



Onondaga Central Schools

2024-2025 Budget Development & Process Update

March 12, 2024

Governor's Budget Proposal Highlights:

- Overall State Aid for 2024-25 is \$34.8 billion
 - Foundation 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*

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

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

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:

- Consumer Price Index 4.1%
- 1.02% for the 2024-25 Inflation Factor*
 - No change from the previous year, of 1.02 %
- 2023-2024 Tax Levy was a 1.975% increase from the previous year
- Our **Updated** Tax Cap for 2024-25 **2.50 %**

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
<u>Estimated Total</u>	<u>\$141,350</u>

* 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
<u>Total</u>	<u>\$ 10,100</u>



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

Estimated Total

\$150,000



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

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

+ 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 Review

Estimated 2024-25 Allowable Tax Levy Discussion:

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

- Proposed Tax Levy increase for 2024-25 is 2.5% increase
- **Maximum *Allowable* Levy for 2024-25 : \$11,107,261 (Threshold)**
- \$271,261 increase from 2023-24
- Required district revenue for debt service: \$408,000
- **The tax cap calculation established the levy limit, not the levy.**
- **Property Tax Report Card is due 4/29 and changes to the tax cap calculation may be made in the OSC portal up until this day.**
- **24-25 Levy= Proposed Budget - Estimated State Aid - Appropriated Fund Balance and Reserves - Other Revenue**
**Every 1% increase on the tax levy = ~\$110k*

2023-24 Tax Rate for Town of Onondaga: \$29.79

- **Projected 24-25 Tax Rate for Town of Onondaga with 2.5% increase: ~\$30.33**
- **Increase of ~\$.54/\$1,000 or 1.79%**

Year over Year Comparatives

School Year	Budget to Budget	Tax Levy Increase	Tax Rate Increase
2009/10	2.33%	2.06%	-0.04%
2010/11	1.88%	1.33%	0.00%
2011/12	-0.77%	1.44%	0.98%
2012/13	3.53%	0.50%	0.00%
2013/14	3.59%	1.25%	0.00%
2014/15	1.64%	1.07%	0.00%
2015/16	2.65%	1.75%	1.60%
2016/17	1.43%	1.25%	-0.65%
2017/18	2.01%	1.00%	0.36%
2018/19	1.10%	-0.47%	-0.47%
2019/20	4.10%	1.95%	1.01%
2020/21	2.40%	1.50%	1.18%
2021/22	2.60%	1.99%	1.50%
2022/23	7.31%	1.95%	1.95%
2023/24 est	3.72%	1.98%	1.71%
Average	2.63%	1.37%	0.61%

Budget Revenue Proposal 2024-2025

	2023-2024 Budget	2024-2025 Estimated Budget
Total	\$25,810,709	\$26,877,621
State Aid (Governor's Budget)	\$12,737,795	\$12,480,928
Other Revenue	\$480,000	\$705,000
Reserves	\$910,000	TBD
Fund Balance	\$846,914	TBD
Tax Levy	\$10,836,000	\$11,107,261

Budget Proposal 2024-2025

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

	2023-2024 Estimated Budget	2024-2025 Estimated Budget
Total Budget Expenditures	\$25,810,709	\$26,877,621
Budget Percent Increase	*3.72%	*4.13%
Total Budget Revenue	\$24,053,795	\$24,857,374
Fund Balance and Reserves	\$1,756,914	
Budget Shortfall	\$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

