



JERICHO SCHOOL DISTRICT

BUDGET 2012-13

Workshop # 2

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

Budget Review Calendar



- **January 19** **Overview and Review of Codes:
1000, 2010, 2020, 2070, 7000, 8000**
- **January 26** **Review of Codes:
2250, 2610, 2810, 2815, 2820, 2825, 2850, 2855**
- **February 8** **Codes 2110, 2630, 5000, 9000**
- **March 1** **Full Budget Review of Revenues and Expenditures**
- **March 15** **Adoption of Budget by Board of Education**

TAX LEVY THRESHOLD Published by Questar III

Published October 2011

Understanding New York's Property Tax Levy Cap as it relates to public schools

In this first year of New York's property tax cap, details about its provisions and implementation continue to evolve. This publication answers some questions that parents, taxpayers and school staff members may have, based on what is known as of this printing. School districts continue to await further clarification from the Office of the State Comptroller, Department of Taxation and Finance, State Education Department, Division of the Budget and the Governor's office. Additional details will be communicated as they become known.

For many years, New Yorkers have paid some of the highest property taxes in the country, spurring individuals and business owners to increasingly clamor for tax relief.

In June 2011, state leaders responded by enacting a law that places new restrictions on how school districts (and municipalities) may increase their tax levies. Although the new law has been referred to as a "2 percent tax cap," it does not in fact restrict any proposed tax levy increase to 2 percent. The law does, however, require at least 60 percent voter approval for a school budget if the proposed levy increase exceeds a certain amount.

Most New Yorkers do not want tax relief to come at the expense of their public schools.

That amount, called the "tax levy limit," will be determined by each district according to a complex formula outlined in the law, and will vary by district.

Although schools have the option to exceed their "tax levy limits" with voter approval, the reality is that any proposed school tax levy increase

will be compared to this levy "limit"—or against the now-prevalent expectation of "2 percent"—adding to the pressures schools face to keep taxes low despite escalating costs, declining state aid and rising expectations for teaching and learning.

What will all of this mean for district residents as they prepare to vote on their local school budgets in May 2012? For starters, there will be new terminology to understand and new ways that schools will present budget information, in conjunction with this law.

More importantly, because community members have different priorities and perspectives, school leaders will be under intense pressure from some constituents who expect school districts to stay within their "tax levy limits" and others who will strongly advocate for districts to save valued programs and services by invoking what Gov. Andrew Cuomo calls the law's "built-in relief valve"—the 60 percent voter approval option.

One thing seems certain—the new tax cap legislation is likely to complicate the struggle to find meaningful tax relief and to build and sustain world-class schools.



2

Understanding New York's Property Tax Levy Cap | October 2011

Although the new law has been referred to as a "2 percent tax cap," it does not in fact restrict any proposed tax levy increase to 2 percent.

Tax levy limit

A calculated tax levy amount (according to a state formula) that sets the threshold needed for 60 percent voter approval. Despite its name, it does not set a limit on the tax levy that a school district can propose.

Q. Does the new 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."

Q. What is a "tax levy limit?"

For school districts, the "tax levy limit" is the highest allowable tax levy (before exemptions) that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (more than 50 percent) is required. Any proposed tax levy amount above this limit will require budget approval by a supermajority (60 percent or more) of voters.

Essentially, the "tax levy limit" sets a threshold requiring districts to obtain a higher level of community support for a proposed tax levy above a certain amount.

However, the new legislation does not place a limit on any taxes a school district would levy to pay for expenditures related to specific "exempt" items, including some court orders, some pension costs and

local capital expenditures. These items are then added to the "tax levy limit" to arrive at the "allowable" tax levy limit.

Q. How is the "tax levy limit" determined for school districts?

The law dictates an eight-step formula that each school district must use to calculate its individual "tax levy limit." In particular, the calculation adjusts a district's tax levy to reflect growth in the local tax base (if any) and the rate of inflation or 2 percent (whichever is lower).



The new law applies to the tax levy, not to tax rates or individual tax bills.

TAX LEVY THRESHOLD Published by Questar III

Essentially, the "tax levy limit" sets a threshold requiring districts to obtain a higher level of community support for a tax levy above a certain amount.

Q Does the law take into account that some expenses are currently outside a district's control?

Yes. Taxes that school districts levy to pay for certain expenses are "exempt" from the "tax levy limit" calculation. In other words, after a school district calculates its "tax levy limit," it then adds these exemptions to that amount, **allowing the district to propose a tax levy greater than the amount set by the "limit" without triggering the need for approval by 60 percent of voters.** These exemptions include:

- Vote-approved local capital expenditures.
- Increases in the state-mandated employer contribution rates for teacher and employee pensions that exceed two percentage points.
- Court orders/judgments resulting from tort actions of any amount that exceeds 5 percent of a district's current levy. Tax certioraris, however, are not exempt.

Far from being "loopholes," these exemptions seem to indicate an acknowledgement among lawmakers that schools have no ability to simply limit cost increases in these areas to the rate of inflation. As a result, a district's final tax levy (after the levies for these exemptions are added in) could be greater than its published "tax levy limit" and yet still be considered, under the law, within that limit.

Q What will the property tax cap law mean for MY tax bill?

That remains to be seen. First, the new law applies to the tax levy, not to tax rates or individual tax bills. Second, it does not impose a universal 2 percent cap on taxes—or any other specific amount. The law does require a greater number of voters to approve a budget that exceeds a school district's individual "tax levy limit," as calculated by a complex formula. And third, there are several factors that dictate how an individual's

(continued on next page)



Tax levy

The total amount of property taxes a school district must collect to balance its budget, after accounting for all other revenue sources including state aid. The tax levy is the basis for determining the tax rate for each of the cities, towns or villages that make up a school district.

Taxes that school districts levy to pay for certain expenses are "exempt" from the "tax levy limit" calculation.

3 Understanding New York's Property Tax Levy Cap | October 2011

Far from being "loopholes," these exemptions seem to indicate an acknowledgement among lawmakers that schools have no ability to simply limit the cost increases in these areas to the rate of inflation.

Tax base growth factor

The year-to-year increase in the full value of taxable real property in a school district due to physical or quantity change (e.g., new construction, additions and improvements). Value changes due to market fluctuations are not included. This figure is part of the eight-step "tax levy limit" calculation, and will be provided to each district by the state's Department of Tax and Finance.

school tax bill is calculated after a school district sets the final tax levy—none of which are within the district's control. (This calculation process did not change under New York's property tax cap law.)

Tax bills continue to be calculated by using a property's assessed value (as determined by the local town assessor) and the tax rate—or the amount paid in taxes per \$1,000 of assessed value. Tax rates are not solely determined by the tax levy approved by voters; they are often adjusted by the state using equalization rates, designed to equally distribute the tax burden across municipalities within a district. Tax bills can also be affected by STAR or other exemptions for which individual taxpayers may qualify.



Q Does the public still vote on school district budgets?

Yes, school district residents will still vote on a proposed budget on the third Tuesday in May. Under the new law, the level of voter approval needed to pass a budget will now depend upon the amount of the tax levy required by the proposed budget.

If the tax levy (before exemptions) is at or below the "tax levy limit," a simple majority (more than 50 percent) is needed for budget approval.

If the tax levy (before exemptions) exceeds a district's "tax levy limit," the support of a supermajority (60 percent or more) of voters is required for budget approval.

Q How will I know if my district is proposing a tax levy above its "tax levy limit," requiring 60 percent voter approval?

By law, any school district that proposes a budget that requires a tax levy (before exemptions) above its "tax levy limit" must include a statement on the ballot indicating this to voters.

School district residents will still vote on a proposed budget on the third Tuesday in May.

4 Understanding New York's Property Tax Levy Cap | October 2011

TAX LEVY THRESHOLD Published by Questar III

Particularly for poor and/or rural school districts with low property wealth and declining tax bases, staying within their "tax levy limits" will severely restrict their ability to generate revenues needed to sustain core educational programs.

Q What happens if the budget is not approved by voters?

If a proposed budget is defeated by voters, a school district—as in the past—has the option of putting the same or a revised budget up for a revote, or adopting a contingent budget. If a proposed budget is defeated twice by voters, a district must adopt a contingent budget. Certain existing contingent budget requirements remain in effect that prohibit spending in specific areas including community use of buildings, certain salary increases and new equipment purchases.

More significantly, under the new law, a district that adopts a contingent budget may not increase its current tax levy by any amount—which would impose, in effect, a zero percent cap. As of this writing, it is unclear if exemptions will apply.

Q Will the tax cap legislation affect all school districts equally?

The tax cap legislation will affect all districts to varying degrees, but it is clear that some will be affected much more than others. In particular, for poor and/or rural school districts with low property wealth and declining tax bases, staying within their "tax levy limits" will severely restrict their ability to generate the revenues needed to sustain core educational programs.

This discrepancy is largely rooted in what an increasing number of school leaders say is an unfair formula for distributing state aid to districts around the state.

Q If the new law doesn't actually cap tax levy increases at 2 percent, how will it provide property tax relief?

With or without a law "capping" tax levy increases, school leaders know that many New Yorkers are struggling in this economy and agree that property tax relief is needed. At the same time, they have heard first-hand from residents what many polls have indicated: Most New Yorkers do not want tax relief to come at the expense of their public schools.



Allowable levy growth factor

One factor in the eight-step tax levy limit calculation, this figure accounts for inflationary change. It is limited to the lesser of 2 percent or the change in the consumer price index.

5 Understanding New York's Property Tax Levy Cap | October 2011

Understanding New York's Property Tax Levy Cap as it relates to public schools

This publication was developed cooperatively by the Capital Region BOCES Communications Service and Questar III's State Aid Planning and Communications Services. For more information on New York's property tax levy cap, visit www.capitalregionbooces.org/taxlevycap. Published October 2011.



The extent to which the new law results in the loss of educational programs will depend on levels of state education funding and whether state leaders offer any meaningful mandate-relief measures to help control rising costs.

However, living within the realities of the new law—while mandated costs escalate and the pressure to control taxes continues—will force difficult decisions.

The law seeks to control increases in school tax levies (a source of revenue), not to help curb escalating expenses. Except for a few modest mandate-relief measures, the law does nothing to help schools rein in costs. At the same time, New York State's public schools have lost more than \$1 billion in state education funding in recent years, putting even greater pressure on local taxes to fund school programs.

The law may result in some measure of tax relief for residents. However, the extent to which the law will also result in the loss of educational programs will depend on levels of state education funding and whether state leaders offer any meaningful mandate-relief measures to help control rising costs.



Q What can I do?

The property tax cap law poses an enormous challenge for public schools, and school leaders need to hear from their communities to help guide them through the difficult decisions that will need to be made. It is more important than ever to become informed about the complex issues shaping school district budgets and educational programs.

Please attend a budget meeting this winter/spring or contact your district with questions about its budget development. Make sure to visit your school district's website for more information.

And—whether you've ever done so in the past or not—please remember to vote on your school budget on Tuesday, May 15!

6 Understanding New York's Property Tax Levy Cap | October 2011



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

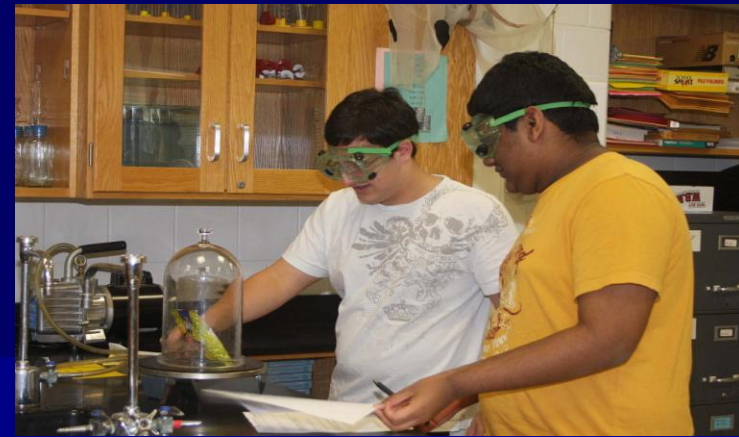
2. Adopt a contingency budget that levies a tax no greater than that of the prior year (0% increase in tax levy).

- 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



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
- 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

Budget Process

- Process began in October with several presentations pertaining to the new tax levy threshold
- What would a \$2 million reduction look like?
- Administration, Board of Education, PTA, staff, site based teams, and community all provided recommendations
- Possible reductions provided publicly in December



Recommended Reductions

- Consolidation of High /Middle School Assistant Principal via position that became open due to a resignation
- Three teaching retirees will not be replaced.
- Absorb at least three clerical positions through attrition
- Eliminate part-time clerical from Central Office
- Absorb one cleaner through attrition
- Excess one additional cleaner
- Reduce custodial overtime





Recommended Reductions

- Reduce three Literacy Aides
- Reduce one FLES teacher (from 3 to 2)
- Reduce one elementary science teacher (from 3 to 2)
- Reduce one speech therapist
- Eliminate part-time music teacher
- Reduce .5 FTE guidance staff
- Eliminate LI Philharmonic and Fashion Show
- Reduce Arts in Education (Assemblies)
- Reduce Middle School Clubs/Intramurals

Recommended Reductions

- Reduce field trips
- Athletics: possible revisions due to Section VIII
- Reduce 2.0 Special Education Facilitators
- Utilities/energy savings
- Reduce one Middle School teacher due to enrollment
- Classes @ HS/MS not to run with fewer than 17 students
- Reduce Elementary services: video, newspaper & combine student council/peer mediation
- Transportation associated with early arrival for HS students and reduction in after school transportation



Recent Administrative Consolidations

- Curriculum Associate for Guidance
- Curriculum Associates for Music and Art combined
- Director of Instructional Technology replaced with Data Manager
- Eliminated Assistant Principal position
- Above reductions also resulted in clerical consolidations





Pupil Personnel Services K-12

- Executive Director--Pupil Personnel K-12
- Curriculum Associate--Special Education K-12
- Clerical: No change
- Teacher Aides: +1.5
- Special Ed. Facilitators -2.0
- Teacher of Deaf: +.15
- Life Skills Class: No change
- Co-Teachers: +2.0 (Cantiague) +1.0 (Seaman) +2.8 (JHS) = +5.8
- Intensive Needs Classes: No Change
- Learning Center Instructors
 - Hourly employees as needed K-12.

Pupil Personnel Initiatives (last 3-5 years)

- **Continue expansion of Co-Teaching Models where appropriate**
- **Continue community-based activities for students in the life skills class**
- **Continue Staff Development activities for General Education and Special Education staff**
- **Continue positive relationships with SEPTA and parents of students with disabilities**
- **Continue providing Assistive Technology Services using latest hardware and software**
- **Implement New York State Mandated IEP, notices and forms**
- **Continue to provide service in professional and cost effective strategies/methods**
- **Continue the development of advocacy skills for student with disabilities**





Pupil Personnel Initiatives (last 3-5 years)

- **Revised 504 Policy and Procedures Manual**
- **Updated transition planning procedures with guidance department**
- **Developed matrix to assist CSE decision making in assigning aides to students**
- **Introduced CART system into high school**
- **Employed sign language interpreter at the high school**
- **Improved documentation of consultation services provided staff**
- **Developed procedures to secure services from private providers**
- **Opened two special education classes for students who need intensive instruction**
- **Openings will be available in the three special education classes to provide for tuition-based enrollment**

Recent Initiatives



- **Self-contained classes:** Two classes designed to provide an appropriate environment for intensive needs students who would otherwise require an out-of-district placement.
- **Small ratio classes 8th and 9th grade:** Provide modified instruction to students who were recommended for special class requiring an out-of-district placement.

Enrollment Children with Special Needs



				Dec. 2006	Dec. 2007	Dec. 2008		Dec. 2009		Dec. 2010	Dec. 2011
Autistic				23	32	37		43		42	45
Learning Disabled				113	113	103		95		93	86
Speech				77	80	90		68		63	62
Other Health				140	176	194		214		191	197
Mutiply Disabled				15	14	17		12		9	11
Total K-12				384	434	441		441		411	423
District Enrollment				3,237	3,206	3,140		3,097		2,996	3,120
Percentage				11.86%	13.54%	14.04%		14.24%		13.72%	13.56%
Placement Locations											
Regular School				369	393	421		373		378	390
Separate Setting				22	41	29		41		33	33
Pre-School Students				31	50	55		44		47	40

Percentage in 2007--2011 includes students served at Solomon Schechter and Long Island Lutheran
3,120 is Jericho School District Enrollment

504 Students by School

Cantiague	9
Jackson	6
Seaman	8
Middle School	22
High School	<u>40</u>
Total	85



Co-Teaching Styles



Station Teaching: Chunking lessons into multiple smaller activities (classroom centers); students working collaboratively in small groups

Benefit: Greater differentiation of material and methods; opportunities for independent practice

Team Teaching (Both teachers teach the lesson together)

Benefit: Teachers role model collaboration; greater student engagement; utilizing expertise of both teachers

Student Benefits

- **Challenging all students in the class to a higher level of academic achievement**
- **Facilitates student-centered, individualized instruction through differentiation and flexible grouping**
- **Makes project-based instruction and assessment, including technology, a more feasible option**
- **Smaller student-teacher ratio, providing greater teacher access for all students**





Programs Special Needs

Programs-Handicapped Children						2008-09	2009-10	2010-11	2011-12	2012-13
Children with Disabilities						St-3	ST-3	ST-3	Budget	Budget
2250	150	00	2772	Instructional Salaries				338,778		
2250	150	00	5120	Instructional Salaries		345,586	362,426	376,951	389,597	389,597
2250	150	00	5644	Instructional Salaries -		752,980	766,753	820,296	798,782	625,017
2250	150	00	5674	Instructional Salaries -	spec ed	483,237	749,501	509,571	641,096	554,389
2250	150	01	5674	Instructional Salaries -	co-teach			472,130	1,093,596	2,093,399
2250	150	02	5644	Instructional Salaries - LCI		4,218,561	4,043,582	3,528,027	4,288,267	3,791,093
2250	160	00	0000	Non-Instructional Salaries - Clerical		105,494	98,462	146,436	140,000	141,707
2250	160	00	5648	Non-Instructional Salaries - Aides		3,497,144	3,270,112	3,468,676	3,626,449	3,793,678
2250	200	00	7700	Equipment		9,054	3,177	5,404	5,500	5,500
2250	446	00	0000	Contractual Services--Consultants		210	-	-	-	-
2250	449	00	0046	Professional Services		2,960,840	3,043,913	2,888,276	3,191,820	3,191,820
2250	501	00	0000	Supplies & Materials		17,862	18,834	15,713	19,950	19,950
2250	471	00	0000	Tuition - Public		587,448	610,998	749,805	818,000	625,000
2250	472	00	0000	Tuition - Private		953,986	938,797	634,915	626,000	620,000
2250	465	00	0000	Summer Handicapped					56,000	56,000
2250	475	00	0000	Meetings and Conferences		4,407	3,257	5,811	5,250	5,250
2250	490	00	0000	BOCES Services Tuitions		776,869	619,341	407,018	628,000	780,000
2250	490	00	7700	BOCES Services - Other						
Total-Child W/Dis & Spec. Needs						14,713,678	14,529,153	14,367,807	16,328,308	16,692,401

2250.150.00.5120 Director and Curriculum Associate

2250.150.00.5644 Special Education Facilitators

2250.150.02.5644 Learning Center Instructors K-12

2250.150.00.5674 Life Skills Teacher HS, Teacher of the Deaf, Co-Teachers, Intensive Needs

2250.449.00.0046 Includes out of district students at private schools

Enrollments and Tuition for Out of District Placements

Estimated Tuitions and Services for 2012-13

2250.472 Private

- \$620,000
- 13 students + 2 contingency

2250.471 Public

- \$625,000
- 6 students + 2 contingency

2250.490 BOCES

- \$780,000
- 8 students + 2 contingency
- Tuitions and Related Services
- Itinerant Services





Contractual Services for Children with Special Needs

2011-12 (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

2012-13

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



Psychological and Social Work

					2008-09	2009-10	2010-11	2011-12	2012-13
					St-3	ST-3	ST-3	Budget	Budget
				Psychological Services					
2820	150	00	0000	Instructional Salaries	687,926	706,730	753,347	765,819	801,195
2820	160	00	5110	Non-Instructional Salaries	58,967	62,102	16,142	79,375	65,000
2820	200	00	0000	Equipment	-	-	-	1,000	1,000
2820	400	00	0000	Contractual Services	-	-	-	5,000	5,000
2820	446	00	0000	Contractual Services	33,300	30,600	31,000	37,000	37,000
2820	501	00	0000	Supplies & Materials	11,683	1,113	2,842	5,000	5,000
				Subtotal-Psychological Services	791,876	800,545	803,331	893,194	914,195
				Social Work Services					
2825	150	00	5692	Instructional Salaries	396,971	439,166	290,824	323,383	332,805
2825	501	00	0000	Supplies and Materials					
				Subtotal - Social Work Services	396,971	439,166	290,824	323,383	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



VR-10 Section C:									
Report of Students with Disabilities Exiting Special Education									
July 1, 2010 to June 30, 2011									
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	35	3	0	0	0	0	1	1	40
Local Diploma	1	0	0	0	0	0	0	1	2
HSE Diploma (Also referred to as GED)	0	0	0	0	0	0	0	0	0
IEP Diploma	0	0	0	0	0	0	1	1	2
Total	36	3	0	0	0	0	2	3	44

Health Services



					2008-09	2009-10	2010-11	2011-12	2012-13
				Health Services	St-3	ST-3	ST-3	Budget	Budget
2815	160	00	0000	Non-Instructional Salaries	552,952	565,620	611,425	595,171	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	18,110	23,721	15,903	25,000	25,000
2815	501	00	0000	Supplies & Materials	12,202	12,076	12,058	18,000	18,000
2815	447	00	0000	Health Services - Private/Out of District	17,966	25,795	26,516	26,000	30,000
2815	490	00	0000	BOCES : Health Services	19,955	25,672	29,084	22,000	25,000
				Subtotal Health Services	621,185	652,884	696,196	687,171	755,199

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

January 26, 2012 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



				Instructional Media		2008-09	2009-10	2010-11	2011-12	2012-13
				School Library & Media		St-3	ST-3	ST-3	Budget	Budget
2610	150	00	0000	Instructional Salaries		751,586	791,648	834,347	743,979	759,253
2610	160	00	0000	Non-Instructional Salaries		336,903	339,100	317,845	281,985	284,122
2610	200	10	0000	Equipment - HS		-	-	-	-	-
2610	200	20	0000	Equipment - MS		3,567	-	4,479	-	-
2610	200	30	0000	Equipment - Seaman		-	-	-	1,000	1,000
2610	200	40	0000	Equipment - Jackson		-	-	769	1,000	800
2610	200	50	0000	Equipment - Cantiguue		723	-	-	1,000	700
2610	501	10	0000	Supplies - HS		2,296	1,822	2,149	2,500	2,500
2610	501	20	0000	Supplies - MS		2,857	527	2,245	2,910	2,765
2610	501	30	0000	Supplies - Seaman		1,860	1,202	294	2,000	2,000
2610	501	40	0000	Supplies - Jackson		1,185	1,229	1,087	1,175	1,000
2610	501	50	0000	Supplies - Cantiguue		922	1,316	708	1,200	1,000
2610	521	10	0000	Supplies - HS	Books	20,232	21,648	15,573	15,000	14,000
2610	521	20	0000	Supplies - MS	Books	20,686	21,308	18,864	20,370	19,352
2610	521	30	0000	Supplies - Seaman	Books	14,544	14,069	14,146	13,000	12,000
2610	521	40	0000	Supplies - Jackson	Books	14,995	14,658	14,744	13,000	12,100
2610	521	50	0000	Supplies - Cantiguue	Books	10,728	20,632	13,042	11,731	12,000
2610	522	10	0000	Supplies - HS	AV	7,866	5,797	7,661	7,500	7,500
2610	522	20	0000	Supplies - MS	AV	7,438	6,743	7,059	6,882	6,538
2610	522	30	0000	Supplies - Seaman	AV	1,465	4,976	3,464	4,000	3,000
2610	522	40	0000	Supplies - Jackson	AV	4,292	3,466	5,181	4,000	3,000
2610	522	50	0000	Supplies - Cantiguue	AV	5,421	3,560	3,901	3,200	3,200
2610	523	10	0000	Supplies - HS	Repair	2,558	704	-	500	-
2610	523	20	0000	Supplies - MS	Repair	2,026	1,941	2,089	2,100	1,995
2610	523	30	0000	Supplies - Seaman	Repair	992	992	499	500	0
2610	523	40	0000	Supplies - Jackson	Repair	-	-	-	100	0
2610	523	50	0000	Supplies - Cantiguue	Repair	156	340	266	400	400
2610	524	10	0000	Supplies - HS	Subscrip	37,708	29,600	29,662	37,000	35,000
2610	524	20	0000	Supplies - MS	Subscrip	14,579	15,343	12,419	15,159	14,401
2610	524	30	0000	Supplies - Seaman	Subscrip	1,120	1,248	907	1,000	1,000
2610	524	40	0000	Supplies - Jackson	Subscrip	1,412	1,294	1,195	1,500	1,100
2610	524	50	0000	Supplies - Cantiguue	Subscrip	1,683	1,320	-	1,500	1,200
2610	490	00	0000	BOCES-Library Automation Program		18,151	17,552	20,666	20,000	25,000
Subtotal-School Lib & Media						1,289,951	1,324,035	1,335,261	1,217,191	1,227,926

Guidance



						2008-09	2009-10	2010-11	2011-12	2012-13
					Guidance	St-3	ST-3	ST-3	Budget	Budget
2810	150	00	0000		Instructional Salaries	1,167,676	1,230,861	1,338,647	1,364,379	1,261,883
2810	160	00	0000		Non-Instructional Salaries	200,679	206,911	198,198	224,828	231,817
2810	200	10	0000		Equipment	509	662	-	1,000	1,000
2810	400	00	0000		Contractual	4,454	4,498	7,702	12,700	12,700
2810	475	20	0000		Conferences	1,677	1,202	1,276	600	570
2810	200	20	0000		Equipment	1,561	-	-	2,100	2,100
2810	501	10	0000	HS	Supplies & Materials	7,756	4,429	6,171	10,350	9,500
2810	501	20	0000	MS	Supplies & Materials	3,991	3,323	1,547	6,187	5,858
2810	524	10	0000		Supplies & Materials - HS Subscriptions	3,924	4,182	3,523	4,750	4,750
2810	524	20	0000		Supplies & Materials - MS Subscriptions	-	-	-	400	400
2810	512	00	0000		Supplies & Materials - Testing	-	5,749	-	20,000	20,000
2810	490	00	0000		BOCES : Guidance Information System	-	-	1,700	12,000	12,000
					Subtotal Guidance	1,392,227	1,461,817	1,558,764	1,659,295	1,562,578

2810.1 Salaries: Counselors (8.5)-.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

						2008-09	2009-10	2010-11	2011-12	2012-13
						St-3	ST-3	ST-3	Budget	Budget
					Co-Curricular Activities					
2850	150	00	0000		Instructional Salaries	669,078	546,852	565,901	593,792	563,792
2850	150	00	0000		Instructional Salaries - Supervision	4,717	20,000	16,048	20,000	20,000
2850	406	00	0000		Contractual Services	-	5,207	-	7,500	7,500
2850	501	00	0000		Supplies-High School	-	-	-	1,000	1,000
					Subtotal-Co-Curric. Activities	673,795	572,059	581,949	622,292	592,292

2850.1 Salaries: Clubs and Activities per JTA contract reduction at MS

Interscholastic Athletics



					2008-09	2009-10	2010-11	2011-12	2012-13
				Interscholastic Athletics	St-3	ST-3	ST-3	Budget	Budget
2855	150	90	0000	Instructional Salaries	772,139	708,857	738,519	768,605	768,605
2855	160	90	5300	Non-Instructional Salaries	123,996	152,326	179,148	175,076	188,685
2855	150	00	0000	Instructional Salaries - Supervision	15,000	20,000	-	20,000	20,000
2855	200	00	0000	Sports Equipment	39,099	24,821	21,817	27,000	27,000
2855	424	00	0000	Contractual Services--Insurance	25,135	25,582	29,027	28,560	32,000
2855	445	00	0000	Contractual Services Hockey Fees	18,838	-	-	-	-
2855	448	00	0000	Contractual Services--entry fees	20,424	39,670	23,285	45,000	45,000
2855	449	00	0000	Contractual Services--other professional	7,449	4,845	3,670	10,200	10,200
2855	463	00	0000	Contractual Services--reconditioning	18,554	16,345	16,939	22,440	22,440
2855	501	00	0000	Supplies & Materials	113,559	97,365	102,916	113,730	108,044
2855	490	00	0000	BOCES : Athletic Officials	116,541	86,446	104,508	110,000	113,300
				Subtotal-Interscholastic Athletics	1,270,734	1,176,257	1,219,829	1,320,610	1,335,273

2855.100: Salaries: Coaches and Supervision per JTA Contract and current practice possible reductions through Section VIII

2855.200: Training Equipment

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

2855.490: Officials and Section Fees

January 26, 2012

Workshop # 3

Middle School Library

February 8, 2012

Codes 2110, 2630, 5000, 9000

JERICHO SCHOOL DISTRICT BUDGET 2012-13

The information in this document will be presented at Budget Workshop # 2 on January 26th in the Middle School Library at 7:30. At that time Henry L. Grishman, Superintendent, Victor Manuel, Assistant Superintendent for Business Affairs and Ed Friedlander, Pupil Personnel Director 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 20. Please call 203-3600 Extension 3214.