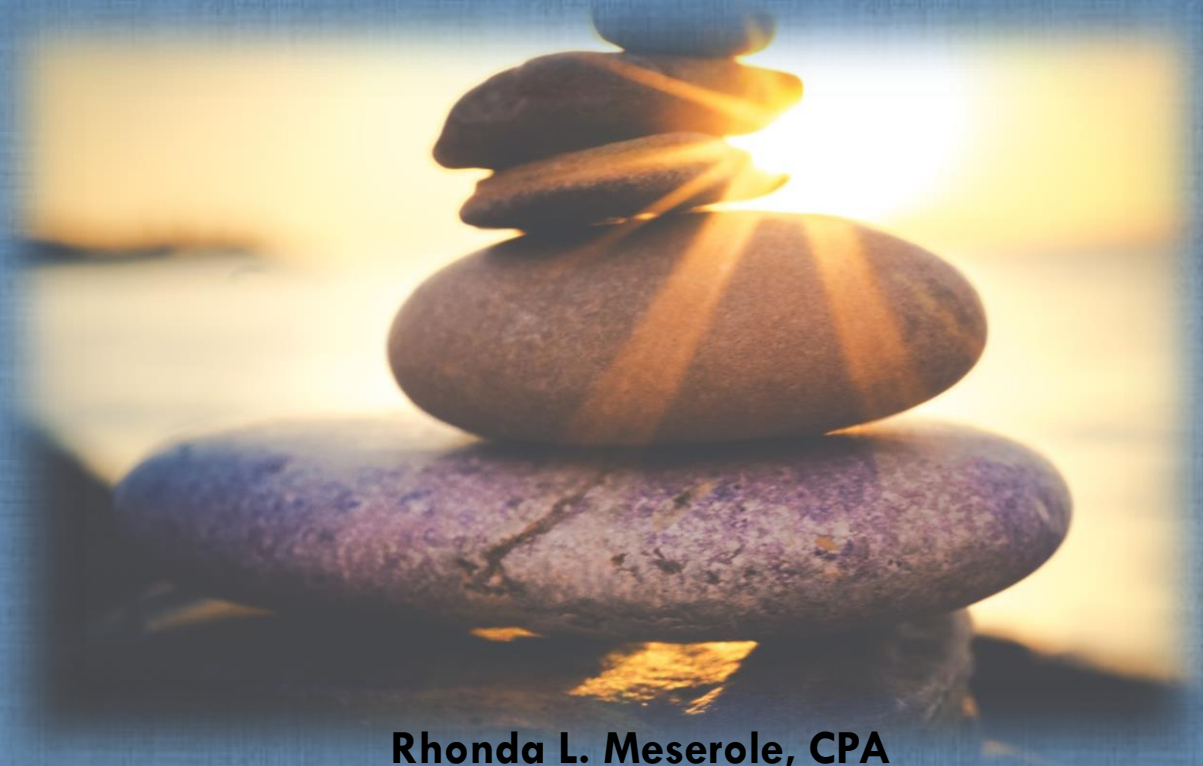
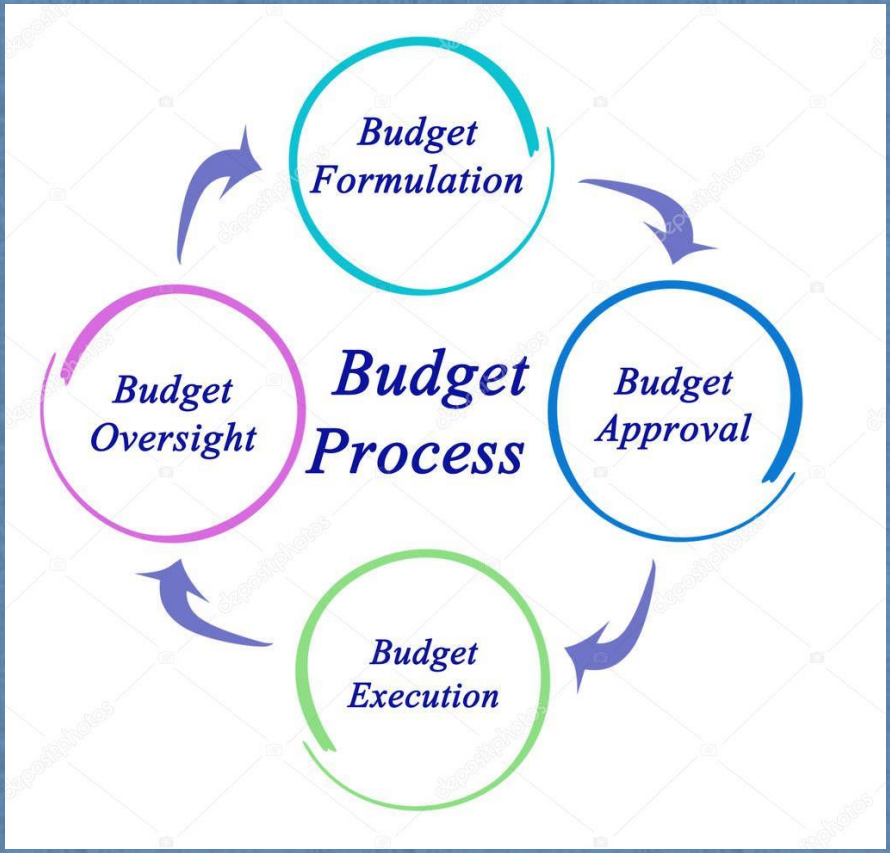
# SEAFORD UFSD
# BUDGET 2023-2024
# ANTICIPATED REVENUES & EXPENDITURES

## March 22, 2023 Budget Presentation



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

# THE BUDGET BUILDING PROCESS BEGAN IN THE LATE FALL IN MEETINGS WITH ALL ADMINISTRATORS



# PROPOSED BUDGET 2023-2024

**Proposed Budget:**

**$80,479,174**

**Budget to budget increase:**

**$ 3,082,223 3.98%**

**Projected tax levy increase:**

**$ 1,358,065 2.37%**

# PROPOSED REVENUE BUDGET 2023-2024 WITH A TAX LEVY WITHIN THE TAX CAP LEVY LIMIT

# 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.

# 2023-2024 REVENUE SOURCES

| Revenue Category | 2022-2023 Adopted | Proposed 2023-2024 (Executive Budget) | Difference |
|---|---|---|---|
| State Aid | $ 16,100,216 | $ 18,274,656 | $ 2,174,440 |
| Local Revenue | 1,837,500 | 1,437,218 | (400,282) |
| PILOTs | 768,505 | 768,505 | - |
| Appropriation from Tax Reduction Reserve | 600,000 | 400,000 | (200,000) |
| Fund Balance | 850,000 | 1,000,000 | 150,000 |
| | | | |
| Property Taxes | 57,240,730 | 58,598,795 | 1,358,065 |
| **TOTAL** | **$ 77,396,951** | **$ 80,479,174** | **$ 3,082,223** |

A new aid was provided in the Executive Budget entitled *High-Impact Tutoring Set-aside* for addressing academic intervention services ($167,769)

# CURRENT STATE AID AS OF 3/22/2023 (EXECUTIVE BUDGET)

| State Aid | Budget 2022-23 | Budget 2023-24 | $ Change |
|---|---|---|---|
| Foundation Aid | $9,617,917 | $11,331,851 | $1,713,934 |
| High Tax Aid | 710,955 | 710,955 | - |
| BOCES Aid | 1,973,349 | 1,987,441 | 14,092 |
| Excess Cost Aid | 622,280 | 715,868 | 93,588 |
| Software, Textbook & Library | 193,430 | 194,298 | 868 |
| Hardware & Technology Aid | 30,861 | 30,564 | (297) |
| Building Aid | 1,329,713 | 1,435,080 | 105,367 |
| Transportation Aid | 1,621,711 | 1,700,830 | 79,119 |
| High Impact Tutoring | - | 167,769 | 167,769 |
| **Total State Aid** | **$16,100,216** | **$18,274,656** | **$2,174,440** |

Excluded from above state aid runs is Universal Pre-K due to the inability to run this program

# FOUNDATION AID INCREASE OF 17.32% HAS ALLOWED FOR IMPROVEMENTS INSTRUCTIONALLY & STRUCTURALLY

Additional Elementary Teachers, Special Education Teachers and PPS Staff (7)

Library Upgrades at MS, Manor & Harbor Elementary

Facility Upgrades in all Kitchens and new Steam Traps at both Elementary Schools

Additional unarmed guards during playground time and a daytime roaming guard, along with additional security enhancements at each of the schools ("banker boxes" & security film on windows)

Feedback is welcomed regarding these improvement selections. Please reach out to Rhonda Meserole rmeserole@seaford.k12.ny.us

# PROPOSED EXPENDITURE BUDGET 2023-2024

# GENERAL FUND EXPENDITURE BUDGET CATEGORIES

| | 2023-2024 | 2022-2023 | Difference |
|---|---|---|---|
| General Support | $ 7,859,965 | $ 6,778,108 | $ 1,081,857 |
| Instruction | 46,765,199 | 45,080,605 | 1,684,594 |
| Transportation | 4,997,993 | 4,626,755 | 371,238 |
| Community Service | 20,000 | 20,000 | - |
| Employee Benefits | 18,207,000 | 18,825,832 | (618,832) |
| Debt Service | 160,000 | 55,000 | 105,000 |
| Interfund Transfers | 2,469,017 | 2,010,651 | 458,366 |
| | **$ 80,479,174** | **$ 77,396,951** | **$ 3,082,223** |

**Budget to Budget = 3.98% Increase**

# DESPITE RISING COSTS, WE ARE ABLE TO STAY WITHIN THE TAX CAP:

- **Health Insurance costs - Individual Plans increased by 12.45% & Family Plans by 14.91%**
- **General Liability & Umbrella insurance premiums increased 15%**
- **Transportation costs are based upon CPI increases and reflect approximately 8.25% increase. This represents the fourth-year renewal for the contract at CPI and is renewable through 2024-2025.**
- **Utilities (i.e., heating oil)**
- **Cost of General Supplies (i.e., paper, toner and other items)**

# EXPENDITURE BUDGET INCLUDES

| | | | | | |
|---|---|---|---|---|---|
| PLTW K-12<br>New Cybersecurity Course at HS | LIFT Program & Decoding<br>Manor & Harbor | 4 New Clubs<br>at HS: LEO, Fishing, Knitting & Fall Drama Production | 2 New Clubs at MS<br>Volleyball & Debate | EMS Certification Program at HS | Electrical Training Center at HS |
| New Computers (2nd Cycle) 7th grade & 11th grade | Additional Special Education & General Education Teachers | RULER Program & Habits of Mind | NWEA | Facility Upgrades at all Buildings | Northwell Health |
| Maintain Class Size | Curriculum Materials<br>(K-12) | Expand TC to 8th grade | Additional PPS: Psychologists & Social Workers | Textbooks/Health Services for Private & Parochial Schools | Athletic Infrastructure Upgrades & HUDL |
| Additional Security Enhancements | Remedial Summer School for Elementary Students | Transportation for Seaford students, BOCES Programs and Private & Parochial Schools | Professional Development | Additional Special Education Program at Manor | Additional Training in Fundations |

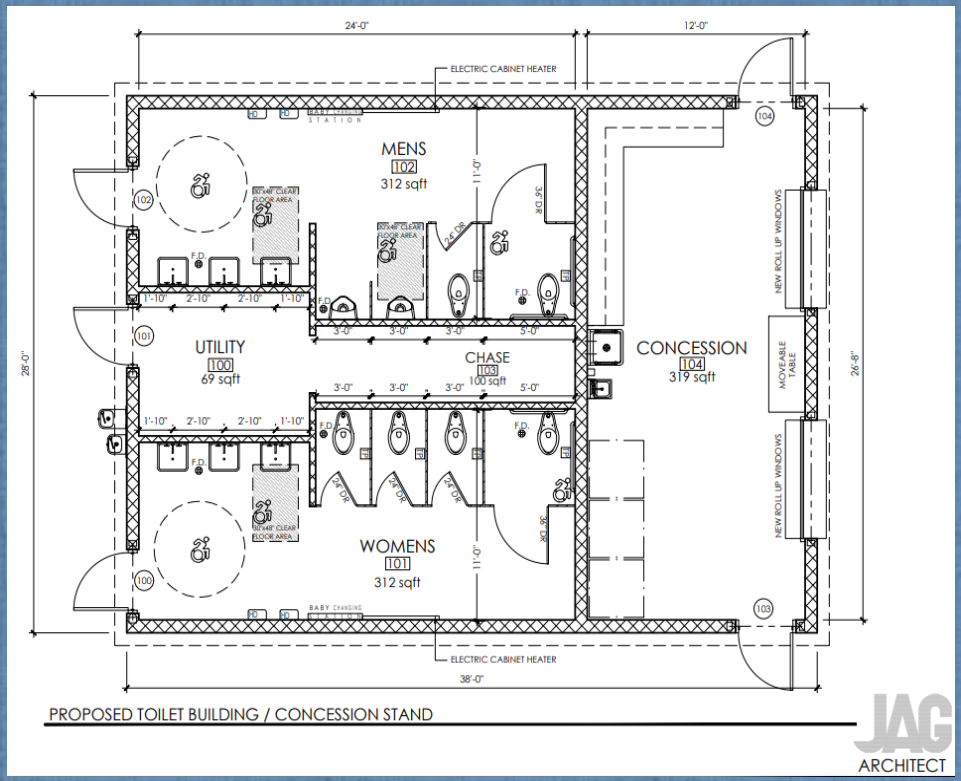
# FACILITIES IMPROVEMENTS

**NO Impact on Tax Cap Calculation**

**Anticipated Capital Project utilizing the District's Capital Reserve**

## 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")**

# FACILITIES IMPROVEMENTS

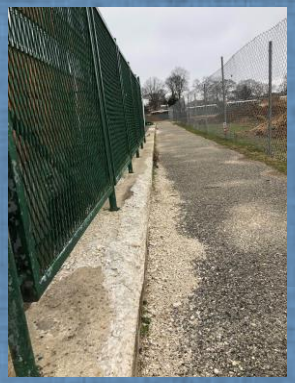
**NO Impact on Tax Cap Calculation**

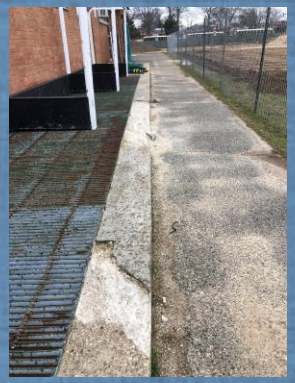
**Anticipated Capital Project utilizing the District's Repair Reserve**

## 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, stairwells and walking paths at the High School that have been identified within a Building Condition Study recently completed.

Additionally, new asphalt walkways will be replacing existing walkways to complete the outskirts of the new turf field constructed with funds from the District's existing Capital Reserve





Project identified in recent Building Condition Survey

# WHAT'S ON THE BALLOT?

**Proposition #1**: School Budget Vote

**Proposition #2**: Use of Capital Reserve up to $1.5 million to fund Outdoor Handicapped Accessible Bathrooms and Comfort Station

**Proposition #3:** Use of Repair Reserve up to $500,000 for various repairs to asphalt walkways and stairwell at Seaford HS

**Election of two Board Of Education Trustees**

# SCHEDULE OF FUTURE MEETINGS

- April 4, 2023 BOE Budget Adoption
- April 18, 2023 BOCES Budget Vote
- During April & May Budget Presentations will be conducted for various groups, including our PTAs in District
- May 16, 2023 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