

DEER PARK UNION FREE SCHOOL DISTRICT

Budget Review Session #1

March 7, 2023

AGENDA

- Tax Levy
- Other Revenue/Funding Sources
- Review of Expenditures
 - Employee Benefits
 - Capital and Debt Service
 - Board of Education
 - Finance, Legal Services and Personnel
 - Supervision and Instruction
 - Instructional Media
 - Instructional Technology

TAX LEVY

Tax Levy 2022-2023	\$76,788,064
Calculated Tax Levy 2023-2024	<u>78,089,210</u>
Tax Levy Increase	\$ 1,301,146
% Increase	1.69

OTHER REVENUE/FUNDING SOURCES

- State Aid – per Governor's proposal
 - \$47,982,197
- Other Revenue
 - \$10,536,537
 - Includes interest earnings, PILOTs, employee health insurance contributions, building rentals, and other miscellaneous revenue sources.
- Reserves
 - \$800,000 – from Reserve for Tax Reduction
- Appropriated Fund Balance
 - \$1,225,000

RESERVES

Reserve	Balance 6-30-23*	Use of Reserves	Balance 6-30-24*
Reserve for Tax Reduction	\$5,017,806	\$800,000	\$4,217,806
EBALR	\$3,991,152	\$0	\$3,991,152
Unemployment	\$ 941,991	\$0	\$ 941,991
Retirement	\$3,306,437	\$0	\$3,306,437
Workers' Compensation	\$1,656,152	\$0	\$1,656,152

*Estimated – does not include interest

EMPLOYEE BENEFITS

- **ERS and TRS (\$2,095,992 and \$6,001,095 respectively)**
 - Employer contribution rate increased for ERS and decreased for TRS
- **Social Security (\$5,774,023)**
 - Change in FICA wage limit: \$160,200
- **Workers Compensation (\$750,000)**
 - 21-22 claims paid - \$866,639; 22-23 claims paid to date - \$510,733
- **Life Insurance, Disability, Dental and Optical Insurance**
 - Budget covers slight premium increases
- **Health Insurance**
 - Estimated 15% premium increase based on previous years
 - Includes the health insurance buyback per CBAs

EMPLOYEE BENEFITS (CONTINUED)

- **Medicare Retirees (\$1,328,046)**
 - Reimbursement for Medicare premiums for retirees
 - Medicare premiums \$164.90 per month
- **Compensated Absences (\$400,000)**
 - Anticipate increase in retirees in 2023-2024
- **Unemployment Insurance (\$100,000)**
 - Covers quarterly unemployment insurance claims

DEBT SERVICE AND INTERFUND TRANSFERS

- **Summer Handicapped (\$250,000)**
 - For our ESY program
 - Our share of expenditures is 20% and the State picks up 80%
- **Transfer to Capital Funds (\$1,200,000)**
 - Increase for priority projects
 - \$800,000 from Reserve for Tax Reduction assists with offsetting this transfer
 - Proposed projects
 - HS Auditorium Dimming Rack
 - HS Cooling Tower Replacement
 - HS Roof (partial) – areas TBD
 - HS Curbing
 - District Wide Bathroom Upgrades
 - Transportation Diesel Tank Replacement
 - Transportation Gas Monitoring System
 - Districtwide Asbestos Abatement
- **Debt Service**
 - Continuation of bond, EPC and bus lease payments
 - New EPC (Phase II) financing
 - TAN Interest – increased due to increasing rates

BOARD OF EDUCATION AND CENTRAL ADMINISTRATION

- **Board of Education**
 - Most expenditures remain flat from prior year
 - Slight increase in conferences
 - Increase in cost of registrars and tellers for the annual budget vote
- **Central Administration**
 - Contractual salary increases
 - Increase in equipment and supplies
 - New furniture and equipment for Superintendent's office

FINANCE AND LEGAL SERVICES

- **Finance**

- Contractual salary increases
- Repairs/Contracts (\$260,000)
 - Districtwide copier lease and usage
 - Continuing records retention project
 - HS records
- Most other expenditures remain flat from prior year
- Supplies – new chairs for Asst. Supt. Office
- BOCES Codes
 - General 3% increase according to BOCES
 - E-rate, Health and Safety, State Aid support

- **Legal Services**

- Contractual increase in school attorney fee (\$72,229)
- Other Legal Services (\$90,000)
 - Current Spending through November billing - \$62,239
 - Also includes outside counsel fees for other claims

PERSONNEL ADMINISTRATION AND UNCLASSIFIED EXPENDITURES

- **Personnel**

- Contractual salary increases
- Professional and Technical Services (\$8,000)
 - Fingerprinting and background checks
 - Employee Assistance Program
- Most other expenditures remain flat from prior year
- BOCES Codes
 - General 3% increase according to BOCES
 - Teacher Certification, workshops, OLAS, AESOP

- **Public Relations**

- Syntax (\$73,744) (BOCES)

- **BOCES East Admin Data Processing (\$487,348)**

- Finance Manager
- Infinite Campus including online registration

- **Unclassified**

- General Liability Insurance (\$640,438)
 - Negotiated a decrease in the premium beginning January 1, 2023
 - Researching and working with NYSIR/IT in increase cyber insurance
- Student Accident Insurance (\$85,000)
- BOCES Admin/Capital (\$223,683/\$161,852)

CURRICULUM DEVELOPMENT AND SUPERVISION

- **Curriculum Development and Supervision**

- Contractual salary increases
- Conferences (\$25,000)
 - Used at the discretion of the Superintendent
- Assembly Programs
 - No increase
 - Anti-bullying, character building
- Admin Supplies – all buildings (\$31,000)
 - Desk/chair replacements
 - Used at each principal's discretion
- Administrative Conferences (\$8,000)
 - Per contract

INSTRUCTION

- **Teaching – Regular Day School**

- Contractual salary increases (Total salaries: \$30,698,116)
 - Includes FTE increases in ENL and Special Education
 - See FTE chart
 - Also includes contingent positions in each building
 - See Enrollment Data and Elementary Class Size Chart
- Teaching Assistants (\$365,424)
 - For non-special education needs (not IEP driven)
- AIS (\$838,779)
 - Includes set aside of \$773,779 per Governor's budget proposal
 - More detail to follow once state budget is finalized
- Foster Tuition (\$190,000)
 - Out of district placement for foster students originally from Deer Park
- Conferences (\$13,000)
 - Per DPTA contract
- BOCES Codes
 - General 3% increase
 - BOCES East Arts in Schools – increased to provide more programs in the schools
 - Leveraging BOCES aid
- Supplies
 - Increases for all schools for general classroom supplies
 - Includes a full set of folding chairs for HS graduation – no more rentals

INSTRUCTION – CONT'D

- **Departmental Codes**

- Most codes showing reallocation due to departmental needs
- Highlights
 - World Language
 - Textbooks (\$10,000)
 - Online textbooks to support new curricula and changing standards for World Languages
 - Technology Equipment (\$18,512)
 - Various equipment purchases for wood shops at Robert Frost
 - Sanders, drill presses
 - Technology Supplies (\$56,755)
 - Various supplies and furniture purchases for HS and RF
 - Includes Lego tables, cordless tool kits, band saws, sanders, charging stations
 - Music Equipment (\$17,000)
 - New risers for HS
 - Science Supplies
 - Includes microscope cameras, balances for HS and RF

INSTRUCTIONAL MEDIA

- **Library**

- Salary contractual increases
- Equipment – HS (\$20,000)
 - Purchase and installation of new circulation desk
- HS Library remodel – estimated costs included in building repairs (next meeting)
- BOCES – Library
 - School library automation
 - Online resources and databases for each school

- **Audio Visual**

- Supplies (\$14,199)
 - Various supplies including batteries, laminating materials, office supplies, microphones

INSTRUCTIONAL TECHNOLOGY

- **Equipment – (\$375,000)**
 - Hallway and cafeteria video monitors for HS and RF
 - Includes contingency funds for emergencies
- **Repairs and Contracts – (\$80,000)**
 - Cisco smart net, backup storage, checkpoint, barracuda, chromebook repairs, A+ Technology & Security
- **BOCES – Learning Technology – (\$2,405,000)**
 - Researching student attendance tracking system
 - E-rate cabling projects
 - Digital I-pad pens
 - Chromebook leases and insurance
 - Custom Computer – tech support
 - Various software licenses
 - Monitoring solution s- web filters
 - Internet services
 - Increase in bandwidth

INSTRUCTIONAL TECHNOLOGY (CONT'D)

- **BOCES East - Instructional Technology – (\$75,000)**

- Aimsweb
- Data Mining

- **Supplies – (\$185,000)**

- Ink, toner, projectors, printers, maker space supplies

- **Software Supplies – (\$187,740)**

- Renewal of various software licenses
- Google Enterprise

WHAT'S NEXT

- Budget review session #2 – March 21, 2023
 - Special education, special schools, athletics, pool, co-curricular, transportation, buildings and grounds
 - Public input/questions
- Budget adoption – April 11, 2023
- Budget available to public – April 25, 2023 (budget booklet)
- Public Budget Hearing – May 9, 2023
- **Budget Vote – May 16, 2023 at Deer Park High School**