

Homer Central School 2013-14 Budget Discussion



February 5th, 2013

BUDGET WORK SESSION

Budget Guidelines



Develop financially conservative budget proposals that include:

- ✦ Options for reducing costs and maximizing efficiencies across the budget while minimizing program impact.
- ✦ That anticipates flat State and Federal Aid
- ✦ While minimizing the impact of those reductions to Homer CSD taxpayers.
- Seek broad-based stakeholder input for ways to maximize efficiencies.
- Develop the tax levy in compliance with the tax levy limit and process as defined by Chapter 97 of the Laws of 2011 of NYS.
- Consider strategic planning initiatives when making budget decisions.

Overview



- Transparency
- Refine budget coding example (district-wide postage)
- Tonight's overview focuses on expenses and does not include salaries.
- The total tonight is \$1,868,398 or 4.8% of the current year budget for 12-13.
- Includes Building Budgets, Curriculum, Physical Education, Music, Special Education and Athletics.
- Some overall allocations are reduced due to variances between actual enrollments and projected enrollments.

Overview Continued....



- 2013-14 building allocations are based upon expenses and enrollment projections.
- Overall district enrollment is projected to increase from this year to next per University of Rochester 2011 study projection:
(from 2075 this year to 2102 next year).

Overview Continued....



- Music and PE programs each allocated \$22,000.
- Work Session March 19th will cover Operations/
Maintenance, Transportation.
- BOCES budget will be discussed at later date with
final request due mid April.

Homer Senior High School Projected Enrollment* 2013-14

*based on U of R Cohort Survival projections



- **GRADE NINE – 197**
- **GRADE TEN – 173**
- **GRADE ELEVEN- 156**
- **GRADE TWELVE- 157**
- **Ungraded SIS - 3**

- **TOTAL PROJECTED ENROLLMENT- 683 (+3)**
- **PROJECTED NUMBER OF SPEC ED STUDENTS-119**
- **CURRENT ENROLLMENT-680**

Budget Highlights



Highlights: A2110.404 – \$920 increase in conference as staff attend regional and state events to understand and bring back information on common core implementation.

- A2110.450- \$1855 decrease as we attempt to order only those essential items to maintain programming for students.
- A2110.451- \$ 695 decrease. This better reflects recent usage.

Executive Summary



- Slight increase in the proposed building budget
 - 2012-2013 budget- \$ 129,328
 - 2013-2014 budget- \$ 132,289 (+\$ 2,961)
- Slight increase in student enrollment (+3)
- Continue implementing reforms
 - Regents Reform Agenda – Shifts in ELA and Math
 - Requirements of the Quality Improvement Plan and efforts to find and complete previous non-completers
 - Maintaining programs

Homer Junior High School Projected Enrollment 2013-2014



▪SEVENTH GRADE- 189

▪EIGHTH GRADE- 173

- TOTAL PROJECTED ENROLLMENT- 362 (+23)
- PROJECTED NUMBER OF SPEC ED. STUDENTS-56
- CURRENT ENROLLMENT- 339

Budget Highlights



Supplies Account (2110.450.) Allocated budget amount per teacher was reduced by \$125 each which gave us an approximate savings of \$3750.

Library Aided (2610.460) & Textbook Aided (2110.480)
Additional funds are earmarked for future titles to aid teachers with the new Common Core Standards.

Postage (2110.403)

Additional savings (\$4,000) for the building were used to help balance the budget – as postage is now District expense.

Executive Summary



- Slight increase in the proposed budget allocation:
 - 2012-2013 budget - \$ 70,649
 - 2013-2014 budget - \$ 71,284 (+\$635)

The above budget dollars allocated to the building and expensed by staff is a thrifty budget. We took last year to build the budget and this year to focus on continuing the highest level of education for our students along with complying with all of the NYS Common Core Standards.

Intermediate School

Projected Enrollment 2013-2014



- **THIRD GRADE- 141**
- **FOURTH GRADE- 158**
- **FIFTH GRADE- 130**
- **SIXTH GRADE- 138**

- **TOTAL PROJECTED ENROLLMENT- 567 (+18)**
- **PROJECTED NUMBER OF SPEC ED. STUDENTS-81**
- **CURRENT ENROLLMENT- 549**

Budget Highlights



- Supplies-Grades 3-6 Budget Code (2110.450.)
- Staff received a lower allocation (approx. \$125) each. All staff stayed within the allocated budget dollars.
- With postage now being budgeted in a district-wide code, we saw a \$4,000 savings.
- Paper supplies (case amounts) have been decreased, the number of copies will be evaluated throughout 2013-14.

Executive Summary



- Decrease in the proposed budget
 - 2012-2013 budget - \$ 75,485
 - 2013-2014 budget - \$ 74,927 (- \$558)
 - Funds have been set aside for staff workshops. (2110.404)
 - Funds have been set aside waiting Common Core guidelines from NYS. (2110.480)

Elementary School Projected Enrollment 2013-14



▪ **KINDERGARTEN-129**

▪ **FIRST-115**

▪ **SECOND-141**

▪ **TOTAL PROJECTED ENROLLMENT- 385 (+2)**

▪ **PROJECTED SPECIAL EDUCATION STUDENTS- 22**

▪ **PROJECTED NUMBER OF TITLE I STUDENTS-83**

▪ **CURRENT ENROLLMENT- 383**

Budget Highlights



- **Principal Account (2110.450.10)**
 - Amount based on continuation of Central Supply Closet for building.
 - Money also encumbered RTI/CCLS Programming in 2013-14.

- **Textbooks(2110.480.11)**
 - State Aid allotment distributed evenly across all areas for purchase of Math, Reading, and RTI materials.

Executive Summary



- Decrease in the proposed budget
 - 2012-2013 budget- \$ 61,383
 - 2013-2014 budget -\$60,906 (-\$477)
- Slight increase in student enrollment (+2) for 2013-14.
- Emphasis on RTI implementation, and Common Core Standards for 2014.
- Continuation of Building General Supply Closet to streamline purchasing and encourage resource sharing enabled classroom budgets to remain constant with significant budget decrease.

Hartnett Elementary School Projected Enrollment 2013-2014



▪ **KINDERGARTEN - 10**

▪ **FIRST - 11**

▪ **SECOND - 13**

▪ **THIRD - 17**

▪ **FOURTH - 18**

▪ **FIFTH - 14**

▪ **SIXTH - 16**

▪ **TOTAL PROJECTED ENROLLMENT - 99 (-12)**

▪ **PROJECTED NUMBER OF SPEC EDUCATION STUDENTS - 14**

▪ **PROJECTED NUMBER OF TITLE I STUDENTS - 52**

▪ **CURRENT ENROLLMENT - 111**

Executive Summary



- Decrease in the proposed budget.
 - 2012-2013 budget-\$16,291
 - 2013-2014 budget-\$15,958 (-\$333)
- Possible decrease in student enrollment: -12

Special Education



<u>School</u>	<u>IEP</u>
▪ Hartnett	14
▪ Elementary	22
▪ Intermediate	81
▪ Junior High	56
▪ High School	119

Special Education



<u>School</u>	<u>IEP</u>
• Alternative HS	2
• Alternative JH	1
• McEvoy Center	21
• Solvay Deaf Program	1
• Residential Placement	2

Executive Summary



- **Budget Summary**
 - 2012-2013 budget \$1,359,465
 - 2013-2014 budget \$1,309,465 (-\$ 50,000 BOCES)
- **Major Initiatives and Focus**
 - Maximizing Aid on High cost students
 - Planning IEP's based on coming school year cycle
 - Evaluating future LRE placements for BOCES students

Office of Instruction and Evaluation 2013-2014 Proposed Budget



- **INSTRUCTIONAL SUPPORT FOR:**
 - **184 FACULTY**
 - **72 STAFF**
- **ALL CONTENT AREAS K-12**

Budget Highlight



- Professional/Curriculum Development
 - Decrease from 12-13 level due to IOWA test Form C purchased through BOCES
 - 2012-2013 \$ 32,825
 - 2013-2014 \$14,689 (-\$18,136)
 - Driving forces: APPR & Common Core
 - ✦ **Testing Materials – Iowa etc...**
 - ✦ Summer Curriculum
 - ✦ Professional Development
 - ✦ Best instructional practices

Executive Summary



- Challenges remain:
 - State and Federal mandates
 - ✦ APPR (Teacher Evaluation System)
 - ✦ Common Core Learning Standards
 - ✦ Additional Assessments (Iowa tests etc...)

Homer Central Schools Interscholastic Athletics



- **26 VARSITY TEAMS**
 - **14 JUNIOR VARSITY TEAMS**
 - **19 JUNIOR HIGH TEAMS**
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- **APPROXIMATELY 1,075 TEAM PARTICIPANTS**
 - **7-12 GRADE**

Budget Highlights



- **Coaching Salaries (2855-141-40)**
 - Pending negotiations, not-included in numbers.
- **Contractual Expenses (2855-400 thru 408)**
 - Officials' Fees, Dues, Rentals, Travel, Reconditioning, Repairs
 - Slight Increase of \$300 total in fees and dues.
- **Materials & Supplies (2855-450-40)**
 - Sports team supplies, First-Aid supplies, Awards
 - No change in budget amount - \$40,000
- **Supervision (2855-141-40)**
 - No change in budget amount - \$12,500

Executive Summary



- Slight increase in the budget
 - 2012-2013 budget - \$ 144,580
 - 2013-2014 budget - \$144,880 (+\$300)
- The supplies and equipment lines have been held steady for the fourth straight year.
- The coaching staff has been very conservative with their team equipment and supply requests.
- NY State, Section III and our league have been working to reduce district costs for several years.

Budget Work Session Summary



- **BUILDING ALLOCATIONS BASED ON RECENT YEARS EXPENSE VERSUS PER PUPIL AMOUNTS RESULTED IN LOWER BUDGET ALLOCATIONS**
- **MUSIC AND PHYS ED ALLOCATED \$22,000 EACH DISTRICT-WIDE**
- **CENTRALIZING OF PRINTER CARTRIDGES AND PROJECTOR BULBS CONTINUES TO SAVE TO DISTRICT MONEY**
- **PRE-BUYING SOME SUPPLIES WHEN POSSIBLE**

Homer Central School

2013-2014 Budget Work Session



REVENUE- Governor's proposal (projected)

	2012-13	2013-14	
State Aid	\$18,995,165	\$19,411,958	2.18%
Tax Levy	\$15,240,767	\$15,815,342	3.7%
Misc. Rev.	\$ 416,000	\$ 410,000	
	<u>\$34,651,932</u>	<u>\$35,637,300</u>	

Homer Central School

2013-2014 Budget Work Session

Homer CSD Budget Projection 2-year Overview

	Current Status	
	Budget Year 2012-13	Budget Year 2013-14
Projected Expenditures Trend	37,450,000	39,200,000
Homer Central School Budget 2-Year	18,995,165	19,411,958
	15,240,767	15,815,342
Miscellaneous Revenue	416,000	410,000
Total Non-Recurring Revenue	34,651,932	35,637,300
Estimated Revenue/Expense GAP	-2,798,068	-3,562,700
General Fund Reserves	365,280	325,000
V-Fund Mandatory Reserve for Debt Service	2,000,000	2,000,000
Total	2,365,000	2,325,000
	432,788	1,237,700
Fund Balance		500,000
Estimated Excess Expense	432,788	737,700

Homer Central School 2013-2014 Budget Work Session



- Questions?