

JERICOH SCHOOL DISTRICT



BUDGET 2014-15

WORKSHOP # 3

Codes: 2110, 2280, 2630, 5000, 9000

JERICHO SCHOOL DISTRICT



**QR Code for smart devices. Scan
code below to keep up to date
throughout the budget process.**



Budget Review Calendar



- **January 16** **Overview and Review of Codes:
1000, 2010, 2020, 2070, 7000, 8000**
- **February 6** **Review of Codes:
2250, 2610, 2810, 2815, 2820, 2825, 2850, 2855**
- **February 27** **Codes 2110, 2280, 2630, 5000, 9000**
- **March 13** **Full Budget Review of Revenues and Expenditures**
- **March 20** **Adoption of Budget by Board of Education**



TAX LEVY THRESHOLD Year 3

- The allowable levy growth factor is the *lesser* of 2% or CPI.
- For the 2014-15 budget, the CPI, which will be used for the tax levy threshold calculation, is 1.46%.
- Additionally, certain allowable exclusions we received in 13-14 will not be available in 2014-15 (most notably and significant was the Retirement System exclusion).
- Accordingly, Jericho's tax levy threshold for 2014-15 will be **approximately 1.3%**, or \$1.4M.

What options do Districts have?

- Option 1: Propose a budget requiring a tax levy before exemptions at or below the Tax Levy Limit prescribed by law.
Requires a simple majority (50% + 1 voter approval).
- Option 2: Propose a budget requiring a tax levy before exemptions above the Tax Levy Limit. Requires a “super majority” (60% voter approval). Requires a statement on ballot indicating the required tax levy before exemptions exceeds the Tax Levy Limit.



What happens if the budget is not approved by the public?

- If the proposed budget is not approved by the required margin:

1. The district can resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June.

OR

2. The district can adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in levy).



- If the resubmitted/revised budget proposal is not approved by the required margin:

1. The Board of Education must adopt a budget that levies a tax no greater than that of the prior year (0% increase levy), and the budget would be subject to contingent budget requirements.
2. Districts will not be allowed to increase the tax levy to the extent necessary to fund items of expenditure excluded from the tax cap.
3. No growth factor.
4. No capital, court order/judgments or pension exemptions.

Positive Outlook



- **NYS Mandated Employer Contribution Rates to the Employee Retirement System (ERS) will decrease for 2014-15.**
- **Although the NYS Mandated Employer Contribution Rates (ECR) to the Teachers Retirement System (TRS) will increase in 2014-15, it will not be as significant as 2013-14. Additionally, the ECR could potentially plateau which is good news for future budgets.**
- **Health insurance premiums for calendar year 2014 reflected nominal increases.**

Positive Outlook (continued)



- What would have had a \$3-\$6 million annual impact to Jericho School District, the NYS Court of Appeals on February 18, 2014 issued a 30-page opinion in which it confirms that Nassau County violated the State Constitution when it acted by local law to repeal the County Guaranty.
- Nassau County's only option is to change State Law via legislative action.



Budget Strategies

- **Remain committed to being a premier school district and continue to deliver a high quality, 21st Century education.**
- **Commitment to our district mission and goals.**
- **Keep a multi-year perspective on the budget.**
- **Long-range plan for our educational programs and goals.**
- **Maintain our building reconditioning projects.**
- **Continue our technology replacement plans and expand technological initiatives district-wide.**
- **Continue to pursue efficiencies in all areas of the district.**

Capital Reserve Proposition #2

(alternative to next slide)

- Voters authorized establishment of a capital reserve May 21, 2013.
- Requires further voter authorization via approval of a proposition to expend from this voter-approved capital reserve.
- Shall the Board of Education be authorized pursuant to Section 3651 of the Education Law to appropriate and expend a total amount of \$3,400,000 from the capital reserve fund known as the “Facilities Improvement Program – Jericho Public Schools” established by voters of the School District at the Annual meeting held on May 21, 2013, for the projects listed below:

Renovation of the Jericho High/Middle School Auditorium
District-wide security upgrades

2/27/2014

OR (next slide)



Proposition #2

(alternative to previous slide)



- Shall the Board of Education be authorized to appropriate and expend a total amount of \$3,400,000 from current funds available within the general fund for the projects listed below, including incidental and necessary expenses in connection therewith:

Renovation of the Jericho High/Middle School Auditorium
District-wide security upgrades

ENROLLMENT PROJECTIONS

Jericho Enrollment Projections 2014-2015				
BOCES Demographer				
		<u>2013-2014</u> <u>Actual (Oct)</u>		<u>2014-2015</u>
K		151		162
1		188		165
2		207		202
3		190		222
4		215		205
5		203		224
6		188		215
7		220		197
8		268		227
9		260		280
10		286		267
11		293		290
12		329		294
		<u>2998</u>		<u>2950</u>



2/27/2014



General Education Staffing

- K-6 General Education 92.5 FTE, 7-12 General Education 133 FTE (Speech and small class FTEs re-coded separately).
- 2110/2250.126 & 138 K-12 Speech 12 FTE
- 2110.127 & 137 Home Tutoring, additional support
- 2110.129 & 136 Research and Development per JTA Contract; and terminal leaves
- 2110.145 Substitute Coverage and Long-term absences including maternity leaves, period absences, etc.

General Education



Teaching			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
Teaching Regular School							
2110	110	00 0000	Instructional Salaries				
2110	125	00 0000	Instructional Salaries - Elem K-6	12,355,003	12,899,501	12,799,120	14,531,633
2110/2250	126	00 0000	Instructional Salaries - Speech reclass	0	0	0	1,010,000
2110	127	00 0000	Instructional Salaries - Tutoring/Home K-6	203,348	112,206	9,606	400,000
2110	129	00 0000	Instr. Sal Study Leave, R & D, terminal K-6	144,382	143,266	155,738	360,000
2110	135	00 0000	Instructional Salaries - Secondary	18,223,128	17,920,009	17,867,333	19,561,400
2110	136	00 0000	Instr. Sal Study Leave, R & D, terminal 7-12	357,043	348,406	258,052	360,000
2110	137	00 0000	Instructional Salaries - Tutoring/ Home 7-12	165,841	134,826	137,420	250,000
2110/2250	138	00 0000	Instructional Salaries - Speech reclass	0	0	0	670,010
2110	139	00 0000	Instructional Salaries - Driver Ed	0	0	0	0
2110	145	00 0000	Instructional Salaries - Substitutes	381,093	362,976	401,280	530,000
2110	160	00 0000	Non-Instructional Salaries - Aides	1,230,338	1,220,220	1,030,043	1,112,167
2110	449	00 0000	Other Professional Services	2,853	5,691	0	0
2110	479	00 0000	Professional 403b	81,150	445,087	402,700	0
2110	470	00 0000	Tuition--other districts	1,152	1,247	1,395	100,000
2110	477	00 0000	Student Admission Fees	13,882	6,708	10,450	25,000
2110	478	00 0000	Professional Meeting	5,200	123	0	10,000
2110	480	02 0000	Textbooks - District	37,650	35,509	19,520	95,000
2110	480	10 0000	Textbooks - High School	100,597	88,768	92,738	117,200
2110	480	20 0000	Textbooks - Middle School	56,129	53,819	49,136	64,745
2110	480	30 0000	Textbooks - Seaman	46,149	54,688	59,376	46,300
2110	480	40 0000	Textbooks - Jackson	29,401	38,395	38,253	45,000
2110	480	50 0000	Textbooks - Cantiguue	38,256	39,273	39,849	41,000
2110	480	00 0000	Textbooks - Nonpublic	25,051	26,156	30,000	30,000
2110	490	00 0000	BOCES Services - Special	533,684	514,149	294,193	600,000
Subtotal-Teaching & Textbooks			34,031,330	34,451,023	33,696,202	38,279,445	38,146,507

Instructional Equipment



Equipment-Regular School			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2110	200 00 0000	Equipment - DW	1,406	0	0	5,000	5,000
2110	200 10 0000	Equipment - High School	40,491	29,842	30,879	39,100	42,100
2110	200 20 0000	Equipment - Middle School	8,086	9,092	8,311	19,721	21,933
2110	200 30 0000	Equipment - Seaman	4,480	3,711	2,822	3,300	3,300
2110	200 40 0000	Equipment - Jackson	3,080	2,966	2,979	3,000	4,000
2110	200 50 0000	Equipment - Cantiague	5,668	2,756	0	3,000	3,000
		Subtotal-Equipment	63,211	48,367	44,991	73,121	79,333



Contractual Services

Contractual-Regular School			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2110	400 00 0000	Contractual Service - District Wide					
2110	464 00 0044	Service Contracts - District Wide	248,572	229,427	237,238	280,000	280,000
2110	437 10 0000	Assemblies Graduation - High School	15,946	21,110	17,226	28,500	28,500
2110	437 20 0000	Assemblies Graduation - Middle School	3,127	3,849	3,333	3,800	3,800
2110	437 30 0000	Assemblies Graduation - Seaman	1,645	1,660	1,730	2,200	2,200
2110	437 40 0000	Assemblies Graduation - Jackson	295	389	475	500	500
2110	437 50 0000	Assemblies Graduation - Cantiague	0	0	0	500	500
2110	465 00 0000	Repairs and Maintenance	940	4,675	5,225	25,000	15,000
2110	465 10 0000	Contr.Services-Repairs & Maint.HS	11,242	10,220	8,280	20,000	20,000
2110	465 20 0000	Contr.Services-Repairs & Maint.MS	11,876	8,355	9,428	18,000	18,000
2110	465 30 0000	Contr. Services-Repair & Maint. Seaman	4,300	2,718	3,000	3,000	3,000
2110	465 40 0000	Contr. Services-Repairs & Maint.Jackson	3,011	2,718	3,000	3,000	2,000
2110	465 50 0000	Contr.Services-Repairs and Maint. Cant	3,499	2,718	3,000	3,000	3,000
2110	475 00 0000	Meetings and Conferences	2,997	6,381	1,959	16,000	10,000
2110	475 10 0000	Meetings/Conferences - High School	14,163	14,793	15,018	18,000	18,000
2110	475 20 0046	Meetings/Conferences - Middle School	5,948	7,801	9,656	9,837	10,835
2110	475 30 0046	Meetings/Conferences - Seaman	565	296	652	1,500	1,500
2110	475 40 0046	Meetings/Conferences - Jackson	494	438	289	2,500	2,500
2110	475 50 0046	Meetings/Conferences - Cantiague	300	1,334	1,391	1,500	3,300
2110	476 00 0000	Teaching Contractual	617	9,258	5,000	6,000	12,000
2110	476 10 0000	Contractual Services - High School	12,532	16,140	15,855	18,000	18,000
2110	476 20 0000	Contractual Services - Middle School	89	89	1,457	4,275	4,275
2110	476 30 0000	Contractual Services - Seaman	0	0	0	1,000	1,000
2110	476 40 0000	Contractual Services - Jackson	0	0	0	0	0
2110	476 50 0000	Contractual Services - Cantiague	0	0	0	0	0
Subtotal-Contractual. Regular School			342,158	344,369	343,212	466,112	457,910

Contractual District Wide

2110.464

**Service Contracts
Repairs and
Maintenance**

\$280,000

**Service Contracts &
Repair**

- Duplicating Equipment
- Microfilm Reader
- Musical Instruments
- Science Equipment
- Audio Visual Equip
- Tech Department and Studio



2/27/2014

Contractual Services

by Building



2110.437

- Assemblies and Graduation

2110.465

- Repairs and Maintenance

2110.475

- Meetings and Conferences

2110.476

- Miscellaneous/Other (Student Contests)

2/27/2014

Instructional Supplies



General Supplies				2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2110	501	10	0000	General Supplies - High School	171,478	172,414	202,103	233,550
2110	501	20	0000	General Supplies - Middle School	141,176	142,757	142,640	161,515
2110	501	30	0000	General Supplies - Seaman	74,461	72,445	56,797	77,189
2110	501	40	0000	General Supplies - Jackson	84,523	85,092	68,589	90,300
2110	501	00	0023	Elementary Science	18,890	22,099	13,405	25,000
2110	501	50	0000	General Supplies - Catiague	82,704	85,900	82,393	92,457
				Subtotal-General Supplies	573,232	580,707	565,927	680,011

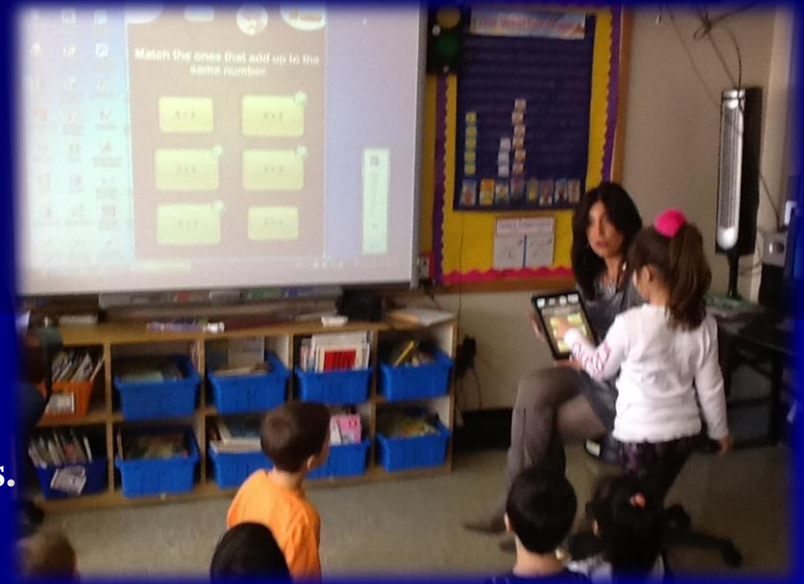
Career Education



Special Schools Teaching			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2280	150 00 6300	Instructional Salaries	0	0	0	0	0
2280	490 00 0000	BOCES	96,601	186,277	100,559	180,000	150,000
Total-Special Schools Teaching			96,601	186,277	100,559	180,000	150,000

Computer Technology 2013-2014

- The district owns more than 1500 computers.
 - Age range-brand new to five years old.
- Added Imacs to video editing classes..
- Replaced over 330 desktops/laptops/projectors/smartboards/printers district-wide.
 - Added 3D printer
- Implemented 180 new Ipads for: Assistive Technology, Elementary classrooms , 4 carts of 30 each for: Science, Technology, World Language & ELA.
- Implemented AirServer to wirelessly connect Ipads to projectors.
- Implemented Robocall system for attendance and emergency calling.
- Created standardized-based electronic report cards for elementary schools.
- Upgraded data center and enhanced disaster recovery capabilities.
- Automated data synchronization between PowerSchool and Edline, Robocall and Transfinder.



Computer Technology 2014-2015



- **Increase Wi-Fi access throughout the school district.**
 - including a guest network and capabilities for BYOD.
- **460 new Ipads throughout district:**
 - 250 iPads for the elementary schools, 1 additional cart (30 iPads) for Science, World Language, and Science, and 2 carts (60 iPads) for the Math and Social Studies departments
- **Replacement of over 250 desktops; 75 laptops.**
- **Replacement of Projectors/Smartboards/printers as needed.**
- **Additional CNC printer.**
- **Upgrade network connectivity between buildings.**
- **Increase network speed and reliability.**
- **Have secondary internet access.**
- **Enhance disaster recovery capabilities.**
- **Additional Imacs for video editing classes.**

Technology

Computer Assisted - Instruction			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2630	100 00 0000	Personnel Services	696,005	688,191	603,758	689,574	681,975
2630	200 00 0000	Equipment (lease)	0	0	0	0	0
2630	200 00 0000	Equipment	312,562	416,513	441,971	339,500	468,770
2630	465 00 0000	Repair and Maintenance of Network	46,295	53,124	70,960	80,000	230,000
2630	501 00 0000	Supplies and Material	136,970	78,202	175,882	140,000	423,440
2630	460 00 0000	Computer Software Services	68,471	41,210	56,032	85,000	120,800
2630	462 00 0000	Software:student information system	0	0	0	0	0
2630	490 00 0000	BOCES : Support Cost	8,600	6,600	58,624	150,000	183,000
2630	490 00 0000	BOCES : Power School	30,340	45,990	67,519	45,000	53,000
Subtotal-Comp. Assisted Inst.			1,299,243	1,329,830	1,474,746	1,529,074	2,160,985



2/27/2014

TRANSPORTATION

- **PERSONNEL SERVICES**



2/27/2014

- **Director of Transportation**

- **Clerical (2)**

- **Drivers (2)**

- **Mechanics (2)**

TRANSPORTATION

- Universal busing transporting over 3,000 students
- Over 100 students attend Private/Parochial Schools and out-of-district placements
- BOCES programs: fine arts and technical schools
- Life skills and job training programs
- Student mentoring and after school programs
- Field trips and athletics





5510.4

- Portion of District Insurance Vehicle and Liability
- Contractual Operation Services
- Driver/Monitor Training
- Fuel and Supplies

5540.4

- First Student Contract
- Non-Public Transportation
- Special Education Transportation
- Field Trips
- Athletic Trips

Contractors

Jericho School District:

- 6 Transportation Contractors
 - 5 Public Schools
 - 45 Special Education & P/P Schools
- 26 Buses/ 27 Vans
- 24 Per Pupil Vehicles
- All District Field and Athletic Trips



Bus Contractors

- Currently 6 bus contractors provide service to Jericho students.
- We utilize Nassau BOCES transportation for vocational and special education programs provided through BOCES.
- We participate in cooperative per pupil bidding to keep costs down.



Daily Bus Runs

Buses and vans are assigned daily multiple trips, up to 4 schools each.

- Middle School**
- Early High School**
- Elementary School**
- High School**
- Special Education**
- Private/Parochial**
- After School**

2/27/2014



Daily Bus Runs



2013-2014 Actual

- Buses: 26
- Vans: 27
- P/Pupil: 24

2/27/2014

2014-2015 Anticipated

- Buses: 26
- Vans: 27
- P/Pupil: 24



FIRST STUDENT EQUIPMENT

- **First Student continues to invest in new equipment. Currently 60% of our fleet is 2012 or newer.**
- **To date, 27 buses are outfitted with dual camera audio and video surveillance systems.**
- **All buses and vans are equipped with GPS systems.**



NEW PROPOSED EQUIPMENT

- **Transportation service vehicle: responds to breakdowns, accidents, and buses that require road service.**
- **Bus/van for student transportation.**
- **Replace fuel pumps.**

Transportation

5000 CODES



Pupil Transportation								
District Transportation Services				2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
5510	160	00	0000	Non-Instructional Salaries	488,866	505,650	519,186	572,678
5510	200	00	0000	Equipment	90,479	0	94,955	100,000
5510	400	00	0000	Contractual Services	13,834	7,393	22,894	28,000
5510	400	00	0049	Insurance	45,000	45,000	45,000	45,000
5510	501	00	0000	Supplies & Materials	27,315	34,356	28,508	50,000
				Subtotal-District Transport Service	665,494	592,399	710,543	795,678
5530	160	00	0000	Non-Instructional Salaries	24,000	24,000	26,000	26,000
5530	200	00	0000	Equipment				
5530	400	00	0000	Contractual Services	48,019	41,337	44,158	54,397
				Subtotal-District Transport Service	72,019	65,337	70,158	80,397
Contract Transportation				2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
5540	400	00	0000	Contractual Services- Buses	4,453,127	4,510,284	4,340,373	5,054,703
5540	400	00	0000	Fuel	139,139	136,822	131,517	160,000
				Subtotal-Contract Transportation	4,592,266	4,647,106	4,471,890	5,214,703
Other Transportation				2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
5550	400	00	0000	Public Transportation				
5581	490	00	0000	BOCES Transportation	41,629	97,340	88,438	112,000
				Subtotal - Other Transportation	41,629	97,340	88,438	112,000
				Total - Pupil Transportation	5,371,408	5,402,182	5,341,029	6,202,778

2/27/2014

Employee Benefits

Employee Benefits			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
9010	800 00 0000	NYS Employees Retirement System	1,687,377	1,727,262	2,561,377	3,000,000	2,700,000
9020	800 00 0000	Teachers Retirement	3,972,617	5,102,687	5,427,085	8,000,000	8,740,000
9030	800 00 0000	Social Security	4,031,898	3,964,702	3,985,873	4,588,833	4,662,340
1980	400 00 0000	MTA Tax	207,546	133,962	0	0	0
9040	800 00 0000	Workers Compensation	349,710	346,420	385,679	480,000	480,000
9045	800 00 0000	Life Insurance	539,467	570,433	171,634	200,000	200,000
9050	800 00 0000	Unemployment Insurance	227,210	207,068	82,851	230,000	150,000
9055	800 00 0000	Disability	50,912	68,170	55,642	80,000	80,000
9060	800 00 0000	Health/Dental Insurance	7,702,324	8,137,843	8,793,337	10,400,000	10,510,000
9070	800 00 0000	Union Welfare	294,695	312,778	316,685	320,000	320,000
TOTAL - Employee Benefits			19,063,756	20,571,325	21,780,163	27,298,833	27,842,340



2/27/2014

Debt Service & Interfund Transfers



Debt Service			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
9901	600 00 0000	Trans Bond Fund	1,929,363	1,883,963	1,866,226	1,790,038	1,762,913
		Subtotal-Debt Service	1,929,363	1,883,963	1,866,226	1,790,038	1,762,913
9760	700 00 0000	Interest-TAN	44,717	32,007	97,000	160,000	160,000
		Subtotal-TAN	44,717	32,007	97,000	160,000	160,000
		TOTAL - Debt Service	1,974,080	1,915,970	1,963,226	1,950,038	1,922,913
Interfund Transfers			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
9901	900 00 0000	Transfer to School Lunch	140,000	140,000	140,000	225,000	225,000
9902	900 00 0000						
9902	900 00 0000	Transfer to Special Aid	200,000	232,734	241,822	240,000	240,000
9950	900 00 0000	Transfer to Capital: reflected in 1621					
		Total-Interfund Transfers	340,000	372,734	381,822	465,000	465,000
		Total - Others	2,314,080	2,288,704	2,345,048	2,415,038	2,387,913

Upcoming Meetings



- **March 13** **Full Budget Review of Revenues and Expenditures**
- **March 20** **Adoption of Budget by Board of Education**

JERICOH SCHOOL DISTRICT

- **The information in this document will be presented at Budget Workshop # 3 on Thursday, February 27, 2014 at the Middle School Library at 7:30PM. At that time Victor Manuel, Assistant Superintendent for Business Affairs will review this information with the Board of Education.**

