
Harborfields Central School District

**2012-2013
Budget Presentation**

January 18, 2012

REFLECTING ON THE 2011-2012 BUDGET PROCESS

- **A rollover budget accounts for no changes in programs and staff, yet takes into consideration contractual obligations.**
 - **The 2011-2012 rollover budget increase would have been approximately \$3.5 million.**
 - **In order to arrive at the 2011-2012 Tax Rate of 4.91%, the rollover budget was reduced by approximately \$1.0 million.**
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REFLECTING ON THE 2011-2012 BUDGET PROCESS

2011-2012 Budget Points of Information

Maintained:

- **2010-2011 class size guidelines**
 - **Teaming structure in grade 6 at OMS**
 - **Grades 9–12 Advanced Placement courses**
 - **Grades 4–12 performing music groups**
 - **Grades 7–12 athletic teams**
 - **Enrichment program at TJJ**
 - **Co-curricular activities at OMS and HHS**
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REFLECTING ON THE 2011-2012 BUDGET PROCESS

Reductions:

- Eliminated clubs at Thomas J. Lahey Elementary School
 - Eliminated K– 5 grade level coordinators
 - Introduced a study hall period to the 9th grade schedule at Harborfields High School
 - Reduction in Music, Art, P.E. and Athletic Budgets
 - Reduction in district maintenance costs
 - Reduced K – 12 staff by approximately 11.7
 - Froze administrative and central office salaries
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REFLECTING ON PAST BUDGETS

STAFF REDUCTIONS

AREA	2009-2010	2010-2011	2011-2012
K – 12 Staff	19.5	16.7	11.7
ESTIMATED THREE YEAR TOTAL: 47.9			

NEW FOR 2012-2013 SCHOOL YEAR

Property Tax Cap Law Chapter 97

Chapter 97 of the Laws of 2011 established a Tax Levy Cap for New York State School Districts beginning with the 2012-2013 school year which was enacted June 24, 2011 and concludes on June 15, 2016.

UNDERSTANDING THE TAX LEVY

- The Tax Levy represents revenues raised through property taxes.
 - The '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'.
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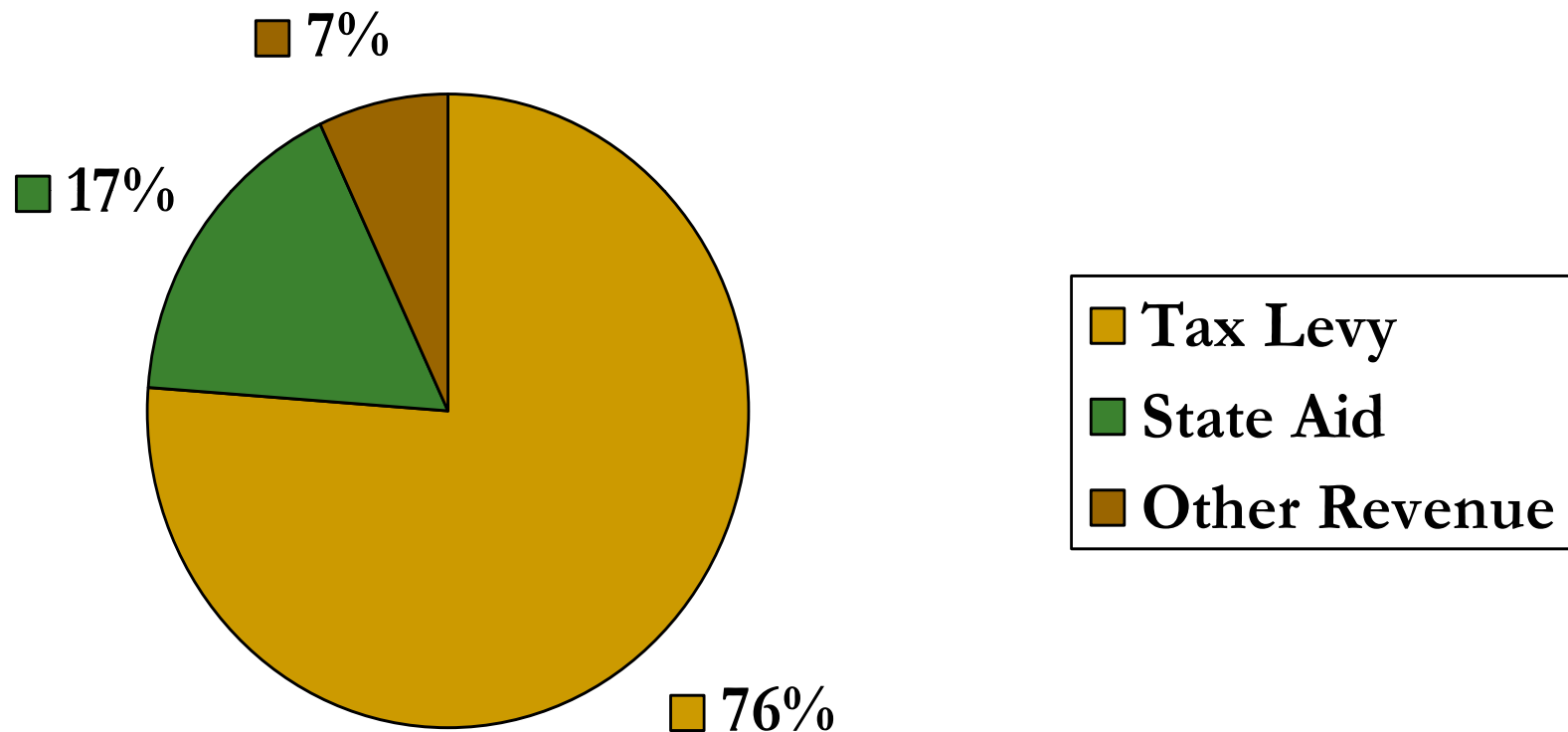
CALCULATION OF THE TAX LEVY

- The Tax Levy is determined according to the following formula:

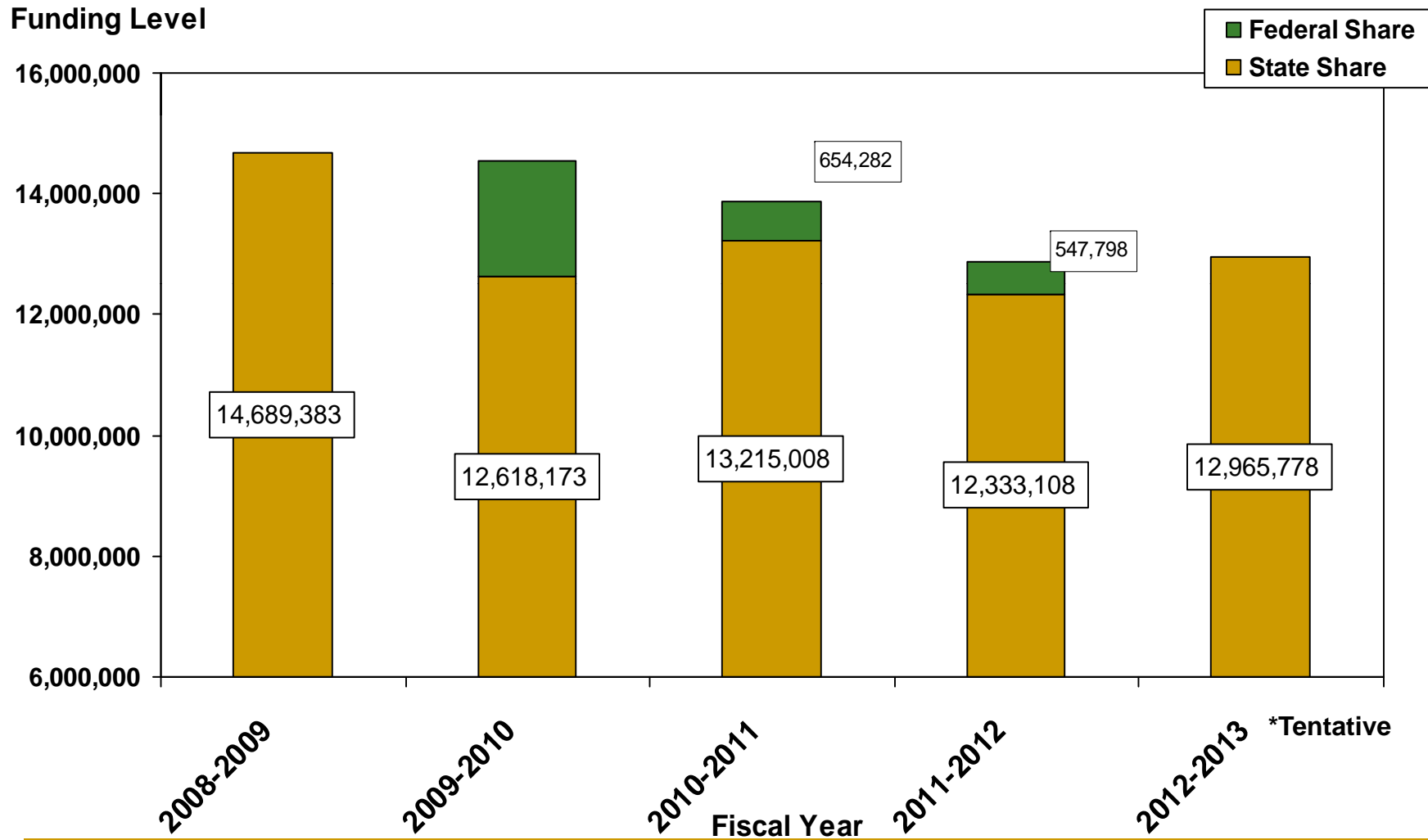
From the 2011-2012 Approved Budget Subtract
Non-tax Revenues (State Aid and Other Revenues)
Result: 2011-2012 Tax Levy

CALCULATION OF THE TAX LEVY

OVERVIEW OF HARBORFIELDS' REVENUES



STATE AID AND FEDERAL STIMULUS AID



CALCULATION OF ALLOWABLE TAX LEVY

- The 2012-2013 'Allowable Tax Levy' is calculated according to the following formula:

STEP 1:

2011-2012 Tax Levy Amount	ADD 2% or CPI, whichever is lower	<u>Result:</u> <u>Tax Levy Limit</u> for 2012-2013 Budget
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CALCULATION OF ALLOWABLE TAX LEVY

- The 2012-2013 'Allowable Tax Levy' is calculated according to the following formula:

STEP 2:

<u>Tax Levy Limit</u> for 2012-2013 Budget	ADD EXCLUSIONS	<u>Result:</u> <u>Allowable Tax Levy</u> for 2012-2013 Budget
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CALCULATION OF ALLOWABLE TAX LEVY

- The 2012-2013 Budget will increase by the following amount within the 'Allowable Tax Levy'.

STEP 3:

<u>From</u>	<u>Subtract</u>	<u>Result</u>
2012-2013 <u>Allowable</u> <u>Tax Levy</u> <u>Limit</u>	2011-2012 <u>Tax Levy</u>	Amount 2012-2013 Budget can Increase in Comparison to 2011-2012 Budget

Calculation of Tax Levy Limit for Harborfields Central School District

CALCULATION	BUDGET INFORMATION
2011-2012 TAX LEVY	\$56,337,100
TAX LEVY INCREASE OF 2% BASED ON LEVY CAP	\$1,126,742
<i>TAX LEVY LIMIT</i>	<u>\$57,463,842</u>
EXCLUSIONS	\$60,000
<i>ALLOWABLE TAX LEVY</i>	<u>\$57,523,842</u>
2011-2012 TAX LEVY	\$56,337,100
2012-2013 BUDGET INCREASE BASED ON SAME REVENUES	<u>\$1,186,742</u>

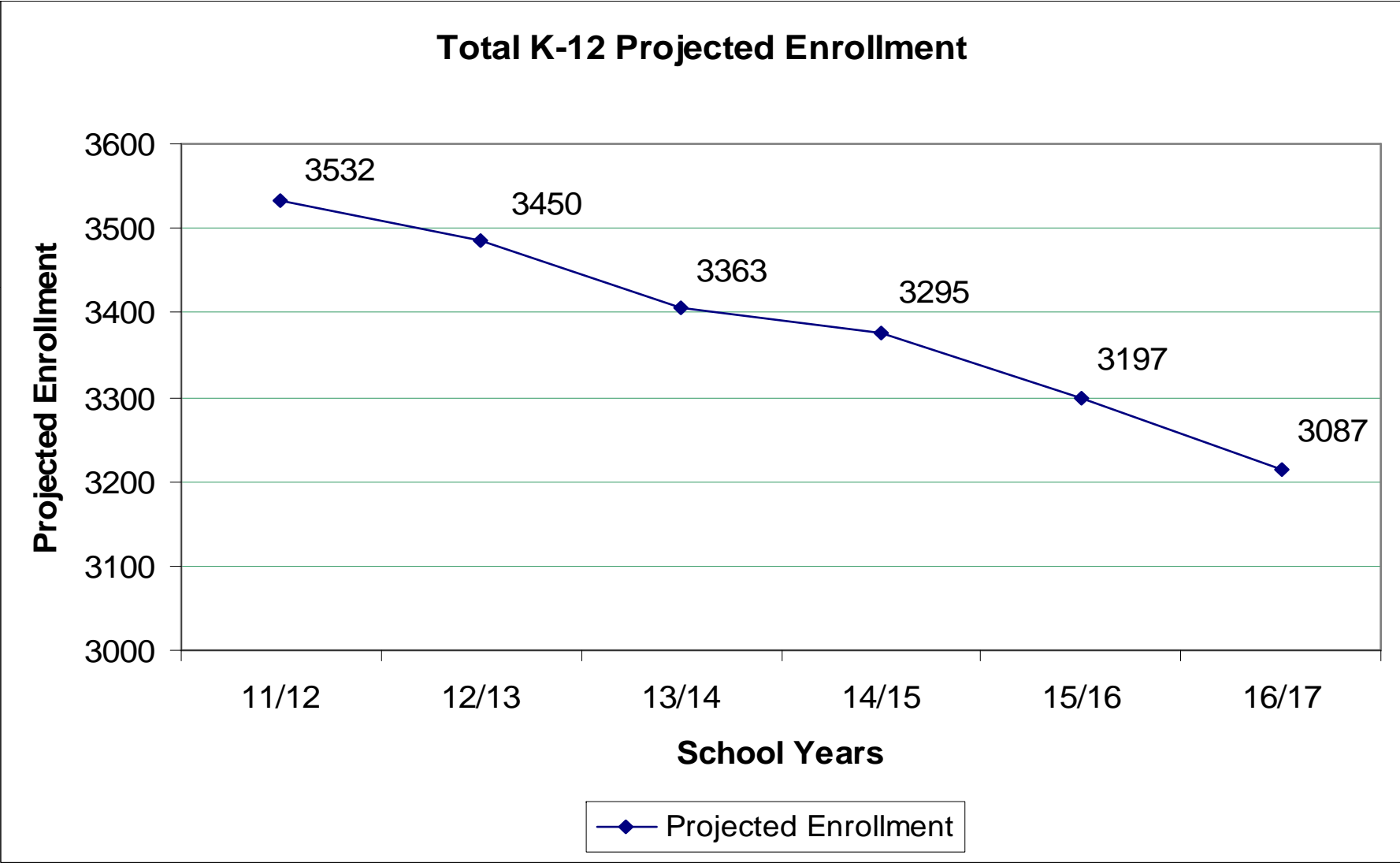
2012-2013 BUDGET CONSIDERATIONS

- Class Size Guidelines
 - 3 – 5 Enrichment Program
 - Modification to HHS program
 - Reduction in Music, Art, P.E., and Athletic Programs
 - Reduction in co-curricular activities
 - Reduction in supplies
 - Reorganization of Administration
 - Contractual Obligations
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PROJECTED ENROLLMENT: 2012-2013

GRADE	2011-2012	2012-2013 PROJECTION	ENROLLMENT CHANGE
WDPS: K - 2	663	620	-43
TJL: 3 - 5	808	780	-28
OMS: 6 - 8	915	880	-35
HHS: 9 - 12	1146	1170	24
<i>TOTAL</i>	<i>3,532</i>	<i>3,450</i>	<i>-82</i>

FIVE-YEAR ENROLLMENT PROJECTIONS



BUDGET OPTIONS TO CONSIDER

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 1 Voter approval

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
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WHAT OCCURS IF THE BUDGET IS NOT APPROVED BY THE COMMUNITY?

If the proposed budget is not approved by the required margin, the Board of Education has the following options:

- ❑ Resubmit the original budget or submit a revised budget to the voters on the third Tuesday in June
 - ❑ Adopt a contingency budget
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WHAT IS A CONTINGENCY BUDGET?

- A contingency budget levies a Tax no greater than that of the prior year which reflects a 0% increase in the Tax Levy. The budget would be subject to the following contingent budget requirements:
 - Cap on administrative expenses
 - Removal of non-contingent expenses
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IN SUMMARY.....

- A Tax Levy Cap will be in place for the 2012-2013 school year.
 - The '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'.
 - The Board of Education can present a budget that is within the 'Allowable Tax Levy' or override the 'Allowable Tax Levy', yet a 60% voter approval will be needed.
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BUDGET VOTE

TUESDAY, MAY 15, 2012

OLDFIELD MIDDLE SCHOOL
