



OSWEGO CITY SCHOOL DISTRICT

2024 – 2025 Proposed Budget




Budget Guidelines

The 2024-25 Budget must:

- Be fiscally sound - not overburden tax-payers
- Be flexible – have enough flexibility and room between budget codes to adequately meet the organizations needs
- Be adaptive – will provide the ability to meet emergencies and changing conditions responsibly
- Flow – meets the cash requirements necessary to operate the organization given changes in State Aid flow schedules and adjustments

Budget Priorities

Develop a student-centered budget focused on:

- Safe and secure school environment and facilities
 - Providing experiences, both curricular and extracurricular, that support the varied interests and abilities of all students
 - Increased accessibility and appropriate staffing, to support district social emotional learning and mental health supports
 - Support diverse academic needs
 - Supports short term and long term fiscal priorities
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ADMINISTRATIVE BUDGET SUMMARY

	Proposed Budget 2024-2025	Adjusted Budget 2023-2024	\$ Change
Salaries	4,221,942	4,351,560	-129,618
Equipment	73,000	45,000	28,000
Contractual	2,122,135	1,911,812	210,323
BOCES	3,995,073	4,127,627	-132,554
Supplies	203,600	192,800	10,800
Total	10,615,750	10,628,844	-13,094

CAPITAL BUDGET SUMMARY

	Proposed Budget 2024-2025	Adjusted Budget 2023-2024	\$ Change
Salaries	2,915,808	2,982,225	-66,417
Equipment	316,000	284,100	31,900
Contractual	1,694,100	1,690,705	3,395
BOCES	349,662	321,285	28,377
Supplies	365,950	332,750	33,200
Debt Service	11,764,798	10,208,636	1,556,162
Total	17,406,318	15,819,701	1,586,617

Program Budget Summary

Category	Adjusted Budget 2023-2024	Proposed Budget 2024-2025	\$ Change	% Change
General Instruction	23,255,736	23,701,261	445,524	1.92%
Students With Disabilities	11,269,933	12,214,140	944,207	8.38%
CTE	1,817,120	1,977,490	160,370	8.38%
Library	911,624	934,552	22,928	2.52%
Computer Asst Instr.	1,962,190	2,049,215	87,025	4.44%
Counseling	1,393,890	1,681,441	287,551	20.63%
Health Services	827,606	836,765	9,158	1.11%
Psych. Services	636,321	884,219	247,898	38.96%
Athletics	877,633	974,819	97,186	11.07%
All Benefits	29,542,852	30,003,471	460,619	1.56%

Benefits Summary

Category	Adjusted Budget 2023-2024	Proposed Budget 2024-2025	\$ Change	% Change
ERS	1,000,000	1,090,000	90,000	9.00%
TRS	3,640,000	3,720,000	80,000	2.20%
Social Security	3,366,672	3,518,171	151,499	4.50%
Workers' Compensation	275,000	285,000	10,000	3.64%
Life Insurance	5,200	5,300	100	1.92%
Unemployment	75,000	78,000	3,000	4.00%
Disability	99,480	102,500	3,020	3.04%
Medical and Medicare Reimbursement	20,415,000	20,535,000	120,000	0.59%
Dental	575,000	575,000	0	0
EAP/TSA/ Reimbursement	91,500	94,500	3,000	3.28%
Total Benefits	29,542,852	30,003,471	460,619	1.56%

Three Part Budget Components

Three Part Format –

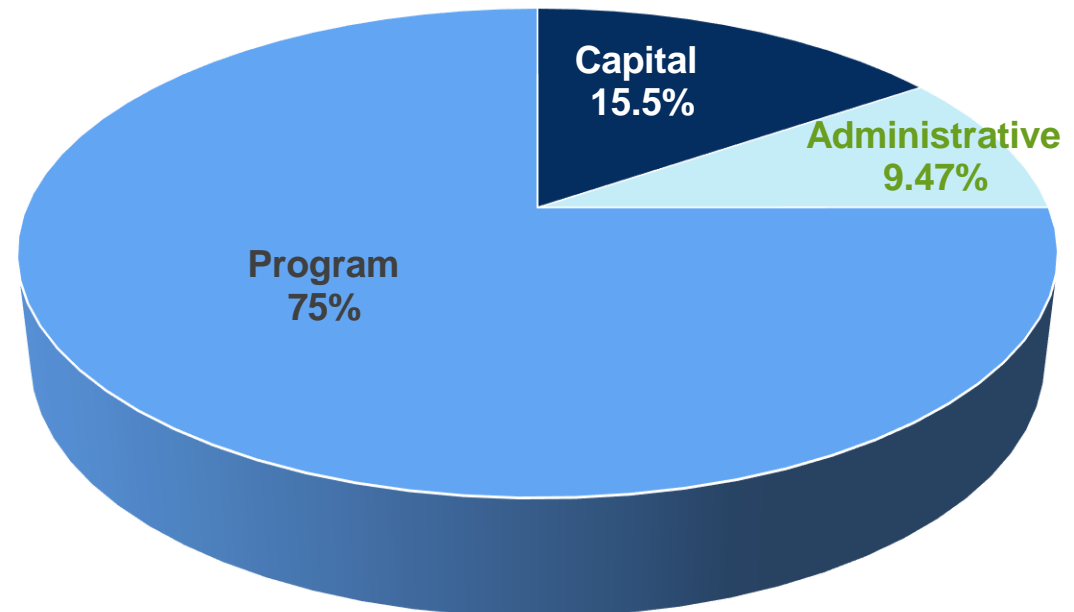
uniform system of accounts

Administrative – All oversight and supervision not related to services provided directly to students as covered in the other two components

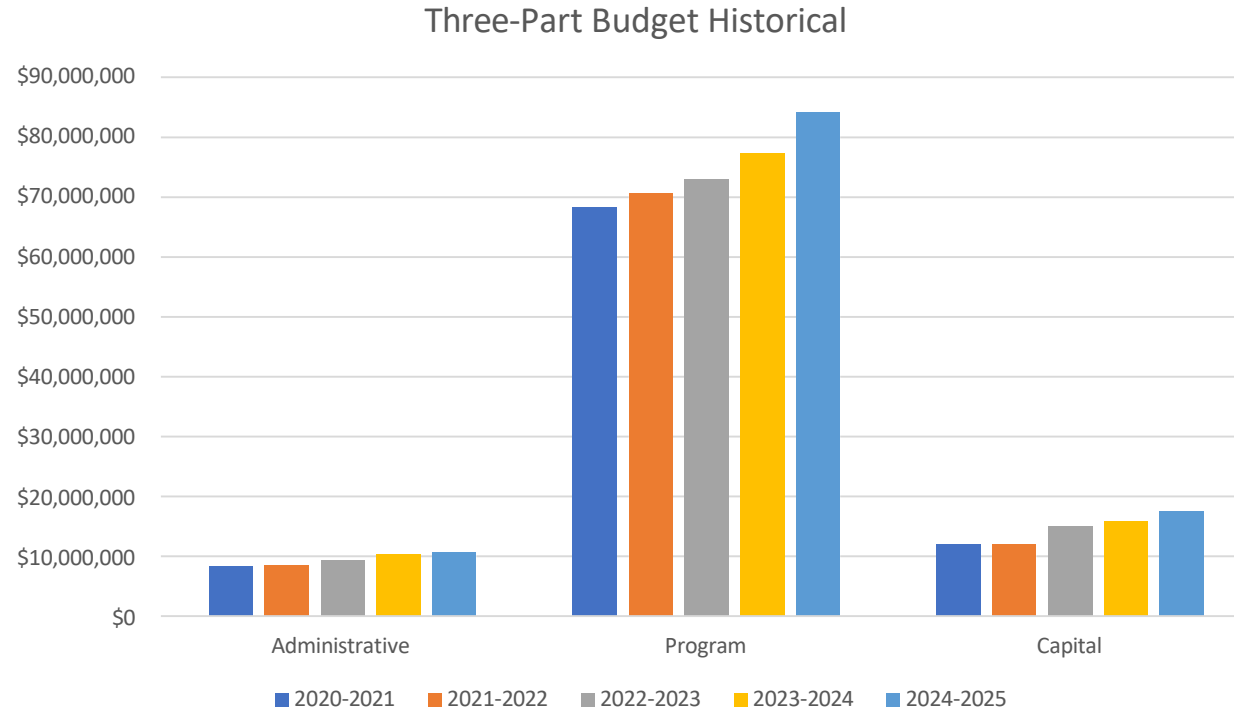
Program – Includes instruction, special education, occupational education, curriculum and staff development, summer school, as well as pupil service such as health, guidance services, library, co-curricular, athletics and transportation.

Capital – All costs directly associated with the operation and maintenance of district facilities, building renovation costs, property tax refunds and employee benefits attributed to salaries for these functions

	2023-24 Adjusted	% of 23-24	2024-25 Proposed	% of 24-25	\$ Difference
Capital	\$15,819,702	14.70 %	\$17,406,318	15.52 %	\$1,586,616
Administrative	\$10,628,844	9.88%	\$10,615,750	9.47 %	\$(13,094)
Program	\$81,138,796	75.42%	\$84,131,927	75.01%	\$2,993,131
	\$107,587,342	100%	\$112,153,995	100 %	\$4,566,653



Three-Part Budget Historical Summary



Year	Administrative	Program	Capital
2020-21	\$8,281,323	\$68,213,184	\$12,010,948
2021-22	\$8,490,321	\$70,630,752	\$12,038,728
2022-23	\$9,267,350	\$72,866,511	\$15,027,115
2023-24	\$10,246,232	\$77,266,889	\$15,819,702
2024-25	\$10,615,750	\$84,131,927	\$17,406,318

Revenues for the Proposed Budget

Source	2023-24	2024-25	\$ Change
State Aid	\$49,267,107	\$56,905,932	\$7,638,825
Tax Levy	\$27,027,338	\$27,883,685	\$856,347
PILOTS	\$25,244,378	\$25,244,378	\$0
Other Sources*	\$1,794,000	\$2,120,000	\$326,000
Total	\$103,332,823	\$112,153,995	\$8,821,172

* Interest, Donations, etc.

History of Reserves

	19-20	20-21	21-22	22-23
Workers' Compensation	\$355,401	\$655,401	\$1,377,624	\$1,383,825
Unemployment	\$3,374,665	\$3,251,665	\$4,251,655	\$5,310,127
ERS Contribution	\$2,526,774	\$2,256,774	\$3,085,892	\$3,099,783
TRS Contribution	\$550,000	\$1,170,120	\$1,811,002	\$1,819,154
Tax Certiorari	\$1,034,491	\$1,034,491	\$1,034,491	\$1,039,148
Liability	\$75,042	\$1,970,838	\$1,970,838	\$1,979,709
Capital Reserve	\$1,570,838	\$5,075,042	\$6,675,042	\$10,037,759
Employee Benefit Accrued Liability	\$2,195,240	\$2,573,423	\$2,575,423	\$2,587,016
Debt Service	\$483,390	\$733,125	\$1,108,324	\$2,144,318

\$100,000 Capital Outlay Project

Included as part of the 2024-25 budget is a \$100,000
Capital Outlay Project

Security Enhancements to Charles E. Riley Elementary

Door Hardening

Camera Upgrades

2024-25 Tax Levy

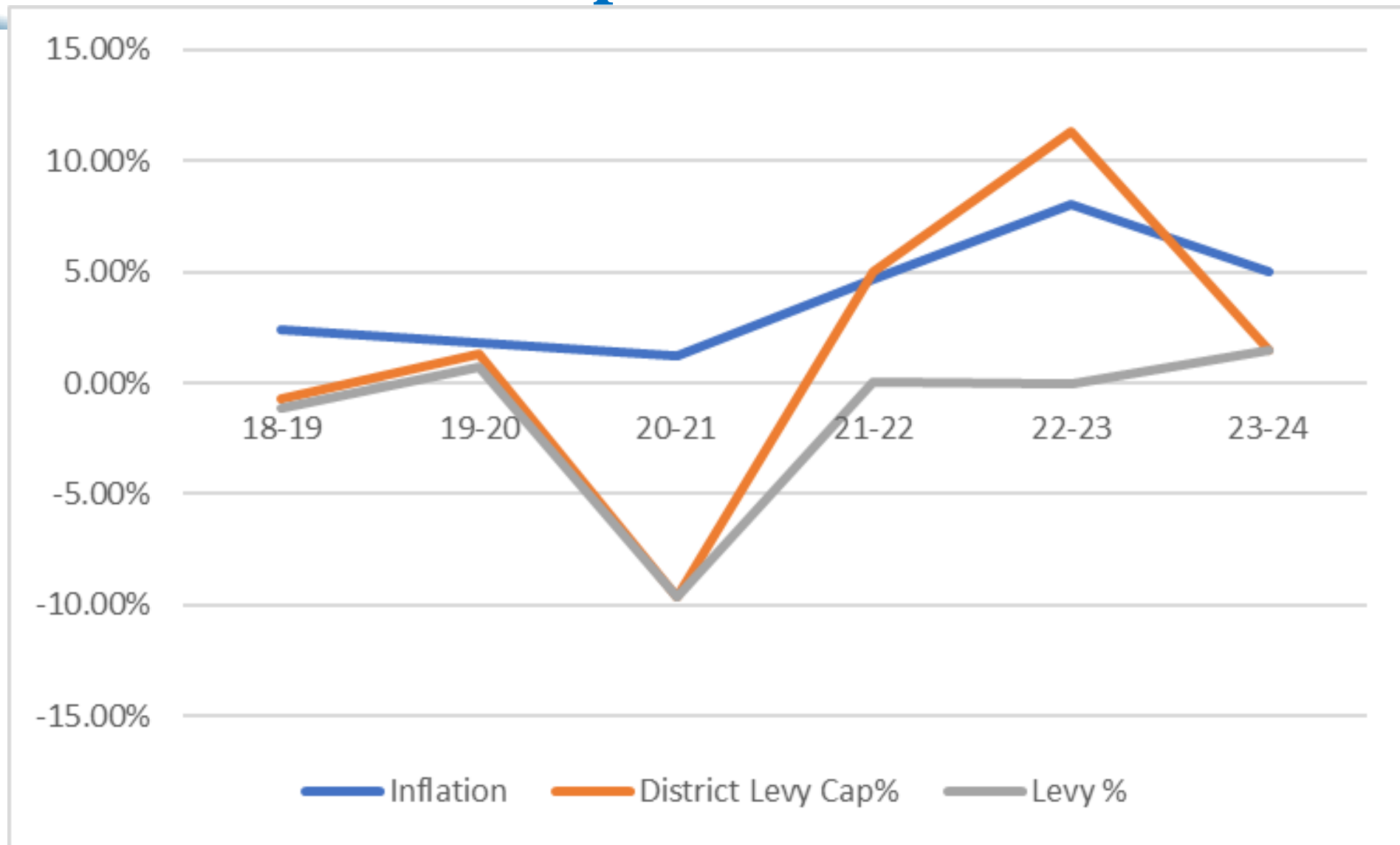
Calculated 2024-25 Tax Levy Limit

\$27,883,685

Additional \$856,346

3.17% increase

Tax Cap vs Inflation



Contingent Budget

What is a Contingent Budget and process?

- If the voters do not approve a proposed budget, the Board of Education may:
 - Go before the voters for one more vote on the same or different budget
 - Implement the contingent budget after the first defeat, but must implement contingent budget if the second budget is not approved by the voters
- Contingent Budget Cap is no longer based on a permissible expenditure growth, but a cap on the taxes levied. ***The Tax Levy cannot be greater than the previous year.***
- **The Contingent Budget**
 - Contingent Budget must be calculated based on a zero percent tax levy increase and as required by law, certain items must be removed from the budget:
 - ◆ Non health & safety or preservation of facilities related equipment
 - ◆ Community or non-school use of facilities may not be permitted (Can be no cost to the tax payer)
 - ◆ Transfer to capital items would be restricted

Per law would require a 0% tax levy increase resulting in a **\$856,346** reduction in the proposed levy

2024-25 Proposed Budget – Fast Facts

The Proposed Budget:

Is balanced and remains within the Property Tax Cap

Has subsequent tax levy increase of **3.17%**

Maintains our commitment to social and emotional wellbeing of students

Increase the number of SRO's to 6

Add a District Psychologist and Social Worker

Invests in facility upgrades



2024-25 Proposed Budget – Fast Facts

The Proposed Budget:

Preserves all programs and services for students:

Supports the positions originally funded through Federal grants

17 Teaching Assistants (brought into General Fund)

5 Counselors (brought into General Fund)

4 Special Education Teachers (brought to General Fund)

1 School Psychologist (brought to General Fund)

Total – 27 positions



Proposition Summary

- 1. Budget Vote
- 2. Board of Education: Election of 2 members
- 3. Student ex-officio member of the Board of Education

4. Purchase of transportation vehicles:
8 full size buses: \$1,301,720.64
1 wheel chair bus: \$185,410.26

	2022-23	2023-24	2024-25
Purchase	\$1,303,000	\$1,400,000	1,487,132
Annual Cost	\$30,163	\$ 33,571	\$36,584

***Total: \$1,487,130.90**

*Prior to Auction
Cost assumes 90% State Aid ratio
Expected Trade in Value \$20,000 per vehicle

5. Public Library Levy

Upcoming Budget dates

- **April 16th – Proposed Budget/Tax Report Card – Approval by BOE**
- **May 7th – Budget hearing**
- **May 21st – Budget Vote**



Thank You

