



**NORTH MERRICK**  
UNION FREE SCHOOL DISTRICT  
— *Nurturing young Minds* —

# North Merrick Union Free School District Budget Advisory Committee

## Meeting #1

## Budget Development Process

## Review Tax Cap

## January 31, 2023

# BUDGET DEVELOPMENT PROCESS

- Board of Education, Superintendent, and Central Office Administration reviews impact of new laws and regulations (Federal and State).
- District receives Governor's proposal for state aid.
- Assistant Superintendent for Business calculates the tax cap limit.
- Principals, in consultation with staff, identify programmatic needs and develop draft building budgets.
- Central Office Administration identifies programming, staffing, and facility needs.
- Draft budget reflects needs and priorities of the District.
- Draft budget reflects costs that are known or projected based upon current information

# BUDGET DEVELOPMENT PROCESS- CONTINUED

- Administrators review their draft budgets with the Superintendent and Assistant Superintendent for Business.
- Central Office Administration develops composite draft budget for review by BOE.
- BOE, Superintendent, and Central Office Administration review draft budget with Budget Committee.
- BOE considers suggestions and determines the proposed budget for voter approval.

# BUDGET DEVELOPMENT PROCESS- CONTINUED

**Draft budget addresses the needs of the District in order that we may afford our children the best delivery of curriculum and instruction in a fiscally responsible manner.**

# IMPACT ON EXPENDITURES

- Instructional Program
- Enrollment
- Buildings and Grounds
- State and Local Mandates
- Auditing and Legal Services
- Insurances
- Covid-19
- Employee Benefits

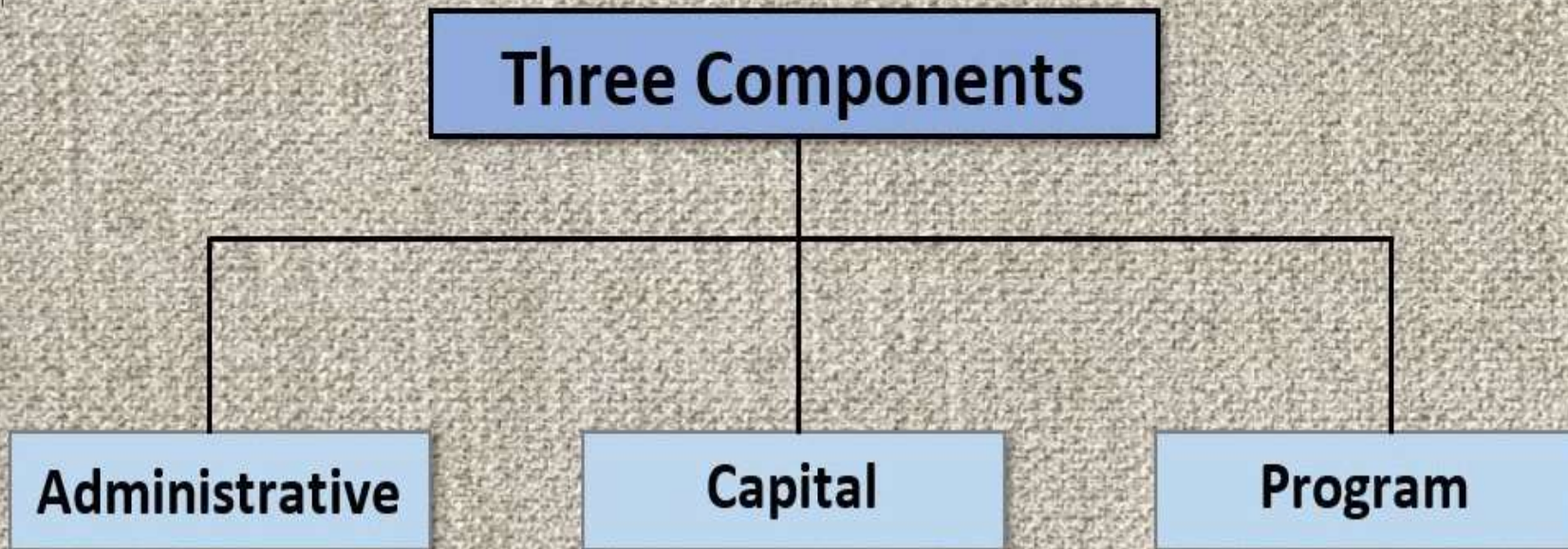
# UNFUNDED AND UNDER-FUNDED MANDATES

- Implementation of state mandated learning standards
- Special Education services/placements
- English Language Learner instruction and support services
- Academic Intervention Services (AIS) and Response to Intervention (RtI)
- Dignity for All Students Act (DASA)
- Auditing services
- Annual Professional Performance Review (APPR)
- School Safety Plan, Project SAVE, AED's, OSHA compliance, security staff increase

and many, many more.....

# NEW YORK STATE FORMAT

## General Fund Appropriation Budget



# ADMINISTRATIVE COMPONENT

- Board of Education
- Central Office Administration and Administrators
- Finance
- Legal services
- BOCES administrative fees
- Insurance
- Professional and curriculum development
- Benefits



# PROGRAM COMPONENT

- Curricular and instructional expenses
- Instructional technology
- Pupil Personnel Services (PPS)
- Co-curricular activities
- Pupil transportation
- Benefits

# CAPITAL COMPONENT

- Operation of plant
- Maintenance of plant
- Custodial services
- Equipment
- Benefits
- Debt service



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# 2023-2024 BUDGET INFORMATION

## 2023-2024 Budgetary Goals

- Keep tax levy within the tax cap, while still maintaining quality programs, appropriate staffing levels, and meeting State and Federal mandates.
- Provide services that meet the needs of all students.
- Educate and inform the public and staff about the budget and involve them in the budget development process.
- Maintain safe and secure schools.

## 2023-2024 Budgetary Goals

- Continue to strengthen curriculum development & instructional programs.
- Provide appropriate technology for students and staff.
- Maintain and enhance facilities.
- Continue to access and petition outside sources of revenue.

# 2023-2024 BUDGET UNKNOWNNS

- Final State Aid allocations
- Validation of Maximum Tax Cap increase
- Unknown future LIPA PILOTS
- Final student enrollment
- Classified students' needs
- English Language Learner (ELL) needs
- Unknown insurance participation increases

# 2023-2024 Projected Revenue

**1- PROPERTY TAXES**

**2- PILOTS (LIPA)**

**3- STATE AID**

**4- OTHER REVENUE**

**5- RESERVES/FUND BALANCE**

# CALCULATION OF TAX LEVY MAXIMUM INCREASE

<b>Max Tax Levy</b>		
Tax Levy 2022-23		\$24,858,449
<b>Tax base growth factor -</b>	<b>x</b>	<b>1.00600</b>
		\$25,007,600
PILOT - per schedule	+	\$274,277
		\$25,281,877
Prior year exemptions (capital levy)	-	(\$405,897)
Adjusted Prior Year Levy		\$24,875,980
Allowable Growth Factor (2.00%)	+	\$497,519
Total		\$25,373,499
PILOT for coming year	-	(\$275,728)
TAX LEVY LIMIT		\$25,097,771
Current year exemptions	+	\$439,476
Max Tax Levy 2023-2024		\$25,537,247
<b>Max Levy Increase</b>		<b>\$678,798</b>
<b>Percentage change</b>		<b>2.73%</b>



## 2023-2024 CAPITAL EXCLUSIONS

- Add Capital Exclusions of \$1,514,721
  - Bond Principal Payment \$860,000
  - Bond Interest Payment \$321,750
  - 22-23 Transfer To Capital \$300,000
  - BOCES Capital Payment \$32,971\*
  
- Subtract Aid of **\$1,075,245**
  - Building Aid \$1,058,867\*
  - BOCES Building Aid \$16,378\*

Total 2023-2024 Capital Exclusions:

\$439,476

\*Projected, Waiting on Final State Numbers

# TAX LEVY MAXIMUM INCREASE

**2023-2024  
Maximum  
Allowable  
Tax Levy**

**\$25,537,247**

**Corresponding  
Dollar  
Increase**

**\$678,798**

**Levy-to-  
Levy %  
Increase**

**2.73%**



## 2023-2024 BUDGET DEVELOPMENT CALENDAR

Tuesday, January 31, 2023	6:00 pm - Budget Advisory Meeting #1: Introduction and Revenue
Tuesday, February 7, 2023	1:30 pm - Follow up Budget Meeting #2: Introduction and Revenue in the Board of Education Conference Room (for Committee members that can not make evening meetings)
Monday, February 13, 2023	6:00 pm - Budget Advisory Meeting #3: Capital and Administrative
Monday, February 13, 2023	7:00 pm - Monthly Board Meeting.
Tuesday, February 28, 2023	1:30 pm - Follow up Budget Meeting #4: in the Board of Education Conference Room (for Committee members that can not make evening meetings)
Wednesday, March 1, 2023	Property Tax Levy Cap information submitted to the Office of the State Comptroller.
Tuesday, March 14, 2023	6:00 pm –Budget Advisory Meeting #5: Program
Tuesday, March 14, 2023	7:00 pm – Monthly Board Meeting.
Tuesday, March 28, 2023	1:30 pm - Follow up Budget Meeting #6 in the Board of Education Conference Room (for Committee that can not make evening meetings)
Tuesday, April 4, 2023	7:00 pm –Monthly Board Meeting/Anticipated Budget Adoption
Wednesday, April 12, 2023	Submission of Property Tax Report Card on SED State Website.
Tuesday, April 25, 2023	BOE Meeting: BOCES Special Budget Vote (Time TBD).
Tuesday, May 9, 2023	7:00 pm – Monthly Board Meeting /Budget Hearing.
Tuesday, May 16, 2023	Budget Vote and Trustee Election - 6:30am to 9:00pm.
Tuesday, June 20, 2023	State-wide Budget Revote (if necessary) - 6:30am to 9:00pm.