



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

**North Merrick UFSD**  
**2024-2025**  
**Budget Adoption**  
**April 8, 2024**

## **2024-2025 Tax Levy Information**

**Maximum Allowable Tax Levy:**

**2.67% or \$679,147**

**District Proposed Tax Levy increase:**

**2.67% or \$679,147**

**Requires a 50% + 1 vote**

**Stays under NYS tax cap formula**

# Revenue Sources

DESCRIPTION	2023-24 BUDGET REVENUES	2024-25 ESTIMATED REVENUES	\$ DIFFERENCE	% DIFFERENCE
REAL PROPERTY TAXES	\$25,465,878	\$26,145,025	\$679,147	2.67%
PILOTS	\$281,454	\$280,765	(\$689)	-0.24%
INTEREST & PENALTIES ON PROPERTY TAX	\$2,000	\$20,000	\$18,000	900.00%
TUITION - OTHER DISTRICTS	\$144,000	\$546,000	\$402,000	279.17%
HEALTH SERVICES - OTHER DISTRICTS	\$100,000	\$100,000	\$0	0.00%
RENTAL REAL PROPERTY	\$65,000	\$70,000	\$5,000	7.69%
OTHER UNCLASSIFIED REVENUE	\$20,000	\$117,000	\$97,000	485.00%
STATE AID -	\$11,995,475	\$12,973,824	\$978,349	8.16%
MEDICAID REVENUE	\$2,000	\$25,000	\$23,000	1150.00%
<b>SUBTOTAL - REVENUE &amp; STATE AID</b>	<b>\$38,075,807</b>	<b>\$40,277,614</b>	<b>\$2,201,807</b>	<b>5.78%</b>

# Revenue Sources

DESCRIPTION	2023-24 BUDGET REVENUES	2024-25 ESTIMATED REVENUES	\$ DIFFERENCE	% DIFFERENCE
<b>RESERVES</b>				
Unemployment Reserve	\$2,000	\$2,000	\$0	0.00%
TRS Reserve	\$200,000	\$200,000	\$0	0.00%
ERS Reserve	\$512,000	\$632,000	\$120,000	23.44%
APPROPRIATED FUND BALANCE	\$96,090	\$80,000	(\$16,090)	-16.74%
<b>TOTAL REVENUES</b>	<b>\$38,885,897</b>	<b>\$41,191,614</b>	<b>\$2,305,717</b>	<b>5.93%</b>

# Three Part Budget Analysis

## Administrative Budget

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

The 2024-2025 Administrative Budget is \$5,145,958 and 12.49% 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 2024-2025 Program Budget is  
\$30,597,964\* and 74.28% of the overall budget.

\* The line item for transportation in the 2024-2025 budget includes the first year of a three year agreement with the school district's transportation contractor. Approval of the budget by the voters will constitute approval of this three-year agreement.

# Three Part Budget Analysis

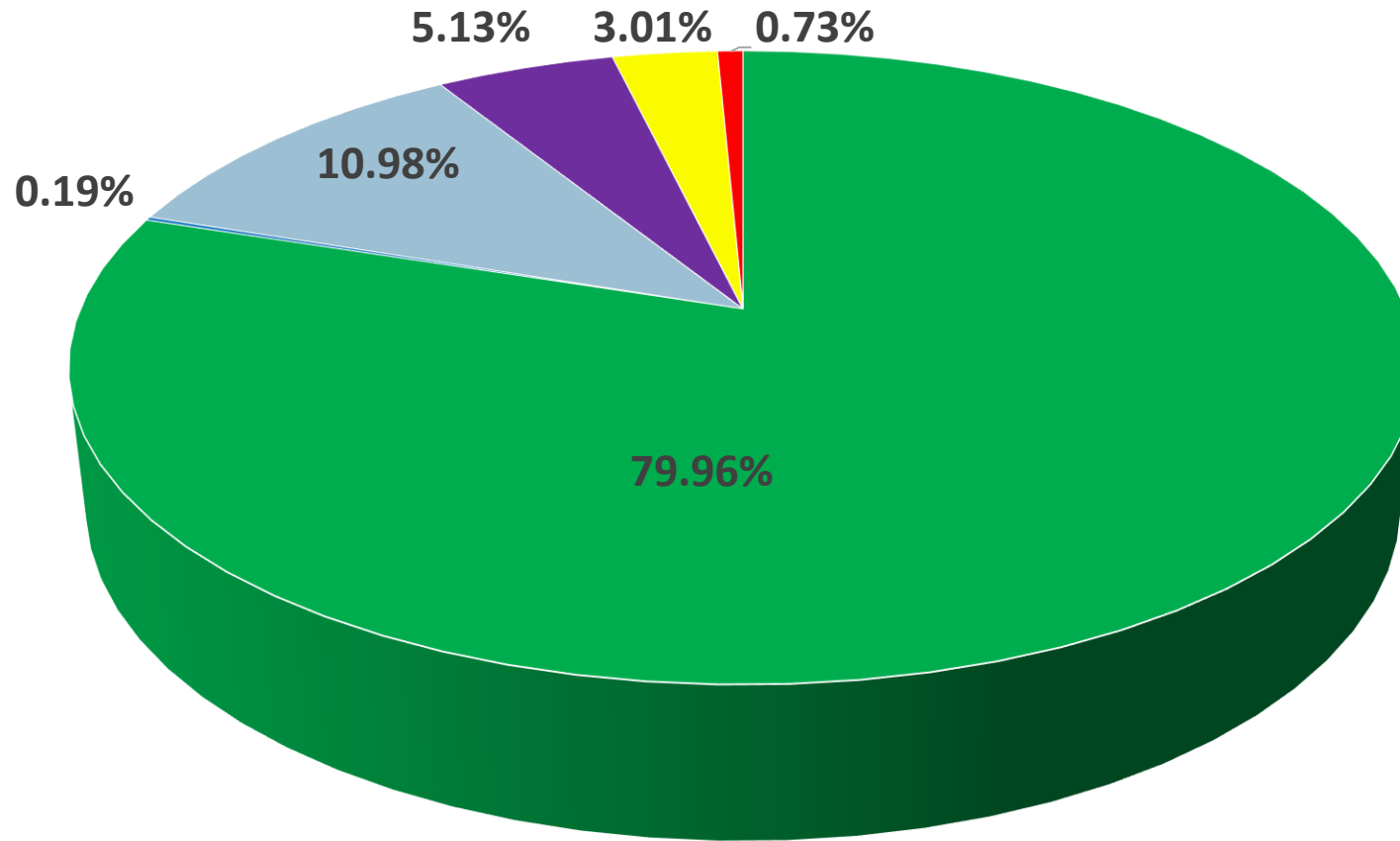
## Capital Budget

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

The 2024-2025 Capital Budget is  
\$5,447,692\* and 13.23% of the overall budget.

\* Includes the transfer to capital of \$250,000 for the continued LED lighting upgrades district-wide, continued security upgrades district-wide, installation of air conditioner in the H.D. Fayette gymnasium, continued playground replacements and upgrades district-wide, removal and replacement of classroom floors, replacement of unsupported fuel oil tank monitoring systems, and upgrade PA/intercoms/communications district-wide

# 2024-2025 Budget Breakdown Analysis



■ Salaries & Benefits 79.96%  
■ BOCES 5.13%

■ Equipment 0.19%  
■ Debt Service 3.01%

■ Contract Services 10.98%  
■ Interfund Transfers 0.73%



# 2024-2025 Budget Summary

**Budget Increase**

**5.93%**

**or**

**\$2,305,717**

# May 2024 Propositions

**Prop #1: 2024-25 Budget/Tax Levy**

**Prop #2: Capital Reserve Fund Expenditure**

# **Prop #2: Capital Reserve Fund Expenditure**

**This expenditure will be at NO ADDITIONAL COST to taxpayers**

**Proposition to authorize the expenditure of \$105,000  
for partial replacement of the roof at Camp Avenue School**

# 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:*

**-\$679,147**

## 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>