



# **Onondaga**

Central Schools

## **2024-2025 Budget Development & Process Update**

**February 27, 2024**

# Governor's Budget Proposal Highlights:

- Overall State Aid for 2024-25 is \$34.8 billion
  - Foundations Aid Increase of \$507 million (2.1%) compared to \$2.7 billion ( up ~7.4%) from the previous year
  - Foundation Aid is reduced \$420 million below what current law formulas would generate (3.9% increase)
  - Reduced inflation calculation and cut all school districts currently on “save harmless’ (337 districts statewide)
  - Expense-Based Aids still fully funded, no changes to formula
- Zero Emission Bus Mandate starting 2027, no change to mandate to date.
  - Grant funds received will not be a deduct to transportation aid

*\*Information obtained from*

**ASBO**  
NEW YORK

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ASSOCIATION  
OF SCHOOL  
BUSINESS OFFICIALS

# Governors Proposal for OCS

2024-2025 **Proposed** Increase in Aid of \$274,609 or 2.7%  
**exclusive of building 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%
2024-25:	\$274,609	or 2.7%



# 2024-25 Projections - State Aid

<b>Onondaga Central School District</b>				
<b>NYS Dept. of Education General Formula Aid Output Report (GEN)</b>				
		<b>As of 2/1/2024 2024-2025</b>	<b>As of 2/1/2024 2023-2024</b>	<b>25 vs 24 Difference</b>
<b>Foundation Aid</b>		6,616,047.00	6,625,939.00	-9,892.00
<b>UPK</b>		244,148.00	244,148.00	0.00
<b>BOCES Aid &amp; Special Services</b>		1,331,849.00	1,114,109.00	217,740.00
<b>High Cost Excess Cost</b>		291,425.00	270,270.00	21,155.00
<b>Supplemental Public Excess Cost Aid</b>		18,672.00	18,672.00	0.00
<b>Hardware and Technology</b>		13,484.00	13,868.00	-384.00
<b>Software, Library, Textbook</b>		62,528.00	63,651.00	-1,123.00
<b>Transportation including Summer</b>		1,906,159.00	1,859,046.00	47,113.00
<b>Building Aid</b>		2,240,764.00	2,284,454.00	-43,690.00
<b>Star</b>				
<b>Federal restoration</b>				0.00
	<b>Total</b>	<b>12,725,076.00</b>	<b>12,494,157.00</b>	<b>230,919.00</b>
<b>% Change</b>		<b>1.85%</b>		
<b>%W/O Building Aid</b>		<b>2.69%</b>		
<b>With Building Aid</b>	<b>24/25 vs 23/24</b>	<b>230,919.00</b>		
<b>W/O Building Aid</b>	<b>24/25 vs 23/24</b>	<b>274,609.00</b>		

# Budget Development Factors

## 2024-2025 Allocation of Resources

- Student Enrollment Trends
- State and Federal Mandates
- ESSA (Every Student Succeeds Act) Financial Transparency Report
- Individuals with Disability Education Act (IDEA)
- English as a Second Language/English Language Learner (ESL/ELL)
- Zero Emission Buses and School Vehicles
- Contractual Obligations

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

- Lesser of Consumer Price Index 4.1% or 2%
  - 1.02 for the 2024-25 Inflation Factor
- Allowable Growth Factor – 1.0036
- 2023-2024 Tax Levy was a 1.975% increase from the previous year
- Our **Updated** Tax Cap for 2024-25 **TBD %**

# Onondaga CSD PreK-12

## Enrollment as of January 2024

BEDS Day 2019-2020	BEDS Day 2020-2021	BEDS Day 2021-2022	Beds Day 2022-23	Beds Day 2023-24	Enrollment	As of 1/25/2024
					Combined	
17	17	16	n/a	n/a	UPK Preschool AM	n/a
18	11	16	n/a	n/a	UPK Preschool PM	n/a
			31	38	UPK FULL DAY	38
9	6	9	9	n/a	4410 Full Day Preschool	n/a
11	9	8	n/a	n/a	Preschool AM	n/a
12	4	8	n/a	n/a	Preschool PM	n/a
48	68	54	56	50	K	50
60	52	73	55	59	1	58
58	66	47	70	57	2	57
55	60	60	47	71	3	72
47	55	56	65	47	4	47
57	53	61	59	65	5	64
56	54	48	62	60	6	58
72	52	55	51	64	7	64
50	66	49	55	48	8	47
69	50	65	51	60	9	62
63	64	48	60	43	10	43
73	64	57	50	63	11	62
65	71	57	63	42	12	42
773	775	730	744	729	Total K-12	726
					Enrollment	
233	233	231	221	204	Pre K-2	203
215	222	225	233	243	3-6	241
392	367	331	330	320	7-12	320
21	23	1	18	20	Out of District Placement	20
861	845	787	802	787	Total	784
22	22	22	30	31	Private/Parochial	31
2	0	0	2	5	Charter	5
37	45	43	43	39	Homeschool	39
0	2	1	1	2	Homebound	2
0	0	1	1	0	GED	0
922	914	854	879	864	Total School Age Students	861

# Budget Development Factors

## 2024-2025 Allocation of Resources

- Retirement System Rates have changed for 2024-25.
  - TRS: Rate 10.02% (a slight increase from 23-24 rate of 9.76%)
  - ERS: Rate 15.20% (an increase from 23-24 rate of 13.1%)
- Energy Services:
  - Currently in bid state for Natural Gas and Electricity
  - Tentatively budgeting 5% increase
- Health Insurance Projected to increase 6%.
- District Insurance is projected to increase 5%
  - Inclusive of Liability, Workers Comp, and Umbrella coverage.
- BOCES costs are anticipated to increase an average of 3-5% depending on the service.

# Building Requests for Budget

## Rockwell Elementary School

● Small group class furniture	
○ (Tables and stools)	\$ 2,400
● *(45) Desktop Computers	\$33,750
● *(8) Laptop Computers	\$ 5,600
● *(3) SMART Interactive Displays	\$15,000
● *(25) Chromebooks	\$ 8,750
<u>Estimated Total</u>	<u>\$65,500</u>

\*Part of the District Technology Budget





# Building Requests for Budget

## Wheeler Elementary School

• Annual Desk Replacement	\$10,000
• Musical Supplies/Instruments	\$ 8,200
• Class size reduction position – (1.0 FTE + Benefits)	\$93,000
• *(4) SMART Interactive Displays	\$20,000
• *(2) Laptop Computers	\$ 1,400
• *(25) Chromebooks	\$ 8,750
<b><u>Estimated Total</u></b>	<b><u>\$141,350</u></b>

\* Part of the District Technology Budget

# Building Requests for 2024-25 Budget

## Jr/Sr High School

- ELA Position \$68,000
- \*(5) SMART Interactive Displays \$25,000
- \*(30) Chromebooks \$10,500
- \*(1) Laptop Computer \$ 700

Estimated Total

\$104,200

\* Part of the District Technology Budget



# District Requests 2024-2025 Budget

## Curriculum and Instruction Supports

- Evaluation for purchasing a new Elementary Math Program for K-6
    - Piloting topics from a few different math textbooks/programs
  - AIS Mathematic Programs Evaluation and Piloting Intervention Tools
  - AIS Reading Programs Evaluation and Piloting Intervention Tools
  - PCL Wheeler ES and Rockwell ES LTRS Reading Training Vol. 1 & 2
    - For teachers already trained in LETRS
    - 3 Sessions for the year: Summer, Fall, and Spring.
    - \$9000 total
  - Dignity, Equity, and Inclusion
  - Executive Functioning Skills and De-Escalation Strategies
  - Therapeutic Crisis Intervention Training \$5000
    - Turnkey trainings to follow in buildings
  - MTSS Leadership Network Participation, OCM BOCES CoSer
    - Needs Assessment \$2000
  - Co-Teaching/Consultant Teacher Direct Summer Workshop
    - \$4000
  - Promise Zone Student Engagement Specialist: ~\$90,000
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# District Requests 2024-2025 Budget

## Districtwide Technology

- District Office
    - (1) Laptop Computer \$ 700
    - Extended Run UPS System \$ 4,000
  - Information Technology
    - (1) Laptop Computer \$ 700
  - Transportation
    - (1) Laptop Computer \$ 700
    - Extended Run UPS System \$ 4,000
- Total \$ 10,100



# District Requests 2024-2025 Budget

## Annual Technology Lease/ Purchase Replacement Plan

• 80 Chromebooks - \$350	\$28,000
• 12 Interactive Displays - \$5000	\$60,000
• 45 Desktop Computers - \$750	\$33,750
• 14 Laptop Computers - \$700	\$ 9,800
• 2 Extended Run UPS Systems	\$ 8,000
• Misc Accessories	\$ 1,650
<u>Estimated Total</u>	<u>\$150,000</u>



# District Requests for 2024-2025 Budget

## Transportation

### Budget Proposition Transportation:

- School Bus Replacements not exceed estimated total;
  - 2- 66 Blue Bird passenger buses at an approximate cost of \$157,400.00 gas
  - 2- 30 passenger micro-bus \$95,296.00
  - Bus Delivery after July 1, 2024

Estimated Total

\$505,393

- Fuel Cost projected to remain relatively constant
- *Transportation Aid Ratio = 78.6%*



# District Requests for 2024-2025 Budget

## Maintenance

- \*Capital Outlay Project \$100,000
    - Safety, Security, and Technology upgrades
  - Floor Cleaner \$15,000
  - \*\*Safe Schools Funds \$35,000
    - Camera and Security Replacements
- Estimated Total \$150,000

*\*Eligible for Building Aid = 85.2%*

*\*\*100% Reimbursable in 24-25*



# Property Tax Cap Calculation

Office of the New York State Comptroller  
 Thomas P. DiNapoli • State Comptroller



## Property Tax Cap

### Formula for Determining Tax Levy Limit: School Districts

#### Base Formula

$$\left( \left[ \left( \begin{array}{l} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{l} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{l} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{l} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\
 \times \begin{array}{l} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$$

#### + Exclusions

$$\begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy} \end{array} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \begin{array}{l} \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3 \end{array}$$

[Tax Cap Video](#)



# Tax Cap and Levy Scenarios

## Estimated 2024-25 Allowable Tax Levy Discussion:

2023-24 Tax Levy: \$10,836,000

- Tax Levy 2024-25 at 3.5% increase
- Maximum Allowable Levy for 2024-25 : **\$11,215,050**
- \$379,050 increase from 2023-24
- Required district revenue for debt service: \$298,000
  
- Tax Levy 2024-25 at 3.00% increase
- Maximum Allowable Levy for 2024-25 : **\$11,161,050**
- \$325,050 increase from 2023-24
- Required district revenue for debt service: \$352,000
  
- Tax Levy 2024-25 at 2.5% increase
- Maximum Allowable Levy for 2024-25 : **\$11,107,050**
- \$271,050 increase from 2023-24
- Required district revenue for debt service: \$406,000

*\*Every 1% increase on the tax levy = ~\$110k*

# Projected Revenue 2024-2025

- Projected State Aid = \$12,480,928
  - Governor's budget proposal includes reduction in 60% of the district's aid categories. All increases are expense driven.
- All Education Stabilization funds will be exhausted by EOY
- *Proposed* tax levy increase 2.50%
- Proposed Property Tax Levy = \$11,107,050
- Proposed Levy Increase = \$271,050



# Budget Revenue Proposal

## 2024-2025

	<b>2023-2024 Budget</b>	<b>2024-2025 Estimated Budget</b>
<b>Tax Levy</b>	\$10,836,000	\$11,107,050
<b>State Aid (Governor's Budget)</b>	\$12,737,795	\$12,480,928
<b>Other Revenue</b>	\$480,000	\$705,000
<b>Reserves</b>	\$910,000	<b>TBD</b>
<b>Fund Balance</b>	\$846,914	<b>TBD</b>
<b>Total</b>	\$25,810,709	\$26,877,621

# Budget Proposal

## 2024-2025

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

	2023-2024 Estimated Budget	2024-2025 Estimated Budget
<b>Total Budget Expenditures</b>	\$25,810,709	\$26,877,621
<b>Budget Percent Increase</b>	*3.72%	*4.13%
<b>Total Budget Revenue</b>	\$24,053,795	\$24,857,374
<b>Fund Balance and Reserves</b>	\$1,756,914	
<b>Budget Shortfall</b>	\$0	(\$2,020,247)

# To Do Next Steps...

## Finalize....

- Revenue Projections when *State Budget Finalized* *Waiting on NYS Budget (Due 4/1)*
- District Expenditures
- Staffing & Enrollment Trends
- District Equipment Needs
- BOCES Service Requests
- 2024-25 Tax Levy
- Amount of reserves and appropriated fund balance to balance the projected budget
- Property Tax Report Card Due 4/22



# Important Dates

- February 27 BOE Meeting & Budget Development Update
- March 1 Tax Cap Calculation due to OSC
- March 12 Board Meeting
- March 26 Board Meeting
- April 9 Present Proposed 2024-25 Budget to the BOE for review and comment. Options: adopt by the BOE, but no later than April 23rd
- April 17 Special BOE Meeting
- April 17 Board Adopts BOCES Budget
- May 7 Budget Hearing
- May 21 Budget Vote

