



NORTH MERRICK
UNION FREE SCHOOL DISTRICT
—Nurturing Young Minds—

Budget Advisory Committee Meeting #2

2025-2026 Budget Development

February 11, 2025

Tonight's Agenda

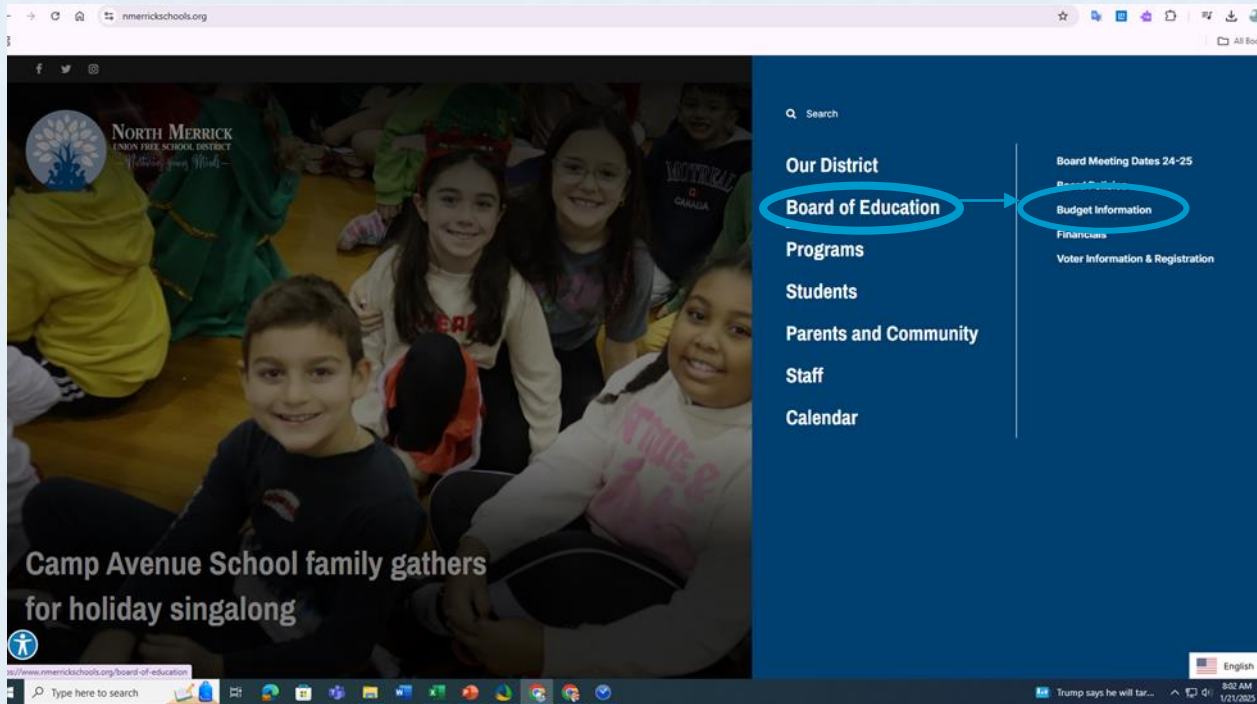
- 2025-2026 Budget Development Timeline
- Previous Budget Presentations & Related Information
- Budget Design Principles
- Review of Administrative & Capital Components
- Proposition to Create Capital Reserve
- Updated Tax Levy Limit Calculation



2025-2026 Budget Development Timeline

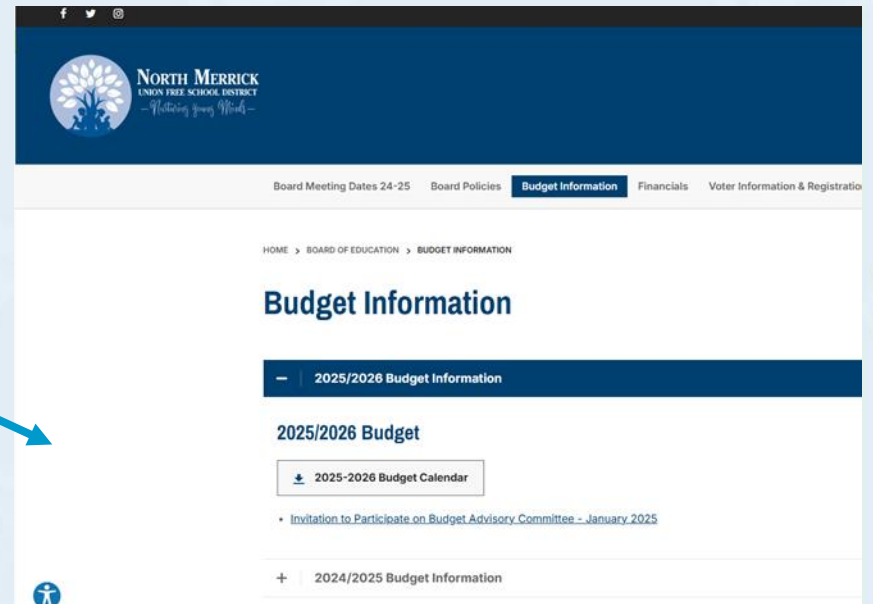
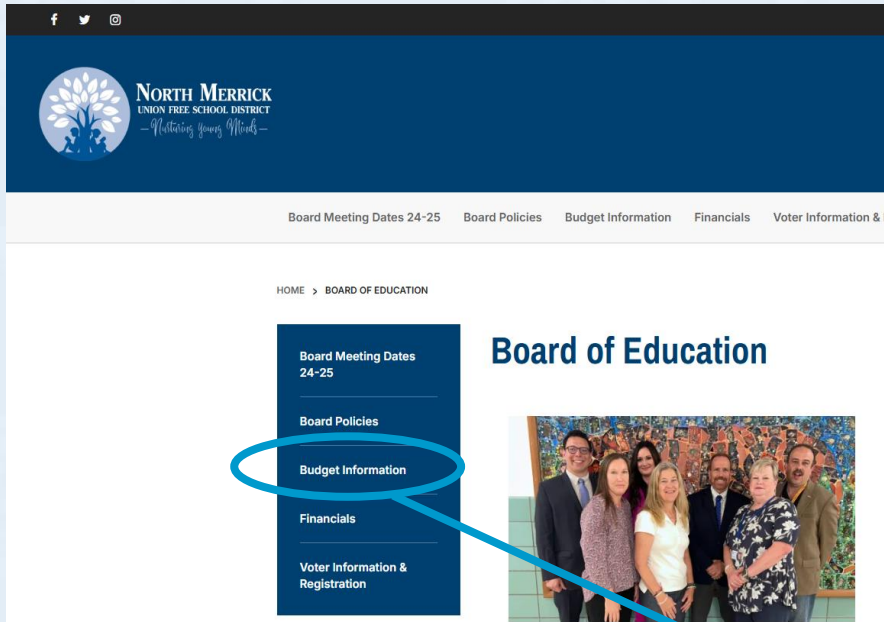
<u>Date</u>	<u>Time</u>	<u>Purpose</u>
✓ Monday, January 27, 2025	6:00 PM	Budget Advisory Committee Meeting #1
✓ Tuesday, February 4, 2025	1:30 PM	Follow up/Budget Advisory Committee Meeting #1 (for Committee members that cannot make evening meetings)
Tuesday, February 11, 2025	6:15 PM	Budget Advisory Committee Meeting #2
Tuesday, February 25, 2025	1:30 PM	Follow up/Budget Advisory Committee Meeting #2 (for Committee members that cannot make evening meetings)
Tuesday, March 11, 2025	6:15 PM	Budget Advisory Committee Meeting #3.
Tuesday, March 25, 2025	1:30 PM	Follow up/Budget Advisory Committee Meeting #3 (for Committee members that cannot make evening meetings)
Tuesday, April 8, 2025	7:00 PM	Monthly Board Meeting. Presentation of 2025-26 Proposed Budget, Contingency Budget and Property Tax Report Card. Anticipated adoption of final 2025-26 proposed budget and acceptance of Property Tax Report Card by Board of Education.
Tuesday, May 13, 2025	7:00 PM	Budget Hearing
Tuesday, May 20, 2025	6:30 AM - 9:30 PM	Budget Vote and Trustee Election

Previous Budget Presentations & Related Information



Website: www.nmerrickschools.org

Previous Budget Presentations & Related Information (continued)



Budget Design Principles

- Align budget with District's mission and goals
- Ensure health & safety and provide funds to maintain the physical plant
- Respect the fact that property taxes from individual homeowners remain a major source of revenue for the budget
- Reduce potential for tax spikes by maintaining level of appropriated fund balance, as well as money for contingencies
- Utilize, but do not empty, reserves – fiscal challenges confronting the District will not end with the 2025-2026 school year
- Preserve programs/instruction to help ensure that students are college and career ready to the greatest extent practicable in this fiscal environment
- Maintain strong financial controls and oversight; promote transparency and maintain long-term District fiscal health

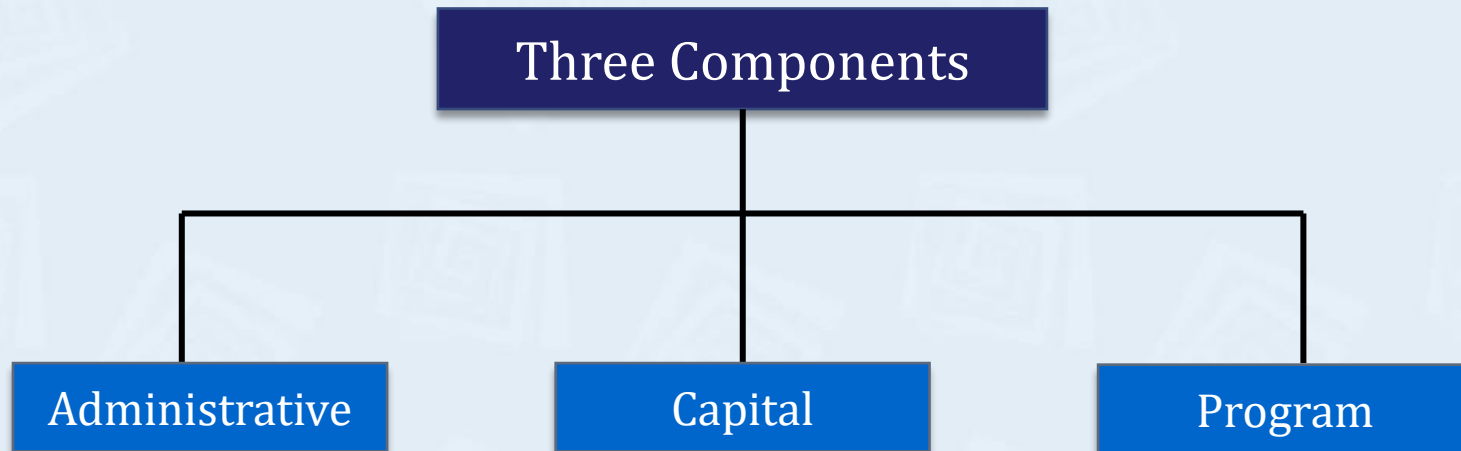


2025-2026 Proposed Expenditure Budget

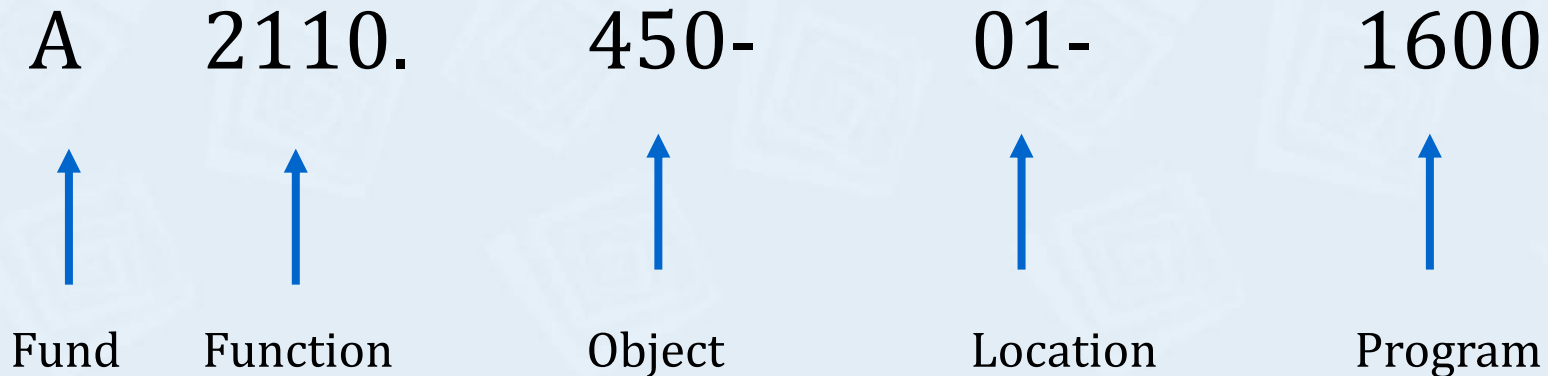


New York State Format

General Fund Appropriation Budget



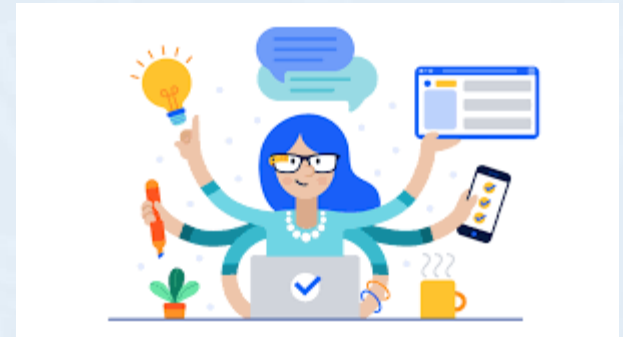
Uniform System of Accounts



- School districts in NYS follow a Uniform System of Accounts as prescribed by the State Comptroller
- Allows for the comparison of similar data to prior periods, as well as other school districts
- Serves as the basis for accounting, budget preparation, monitoring and reporting

Administrative Component

- This part of the budget includes the following expenditures:
 - Board of Education
 - Administration
 - BOCES Administrative Fees
 - Insurance
 - Professional & Curriculum Development



Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1010.400-04	CONTRACTED SERVICES	\$ 713	\$ 713	\$ 972	\$ 850	\$ 1,000	\$ 150	17.65%
A 1010.402-04	ADVERTISING	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ (500)	-50.00%
A 1010.406-04	CONFERENCES	\$ 520	\$ 650	\$ 484	\$ 2,700	\$ 2,700	\$ -	0.00%
A 1010.409-04	OTHER EXPENSES	\$ 897	\$ 750	\$ 1,012	\$ 1,300	\$ 1,300	\$ -	0.00%
A 1010.450-04	SUPPLIES	\$ 1,102	\$ 1,306	\$ 1,002	\$ 1,350	\$ 1,350	\$ -	0.00%
A 1040.1	SALARY - DISTRICT CLERK	\$ 68,390	\$ 86,063	\$ 93,291	\$ 96,200	\$ 99,158	\$ 2,958	3.07%
A 1040.450-04	SUPPLIES	\$ 175	\$ 48	\$ -	\$ 150	\$ 150	\$ -	0.00%
A 1060.400-04	CONTRACTED SERVICES	\$ 7,830	\$ 7,418	\$ 8,055	\$ 10,350	\$ 10,500	\$ 150	1.45%

Board of Education: Includes mandated training, meetings, and in-service workshops, contractual services, materials and supplies. Supports participation in state, regional and national conferences, mandated training related to fiscal oversight, accountability and fiduciary responsibilities, and continued professional development.

District Clerk: Salary & supplies for District Clerk, election workers, electronic voting machines, printing and supplies. All school districts in NYS are required to have a District Clerk.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1240.1	SALARY - SUPERINTENDENT'S OFFICE	\$ 538,632	\$ 723,647	\$ 552,019	\$ 534,311	\$ 296,633	\$ (237,678)	-44.48%
A 1240.400-04	CONTRACTED SERVICES	\$ 4,105	\$ 2,925	\$ 3,064	\$ 12,000	\$ 10,000	\$ (2,000)	-16.67%
A 1240.406-04	CONFERENCES	\$ 750	\$ 2,109	\$ 4,383	\$ 3,100	\$ 3,250	\$ 150	4.84%
A 1240.409-04	OTHER EXPENSES	\$ 147	\$ 199	\$ -	\$ 200	\$ -	\$ (200)	-100.00%
A 1240.450-04	SUPPLIES	\$ 1,343	\$ 1,564	\$ 980	\$ 1,800	\$ 1,800	\$ -	0.00%
A 1240.451-04	PUBLICATIONS	\$ 744	\$ 744	\$ 638	\$ 750	\$ 800	\$ 50	6.67%

Superintendent's Office: Salaries for the Superintendent and office staff, expenses for seminars and conferences, professional subscriptions, supplies and materials.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1310.1	SALARY - BUSINESS OFFICE	\$ 529,226	\$ 545,279	\$ 576,082	\$ 592,600	\$ 623,927	\$ 31,327	5.29%
A 1310.400-04	CONTRACTED SERVICES	\$ 10,017	\$ 12,343	\$ 14,157	\$ 16,550	\$ 20,900	\$ 4,350	26.28%
A 1310.402-04	ADVERTISING	\$ -	\$ 148	\$ -	\$ 550	\$ -	\$ (550)	-100.00%
A 1310.403-04	COPIER CHARGES	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ (350)	-100.00%
A 1310.405-04	MILEAGE	\$ 271	\$ -	\$ -	\$ 320	\$ 300	\$ (20)	-6.25%
A 1310.406-04	CONFERENCES	\$ 904	\$ 95	\$ -	\$ 1,100	\$ 1,500	\$ 400	36.36%
A 1310.407-04	CONSULTANT (Affordable Care Act)	\$ 10,863	\$ 10,897	\$ 11,917	\$ 12,500	\$ 12,500	\$ -	0.00%
A 1310.450-04	SUPPLIES	\$ 3,391	\$ 3,304	\$ 3,109	\$ 3,150	\$ 3,200	\$ 50	1.59%
A 1310.451-04	POSTAGE-DISTRICT	\$ 4,985	\$ 5,544	\$ 5,433	\$ 6,900	\$ 7,000	\$ 100	1.45%
A 1310.490-04	BOCES SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 14,250	\$ 14,250	3.26%
A 1310.490-04-6071	STATE AID PLANNING	\$ 3,345	\$ -	\$ 3,515	\$ 3,600	\$ -	\$ (3,600)	-100.00%
A 1310.490-04-6080	BOCES FLEX PLAN ADMIN	\$ 1,705	\$ 348	\$ 2,220	\$ 1,800	\$ -	\$ (1,800)	-100.00%
A 1310.490-04-6224	QUESTAR III GASB 45	\$ 4,403	\$ 8,200	\$ 4,993	\$ 8,400	\$ -	\$ (8,400)	-100.00%

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1320.400-04	CONTRACTED SERVICES	\$ 56,100	\$ 68,950	\$ 71,541	\$ 80,590	\$ 83,000	\$ 2,410	2.99%
A 1325.160-04	DISTRICT TREASURER	\$ 8,522	\$ 8,692	\$ 8,866	\$ 9,050	\$ 9,225	\$ 175	1.93%
A 1325.409-04	BANKING FEES	\$ 4,033	\$ 5,380	\$ -	\$ 4,000	\$ 4,000	\$ -	0.00%
A 1345.490-04-6200	BOCES COOPERATIVE BIDDING PROGRAM	\$ 1,300	\$ 1,300	\$ -	\$ 1,300	\$ -	\$ (1,300)	-100.00%

Business Office/Banking/Auditing: Salaries for Assistant Superintendent, Business Office staff, part-time treasurer, software for payroll, accounting and purchasing functions, contractual services, supplies and materials, fees for financial advisory services. Also external audit, accounting services and claims auditor.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1420.400-04	LEGAL SERVICES-RETAINER	\$ 38,000	\$ 39,101	\$ 39,562	\$ 44,000	\$ 45,000	\$ 1,000	2.27%
A 1420.401-04	LABOR-RETAINER	\$ 33,028	\$ 34,080	\$ 34,500	\$ 40,000	\$ 41,000	\$ 1,000	2.50%
A 1420.402-04	ADDITIONAL LEGAL SERVICES	\$ 16,248	\$ 5,436	\$ 6,703	\$ 20,000	\$ 20,000	\$ -	0.00%
A 1430.1	SALARY - PERSONNEL OFFICE	\$ 3,694	\$ -	\$ -	\$ -	\$ 167,736	\$ 167,736	100.00%
A 1430.400-04	CONTRACTED SERVICES	\$ 713	\$ 752	\$ 1,022	\$ 1,600	\$ 1,675	\$ 75	4.69%
A 1430.406-04	CONFERENCES	\$ -	\$ -	\$ 852	\$ -	\$ -	\$ -	0.00%
A 1430.450-04	PERSONNEL SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ 1,100	100.00%
A 1430.490-04	BOCES SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 9,525	\$ 9,525	22.11%
A 1430.490-04-5070	BOCES SUB REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 3,300	\$ -	\$ (3,300)	-100.00%
A 1430.490-04-6020	BOCES NEGOTIATION INFO SERVICE	\$ -	\$ -	\$ -	\$ 4,500	\$ -	\$ (4,500)	-100.00%

Legal: Retainer for legal counsel, non-retainer issues such as labor and student matters, as well as expenses associated with actions brought by or against the District.

Personnel Office: Salaries for Assistant Superintendent (.5 FTE), Personnel Office staff, contractual services, recruitment, materials and supplies.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1480.400-04	SCHL COMM RELATIONS (PUBLICATIONS)	\$ 26,821	\$ 17,241	\$ 20,522	\$ 27,000	\$ 27,560	\$ 560	2.07%
A 1480.490-04-6700	BOCES SERVICES	\$ -	\$ -	\$ -	\$ 57,000	\$ 60,000	\$ 3,000	5.26%
A 1680.490-04-6020	BOCES SERVICES	\$ 636,176	\$ 681,565	\$ 694,576	\$ 706,795	\$ 715,000	\$ 8,205	1.16%
A 1910.400-04	INSURANCE	\$ 172,427	\$ 184,351	\$ 219,885	\$ 251,000	\$ 290,000	\$ 39,000	15.54%
A 1920.400-04	MEMBERSHIP	\$ 18,197	\$ 19,500	\$ 19,728	\$ 20,750	\$ 23,600	\$ 2,850	13.73%
A 1981.490-04	BOCES SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 177,755	\$ 177,755	-1.79%
A 1981.490-04-0013	BOCES ADMIN EXPENSES	\$ 119,637	\$ 126,274	\$ 134,537	\$ 144,000	\$ -	\$ (144,000)	-100.00%
A 1981.490-04-0090	RENTAL OF PROPERTY	\$ 32,415	\$ 33,567	\$ 35,407	\$ 37,000	\$ -	\$ (37,000)	-100.00%

Public Relations: Contractual public relations service and management of District website.

BOCES Services: Administrative technology services provided to District by Nassau BOCES, including software, hardware, test scoring, website recruitment, academic data management. & software licensing.

BOCES Administrative Fees: District's proportional share of Nassau BOCES administrative and facilities costs. As a component district of Nassau BOCES we are required to provide this support.

Insurance: Includes property & casualty insurance provided through New York Schools Insurance Reciprocal and National Flood Insurance Program.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 2010.1	SALARY - CURRICULUM OFFICE	\$ 80,483	\$ 95,864	\$ 82,526	\$ 114,100	\$ 161,147	\$ 47,047	41.23%
A 2010.400-04	CONTRACTED SERVICES	\$ 19,096	\$ 29,477	\$ 28,313	\$ 29,000	\$ 29,600	\$ 600	2.07%
A 2010.450-04	SUPPLIES	\$ 5,003	\$ 3,434	\$ 12,575	\$ 6,000	\$ 7,000	\$ 1,000	16.67%
A 2010.490-04	BOCES SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 38,800	\$ 38,800	-0.39%
A 2010.490-04-0507	GLOBAL COMPLIANCE NETWORK	\$ 1,150	\$ 1,150	\$ 1,150	\$ 1,150	\$ -	\$ (1,150)	-100.00%
A 2010.490-04-5092	BOCES PROFESSIONAL DEVELOPMENT	\$ 18,625	\$ 18,742	\$ 19,926	\$ 33,900	\$ -	\$ (33,900)	-100.00%
A 2010.490-04-5341	BOCES MODEL SCHOOLS BASE	\$ -	\$ 3,675	\$ 3,750	\$ 3,900	\$ -	\$ (3,900)	-100.00%
A 2010.490-04-5342	BOCES MODEL SCHOOLS STAFF DEV	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ -	0.00%

Curriculum Office: Salaries for Assistant Superintendent (.5 FTE) and office staff, curriculum planning and development.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 2020.1	SALARIES - PRINCIPAL'S OFFICES	\$ 944,594	\$ 831,426	\$ 889,039	\$ 906,800	\$ 937,970	\$ 31,170	3.44%
A 2020.200-01	EQUIPMENT CAMP	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
A 2020.200-02	EQUIPMENT HDF	\$ -	\$ -	\$ 2,000	\$ 2,500	\$ 2,500	\$ -	0.00%
A 2020.200-03	EQUIPMENT OMR	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000	100.00%
A 2020.200-04	EQUIPMENT	\$ -	\$ -	\$ 11,816	\$ 6,666	\$ -	\$ (6,666)	-100.00%
A 2020.400-01	COPIER RENTAL CAMP	\$ 2,632	\$ 3,371	\$ 3,441	\$ 3,000	\$ 3,500	\$ 500	16.67%
A 2020.400-02	COPIER RENTAL HDF	\$ 2,791	\$ 3,785	\$ 3,558	\$ 3,000	\$ 3,500	\$ 500	16.67%
A 2020.400-03	COPIER RENTAL OMR	\$ 3,042	\$ 2,685	\$ 3,381	\$ 3,100	\$ 3,500	\$ 400	12.90%
A 2020.406-04	CONFERENCES	\$ -	\$ 3,116	\$ 1,966	\$ 4,000	\$ 4,100	\$ 100	2.50%
A 2020.450-01	SUPPLIES CAMP	\$ 586	\$ 779	\$ 391	\$ 500	\$ 500	\$ -	0.00%
A 2020.450-02	SUPPLIES HDF	\$ 647	\$ 519	\$ 911	\$ 300	\$ 380	\$ 80	26.67%
A 2020.450-03	SUPPLIES OMR	\$ 1,391	\$ -	\$ 163	\$ 425	\$ 450	\$ 25	5.88%
A 2020.451-01	POSTAGE CAMP	\$ 1,972	\$ 2,556	\$ 2,306	\$ 2,600	\$ 2,600	\$ -	0.00%
A 2020.451-02	POSTAGE HDF	\$ 1,608	\$ 1,664	\$ 2,012	\$ 2,000	\$ 2,000	\$ -	0.00%
A 2020.451-03	POSTAGE OMR	\$ 3,122	\$ 3,206	\$ 2,556	\$ 2,950	\$ 3,100	\$ 150	5.08%

Principal's Offices: Salaries for building level administration and clerical staff, materials, supplies, contractual and equipment expenses.

Proposed Expenditure Budget (Administrative)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 2070.120-04	SALARY IN-SERVICE TRAINING	\$ 3,461	\$ 14,693	\$ 10,949	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
A 2070.400-04	CONTRACTED SERVICES	\$ 15,817	\$ 2,026	\$ 34,425	\$ 30,000	\$ 35,000	\$ 5,000	16.67%
A 2070.401-04	FINGERPRINTING	\$ 918	\$ 305	\$ 712	\$ 1,750	\$ 2,040	\$ 290	16.57%

In-Service Training & Staff Development: Continued training and professional development for faculty and staff.

Capital Component

- This part of the budget includes the following expenditures:
 - Custodial, grounds & maintenance staff
 - Security staff
 - Contractual Services
 - Utilities
 - Building Improvements, maintenance & repairs
 - Debt Service on bond borrowing



Proposed Expenditure Budget (Capital)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1620.1	SALARIES - CUSTODIAL & ADMIN STAFF	\$ 1,242,848	\$ 1,317,803	\$ 1,302,827	\$ 1,384,300	\$ 1,508,364	\$ 124,064	8.96%
A 1620.201-04	BUILDING EQUIPMENT	\$ 12,317	\$ 16,719	\$ 25,921	\$ 20,800	\$ 20,000	\$ (800)	-3.85%
A 1620.400-04	CONTRACTED SERVICES	\$ 161,886	\$ 202,611	\$ 131,326	\$ 135,500	\$ 161,500	\$ 26,000	19.19%
A 1620.401-01	SECURITY CAMP	\$ 77,708	\$ 95,868	\$ 106,992	\$ 115,361	\$ 117,668	\$ 2,307	2.00%
A 1620.401-02	SECURITY HDF	\$ 85,684	\$ 103,997	\$ 117,053	\$ 118,991	\$ 121,371	\$ 2,380	2.00%
A 1620.401-03	SECURITY OMR	\$ 79,268	\$ 94,501	\$ 106,901	\$ 115,361	\$ 117,668	\$ 2,307	2.00%

Operation/Maintenance of Plant: Salaries for Director of School Facilities & Operations, office staff, campus security, custodians, cleaners, and maintenance and grounds staff. Districtwide furniture, facilities equipment, utilities, maintenance contracts, telephone services and supplies.

Proposed Expenditure Budget (Capital)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1620.403-04	EQUIPMENT RENTAL	\$ -	\$ 970	\$ -	\$ 1,300	\$ 1,000	\$ (300)	-23.08%
A 1620.404-04	ENVIRONMENTAL SERVICES	\$ 15,908	\$ 10,152	\$ 6,026	\$ 36,060	\$ 26,950	\$ (9,110)	-25.26%
A 1620.405-04	MILEAGE	\$ 28	\$ 292	\$ 311	\$ 740	\$ 737	\$ (3)	-0.41%
A 1620.406-04	HEALTH & SAFETY (i.e. TRAINING, SUPPLIES)	\$ 471	\$ 1,796	\$ 7,181	\$ 1,700	\$ 4,500	\$ 2,800	164.71%
A 1620.408-04	ADVERTISING	\$ 1,724	\$ 416	\$ 472	\$ 1,000	\$ 1,000	\$ -	0.00%
A 1620.421-01	FUEL CAMP	\$ -	\$ -	\$ -	\$ 12,165	\$ 20,550	\$ 8,385	68.93%
A 1620.421-02	FUEL HDF	\$ -	\$ -	\$ -	\$ 12,165	\$ 20,550	\$ 8,385	68.93%
A 1620.421-03	FUEL OMR	\$ -	\$ -	\$ -	\$ 12,165	\$ 20,550	\$ 8,385	68.93%
A 1620.424-01	GAS CAMP	\$ 39,177	\$ 33,307	\$ 27,366	\$ 51,480	\$ 49,300	\$ (2,180)	-4.23%
A 1620.424-02	GAS HDF	\$ 33,308	\$ 36,424	\$ 31,769	\$ 42,900	\$ 39,440	\$ (3,460)	-8.07%
A 1620.424-03	GAS OMR	\$ 40,939	\$ 41,747	\$ 37,529	\$ 51,480	\$ 49,300	\$ (2,180)	-4.23%
A 1620.425-01	ELECTRIC CAMP	\$ 70,167	\$ 78,216	\$ 71,230	\$ 80,764	\$ 91,242	\$ 10,478	12.97%
A 1620.425-02	ELECTRIC HDF	\$ 87,254	\$ 76,497	\$ 62,985	\$ 87,991	\$ 93,570	\$ 5,579	6.34%
A 1620.425-03	ELECTRIC OMR	\$ 98,586	\$ 88,173	\$ 71,720	\$ 87,988	\$ 93,570	\$ 5,582	6.34%
A 1620.426-01	WATER CAMP	\$ 3,193	\$ 3,847	\$ 3,847	\$ 3,750	\$ 3,938	\$ 188	5.01%
A 1620.426-02	WATER HDF	\$ 1,700	\$ 1,131	\$ 882	\$ 2,500	\$ 2,100	\$ (400)	-16.00%
A 1620.426-03	WATER OMR	\$ 4,347	\$ 3,829	\$ 3,901	\$ 4,250	\$ 4,463	\$ 213	5.01%
A 1620.427-04	DISTRICT TELEPHONE	\$ 19,172	\$ 18,321	\$ 17,778	\$ 22,900	\$ 22,900	\$ -	0.00%

Proposed Expenditure Budget (Capital)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1620.450-04	GENERAL CLEANING SUPPLIES	\$ 77,718	\$ 73,460	\$ 77,557	\$ 62,500	\$ 81,000	\$ 18,500	29.60%
A 1620.450-04-0200	GENERAL NON CONSUMABLE SUPPLIES	\$ 3,764	\$ 17,090	\$ 14,937	\$ 18,500	\$ -	\$ (18,500)	-100.00%
A 1620.453-04	ELECTRIC SUPPLIES	\$ 1,430	\$ 4,436	\$ 1,963	\$ 6,500	\$ 6,500	\$ -	0.00%
A 1620.454-04	PLUMBING SUPPLIES	\$ 1,998	\$ 3,330	\$ 4,552	\$ 5,500	\$ 5,500	\$ -	0.00%
A 1620.456-04	PAINTING SUPPLIES	\$ 7,975	\$ 5,391	\$ 10,171	\$ 11,500	\$ 11,500	\$ -	0.00%
A 1620.458-04	OTHER EXPENSES (i.e. UNIFORMS,ALARMS SERVICES)	\$ 10,880	\$ 17,661	\$ 20,621	\$ 18,045	\$ 28,520	\$ 10,475	58.05%
A 1620.459-01	COVID 19 SUPPLIES CAMP	\$ 9,258	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
A 1620.459-02	COVID 19 SUPPLIES HDF	\$ 9,338	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
A 1620.459-03	COVID 19 SUPPLIES OMR	\$ 9,286	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
A 1620.490-04	BOCES SERVICES	\$ -	\$ -	\$ -	\$ -	\$ 32,600	\$ 32,600	25.14%
A 1620.490-04-0617	BOCES- HEALTH & SAFETY	\$ 28,894	\$ 30,497	\$ 29,647	\$ 24,300	\$ -	\$ (24,300)	-100.00%
A 1620.490-04-6200	BOCES-COOP BIDS	\$ -	\$ -	\$ -	\$ 1,750	\$ -	\$ (1,750)	-100.00%

Proposed Expenditure Budget (Capital)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 1621.1	SALARIES - MAINTENANCE & GROUNDS	\$ 235,078	\$ 239,453	\$ 241,396	\$ 264,900	\$ 339,079	\$ 74,179	28.00%
A 1621.200-04	GROUNDS EQUIPMENT	\$ 4,651	\$ 45,994	\$ 51,628	\$ 48,050	\$ 48,050	\$ -	0.00%
A 1621.400-04	BUILDING INSPECTIONS	\$ 10,432	\$ 14,142	\$ 18,679	\$ 38,950	\$ 36,625	\$ (2,325)	-5.97%
A 1621.401-04	BUILDING REPAIRS-DISTRICT	\$ 5,685	\$ 4,672	\$ 18,959	\$ 15,000	\$ 15,000	\$ -	0.00%
A 1621.402-04	BUILDING EQUIPMENT REPAIRS	\$ 1,867	\$ 3,566	\$ 1,816	\$ 4,000	\$ 4,000	\$ -	0.00%
A 1621.407-04	GROUNDS EQUIPMENT MAINTENANCE	\$ 13,409	\$ 11,123	\$ 13,628	\$ 8,500	\$ 8,500	\$ -	0.00%
A 1621.450-04	BUILDING REPAIR TOOLS	\$ 1,488	\$ 2,847	\$ 4,528	\$ 5,000	\$ 5,000	\$ -	0.00%
A 1621.450-04-0200	BUILDING REPAIR NON CONSUM SUPPLIES	\$ 1,273	\$ 917	\$ 5,219	\$ 1,500	\$ -	\$ (1,500)	-100.00%
A 1621.451-04	BUILDING REPAIR SUPPLIES	\$ 46,314	\$ 40,930	\$ 44,966	\$ 47,500	\$ 47,500	\$ -	0.00%
A 1621.452-04	HEATING SUPPLIES	\$ 3,121	\$ -	\$ 11,858	\$ 4,500	\$ 4,500	\$ -	0.00%
A 1621.455-04	GLASS/WINDOW SUPP	\$ 1,837	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	0.00%
A 1621.457-04	GROUNDS SUPPLIES	\$ 25,079	\$ 28,068	\$ 26,361	\$ 50,000	\$ 50,300	\$ 300	0.60%

Proposed Expenditure Budget (Capital)

Account	Description	2021/22 Expenses	2022/23 Expenses	2023/24 Expenses	2024/25 Budget	2025/26 Proposed	\$ Change	% Change
A 9711.600-04	SERIAL BONDS PRINCIPAL	\$ 810,000	\$ 835,000	\$ 860,000	\$ 890,000	\$ 915,000	\$ 25,000	2.81%
A 9711.700-04	SERIAL BONDS INTEREST	\$ 371,100	\$ 346,800	\$ 321,750	\$ 295,950	\$ 269,250	\$ (26,700)	-9.02%
A 9760.700-04	INTEREST-TANS	\$ 35,933	\$ 42,222	\$ 63,750	\$ 54,000	\$ 54,000	\$ -	0.00%
A 9788.600-04	DEBT SERVICE-LEASED ASSETS- PRINCIPAL	\$ 152,517	\$ -	\$ 209,677	\$ -	\$ -	\$ -	0.00%
A 9788.700-04	DEBT SERVICE-LEASED ASSETS- INTEREST	\$ 4,957	\$ -	\$ 19,823	\$ -	\$ -	\$ -	0.00%
A 9950.900-04	TRANSFER TO CAPITAL FUND	\$ 145,000	\$ 239,000	\$ 340,000	\$ 250,000	\$ 265,000	\$ 15,000	6.00%

Debt Service: Includes debt service for school district bond issues and tax anticipation notes.

Transfer to Capital: Transfer to Capital Fund to provide for renovation, repair and upkeep of facilities.

2024-2025 Completed Projects

Building	Projects	Funded by
Camp	Replace playground, swings and small play apparatus	transfer to capital & grant funds from Nassau County
HDF	Install AC in HDF Gym (HVAC/Electric)	transfer to capital & general fund
Camp	Repair of roof	capital reserve

2025-2026 Proposed Projects

Building	Projects	Estimated Costs	
District-wide	Fuel tank and monitoring system repairs/replacement	\$	75,000
HDF	Classroom floor replacements (includes asbestos abatement)	\$	50,000
District-wide	Phone system upgrades/additions	\$	60,000
District-wide	Security Enhancements	\$	60,000
Camp	Replace water heater	\$	20,000
Total projected expenditures		\$	265,000

Proposition to Create Capital Reserve

- 2015 Capital Reserve – we have reached the maximum amount of funding allowed in our existing reserve; balance = \$6,584
- 2019 Capital Reserve - we have reached the maximum amount of funding allowed in our existing reserve; balance = \$1,355,646
- Create a new capital reserve to begin saving for future projects

UPDATED!

Tax Levy Limit Calculation

North Merrick UFSD - Tax Levy Limit Calculation	
Prior Year Tax Levy	26,145,025
<u>Multiply by:</u> Tax Base Growth Factor	x 1.0078
	26,348,956
<u>Add:</u> Prior Year PILOTS for Fiscal Year Ended 6/30/25	+ 280,765
	26,629,721
<u>Subtract:</u> 2024/2025 Capital Tax Levy	- 376,838
Adjusted Prior Year Tax Levy	26,252,883
<u>Multiply by:</u> Allowable Levy Growth Factor	x 2.00%
	26,777,941
<u>Subtract:</u> PILOTS for Fiscal Year Ending 6/30/26	- 291,696
	26,486,245
<u>Add:</u> Tort Judgments greater than 5% of 2024/2025 tax levy	+ 0
<u>Add:</u> ERS contribution increase greater than 2%	+ 0
<u>Add:</u> TRS contribution increase greater than 2%	+ 0
<u>Add:</u> 2025/2026 Capital Tax Levy	+ 408,633
Allowable tax levy prescribed by Chapter 97 of the Laws of 2011	<u>26,894,878</u>
Voter approved tax levy for 2024-25	26,145,025
dollar increase in levy	749,853
Allowable Levy % for North Merrick UFSD	2.87%



Budget Vote

Tuesday, May 20, 2025 6:30 AM – 9:00PM

North Merrick Public Library