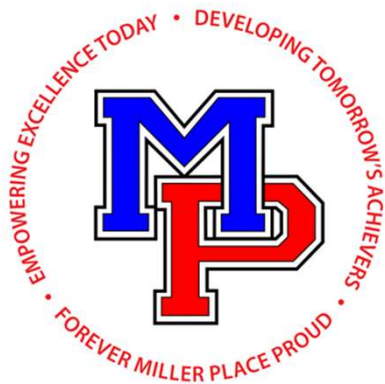


Superintendent's Proposed Budget for 2026-27



Budget Overview
March 11, 2026



Budget Process

March 11, 2026: Board of Education Meeting

- Budget Workshop - Overview of Revenues and Expenditures

March 25, 2026: Board of Education Meeting

- Budget Workshop – Budget Review and Budget Adoption

May 5, 2026: Budget Hearing and Meet the Candidates

May 19, 2026: Budget Vote, Board of Trustee Election, Library Contract



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 it's 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 2.33% for 2026-27 school year with the District levying to the tax levy limit.



Property Tax Levy Cap History

Year	Actual CPI	CPI for Cap Calculation	Miller Place Tax Cap Limit % per calculation	Miller Place Actual Tax Levy %
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%
2025-26	2.95%	2.00%	3.21%	3.21%
2026-27	2.63%	2.00%	2.33%	2.33%

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.



Tax Cap Calculation

Prior Year (2025-26) Tax Levy		\$ 53,767,762
+ Tax Base Growth Factor (x .0021)	+	53,768
- BOCES Capital Exclusion	-	81,504
- Debt Service Less Building Aid	-	1,839,075
= Subtotal prior to applying CPI factor	=	\$ 51,900,951
+ Allowable Growth Factor - CPI (x 2.00%)	+	1,038,019
+ Debt Service Less Building Aid	+	1,996,414
+ BOCES Capital Exclusion	+	84,766
+ ERS Cost Exemption	+	0
+ TRS Cost Exemption	+	0
Total Allowable Tax Levy for 2026-27	=	\$ 55,020,150
Total Tax Levy Increase \$		\$ 1,252,388
Total Tax Levy %		2.33%

Presents a budget within the property tax levy cap limitation.

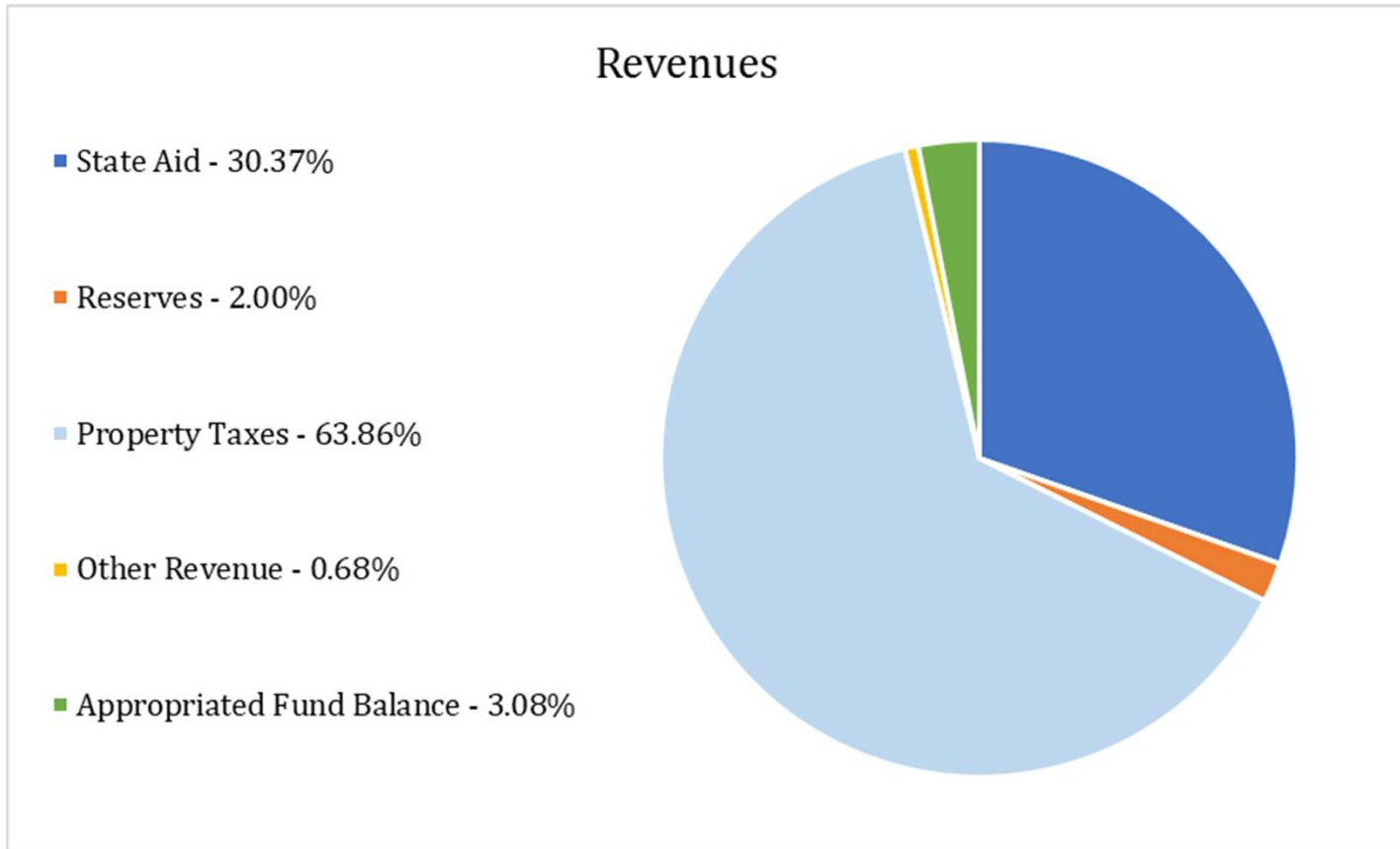


Projected Revenue Budget

Total Allowable Tax Levy		\$ 55,020,150
+ Projected State Aid	+	26,168,553
+ Tuition, Interest Income, Misc.	+	589,134
+ Unemployment Reserve	+	50,000
+ Workers Comp Reserve	+	225,000
+ ERS Reserve	+	800,000
+ TRS Reserve	+	650,000
+ Fund Balance Applied	+	2,655,101
+ Fund Balance Applied (for 2021 Bond)	+	16,607
Total Maximum 2026-27 Budget	=	\$ 86,174,545
Budget Increase \$		\$ 1,110,239
Budget Increase %		1.31%



Projected Revenue Budget



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 District is projected to receive Foundation Aid of \$16,711,612.

Overall projected state aid for 2026-27 is projected at \$26,168,553 which includes a projection for the building aid to be received as well as projection for an increase once the governor and legislative come to an agreement in April.



State Aid Ratios for Miller Place UFSD

Ratio	2023-24	2024-25	2025-26
Combined Wealth Aid Ratio (CWR)	0.874	0.910	0.956
Special Education Ratio	0.555	0.536	0.513
Transportation Aid Ratio	0.635	0.600	0.567
Building Aid Ratio	0.724	0.724	0.724

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



Combined Wealth Aid Ratio - Comparison

District	2022-23	2023-24	2024-25	2025-26
Three Village CSD	1.717	1.926	1.964	1.889
Bayport-Bluepoint UFSD	1.104	1.165	1.206	1.310
Shoreham-Wading River CSD	1.156	1.109	1.148	1.256
West Islip UFSD	1.128	1.136	1.162	1.228
Sayville UFSD	1.029	1.080	1.160	1.188
Mount Sinai UFSD	1.007	1.004	1.100	1.162
Islip UFSD	0.930	0.954	0.978	1.013
NYS Average District	1.000	1.000	1.000	1.000
Eastport-South Manor CSD	0.841	0.858	0.894	0.958
Miller Place UFSD	0.896	0.874	0.910	0.956
Rocky Point UFSD	0.714	0.706	0.710	0.801
Brookhaven-Comsewogue UFSD	0.742	0.731	0.707	0.770

>1.0 is calculated to be wealthier than the average NYS district

<1.0 is calculated to be less wealthier than the average NYS district

Miller Place is less wealthier than the average NYS school district



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	2025-26 Current Balance	2025-26 Projected Usage	2026-27 Proposed Usage	Projected Balance After Use If No Replenishment
Employee Benefits	4,276,782	-	-	4,276,782
Workers Comp	1,056,892	225,000	225,000	606,892
TRS	1,952,610	650,000	650,000	652,610
ERS	2,673,490	800,000	800,000	1,073,490
Unemployment	735,874	124,995	50,000	560,879
Insurance	389,487	-	-	389,487
Total Reserves	11,085,135	1,799,995	1,725,000	7,560,140



Total 2026-27 Proposed Expenditure Budget

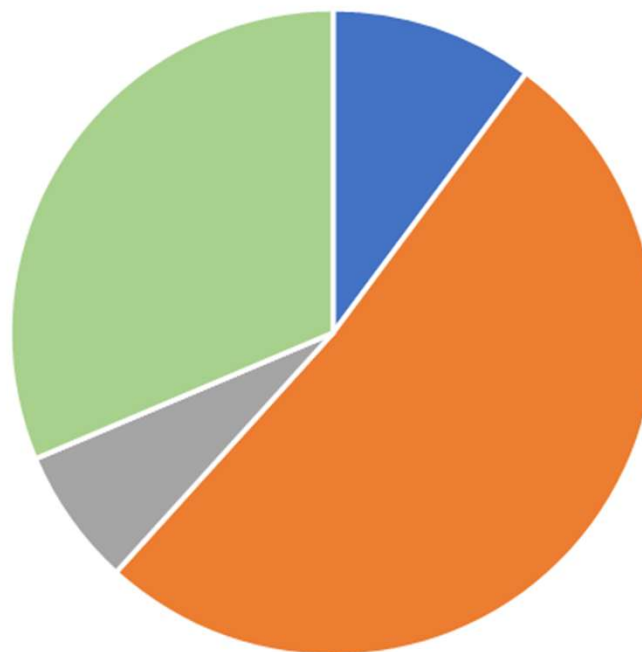
Proposed Superintendent's Budget	\$86,174,545
Proposed Budget Increase \$	\$1,110,239
Proposed Budget Increase %	1.31%



Proposed Expenditure Budget

Allocation of Appropriations

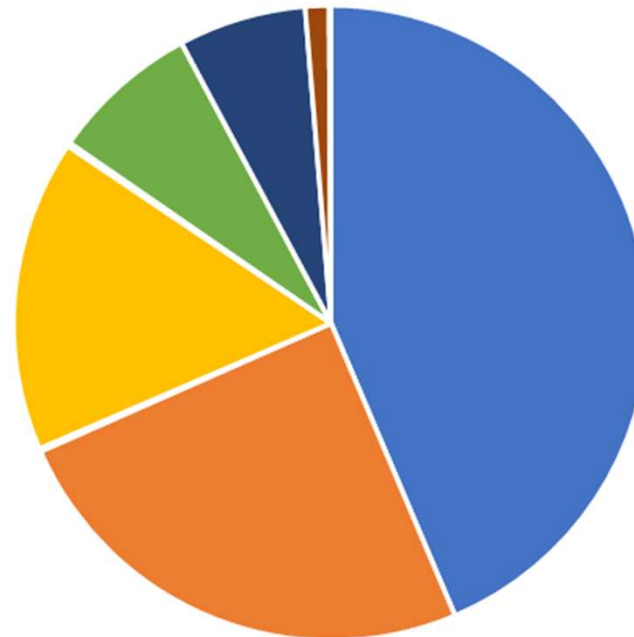
- General Support - 10.18%
- Instruction - 51.55%
- Transportation - 6.91%
- Community Service - 0.00%
- Undistributed - 31.37%



Proposed Expenditure Budget

Another Perspective

- Salaries - 43.62%
- Benefits - 24.77%
- Equipment - 0.15%
- Contractual - 15.90%
- Textbooks - 0.18%
- BOCES Services - 7.58%
- Debt Service - 6.50%
- Supplies - 1.21%
- Interfund Transfers - 0.10%



Instructional Program Services

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
Curriculum Development, Supervision, Inservice Training	3,838,347	(44,490)	-1.15%
Teaching - Regular School	18,310,575	(340,941)	-1.83%
Teaching - Programs for Students with Disabilities	14,321,115	38,999	0.27%
Occupational Education	710,855	20,705	3.00%
School Library	571,019	24,905	4.56%
Information Technology	2,324,019	(37,069)	-1.57%
Pupil Personnel Services - Guidance, Health Services, Psychological Services, Co-Curricular Activities	3,042,338	151,404	5.24%
Pupil Personnel Services - Interscholastic Athletics	1,304,187	8,750	0.68%
Total Instructional Program Services	44,422,455	(177,737)	-0.40%



Enrollment History

School	9/15	9/16	9/17	9/18	9/19	9/20
AMPS	512	485	482	481	471	455
LADSBS	622	627	570	552	520	491
NCRMS	684	672	681	619	643	569
MPHS	908	881	864	871	875	876
Out of District *	114	108	125	121	124	122
Total	2,840	2,773	2,722	2,644	2,633	2,513

School	9/21	9/22	9/23	9/24	9/25	Proj. 9/26
AMPS	459	464	443	428	431	458
LADSBS	497	476	485	479	481	455
NCRMS	566	537	540	530	504	503
MPHS	832	817	802	768	750	707
Out of District *	130	134	130	137	111	112
Total	2,484	2,428	2,400	2,342	2,277	2,235

* Out of District and Private & Parochial students



Projected Elementary Class Size History & Projection

	2024-25		2025-26		2026-27 Proposed Budget	
Class	Class Sections	Average Class Size	Class Sections	Average Class Size	Class Sections	Average Class Size
Kindergarten	6	22.3	7	21.0	6	22.7
1st Grade	6	21.3	6	23.0	6	24.5
2nd Grade	7	21.4	6	20.7	6	23.0
3rd Grade	6	24.7	6	25.7	5	24.8
4th Grade	7	23.1	6	24.5	6	25.7
5th Grade	6	24.8	7	23.0	6	24.5
6th Grade	6	26.2	6	24.2	6	26.8
Totals	44		44		41	

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



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	2023-24	2024-25	2025-26	BOCES Projected 2026-27
Number of Students	41	42	47	43

Co-Curricular Activities, Clubs, and Athletics

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



Transportation Services

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
District Transportation	195,079	2,857	1.49%
Contract Transportation	5,548,978	124,255	2.29%
Transportation from BOCES	207,000	0	0.00%
Total Transportation Services	5,951,057	127,112	2.18%

- The 2026-27 school year will be the fourth year of the five-year contract that significantly increased transportation costs.
- The district will receive approximately 56% of transportation costs back the following year in state aid reimbursement.
- Changes to existing transportation services for out of district school and mileage limitation would requires a voter referendum.



Transportation Services

Proposed Transportation Budget

\$5,951,057

- Current State Aid Reimbursement Ratio 56.7%
- Current Special Education
 - Out of District.....49 Students – 29 Schools – 13 Matrons
 - In District.....33 Students – 4 Schools – 1 Matrons
- ➡ Includes the required Summer School Programs
- Current Occupational Education.....47 Students – 2 Schools
- Current Private & Parochial.....41 Students – 7 Schools
- ➡ The District transports students the state minimum limit up to 15 miles based on the Miller Place UFSD voter referendum.



Undistributed

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
Employee Benefits	21,343,095	624,346	3.01%
Debt Service	5,600,795	320,173	6.06%
Interfund Transfers	87,000	0	0.00%
Total Undistributed	27,030,890	944,519	3.62%



Employee Benefits

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
Employees Retirement System	1,410,367	157,197	12.54%
Teachers Retirement System	2,687,587	(387,091)	-12.59%
FICA and Medicare	2,858,803	17,918	0.63%
Workers' Compensation	400,000	0	0.00%
Life Insurance	45,000	15,000	50.00%
Unemployment Insurance	50,000	(75,000)	-60.00%
Disability Insurance	30,300	0	0.00%
Health Insurance	13,731,038	886,322	6.90%
Dental Insurance	130,000	10,000	8.33%
Total Employee Benefits	21,343,095	624,346	3.01%



Retirement Systems

Proposed Retirement Budget

\$4,097,954

Retirement System	2025-26 Contribution Rate	2026-27 Estimated Contribution Rate
Employees (ERS)	16.50%	17.60%
Teachers (TRS)	9.59%	8.75%



Health Insurance

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
Health Insurance	13,731,038	886,322	6.90%
District costs include: ▪ Active Employees - Individual and Family ▪ Retired Employees - Individual and Family ▪ Medicare Reimbursements - Retirees ▪ Declinations - Active Employees ▪ Affordable Care Act - Active Employees			



Individual rates increased 8.88%
Family rates increased 8.78%
Retiree rates increases ranged from 8.04 – 24.22%



Debt Service

Description	Proposed 2026-27	2026-27 \$ Change	2026-27 % Change
Principal Payments	4,001,854	349,025	9.55%
Interest Payments	1,598,941	(28,852)	-1.77%
Total Debt Service	5,600,795	320,173	6.06%

Debt service payments for principal and interest include:

- 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) *

* \$20 million issued, \$10 million outstanding to be issued



Important Dates

Board of Education Candidate Packets are available.

Please contact the District Clerk to pickup a packet.



Submission Deadline **April 20, 2026 at 5 p.m.**

May 5, 2026

Budget Hearing – 7:00 p.m.

Meet the Candidates – 7:30 p.m.

Miller Place High School

May 19, 2026

Annual Budget Vote and Board of Trustee Election

North Country Road Middle School

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



Thank you for attending this budget workshop.

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

Please remember to vote on May 19!

