

JERICHO SCHOOL DISTRICT BUDGET 2004-05

The information in this document will be presented at Budget Workshop #1 on Thursday, January 15, at Jackson Elementary School at 7:30. At that time Dr. Joan L. Colvin, Assistant Superintendent for Business Affairs will review this information with the Board of Education.

The information is compiled from budget excel worksheets and the best manner to view the numbers presented is to view the slides in the slide presentation form. Click Slide Show in the lower right hand corner to begin the slide presentation. To progress from slide to slide simply press the space bar.

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 12, 2004. Please call 681-4100 Extension 3214.

January 9, 2004

1

JERICHO SCHOOL DISTRICT

BUDGET 2004-2005

WORKSHOP # 1

Codes: 1000, 7000, 8000

January 9, 2004

2

Budget Review Calendar

January 15	Codes 1000, 7000,8000
January 29	Codes 2010, 2020,2250, 2610, 2810, 2820, 2825, 2855, 5000
February 12	Codes 2110, 2630,9000
February 26	Full Budget Review Revenues and Appropriations
March 18	Adoption of Budget by BOE

January 9, 2004

3

Why Do School Budgets Increase?

- State Regulations
 - Graduation Requirements
 - Academic Intervention Services
- Program Enhancements
 - New Curriculum
 - New Textbooks
 - Use of Technology
- Higher Student Achievement For All Students
 - Advanced Placement Courses
 - Academic Support Services
 - Tutoring Services
 - Full Inclusion of students with special needs
- Staff Development
 - Required hours
 - Research and Development
- Enrollment Increases at Secondary Level
 - Additional dollars each year as the larger classes proceed through the grades

January 9, 2004

4

Why Do School Budgets Increase?

- Contractual Obligations
 - Five Bargaining Associations
 - Transportation Services
 - BOCES
- Inflationary Trends
 - General CPI 2-3%, Educational CPI 4-6%
 - Retirement Obligations
 - Employees Retirement
 - Teachers Retirement—from .3% to 2.5% of Salary
 - Health Benefits 10-14% for the past 6 years
 - Insurance—Property and Liability—10%
 - Workers Compensation—10%

January 9, 2004

5

Largest Impact on the 2004-2005 Budget

- Rising Cost of Benefit Programs
 - Teachers Retirement System
 - Rate Increased from .36% to 2.5%
 - Expenditure 2003, \$113,000 to \$1.3 million in 2004-05, 2.5 million 2005-06
 - Employee Retirement System
 - Rate increased from 1.0% to 11%-17%
 - Expenditure in 2003, \$69,145 to \$1,122,153 in 2004-05
 - Empire Health Insurance
 - Double Digit increases for past 5 years
 - 14% increase from 2003-04 to 2004-05
 - Employer Share of Social Security increases as salaries rise
- Contractual Obligations and Step Increases including Professional Development Enhancements

January 9, 2004

6

1000 CODES

BOARD OF EDUCATION

Account Codes	Account Name	2000-2001 Exp (BT-3)	2001-2002 Exp (BT-3)	2002-03 Budget	2002-03 Exp (BT-3)	2003-04 Budget	2004-05 Budget
Board of Education							
1010 410 00 0000	Memberships	11,751	14,742	14,595	20,193	15,325	18,091
1010 430 00 0000	Expenses	1,445	1,455	420	185	1,500	1,500
1010 475 00 0000	Meetings/Conferences	8,825	11,688	9,975	9,343	12,000	13,000
1010 479 00 0000	Other Miscellaneous	1,800	1,384	1,800	2,371	2,000	2,500
1010 501 00 0000	Materials and Supplies	600	2,252	800	660	2,000	1,500
	Subtotal - Board of Ed.	23,621	31,272	27,720	32,912	32,825	35,591

Memberships: NY State School Boards, Nassau Suffolk, Scope
 Conferences: NY State School Boards, Regular School Board Meetings, Special Receptions

January 9, 2004

7

District Clerk and District Meetings

Account Codes	Account Name	2000-2001 Exp (BT-3)	2001-2002 Exp (BT-3)	2002-03 Budget	2002-03 Exp (BT-3)	2003-04 Budget	2004-05 Budget
District Clerk							
1340 160 00 0000	Non-Instructional Salaries	310	0	2,100	0	2,100	0
1340 472 00 0000	Legal Notices	2,452	2,100	3,100	1,911	3,100	2,800
1340 501 00 0000	Supplies and Materials	349	267	502	326	502	600
	Subtotal - District Clerk	3,911	2,367	5,702	2,237	5,702	3,400
District Meetings							
1060 433 00 0000	Registration Voting Exp	1,680	1,895	2,500	900	2,500	1,700
1060 448 00 0000	Registration Voting Exp	3,150	2,100	3,875	4,410	3,500	3,000
1060 472 00 0000	Contractual Expenses	15,010	14,913	16,600	8,258	17,600	14,000
1060 501 00 0000	Supplies and Materials	790	791	1,074	447	1,600	1,000
	Subtotal - District Meetings	20,630	19,699	24,775	14,015	24,100	21,000

May Election expenses including Budget Vote
 Implementation of computerized data base in 2002
 Additional expenses in 2003 due to late budget vote

January 9, 2004

8

CENTRAL OFFICE

PERSONNEL SERVICES

SUPERINTENDENT

- Secretary to Supt,
- FT clerical (.5)

ASST. SUPT PERSONNEL

- Clerical (3.5)
- Positions changed from aide to clerical

ASST. SUPT BUSINESS

- Asst Bus. Mgr./Treasurer
- Principal AC (2.0)
- Account Clerks (4.0)
- Clerk (1.0)

January 9, 2004

9

Superintendent, Legal, Public Information

1240, 1420, 1480

Account Codes	Account Name	2000-2001 Exp (BT-3)	2001-2002 Exp (BT-3)	2002-03 Budget	2002-03 Exp (BT-3)	2003-04 Budget	2004-05 Budget
Superintendent's Office							
1240 100 00 0000	Personnel Services	288,104	279,359	288,104	299,780	304,300	315,790
1240 200 00 0000	Equipment	880	450	1,200	832	1,320	1,200
1240 445 00 0000	Repairs and Maintenance	1,012	1,675	2,625	1,256	2,750	2,200
1240 475 00 0000	Meetings/Conferences	3,000	3,876	3,100	3,410	2,460	3,638
1240 501 00 0000	Supplies and Materials	8,888	8,060	7,025	5,962	7,793	8,800
	Total - Supt Office	298,784	293,179	302,174	311,440	319,623	338,628
Legal Services							
1420 400 00 0000	Legal Service	111,791	96,208	155,000	84,281	155,000	155,000
1420 400 00 0000	Legal Service - Other Attorneys	0	0	0	15,730	0	0
	Subtotal - Legal Service	111,791	96,208	155,000	79,991	155,000	155,000
Public Information Service							
1480 160 00 0000	Personnel Services	88,304	58,297	77,700	79,371	80,031	85,633
1480 400 00 0000	Contractual Expenses	37,600	49,979	41,980	45,210	45,730	45,730
1480 473 00 0000	Postage	56,818	57,020	61,583	62,208	64,662	68,000
1480 480 00 0000	BOCES	0	0	0	0	0	0
	Subtotal - Public Info. Service	182,422	165,296	180,863	186,794	190,421	228,663

January 9, 2004

10

1000 CODES--FINANCE

Account Codes	Account Name	2000-2001 Exp (BT-3)	2001-2002 Exp (BT-3)	2002-03 Budget	2002-03 Exp (BT-3)	2003-04 Budget	2004-05 Budget
Finance-Business Admin							
1310 100 00 0000	Personnel Services	583,816	542,617	613,480	597,874	656,434	707,385
1310 200 00 0000	Equipment	1,200	1,200	1,300	0	1,320	1,300
1310 445 00 0000	Repairs and Maintenance	1,966	1,925	4,200	1,513	4,410	4,200
1310 473 00 0000	Postage	37,750	41,462	43,676	44,409	45,754	48,697
1310 475 00 0000	Meetings/Conferences	1,460	2,050	2,100	1,251	2,050	2,000
1310 490 00 0000	BOCES Payroll & Finance	67,257	69,206	68,005	71,006	75,065	80,989
1310 501 00 0000	Supplies and Materials	29,668	11,744	22,000	21,946	23,100	24,117
	Subtotal - Fin. & Bus. Admin.	714,178	683,214	765,480	737,973	808,911	869,741
Auditing							
1320 180 00 0000	Non-Instructional Salaries	14,700	15,400	17,115	16,300	24,971	22,000
1320 400 00 0000	Consulting Services	0	0	0	0	0	0
	Subtotal - Auditing	14,700	15,400	17,115	16,300	24,971	22,000

Auditing fee includes Cost for GASB 34
 Other Postage in 1430
 BOCES: Payroll, Accounting, Purchasing

January 9, 2004

11

PERSONNEL

1000 CODES--STAFF

Account Codes	Account Name	2000-2001 Exp (BT-3)	2001-2002 Exp (BT-3)	2002-03 Budget	2002-03 Exp (BT-3)	2003-04 Budget	2004-05 Budget
Personnel							
1430 100 00 0000	Personnel Services	237,750	256,548	266,242	318,190	304,018	356,770
1430 200 00 0000	Equipment	1,118	1,200	1,200	1,133	1,320	1,300
1430 449 00 0000	Other Professional Technical Service	1,000	1,035	1,290	2,150	1,320	6,500
1430 445 00 0000	Repairs and Maintenance	1,423	356	1,975	294	1,654	1,500
1430 472 00 0000	Postage	54,101	47,167	30,975	73,774	49,000	70,000
1430 475 00 0000	Meetings/Conferences	1,900	2,596	1,785	1,900	1,874	1,500
1430 479 00 0000	Expenses	3,010	7,955	6,300	6,500	7,500	7,500
1430 480 00 0000	BOCES	2,375	10,725	3,675	8,178	11,000	15,000
1430 490 00 0000	Supplies and Materials	10,879	10,723	13,860	4,279	13,000	9,000
	Subtotal - Personnel	314,566	336,526	330,607	415,681	383,344	470,970

Legal Notices: Advertising NY Times
 BOCES: Implementation of Pentamation Personnel, Teacher Certification, Fingerprinting
 Personnel Changes: aides to full-time clerical

January 9, 2004

12

OPERATIONS & MAINTENANCE PERSONNEL SERVICES CUSTODIAL

HIGH SCHOOL
MIDDLE SCHOOL

- o Head custodian, night custodian, maintenance (2) cleaners (17)

Elementary

- o Head custodian, custodian, cleaners (3) cleaners (3.5) cleaners (3.5)

Seaman
Jackson
Cantiague

January 9, 2004

13

OPERATIONS & MAINTENANCE PERSONNEL SERVICES Maintenance

Superintendent of Buildings and Grounds

- Clerical (3.0) (includes switchboard operator)
Maintenance Men (5.0)
Messenger (1.0)
Groundsmen (6.0)

Includes overtime, snow removal, and summer help.

January 9, 2004

14

OPERATIONS & MAINTENANCE

Account Codes	Account Name	2000-2001 Exp (SF-3)	2001-2002 Exp (SF-3)	2002-03 Budget	2002-03 Exp (SF-3)	2003-04 Budget	2004-05 Budget
	Operation & Maintenance						
1620 100 00 0000	Non-Instructional Salaries-Custodial	1,818,900	1,869,412	1,925,522	2,041,181	2,060,308	2,205,530
1620 453 00 0000	Contract Services	526,965	539,644	243,496	73,967	240,000	150,000
1620 454 00 0000	Fuel	170,729	8,989	85,000	40,272	85,000	85,000
1620 457 00 0000	Electric- Gas	665,367	688,658	736,000	755,456	771,750	801,353
1620 458 00 0000	Water	37,816	8,663	33,000	6,122	20,000	20,000
1620 459 00 0000	Telephone	332,165	182,772	225,000	228,870	245,000	205,000
1620 500 00 0000	Supplies & Materials	78,942	97,322	93,928	89,013	98,624	100,597
	Subtotal Operation & Maint.	3,830,888	3,915,376	3,346,944	3,234,894	3,520,682	3,587,479
	Maintenance of Plant						
1621 100 00 0000	Non-Inst. Salaries Maintenance	917,658	837,367	1,008,719	932,027	1,069,242	1,176,167
1621 240 00 0000	Replacement Equipment	102,682	61,084	85,000	30,524	85,000	85,000
1621 280 00 0000	Replacement Furniture	25,490	15,719	27,300	31,383	30,000	30,000
1621 485 00 0000	Repairs and Maintenance	109,555	139,739	120,993	120,955	130,000	130,000
1621 486 00 0000	General Maintenance	59,685	54,631	60,000	101,685	60,000	80,000
1621 487 00 0000	Improvement of Buildings-DW			100,000	120,474	159,000	910,000
1621 488 00 0000	Improvement of Buildings	413,838	423,851	250,000	177,882	67,000	75,000
1621 488 00 0000	Other Contractual Services	206,268	84,793	142,690	101,315	130,000	130,000
1621 543 00 0000	Grounds Supplies	52,877	26,340	46,835	25,845	45,000	45,000
1621 544 00 0000	Building Maintenance Supplies	52,180	37,349	60,000	64,450	70,000	75,000
1621 545 00 0000	Maintenance Supplies	6,415	2,850	0	0	0	0
1621 551 00 0000	Automotive Supplies	29,382	10,043	38,745	13,986	30,000	30,000
1621 552 00 0000	Maintenance Supplies	60,749	86,299	80,000	81,224	80,000	85,395
	Subtotal Maintenance of Plant	2,056,776	1,766,648	2,919,882	1,861,892	1,955,242	2,451,587

New Telephone System saves \$40,000 a year due to consolidation of lines and implementation of T-1s
Telephone Expenditure are for data and voice including an additional T-1 for information technology
Significant decrease in expenditures for Service Contracts
Supplies and materials for building projects increases due more project completed by district staff

January 9, 2004

15

OPERATIONS & MAINTENANCE CONTRACTUAL SERVICES

1620.453 Contractual Service
Service Contracts

- o \$150,000
- o Down \$90,000
- o Security, patrol service
- o Outside contractors
- o Elevator service

1621.465 Contractual Service
Repairs and Maintenance

- o \$130,000
- o Oil burners, clock system
- o Fire alarm systems
- o Heating controls
- o Public address system
- o Gym folding doors
- o Gym equipment

1621.468 Contractual Services

- o \$130,000
- o Repairs and Projects/ outside contractors-- plumbing, electrical
- o Garbage, snow

1621.466 Contractual Services

- o \$80,000
- o General maintenance, \$10,000 per building and \$30,000 district wide

January 9, 2004

16

OPERATIONS & MAINTENANCE Materials and Supplies

1620.540 Materials & Supplies

- o \$100,597
- o Custodial, pool supplies, uniforms

1621.552 Materials & Supplies

- o \$85,390
- o Supplies for general repairs District wide

1621.544 Building Maintenance

- o \$75,000
- o Supplies for upkeep of buildings \$10,000 per building and \$25,000 district wide

1621.543 Grounds Supplies

- o \$45,000
- o Sand, salt, fertilizer, athletic fields, landscape

January 9, 2004

17

OPERATIONS & MAINTENANCE EQUIPMENT

1621.240 Equipment

- o \$85,000
- o Dry vacs, scrubber, etc
- o Replacement equipment
- o Automobile

1621.280 Furniture

- o \$30,000
- o Replacement of classroom furniture district wide as needed

January 9, 2004

18

OPERATIONS & MAINTENANCE Improvement of Buildings

District Wide

1621.467
Building
Improvements
\$510,000

- o Roof Maintenance and Skylights \$ 69,000
- o Cantigue and Jackson Café Tables 90,000
- o Retaining Wall—HS 10,000
- o Repointing Brick (all Buildings) 115,000
- o Building Conditions Survey
- o Blacktop repair and resurface 120,000
- o Playground Safety Surfaces 56,000
- o Security Upgrade 30,000
- o Athletic Fields 20,000

January 9, 2004

19

OPERATIONS & MAINTENANCE Improvement of Buildings

Improvements recommended by
building Principal

1621.467 Building

Improvements

- o Screens (Phase 2) \$ 4,000
- o Classroom Floors— 259 & 260 8,000
- o Construct new Guidance Office 5,000
- o Shelving and Computer Stations
- o Rooms 125 & 126 5,000
- o Wall padding 3,000
- Total 25,000

HIGH SCHOOL

January 9, 2004

20

OPERATIONS & MAINTENANCE Improvement of Buildings

1621.467 Building

Improvements

Improvements recommended by
building principal

- o Screens (Phase 2) \$ 7,500
- o Upgrade 6th grade Science Classrooms 10,000
- o Renovate art room 5,000
- o Tables and Counters Home and Careers 2,500
- Total 25,000

Middle School

January 9, 2004

21

OPERATIONS & MAINTENANCE Improvement of Buildings

1621.467 Building

Improvements

Improvements recommended by
building principals

- o Jackson Classroom Lighting \$ 5,000
- o Cantigue Remove carpet install tile Classrooms 12,000
- o Seaman Replace Carpet Classrooms & Library 8,000
- Total 25,000

Elementary Buildings

January 9, 2004

22

SPECIAL ITEMS COMMUNITY SERVICE

Account Codes	Account Name	2000-2001 Exp (ST-3)	2001-2002 Exp (ST-3)	2002-03 Budget	2002-03 Exp (ST-3)	2003-04 Budget	2004-05 Budget
7310 - 100 0004	Recreation Program	3,420		14,500	25,007	14,500	14,500
8060 101 100 0008	Civic Activities	88,372	72,814	87,383	71,524	87,383	87,383
8070 490 000 0005	Census	369	7,000	8,100	3,888	8,100	8,100
	Total - Community Services	92,161	79,814	119,983	100,419	119,983	119,983

Oyster Bay Recreational Program, Cultural Arts Program,
Community Swim Program

January 9, 2004

23

COMMUNITY SERVICE

7310. Recreation Program

\$14,500

- o Intramural Program
- o Materials and Supplies

8060. Civic Activities

\$97,300

- o Use of pool by community
- o Cultural Arts Program
 - Salaries
 - Materials and supplies

8070. Census

\$8,100

- o BOCES services

January 9, 2004

24

Special Items

Account Codes		Account Name		2000-2001	2001-2002	2002-03	2002-03	2003-04	2004-05
				Exp (BT-3)	Exp (BT-3)	Budget	Exp (BT-3)	Budget	Budget
Special Items									
Unallocated Insurance									
5950	400	00	0000	363,936	370,180	425,260	293,918	487,775	514,563
Subtotal: Unallocated Insurance				363,936	370,180	425,260	293,918	487,775	514,563

Insurance Premiums--10-15% increase due to current hard market