



Onondaga

Central Schools

2026-2027 Budget Development & Process Update

March 10, 2026



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~~ Rate 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~~ by ~~9.5—10.5~~ 10%.
- 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.

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)
- 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%



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 **2.50 %**



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



So, What's the Difference?

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

\$73,000

Salaries:

\$375,000

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

\$136,000

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

\$254,000

Supplies/Equipment/BOCES:

\$23,000

Total:

\$861,000



Efficiency in Staffing Analysis

- Estimated 2026-27 revenues using state aid, tax levy, and local revenues: **\$26,161,336**
- Estimated 2026-27 expenditures using 2025-26 staff as a base amount: **\$28,224,444**
- Estimated difference between revenues and expenses: **\$(2,063,108)**



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: **\$27,804,082**
- 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: **\$(1,642,746)**
- 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.*



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, 2026, 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 \$66,948 (which is an increase of \$1,950 from the levy in effect from 2025-2026 in the sum of \$64,998) 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: (Transportation): Shall the Board of Education of the Onondaga Central School District be authorized to purchase and finance two (2) 66-passenger gasoline school buses and one (1) 30-passenger gasoline school buses, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$453,500, which is estimated to be the total maximum cost thereof, and pay for such vehicles by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$453,500, shall be issued?



Propositions (continued)

Proposition IV: (Transportation): If Proposition III does not pass, shall the Board of Education of the Onondaga Central School District be authorized to purchase and finance two (2) 66-passenger electric school buses and one (1) 28-passenger electric school bus, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$1,309,305, which is estimated to be the total maximum cost thereof, and pay for such vehicles by applying \$714,000 in available grant funding from the New York School Bus Incentive Program and, for the balance, by the levy of a tax upon the taxable property of said School District to be collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$595,305 shall be issued?

***The District has applied for a 2 year waiver to allow the District to continue to purchase combustion engine vehicles over the next 2 years. The District received notification NYSBIP award and voucher on 3/4/2026.**



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 <i>BOCES</i> Budget
May 5	Budget Hearing
May 19	Budget Vote

