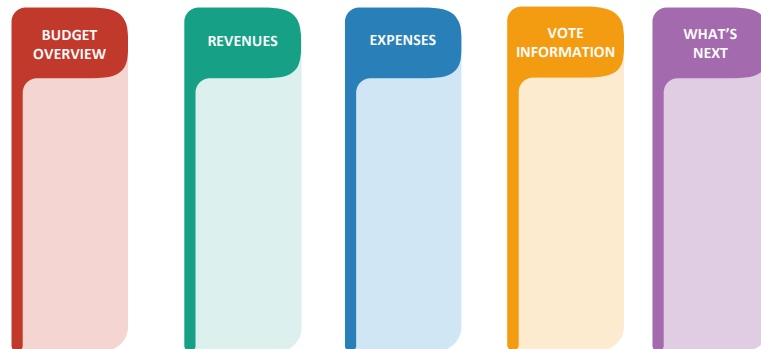




Deer Park School District
2025-2026 Budget Development
Board of Education Meeting
February 25, 2025

Budget Discussion Topics



Budget Discussion Topics

BUDGET OVERVIEW

- Total Budget
- Tax Levy
- History of Increases
- Budget Categories
- Budget Coding Basics
- This is what we have done
- What is on the horizon?

2025-2026 Budget Introduction February 25, 2025



2025-26 Budget*

TOTAL PROPOSED BUDGET

\$153,008,361

BUDGET-TO-BUDGET % INCREASE

5.98% increase
(above 2024-25)

BUDGET-TO-BUDGET \$ INCREASE

\$8,634,869
(above 2024-25)

PROPERTY TAX LEVY

\$80,887,169

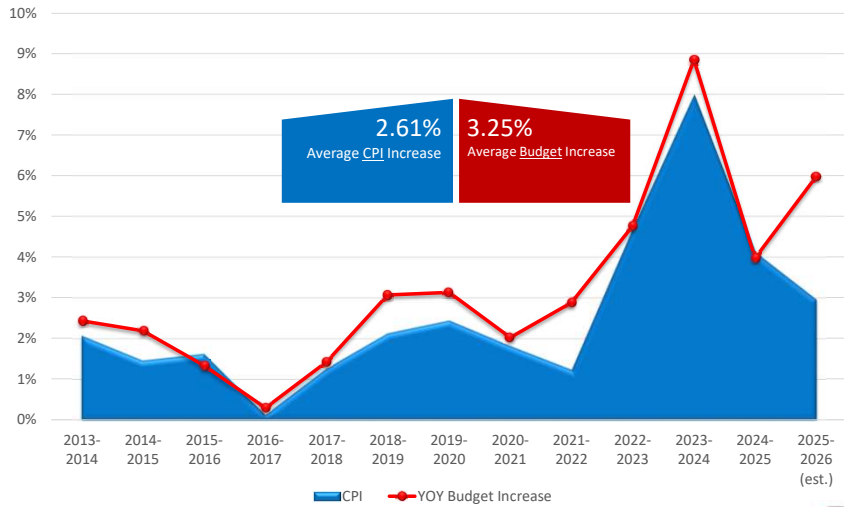
1.81% increase
(above 2024-25 determined by formula)

* As of February 14, 2025 – subject to change

2025-2026 Budget Introduction February 25, 2025



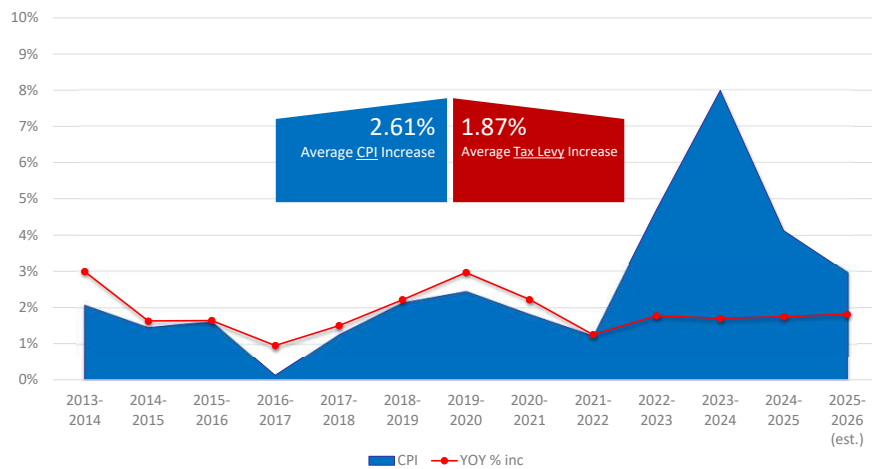
History of Budget Increases



2025-2026 Budget Introduction February 25, 2025



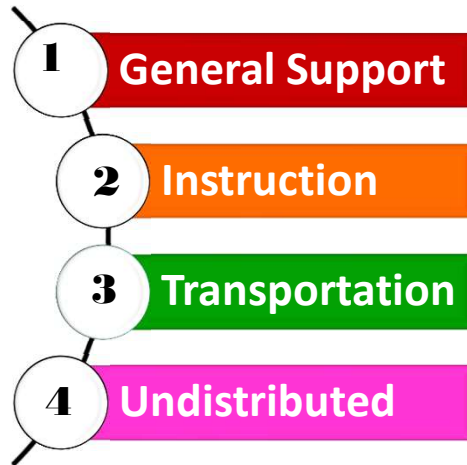
History of Tax Levy Increases



2025-2026 Budget Introduction February 25, 2025



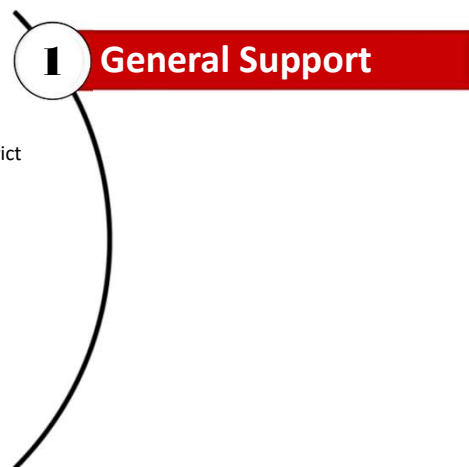
Budget Categories



2025-2026 Budget Introduction February 25, 2025



Budget Categories



The codes which begin with "1000"

- Expenses supportive of the entire district management effort
- Includes legal, Board of Education, elections, auditors, facilities, BOCES administrative charges, and insurance
- Includes expenses within the Superintendent, Human Resources, and Business Offices

2025-2026 Budget Introduction February 25, 2025



Budget Categories

1 General Support

The codes which begin with "2000"

- K-12 instructional programs of regular and special education students
- Principals, assistant principals, teachers, guidance counselors, psychologists, attendance, librarians, health services, etc
- Also included is summer school, alternative HS, the interscholastic sports program, co-curricular activities (*clubs*) as well as textbooks

2 Instruction

2025-2026 Budget Introduction February 25, 2025



Budget Categories

1 General Support

The codes which begin with "5000"

- All costs for transporting pupils to and from public, private and parochial schools

2 Instruction

3 Transportation

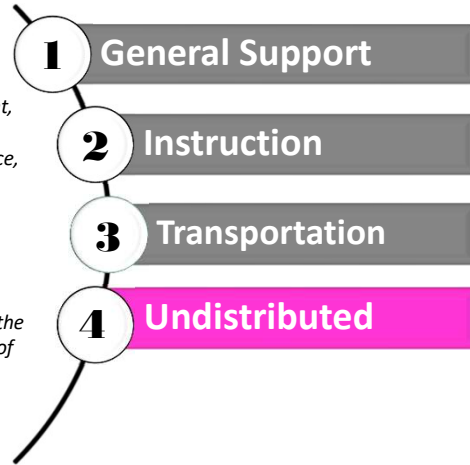
2025-2026 Budget Introduction February 25, 2025



Budget Categories

The codes which begin with "9000"

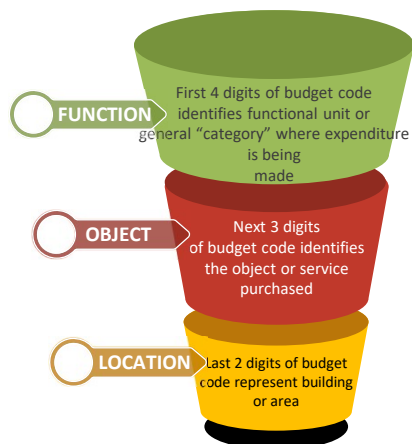
- Employee benefits (including retirement, Medicare, Social Security, Workers' Compensation, unemployment insurance, health insurance, life insurance, etc.)
- Debt service (principal and interest payments on long and short term borrowing)
- Transfers to other funds (i.e. to capital fund to fund large-scale projects, or to the Special Aid fund for the district's share of Special Education Summer School)



2025-2026 Budget Introduction February 25, 2025



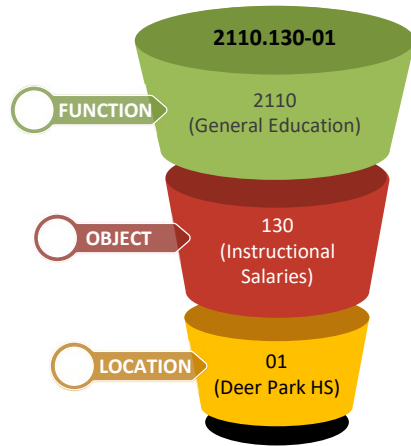
Budget Coding



2025-2026 Budget Introduction February 25, 2025



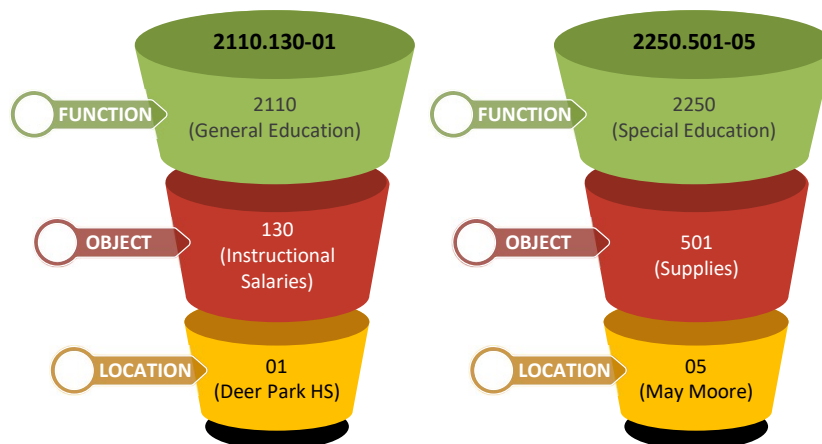
Budget Coding Examples



2025-2026 Budget Introduction February 25, 2025



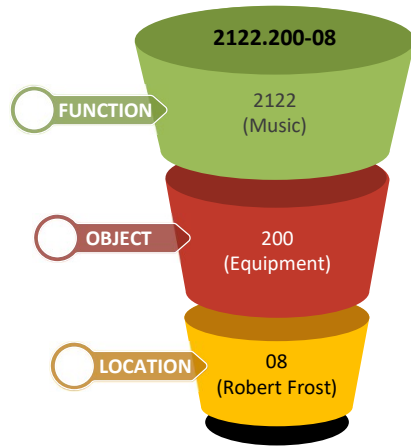
Budget Coding Examples



2025-2026 Budget Introduction February 25, 2025



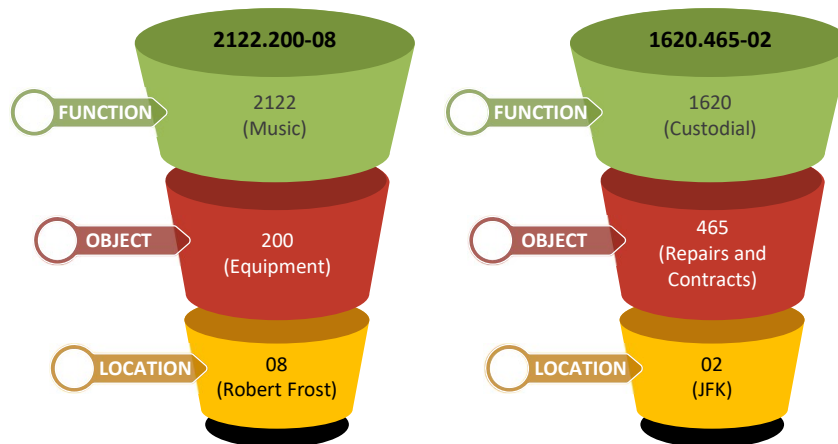
Budget Coding Examples



2025-2026 Budget Introduction February 25, 2025



Budget Coding Examples



2025-2026 Budget Introduction February 25, 2025



Look at what we have done!

- Academics and Student Activities
 - Alternative High School
 - Virtual Enterprise
 - School/Industry Advisory Board
 - NYS Seal of Civic Readiness
 - New AP classes
 - AP Computer Science
 - Computer science class
 - New bilingual class at JFK
 - Additional clubs in each school
 - Badminton, flag football and boys' volleyball
 - All COVID Grant positions absorbed in the General Fund budget
 - Expansion of the marching band and new uniforms

2025-2026 Budget Introduction February 25, 2025



Look at what we have done!

- Health and Safety
 - Air conditioning in all classrooms
 - Security vestibules in all school buildings
 - Perimeter fencing at the High School
 - Upgraded communication radios
 - Increased security positions
 - 2019-2020: 24 security guards
 - 2024-2025: 30 security guards
 - State of the art security cameras
 - Upgraded PA systems in all school buildings

2025-2026 Budget Introduction February 25, 2025



Look at what we have done!

- Facilities and Infrastructure
 - Electrical upgrades*
 - HS overhaul coming this summer
 - New gym floor and drainage system at the HS
 - Perimeter fencing at the High School
 - New boiler/HVAC system at Memorial coming this summer*
 - Upgraded bathrooms in JFK coming this summer*

*Approved in prior budgets

2025-2026 Budget Introduction February 25, 2025



Pics, or it didn't happen



New HS gymnasium floor



HS perimeter fence



Bilingual class from JFK presents to the BOE



Muslim Student Association

2025-2026 Budget Introduction February 25, 2025



The Best is Yet to Come!

- Full day Pre-K
- AP African American Studies
- HS outdoor bathrooms and concession stand
- Outdoor basketball court at Robert Frost
- Investigative kits for new science curriculum
- Intramurals
- Upgrading security cameras
- 24/7 security monitoring
- Additional bilingual class at JFK
- Purchasing new buses
 - In-house runs have increased 23% over the last 3 years

2025-2026 Budget Introduction February 25, 2025



What are we spending for our students?



Direct General Fund expenditures for students over the last four years*:

2020-2021: \$.87 of every dollar

2021-2022: \$.88 of every dollar

2022-2023: \$.87 of every dollar

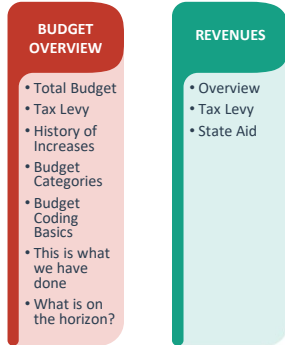
2023-2024: \$.87 of every dollar

*per our external auditors

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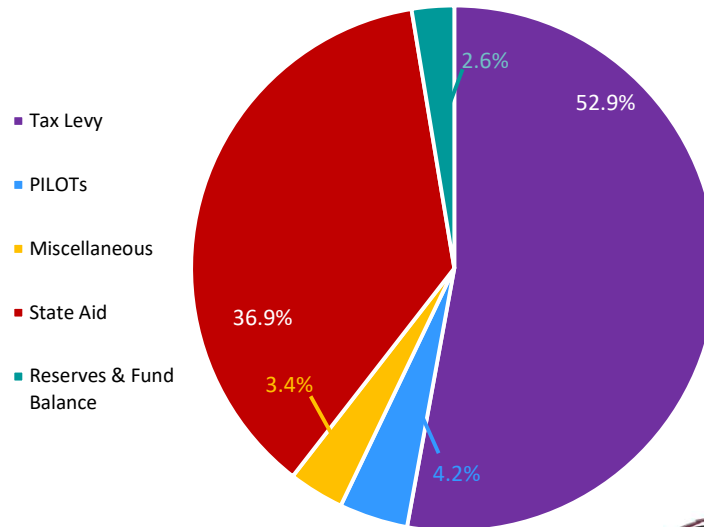
Budget Discussion Topics



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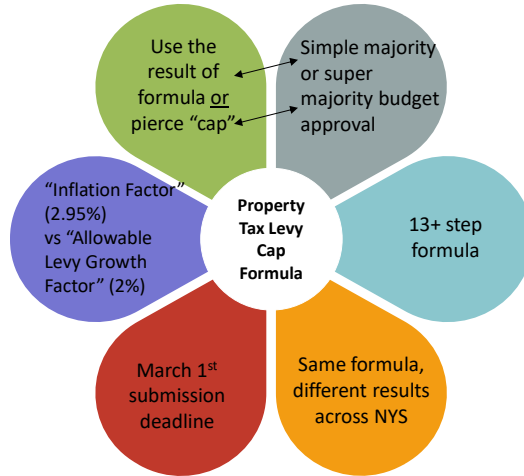
Revenue Overview



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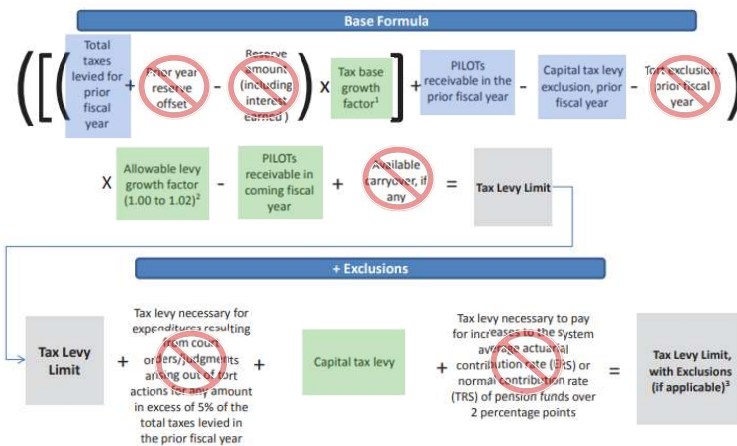
Revenues: Tax Levy



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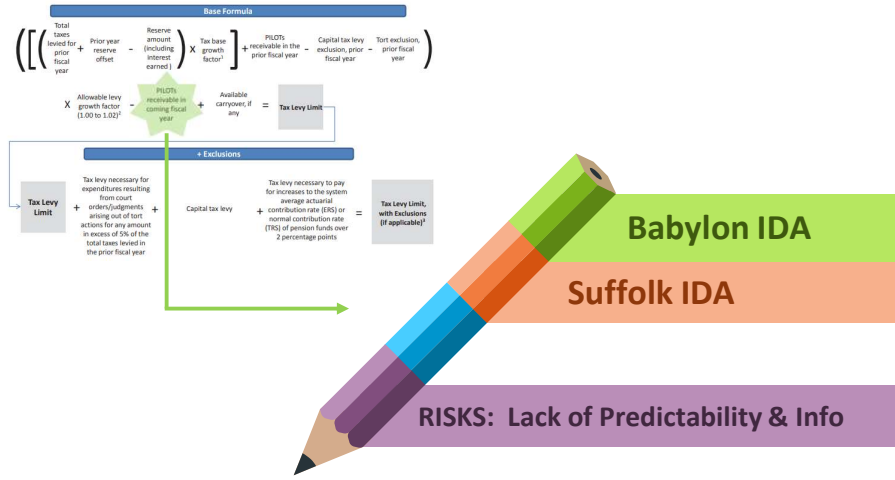
Revenues: Tax Levy



2025-2026 Budget Introduction February 25, 2025



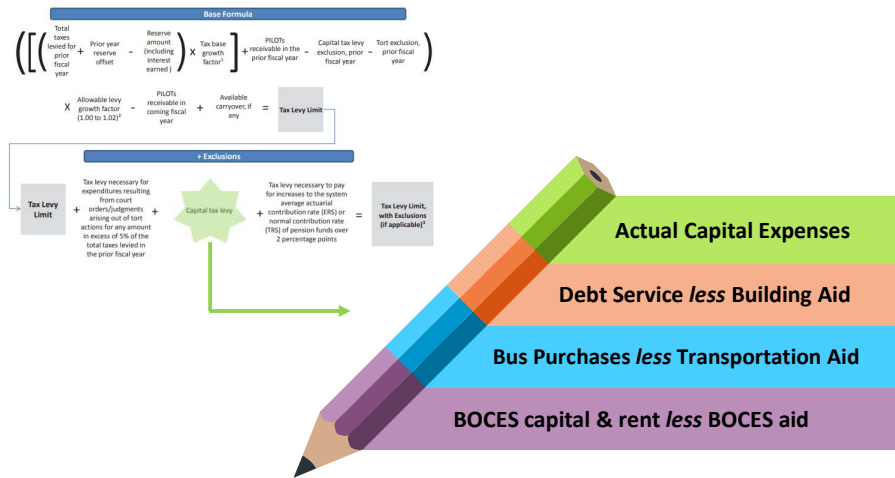
Revenues: Tax Levy



2025-2026 Budget Introduction February 25, 2025



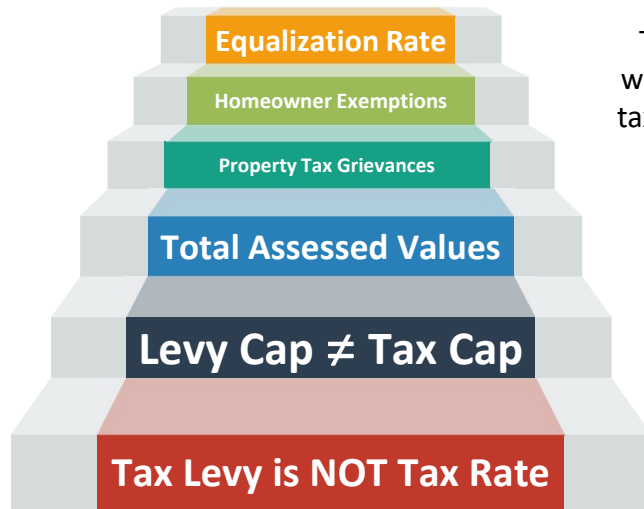
Revenues: Tax Levy



2025-2026 Budget Introduction February 25, 2025



Revenues: Tax Levy

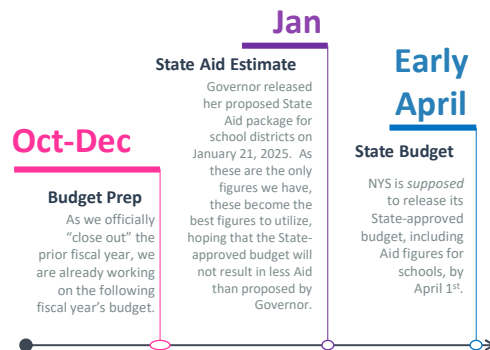


Tread carefully when referring to tax levy versus tax rate

2025-2026 Budget Introduction February 25, 2025



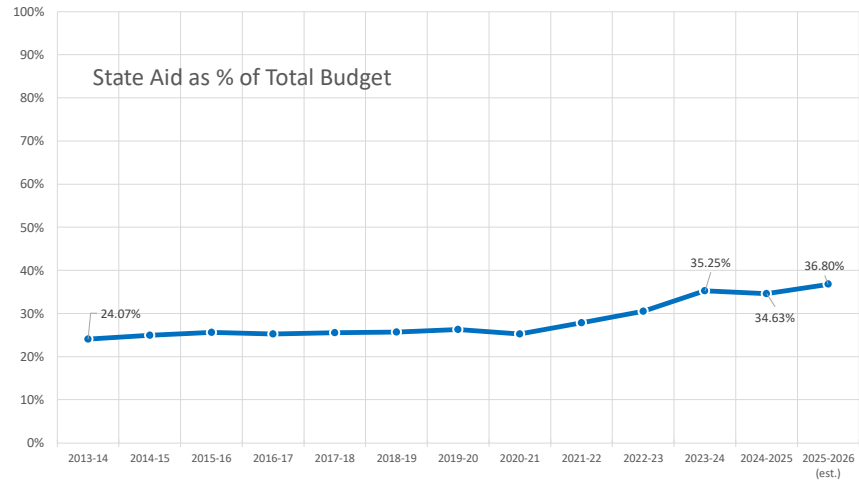
Revenues: State Aid



2025-2026 Budget Introduction February 25, 2025



Revenues: State Aid



State Aid data is from budgeted state aid, not received

2025-2026 Budget Introduction February 25, 2025



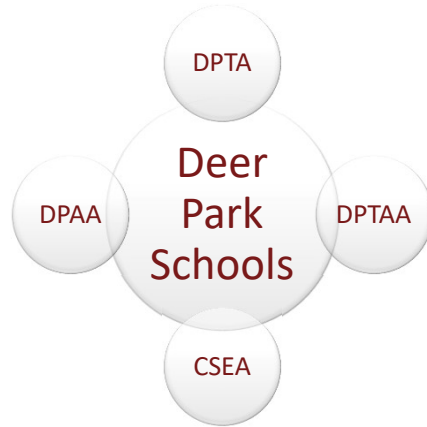
Budget Discussion Topics

<p>BUDGET OVERVIEW</p> <ul style="list-style-type: none">• Total Budget• Tax Levy• History of Increases• Budget Categories• Budget Coding Basics• This is what we have done• What is on the horizon?	<p>REVENUES</p> <ul style="list-style-type: none">• Overview• Tax Levy• State Aid	<p>EXPENSES</p> <ul style="list-style-type: none">• Contractual increases• Big ticket items
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2025-2026 Budget Introduction February 25, 2025



Expenses – Contractual Increases



- Contractual increases per collective bargaining agreements
 - DPAA and CSEA expiring June 30, 2026

2025-2026 Budget Introduction February 25, 2025



Expenses – Big Ticket Items

- Health Insurance premiums have increased over 10-15% - small increase for NYSHIP this January. Must plan for big increase in the following year
- Transfer to Capital increase for much needed projects districtwide. Will be discussed in detail at the first budget review session.
- Debt Service includes:
 - 2015 bond payments
 - Phase I – Energy Performance Contract
 - Phase II – Energy Performance Contract
 - Bus Lease
 - New bond for CVA settlement
- Liability Insurance premiums have increased over 20% and is becoming a trend.



Health Insurance



Transfer to Capital



Debt Service



Liability Insurance

2025-2026 Budget Introduction February 25, 2025



Budget Discussion Topics

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REVENUES

- Overview
- Tax Levy
- State Aid

EXPENSES

- Contractual increases
- Big ticket items

VOTE INFORMATION

- Voter propositions
- Voting details
- Who can vote

2025-2026 Budget Introduction February 25, 2025



Vote Information

May 2025

SUN	MON	TUE	WED	THU	FRI	SAT
		20				

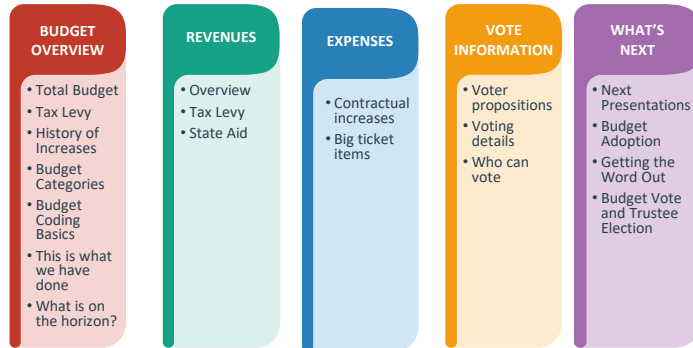
Statewide school district voting held the third Tuesday in May each year.

- Voter propositions:
 - ✓ Budget Vote
 - ✓ Trustee Election
- Voting details:
 - ✓ Location: Deer Park HS Gymnasium
 - ✓ Hours: 7 am to 9 pm
- Can I vote?
 - ✓ Visit www.deerparkschools.org to find out if you're eligible and registered
 - ✓ Not registered? Contact our District Clerk

2025-2026 Budget Introduction February 25, 2025



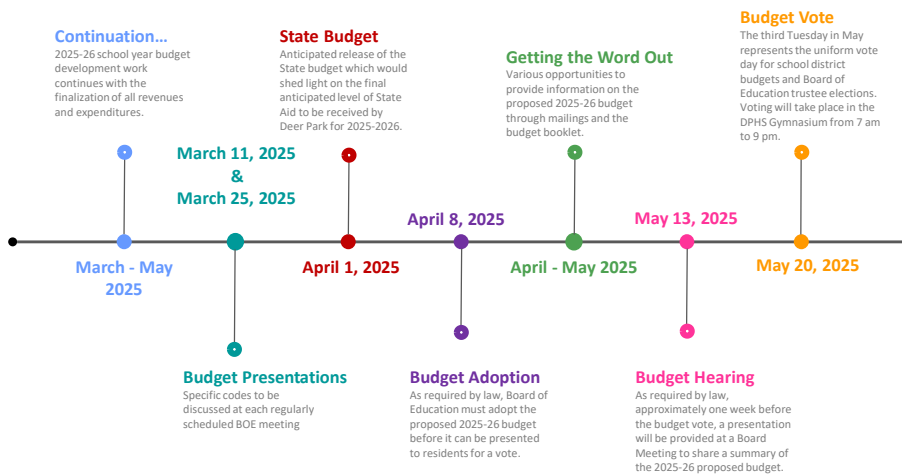
Budget Discussion Topics



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What's to come...



2025-2026 Budget Introduction February 25, 2025

