SEAFORD UFSD
2023-2024 BUDGET ADOPTION

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

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%

SEAFORD UFSD ALLOWABLE TAX LEVY

School Year	Seaford UFSD Maximum Allowable Tax Levy %	Seaford UFSD Actual Tax Levy %
2017-2018	2.02%	2.02%
2018-2019	2.69%	2.69%
2019-2020	4.04%	2.98%
2020-2021	3.58%	3.58%
2021-2022	1.496%	1.496%
2022-2023	2.891%	2.450%
2023-2024	**2.373%**	**2.373%**

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

REVENUE SOURCES & TAX CAP

Proposed Budget:	**$80,479,174**

Property Taxes (Levy)	**$58,598,795**
Other Sources of Revenue:	
State Aid	**$18,274,656**
Local Sources	**1,437,218**
(interest, tuition, health services, use of facilities, etc.)	
PILOT's	**768,505**
Fund Balance	**1,000,000**
Reserve for Tax Reduction	**400,000**
	$80,479,174

	Budget	Tax Levy
2022-2023	$77,396,951	$57,240,730
2023-2024	$80,479,174	$58,598,795
$ Change	$3,082,223	$1,358,065
% Change	3.982%	2.373%

2023-2024 REVENUES

Revenue Category	2022-2023 Adopted	Proposed 2023-2024	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

CURRENT STATE AID AS OF 4/4/2023 (EXECUTIVE BUDGET)

State Aid	Budget 2022-2023	Budget 2023-2024	$ 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**

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

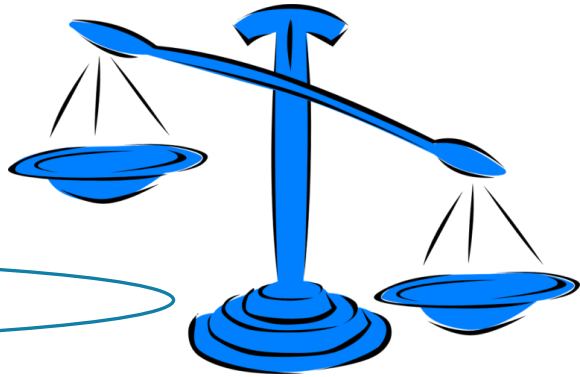
Facility Upgrades in all Kitchens and new Steam Traps at both Elementary Schools

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)

2023-2024 EXPENDITURES

	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



TRANSPORTATION EXPENDITURE 2023-2024

Transportation	$ 4,997,993

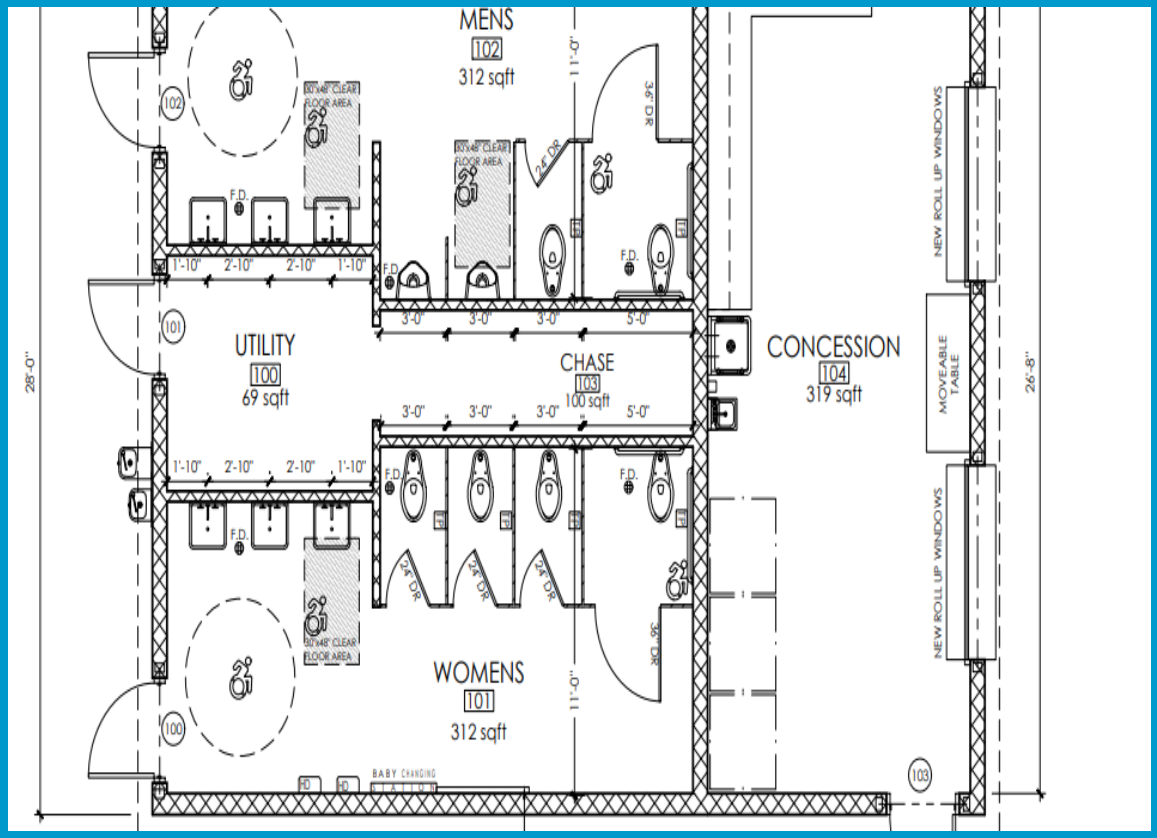
The 2023-2024 budget includes the third year of a four-year contract for student transportation services. The Contract is renewable for the following years at full CPI

2024-25

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.

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 .



ANTICIPATED CAPITAL PROJECT UTILIZING THE DISTRICT'S CAPITAL RESERVE

NO Impact on Tax Cap Calculation

This repair will further beautify the area along the new Multi-purpose Turf

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

ANTICIPATED CAPITAL PROJECT UTILIZING THE DISTRICT'S REPAIR RESERVE

NO Impact on Tax Cap Calculation

SEAFORD UFD PROPERTY TAX REPORT CARD FOR 2023-2024

Form Due - April 24, 2023

Form Preparer Name:	RHONDA L. MESEROLE, CPA
Preparer's Telephone Number:	516-592-4030

Shaded Fields Will Calculate	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	77,396,951	80,479,174	3.98 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	57,240,730	58,598,795	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable[2]	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	57,240,730	58,598,795	2.37 %
F. Permissible Exclusions to the School Tax Levy Limit	1,107,098	1,006,000	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	56,379,753	57,592,795	
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)	56,133,632	57,592,795	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	246,121	0	
Public School Enrollment	2,170	2,205	1.84 %
Consumer Price Index			8.0 %

[1] Include any prior year reserve for excess tax levy, including interest.

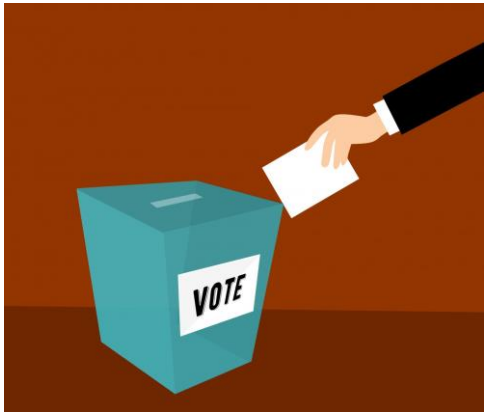
[2] Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

[3] For 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	22,556,000	22,318,302
Assigned Appropriated Fund Balance	850,000	1,000,000
Adjusted Unrestricted Fund Balance	2,957,164	3,219,167
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.82 %	4.00 %

Form is due within 24 hours of the BOE adopting the Budget for 2023-2024

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

FUTURE DATES TO REMEMBER…

- During the month of April & May, Budget Presentations will be conducted for PTA Groups within the District

- May 2, 2023 Presentation to the Public at the Seaford High School

- May 16, 2023 Annual Board Election and Budget Vote
  - **Locations**: *Manor & Harbor Elementary Schools 7AM-9PM*

Thank you for
your support!