



# **Harborfields Central School District**

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***2014-2015 Budget Presentation***

***February 12, 2014***



# DEVELOPING THE 2014-2015 BUDGET

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## A MULTI-STEP PROCESS WHICH BEGINS WITH:

- Identifying expenses associated with a rollover budget which maintains *current services*, including all programs and staff.
- Comparing the 2014-2015 rollover budget to the 2013-2014 budget and assess overall increase in expenses.
- Addressing the Tax Levy Cap Legislation
  - Allowable Tax Levy, based on the Consumer Price Index and certain exclusions, is the amount a school district is able to propose within the 'Cap'.



**ITEMS FOR CONSIDERATION  
IN THE DEVELOPMENT OF THE  
2014-2015 ALLOWABLE TAX LEVY BUDGET**

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**Projected Enrollment:**

- The 2014-2015 projected K -12 enrollment will decline by approximately 61 students.

**Staffing Needs:**

- Based on projected enrollment and current class size guidelines.

**Class Size Guidelines**



# EXISTING CLASS SIZE GUIDELINES

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<b>GRADES</b>	<b>CURRENT GUIDELINES</b>
K	22 - 24
1 - 2	24 - 26
3 - 5	25 - 28
6 - 8	25 - 28
9 - 12	17 - 30
9 - 12 Electives	17 - 32

# EXISTING CLASS SIZE COMPARISON

Grades	Class Size Guidelines	2013-2014	
	Range	Range	Average
K	22 – 24	20 - 26	22.4
1	24 – 26	22 - 25	24.1
2	24 – 26	23 - 26	24.8
3	25 – 28	23 - 26	24.7
4	25 – 28	23 - 28	24.9
5	25 – 28	25 - 29	27.3
6	25 – 28	21 - 28	25



ITEMS FOR CONSIDERATION  
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***An essential question to address in formulating the 2014-2015 budget is whether K – 12 Instructional, Co-curricular, or Athletic opportunities for our students, should be maintained, restored, reduced or enhanced.***



## ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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### **Instructional Program**

#### HHS Advanced Placement Offerings:

- In 2012-2013 Advanced Placement exams were administered to approximately 400 students, with an 87% proficiency rate (percentage of students who scored at a level 3 or higher). The New York State proficiency rate is 67%.
- A total of 20 Advanced Placement and College Level courses are offered to students, which includes the Advanced Placement Computer Science course introduced in 2013-2014.
- The following Advanced Placement courses are available to 9 – 12 students:



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE  
2014-2015 ALLOWABLE TAX LEVY BUDGET**

**ADVANCED PLACEMENT OFFERINGS**

American History	Language and Composition
Art Studio	Literature and Composition
Biology	Calculus AB
Chemistry	Music Theory
Computer Science	Physics
Environmental Science	World History
European History	College Level French, Italian, and Spanish
Government	College Level Accounting, Business Law, and Marketing





ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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**Instructional Program**

HHS Electives: Humanities and Arts:

- Journalism
- Power Vocabulary I and II
- Anthropology
- Criminal Justice
- Leadership
- Psychology
- Computer Art I, II, and III
- Studio Art, Studio Drawing and Painting, and Studio in Photography



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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**Instructional Program**

**HHS Electives: Math, Science, and Technology:**

- Introduction to Science Research
- Advanced Science Research
- Marine Biology
- Marine Ecology
- Forensics Science
- Computer Applications I and II



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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**Instructional Program**

**Performance Music Program:**

- Fourth and Fifth Grade:
  - Band, Orchestra, and Chorus
- Sixth, Seventh, and Eighth Grade:
  - Band, Orchestra, and Chorus
  - Seventh and Eighth Grade Jazz Band



## ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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### **Instructional Program**

#### Performance Music Program:

- Ninth, Tenth, Eleventh, and Twelfth Grade:
  - Symphonic Band, Marching Band, Wind Ensemble, String Orchestra, and Concert Choir
  - Jazz Band
  - Chamber Orchestra
  - Vocal Ensemble
  - Music Theory



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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**Instructional Program**

**AIS Support Programs:**

- AIS Reading and Math support
- Lahey Literacy Lions
- Summer Academy
- Saturday Academy



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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**Instructional Program**

**Other Programs:**

- Enrichment Program (LEAP) for third, fourth, and fifth grade students
- Advanced courses in math and science for eighth grade students

**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
THE 2014-2015 ALLOWABLE TAX LEVY BUDGET**

<b>Co-curricular Activities at OMS</b>	
Art	Student Government
Best Buddies	Student Recognition
Drama	Tornadoes Listening and Caring
Gay Straight Alliance (GSA)	Yearbook
National Junior Honor Society	Photography
Science Research	



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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<b>Co-curricular Activities at HHS</b>	
Art	Key Club
Athletes Helping Athletes	Kickline
Best Buddies	Literary Magazine
Caribbean	Mathletes
Christian	Mobile Computing
Multicultural	Mock Trial
DECA	Model UN
Environmental	National Art Honor Society
Forensics	Playfest



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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<b>Co-curricular Activities at HHS</b>	
National Honor Society	Student Against Destructive Driving (SADD)
Future Educators	Science Research
Gay Straight Alliance (GSA)	Shakespeare in the Park
Global Justice	Natural Helpers
Habitat for Humanity	Student Government
HACO	Theatre Company
Journalism	Tri-fit
Interact	Tri-M Honor Society
Italian, French, and Spanish	Yearbook



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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<b>INTERSCHOLASTIC ATHLETICS</b>	
Field Hockey	Lacrosse
Soccer	Softball
Tennis	Spring Track
Volleyball	Football
Cross Country	Golf
Basketball	Cross Country
Gymnastics	Swimming
Winter Track	Tennis
Baseball	Wrestling



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
THE 2014-2015 ALLOWABLE TAX LEVY BUDGET**

<b>Class of 2013 Graduation Statistics</b>	
<b>Regents Diplomas</b>	<b>99%</b>
<b>Advanced Regents Diplomas</b>	<b>78%</b>
<b>Local Diplomas</b>	<b>1%</b>
<b>College Attendance</b>	<b>95%</b>
<b>Military</b>	<b>1%</b>



ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
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***If an objective of the 2014-2015 budget is to restore or enhance K–12 Instructional, Athletic, and Co-curricular programs, how would this objective be achieved, taking into consideration the needs of the school-community ?***



**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE  
2014-2015 ALLOWABLE TAX LEVY BUDGET**

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- Modify Transportation Limits**
- Consider Alternative Revenue Sources**
- Rent District Space**
- Review Administrative Structure**
- Review Prior Budget Decisions**
- Increase the Allocation of Reserves**
- Plan for Additional State Aid**



## ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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### Overview of District Reserves

- **Unemployment Reserve**: Covers the district's unemployment expense, which is a reimbursement to the State Unemployment Insurance Fund
- **Employee Retirement Reserve**: Covers payments of retirement contributions to the NYS Employees Retirement System (ERS)
- **Employee Benefit Accrued Liability Reserve**: Covers accrued employee benefits due on termination of the employee's service
- **Capital Reserve**: Covers the cost of construction, reconstruction or acquisition of capital improvements



## ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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### Overview of District Reserves

- **Assigned Fund Balance**: Used to reduce property taxes in the next fiscal year
- **Unassigned Fund Balance**: Used for unforeseen expenditures or revenue shortfalls to ensure adequate cash flow to meet the cost of operations. The value is limited to 4% of the following year's budget.

**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF  
THE 2014-2015 ALLOWABLE TAX LEVY BUDGET**

**RESERVES ALLOCATED TO 2013-2014 BUDGET**

Unemployment Reserve	\$50,000
Employee Retirement Reserve	\$700,000
Employee Accrued Liability Reserve	\$300,000
Assigned Fund Balance	\$2,963,000
<b>TOTAL</b>	<b>\$4,013,000</b>





## HARBORFIELDS CENTRAL SCHOOL DISTRICT'S MOODY'S RATING FOR 2013-2014

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The district's Moody's Rating  
was reaffirmed as an Aa2.

*Accordingly, the district's credit worthiness has a Very Strong capacity to meet its commitment. The district's obligations are judged to be of **High Quality** and are subject to very low credit risk.*



## ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE 2014-2015 ALLOWABLE TAX LEVY BUDGET

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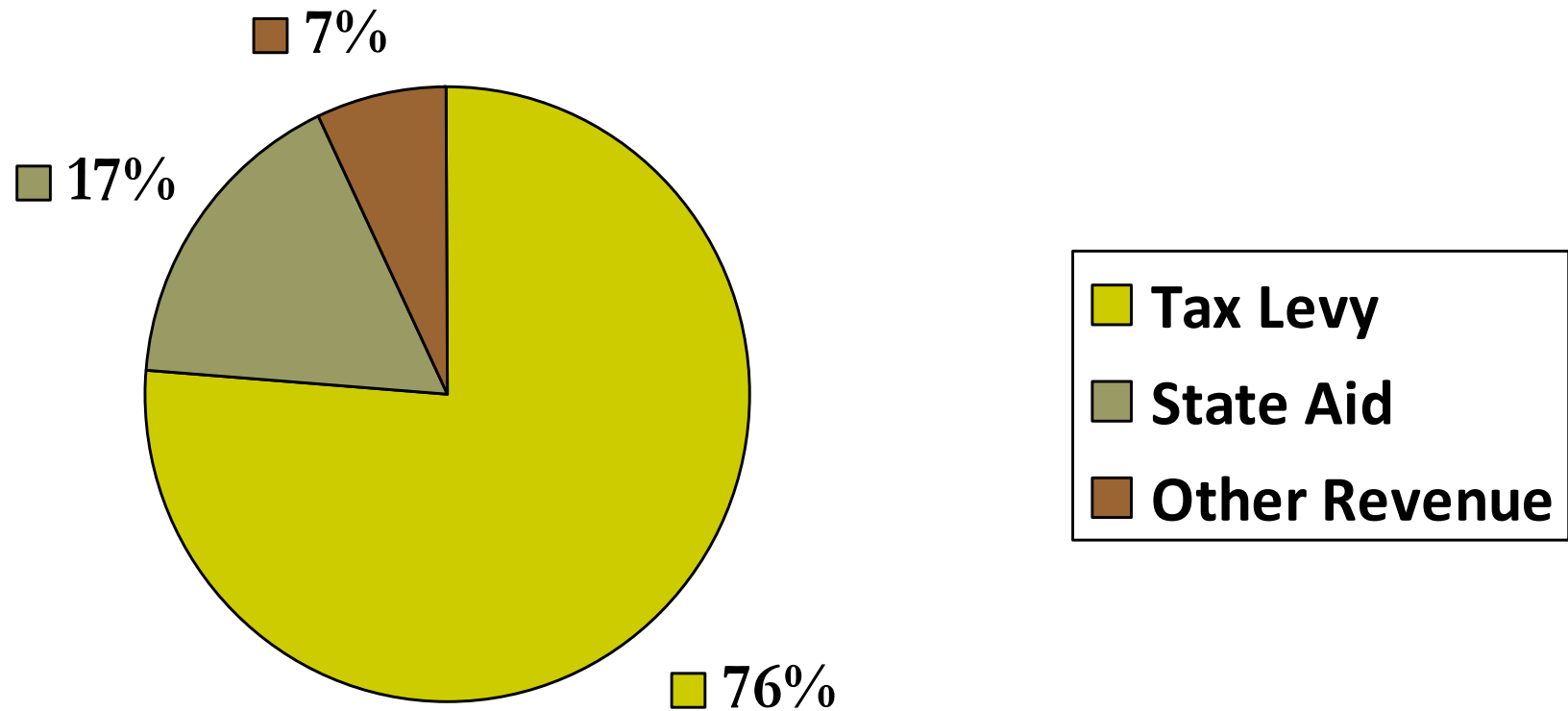
### Analysis of State Aid and Revenues:

- An analysis of the district's State Aid included in the Executive proposal presented in January compared to the Final Legislative Budget in April, has resulted in an increase of approximately 3.4% or \$340,000.00.
- The State Aid revenue is equivalent to approximately 17% of the annual budget.

**ITEMS FOR CONSIDERATION IN THE DEVELOPMENT OF THE  
2014-2015 ALLOWABLE TAX LEVY BUDGET**

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**OVERVIEW OF HARBORFIELDS' REVENUES**





# DECISIONS CONTRIBUTING TO FISCALLY SOUND BUDGETS

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- Princeton Plan
- Maintained an eight period schedule at OMS
- Maintained half-day Kindergarten
- Assigned one study hall period to the ninth grade schedule
- Eliminated co-curricular activities at TJL
- Reduced co-curricular activities at OMS
- Eliminated second teams at the middle school
- Reduced supply and maintenance budgets
- Eliminated after school buses
- Reviewed contractual obligations
- Maintained efficient administrative structure



# **CHALLENGES FACING THE DISTRICT**

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- **TAX CAP LEGISLATION**
- **DECLINING ENROLLMENT**
- **NO REDUCTION IN STATE AND FEDERAL MANDATES**
- **COMPLIANCE WITH REGENTS REFORM AGENDA**
  - **PARCC Assessments**
- **OVERALL ECONOMIC CONDITIONS**



**IN DEVELOPING THE 2014-2015 BUDGET, AN  
ESSENTIAL QUESTION NEEDS TO BE ADDRESSED...**

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**OUR MISSION**

***TO ENSURE THE BEST EDUCATIONAL  
PROGRAMS, EXPERIENCES, AND  
OPPORTUNITIES FOR OUR STUDENTS,  
YET TAKING INTO CONSIDERATION  
THE NEEDS OF THE  
SCHOOL-COMMUNITY.***



# **BUDGET OPTIONS TO CONSIDER**

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## **OPTION 1:**

**Propose a budget which reflects a Tax Levy at or below the Allowable Tax Levy prescribed by law.**

- **Requires a simple majority of 50% plus Voter approval**



# BUDGET OPTIONS TO CONSIDER

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## OPTION 2:

Propose a budget which reflects a Tax Levy that is above the Allowable Tax Levy:

- Requires a Super Majority of 60% Voter approval
- Requires a statement on the ballot indicating that the required proposed Tax Levy exceeds the Allowable Tax Levy





**BUDGET PRESENTATIONS**  
*Oldfield Middle School*

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**BUDGET WORKSHOP:**

*Saturday, March 8, 2014, 10:00 a.m.*

**COMMUNITY FORUM:**

*Wednesday, March 19, 2014, 7:00 p.m.*

**BUDGET ADOPTION:**

*Wednesday, April 9, 2014, 7:45 p.m.*



**BUDGET PRESENTATIONS**  
*Oldfield Middle School*

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**BUDGET HEARING:**

*Wednesday, May 13, 2014, 7:00 p.m.*

**BUDGET VOTE**

**TUESDAY, MAY 20, 2014**

**2:00 p.m. to 9:00 p.m.**

**OLDFIELD MIDDLE SCHOOL**