



Onondaga
Central Schools

2025-2026 Budget Development & Process Update

February 25, 2025



Governor's Budget Proposal Highlights:

Overall State Aid for 2025-26 is \$36.9 billion

- Foundations Aid Increase of \$1.46 billion (5.87%) compared to \$507 million (up ~2.1%) from the previous year
- The Governor's proposal seeks to alter the Foundation Aid formula in the following ways:
 - Replace the 2000 census poverty factor with a 3 year average of the small area income and poverty estimates (SAIPE) count.
 - Replace free and reduced-price lunch (FRPL) counts with a 3-year average of the economically disadvantaged count.
 - Modify one of the four foundation aid state sharing ratio (FASSR) tiers and increase the maximum FAASSR from 0.91 to 0.93
 - Minimum increase of 2% for all districts
- Expense-Based Aids still fully funded, no changes to formula

**Information obtained from*

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Governors Proposal for OCS

2025-2026 Proposed Increase in Aid of \$698,081 or 10.54% exclusive of building aid.

Historical Comparison:

2018-19: \$ 74,717 or 1.40%
2019-20: \$699,570 or 7.08%
2020-21: \$288,624 or 2.73%
2021-22: \$463,548 or 3.82%
2022-23: \$875,656 or 8.24%
2023-24: \$664,828 or 6.85%
2024-25: \$274,609 or 2.70%
2025-26: \$698,081 or 10.54%



Onondaga CSD PreK-12

Enrollment as of January 2025

Enrollment	BEDS Day 2015-16	BEDS Day 2016-17	BEDS Day 2017-18	BEDS Day 2018-2019	BEDS Day 2019-2020	BEDS Day 2020-2021	BEDS Day 2021-2022	BEDS Day 2022-23	BEDS Day 2023-24	BEDS Day 2024-25	Enrollment	As of 1/31/25
Combined											Combined	
Full Day PreK	8	12	11	16	17	17	16	n/a	n/a	n/a	UPK Preschool AM	n/a
OCS Preschool	28	47	26	11	18	11	16	n/a	n/a	n/a	UPK Preschool PM	n/a
								31	38	43	UPK FULL DAY	44
				7	9	6	9	9	n/a	n/a	4410 Full Day Preschool	n/a
				13	11	9	8	n/a	n/a	n/a	Preschool AM	n/a
				9	12	4	8	n/a	n/a	n/a	Preschool PM	n/a
K	47	66	60	62	48	68	54	56	50	54	K	59
1	58	49	66	65	60	52	73	55	59	51	1	53
2	53	55	42	58	58	66	47	70	57	60	2	62
3	63	51	55	46	55	60	60	47	71	58	3	57
4	57	67	57	54	47	55	56	65	48	72	4	69
5	66	52	69	56	57	53	61	59	65	47	5	46
6	60	66	54	68	56	54	48	62	60	63	6	62
7	76	66	69	55	72	52	55	51	64	57	7	56
8	63	78	70	62	50	66	49	55	48	63	8	65
9	67	64	82	69	69	50	65	51	60	47	9	47
10	70	72	70	77	63	64	48	60	42	57	10	58
11	69	70	71	67	73	64	57	50	63	40	11	40
12	63	64	68	66	65	71	57	63	42	59	12	60
Total K-12	812	820	833	805	773	775	730	744	729	728	Total K-12	734
Enrollment											Enrollment	
Pre K-2	194	229	205	241	233	233	231	221	204	208	Pre K-2	218
3-6	246	236	235	224	215	222	225	233	244	240	3-6	234
7-12	408	414	430	396	392	367	331	330	319	323	7-12	326
Out of District	24	25	28	30	21	23		18	20	33	Out of District Placement	32
Total	872	904	898	891	861	845	787	802	787	804	Total	810
Private/Parochial	40	37	40	41	22	22	22	30	31	21	Private/Parochial	21
Charter	6	2	2	3	2	0	0	2	5	3	Charter	4
Homeschool	16	21	22	33	37	45	43	43	39	32	Homeschool	30
Homebound	2	2	0	0	0	2	1	1			Homebound	0
GED	2	1	0	3	0	0	1	1			GED	1
Total School Age Students	938	967	962	971	922	914	854	879	862	860	Total School Age Students	866



Budget Development Factors

2025-2026 Allocation of Resources

- Retirement System Rates have changed for 2025-26.
 - TRS: Estimated at 9.59% (a slight decrease from 24-25 rate of 10.11%)
 - ERS: Rate 16.50% (an increase from 24-25 rate of 15.2%)
- Energy Services:
 - Tentatively budgeting 15% increase in delivery charges.
- Health Insurance Projected to increase by 6.0%.
- District Insurance is projected to increase by 7.5-13.35%
 - Inclusive of Liability, Workers Comp, and Umbrella coverage.
- BOCES costs are anticipated to increase an average of 5% depending on the service.



Building Requests for Budget

Jr/Sr High School

• STEAM School (3 slots)	\$ 75,000
• *(5) SMART Interactive Displays	\$ 25,000
• *(150) Chromebooks	\$ 45,000
• *(13) Desktop Computers	\$ 9,750
• *(2) Video Conferencing Hub Monitors	\$ 800
<u>Estimated Total</u>	<u>\$155,550</u>

* Part of the District Technology Budget



District Requests 2025-2026 Budget

Curriculum and Instruction Supports

- New Elementary Math Program for K-6
 - \$84,000 - \$180,000
- Therapeutic Crisis Intervention Strategies (TCIS) Training
 - \$6,525
- MTSS Leadership Network Participation, OCM BOCES CoSer
 - \$5,075



District Requests 2025-2026 Budget

Annual Technology Lease/
Purchase Replacement Plan **Districtwide** Total

• 150 Chromebooks - \$300	\$	45,000
• 13 Interactive Displays - \$5000	\$	65,000
• 44 Desktop Computers - \$750	\$	33,000
• 7 Video Conferencing Hub Monitors	\$	2,400
• 2 Ultra Short Throw Projectors	\$	3,600
• Misc Accessories	\$	1,000
<u>Estimated Total</u>	<u>\$</u>	<u>150,000</u>



District Requests 2025-2026 Budget

Transportation

Budget Proposition Transportation: (Proposition passed
December 3, 2024)

- School Bus Replacements not to exceed estimated total;
 - 2- 66 Blue Bird passenger buses at an approximate cost of \$167,063.00
 - 30 passenger micro-bus \$102,353.00
 - Bus Delivery after July 1, 2025

Estimated Total

\$436,480

- Fuel Cost projected to remain relatively constant
- *Transportation Aid Ratio = 76.6%*
- This is NOT an addition, the referendum passed December 3, 2024, we are showing at as part of the budget.



District Requests 2025-2026 Budget

Maintenance

- New Plow \$ 11,000
- *Safe Schools Funds \$ 35,000
 - Camera and Security Replacements

Estimated Total \$ 46,000

**100% Reimbursable in 25-26*



Budget Look Back at a Glance

	2019-20	25-26 Projection	Percent Change
Enrollment	773	719	-7%
Salaries	\$ 9,519,368.54	\$ 12,099,575.85	27%
Benefits	\$ 3,712,161.39	\$ 5,343,646.00	44%
Salaries and Benefits	\$ 13,231,529.93	\$ 17,443,221.85	32%
State Aid	\$ 10,510,414.00	\$ 13,753,205.00	31%
Tax Levy	\$ 10,068,293.00	\$ 11,385,032.00	13%
State Aid and Tax Levy	\$ 20,578,707.00	\$ 25,138,237.00	22%
Salary and Benefit Spending Per Pupil	\$ 17,117.12	\$ 24,260.39	42%



Property Tax Levy Limit Calculation

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Base Formula

$$\begin{aligned}
 & \left(\left[\left(\begin{array}{c} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} + \begin{array}{c} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{c} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{c} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} \right] + \begin{array}{c} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{c} \text{Capital tax levy} \\ \text{exclusion, prior} \\ \text{fiscal year} \end{array} - \begin{array}{c} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array} \right) \\
 & \times \begin{array}{c} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{c} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{c} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}
 \end{aligned}$$

+ Exclusions

Tax Levy Limit

+ Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior fiscal year

+ Capital tax levy

+ Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points

= Tax Levy Limit, with Exclusions (if applicable)³



Tax Levy Limit Factors in Tax Cap Calculation

Inflation and allowable levy growth factor to calculate the tax levy:

- Prior Year Tax Levy: \$11,107,260
- Tax Levy Growth Factor: 1.0018
- The 2024 Consumer Price Index (CPI) was 2.95%
- 1.02% for the 2025-26 Inflation Factor*
 - No change from the previous year, of 1.02 %
- 2024-2025 Tax Levy was a 2.50% increase from the previous year
- Our Updated Tax Cap for 2025-26 TBD %



Tax Levy Increase Scenarios

Estimated 2025-26 Allowable Tax Levy Discussion:

2024-25 Tax Levy: \$11,107,260

- Tax Levy 2025-26 at 3.0% increase
- Maximum Allowable Levy for 2025-26 : **\$11,440,032**
- \$332,772 increase from 2024-25
- Required district revenue from debt service: \$232,000

- Tax Levy 2025-26 at 2.75% increase
- Maximum Allowable Levy for 2025-26 : **\$11,413,032**
- \$305,772 increase from 2024-25
- Required district revenue from debt service: \$259,000

- Tax Levy 2025-26 at 2.5% increase
- Maximum Allowable Levy for 2025-26 : **\$11,385,032**
- \$277,772 increase from 2024-25
- Required district revenue from debt service: \$287,000

****Every 1% increase on the tax levy = ~\$110k***



Budget Revenue Proposal

2025 - 2026

	2024-2025 Budget Revenues	2025-2026 Estimated Budget Revenues
Tax Levy	\$11,107,260	\$11,413,032
State Aid (Governor's Budget)	\$13,045,324	\$13,503,205
Other Revenue	\$705,000	\$776,000
Reserves	\$1,010,000	TBD
Fund Balance	\$833,014	TBD
Total	\$26,700,598	\$27,913,540



Efficiency in Staffing Analysis

- Estimated 2025-26 revenues using state aid, tax levy, and local revenues: **\$25,692,237**
- Estimated 2025-26 expenditures using 2024-25 staff as a base amount: **\$27,913,540**
- Estimated difference between revenues and expenses: **\$(2,221,303)**



Efficiency in Staffing Analysis

- *5 teachers and 2 teaching assistants utilized the retirement incentive offered this fall*
- Estimated 2025-26 expenditures without filling teacher retirements *only*: \$27,417,525
- Potential Savings \$496,016
- Estimated cost per new teacher hire: \$88,998
- Opportunities for staff to move to teaching positions to reduce or eliminate cuts.
 - Examining class size and programs
- Estimated difference between revenues and expenses *without* replacement of 4 F.T.E.s: **\$(1,725,288)**
- Transportation: reduced 4 staff position base on attrition- improving efficiency & reducing costs over a year.



To Do Next Steps...

Finalize....

- Revenue Projections when *State Budget Finalized*
Waiting on NYS Budget (Due 4/1)
- District Expenditures
- Staffing & Enrollment Trends
- District Equipment Needs
- BOCES Service Requests
- 2025-26 Tax Levy
- Amount of reserves and appropriated fund balance to balance the projected budget
- Property Tax Report Card Due 4/21



Important Dates

February 25	BOE Meeting & Budget Development Update
March 1	Tax Cap Calculation due to OSC
March 11	Board Meeting
March 25	Board Meeting
April 8	Present Proposed 2025-26 Budget to the BOE for review and comment. Options: adopt by the BOE, but no later than April 23rd
April 21	Special BOE Meeting
April 21	Board Adopts BOCES Budget
May 6	Budget Hearing
May 20	Budget Vote

