

2025 – 2026

**STATEMENT OF ESTIMATED EXPENDITURES
NEWARK VALLEY CENTRAL SCHOOL DISTRICT**



PUBLIC HEARING

**May 6, 2025
5:30 p.m.**

**RICHARD H. KERR BOARD ROOM
DISTRICT OFFICE
68 WILSON CREEK ROAD
NEWARK VALLEY, NY 13811**

VOTE

**May 20, 2025
11:00 a.m. - 7:00 p.m.**

**NEWARK VALLEY HIGH SCHOOL AUDITORIUM
68 WILSON CREEK ROAD
NEWARK VALLEY, NY 13811**

TABLE OF CONTENTS

| <u>PAGE</u> | <u>DESCRIPTION</u> |
|--------------------|---|
| 1 | What is on the ballot and voter's qualifications |
| 2 | Budget Highlights |
| 3 – 11 | Proposed 2025/26 Annual School Budget |
| Addendum I | Property Tax Report Card |
| Addendum II | Administrative Compensation Disclosure |
| Addendum III | Fiscal Transparency Report Information |
| Addendum IV | 2023/24 NYS School Report Cards (NYSED) |
| Addendum V | Exemption Reports for the Counties of Broome, Cortland, Tioga & Tompkins |

WHAT IS ON THE BALLOT?

BUDGET

Shall the Board of Education be authorized to expend the sum of \$32,162,752 for the 2025-2026 school year and to levy the necessary tax therefore?

PROPOSITION NO. 1

Shall the Board of Education of the Newark Valley Central School District, located in the counties of Tioga, Tompkins, Cortland and Broome, State of New York, be authorized to finance the costs of the acquisition of school buses and a student transportation vehicle at a maximum cost of \$812,000 and to authorize and issue serial bonds in the principal amount of \$730,800 and to levy real estate taxes for the cost of such purpose?

PROPOSITION NO. 2

If Proposition No. 1 is adopted, shall the Board of Education of the Newark Valley Central School District, located in the counties of Tioga, Tompkins, Cortland and Broome, State of New York, be authorized to expend \$81,200 from moneys in a voter approved capital reserve fund established by the School District on May 12, 1993, as amended on May 17, 2022, for the purchase of school buses and a student transportation vehicle and any other preliminary and incidental costs related thereto in and for the School District?

Member of Board of Education

There are two (2) open seats for a term of three (3) years each. Select no more than two (2) candidates:

*Sarah Hines
John Haney
Dawn Olson*

QUALIFICATION OF VOTERS

All voters at school meetings in either common or union free or central school districts must fulfill **all** of the following requirements:

1. A citizen of the United States
2. At least 18 years of age
3. At residence within the district for a period of at least 30 days preceding the meeting at which you offer to vote.

BUDGET HIGHLIGHTS

- Total proposed budget: \$32,162,752. Budget to budget increase of 7.92% or \$2,359,183.
- Total State Aid: \$21,186,694, which represents increase of 10.64% or \$2,037,314. About 80% of the increase comes from Building Aid generated by the 2022 voter-approved capital project. This Building Aid increase will be used to cover debt service expense of the project.
- Tax levy as revenue source: \$9,001,558, which increases 3.5% or \$304,400 from prior school year. The proposed levy increase is \$64,000 or 0.74% under Maximum Allowable Tax Levy Limit of \$9,065,558.
- Approximately sixty-seven cents of each budget dollar are focused on the program component.

| BUDGET AT A GLANCE | | | | |
|----------------------------------|---------------|---------------|--------------|----------|
| ESTIMATED EXPENDITURES | | | | |
| BUDGET COMPONENT | 2024/2025 | 2025/2026 | \$ CHANGE | % CHANGE |
| ADMINISTRATIVE | \$ 3,214,646 | \$ 3,403,830 | \$ 189,184 | 5.89% |
| PROGRAM | \$ 21,418,163 | \$ 21,563,514 | \$ 145,351 | 0.68% |
| CAPITAL | \$ 5,170,760 | \$ 7,195,408 | \$ 2,024,648 | 39.16% |
| TOTAL | \$ 29,803,569 | \$ 32,162,752 | \$ 2,359,183 | 7.92% |
| ESTIMATED EXPENDITURES | | | | |
| OBJECT OF EXPENSE | 2024/2025 | 2025/2026 | \$ CHANGE | % CHANGE |
| STAFF | \$ 12,214,515 | \$ 12,547,034 | \$ 332,519 | 2.72% |
| EQUIPMENT | \$ 182,227 | \$ 257,227 | \$ 75,000 | 41.16% |
| PURCHASED SERVICES | \$ 1,556,320 | \$ 1,604,014 | \$ 47,694 | 3.06% |
| MATERIALS | \$ 943,425 | \$ 877,536 | \$ (65,889) | -6.98% |
| TUITION | \$ 220,520 | \$ 256,500 | \$ 35,980 | 16.32% |
| TEXTBOOKS | \$ 13,000 | \$ 13,000 | \$ - | 0.00% |
| B.O.C.E.S. SERVICES | \$ 4,453,498 | \$ 4,426,313 | \$ (27,185) | -0.61% |
| EMPLOYEE BENEFITS | \$ 7,939,785 | \$ 8,093,058 | \$ 153,273 | 1.93% |
| INTERFUND TRANSFERS | \$ 2,280,279 | \$ 4,088,070 | \$ 1,807,791 | 79.28% |
| TOTAL | \$ 29,803,569 | \$ 32,162,752 | \$ 2,359,183 | 7.92% |
| ESTIMATED REVENUE OFFSET | | | | |
| SOURCE OF REVENUE | 2024/2025 | 2025/2026 | \$ CHANGE | % CHANGE |
| STATE AID | \$ 19,149,380 | \$ 21,186,694 | \$ 2,037,314 | 10.64% |
| OTHER SOURCES | \$ 464,000 | \$ 378,500 | \$ (85,500) | -18.43% |
| APPROPRIATED FUND BALANCE | \$ 800,000 | \$ 800,000 | \$ - | 0.00% |
| APPROPRIATED FB - TRUCK PURCHASE | \$ - | \$ 35,000 | \$ 35,000 | N/A |
| APPROPRIATED RESERVES | \$ 675,031 | \$ 731,000 | \$ 55,969 | 8.29% |
| MEDICAID ASSISTANCE | \$ 18,000 | \$ 30,000 | \$ 12,000 | 66.67% |
| TAX LEVY | \$ 8,697,158 | \$ 9,001,558 | \$ 304,400 | 3.50% |
| TOTAL | \$ 29,803,569 | \$ 32,162,752 | \$ 2,359,183 | 7.92% |

| Account | Description | 2025 - 26 Proposed Budget |
|----------------------------------|-------------------------------------|---------------------------------|
| Administrative Components | | |
| A1010.4 | Contractual And Other | 2,250.00 |
| A1010.45 | Materials And Supplies | 600.00 |
| A1010.49 | Boces Services | 31,700.00 |
| 1010 | BOARD OF EDUCATION * | 34,550.00 |
| A1040.16 | Noninstructional Salaries | 8,500.00 |
| 1040 | DISTRICT CLERK * | 8,500.00 |
| A1060.4 | Contractual And Other | 1,500.00 |
| A1060.45 | Materials And Supplies | 600.00 |
| 1060 | DISTRICT MEETING * | 2,100.00 |
| A1240.15 | Instructional Salaries | 180,780.00 |
| A1240.16 | Noninstructional Salaries | 59,572.00 |
| A1240.4 | Contractual and Other | 31,650.00 |
| A1240.45 | Materials and Supplies | 2,250.00 |
| 1240 | CHIEF SCHOOL ADMINISTRATOR * | 274,252.00 |
| A1310.15 | Instructional Salaries | 139,340.00 |
| A1310.16 | Noninstructional Salaries | 47,865.00 |
| A1310.4 | Contractual and Other | 7,000.00 |
| A1310.45 | Materials and Supplies | 2,000.00 |
| A1310.49 | BOCES Services | 305,878.00 |
| 1310 | BUSINESS ADMINISTRATION * | 502,083.00 |
| A1320.4 | Contractual and Other | 29,000.00 |
| 1320 | AUDITING * | 29,000.00 |
| A1330.49 | BOCES Services | 30,970.00 |
| 1330 | TAX COLLECTOR * | 30,970.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|-------------|--|---------------------------------|
| A1420.4 | Contractual and Other | 16,625.00 |
| 1420 | LEGAL * | 16,625.00 |
| A1430.4 | Contractual and Other | 11,500.00 |
| A1430.45 | Materials and Supplies | 200.00 |
| A1430.49 | BOCES Services | 10,388.00 |
| 1430 | PERSONNEL * | 22,088.00 |
| A1460.4 | Contractual and Other | 400.00 |
| 1460 | RECORDS MANAGEMENT OFFICER * | 400.00 |
| A1480.49 | BOCES Services | 66,268.00 |
| 1480 | PUBLIC INFORMATION & * SERVICES | 66,268.00 |
| A1621.16 | Noninstructional Salaries | 91,001.00 |
| 1621 | MAINTENANCE OF * PLANT | 91,001.00 |
| A1910.4 | Unallocated Insurance | 45,000.00 |
| 1910 | UNALLOCATED * INSURANCE | 45,000.00 |
| A1920.4 | School Association Dues | 13,500.00 |
| 1920 | SCHOOL ASSOCIATION * DUES | 13,500.00 |
| A1981.49 | BOCES Administrative Costs | 236,505.00 |
| 1981 | BOCES ADMINISTRATIVE * COSTS | 236,505.00 |
| A2020.15 | Instructional Salaries | 627,435.00 |
| A2020.16 | Noninstructional Salaries | 182,520.00 |
| A2020.4 | Contractual and Other | 4,350.00 |
| 2020 | SUPERVISION-REGULAR * SCHOOL | 814,305.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|--|--|---------------------------------|
| A2250.15 | Instructional Salaries | 109,678.00 |
| A2250.16 | Noninstructional Salaries | 32,248.00 |
| 2250 | PROGRAMS-STUDENTS * W/ DISABIL | 141,926.00 |
| A5510.16b | Noninstructional Salaries (Trans Supervisor Office) | 77,678.00 |
| 5510 | DISTRICT TRANSPORT * | 77,678.00 |
| A9010.8 | State Retirement | 69,146.00 |
| 9010 | STATE RETIREMENT * | 69,146.00 |
| A9020.8 | Teachers' Retirement | 100,469.00 |
| 9020 | TEACHERS' RETIREMENT * | 100,469.00 |
| A9030.8 | Social Security | 120,585.00 |
| 9030 | SOCIAL SECURITY * | 120,585.00 |
| A9040.8 | Workers' Compensation | 13,762.00 |
| 9040 | WORKERS' COMPENSATION * | 13,762.00 |
| A9050.8 | Unemployment Insurance | 2,443.00 |
| 9050 | UNEMPLOYMENT INSURANCE * | 2,443.00 |
| A9060.8 | Hospital, Medical, and Dental Insurance | 690,674.00 |
| 9060 | HOSPITAL, MEDICAL & DENTAL INS * | 690,674.00 |
| Totals For Administrative Components: | | 3,403,830.00 |
| Capital Components | | |
| A1620.16 | Noninstructional Salaries | 585,021.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|-------------|---|---------------------------------|
| A1620.4 | Contractual and Other | 821,500.00 |
| A1620.45 | Materials and Supplies | 145,000.00 |
| A1620.49 | BOCES Services | 103,338.00 |
| 1620 | OPERATION OF PLANT * | 1,654,859.00 |
| A1621.16 | Noninstructional Salaries | 310,364.00 |
| A1621.2 | Equipment | 175,000.00 |
| A1621.4 | Contractual and Other | 90,000.00 |
| A1621.45 | Materials and Supplies | 180,000.00 |
| 1621 | MAINTENANCE OF PLANT * | 755,364.00 |
| A1622.4 | Contractual and Other | 64,480.00 |
| 1622 | Security * | 64,480.00 |
| A1964.4 | Refund on Real Property Taxes (NOTE: Do NOT include Tax Certiorari) | 2,000.00 |
| 1964 | REFUND ON REAL PROPERTY TAXES * | 2,000.00 |
| A9010.8 | State Retirement | 132,537.00 |
| 9010 | STATE RETIREMENT * | 132,537.00 |
| A9030.8 | Social Security | 70,141.00 |
| 9030 | SOCIAL SECURITY * | 70,141.00 |
| A9040.8 | Workers' Compensation | 64,788.00 |
| 9040 | WORKERS' COMPENSATION * | 64,788.00 |
| A9050.8 | Unemployment Insurance | 1,421.00 |
| 9050 | UNEMPLOYMENT INSURANCE * | 1,421.00 |
| A9060.8 | Hospital, Medical, and Dental Insurance | 401,748.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|---------------------------------------|--|---------------------------------|
| 9060 | HOSPITAL, MEDICAL & DENTAL INS * | 401,748.00 |
| A9901.96 | Transfer to Debt Service Fund for Other Than School Construction | 454,216.00 |
| A9901.96a | Transfer to Debt Service Fund for School Construction | 3,593,854.00 |
| 9901 | TRANSFER TO OTHER FUNDS * | 4,048,070.00 |
| Totals For Capital Components: | | 7,195,408.00 |
| Program Components | | |
| A1420.4 | Contractual and Other | 18,375.00 |
| 1420 | LEGAL * | 18,375.00 |
| A2070.15 | Instructional Salaries | 62,500.00 |
| A2070.16 | Noninstructional Salaries | 1,000.00 |
| A2070.4 | Contractual and Other | 5,000.00 |
| A2070.45 | Materials and Supplies | 500.00 |
| A2070.49 | BOCES Services | 55,733.00 |
| 2070 | INSERVICE TRAINING- INSTRUCTION * | 124,733.00 |
| A2110.12a | Teacher Salaries, Full Day Kindergarten – 3 | 1,736,935.00 |
| A2110.12b | Teacher Salaries, 4 - 6 | 1,263,269.00 |
| A2110.13 | Teacher Salaries, 7 - 12 | 3,094,743.00 |
| A2110.14 | Substitute Teacher Salaries | 144,500.00 |
| A2110.16 | Noninstructional Salaries | 152,148.00 |
| A2110.2 | Equipment | 10,000.00 |
| A2110.4 | Contractual and Other | 18,995.00 |
| A2110.45 | Materials and Supplies | 108,525.00 |
| A2110.471 | Tuition Paid to Public Districts in NYS (excluding | 26,500.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|-------------|--|---------------------------------|
| A2110.48 | Special Act Districts) | |
| A2110.48 | Textbooks | 13,000.00 |
| A2110.49b | Other BOCES Services - Not ELL | 396,983.00 |
| 2110 | TEACHING-REGULAR SCHOOL * | 6,965,598.00 |
| A2250.15 | Instructional Salaries | 1,054,176.00 |
| A2250.16 | Noninstructional Salaries | 326,289.00 |
| A2250.4 | Contractual and Other | 81,000.00 |
| A2250.45 | Materials and Supplies | 4,040.00 |
| A2250.471 | Tuition Paid to Public Districts in NYS (excluding Special Act Districts) | 30,000.00 |
| A2250.472 | Tuition - All Other (Specify) | 200,000.00 |
| A2250.49 | BOCES Services | 1,491,251.00 |
| 2250 | PROGRAMS-STUDENTS W/ DISABIL * | 3,186,756.00 |
| A2280.49 | BOCES Services | 773,968.00 |
| 2280 | OCCUPATIONAL EDUCATION * | 773,968.00 |
| A2610.15 | Instructional Salaries | 65,871.00 |
| A2610.16 | Noninstructional Salaries | 55,223.00 |
| A2610.45 | Materials and Supplies | 2,520.00 |
| A2610.46 | School Library A/V Loan Program (Note: Do not include Smart Schools Bond Act (SSBA) | 6,369.00 |
| 2610 | SCHOOL LIBRARY & AUDIOVISUAL * | 129,983.00 |
| A2620.49 | BOCES Services | 34,523.00 |
| 2620 | EDUCATIONAL TELEVISION * | 34,523.00 |
| A2630.15 | Instructional Salaries | 27,812.00 |
| A2630.22 | State-Aided Computer Hardware - Purchase | 72,227.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|-------------|---|---------------------------------|
| | (Note: Do not include Smart Schools Bond Act (SSBA) | |
| A2630.45 | Materials and Supplies | 1,820.00 |
| A2630.46 | State-Aided Computer Software | 10,000.00 |
| A2630.49 | BOCES Services | 681,096.00 |
| 2630 | COMPUTER ASSISTED * INSTRUCTION | 792,955.00 |
| A2805.45 | Materials and Supplies | 200.00 |
| 2805 | ATTENDANCE-REGULAR * SCHOOL | 200.00 |
| A2810.15 | Instructional Salaries | 231,573.00 |
| A2810.16 | Noninstructional Salaries | 51,010.00 |
| A2810.45 | Materials and Supplies | 1,010.00 |
| A2810.49 | BOCES Services | 114,471.00 |
| 2810 | GUIDANCE-REGULAR * SCHOOL | 398,064.00 |
| A2815.16 | Noninstructional Salaries | 168,793.00 |
| A2815.4 | Contractual and Other | 5,745.00 |
| A2815.45 | Materials and Supplies | 1,700.00 |
| A2815.49 | BOCES Services | 37,854.00 |
| 2815 | HEALTH SERVICES- * REGULAR SCHOOL | 214,092.00 |
| A2825.15 | Instructional Salaries | 217,154.00 |
| A2825.4 | Contractual and Other | 25,050.00 |
| A2825.45 | Materials and Supplies | 600.00 |
| 2825 | SOCIAL WORK SRVC- * REG SCHOOL | 242,804.00 |
| A2850.15 | Instructional Salaries | 86,661.00 |
| A2850.16 | Noninstructional Salaries | 7,025.00 |
| A2850.45 | Materials and Supplies | 600.00 |
| 2850 | CO-CURRICULAR ACTIV- * REG SCHL | 94,286.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|-------------|--|---------------------------------|
| A2855.15 | Instructional Salaries | 290,091.00 |
| A2855.16 | Noninstructional Salaries | 41,271.00 |
| A2855.4 | Contractual and Other | 122,640.00 |
| A2855.45 | Materials and Supplies | 50,000.00 |
| A2855.49 | BOCES Services | 37,341.00 |
| 2855 | INTERSCHOL ATHLETICS * -REG SCHL | 541,343.00 |
| A5510.16a | Noninstructional Salaries (Excl Trans Supv Office) | 946,399.00 |
| A5510.16b | Noninstructional Salaries (Trans Supervisor Office) | 41,124.00 |
| A5510.4 | Contractual and Other | 84,754.00 |
| A5510.45 | Materials and Supplies | 378,767.00 |
| A5510.49a | BOCES Bus Driver Training Services | 16,396.00 |
| 5510 | DISTRICT TRANSPORT * | 1,467,440.00 |
| A5530.4 | Contractual and Other | 85,850.00 |
| A5530.45 | Materials and Supplies | 5,700.00 |
| 5530 | GARAGE BUILDING * | 91,550.00 |
| A5540.4 | Contract Transportation | 17,500.00 |
| 5540 | CONTRACT TRANSPORT- * MEDICAID | 17,500.00 |
| A7140.15 | Instructional Salaries | 1,000.00 |
| A7140.16 | Noninstructional Salaries | 3,000.00 |
| 7140 | RECREATION * | 4,000.00 |
| A9010.8 | State Retirement | 270,284.00 |
| 9010 | STATE RETIREMENT * | 270,284.00 |
| A9020.8 | Teachers' Retirement | 773,430.00 |
| 9020 | TEACHERS' * RETIREMENT | 773,430.00 |

| Account | Description | 2025 - 26 Proposed Budget |
|--------------------------------|---|--------------------------------------|
| A9030.8 | Social Security | 785,834.00 |
| 9030 | SOCIAL SECURITY * | 785,834.00 |
| A9040.8 | Workers' Compensation | 51,450.00 |
| 9040 | WORKERS' COMPENSATION * | 51,450.00 |
| A9050.8 | Unemployment Insurance | 16,136.00 |
| 9050 | UNEMPLOYMENT INSURANCE * | 16,136.00 |
| A9060.8 | Hospital, Medical, and Dental Insurance | 4,496,210.00 |
| 9060 | HOSPITAL, MEDICAL & DENTAL INS * | 4,496,210.00 |
| A9089.8 | Other Employee Benefits (Specify) | 32,000.00 |
| 9089 | OTHER * | 32,000.00 |
| A9901.95 | Transfer to Special Aid Fund | 40,000.00 |
| 9901 | TRANSFER TO OTHER FUNDS * | 40,000.00 |
| Totals For Program Components: | | 21,563,514.00 |
| Grand Totals: | | 32,162,752.00 |
| Component Percentage Analysis | | |
| Administrative | 10.583% | Total State Aid \$21,186,694 |
| Capital | 22.372% | State Aid % of 65.87% |
| Program | 67.045% | Total BOCES Expenditures \$4,426,313 |
| Totals: | 100.000% | |