



Onondaga

Central Schools

2026-2027 Budget Development & Process Update

February 24, 2026



Governor's Budget Proposal Highlights:

Overall State Aid for 2026-27 is \$38.5 billion

- Foundations Aid Increase of \$779 million (2.96%) from the previous year
- Current Law Changes Over Last Year
 - CPI: 2.8% increase (likely 2.7% in Enacted Budget)
 - 1% minimum increase for all districts (461 out of 673 districts)
- Expense-Based Aids still fully funded, no changes to formula
- Changes to UPK funding:
 - Consolidated funding between UPK and SUFDPK
 - No cap on slots and all slots are funded at \$10,000 (UPK was funded at \$6,425/pupil)

**Information obtained from*

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Governors Proposal for OCS

2026-2027 Proposed Increase in Foundation Aid of \$73,952 or 1.00%.

Historical Comparison:

2019-20:	\$105,482	or	1.95%
2020-21:	\$0	or	0.00%
2021-22:	\$206,437	or	3.74%
2022-23:	\$362,383	or	6.33%
2023-24:	\$539,034	or	8.86%
2024-25:	\$0	or	0.00%
2025-26:	\$769,269	or	11.61%
2026-27:	\$73,952	or	1.00%



Budget Development Factors

2026-2027 Allocation of Resources

- Retirement System Rates have changed for 2026-27.
 - TRS: Estimated at 8.24% (a decrease from 25-26 rate of 9.59%)
 - ERS: Rate 17.6% (an increase from 25-26 rate of 16.5%)
- Energy Services:
 - Tentatively budgeting 20% increase
- Health Insurance Projected to increase between 9.5 - 10.5%.
- District Insurance is projected to increase by 6.0 - 8.0%
 - Inclusive of Liability, Workers Comp, and Umbrella coverage.
- BOCES costs **increased on** an average of 3% depending on the service.



District Requests 2026-2027 Budget

Transportation

Budget Proposition Transportation: School Bus Replacements not to exceed estimated total;

- Proposition 3: 2- 66 passenger Blue Bird gasoline buses (\$174,100.19/bus) and 1 30-passenger gasoline school bus (\$105,293.79/bus) at an approximate cost of \$453,495.00.

Local Share: \$132,397 over 5 years (\$4.24/\$100,000)

or

- Proposition 4: 2- 66 passenger Blue Bird electric buses and one 28-passenger electric school bus at an approximate cost of \$1,309,303.00 (\$595,303 after \$714,000 NYSBIP voucher) **Local Share: \$0 over 8 years (As of today)**

- Fuel Cost projected to remain relatively constant
- *Transportation Aid Ratio = 76.2%*



Budget Look Back at a Glance

	2019-20	26-27 Projection	Percent Change
Enrollment	773	712	-8%
Salaries	\$ 9,519,368.54	\$ 11,909,747.43	25%
Benefits	\$ 3,712,161.39	\$5,467,213.36	47%
Salaries and Benefits	\$ 13,231,529.93	\$ 17,376,960.79	31%
State Aid	\$ 10,510,414.00	\$ 13,951,845.00	33%
Tax Levy	\$ 10,068,293.00	\$ 11,698,358.00	16%
State Aid and Tax Levy	\$ 20,578,707.00	\$ 25,650,203.00	25%
Salary and Benefit Spending Per Pupil	\$ 17,117.12	\$ 24,405.84	43%



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

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

+ Exclusions

$$\begin{array}{l} \text{Tax Levy} \\ \text{Limit} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \\ \text{the prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy} \end{array} + \begin{array}{l} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \begin{array}{l} \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3 \end{array}$$



Tax Levy Limit Factors in Tax Cap Calculation

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

- Prior Year Tax Levy: \$11,413,032
- Tax Levy Growth Factor: 1.0025
- The 2025 Consumer Price Index (CPI) was 2.63%
- 1.02% for the 2025-26 Inflation Factor*
 - No change from the previous year, of 1.02 %
- 2025-2026 Tax Levy was a 2.75% increase from the previous year
- Our Updated Tax Cap for 2026-27 **TBD** %



Let's Do the Math

	Tax Levy		\$11,413,032
Subtract	Tax Cap Reserve	-	0
		=	\$11,413,032
Multiply	Tax Base Growth Factor	*	1.0025
		=	\$11,441,565
Add	PILOTs	+	0
		=	\$11,441,565
Subtract	Last year's local share of capital exclusions	-	\$334,341
		=	\$11,107,224
Multiply:	1 + inflation factor up to 2%	*	1.02
	LEVY LIMIT before exemptions	=	\$11,329,368
... Calculate Coming Year Capital Expenditures			



Let's Do the Math

	Tax Levy Limit Before Exemptions		\$11,329,368.00
Add	Debt Service, Capital Outlays and BOCES Rent		\$3,349,667.00
Add	Capital Outlays and BOCES Rent	+	\$71,316.00
Add	Debt for Bus Purchases	+	\$447,844.05
		=	\$3,868,827.05
Subtract	Transfers from Debt Service	-	\$7,110.00
Subtract	Building Aid	-	\$2,882,139.00
Subtract	BOCES Aid for Rent and Capital	-	\$50,181.00
Subtract	Transportation Aid	-	\$323,384.42
	Capital Exclusion	=	\$606,012.63
Add	The Tax Levy Limit and Capital Exclusions		\$11,935,380.81



Tax Levy Increase Scenarios

Estimated 2026-27 Allowable Tax Levy Discussion:

2025-26 Tax Levy: \$11,413,032

- Tax Levy 2026-27 at 4.58% increase: **\$11,935,380**
- Maximum Allowable Levy for 2026-27 : \$11,935,380
- \$522,348 increase from 2025-26
- Required district revenue from debt service: \$7110

- Tax Levy 2026-27 at 2.75% increase: **\$11,727,390**
- Maximum Allowable Levy for 2026-27 : \$11,935,380
- \$314,358 increase from 2025-26
- Required district revenue from debt service: \$215,100

- Tax Levy 2026-27 at 2.5% increase: **\$11,698,380**
- Maximum Allowable Levy for 2026-27 : \$11,935,380
- \$285,348 increase from 2025-26
- Required district revenue from debt service: \$244,110

****Every 1% increase on the tax levy = ~\$114k***



Budget Revenue Proposal

2026 - 2027

	2025-2026 Estimated Budget Revenues	2026-2027 Estimated Budget Revenues
Tax Levy	\$11,413,032	\$11,698,380
State Aid (Governor's Budget)	\$13,503,205	\$13,651,845
Other Revenue	\$776,000	\$811,110
Reserves	\$830,000	TBD
Fund Balance	\$841,111	TBD
Total	\$27,363,348	\$28,216,895



Onondaga CSD PreK-12

Enrollment as of January 2026

Enrollment	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 1/28/26
Combined										Combined	
UPK Preschool AM	12	11	16	17	17	16	n/a	n/a	n/a	UPK Preschool AM	n/a
UPK Preschool PM	47	26	11	18	11	16	n/a	n/a	n/a	UPK Preschool PM	n/a
UPK FULL DAY							31	38	43	UPK FULL DAY	29
4410 Full Day Preschool			7	9	6	9	9	n/a	n/a	4410 Full Day Preschool	n/a
Preschool AM			13	11	9	8	n/a	n/a	n/a	Preschool AM	n/a
Preschool PM			9	12	4	8	n/a	n/a	n/a	Preschool PM	n/a
K	66	60	62	48	68	54	56	50	54	K	48
1	49	66	65	60	52	73	55	59	51	1	54
2	55	42	58	58	66	47	70	57	60	2	50
3	51	55	46	55	60	60	47	71	58	3	61
4	67	57	54	47	55	56	65	48	72	4	56
5	52	69	56	57	53	61	59	65	47	5	71
6	66	54	68	56	54	48	62	60	63	6	45
7	66	69	55	72	52	55	51	64	57	7	62
8	78	70	62	50	66	49	55	48	63	8	57
9	64	82	69	69	50	65	51	60	47	9	67
10	72	70	77	63	64	48	60	42	57	10	48
11	70	71	67	73	64	57	50	63	40	11	53
12	64	68	66	65	71	57	63	42	59	12	40
Total K-12	820	833	805	773	775	730	744	729	728	Total K-12	712
Enrollment										Enrollment	
Pre K-2	229	205	241	233	233	231	221	204	208	Pre K-2	181
3-6	236	235	224	215	222	225	233	244	240	3-6	233
7-12	414	430	396	392	367	331	330	319	323	7-12	327
Out of District	25	28	30	21	23	18	20	20	33	Out of District Placement	35
Total	904	898	891	861	845	787	802	787	804	Total	776
Private/Parochial	37	40	41	22	22	22	30	31	21	Private/Parochial	15
Charter	2	2	3	2	0	0	2	5	3	Charter	5
Homeschool	21	22	33	37	45	43	43	39	32	Homeschool	37
Homebound	2	0	0	0	2	1	1			Homebound	7
GED	1	0	3	0	0	1	1			GED	0
Total School Age Students	967	962	971	922	914	854	879	862	860	Total School Age Students	840



Efficiency in Staffing Analysis

- Estimated 2026-27 revenues using state aid, tax levy, and local revenues: **\$26,161,336**
- Estimated 2025-26 expenditures using 2024-25 staff as a base amount: **\$28,216,895**
- Estimated difference between revenues and expenses: **\$(2,055,559)**



Efficiency in Staffing Analysis

- *4 teachers have submitted their retirement paperwork, 3 of which utilized the retirement incentive offered this fall.*
- Estimated 2026-27 expenditures without filling three teacher retirements: \$27,796,533
- Potential Savings: \$420,362
- Estimated cost per new teacher hire at Step 1: \$89,081
- 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 3 F.T.E.s: **\$(1,635,197)**
- Transportation: reduced 5 staff positions based on attrition- improving efficiency & reducing costs over past 2 years



Efficiency in Staffing Analysis Cont'd

- *Year 1 savings without replacement: \$267,243*
- *Year 2 savings without replacement: \$545,175*
- *Year 3 savings without replacement: \$834,225*

**Over 3 year period, savings would be reduced by \$278,075/new hire assuming replacement is hired at Step 1.*



To Do Next Steps...

Finalize....

- Revenue Projections when *State Budget Finalized* (*Due 4/1*)
- District Expenditures
- Staffing & Enrollment Trends
- District Equipment Needs
- BOCES Final Service Requests (Updated)
- 2026-27 Tax Levy
- Amount of reserves and appropriated fund balance to balance the projected budget
- Property Tax Report Card Due 4/27



Important Dates

~~February 24~~

~~BOE Meeting & Budget Development Update~~

February 27

Tax Cap Calculation due to OSC

March 10

Board Meeting

March 24

Board Meeting

April 7

Present Proposed 2026-27 Budget to the BOE for review and comment.

Options: adopt by the BOE, but no later than April 23rd

April 20

Special BOE Meeting

April 20

Board Adopts *BOCES* Budget

May 5

Budget Hearing

May 19

Budget Vote

