



ONTEORA CENTRAL SCHOOL DISTRICT

2021-2022 Budget Presentation

March 8, 2022



Projected Instructional Budget Priorities

Increase Student Supports to provide deep and meaningful enrichment to address student learning gaps experienced as a result of COVID-19

- » Expand Summer Skills Academy for grades K-6.
- » Explore an academic enrichment academy specific to the needs of our grades 7 & 8 students.
- » Increase MTSS training for General education teachers K-6 and expand professional learning on MTSS to the secondary level.



ONTEORA CENTRAL SCHOOL DISTRICT

Projected Instructional Budget Priorities (cont.)

Expand supports for MTSS in the following areas:

- > Multi-sensory reading instruction K—6.
- > Multi-sensory math instruction.
- > Increase access to tutorial classes in grades 7-12.

Continue to expand our Social Emotional Learning Initiative

- > Continue with Morningside Center for Teaching Social Responsibility
- > Explore DBT and Zones of Regulation options
- > Parent and staff training on trauma-informed learning.



ONTEORA CENTRAL SCHOOL DISTRICT

Projected Instructional Budget Priorities (cont.)

Reinforce Mental Health Support:

- > Create a partnership with Astor.
- > Create training for trauma-informed learning for staff (teacher and paraprofessional) as well as parent training.

Continue to expand the curriculum to include Inquiry-Based Learning

- > Professional Development
- > Expand Active Learning Spaces



ONTEORA CENTRAL SCHOOL DISTRICT

Projected Instructional Budget Priorities (cont.)

Purchase and implement new K-6 math curriculum

- > K-6 resources.
- > Professional Learning and Coaching around implementation.

Reinforce Literacy instruction

- > Refine professional learning with TC Units of Study in Writing, Reading and Phonics.
- > Support Instructional Coaching in Literacy K-6

Continue to expand and support our Co-Teaching Model to support diversity, equity, and inclusion for all students.





ONTEORA CENTRAL SCHOOL DISTRICT

Projected Instructional Budget Priorities (cont.)

Expand our Diversity, Equity and Inclusion work to fully implement the NYSED Culturally Responsive-Sustaining Education Framework to strengthen our:

- > Welcoming and Affirming Environment.
- > High Expectations and Rigorous Instruction.
- > Inclusive Curriculum and Assessment.
- > Ongoing Professional Learning.

Continued focus on the integration of technology into instruction.

- > Support student achievement through the seamless integration of technology into teaching and learning.





ONTEORA CENTRAL SCHOOL DISTRICT

Projected Instructional Budget Priorities (cont.)

- > Provide professional learning and coaching for staff to ensure educator and leaders are proficient in the integration of learning technology.
- > K-12 Instructional Coaching with Ulster BOCES Model Schools.

Continue the focus on professional learning and curriculum development on the NYS Social Studies Framework and enhance participation in civic engagement.





ONTEORA CENTRAL SCHOOL DISTRICT

Fund Balance/Reserves

Historical Analysis of Reserves and Fund Balance					
Account Title	June 30, 2017	June 30, 2018	June 30, 2019	June 30, 2020	June 30, 2021
Repair Reserve	\$ 1,552,248	\$ 1,560,009	\$ 1,567,810	\$ 1,575,649	\$ 1,003,526
ERS Reserve	\$ 5,304,875	\$ 3,566,945	\$ 3,584,779	\$ 5,464,295	\$ 5,491,617
TRS Reserve			\$ 383,929	\$ 763,340	\$ 1,117,156
Unemployment Reserve	\$ 478,039	\$ 668,624	\$ 674,611	\$ 674,611	\$ 663,373
Tax Certiorari Reserve					
Debt Reserve	\$ 149,891	\$ 149,891	-	\$ -	\$ -
Accrued Employee Benefit Reserve	\$ 1,461,211	\$ 1,469,819	\$ 1,469,819	\$ 1,568,062	\$ 1,429,007
Assigned Fund Balance	\$ 3,385,000	\$ 3,265,620	\$ 3,265,620	\$ 3,265,620	\$ 3,158,223
Unassigned Fund Balance	\$ 2,178,846	\$ 2,223,103	\$ 2,296,140	\$ 2,317,541	\$ 2,351,446
Total Fund Balance (not including Capital)	\$ 14,510,110	\$ 12,904,011	\$ 13,242,708	\$ 15,629,118	\$ 15,214,348
Increase/(Decrease) over previous year	-	\$ (1,606,099)	\$ 338,697	\$ 2,386,410	\$ (414,770)
% of Budget	27.3%	23.8%	23.1%	27.2%	26.3%
Capital Reserve	\$ 4,132,821	\$ 6,169,666	\$ 6,796,217	\$ 636,219	\$ 6,153,511





ONTEORA CENTRAL SCHOOL DISTRICT

Fund Balance/Reserves

Projection

Account Title	EST	
	June 30, 2021	June 30, 2022
Repair Reserve	\$ 1,003,526	\$ 1,106,450
ERS Reserve	\$ 5,491,617	\$ 5,491,617
TRS Reserve	\$ 1,117,156	\$ 1,517,162
Unemployment Reserve	\$ 663,373	\$ 663,373
Tax Certiorari Reserve		
Accrued Employee Benefit Reserve	\$ 1,429,007	\$ 1,429,008
Assigned Fund Balance	\$ 3,158,223	\$ 2,962,206
Unassigned Fund Balance	\$ 2,351,446	\$ 2,410,630
Total Fund Balance (not including Capital)	\$ 15,214,348	\$ 15,580,446
Increase/(Decrease) over previous year	\$ (414,770)	\$ 336,098
% of Budget	26.3%	25.9%
2016 Capital Reserve	\$ 636,219	\$ 687,682
2021 Capital Reserve	\$ 5,517,291	\$ 8,728,623

Goals

- * Maintain Unassigned Fund Balance
- * Maintain our Aa2 Moody's rating which is above the median rating of Aa3 for schools
- * Maintain healthy cash flow to avoid short-term borrowing, balance fluctuating cash needs, and allow for interest revenue to help fund the budget



ONTEORA CENTRAL SCHOOL DISTRICT

2022-23 Property Tax Report Card (DRAFT)

000000 - DISTRICT NAME		
Contact Person:	Budgeted	Proposed Budget
Telephone Number:	2021-22	2022-23
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	58,786,143	60,265,769
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	45,486,297	46,918,832
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	45,486,297	46,918,832
F. Permissible Exclusions to the School Tax Levy Limit	402,720	560,714
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	45,083,577	46,358,118
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,083,577	46,358,118
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	1,172	1,159
Consumer Price Index	1.23	4.70%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.



ONTEORA CENTRAL SCHOOL DISTRICT

Reserve Fund Analysis

	Actual	Estimated
	2021-22	2022-23
	(D)	(E)
Adjusted Restricted Fund Balance	15,909,652	18,336,915
Assigned Appropriated Fund Balance	2,775,000	2,962,206
Adjusted Unrestricted Fund Balance	2,351,446	2,410,630
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%



ONTEORA CENTRAL SCHOOL DISTRICT

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital	CAPITAL	To pay the cost of any object or purpose for which bonds may be issued.	6,153,511	9,416,305	None
Repair	REPAIR	To pay the cost of repairs to capital improvements or equipment.	1,054,987	1,106,450	Misc Bldg Repair
Workers Compensation		To pay the cost of self-insured Workers Compensation and benefits	0	0	
Unemployment Insurance	UNEMPLOYMENT	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	663,373	663,373	District Portion of Unemployment
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	0	0	
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	0	0	
Insurance		To pay liability, casualty, and other types of uninsured losses.	0	0	



ONTEORA CENTRAL SCHOOL DISTRICT

Schedule of Reserve Funds (cont)

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Property Loss		To establish and maintain a program of reserves to cover property loss.	0	0	
Liability		To establish and maintain a program of reserves to cover liability claims incurred.	0	0	
Tax Certiorari		To establish a reserve fund for tax certiorari settlements	0	0	
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	
EBALR – Employee Benefit Accrued Liability	EMP. LIABILITY	For the payment of accrued 'employee benefits' due to employees upon termination of service.	1,429,008	1,429,008	None
Retirement Contribution	ERS RESERVE	To fund employer retirement contributions to the State and Local Employees' Retirement System	5,491,617	5,491,617	None
Other Reserve	TRS SUB FUND		1,117,156	1,517,162	None