



OSWEGO CITY SCHOOL DISTRICT

2025 – 2026 Proposed Budget



Budget Timeline & Process

- **April 1st – Budget Overview (BOE)**
- **April 22th – Proposed Budget – BOE Approval**
- **May 6th – Budget hearing**
- **May 20st – 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

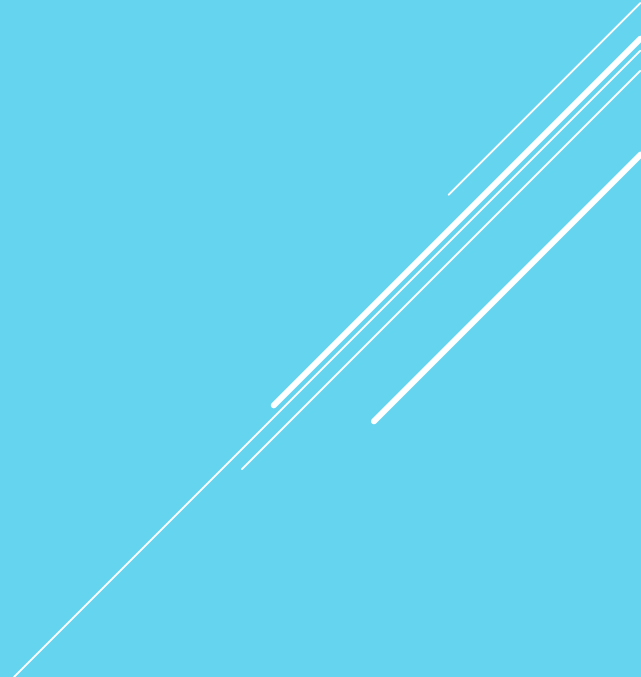
Develop a student-centered budget focused on:

- 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

Program Budget Categories

- ✓ Teaching Regular School
- ✓ Program for Students with Disabilities
- ✓ Occupational Education
- ✓ School Library
- ✓ Computer Assisted Instruction
- ✓ Guidance
- ✓ Health Services
- ✓ Psychological Services
- ✓ Social Work
- ✓ Interschool Athletics
- ✓ Transportation
- ✓ Benefits

Program Budget Priorities

- **Maintain student programs and enhance when possible based on student need**
 - **Maintain current staffing**
 - **Review of Safety and Security – Staffing and infrastructure**
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2025-26 Program Budget Snapshot

	Proposed 25-26	Current 24-25	Difference
Instruction	\$54,729,354	\$52,998,605	\$1,730,749
Transportation	\$4,357,686	\$3,920,341	\$427,345
Benefits	\$31,233,465	\$30,070,994	\$1,162,471
	\$90,320,505	86,989,940	\$3,320,565

\$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
 - ▷ Replace Flag Pole

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.



Three Part Budget Components

Three Part Format –

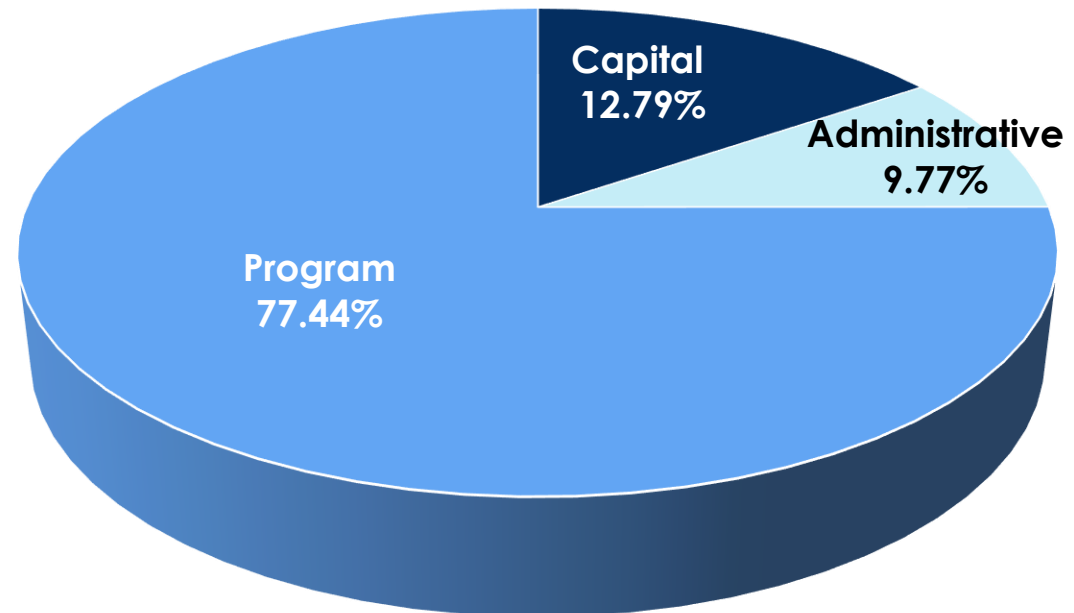
uniform system of accounts

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

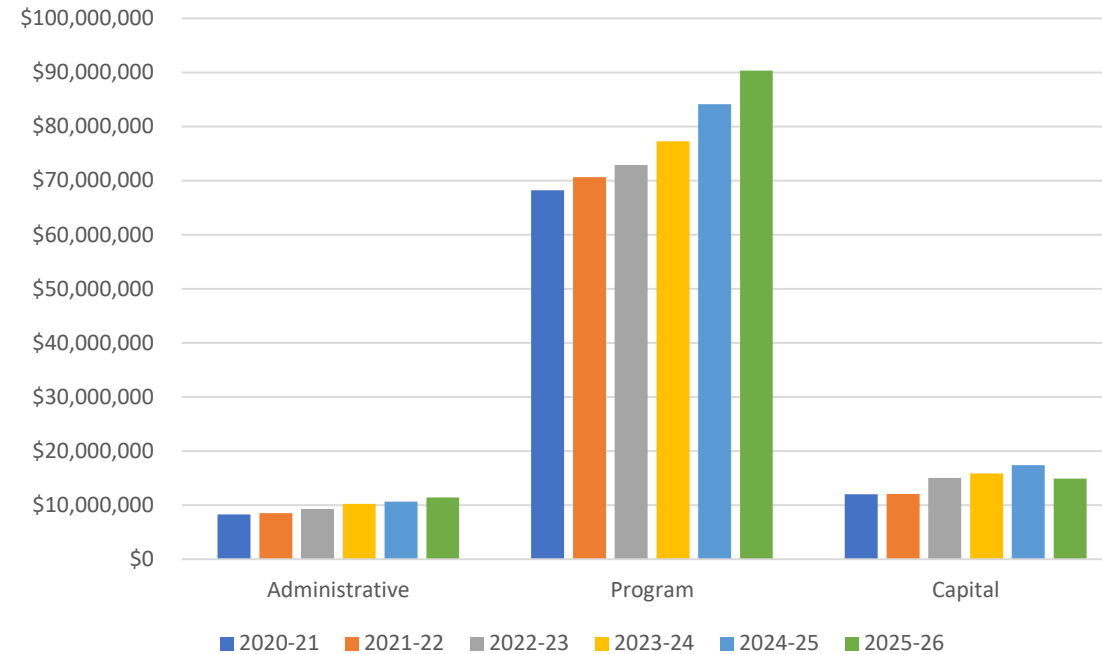
Program – Includes instruction, special education, occupational education, curriculum and staff development, summer school, as well as pupil service such as health, guidance services, library, co-curricular, athletics and transportation.

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 24-25	\$ Difference
Capital	\$17,406,318	15.52 %	\$14,920,314	12.79 %	\$(2,486,004)
Administrative	\$10,615,750	9.47 %	\$11,399,355	9.77 %	\$783,585
Program	\$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
2020-21	\$8,281,323	\$68,213,184	\$12,010,948
2021-22	\$8,490,321	\$70,630,752	\$12,038,728
2022-23	\$9,267,350	\$72,866,511	\$15,027,115
2023-24	\$10,246,232	\$77,266,889	\$15,819,702
2024-25	\$10,615,750	\$84,131,927	\$17,406,318
2025-26	\$11,399,355	\$90,320,505	\$14,920,314

Proposition Summary

1. Budget Vote

2. Board of Education: Election of 2 members

3. Purchase of transportation vehicles:

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

1 wheel chair bus: \$185,410.26

*Total: \$1,487,130.90

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

4. Public Library Levy

*Prior to Auction

Cost assumes 90% State Aid ratio

Expected Trade in Value \$20,000 per vehicle



Thank You

