

# *Superintendent's Proposed Budget for 2023-24*

Budget Overview

March 29, 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 & Meet the Candidate

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



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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
<b>Total</b>	<b>2,977</b>	<b>2,911</b>	<b>2,840</b>	<b>2,773</b>	<b>2,722</b>	<b>2,644</b>

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
<b>Total</b>	<b>2,633</b>	<b>2,513</b>	<b>2,484</b>	<b>2,428</b>	<b>2,395</b>

\* Out of District and Private & Parochial



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# Projected Elementary Class Size History & Projection

	2018-19		2019-20		COVID 2020-21		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	Class Sections	Average Class Size	Class Sections	Average Class Size	Class Sections	Average Class Size
Kindergarten	7	22.7	7	20.1	8	18.6	8	18.6	8	18.9	7	21.4
1st Grade	7	21.9	7	22.4	9	15.8	8	18.5	8	19.0	7	21.1
2nd Grade	7	24.1	7	22.3	10	16.1	8	17.1	7	21.9	7	21.3
3rd Grade	6	27.3	7	24.3	10	15.4	8	19.5	7	20.4	7	21.3
4th Grade	6	27.8	6	26.5	11	15.4	8	19.3	8	19.4	6	23.8
5th Grade	8	27.6	6	26.7	10	16.6	8	20.5	7	22.6	7	22.0
6th Grade	7	26.3	8	25.9	8	20.6	8	20.4	7	24.7	6	26.0
Totals	48		48		66		56		52		47	



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 <sup>st</sup> Grade	24	4 <sup>th</sup> Grade	28
		2 <sup>nd</sup> Grade	24	5 <sup>th</sup> Grade	28
		3 <sup>rd</sup> Grade	28	6 <sup>th</sup> Grade	28



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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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# Tax Levy Cap History

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

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%

The tax levy cap started with the 2012-23 budget. Exceeding the calculated cap requires 60% (supermajority).

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



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# Tax Cap Calculation

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

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

The tax levy represents the amount of money a school district needs through property taxes to balance the budget.

Presents a budget within the property tax levy cap limitation.



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## Proposed Revenue & Expenditures

Description	2022-23 Budget	2023-24 Proposed Budget	2023-24 \$ Change	2023-24 % Change
Total Allowable Tax Levy	49,852,450	51,020,162	1,167,712	2.34
Projected State Aid	23,382,852	24,691,286	1,308,434	5.60
Fund Balance Applied-Bond Tax Levy	0	121,075	121,075	100.00
Tuition, Interest Income, Misc.	577,000	577,000	0	0.00
Reserves	1,202,822	1,300,000	97,178	8.08
Fund Balance Applied	2,655,101	2,655,101	0	0.00
<b>Total Revenues</b>	<b>77,670,225</b>	<b>80,364,624</b>	<b>2,694,399</b>	<b>3.47</b>
General Support	7,872,409	8,200,562	328,153	4.17
Instruction	43,822,285	43,389,257	-433,028	-0.99
Transportation	4,348,434	5,235,399	886,965	20.40
Community Service	50	50	0	0.00
Undistributed	21,627,047	23,539,356	1,912,309	8.84
<b>Total Expenditures</b>	<b>77,670,225</b>	<b>80,364,624</b>	<b>2,694,399</b>	<b>3.47</b>



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## General Support Services

<b>Description</b>	<b>2023-24 \$ Change</b>	<b>2023-24 % Change</b>
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
<b>Total General Support</b>	<b>328,153</b>	<b>4.17</b>



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# Instructional Program Services

<b>Description</b>	<b>2023-24 \$ Change</b>	<b>2023-24 % Change</b>
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
<b>Total Instructional Program Services</b>	<b>(433,028)</b>	<b>(0.99)</b>



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# Transportation Services

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

- All transportation costs are projected due to the current contract expiring at year end.
- Pending Request for Proposal (RFP) results in late March/April 2023.



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## Undistributed

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



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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.

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

Meet the Candidate - May 2, 2023 - Miller Place High School at 7:30 p.m.

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Annual Budget Vote, Library Contract, and Board of Trustee Election

May 16, 2023

North Country Road Middle School

6 a.m. to 9 p.m.



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# Board Discussion

Budget documents have been posted  
On the District website at:  
[www.millerplace.k12.ny.us](http://www.millerplace.k12.ny.us)



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