

# Fillmore Central School District

2025-26 Budget Statement



# Fillmore Central School District

## Proposed 2025-2026 Budget

	BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
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### Section A - Program Budget

#### INSTRUCTION

##### 2010 CURRICULUM DEVELOPMENT

###### Academic Standards and Planning

2010.150 CURRICULUM COORDINATOR	\$77,096	\$89,440
2010.490 BOCES SERVICES	\$2,860	\$2,860
<b>SUB TOTAL CURRICULUM DEVELOPMENT</b>	<b>\$79,956</b>	<b>\$92,300</b>

##### 2070 IN-SERVICE TRAINING

###### Teacher Skill Development

2070.400 CONTRACTUAL EXPENSE	\$2,000	\$2,000
2070.490 BOCES SERVICES	\$162,360	\$186,512
<b>SUB TOTAL IN-SERVICE TRAINING</b>	<b>\$164,360</b>	<b>\$188,512</b>

<b>TOTAL INSTRUCTION AND IMPROVEMENT</b>	<b>\$244,316</b>	<b>\$280,812</b>
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#### TEACHING

##### 2110 INSTRUCTION-TEACHING-REGULAR

###### PreK - 12 Regular Education

2110.120 TEACHING SALARIES PK-6	\$1,625,389	\$1,688,912
2110.130 TEACHING SALARIES 7-12	\$1,668,611	\$1,642,767
2110.140 SUBSTITUTE TEACHERS	\$125,000	\$125,000
2110.160 TEACHER AIDES & MONITORS	\$447,625	\$412,599
2110.200 EQUIPMENT	\$7,500	\$7,500
2110.400 CONTRACTUAL EXPENSE	\$34,100	\$34,100
2110.450 SUPPLIES-GENERAL TEACHING	\$78,000	\$78,000
2110.470 TUITION TO OTHER DISTRICTS	\$5,000	\$5,000
2110.480 TEXTBOOKS	\$35,000	\$35,000
2110.490 BOCES SERVICES	\$804,937	\$1,001,545
<b>SUB TOTAL TEACHING 2110</b>	<b>\$4,831,162</b>	<b>\$5,030,423</b>

##### 2250 INSTRUCTION-HANDICAPPED CHILDREN

###### PreK-12 Instruction for Students with Disabilities

2250.150 SPECIAL EDUCATION TEACHING SALARIES	\$830,488	\$936,848
2250.160 SPECIAL EDUCATION SUPPORT STAFF	\$29,037	\$85,538
2250.400 CONTRACTUAL EXPENSE	\$16,500	\$16,500
2250.450 MATERIALS AND SUPPLIES	\$4,500	\$4,500
2250.470 SPECIAL EDUCATION TUITION	\$150,000	\$300,000
2250.490 SPECIAL EDUCATION BOCES SERVICES	\$1,989,417	\$1,613,024
<b>SUB TOTAL TEACHING 2250</b>	<b>\$3,019,942</b>	<b>\$2,956,410</b>

<b>TOTAL TEACHING BUDGET</b>	<b>\$7,851,104</b>	<b>\$7,986,833</b>
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		BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
<b>INSTRUCTIONAL SUPPORT</b>			
<u>2610 SCHOOL MEDIA</u>	Student Research and Library Programs		
2610.150	LIBRARIAN AND AIDE SALARIES	\$71,043	\$48,440
2610.400	CONTRACTUAL	\$500	\$500
2610.450	MATERIALS & SUPPLIES	\$8,400	\$8,400
2610.460	LIBRARY & LOAN PROGRAM	\$5,400	\$5,400
2610.490	BOCES SERVICES	\$80,468	\$89,887
<b>SUB TOTAL SCHOOL MEDIA</b>		<b>\$165,811</b>	<b>\$152,627</b>
<u>2630 COMPUTER AIDED INSTRUCTION</u>	Technology Instruction and Equipment		
2630.150	SALARIES	\$54,575	\$56,717
2630.220	EQUIPMENT	\$13,700	\$13,700
2630.400	CONTRACTUAL	\$2,700	\$2,700
2630.450	MATERIALS & SUPPLIES	\$1,500	\$1,500
2630.460	SOFTWARE-STATE AIDED	\$14,200	\$14,200
2630.490	BOCES SERVICES	\$507,107	\$625,716
<b>SUB TOTAL COMPUTER AIDED INSTRUCTION</b>		<b>\$593,782</b>	<b>\$714,533</b>
<b>TOTAL INSTRUCTIONAL SUPPORT BUDGET</b>		<b>\$759,593</b>	<b>\$867,160</b>
<b>PUPIL PERSONNEL SERVICES</b>			
<u>2800 GUIDANCE-HEALTH-PSYCHOLOGY SERVICES</u>			
2800.150	SALARIES	\$335,410	\$324,115
2800.400	CONTRACTUAL	\$15,700	\$15,700
2800.450	MATERIALS & SUPPLIES	\$6,800	\$6,800
2800.490	BOCES SERVICES	\$104,138	\$79,648
<b>SUB TOTAL GUIDANCE-HEALTH-PSYCHOLOGY SERVICES</b>		<b>\$462,048</b>	<b>\$426,263</b>
<u>2850 CO-CURRICULAR ACTIVITIES</u>	Student Activities and Clubs		
2850.150	INSTRUCTIONAL SALARIES	\$83,939	\$97,819
2850.400	CONTRACTUAL	\$5,500	\$5,500
2850.450	MATERIALS & SUPPLIES	\$12,800	\$12,800
<b>SUB TOTAL CO-CURRICULAR ACTIVITIES</b>		<b>\$102,239</b>	<b>\$116,119</b>
<u>2855 INTERSCHOLASTIC SPORTS</u>	Student Athletics		
2855.150	INSTRUCTIONAL SALARIES	\$209,326	\$227,540
2855.400	CONTRACTUAL (Officials for Athletic Events)	\$45,000	\$45,000
2855.450	MATERIALS & SUPPLIES	\$27,400	\$27,400
2855.490	BOCES SERVICES	\$8,214	\$8,584
<b>SUB TOTAL INTERSCHOLASTIC SPORTS</b>		<b>\$289,940</b>	<b>\$308,524</b>
<b>TOTAL PUPIL PERSONNEL SERVICES</b>		<b>\$854,227</b>	<b>\$850,906</b>

**PUPIL TRANSPORTATION**

Student Busing

**PROPOSED**

	<b>BUDGET</b>	<b>BUDGET</b>
<b>5510 DISTRICT OPERATED TRANSPORTATION</b>	<b>2024-2025</b>	<b>2025-2026</b>
5510.150 TRANSPORTATION SALARIES	\$664,494	\$670,915
5510.200 TRANSPORTATION EQUIPMENT	\$25,000	\$25,000
5510.210 PURCHASE OF BUSES	\$25,000	\$25,000
5510.400 CONTRACTUAL	\$10,900	\$10,900
5510.420 BUS LIABILITY INSURANCE	\$22,000	\$22,000
5510.450 MATERIALS & SUPPLIES	\$62,700	\$62,700
5510.455 GASOLINE/DIESEL FUEL	\$89,600	\$89,600
5510.490 BOCES SERVICES	\$92,265	\$198,575
<b>SUB TOTAL DISTRICT OPERATED TRANSPORTATION</b>	<b>\$991,959</b>	<b>\$1,104,690</b>

**5530 BUS GARAGE**

Bus Garage Operation

5530.400 CONTRACTUAL	\$29,500	\$29,500
5530.450 MATERIALS & SUPPLIES	\$2,000	\$2,000
5530.465 EQUIPMENT REPAIRS	\$1,000	\$1,000
5530.466 BUILDING REPAIRS	\$1,000	\$1,000
5530.473 NATURAL GAS	\$12,000	\$12,000
5530.474 WATER	\$900	\$900
5530.477 ELECTRICITY	\$20,000	\$20,000
5530.478 TELEPHONE	\$2,600	\$2,600
5530.480 SEWER	\$900	\$900
<b>SUB TOTAL BUS GARAGE</b>	<b>\$69,900</b>	<b>\$69,900</b>

<b>TOTAL PUPIL TRANSPORTATION</b>	<b>\$1,061,859</b>	<b>\$1,174,590</b>
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**EMPLOYEE BENEFITS-PROGRAM BUDGET****9000 EMPLOYEE BENEFITS**

Benefits for all the employees in the Program budget section

9010.800 EMPLOYEE RETIREMENT	\$174,799	\$175,805
9020.800 TEACHER RETIREMENT	\$592,837	\$564,130
9030.800 SOCIAL SECURITY	\$475,986	\$490,109
9040.800 WORKMAN'S COMPENSATION	\$53,103	\$55,573
9060.800 HEALTH INSURANCE	\$2,429,750	\$2,427,592

<b>TOTAL EMPLOYEE BENEFITS</b>	<b>\$3,726,475</b>	<b>\$3,713,209</b>
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**COMMUNITY SERVICE****7310 YOUTH PROGRAM**Summer recreation program,  
contract with the Town of Hume.

7310.400 CONTRACT TOWN OF HUME	\$4,500	\$4,500
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<b>TOTAL COMMUNITY SERVICE</b>	<b>\$4,500</b>	<b>\$4,500</b>
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**UNDISTRIBUTED****9500 INTERFUND TRANSFER**

Summer education for handicapped students

9901.900 SUMMER SCHOOL HANDICAPPED STUDENTS	\$25,000	\$25,000
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<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$25,000</b>	<b>\$25,000</b>
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<b>GRAND TOTAL FOR PROGRAM BUDGET</b>	<b>\$14,527,074</b>	<b>\$14,903,010</b>
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Program Budget Increase over 24-25 in dollars

\$375,936

Program Budget Increase over 24-25 in percentage

2.59%

		BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
<b>Section B - Capital Budget</b>			
<b>CENTRAL SERVICES</b>			
<b>1620 OPERATION OF PLANT</b>	Custodial and Maintenance Services, Energy Cost		
1620.160	CUSTODIAL SALARIES	\$345,536	\$358,268
1620.200	EQUIPMENT	\$25,500	\$25,500
1620.400	CONTRACTUAL	\$132,800	\$132,800
1620.450	MATERIALS & SUPPLIES	\$58,300	\$58,300
1620.473	NATURAL GAS	\$75,000	\$70,000
1620.474	WATER	\$13,200	\$13,200
1620.477	ELECTRICITY	\$70,000	\$65,000
1620.478	TELEPHONE	\$3,000	\$3,000
1620.480	SEWER	\$17,300	\$17,300
1620.490	BOCES SERVICES	\$23,400	\$52,325
<b>TOTAL CENTRAL SERVICES</b>		<b>\$764,036</b>	<b>\$795,693</b>
<b>EMPLOYEE BENEFITS-CAPITAL BUDGET</b>	Employee Benefits for the Capital Budget		
9010.800	EMPLOYEE RETIREMENT	\$46,450	\$52,285
9030.800	SOCIAL SECURITY	\$26,434	\$27,408
9040.800	WORKMAN'S COMPENSATION	\$11,049	\$11,456
9060.800	HEALTH INSURANCE	\$163,322	\$152,378
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$247,255</b>	<b>\$243,527</b>
<b>UNDISTRIBUTED</b>			
<b>9700 DEBT SERVICE</b>	Payments on District debt for buildings and buses.		
9711.600	SERIAL BONDS-PRINCIPAL 2015-16 PROJECT	\$460,000	\$490,000
9711.700	SERIAL BONDS-INTEREST 2015-16 PROJECT	\$197,750	\$174,750
9711.610	SERIAL BONDS - PRINCIPAL - 2019 PROJECT	\$580,000	\$375,000
9711.710	SERAIL BONDS INTEREST - 2019 PROJECT	\$294,250	\$265,250
9731.600	BAN PRINCIPAL- SCHOOL CONSTRUCTION		\$175,000
9731.700	BAN INTEREST - SCHOOL CONSTRUCTION	\$550,000	\$903,150
9731.620	BUS PAYMENTS PRINCIPAL	\$172,800	\$154,600
9731.720	BUS PAYMENTS INTEREST	\$25,532	\$22,650
<b>TOTAL DEBT SERVICE</b>		<b>\$2,280,332</b>	<b>\$2,560,400</b>
TRANSFER TO THE CAPITAL PROJECTS FUND -			
Renovation of Window, Doors, Frames and Hardware (Main			
9950.900	School Building Renovation - \$100,000)	\$150,000	\$150,000
<b>TOTAL FOR CAPITAL BUDGET</b>		<b>\$3,441,623</b>	<b>\$3,749,620</b>
Capital Budget Increase over 24-25 in Dollars			\$307,997
Capital Budget Increase over 24-25 in Percent			8.95%
Increase WITHOUT new debt service and transfers over 24-25 in Dollars			\$27,929
Increase WITHOUT new debt service and transfers over 24-25 in Percent			2.76%

## Section C - Administrative Budget

### GENERAL SUPPORT

1010 BOARD OF EDUCATION	School Board Operation		
1010.160	CLERK	\$3,800	\$3,800
1010.400	CONTRACTUAL	\$5,000	\$5,000
1010.450	MATERIALS & SUPPLIES	\$500	\$500
1010.490	BOCES SERVICES	\$2,300	\$2,300
SUB TOTAL BOARD OF EDUCATION		\$11,600	\$11,600
1060 DISTRICT MEETING	Annual meeting and Public Vote		
1060.400	CONTRACTUAL	\$800	\$800
SUB TOTAL DISTRICT MEETING		\$800	\$800
1240 CENTRAL ADMINISTRATION	District Offices		
1240.150	DISTRICT OFFICE SALARIES	\$219,511	\$235,215
1240.200	EQUIPMENT		
1240.400	CONTRACTUAL	\$2,500	\$2,500
1240.450	MATERIALS & SUPPLIES	\$1,500	\$1,500
SUB TOTAL CENTRAL ADMINISTRATION		\$223,511	\$239,215
TOTAL GENERAL SUPPORT		\$235,911	\$251,615

### FINANCE

Business Office

1310 BUSINESS ADMINISTRATION			
1310.160	BUSINESS OFFICE SALARIES	\$168,938	\$176,231
1310.400	CONTRACTUAL	\$9,600	\$9,600
1310.450	MATERIALS & SUPPLIES	\$2,000	\$2,000
1310.490	BOCES SERVICES	\$325,013	\$319,865
SUB TOTAL BUSINESS ADMINISTRATION		\$505,551	\$507,696
1320 AUDITING	Independent annual audit		
1320.400	CONTRACTUAL	\$25,000	\$30,500
SUB TOTAL AUDITING		\$25,000	\$30,500
1325 TREASURER	District Treasurer		
1325.400	CONTRACTUAL	\$300	\$300
1325.450	MATERIALS & SUPPLIES	\$1,800	\$1,800
SUB TOTAL TREASURER		\$2,100	\$2,100
1330 TAX COLLECTION	School Tax collection costs		
1330.400	TAX COLLECTOR'S CONTRACT	\$11,500	\$11,500
1330.450	MATERIALS & SUPPLIES	\$1,700	\$1,700
SUB TOTAL TAX COLLECTION		\$13,200	\$13,200
TOTAL FINANCE		\$545,851	\$553,496

		BUDGET 2024-2025	PROPOSED BUDGET 2025-2026
<b>STAFF</b>			
1420 LEGAL	School Attorney		
1420.400	ATTORNEY'S FEES	\$12,500	\$12,500
SUB TOTAL LEGAL		\$12,500	\$12,500
1480 PUBLIC INFORMATION	District newsletter		
1480.450	MATERIALS & SUPPLIES		
1480.490	BOCES SERVICES	\$52,100	\$52,325
SUB TOTAL PUBLIC INFORMATION		\$52,100	\$52,325
<b>TOTAL STAFF</b>		<b>\$64,600</b>	<b>\$64,825</b>
<b>CENTRAL DATA PROCESSING</b>	District technology administration		
1680 CENTRAL DATA PROCESSING			
1680.160	CENTRAL DATAT PROCESSING SALARIES	\$78,518	\$119,755
1680.400	CONTRACTUAL		
1680.450	MATERIALS & SUPPLIES	\$500	\$500
SUB TOTAL CENTRAL DATA PROCESSING		\$79,018	\$120,255
<b>TOTAL CENTRAL DATA PROCESSING</b>		<b>\$79,018</b>	<b>\$120,255</b>
<b>SPECIAL ITEMS</b>			
1900 SPECIAL ITEMS	Insurance, dues and fees		
1910.400	DISTRICT INSURANCE	\$64,400	\$64,400
1920.400	SCHOOL ASSOCIATION DUES	\$11,900	\$11,900
1964.400	REFUND OF REAL PROPERTY TAX		
1981.400	BOCES ADMINISTRATION CHARGE	\$223,359	\$221,457
SUB TOTAL SPECIAL ITEMS		\$299,659	\$297,757
<b>TOTAL SPECIAL</b>		<b>\$299,659</b>	<b>\$297,757</b>
<b>SUPERVISION</b>			
2020 PRINCIPALS' OFFICE	Student supervision		
2020.150	ADMINISTRATIVE OFFICE SALARIES	\$262,970	\$295,395
2020.400	CONTRACTUAL	\$1,800	\$1,800
2020.450	MATERIALS & SUPPLIES	\$5,500	\$5,500
SUBTOTAL PRINCIPALS' OFFICE		\$270,270	\$302,695
<b>TOTAL SUPERVISION</b>		<b>\$270,270</b>	<b>\$302,695</b>
<b>EMPLOYEE BENEFITS-ADMINISTRATIVE BUDGET</b>			
9010.800	EMPLOYEE RETIREMENT	\$61,526	\$71,560
9020.800	TEACHER RETIREMENT	\$43,705	\$42,073
9030.800	SOCIAL SECURITY	\$56,131	\$63,526
9040.800	WORKMAN'S COMPENSATION	\$3,521	\$3,984
9060.800	HEALTH INSURANCE	\$204,288	\$210,426
<b>TOTAL EMPLOYEE BENEFITS</b>		<b>\$369,171</b>	<b>\$391,569</b>
<b>GRAND TOTAL - ADMINISTRATIVE BUDGET</b>		<b>\$1,864,480</b>	<b>\$1,982,212</b>
Administrative Budget Increase from 24-25 in Dollars			\$117,732
Administrative Budget Increase from 24-25 in Percent			6.31%



# Fillmore Central School District 2025-2026 Proposed Budget

<b>Expenditure Budget Totals</b>	<b>BUDGET 2024-2025</b>	<b>Proposed Budget 2025-2026</b>	<b>PROPOSED Change in Dollars</b>	<b>Change in Percent</b>
<b>PROGRAM</b>	\$14,527,074	\$14,903,010	\$375,936	2.59%
<b>CAPITAL</b>	\$3,441,623	\$3,749,620	\$307,997	8.95%
<b>ADMINISTRATIVE</b>	\$1,864,480	\$1,982,212	\$117,732	6.31%
<b>TOTAL BUDGET</b>	<b>\$19,833,177</b>	<b>\$20,634,842</b>	<b>\$801,665</b>	<b>4.04%</b>
<b>PROPOSED BUDGET</b>	\$19,833,177	\$20,634,842	\$801,665	4.04%
<b>PROPOSED Budget w/o Debt Service and Transfers</b>	\$17,402,845	\$17,924,442	\$521,597	3.00%

## Anticipated Revenues

<b>AID CATEGORY</b>	<b>BUDGET 2024-2025</b>	<b>DISTRICT ESTIMATE 2025-2026</b>
<b>State Aid Sources</b>		
Foundation Aid	\$11,323,217	\$11,203,892
Hardware & Technology	\$13,397	\$13,365
Transportation	\$992,753	\$1,113,798
Building Aid	\$1,597,995	\$2,368,145
BOCES Aid	\$1,493,596	\$1,570,270
Excess Cost Aid	\$137,812	\$137,812
Textbook, Software, Library Aid	\$48,269	\$47,046
Gap Elimination Adjustment		
Sub Total State Aid	\$15,607,039	\$16,454,328
<b>Other State/Federal Sources</b>		
BOCES Refund	\$160,000	\$160,000
Medicaid	\$37,500	\$37,500
Sub Total Other State/Federal Sources	\$197,500	\$197,500
<b>Local Sources</b>		
Interest and Penalties on Taxes	\$4,800	\$4,800
Sale of Instructional Supplies	\$850	\$850
Building Rental	\$24,800	\$24,800
Refund OF Prior Years' Expense	\$52,200	\$52,200
Cogen PILOT Payment	\$48,100	\$51,500
Transfer from Reserves	\$590,000	\$220,000
Transfer from Capital Fund (Capitalized Interest)		
Sub Total Local Sources	\$720,750	\$354,150
<b>Total Non-Property Tax Revenues</b>	All Revenue Items listed above.	\$16,525,289
<b>Proposed Expenditure Amount</b>	Proposed Budget	\$19,833,177
<b>Local Effort (Taxes plus Fund Balance)</b>	The amount to be raised locally	\$3,307,888
<b>Fund Balance</b>	Surplus from previous years used to balance the Budget	\$647,475
<b>Tax Levy</b>	Amount to be raised locally	\$2,660,413
<b>Tax Levy Increase in Dollars</b>		\$23,943
<b>Tax Levy Increase in Percentage</b>		0.90%



## Property Tax Report Card

022001 - FILLMORE CSD

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Official - as of 04/29/2025 11:45

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\*\*\*\*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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: 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:

JOE BUTLER

Preparer's Telephone Number:

585-567-2259

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	19,833,177	20,634,842	4.04 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	2,660,413	2,684,356	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	2,660,413	2,684,356	0.90 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	2,720,608	2,763,096	
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)	2,660,413	2,684,356	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	60,195	78,740	
Public School Enrollment	594	540	-9.09 %
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	3,209,386	6,235,858
Assigned Appropriated Fund Balance	647,475	944,508
Adjusted Unrestricted Fund Balance	4,248,898	825,393
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	21.42 %	4.00 %

## 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	MISC NECESSARY EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	426,776	426,776	Purchase of miscellaneous necessary equipment
Capital	CONSTRUCTION	For the cost of any object or purpose for which bonds may be issued.	0	2,776,472	For future construction projects
Capital	TRANSPORTATION VEHICLES	For the cost of any object or purpose for which bonds may be issued.	620,000	620,000	Purchase of transportation vehicles
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	250,000	500,000	To cover the cost of any facility repairs that arise
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	100,000	100,000	To reduce the affect of workers compensation cost increases
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	100,735	100,735	To fund the District's unemployment expenses
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			

Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	368,604	368,604	To cover the cost of any uninsured claims
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	146,155	146,155	To cover the cost of any sick day retirement payments
Retirement Contribution	RETIREMENT CONTRIBUTION - ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	716,091	716,091	To reduce the affect of increased state retirement costs
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	RETIREMENT CONTRIBUTION - TRS	TRS Retirement Contribution	481,025	481,025	To fund the employer retirement contributions to the NYS Teachers Retirement System

**\* 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 &amp; Ready



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	178,825	67,790	
Please list the district or districts with which you will be sharing a superintendent (if applicable):			
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
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