

ONEONTA CITY SCHOOL DISTRICT
FINANCIAL MEMORANDUM #2021-19
December 15, 2021

TO: THOMAS F. BRINDLEY
SUPERINTENDENT OF SCHOOLS

FROM: LISA J. WEEKS
BUSINESS MANAGER

DATE: December 15, 2021

RE: FINANCIAL MEMORANDUM #2021-19

1. Tax Collection Report Action Item (To Accept)

Resolved, upon the recommendation of the Superintendent, to accept the Tax Collection Report, as presented.

Over 94% collected

2. Consultant Services Contract Action Item (To Approve)

Resolved, upon the recommendation of the Superintendent, to approve the following Consultant Services Contract, as presented:

Consultant: Included Perspectives
Service: Presentation
Maximum Amount: \$1980.00

*K-12 Staff
Diversity, Equity, Inclusion
to Staff*

3. Consultant Services Contract Action Item (To Approve)

Resolved, upon the recommendation of the Superintendent, to approve the following Consultant Services Contract, as presented:

Consultant: Ryan's Story Presentation LLC.
Service: Presentation
Maximum Amount: \$3,900.00

*Students K-12
Parents
Stimulus
Funds*

*antibullying
suicide
prevention*

4. Surplus Items Action Item (To Approve)

Resolved, upon the recommendation of the Superintendent, to declare the following items as surplus for disposal, donation or sale:

- (1) Lynx Timing System
- (1) Salt Hopper
- (1) 2010 Western 8' Plow

ONEONTA CITY SCHOOL DISTRICT
FINANCIAL MEMORANDUM #2021-19
December 15, 2021

5. Donation

Action Item (To Accept)

Resolved, upon the recommendation of the Superintendent, to accept the following donations:

From: Anonymous

Item: (2) Percussion Kit bags

Value: \$210.60

For: Valleyview Music Program

From: Anonymous

Value: \$400.00 for per Building

For: Various Student Needs

From: Anonymous

Amount: \$250.00

For: Assistance to Valleyview Families

4. Contract Amendment / Continuation

Name Position Amendment/Extension

5. Hourly Rates

	1-3 years	over 3 years	
Tutor (non-certified teacher)	\$13.20*	\$14.00	20.00 ? certified
Extended Day Staff		\$13.20*	

* Per Minimum Wage Increase effective 1/1/2022

	Per Diem Rates
Retired OCSD Certified Teacher	\$110.00 98.26
Substitute Teacher (certified)	\$100.00 92.85
Substitute Teacher (non-certified)	\$90.00 81.94
Substitute Teaching Assistant	\$85.80 76.70

Effective 1/1/2022 min wage

$$13.20 \times 6.5 \text{ hrs} = 85.80$$

6. Additional Assignment 2021-2022 school year

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
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Salary Adjustment made to reflect 2021-22 Increase

*Subject to submission of continued proof of certification

+Proof of certification or on the job review conducted by a BOCES or other Master Mechanic

7. School Monitor/Substitute School Monitor

Lindsey Millea+* Josephine Holstead+* Carrie D'Mato+ Elizabeth White+*

*pending fingerprint clearance

+this appointment is subject to the satisfaction of all civil service requirements.

8. Clerical Substitute effective 2021-2022

Elizabeth Hough+*

*pending fingerprint clearance

+this appointment is subject to the satisfaction of all civil service requirements.

9. Custodial Substitute

*pending fingerprint clearance

+this appointment is subject to the satisfaction of all civil service requirements.

10. Special Education Summer School Substitute Nurse

<u>Name</u>	<u>Hourly Rate</u>
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11. Substitute School Nurse effective 2021-2022

*pending fingerprint clearance

+this appointment is subject to the satisfaction of all civil service requirements.

12. Student Worker/Lifeguard

*Pending verification of certifications

- Fingerprint Clearance

+This appointment is subject to the satisfaction of all civil service requirements

13. Game Staff (Recreational Attendant) effective 2021-2022

Madison Miller Michelle Rossi

+This appointment is subject to the satisfaction of all civil service requirements

C. Other

1. Resignation

<u>Name</u>	<u>Position</u>	<u>Effective Date</u>
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2. Leave of Absence

<u>Name</u>	<u>Position</u>	<u>Type Leave</u>	<u>Effective Date</u>
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3. Abolish Position

<u>Title</u>	<u>Effective</u>
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4. Create Position

<u>Position</u>	<u>Effective</u>	<u>Salary</u>
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5. Job Title Change

<u>Name</u>	<u>From</u>	<u>To</u>	<u>Effective</u>
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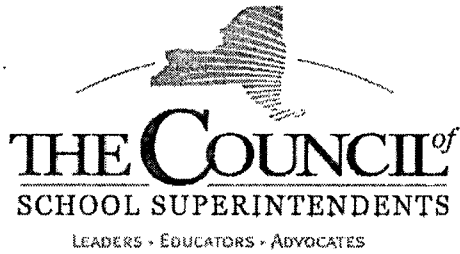
6. Volunteers

*Pending submission of photo ID

7. Rate Changes

<u>Position</u>	<u>Hourly Rate</u>
Registered Nurse	\$25.00 20.00
School Monitor (door)	\$13.20*
School Monitor (noon hour)	\$13.20*
Substitute Clerical/Maintenance	\$13.20*
Life Guard	\$13.20*
District Peer Tutor	\$13.20*

*Rate increase per NYS Minimum Wage Increase- effective 1/1/2022



Changes in Estimates Over Time

District: ONEONTA CITY SD

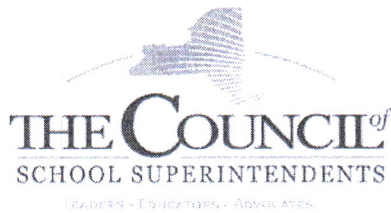
County: Otsego

Aid Categories	2021-22 Aid			Budgeted
	Change in Estimates Over Time			
	April 2021	November 2021	Change Apr '21-Nov '20	
Foundation Aid	11,483,511	11,485,499	1,988	11,483,511
Charter School Transition Aid	-	(3,325)	-	<81,000>
High Tax Aid	-	-	-	
Summer Transportation Aid	-	-	-	
Transportation Aid w/o Summer	1,067,943	763,293	(304,650)	767,943
Building Aid	2,543,263	2,730,015	186,752	2,543,263
Building Reorganization Aid	-	-	-	
Operating Reorganization Incentive Aid	-	-	-	
Non-BOCES Computer Administration Aid	-	-	-	
Non-BOCES Career Education Aid	-	-	-	
Non-BOCES Academic Improvement Aid	-	142,841	-	
BOCES AID	1,595,019	1,468,921	(126,098)	1,555,019
Public Excess Cost High Cost Aid	284,824	81,401	(203,423)	615,985
Private Excess Cost Aid	620,194	553,730	(66,464)	280,000
Software Aid	25,047	25,032	(15)	109,07
Library Materials Aid	10,450	5,972	(4,478)	95,965
Textbook Aid	99,375	99,025	(350)	26,503
Hardware and Technology Aid	26,503	26,488	(15)	
Full-Day Kindergarten Conversion Aid	-	-	-	
Universal Prekindergarten Aid	275,283	275,283	Grant	
Supplemental Public Excess Cost Aid	-	-	-	
Academic Enhancement Aid	-	-	-	
TOTAL	18,031,412	17,514,659	(516,753)	17,046,096
		17,163,971		

SOURCE: Compiled by NYSCOSS from New York State Education Department School Aid data

Nov estimate + 117,875 from budget

* Does not include transportation deduct^d 202,620. We reserved \$400,000 for that deduction.



School Aid

2022-23 Current Law Estimates

District: ONEONTA CITY SD

County: Otsego

Aid Categories	2021-22	2022-23	Change	% Change
Foundation Aid	11,485,499	11,801,392	315,893	2.8%
Charter School Transition Aid	-	-	-	NA
High Tax Aid	-	-	-	NA
Summer Transportation Aid	-	1,572	1,572	NA
Transportation Aid w/o Summer	763,293	1,108,114	344,821	45.2%
Building Aid	2,730,015	2,753,874	23,859	0.9%
Building Reorganization Aid	-	-	-	NA
Operating Reorganization Incentive Aid	-	-	-	NA
Non-BOCES Computer Administration Aid	-	-	-	NA
Non-BOCES Career Education Aid	-	-	-	NA
Non-BOCES Academic Improvement Aid	-	-	-	NA
BOCES AID	1,468,921	1,748,561	279,640	19.0%
Public Excess Cost High Cost Aid	81,401	140,579	59,178	72.7%
Private Excess Cost Aid	553,730	628,847	75,117	13.6%
Software Aid	25,032	24,807	(225)	-0.9%
Library Materials Aid	5,972	10,350	4,378	73.3%
Textbook Aid	99,025	99,549	524	0.5%
Hardware and Technology Aid	26,488	27,091	603	2.3%
Full-Day Kindergarten Conversion Aid	-	-	-	NA
Universal Prekindergarten Aid	275,283	275,283	-	0.0%
Supplemental Public Excess Cost Aid	-	-	-	NA
Academic Enhancement Aid	-	-	-	NA
Total Aid	17,514,659	18,620,019	1,105,360	6.3%

Foundation Aid Full-Funding Status

	2021-22*	2022-23
Estimated Actual Foundation Aid	11,483,511	11,801,392
Full-Funded Foundation Aid (with Save-Harmless)	11,483,511	12,117,285
Estimated Foundation Aid as % of Full Funding:	100.0%	97.4%

* As estimated based on data on file when state budget was enacted (April 7, 2021).

SOURCE: Compiled by NYSCOSS from New York State Education Department School Aid data on file November 15, 2021, except as noted.

ONEONTA CITY SCHOOL DISTRICT BUDGET - REVENUES

Account Name	Account Code	2017-2018 Actual Revenues	2018-2019 Actual Revenues	2019-2020 Actual Revenues	2020-2021 Budgeted Revenues	2021-2022 Budgeted Revenues	Change from Prior Year
REAL PROPERTY TAXES with STAR	A1001/108	20,636,210	21,060,743	21,590,241	22,091,425	22,176,861	85,436
PAYMENTS IN LIEU OF TAXES	A1081	351,695	367,344	375,474	451,187	479,762	28,575
INTEREST AND PENALTIES ON TAXES	A1090	71,375	40,530	48,853	30,094	40,000	9,906
		21,059,280	21,468,617	22,014,568	22,572,706	22,696,623	123,917
Charges for Services							
TUITION	A1311	9,500	15,960	8,400	12,000	12,000	0
ADULT EDUCATION	A1315	28,285	25,180	19,590	20,000	20,000	0
ALTERNATIVE GED TUITION	A1315.02	0	1,750	0	0	0	0
SUMMER SCHOOL TUITION	A1320	2,930	1,255	100	0	0	0
TEXTBOOK CHARGES	A1330	500	841	307	500	500	0
ADMISSIONS	A1410	4,631	4,665	3,530	4,000	0	(4,000)
OTHER CHARGES	A1489						0
Total:Charges for Services		45,846	49,651	31,927	36,500	32,500	(4,000)
Other Districts & Governments							
TUITION-OTHER DISTRICTS/Trillium	A2230	324,018	275,198	172,589	300,000	300,000	0
DATA PROCESSING FOR OTHER GOVTS-cpse	A2228	26,551	26,974	27,621	27,000	28,000	1,000
TUTORING-INCARCERATED YOUTH	A2350	111,726	111,726	56,704	50,000	-	(50,000)
OTHER MISCELLANEOUS REVENUES	A2389	-	8,167	-	-	-	0
Total:Other Districts & Governments		462,295	422,066	256,913	377,000	328,000	(49,000)
Use of Money & Property							
INTEREST AND EARNINGS	A2401	17,648	19,834	9,836	10,000	10,000	0
INTEREST FROM CAPITAL FUND	A2401.1	0	18,760	0	2,000	2,000	0
RENTAL OF REAL PROPERTY, IND	A2410	22,713	25,786	23,620	22,000	16,800	(5,200)
RENTAL OF REAL PROPERTY, BOCES	A2413	57,703	64,867	65,377	65,000	58,549	(6,451)
Total:Use of Money & Property		98,064	129,247	98,833	99,000	87,349	(11,651)
Sale of Property & Compensation for Loss							
SALES OF SCRAP AND EXCESS MATERIALS	A2650	5,276	1,946	537	2,000	2,000	0
SALE OF EQUIPMENT	A2665	18,233	17,827	1,921	5,000	5,000	0
SALES OF BUSES	A2666	830	890	0	5,000	0	(5,000)
INSURANCE RECOVERIES	A2680	400	82,175	7,122	0	0	0
Total:Sale of Property & Compensation for Loss		24,738	102,838	9,579	12,000	7,000	(5,000)
Miscellaneous							
REIMBURSEMENT OF MEDICARE	A2700	35,737	29,184	20,465	20,000	15,000	(5,000)
REFUND OF PRIOR YRS EXP - BOCES	A2701	338,704	385,454	290,681	100,000	100,000	0
REFUND OF PRIOR YRS EXP - Transportation	A2702	0	0	0	0	0	0
REFUND OF PRIOR YRS EXP-OTHER	A2703						0

ONEONTA CITY SCHOOL DISTRICT BUDGET - REVENUES

Account Name	Account Code	2017-2018 Actual Revenues	2018-2019 Actual Revenues	2019-2020 Actual Revenues	2020-2021 Budgeted Revenues	2021-2022 Budgeted Revenues	Change from Prior Year
REFUND OF PRIOR YR EXP-WORKERS COMP	A2704	113					0
GIFTS AND DONATIONS	A2705	24,691	29,135	19,500	1,000	1,000	0
MISC. REVENUE-STUDENT LOCKS	A2706	1,300	360	2,230	500	500	0
OTHER REVENUES	A2770	12,796	20,993	114,866	7,500	7,500	0
SATURDAY SEMINARS	A2770.01	2,478	2,905	2,960	1,500	1,500	0
REFUNDS-PHONE CHARGES	A2770.02	16	0	0	0	0	0
Total:Miscellaneous		415,835	468,031	450,702	130,500	125,500	(5,000)
State Aid							
BASIC STATE AID-FOUNDATION AID	A3101	10,452,330	10,553,146	10,834,930	11,027,116	11,483,511	456,395
STATE AID DEDUCT FOR INC YOUTH/721	A3101	(44,188)	(92,994)	(80,920)	(81,000)	(81,000)	0
STATE AID-EXCESS COST	A3101.01	746,960	768,856	834,480	769,339	615,985	(153,354)
STATE AID-PRIOR YEARS	A3101.02		(24,485)				0
BUILDING AID	A3101.04	2,249,042	2,230,409	2,757,646	2,454,310	2,543,263	88,953
SERVICES AID (BOCES/TRANS/CATEGORICALS)		0	0	0	0	0	0
BOCES AID	A3103	1,255,306	1,168,910	1,140,229	1,382,263	1,555,019	172,756
TUITION & TRANS/CHAPTER 47	A3104	0	0	0	0	0	0
CHAPTER 721 PRIOR YEARS	A3104.01						0
TRANSPORTATION AID	A3106	676,472	796,121	723,458	875,483	767,943	(107,540)
TEXTBOOK AID	A3260	101,705	104,792	104,035	105,035	95,965	(9,070)
COMPUTER SOFTWARE AID	A3262	26,815	27,264	27,459	28,000	28,000	0
LIBRARY A/V LOAN PROGRAM	A3263	10,481	10,757	10,003	10,907	10,907	0
HARDWARE AID	A3264	25,038	25,986	26,971	28,193	26,503	(1,690)
GAP ELIMINATION ADJUSTMENT	A3101	0	0		0	0	0
STATE AID RESTORATION		0	0	0	0	0	0
STATE AID-OTHER-Bullet Aid/Homeless Aid	A3289	40,652	175,705	40,243	40,000	77,389	37,389
SEMA/GED Testing	A3960	4,735	3,160	0	0	0	0
Total:State Aid		15,545,349	15,747,628	16,418,535	16,639,646	17,123,485	483,839
Federal Aid							
FEDERAL AID	A4289	0	0	0	0	661,741	661,741
MEDICAID ASSISTANCE	A4601	148,905	246,220	176,638	50,000	50,000	0
FEDERAL GRANTS-CARES Act Funding	A4960	0	0	0	0	0	0
FEMA	A4960	-	-	-	-	-	0
Total:Federal Aid		148,905	246,220	176,638	50,000	711,741	661,741
Interfund Transfers							
INTERFUND TRANSFERS-EPE/Caft	A5031	0	0	0	0	0	0
INTERFUND TRANSFER FOR DEBT SERVICE	A5050	0	0	7,887	25,000	0	(25,000)
Total:Interfund Transfers		0	0	7,887	25,000	0	(25,000)

ONEONTA CITY SCHOOL DISTRICT BUDGET - REVENUES

Account Name	Account Code	2017-2018 Actual Revenues	2018-2019 Actual Revenues	2019-2020 Actual Revenues	2020-2021 Budgeted Revenues	2021-2022 Budgeted Revenues	Change from Prior Year
APPROPRIATED FUND BALANCE	A5999	0	0	0	1,000,000	1,000,000	0
APPROPRIATED FUND BALANCE-BUS	A5999	0	0	0	0	0	0
FUND BALANCE OVER 4%	A5999	0	0	0	0	0	0
Grand Total		37,800,312	38,634,296	39,465,582	40,942,352	42,112,198	1,169,846
Revenue without tax levy		17,164,102	17,573,553	17,875,341	18,850,927	19,935,337	2,059,996

Federal 6661,741 - Revenue

Expenditure Shifts

Summer School 65,000

Otsego-Northern Catskills BOCES
District Contract Analysis & Aid Summary

2020-21 Financial Data for: BOCES Admin/Services Aid Payable in 2021-22
BOCES Capital Exp. & Rent Aid Payable in 2020-21

NOTE: Aid figures shown are as per claims submitted and are subject to audit.

District: ONEONTA CITY SD (471400)

CoSer/ AidGrp	Description	Final Contract	BOCES Aid					Refund/ (Deficit)	NetAs % of Cntrt		
			Total Expenditures	- Deductions ^a	= Aidable Expenditures	X Aid Ratio	= State Aid			AidAs % of Cntrt	Net Cost ^c
BOCES Aidable Services & Administration											
001A	CENTRAL ADMINISTRATION	550,847.09	660,501.85	211,798.52	448,703.33	0.655	293,900.68	53.00	0.00	256,946.41	47.01
101A	OCCUPATIONAL EDUCATION	870,144.50	829,408.77	162,280.91	667,127.86	0.655	436,968.75	50.00	36,654.45	396,521.30	46.01
305A	SPEECH IMPROVEMENT	12,688.00	8,629.40	2,614.42	6,014.98	0.655	3,939.81	31.00	4,058.60	4,689.59	37.01
308B	GUIDANCE	2,500.00	2,500.00	2,500.00	0.00	0.655	0.00	0.00	0.00	2,500.00	100.01
333X	GUIDANCE INTERPRETER XC PUTNAM	0.00	0.00	19.13	-19.13	0.655	-12.53	0.00	19.13	-6.60	0.01
404X	ARTS IN EDUCATION X-C	0.00	0.00	1,444.05	-1,444.05	0.655	-945.85	0.00	1,444.05	-498.20	0.01
411A	DISTANCE LEARNING	6,949.50	271.24	256.60	14.64	0.655	9.59	0.00	683.33	6,256.58	90.01
411B	DISTANCE LEARNING	17,264.00	16,156.36	5,589.55	10,566.81	0.655	6,921.26	40.00	1,107.64	9,235.10	53.01
421A	STUDENT LEADERSHIP (CASSC)	1,945.00	2,048.97	520.62	1,528.35	0.655	1,001.07	51.00	37.59	906.34	47.01
503A	EDUCATIONAL COMMUNICATIONS CE	4,633.00	4,633.00	4,633.00	0.00	0.655	0.00	0.00	0.00	4,633.00	100.01
505A	LIBRARY INSTRUCTIONAL RESOURCE	61,981.00	65,218.49	1,447.75	63,770.74	0.655	41,769.83	67.00	71.43	20,139.74	32.01
506X	PRINTING X-C	5,274.42	5,274.42	1,244.45	4,029.97	0.655	2,639.63	50.00	26.38	2,608.41	49.01
508X	INTER-SCHOLASTIC SPORTS COORDI	5,805.00	5,805.00	2,203.55	3,601.45	0.655	2,358.95	41.00	267.58	3,178.47	55.01
509X	ELEMENTARY SCIENCE PROGRAM KI	0.00	0.00	275.62	-275.62	0.655	-180.53	0.00	275.62	-95.09	0.01
511X	COMPUTER SUPPORT X-C	2,450.00	2,450.00	779.60	1,670.40	0.655	1,094.11	45.00	219.90	1,135.99	46.01
514A	STAFF DEVELOPMENT-INSERVICE CC	2,676.00	2,439.04	970.86	1,468.18	0.655	961.66	36.00	236.96	1,477.38	55.01
521A	LIBRARY AUTOMATION - PHASE I	18,464.00	17,028.22	3,178.55	13,849.67	0.655	9,071.53	49.00	1,435.78	7,956.69	43.01
523A	TECHNOLOGY PURCHASES	183,770.19	178,212.51	7,527.04	170,685.47	0.655	111,798.98	61.00	6,483.59	65,487.62	36.01
524A	TECHNOLOGY PLANNER	75,834.97	72,841.22	2,145.49	70,695.73	0.655	46,305.70	61.00	2,866.19	26,663.08	35.01
527A	SCHOOL/CURRICULUM DEVELOPMEN	107,160.00	100,945.04	100,945.04	0.00	0.655	0.00	0.00	6,944.46	100,215.54	94.01
532A	COORDINATION-CASSC	2,480.00	2,356.83	673.22	1,683.61	0.655	1,102.76	44.00	131.71	1,245.53	50.01
551X	XC BDT/CURRIC 6211 X-C	75.00	75.00	23.13	51.87	0.655	33.97	45.00	0.00	41.03	55.01
555X	XC ERIE 2 6261 X-C	2,127.51	2,127.51	79.42	2,048.09	0.655	1,341.50	63.00	34.36	751.65	35.01
593X	XC TECHNOLOGY XC BDT 6368 X-C	9,824.00	9,824.00	3,198.06	6,625.94	0.655	4,339.99	44.00	50.35	5,433.66	55.01
597X	CURRICULUM XC CAP REG 6211 X-C	1,567.50	1,567.50	132.75	1,434.75	0.655	939.76	60.00	0.00	627.74	40.01
602X	COMPUTER SERVICE ADMIN: X-C W/ E	636,499.93	636,500.02	205,055.14	431,444.88	0.655	282,596.40	44.00	123,480.72	230,422.81	36.01
605A	SCHOOL EMPLOYEE SAFETY/RISK MA	18,054.00	16,722.15	7,299.22	9,422.93	0.655	6,172.02	34.00	1,288.37	10,593.61	59.01

^a Deductions = Unapproved Expenditures + Excess Salaries + Deductible Misc Revenue + Prior Year Refunds.

^b RWADA Aid Ratio = 0.655, Millage (Tax Rate) Ratio = .608, Service Aid Ratio: Min .360, Max .900.

^c Net Cost = Final Contract - State Aid - Refund

Disclaimer: The aid deductions, net aidable expenditures, and BOCES Aid amounts presented on this report are only approximations of the amounts that will actually be calculated and confirmed by the NYS Education Department and the Office of the State Comptroller through their State Aid Management System (SAMS) and related audit process. This report also excludes information related to BOCES Facilities Aid, as such aid is based on current rather than prior year expenditures and on capital project data that is not necessarily maintained in our BOCES' systems. Please consult the NYSED SAMS system for actual BOCES Aid amounts and related data.

Otsego-Northern Catskills BOCES
District Contract Analysis & Aid Summary

2020-21 Financial Data for: BOCES Admin/Services Aid Payable in 2021-22
BOCES Capital Exp. & Rent Aid Payable in 2020-21

NOTE: Aid figures shown are as per claims submitted and are subject to audit.

District: ONEONTA CITY SD (471400)

CoSer/ AidGrp	Description	Final Contract	BOCES Aid						Refund/ (Deficit)	Net Cost ^c	NetAs % of Cntrt
			Total Expenditures	- Deductions ^a	= Aidable Expenditures	X Aid Ratio ^b	= State Aid	AidAs % of Cntrt			
606X	STATE AID PLANNING: X-C W/ RCG BC	3,345.00	3,345.00	1,557.80	1,787.20	0.655	1,170.62	35.00	609.27	1,565.11	47.00
616A	COORDINATION OF INSURANCE MAN/	6,452.00	6,486.75	1,669.32	4,817.43	0.655	3,155.42	49.00	684.48	2,612.10	40.00
617X	GASB/MNGMNT STUDIES - XC CAP RE	161.98	161.98	186.25	-24.27	0.655	-15.90	0.00	180.14	-2.26	-1.00
619X	CBO XC DCMO 7017 X-C	10,628.00	10,628.00	3,120.66	7,507.34	0.655	4,917.31	46.00	360.35	5,350.34	50.00
620X	STUDENT SERVICES XC OCM X-C	1,425.00	1,425.00	309.39	1,115.61	0.655	730.72	51.00	38.14	656.14	46.00
622A	SCHOOL BOARDS INSTITUTE	205.00	243.83	38.83	205.00	0.655	134.28	66.00	0.00	70.72	34.00
631A	EMPLOYEE RELATIONS	21,475.00	20,959.01	7,608.06	13,350.95	0.655	8,744.87	41.00	515.99	12,214.14	57.00
632X	School Food Management: Central X-C	78,152.00	78,152.00	13,906.63	64,245.37	0.655	42,080.72	54.00	1,805.65	34,265.63	44.00
637A	TELEPHONE INTERCONNECT	50,583.03	50,319.79	2,230.77	48,089.02	0.655	31,498.31	62.00	1,298.29	17,786.43	35.00
640A	RECRUITING SERVICE	21,927.30	29,519.13	11,803.40	17,715.73	0.655	11,603.80	53.00	3,053.95	7,269.55	33.00
641X	RECRUITING XC PUTNAM 7112 X-C	3,562.00	3,562.00	1,451.80	2,110.20	0.655	1,382.18	39.00	31.18	2,148.64	60.00
650A	SUBSTITUTE COORDINATION	28,800.00	24,499.39	3,597.43	20,901.96	0.655	13,690.78	48.00	4,300.61	10,808.61	38.00
652X	PROCESSING DELIVER XC MADISON 7	2,799.97	2,799.98	497.86	2,302.12	0.655	1,507.89	54.00	233.91	1,058.17	38.00
691X	COOP BID XC WAYNE 7011 X-C	1,443.75	1,443.75	605.96	837.79	0.655	548.75	38.00	0.00	895.00	62.00
695X	SAFETY RISK XC CAP REG 7470 X-C	235.13	235.13	58.31	176.82	0.655	115.82	49.00	0.00	119.31	51.00
Subtotal for BOCES Aidable Services & Adm		2,832,209.77	2,877,317.28	777,478.16	2,099,839.12		1,375,394.61	49.00	200,930.15	1,255,885.01	44.00
Services Aided Through District State Aid Formulas											
a) Excess Cost Handicapped											
201A	SPECIAL CLASS: OPTION 1	11,485.00	4,137.67	4,137.67	0.00	0.655	0.00	0.00	6,381.10	5,103.90	44.00
202A	THERAPEUTIC LEARNING CENTER	40,833.00	22,074.34	22,074.34	0.00	0.655	0.00	0.00	14,457.17	26,375.83	65.00
204A	OPTION I BASIC LIFE SKILLS	79,831.20	75,040.78	75,040.78	0.00	0.655	0.00	0.00	7,316.45	72,514.75	91.00
210A	TRUST PROGRAM	520,998.28	463,741.01	463,741.01	0.00	0.655	0.00	0.00	54,841.55	466,156.73	89.00
212A	OPTION I BEHAVIORAL ADJUSTMENT	38,205.78	39,161.21	39,161.21	0.00	0.655	0.00	0.00	1,840.43	36,365.35	95.00
315A	SPEECH/LANGUAGE - SPEECH IMPAIF	28,548.00	18,825.77	18,825.77	0.00	0.655	0.00	0.00	8,563.05	19,984.95	70.00

^a Deductions = Unapproved Expenditures + Excess Salaries + Deductible Misc Revenue + Prior Year Refunds.

^b RWADA Aid Ratio = 0.655, Millage (Tax Rate) Ratio = .608, Service Aid Ratio: Min .360, Max .900.

^c Net Cost = Final Contract - State Aid - Refund

Disclaimer: The aid deductions, net aidable expenditures, and BOCES Aid amounts presented on this report are only approximations of the amounts that will actually be calculated and confirmed by the NYS Education Department and the Office of the State Comptroller through their State Aid Management System (SAMS) and related audit process. This report also excludes information related to BOCES Facilities Aid, as such aid is based on current rather than prior year expenditures and on capital project data that is not necessarily maintained in our BOCES' systems. Please consult the NYSED SAMS system for actual BOCES Aid amounts and related data.

Otsego-Northern Catskills BOCES
District Contract Analysis & Aid Summary

2020-21 Financial Data for: BOCES Admin/Services Aid Payable in 2021-22
BOCES Capital Exp. & Rent Aid Payable in 2020-21

NOTE: Aid figures shown are as per claims submitted and are subject to audit.

District: ONEONTA CITY SD (471400)

CoSer/ AidGrp	Description	Final Contract	BOCES Aid					Refund/ (Deficit)	Net Cost ^c	NetAs % of Cntrt	
			Total Expenditures	- Deductions ^a	= Aidable Expenditures	X Aid Ratio ^b	= State Aid				AidAs % of Cntrt
320A	VISUALLY IMPAIRED (VI)	13,452.00	9,584.25	9,584.25	0.00	0.655	0.00	0.00	1,667.59	11,784.41	88.0%
321A	HEARING IMPAIRED	22,604.79	10,938.03	10,938.03	0.00	0.655	0.00	0.00	10,049.13	12,555.66	56.0%
353X	Itin Audiologist XC Oswego 4640 X-C	9,819.77	9,819.77	9,819.77	0.00	0.655	0.00	0.00	360.30	9,459.47	96.0%
Subtotal Srvs Aided Thru Dist Aid Formulas		765,777.82	653,322.83	653,322.83	0.00		0.00	0.00	105,476.77	660,301.05	86.0%
Total for this district		3,597,987.59	3,530,640.11	1,430,800.99	2,099,839.12		1,375,394.61	38.00	306,406.92	1,916,186.06	53.0%

Estimated BOCES Aid Payable in 2021-22

2020-21 Administration & Services	2,832,209.77	2,099,839.12	0.655	1,375,394.61
Total Estimated 2021-22 Aid				1,375,394.61

- 42080.72 to cap

+ \$93,527 Capital

\$1,426,840.89

[Maximum Aid Payable in 2021-22 can not be determined because Aidcap is 0.00]

\$1,468,921

a Deductions = Unapproved Expenditures + Excess Salaries + Deductible Misc Revenue + Prior Year Refunds.

b RWADA Aid Ratio = 0.655, Millage (Tax Rate) Ratio = .608, Service Aid Ratio: Min .360, Max .900.

c Net Cost = Final Contract - State Aid - Refund

Disclaimer: The aid deductions, net aidable expenditures, and BOCES Aid amounts presented on this report are only approximations of the amounts that will actually be calculated and confirmed by the NYS Education Department and the Office of the State Comptroller through their State Aid Management System (SAMS) and related audit process. This report also excludes information related to BOCES Facilities Aid, as such aid is based on current rather than prior year expenditures and on capital project data that is not necessarily maintained in our BOCES' systems. Please consult the NYSED SAMS system for actual BOCES Aid amounts and related data.

Otsego-Northern Catskills BOCES

2020-21 Data For 2021-22 State Aid
Surplus/Refund Distribution by District

District: ONEONTA CITY SD
Code: 471400

CoSer/ Aidgroup	Description	Total Contract	Share Misc Revenue	Share of Expenditure	Share of EO at 06/30/2021	Share of EO at 06/30/2020	Calculated Refund	Refund Adjstmnt	Net Refund
001A	CENTRAL ADMINISTRATION	550,847.09	106,650.08	660,501.85	6,792.14	9,796.82	0.00	0.00	0.00
002A	CAPITAL EXPENDITURES	139,978.76	0.02	139,978.78	0.00	0.00	0.00	0.00	0.00
101A	OCCUPATIONAL EDUCATION	870,144.50	1,004.46	829,408.77	6,565.76	1,480.02	36,654.45	0.00	36,654.45
201A	SPECIAL CLASS: OPTION 1	11,485.00	0.00	4,137.67	966.83	0.60	6,381.10	0.00	6,381.10
202A	THERAPEUTIC LEARNING CENTER	40,833.00	0.00	22,074.34	4,301.49	0.00	14,457.17	0.00	14,457.17
204A	OPTION I BASIC LIFE SKILLS	79,831.20	0.00	75,040.78	0.00	2,526.03	7,316.45	0.00	7,316.45
210A	TRUST PROGRAM	520,998.28	0.00	463,741.01	9,817.62	7,401.90	54,841.55	0.00	54,841.55
212A	OPTION I BEHAVIORAL ADJUSTMENT	38,205.78	0.00	39,161.21	0.00	2,795.86	1,840.43	0.00	1,840.43
305A	SPEECH IMPROVEMENT	12,688.00	0.00	8,629.40	0.00	0.00	4,058.60	0.00	4,058.60
308B	GUIDANCE	2,500.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
315A	SPEECH/LANGUAGE - SPEECH IMPAIRI	28,548.00	0.00	18,825.77	1,159.43	0.25	8,563.05	0.00	8,563.05
320A	VISUALLY IMPAIRED (VI)	13,452.00	0.00	9,584.25	2,200.16	0.00	1,667.59	0.00	1,667.59
321A	HEARING IMPAIRED	22,604.79	0.00	10,938.03	1,619.03	1.40	10,049.13	0.00	10,049.13
333X	GUIDANCE INTERPRETER XC PUTNAM	0.00	19.13	0.00	0.00	0.00	19.13	0.00	19.13
353X	Itin Audiologist XC Oswego 4640 X-C	9,819.77	360.30	9,819.77	0.00	0.00	360.30	0.00	360.30
404X	ARTS IN EDUCATION X-C	0.00	1,444.05	0.00	0.00	0.00	1,444.05	0.00	1,444.05
411A	DISTANCE LEARNING	6,949.50	0.00	271.24	6,044.60	49.67	683.33	0.00	683.33
411B	DISTANCE LEARNING	17,264.00	0.00	16,156.36	0.00	0.00	1,107.64	0.00	1,107.64
421A	STUDENT LEADERSHIP (CASSC)	1,945.00	141.56	2,048.97	0.00	0.00	37.59	0.00	37.59
503A	EDUCATIONAL COMMUNICATIONS CEN	4,633.00	0.00	4,633.00	0.00	0.00	0.00	0.00	0.00
505A	LIBRARY INSTRUCTIONAL RESOURCES	61,981.00	0.00	65,218.49	1,127.95	4,436.87	71.43	0.00	71.43
506X	PRINTING X-C	5,274.42	26.38	5,274.42	0.00	0.00	26.38	0.00	26.38
508X	INTER-SCHOLASTIC SPORTS COORDIN	5,805.00	267.58	5,805.00	0.00	0.00	267.58	0.00	267.58
509X	ELEMENTARY SCIENCE PROGRAM KIT:	0.00	275.62	0.00	0.00	0.00	275.62	0.00	275.62
511X	COMPUTER SUPPORT X-C	2,450.00	219.90	2,450.00	0.00	0.00	219.90	0.00	219.90
514A	STAFF DEVELOPMENT-INSERVICE COC	2,676.00	0.00	2,439.04	0.00	0.00	236.96	0.00	236.96
521A	LIBRARY AUTOMATION - PHASE I	18,464.00	0.00	17,028.22	0.00	0.00	1,435.78	0.00	1,435.78
523A	TECHNOLOGY PURCHASES	183,770.19	0.00	178,212.51	101.80	1,027.71	6,483.59	0.00	6,483.59
524A	TECHNOLOGY PLANNER	75,834.97	0.06	72,841.22	127.62	0.00	2,866.19	0.00	2,866.19
527A	SCHOOL/CURRICULUM DEVELOPMENT	107,160.00	692.96	100,945.04	3,057.40	3,093.94	6,944.46	0.00	6,944.46
532A	COORDINATION-CASSC	2,480.00	0.00	2,356.83	13.81	22.35	131.71	0.00	131.71
551X	XC BDT/CURRIC 6211 X-C	75.00	0.00	75.00	0.00	0.00	0.00	0.00	0.00
552A	ASSISTIVE TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
555X	XC ERIE 2 6261 X-C	2,127.51	34.36	2,127.51	0.00	0.00	34.36	0.00	34.36
593X	TECHNOLOGY XC BDT 6368 X-C	9,824.00	50.35	9,824.00	0.00	0.00	50.35	0.00	50.35

Otsego-Northern Catskills BOCES

2020-21 Data For 2021-22 State Aid
Surplus/Refund Distribution by District

District: ONEONTA CITY SD
Code: 471400

CoSer/ Aidgroup	Description	Total Contract	+ Share Misc Revenue	- Share of Expenditure	- Share of EO at 06/30/2021	+ Share of EO at 06/30/2020	= Calculated Refund	+ Refund Adjstmnt	= Net Refund
597X	CURRICULUM XC CAP REG 6211 X-C	1,567.50	0.00	1,567.50	0.00	0.00	0.00	0.00	0.00
602X	COMPUTER SERVICE ADMIN: X-C W/ BI	636,499.93	123,480.81	636,500.02	0.00	0.00	123,480.72	0.00	123,480.72
605A	SCHOOL EMPLOYEE SAFETY/RISK MAN	18,054.00	0.00	16,722.15	60.87	17.39	1,288.37	0.00	1,288.37
606X	STATE AID PLANNING: X-C W/ RCG BOC	3,345.00	609.27	3,345.00	0.00	0.00	609.27	0.00	609.27
616A	COORDINATION OF INSURANCE MANA	6,452.00	719.23	6,486.75	0.00	0.00	684.48	0.00	684.48
617X	GASB/MNGMNT STUDIES - XC CAP REG	161.98	180.14	161.98	0.00	0.00	180.14	0.00	180.14
619X	CBO XC DCMO 7017 X-C	10,628.00	360.35	10,628.00	0.00	0.00	360.35	0.00	360.35
620X	STUDENT SERVICES XC OCM X-C	1,425.00	38.14	1,425.00	0.00	0.00	38.14	0.00	38.14
621A	ADMIN STAFF TRAINING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
622A	SCHOOL BOARDS INSTITUTE	205.00	38.83	243.83	0.00	0.00	0.00	0.00	0.00
631A	EMPLOYEE RELATIONS	21,475.00	0.00	20,959.01	0.00	0.00	515.99	0.00	515.99
632X	School Food Management: Central X-C	78,152.00	1,805.65	78,152.00	0.00	0.00	1,805.65	0.00	1,805.65
637A	TELEPHONE INTERCONNECT	50,583.03	0.00	50,319.79	0.00	1,035.05	1,298.29	0.00	1,298.29
640A	RECRUITING SERVICE	21,927.30	10,017.74	29,519.13	0.00	628.04	3,053.95	0.00	3,053.95
641X	RECRUITING XC PUTNAM 7112 X-C	3,562.00	31.18	3,562.00	0.00	0.00	31.18	0.00	31.18
650A	SUBSTITUTE COORDINATION	28,800.00	0.00	24,499.39	0.00	0.00	4,300.61	0.00	4,300.61
652X	PROCESSING DELIVER XC MADISON 7	2,799.97	233.92	2,799.98	0.00	0.00	233.91	0.00	233.91
691X	COOP BID XC WAYNE 7011 X-C	1,443.75	0.00	1,443.75	0.00	0.00	0.00	0.00	0.00
695X	SAFETY RISK XC CAP REG 7470 X-C	235.13	0.00	235.13	0.00	0.00	0.00	0.00	0.00
Total ONEONTA CITY SD		3,737,966.35	248,702.07	3,670,618.89	43,956.51	34,313.90	306,406.92	0.00	306,406.92

To cafeteria

A2701 General Fund \$304,601.27 actual
100,000.00 budgeted
\$204,601.27 adjustment

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Employee Benefit Accrued Liability Reserve (A 830)	GML §6-p	To pay accrued benefits due employees upon termination of service for vacation, sick leave, personal leave etc.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit.	Upon termination by BOE, balance not required to satisfy all incurred or accrued liabilities may be transferred to any other reserve fund(s) authorized in the General Municipal Law (GML). May not be used to fund health or other post retirement benefits.
Tax Certiorari Reserve (A 864) <i>= potential Liability</i>	Ed. Law §3651(1-a) (S)	To pay judgments & claims in tax certiorari proceedings per RPTL, Article 7	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated. Monies held in reserve may not exceed amount necessary to meet anticipated judgments & claims	Separate BOE authorization not required to spend from this reserve.	No Limit	\$ not expended for judgments & claims in the year deposited, must be returned to General Fund on or before 1 st day of the 4 th school yr. after deposit of such monies into the reserve unless claim(s) are still open and not finally determined or otherwise terminated or disposed of after the exhaustion of all appeals.
Repair Reserve (A 882)	GML §6-d (S)	To pay the cost of repairs (that do not recur annually) to capital improvements and equipment	BOE Resolution	Voter approval required to fund this reserve.	Public hearing required (except in an emergency) before spending from this reserve.	No Limit	Reserve must be repaid over next two school yrs. if expenses are made without holding a public hearing. Emergency spending requires 2/3 majority vote of BOE. Legal notice required 5 days in advance of hearing. Unneeded balance may be transferred to Capital, Tax Certiorari or Retirement Contribution Reserves.
Capital Reserve (A 878) <i>Consider establishing</i>	Ed. Law §3651 (S)	To pay the cost of any object or purpose for which bonds may be issued	Voter Approval Only	Proposition(s) put before voters must specify purpose(s), ultimate \$ amount(s) to be deposited into reserve(s), probable term(s) or life/lives and source(s) of funds to be deposited into the reserve(s).	Voter approval required to spend from these reserve(s). Annual approp(s). to fund reserve(s) require voter approval.	Limited to term or life approved by voters. Voters may extend term only before end date. Reserve(s) defunct after term(s) expire, except to spend remaining funds w/ voter approval.	Purpose must be specific i.e. to purchase school buses, facility construction, equipment etc. Total exp. over life of each reserve may not exceed voter-approved maximum. Funds may be transferred to other reserves only with voter approval. Voter approval required to terminate reserve before specified expiration date. Remaining funds must first be applied to district's outstanding bonded indebtedness and secondarily to reduce the tax levy.
Mandatory Reserve for Debt Service (A 884) (V 884)	GML §6-1 (S)	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements	BOE Resolution BOE must establish if	Proceeds from the sale of capital assets and improvements as defined in GML § 6-c. Includes but not limited to land, buildings, equipment and vehicles	For debt service only or to retire outstanding obligations	Terminates once outstanding obligations are repaid.	Applicable State or Federal Aid must also be deposited into the reserve fund if proceeds from sale are not sufficient to repay all outstanding obligations. Proceeds of sale in excess of indebtedness may be expended for any other lawful district purpose.
Reserve for Tax Reduction (A 891)	Ed. Law §1604(36) §1709(37)	To allow for the gradual use of proceeds from the sale of district real property	BOE Resolution	Proceeds from the sale of real property in excess of what is required to repay outstanding debt (Bonds, BANS)	\$'s from reserve to be appropriated annually over ten or fewer yrs. to offset tax levy	Up to ten yrs.	Proceeds of must be placed in Mandatory Reserve for Debt Service in amount necessary to retire all outstanding obligations before BOE may establish Reserve for Tax Reduction.
Reserve for Encumbrances (A 821) <i>automatic</i>	NA	Allows outstanding encumbrances remaining at the end of a school yr. to be carried over to the next school year.	BOE resolution not required.	Revenue from prior school year.	Separate BOE authorization not required to spend from this reserve.	Until such obligations are encumbered in the subsequent school yr.	Encumbrances should represent bona fide obligations.

(S) in legal citation column indicates requirement for separate bank account per OSC Financial Management Guide.

NOTE: Reserve for Inventory (A 845) may be established to limit maximum investment in inventory and to restrict that portion of fund balance, which is not available for appropriation.

RESERVE FUNDS THAT MAY BE USED BY NEW YORK SCHOOL DISTRICTS

Reserve Name/ Account Code	Legal Citation	Purpose	Established By:	Funding Source(s)	Expenditures	Duration	Restrictions
Retirement Contribution Reserve Fund (A 827) <i>* Consider establishing</i>	GML §6-r	To fund employer retirement contributions. i.e. any portion of the amount(s) payable by an eligible school district to the NY State and Local Employees' Retirement System (ERS), but not TRS <i>Can Reserve for TRS now</i>	BOE Resolution	1. Budgetary Approp. or other funds that may be legally appropriated. 2. Revenue not restricted by Law to be paid to another fund or account. 3. Transfers from Tax Certiorari, Capital or Repair Reserves	Authorized by BOE Resolution	No Limit.	Transfers from or back to other reserve funds require a public hearing with 15 days notice published in official newspaper(s)
Workers Compensation Reserve Fund (A 814) <i>we don't self insure</i>	GML §6-j (S)	To fund Workers Compensation expenses, related medical expenses and self-insurance administrative costs.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated	Separate BOE authorization not required to spend from this reserve.	No Limit. BOE may terminate if district no longer self-insures	Districts that self-insure may establish reserve. Funds remaining at the end of each school year, in excess of requirement to pay all pending claims, may be transferred, within 60 days of the close of the school yr., to other reserve funds or applied to budgetary appropriations for new school year.
Unemployment Insurance Reserve (A 815) <i>* consider increasing</i>	GML §6-m	To pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district uses the benefit reimbursement method.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, or Ed. Law subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit. BOE may terminate if district converts to tax contribution method of funding	If district converts to tax contribution funding mechanism, balance exceeding the amount necessary to pay all outstanding claims may be transferred, to any other reserve fund(s) authorized by GML or Ed. Law §3651. Excess funds remaining at end of any school year may be transferred, within 60 days of the close of that school yr., to other reserve fund(s) or applied to budgetary appropriations for the new school year.
Insurance Reserve Fund (A 863) <i>We don't have any liabilities known that are not covered by insurance</i>	GML §6-n	To pay liability, casualty and other types of losses, except those incurred for which the following types of insurance may be purchased: life, accident, health, annuities, fidelity and surety, credit, title residual value and mortgage guarantee.	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated or funds from other reserves authorized in the GML, subject to permissive referendum.	Separate BOE authorization not required to spend from this reserve.	No Limit.	Annual contribution(s) limited to greater of \$33,000 or 5% of the budget. No limit on accumulated reserve balance. Cannot use \$ for any purpose covered by another special reserve. Settled or compromised claims up to \$25,000 may be paid without judicial approval. Should BOE terminate this reserve, remaining funds in excess of incurred or accrued liabilities may be transferred to any other reserve fund authorized by the GML or Ed. Law §3651.
Property Loss Reserve (A 861) Liability Reserve (A 862) <i>no known liabilities</i>	Ed. Law §1709 (8-c) (S)	To pay for property loss & liability claims incurred	BOE Resolution	Budgetary Approp. or other funds that may be legally appropriated	Separate BOE Resolution not required for most expenditures. (See restrictions.)	No Limit.	Annual contribution(s) limited to greater of \$15,000 or 3% of the budget. Separate funds required for property loss and liability claims. \$ deposited cannot be used for another purpose w/o voter approval except BOE may use \$ not required to settle pending claims, to purchase insurance policies to cover losses previously self-insured. Balances may not be reduced below amounts required. to settle all pending claims.

(S) in legal citation column indicates requirement for separate bank account per OSC Financial Management Guide.

Oneonta City School District
Analysis of Fund Balance

Fund Equity (or Fund Balance)	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	
Reserved for Encumbrances	186,515	55,060	152,994	217,969	141,482	Funds Reserved in prior yr budget to pay for items relative to prior yr Usually items have been ordered but not yet received as of Yr End This amount is added to following year's budget
Employee Accrued Liability Reserve	291,642	293,551	301,545	173,788	110,855	Board established Reserve plus interest earned.
Reserved for Unemployment	50,300	50,629	52,006	52,758	52,775	Board established Reserve plus interest earned.
Reserve for Tax Certiorari	163,190	65,961	26,947	68,780	44,105	Board established Reserve plus interest earned.
Reserve For Repairs		750,000	750,000	458,042	455,903	FUNDED JUNE 2018
Capital Reserve	-	-	-	-	-	Voter approved Reserve
Unreserved, Designated for Subsequent Year's Exp.	1,000,000	1,000,000	1,150,000	1,000,000	1,000,000	Amount determined to offset tax burden.
Unreserved, Undesignated	2,375,037	1,953,787	1,841,780	2,433,158	3,307,048	Balance remaining. This should be 4% or less per NYS. 7.85%
Bus Purchase from Fund Balance	157,606	225,575	239,405	-	-	Included in Budget for Bus Purchases
Total Fund Balance	4,224,290	4,394,563	4,514,677	4,404,495	5,112,167	TOTAL FUND BALANCE
Fund Balance, Prior Year	4,522,053	4,224,290	4,394,563	4,514,677	4,404,495	
Change in Fund Balance	(297,763)	170,274	120,114	(110,182)	707,672	INCREASE/(DECREASE) IN FUND BALANCE
% Change in Fund Balance	-6.58%	4.03%	2.73%	-2.44%	16.07%	

* INCREASE IN FUND BALANCE IS FROM AMOUNT OF REVENUES GREATER THAN AMOUNT OF EXPENDITURES. DECREASE IS FROM AMOUNT OF EXPENDITURES GREATER THAN REVENUES.

Revenues	37,444,865	37,800,312	38,634,297	39,465,582	39,966,240
Expenditures	37,742,628	37,630,039	38,514,183	39,575,765	39,258,568
Prior Year Adjustments	-	-	-	-	-
Difference	(297,763)	170,274	120,114	(110,183)	707,672

Actual = 3,307,048

4% = 1,684,488

1,622,560

600,000

\$1,022,560

Board approved transfer to EBLAR Reserve

ONEONTA CITY SCHOOL DISTRICT
 SCHEDULE OF CHANGE FROM ORIGINAL BUDGET TO FINAL BUDGET AND
 THE REAL PROPERTY TAX LIMIT
 For Year Ended June 30, 2021

CHANGE FROM ORIGINAL BUDGET TO FINAL BUDGET

Original Budget		\$	40,942,352
Additions:			
Prior year's encumbrances	\$		217,969
Gifts, donations and refunds			29,207
Appropriated fund balance			108,142
			355,318
Final Budget		\$	41,297,670

SECTION 1318 OF REAL PROPERTY TAX LAW LIMIT CALCULATION

2021-22 Voter-approved Expenditure Budget		\$	42,112,198
Maximum allowed (4% of 2021-2022 Budget)			1,684,488

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law*:

Unrestricted fund balance:			
Committed fund balance	\$		-
Assigned fund balance			1,141,482
Unassigned fund balance			3,307,048
Total unrestricted fund balance		\$	4,448,530

Less:

Appropriated fund balance	1,000,000
Encumbrances included in committed and assigned fund balance	141,482
Total adjustments	\$ 1,141,482

General Fund Fund Balance Subject to Section 1318 of Real Property Tax Law		\$	3,307,048
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Actual percentage			7.85%
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* Per Office of the State Comptroller's "Fund Balance Reporting and Governmental Fund Type Definitions", Updated April 2011 (originally Issued November 2010), the portion of General Fund Fund Balance subject to Section 1318 of the Real Property Tax Law is: unrestricted fund balance (i.e., the total of the committed, assigned and unassigned classifications), minus appropriated fund balance, amounts reserved for insurance recovery, amounts reserved for tax reduction, and encumbrances included in committed and assigned fund balance.

ONEONTA CITY SCHOOL DISTRICT
BUILDINGS & GROUNDS EQUIPMENT

YEAR	EQUIPMENT	PURCHASE PRICE
2015	Jacobsen R311T 4WD	56,800
2000	Jacobsen Tractor	50,000
2006	Kubota Tractor Loader M 7040 4WD	39,000
2008	John Deere – Front Mount Mower	30,000
2018	New Holland Workmaster 40 Tractor	28,000
2012	John Deere - Front Mount Mower	20,600
1998	Komatsu Fork Lift	14,500
2017	Kubota Tractor ZD1211L-72 (Z Series)	13,300
2016	Tru-Turf Fairway Roller	\$10,500.00
2019	24' DECKOVER TRAILER	7,500
2019	Kubota Utility Vehicle	6,500
2015	Jacobsen Tractor	5,000
2010	Challenger – Rolling Jack	5,000
2010	Challenger – Rolling Jack	5,000
2005	Kubota – Tractor Attachment	4,600
2018	Rotary Broom	4,100
2018	John Deer Rotary Broom	4,000
2009	Field Line Striper	3,000.00
1999	G-Star 2WD Baseball Groomer	
2000	Golf Cart 2WD	

Trucks & Vans

2017	Dodge <i>district van</i>	Ram
2009	Ford	F350 Pick-up
2012	Ford *	Express Van
2012	Chevy	Express Van
2015	Dodge <i>Food truck</i>	Ram
2017	Chevy	Express Van
2018	Chevy	Express Van
2019	Ford	F350 Truck

Lisa Weeks

From: Mike Shusda <mshusda@fiscaladvisors.com>
Sent: Monday, December 13, 2021 10:37 AM
To: Lisa Weeks
Subject: RE: Reserve Presentation

[EXTERNAL]This email has been received from an external source. Please use extra caution before opening attachments or following links.

Lisa,

I really enjoyed it and look forward to seeing all of you again.

A Capital Reserve can be established for construction, vehicle purchases, and equipment purchased.

I recommend that separate reserves be set up for construction, for vehicles, and for anything else.

The reserve needs to be established and funded before the vote to use it. For your bus lift, I suggest that you vote on the reserve in May, fund it on June 30, and vote again later to spend it on the project.

Suggestion – don't set up a reserve just for the bus lift. Get approval for a 10-year capital reserve for a larger amount. Then you can use it for other projects.

Bond counsel needs to write the Board of Ed and voter resolutions.

Let me know if you have any questions.

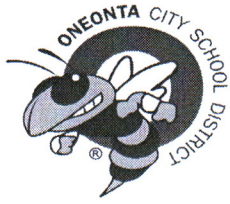
Mike

Michael Shusda

Fiscal Advisors & Marketing, Inc.
250 South Clinton Street, Suite 502
Syracuse, NY 13202
mshusda@fiscaladvisors.com
315-752-0051 x344
315-752-0057 (f)

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From: Lisa Weeks <lweeks@oneontacsd.org>
Sent: Monday, December 13, 2021 9:45 AM



Oneonta City School District 2022-23 Budget Development Calendar

JANUARY

- 12 **Board Member Retreat @ 5:30 PM ; Location TBA**
 - Preliminary Budget Discussion
 - Transportation Equipment Replacement
 - Reserve Discussion
- 18 **Finance Committee Meeting @ 3:30 PM DO Distance Learning Room**
- 26 **BOE Meeting @ 6:00 PM OHS Cafeteria**

FEBRUARY

- 15 **Finance Committee Meeting @ 3:30 DO Distance Learning Room Including Budget Discussion**
- 16 **Board of Education Meeting @ 6:00 PM MS Library**
 - Budget Presentation/Discussion

MARCH

- 1 **Business Manager to submit information necessary to calculate Tax Levy Limit on State Website**
- 9 **Board of Education Meeting @ 6:00 PM Riverside Elementary School**
 - Budget Presentation/Discussion
- 22 **Finance Committee Meeting @ 3:30 PM DO Distance Learning Room**
 - Including Budget Discussion
- 23 **Board of Education Meeting @ 6:00 PM Greater Plains Elementary School**
 - Budget Presentation/Discussion
 - Board Votes on Proposition(s)

APRIL

- 2 **Initial Advertisement must be advertised in one newspaper in general circulation and posted conspicuously in public places more than 45 days from "Annual Meeting/Public Vote" date.**
- 6 **Board of Education Meeting @ 6:00 PM OHS Cafeteria**
 - Budget Presentation/Discussion
- 19 **Special Finance Committee Meeting for Public @ 7:00 PM DO Distance Learning Room**
 - Discuss Budget/Proposition(s)
- 20 **Board of Education Meeting @ 6:00 PM Valleyview Elementary**
 - Board Votes on Budget
- 21 **Property Tax Report Card transmitted to newspaper and State Education Department**
(deadline for submission, April 25th)
- 27 **Budget Document Available***
 - * At least 7 days prior to the Budget Hearing and at least 14 days prior to Budget Vote
 - Board Candidate Nominating Petitions Due

MAY

- 3 **Finance Committee Meeting @ 3:30 PM DO Distance Learning Room**
- 4 **Budget Hearing @ 5:30 PM OHS Cafeteria (7-14 days prior to the vote)**
- 6 **School Budget Notice & Newsletter mailed**
- 17 **PUBLIC VOTE @ Foothills 12:00 Noon – 9:00 PM**
 - Public votes on Budget, Board Elections & Propositions
- 18 **Board of Education Meeting @ 6:00 PM OHS Cafeteria**
 - Vote Results

*All meeting dates, times and locations are subject to change.
Finance Committee meetings are open to the public and the schedule is online.*