



Onondaga
Central Schools

2025-2026 Budget Development & Process Update

March 11, 2025



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%



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.



Percentages as Dollars

Contractual: (Audit, Legal, Utilities, Maintenance, SRO,
Insurance, Payment to Charter Schools, Travel, Misc.)

\$311,000

Salaries:

\$251,000

Benefits: (Health/Dental, FICA/Medicare, TRS/ERS, Workers
Compensation, Unemployment Insurance)

\$203,000

Debt Service: (Serial Bonds, Bus Purchases, and Interest)

\$107,000

Supplies/Equipment/BOCES:

\$73,000

Total:

\$945,000



District Requests 2025-2026 Budget

Curriculum and Instruction Supports

- New Elementary Math Program for K-6 (Consideration for the 25-26 or 26-27 Budget)
 - \$84,000 - \$180,000
- Therapeutic Crisis Intervention Strategies (TCIS) Training
 - \$6,525
- MTSS Leadership Network Participation, OCM BOCES CoSer
 - \$5,075



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 2.75 %



Tax Cap Review

Estimated 2025-26 Allowable Tax Levy Discussion:

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

- 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
- The tax cap is a mathematical calculation that sets the levy limit, *not the levy*
- The 25-26 Levy = Proposed Budget - Estimated State Aid - Appropriated Fund Balance and Reserves - Other Revenue

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

2024-25 tax rate for the Town of Onondaga was \$30.32 (Tax on true value: \$19.71)

- Projected 25-26 tax rate for Town of Onondaga with a 2.75% increase: ~\$31.19 (Tax on true value: \$18.32)
- Increase of \$.87/\$1,000 or 2.86%



Budget Revenue Proposal

2025 - 2026

	2024-2025 Budget Revenues	2025-2026 Estimated Budget Revenues
Total	\$26,700,598	\$27,645,368
State Aid (Governor's Budget)	\$13,045,324	\$13,503,205
Other Revenue	\$705,000	\$776,000
Tax Levy	\$11,107,260	\$11,413,032
Appropriated Reserves/Fund Balance	\$1,843,014	TBD



Efficiency in Staffing Analysis

- Estimated 2025-26 revenues using state aid, tax levy, and local revenues: **\$25,692,237**
- Estimated 2025-26 expenditures: **\$27,645,368**
- Estimated difference between revenues and expenses: **\$(1,953,131)**



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*: **\$27,465,368**
- 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: **\$(1,773,131)***
- Transportation: reduced 4 staff position base on attrition- improving efficiency & reducing costs over a year.



Propositions

Proposition I (Budget): Shall the proposed budget of the Onondaga Central School District as recommended by the Board of Education for the fiscal year beginning July 1, 2025, be adopted and shall the Board of Education be authorized to levy the necessary taxes therefor?

Proposition II (Library): Shall the Onondaga Central School District levy and collect a tax, pursuant to Section 259 of the Education Law of the State of New York, in the sum of \$64,998 (which is an increase of \$1,893 from the levy in effect from 2024-2025 in the sum of \$63,105) for the continuing support and maintenance of the free library services offered to district residents by the Onondaga Free Library historically supported by the Onondaga Central School District?



Propositions (continued)

Proposition III: (Capital Reserve): Shall the Board of Education be authorized to establish a new ten-year capital reserve pursuant to Section 3651 of the Education Law in an amount not to exceed \$3,000,000, inclusive of investment earnings, to be used for renovations and additions to all District facilities, including purchase of equipment, technology upgrades, classroom equipment and/or school infrastructure equipment, site development, athletic field and playground improvements, storm and sanitary sewer, driveways, and parking lots, such reserve fund to be funded from year-end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2025 and each fiscal year thereafter for the term of the reserve fund, (ii) transfers of excess monies from Board of Education designated reserves, (iii) amounts from budgetary appropriations from time to time, and (iv) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law.



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

