

Superintendent's Proposed Budget for 2023-24

Budget Overview
February 15, 2023



Miller Place School District
Historical Excellence in Education

Budget Process

February 15, 2023: Board of Education Meeting - Budget Workshop

- Overview of Revenues and Expenditures

March 15, 2023: Budget Workshop #2 – Budget Review

March 29, 2023: Board of Education Meeting – Budget Adoption

May 2, 2023: Budget Hearing

May 16, 2023: Budget Vote, Board of Trustee Election, Library Contract



Miller Place School District
Historical Excellence in Education

Revenue Budget Information

Tax Levy Cap

- The property tax levy cap became effective with the development of the 2012-13 budget.
- The school property tax levy represents the amount of money a school district needs to raise through property taxes to balance its budget.
- Exceeding the tax levy cap requires 60% of voter approval (supermajority) for any tax growth beyond the “cap”.



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Tax Levy Cap History

Year	Actual CPI	CPI for Cap Calculation	Miller Place Tax Cap Limit % per calculation	Miller Place Actual Tax Levy %
2013-14	2.07%	2.00%	4.28%	3.94%
2014-15	1.46%	1.46%	1.51%	1.51%
2015-16	1.62%	1.62%	2.85%	2.85%
2016-17	0.12%	0.12%	-0.14%	-0.14%
2017-18	1.26%	1.26%	0.61%	0.61%
2018-19	2.13%	2.00%	2.80%	2.80%
2019-20	2.44%	2.00%	1.38%	1.38%
2020-21	1.81%	1.81%	1.46%	1.46%
2021-22	1.23%	1.23%	2.42%	2.42%
2022-23	4.70%	2.00%	2.22%	2.22%
2023-24	8.00%	2.00%	2.34%	2.34%

Miller Place has not exceeded the calculated tax cap limit since the tax cap formula was established by NYS.

Each district calculates their tax cap limit according to the state formula.



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Tax Cap Calculation

Prior Year (2022-23) Tax Levy		\$ 49,852,450
+ Tax Base Growth Factor (x .0011)	+	54,838
- BOCES Capital Exclusion	-	68,270
- Debt Service Less Building Aid	-	1,158,487
= Subtotal prior to applying CPI factor	=	\$ 48,680,531
+ Allowable Growth Factor - CPI (x 2.00%)	+	973,611
+ Debt Service Less Building Aid	+	1,295,096
+ BOCES Capital Exclusion	+	70,924
+ ERS Cost Exemption	+	0
+ TRS Cost Exemption	+	0
Total Allowable Tax Levy for 2023-24	=	\$ 51,020,162
Total Tax Levy Increase \$		\$ 1,167,712
Total Tax Levy %		2.34%

Presents a budget within the property tax levy cap limitation.



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Projected Revenue Budget

Total Allowable Tax Levy		\$ 51,020,162
+ Projected State Aid	+	24,691,286
+ Fund Balance Applied-Bond Tax Levy	+	121,075
+ Tuition, Interest Income, Misc.	+	577,000
+ Unemployment Reserve	+	225,000
+ Workers Comp Reserve	+	75,000
+ ERS Reserve	+	500,000
+ TRS Reserve	+	500,000
+ Fund Balance Applied	+	2,655,101
Total Maximum 2023-24 Budget	=	\$ 80,364,624
Budget Increase \$		\$ 2,694,399
Budget Increase %		3.47%



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State Aid Ratios for Miller Place UFSD

Ratio	2020-21	2021-22	2022-23
Combined Wealth Aid Ratio (CWR)	0.873	0.883	0.896
Special Education Ratio	0.555	0.550	0.554
Transportation Aid Ratio	0.634	0.641	0.626
Building Aid Ratio	0.724	0.724	0.724



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Combined Wealth Aid Ratio - Comparison

District	2020-21	2021-22	2022-23
Three Village CSD	1.766	1.775	1.717
Shoreham-Wading River CSD	1.159	1.203	1.156
Bayport-Bluepoint UFSD	1.016	1.031	1.104
Mount Sinai UFSD	0.965	1.042	1.007
NYS Average District	1.000	1.000	1.000
Miller Place UFSD	0.873	0.883	0.896
Brookhaven-Comsewogue UFSD	0.738	0.730	0.742
Rocky Point UFSD	0.714	0.706	0.714

>1.0 wealthier than the average NYS district
 <1.0 poorer than the average NYS district



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Total 2023-24 Proposed Expenditure Budget

Proposed Superintendent's Budget	\$80,364,624
Proposed Budget Increase \$	\$2,694,399
Proposed Budget Increase %	3.47%

- Presents an expenditure budget within the property tax levy cap limitation of 2.34%.



Miller Place School District
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Instructional Program Services

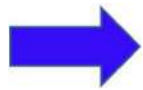
Description	2023-24 \$ Change	2023-24 % Change
Curriculum Development, Supervision, Inservice Training	111,649	2.87
Teaching - Regular School	(682,321)	(3.39)
Teaching - Programs for Students with Disabilities	(134,325)	(1.04)
Occupational Education	51,227	7.38
School Library	93,389	19.60
Information Technology	(22,782)	(1.10)
Pupil Personnel Services - Guidance, Health Services, Psychological Services, Co-Curricular Activities	118,372	4.66
Pupil Personnel Services - Interscholastic Athletics	31,763	2.83
Total Instructional Program Services	(433,028)	(0.99)



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Instructional Program Updates

- New elective course offerings at MPHS:
 - Environmental Science
 - College Level Courses: Calculus, Pre-Calculus, and Pre-Calculus Honors



Note: These new elective courses would be funded through a reallocation of existing course sections. Electives run based on student enrollment.

- Universal Pre-Kindergarten – received separate funding for the 2023-24 school year based on the Governor's Proposed Budget.



Miller Place School District
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UPK Analysis

Program	2021-22	Expensed 2021-22	2022-23	Projected 2022-23	2023-24	Projected 2023-24
Pre-k Program for 4-year-old students (AMPS location)	45 students	\$ 239,760	73 students	\$ 397,440	116 students	\$ 641,779
Total by Year		\$ 239,760		\$ 397,440		\$ 641,779

- ➡ This separate funding from NYS can only be used for UPK student tuition. We can only receive funding based on the actual number of students enrolled in the District program.
- ➡ The District has a maximum room capacity of 108 students.



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Enrollment History

School	9/13	9/14	9/15	9/16	9/17	9/18
AMPS	580	532	512	485	482	481
LADSBS	664	666	622	627	570	552
NCRMS	652	666	684	672	681	619
MPHS	942	931	908	881	864	871
Out of District *	139	116	114	108	125	121
Total	2,977	2,911	2,840	2,773	2,722	2,644

School	9/19	9/20	9/21	9/22	Proj. 9/23
AMPS	471	455	459	464	474
LADSBS	520	491	497	476	475
NCRMS	643	569	566	537	527
MPHS	875	876	832	817	789
Out of District *	124	122	130	134	130
Total	2,633	2,513	2,484	2,428	2,395

* Out of District and Private & Parochial



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Elementary Class Size History

	2018-19	
Class	Class Sections	Average Class Size
Kindergarten	7	22.7
1st Grade	7	21.9
2nd Grade	7	24.1
3rd Grade	6	27.3
4th Grade	6	27.8
5th Grade	8	27.6
6th Grade	7	26.3
Totals	48	

	2019-20	
Class	Class Sections	Average Class Size
Kindergarten	7	20.1
1st Grade	7	22.4
2nd Grade	7	22.3
3rd Grade	7	24.3
4th Grade	6	26.5
5th Grade	6	26.7
6th Grade	8	25.9
Totals	48	

	COVID 2020-21	
Class	Class Sections	Average Class Size
Kindergarten	8	18.6
1st Grade	9	15.8
2nd Grade	10	16.1
3rd Grade	10	15.4
4th Grade	11	15.4
5th Grade	10	16.6
6th Grade	8	20.59
Totals	66	

As per the negotiated Miller Place Teachers' Union contract, the maximum number of students per elementary class. In the event class size exceed these maximums, the District may provide additional support:

Kindergarten	23	1 st Grade	24	4 th Grade	28
		2 nd Grade	24	5 th Grade	28
		3 rd Grade	28	6 th Grade	28



Miller Place School District
Historical Excellence in Education

Projected Elementary Class Size History & Projection

	COVID 2021-22		COVID 2022-23		2023-24 Proposed Budget (No COVID)	
Class	Class Sections	Average Class Size	Class Sections	Average Class Size	Class Sections	Average Class Size
Kindergarten	8	18.6	8	18.9	7	21.4
1st Grade	8	18.5	8	19.0	7	21.1
2nd Grade	8	17.1	7	21.9	7	21.3
3rd Grade	8	19.5	7	20.4	6	25.5
4th Grade	8	19.3	8	19.4	6	23.8
5th Grade	8	20.5	7	22.6	6	25.7
6th Grade	8	20.4	7	24.7	6	26.0
Totals	56		52		45	

As per the negotiated Miller Place Teachers' Union contract, the maximum number of students per elementary class. In the event class size exceed these maximums, the District may provide additional support:

Kindergarten	23	1 st Grade	24	4 th Grade	28
		2 nd Grade	24	5 th Grade	28
		3 rd Grade	28	6 th Grade	28



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Occupational Education

- Continue scheduling and sending students to BOCES Occupational Education Programs in the afternoon sessions in order for students to meet MPHS graduation requirements and due to travel time to sites.
Enrollment history:

Occupational Education	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Number of Students	38	47	54	47	49

Co-Curricular Activities, Clubs, and Athletics

- Continue current District funded Co-Curricular Activities, Clubs and Athletics.



Miller Place School District
Historical Excellence in Education

ARPA-ESSER Grant Analysis

Program	Implementation	2021-22	Expensed 2021-22	2022-23	Projected 2022-23
Summer School Enrichment grades 1-6/Reading	Elementary Summer Bridge Program/Special Education student support in grades 6-12	Grant Funded	\$ 51,344	Grant Funded	\$ 41,690
Advanced Placement Summer Prep Program (MPHS)	AP students skills review for upcoming enrolled courses	No staff available	\$ -	Grant Funded	\$ 5,539
ELA and Math Remedial Support grades K-5	Hire additional remedial teachers	Grant Funded	\$ 153,648	Grant Funded	\$ 119,970
Increase English Language Learners support (ELL)	Hire additional English Language Learner (ELL) teacher	Grant Funded	\$ 87,712	Grant Funded	\$ 59,985
Increase elementary ICT classrooms, grades K-5	Hire additional special education teachers	Grant Funded	\$ 168,567	Grant Funded	\$ 119,970
Regents Prep	Supported additional regents prep	Grant Funded	\$ 11,946	N/A	\$ -
Increase Behavior Counselor support	Hire additional behavior counselors for grades K-12	Grant Funded	\$ 145,559	Grant Funded	\$ 113,190
Instrument covers and masks	Purchased masks	Grant Funded	\$ 3,043	N/A	\$ -
Employee Benefits	ERS/TRS/FICA		\$ 82,727		\$ 63,327
Total by Year			\$ 704,546		\$ 523,670
Grand Total ARPA-ESSER					\$ 1,228,216



The ARPA-ESSER grant funding is ending June 30, 2023.



Miller Place School District
Historical Excellence in Education

CRRSA-ESSER Grant Analysis

Program	Implementation	2021-22	Expensed 2021-22	2022-23	Projected 2022-23
Decrease elementary class size grades K-6	Hire additional teachers in grades K-6	Grant Funded	\$ 399,547	Grant Funded	\$ 416,754
Increase elementary ICT classrooms, grades K-5	Hire additional special education teachers	Grant Funded	\$ 173,235	Grant Funded	\$ 236,799
Increase specials sections to support decreased elementary class size for grades K-6	Hire teachers in art, music, and physical education for grades K-6	Grant Funded	\$ 59,391	Grant Funded	\$ 61,695
Increase Behavior Counselor support	Hire additional behavior counselors for grades K-12	N/A	\$ -	Grant Funded	\$ 108,464
Increase Nursing support	Hire additional school nurse support	Grant Funded	\$ 17,298	Funded in Budget	\$ -
Increase Custodial support	Hire additional custodial staff	Grant Funded	\$ 42,338	Grant Funded	\$ 84,910
Increase IT support services	Hire additional technology support	Grant Funded	\$ 91,124	Funded in Budget	\$ -
Employee Benefits	ERS/TRS/FICA		\$ 125,802		\$ 144,661
Total by Year			\$ 908,735		\$ 1,053,282
Grand Total CRRSA-ESSER					\$ 1,962,017



The CRRSA-ESSER grant funding is ending June 30, 2023.



Miller Place School District
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General Support Services

Description	2023-24 \$ Change	2023-24 % Change
Board of Education	1,305	1.48
Chief School Administrator	20,272	4.85
Business Office	(950)	(0.11)
Personnel Office	(7,765)	(1.07)
Operations / Central Services	307,066	6.10
Property Insurance / BOCES Admin	8,225	1.08
Total General Support	328,153	4.17



Miller Place School District
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Transportation Services

Description	2023-24 \$ Change	2023-24 % Change
District Transportation	5,712	3.69
Contract Transportation	879,253	22.04
Transportation from BOCES	2,000	0.98
Total Transportation Services	886,965	20.40

- All transportation costs are projected due to the current contract expiring at year end.



Miller Place School District
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Transportation Services

Proposed Transportation Budget

\$5,235,399

- Current State Aid Reimbursement Ratio 62.6%
- Current Special Education
 - Out of District.....48 Students – 31 Schools – 13 Matrons
 - In District.....30 Students – 4 School – 2 Matrons
- ➡ Includes Required Summer School Programs
- Current Occupational Education.....55 Students – 2 Schools
- Current Private & Parochial.....26 Students – 6 Schools
- ➡ The District transports students the state minimum limit up to 15 miles based on the Miller Place UFSD voter referendum.



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Undistributed

Description	2023-24 \$ Change	2023-24 % Change
Employee Benefits	1,610,020	9.10
Debt Service	502,289	13.77
Interfund Transfers	(200,000)	(70.67)
Total Undistributed	1,912,309	8.84



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Employee Benefits

Description	2023-24 \$ Change	2023-24 % Change
Employees Retirement System	159,434	20.74
Teachers Retirement System	(218,864)	(6.69)
FICA and Medicare	(15,833)	(0.57)
Workers' Compensation	0	0.00
Life Insurance	0	0.00
Unemployment Insurance	175,000	350.00
Disability Insurance	0	0.00
Health Insurance	1,510,283	14.77
Dental Insurance	0	0.00
Total Employee Benefits	1,610,020	9.10



Miller Place School District
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Retirement Systems

Proposed Retirement Budget

\$3,980,508

Retirement System	2022-23 Contribution Rate	2023-24 Estimated Contribution Rate
Employees (ERS)	11.60%	13.10%
Teachers (TRS)	10.29%	10.00%



Miller Place School District
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Health Insurance

Description	2023-24 \$ Change	2023-24 % Change
Health Insurance	1,510,283	14.77
District costs include: <ul style="list-style-type: none">▪ Active Employees - Individual and Family▪ Retired Employees - Individual and Family▪ Medicare Reimbursements - Retirees▪ Declinations - Active Employees▪ Affordable Care Act - Active Employees		



Individual rates increased 12.45%
Family rates increased 14.91%



Miller Place School District
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Debt Service

Description	2023-24 \$ Change	2023-24 % Change
Principal Payments	336,529	11.98
Interest Payments	25,760	2.68
Total Debt Service	362,289	9.61

Debt service payments for principal and interest include:

- EXCEL Bond (2009)
- Space Bond (2010) - Refinanced in 2019
- Administration Building Bond (2011)
- Energy Performance Contract (2012)
- Facility & Site Improvements (2014)
- Energy Performance Contract - Solar (2014)
- Air Quality & Other Improvements Bond (2021) *

* \$5 million issued, \$25 million outstanding to be issued



Miller Place School District
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Projected Transfer to Capital

Funding Analysis

Year	Amount	Year	Amount	Year	Amount
2009-10	46,500	2014-15	100,000	2019-20	352,335
2010-11	46,500	2015-16	150,000	2020-21*	1,353,011
2011-12	0	2016-17	250,000	2021-22	352,335
2012-13	0	2017-18	530,000	2022-23	200,000
2013-14	0	2018-19	530,000	2023-24	0

The District residents approved a bond issue in October 2021 that will take the next 2 to 3 years to complete. The bond work includes air quality and ventilation, safety and security, parking as well as other renovation projects.

* One-time state aid funding for emergency MPHS gymnasium project of \$1,000,676



Miller Place School District
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Important Dates

Board of Education Candidate Packets
Packets Available March 1, 2023
Submission Deadline April 17, 2023 at 5 p.m.

Budget Hearing
May 2, 2023
Miller Place High School at 7 p.m.

Annual Budget Vote and Board of Trustee Election
May 16, 2023
North Country Road Middle School
6 a.m. to 9 p.m.



Miller Place School District
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Board Discussion

Budget documents have been posted
On the District website at:
www.millerplace.k12.ny.us



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