



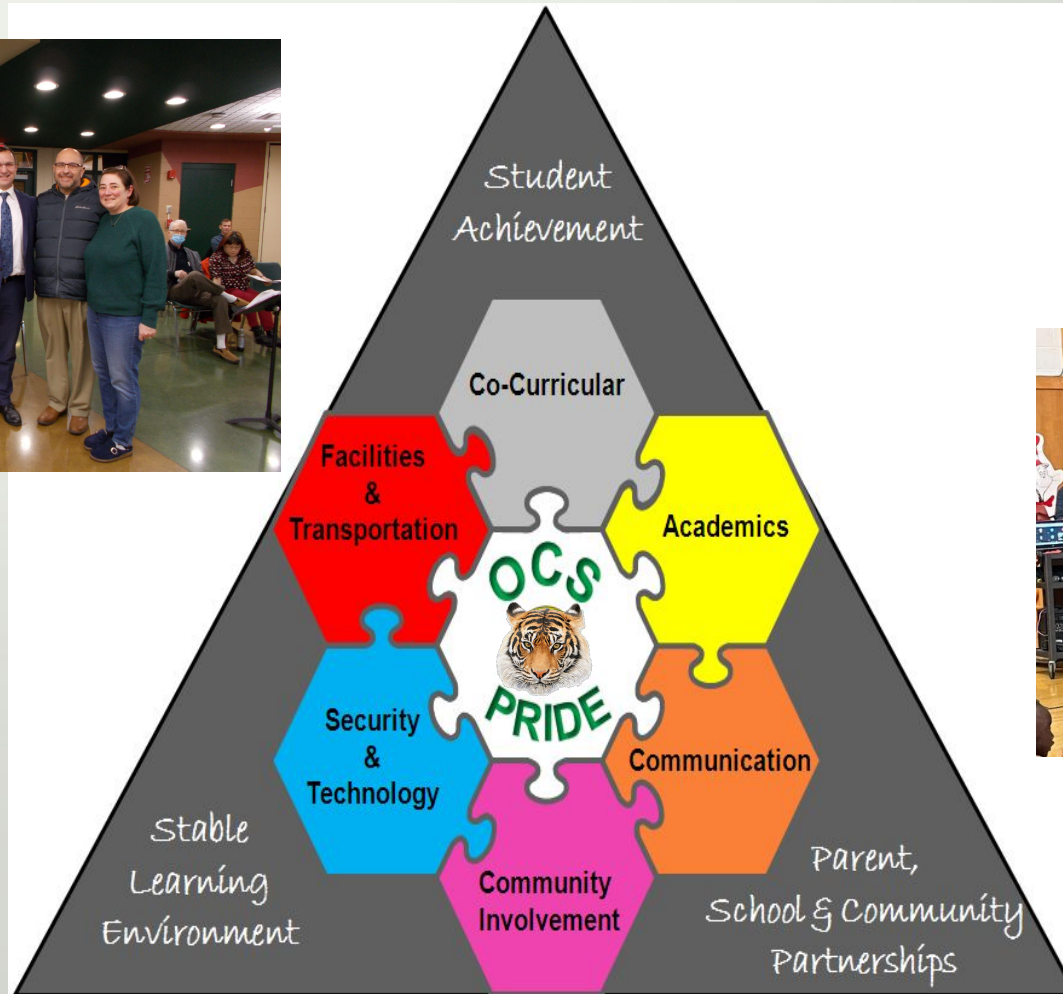
Onondaga

Central Schools

2023-2024 Budget Development & Process Update

February 28, 2023

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:

- Overall State Aid for 2023-24 is \$34.5 billion
 - Fully Funded Foundation Aid relative to the Campaign for Fiscal Equity
 - Foundations Aid Increase of \$2.7 billion (up ~7.4%)
 - \$250 Million Foundation Aid increase for high impact tutoring
 - Fully funds expense-based aids
- Building & Transportation Aid penalty forgiveness
- Zero Emission Bus Mandate starting 2027

**Information obtained from*

ASBO
NEW YORK

ASSOCIATION
OF SCHOOL
BUSINESS OFFICIALS

Electric School Buses

- Proposal would require that all school bus purchases be zero-emissions by 2027 and that all school buses on road be zero-emissions by 2035
- Allow electric buses, electricity for school buses and charging stations be eligible for transportation aid (OCS currently 79.2%)
- Allow school districts to enter 10-year leases for electric school buses

Questions:

- Currently - electric buses 3.5x cost
- Even with state aid +(~40%)
- Infrastructure upgrades?
- Personnel concerns?
- Supply concerns - annual replacement of ~10,000 buses?
- Range issues? *OCS has buses that travel 200 miles daily*
- 12 Yr. Aid Payback/Bonding
- Higher Maintenance

**Information obtained from*



ASSOCIATION
OF SCHOOL
BUSINESS OFFICIALS

Governors Proposal for OCS

2023-2024 **Proposed** Increase in Aid of \$664,828 or 6.85%
exclusive of building aid.

***This “extra” increase is due the Governor’s proposal to fully fund
Foundation Aid***

Historical Comparison:

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%

2022-23: \$875,656 or 8.24%

2023-24: \$664,828 or 6.85%



2023-24 Projections - State Aid

		As of 2/1/2023 2023-2024	As of 2/1/2023 2022-2023	24 vs 23 Difference	24 vs 23 Difference
Foundation Aid		6,632,725.00	6,086,905.00	545,820.00	8.97%
Community School Aid				0.00	
UPK		244,148.00	244,148.00	0.00	0.00%
BOCES Aid & Special Services		1,198,037.00	1,131,573.00	66,464.00	5.87%
Service Aid					
High Cost Excess Cost		292,854.00	334,703.00	-41,849.00	-12.50%
Private Excess Cost		18,672.00	14,217.00	4,455.00	31.34%
Hardware and Technology		13,576.00	18,672.00	-5,096.00	-27.29%
Software, Library, Textbook		61,564.00	64,044.00	-2,480.00	-3.87%
Transportation including Summer		1,905,346.00	1,807,832.00	97,514.00	5.39%
Pademic Adjustment				0.00	
Building Aid		2,605,599.00	1,965,813.00	639,786.00	32.55%
Star					
Federal restoration				0.00	
	Total	12,972,521.00	11,667,907.00	1,304,614.00	11.18%
% Change		11.18%			
%W/O Building Aid		6.85%			
With Building Aid	23/24 vs 22/23	1,304,614.00			
W/O Building Aid	23/24 vs 22/23	664,828.00			

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Budget Development Factors

2023-2024 Allocation of Resources

- Student Enrollment Trends
- 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)
- Zero Emission Buses and School Vehicles
- District Technology Needs

Inflation and allowable levy growth factor to calculate the tax levy:

- Consumer Price Index 6.4%
- 1.02% for the 2022-23 Inflation Factor*
 - No change from the previous year, of 1.02 %
- 2022-2023 Estimated Tax Cap 1.98% (tax levy was 1.95 %)
- Our **Updated** Tax Cap for 2023-24 **TBD** %

Onondaga CSD PreK-12

Enrollment as of January 2023

Enrollment	BEDS Day 2018-2019	BEDS Day 2019-2020	BEDS Day 2020-2021	BEDS Day 2021-2022	Beds Day 2022-23	Enrollment	As of 1/31/2023
Combined						Combined	
Full Day PreK	16	17	17	16	n/a	UPK Preschool AM	n/a
OCS Preschoo	11	18	11	16	n/a	UPK Preschool PM	n/a
					31	UPK FULL DAY	31
	7	9	6	9	9	4410 Full Day Preschool	9
	13	11	9	8	n/a	Preschool AM	n/a
	9	12	4	8	n/a	Preschool PM	n/a
K	62	48	68	54	56	K	59
1	65	60	52	73	55	1	55
2	58	58	66	47	70	2	68
3	46	55	60	60	47	3	46
4	54	47	55	56	65	4	63
5	56	57	53	61	59	5	58
6	68	56	54	48	62	6	63
7	55	72	52	55	51	7	51
8	62	50	66	49	55	8	54
9	69	69	50	65	51	9	49
10	77	63	64	48	60	10	62
11	67	73	64	57	50	11	46
12	66	65	71	57	63	12	64
Total K-12	805	773	775	730	744	Total K-12	738
Enrollment						Enrollment	
Pre K-2	241	233	233	231	181	Pre K-2	182
3-6	224	215	222	225	233	3-6	230
7-12	396	392	367	331	330	7-12	326
Out of District	30	21	23		18	Out of District Placement	25
Total	891	861	845	787	762	Total	763
Private/Parochi	41	22	22	22	30	Private/Parochial	30
Charter	3	2	0	0	2	Charter	3
Homeschool	33	37	45	43	43	Homeschool	39
Homebound	0	0	2	1	1	Homebound	1
GED	3	0	0	1	1	GED	1
Total School Ag	971	922	914	854	839	Total School Age Students	837

Budget Development Factors

2023-2024 Allocation of Resources

- Retirement System Rates have changed slightly for 2023-24.
 - TRS: Rate 10.25% (a slight decrease from 22-23 rate of 10.29%)
 - ERS: Rate 13.10% (a decrease from 22-23 rate of 11.16%)
- Energy Services:
 - Natural Gas and Electricity are projected to remain the same.
 - Tentatively budgeting 0% increase
- Health Insurance Projected to increase 6%.
- Workers Compensation projected will remain the same as prior year.
- Liability Insurance increase tentatively will remain the as same prior year.
- BOCES costs are anticipated to increase an average of 6% depending on the service.

Building Requests for Budget

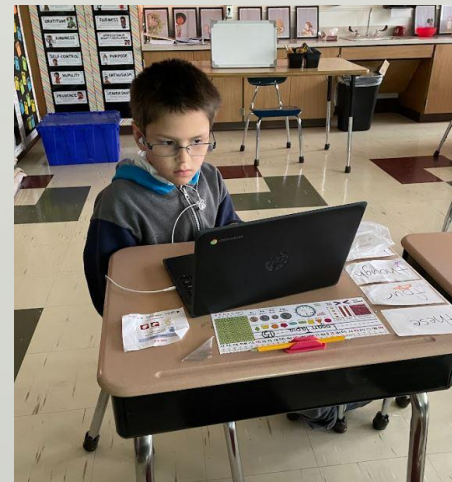
Rockwell Elementary School

- | | |
|----------------------------------|----------|
| ● Annual Desk/Equipment Replace | \$10,000 |
| ● **LTRS Reading Training Vol. 1 | \$10,000 |
| ● *(83) Chromebooks | \$24,900 |
| ● *(1) Laptop | \$ 600 |

<u>Estimated Total</u>	<u>\$45,500</u>
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* Part of the District Technology Budget

** LTRS Grant Money



Building Requests for Budget

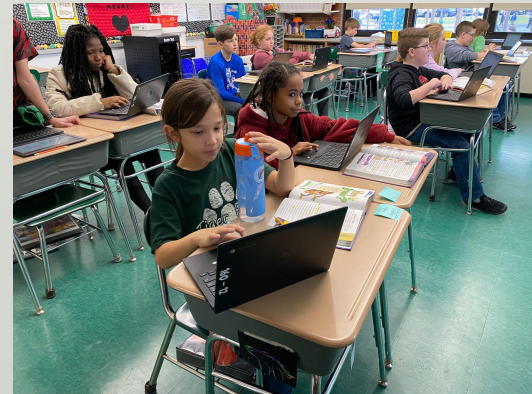
Wheeler Elementary School

• Annual Desk Replacement	\$10,000
• **LTRS Reading Training Vol. 1	\$10,000
• *(92) Chromebooks \$300 ea	\$27,600
• *(27) Desktop Computers \$600 ea	\$16,200
• *(1) SMART Interactive Display	\$ 4,500

<u>Estimated Total</u>	<u>\$68,300</u>
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* Part of the District Technology Budget

** LTRS Grant Money



Building Requests for 2023-24 Budget

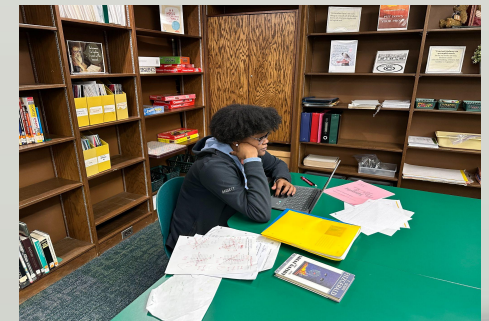
Jr/Sr High School

- Art Teacher .5 to full-time \$33,000
- .5 Athletic Trainer 20 hrs. per week \$45,000
- (5) eSports Laptops \$1600 ea \$ 8000
- *(25) Chromebooks \$300 ea \$ 7,500
- *(16) Desktops \$600 ea \$ 9,600
- *(17) Laptops \$600 ea \$10,200
- *(1) SMART Interactive Display \$ 4,500

Estimated Total

\$117,800

* Part of the District Technology Budget



District Requests 2023-2024 Budget

Proposed Safety & Security and Academic, Social and Emotional Supports

- Additional School Resource Officer \$50,000
 - Upping the total number of SROs 3
 - Daily coverage at Instructional Buildings
- Additional School Psychologist \$100,000
 - Upping the total number of SP to 2
 - Address Increase Needs
 - Mental Health
 - Emotional and Social
 - Evaluations Academic and Behavior
 - Elementary Level and Secondary Level specialization
- Estimated Total \$150,000

District Requests 2023-2024 Budget

Curriculum and Instruction Supports and Changes

- Evaluation for purchasing a new Elementary Mathematics Program for K-6
- Wheeler ES and Rockwell ES LTRS Reading Training Vol. 1
 - For teachers not trained
- Wheeler ES and Rockwell ES LTRS Reading Training Vol. 2
 - For Level 1 trained teachers
- Special Education Program Barton Program and Training
 - Excellent Program for struggling middle level students

District Requests 2023-2024 Budget

Districtwide Technology

- District Office Staff
 - (5) Desktops \$600 ea \$3,000
- Information Technology Staff
 - (2) Desktops \$600 ea \$1,200
 - (1) Laptop \$600 ea \$600
- Total \$4800



District Requests 2023-2024 Budget

Districtwide Technology

- Local Area Network Technician (Lan Tech)
 - Two .5 FTEs currently
 - Est Net Cost after BOCES Aid \$89,346
- Proposal Lan Tech w/benefits \$79,715
 - Est. Cost Savings (\$9631)
 - OCS Employee
 - 40 hour week
 - 2.5 more hours a week



District Requests 2023-2024 Budget

Annual Technology Lease/ Purchase Replacement Plan

- 200 Chromebooks - \$300 \$60,000
- 2 Interactive Displays - \$4500 \$ 9,000
- 50 Desktop Computers \$600 \$30,000
- 19 Laptop Computer \$600 \$11,400
- 5 eSports Laptops \$1600 \$ 8,000
- Misc Accessories \$ 8,800

Estimated Total

\$127,200



District Requests for 2023-2024 Budget

Transportation

Budget Proposition Transportation:

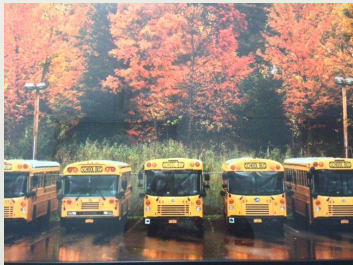
- School Bus Replacements not exceed estimated total;
 - 2- 66 Blue Bird passenger buses at an approximate cost of \$153,000.00 gas, w/drop down tire chains
 - 1- 30 passenger micro-bus with wheelchair capability \$112,000.00 (Approved 22-23 at \$75,777.69, (\$36,300 delta) Ford Motor Company Cancelled the Build Fall 2022)
 - 1- 30 passenger micro-bus \$92,000
 - Bus Delivery estimated at 20 months

Estimated Total

\$434,300

- Fuel Cost Increase 6.2%

Transportation Aid Ratio = 78.1%



District Requests for 2023-2024 Budget

Maintenance

Maintenance: Budget Propositions

• 1 ton Truck w/plow	\$ 60,000
• *Capital Outlay Project Safety, Security, and Technology upgrades	\$100,000
**Safe Schools Funds	\$ 35,000
<u>Estimated Total</u>	<u>\$195,000</u>

**Eligible for Building Aid = 85.9%*

***100% Reimbursable in 24-25*



Tax Cap and Levy Options

Estimated 2023-24 Allowable Tax Levy Discussion:

- Option w/out Growth factor adjustment for new growth = 1.0023
 - Proposed Tax Levy 2023-24 1.98%
 - \$10,836,000
 - \$210,397 increase from 2022-23
 - Actual Impact would be ~1.77% increase on the tax levy
-
- Option w/Growth factor adjustment = 1.0023
 - \$10,860,975 @ 2.21%
 - Actual Impact estimated 1.98% increase on the tax levy by absorbing new growth in the overall assessed value
 - Difference 1.98 & 2.21 = \$24,440
 - **Every 1% increase on the tax levy = ~\$110k*

Projected Revenue 2023-2024

- Projected Aid = \$12,972,521
 - Includes \$639,7860 Additional building aid from capital project
 - This additional aid will go directly towards paying the bonding on this project
- Proposed tax levy increase 1.98%
- Proposed Property Tax Levy = \$10,836,000
- Proposed Levy Increase = \$209,862
- **every 1% = ~\$110k*



Budget Revenue Proposal

2023-2024

	2022-2023 Budget	2023-2024 Estimated Budget
Tax Levy	\$10,626,138	\$10,836,000
State Aid	\$12,426,556	\$12,728,373
Other Revenue	\$440,000	\$322,000
Reserves	\$665,000	
Fund Balance	\$762,561	
Total	\$24,884,255	\$26,027,141

Reserves and Fund Balance 2023-2024

Reserves	2021-2022	2022-2023	2023-2024
Unemployment	\$0	\$75,000	\$75,000
ERS	\$350,000	\$350,000	\$350,000
TRS	\$100,000	\$100,000	\$100,000
EBLAR	\$150,000	\$140,000	\$140,000
Fund Balance	\$678,489	\$726,561	\$604,037
Total	\$1,278,489	\$1,391,561	\$1,269,037

Budget Proposal 2023-2024

*Capital Project expenditures are additional \$ no/little impact on the tax rate

	2022-2023 Estimated Budget	2023-2024 Estimated Budget
Total Budget Expenditures	\$24,884,255	\$26,027,141.15
Budget Percent Increase	*7.31% (1.80% budget-to-budget)	*7.31% (4.59% budget-to-budget)
Total Budget Revenue	\$24,884,255	\$24,748,559
Budget Shortfall	\$0	(\$1,278,582)

Budget Proposal 2023-2024

Finalize....

- Revenue Projections once State Budget determined
- Staffing & enrollment trends
- District equipment needs
- BOCES Service Requests
- 2023-24 Tax Levy to OSC
- Amount of reserves and appropriated fund balance to balance the projected budget

To Do Next Steps...

Finalize....

- Revenue Projections *once State Budget Finalized* **Waiting on NYS Budget (Due 4/1)**
- District Expenditures
- Staffing & Enrollment Trends
- District Equipment Needs
- BOCES Service Requests
- 2023-24 Tax Levy
- Amount of reserves and appropriated fund balance to balance the projected budget
- Property Tax Report Card Due 4/24



Important Dates

March 1	Tax Cap Calculation due to OSC
March 14	Board Meeting
March 28	Board Meeting
April 11	Present Proposed 2024-24 Budget to the BOE for review and comment. Options: adopt by the BOE, but no later than April 17th
April 11	Special BOE Meeting - Phase 2 Bids
April 17	Board Adopts BOCES Budget
May 2	Budget Hearing
May 16	Budget Vote

