

AGENDA ITEM

Deer Park Union Free School District
MAY 21, 2024 BUDGET VOTE
BUDGET DEVELOPMENT CALENDAR

BOE APPROVED 11/28/2023
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DATE	BUDGET TASK	RESPONSIBILITY
11/7/23	Proposal requests to vendors for 2023-2024 services	Business Office
*11/28/23	<i>Calendar to BOE for approval – discuss direction and parameters</i>	
Nov	Administrator budgets entered by business office, budget reports prepared	
12/1/23	Budgets from administrators due	Individual Admins
12/4-8,2023	DO meetings with budget administrators to review	DO, Admins
12/11/23	Review current year expenditures	Jimenez
1/2/24	Input salary and personnel projections, staffing requests due	
1/5/24	Business office provides working budget to Superintendent	
1/8/24	Schedule student activities for day of vote	Principals
1/9/24	<i>Full administrative review and approval of 1st draft</i>	All Admin
1/17/24	Revise budget according to State Aid projections	DO
	Fixed contractual expenses calculated and entered	Jimenez/Cummings/ Reynolds
	Calculate/enter revenue, project State Aid	Jimenez
Early Feb	Review BOCES cosers / project next year's BOCES expenses	DO(Consult Admin)
Feb	Student registration in PIG / Eco	Cobb/Kozlowsky
2/16/24	Budget sent home in packet	Superintendent
2/19/24- 2/23/24	Calculation of tax levy limit sent to State Comptroller, Commissioner of Education, and Commissioner of Taxation and Finance	Jimenez
*2/27/24	Budget presented to BOE – introduction	BOE/DO
After 3/1/24	BOE Candidate Petitions available for pick up by appt. from the District Clerk	District Clerk
*3/12/24	<i>BOE review specified codes</i>	BOE/DO
3/22/24	Last day voter propositions (60 days prior to vote)	District Clerk
*3/26/24	<i>BOE review specified codes - conclude BOE modifications/Public input meeting</i>	BOE / DO
3/27/24	Possible revisions entered	Business Office
4/2-4/6, 2024	1 st Public notice at least 45 days prior, 4x before vote	District Clerk
April	Publish budget notice in district newsletter	Syntax
*4/16/24	<i>BOE discuss questions raised at workshops</i>	BOE/DO
	<i>Full administrative review and approval</i>	DO/Admin
	<i>Official adoption of budget</i>	BOE
*4/16/24	Tax report card approved – must be submitted to SED by 4/26 /24	Jimenez
4/22/24	Meet with Syntax to prepare public presentation/materials	Superintendent/Syntax
	Budget booklet sent to printer	Meg/Larry Mangan
	Last day for petition to run for BOE – Petitions returned NLT 5:00 PM	District Clerk
4/23/24	Drawing of ballot position – Time TBD – Ballots finalized	District Clerk
5/7/24	<i>Budget available to public at least 7 days prior to public hearing</i>	Business Office
	<i>Budget booklet available / mailed</i>	
Early May, 2024	Voter Registration – in person - check the website for specific times/dates	District Clerk
*5/14/24	<i>Public Hearing/ 7-14 days prior to vote</i>	
	<i>Receipt of Absentee Ballot APPLICATION (if ballot is to be MAILED to voter)</i>	
5/15/24	Budget comparison cards mailed 6 days prior to vote (Budget Notice)	Jimenez
5/21/24	Absentee ballots received by District Clerk no later than 5PM, day of vote	District Clerk
	Budget vote	
	Students vote	Principals

“*” indicates BOE meeting

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May 21, 2024 Budget Vote
Planning Calendar

AGENDA ITEM

DATE	Budget Activity / Category (Budget Code)
February 16, 2024	Budget sent home to BOE
February 27, 2024*	Introduce Budget to Public
March 12, 2024	Fringe Benefits, Capital, Debt Service (9000), BOE, Central Admin, Finance (1010-1399) Revenues and Tax Levy Legal Services, Personnel (1420-1499) Central Services / Buildings and Grounds (1620-1989) Supervision / Instructional (2010-2020), Instruction (2110-2170)
March 26, 2024	Special Education (2250-2259) Special Schools, PPS (2280,2320-2350, 2805-2832) Athletics, Pool, Co-Curricular (2850, 2851-2855, 2856) Transportation (5500) Instructional Media (2610-2612) Technology (2630) Public Input/BOE Modifications
April 16, 2024	Official Adoption of Budget
May 7, 2024	Budget Available to Public
May 14, 2024	Public Hearing
May 21, 2024	Budget / Board of Education Trustees Vote (7:00 A.M. to 9:00 P.M.)

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The Deer Park Board of Education and district administration will review budget areas as outlined in the planning calendar above. All meetings will be held in the administration building at 7:30 P.M. or at the location and time advertised if on the date of a regular open meeting. The 2024-2025 Budget may be discussed at regularly scheduled Board of Education meetings as well as these budget work sessions.

*The board may enter into executive session to discuss matters related to the financial history of non-contractual school administrators who are employed by the District.

6645 CAPITAL ASSETS ACCOUNTING

AGENDA ITEM

The Assistant Superintendent for Business and Operations shall be the official responsible for oversight of the accounting for capital assets according to the procedures documented in this policy.

Valuation

All assets will be recorded at cost based on invoice price and include all necessary costs incurred to place the asset in service. Incidental costs may include, but are not limited to shipping, handling, freight, duties, registration fees, installation costs or insurance during transit. All gifts of capital assets will be recorded at fair value at the time received.

Capitalization (\$ Threshold)

Assets with a useful life of greater than three years will be considered for capitalization. The threshold to be used for the following purposes and or categories of assets is as follows:

	Physical & Insurance <u>Purposes</u>	Financial Reporting <u>(GASB #34)</u>
Land Improvements	\$ 10,000	\$ 25,000
Buildings & Improvements	\$ 10,000	\$ 50,000
Furniture and Equipment	\$ 2,500	\$ 5,000

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	Financial Reporting <u>(GASB #87 & GASB #96)</u>
Right-to-use Leased Assets	\$5,000
Subscription-based Information Technology Arrangements	\$5,000

Depreciation Method and Useful Lives

All assets will be depreciated using the straight-line method and useful lives will be estimated in the year of purchase. Depreciation expense will be calculated beginning in the year after acquisition.

A property record will be maintained for each asset and will contain, where possible, the following information:

- a. Date of Acquisition
- b. Description
- c. Cost or Value
- d. Location
- e. Responsible Official
- f. Estimated Useful Life
- g. Date and Method of Disposition

The Assistant Superintendent for Business and Operations shall arrange for the inventory and appraisal of school district property, equipment and material. Any discrepancies between an inventory and the district's property records on file should be traced and explained.

Adoption Date: January 22, 2008

First Reading: October 13, 2009

Adoption Date: October 27, 2009

First Reading: November 15, 2016

Adoption Date: November 29, 2016

First Reading: March 9, 2021

Adoption Date: March 23, 2021

First Reading: November 14, 2023

AGENDA ITEM

Deer Park Union Free School District

DEER PARK SCHOOL DISTRICT
2024-2025 School Holiday Calendar

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JULY 2024

M	T	W	T	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

July 4 Independence Day Observed

AUGUST 2024

M	T	W	T	F
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

August 28 & 29 - Supt. Conf. days (+2)

SEPTEMBER 2024

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

September 2 Labor Day
3 First day of School

OCTOBER 2024

M	T	W	T	F
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

October 3 & 4 - Rosh Hashanah
14 Columbus Day

NOVEMBER 2024

M	T	W	T	F
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

November 1 Diwali/Supt. Conf. Day
5 Election Day
11 Veterans Day
28-29 Thanksgiving Recess

DECEMBER 2024

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

December 23-31 Winter Recess (15)

JANUARY 2025

M	T	W	T	F
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

Jan. 1-3 Winter Recess
20 Martin L. King Day
29 Lunar New Year

FEBRUARY 2025

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

February 17-21 Mid-Winter Recess (15)

MARCH 2025

M	T	W	T	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

March 31 Eid Al Fitr (20)

APRIL 2025

M	T	W	T	F
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

April 14-18 Spring Recess (17)
21 Potential School Closing

MAY 2025

M	T	W	T	F
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

May 26 - Memorial Day (21)

JUNE 2025

M	T	W	T	F
2	3	4	5	{6}
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

June 6 Eid Al Adha/Supt Conf. day (18 +1)
19 Juneteenth
27 Last Day of School

Schools Closed { } Conference Day

TOTAL 180 + 4

The DPBOE reserves the right to revise this calendar if an emergency school closing during the school year requires additional teaching days. Contingency snow days will be used for this purpose if days of attendance fall below 180. Four snow days are included in calendar. In the event additional instructional day(s) are needed due to emergency closings, that day(s) will shift to remote instruction if approved by NYSED.