

OLEAN CITY SCHOOL DISTRICT

2025-2026



BOARD OF EDUCATION
ANNUAL BUDGET

PROPOSITION # 1

2025-2026 Basic Budget

Shall the following resolution be adopted?

RESOLVED that the basic budget for the Olean City School District (the "District") for the fiscal year commencing July 1, 2025, and ending June 30, 2026, as presented by the Board of Education, is hereby approved and adopted and the required funds therefor 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 2025-2026 is in the amount of \$57,976,241.

PROPOSITION # 2

DISTRICT FACILITIES UPGRADES PROJECT

Shall the following bond resolution of the Board of Education of the City School District of the City of Olean, Cattaraugus County, New York (the "District") be approved?

A BOND RESOLUTION, DATED MARCH 18, 2025, OF THE BOARD OF EDUCATION OF THE CITY SCHOOL DISTRICT OF THE CITY OF OLEAN, CATTARAUGUS COUNTY, NEW YORK (THE "DISTRICT"), AUTHORIZING THE DISTRICT (1) TO UNDERTAKE (SUBJECT TO THE APPROVAL OF THE VOTERS OF THE DISTRICT) THE FIRST COMPONENT ("DISTRICT FACILITIES UPGRADES PROJECT") OF A "2025 CAPITAL IMPROVEMENT PROJECT" WITH SUCH FIRST COMPONENT TO CONSIST OF THE RECONSTRUCTION AND RENOVATION, IN PART, AND THE CONSTRUCTION OF IMPROVEMENTS, ADDITIONS AND UPGRADES TO VARIOUS DISTRICT BUILDINGS AND FACILITIES AND THE SITES THEREOF (THE "PROPOSITION NO. 2 PROJECT"), AT AN ESTIMATED MAXIMUM COST OF \$29,435,000; (2) TO EXPEND OR APPLY TOWARD THE PROPOSITION NO. 2 PROJECT, DURING THE CURRENT FISCAL YEAR OF THE DISTRICT, \$1,000,000 FROM THE DISTRICT'S CAPITAL IMPROVEMENTS RESERVE FUND, 2023; AND (3) TO ISSUE SERIAL BONDS OF THE DISTRICT IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$28,435,000 TO FINANCE THE BALANCE OF THE COST OF THE PROPOSITION NO. 2 PROJECT, AND DELEGATING THE POWER TO ISSUE BOND ANTICIPATION NOTES IN ANTICIPATION OF THE SALE OF SUCH OBLIGATIONS TO THE PRESIDENT OF THE BOARD OF EDUCATION OF THE DISTRICT.

**PROPOSITION # 3 – CONTINGENT
HVAC SYSTEMS AND AIR CONDITIONING PROJECT**

If (and only if) Proposition No. 2 (\$29,435,000 District Facilities Upgrades Project) presented herewith is approved by the voters of the City School District of the City of Olean, Cattaraugus County, New York (the "District"), shall the following bond resolution of the Board of Education of the District also be approved?

Please note that this Proposition No. 3 bond resolution for the \$24,160,000 HVAC Systems and Air Conditioning Project, even if approved by the voters of the District, will have no effect, and the work described herein will not be undertaken, unless the Proposition No. 2 bond resolution, above, is also approved.

A BOND RESOLUTION, DATED MARCH 18, 2025, OF THE BOARD OF EDUCATION OF THE CITY SCHOOL DISTRICT OF THE CITY OF OLEAN, CATTARAUGUS COUNTY, NEW YORK (THE "DISTRICT"), AUTHORIZING THE DISTRICT (1) TO UNDERTAKE (SUBJECT TO THE APPROVAL OF THE VOTERS OF THE DISTRICT) THE SECOND COMPONENT ("HVAC SYSTEMS AND AIR CONDITIONING PROJECT") OF A "2025 CAPITAL IMPROVEMENT PROJECT" CONSISTING OF THE RECONSTRUCTION AND RENOVATION, IN PART, AND THE CONSTRUCTION OF IMPROVEMENTS AND UPGRADES TO VARIOUS DISTRICT BUILDINGS AND FACILITIES AND THE SITES THEREOF (THE "PROPOSITION NO. 3 PROJECT"), AT AN ESTIMATED MAXIMUM COST OF \$24,160,000 AND (2) TO ISSUE SERIAL BONDS OF THE DISTRICT IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED \$24,160,000 TO FINANCE THE COST OF THE PROPOSITION NO. 3 PROJECT, AND DELEGATING THE POWER TO ISSUE BOND ANTICIPATION NOTES IN ANTICIPATION OF THE SALE OF SUCH OBLIGATIONS TO THE PRESIDENT OF THE BOARD OF EDUCATION OF THE DISTRICT.

ELECTION OF MEMBERS OF THE BOARD OF EDUCATION

Election of members of the Board of Education will be held on May 20, 2025, from 7:00 a.m. until 9:00 p.m. EDST.

The election of members of the Board will be held to fill three (3) at-large positions on the Board consisting of the following: (a) one five-year term, (b) one three-year term, and (c) one two-year term. The candidate with the highest vote total will be elected to a five-year term commencing July 1, 2025, and expiring on June 30, 2030. The candidate receiving the second-highest vote total will be elected to a three-year term commencing May 21, 2025 and expiring on June 30, 2028. The candidate receiving the third-highest vote total will be elected to a two-year term commencing May 21, 2025 and expiring on June 30, 2027.

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.

Catharine Young

Timothy Sherlock

Alex Calbi

James DiBlasi

Aubree Malick

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
		2024-25	2025-26
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	6,000
A 1040.400.00.1000	Contract	1,000	1,000
A 1040.450.00.1000	Supplies	600	600
	Total - District Clerk	11,600	7,600
A 1060.000.00.1000	DISTRICT MEETINGS & ELECTIONS		
A 1060.200.00.1000	Equipment	8,200	2,000
A 1060.400.00.1000	Contract	3,800	5,300
A 1060.450.00.1000	Supplies	850	1,200
	Total - District Meetings & Elections	12,850	8,500
	TOTAL - BOARD OF EDUCATION	59,450	51,100
Central Administration			
A 1240.000.00.1000	CENTRAL ADMINISTRATION		
A 1240.150.00.1000	Certified Salary	204,000	211,080
A 1240.160.00.1000	Non-Certified Salary	68,000	63,000
A 1240.200.00.1000	Equipment	3,000	3,000
A 1240.400.00.1000	Contract	12,620	13,840
A 1240.450.00.1000	Supplies	2,500	2,500
	TOTAL - CENTRAL ADMINISTRATION	290,120	293,420
Finance			
A 1310.000.00.1000	BUSINESS ADMINISTRATION		
A 1310.150.00.1000	Certified Salary	115,000	118,270
A 1310.160.00.1000	Non-Certified Salaries	109,000	117,562
A 1310.200.00.1000	Equipment	4,000	4,000
A 1310.400.00.1000	Contract	17,030	19,790
A 1310.450.00.1000	Supplies	1,500	2,000
A 1310.490.00.1000	BOCES Services	73,982	84,867
	Total - Business Administration	320,512	346,489
A 1320.000.00.1000	AUDITING		
A 1320.160.00.1000	Internal Claims Auditor	8,425	10,000
A 1320.400.00.1000	Auditing	33,500	34,500
	Total - Auditing	41,925	44,500
A 1325.000.00.1000	TREASURER		
A 1325.160.00.1000	Non-Certified Salary	74,000	80,000
A 1325.200.00.1000	Equipment	1,200	-
A 1325.400.00.1000	Contract	450	450
A 1325.450.00.1000	Supplies	350	350
	Total - Treasurer	76,000	80,800

		Actual Budget	Proposed Budget
		2024-25	2025-26
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	13,000
A 1330.450.00.1000	Supplies	200	200
	Total - Tax Collection	12,125	14,200
	TOTAL - FINANCE	450,562	485,989
Legal/Personnel/Records/Public Information Services			
A 1420.000.00.1000	LEGAL SERVICES		
A 1420.400.00.1000	Contract	65,000	100,000
	Total - Legal Services	65,000	100,000
A 1430.000.00.1000	PERSONNEL SERVICES		
A 1430.150.00.1000	Instructional Certified Salaries	133,000	140,350
A 1430.160.00.1000	Non-Certified Salaries	65,600	107,015
A 1430.200.00.1000	Equipment	3,500	7,000
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	6,900
A 1430.490.00.1000	BOCES Services	632,478	661,658
	Total - Personnel Services	863,578	945,923
A 1460.000.00.1000	RECORDS MANAGEMENT OFFICER		
A 1460.160.00.1000	Non-Certified Salaries	648	648
A 1460.400.00.1000	Contract	4,725	1,000
	Total - Records Management Officer	5,373	1,648
A 1480.000.00.1000	PUBLIC INFORMATION SERVICES		
A 1480.160-00	Non-Instructional Salary	-	55,000
A 1480.400.00.1000	Contract	500	500
A 1480.490.00.1000	BOCES Services	158,516	99,805
	Total - Public Information Services	159,016	155,305
	TOTAL - LEGAL/PERSONNEL/RECORDS/PUBLIC INFORMATION SERVICES	1,092,967	1,202,876
Central Services			
A 1660.000.00.1000	CENTRAL STOREROOM		
A 1660.160.00.1000	Non-Certified Salary	60,000	60,370
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	81,050	81,420
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	780,815	785,368
	Total - Central Data Processing	780,815	785,368
	TOTAL - CENTRAL SERVICES	947,865	952,788

		Actual Budget	Proposed Budget
		2024-25	2025-26
Special Items			
A 1910.000.00.1000	INSURANCE		
A 1910.400.00.1000	Contract	114,000	150,000
A 1910.401.01.1000	Contract	16,000	16,000
	Total - Insurance	130,000	166,000
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	253,617	269,213
A 1983.490.00.1000	Capital Expenses	385,437	378,453
	Total - BOCES Administration	639,054	647,666
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	788,759	833,371
Curriculum Development			
A 2010.000.00.1000	CURRICULUM DEVELOPMENT		
A 2010.150.00.1000	Certified Salary	241,000	254,809
A 2010.160.00.1000	Non-Certified Salary	102,000	97,041
A 2010.200.00.1000	Equipment	20,000	10,000
A 2010.400.00.1000	Contract	43,700	43,700
A 2010.450.00.1000	Supplies	17,050	17,605
A 2010.490.00.1000	BOCES Services	2,860	2,860
	TOTAL - CURRICULUM DEVELOPMENT	426,610	426,015
Supervision - Regular School			
A 2020.000.00.1000	SUPERVISION - REGULAR SCHOOL		
A 2020.150.00.1000	Certified Salaries	699,000	704,129
A 2020.151.00.1000	Substitutes	6,000	6,000
A 2020.160.00.1000	Non-Certified Salaries	559,600	557,488
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	126,000	157,000
A 2020.400.00.1000	Contract	42,380	37,380
A 2020.450.00.1000	Supplies	33,600	47,500
	TOTAL - SUPERVISION - REGULAR SCHOOL	1,468,780	1,511,697
In-Service Training			
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	405,196	546,290
	TOTAL - IN-SERVICE TRAINING	435,946	577,040

		Actual Budget	Proposed Budget
		2024-25	2025-26
Employee Benefits			
A 9010.000.00.1000	EMPLOYEE BENEFITS		
A 9010.800.00.1000	Employee Retirement	145,943	138,277
A 9020.800.00.1000	Teacher Retirement	154,878	150,559
A 9020.800.25.2000	Retirement Incentive	45,000	-
A 9030.800.00.1000	Social Security	178,396	175,172
A 9040.800.00.1000	Workers' Compensation	15,887	9,874
A 9050.800.00.1000	Unemployment	2,188	2,148
A 9060.800.00.1000	Medical Insurance	606,864	627,262
A 9089.800.00.1000	Flexible Benefit Plan	60,678	60,615
	TOTAL - EMPLOYEE BENEFITS	1,209,833	1,163,907
TOTAL ADMINISTRATIVE BUDGET COMPONENT		7,170,892	7,498,203
Program Budget Component			
Teaching - Regular School			
A 2110.000.00.2000	TEACHING - REGULAR SCHOOL		
A 2110.120.00.2000	Certified Salaries Grades K-3	3,362,242	3,551,955
A 2110.120.01.2000	Certified Salaries Grades 4-6	2,288,916	2,389,941
A 2110.130.00.2000	Certified Salaries Grades 7-12	4,097,117	4,297,237
A 2110.131.00.2000	Tutor/Detention/Home Instruction	33,000	65,000
A 2110.132.00.2000	Instructional Health Insurance Waiver	100,000	106,000
A 2110.140.00.2000	Substitute Teacher Salaries	288,200	288,200
A 2110.151.00.2000	Instructional Other	141,000	145,000
A 2110.160.00.2000	Non-Certified Salaries	1,152,000	1,440,768
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	293,835	284,779
A 2110.400.00.2000	Contract	575,565	570,023
A 2110.401.00.2007	Contract	42,531	41,438
A 2110.403.00.2000	Student Testing	22,300	22,300
A 2110.450.00.2000	Supplies	286,634	231,369
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	673,432	708,787
	TOTAL - TEACHING - REGULAR SCHOOL	13,715,372	14,501,397
Teaching Students with Disabilities			
A 2250.000.00.2000	TEACHING STUDENTS WITH DISABILITIES		
A 2250.150.00.2000	Certified Salaries	3,039,297	3,272,122
A 2250.151.00.2000	Students W/Dis - Summer	40,000	50,000
A 2250.160.00.2000	Non-Certified Salaries	1,248,800	1,533,379
A 2250.161.00.2000	Summer School Non-Certified Salaries	4,000	4,000

		Actual Budget	Proposed Budget
		2024-25	2025-26
A 2250.200.00.2000	Equipment	28,000	71,495
A 2250.400.00.2000	Contract	100,500	100,500
A 2250.401.00.2000	Contract	342,626	342,626
A 2250.450.00.2000	Supplies	29,000	85,000
A 2250.451.00.2000	Supplies	3,166	3,166
A 2250.470.00.2000	Tuitions	275,000	475,000
A 2250.490.00.2000	BOCES Services	3,531,149	3,245,965
	Total - Teaching - Students with Disabilities	8,641,537	9,183,253
Teaching - Occupational Education			
A 2280.000.00.2000	TEACHING - OCCUPATIONAL EDUCATION		
A 2280.490.12.2000	BOCES Services	1,145,748	1,168,715
	Total - Teaching - Occupational Education	1,145,748	1,168,715
	TOTAL - SPECIAL APPORTIONMENT PROGRAMS	9,787,285	10,351,968
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	86,085
A 2330.160.00.2011	Non-Certified Salaries	10,500	26,000
A 2330.450.00.2011	Supplies	1,000	1,000
	Total - Elementary Summer School	36,500	113,085
A 2330.000.00.2011	SUMMER SCHOOL - SECONDARY		
A 2330.151.00.2011	Certified Salaries	40,000	82,702
A 2330.161.00.2011	Non-Certified Salaries	9,000	12,000
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	-
	Total - Secondary Summer School	72,920	96,002

		Actual Budget	Proposed Budget
		2024-25	2025-26
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	32,000	41,348
A 2330.400-00-2017	Community School Contractual	5,000	5,000
A 2330.401-00-2017	Community School Community Action	59,976	64,976
A 2330.450-00-2017	Community School Supplies	3,996	3,996
	Total - Community School	119,258	133,606
	TOTAL - SPECIAL SCHOOLS	260,610	374,625
Instructional Media			
A 2610.000.00.2000	TEACHING - LIBRARY MEDIA		
A 2610.150.00.2000	Certified Salary	132,000	114,696
A 2610.160.00.2000	Non-Certified Salaries	141,000	148,316
A 2610.200.00.2000	Equipment	6,500	9,560
A 2610.400.00.2000	Contract	2,725	3,055
A 2610.450.00.2000	Supplies	8,526	10,007
A 2610.460.00.2000	Library Loan	23,513	23,513
A 2610.490.00.2000	BOCES Services	193,819	200,357
	Total - Teaching - Library Media	508,083	509,504
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	129,000	134,150
A 2630.160.00.2000	Non-Certified Salaries	265,000	232,000
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	686,111	590,490
	Total - Teaching - Computers	1,219,056	1,095,585
	TOTAL - INSTRUCTIONAL MEDIA	1,750,239	1,628,189
Pupil Personnel Services			
A 2810.000.00.2000	GUIDANCE		
A 2810.150.00.2000	Certified Salaries	921,878	897,704
A 2810.160.00.2000	Non-Certified Salaries	93,000	99,306
A 2810.200.00.2000	Equipment	6,000	6,000
A 2810.400.00.2000	Contract	1,500	650
A 2810.401.12.2000	Training	1,500	1,500
A 2810.450.00.2000	Supplies	3,840	3,675
	Total - Guidance	1,027,718	1,008,835

		Actual Budget	Proposed Budget
		2024-25	2025-26
A 2815.000.00.2000	HEALTH SERVICES		
A 2815.160.00.2000	Non-Certified Salaries	271,000	334,000
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	12,576
A 2815.400.00.2000	Contract	5,390	5,690
A 2815.450.00.2000	Supplies	22,550	23,550
A 2815.490.00.2000	BOCES Services	54,120	53,095
	Total - Health Services	393,836	446,911
A2825.490.00.2000	SOCIAL WORK SERVICES		
A2820.490.00.0000	Psych Services - BOCES	111,554	87,979
A2825.490.00.2000	Regular school social work	4,706	3,210
	Total - Social Work Services	116,260	91,189
A 2850.000.00.2000	CO-CURRICULAR ACTIVITIES		
A 2850.150.00.2000	Certified Salaries	98,000	123,921
A 2850.400.00.2000	Awards/Ceremonies	1,000	1,000
A 2850.400.12.2000	Academic Awards	3,625	4,000
A 2850.401.12.2000	National Honor Society	3,000	4,000
A 2850.402.00.2000	Student Contests	21,830	16,520
	Total - Co-Curricular Activities	127,455	149,441
A 2855.000.00.2000	INTERSCHOLASTIC ATHLETICS		
A 2855.150.00.2000	Certified Salaries	340,433	353,446
A 2855.162.00.2001	Non-Certified Salaries	65,650	48,000
A 2855.200.00.2000	Equipment	75,000	75,000
A 2855.400.00.2000	Contract	175,510	161,207
A 2855.401.00.2000	Facility Use Charges	5,000	5,000
A 2855.450.00.2000	Supplies	45,000	45,000
A 2855.490.00.2000	BOCES Services	12,640	15,710
	Total - Interscholastic Athletics	719,233	703,363
	TOTAL - PUPIL PERSONNEL SERVICES	2,384,503	2,399,739
	TOTAL INSTRUCTIONAL PROGRAM	27,898,009	29,255,918

		Actual Budget	Proposed Budget
		2024-25	2025-26
Transportation			
A 5510.000.00.2000	TRANSPORTATION SERVICES		
A 5510.150.00.2000	Certified Salary	26,000	26,561
A 5510.160.00.2000	Non-Certified Salary	23,000	23,282
A 5510.400.00.2000	Contract	93,250	12,000
A 5510.401.00.0000	Transportation Insurance	40,000	45,000
A 5510.450.00.2000	Supplies	1,000	1,000
	Total - Transportation Services	183,250	107,843
A 5540.000.00.2000	CONTRACT TRANSPORTATION SERVICES		
A 5540.401.00.2000	Basic Contracts	1,120,000	1,256,561
A 5540.401.01.2000	Transportation Fuel	150,000	150,000
A 5540.402.00.2000	Activity Trips	58,300	103,250
A 5540.402.02.2000	Field Trips	10,000	17,000
A 5540.402.04.2000	Field Trips	10,000	17,000
A 5540.402.11.2000	Field Trips	6,750	42,750
A 5540.402.12.2000	Field Trips	19,000	19,000
A 5540.402.00.2250	Field Trips	1,000	1,000
A 5581.490.00	Transportation BOCES	124,500	196,010
	Total - Contract Transportation Services	1,499,550	1,802,571
	TOTAL - TRANSPORTATION SERVICES	1,682,800	1,910,414
Employee Benefits			
A 9010.000.00.2000	EMPLOYEE BENEFITS		
A 9010.800.00.2000	Employee Retirement	475,884	488,125
A 9020.800.00.2000	Teacher Retirement	1,675,122	1,679,441
A 9020.800.25.2000	Retirement Incentive	-	125,000
A 9030.800.00.2000	Social Security	1,348,112	1,357,633
A 9040.800.00.2000	Workers' Compensation	120,054	76,525
A 9050.800.00.2000	Unemployment Insurance	16,531	16,648
A 9060.800.00.2000	Medical Insurance	4,585,983	4,861,451
A 9089.800.00.2000	Flexible Benefit Plan	114,172	114,359
	TOTAL - EMPLOYEE BENEFITS	8,335,858	8,719,183
TOTAL PROGRAM BUDGET COMPONENT		37,916,666	39,885,514

		Actual Budget	Proposed Budget
		2024-25	2025-26
Capital Budget Component			
Central Services			
A 1620.000.00.3000	OPERATIONS		
A 1620.160.00.3000	Non-Certified Salaries	713,000	697,262
A 1620.161.20.3000	Substitutes & Overtime	25,000	25,000
A 1620.200.00.3000	Equipment	37,150	15,000
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	441,000
A 1620.450.00.3000	Supplies	100,000	100,000
A 1620.490.00.3000	BOCES Services	21,087	21,819
	TOTAL - OPERATIONS	1,724,037	1,714,581
Maintenance			
A 1621.000.00.3000	MAINTENANCE		
A 1621.160.00.3000	Non-Certified Salaries	702,000	730,681
A 1621.200.00.3000	Equipment	182,330	150,000
A 1621.200.01.3000	Equipment - Building Maintenance	134,372	100,000
A 1621.400.00.3000	Contract	225,350	75,350
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	1,590,802	1,402,781
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	175,197	552,000
	TOTAL TRANSPORTATION	175,197	552,000

		Actual Budget	Proposed Budget
		2024-25	2025-26
Employee Benefits			
A 9010.000.00.3000	EMPLOYEE BENEFITS		
A 9010.800.00.3000	Employee Retirement	198,173	173,598
A 9030.800.00.3000	Social Security	104,492	98,194
A 9040.800.00.3000	Workers' Compensation	9,305	5,535
A 9050.800.00.3000	Unemployment	1,281	1,204
A 9060.800.00.3000	Medical Insurance	355,458	351,616
A 9089.800.00.3000	Flexible Benefit Plan	6,550	6,427
	TOTAL - EMPLOYEE BENEFITS	675,260	636,574
	TOTAL CAPITAL COMPONENT WITHOUT DEBT SERVICE	4,171,296	4,311,936
Debt Service			
A 9700.000.00.3000	SERIAL BONDS		
A 9711.600.01.3000	Serial Bond Principal	1,800,000	1,830,000
A 9711.600.02.3000	2015 Serial Bond Principal	205,000	205,000
A 9711.600.03.3000	2019 Serial Bond Principal	440,000	465,000
A 9711.600-04-3000	2024 DASNY Bond Principal	1,515,000	2,070,000
A 9700.700.00.3000	INTEREST ON BONDS		
A 9711.700.01.3000	Serial Bond Interest	122,231	68,731
A 9711.700.02.3000	2015 Serial Bond Interest	35,231	30,106
A 9711.700.03.3000	2019 Serial Bond Interest	259,250	237,250
A 9711.700-04-3000	2024 DASNY Bond Interest	2,336,958	1,177,500
	TOTAL PRINCIPAL & INTERST ON BONDS	6,713,670	6,083,587
	TOTAL DEBT SERVICE	6,713,670	6,083,587
Interfund Transfers			
A 9900.000.00.3000	INTERFUND TRANSFERS		
A 9901.930.00.3000	Interfund Transfers to Food Service Fund	-	-
A 9901.950.00.3000	Transfer to Federal Fund	97,000	97,000
A9950.900.00.3000	Transfer to Capital Fund	100,000	100,000
	TOTAL - INTERFUND TRANSFERS	197,000	197,000
	TOTAL DEBT SERVICE	6,910,670	6,280,587
	TOTAL CAPITAL BUDGET COMPONENT	11,081,966	10,592,523
	TOTAL EXPENDITURE BUDGET	56,169,525	57,976,241

		Actual Budget	Proposed Budget
		2024-25	2025-26
Revenues			
<u>State Aid</u>			
	STATE AID - REVENUES		
A 3101	Operating Aid - Foundation Aid	25,928,815	27,635,025
A 3101.100	Excess Cost Aid	1,227,611	1,426,428
A 3103	BOCES Aid	3,875,289	3,993,623
A 3104	Transportation Aid	1,069,912	1,069,912
A 3101	Building Aid	6,597,007	6,156,592
A 3260	Textbook, Hardware & Technology Aid	187,951	183,704
A 4601	Medicaid Assistance	500,000	350,000
	Total - State Aid Revenue	39,386,585	40,815,284
<u>Local</u>			
	LOCAL - REVENUES		
A 1310	Tuition	150,000	227,000
A 2401	Interest on Investments	35,000	310,000
A 2413	BOCES Rentals	111,000	97,500
A 2701	BOCES Refunds	500,000	500,000
A 2770.100	E-Rate Reimbursements	38,000	38,000
A 2770.100	Miscellaneous	25,000	100,000
	Total - Local Revenues	859,000	1,272,500
<u>Reserve Transfers</u>			
	TRANSFERS		
A 2801	Transfer from Reserve	175,197	552,000
A 2801	Transfer from Employee Benefits	78,800	150,000
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	114,478
	Total - Transfers	1,163,513	816,478
<u>Taxes</u>			
	REAL PROPERTY TAX LEVY		
A 1001	Tax Levy - Includes STAR Program Revenues	14,026,979	14,026,979
A 1090	Tax Penalties	40,000	40,000
A 1081	Payments In Lieu of Taxes	93,448	105,000
	Total - Real Property Tax Levy	14,160,427	14,171,979
	TOTAL STATE, LOCAL, TRANSFERS, AND TAXES	55,569,525	57,076,241
APPROPRIATED FUND BALANCE		600,000	900,000
TOTAL REVENUE BUDGET		56,169,525	57,976,241

OLEAN CITY SD

2022-23 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
▼
1,867

NEEDS
RESOURCE
CATEGORY
▼
High Need
Urban/Suburban

DISTRICT
ABILITY TO
RAISE LOCAL
FUNDS IS
▼
significantly
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	1,802
Economically Disadvantaged	60%
Students with Disabilities	20%
English Language Learners	0%
» Race/Ethnicity	

Staffing Profile	OLEAN CITY SD
Student-to-Teacher Ratio	14
Teachers with Fewer than 4 years of Experience %	14%
Teachers with 4-20 Years of Experience %	41%
Teachers with 21+ Years of Experience %	46%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL



N/A

DISTRICT OR
DISTRICT OF
LOCATION

\$21,511.00

COUNTY
AVERAGE

\$24,610.12

STATEWIDE
AVERAGE

\$26,857.07

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)	\$11,071.34

Report View One Per Pupil Expenditure Categories	OLEAN CITY SD
» B. Administration (B1 + B2 + B3)	\$1,060.36
» C. All Other Spending (C1 + C2 + C3)	\$3,498.65
D. Total School Level (A + B + C)	\$15,630.35
» E. Central Instruction (E1 + E2 + E3 + E4)	\$576.33
» F. Central Administration (F1 + F2 + F3)	\$1,772.21
» G. All Other Central Spending (G1 + G2 + G3)	\$3,532.49
H. Total Central Costs	\$5,881.02
I. Total Spending (D + H)	\$21,511.37

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	\$13,074.62
» K. Total School Level Federal Spending	\$2,555.73
L. Total Central Level Local/State Spending	\$5,696.14
M. Total Central Level Federal Spending	\$184.88
N. Total Spending (J + K + L + M)	\$21,511.37

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	\$1,278,809.41
2. Charter School Tuition	\$0.00
3. Other Tuition	\$121,429.52

Excluded Expenditures	OLEAN CITY SD
4. Debt Service	\$3,902,987.51
5. Other	\$20,198,038.00
Percent Excluded from Total	39%
Total Expenditures	\$65,662,995.23

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Salary: Administrative Compensation Information
042400 - OLEAN CITY SD

2024-2025 - Page 1
Official - as of 04/15/2025 02:57 PM

Form Due May 12, 2025

2025-2026 Salary Threshold =
\$174,000

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 2025-2026.

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 2025-2026 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	209,640	70,459	

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

Total equalized value in taxing jurisdiction: \$ \$104,857

22

Equalized Total Assessed Value 1,160,186,194

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	63,374,190	5.46
13100	CO - GENERALLY	RPTL 406(1)	3	13,231,490	1.14
13350	CITY - GENERALLY	RPTL 406(1)	78	67,181,622	5.79
13500	TOWN - GENERALLY	RPTL 406(1)	1	8,372	0.00
13800	SCHOOL DISTRICT	RPTL 408	13	51,826,060	4.47
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	8,248,424	0.71
14110	USA - SPECIFIED USES	STATE L 54	1	1,720,135	0.15
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	26	25,700,027	2.22
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	2	384,054	0.03
18080	MUN HSNL AUTH-FEDERAL/MUN AIDE	PUB HSNL L 52(3)&(5)	12	8,655,000	0.75
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	603,513	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	49	19,888,279	1.71
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	8	29,457,162	2.54
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	9	1,636,757	0.14
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	44,094,459	3.80
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	35	15,143,783	1.31
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	4,595	0.00
26100	VETERANS ORGANIZATION	RPTL 452	2	426,889	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	296,883	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,191,892	0.10
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	4	44,598	0.00
38260	MUN HSNL AUTH -NYS AIDED	PUB HSNL L 52(4)&(5)	2	26,419	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	235	1,518,644	0.13
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	41	258,352	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	156	1,672,972	0.14
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	13,023	0.00
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	25	262,781	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	138	2,419,195	0.21
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	26,047	0.00
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	22	318,075	0.03
41400	CLERGY	RPTL 460	7	15,650	0.00
41720	AGRICULTURAL DISTRICT	AG-MIKTS L 305	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	70	2,796,201	0.24

Equalized Total Assessed Value 1,160,186,194

School District - 041200 Olean City

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41804	PERSONS AGE 65 OR OVER	RPTL 467	35	749,756	0.06
41805	PERSONS AGE 65 OR OVER	RPTL 467	23	617,438	0.05
41834	ENHANCED STAR	RPTL 425	910	69,163,365	5.96
41854	BASIC STAR 1999-2000	RPTL 425	1,332	43,287,374	3.73
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	884,109	0.08
Total Exemptions Exclusive of System Exemptions:					
			3,275	477,147,585	41.13
Total System Exemptions:			0	0	0.00
Totals:			3,275	477,147,585	41.13

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: _____

2025-26 Olean City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 56,169,525	\$57,976,241	\$56,345,001
Increase/Decrease for the 2025-26 School Year		\$1,806,716	\$175,476
Percentage Increase/Decrease in Proposed Budget		3.22 %	.003%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$14,026,979	\$14,026,979	
B. Levy to Support Library Debt, if Applicable	\$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)	\$14,026,979	\$14,026,979	\$14,026,979
F. Total Permissible Exclusions	\$225,347	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$13,859,748	\$14,143,619	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$13,801,632	\$14,026,979	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$58,116	\$116,640	
Administrative Component	\$7,170,892	\$7,498,203	\$7,278,251
Program Component	\$37,916,667	\$39,885,515	\$39,394,191
Capital Component	\$11,081,966	\$10,592,523	\$9,672,559
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Contingent budget assumptions for 2025-26 school year if the proposed budget is defeated: 1) the administrative component would be reduced by \$219,952; 2) the program component would be reduced by \$491,324; and 3) the capital component would be decreased by \$919,964.</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

Under the Budget Proposed for the 2025-26 School Year

Estimated Basic STAR Exemption Savings¹

\$540.75

The annual budget vote for the fiscal year 2025-26 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 20, 2025 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.