



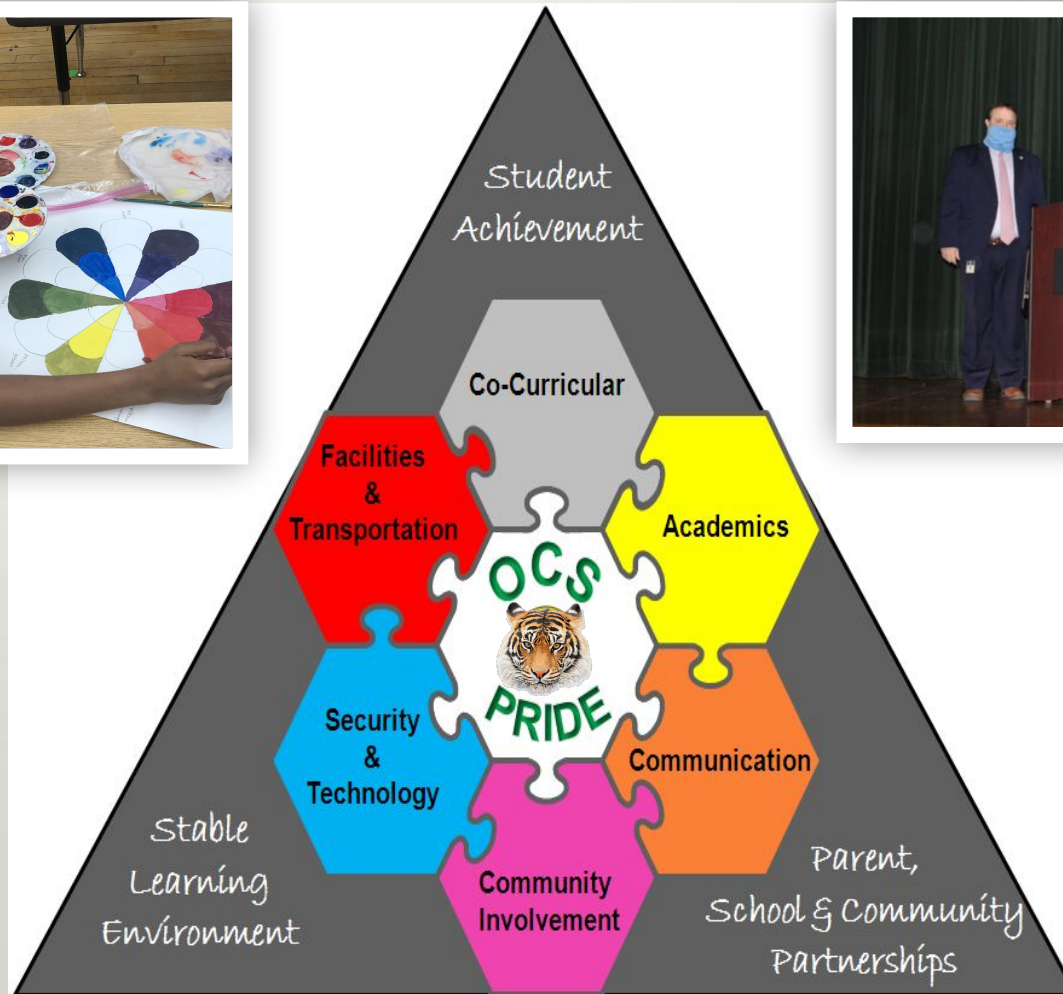
Onondaga

Central Schools

2021-2022 Budget Development & Process Update

April 6, 2021

Strategic Goals



Strategic Goals



Student Achievement:

Onondaga Central School PK-12 students will be proficient in all curricular areas, as measured by state, local, formative, and summative assessments, by having the necessary resources in place, and service learning will be implemented for all students.

Parent, School and Community Partnerships:

Recognizing the connection between student achievement and school success when students feel a sense of belonging, OCS will communicate opportunities for families and students to participate in goal oriented activities at all grade levels.

Engaging Learning Environment:

Our students will learn in traditional and innovative environments that are safe, respectful, and encourage individual strengths. We will continue to utilize technology to keep student learning relevant in an effort to enhance the future success of students.

Governor's Budget Proposal Highlights:

- Lowering the 2020-2021 payment withholding amount for school districts from 20% to 5%, while making withholdings permanent reductions in aid.
- Reimbursing school districts for the cost of delivering school meals and instructional materials incurred during the pandemic-related school closures in spring 2020. It's important to note that their policy book does not mention costs associated with transportation contracts or ongoing payroll costs for transportation staff.
- Continuing school level transparency reporting requirements to all school districts in New York State.
- Reducing supplementary charter school tuition aid to school districts from \$1,000 per student to \$500 per student for FY 2022.
- Eliminating the Prior Year Aid Queue by expunging all districts currently waiting for aid.

Consolidation of Expense-Based Aids

Reportedly removed from consideration!

As in past years, the Executive Budget proposes to consolidate the below aids into a single “Services Aid” block grant.

- BOCES Aid
- Software Aid
- Computer Hardware and Technology Aid
- Special Services Aid
- High Tax Aid
- Transportation Aid including Summer Transportation Aid
- Textbook Aid
- Library Materials Aid
- Supplemental Public Excess Cost Aid
- Academic Enhancement Aid
- Charter School Transitional Aid

Additional Information:

- Aid categories would be combined and not separately calculated in the future
- Going forward aids would not be expense driven
- Increased spending would not directly generate additional aid in the following year

Foundation Aid Projections

Both Houses are seeking to fully fund Foundation Aid over three years.

2021-22 Foundation Aid Proposal:

- 2021-22 Foundation Aid is frozen at 2020-21 levels
- 2020-21 Foundation Aid was frozen at 2019-20 levels
- Three consecutive fiscal years where Foundation Aid has been frozen or proposed to be frozen
- The state would be \$4.06 billion behind in phasing-in the formula.
- Foundation Aid freezes have happened before
 - 2009-10 through 2011-12 Fiscal Years

Governors Proposal for OCS

2021-2022 **Proposed** Increase in Aid of \$463,548 or 3.82%.

This increase is due to the Federal Aid included in the proposal

It is not a true increase, there have been cuts to our aid.

Historical Comparison:

2015-16: \$442,614 or 4.65%

2016-17: \$694,351 or 7.65%

2017-18: \$93,041 or 1.8%

2018-19: \$74,717 or 1.4%

2019-20: \$699,570 or 7.08%

2020-21: \$288,624 or 2.73%

2021-22: \$463,548 or 3.82%



State of the NYS Budget Highlights:

- **Late NYS Budget** as of March 31, 2021, at midnight and NEWS has been very quiet from Albany
 - One of 11 bills to approve for the budget have been acted on as of last week
 - Tax Increases: Increase taxes on business and wealthy individuals
 - Projections to increase Foundation Aid \$1.4 billion dollars
 - Houses seek to phase in full funding over three years and requires an increase to taxes for magnitude sought by legislatures
- Strong concerns are still being express about “fiscal cliff” state-wide and school district federal stimulus aid are exhausted
- Advocates are asking to enable districts to set aside additional funds in reserves
- State Budget Webinar forthcoming for Questions and Answers

Current Budget Revenue Conditions 2021-2022

Without a NYS Budget and Federal Stimulus Aid

	2020-2021 Budget	2021-2022 Estimated Budget
Tax Levy	\$10,219,317	\$10,422,681
State Aid	\$10,691,507	\$10,866,867
Other Revenue	\$297,000	\$352,000
Reserves	\$665,000	\$625,000
Fund Balance	\$726,561	\$846,561
Total	\$22,599,385	\$23,113,109

Reserves and Fund Balance 2021-2022

Without a NYS Budget and Federal Stimulus Aid

Reserves	2019-20	2020-21	2021-22
Unemployment	\$50,000	\$75,000	0
ERS	\$340,000	\$350,000	\$350,000
TRS	NA	\$100,000	\$125,000
EBLAR	\$140,000	\$140,000	\$150,000
Fund Balance	\$637,455	\$726,561	\$846,561
Total	\$1,167,455	\$1,391,561	\$1,471,561

Current Budget Conditions 2021-2022

Without a NYS Budget and Federal Stimulus Aid

	2020-2021 Estimated Budget	2021-2022 Estimated Budget
Total Budget	\$22,599,385	\$23,113,109
Budget Percent Increase	2.6%	2.3%
Total Revenue	\$22,599,385	\$23,113,109
Budget Shortfall	\$0	\$0

Budget Development Factors

2021-2022 Allocation of Resources

- **UNKNOWN New York State Aid and Federal Stimulus Aid**
- Student Enrollment and Staffing
- Building Needs and Requests
- State and Federal Mandates
 - ESSA (Every Student Succeeds Act) and Transparency Report
 - 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: 1.0123% for the 2021-22. Inflation factor a decrease from the previous year, of 1.0181
- 2020-2021 Tax Cap was 1.58% with the district going out at 1.5%.
- The District Tax Cap for **2021-22** is **2.72%** with the district going out at **1.99%**.

Budget Development Factors

2021-2022 Allocation of Resources (continued)

- Retirement System Rates have decreased slightly for 2021-22
 - TRS: Rate 9.7% (a slight increase from 20-21 rate of 9.53%)
 - ERS: Rate 18.6% (an increase from 20-21 of 16.2)
- Energy Services:
 - Natural Gas and Electricity are projected to increase
 - Tentatively budgeting 10% increase
- Health Insurance Projected to increase 5%
- Workers Compensation projected increase of 14.7%
- Liability Insurance increase tentatively will be 5%
- BOCES costs are anticipated to increase between 4% and 10% depending on the service.

District Requests for 2021-2022 Budget

Transportation and Maintenance

Transportation:

- School bus replacements not to exceed estimated total;
 - 2- 72 passenger buses at an approximate cost of \$137,106.25 each
 - with drop down tire chains

<u>Estimated Total</u>	<u>\$274,212.50</u>
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Maintenance:

- | | |
|---------------------------|-----------|
| • Updating Windows | \$ 13,000 |
| • Tree and Landscape Work | \$ 10,000 |
| • HVAC Repairs | \$ 7,000 |

<u>Estimated Total</u>	<u>\$30,000</u>
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District Requests 2021-2022 Budget

Annual Technology Lease/ Purchase Replacement Plan

- 71 Desktops \$33,015
- 21 Laptops \$11,970
- 66 Chromebooks (replacements) \$15,180
- 126 Chromebooks (Additional) \$ 28,980
(Rockwell-30, Wheeler-26, JRSR-70)
- 6 Projectors/Smartboards \$12,912

<u>Estimated Total</u>	<u>\$102,057</u>
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Budget Vote 2021

May 18, 2021

Rockwell ES, Gymnasium 7:00 AM to 9:00 PM

Jr/Sr High School, Cafeteria Lobby 7:00 AM to 9:00 PM

- **In-Person Voting**
- COVID-19 Absentee Ballot Excuse
 - [Legislation](#)
 - Authorization to individuals to **request** and an absentee ballot for school elections for fear of contracting or spreading COVID-19
 - Legislation has not been delivered to the Governor, but is expected to be signed quickly

Next Steps...

Finalize....

- ~~District Expenditures~~
- ~~Staffing & Enrollment Finalization~~
- ~~2021-22 Tax Levy Finalization~~
- BOCES Service Requests Finalization 4/15
- **Receive Approved NYS Budget, Aid Amounts and Federal Stimulus Amounts**
- Finalize State Revenue Projections
- Finalization of the amount of reserves and appropriated fund balance to balance the projected budget
- BOE Approves Proposed 2021-2022 Budget

Important Dates

February 23	Board Meeting
March 1	Tax Cap Calculation due to OSC
March 10	Board Meeting
March 23	Board Meeting
April 6	Superintendent presents proposed budget to Board Adopts budget or delays to April 19;
April 19	Board Meeting - Superintendent presents: Proposed Budget 2021-2022 Board adopts BOCES Budget Due Date: Potential BOE Candidates Signatures to the District Clerk by 5:00 PM
May 4	Budget Hearing
May 18	Budget Vote 7:00 AM - 9:00 PM

