

Miller Place Union Free School District



2021-22 Superintendent's Proposed Budget
Budget Overview Presentation - February 24, 2021

Budget Workshop Process

February 24, 2021: Board of Education Business Meeting Budget Workshop #1

- **Overview:**
 - **Expenditures**
 - **Revenues**
 - **Instructional and Non-instructional Programs**

March 10, 2021: Budget Workshop #2 – Budget Review

March 24, 2021: Board of Education Business Meeting – Budget Adoption

May 4, 2021: Budget Hearing and Meet the Board Candidates

May 18, 2021: Budget Vote, Board Trustee Election, Library Contract

Total 2021-22 Proposed Expenditure Budget

| | |
|---|---------------------|
| Proposed Superintendent's Budget | \$76,520,451 |
| Proposed Budget Increase \$ | \$ 806,556 |
| Proposed Budget Increase % | 1.07% |

2021-22 Superintendent's Proposed Budget

- **Preserves current 2020-21 academic programs (pre-COVID).**
- **Continues to maximize faculty and staff resources with efficient scheduling.**
- **Adds two secondary instructional enhancements.**
- **Sustains student support services.**
- **Presents an expenditure budget within the property tax levy cap limitation of 2.42%.**

Instructional Program Enhancements

- **New Course Offerings at MPHS:**
 - **AP Government**
 - **AP Capstone – Seminar Experience**
- ✓ **These courses would be funded through a reallocation of existing course sections and would only run if there is sufficient student enrollment.**

Elementary Class Sizes

- **Elementary class size based on current projections is as follows:**

| | | 2020-21 Current Budget | |
|--------------|----------------|---------------------------|--|
| Class | Class Sections | Average Class Size | |
| Kindergarten | 7 | 21.4 | |
| 1st Grade | 7 | 20.1 | |
| 2nd Grade | 7 | 22.4 | |
| 3rd Grade | 7 | 22.3 | |
| 4th Grade | 7 | 24.3 | |
| 5th Grade | 7 | 22.7 | |
| 6th Grade | 7 | 22.9 | |
| Totals | 49 | | |

| | | 2020-21 Current Pandemic Budget | |
|--------------|----------------|------------------------------------|--|
| 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 | 20.5 | |
| Totals | 66 | | |

| | | 2021-22 Proposed Budget | |
|--------------|----------------|----------------------------|--|
| Class | Class Sections | Average Class Size | |
| Kindergarten | 7 | 21.4 | |
| 1st Grade | 7 | 21.3 | |
| 2nd Grade | 7 | 20.3 | |
| 3rd Grade | 7 | 23.0 | |
| 4th Grade | 7 | 22.0 | |
| 5th Grade | 7 | 24.1 | |
| 6th Grade | 7 | 23.7 | |
| Totals | 49 | | |

Student Support Services

- **Sustains current District funded Support Services including school counselors, behavior counselors, student assistance counselors and psychologists.**

Co-Curricular Activities, Clubs, and Athletics

- **Sustains current District funded Co-Curricular Activities, Clubs and Athletics.**
- ✓ **The Superintendent continues to support independent athletes and combined teams to promote opportunities for our student athletes.**

Capital Projects

- **Sustains Capital Project Funding** **\$ 352,335**

General Support Services

| Description | 2021-22 \$ Change | 2021-22 % Change |
|----------------------------------|----------------------|---------------------|
| Board of Education | 0 | 0.00 |
| Chief School Administrator | 12,851 | 2.93 |
| Business Office | 16,523 | 3.21 |
| Personnel Office | 30,845 | 6.52 |
| Operations / Central Services | 39,167 | 0.85 |
| Property Insurance / BOCES Admin | 10,404 | 1.38 |
| Total General Support | 114,835 | 1.49 |

Transportation Services

Proposed Transportation Budget

\$4,225,573

- Current State Aid Reimbursement Ratio ~ 63.4%
- Current Special Education
 - Out of District 45 Students - 24 Schools - 16 Matrons
 - In District 39 Students - 4 Schools - 2 Matrons
 - Includes Required Summer School Programs
- Current Occupational Education 51 Students - 2 Locations
- Current Private & Parochial 37 Students - 7 Schools
 - Transport Students the State Minimum Limit up to 15 miles based on Miller Place UFSD voter referendum

Employee Benefits

| Description | 2021-22 \$ Change | 2021-22 % Change |
|-------------------------|----------------------|---------------------|
| Retirement System - ERS | 12,304 | 1.30 |
| Retirement System - TRS | 93,663 | 3.15 |
| FICA and Medicare | 107,921 | 4.06 |
| Workers' Compensation | 0 | 0.00 |
| Life Insurance | 0 | 0.00 |
| Unemployment Insurance | 150,000 | 300.00 |
| Disability Insurance | 0 | 0.00 |
| Health Insurance | (66,029) | (0.69) |
| Dental Insurance | 0 | 0.00 |
| Total Employee Benefits | 297,859 | 1.77 |

Retirement Systems

Proposed Retirement Budget

\$4,022,367

| Retirement System | 2020-21 Contribution Rate | 2021-22 Estimated Contribution Rate |
|-------------------|---------------------------|-------------------------------------|
| Employers (ERS) | 14.60% | 16.20% |
| Teachers (TRS) | 9.53% | 10.00% |

Health Insurance

Proposed Health Insurance Budget

\$9,543,000

| Description | 2021-22 \$ Change | 2021-22 % Change |
|--|----------------------|---------------------|
| Health Insurance | (\$66,029) | (0.69%) |
| 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 | | |

Projected Capital Project Funding

Capital Project Funding

\$352,335

Funding Analysis for Capital Projects Funds

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

- The District is undertaking a feasibility study to determine bond issue considerations that include HVAC enhancements and various building projects.

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

Debt Service

| Description | 2021-22 \$ Change | 2021-22 % Change |
|--------------------|----------------------|---------------------|
| Principal Payments | 116,007 | 4.61 |
| Interest Payments | (120,170) | (9.17) |
| Total Debt Service | (4,163) | (0.11) |

- 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)

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 it's budget.**
- **Exceeding the tax levy cap requires 60% voter approval (supermajority) for any tax growth beyond the “cap”.**

**Tax Levy Cap Analysis
2012 to 2022**

| Year | CPI | Miller Place Tax Cap Limit % | Miller Place Actual Tax Levy % |
|---------|-------|---------------------------------|-----------------------------------|
| 2012-13 | 2.00% | 2.96% | 2.96% |
| 2013-14 | 2.00% | 4.28% | 3.94% |
| 2014-15 | 1.46% | 1.51% | 1.51% |
| 2015-16 | 1.62% | 2.85% | 2.85% |
| 2016-17 | 0.12% | -0.14% | -0.14% |
| 2017-18 | 1.26% | 0.61% | 0.61% |
| 2018-19 | 2.00% | 2.80% | 2.80% |
| 2019-20 | 2.00% | 1.38% | 1.38% |
| 2020-21 | 1.81% | 1.46% | 1.46% |
| 2021-22 | 1.23% | 2.42% | 2.42% |

Tax Cap Calculation

| | | |
|--|----------|----------------------|
| Prior Year (2020-21) Tax Levy | | \$ 47,616,059 |
| + Tax Base Growth Factor (x .0015) | + | 71,424 |
| - BOCES Capital Exclusion | - | 73,444 |
| - Debt Service Less Building Aid | - | 530,670 |
| = Subtotal Prior To Applying CPI Factor | = | \$ 47,083,369 |
| + Allowable Growth (CPI) Factor(x 1.23%) | + | 579,125 |
| + BOCES Capital Exclusion (new) | + | 60,989 |
| + Debt Service Less Building Aid | + | 1,046,084 |
| + ERS Cost Exemption | + | 0 |
| + TRS Cost Exemption | + | 0 |
| Total Allowable Tax Levy for 2021-22 | = | \$ 48,769,567 |
| Total Tax Levy Increase \$ | | \$ 1,153,508 |
| Total Tax Levy % | | 2.42% |

Projected Revenue Budget

| | | |
|--|----------|----------------------|
| Tax Levy | | \$ 48,769,567 |
| + Estimated State Aid | + | 23,150,501 |
| + Tuition, Interest Income, Misc. | + | 577,000 |
| + Unemployment Reserve | + | 200,000 |
| + Workers Comp Reserve | + | 15,460 |
| + ERS Reserve Funding | + | 618,654 |
| + TRS Reserve Funding | + | 534,168 |
| + Fund Balance Applied | + | 2,655,101 |
| Total Maximum 2021-22 Budget | = | \$ 76,520,451 |
| Budget Increase \$ | | \$ 806,556 |
| Budget Increase % | | 1.07% |

Financial Indicators and State Aid %'s

| Ratio | 2018-29 | 2019-20 | 2020-21 |
|---|---------|---------|---------|
| Combined Wealth Aid Ratio (CWR) | .856 | .901 | .873 |
| Special Education Aid Ratio | .564 | .541 | .555 |
| Transportation Aid Ratio | .634 | .621 | .634 |
| Building Aid Ratio (prior to 1998 rate) | .724 | .724 | .724 |

Important Dates

Board of Education Candidate Packets

Packets Available March 15, 2021

Submission Deadline April 19, 2021 at 5 p.m.

Annual Budget Hearing and Meet the Board Candidates

May 4, 2021

Miller Place High School at 7 p.m.

Annual Budget Vote and Board Trustee Election

May 18, 2021

North Country Road Middle School

6 a.m. to 9 p.m.

Board Discussion

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

Questions & Answers

Public