OLEAN CITY SCHOOL DISTRICT

2026-2027

OLEAN CITY SCHOOL DISTRICT
EST. 1868
LEADERS OF THE PACK

BOARD OF EDUCATION ANNUAL BUDGET

PROPOSITION # 1

2026-2027 Basic Budget

Shall the following resolution be adopted?

RESOLVED that the budget for the Olean City School District (the "District") for the fiscal year commencing July 1, 2026, and ending June 30, 2027, as presented by the Board of Education of the District, 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 2026-2027 is in the amount of $58,920,000.

PROPOSITION # 2

INCREASE AND EXTENSION OF THE VEHICLE PURCHASE RESERVE FUND

Shall the following resolution be adopted?

RESOLVED, that the Board of Education (the "Board") of the Olean City School District (the "District') is hereby authorized to increase the ultimate amount and extend the term of the District's 2022 Vehicle Purchase Reserve Fund that was established in May of 2022 (the "Fund"), in order to increase the ultimate amount of the Fund from $2,000,000 to $10,000,000 and to increase the probable term of the Fund by an additional ten (10) years, in order to allow the District to continue to manage its bus/vehicle purchases for the District's transportation program as in the past.

ELECTION OF MEMBERS OF THE BOARD OF EDUCATION

Election of members of the Board of Education will be held on May 19, 2026, from 7:00 a.m. until 9:00 p.m. EDST.

The election of members of the Board will be held to fill two (2) at-large positions on the Board consisting each of two (2) five-year terms. The candidate with the highest vote total will be elected to a five-year term commencing July 1, 2026, and expiring on June 30, 2031.

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.

Mary Fay

Stephen Carlson

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
		2025-26	2026-27
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	6,000	10,000
A 1040.400.00.1000	Contract	1,000	2,000
A 1040.450.00.1000	Supplies	600	600
	Total - District Clerk	**7,600**	**12,600**
A 1060.000.00.1000	DISTRICT MEETINGS & ELECTIONS		
A 1060.200.00.1000	Equipment	2,000	2,000
A 1060.400.00.1000	Contract	5,300	6,000
A 1060.450.00.1000	Supplies	1,200	1,200
	Total - District Meetings & Elections	**8,500**	**9,200**
	TOTAL - BOARD OF EDUCATION	**51,100**	**56,800**
Central Administration			
A 1240.000.00.1000	CENTRAL ADMINISTRATION		
A 1240.150.00.1000	Certified Salary	211,080	222,510
A 1240.160.00.1000	Non-Certified Salary	63,000	65,000
A 1240.200.00.1000	Equipment	3,000	3,000
A 1240.400.00.1000	Contract	13,840	15,840
A 1240.450.00.1000	Supplies	2,500	1,500
	TOTAL - CENTRAL ADMINISTRATION	**293,420**	**307,850**
Finance			
A 1310.000.00.1000	BUSINESS ADMINISTRATION		
A 1310.150.00.1000	Certified Salary	118,270	121,658
A 1310.160.00.1000	Non-Certified Salaries	117,562	124,000
A 1310.200.00.1000	Equipment	4,000	4,000
A 1310.400.00.1000	Contract	19,790	19,790
A 1310.450.00.1000	Supplies	2,000	2,000
A 1310.490.00.1000	BOCES Services	84,867	80,426
	Total - Business Administration	**346,489**	**351,874**
A 1320.000.00.1000	AUDITING		
A 1320.160.00.1000	Internal Claims Auditor	10,000	10,000
A 1320.400.00.1000	Auditing	34,500	45,000
	Total - Auditing	**44,500**	**55,000**
A 1325.000.00.1000	TREASURER		
A 1325.160.00.1000	Non-Certified Salary	80,000	83,000
A 1325.200.00.1000	Equipment	-	-
A 1325.400.00.1000	Contract	450	450
A 1325.450.00.1000	Supplies	350	350
	Total - Treasurer	**80,800**	**83,800**

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
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	13,000	15,000
A 1330.450.00.1000	Supplies	200	200
	Total - Tax Collection	**14,200**	**16,200**
	TOTAL - FINANCE	**485,989**	**506,874**
Legal/Personnel/Records/Public Information Services			
A 1420.000.00.1000	LEGAL SERVICES		
A 1420.400.00.1000	Contract	100,000	125,000
	Total - Legal Services	**100,000**	**125,000**
A 1430.000.00.1000	PERSONNEL SERVICES		
A 1430.150.00.1000	Instructional Certified Salaries	140,350	131,440
A 1430.160.00.1000	Non-Certified Salaries	107,015	112,000
A1430.200.00.1000	Equipment	7,000	7,000
A 1430.400.00.1000	Contract	18,000	19,630
A 1430.401.00.1000	Legal Fees	5,000	5,000
A 1430.450.00.1000	Supplies	6,900	6,900
A 1430.490.00.1000	BOCES Services	661,658	686,953
	Total - Personnel Services	**945,923**	**968,923**
A 1460.000.00.1000	RECORDS MANAGEMENT OFFICER		
A 1460.160.00.1000	Non-Certified Salaries	648	648
A 1460.400.00.1000	Contract	1,000	1,000
	Total - Records Management Officer	**1,648**	**1,648**
A 1480.000.00.1000	PUBLIC INFORMATION SERVICES		
A 1480.160-00	Non-Instructional Salary	55,000	54,000
A 1480.400.00.1000	Contract	500	1,000
A 1480.490.00.1000	BOCES Services	99,805	100,375
	Total - Public Information Services	**155,305**	**155,375**
	TOTAL - LEGAL/PERSONNEL/RECORDS/PUBLIC INFORMATION SERVICES	**1,202,876**	**1,250,946**
Central Services			
A 1660.000.00.1000	CENTRAL STOREROOM		
A 1660.160.00.1000	Non-Certified Salary	60,370	65,540
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	**81,420**	**86,590**
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	785,368	853,553
	Total - Central Data Processing	**785,368**	**853,553**
	TOTAL - CENTRAL SERVICES	**952,788**	**1,026,143**

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
Special Items			
A 1910.000.00.1000	INSURANCE		
A 1910.400.00.1000	Contract	150,000	200,260
A 1910.401.01.1000	Contract	16,000	16,000
	Total - Insurance	**166,000**	**216,260**
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	269,213	283,450
A 1983.490.00.1000	Capital Expenses	378,453	410,991
	Total - BOCES Administration	**647,666**	**694,441**
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	**833,371**	**930,406**
Curriculum Development			
A 2010.000.00.1000	CURRICULUM DEVELOPMENT		
A 2010.150.00.1000	Certified Salary	254,809	254,228
A 2010.160.00.1000	Non-Certified Salary	97,041	104,600
A 2010.200.00.1000	Equipment	10,000	10,000
A 2010.400.00.1000	Contract	43,700	43,700
A 2010.450.00.1000	Supplies	17,605	17,605
A 2010.490.00.1000	BOCES Services	2,860	2,860
	TOTAL - CURRICULUM DEVELOPMENT	**426,015**	**432,993**
Supervision - Regular School			
A 2020.000.00.1000	SUPERVISION - REGULAR SCHOOL		
A 2020.150.00.1000	Certified Salaries	704,129	723,309
A 2020.151.00.1000	Substitutes	6,000	6,000
A 2020.160.00.1000	Non-Certified Salaries	557,488	591,912
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	157,000	171,000
A 2020.400.00.1000	Contract	37,380	47,380
A 2020.450.00.1000	Supplies	47,500	52,500
	TOTAL - SUPERVISION - REGULAR SCHOOL	**1,511,697**	**1,594,301**
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	546,290	611,804
	TOTAL - IN-SERVICE TRAINING	**577,040**	**642,554**

		Actual Budget	Proposed Budget
		2025-26	2026-27
Employee Benefits			
A 9010.000.00.1000	EMPLOYEE BENEFITS		
A 9010.800.00.1000	Employee Retirement	138,277	173,158
A 9020.800.00.1000	Teacher Retirement	150,559	127,034
A 9020.800.25.2000	Retirement Incentive	-	-
A 9030.800.00.1000	Social Security	175,172	201,566
A 9040.800.00.1000	Workers' Compensation	9,874	6,591
A 9050.800.00.1000	Unemployment	2,148	2,133
A 9060.800.00.1000	Medical Insurance	627,262	664,812
A 9089.800.00.1000	Flexible Benefit Plan	60,615	60,591
	TOTAL - EMPLOYEE BENEFITS	**1,163,907**	**1,235,886**
TOTAL ADMINISTRATIVE BUDGET COMPONENT		**7,498,203**	**7,984,753**
Program Budget Component			
Teaching - Regular School			
A 2110.000.00.2000	TEACHING - REGULAR SCHOOL		
A 2110.120.00.2000	Certified Salaries Grades K-3	3,551,955	3,590,154
A 2110.120.01.2000	Certified Salaries Grades 4-6	2,389,941	2,682,640
A 2110.130.00.2000	Certified Salaries Grades 7-12	4,297,237	4,506,013
A 2110.131.00.2000	Tutor/Detention/Home Instruction	65,000	72,000
A 2110.132.00.2000	Instructional Health Insurance Waiver	106,000	117,000
A 2110.140.00.2000	Substitute Teacher Salaries	288,200	288,200
A 2110.151.00.2000	Instructional Other	145,000	112,541
A 2110.160.00.2000	Non-Certified Salaries	1,440,768	1,330,071
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	69,000
A 2110.200.00.2000	Equipment	284,779	245,506
A 2110.400.00.2000	Contract	570,023	513,546
A 2110.401.00.2007	Contract	41,438	52,615
A 2110.403.00.2000	Student Testing	22,300	22,300
A 2110.450.00.2000	Supplies	231,369	205,412
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	124,100
A 2110.481.00.2000	Non Public Textbooks	5,000	5,000
A 2110.490.00.2000	BOCES Services	708,787	1,083,113
	TOTAL - TEACHING - REGULAR SCHOOL	**14,501,397**	**15,164,211**
Teaching Students with Disabilities			
A 2250.000.00.2000	TEACHING STUDENTS WITH DISABILITIES		
A 2250.150.00.2000	Certified Salaries	3,272,122	3,336,144
A 2250.151.00.2000	Students W/Dis - Summer	50,000	50,000
A 2250.160.00.2000	Non-Certified Salaries	1,533,379	1,564,500
A 2250.161.00.2000	Summer School Non-Certified Salaries	4,000	4,000

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
A 2250.200.00.2000	Equipment	71,495	50,000
A 2250.400.00.2000	Contract	100,500	100,400
A 2250.401.00.2000	Contract	342,626	340,000
A 2250.450.00.2000	Supplies	85,000	57,000
A 2250.451.00.2000	Supplies	3,166	1,500
A 2250.470.00.2000	Tuitions	475,000	475,000
A 2250.490.00.2000	BOCES Services	3,245,965	3,312,014
	Total - Teaching - Students with Disabilities	**9,183,253**	**9,290,558**
Teaching - Occupational Education			
A 2280.000.00.2000	TEACHING - OCCUPATIONAL EDUCATION		
A 2280.490.12.2000	BOCES Services	1,168,715	1,344,368
	Total - Teaching - Occupational Education	**1,168,715**	**1,344,368**
	TOTAL - SPECIAL APPORTIONMENT PROGRAMS	**10,351,968**	**10,634,926**
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	86,085	93,547
A 2330.160.00.2011	Non-Certified Salaries	26,000	26,000
A 2330.450.00.2011	Supplies	1,000	1,000
	Total - Elementary Summer School	**113,085**	**120,547**
A 2330.000.00.2011	SUMMER SCHOOL - SECONDARY		
A 2330.151.00.2011	Certified Salaries	82,702	81,500
A 2330.161.00.2011	Non-Certified Salaries	12,000	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
	Total - Secondary Summer School	**96,002**	**94,800**

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
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	41,348	45,136
A 2330.400-00-2017	Community School Contractual	5,000	5,000
A 2330.401-00-2017	Community School Community Action	64,976	64,976
A 2330.450-00-2017	Community School Supplies	3,996	3,996
	Total - Community School	133,606	137,394
	TOTAL - SPECIAL SCHOOLS	**374,625**	**384,673**
Instructional Media			
A 2610.000.00.2000	TEACHING - LIBRARY MEDIA		
A 2610.150.00.2000	Certified Salary	114,696	124,176
A 2610.160.00.2000	Non-Certified Salaries	148,316	145,668
A 2610.200.00.2000	Equipment	9,560	6,901
A 2610.400.00.2000	Contract	3,055	3,055
A 2610.450.00.2000	Supplies	10,007	10,457
A 2610.460.00.2000	Library Loan	23,513	16,585
A 2610.490.00.2000	BOCES Services	200,357	201,093
	Total - Teaching - Library Media	**509,504**	**507,935**
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	134,150	137,844
A 2630.160.00.2000	Non-Certified Salaries	232,000	247,000
A 2630.200.00.2000	Equipment	8,000	8,000
A 2630.220.00.2000	Computer Aided Hardware	53,820	37,172
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	27,458
A 2630.490.00.2000	BOCES Services	590,490	678,171
	Total - Teaching - Computers	**1,095,585**	**1,163,645**
	TOTAL - INSTRUCTIONAL MEDIA	**1,628,189**	**1,694,680**
Pupil Personnel Services			
A 2810.000.00.2000	GUIDANCE		
A 2810.150.00.2000	Certified Salaries	897,704	990,926
A 2810.160.00.2000	Non-Certified Salaries	99,306	107,000
A 2810.200.00.2000	Equipment	6,000	6,000
A 2810.400.00.2000	Contract	650	650
A 2810.401.12.2000	Training	1,500	1,500
A 2810.450.00.2000	Supplies	3,675	3,675
	Total - Guidance	**1,008,835**	**1,109,751**

		Actual Budget	Proposed Budget
		2025-26	2026-27
A 2815.000.00.2000	HEALTH SERVICES		
A 2815.160.00.2000	Non-Certified Salaries	334,000	415,500
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	12,576	10,576
A 2815.400.00.2000	Contract	5,690	5,090
A 2815.450.00.2000	Supplies	23,550	20,550
A 2815.490.00.2000	BOCES Services	53,095	54,019
	Total - Health Services	**446,911**	**523,735**
A2825.490.00.2000	SOCIAL WORK SERVICES		
A2820.490.00.0000	Psych Services - BOCES	87,979	94,050
A2825.490.00.2000	Regular school social work	3,210	-
	Total - Social Work Services	**91,189**	**94,050**
A 2850.000.00.2000	CO-CURRICULAR ACTIVITIES		
A 2850.150.00.2000	Certified Salaries	123,921	125,494
A 2850.400.00.2000	Awards/Ceremonies	1,000	1,000
A 2850.400.12.2000	Academic Awards	4,000	4,000
A 2850.401.12.2000	National Honor Society	4,000	4,000
A 2850.402.00.2000	Student Contests	16,520	23,700
	Total - Co-Curricular Activities	**149,441**	**158,194**
A 2855.000.00.2000	INTERSCHOLASTIC ATHLETICS		
A 2855.150.00.2000	Certified Salaries	353,446	398,515
A 2855.162.00.2001	Non-Certified Salaries	48,000	68,000
A 2855.200.00.2000	Equipment	75,000	50,000
A 2855.400.00.2000	Contract	161,207	183,346
A 2855.401.00.2000	Facility Use Charges	5,000	5,000
A 2855.450.00.2000	Supplies	45,000	41,000
A 2855.490.00.2000	BOCES Services	15,710	16,097
	Total - Interscholastic Athletics	**703,363**	**761,958**
	TOTAL - PUPIL PERSONNEL SERVICES	**2,399,739**	**2,647,688**
	TOTAL INSTRUCTIONAL PROGRAM	**29,255,918**	**30,526,178**

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
Transportation			
A 5510.000.00.2000	TRANSPORTATION SERVICES		
A 5510.150.00.2000	Certified Salary	26,561	27,439
A 5510.160.00.2000	Non-Certified Salary	23,282	25,000
A 5510.400.00.2000	Contract	12,000	12,000
A 5510.401.00.0000	Transportation Insurance	45,000	45,000
A 5510.450.00.2000	Supplies	1,000	1,000
	Total - Transportation Services	**107,843**	**110,439**
A 5540.000.00.2000	CONTRACT TRANSPORTATION SERVICES		
A 5540.401.00.2000	Basic Contracts	1,256,561	1,256,561
A 5540.401.01.2000	Transportation Fuel	150,000	150,000
A 5540.402.00.2000	Activity Trips	103,250	103,250
A 5540.402.02.2000	Field Trips	17,000	17,000
A 5540.402.04.2000	Field Trips	17,000	8,000
A 5540.402.11.2000	Field Trips	42,750	11,000
A 5540.402.12.2000	Field Trips	19,000	20,000
A5540.402.00.2250	Field Trips	1,000	1,000
A 5581.490.00	Transportation BOCES	196,010	289,000
	Total - Contract Transportation Services	**1,802,571**	**1,855,811**
	TOTAL - TRANSPORTATION SERVICES	**1,910,414**	**1,966,250**
Employee Benefits			
A 9010.000.00.2000	EMPLOYEE BENEFITS		
A 9010.800.00.2000	Employee Retirement	488,125	587,692
A 9020.800.00.2000	Teacher Retirement	1,679,441	1,458,481
A 9020.800.25.2000	Retirement Incentive	125,000	75,000
A 9030.800.00.2000	Social Security	1,357,633	1,570,606
A 9040.800.00.2000	Workers' Compensation	76,525	51,356
A 9050.800.00.2000	Unemployment Insurance	16,648	16,622
A 9060.800.00.2000	Medical Insurance	4,861,451	5,180,220
A 9089.800.00.2000	Flexible Benefit Plan	114,359	114,318
	TOTAL - EMPLOYEE BENEFITS	**8,719,183**	**9,054,295**
TOTAL PROGRAM BUDGET COMPONENT		**39,885,514**	**41,546,723**

		Actual Budget	Proposed Budget
		2025-26	**2026-27**
Capital Budget Component			
Central Services			
A 1620.000.00.3000	OPERATIONS		
A 1620.160.00.3000	Non-Certified Salaries	697,262	762,841
A 1620.161.20.3000	Substitutes & Overtime	25,000	25,000
A 1620.200.00.3000	Equipment	15,000	90,000
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	441,000	485,000
A 1620.450.00.3000	Supplies	100,000	100,000
A 1620.490.00.3000	BOCES Services	21,819	50,240
	TOTAL - OPERATIONS	**1,714,581**	**1,927,581**
Maintenance			
A 1621.000.00.3000	MAINTENANCE		
A 1621.160.00.3000	Non-Certified Salaries	730,681	777,234
A 1621.200.00.3000	Equipment	150,000	150,000
A 1621.200.01.3000	Equipment - Building Maintenance	100,000	100,000
A 1621.400.00.3000	Contract	75,350	115,350
A 1621.400.01.3000	Building Maintenance	209,500	200,000
A 1621.450.00.3000	Supplies	107,250	107,250
A 1621.450.01.3000	Supplies - Building Maintenance	30,000	30,000
	TOTAL - MAINTENANCE	**1,402,781**	**1,479,834**
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	552,000	558,000
	TOTAL TRANSPORATION	**552,000**	**558,000**

		Actual Budget	Proposed Budget
		2025-26	2026-27
Employee Benefits			
A 9010.000.00.3000	EMPLOYEE BENEFITS		
A 9010.800.00.3000	Employee Retirement	173,598	221,428
A 9030.800.00.3000	Social Security	98,194	117,578
A 9040.800.00.3000	Workers' Compensation	5,535	3,845
A 9050.800.00.3000	Unemployment	1,204	1,244
A 9060.800.00.3000	Medical Insurance	351,616	387,799
A 9089.800.00.3000	Flexible Benefit Plan	6,427	6,491
	TOTAL - EMPLOYEE BENEFITS	**636,574**	**738,384**
	TOTAL CAPITAL COMPONENT WITHOUT DEBT SERVICE	**4,311,936**	**4,709,799**
Debt Service			
A 9700.000.00.3000	SERIAL BONDS		
A 9711.600.01.3000	Serial Bond Principal	1,830,000	-
A 9711.600.02.3000	2015 Serial Bond Principal	205,000	210,000
A 9711.600.03.3000	2019 Serial Bond Principal	465,000	500,000
A 9711.600-04-3000	2024 DASNY Bond Principal	2,070,000	2,160,000
A 9700.700.00.3000	INTEREST ON BONDS		
A 9711.700.01.3000	Serial Bond Interest	68,731	-
A 9711.700.02.3000	2015 Serial Bond Interest	30,106	24,725
A 9711.700.03.3000	2019 Serial Bond Interest	237,250	214,000
A 9711.700-04-3000	2024 DASNY Bond Interest	1,177,500	1,074,000
	TOTAL PRINCIPAL & INTERST ON BONDS	**6,083,587**	**4,182,725**
	BOND ANTICIPATION NOTES		
A 9731.700.00.3000	Bond Anticipation Note - Interest	-	171,000
	TOTAL PRINCIPAL & INTEREST ON NOTES	**-**	**171,000**
	TOTAL DEBT SERVICE	**6,083,587**	**4,353,725**
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	225,000
A9950.900.00.3000	Transfer to Capital Fund	100,000	100,000
	TOTAL - INTERFUND TRANSFERS	**197,000**	**325,000**
	TOTAL DEBT SERVICE	**6,280,587**	**4,678,725**
TOTAL CAPITAL BUDGET COMPONENT		**10,592,523**	**9,388,524**
TOTAL EXPENDITURE BUDGET		**57,976,241**	**58,920,000**

		Actual Budget	Proposed Budget
		2025-26	2026-27

Revenues

State Aid			
	STATE AID - REVENUES		
A 3101	Operating Aid - Foundation Aid	27,635,025	29,303,229
A 3101.100	Excess Cost Aid	1,426,428	1,353,077
A 3103	BOCES Aid	3,993,623	4,235,102
A 3104	Transportation Aid	1,069,912	1,480,712
A 3101	Building Aid	6,156,592	4,260,935
A 3260	Textbook, Hardware & Technology Aid	183,704	179,946
A 4601	Medicaid Assistance	350,000	350,000
	Total - State Aid Revenue	**40,815,284**	**41,163,001**
Local			
	LOCAL - REVENUES		
A 1310	Tuition	227,000	177,000
A 2401	Interest on Investments	310,000	285,000
A 2413	BOCES Rentals	97,500	150,000
A 2701	BOCES Refunds	500,000	500,000
A 2770.100	E-Rate Reimbursements	38,000	38,000
A 2770.100	Miscellaneous	100,000	125,000
	Total - Local Revenues	**1,272,500**	**1,275,000**
Reserve Transfers			
	TRANSFERS		
A 2801	Transfer from Vehicle Reserve A878	552,000	557,658
A 2801	Transfer from Employee Benefits A830	50,000	75,000
A 2801	Transfer from ERS Reserve A827	100,000	175,000
A 2801	Transfer from Workers Comp Reserve A814		61,791
A 2801	Transfer from Unemployment Reserve A815		20,000
A 2801	Transfer from Insurance Reserve A863		169,571
A 5031	Transfer from Capital Fund /Debt Svc. Fund	114,478	171,000
	Total - Transfers	**816,478**	**1,230,020**
Taxes			
	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	105,000	285,000
	Total - Real Property Tax Levy	**14,171,979**	**14,351,979**
	TOTAL STATE, LOCAL, TRANSFERS, AND TAXES	**57,076,241**	**58,020,000**
APPROPRIATED FUND BALANCE		900,000	900,000
TOTAL REVENUE BUDGET		**57,976,241**	**58,920,000**

OLEAN CITY SD

2023-24 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

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT	THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION
1,862	N/A	$24,721.27

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	OLEAN CITY SD
» 1. Instruction	$14,806.85
» 2. Support Services, Pupils	$870.37
» 3. Support Services, Instructional Staff	$712.04

Current Operation Expenditures	OLEAN CITY SD
» 4. Support Services, General Admin	$240.72
» 5. Support Services, School Admin	$1,041.44
» 6. Support Services, Operation and Maintenance of Plant	$2,349.47
» 7. Support Services, Student Transportation	$696.42
» 8. Business/Central/Other Support Services	$1,848.77
» 9. Food services	$1,022.39
» 10. Enterprise operations	$0.00
» 11. Other	$0.00
» 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	$1,132.80
13. Total Expenditures	$24,721.27

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	OLEAN CITY SD
Special Education	$0.00
General Education	$24,721.27

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: 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(1-3 & Percent Excluded from Total) Combined Cost(Total Expenditures)

Excluded Expenditures	OLEAN CITY SD
1. Charter School Tuition	**$0.00**
2. Debt Service	**$3,999,126.27**
3. Other	**$18,065,917.91**
Percent Excluded from Total	**32%**
Total Expenditures and Exclusions	**$68,096,057.01**

Salary: Administrative Compensation Information
042400 - OLEAN CITY SD

2025-2026 - Page 1
Official - as of 04/08/2026 05:55 PM

Form Due May 12, 2026

2026-2027 Salary Threshold = $179,000

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 2026-2027.

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 2026-2027 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	216,557	70,779	

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.)

	Title	Salary	Employee Benefits	Other Remuneration
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RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

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

Date: **04/08/26**

Taxing Jurisdiction: Olean City School District

Fiscal Year Begining: July 1, 2026

Total equalized value in taxing jurisdiction: $ $276,576

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18080	Olea Municipal Housing Authority	PUB HSNG L 52(3) & (5)	11	$40,000
18020	Gateway LLC	IND DEV	1	$5,206
18020	Steel Winds (Solean)	IND DEV	2	$17,408
18020	Homeriade	IND DEV	1	$9,371
18020	HK Olean Hotel	IND DEV	1	$3,220
18020	Sunny Olean	IND DEV	3	$20,221
18020	Manny Hanny Development LLC	IND DEV	2	$15,763
18020	Olean Area Federal Credit Union	IND DEV	1	$5,172
18020	Cimolai-Hy LLC	IND DEV	1	$123,489
18020	ETJM Properties	IND DEV	1	$34,481
18020	Hellbender Development	IND DEV	2	$1,783
18020	Worthy Pharmacy	IND DEV	1	$462
		IND DEV		
		Totals	27	$276,576

Total Assessed Value 805,594,287

Equalized Total Assessed Value 1,175,072,293

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	66,051,973	5.62
13100	CO - GENERALLY	RPTL 406(1)	3	13,780,394	1.17
13350	CITY - GENERALLY	RPTL 406(1)	78	70,020,281	5.96
13500	TOWN - GENERALLY	RPTL 406(1)	1	7,200	0.00
13800	SCHOOL DISTRICT	RPTL 408	13	51,304,088	4.37
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	7	8,361,908	0.71
14110	USA - SPECIFIED USES	STATE L 54	1	1,792,817	0.15
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	27	23,873,410	2.03
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	2	400,282	0.03
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	12	9,020,703	0.77
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	629,013	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	46	20,055,167	1.71
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	8	30,701,830	2.61
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	9	1,705,918	0.15
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	45,957,605	3.91
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	37	16,978,027	1.44
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	15,212	0.00
26100	VETERANS ORGANIZATION	RPTL 452	2	404,068	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	255,320	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	1,242,254	0.11
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	4	45,422	0.00
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	2	27,535	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	235	1,449,081	0.12
41125	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	39	243,272	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	149	1,532,087	0.13
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	9,790	0.00
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22	229,094	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	144	2,449,726	0.21
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	19,580	0.00
41145	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	21	298,417	0.03
41400	CLERGY	RPTL 460	7	15,678	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	2,492	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	61	2,360,256	0.20

NYS - Real Property System
County of Cattaraugus

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/6/2026 10:50:38
Total Assessed Value 805,594,287

Equalized Total Assessed Value 1,175,072,293

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	25	590,764	0.05
41805	PERSONS AGE 65 OR OVER	RPTL 467	25	652,432	0.06
41834	ENHANCED STAR	RPTL 425	911	69,409,807	5.91
41854	BASIC STAR 1999-2000	RPTL 425	1,219	37,736,568	3.21
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	805,184	0.07
Total Exemptions Exclusive of System Exemptions:			3,140	480,434,655	40.89
Total System Exemptions:			0	0	0.00
Totals:			3,140	480,434,655	40.89

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: ____________

2026-27 Olean City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$57,976,241	$58,920,000	$57,268,331
Increase/Decrease for the 2026-27 School Year		$943,759	($707,910)
Percentage Increase/Decrease in Proposed Budget		1.63 %	(.01%)
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	$14,026,979	$14,026,979	
B. Levy to Support Library Debt, if Applicable	$	$	
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	$0	$0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$14,143,619	$14,287,126	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$14,026,979	$14,026,979	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$116,640	$260,147	
Administrative Component	$7,498,203	$7,984,753	$7,734,271
Program Component	$39,885,515	$41,546,723	$41,146,166
Capital Component	$10,592,523	$9,388,524	$8,387,894

* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Contingent budget assumptions for 2026-27 school year if the proposed budget is defeated: 1) the administrative component would be reduced by $250,482; 2) the program component would be reduced by $400,557; and 3) the capital component would be decreased by $1,000,630.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
	$
	$
	$
	$

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

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings[1]	$524.95

The annual budget vote for the fiscal year 2026-27 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 19, 2026 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.

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