



NORTH MERRICK
UNION FREE SCHOOL DISTRICT
— Nurturing Young Minds —

North Merrick UFSD
2023-2024
Budget Adoption
April 4, 2023

2023-2024 Tax Levy Information

Maximum Allowable Tax Levy:

2.44% or \$607,429

District Proposed Tax Levy increase:

2.44% or \$607,429

Requires a 50% + 1 vote

Stays under NYS tax cap formula

Revenue Sources

| DESCRIPTION | 2022-23 BUDGET REVENUES | 2023-24 ESTIMATED REVENUES | \$ DIFFERENCE | % DIFFERENCE |
|---|-------------------------|----------------------------|--------------------|--------------|
| REAL PROPERTY TAXES | \$24,858,449 | \$25,465,878 | \$607,429 | 2.44% |
| PILOTS | \$274,277 | \$281,454 | \$7,177 | 2.62% |
| INTEREST & PENALTIES ON PROPERTY TAX | \$2,000 | \$2,000 | \$0 | 0.00% |
| TUITION - OTHER DISTRICTS | \$72,000 | \$144,000 | \$72,000 | 100.00% |
| HEALTH SERVICES - OTHER DISTRICTS | \$133,000 | \$100,000 | (\$33,000) | -24.81% |
| RENTAL REAL PROPERTY | \$65,000 | \$65,000 | \$0 | 0.00% |
| GIFTS AND DONATIONS | \$5,000 | \$0 | (\$5,000) | -100.00% |
| OTHER UNCLASSIFIED REVENUE | \$25,000 | \$20,000 | (\$5,000) | -20.00% |
| STATE AID - | \$9,547,374 | \$11,995,475 | \$2,448,101 | 25.64% |
| MEDICAID REVENUE | \$2,000 | \$2,000 | \$0 | 0.00% |
| SUBTOTAL - REVENUE & STATE AID | \$34,984,100 | \$38,075,807 | \$3,091,707 | 8.84% |

Revenue Sources

| DESCRIPTION | 2022-23 BUDGET REVENUES | 2023-24 ESTIMATED REVENUES | \$ DIFFERENCE | % DIFFERENCE |
|---------------------------|-------------------------|----------------------------|--------------------|--------------|
| RESERVES | | | | |
| Unemployment Reserve | \$40,000 | \$2,000 | (\$38,000) | -95.00% |
| TRS Reserve | \$200,000 | \$200,000 | \$0 | 0.00% |
| ERS Reserve | \$500,000 | \$512,000 | \$12,000 | 2.40% |
| | | | | |
| APPROPRIATED FUND BALANCE | \$295,948 | \$96,090 | (\$199,858) | -67.53% |
| | | | | |
| TOTAL REVENUES | \$36,020,048 | \$38,885,897 | \$2,865,849 | 7.96% |

Three Part Budget Analysis

Administrative Budget

Expenses for Board of Education, Administration, Financial, Auditing, Legal, Insurance, Personnel, Registrar, Records Management, Supervision, and Conferences.

The 2023/24 Administrative Budget is
\$4,987,001 and 12.82% of the overall budget.

Three Part Budget Analysis

Program Budget

Expenses for Instruction, Psychological Services, Health Services, Guidance, Co-Curricular Activities, Athletics, Transportation, Community Service, and Transfer to Special Aid.

The 2023/24 Program Budget is
\$28,696,070 and 73.80% of the overall budget.

Three Part Budget Analysis

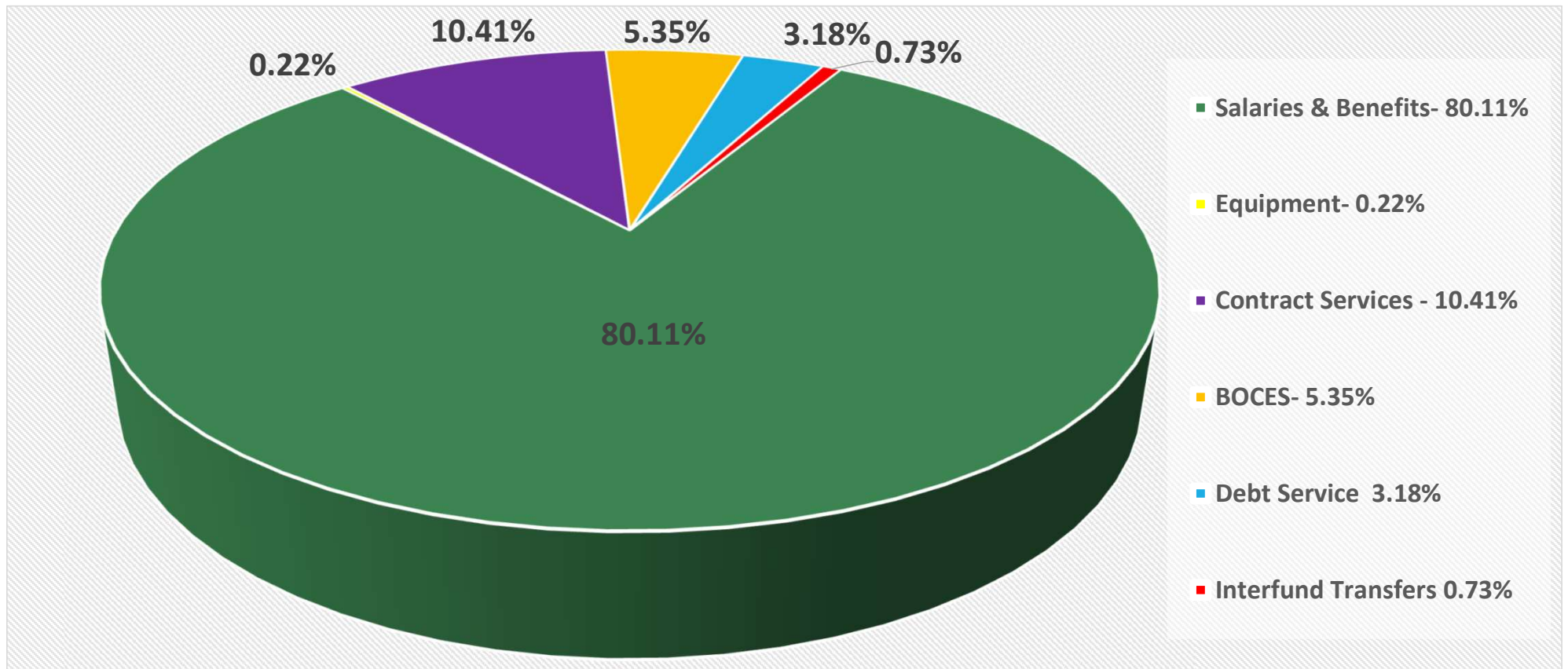
Capital Budget

Expenses related to the Operation, Maintenance and Repair of Facilities, Cost of Construction, Utilities, Judgement and Claims, School Bus Purchases, and Debt Service.

The 2023/24 Capital Budget is
\$5,202,826* and 13.38% of the overall budget.

*Includes the transfer to capital of \$235,000 the continued installation of air conditioners and electrical in classrooms, replace fence and gates around the front playground at OMR Remove and replace classroom floors in two rooms at Camp and installation of chimney cap on HD Fayette boiler stack

2023/24 Budget Breakdown Analysis



2023-2024 Budget Summary

Budget Increase

7.96%

or

\$2,865,849

Contingency Budget

What happens if the budget is not approved by the voters?

The District may do one of the following:

- resubmit the defeated budget to the voters; or
- submit a revised budget to the voters; or
- adopt a contingent budget.

Contingency Budget

If the revised/second proposed budget is not approved by the voters, then the North Merrick UFSD will be forced to adopt a contingency budget that levies a tax no greater than the prior year's levy.

This would represent a 0% increase in tax levy.

Contingency Budget

Minimal Required Reductions:

-\$607,429

Contingency Budget

Under a contingency budget cap, New York State law requires that non-contingency items be removed from the budget.

These losses for the school and community could include:

- Capital fund projects (non-debt service projects)
- Non-instructional equipment
- Maintenance projects
- Supplies
- Elimination of pro-bono/reduced fees for any use of facilities by all community groups
- Elimination of identified professional development activities

Contingency Budget

Additional contingency reductions and/or eliminations:

- Elimination of non-required subjects and classes
- Elimination of non-mandated support services
- Elimination of extra-curricular activities
- Elimination of non-mandated pupil personnel services
- Elimination of remedial summer programs
- Staff reductions
- Class size increases

North Merrick UFSD Board **Approved Property Exemptions**

- Property Exemptions for Volunteer Firefighter & Ambulance Workers
- Property Exemption for Senior Citizens
- Property Exemption for Persons with Disabilities & Limited Income
- Cold War Veterans Property Tax Exemption
- Alternative Veterans Exemption

You can find more information and a copy of the applications at:

<https://www.nassaucountyny.gov/3575/Exemption-Forms>