



FLORIDA
UNION FREE
SCHOOL DISTRICT

RECOMMENDED BUDGET 2025-26



Dr. Lisamarie Spindler and Mr. Christopher Slesinski | April 24, 2025



Mission

Collaborate with the community to equip every student with the skills to thrive as future-ready, independent critical thinkers, lifelong learners, and responsible citizens, emphasizing academic excellence.

Vision

Inspire and empower each individual to reach their greatest potential in a challenging, engaging, and collaborative environment.

Core Values

We will be:

Collaborative
Accountable
Respectful
Empathetic



COST DRIVERS



CONTRACT SALARIES

**SALARIES
STEPS
LONGEVITY**

**AVERAGE INCREASE
SRP 5.05%
FTA 4.36%**



HEALTH INSURANCE

≈ 4 %



BOCES SERVICES

≈ 5 %

Will review current contracts and services



ERS & TRS

ERS +1.30% (15.2% to 16.5%)

TRS contributions -0.52%
(10.11% to 9.59%)

NOTE: Although decrease on percentage you still multiply on new increased salary higher due to salary increases



TRANSPORTATION

2 %

Year 3 of 5 year contract

Budget Priorities 25-26



STUDENT GROWTH AND OPPORTUNITIES

- ★ JROTC Program
- ★ Sustain Distance Learning Courses (HS)
- ★ Increase Odyssey of the Mind Teams
- ★ Develop Arts Pathway
- ★ New Elem Math Curriculum
- ★ Sustain New Extracurricular Clubs
- ★ Universal Pre-K
- ★ Continue I-Ready Diagnostic Testing
- ★ Maintain District Chromebook Fleet
- ★ Primary Project



THE STAFF EXPERIENCE

- ★ Align the District Mission, Vision and Core Values to Goal Setting
- ★ Professional Development in Music/Arts
- ★ Sustain Teacher Staff
- ★ Conduct/Analyze Staff/Community Survey
- ★ Increase Supplies and Resources
- ★ Provide Robust Professional Learning Opportunities
- ★ Highlight Class Activities and Student Achievement
- ★ Furniture Upgrades
- ★ Panorama Student Success Platform



OPERATIONS AND FACILITIES MANAGEMENT

- ★ Capital Outlay Project:
- ★ Expand Building and Grounds Staff for 7 day coverage
- ★ Continue Facilities Equipment Upgrades
- ★ Cashvest Analysis
- ★ Building Condition Survey
- ★ Implement plan to refresh elements of district technology hardware and infrastructure
- ★ Continue Security Cameras upgrades
- ★ Enhance Communication via ParentSquare- Mass Communications and District Website

CURRENT ENROLLMENT (data pulled as of 2/3/25 from school tool)

GOLDEN HILL ELEMENTARY		SEWARD MIDDLE SCHOOL		SEWARD HIGH SCHOOL	
PreK	39	6	63	9	48
K	39 (including 1 Special Ed.)	7	55	10	50
1	51 (including 4 Special Ed.)	8	65	11	53
2	46			12	54
3	56 (including 1 Special Ed.)				
4	52 (including 1 Special Ed.)			TOTAL	730
5	59 (including 3 Special Ed.)				
BASIC EDUCATION DATA SYSTEM (BEDS) DAY Totals 1st Wednesday in October		24-25	23-24	22-23	
		726	727	709	

CLASS SIZE PROJECTIONS - Golden Hill

GOLDEN HILL ELEMENTARY		# Of Sections	Class Size
PreK	Currently 26(36)	2	18
K	41	2	20.5
1	38	2	19
2	47	3	15.7
3	46	3	15.3
4	55	3	18.3
5	51	3	17
Total	304		

INCREASE
2nd Grade
SECTION
25-26

CURRENT ENROLLMENT SSSI

Grade	23-24	24-25
6	60	60
7	63	60
8	45	63
9	60	46
10	58	60
11	54	58
12	47	54
Total	387	401

CURRENT FTE SEWARD

Department	FTE Number of Teachers	Number of ACTUAL teachers	Number of students enrolled 23-24	Projected Change
AIS	1.2	1	42	0
Art	2	2	292	0
Business	1	1	40	0
Computer Science	0.6	0.6	141	0
English	5	5	459	0
ENL	1.2	1	12	0
Home & Careers	1.2	1	224	0
Library	1	1	130	0
Math	5	5	406	0
Music	1.5	1.5	310	0
PE/Health/Athletic Director	3	3	395	0
Science	4.9	4.6	487	0
Special Education	6.8	6.8	84	1
Social Studies	4.4	4.4	382	0
Spanish	2.4	2	204	0
Technology	1.2	1	205	0

.5 SHARED WITH GOLDEN HILL

Expenditure Overview

	24-25	25-26	Difference
Salaries	\$ 10,984,899.38	\$ 11,252,420.00	\$ 267,520.62
Benefits	\$ 6,334,808.00	\$ 6,543,305.00	\$ 208,497.00
Equipment, Books, Materials	\$ 518,653.00	\$ 545,362.00	\$ 26,709.00
Contractual Items	\$ 6,628,774.29	\$ 7,011,621.00	\$ 382,846.71
Debt Service	\$ 1,602,438.33	\$ 1,442,909.00	\$ (159,529.33)
Transfers	\$ 186,000.00	\$ 196,000.00	\$ 10,000.00
	\$ 26,255,573.00	\$ 26,991,617.00	\$ 736,044.00

- Salaries
- Benefits
- Equipment, Books, Materials
- Contractual Items
- Debt Service
- Transfers



Employee Benefits, Debt Service, Interfund Transfers

	24-25	25-26	Dollar Change	Percent Change
Employee Benefits	\$ 6,334,808.00	\$ 6,543,305.00	\$ 208,497.00	3.29%
Debt Service	\$ 1,602,438.33	\$ 1,442,909.00	\$ (159,529.33)	-9.96%
Interfund Transfers	\$ 186,000.00	\$ 196,000.00	\$ 10,000.00	5.38%
Benefits, Debt, Transfers Total	\$ 8,123,246.33	\$ 8,182,214.00	\$ 58,967.67	0.73%

- **Decrease in Debt Service due to debt falling off from 2009 Bond and 2020 Bus Bond**
- **Increase of Interfund Transfers to properly support Summer Special Education Services**

Transportation

	24-25	25-26	Dollar Change	Percent Change
Contracted Services	\$ 1,665,946.96	\$ 1,709,156.00	\$ 43,209.04	2.59%
Salaries	\$ 67,712.00	\$ 104,382.00	\$ 36,670.00	54.16%
BOCES Services	\$ 20,400.00	\$ 20,400.00	\$ -	0.00%
Materials & Supplies	\$ 16,000.00	\$ 14,425.00	\$ (1,575.00)	-9.84%
Transportation Total	\$ 1,770,058.96	\$ 1,848,363.00	\$ 78,304.04	4.42%

- Increase in 2025-2026 salary projections to ensure accurate fund allocation to secure the appropriate aid for these costs.

Technology

	24-25	25-26	Dollar Change	Percent Change
BOCES	\$ 281,469.00	\$ 292,728.00	\$ 11,259.00	4.00%
Salaries	\$ 141,096.00	\$ 149,162.00	\$ 8,066.00	5.72%
Equipment	\$ 60,000.00	\$ 60,000.00	\$ -	0.00%
Contracted Services	\$ 58,225.00	\$ 58,225.00	\$ -	0.00%
Software	\$ 19,000.00	\$ 20,690.00	\$ 1,690.00	8.89%
Materials & Supplies	\$ 11,500.00	\$ 12,075.00	\$ 575.00	5.00%
Technology Total	\$ 571,290.00	\$ 592,880.00	\$ 21,590.00	3.78%

- Equipment line to continue with district chromebook fleet upkeep

Facilities

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 692,466.00	\$ 697,637.00	\$ 5,171.00	0.75%
Contractual Services	\$ 401,475.00	\$ 422,635.00	\$ 21,160.00	5.27%
Utilities	\$ 250,000.00	\$ 257,500.00	\$ 7,500.00	3.00%
Materials & Supplies	\$ 120,500.00	\$ 132,915.00	\$ 12,415.00	10.30%
Equipment	\$ 31,500.00	\$ 32,445.00	\$ 945.00	3.00%
Facilities Total	\$ 1,495,941.00	\$ 1,543,132.00	\$ 47,191.00	3.15%

- Portion of Facilities salaries reallocated to Transportation to properly align expense with aid area

Extra Curricular & Interscholastic Sports

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 278,677.92	\$ 302,109.00	\$ 23,431.08	8.41%
BOCES	\$ 70,000.00	\$ 72,800.00	\$ 2,800.00	4.00%
Materials & Supplies	\$ 26,153.00	\$ 27,205.00	\$ 1,052.00	4.02%
Contractual Services	\$ 16,950.00	\$ 19,300.00	\$ 2,350.00	13.86%
Equipment	\$ 15,000.00	\$ 15,600.00	\$ 600.00	4.00%
Extra Curricular & Interscholastic Sports Total	\$ 406,780.92	\$ 437,014.00	\$ 30,233.08	7.43%

- Increase in Contractual Services and Salaries to continue to support the Odyssey of the Mind teams, Mock Trial, Grades 5-6 Sport Intramurals

S.S. Seward Institute

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 4,324,157.00	\$ 4,328,809.00	\$ 4,652.00	0.11%
BOCES	\$ 822,453.93	\$ 692,994.00	\$ (129,459.93)	-15.74%
Materials & Supplies	\$ 62,100.00	\$ 70,406.00	\$ 8,306.00	13.38%
Textbooks & Library Books	\$ 25,300.00	\$ 25,300.00	\$ -	0.00%
Contractual Services	\$ 19,225.00	\$ 19,225.00	\$ -	0.00%
S.S. Seward Total	\$ 5,253,235.93	\$ 5,136,734.00	\$ (116,501.93)	-2.22%

- Sustaining Distance Learning opportunities
- Starting a Junior ROTC program
- Continued Professional Development for Music Program

Golden Hill Elementary

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 3,010,435.31	\$ 3,056,558.00	\$ 46,122.69	1.53%
Materials & Supplies	\$ 51,450.00	\$ 54,023.00	\$ 2,573.00	5.00%
Textbooks & Library Books	\$ 33,000.00	\$ 33,000.00	\$ -	0.00%
Contractual Services	\$ 20,415.00	\$ 20,415.00	\$ -	0.00%
BOCES	\$ 35,258.34	\$ 36,670.00	\$ 1,411.66	4.00%
Golden Hill Total	\$ 3,150,558.65	\$ 3,200,666.00	\$ 50,107.35	1.59%

- Additional Second Grade section
- Maintaining Universal Pre-K Program
- New Math Curriculum
- Sustaining enrichment programming
- Continued Professional Development for Music Program

Special Education

	Students with IEPs	Continuum of Services Available	Teaching Staff	Aides	Related Service Providers
Golden Hill	54	consultant teacher, resource room, 8:1:2, 8:1:1	4	4	4 (2 shared with Seward)
Seward	48	consultant teacher, resource room, 15:1 for core content classes, 8:1:1	6	2	3 (2 shared with GH)

Number of Students in Out of District Placements	
OUBOCES	14
Rockland BOCES	1
Private Special Education Placement	3
Special Education Placement Special Act School	2

Special Education

	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 1,671,625.00	\$ 1,791,009.00	\$ 119,384.00	7.14%
BOCES	\$ 1,058,344.40	\$ 1,100,679.00	\$ 42,334.60	4.00%
Tuition	\$ 294,000.00	\$ 378,000.00	\$ 84,000.00	28.57%
Contractual Services	\$ 80,750.00	\$ 82,062.00	\$ 1,312.00	1.62%
Materials & Supplies	\$ 14,000.00	\$ 14,700.00	\$ 700.00	5.00%
Special Education Total	\$ 3,118,719.40	\$ 3,366,450.00	\$ 247,730.60	7.94%

Administration & Other District Wide Expenditures

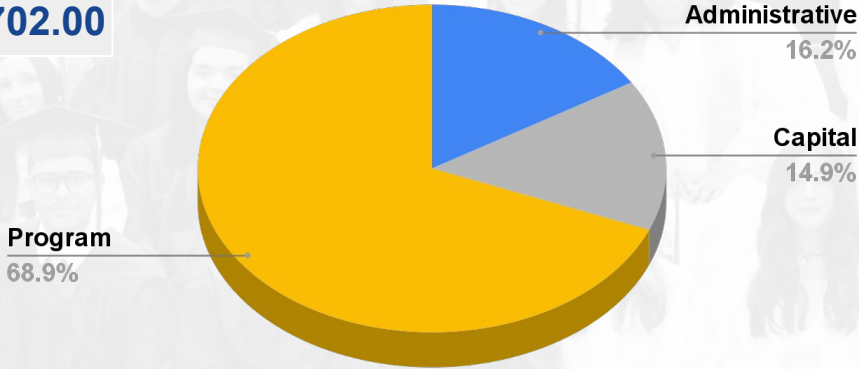
	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 798,730.15	\$ 822,754.00	\$ 24,023.85	3.01%
BOCES	\$ 767,351.66	\$ 847,778.00	\$ 80,426.34	10.48%
Contractual Services	\$ 750,510.00	\$ 820,554.00	\$ 70,044.00	9.33%
Materials & Supplies	\$ 29,150.00	\$ 28,578.00	\$ (572.00)	-1.96%
Tuition	\$ 16,000.00	\$ 160,500.00	\$ 144,500.00	903.13%
Textbooks	\$ 4,000.00	\$ 4,000.00	\$ -	0.00%
Admin Total	\$ 2,365,741.81	\$ 2,684,164.00	\$ 318,422.19	13.46%

Includes:

- Board of Education
- Superintendent's Office
- Business Office
- Non-Special Education Tuition District Printing and Mailing
- District Insurance
- Legal and Fiscal fees
- Private School Textbooks

Budget to Budget - Three-Part Budget

Administrative	\$ 4,376,567.00
Capital	\$ 4,024,348.00
Program	\$ 18,590,702.00



2024-25	2025-26	Difference	Percent Change
\$ 26,255,573.00	\$ 26,991,617.00	\$ 736,044.00	2.80%

REVENUE PROJECTION



TAX LEVY LIMIT

Florida UFSD - 2025-26 Tax Levy Limit Calculation

2/20/2025

DRAFT

A.	Total Real Property Tax Levy for Base Year	\$16,555,278
B.	Tax Base Growth Factor (minimum of 1.0)	1.0102
C.	Product of A * B	\$16,724,142
D.	Base Year PILOTS	\$18,750
E.	Sum of C + D	\$16,742,892
F.	Base Year Capital Tax Levy	\$674,985
G.	Difference of E - F	\$16,067,907
H.	Allowable Levy Growth Factor based on CPI (2% for 2025-26)	1.0200
I.	Product of G * H	\$16,389,265
J.	Budget Year PILOTS	\$19,125
K.	Difference of I - J	\$16,370,140
L.	Equals Tax Levy Limit Base or Before Exclusions	\$16,370,140
M.	Budget Year Torts and Judgements above 5% of Levy	\$0
N.	Budget Year Capital Tax Levy	\$648,943
O.	Budget Year Pension Expense above 2% increase in rate	\$0
	Eligible Prior Year Carryover	\$0
P.	Tax Levy Limit Adjusted for Transfers + Exclusions (Sum L-O)	\$17,019,083
W.	Total Tax Levy Percentage Increase	2.80%

Tax Levy Limit:
2.8% (\$463,805)

Tax Base Growth
Factor: 1.02%

CPI-U Index: 4.12% -
- Capped at 2%

PILOTS

CAPITAL TAX
EXCLUSION

Budget to Budget - Revenue Plan

Fund Balance

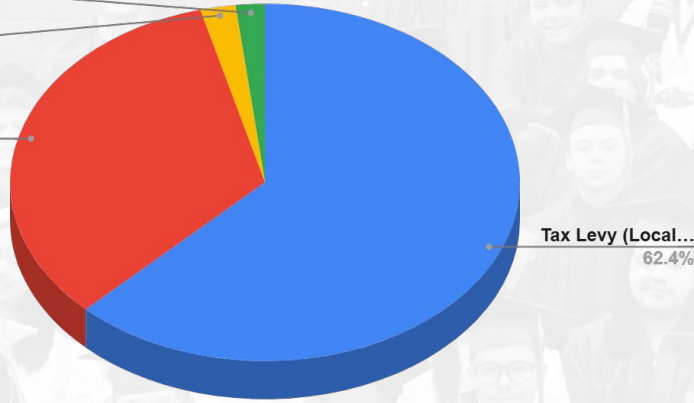
1.9%

Other Revenue

2.2%

State & Federal...

33.5%



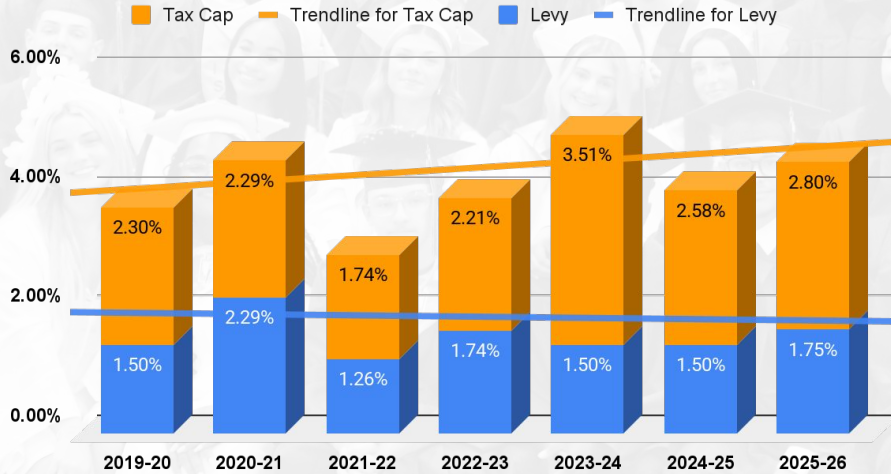
	2024-25	2025-26	Difference
Tax Levy (Local Share)	\$16,574,028.00	\$16,844,995.00	\$270,967.00
State & Federal Aid*	\$8,949,000.00	\$9,039,497.00	\$90,497.00
Other Revenue*	\$325,000.00	\$607,125.00	\$282,125.00
Fund Balance	\$407,545.00	\$500,000.00	\$92,455.00
Total	\$26,255,573.00	\$26,991,617.00	\$736,044.00

- State Aid has not been finalized. Final amounts should be released in early April
- Increase in Other Revenue through the implementation of Cashvest investment strategies.

Budget to Budget & Tax Levy Recommendations

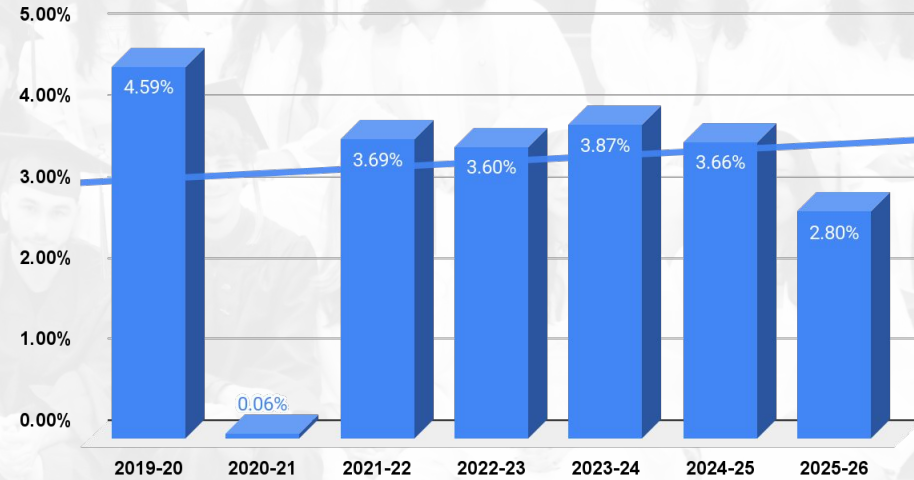


Levy and Tax Cap



- Average Tax Levy Increase - 1.65%
- Average Tax Cap - 2.49%

Budget to Budget



- Average Budget to Budget Increase - 3.18%

Average Household Impact for 1.75% (\$270,967)

PROJECTED TAX BILL IMPACT
FOR ESTIMATED
MARKET VALUE OF \$200,000
HOME AND \$300,000



Market Value	Per Month	Per Year
\$200,000	\$5.15	\$61.83
\$300,000	\$7.73	\$92.75

Recommended increase
BELOW allowable tax
levy limit

Capital Outlay Project 25-26

Refresh Gym Wall Pads

Refreshing the wall pads in the gym alongside the installation of the new bleachers will contribute to a cohesive and updated look for the gymnasium. Upgrading the pads will enhance both aesthetics and safety, creating a more polished and professional environment. Additionally, we are considering incorporating branding elements into the wall mats, depending on cost, to further enhance school spirit and visual appeal.

Gym Wall Mats - Estimated Cost \$15,500

Update Gym Floor

We will be refreshing the gym floor to improve both the appearance and functionality of the space. This update will enhance safety, traction, and performance for all athletes while contributing to the overall aesthetics of the facility. The refreshed gym floor complements other planned enhancements to the gymnasium, including new bleachers and updated wall mats, creating a more modern and functional athletic environment for players and spectators alike.

Gym Floor - Estimate Cost \$40,000

Update Paint in Gym

To complement the installation of new bleachers and the replacement of wall mats, and proceed with a fresh coat of paint. This refresh will create a clean, modern look while enhancing the overall aesthetic of the gymnasium. The updated design will provide a more cohesive and polished appearance, setting the stage for a revitalized space that reflects school spirit and functionality.

Repaint Gym Walls - Estimated Cost \$17,500

Capital Outlay Project 25-26

Update Flooring by Weight Room

We will remove the existing tile in the hallway outside the weight room and replace it with a durable, non-slip rubber flooring option. This upgrade will enhance safety by reducing the risk of slips and falls while providing improved traction and comfort for student and athletes. Additionally, the rubber flooring will offer greater durability and resilience against heavy foot traffic contributing to a more functional and professional-looking space.

Flooring by Weight Room - Estimate Cost \$9,000

Update Stage Flooring

We will replace the current tile on the stage with black masonite flooring to enhance durability, aesthetics, and functionality. This upgrade will provide a sleek, professional appearance while offering a more resilient and versatile surface for performances and events. The new flooring will contribute to an improved stage environment, ensuring a polished and cohesive look that aligns with the overall upgrades to the gymnasium.

Stage Flooring - Estimate Cost \$14,000

Update Stage Lighting

Enhance the cafetorium's stage lighting by upgrading to a professional-grade lighting system for productions, concerts, and events. This upgrade will improve visibility, create dynamic lighting effects, and enhance the overall performance experience for both performers and audiences.

Stage Lighting - Estimate Cost - \$4,000

Resolution for New Capital Reserve

In 2018, the district approved a Capital Reserve Fund with a limit of up to \$5 million over a 10-year period. Since its establishment, the district has successfully contributed \$4.5 million to this fund. With the current reserve nearing its maximum contribution limit, it is recommended that the district seek voter authorization during the upcoming May budget vote to establish a new Capital Reserve. This will allow the district to continue setting aside funds for future capital projects, ensuring the long-term maintenance and improvement of facilities without relying solely on borrowing or incurring additional debt. Establishing a new reserve will provide greater financial flexibility and support the district's strategic planning for infrastructure needs.

- Amount not to Exceed \$5,000,000
- Contributions for up to 10 years
- Initial Funding from Unexpended amount in current reserve



Nominating Petitions

There will be 2 vacancies on the Board of Education. Candidates run at large. Candidates with the most votes will be elected for the period July 1, 2025 through June 30, 2028. The following seats are up for election:

Seat held by: Rob Andrade
Seat held by: Lori Gorcsos

Petitions available since March 1st and can be obtained at the Office of the District Clerk, Monday-Friday, 8:00 am to 4:00 pm

25 qualified voter* signatures are required on the petition
Petitions must be returned no later than 5:00 PM, April 21, 2025

*Qualified Voter = Must be a US citizen, at least 18 years old and reside in the district at least 30 days before the election

Further information is available on the District Web Site

Budget Timeline:

1 Budget Scenarios/ Revenue

2 Board of Education Budget Discussion

3 Board Adopts the Budget

4 Community Outreach

5 Community Vote - May 20th

