



Onondaga

Central Schools

2024-2025 Budget Development & Process Update

March 26, 2024

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:
 - Bids for Natural Gas and Electricity came in today 3/26
- Health Insurance is 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.

2024-25 Utilities Budget

- COVID
 - Impact: 2021 Electric Contract Award: \$0.0337/kWh
 - \$30 million savings
- Return to pre-COVID usage /Geopolitical impacts / Electricity distribution charges
 - Impact: 2024 Electric Contract Award: \$0.0669/kWh
 - NYSMEC has selected a 2 year award as a result.
- 2021 Gas Contract Award: \$2.5160 Mthly and \$3.0250 Dly
- 2024 Gas Contract Award: \$3.3320 Mthly and \$3.9380 Dly

*** Budgeting for 99% increase in electricity and 30% increase in natural gas ~\$125k increase to last year's budget.**

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>\$133,150</u>

* Part of the District Technology Budget

Building Requests for 2024-25 Budget

Jr/Sr High School

- ELA Position (1.0 FTE + Benefits) \$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: \$47,000~~

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 gasoline engine
 - 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
- **Safe Schools Funds
 - Camera and Security Replacements

\$15,000

\$ 35,000

Estimated Total

\$50,000

**Eligible for Building Aid = 85.2%*

***100% Reimbursable in 24-25*



Budget Revenue Proposal 2024-2025

	2023-2024 Budget	2024-2025 Estimated Budget
Total	\$25,810,709	\$26,825,000
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

Reserves and Fund Balance 2024-25

Reserves	2022-2023	2023-2024	2024-2025
Unemployment	\$75,000	\$75,000	TBD
ERS	\$350,000	\$350,000	TBD
TRS	\$100,000	\$300,000	TBD
EBLAR	\$140,000	\$185,000	TBD
Fund Balance	\$689,037	\$846,914	TBD
Total	\$1,279,037	\$1,756,914	\$1,967,416

Budget Proposal 2024-2025

	2023-2024 Estimated Budget	2024-2025 Estimated Budget
Total Budget Expenditures	\$25,810,709	\$26,825,000
Budget Percent Increase	*3.72%	*3.93%
Total Budget Revenue	\$24,053,795	\$24,857,374
Fund Balance and Reserves	\$1,756,914	
Budget Shortfall	\$0	(\$1,967,416)

2024-2025 Proposed Budget

	2023-2024 BUDGET	2024-2025 PROPOSED	Increase/ (Decrease)	Percent Inc/Dec
Board of Education - Board of Education, District Clerk, Budget Meeting	\$24,120	\$20,780	(\$3,340)	-13.8%
Central Administration - District Office	\$346,201	\$348,443	\$2,242	0.6%
Finance - Business Office, Independent Auditor, Tax Collection, Fiscal Agent Fee, Treasurer	\$398,963	\$413,145	\$14,182	3.6%
Staff - Legal Services, Personnel and Public Relations	\$90,374	\$96,000	\$5,626	6.2%
Maintenance	\$2,091,899	\$2,240,024	\$148,125	7.1%
Central Services - Printing Operations, Admin, Computers, and SRO's	\$344,923	\$339,500	(\$5,423)	-1.6%
Special Items - Liability Insurance, BOCES Rent and Administration, Unclassified	\$204,933	\$215,950	\$11,017	5.4%
Admin. Improvement - Principals, Clerical Staff, BOCES Services, SRO In-Service Training	\$777,723	\$803,689	\$25,966	3.3%
Teaching	\$8,680,129	\$9,321,409	\$641,280	7.4%
Instructional Media	\$1,093,106	\$992,600	(\$100,506)	-9.2%
Pupil Services - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,519,968	\$1,639,617	\$119,649	7.9%
Transportation - Student local and out-of-district transportation and Bus Garage	\$1,758,908	\$1,831,584	\$72,676	4.1%
Employee Benefits	\$4,898,765	\$5,125,894	\$227,129	4.6%
Debt Service - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$3,580,698	\$3,436,365	(\$144,333)	-4.0%
Total Budget	\$25,810,710	\$26,825,000	\$1,014,290	3.9%

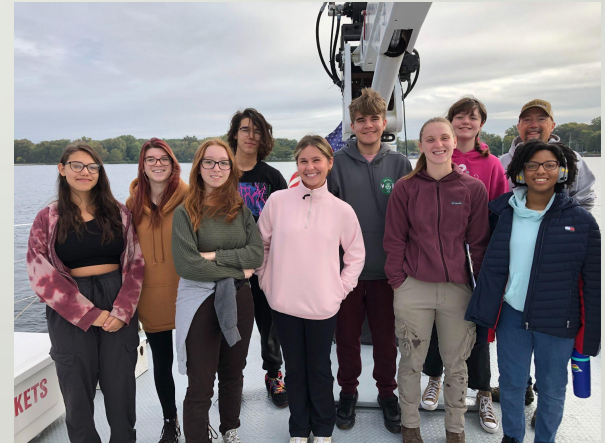
2024-2025 3-Part Budget

	2023-24 Budget	2024-25 Proposed	Difference	Percent Change
Administration	\$2,186,237	\$2,236,507	\$50,270	2.30%
Program	\$17,950,876	\$18,911,104	\$960,228	5.35%
Capital	\$5,673,597	\$5,677,389	\$3,792	0.07%
	\$25,810,710	\$26,825,000	\$1,014,290	3.93%

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

