

JERICOH SCHOOL DISTRICT



BUDGET 2014-15

WORKSHOP # 2

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

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 **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 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.**

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, 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

- 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 27th Budget Presentation.





Pupil Personnel Services K-12

- **Director (1) -- Pupil Personnel Services (K-12)**
- **Curriculum Associates (2) -- PPS (K-5) & (6-12) (+1)**
- **Special Ed. Facilitators (3) -- Elementary, Middle and High School (-1)**
- **Special Classes (11.4) -- K-12 (+2.7)**
- **Co-Teachers (25.7) -- K-12 (+1.2)**
- **Teacher Aides: As Needed (currently 83)**
- **Learning Center Instructors: As Needed (currently 59)**

Pupil Personnel Overview

- **ABA & Individual Development Classes:** Three tuition-based students accepted from other districts; extended school year
- **Skills Achievement & Career Development Classes :** New 6th grade class; Cool Beans Café, catering and delivery service, students working at Nicholas Center; students as mentors; drop-ins for socialization; GED preparation
- **Co-Teaching Classes (K-11):** Additions at Seaman and Jackson, reductions at Cantiague and Middle School due to enrollment and needs
- **Small Ratio Classes (K-12):** modified curriculum for diploma-bound students and students returning from outside programs; classes enable some students to remain in Jericho
- **Assistive Technology:** CART; iPads and apps for instruction and accommodations; video-conferencing; PLNs through social media (video chats); classroom blogs



Pupil Personnel Overview

- **Staff Development:** Workshops on Common Core Learning Standards (CCLS), IEP development and management, ABA, DASA, co-teaching; executive functioning, assistive technology and hearing impairments
- **Presentations:** CCLS for diverse learners, executive functioning, varied disabilities and instructional implications
- **VolunTeens:** Community service learning program: opportunities for social skills integration
- **Transition Library:** Print and online resources for staff and students applicable to interests and career inventories
- **SEPTA:** monthly workshops, post-secondary transition night, movie night, school grants, scholarships



Pupil Personnel Overview



- **Update Policies and Procedures:**

New career credentials; changes in graduation requirements; parent members; transition manual; IEP goals aligned with CCLS; new procedures for SAT, ACT security

- **CSE Enhancements:** Ongoing improvements in documentation to enhance efficiency and service delivery; new electronic document storage; new translation service

- **NYSED Indicator #11 (CPSE/CSE compliance rates '12-13):**
100% CPSE; 95.7% CSE



Pupil Personnel Future Initiatives

- Provide staff with professional development on additional diploma tracks
- Expand community partnerships and career technical classes
- Expand transition planning resources to highlight a broader range of post-secondary opportunities such as supervised work, community college, technology training and career readiness (CDOS)
- Provide reading training for elementary learning center instructors

Enrollment: Children with Special Needs



<i>NYSED Classification</i>	<i>As of October 2012</i>	<i>Percentage</i>	<i>As of October 2013</i>	<i>Percentage</i>
Autistic	44	10.6	42	10.0
Deaf	4	0.9	3	0.7
Emotional	8	1.9	9	2.2
Hearing	3	0.7	3	0.7
Intellectual	1	0.2	2	0.5
Learning Disabled	75	18	73	17.5
Multiply Disabled	6	1.4	5	1.2
Orthopedic	1	0.2	1	0.2
Other Health impaired	212	51	209	50
Speech	62	14.9	70	16.8
TBI	0	0	1	0.2
Total K-12	416 ^a	99.8	418 ^a	100
District Enrollment	3092 ^a		3040 ^a	
Percentage Classified	13.45%		13.75%	
<i>Placement Locations</i>				
Regular School	385	92.50%	395	94.5%
Separate Setting	31	7.50%	23	5.5%
Pre-School Students	34		37	

^a Total includes LUHI, Schechter & L.Sponges



504 Students by School

	12-13		13-14
CANTIAGUE	8		4
JACKSON	3		8
SEAMAN	10		6
MIDDLE SCHOOL	25		36
HIGH SCHOOL	49		46
	95		100

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Programs: Special Needs

Programs-Special Needs		2010-11	2011-12	2012-13	2013-14	2014-15
Children with Special Needs		ST-3	ST-3	ST-3	Budget	Budget
2250 150 00 2772	Instructional Salaries	338,778	0	0	0	0
2250 150 00 5120	Instructional Salaries: Director/CA (s)	376,951	377,276	401,826	389,597	530,000
2250 150 00 5644	Instructional Salaries: Facilitators	820,296	802,932	662,186	631,267	449,418
2250 150 00 5674	Instructional Salaries: Life/Small classes	509,571	595,474	548,535	579,812	1,223,580
2250 150 01 5674	Instructional Salaries: Co-teachers	472,130	1,295,581	2,273,747	2,400,739	2,717,135
2250 150 02 5644	Instructional Salaries: LCI	3,528,027	3,236,070	3,265,807	3,601,538	3,433,512
2250 160 00 0000	Non-Instructional Salaries: Clerical	146,436	103,531	155,972	141,707	145,000
2250 160 00 5648	Non-Instructional Salaries: Aides	3,468,676	3,843,490	3,481,567	3,817,488	3,991,111
2250 200 00 7700	Equipment	5,404	5,218	3,153	5,500	5,500
2250 446 00 0000	Contractual Services: Consultants	0	0	0	0	0
2250 449 00 0046	Professional Services	2,888,276	3,032,881	2,690,136	3,191,820	3,000,000
2250 501 00 0000	Supplies & Materials	15,713	19,633	18,790	25,000	25,000
2250 471 00 0000	Tuition: Public	749,805	605,551	540,866	670,000	665,000
2250 472 00 0000	Tuition: Private	634,915	642,436	606,221	810,000	760,000
2250 465 00 0000	Summer Handicapped		0	0	56,000	0
2250 475 00 0000	Meetings and Conferences	5,811	2,074	4,483	5,250	5,250
2250 490 00 0000	BOCES Services: Tuitions	407,018	644,010	618,170	770,000	770,000
2250 490 00 7700	BOCES Services: Other					
Total-Children with Special Needs		14,367,807	15,206,157	15,271,459	17,095,718	17,720,506

2250.150.00.5120

Director and Curriculum Associates

2250.150.00.5644

Special Education Facilitators

2250.150.00.5674

Life Skills Teachers, Teachers of the Deaf, Intensive Needs, Re-class Secondary Small Class Personnel from 2110

2250.150.01.5674

Co-Teachers

2250.150.02.5644

Learning Center Instructors K-12

2250.160.00.5648

Aides



Enrollments and Tuition for Out of District Placements

Estimated Tuitions and Services for 2014-15

2250.472 Private

■ \$760,000

–17 students + 2 contingency (+1)

2250.471 Public

■ \$665,000

–5 students + 2 contingency

2250.490 BOCES

■ \$770,000

–6 students + 2 contingency

–Tuition and Related Services

–Itinerant Services

Contractual Services for Children with Special Needs



2013-14 (Budget)

2250.449 \$ 3,191,820

Professional Services:

- Occupational Therapy
- Physical Therapy
- ABA
- Academic Support
- Speech
- Diagnostic Evaluations
- Home Instruction
- Consultations to Staff
- Parent Training

2014-15

2250.449 \$ 3,000,000

Professional Services:

- Occupational Therapy
- Physical Therapy
- ABA
- Academic Support
- Speech
- Diagnostic Evaluations
- Home Instruction
- Consultations to Staff
- Parent Training

Psychologists and Social Workers



Psychological Services		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2820 150 00 0000	Instructional Salaries	753,347	765,583	795,298	809,207	906,227
2820 160 00 5110	Non-Instructional Salaries	16,142	61,031	42,333	65,000	48,058
2820 200 00 0000	Equipment	0	0	0	1,000	1,000
2820 400 00 0000	Contractual Services	0	0	0	4,000	0
2820 446 00 0000	Contractual Services	31,000	29,250	19,350	37,000	15,000
2820 501 00 0000	Supplies & Materials	2,842	5,424	4,258	6,000	6,000
Subtotal-Psychological Services		803,331	861,288	861,239	922,207	976,285
Social Work Services						
2825 150 00 5692	Instructional Salaries	290,824	287,010	291,147	332,805	322,477
2825 501 00 0000	Supplies and Materials					
Subtotal - Social Work Services		290,824	287,010	291,147	332,805	322,477

2820.1 Salaries: Psychologists (6) (+.55), Secretary (1)

2825.1 Salaries: Social Workers (2)

2820.4 Contractual: Consultant Services

Post Graduate Plans



Report of Students with Disabilities Exiting Special Education

July 1, 2012 to June 30, 2013

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	31	8	1	0	0	0	0	1	41*
Local Diploma	0	0	0	1	0	0	0	0	1
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	3	0	3
Total	31	8	1	1	0	0	3	1	45

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* 19 with Adv. Design.

Health Services



Health Services		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2815 160 00 0000	Non-Instructional Salaries	611,425	562,308	606,586	656,199	660,709
2815 200 00 0000	Equipment	1,210	0	0	1,000	1,000
2815 240 20 0000	Replacement Equipment	0	0	0	0	0
2815 400 00 0000	Contractual Services	15,903	14,964	14,716	25,000	22,000
2815 501 00 0000	Supplies & Materials	12,058	10,217	11,775	18,000	24,000
2815 447 00 0000	Health Services - Private/Out of District	26,516	32,284	42,196	38,000	42,000
2815 490 00 0000	BOCES - Health Services	29,084	19,944	20,654	25,000	24,000
Subtotal Health Services		696,196	639,717	695,927	763,199	773,709

2815.1 Salaries

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

2815.400

Medical Exams, Physicians,

2815.447 and .490

Services by Other Districts for Non-Public Students

Library and Media

■ 2610.1 Personnel Services



MS/HS

- 2 Librarians
- 1 Media Aide
- 2 Library Assts.
- 1 Library Clerk (-1)

Elementary

- 3 Librarians

Programs: Library and Media



Instructional Media				2010-11	2011-12	2012-13	2013-14	2014-15		
School Library & Media				ST-3	ST-3	ST-3	Budget	Budget		
2610	150	00	0000	Instructional Salaries	834,347	723,160	746,864	766,846	772,863	
2610	160	00	0000	Non-Instructional Salaries	317,845	233,702	261,308	286,963	240,578	
2610	200	10	0000	Equipment - HS	0	0	0	0	0	
2610	200	20	0000	Equipment - MS	4,479	0	0	0	650	
2610	200	30	0000	Equipment - Seaman	0	0	0	1,000	1,000	
2610	200	40	0000	Equipment - Jackson	769	0	574	600	600	
2610	200	50	0000	Equipment - Cantiaque	0	0	0	0	0	
2610	501	10	0000	Supplies - HS	2,149	1,889	2,539	2,500	2,500	
2610	501	20	0000	Supplies - MS	2,245	3,507	2,459	2,765	2,765	
2610	501	30	0000	Supplies - Seaman	294	2,444	1,474	2,000	2,000	
2610	501	40	0000	Supplies - Jackson	1,087	1,132	875	1,000	1,000	
2610	501	50	0000	Supplies - Cantiaque	708	545	553	700	700	
2610	521	10	0000	Supplies - HS	Books	15,573	20,381	14,979	14,000	14,000
2610	521	20	0000	Supplies - MS	Books	18,864	22,082	18,100	19,352	19,352
2610	521	30	0000	Supplies - Seaman	Books	14,146	11,584	13,062	11,700	10,000
2610	521	40	0000	Supplies - Jackson	Books	14,744	12,763	11,163	11,500	10,000
2610	521	50	0000	Supplies - Cantiaque	Books	13,042	8,450	8,345	12,000	10,000
2610	522	10	0000	Supplies - HS	AV	7,661	5,774	7,597	7,500	7,500
2610	522	20	0000	Supplies - MS	AV	7,059	6,634	6,041	6,538	6,538
2610	522	30	0000	Supplies - Seaman	AV	3,464	2,574	1,981	3,000	3,000
2610	522	40	0000	Supplies - Jackson	AV	5,181	974	2,848	3,000	2,500
2610	522	50	0000	Supplies - Cantiaque	AV	3,901	1,340	187	1,500	500
2610	523	10	0000	Supplies - HS	Repair	0	0	363	0	0
2610	523	20	0000	Supplies - MS	Repair	2,089	1,892	1,915	1,995	1,995
2610	523	30	0000	Supplies - Seaman	Repair	499	158	0	0	0
2610	523	40	0000	Supplies - Jackson	Repair	0	0	0	0	0
2610	523	50	0000	Supplies - Cantiaque	Repair	266	243	0	400	400
2610	524	10	0000	Supplies - HS	Subscrip	29,662	33,526	33,117	35,000	35,000
2610	524	20	0000	Supplies - MS	Subscrip	12,419	14,910	13,521	14,401	15,505
2610	524	30	0000	Supplies - Seaman	Subscrip	907	791	865	1,000	1,000
2610	524	40	0000	Supplies - Jackson	Subscrip	1,195	962	890	1,000	1,200
2610	524	50	0000	Supplies - Cantiaque	Subscrip	0	905	1,076	1,000	1,200
2610	490	00	0000	BOCES-Library Automation Program		20,666	17,594	17,638	25,000	25,000
Subtotal-School Lib & Media					1,335,261	1,129,916	1,170,334	1,234,260	1,189,346	

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Guidance



Guidance		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2810 150 00 0000	Instructional Salaries	1,338,647	1,199,570	1,235,543	1,287,121	1,304,992
2810 160 00 0000	Non-Instructional Salaries	198,198	204,414	203,698	231,817	230,471
2810 200 10 0000	Equipment	0	0	0	1,000	1,000
2810 400 00 0000	Contractual	7,702	7,761	8,331	10,000	10,000
2810 475 20 0000	Conferences	1,276	0	0	570	570
2810 200 20 0000	Equipment	0	0	0	0	0
2810 501 10 0000	Supplies & Materials HS	6,171	4,264	4,426	7,000	7,000
2810 501 20 0000	Supplies & Materials MS	1,547	1,325	1,436	5,858	5,878
2810 524 10 0000	Supplies & Materials - HS Subscriptions	3,523	3,223	3,618	5,000	5,000
2810 524 20 0000	Supplies & Materials - MS Subscriptions	0	0	0	400	0
2810 512 00 0000	Supplies & Materials - Testing	0	19,484	0	20,000	20,000
2810 490 00 0000	BOCES : Guidance Information System	1,700	1,855	1,940	10,000	7,500
Subtotal Guidance		1,558,764	1,441,896	1,458,992	1,578,766	1,592,411

2810.1 Salaries: Counselors (9), Evening Guidance Hours, Clerical (HS 2; MS 1);

2810.400 Copier machines



Co-Curricular Activities

Co-Curricular Activities		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2850 150 00 0000	Instructional Salaries	565,901	583,048	542,098	563,792	579,740
2850 150 00 0000	Instructional Salaries - Supervision	16,048	29,129	0	20,000	0
2850 406 00 0000	Contractual Services - Printing	0	1,684	0	7,500	0
2850 501 00 0000	Supplies-High School	0	0	0	1,000	1,000
	Subtotal-Co-Curric. Activities	581,949	613,861	542,098	592,292	580,740

2850.1 Salaries: Clubs and Activities



Interscholastic Athletics

Interscholastic Athletics		2010-11 ST-3	2011-12 ST-3	2012-13 ST-3	2013-14 Budget	2014-15 Budget
2855 150 90 0000	Instructional Salaries	738,519	758,885	768,215	768,605	792,725
2855 160 90 5300	Non-Instructional Salaries	179,148	157,770	153,545	188,685	177,684
2855 150 00 0000	Instructional Salaries - Supervision	0	0	0	20,000	0
2855 200 00 0000	Sports Equipment	21,817	7,784	39,689	25,650	30,000
2855 424 00 0000	Contractual Services - Insurance	29,027	29,542	30,641	35,000	35,000
2855 445 00 0000	Contractual Services - Hockey Fees	0	0	0	0	0
2855 448 00 0000	Contractual Services - entry fees	23,285	44,193	41,019	46,000	46,000
2855 449 00 0000	Contractual Services - other professional	3,670	5,015	3,216	8,000	6,000
2855 463 00 0000	Contractual Services - reconditioning	16,939	15,716	21,939	23,000	25,000
2855 501 00 0000	Supplies & Materials	102,916	102,910	114,869	108,044	115,000
2855 490 00 0000	BOCES - Athletic Officials	104,508	90,534	93,214	116,000	110,000
	Subtotal-Interscholastic Athletics	1,219,829	1,212,349	1,266,347	1,338,984	1,337,409

2855.100: Salaries: Coaches and Supervision

2855.200: Equipment

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

2855.490: Officials and Section Fees

Upcoming Meetings



- **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**

JERICOH SCHOOL DISTRICT

- **The information in this document will be presented at Budget Workshop # 2 on Thursday, February 6, 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.**

