



# **SEAFORD UFSD 2026-2027 BUDGET ADOPTION**

**Presented by: Rhonda L. Meserole, CPA  
Assistant Superintendent for Business & Operations**





# PROPOSED BUDGET 2026-2027

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%
<b>2026-27</b>	<b>2.26%</b>	<b>2.26%</b>

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



# 2026-2027 REVENUE SOURCES & TAX CAP

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
<b>TOTAL</b>	<b>\$ 85,092,751</b>	<b>\$ 86,302,965</b>	<b>\$ 1,210,214</b>



# 2026-2027 EXPENDITURES

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



**Budget to Budget = 1.42% Increase**



# 2026-2027 Transfer to Capital

## 2026-2027 Transfer to Capital

- ❖ Middle School Bathroom Renovation
- ❖ Middle School Gym Windows
- ❖ High School Exterior Classroom Access

**Proposed  
Transfer:  
\$920,000**

*The above transfer is a part of the Interfund Transfers category of \$2,310,250 which includes Debt Service of \$1,390,250 and Capital Transfer of \$920,000.*

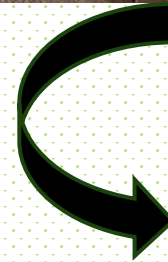


# Middle School Bathroom Renovations



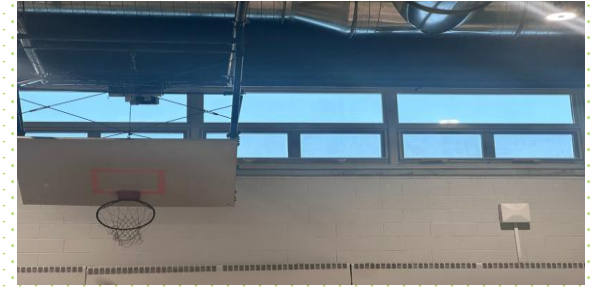
And will look more like this...

**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







# Update on 2025-2026 Transfer to Capital Projects

- ★ **Manor Playgrounds** ➤ Inclusive Playground Equipment Addition and Turf Replacement on Existing Playground **COMPLETED Spring 2026**
- ★ MS CDP Classroom Renovation **COMPLETED Fall 2025**
- ★ MS Library Renovation **COMPLETED Fall 2025**
- ★ HS Cafeteria B Renovation **COMPLETED Fall 2025**
- ★ HS Dust Collection System in Woodshop **To Be COMPLETED Early Summer of 2026**



# 2026-2027 TRANSPORTATION EXPENDITURE

Transportation      \$ 5,128,311

*The 2026-2027 budget includes the second year of a five-year contract for student transportation services. The Contract is renewable for the following years at full CPI:*

*2027-2028*

*2028-2029*

*2029-2030*



*Approval of the budget will constitute approval of this multi-year agreement for student transportation services for both the Summer Transportation and Regular School Year Transportation.*



# SEAFORD UFSD PROPERTY TAX REPORT CARD FOR 2026-2027

You Have Selected the 'Official' Data Area.

District Name: SEAFORD UFSD  
 Contact Person: STEVEN ARNONE

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Code: 280206  
 Telephone: (516) 592-4023  
 Tel Extension:

## Property Tax Report Card

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website: <http://www.o12.nysed.gov/molser/propertytax/cap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under "Other Reserve" and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 25, 2026

Form Preparer Name: RHONDA MESEROLE  
 Preparer's Telephone Number: 5165924004

Shaded Fields Will Calculate	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	85,092,751	86,302,965	1.42 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	61,425,198	62,816,141	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	61,425,198	62,816,141	2.26 %
F. Permissible Exclusions to the School Tax Levy Limit	973,911	846,529	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>	60,564,205	61,969,612	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	60,451,287	61,969,612	
I. Difference: (G-H), (negative value requires 60.0% voter approval) <sup>2</sup>	112,918	0	
Public School Enrollment	2,181	2,162	-0.87 %
Consumer Price Index			2.63 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	22,271,957	23,000,000
Assigned Appropriated Fund Balance	1,000,000	1,000,000
Adjusted Unrestricted Fund Balance	3,318,617	3,443,488
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.90 %	3.99 %

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	8,601,037	8,830,920	District intends to maintain this fund for capital
- (delete)					
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,988,375	2,046,237	District intends to maintain this fund for capital
- (delete)					
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WC RESERVE	For self-insured Workers Compensation and benefits.	1,429,278	1,470,870	\$330,000
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	4,679,894	4,777,855	\$275,000
Retirement Contribution	ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	2,710,143	2,789,008	District intends to maintain this fund
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)	TRS	To fund employer retirement contributions to	2,863,230	2,946,551	To fund employer retirement contributions to the

**Form is due within 24 hours of the BOE adopting the Budget for 2026-2027**



# BUDGET COMPONENTS 2026-2027

## **Administrative (10.0%)**

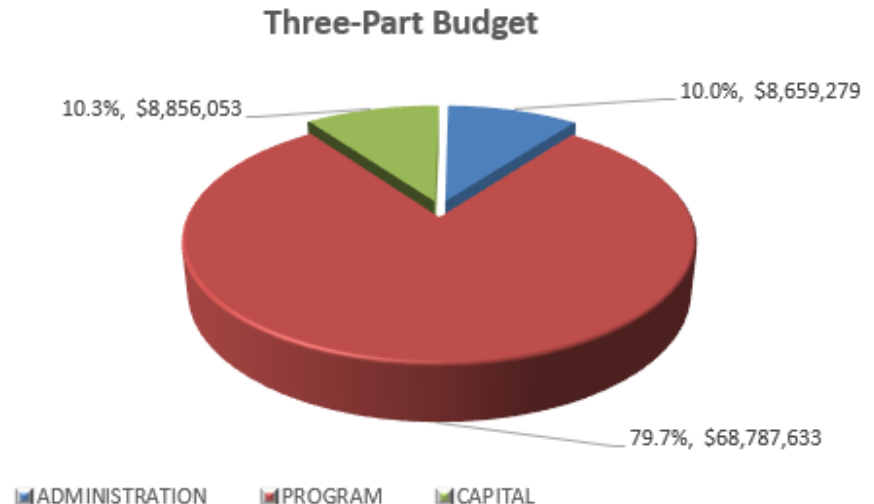
All expenditures associated with School Board, Superintendent, District Clerk, District and School Business Offices, Legal services, Planning, Facilities Department, District level Curriculum and Personnel, District Insurance Policies, BOCES Administrative Services, etc.

## **Program (79.7%)**

All expenditures of the school district including teachers, curriculum, instruction, technology, special education, transportation, etc.

## **Capital (10.3%)**

All building repairs & restoration, debt service, operation of plant, maintenance, etc.





# WHAT HAPPENS IF THE BUDGET FAILS?

If the budget does not pass, the District may adopt a contingency budget otherwise, a re-vote may take place on Tuesday, June 16, 2026.





# RAMIFICATIONS OF A CONTINGENCY BUDGET

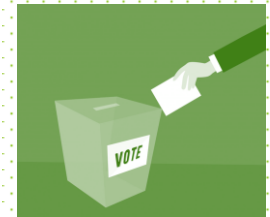
A contingency budget would require a reduction of **\$ 1,450,843** impacting the following:

- Academic programs
- Staffing
- Athletic & extracurricular programs
- No late bus service
- Prohibits purchasing of new equipment
- No community use of facilities (Scouting, PAL, CYO, etc.)
- Capital construction projects - Middle School Bathroom Renovation, Middle School Gym Windows and HS Access to Outdoor Learning Space



# WHAT'S ON THE BALLOT?

- Proposition #1**: School Budget Vote
- Proposition #2**: Library Budget Vote



Election of two Board Of Education Trustees





# FUTURE DATES TO REMEMBER...

- April 28, 2026 BOCES Budget Vote
- During the month of **April & May**, Budget Presentations will be conducted for PTA Groups within the District
- May 6, 2026 Budget Hearing
- May 19, 2026 Annual Board Election & Budget Vote

## Locations:

*Manor & Harbor Elementary Schools 7AM-9PM*

Thank you for  
your support!

