

Superintendent's Proposed Budget for 2026-27



Budget Summary
March 25, 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, and Museum Contract

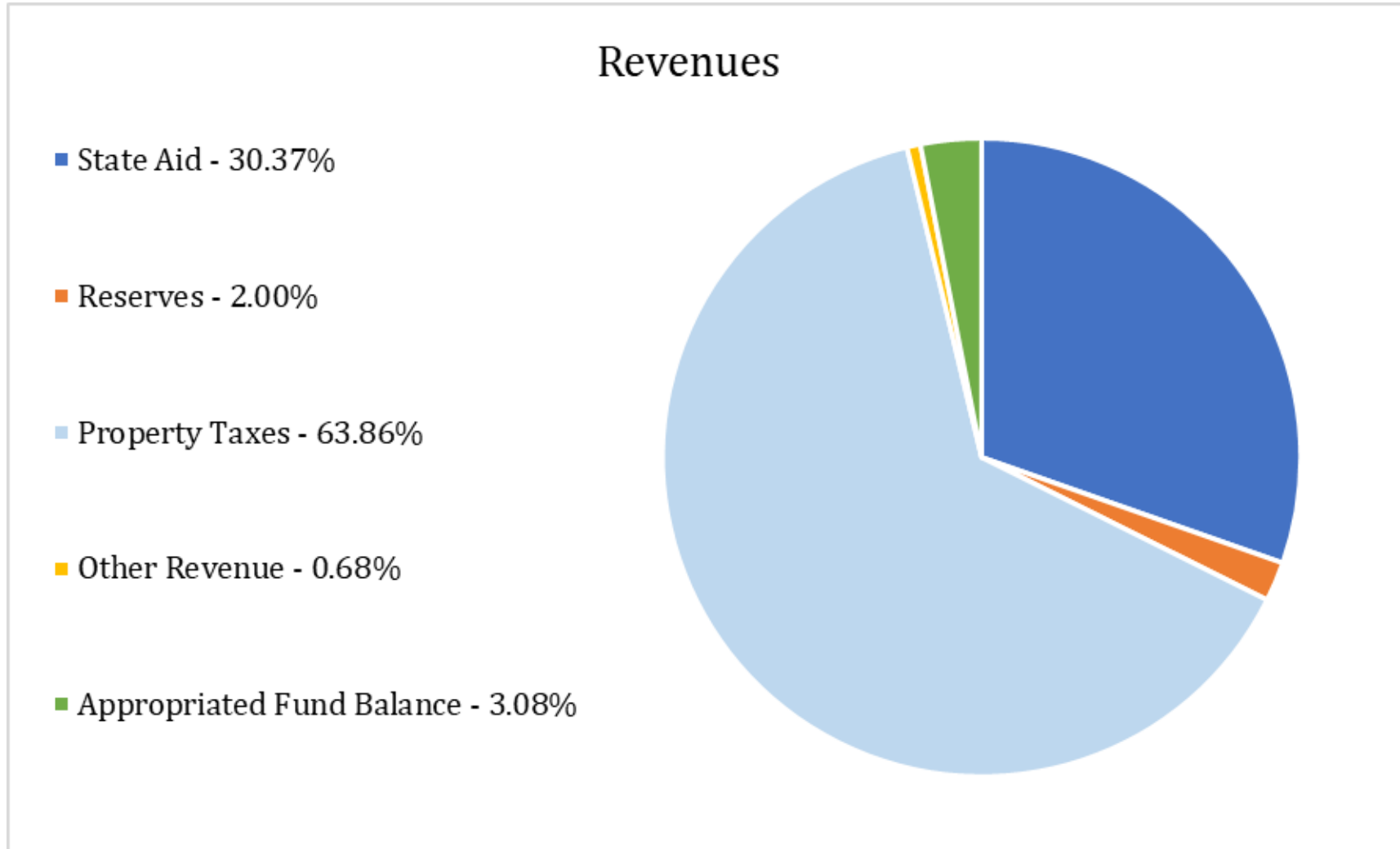


Proposed Revenue

Description	2025-26 Budget	2026-27 Proposed Budget	2026-27 \$ Change	2026-27 % Change
Total Allowable Tax Levy	53,767,762	55,020,150	1,252,388	2.33%
Projected State Aid	25,720,469	26,168,553	448,084	1.74%
Tuition, Interest Income, Misc.	577,000	589,134	12,134	2.10%
Reserves	1,799,995	1,725,000	-74,995	-4.17%
Fund Balance Applied	2,655,101	2,655,101	0	0.00%
Fund Balance Applied-for 2021 Bond	543,979	16,607	-527,372	100.00%
Total Revenues	85,064,306	86,174,545	1,110,239	1.31%



Projected Revenue Budget



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



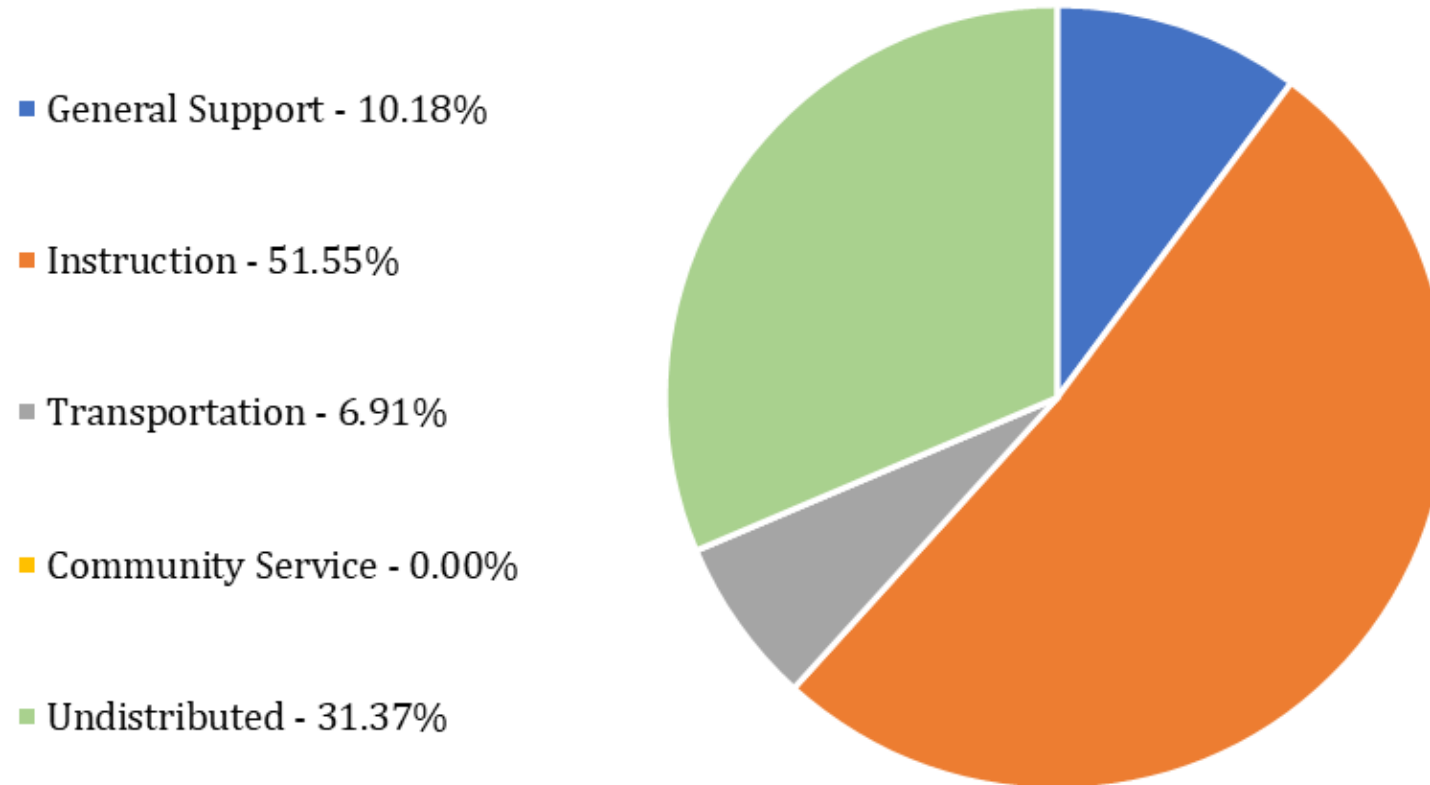
Proposed Expenditure Budget

Description	2025-26 Budget	2026-27 Proposed Budget	2026-27 \$ Change	2026-27 % Change
General Support	8,548,748	8,770,093	221,345	2.59%
Instruction	44,605,192	44,422,455	-182,737	-0.41%
Transportation	5,823,945	5,951,057	127,112	2.18%
Community Service	50	50	0	0.00%
Undistributed	26,086,371	27,030,890	944,519	3.62%
Total Expenditures	85,064,306	86,174,545	1,110,239	1.31%



Proposed Expenditure Budget

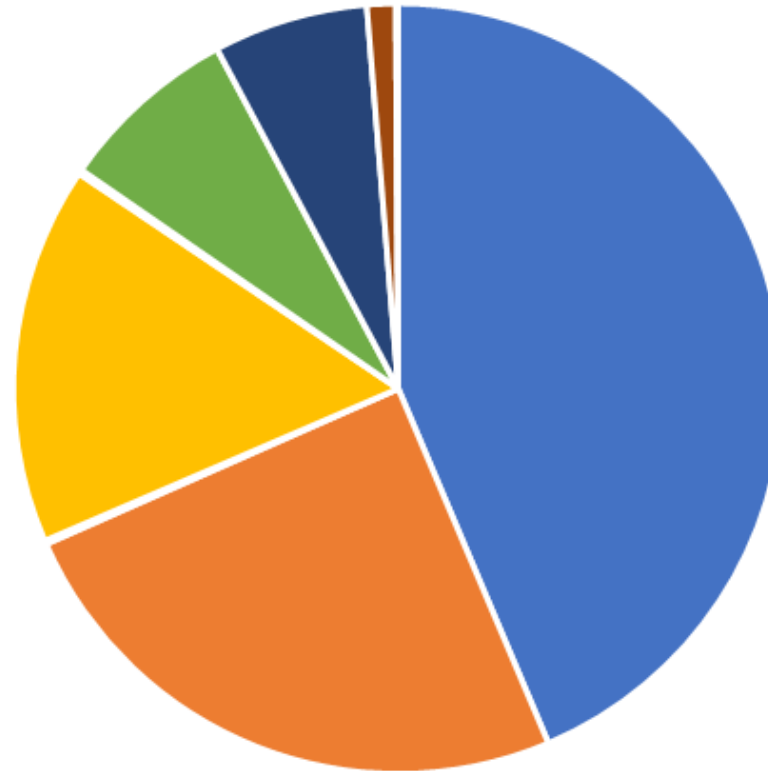
Allocation of Appropriations



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%



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 require a 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%



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



Proposed Revenues & Expenditures

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New Proposition - Museum Services

The Miller Place–Mount Sinai Historical Society and Museum has asked Miller Place School District to add a proposition to the annual vote.

- The proposition is seeking voters to approve \$130,837 for the 2026–2027 year and each year thereafter.
- The funding sought would help:
 - Ongoing preservation and operation of the 1720 William Miller House Museum.
 - Start the restoration and transformation of the 1810 Daniel Hawkins House into the Miller Place-Mount Sinai Archive and Research Center.
- This will appear as a separate ballot proposition and tax levy.
- This proposal would be separate from the school district's annual budget.



New Proposition - Museum Services

Museum Resolution Language:

“Shall the Board of Education of the Miller Place Union Free School District, Suffolk County, New York, be authorized to raise and expend \$130,837.00 for the Miller Place School District to support museum operations, maintenance, development, and expansion, including the building of the Daniel Hawkins Archive and Research Center, of the Miller Place-Mount Sinai Historical Society and Museum for the 2026 – 2027 fiscal year and each year thereafter, as a separate and independent proposition that does not divert funds from the school district’s annual budget or reduce funding for existing school programs, and to levy the necessary tax therefore.”



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, Board of Trustee Election, Library Contract, Museum Proposal

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!

