



JERICHO SCHOOL DISTRICT

BUDGET 2013-14

WORKSHOP # 2

**Codes: 2250, 2820, 2825, 2815,
2610, 2810, 2850, 2855**

Budget Review Calendar



- **January 17** **Overview and Review of Codes:
1000, 2010, 2020, 2070, 7000, 8000**
- **January 24** **Review of Codes:
2250, 2610, 2810, 2815, 2820, 2825, 2850, 2855**
- **February 7** **Codes 2110, 2630, 5000, 9000**
- **March 7** **Full Budget Review of Revenues and Expenditures**
- **March 14** **Adoption of Budget by Board of Education**



TAX LEVY THRESHOLD Year 2

- **Does the tax cap law mean school tax levies can't increase by more than 2 percent?**

No, the law does not prohibit tax levy increases greater than 2 percent. Despite how it's been described by some politicians and the media, the legislation signed into law in June requires every district to calculate its own "tax levy limit." Two percent (or the rate of inflation, if less) is just one of eight factors in this calculation.

The law also establishes a higher threshold of voter approval for a budget to pass if a district's proposed tax levy increase (before exemptions outlined in the law) exceeds its individual "tax levy limit."



TAX LEVY THRESHOLD Year 2

$$\begin{aligned} & \text{Prior year tax levy (12-13)} \\ & \quad \times \\ & \text{Tax base growth factor, if any} \\ & \quad + \\ & \text{Payments in lieu of taxes receivable during prior year (12-13)} \\ & \quad - \\ & \text{Taxes levied to pay for local capital expenditures (12-13)} \\ & \quad = \\ & \text{Adjusted Prior Year Tax Levy (12-13)} \\ & \quad \times \\ & \text{Allowable levy growth factor (lesser of 2\% or CPI)} \\ & \quad - \\ & \text{Payments in lieu of taxes receivable in the coming year (13-14)} \\ & \quad + \\ & \text{Available carryover, if any} \\ & \quad = \\ & \text{"Tax Levy Limit" (13-14).....continued on next slide} \end{aligned}$$



TAX LEVY THRESHOLD Year 2

$$\begin{array}{r} \text{Tax Levy Limit (13-14)} \\ + \\ \text{Coming school year exemptions/exclusions (13-14)**} \\ = \\ \text{Maximum Allowable Tax Levy (13-14)} \\ \text{(requiring simple majority)} \end{array}$$

- ** Coming School Year exemptions/exclusions include estimated local capital expenditures for 13-14 PLUS increases to the NYS mandated employer retirement system contributions above two percentage points.

TAX LEVY THRESHOLD

Exclusion for a portion of the increased NYS mandated employer retirement system contributions above two percentage points.

For NYSERS the Employer Contribution Rate is increasing from 18.9% of payroll to 20.9% of payroll; therefore there is no exclusion for the over 10% increase in costs we will experience.



Example:

- Assuming a \$15M payroll, costs will go from \$2.8M ($\$15M \times 18.9\%$) to \$3.1M ($\$15M \times 20.9\%$).
- A \$300K or 10.7% increase in costs, none of which excludable.

TAX LEVY THRESHOLD

Exclusion for a portion of the increased NYS mandated employer retirement system contributions above two percentage points.



For NYSTRS the Employer Contribution Rate is increasing from 11.84% of payroll to an estimated range between 15.5%-16.5% of payroll (final ECR will not be released until later in the year); therefore anything above 13.84% would be considered an exclusion from the tax levy threshold.

Example:

- Assuming a \$50M payroll, costs will go from \$5.9M ($\$50M \times 11.84\%$) to as much as \$8.2M ($\$50M \times 16.5\%$).
- A \$2.3M or almost 40% increase in costs, of which only \$1.3M would be excludable.



TAX LEVY THRESHOLD Year 2

$$\begin{array}{r} \text{Tax Levy Limit (13-14)} \\ + \\ \text{Coming school year exemptions/exclusions (13-14)**} \\ = \\ \text{Maximum Allowable Tax Levy (13-14)***} \\ \text{(requiring simple majority)} \end{array}$$

- ** Coming School Year exemptions/exclusions include estimated local capital expenditures for 13-14 PLUS increases to the NYS mandated employer retirement system contributions above two percentage points.
- *** Jericho's Maximum Allowable Tax Levy requiring a simple majority will be approximately three percent.



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 may resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June

OR

2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax 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 tax 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



Challenges



- NYS Mandated Employer Contribution Rates to the retirement systems and health insurance premiums increasing close to \$3M.
- Nassau County Guaranty on Tax Certioraris still in the courts. Potential impact to Jericho is \$3M-\$6M annually. Affects Nassau County Districts differently depending upon their commercial tax base.



Budget Strategies

- Remain committed to being a premier school district and continuing to deliver a high quality 21st Century education
- Maintain a commitment to our district's mission and goals
- Keep a multi-year perspective on the budget
- Review all programs at every level to determine their effectiveness, feasibility, and our commitment to their continuation
- Maintain our building reconditioning projects
- Continue our technology replacement plans
- Continue to pursue efficiencies in all areas of the District

Capital Reserve



- Provides long-range funding and guidance for future capital improvement requirements.
- Requires voter authorization via approval of a proposition to create and fund a capital reserve, including probable term (e.g. 10 years, 15 years, etc.) and ultimate/maximum \$ amount (e.g. \$10M, \$15M, etc.)
- Requires further voter authorization via approval of a proposition to expend from the voter approved capital reserve.
- Is a savings plan to properly fund future capital projects.



What is helping for 13-14?

Realizing existing fiscal challenges, administrators AND teachers agreed to freeze salary schedules.



Pupil Personnel Services K-12

- Executive Director--Pupil Personnel K-12
- Curriculum Associate--Special Education K-12
- Special Ed. Facilitators: No change
- Clerical: No change
- Special Classes (6-12): +0.8
- Additional Co-Teachers: 1.0 (Jackson) + 1.7 (JHS) = +2.7
- Teacher of Deaf: No change
- Life Skills Class: No change
- Intensive Needs Classes: No change
- Teacher Aides: As Needed
- Learning Center Instructors: hourly employees as needed K-12

Pupil Personnel Overview



- **Intensive Needs Classes:** Summer component, accepted a student from another district
- **Life Skills Class :** Expansion of café, multiple community work sites, other students as mentors, drop-in for socialization
- **Co-Teaching Classes:** added 10th grade
- **Small ratio classes :** 6th-11th grades provide modified, diploma-bound instruction to students who were recommended for special class requiring an out-of-district placement.
- **VolunTeens:** Community service learning program: opportunities for skills integration

Pupil Personnel Overview



- **Staff Development:** Executive Functioning, Co-Teaching, DASA, IEP's, Assistive Technology, Mindfulness, Educating the Hearing Impaired
- **Assistive Technology:** CART, iPads, video-conferencing, sign language in HS
- **Implementation of new regulations:** New IEP, notices and forms; changes in graduation requirements; new procedures SAT, ACT; update 504 policy manual, CSE procedures
- **NYSED Parental Involvement Survey Results:** 90% of parents surveyed reported that Jericho facilitated parent involvement as a means of improving services and results for students with disabilities
- **SEPTA:** Workshops, Post-Secondary Transition Night, Movie Night, School Grants, Scholarships
- **CSE:** Ongoing improvements in documentation to enhance efficiency and service delivery, new electronic document storage, new translation service



Pupil Personnel Future Initiatives

- **Expand our transition planning resources to highlight a broader range of post-secondary opportunities**
- **Expand community partnerships**
- **Provide staff with professional development on NYSED additional diploma tracks**
- **Provide additional opportunities for parent involvement**

Enrollment: Children with Special Needs



<i>NYSED Classification</i>	<i>As of December 2012</i>	<i>Percentage</i>
Autistic	44	10.6
Deaf	4	1
Emotional	8	1.9
Hearing	3	0.7
Intellectual	2	0.5
Learning Disabled	66	15.9
Multiply Disabled	7	1.7
Orthopedic	1	0.2
Other Health impaired	209	50.2
Speech	60	15.4
TBI	12	2.9
Total K-12	416 ^a	
District Enrollment	3092 ^b	
Percentage Classified	13.45%	
<i>Placement Locations</i>		
Regular School	385	92.6
Separate Setting	31	7.4
Pre-School Students	34	

^a Total excludes LUHI, SSchechter & LSponges ^b Enrollment includes classified Jericho students outside the district

504 Students by School

Cantiague	8
Jackson	3
Seaman	10
Middle School	25
High School	<u>49</u>
Total	95



Programs: Special Needs

Programs-Handicapped Children Children with Disabilities		2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2250 150 00 2772	Instructional Salaries		338,778			
2250 150 00 5120	Instructional Salaries	362,426	376,951	377,276	389,597	389,597
2250 150 00 5644	Instructional Salaries	766,753	820,296	802,932	625,017	631,267
2250 150 00 5674	Instructional Salaries	749,501	509,571	595,474	554,389	579,812
2250 150 01 5674	Instructional Salaries		472,130	1,295,581	2,093,399	2,400,739
2250 150 02 5644	Instructional Salaries - LCI	4,043,582	3,528,027	3,236,070	3,791,093	3,601,538
2250 160 00 0000	Non-Instructional Salaries - Clerical	98,462	146,436	103,531	141,707	141,707
2250 160 00 5648	Non-Instructional Salaries - Aides	3,270,112	3,468,676	3,843,490	3,793,678	3,817,488
2250 200 00 7700	Equipment	3,177	5,404	5,218	5,500	5,500
2250 446 00 0000	Contractual Services - Consultants	-	-	-	-	-
2250 449 00 0046	Professional Services	3,043,913	2,888,276	3,032,881	3,191,820	3,191,820
2250 501 00 0000	Supplies & Materials	18,834	15,713	19,633	19,950	25,000
2250 471 00 0000	Tuition - Public	610,998	749,805	605,551	625,000	670,000
2250 472 00 0000	Tuition - Private	938,797	634,915	642,436	620,000	810,000
2250 465 00 0000	Summer Handicapped			-	56,000	56,000
2250 475 00 0000	Meetings and Conferences	3,257	5,811	2,074	5,250	5,250
2250 490 00 0000	BOCES Services - Tuitions	619,341	407,018	644,010	780,000	770,000
2250 490 00 7700	BOCES Services - Other					
	Total-Child. W/Dis. & Spec. Needs	14,529,153	14,367,807	15,206,157	16,692,400	17,095,719

2250.150.00.5120 **Director and Curriculum Associate**

2250.150.00.5644 **Special Education Facilitators**

2250.150.00.5674 **Life Skills Teacher HS, Teacher of the Deaf, Intensive Needs**

2250.150.01.5674 **Co-Teachers**

2250.150.02.5644 **Learning Center Instructors K-12**

2250.449.00.0046 I **Includes out of district students at private schools**



Enrollments and Tuition for Out of District Placements

Estimated Tuitions and Services for 2013-14

2250.472 Private

■ \$810,000

–16 students + 2 contingency

2250.471 Public

■ \$670,000

–6 students + 1 contingency

2250.490 BOCES

■ \$770,000

–7 students + 1 contingency

–Tuition and Related Services

–Itinerant Services



Contractual Services for Children with Special Needs

2012-13 (Budget)

2250.449 \$ 3,191,820

Professional Services:

- Occupational Therapy
- Physical Therapy
- ABA
- Academic Support
- Speech
- Diagnostic Evaluations
- Home Instruction
- Consultations to Staff
- Parent Placed—Private Schools

2013-14

2250.449 \$ 3,191,820

Professional Services:

- Occupational Therapy
- Physical Therapy
- ABA
- Academic Support
- Speech
- Diagnostic Evaluations
- Home Instruction
- Consultations to Staff
- Parent Placed—Private Schools



Psychologists and Social Workers

Psychological Services		2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2820 150 00 0000	Instructional Salaries	706,730	753,347	765,583	801,195	809,207
2820 160 00 5110	Non-Instructional Salaries	62,102	16,142	61,031	65,000	65,000
2820 200 00 0000	Equipment	-	-	-	1,000	1,000
2820 400 00 0000	Contractual Services	-	-	-	5,000	4,000
2820 446 00 0000	Contractual Services	30,600	31,000	29,250	37,000	37,000
2820 501 00 0000	Supplies & Materials	1,113	2,842	5,424	5,000	6,000
Subtotal-Psychological Services		800,545	803,331	861,288	914,195	922,207
Social Work Services						
2825 150 00 5692	Instructional Salaries	439,166	290,824	287,010	332,805	332,805
2825 501 00 0000	Supplies and Materials					
Subtotal - Social Work Services		439,166	290,824	287,010	332,805	332,805

2820.1 Salaries: Psychologists (5.45), Secretary (1), Non-Public (1.0) and Psychological Services

2825.1 Salaries: Social Workers (2)

2820.4 Contractual: Consultant Services \$2,000; Repairs \$3,000; Non-Public, \$37,000

Post Graduate Plans



July 1, 2011 to June 30, 2012

Ages 14 - 21

Postgraduate Plans

Basis of Exit	Number to Postsecondary Education			Seek Employment	Military Services	Adult Services	Other	Unknown	Total
	4-Year College	2-Year College	Other Post Secondary School						
Regents Diploma	26	3	0	0	0	0	0	0	29
Local Diploma	2	0	0	0	0	0	0	0	2
HSE Diploma (Also referred to as GED Diploma)	0	0	0	0	0	0	0	0	0
IEP Diploma	0	0	0	0	0	0	0	3	3
Total	28	3	0	0	0	0	0	3	34

Health Services



Health Services		2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2815 160 00 0000	Non-Instructional Salaries	565,620	611,425	562,308	656,199	656,199
2815 200 00 0000	Equipment	-	1,210	-	1,000	1,000
2815 240 20 0000	Replacement Equipment	-	-	-	-	-
2815 400 00 0000	Contractual Services	23,721	15,903	14,964	25,000	25,000
2815 501 00 0000	Supplies & Materials	12,076	12,058	10,217	18,000	18,000
2815 447 00 0000	Health Services - Private/Out of District	25,795	26,516	32,284	30,000	38,000
2815 490 00 0000	BOCES - Health Services	25,672	29,084	19,944	25,000	25,000
	Subtotal Health Services	652,884	696,196	639,717	755,199	763,199

2815.1 Salaries

MS/HS, Nurses (2); Elementary Nurses (3); Non-Public (2.0)

2815.400

Medical Exams, Physicians, \$23,000, Maintenance and Repair Equip., \$2,000

2815.447 and .490

Services by other Districts for Non-Public Students

Library and Media

■ 2610.1 Personnel Services



MS/HS

- 2.0 Librarians
- Media Aide
- 2 PT/Library Assts.
- 2 Library Clerks

Elementary

- 3 Librarians

Programs: Library and Media



School Library & Media					2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2610	150	00	0000	Instructional Salaries	791,648	834,347	723,160	759,253	766,846
2610	160	00	0000	Non-Instructional Salaries	339,100	317,845	233,702	284,122	286,963
2610	200	10	0000	Equipment - HS	-	-	-	-	-
2610	200	20	0000	Equipment - MS	-	4,479	-	-	-
2610	200	30	0000	Equipment - Seaman	-	-	-	1,000	1,000
2610	200	40	0000	Equipment - Jackson	-	769	-	800	600
2610	200	50	0000	Equipment - Cantiaque	-	-	-	700	-
2610	501	10	0000	Supplies - HS	1,822	2,149	1,889	2,500	2,500
2610	501	20	0000	Supplies - MS	527	2,245	3,507	2,765	2,765
2610	501	30	0000	Supplies - Seaman	1,202	294	2,444	2,000	2,000
2610	501	40	0000	Supplies - Jackson	1,229	1,087	1,132	1,000	1,000
2610	501	50	0000	Supplies - Cantiaque	1,316	708	545	1,000	700
2610	521	10	0000	Supplies - HS	Books	21,648	15,573	20,381	14,000
2610	521	20	0000	Supplies - MS	Books	21,308	18,864	22,082	19,352
2610	521	30	0000	Supplies - Seaman	Books	14,069	14,146	11,584	12,000
2610	521	40	0000	Supplies - Jackson	Books	14,658	14,744	12,763	12,100
2610	521	50	0000	Supplies - Cantiaque	Books	20,632	13,042	8,450	12,000
2610	522	10	0000	Supplies - HS	AV	5,797	7,661	5,774	7,500
2610	522	20	0000	Supplies - MS	AV	6,743	7,059	6,634	6,538
2610	522	30	0000	Supplies - Seaman	AV	4,976	3,464	2,574	3,000
2610	522	40	0000	Supplies - Jackson	AV	3,466	5,181	974	3,000
2610	522	50	0000	Supplies - Cantiaque	AV	3,560	3,901	1,340	3,200
2610	523	10	0000	Supplies - HS	Repair	704	-	-	-
2610	523	20	0000	Supplies - MS	Repair	1,941	2,089	1,892	1,995
2610	523	30	0000	Supplies - Seaman	Repair	992	499	158	-
2610	523	40	0000	Supplies - Jackson	Repair	-	-	-	-
2610	523	50	0000	Supplies - Cantiaque	Repair	340	266	243	400
2610	524	10	0000	Supplies - HS	Subscrip	29,600	29,662	33,526	35,000
2610	524	20	0000	Supplies - MS	Subscrip	15,343	12,419	14,910	14,401
2610	524	30	0000	Supplies - Seaman	Subscrip	1,248	907	791	1,000
2610	524	40	0000	Supplies - Jackson	Subscrip	1,294	1,195	962	1,100
2610	524	50	0000	Supplies - Cantiaque	Subscrip	1,320	-	905	1,200
2610	490	00	0000	BOCES-Library Automation Program		17,552	20,666	17,594	25,000
Subtotal-School Lib & Media					1,324,035	1,335,261	1,129,916	1,227,926	1,234,260

Guidance



Guidance				2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget	
2810	150	00	0000	Instructional Salaries	1,230,861	1,338,647	1,199,570	1,261,883	1,287,121
2810	160	00	0000	Non-Instructional Salaries	206,911	198,198	204,414	231,817	231,817
2810	200	10	0000	Equipment	662	-	-	1,000	1,000
2810	400	00	0000	Contractual	4,498	7,702	7,761	12,700	10,000
2810	475	20	0000	Conferences	1,202	1,276	-	570	570
2810	200	20	0000	Equipment	-	-	-	2,100	-
2810	501	10	0000	Supplies & Materials HS	4,429	6,171	4,264	9,500	7,000
2810	501	20	0000	Supplies & Materials MS	3,323	1,547	1,325	5,858	5,858
2810	524	10	0000	Supplies & Materials - HS Subscriptions	4,182	3,523	3,223	4,750	5,000
2810	524	20	0000	Supplies & Materials - MS Subscriptions	-	-	-	400	400
2810	512	00	0000	Supplies & Materials - Testing	5,749	-	19,484	20,000	20,000
2810	490	00	0000	BOCES : Guidance Information System	-	1,700	1,855	12,000	10,000
				Subtotal Guidance	1,461,817	1,558,764	1,441,896	1,562,578	1,578,766

2810.1 Salaries: Counselors (8.5), Night Counseling, Clerical (HS 2; MS 1);

2810.400 Commercial Printing of Handbook, Conferences, College Visitations

2810.512 District Wide Aptitude Testing



Co-Curricular Activities

Co-Curricular Activities		2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2850 150 00 0000	Instructional Salaries	546,852	565,901	583,048	563,792	563,792
2850 150 00 0000	Instructional Salaries - Supervision	20,000	16,048	29,129	20,000	20,000
2850 406 00 0000	Contractual Services - Printing	5,207	-	1,684	7,500	7,500
2850 501 00 0000	Supplies-High School	-	-	-	1,000	1,000
Subtotal-Co-Curric. Activities		572,059	581,949	613,861	592,292	592,292

2850.1 Salaries: Clubs and Activities per JTA contract



Interscholastic Athletics

Interscholastic Athletics		2009-10 ST-3	2010-11 ST-3	2011-12 ST-3	2012-13 Budget	2013-14 Budget
2855 150 90 0000	Instructional Salaries	708,857	738,519	758,885	768,605	768,605
2855 160 90 5300	Non-Instructional Salaries	152,326	179,148	157,770	188,685	188,685
2855 150 00 0000	Instructional Salaries - Supervision	20,000	-	-	20,000	20,000
2855 200 00 0000	Sports Equipment	24,821	21,817	7,784	27,000	25,650
2855 424 00 0000	Contractual Services - Insurance	25,582	29,027	29,542	32,000	35,000
2855 445 00 0000	Contractual Services - Hockey Fees	-	-	-	-	-
2855 448 00 0000	Contractual Services - entry fees	39,670	23,285	44,193	45,000	46,000
2855 449 00 0000	Contractual Services - other professional	4,845	3,670	5,015	10,200	8,000
2855 463 00 0000	Contractual Services - reconditioning	16,345	16,939	15,716	22,440	23,000
2855 501 00 0000	Supplies & Materials	97,365	102,916	102,910	108,044	108,044
2855 490 00 0000	BOCES - Athletic Officials	86,446	104,508	90,534	113,300	116,000
Subtotal-Interscholastic Athletics		1,176,257	1,219,829	1,212,349	1,335,274	1,338,984

2855.100: Salaries: Coaches and Supervision per JTA Contract and current practice

2855.200: Training Equipment

2855.501: Supplies for sports teams including first aid, uniforms, athletic awards

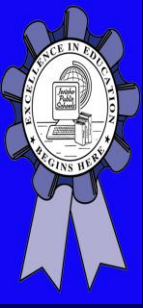
2855.490: Officials and Section Fees

1/23/2013

Upcoming Meetings



- **February 7** **Codes 2110, 2630, 5000, 9000**
- **March 7** **Full Budget Review of Revenues and Expenditures**
- **March 14** **Adoption of Budget by Board of Education**



JERICHO SCHOOL DISTRICT

- The information in this document will be presented at Budget Workshop # 2 on Thursday, January 24, 2013 at the Middle School Library at 7:45pm. At that time Victor Manuel, Assistant Superintendent for Business Affairs will review this information with the Board of Education.
- You may print a copy of the presentation by clicking the print symbol or you may obtain a copy from the Business Office after January 22, 2013. Please call 203-3600 Extension 3214.