



WE EDUCATE, INSPIRE AND EMPOWER ALL STUDENTS

**Interim Superintendent's Report
Oswego City School District
Board of Education Meeting 4/11/23**

Upcoming Events/Reminders:

- *Reminder: All schools will run on a ½ day schedule this Thursday (4/13) for parent/teacher conferencing*
- *Reminder: All elementary buildings will also run on a ½ day schedule on Friday for parent/teacher conferencing*
- *The high school will hold a pep rally for Spring Sports on Thursday morning*
- *Fitzhugh Elementary will hold a “Career Day” this Friday morning*
- *Oswego Middle School will present the musical “Once Upon A Mattress”. Performances will be held Friday evening and Saturday evening in the Oswego High School Theater*



Updates:

- ***Oswego Middle School
Temporary Outage on 4/10***
- ***Thank You to the Oswego
Education Community***



Oswego City School District
General Fund Budget
2023-2024



April 11, 2023

Our Goals:

- **Fiscally Sound** – not excessive to taxpayers
- **Flexible** – provides for flexibility within budget codes
- **Foolproof** – provides for emergencies should they occur
- **Flowing** – has enough cash flow available in case State Aid is withheld; and
- **Alignment** – has proper programming and support included, that are aligned with our strategic goals





Preliminary Revenue

	Proposed Budget 2023-2024	Actual Budget 2022-2023	Increase (Decrease)
Property Taxes	27,027,338	26,643,448	383,890
PILOTS	25,244,378	25,244,378	0
State Aid	49,267,107	42,602,056	6,665,051
Building Aid on Emergency Project	0	2,891,641	-2,891,641
Other Revenue	1,794,000	1,492,714	301,286
Fund Balance/Reserves	0	0	0
Total	103,332,823	98,874,237	4,458,586



Preliminary Appropriated Budget

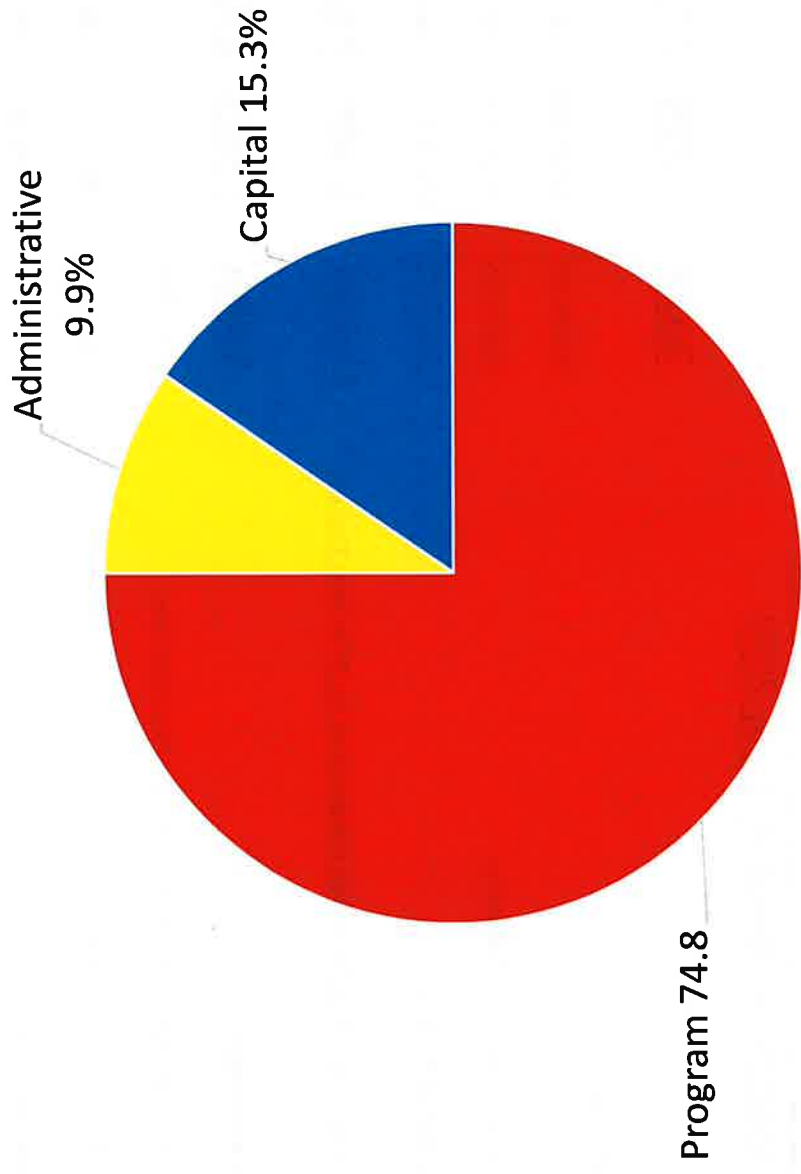
	Proposed Budget 2023-2024	Actual Budget 2022-2023	Increase (Decrease)
Salaries	44,198,734	42,948,510	1,250,224
Equipment	692,245	452,945	239,300
Supplies	1,680,936	1,385,336	295,600
Contractual	6,045,692	5,381,046	664,646
Boces	13,754,963	11,638,924	2,116,039
Principal & Interest	10,208,636	7,221,570	2,987,066
Benefits	26,601,617	25,091,003	1,510,614
Interfund Transfers	<u>150,000</u>	<u>3,041,642</u>	<u>-2,891,642</u>
Total	103,332,823	97,160,976	6,171,847



BUDGET SUMMARY

	Proposed Budget 2023-2024	Actual Budget 2022-2023	Increase (Decrease)
Administrative Budget	10,246,232	9,267,350	978,882
Capital Budget	15,819,702	15,027,115	792,587
Program Budget	<u>77,266,889</u>	<u>72,866,510</u>	<u>4,400,379</u>
Total	103,332,823	97,160,976	6,171,847

Budget Percent by Component



TAX CAP MOVING FORWARD

Restore 2020 Levy Generated Revenue Levels by 2027

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Tax Levy Limit (Cap) before Exclusions</u>						
Tax Levy Prior Year	26,643,448	26,643,448	27,027,339	27,802,219	28,591,894	29,395,829
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	29,663,135	27,027,339	27,802,219	28,591,894	29,395,829	30,325,291
Proposed Levy for Current Year, Net of Reserve	26,643,448	27,027,339	27,802,219	28,591,894	29,395,829	30,325,291
<u>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</u>	<u>11.33%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2.84%</u>	<u>2.81%</u>	<u>3.16%</u>
<u>Proposed Levy for Current Year Percentage</u>	<u>0.00%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2.84%</u>	<u>2.81%</u>	<u>3.16%</u>
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	3,019,687	0	0	0	0	0
Planning to Override the Cap (60% Majority Needed)	No	No	No	No	No	No

Revenue Generated from Tax Levy Increase

Assumptions:

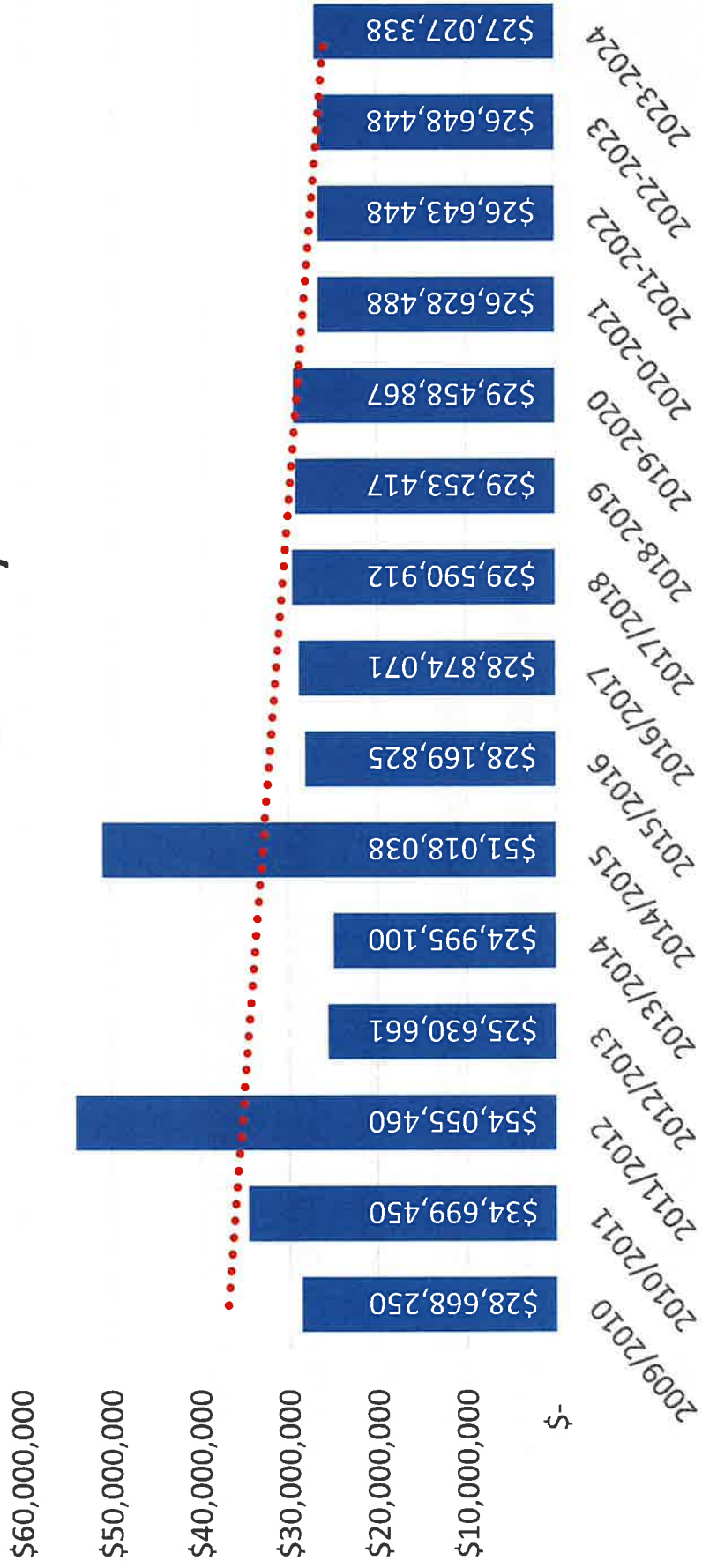
- Growth factor remains constant at 1.046%
- Inflation remains at 2.00% or greater
- Plots are stable at 2022-23 levels
- Capital Exclusion utilizes known & estimated debt service and Aid for Capital, BOCES & Bus Purchases

383,891 774,881 789,675 803,934 929,463



FISCAL ADVISORS
& MARKETING, INC.

Tax Levy



Next steps

- 4/1 Legislative Budget Due (past due)
- 4/26 School Board Petitions Due
- 5/2 Public Hearing
- 5/10 Budget Notice Mailed
- 5/16 Annual Budget Vote





Polling Sites:

DISTRICT NO. 1

WARD 10 – (TOWN OF SCRIBA & TOWN OF VOLNEY – OSWEGO CITY SCHOOL DISTRICT RESIDENTS ONLY)

LOCATION: SCRIBA FIRE STATION

DISTRICT NO. 2

WARD 2 , WARD 4 AND WARD 6

LOCATION: CRISAFULLI ICE RINK

DISTRICT NO. 3

WARD 1, WARD 3, WARD 5 AND WARD 7

LOCATION: ELIM GRACE CHURCH

DISTRICT NO. 4

WARD 8 (TOWN OF MINETTO AND WARD 9 TOWN OF OSWEGO – OSWEGO CITY SCHOOL DISTRICT RESIDENTS ONLY)

LOCATION: OSWEGO TOWN HALL

Propositions

Proposition No. 1 - School Budget for 2023-2024

Shall the Board of Education adopt a budget for the Oswego City School District in the amount of \$103,332,823 for the fiscal year commencing July 1, 2023?

Propositions

Proposition No. 2 - Purchase of Student Transportation Vehicles

Shall the bond resolution adopted by the Board of Education of the City School District of the City of Oswego (the "School District") on March 21, 2023, which authorizes (a) the purchase of student transportation vehicles, at a total combined maximum estimated cost not to exceed \$1,400,000; (b) the issuance of up to \$1,400,000 serial bonds of the School District to pay the cost thereof; (c) the pledge of School District's faith and credit for payment of bond anticipation notes and such bonds; and (d) the levy of taxes on the taxable real property in the School District to be collected in annual installments to pay debt service on such obligations, be approved?

Propositions

Proposition No. 3 - Energy Performance Contract

Shall the Board of Education (the "Board") of the City School District of the City of Oswego, New York (the "District"), be specifically authorized by the voters of the District to undertake a particular energy performance/savings project pursuant to Article 9 of the Energy Law (*such voter authorization not being necessary to allow the project to go forward, since such a project can be undertaken by the Board of Education acting on its own, but rather to allow the District to receive an extra 10% measure of building aid from the State of New York for such project going forward*); therefore, in order to maximize the District's receipt of building aid from the State, do the voters of the District specifically approve an energy performance/savings project, at an estimated maximum cost of \$5,000,000?

Propositions

Proposition No. 4 - Bond Resolution for Energy Performance Improvement Project

Shall the bond resolution adopted by the Board of Education of the City School District of the City of Oswego (the "School District") on March 21, 2023, which authorizes (a) the acquisition, construction and installation of renovations, improvements, equipment, machinery and apparatus at School District buildings and facilities to improve the energy efficiency of such buildings and facilities, at a maximum estimated cost not to exceed \$5,000,000; (b) the issuance of up to \$5,000,000 serial bonds of the School District to pay the cost thereof; (c) the pledge of School District's faith and credit for payment of bond anticipation notes and such bonds; and (d) the levy of taxes on the taxable real property in the School District to be collected in annual installments to pay debt service on such obligations, be approved?

Propositions

Proposition No. 5 - Technology and Equipment Reserve

Shall the Board of Education of the Oswego City School District be authorized to establish a new capital reserve pursuant to Section 3651 of the Education Law in an amount not to exceed Three Million Dollars (\$3,000,000) plus earnings thereon, the probable term of such fund to be ten (10) years, but such fund shall continue in existence until liquidated in accordance with the Education Law or until all funds are exhausted, to be known as the Capital Technology- Equipment Reserve Fund 2023 to be used for the purchase of equipment, machinery or apparatus incidental thereto, and the purchase of technology equipment, transportation vehicles, furnishings, and other equipment, machinery or apparatus separately; provided that such capital costs are an object or purpose that would be eligible for financing under the Local Finance Law, such reserve fund to be funded from: (i) year-end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2023 and each fiscal year thereafter for the term of the reserve fund; (ii) transfers of excess monies from Board of Education designated reserves; (iii) amounts from budgetary appropriations from time to time; and (iv) New York State Aid received and made available by the Board of Education from time to time, all as permitted by law?

Propositions

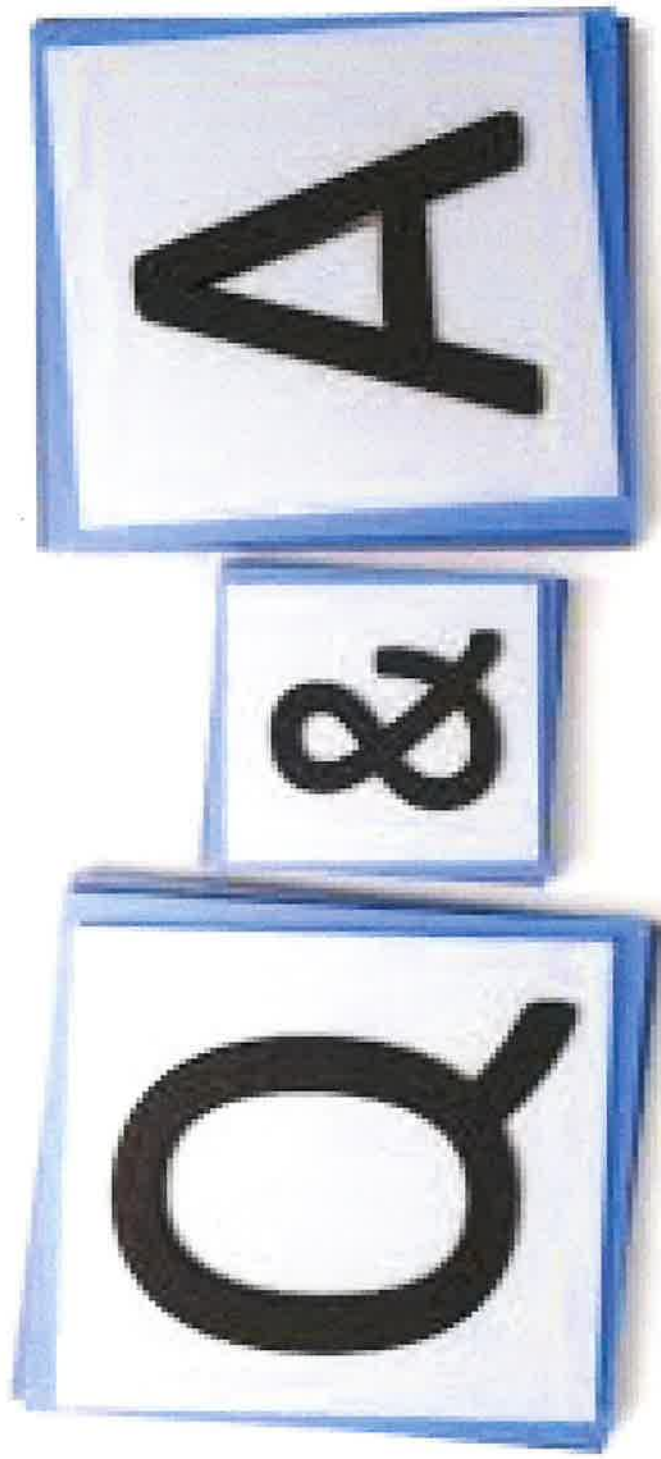
Proposition No. 6 - Bus Reserve Fund and Authorization to Expend Funds

Pursuant to Education Law §3651, shall the Board of Education be authorized: (1) to establish the Bus Purchase Reserve Fund (2023) in the ultimate amount of Five Million Dollars (\$5,000,000) plus accrued interest and investment earnings, with a probable term of ten (10) years, for the purpose of the purchase of transportation vehicles and equipment (the "Fund"), and (2) to pay into the Fund in the 2023-24 school year and annually thereafter funds from the District's available funds balance, State aid reimbursement, other such monies as voters may direct, and other legally available funds of the District in an amount determined by the Board of Education up to the maximum authorized amount?

Propositions

Proposition No. 7 - Oswego City Public Library

Shall the Oswego City School District Public Library board of trustees be authorized to levy and collect an annual tax, separate and apart from the annual school district budget, in the amount of \$ 1,416,208 (an increase of \$ 27,769) for the continuing support and maintenance of the Oswego SD Public Library, with this appropriated amount to be the annual appropriation until thereafter modified by a future vote by the taxpayers of the Oswego City School District?



QUESTIONS AND ANSWERS



**Acting Superintendent's Report
Oswego City School District
Board of Education Meeting
March 21, 2023**



OSWEGO CITY SCHOOL DISTRICT

March Madness in OCSD

- **Music in Our Schools Month**
- **Read Across America Week, March 2-6**
- **Spring Sports Have Begun**
- **Close of the Third Quarter**
- **Today, 3/21, is World Down Syndrome Day (Crazy Day)**
- **March 31st= 100 Days Until Graduation**



OSWEGO CITY SCHOOL DISTRICT

March is Music in Our Schools Month:

	Wednesday, 3/22	Thursday, 3/23
Tuesday, 3/21 CER Orchestra Concert, 6:30 @ CER	KPS Orchestra Concert, 6:30 @ KPS FPS Musical, 7:00 @ OHS Theatre	FLS Orchestra c Concert, 7:00 @ Minetto Musica



OSWEGO CITY SCHOOL DIST

General Fund Budget 2023-2024



March 21, 2023



OSWEGO CITY SCHOOL DISTRICT

Budget Planning Goals:

- **Fiscally Sound** - not excessive to taxpayers
- **Flexible** - provides for flexibility within budget codes
- **Foolproof** - provides for emergencies should they occur
- **Flowing** - has enough cash flow available in case State Aid is withheld; and
- **Alignment** - has proper programming and support included, that are aligned with our strategic goals



OSWEGO CITY SCHOOL DISTRICT

From the State: Senate & Assembly One House Budgets

Both the Senate and Assembly released their "one-house" budget Tuesday, laying out their respective reactions to the executive proposal and other fiscal and policy priorities. The release of one-house budgets generally represents the beginning of the stretch of state budget negotiations, in advance of the April 1



OSWEGO CITY SCHOOL DISTRICT

From the State: Senate & Assembly One House Budgets

Both houses:

- accept the executive's proposal to fully-fund Foundation Aid, with a receiving a minimum 3% increase
- reject the high-impact tutoring Foundation Aid set-aside
- reject the proposed extension of the duplicative school building-level reporting
- include funding for universal school meals
- propose to increase investments in CTE by raising the BOCES aidable and increasing special services aid for non-component districts
- include funding for the State Education Department to conduct a state Foundation Aid formula



OSWEGO CITY SCHOOL DIST-



OSWEGO CITY SCHOOL DISTR

2023-2024

PROPOSED BUDGET

“WE EDUCATE, INSPIRE & EMPOV



Preliminary Revenue

	2023-2024	2022-2023
Property Taxes	27,027,338	26,643,448
PILOTS	25,244,378	25,244,378
State Aid	49,267,107	42,602,056
Building Aid on Emergency Project	0	2,891,641
Other Revenue	1,794,000	1,492,714
Fund Balance/Reserves	<u>0</u>	<u>0</u>
Total	103,332,823	98,874,237



BUDGET SUMMARY

	Proposed Budget 2023-2024	Actual Budget 2022-2023
Administrative Budget	10,246,232	9,267,350
Capital Budget	15,819,702	15,027,115
Program Budget	<u>77,266,889</u>	<u>72,866,510</u>
Total	103,332,823	97,160,976



ADMINISTRATIVE BUDGET SUMMA

	Proposed Budget 2023-2024	Current Budget 2022-2023	Inc
Salaries	4,584,721	4,502,115	
Equipment	45,000	60,000	
Contractual	1,351,030	1,150,730	
BOCES	4,072,682	3,422,705	
Supplies	<u>192,800</u>	<u>131,800</u>	
Total	10,246,233	9,267,350	



CAPITAL BUDGET SUMMARY

	Proposed Budget 2023-2024	Current Budget 2022-2023	In
Salaries	2,982,226	2,808,576	
Equipment	284,100	160,000	
Contractual	1,690,705	1,368,209	
Boces	321,285	299,069	
Supplies	332,750	278,050	
Debt Service	10,208,636	7,221,570	
Interfund Transfers	0	<u>2,891,641</u>	
Total	15,819,702	15,027,115	



PROGRAM BUDGET SUMMARY

	Proposed Budget 2023-2024	Current Budget 2022-2023
Salaries	36,631,787	35,637,819
Equipment	363,145	232,945
Contractual	3,003,957	2,862,107
Boces	9,360,996	7,917,150
Supplies	1,155,386	975,486
Benefits	26,601,617	25,091,003
Interfund Transfers	<u>150,000</u>	<u>150,000</u>
Total	77,266,888	72,866,510



Total Budget

	Proposed Budget 2023-2024	Current Budget 2022-2023	Inc (Dec)	%
Revenue	\$ 103,332,823	\$ 98,874,237	\$ 4,458,586	
Appropriations	\$ 103,332,823	\$ 97,160,976	\$ 6,171,847	



ADMINISTRATIVE BUDGET

	Proposed Budget 2023-2024	Proposed Budget 2023-2024 (1/17/23)	Inc (Dec)	Ratio
Salaries	4,584,721	4,572,720	12,001	Contr
Equipment	45,000	45,000	0	
Contractual	1,351,030	1,283,030	68,000	Inc
BOCES	4,072,682	3,449,640	623,042	Service
Supplies	<u>192,800</u>	<u>132,800</u>	<u>60,000</u>	Esports
Total	10,246,233	9,267,350	763,043	



CAPITAL BUDGET

	Proposed Budget 2023-24	Proposed Budget 2023-24 (1/3/23)	Inc (Dec)	Rat
Salaries	2,982,226	2,902,156	80,070	V
Equipment	284,100	164,100	120,000	
Contractual	1,690,705	1,409,694	281,011	Increase in Si Trash remova
Boces	321,285	300,779	20,506	Tele
Supplies	332,750	332,750	0	
Debt Service	10,208,636	9,083,636	1,125,000	Pr
Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	
Total	15,819,702	14,193,115	1,626,587	

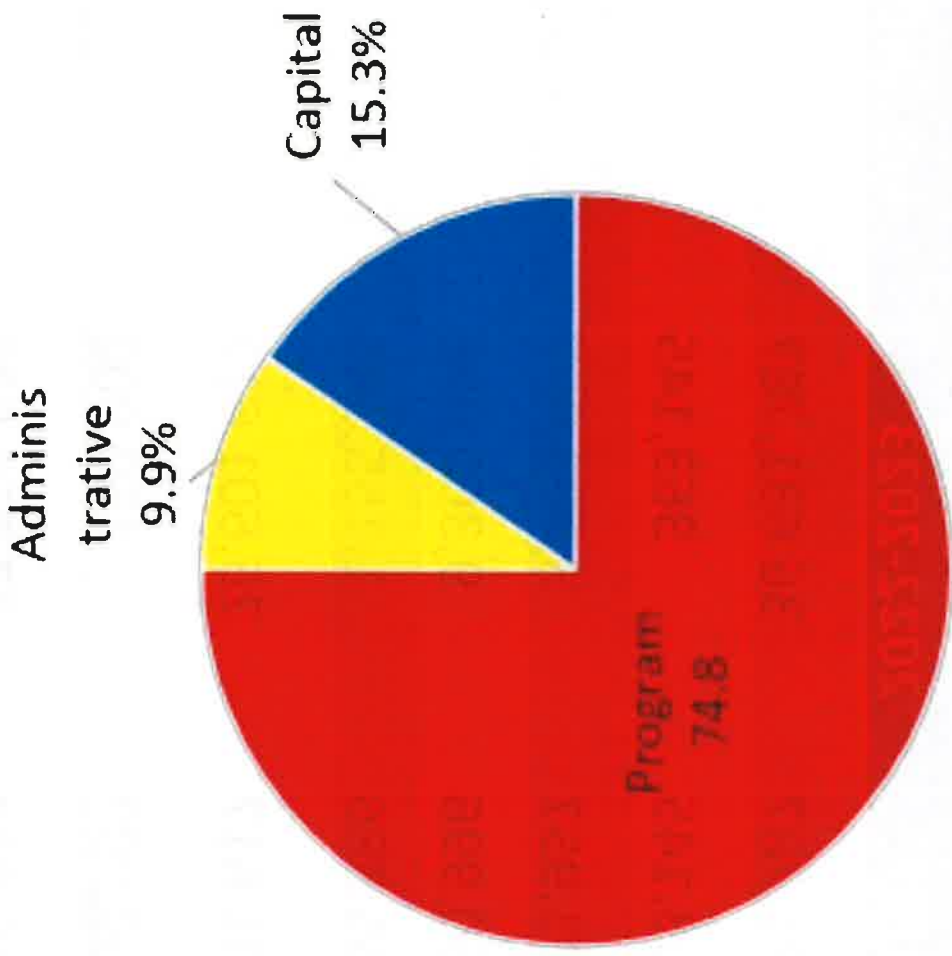


PROGRAM BUDGET

	Proposed Budget 2023-2024	Current Budget 2022-2023	Inc (Dec)
Salaries	36,631,787	36,631,787	0
Equipment	363,145	363,145	0
Contractual	3,003,957	3,003,957	0
Boces	9,360,996	9,360,996	0
Supplies	1,155,386	1,155,386	0
Benefits	26,601,617	26,601,617	0
Interfund Transfers	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Total	77,266,888	77,266,888	0



Budget Percent by Component



TAX CAP MOVING FORWARD

Restore 2020 Levy Generated Revenue Levels by 2027

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2</u>
<u>Tax Levy Limit (Cap) before Exclusions</u>	26,643,448	26,643,448	27,027,339	27,
Tax Levy Prior Year				28,
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	29,663,135	27,027,339	27,802,219	28,
Proposed Levy for Current Year, Net of Reserve	26,643,448	27,027,339	27,802,219	28,
<u>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</u>	<u>11.33%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2</u>
<u>Proposed Levy for Current Year Percentage</u>	<u>0.00%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2</u>
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	3,019,687	0	0	0
Planning to Override the Cap (60% Majority Needed)	No	No	No	No

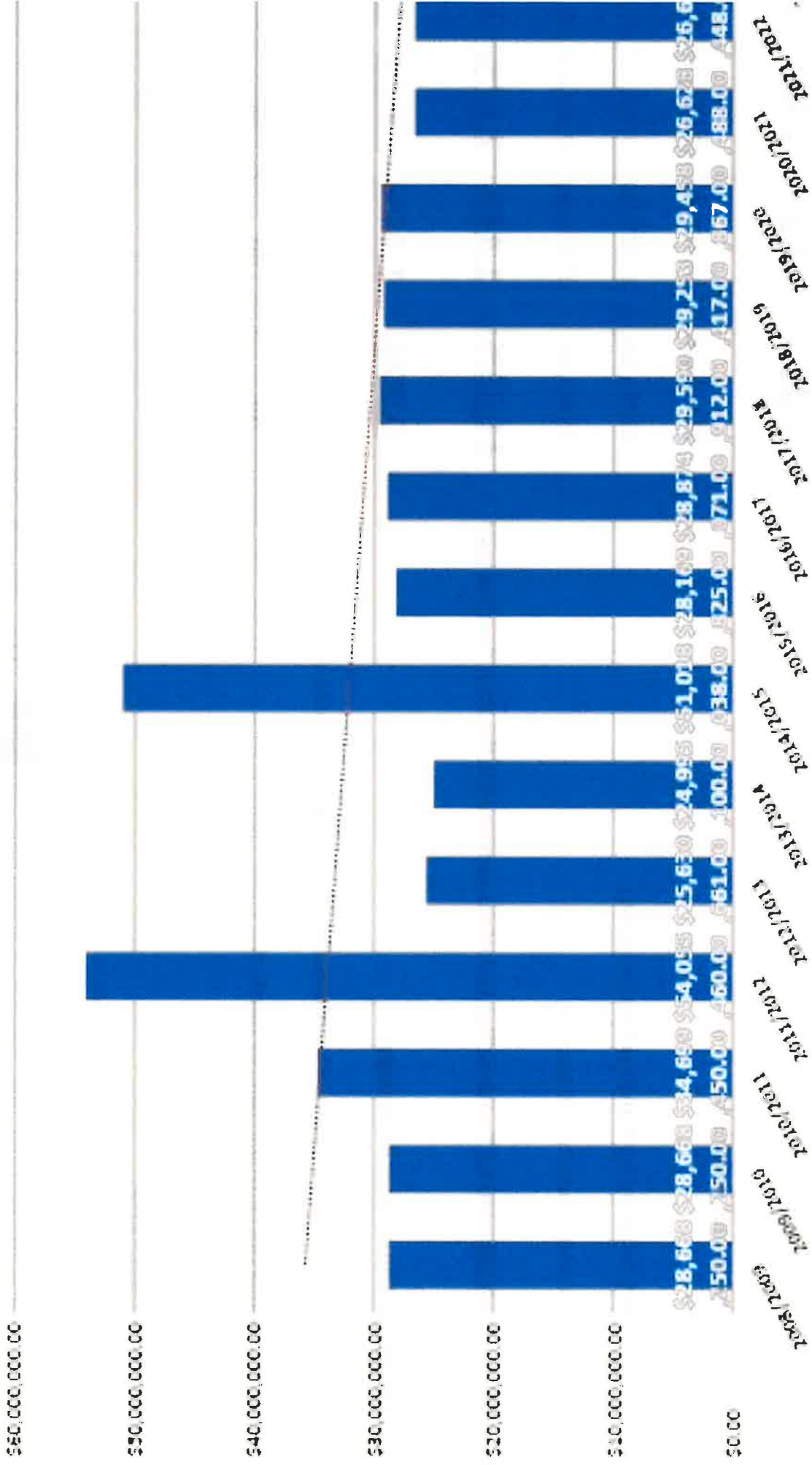
Revenue Generated from Tax Levy Increase

- Growth factor remains constant at 1.046%
- Inflation remains at 2.00% or greater
- Pilots are stable at 2022-23 levels
- Capital Exclusion utilizes known & estimated debt service and Aid for Capital, BOCES & Bus Purchases

383,891 774,881



Tax Levy Information



Next Steps

- 4/1 Legislative Budget Due
- 4/26 School Board Petitions Due
- 5/2-9 Public Hearing
- 5/10 Budget Notice Mailed
- 5/16 Annual Budget Vote



Polling Sites:

DISTRICT NO. 1

WARD 10 - (TOWN OF SCRIBA & TOWN OF VOLNEY - OSWEGO CITY SCHOOL DISTRICT ONLY)

LOCATION: SCRIBA FIRE STATION

DISTRICT NO. 2

WARD 2 , WARD 4 AND WARD 6

LOCATION: CRISAFULLI ICE RINK

DISTRICT NO. 3

WARD 1, WARD 3, WARD 5 AND WARD 7

LOCATION: ELIM GRACE CHURCH

DISTRICT NO. 4

WARD 8 (TOWN OF MINETTO AND WARD 9 TOWN OF OSWEGO - OSWEGO CITY SCHOOL DISTRICT ONLY)

LOCATION: OSWEGO TOWN HALL

Insurance Reserve

(Does Not Require Voter Approval)

The amount paid into such fund during any fiscal year shall not exc greater of Four Million Eight Hundred Fifty-Five Thousand Dollars (\$4,855,000.00) or five per centum (5%) of the total budget for suc year.

Monies in such fund may be appropriated only to fund certain unir losses, claims, actions or judgments for which the District is author required to purchase or maintain insurance.

Monies in such fund may also be appropriated for expert or profes services in connection with the investigation, adjustment, or settle claims, actions or judgments, and for such other purposes authoriz applicable law.

Propositions

Proposition No. 1 - School Budget for 2023-2024

Shall the Board of Education adopt a budget for the Oswego School District in the amount of \$103,332,823 for the fiscal year commencing July 1, 2023?

Propositions

Proposition No. 2 - Purchase of Student

Transportation Vehicles

Shall the bond resolution adopted by the Board of Education of the City School District of the City of Oswego (the "School District") on March 21, 2023, which authorizes (a) the purchase of student transportation vehicles, at a total combined maximum estimated cost not to exceed \$1,400,000; (b) issuance of up to \$1,400,000 serial bonds of the School District to pay the cost thereof; (c) the pledge of School District's 1st and credit for payment of bond anticipation notes and bonds; and (d) the levy of taxes on the taxable real property of the School District to be collected in annual installments to debt service on such obligations, be approved?

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Shall the City School District of the City of Oswego (the “Sch District”) be authorized to enter into an energy performance pursuant to which the energy performance contractor will pr equipment, capital improvements, repairs, maintenance and services to improve the energy efficiency of School District b and facilities, at a maximum cost not to exceed \$5,000,000?

Propositions

Proposition No. 4 - Bond Resolution for Energy Performance Improvement Project

Shall the bond resolution adopted by the Board of Education of School District of the City of Oswego (the "School District") on May 1, 2023, which authorizes (a) the acquisition, construction and installation of renovations, improvements, equipment, machinery and apparatus for the School District buildings and facilities to improve the energy efficiency of such buildings and facilities, at a maximum estimated cost not to exceed \$5,000,000; (b) the issuance of up to \$5,000,000 serial bonds for the School District to pay the cost thereof; (c) the pledge of the School District's faith and credit for payment of bond anticipation notes on such bonds; and (d) the levy of taxes on the taxable real property in the School District to be collected in annual installments to provide for the service on such obligations, be approved?

Propositions

Proposition No. 5 - Technology and Equipment Reserve

shall the Board of Education of the Oswego City School District be authorized to create a new capital reserve pursuant to Section 3651 of the Education Law in an amount not to exceed Three Million Dollars (\$3,000,000) plus earnings thereon, the probable life of the fund to be ten (10) years, but such fund shall continue in existence until liquidation in accordance with the Education Law or until all funds are exhausted, to be known as the Capital Technology- Equipment Reserve Fund 2023 to be used for the purchase of machinery or apparatus incidental thereto, and the purchase of technology equipment, transportation vehicles, furnishings, and other equipment, machinery or apparatus separately; provided that such capital costs are an object or purpose that would be financed under the Local Finance Law, such reserve fund to be funded from the budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2023 and each fiscal year thereafter for the term of the reserve; provided that transfers of excess monies from Board of Education designated reserves; (iii) a portion of budgetary appropriations from time to time; and (iv) New York State Aid revenues available by the Board of Education from time to time, all as permitted by law.

Propositions

Proposition No. 6 - Bus Reserve Fund and Authorization to Ex

Pursuant to Education Law §3651, shall the Board of Education authorized: (1) to establish the Bus Purchase Reserve Fund (20 ultimate amount of Five Million Dollars (\$5,000,000) plus accrued and investment earnings, with a probable term of ten (10) year purpose of the purchase of transportation vehicles and equipment “Fund”), and (2) to pay into the Fund in the 2023-24 school year annually thereafter funds from the District’s available funds by State aid reimbursement, other such monies as voters may direct other legally available funds of the District in an amount determined by the Board of Education up to the maximum authorized amount

Propositions

Proposition No. 7 - Oswego City Public Library

Shall the Oswego City School District Public Library board of trustees be authorized to levy and collect an annual tax, separate and apart from the annual school district budget, in the amount of \$ _____ (an increase of \$ _____) for the continuing support and maintenance of the Oswego SD Public Library, with this appropriation amount to be the annual appropriation until thereafter modified by a future vote by the taxpayers of the Oswego City School District?

Q

&

A

QUESTIONS AND ANSWER



Superintendent's Report

**Oswego City School District
Board of Education Meeting – 3/7/23**



CONGRATULATIONS TO:

- **Indoor track athletes** : Noladia Blum, Audrey Donovan, Anne Niger and Madeleine Shaver
- Each of these athletes have qualified for nationals - the 4x400 meter relay team
- They have also achieved the following:
 - 1st Team all league
 - Section 3 Class A Champion; and have
 - Qualified for the Adidas Nationals on March 19th in Virginia Beach
- Riley King has also qualified for the:
 - New Balance Nationals on March 10th in Boston; and the
 - Adidas Nationals on March 18th in the weight throw
- Riley was also Second Team All League





OSWEGO CITY SCHOOL DISTRICT

CONGRATULATIONS TO:

- **Brooklyn Saternow**, a student at Oswego High School, was selected as winner of the 2022 Subnivean New Writers Awards competition offered by SUNY Oswego's internationally-known literary magazine.
- She won mentorship, editing support, feedback about their writing (for college applications) and the chance to be a featured reader at an April event on SUNY Oswego's campus.
- Saternow also won a gift certificate to a bookstore and a \$1,000 scholarship to attend SUNY Oswego as an English or creative writing major, thanks in part to the generosity of the Subnivean Endowed Fund at SUNY Oswego.





OSWEGO CITY SCHOOL DISTRICT



ConneXtCare™
A Community of Care

Welcome – Tricia Peter-Clark



OSWEGO CITY SCHOOL DISTRICT

Background - ConnexCare

- Established in 1969, ConnexCare is a patient-centered network of health care practices providing Oswego and surrounding county residents with a variety of comprehensive health care and related services.
- The network is operated by a private, federally funded non-profit organization, governed by a volunteer Board of Directors
- ConnexCare operates health centers in Central Square, Fulton, Mexico, Oswego, Parish, Phoenix and Pulaski. In addition, ConnexCare also operates eight school-based health centers located in the APW, Fulton, Mexico, Pulaski and Sandy Creek School Districts serving as the Medical Director in each of these Districts
- ConnexCare is accredited through the Joint Commission and is recognized by the National Committee for Quality Assurance as a Patient-Centered Medical Home, with distinction for behavioral health integration.
- It is the mission of the ConnexCare is to provide comprehensive, affordable and premier health care and support services to the communities they serve.



OSWEGO CITY SCHOOL DISTRICT

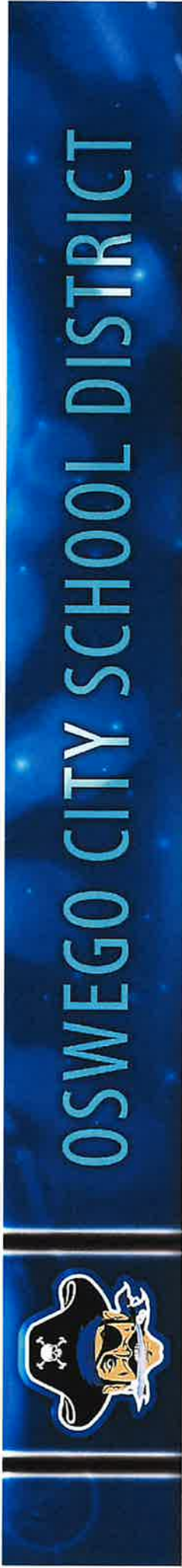




Requested Elementary Enrollment Information
Section Counts
(September and March)

&

Update on Math Program Selection



Elementary Enrollment and Section Counts as of September 30, 2022

Building	K	1	2	3	4	5	6	Total
CER	45 Students 15, 15, 15	66 Students 22, 22, 22	48 Students 16, 16, 16	46 Students 15, 17, 14	55 Students 18, 19, 18	55 Students 18, 17, 20	63 Students 21, 21, 21	378 Students 21 Sections
FPS	46 Students 16, 17, 13	65 Students 16, 17, 16, 16	57 Students 20, 20, 17	52 Students 18, 18, 16	47 Students 18, 14, 15	50 Students 16, 17, 17	53 Students 18, 18, 17	370 Students 22 Sections
FLS	31 Students 15, 16	45 Students 23, 22	36 Students 17, 19	40 Students 20, 20	42 Students 20, 22	48 Students 24, 24	47 Students 23, 24	289 Students 14 Sections
KPS	52 Students 19, 17, 16	63 Students 22, 21, 20	53 Students 17, 18, 18	68 Students 22, 23, 23	65 Students 19, 23, 23	57 Students 20, 19, 18	69 Students 23, 22, 24	427 Students 21 Sections
MIN	42 Students 14, 14, 14	59 Students 16, 14, 16, 13	57 Students 17, 20, 20	53 Students 18, 19, 16	63 Students 21, 21, 21	51 Students 17, 17, 17	65 Students 21, 22, 22	390 Students 22 Sections
Total Sections	216 Students 14 Sections	298 Students 16 Sections	251 Students 14 Sections	259 Students 14 Sections	272 Students 14 Sections	261 Students 14 Sections	297 Students 14 Sections	1854 Students 100 Sections



OSWEGO CITY SCHOOL DISTRICT

Elementary Enrollment and Section Counts as of March 1, 2023

Building	K	1	2	3	4	5	6	Total
CER	52 Students 17, 18, 17	67 Students 23, 22, 22	50 Students 16, 17, 17	50 Students 17, 17, 16	56 Students 19, 19, 18	55 Students 20, 17, 18	65 Students 22, 21, 22	395 Students 21 Sections
FPS	42 Students 16, 12, 14	68 Students 16, 17, 18, 17	58 Students 20, 20, 18	49 Students 15, 18, 16	45 Students 15, 17, 13	52 Students 16, 17, 19	53 Students 18, 18, 17	367 Students 22 Sections
FLS	35 Students 18, 17	46 Students 23, 23	36 Students 19, 17	38 Students 18, 20	40 Students 19, 21	40 Students 20, 20	48 Students 24, 24	283 Students 14 Sections
KPS	55 Students 18, 19, 18	65 Students 21, 22, 22	54 Students 18, 17, 19	66 Students 24, 20, 22	65 Students 21, 22, 22	60 Students 20, 19, 21	71 Students 22, 24, 25	436 Students 21 Sections
MIN	44 Students 14, 15, 15	58 Students 14, 15, 16, 13	55 Students 19, 20, 16	53 Students 18, 18, 17	64 Students 22, 21, 21	49 Students 17, 17, 15	65 Students 23, 24, 21	388 Students 22 Sections
Total Sections	228 Students 14 Sections	304 Students 16 Sections	253 Students 14 Sections	256 Students 14 Sections	270 Students 14 Sections	256 Students 14 Sections	302 Students 14 Sections	1869 Students 100 Sections

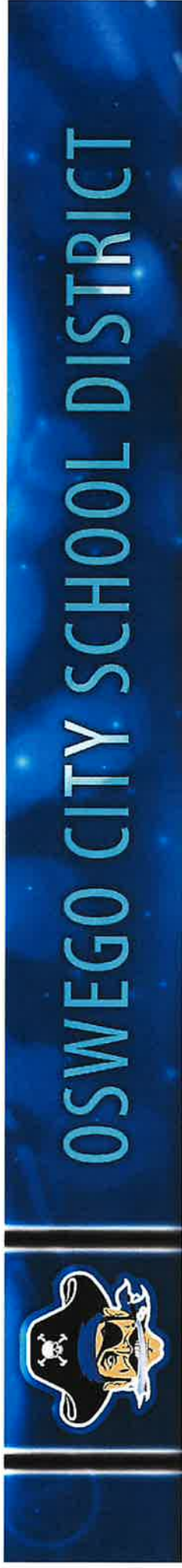


OSWEGO CITY SCHOOL DISTRICT

K-8 Mathematics Program Investigation Timeline Summary

- August-September 2022: Conducted research on 11 math programs and coordinated meetings with vendors
- October 2022/February 2023(OMS): Mathematics committee was formed; vendors from math programs presented overviews of math “solutions” to the mathematics committee
- November 2022-February 2023: Members of the mathematics committee conducted pilots of math programs-Curriculum Associates iReady Math and SAVVAS Envision Math
- December 2022: K-6 math committee visited CiTi BOCES to see an enVision math lesson
- February 2023: K-8 math committee attended a math event hosted by Liverpool CSD & Curriculum Associates-iReady lessons were modeled and collaborative conversations were had about iReady; survey was provided to math committee regarding math program feedback





K-8 Mathematics Program: iReady by Curriculum Associates

- Aligned to Next Generation Learning Standards
- Researched and evidenced based (What Works Clearinghouse for ESSA Tiers of Evidence Effectiveness and Green Level on EdReports)
- Screening tool-iReady Assessment & Personalized Instruction (will also be used at OHS)
- Differentiated instruction
- Support for English Language Learners
- Culturally Responsive lessons
- Tier 2 & Tier 3 intervention tools
- Digital components for instruction and interventions (NYSED continuous plan for Remote Instruction)
- Online Teacher Toolbox for resources





OSWEGO CITY SCHOOL DISTRICT





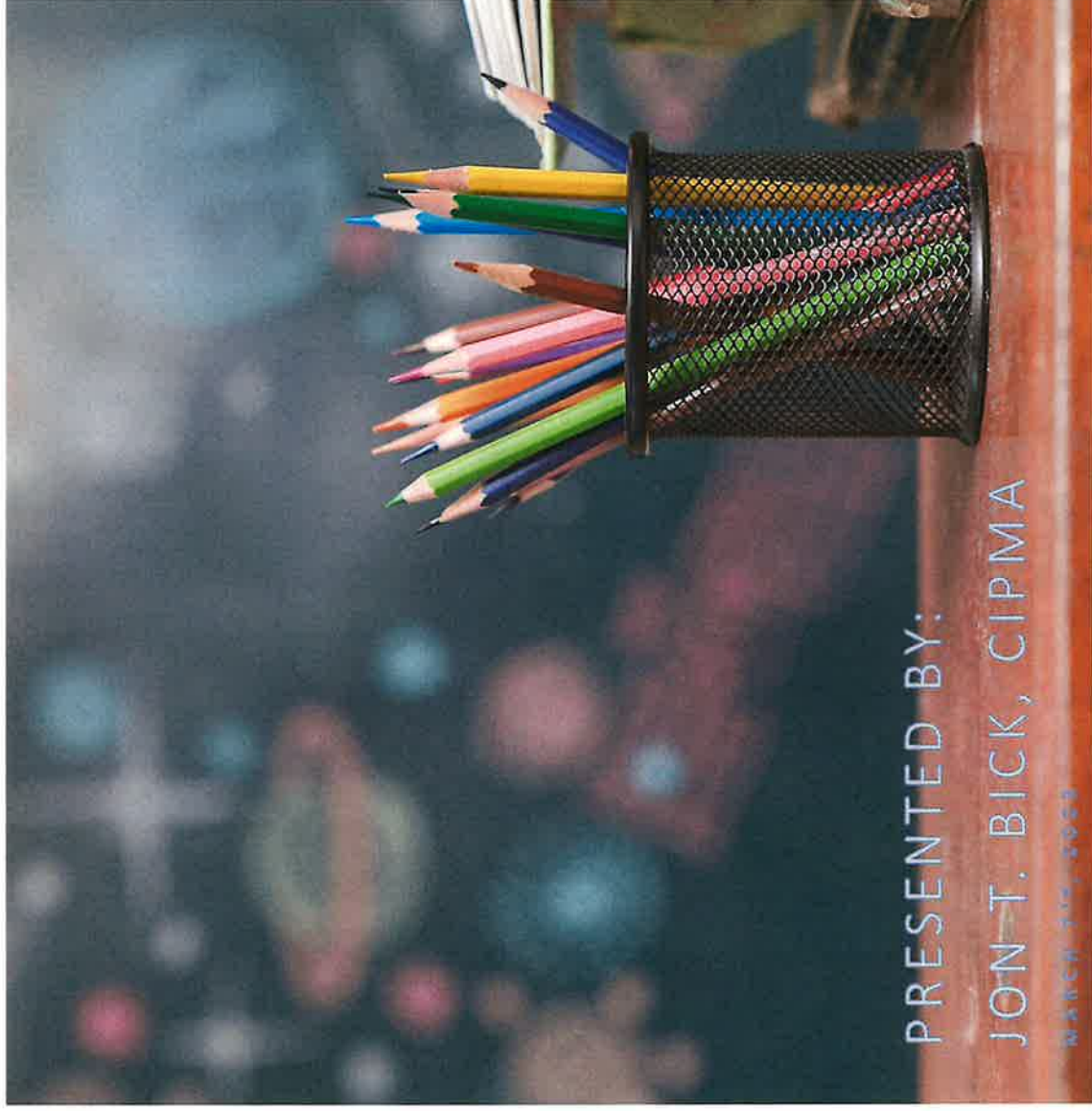
OSWEGO CITY SCHOOL DISTRICT



Welcome – Jon T. Bick, CIPMA
Municipal Advisor / Accounting Services

OSWEGO CITY SCHOOL DISTRICT

TAX CAP HISTORY & PROJECTION



What is the Tax Cap?

- Introduced in 2012
- New York States attempt to limit local tax increases
- Caps tax levy increase at a lesser of 2% or inflation
- Exclusions for certain Items added to Cap (Capital, BOCES, Buses, Pension, ERS & TRS)
- Factors can cause "Cap" to exceed 2.00%
- Override cap with 60% majority vote

TAX CAP HISTORY

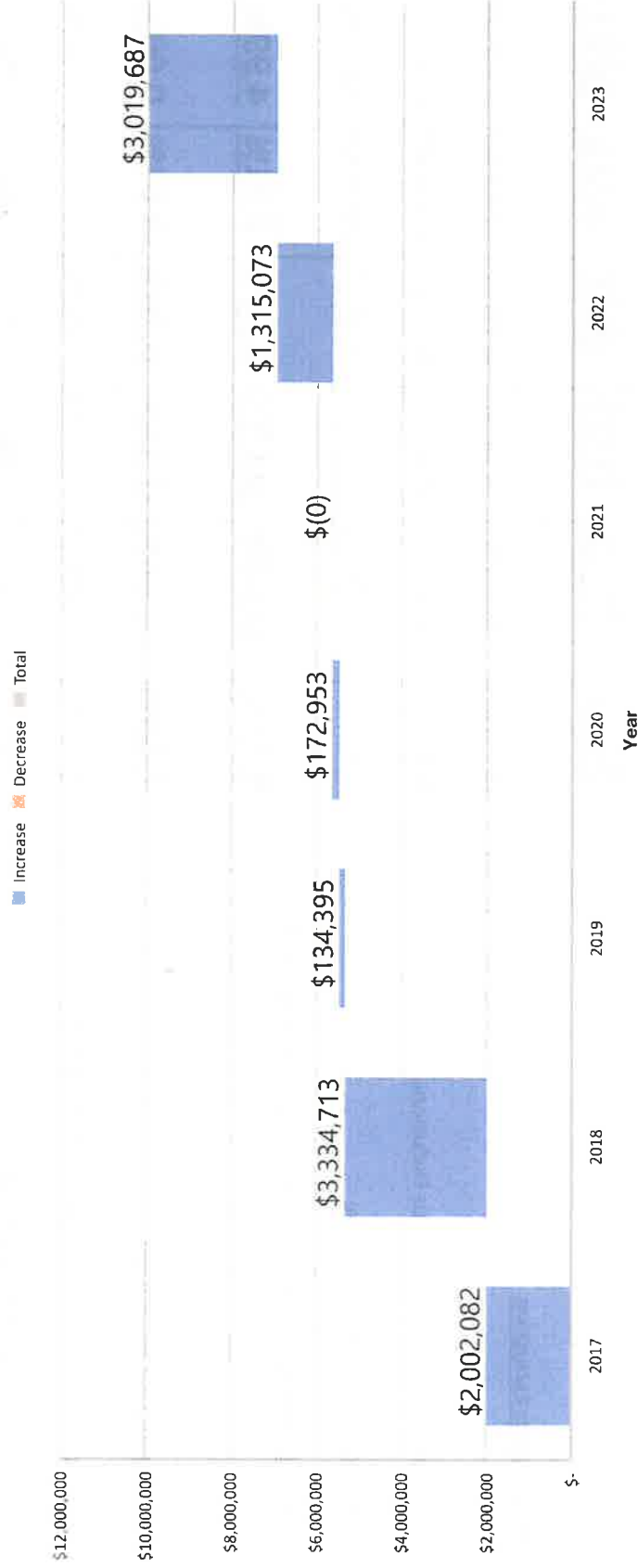
	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
<u>Tax Levy Limit (Cap) before Exclusions</u>							
Tax Levy Prior Year	28,169,825	28,874,071	29,590,912	29,253,417	29,458,867	26,628,488	26,643,448
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	30,876,153	32,925,625	29,387,812	29,631,820	26,628,488	27,958,521	29,663,135
Proposed Levy for Current Year, Net of Reserve	28,874,071	29,590,912	29,253,417	29,458,867	26,628,488	26,643,448	26,643,448
<u>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</u>	<u>9.61%</u>	<u>14.03%</u>	<u>-0.69%</u>	<u>1.29%</u>	<u>-9.61%</u>	<u>4.99%</u>	<u>11.33%</u>
<u>Proposed Levy for Current Year Percentage</u>	<u>2.50%</u>	<u>2.48%</u>	<u>-1.14%</u>	<u>0.70%</u>	<u>-9.61%</u>	<u>0.06%</u>	<u>0.00%</u>
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	2,002,082	3,334,713	134,395	172,953	0	1,315,073	3,019,687
Planning to Override the Cap (60% Majority Needed)	No	No	No	No	No	No	No

2017 & 2018: Large drops in PILOTs created large Tax Cap percentages
2021: Large increase in PILOTs created large Negative Tax Cap



Loss of Revenue

YEARLY REVENUE LOST NOT GOING TO CAP



Loss of Revenue

Total Revenue Lost Not Going to Cap



Points to Consider Moving Forward

- District is facing increased expenses annually
- Large Foundation Aid increase in 2023-24 restores previous aid funding levels, this level of increase will not continue
- Positions funded by Federal Grants will become budgeted expenses in 2023-24 & 2024-25
- Changing PILOTs will present significant fiscal challenges
- NYS has mandated district's begin conversion to electric buses

TAX CAP MOVING FORWARD

Restore 2020 Levy Generated Revenue Levels by 2027

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
<u>Tax Levy Limit (Cap) before Exclusions</u>						
Tax Levy Prior Year	26,643,448	26,643,448	27,027,339	27,802,219	28,591,894	29,395,829
Total Tax Levy Limit, Adjusted for Transfers Plus Exclusions	29,663,135	27,027,339	27,802,219	28,591,894	29,395,829	30,325,291
Proposed Levy for Current Year, Net of Reserve	26,643,448	27,027,339	27,802,219	28,591,894	29,395,829	30,325,291
<u>Total Tax Levy Limit Adjusted for Transfers Plus Exclusions compared to the Prior Year Tax Levy</u>	<u>11.33%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2.84%</u>	<u>2.81%</u>	<u>3.16%</u>
<u>Proposed Levy for Current Year Percentage</u>	<u>0.00%</u>	<u>1.44%</u>	<u>2.87%</u>	<u>2.84%</u>	<u>2.81%</u>	<u>3.16%</u>
Difference between Tax Levy Limit Plus Exclusions and Current Year Proposed Levy	3,019,687	0	0	0	0	0
Planning to Override the Cap (60% Majority Needed)	No	No	No	No	No	No
Revenue Generated from Tax Levy Increase	383,891	774,881	789,675	803,934	929,463	

Assumptions:

- Growth factor remains constant at 1.046%
- Inflation remains at 2.00% or greater
- Pilots are stable at 2022-23 levels
- Capital Exclusion utilizes known & estimated debt service and Aid for Capital, BOCES & Bus Purchases



In Conclusion

- As it has been presented to the district in The Long-Range Plan developed by Rick Timbs, the rate at which expenses are increasing is greater than the rate at which revenues are increasing, creating significant funding issues as soon as 2025-26.
- There is a need to establish significant reserves to mitigate the effects of potentially unstable PILOTs, as explained by Ferrara Fiorenza PC
- It is highly recommended the Board develop a plan to systematically increase the Tax Levy annually to maintain the district's current level of programming opportunities and staff required.



OSWEGO CITY SCHOOL DISTRICT

QUESTIONS?
ANSWERS!



Preliminary Program Budget 2023 – 2024

Budget Presentation #4

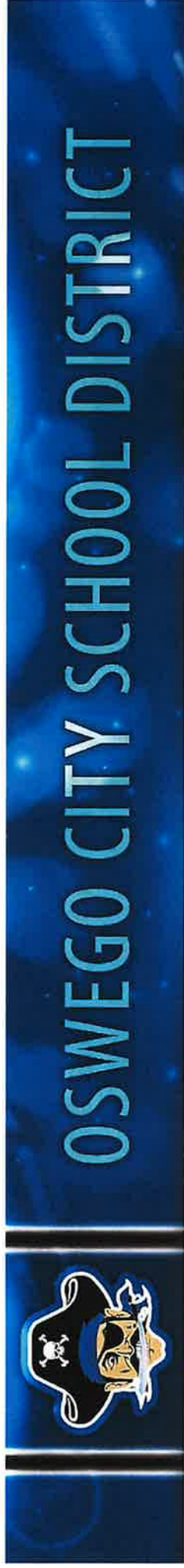


OSWEGO CITY SCHOOL DISTRICT

Our Goals:

- **Fiscally Sound** – not excessive to taxpayers
- **Flexible** – provides for flexibility within budget codes
- **Foolproof** – provides for emergencies should they occur
- **Flowing** – has enough cash flow available in case State aide is withheld; and
- **Alignment** – our budget will be aligned to the district's strategic plan and considers long term prospective





Please keep in mind:

- The budget is in draft form
- Changes in funding are still possible from NYS
- We've been made whole by NYS through our Foundation Aid
- This is a "work in progress..."

Preliminary Revenue 2023-2024

	Proposed Revenue 2023-2024	Current Revenue 2022-2023	\$ Difference
Property Taxes	27,027,338	26,643,448	383,890
PILOTS	25,244,378	25,244,378	0
State Aid	49,267,107	45,493,697	3,773,410
Other Revenue	1,794,000	1,492,714	301,286
Total	103,332,823	98,874,237(95,982,596 w/o soil remediation)	4,458,586 (7,350,227 w/o soil remediation)
		<p><i>Note: In the current budget an interfund transfer to Capital in the amount of \$2,891,641 was included. The associated revenue was also increased to reflect the payment in building aid for the current year. The amount used in the interfund transfer was eliminated from the 2023 -2024 budget</i></p>	

Big Changes In Budget

Item	Increase
Salaries - ESSER	1,243,723
Benefits	1,500,000
BOCES	2,100,000
Debt Principal – large principal payment — this will make certain that we don't have a negative tax cap	1,493,000
Equipment	239,300
Contractual Expenditures	664,646
Totals:	7,240,669

ESSER II EXPENDITURES SUSTAINED

Expenditure	Amount
Home/School Liaison	74,643
Reading Coach	68,385
Reading Coach	72,346
First Grade Teacher	67,000
First Grade Teacher	70,000
Sub for AIS Social Studies-OHS	43,535
Sub for AIS Science - OHS	60,662
RHY Specialist	25,000
Hotspots	33,250
Smart Learning	6,886

ESSER II EXPENDITURES SUSTAINED

Expenditure	Amount
Cameyo	11,165
Chargers for Chromebooks	4,020
GoGuardian	10,388
Google Enterprise	27,317
WeVideo	3,140
CARES Program	500,000
Farnham	58,330
mCLASS DIBELS	<u>55,000</u>
Total	1,191,067

Program Budget Summary

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference
Salaries	36,631,787	35,637,819	993,968
Equipment	363,145	232,945	130,200
Contractual	3,003,957	2,862,107	141,850
BOCES	9,360,996	7,917,150	1,443,846
Supplies	1,155,386	975,486	179,900
Benefits	26,601,617	25,091,003	1,510,614
Interfund Transfer	<u>150,000</u>	<u>150,000</u>	<u>0</u>
Total	77,266,888	72,866,510	4,400,378

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Teaching Regular School	22,256,014	21,444,655	811,359	Salary, Contractual, Positions from ESSER II, Boces, Substitutes
Incarcerated Youth	500	500	0	No change
Art	29,448	28,308	1,140	Salary increase
English	13,743	11,464	2,279	Salary increase
Language	7,787	5,508	2,279	Salary increase
Physical Education	17,450	17,450	0	No change

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Home and Career Skills	7,350	7,350	0	No change
Technical Education	25,850	25,850	0	No change
Mathematics	12,528	12,528	0	No change
Music	219,242	212,742	6,500	Salary, PT Professional
Science TV	29,750	18,678	11,072	Contractual Increases
Communications	5,000	5,000	0	No change

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Social Studies	10,930	11,908	-978	Decrease supplies
Reading	1,239,199	1,240,375	-1,176	Change in staffing
Theater	142,553	135,443	7,110	Salary/Equipment Increases
Weight Room	7,000	7,000	0	No change
Textbooks	258,612	258,612	0	No change
Special Education	11,309,302	11,070,395	238,907	Increase in BOCES

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Occupational Education	1,817,120	1,532,520	284,600	No change
Teaching Special Schools	2,470,895	2,156,740	314,155	No change
School Library & Audiovisual	901,316	875,326	25,990	Salary Increases
Computer Assisted Technology	1,956,909	1,472,982	483,927	Salary Increases
Guidance	1,357,284	1,315,284	42,000	Salary Increases
Health	949,056	830,700	118,356	Increased Staff

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Psychological Services	711,310	698,015	13,295	Salary Increases
Social Work Services	102,440	99,484	2,956	Salary Increases
Interscholastic Athletics	855,004	781,341	73,663	Salary Increases, Officials, Contractual
Transportation	3,474,739	3,054,492	420,247	Salary, contractual and fuel Head Bus driver
Athletic Trips	150,000	150,000	0	No change
Summer School Trans.	66,200	41,200	25,000	Increase fuel

Program Budget Detail

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Art Trips	5,000	5,000	0	No change
Music Trips	24,000	24,000	0	No change
Garage	81,241	74,158	7,083	Contractual Services
Contract Transportation	500	500	0	No change

Benefits

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
ERS	1,000,000	1,180,108	-180,108	Reduced
TRS	3,600,000	3,483,091	116,909	Additional Staff
Social Security Workers	3,366,592	3,209,304	157,288	Additional Staff
Compensation	275,000	200,000	75,000	Claim increased
Life Insurance	5,000	5,000	0	No change
Unemployment	75,000	75,000	0	No change

Benefits

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Rationale
Disability	96,000	96,000	0	No Change
Hospital Medical Ins	17,517,465	16,200,000	1,317,465	Increased Costs
Dental Ins	575,000	540,000	35,000	Increased Costs
EAP, TSA reimbursement	91,500	102,500	-11,000	Decreased Cost
Interfund transfer - Special programs	150,000	150,000	0	No Change

Program Summary

	Proposed Budget 2023-2024	Current Budget 2022-2023	\$ Difference	Percent Change
Program Total	77,266,888	72,866,510	4,400,778	6.0%



Next Steps:

- 3/1 Tax Cap Due
- 4/1 Legislative Budget Due
- 4/26 School Board Petitions Due
- 5/2-9 Public Hearing
- 5/10 Budget Notice Mailed
- 5/16 Annual Budget Vote



Next Steps: Future Discussions

- Proposition for the buses
- Proposition for the EPC (Energy Performance Contract)
- Proposition for budget
- Proposition for the library



OSWEGO CITY SCHOOL DISTRICT



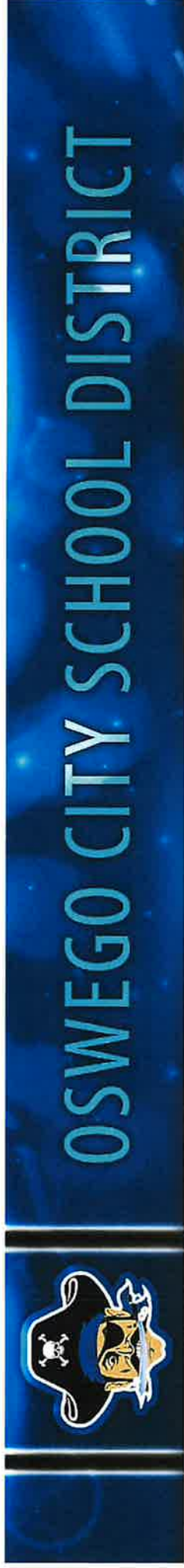


Additional Tax Exemptions for consideration



Tax Exemptions – Volunteer First Responders

- Real Property Law 466-a provides for a real property tax exemption for certain members of the volunteer fire department or volunteers ambulance service.
- This exemption applies to up to 10% of the assessed value of the applicant's property without regard to the applicants income.
- This section of the law was also recently amended to eliminate the cap on the amount of assessed value of the property.



Three categories of beneficiaries under this exemption:

- **Volunteers with less than 20 years of service** – Person has to have volunteered for at least 2 years
- **Volunteers with more than 20 years of service** – Person will receive 10% exemption for the remainder of their life provided they maintain their primary residence within the County that grants the exemption
- **The unmarried spouse of a volunteer who was receiving the exemption**
 - Can be given to spouse for their lifetime in the event the deceased spouse who provided 20 or more years of service and was receiving the exemption on the property at the time of death.
 - An un-married spouse of a volunteer killed in the line of duty may continue to receive the exemption if the volunteer was in service for at least 5 years, and received the exemption for the property prior to death.



OSWEGO CITY SCHOOL DISTRICT

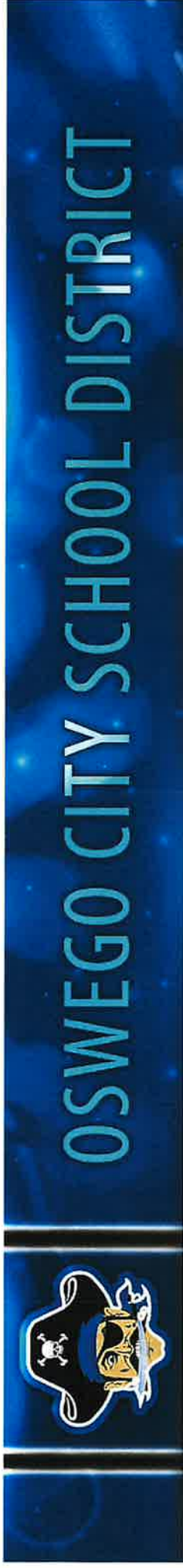
Tax Exemptions – Veterans:

Alternative Veterans Exemption

- For veterans who served during a period of war: 15% of assessed value
- For veterans who served in a combat zone : an additional 10% (for a total of 25%);
- For disabled veterans, an additional benefit equal to one-half of their service – connected disability rating. Under this level a veteran with a service related disability could qualify to receive an additional 50% exemption on the assessment

Additional Benefit Options:

- Cooperative Apartment Corporations
- Gold Star Parents
- Relocation of an exemption



Tax Exemptions - Veterans

Cold War Veterans' Exemption – Section 458 – b of the Real Property Tax Law

- **The Cold War Veterans' Exemption reduces the value of qualifying individual's private, primary residence before the tax rate is applied.** A veterans spouse or unmarried spouse of a deceased veteran may apply for the exemption
 - 10% of the assessed value (provided that such exemption does not exceed the lesser of \$8,000, or the product of \$8,000 multiplied by the latest state equalization rate); or
 - 15% percent of the assessed value (provided that such exemption does not exceed the lesser of \$12,000, or the product of \$12,000 multiplied by the latest state equalization rate);
- Under the statutes, should the district adopt either of these options, qualifying veterans will also receive an additional benefit equal to one half of their service connected disability rating for disabled veterans (provided that such exemptions does not exceed the lesser of \$40,000 or the product of \$40,000 multiplied by the latest state equalization rate).



OSWEGO CITY SCHOOL DISTRICT





OSWEGO CITY SCHOOL DISTRICT

THANK YOU!



OSWEGO CITY SCHOOL DISTRICT

2023 – 2024

Budget Presentation - Discussion #5:





OSWEGO CITY SCHOOL DISTRICT

Our Goals:

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- **Alignment** – our budget will be aligned to the district's strategic plan and considers long term prospective





Budget Considerations

2023-2024



OSWEGO CITY SCHOOL DISTRICT

Request / Consideration	Costs	Superintendent's Recommendation
Additional Teaching Staff – BOE member	TBD	I do not recommend hiring additional teaching staff – we are overstaffed
STEM Programming – Administrative request	Extra-curricular advisors costs are \$775 + per advisor (estimated at \$7,000) PLTW = \$8,500 (can be aided) Robotics = \$10K (can be aided) ESPORTS = \$10K (can be aided) Total costs +/- \$35K	I recommend this STEM programming for students
Tax Exemption for Seniors – raising the maximum income threshold to \$50K for seniors - so that seniors can continue to get their exemption	TBD	Decision is needed by March 1st
5 Hour Typist increased to full time for 11 months	Increase will costs \$88,115.02 (with benefits)	I do recommend this staffing increase
Head Bus Driver	\$60K (with benefits \$75K)	I do recommend this position to the BOE for hire
Security staffing for all schools	TBD	I do not recommend this increase for all schools. I do however recommend the hire of one additional SRO (costs TBD) and an increase in behaviorist – staffing (one per elementary school \$93K x 3 = \$279K)



OSWEGO CITY SCHOOL DISTRICT

Tax Exemptions for Seniors

Options:

- **Status quo** – do nothing exemption remains at current range - \$17.5K to \$25.9K (current max)
- **Incremental increase** – raise exemption past \$25.9K
 - Note – County recently raised exemption to \$37.4K last year

Important Information:

- All municipalities have different thresholds
- Any increase to exemptions will need to be covered by all other tax-payers



OSWEGO CITY SCHOOL DISTRICT

Request / Consideration	Costs	Superintendent's Recommendation
Additional Teaching Staff – BOE member	TBD	I do not recommend hiring additional teaching staff – we are overstuffed
STEM Programming – Administrative request	Extra-curricular advisors costs are \$775 + per advisor (estimated at \$7,000) PLTW = \$8,500 (can be aided) Robotics = \$10K (can be aided) ESPORTS = \$10K (can be aided) Total costs +/- \$35K	I recommend this STEM programming for students
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OSWEGO CITY SCHOOL DISTRICT

QUESTIONS?
ANSWERS!




OSWEGO CITY SCHOOL DISTRICT

THANK YOU!



Superintendent's Report

**Oswego City School District
Board of Education Meeting - 1/17/23**



OSWEGO CITY SCHOOL DISTRICT

Congrats to:

- December Leaders of the Month for Fitzhugh Park School. December's habit to strive for was Habit 3: *Put First Things First*.
- December Character Trait Award recipients from Leighton; and
- OHS student represented to participate in were recently invited to participate in the *Daneli Partners Leadership Workshop*.





OSWEGO CITY SCHOOL DISTRICT

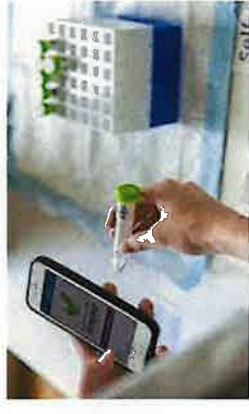
Update - Two COVID -19 Related Programs:

1. Pool Testing – Federal Gov't has discontinued testing program that was in place

- District is unable to continue this program
- We will be offering free COVID – 19 test (while supplies last) and referral to DOH and/or local testing sites for students and staff who demonstrate with COVID-19 symptoms

2. Hey Tutor and 7-12 Tutoring for students with COVID-19

- *Since the beginning of the year we've had very little participation in COVID-19 tutorial programs*
- *There are no districts from our region who are providing this type of programming*
- *District is now planning to move back to our practice before COVID-19 – after being out for illness teachers will provide missed work to students*
- ***A communication will be sent to parents with this information included***





OSWEGO CITY SCHOOL DISTRICT

Budget Presentation #3: Administrative Budget

2023 - 2024





OSWEGO CITY SCHOOL DISTRICT

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OSWEGO CITY SCHOOL DISTRICT

Administrative Budget Departments:

- ✓ Board of Education
- ✓ District Clerk
- ✓ District Meeting
- ✓ Chief School Administrator
- ✓ Business Administration
- ✓ Auditing
- ✓ Treasurer
- ✓ Tax Collector
- ✓ Purchasing
- ✓ Fiscal Agent
- ✓ Legal
- ✓ Personnel
- ✓ Records Management
- ✓ Security
- ✓ Central Storeroom
- ✓ Central Mailing
- ✓ Central Printing
- ✓ Central Data Processing
- ✓ School Association Dues
- ✓ Assessments on School Property
- ✓ Boces Administrative Costs
- ✓ Curriculum Development & Supervision
- ✓ Supervision Special Programs
- ✓ Supervision Regular School
- ✓ In Service Training



OSWEGO CITY SCHOOL DISTRICT

ADMINISTRATIVE BUDGET SUMMARY

	Proposed Budget 2023-2024	Current Budget 2022-2023	Dollar Change
Salaries	4,572,720	4,502,115	70,605
Equipment	45,000	60,000	-15,000
Contractual	1,283,030	1,150,730	132,300
Boces	3,449,640	3,422,705	26,935
Supplies	<u>132,800</u>	<u>131,800</u>	<u>1,000</u>
Total	9,483,190	9,267,350	215,840



OSWEGO CITY SCHOOL DISTRICT

	Proposed Budget 2023-2024	Current Budget 2022-2023	Dollar Change	Rationale
Board of Education	6,000	6,000	0	No change
District Clerk	4,850	6,050	-1,200	Reduction for cell phone reimbursement
District Meeting	24,300	34,300	-10,000	Reduction due to decrease in contractual
Superintendent	553,231	507,200	46,031	Contractual increase, 403B payment, Assistant Superintendent
Business Administration	625,768	641,762	-15,994	Change in staffing
Auditing	85,000	85,000	0	No change



OSWEGO CITY SCHOOL DISTRICT

	Proposed Budget 2023-2024	Current Budget 2022-2023	Dollar Change	Rationale
Treasurer	65,370	67,775	-2,405	Reduction in hours
Tax Collector	33,000	13,000	20,000	Staff retirement / taxes
Purchasing	53,035	50,982	2,053	Contractual increase
Fiscal Agent Fee	7,500	5,000	2,500	Increased reporting
Legal	103,000	103,000	0	No change
Personnel	406,779	453,438	-46,659	Changes in personnel



OSWEGO CITY SCHOOL DISTRICT

	Proposed Budget 2023-2024	Current Budget 2022-2023	Dollar Change	Rationale
Public Information Systems	80,000	80,000	0	No change
Security	406,083	295,005	111,078	Additional security officer costs and police coverage
Central Storeroom	75,973	80,171	-4,198	Change in staff
Central Printing/Mailing	90,200	90,200	0	No change
Central Printing	62,980	76,256	-13,276	Decrease in equipment
Central Data Processing	856,474	844,634	11,840	Contractual increases, BOCES



OSWEGO CITY SCHOOL DISTRICT

	Proposed Budget 2023-2024	Current Budget 2022-2023	Dollar Change	Rationale
Insurance	300,000	275,000	25,000	Increased premiums
Association Dues	7,000	7,000	0	No change
Assessments on School Property	26,000	26,000	0	No change
Boces Administrative Cost	1,904,938	1,904,938	0	No change
Curriculum Dev & Supervision	1,098,078	1,050,701	47,377	Retirement payout, increase w/ clerical
Supervision Special Programs	371,310	359,814	11,496	Contractual increases



OSWEGO CITY SCHOOL DISTRICT

	Proposed Budget 2023-2024	Proposed Budget 2022-2023	Dollar Change	Rationale
Supervision Regular School	2,012,321	1,980,124	32,197	Contractual increases
In-service Training	<u>224,000</u>	<u>224,000</u>	0	No change
Total	9,483,190	9,267,350	215,840	

2.3% estimated increase to administrative budget



OSWEGO CITY SCHOOL DISTRICT

QUESTIONS?
ANSWERS!



OSWEGO CITY SCHOOL DISTRICT

THANK YOU!



OSWEGO CITY SCHOOL DISTRICT

We had a incident at OHS last week:

- Incident involved several students, staff members and SRO
- There was a verbal conflict in cafeteria
- SRO and staff tried to disburse crowd and resolve conflict
- A student tried to move pass the SRO who attempted to detain her by grabbing her arm
- The SRO restrained the student on a table and then on the floor
- Several students interfered – tried to get officer off of student and hit him
- Our staff and administrators stopped the students and was able to get the situation under control shortly thereafter
- In the process the SROs pepper spray accidentally discharged
- Students and staff were treated immediately by nurse and some were sent home afterwards
- District investigation does not demonstrate that students reached for the SROs gun



District Response:

- **Code of Conduct utilization**
- **Administrators met with OHS and district staff and students (including the districts' health and safety team and faculty liaison representatives)**
 - **OHS Principal reviewed behavioral expectations with students**
 - **A collaborative group of OHS staff will continue to address this concern and related topics – concerns**
- **District is now in the process of securing additional programming for students and professional development for staff**
- **Code of Conduct and security protocols revisions – where needed**
- **Communication – information has been shared with learning community**



OSWEGO CITY SCHOOL DISTRICT

“While this incident has presented challenges for our district, it has also created an opportunity for us to:

- reflect on and strengthen our expectations, practices and protocols*
- renew our commitment and efforts to build relationship between our students, staff and all members of our learning community; and*
- utilize our learned outcomes as a catalyst that will move our district forward in a positive and productive manner.”*

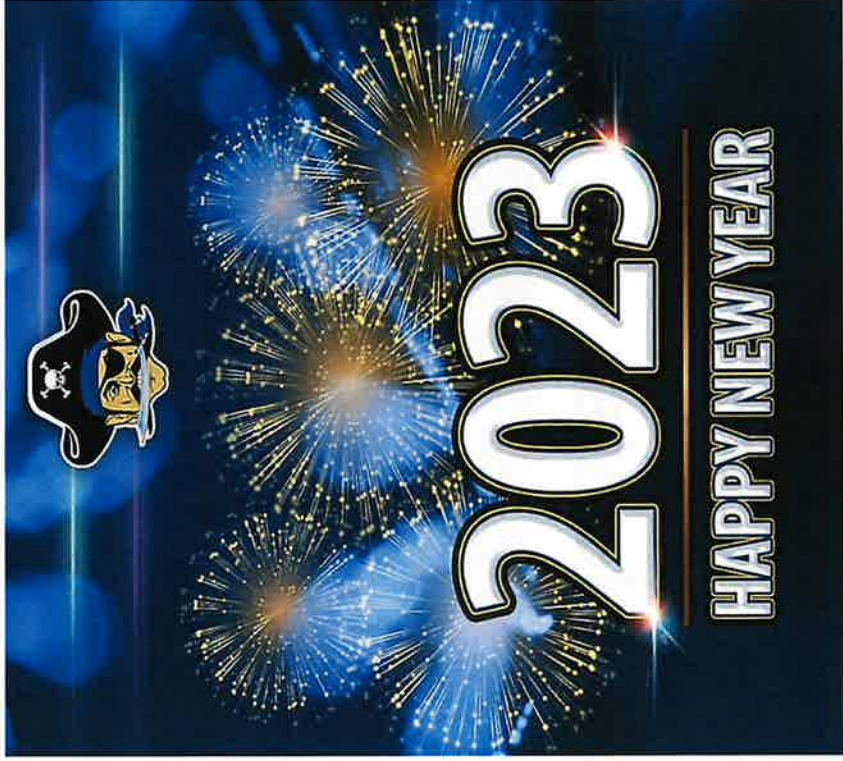


OSWEGO CITY SCHOOL DISTRICT

THANK YOU!



Superintendent's Report
Oswego City School District
Board of Education Meeting - 1/3/23





OSWEGO CITY SCHOOL DISTRICT

Job Well Done OCSD Students...

- Throughout the month of December, the **Oswego High School National Honor Society** collected **toiletry items for the Human Concerns of Oswego Food Pantry**. This is the sixth year that the club has held this collection. The **OHS National Honor Society** was able to donate over 200 toiletry items.
- **Kingsford Park Student Council** has been busy **collecting toys to donate to the Golisano Children's Hospital**. Students were able to bring in toy donations during spirit week and raised over \$200 in toy donations for the children at **Golisano Children's Hospital**; and
- **The OHS Spanish Club** recently organized its annual donation to the **Oswego Bookmobile**.





OSWEGO CITY SCHOOL DISTRICT



Budget Presentation #2

1-3-23



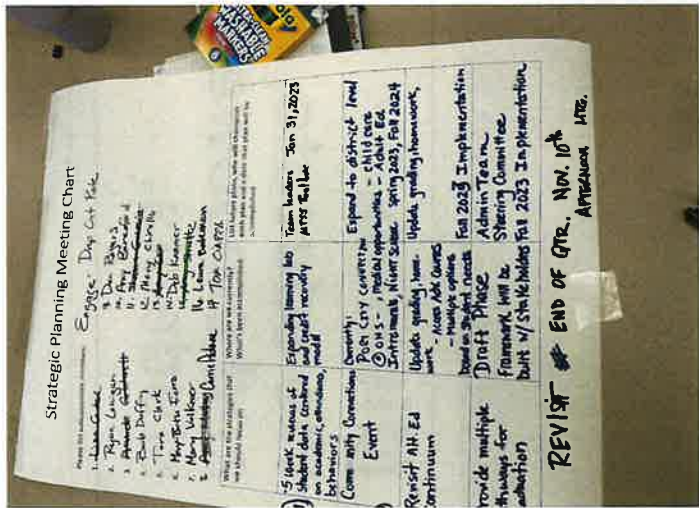
OSWEGO CITY SCHOOL DISTRICT

Our Goals:

- **Fiscally Sound** – not excessive to taxpayers
- **Flexible** – provides for flexibility within budget codes
- **Foolproof** – provides for emergencies should they occur
- **Flowing** – has enough cash flow available in case State aide is withheld; and
- **Alignment** – our budget will be aligned to the district's strategic plan and considers long term prospective



Current Strategic Plan Initiatives:





OSWEGO CITY SCHOOL DISTRICT

Strategic Plan

Mission:

We educate, inspire, and empower all students.

Vision:

An innovative, high performing district that graduates every student.

Core beliefs

- Students come first.
- Everyone can learn and grow.
- We ensure equity and create access and opportunity for all.
- Diversity is embraced and celebrated.
- We provide a safe environment that supports and engages learners.
- Everyone is treated with respect and dignity.
- We value honesty, integrity, and perseverance.
- Data and evidence inform our decisions.
- We promote creativity and innovation.
- Community, collaboration, and partnerships are vital to our success.



OSWEGO CITY SCHOOL DISTRICT

2021-24 Priorities & Strategies¹,

Deliver exceptional learning experiences

- **Ensure rigorous, aligned and relevant curriculum and instruction.**
- Increase literacy rates of all students.
- Integrate and immerse technology into daily learning.
- Lower dropout and raise graduation rates, including the percentage of graduates achieving rigorous outcomes.
- Ensure equitable access to and increase participation in a broad array of enrichment, career and college readiness, and extra-curricular programs.

Engage



Address students' diverse social, emotional and academic needs

- **Expand and provide supportive structures that improve the achievement of all students.**
- Foster students' social and emotional development.
- Utilize protocols and supports that improve the attendance of our chronically absent students.
- Implement trauma-informed and restorative practices with fidelity.

Support



Develop strong relationships

- **Nurture and grow parent involvement and community partnerships.**

Partner



Optimize the efficient use of district resources

- **Develop and maintain long-range plans that address budget, operations, facilities, personnel and programs.**

Build



¹The district will direct its professional development resources to support the strategies above. ²Priorities are in bold.



Deliver exceptional learning experiences

• Ensure rigorous, aligned and relevant curriculum and instruction.

- Increase literacy rates of all students.
- Integrate and immerse technology into daily learning.
- Lower dropout and raise graduation rates, including the percentage of graduates achieving rigorous outcomes.
- Ensure equitable access to and increase participation in a broad array of enrichment, career and college readiness, and extra-curricular programs.



Engage

Current Activities - Highlights:

- ELA and Math curriculum writing and alignment projects
- Math program selection
- PD - Roll out of Next Generation Learning Standards and assessments
- STEM and STEAM (Project Lead the Way, Robotics and E-Sports)
- Credit recovery programs, learning labs and structured study halls
- Adding more dual credit courses
- DEI initiatives



OSWEGO CITY SCHOOL DISTRICT

Address students' diverse social, emotional and academic needs



- **Expand and provide supportive structures that improve the achievement of all students.**
- Foster students' social and emotional development.
- Utilize protocols and supports that improve the attendance of our chronically absent students.
- Implement trauma-informed and restorative practices with fidelity.

Support

Current Activities - Highlights:

- Ongoing PD – Trauma – Informed and Restorative Practices
- Revision of counseling plan for district
- Implementation of *Second Steps Curriculum* (K-6)
- Revising written protocol on chronic absenteeism and MTSS procedures
- Providing a plethora of mental health supports – services and programs for students (counselors, mental health clinics, alcohol and drug counseling, social workers, etc.)
- Providing a variety of student workshops and programs that are focused on social and emotional needs (i.e. Rachael's Challenge – OHS, Focus Forward – OMS, etc.)
- Providing tutorial services, structured study halls, learning labs and after school tutoring for students
- Review and revisions of schedules, grading and homework policies, course offerings and pathways offerings



Partner **Develop strong relationships**
Nurture and grow parent involvement and community partnerships.

Current Activities - Highlights: Various Partnership Developments

1. CCC, OCC, SUNY Oswego – *College for All* initiative
2. Connects Care School Based Health Care Centers – **start up costs are needed**
3. On Point for College
4. Parent University
5. STEM Partnership – CMOO



OSWEGO CITY SCHOOL DISTRICT

Build



Optimize the efficient use of district resources

- **Develop and maintain long-range plans that address budget, operations, facilities, personnel and programs.**

Current Activities - Highlights:

1. Complete comprehensive efficiency study
2. Create and implement a long term facilitates plan – program
3. Create and implement a long term fiscal plan (inclusive of reserves)
4. Regular consideration of efficiencies that could be realized throughout the district

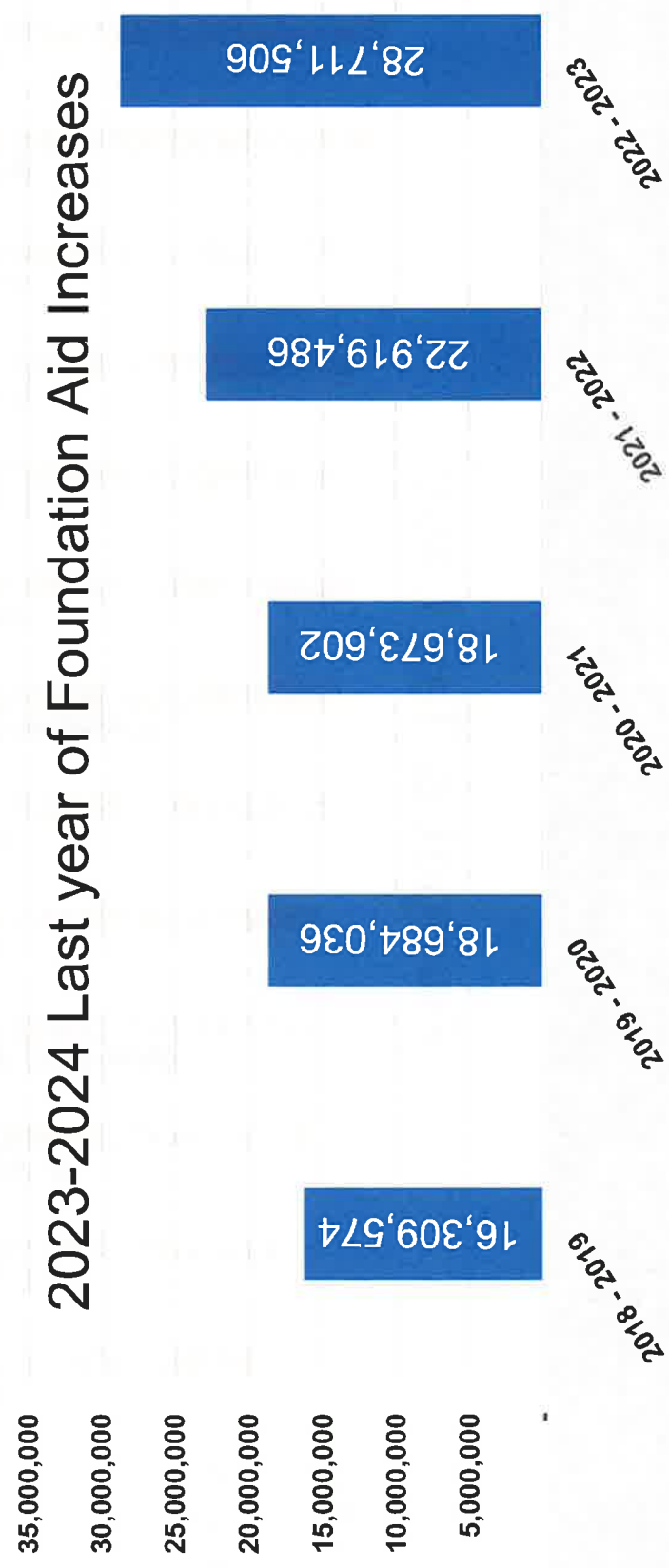


OSWEGO CITY SCHOOL DISTRICT

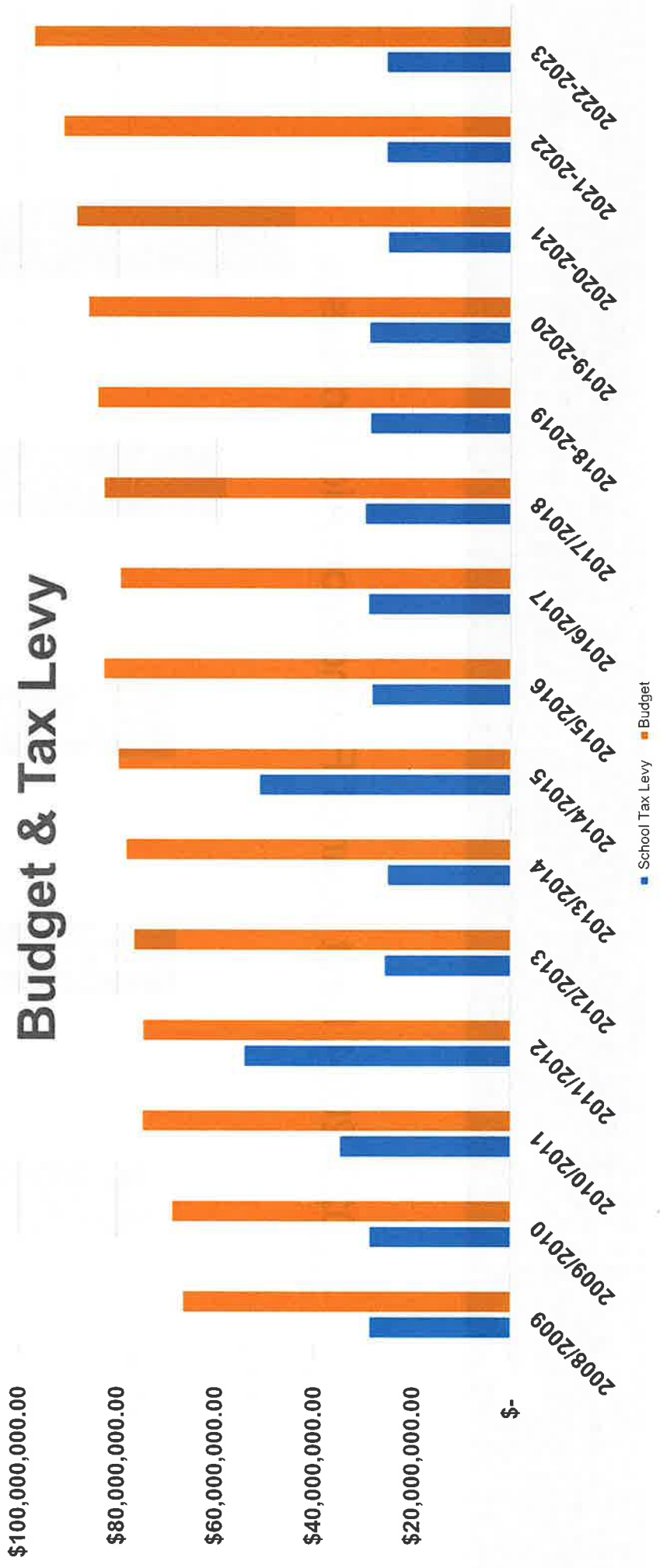
Capital Budget



OSWEGO CITY SCHOOL DISTRICT



Budget & Tax Levy





OSWEGO CITY SCHOOL DISTRICT

Capital Budget:

- Transportation Debt
- Debt Service on Buildings
(Principal & Interest)
- All facility cost including:
 - Salaries
 - Service contracts
 - Maintenance supplies
 - Equipment
 - Utilities





OSWEGO CITY SCHOOL DISTRICT

Buses:

- We currently have:
 - 46 Full Size Buses
 - 4 Full Size Wheel Chair Buses
 - 2 Mini Wheel Chair Buses
 - 4 Mini Buses





OSWEGO CITY SCHOOL DISTRICT

Consideration FTE's or Items	Rationale	Estimated Cost										
12 New Vehicles including 8 Full Size Buses, 2 Mini Buses and 2 SUV's	Continue the 6 year life cycle of buses. This keeps our maintenance costs low and repairs would be under warranty.	<table><tr><td>8 Full size buses-</td><td>\$1,216,000</td></tr><tr><td>2 Mini Buses</td><td>\$ 120,000</td></tr><tr><td>2 SUV's</td><td>-</td></tr><tr><td>Total</td><td><u>\$ 80,000</u></td></tr><tr><td></td><td>\$1,416,000</td></tr></table>	8 Full size buses-	\$1,216,000	2 Mini Buses	\$ 120,000	2 SUV's	-	Total	<u>\$ 80,000</u>		\$1,416,000
8 Full size buses-	\$1,216,000											
2 Mini Buses	\$ 120,000											
2 SUV's	-											
Total	<u>\$ 80,000</u>											
	\$1,416,000											



OSWEGO CITY SCHOOL DISTRICT

Debt Service

Description	2023/2024 Proposed Budget	2022-2023 Approved Budget	Dollar Change	Percent Change
Principal	6,108,000	5,740,000	368,000	6%
Interest	2,975,636	1,481,570	1,494,066	101%
Inter fund Transfers	<u>0</u>	<u>2,891,641</u>	<u>-2,891,541</u>	<u>-100%</u>
Total	9,083,636	10,113,211	-1,029,575	-10%



Debt Service:

- The principal and interest increases on debt, are the result of short term Construction in Process Bond Anticipation Notes for the capital project.
- The planned reduction in Inter Fund Transfers is the result of the Emergency Soil Remediation Project. The district will receive the aid in the current fiscal year.



Facilities, & Buildings and Grounds

Description	2023/2024 Proposed Budget	2022-2023 Approved Budget	Dollar Change	Percent Change
Salaries	2,902,156	2,808,576	93,580	3%
Equipment	164,100	160,000	4,100	3%
Contractual	1,409,694	1,368,209	41,485	3%
BOCES	300,779	299,069	1,710	1%
Supplies	<u>332,750</u>	<u>278,050</u>	<u>54,700</u>	<u>20%</u>
Total	5,109,479	4,913,904	195,575	4%



OSWEGO CITY SCHOOL DISTRICT

Major Line Item Increases

Description	2023/2024 Proposed Budget	2022-2023 Approved Budget	Dollar Change	Percent Change	Rationale
Contractual B&G	120,000	95,000	25,000	26%	Increase in Siemens Controls and contract
Rentals	23,000	15,000	8,000	53%	Increase in Averdi storage because of Construction and lack of storage
Maintenance Contracts	105,605	100,020	5,585	6%	Increase in all contracts
Cartage	79,000	72,000	7,000	10%	Trash Collection increases
Supplies	110,000	80,300	29,700	37%	Increase in filter purchases
Building & Grounds Supplies	100,000	75,000	25,000	33%	Current budget was reduced. To date we are already overspent in this line.



OSWEGO CITY SCHOOL DISTRICT

Facilities Prioritized Requests - not included in previous figures

Consideration FTE's or Items	Rationale	Estimated Cost
Replace Maintenance Van A-12 2007 Chevy	Van has approximately 65,000	60,000
Replace District Truck A-8 2004 Ford F350 Grounds Truck	Truck has approximately 44,568	70,000
Replace District Truck A-5 2012 Ford F350 Grounds Truck	Truck has approximately 30,341	70,000
Replace District Truck A-15 2007 Ford F350 Grounds Truck	Truck has approximately 47,772	70,000

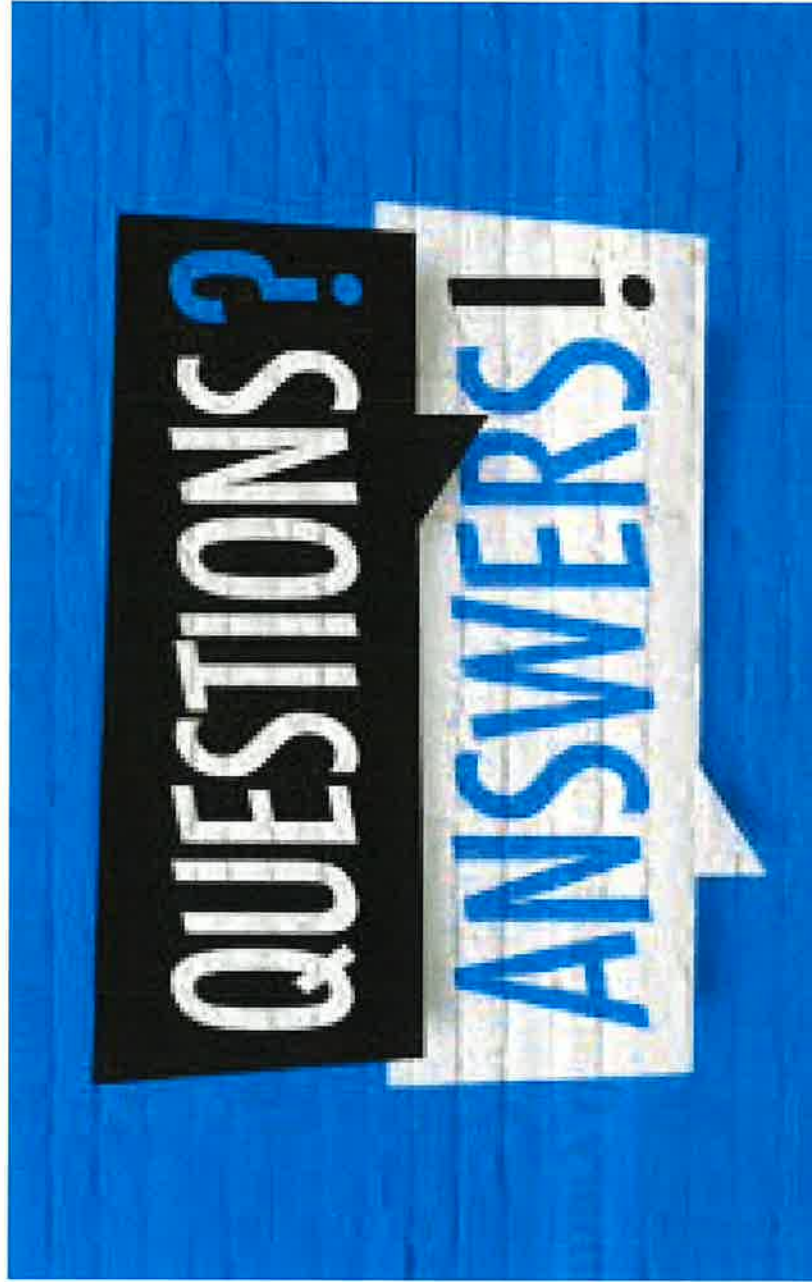


Total Preliminary Capital Budget

Description	2023-2024 Proposed Budget	2022-2023 Approved Budget	Dollar Change	Percent Change
Debt Service	9,083,636	10,113,211	-1,029,575	-10%
Facilities	5,109,479	4,913,904	195,575	4%
Total	14,193,115	15,027,115	-834,000	-6%



OSWEGO CITY SCHOOL DISTRICT





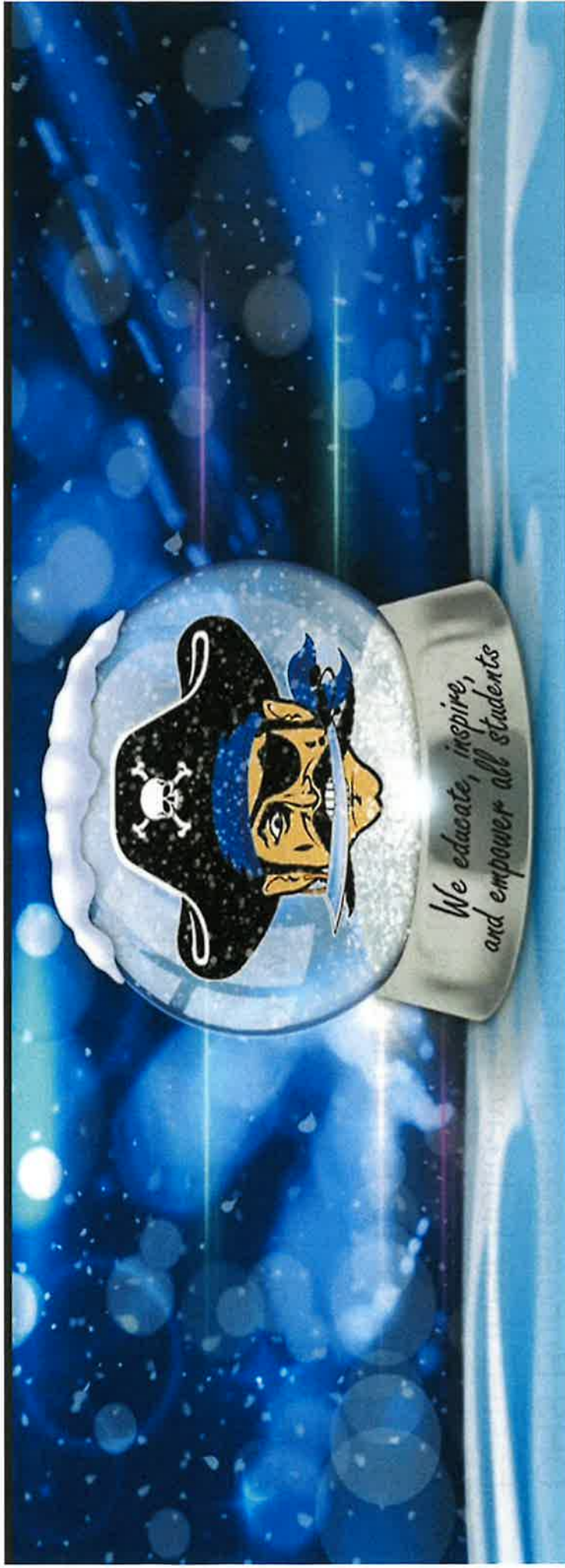
Follow – Up – MIN Playground:

- During our last meeting we discussed the playground equipment need for Minetto
- The district shared that we would bring to the BOE line transfer recommendations to cover costs
- **RECOMENDATION** - Transfer the money from a 490 BOCES code as expenditures are being covered by ARP



OSWEGO CITY SCHOOL DISTRICT

THANK YOU!



Superintendent's Report
Board of Education Meeting
Oswego City School District
12/20/22



OSWEGO CITY SCHOOL DISTRICT

Highlight: JV and Varsity Girls Basketball

- OHS Buccaneers girls basketball program recently hosted their holiday hoop-shoot fundraiser
- All contributions were used to buy food, clothing and gifts for local families in need (10 families, 30 children)
- Player took time to shop, wrap and deliver gifts for families.
- Their generous contributions brightened the holiday for many local families.



OSWEGO CITY SCHOOL DISTRICT

OSWEGO CITY SCHOOL DISTRICT
BUDGET NEWSLETTER
 MAY 2021

Table of Contents

- 1. Introduction
- 2. Budget Overview
- 3. Financial Performance
- 4. Capital Projects
- 5. Personnel
- 6. Other Information

Introduction

The Board of Education is pleased to present the 2021-2022 Budget to the community. This budget represents a balanced and responsible plan for the future of our district. It is based on the current state of the economy and the needs of our students and staff.

Budget Overview

The total budget for 2021-2022 is \$12,500,000. This includes \$8,500,000 in operating expenses and \$4,000,000 in capital projects. The budget is designed to ensure that we have the resources we need to provide a high-quality education for all of our students.

Financial Performance

Over the past several years, we have maintained a strong financial position. Our revenue has increased steadily, and we have been able to keep our debt service low. This has allowed us to invest in our facilities and programs, and it has helped us to build a strong foundation for the future.

Capital Projects

We have a number of capital projects planned for the next several years. These include the renovation of our main building, the construction of a new library, and the purchase of new buses. These projects are essential for ensuring that we have the facilities and equipment we need to provide a high-quality education for our students.

Personnel

We are committed to providing our staff with the resources they need to do their jobs effectively. This includes competitive salaries, benefits, and professional development opportunities. We believe that our staff is one of our greatest assets, and we are committed to supporting them in every way possible.

Other Information

We encourage the community to provide input on the budget. We will be holding public hearings on the budget in the coming weeks. We will also be providing regular updates on the budget process. We believe that transparency and communication are essential for building trust and ensuring that we are making the best possible decisions for our district.

Budget Presentation 12-20-22

OSWEGO CITY SCHOOL DISTRICT BUDGET INFORMATION



OSWEGO CITY SCHOOL DISTRICT



Our Goals:

- **Fiscally Sound** – not excessive to taxpayers
- **Flexible** – provides for flexibility within budget codes
- **Foolproof** – provides for emergencies should they occur
- **Flowing** – has enough cash flow available in case State aide is withheld; and
- **Alignment** – our budget will be aligned to the district's strategic plan and considers our long term planning efforts – concerns



OSWEGO CITY SCHOOL DISTRICT

Major parts of revenue:

- State Aid
- PILOTS (IDA, Nuclear Power)
- Tax Levy - What we assess for school taxes, also known as the Local Share





OSWEGO CITY SCHOOL DISTRICT

Factors that affect school budget:

- Increasing costs associated with meeting **State and Federal mandates**
- **Changes in State and Federal aid**
- **Economic trends** that affect the local tax base.
- **Contractual obligations** – employee bargaining units or service providers
- **Enrollment data, changes in students' interest** in non-mandated programs
- **Calculation of the district's tax levy limit**
- **Board expectations levy increase (percentage)**
- **Strategic Plan**



OSWEGO CITY SCHOOL DISTRICT

Concern (future planning item) - Electric Buses

- Proposal would require that all school bus purchases be zero emissions by 2027 and that all school buses on the road be zero emissions by 2035
- Proposal would allow electric buses, electricity for school buses, and charging stations to be eligible for transportation aid
- Proposal would allow school districts to enter 10-year leases for electric buses
- Electric buses currently cost approximately 3 times the upfront cost of traditional buses
- Electric buses may not be able to meet demands of every district mileage wise





OSWEGO CITY SCHOOL DISTRICT

What Are We Hearing / What Do We Know?

- **The district is in need of a new math program – current modules do not align with the new NYS Learning – Next Generation Standards**
- **Material and resources will be needed to support upcoming NYSED new testing program**
- **Will begin the process of negotiations with the nuclear power plants soon - resulting in increased legal expenses**
- **BCS has projected costs for construction at \$199,628,320**
- **Electric buses by 2027 - 2035**

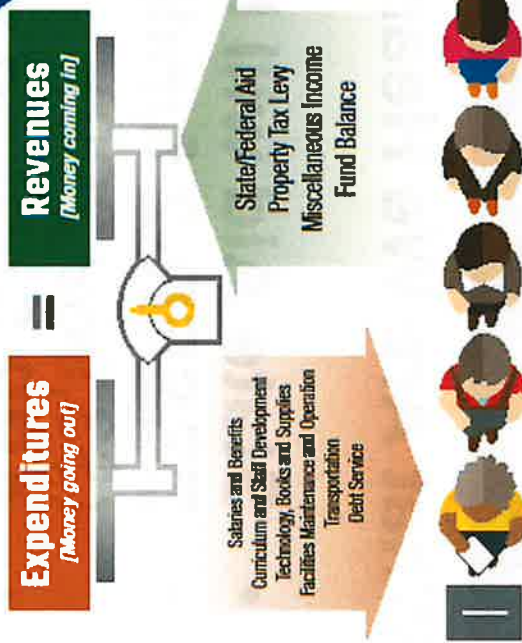


What Are We Hearing / What Do We Know?

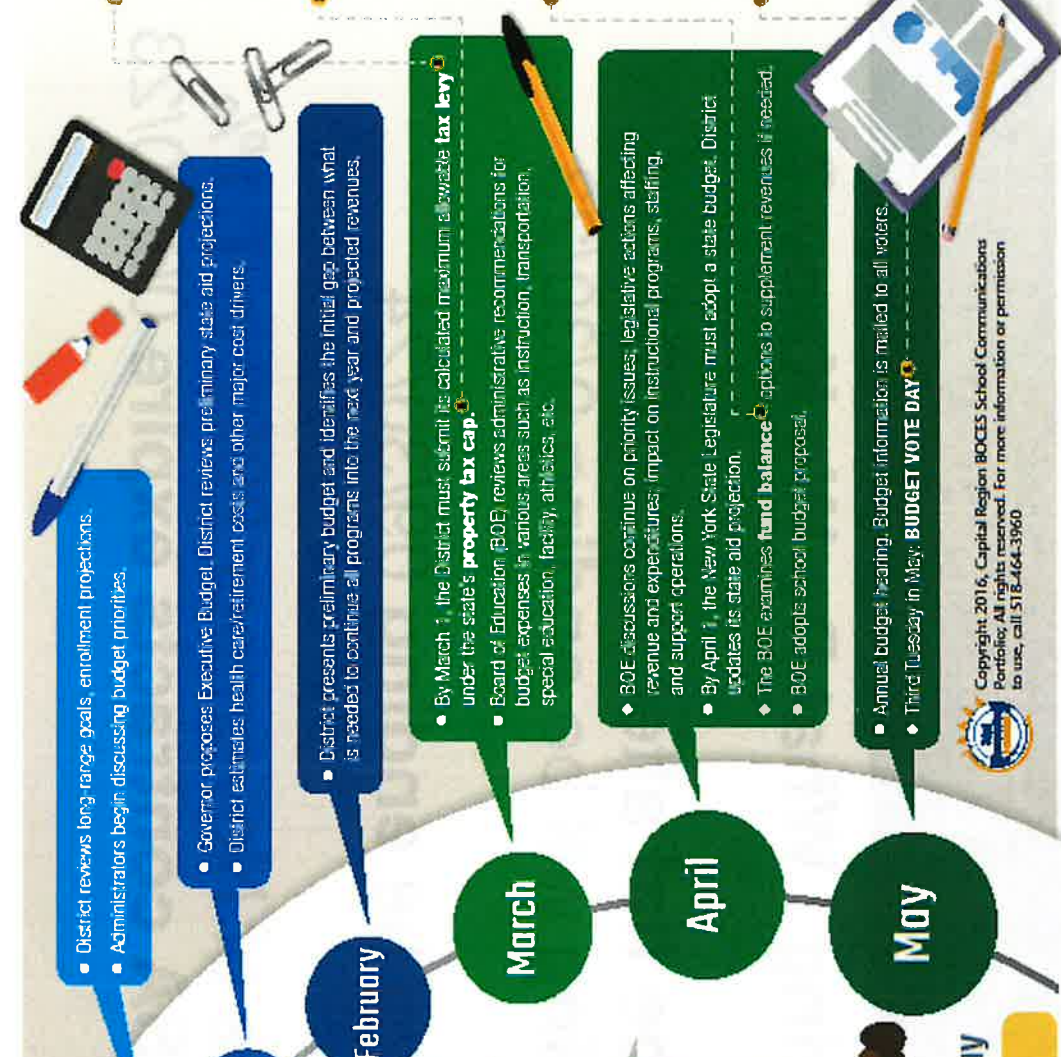
- **State Aid will be flat after 2023-2024**
- **ESSER-2 funding will be ending 9/30/23**
(\$3,989,299)
- **ARP funding will be ending 09/30/24**
(\$8,959,390)
- **Inflation rate as of November 2022 is 7.1%**
- **AAP and COASA contracts expire 06/30/23**

School Budget 101

In New York state, local school boards must annually develop a balanced school budget proposal and put it up for a public vote on the third Tuesday in May.



Budget Vote Day: Third Tuesday in May
 Voting on the school district budget is a *unique opportunity*. It is the only government spending plan on which residents can vote.



• District reviews long-range goals, enrollment projections.
 • Administrators begin discussing budget priorities.

• Governor proposes Executive Budget. District reviews preliminary state aid projections.
 • District estimates health care/retirement costs and other major cost drivers.

• District presents preliminary budget and identifies the initial gap between what is needed to continue all programs into the next year and projected revenues.

• By March 1, the District must submit its calculated maximum allowable tax levy under the state's property tax cap.
 • Board of Education (BOE) reviews administrative recommendations for budget expenses in various areas such as instruction, transportation, special education, facility, athletics, etc.

• BOE discussions continue on priority issues, legislative actions affecting revenue and expenditures; impact on instructional programs, staffing, and support operations.
 • By April 1, the New York State Legislature must adopt a state budget. District updates its state aid projection.
 • The BOE examines fund balance options to supplement revenues if needed.
 • BOE adopts school budget proposal.

• Annual budget hearing. Budget information is mailed to all voters.
 • Third Tuesday in May: **BUDGET VOTE DAY**.

The **property tax levy** is the total amount of property taxes the school district collects. The **tax rate** is the dollar amount per \$1,000 of assessed property value a property owner pays in taxes.

Every year, school districts are required to calculate a "maximum allowable tax levy" under the **property tax cap** law. Exceeding the cap requires approval by a supermajority of voters (80% or more).

Fund balance is money left at the end of the fiscal year due to underspending or taking in additional revenue. It can be applied as revenue to the following year's budget or saved for future need.

If vote fails, the school district has **two choices** – resubmit the same budget or a revised budget for revote on the third Tuesday in June OR adopt a contingent budget.

Should We
 Districts
 in May

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OSWEGO CITY SCHOOL DISTRICT

Our Process:

- Build Budget Calendar
- Meet with Superintendent on district goals – initiatives
- Governor's State aid runs
- Tax cap projections
- Histories on revenue & expenditures
- Meet with all budget builders – needs vs. wishes
- Verify staffing
- Load budget
- Get legislative state aid runs
- Determine shortfalls and/or surplus

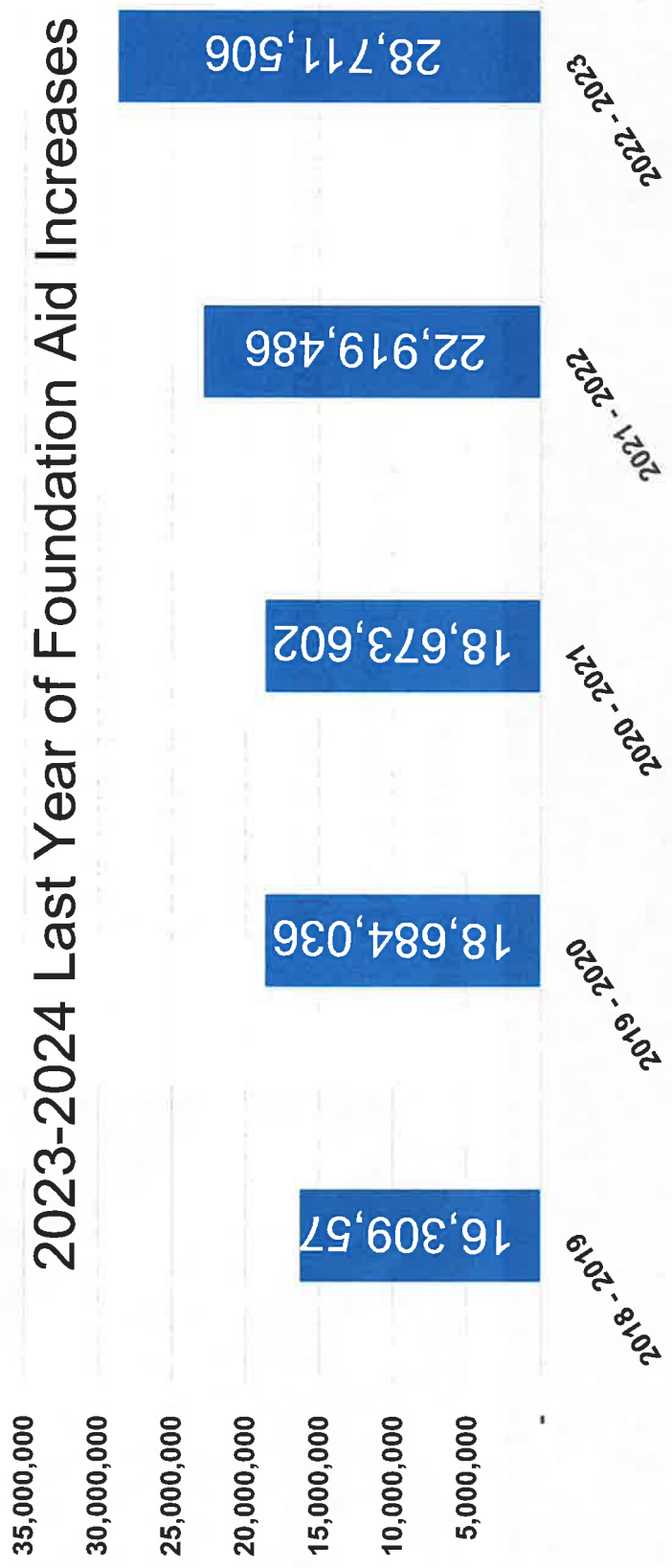




OSWEGO CITY SCHOOL DISTRICT

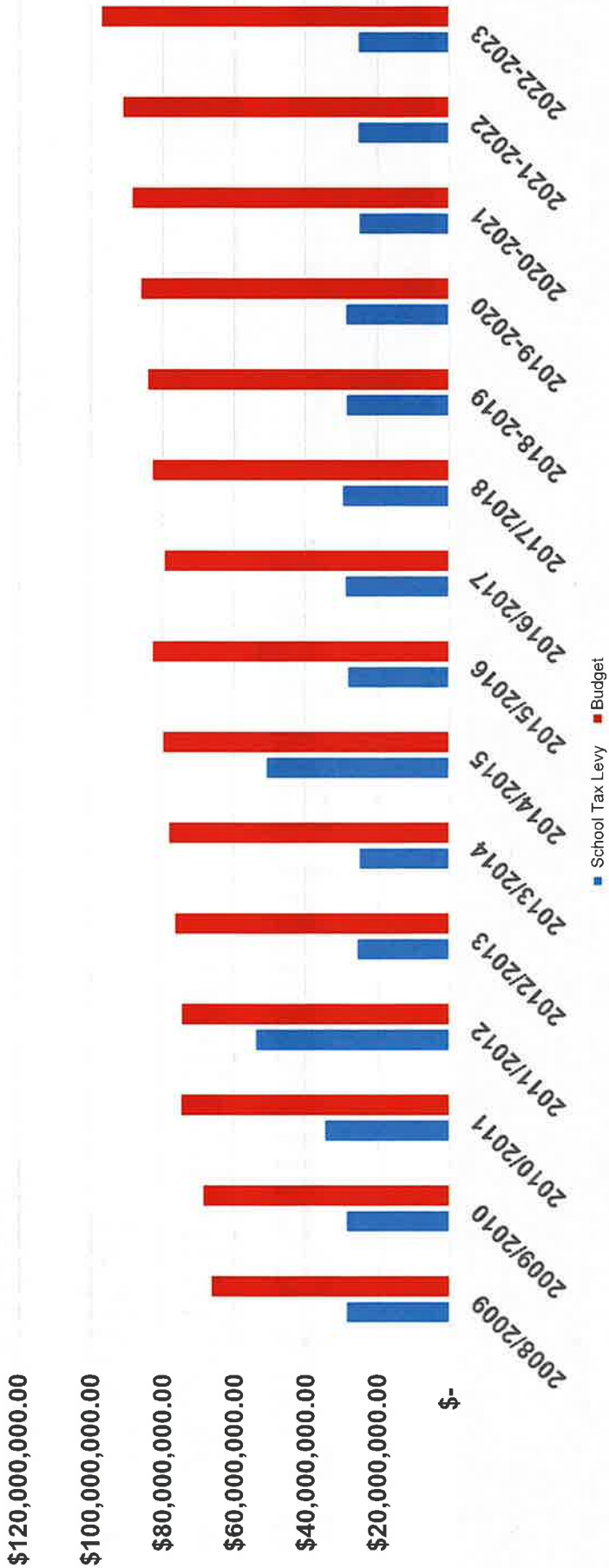
Foundation Aid

2023-2024 Last Year of Foundation Aid Increases





Budget & Tax Levy





3 Part Component Budget:

- Administrative
- Capital
- Program

OSWEGO BUDGET NEWSLETTER MAY 2023

Programs 2023

The 2023 budget is divided into three components: Administrative (30%), Capital (10%), and Program (60%).

Component	Percentage
Administrative	30%
Capital	10%
Program	60%

Budget 2023

The 2023 budget is divided into three components: Administrative (30%), Capital (10%), and Program (60%).

Budget 2023 (continued)

The 2023 budget is divided into three components: Administrative (30%), Capital (10%), and Program (60%).



OSWEGO CITY SCHOOL DISTRICT

Administrative Budget:

- ✓ Board of Education
- ✓ District Clerk
- ✓ District Meeting
- ✓ Chief School Administrator
- ✓ Business Administration
- ✓ Auditing
- ✓ Treasurer
- ✓ Tax Collector
- ✓ Purchasing
- ✓ Fiscal Agent
- ✓ Legal
- ✓ Personnel
- ✓ Records Management
- ✓ Security
- ✓ Central Storeroom
- ✓ Central Mailing
- ✓ Central Printing
- ✓ Central Data Processing
- ✓ School Association Dues
- ✓ Assessments on School Property
- ✓ Boces Administrative Costs
- ✓ Curriculum Development & Supervision
- ✓ Supervision Special Programs
- ✓ Supervision Regular School
- ✓ In Service Training



OSWEGO CITY SCHOOL DISTRICT

Capital Budget:

- ✓ School Bus Purchases
- ✓ Debt Service on Buildings (Principal & Interest)
- ✓ All facility costs including:
 - Salaries
 - Benefits
 - Service contracts
 - Maintenance supplies
 - Equipment
 - Utilities



OSWEGO CITY SCHOOL DISTRICT

Program Budget:

- ✓ All salaries for instructional staff
- ✓ Supplies
- ✓ Benefits including:
 - ✓ Health Insurance
 - ✓ Dental
 - ✓ Workers Compensation
- ✓ Payroll Fica & Medicare taxes
- ✓ TRS & ERS
- ✓ Unemployment



OSWEGO CITY SCHOOL DISTRICT

Tax Cap Information – The three tax levy numbers

- With all the talk of New York’s “2 percent tax cap,” it may come as a surprise to learn that each school district presents three separate tax levy numbers every year in order to comply with the law.
- The 2 percent you hear about is just one part of a complex formula that school districts must use to calculate two of their tax levy numbers, the tax levy limit and the maximum allowable tax levy.
- These two numbers—which establish more of a threshold than a cap—help districts determine their proposed tax levy numbers, the tax levy limit and the maximum allowable tax levy.



OSWEGO CITY SCHOOL DISTRICT

Tax Cap: Tax Levy

- Essentially, the tax levy limit tells a school district how much voter support it will need to pass a budget with its proposed tax levy. For school districts, the tax levy limit is the highest allowable tax levy (before exclusions) that a school district can propose as part of its annual budget and need the approval of only a simple majority of voters (50 percent plus 1) to pass the budget. If a district proposes a budget with a tax levy amount (before exclusions) above this limit, it will need the approval of a supermajority of voters (60 percent) to pass the budget.
- School districts are required to report their calculated tax levy limit to the state comptroller by March 1 each year.



OSWEGO CITY SCHOOL DISTRICT

Tax Cap: Maximum Allowable Tax Levy

- The maximum allowable tax levy is the tax levy limit PLUS certain exclusions. Taxes levied to fund the following expenses are excluded from the tax levy limit:
 - Voter-approved local capital expenditures.
 - Increases in the state-mandated employer contribution rates for teacher and employee pension systems that exceed two percentage points.
- Court orders/judgments resulting from tort actions of any amount that exceeds 5 percent of a district's current levy.
- A school district adds these exclusions to its tax levy limit without triggering the need for 60 percent voter approval.



OSWEGO CITY SCHOOL DISTRICT

Tax Cap: Proposed Tax Levy

- The third tax levy number is arguably the most important. It's the tax levy called for by a school district's proposed budget. By definition, the tax levy is the total amount of money to be raised locally by a municipality (i.e., school district) after factoring in all other available revenues.
- If a school district's proposed tax levy minus exclusions is less than or equal to the district's calculated tax levy limit, the district will need the approval of a simple majority of voters to pass its budget. If the proposed tax levy minus exclusions is greater than the district's calculated tax levy limit, 60 percent voter approval is needed.

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

Formula for Determining Tax Levy Limit: School Districts

Given to districts

Base Formula

$$\left(\left(\begin{array}{l} \text{Total taxes levied for prior fiscal year} \\ + \\ \text{Prior year reserve offset} \end{array} \right) - \begin{array}{l} \text{Reserve amount (including interest earned)} \\ - \\ \text{PILOTs receivable in coming fiscal year} \end{array} \right) \times \begin{array}{l} \text{Tax base growth factor}^1 \\ + \\ \text{PILOTs receivable in prior fiscal year} \end{array} + \begin{array}{l} \text{Capital tax levy exclusion, prior fiscal year} \\ - \\ \text{Tort exclusion, prior fiscal year} \end{array}$$

Given to Districts

Tax Levy Limit

+ Exclusions

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

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

Tax Levy Limit

Tax Levy Limit, with Exclusions (if applicable)³

¹ Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.
² Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.
³ If school districts propose to exceed this, they must get 60% voter approval for an override.



Next Steps:

- Continue budget building meetings
- Capital budget presentation – next meeting
- Continue to provide information to the BOE as we receive it (aid runs, revenue information, negotiations, etc.)
- Strategic planning information – next presentation





OSWEGO CITY SCHOOL DISTRICT





Minetto Playground Update:

- Late Spring – discussion about funding playground with BOE
- As of today – donations have been received from various group.
- Donations received do not cover total costs (\$141,180.00 still needed)
- District is now working to locate funds in budget lines that can be used to cover costs (with approval from BOE)
- We are investigating whether we can include project in current capital project - TBD



OSWEGO CITY SCHOOL DISTRICT





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THANK YOU!

