

UTILIZATION STUDY

Community Advisory
Committee Meeting

September 15, 2025



Deb Ayers - Jen Heckathorn - John Wisniewski
Education Consultants

Committee Meeting Schedule

Date	Topic	Location
Monday, June 30	Overview & Enrollment	CNS High School
Monday, July 28	Instructional Program	NSEEP (Main St. School)
Monday, August 25	Instructional Program (part 2), Facilities/Brainstorming	NS Junior High School
Monday, September 15	<ul style="list-style-type: none"> - Completion of activity from 8/25/25 - Financial status of the district - Continued exploration of future facility scenarios including Haber study outcomes 	Gillette Road Middle School
Tuesday, October 21	<ul style="list-style-type: none"> - Staffing patterns - Continued exploration of future facility scenarios 	KWS Bear Road Elementary School
Monday, November 10	<ul style="list-style-type: none"> - Overview of district transportation operation - Continued exploration of future facility scenarios 	Cicero Elementary School
Monday, December 8*	Review Draft Report	District Office

Building Tour: 5:30 p.m.
 Meeting: 6:00 - 8:00 p.m.
 Location: Building Library
 *No tour



Critical Question for our Committee

How can the North Syracuse Central School District strategically restructure its staffing, facilities, and grade-level configurations to optimize educational outcomes and emotional well-being for all students, while addressing declining enrollment, reduced state aid, and future growth opportunities like the Micron project?



Meeting Takeaways

- ★ The trends that we saw in the elementary instructional data are similar to those we see in the middle school and secondary data:
 - North Syracuse CSD is growing increasingly more diverse across the district as a whole. There are some buildings that have higher levels of poverty, non-white students, and students with other needs (homeless, ELLs) than others.
 - North Syracuse CSD is performing near or below statewide averages in almost all measurable academic program categories.
 - Achievement gaps are most noticeable at Roxboro Elementary and Roxboro Middle Schools.
 - Achievement gets closer to the state averages as students get older
 - Students are still recovering from the academic impact of COVID and remote schooling. Changing norms around technology use also have an impact on students' academic achievement.
- ★ Current room utilization, along with classroom count, for each building was provided.
- ★ Construction work in identified district buildings, as approved by voters, is ongoing.
- ★ Future capital improvements are still needed to preserve district buildings and provide optimum learning environments for students.

Meeting Takeaways

★ Are these the desired goals this study should address?

- Bring students together in one building at an earlier grade level
- Reduce the number of transitions between building for students
- Address disparity in instruction between buildings
- Address concerns about Junior High School climate

★ Building observations and considerations:

- Four grade levels will fit in Cicero North Syracuse HS
- Three grade levels will fit in North Syracuse Junior High School; four will not
- **Neither** Middle School can hold three full grade levels
- Current six elementary schools with current class sizes, based on 2024-25 enrollment, cannot hold six grade levels (K-5)

Instructional Program & Facilities Activity

Group Activity

- Organize in groups of 4-5 people
- Identify a recorder and a reporter
- Each group will be given a grade level configuration to consider. As you do so, think about:
 - Benefits (what would be good about this configuration?)
 - Costs (what would be difficult about this configuration?)
 - Obstacles (what present conditions would challenge this configuration?)
 - Aids (what present conditions would support this configuration?)
- Consider these within the context of:
 - Academics
 - Facilities
 - Extracurriculars
 - Transportation



Group Activity, Continued

- Now (~20 minutes):
 - Finish your brainstorming and note taking
- Then:
 - Listen to the Fiscal presentation
- Later (~15 minutes)
 - Edit your thinking to integrate what you've learned during the Fiscal presentation
 - Elect a speaker
- Finally (~35 minutes)
 - All groups to share out
 - Debrief/discussion

Group Activity

1. NSEEP in a stand-alone building vs. 4410 PK classrooms distributed in multiple elementary buildings
2. Kindergarten - Grade 2 vs. Kindergarten - Grade 3 vs. Kindergarten - Grade 4 vs. Kindergarten - Grade 5
3. Grades K-4, 5-6, 7-8, 9-12 (in this model, all grades 5-6 are in one building and all grades 7-8 are in another building)
- ~~4. Keeping grade configurations as they currently are (K-4, 5-7, 8-9, 10-12) but rearranging buildings so students come together at 5th grade in the current NSJHS~~
4. 7 buildings of K-6, 1 building of 7-8, 1 building of 9-12
 1. Grades 9 - 12 vs. Grades 10 - 12



Activity Summary

Group Activity, Continued

- Now (~20 minutes):
 - Finish your brainstorming and note taking
- Then:
 - Listen to the Fiscal presentation
- Later (~15 minutes)
 - Edit your thinking to integrate what you've learned during the Fiscal presentation
 - Elect a speaker
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 - All groups to share out
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Fiscal Overview



Community Support of Budget

Table 8.1
District Budget Vote History

Year	Yes Votes	No Votes	Total Votes	% Yes
2025	1022	411	1433	71.3%
2024	1204	642	1846	65.2%
2023	1077	744	1821	59.1%
2022	1298	466	1764	73.6%
2021	1063	407	1470	72.3%
2020	4417	2074	6491	68.0%
2019	1423	410	1833	77.6%
2018	1545	890	2435	63.4%
2017	1378	428	1806	76.3%
2016	1636	477	2113	77.4%



- Strong voter support over the past decade
- 9 out of 10 years passage rate +60%
- 2020 vote by absentee ballot mandated - higher than usual participation

Balance sheet

Table 8.2 North Syracuse Central School District General Fund Balance Sheet					
	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
ASSETS:					
Cash - Unrestricted	\$34,892,786	\$33,381,635	\$36,909,266	\$32,709,367	\$42,691,459
Cash - Restricted	\$9,723,894	\$15,753,377	\$18,768,033	\$21,628,595	\$30,015,945
Receivables - State and Federal aid	\$4,584,273	\$3,985,372	\$3,469,541	\$3,239,055	\$2,407,870
Receivables - Due from other funds	\$4,211,168	\$5,748,544	\$6,021,615	\$8,354,345	\$6,070,286
Receivables - Due from other governments	\$482,400	\$2,647,115	\$2,608,302	\$3,070,084	\$3,283,556
Other	\$106,534	\$61,247	\$84,649	\$699,524	\$169,501
Total Assets	\$54,001,055	\$61,577,290	\$67,861,406	\$69,700,970	\$84,638,617
LIABILITIES AND FUND BALANCE					
LIABILITIES:					
Accounts payable	\$312,204	\$62,539	\$712,941	\$739,168	\$965,881
Accrued liabilities	\$16,307,994	\$17,068,756	\$18,345,380	\$18,943,940	\$19,870,933
Due to other funds	\$4,808,085	\$176,028	\$6,653,325	\$3,668,166	\$6,475,304
Due to TRS	\$6,274,855	\$6,792,883	\$7,481,742	\$8,385,986	\$8,416,567
Due to ERS	\$718,483	\$822,428	\$595,591	\$730,580	\$921,035
Other liabilities	\$306,235				
Total Liabilities	\$28,727,856	\$24,922,634	\$33,788,979	\$32,467,840	\$36,649,720

Balance sheet

Table 8.3
North Syracuse Central School District General Fund Balance Sheet

	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024
FUND BALANCES					
Nonspendable	\$48,692			\$610,730	\$68,624
Restricted					
Workers' Compensation Reserve	\$2,147,240	\$3,648,938	\$3,649,608	\$3,706,444	\$4,136,883
Employee Retirement Contribution	\$2,000,000	\$3,000,060	\$3,004,826	\$3,114,079	\$4,281,126
Teacher Retirement Contribution	\$1,200,000	\$2,400,036	\$2,403,834	\$2,491,235	\$3,624,872
Reserve for Tax Certiorari	\$2,038,519	\$2,165,131	\$2,165,551	\$2,199,276	\$2,276,674
Liability	\$19,184	\$1,019,975	\$1,020,145	\$386,032	\$1,004,164
Capital Reserves	\$518,951	\$519,183	\$3,519,257	\$6,617,464	\$10,911,114
Employee Benefit Accrued Liability	\$1,800,000	\$3,000,054	\$3,004,812	\$3,114,065	\$3,781,112
Assigned Fund Balance					
Appropriated Fund Balance	\$5,000,000	\$5,000,000	\$5,250,000	\$5,650,000	\$7,450,000
Unappropriated Fund Balance	\$731,792	\$1,650,051	\$726,365	\$1,348,314	\$437,482
Unassigned Fund Balance	\$9,768,821	\$14,251,228	\$9,328,029	\$7,995,491	\$10,016,846
Total Fund Balance	\$25,273,199	\$36,654,656	\$34,072,427	\$37,233,130	\$47,988,897
Total Liabilities & Fund Balance	\$54,001,055	\$61,577,290	\$67,861,406	\$69,700,970	\$84,638,617

Fund Balance

- Restricted Fund Balance
 - Reserves
 - Defined by law
 - Specific purpose
- Assigned Fund Balance
 - Funds available from previous budget
 - Appropriated to support tax levy
- Unassigned Fund Balance
 - “Emergency” funds
 - Capped at 4% of budget by law

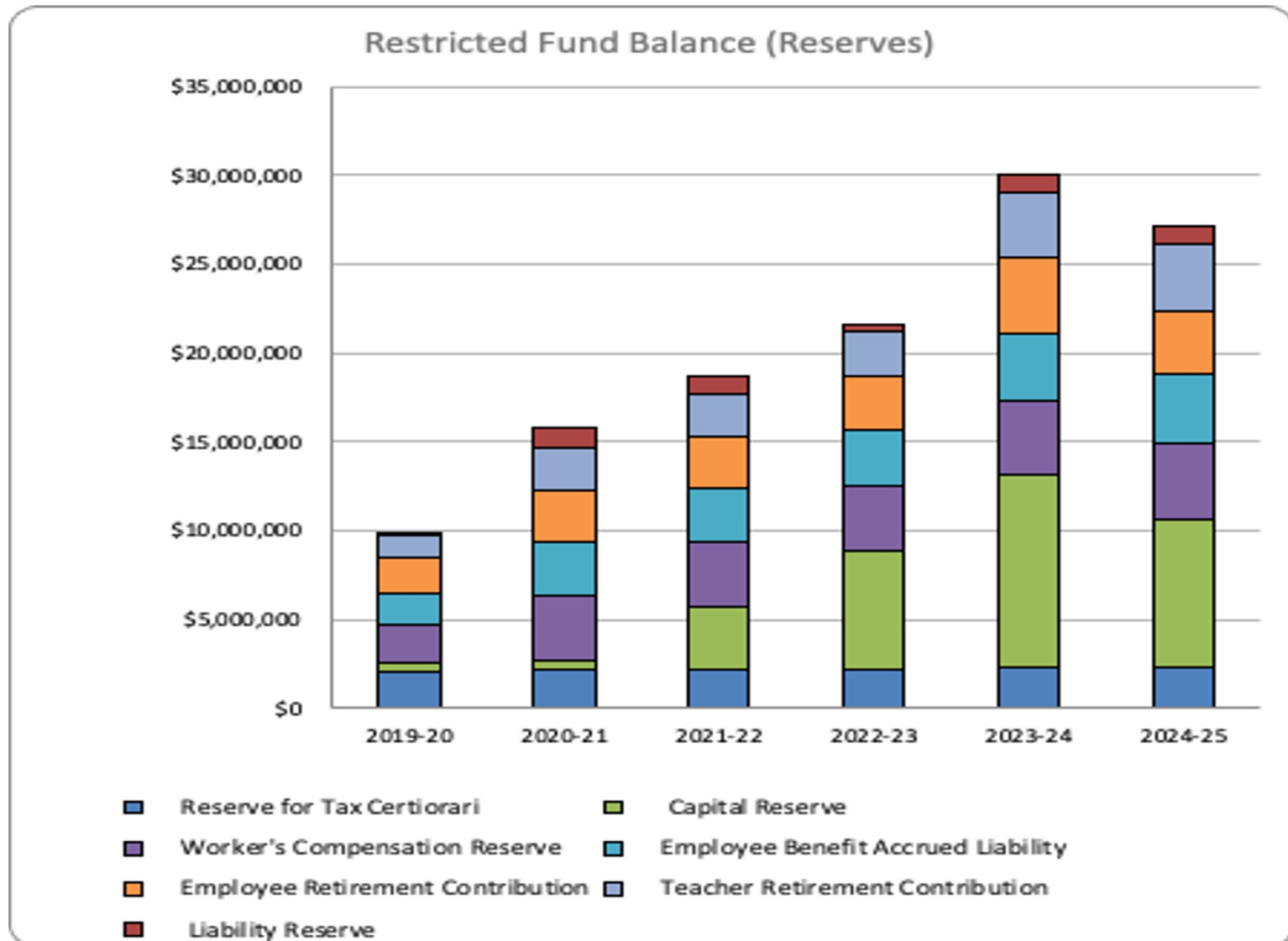


Restricted Fund Balance (Reserves)

Table 8.4 Restricted Fund Balance						
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Workers' Compensation Reserve	\$2,147,240	\$3,648,938	\$3,649,608	\$3,706,444	\$4,136,883	\$4,252,262
Employee Retirement Contribution	\$2,000,000	\$3,000,060	\$3,004,826	\$3,114,079	\$4,281,126	\$3,464,253
Teacher Retirement Contribution	\$1,200,000	\$2,400,036	\$2,403,834	\$2,491,235	\$3,624,872	\$3,777,732
Reserve for Tax Certiorari	\$2,038,519	\$2,165,131	\$2,165,551	\$2,199,276	\$2,276,674	\$2,341,720
Liability	\$19,184	\$1,019,975	\$1,020,145	\$386,032	\$1,004,164	\$1,027,224
Capital Reserves	\$518,951	\$519,183	\$3,519,257	\$6,617,464	\$10,911,114	\$8,334,147
Employee Benefit Accrued Liability	\$1,800,000	\$3,000,054	\$3,004,812	\$3,114,065	\$3,781,112	\$3,948,338
Total	\$9,723,894	\$15,753,377	\$18,768,033	\$21,628,595	\$30,015,945	\$27,145,676

- Insufficient levels of reserves in 2019-20
- Positive growth of reserve funds over the past 6 years
- Diverse use of reserve funds
- Continued growth advised

Restricted Fund Balance (Reserves)



Assigned & Unassigned Fund Balance

Table 8.5 Fund Balance		
Fiscal Year Ending 6/30	Assigned Fund Balance* (Assigned Appropriated Fund Balance)	Unassigned Fund Balance
2020	\$5,731,792 (\$5,000,000)	\$9,768,821
2021	\$6,650,051 (\$5,000,000)	\$14,251,228
2022	\$5,976,365 (\$5,250,000)	\$9,328,029
2023	\$6,998,314 (\$5,650,000)	\$7,995,491
2024	\$7,887,482 (\$7,450,000)	\$10,016,846
2025	\$7,900,000 est. (\$7,450,000)	\$8,413,708
*Assigned Fund Balance is the amount of fund balance the district used to hold down the tax rate the following year by lowering the needed levy plus encumbrances carried over from the previous year.		

- Increased use of assigned appropriated fund balance to support district budgets over the past 5 years - stable the past 2 years
- Overuse of assigned appropriated fund balance can result in fiscal challenges in future years...Use with caution
- Unassigned fund balance increased in relationship to budget (4%)

Property Taxes

- Three factors influence property tax rates
 - Assessed property values - Established by town assessor
 - Town Equalization Rate - Established by NYS
 - Total tax levy - Established by school district
- Must apply equalization rate to assessed property value for all district properties to fairly distribute tax levy across different towns with varying equalization rates → Full Value

Assessed Value / Equalization Rate = Full Value

Cicero: \$100,000 assessed / 60.0% ER = \$166,667 full value

Clay: \$100,000 assessed / 2.4% ER = \$4,166,667 full value

Salina: \$100,000 assessed / 75.0% ER = \$133,000 full value

Property Taxes

Table 8.6 Full Property Value			
Year	North Syracuse	\$ Increase	% Increase
2020-21	\$3,947,938,753		
2021-22	\$4,219,354,922	\$271,416,169	6.9%
2022-23	\$4,706,508,668	\$487,153,746	11.55%
2023-24	\$5,504,905,327	\$798,396,659	17.0%
2024-25	\$5,823,853,064	\$318,947,737	5.8%
2025-26	\$6,710,690,456	\$886,837,392	15.2%



- Towns have disparate equalization rates
- Steady increase in property value of the district

Property Taxes

Table 8.7 Property Tax Levy			
Year	North Syracuse	\$ Increase	% Increase
2020-21	\$92,544,955		
2021-22	\$95,365,432	\$2,820,477	3.0%
2022-23	\$98,574,564	\$3,209,132	3.4%
2023-24	\$101,747,931	\$3,173,367	3.2%
2024-25	\$104,778,733	\$3,030,802	3.0%
2025-26	\$107,813,284	\$3,034,551	2.9%



- Tax Levy - Total local funds needed to support the budget
- Annual increase approximately 3%

Property Taxes

Table 8.8
Full Value Tax Rates

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Tax Levy	\$92,544,955	\$95,365,432	\$98,574,564	\$101,747,931	\$104,778,733	\$107,813,284
Full Value	\$3,947,938,753	\$4,219,354,922	\$4,706,508,668	\$5,504,905,327	\$5,823,853,064	\$6,710,690,456
FV Tax Rate	\$23.44	\$22.60	\$20.94	\$18.48	\$17.99	\$16.07
% Change		-3.6%	-7.3%	-11.8%	-2.7%	-10.7%



- Full value tax rate not the same as assessed tax rate (tax bill)
- Decrease in full value tax rate every year for the past 5 years
- Increases in property value greater than tax levy increases → reduced full value tax rate

Capital Project Considerations

Table 8.9 Building Aid Ratios	
North Syracuse	Voter Approval Date
0.777	prior to 7/1/98
0.877	on or after 7/1/1998 but prior to 6/30/2000
0.849	on or after 7/1/2000 but prior to 6/30/2005
0.849	on or after 7/1/2005

- NYS reimburses North Syracuse \$.85 for every \$1.00 spent on **APPROVED** capital project expenditures



Table 8.10
Capital Debt After Aid Received

<i>Year</i>	<i>Principal & Interest</i>	<i>Estimated Aid</i>	<i>Estimated Local Share</i>
2025-26	\$12,507,284	\$8,458,057	\$4,049,227
2026-27	\$15,782,790	\$11,713,062	\$4,069,728
2027-28	\$16,627,971	\$11,888,493	\$4,739,478
2028-29	\$16,805,319	\$11,888,493	\$4,916,826
2029-30	\$16,687,269	\$11,777,461	\$4,909,808
2030-31	\$16,478,919	\$11,530,488	\$4,948,431
2031-32	\$16,463,969	\$11,530,488	\$4,933,481
2032-33	\$16,375,119	\$11,470,705	\$4,904,414
2033-34	\$16,337,619	\$11,470,705	\$4,866,914
2034-35	\$16,232,556	\$11,419,616	\$4,812,940
2035-36	\$15,792,613	\$11,155,187	\$4,637,426
2036-37	\$15,678,388	\$11,043,236	\$4,635,152
2037-38	\$14,238,600	\$10,234,039	\$4,004,561
2038-39	\$13,080,675	\$10,195,943	\$2,884,732
2039-40	\$12,300,425	\$9,066,210	\$3,234,215
2040-41	\$7,437,100	\$4,778,770	\$2,658,330
2041-42	\$1,039,975	\$302,959	\$737,016
2042-43	\$1,037,400	\$302,959	\$734,441
2043-44	\$1,038,250	\$302,959	\$735,291
2044-45	\$1,037,300	\$302,959	\$734,341
2045-46	\$1,034,550	\$302,959	\$731,591
<i>Total</i>	\$244,014,091	\$171,135,748	\$72,878,343

Capital Project Considerations

- 2038-39 and 2041-42 are key transition years
- Level local share important for budget stability
- Level local share important in property tax cap calculation



Development of a Capital Project

- Complex process
 - Stakeholders
 - Architect/Engineers
 - Financial Advisors
 - NYSED
- Multi-year process (+3years)
 - Development of project
 - Voter approval
 - Preparation and submission of detailed plans to NYSED
 - NYSED approval
 - Development of bid specifications/bid award
 - Construction
 - Occupancy



NYSED Building Aid Considerations

- Building Aid Ratio - Established by NYSED
 - Currently 84.9% Recalculated annually.
- Building Aid Units (BAU)
 - Established by NYSED, can be revised if warranted
 - Determined for district; not building by building
 - How many places does the district have to put kids?
- Operating Capacity
 - Total students a building can reasonably and efficiently house based on district's educational programs, class size policy (if any), number/size/current use of rooms as represented on approved plans
- Enrollment
 - Number of students assigned to a building
- Multi-Year Maximum Cost Allowance
 - Maximum amount of actual expenditures upon which State will pay building aid
 - Established separately for construction and incidentals
 - Separate MCA developed for new construction vs alterations
 - Time sensitive

Table 8.11
NYSED Maximum Cost Allowance Estimates

<i>Building</i>	<i>Total SED Maximum Cost Allowance</i>	<i>Maximum Cost Allowance Available 9/2025</i>	<i>Building Condition Survey Estimates</i>	<i>SED Reset Dates</i>
Allen Road Elem	\$9,709,359	\$7,116,440	\$10,200,000	\$650,000 - 9/2026 \$300,000 - 10/2029 \$1,730,000 - 1/2030
Bear Road Elem	\$14,973,804	\$14,973,804	\$0	
Cicero Elem	\$17,421,238	\$16,340,875	\$39,200,000	\$1,000,000 - 2/2028 \$29,000 - 10/2029
Lakeshore Road Elem	\$18,352,402	\$0	\$30,000,000	\$18,352,402 - 5/2028
Roxboro Road Elem	\$17,921,857	\$15,730,148	\$20,000,000	\$350,000 - 10/2029 \$1,834,000 - 1/2030
Smith Road Elem	\$22,069,230	\$20,007,868	\$1,850,000	\$1,042,000 - 8/2027 \$223,000 - 10/2029 \$800,000 - 1/2030
Gillette Road MS	\$43,865,697	\$11,394,527	\$11,200,000	\$675,000 - 10/2029 \$31,798,000 - 5/2030
Roxboro Road MS	\$28,880,104	\$23,865,696	\$27,000,000	\$440,000 - 10/2029 \$4,573,000 - 1/2030
North Syracuse JH	\$44,558,945	\$30,306,905	\$40,000,000	\$1,350,000 - 8/2027 \$1,000,000 - 2/2029 \$1,900,000 - 10/2029 \$9,996,000 - TBD
CNS HS	\$62,213,340	\$8,880,384	\$36,500,000	\$99,000 - 8/2026 \$1,280,000 - 9/2026 \$9,000,000 - 5/2027 \$1,280,000 - 8/2028 \$28,400,000 - 8/2028 \$100,000 - 10/2028 \$3,830,000 - 8/2029 \$1,382,000 - 10/2029 \$100,000 - 12/2029 \$7,861,000 - 1/2030

Capital Project Considerations

- Most buildings do not currently have the aid capacity to do the BCS work
- BCS contains ‘upkeep’ work only; not new needs identified as part of study process

Ross Haber & Associates Study - February 2024

- Declining enrollment
- Increase in number of available instructional spaces
- Expanded student support services
- Available instructional space in each building?
- Even with Micron effect, 'unlikely that student enrollment will increase to 2023-24 levels much less 2018-19 enrollment
- Consider grade level organizational options
- Concern over concentrations of economically disadvantaged caused by north/south distribution using Route 481 as dividing line. Using east/west distribution with I-81 as dividing line creates more equitable distribution.

Ross Haber & Associates Study - February 2024

OPTION 1

- Six K-4 Elementary Schools
- Two 5-8 Middle Schools (Roxboro Road MS, NS Junior High)
- One Grade 9 School (Gillette Road)
- District Office to Gillette Road
- Grades 10-12 at CNS
- NSEEP to Jerome Melvin Admin Building
- Main Street building closes

OPTION 2

- Six K-4 Elementary Schools
- One 5-6 Middle School (Roxboro Road MS)
- One 7-8 Junior High School (NS Junior High)
- One Grade 9 School (Gillette Road)
- District Office to Gillette Road
- Grades 10-12 at CNS
- NSEEP to Jerome Melvin Admin Building
- Main Street building closes

Ross Haber & Associates Study - February 2024

OPTION 3

- Six K-5 Elementary Schools
- Three 6-8 Middle Schools (Roxboro Road MS, Gillette Road MS, NS Junior High)
- District Office to NS Junior High
- Grades 9-12 at CNS
- NSEEP to Jerome Melvin Admin Building
- Main Street building closes

OPTION 4

- Six K-5 Elementary Schools
- Two 6-8 Middle Schools (Gillette, Roxboro Road MS)
- Two 9-12 High Schools (NS Junior High, CNS)
(Middle and High Schools would share same attendance zones using east/west distribution. Roxboro feeds HS West, Gillette feeds HS East. For interscholastic activities, act as one school. Each HS could be themed.)
- District Office to NS Junior High
- NSEEP to Jerome Melvin Admin Building
- Main Street building closes

Ross Haber & Associates Study - February 2024

Consultant Observations:

- Options 1 and 2 have a single grade level building
- Option 2 increases the number of student transitions
- While do-able, four grade levels in the HS (Option 3) may not be the optimum use for that building
- The transition from current configuration to Option 4 is likely too extreme for students, staff, and community to endorse. Would require significant improvements to one of the other buildings to meet the facility requirements for a high school program (science labs, technical programs, etc.)

Ross Haber & Associates Study - February 2024

Consultant Observations:

- All options eliminate the use of the Main Street building
- All options convert the Melvin Administrative Office building back to an elementary (pre-k) configuration
- All options align grades 7 & 8 together (either one or two buildings)
- Options 1, 3, and 4 bring students together later (grade 9) than current configuration
- Option 2 brings students together sooner (grade 7)

Ross Haber & Associates Study - February 2024

Middle Schools Utilization North/South (Route 481) (current configuration)

- Grades 5-8: 2340 total enrollment
 - Gillette Road: 1352
 - Roxboro Road: 986
- Free/Red Lunch : 49% total enrollment
 - Gillette Road: 37.1% of total eligible
 - Roxboro Road: 65.3% of total eligible

Middle Schools Utilization East/West (Route 81)

- Grades 5-8: 2340 total enrollment
 - Gillette Road: 1232
 - Roxboro Road: 1108
- Free/Red Lunch: 49% total enrollment
 - Gillette Road (East): 48.4% of total eligible
 - Roxboro Road (West): 49.5% of total eligible

Group Activity, Continued

- Now (~20 minutes):
 - Finish your brainstorming and note taking
- Then:
 - Listen to the Fiscal presentation
- Later (~15 minutes)
 - Edit your thinking to integrate what you've learned during the Fiscal presentation
 - Elect a speaker
- Finally (~35 minutes)
 - All groups to share out
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Group Activity, Continued

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Meeting Takeaways

- District is currently in solid fiscal condition.
- Current reserve funding is adequate but continued exploration of strategies to be intentional about increasing reserve funding is warranted. Reserve funding levels from 5 years ago were inadequate.
- Use of assigned fund balance should be carefully monitored. Continued increases could jeopardize the district's future fiscal stability
- Unassigned fund balance level is appropriate
- North Syracuse current building aid ratio = 84.9%
- 2038-39 first year for drop in capital debt
- Increasing property values
- Decreasing true value tax rate
- Significant amount of capital project work has been authorized in past several years
- 2024 Ross Haber & Associates study presented 4 options for possible building utilization along with reconfiguration change of middle school attendance zones

Utilization Study

