North Merrick UFSD
2025-2026 Budget Adoption
April 8, 2025

NORTH MERRICK
UNION FREE SCHOOL DISTRICT
—Nurturing Young Minds—

Tonight’s Agenda

- 2025-2026 Proposed Expenditure Budget
- 2025-2026 Proposed Revenue Budget
- Three Part Budget Analysis
- 2025-2026 Budget Breakdown
- What’s on the Ballot?
- What happens if the budget is not passed?
- Proposed Contingent Budget

2025-2026 Proposed Expenditure Budget

<u>Proposed Budget:</u>

$42,638,849

<u>Budget to budget increase</u>:

- $1,447,235 (3.51%)

<u>Projected tax levy increase</u>:

- $749,853 (2.87%)

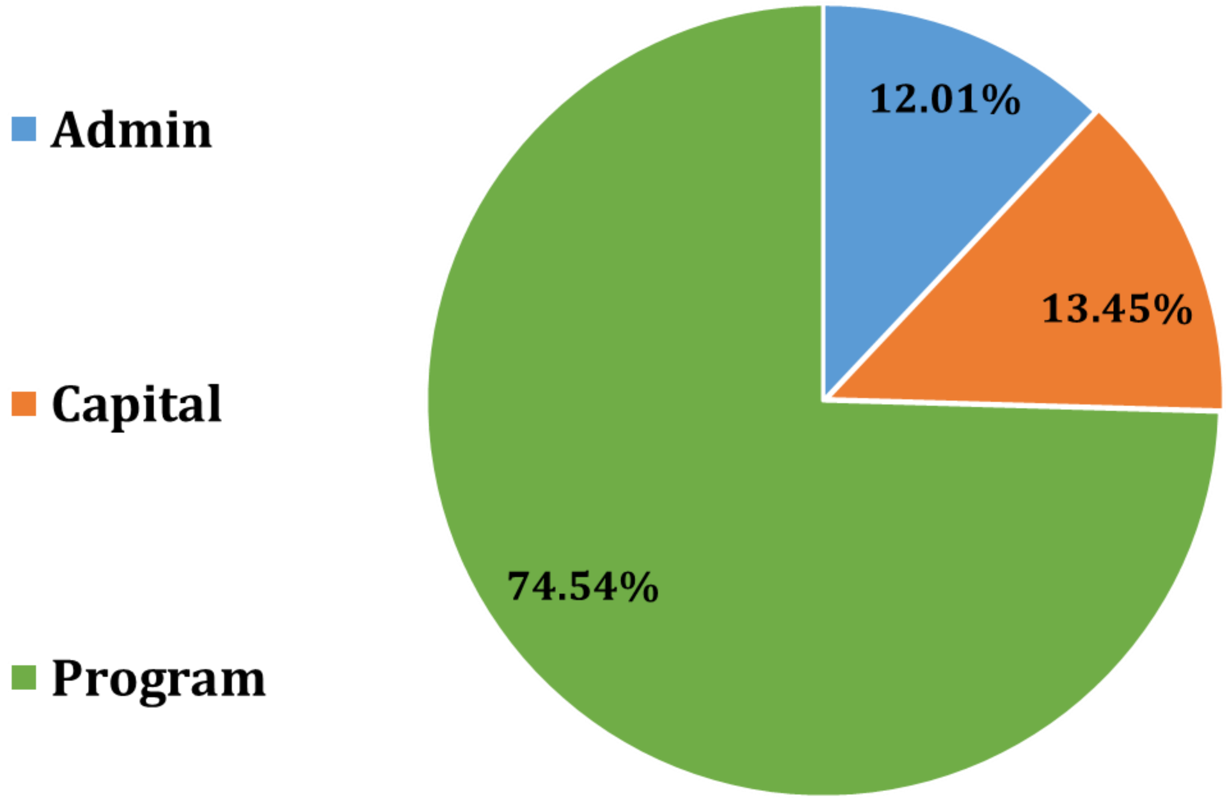
Budget Components

<u>Administrative</u> (12.01%)
All expenditures associated with School Board, Superintendent, District Clerk, District and School Business Offices, Planning, etc.

<u>Program</u> (74.54%)
All expenditures of the school district including teachers, curriculum, instruction, technology, special education, legal services, etc.

<u>Capital</u> (13.45%)
All building repairs & restoration, debt service, operation of plant, maintenance, etc.

Proposed Expenditure Budget

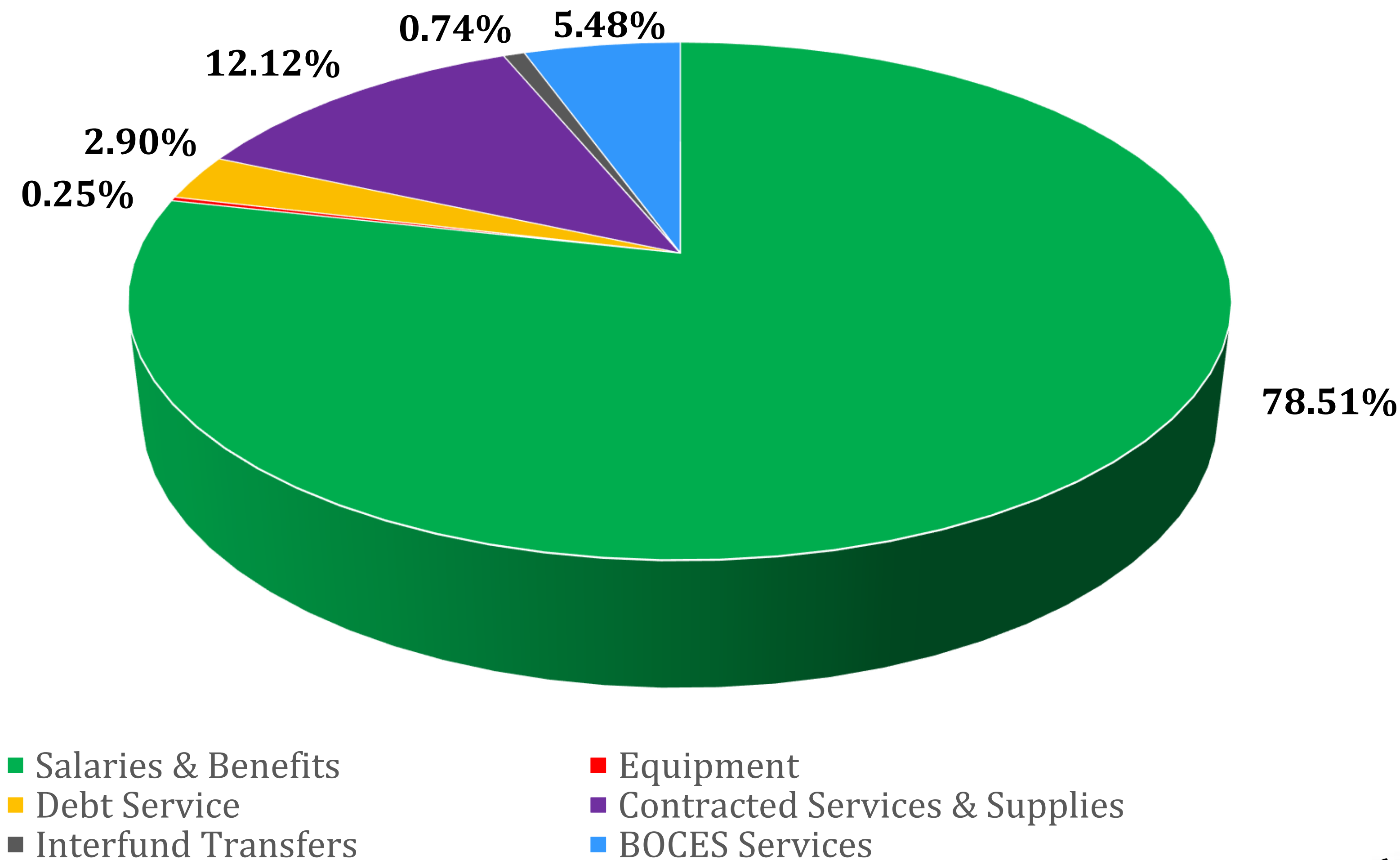


Administration
$5,120,295

Program
$31,783,879

Capital
$5,734,675

2025-2026
Budget Breakdown Analysis

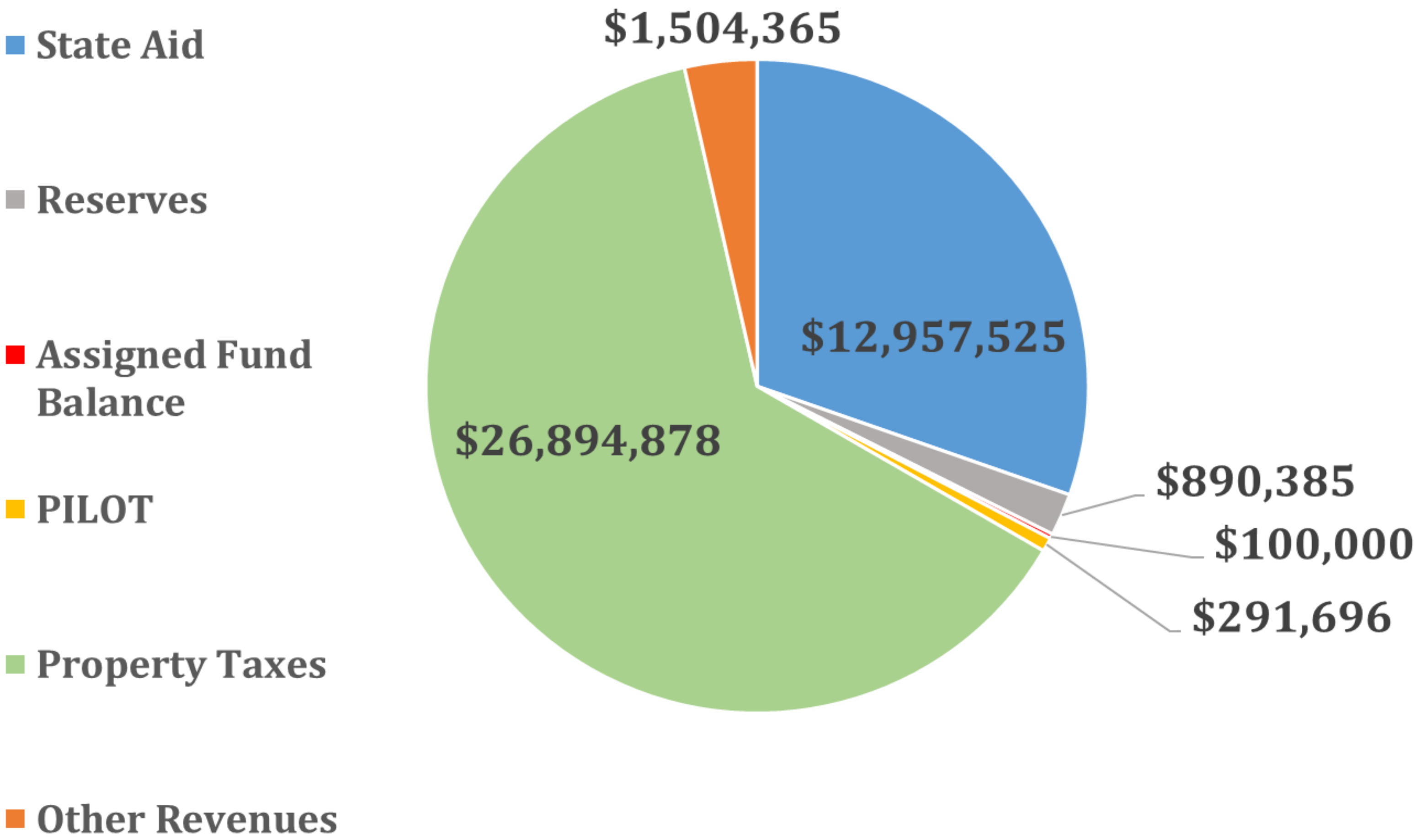


2025-2026 Proposed Revenue Budget

2025-2026 Proposed Revenue Budget

Revenue Type	Adopted 2024-2025		Projected 2025-2026	
State Aid	$	12,973,824	$	12,957,525
PILOTS	$	280,765	$	291,696
Projected Other Revenues	$	878,000	$	1,504,265
	$	**14,132,589**	**$**	**14,753,486**
Applied Fund Balance	$	80,000	$	100,000
ERS	$	632,000	$	687,315
TRS	$	200,000	$	200,000
Unemployment	$	2,000	$	2,000
Debt Service	$	-	$	1,170
Total Reserves & Fund Balance	**$**	**914,000**	**$**	**990,485**
Budget	**$**	**41,191,614**	**$**	**42,638,849**
Tax Levy	**$**	**26,145,025**	**$**	**26,894,878**

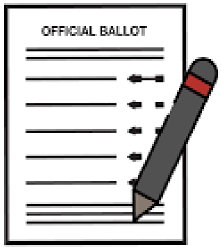
2025-2026 Budget Revenues



Property Tax Calculation

Proposed Budget:	$ 42,638,849
Sources of Revenue:	
State Aid	$12,957,525
Local Sources	1,504,265
PILOTs	291,696
Fund Balance	100,000
Reserve Use	890,485
Sub Total	$ 15,743,971
Property Taxes (Levy):	$ 26,894,878

What’s on the Ballot?



- <u>Proposition #1: North Merrick School Budget</u>
  - Election of 3 BOE Trustees
    - Three (3) members shall serve three (3) year terms commencing July 1, 2025 and expiring on June 30, 2028

- <u>Proposition #2: Creation of New Capital Reserve Fund</u>
  - To begin saving money for future capital projects

- <u>Proposition #3: Expenditure from Capital Reserve 2019</u>
  - Roof replacement at Camp Avenue School

What happens if the budget is not passed?

- If the initial budget is defeated, the Board may present another proposed budget (NYS mandates that a 2nd vote be conducted on the 3rd Tuesday of June – this year is Tuesday, June 17, 2025) OR adopt a Contingent Budget
- The Board must adopt a Contingent Budget if the proposed budget is defeated twice
- Tax Levy required to fund a Contingent Budget may not be greater than the prior school year tax levy ($26,145,025)
- Contingent expenses would not be permitted

Proposed Contingent Budget 2025-2026

Proposed Contingent Budget:
$41,888,996

Budget-to-budget increase:
$697,382 (1.69%)

Projected tax levy increase:
$0 (0%)

Contingent Budget

- Examples of items that <u>may not</u> be funded in a Contingent Budget
  - New equipment purchases (even if the cost of repair exceeds replacement)
  - Nonessential maintenance
  - Capital expenditures – expect in an emergency related to health and safety
  - Public use of school facilities and grounds, except if at no cost to the District
  - Non-instructional employees who are not members of a collective bargaining unit and employees designated by the Public Employment Relations Board as management or confidential may not receive a salary increase during a contingency budget; according to the law and decisions of the commissioner of education, teachers, school superintendents, principals, and teaching assistants fall within the class of persons to whom a school board may grant salary increases during a contingency budget.

Contingent Budget (continued)

- Funds those expenses the Board determines to be "ordinary contingent expenses"

Ordinary Contingent Expenses include:

- ✓ Legal obligations
- ✓ Expenditures authorized by statute
- ✓ Other items necessary to maintain the educational program, preserve property and ensure the health and safety of students and staff
- ✓ In most instances, instructional and non-instructional employees subject to collective bargaining agreements will receive their salary in accordance with their contract

Questions?

<u>Budget Vote</u>
Tuesday, May 20, 2025
6:30 AM – 9:00 PM
North Merrick Public Library