

# ***JERICOH SCHOOL DISTRICT***



## **BUDGET 2014-15**

### **WORKSHOP # 1**

**Codes: 1000, 2010, 2020, 2070, 7000, 8000**

# ***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, 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 14-15 budget, the estimated CPI, which will be used for the tax levy threshold calculation is estimated to be approximately 1.40%-1.60%.
- Additionally, certain allowable exclusions we received in 13-14 will not be available in 14-15 (most notably and significant was the Retirement System exclusion).
- Accordingly, Jericho's tax levy threshold for 14-15 will be **below 2%**, and quite possibly below 1.5%, or \$1.6M.

# 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.



# Positive Outlook



- **NYS Mandated Employer Contribution Rates to the Employee Retirement System (ERS) will decrease for 14-15.**
- **Although the NYS Mandated Employer Contribution Rates (ECR) to the Teachers Retirement System (TRS) will increase in 14-15, it will not be as significant as 13-14. Additionally, the ECR could potentially plateau which is good news for future budgets.**

# Positive Outlook (continued)



- **Health insurance premiums for calendar year 2014 reflected nominal increases.**
- **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 continue to deliver a high quality 21<sup>st</sup> 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

- Voters authorized establishment of capital reserve last year.
- Requires further voter authorization via approval of a proposition to expend from this voter-approved capital reserve.
- The district will be recommending a proposition to expend from this capital reserve for upgrades to the HS/MS Auditorium and security technology.
- Details will be provided at the February 27<sup>th</sup> Budget Presentation.





# Board of Education, District Clerk, District Meetings

Account Codes	Account Name	2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
<b>Board of Education</b>		<b>2010-11 ST-3</b>	<b>2011-12 ST-3</b>	<b>2012-13 ST-3</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
1010 410 00 0000	Memberships	17,775	17,900	18,205	18,600	18,600
1010 430 00 0000	Expenses	728	1,185	0	1,500	1,000
1010 475 00 0000	Meetings/Conferences	10,357	6,550	9,732	11,000	13,000
1010 479 00 0000	Other Miscellaneous	801	0	0	2,000	500
1010 501 00 0000	Materials and Supplies	592	144	114	1,500	1,500
	<b>Subtotal - Board of Ed.</b>	<b>30,253</b>	<b>25,779</b>	<b>28,051</b>	<b>34,600</b>	<b>34,600</b>
<b>District Clerk</b>		<b>2010-11 ST-3</b>	<b>2011-12 ST-3</b>	<b>2012-13 ST-3</b>	<b>2013-14 Budget</b>	<b>2014-15 Budget</b>
1040 160 00 0000	Non-Instructional Salaries					
1040 469 00 0000	Legal Notices	1,036	3,136	2,762	3,500	3,500
1040 501 00 0000	Supplies and Materials	0	190	0	400	400
	<b>Subtotal - District Clerk</b>	<b>1,036</b>	<b>3,326</b>	<b>2,762</b>	<b>3,900</b>	<b>3,900</b>
<b>District Meetings</b>						
1060 433 00 0000	Registration / Voting Exp.	0	0	0	1,000	0
1060 449 00 0000	Registration / Voting Exp.	8,884	8,195	8,495	9,800	10,500
1060 469 00 0000	Contractual Expenses	5,157	4,440	6,000	6,000	6,000
1060 490 00 0000	BOCES Services	26,971	25,106	26,674	30,000	30,000
1060 501 00 0000	Supplies and Materials	441	457	388	15,000	15,000
	<b>Subtotal - District Meetings</b>	<b>41,453</b>	<b>38,198</b>	<b>41,557</b>	<b>61,800</b>	<b>61,500</b>
<b>Total - Board of Education</b>		<b>72,742</b>	<b>67,303</b>	<b>72,370</b>	<b>100,300</b>	<b>100,000</b>

# **CENTRAL OFFICE PERSONNEL SERVICES**

## **SUPERINTENDENT**

**Secretary to Superintendent**

## **ASST. SUP'T PERSONNEL Clerical (2)**

**Switch Board Operator (1)**

## **ASST. SUP'T BUSINESS**

**Treasurer (1.0)**

**Payroll Supervisor (1.0)**

**Principal AC (1.0)**

**Senior AC (2.0)**

**Account Clerks (2.0)**

**Clerk (0.5)**





# Superintendent, Legal, Public Information

Superintendent's Office		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
1240 100 00 0000	Personnel Services	458,254	458,638	462,244	469,293	469,293
1240 220 00 0000	Equipment	0	0	0	0	0
1240 465 00 0000	Repairs and Maintenance	0	299	0	2,000	0
1240 475 00 0046	Meetings/Conferences	13,572	14,051	11,686	14,500	16,500
1240 501 00 0000	Supplies and Materials	3,089	3,091	2,251	5,000	5,000
<b>Total - Supt Office</b>		<b>474,915</b>	<b>476,079</b>	<b>476,181</b>	<b>490,793</b>	<b>490,793</b>

Legal Services		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
1420 400 00 0000	Legal Service	87,919	161,111	151,647	171,000	171,000
1420 400 00 0000	Legal Service- Other Attorneys	0	0	0	0	0
<b>Subtotal - Legal Service</b>		<b>87,919</b>	<b>161,111</b>	<b>151,647</b>	<b>171,000</b>	<b>171,000</b>

Public Information Service		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
1480 160 00 0000	Personnel Services	102,520	103,885	71,330	71,330	72,757
1480 200 00 0000	Equipment	0	0	0	0	0
1480 406 00 0000	Contractual Expenses	23,841	21,660	22,057	28,000	28,000
1480 473 00 0000	Postage	12,226	12,583	6,270	15,000	15,000
1480 490 00 0000	BOCES					
<b>Subtotal - Public Info. Service</b>		<b>138,587</b>	<b>138,128</b>	<b>99,657</b>	<b>114,330</b>	<b>115,757</b>

# FINANCE



Finance-Business Admin		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
1310 100 00 0000	Personnel Services	820,984	875,889	853,730	891,256	891,256
1310 200 00 0000	Equipment	0	0	0	0	0
1310 449 00 0000	Other Professional Technical Service	0	24,063	0	0	0
1310 465 00 0000	Repairs and Maintenance	1,400	1,430	400	5,000	2,500
1310 473 00 0000	Postage	33,840	36,840	28,806	48,000	45,000
1310 475 00 0000	Meetings/Conferences	2,769	2,717	2,855	2,900	5,000
1310 490 00 0000	BOCES Payroll & Finance	98,414	103,342	86,800	100,000	100,000
1310 501 00 0000	Supplies and Materials	19,199	20,908	19,607	25,000	25,000
	<b>Subtotal - Fin. &amp; Bus. Admin.</b>	<b>976,606</b>	<b>1,065,189</b>	<b>992,198</b>	<b>1,072,156</b>	<b>1,068,756</b>
<b>Auditing</b>						
1320 160 00 0000	Non-Instructional Salaries					
1320 400 00 0000	Consulting Services	118,902	114,335	108,888	124,000	118,000
	<b>Subtotal - Auditing</b>	<b>118,902</b>	<b>114,335</b>	<b>108,888</b>	<b>124,000</b>	<b>118,000</b>

Auditing includes External Auditor, Internal Auditor, Actuary for GASB and Claims Auditor

BOCES: Payroll, Accounting, and Purchasing System Software



# PERSONNEL STAFF

Personnel		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
1430 100 00 0000	Personnel Services	434,452	439,434	448,986	471,376	471,376
1430 220 00 0000	Equipment	0	999	0	1,030	2,500
1430 449 00 0000	Other Professional Technical Service	4,511	5,947	5,467	6,500	9,000
1430 465 00 0000	Repairs and Maintenance	0	0	0	1,500	500
1430 469 00 0000	Legal Notices	0	0	0	4,000	500
1430 473 00 0000	Postage	0	0	0	1,000	500
1430 475 00 0000	Meetings/Conferences	402	173	209	1,500	2,500
1430 476 00 0000	Expenses	3,200	7,754	5,247	12,000	12,000
1430 490 00 0000	BOCES	64,288	55,841	71,686	70,000	70,000
1430 501 00 0000	Supplies and Materials	6,959	5,620	3,682	8,000	8,000
<b>Subtotal - Personnel</b>		<b>513,812</b>	<b>515,768</b>	<b>535,277</b>	<b>576,906</b>	<b>576,876</b>

**Legal Notices: Advertising NY Times moved to BOCES**

**BOCES: Human Resources Systems, Teacher Certification, Fingerprinting**

# **OPERATIONS & MAINTENANCE PERSONNEL SERVICES CUSTODIAL**



**HIGH /MIDDLE SCHOOL ■**

- Head custodian (1)
- Night custodian (1)
- Maintenance (2)
- Cleaners (16)

**ELEMENTARY**

- Head custodians (3)

Seaman	Cleaners (4.0)
Jackson	Cleaners (4.0)
Cantiague	Cleaners (4.0)

# **OPERATIONS & MAINTENANCE PERSONNEL SERVICES**

## **Maintenance**

**Superintendent of Buildings  
and Grounds**

**Strong maintenance department  
allows district to complete many  
repairs internally.**

**Clerical (2.0)**

**Maintenance (6.0)**

**Messengers (1.0)**

**Grounds (5.0)**



# OPERATIONS & MAINTENANCE



Central Services		2010-11	2011-12	2012-13	2013-14	2014-15
Operation & Maintenance		ST-3	ST-3	ST-3	Budget	Budget
1620 160 00 0000	Non-Instructional Salaries-Custodial	2,576,124	2,635,550	2,655,914	2,827,365	2,783,587
1620 453 00 0000	Contracted Services	114,811	118,247	116,181	140,000	215,260
1620 454 00 0000	Fuel Oil	12,983	0		89,250	30,000
1620 457 00 0000	Electric - Gas	1,146,770	1,036,541	1,104,961	1,645,550	1,625,000
1620 458 00 0000	Water	8,427	12,654	13,135	15,000	16,550
1620 459 00 0000	Telephone	126,001	122,423	120,895	75,000	77,000
1620 540 00 0000	Supplies & Materials	136,503	145,943	138,627	160,000	167,000
	<b>Subtotal Operation &amp; Maint.</b>	<b>4,121,619</b>	<b>4,071,358</b>	<b>4,149,713</b>	<b>4,952,165</b>	<b>4,914,397</b>
Maintenance of Plant						
1621 160 00 0000	Non-Inst. Salaries Maintenance	1,455,079	1,207,523	1,207,044	1,483,221	1,440,054
1621 240 00 0000	New Equipment	83,175	113,620	39,970	60,000	105,800
1621 280 00 0000	Replacement Equipment	6,110	54,213	1,329	35,000	35,000
1621 465 00 0000	Repairs and Maintenance	193,509	160,889	177,277	225,000	200,500
1621 466 00 0000	General Maintenance	125,042	100,413	93,620	125,000	100,000
9950 900 00 0000	Improvement of Buildings--DW Capital	1,000,000	1,000,000	1,000,000	900,000	900,000
1621 467 00 0000	Repairs/Projects	482,267	447,854	161,901	350,000	390,000
1621 468 00 0000	Other Contractual Services	40,038	57,773	94,723	115,000	113,000
1621 543 00 0000	Grounds Supplies	31,194	38,876	29,933	42,000	56,200
1621 544 00 0000	Building Maintenance Supplies	66,981	65,413	95,998	130,000	139,765
1621 551 00 0000	Automotive Supplies	55,062	44,092	42,482	60,000	67,500
1621 552 00 0000	Maintenance Supplies	80,425	66,653	54,816	100,000	119,000
	<b>Subtotal Maintenance of Plant</b>	<b>3,618,882</b>	<b>3,357,319</b>	<b>2,999,093</b>	<b>3,625,221</b>	<b>3,666,819</b>
	<b>Total Central Services</b>	<b>7,740,501</b>	<b>7,428,677</b>	<b>7,148,806</b>	<b>8,577,386</b>	<b>8,581,216</b>

1/15/2014

# OPERATIONS & MAINTENANCE CONTRACTUAL SERVICES



**1620.453**

**Contractual Service  
Service Contracts  
Building security  
contractor**

- **\$215,260**  
Security, patrol service  
Fire equipment/alarm  
maintenance and monitoring  
Clock systems  
Outside contractors

**1621.465**

**Contractual Services  
Repairs and Maintenance**

- **\$200,500**  
Oil burners,  
Heating controls  
Duct and ventilation  
Gym folding doors  
Gym equipment  
AHERA inspections  
Public Address System

**1621.466-468**

**General Maintenance  
Contractual Services  
Alterations/Improvements**

- **\$603,000**  
General maintenance district-wide  
Repairs and projects  
Refuse removal

1/15/2014

# **OPERATIONS & MAINTENANCE Materials and Supplies**



## **1620.540 Materials & Supplies**

- **\$167,000**  
Custodial, pool supplies, uniforms

## **1621.552 Materials & Supplies**

- **\$119,000**  
Supplies electric, plumbing, HVAC

## **1621.544 Building Maintenance**

- **\$139,765**  
Supplies for upkeep of buildings

## **1621.543 Grounds Supplies**

- **\$56,200**  
Sand, salt, fertilizer, athletic fields, landscape

## **1621.551 Automotive Supplies**

- **\$67,500**  
Vehicle Repairs and Gasoline

# OPERATIONS & MAINTENANCE EQUIPMENT

**1621.240**



**NEW**

**EQUIPMENT**



**\$105,800**

1 dump/rack truck

1 utility trailer



**Dump/rack truck and trailer to replace two vehicles above that are 20-25 years old. Additional funds for replacement of B&G equipment.**

**1621.280**

**REPLACEMENT**

**\$35,000**

**EQUIPMENT**

**Replacement of district-wide  
equipment/furniture as needed**

1/15/2014

# Jericho Union Free School District Capital Improvements

Year	Total Allocation	Potential Project (s)	Building (s)
2014-15	\$900,000	Continued Lighting upgrades	District-wide
		Transportation Garage Extension	Transportation
		Parking Lot Replacement	Jackson ES
		Access Control System/Perimeter Door Controls	District-wide
		Building Management System	High School / Middle School
		Boiler Burner and vacuum pump set Replacement	High School / Middle School



1/15/2014

# COMMUNITY SERVICE

Community Services			2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
8060	00 0000	Civic Activities	0	0	0	10,000	0
7310	00 0000	Recreation Program	41,895	53,559	56,550	44,000	56,000
8070	490 00 0000	Census	0	0	0	0	0
Total - Community Services			41,895	53,559	56,550	54,000	56,000



**Cultural Arts  
Program,  
Community  
Swim Program**

# Curriculum Development and Supervision

**2010.100 Personnel Services**

**Assistant Superintendent Curriculum and Instruction**



- Clerical Curriculum (2.0)
- Curriculum Associates (7)
  - English
  - Science/Technology
  - World Languages/Home & Careers
  - Math
  - Social Studies/Business/Libraries
  - Art/Music
  - Physical Education/Health/Athletics
- Clerical Curriculum Assoc. (2.0)
- Clerical Teacher Workroom HS/MS (2.0)



# Curriculum and Instruction

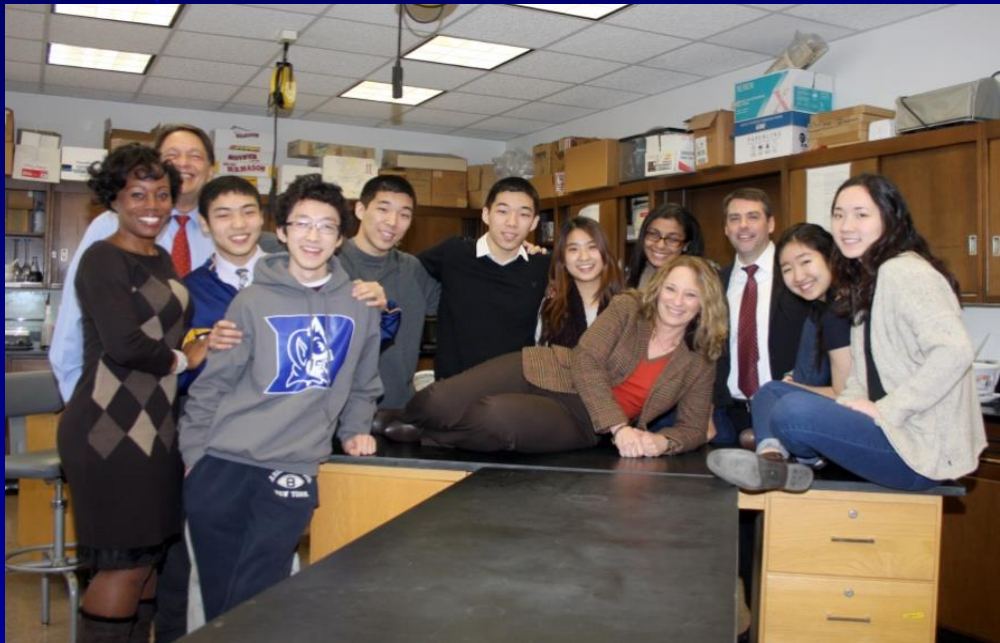
Administration & Improvement Curriculum Devel. & Superv.				2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2010	150	00 0000	Instructional Salaries	1,949,081	1,481,781	1,443,347	1,480,131	1,500,008
2010	160	00 5110	Non-Instructional Salaries	406,144	383,016	350,735	379,973	379,973
2010	220	00 0000	Equipment	0	0	0	0	0
2010	465	00 0000	Repairs and Maintenance	6,585	5,436	6,000	9,000	9,000
2010	475	00 0000	Contractual Expenses	34,198	38,445	20,154	64,000	54,000
2010	501	00 0000	Supplies and Materials	12,166	12,550	8,903	25,000	22,000
2010	490	00 0000	BOCES: Curriculum	71,809	74,906	74,731	85,000	85,000
Subtotal - Curriculum Development				2,479,983	1,996,134	1,903,870	2,043,104	2,049,981

Inservice Training-Instruction		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2070 446 00 0000	Consultants	15,550	8,740	7,361	30,000	20,000
2070 490 00 0000	BOCES Inservice	85,594	81,372	104,151	160,000	160,000
	Subtotal-Inservice Training-Inst.	101,144	90,112	111,512	190,000	180,000

- **2010.150—Assistant Superintendent for Curriculum & Instruction, 7 Curriculum Associates**
- **2010.501—Office Supplies and Subscriptions**
- **2010.490—Data Warehousing for student information and analysis through BOCES**
- **2070.446—In-service training, research and development**
- **2070.490—Curriculum work through BOCES**

# Building Supervision

## 2020.1 Personnel Services



- HS Administrators (3)
- MS Administrators (2)
- HS/MS Clerical (8)
- Principals' Offices
- AP Offices
- Elementary Administrators (3)
- Elementary Clerical (6)



# Building Supervision

Supervision - Regular School		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2020 150 00 5120	Instructional Salaries	1,679,780	1,565,603	1,650,861	1,597,207	1,621,675
2020 160 00 5110	Non-Instructional Salaries	766,797	805,513	762,889	790,607	790,419
2020 200 10 0046	Equipment - High School	0	0	0	5,000	5,000
2020 200 20 0046	Equipment - Middle School	0	0	0	1,900	1,900
2020 200 30 0046	Equipment - Seaman	0	0	574	1,300	1,300
2020 200 40 0046	Equipment - Jackson	0	0	0	1,000	1,000
2020 200 50 0046	Equipment - Cantigue	0	2,248	999	1,700	1,900
2020 449 00 0046	Other Prof. and Technical Services	0	0	0	0	0
2020 460 10 0000	Data Processing-High School	8,000	0	0	10,000	10,000
2020 460 20 0000	Data Processing-Middle School	7,136	0	0	10,000	10,000
2020 465 00 0000	Contractual - Reg School	3,150	0	0	3,150	3,150
2020 465 10 0000	Contractual - High School	3,150	0	284	3,150	3,150
2020 465 20 0000	Contractual - Middle School	3,530	0	0	3,150	3,150
2020 465 30 0000	Contractual - Seaman	1,500	0	0	500	500
2020 465 40 0000	Contractual - Jackson	1,500	0	0	500	500
2020 465 50 0000	Contractual - Cantigue	1,000	0	0	1,000	1,000
2020 501 00 0000	Supplies and Materials-Reg School	379	0	293	25,000	10,000
2020 501 10 0000	Supplies and Materials-High School	3,914	3,621	400	5,000	5,000
2020 501 20 0000	Supplies and Materials-Middle School	2,499	1,523	647	10,565	10,565
2020 501 30 0000	Supplies and Materials-Seaman	909	670	764	1,000	1,000
2020 501 40 0000	Supplies and Materials-Jackson	0	1,159	593	2,500	2,500
2020 501 50 0000	Supplies and Materials-Cantigue	711	445	1,040	2,300	2,000
<b>Subtotal-Supervision. Reg. Sch.</b>		<b>2,483,955</b>	<b>2,380,782</b>	<b>2,419,344</b>	<b>2,476,529</b>	<b>2,485,709</b>

# Upcoming Meetings



- **February 6**      **Review of Codes:  
2250, 2610, 2810, 2815, 2820, 2825,  
2850, 2855**
- **February 27**      **Codes 2110, 2630, 5000, 9000**
- **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 # 1 on Thursday, January 16, 2014 at the Seaman Elementary School at 7:45. 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 14, 2014. Please call 203-3600 Extension 3214.**

