

# *JERICHO SCHOOL DISTRICT*



## **BUDGET 2015-16**

### **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 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)
<b>Proposed second Capital Reserve (May 2015)</b>	<b>not to exceed \$10M</b>
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

<b>Jericho Enrollment Projections 2015-2016</b>		
<b>BOCES Demographer</b>		
	<b>2014-2015 Actual (Oct)</b>	<b>2015-2016 (Projected)</b>
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
	<b>2958</b>	<b>2950</b>



# 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			2011-12	2012-13	2013-14	2014-15	2015-16
			ST-3	ST-3	ST-3	Budget	Budget
<b>Teaching Regular School</b>							
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 - Cantiague	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
<b>Subtotal-Teaching &amp; Textbooks</b>			<b>34,451,023</b>	<b>33,696,202</b>	<b>33,358,846</b>	<b>36,466,497</b>	<b>37,389,122</b>



# 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
<b>Subtotal-Equipment</b>			<b>48,367</b>	<b>44,991</b>	<b>67,108</b>	<b>79,333</b>	<b>78,377</b>

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

# 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 - Cantiague	85,900	82,393	102,861	92,457	96,957
<b>Subtotal-General Supplies</b>				<b>580,707</b>	<b>565,927</b>	<b>629,980</b>	<b>680,011</b>	<b>695,414</b>	



# 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
2280	490 00 0000	BOCES	186,277	100,559	58,280	150,000
<b>Total-Special Schools Teaching</b>			<b>186,277</b>	<b>100,559</b>	<b>58,280</b>	<b>125,000</b>

# 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
<b>Subtotal-Comp. Assisted Inst.</b>			<b>1,329,830</b>	<b>1,474,746</b>	<b>1,596,250</b>	<b>2,160,985</b>	<b>2,202,751</b>

# 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			2011-12	2012-13	2013-14	2014-15	2015-16
District Transportation Services			ST-3	ST-3	ST-3	Budget	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
<b>Subtotal-District Transport Service</b>			<b>592,399</b>	<b>710,543</b>	<b>765,236</b>	<b>839,676</b>	<b>958,793</b>
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
<b>Subtotal-District Transport Service</b>			<b>65,337</b>	<b>70,158</b>	<b>69,005</b>	<b>76,000</b>	<b>80,000</b>
Contract Transportation			2011-12	2012-13	2013-14	2014-15	2015-16
			ST-3	ST-3	ST-3	Budget	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
<b>Subtotal-Contract Transportation</b>			<b>4,647,106</b>	<b>4,471,890</b>	<b>4,530,326</b>	<b>5,247,392</b>	<b>5,143,003</b>
Other Transportation			2011-12	2012-13	2013-14	2014-15	2015-16
			ST-3	ST-3	ST-3	Budget	Budget
5550	400 00 0000	Public Transportation					
5581	490 00 0000	BOCES Transportation	97,340	88,438	81,516	117,346	95,000
<b>Subtotal - Other Transportation</b>			<b>97,340</b>	<b>88,438</b>	<b>81,516</b>	<b>117,346</b>	<b>95,000</b>
<b>Total - Pupil Transportation</b>			<b>5,402,182</b>	<b>5,341,029</b>	<b>5,446,083</b>	<b>6,280,414</b>	<b>6,276,796</b>

# 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
<b>TOTAL - Employee Benefits</b>			<b>20,571,325</b>	<b>21,780,163</b>	<b>24,029,464</b>	<b>27,842,340</b>	<b>26,903,814</b>



# 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
		<b>Subtotal-Debt Service</b>	<b>1,883,963</b>	<b>1,866,226</b>	<b>1,790,038</b>	<b>1,762,913</b>	<b>1,683,638</b>
9760	700 00 0000	Interest-TAN	32,007	97,000	97,000	160,000	160,000
		<b>Subtotal-TAN</b>	<b>32,007</b>	<b>97,000</b>	<b>97,000</b>	<b>160,000</b>	<b>160,000</b>
		<b>TOTAL - Debt Service</b>	<b>1,915,970</b>	<b>1,963,226</b>	<b>1,887,038</b>	<b>1,922,913</b>	<b>1,843,638</b>
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					
		<b>Total-Interfund Transfers</b>	<b>372,734</b>	<b>381,822</b>	<b>558,110</b>	<b>465,000</b>	<b>570,000</b>
		<b>Total - Others</b>	<b>2,288,704</b>	<b>2,345,048</b>	<b>2,445,148</b>	<b>2,387,913</b>	<b>2,413,638</b>

# 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.

