

OLEAN CITY SCHOOL DISTRICT

2024-2025



BOARD OF EDUCATION
ANNUAL BUDGET

PROPOSITION # 1

2024-2025 Basic Budget

Shall the following resolution be adopted, to wit:

RESOLVED that the basic budget for the Olean City School District (the "District") for the fiscal year commencing July 1, 2024, and ending June 30, 2025, as presented by the Board of Education, is hereby approved and adopted and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

The proposed budget for 2024-2025 is in the amount of fifty-six million, one hundred sixty-nine thousand, five hundred twenty-five dollars (\$56,169,525).

ELECTION OF MEMBERS OF THE BOARD OF EDUCATION

Election of members of the Board of Education will be held on May 21, 2024, from 7:00 a.m. until 9:00 p.m. EDT.

The election of members of the Board shall be held to fill two (2) at-large positions on the Board, created by the expiration of the terms of Ira Katzenstein and Alan Peters on June 30, 2024. The two candidates who receive the most votes will be elected to five (5) year terms commencing on July 1, 2024, and terminating on June 30, 2029.

The following candidates have filed a nominating petition with the District Clerk of the Board of Education and will be listed on the ballot. Order on the ballot has been selected by lot.

Alan J. Peters

Rene' E. Hauser

Elizabeth M. Burrows

BUDGET CODE GLOSSARY

The New York State Department of Education has established a uniform system of accounting in which all school district expenditures shall be coded to signify the function of the expense.

This budget has followed these guidelines with all expenditures coded with the following function codes. These function codes are: .1, .2, .4, .45, .46, .47, .48, .49, .60, .70, .80, .90.

BUDGET CODES

.1	Salaries	.12 – .15 Certified Salaries – Teacher’s & Administrator’s
		.16 Non-Certified Salaries – Non-Teacher Personnel
.2	Equipment	Probable use – more than one year
.4	Contractual	Maintenance, Contracts, Utilities, Facility Contracts, Conferences, Meetings and Travel
.45	Supplies	Classrooms, Cleaning, Maintenance
.46	Software and Library Book Purchases	
.47	Tuition	
.48	Textbooks	
.49	BOCES Services	
.60	Debt Service – Principal Payments	
.70	Debt Service – Interest Payments	
.80	Employee Benefits	
.90	Interfund Transfers	

Administrative Budget Component			
		Actual Budget	Proposed Budget
		2023-24	2024-25
Board Of Education			
A 1010.000.00.1000	BOARD OF EDUCATION		
A 1010.400.00.1000	Contract	33,500	33,500
A 1010.450.00.1000	Supplies	1,500	1,500
	Total - Board of Education	35,000	35,000
A 1040.000.00.1000	DISTRICT CLERK		
A 1040.160.00.1000	Non-Certified Salaries	10,000	10,000
A 1040.400.00.1000	Contract	1,000	1,000
A 1040.450.00.1000	Supplies	600	600
	Total - District Clerk	11,600	11,600
A 1060.000.00.1000	DISTRICT MEETINGS & ELECTIONS		
A 1060.200.00.1000	Equipment	8,200	8,200
A 1060.400.00.1000	Contract	3,800	3,800
A 1060.450.00.1000	Supplies	850	850
	Total - District Meetings & Elections	12,850	12,850
	TOTAL - BOARD OF EDUCATION	59,450	59,450
Central Administration			
A 1240.000.00.1000	CENTRAL ADMINISTRATION		
A 1240.150.00.1000	Certified Salary	198,000	204,000
A 1240.160.00.1000	Non-Certified Salary	66,000	68,000
A 1240.200.00.1000	Equipment	3,000	3,000
A 1240.400.00.1000	Contract	12,620	12,620
A 1240.450.00.1000	Supplies	2,500	2,500
	TOTAL - CENTRAL ADMINISTRATION	282,120	290,120
Finance			
A 1310.000.00.1000	BUSINESS ADMINISTRATION		
A 1310.150.00.1000	Certified Salary	113,726	115,000
A 1310.160.00.1000	Non-Certified Salaries	102,000	109,000
A 1310.200.00.1000	Equipment	4,000	4,000
A 1310.400.00.1000	Contract	17,030	17,030
A 1310.450.00.1000	Supplies	1,500	1,500
A 1310.490.00.1000	BOCES Services	65,320	73,982
	Total - Business Administration	303,576	320,512
A 1320.000.00.1000	AUDITING		
A 1320.160.00.1000	Internal Claims Auditor	8,425	8,425
A 1320.400.00.1000	Auditing	33,500	33,500
	Total - Auditing	41,925	41,925
A 1325.000.00.1000	TREASURER		
A 1325.160.00.1000	Non-Certified Salary	72,000	74,000
A 1325.200.00.1000	Equipment	1,200	1,200
A 1325.400.00.1000	Contract	450	450
A 1325.450.00.1000	Supplies	350	350
	Total - Treasurer	74,000	76,000

		Actual Budget	Proposed Budget
		2023-24	2024-25
A 1330.000.00.1000	TAX COLLECTION		
A 1330.160.00.1000	Non-Certified Salary	1,000	1,000
A 1330.400.00.1000	Contract	10,925	10,925
A 1330.450.00.1000	Supplies	200	200
	Total - Tax Collection	12,125	12,125
	TOTAL - FINANCE	431,626	450,562
<u>Legal/Personnel/Records/Public Information Services</u>			
A 1420.000.00.1000	LEGAL SERVICES		
A 1420.400.00.1000	Contract	65,000	65,000
	Total - Legal Services	65,000	65,000
A 1430.000.00.1000	PERSONNEL SERVICES		
A 1430.150.00.1000	Instructional Certified Salaries	135,814	133,000
A 1430.160.00.1000	Non-Certified Salaries	44,000	65,600
A 1430.200.00.1000	Equipment	3,500	3,500
A 1430.400.00.1000	Contract	18,000	18,000
A 1430.401.00.1000	Legal Fees	5,000	5,000
A 1430.450.00.1000	Supplies	6,000	6,000
A 1430.490.00.1000	BOCES Services	583,610	632,478
	Total - Personnel Services	795,924	863,578
A 1460.000.00.1000	RECORDS MANAGEMENT OFFICER		
A 1460.160.00.1000	Non-Certified Salaries	675	648
A 1460.400.00.1000	Contract	4,725	4,725
	Total - Records Management Officer	5,400	5,373
A 1480.000.00.1000	PUBLIC INFORMATION SERVICES		
A 1480.400.00.1000	Contract	500	500
A 1480.490.00.1000	BOCES Services	150,100	158,516
	Total - Public Information Services	150,600	159,016
	TOTAL - LEGAL/PERSONNEL/RECORDS/PUBLIC INFORMATION SERVICES	1,016,924	1,092,967
<u>Central Services</u>			
A 1660.000.00.1000	CENTRAL STOREROOM		
A 1660.160.00.1000	Non-Certified Salary	41,000	60,000
A 1660.200.00.1000	Equipment	11,000	11,000
A 1660.400.00.1000	Contract	3,500	3,500
A 1660.450.00.1000	Supplies	6,550	6,550
	Total - Central Storeroom	62,050	81,050
A 1670.000.00.00	CENTRAL PRINTING AND MAILING		
A 1670.400.00.00	Central Printing and Mailing Contractual	86,000	86,000
	Total - Central Printing and Mailing	86,000	86,000
A 1680.000.00.1000	CENTRAL DATA PROCESSING		
A 1680.490.00.1000	BOCES Services	743,245	780,815
	Total - Central Data Processing	743,245	780,815
	TOTAL - CENTRAL SERVICES	891,295	947,865

		Actual Budget	Proposed Budget
		2023-24	2024-25
<u>Special Items</u>			
A 1910.000.00.1000	INSURANCE		
A 1910.400.00.1000	Contract	114,000	114,000
A 1910.401.01.1000	Contract	16,000	16,000
	Total - Insurance	130,000	130,000
A 1920.000.00.1000	SCHOOL ASSOCIATIONS DUES		
A 1920.400.00.1000	Contract	17,705	17,705
	Total - School Associations Dues	17,705	17,705
A 1981.000.00.1000	BOCES ADMINISTRATION		
A 1981.490.00.1000	Administration	253,272	253,617
A 1983.490.00.1000	Capital Expenses	383,579	385,437
	Total - BOCES Administration	636,851	639,054
A 1989.000.00.1000	UNCLASSIFIED		
A 1989.400.00.1000	Contract	2,000	2,000
	Total - Unclassified	2,000	2,000
	TOTAL - SPECIAL ITEMS	786,556	788,759
<u>Curriculum Development</u>			
A 2010.000.00.1000	CURRICULUM DEVELOPMENT		
A 2010.150.00.1000	Certified Salary	232,000	241,000
A 2010.160.00.1000	Non-Certified Salary	98,800	102,000
A 2010.200.00.1000	Equipment	20,000	20,000
A 2010.400.00.1000	Contract	43,700	43,700
A 2010.450.00.1000	Supplies	17,050	17,050
A 2010.490.00.1000	BOCES Services	2,787	2,860
	TOTAL - CURRICULUM DEVELOPMENT	414,337	426,610
<u>Supervision - Regular School</u>			
A 2020.000.00.1000	SUPERVISION - REGULAR SCHOOL		
A 2020.150.00.1000	Certified Salaries	775,000	699,000
A 2020.151.00.1000	Substitutes	6,000	6,000
A 2020.160.00.1000	Non-Certified Salaries	523,000	559,600
A 2020.161.00.1000	Supervision - Other	700	700
A 2020.162.00.1000	Substitutes	1,500	1,500
A 2020.200.00.1000	Equipment	317,500	126,000
A 2020.400.00.1000	Contract	49,070	42,380
A 2020.450.00.1000	Supplies	41,400	33,600
	TOTAL - SUPERVISION - REGULAR SCHOOL	1,714,170	1,468,780
<u>In-Service Training</u>			
A 2070.000.00.1000	IN-SERVICE TRAINING		
A 2070.400.00.1000	Contract	20,000	20,000
A 2070.401.00.1000	Contract	5,000	5,000
A 2070.450.00.1000	Supplies	5,750	5,750
A 2070.490.00.1000	BOCES Services	373,809	405,196
	TOTAL - IN-SERVICE TRAINING	404,559	435,946

		Actual Budget	Proposed Budget
		2023-24	2024-25
<u>Employee Benefits</u>			
A 9010.000.00.1000	EMPLOYEE BENEFITS		
A 9010.800.00.1000	Employee Retirement	138,676	145,943
A 9020.800.00.1000	Teacher Retirement	162,179	154,878
A 9020.800.25.2000	Retirement Incentive	37,500	45,000
A 9030.800.00.1000	Social Security	179,333	178,396
A 9040.800.00.1000	Workers' Compensation	16,621	15,887
A 9050.800.00.1000	Unemployment	2,314	2,188
A 9060.800.00.1000	Medical Insurance	483,250	606,864
A 9089.800.00.1000	Flexible Benefit Plan	56,122	60,678
	TOTAL - EMPLOYEE BENEFITS	1,075,995	1,209,833
TOTAL ADMINISTRATIVE BUDGET COMPONENT		7,077,032	7,170,892
Program Budget Component			
<u>Teaching - Regular School</u>			
A 2110.000.00.2000	TEACHING - REGULAR SCHOOL		
A 2110.120.00.2000	Certified Salaries Grades K-3	3,263,832	3,362,242
A 2110.120.01.2000	Certified Salaries Grades 4-6	2,123,000	2,288,916
A 2110.130.00.2000	Certified Salaries Grades 7-12	4,100,628	4,097,117
A 2110.131.00.2000	Tutor/Detention/Home Instruction	23,000	33,000
A 2110.132.00.2000	Instructional Health Insurance Waiver	100,000	100,000
A 2110.140.00.2000	Substitute Teacher Salaries	288,200	288,200
A 2110.151.00.2000	Instructional Other	20,000	141,000
A 2110.160.00.2000	Non-Certified Salaries	985,200	1,152,000
A 2110.161.00.2000	Non-Instructional - Other	2,000	2,000
A 2110.162.00.2000	Non-Certified Salaries	75,000	75,000
A 2110.163.00.2000	Non-Instructional - Health Insurance Waiver	48,000	48,000
A 2110.200.00.2000	Equipment	337,324	293,835
A 2110.400.00.2000	Contract	489,689	575,565
A 2110.401.00.2007	Contract	31,835	42,531
A 2110.403.00.2000	Student Testing	22,300	22,300
A 2110.450.00.2000	Supplies	281,380	286,634
A 2110.454.13.2000	Swim Supplies	8,000	8,000
A 2110.455.13.2000	District Supply	35,000	35,000
A 2110.470.00.2000	Foster Children Tuitions	17,500	17,500
A 2110.471.00.2000	NYS Public School Tuition	7,500	7,500
A 2110.480.00.2000	Textbooks	160,600	160,600
A 2110.481.00.2000	Non Public Textbooks	5,000	5,000
A 2110.490.00.2000	BOCES Services	622,603	673,432
	TOTAL - TEACHING - REGULAR SCHOOL	13,047,591	13,715,372
<u>Teaching Students with Disabilities</u>			
A 2250.000.00.2000	TEACHING STUDENTS WITH DISABILITIES		
A 2250.150.00.2000	Certified Salaries	2,590,940	3,039,297
A 2250.151.00.2000	Students W/Dis - Summer	37,000	40,000
A 2250.160.00.2000	Non-Certified Salaries	1,209,000	1,248,800
A 2250.161.00.2000	Summer School Non-Certified Salaries	4,000	4,000
A 2250.200.00.2000	Equipment	28,000	28,000

		Actual Budget	Proposed Budget
		2023-24	2024-25
A 2250.400.00.2000	Contract	133,500	100,500
A 2250.401.00.2000	Contract	350,500	342,626
A 2250.450.00.2000	Supplies	22,612	29,000
A 2250.451.00.2000	Supplies	2,000	3,166
A 2250.470.00.2000	Tuitions	275,000	275,000
A 2250.490.00.2000	BOCES Services	4,219,793	3,531,149
	Total - Teaching - Students with Disabilities	8,872,345	8,641,537
Teaching - Occupational Education			
A 2280.000.00.2000	TEACHING - OCCUPATIONAL EDUCATION		
A 2280.490.12.2000	BOCES Services	1,119,064	1,145,748
	Total - Teaching - Occupational Education	1,119,064	1,145,748
	TOTAL - SPECIAL APPORTIONMENT PROGRAMS	9,991,409	9,787,285
Special Schools			
A 2330.000.00.2032	ENRICHMENT		
A 2330.400.00.2010	Contract	500	500
A 2330.410.00	Contract	1,000	1,000
A 2330.411.00	After School Program - Contract	29,432	29,432
A 2330.450.00.2010	Supplies	1,000	1,000
	Total - Enrichment	31,932	31,932
A 2330.000.00.2011	SUMMER SCHOOL - ELEMENTARY		
A 2330.150.00.2011	Certified Salaries - Including STAR Program	25,000	25,000
A 2330.160.00.2011	Non-Certified Salaries	10,500	10,500
A 2330.450.00.2011	Supplies	1,000	1,000
	Total - Elementary Summer School	36,500	36,500
A 2330.000.00.2011	SUMMER SCHOOL - SECONDARY		
A 2330.151.00.2011	Certified Salaries	40,000	40,000
A 2330.161.00.2011	Non-Certified Salaries	9,000	9,000
A 2330.401.00.2011	Contract	300	300
A 2330.451.00.2011	Supplies	500	500
A 2330.452.00.2013	Supplies	500	500
A 2330.490.00.2011	BOCES Services	22,620	22,620
	Total - Secondary Summer School	72,920	72,920

		Actual Budget	Proposed Budget
		2023-24	2024-25
A 2330.00.00.2017	COMMUNITY SCHOOL		
A 2330.150.00-2017	Community School Coordinator	10,000	10,000
A 2330.151.00-2017	Community School Instructional	8,286	8,286
A 2330.160.00-2017	Community School Non-Instructional	24,000	32,000
A 2330.400.00-2017	Community School Contractual	5,000	5,000
A 2330.401.00-2017	Community School Community Action	59,976	59,976
A 2330.450.00-2017	Community School Supplies	3,996	3,996
	Total - Community School	111,258	119,258
	TOTAL - SPECIAL SCHOOLS	252,610	260,610
Instructional Media			
A 2610.000.00.2000	TEACHING - LIBRARY MEDIA		
A 2610.150.00.2000	Certified Salary	130,000	132,000
A 2610.160.00.2000	Non-Certified Salaries	141,000	141,000
A 2610.200.00.2000	Equipment	6,900	6,500
A 2610.400.00.2000	Contract	2,995	2,725
A 2610.450.00.2000	Supplies	8,055	8,526
A 2610.460.00.2000	Library Loan	23,513	23,513
A 2610.490.00.2000	BOCES Services	185,105	193,819
	Total - Teaching - Library Media	497,568	508,083
A 2620.000.00.2000	TEACHING - AV MEDIA		
A 2620.200.00.2000	Equipment	6,000	6,000
A 2620.200.13.2000	Equipment - District	12,000	12,000
A 2620.400.00.2000	Contract	1,800	1,800
A 2620.450.00.2000	Supplies	1,800	1,800
A 2620.450.13.2000	Supplies - District	1,500	1,500
	Total - Teaching - AV Media	23,100	23,100
A 2630.000.00.2000	TEACHING - COMPUTERS		
A 2630.150.00.2000	Certified Salaries	122,000	129,000
A 2630.160.00.2000	Non-Certified Salaries	256,000	265,000
A 2630.200.00.2000	Equipment	8,000	8,000
A 2630.220.00.2000	Computer Aided Hardware	53,820	53,820
A 2630.400.00.2000	Contract	10,000	10,000
A 2630.450.00.2000	Supplies	18,000	18,000
A 2630.460.00.2000	Computer Aided Software	49,125	49,125
A 2630.490.00.2000	BOCES Services	707,950	686,111
	Total - Teaching - Computers	1,224,895	1,219,056
	TOTAL - INSTRUCTIONAL MEDIA	1,745,563	1,750,239
Pupil Personnel Services			
A 2810.000.00.2000	GUIDANCE		
A 2810.150.00.2000	Certified Salaries	742,784	921,878
A 2810.160.00.2000	Non-Certified Salaries	89,000	93,000
A 2810.200.00.2000	Equipment	6,000	6,000
A 2810.400.00.2000	Contract	650	1,500
A 2810.401.12.2000	Training	1,500	1,500
A 2810.450.00.2000	Supplies	2,875	3,840
	Total - Guidance	842,809	1,027,718

		Actual Budget	Proposed Budget
		2023-24	2024-25
A 2815.000.00.2000	HEALTH SERVICES		
A 2815.160.00.2000	Non-Certified Salaries	276,000	271,000
A 2815.161.00.2000	Non-Certified - Other	10,000	10,000
A 2815.162.00.2000	Substitutes & Overtime	8,000	8,000
A 2815.200.00.2000	Equipment	22,776	22,776
A 2815.400.00.2000	Contract	5,065	5,390
A 2815.450.00.2000	Supplies	18,050	22,550
A 2815.490.00.2000	BOCES Services	50,014	54,120
	Total - Health Services	389,905	393,836
A2825.490.00.2000	SOCIAL WORK SERVICES		
A2820.490.00.0000	Psych Services - BOCES	74,402	111,554
A2825.490.00.2000	Regular school social work	4,330	4,706
	Total - Social Work Services	78,732	116,260
A 2850.000.00.2000	CO-CURRICULAR ACTIVITIES		
A 2850.150.00.2000	Certified Salaries	98,000	98,000
A 2850.400.00.2000	Awards/Ceremonies	1,000	1,000
A 2850.400.12.2000	Academic Awards	3,625	3,625
A 2850.401.12.2000	National Honor Society	6,000	3,000
A 2850.402.00.2000	Student Contests	18,450	21,830
	Total - Co-Curricular Activities	127,075	127,455
A 2855.000.00.2000	INTERSCHOLASTIC ATHLETICS		
A 2855.150.00.2000	Certified Salaries	328,684	340,433
A 2855.162.00.2001	Non-Certified Salaries	62,000	65,650
A 2855.200.00.2000	Equipment	95,000	75,000
A 2855.400.00.2000	Contract	163,566	175,510
A 2855.401.00.2000	Facility Use Charges	3,000	5,000
A 2855.450.00.2000	Supplies	18,000	45,000
A 2855.490.00.2000	BOCES Services	12,071	12,640
	Total - Interscholastic Athletics	682,321	719,233
	TOTAL - PUPIL PERSONNEL SERVICES	2,120,842	2,384,503
	TOTAL INSTRUCTIONAL PROGRAM	27,158,015	27,898,009

[illegible]

		Actual Budget	Proposed Budget
		2023-24	2024-25
Capital Budget Component			
Central Services			
A 1620.000.00.3000	OPERATIONS		
A 1620.160.00.3000	Non-Certified Salaries	645,000	713,000
A 1620.161.20.3000	Substitutes & Overtime	25,000	25,000
A 1620.200.00.3000	Equipment	137,150	37,150
A 1620.400.00.3000	Contract	1,000	1,000
A 1620.401.00.3000	Refuse Disposal	35,000	35,000
A 1620.421.00.3000	Gas Contractual	270,500	270,500
A 1620.423.00.3000	Water/Sewage Contractual	88,000	88,000
A 1620.424.00.3000	Telephone Contractual	20,000	20,000
A 1620.425.00.3000	Electric Contractual	413,300	413,300
A 1620.450.00.3000	Supplies	100,000	100,000
A 1620.490.00.3000	BOCES Services	21,087	21,087
	TOTAL - OPERATIONS	1,756,037	1,724,037
Maintenance			
A 1621.000.00.3000	MAINTENANCE		
A 1621.160.00.3000	Non-Certified Salaries	596,000	702,000
A 1621.200.00.3000	Equipment	307,330	182,330
A 1621.200.01.3000	Equipment - Building Maintenance	234,372	134,372
A 1621.400.00.3000	Contract	225,350	225,350
A 1621.400.01.3000	Building Maintenance	209,500	209,500
A 1621.450.00.3000	Supplies	107,250	107,250
A 1621.450.01.3000	Supplies - Building Maintenance	30,000	30,000
	TOTAL - MAINTENANCE	1,709,802	1,590,802
Judgments and Claims			
A 1930.000.00.3000	JUDGMENTS AND CLAIMS		
A 1930.401.00.3000	Contract	3,000	3,000
	TOTAL - JUDGMENTS AND CLAIMS	3,000	3,000
Prior Year Refund Property Taxes			
A 1964.000.00.3000	PRIOR YEAR REFUND PROPERTY TAXES		
A 1964.400.00.3000	Contract	3,000	3,000
	TOTAL - PRIOR YEAR REFUND PROPERTY TAXES	3,000	3,000
Transportation			
A5510.210.00.2000	Purchase of Buses	162,002	175,197
	TOTAL TRANSPORTATION	162,002	175,197

		Actual Budget	Proposed Budget
		2023-24	2024-25
<u>Employee Benefits</u>			
A 9010.000.00.3000	EMPLOYEE BENEFITS		
A 9010.800.00.3000	Employee Retirement	181,162	198,173
A 9030.800.00.3000	Social Security	93,444	104,492
A 9040.800.00.3000	Workers' Compensation	8,661	9,305
A 9050.800.00.3000	Unemployment	1,206	1,281
A 9060.800.00.3000	Medical Insurance	251,804	355,458
A 9089.800.00.3000	Flexible Benefit Plan	6,299	6,550
	TOTAL - EMPLOYEE BENEFITS	542,576	675,260
	TOTAL CAPITAL COMPONENT WITHOUT DEBT SERVICE	4,176,417	4,171,296
<u>Debt Service</u>			
A 9700.000.00.3000	SERIAL BONDS		
A 9711.600.01.3000	Serial Bond Principal	1,765,000	1,800,000
A 9711.600.02.3000	2015 Serial Bond Principal	200,000	205,000
A 9711.600.03.3000	2019 Serial Bond Principal	415,000	440,000
A 9711.600-04-3000	2024 DASNY Bond Principal	-	1,515,000
A 9700.700.00.3000	INTEREST ON BONDS		
A 9711.700.01.3000	Serial Bond Interest	180,831	122,231
A 9711.700.02.3000	2015 Serial Bond Interest	39,981	35,231
A 9711.700.03.3000	2019 Serial Bond Interest	280,000	259,250
A 9711.700-04-3000	2024 DASNY Bond Interest	-	2,336,958
	TOTAL PRINCIPAL & INTERST ON BONDS	2,880,812	6,713,670
	ANTICIPATION NOTES		
A 9731.600.00.3000	Bond Anticipation Note - Principal	150,000	-
A 9731.700.00.3000	Bond Anticipation Note - Interest	1,194,500	-
A 9770.700.00.3000	Revenue Anticipation Note - Interest	-	-
	TOTAL PRINCIPAL & INTEREST ON NOTES	1,344,500	-
	TOTAL DEBT SERVICE	4,225,312	6,713,670
<u>Interfund Transfers</u>			
A 9900.000.00.3000	INTERFUND TRANSFERS		
A 9901.930.00.3000	Interfund Transfers to Food Service Fund	30,000	-
A 9901.950.00.3000	Transfer to Federal Fund	97,000	97,000
A9950.900.00.3000	Transfer to Capital Fund	200,000	100,000
	TOTAL - INTERFUND TRANSFERS	327,000	197,000
	TOTAL DEBT SERVICE	4,552,312	6,910,670
TOTAL CAPITAL BUDGET COMPONENT		8,728,729	11,081,966
TOTAL EXPENDITURE BUDGET		51,501,933	56,169,525

		Actual Budget	Proposed Budget
		2023-24	2024-25
Revenues			
<u>State Aid</u>			
	STATE AID - REVENUES		
A 3101	Operating Aid - Foundation Aid	25,512,534	25,928,815
A 3101.100	Excess Cost Aid	776,502	1,227,611
A 3103	BOCES Aid	3,661,177	3,875,289
A 3104	Transportation Aid	979,337	1,069,912
A 3101	Building Aid	3,553,729	6,597,007
A 3260	Textbook, Hardware & Technology Aid	195,881	187,951
A 4601	Medicaid Assistance	800,000	500,000
	Total - State Aid Revenue	35,479,160	39,386,585
<u>Local</u>			
	LOCAL - REVENUES		
A 1310	Tuition	150,000	150,000
A 2401	Interest on Investments	35,000	35,000
A 2413	BOCES Rentals	149,000	111,000
A 2701	BOCES Refunds	250,000	500,000
A 2770.100	E-Rate Reimbursements	38,000	38,000
A 2770.100	Miscellaneous	25,000	25,000
	Total - Local Revenues	647,000	859,000
<u>Reserve Transfers</u>			
	TRANSFERS		
A 2801	Transfer from Reserve	162,002	175,197
A 2801	Transfer from Employee Benefits	71,500	78,800
A 2801	Transfer from Debt Service	-	161,119
A 2801	Transfer from Tax Certiorari Reserve	-	213,397
A 5031	Transfer from Capital Fund /Debt Svc. Fund	535,000	535,000
	Total - Transfers	768,502	1,163,513
<u>Taxes</u>			
	REAL PROPERTY TAX LEVY		
A 1001	Tax Levy - Includes STAR Program Revenues	13,888,098	14,026,979
A 1090	Tax Penalties	40,000	40,000
A 1081	Payments In Lieu of Taxes	79,173	93,448
	Total - Real Property Tax Levy	14,007,271	14,160,427
	TOTAL STATE, LOCAL, TRANSFERS, AND TAXES	50,901,933	55,569,525
APPROPRIATED FUND BALANCE		600,000	600,000
TOTAL REVENUE BUDGET		51,501,933	56,169,525

OLEAN CITY SD

2021-22 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

DISTRICT P-12 ENROLLMENT



1,897

NEEDS RESOURCE CATEGORY



High Need
Urban/Suburban

DISTRICT ABILITY TO RAISE LOCAL FUNDS IS



moderately less
than the
average district
in the state

DISTRICT STUDENT NEEDS ARE



moderately
more than the
state average

Student Demographics

Enrollment	OLEAN CITY SD
All Students	1,822
Economically Disadvantaged	55%
Students with Disabilities	18%
English Language Learners	0%
» Race/Ethnicity	

Staffing Profile	OLEAN CITY SD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	9%
Teachers with 4-20 Years of Experience %	43%
Teachers with 21+ Years of Experience %	48%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$21,541.00	\$22,882.17	\$25,870.33

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D)

Central Cost(E-H)

Combined Cost(I)

Report View One Per Pupil Expenditure Categories	OLEAN CITY SD
» A. Instruction (A1 + A2 + A3 + A4)	\$10,354.59

Report View One Per Pupil Expenditure Categories	OLEAN CITY SD
» B. Administration (B1 + B2 + B3)	\$965.10
» C. All Other Spending (C1 + C2 + C3)	\$4,780.71
D. Total School Level (A + B + C)	\$16,100.41
» E. Central Instruction (E1 + E2 + E3 + E4)	\$865.81
» F. Central Administration (F1 + F2 + F3)	\$1,652.82
» G. All Other Central Spending (G1 + G2 + G3)	\$2,921.79
H. Total Central Costs	\$5,440.42
I. Total Spending (D + H)	\$21,540.83

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	OLEAN CITY SD
J. Total School Level Local/State Spending	\$14,928.54
» K. Total School Level Federal Spending	\$1,171.86
L. Total Central Level Local/State Spending	\$4,745.07
M. Total Central Level Federal Spending	\$695.35
N. Total Spending (J + K + L + M)	\$21,540.83

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T)

Central Cost(U-Z)

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-5 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	OLEAN CITY SD
1. Transportation	\$1,035,282.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$64,194.00

Excluded Expenditures	OLEAN CITY SD
4. Debt Service	\$3,828,410.00
5. Other	\$2,735,883.00
Percent Excluded from Total	16%
Total Expenditures	\$48,526,719.00

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Salary: Administrative Compensation Information
042400 - OLEAN CITY SD

2023-2024 - Page 1

Form Due May 13, 2024

2024-2025 Salary Threshold =
\$169,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2024-2025.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Report Estimated Salaries in the Budget for the 2024-2025 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	202,159	69,893	

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

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LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 04/05/24

Taxing Jurisdiction: Olean City School District

Fiscal Year Begining: July 1, 2024

Total equalized value in taxing jurisdiction: \$ **\$93,448**

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18080	Olea Municipal Housing Authority	PUB HSNG L 52(3) & (5)	11	\$34,943
18020	MJ Painting Contractor Group	IND DEV	1	\$3,992
18020	Gateway LLC	IND DEV	2	\$4,973
18020	Steel Winds (Solean)	IND DEV	3	\$14,438
18020	Homeriade	IND DEV	2	\$7,772
18020	HK Olean Hotel	IND DEV	1	\$3,076
18020	Sunny Olean	IND DEV	3	\$13,941
18020	Manny Hanny Development LLC	IND DEV	2	\$7,765
18020	Olean Area Federal Credit Union	IND DEV	1	\$2,548
Totals			26	\$93,448

Equalized Total Assessed Value 1,068,207,759

School District - 041200 Olean City

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	60,124,230	5.63
13100	CO - GENERALLY	RPTL 406(1)	3	12,542,857	1.17
13350	CITY - GENERALLY	RPTL 406(1)	77	63,781,149	5.97
13500	TOWN - GENERALLY	RPTL 406(1)	1	6,429	0.00
13800	SCHOOL DISTRICT	RPTL 408	13	46,477,229	4.35
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	7,592,182	0.71
14110	USA - SPECIFIED USES	STATE L 54	1	1,631,923	0.15
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	24	16,591,401	1.55
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	2	364,359	0.03
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	12	8,211,154	0.77
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	572,564	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	49	18,579,662	1.74
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	9	27,963,205	2.62
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	10	2,651,258	0.25
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	41,833,205	3.92
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	33	13,114,612	1.23
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	12,821	0.00
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	47,308	0.00
26100	VETERANS ORGANIZATION	RPTL 452	2	364,451	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	227,964	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,130,770	0.11
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	5	46,387	0.00
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	2	25,064	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	244	1,584,805	0.15
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	45	292,787	0.03
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	156	1,686,321	0.16
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	11,250	0.00
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	27	292,617	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	132	2,326,330	0.22
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	22,500	0.00
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	23	341,509	0.03
41400	CLERGY	RPTL 460	8	16,140	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	0	0.00

Equalized Total Assessed Value 1,068,207,759

School District - 041200 Olean City

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	82	2,845,310	0.27
41804	PERSONS AGE 65 OR OVER	RPTL 467	52	1,111,217	0.10
41834	ENHANCED STAR	RPTL 425	940	67,396,525	6.31
41854	BASIC STAR 1999-2000	RPTL 425	1,407	45,865,716	4.29
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	255,321	0.02
Total Exemptions Exclusive of System Exemptions:			3,396	447,940,532	41.93
Total System Exemptions:			0	0	0.00
Totals:			3,396	447,940,532	41.93

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Olean City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 51,501,933	\$56,169,525	\$54,864,071
Increase/Decrease for the 2024-25 School Year		\$4,667,592	\$3,362,127
Percentage Increase/Decrease in Proposed Budget		9.06 %	6.53%
Change in the Consumer Price Index		4.1%	
A. Proposed Levy to Support the Total Budgeted Amount	\$13,888,098	\$14,026,979	
B. Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$13,888,098	\$14,026,979	\$13,888,098
F. Total Permissible Exclusions	\$330,719	\$225,347	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$13,935,538	\$13,859,748	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$13,557,379	\$13,801,632	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$378,159	\$58,116	
Administrative Component	\$7,077,032	\$7,170,892	\$6,962,625
Program Component	\$35,696,172	\$37,916,667	\$37,452,237
Capital Component	\$8,728,729	\$11,081,966	\$10,449,209
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Contingent budget assumptions for the 2024-25 school year if the proposed budget is defeated: 1) the administrative component would be reduced by \$208,268; 2) the program component would be reduced by \$464,429, and 3) the capital component would be decreased by \$632,757.</p>			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)	Description		Amount
			\$
			\$
			\$
			\$

***NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS:** Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2024-25 School Year

Estimated Basic STAR Exemption Savings ¹	\$568.59
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The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Olean City School District, Cattaraugus County, New York, will be held at Olean Intermediate Middle School in said district on Tuesday, May 21, 2024 between the hours of 7:00am and 9:00pm, prevailing time in the Olean Intermediate Middle School Music Suite, at which time the polls will be opened to vote by machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.