

BUDGET NEWSLETTER

A PUBLICATION OF THE OWEGO APALACHIN CENTRAL SCHOOL DISTRICT | FISCALLY RESPONSIBLE, EDUCATIONALLY SOUND

VOTE TUESDAY, MAY 19TH. VOTING WILL TAKE PLACE AT APALACHIN ELEMENTARY SCHOOL & THE DISTRICT OFFICE, NOON - 8:00 PM. PLEASE EMAIL VOTE@OACSD.ORG IF YOU NEED TO REQUEST AN ABSENTEE BALLOT. VOTING LOCATION IS BASED ON RESIDENCY

2026-2027 PROPOSITIONS

1 - Budget: Shall the Board of Education of the Owego Apalachin Central School District (OACSD) be authorized to expend the sums set forth in the 2026-2027 Annual Budget in the total amount of \$63,567,555, and to levy the necessary tax therefore?

2 - Buses: Shall the Owego Apalachin Central School District be authorized to purchase diesel school buses, at a maximum estimated cost of \$1,085,000.00, 4-70 passenger and 1-64 passenger wheelchair accessible, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said District shall be issued.

3 - Board Member Election: Three (3) candidates, Michael Aubel, Joseph Palladino, and Jessica Silvanic, are running. There are currently three (3) open Board of Education seats this year. Each seat carries a three-year term.

4 - Library Proposal: Apalachin Public Library has a proposition on the ballot for increased taxpayer funding. (This funding is NOT part of the OACSD budget.)

The entire increase shown in the tax levy is fully offset by the taxes Stagecoach Pipeline will pay through the regular tax roll. The tax levy to the rest of the community is **0%**.

Dear Owego Apalachin Families, Staff, and Community Members,

This year, you will notice a significant change in how our financial data is reported due to a unique transition involving one of our largest industrial partners. Specifically, a Payment in Lieu of Taxes (PILOT) agreement is coming back onto the tax rolls. As a result, while the tax levy increase may appear significant on paper at 17.10%, it does not represent an actual increase for individual taxpayers. **In practical terms, residents can expect an approximate 0% impact on their school tax bills, as this shift reflects a reallocation of tax responsibility rather than an increase in the overall tax burden.**

The Owego Apalachin Central School District Board of Education adopted a proposed \$63,567,555 spending plan for the 2026-2027 school year. This adopted plan represents a 6.35% increase over the previous year and reflects a 17.10% increase in the tax levy; however, it is important to note that the entirety of this increase is due to the PILOT agreement returning to the tax rolls and not the result of new spending impacting taxpayers.

Our budget development continues to be guided by our Blueprint for Excellence, ensuring that every student is prepared to thrive as a successful, contributing adult. Through our SOAR (Student Opportunities Accelerate Readiness) initiative, we remain committed to expanding personalized learning pathways, investing in staff growth, and prioritizing student wellness. The proposed budget maintains and grows student programs UPK-12th grade during and after school, and over the summer.

Understanding the PILOT Transition

What is changing and why?

For several years, Stagecoach Pipeline (formerly CNYOG) has been the district's largest taxpayer under a PILOT (Payment in Lieu of Taxes) agreement. This agreement expired in March 2026. By law, once a PILOT ends, the property's assessment and associated tax payments must return to the regular tax rolls.

cont. on page 2

PILOTs & YOUR PROPERTY TAXES
What's really happening - and why it's not a tax hike

WHAT IS A PILOT?

- PILOT = Payment In Lieu of Taxes
- Attracts **JOBS & DEVELOPMENT**
- Grows the **LOCAL ECONOMY**

WHILE A PILOT IS ACTIVE...

- Off the tax roll
- PILOT payment
- Less in property taxes

WHEN A PILOT ENDS... TWO THINGS HAPPEN

- 1 PILOT PAYMENT ENDS → LEVY GOES UP
- 2 PROPERTY BACK ON TAX ROLL → TAX BASE GOES UP

ARE MY TAXES GOING UP?

- ✓ Bigger Tax Base
- ✓ Levy Goes Up
- ✓ Tax Rate Stays Steady

It's a Wash!

BOTTOM LINE: Property back on the tax roll! Paying taxes like everyone else!

- ✓ NO hidden tax hike!
- ✓ NO surprise
- ✓ NYS TAX CAP COMPLIANT!
- ✓ NO surprise spending!
- ✓ NYS tax check!
- ✓ Stronger tax base!

Tioga County Real Property Tax Services
Clear Information • Fair Assessments • No Surprises

While this change is strictly a technical accounting requirement mandated by New York State law and the NYS Tax Cap formula, it creates a unique visual impact on our Property Tax Report Card:

- **The Shift:** Previously, payments from Stagecoach Pipeline were categorized as "Miscellaneous Revenues." Starting with the 2026-2027 budget, this revenue must be moved into the "Property Tax Levy" category.
- **The Appearance:** Because this \$3,183,700 is moving from one "bucket" to another, it will create the appearance of a sizable increase in the tax levy.
- **The Reality:** This increase is fully offset by the returning tax payment from Stagecoach Pipeline. It is a change in reporting, not a change in the actual tax burden shared by residents.
- **Important Note:** This revenue shift is a non-discretionary requirement of the NYS Tax Cap formula. If the budget were to fail, state law requires the district to revert to the prior year's tax levy. Because of this technical shift, a "contingency" budget would necessitate approximately \$3 million in cuts to balance the books, which would have a devastating impact on our programs, staffing, and services.

Looking Ahead

Despite these reporting complexities, the district remains in a strong financial position. We are continuing to prepare for New York State's Blue Ribbon Graduation Measures and are maximizing our partnerships, such as our long-term lease with BOCES for the CTE Building, to ensure our facilities remain state-of-the-art.

We encourage you to review this newsletter, which provides a visual breakdown of the PILOT transition. Our goal is transparency, and we want to ensure every resident understands that our commitment to fiscal responsibility remains as firm as our commitment to student excellence.

Your vote is important. We invite you to join us for the annual budget vote on May 19, 2026. Thank you for your continued support and for partnering with us to keep Owego Apalachin a model district where excellence is celebrated.

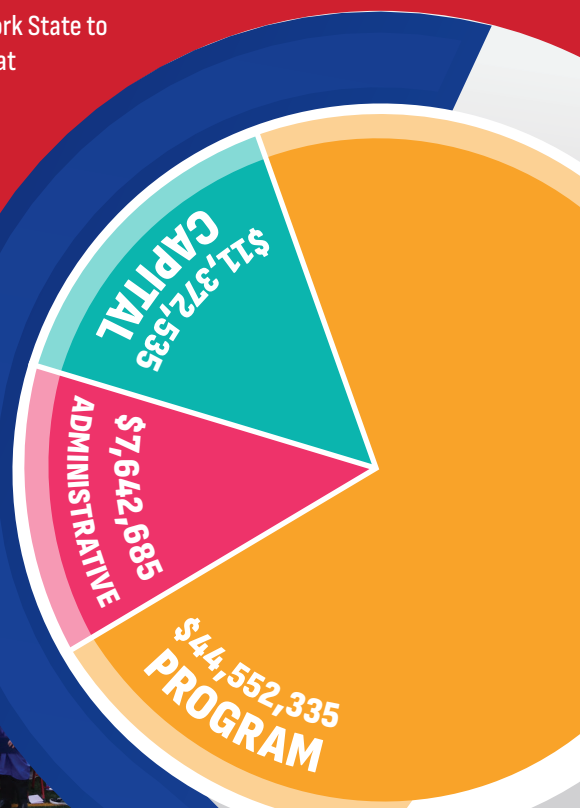
Sincerely,
The Owego Apalachin Board of Education & District Administration

THREE-PART PROPOSED BUDGET

The Commissioner of Education issued Regulation 170.8, which requires all school districts in New York State to present their budget information in accordance with a prescribed format. This newsletter follows that format, showing the total proposed expenditure budget in three parts - Program, Capital and Administrative components. In addition, school districts are required to provide an estimate of debt service payments and an estimate of New York State aid displayed as a percentage of the proposed expenditure budget. On the following pages you will find the school district's proposed 2026-27 expenditure budget presented in accordance with this regulation.

PROPOSITION 1 -

Shall the Board of Education of the Owego Apalachin Central School District be authorized to expend the sums set forth in the 2026-2027 Annual Budget in the total amount of \$63,567,555.00 and to levy the necessary tax therefore?



THREE-PART PROPOSED BUDGET | PROGRAM • CAPITAL • ADMINISTRATIVE

PROGRAM

Provides funds for instructional and educational support, computer assisted instruction, guidance, health, co-curricular, and interscholastic sports programs. Provides funds for the purchase of computers, network upgrades, computer enrichment programs, and music programs.

BUDGET FUNCTION	2025-2026 ADOPTED BUDGET	2026-2027 PROPOSED BUDGET
INSTRUCTIONAL	\$26,964,143	\$27,916,500
TRANSPORTATION	\$2,391,599	\$2,452,661
COMMUNITY RECREATION (POOL)	\$50,000	\$60,000
INTER-FUND TRANSFERS	\$35,000	\$35,000
EMPLOYEE BENEFITS	\$14,014,178	\$14,056,674
LEGAL	\$31,500	\$31,500
TOTALS:	\$43,486,420	\$44,552,335

CAPITAL

Provides funds for the operation and maintenance of the school districts physical plant, including utilities. Also included are debt service payments.

BUDGET FUNCTION	2025-2026 ADOPTED BUDGET	2026-2027 PROPOSED BUDGET
Plant Operations, Maintenance, Security	\$3,636,379	\$3,865,916
Property Tax Refunds	\$5,000	\$5,000
Employee Benefits	\$987,280	\$952,382
Debt Service	\$4,197,070	\$5,549,237
Inter-fund Transfers	\$0	\$1,000,000
TOTALS:	\$8,825,729	\$11,372,535

ADMINISTRATIVE

Provides funds for general management and support activities, including Board of Education, central and financial administration, staff support, central services, and special items. Also included are instructional administration and curriculum development.

BUDGET FUNCTION	2025-2026 ADOPTED BUDGET	2026-2027 PROPOSED BUDGET
Board of Education (incl. district clerk & district meeting)	\$19,876	\$19,896
Chief School Administrator's Office (incl. clerical salary, supplies, conferences, membership dues)	\$299,772	\$318,105
Business Administration Office (incl. clerical salaries, tax collectors, auditing, legal, PR, supplies, personnel, insurance, dues, transportation)	\$1,682,688	\$1,724,906
Curriculum Development & Support	\$2,303,048	\$2,406,454
Central Data Processing & Services	\$1,194,976	\$1,235,443
Employee Benefits	\$1,957,455	\$1,937,881
TOTALS:	\$7,457,815	\$7,642,685

College Credit Achievement

2025 Graduating Class

75%

TOTAL STUDENTS WITH COLLEGE CREDIT

58%

STUDENTS WITH 15+ COLLEGE CREDIT

53%

STUDENTS WITH 20+ COLLEGE CREDIT

36%

STUDENTS WITH 60+ COLLEGE CREDIT

11%

STUDENTS WITH 70+ COLLEGE CREDIT

SUMMARY OF EXPENDITURES & REVENUE

SUMMARY OF EXPENDITURES

BUDGET FUNCTION	2025-2026 APPROVED BUDGET	2026-2027 PROPOSED BUDGET	DIFFERENCE
Program	\$43,486,420	\$44,552,335	\$1,065,915
Capital	\$8,825,729	\$11,372,535	\$2,546,806
Administrative	\$7,457,815	\$7,642,685	\$184,870
TOTALS:	\$59,769,964	\$63,567,555	\$3,797,591

SUMMARY OF REVENUES

BUDGET FUNCTION	2025-2026 APPROVED BUDGET	2026-2027 PROPOSED BUDGET
Fund Balance Appropriation	\$1,600,000	
Real Property Tax (Includes STAR)	\$18,619,730	
Payment in Lieu of Taxes (PILOT)	\$3,773,928	
Fund Balance Appropriation - Current Capital Projects	\$0	
Appropriated Reserves	\$40,000	
State Aid	\$33,283,306	
Other Revenue	\$6,226,928	
TOTALS:	\$59,769,964	



Find Out More Information! Ask Questions

Here is where the PILOT is returning to the tax rolls. This will cause the overall tax levy to appear to increase significantly. However, taxpayers should expect their individual tax bills to remain stable and consistent with recent years.

Official Public Hearing:
 May 11th, 2026
 6:00pm
 Board of Education Room -
 OA District Office

PROPERTY TAX REPORT CARD

2026-2027 Property Tax Report Card

000601 -Owego-Apalachin CSD
 Contact Person: Dr. Corey Green
 Telephone Number: 607-687-6224

	Budgeted 2025-2026 (A)	Proposed Budget 2026-2027 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	59,769,964	63,567,555	6.35%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	18,619,730	21,803,430	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable 2	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	18,619,730	21,803,430	17.10%
F. Permissible Exclusions to the School Tax Levy Limit	520,310	655,205	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	18,470,822	21,821,245	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Reserve Cap (E - B - F + D)	18,099,420	21,148,225	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	371,402	673,020	
Public School Enrollment	1,898	1,898	0.00%
Consumer Price Index			2.63%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2026-2027, includes any carryover from 2025-2026 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-2026 (D)	Estimated 2026-2027 (E)
Adjusted Restricted Fund Balance	9,861,068	9,761,117
Assigned Appropriated Fund Balance	1,600,000	2,600,000
Adjusted Unrestricted Fund Balance	2,366,472	2,499,759
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.96%	3.93%

SPECIFIC BUDGET QUESTIONS?

Email Questions:
 OAUupdate@oacsd.org

Use the Let's Talk! QR Code

Contact The District Directly:
 Public Information
 (607) 687-7307 (ext. 7080)



SCHOOL BUS PURCHASE

PROPOSITION 2 –

Shall the Owego Apalachin Central School District be authorized to purchase diesel school buses, at a maximum estimated cost of \$1,085,000.00, 4-70 passenger and 1-64 passenger wheelchair accessible, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said District shall be issued.

OACSD BUS REPLACEMENT PLAN

HOW THE PLAN WORKS:

1. With voter approval, new buses are purchased and older buses are removed from regular service.
 - All new buses are equipped with the latest technology and 3-Point seat belts.
 - New buses are more fuel efficient.
2. The district issues bonds (borrows money) to pay for the replacement buses.
3. The bonds are paid back over five years.
4. Each year, the district receives New York State Transportation Aid, which covers about 81% of the debt service on the bonds. That leaves the remaining 19% of the cost to be made up from the district's general fund.
5. At the end of the five-year bond period, the district owns those buses outright.
6. The funds budgeted for those paid-off buses are then available to pay for that year's newly purchased buses. This long-term plan makes sure the district stays on a regular replacement cycle, keeps the bus fleet in good condition, and results in minimal impact on taxpayers and the budget.



COMMUNITY LIBRARY PROPOSALS



Apalachin Library

Seeking Additional Taxpayer Funding

One of the proposals on the ballot will ask voters to decide on taxpayer funding for the Apalachin Library. Upon voter approval, the proposition becomes a cumulative annual appropriation for the library.

The funding is not part of the OACSD budget and is listed on taxpayers' bills as a separate line item. Those funds go directly to the library. This year the Apalachin Library is seeking an additional \$5,000 in annual taxpayer support. If approved, it will set annual local taxpayer support to \$177,444

BOARD OF EDUCATION ELECTION

Board Member Election: Three (3) candidates, Michael Aubel, Joseph Palladino, and Jessica Silvanic, are running. There are currently three (3) open Board of Education seats this year. Each seat carries a three-year term.



Michael Aubel

I have been a part of the Owego-Apalachin school community for 28 years as a teacher, coach, parent, and resident, and have served 21 years as a school district administrator. My wife, Melissa, is a lifelong resident of Owego and a recently retired elementary teacher from OACSD. We are proud parents of two OFA graduates, Taylor (Class of 2020) and Alex (Class of 2024).

As a BOE member, I remain committed to supporting students, maintaining fiscally responsible budgets, providing strong oversight, and continuing to improve our district's culture. Thank you for your consideration.



Joseph Palladino

I am a certified guidance counselor and school administrator with more than 20 years of experience in education. I have lived in Owego for over 30 years, and all three of my children attended Owego Free Academy; two have graduated, and one is currently a senior.

I feel a strong connection to this community where I grew up, and serving as a member of the Board of Education has given me the opportunity to give back to the community that helped raise and educate me. I have found this work to be both challenging and rewarding, and I look forward to the opportunity to continue serving for another term.



Jessica Silvanic

My name is Jessica Silvanic, and I am seeking re-election to the Owego Apalachin Central School District Board of Education. I have lived in the district for 14 years. My husband and I have three daughters: two currently attending OFA and one who graduated last year.

I previously worked in the district as both a daily and long-term substitute, was a parent volunteer, and a member of various district committees. Having that experience provided invaluable insight into the schools, staff, students, and the inner workings of what goes on.

Over the last three years, I have tried to uphold a promise to provide transparent communication, accountability, and action. While we have gotten better, there is still room for improvement. In my first term, I learned so much and am continuing to grow every day. I am choosing to run again because there is more work to be done, and I can now apply the knowledge I have gained to achieve even better results.

**EACH STUDENT
THEIR FUTURE**





ENRICHMENT PROGRAMS

FREE

After School Enrichment Programs at OES & AES

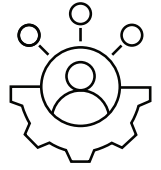
OVER 500 STUDENTS PARTICIPATE



OVER 50 FREE

Summer Enrichment Programs grades K-12

OVER 1,000 STUDENTS PARTICIPATE



FREE BREAKFAST & LUNCH DISTRICT WIDE



CAREER & COLLEGE READY



UNIQUE ON-CAMPUS PROGRAMS

HAWKEYE GRAPHICS

A student-run, small-business print shop.

DRONE SOCCER

Team-based sport where students pilot small, caged drones.

WINNERS CIRCLE PROJECT

Students are given the opportunity to build and market a real race car on campus



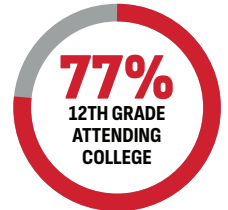
110 Students in Career & Tech Education

4,757 College Credits Earned

7 OA on-campus BOCES Programs

38 College Courses Offered

\$200,501 dollar amount of local Scholarships awarded



PERFORMING ARTS

165 Students in **Band**

165 Students in **Chorus**

63 Students in **Drama Production**

MUSIC ACCOLADES:

CHAMBER SINGERS

Gold at level 6 (NYSSMA)

CONCERT BAND

Silver at level 6 (NYSSMA)

JAZZ BAND II

Silver at level 3 (NYSSMA)

JAZZ BAND I

Silver at level at level 6 (NYSSMA)

CHAMBER SINGERS

performed at All State Conference



Owego Apalachin Central School District

5 Sheldon Guile Boulevard, Owego New York 13827

Board Members

Joseph Palladino, *President*
Michael Aibel, *Vice President*
John Crawford
Linda Gretz
Theresa Heimbuecher
Nora Schumacher
Jessica Silvanic

Superintendent of Schools

Dr. Corey A. Green

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ECRWSS

WHO CAN VOTE?

WHO CAN VOTE? You can vote on the school district budget if you are: Eighteen (18) years of age on the voting date, a citizen of the United States, and a resident of the school district for 30 days prior to the voting date. You do not need to be a property owner in order to vote, but you must live in the district. You do not need to be registered with the board of elections, but must show a valid photo ID. To request an absentee ballot, please contact the District Clerk or her designee by emailing vote@oacsd.org. All ballots must be received at the district office no later than 5 pm on May 19th, 2026. For questions about voting and registration, call the District Clerk at (607) 687-6215 or send an email to vote@oacsd.org.

OWEGO APALACHIN CENTRAL SCHOOL DISTRICT

School Budget Vote
May 19th, 2026
Noon – 8:00 PM

2 Polling Locations

Based on Residency

Apalachin Elementary School

405 Pennsylvania Avenue, Apalachin
&

OACSD District Office

5 Sheldon Guile Boulevard, Owego

School Budget

Official Public Hearing

May 11th, 2026 | 6:00 P.M.

Board of Education Room, OA District Office
5 Sheldon Guile Boulevard, Owego

SPECIFIC BUDGET QUESTIONS?

Email Questions:
OAUpdate@oacsd.org

Use the Let's Talk! QR Code

Contact The District Directly:
Public Information
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