

**Mattituck-Cutchogue  
UFSD**

**Budget Hearing**

**May 9, 2023**

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# All Students Meeting the Vision of the Mission Statement



## TUCKER MISSION STATEMENT



The Mattituck-Cutchogue Union Free School District is dedicated to providing a welcoming and safe environment where diversity, interdependence and self-discovery are valued. Educators, students, families, and community members work together creating a dynamic, flexible, and engaging learning process to:

- Nurture individuals' passion for life and learning
- Foster collaboration, creativity, and critical thinking
  - Encourage a range of perspectives
  - Promote and practice personal integrity

As a result, students develop academic excellence, confidence, and resiliency to face future challenges in order to contribute to and inspire positive change in the local and global community.



# Planning for 2023-24 and the Future

## All Students Meeting the Vision of the Mission Statement

### Strong Academic Programs and Supports for All Students:

- Optimal Class Sizes
- Full Day Universal Pre-Kindergarten
- Robust AP courses offerings (adding AP Capstone Research, AP Pre-Calculus, AP Studio Art)
- Continued alignment of the K-8 ELA and Math Programs
- Early Literacy Language Skills program in Kindergarten
- Multi-Tiered Systems of Support
- BOCES Occupational Programs – In-house Carpentry Initiative
- Expanded ENL Program with Professional Supports
- Expansion of STEM K-12 & Middle School Woodshop, HS Robotics, Advanced Welding
- Sustaining Extended Learning Day Intervention Programs
- Curriculum and Instructional Development K-12
- Continuing ELA and Math Coaching K-6
- Special Education (integrated co-taught classrooms K-12, academic special classes, resource room, life skills, vocational training, additional classroom supports, consultants and service providers)
- Technology Infrastructure Upgrades



# Budget Drivers

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## Reductions

- Lower debt service due to reduced principal balances
- Investments in facilities equipment and personnel have decreased expenses
- Timeline change in Tax Anticipated Notes borrowing
- Creation of an In-House Special Education program

## Increases

- Health Insurance rates
- Facility Insurance and Technology Insurance increases
- Transportation increases
- Cybersecurity needs and Technology upgrades
- Supply and equipment costs due to inflation
- Contractual obligations for employees





# Three Part Budget

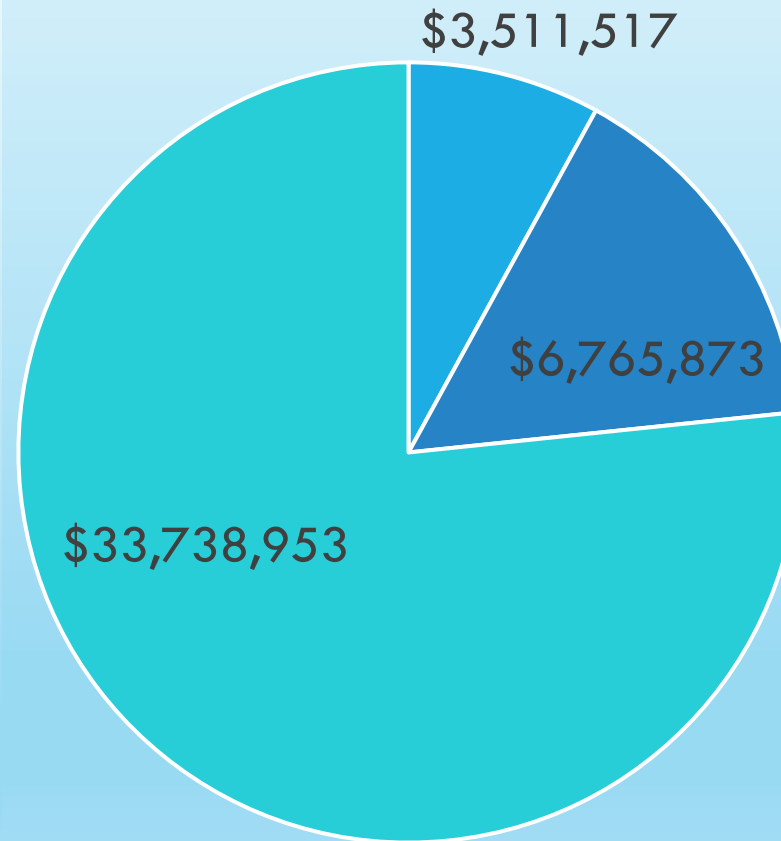
## 2023-2024

Breakdown

■ Administrative - 7.98%

■ Capital - 15.37%

■ Program - 76.65%



# Administrative

Budget Account	Account Name	2022-2023 Approved	2023-2024 Proposed	Change
<b>ADMINISTRATIVE</b>				
1010	BOARD OF EDUCATION	19,835	21,175	1,340
1040	DISTRICT CLERK	18,681	18,636	(46)
1060	DISTRICT MEETING	11,695	15,775	4,080
1240	CHIEF SCHOOL ADMINISTRATOR	339,657	353,484	13,827
1310	BUSINESS ADMINISTRATION	526,353	549,826	23,473
1320	AUDITING	95,900	65,300	(30,600)
1420	LEGAL	95,200	95,000	(200)
1480	PUBLIC INFORMATION	35,137	35,637	500
1910	UNALLOCATED INSURANCE	232,183	273,500	41,317
1981	BOCES ADMINISTRATIVE COSTS	206,238	213,972	7,734
2020	SUPERVISION-REGULAR SCHOOL	932,600	851,879	(80,721)
9000	EMPLOYEE BENEFITS	997,129	1,017,335	20,206
<b>TOTAL ADMINISTRATIVE</b>		<b>3,510,608</b>	<b>3,511,517</b>	<b>910</b>



# Capital

Budget Account	Account Name	2022-2023 Approved	2023-2024 Proposed	Change
<b>CAPITAL</b>				
1620	OPERATION OF PLANT	3,143,394	3,279,670	136,275
1621	MAINTENANCE OF PLANT	403,060	426,172	23,111
9000	EMPLOYEE BENEFITS	1,011,612	1,165,197	153,584
9711	SERIAL BOND	1,505,799	1,476,430	(29,369)
9760	TAN	180,000	180,000	-
9789	ENERGY PERFORMANCE CONTRACT	153,404	153,405	1
9901	INTERFUND TRANSFER	50,000	85,000	35,000
<b>TOTAL CAPITAL</b>		<b>6,447,270</b>	<b>6,765,873</b>	<b>318,603</b>



# Program

Budget Account	Account Name	2022-2023 Approved	2023-2024 Proposed	Change
<b>PROGRAM</b>				
1680	CENTRAL DATA PROCESSING	437,642	501,765	64,123
2010	CURRICULUM DEVELOPMENT & SUPERVISION	302,598	305,672	3,074
2110	TEACHING REGULAR SCHOOL	11,865,466	11,514,873	(350,593)
2250	SPECIAL EDUCATION PROGRAM	4,959,162	5,156,423	197,261
2280	OCCUPATIONAL EDUCATION	347,913	449,344	101,431
2330	TEACHING SPECIAL SCHOOLS	29,583	31,800	2,217
2610	LIBRARY & AUDIOVISUAL	370,971	455,231	84,260
2630	COMPUTER INSTRUCTION	70,233	77,716	7,483
2805	ATTENDANCE	47,844	50,090	2,246
2810	GUIDANCE	851,582	826,956	(24,625)
2815	HEALTH SERVICES	255,938	262,050	6,112
2820	PSYCHOLOGICAL SERVICES	379,412	401,780	22,369
2825	SOCIAL WORK SERVICES-REGULAR SCHOOL	125,000	126,500	1,500
2850	COCURRICULAR ACTIVITIES	395,556	446,050	50,494
2855	INTERSCHOLASTIC ATHLETICS	585,206	699,998	114,791
5510	DISTRICT TRANSPORTATION	391,651	381,855	(9,796)
5540	CONTRACT TRANSPORTATION	1,211,915	1,323,932	112,017
7310	YOUTH PROGRAM	18,500	18,500	-
9000	EMPLOYEE BENEFITS	10,225,248	10,708,418	483,170
<b>TOTAL PROGRAM</b>		<b>32,871,420</b>	<b>33,738,953</b>	<b>867,533</b>





# Revenue/Reserves

Mattituck-Cutchogue UFSD Estimated Revenues				
2023-2024 BUDGET				
REVENUE SOURCE	Adopted 2021-2022 BUDGET	Adopted 2022-2023 BUDGET	PROPOSED 2023-2024 BUDGET	Percent CHANGE
STATE/FEDERAL AID	\$ 3,057,064	\$ 2,950,000	\$ 3,093,271	4.9%
ERS RETIREMENT RESERVE	\$ 350,000	\$ 350,000	\$ 400,000	14.3%
EBLAR RESERVE	\$ 200,000	\$ -	\$ -	#DIV/0!
WORKERS COMPENSATION/UNEMPLOYMENT RESERVE	\$ 85,000	\$ 85,000	\$ -	-100.0%
APPROPRIATED FUND BALANCE	\$ 250,000	\$ 250,000	\$ 250,000	0.0%
<i>This amount reduces the following year tax levy</i>				
OTHER MISCELLANEOUS INCOME	\$ 246,000	\$ 466,172	\$ 482,336	3.5%
<i>Tuition from other districts, PILOTS, Transfer from Capital, rental of facilities, insurance recoveries, refund of prior year expenses, gifts and donations, AP/PSAT fees, driver's ed fees, etc.</i>				
<b>TOTAL NON-TAX REVENUE</b>	<b>\$ 4,188,064</b>	<b>\$ 4,101,172</b>	<b>\$ 4,225,607</b>	<b>3.03%</b>
PROPERTY TAXES	\$ 38,028,742	\$ 38,728,125	\$ 39,790,737	2.74%
<b>TOTAL</b>	<b>\$ 42,216,806</b>	<b>\$ 42,829,297</b>	<b>\$ 44,016,344</b>	<b>2.77%</b>



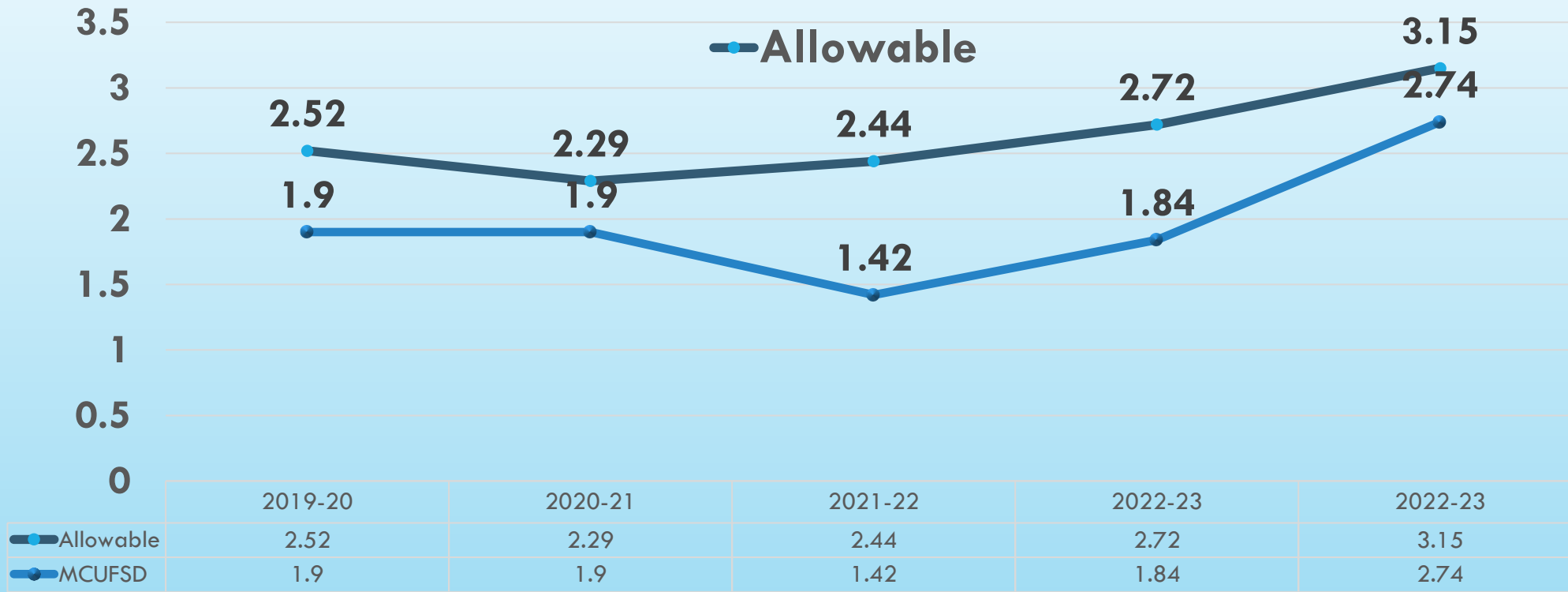
# Proposed Budget

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2023-2024	\$ Amount	% Change from 2022-2023
Proposed Budget	\$44,016,344	2.77%
Proposed Tax Levy	\$39,790,737	2.74%
Allowable Levy	\$39,947,077	3.15%
Amount Under “Tax Cap”	\$ 156,340	0.41%

# Tax Cap History



- The Property Tax Cap, imposed in 2012, limits tax-levy increases to 2 percent, with certain exceptions, or the rate of inflation, whichever is lower.
- The statewide allowable tax-levy increase, calculated by the State Comptroller's Office, is a baseline figure. Every year, each school district has its own tax-cap limit.

# Planning for 2023-24 and the Future



## Two Propositions On Ballot In May:

**Proposition #2** – Expend \$4,391,454 from the Capital Reserve established on May 17, 2022, for following projects:

- Recoating and Repairing remaining roof sections at the Mattituck Junior Senior High School – cost \$2,957,903
- Recoating and Repairing remaining roof sections at Cutchogue East Elementary School– cost \$1,433,551
  - Since the funds are to be expended from the Capital Reserve fund **no effect** on the tax levy
  - Community approval required to authorize expending of funds



**Tuesday, May 16, 2023  
3pm-9pm  
Junior-Senior High School  
Gymnasium**

**Information available on the  
district website  
[www.mufsd.com](http://www.mufsd.com)**

There are 2 seats open for the Board of Education. It is for a 3-year term starting on July 1, 2023.