



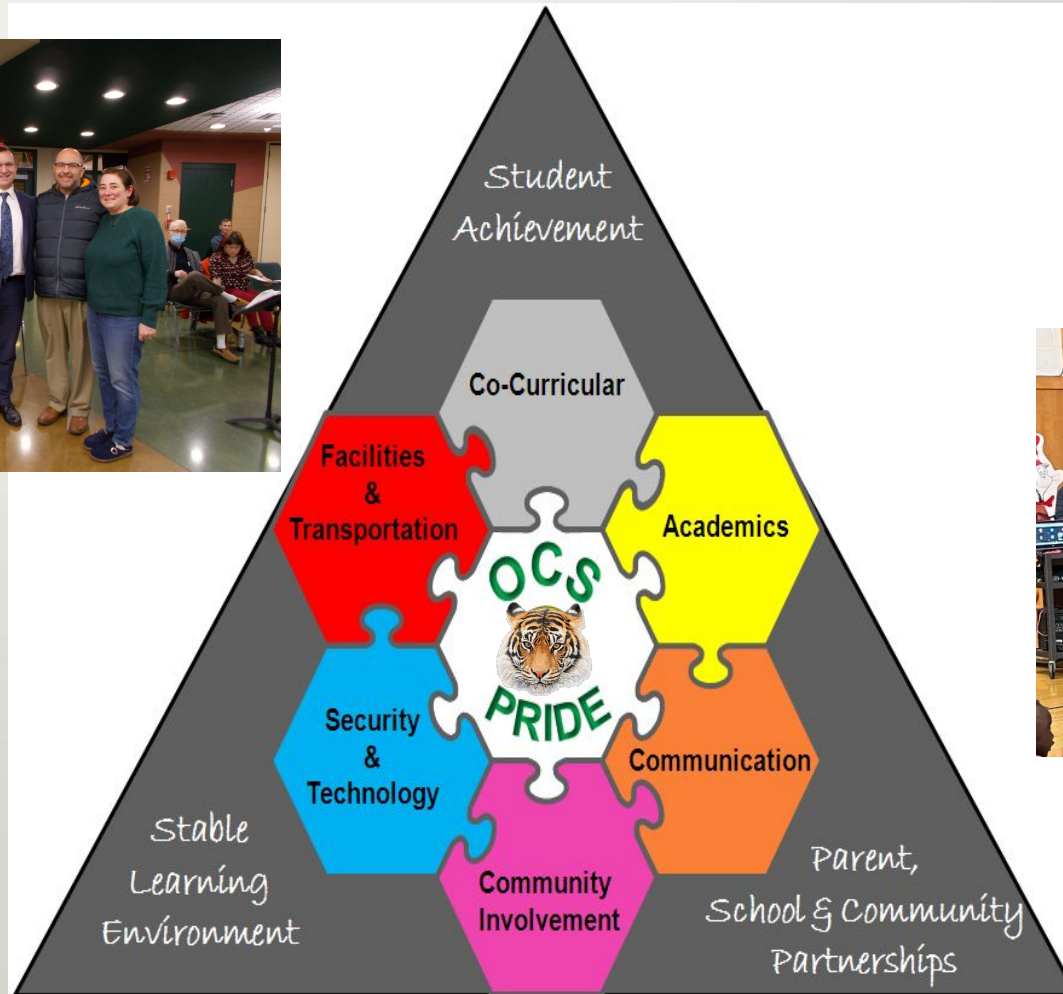
# **Onondaga**

Central Schools

## **2023-2024 Budget Development & Process Update**

**March 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*



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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*



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# 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 **1.98%**



# 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

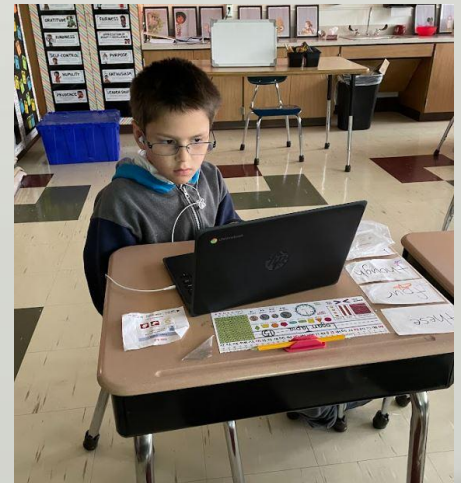
## Rockwell Elementary School

● Annual Desk/Equipment Replace	\$10,000
● **LETRS 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

\*\* Professional Development: Language Essentials  
for Teachers of Reading and Spelling  
(LETRS) Grant Money



# Building Requests for Budget

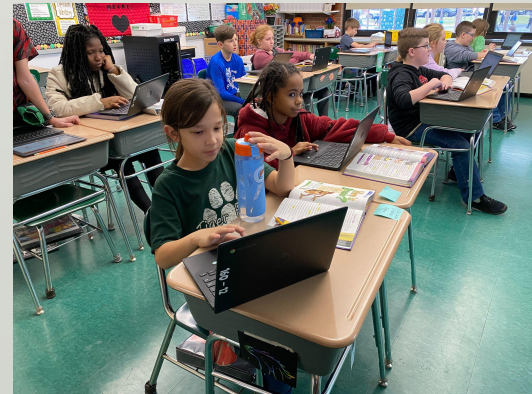
## Wheeler Elementary School

• Annual Desk Replacement	\$10,000
• **LETRS 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

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

\*\* LETRS Grant Money



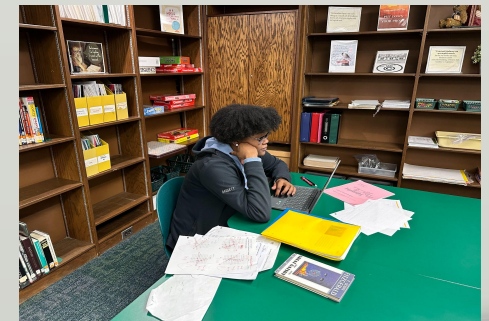


# Building Requests for 2023-24 Budget

## 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	\$ 8,000
• *(25) Chromebooks \$300 ea	\$ 7,500
• *(16) Desktops \$600 ea	\$ 9,600
• *(17) Laptops \$600 ea	\$10,200
• *(1) SMART Interactive Display	\$ 4,500
<u>Estimated Total</u>	<u>\$117,800</u>

\* 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 to 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	<u>\$ 600</u>
<u>Total</u>		<b>\$4,800</b>



# 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 (\$9,631)
  - 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:

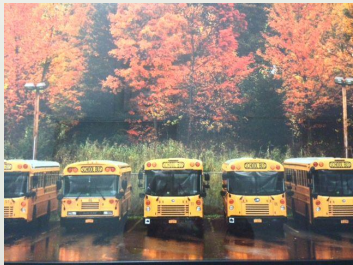
- School Bus Replacements not exceed estimated total;
  - 2- 66 Blue Bird passenger buses at an approximate cost of \$153,000. each gas, w/drop down tire chains
  - 1- 30 passenger micro-bus with wheelchair capability \$112,000.00 (Approved 22-23 at \$75,777.69, (\$36,300 delta) Ford Motor Company cancelled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

Estimated Total

\$434,300

- Fuel Costs in 22-23 to 23-24 Increase 31%

*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 \$639,786 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
<b>Tax Levy</b>	\$10,626,138	\$10,836,000
<b>State Aid</b>	\$12,426,556	\$12,728,373
<b>Other Revenue</b>	\$440,000	\$471,000
<b>Reserves</b>	\$665,000	\$925,000
<b>Fund Balance</b>	\$762,561	\$903,924
<b>Total</b>	\$24,884,255	\$25,864,297



# Reserves and Fund Balance 2023-2024

<b>Reserves</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
<b>Unemployment</b>	\$0	\$75,000	\$75,000
<b>ERS</b>	\$350,000	\$350,000	\$350,000
<b>TRS</b>	\$100,000	\$100,000	\$300,000
<b>EBLAR</b>	\$150,000	\$140,000	\$200,000
<b>Fund Balance</b>	\$678,489	\$726,561	\$894,924
<b>Total</b>	\$1,278,489	\$1,391,561	\$1,819,924

# Budget Proposal 2023-2024

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

	2022-2023 Estimated Budget	2023-2024 Estimated Budget
<b>Total Budget Expenditures</b>	\$24,884,255	\$25,864,297
<b>Budget Percent Increase</b>	*7.31%	*3.94%
<b>Total Budget Revenue</b>	\$24,884,255	\$25,864,297
<b>Budget Shortfall</b>	\$0	\$0

# ONONDAGA CENTRAL SCHOOLS

2023-2024

## Proposed Budget

	2022-2023 <u>BUDGET</u>	2023-2024 <u>PROPOSED</u>	Increase/ <u>(Decrease)</u>	Percent <u>Inc/Dec</u>
<b>Board of Education</b> - Board of Education, District Clerk, Budget Meeting	\$23,245	\$24,120	\$875	3.8%
<b>Central Administration</b> - District Office	\$309,467	\$346,201	\$36,734	11.9%
<b>Finance</b> - Business Office, Independent Auditor, Tax Collection, Fiscal Agent Fee, Treasurer	\$371,439	\$398,963	\$27,524	7.4%
<b>Staff</b> - Legal Services, Personnel and Public Relations	\$88,285	\$90,374	\$2,089	2.4%
<b>Maintenance</b>	\$1,966,858	\$2,091,899	\$125,041	6.4%
<b>Central Services</b> - Printing Operations, Admin, Computers, and SRO's	\$293,610	\$344,923	\$51,313	17.5%
<b>Special Items</b> - Liability Insurance, BOCES Rent and Administration, Unclassified	\$201,282	\$204,933	\$3,650	1.8%
<b>Admin. Improvement</b> - Principals, Clerical Staff, BOCES Services, SRO In-Service Training	\$786,589	\$796,679	\$10,090	1.3%
<b>Teaching</b>	\$8,231,934	\$8,614,760	\$382,825	4.7%
<b>Instructional Media</b>	\$1,027,192	\$1,093,106	\$65,914	6.4%
<b>Pupil Services</b> - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,311,787	\$1,519,968	\$208,181	15.9%
<b>Transportation</b> - Student local and out-of-district transportation and Bus Garage	\$1,691,514	\$1,758,908	\$67,394	4.0%
<b>Employee Benefits</b>	\$4,972,235	\$4,898,765	(\$73,470)	-1.5%
<b>Debt Service</b> - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$3,608,817	\$3,680,698	\$71,881	2.0%
<b>Total Budget</b>	<b>\$24,884,255</b>	<b>\$25,864,297</b>	<b>\$980,042</b>	<b>3.9%</b>

ONONDAGA CENTRAL SCHOOLS  
2023-2024

Proposed Three Part Budget

	2021-2022	2022-2023	Increase/ Decrease	
GENERAL SUPPORT	3,254,187	3,501,413	247,226	7.60%
INSTRUCTION	13,049,017	13,783,421	734,404	5.63%
CAPITAL	8,581,052	8,579,463	-1,589	-0.02%
	24,884,255	25,864,297	980,042	3.94%

# 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

# 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

