



NORTH MERRICK
UNION FREE SCHOOL DISTRICT
— Nurturing Young Minds —

North Merrick UFSD
2021-2022
Budget Adoption
April 13, 2021

2020-2021 Tax Levy Information

Maximum Allowable Tax Levy:

1.56% or \$374,374

District Proposed Tax Levy increase:

1.56% or \$374,373

Requires a 50% + 1 vote

Stays under NYS tax cap formula

2020-2021 Tax Levy Information

District's Tax Levy increase of 1.56% is:

- 1- Levy is third lowest in over fifteen (15) years**
- 2- Fifth (5th) time out of past eight (8) years levy under 2%**

Revenue Sources

DESCRIPTION	2020-21 REVENUES	2021-22 ESTIMATED REVENUES	\$ DIFFERENCE	% DIFFERENCE
REAL PROPERTY TAXES	\$23,996,420	\$24,370,793	\$374,373	1.56%
PILOTS	\$233,084	\$271,006	\$37,922	16.27%
INTEREST & PENALTIES ON PROPERTY TAX	\$2,000	\$2,000	\$0	0.00%
TUITION - OTHER DISTRICTS	\$79,000	\$72,000	(\$7,000)	-8.86%
HEALTH SERVICES - OTHER DISTRICTS	\$133,000	\$133,000	\$0	0.00%
INTEREST AND EARNINGS	\$2,000	\$2,000	\$0	0.00%
RENTAL REAL PROPERTY	\$45,000	\$65,000	\$20,000	44.44%
GIFTS AND DONATIONS	\$5,000	\$5,000	\$0	0.00%
OTHER UNCLASSIFIED REVENUE	\$25,000	\$25,000	\$0	0.00%
STATE AID -	\$8,146,452	\$8,523,098	\$376,646	4.62%
MEDICAID REVENUE	\$2,000	\$2,000	\$0	0.00%
SUBTOTAL - REVENUE & STATE AID	\$32,668,956	\$33,470,897	\$801,941	2.45%

Revenue Sources

DESCRIPTION	2020-21 REVENUES	2021-22 ESTIMATED REVENUES	\$ DIFFERENCE	% DIFFERENCE
RESERVES				
Unemployment Reserve	\$40,000	\$40,000	\$0	0.00%
TRS Reserve	\$205,000	\$200,396	(\$4,604)	-2.25%
ERS Reserve	\$595,700	\$611,000	\$15,300	2.57%
RESERVES TOTAL	\$840,700	\$851,396	\$10,696	1.27%
APPROPRIATED FUND BALANCE	\$669,000	\$343,167	(\$325,833)	-48.70%
TOTAL REVENUES	\$34,178,656	\$34,665,460	\$486,804	1.42%

Three Part Budget Analysis

DESCRIPTION	19/20 Expense	20/21 Budget	21/22 Proposed	\$ Diff	% Dif
ADMINISTRATIVE COMPONENT TOTALS	\$4,304,910	\$4,441,814	\$4,529,621	\$87,807	1.98%
CAPITAL COMPONENT TOTALS	\$4,117,363	\$4,549,902	\$4,582,249	\$32,347	0.71%
PROGRAM COMPONENT TOTALS	\$23,752,916	\$25,186,940	\$25,553,590	\$366,650	1.46%
TOTALS	\$32,175,189	\$34,178,656	\$34,665,460	\$486,804	1.42%

Three Part Budget Analysis

Administrative Budget

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

The 2021/22 Administrative Budget is
\$4,529,621 and 13.07% of the overall budget.

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 2021/22 Capital Budget is
\$4,582,249* and 13.22% of the overall budget.

*Includes the Transfer to Capital of \$145,000 for the continued expansion of the cooling centers by installing air conditioning in Old Mill Road cafeteria, Camp Avenue cafeteria, and Fayette gymnasium

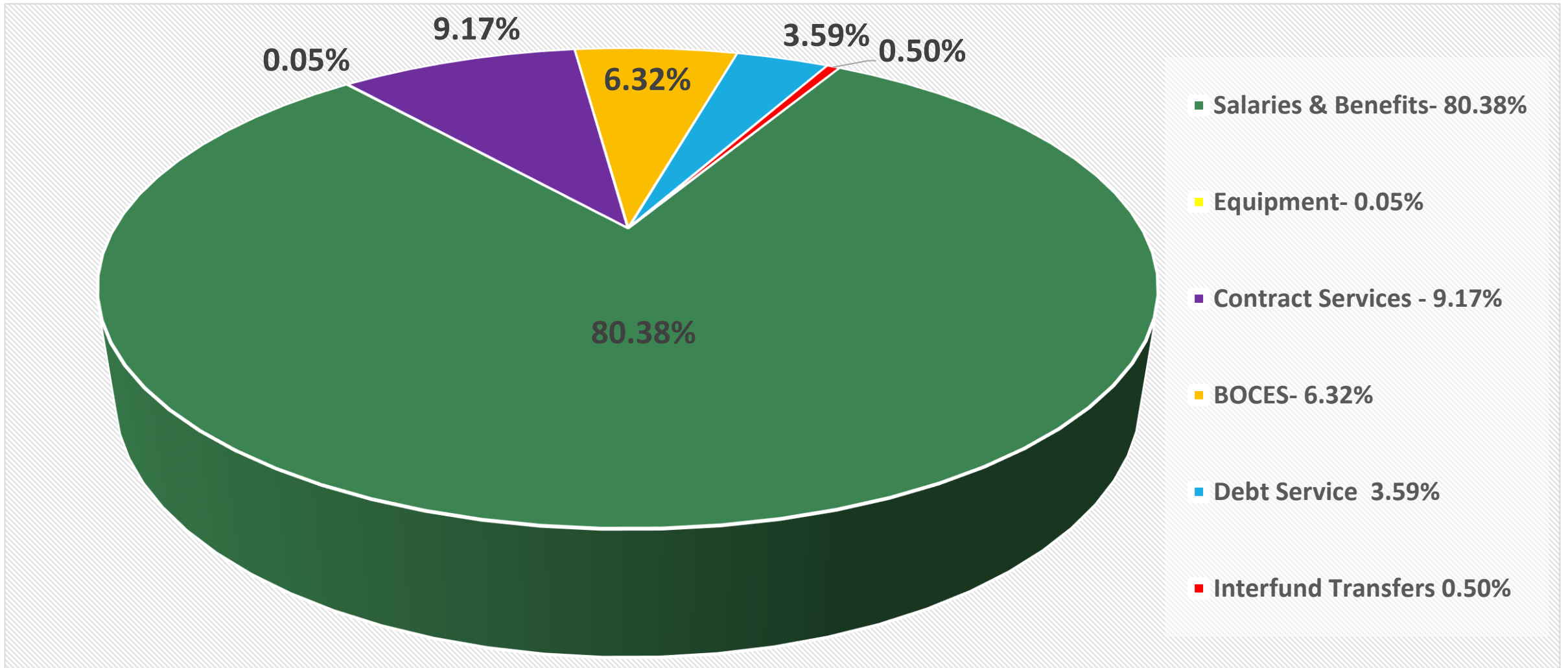
Three Part Budget Analysis

Program Budget

Expenses for Instruction, Psychological Services, Health Services, Guidance, Co-Curricular Activities, Athletics, Transportation, Community Service and Transfer to Special Aid.

The 2020/21 Program Budget is
\$25,553,590 and 73.71% of the overall budget.

Three Part Budget Analysis



2021-2022 Budget Summary

Budget Increase

1.42%*

or

\$486,804**

Budget % Increase is the second lowest in over 30 Years*

****Budget \$ increase is the second lowest in over 27 Years****

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:

-\$374,373

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

May 2021 Propositions

Prop #1: 2021-22 Budget/Tax Levy

Prop #2: Capital Reserve Fund Expenditure

Capital Reserve Fund Expenditure

These expenditures will be at NO ADDITIONAL COST to taxpayers

Proposition to authorize the expenditure of \$1,100,000 for the following transfers:

- (a) \$600,000 into the North Merrick UFSD Reserve for Retirement Contributions;
- (b) \$200,000 into the North Merrick UFSD Retirement Contribution Reserve Sub-Fund and
- (c) \$300,000 into the North Merrick UFSD Reserve for Accrued Employee Benefits
Accrued Liability

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>