

HONEOYE FALLS-LIMA

Central School District

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HFL BUDGET GOALS, ASSUMPTIONS AND GUIDELINES

Goals

1. Proposed appropriations shall be aligned with District Goals and will be both educationally and fiscally sound.
2. Achievement-Each HF-L school will provide a safe, engaging learning environment promoting progress toward achievement and excellence, as well as the development of the whole child.
3. Partnerships-The District will support collaborative partnerships that foster learning, communication, understanding and a positive culture in our schools and in our community.
4. HF-L's operations and budget will be structured to maintain safe and efficient facilities and to provide adequate resources that support academic goals and reflect the financial values of the community as represented by the Program Budget Advisory Council.
5. All proposed expenditures will comply with federal, state, and local laws and regulations. Additionally, all proposed appropriations shall conform to the policies of the Board of Education and to all applicable contracts.
6. HF-L schools will continue a commitment to prudent long range financial planning, balancing the needs of all students, maintaining programs and facilities, and minimizing the impact on taxpayers.
7. HF-L schools will continue to review the K-12 instructional program and continue the necessary curriculum alignment to next generation state curriculum and assessments.
8. Goals and supporting budget plans will target at least one year plus 1% growth in learning for all students
9. All students shall receive a guaranteed and viable curriculum.

Assumptions

1. Teachers will continue to require professional development regarding the development and implementation of guaranteed and viable curricula, balanced and coherent systems of assessment, tiered systems of interventions, as well as research/evidence-based instructional strategies. Additionally, resources will continue to be required for the refinement of said guaranteed and viable curriculum, in the effort to continue to incorporate the learning standards in all areas K-12.
 2. The NYS legislature has adopted a tax levy "trigger" requiring school districts to approve budgets exceeding a calculated trigger percentage by a 60% supermajority. This is commonly misunderstood as the 2% tax cap. Overrides, while possible, are difficult. The "tax cap" legislation is expected to continue unchanged and to be renewed in 2019-2020.
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3. The economy appears to be improving. The CPI increased by nearly 4.1% in the last quarter and is on track to exceed 2% for the calendar year. The “allowable growth factor” for the levy increase for HFL schools will likely exceed 3%.
4. The District has used “Smart Schools Bond Act” funds in the past and will likely be used again in this budget cycle. Projects are submitted to a state review board and must be within the allowable framework. Use of SSBA funds will be targeted. Technology funded through these dollars will be linked to long-term sustainability. Instructional effectiveness will be central to prioritizing the use of these funds.
5. Enrollment declines of recent years are projected to level off. Enrollment projections will be created prior to adoption and shared with all facilities K-12. We do expect continued decline in secondary school enrollment based on our current class sizes in grades K-7 versus those in grades 8-12.
6. New York State legislative allocations have been less than favorable for HF-L schools for the past two years. A 1.2% increase in general state aid has continued to shift the burden to local property taxes and creative use of BOCES and other aid. The District assumes that BOCES aid will not be capped.
7. Significant changes in school funding formulas for 2019-20 seem unlikely.
8. For budget purposes, state aid will be conservatively estimated based on the Governor’s proposal and other relevant information as it becomes available.
9. No significant mandate relief has been mandated.
10. Transportation services will be provided within the framework of current district policy and practice. The current bus replacement schedule will be maintained.
11. Capital Project: In May of 2016 the voters approved a large capital project for renovations and improvements on all district buildings. It is anticipated that these projects will be underway and that the district will continue to build local costs into the tax levy calculation.
12. Technology infrastructure and accessibility will continue to improve learning outcomes while making more efficient use of time, money, and staff. Costs for technology are recurring and permanent. The District will continue to explore new technologies that are cost efficient and maximize utilization of cloud based resources.
13. Appropriations for Technology will maximize the use of available State and BOCES aid and will include increased dependence K-12 on the integration of technology within every department. Tools related to increasing both the efficiency and quality of student assessment, as well as improving the efficiency of data retrieval and organization, will be a priority.

Guidelines

1. Class size. Classroom staffing levels will be monitored and will be part of our discussions during the budget process. The district will honor all contractual language regarding class size. Secondary classes with less than 15 students enrolled will not likely run. Consideration for completion of sequence and alternate year opportunities shall be explored.
2. Textbooks and Library Resources - Appropriations for Textbooks and Library Resources will maximize the use of available state aid.
3. Operations and Maintenance – All funding will be directed toward programs of preventive and day-to-day maintenance of the capital facility. Any possible facilities improvements shall be prioritized based on their contribution to an environment that is safe, clean and supportive to learning.

4. Transportation - The pupil transportation department will seek all operational efficiencies while providing satisfactory levels of service.
5. Compensation and Fringe Benefits - All contractual bargaining agreements will be implemented.
6. Extraordinary requests - Any request exceeding budget guidelines must be accompanied by a detailed rationale which aligns the request to a district goal or priority. In addition, such requests must be prioritized relative to other existing programs.
7. Long Range Planning and Use of Reserves - The current school financial environment, characterized by reduced state aid, property tax limitations, and increasing costs, will continue in future budget years. These challenges make multi-year budget planning crucial to effective management of the district. Accordingly, the District will continue to utilize and refine its 5 year planning process to inform decision making. This process will include:
 1. Projections of future revenues and expenditures
 2. Estimates of the impact of the "tax cap"
 3. A plan for use of fund balance and reserves. The plan for the use of fund balance and reserves will include all available funds and is intended to ensure compliance with both law and applicable guidance by the Comptroller.

Approved by BOE 10/9/18