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 ASSOCIATION OF SCHOOL BUSINESS OFFICIALS

# Governors Proposal for OCS

2024-2025 **<u>Proposed</u>** Increase in Aid of $274,609 or 2.7% **exclusive of building aid.**

<u>Historical Comparison</u>:

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:

- 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 | | 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 |
| Estimated Total | $65,500 |

*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 |
| **Estimated Total** | **$141,350** |

* 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

# 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 |
| 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**

( [ ( Total taxes levied for prior fiscal year + Prior year reserve offset − Reserve amount (including interest earned) ) × Tax base growth factor[1] ] + PILOTs receivable in the prior fiscal year − Capital tax levy exclusion, prior fiscal year − Tort exclusion, prior fiscal year )

× Allowable levy growth factor (1.00 to 1.02)[2] − PILOTs receivable in coming fiscal year + Available carryover, if any = **Tax Levy Limit**

**+ Exclusions**

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

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

| | 2023-2024 Budget | 2024-2025 Estimated Budget |
|---|---|---|
| **Tax Levy** | $10,836,000 | $11,107,050 |
| **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 |
| **Total** | $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** |
|---|---|---|
| **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...

<u>Finalize</u>….

- 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 |