Seaford Union Free School District
2023-24 Budget

Budget Development & Tax Levy Limit Calculation

Presented by: Rhonda L. Meserole, CPA
Assistant Superintendent for Business & Operations
February 15, 2023

Budget Development Goals for 2023-24

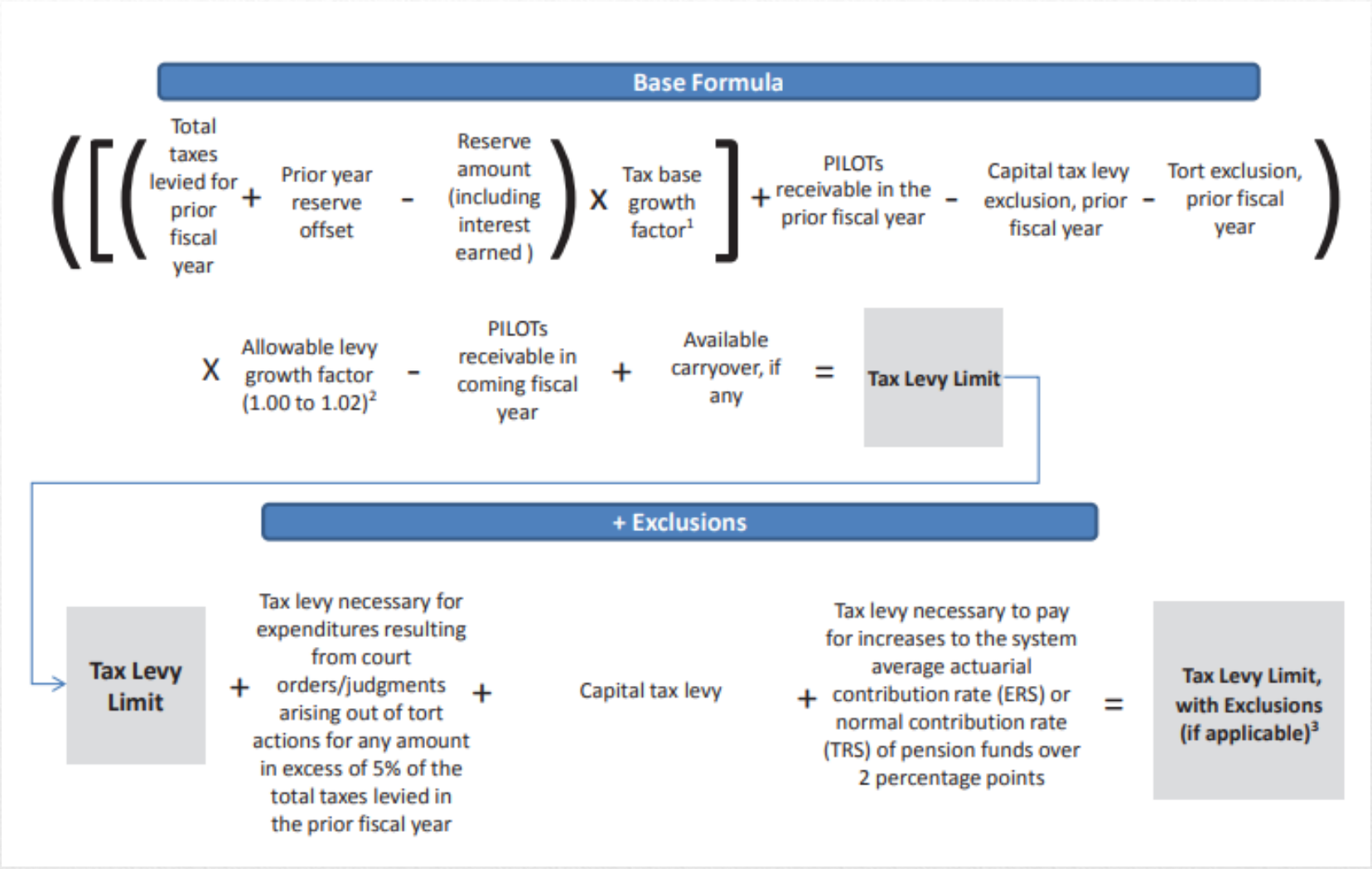
- **Establish a balanced budget within tax cap limits**
- **Keep *Fiscal Stress* at a minimal level**
- **Prudent spending**
- **Manage rising costs**
- **Secure grants**
- **Continue to improve all instructional programs and maintain lower class sizes**
- **Enhance facilities that support current and 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

Year	Total Points	Score Classification
2016	8.3	No Designation
2017	0.0	No Designation
2018	0.0	No Designation
2019	0.0	No Designation
2020	3.3	No Designation
2021	0.0	No Designation
2022	0.0	No Designation

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

Tax Levy Limit Calculation



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

The Proposed Tax Levy for 2023-24 does not pierce the cap and therefore will only need a Simple Majority for Approval

Maximum Allowable Levy Cap = 2.373%

Recommended Tax Levy Cap=2.373%

2023-24 Tax Levy reflects a $1,358,065 increase over 2022-23

2023-24 Seaford UFSD - Tax Levy Limit Calculation	
Prior Year Tax Levy	57,240,730
Multiply by: Tax Base Growth Factor	1.0055
	57,555,554
	57,555,554
Add: Prior Year PILOTS 2022-23	768,505
Total	58,324,059
Prior Year Exemptions	
Tort judgments	-
Prior Year Capital Tax Levy (including debt service and EPC (less building aid)	1,107,098
Adjusted Prior Year Tax Levy	57,216,961
Adjusted Prior Year Tax Levy	57,216,961
Allowable Levy Growth Factor	1.0200
(lesser of 2% or sum of 1 plus inflation factor)	58,361,300
	58,361,300
Less: PILOTS for Fiscal Year Ending 6/30/24	768,505
	57,592,795
	57,592,795
Available Carryover	0
Tax Levy Limit	57,592,795
Current Year Exemptions	
1. Tort Judgments greater than 5% of 2022/23 tax levy	0
2. ERS contribution increase greater than 2 percentage points	0
3. TRS contribution increase greater than 2 percentage points	0
4. 2023/2024 Capital Tax Levy (including debt service) (less building aid)	1,006,000
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	58,598,795
Voter approved tax levy for 2022/2023	57,240,730
dollar increase in levy	1,358,065
Allowable Levy % for Seaford UFSD	2.373%

Seaford UFSD
Allowable Tax Levy

School Year	Seaford UFSD Maximum Allowable Tax Levy %	Seaford UFSD Actual Tax Levy %
2017-18	2.02%	2.02%
2018-19	2.69%	2.69%
2019-20	4.04%	2.98%
2020-21	3.58%	3.58%
2021-22	1.496%	1.496%
2022-23	2.891%	2.450%
2023-24	**2.373 %**	**2.373 %**

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

Foundation Aid has been restored to Seaford: How did we fair when compared to other Districts?

Although other Districts in Nassau County have received increases upwards of 25%, 30% and in some instances 40%, Seaford received significantly less with an increase in Foundation Aid of 17.32%

Neighboring School Districts
Foundation Aid - Executive Budget
2023-24

	Massapequa	Plainedge	Levittown	Wantagh	Island Trees
Foundation Aid 22/23	$ 20,646,351	$ 13,573,027	$ 44,913,239	$ 12,387,579	$ 12,921,106
Foundation Aid 23/24	$ 26,683,875	$ 16,791,126	$ 56,019,756	$ 14,997,727	$ 15,848,219
Difference $	$ 6,037,524	$ 3,218,099	$ 11,106,517	$ 2,610,148	$ 2,927,113
Diffference %	29.24%	23.71%	24.73%	21.07%	22.65%

	Bethpage	Merrick	North Merrick	Bellmore	North Bellmore
Foundation Aid 22/23	$ 12,200,805	$ 5,029,841	$ 6,238,963	$ 3,269,467	$ 10,977,943
Foundation Aid 23/24	$ 17,301,321	$ 6,553,238	$ 8,379,160	$ 4,426,088	$ 13,319,787
Difference $	$ 5,100,516	$ 1,523,397	$ 2,140,197	$ 1,156,621	$ 2,341,844
Diffference %	41.80%	30.29%	34.30%	35.38%	21.33%

Seaford's Foundation Aid is only 17.32%

What will this increase in Foundation Aid allow us to do?

Foundation Aid, coupled with a tax levy that stays within the tax cap will allow us to continue to improve our instructional programs, facilities and extracurricular clubs. Some of the increased costs for the expenditure side are as follows:

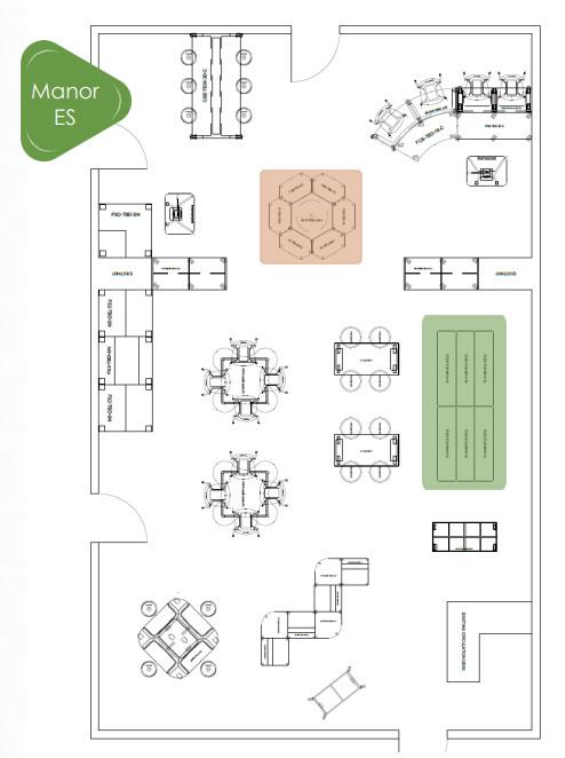
- **Health Insurance costs - Individual Plans increased by 12.45% & Family Plans by 14.91%**
- **General Liability & Umbrella insurance premiums increased 15%over last year**
- **Transportation costs are based upon CPI increases and reflect approximately 8.25% increase**
- **Utilities (i.e., heating oil)**
- **Cost of General Supplies (i.e., paper, toner and other items)**

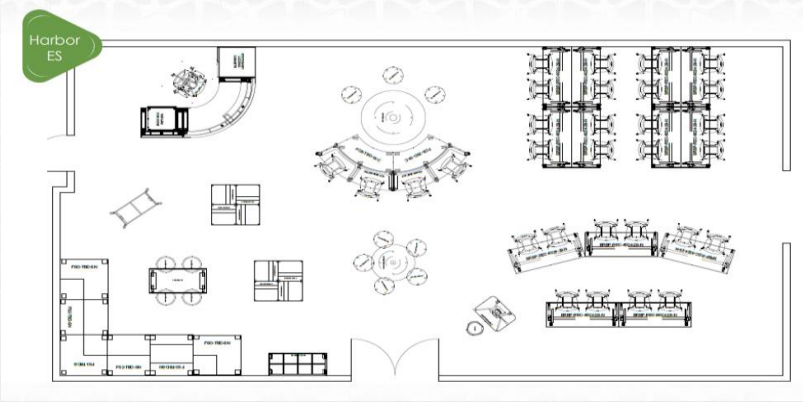
Improving Facilities is a District Goal

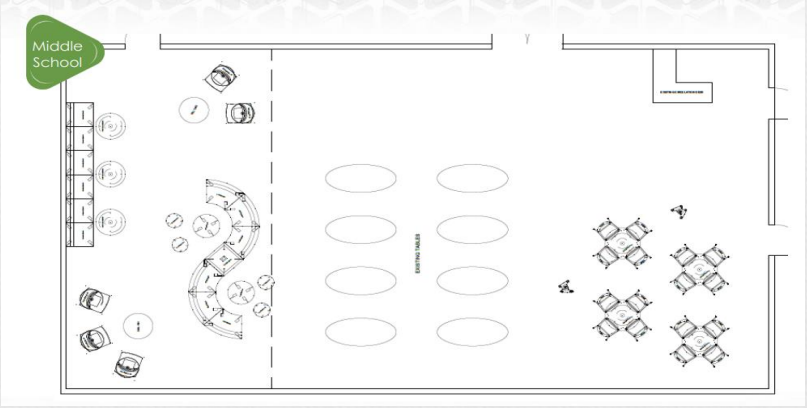
2023-24 Capital Projects Funded through our Budget

Library Improvements in the Manor and Harbor Elementary Schools and Seaford Middle School

New Layouts to Reimagine our Library Spaces

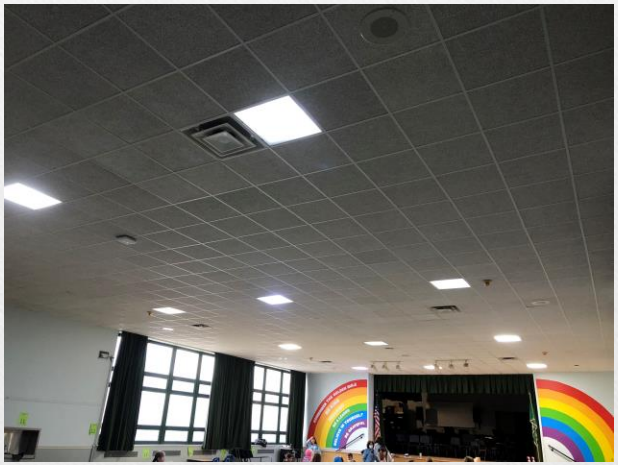


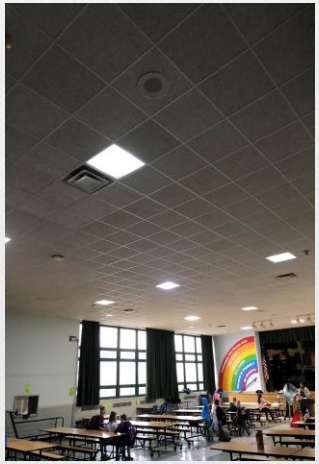




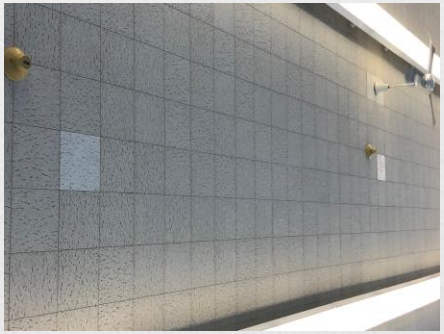
Ceilings replacements for the All-Purpose Rooms of the Manor and Harbor Elementary Schools

Existing Manor Ceilings



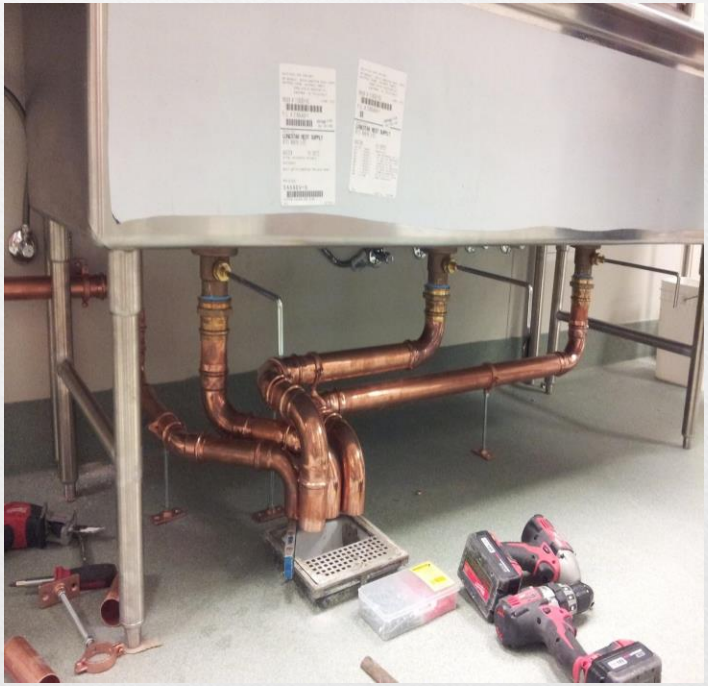


Existing Harbor Ceilings



Scoreboard at the HS Multi-Purpose Fields and Homerun Fencing

Three- Compartment Sinks
(with improved indirect piping)



Improving Facilities is a District Goal

2023-24 Capital Projects

Funded through District Reserves

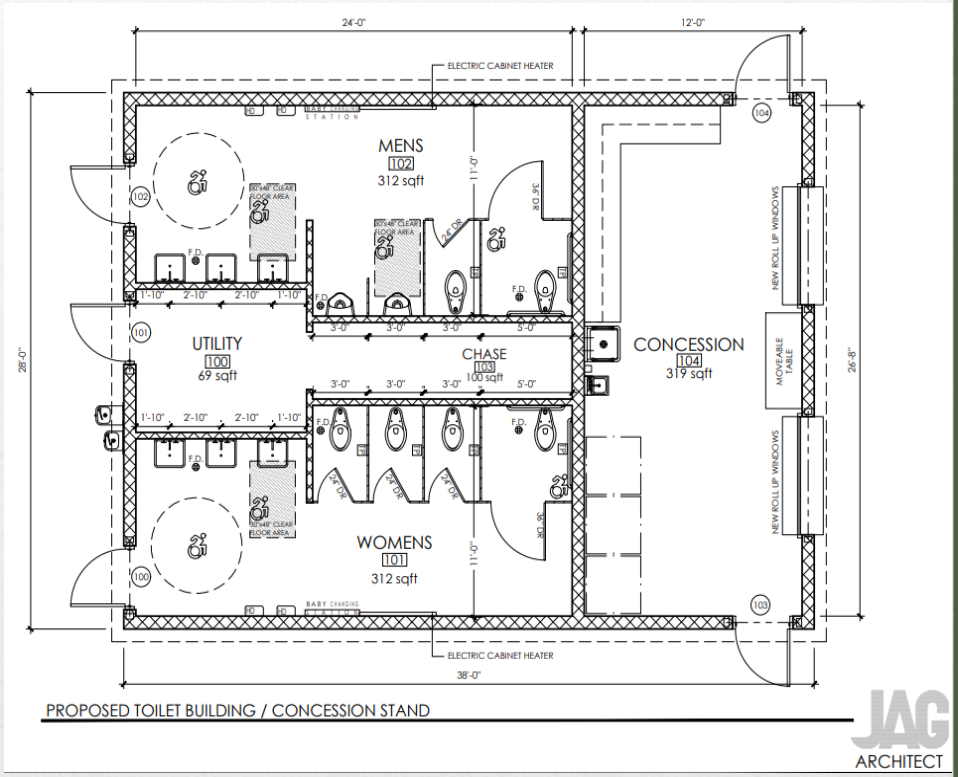
at NO ADDITIONAL COST to the taxpayer

New Outdoor Field Comfort Station with Bathrooms at Seaford High School

AT NO ADDITIONAL COST TO THE TAXPAYER

Proposition #2 on Ballot

The Seaford Residents will be asked to vote on the use of the District's Capital Reserve for an up to amount of **$1.5** million to construct new outdoor bathrooms in a Comfort Station at Seaford High School



Please Note:

A portion of the expense associated with the construction of the proposed handicapped accessible outdoor comfort station may be funded with a grant from NYS entitled Community, Resiliency, Economic, Sustainability, and Technology Program ("CREST")

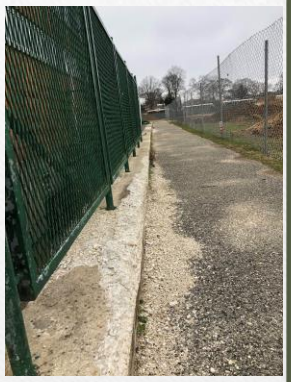
New Pathways for Seaford's Sports Complex

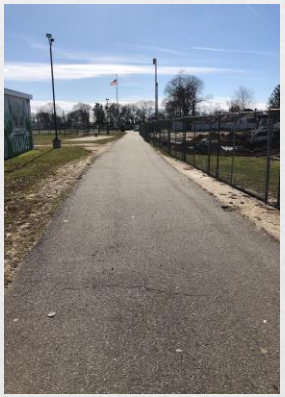
AT NO ADDITIONAL COST TO THE TAXPAYER

Proposition #3 on Ballot

The Seaford Residents will be asked to vote on the use of the District's Repair Reserve for an up to amount of $ 500,000 to repair masonry work, stair wells and walking paths at the High School that have been a part of a Building Condition Study recently completed.

This will also complete the outskirts of the new turf field that was approved in the 2022-23 Budget from the Capital Reserve.





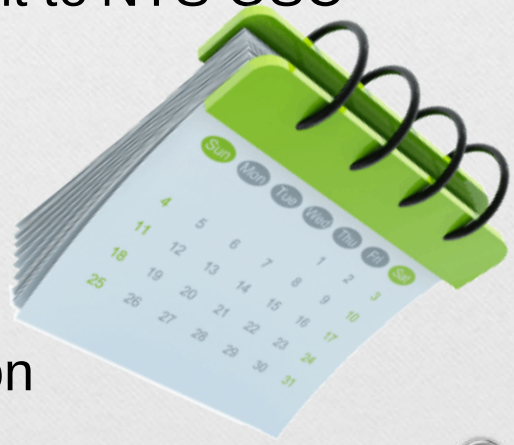
BEFORE **AFTER**

Upcoming Budget Presentations

- March 8, 2023: Curriculum Highlights & Enhancements
- March 22, 2023: Anticipated Expenses & Revenues
- April 4, 2023: BOE Budget Adoption & Property Tax Report Card
- April 18, 2023: BOCES Budget Vote

Dates to Remember
2023-24 Budget Calendar

- **December 2022 through January 2023**: Administrators present their budgets to Central Office for review
- **February 2023 through April 2023**: BOE Budget Presentations
- **March 1, 2023**: Submit 2023-24 Tax Levy limit to NYS OSC
- **April 4, 2023**: Budget Adoption
- **May 2, 2023**: Budget Hearing
- **May 16, 2023**: Budget Vote & Trustee Election



Thank you Board of Education and Seaford Community for supporting our schools

Budget Vote
Tuesday, May 16, 2023
7AM - 9PM
<u>Location:</u> Manor & Harbor Elementary Schools

Please feel free to reach out to Rhonda L. Meserole with any questions at: rmeserole@seaford.k12.ny.us