



**Onondaga**  
Central Schools

# **2025-2026 Budget Development & Process Update**

**February 4, 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*

**ASBO**  
NEW YORK

ASSOCIATION  
OF SCHOOL  
BUSINESS OFFICIALS

# 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%





# 2025-26 Projections - State Aid

Onondaga Central School District					
NYS Dept. of Education General Formula Aid Output Report (GEN)					
		As of 2/1/2025	As of 2/1/2025	26 vs 25	26 vs 25
		2025-2026	2024-2025	Difference	Difference
Foundation Aid		7,324,020.00	6,625,939.00	698,081.00	10.54%
UPK		424,148.00	411,298.00	12,850.00	3.12%
BOCES Aid & Special Services		1,370,680.00	1,081,694.00	288,986.00	26.72%
High Cost Excess Cost		239,995.00	306,720.00	-66,725.00	-21.75%
Supplemental Public Excess Cost Aid		18,672.00	18,672.00	0.00	0.00%
Hardware and Technology		13,285.00	13,503.00	-218.00	-1.61%
Software, Library, Textbook		61,866.00	62,433.00	-567.00	-0.91%
Transportation including Summer		2,032,706.00	1,849,711.00	182,995.00	9.89%
Building Aid		2,691,981.00	3,037,363.00	-345,382.00	-11.37%
	Total	14,177,353.00	13,407,333.00	770,020.00	5.74%
		13,753,205.00	12,996,035.00		
% Change		5.74%			
%W/O Building Aid		10.76%			
With Building Aid	25/26 vs 24/25	770,020.00			
W/O Building Aid	25/26 vs 24/25	1,115,402.00			



# Budget Development Factors

## 2025-2026 Allocation of Resources

- Student Enrollment Trends
- State and Federal Mandates
- ESSA (Every Student Succeeds Act) Transparency Report and School Level Finance Survey (SLFS)
- Individuals with Disability Education Act (IDEA)
- English as a New Language/English Language Learner (ENL/ELL)
- Contractual Obligations

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

- 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 %



# 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

## Rockwell Elementary School

- \*(2) Video Conferencing Hub Monitors \$ 800
- \*(4) SMART Interactive Displays \$ 20,000

Estimated Total \$ 20,800

\* Part of the District Technology Budget





# Building Requests for Budget

## Wheeler Elementary School

• Annual Desk Replacement	\$ 10,000
• Musical Supplies/Instruments	\$ 8,200
• *(4) SMART Interactive Displays	\$ 20,000
• *(23) Desktop Computers	\$ 17,250
• *Video Conferencing Hub Monitor	\$ 400

<u>Estimated Total</u>	\$ <u>55,850</u>
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\* Part of the District Technology Budget



# 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

- Evaluation for purchasing a new Elementary Math Program for K-6
  - \$200,000
- Therapeutic Crisis Intervention Strategies (TCIS) Training
  - \$6,525
- MTSS Leadership Network Participation, OCM BOCES CoSer
  - \$5,075

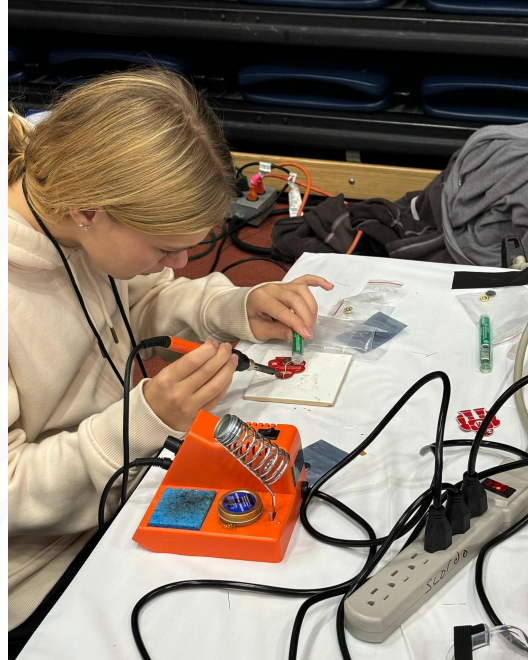




# District Requests 2025-2026 Budget

## Districtwide Technology

• District Office	
– (2) Desktop Computers	\$ 1,500
– (1) Video Conferencing Hub Monitor	\$ 400
• Transportation & Facilities	
– (6) Desktop Computers	\$ 4,500
<u>Total</u>	<u>\$ 6,400</u>



# District Requests 2025-2026 Budget

## Annual Technology Lease/ Purchase Replacement Plan

• 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%*





# 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%
<b>Salaries and Benefits</b>	<b>\$ 13,231,529.93</b>	<b>\$ 17,443,221.85</b>	<b>32%</b>
State Aid	\$ 10,510,414.00	\$ 13,753,205.00	31%
Tax Levy	\$ 10,068,293.00	\$ 11,385,032.00	13%
<b>State Aid and Tax Levy</b>	<b>\$ 20,578,707.00</b>	<b>\$ 25,138,237.00</b>	<b>22%</b>
<b>Salary and Benefit Spending Per Pupil</b>	<b>\$ 17,117.12</b>	<b>\$ 24,260.39</b>	<b>42%</b>



# Summary

<b>Revenue Projection:</b> <ul style="list-style-type: none"><li>• NYS State Aid</li><li>• Local Tax Levy</li><li>• Miscellaneous Revenue</li></ul>	\$25,638,148
<b>Expenditure Projection:</b> <ul style="list-style-type: none"><li>• Annual trend of 3.93% budget to budget increase between 2019-2025</li></ul>	\$27,949,932
<b>Budget Shortfall:</b> <ul style="list-style-type: none"><li>• Appropriated Fund Balance and Reserves needed to balance the budget</li></ul>	(\$2,311,784)





# 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 27	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

