

Superintendent's Proposed Budget for 2024-25

Budget Overview

March 13, 2024



Budget Process

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

- 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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Proposed Revenues & Expenditures

Description	2023-24 Budget	2024-25 Proposed Budget	2024-25 \$ Change	2024-25 % Change
Total Allowable Tax Levy	51,020,162	52,097,098	1,076,936	2.11%
Projected State Aid	24,691,286	25,982,297	1,291,011	5.23%
Fund Balance Applied-Bond Tax Levy	121,075	0	-121,075	-100.00%
Tuition, Interest Income, Misc.	577,000	577,000	0	0.00%
Reserves	1,300,000	1,641,237	341,237	26.25%
Fund Balance Applied	2,655,101	2,655,101	0	0.00%
Total Revenues	80,364,624	82,952,733	2,588,109	3.22%
General Support	8,268,921	8,485,754	216,833	2.62%
Instruction	43,319,498	43,867,769	548,271	1.27%
Transportation	5,236,799	5,735,037	498,238	9.51%
Community Service	50	50	0	0.00%
Undistributed	23,539,356	24,864,123	1,324,767	5.63%
Total Expenditures	80,364,624	82,952,733	2,588,109	3.22%



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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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Projected Elementary Class Size History & Projection

	2019-20		COVID 2020-21		COVID 2021-22		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	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	8	18.9	7	18.6	7	21.4
1st Grade	7	22.4	9	15.8	8	18.5	8	19.0	7	21.1	6	21.7
2nd Grade	7	22.3	10	16.1	8	17.1	7	21.9	7	21.4	7	21.1
3rd Grade	7	24.3	10	15.4	8	19.5	7	20.4	7	22.4	6	25.0
4th Grade	6	26.5	11	15.4	8	19.3	8	19.4	6	25.2	6	26.2
5th Grade	6	26.7	10	16.6	8	20.5	7	22.6	7	23.7	6	25.2
6th Grade	8	25.9	8	20.6	8	20.4	7	24.7	6	27.8	6	27.7
Totals	48		66		56		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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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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Property Tax Levy Cap History

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.

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%

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%

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

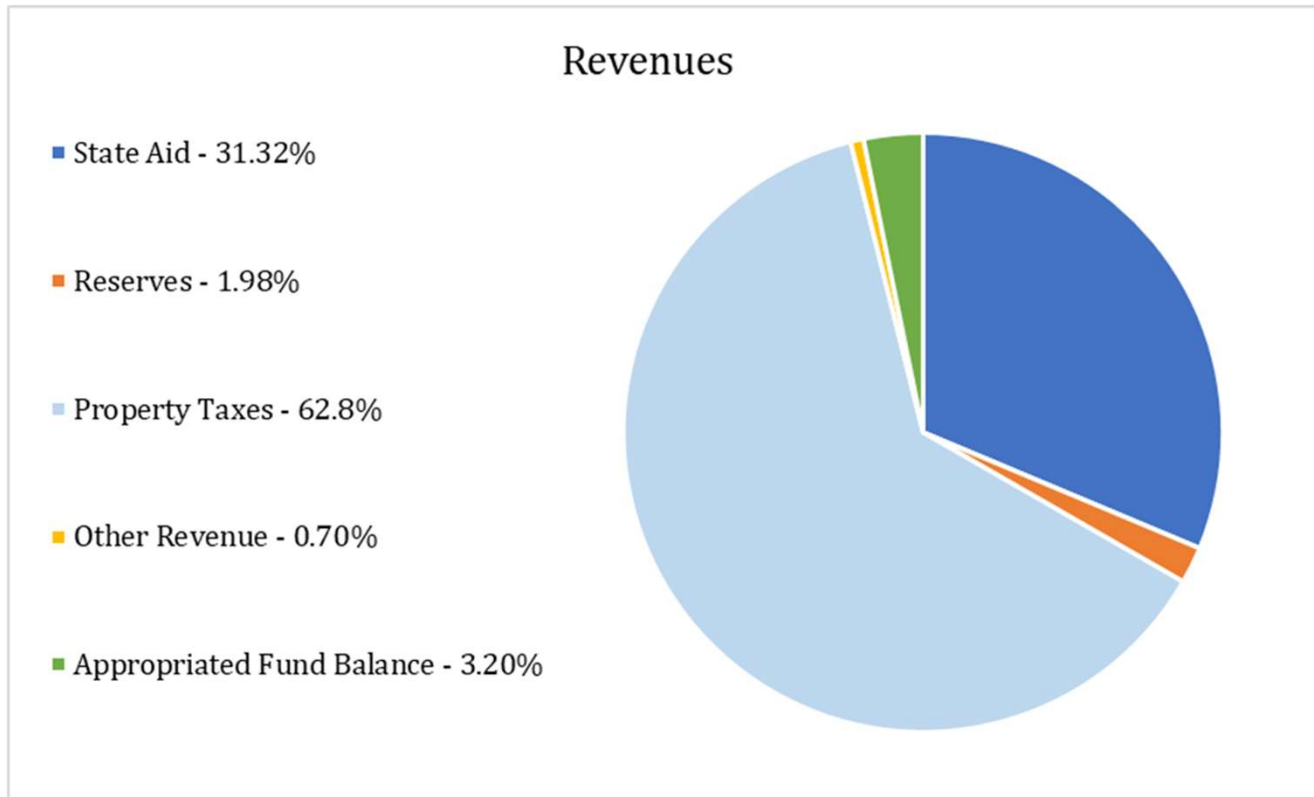
The tax levy represents the amount of money a school district needs through property taxes to balance the budget.

Presents a budget within the property tax levy cap limitation.

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Projected Revenue Budget



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Proposed Expenditures Summary

Description	2023-24 Budget	2024-25 Proposed Budget	2024-25 \$ Change	2024-25 % Change
General Support	8,268,921	8,485,754	216,833	2.62%
Instruction	43,319,498	43,867,769	548,271	1.27%
Transportation	5,236,799	5,735,037	498,238	9.51%
Community Service	50	50	0	0.00%
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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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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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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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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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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) *

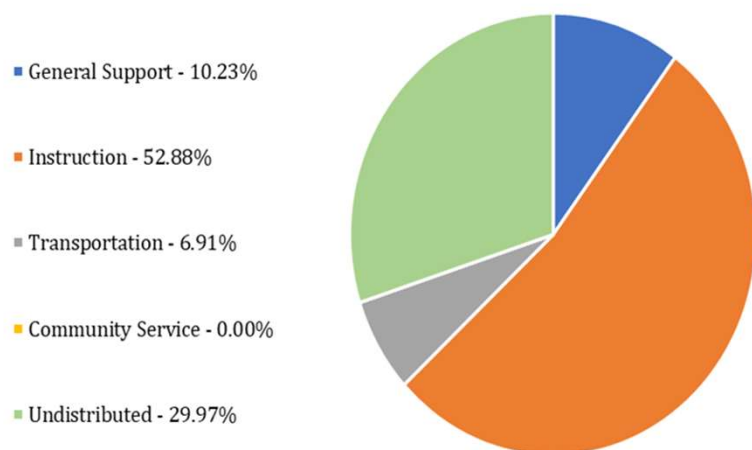
* \$5 million issued, \$25 million outstanding to be issued

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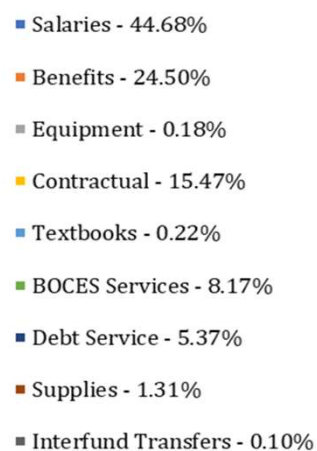


Proposed Expenditure Budget

Allocation of Appropriations



Another Perspective



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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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