



# 2026-27 Budget Proposal

# Agenda

- **Investment Highlights**
- **Budget Process**
- **Revenues**
- **Tax Levy & Rates**
- **Fund Balance & Reserves**
- **Expenditures**
- **Vehicle Purchases**
- **Salina Library Information**
- **Vote and Election Information**
- **Ballot Propositions**
- **Community Presentation Schedule**

# Investing in Student Growth

- Measurable growth in ELA and math proficiency across all schools. District growth in ELA is +12 proficiency points. Statewide ELA growth average was +7.
- Consistently improving graduation rates (89%) and expanding college and career readiness pathways
- Increased student engagement in academics, arts, and athletics
- Continued focus on student wellness and social-emotional learning
- Continued focus on creating a welcoming and affirming environment for all

# Investing in Our Future: Facilities & Capital Improvements

## NOW:

- **CNS Auditorium completed, enhancing student and community events**
- **Districtwide expansion of air-conditioned learning spaces**
- **Ongoing safety and security upgrades**





# Investing in Our Future: Facilities & Capital Improvements

## THIS FALL:

- Lakeshore Elementary opening Fall 2026



# Investing in Our Future: Facilities & Capital Improvements

## NEXT:

- New aquatic center completion
- Athletic field upgrades at Gillette Middle School
- Continued investment in modern, student-centered learning environments



CNS  
AQUATICS CENTER



**CNS**  
AQUATICS CENTER





# BUDGET PROCESS





Ribbon cutting  
at the newly  
renovated CNS  
auditorium



# NSCSD Revenue Considerations

- As of April 20, when the Board adopted the budget, the New York State Budget was not complete. Therefore, the proposed budget includes an estimate of state aid based on the latest information available.
- NSCSD proposed tax levy is at the cap. For the past 6 years, we were unable to cover inflation in the tax levy. The District's tax rate is historically low when compared to comparable CNY school districts.
- The proposed budget includes the use of **\$10.45 million of fund balance and reserves** to balance the 2026-27 budget. Due to the limited nature of these funds, this is not sustainable.
- We have requested additional revenues from the NYS Legislature. We are hopeful that our state aid will be increased in the final NYS budget.

Revenues	Budget		Variance	
	2025-26	2026-27	Amount	Percent
General State Aid	\$ 91,897,132	\$ 94,382,333	\$ 2,485,201	2.70%
PILOTS	\$ 808,594	\$ 551,669	\$ (256,925)	-31.77%
Sales Tax	\$ 350,000	\$ 350,000	\$ -	0.00%
Interest	\$ 1,500,000	\$ 2,000,000	\$ 500,000	33.33%
Fund Balance	\$ 7,450,000	\$ 7,450,000	\$ -	0.00%
Use of General Reserves	\$ 2,000,000	\$ 3,000,000	\$ 1,000,000	50.00%
Rent	\$ 330,000	\$ 400,000	\$ 70,000	21.21%
Medicaid	\$ 900,000	\$ 900,000	\$ -	0.00%
Other Revenues	\$ 2,981,500	\$ 3,006,500	\$ 25,000	0.84%
Sub Total	\$ 108,217,226	\$ 112,040,502	\$ 3,823,276	3.53%
Building Aid	\$ 8,007,328	\$ 7,876,459	\$ (130,869)	-1.63%
Tax Levy	\$ 107,824,035	\$ 113,489,914	\$ 5,665,879	5.25%
<b>Total Revenues</b>	<b>\$ 224,048,589</b>	<b>\$ 233,406,875</b>	<b>\$ 9,358,286</b>	<b>4.18%</b>



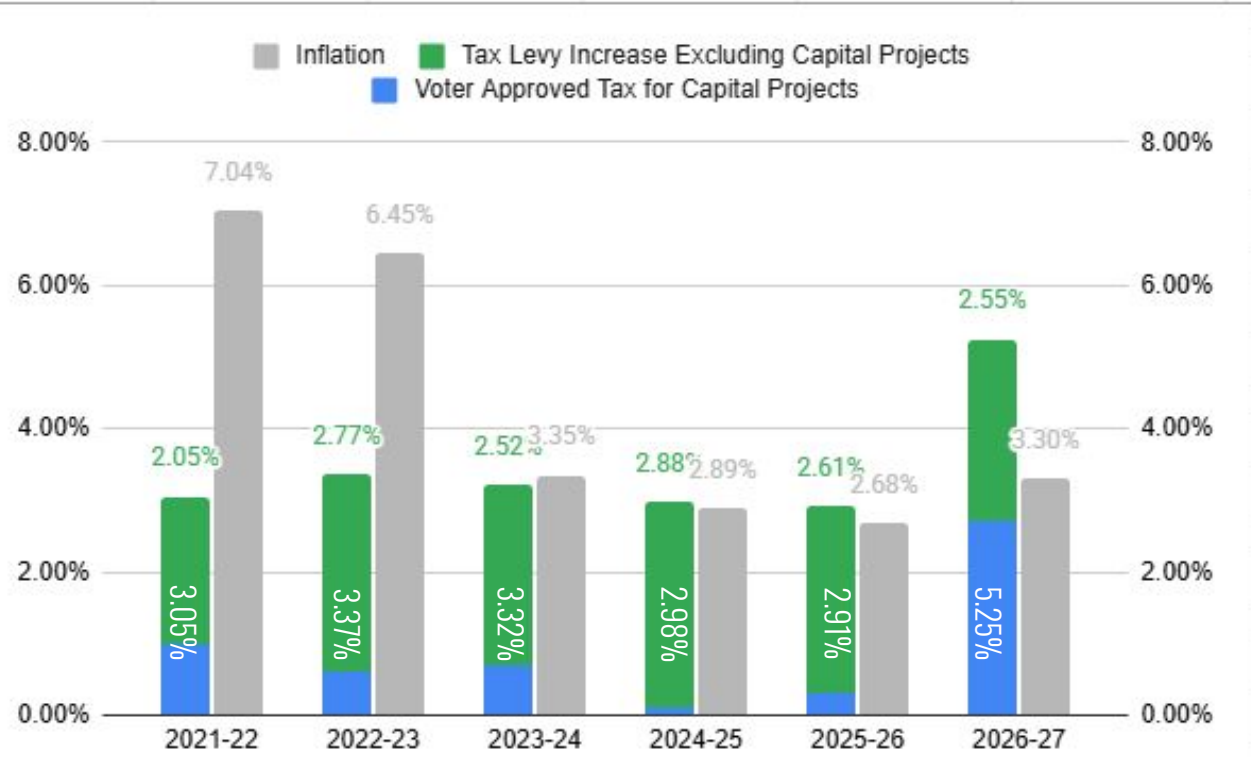
# Tax Cap Calculation - Filed with NYS Comptroller's Office

Tax Levy 2025-2026:	\$107,824,034
Tax Base Growth Factor:	<u>x 1.0042</u>
	108,276,895
PILOT Revenue for 2025-2026:	808,594
Tax Levy for Capital for 2025-2026:	<u>(5,004,021)</u>
	104,081,469
Allowable Levy Growth Factor:	<u>x 1.020</u>
	106,163,098
Estimated PILOT Revenue for 2026-2027*:	(551,669)
Tax Levy for Capital for 2026-2027 :	7,878,485
Other Exclusions (ERS & TRS > 2%):	<u>0</u>
Tax Levy Limit 2026-27 :	\$113,489,914
Tax Levy Limit Increase:	\$ 5,665,880 (5.25%)

- **Tax levy increase to support ongoing operations equals 2.4%.**
- **The local share of voter approved capital projects represents 2.7% of the tax levy increase.**
- **The reduction in PILOT payments represents 0.24%.**
- **Estimated increase in Tax on Full Value on \$200,000 home equals approx. \$169**

\* There is not a Micron PILOT payment in 2026-27.

# NSCSD's Tax Levy has grown less than Inflation

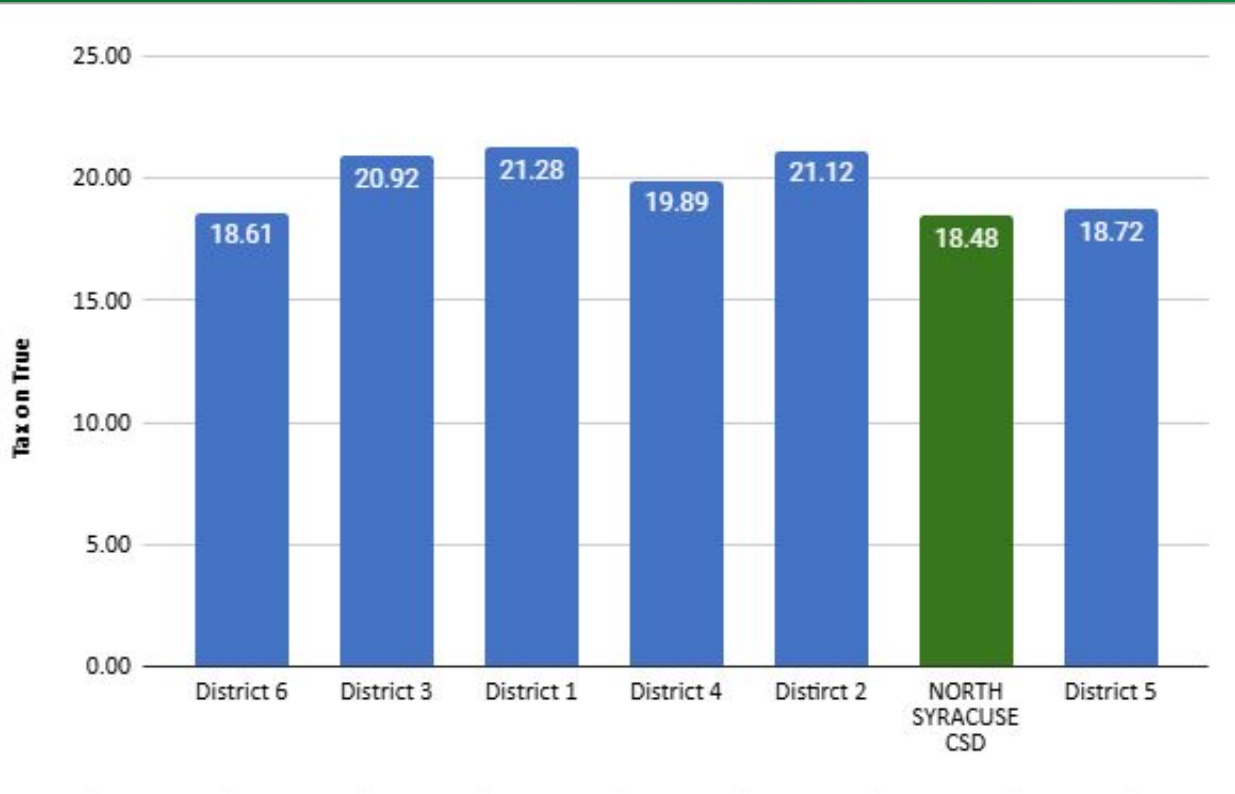


NSCSD's average tax levy over the past 6 years of 3.46% is less than average inflation of 4.29% over the same period.

US Bureau of Labor Statistics reported inflation at 3.3% for the 12 months ended April 2026.



# NSCSD's Tax Rate is Lower than Other Large CNY Districts



Historically, NSCSD has had a relatively low tax rate.

Since the inception of the Tax Cap Law, NSCSD has levied school taxes within the cap.

# PROJECTED FUND BALANCE

## June 30, 2026

Unassigned Fund Balance at 6/30/25 (3.76% of Budget)      \$    **8,413,708**

2025-26 Variance: Revenues Less Expenditures              \$    **1,750,616**

Projected Unassigned Fund Balance – 6/30/26                \$    **6,663,092**

Est. Budget for 2026-2027 (2.85% - below 4% target)      \$    **233,406,875**

Our fund balance continues to decline due to our revenue challenges.



# PROJECTED RESERVES & RESTRICTED FUND BALANCE

## June 30, 2026

	<u>June 30, 2025</u>	<u>June 30, 2026</u>	
Tax Certiorari	\$ 2,341,720	\$ 2,391,720	
Workers' Compensation	\$ 4,252,262	\$ 4,352,262	
General Liability	\$ 1,027,224	\$ 1,047,224	
Capital (a)	\$ 8,334,147	\$ 8,634,147	
ERS (b)	\$ 3,464,253	\$ 2,594,253	(\$1 mil for 2025-26) (\$2 million 26-27)
TRS (b)	\$ 3,777,732	\$ 2,907,732	(\$1 mil for 2025-26)
Employee Benefit Liability (b)	<u>\$ 3,948,338</u>	<u>\$ 4,078,338</u>	(\$1 mil for 2026-27)
Total Reserves	<u>\$27,145,676</u>	<u>\$26,005,676</u>	
Debt Service Fund Balance	\$ 2,996,481	\$ 1,596,481	

(a) Voters authorized the establishment and funding of \$2.5 million in September 2015 and a \$30 million in December 2021. Contributions are being made opportunistically as funds are available.

(b) Funds from each of these reserves have been used to balance the 2025-26 and 2026-27 budgets.





NSJH 2026 Math League  
Competition - First Place



Expenditures	Budget		Variance	
	2025-26	2026-27	Amount	Percent
Salaries & Wages	\$ 102,159,856	\$ 109,546,510	\$ 7,386,654	7.2%
Benefits	\$ 64,675,841	\$ 68,401,221	\$ 3,725,380	5.8%
Debt Service	\$ 14,693,238	\$ 12,959,737	\$ (1,733,501)	-11.8%
Contractual	\$ 11,222,074	\$ 12,011,419	\$ 789,345	7.0%
BOCES	\$ 25,468,586	\$ 24,415,590	\$ (1,052,996)	-4.1%
Equipment	\$ 772,500	\$ 759,226	\$ (13,274)	-1.7%
Supplies & Other	\$ 4,956,494	\$ 5,213,172	\$ 256,678	5.2%
Special Project	\$ 100,000	\$ 100,000	\$ -	0.0%
<b>Total Expenditures</b>	<b>\$ 224,048,589</b>	<b>\$ 233,406,875</b>	<b>\$ 9,358,286</b>	<b>4.18%</b>



# Vehicle Purchases

- Generally, we retire a school bus after 10 years of service with approximately 180,000 miles due to the higher cost of maintaining older vehicles that are no longer under warranty.
- Vehicle Purchase Proposal for 2026-27 is \$2,525,994 including:
  - 2 65 Passenger Gasoline Buses with Wheelchair Lift and Air Conditioning to support our students with special needs \$216,808 each or \$433,615
  - 8 65 Passenger Gasoline Buses (traditional large school bus) \$184,114 each or \$1,472,912
  - 2 65 Passenger Gasoline Buses with 100 gallon fuel tanks \$184,733 each or \$369,466
  - M&O Vehicles (wide area mower and 2 service vans) \$250,000
- We are not considering electric buses at this time and have applied for a waiver through the 2028-29 school year.
- Tax impact is an additional \$15 on a home valued at \$200,000.



Girls Varsity  
Soccer Won the  
Section and  
made it to the  
state finals.



# Salina Free Library



January 22, 2026

Donald Keegan  
Associate Superintendent for Business Services  
Central Office Administration  
5355 West Taft Road  
North Syracuse, New York 13212-2796

Dear Mr. Keegan,

The Salina Free Library Board of Trustees approved the 2026-2027 public library proposition request for \$536,933. This increase will allow the library to maintain services at the current level.

The Board of Trustees and staff are grateful for the School District's past support. If you have any questions, please contact me at 315-454-4524 or [jchubon@salinalibrary.org](mailto:jchubon@salinalibrary.org). Salina Free Library Board President Frank Pappalardo can be reached at 315-453-7746 or [fpappalardo@twcny.rr.com](mailto:fpappalardo@twcny.rr.com). Thank you.

Best regards,

*Jeannine Chubon*

Jeannine Chubon  
Director

## Salina Library Proposition

2026-27	\$536,933
2025-26	<u>\$524,861</u>
Increase \$	\$12,072
Increase %	2.30%





Unified Sports promotes social inclusion, friendship, and understanding.



# Vote & Election Information

## Tuesday May 19, 2026 6:00AM to 9:00PM

### Polling Places:

- For residents living NORTH of Route 481, Michael J. Bragman Stadium (6002 Route 31) in Cicero
- For residents living SOUTH of Route 481, Jerome F. Melvin Administrative Office Building (5355 West Taft Road) in North Syracuse

### Registration:

- If you are not registered to vote with Onondaga County or the North Syracuse Central School District, you must pre-register.
- Residents may also register at the District Offices, Monday through Friday from 8:00 AM to 4:00 PM until Thursday, May 14.
- If you are not sure whether or not you are registered with the County or the District, or wish to obtain an application for an absentee ballot, please call Jill Herrera at 218-2131 or e-mail [jherrera@nscsd.org](mailto:jherrera@nscsd.org).



## **PROPOSITION I: 2026-27 GENERAL FUND BUDGET**

Shall the Board of Education of the North Syracuse Central School District, Onondaga County, New York, be authorized to expend the sum of \$233,406,874 for the 2026-27 school year, and to levy the necessary tax therefor?

## **PROPOSITION II: VEHICLE PURCHASES**

Shall the Board of Education be authorized to purchase and finance eight (8) 65- passenger gasoline school buses, two (2) 65-passenger gasoline school buses with wheelchair lift and AC, two (2) 65-passenger 100 gallon gasoline school buses, and for maintenance operations, two (2) service vans and one (1) wide area mower, including, for each, necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$2,525,994, 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 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 \$2,525,994, shall be issued.



# Schedule of Community Budget Presentations

- Virtual Presentation: Tuesday April 28 4:00PM [NSCSD.ORG/MEET1](https://www.nscsd.org/meet1)
- In-Person Presentation: Thursday April 30 5:00PM at District Office - 5355 West Taft Road N.Syracuse
- Virtual Presentation: Tuesday May 5 4:00PM [NSCSD.ORG/MEET2](https://www.nscsd.org/meet2)
- In-Person Presentation: Thursday May 7 5:00PM -Cicero Elementary School 56979 Rt. 31 Cicero
- In-Person Public Hearing: Tuesday May 12 5:00PM at District Office - 5355 West Taft Road N.Syracuse

# Questions and Thank You

## Questions

Do you have any questions regarding the 2026-27 budget?

We welcome your feedback and dialogue.

For more information, please visit the District Website at [www.nscsd.org](http://www.nscsd.org)

Budget Vote Date: May 19, 2026

## A Sincere Thank You

Thank you to the residents of our district for your continued partnership and support.

Your commitment to our schools ensures that our students have the resources, staff, and facilities they need to succeed.