



North Shore Schools

Discovering Your Dreams



THE 2025-2026 PROPOSED BUDGET



Christopher Zublionis, Ed. D. - Superintendent of Schools
James Pappas, CPA - Assistant Superintendent for Business

February 27, 2025

www.northshoreschools.org





MEANINGFUL LEARNING & ACADEMIC GROWTH

Growth in Academic Proficiency and Mastery

Growth as Expert-Joyful-Independent Learners

Meaningful and Authentic Learning Through Real World Connection and Application

THE NORTH SHORE JOURNEY



POSITIVE RELATIONSHIPS

Positive Relationships and Citizenship

Normalizing Self-Respect and the Appreciation of Difference

Open-Minded Communication and Collaboration

INTERESTS & STRENGTHS

Growth in Areas of Personal Interest

WELLNESS

Growth in Self-Empowerment

Growth in Skills for Healthy Living



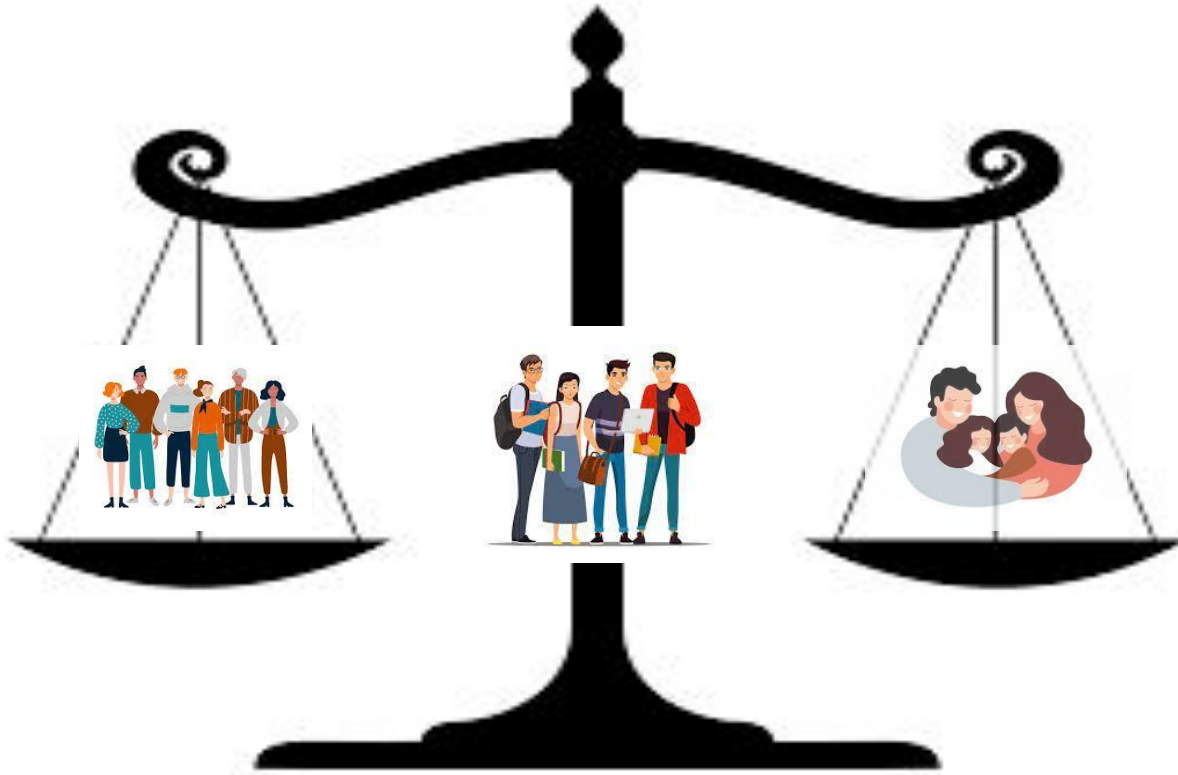
NORTHSHORE SCHOOLS

Discovering Your Dreams



Budget Planning Process

3 Lenses



Essential Question

How do we create the best possible experience for students and balance the pressures of revenue loss, rising costs, and the impact on taxpayers, while also meeting the high expectations of families with students attending our schools, who moved to North Shore for a high-quality education?

THE EFFECTS OF THE 2022 LIPA SETTLEMENT AND BEYOND

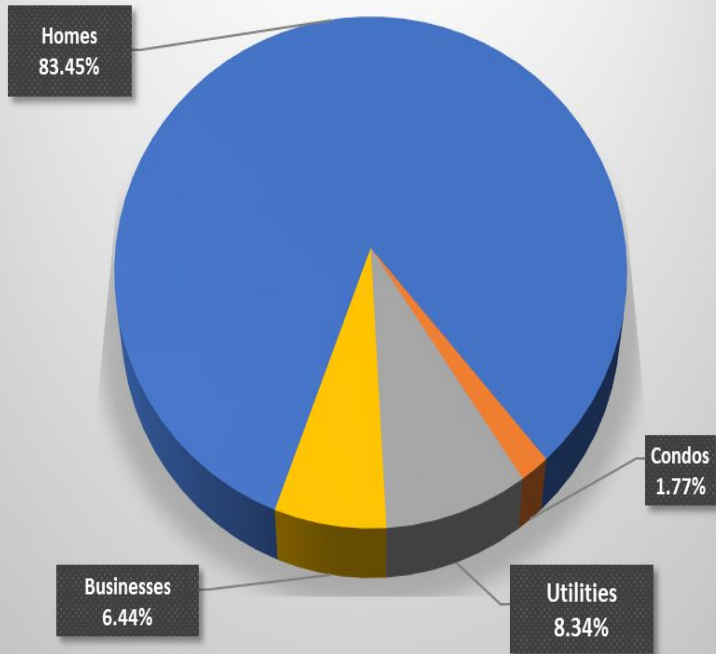
Loss of Revenue Due To Change From Taxes to *Direct Assessments*

● 2022-2023	(\$ 3,127,717)
● 2023-2024	(\$ 1,845,251)
● 2024-2025	(\$ 2,388,670)
● 2025-2026	(\$ 215,030)
● 2026-2027	<u>(\$ 79,321)</u>
Total Loss	(\$ 7,655,989)
2027-2028	\$8,400,000.00*

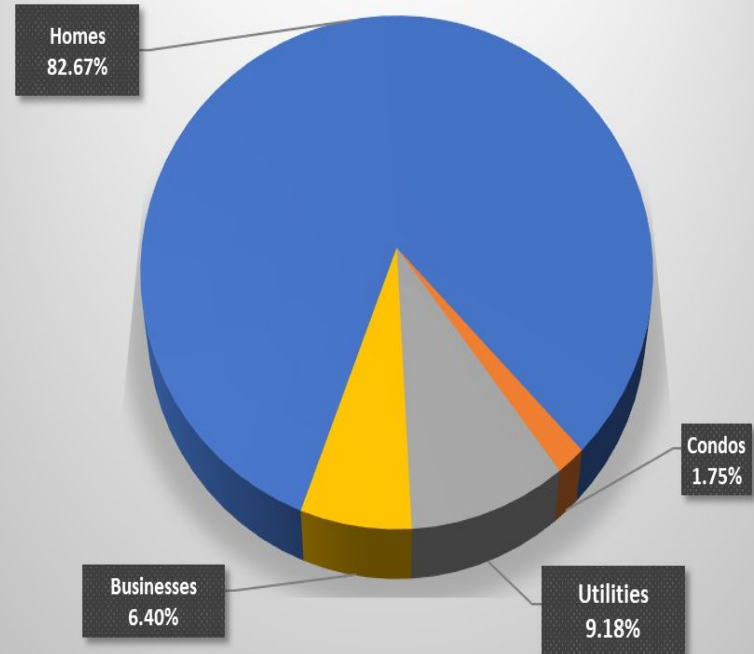
*The potential loss of \$8,400,000.00 is a potential loss that could occur in one year. This amount could be less. In addition, there are other LIPA properties that are PILOT properties which could separately, due to repurposing, lead to additional revenue loss.

TAX CLASS SHARE - 2024 VS. 2025

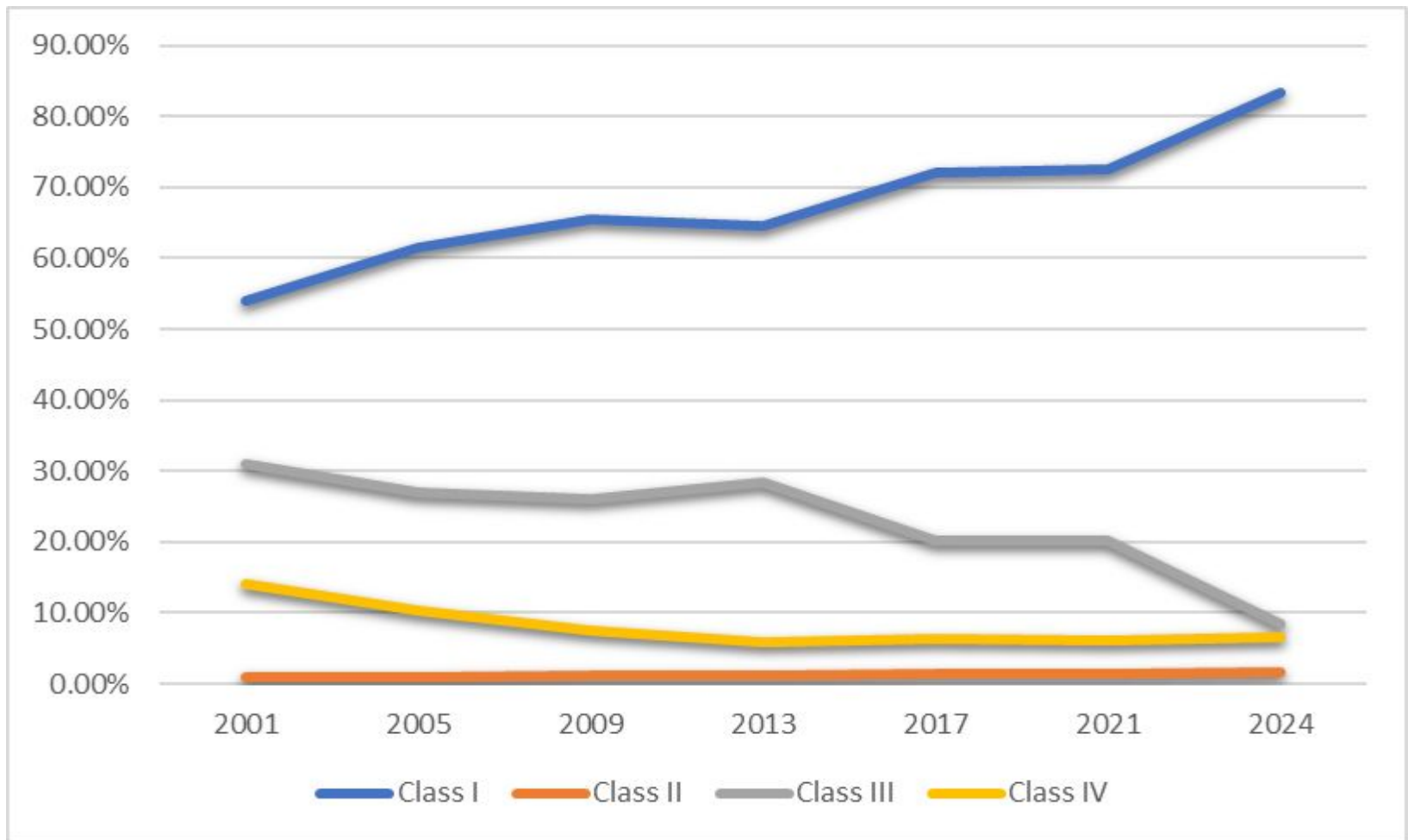
2024 Tax Class Share



2025 Tax Class Share



ADJUSTED BASE PROPORTIONS OVER TIME



Stability (for now) In:

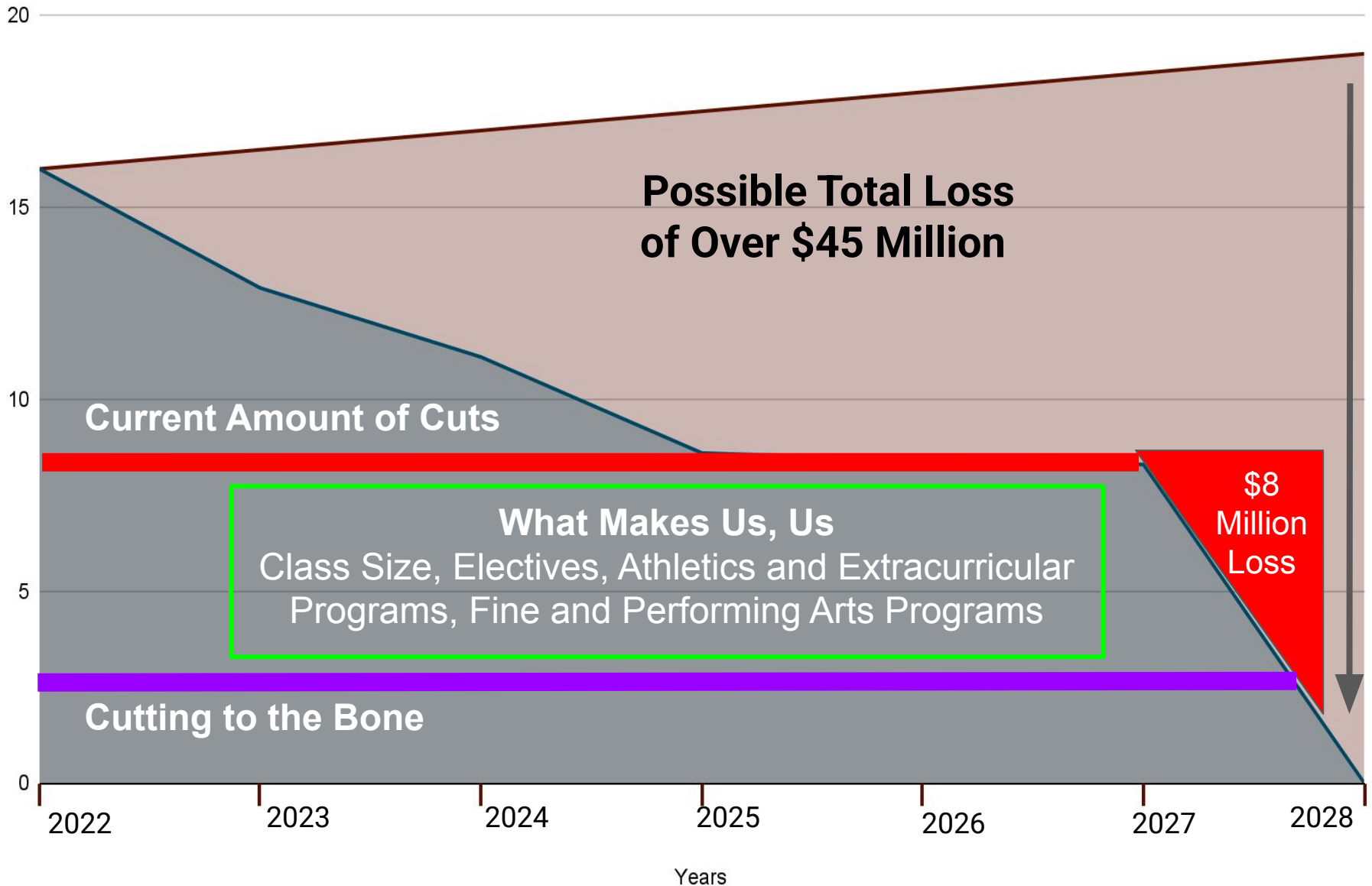
- Enrollment
- Number of sections
- Programs
- Staffing
- Tax Base
- Tax Share
- Revenue Loss
- Mandated Costs
- Inflation



Long Term Strategic Thinking

LIPA Taxes vs. LIPA Direct Assessment

Taxes Direct Assessment



Overall Cuts for 2023/24 and 2024/25 (This Year)
\$5.2 Million

Teachers	29
Teaching Assistants	7
Administrators	3
Paraprofessionals	10
Clerical	2
Total Positions Cut	51
Total \$ of Personnel Cuts	\$4.0 Million
Non-Personnel Cuts	\$1.2 Million
Total	\$5.2 Million



THE BUDGET DEVELOPMENT PROCESS

- The central office team reviews actual expenditures for the past five years.
- The central office team reviews enrollment, facilities, transportation and special education needs.
- Also, the central office team reviews trends to project health-care and other employee benefit costs (e.g. TRS)
- The central office team reviews projections related to grants and revenue loss from LIPA or other sources.
- Formulate a budget, write a narrative to tie together the SVOs, Strategic Plan and provide a roadmap for the future of each department .



THE BUDGET DEVELOPMENT PROCESS

- The Superintendent and Assistant Superintendents meet with the administrative team to discuss the District's goals and assumptions.
- Each administrator formulates zero-based budget proposals based upon:
 - Alignment to the District's SVOs, North Shore Learner and the North Shore Journey
 - Tie the initiative to prior years' plans to show the progression in student work
- Administrators consider course offerings and staffing
- Each administrator formulates a budget, writes a narrative to tie together the SVOs, Strategic Plan and provides a roadmap for the future of each department.



THE BASICS

Expenses	Revenue
Personnel and Benefits	State Aid
Capital Projects	Other Revenues
Material/Supplies	Tax Levy



2025-26 MAJOR EXPENDITURES

Description	Approved Budget 2024-25	Proposed Budget 2025-26	\$ Change	% Change From Prior Yr
General Support	11,090,195.94	11,767,250.51	677,054.57	6.10%
Instruction- <i>Includes Regular and Special Education</i>	68,800,836.72	70,317,551.64	1,516,714.92	2.20%
Pupil Transportation	3,121,612.62	3,336,105.58	214,492.96	6.87%
Community Service	28,750.00	32,125.00	3,375.00	11.74%
Employee Benefits	33,602,684.60	34,237,699.96	635,015.36	1.89%
Interfund Transfers	360,000.00	734,705.00	374,705.00	104.08%
Debt Service/Tax Anticipation Notes /BANs & EPC	5,644,820.21	5,210,410.06	(434,410.15)	(7.70%)
Total	122,648,900.09	125,635,847.75	2,986,947.66	2.435%



2025-2026 BUDGET DRIVERS

Description	Proposed Budget 2023-2024 Increases	% of Budget Increase
Employee Benefits <i>(Major increases due to Workers Comp Insurance (\$238,000), ERS (\$304,513), and Health Insurance (\$286,265))</i>	635,015.36	21.26%
Regular Instruction <i>(Major increase due to changes in Salaries and implementation of new curriculum.)</i>	363,441.13	12.17%
Special Education <i>(Major increases due to increase in the need for various Special Education Services)</i>	765,969.64	25.64%
Central Services <i>(Major increase attributable to Security and increases in cost of supplies and contracts)</i>	331,442.92	11.10%
Transportation <i>(Major increases due to contract transportation for special education of \$145,785.48)</i>	214,492.96	7.18%
Total Budget Drivers	2,310,362.01	77.35%



Health Insurance Increases

Health Insurance Budget Last 6 Years

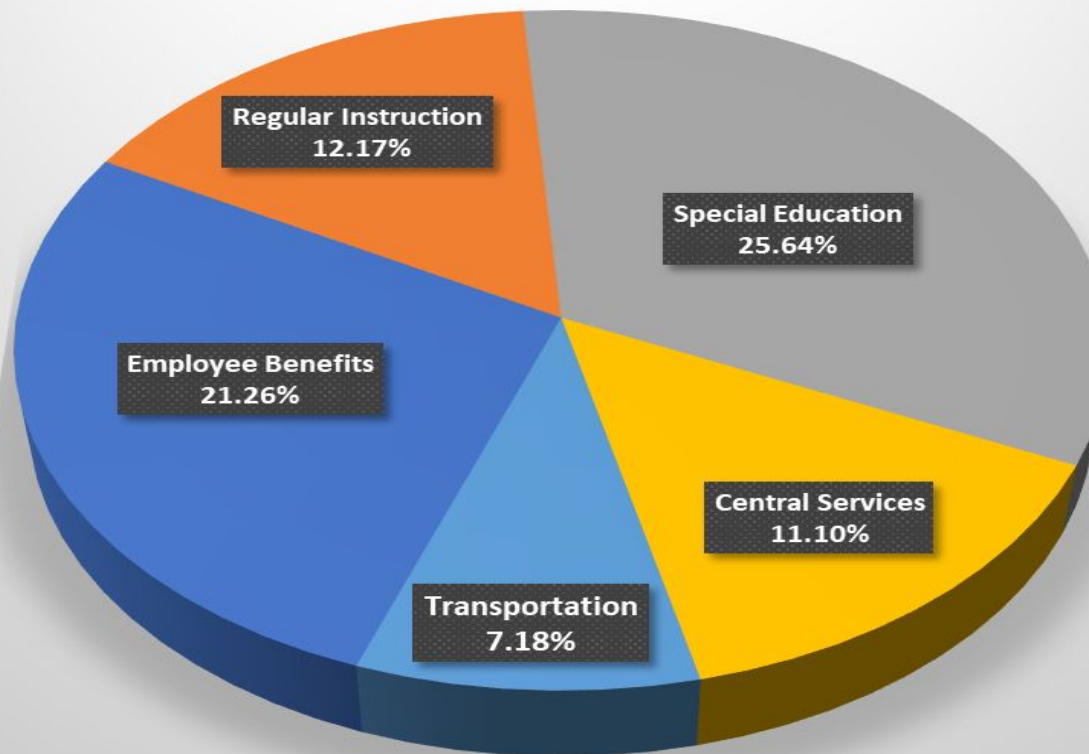
2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
14,067,400.88	14,508,909.53	15,916,219.67	17,919,053.36	19,423,362.16	19,709,627.32

Percentage Increase From Prior Year

2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
2.40%	3.14%	9.70%	12.58%	8.40%	1.47%



2025-2026 BUDGET DRIVERS



The above represents 77.35% of the budget increase.



BUDGET DRIVERS -ROLL OVER STAFF CONTRACTS

\$122,648,900.09	\$125,635,847.75	\$2,986,947.66	2.435%
2024-25 Salaries \$67,956,824	2025-26 Projected Salaries \$69,118,468	Dollar Increase \$1,161,644	Percentage Increase 1.71%
<u>% of Budget Excludes Benefits</u> <u>55.41%</u>	<u>% of Budget Excludes Benefits</u> <u>55.01%</u>		



BUDGET TO BUDGET INCREASES

Last Ten Years

Projected 2025-26 Increase of 2.435%

Budget Year	Budget Amount	Budget to Budget Increase
2015-16	\$97,575,530	1.800%
2016-17	\$99,494,105	1.966%
2017-18	\$102,113,515	2.633%
2018-19	\$104,868,519	2.698%
2019-20	\$107,799,955	2.795%
2020-21	\$110,315,209	2.333%
2021-22	\$112,644,865	1.202%
2022-23	\$115,964,181	3.872%
2023-24	\$120,354,394	3.786%
2024-25	\$122,648,900	1.907%
2025-26	\$125,635,847	2.435%
	Average Last 11 Years	2.493%



Overall Cuts for 2023/24 and 2024/25 (This Year)
\$5.2 Million

Teachers	29
Teaching Assistants	7
Administrators	3
Paraprofessionals	10
Clerical	2
Total Positions Cut	51
Total \$ of Personnel Cuts	\$4.0 Million
Non-Personnel Cuts	\$1.2 Million
Total	\$5.2 Million



REVENUES AT A GLANCE

- **Split Properties**: refund of school taxes from Roslyn, Locust Valley and Glen Cove School Districts
- **PILOTs**: two LIPA Peaking Stations on Shore Road; one business Pilot and 4 former LILCO (Long Island Lighting Company) properties removed from the district's tax roll in 2015. Direct Payments to be received from LIPA following the settlement between LIPA and Nassau County.
- **State Aid**: estimates based on the Governor's Executive Budget proposal
- **Miscellaneous Revenues**: Adult Education fees, tuition related services, St. Christopher's reimbursement, interest income, refunds, reimbursements and rental of properties
- **Fund Balance**: current year's operations, Bullet Grant from State Senator Gaughran and interfund transfer from ERS and TRS reserves
- **Tax Levy**: school taxes that will be raised to fund the proposed budget



2025-2026 REVENUES AT A GLANCE

Total Budget	2024-25 Adopted Budget 122,648,900.09	2025-26 Proposed Budget 125,635,847.75	\$ Increase 2,986,947.66	% Increase 2.435%
Split Properties	150,000.00	150,000.00	.00	.00%
PILOT 2 Peaking Stations	2,231,145.98	2,303,136.25	71,990.27	3.23%
Business PILOT IDA	38,000.00	41,353.80	3,353.80	8.83%
Former LILCO Properties and Direct Payments	11,457,135.84	11,339,481.07	(117,654.77)	(1.03%)
State Aid	9,323,168.00	10,033,904.00	710,736.00	7.62%
Miscellaneous Revenues	2,908,975.00	2,858,500.00	(50,475.00)	(1.65%)
Fund Balance- Current Operations	1,250,000.00	1,250,000.00	0.00	0.00%
Fund Balance-LIPA Settlement	1,250,000.00	500,000.00	(750,000.00)	(60.00%)
Bullet Grant	250,000.00	600,000.00	350,000.00	140.00%.
Fund Balance-From TRS Reserve	500,000.00	500,000.00	0.00	0.00%.
Fund Balance-From ERS Reserve	750,000.00	750,000.00	0.00	0.00%.
Interfund Transfer	0.00	0.00	0.00	0.00%
Subtotal Other Revenues	30,108,424.82	30,326,375.12	217,950.30	0.73%
Total Tax Levy-<i>Proposed</i>	92,540,475.27	95,309,472.63	2,768,997.36	2.992%
Tax Levy Permitted	94,108,929.73	95,496,945.15	1,388,490.32	
AMOUNT UNDER TAX CAP	1,568,454.46	187,472.52		



AT A GLANCE-BUDGET AND TAX LEVY 2025-26

Budget to Budget Increase

2024-25 Approved Budget	2025-26 Proposed Budget	\$ Increase	% Increase
\$122,648,900.09	\$125,635,847.75	\$2,986,947.66	2.435%
Tax Levy Increase			
\$92,540,475.27	\$95,309,472.63	\$2,768,997.36	2.992%



**The maximum allowable tax levy increase is
\$2,956,469.88 or 3.195%.**

WHAT IS THE TAX CAP?

- The Tax Cap is the amount by which a School District may increase the overall Tax Levy.
- Typically it is referred to as the “2% Tax Cap.”
 - Based on an allowable growth factor of 2% or the Consumer Price Index, whichever is less (2024-2025 Growth Factor is 2.00%)
- Adjusted based on certain items including:
 - Changes in Payments in Lieu of Taxes (PILOTs) from the current year to next year.
 - Changes in Capital Expenditures including Debt Service for Capital Expenditure Purposes from the current year to next year.
 - Allowance for any portion of the prior year’s maximum tax levy not utilized.
(Tax Levy for prior year was less than the allowable maximum.)



ESTIMATED MAXIMUM ALLOWABLE TAX LEVY INCREASE

Estimated Maximum Tax Levy Permitted	\$ 95,496,945.15
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Less:

Prior Year's Actual Tax Levy	92,540,475.27
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Estimated Maximum Allowable Tax Levy Increase
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\$ 2,956,469.88

Maximum Allowable Tax Increase %	3.195%
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Proposed Tax Levy	\$ 95,309,472.63
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Proposed Tax Levy Increase %	2.992%
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WHAT IS THE TAX CAP?

The Tax Cap does not refer to the tax on an individual property but rather is the total amount of taxes that may be levied on all Classes.

The change in taxes on an individual property is determined by several variables:

- **Tax Levy**
- **Net Assessed Value for all Property Classes**
 - **Value of all of the properties within the District's boundaries, as determined by the County - Provided in September**
- **Adjusted Base Proportions**
 - **Portion of the Levy that will be paid by each Property Class, as determined by the County - Provided in September**
- **Taxable Assessed Value on an Individual Property**



HOW IS THE LEVY DISTRIBUTED?

	2021-22 Total Levy	2022-23 Total Levy	2023-24 Total Levy	2024-25 Total Levy	PROPOSED 2025-26 Total Levy
	92,337,256.24	85,925,546.11	89,092,027.64	92,540,475.27	95,309,472.63
<u>CLASS 1</u> Single Family Homes	74.436%	83.387%	83.451%	82.669%	?
<u>CLASS 2</u> Coops and Condos	1.446%	1.708%	1.763%	1.747%	?
<u>CLASS 3</u> Utilities	17.716%	8.429%	8.344%	9.180%	?
<u>CLASS 4</u> Business and Commercial	6.402%	6.762%	6.441%	6.404%	?



**Class share of the levy is determined by Nassau County in September every year. The large shift adjusted base proportions from 2021-22 to 2022-23, reflect the change resulting from the LIPA/Nassau County Settlement.*

TAX LEVY AT A GLANCE

2022-23 Total Levy	2023-24 Total Levy	Adopted 2024-25 Total Levy	PROPOSED 2025-26 Total Levy
85,925,546.11	89,092,027.64	92,540,475.27	95,309,472.63
% Change from Prior Year	% Change from Prior Year	% Change from Prior Year	% Change from Prior Year
2.499%	3.685%	3.871%	2.992%



From School Tax Levy to Your Personal Tax Bill

The School Tax Levy Alone Does Not Determine Your School Tax Bill

Question 1 (May) Same for All in NS	Tax Levy (Determined by School)
Question 2 (October) Same for All Homes in NS	Class 1 Share of Levy (Determined by County)
Question 3 (October) Same for All Homes in NS	Assessed Value For Class 1 (Determined by County)
Question 4 (October) Same for All Homes in NS	Tax Rate
Question 5 (Fall) Specific to Each Home	Taxable Value for this House (Determined by County)
Question 6 (Fall) Specific to Each Home	School Tax For This House

Example

\$90,000,000
84% or \$75,600,000
4,200,000,000
$75,600,000 / 4,200,000,000 =$.01800
750,000
13,500.00



The School Tax Levy Alone Does Not Determine Your School Tax Bill

Neighboring District

Year	2020-2021	2021-2022	2022-2023
Tax Levy	(1.70% Increase in Tax Levy)	(1.98% Increase in Tax Levy)	(2.36% Increase in Tax Levy)
Taxable Value for this House (Determined by County)	602	797	914
Property School Tax	\$17,641.58	\$21,110.00 (19.66%)	\$22,202.71 (5.18%)

The School Tax Levy Alone Does Not Determine Your School Tax Bill

3 Homes in North Shore – Same Block

	2020-21 Taxable Value & Property Tax	2021-2022 Taxable Value & Property Tax	2022-23 Taxable Value & Property Tax
Home 1	725 \$15,102.53	803 \$15,653.23	872 \$16,081.42
Home 2	725 \$15,102.53	770 \$15,009.95	800 \$14,753.60
Home 3	494 \$10,290.55	582 \$11,345.18	653 \$12,042.63

The School Tax Levy Alone Does Not Determine Your School Tax Bill

Sample Home in Glenwood Landing

Year	2020-2021	2021-2022	2022-2023
Tax Levy (Determined by School)	91,031,703.77	92,337,256.24	85,925,546.11
Class 1 Share of Levy (Determined by County)	66,048,962.99	68,731,929.21	71,651,018.69
	72.6%	74.43%	83.39%
Assessed Value (Determined by County)	3,170,694	3,525,900	3,885,209
Tax Rate	2,083.1074518	1,949.3442585	1,844.1998536
Taxable Value for this House (Determined by County)	231	312	370
School Tax For This House	\$4,811.73	\$6,080.88	\$6,822.80

Property Taxes in Various School Districts

District	Tax Rate	Tax on Home with Taxable Assessed Value of \$750,000
Hewlett	2281.152	\$17,109
Levittown	2278.819	\$17,091
Syosset	2204.504	\$16,534
Baldwin	2172.067	\$16,291
Rockville Center	2135.304	\$16,015
Merrick	1990.613	\$14,930
Farmingdale	1947.033	\$14,603
Massapequa	1918.828	\$14,391
Jericho	1865.101	\$13,988
Oceanside	1821.393	\$13,660
East Williston	1792.676	\$13,445
Bethpage	1762.818	\$13,221
Roslyn	1727.985	\$12,960
North Shore	1658.402	\$12,438
Herricks	1601.057	\$12,008

HOW IS THE LEVY DISTRIBUTED?

	2021-22 Total Levy	2022-23 Total Levy	2023-24 Total Levy	2024-25 Total Levy	PROPOSED 2025-26 Total Levy
	92,337,256.24	85,925,546.11	89,092,027.64	92,540,475.27	95,309,472.63
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<u>CLASS 3</u> Utilities	17.716%	8.429%	8.344%	9.180%	?
<u>CLASS 4</u> Business and Commercial	6.402%	6.762%	6.441%	6.404%	?



**Class share of the levy is determined by Nassau County in September every year (this is 2024-25 data) The adjusted base proportions reflect the change resulting from the LIPA/Nassau County Settlement.*

2025-26 Proposed Budget - Key Takeaways

- Preserves all programs and courses
- Includes the implementation of new literacy curriculum
- Maintains current class sizes
- Will allow us to convert existing positions into additional support for our ENL and Special Education students, as well as creates an additional dedicated Groundskeeper position.
- Includes capital projects funding for the press box, new science research room and other outdoor projects. This budget line would create space for a future small bond.
- **\$500,000 in personnel cuts!**



Opportunity Costs and Feedback

What should be our next steps?

Tax Levy vs. Budget/Teacher Cuts

Tax Levy	# of Teaching Positions Eliminated	Approximate Cut in School Budget	Approximate Increase in Personal Property Tax on \$750,000 Home
4.00%	+8	+\$1 Million	\$525
3.50%	+4	+\$500,000	\$450
3.00%	0	\$0	\$375
2.50%	4	\$500,000	\$300
2.00%	8	\$1 Million	\$225



If the budget fails, we would need to...

Cut Teaching Positions

**Cut Capital Projects and
Future Bond Projects**

Postpone any Potential Bond

Increase Class Sizes at All Levels

Eliminate Electives



**BUDGET REVIEW CALENDAR
2025-2026**

Meeting Date	Topic	Narrative Section (A-C)	Budget Section (D)	Budget Code
February 27, 2025	• Superintendent's Overview	Section A-1/Pages 1-5	N/A	N/A
	• Enrollment	Section C	N/A	N/A
	• Efficiencies	N/A	N/A	N/A
	• Fund Balance	Section A-3/Page 3	N/A	N/A
	• Revenue Projections	Section F	N/A	N/A
March 13, 2025	Support-Non-Instructional	Section B1-B24		
	Instruction/Supervision of Instruction	Sections A-2/C1-C93		
	• Board of Education/Central Administration	N/A	D1-D4	1010-1481
	• Facilities (Non-Instructional)	Section B1-B14	D5-D11	1620-1670
	• Supervision of Instruction	N/A	D13-D17	2010-2020
	• Regular Instruction	Section C6-C65	D18-D25	2110
	• Special Education/St. Christopher	Section C66-C78	D26-D29	2250-2270
	• Occupational & Continuing Ed	Section C4-C5	D30	2280-2235
	• Library/Audio-Visual	N/A	D31-D32	2610
	• Technology	Section C79-C87	D33-D35	2630
	• Counseling	Section C1-C4	D36-37	2805-2810
	• Health Services	Section C1-C3	D38-D39	2815-2825
	• Athletics/Co-Curricular/Comm. Services	Section C40-C46	D40-D41, D44	2850-2855/7140
	• Transportation (Non-Instructional)	Section B20-B24	D42-D43	5510-5581
April 10, 2025	• Staffing	Section A-3/Page 5	N/A	2110
	• Commercial Insurance	N/A	D12	1910-1981
	• Employee Benefits	Section A-3/Page 6-11	D45-D46	9010-9060
	• Debt Service	N/A	D47	9901-9950
	• Revenue and Financing Sources (Update with any new NYS Info)	Section A-3/Pages 13-23	N/A	N/A
April 22, 2025 *Tuesday	BOE Adopts Budget			
May 20, 2025	Budget Vote and Board Election			

PLEASE HELP US DETERMINE THE IMPORTANT THINGS THAT "MAKES US, US" AND KEEPS US THE NORTH SHORE SCHOOL DISTRICT!

See Below for Topics and Dates

THURS, 2/13: MS PARENTS, VIRTUAL MEETING, 7 PM

**MS Electives, Extracurriculars, Clubs,
MS Class Sizes, Athletics & Arts**

MS optativas de maestría, actividades extracurriculares, clubes, atletismo y artes

MON, 3/3: BUSINESS ASSOCIATIONS/GROUPS MS LIBRARY, 7 PM

**Budget Drivers, Revenue Generation, Reserves
Tax Cap & Tax Levy, LIPA Settlement**

Impulsores del presupuesto, tasa de impuestos y límite de impuestos, ingresos, y liquidación LIPA

TUES, 3/11: HS PARENTS, HS CAFETERIA, 7 PM

HS School Program (AP/IB), HS Athletics & Arts

HS programas escolares de secundaria (IB/AP), atletismo y artes

TUES, 3/18: ELEMENTARY PARENTS VIRTUAL MEETING, 7 PM

**UPK, Class Sizes, World Languages,
Elementary Athletics & Arts**

UPK, tamaño de las clases, idiomas mundiales, atletismo y artes de primaria

WED, 4/2: COMMUNITY MEETING MS LIBRARY, 7 PM

**Budget Drivers, Tax Cap & Tax Levy
Revenues and LIPA Settlement**

Impulsores del presupuesto, tasa de impuestos y límite de impuestos, ingresos, y liquidación LIPA

North Shore Schools

112 Franklin Ave., Sea Cliff, NY 11579

Se necesita su participación

**YOUR
PARTICIPATION
IS NEEDED!**

**Now
3/24**



Ayúdenos a determinar las cosas importantes que "nos hacen ser nosotros" y nos mantienen como distrito escolar de North Shore.

**NON-PROFIT ORG.
U.S. POSTAGE
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PERMIT NO. 30**

**ECRWSS
CURRENT RESIDENT**

HELP US DETERMINE



THE NORTH SHORE JOURNEY

www.northshoreschools.org