



FLORIDA
UNION FREE
SCHOOL DISTRICT

Budget Hearing 2025-26



Dr. Lisamarie Spindler and Mr. Christopher Slesinski | May 8, 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 5/6/25 from school tool)

GOLDEN HILL ELEMENTARY		SEWARD MIDDLE SCHOOL		SEWARD HIGH SCHOOL	
PreK	39	6	62	9	49
K	39 <small>(including 1 Special Ed.)</small>	7	55	10	52
1	51 <small>(including 4 Special Ed.)</small>	8	65	11	53
2	46			12	53
3	56 <small>(including 1 Special Ed.)</small>				
4	52 <small>(including 1 Special Ed.)</small>			TOTAL	730
5	58 <small>(including 3 Special Ed.)</small>				
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	62
7	63	55
8	45	65
9	60	49
10	58	52
11	54	53
12	47	53
Total	387	389

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	-1
Computer Science	1	1	141	0
English	5.4	5	459	0
ENL	1.2	1	12	0
Home & Careers	1.2	1	224	0
Library	1	1	130	0
Math	5.4	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	6.4	6	84	0
Social Studies	4.6	4.6	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

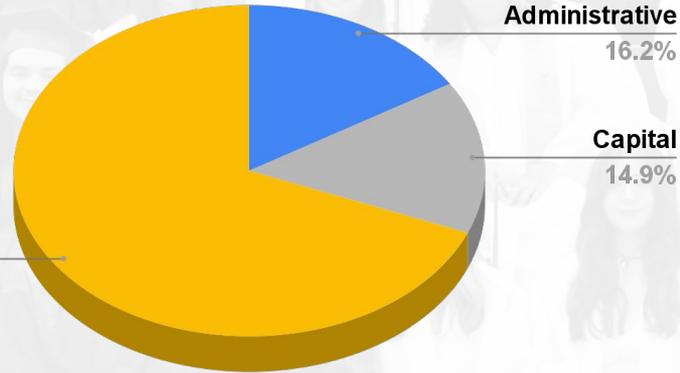
	24-25	25-26	Dollar Change	Percent Change
Salaries	\$ 798,730.15	\$ 822,754.00	\$ 24,023.85	3.01%
BOCES	\$ 767,351.66	\$ 847,778.00	\$ 80,426.34	10.48%
Contractual Services	\$ 750,510.00	\$ 820,554.00	\$ 70,044.00	9.33%
Materials & Supplies	\$ 29,150.00	\$ 28,578.00	\$ (572.00)	-1.96%
Tuition	\$ 16,000.00	\$ 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

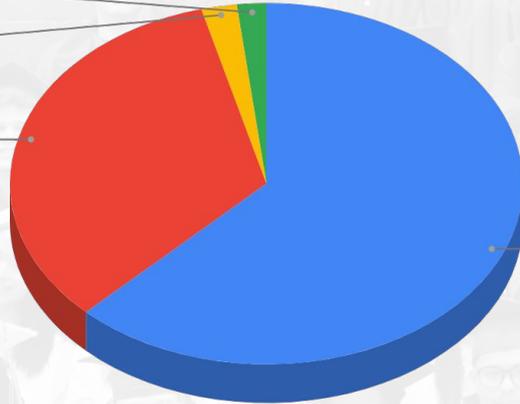
2.2%

State & Federal...

33.5%

Tax Levy (Local...

62.4%



	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 runs released 5/7/2025.
- Increase in Other Revenue through the implementation of Cashvest investment strategies.

Budget to Budget & Tax Levy Recommendations

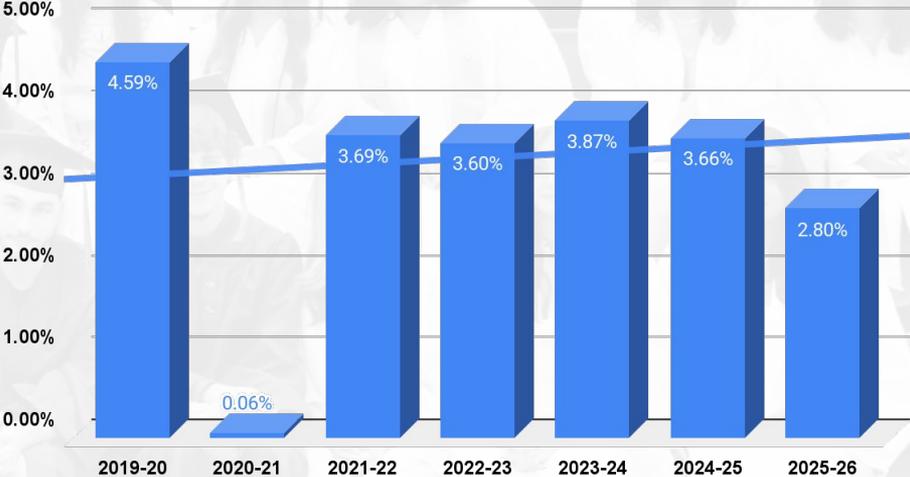


Levy and Tax Cap



- 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

Annual Capital Outlay Project 25-26

\$100,000

Refresh Gym Wall Pads

- New wall pads to match upcoming bleacher upgrades
- Improves **safety & aesthetics**
- Potential to add **school branding**
\$ *Estimated Cost: \$15,500*

Update Stage Flooring

- Replace tile with **black masonite**
- Sleek, professional, & durable for events
\$ *Estimated Cost: \$16,000*

Update Flooring by Weight Room and Lower-level Area

- Replace hallway tile with **rubber, non-slip flooring**
- Safer, more durable for student-athletes
\$ *Estimated Cost: \$38,510*

Upgrade Stage Lighting

- Install **professional-grade lighting** system
- Better visibility & enhanced performance quality
\$ *Estimated Cost: \$10,000*

Architectural Fees

- \$ *Estimated Cost: \$19,990*

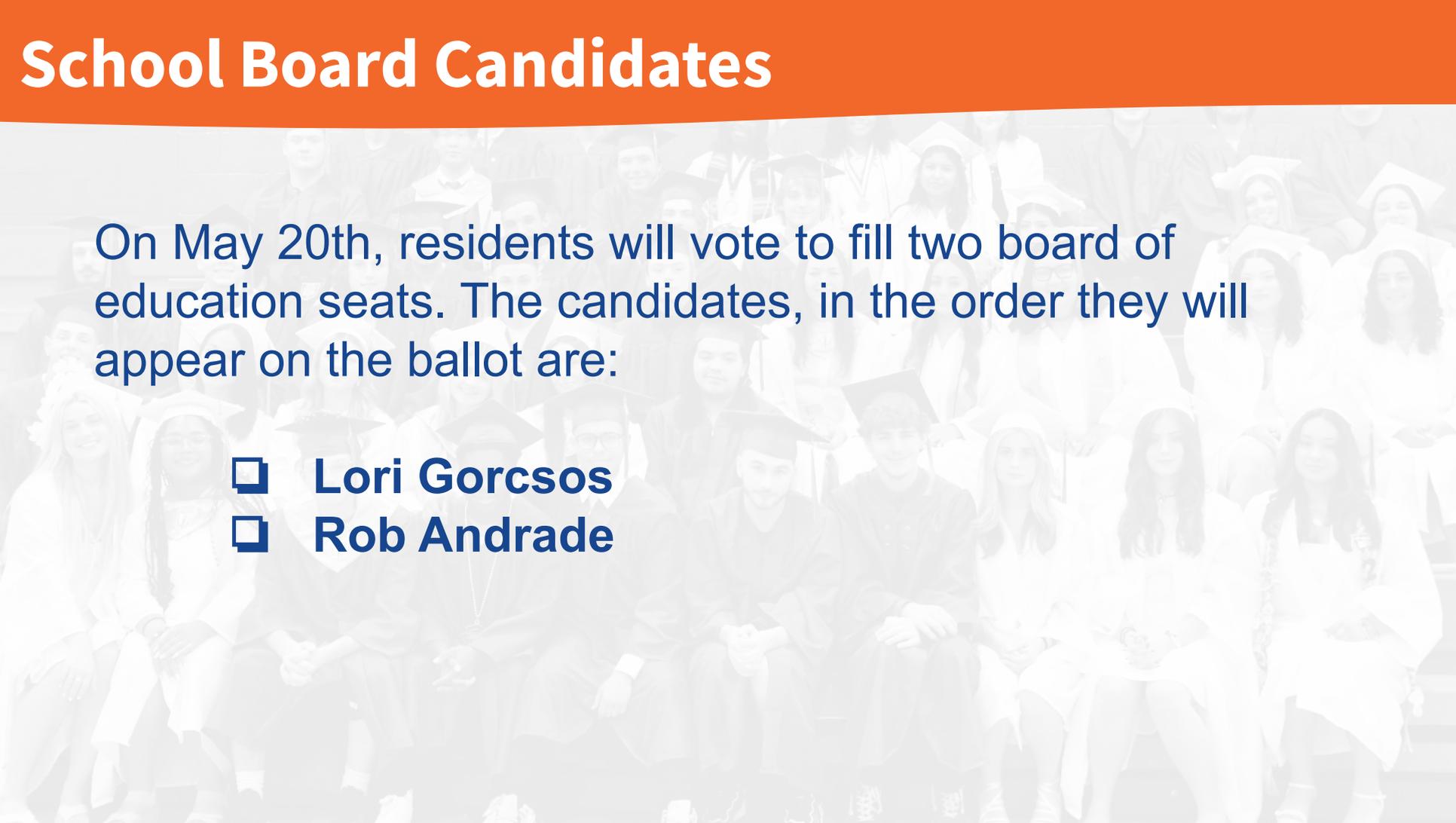
Resolution for New Capital Reserve

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



School Board Candidates



On May 20th, residents will vote to fill two board of education seats. The candidates, in the order they will appear on the ballot are:

- ❑ **Lori Gorcsos**
- ❑ **Rob Andrade**

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



Budget Vote 2025-26

District Showcase & PTA/PTSA Sponsored Ice Cream Social

**Tuesday May 20th, 2025
6:00 p.m. - 8:00 p.m.**

**SS Seward Memorial Bldg & SS Seward
Institute**

Budget Vote 2025-26

VOTE ON MAY 20th

PLACE: SS Seward Memorial Building

TIME: 6 a.m. to 9 p.m.

