



Onondaga Central Schools

2024-2025 **BUDGET DEVELOPMENT & PROCESS UPDATE**

APRIL 9, 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
- The Tax Levy Limit for 2024-25 is a **2.50** % increase from 2023-24



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:
 - 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 Monthly and \$3.0250 Daily
- 2024 Gas Contract Award: \$3.3320 Monthly and \$3.9380 Daily

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



Final Building Budget Additions

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



Final Building Budget Additions

Wheeler Elementary School

• Annual Desk Replacement	\$ 10,000
• 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



Final Building Budget Additions

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
<u>Estimated Total</u>	<u>\$104,200</u>

* Part of the District Technology Budget



Final Building Budget Additions

Summary

• Rockwell Elementary School:	\$ 65,500
• Wheeler Elementary School:	\$133,150
• Jr./Sr. High School:	<u>\$104,200</u>
Total:	\$302,850



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



Final District Budget Additions

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>



Final District Budget Additions

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



Final District Budget Additions

Maintenance

- **Safe Schools Funds \$ 35,000
 - Camera and Security Replacements

Estimated Total

\$35,000

**Eligible for Building Aid = 85.2%*

***Reimbursed in 25-26 @ BLD 3 ratio (84%)*



Final District Budget Additions

Summary

• Districtwide Technology:	\$ 10,100
• Annual Lease/Repurchase Plan:	\$150,000
• Maintenance:	<u>\$ 35,000</u>
Total:	\$195,100



2024-25 Bus Proposition

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%*



COST SAVING EFFORTS

Rockwell ES

- ARPA Funded AIS Position (\$ 74,500)

Wheeler/Rockwell ESs

- Musical Instruments: (Alt. funding source) (\$ 16,000)
- ARPA Funded Promise Zone Coordinator (\$ 47,000)

Jr/SrHS

- (2) Teaching Assistant Positions (\$ 71,698)
- Athletic Director Position (\$123,825)

District

- Capital Outlay (\$100,000)
- Floor Scrubber (\$ 15,000)

Total: (\$448,023)



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 Review

Estimated 2024-25 Allowable Tax Levy Discussion:

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

- Tax Levy 2024-25 at 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%



Budget Revenue Proposal 2024-2025

	2023-2024 Budget	2024-2025 Estimated Budget
Total	\$25,810,709	\$26,700,598
State Aid (Governor's Budget)	\$12,737,795	\$12,480,928
Other Revenue	\$480,000	\$705,000
Reserves	\$910,000	\$1,010,000
Fund Balance	\$846,914	\$833,014
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	\$75,000
ERS	\$350,000	\$350,000	\$370,000
TRS	\$100,000	\$300,000	\$380,000
EBLAR	\$140,000	\$185,000	\$185,000
Fund Balance	\$689,037	\$846,914	\$833,014
Total	\$1,279,037	\$1,756,914	\$1,843,014

***Any increases in State Aid will be applied to fund balance and reserves**



Budget Proposal

2024-2025

	2023-2024 Estimated Budget	2024-2025 Estimated Budget
Total Budget Expenditures	\$25,810,709	\$26,700,598
Budget Percent Increase	3.72%	3.45%
Total Budget Revenue	\$24,053,795	\$24,857,584
Fund Balance and Reserves	\$1,756,914	\$1,843,014
Budget Shortfall	\$0	\$0



2024-2025 Proposed Budget

	2023-2024 <u>BUDGET</u>	2024-2025 <u>PROPOSED</u>	Increase/ <u>(Decrease)</u>	Percent <u>Inc/Dec</u>
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	\$420,087	\$21,124	5.3%
Staff - Legal Services, Personnel and Public Relations	\$90,374	\$96,000	\$5,626	6.2%
Maintenance	\$2,091,899	\$2,200,024	\$108,125	5.2%
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	\$9,249,708	\$569,579	6.6%
Instructional Media	\$1,093,106	\$992,600	(\$100,506)	-9.2%
Pupil Services - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,519,968	\$1,593,917	\$73,949	4.9%
Transportation - Student local and out-of-district transportation and Bus Garage	\$1,758,908	\$1,843,322	\$84,414	4.8%
Employee Benefits	\$4,898,765	\$5,140,214	\$241,449	4.9%
Debt Service - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$3,580,698	\$3,436,365	(\$144,333)	-4.0%
Total Budget	\$25,810,709	\$26,700,598	\$889,889	3.45%



2024-2025 3-Part Budget

	2023-24 Budget	2024-25 Proposed	Difference	Percent Change
Administration	\$2,677,113	\$2,778,002	\$100,889	3.77%
Program	\$17,216,061	\$17,829,756	\$613,695	3.56%
Capital	\$5,917,535	\$6,092,840	\$175,305	2.96%
	\$25,810,709	\$26,700,598	\$889,889	3.45%



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
	Board Adopts BOCES Budget
May 7	Budget Hearing
May 21	Budget Vote

