

North Syracuse Central School District

Budget Proposal

2021-22

April 12, 2021

Agenda

- Revenues
 - State Aid Status
 - Federal Stimulus
 - Final Tax Cap Calculation
- Considerations Impacting 2021-22
- Recommended Initiatives / Additions & Deletions
- Fund Balance & Reserves
- Vehicle & Library Propositions
- Budget Process Timeline

State Aid Status

- ▶ We received NYS aid information last week.
- ▶ The approved budget appears to be all good news:
 - ▶ Significant increase in Foundation Aid. A commitment to increase funding over 3 years and fully fund thereafter.
 - ▶ Elimination of Services Aid, proposed by the governor, and restoration of expense based aids.
 - ▶ Significant increase in UPK funding. We need more information about the parameters of this aid. However, it is expected that we provide a **full day program** for 4 year olds.

Approved State Aid

	Approved Budget 2020-21	Approved Budget 2021-22	Difference \$	%
Foundation Aid	46,734,982	50,243,674	3,508,692	7.51%
Excess Cost - Private	405,184	372,236	(32,948)	-8.13%
Excess Cost - Public	4,374,999	6,065,405	1,690,406	38.64%
Subtotal	51,515,165	56,681,315	5,166,150	10.03%
Hardware & Technology	156,093	152,495	(3,598)	-2.31%
Software, Library, Textbook,	690,449	666,677	(23,772)	-3.44%
Transportation	8,753,081	8,755,606	2,525	0.03%
BOCES	5,930,191	6,130,498	200,307	3.38%
Subtotal	15,529,814	15,705,276	175,462	1.13%
Total (Without Building Aid)	67,044,979	72,386,591	5,341,612	7.97%
Building Aid	3,649,402	3,030,833	(618,569)	-16.95%
Pandemic Adjustment	(1,404,329)	0	1,404,329	-100%
Federal Cares Restoration	1,404,329	0	(1,404,329)	-100%
TOTAL STATE AID	70,694,381	75,417,424	4,723,043	6.68%
Universal Pre-K	606,120	1,725,407	1,119,287	185%
TOTAL STATE AID w/ Pre-K	71,300,501	77,142,831	5,842,330	8.19%

Foundation Aid Funding Shortfall

- ▶ The Laws of 2007 reformed the State's method of allocating resources to school districts by consolidating some thirty existing aid programs into a **Foundation Aid** formula. This formula distributes funds to school districts based on the cost of providing a sound basic education and considers both the wealth of the district and regional cost differences.
- ▶ The 2007-08 Enacted Budget also included a four-year phase in of Foundation Aid. The 2009-10 Enacted Budget extended the phase in to 2013-14 and froze 2009-10 and 2010-11 Foundation Aid to 2008-09 Foundation Aid levels. The 2011-12 Enacted Budget extended the phase in to 2016-17.
- ▶ The promised phase in never happened.

Foundation Aid Shortfall

(\$177.5 Million Short)

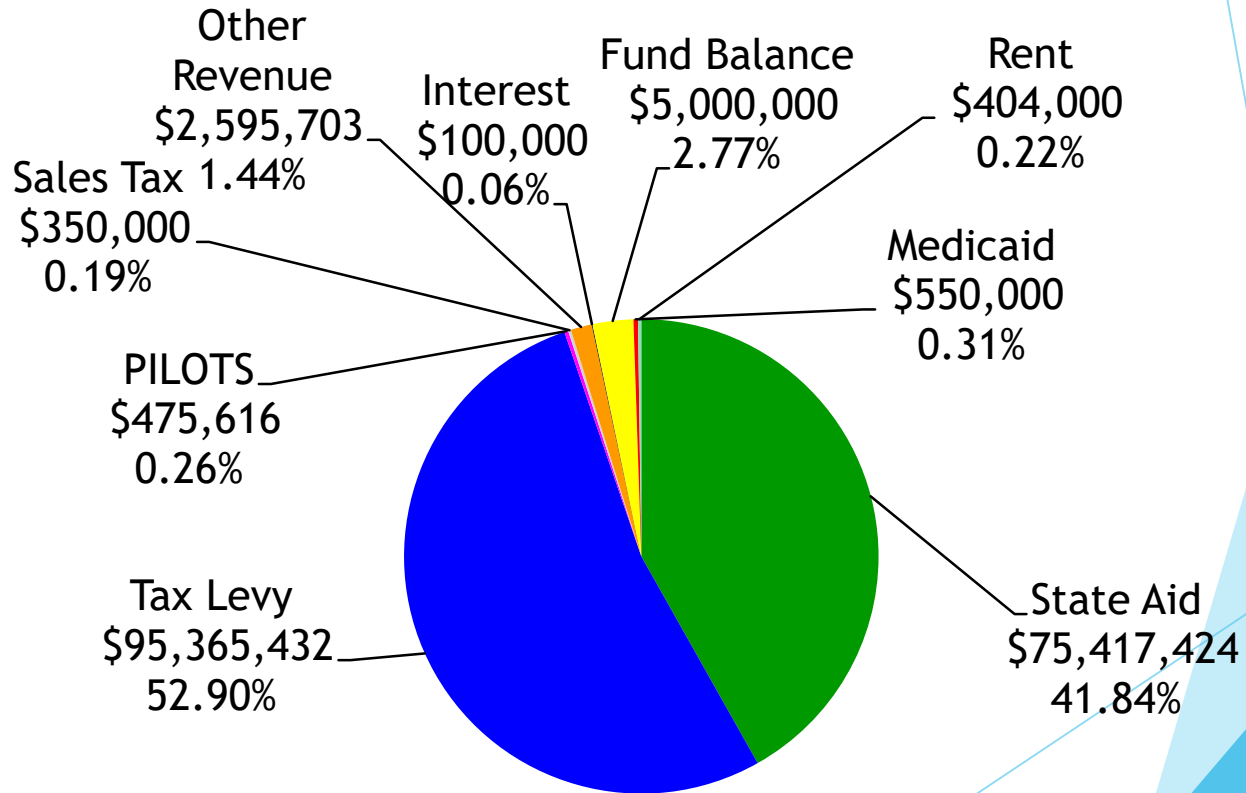
<u>Enacted State Budget/School Year</u>	<u>Current Year Aid</u>	<u>Full Phase-in Level ('Total Foundation Aid')</u>	<u>Short-Fall</u>
2007-08	\$38,127,395	\$51,905,964	\$13,778,569
2008-09	\$42,285,090	\$54,710,908	\$12,425,818
2009-10	\$42,317,268	\$59,749,290	\$17,432,022
2010-11	\$42,317,268	\$59,606,170	\$17,288,902
2011-12	\$42,317,268	\$56,889,215	\$14,571,947
2012-13	\$42,579,693	\$57,754,076	\$15,174,383
2013-14	\$42,699,660	\$59,296,055	\$16,596,395
2014-15	\$43,178,688	\$53,814,000	\$10,635,312
2015-16	\$43,324,523	\$52,758,740	\$9,434,217
2016-17	\$43,747,558	\$53,135,617	\$9,388,059
2017-18	\$44,998,315	\$53,278,729	\$8,280,414
2018-19	\$45,948,242	\$55,184,283	\$9,236,041
2019-20	\$46,735,862	\$56,936,326	\$10,200,464
2020-21	\$46,734,982	\$59,842,251	\$13,107,269

Federal Stimulus Funds

- ▶ Under the \$1.9 trillion American Rescue Plan passed by Congress and signed into law by President Biden in March, the NSCSD will be eligible for \$11,045,000.
- ▶ We must apply for reimbursement of eligible expenses.
- ▶ These funds were NOT factored into our NYS Aid information.
- ▶ These funds were not used to balance the 2021-22 budget.
- ▶ This is “one time money”, so we must be careful how it is incorporated into future district budgets. We want to ensure sustainability of programming so that positive student outcomes can be achieved over time.
- ▶ We hope that these funds will last several years to best support programming.

Revenues

\$180,258,175



Revenues

	2020-2021	2021-2022	Variance	
General State Aid	\$67,044,979	\$72,386,591	\$5,341,612	7.97%
PILOTS	\$424,408	\$475,616	\$51,208	12.07%
Sales Tax	\$350,000	\$350,000	\$0	0.00%
Interest	\$450,000	\$100,000	(\$350,000)	(77.78%)
Fund Balance	\$4,000,000	\$5,000,000	\$1,000,000	25.00%
Rent	\$404,000	\$404,000	\$0	0.00%
Use of General Reserve	\$1,000,000	\$0	(\$1,000,000)	(100.00%)
Medicaid	\$550,000	\$550,000	\$0	0.00%
Other Revenue	\$2,150,000	\$2,595,703	\$445,703	20.73%
Sub Total	\$76,373,387	\$81,861,910	\$5,488,523	7.19%
Building Aid	\$3,649,402	\$3,030,832	(\$618,569)	(16.95%)
Tax Levy	<u>\$92,544,955</u>	<u>\$95,365,432</u>	<u>\$2,820,477</u>	<u>3.05%</u>
Total	<u>\$172,567,744</u>	<u>\$180,258,175</u>	<u>\$7,690,431</u>	<u>4.46%</u>




Tax Cap Calculation

Final

Tax Levy 2020-2021:	\$92,544,955
Tax Base Growth Factor:	<u> x 1.0093</u>
	93,405,623
PILOT Revenue for 2020-2021:	424,408
Tax Levy for Capital for 2020-2021:	<u>(2,424,615)</u>
	91,405,416
Allowable Levy Growth Factor:	<u> x 1.0123</u>
	92,529,703
Estimated PILOT Revenue for 2021-2022:	(475,616)
Tax Levy for Capital for 2021-2022:	3,311,345
Other Exclusions (ERS & TRS > 2%):	0
Available Carryover:	<u> 0</u>
Tax Levy Limit 2021-2022:	<u>\$95,365,432</u>
Tax Levy Limit Increase:	<u>\$ 2,820,477 (3.05%)</u>

Estimated tax levy increase on a home of \$100,000 BEFORE STAR is \$71

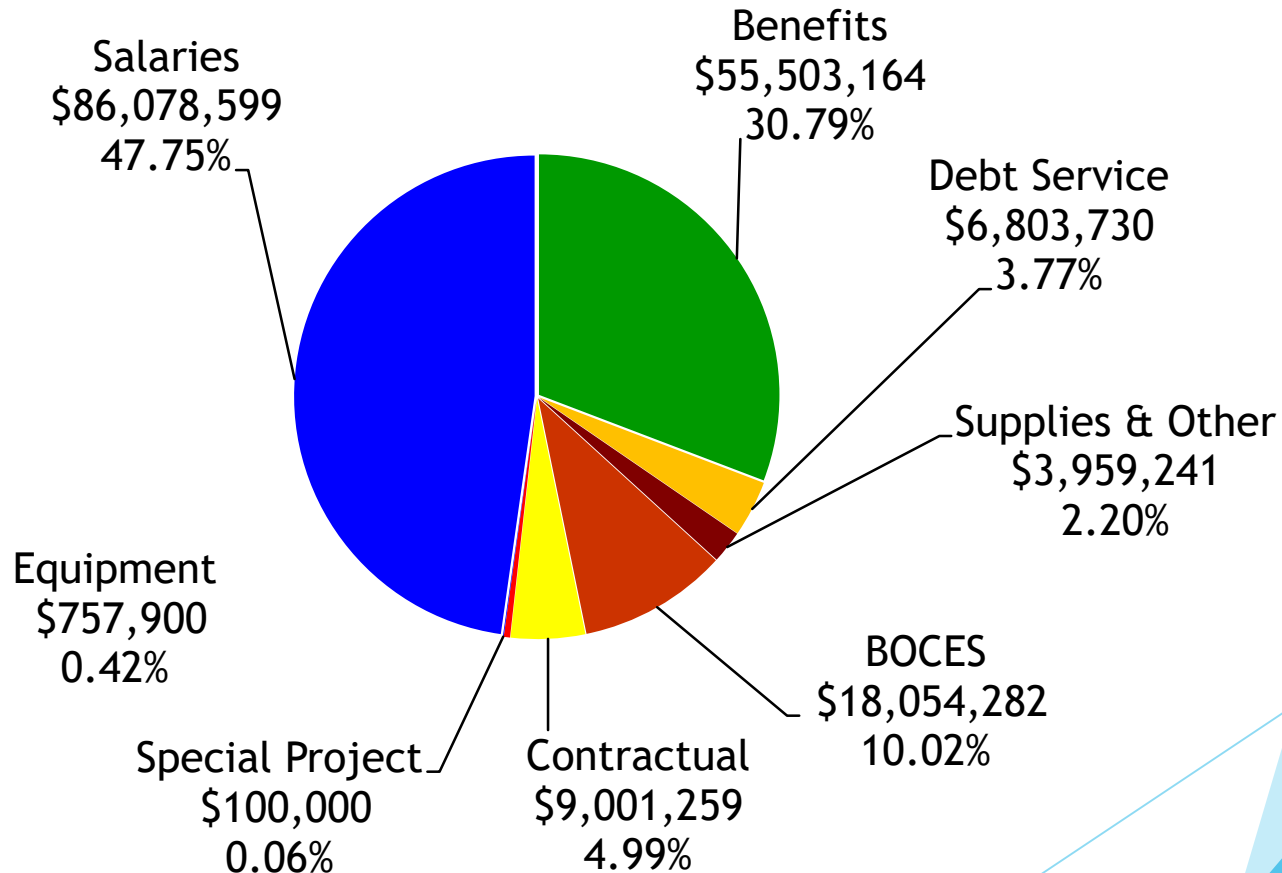
Projected School Tax Rates & Amounts 2021-2022 (3.05% Increase)

	Cicero 	Clay 	Salina 
FULL VALUE	\$ 100,000	\$ 100,000	\$ 100,000
ASSESSED VALUE (AV)	\$ 100,000	\$ 3,950	\$ 100,000
EST. TAX RATE PER \$1,000 OF AV	\$ 24.14	\$ 611.65	\$ 24.14
EST. ANNUAL SCHOOL TAX	\$ 2,414	\$ 2,414	\$ 2,414
TAX INCREASE YR./MO.	\$71/\$5.92	\$71/\$5.92	\$71/\$5.92

These calculations exclude the benefits of STAR

Expenditures

\$180,258,175



Expenditures

	2020-2021	2021-22	Variance	
Salaries	\$80,880,165	\$86,078,599	\$5,198,434	6.43%
Benefits	\$53,593,785	\$55,503,164	\$1,909,379	3.56%
Debt Service	\$7,286,719	\$6,803,730	(\$482,989)	(6.63%)
Contractual	\$8,671,646	\$9,001,259	\$329,613	3.80%
BOCES	\$17,725,000	\$18,054,282	\$329,282	1.86%
Equipment	\$616,400	\$757,900	\$141,500	22.96%
Supplies & Other	\$3,694,029	\$3,959,241	\$265,212	7.18%
Special Project	<u>\$100,000</u>	<u>\$100,000</u>	<u>\$0</u>	<u>0.00%</u>
Total	<u>\$172,567,744</u>	<u>\$180,258,175</u>	<u>\$7,690,431</u>	<u>4.46%</u>

Considerations Impacting the 2021-22 Expenditures

- **Support Student Learning** in response to COVID-19 and reduced in-person instruction.
- **Social Emotional Needs** of students, staff and families. The Pandemic has been a traumatic event and we need to address that trauma.
- **Ongoing Management of COVID-19.** We believe that some of the Health & Safety protocols and related expenses will stay in place for next year.
- **Some changes in instructional practices and tools may be here to stay.** One-to-one technology, Zoom or Google Meets, Google Classroom, Classlink, etc.

Initiatives / Additions to Support Student learning

- ▶ Director of Math
- ▶ 7 AIS teachers to support the elementary & middle schools based on need
- ▶ 4 Teachers on Special Assignment (TOSA) to support elementary schools (1 funded by CSI grant)
- ▶ Tier II and III Phonics Intervention for AIS
- ▶ New K-4 ELA program
- ▶ Elementary Summer School Program
- ▶ Continuation of BOCES Summer School for secondary school students (higher enrollment)

Initiatives / Additions to Support Student learning

- ▶ Expanded Summer Credit Recovery at C-NS
- ▶ Addition of 12 Elementary Teaching Assistants w/focus on 1st Grade
- ▶ 3 Special Education Teachers to support CTD classes
- ▶ Additional ENL Teacher 1.0 split between C-NS & NSJH based on enrollment
- ▶ Increase 1 section of each Special at RRMS based on enrollment (+0.6 FTE)

Initiatives / Additions to Address Social Emotional Needs

- ▶ 2 Additional Social Workers at C-NS
- ▶ 1 Additional School Counselor at NSJH
- ▶ 1 Guidance Secretary at NSJH
- ▶ Partnership Agreement for Student Assistance Program at CNS through CONTACT (1 FTE provided by County (shared cost)).
- ▶ Roxboro Family Engagement Specialist
- ▶ Restorative Practices Specialists at both Roxboro Middle and Elementary schools
- ▶ Second Step Implementation
- ▶ Expansion of BIMAS
- ▶ RULER training for district/building teams
- ▶ Additional Conferences & Speaker funds

Initiatives / Additions to Address Ongoing Management of COVID-19

- ▶ Addition of District Nurse Supervisor
- ▶ Ongoing testing
- ▶ Offering our schools as vaccination sites
- ▶ Continued focus on cleaning & ventilation strategies that improve the health of our environments

Other Items Impacting Budget

- ▶ Reduction of 7 elementary teachers based on class size, these will be offset by retirements.
- ▶ EQWP savings - We were able to save money, and therefore fund positions, by implementing a new prescription drug plan for our retirees.
- ▶ Reduction of 7 Teaching Assistants - Subject to completion of CSE meetings and finalization of IEPs. We believe retirements will substantially offset these reductions.
- ▶ Increase in the Equipment Budget to support improved learning environments.

Unassigned Fund Balance Projection for June 30, 2021

Unassigned Fund Balance at 6/30/19 (5.34% of Budget)	\$ 8,904,767
Appropriated to KWS Bear Road Construction	\$ (2,235,295)
2019-20 Revenues Less Expenditures	\$ 5,774,888
Transfer of Funds from the General Liability Reserve for 2020-21	\$ 1,000,000
Transfer of Funds to Create the ERS Reserve	\$ (2,000,000)
Transfer of Funds to Create the TRS Reserve	\$ (1,200,000)
Transfer of Funds to Create the EBLA Reserve	<u>\$ (1,800,000)</u>
Unassigned Fund Balance - 6/30/20	<u>\$ 9,768,818</u>
Increase in Fund Balance due to Favorable Variances	\$ 2,340,973
Proposed Appropriation for 2021-22	<u>\$ (5,000,000)</u>
Estimated Fund Balance June 30, 2021	<u>\$ 7,109,791</u>
Proposed Budget for 2021-22:	<u>\$ 180,258,175</u>
Estimated Fund Balance as % of 2021-22 Budget:	3.94%

Reserves

Projection for June 30, 2021

	<u>June 30, 2020</u>	<u>June 30, 2021</u>
Tax Certiorari	\$ 2,038,519	\$ 2,038,519
Worker's Compensation	\$ 2,147,240	\$ 2,147,240
General Liability (a)	\$ 19,184	\$ 19,184
Debt Service	\$ 3,145,263	\$ 3,145,263
Capital (b)	\$ 518,951	\$ 518,951
ERS	\$ 2,000,000	\$ 2,000,000
TRS	\$ 1,200,000	\$ 1,200,000
Employee Benefit Liability	<u>\$ 1,800,000</u>	<u>\$ 1,800,000</u>
Total	<u>\$12,869,157</u>	<u>\$12,869,157</u>

(a) \$1 mil of this reserve was used (appropriated) in connection with 2020-21 budget.

(b) Voters authorized the establishment and funding of \$2.5 million in September 2015. Approximately \$2 million of these funds was used in connection with roof projects approved by the voters in September of 2017.

Note: No Change in the reserves is anticipated during the 2020-21 school year other than small amounts of interest income.

Vehicle Bonding Proposition

- Maintain the average age of our transportation fleet with a limited number of vehicles over 10 years old.
- Continue to purchase gasoline engines again (first purchased in 2019-20).
- Reduce the cost of repairs and avoid problems associated with rusting frames that prevent the vehicles from passing D.O.T. inspection.
- Proposed purchases for 2021-22:
 - 10 - 65-passenger gasoline engine school buses
 - 2 - 42-passenger gasoline engine school bus with three wheelchair positions, hydraulic lift and air conditioning
 - 1 - Loader for M&O

Total estimated cost of all 13 vehicles is \$1,709,850.

- Tax Impact, after Trans Aid (80.4%): approximately \$1.73 per year for a house assessed at \$100,000 before STAR.



Salina Library Proposition

2021-22 \$480,181
2020-21 \$471,228
Increase \$ 8,953
Increase 1.9%

2021-22 \$1.18
2020-21 \$1.16
Increase \$.02

February 3, 2021

Donald Keegan
Associate Superintendent for Business Services
Central Office Administration
5355 West Taft Road
North Syracuse, New York 13212-2796

Dear Mr. Keegan,

The Salina Free Library Board of Trustees approved the 2021-2022 public library proposition request in the amount of \$480,181. This small increase will allow the library to maintain services at the current level.

The Board of Trustees and staff are grateful for the School District's past support. If you have any questions, please contact me by phone at 315-454-4524 or e-mail at jchubon@salinalibrary.org. Salina Free Library Board President Frank Pappalardo can be reached at 315-453-7746 or at fpappalardo@twcny.rr.com. Thank you.

Sincerely,

Jeannine Chubon
Director

2021-2022 Budget Timeline

October 5th

- BOE Approval of Budget Calendar

December 18th - February 21st

- Principals, Directors & Cabinet and BOE subcommittee develop initial budget

January 4th - Board of Education

- Budget Assumptions

January 25th - Board of Education

- Governor's Budget proposal
- Preliminary Tax Cap Calculation
- Fund Balance & Reserve Projections

February 22nd - Board of Education

- Initial Budget

March 15th - Board of Education

- Budget Update & Tax Cap
- Vehicle & Library Propositions
- Notice of Budget Hearing/Election

April 5th

- Budget Update

April 12th (Special Meeting)

- Proposed Budget Presentation
- Budget Discussion & Deliberation

April 14th (Special Meeting)

- BOE Adoption of Budget

April 19th

- BOCES Election and Budget Vote

May 4th

- Budget Hearing

May 18th

- Budget Vote