

# **O**LEAN CITY SCHOOL DISTRICT

2023-2024



BOARD OF EDUCATION  
ANNUAL BUDGET



## **PROPOSITION # 1**

### **2023-2024 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, 2023, and ending June 30, 2024, 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 2023-2024 is in the amount of fifty-one million, five hundred one thousand, nine hundred thirty-three dollars (\$51,901,933).

## **PROPOSITION #2**

### **STUDENT EX OFFICIO MEMBER OF THE BOARD**

RESOLVED that up to two students be selected pursuant to Section 2502(10) of the New York Education Law as an ex officio members of the Board of Education of Olean City School District (the "Board"), and that such ex officio members shall be entitled to a) sit with the Board members at all public meetings of the Board, and b) participate in all Board hearings and meetings, but shall not a) have a vote, b) be allowed to attend executive session, or c) be entitled to receive compensation of any form for participating at Board meetings, and shall be subject to the further terms and conditions of Section 2502(10) of the Education Law.

## **PROPOSITION #3**

### **ESTABLISHMENT OF A CAPITAL IMPROVEMENTS RESERVE FUND**

RESOLVED, that the Board of Education (the "Board") of the City School District of the City of Olean, Cattaraugus County, New York (the "District") is hereby authorized to establish a capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"); that the Fund shall be known as the "Capital Improvements Reserve Fund, 2023" of the District; that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative

Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus; that the ultimate amount of the Fund shall be not greater than \$10,000,000 (plus interest earned thereon); that the probable term of the Fund shall be not longer than ten (10) years; and that the permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time shall be (A) budgetary appropriations of the District; (B) unappropriated fund balance of the District; (C) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such improvements were financed in whole or in part from the Fund); (D) the proceeds from the sale of unneeded real or personal property owned by the District; (E) one or more other reserve funds of the District; and/or (F) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

## **ELECTION OF MEMBERS OF THE BOARD OF EDUCATION**

Election of members of the Board of Education will be held on May 16, 2023, from 7:00 a.m. until 9:00 p.m. EDST.

The election of members of the Board shall be held to fill three (3) at-large positions on the Board, created by the expiration of the terms of Andrew Caya and James Padlo, as well as the resignation of Paul Hessney, whose remaining term was temporarily filled by the appointment of Rychelle Weseman. The two candidates who receive the most votes will be elected to five (5) year terms commencing on July 1, 2023, and terminating on June 30, 2028. The candidate who receives the third-highest number of votes will serve from immediately after the election (upon taking the oath of office and filing the oath card) until June 30, 2024.

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.

Candidate \_\_\_\_\_

Candidate \_\_\_\_\_

Candidate \_\_\_\_\_

Candidate \_\_\_\_\_

## 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, .9.

### 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
		2022-23	2023-24
<b>Board Of Education</b>			
A 1010.000.00.1000	BOARD OF EDUCATION		
A 1010.400.00.1000	Contract	13,700	33,500
A 1010.450.00.1000	Supplies	1,500	1,500
	Total - Board of Education	15,200	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	39,650	59,450
<b>Central Administration</b>			
A 1240.000.00.1000	CENTRAL ADMINISTRATION		
A 1240.150.00.1000	Certified Salary	188,178	198,000
A 1240.160.00.1000	Non-Certified Salary	60,994	66,000
A 1240.200.00.1000	Equipment	3,000	3,000
A 1240.400.00.1000	Contract	7,620	12,620
A 1240.450.00.1000	Supplies	1,000	2,500
	TOTAL - CENTRAL ADMINISTRATION	260,792	282,120
<b>Finance</b>			
A 1310.000.00.1000	BUSINESS ADMINISTRATION		
A 1310.150.00.1000	Certified Salary	92,359	113,726
A 1310.160.00.1000	Non-Certified Salaries	97,861	102,000
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	38,570	65,320
	Total - Business Administration	251,320	303,576
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	70,613	72,000
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	72,613	74,000

		Actual Budget	Proposed Budget
		2022-23	2023-24
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	377,983	431,626
<b>Legal/Personnel/Records/Public Information Services</b>			
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	131,793	135,814
A 1430.160.00.1000	Non-Certified Salaries	41,631	44,000
A 1430.200.00.1000	Equipment	3,500	3,500
A 1430.400.00.1000	Contract	8,000	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	574,661	583,610
	Total - Personnel Services	770,585	795,924
A 1460.000.00.1000	RECORDS MANAGEMENT OFFICER		
A 1460.160.00.1000	Non-Certified Salaries	675	675
A 1460.400.00.1000	Contract	4,725	4,725
	Total - Records Management Officer	5,400	5,400
A 1480.000.00.1000	PUBLIC INFORMATION SERVICES		
A 1480.400.00.1000	Contract	500	500
A 1480.490.00.1000	BOCES Services	141,825	150,100
	Total - Public Information Services	142,325	150,600
	TOTAL - LEGAL/PERSONNEL/RECORDS/PUBLIC INFORMATION SERVICES	983,310	1,016,924
<b>Central Services</b>			
A 1660.000.00.1000	CENTRAL STOREROOM		
A 1660.160.00.1000	Non-Certified Salary	39,383	41,000
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	350	6,550
	Total - Central Storeroom	54,233	62,050
A 1670.000.00.00	CENTRAL PRINTING AND MAILING		
A 1670.400.00.00	Central Printing and Mailing Contractual	36,000	86,000
	Total - Central Printing and Mailing	36,000	86,000
A 1680.000.00.1000	CENTRAL DATA PROCESSING		
A 1680.490.00.1000	BOCES Services	719,954	743,245
	Total - Central Data Processing	719,954	743,245
	TOTAL - CENTRAL SERVICES	810,187	891,295

		Actual Budget	Proposed Budget
		2022-23	2023-24
<b>Special Items</b>			
A 1910.000.00.1000	INSURANCE		
A 1910.400.00.1000	Contract	104,000	114,000
A 1910.401.01.1000	Contract	16,000	16,000
	Total - Insurance	120,000	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	216,678	253,272
A 1983.490.00.1000	Capital Expenses	356,149	383,579
	Total - BOCES Administration	572,827	636,851
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	712,532	786,556
<b>Curriculum Development</b>			
A 2010.000.00.1000	CURRICULUM DEVELOPMENT		
A 2010.150.00.1000	Certified Salary	213,867	232,000
A 2010.160.00.1000	Non-Certified Salary	96,169	98,800
A 2010.200.00.1000	Equipment	16,600	20,000
A 2010.400.00.1000	Contract	7,800	43,700
A 2010.450.00.1000	Supplies	7,450	17,050
A 2010.490.00.1000	BOCES Services	2,727	2,787
	TOTAL - CURRICULUM DEVELOPMENT	344,613	414,337
<b>Supervision - Regular School</b>			
A 2020.000.00.1000	SUPERVISION - REGULAR SCHOOL		
A 2020.150.00.1000	Certified Salaries	757,488	775,000
A 2020.151.00.1000	Substitutes	6,000	6,000
A 2020.160.00.1000	Non-Certified Salaries	488,740	523,000
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	217,500	317,500
A 2020.400.00.1000	Contract	49,070	49,070
A 2020.450.00.1000	Supplies	41,400	41,400
	TOTAL - SUPERVISION - REGULAR SCHOOL	1,562,398	1,714,170
<b>In-Service Training</b>			
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	1,750	5,750
A 2070.490.00.1000	BOCES Services	371,997	373,809
	TOTAL - IN-SERVICE TRAINING	398,747	404,559



		Actual Budget	Proposed Budget
		2022-23	2023-24
<b>Employee Benefits</b>			
A 9010.000.00.1000	EMPLOYEE BENEFITS		
A 9010.800.00.1000	Employee Retirement	127,015	138,676
A 9020.800.00.1000	Teacher Retirement	135,158	162,179
A 9020.800.25.2000	Retirement Incentive	21,500	37,500
A 9030.800.00.1000	Social Security	171,600	179,333
A 9040.800.00.1000	Workers' Compensation	9,198	16,621
A 9050.800.00.1000	Unemployment	2,214	2,314
A 9060.800.00.1000	Medical Insurance	388,046	483,250
A 9089.800.00.1000	Flexible Benefit Plan	53,688	56,122
	TOTAL - EMPLOYEE BENEFITS	908,419	1,075,995
<b>TOTAL ADMINISTRATIVE BUDGET COMPONENT</b>		<b>6,398,631</b>	<b>7,077,032</b>
<b>Program Budget Component</b>			
<b>Teaching - Regular School</b>			
A 2110.000.00.2000	TEACHING - REGULAR SCHOOL		
A 2110.120.00.2000	Certified Salaries Grades K-3	3,458,495	3,263,832
A 2110.120.01.2000	Certified Salaries Grades 4-6	2,082,191	2,123,000
A 2110.130.00.2000	Certified Salaries Grades 7-12	3,998,354	4,100,628
A 2110.131.00.2000	Tutor/Detention/Home Instruction	40,000	23,000
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	20,000
A 2110.160.00.2000	Non-Certified Salaries	1,064,537	985,200
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	113,433	337,324
A 2110.400.00.2000	Contract	279,975	489,689
A 2110.401.00.2007	Contract	27,536	31,835
A 2110.403.00.2000	Student Testing	22,300	22,300
A 2110.450.00.2000	Supplies	257,216	281,380
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	521,412	622,603
	TOTAL - TEACHING - REGULAR SCHOOL	12,632,249	13,047,591
<b>Teaching Students with Disabilities</b>			
A 2250.000.00.2000	TEACHING STUDENTS WITH DISABILITIES		
A 2250.150.00.2000	Certified Salaries	2,496,213	2,590,940
A 2250.151.00.2000	Students W/Dis - Summer	1,000	37,000
A 2250.160.00.2000	Non-Certified Salaries	1,204,641	1,209,000
A 2250.161.00.2000	Summer School Non-Certified Salaries	4,000	4,000

		Actual Budget	Proposed Budget
		2022-23	2023-24
A 2250.200.00.2000	Equipment	8,000	28,000
A 2250.400.00.2000	Contract	78,500	133,500
A 2250.401.00.2000	Contract	350,400	350,500
A 2250.450.00.2000	Supplies	21,094	22,612
A 2250.451.00.2000	Supplies	2,000	2,000
A 2250.470.00.2000	Tuitions	275,000	275,000
A 2250.490.00.2000	BOCES Services	3,674,712	4,219,793
	Total - Teaching - Students with Disabilities	8,115,560	8,872,345
<b>Teaching - Occupational Education</b>			
A 2280.000.00.2000	TEACHING - OCCUPATIONAL EDUCATION		
A 2280.490.12.2000	BOCES Services	1,075,034	1,119,064
	Total - Teaching - Occupational Education	1,075,034	1,119,064
	TOTAL - SPECIAL APPORTIONMENT PROGRAMS	9,190,594	9,991,409
<b>Special Schools</b>			
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
		2022-23	2023-24
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	23,067	24,000
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	110,325	111,258
	TOTAL - SPECIAL SCHOOLS	251,677	252,610
<b>Instructional Media</b>			
A 2610.000.00.2000	TEACHING - LIBRARY MEDIA		
A 2610.150.00.2000	Certified Salary	123,173	130,000
A 2610.160.00.2000	Non-Certified Salaries	130,957	141,000
A 2610.200.00.2000	Equipment	6,900	6,900
A 2610.400.00.2000	Contract	2,995	2,995
A 2610.450.00.2000	Supplies	8,055	8,055
A 2610.460.00.2000	Library Loan	23,513	23,513
A 2610.490.00.2000	BOCES Services	162,417	185,105
	Total - Teaching - Library Media	458,010	497,568
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	119,130	122,000
A 2630.160.00.2000	Non-Certified Salaries	248,690	256,000
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	685,652	707,950
	Total - Teaching - Computers	1,192,417	1,224,895
	TOTAL - INSTRUCTIONAL MEDIA	1,673,527	1,745,563
<b>Pupil Personnel Services</b>			
A 2810.000.00.2000	GUIDANCE		
A 2810.150.00.2000	Certified Salaries	762,610	742,784
A 2810.160.00.2000	Non-Certified Salaries	85,812	89,000
A 2810.200.00.2000	Equipment	6,000	6,000
A 2810.400.00.2000	Contract	650	650
A 2810.401.12.2000	Training	1,500	1,500
A 2810.450.00.2000	Supplies	2,975	2,875
	Total - Guidance	859,547	842,809

		Actual Budget	Proposed Budget
		2022-23	2023-24
A 2815.000.00.2000	HEALTH SERVICES		
A 2815.160.00.2000	Non-Certified Salaries	274,953	276,000
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	22,526	22,776
A 2815.400.00.2000	Contract	4,915	5,065
A 2815.450.00.2000	Supplies	16,550	18,050
A 2815.490.00.2000	BOCES Services	49,716	50,014
	Total - Health Services	386,660	389,905
A2825.490.00.2000	SOCIAL WORK SERVICES		
A2820.490.00.0000	Psych Services - BOCES	71,540	74,402
A2825.490.00.2000	Regular school social work	4,164	4,330
	Total - Social Work Services	75,704	78,732
A 2850.000.00.2000	CO-CURRICULAR ACTIVITIES		
A 2850.150.00.2000	Certified Salaries	115,049	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	6,000
A 2850.402.00.2000	Student Contests	17,750	18,450
	Total - Co-Curricular Activities	143,424	127,075
A 2855.000.00.2000	INTERSCHOLASTIC ATHLETICS		
A 2855.150.00.2000	Certified Salaries	323,477	328,684
A 2855.162.00.2001	Non-Certified Salaries	58,085	62,000
A 2855.200.00.2000	Equipment	75,000	95,000
A 2855.400.00.2000	Contract	138,509	163,566
A 2855.401.00.2000	Facility Use Charges	3,000	3,000
A 2855.450.00.2000	Supplies	38,000	18,000
A 2855.490.00.2000	BOCES Services	11,994	12,071
	Total - Interscholastic Athletics	648,065	682,321
	TOTAL - PUPIL PERSONNEL SERVICES	2,113,400	2,120,842
	TOTAL INSTRUCTIONAL PROGRAM	25,861,447	27,158,015

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		Actual Budget	Proposed Budget
		2022-23	2023-24
<b>Capital Budget Component</b>			
<b>Central Services</b>			
A 1620.000.00.3000	OPERATIONS		
A 1620.160.00.3000	Non-Certified Salaries	624,901	645,000
A 1620.161.20.3000	Substitutes & Overtime	25,000	25,000
A 1620.200.00.3000	Equipment	12,150	137,150
A 1620.400.00.3000	Contract	1,000	1,000
A 1620.401.00.3000	Refuse Disposal	25,000	35,000
A 1620.421.00.3000	Gas Contractual	197,550	270,500
A 1620.423.00.3000	Water/Sewage Contractual	68,250	88,000
A 1620.424.00.3000	Telephone Contractual	20,000	20,000
A 1620.425.00.3000	Electric Contractual	396,700	413,300
A 1620.450.00.3000	Supplies	60,000	100,000
A 1620.490.00.3000	BOCES Services	21,227	21,087
	TOTAL - OPERATIONS	1,451,778	1,756,037
<b>Maintenance</b>			
A 1621.000.00.3000	MAINTENANCE		
A 1621.160.00.3000	Non-Certified Salaries	576,685	596,000
A 1621.200.00.3000	Equipment	162,330	307,330
A 1621.200.01.3000	Equipment - Building Maintenance	134,372	234,372
A 1621.400.00.3000	Contract	225,350	225,350
A 1621.400.01.3000	Building Maintenance	189,500	209,500
A 1621.450.00.3000	Supplies	87,250	107,250
A 1621.450.01.3000	Supplies - Building Maintenance	15,000	30,000
	TOTAL - MAINTENANCE	1,390,487	1,709,802
<b>Judgments and Claims</b>			
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
<b>Prior Year Refund Property Taxes</b>			
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
<b>Transportation</b>			
A5510.210.00.2000	Purchase of Buses	130,904	162,002
	TOTAL TRANSPORTATION	130,904	162,002

		Actual Budget	Proposed Budget
		2022-23	2023-24
<b>Employee Benefits</b>			
A 9010.000.00.3000	EMPLOYEE BENEFITS		
A 9010.800.00.3000	Employee Retirement	169,768	181,162
A 9030.800.00.3000	Social Security	91,222	93,444
A 9040.800.00.3000	Workers' Compensation	4,889	8,661
A 9050.800.00.3000	Unemployment	1,177	1,206
A 9060.800.00.3000	Medical Insurance	206,283	251,804
A 9089.800.00.3000	Flexible Benefit Plan	3,047	6,299
	<b>TOTAL - EMPLOYEE BENEFITS</b>	<b>476,385</b>	<b>542,576</b>
	<b>TOTAL CAPITAL COMPONENT WITHOUT DEBT SERVICE</b>	<b>3,455,554</b>	<b>4,176,417</b>
<b>Debt Service</b>			
A 9700.000.00.3000	SERIAL BONDS		
A 9711.600.01.3000	Serial Bond Principal	1,695,000	1,765,000
A 9711.600.02.3000	2015 Serial Bond Principal	190,000	200,000
A 9711.600.03.3000	2019 Serial Bond Principal	1,090,000	415,000
A 9700.700.00.3000	INTEREST ON BONDS		
A 9711.700.01.3000	Serial Bond Interest	248,631	180,831
A 9711.700.02.3000	2015 Serial Bond Interest	44,256	39,981
A 9711.700.03.3000	2019 Serial Bond Interest	334,500	280,000
	<b>TOTAL PRINCIPAL &amp; INTERST ON BONDS</b>	<b>3,602,387</b>	<b>2,880,812</b>
	ANTICIPATION NOTES		
A 9731.600.00.3000	Bond Anticipation Note - Principal	25,000	150,000
A 9731.700.00.3000	Bond Anticipation Note - Interest	237,875	1,194,500
A 9770.700.00.3000	Revenue Anticipation Note - Interest	-	-
	<b>TOTAL PRINCIPAL &amp; INTEREST ON NOTES</b>	<b>262,875</b>	<b>1,344,500</b>
	<b>TOTAL DEBT SERVICE</b>	<b>3,865,262</b>	<b>4,225,312</b>
<b>Interfund Transfers</b>			
A 9900.000.00.3000	INTERFUND TRANSFERS		
A 9901.930.00.3000	Interfund Transfers to Food Service Fund	30,000	30,000
A 9901.950.00.3000	Transfer to Federal Fund	97,000	97,000
A9950.900.00.3000	Transfer to Capital Fund	100,000	200,000
	<b>TOTAL - INTERFUND TRANSFERS</b>	<b>227,000</b>	<b>327,000</b>
	<b>TOTAL DEBT SERVICE</b>	<b>4,092,262</b>	<b>4,552,312</b>
<b>TOTAL CAPITAL BUDGET COMPONENT</b>		<b>7,547,816</b>	<b>8,728,729</b>
<b>TOTAL EXPENDITURE BUDGET</b>		<b>47,334,987</b>	<b>51,501,933</b>

		Actual Budget	Proposed Budget
		2022-23	2023-24
<b>Revenues</b>			
<b>State Aid</b>			
	STATE AID - REVENUES		
A 3101	Operating Aid - Foundation Aid	21,580,195	25,512,534
A 3101.100	Excess Cost Aid	1,019,469	776,502
A 3103	BOCES Aid	2,969,538	3,661,177
A 3104	Transportation Aid	908,517	979,337
A 3101	Building Aid	3,557,374	3,553,729
A 3260	Textbook, Hardware & Technology Aid	197,632	195,881
A 4601	Medicaid Assistance	1,250,000	800,000
	Total - State Aid Revenue	<b>31,482,725</b>	<b>35,479,160</b>
<b>Local</b>			
	LOCAL - REVENUES		
A 1310	Tuition	150,000	150,000
A 2401	Interest on Investments	15,000	35,000
A 2413	BOCES Rentals	139,000	149,000
A 2701	BOCES Refunds	500,000	250,000
A 2770.100	E-Rate Reimbursements	38,000	38,000
A 2770.100	Miscellaneous	25,000	25,000
	Total - Local Revenues	<b>867,000</b>	<b>647,000</b>
<b>Reserve Transfers</b>			
	TRANSFERS		
A 2801	Transfer from Reserve	150,000	162,002
A 2801	Transfer from Employee Benefits	92,500	71,500
A 5031	Transfer from Capital Fund /Debt Svc. Fund	145,000	535,000
	Total - Transfers	<b>387,500</b>	<b>768,502</b>
<b>Taxes</b>			
	REAL PROPERTY TAX LEVY		
A 1001	Tax Levy - Includes STAR Program Revenues	13,888,098	13,888,098
A 1090	Tax Penalties	40,000	40,000
A 1081	Payments In Lieu of Taxes	69,664	79,173
	Total - Real Property Tax Levy	<b>13,997,762</b>	<b>14,007,271</b>
	TOTAL STATE, LOCAL, TRANSFERS, AND TAXES	<b>46,734,987</b>	<b>50,901,933</b>
	APPROPRIATED FUND BALANCE	600,000	600,000
	TOTAL REVENUE BUDGET	<b>47,334,987</b>	<b>51,501,933</b>



# OLEAN CITY SD

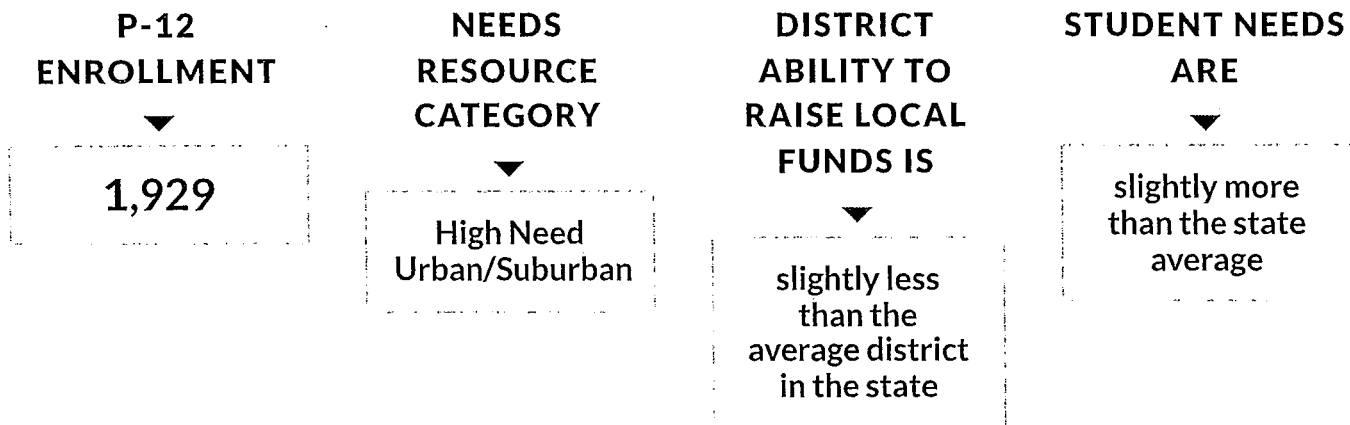
## 2020-21 School Year Financial Transparency Report

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



## Student Demographics

Enrollment	OLEAN CITY SD
All Students	1,929
Economically Disadvantaged	56%
Students with Disabilities	18%
English Language Learners	0%
» Race/Ethnicity	

Staffing Profile	OLEAN CITY SD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	8%
Teachers with 4-20 Years of Experience %	44%
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	\$19,539.93	\$20,954.40	\$23,468.15

## 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.

Report View One Per Pupil Expenditure Categories	OLEAN CITY SD
» A. Instruction (A1 + A2 + A3 + A4)	\$10,031.66
» B. Administration (B1 + B2 + B3)	\$804.44
» C. All Other Spending (C1 + C2 + C3)	\$4,226.06

Report View One Per Pupil Expenditure Categories	OLEAN CITY SD
D. Total School Level (A + B + C)	\$15,062.16
» E. Central Instruction (E1 + E2 + E3 + E4)	\$474.55
» F. Central Administration (F1 + F2 + F3)	\$1,519.17
» G. All Other Central Spending (G1 + G2 + G3)	\$2,484.05
H. Total Central Costs	\$4,477.77
I. Total Spending (D + H)	\$19,539.93

## 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.

Report View Two Per Pupil Expenditure Categories	OLEAN CITY SD
J. Total School Level Local/State Spending	\$13,592.88
» K. Total School Level Federal Spending	\$1,469.28
L. Total Central Level Local/State Spending	\$4,216.06
M. Total Central Level Federal Spending	\$261.70
N. Total Spending (J + K + L + M)	\$19,539.93

## 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.

»	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.

Excluded Expenditures	OLEAN CITY SD
1. Transportation	\$1,010,002.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$138,732.00
4. Debt Service	\$3,671,812.00
5. Other	\$2,455,696.00
Percent Excluded from Total	16%

Excluded Expenditures	OLEAN CITY SD
<b>Total Expenditures</b>	<b>\$44,968,766.00</b>

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Salary: Administrative Compensation Information  
042400 - OLEAN CITY SD

2022-2023 - Page 1

Form Due May 8, 2023

2023-2024 Salary Threshold =  
\$162,000

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 2023-2024.

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](mailto: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 2023-2024 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	190,000	61,919	0

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: 04/12/23

**Taxing Jurisdiction: Olean City School District**

**Fiscal Year Begining: July 1, 2023**

**Total equalized value in taxing jurisdiction: \$** \$79,172.13

<b>Exemption Code (Column A)</b>	<b>Exemption Description (Column B)</b>	<b>Statutory Authority (Column C)</b>	<b>Number of Exemptions (Column D)</b>	<b>Payments in Lieu of Taxes (PILOTs) (Column E)</b>
18080	Olea Municipal Housing Authority	PUB HSNG L 52(3) & (5)	11	\$34,943.13
18020	MJ Painting Contractor Group	IND DEV	1	\$3,135.79
18020	Gateway LLC	IND DEV	2	\$4,999.23
18020	Steel Winds (Solean)	IND DEV	3	\$14,513.85
18020	Homeriade	IND DEV	2	\$7,812.76
18020	HK Olean Hotel	IND DEV	1	\$3,092.55
18020	Sunny Olean	IND DEV	3	\$8,224.22
18020	Manny Hanny Development LLC	IND DEV	2	\$2,450.60
<b>Totals</b>			<b>25</b>	<b>\$79,172.13</b>

Equalized Total Assessed Value 975,262,517

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	55,172,824	5.66
13100	CO - GENERALLY	RPTL 406(1)	3	11,508,683	1.18
13350	CITY - GENERALLY	RPTL 406(1)	77	58,528,590	6.00
13500	TOWN - GENERALLY	RPTL 406(1)	1	5,714	0.00
13800	SCHOOL DISTRICT	RPTL 408	13	42,321,127	4.34
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	6,938,465	0.71
14110	USA - SPECIFIED USES	STATE L 54	1	1,497,529	0.15
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	23	13,347,351	1.37
18060	URBAN REN. OWNER-MUN U R AGENC	GEN MUNY 555 & 560	2	334,353	0.03
18080	MUN HSN G AUTH-FEDERAL/MUN AIDE	PUB HSN G L 52(3)&(5)	12	7,534,941	0.77
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	525,412	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	53	19,299,489	1.98
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	11	25,865,530	2.65
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	10	2,432,919	0.25
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	38,388,118	3.94
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	32	11,985,764	1.23
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	50,915	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	329,487	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	202,635	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,037,647	0.11
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	5	42,438	0.00
38260	MUN HSN G AUTH -NYS AIDED	PUB HSN G L 52(4)&(5)	2	23,000	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	251	1,533,522	0.16
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	50	305,603	0.03
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	171	1,735,301	0.18
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	30	305,344	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	125	1,969,549	0.20
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	26	335,565	0.03
41400	CLERGY	RPTL 460	8	14,736	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	101	3,086,711	0.32
41804	PERSONS AGE 65 OR OVER	RPTL 467	57	1,227,640	0.13
41834	ENHANCED STAR	RPTL 425	958	60,736,490	6.23



School District - 041200 Olean City

Equalized Total Assessed Value 975,262,517

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41854	BASIC STAR 1999-2000	RPTL 425	1,537	46,930,243	4.81
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	197,717	0.02
Total Exemptions Exclusive of System Exemptions:					
			3,594	415,751,362	42.63
Total System Exemptions:					
			0	0	0.00
Totals:					
			3,594	415,751,362	42.63

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: \_\_\_\_\_





## CAPITAL IMPROVEMENT RESERVE PROPOSITION

When the Olean City School District voters cast their ballot this year, they will be asked to establish a new ten-million-dollar (\$10 million) Capital Improvement Reserve. This reserve fund will be used to offset the cost of future acquisition, construction, reconstruction, expansion, renovation, alteration, and improvement of buildings, facilities, sites and real property by the District. To summarize, this reserve fund, or savings account, will be used to offset future costs of capital projects to minimize or eliminate the taxpayer's share of any increased tax levy needed to pay for capital improvements. This reserve will have a ten-year term, which means if there is money left in it ten years from now, the voters will need to renew the reserve of the fund will need to be liquidated.

Our current Capital Improvement Reserve was established by the voters on May 20, 2015, for \$1.5 million. Three years later, on May 15, 2018, the voters authorized an increase in the reserve to a maximum amount of \$4 million. The voters have authorized the use of this reserve fund on three separate occasions, the most recent being the authorization to use \$1.5 million towards the use of the Multipurpose Turf Field Complex soil remediation project. Currently there is approximately \$865,000 left in this reserve.

### ***Why do we need to set aside money in a reserve fund?***

The District sets aside money in a reserve fund to help offset future costs to the taxpayers. Typically, the State will provide building aid on projects to schools, but it only covers a percentage of the project costs. There is usually approximately 3% - 10% of the cost of the project that the taxpayers must cover. If the District has a Capital Improvement Reserve, we can use funds from this reserve to offset the cost to the taxpayers. Our goal is always to complete a building project with no increased cost to the taxpayers. Fortunately, our previous Capital Improvement Reserves have allowed us to do just that! However, the increased cost of completing projects due to inflationary costs has demanded the use of alternative funds, such as reserve funds, now more than ever.

### ***Who authorizes the establishment, funding and expensing of capital reserves?***

The voters approve the establishment of the capital reserve for a given number of years with a maximum amount that can be deposited into the reserve. Each year the Board of Education can approve the amount that is deposited into the reserve up to the maximum amount the voters approved. The voters must authorize funds to be withdrawn from the capital reserve.

### ***Where do the funds come from that go into the reserve?***

If funds are left over at the end of each budget year, the Board of Education can designate a certain amount to be put into the Capital Reserve. This occurs when the expenditures in a particular year are less than budgeted or if revenues were more than anticipated.

If you have additional questions regarding the Capital Improvement Reserve proposition, please reach out to our Business Administrator, Jenny Bilotta, at 716-375-8020 or email her at [jbilotta@oleanschools.org](mailto:jbilotta@oleanschools.org)



# Olean City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 47,334,987	\$51,501,933	\$49,526,364
Increase/Decrease for the 2023-24 School Year		\$4,166,946	\$2,191,377
Percentage Increase/Decrease in Proposed Budget		8.8 %	4.6%
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$13,888,098	\$13,888,098	
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	\$13,888,098	\$13,088,098
F. Total Permissible Exclusions	\$262,292	\$330,719	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$14,004,774	\$13,935,538	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$13,625,806	\$13,557,379	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$378,968	\$378,159	
Administrative Component	\$6,398,631	\$7,077,032	\$6,677,733
Program Component	\$33,388,540	\$35,696,172	\$35,163,151
Capital Component	\$7,547,816	\$8,728,729	\$7,685,480
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Contingent budget assumptions for the 2023-24 school year if the proposed budget is defeated: 1) the administrative component would be reduced by \$399,299; 2) the program component would be reduced by \$533,021; and 3) the capital component would be decreased by \$1,043,249.</p>			
<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)</p>	Description		Amount
			\$
			\$
			\$
			\$

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

Under the Budget Proposed  
for the 2023-24 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$640

The annual budget vote for the fiscal year 2023-24 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 16, 2023 between the hours of 6:00am 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.

