

JERICHO SCHOOL DISTRICT BUDGET 2004-05

The information in this document will be presented at Budget Workshop #3 on Thursday, February 12, at the Middle School Library at 7:30 PM. 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 February 12, 2004. Please call 681-4100 Extension 3214.



JERICHO SCHOOL DISTRICT BUDGET 2004-05

Workshop # 3
2110, 2630, 8000, 9000

Instructional Staffing—2110 Code

Staffing 2003-04

- Elementary (K-6)
Budget: 120.0
Actual: 121.0
Difference + 1
- Secondary (7-12)
(includes some support)
Budget: 150.2
Actual: 152.9
Difference +2.7

Proposed Staffing 2004-05

- Elementary (K-6)
Budget: +2 reading
-2 6th grade
-2 elementary
2 in reserve
- Secondary (7-12)
Budget:
MS no change
HS +3.2

Budget Impact +3.2

Elementary Staffing

					Budget Year	2004-05			
School					Cantiague Elementary				
					2003-04		2004-05		
					Enrollment by Grade Level:				
Grade	Actual	Enrollment	Staffing	Cls Sz	Projected	Enrollment	Staffing	Cls Sz	
K		53	3	17.7		55	3	18.3	
1		63	3	21.0		53	3	17.7	
2		82	4	20.5		63	3	21.0	
3		75	4	18.8		82	4	20.5	
4		75	3	25.0		75	4	18.8	
5		90	4	22.5		75	3	25.0	
	Total	438	21			403	20		

Elementary Staffing

					Budget Year	2004-05			
School					Jackson Elementary				
					2003 04	2004 05			
Enrollment by Grade Level:									
Grade	Actual	Enrollment	Staffing	Cls Sz	Projected	Enrollment	Staffing	Cls Sz	
K		74	4	18.5		68	3	22.7	
1		67	3	22.3		74	4	18.5	
2		87	4	21.8		67	3	22.3	
3		101	5	20.2		87	4	21.8	
4		72	3	24.0		101	5	20.2	
5		81	4	20.3		72	3	24.0	
	Total	482	23			469	22		

Elementary Staffing

					Budget Year	2004-05			
School		Seaman			Elementary				
					2003 04	2004 05			
Enrollment by Grade Level:									
Grade	Actual	Enrollment	Staffing	Cls Sz	Projected	Enrollment	Staffing	Cls Sz	
K		52	3	17.3		55	3	18.3	
1		50	3	16.7		52	3	17.3	
2		75	4	18.8		50	3	16.7	
3		73	3	24.3		75	4	18.8	
4		88	4	22.0		73	3	24.3	
5		66	3	22.0		88	4	22.0	
Total		404	20			393	20		

Secondary Enrollment

		Enrollment by Grade Level:								
		6	7	8	9	10	11	12	Total	
2003	04	Actual	291	276	296	252	268	252	247	1882
2004	05	Estimated	240	294	280	298	252	268	252	1884

- The Class entering 6th grade is approximately 50 students less than last year, therefore -2 staff in the 2004-05 budget
- Middle School--three teams currently exist at the 7th and 8th grades
- Current enrollment--No academic sections have class enrollments greater than 27
- Middle School Administration recommended the addition of a combined 7th and 8th grade team in order to reduce class size.
- However, that would have added a total of 7.7 positions to the 7th and 8th grade staff
- In 2004-05 with no addition of staff, the Academic class sizes will be in the same range as the current year.

INSTRUCTIONAL STAFFING 2003-04 ADDITIONS

High School—

- Science .6
- Social Studies .4
- English—LA .4
- Math .4
- World Languages .4
- Speech 1.0

Middle School—

- No change at 7th and 8th

Elementary—

- 2 Reading teachers
- -2 6th grade teachers
- -2 K-5 grade teachers
- 2 elementary in reserve

Net

3.2 Positions Added

Teaching Aides

2110.160

Full-Time Positions

Part-Time Positions

Summer Time Work

Extra Time

- High School
 - Laboratory Assistants (2)
 - Building Aides (5)
- Middle School
 - Cafeteria Aides PT (6)
 - Building Aides FT (7)
- Elementary
 - Cafeteria Aides - PT (21)
 - Classroom Aides, K, 1st (9)
- Computer Technology
 - Clerical moved to 2630
 - Technicians moved to 2630
 - Computer Aides moved to 2630
- District
 - Employee Attendance PT (3)

Regular Teaching

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
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		Teaching							
		Teaching Regular School							
2110	110 00 0000		Instructional Salaries					120,000	201,500
2110	125 00 0000	9,159,946	Instructional Salaries - Elementary	9,188,527	10,134,453	9,509,188	10,502,679	11,051,795	
2110	126 00 0000	14,058	Instructional Salaries - Special Projects	33,635	37,500	11,633	39,375	35,000	
2110	127 00 0000	424,172	Instructional Salaries - Tutoring/Home K-6	333,149	332,887	310,673	360,000	360,000	
2110	129 00 0000	633,731	Instr. Sal Study Leave, R & D, terminal K-6	285,707	398,459	404,226	398,459	410,000	
2110	135 00 0000	8,081,185	Instructional Salaries - Secondary	9,636,689	11,409,197	11,068,351	12,074,284	12,758,583	
2110	136 00 0000	883,640	Instr. Sal Study Leave, R & D, terminal 7-12	324,012	398,464	617,001	398,464	420,000	
2110	137 00 0000	353,184	Instructional Salaries - Tutoring/ Home 7-12	273,162	289,947	169,212	304,444	250,000	
2110	138 00 0000	75,890	Instructional Salaries - Special Projects	21,469	47,500	31,156	49,875	50,000	
2110	139 00 0000	46,737	Instructional Salaries - Driver Ed	48,611	46,200	65,298	48,510	65,000	
2110	145 00 0000	321,967	Instructional Salaries - Substitutes	463,031	360,507	433,292	378,532	450,000	
2110	160 00 0000	645,673	Non-Instructional Salaries - Aides	542,804	535,000	731,798	561,750	802,677	
2110	449 00 0000		Other Professional Services	9568		25219		25,000	
2110	470 00 0000	12,901	Tuition--other districts	50,512	28,000	0	32,000	20,000	
2110	477 00 0000	8,649	Student Admission Fees DW	7,048	9,450	4,511	9,450	10,000	
2110	478 00 0000	5,545	Professional Meeting	3,053	10,500	4,400	10,000	10,000	
2110	480 02 0000	78,817	Textbooks - District	80,305	50,000	29,470	52,500	55,000	
2110	480 10 0000	75,676	Textbooks - High School	74,138	110,630	124,828	116,162	136,970	
2110	480 20 0000	60,058	Textbooks - Middle School	67,509	102,000	103,562	107,100	112,445	
2110	480 30 0000	32,470	Textbooks - Seaman	39,296	43,000	43,247	45,150	43,260	
2110	480 40 0000	31,843	Textbooks - Jackson	39,311	47,000	43,658	49,350	51,345	
2110	480 50 0000	28,610	Textbooks - Cantiague	43,235	42,000	40,309	44,100	45,570	
2110	480 00 0000	24,423	Textbooks - Nonpublic	27,654	30,500	26,183	32,025	32,025	
2110	490 00 0000	500,291	BOCES Services Special	620,333	502,207	383,232	386,657	386,657	
			Subtotal-Teaching & Textbooks	21,499,466	22,212,758	24,965,400	24,180,447	26,120,866	27,782,827

Instructional Salaries--Other

- 2110.126 & 138 Special Projects--summer projects, staff orientation, \$35,000; \$50,000
- 2110.127 & 137 PSEN, ELL, Home Tutoring, additional support \$360,000; \$250,000
- 2110.129 & 136 Research and Development per JTA Contract; graduate study; and terminal leaves \$410,000 and \$420,000
- 2110.145 Substitute Coverage
Daily Rate: \$95 (270 @ 12 days) \$307,800 and
Long-term Absences including Maternity Leaves,
\$142,200

Instructional Equipment

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
				Equipment-Regular School						
2110	200	00	0000	Equip.-Districtwide	21,599	1,433				
2110	200	00	0000	Equip.-Districtwide/Media	2182					
2110	200	00	0000	Equipment - Science Elementary	7,417	1,893	4,500		5,000	5,000
2110	200	10	0000	Equipment - High School	27,366	30,066	56,000	52,249	58,800	65,977
2110	200	20	0000	Equipment - Middle School	13,856	24,510	24,500	29,072	25,725	27,011
2110	200	30	0000	Equipment - Seaman	16,598	14,856	15,000	15,831	15,750	16,000
2110	200	40	0000	Equipment - Jackson	3,561	4,744	15,000	11,902	15,750	16,325
2110	200	50	0000	Equipment-Cantiague	12,782	14,977	15,000	20,164	15,750	16,000
				Subtotal-Equipment	105,361	92,479	130,000	129,218	136,775	146,313

- High School Photography Equipment graphing calculators, overhead projectors, Physical education equipment, science equipment, musical instruments
- Middle School Musical instruments, file cabinets, media equipment, Physical education equipment, furniture
- Cantiague Magnetic boards, video camera, furniture, stereo, language center
- Jackson Choral Risers, furniture, white boards, In focus projector
- Seaman White boards, video camera, furniture, volleyball poles

Contractual District Wide

2110.464

Service Contracts
Repairs and Maint.

\$280,000

Service Contracts & Repair

- Microfilm reader
- Musical Instruments
- Copier/Duplication
 - New Cost MS Library
- Science Equipment
- Audio Visual Equip
- Tech Department and Studio



Contractual Services by Building

2110.437

- Assemblies and Graduation

2110.465

- Repairs and Maintenance

2110.475

- Meetings and Conferences

2110.476

- Miscellaneous/Other

Instructional Contractual

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
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		Contractual-Regular School							
2110	400 00 0000	Contractual Service - District Wide							
2110	464 00 0044	Service Contracts - District Wide		265,607	200,867	213,675	259,822	224,359	280,000
2110	437 10 0000	Assemblies Graduation	High School	16,601	14,861	18,000	19,400	18,000	20,000
2110	437 20 0000	Assemblies Graduation	Middle School	2,533	2,613	5,000	3,261	3,500	3,675
2110	437 30 0000	Assemblies Graduation	Seaman	692	979	1,000	1,585	1,050	1,050
2110	437 40 0000	Assemblies Graduation	Jackson	1,700	148	1,000	690	1,050	1,050
2110	437 50 0000	Assemblies Graduation	Cantiague	111	84	1,000	734	1,050	1,050
2110	465 00 0000	Repairs and Maintenance		15,791	34,386	26,460	26,862	27,783	30,000
2110	465 10 0000	Contr.Services-Repairs & Maint.HS		15,054	12,797	15,000	7,976	15,000	15,000
2110	465 20 0000	Contr.Services-Repairs & Maint.MS		12,517	5,649	15,000	4,871	15,000	15,750
2110	465 30 0000	Contr. Services-Repair & Maint. Seaman		8,341	2,502	8,500	6,849	8,500	8,500
2110	465 40 0000	Contr. Services-Repairs & Maint.Jackson		1,125	900	8,500	3,882	8,500	8,500
2110	465 50 0000	Contr.Services-Repairs and Maint. Cant		6,894	3,603	8,500	2,687	8,500	8,500
2110	475 00 0000	Meetings and Conferences		16,181	13,886	15,750	12,144	15,750	15,750
2110	475 10 0000	Meetings/Conferences	High School	12,443	11,067	21,000	15,758	18,000	16,000
2110	475 20 0046	Meetings/Conferences	Middle School	3,693	6,966	10,000	9,639	10,500	11,025
2110	475 30 0046	Meetings/Conferences	Seaman	537	3,011	5,000	587	5,000	5,000
2110	475 40 0046	Meetings/Conferences	Jackson	1,076	385	5,000	489	5,000	5,000
2110	475 50 0046	Meetings/Conferences	Cantiague	3,659	2,420	5,000	2,692	5,000	5,000
2110	476 00 0000	Teaching Contractual		1,744	2,000	5,250	2,000	5,513	5,500
2110	476 10 0000	Contractual Services - High School		19,105	13,162	25,000	18,868	26,250	27,250
2110	476 20 0000	Contractual Services - Middle School		2,575	2,982	5,000	3,396	5,250	5,513
2110	476 30 0000	Contractual Services - Seaman		800	297	1,000	1,500	1,050	1,050
2110	476 40 0000	Contractual Services - Jackson		1,484	266	1,000	230	1,050	1,050
2110	476 50 0000	Contractual Services - Cantiague		1,976	352	1,000	85	1,050	1,050
		Subtotal-Contractual. Regular School		412,239	336,183	421,635	406,007	431,704	492,263

TEXTBOOKS and BOCES

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
2110 480 02 0000	Textbooks - District	78,817	80,305	50,000	29,470	52,500	55,000
2110 480 10 0000	Textbooks - High School	75,676	74,138	110,630	124,828	116,162	136,970
2110 480 20 0000	Textbooks - Middle School	60,058	67,509	102,000	103,562	107,100	112,445
2110 480 30 0000	Textbooks - Seaman	32,470	39,296	43,000	43,247	45,150	43,260
2110 480 40 0000	Textbooks - Jackson	31,843	39,311	47,000	43,658	49,350	51,345
2110 480 50 0000	Textbooks - Cantiague	28,610	43,235	42,000	40,309	44,100	45,570
2110 480 00 0000	Textbooks - Nonpublic	24,423	27,654	30,500	26,183	32,025	32,025
2110 490 00 0000	BOCES Services Special	500,291	620,333	502,207	383,232	386,657	386,657

2110.480 Textbooks per building requests and district allotment of \$55,000

2110.480 Total Textbooks 2003-04,\$ 446,387; 2004-05, \$476,615 increase of 6.8%

2110.49 BOCES Special Services includes:

Outdoor Education, \$25,000; Arts in Education, \$25,000; Cultural Arts- Full Day and Half-Day, \$75,000; English Language Learners, \$150,000;

Student Computer Services, \$90,000;Health and Safety, \$15,000; Other expenses, \$6,657

Instructional Supplies

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
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		General Supplies					
2110	501 00 0021	New Equipment--computers	194,533	295,690			
2110	501 00 0036	Rpl Equipment	26,993	19,087	-	927	0
2110	501 00 0036	Classroom Supplies Enrichment	28,408	81	-	0	0
2110	501 00 0036	Classroom Supplies K-6 Med	29,947	5,814	-	0	0
2110	501 10 0000	General Supplies - High School	189,408	208,989	210,500	223,932	221,025
2110	501 20 0000	General Supplies - Middle School	168,904	175,150	170,000	167,783	178,500
2110	501 30 0000	General Supplies - Seaman	79,780	87,414	78,000	77,049	81,900
2110	501 40 0000	General Supplies - Jackson	75,355	83,800	87,000	79,342	91,350
2110	501 00 0023	Elementary Science	21,020	21,173	23,000	18,734	25,000
2110	501 50 0000	General Supplies - Cantiague	76,070	76,558	77,000	73,623	80,850
		Subtotal-General Supplies	890,418	973,756	645,500	641,390	678,625

Increase in materials and supplies 5.6%

Instructional Computers

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
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		Computer Assisted - Instruction							
2630	100 00 0000		Personnel Services			357,247	358,837	384,930	411,875
2630	200 00 0000	525,806	Equipment (lease)	550,000	500,000	500,000	500,000	500,000	500,000
2630	200 00 0000		Equipment	18,293	94,550	93,448		171,400	175,000
2630	460 00 0000		Repair and Maintenance of Network		155,610	117,404		131,896	174,143
2630	501 00 0000		Supplies and Material		106,400	119,345		117,040	120,000
2630	460 00 0000	92,000	Computer Software Services	80,258	65,000	65,329		65,000	98,131
2630	490 00 0000		BOCES : Software/Hardware						
2630	490 00 0000		BOCES : Support Cost		11,015	17,641		11,015	17,500
2630	490 00 0000		BOCES : Technology Information System						
		617,806	Subtotal-Comp. Assisted Inst.	648,551	1,289,822	1,272,004		1,381,281	1,496,649

2630.1 Salaries: Director, Clerical (2), Technicians (2) moved from codes 2020 and 2110

2630.2 Lease Agreement - five Years \$500,000 per year

2630.400 Maintenance of Network - Network Engineer and technicians

Prior to 2002 supplies, materials and repairs were coded to 2110.501 as a lump sum

Technology

- TV Studio Upgrade (Phase I)
- HS/MS Workrooms—laptops
- Projectors for computer labs and some classrooms
- MS/HS Computers for classrooms
- Potential Upgrade Student Management System
- Assistive Technology for Special Education Students
- Network Upgrades

Employee Benefit Increases

- Benefit Trends

- Retirement Obligations

- Employees Retirement—rate increase >1% to 11% to 17%
 - Teachers Retirement— rate increase from .36% to 2.5%

- Health Benefits 10-14% for the past 5 years

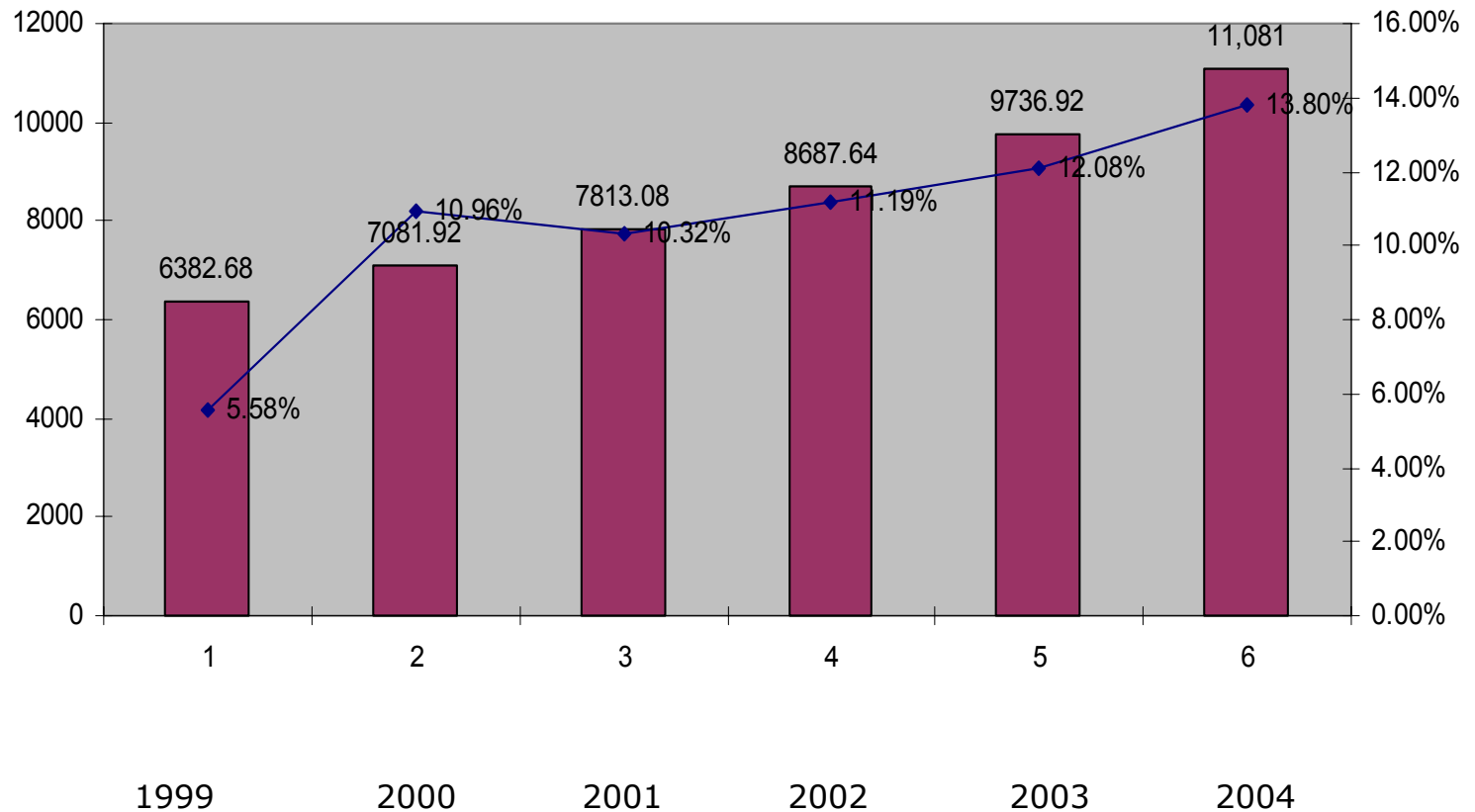
- Dental Claims Increased

- Workers Compensation—10%

- Unemployment obligations—regulation changes

Health Insurance Rates Five-Year History

Family Health Insurance Premiums



Employee Benefits

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
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		Undistributed Expenditures							
		Employee Benefits							
9010	800 00 0000	NYS Employees Retirement System	63,235	47,927	65,650	69,145	168,933	1,072,153	
9020	800 00 0000	Teachers Retirement	335,258	113,505	345,323	101,423	675,000	1,318,499	
9030	800 00 0000	Social Security	2,324,533	2,666,525	3,215,000	2,910,634	3,472,200	3,609,642	
9040	800 00 0000	Workers Compensation	265,901	309,467	359,160	335,702	377,118	377,118	
9045	800 00 0000	Life/Dental Insurance	363,746	363,398	449,592	471,346	572,072	575,000	
9050	800 00 0000	Unemployment Insurance	10,088	35,594	21,000	76,894	50,000	70,000	
9055	800 00 0000	Disability	95,082	80,757	114,200	122,232	119,910	125,000	
9060	800 00 0000	Health Insurance	2,670,392	3,059,235	3,639,040	4,015,134	4,075,725	5,066,326	
9070	800 00 0000	Union Welfare	234,535	234,259	245,875	229,527	258,169	271,077	
		TOTAL - Employee Benefits	6,362,770	6,910,667	8,454,840	8,332,037	9,769,126	12,484,816	

- The increase in the 9000 codes accounts for more than 37.5% of the budget increase in the 2004-05 budget
- Without major increases in health and retirement benefits the budget increase would be approximately 6.3%

Bonds Payable

Purpose	Original Amount Date of Issue	Interest Rate	Bonds Outstanding	Principal	Interest	Total Due 2004-05
MS/HS	13,400,000	5.063	11,250,000	575,000	554,175	1,129,175
	8/1/1999					
HS Library Gym Elementary Schools	11,600,000	5.51	9,625,000	525,000	515,638	1,040,638
	3/1/2000					
Totals			20,875,000	1,100,000	1,069,813	2,169,813

Debt Service and Interfund Transfers

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
	Debt Service						
9901 600 00 0000	Trans Bond Fund	2,774,575	1,869,206	2,408,850	2,408,850	2,365,125	2,169,850
	Subtotal-Debt Service	2,774,575	1,869,206	2,408,850	2,408,850	2,365,125	2,169,850
9760 700 00 0000	Interest-TAN	324,097	268,751	275,000	308,277	275,000	275,000
	Subtotal-TAN	324,097	268,751	275,000	308,277	275,000	275,000
	TOTAL - Debt Service	3,098,672	2,137,957	2,683,850	2,717,127	2,640,125	2,444,850
	Inter-Fund Transfers						
9901 900 00 0000	Transfer to School Lunch	136,500	142,700	142,700	142,700	140,000	140,000
9902 900 00 0000	Transfer to Special Aid	19,062	53,826	47,000	59,606	47,000	47,000
9950 900 00 0000	Transfer to Capital Fund	240,000					
	Total-Inter-Fund Transfers	395,562	196,526	189,700	202,306	187,000	187,000