

2026-2027 PROPOSED BUDGET

April 21, 2026



OSWEGO
CITY SCHOOL DISTRICT

We empower all students to guarantee their successful future.

MISSION

We empower and engage students to guarantee their successful future.

VISION

Our school community is dedicated to equity and excellence for each student.



CORE VALUES

RESPECT: Treat everyone with dignity.

LEARNING: Is the foundation for a productive and fulfilled life.

INTEGRITY: Uphold truthfulness and transparency in all interactions. Maintaining moral and ethical principles in decision-making and actions.

CARING: Demonstrate empathy, compassion, and genuine concern for the well-being of students and community members.

INNOVATION: Foster creativity, exploration, and continuous improvement in education practices.

COMMUNITY CONNECTIONS: Foster strong connections and partnerships with the community to enhance learning opportunities and support all.

COLLABORATION: Promote teamwork, cooperation, and synergy among educators, students, families, and community stakeholders.

SAFETY: Prioritize creating a physically and emotionally safe environment conducive to learning and personal growth.

SOCIAL-EMOTIONAL WELL-BEING: Address and support the social and emotional needs of students through comprehensive programs and services.

DIVERSITY AND INCLUSIVITY: Celebrate diversity and ensure equitable access to educational opportunities for all students.

Budget Guidelines



Develop a student-based budget focused on:

- Implementation of rigorous, engaging, equitable, and authentic curriculum, instruction, assessments, and resources.
- Maintaining excellence while supporting responsive and relevant course offerings.
- Providing experiences, both curricular and extracurricular, that support the varied interests and abilities of the whole child.
- Supporting the diverse academic, social-emotional, and mental health needs of all students.

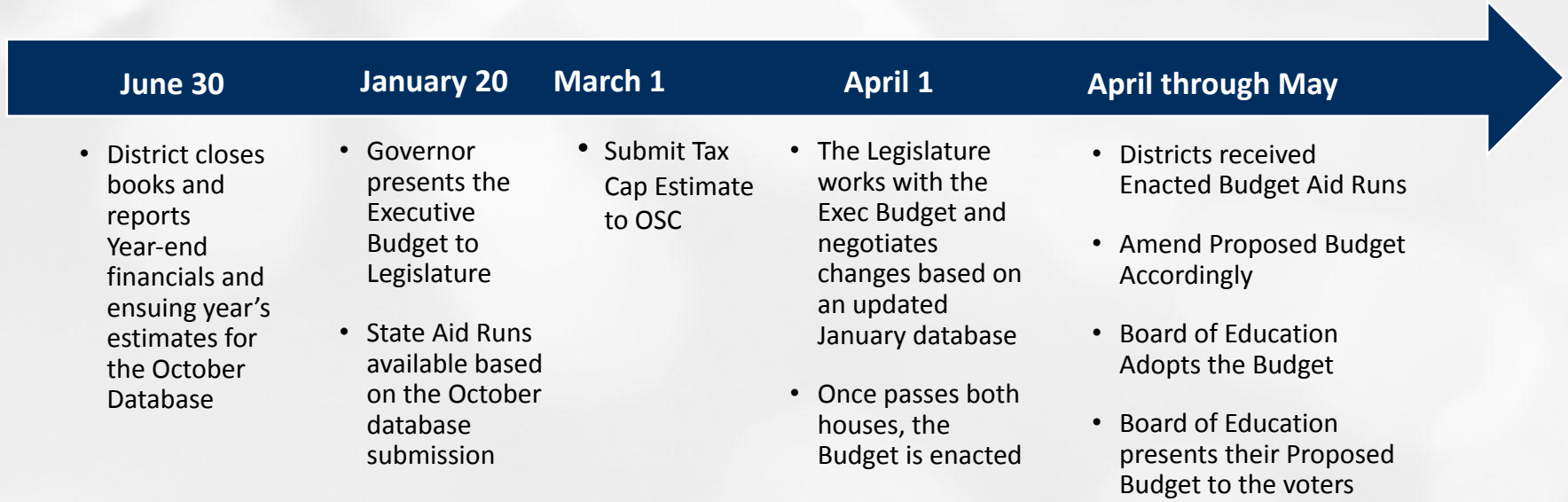
Budget Guidelines



Balance the investment in education with sensitivity to limited community resources by:

- Balancing community expectations for services and programs, with the need to be cognizant of changes in property values, income levels, new state/federal tax laws, and a fluctuating economic landscape.
- Engaging in thoughtful short- and long- range financial planning.
- Engaging legislators to increase NYS Foundation Aid.
- Recruiting, hiring, and retaining diverse employees of the highest caliber.
- Seeking cost efficiencies to further mitigate the financial impact of underfunded and unfunded mandates.

School Budget Timeline & Process



Administrative Budget Summary



| | Proposed Budget 2026-2027 | Current Budget 2025-2026 | Dollar Change | Rationale |
|--------------|------------------------------|-----------------------------|------------------|--|
| Salaries | 5,051,709 | 5,009,267 | 42,442 | Contractual increases and reduction of admin budget position |
| Equipment | 136,000 | 188,000 | -52,000 | Reduction in equipment |
| Contractual | 1,941,564 | 2,365,414 | -423,850 | Estimated contractual decreases (Budget Shifts for Tax Certiorari 25-26) |
| BOCES | 3,994,519 | 3,620,454 | 374,065 | Estimated service increase |
| Supplies | 215,350 | 216,200 | -850 | Slight decrease in supplies |
| Total | 11,339,142 | 11,399,335 | -60,193 | |

Program Budget Overview



| | Proposed Budget 2026-2027 | Current Budget 2025-2026 | Dollar Change | Rationale |
|---------------------------------|------------------------------|-----------------------------|------------------|--|
| Teaching Regular School | 26,896,368 | 26,303,582 | 592,786 | Based on contractual increases in CBA |
| Students With Disabilities | 13,808,445 | 13,768,378 | 40,607 | Based on contractual increases in CBA |
| CTE | 2,098,475 | 2,110,156 | -11,681 | Enrollment fluctuation |
| Library | 1,038,641 | 1,003,367 | 35,274 | Based on contractual increases in CBAs |
| Reading | 2,551,160 | 2,401,654 | 149,506 | Based on contractual increases in CBA |
| Guidance, Psych, Social Work | 3,013,308 | 2,990,808 | 22,500 | Based on contractual increases in CBA |
| Health Services | 816,376 | 777,772 | 38,604 | Based on contractual increase in CBA |
| Music & Theatre | 427,969 | 417,855 | 10,114 | Based on contractual increase in CBA, |
| Textbooks | 215,855 | 215,816 | 39 | |

Program Budget Overview



| | Proposed Budget 2026-2027 | Current Budget 2025-2026 | Dollar Change | Rationale |
|----------------------------------|------------------------------|-----------------------------|------------------|---|
| Departmental Budgets | 2,439,993 | 2,427,784 | 12,210 | Based on contractual increases |
| Computer Assisted Instruction | 1,982,460 | 1,681,001 | 301,459 | Increase based on increase in BOCES (hardware and software upgrades) |
| Athletics | 1,190,439 | 1,036,321 | 154,118 | Increase in Officials. Bringing in facilities rental costs from Capital (Ice, Legends, Golf) |
| Transportation | 4,393,530 | 4,026,025 | 367,505 | Based on contractual increase in CBA and fuel projection |
| All Benefits | 33,343,715 | 31,159,986 | 2,183,729 | Expect 10% increase in health plan costs |
| Total | 94,216,734 | 90,320,505 | 3,896,229 | |

Capital Budget Summary



| | Proposed Budget 2026-27 | Current Budget 2025-26 | Dollar Change | Rationale |
|--------------|----------------------------|---------------------------|------------------|--|
| Salaries | 3,250,954 | 3,125,917 | 125,037 | Contractual increases & need for overtime for snow removal |
| Equipment | 410,000 | 380,000 | 30,000 | Need for Snow Equipment |
| Contractual | 2,440,500 | 1,963,997 | 476,503 | Estimated contractual increases including utilities |
| BOCES | 315,248 | 295,000 | 20,248 | Estimated Service Increase |
| Supplies | 445,900 | 391,300 | 54,600 | Increase in all Supplies 5-7% |
| Debt Service | 9,286,992 | 8,764,100 | 622,892 | <u>Increase in debt payment</u> <u>(includes \$100k Capital Outlay)</u> |
| Total | 16,249,594 | 14,920,314 | 1,329,280 | |

Three Part Budget Components

Three Part Format –

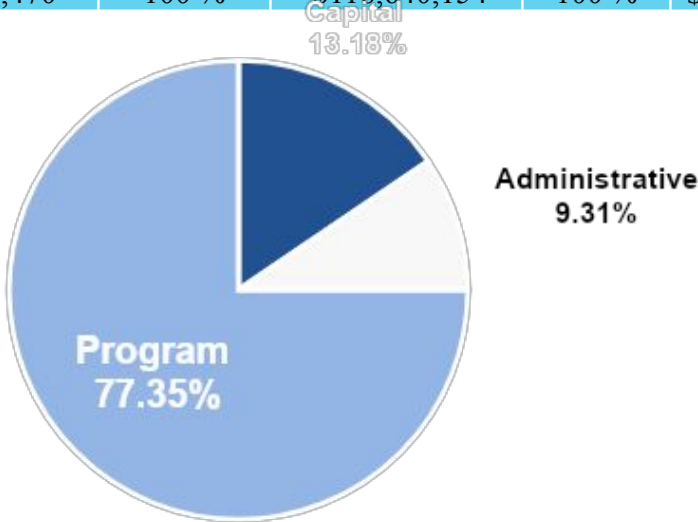
uniform system of accounts

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

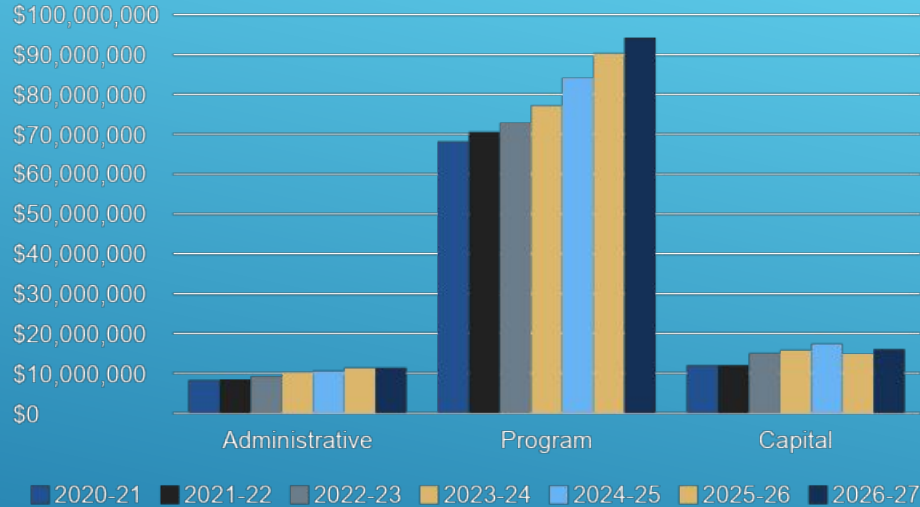
Program – Includes instruction, special education, occupational education, curriculum and staff development, summer school, as well as pupil service such as health, guidance services, library, co-curricular, athletics and transportation.

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

| | 2026-2027 Proposed | % of 24-25 | 2025-26 Budget | % of 25-26 | \$ Difference |
|-----------------------|-----------------------|---------------|-------------------|---------------|------------------|
| Capital | \$16,249,594 | 13.18 % | \$14,920,314 | 12.79 | \$1,329,280 |
| Administrative | \$11,339,142 | 9.31 % | \$11,399,355 | 9.77 | - \$60,193 |
| Program | \$94,216,734 | 77.35% | \$90,320,505 | 77.44 | \$3,896,229 |
| | \$121,805,470 | 100 % | \$116,640,154 | 100 % | \$5,165,316 |



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 |
| 2026-27 | \$11,399,142 | \$94,216,734 | \$16,049,594 |

Proposed 26-27 Appropriation Cuts/Cost Saving measures



- Proposed budget includes approximately \$1,300,000 in cuts.
- 2 positions cut due to enrollment
- 18 positions reduced through attrition. (includes retirements/resignations)
- Elimination of Director of Accountability and Improvement
- Use of Grant funding for Director of Counseling/Student Support
- Increased use of BOCES services to generate additional revenue

2026-2027 Revenue projection



| | Expected 2026-27 |
|----------------|---------------------|
| PILOTS | 26,067,135 |
| Foundation Aid | 42,863,048 |
| Building Aid | \$5,961,515 |
| Other Aid | \$13,639,103 |
| Other Revenues | \$1,889,560 |
| Total | \$90,420,361 |
| Tax Levy | |
| Total | |

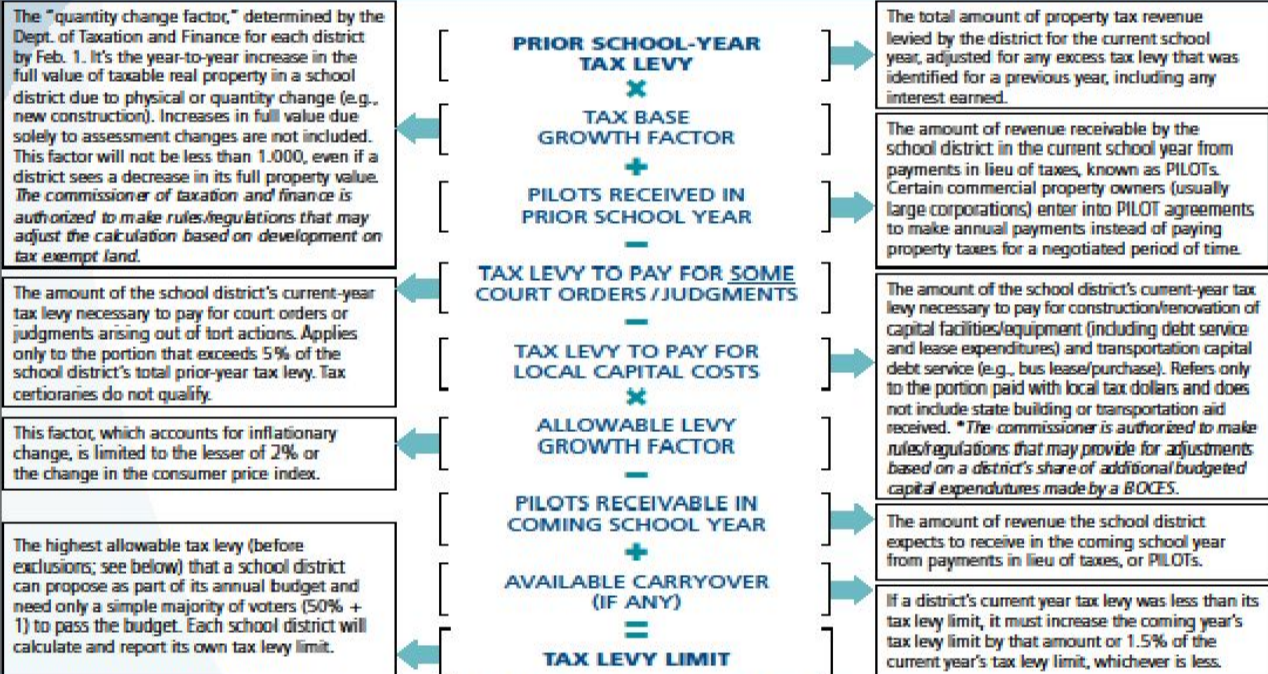


Calculation of the Property Tax Cap

New York's Tax Levy "Cap" Formula: How does it add up?

Although often referred to as a "2 percent tax cap," New York's tax levy "cap" law does not restrict any proposed tax levy increase to 2 percent. Pursuant to the law, each school district must follow an 8-step calculation, outlined below, to calculate its individual "tax levy limit." That limit then determines what level of voter support is required for budget approval.

THE BASE FORMULA





Calculation of the Property Tax Cap

EXCLUSIONS TO BE ADDED

The law excludes certain portions of a school district's tax levy from the calculation above. A district can add these exclusions (described below) to its tax levy limit, increasing the amount of taxes the district is allowed to levy while still needing only a simple majority of voters for budget approval.

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TAX LEVY TO PAY FOR SOME PENSION CONTRIBUTION COSTS

Applies only when the employer contribution rates set by the statewide pension systems (TRS and ERS) increase by more than 2 percentage points from one year to the next. Even with this exclusion, most if not all pension costs must be funded within a school district's tax levy limit.

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TAX LEVY TO PAY FOR SOME COURT ORDERS/JUDGMENTS

The amount of the school district's coming-year tax levy necessary to pay for court orders or judgments arising out of tort actions. Only the amount that exceeds 5% of the school district's prior year total tax levy can be excluded from the tax levy limit. Tax certioraries cannot be excluded.

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TAX LEVY TO PAY FOR SOME LOCAL CAPITAL COSTS

The amount of the school district's coming-year tax levy necessary to pay for construction/renovation of capital facilities or equipment (including debt service and lease expenditures) and transportation capital debt service. This exclusion refers only to the portion paid with local tax dollars (i.e., does not include state building or transportation aid received).*

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MAXIMUM ALLOWABLE TAX LEVY

The tax levy limit plus exclusions. This is the highest total tax levy that a school district can propose as part of its annual budget for which only the approval of a simple majority of voters (50% +1) is required.



Produced by the Capital Region BOCES Communications Service (<http://www.capitalregionboces.org>). In consultation with the Questar III BOCES State Aid and Financial Planning Service. Published January 2016.



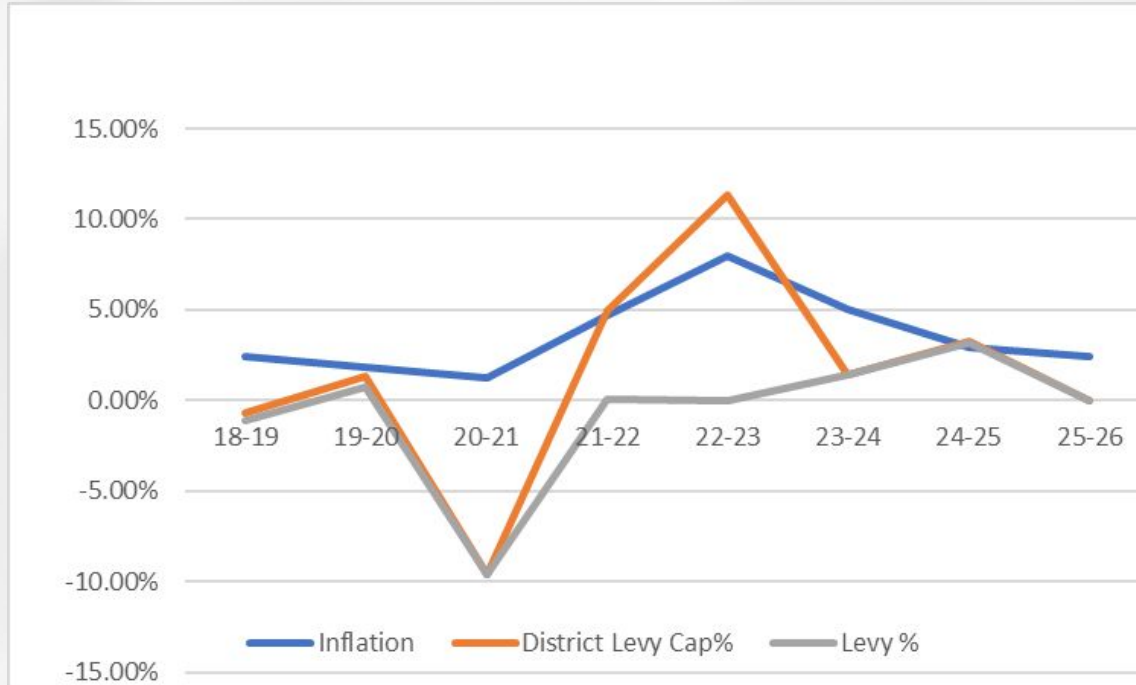
2026-2027 Revenue projection



| | Expected 2026-27 |
|-----------------------------------|---------------------|
| PILOTS | 26,067,135 |
| Foundation Aid | 42,863,048 |
| Building Aid | \$5,961,515 |
| Other Aid | \$13,639,103 |
| Other Revenues | \$1,889,560 |
| Total | \$90,420,361 |
| Tax Levy (Proposed 2.9% increase) | \$28,692,312 |
| Use of Fund Balance/Reserves | \$2,692,797 |
| Total | \$ 121,805,470 |

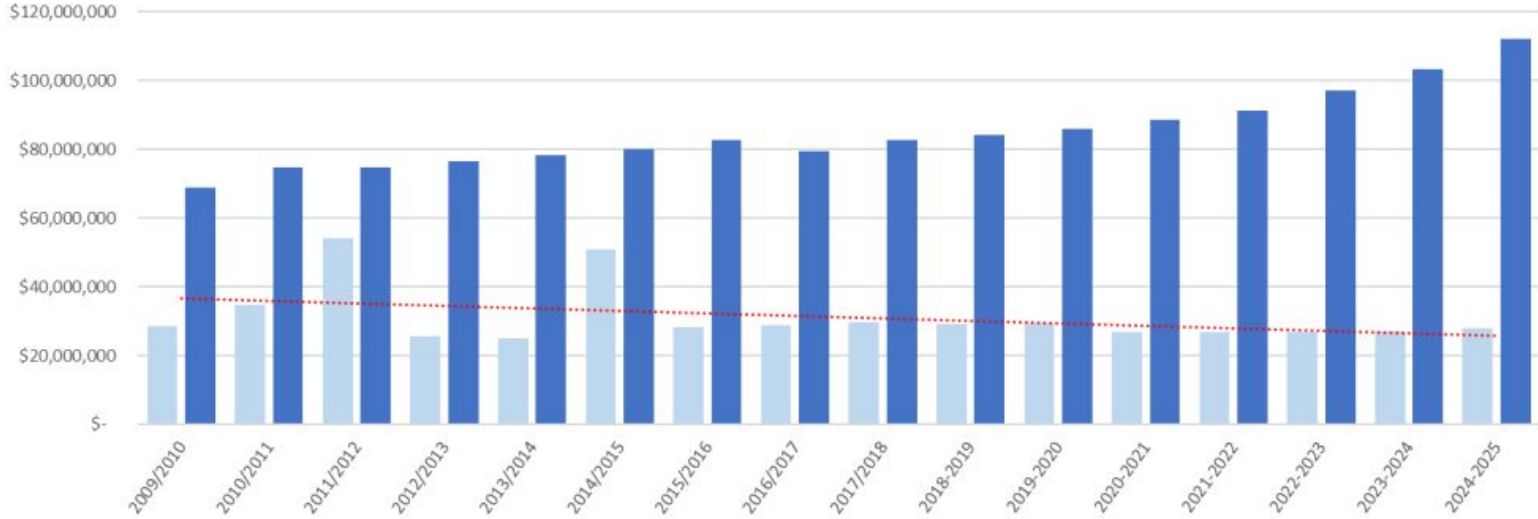
District Levy Cap = 5.05%

2026-2027 Revenue projection



Tax Levy/Total Budget

Tax Levy and Total Budget





Should the District not complete a Capital Outlay Project and stop current\future capital projects?

If planned appropriately, capital projects and capital outlay projects can be “budget neutral” or have minimal impact on the annual budget. School districts receive building aid on capital projects through NYSED which offsets some of the debt service obligations. Our current long range facility plan relies on capital reserve to pay the “community share” of capital projects.

The Oswego City School District’s building aid ratio is 88%

Capital projects updated facilities modernized infrastructure to help with efficiencies and keep instructional spaces optimal for students and staff.



Should the District use more reserves to balance the budget?

Use of fund balance/reserves are one time sources of revenue. Calculating the use of reserves should balance the needs in the current budget and projecting the need to rely on reserve funding in subsequent years.

Long Range Budget Consideration



Full Day UPK for all 4 yr olds in 28-29 school year

Zero emission buses

26-27 Capital Outlay Project



Included as part of the 2026-27 budget is a \$100,000
Capital Outlay Project

- Continue Security Enhancements/Door Replacement at Charles E. Riley Elementary

Contingency Budget



- 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**
 - 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

2026-2027 Proposed Budget – Fast Facts



The Proposed Budget:

Preserves all programs and services for students

Is balanced and remains below the Property Tax Cap – 5.05%

Has subsequent tax levy increase of **2.9%**

Continues to prioritize Safety and Security

Invests in facility upgrades

Focused on short term and long term fiscal health

Proposed Proposition Summary



1. Budget Vote
2. Board of Education: Election of 3 members
3. Purchase of transportation vehicles:

9 full size buses: \$1,575,933.92

4. Public Library Levy

| | 2025-26 | 2026-27 |
|----------------------------|-------------|-------------|
| Purchase | \$1,500,000 | \$1,600,000 |
| Annual Cost (after Aid) | \$30,000 | \$32,000 |

COST ASSUMES 90% STATE AID RATIO/EXPECTED TRADE VALUE \$20,000/VEHICLE

Upcoming Meetings



May 5 – Public Budget Hearing

May 19 – Budget Vote and Board Election



Q & A

QUESTIONS AND ANSWERS