

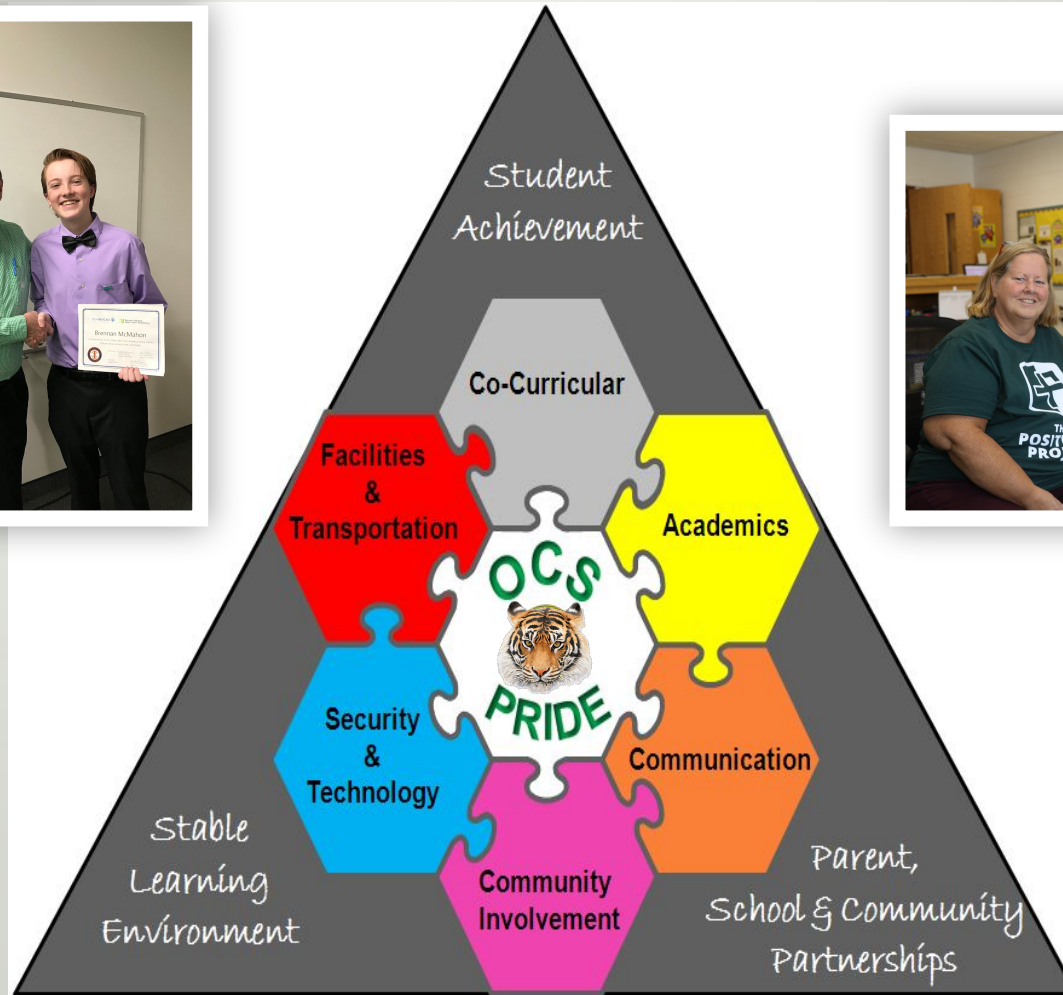


Onondaga Central Schools

2020-2021 Budget Development & Process Update

May 12, 2020

Strategic Goals



Strategic Goals

Student Achievement:

Onondaga Central School PK-12 students will be proficient in all curricular areas, as measured by state, local, formative, and summative assessments, by having the necessary resources in place, and service learning will be implemented for all students.

Parent, School and Community Partnerships:

Recognizing the connection between student achievement and school success when students feel a sense of belonging, OCS will communicate opportunities for families and students to participate in goal-oriented activities at all grade levels.

Engaging Learning Environment:

Our students will learn in traditional and innovative environments that are safe, respectful, and encourage individual strengths. We will continue to utilize technology to keep student learning relevant in an effort to enhance the future success of students.

2020-21 NYS State Budget

Governor Cuomo proposal for 2020-21 Executive Budget

- \$28.6 billion in formula-based school aid
- Foundation Aid at \$20.759b
 - We would have seen an increase of \$504m over the 2019-20 base
 - Proposed Foundation Aid included increase of \$50 million for Community Schools Set-Aside

2020-21 Enacted State Budget

- \$27.4 billion in formula-based school aid
- Foundation Aid flat at \$18.411b or base year amount
 - Schools that were included in proposal as “new” eligible districts to begin receiving Community Schools funds in 2020-21 SY are no longer slated for this restricted funding

Current Year Actuals vs. Projections Under 2020-21 Enacted Budget

2019-20

- Public Excess High Cost Aid
\$670.12m
- Private Excess High Cost Aid
\$396.59m
- Instructional Material Aids
\$273.67m
- Full Day K Conversion Aid
\$4.34m
- Charter School Transitional Aid
\$46.14m
- Building/ Reorg. Incentive Bldg. Aid
\$3.124b
- BOCES Aid
\$1.020b
- Transportation Aid
\$1.999b

2020-21

- Public Excess High Cost Aid
\$616.86m (-\$53.26m)
- Private Excess High Cost Aid
\$422.62m (+\$26.03m)
- Instructional Material Aids
\$273.93m (+\$260k)
- Full Day K Conversion Aid
\$2.48m (-\$1.86m)
- Charter School Transitional Aid
\$44.28m (-\$1.86m)
- Building/ Reorg. Incentive Bldg. Aid
\$3.118b (-\$6.48m) ()*
- BOCES Aid
\$1.032b (+\$12m)
- Transportation Aid
\$2.107b (+\$108.3m)

Pandemic Adjustment to State Spending Under 2020-21 Enacted Budget

- **Pandemic Adjustment = (\$1.128b)**
- Authorizes DOB's Budget Director to adjust state spending (including School Aid) if actual state revenues decrease and/or expenditures increase beyond certain levels
 - Legislators have a 10 day period to make changes to adjustments
- Revenues and expenditures will be evaluated at fixed "Measurement Periods" throughout the state fiscal year
 - Measurement Periods:
 - April 1 - April 30
 - May 1 - June 30
 - July 1 - December 31

Pandemic Adjustment to State Spending Under 2020-21 Enacted Budget

The state will utilize the cash basis accounting method to determine whether or not the General Fund is unbalanced during these Measurement Periods.

- **Unbalanced Budget Determination:**

- During any Measurement Period, the budget will be deemed unbalanced for the 2020-21 fiscal year if:

- Actual State Operating Funds Tax Receipts are less than 99% of Estimated State Operating Funds Tax Receipts

Or

- Actual State Operating Funds Disbursements are more than 101% of Estimated State Operating Funds Disbursements, or both

Uncertainty/Unanswered Questions Remain

- What will be the mechanism used for any future adjustments?
- How will the adjustment process work and what is the direct impact to State Aid for school districts?

Budget Development Factors

2020-2021 Allocation of Resources

- **Economic Impact of the COVID 19 virus??**
- Student Enrollment Trends (next few slides)
- State and Federal Mandates

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

- 1.0181%: 2020-21 decreased previous yr 1.02
- 2019-2020 Tax Cap 1.95%
- Our Maximum Tax Cap for 2020-21 **1.57%**
- Tax Cap for 2020-21 will be 1.50%

Tax Comparison

	Projected 2020-21 Tax Rates	Actual 2019-20 Tax Rates	Projected 2019-20 Tax Rates	\$ Change in Tax Rates	% Change in Tax Rates
Lafayette	\$28.18	\$27.76	\$28.46	\$0.42	1.50%
Marcellus	\$27.59	\$27.18	\$27.29	\$0.41	1.50%
Onondaga	\$27.73	\$27.32	\$27.86	\$0.41	1.50%
Otisco	\$1,357.86	\$1,337.79	\$1,323.40	\$20.07	1.50%
Full Value	\$26.21	\$25.82	\$26.48	\$0.39	1.50%

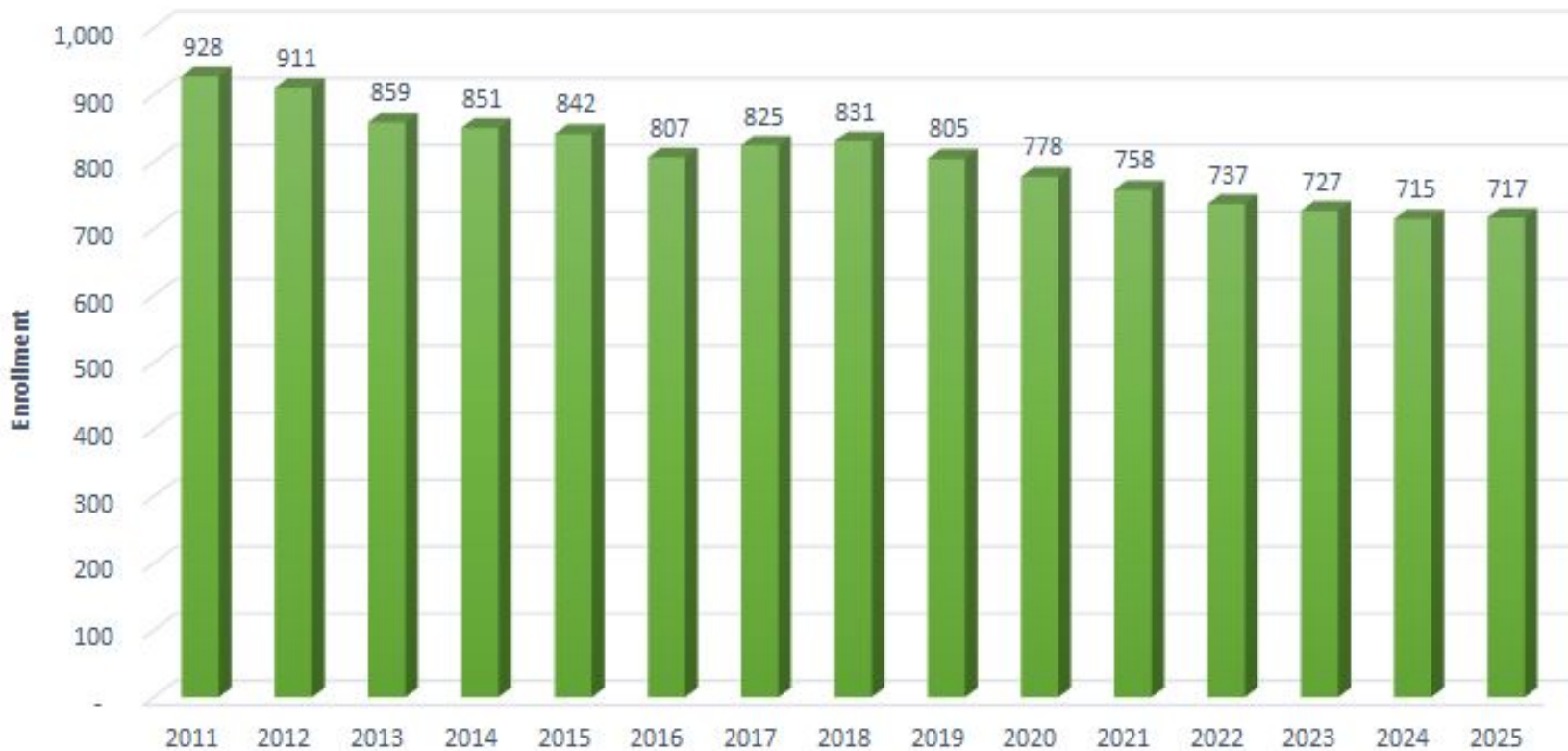
Comparison of Budgets

<u>School Year</u>	<u>Budget to Budget</u>	<u>Tax Levy Increase</u>	<u>Tax Rate Increase</u>
2008/09	5.64%	5.05%	-0.21%
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 est.	2.40%	1.50%	1.50%
Average	2.43%	1.51%	0.31%

Onondaga Central Enrollment

Five Year Onondaga CSD Trends & Projections

Total Enrollment Trend

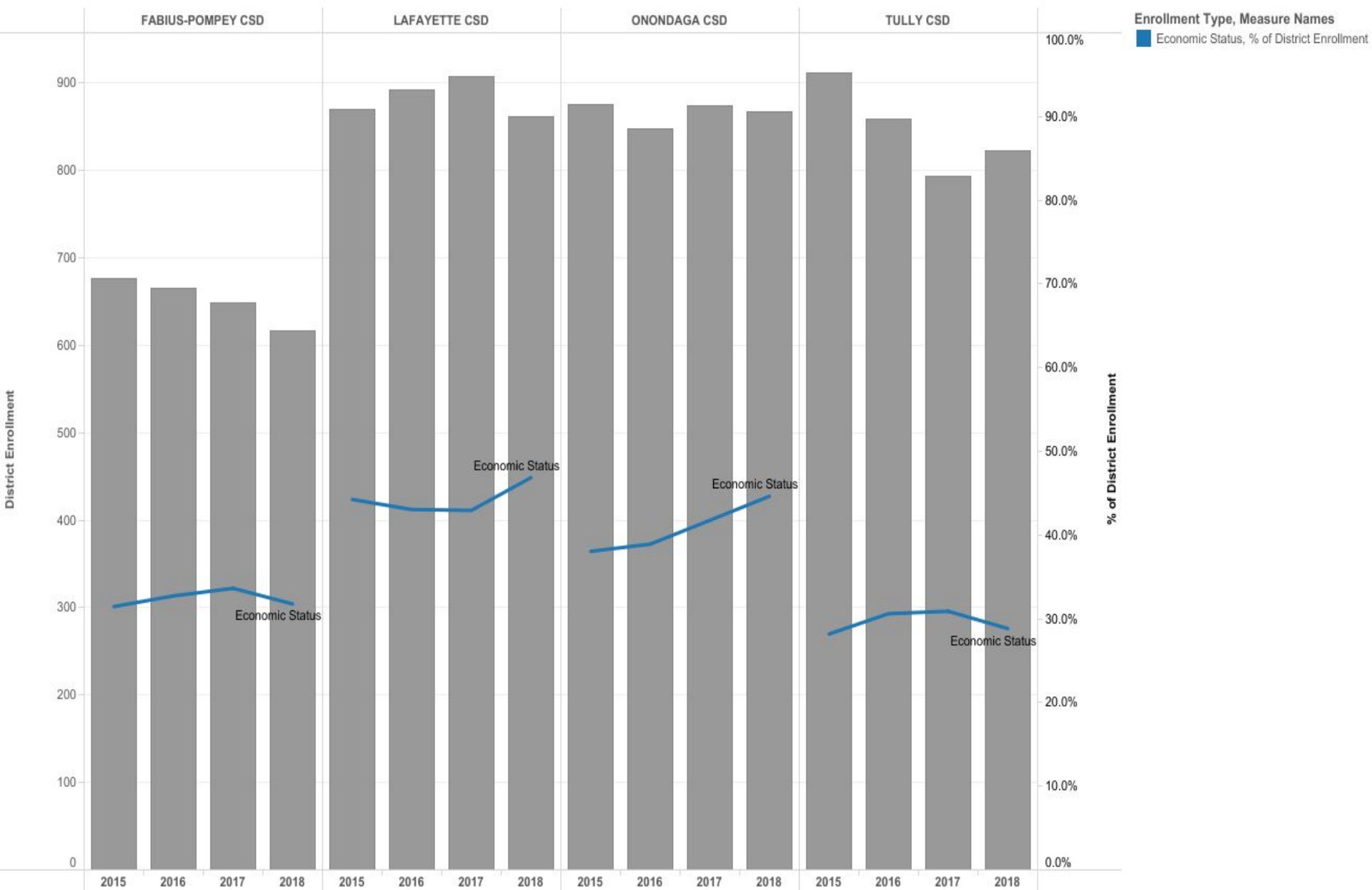


Enrollment Breakdown (District Level)

District: FABIUS-POMPEY CSD, LAFAYETTE CSD, ONONDAGA CSD and 1 more

Note: Economic Status indicates combined free and reduced lunch %

Source: NYSED School Enrollment Data



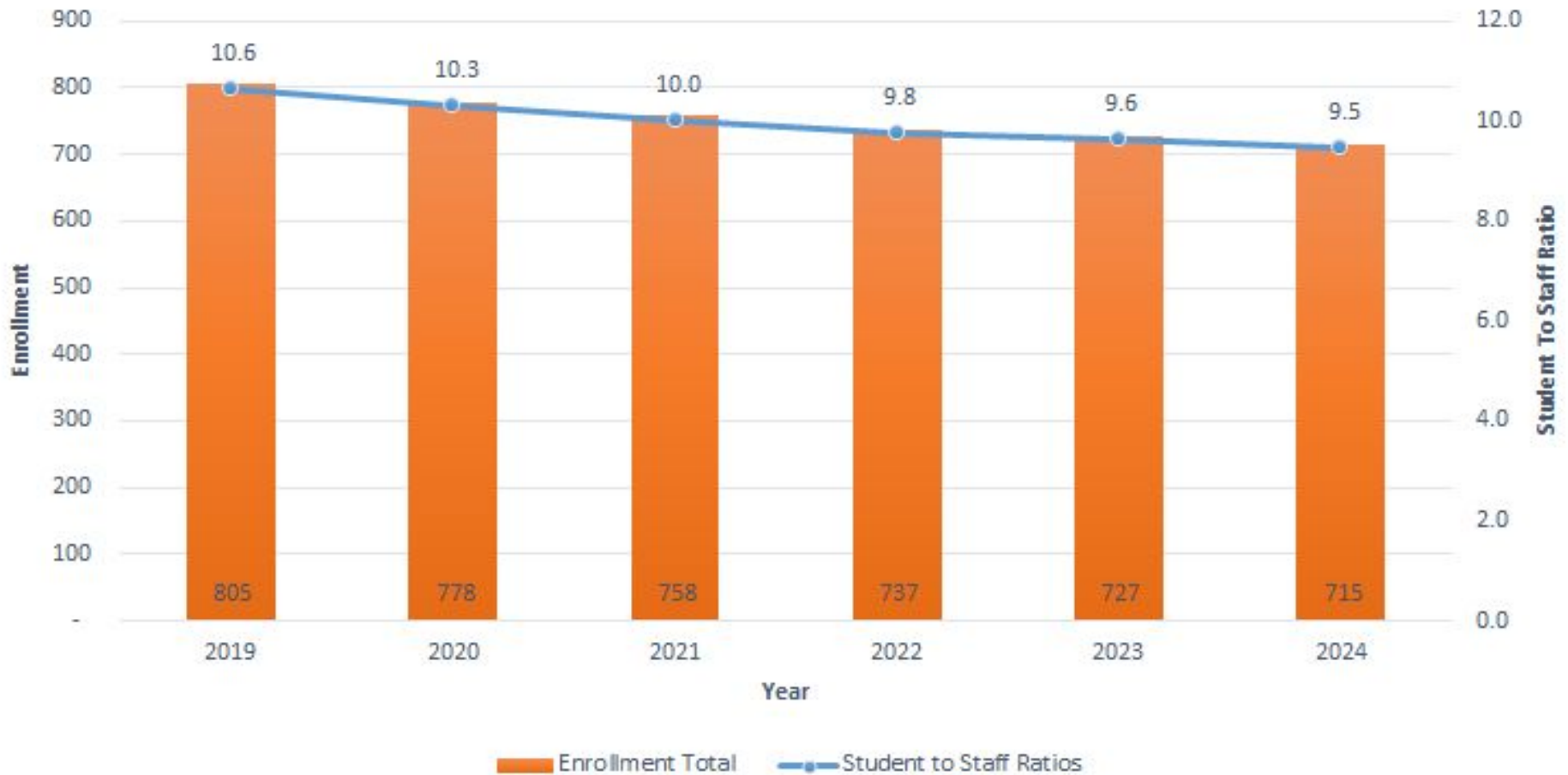
Onondaga CSD PreK-12

Enrollment as of February 2020

Enrollment	BEDS Day 2009-10	BEDS Day 2010-11	BEDS Day 2011-12	BEDS Day 2012-13	BEDS Day 2013-14	BEDS Day 2014-15	BEDS Day 2015-16	BEDS Day 2016-17	BEDS Day 2017-18	BEDS Day 2018-2019	Enrollment	As Of 2/3/2020
Full Day PreK							8	12	11	16	UPK Preschool AM	17
OCS Preschool							28	47	26	11	UPK Preschool PM	18
										7	4410 Full Day Preschool	9
										13	4410 Preschool AM	11
										9	4410 Preschool PM	12
K	72	65	64	63	54	58	47	66	60	62	K	50
1	80	72	66	64	70	60	58	49	66	65	1	62
2	69	75	74	65	63	67	53	55	42	58	2	59
3	65	66	77	65	65	60	63	51	55	46	3	55
4	64	67	68	73	63	69	57	67	57	54	4	47
5	67	62	63	61	75	57	66	52	69	56	5	57
6	67	69	59	64	64	76	60	66	54	68	6	56
7	81	69	76	63	66	64	76	66	69	55	7	72
8	74	74	69	76	66	68	63	78	70	62	8	50
9	86	78	75	67	76	68	67	64	82	69	9	69
10	69	74	73	70	63	70	70	72	70	77	10	63
11	86	72	67	66	65	64	69	70	71	67	11	73
12	74	82	73	67	60	60	63	64	68	66	12	65
Total K-12	954	925	904	864	850	841	812	820	833	805	Total K-12	778
Enrollment											Enrollment	
Pre K-2	246	240	258	229	221	210	194	229	205	241	Pre K-2	238
3-6	263	264	267	263	267	262	246	236	235	224	3-6	215
7-12	470	449	433	409	396	394	408	414	430	396	7-12	392
Out of District	34	37	40	49	43	29	24	25	28	30	Out of District Placement	21
Total	1013	990	998	950	927	895	872	904	898	891	Total	866
Private/Parochial							40	37	40	41	Private/Parochial	22
Charter							6	2	2	3	Charter	2
Homeschool							16	21	22	33	Homeschool	37
Homebound							2	2	0	0	Homebound	0
GED							2	1	0	3	GED	0
Total School Age Students							938	967	962	971	Total School Age Students	927

Onondaga Central Enrollment

Enrollment and Student To Staff Ratios

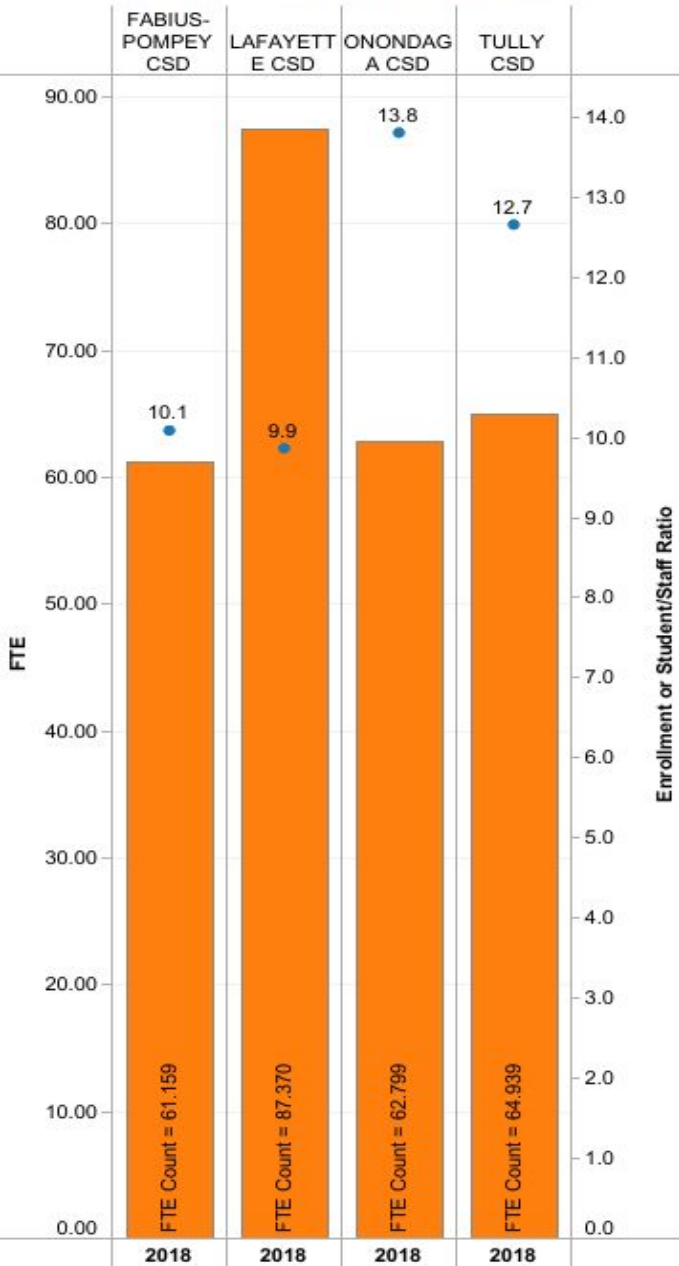


Staffing Ratios

District(s): FABIUS-POMPEY CSD, LAFAYETTE CSD, ONONDAGA CSD and 1 more

Position(s): Teacher

Source: NYSED Salary and Enrollment Records

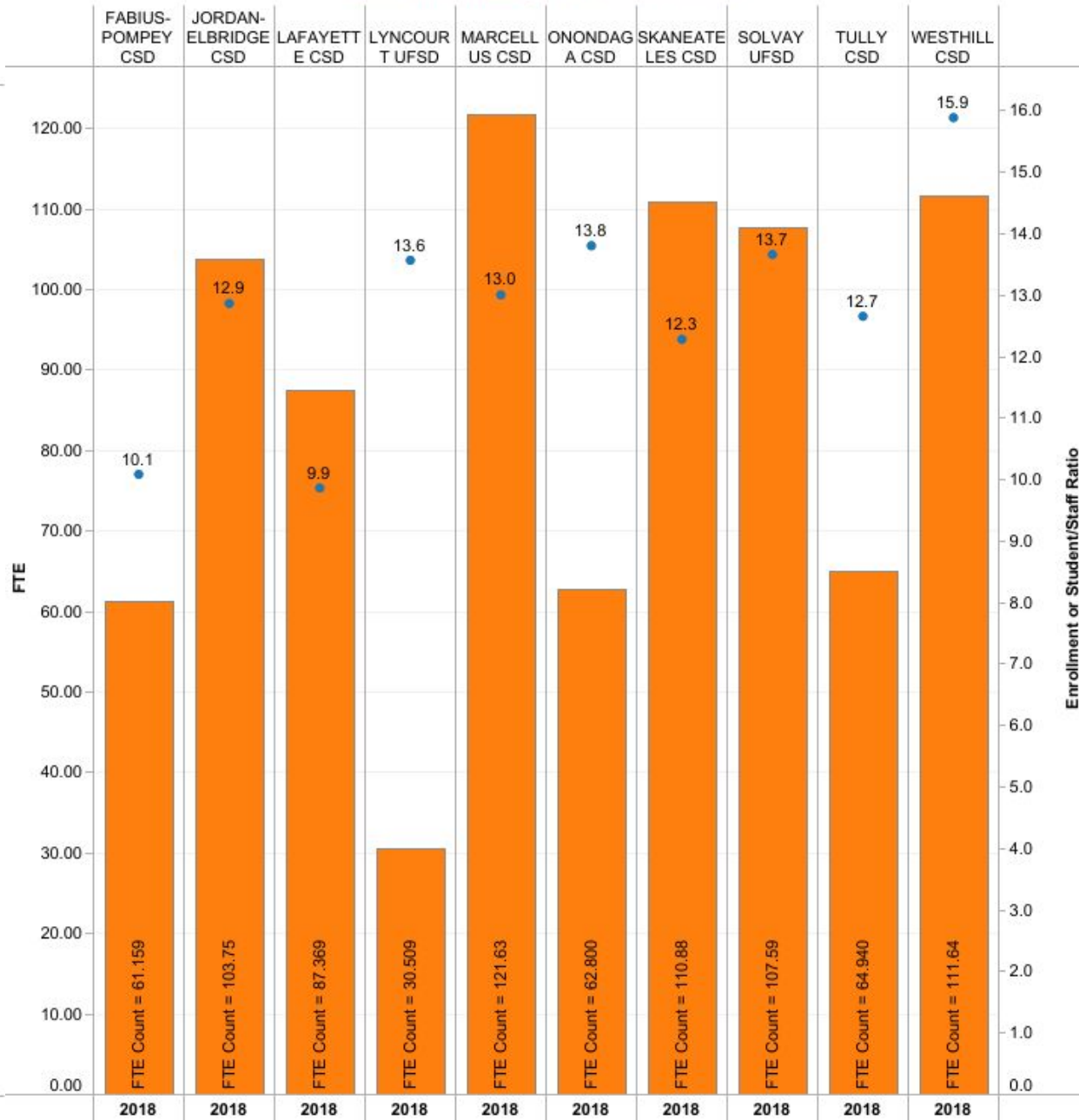


Staffing Ratios

District(s): FABIUS-POMPEY CSD, JORDAN-ELBRIDGE CSD, LAFAYETTE CSD and 7 more

Position(s): Teacher

Source: NYSED Salary and Enrollment Records



Budget Development Factors

2020-2021 Allocation of Resources (continued)

- Retirement System Rates have decreased slightly for 2019-20.
 - TRS: Rate 9.53% (a slight decrease from 19-20 rate of 10%)
 - ERS: Rate 14.6% (equal to 19-20 of 14.6)
- Energy Services:
 - Natural Gas and Electricity are projected to increase.
 - Tentatively budgeting 10% increase
- Health Insurance Projected to increase 8%.
- Workers Compensation has decreased from 12.6% to 12.2%.
- Liability Insurance increase tentatively will be 4.2%
- BOCES costs are anticipated to increase between 4% and 10% depending on the service.

Governors Proposal for OCS

~~2020-2021 Proposed Increase in Aid of \$363,370 or 3.44%.~~

2020-2021 Actual Increase in Aid of \$288,624 or 2.73% (as of 4/1/20)

Historical Comparison:

2015-16: \$442,614 or 4.65%

2016-17: \$694,351 or 7.65%

2017-18: \$93,041 or 1.8%

2018-19: \$74,717 or 1.4%

2019-20: \$699,570 or 7.08%



State Aid Comparison

State Aid Run:Executive Budget				
2019-20 Estimated State Aid compared to the 2020-21 Executive Proposal and Actuals				
AID CATEGORY	Estimated State Aid 2019-20	Proposed State Aid 2020-21	Executive State Aid 2020-21	Difference between proposal and actual
FOUNDATION AID	5,518,085	5,583,461	5,518,085	-65,376
Universal Pre-K	102,620	105,552	105,552	0
BOCES	1,022,961	1,150,151	1,135,126	-15,025
High Excess Cost	306,244	258,928	258,928	0
Private Excess Cost	0	0	0	0
Hardware & Technology	14,824	14,741	14,451	-290
Software, Library, Textbook	67,271	66,862	65,336	-1,526
Transportation	1,632,000	1,804,174	1,806,467	2,293
Sub-Total (Chg W/O Build Aid)	8,664,005	8,983,869	8,903,945	-79,924
Building Aid	1,827,597	1,920,862	1,923,114	2,252
Supplemental Pub Excess Cost	18,672	18,672	18,672	0
TOTAL	10,513,200	10,923,403	10,845,731	-77,672

District Requests for 2020-2021 Budget

Transportation and Maintenance

Transportation Cash or Bond:

- School Bus Replacements not exceed estimated total-
 - 2- 72 passenger buses at an approximate cost of \$134,581w/drop down tire chains
 - 1- 30 passenger bus at an approximate cost of \$59,603.94

Estimates Total

\$328,766.38

District Requests 2020-2021 Budget

Annual Technology Lease/Purchase Replacement Plan

- 21 Jr./Sr. Lab Room 141 /\$600ea \$12,600

- 133 Chromebooks/\$300ea \$39,900
 - 38 Jr. & Sr. HS
 - 23 Wheeler ES (12 to replace tablets)
 - 71 Rockwell ES (36 to replace tablets)

- 16 Smart Boards/\$3000ea \$48,000
 - 5 Jr. & Sr. HS
 - 3 Wheeler ES
 - 3 Rockwell ES

Total

\$100,500

Budget to Budget

What is included to date:

	2019-2020 Budget	2020-2021 Estimated Budget
Total Budget	\$22,077,150	\$22,599,385
Budget Percent Increase	4.1%	2.4%
Total Revenue	\$22,077,150 (includes \$1,113,140 in fund balance and reserves)	\$22,599,385 (includes \$1,391,564 in fund balance and reserves)
Budget Shortfall	\$0	\$0

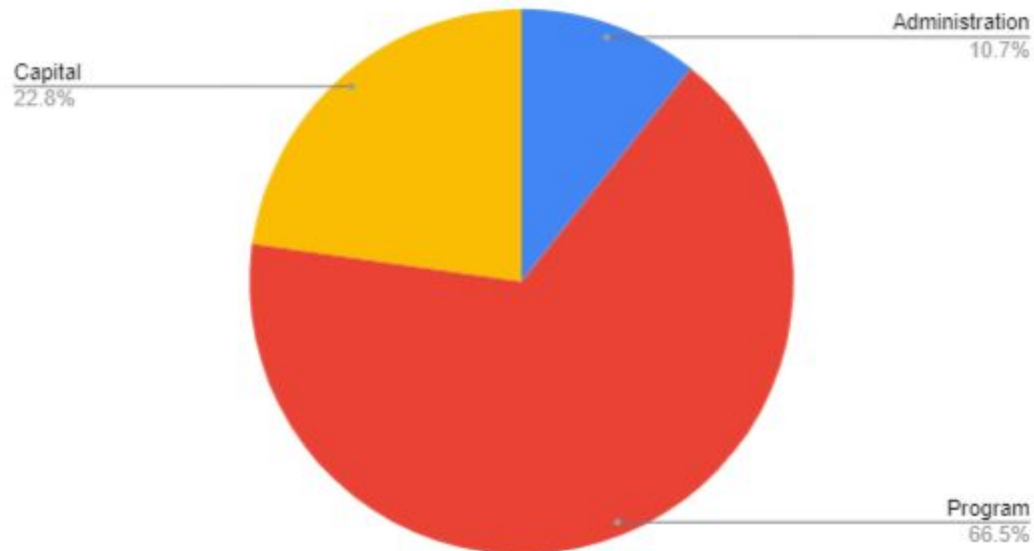
2020-2021 Estimated Budget (Middle Column) Currently includes:

- Percentage increases for salary and benefits for staff
- New Lunch Monitor for Wheeler
- Projected programing increases
- Revenue reflects updated State Aid Projections

Three Part Budget

	3 Part Budget	Benefits	Total 3 Part
Administration	\$1,923,932	\$463,344	\$2,387,276
Program	\$11,944,588	\$3,938,428	\$15,883,016
Capital	\$4,097,420	\$231,672	\$4,329,092
	\$17,965,940	4,633,445	22,599,385

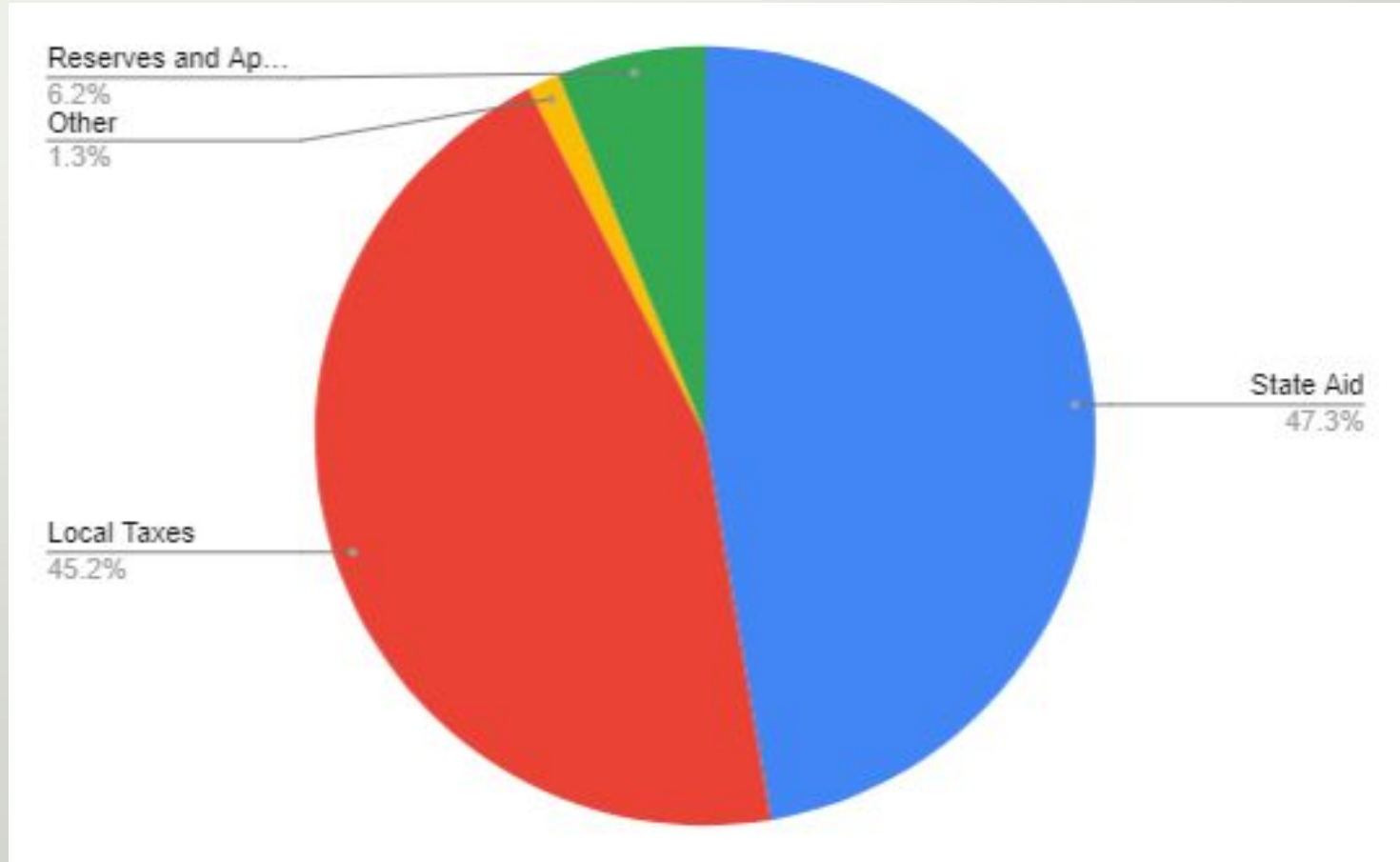
3 Part Budget, Benefits and Total 3 Part



2020-2021 General Fund Budget

	<u>2019-2020 BUDGET</u>	<u>2020-2021 PROPOSED</u>	<u>Increase/ (Decrease)</u>	<u>Percent Inc/Dec</u>
Board of Education - Board of Education, District Clerk, Budget Meeting	\$23,943	\$24,375	\$432	1.8%
Central Administration - District Office	\$312,738	\$302,706	(\$10,032)	-3.2%
Finance - Business Office, Independent Auditor, Tax Collection, Fiscal Agent Fee, Treasurer	\$294,800	\$322,763	\$27,963	9.5%
Staff - Legal Services, Personnel and Public Relations	\$71,788	\$76,446	\$4,658	6.5%
Maintenance	\$1,798,089	\$1,829,915	\$31,826	1.8%
Central Services - Printing Operations and Administrative Computers	\$164,500	\$283,290	\$118,790	72.2%
Special Items - Liability Insurance, BOCES Rent and Administration, Unclassified	\$187,331	\$168,390	(\$18,941)	-10.1%
Admin. Improvement - Principals, Clerical Staff, BOCES Services, SRO In-Service Training	\$761,240	\$745,962	(\$15,278)	-2.0%
Teaching	\$7,949,629	\$7,932,822	(\$16,807)	-0.2%
Instructional Media	\$881,342	\$935,240	\$53,898	6.1%
Pupil Services - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,303,194	\$1,379,268	\$76,074	5.8%
Transportation - Student local and out-of-district transportation and Bus Garage	\$1,595,052	\$1,697,258	\$102,206	6.4%
Employee Benefits	\$4,468,001	\$4,633,445	\$165,444	3.7%
Debt Service - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$2,265,505	\$2,267,505	\$2,000	0.1%
Total Budget	\$22,077,150	\$22,599,385	\$522,234	2.4%
	2019-2020	2020-2021		
GENERAL SUPPORT	\$2,853,188	\$3,007,885	\$154,697	5.4%
INSTRUCTION	\$12,490,456	\$12,690,550	\$200,094	1.6%
UNDISTRIBUTED	\$6,733,506	\$6,900,950	\$167,444	2.5%
	\$22,077,150	22,599,385	522,234	2.4%

2020-2021 Estimated Revenues



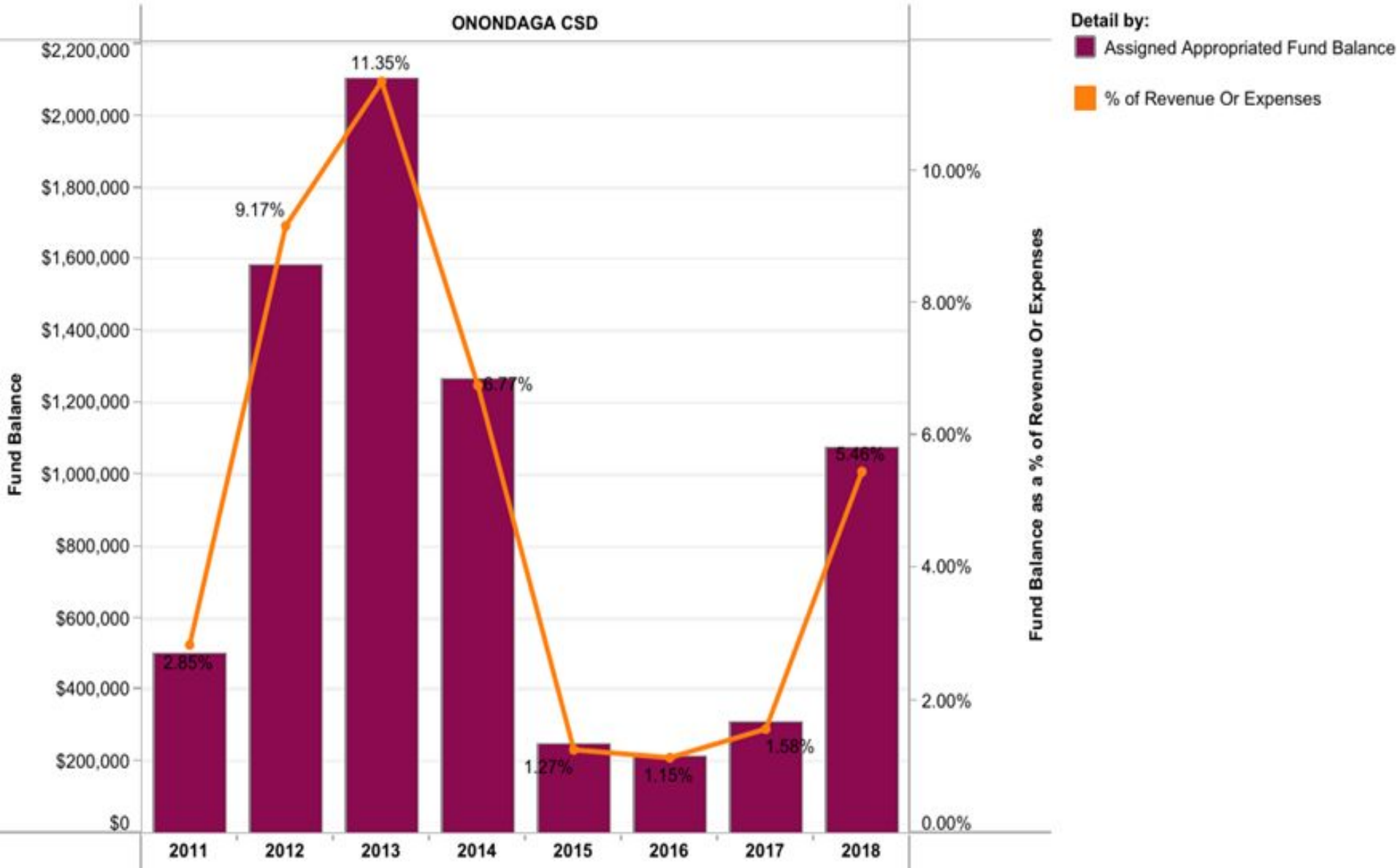
Fund Balance by Fund and Percentage

Shown as a % of Expense

District(s) - ONONDAGA CSD

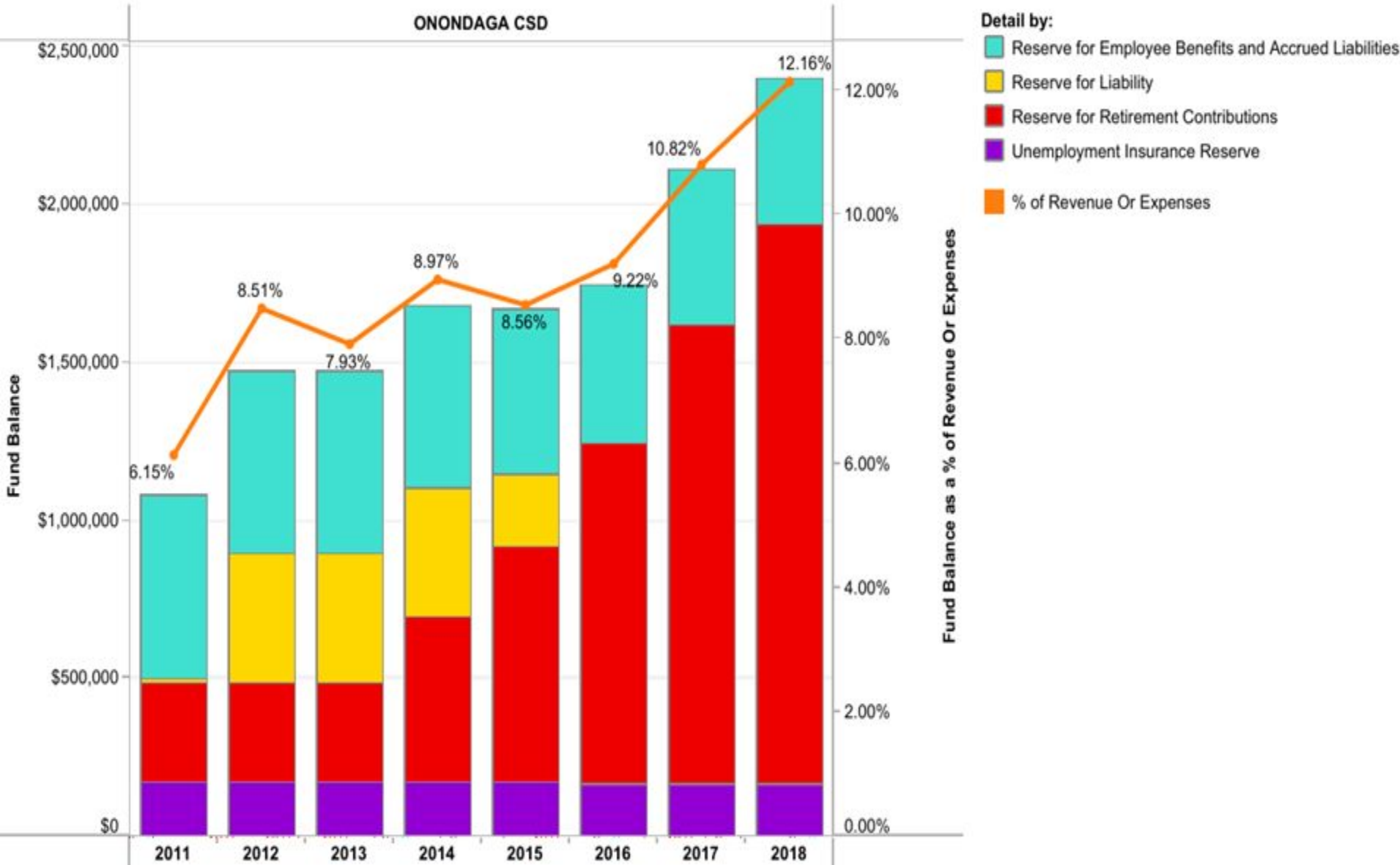
% of Revenues or Expenses reflects selected funds only

Source: NYSED ST-3 Form



Fund Balance by Fund and Percentage

Shown as a % of Expense
 District(s) - ONONDAGA CSD
 % of Revenues or Expenses reflects selected funds only
 Source: NYSED ST-3 Form



History Reserve Usage For Budget

	2018-2019	2019-2020	2020-2021
ERS	\$340,000	\$340,000	\$350,000
EBLAR	\$150,000	\$140,000	\$140,000
Unemployment	\$50,000	\$50,000	\$75,000
TRS	NA	NA	\$100,000
Unassigned Fund Balance	\$652,119	\$637,455	\$726,561

Next Steps..

Finalize....

- ~~Staffing & enrollment trends~~
- ~~District equipment needs~~
- ~~BOCES Service Requests~~
- Revenue State Aid, NYS Budget
- ~~2020-21 Tax Levy~~
- Amount of Reserves and Appropriated Fund Balance to balance the projected budget

Important Dates

February 11	Board Meeting
February 25	Board Meeting
March 1	Tax Cap Calculation due to OSG
March 10	Board Meeting
March 24	Board Meeting
April 14	Board Meeting
April 20	Board Adopts BOCES Budget
May 12	Board Meeting/ Adopt Budget?
May 26	Board Meeting/ Public Hearing
June 9	Budget Vote
June 10	Board Meeting/ Certify Budget Vote Results

