



# **Onondaga** Central Schools

## **2026-2027 Budget Development & Process Update**

**March 24, 2026**



# Onondaga CSD PreK-12

Enrollment as of March 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 3/23/26
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	53
2	55	42	58	58	66	47	70	57	60	2	51
3	51	55	46	55	60	60	47	71	58	3	62
4	67	57	54	47	55	56	65	48	72	4	57
5	52	69	56	57	53	61	59	65	47	5	71
6	66	54	68	56	54	48	62	60	63	6	44
7	66	69	55	72	52	55	51	64	57	7	62
8	78	70	62	50	66	49	55	48	63	8	56
9	64	82	69	69	50	65	51	60	47	9	66
10	72	70	77	63	64	48	60	42	57	10	47
11	70	71	67	73	64	57	50	63	40	11	52
12	64	68	66	65	71	57	63	42	59	12	41
Total K-12	820	833	805	773	775	730	744	729	728	Total K-12	710
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	234
7-12	414	430	396	392	367	331	330	319	323	7-12	324
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	774
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	838



# Budget Development Factors

## 2026-2027 Allocation of Resources

- Retirement System Rates have changed for 2026-27.
  - TRS: 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 to increase by 10%.
  - Projected out years through 2031: 10%, 9.5%, 9.25 & 9.00%. At this rate, health insurance will have increased by \$1.4 million or 53.8% from 2025-26.
  - Projected out years from last year at this time: 6.65%, 6.75%, 6.75% and 7.0%.
  - Increases are largely being attributed to catastrophic claims and GLP 1s.
- District Insurance to increase by 8.0%
  - Inclusive of Liability, Workers Comp, and Umbrella coverage.
- BOCES costs increased on an average of 3% depending on the service.



# Budget Development Factors

## 2025-2026 Budget Exit Poll Feedback (21 responses)

### Programs to Protect or Expand

- **Arts, Music, and Athletics:** Multiple respondents prioritized expanding or protecting programs in the arts (including drama and music), along with funding for all athletic teams.
- **Staffing and Class Size:** Respondents strongly advocated for maintaining small class sizes, especially in grades K-6, and ensuring there are enough educators with competitive teacher salaries (noting the current low ranking in the county).
- **Academic Programs and Intervention:** Key areas for protection included consistent education for all students, enhanced special education services, and early intervention/education.
- **Vocational and Technology:** Other services mentioned for expansion were the CTE program (including shared service between school districts) AP College Courses, and general technology improvements.



# Budget Development Factors

## 2025-2026 Budget Exit Poll Feedback (21 responses)

### Communication

- **Candidate Information & Forums:** Multiple respondents requested more information on Board candidates, including full forums or meet the candidate nights and survey questions for candidates, not just short blurbs.
- **Early & Direct Communication:** Suggested ways to improve budget communication include distributing information sooner and utilizing more direct channels like social media.
- **Positive Feedback:** Several respondents were pleased with the current year's communication, stating the district did a "great job" or that communication "has been great."



# 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 projections have increased.*
  - *Transportation Aid Ratio = 76.2%*



# 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
- **Reminder:** Budget is built on a proposed **2.50 %** tax levy increase for 2026-27



# Efficiency in Staffing Analysis

- *4 teachers have submitted their retirement paperwork, 3 of which utilized the retirement incentive offered this fall.*
- *Proposed 2026-27 expenditures without filling three teacher retirements: \$27,823,000*
- *Potential Savings: \$382,105 (Exclusive of breakage from filling the 4th position)*
- *Estimated cost per new teacher hire at Step 1: \$89,183*
- *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: Fund Balance and Reserve Planning \$(1,661,688). (5.97% of Budget, 6.16% in 20-21)*
- *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: \$267,548
- Year 2 savings without replacement: \$545,797
- Year 3 savings without replacement: \$835,177

*\*Over 3 year period, savings would be reduced by \$278,392/new hire assuming replacement is hired at Step 1.*



# 2026-2027 Proposed Budget

ONONDAGA CENTRAL SCHOOLS				
2026-2027				
Proposed Budget				
	2025-2026 BUDGET	2026-2027 PROPOSED	Increase/ (Decrease)	Percent Inc/Dec
<b>Board of Education</b> - Board of Education, District Clerk, Budget Meeting	\$20,780	\$21,780	\$1,000	4.8%
<b>Central Administration</b> - District Office	\$373,450	\$388,844	\$15,394	4.1%
<b>Finance</b> - Business Office, Independent Auditor, Tax Collection, Fiscal Agent Fee, Treasurer	\$433,023	\$459,761	\$26,738	6.2%
<b>Staff</b> - Legal Services, Personnel and Public Relations	\$96,000	\$98,315	\$2,315	2.4%
<b>Maintenance</b>	\$2,283,298	\$2,408,411	\$125,112	5.5%
<b>Central Services</b> - Printing Operations, Admin, Computers, and SRO's	\$426,145	\$423,948	(\$2,197)	-0.5%
<b>Special Items</b> - Liability Insurance, BOCES Rent and Administration, Unclassified	\$233,467	\$267,279	\$33,812	14.5%
<b>Admin. Improvement</b> - Principals, Clerical Staff, BOCES Services, SRO In-Service Training	\$821,388	\$865,187	\$43,799	5.3%
<b>Teaching</b>	\$9,141,966	\$9,024,826	(\$117,140)	-1.3%
<b>Instructional Media</b>	\$1,082,513	\$1,077,653	(\$4,860)	-0.4%
<b>Pupil Services</b> - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,682,710	\$1,724,020	\$41,310	2.5%
<b>Transportation</b> - Student local and out-of-district transportation and Bus Garage	\$1,888,716	\$1,877,107	(\$11,608)	-0.6%
<b>Employee Benefits</b>	\$5,336,646	\$5,388,358	\$51,712	1.0%
<b>Debt Service</b> - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$3,543,245	\$3,797,511	\$254,266	7.2%
<b>Total Budget</b>	<b>\$27,363,348</b>	<b>\$27,823,000</b>	<b>\$459,653</b>	<b>1.68%</b>



# Budget Look Back at a Glance

	2019-20	26-27 Projection	Percent Change
Enrollment	773	710	-8%
Salaries	\$ 9,519,368.54	<b>\$ 11,731,260.43</b>	<b>23%</b>
Benefits	\$ 3,712,161.39	<b>\$5,388,357.96</b>	<b>45%</b>
<b>Salaries and Benefits</b>	<b>\$ 13,231,529.93</b>	<b>\$ 17,119,618.39</b>	<b>29%</b>
State Aid	\$ 10,510,414.00	\$ 13,951,845.00	33%
Tax Levy	\$ 10,068,293.00	\$ 11,698,358.00	16%
<b>State Aid and Tax Levy</b>	<b>\$ 20,578,707.00</b>	<b>\$ 25,650,203.00</b>	<b>25%</b>
<b>Salary and Benefit Spending Per Pupil</b>	<b>\$ 17,117.12</b>	<b>\$ 24,112.14</b>	<b>41%</b>



# 2026-2027 3-Part Budget

	<b>2025-26 Budget</b>	<b>2026-27 Proposed</b>	<b>Difference</b>	<b>Percent Change</b>
<b>Administration</b>	\$2,995,955	\$3,141,251	\$145,296	4.85%
<b>Program</b>	\$18,057,252	\$17,978,314	\$(78,938)	-0.44%
<b>Capital</b>	\$6,310,141	\$6,703,435	\$393,294	6.23%
	\$27,363,348	\$27,823,000	\$459,653	1.68%



# Reserves and Fund Balance

<b>Reserves</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Unemployment</b>	\$75,000	\$75,000	TBD
<b>ERS</b>	\$370,000	\$400,000	TBD
<b>TRS</b>	\$380,000	\$170,000	TBD
<b>EBLAR</b>	\$185,000	\$185,000	TBD
<b>Fund Balance</b>	\$833,014	\$841,111	TBD
<b>Total</b>	\$1,843,014	\$1,671,111	<b>\$1,661,688</b>



# Budget Revenue Proposal

## 2026 - 2027

	<b>2025-2026 Estimated Budget Revenues</b>	<b>2026-2027 Estimated Budget Revenues</b>
<b>Tax Levy</b>	\$11,413,032	\$11,698,380
<b>State Aid (Governor's Budget)</b>	\$13,503,205	\$13,651,845
<b>Other Revenue</b>	\$776,000	\$811,110
<b>Reserves</b>	\$830,000	<b>TBD</b>
<b>Fund Balance</b>	\$841,111	<b>TBD</b>
<b>Total</b>	\$27,363,348	<b>\$27,823,000</b>



# Initial Budget Requests

- 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** w/out **new** staffing requests for 2026-2027
- Estimated difference between revenues and expenses: (Fund Balance and Reserve Planning **\$(2,063,108)**) w/out **new** staffing requests for 2026-2027



# What is NOT included in this budget?

## Building Requests:

- .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

## 2025-26 Staffing

- Three (3) FTE positions through attrition: \$267,548

**Estimated Total: \$497,548**

Potential Revenue Sources: Increase appropriated fund balance, reserves, or taxes.



# 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

<del>February 24</del>	<del>BOE Meeting &amp; Budget Development Update</del>
<del>February 27</del>	<del>Tax Cap Calculation due to OSC</del>
<del>March 10</del>	<del>Board Meeting</del>
March 24	Board Meeting
April 6	Content Deadline for the Budget Newsletter
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

