



# 2025-2026 Revenue and Expenditure Budget

Monica LaClair, CPA  
Assistant Superintendent for Business

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MS/HS



# ONTEORA CENTRAL SCHOOL DISTRICT

## 2025-2026

### PROJECTED REVENUES

|                    | 2024-2025<br>Actual | 2025-2026<br>Budget | \$ Difference      | %<br>Difference |
|--------------------|---------------------|---------------------|--------------------|-----------------|
| Tax Levy           | \$48,434,118        | \$49,402,800        | \$968,682          | 2.00%           |
| Other Tax<br>Items | \$70,292            | \$71,000            | \$708              | 1.01%           |
| Foundation<br>Aid  | \$7,817,819         | \$7,974,175         | \$ 156,356         | 2.00%           |
| Other Aids         | \$2,445,327         | \$2,657,276         | \$211,949          | 8.67%           |
| Misc *             | \$765,000           | \$965,001           | \$ 200,001         | 26.1%           |
| <b>Total</b>       | <b>\$59,532,556</b> | <b>\$61,070,252</b> | <b>\$1,537,696</b> | <b>2.58%</b>    |

\* Misc includes interest earned on deposits, BOCES refund, foster care billing, Interfund Transfers



# ONTEORA CENTRAL SCHOOL DISTRICT

## 2025-2026

## PROJECTED EXPENSES

|                     | 2024-2025<br>Actual  | 2025-2026<br>Budget | \$<br>Difference    | %<br>Difference |
|---------------------|----------------------|---------------------|---------------------|-----------------|
| General Support     | \$ 2,224,453         | \$2,366,712         | \$ 142,259          | 6.4%            |
| Operations & Maint  | \$ 3,495,829         | \$3,479,412         | \$ (16,417)         | (0.47)%         |
| Instruction         | \$ 28,717,276        | \$28,987,697        | \$ 270,421          | 0.94%           |
| Transportation      | \$ 6,252,532         | \$ 6,093,969        | \$ (158,563)        | (2.54)%         |
| Employee Benefits   | \$ 20,586,808        | \$21,412,268        | \$ 825,460          | 4.01%           |
| Community Service   | \$ 20,000            | \$20,000            | \$ 0                | 0%              |
| Debt Service        | \$ 63,602            | \$63,602            | \$ 0                | 0%              |
| Interfund Transfers | \$ 965,000           | \$1,165,000         | \$ 200,000          | 20.7%           |
| <b>Total</b>        | <b>\$ 62,325,500</b> | <b>\$63,588,660</b> | <b>\$ 1,263,160</b> | <b>2.03%</b>    |

*Debt Service item is for fitness room equipment lease*



# GENERAL SUPPORT

|                 | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|-----------------|---------------------|------------------------|------------------|-----------------|
| General Support | \$ 2,224,453        | \$ 2,366,712           | \$ 142,259       | 6.4%            |

- **Administrative Salaries:** Compensation for district leadership and administrative staff.
- **Business & Central Office Expenses:** Operational costs for finance, HR, and district administration.
- **Legal:** Funding for legal services and consultations.
- **BOCES:** Costs associated with shared services including
  - **Public Relations Expenses:** Communications and community engagement efforts.
  - **Capital Expenditures:** Increase due to **BOCES iPark** project.
- **Insurance:** Coverage for district properties, liability, student accident, and other protections.
  - **Phoenicia Reduction Not Included**
- **Real Property Tax Refunds:** Funds allocated for tax adjustments or reimbursements.



# OPERATIONS & MAINTENANCE

|                    | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|--------------------|---------------------|------------------------|------------------|-----------------|
| Operations & Maint | \$ 3,495,829        | \$ 3,479,412           | \$ (16,417)      | (0.47)%         |

- **Facilities Salaries:** Staffing costs for maintenance and operations.
- **School Resource Officers (SRO) Contract:** Funding for school safety personnel.
- **Safety & Security:** Investments in campus security measures.
- **Utilities:** Costs for electricity, water, heating, and other essential services.
- **Grounds Maintenance:** Upkeep of outdoor spaces, athletic fields, and landscaping.
- **Building Repairs:** Funds allocated for facility maintenance and necessary repairs.
- **District-Wide Supplies:** General operational materials for maintenance, custodial and basic instructional needs.
- **Equipment Purchases:** \$70,000 allocated for 2025-2026 to acquire:
  - Tractor
  - Scissor Lift
  - Utility Terrain Vehicle (UTV)



# INSTRUCTION

|             | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|-------------|---------------------|------------------------|------------------|-----------------|
| Instruction | \$ 28,717,276       | \$28,987,697           | \$ 270,421       | 0.94%           |

- **Regular Education: Increase of \$259,924.**
  - Makes up over 50% of the instructional budget
  - Includes BOCES CTE and summer school
- **Pupil Personnel Services (PPS)** – Includes Special Education, Guidance, Psychology, Social Work, and Health: **Increase of \$12,705.**
  - Makes up 35% of instructional budget
- **Technology: Increase of \$14,238.**
- **Athletics: Decrease of \$16,446,** due to stipend adjustments.
  - District offers 15 different sports across 3 different seasons



# TRANSPORTATION

|                | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|----------------|---------------------|------------------------|------------------|-----------------|
| Transportation | \$ 6,252,532        | \$ 6,093,969           | \$ (158,563)     | (2.54)%         |

- **Salaries:** Adjusted due to fewer district-employed drivers
- **Repairs & Maintenance:** Ongoing upkeep of district vehicles
- **Contractual Costs:** Expenses related to service agreements
- **First Student:** Costs associated with outsourced transportation services
- **Fuel**
- **Equipment**
  - Acquisition of **one (1) small bus** for district use.
- **Transportation Aid:** Onteora receives 6.5%



# EMPLOYEE BENEFITS

|                   | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|-------------------|---------------------|------------------------|------------------|-----------------|
| Employee Benefits | \$ 20,586,808       | \$21,661,329           | \$ 1,105,313     | 5.22%           |

- **Health Insurance:** Accounts for **\$14,561,759** of total employee benefit expenses
  - **Final rates increased by 7.52% for non-medicare and average 1.5% for medicare.**
  - **Active Employees:** 260 covered, costs rose to **\$8,107,955.**
  - **Retired Employees:** 319 covered, costs increased to **\$6,453,804.**
- **Workers' Compensation:** Provides coverage for job-related injuries
- **Union Welfare Benefits:** Includes **dental and vision coverage.**
- **Retirement Costs:** Allocated for incentives and accumulated sick leave payouts as per bargaining agreements



# COMMUNITY SERVICE/DEBT SERVICE/INTERFUND TRANSFER

|                   | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|-------------------|---------------------|------------------------|------------------|-----------------|
| Community Service | \$ 20,000           | \$ 20,000              | \$ 0             | 0%              |

- **Local library funds**

|              | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|--------------|---------------------|------------------------|------------------|-----------------|
| Debt Service | \$ 63,602           | \$ 63,602              | \$ 0             | 0%              |

- **Fitness room equipment lease**

|                     | 2024-2025<br>Budget | 2025-2026<br>Projected | \$<br>Difference | %<br>Difference |
|---------------------|---------------------|------------------------|------------------|-----------------|
| Interfund Transfers | \$ 965,000          | \$1,165,000            | \$ 200,000       | 20.7%           |

- **\$750,000 Transfer to Capital**
- **\$325,000 Transfer to School Lunch**
- **\$ 80,000 Transfer to Federal Fund**



# ONTEORA CENTRAL SCHOOL DISTRICT

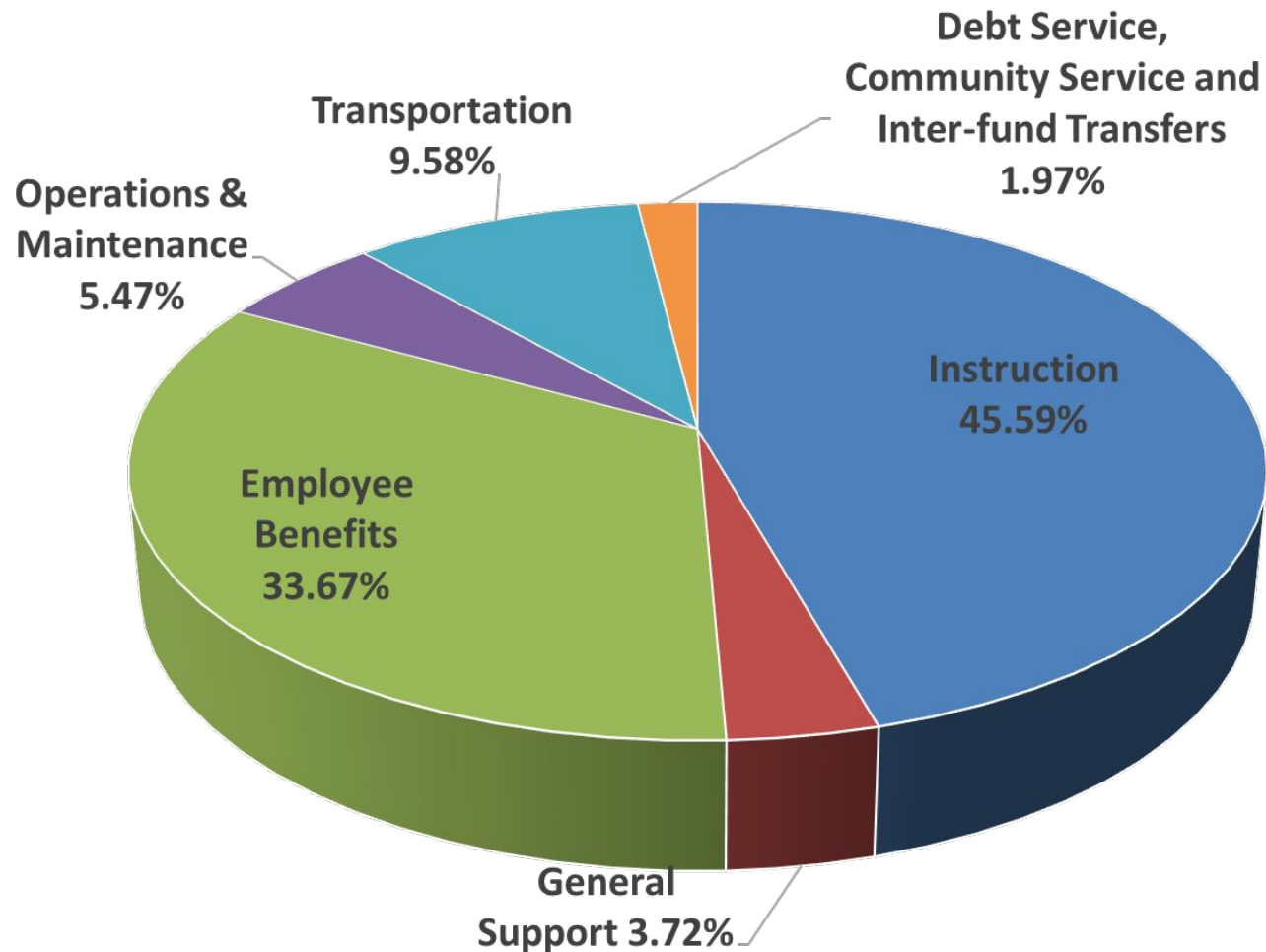
## RECOMMENDED APPROPRIATED FUND BALANCE

|                        | 2024-2025<br>Adopted | 2025-2026<br>Budget |
|------------------------|----------------------|---------------------|
| Projected Revenues     | \$59,532,556         | \$ 61,070,252       |
| Projected Expenditures | \$62,325,500         | \$ 63,558,660       |
| Projected Difference   |                      | <b>\$2,518,408</b>  |
| Appr. Fund Balance     | \$2,792,944          |                     |



# ONTEORA CENTRAL SCHOOL DISTRICT

## Budget Components (%)



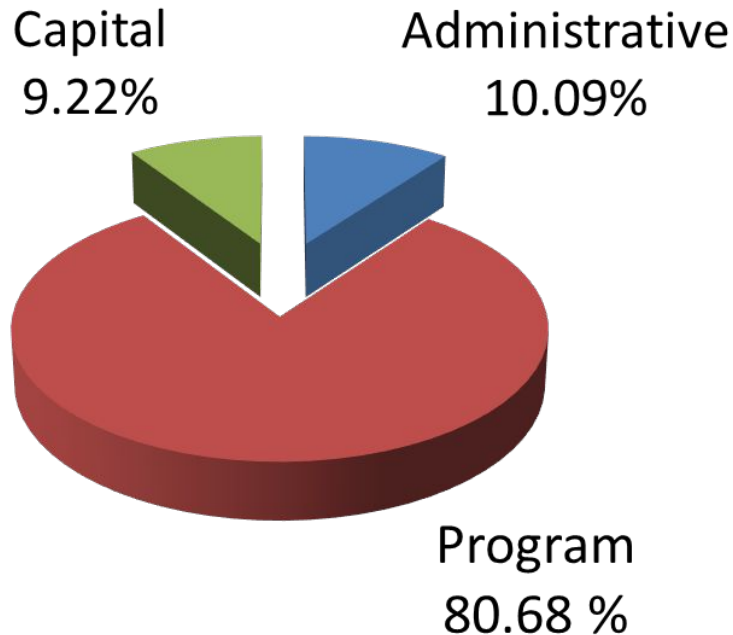


# ONTEORA CENTRAL SCHOOL DISTRICT

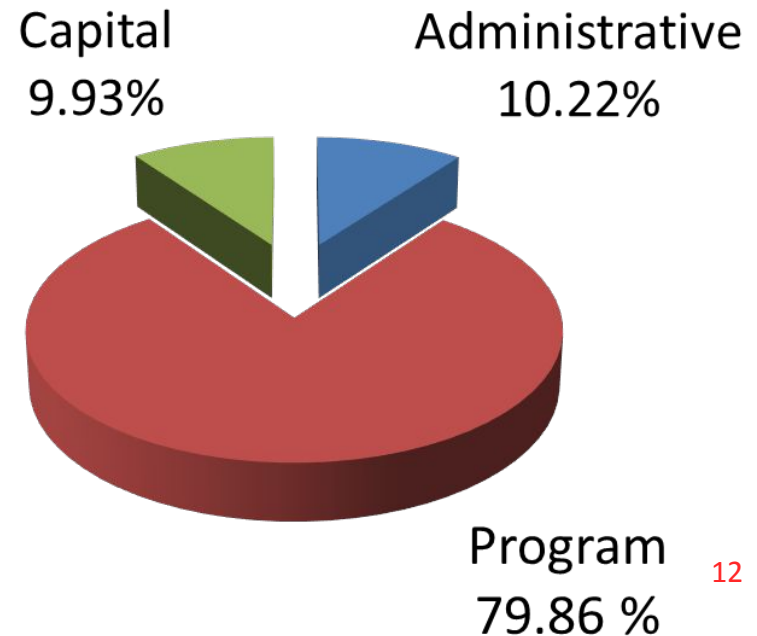
## Three Part Budget

New York school districts must, by law, divide their budgets into three components - administrative, capital and program - and each year they must show how much each portion has increased in relation to the whole budget.

2024-2025



2025-2026





# ONTEORA CENTRAL SCHOOL DISTRICT

## Three Part Budget

### Administrative

Administrative salary & benefits,  
insurance, legal fees, data  
processing, BOCES Admin.  
Increased \$206,918 over 24-25

### Capital

School Bus purchases, debt service,  
facility costs, utilities, maintenance,  
custodial salaries & benefits  
Increased \$561,104 over 24-25

### Program

Teacher, TA, paraprofessional  
salaries & benefits, textbooks,  
co-curricular, athletics, staff  
development, transportation costs  
Increased \$495,138 over 24-25

**Total Increase from 24-25  
to 25-26 is \$1,263,160**



# ONTEORA CENTRAL SCHOOL DISTRICT

## Propositions

### Proposition #1

Approve a \$63,588,660 Expenditure Budget

### Proposition #2

Approve the capital project. The proposition language is legally required and cannot be modified.



# ONTEORA CENTRAL SCHOOL DISTRICT

## Proposition 2

(a) That the Board of Education of Onteora Central School District, in the Counties of Ulster and Greene, New York (the "District"), is hereby authorized to construct improvements and alterations to Bennett Elementary School and the Middle School/High School and to construct site, athletic and recreational improvements; and to expend therefor an amount not to exceed the estimated total cost of \$70,500,000; (b) that the amounts of \$10,000,000 from the District's "2023 Capital Reserve Fund", approved by the voters of the District on May 16, 2023, and \$5,000,000 available from current funds of the District are each hereby authorized to be expended to pay a portion of said total cost, and such expenditures are hereby approved; and (c) that a tax is hereby voted in an aggregate amount of not to exceed \$55,500,000 to finance the balance of such total cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; and that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the aggregate principal amount of not to exceed \$55,500,000 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

Section 2. The proceeds of the bonds authorized pursuant to the Bond Proposition set forth in Section 1 hereof, and any bond anticipation notes issued in anticipation of said bonds, may be applied to reimburse the District for expenditures made for the purpose or purposes for which said bonds are authorized. The foregoing statement of intent with respect to reimbursement is made in conformity with Treasury Regulation Section 1.150-2 of the United States Treasury Department.



# ONTEORA CENTRAL SCHOOL DISTRICT

## Contingency Budget

If the budget fails on May 20, 2025:

District can resubmit the same budget, a different budget or go to a contingent budget

A second budget vote would be held on June 17, 2025

If a budget is defeated a second time, then the District would be required to go to a contingency budget

In a contingent budget, the 2025-2026 tax levy would remain at the same level as the 2024-2025 school year.

Other contingency rules would apply

- No purchase of equipment

- \$225,023 in recommended budget

- Administrative Component Cap

- Fees must be charged for Facilities Use

- (including PTA/Booster Club and town rec)

|                                                   |              |
|---------------------------------------------------|--------------|
| 24-25 Tax Levy                                    | \$48,434,118 |
| 25-26 Proposed Tax Levy                           | \$49,402,800 |
| 25-26 Tax Levy at Contingency                     | \$48,434,118 |
| Difference between Tax Levy Limit and Contingency | \$968,682    |



# ONTEORA CENTRAL SCHOOL DISTRICT

## Board Seats

- Two Board Trustee seats with term starting July 1, 2025
- Both seats have three year terms (through June 30, 2028)
- Petitions are due Monday April 21, 2025 by 5:00pm
  - 29 District resident signatures are required



# ONTEORA CENTRAL SCHOOL DISTRICT

- April 1, 2025 Superintendent's Recommended Budget
- April 22, 2025 Board Adoption of Budget  
Approval of Property Tax Report Card  
Board Vote on BOCES Administrative Budget
- May 6, 2025 Public Budget Hearing @ MS/HS
- May 20, 2025 Budget Vote and Board Elections
- June 17, 2025 Budget Re-vote, if necessary





**ONTEORA CENTRAL SCHOOL DISTRICT**

**QUESTIONS ?**