
Harborfields Central School District

2012-2013 Community Forum

Budget Presentation

February 15, 2012

HARBORFIELDS IS PROUD TO ACKNOWLEDGE...

OUR SCHOOLS:

- Harborfields High School was ranked as one of the top schools in the nation and was recognized as an *Advanced Placement Honor School* for the past two years
 - Oldfield Middle School was selected as a *National Blue Ribbon School of Excellence*
 - Thomas J. Lahey Elementary School was recognized as a *Suffolk Reading Council Honor School*
 - Washington Drive Primary School was the recipient of the *ASCD Award Educating the Whole Child*
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HARBORFIELDS IS PROUD TO ACKNOWLEDGE...

OUR STUDENTS:

- Intel Science Semi-finalists in the National Competition
 - National Merit Finalist, Semi-finalist, and Commended Students
 - Advanced Placement Scholars
 - News 12 Scholar Athletes
 - NYSSMA, SCMEA, and LISFA Music Award Recipients
 - Art Awards
 - Athletic Teams have achieved County and State recognition
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HARBORFIELDS IS PROUD TO ACKNOWLEDGE...

OUR STAFF:

- News 12 Educator of the Year
 - Music Awards for Best Band Director in the U.S.
 - New York State English Council Award
 - New York State Social Studies Council Award
 - New York State Math and Science Awards
 - New York State Physical Educator Award
 - School Counselor/Administrator of the Year Award
 - Music program recognized as one of the 100 *Best Communities* in the U.S.
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HARBORFIELDS IS PROUD TO ACKNOWLEDGE...

ACADEMIC ACHIEVEMENTS:

- 97% of 2011 graduated with a Regents Diploma, whereas, 70% earned an Advanced Regents diploma
 - 96% of 2011 graduates attended college
 - Passing Rates for Regents:
 - ❑ English Regents: 98%,
 - ❑ Integrated Algebra: 92%
 - ❑ U.S. History and Government: 97%
 - Proficiency Rates for 3–8 Assessments
 - ❑ Eighth Grade ELA: 77%
 - ❑ Eighth Grade Math: 91%
 - ❑ Fourth Grade ELA: 80%
 - ❑ Fourth Grade Math: 83%
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PLANNING THE 2012-2013 BUDGET

A MULTI-STEP PROCESS WHICH BEGINS WITH:

- ❑ Identifying expenses associated with a rollover budget which maintains *current services*, including all programs and staff, compared to the 2011-2012 budget.
 - ❑ Comparing the 2012-2013 rollover budget to the 2011-2012 budget and assess overall increase in expenses.
 - ❑ Addressing the new Tax Cap Legislation
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PLANNING THE 2012-2013 BUDGET

PROJECTED 2012-2013 ROLLOVER BUDGET

HARBORFIELDS	2011-2012 BUDGET	2012-2013 ROLLOVER BUDGET	DIFFERENCE
BUDGET	\$73,975,620	\$76,255,937	\$2,280,317
REVENUE	\$17,638,520	\$16,749,955	(\$888,565)
TAX LEVY	\$56,337,100	\$59,505,982	\$3,168,882
TAX RATE	4.91%	5.65%	<i>Not Applicable</i>

PLANNING THE 2012-2013 BUDGET

CONSIDER THE IMPACT OF THE 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.

PLANNING THE 2012-2013 BUDGET

TERMS ALIGNED WITH TAX CAP LAW

- Tax Levy represents revenues raised through property taxes.
 - 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'.
 - Tax Base Growth Factor is the percentage a tax levy is able to increase based on assessment of existing property or new development.
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CALCULATION OF THE TAX LEVY

TAX LEVY IS DETERMINED ACCORDING TO THE FORMULA

From the 2011-2012 Approved Budget

Subtract

(\$73,975,620)

Non-tax Revenues

(State Aid and Other Revenues)

(\$17,638,530)

Result: 2011-2012 Tax Levy

(\$56,337,100)

CALCULATION OF ALLOWABLE TAX LEVY

ALLOWABLE TAX LEVY IS CALCULATED
ACCORDING TO THE FOLLOWING FORMULA

STEP 1:

2011-2012 <u>Tax Levy</u> <u>Amount</u>	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

ALLOWABLE TAX LEVY IS CALCULATED
ACCORDING TO THE FOLLOWING FORMULA

STEP 2:

<u>Tax Levy Limit for</u> 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

2012-2013 BUDGET INCREASE BASED ON ALLOWABLE TAX LEVY

STEP 3:

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

CALCULATION OF ALLOWABLE TAX LEVY FOR HARBORFIELDS CENTRAL SCHOOL DISTRICT

CALCULATION	BUDGET INFORMATION
2011-2012 APPROVED TAX LEVY	\$56,337,100
TAX BASE GROWTH FACTOR	1.0025
ADJUSTED 2011-2012 TAX LEVY (multiplied by growth factor)	\$56,477,942
2011-2012 CAPITAL TAX LEVY	\$1,524,320
ADJUSTED 2011-2012 TAX LEVY	\$54,953,622
ALLOWABLE TAX LEVY GROWTH FACTOR (Lesser of CPI or 2%)	\$56,052,694
2012-2013 EXCLUSIONS	\$1,899,943
2012-2013 ALLOWABLE TAX LEVY	<u>\$57,952,638</u>

CALCULATION OF THE 2012-2013 ALLOWABLE TAX LEVY BUDGET

ALLOWABLE TAX LEVY

\$57,952,638

NON-TAX REVENUES

(State Aid and Other Revenues)

\$16,749,955

RESULT:

2012-2013 ALLOWABLE TAX LEVY BUDGET

\$74,702,593

COMPARISON OF 2011-2012 & 2012-2013 ALLOWABLE TAX LEVY BUDGETS

HARBORFIELDS	2011-2012 BUDGET	2012-2013 ALLOWABLE TAX LEVY BUDGET	CHANGE
BUDGET	\$73,975,620	\$74,702,593	\$726,973
REVENUE	\$17,638,520	\$16,749,955	(\$888,565)
TAX LEVY	\$56,337,100	\$57,952,638	\$1,615,538
TAX RATE	4.91%	2.87%	<i>Not Applicable</i>

BUDGET SUMMARY OF REVENUES

Description	2011-2012 Budget	2012-2013 Allowable Tax Levy Budget	Percentage of Overall Budget
State Aid	\$12,987,484	\$12,723,919	17.56%
OTHER REVENUES:			
Fund Balance	\$ 3,325,000	Specific allocations to be determined	4.49%
Designated Reserve	\$ 750,000		1.01%
Miscellaneous	\$ 501,036		0.68%
Interest	\$ 75,000		0.10%
TOTAL OTHER REVENUES: \$17,638,520			
Non-Tax Levy Revenue	\$17,638,520	\$16,749,955	23.84%
Tax Levy	\$56,337,100	\$57,952,638	76.16%
TOTAL REVENUE	\$73,975,620	\$74,702,593	100.0%

COMPARISON OF 2012-2013 ROLLOVER & 2012-2013 ALLOWABLE TAX LEVY BUDGETS

HARBORFIELDS	2012-2013 ROLLOVER BUDGET	2012-2013 ALLOWABLE TAX LEVY BUDGET	CHANGE
BUDGET	\$76,255,937	\$74,702,593	(\$1,553,344)
REVENUE	\$16,749,955	\$16,749,955	No Change
TAX LEVY	\$59,505,982	\$57,952,638	(\$1,615,538)
TAX RATE	5.65%	2.87%	<i>Not Applicable</i>

DECISIONS CONTRIBUTING TO COST EFFICIENT BUDGETS

- Maintained an eight period schedule at Oldfield Middle School
 - 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
 - Reduced second teams at the middle school
 - Reduced supply and maintenance budgets
 - Eliminated after school buses
 - Reviewed contractual obligations
 - Maintained efficient administrative structure
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DECISIONS CONTRIBUTING TO COST EFFICIENT BUDGETS

AREA	2009-2010	2010-2011	2011-2012
District-wide Staff Reductions	19.5	16.7	11.7
ESTIMATED THREE YEAR TOTAL: 47.9			

2012-2013

BUDGET DEVELOPMENT

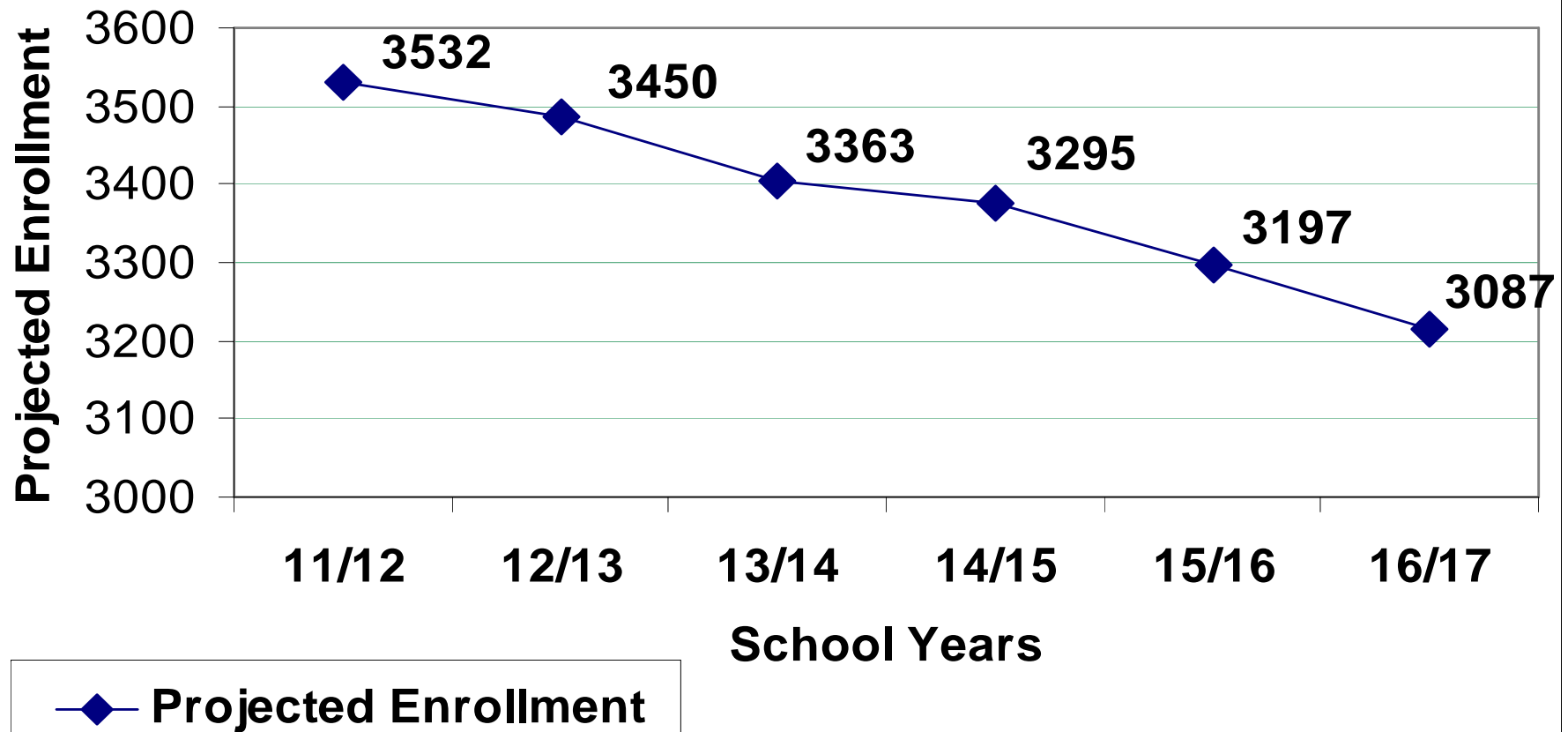
- Reviewed 2012-2013 projected enrollment
 - Developed staffing charts based on projected enrollment and current class size guidelines
 - Reviewed K–12 programs
 - Reviewed supply and contractual needs
 - Reviewed administrative structure
 - Reviewed prior budget decisions
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2012-2013 ENROLLMENT PROJECTIONS

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
TOTAL	3,532	3,450	-82

FIVE-YEAR ENROLLMENT PROJECTIONS

Total K-12 Projected Enrollment



2012-2013 BUDGET DEVELOPMENT

BASED ON THE INFORMATION
PRESENTED, AN INITIAL LIST OF
STAFF AND PROGRAM
ADJUSTMENTS WAS FORMULATED.

2012-2013 BUDGET DEVELOPMENT

ESTIMATED K-12 STAFF REDUCTION: 10.0

ESTIMATED COST REDUCTION: \$800,000

COMPARISON TO 2012-2013 ALLOWABLE TAX LEVY BUDGET

2012-2013 ROLLOVER BUDGET	2012-2013 ALLOWABLE TAX LEVY BUDGET	CHANGE
\$76,255,937	\$74,702,593	(\$1,553,344)
INITIAL REDUCTIONS ESTIMATED: \$800,000		
RESULT: \$1,553,344 - \$800,000 = <u>\$753,344</u>		

2012-2013

BUDGET CONSIDERATIONS

- Class Size Guidelines
 - 3–5 Enrichment Program
 - Modification to HHS program
 - Reduction in Music, Art, and Physical Education Programs
 - Reduction of Fourth Grade Music Program
 - Reduction in 7–12 Athletic Program
 - Reduction in co-curricular activities
 - Reduction in supplies
 - Reduction in administration
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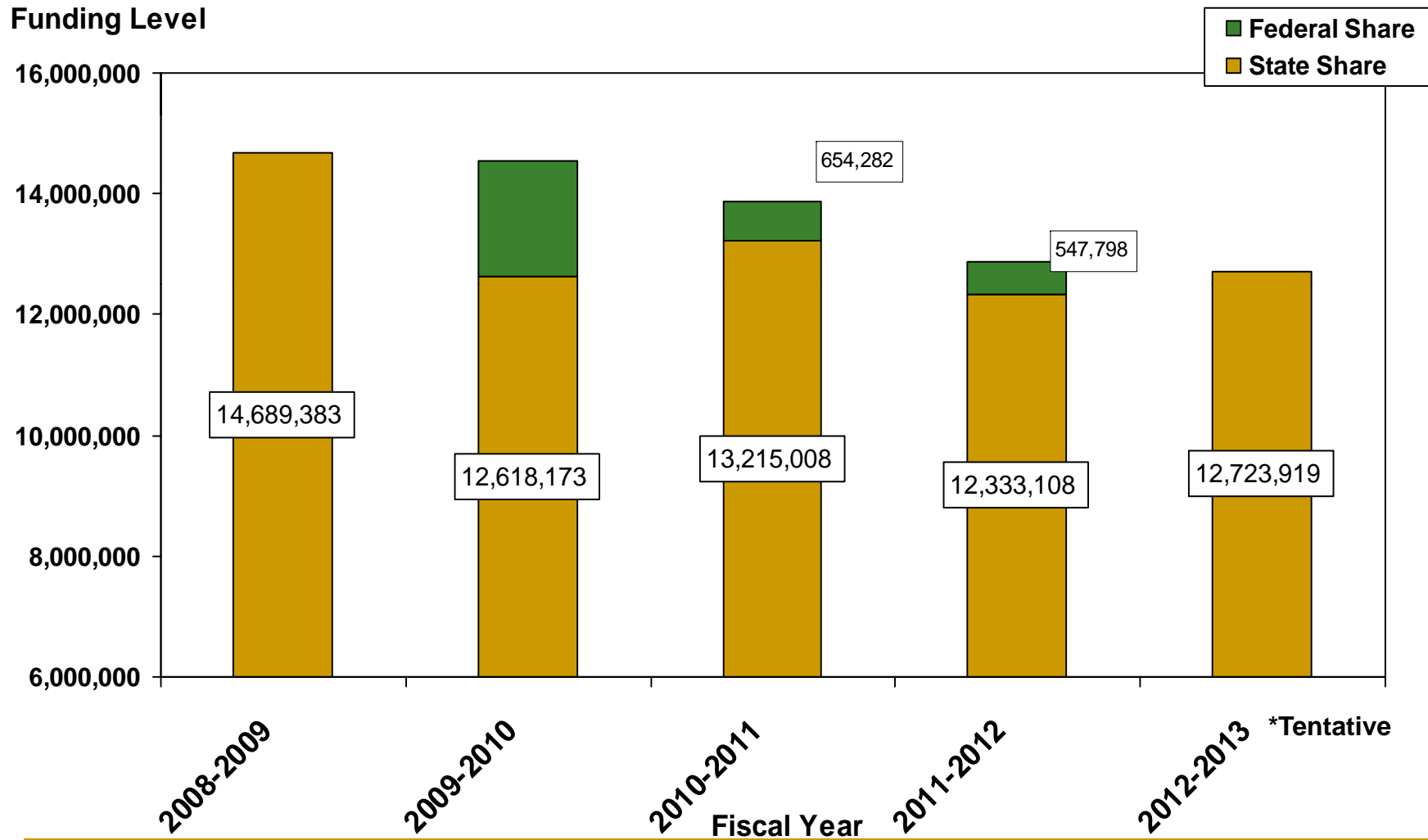
EXISTING CLASS SIZE GUIDELINES

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

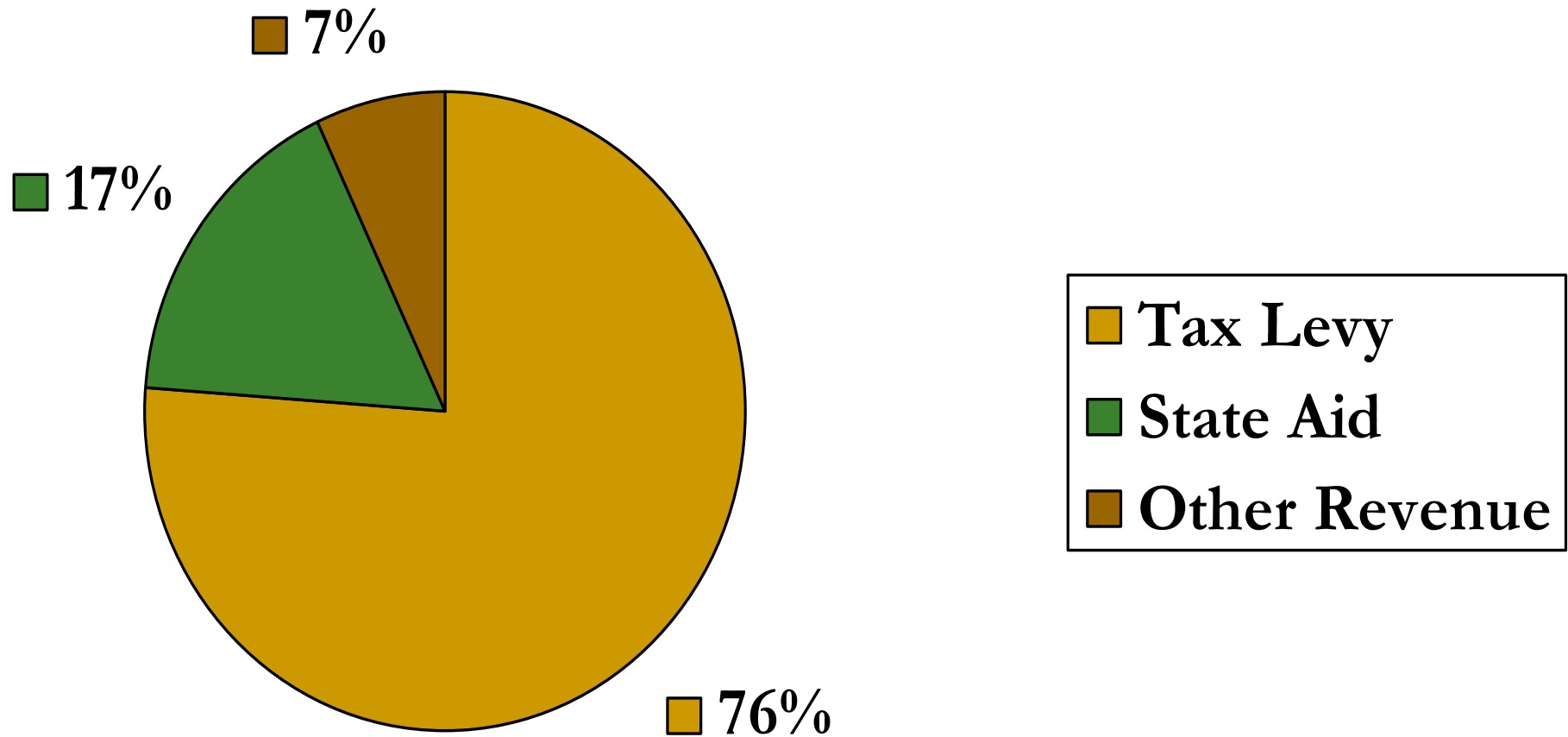
CHALLENGES FACING THE DISTRICT

- TAX CAP LEGISLATION
 - REDUCTION IN STATE AID
 - NO REDUCTION IN STATE AND FEDERAL MANDATES
 - COMPLIANCE WITH REFORM AGENDA
 - POOR ECONOMIC CONDITIONS
 - END OF FEDERAL AID (AARA and Jobs Funds)
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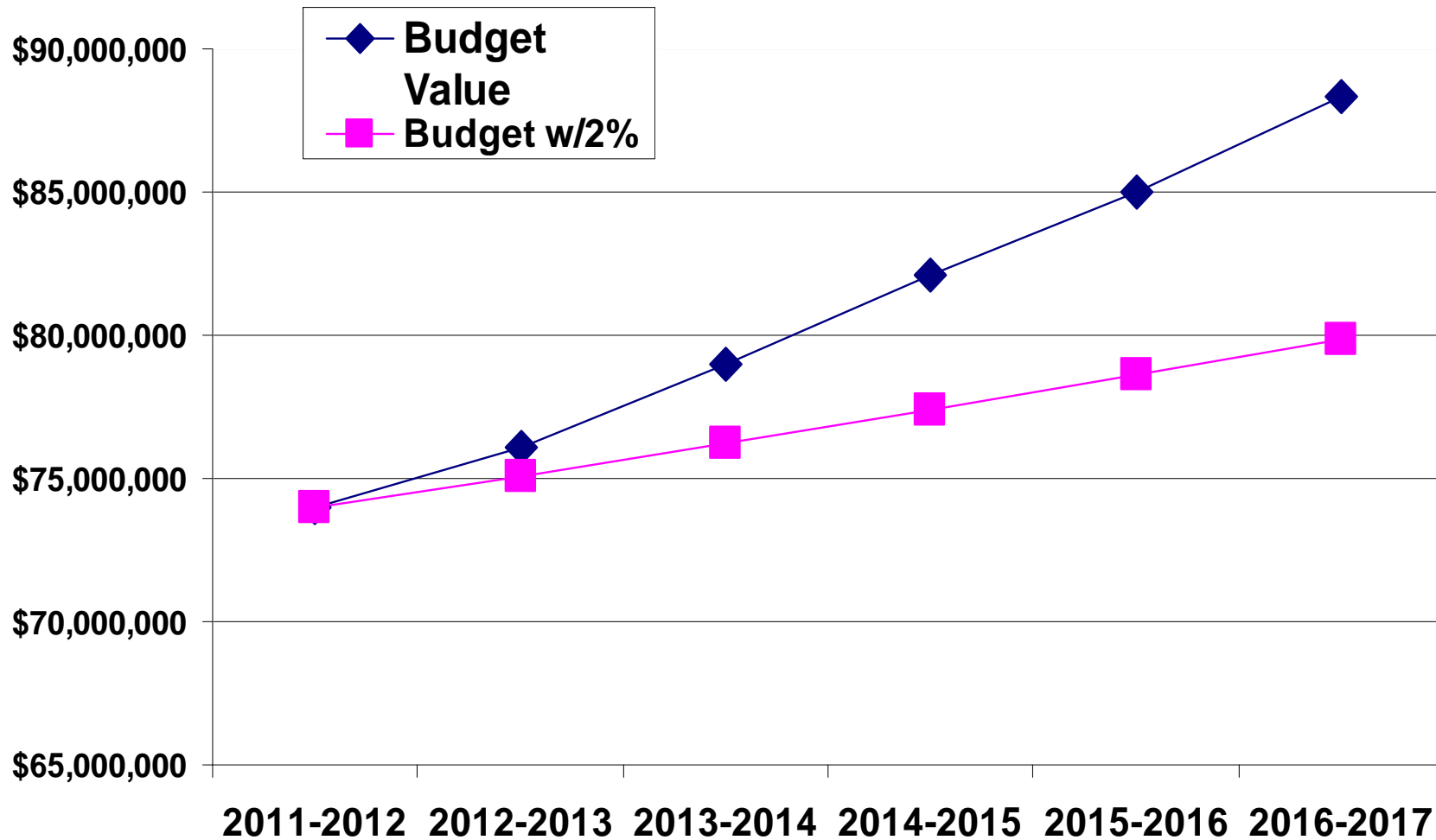
STATE AID AND FEDERAL STIMULUS AID



OVERVIEW OF HARBORFIELDS' REVENUES



COMPARISON OF TAX LEVY & ROLLOVER BUDGETS



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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LANGUAGE TO BE POSTED TO THE BUDGET BALLOT

Adoption of this budget requires a tax levy increase of.....which exceeds the statutory Tax Levy increase limit of....for this fiscal year and therefore exceeds the State Tax Cap and must be approved by 60% of the qualified voters present and voting.

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 and future years through 2015-2016.
- 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'. *At this point in time, the 'Allowable Tax Levy' is 2.87%.*
- 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.

BUDGET PRESENTATIONS

Oldfield Middle School

Budget Workshop:

Saturday, March 10, 2012, 9:00 a.m.

Budget Presentation:

Wednesday, March 21, 2012, 7:45 p.m.

Budget Presentation:

Wednesday, April 4, 2012, 7:45 p.m.

Budget Adoption:

Wednesday, April 18, 2012, 7:45 p.m.

BUDGET HEARING AND VOTE

BUDGET HEARING

WEDNESDAY, MAY 8, 2012

7:45 p.m.

BUDGET VOTE

TUESDAY, MAY 15, 2012

12:00p.m. to 10:00 p.m.

OLDFIELD MIDDLE SCHOOL
