



NORTH MERRICK
UNION FREE SCHOOL DISTRICT
—Nurturing Young Minds—

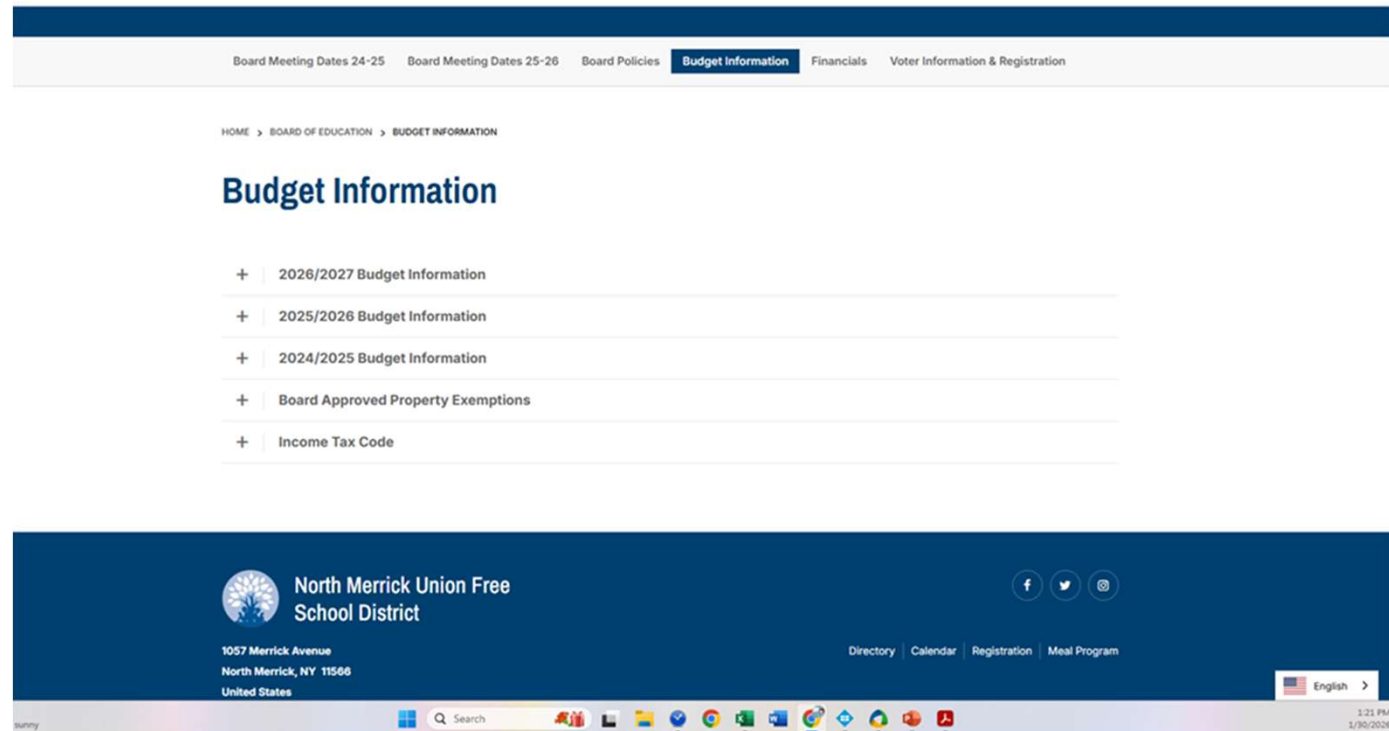
**Budget Advisory
Committee
Meeting #2**
2026-2027
Budget Development
March 10, 2026

Tonight's Agenda



- 2026-2027 Budget Development Timeline
- Proposed Expenditure Budget
- Proposed Revenue Budget
- Property Tax Calculation
- Curriculum Highlights
- Additions to the Budget
- 2026-2027 Proposed Capital Projects
- 2025-2026 Capital Projects Update
- Important Upcoming Dates

Budget Information



All budget information and presentations can be located on the District's website: www.nmerrickschools.org

From the Main Menu:
Board of Education → Budget Information

Proposed Expenditure Budget



Budget to Budget Comparison



	2025-2026	2026-2027	\$ Change	% Change
Budget	\$42,638,849	\$44,283,243	\$1,644,394	3.86%
Tax	\$26,894,878	\$27,576,551	\$681,673	2.53%

Retirement Contributions



the public pension system that provides retirement, disability, and death benefits to eligible state and local government employees in New York

Year	Yearly Premiums	
	ERS	TRS
2015-16	18.20%	13.26%
2016-17	15.50%	11.72%
2017-18	15.30%	9.80%
2018-19	14.90%	10.62%
2019-20	14.60%	8.86%
2020-21	14.60%	9.53%
2021-22	16.20%	9.80%
2022-23	11.60%	10.29%
2023-24	13.10%	9.76%
2024-25	15.20%	10.11%
2025-26	16.50%	9.59%
2026-27	17.60%	8.24%



the public pension system that provides retirement, disability, and death benefits to eligible public school teachers and certain administrators across New York State

Health Insurance Rates



Year	Yearly Premiums	
	Family	Individual
2017	\$ 25,927.68	\$ 11,332.68
2018	\$ 28,177.80	\$ 12,179.76
2019	\$ 28,953.24	\$ 12,514.20
2020	\$ 28,650.96	\$ 12,381.84
2021	\$ 29,426.88	\$ 12,898.44
2022	\$ 33,164.88	\$ 14,353.44
Jan-23	\$ 38,110.44	\$ 16,140.72
Jul-23	\$ 37,070.04	\$ 15,700.08
2024	\$ 40,405.08	\$ 17,347.92
2025	\$ 40,413.60	\$ 17,754.36
2026	\$ 43,965.48	\$ 19,337.52

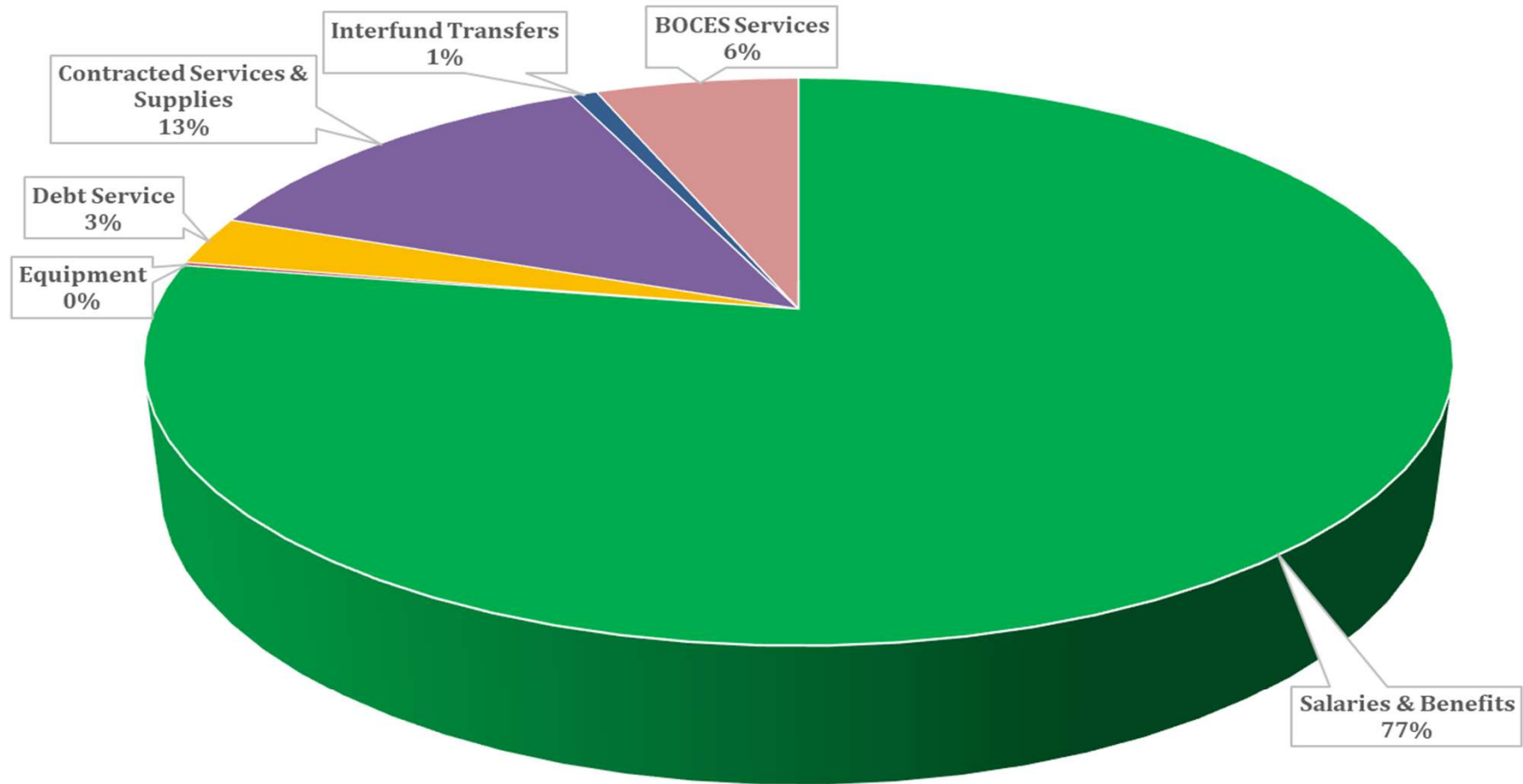


Debt Service

School Year	Principal	Interest	Total
2025-26	\$ 915,000	\$ 269,250	\$ 1,184,250
2026-27	\$ 945,000	\$ 241,800	\$ 1,186,800
2027-28	\$ 975,000	\$ 213,450	\$ 1,188,450
2028-29	\$ 1,010,000	\$ 184,200	\$ 1,194,200
2029-30	\$ 1,040,000	\$ 153,900	\$ 1,193,900
2030-31	\$ 1,075,000	\$ 122,700	\$ 1,197,700
2031-32	\$ 1,110,000	\$ 90,450	\$ 1,200,450
2032-33	\$ 1,145,000	\$ 57,150	\$ 1,202,150
2033-34	\$ 760,000	\$ 22,800	\$ 782,800

Debt service plays a critical role in both the tax levy limit calculation and its long-term capital planning. Under New York's property tax cap law, a portion of voter-approved capital debt is excluded from the levy limit calculation. Debt service also enables districts to invest responsibly in school buildings by spreading the cost of large capital projects over the useful life of the asset.

2026-2027 Budget Analysis



■ Salaries & Benefits
■ Debt Service
■ Interfund Transfers

■ Equipment
■ Contracted Services & Supplies
■ BOCES Services

Proposed Revenue Budget





Sources of Revenue

1. State Aid
2. Appropriations from Reserves
3. Fund Balance Allocation
4. Property Taxes
5. PILOTs (Payments in Lieu of Taxes)
6. Other Local Revenues

Budget to Budget Comparison



<i>Category</i>	<i>Budgeted 2025-2026</i>	<i>Proposed 2026-2027</i>	<i>Dollar Change</i>
State Aid	\$ 13,057,525	\$ 13,906,402	\$ 848,877
Local Revenue	\$ 1,504,265	\$ 1,546,750	\$ 42,485
PILOTs	\$ 291,696	\$ 326,540	\$ 34,844
Appropriation from Reserves	\$ 890,485	\$ 927,000	\$ 36,515
Fund Balance	\$ -	\$ -	\$ -
Property Taxes	\$ 26,894,878	\$ 27,576,551	\$ 681,673
TOTAL	\$ 42,638,849	\$ 44,283,243	\$ 1,644,394



Property Tax Calculation

Proposed Budget: \$44,283,243

Sources of Revenue:

State Aid \$13,906,402

Local Sources 1,546,750

PILOTs 326,540

Fund Balance 0

Reserve Use 927,000

Sub Total \$ 16,706,692

Property Taxes (Levy) \$27,576,551

Highlights in Curriculum Areas



ELA: Strengthening Foundational Literacy Through the Science of Reading

- Heggerty & Foundations
- Grammar Books
- Science of Reading

The district continues to strengthen foundational literacy instruction through Heggerty, Foundations, explicit grammar instruction, and ongoing work aligned to the Science of Reading.

Mathematics: Building Strong Mathematical Thinking Through the NYSED Numeracy Briefs

- Numeracy Briefs
- Focus of CAC

The Curriculum Advisory Committee examined the NYSED Numeracy Briefs to strengthen number sense, conceptual understanding, and consistent math instruction across grades K-6.

Social Studies: Implementing New Instructional Resources Across Grade Levels

- New Programs K-5
- Continued Pilot Grade 6

New social studies programs have been implemented in grades K-5 while grade 6 continues piloting resources to identify the best instructional fit.

Science: Advancing Instruction Aligned to the Next Generation Science Standards

- Next Generation Standards based instruction

Science instruction continues to align with the New York State Next Generation Science Standards through inquiry-based and hands-on learning.



Additions to Instruction

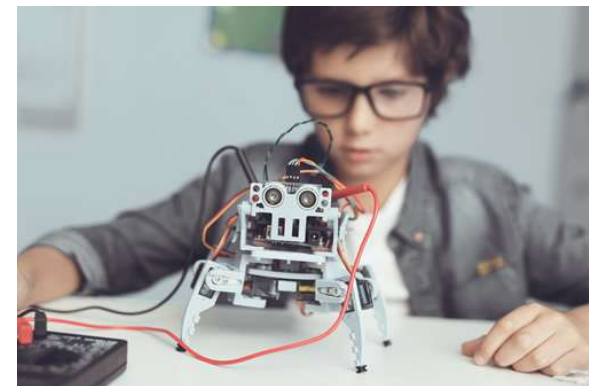
During the 25-26 school year:

FLES (Foreign Language in Elementary School) came to North Merrick K - 6

Plans for the 26-27 school year:

New K- 6 Technology Teacher

District curriculum work continues to focus on reviewing instructional practices, studying state guidance, and evaluating current programs and resources. This process allows us to make thoughtful decisions about professional learning, and program adoptions that support student success.





Proposed 2026-2027 budget:
\$44,283,243

Budget to budget increase:
\$1,644,394 or 3.86%

Projected tax levy increase:
\$681,973 or 2.53%



2026-2027 Proposed Capital Projects



Building	Projects
OMR	Storefront Replacement
HDF	Classroom floor replacements (includes asbestos abatement)
District-wide	Phone system upgrades/additions
District-wide	Security Enhancements
Camp	Classroom floor replacements (includes asbestos abatement)
Camp	New Sidewalk (at aftercare entrance)

Total proposed expenditures: \$280,000



2025-2026 Projects Update

Transfer to Capital Projects

Building	Projects	Status
District-wide	Fuel tank and monitoring system repairs/replacement	✓
HDF	Classroom floor replacements (includes asbestos abatement)	scheduled June/July 2026
District-wide	Phone system upgrades/additions	in progress
District-wide	Security Enhancements	in progress
Camp	Replace water heater	scheduled April 2026

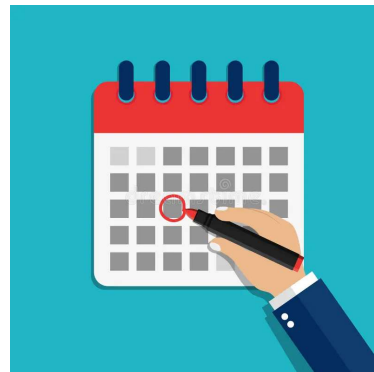
Capital Reserve Project

Building	Project	Status
Camp	Roof Replacement	scheduled Spring/Summer 2026

Important Upcoming Dates



- Tuesday, April 14: Presentation of 2026-2027 Proposed Budget, Contingency Budget & Property Tax Report Card; Anticipated adoption of the 2026-2027 budget and approval of the Property Tax Report Card (7:00 PM at HDF)
- Tuesday, May 5: Budget Hearing (7:00 PM at HDF)





Budget Vote
Tuesday, May 19, 2026
6:30 AM – 9:30 PM
North Merrick Public Library