



**HOMER**  
CENTRAL SCHOOL DISTRICT

2023-24  
Budget Hearing

January 24, 2023

## Approach to Planning, Budgeting and Information Sharing

We will use the Budget Calendar as a guide to gather and disseminate facts about the budget for the 2023-24 school year. Out of respect for the students, staff and the school community, we will not forecast estimated budget figures that may lead to unnecessary stress.

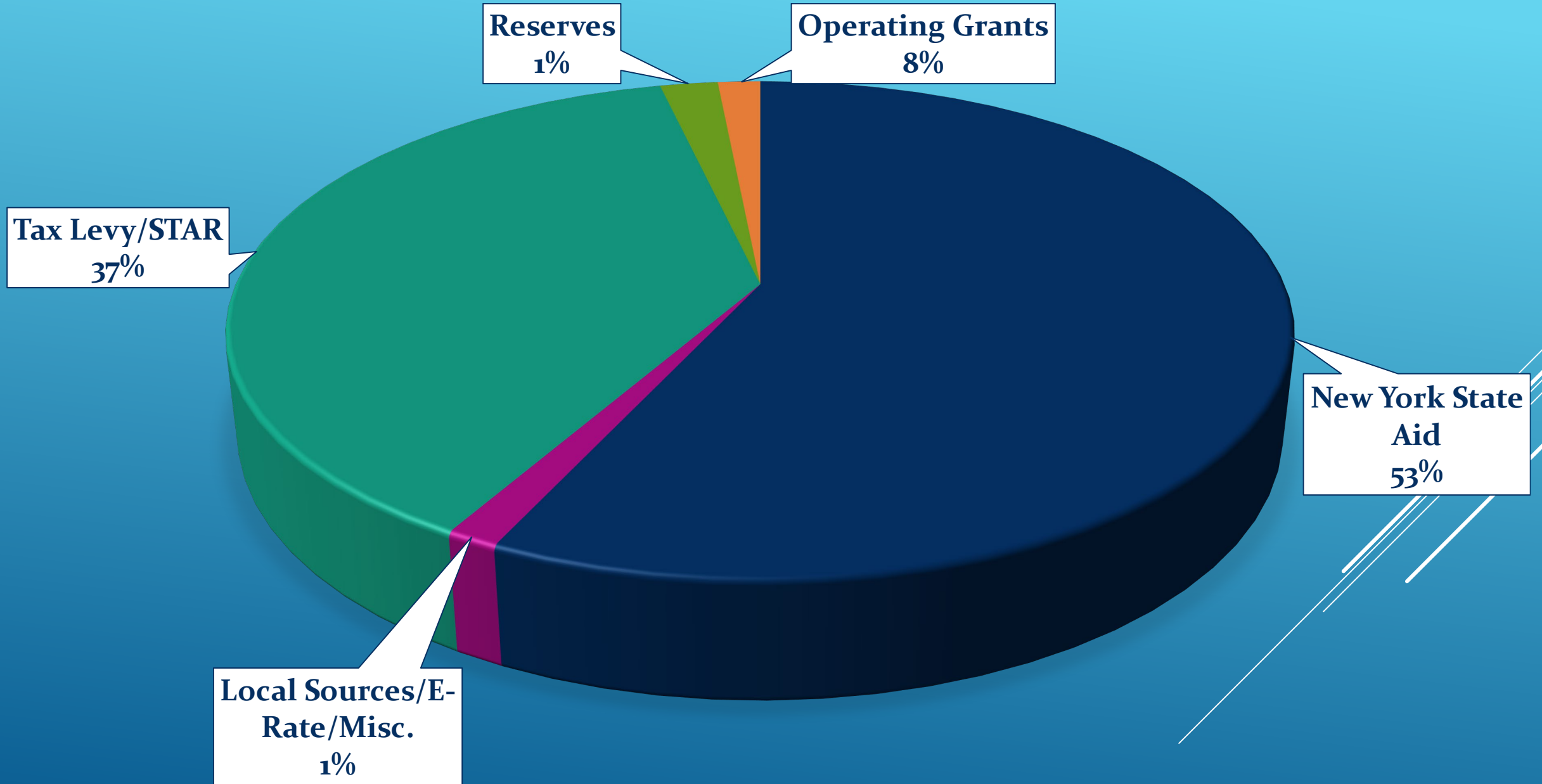
We will work with the Budget and Finance Committee to create transparent budget models that reflect factual information that has been shared with the district through the NYS Division of Budget, the Governor and the NYS Legislature.

# Distribution of Budget Dollars for 2022-23 Budget





# Revenue Sources for the 2022-23 Budget



# 2023-24 Budget Guidelines

Develop financially responsible budget proposals that:

- Continue to develop and execute options to maximize program impact.
- Execute on our Strategic Planning Initiatives when making annual budget decisions.
- Adopt the voice of the community as the budget is developed, continually seeking input to deliver a great education for our children.
- Develop the tax levy in compliance with the tax levy limit and tax levy process.
- Continue to proactively minimize the impact of withheld aid to Homer CSD taxpayers and maximize the use of Federal Stimulus money.

# Key Considerations In the Development of the 2023-24 Budget

## COVID-19 Federal Stimulus Aid

The District has developed a plan to maximize the use of COVID-19 Federal Stimulus funds to implement actionable strategies to meet the urgent needs of students and educators as the Homer Central School District works to safely sustain in-person instruction, address the educational inequities that have been exacerbated by the COVID-19 pandemic, and address students' social, emotional, mental health, and academic needs. The district will be able to utilize these funds through the Fall of 2024.

Actual Federal Stimulus Spending 2021-22

\$1,441,353

Planned Federal Stimulus Spending 2022-23

\$1,717,954



# Key Considerations In the Development of the 2023-24 Budget

## COVID-19 Federal Stimulus Aid

### **Staffing**

ENL Teacher K-6

Social Workers-Elementary and Intermediate

Family Support Liaisons-All Schools

Staff for Summer Reading and Summer Enrichment Program

Pre-K Special Education Teacher, OT, Speech Language, Psychologist

### **Capital Improvements**

HVAC System in HTEC

District-Wide Capital Improvements HVAC

### **Supplies and Materials**

BIMAS II Social Emotional Screener

Supplies and materials to clean and sanitize the facilities and buildings to prevent the spread of infection.

Technology Purchases-Interactive Boards

Purchase of Chromebooks/Software to support remote and in-person learning to be purchased 2021-2024.

Remote wireless hotspots for rural learners.

### **Purchased Services**

Collaboration with Cornell University to continue our training and implementation of the Therapeutic Crisis Intervention for Schools system (TCIS).

Purchase Software licenses for evidence based interventions.

Purchase Social Emotional Programs.

Contracted use of JM McDonald Center.

Park/Admission Fees for outdoor programming.

# Key Considerations In the Development of the 2023-24 Budget

## NYS Budget Impact-Foundation Aid Restoration

New York State has reached an agreement to settle and discontinue the *New Yorkers for Students' Educational Rights v. New York State* case, following through on the State's commitment to fully fund the current Foundation Aid formula to New York's school districts over three years and ending the State's prior opposition to providing this much-needed funding to our students.

The new settlement requires New York State to phase-in full funding of Foundation Aid by the FY 2024 budget. In the FY 2022 Enacted State Budget approved in April, the Executive and Legislature agreed to fully fund Foundation Aid by the FY 2024 budget and enshrined this commitment into law.

A breakdown of currently anticipated Foundation Aid funding is available below:

FY 2023: Approximately \$21.3 billion, covering 50% of the anticipated shortfall.  
Homer's increase was \$538,400.

FY 2024: Approximately \$23.2 billion, eliminating the anticipated shortfall, and funding the full of Foundation Aid for all school districts. The district will update projections as they become available from the Governor and the Legislature.



# Key Considerations In the Development of the 2023-24 Budget

## Tax Cap (Levy Limit) Implications

The Allowable Levy Growth Factor for 2023 is at the 2.00% limit.

What does this mean for Homer?

Current Actual Tax Levy 2022-23	\$17,027,266	
Tax Levy Limit for 2022-23	\$17,679,744	3.83% increase
Estimated Tax Levy Limit for 2023-24	\$17,760,578	4.03% (\$733,312) increase from 2022-23 Actual

# Key Considerations In the Development of the 2023-24 Budget

## Contractual Costs

### Salary

The district has been negotiating with Homer Administrators this year. We will soon begin negotiations with the Homer Teachers' Association. We will also have to take into consideration existing Terms and Conditions & Contracts.

### Benefits

Health and Dental Insurances have continued to rise between 6%-8% each year.

## Staffing and Retirements

District staff will have to be reviewed based on need to carry out programming. Retirements have played a significant part over the past 5 years in allowing the district to continue to meet and expand programming needs of students.

## Transition from utilization of Federal Stimulus Funding

Questions ?

