

JERICOH SCHOOL DISTRICT



BUDGET 2015-16

WORKSHOP # 3

Codes: 2110, 2280, 2630, 5000, 9000

JERICH0 SCHOOL DISTRICT

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



Budget Review Calendar

January 22	Overview and Review of Codes: 1000, 2010, 2020, 2070, 7000, 8000
February 12	Review of Codes: 2250, 2610, 2810, 2815, 2820, 2825, 2850, 2855
March 5	Codes 2110, 2280, 2630, 5000, 9000
March 19	Full Budget Review of Revenues and Expenditures
March 26	Adoption of Budget by Board of Education





TAX LEVY THRESHOLD Year 4

- ❑ The allowable levy growth factor is the *lesser* of 2% or CPI.
- ❑ For the '15-'16 budget, the CPI, which will be used for the tax levy threshold calculation before exclusions, is 1.62%.
- ❑ Accordingly, Jericho's tax levy threshold for '15-'16 will be ***below 2%***.
- ❑ This year's tax levy ('14-'15) remained flat or 0%.

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.

Positive Outlook



- ❑ NYS Mandated Employer Contribution Rates to the Employee Retirement System (ERS) will decrease minimally for '15-'16.
- ❑ NYS Mandated Employer Contribution Rates to the Teachers Retirement System (TRS) will also decrease for '15-'16.
- ❑ Should economy continue to stabilize, future Employer Contribution Rates should continue to stabilize as well.

Challenges



- ❑ Health insurance premiums for 2015 will increase over 4% for the NYSHIP plan and 10% for HIP.
- ❑ How will the continued rollout of the Affordable Care Act legislation affect future NYSHIP premiums?
- ❑ What is the future of state aid for a district such as Jericho that is considered high wealth and low need?
- ❑ How does lower CPI, or even deflation, affect tax levy cap?



Budget Strategies

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

Auditorium Update

(Voter approved 5/20/14)



Auditorium Update

(Voter approved 5/20/14)





Funding a Long-Term Capital Facilities Program:

Existing Capital Reserve (authorized May 2013)	not to exceed \$10M (current balance \$8.8M)
Proposed second Capital Reserve (May 2015)	not to exceed \$10M
Continuation of annual budgetary transfer to capital	\$900K over 5 years totals \$4.5M
Potential future bond/debt issuance	Timed with existing principal and interest (P&I) due to retire in years '18-'19 and '19-'20

GOAL: Fund long-term capital program while minimizing future budget spikes.



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 term (e.g. 10 years) and ultimate/maximum \$ amount (e.g. \$10M).
- ▣ 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.

Capital Reserve Recommendation Proposition #2



- ▣ Shall the BOE be authorized to establish a Capital Reserve Fund known as the Facilities Improvement Program -Jericho Public Schools II?
- ▣ The maximum amount of the aforesaid Capital Reserve Fund shall be an amount not to exceed \$10 million.
- ▣ The term is to be ten (10) years.
- ▣ The funds are to be transferred from monies remaining in the general fund and/or from existing reserves as allowed by General Municipal and Education Law.



ENROLLMENT PROJECTIONS

<i>Jericho Enrollment Projections 2015-2016</i>			
<i>BOCES Demographer</i>			
	2014-2015 Actual (Oct)		2015-2016 (Projected)
K	159		156
1	161		172
2	195		172
3	211		207
4	205		227
5	226		215
6	234		244
7	210		251
8	233		219
9	291		251
10	259		295
11	279		261
12	295		280
	2958		2950



General Education Staffing

- ▣ K-6 general education: 95 FTE, 7-12 general education: 133 FTE
- ▣ 2110.127 & 137 home tutoring, additional support
- ▣ 2110.129 & 136 research and development, terminal leaves
- ▣ 2110.145 substitute coverage and long-term absences, including maternity leaves, period absences, etc.

General Education: Staffing, Textbooks, BOCES



Teaching							
Teaching Regular School			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2110	110 00 0000	Instructional Salaries					
2110	125 00 0000	Instructional Salaries - Elem K-6	12,899,501	12,799,120	13,323,537	13,865,067	14,308,996
2110	127 00 0000	Instructional Salaries - Tutoring/Home K-6	112,206	9,606	7,951	300,000	300,000
2110	129 00 0000	Instr. Sal Study Leave, R & D, terminal K-6	143,266	155,738	138,298	330,000	330,000
2110	135 00 0000	Instructional Salaries - Secondary	17,920,009	17,867,333	17,140,825	18,810,871	19,282,797
2110	136 00 0000	Instr. Sal Study Leave, R & D, terminal 7-1	348,406	258,052	226,431	330,000	330,000
2110	137 00 0000	Instructional Salaries - Tutoring/ Home 7-1	134,826	137,420	126,420	250,000	250,000
2110	145 00 0000	Instructional Salaries - Substitutes	362,976	401,280	419,893	530,000	550,000
2110	160 00 0000	Non-Instructional Salaries - Aides	1,220,220	1,030,043	793,906	1,050,000	871,712
2110	449 00 0000	Other Professional Services	5,691	0	0	0	0
2110	479 00 0000	Professional 403b	445,087	402,700	500,161	0	0
2110	470 00 0000	Tuition--other districts	1,247	1,395	1,509	50,000	50,000
2110	477 00 0000	Student Admission Fees	6,708	10,450	13,029	19,875	19,875
2110	478 00 0000	Professional Meeting	123	0	131	10,000	10,000
2110	480 02 0000	Textbooks - District	35,509	19,520	118,756	75,000	75,000
2110	480 10 0000	Textbooks - High School	88,768	92,738	93,883	115,650	126,790
2110	480 20 0000	Textbooks - Middle School	53,819	49,136	55,705	61,234	58,652
2110	480 30 0000	Textbooks - Seaman	54,688	59,376	54,835	46,300	46,300
2110	480 40 0000	Textbooks - Jackson	38,395	38,253	44,253	50,000	46,500
2110	480 50 0000	Textbooks - Cantigue	39,273	39,849	42,188	42,500	42,500
2110	480 00 0000	Textbooks - Nonpublic	26,156	30,000	32,578	30,000	40,000
2110	490 00 0000	BOCES Services - Special	514,149	294,193	224,557	500,000	650,000
		Subtotal-Teaching & Textbooks	34,451,023	33,696,202	33,358,846	36,466,497	37,389,122



Instructional Equipment

Equipment-Regular School			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2110	200 00 0000	Equipment - DW	0	0	1,159	5,000	5,000
2110	200 10 0000	Equipment - High School	29,842	30,879	38,770	42,100	41,375
2110	200 20 0000	Equipment - Middle School	9,092	8,311	7,947	21,933	22,002
2110	200 30 0000	Equipment - Seaman	3,711	2,822	3,248	3,300	2,000
2110	200 40 0000	Equipment - Jackson	2,966	2,979	12,984	4,000	5,000
2110	200 50 0000	Equipment - Cantiague	2,756	0	3,000	3,000	3,000
Subtotal-Equipment			48,367	44,991	67,108	79,333	78,377

Contractual Services



- 2110.437** **Assemblies and graduation**
- 2110.464** **Service contracts for instructional equipment
and copiers**
- 2110.465** **Repairs and maintenance**
- 2110.475** **Meetings and conferences**
- 2110.476** **Miscellaneous/other (student contests)**



Contractual Services

Contractual-Regular School			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2110	464 00 0044	Service Contracts - District Wide	229,427	237,238	229,795	280,000	80,000
2110	437 10 0000	Assemblies Graduation - High School	21,110	17,226	17,489	28,500	28,500
2110	437 20 0000	Assemblies Graduation - Middle School	3,849	3,333	3,178	3,800	3,800
2110	437 30 0000	Assemblies Graduation - Seaman	1,660	1,730	2,010	2,200	2,200
2110	437 40 0000	Assemblies Graduation - Jackson	389	475	500	500	500
2110	437 50 0000	Assemblies Graduation - Cantiague	0	0	0	500	500
2110	465 00 0000	Repairs and Maintenance	4,675	5,225	5,000	15,000	15,000
2110	465 10 0000	Contr.Services-Repairs & Maint.HS	10,220	8,280	5,964	20,000	20,000
2110	465 20 0000	Contr.Services-Repairs & Maint.MS	8,355	9,428	8,835	18,000	18,000
2110	465 30 0000	Contr. Services-Repair & Maint. Seaman	2,718	3,000	3,000	3,000	3,000
2110	465 40 0000	Contr. Services-Repairs & Maint.Jackson	2,718	3,000	3,000	2,000	2,000
2110	465 50 0000	Contr.Services-Repairs and Maint. Cant	2,718	3,000	3,000	3,000	3,000
2110	475 00 0000	Meetings and Conferences	6,381	1,959	10,070	10,000	10,000
2110	475 10 0000	Meetings/Conferences - High School	14,793	15,018	16,710	18,000	18,000
2110	475 20 0046	Meetings/Conferences - Middle School	7,801	9,656	7,979	10,835	10,835
2110	475 30 0046	Meetings/Conferences - Seaman	296	652	1,408	1,500	2,500
2110	475 40 0046	Meetings/Conferences - Jackson	438	289	1,104	2,500	2,500
2110	475 50 0046	Meetings/Conferences - Cantiague	1,334	1,391	1,888	3,300	3,000
2110	476 00 0000	Teaching Contractual	9,258	5,000	6,000	12,000	12,000
2110	476 10 0000	Contractual Services - High School	16,140	15,855	15,582	18,000	18,000
2110	476 20 0000	Contractual Services - Middle School	89	1,457	1,543	4,275	5,000
2110	476 30 0000	Contractual Services - Seaman	0	0	0	1,000	500
Subtotal-Contractual. Regular School			344,369	343,212	344,055	457,910	258,835

Instructional Supplies

General Supplies			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2110	501 10 0000	General Supplies - High School	172,414	202,103	207,876	233,550	236,294
2110	501 20 0000	General Supplies - Middle School	142,757	142,640	138,557	161,515	169,163
2110	501 30 0000	General Supplies - Seaman	72,445	56,797	70,704	77,189	75,000
2110	501 40 0000	General Supplies - Jackson	85,092	68,589	96,624	90,300	93,000
2110	501 00 0023	Elementary Science	22,099	13,405	13,358	25,000	25,000
2110	501 50 0000	General Supplies - Catiague	85,900	82,393	102,861	92,457	96,957
Subtotal-General Supplies			580,707	565,927	629,980	680,011	695,414



Career Education



Special Schools Teaching			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2280	150 00 6300	Instructional Salaries	0	0	0	0	0
2280	490 00 0000	BOCES	186,277	100,559	58,280	150,000	125,000
Total-Special Schools Teaching			186,277	100,559	58,280	150,000	125,000

Computer Technology

2014-2015

- ▣ The district owns more than 1500 computers, age range-brand new to five years old.
- ▣ Increased Wi-Fi access throughout the school district, including a guest network and capabilities for BYOD.
- ▣ Expanded tablet initiative throughout district.
- ▣ Replaced over 250 desktops and 75 laptops.
- ▣ Replaced projectors, Smartboards, and printers as needed.
- ▣ Purchased an additional CNC printer this year.
- ▣ Upgraded network connectivity between buildings.
- ▣ Increased network speed and reliability.
- ▣ Had back-up internet access installed at separate site.
- ▣ Enhanced disaster recovery capabilities.
- ▣ Purchased additional iMacs for video editing classes.



Computer Technology 2015-2016



- ❑ Continue district-wide tablet implementation/initiative.
- ❑ Replace over 380 desktops and 60 laptops.
- ❑ Replace projectors, Smartboards, and printers as needed.
- ❑ Increase network speed and reliability.
- ❑ Increase network storage.
- ❑ Synchronize data between network servers (HS/MS and Cantiague).
- ❑ Purchase additional 8 iMacs for video editing classes.



Technology

Computer Assisted - Instruction			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
2630	100 00 0000	Personnel Services	688,191	603,758	667,799	681,975	727,843
2630	200 00 0000	Equipment	416,513	441,971	382,530	468,770	497,291
2630	465 00 0000	Repair and Maintenance of Network	53,124	70,960	105,880	230,000	110,834
2630	501 00 0000	Supplies and Material	78,202	175,882	135,451	423,440	387,783
2630	460 00 0000	Computer Software Services	41,210	56,032	97,666	120,800	129,000
2630	490 00 0000	BOCES : Support Cost	6,600	58,624	156,343	183,000	297,000
2630	490 00 0000	BOCES : Power School	45,990	67,519	50,581	53,000	53,000
Subtotal-Comp. Assisted Inst.			1,329,830	1,474,746	1,596,250	2,160,985	2,202,751

TRANSPORTATION

PERSONNEL SERVICES



- ▣ **Director of Transportation**
- ▣ **Clerical (2)**
- ▣ **FT Drivers (2)**
- ▣ **PT Drivers (3)**
- ▣ **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.
- ▣ Competitions and special student events.



Transportation Contractual

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
- ▣ Competitions

Contractors

Jericho School District:

- ▣ 6 transportation contractors
- ▣ 27 per-pupil contracts
- ▣ 5 public schools
- ▣ 39 special education & P/P school



First Student:

- ▣ 23 Buses, 27 Vans
- ▣ Most district field and athletic trips

Bus Contractors



- ▣ Currently 6 bus contractors provide service for Jericho students.
- ▣ Nassau BOCES provides transportation to their vocational and special education programs.
- ▣ We participate in cooperative per-pupil bidding to maximize efficiencies.

Daily Bus Runs

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

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



Daily Bus Runs



2014-2015 Actual

- ▣ Buses: 23
- ▣ Vans: 27
- ▣ P/Pupil: 27
- ▣ 4 in-district runs

2015-2016 Anticipated

- ▣ Buses: 23
- ▣ Vans: 27
- ▣ P/Pupil: 27
- ▣ 4 in-district runs



FIRST STUDENT EQUIPMENT

- ▣ All buses are outfitted with camera audio/video surveillance systems.
- ▣ All buses and vans are equipped with GPS systems.



NEW PROPOSED EQUIPMENT

Saf-T-Liner 46C-A School Bus to be customized with coach amenities.

- ▣ Under-carriage storage
- ▣ Overhead storage
- ▣ Dual bucket seats
- ▣ Passenger video screens

Transportation Garage



New inter-municipal bus maintenance agreements:

- ▣ **Franklin Square UFSD – 15 Vans**
- ▣ **Herricks UFSD – 5 Vans**

Transportation

5000 CODES



Pupil Transportation							
District Transportation Services			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
5510	160 00 0000	Non-Instructional Salaries	505,650	519,186	573,296	572,678	648,793
5510	200 00 0000	Equipment	0	94,955	98,936	156,998	185,000
5510	400 00 0000	Contractual Services	7,393	22,894	18,286	20,000	20,000
5510	400 00 0049	Insurance	45,000	45,000	45,000	45,000	45,000
5510	501 00 0000	Supplies & Materials	34,356	28,508	29,718	45,000	60,000
Subtotal-District Transport Service			592,399	710,543	765,236	839,676	958,793
5530	160 00 0000	Non-Instructional Salaries	24,000	26,000	26,000	26,000	30,000
5530	200 00 0000	Equipment					
5530	400 00 0000	Contractual Services	41,337	44,158	43,005	50,000	50,000
Subtotal-District Transport Service			65,337	70,158	69,005	76,000	80,000
Contract Transportation			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
5540	400 00 0000	Contractual Services- Buses	4,510,284	4,340,373	4,395,307	5,087,392	4,983,003
5540	400 00 0000	Fuel	136,822	131,517	135,019	160,000	160,000
Subtotal-Contract Transportation			4,647,106	4,471,890	4,530,326	5,247,392	5,143,003
Other Transportation			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
5550	400 00 0000	Public Transportation					
5581	490 00 0000	BOCES Transportation	97,340	88,438	81,516	117,346	95,000
Subtotal - Other Transportation			97,340	88,438	81,516	117,346	95,000
Total - Pupil Transportation			5,402,182	5,341,029	5,446,083	6,280,414	6,276,796

Employee Benefits

Employee Benefits			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
9010	800 00 0000	NYS Employees Retirement System	1,727,262	2,561,377	2,530,511	2,700,000	2,650,000
9020	800 00 0000	Teachers Retirement	5,102,687	5,427,085	7,450,810	8,740,000	7,400,000
9030	800 00 0000	Social Security	3,964,702	3,985,873	4,019,349	4,662,340	4,803,814
1980	400 00 0000	MTA Tax	133,962	0	0	0	0
9040	800 00 0000	Workers Compensation	346,420	385,679	407,971	480,000	470,000
9045	800 00 0000	Life Insurance	570,433	171,634	139,722	200,000	200,000
9050	800 00 0000	Unemployment Insurance	207,068	82,851	72,522	150,000	125,000
9055	800 00 0000	Disability	68,170	55,642	47,071	80,000	80,000
9060	800 00 0000	Health/Dental Insurance	8,137,843	8,793,337	9,050,429	10,510,000	10,840,000
9070	800 00 0000	Union Welfare	312,778	316,685	311,079	320,000	335,000
TOTAL - Employee Benefits			20,571,325	21,780,163	24,029,464	27,842,340	26,903,814

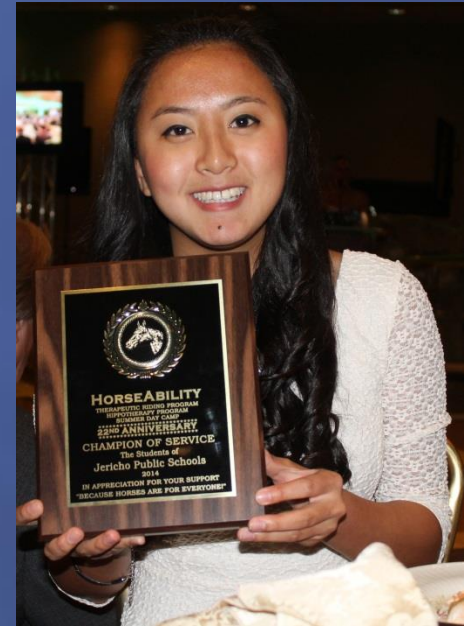


Debt Service & Interfund Transfers



Debt Service			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
9901	600 00 0000	Trans Bond Fund	1,883,963	1,866,226	1,790,038	1,762,913	1,683,638
		Subtotal-Debt Service	1,883,963	1,866,226	1,790,038	1,762,913	1,683,638
9760	700 00 0000	Interest-TAN	32,007	97,000	97,000	160,000	160,000
		Subtotal-TAN	32,007	97,000	97,000	160,000	160,000
		TOTAL - Debt Service	1,915,970	1,963,226	1,887,038	1,922,913	1,843,638
Interfund Transfers			2011-12 ST-3	2012-13 ST-3	2013-14 ST-3	2014-15 Budget	2015-16 Budget
9901	900 00 0000	Transfer to School Lunch	140,000	140,000	225,000	225,000	295,000
9902	900 00 0000						
9902	900 00 0000	Transfer to Special Aid	232,734	241,822	333,110	240,000	275,000
9950	900 00 0000	Transfer to Capital: reflected in 1621					
		Total-Interfund Transfers	372,734	381,822	558,110	465,000	570,000
		Total - Others	2,288,704	2,345,048	2,445,148	2,387,913	2,413,638

Upcoming Meetings



- ▣ **March 19** **Full Budget Review of Revenues and Expenditures**
- ▣ **March 26** **Adoption of Budget by Board of Education**

JERICHO SCHOOL DISTRICT

- ▣ The information in this document will be presented at Budget Workshop # 3 on Thursday, March 5, 2015 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.

