



Deer Park School District
2024-2025 Budget Development
Board of Education Meeting
Budget Review Work Session #1
March 12, 2024

BUDGET DISCUSSION TOPICS

BUDGET
OVERVIEW

REVENUE

EXPENDITURES

VOTE
INFORMATION

WHAT'S
NEXT



BUDGET DISCUSSION TOPICS

BUDGET OVERVIEW

- Updated Proposed Budget



2024-25 BUDGET*

**TOTAL PROPOSED
BUDGET**

\$144,138,492

**BUDGET-TO-BUDGET
% INCREASE**

3.80% increase
(above 2023-24)

**BUDGET-TO-BUDGET
\$ INCREASE**

\$5,280,587
(above 2023-24)

**PROPERTY
TAX LEVY**

\$79,450,396

1.74% increase
(above 2023-24 determined by
formula)

* As of March 7, 2024– subject to change



BUDGET DISCUSSION TOPICS

BUDGET OVERVIEW

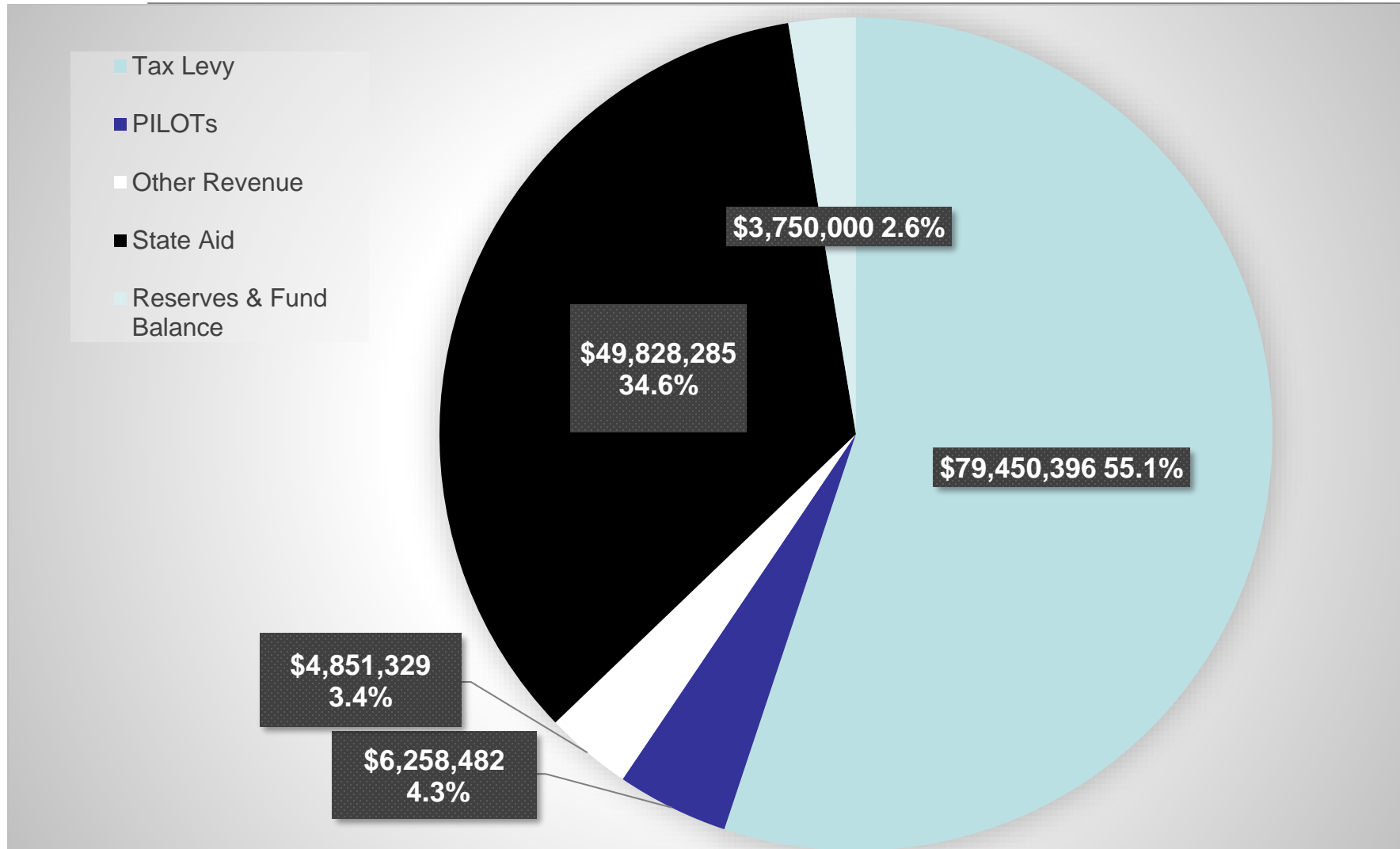
- Updated Proposed Budget

REVENUE

- Tax Levy
- State Aid
- Other Revenue
- Reserves



REVENUE OVERVIEW



REVENUES: RESERVES

Reserve	Balance at 6-30-2024*	Use of Reserves	Balance at 6-30-2025*
Reserve for Tax Reduction	3,614,674	1,000,000	2,614,674
EBALR	5,204,399	500,000	4,704,399
Unemployment	957,709	10,000	947,709
Retirement	5,908,185	140,000	5,768,185
Workers' Compensation	1,359,066	400,000	959,066

*does not include interest



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EXPENDITURES

- Employee Benefits
- Debt Service and Interfund Transfers
- Board of Education and Central Administration
- Finance and Legal
- Personnel & Unclassified
- Central Services and B&G
- Curriculum and Supervision
- Instruction



EMPLOYEE BENEFITS

- **ERS and TRS (\$2,200,430 and \$6,194,211 respectively)**
 - Small exclusion on the tax levy for the ERS contribution
- **Social Security (\$5,806,113)**
 - Change in FICA wage limit: \$168,600
- **Workers Compensation (\$750,000)**
 - 22-23 claims paid - \$753,122; 23-24 claims paid to date - \$426,862
- **Life Insurance, Disability, Dental and Optical Insurance**
 - Budget covers slight premium increases
- **Health Insurance**
 - Trending increases are 13-15%
 - Includes the health insurance buyback per CBAs



EMPLOYEE BENEFITS - cont'd

- **Medicare Retirees (\$1,385,000)**
 - Reimbursement for Medicare premiums for retirees
 - Medicare premiums \$174.70 per month
- **Compensated Absences (\$400,000)**
 - Covers sick day payouts per CBAs
- **Unemployment Insurance (\$100,000)**
 - Covers quarterly unemployment insurance claims



DEBT SERVICE AND INTERFUND TRANSFERS

- **Summer Handicapped (\$280,000)**
 - For our ESY program
 - Our share of expenditures is 20% and the State picks up 80%
- **Transfer to Capital Funds (\$1,800,000)**
 - Increase for priority projects
 - \$1,000,000 from Reserve for Tax Reduction assists with offsetting this transfer
 - Proposed projects
 - HS electrical upgrade
 - Memorial Heating System
 - JQA Lobby Bathroom
 - Districtwide Asbestos Abatement
 - Proposing a separate proposition to use unexpended capital funds to assist with the above project costs
 - Recommending the establishment of a Capital Reserve Fund for future projects – additional proposition



DEBT SERVICE AND INTERFUND TRANSFERS

- **Debt Service**

- Continuation of bond, EPC and bus lease payments
 - Additional EPC Phase II financing for change orders approved earlier this year
 - Finished one bus lease, started two additional in 23-24
- TAN Interest – increased due to increasing rates
- Subscription Based IT Arrangements and Leases
 - GASB requirement
 - Does not affect the bottom line of the budget – offset in revenue



BOARD OF EDUCATION AND CENTRAL ADMINISTRATION

- **Board of Education**

- Most expenditures remain flat from prior year
- Still trying to find the perfect furniture for the board room
- Slight increase in dues

- **Central Administration**

- Contractual salary increases



FINANCE AND LEGAL SERVICES

- **Finance**

- Contractual salary increases
- Replacement of office furniture
- Repairs/Contracts
 - Districtwide copier lease and usage
 - Continuing records retention project
- Most other expenditures remain flat from prior year
- BOCES Codes
 - General 3% increase according to BOCES
 - E-rate, Health and Safety, State Aid support
 - Transition plan for Health and Safety Officer

- **Legal Services**

- Contractual increase in school attorney fee
- Other Legal Services
- Current Spending through November billing - \$59,485
 - Also includes outside counsel fees for other claims



PERSONNEL ADMINISTRATION AND UNCLASSIFIED EXPENDITURES

- **Personnel**
 - Contractual salary increases
 - Most other expenditures remain flat from prior year
 - BOCES Codes
 - General 3% increase according to BOCES
 - Teacher Certification, workshops, OLAS, AESOP
- **Public Relations**
 - Syntax
- **BOCES East Admin Data Processing**
 - Finance Manager
 - Infinite Campus including online registration
- **Unclassified**
 - General Liability Insurance
 - Trending with a 15% increase in premiums
 - Student Accident Insurance
 - BOCES Admin/Capital



CENTRAL SERVICES AND BUILDINGS AND GROUNDS

- **Operation of Maintenance and Plant (Buildings and Grounds) 1620-1680**
 - Contractual salary increases
 - Equipment
 - floor machines, snow brushes
 - Utilities
 - rate increase and new A/C usage
 - Telephone – includes land lines, wireless, and emergency hot lines
 - Cartage -
 - Custodial Supplies
 - Cost increases



CENTRAL SERVICES AND BUILDINGS AND GROUNDS, CONT'D.

- Grounds salaries – contractual increases
- Maintenance and grounds equipment
 - Maintenance truck
- Grounds upkeep
 - JQA courtyard/sprinklers
- Professional and Technical Services
 - Various maintenance and service contracts
- Building and Equipment Repair – all buildings
 - Boilers, HVAC, plumbing, electrical, etc.
- **Security**
 - Equipment – security vehicle
- **Publications**
 - Equipment – laminator, plate maker



CURRICULUM DEVELOPMENT AND SUPERVISION

- **Contractual salary increases**
 - Absorbs grant funded administrative position
- **Conferences**
 - Used at the discretion of the Superintendent
- **Assembly Programs**
 - No increase
 - Anti-bullying, character building
- **Admin Supplies – all buildings**
 - Desk/chair replacements
 - Used at each principal's discretion
 - Robert Frost – new main office furniture
- **Administrative Conferences**
 - Per contract



INSTRUCTION

Teaching – Regular Day School

- Contractual salary increases
- Includes contingent positions in each building and absorbs some grant funded positions
 - Includes 1 bilingual position
 - See Enrollment Data and Elementary Class Size Chart
- Teaching Assistants
 - For non-special education needs (not IEP driven)
- Tuition
 - New Charter School with approximately 9 Deer Park students attending
- Foster Tuition
 - Out of district placement for foster students originally from Deer Park
- Conferences
 - Per DPTA contract
- BOCES Codes
 - General 3% increase
 - BOCES East Arts in Schools – increased to provide more programs in the schools



PROJECTED ELEMENTARY CLASS SIZE

	JFK			JQA			MM		
	# Stud	# Sect	Avg	# Stud	# Sect	Avg	# Stud	# Sect	Avg
Pre-K				85	6	14.2	69	4	17.3
K				131	6	21.8	117	6	19.5
1				112	6	18.7	125	6	20.8
2				141	6	23.5	125	6	20.8
3**	275	12	22.9						
4	266	12	22.2						
5	275	12	22.9						
TOTAL	816	36	22.667	469	24	19.542	436	22	19.818



INSTRUCTION – cont'd

- **Departmental Codes**

- Most codes showing reallocation due to departmental needs

- **Highlights**

- Art Equipment
 - Replacing 3 paper cutters
- Business Education
 - Supplies for new curriculum – Virtual Enterprise and Digital Generation
- Family and Consumer Science
 - Increase in culinary sections
- Technology Equipment
 - New workbenches for Technology Shops
- Music Equipment
 - Baritone Sax, Piccolo, Tenor Sax, Bass Clarinet, Spotlights for stage
- Science supplies for HS and RF
 - New Earth and Space Science and Life Science investigations kits required by NYSED



Budget Discussion Topics

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VOTE INFORMATION

- Voter propositions
- Voting details
- Who can vote



VOTE INFORMATION

May 2024

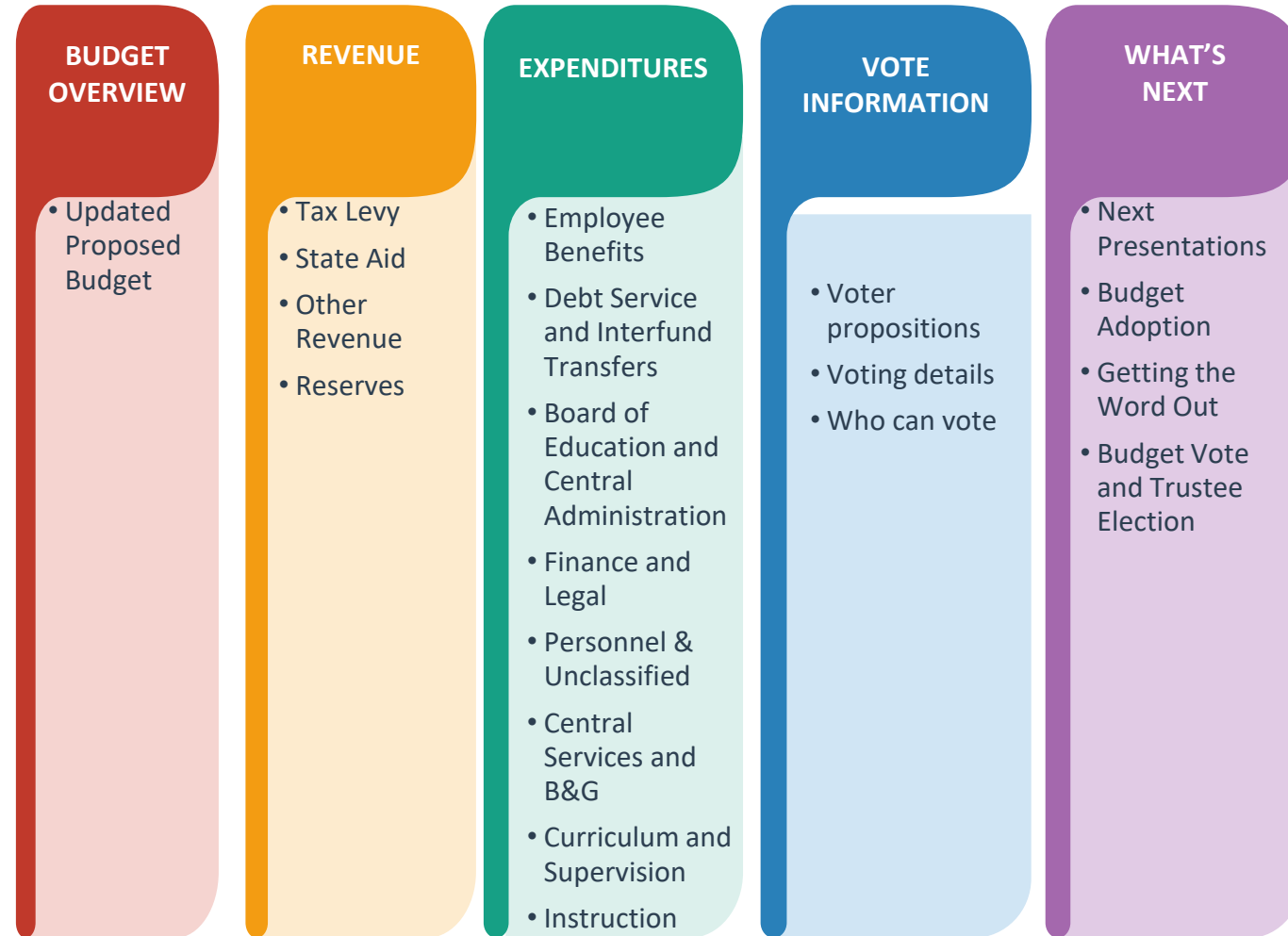
SUN	MON	TUE	WED	THU	FRI	SAT
		21				

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

- Voter propositions:
 - ✓ Budget Vote
 - ✓ Trustee Election
 - ✓ Capital Reserve Fund
 - ✓ Use of Unexpended Capital Funds
- 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



BUDGET DISCUSSION TOPICS



WHAT'S TO COME....

Continuation...

2024-25 school year budget development work continues with the finalization of all revenues and expenditures.

State Budget

Anticipated release of the State budget which would shed light on the final anticipated level of State Aid to be received by Deer Park for 2024-2025.

Getting the Word Out

Various opportunities to provide information on the proposed 2024-25 budget through mailings and the budget booklet.

Budget Vote

The third Tuesday in May represents the uniform vote day for school district budgets and Board of Education trustee elections. Voting will take place in the DPHS Gymnasium from 7 am to 9 pm.

