

UNIONDALE UFSD
2026-2027
BUDGET HEARING
MAY 5, 2026

DR. MARY MARTINEZ LAGNADO

ASSISTANT SUPERINTENDENT FOR BUSINESS

BUDGET DEVELOPMENT AND PRESENTATIONS

- FOUNDATION AID OVERVIEW AND PROJECTIONS
  (*reviewed February 3, 2026*)
- CAPITAL (*reviewed March 10, 2026*)
- ADMINISTRATION and PROGRAM (*reviewed March 24, 2026*)
- BUDGET REVIEW/REVENUES and EXPENDITURES
  (*Reviewed, April 14, 2026*)
- BUDGET HEARING (*Tonight, May 5, 2026*)

DISTRICT HIGHLIGHTS:

- UNIONDALE NAMED A BEST COMMUNITY FOR MUSIC EDUCATION
- UNIONDALE HIGH SCHOOL EARNS COLLEGE BOARD'S **AP HONOR ROLL SCHOOL DISTINCTION**.
- DIGITAL LITERACY COURSES IN ALL ELEMENTARY SCHOOLS. MIDDLE AND HIGH SCHOOL INSTRUCTION INCLUDES ATHLETICS, MEDIA LITERACY AND RESPONSIBLE DIGITAL CITIZENSHIP.
- RHYTHM OF THE KNIGHT SHOW CHOIR WON THE TITLE OF **GRAND CHAMPIONS** AT FAME SHOW CHOIR OF AMERICA.
- CALIFORNIA AVENUE ELEMENTARY SCHOOL WAS ONCE AGAIN NAMED **APPLE DISTINGUISHED SCHOOL**.
- UHS GIRLS WRESTLING TEAM WON THE FIRST EVER SECTION VIII DUAL MEET CHAMPIONSHIP.

CELEBRATING EXCELLENCE & FUTURE SUCCESS

COLLEGES AND UNIVERSITIES UHS CLASS 2026 WILL BE ATTENDING: (NOT INCLUSIVE OF ALL COLLEGES):

- BROWN UNIVERSITY, DUKE UNIVERSITY, WASHINGTON UNIVERSITY, NORTHEASTERN UNIVERSITY, COLUMBIA UNIVERSITY, BOSTON UNIVERSITY
- HOFSTRA, MOLLOY, THE CITY COLLEGE OF NEW YORK (SOPHIE B. DAVIS PROGRAM), BINGHAMTON UNIVERSITY, UNIVERSITY OF ALBANY
- HOWARD UNIVERSITY, HAMPTON UNIVERSITY, UNIVERSITY OF FLORIDA & UNIVERSITY OF MIAMI, AND MANY OTHERS

ON-GOING PROGRAM INITIATIVES

UNIONDALE OFFERS:

- 30 DUAL ENROLLMENT COLLEGE COURSES
- 24 ADVANCED PLACEMENT (AP) COURSES
- EMT, NURSES ASSISTANT AND BARBERING CERTIFICATE PROGRAMS
- BEFORE AND AFTER SCHOOL PROGRAMS AT EACH ELEMENTARY SCHOOL





2026-2027 ESTIMATED REVENUES

	2026-2027 BUDGET	2025-2026 BUDGET	DOLLAR CHANGE	% CHANGE
TAX LEVY	$140,687,016	$137,928,447	$2,758,569	2.00%
PILOT (Payment in lieu of taxes)	$12,007,851	$12,007,851		
OTHER LOCAL SOURCES/INTERFUND TRAN.	$4,885,500	$4,876,500	$9,000	.002%
GROSS STATE AID	$127,846,671	$119,864,901	$7,981,770	6.65%
APPROPRIATED RESERVES	$6,404,639	$6,404,639		
ASSIGNED FUND BALANCE	$4,978,767	$4,978,767		
TOTALS	$296,810,444	$286,061,105	$10,749,339	3.76%

2026-2027 STATEMENT OF ESTIMATED REVENUES

	Proposed 2026-2027	2025-2026
Exclusions		
Tax levy necessary for expenditures resulting from tort orders/judgments over 5% Prior Year Tax Levy	0	0
Capital Tax Levy for Current Year	4,488,616	8,080,680
Tax levy for pension contribution expense		
TRS	0	0
ERS	0	0
Total Exclusions	4,488,616	8,080,680
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	137,370,457	137,928,447
Reserve Amount Used to Reduce Current Year Levy	0	0
Proposed Levy for Current Year, Net of Reserve	**140,687,016**	**137,928,447**
Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy	-0.4%	2.50%
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	-3,316,559	0
Planning to Override the Cap	YES	No
YOY% Change	2.00%	2.50%
***Negative Net Decrease**	557,990	
2% tax Levy Increase	2,758,569	
	$ 3,316,559	

***REQUIRES A 60% SUPER MAJORITY PUBLIC VOTE**

UNIONDALE RANKS 40 OUT OF 56 DISTRICTS WITH THE LOWEST TAX LEVY INCREASE

Rank	County	District	Levy
1	N	MASSAPEQUA UFSD	3.90
2	N	WANTAGH UFSD	3.48
3	N	PLAINVIEW-OLD BETHPAGE CSD	3.45
4	N	MANHASSET UFSD	3.44
5	N	ISLAND TREES UFSD	3.36
6	N	FRANKLIN SQUARE UFSD	3.34
7	N	PORT WASHINGTON UFSD	3.25
8	N	BALDWIN UFSD	3.21
9	N	GREAT NECK UFSD	3.04
10	N	GARDEN CITY UFSD	2.98
11	N	EAST MEADOW UFSD	2.86
12	N	NORTH BELLMORE UFSD	2.75
13	N	EAST ROCKAWAY UFSD	2.69
14	N	HICKSVILLE UFSD	2.63
15	N	HEWLETT-WOODMERE UFSD	2.61
16	N	OYSTER BAY-EAST NORWICH CSD	2.58
17	N	BELLMORE UFSD	2.57
18	N	NORTH MERRICK UFSD	2.53
19	N	FARMINGDALE UFSD	2.48
20	N	GLEN COVE CITY SD	2.42
21	N	NORTH SHORE CSD	2.38
22	N	ROSLYN UFSD	2.37
23	N	MINEOLA UFSD	2.36
24	N	BELLMORE-MERRICK CHSD	2.35
25	N	CARLE PLACE UFSD	2.32
26	N	WESTBURY UFSD	2.30
27	N	MALVERNE UFSD	2.29
28	N	OCEANSIDE UFSD	2.28
29	N	SEAFORD UFSD	2.26
30	N	WEST HEMPSTEAD UFSD	2.22
31	N	LONG BEACH CITY SD	2.20
32	N	SYOSSET CSD	2.19
33	N	PLAINEDGE UFSD	2.14
34	N	HERRICKS UFSD	2.12
35	N	LOCUST VALLEY CSD	2.10
36	N	EAST WILLISTON UFSD	2.08
37	N	ROCKVILLE CENTRE UFSD	2.06
38	N	VALLEY STREAM 24 UFSD	2.04
39	N	VALLEY STREAM 13 UFSD	2.00
40	N	UNIONDALE UFSD	2.00
41	N	ELMONT UFSD	1.99
42	N	LEVITTOWN UFSD	1.98
43	N	LYNBROOK UFSD	1.97
44	N	N HYDE PARK-GARDEN CITY PARK	1.94
45	N	FLORAL PARK-BELLEROSE UFSD	1.93
46	N	JERICHO UFSD	1.84
47	N	VALLEY STREAM CHSD	1.81
48	N	MERRICK UFSD	1.73
49	N	SEWANHAKA CHSD	1.68
50	N	BETHPAGE UFSD	1.19
51	N	ROOSEVELT UFSD	1.00
52	N	VALLEY STREAM 30 UFSD	0.50
53	N	ISLAND PARK UFSD	0.00
54	N	HEMPSTEAD UFSD	0.00
55	N	FREEPORT UFSD	0.00
56	N	LAWRENCE UFSD	0.00

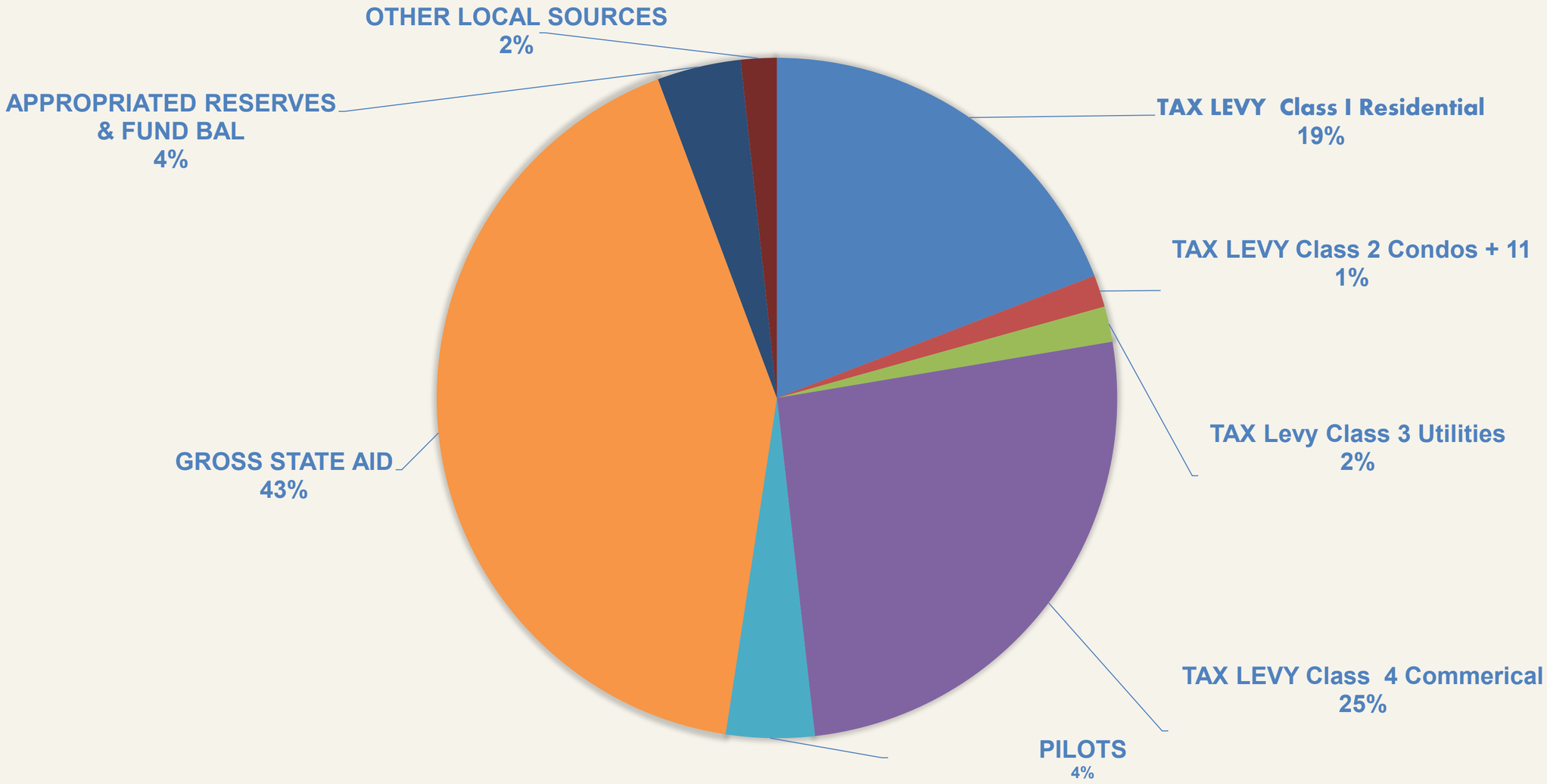
Adjusted Base Proportion Calculation for Residential Homeowners: Tax Levy Increase Average = $121

Class		Average Assessment	Total Assessment	Calculated Average to Total Assessment	Count	Adjusted Base Proportion (Percentage of Levy Paid)	Levy x Adjusted Base Proportion	Increase Per Median Household
Residential	1				9,178	40.173	$1,108,200	$120.75
Residential 11 or more Units	2				41	3.196	$88,164	
Utilities	3				43	3.407	$93,984	
Commercial	4				923	53.224	$1,468,221	
					10,185	100.00	$2,758,569	

Source: Nassau County Department of Assessment (Sept 26, 2025 for Tax Year 2025/2026 most recent data)

2026-2027 ESTIMATED REVENUES

REVENUE BUDGET

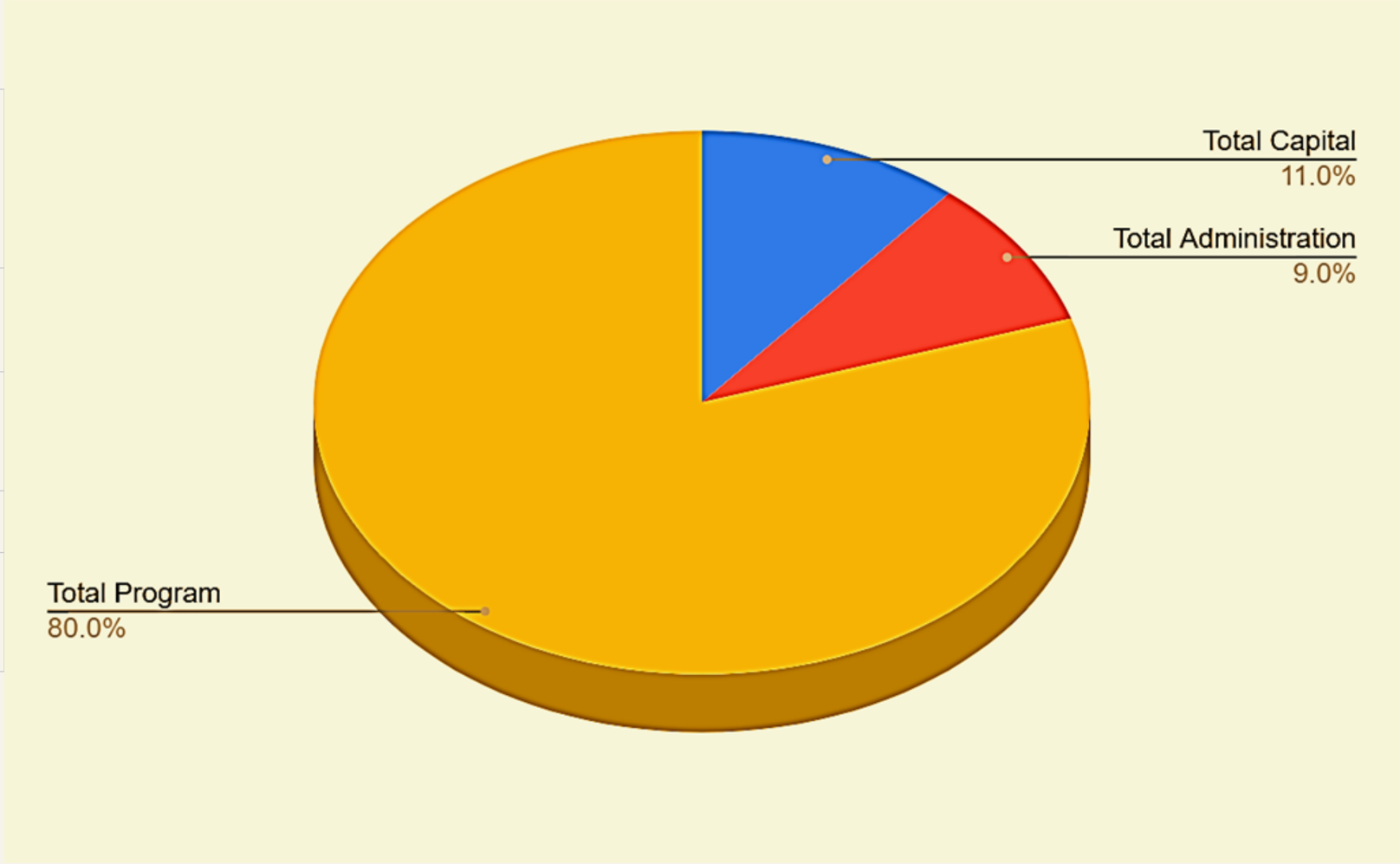


Three Part Component: Administrative/ Program/ Capital
2026-2027

	2026 - 27 Proposed	2025 - 26 Budget	Dollar Change	Percent Change
Administrative				
BOARD OF EDUCATION	$252,238.00	$245,487.00	$6,751.00	2.75%
SUPERINTENDENT'S OFFICE	$541,883.00	$509,001.00	$32,882.00	6.46%
BUSINESS ADMINISTRATION	$2,498,721.00	$2,365,673.00	$133,048.00	5.62%
LEGAL	$455,000.00	$370,000.00	$85,000.00	22.97%
PERSONNEL OFFICE	$689,815.00	$666,460.00	$23,355.00	3.50%
TECHNOLOGY SUPPORT	$1,882,044.00	$1,824,129.00	$57,915.00	3.17%
UNALLOCATED INSURANCE	$1,698,156.00	$1,443,778.00	$254,378.00	17.62%
BOCES ADMINISTRATIVE COSTS	$1,292,894.00	$1,244,364.00	$48,530.00	3.90%
CURRICULUM DEVEL & SUPERVISION	$4,319,377.00	$4,275,371.00	$44,006.00	1.03%
SUPERVISION-REGULAR SCHOOL	$6,746,670.00	$6,926,230.00	-$179,560.00	-2.59%
BENEFITS	$6,686,234.00	$6,299,871.00	$386,363.00	6.13%
Total Adminstrative	$27,063,032.00	$26,170,364.00	$892,668.00	3.41%
Program				
TEACHING-REGULAR SCHOOL	$103,080,280.00	$104,516,538.00	-$1,436,258.00	-1.37%
TEACHING-SPECIAL SCHOOLS	$42,040,866.00	$38,987,071.00	$3,053,795.00	7.83%
LIBRARY, MEDIA, INST. TECHNOLOGY	$4,874,862.00	$4,796,310.00	$78,552.00	1.64%
GUIDANCE, PSYCH, SOCIAL WORK, HEALTH	$10,333,388.00	$10,329,717.00	$3,671.00	0.04%
CO-CURRICULAR ACTIVITIES	$859,750.00	$829,750.00	$30,000.00	3.62%
INTERSCHOL ATHLETICS	$1,777,616.00	$1,452,599.00	$325,017.00	22.37%
TRANSPORTATION	$20,070,008.00	$17,886,786.00	$2,183,222.00	12.21%
RECREATION	$104,990.00	$102,950.00	$2,040.00	1.98%
CENTRAL REGISTRATION	$346,021.00	$417,915.00	-$71,894.00	-17.20%
BENEFITS	$53,334,106.00	$49,918,978.00	$3,415,128.00	6.84%
TRANSFER TO SPECIAL AID	$325,000.00	$325,000.00	$0.00	0.00%
Total Program	$237,146,887.00	$229,563,614.00	$7,583,273.00	3.30%
Capital				
OPERATION OF PLANT	$16,575,700.00	$14,569,929.00	$2,005,771.00	13.77%
BENEFITS	$4,079,301.00	$3,779,923.00	$299,378.00	7.92%
DEBT SERVICE-TAX ANTICIP NOT	$11,945,524.00	$11,977,275.00	-$31,751.00	-0.27%
Total Capital	$32,600,525.00	$30,327,127.00	$2,273,398.00	7.50%
Total Three Part Format	$296,810,444.00	$286,061,105.00	$10,749,339.00	3.76%

BUDGET GRAPH THREE PART COMPONENT ADMINISTRATIVE/PROGRAM/CAPITAL 2026-2027

Administrative/ Program/ Capital	2026-2027 Proposed Budget
Total Administrative	27,063,032
Total Program	237,146,887
Total Capital	32,600,525
Total Three Part Format	296,810,444



2026-2027 OBJECT CODE BY BUDGET SUMMARY

OBJECT CODE	Description	2026 • 27 Proposed Budget	2025 • 26 Budget	Dollar Change	Percent Change
1000 -1999	PERSONNEL SERVICES	120,330,641.00	120,857,367.00	(526,726.00)	(0.436%)
2000- 2999	EQUIPMENT	803,500.00	650,000.00	153,500.00	23.615%
4000-4499	CONTRACTUAL	35,664,415.00	30,962,101.00	4,702,314.00	15.187%
4500-4599	MATERIAL & SUPPLIES	2,225,200.00	2,002,510.00	222,690.00	11.121%
4600-4699	COMPUTER SOFTWARE	663,800.00	476,200.00	187,600.00	39.395%
4700-4799	TUITION	33,175,000.00	32,284,472.00	890,528.00	2.758%
4800-4899	TEXTBOOKS	636,800.00	620,660.00	16,140.00	2.600%
4900-4999	BOCES SERVICES	29,683,865.00	28,580,776.00	1,103,089.00	3.860%
6000-6999	DEBT SERVICE - PRINCIPAL	6,161,293.00	5,910,757.00	250,536.00	4.239%
7000- 7999	DEBT SERVICE - INTEREST	5,784,231.00	6,066,518.00	(282,287.00)	(4.653%)
8000-8999	EMPLOYEE BENEFITS	61,356,699.00	57,324,744.00	4,031,955.00	7.034%
9000- 9999	INTERFUND TRANSFERS	325,000.00	325,000.00	0.00	0.000%
	Grand Totals:	**296,810,444.00**	**286,061,105.00**	**10,749,339.00**	**3.76%**

MAJOR BUDGET IMPACTS AND NET REVENUE OFFSETS 2026-2027

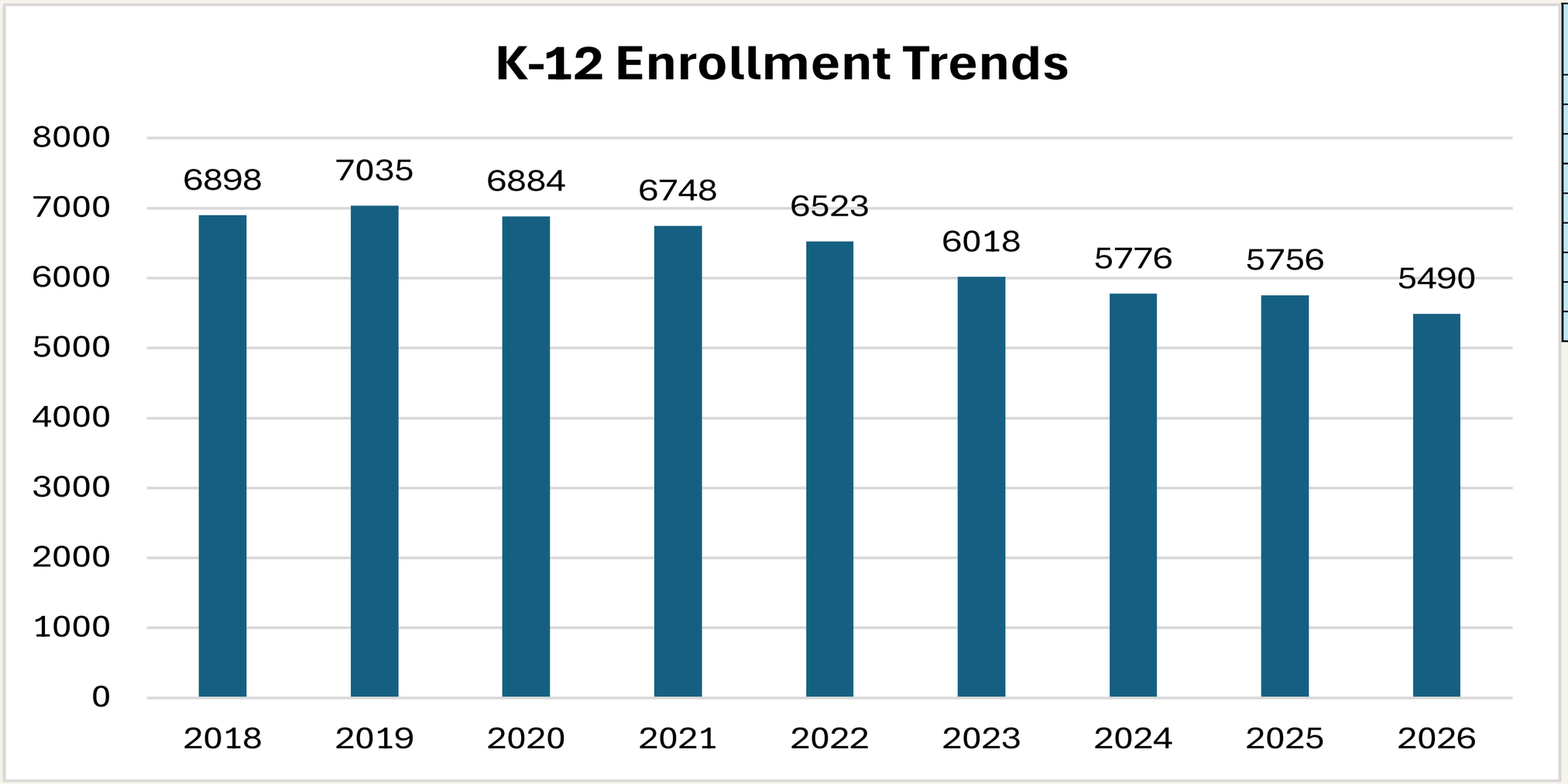
EXPENDITURE INCREASES			REVENUE INCREASES	
Employee Benefits	$ 4,031,955		Foundation Aid and Other State Aid	$7,981,770
Special Education/Charter Tuition	$1,104,608		Tax Levy	$2,758,569
			Other	$9,000
Transportation Contracts	$ 2,183,222			
BOCES	$ 1,103,089			
Facilities – Utilities/Repairs	$1,289,800			
Equipment, Supplies & Other	$1,036,665			
	$10,749,339			$ 10,749,339

Charter School Enrollment and Tuition
2018-2026

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	As of 3/1/26 2025-2026
The Academy Charter School at Hempstead K-12	133	144	150	180	180	160	163	163	157
The Academy Charter School at Uniondale (opened 2018-2019)		88	134	202	364	488	558	641	584
The Academy Charter School of Wyndanch									4
Evergreen	30	31	37	54	63	82	100	111	117
Roosevelt Children's Academy	75	67	68	80	86	49	48	48	59
Merrick Academy - Queens Public Charter School			2	2					
Riverton						1	1	1	
Success Academy							4	4	4
TOTAL CHARTER SCHOOL ENROLLMENT	238	330	391	518	693	780	870	968	925
*Per Pupil Tuition	$21,461	$21,791	$21,983	$21,638	$22,300	$23,045	$23,868	$24,737	$26,090

*SED sets the tuition rate for each school district

SCHOOL YEAR ENDING 2018-2026



AS OF MARCH 17, 2026	
UHS	1925
LRMS	609
THMS	624
CAS	654
GAS	255
NPS	571
SSS	357
WSS	495
TOTAL	5490

MAJOR BUDGET IMPACTS AND NET REVENUE OFFSETS 2026-2027

• TEACHER RETIREMENTS	23
• TEACHER REDUCTIONS	12
• ADMINISTRATIVE	2
• CLERICAL RETIREMENTS	5
• NURSES	2
• SECURITY	5
• TEACHING ASSISTANTS	9

WHAT HAPPENS IF THE BUDGET IS NOT PASSED?

- **0% TAX LEVY INCREASE: BUDGET MUST REMAIN AT THE PRIOR YEAR'S TAX LEVY LEVEL**
- **SPENDING COSTS: REDUCTIONS IN NON-MANDATED AREAS (EQUIPMENT, CAPITAL PROJECTS & USE OF FACILITIES), REDUCTION IN NON-MANDATED SUMMER PROGRAMS**
- **CONTINGENCY BUDGET ADOPTION: THE BOARD OF EDUCATION IS REQUIRED TO APPROVE A BUDGET WITH NO INCREASE TO THE TAX LEVY, KEEPING IT AT THE SAME LEVEL AS THE PREVIOUS YEAR**
- **RE-VOTE OPTION: SAME OR REVISED (TYPICALLY LOWER) BUDGET CAN BE PRESENTED AGAIN ON JUNE 18, 2026**

UNIONDALE UFSD
CONTINGENCY BUDGET 2026-2027

Proposed Budget			$ 296,810,444.00					
Less: 2% Tax Cap Calculation Difference			$ (2,758,569.00)					
Contingency Budget			**$ 294,051,875.00**					
Less: Deductions				**Admin**		**Capital**		**Program**
Equipment/Supplies				$ (119,069.00)	$	(585,000.00)	$	(118,500.00)
Admin.-Sal/Ben	2	$243,000 each		$ (486,000.00)				
Teachers -Sal/Ben	9	$130,000 each					$	(1,170,000.00)
Teacher Asst-Sal & Ben	7	$80,000 each					$	(280,000.00)
			Total Deductions	$ (605,069.00)	$	(585,000.00)	$	(1,568,500.00)	$ (2,758,569.00)
			Proposed Budget	**$ 27,063,032.00**	**$**	**32,600,525.00**	**$**	**237,146,887.00**	**$ 296,810,444.00**
				9.12%		10.98%		79.90%	
			Contingency Budget	**$ 26,457,963.00**	**$**	**32,015,525.00**	**$**	**235,578,387.00**	**$ 294,051,875.00**
				9.00%		10.89%		80.11%	

PROPOSITION NO. 2

CAPITAL PROJECTS TO BE FUNDED THROUGH THE CAPITAL RESERVE

Shall the Board of Education of the Uniondale Union Free School District be authorized, to expend from the Capital Reserve Fund, which was established on May 18, 2021 (“Reserve Fund”) pursuant to Section 3651 of the Education Law, for the following capital improvement projects: (1) Playground replacements and upgrades at Walnut Street Elementary School, California Avenue Elementary School, Cornelius Court School, Grand Avenue Elementary School, Smith Street Elementary School and Northern Parkway Elementary School ($1,000,000); and (2) Tennis court upgrades at Lawrence Road Middle School ($500,000) and other work required in connection therewith; and to expend from the Reserve Fund therefore, including preliminary costs and costs incidental thereto, an amount not to exceed the estimated total cost of One Million Five Hundred Thousand Dollars ($1,500,000), provided that the Board of Education may allocate funds amongst various components within the overall total expenditure at its discretion?

Reserve Funds as of 6/30/2025

- **Capital Reserve** - Approval established by voter approval and used for Health and Safety capital expense; Expenditures from this reserve need voter approval **$7,178,820**
- **Insurance Reserve** – Used to pay judgements, claims, incidental costs and professional services connected with the investigation and settlement of claims. Other types of Uninsured losses. Does not require voter approval **$3,833,792**
- **Employee Benefits Accrued Liability**- for payments of benefits due to employees upon termination of service. Does not require voter approval **$7,666,892**
- **Retirement Contributions**- to fund employer retirement contributions. Does not require voter approval **$16,356,294**
- **Unemployment Insurance**- to pay the cost of reimbursement to the State Unemployment Insurance Funds **$1,331,268**
- **Workers Compensation**– to pay for Workers Compensation and benefits-related medical/hospital expenses **$8,240,755**

ALLOCATED GRANT FUNDS
SUPPORTING UNIONDALE ACADEMICS
2025-2026

IDEA 611	$2,288,883
IDEA 619	$42,902
Title I	$1,275,831
Title II	$176,893
Title IIIA Immigrant	$37,167
Title IIIA ELL	$200,709
Title IV	$107,252
Total	$4,129,637

***PLEASE NOTE GRANT FUNDED PROGRAMS ARE NOT INCLUDED IN THE GENERAL FUND.**

COMPETITIVE GRANT FUNDS SUPPORTING UNIONDALE ACADEMICS 2025-2026

21st Century Community Learning Centers	$1,200,000
Pathways to Technology (P-TECH)	$576,089
Mental Health Service Professionals	$578,924
My Brother's Keeper Fellows Program	$11,900
Refugee & Immigrant Student Welcome Program	$195,595
Mentor Teacher Internship Program	$51,240

Project Prevent	$800,000
Library of Congress	$146,333
Universal PreK	$2,873,033
Liberty Partnership	$7,150

Total $6,440,264

IMPORTANT DATES TO REMEMBER

VOTER REGISTRATION

Thursday, May 7, 2026, 9AM-7PM
Wednesday, May 13, 2026, 9AM-7PM

BUDGET VOTE

Tuesday, May 19, 2026, 6am-9pm

Voter Registration and the Budget Vote will be held in ALL Elementary Schools
For voting or registration information call 516-560-8945
or visit http://district.uniondaleschools.org



THANK YOU