



**WATERTOWN**  
CITY SCHOOL DISTRICT

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Our Children, Our Future!

# 2025-26 Budget Book

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# WATERTOWN CITY SCHOOL DISTRICT

Our Children, Our Future!

District Budget Issue

[www.watertowncsd.org](http://www.watertowncsd.org)

Watertown City School District

May 2025

## Budget Vote

May 20, 2025  
12 p.m.-9 p.m.

- Voters residing in the **North** Election District vote at North Elementary School (Gymnasium). Defined as portion of City *north* of the Black River and includes towns of LeRay & Pamela within WCSD boundaries.
- Voters residing in the **South** Election District vote at Watertown High School (Band Room). Defined as portion of City *south* of the Black River and towns of includes Rutland & Watertown within WCSD boundaries.

## Voter Qualifications

- Registered voter
- United States Citizen
- At least 18 years old  
Resident of the school district at least 30 days prior to the vote
- No person shall have the right to register or vote who would not be qualified to register for or vote at an election in accordance with the provisions of section 5-106 of the Election Law.

## 2025-26 Budget and School Board Election Message

Dear Watertown City School District Community,

I am pleased to share with you the highlights of our proposed budget for the 2025–26 fiscal year. This budget reflects our ongoing commitment to exceptional educational opportunities while being fiscally responsible to our taxpayers.



L-R: Dr. Larry C. Schmiegel, Michelle R. Gravelle, Culley T. Gosier, Milly C. Smith, Tino Fluno, Lorie L. Converse, John A. Cain III, Rande S. Richardson, and Jason B. Harrington

### Budget Highlights:

1. **Tax Levy:** The proposed budget includes a 2.44% increase in the tax levy, which is within the New York State tax cap. This allows us to enhance student programs and services while respecting our community's investment in education.
2. **Program Continuation and Enhancements:** We are maintaining all existing programs and staffing to ensure student success and graduation outcomes. Additionally, we are expanding access to opportunities with the continuation of after-school activity buses at key locations and the introduction of tardy buses to support attendance.
3. **Programmatic Growth and Staffing Enhancements:** In response to increasing student needs, we are expanding our academic and support offerings. This includes the launch of Cyclone Academy Jr. and Cyclone Academy Middle, the addition of two prekindergarten special education classrooms with expanded support services, and a district-wide expansion of special education programs (K-12) with added staff. At Watertown High School, we are hiring additional teachers in science, art, and world languages, and Sherman Elementary will add a teacher to support enrollment growth.
4. **Infrastructure Investment:** The \$100,000 capital outlay project will enhance accessibility at North Elementary School for students and staff.
5. **School Safety and Security:** The proposed budget includes funding to hire an additional School Safety Officer to enhance security across our schools.

*Budget Notice: Please refer to the back page of this newsletter for the official Budget Notice, including potential adjustments under a contingent budget scenario.*

Thank you for your continued support. Together, we are making strides in graduation rates, student engagement, attendance, and overall learning environments, ensuring every student is fully prepared and life ready.

Sincerely,

Dr. Larry C. Schmiegel  
Superintendent of Schools  
Watertown City School District

## 2025-26 Budget Highlights

Item	Amount	Item	Amount
Budget Summary	\$ 103,909,155	Tax Levy	\$ 17,929,518
Budget Increase	\$ 7,056,411	Tax Levy Increase	\$ 426,583
Budget to Budget % Increase	7.29%	Tax Levy % Increase	2.44%
State Aid and Other Revenue	\$ 74,220,350	Fund Balance and Reserve Use	\$ 11,759,287

## 2025-26 School Tax Estimate

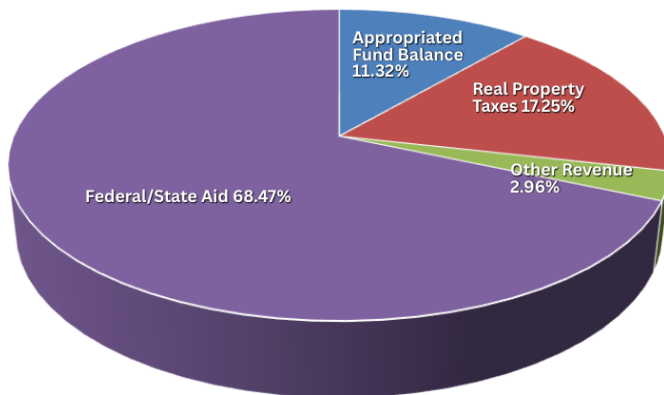
Municipality	Equalization Rate	2025-2026 School Levy	2025-2026 Tax Rate per \$1,000 Assessed	2024-2025 School Tax Rate per \$1,000 Assessed	2023-2024 Library Tax Rate per \$1,000 Assessed	Dollar Amount Increase (Taxes)	Ave Tax Bill w/o STAR	Ave Tax Bill w/ Basic STAR	Ave Tax Bill w/ Enhanced STAR
City of Watertown	80.0%	\$12,842,569.95	\$11.21	\$10.940199	\$0.047287	\$0.27	\$1,121.02	\$844.02	\$516.02
Town of Leray	92.5%	\$1,167,278.34	\$9.70	\$9.461899	\$0.041754	\$0.23	\$969.54	\$679.54	\$349.54
Town of Pamela	96.0%	\$119,645.34	\$9.34	\$9.116821	\$0.039248	\$0.23	\$934.18	\$653.18	\$350.18
Town of Rutland	82.0%	\$75,806.73	\$10.94	\$10.673351	\$0.046174	\$0.26	\$1,093.68	\$803.68	\$473.68
Town of Watertown	48.0%	\$3,724,217.64	\$18.68	\$18.233641	\$0.076957	\$0.45	\$1,868.37	\$1,584.37	\$1,262.37

\*Tax Rates and STAR are estimates based on the 2024-25 assessments, exemptions, and equalization rates. Average Tax Bill is based on a home with a true value of \$100,000. Values are subject to change once the new values are available from the state.

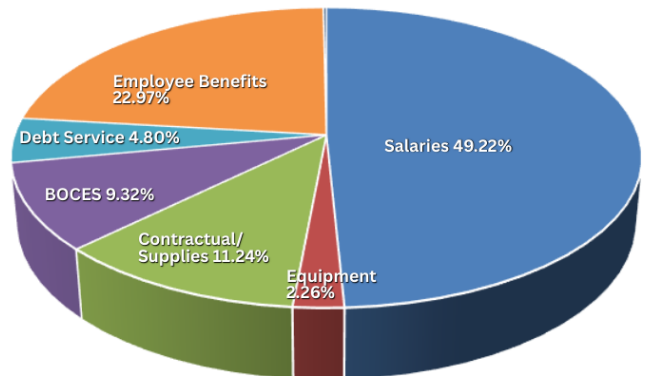
Explore our comprehensive budget documents by scanning the QR code to visit the link below:  
<https://www.watertowncsd.org/about-us/departments/business-office>



## 2025-26 Revenues



## 2025-26 Expenses



	25-26 Budget	Variance
Appropriated Fund Balance	\$ 11,759,287	\$ 2,880,788
Real Property Taxes	\$ 17,929,518	\$ 426,583
Other Revenue	\$ 3,076,898	\$ 999,461
Federal/State Aid	\$ 71,143,452	\$ 2,749,579
<b>Total Revenue</b>	<b>\$ 103,909,155</b>	<b>\$ 7,056,411</b>

	24-25 Budget	25-26 Proposed Budget	Variance	% of Budget
Salaries	\$ 44,246,456	\$ 51,138,970	\$ 6,892,514	49.22%
Equipment	\$ 2,174,000	\$ 2,349,479	\$ 175,479	2.26%
Contractual/Supplies	\$ 11,726,300	\$ 11,679,297	\$ (47,003)	11.24%
BOCES	\$ 9,058,294	\$ 9,687,347	\$ 629,053	9.32%
Debt Service	\$ 5,095,075	\$ 4,992,500	\$ (102,575)	4.80%
Employee Benefits	\$ 24,362,619	\$ 23,871,562	\$ (491,057)	22.97%
Interfund Transfers	\$ 190,000	\$ 190,000	\$ -	0.18%
<b>Total Expense</b>	<b>\$ 96,852,744</b>	<b>\$ 103,909,155</b>	<b>\$ 7,056,411</b>	



# Watertown City School District Proposition No. 1

**SCHOOL BUDGET-PROPOSITION #1** Shall the Board of Education of the Watertown City School District be authorized to expend a total of \$103,909,155 for the operation of the schools in said school district for the 2025-2026 school year and that said sum be raised by tax upon the taxable property of said school district after first deducting the estimated money available from state aid and other sources.

YES ☐ NO ☐

# Watertown City School District Proposition No. 2-4

## PROPOSITION #2: CREATION OF CAPITAL RESERVE FUND

Shall the Board of Education be authorized to establish a new ten-year capital reserve fund pursuant to section 3651 of the education law and fund such reserve fund in an amount not to exceed \$15,000,000, inclusive of accrued interest and other investment earnings, to be used for construction, reconstruction, renovations, improvements and additions to all district facilities, including purchase of equipment, technology upgrades, classroom equipment and/or school infrastructure equipment, site development, athletic fields, playgrounds, storm and sanitary sewer, driveways, and parking lots, with such reserve fund to be funded from (i) year-end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2025 and each fiscal year thereafter for the term of the reserve fund, (ii) transfers of excess monies from board of education designated reserves, (iii) amounts from budgetary appropriations from time to time, and (iv) New York State aid received and made available by the Board of Education from time to time, all as permitted by law.

YES ☐ NO ☐

## PROPOSITION #3: CREATION OF FURNITURE FUND

Shall the Board of Education be authorized to establish a new ten-year capital reserve fund pursuant to section 3651 of the education law and fund such reserve fund in an amount not to exceed \$1,000,000, inclusive of accrued interest and other investment earnings, to be used for purchase of furniture, necessary furnishings, fixture and equipment, with such reserve fund to be funded from (i) year-end budget surplus funds known as unassigned fund balance, as available, for the fiscal year ended June 30, 2025 and each fiscal year thereafter for the term of the reserve fund, (ii) transfers of excess monies from board of education designated reserves, (iii) amounts from budgetary appropriations from time to time, and (iv) New York State aid received and made available by the Board of Education from time to time, all as permitted by law.

YES ☐ NO ☐

## PROPOSITION #4: SECURITY PROPOSITION

Shall the Board of Education of the Enlarged City School District of the City of Watertown, be authorized to undertake a project consisting of security system upgrades and additions, including, but not limited to, the purchase of Opengate metal detection units and a handheld radio system (the "Project") in an amount not to exceed \$500,000 which is estimated to be the total maximum cost thereof, and pay for such Project by using \$500,000 from the IT Reserve Fund.

YES ☐ NO ☐

*Note: These reserve funds are akin to a savings account, enabling the district to set aside funds for unforeseen and specific Capital and Furniture needs through careful fund balance management.*

# Candidates for the Board of Education

Voters will have the opportunity to elect two board members. There is two 3-year terms open on the Board of Education beginning July 1, 2025, and ending June 30, 2028. Those candidates who receive the first and second largest number of votes during the May 20th vote will be appointed as board members in July.

**Watertown City School District**

1351 Washington Street  
Watertown, NY 13601

**Board of Education**

Jason B. Harrington, *President*  
Rande S. Richardson, *Vice President*  
John A. Cain III  
Lorie L. Converse  
Tina Fluno  
Culley T. Gosier  
Milly C. Smith

**Superintendent of Schools**

Dr. Larry C. Schmiegel

**Assistant Superintendent for Instruction**

Lynn S. Gaffney

**Assistant Superintendent for Personnel & Student Services**

Tina M. Lane

**Assistant Superintendent for Operations & Finance**

Brianne R. Durham

**District Clerk**

Michelle R. Gravelle

Non-Profit  
US Postage Paid  
Permit #44  
Watertown, NY

# Cyclone Pride!



2025-26 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	\$ 96,852,744	\$103,909,155	\$101,459,676
Increase/Decrease for the 2025-26 School Year		\$ 7,056,411	\$ 4,606,932
Percentage Increase/Decrease in Proposed Budget		7.29 %	4.76%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$17,502,935	\$ 17,929,518	
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)	\$17,502,935	\$ 17,929,518	\$ 17,502,935
F. Total Permissible Exclusions	\$ 430,417	\$ 438,511	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$17,556,647	\$ 17,491,007	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$17,072,518	\$ 17,491,007	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 484,129	\$ 0	
Administrative Component	\$ 7,547,891	\$ 6,978,720	\$ 6,976,720
Program Component	\$74,994,168	\$ 81,733,269	\$ 80,271,821
Capital Component	\$14,310,685	\$ 15,197,167	\$ 14,211,135
<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. If the proposed budget is defeated, the Board of Education could reduce the total overall tax levy increase by \$2,449,479. A Contingent Budget would impact many non-mandated areas such as the inability to have additional support staff and aides, an additional school resource officer, and forego upgrading our technology/infrastructure. If a Contingent Budget is adopted due to a budget defeat, it is mandated to have a 0%, or less, tax levy increase over the 2024-25 year. The School Board has not yet determined which actual items may or may not be included within a Contingent Budget, but what is eliminated here is all the equipment items and the capital outlay project. This notification does not include the impact of taxes levied on behalf of the Flower Memorial Library.</p>			

## Proposed Budget in 3-Part Format

	Proposed 2025-26 Three Part Budget			=	Proposed 2025-26 Budget	2024-25 Budget	Change in \$ Amount
	Administration	Program	Capital				
<b>GENERAL SUPPORT</b>							
Board of Education	\$ 31,140				\$ 31,140	\$ 27,425	\$ 3,715
District Clerk	\$ 8,591				\$ 8,591	\$ 8,064	\$ 527
District Meeting	\$ 8,000				\$ 8,000	\$ 3,500	\$ 4,500
Chief School Administrator	\$ 356,050				\$ 356,050	\$ 326,903	\$ 29,147
Business Administration	\$ 509,047				\$ 509,047	\$ 463,779	\$ 45,268
Auditing	\$ 68,850				\$ 68,850	\$ 75,550	\$ (6,700)
Treasurer	\$ 73,262				\$ 73,262	\$ 79,005	\$ (5,743)
Tax Collection	\$ 40,500				\$ 40,500	\$ 42,500	\$ (2,000)
Purchasing	\$ 72,654				\$ 72,654	\$ 48,796	\$ 23,858
Fiscal Agent Fees	\$ 5,540				\$ 5,540	\$ 5,540	\$ -
Legal	\$ 190,000				\$ 190,000	\$ 190,000	\$ -
Personnel	\$ 552,793				\$ 552,793	\$ 451,614	\$ 101,179
Records Management	\$ -				\$ -	\$ 2,000	\$ (2,000)
Public Information	\$ 5,000				\$ 5,000	\$ 12,000	\$ (7,000)
Printing	\$ 148,000				\$ 148,000	\$ 120,000	\$ 28,000
Data Processing	\$ 41,277				\$ 41,277	\$ 44,916	\$ (3,639)
Operation of Plant			\$ 4,928,238		\$ 4,928,238	\$ 4,725,552	\$ 202,686
Maintenance of Plant			\$ 1,972,047		\$ 1,972,047	\$ 2,703,309	\$ (731,262)
Security of Plant			\$ 148,620		\$ 148,620	\$ 38,320	\$ 110,300
Insurance	\$ 440,594				\$ 440,594	\$ 245,710	\$ 194,884
School Board's Association Dues	\$ 30,000				\$ 30,000	\$ 25,000	\$ 5,000
Refund on Real Property Taxes			\$ 17,500		\$ 17,500	\$ 17,500	\$ -
BOCES Administrative Cost			\$ 976,519		\$ 976,519	\$ 965,000	\$ 11,519
TOTAL General Support	\$ 2,581,298	\$ -	\$ 8,042,924		\$ 10,624,222	\$ 10,621,983	\$ 2,239
<b>INSTRUCTION</b>							
Curriculum Development	\$ 241,834				\$ 241,834	\$ 237,766	\$ 4,068
Supervision	\$ 2,331,441				\$ 2,331,441	\$ 2,261,853	\$ 69,588
Supervision Special Schools	\$ 5,000				\$ 5,000	\$ 450	\$ 4,550
Research, Planning & Evaluation	\$ -				\$ -	\$ 10,000	\$ (10,000)
Inservice Training - Instruction		\$ 781,681			\$ 781,681	\$ 736,087	\$ 45,594
Teaching - Regular School		\$ 31,846,027			\$ 31,846,027	\$ 28,239,355	\$ 3,606,672
Programs for Students with Disabilities		\$ 9,631,370			\$ 9,631,370	\$ 8,846,563	\$ 784,807
Occupational Education		\$ 2,157,176			\$ 2,157,176	\$ 2,256,490	\$ (99,314)
Teaching - Special Schools		\$ 458,000			\$ 458,000	\$ 364,193	\$ 93,807
School Library and Audiovisual		\$ 860,341			\$ 860,341	\$ 823,222	\$ 37,119
Computer Assisted Instruction		\$ 5,028,688			\$ 5,028,688	\$ 4,169,991	\$ 858,697
Attendance		\$ 118,384			\$ 118,384	\$ 129,384	\$ (11,000)
Guidance		\$ 1,566,254			\$ 1,566,254	\$ 1,300,866	\$ 265,388
Health Services		\$ 946,239			\$ 946,239	\$ 988,486	\$ (42,247)
Psychological Services		\$ 679,318			\$ 679,318	\$ 591,372	\$ 87,946
Social Work		\$ 365,800			\$ 365,800	\$ 330,413	\$ 35,387
Co-Curricular Activities		\$ 81,028			\$ 81,028	\$ 55,095	\$ 25,933
Interscholastic Activities		\$ 1,022,763			\$ 1,022,763	\$ 1,019,499	\$ 3,264
TOTAL Instruction	\$ 2,578,275	\$ 55,543,069	\$ -		\$ 58,121,344	\$ 52,361,085	\$ 5,760,259

## PUPIL TRANSPORTATION

Transportation Services		\$	232,704		\$	232,704	\$	179,414	\$	53,290		
Purchases of Buses				\$	300,000	\$	300,000	\$	-	\$	300,000	
Contract Transportation		\$	5,343,364			\$	5,343,364	\$	4,042,568	\$	1,300,796	
TOTAL Pupil Transportation	\$	-	\$	5,576,068	\$	300,000	\$	5,876,068	\$	4,221,982	\$	1,654,086

## UNDISTRIBUTED EXPENSES

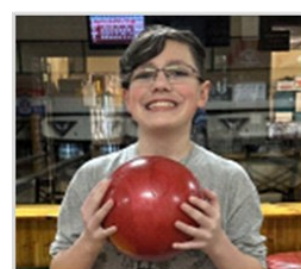
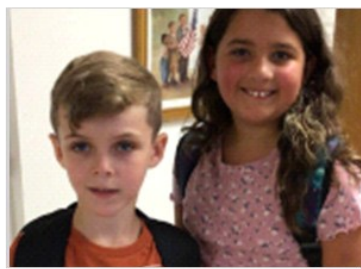
Employee Benefits	\$	1,819,147	\$	20,424,132	\$	1,861,743	\$	24,105,021	\$	24,362,619	\$	(257,598)
Debt Service					\$	4,992,500	\$	4,992,500	\$	5,095,075	\$	(102,575)
Interfund Transfers			\$	190,000			\$	190,000	\$	190,000	\$	-
TOTAL Undistributed Expenses	\$	1,819,147	\$	20,614,132	\$	6,854,243	\$	29,287,521	\$	29,647,694	\$	(360,173)

<b>TOTAL BUDGET</b>	<b>\$</b>	<b>6,978,720</b>	<b>\$</b>	<b>81,733,269</b>	<b>\$</b>	<b>15,197,167</b>	<b>\$</b>	<b>103,909,155</b>	<b>\$</b>	<b>96,852,744</b>	<b>\$</b>	<b>7,056,411</b>
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6.72%

78.66%

14.63%



## Estimated Revenue

	Proposed 2025-26 Budget	Adopted 2024-25 Budget	\$ Change	% Change
Other Revenue	\$ 3,076,898	\$ 2,077,437	\$ 999,461	48.11%
Total State / Federal Aid	\$ 71,143,452	\$ 68,393,873	\$ 2,749,579	4.02%
Assigned Fund Balance	\$ 11,759,287	\$ 8,878,499	\$ 2,880,788	32.45%
Property Tax Levy	\$ 17,929,518	\$ 17,502,935	\$ 426,583	2.44%

<b>TOTAL REVENUE</b>	<b>\$</b>	<b>103,909,155</b>	<b>\$</b>	<b>96,852,744</b>	<b>\$</b>	<b>7,056,411</b>
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# Some of the Staffing Changes Over 2024-25 Budget

The District is expanding its Special Education programming. Currently, the District has some classrooms out of compliance due to class sizes. We are seeking to resolve these issues by creating additional classes. In addition, the District desires to create two special education pre-kindergarten classrooms. All new programming needs are aligned with the District's Strategic Plan.

## Instructional:

2.0 Girls Flag Football Coaches  
1.0 Asst. Coach Indoor Track  
1.0 Hall Monitor (Case)  
4.0 TA's (Knickerbocker, Ohio,  
Sherman, Starbuck)  
1.0 1<sup>st</sup> Grade Teacher (Sherman)  
1.0 Summer School TA (WHS)  
1.0 Language Teacher (WHS)  
0.5 Art Teacher (WHS)  
1.0 Science Teacher (WHS)

Cyclone Academy Jr.  
Cyclone Academy Middle School

## Support:

1.0 Asst. Dir. of Facilities  
1.0 Elementary SSO

## Special Education:

1.0 Occupational Therapist	1.0 12:1:3:1 Teacher (Starbuck)
1.0 12:1:1 Teacher (WHS)	1.0 15:1 Teacher (Case)
1.0 Consultant Teacher (WHS)	3.0 12:1:3:1 TA's
2.0 15:1 TA's (North)	(WHS, Wiley, Starbuck)
1.0 Cluster Aide (Sherman)	2.0 CSE Chairs
1.0 8:1:1 Teacher (Knickerbocker)	

## Pre Kindergarten

2.0 Special Education Teachers  
2.0 General Education Teachers  
2.0 Teacher Assistants  
1.0 Occupational Therapist  
1.0 Physical Therapist  
1.0 Speech Therapist  
1.0 Psychologist



## Administrative Budget is 6.7% of the 2025-26 Three Part Budget

2025-26 \$ 6,978,720

2024-25 \$ 7,547,891

Decrease \$ (569,171)



**Board of Education**                      2025-26 \$31,140  
    2024-25 \$27,425  
    \$ 3,715

Subscriptions and books on law, curriculum & policy issues, conferences and workshops and consultant fees for Board of Education.

**District Clerk & Meeting**                      2025-26 \$16,591  
    2024-25 \$11,564  
    \$ 5,027

Covers District Clerk, Board Meeting activities, and Budget Vote, Board election tellers, voting machine custodian, and legal ads. Enough to cover two votes. District utilizes the optical scanning machines from the Jefferson County Board of Elections. Cost includes printing of the optical scanning ballots.

**Chief School Administrator-**                      2025-26 \$356,050  
    2024-25 \$326,903  
    \$ 29,147

Primarily the salaries for the Superintendent and Secretary plus the District Office Greeter and support staff. Operating supplies and contractual obligations for the Superintendent's office.



**Business Administration**                      2025-26 \$509,047  
    2024-25 \$463,779  
    \$ 45,268

District office staffing totals \$467,195 for Business Official, Payroll, and Accounting staff. The \$25,000 covers for equipment, dues, appraisal, and conference. \$10,000 for supplies including toner, ribbons, letterhead, forms, envelopes, requisition forms. \$6,852 for BOCES state aid planning, and GASB 45 actuarial compliance.

**Auditing**    2025-26 \$68,850  
    2024-25 \$75,550  
    (\$6,700)

All school districts are required to have an annual external financial audit performed on the entire school district accounting records. This is a valuable resource and a vital check on the operations of municipal accounting. This also includes Questar BOCES performing an annual internal audit on district operations. Finally this covers the part-time Claims Auditor who authorizes the release of payments for all district accounts payable purchases.

**Treasurer**    2025-26 \$73,262  
    2024-25 \$79,005  
    (\$ 5,743)

This covers the Treasurer of the district and operating expenses.

**Tax Collector**    2024-25 \$40,500  
    2024-25 \$42,500  
    (\$ 2,000)

The Tax Collection is primarily from October through mid December. Also this account includes envelopes, and tax bill printing.



<b>Purchasing</b>	<b>2025-26</b>	<b>\$72,654</b>
	<b>2024-25</b>	<b><u>\$48,796</u></b>
		<b>\$23,858</b>

An Accounts Payable Clerk processes all General Fund transactions. The administrative fee for BOCES' Cooperative Purchasing service and Educational Data Services (new in 2025-26) to process the bidding for general school supplies, fuel, and specialty teaching supplies is charged here.

<b>Fiscal Agent Fees</b>	<b>2025-26</b>	<b>\$5,540</b>
	<b>2024-25</b>	<b><u>\$5,540</u></b>
		<b>\$ 0</b>

Bank fee for the processing of serial bonds.

<b>Legal</b>	<b>2025-26</b>	<b>\$190,000</b>
	<b>2024-25</b>	<b><u>\$190,000</u></b>
		<b>\$ 0</b>

Represents the school attorney fees for any and all legal issues the district may encounter.

<b>Personnel</b>	<b>2025-26</b>	<b>\$552,793</b>
	<b>2024-25</b>	<b><u>\$451,614</u></b>
		<b>\$101,179</b>

The Director of Personnel and assistant total \$290,099. This code includes \$184,694 for BOCES employer-employee relations service, BOE policy updates, Teacher Certification, and Substitute Coordination. \$8,000 is for supplies. \$70,000 for newspaper advertising, City Civil Service, OMNI Group, Frontline, MASLA membership, and fingerprinting fees.

<b>Records Management-</b>	<b>2025-26</b>	<b>\$ 0</b>
	<b>2024-25</b>	<b><u>\$ 2,000</u></b>
		<b>(\$ 2,000)</b>

This provides for the records room for storage of accounting, personnel, and student information archives.

<b>Public Information</b>	<b>2025-26</b>	<b>\$ 5,000</b>
	<b>2024-25</b>	<b><u>\$12,000</u></b>
		<b>(\$ 7,000)</b>

This cover supplies for a printing services.

<b>Central Printing</b>	<b>2025-26</b>	<b>\$148,000</b>
	<b>2024-25</b>	<b><u>\$120,000</u></b>
		<b>\$ 28,000</b>

These cover supplies such as copy paper, payroll registers, student schedules, report cards, and IRS forms and oversight for both nVision, our financial accounting software, and SchoolTool™, our student information system programs. Postage machine, USPS, Fed Ex, Bulk Mailing.

<b>Data Processing</b>	<b>2025-26</b>	<b>\$41,277</b>
	<b>2024-25</b>	<b><u>\$44,916</u></b>
		<b>(\$ 3,639)</b>

Central Registration for student enrollments.

<b>Unallocated Insurance</b>	<b>2025-26</b>	<b>\$440,594</b>
	<b>2024-25</b>	<b><u>\$245,710</u></b>
		<b>\$194,884</b>

This includes Student Accident Insurance, Umbrella Liability, Property Casualty insurance coverage.



<b>School Association Dues</b>	<b>2025-26</b>	<b>\$30,000</b>
	<b>2024-25</b>	<b><u>\$25,000</u></b>
		<b>\$ 5,000</b>

NYS and Jeff-Lewis School Board Association dues.

<b>Curriculum Writing</b>	<b>2025-26</b>	<b>\$241,834</b>
	<b>2024-25</b>	<b><u>\$237,766</u></b>
		<b>\$ 4,068</b>

Includes Assistant Superintendent for Instruction and support staff totals \$223,834. Miscellaneous supplies \$18,000.

<b>Supervision</b>	<b>2025-26</b>	<b>\$2,336,441</b>
	<b>2024-25</b>	<b><u>\$2,262,303</u></b>
		<b>\$ 74,138</b>

This includes Building Principals, Assistant Principals and their support staff totaling \$2,275,404 in salaries and extra pay. \$61,037 for contractual, equipment and office supplies. [NOTE: Building level operating budgets are dispersed throughout the supervision code as well as the entire instructional program budget codes and vary each year based upon individual needs of subject area teachers as presented in the "Principals' Budgets".]

<b>Research, Planning, Evaluation</b>	<b>2025-26</b>	<b>\$ 0</b>
	<b>2024-25</b>	<b><u>\$ 10,000</u></b>
		<b>\$(10,000)</b>

Advisory Services such as Fiscal Advisors.

<b>Employee Benefits</b>	<b>2024-25</b>	<b>\$ 1,819,147</b>
	<b>2024-25</b>	<b><u>\$ 2,865,520</u></b>
		<b>\$(1,046,373)</b>

Benefits for District Office staff, Administrators and their staff, and curriculum writing/ training for teachers. See Program section for details on employee. ☼





## Program Budget is 78.7% of the 2025-26 Three Part Budget

2025-26 \$81,733,269

2024-25 \$74,994,168

Increase \$ 6,739,101



### In-service Training

2025-26 \$781,681

2024-25 \$736,087

\$ 45,594

Includes conference registrations and workshops for staff and staff development courses at BOCES. In-service training and conference/workshops are deemed very important and includes summer curriculum writing. The actual expenditures for in-service varies from year to year. Professional development activities are spread among the summer curriculum writing and in-service where we purchase consultant's time to come into the district. We also budget for staff to attend professional development conferences and workshops conducted by professional organizations and BOCES. In addition to these general fund expenses, the district also has access to Federally Funded Grants where additional in-service training is paid for in the Special Aid Fund.

### Teaching- Regular School

2025-26 \$31,846,027

2024-25 \$28,239,355

\$ 3,606,672

Grades K-6 has \$17,169,189 and Grades 7-12 is at \$10,857,929 for instructional salaries for teachers and assistants. Also included are tutoring, and graduate credit movement. Substitute teachers are \$850,000. This covers personal absences as well as for professional conference and workshop attendance. \$1,123,521 is for Teacher Aides and monitors. Equipment is now \$434,495. There is \$345,000 for contractual costs for various repairs, mileage, and contracts. Materials and supplies include regular instruction, music, general school supplies, and AV for a total \$455,000 Tutoring of students while in special schools or temporarily placed in institutions or foster care is \$30,500, and \$390,800 is for textbooks. BOCES services is \$189,593 and includes: hospital-based instruction, BOCES sponsored field trips, tutoring, alternative HS, and Distance Learning.



### Programs for Students with Disabilities

2025-26 \$9,631,370

2024-25 \$8,846,563

\$ 784,807

Due to increased need for special education services, the district is creating an additional 12:1:1, 8:1:1, 12:1:3:1, and 15:1 classrooms for 2025-26. Special Education Teachers and Teacher Assistants total \$4,398,256. This also includes graduate credit movement and appropriate tutoring during the school year. Teacher aides, and a few Occupation and Physical Therapists salaries plus extra pay total \$3,371,766. Classroom supplies, contractual items, and textbooks total \$30,930. Tuition for out of school special education placement is earmarked at \$150,000. BOCES Special Education services is up to \$1,680,418. This includes Consultant Teacher services, Interpreters, Visually and Hearing Impaired services along with Interpreters and Deaf Ed services. This also includes placements for up to 40 high needs students placed in 12:1:1 and 12:1:3:1 and 8:1:1 and 6:1:1 (Student to staff ratio) classrooms.

### Occupational Education

2025-26 \$2,157,176

2024-25 \$2,256,490

(\$ 99,314)

This includes a HS Business teacher in-house, as well as the Jeff-Lewis BOCES vocational technical training programs. We anticipate over 200 students attending vocational programs in 2025-26.

### Special Schools

2025-26 \$458,000

2024-25 \$364,193

\$ 93,807

This section is contains: Summer School, Cyclone Academy, Cyclone Academy Jr., Cyclone Academy Middle School, and Driver's Ed.

### School Library & Audiovisual

2025-26 \$860,341

2024-25 \$823,222

\$ 37,119

This includes salaries and extra pay totaling \$461,809 for library Media Specialists Support staff and AV technician salaries and extra pay totaling \$90,527. Equipment, supplies, and support total \$54,816. Library books, periodicals, and subscriptions total \$67,146. BOCES provided services for AV repair, library books, materials, electronic cataloging software and maintenance, video loans and graphics for \$186,043.





## Computer Assisted Instruction

2025-26 \$5,028,688  
2024-25 \$4,169,991  
\$ 858,697

The Director of Technology and Cyber Security, and Information Services Technicians total \$584,576. Contractual obligations and equipment are \$117,500. There is \$60,000 earmarked for computer software. Technology equipment totals \$800,000. This covers all of the support services for the district's computer technology from laptops and Chromebooks to infrastructure, network to the Internet and computer software licensing and support. All BOCES services now total \$3,466,612. Jeff Lewis BOCES provides support for Distance Learning, internet connections and computer repairs. Madison Oneida BOCES provides support for our nVision, Schooltools, and Nutrikids software and licensing. Infrastructure and connectivity supports include Customized Network Support, Data lines, Unlimited Internet, and digital printing. Software support for Windows EES Desktop upgrade, CLO Curriculum Writing, Statewide Data Collection, Impact Test Scoring, Data Warehouse Data Analysis, Email Support. Debt service payments to BOCES for Common Learning Objectives (CLO) computer hardware purchases. Domain, Server Warranties, Offsite MORIC support and fees. Technical Support from MORIC. Software licenses and technical support for Schooltool, IEP Direct, Medicaid Direct.

## Attendance

2025-26 \$118,384  
2024-25 \$129,384  
(\$ 11,000)

Staffing for 3 attendance officers are charged here.

## Guidance

2025-26 \$1,566,254  
2024-25 \$1,300,866  
\$ 265,388

Salary for guidance counselors and support staff totals \$1,561,020. Supplies and contractual support totals \$5,234.

## Health Services

2025-26 \$946,239  
2024-25 \$988,489  
(\$ 42,247)

This covers RN and LPN services in each building as well as the parochial schools within our district totaling \$871,087 in salaries. There is an offsetting revenue from out of district students attending the parochial schools. Equipment, services, and supplies for the clinics total \$75,152.

## Psychologist

2025-26 \$679,318  
2024-25 \$591,372  
\$ 87,946

School Psychologists total \$678,818. Miscellaneous supplies total \$500.

## Social Work

2025-26 \$365,800  
2024-25 \$330,413  
\$ 35,387

Social Worker positions total \$360,550. Miscellaneous supplies total \$5,250.

## Co-Curricular Activities—

2025-26 \$81,028  
2024-25 \$55,095  
\$25,933

This includes \$77,748 for faculty advisors for student extracurricular activities and a Webmaster Technician. \$3,280 covers miscellaneous co-curricular items and supplies.

## Interscholastic Athletics

2025-26 \$1,022,763  
2024-25 \$1,019,499  
\$ 3,264

There is \$540,579 for coaches and the Athletic Coordinator. \$88,309 is for miscellaneous time-keepers, chaperones, and intramurals as well as the new Athletic Trainer. Equipment is \$50,000. Supplies, uniforms, and contractual is \$312,660. BOCES Coaching, scheduling program, Interscholastic Sports Coordination is \$31,215. This includes a new Girls Flag Football Team.





**Pupil Transportation**

2025-26 \$232,704  
2024-25 \$179,414  
\$ 53,290

Salaries for clerical coordination of transportation is \$158,474. Contractual items includes auto insurance, and weather service for \$53,486. Miscellaneous supplies and BOCES training is \$20,744.

**Contract Transportation**

2025-26 \$5,343,364  
2024-25 \$4,042,568  
\$1,300,796

The district is planning on extending the current contract with First Student to transport the students in 2025-26 through three separate contracts, which include the regular student to and from school runs, summer education transportation, and the special transportation runs for field trips and afterschool interscholastic athletics. New in this budget is adding late after school runs for students in K-6 twice a week. This will enable students greater opportunities to participate in extracurricular activities.

**Interfund Transfer-**

2025-26 \$90,000  
2024-25 \$90,000  
\$ 0

This is a placeholder for the local share of the cost for summer school special education services. The entire cost of those programs are charge to the separate Special Aid Fund. After the district receives state aid, the remaining portion of the program cost is transferred from the General Fund to the Special Aid fund to balance that program's budget.

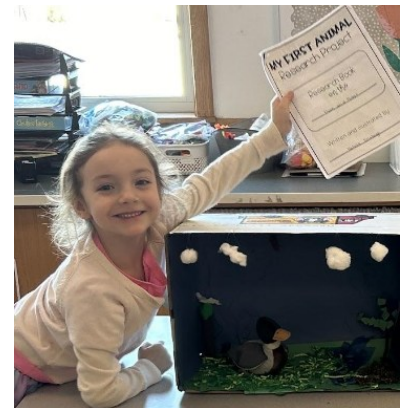
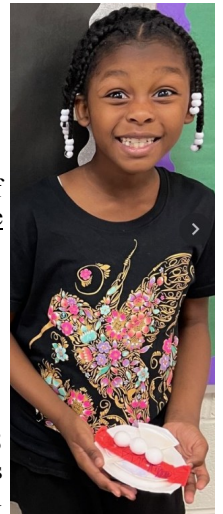
**Employee Benefits-**

2025-26 \$20,424,132  
2024-25 \$20,793,170  
(\$ 307,038)

Even though this popular budget document requires entries to be split between the three budget sections of **Program, Administrative, and Capital**, the numbers above are for the Program portion only but the narrative below pertains to the entire employee benefits in the General Fund and not merely this Program portion of the 3-Part Budget.

**Summary of Employee Benefits for all 3 components  
(Program, Capital, & Administrative) portions of '25-26 budget:**

NYS Employees Retirement System (ERS) for the support staff is \$2,227,127. The Tier III & IV rate for ERS, which is where most of the staff are, is up to 19.6% of salaries. Teachers Retirement (TRS) is up to \$3,829,318 with the rate increase to 9.59% of salaries. Social security is \$3,924,154. Self-funded Workers Comp rate is \$196,091. Unemployment expense if \$75,000. There is budgeted \$13,384,422 for health insurance, dental, and Medicare Reimbursement. The increase in HI premium for next year is a 6% for the self-funded Jeff Lewis School Employees Healthcare Plan. There is \$235,450 in the negotiated sick leave/vacation buyout provision.



## Capital Budget is 14.6% of the 2025-26 Three Part Budget

2025-26 \$15,197,167

2024-25 \$14,310,685

Increase \$ 886,482



### Operations

2025-26 \$4,928,238

2024-25 \$4,725,552

\$ 202,686

Director of Facilities, Assistant Director of Facilities, Custodians, and Cleaners total \$2,762,418 in salaries and overtime. Equipment totals \$206,600. The contractual code is for utilities e.g. electricity, natural gas, LP, and telephone, repairs, and service contract total \$1,582,030. Also included is trash removal, water/ sewer, training, cell phones, security and alarms. Cleaning products, hardware, and supplies total \$377,190.

### Maintenance

2025-26 \$1,972,047

2024-25 \$2,703,309

(\$ 731,262)

\$489,988 is for Building Maintenance Mechanics (BMM) positions. Equipment totals \$479,432 which includes plans to rotate a maintenance truck. Some of the items included in this section are: circulating pumps, pool and boiler valves, and air compressors. Contractual items totaling \$549,790 include electrical contractor, boiler pump and repair signs, fire inspection, temperature control work, fire extinguisher filling and inspection. Materials and Supplies totaling \$441,700 include ground supplies, signs, screens, gaskets, floor tiles, elevator keys, steam pump, score clock parts, plumbing parts, thermostats, mixing water valves, glass, hand tools, boiler treatment, and elevator inspection. In addition there are a number of repair projects earmarked for 2025-26. \$11,137 to BOCES for Health and Safety services.

### Security of Plant-

2025-26 \$148,620

2024-25 \$ 38,320

\$110,300

A portion of the 4 current School Safety and Resource Officers is charged here. One additional School Safety Officer is planned for 2025-2026.

### Refund on Real Property Taxes-

2025-26 \$17,500

2024-25 \$17,500

0

Some court ordered small claims and Tax Certiorari claims require the district to refund a portion of certain property tax bills. These are expensed when claims come in after the tax collection period is closed.

### BOCES Administrative Fees-

2025-26 \$976,519

2024-25 \$965,000

\$ 11,519

Watertown CSD's prorated share of BOCES administrative expenses.

### Purchase of Buses

2025-26 \$300,000

2024-25 \$ 0

\$300,000

Represents the purchase of 4 vans for student transportation.

### Employee Benefits-

2025-26 \$1,861,743

2024-25 \$ 765,929

\$1,095,814

This reflects the employee benefits for the Operations and Maintenance positions. See the Program section for details on benefits.

### Debt Service-

2025-26 \$4,992,500

2024-25 \$5,095,075

(\$ 102,575)

Serial bonds and short term Bond Anticipation Notes for principal and interest for past borrowings plus anticipated debt service for bonds for the current capital construction projects, The district works closely with Fiscal Advisors in maximizing building aid and in structuring our debt and capital construction projects to create a level debt stream. This avoids large fluctuations from year to year.



## Q & A: The Property Tax Cap

Although New York State now has what is commonly referred to as a “*2 percent property tax cap*,” the law does not necessarily restrict the proposed tax levy increase to 2 percent. Rather, its main purpose is to determine the level of voter support that is needed for a school budget to pass.

**Does the tax cap mean my annual property tax increase is no more than 2%?**

**No.** New York’s property tax cap law requires each school district to calculate their own tax levy limit threshold. The law allows school districts to increase their property tax levy each year by 2 % or the rate of inflation, whichever is less. This is based on a multi-step formula. Schools are then allowed to take certain exemptions that can boost their tax levy limits to more than 2 percent, or the inflation rate. If a school’s proposed tax levy increase is within its calculated levy limit, a simple majority (50% + 1) of the voters is needed for budget approval. If a school’s proposed tax levy increase exceeds the tax levy limit calculation, a supermajority of voters (60% or more) would be required for budget passage.

**Does the tax levy indicate how much my taxes will rise?**

**No.** The tax levy is the amount of money the school raises through property taxes to balance that year’s school budget. The amount an individual will pay is based upon the tax rate, which will differ from town to town, based on changes in the equalization rates and assessed property values. Tax rates and individual tax bills may exceed 2%.

**What may schools exempt from their tax levy limit calculation?**

There are a number exemptions to the tax cap that schools may take. They include:

- a) *growth* that increases the taxable full value of properties in the district i.e. “brick and mortar” construction growth;
- b) employee *pension* contributions above a certain amount;
- c) some *court orders*; and
- d) local portion of *capital expenditures*.

**What if voters reject the proposed tax levy?**

Voters are voting on the proposed budget. If that spending plan is defeated, the school board may put up the same or revised budget for a 2nd vote or they may adopt a contingency budget which has a tax levy no greater than what was levied the previous year. If the proposed spending plan is defeated twice, schools must adopt a budget with the same tax levy as the prior year, essentially capped at a 0% increase.

### *Summary of Getting to the Tax Levy Limit Calculation for*

**2025-26**

#### 2024-25 Tax Levy

\$17,502,935

+	<b>H2O's Tax Base Growth Factor</b> [1.0060]	District's Brick & Mortar Growth	\$105,018
+	<b>Allowable NYS Growth Factor</b> [1.02]	State-wide Factor	\$354,714
+	<b>ERS Pension Exclusion</b>		\$0
+	<b>TRS Pension Exclusion</b>		\$0
-	<b>Net Change in PILOTs from '24-25 to '25-26</b>		(\$48,971)
+	<b>Net Increase in Capital Levy from '24-25 to '25-26</b>		\$15,822
	<b>Tax Levy Limit for 2025-26</b>		<b>\$17,929,518</b>

**Proposed 2025-26 Tax Levy-** % Incr. over '24-25: **2.44%**  
\$ Incr. over '24-25: **\$426,583**

Proposed Tax Levy of:

**\$17,929,518**

is **equal** to the

Tax Levy Limit Calculation

Therefore budget passes with a simple majority positive vote which is **50% + 1**

If Proposed '25-26 Tax Levy were greater than the Tax Levy Limit of \$17,929,518, then vote would require a 60% positive result.

## CALCULATING YOUR ESTIMATED TAX BILL

In order to support the proposed 2025-26 base school budget, the district is anticipating the need to raise, through a property tax levy, the amount of \$17,502,935, after State Aid and other revenue sources are accounted for. For next year this is a 0% (ZERO) increase over the 2024-25 in School Levy. The Assessed Value (NOT the 'Market Value' of your property) is shown on your tax bill each year. The School Tax Relief Act (STAR) will reduce the tax levy that the school collects by the amount of both the Basic and Enhanced Senior Citizen STAR exemptions, if eligible. However, the STAR deductions are capped. See box below for the maximum STAR exemption amounts by town. All primary residents are eligible to submit a one-time application to <https://tax.ny.gov/pit/property/star/> for the Basic STAR exemption. The school collected from New York State over \$964,246 in STAR reimbursements in 2024-25 as a result of the tax savings attributed to the Enhanced and Basic STAR exempt properties.

### **PROJECTED 2025-26 TAX BILL COMPARISON ON BASIC SCHOOL BUDGET** (Not factoring in changes in equalization rates or assessments)

	Tax bill with <b>NO STAR</b> Exemption on a Home Assessed <u>At \$100,000</u>	Tax bill with <b>Enhanced STAR</b> Exemption on a Home Assessed <u>At \$100,000</u>	Tax bill with <b>Basic STAR</b> Exemption on a Home Assessed <u>At \$100,000</u>	Amount to Deduct from Bill for 2025-26 for Maximum STAR Exemption	
	Est. 2025-26	Est. 2025-26	Est. 2025-26	<u>Enhanced</u>	<u>Basic</u>
<u>Town</u>					
City Watertown	\$1,121.02	\$ 516.02	\$ 844.02	\$ 605	\$ 272
Town Leray	\$ 969.54	\$ 349.54	\$ 679.54	\$ 620	\$ 267
Town Pamela	\$ 934.18	\$ 350.18	\$ 653.18	\$ 584	\$ 274
Town Rutland	\$1,093.68	\$ 473.68	\$ 803.68	\$ 620	\$ 279
Town Watertown	\$1,868.37	\$1,162.37	\$1,584.37	\$ 606	\$ 276

NOTE: Figures above are rounded to the nearest whole dollar

- Each Town's STAR exemption amount is adjusted by its equalization rate. The amount of increase in the STAR exemption is being capped by no greater than a 2% increase over the prior year's savings.

### YOU CAN ESTIMATE THE IMPACT OF THE SCHOOL'S BUDGET ON YOUR OWN TAXES FOR 2025-26 (Not factoring in changes in equalization rates or assessments)

Take the assessed value from your 2024-25 school tax statement or from your recent printout on your assessment change. Divide the assessed value by \$1,000 then multiply the result by the provided tax rate listed below for the town where you live. If you are eligible for either the Enhanced or Basic STAR exemption, then subtract the amount due by the STAR exemption amount listed in the above box for the net amount due on your 2025-26 tax bill.

$$\begin{array}{l}
 \text{(Assessed Value) \$} \quad \quad \quad \times \text{ (Tax Rate) \$} \quad \quad \quad = \text{ (2025-26} \quad \quad \quad \text{(STaR deduction, from} \\
 \$1,000 \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \quad \text{est. tax bill) \$} \quad \quad \quad \text{- box above, if applicable) \$} \quad \quad \quad = \text{ (Net Tax Bill) \$} \quad \quad \quad
 \end{array}$$

Projected School District Tax Rate per \$1,000 Assessed Value:

	<b>2025-26</b>	<b>2024-25</b>
<b>Town</b>	<b>Projected Rate</b>	<b>Equalization Rates</b>
City Watertown	\$11.210228	80.00%
Town Leray	\$ 9.695440	92.50%
Town Pamela	\$ 9.341844	96.00%
Town Rutland	\$10.936793	82.00%
Town Watertown	\$18.683688	48.00%

**NOTE:** *This exercise uses the same assessments and the same equalization rates used in 2024-25. The change in each town or city's tax rate, and ultimately the tax bill, will vary depending on each town or city's final assessed values, equalization rates, all of which are not under the control of the school district. However the Board of Education's projected tax levy increase for the basic educational plan next school year is 2.44%.*

*This exercise is intended to give the reader an indication of the impact the district's proposed basic spending plan could have on residents' tax bills. The final assessments and equalization rates will not be known until August of 2025. The final assessments and equalization rates WILL redistribute the tax share amongst the townships and city thus ultimately altering the tax rate estimates projected above.*

#### **Register for Basic and Enhanced STaR exemptions**

The STAR program can save homeowners hundreds of dollars each year. You only need to register once for the Basic or Enhanced STAR and the exemption will be processed each year on your school tax bill, as long as you remain eligible.

<https://www.tax.ny.gov/pit/property/star/>



FUNCTION	OBJECT	DESCRIPTION	BGT24-25	BGT25-26	Different
<b>GENERAL SUPPORT</b>					
<b>BOARD OF EDUCATION</b>					
<b>1010</b>	<b>BOARD OF EDUCATION</b>				
1010 0.4		Contractual And Other	\$ 23,500	\$ 26,500	\$ 3,000
1010 0.45		Materials And Supplies	\$ 2,000	\$ 4,000	\$ 2,000
1010 0.49		BOCES Services	\$ 1,925	\$ 640	\$ (1,285)
TOTAL BOARD OF EDUCATION			\$ 27,425	\$ 31,140	\$ 3,715
<b>1040</b>	<b>DISTRICT CLERK</b>				
1040 0.16		Noninstructional Salaries	\$ 6,064	\$ 6,591	\$ 527
1040 0.4		Contractual And Other	\$ 1,000	\$ 1,400	\$ 400
1040 0.45		Materials And Supplies	\$ 1,000	\$ 600	\$ (400)
TOTAL DISTRICT CLERK			\$ 8,064	\$ 8,591	\$ 527
<b>1060</b>	<b>DISTRICT MEETING</b>				
1060 0.4		Contractual And Other	\$ 2,500	\$ 7,000	\$ 4,500
1060 0.45		Materials And Supplies	\$ 1,000	\$ 1,000	\$ -
			\$ 3,500	\$ 8,000	\$ 4,500
TOTAL BOARD OF EDUCATION			\$ 38,989	\$ 47,731	\$ 17,484
<b>CHIEF SCHOOL ADMINISTRATOR</b>					
<b>1240</b>	<b>CHIEF SCHOOL ADMINISTRATOR</b>				
1240 0.15		Instructional Salaries	\$ 197,600	\$ 208,977	\$ 11,377
1240 0.16		Noninstructional Salaries	\$ 109,303	\$ 115,873	\$ 6,570
1240 0.2		Equipment	\$ 1,000	\$ -	\$ (1,000)
1240 0.4		Contractual And Other	\$ 10,000	\$ 13,200	\$ 3,200
1240 0.45		Materials And Supplies	\$ 9,000	\$ 18,000	\$ 9,000
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 326,903	\$ 356,050	\$ 29,147
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 326,903	\$ 356,050	\$ 29,147
<b>FINANCE</b>					
<b>1310</b>	<b>BUSINESS ADMINISTRATION</b>				
1310 0.15		Instructional Salaries	\$ 130,060	\$ 149,310	\$ 19,250
1310 0.16		Noninstructional Salaries	\$ 284,219	\$ 317,885	\$ 33,666
1310 0.2		Equipment	\$ 2,000	\$ 2,000	\$ -
1310 0.4		Contractual And Other	\$ 33,500	\$ 23,000	\$ (10,500)
1310 0.45		Materials And Supplies	\$ 5,000	\$ 10,000	\$ 5,000
1310 0.49		BOCES Services	\$ 9,000	\$ 6,852	\$ (2,148)
TOTAL BUSINESS ADMINISTRATION			\$ 463,779	\$ 509,047	\$ 45,268



<b>1320</b>	<b>AUDITING</b>			
1320 0.16	Noninstructional Salaries	\$ 13,500	\$ 7,000	\$ (6,500)
1320 0.4	Contractual And Other	\$ 61,850	\$ 61,850	\$ -
1320 0.45	Materials And Supplies	\$ 200	\$ -	\$ (200)
	<b>TOTAL AUDITING</b>	<b>\$ 75,550</b>	<b>\$ 68,850</b>	<b>\$ (6,700)</b>

<b>1325</b>	<b>TREASURER</b>			
1325 0.16	Noninstructional Salaries	\$ 70,255	\$ 70,512	\$ 257
1325 0.4	Contractual And Other	\$ 6,250	\$ 2,250	\$ (4,000)
1325 0.45	Materials And Supplies	\$ 2,500	\$ 500	\$ (2,000)
	<b>TOTAL TREASURER</b>	<b>\$ 79,005</b>	<b>\$ 73,262</b>	<b>\$ (5,743)</b>

<b>1330</b>	<b>TAX COLLECTION</b>			
1330 0.16	Noninstructional Salaries	\$ 10,000	\$ 5,000	\$ (5,000)
1330 0.4	Contractual And Other	\$ 32,000	\$ 35,000	\$ 3,000
1330 0.45	Materials And Supplies	\$ 500	\$ 500	\$ -
	<b>TOTAL TAX COLLECTION</b>	<b>\$ 42,500</b>	<b>\$ 40,500</b>	<b>\$ (2,000)</b>

<b>1345</b>	<b>PURCHASING</b>			
1345 0.16	Noninstructional Salaries	\$ 37,096	\$ 43,624	\$ 6,528
1345 0.4	Contractual And Other	\$ 2,950	\$ 21,500	\$ 18,550
1345 0.45	Materials And Supplies	\$ 750	\$ -	\$ (750)
1345 0.49	BOCES Services	\$ 8,000	\$ 7,530	\$ (470)
	<b>TOTAL PURCHASING</b>	<b>\$ 48,796</b>	<b>\$ 72,654</b>	<b>\$ 23,858</b>

<b>1380</b>	<b>FISCAL AGENT FEES</b>			
1380 0.4	Contractual And Other	\$ 5,540	\$ 5,540	\$ -
	<b>TOTAL FISCAL AGENT FEES</b>	<b>\$ 5,540</b>	<b>\$ 5,540</b>	<b>\$ -</b>

**TOTAL FINANCE \$ 715,170 \$ 769,853 \$ 54,683**

#### STAFF

<b>1420</b>	<b>LEGAL</b>			
1420	Contractual And Other	\$ 190,000	\$ 190,000	\$ -
	<b>TOTAL LEGAL</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>

<b>1430</b>	<b>PERSONNEL</b>			
1430 0.15	Instructional Salaries	\$ 160,911	\$ 157,113	\$ (3,798)
1430 0.16	Noninstructional Salaries	\$ 65,703	\$ 132,986	\$ 67,283
1430 0.4	Contractual And Other	\$ 75,500	\$ 70,000	\$ (5,500)
1430 0.45	Materials And Supplies	\$ 6,000	\$ 8,000	\$ 2,000
1430 0.49	BOCES Services	\$ 143,500	\$ 184,694	\$ 41,194
	<b>TOTAL PERSONNEL</b>	<b>\$ 451,614</b>	<b>\$ 552,793</b>	<b>\$ 101,179</b>

<b>1460</b>	<b>RECORDS MANAGEMENT OFFICER</b>			
1460 0.4	Contractual And Other	\$ 2,000	\$ -	\$ (2,000)
	<b>TOTAL RECORDS MANAGEMENT OFFICER</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ (2,000)</b>

<b>1480</b>	<b>PUBLIC INFORMATION AND SERVICES</b>			
1480	Contractual And Other	\$ 10,000	\$ 5,000	\$ (5,000)
1480	Materials And Supplies	\$ 2,000	\$ -	\$ (2,000)
	<b>TOTAL PUBLIC INFORMATION AND SERVICES</b>	<b>\$ 12,000</b>	<b>\$ 5,000</b>	<b>\$ (7,000)</b>

**TOTAL STAFF \$ 655,614 \$ 747,793 \$ 92,179**

**CENTRAL SERVICES**

<b>1620</b>	<b>OPERATION OF PLANT</b>			
1620 0.16	Noninstructional Salaries	\$ 2,458,200	\$ 2,762,418	\$ 304,218
1620 0.2	Equipment	\$ 168,500	\$ 206,600	\$ 38,100
1620 0.4	Contractual And Other	\$ 1,665,432	\$ 1,582,030	\$ (83,402)
1620 0.45	Materials And Supplies	\$ 433,420	\$ 377,190	\$ (56,230)
	<b>TOTAL OPERATION OF PLANT</b>	<b>\$ 4,725,552</b>	<b>\$ 4,928,238</b>	<b>\$ 202,686</b>

<b>1621</b>	<b>MAINTENANCE OF PLANT</b>			
1621 0.16	Noninstructional Salaries	\$ 460,000	\$ 489,988	\$ 29,988
1621 0.2	Equipment	\$ 370,000	\$ 479,432	\$ 109,432
1621 0.4	Contractual And Other	\$ 1,357,725	\$ 549,790	\$ (807,935)
1621 0.45	Materials And Supplies	\$ 490,584	\$ 441,700	\$ (48,884)
1621 0.49	BOCES Services	\$ 25,000	\$ 11,137	\$ (13,863)
	<b>TOTAL MAINTENANCE OF PLANT</b>	<b>\$ 2,703,309</b>	<b>\$ 1,972,047</b>	<b>\$ (731,262)</b>

<b>1622</b>	<b>SECURITY OF PLANT</b>			
1622 0.16	Noninstructional Salaries	\$ 38,320	\$ 140,620	\$ 102,300
1622 0.2	Equipment	\$ -	\$ -	\$ -
1622 0.4	Contractual And Other	\$ -	\$ 6,000	\$ 6,000
1622 0.45	Materials And Supplies	\$ -	\$ 2,000	\$ 2,000
	<b>TOTAL SECURITY OF PLANT</b>	<b>\$ 38,320</b>	<b>\$ 148,620</b>	<b>\$ 110,300</b>

<b>1670</b>	<b>CENTRAL PRINTING AND MAILING</b>			
1670 0.4	Contractual And Other	\$ 60,000	\$ 60,000	\$ -
1670 0.45	Materials And Supplies	\$ 60,000	\$ 88,000	\$ 28,000
	<b>TOTAL CENTRAL PRINTING AND MAILING</b>	<b>\$ 120,000</b>	<b>\$ 148,000</b>	<b>\$ 28,000</b>

<b>1680</b>	<b>CENTRAL DATA PROCESSING</b>			
1680 0.16	Noninstructional Salaries	\$ 42,666	\$ 40,777	\$ (1,889)
1680 0.4	Contractual And Other	\$ 750	\$ -	\$ (750)
1680 0.45	Materials And Supplies	\$ 1,500	\$ 500	\$ (1,000)
	<b>TOTAL CENTRAL DATA PROCESSING</b>	<b>\$ 44,916</b>	<b>\$ 41,277</b>	<b>\$ (3,639)</b>

**TOTAL CENTRAL SERVICES \$ 7,632,097 \$ 7,238,182 \$ (393,915)**

<b>1910</b>	<b>SPECIAL ITEMS</b>			
1910 0.4	Unallocated Insurance	\$ 245,710	\$ 440,594	\$ 194,884
1920 0.4	School Association Dues	\$ 25,000	\$ 30,000	\$ 5,000
1964 0.4	Refund On Real Property Taxes	\$ 17,500	\$ 17,500	\$ -
1981 0.49	BOCES Services	\$ 965,000	\$ 976,519	\$ 11,519
	<b>TOTAL SPECIAL ITEMS</b>	<b>\$ 1,253,210</b>	<b>\$ 1,464,613</b>	<b>\$ 211,403</b>

**TOTAL SPECIAL ITEMS \$ 1,253,210 \$ 1,464,613 \$ 211,403**

**TOTAL GENERAL SUPPORT \$ 10,621,983 \$ 10,624,222 \$ 10,981**

**INSTRUCTION****ADMINISTRATION AND IMPROVEMENT**

<b>2010</b>	<b>CURRICULUM DEVELOPMENT AND SUPERVISION</b>			
2010 0.15	Instructional Salaries	\$ 140,283	\$ 143,211	\$ 2,928
2010 0.16	Noninstructional Salaries	\$ 76,433	\$ 80,623	\$ 4,190
2010 0.4	Contractual And Other	\$ 18,300	\$ 14,000	\$ (4,300)
2010 0.45	Materials And Supplies	\$ 2,750	\$ 4,000	\$ 1,250
	<b>TOTAL CURRICULUM DEVELOPMENT AND IMPROVEMENT</b>	<b>\$ 237,766</b>	<b>\$ 241,834</b>	<b>\$ 4,068</b>
<b>2020</b>	<b>SUPERVISION - REGULAR SCHOOL</b>			
2020 0.15	Instructional Salaries	\$ 1,624,410	\$ 1,758,038	\$ 133,628
2020 0.16	Noninstructional Salaries	\$ 582,016	\$ 512,366	\$ (69,650)
2020 0.2	Equipment	\$ 3,500	\$ -	\$ (3,500)
2020 0.4	Contractual And Other	\$ 28,650	\$ 33,600	\$ 4,950
2020 0.45	Materials And Supplies	\$ 23,277	\$ 27,437	\$ 4,160
	<b>TOTAL SUPERVISION - REGULAR SCHOOL</b>	<b>\$ 2,261,853</b>	<b>\$ 2,331,441</b>	<b>\$ 69,588</b>
<b>2040</b>	<b>SUPERVISION - SPECIAL SCHOOL</b>			
2040 0.15	Instructional Salaries	\$ -	\$ 5,000	\$ 5,000
2040 0.4	Contractual And Other	\$ 200	\$ -	\$ (200)
2040 0.45	Materials And Supplies	\$ 250	\$ -	\$ (250)
	<b>TOTAL SUPERVISION - SPECIAL SCHOOL</b>	<b>\$ 450</b>	<b>\$ 5,000</b>	<b>\$ 4,550</b>
<b>2060</b>	<b>RESEARCH, PLANNING, AND EVALUATION</b>			
2060 0.4	Contractual And Other	\$ 10,000	\$ -	\$ (10,000)
	<b>TOTAL RESEARCH, PLANNING, AND EVALUATION</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ (10,000)</b>
<b>2070</b>	<b>INSERVICE TRAINING - INSTRUCTION</b>			
2070 0.15	Instructional Salaries	\$ 90,000	\$ 90,000	\$ -
2070 0.4	Contractual And Other	\$ 50,000	\$ 50,000	\$ -
2070 0.45	Materials And Supplies	\$ 5,000	\$ 3,700	\$ (1,300)
2070 0.49	BOCES Services	\$ 591,087	\$ 637,981	\$ 46,894
	<b>TOTAL INSERVICE TRAINING - INSTRUCTION</b>	<b>\$ 736,087</b>	<b>\$ 781,681</b>	<b>\$ 45,594</b>
	<b>TOTAL ADMINISTRATION AND IMPROVEMENT</b>	<b>\$ 3,246,156</b>	<b>\$ 3,359,956</b>	<b>\$ 113,800</b>

**TEACHING - REGULAR SCHOOL****2110 TEACHING - REGULAR SCHOOL**

2110 0.11	Instructional Salaries	\$ -	\$ 814,659	\$ 814,659
2110 0.12	Instructional Salaries	\$ 13,930,188	\$ 9,447,921	\$ (4,482,267)
2110 0.121	Instructional Salaries	\$ 315,000	\$ 5,954,239	\$ 5,639,239
2110 0.125	Instructional Salaries	\$ 409,975	\$ 952,370	\$ 542,395
2110 0.13	Instructional Salaries	\$ 9,128,280	\$ 10,471,940	\$ 1,343,660
2110 0.135	Instructional Salaries	\$ 288,405	\$ 385,989	\$ 97,584
2110 0.14	Instructional Salaries	\$ 590,000	\$ 800,000	\$ 210,000
2110 0.141	Instructional Salaries	\$ -	\$ 50,000	\$ 50,000
2110 0.16	Noninstructional Salaries	\$ 830,109	\$ 1,123,521	\$ 293,412
2110 0.2	Equipment	\$ 525,000	\$ 434,495	\$ (90,505)
2110 0.4	Contractual And Other	\$ 537,105	\$ 345,000	\$ (192,105)
2110 0.45	Materials And Supplies	\$ 509,037	\$ 455,000	\$ (54,037)
2110 0.47	Tuition	\$ 25,000	\$ 30,000	\$ 5,000
2110 0.476	Home School Coordinator	\$ -	\$ 500	\$ 500
2110 0.48	Textbooks	\$ 481,000	\$ 390,800	\$ (90,200)
2110 0.49	BOCES Services	\$ 670,256	\$ 189,593	\$ (480,663)
TOTAL TEACHING - REGULAR SCHOOL		\$ 28,239,355	\$ 31,846,027	\$ 3,606,672

**TOTAL TEACHING - REGULAR SCHOOL \$ 28,239,355 \$ 31,846,027 \$ 3,606,672**

**SPECIAL APPORTIONMENT PROGRAMS****2250 PROGRAM FOR STUDENTS WITH DISABILITIES - SCHOOL AGE - SCHOOL YEAR**

2250 0.15	Instructional Salaries	\$ 3,357,127	\$ 3,556,020	\$ 198,893
2250 0.155	Instructional Salaries	\$ 647,131	\$ 842,236	\$ 195,105
2250 0.16	Noninstructional Salaries	\$ 2,574,829	\$ 3,371,766	\$ 796,937
2250 0.2	Equipment	\$ 4,000	\$ -	\$ (4,000)
2250 0.4	Contractual And Other	\$ 14,750	\$ 14,750	\$ -
2250 0.45	Materials And Supplies	\$ 17,085	\$ 15,580	\$ (1,505)
2250 0.471	Tuition	\$ 75,000	\$ 75,000	\$ -
2250 0.472	Tuition	\$ 155,000	\$ 75,000	\$ (80,000)
2250 0.48	Textbooks	\$ 600	\$ 600	\$ -
2250 0.49	BOCES Services	\$ 2,001,041	\$ 1,680,418	\$ (320,623)
TOTAL PROGRAM FOR STUDENTS WITH DISABILITIES - SCHOOL AGE - SCHOOL YEAR		\$ 8,846,563	\$ 9,631,370	\$ 784,807

**2280 OCCUPATIONAL EDUCATION (GRADES 9-12)**

2280 0.15	Instructional Salaries	\$ 93,016	\$ 93,016	\$ -
2280 0.49	BOCES Services	\$ 2,163,474	\$ 2,064,160	\$ (99,314)
TOTAL OCCUPATIONAL EDUCATION (GRADES 9-12)		\$ 2,256,490	\$ 2,157,176	\$ (99,314)

**TOTAL SPECIAL APPORTIONMENT PROGRAMS \$ 11,103,053 \$ 11,788,546 \$ 685,493**

## TEACHING - SPECIAL SCHOOLS

### 2330 TEACHING - SPECIAL SCHOOLS

2330 0.12	Instructional Salaries	\$	25,000	\$	25,000	\$	-
2330 0.121	Instructional Salaries	\$	20,000	\$	20,000	\$	-
2330 0.13	Instructional Salaries	\$	195,000	\$	170,000	\$	(25,000)
2330 0.131	Instructional Salaries	\$	10,000	\$	10,000	\$	-
2330 0.15	Instructional Salaries	\$	49,193	\$	160,500	\$	111,307
2330 0.16	Noninstructional Salaries	\$	52,500	\$	60,000	\$	7,500
2330 0.4	Contractual And Other	\$	6,500	\$	6,500	\$	-
2330 0.45	Materials And Supplies	\$	6,000	\$	6,000	\$	-
TOTAL TEACHING - SPECIAL SCHOOLS		\$	364,193	\$	458,000	\$	93,807

**TOTAL TEACHING - SPECIAL SCHOOLS \$ 364,193 \$ 458,000 \$ 93,807**

## INSTRUCTIONAL MEDIA

### 2610 SCHOOL LIBRARY AND AUDIOVISUAL

2610 0.15	Instructional Salaries	\$	461,809	\$	461,809	\$	-
2610 0.16	Noninstructional Salaries	\$	82,078	\$	90,527	\$	8,449
2610 0.2	Equipment	\$	15,000	\$	15,000	\$	-
2610 0.4	Contractual And Other	\$	5,000	\$	5,000	\$	-
2610 0.45	Materials And Supplies	\$	34,917	\$	34,816	\$	(101)
2610 0.46	School Library A/V Program	\$	67,402	\$	67,146	\$	(256)
2610 0.49	BOCES Services	\$	157,016	\$	186,043	\$	29,027
TOTAL SCHOOL LIBRARY AND AUDIOVISUAL		\$	823,222	\$	860,341	\$	37,119

### 2630 COMPUTER ASSISTED INSTRUCTION

2630 0.16	Noninstructional Salaries	\$	584,576	\$	584,576	\$	-
2630 0.2	Equipment	\$	20,000	\$	20,000	\$	-
2630 0.22	State-Aided Computer Hardware - Purchase	\$	880,500	\$	800,000	\$	(80,500)
2630 0.4	Contractual And Other	\$	62,680	\$	85,000	\$	22,320
2630 0.45	Materials And Supplies	\$	13,000	\$	12,500	\$	(500)
2630 0.46	State-Aided Computer Software	\$	315,850	\$	60,000	\$	(255,850)
2630 0.49	BOCES Services	\$	2,293,385	\$	3,466,612	\$	1,173,227
TOTAL COMPUTER ASSISTED INSTRUCTION		\$	4,169,991	\$	5,028,688	\$	858,697

**TOTAL INSTRUCTIONAL MEDIA \$ 4,993,213 \$ 5,889,029 \$ 895,816**

## PUPIL SERVICES

### 2805 ATTENDANCE - REGULAR SCHOOL

2805 0.16	Noninstructional Salaries	\$	128,384	\$	118,384	\$	(10,000)
2805 0.4	Contractual And Other	\$	1,000	\$	-	\$	(1,000)
TOTAL ATTENDANCE - REGULAR SCHOOL		\$	129,384	\$	118,384	\$	(11,000)

### 2810 GUIDANCE - REGULAR SCHOOL

2810 0.15	Instructional Salaries	\$	1,195,141	\$	1,372,342	\$	177,201
2810 0.16	Noninstructional Salaries	\$	100,329	\$	188,678	\$	88,349
2810 0.4	Contractual And Other	\$	1,000	\$	1,000	\$	-
2810 0.45	Materials And Supplies	\$	4,396	\$	4,234	\$	(162)
TOTAL GUIDANCE - REGULAR SCHOOL		\$	1,300,866	\$	1,566,254	\$	265,388



<b>2815</b>	<b>HEALTH SERVICES - REGULAR SCHOOL</b>			
2815 0.16	Salaries	\$ 867,776	\$ 871,087	\$ 3,311
2815 0.2	Equipment	\$ 59,500	\$ 41,952	\$ (17,548)
2815 0.4	Contractual And Other	\$ 32,250	\$ 17,750	\$ (14,500)
2815 0.45	Materials And Supplies	\$ 28,960	\$ 15,450	\$ (13,510)
	<b>TOTAL HEALTH SERVICES - REGULAR SCHOOL</b>	<b>\$ 988,486</b>	<b>\$ 946,239</b>	<b>\$ (42,247)</b>
<b>2820</b>	<b>PSYCHOLOGICAL SERVICES - REGULAR SCHOOL</b>			
2820 0.15	Instructional Salaries	\$ 590,872	\$ 678,818	\$ 87,946
2820 0.4	Contractual And Other	\$ 250	\$ 250	\$ -
2820 0.45	Materials And Supplies	\$ 250	\$ 250	\$ -
	<b>TOTAL PSYCHOLOGICAL SERVICES - REGULAR SCHOOL</b>	<b>\$ 591,372</b>	<b>\$ 679,318</b>	<b>\$ 87,946</b>
<b>2825</b>	<b>SOCIAL WORK SERVICES - REGULAR SCHOOL</b>			
2825 0.15	Instructional Salaries	\$ 305,163	\$ 360,550	\$ 55,387
2825 0.4	Contractual And Other	\$ 25,000	\$ 5,000	\$ (20,000)
2825 0.45	Materials And Supplies	\$ 250	\$ 250	\$ -
	<b>TOTAL SOCIAL WORK SERVICES - REGULAR SCHOOL</b>	<b>\$ 330,413</b>	<b>\$ 365,800</b>	<b>\$ 35,387</b>
<b>2850</b>	<b>CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL</b>			
2850 0.15	Instructional Salaries	\$ 24,115	\$ 51,148	\$ 27,033
2850 0.155	Instructional Salaries	\$ 25,000	\$ 24,600	\$ (400)
2850 0.16	Noninstructional Salaries	\$ 1,000	\$ 2,000	\$ 1,000
2850 0.4	Contractual And Other	\$ 480	\$ 780	\$ 300
2850 0.45	Materials And Supplies	\$ 4,500	\$ 2,500	\$ (2,000)
	<b>TOTAL CO-CURRICULAR ACTIVITIES - REGULAR SCHOOL</b>	<b>\$ 55,095</b>	<b>\$ 81,028</b>	<b>\$ 25,933</b>
<b>2855</b>	<b>INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL</b>			
2855 0.15	Instructional Salaries	\$ 530,420	\$ 540,579	\$ 10,159
2855 0.16	Noninstructional Salaries	\$ 88,309	\$ 88,309	\$ -
2855 0.2	Equipment	\$ 125,000	\$ 50,000	\$ (75,000)
2855 0.4	Contractual And Other	\$ 160,540	\$ 160,540	\$ -
2855 0.45	Materials And Supplies	\$ 88,120	\$ 152,120	\$ 64,000
2855 0.49	BOCES Services	\$ 27,110	\$ 31,215	\$ 4,105
	<b>TOTAL INTERSCHOLASTIC ATHLETICS - REGULAR SCHOOL</b>	<b>\$ 1,019,499</b>	<b>\$ 1,022,763</b>	<b>\$ 3,264</b>
<b>TOTAL PUPIL SERVICES</b>		<b>\$ 4,415,115</b>	<b>\$ 4,779,786</b>	<b>\$ 364,671</b>
<b>TOTAL INSTRUCTION</b>		<b>\$ 52,361,085</b>	<b>\$ 58,121,344</b>	<b>\$ 5,760,259</b>

## PUPIL TRANSPORTATION

### PUPIL TRANSPORTATION

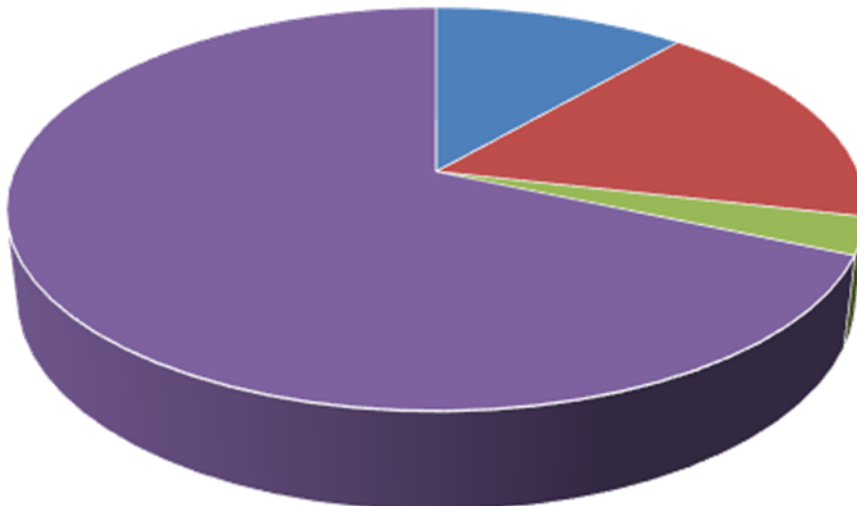
<b>5510</b>	<b>DISTRICT TRANSPORTATION SERVICES</b>			
5510 0.15	Instructional Salaries	\$ -	\$ 22,038	\$ 22,038
5510 0.16	Noninstructional Salaries	\$ 148,692	\$ 136,436	\$ (12,256)
5510 0.21	Purchase of Buses	\$ -	\$ 300,000	\$ 300,000
5510 0.4	Contractual And Other	\$ 17,972	\$ 53,486	\$ 35,514
5510 0.45	Materials And Supplies	\$ 10,250	\$ 10,250	\$ -
5510 0.49	BOCES Services	\$ 2,500	\$ 10,494	\$ 7,994
	<b>TOTAL DISTRICT TRANSPORTATION SERVICES</b>	<b>\$ 179,414</b>	<b>\$ 532,704</b>	<b>\$ 353,290</b>
<b>5540</b>	<b>CONTRACTUAL TRANSPORTATION</b>			
5540 0.45	Contractual And Other	\$ 3,855,068	\$ 5,155,864	\$ 1,300,796
5540 0.49	Materials And Supplies	\$ 187,500	\$ 187,500	\$ -
	<b>TOTAL CONTRACTUAL TRANSPORTATION</b>	<b>\$ 4,042,568</b>	<b>\$ 5,343,364</b>	<b>\$ 1,300,796</b>
<b>TOTAL PUPIL TRANSPORTATION</b>		<b>\$ 4,221,982</b>	<b>\$ 5,876,068</b>	<b>\$ 1,654,086</b>
<b>TOTAL PUPIL TRANSPORTATION</b>		<b>\$ 4,221,982</b>	<b>\$ 5,876,068</b>	<b>\$ 1,654,086</b>

**UNDISTRIBUTED EXPENDITURES**

<b>EMPLOYEE BENEFITS</b>				
9010 0.8	Employees' Retirement	\$ 1,256,873	\$ 2,227,127	\$ 970,254
9020 0.8	Teachers' Retirement	\$ 3,776,042	\$ 3,829,318	\$ 53,276
9030 0.8	Social Security	\$ 3,021,348	\$ 3,924,154	\$ 902,806
9040 0.49	BOCES Services	\$ -	\$ 26,601	\$ 26,601
9040 0.8	Workers' Compensation	\$ 740,465	\$ 196,091	\$ (544,374)
9050 0.8	Unemployment Insurance	\$ 75,000	\$ 75,000	\$ -
9060 0.49	BOCES Services	\$ -	\$ 206,858	\$ 206,858
9060 0.8	Health Insurance	\$ 15,257,441	\$ 13,384,422	\$ (1,873,019)
9089 0.8	Other Benefits	\$ 235,450	\$ 235,450	\$ -
TOTAL EMPLOYEE BENEFITS		\$ 24,362,619	\$ 24,105,021	\$ (257,598)
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$ 24,362,619</b>	<b>\$ 24,105,021</b>	<b>\$ (257,598)</b>
<b>DEBT SERVICE - PRINCIPAL</b>				
9711 0.6	Debt Service - Principal - Serial Bonds	\$ 2,760,000	\$ 3,435,000	\$ 675,000
9731 0.6	Debt Service - Principal - Bonds Anticipation Notes	\$ 1,142,350	\$ 160,000	\$ (982,350)
9788 0.6	Leases	\$ 54,500	\$ -	\$ (54,500)
TOTAL DEBT SERVICE - PRINCIPAL		\$ 3,956,850	\$ 3,595,000	\$ (361,850)
<b>DEBT SERVICE - INTEREST</b>				
9711 0.7	Debt Service - Interest - Serial Bonds	\$ 574,750	\$ 997,500	\$ 422,750
9731 0.7	Debt Service - Interest - Bonds Anticipation Notes	\$ 562,725	\$ 400,000	\$ (162,725)
9788 0.7	Leases	\$ 750	\$ -	\$ (750)
TOTAL DEBT SERVICE - INTEREST		\$ 1,138,225	\$ 1,397,500	\$ 259,275
<b>TOTAL DEBT SERVICE</b>		<b>\$ 5,095,075</b>	<b>\$ 4,992,500</b>	<b>\$ (102,575)</b>
<b>INTERFUND TRANSFERS</b>				
9901 0.95	Transfer to Special Aid Fund	\$ 90,000	\$ 90,000	\$ -
9950 0.9	Transfer to Capital Fund	\$ 100,000	\$ 100,000	\$ -
TOTAL INTERFUND TRANSFERS		\$ 190,000	\$ 190,000	\$ -
<b>TOTAL INTERFUND TRANSFERS</b>		<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ -</b>
<b>TOTAL UNDISTRIBUTED EXPENDITURES</b>		<b>\$ 29,647,694</b>	<b>\$ 29,287,521</b>	<b>\$ (360,173)</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 96,852,744</b>	<b>\$ 103,909,155</b>	<b>\$ 7,065,153</b>

**REVENUE**

Account	Description	24-25 Revenue	25-26 Revenue	Variance \$	Variance %
A	<b>Appropriated Fund Balance</b>	\$ 8,878,499	\$ 11,759,287	\$ 2,880,788	32.45%
A1001	<b>Real Property Taxes</b>	\$ 17,502,935	\$ 17,929,518	\$ 426,583	2.44%
A1081	Payments In Lieu Of Taxes	\$ 550,437	\$ 599,409	\$ 48,972	8.90%
A1090	Interest & Penalties on Taxes	\$ 50,000	\$ 15,000	\$ (35,000)	-70.00%
A1111	Tax on Consumer Utility	\$ 950,000	\$ 950,000	\$ -	0.00%
A1311	Other Day School Tuition/Ind.	\$ 5,000	\$ 5,000	\$ -	0.00%
A1315	Continuing Education	\$ 500	\$ 500	\$ -	0.00%
A2230	Day School Tuition/Districts	\$ 43,000	\$ 25,000	\$ (18,000)	-41.86%
A2231	Speech Services	\$ -	\$ 18,000	\$ 18,000	#DIV/0!
A2280	Health Services Other Districts	\$ 90,000	\$ 90,000	\$ -	0.00%
A2401	Interest & Earnings	\$ 15,000	\$ 1,000,000	\$ 985,000	6566.67%
A2413	Rental of Real Property - BOCES	\$ 500	\$ 500	\$ -	0.00%
A2440	Rental - Other	\$ 10,000	\$ 10,000	\$ -	0.00%
A2650	Sale of Scrap & Excess Material	\$ 10,000	\$ 10,000	\$ -	0.00%
A2680	Insurance Recoveries - Other	\$ 5,000	\$ 5,000	\$ -	0.00%
A2701	Refund Prior Years Exp. - BOCES	\$ 310,000	\$ 312,000	\$ 2,000	0.65%
A2703	Refund Prior Years Exp. - Other	\$ 2,000	\$ 2,000	\$ -	0.00%
A2705	Gifts & Donations	\$ 3,500	\$ 3,500	\$ -	0.00%
A2770	Other Unclassified Revenues	\$ 32,500	\$ 28,489	\$ (4,011)	-12.34%
A2771	Summer Swim	\$ -	\$ 2,500	\$ 2,500	#DIV/0!
	<b>Other Revenue</b>	\$ 2,077,437	\$ 3,076,898	\$ 999,461	48.11%
A3101	Basic Formula Aid	\$ 63,449,671	\$ 65,768,452	\$ 2,318,781	3.65%
A3103	BOCES Aid	\$ 4,134,420	\$ 5,000,000	\$ 865,580	20.94%
A3260	Textbook Aid	\$ 251,116	\$ -	\$ (251,116)	-100.00%
A3262	Computer Software Aid	\$ 155,147	\$ -	\$ (155,147)	-100.00%
A3263	Library A/V Loan Program Aid	\$ 28,519	\$ -	\$ (28,519)	-100.00%
A4107	Federally Affected Areas	\$ 325,000	\$ 375,000	\$ 50,000	15.38%
A4601	Medicaid School Aid Aid	\$ 50,000	\$ -	\$ (50,000)	-100.00%
	<b>Federal/State Aid</b>	\$ 68,393,873	\$ 71,143,452	\$ 2,749,579	4.02%
	<b>Total Revenue</b>	\$ 96,852,744	\$ 103,909,155	\$ 7,056,411	7.29%



\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:  
<http://www.p12.nysed.gov/mgtser/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 28, 2025

Form Preparer Name:

BRIANNE DURHAM

Preparer's Telephone Number:

315-785-3714

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	96,852,744	103,909,155	7.29 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	17,502,935	17,929,518	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	17,502,935	17,929,518	2.44 %
F. Permissible Exclusions to the School Tax Levy Limit	430,417	438,511	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	17,556,647	17,491,007	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	17,072,518	17,491,007	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	484,129	0	
Public School Enrollment	3,984	4,008	0.60 %
Consumer Price Index			2.95 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.



	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	18,896,862	24,535,643
Assigned Appropriated Fund Balance	9,097,480	10,565,450
Adjusted Unrestricted Fund Balance	23,970,897	29,067,337
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	24.75 %	27.97 %

#### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve In the 2025-26 School Year (Limit 200 Characters)**
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	A878 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	3,095,031	3,125,031	500000 - Radios and Metal Detectors
Repair	A882 REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	32,740	33,040	0
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	A815 UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	626,693	632,693	0
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	V884 DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	2,652,221	2,676,221	0
Insurance	A863 INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	113,206	114,106	0
Property Loss	A861 PROPERTY LOSS RESERVE	To cover property loss.	113,209	114,109	0
Liability + (add)	A8652 LIABILITY RESERVE	To cover incurred liability claims.	1,146,820	1,155,820	0

Tax Certiorari	A864 TAX CERTIORARI RESERVE	For tax certiorari settlements.	399,282	404,282	0
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	A867 EMPLOYEE BENEFITS ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	957,095	966,095	0
Retirement Contribution	A827 ERS RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	1,047,498	1,056,498	0
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve	A827B TRS RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Teachers' Retirement System.	1,647,113	1,662,113	0

**\* NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf)

**OSC Reserve Guidance:** <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2025-26.  
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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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](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 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	208,977	58,111	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.)

2.	ASSISTANT SUPERINTENDENT FOR CURRICULUM &	138,188	45,908	
3.	ASSISTANT SUPERINTENDENT FOR PERSONNEL &	148,931	34,572	
4.	ASSISTANT SUPERINTENDENT FOR OPERATIONS &	144,900	44,711	
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