



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 30, 2024

2024-25 Budget Development Mission

Draft budget to address 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.

2024-2025 Budgetary Goals

- Continue to strengthen curriculum development & instructional programs.
- Address the increasing need for student support services.
- Provide appropriate technology for students and staff.
- Maintain and enhance facilities.
- Continue to access and petition outside sources of revenue.

2024-2025 Budget Unknowns

- Final State Aid allocations
- Validation of Maximum Tax Cap increase
- Final student enrollment
- Classified students' needs
- English Language Learner (ELL) needs
- Unknown insurance participation and premium increases
- Final transportation numbers

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.

Impact On Expenditures

- Instructional program
- Enrollment
- Buildings and Grounds
- Transportation needs
- State and local mandates
- Auditing and legal services
- Insurance
- Employee benefits

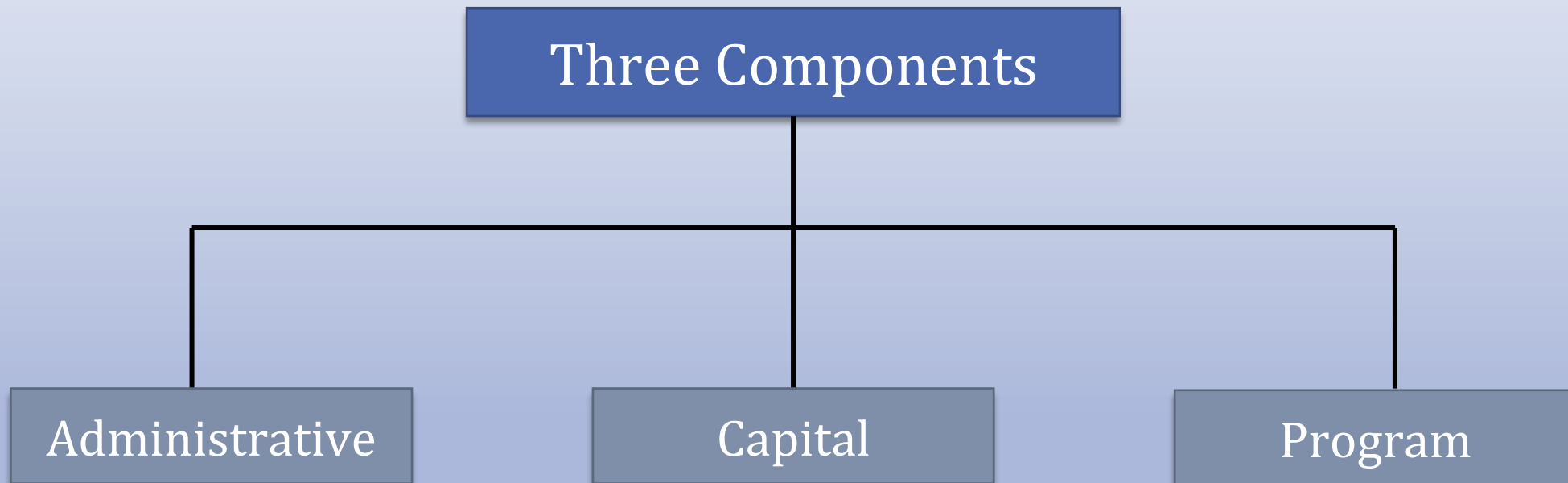
Unfunded and Under-Funded Mandates

- Implementation of state mandated learning standards
- Special Education services/placements
- English Language Learner support services
- Academic Intervention Services (AIS) and Response to Intervention (RtI)
- Auditing services
- Safety and security

and many, many more.....

New York State Format

General Fund Appropriation Budget



Administrative Component

- Board of Education
- Central Office Administration
- 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



NORTH MERRICK
UNION FREE SCHOOL DISTRICT
— Nurturing Young Minds —

2024-2025 Budget Information

2024-2025 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.

2024-2025 Projected Revenue

1 – Property Taxes

2 – PILOTS (LIPA)

3 – State Aid

4 – Reserves and Fund Balance

5 – Other Revenue

Calculation Of Tax Levy Maximum Increase

Tax Levy 2023-24		\$25,465,878
Tax base growth factor -	x	1.0063
		\$25,626,313
PILOT - per schedule	+	\$281,454
		\$25,907,767
Prior year exemptions (capital levy)	-	(\$373,833)
Adjusted Prior Year Levy		\$25,533,934
Allowable Growth Factor (2.00%)	+	\$510,679
Total		\$26,044,613
PILOT for coming year	-	(\$280,765)
TAX LEVY LIMIT		\$25,763,848
Current year exemptions	+	\$377,050
Max Tax Levy 2024-2025		\$26,140,898
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Max Levy Increase		\$675,020
Percentage change		2.65%

2024-2025 Capital Exclusions

- Add Capital Exclusions of **\$1,470,741**
 - Bond Payment \$1,185,950
 - 2024-2025 Transfer To Capital \$250,000
 - BOCES Capital Payment \$34,791*
- Subtract Aid of **\$1,093,691**
 - Building Aid \$1,074,850*
 - BOCES Building Aid \$18,841*

Total 2024-2025 Capital Exclusions:

\$377,050

*Pending final State numbers

2024-2025 Tax Levy Maximum Increase

Maximum Allowable Tax Levy	Corresponding Dollar Increase	Levy-to-Levy % Increase
\$26,140,898	\$675,020	2.65%

2024-2025 Budget Development Calendar

<u>Date</u>	<u>Time</u>	<u>Purpose</u>
Tuesday, January 30, 2024	6:00 PM	Budget Advisory Meeting #1: Introduction and Revenue
Tuesday, February 6, 2024	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)
Tuesday, February 13, 2024	6:00 PM	Budget Advisory Meeting #3: Capital and Administrative
Tuesday, February 27, 2024	1:30 PM	Follow up Budget Meeting #4: Capital and Administrative in the Board of Education Conference Room (for Committee members that can not make evening meetings)
Tuesday, March 12, 2024	6:00 PM	Budget Advisory Meeting #5: Program
Tuesday, March 26, 2024	1:30 PM	Follow up Budget Meeting #6: Program in the Board of Education Conference Room (for Committee members that can not make evening meetings)
Monday, April 8, 2024	7:00 PM	Monthly Board Meeting/Anticipated Budget Adoption-Presentation and adoption of final 2024/25 proposed budget by Board of Education and Board motion to accept Property Tax Report Card
Tuesday, May 14, 2024	7:00 PM	Monthly Board Meeting /Budget Hearing
Tuesday, May 21, 2024	6:30 AM to 9:00 PM	Budget Vote and Trustee Election