



Odessa-Montour Central School District
26-27 Revised Budget Presentation

New York State Changes Impacting OM

- In 24-25, Odessa Montour became a 'hold harmless' district in the eyes of New York State.
- That means, New York State believes OM is currently receiving more foundation aid than it is entitled to.
- Due to that designation, OM has no guarantee of receiving any additional foundation aid going forward.
- The Executive Run of the proposed NYS budget gave OM a 1% increase in foundation aid for 26-27.
- The Final Run of the proposed NYS budget gave OM a 2% increase.
- NYS passed the education portion of the budget on May 21st a day after the vote budget vote and the entire budget on May 28th. The latest in 16 years.



Budgeting Facts for 26-27

- A 1% increase in Foundation Aid from NYS equals \$101,345.
- A 1% increase in the current tax levy will generate \$56,648 in new money.
- Three budget codes in the proposed 26-27 budget represent a current \$853,322 increase in costs year to year.
 - Health insurance premiums \$567,000
 - BOCES Career and Technical Education tuition \$184,322
 - BOCES Special Classroom costs \$102,000



OM District Priorities



Odessa-Montour Central School District Priorities 2026

Priority #1: Educate Every Student

Actions:

- Maintain small class sizes
- Increase our ability to meet the needs of all students
- Continuous curriculum development and alignment
- Facilitate the SEL for all students

Priority #2: Student Performance

Actions:

- Literacy focus across all curriculums
- Maintain a graduation track for all students
- Increase student performance on NYSED 3-8 and Regents exams
- Support students for post-graduation life

Priority #3: Educational Enhancement Opportunities

Actions:

- Increase student opportunity for career exploration and internships
- Assess students' participation in extra-curricular and athletic opportunities both in school and in the community
- Tailor offerings to meet the needs for interests of students

Priority #4: Physical Plant and Facilities

Actions

- Increase the opportunity for community use of the school
- Increase functionality and operating efficiency



Recent Budget History

2021-2022	\$17,880,462	+\$975,487
2022-2023	\$18,452,087	+\$571,625
2023-2024	\$19,978,992	+\$1,526,905
2024-2025	\$21,258,665	+\$1,279,673
2025-2026	\$22,562,566	+\$1,303,901
2026-2027	\$23,150,708	+\$588,142



Budget Vote on May 19th, 2026

The proposed budget on May 19th was \$23,390,156.

The proposed budget received 254 yes votes and 192 no votes, a percentage of 56.9%

Because the proposal required the District to exceed the tax cap, the proposed budget needed to receive 60% approval and was defeated by 14 votes.

The revised proposed budget reflective of the feedback received by voters on May 19th, the District did make some changes to the revised budget proposal that will go to the voters on June 16th.

These changes have reduced expenditures, added local revenue, and provided funding for the position of school resource officer.



Budget Revisions Since May 19th, 2026

1. An increase in the Universal Pre K grant from NYS received the day after the last budget vote has enabled the district to move approximately \$120,000 from general fund expenses to grant expenses.
2. Expenses were reduced in BOCES services and district supply codes.
3. Stipends for certain building level positions were eliminated.
4. Funding was reallocated within the budget to provide funding for a new school resource officer in the 26-27 school year.
5. The district will be taking an additional \$147,366 from our debt service fund and applying it to those payments in 26-27.



Budget Detail

2026-2027 Proposed Budget



THE THREE PART BUDGET

The **ADMINISTRATIVE** component provides for overall general support and management of the operations of the District and includes: Board of Education costs, Central and school administration, Business Operations, curriculum development, BOCES administrative expenses, and benefits for current and retired persons in this category.

The **PROGRAM** component provides for all expenditures related to the instructional program of the District including special education, support services, co-curricular and athletic programs, counseling and health services, pupil transportation, and benefits for current and retired persons in this category.

The **CAPITAL** component provides for all costs associated with maintaining facilities and grounds as well as building and equipment repairs, maintenance and custodial supplies and materials, utilities, debt service payments, and benefits for current and retired persons in this category.

Three Part Budget Breakdown

2025-2026			2026-2027	
Administrative:	\$3,400,252	15.08%	\$3,675,116	15.87%
Program:	\$14,287,622	63.32%	\$15,401,568	66.53%
Capital:	\$4,874,692	21.60%	\$4,074,024	17.60%
Total:	\$22,562,567	100%	\$23,150,708	100%

Budget Development Process

- The process began in October 2025
- BOCES Initial Service Requests
 - Internal review of all COSERs
- Meetings with Principals and Department Heads
- Insurance discussions with bargaining units
- Consultation with
 - Fiscal Advisors – Building Aid
 - RJTimbs- Short- and Long-Term Financial Analysis
 - STAC Consultant – Excess Cost Aid
 - Transportation Audit
- Review of Executive State Aid Run



Anticipated Revenues by Source

SOURCE	2025-26	2026-27
NYS Operating Aid	\$12,700,612	\$13,376,574
NYS Building Aid	\$3,158,298	\$2,381,804
Property Tax Items	\$5,664,809	\$6,016,116
Designated Fund Balance	\$579,828	\$764,828
Reserves	\$183,720	\$183,720
Other Revenue	\$275,300	\$427,666
Total	\$22,562,567	\$23,150,708



26-27 Property Tax Cap Calculation

Prior Year Tax Levy	5,664,809
Tax base growth factor	X <u>1.0000</u>
	5,664,809
Prior Year PILOT	+ <u>7,500</u>
	5,672,309
Prior year exemptions	<u>-\$0 prior year local share of capital</u>
Adjusted Prior Year Levy	\$5,672,309
Allowable Growth Factor	X <u>1.02</u> (2% Language from here)
	5,785,755
Coming Year PILOT	- <u>31,081</u>
	5,754,674
Available Carryover	+ 86,971
TAX LEVY LIMIT (Reported to Comptroller March 1 Annually)	\$5,841,645
Coming School Year Exemptions	+ \$0 upcoming local share of capital
ALLOWABLE TAX LEVY LIMIT 2026-2027	\$5,841,645 anything below will require 50% majority
**Proposed levy is currently set at \$6,016,116, or 6.2%. This will require a 60% supermajority to approve the 26-27 budget proposal.	

Possible Impact on at \$100,000 home with STAR

		2025-2026 Actual	2026-2027 Projected	
	Assessed Value @ 100%	\$100,000	\$100,000	
	STAR Reduction	<u>\$ 30,000</u>	<u>\$ 30,000</u>	
	Net Taxable Value	\$ 70,000	\$ 70,000	
	Tax Rate	<u>\$ 9.63 actual</u>	<u>\$ 10.23 est</u>	
	Total Tax	\$674.10	\$716.10	
	Difference		+\$42.00 per year Or +\$3.50 per month	

Average Tax Levy Increase Over The Last Six Years

2021-2022	\$ 5,210,384	0%
2022-2023	\$ 5,366,435	2.99%
2023-2024	\$ 5,446,932	1.50%
2024-2025	\$ 5,446,932	0%
2025-2026	\$ 5,664,809	4.00%
2026-2027 proposed:	\$ 6,016,116	6.20%
Average per year:	With the proposed 6.2% levy increase for 26-27, the average levy increase per year over the last six years would be 2.44%.	



Contingency Budget Information

Should this budget be defeated and the District adopt a contingency budget, the following things will occur:

- Student supplies/consumables given to students will not be purchased.
- Three to five instructional positions will be abolished.
- Non-essential maintenance work will not be done.
- Purchase of equipment for buildings, grounds, athletics, and security upgrades will not happen.
- Reductions in sports and extracurricular offerings.
- No use of school facilities by community groups without a fee to cover all necessary expenses incurred.
- The funding for a new school resource officer will be removed.
- Other items at the discretion of the OM Board of Education.



Final Message

- This budget proposal preserves and protects all current student programs as well as cocurricular and extracurricular student offerings.
- This budget proposal preserves and protects the socio-emotional supports that our students and families have come to rely on.
- This budget proposal will fill the gap in district revenue created by the loss of federal and state funding over the last three years.
- Odessa Montour Central School continues to focus on offering the highest quality programming for all of our students in the most cost-effective way for our community.



At OM We....



OM

Engage • Empower • Educate

Every student. Every day.

Vote Date/Location/Time

Tuesday, June 16th

Noon- 8pm

District Conference Room, Room 305



Thank you!!

- Questions can be directed to:

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