



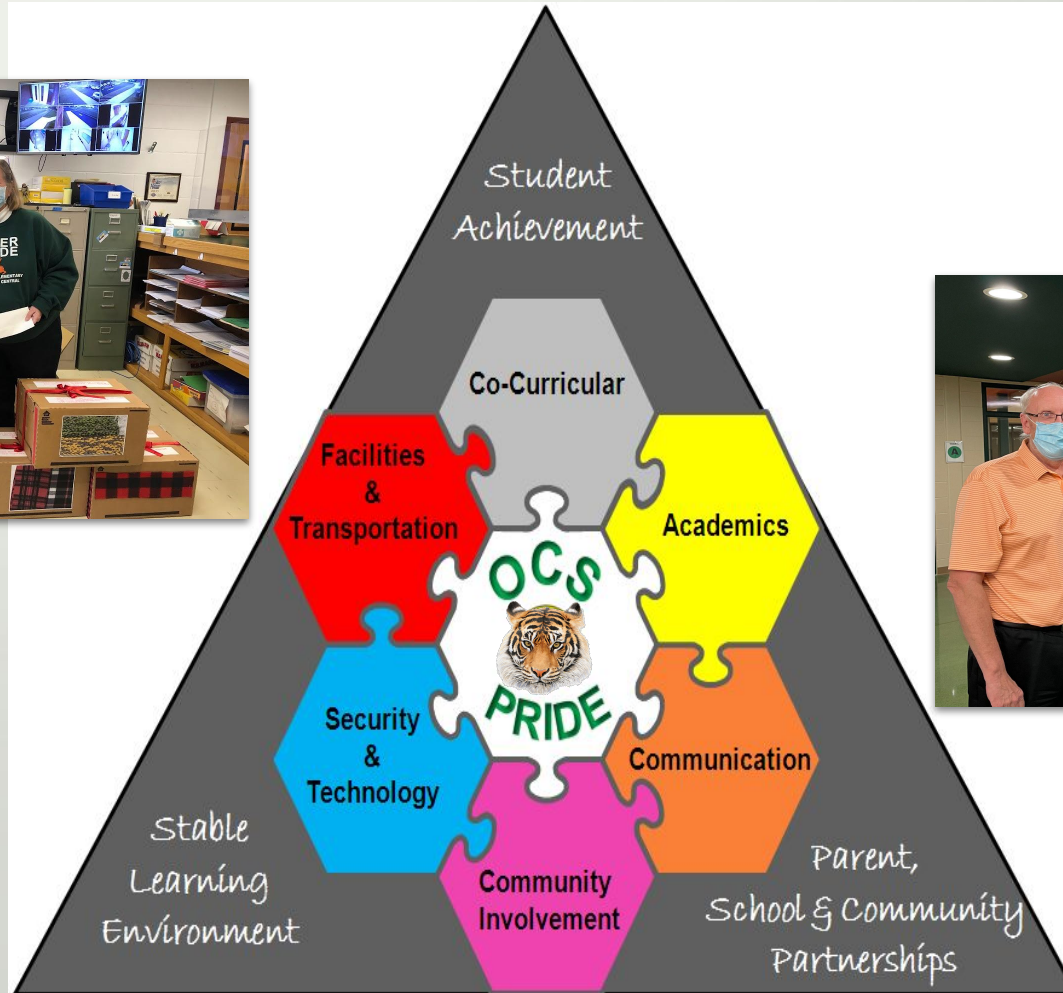
Onondaga

Central Schools

2022-2023 Budget Development & Process Update

February 15, 2022

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 2022-23 is \$31.5 billion
 - Increase of \$2.06 billion (7.1%) over 2021-22 (\$28.98 billion)
 - \$1.6 billion Foundation Aid increase
 - Fully funds expense-based aids
- Building & Transportation Aid penalty forgiveness
- Electric bus mandate
- Temporary changes to income cap for retired employees
- Temporary Professional Permit for School Professionals
- NYS Reserves (general statewide 15% reserve)

**Information obtained from*



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Foundation Aid

- School districts will receive the larger of:
 - Half of Foundation Aid still due (364 districts)
 - A 3% increase over 2021-2022 Foundation Aid (309 districts)



Enacted Budgets	Foundation Aid Increase (in millions)
2017-18	\$700
2018-19	\$618
2019-20	\$618
2020-21	\$0
2021-22	\$1,400
2022-23 (executive)	\$1,600
2023-24*	\$1,900

*Projected – from Division of Budget Fiscal Update

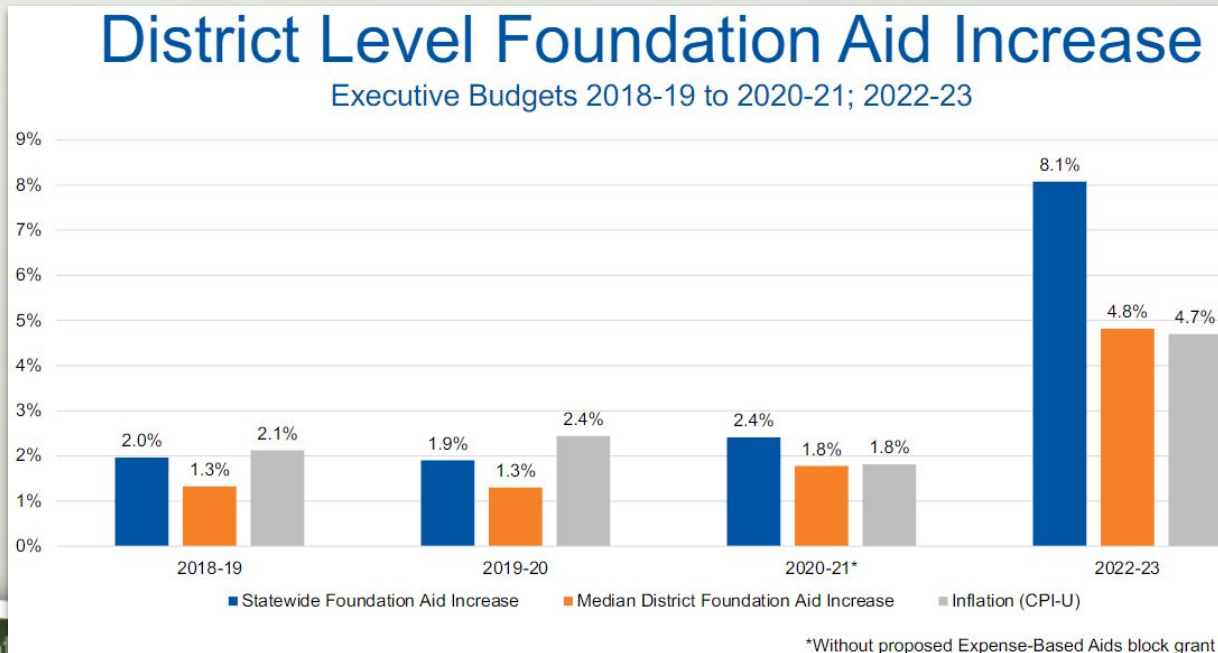
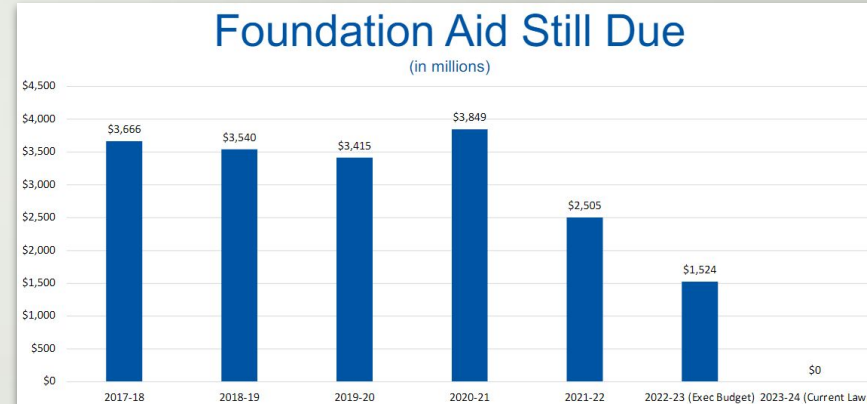
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Foundation Aid Phase-in

- 2021-22 Enacted budget includes 3-year path to fully fund Foundation Aid
- 10/2021: NYSER Settlement
 - NY State agreed to a full Foundation Aid phase-in by 2023-24 (*prev. slide*)



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 78.1%)
- Allow school districts to enter 10-year leases for electric school buses

Questions:

- Currently - electric buses 3x cost
- Even with state aid +(~40%)
- Infrastructure upgrades?
- Personnel concerns?
- Supply concerns - annual replacement of ~5,000 buses?
- Range issues? *OCS has buses that travel 200 miles daily*

**Information obtained from*

Governors Proposal for OCS

2022-2023 **Proposed** Increase in Aid of \$875,666 or 8.24%.

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

Historical Comparison:

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%

2022-23: \$875,666 or 8.24%



2022-23 Projections - State Aid

2021-22 BASE YEAR AIDS:			2022-23 ESTIMATED AIDS:		
FOUNDATION AID		\$ 5,724,522	FOUNDATION AID		\$ 6,027,123
FULL DAY K CONVERSION		\$ -	FULL DAY K CONVERSION		\$ -
UNIVERSAL PRE-KINDERGARTEN		\$ 105,552	UNIVERSAL PRE-KINDERGARTEN		\$ 105,552
BOCES		\$ 1,067,127	BOCES		\$ 1,172,241
SPECIAL SERVICES		\$ -	SPECIAL SERVICES		\$ -
HIGH COST EXCESS COST		\$ 236,308	HIGH COST EXCESS COST		\$ 218,454
PRIVATE EXCESS COST		\$ -	PRIVATE EXCESS COST		\$ -
HARDHARE & TECHNOLOGY		\$ 14,390	HARDHARE & TECHNOLOGY		\$ 14,382
SOFTHARE LIBRARY TEXTBOOK		\$ 64,957	SOFTHARE LIBRARY TEXTBOOK		\$ 64,213
TRANSPORTATION INCL SUMMER		\$ 1,481,018	TRANSPORTATION INCL SUMMER		\$ 1,910,425
BUILDING + BLDG REORG INCENT		\$ 1,910,972	BUILDING + BLDG REORG INCENT		\$ 1,968,112
OPERATING REORG INCENTIVE		\$ -	OPERATING REORG INCENTIVE		\$ -
CHARTER SCHOOL TRANSITIONAL		\$ -	CHARTER SCHOOL TRANSITIONAL		\$ -
ACADEMIC ENHANCEMENT		\$ -	ACADEMIC ENHANCEMENT		\$ -
HIGH TAX AID		\$ -	HIGH TAX AID		\$ -
SUPPLEMENTAL PUB EXCESS COST		\$ 18,672	SUPPLEMENTAL PUB EXCESS COST		\$ 18,672
TOTAL		\$ 10,623,518	TOTAL		\$ 11,499,174

\$ CHG TOTAL AID	\$ 875,656
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% CHG TOTAL AID	8.24%
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\$ CHG FOUNDATION AID	\$ 302,601
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% CHG TOTAL AID	5.29%
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Budget Development Factors

2022-2023 Allocation of Resources

Student Enrollment Trends (next 2 slides)

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:

- 1.02% for the 2022-23 Inflation Factor*
 - an increase from the previous year, of 1.0123%
- 2021-2022 Tax Cap 2.72% (actual levy was 1.99%)
 - OCS chose not to collect approximately .73% (~\$75,085)
- Our **Projected** Tax Cap for 2022-23 **Max 3.47%**

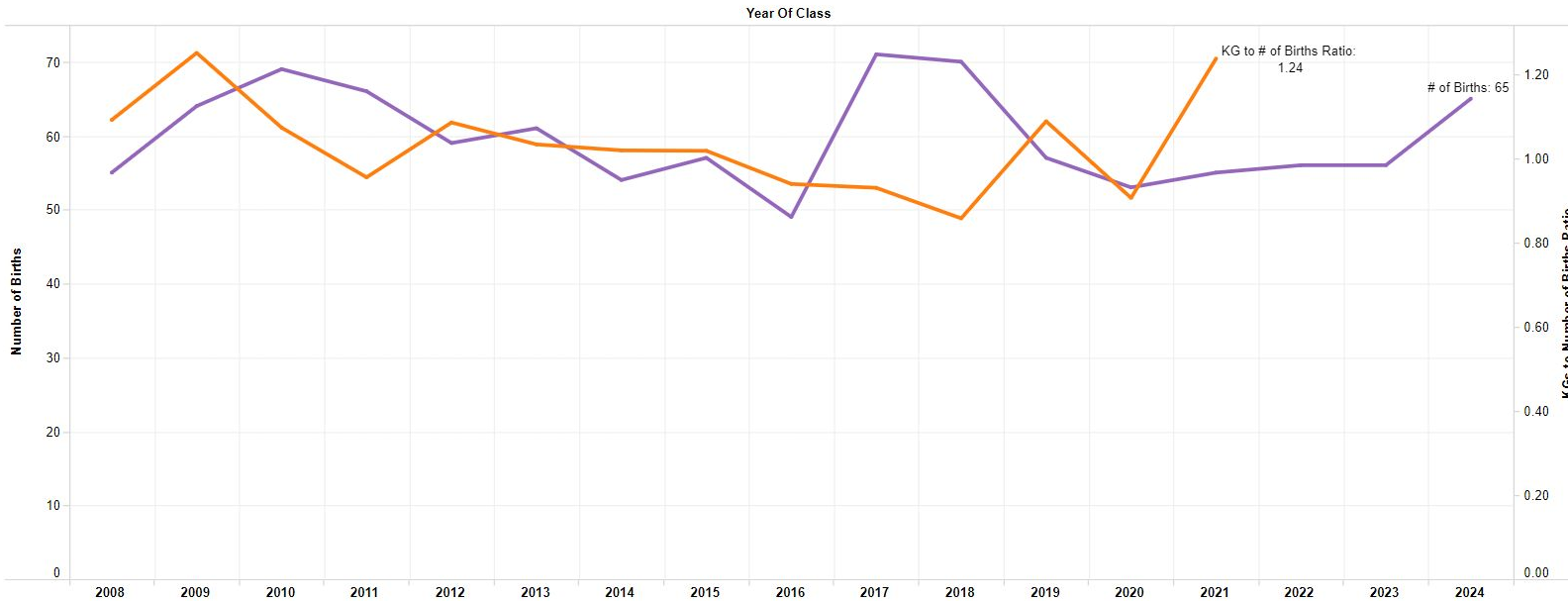
NYS K-12 Live Births

Onondaga CSD Birth Rate as of January 2022

Live Births Chart

Source: New York State, Department of Health

District		Year Of Class														District	
		2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	ONONDAGA CSD	
ONONDAGA CSD	KGs to Number of Births Ratio	0.95	1.08	1.03	1.02	1.02	0.94	0.93	0.86	1.09	0.91	1.24					Measure Names
	Number of Births	66	59	61	54	57	49	71	70	57	53	55	56	56	65		<div><div>KGs to Number of Births Ratio</div><div>Number of Births</div></div>
	KG Enrollment	63	64	63	55	58	46	66	60	62	48	68					



Onondaga CSD PreK-12

Enrollment as of January 2022

Onondaga Central School District Enrollment

Enrollment	BEDS Day 2010-11	BEDS Day 2011-12	BEDS Day 2012-13	BEDS Day 2013-14	BEDS Day 2014-15	BEDS Day 2015-16	BEDS Day 2016-17	BEDS Day 2017-18	BEDS Day 2018-2019	BEDS Day 2019-2020	BEDS Day 2020-2021	BEDS Day 2021-22	Enrollment	As Of 1/31/2022
Full Day PreK						8	12	11	16	17	17	18	UPK Preschool AM	17
OCS Preschool						28	47	26	11	18	11	17	UPK Preschool PM	16
									7	9	6	10	4410 Full Day Preschool	10
									13	11	9	3	4410 Preschool AM	3
									9	12	4	10	4410 Preschool PM	10
K	65	64	63	54	58	47	66	60	62	48	68	58	K	56
1	72	66	64	70	60	58	49	66	65	60	52	74	1	73
2	75	74	65	63	67	53	55	42	58	58	66	47	2	47
3	66	77	65	65	60	63	51	55	46	55	60	62	3	61
4	67	68	73	63	69	57	67	57	54	47	55	58	4	57
5	62	63	61	75	57	66	52	69	56	57	53	60	5	60
6	69	59	64	64	76	60	66	54	68	56	54	50	6	49
7	69	76	63	66	64	76	66	69	55	72	52	56	7	54
8	74	69	76	66	68	63	78	70	62	50	66	52	8	50
9	78	75	67	76	68	67	64	82	69	69	50	66	9	65
10	74	73	70	63	70	70	72	70	77	63	64	53	10	52
11	72	67	66	65	64	69	70	71	67	73	64	60	11	58
12	82	73	67	60	60	63	64	68	66	65	71	56	12	57
Total K-12	925	904	864	850	841	812	820	833	805	773	775	752	Total K-12	739
Enrollment													Enrollment	
Pre K-2	212	204	192	187	185	194	229	205	241	233	233	237	Pre K-2	232
3-6	264	267	263	267	262	246	236	235	224	215	222	230	3-6	227
7-12	449	433	409	396	394	408	414	430	396	392	367	343	7-12	336
Out of District	37	40	49	43	29	24	25	28	30	21	23	41	Out of District Placement	41
Total	962	944	913	893	870	872	904	898	891	861	845	851	Total	836
Private/Parochial						40	37	40	41	22	22	24	Private/Parochial	24
Charter						6	2	2	3	2	0	0	Charter	0
Homeschool						16	21	22	33	37	45	50	Homeschool	50
Homebound						2	2	0	0	0	2	1	Homebound	1
GED						2	1	0	3	0	0	2	GED	1
Total School Age Students						938	967	962	971	922	914	928	Total School Age Student	912

Budget Development Factors

2021-2022 Allocation of Resources (continued)

- Retirement System Rates have changed slightly for 2021-22.
 - TRS: Rate 10.29% (a slight increase from 21-22 rate of 9.7%)
 - ERS: Rate 11.6% (a decrease from 21-22 rate of 16.2%)
- Energy Services:
 - Natural Gas and Electricity are projected to increase.
 - Tentatively budgeting 10% increase
- Health Insurance Projected to increase 6%.
- Workers Compensation projected decrease of 3.6%
- Liability Insurance increase tentatively will be 4.6%
- BOCES costs are anticipated to increase between 4% and 10% depending on the service.

Building Requests for Budget

Rockwell Elementary School

- 3 Additional Teaching Assistants \$105,000
 - Additional 1 per grade level
- Additional Second Grade Teacher \$75,000
 - 4 teachers at each grade level
 - This keeps 3rd grade 4 positions
- 1 Additional T.A. (Floating) \$35,000
- (50) New Chromebooks \$15,000
- (1) Interactive SMART Display \$ 4,000
- (15) Classroom Charging Stations \$ 9,000
- Annual Desk Replacement \$10,000

Estimated Total

\$253,000



Building Requests for Budget

Wheeler Elementary School

• Annual Desk Replacement	\$10,000
• LTRS Reading Facilitator Training	\$13,000
• (133) Chromebooks	\$39,900
– (50) New Additions for 1:1	
– (83) Replacements	
• (5) Interactive SMART Displays \$4000 ea	\$20,000
• (1) Non-Interactive TV Displays \$1500 ea	\$ 1,500
• (15) Classroom Charging Stations	\$ 9,000
<u>Estimated Total</u>	<u>\$93,400</u>

Building Requests for 2022-23 Budget

Jr/Sr High School

- 114 Chromebooks for replacements \$34,200
- (20) Chromebook Charging Stations \$12,000
- (3) Interactive Displays \$12,000
- (5) Replacements TVs \$1500 \$ 7,500

Estimated Total \$65,700



District Requests 2022-2023 Budget

Annual Technology Lease/ Purchase Replacement Plan

- 150 Chromebooks - \$300 \$45,000
- 9 Interactive Displays - \$4000 \$36,000
- 6 Noninteractive TV Displays \$ 9,000
- 7 Stand Alone Projectors -\$700 \$ 4,900
- Chromebook Charging Stations \$30,000
 - (15) Wheeler Classrooms @ \$600 each
 - (15) Rockwell Classrooms
 - (20) High School Classrooms

Estimated Total

\$124,900



District Requests 2022-2023 Budget

CARES Act Funding Purchases

CARES Act device funds available: \$96,250 - expires 9/2023

- 50 Chromebooks for needed replacements \$15,000
- 185 additional Chromebooks for 1:1 + 10% \$55,500
 - 100 will put us at 1:1 for students
 - 85 to provide an additional 10% to cover repairs, replacements, and staff needs throughout the school year.

Estimated Total

\$70,500

Remaining CARES Acts funding will be used to purchase replacement chromebooks for the 2023-2024 school year.

District Requests for 2022-2023 Budget

Transportation

Transportation:

- School Bus Replacements not exceed estimated total;
 - 2- 72 passenger buses at an approximate cost of \$142,030.04 each
 - w/drop down tire chains
 - 1- 24 passenger micro-bus with wheelchair capability \$75,774.69
 - *Budget Preposition*
- Parking Lot Maintenance \$10,000 (aidable)

Estimated Total

\$369,834.77

Transportation Aid Ratio = 78.1%



District Requests for 2022-2023 Budget

Maintenance

Maintenance: Budget Propositions

- Maintenance Helper/
Groundsman \$ 55,000
- Dump Truck/Salt Truck \$ 85,000
- *Capital Outlay Project \$100,000
 - Safety, Security, and
 - Technology upgrades
- **Safe Schools Funds \$35,000 (*annually*)
- *Building Condition Survey \$25,000
- Possible Additional Expenses

<u>Estimated Total</u>	<u>\$300,000</u>
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**Eligible for Building Aid = 85.9%*

****100% Reimbursable in 23-24**

Projected Tax Cap

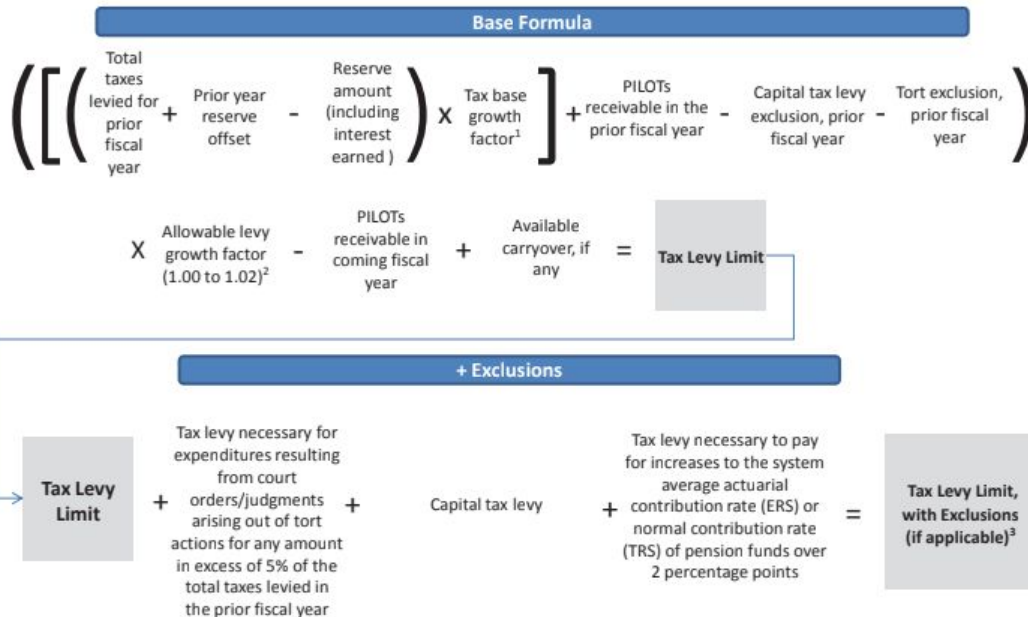
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Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts



- 2022-23 Maximum Allowable Tax Levy
 - \$10,784,138.97
 - +\$361,457.97 or 3.47%

*Every 1% = ~\$108k

Projected Revenue 2022-2023

- Projected Aid = \$12,426,556 (+\$1,367,497 +12.37%)
 - *\$875,656 (8.24%) from Gov's Executive Budget
 - *Assuming Additional \$1,032,934 Building Aid (\$21m Project)
 - *This additional aid will go directly towards paying the bonding on this project
- Property Taxes* = \$10,784,139 (+\$361,458)
 - *Tax Cap of 3.47%
 - *every 1% = ~\$108k
- **Projected Revenue (as of 2/15/2022)**
 - \$25,053,882

Early Budget Projections

	Requested	Base
2021-22 Expenses	\$ 23,190,109.00	\$ 23,190,109.00
2022-23 Expenses	\$ 25,818,919.12	\$ 25,495,919.12
\$ Change	\$ 2,628,810.12	\$ 2,305,810.12
% Change	*11.34%	*9.94%

*Capital Project expenditures is additional \$1,221,333 (5.3% of budget)

	Requested	Base
Total Revenue	\$ 24,900,877.62	\$ 24,900,877.62
Budget	\$ 25,818,919.12	\$ 25,495,919.12
Shortfall	\$ (918,041.50)	\$ (595,041.50)

Next Steps...

Finalize....

- Revenue Projections once State Budget Finalized
- District Expenditures (including contracts for all bargaining units)
- Staffing & Enrollment Trends
- District Equipment Needs
- BOCES Service Requests
- 2022-23 Tax Levy
- Amount of reserves and appropriated fund balance to balance the projected budget



Important Dates

February 15	Board Meeting
March 1	Tax Cap Calculation due to OSC
March 8	Board Meeting
March 22	Board Meeting
April 5	Present Draft 2022-23 Budget to the Board of Education for review and comment. Potential adoption by the BOE, but no later than April 18th
April 18	Board Adopts BOCES Budget
May 3	Budget Hearing
May 17	Budget Vote

