

2026-2027 BUDGET DEVELOPMENT OVERVIEW

April 7, 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.

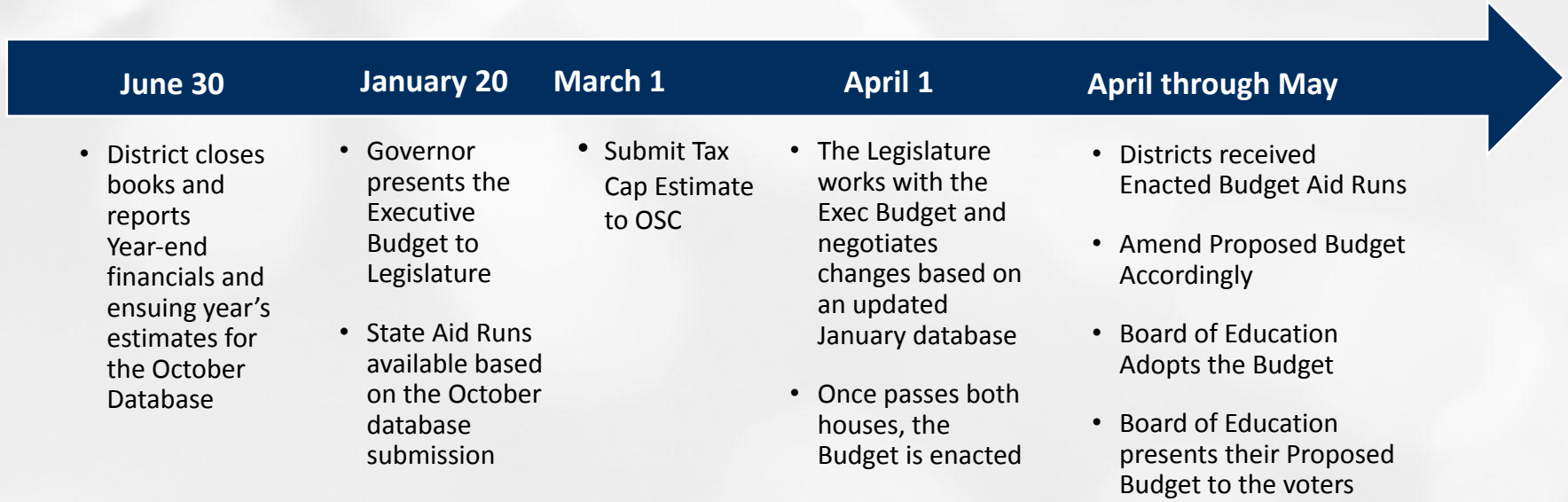
Budget Guidelines



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 Categories

- ✓ 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



Administrative Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Board	9,500.00	9,500.00	-
Clerk	8,250.76	8,251.00	(0.24)
District Meeting	40,500.00	31,200.00	9,300.00
Chief School Admi	571,077.44	550,901.00	20,176.44
Business Office	717,495.85	632,770.00	84,725.85
Auditing	132,000.00	120,000.00	12,000.00
Treasurer	101,548.12	97,653.00	3,895.12
Tax Collector	35,500.00	35,000.00	500.00
Purchasing	59,480.72	57,193.00	2,287.72

Administrative Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Fiscal Agent Fee	19,000.00	18,000.00	1,000.00
Legal	145,595.00	136,900.00	8,695.00
Personnel	427,679.92	435,023.00	(7,343.08)
Public Information	112,090.00	110,115.00	1,975.00
Security	713,348.76	691,095.00	22,253.76
Store room	61,238.32	58,884.00	2,354.32
Central Printing & Mailing	147,500.00	132,500.00	15,000.00
Central Printing	132,909.04	130,701.00	2,208.04
Data Processing	1,024,982.08	950,752.00	74,230.08

Administrative Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Association Dues	8,000.00	7,000.00	1,000.00
Judgements and Claims	10,000.00	10,000.00	-
Assessment of School Property	28,500.00	27,000.00	1,500.00
BOCES Admin	2,332,849.00	2,253,283.00	79,566.00
Curriculum Development	941,273.16	1,007,376.00	(66,102.84)
Supervision of Special Programs	397,037.96	420,429.00	(23,391.04)
Supervision Regular School	2,224,571.20	2,169,547.00	55,024.20
Inservice Training	405,500.00	367,000.00	38,500.00

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 Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Teaching Regular School	26,889,772.27	26,303,582.30	586,189.97
Teaching Incarcerated Youth	500.00	500.00	0.00
Art	30,225.40	29,997.50	227.90
English	11,867.76	11,464.00	403.76
Language	8,060.48	7,787.00	273.48
Physical Education	17,950.00	17,550.00	400.00
Family & Consumer Science	16,150.00	9,800.00	6,350.00
Technology Education	30,990.32	30,408.00	582.32
Mathematics	12,938.32	12,528.00	410.32

Program Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Music	265,643.68	262,042.00	3,601.68
Science	44,650.32	44,168.00	482.32
TV Communications	8,000.00	6,500.00	1,500.00
Social Studies	14,694.72	14,193.00	501.72
Reading	2,401,160.00	2,401,654.00	-494.00
Weight Room	12,979.20	12,480.00	499.20
Textbooks	215,855.50	215,816.00	39.50
Programs-students w/ Disabilities	13,858,445.56	13,768,378.00	90,067.56
Occupational Education	2,098,475.00	2,110,156.00	-11,681.00

Program Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Teaching Special Schools (Summer School)	2,200,000.00	2,200,000.00	0.00
School Library and Audio Visual	1,040,117.36	1,003,367.00	36,750.36
Computer Assisted Instruction	1,982,461.68	1,681,001.42	301,460.26
Guidance-Regular School	2,052,569.36	2,068,619.00	-16,049.64
Health Services-Regular School	814,658.21	777,772.32	36,885.89
Psychological Services - Regular School	782,259.36	750,134.00	32,125.36
Social Work Service - Regular School	178,937.20	172,055.00	6,882.20
Interschool Athletics	1,190,439.44	1,106,321.00	84,118.00

Capital Budget Overview



	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Salaries	3,254,873.00	3,125,917.00	128,956.00
Equipment	410,000.00	380,000.00	30,000.00
Contractual	2,452,500.00	2,005,200.00	447,300.00
BOCES	299,329.00	295,000.00	4,329.00
Supplies	445,900.00	391,300.00	54,600.00
Total	6,862,602.00	6,197,417.00	665,185.00

Proposed 26-27 Appropriation Summary



Appropriations	Proposed Budget 26-27	Adjusted Budget 25-26	Difference
Program	\$ 56,263,519.00	\$ 55,104,117.00	\$1,159,402.00
Administration	\$ 11,252,468.00	\$ 10,847,073.00	\$405,395.00
Capital	\$ 6,862,602.00	\$ 6,197,416.00	\$665,186.00
Transportation	\$ 4,396,471.00	\$ 4,026,025.00	\$370,446.00
Benefits	\$ 33,415,716.00	\$ 31,780,355.00	\$1,635,361.00
Debt Service	\$ 9,614,694.00	\$ 8,744,100.00	\$870,594.00
Total	\$ 121,805,470.00	\$ 116,699,086.00	\$5,106,384.00

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	

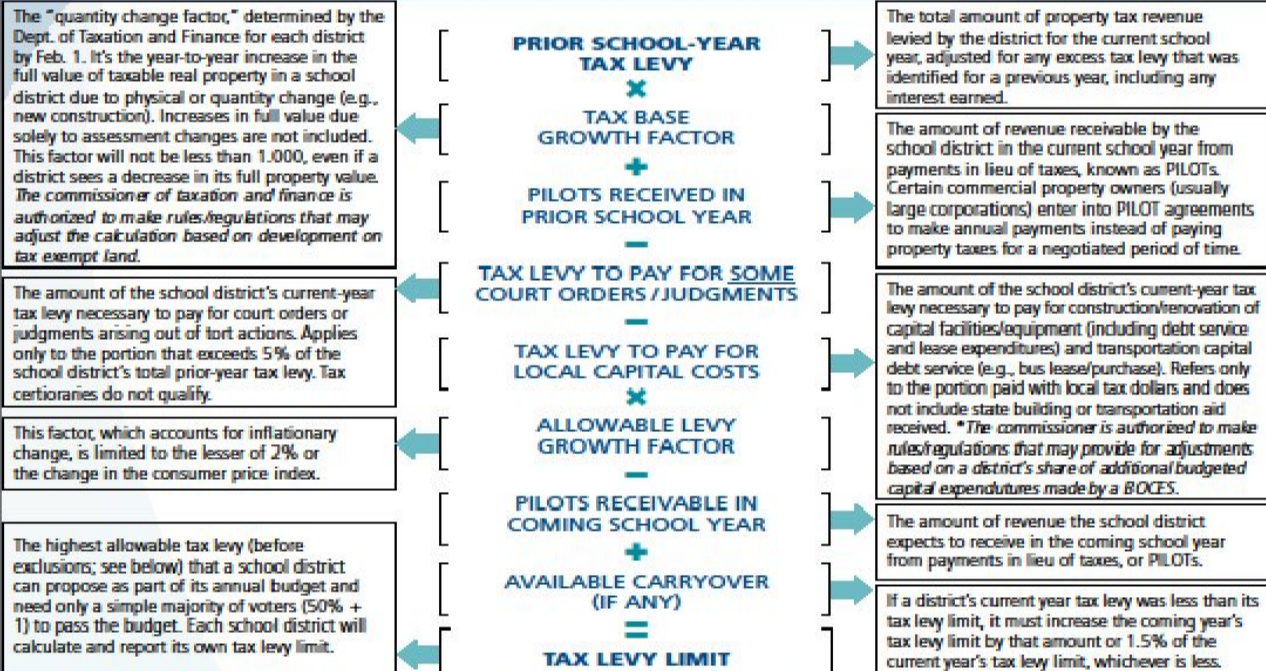


Calculation of the Property Tax Cap

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.



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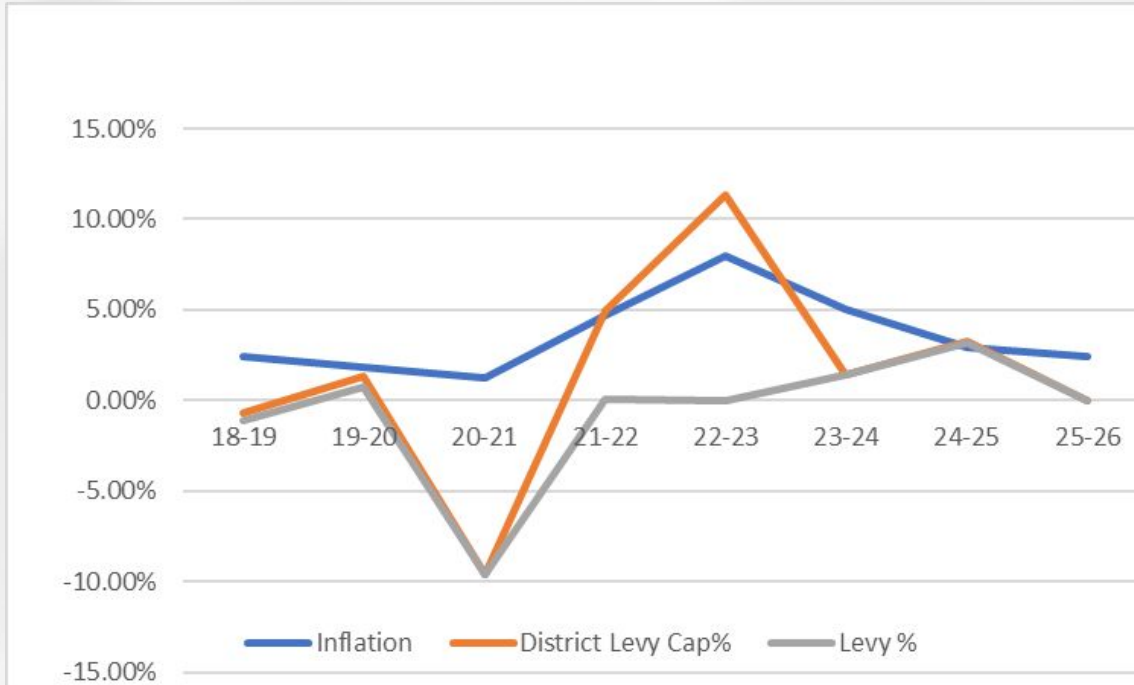
2026-2027 Revenue projection



	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

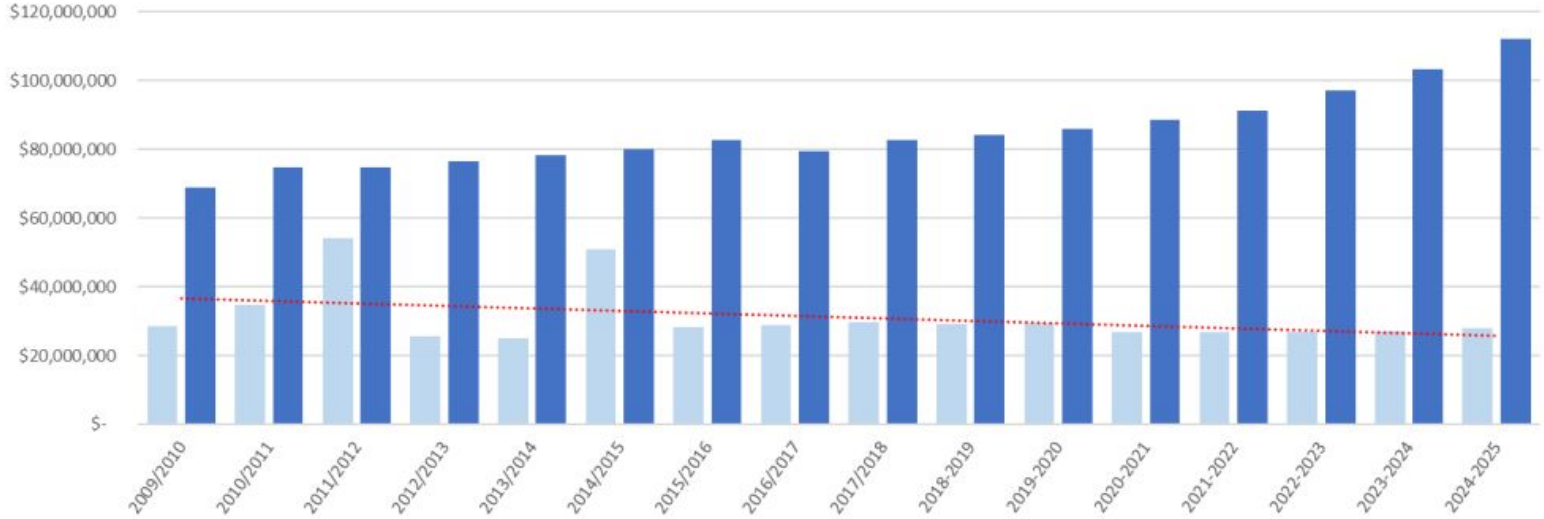
District Levy Cap = 5.05%

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

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

Upcoming Meetings



**April 21 – 26-27 Proposed Budget/Board
Adopts Budget**

May 5 – Public Budget Hearing

May 19 – Budget Vote and Board Election



Q & A

QUESTIONS AND ANSWERS