



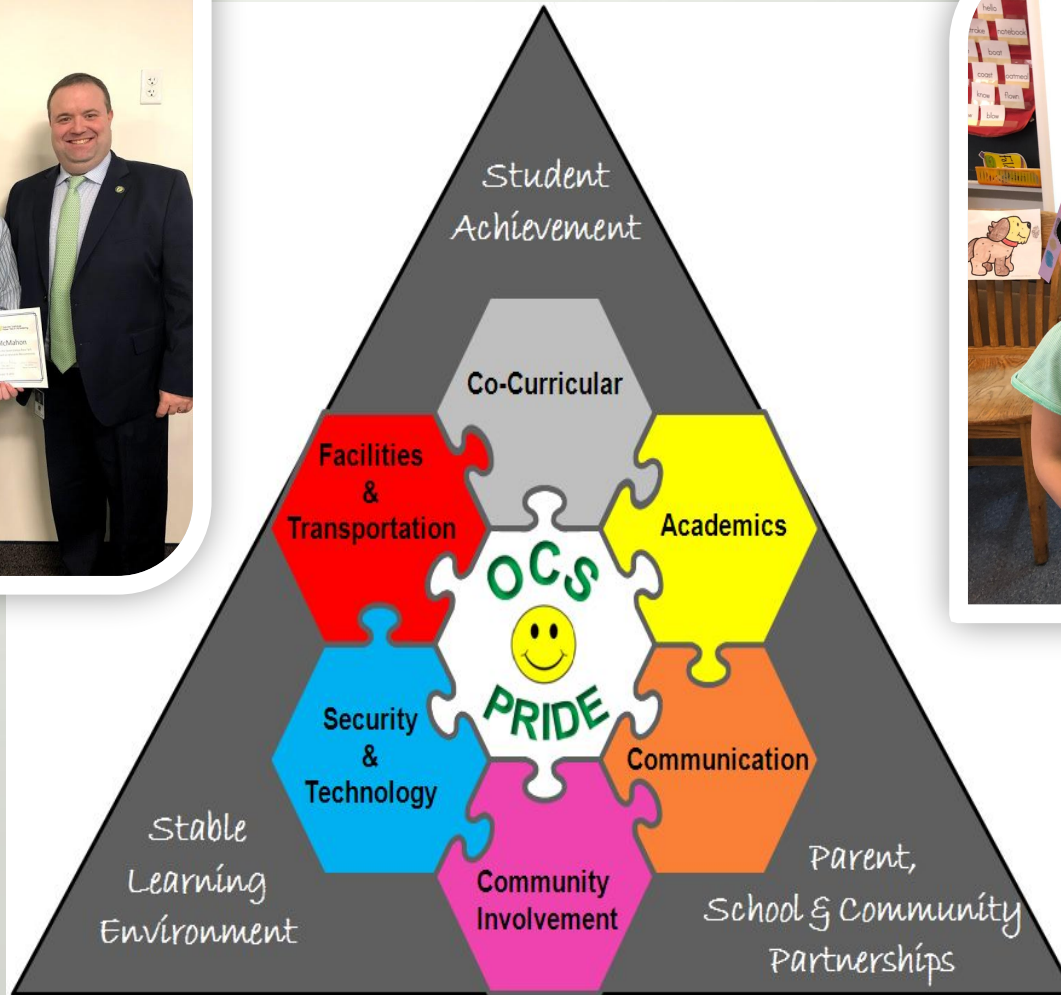
ONONDAGA CENTRAL SCHOOLS  
*Tiger Pride*



**Onondaga Central School District**

**2019-2020 Budget Update  
April 9, 2019**

# Strategic Goals



# Highlights of the FY 2020 Enacted Budget

- State Operating Funds spending is \$102.1 billion for the ninth consecutive year, holding growth to 2% (State Operating Funds exclude Federal funds and capital)
- All Funds spending \$175.5 billion for FY 2020
- Makes permanent the 2% property tax cap, building upon the approximate \$25 billion in taxpayer savings since it was implemented in 2012
- Reforms and funds the MTA with an estimated \$15 billion to be raised through Central Business District tolling
- Increases school aid by over \$1 billion, bringing total school aid to a record \$27.9 billion
- Delivers sweeping criminal justice reforms by eliminating cash bail for misdemeanors and non-violent offenses, ensuring the right to a speedy trial, and transforming the discovery process
- Builds upon the Governor's unprecedented commitment to invest \$150 billion in infrastructure projects over the next five years, generating 675,000 jobs
- Codifies provisions of the Affordable Care Act
- Bans single-use plastic bags
- Launches food waste recycling program
- Extends Janus protections to all local governments and guarantees the right to organize and collectively bargain
- Builds upon voting reform passed within the first 10 weeks of the legislative session
- Invests an additional \$500 million in clean water infrastructure, increasing the State's historic investment to \$3 billion

# *Ensuring A Quality Education for All*

- **Increases Education Funding and Equity:** An increase of over \$1 billion in school aid will bring total school aid to a record \$27.9 billion, with over 70% of the increased funding going to poorer districts. In addition, new reporting requirements will address imbalances in the distribution of resources by prioritizing funding at the individual school level in order to advance a more transparent, equitable education system.
- **Increases Funding for Higher Education:** The Enacted Budget provides a \$208 million increase in funding for higher education in New York, bringing total support to nearly \$7.7 billion — an increase of \$1.7 billion or 28% since FY 2012. This investment includes \$1.2 billion for strategic programs to make college more affordable and encourage the best and brightest students to build their future in New York.
- **Makes the Jose R. Peralta DREAM Act a Reality:** First passed by the Legislature earlier this year, the Enacted Budget implements and fully funds the Jose R. Peralta DREAM Act for \$27 million.
- **Expands Eligibility for the Excelsior Scholarship Free Tuition Program:** As the state's successful free tuition program enters its third year, students whose families make up to \$125,000 annually will now be eligible to apply for the program, allowing more than 55 percent of full-time, in-state SUNY and CUNY students—or more than 210,000 New York residents—to attend college tuition-free when combined with TAP assistance.
- **Expands Universal Pre-Kindergarten:** The Budget includes an additional \$15 million investment in prekindergarten to expand high-quality half-day and full-day prekindergarten instruction for 3,000 three- and four-year-old children in high-need school districts, serving a total of more than 123,000 students.



# *Ensuring A Quality Education for All*

- **Expands Empire State After School Program:** In order to ensure that every child who needs a safe place to go after school is provided one, the Enacted Budget includes an additional \$10 million to create 6,250 new after school slots in high-need communities across the state. This additional funding will prioritize areas with high levels of gang involvement, and will focus on serving homeless students and other students who may not have a safe place to go after school. The creation of the additional slots will bring the total number of students served to 80,000.
- **Recruits New Teachers in Shortage Areas through the We Teach NY Program:** To respond to the State's ongoing shortage of teachers of color, the Enacted Budget provides \$3 million to recruit and prepare a corps of 250 outstanding teacher candidates who are of color and would work in high-need subject areas.
- **Expands Master Teachers Program:** Building on the success of the Governor's Master Teachers Program—which has awarded more than \$50 million to over 1,000 teachers—the Budget provides \$1.5 million to fund an additional cohort of master teachers in schools with high rates of teacher turnover or inexperience.
- **Expands Access to Advanced Coursework:** The Enacted Budget includes \$5.8 million to subsidize the cost of Advanced Placement and International Baccalaureate exams for students in poverty so that all hard working students will have access to advanced courses. In addition, the budget includes \$1.5 million to create advanced courses in school districts where there are few or no advanced courses.
- **Protects Student Loan Borrowers:** The Enacted Budget includes sweeping protections by licensing companies servicing student loans held by New Yorkers and requiring that they meet standards consistent with the laws and regulations governing other significant lending products. The new statute will also ensure that no student loan servicers can mislead a borrower or engage in any predatory act or practice, misapply payments, provide credit reporting agencies with inaccurate information, or any other practices that may harm the borrower.

# 2019-2020 Budget Priorities

- Budget Aligned with Board Strategic Goals
- Maintaining Facilities
- Maintaining all Current Programs
- Maintain ability to handle fiscal challenges
  - planned fund balance and reserves allocation
- Account for annual school bus replacements
- School Safety and Security
  - 2 School Resource Officer SROs
- Enrollment Trends
  - ELL Staffing Support
  - Special Education & Alternative Education Programs
- Academic Intervention Services (AIS)
- Fed./State Mandates
- Class sizes under 20/class
- Annual Computer Replacement Plan

# Budget Development Factors

## 2019-2020 Allocation of Resources

- Student Enrollment Trends
- State and Federal Mandates
  - NYS Budget
  - ESSA Every Student Succeeds Act
  - Individuals with Disability Education Act (IDEA)
  - English as a Second Language/English Language Learner (ESL/ELL)
- Inflation and allowable levy growth factor to calculate the tax levy is 1.02% for the 2019-20 school year which remains the same from the previous year.
- 2018-2019 Tax Cap -.49%
- Our Projected Tax Cap for 2019-20 = 3.66%

# Budget Development Factors

## 2019-2020 Allocation of Resources (continued)

- Retirement System Rates have decreased slightly for 2018-19.
  - TRS: Rate 8.86% (a decrease from 18-19 rate of 11%)
  - ERS: Rate 14.6% (Slight decrease, from 18-19 of 14.9)
- Energy Services:
  - Natural Gas and Electricity are projected to increase.
    - Currently budgeting 10% increase until more information is received.
- Health Insurance Projected to increase 8%.
- Workers compensation has increased from 12.1% to 12.6%.
- Liability Insurance increase will increase 4% based on current information.
- BOCES costs are anticipated to increase between 4% and 10% depending on the service. This year costs have increased by over \$250,000 for student programming.



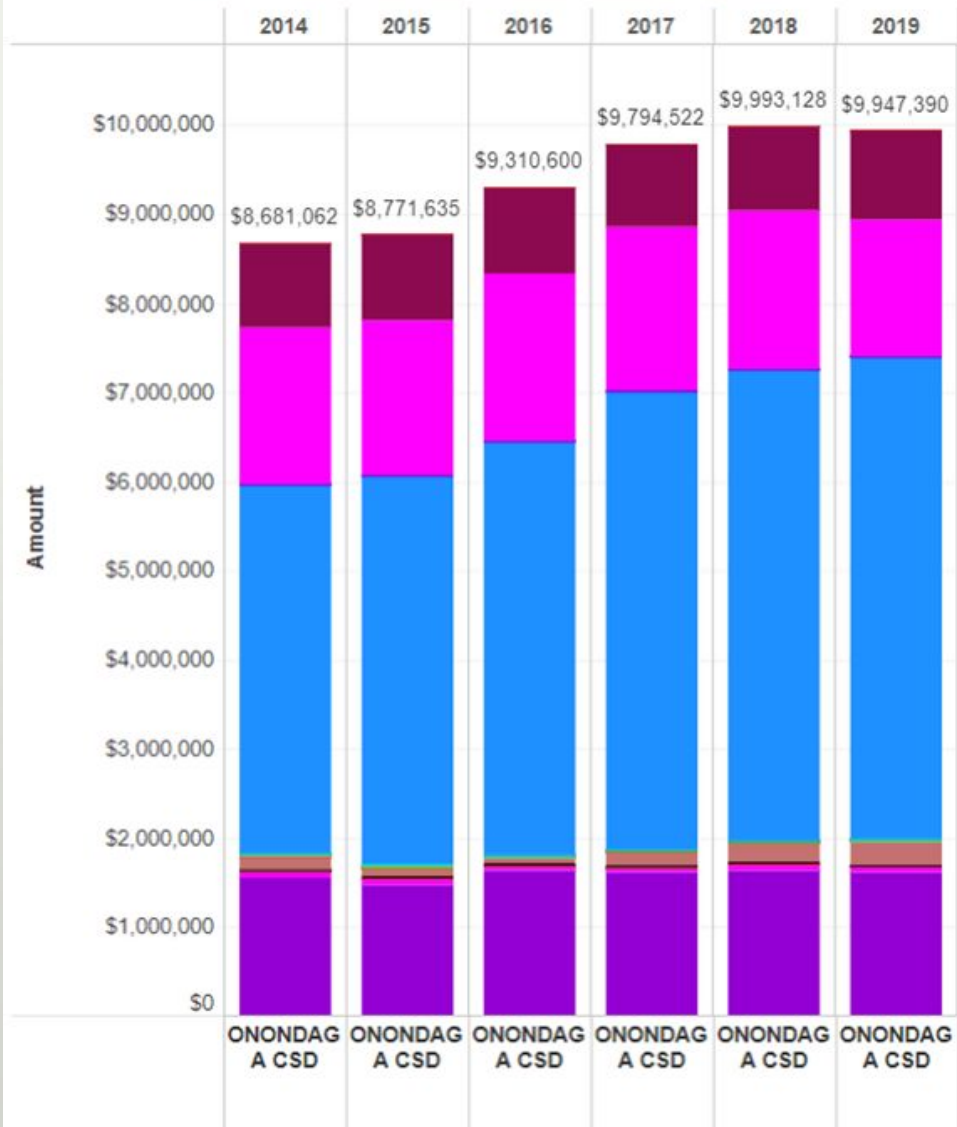
# Budget and Tax Levy Terms

- NYS Tax Cap- allowable percentage increase to the tax levy a school district can ask from the community to meet expenses; this year's 3.66%
- Tax Levy- the amount of tax dollars collected from the land owners in the district
- Tax Levy Percent Increase- the annual percent to increase the levy to cover expenses for the next school year.
- Budget to Budget Increase- the percent and dollar difference from the current budget to the proposed budget that the community votes on

### State Aid Breakdown

Note: 2014-16 Gap Elimination Adjustment has been netted from the Foundation Aid Amount

Source: *May Aid Databases and Executive Budget Proposals*



# Building Requests for Budget

## Rockwell Elementary School

### Teaching

Equipment \$4,000 to \$5,000

Contractual \$2,000 to \$3,000

Supplies/Materials \$18,000 to \$19,000

Textbooks \$11,000 to \$12,000

### Library

Equipment increased to \$1,000

# Building Requests for Budget

## Wheeler Elementary School

- Set of Classroom Tables and Chairs
  - Estimated \$15,000
    - 6 tables
    - 24 chairs
- 1 FTE 3rd grade teacher    Estimated \$65,382
  - Restoring 3rd grade to three teachers/grade level

# Building Requests for Budget

## Jr/Sr High School

Teaching Budget Increases and Transfers Line to Line

- Contractual \$9,000 to \$12,000
- Math \$2,000 to \$3,000
- New treadmills/cardio equipment for Weight Room
  - Replacement Schedule Lease
  - Appropriated from current Athletic Budget & Jr. & Sr. H.S. Budgets

Total Jr. & Sr. H.S increase is \$2000



# District Requests for 2019-2020 Budget

## Transportation and Maintenance

- **School Bus Replacements**
  - 2, 72 passenger buses at an approximate cost of \$131,649.06
    - w/drop down tire chains and other equipment
  - 1, 30 passenger bus at an approximate cost of \$60,005.17
  - 1, 30 passenger wheelchair bus at an approximate cost of \$73,619.22

Total

\$399,960.65

# District Requests 2019-2020 Budget

## Technology Lease/Purchase Replacement Plan

- 81 Desktop Computers/\$525                      \$42,525
  - 43 Rockwell ES
  - 6 Jr. & Sr. HS
  - 25 Wheeler ES
  - 3 Bus Garage
  - 1 District Office
  - 3 I.T.
- 15 Laptops/\$600                                      \$9000
  - 2 Bus Garage
  - 2 District Office
  - 1 I.T.
  - 2 Jr. & Sr. HS
  - 5 Rockwell ES
  - 2 Wheeler

# District Requests 2019-2020 Budget

## Technology Lease/Purchase Replacement Plan continued

- |                          |                 |
|--------------------------|-----------------|
| • 55 Chromebooks/\$300   | \$16,000        |
| • 26 Jr. & Sr. HS        |                 |
| • 29 Wheeler ES          |                 |
| • 10 Smart Boards/\$3200 | \$32,000        |
| • 4 Jr. & Sr. HS         |                 |
| • 3 Wheeler ES           |                 |
| • 3 Rockwell ES          |                 |
| • <u>Total</u>           | <u>\$99,525</u> |

# NOT IN 2019-2020 Budget

- Camera System Upgrades and Additions
  - Jr. & Sr. HS: 2 additional, 3-5 replacement
- LAN Tech Service 2 days/week to 3 days/week
  - Estimate \$56,000
- Technology Integration Specialist 1 day/week to 3 days/week
  - Estimate \$50,000
- Teacher Laptops Estimate \$60,000
- Utility Tractor/Vehicle: \$37,000
- T.A. for the Proposed Jr. & Sr. H.S Testing Center
  - Estimated at \$37,500
- .5 Art Teacher Jr. & Sr. H.S
  - Estimated \$40,191
- .5 Special Education Teacher Rockwell ES
  - Estimated \$20,191
- .5 AIS Teacher Rockwell ES
  - Estimated \$40,191

# Budget to Budget

<b>2018-2019 Budget</b>	<b>\$21,207,763</b>
<b>2019-2020 Project Budget</b>	<b>\$22,067,150</b>
<b>Total Increase</b>	<b>\$859,387 (4.1%)</b>

## Reasons for 4.1% increase in budget

- 1 FTE Kindergarten Teacher
- 1 FTE Third Grade Teacher
- 2 FTE SRO's maintain
- 1 FTE Director of Facilities
- Increases in Debt Service of \$359,205
- Increases in BOCES Special Education of \$250,000



<b><u>School Year</u></b>	<b><u>Budget to Budget</u></b>	<b><u>Tax Levy</u></b>	<b><u>Tax Rate</u></b>
<b>Tax Historical Rates and Year</b>	<b>Increase</b>	<b>Increase</b>	<b>Increase</b>
<b>2008/09</b>	<b>5.64%</b>	<b>5.05%</b>	<b>-0.21%</b>
<b>2009/10</b>	<b>2.33%</b>	<b>2.06%</b>	<b>-0.04%</b>
<b>2010/11</b>	<b>1.88%</b>	<b>1.33%</b>	<b>0.00%</b>
<b>2011/12</b>	<b>-0.77%</b>	<b>1.44%</b>	<b>0.98%</b>
<b>2012/13</b>	<b>3.53%</b>	<b>0.50%</b>	<b>0.00%</b>
<b>2013/14</b>	<b>3.59%</b>	<b>1.25%</b>	<b>0.00%</b>
<b>2014/15</b>	<b>1.64%</b>	<b>1.07%</b>	<b>0.00%</b>
<b>2015/16</b>	<b>2.65%</b>	<b>1.75%</b>	<b>1.60%</b>
<b>2016/17</b>	<b>1.43%</b>	<b>1.25%</b>	<b>-0.65%</b>
<b>2017/18</b>	<b>2.01%</b>	<b>1.00%</b>	<b>0.36%</b>
<b>2018/19</b>	<b>1.10%</b>	<b>-0.47%</b>	<b>-0.47%</b>
<b>2019/20</b>	<b>4.15%</b>	<b>1.95% est.</b>	<b>1.95% est</b>
<b>Average</b>	<b>2.43%</b>	<b>1.54%</b>	<b>0.29% Est.</b>
<b>School Year</b>	<b>Budget to Budget</b>	<b>Tax Levy</b>	<b>Tax Rate</b>

# New York State Aid and Property Tax Analysis

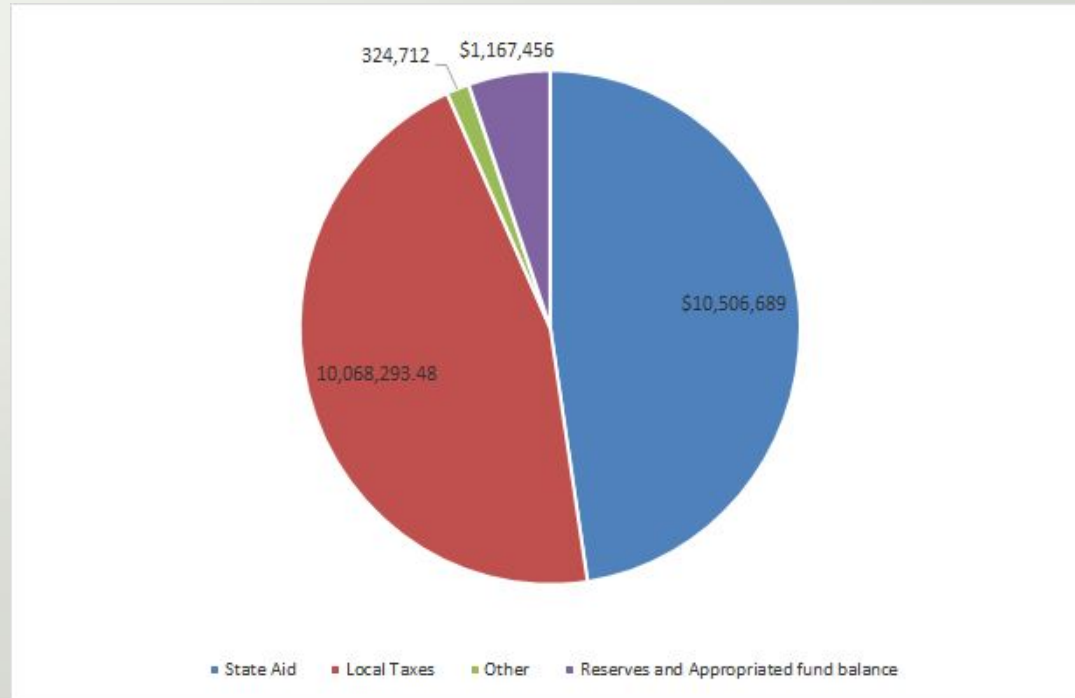
Year over Year Changes in Major Revenue Resources



**\*\* 2020 Tax Levy amount based projected on 1.95% increase\*\***

# Estimated Revenue

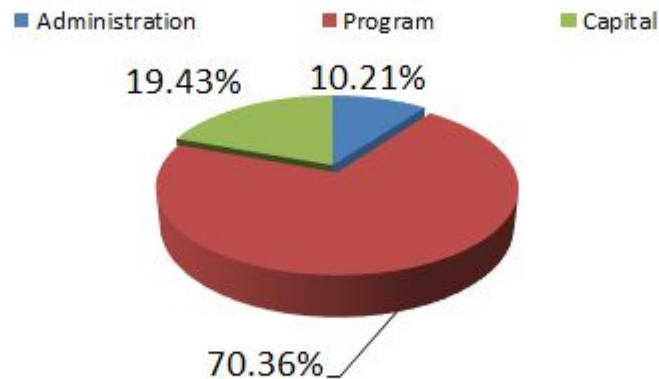
<b><u>Revenue Source</u></b>	<b><u>Amount</u></b>
<b>State Aid</b>	\$10,506,689
<b>Local Taxes</b>	\$10,068,293.48
<b>Other</b>	\$324,712
<b>Reserves and Appropriated fund balance</b>	\$1,167,456



# Three Part Budget

	3 Part Budget	Benefits	Total 3 Part
<b>Administration</b>	\$1,806,338	\$446,800	\$2,253,138
<b>Program</b>	\$11,729,217	\$3,797,801	\$15,527,017
<b>Capital</b>	\$4,063,594	\$223,400	\$4,286,994
<b>Total</b>	\$17,599,149	4,468,001	22,067,150

**2019-2020 THREE PART BUDGET**



# 2019-2020

## General Fund Budget

	2018-2019	2019-2020	Increase/ (Decrease)	Percent Inc/Dec
	<u>BUDGET</u>	<u>PROPOSED</u>		
Board of Education	\$23,565	\$23,943	\$378	1.60%
Central Administration	\$312,100	\$312,738	\$638	0.20%
Finance	\$278,865	\$284,800	\$5,934	2.10%
Staff	\$70,758	\$71,788	\$1,030	1.50%
Maintenance	\$1,753,673	\$1,798,089	\$44,417	2.50%
Central Services	\$160,800	\$164,500	\$3,700	2.30%
Special Items	\$181,771	\$187,331	\$5,560	3.10%
Admin. Improvement	\$711,388	\$761,240	\$49,852	7.00%
Teaching	\$7,548,591	\$7,949,629	\$401,038	5.30%
Instructional Media	\$873,960	\$881,342	\$7,382	0.80%
Pupil Services	\$1,324,538	\$1,303,194	-\$21,344	-1.60%
Transportation	\$1,600,601	\$1,595,052	-\$5,549	-0.30%
Employee Benefits	\$4,460,855	\$4,468,001	\$7,146	0.20%
Debt Service	\$1,906,300	\$2,265,505	\$359,205	18.80%
<b>Total Budget</b>	<b>\$21,207,763</b>	<b>\$22,067,150</b>	<b>\$859,387</b>	<b>4.10%</b>



# Next Steps..

- ~~Finalize Revenue from enacted State Budget Finalized.~~
- ~~Finalize BOCES Service Requests~~
- Determine Local 2019-20 Tax Levy
- Finalize 2019-2020 Budget to be proposed to the Community
- Determine amount of reserves and appropriated fund balance to balance the projected budget.



# Important Dates



<del>February 12</del>	<del>Board Retreat</del>
<del>February 26</del>	<del>Board Meeting</del>
<del>March 1</del>	<del>Tax Cap Calculation due to OSC</del>
<del>March 12</del>	<del>Board Meeting</del>
<del>March 26</del>	<del>Board Meeting</del>
April 9	Presents Draft/Proposed Budget Board Adopts Budget or Delays to 4/22
April 22	Board Adopts BOCES Budget
May 14	Budget Hearing
May 21	Budget Vote