

Revised
2/24/21

Budget Outlook Bridging the Gap





ONEIDA

EDUCATE • INSPIRE • EMPOWER

Budget Outlook: Bridging the Gap

2020-2021 Board of Education Goals:

Communication and Community

Foster effective and efficient communication with parents, students, community members, faculty and staff.

Curriculum/Instruction

Engage students in a high-quality comprehensive education that prepares them with a foundation of knowledge and skills for life, college, and career.

Financial/Facilities

Provide fiscal oversight for the District by investing financial resources responsibly and effectively in support of the District's mission.

Board of Education

Empower the District to fulfill its mission and realize its vision.



Budget Outlook: Bridging the Gap

NYSSBA's Positions on School Funding: Five Main Principles

1. Adequacy

To provide sufficient resources to assure the opportunity for a sound basic education for all students.



Budget Outlook: Bridging the Gap

NYSSBA's Positions on School Funding: Five Main Principles

2. **Equity**

To distribute a foundation level of state aid for every student that is based on the actual cost of providing a sound basic education that fairly compensates for differences in community costs, needs and resources.



Budget Outlook: Bridging the Gap

NYSSBA's Positions on School Funding: Five Main Principles

3. **Flexibility**

To increase the percentage of operating aid so that boards of education retain the discretion to determine what educational programs best address local needs. Local communities should not be restrained from determining the level of funding they will expend to support educational programs.

Budget Outlook: Bridging the Gap

NYSSBA's Positions on School Funding: Five Main Principles

4. Predictability

To provide timely passage of the state budget and stable funding distributed through a consistent, uniformly applied formula that would not require annual manipulation by the Legislature and that would facilitate long-term planning by school districts.



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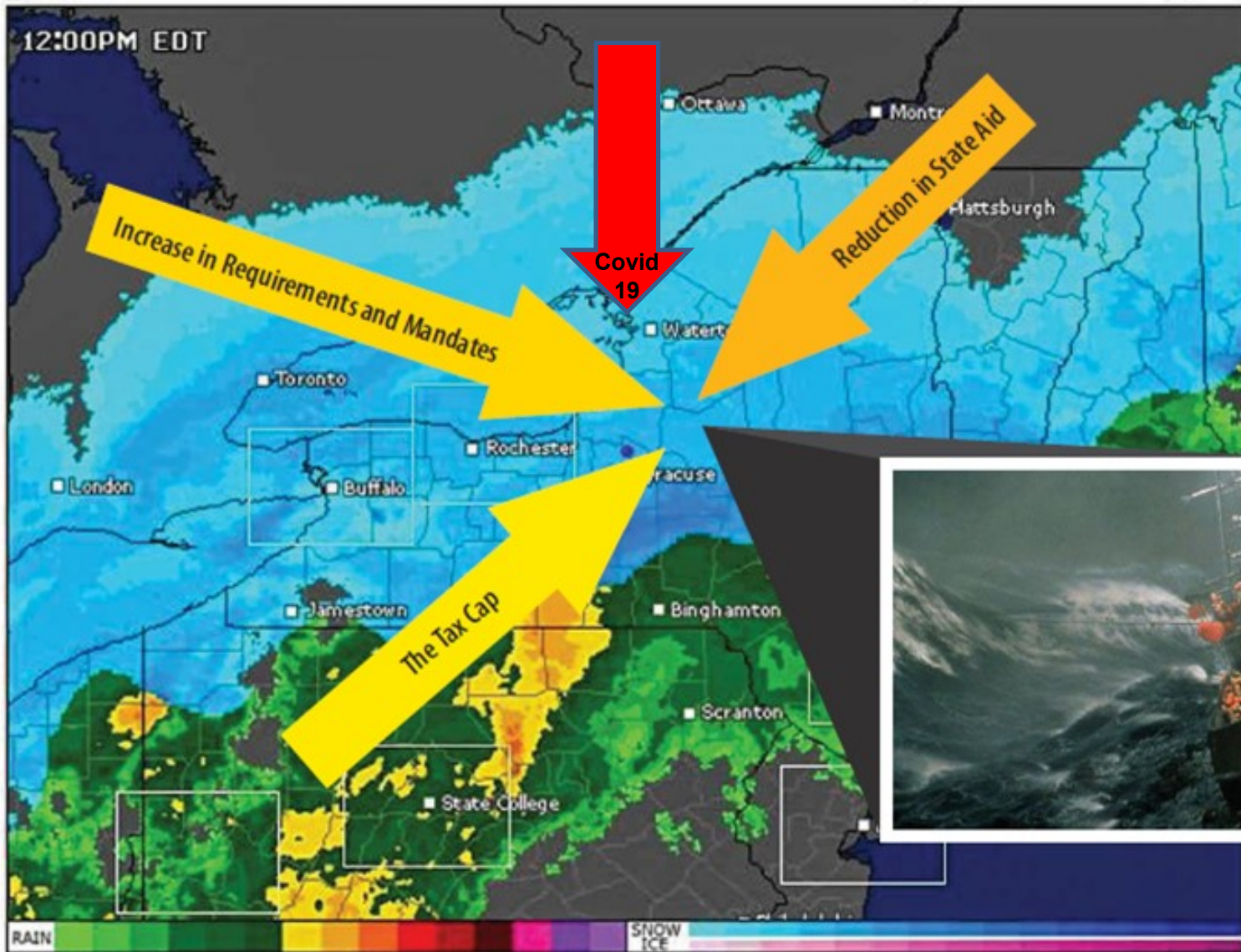
NYSSBA's Positions on School Funding: Five Main Principles

5. Clarity

To establish a funding formula that is easily explained and understood.



THE PERFECT STORM



FROM RIGHTSIZING TO CAPSIZING

Budget Outlook: Bridging the Gap

Gap Elimination Adjustment

Since 2009-10 School year the GEA was to help close New York's budget deficit

Under the GEA, a portion of the state's funding shortfall was divided among all school districts in the state based on a formula and each district's state aid was reduced accordingly.



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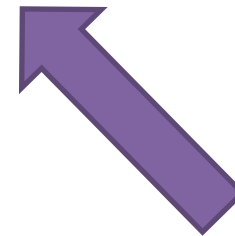
Gap Net Loss, Inclusive of Restoration

2010-2011	\$ 2,942,059
2011-2012	\$ 4,047,364
2012-2013	\$ 3,367,124
2013-2014	\$ 2,437,893
2014-2015	\$ 1,685,679
2015-2016	\$ 591,952
2016-2017	\$
2017-2018	GEA Restored
Net Loss	\$ 15,072,071

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Foundation Aid History

	Found Aid	Deduct local share	Net Foundation Aid
2016	\$ 15,511,390	\$ 21,990	\$ 15,489,400
2017	\$ 15,851,865	\$ 36,332	\$ 15,815,533
2018	\$ 16,347,980	\$ 51,254	\$ 16,296,726
2019	\$ 16,658,592	\$ 105,158	\$ 16,553,434
2020	\$ 17,195,732	\$ 26,093	\$ 17,169,639
2021	\$ 17,195,732	\$ 45,256	\$ 17,150,476



Budget Outlook: Bridging the Gap

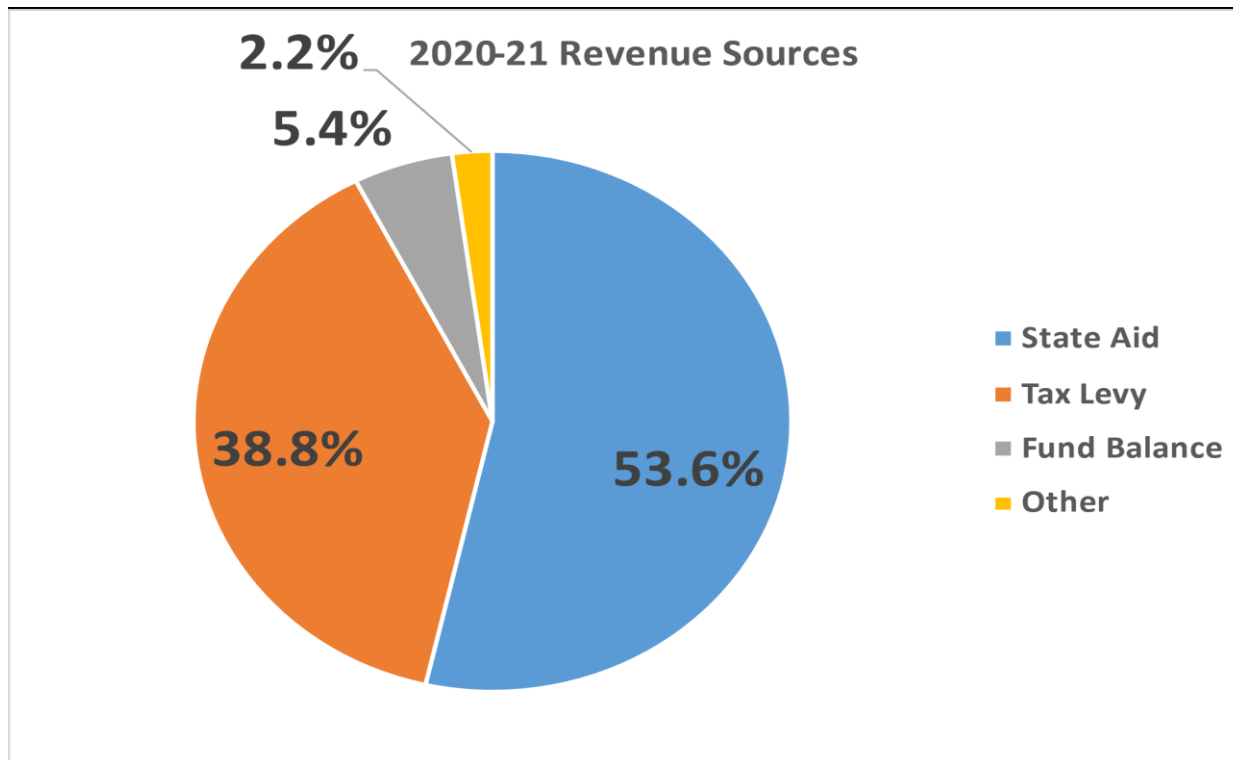
2018-2020 Averages

	<u>Budget Incr %</u>	<u>Tax Levy Incr %</u>	<u>State Aid Incr %</u>
2017-18	3.44%	2.36%	3.13%
2018-19	5.25%	2.52%	5.35%
2019-20	0.93%	2.49%	0.79%



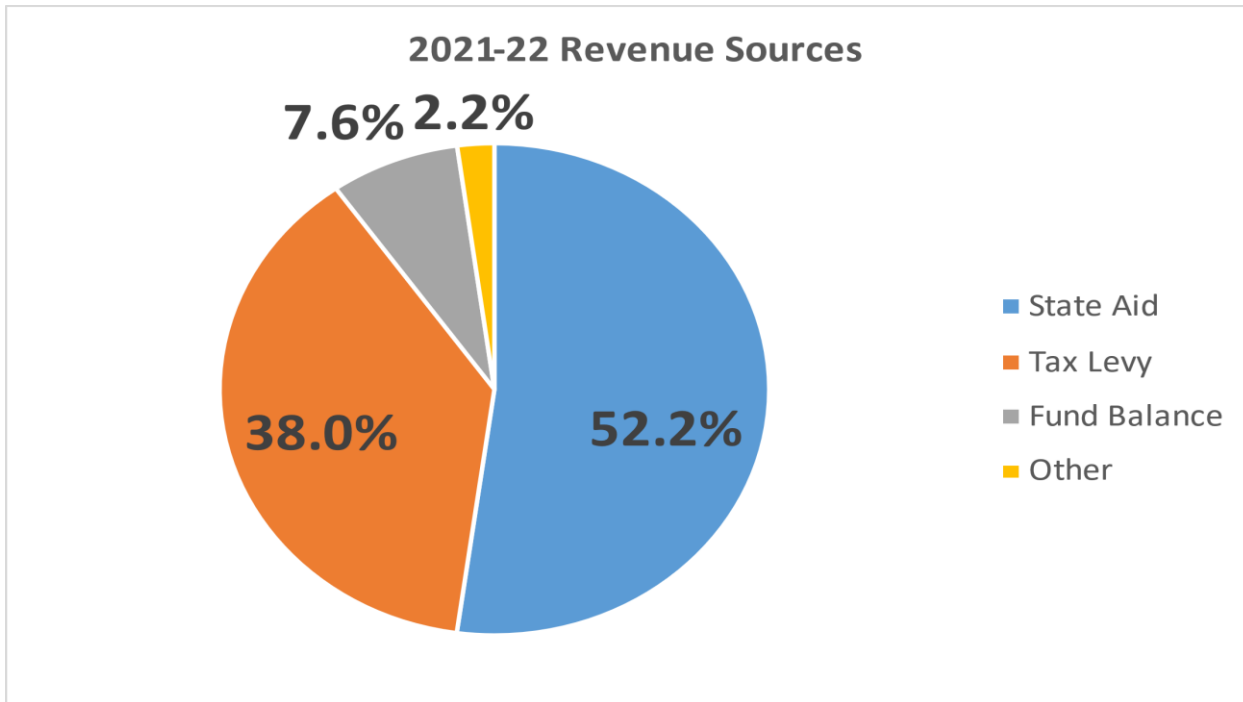
Budget Outlook: Bridging the Gap

Revenue Sources 20-21



Budget Outlook: Bridging the Gap

Revenue Sources 21-22 Projected



Budget Outlook: Bridging the Gap

State Aid (as a percentage of total revenue)

State Aid (as a percentage of total revenue)

	<u>Budget</u>	<u>Actual</u>
2017-18	54.67%	55.97%
2018-19	54.73%	57.21%
2019-20	54.65%	56.50%
2020-21	53.60%	



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ENROLLMENTS

Building	Grade	2016-17	2017-18	2018-19	2019-20	2020-21
Durhamville	Kindergarten	42	37	37	39	39
Durhamville	Grade 1	43	44	39	32	36
Durhamville	Grade 2	45	45	47	39	34
Durhamville	Grade 3	35	46	47	46	37
Durhamville	Grade 4	42	40	44	47	43
Durhamville	Grade 5	37	40	41	46	43
North Broad	Kindergarten	42	44	38	37	40
North Broad	Grade 1	43	45	44	34	36
North Broad	Grade 2	41	42	44	43	31
North Broad	Grade 3	43	39	33	41	32
North Broad	Grade 4	36	42	43	33	38
North Broad	Grade 5	34	42	39	41	35
Seneca Street	Kindergarten	33	28	26	40	32
Seneca Street	Grade 1	37	34	28	29	42
Seneca Street	Grade 2	37	32	32	30	26
Seneca Street	Grade 3	39	36	29	33	28
Seneca Street	Grade 4	37	38	34	32	25
Seneca Street	Grade 5	40	32	40	37	29
Willard Prior	PK	57	46	53	80	39
Willard Prior	Kindergarten	33	28	21	29	24
Willard Prior	Grade 1	33	25	23	25	25
Willard Prior	Grade 2	33	24	26	21	20
Willard Prior	Grade 3	34	30	22	22	20
Willard Prior	Grade 4	32	32	24	26	20
Willard Prior	Grade 5	42	33	30	28	21
Total:	projected sixth 21-22					128

Budget Outlook: Bridging the Gap

ENROLLMENTS

Otto Shortell MS	Grade 6	174	156	148	149	146
Otto Shortell MS	Grade 7	152	163	151	139	148
Otto Shortell MS	Grade 8	162	141	162	147	140
Oneida HS	Grade 9	158	161	143	157	147
Oneida HS	Grade 10	134	153	157	141	158
Oneida HS	Grade 11	176	131	147	158	140
Oneida HS	Grade 12	153	165	138	136	156

Budget Outlook: Bridging the Gap

Tax Cap Implications

	% change	\$ change
2020-21	1.27%	\$ 228,084
2021-22	1.86%	\$ 336,883
2022-23	1.73%	\$ 320,380

	% change	\$ change
2020-21	1.27% \$	228,084
2021-22	1.86% \$	336,883
2022-23	1.74% \$	320,380

Options:			Incr:
2021-22	2.00% \$	362,456	\$ 25,573
2021-22	2.25% \$	407,763	\$ 70,880
2021-22	2.50% \$	453,070	\$ 116,187



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Revenue to Spending Gap 21-22

Projected Budget Increase	3.87%	\$ 1,806,871
Projected Revenue Increase	1.50%	\$ 662,915
GAP		\$ 1,143,956
Budget Fund Balance		\$ 3,655,146
Gap reduction		\$ 1,143,956
Appropriated Budget Fund Balance		\$ 2,511,190



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Efficiencies

- Bond Refinancing
- Shared Services analysis
- BOCES Health Consortium
- BOCES Food Service
- Capital Outlay for energy efficiencies
- Cooperative Purchasing inclusive of diesel, heating fuel, kerosene
- Active Shared Service Agreements with neighboring municipalities



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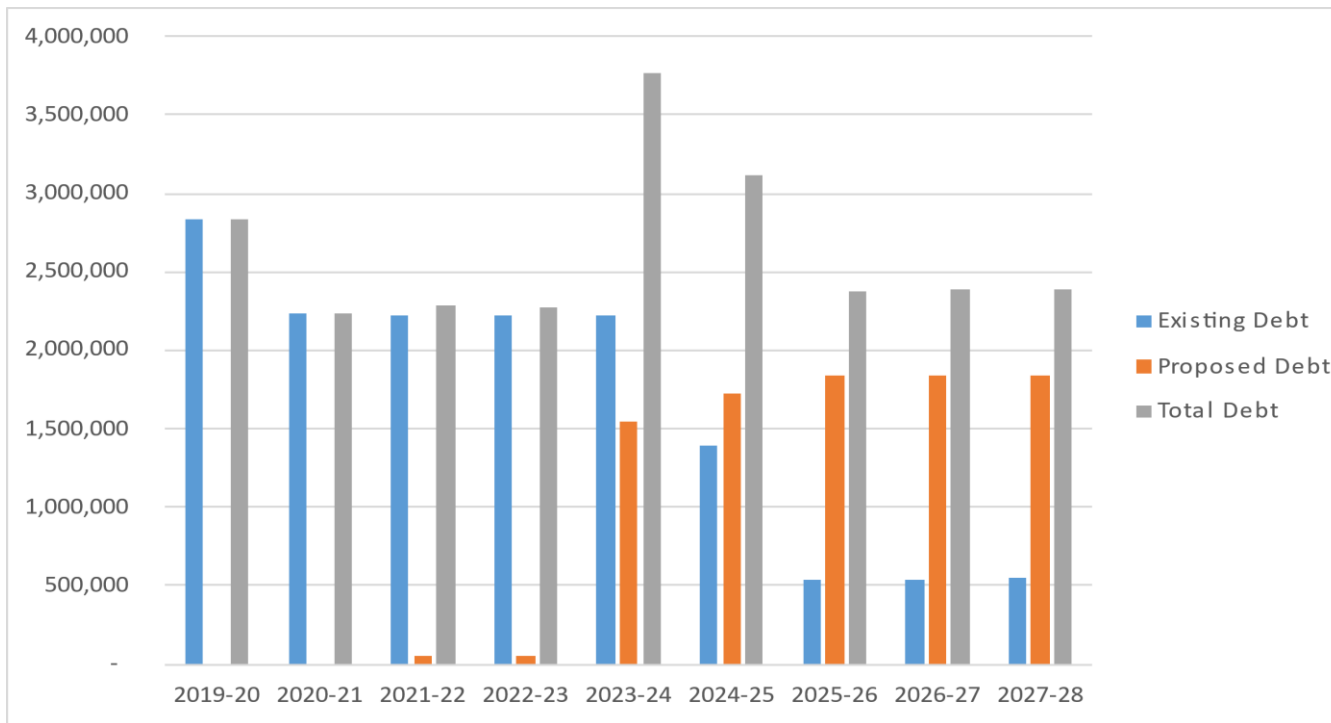
Efficiencies (pending)

- Capital-
- Right sizing through attrition due to enrollment declines while maintaining programs
- Administrative reorganization
- Exploring pharmaceutical reimbursements
- Renegotiating dental
- Analysis of state aid with a two- year look back



Budget Outlook: Bridging the Gap

Debt Schedule



Budget Outlook: Bridging the Gap

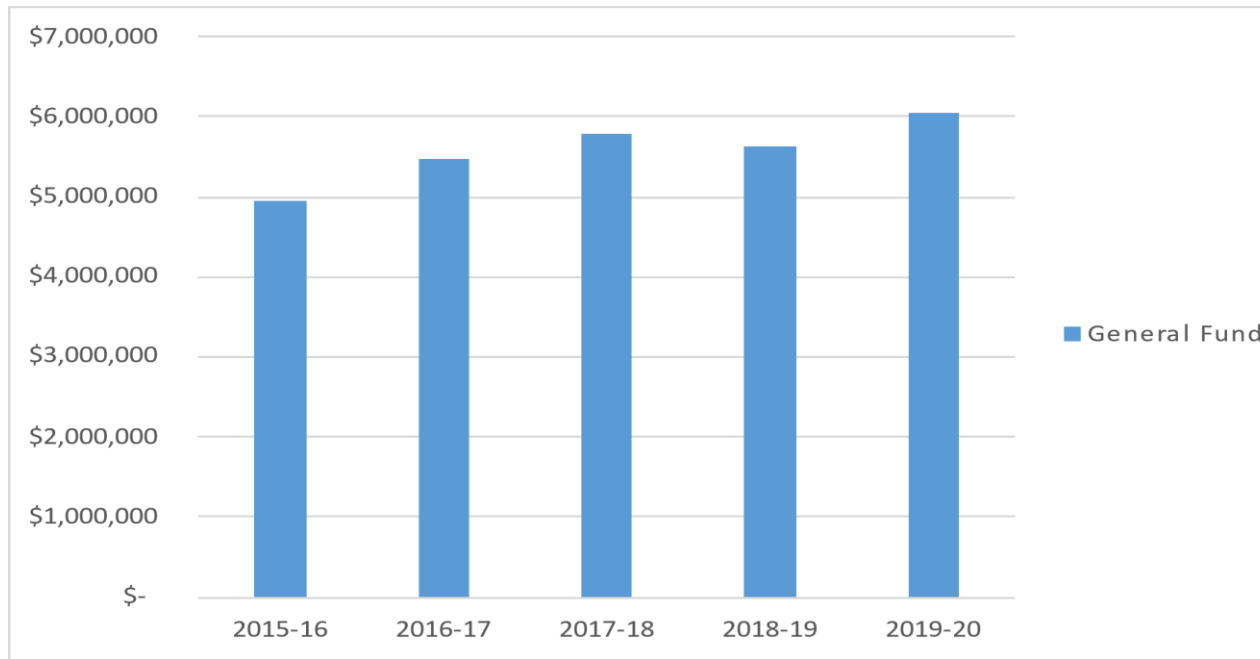
Debt

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Existing Debt	2,840,237	2,230,388	2,227,213	2,224,688	2,222,788	1,388,038	532,288	541,538	548,188
Proposed Debt	-	-	52,500	52,500	1,544,025	1,721,413	1,840,788	1,841,300	1,840,513
Total Debt	2,840,237	2,230,388	2,279,713	2,277,188	3,766,813	3,109,451	2,373,076	2,382,838	2,388,701



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5-Year Special Education Costs



	2015-16	2016-17	2017-18	2018-19	2019-20
General Fund	\$ 4,949,903	\$ 5,466,732	\$ 5,781,730	\$ 5,632,447	\$ 6,055,630
Federal Fund (611/619)	\$ 558,833	\$ 580,883	\$ 577,239	\$ 580,249	\$ 560,814
Total	\$ 5,508,736	\$ 6,047,615	\$ 6,358,969	\$ 6,212,696	\$ 6,616,444
Dollar Increase		\$ 538,879	\$ 311,354	\$ (146,273)	\$ 403,748
Percent Increase			9.8%	5.1%	-2.3%
					6.5%

Budget Outlook: Bridging the Gap

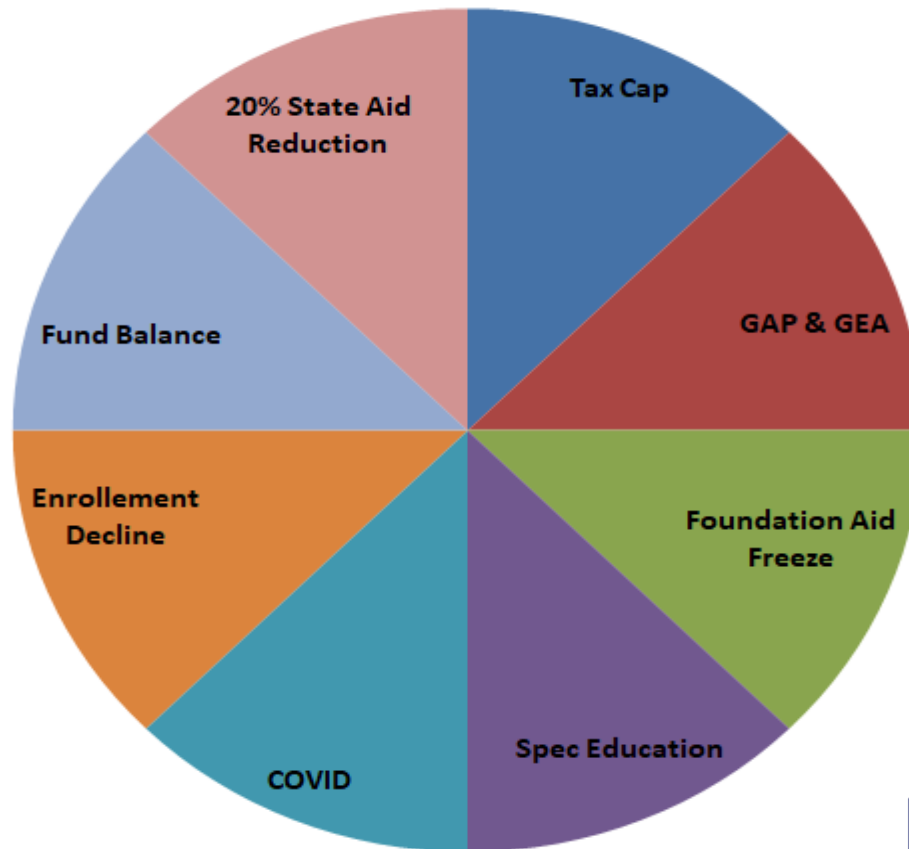


Budget Outlook: Bridging the Gap

Date	Category	Aid Due	Projected Loss	Received (Actual)	Loss (Actual)
August 19-20	Excess Cost	440,274.00	88,054.80	352,219.20	88,054.80
September 19-20	BOCES	1,040,921.80	208,184.36	832,737.44	208,184.36
September	Lottery, VLT, IMA	2,814,951.43	-	2,814,951.43	-
October	VLT	136,045.90	-	136,045.90	-
November	VLT, Gen Aid	514,398.70	-	514,398.70	-
December	VLT, Gen Aid, Excess Cost	1,819,679.45	-	1,819,679.45	-
January	VLT	137,570.76	-	137,570.76	-
February*	VLT, Gen Aid	296,127.76	-		
March*	VLT, Gen Aid, IMA, Excess Cost	8,269,915.09	-		
April*	Gen Aid	1,268,459.00	-		
May*	Gen Aid	2,933,311.00	-		
June*	Gen Aid, BOCES, Excess Cost	3,955,021.90	-		
	Non-Cash TRS	4,234,989.93			
Total		27,861,666.72			

Budget Outlook: Bridging the Gap

SUMMARY OF FACTORS



Budget Outlook: Bridging the Gap

FEMA Public Assistance Grant

- The Federal Emergency Management Agency clarified its public assistance policy this past month, stipulating it will not cover coronavirus-related expenses stemming from the daily operations of government and school activities **as of Sept. 15.**
- **After that date, FEMA will not pay for PPE for education institutions, unless it's in connection with disaster response like an emergency feeding program, said Keith Turi, FEMA** assistant administrator for recovery. It also won't cover cleaning costs for schools. The agency will continue to pay for PPE for health care workers.

Source: NYSSBA E-clips for September 11, 2020

Article - auburnpub.com/



Budget Outlook: Bridging the Gap

Factors to be Considered: Budget Planning

- Budget to align with projected revenues
(State aid/taxes)
- Enrollment declines -Planned right-sizing through attrition
- Be aware of long-range debt plan as budgets are built



Budget Outlook: Bridging the Gap

Factors to be Considered: Budget Planning

- Health Insurance increases
- Tax Levy Limit Restrictions projected
- Declining Student Enrollment
- Continued use of restricted reserves for recurring costs
- Anticipated revenues to come in lower than projected on the 20-21 budget
- COVID Expenses
- Unfunded Mandates
- ESSA, ACA, FMLA Paid Leave



Budget Outlook: Bridging the Gap

Factors to be Considered: Budget Planning

- Management of Reserves to address future liabilities in light of state aid reductions (i.e.: TRS)
- Annually, a district may set aside up to two percent of its total TRS payroll. The fund balance may not exceed 10% of total compensation paid to TRS members in the district during the prior fiscal year.
- School districts may use money kept in TRS reserve funds to make payments directly to TRS or to offset the amount of school aid deducted by the state to cover these obligations.



Budget Outlook: Bridging the Gap

Factors to be Considered: Budget Planning

- Annual TRS bill estimated: \$ 1,265,168
- Continued loss of school aid
- Long range financial planning (3- year plan to be developed)
- Loss in transportation aid 20-21 due to covid-19 (tbd)
- Additional Fund balance to be allocated \$300,000 to 21-22

Budget Outlook: Bridging the Gap

8 Points: Planning Forward

1. Review long-term liabilities
2. Develop a long-range financial plan
3. Reserve Funds review and adjust
4. Explore Levy limit and decide to exceed
5. Prioritize vision for student learning and identify areas to support for programming while addressing areas of realignment/reduction
6. Explore state aid look backs to seek funding
7. Investigate additional revenue sources linked to insurances
8. Examine all retirements and determine the need to replace with declining enrollments.



Budget Outlook: Bridging the Gap

Bus Leasing

Shall the resolution be adopted:

RESOLVED that, pursuant to Chapter 472 of the Session Laws of 1998, the Board of Education of the City School District of the City of Oneida, Madison County, New York, is hereby authorized to lease and expend therefore, including costs incidental thereto and the financing thereof, an amount not to exceed the estimated cost of \$202,000, and for a term not to exceed five (5) years, the following motor vehicles: eight (8) sixty-six seat passenger school buses and one (1) fifty-six seat passenger school bus with two wheelchair positions; **AND**, that such sum, or so much thereof as may be necessary, shall be raised by the levy of a tax collected in annual installments; and that in anticipation of such tax, obligations of the District shall be issued.



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Capital Outlay Project

\$100,000 Outlay

- **Building: DV**
- **Project: flooring replacement**
- **State Aid: approximately 88%**



Budget Outlook: Bridging the Gap

BOE Seat Election

Two Board Seats

Seat 1 – Vacated by Ms. Bowe – one- year term

Seat 2 - Seat held by Mrs. Parker – five- year term



Budget Outlook: Bridging the Gap

Student Intervention Needs: Budget Adds

Rationale	Staffing needs	Building	Cost	Funding Source
Summer School HS #		HS		
3-5 Program/ 21-22 #		HS		
Credit Recovery #		HS		
Summer School #		MS		
Summer School #		ES		
Total:				

Budget Outlook: Bridging the Gap

Three Part Budget



Budget Outlook: Bridging the Gap

District Curricular Initiatives

- Early literacy reading analysis
- Writing PLC Lucy Calkins
- Curriculum Mapping Management system
- Summer Curriculum Mapping Work
- Development of a District Curriculum Cycle Model
- MS IXL Learning Management System
- Math Curricular Alignment with the Next Gen Standards
- NB SCEP Plan
- MS SCEP Plan
- District DCIP Plan
- Update District PD Plan



Budget Outlook: Bridging the Gap

Athletic Updates

Goal:

- Education-Based Program to use participation in sports as a way to develop life skills for our student-athletes

-

Priorities

- Safety
- Student Participation and Creating Opportunities
- Using Data to inform Instruction (e.g., game film, shooting percentages)

Proposed Budget:

- Combine with VVS for wrestling (varsity, JV and Modified)—based on participation numbers and no internal coaching candidates
- No increase in contractual expenses (beyond coaching step increases) based on the 2021-22 officiating contract
- No increase in supply budget—uniform rotation will pick up with 2020-21 cycle given we did not purchase any this year
- **Purchase the technology needed to record games with a service such as HUDDLE that will be used to help improve skills and strategy**



Budget Outlook: Bridging the Gap

Athletics



'21

'22

A large, dark grey pencil is shown from a top-down perspective, drawing a dark brown line across a gap between two dark grey, jagged rock formations. The background is a light blue sky with four white, fluffy clouds. The overall scene is a metaphorical illustration of bridging a gap.

BRIDGING
the
GAP