

Miller Place Union Free School District



2021-22 Superintendent's Proposed Budget

Budget Overview Presentation - March 10, 2021 & March 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).**
 - **No virtual/remote learning programs**
 - **Budgeting to return to full in-school programs K-12**
- **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%.**

Enrollment History

School	9/03	9/04	9/05	9/06	9/07	9/08	9/09	9/10	9/11	9/12
AMPS	659	691	695	683	644	629	663	645	636	597
LADSBS	725	724	698	725	747	733	712	661	656	686
NCRMS	754	743	766	754	752	750	743	752	712	691
MPHS	903	946	964	993	1010	993	994	980	990	959
Out of District	53	51	53	61	55	59	55	47	50	58
Total	3,094	3,155	3,176	3,216	3,208	3,164	3,167	3,085	3,044	2,991

School	9/13	9/14	9/15	9/16	9/17	9/18	9/19	9/20	Proj. 9/21
AMPS	580	532	512	485	482	481	471	455	458
LADSBS	664	666	622	627	570	552	520	491	484
NCRMS	652	666	684	672	681	619	643	569	550
MPHS	942	931	908	881	864	871	875	876	835
Out of District	52	50	65	62	65	65	82	116	125
Total	2,890	2,845	2,791	2,727	2,662	2,588	2,591	2,507	2,452

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 Sections	Average Class Size
8	18.6
9	15.8
10	16.1
10	15.4
11	15.4
10	16.6
8	20.5
66	

2021-22 Proposed Budget	
Class Sections	Average Class Size
7	21.4
7	21.3
7	20.3
7	23.0
7	22.0
7	24.1
7	23.7
49	

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 Services	114,835	1.49

Instructional Program Services

Description	2021-22 \$ Change	2021-22 % Change
Curriculum Development, Supervision, Inservice Training	85,746	2.28
Teaching – Regular School	1,037,478	5.37
Teaching – Programs for Students with Disabilities	338,522	2.84
Occupational Education	35,802	7.46
School Library	26,776	6.29
Information Technology	(391,657)	(17.44)
Pupil Personnel Services – Guidance, Health Services, Psychological Services, Co-Curricular Activities	84,808	3.18
Pupil Personnel Services – Interscholastic Athletics	51,078	4.86
Total Instructional Program Services	1,268,553	3.03

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.**

Student Support Services

- **Sustains current District funded Support Services including school counselors, behavior counselors, student assistance counselors and psychologists.**
 - **Mental health services to provide smooth transition from COVID to non-COVID service levels.**

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.**

Transportation Services

Description	2021-22 \$ Change	2021-22 % Change
District Transportation	2,018	1.42
Contract Transportation	128,131	3.42
Transportation from BOCES	0	0.00
Total Transportation Services	130,149	3.18

Transportation Services

Transportation Services includes:

- 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

Undistributed

Description	2021-22 \$ Change	2021-22 % Change
Employee Benefits	297,859	1.77
Debt Service	(4,163)	(0.11)
Interfund Transfers	(1,000,676)	(69.68)
Total Undistributed	(706,980)	(3.20)

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

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)

Solar Energy Cost Savings Estimates for 2021-22

	Estimates	Notes
Estimated Electric Cost Savings	(170,000)	Expenses ~ \$500,000 to \$330,000
Projected Loan Payments	347,735	Principal and Interest
Projected State Aid	(249,760)	To Be Received
Net Estimated Savings	\$(72,024)	

Projected Capital Project Funding

Capital Project Funding

\$352,335

Funding Analysis

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**

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

Combined Wealth Ratio Comparison

District	2018-29	2019-20	2020-21
Rocky Point	0.705	0.720	0.714
Comsewogue	0.746	0.764	0.738
Miller Place	0.856	0.901	0.873
Mount Sinai	1.049	1.009	0.965
Shoreham-Wading River	1.116	1.180	1.159
Three Village	1.792	1.694	1.766
Port Jefferson	2.780	2.882	2.733

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.

Budget Vote, Board Trustee Election, Library Contract

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