

# Seaford Union Free School District 2026-2027 Budget

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## Budget Development and Tax Cap Calculation

Presented by: Rhonda L. Meserole, CPA  
Assistant Superintendent for Business & Operations  
February 25, 2026



# Budget Development Goals for 2026-2027



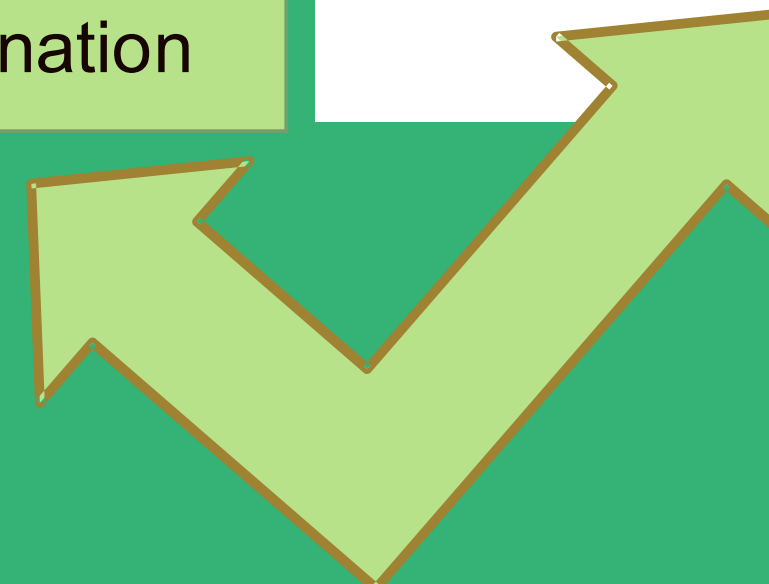
- Establish a balanced budget within tax cap limits
- Use of reserves to minimize borrowing while keeping *Fiscal Stress* low
- Spend Prudently
- Manage rising costs
- Continue to improve all instructional programs, while keeping class sizes within the BOE's policy recommended levels
- Enhance facilities that support current and future programs
- Sustain transparency by posting to the District's website all financial reports and presentations



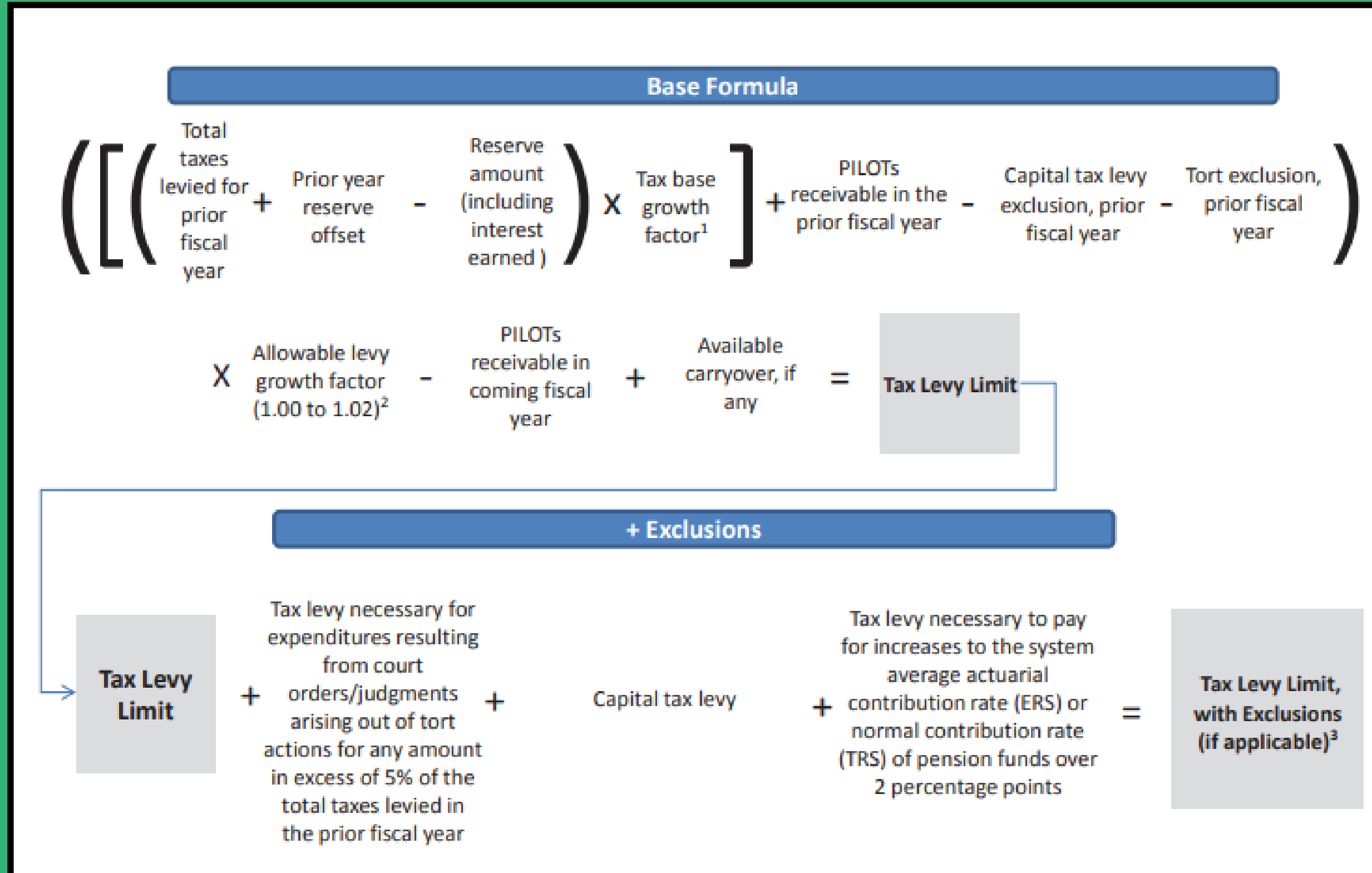
# Low Fiscal Stress Reflects the District's Strong Financial Health Position

<u>Year</u>	<u>Total Points</u>	<u>Score Classification</u>
2021	0.0	No Designation
2022	0.0	No Designation
2023	3.3	No Designation
2024	0.0	No Designation
2025	13.3	No Designation

<u>Classification</u>	<u>Point Range (Out of 100 total pts)</u>
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9



# NYS Tax Levy Limit Calculation



**Source:** Office of the NYS Comptroller–Property Tax Cap–School Districts–Levy Limit Formula



# Tax Levy Limit Calculation

The Proposed Tax Levy for 2026-2027 does not pierce the cap and therefore will only need a Simple Majority for Approval

Maximum Allowable Levy Cap = 2.264%

Recommended Tax Levy Cap = 2.264%  
 2026-2027 Tax Levy reflects a \$1,390,943 increase over 2025-2026

2026-27 Seaford UFSD - Tax Levy Limit Calculation	
Prior Year Tax Levy	61,425,198
Multiply by: Tax Base Growth Factor	1.0052
	61,744,609
	61,744,609
Add: Prior Year PILOTS 2025-26	725,000
Total	62,469,609
Prior Year Exemptions	
Tort judgments	-
Prior Year Capital Tax Levy (including debt service and EPC (less building aid	973,911
Adjusted Prior Year Tax Levy	61,495,698
	61,495,698
Adjusted Prior Year Tax Levy	61,495,698
Allowable Levy Growth Factor	1.0200
(lesser of 2% or sum of 1 plus inflation factor)	62,725,612
	62,725,612
Less: PILOTS for Fiscal Year Ending 6/30/27	756,000
	61,969,612
	61,969,612
Available Carryover	0
Tax Levy Limit	61,969,612
Current Year Exemptions	
1. Tort Judgments greater than 5% of 2025/26 tax levy	0
2. ERS contribution increase greater than 2 percentage points	0
3. TRS contribution increase greater than 2 percentage points	0
4. 2026/2027 Capital Tax Levy (including debt service) (less building aid)	846,529
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	62,816,141
Voter approved tax levy for 2025/2026	61,425,198
dollar increase in	1,390,943
Allowable Levy % for Seaford UFSD	2.264%



# Seaford UFSD Allowable Tax Levy

School Year	Seaford UFSD Maximum Allowable Tax Levy %	Seaford UFSD Actual Tax Levy %
2019-2020	4.04%	2.98%
2020-2021	3.58%	3.58%
2021-2022	1.50%	1.50%
2022-2023	2.89%	2.45%
2023-2024	2.37%	2.37%
2024-2025	2.27%	2.27%
2025-2026	2.68%	2.49%
<b>2026-2027</b>	<b>2.26%</b>	<b>2.26%</b>

Over the course of eight years, the Tax Cap Levy limit is the second lowest!

Average Actual Tax Levy % = 2.49%

Our Residents vote on the District's Tax Levy not the Tax Rate.

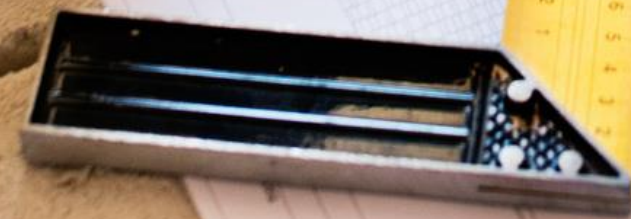




# Improving Facilities is a District Goal



**2026-2027 Capital Projects  
Funded through our Budget**



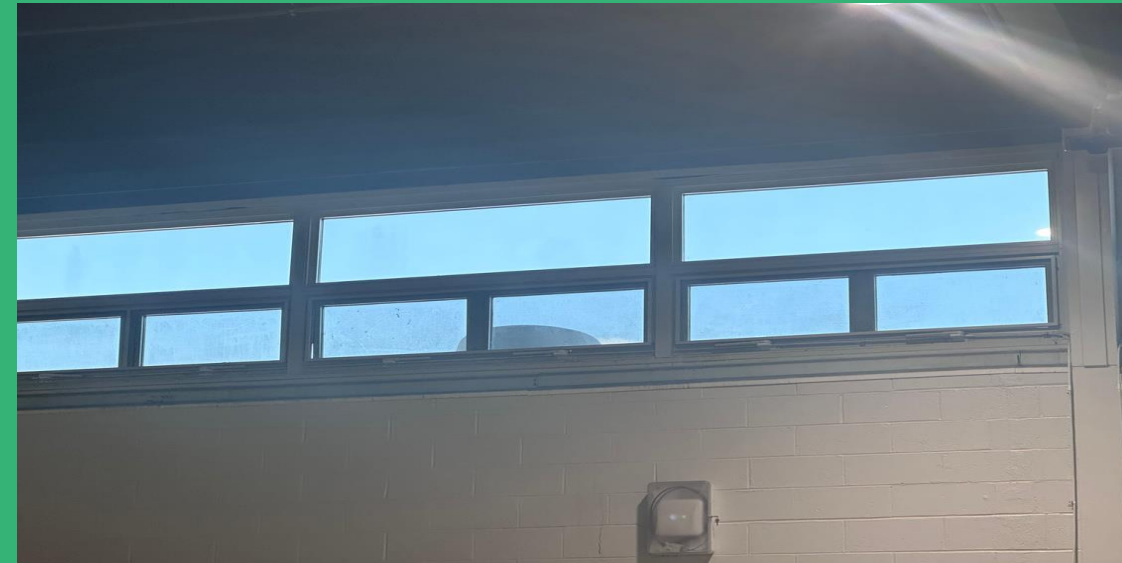
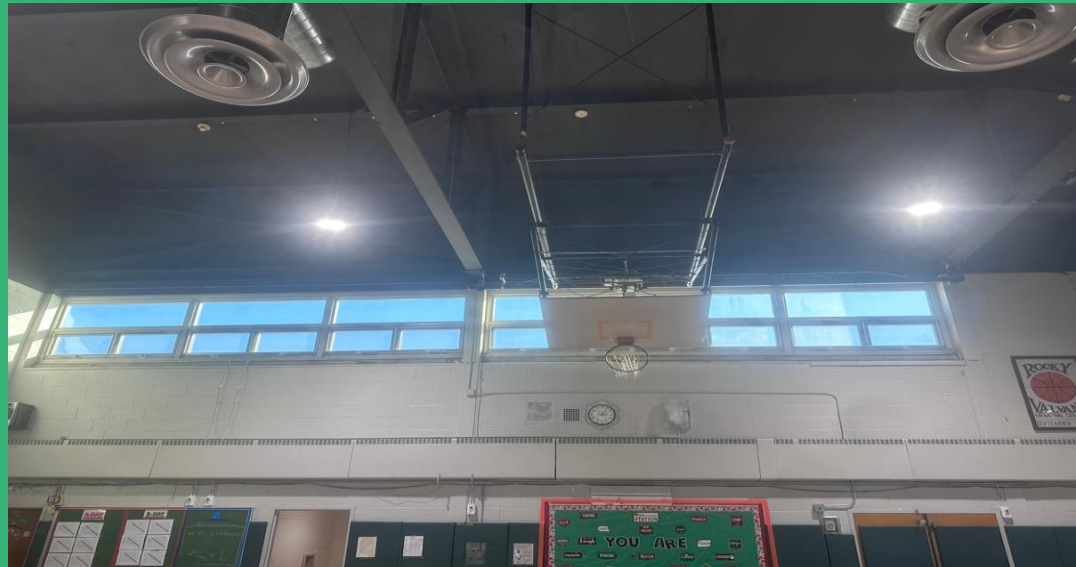
# Middle School Bathroom Renovations



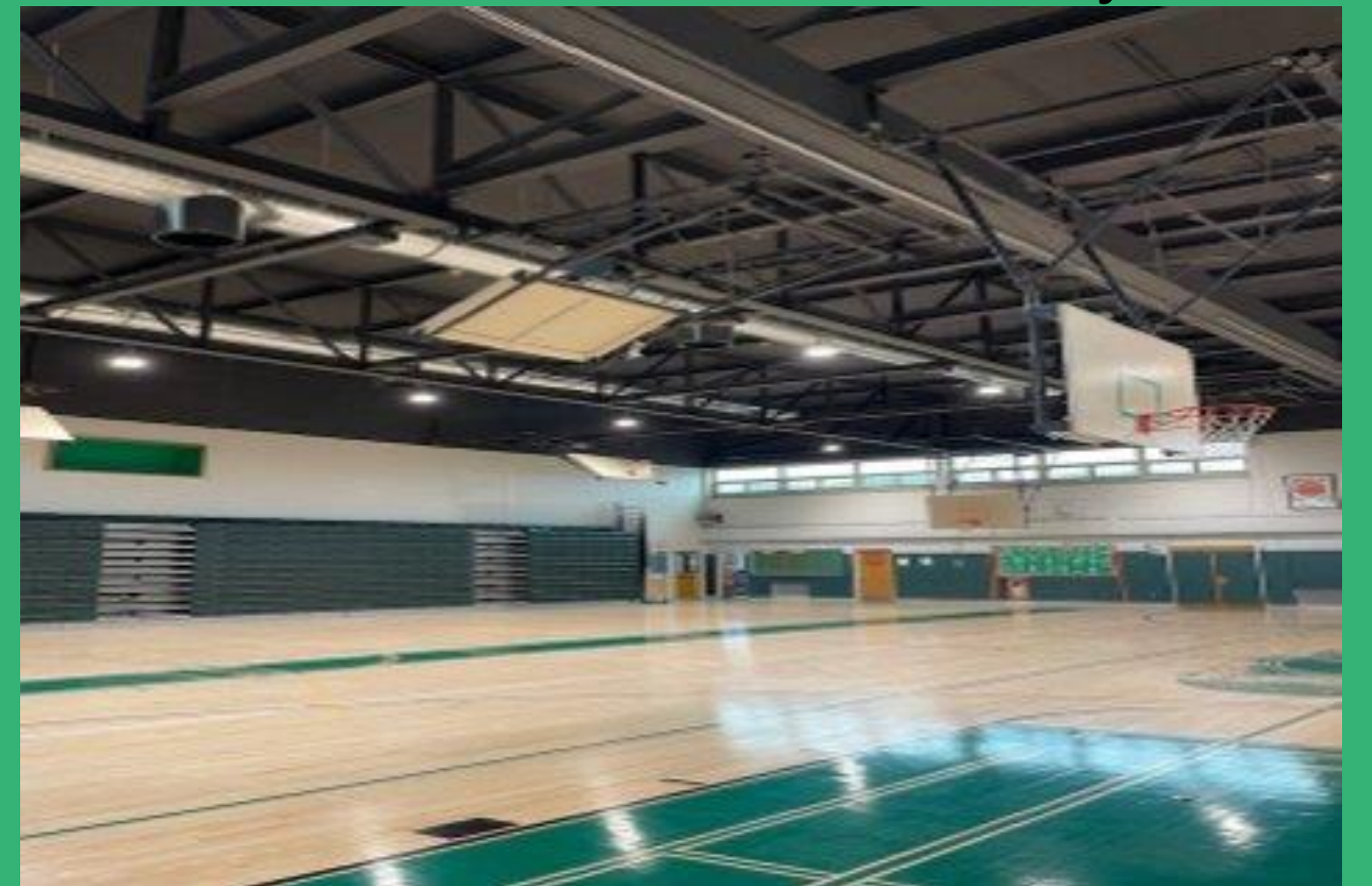
**Girls & Boys  
Bathrooms  
Near Cafeteria & Gym**



# Middle School Gym Windows



This is the last project that completes the total renovation of the Middle School Gym



# High School Access To Outdoor Learning Space

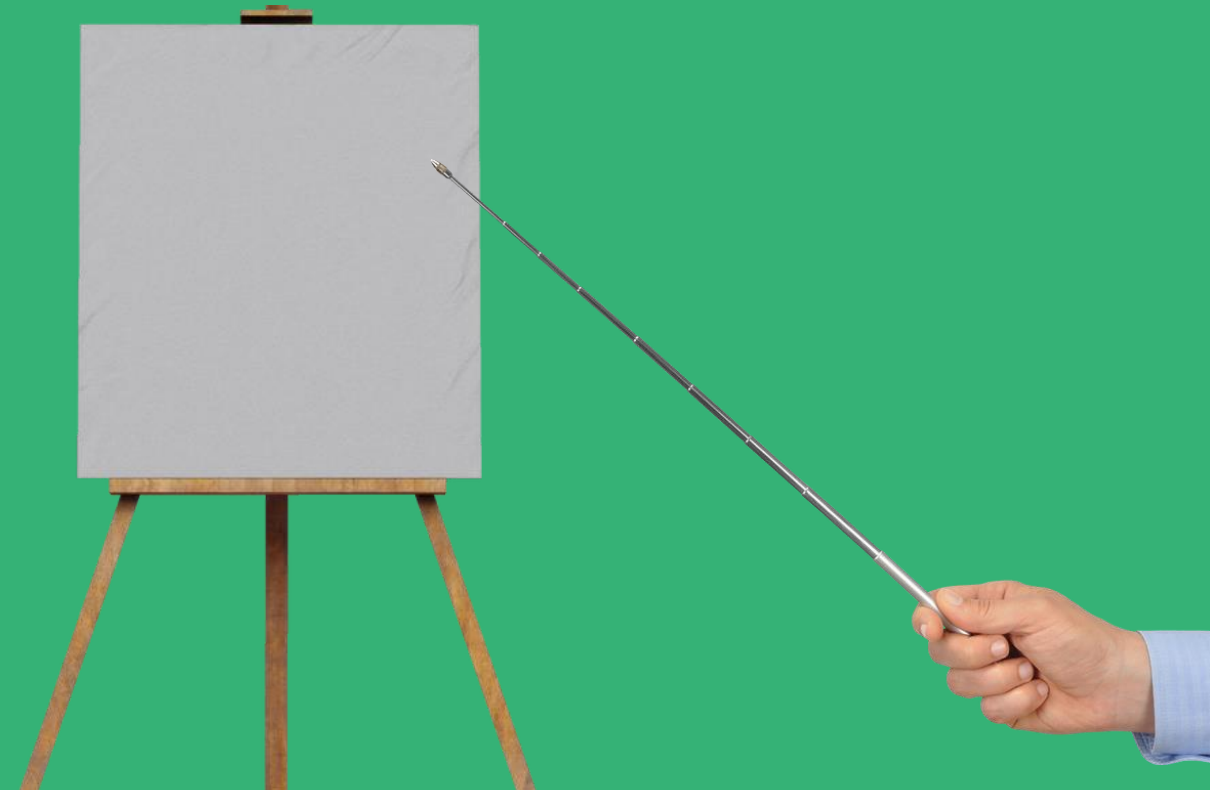


Drainage work and an outside courtyard budgeted in 2025-2026 will become an outside learning space for our Seaford High School students. To make this area easily accessible for classroom use, we must build an egress. This will be a part of the General Fund appropriation in the 2026-2027 budget.



# Upcoming Budget Presentations

- March 11, 2026: Program & Budget Enhancements**
- March 25, 2026: Anticipated Expenses & Revenues**
- April 15, 2026: BOE Budget Adoption & Property Tax Report Card**
- April 28, 2026: BOCES Budget Vote**
- May 6, 2026 Budget Hearing**
- May 19, 2026: Budget Vote & Trustee Election**



# Board of Education and Seaford Community for supporting our schools



Thank you!!

Budget Vote  
Tuesday, May 19, 2026  
7AM - 9PM

Location: Manor & Harbor Elementary Schools

Please feel free to reach out to Rhonda L. Meserole with any questions at:  
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