



Onondaga Central Schools

2026-2027 Budget Development & Process Update

April 7, 2026



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		



Governor's Budget Proposal Assumptions:

- Transportation and BOCES are expense driven aid, meaning, 'you spend it to get it'
 - The Governor's proposal is based on the annual budget, not actual expenditures.
 - The district is projected to receive \$300,000 less in Transportation and BOCES aid than the Governor's proposal
- Foundation Aid:
 - The Governor's budget was based on an inflation estimate of 2.8%, the final inflation adjustment was 2.7%
 - Total Aidable Foundation Aid Units (TAFPU)
 - The selected TAFPU was 869 using the November database
 - The selected TAFPU is 865 in the updated February database
- Summary:
 - We anticipate receiving less state aid than what has been proposed

**Information obtained from*



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:
 - 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.
- Enrollment Trends



Onondaga CSD PreK-12

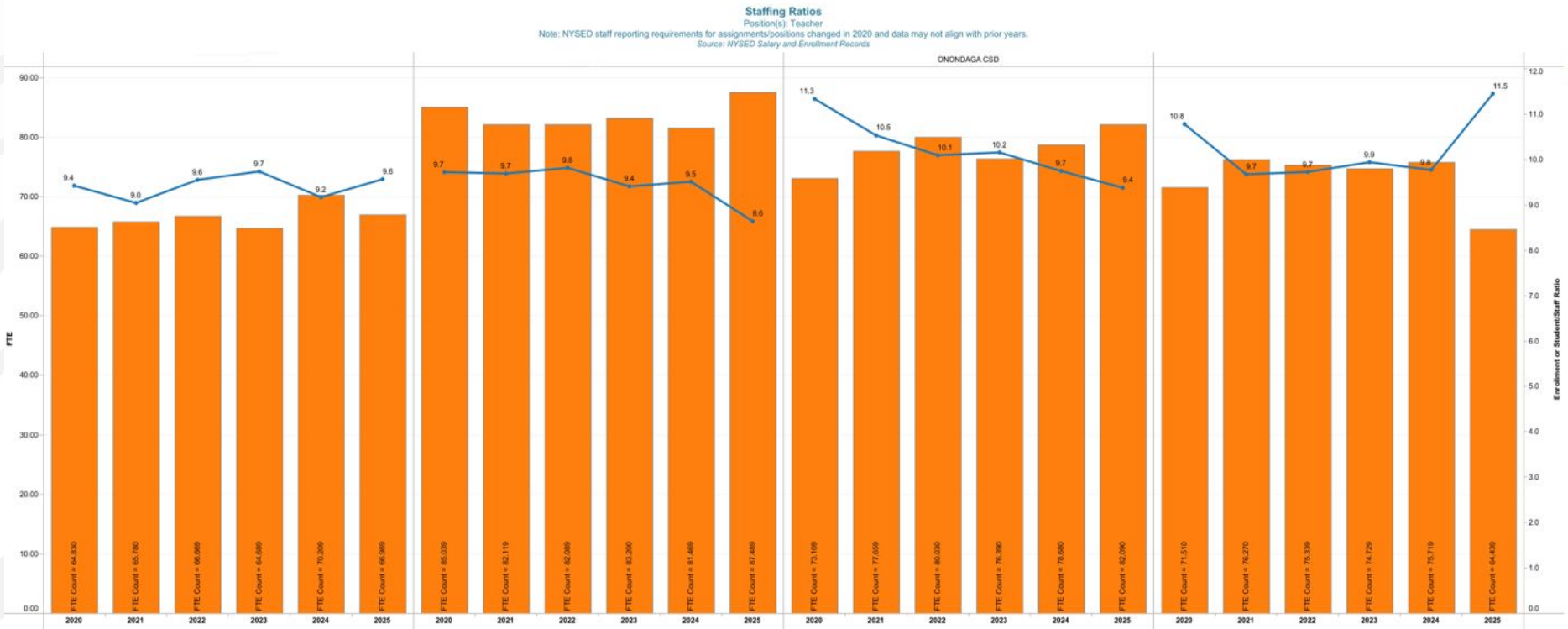
Enrollment as of March 2026

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



How do we compare?

- FTE
- Enrollment or Student/Staff Ratio

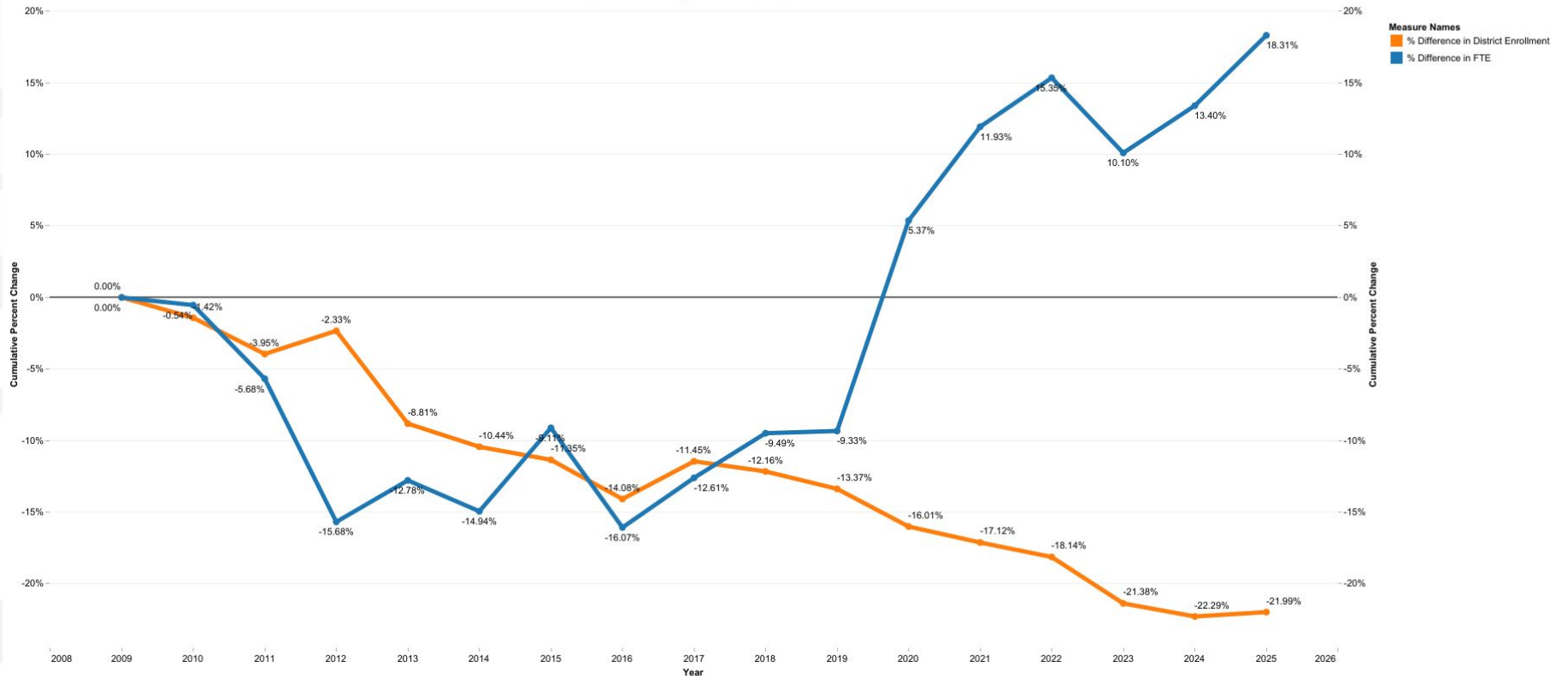


FTE Change v. Enrollment Change

FTE Change versus Enrollment Change

Cumulative Change from Base Year
 District: ONONDAGA CSD
 Position(s): Teacher

Note: NYSED staff reporting requirements for assignments/positions changed in 2020 and data may not align with prior years.
 Source: NYSED Salary and Enrollment Records



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>

* 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 \$ 1300
- (1) Dell 14" Laptop \$ 700

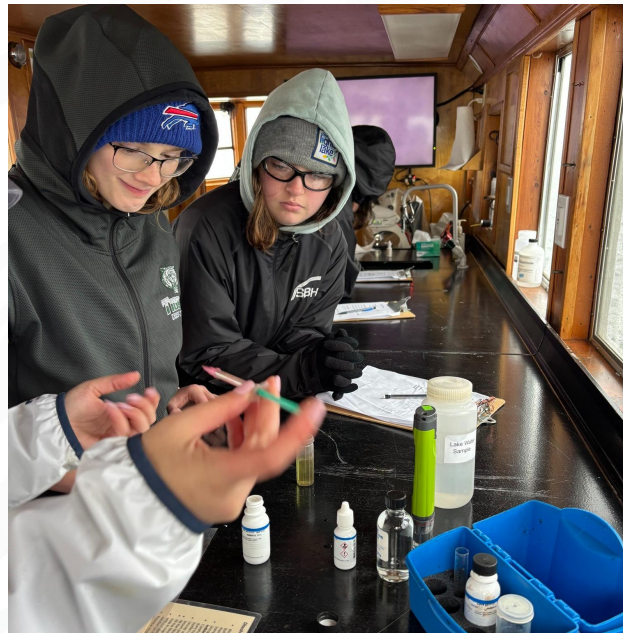
Facilities

- (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>150,000</u>



District Requests 2026-2027 Budget

Maintenance

- Maintenance Truck and Plow ~\$65,000
 - *Safe Schools Funds \$ 35,000
 - Camera and Security Replacements
- Estimated Total \$ 100,000

**100% Reimbursable in 26-27*



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%*



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

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

+ Exclusions

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



Tax Levy Increase Scenarios

Estimated 2026-27 Allowable Tax Levy Discussion:

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

- 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
- Additional district revenue from debt service: \$237,000
- 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 = ~\$114k***

2025-26 tax rate for the Town of Onondaga was \$31.11 (Tax on true value: \$18.28)

- Estimated 26-27 tax rate for Town of Onondaga with a 2.50% increase: ~\$31.78 (Tax on true value: \$16.84)
- Estimated increase of \$.67/\$1,000 or 2.15%



Tax Rate Review:

Year	Tax Rate	\$ Change	% Change	Inflation Factor
2015	28.50573	0.440007	1.57%	1.62%
2016	28.32135	-0.18438	-0.65%	.12%
2017	28.42421	0.102861	0.36%	1.26%
2018	27.32837	-1.09584	-3.86%	2.13%
2019	27.32219	-0.00618	-0.02%	2.44%
2020	27.56436	0.242164	0.89%	1.81%
2021	27.97757	0.413216	1.50%	1.23%
2022	28.61043	0.632857	2.26%	4.70%
2023	29.79333	1.182899	4.13%	8.00%
2024	30.31943	0.526099	1.77%	4.12%
2025	31.17071	0.851284	2.81%	2.95%
2026	31.77850	0.668875	2.15%	2.63%

Note: The School District determines the levy needed to support the budget, not the tax rate.



Reserve Analysis: How Did We Do?

Type:	Balance 7/1/2024	Revenue	Appropriated Reserve	Equity Transfer	Balance 6/30/2025
Unemployment Reserve	\$ 249,753	\$ 10,700	\$ (148)	\$ 0	\$ 260,305
ERS Reserve	\$ 1,217,474	\$ 52,157	\$ (370,000)	\$ 248,582	\$ 1,148,213
TRS Reserve	\$ 278,874	\$ 11,947	\$ 0	\$ 166,770	\$ 457,591
EBALR	\$ 504,374	\$ 21,608	\$ (172,413)	\$ 100,000	\$ 453,569
Capital Reserve	\$ 0	\$ 0	\$ 0	\$ 300,000	\$ 300,000
Liability Reserve	\$ 812,907	\$ 34,826	\$ 0	\$ 350,000	\$ 1,197,733
Total	\$3,063,382	\$ 131,238	\$ (542,561)	\$1,165,352	\$3,817,411



Reserve Analysis: Summary

- **District reserves are maintained for specific uses and are utilized to offset volatile expenses. For example, the Teacher Retirement System (TRS) Reserve.**
- **District reserves have been reduced by \$1,061,042, or 21.7%, since July 1, 2023 mostly due to the utilization of the capital reserve for the current project.**
- **Interest revenue decreased by \$56,406, or 30.1%, between 2023-24 and 2024-25, likely due to a decreased fund balance and declining interest rates.**



Budget Revenue Proposal 2026 - 2027

	2025-2026 Budget Revenues	2026-2027 Estimated Budget Revenues
Total	\$27,363,348	\$27,786,773
State Aid (Governor's Budget)	\$13,503,205	\$13,651,845
Other Revenue	\$776,000	\$811,110
Reserves	\$830,000	\$838,000
Fund Balance	\$841,111	\$737,438
Tax Levy	\$11,413,032	\$11,698,380



Reserves and Fund Balance

Reserves	2024-2025	2025-2026	2026-2027
Unemployment	\$75,000	\$75,000	\$75,000
ERS	\$370,000	\$400,000	\$430,000
TRS	\$380,000	\$170,000	\$178,000
EBALR	\$185,000	\$185,000	\$155,000
Fund Balance	\$833,014	\$841,111	\$787,438
Total	\$1,843,014	\$1,671,111	\$1,625,438



Budget Proposal 2026-2027

	2025-2026 Budget	2026-2027 Estimated Budget
Total Budget Expenditures	\$27,363,348	\$27,786,773
Budget Percent Increase	2.48%	1.55%
Total Budget Revenue	\$25,692,237	\$26,161,335
Fund Balance and Reserves	\$1,671,111	\$1,625,438
Budget Shortfall	\$0	\$0



2026-2027 Proposed Budget

ONONDAGA CENTRAL SCHOOLS				
2026-2027				
Proposed Budget				
	2025-2026 BUDGET	2026-2027 PROPOSED	Increase/ (Decrease)	Percent Inc/Dec
Board of Education - Board of Education, District Clerk, Budget Meeting	\$20,780	\$21,780	\$1,000	4.8%
Central Administration - District Office	\$373,450	\$388,844	\$15,394	4.1%
Finance - Business Office, Independent Auditor, Tax Collection, Fiscal Agent Fee, Treasurer	\$433,023	\$458,761	\$25,738	5.9%
Staff - Legal Services, Personnel and Public Relations	\$96,000	\$98,315	\$2,315	2.4%
Maintenance	\$2,283,298	\$2,401,411	\$118,113	5.2%
Central Services - Printing Operations, Admin, Computers, and SRO's	\$426,145	\$423,948	(\$2,197)	-0.5%
Special Items - Liability Insurance, BOCES Rent and Administration, Unclassified	\$233,467	\$267,279	\$33,812	14.5%
Admin. Improvement - Principals, Clerical Staff, BOCES Services, SRO In-Service Training	\$821,388	\$865,021	\$43,633	5.3%
Teaching	\$9,141,966	\$9,020,326	(\$121,640)	-1.3%
Instructional Media	\$1,082,513	\$1,077,653	(\$4,860)	-0.4%
Pupil Services - Guidance, Health & Psychological Services, Co-curricular Activities, Athletics	\$1,682,710	\$1,693,458	\$10,748	0.6%
Transportation - Student local and out-of-district transportation and Bus Garage	\$1,888,716	\$1,884,107	(\$4,609)	-0.2%
Employee Benefits	\$5,336,646	\$5,388,358	\$51,712	1.0%
Debt Service - 10-Year Bonds, 5-Year Bonds, Tax Anticipation	\$3,543,245	\$3,797,511	\$254,266	7.2%
Total Budget	\$27,363,348	\$27,786,773	\$423,425	1.55%



2026-2027 3-Part Budget

	2025-26 Budget	2026-27 Proposed	Difference	Percent Change
Administration	\$2,995,955	\$3,139,312	\$143,357	4.79%
Program	\$18,057,252	\$17,951,588	\$(105,664)	-0.59%
Capital	\$6,310,141	\$6,695,873	\$385,732	6.11%
	\$27,363,348	\$27,786,773	\$423,425	1.55%



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

Mandate Compliance!

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*
(*Was 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 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

