



Onondaga
Central Schools

2026-2027 Budget Development & Process Update

February 3, 2026



Governor's Budget Proposal Highlights:

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

- Foundations Aid Increase of \$1.32 billion (3.56%) 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*



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%



2026-27 Projections - State Aid

Onondaga Central School District				
NYS Dept. of Education General Formula Aid Output Report (GEN)				
		As of 2/1/2025 2026-2027	As of 2/1/2025 2025-2026	27 vs 26 Difference
Foundation Aid		7,469,160.00	7,395,208.00	73,952.00
UPK		440,000.00	295,648.00	144,352.00
BOCES Aid & Special Services		1,371,081.00	1,087,483.00	283,598.00
High Cost Excess Cost		237,731.00	236,179.00	1,552.00
Supplemental Public Excess Cost Aid		18,672.00	18,672.00	0.00
Hardware and Technology		12,808.00	13,215.00	-407.00
Software, Library, Textbook		59,652.00	61,666.00	-2,014.00
Transportation including Summer		2,088,807.00	1,761,551.00	327,256.00
Building Aid		2,693,934.00	2,764,842.00	-70,908.00
	Total	14,391,845.00	13,634,464.00	757,381.00
		13,951,845.00	13,338,816.00	
% Change		5.55%		
%W/O Building Aid		7.62%		
With Building Aid	26/27 vs 25/26	757,381.00		
W/O Building Aid	26/27 vs 25/26	828,289.00		



Budget Development Factors

2026-2027 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 2025 Consumer Price Index (CPI) was 2.63%
- 1.02% for the 2026-27 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 %



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	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



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 are anticipated to increase an average of 3% depending on the service.



Building Requests for Budget

Rockwell Elementary School

• (2) Dell 16" Laptops*	\$ 2,600
• (115) Lenovo e100 Chromebooks*	\$ 40,250
• (3) SMART Interactive Flat Panel Displays*	\$ 13,500
<u>Estimated Total</u>	<u>\$ 56,350</u>

* Part of the District Technology Budget



Building Requests for Budget

Wheeler Elementary School

• (1) Dell 16" Laptops*	\$ 1,300
• (12) Dell 14" Laptops*	\$ 8,400
• (65) Lenovo e100 Chromebooks*	\$ 22,750
• (3) SMART Interactive Flat Panel Displays*	\$ 13,500
<u>Estimated Total</u>	<u>\$ 45,950</u>

* Part of the District Technology Budget



Building Requests for Budget

Jr/Sr High School

- | | |
|--|-----------|
| • (2) Dell 16" Laptops* | \$ 2,600 |
| • (6) Dell 14" Laptops* | \$ 4,200 |
| • (20) Lenovo e100 Chromebooks* | \$ 7,000 |
| • (4) SMART Interactive Flat Panel Displays* | \$ 18,000 |

<u>Estimated Total</u>	<u>\$ 31,800</u>
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* Part of the District Technology Budget



District Requests 2026-2027 Budget

Curriculum and Instruction Supports

- Therapeutic Crisis Intervention Strategies (TCIS) Training
 - \$6,525
- MTSS Leadership Network Participation, OCM BOCES CoSer
 - \$5,075



District Requests 2026-2027 Budget

Districtwide Technology

Administrative Office

- (4) Dell 16" Laptops

\$ 5200

Transportation

- (1) Dell 16" Laptop
- (1) Dell 14" Laptop

\$ 1300

\$ 700

Facilities

- (1) Dell 16" Laptop

\$ 1300

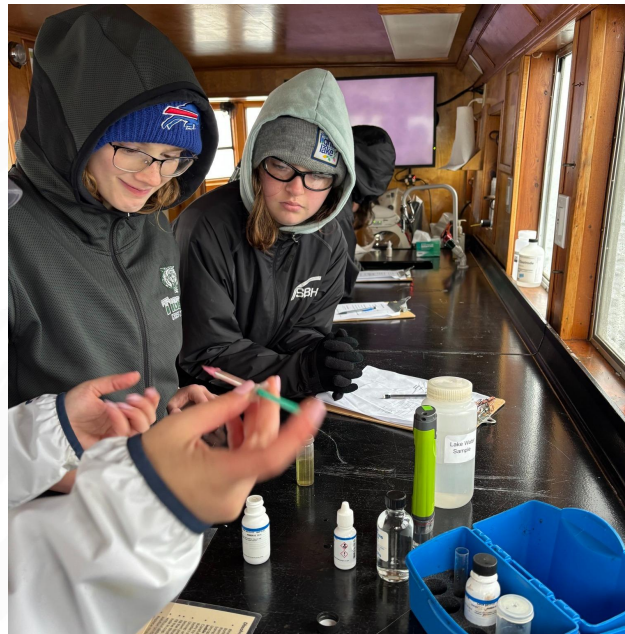
Technology Support

- (1) Dell 14" Laptop

\$ 700

Estimated Total

\$ 9,200



District Requests 2026-2027 Budget

Annual Technology Lease/ Purchase Replacement Plan

• (20) Dell 14" Laptops - \$700	\$	14,000
• (11) Dell 16" Laptops - \$1300	\$	14,300
• (200) Lenovo e100 Chromebooks - \$350	\$	70,000
• (10) Smart Interactive Displays - \$4500	\$	45,000
• Misc Accessories & Lease Fees	\$	6,700
<u>Estimated Total</u>	<u>\$</u>	<u>150,000</u>



District Requests 2026-2027 Budget

Transportation

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

- Proposition 1: 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)
or
- Proposition 2: 3- 66 passenger Blue Bird gasoline buses and 2 30-passenger gasoline school buses at an approximate cost of \$732,890.00
- Fuel Cost projected to remain relatively constant
- *Transportation Aid Ratio = 76.2%*



District Requests 2026-2027 Budget

Maintenance

- Maintenance Truck and Plow ~\$74,000
 - *Safe Schools Funds \$ 35,000
 - Camera and Security Replacements
- Estimated Total \$ 109,000

**100% Reimbursable in 26-27*



Additional 2026-2027 Budget

Additional Staffing Requested:

- .5 FTE PE Teacher @ Wheeler \$ 37,500*
 - * Currently .5 CoSer Position with aid
- 1.0 FTE AIS @ Rockwell \$ 75,000
- .5 FTE District Wide Music Teacher \$ 37,500
- Estimated TRS, S.S., Med., Dent. \$ 80,000
- **Estimated Total:** \$230,000



Prior Year Right Sizing

1. One Elementary Reading- layover from the Fed./ARPA fund positions
2. One Elementary Teacher position Pre-K, Rockwell ES- (declined enrollment)
3. One Teaching Assistant Pre-K, Rockwell ES
4. One Elementary Classroom, Wheeler ES- layover from the Fed./ARPA fund positions
5. Two Teaching Assistants Wheeler ES
6. One English Teacher position, Jr/Sr High School
7. .5 Mathematics/SPED teaching position, Jr/Sr High School
8. One Teaching Assistant Jr./Sr. High School



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%



Summary

Revenue Projection: <ul style="list-style-type: none">• NYS State Aid• Local Tax Levy• Miscellaneous Revenue	\$26,150,203
Expenditure Projection: <ul style="list-style-type: none">• Annual trend of 3.72% budget to budget increase between 2019-2026	\$28,381,265
Budget Shortfall: <ul style="list-style-type: none">• Appropriated Fund Balance and Reserves needed to balance the budget	(\$2,231,062)



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
- 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
March 1	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 <i>BOCES</i> Budget
May 5	Budget Hearing
May 19	Budget Vote

