

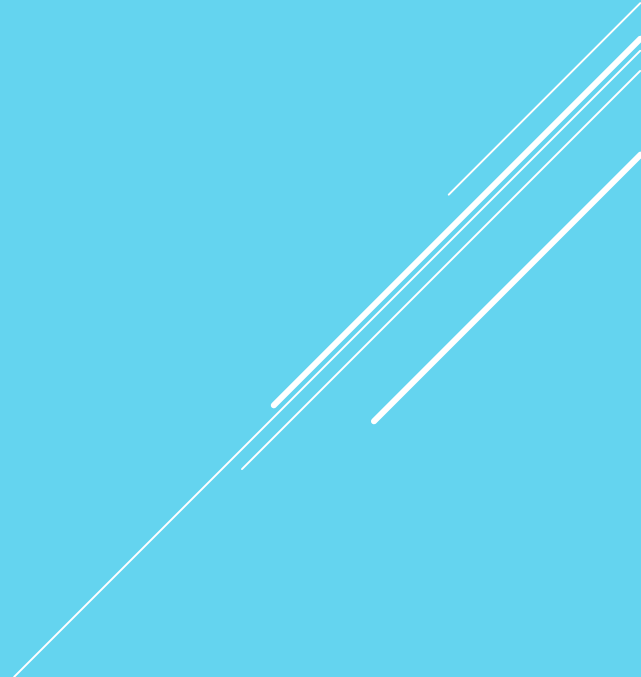


# OSWEGO CITY SCHOOL DISTRICT

2025 – 2026 Proposed Budget



# Budget Timeline & Process

- **April 22<sup>nd</sup> – Proposed Budget – BOE Approval**
  - **May 6<sup>th</sup> – Budget hearing**
  - **May 20<sup>th</sup> – Budget Vote**
- 

# Budget Guidelines

## The 2025-26 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

# Mandatory Three-Part Budget

In 1998 schools were required by NYS Law to present their budgets in a prescribed “Three Part Budget” format. The intent was for all schools to present their budget in a consistent and comparable format utilizing the uniform system of accounts.



# CAPITAL BUDGET SUMMARY

	<b>Proposed Budget 2025-2026</b>	<b>Current Budget 2024-2025</b>	<b>Dollar Change</b>	<b>Rationale</b>
Salaries	3,127,019	2,915,808	211,211	Contractual increases & need for overtime for snow removal
Equipment	380,000	316,000	64,000	Purchase a loader
Contractual	1,985,200	1,679,100	306,100	Estimated contractual increases including utilities
BOCES	355,666	349,662	6,004	Estimated Service Increase
Supplies	391,300	365,950	25,350	Increase in all Supplies 5-7%
Debt Service	8,681,129	11,701,827	-3,020,968	<u>Lower BAN Payment in 25-26</u>
Total	14,920,314	17,328,347	-2,408,033	

# ADMINISTRATIVE BUDGET SUMMARY

	<b>Proposed Budget 2025-2026</b>	<b>Current Budget 2024-2025</b>	<b>Dollar Change</b>	<b>Rationale</b>
Salaries	4,877,623	4,738,938	138,685	Contractual increases & need for overtime for snow
Equipment	188,000	73,000	115,000	Prioritize security
Contractual	1,894,900	1,723,280	171,620	Estimated contractual increases
BOCES	4,222,612	4,111,067	111,545	Estimated service increase
Supplies	216,200	200,100	16,100	Increase in all supplies 5-7%
<b>Total</b>	<b>11,399,355</b>	<b>10,846,385</b>	<b>552,950</b>	

# PROGRAM BUDGET SUMMARY

	<b>Proposed Budget 2025-2026</b>	<b>Current Budget 2024-2025</b>	<b>Dollar Change</b>
Teaching Regular School	26,303,582	23,701,261	2,602,321
Students With Disabilities	13,768,378	12,214,140	1,554,238
CTE	2,110,156	1,977,490	132,666
Library	1,003,367	934,552	68,815
Computer Assisted Instruction	1,681,001	1,381,056	299,945
Counseling	2,068,619	1,681,441	387,178
Health Services	777,772	677,295	100,477
Psych. Services	750,134	563,056	187,078
Athletics	1,036,321	983,819	52,502
All Benefits	31,047,907	30,003,471	1,044,436



# Three Part Budget Components

## Three Part Format –

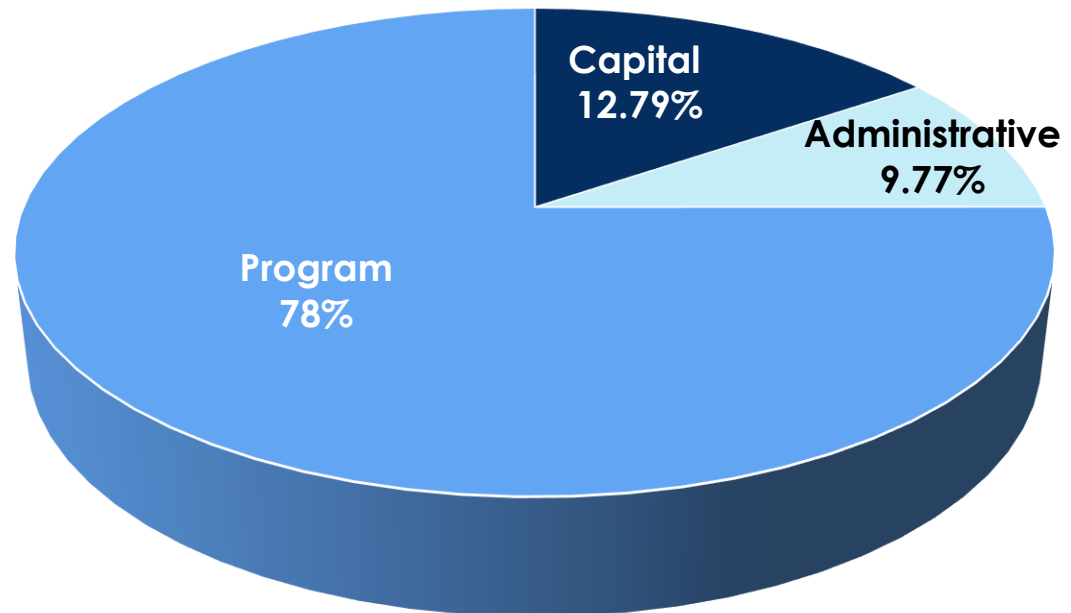
*uniform system of accounts*

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

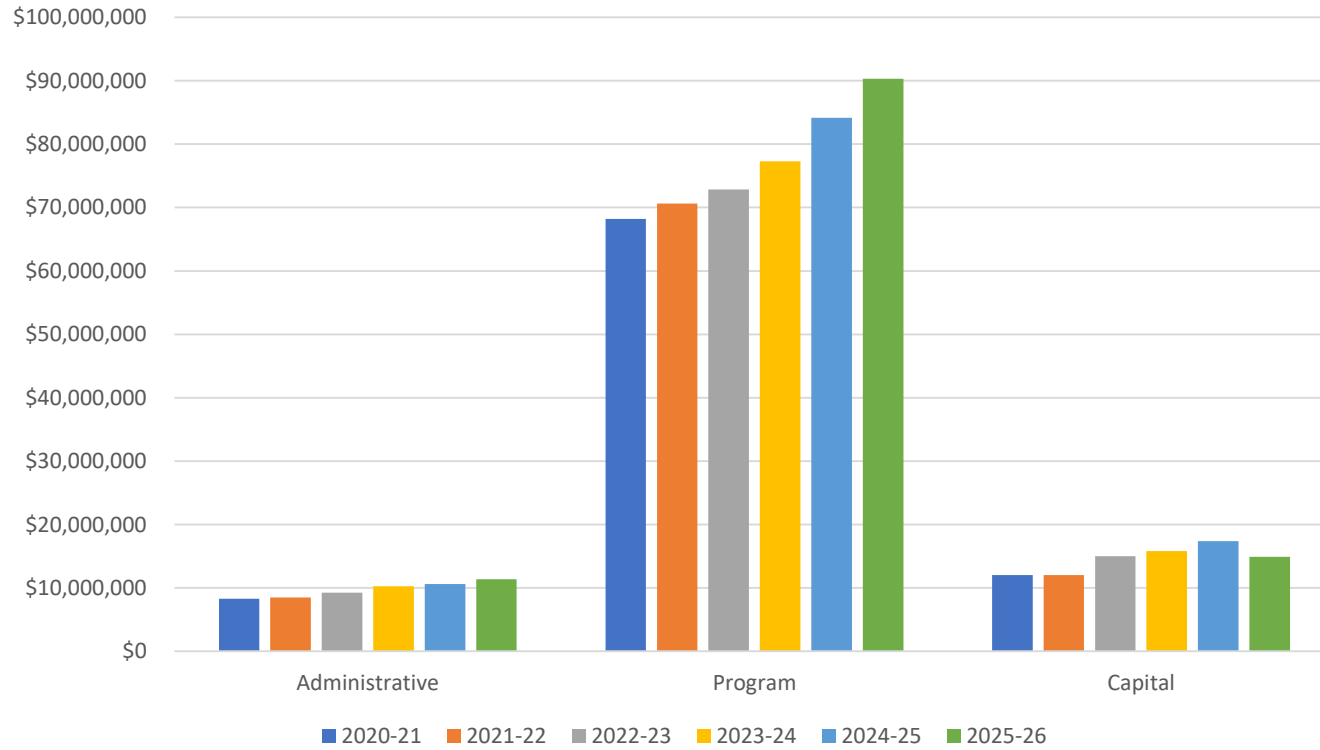
**Program** – Includes instruction, special education, occupational education, curriculum and staff development, summer school, as well as pupil service such as health, guidance services, library, co-curricular, athletics and transportation.

**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

	2024-25 Proposed	% of 24-25	2025-26 Proposed	% of 25-26	\$ Difference
<b>Capital</b>	\$17,406,318	15.52 %	\$14,920,314	12.79	\$(2,486,004)
<b>Administrative</b>	\$10,615,750	9.47 %	\$11,399,355	9.77	\$783,585
<b>Program</b>	\$84,131,927	75.01%	\$90,320,505	77.44	\$6,188,578
	\$112,153,995	100 %	\$116,640,154	100 %	\$4,786,159



# Three-Part Budget Historical Summary



Year	Administrative	Program	Capital
<b>2020-21</b>	\$8,281,323	\$68,213,184	\$12,010,948
<b>2021-22</b>	\$8,490,321	\$70,630,752	\$12,038,728
<b>2022-23</b>	\$9,267,350	\$72,866,511	\$15,027,115
<b>2023-24</b>	\$10,246,232	\$77,266,889	\$15,819,702
<b>2024-25</b>	\$10,615,750	\$84,131,927	\$17,406,318
<b>2025-26</b>	\$11,399,355	\$90,320,505	\$14,920,314

# School District Revenues

## Major Sources of Revenue or Funds for the District Budget

Tax Levy (funds collected from local taxpayers)

State Aid (funds provided by New York State)

Other Sources (Payments in lieu of taxes (PILOT Agreements), reserves, county sales tax, interest earnings, gifts and donations, sale of equipment, property, etc.)

# Revenues for the Proposed Budget

Source	2024-2025	2025-2026 est.	\$ Change
State Aid	\$56,905,932	\$60,569,334	\$3,663,402
Tax Levy	\$27,883,685	\$27,883,685	\$0
PILOTS	\$25,244,378	\$26,067,135	\$822,757
Other Sources*	\$2,120,000	\$2,120,000	\$0
<b>Total</b>	<b>\$112,153,995</b>	<b>\$116,640,154</b>	<b>\$4,486,159</b>

\* Interest, Donations, etc.

# State Aid

State Aid Category	2024-2025	2025-2026 est.	\$ Change
Foundation Aid	39,389,396	42,408,659	3,019,263
BOCES Aid	5,813,111	7,840,352	2,027,241
High Cost Aid	609,917	291,229	-318,688
Inst. Materials Aid	363,173	364,529	1,356
Transportation Aid	3,824,252	4,146,305	322,053
Building Aid	7,257,612	5,638,831	-1,618,781
<b>Total</b>	<b>\$57,257,461</b>	<b>\$60,689,905</b>	<b>\$3,432,444</b>

# History of Reserves

	20-21	21-22	22-23	23-24
<b>Workers' Compensation</b>	655,401	1,377,624	1,383,825	4,938,009
<b>Unemployment</b>	3,251,665	4,251,655	5,310,127	7,690,968
<b>ERS Contribution</b>	2,256,774	3,085,892	3,099,783	3,146,812
<b>TRS Contribution</b>	1,170,120	1,811,002	1,819,154	1,846,754
<b>Tax Certiorari</b>	1,034,491	1,034,491	1,039,148	2,654,914
<b>Liability</b>	1,970,838	1,970,838	1,979,709	2,009,744
<b>Capital Reserve</b>	5,075,042	6,675,042	10,037,759	10,190,049

# **2024-25 Tax Levy**

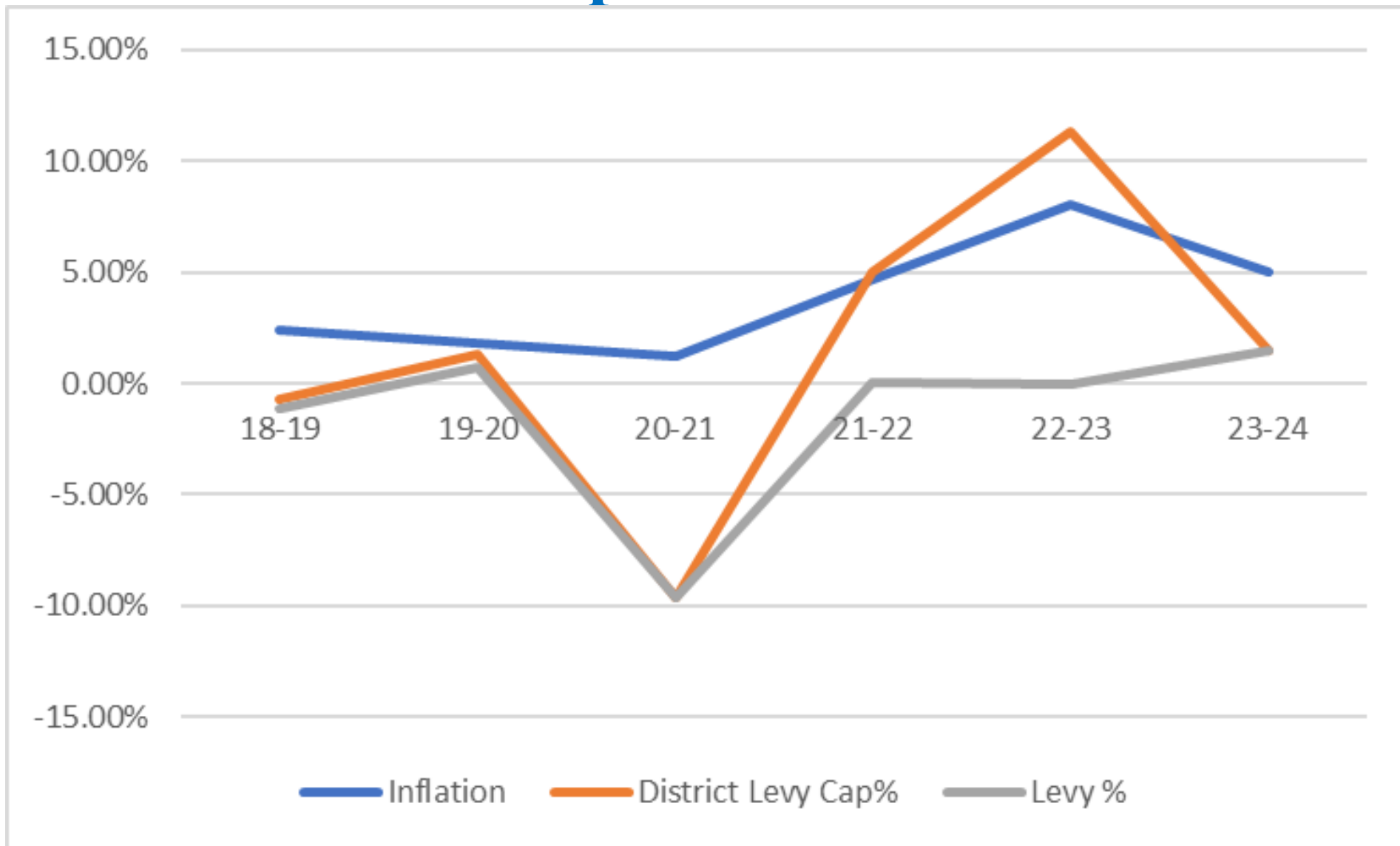
**Calculated 2025-26 Tax Levy Limit**

**\$27,883,685**

**Additional \$0**

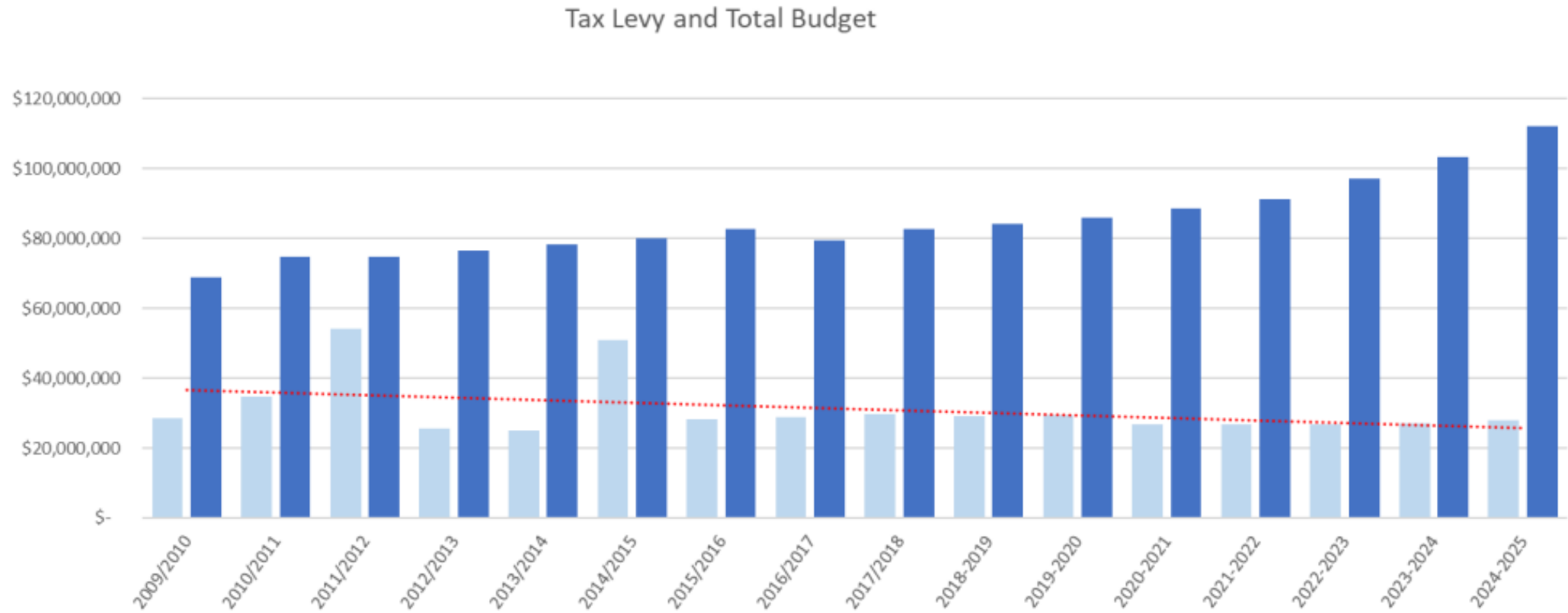
**0% increase**

# Tax Cap vs Inflation





# Tax Levy/Total Budget



# \$100,000 Capital Outlay Project

Included as part of the 2025-26 budget is a \$100,000 *Capital Outlay Project*

- ▷ Continue Security Enhancements to Charles E. Riley Elementary
  - ▷ Additional Door Hardening – replacement exterior doors
  - ▷ Replace Flag Pole

# 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
    - ◆ Transfer to capital items would be restricted

# 2025-2026 Proposed Budget – Fast Facts

## The Proposed Budget:

Preserves all programs and services for students

Is balanced and remains within the Property Tax Cap

Has subsequent tax levy increase of **0%**

Maintains our commitment to social and emotional wellbeing of students

Prioritizes Safety and Security

Invests in facility upgrades



# Proposition Summary

1. Budget Vote

2. Board of Education: Election of 2 members

4. Purchase of transportation vehicles:

8 full size buses: \$1,301,720.64

1 wheel chair bus: \$185,410.26

\*Total: \$1,487,130.90

5. Public Library Levy

	2025-26
Purchase	1,487,132
Annual Cost	\$36,584

\*Prior to Auction

Cost assumes 90% State Aid ratio

Expected Trade in Value \$20,000 per vehicle



*Thank You*

