

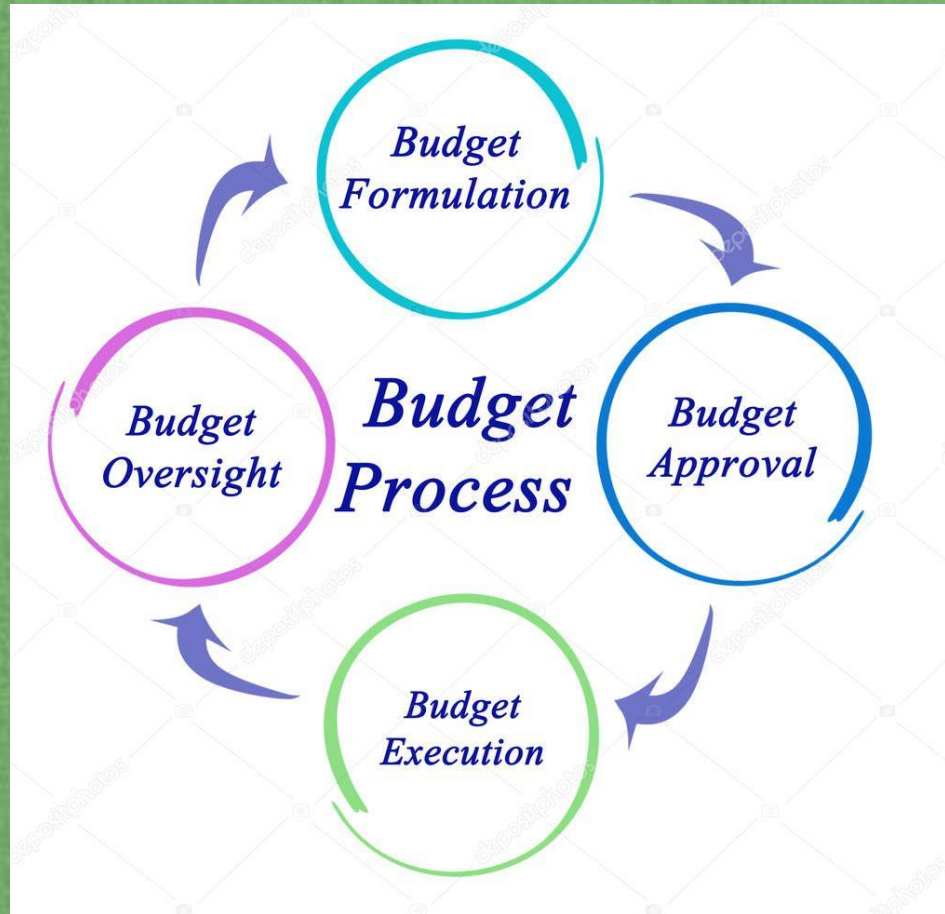
Seaford UFSD Budget 2026-2027 Anticipated Revenues & Expenditures

March 25, 2026 Budget Presentation



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Assistant Superintendent for
Business & Operations

The Budget Building Process began in the late fall In meetings with all Administrators





Proposed Budget 2026-2027 \$86,302,965

Budget to budget increase:
\$ 1,210,214 1.42%

Projected tax levy increase:
\$ 1,390,943 2.26%



Seaford UFSD Allowable Tax Levy

School Year	Seaford UFSD Maximum Allowable Tax Levy %	Seaford UFSD Actual Tax Levy %
2019-20	4.04%	2.98%
2020-21	3.58%	3.58%
2021-22	1.50%	1.50%
2022-23	2.89%	2.45%
2023-24	2.37%	2.37%
2024-25	2.27%	2.27%
2025-26	2.68%	2.49%
2026-27	2.26%	2.26%

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



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

2026-2027 Revenue Sources

Revenue Category	2025-2026 ADOPTED	2026-2027 PROPOSED	Difference
State Aid	\$ 19,427,553	\$ 18,948,324	\$ (479,229)
Other Revenues:			
Interest on Investments	550,000	800,000	250,000
Non-Resident Tuition/Health Services	875,000	875,000	-
Other: Interfund Transfer, Refunds, Sales	465,000	502,500	37,500
PILOTS	725,000	756,000	31,000
Appropriation of Reserves: TRS	350,000	-	(350,000)
Appropriation of Reserves: EBLAR	275,000	275,000	-
Appropriation of Reserves: WC	-	330,000	330,000
Appropriated Fund Balance	1,000,000	1,000,000	-
Property Taxes	61,425,198	62,816,141	1,390,943
TOTAL	\$ 85,092,751	\$ 86,302,965	\$ 1,210,214



Impacts to Revenue for 2026-2027

- **State Aid** – In PROPOSED Executive Budget, Seaford’s Foundation Aid was increased 5.94%, which was encouraging since only a minimum of 1.02% was being provided by NYS. However, a subsequent communication from the Education Department alerted the District to a reduction in the Foundation Aid being proposed. The reduction was \$213,815, bringing the increase to only a 3.76 % increase. Additionally, the Building Aid for 2026-2027 is much lower due to the aid on building projects that have exhausted the amortization period. Projects are aided over either 15, 20 or 30 years based upon the type of capital project.
- **Interest earned on depositories**– We continue to utilize NYCLAS and optimize interest earnings on district funds including our reserve balances. Rates are monitored and vary with the financial market as rates are set by the Federal Reserve.



Current State Aid as of 3-25-2026

(Executive Budget as revised for Foundation Aid)

State Aid	Actual 2025-2026	Budget 2026-2027	\$ Change
Foundation Aid	\$12,573,378	\$13,046,026	\$472,648
High Tax Aid	710,955	710,955	-
BOCES Aid	2,275,843	2,545,460	269,617
Excess Cost Aid	255,570	459,794	204,224
Software, Textbook & Library	168,980	193,324	24,344
Hardware & Technology Aid	30,688	33,995	3,307
Building Aid	1,284,346	503,463	(780,883)
Transportation Aid	1,053,159	1,455,307	402,148
Total State Aid	<u>\$18,352,919</u>	<u>\$18,948,324</u>	<u>\$595,405</u>

Excluded from above state aid runs is Universal Pre-K, which is recorded within the District's Special Aid Fund.



A desk setup featuring a spiral-bound notebook with a light blue cover, a grey keyboard, a silver and gold fountain pen, and a yellow sticky note. The sticky note has the words "Business expenses" written in red cursive. The background is a light-colored wooden desk.

Proposed Expenditure Budget 2026-2027

General Fund Expenditure Budget Categories

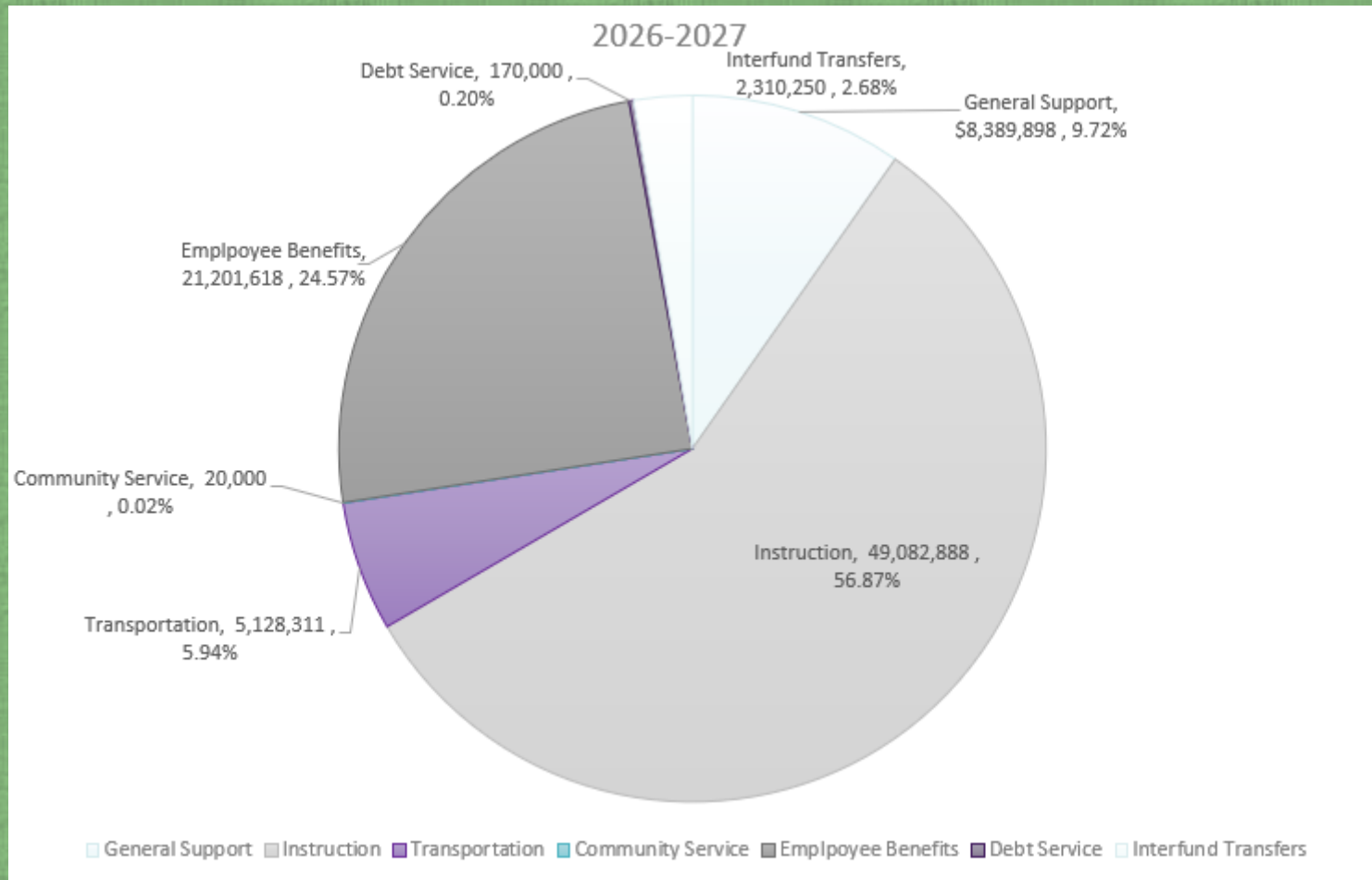
	<u>2026-2027</u>	<u>2025-2026</u>	<u>Difference</u>
General Support	\$ 8,389,898	\$ 8,297,508	\$ 92,390
Instruction	49,082,888	49,198,153	(115,265)
Transportation	5,128,311	5,045,188	83,123
Community Service	20,000	20,000	-
Employee Benefits	21,201,618	20,183,000	1,018,618
Debt Service	170,000	160,000	10,000
Interfund Transfers	2,310,250	2,188,902	121,348
	<u><u>\$ 86,302,965</u></u>	<u><u>\$ 85,092,751</u></u>	<u><u>\$ 1,210,214</u></u>



Budget to Budget = 1.42% Increase



Major Expenditures for 2026-2027



Major Expenditures for 2026-2027

- Contractual Salaries (Make up over 75% of budget)
 - Multiple units entering contract negotiations
- Health Insurance
 - Current Health bill had minimal increase as of 1/1/26 (8% for Family & Individual, while retiree costs for Medicare with one family member under 65 was a 24.25% increase. We always need to account for the projected increases for January 2027 in this budget as well since these rates are based upon a calendar year.
- Other major cost drivers
 - Employer Contribution Rate on Teachers Retirement System (TRS) – Slight Decrease, over 2025-2026 at 8.24% of salaries
 - Employee Retirement System (ERS) – Slight Increase
 - Utilities, Insurance Premiums – Increasing (Insurance up 10-12%)
- Transportation
 - Renewal w/ Education Bus Company based on recent RFP. The Multi-year contract is through 2029-2030 with increases each year in accordance with CPI.



Improving Facilities is a District Goal



**2026-2027 Capital Projects
Funded Through Our Budget**



Middle School Bathroom Renovations



And will look more like this...

**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.



Schedule of Future Meetings



- ❖ April 15, 2026 BOE Budget Adoption
- ❖ April 28, 2026 BOCES Budget Vote
- ❖ May 6, 2026 Budget Hearing
- ❖ During April & May Budget Presentations will be conducted for various groups, including our PTAs in District

May 19, 2026

**Annual Board Election and
Budget Vote**

**Locations: Manor & Harbor
Elementary Schools
Between the hours of
7AM-9PM**



A special
thank you to
our Board of
Education and
the Seaford
Community
for Supporting
our Schools

