



2026-2027 Rollover Budget Presentation

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Middle School/High School





Single Polling Location

- ❑ Under the law, only school districts with multiple election districts can have multiple polling locations. Since Onteora eliminated election districts effective May 2019, per our attorney's we should have implemented centralized voting at that time.
- ❑ Centralized voting with extended hours provides the most efficient, accessible, and well-managed voting experience for our district and is in compliance with our legal obligations.
- ❑ Early voting will continue and elementary students won't lose a half day of instruction - no early dismissal needed moving forward.
- ❑ The Budget calendar and District calendar need to be updated and communication regarding this change will be included in all budget presentations, notices, and the newsletter.
- ❑ Board policy #1611 will need to be amended
- ❑ BOE will need to pass a resolution



DRAFT Tax Levy Limit Calculation

(as of 2/5/26)

		2025-2026	2026-2027
Prior Year Tax Levy		\$48,434,118	\$49,402,800
Tax Base Growth Factor	(x)	1.0083	1.0039
Prior Year Pilots	(-)	\$20,698	\$ 21,000
Prior Year Exemptions	(-)	\$0	\$428,433
Allowable Growth Factor (CPI)	(x)	1.02	1.02
Current Year Pilot	(+)	\$21,000	\$ 22,000
Current Year Exemptions	(+)	\$428,433	\$425,998
Available Carryover from 25-26	(+)	\$0	\$ 50,738
Employee Retirement Exclusion	(+)	\$ 0	\$ 0
Max Allowable Tax Levy	(=)	\$49,881,971	\$50,626,535
Tax Levy Adopted		49,402,800	
Dollar Increase/(Decrease)		\$968,682	\$1,223,735
Percentage Increase/(Decrease)			2.48%



2026-2027 Initial Projected Revenues

	2025-2026 Budget	2026-2027 Projected	\$ Difference	% Difference
Tax Levy*	\$49,402,800	\$50,626,535	\$1,223,735	2.48%
State Aid **	\$10,631,452	\$10,780,480	\$ 149,028	1.40%
Misc ***	\$1,036,000	\$1,037,000	\$ 1,000	.1%
Total	\$61,070,252	\$62,444,015	\$1,373,763	2.20%

* The draft calculated tax levy limit

** Based on the executive budget, will not be finalized until the NYS Budget is adopted

** Misc. category includes: Interest income, BOCES Refund, Foster Care Billing, Interfund Transfers



State Aid Analysis

- » *2026-2027 Budgeted Aid is based on 2025-2026 Budgeted Expenses while 2026-2027 Actual Aid is based on 2025-2026 Actual Expenses*
- » **Foundation Aid**
 - > Onteora may receive the minimum 1% increase
 - > Calculated Foundation aid is \$669,500
 - > Amount of Hold Harmless (our overfunded amount) increased to \$7,384,416
 - > [NYS Executive Budget.xlsx](#)
- » **Examples of Expense Driven Aid**
 - > Building Aid – 31%
 - + Based on approved Capital Project expenditures
 - + Does not include repairs
 - > Transportation Aid – 6.5%
 - + Based on estimated Transportation operating expenses
 - + Aid ranges from 6.5% - 90%
 - > BOCES Aid – 36%
 - + Aid on salaries for BOCES specialists raised from \$30,000 to \$60,000 (phased in over 3 years)
 - + Aid ranges from 36% - 90%
 - > Excess Cost Aid
 - + Public – 25%
 - + Private – 50.6% (decreased from 65%)
 - + Aid is received on anything over our state determined Basic Contribution of \$49,229



2026-2027

Initial Projected Expenses

	2025-2026 Budget	2026-2027 Projected	\$ Difference	% Difference
General Support	\$ 2,366,712	\$ 3,043,928	\$ 677,216	28.6%
Operations & Maint	\$ 3,479,412	\$ 3,938,256	\$ 458,844	13.2%
Instruction	\$ 28,987,697	\$ 30,340,532	\$ 1,352,835	2.05%
Transportation	\$ 6,093,969	\$ 6,110,414	\$ 16,445	0.26%
Employee Benefits	\$ 21,412,268	\$ 22,483,068	\$ 1,070,800	5.00%
Community Service	\$ 20,000	\$ 20,000	\$ 0	0%
Debt Service	\$ 63,602	\$ 18,602	\$ (45,000)	(70.75)%
Interfund Transfers	\$ 1,165,000	\$ 1,165,000	\$ 0	0%
Total	\$ 63,588,660	\$ 67,119,800	\$ 3,531,140	5.55%



Summary of Expenses

» Salary – \$26,318,566 (39.3%)

- > Doesn't include \$688,000 of salaries paid out of Federal Grants
- > Based on Contracts
- > Instructional/Administrative staff - 170 employees
- > Non-Instructional staff – 114 employees
- > Additional salaries for Substitutes, Coaches, Club Advisors

» Benefits – \$22,483,068 (33.5%)

- > Based on Contracts
- > 239 Active employees on health insurance
- > 347 Retirees on health insurance
- > Includes reimbursement of retirees for Medicare Part B costs as per the contract

» Other - \$18,218,166 (27.2%)

- > Supplies
- > Materials
- > Equipment
- > Contracts
- > Maintenance/Repairs Parts
- > BOCES Capital/Admin



2025 - 2026 Budget Drivers

Contractual Payroll Increases

- > Increase of almost \$750,000 over 2025-2026

» BOCES Budget

- > Increase of \$1 million over 2025-2026
 - + \$574,100 is capital payment (final payment)
- > Increases across the board for all services averages 6.8%

» Health Insurance budgeted at 16% increase

- > Increase of \$1.2 million over 2025-2026

» Teacher Retirement (TRS) from 9.59% to 8.24%

- > Reduction that helped offset some of the health insurance increase

» Employee Retirement System (ERS) average increase from 15.2 -17.6%

» Buildings & Grounds

- > Safety & Security increase of \$100k (Staffing in MS/HS security vestibule)
- > Increase in cost of utilities (electric, oil, refuse removal) of over \$100k

» Uncertain Special Education placements

» Projected savings won't be realized until Onteora consolidates



Initial Projected Difference

	2025-2026 Adopted	2026-2027 Initial
Projected Revenues	\$61,070,252	\$62,444,015
Projected Expenditures	\$63,588,660	\$67,119,800
Projected Difference		\$4,675,785
Appr. Fund Balance	\$2,518,408	



Appropriated Fund Balance Historical

School Year	Appropriated Fund Balance Budgeted
2025-2026	\$2,518,408
2024-2025	\$2,792,944
2023-2024	\$3,270,000
2022-2023	\$2,962,206
2021-2022	\$2,775,000
2020-2021	\$3,265,620
2019-2020	\$3,265,620



Questions?