
Update on 2012-2013

Budget Process

March 21, 2012



Harborfields Central School District

OBJECTIVES CONSIDERED IN DEVELOPING THE 2012-2013 BUDGET

- **Objective #1:**
 - Maintain Harborfields' Tradition of Excellence
 - **Objective #2:**
 - Maintain most K - 12 programs offered in 2011-2012, including Advanced Placement, art, music and 3 - 5 enrichment
 - **Objective #3:**
 - Maintain K - 12 academic support staff and programs
 - **Objective #4:**
 - Maintain co-curricular, athletic, and music programs
 - **Objective #5:**
 - Propose a budget which addresses overall needs of our school-community, yet is fiscally sound
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PER PUPIL EXPENDITURES

2009-2010 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$19,250	\$22,124	\$19,921

2012-2013 POSSIBLE BUDGET SCENARIOS

Scenario #1:

BUDGET PROPOSAL REFLECTS
A TAX LEVY OF 3.40%

Scenario #2:

BUDGET PROPOSAL REFLECTS A TAX LEVY
OF 2.86% WHICH REPRESENTS THE
ALLOWABLE TAX LEVY BUDGET ACCORDING
TO CHAPTER 97 OF TAX LAWS OF 2011

COMPARISON OF 2011-2012 TAX LEVY AND 2012-2013 ALLOWABLE TAX LEVY

BUDGET INFORMATION	
2011-2012 APPROVED BUDGET	\$73,975,620
2011-2012 APPROVED TAX LEVY	\$56,337,100
2012-2013 ALLOWABLE TAX LEVY	\$57,952,638
2012-2013 ALLOWABLE TAX LEVY BUDGET	\$74,739,089
ALLOWABLE TAX LEVY CAP	<u>2.86%</u>

EXPLORING BUDGET SCENARIO #1: **3.40% TAX LEVY BUDGET**

2012-2013 ROLLOVER BUDGET (5.56% Tax Levy)	2012-2013 BUDGET PROPOSAL (3.40% Tax Levy)	CHANGE
\$76,255,937	\$75,039,670	(\$1,216,267)

IMPACT OF A 3.40% TAX LEVY BUDGET PROPOSAL

SCHOOL/AREA	POSSIBLE REDUCTION
Washington Drive Primary School	3.0 Classroom Teachers
Thomas J. Lahey Elementary School	2.0 Classroom Teachers
Oldfield Middle School	1.8 Teachers (Sixth grade, English, Social Studies, Science and Math)
Harborfields High School	1.5 Teachers (English, Social Studies, Science, Math, and LOTE)
Music/Art	0.4 Teachers
Physical Education	0.4 Teachers
District	1.0 ESL Teacher
	1.0 Administrator
	Maintenance Reduction (\$150,000); Transportation (\$100,000); Overtime (\$20,000)
	Reduction in Supplies (\$50,000)
ESTIMATED REDUCTION	<u>\$1.2 million</u>

HIGHLIGHTS OF THE 3.40% TAX LEVY BUDGET PROPOSAL

- Maintains existing 2011-2012 class size guidelines
 - Maintains grades 9-12 Advanced Placement courses
 - Maintains existing grades 4-12 performing music groups
 - Maintains grades 7-12 athletic teams
 - Maintains Enrichment program at TJL
 - Maintains academic support program
 - Maintains co-curricular activities at OMS and HHS
 - Maintains K – 5 Summer Academy program
 - Maintains specific curriculum and technology initiatives
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OVERVIEW OF BUDGET SCENARIO #1:
3.40% TAX LEVY
BUDGET PROPOSAL

Proposed Budget:	\$75,039,670
Revenues:	\$16,788,990
Tax Levy:	\$58,250,680

The Tax Levy increase would be 3.40%.

EXPLORING BUDGET SCENARIO #2:
ALLOWABLE TAX LEVY
BUDGET OF 2.86%

2012-2013 ROLLOVER BUDGET (5.56% Tax Levy)	2012-2013 ALLOWABLE TAX LEVY BUDGET (2.86% Tax Levy)	CHANGE
\$76,255,937	\$74,739,089	(\$1,516,848)

IMPACT OF A 2.86% TAX LEVY BUDGET PROPOSAL

SCHOOL/AREA	POSSIBLE REDUCTION
Washington Drive Primary School	3.0 Classroom Teachers
Thomas J. Lahey Elementary School	2.0 Classroom Teachers Fourth Grade Music Program (1.0) 3–5 Enrichment Program (0.8)
Oldfield Middle School	1.8 Teachers (Sixth grade, English Social Studies, Science and Math) Reduction in co-curricular: \$20,000
Harborfields High School	1.5 Teachers (English, Social Studies, Science, Math, and LOTE) Reduction in co-curricular: \$10,000
Music/Art	0.4 Teachers
Physical Education	0.4 Teachers
District	1.0 ESL Teacher
	1.0 Administrator
	Maintenance Reduction (\$170,000); Transportation (\$100,000); Overtime (\$20,000); Custodian (0.5); Clerical (0.5); Teaching Assistant (1.0); Reduction in Supplies (\$60,000)
<u>ESTIMATED REDUCTION</u>	<u>\$1.5 million</u>

HIGHLIGHTS OF THE 2.86% TAX LEVY BUDGET PROPOSAL

- Maintains existing 2011-2012 class size guidelines
 - Maintains grades 9-12 Advanced Placement courses
 - Maintains grades 7-12 athletic teams
 - Maintains grades 5 – 12 performing music groups
 - Maintains K – 5 Summer Academy program
 - Maintains academic support programs
 - Eliminates Enrichment program at TJL
 - Eliminates Fourth Grade Music program
 - Reduces co-curricular activities at OMS and HHS
 - Further reduces maintenance and supplies
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OVERVIEW OF 2.86% ALLOWABLE TAX LEVY BUDGET

Proposed Budget:	\$74,739,089
Revenues:	\$16,788,990
Tax Levy:	\$57,950,099

The Tax Levy increase would be 2.86%.

ESTIMATED TAXES FOR A 3.40% TAX LEVY BUDGET

ASSESSED VALUATION	INCREASED COST PER MONTH	INCREASED ANNUAL COST IN COMPARISON TO 2011-2012
\$2,000	\$12.46	\$149.52
\$3,000	\$18.69	\$224.28
\$4,000	\$24.92	\$299.04

ESTIMATED TAXES FOR A 2.86% TAX LEVY BUDGET

ASSESSED VALUATION	INCREASED COST PER MONTH	INCREASED ANNUAL COST IN COMPARISON TO 2011-2012
\$2,000	\$10.51	\$126.12
\$3,000	\$15.76	\$189.12
\$4,000	\$21.01	\$252.12

IN SUMMARY....

- The following two 2012-2013 Possible Budget Scenarios were presented:
 - A 3.4% Tax levy Budget that reflects a tax rate of 3.43%.
 - The estimated tax rate increase per \$4,000 assessed home would be \$24.92 per month and reflects an annual increase of \$299.04.
 - A 2.86% Tax Levy Budget that reflects a tax rate of 2.89%, which is the Allowable Tax levy Budget.
 - The estimated tax rate increase per \$4,000 assessed home would be \$21.01 per month and reflects an annual increase of \$252.12.
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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, which levies a tax no greater than the prior year, reflecting a 0% increase in the Tax Levy
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LANGUAGE TO BE POSTED TO THE BUDGET BALLOT

If the Proposed Tax Levy Cap Exceeds the Allowable Tax Levy then the following example denotes the language to be included on the ballot:

Adoption of this budget requires a tax levy increase of 3.40% which exceeds the statutory Tax Levy increase limit of 2.86% for this fiscal year and therefore exceeds the State Tax Cap and must be approved by 60% of the qualified voters present and voting.

BUDGET PRESENTATIONS

Oldfield Middle School

Update on 2012-2013 Budget Process:

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

Budget Adoption:

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

BUDGET HEARING:

Wednesday, May 8, 2012, 7:45 p.m.

BUDGET VOTE

Tuesday, May 15, 2012
12:00 p.m. to 10:00 p.m.

OLDFIELD MIDDLE SCHOOL
