

Oriskany Central School District



2026-27 Budget Workshop #2

Revenue Picture, Cost Drivers, Expenditure
Planning and Program Alignment



2026-27 Revenue Picture

Local Non-Tax Revenue Sources

Interest Earnings, Rental Property Revenue, Scrap, Rx Reimbursements, Prior Year Refunds, BOCES Refunds, Medicaid Payments, & Misc.

\$468,700

Reserves - Debt Service

Planned use of Debt Service Reserve to offset local portion of debt payments

\$60,000



Tax Cap Levy & PILOT Payments

Levy: Increase 2.14%
\$158,828
PILOTS: \$174,752

\$7,757,578

NYS State Aid

Includes Foundation Aid, Estimated Building Aid, Transportation Aid, Textbook Aid, Computer Hardware Aid, Software Aid, Library Aid, BOCES Aid, & Excess Cost Aid

\$9,769,245

Fund Balance

The accumulated surplus of revenues over expenditures from the prior year that the district uses to support the current budget and reduce the tax levy.

\$1,680,587

REVENUES

Current
2025-2026

Proposed
2026-2027

Estimated State Aid - 1% Foundation Aid Increase

\$9,422,134

\$9,769,245

Property Tax Levy & PILOT Payments

\$7,585,062

\$7,757,578

Reserves - Debt Service & Reserves

\$281,000

\$60,000

Local Non-Tax

\$438,700

\$468,700

Fund Balance

\$1,740,132

\$1,680,587

Total Revenue

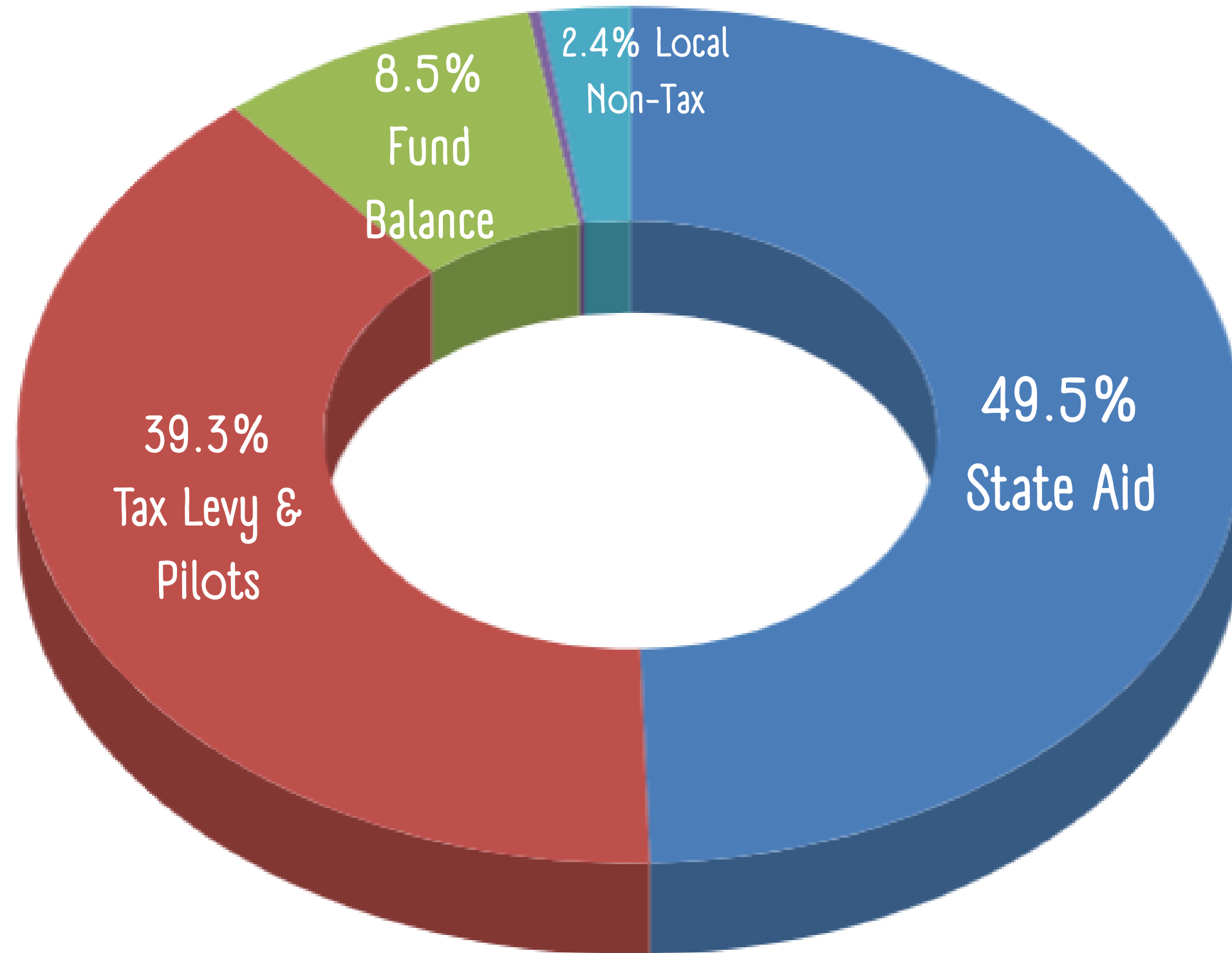
\$19,467,028

\$19,736,110

Revenue for School Districts is limited by legislation, making year-to-year increases in revenues extremely difficult.

The NYS Budget is anticipated in late March - Early April. Once the budget is passed, the district can finalize State Aid amounts for the 2026-27 fiscal year.

2026-2027 Estimated Revenues



- State Aid
- Tax Levy & PILOTS
- Fund Balance
- Reserves
- Local Non-Tax

Expenditure Planning and Program Alignment

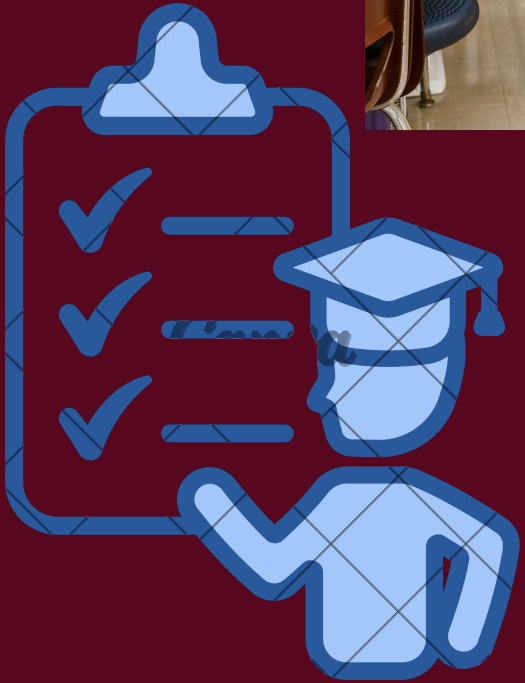
Detailed Expenditure Planning and Program Alignment



Creating a comprehensive budget that forecasts all anticipated costs - analysis of past financial performance, current market conditions, and future financial needs



Aligning programs with strategic priorities to maximize their impact, enhance accountability, and improve decision-making processes.





2026-27 Current Expenditure Conditions



Salary Increases & Ongoing Negotiations

Increasing Cost of Employee Benefits

Health Care - Proposed 10% (March Vote)

ERS, TRS, Social Security (all are rate-dependent)



Increased Costs to Educate Students with Disabilities -
Public/Private Placement Tuition & Lack of Related Service
Providers



Increasing Utilities/Gas & Electric

7% Increase in Insurance

New Athletic Officials Contract



Areas Identified for Potential Expenditure Savings



Retirements - Replacement & Attrition



Collaborative Special Education Services
District Operated Classrooms
Reduction in Private Placements



**Negotiated Health Care Co-pay levels &
Potential Health Care Consortium Merger**



**Re-alignment of Non-instructional,
open & unfilled positions**

3 Expense Categories:

ADMINISTRATIVE -

COSTS RELATED TO THE OVERALL MANAGEMENT AND GOVERNANCE OF THE DISTRICT, INCLUDING BOARD OF EDUCATION, SUPERINTENDENT'S OFFICE, DISTRICT ADMINISTRATION, BUSINESS OFFICE, LEGAL AND AUDITING SERVICES

PROGRAM -

COSTS DIRECTLY RELATED TO EDUCATING STUDENTS, INCLUDING TEACHERS, CLASSROOM INSTRUCTION, SPECIAL EDUCATION, GUIDANCE, LIBRARIES, AND INSTRUCTIONAL SUPPORT SERVICES

CAPITAL -

COSTS ASSOCIATED WITH MAINTAINING AND OPERATING SCHOOL FACILITIES AND INFRASTRUCTURE, INCLUDING BUILDING MAINTENANCE, UTILITIES, TRANSPORTATION, AND DEBT SERVICE FOR FACILITIES AND EQUIPMENT



Budget Alignment Comparison

Budget to Budget
1.38%
\$269,082

2025-26 Approved Budget

2026-27 Estimated Budget

<u>Program</u>	69.1%
<u>Capital</u>	19.1%
<u>Administration</u>	11.8%
<u>25-26 Approved Budget</u>	\$19,467,028

<u>Program</u>	73.1%
<u>Capital</u>	16.5%
<u>Administration</u>	10.4%
<u>2026-27 Estimated Budget</u>	\$19,736,110

More to Come:

ORISKANY CENTRAL SCHOOL

SKYHAWKS

ANCHORED IN HISTORY READY FOR BATTLE

Expenditure Breakouts

3-Part Budget

Legal Notice

State Aid Final Numbers

26-27 Final Proposed Budget



Thank you!

