

Superintendent's Proposed Budget for 2024-25

Budget Overview

February 28, 2024



Budget Process

February 28, 2024: Board of Education Meeting - Budget Workshop

- Overview of Revenues and Expenditures

March 13, 2024: Budget Workshop #2 – Budget Review

March 27, 2024: Board of Education Meeting – Budget Adoption

May 7, 2024: Budget Hearing and Meet the Candidates

May 21, 2024: Budget Vote, Board of Trustee Election, Library Contract



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Revenue Budget Information

Property Tax Levy Cap

- The property tax levy is based on a formula provided by Office of the State Comptroller and 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”.
- The allowable property tax levy limit is 2.11% for 2024-25 school year with the District levying to the tax levy limit.

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Property Tax Levy Cap History

Year	Actual CPI	CPI for Cap Calculation	Miller Place Tax Cap Limit % per calculation	Miller Place Actual Tax Levy %
2012-13	3.20%	2.00%	2.96%	2.96%
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%
2024-25	4.12%	2.00%	2.11%	2.11%

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



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



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Tax Cap Calculation

Prior Year (2023-24) Tax Levy	\$ 51,020,162
+ Tax Base Growth Factor (x .0014)	+ 71,428
- BOCES Capital Exclusion	- 70,924
- Debt Service Less Building Aid	- 1,295,097
= Subtotal prior to applying CPI factor	= \$ 49,725,569
+ Allowable Growth Factor - CPI (x 2.00%)	+ 994,511
+ Debt Service Less Building Aid	+ 1,295,096
+ BOCES Capital Exclusion	+ 75,625
+ ERS Cost Exemption	+ 6,296
+ TRS Cost Exemption	+ 0
Total Allowable Tax Levy for 2024-25	= \$ 52,097,098
Total Tax Levy Increase \$	\$ 1,076,936
Total Tax Levy %	2.11%

Presents a budget within the property tax levy cap limitation.

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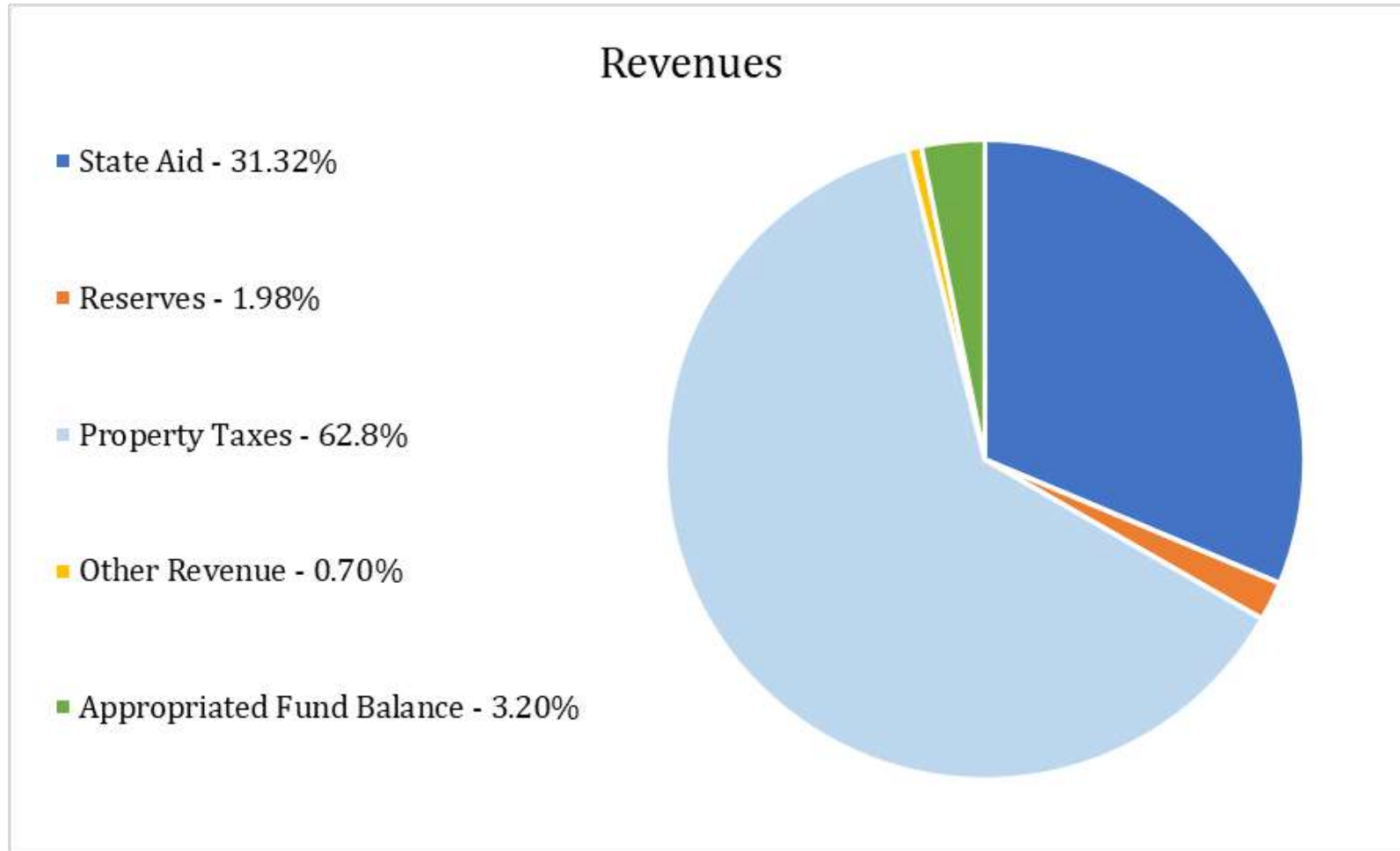
Projected Revenue Budget

Total Allowable Tax Levy		\$ 52,097,098
+ Projected State Aid	+	25,982,297
+ Tuition, Interest Income, Misc.	+	577,000
+ Unemployment Reserve	+	125,000
+ Workers Comp Reserve	+	191,237
+ ERS Reserve	+	700,000
+ TRS Reserve	+	625,000
+ Fund Balance Applied	+	2,655,101
Total Maximum 2024-25 Budget	=	\$ 82,952,733
Budget Increase \$		\$ 2,588,109
Budget Increase %		3.22%



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Projected Revenue Budget



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State Aid Update

State Aid is provided in two categories:

- **Foundation Aid** is based on a formula that is calculated by several factors including but not limited to a District's community wealth and enrollment.
- **Expense Driven Aid** is based on what a school spends on eligible expenses. The more a school spends the more it will get back in the next budget year.

The Governor is proposing significant changes to the way state aid is calculated for schools for the 2024-25 school year:

- The elimination of the Save Harmless provision which will allow NYS to reduce a school's Foundation Aid and use a wealth-adjusted formula instead to determine the amount a district would lose. There will be no guaranteed minimum foundation aid.
 - Save Harmless Formula is a NYS provision that states a school cannot receive less in Foundation Aid than it did the year before.
- The Governor is also proposing to lower the inflation adjustment. The current law uses a 4.1% inflation factor which is based on the Consumer Price Index over 2023. The Governor is proposing to use a 2.4% inflation factor which is based on a 10-year average in the Consumer Price Index.



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State Aid Ratios for Miller Place UFSD

Ratio	2021-22	2022-23	2023-24
Combined Wealth Aid Ratio (CWR)	0.883	0.896	0.874
Special Education Ratio	0.550	0.544	0.555
Transportation Aid Ratio	0.641	0.626	0.635
Building Aid Ratio	0.724	0.724	0.724

These are state aid ratios that are used in state aid calculations for the District.



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Combined Wealth Aid Ratio - Comparison

District	2020-21	2021-22	2022-23	2023-24
Three Village CSD	1.766	1.775	1.717	1.926
Bayport-Bluepoint UFSD	1.016	1.031	1.104	1.165
West Islip UFSD	1.059	1.115	1.128	1.136
Shoreham-Wading River CSD	1.159	1.203	1.156	1.109
Sayville UFSD	1.006	1.043	1.029	1.080
Mount Sinai UFSD	0.965	1.042	1.007	1.004
NYS Average District	1.000	1.000	1.000	1.000
Islip UFSD	0.969	0.956	0.930	0.954
Miller Place UFSD	0.873	0.883	0.896	0.874
Eastport-South Manor CSD	0.766	0.816	0.841	0.858
Brookhaven-Comsewogue UFSD	0.738	0.730	0.742	0.731
Rocky Point UFSD	0.714	0.706	0.714	0.706

>1.0 wealthier
than the average
NYS district

<1.0 poorer than
the average NYS
district

Miller Place is
poorer than the
average NYS
school district



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Fund Balance & Reserves Information

- School Districts are permitted by NYS to have reserves and up to 4% of its budget as Unassigned Fund Balance. These *Reserves* and *Unassigned Fund Balance* are a School District's savings accounts.
- Miller Place UFSD has established reserves for EBLAR (Employee Benefit Liability Accrued Reserve), Worker's Compensation, TRS (Teachers' Retirement System), ERS (Employees' Retirement System), Unemployment Insurance and Insurance.
- Unassigned fund balance and reserves can be used to stabilize the District and the tax levy by helping offset unforeseen emergencies or economic issues but reserves can only be used for the designated expense type.
- Here is the projected usage of reserves:

Reserve Type	2023-24 Current Balance	2023-24 Projected Usage	2024-25 Proposed Usage	Projected Balance After Use If No Replenishment
Employee Benefits	4,532,095	-	-	4,532,095
Workers Comp	890,459	75,000	191,237	624,222
TRS	1,683,349	500,000	625,000	558,349
ERS	2,463,160	500,000	700,000	1,263,160
Unemployment	715,473	225,000	125,000	365,473
Insurance	365,177	-	-	365,177
Total Reserves	10,649,712	1,300,000	1,641,237	7,708,475

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Total 2024-25 Proposed Expenditure Budget

Proposed Superintendent's Budget	\$82,952,733
Proposed Budget Increase \$	\$2,588,109
Proposed Budget Increase %	3.22%

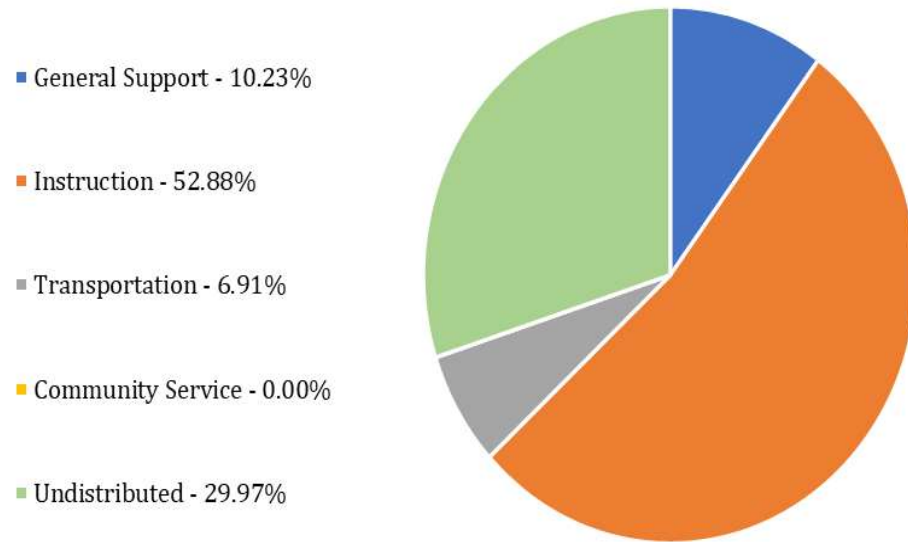
- Presents an expenditure budget within the property tax levy cap limitation of 2.11%.



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Proposed Expenditure Budget

Allocation of Appropriations



Another Perspective



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Instructional Program Services

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Curriculum Development, Supervision, Inservice Training	3,793,571	(193,623)	-4.86%
Teaching - Regular School	19,054,363	(264,938)	-1.37%
Teaching - Programs for Students with Disabilities	13,526,552	744,842	5.83%
Occupational Education	739,554	(5,393)	-0.72%
School Library	520,233	(48,530)	-8.53%
Information Technology	2,301,557	196,216	9.32%
Pupil Personnel Services - Guidance, Health Services, Psychological Services, Co-Curricular Activities	2,722,076	65,685	2.47%
Pupil Personnel Services - Interscholastic Athletics	1,209,863	54,012	4.67%
Total Instructional Program Services	43,867,769	548,271	1.27%



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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	9/23	Proj. 9/24
AMPS	471	455	459	464	443	449
LADSBS	520	491	497	476	485	484
NCRMS	643	569	566	537	540	535
MPHS	875	876	832	817	802	763
Out of District *	124	122	130	134	127	129
Total	2,633	2,513	2,484	2,428	2,397	2,360

* Out of District and Private & Parochial students

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Elementary Class Size History

	2019-20		COVID 2020-21		COVID 2021-22	
Class	Class Sections	Average Class Size	Class Sections	Average Class Size	Class Sections	Average Class Size
Kindergarten	7	20.1	8	18.6	8	18.6
1st Grade	7	22.4	9	15.8	8	18.5
2nd Grade	7	22.3	10	16.1	8	17.1
3rd Grade	7	24.3	10	15.4	8	19.5
4th Grade	6	26.5	11	15.4	8	19.3
5th Grade	6	26.7	10	16.6	8	20.5
6th Grade	8	25.9	8	20.6	8	20.4
Totals	48		66		56	

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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Projected Elementary Class Size History & Projection

	COVID 2022-23		2023-24		2024-25 Proposed Budget	
Class	Class Sections	Average Class Size	Class Sections	Average Class Size	Class Sections	Average Class Size
Kindergarten	8	18.9	7	18.6	7	21.4
1st Grade	8	19.0	7	21.1	6	21.7
2nd Grade	7	21.9	7	21.4	7	21.1
3rd Grade	7	20.4	7	22.4	6	25.0
4th Grade	8	19.4	6	25.2	6	26.2
5th Grade	7	22.6	7	23.7	6	25.2
6th Grade	7	24.7	6	27.8	6	27.7
Totals	52		47		44	

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	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Number of Students	47	54	46	41	47

Co-Curricular Activities, Clubs, and Athletics

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



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General Support Services

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Board of Education	107,694	323	0.30%
Chief School Administrator	458,776	13,418	3.01%
Business Office	908,042	23,114	2.61%
Personnel Office	732,087	13,128	1.83%
Operations / Central Services	5,496,475	155,056	2.90%
Property Insurance / BOCES Admin	782,680	11,794	1.53%
Total General Support	8,485,754	216,833	2.62%



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Transportation Services

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
District Transportation	171,689	1,918	1.13%
Contract Transportation	5,356,348	494,320	10.17%
Transportation from BOCES	207,000	2,000	0.98%
Total Transportation Services	5,735,037	498,238	9.51%

- 2024-25 will be the second year of a five-year contract that significantly increased costs.
- District will receive approximately 63.5% of transportation costs back the following year in state aid reimbursement.
- Changes to existing transportation services and mileage requires a voter referendum.

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Transportation Services

Proposed Transportation Budget

\$5,735,037

- Current State Aid Reimbursement Ratio

63.5%

- Current Special Education

- Out of District.....47 Students – 31 Schools – 12 Matrons

- In District.....26 Students – 4 School – 2 Matrons

➡ Includes Required Summer School Programs

- Current Occupational Education.....41 Students – 2 Schools

- Current Private & Parochial.....42 Students – 7 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	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Employee Benefits	20,323,877	1,018,438	5.28%
Debt Service	4,453,246	302,329	7.28%
Interfund Transfers	87,000	4,000	4.82%
Total Undistributed	24,864,123	1,324,767	5.63%

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Employee Benefits

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Employees Retirement System	1,120,080	191,797	20.66%
Teachers Retirement System	3,143,625	91,400	2.99%
FICA and Medicare	2,820,495	35,796	1.29%
Workers' Compensation	400,000	0	0.00%
Life Insurance	28,000	0	0.00%
Unemployment Insurance	125,000	(100,000)	-44.44%
Disability Insurance	30,300	0	0.00%
Health Insurance	12,536,377	799,445	6.81%
Dental Insurance	120,000	0	0.00%
Total Employee Benefits	20,323,877	1,018,438	5.28%

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Retirement Systems

Proposed Retirement Budget

\$4,263,705

Retirement System	2023-24 Contribution Rate	2024-25 Estimated Contribution Rate
Employees (ERS)	13.10%	15.20%
Teachers (TRS)	9.76%	10.25%



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Health Insurance

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Health Insurance	12,536,377	799,445	6.81%
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 10.50%
Family rates increased 9.00%
Retiree rates increases ranged from 2.81% - 24.92%



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Debt Service

Description	Proposed 2024-25	2024-25 \$ Change	2024-25 % Change
Principal Payments	2,740,753	(68,201)	-2.43%
Interest Payments	1,712,493	370,530	27.61%
Total Debt Service	4,453,246	302,329	7.28%

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

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Projected Transfer to Capital

Funding Analysis

Year	Amount	Year	Amount	Year	Amount
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
2014-15	100,000	2019-20	352,335	2024-25	0

➡ The District residents approved a bond issue in October 2021 that will take the next two to three years to complete. The bond work includes air quality and ventilation, safety and security, parking as well as other renovation projects. A secondary project list, if funding allows.

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

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Important Dates

Board of Education Candidate Packets

Packets Available March 1, 2024

Submission Deadline April 22, 2024 at 5 p.m.

Budget Hearing – 7:00 p.m.

Meet the Candidates – 7:30 p.m.

May 7, 2024

Miller Place High School

Annual Budget Vote and Board of Trustee Election

May 21, 2024

North Country Road Middle School

6:00 a.m. to 9:00 p.m.

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

Thank you for attending this budget workshop.



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