

# DERUYTER Central School

Budget/Spring 2026

ROCKET PRIDE

## 2026/2027 BUDGET BOOKLET VOTE: MAY 19th Noon-8pm

Dear DeRuyter Community,

As we present the proposed 2026–2027 school budget, I want to take a moment to highlight the great work happening across our district and how it connects to this year’s plan.

At DeRuyter, we continue to provide meaningful opportunities for our students both in and out of the classroom. From NYSSMA and All-State music, to FFA, LEGO competitions, and academic honors like the Seal of Biliteracy and Seal of Civic Readiness, our students represent our school and community with pride. Opportunities like after school programs, summer enrichment, Driver’s Education, and field trips continue to support learning while providing flexibility for families.

This work is guided by our strategic plan, with focused efforts on creating a culture of reading, improving culture and climate, and strengthening communication. These priorities are not just ideas on paper. They are actively shaping our decisions, our programs, and our daily work with students.

At the same time, we are not immune to the financial challenges facing school districts across the region and nation. Reductions in federal funding, combined with broader economic pressures and declining enrollment, are creating real constraints. DeRuyter is no exception, and we recognize that these factors will require careful navigation in the years ahead.

Despite these challenges, our long-range planning, strategic decision making, and commitment to sustainability have positioned us in a stable place. We are able to present a balanced budget without the need for layoffs. This outcome is not accidental. It reflects years of thoughtful planning, creative problem solving, and a shared commitment to the district’s future.

We are grateful for the collective effort that has made this possible. Our Board of Education, administrative team, DeRuyter Faculty Association, CSEA, and our community all play an essential role. Their collaboration and willingness to think creatively have helped us respond to declining enrollment while preserving the strength of our programs.

While we remain mindful of the challenges ahead, we are confident in our direction. By continuing to work together, we will provide a high quality experience for every student.

Thank you for your continued support of DeRuyter Central School.

— OUR STRATEGIC PRIORITIES —

 <p><b>CULTURE OF READING</b></p> <p>We are committed to building a strong foundation for all learners through a love of reading, high-quality instruction, and engaging opportunities that develop confident, capable readers.</p>	 <p><b>IMPROVING CULTURE &amp; CLIMATE</b></p> <p>We foster a positive, safe, and inclusive environment where every student and staff member feels valued, respected, and supported to learn, grow, and reach their full potential.</p>	 <p><b>IMPROVING COMMUNICATION</b></p> <p>We communicate with clarity, consistency, and respect to strengthen relationships, build trust, and keep our community informed and engaged.</p>
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*Sincerely, Neal Capone, Superintendent*

## SCHOOL 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 2026-2027 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 12,667,418	\$ 12,796,377	\$ 12,656,377
Increase/Decrease for the 2025-26 School Year		\$ 128,959	(\$ 11,041)
Percentage Increase/Decrease in Proposed Budget		1.02%	-0.09%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	4,737,805	4,815,399	
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)	4,737,805	4,815,399	4,737,805
F. Total Permissible Exclusions	\$ 775,130	\$ 757,523	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 3,962,675	\$ 4,057,876	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 3,962,675	\$ 4,057,876	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 1,358,949	\$ 1,381,187	\$ 1,381,187
Program Component	\$ 9,191,445	\$ 9,239,238	\$ 9,210,238
Capital Component	\$ 2,117,024	\$ 2,175,952	\$ 2,064,952

The contingency budget is based upon the following assumptions: The required Tax Levy will default to the previous year's tax levy allowing for reductions in appropriations to allow for some expenses such as:

1. **All Equipment is removed from the budget (as required by law)**
2. **All non-school groups will have to pay for use of the building (as required by law)**
3. **All Materials supplied for student use will be removed (as required by law)**

The actual changes in appropriations under a contingency budget would be determined by the Board of Education should this be necessary.

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
(3) Student Transportation Vehicles (Gas)	\$395,000
DeRuyter Free Library Proposition	\$41,915
Village of DeRuyter Summer Recreation	\$20,000

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: [emscmgt@nysed.gov](mailto:emscmgt@nysed.gov)

Under the Budget Proposed for the 2026-27 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$396

The annual budget vote for the fiscal year 2026-27 by the qualified voters of the DeRuyter Central school district, Madison County, New York, will be held in the lobby by the big gym DeRuyter Central School in said district on Tuesday, May 19, 2026 between the hours of 12:00pm and 8:00pm prevailing time in the DeRuyter Central School, at which time the polls will be opened to vote by optically scanned voting ballot.

## SUMMARY OF RESOLUTIONS

**Proposition 1 2026-27 School Budget:** Shall the Board of Education adopt a budget for the DeRuyter Central School District in the amount of \$12,796,377 for the fiscal year commencing July 1, 2026?

**Proposition 2 Bus Proposition:** Shall the Board of Education of the DeRuyter Central School District be authorized to purchase and finance three (3) student transport vehicles including necessary furnishings, fixtures, and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$395,000, which is estimated to be the total maximum cost thereof, use any available trade-in amount, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$395,000 shall be issued?

**Proposition 3 Library Contribution:** Shall the annual appropriation for the DeRuyter Free Library within the DeRuyter Central School District be increased from its current level of \$41,694 per year to \$41,915 per year, such sum to be raised by levy of a tax upon the taxable property of the District?

**Proposition 4 Recreation Youth Program:** Shall the Board of Education of the DeRuyter Central School District be authorized to expend \$20,000 for the district-wide recreation program administered by the Village of DeRuyter for the 2026-2027 school year, such sum to be raised by levy of a tax upon the taxable property of the District?

**Tax Levy Impact** The impact of approving all 4 propositions would be an increase to the tax levy of **1.64%** which is our tax cap. Due to assessment (Town control) and equalization (State control), we are not able to calculate the exact impact to each individual town at this time.



## PROPOSITION 3 DETAIL

### DeRuyter Free Library

This year’s proposed budget reflects a modest increase of \$221 (0.53%), for a total of \$41,915. This amount remains at the Library’s tax cap limit. The Library Board remains committed to minimizing the financial impact on local residents while continuing to provide essential services to our community. While this increase stays within the tax cap, it does not fully keep pace with inflation and rising operational costs, including utilities and materials. The Board will continue to carefully evaluate future budgetary needs to sustain current services.

In 2025, the DeRuyter Free Library welcomed 6,410 visitors and hosted 99 programs with a total attendance of 2,043. Patrons made use of 781 in-person computer sessions and 756 Wi-Fi sessions. Our collection includes books, audiobooks, DVDs, and digital materials. Over the past year, we circulated 13,458 physical items and 2,297 digital items through Libby. We also added 753 new items, bringing our total collection to 13,773. The library currently serves 1,001 active users and continues to expand access through interlibrary loan services. In 2025, we fulfilled 3,248 requests for our patrons and loaned 2,517 items to other libraries, helping connect our community with materials beyond our shelves.

For 94 years, the DeRuyter Free Library has been a cornerstone of the community. We remain dedicated to providing resources that educate, entertain, and enrich the lives of residents within the DeRuyter Central School District. This budget proposal allows us to maintain these vital services. We encourage community members to review the budget, ask questions, and stay engaged. Board meetings are open to the public, and we welcome your participation. We thank you for your continued support of the Library and for your vote.

*Sincerely, Amanda Ladd, Director*

## PROPOSITION 4 DETAIL

### Village of DeRuyter Recreation Youth Program

For over 60 years, the Village of DeRuyter has offered recreational opportunities for the youth that live within the DeRuyter School District. We are again looking to make this happen. We are seeking to renew a contract agreement with Cortland Youth Bureau for a pool site to offer swim lessons. We have been able to run a successful spring and summer baseball program, a very well attended soccer program, and a youth basketball program that happened over the winter months on Saturday mornings! All of this is possible with \$20,000.

Over the past few years, we have added a new soccer and softball field at the fairgrounds, which adds a nice flat and safe surface for our youth. We added some drainage to move some standing water away from the field (hopefully it will help with the mosquitos), and the Village of DeRuyter is dedicating the American Rescue.

We may be a small community but we are fortunate to offer these types of programs. We hope you will continue to support this program as we continue to grow.

Please feel free to reach out to me with any and all questions regarding the Community Recreation Program. I can be reached via email at [mayormarshall@deruyternygov.us](mailto:mayormarshall@deruyternygov.us).

Thank You.

*Travis Marshall, Mayor, Village Of DeRuyter*

REVENUE PLAN

CATEGORY	2025-26 Budgeted Revenue 4/16/25	2026-27 Estimated Revenue 4/17/26	Estimated 25-26 to 26-27 Difference	% Difference
Foundation Aid	\$4,968,087	\$5,017,767	\$49,680	1.00%
BOCES Aid	\$639,804	\$630,903	\$(8,901)	-1.39%
Hardware & Technology Aid	\$4,451	\$4,374	\$(77)	-1.73%
Software, Library, Textbook	\$24,120	\$25,407	\$1,287	5.34%
Transportation Aid	\$637,715	\$582,202	\$(55,513)	-8.70%
Building Aid	\$767,905	\$764,046	\$(3,859)	-0.50%
Misc. Aids	\$159,847	\$158,847	\$(1,000)	-0.63%
High Cost Excess Cost	\$49,634	\$50,012	\$378	0.76%
<b>Total</b>	<b>\$7,251,563</b>	<b>\$7,233,558</b>	<b>\$(18,005)</b>	<b>-0.25%</b>

Charge for Services & Misc.	\$9,000	\$78,014	\$69,014	766.82%
Use of Money/Property	\$31,000	\$31,000	\$-	0.00%
Medicaid	\$18,750	\$18,750	\$-	0.00%
Penalties and Interest	\$70,000	\$70,000	\$-	0.00%
Prior Year Refunds	\$110,000	\$110,000	\$-	0.00%
Fund Balance/Reserve Use	\$374,041	\$374,041	\$-	0.00%
Property Taxes	\$4,803,065	\$4,881,014	\$77,949	1.62%
<b>Total Revenues</b>	<b>\$12,667,418</b>	<b>\$12,796,377</b>	<b>\$128,959</b>	<b>1.02%</b>



## THREE PART BUDGET

**Administrative Component** - The administrative component represents 10.78% of the total budget which includes expenses for the Board of Education, school information officer, central administration, superintendent of buildings & grounds, transportation supervisor, instructional supervision, curriculum development, legal services, central data processing, printing, mailing, and employee benefits attributable to salaries in these functions.

ACCOUNT GROUP	2024-25 BUDGET	2025-26 BUDGET
BOARD OF EDUCATION	35,558	35,658
CENTRAL ADMINISTRATION	214,525	219,576
CENTRAL SUPPORT	702,004	757,161
SUPERVISION/STAFF DEVELOPMENT	271,301	283,601
COMMUNITY SERVICE/CENSUS	0	0
EMPLOYEE BENEFITS	135,560	85,192
<b>TOTAL ADMINISTRATIVE</b>	<b>1,358,949</b>	<b>1,381,187</b>
Percent of Overall Budget	10.72%	10.78%

**Program Component** - The program component represents the largest portion and focal point of our budget. The program component represents 72.21% of the total budget which includes regular instruction, special education, occupational education, curriculum and staff development, and summer school. Also included are pupil services such as health, guidance, library, co-curricular, athletics, and transportation. Associated employee benefit expenses, legal, and community service expenses are also included.

ACCOUNT GROUP	2024-25 BUDGET	2025-26 BUDGET
REGULAR INSTRUCTION	3,272,753	3,244,714
SPECIAL SCHOOL PROGRAMS	1,879,619	1,749,093
CENTRAL PRINTING & MAILING	0	0
STUDENT SERVICES	1,048,852	1,082,821
LEGAL	10,000	10,000
TRANSPORTATION	540,136	540,056
EMPLOYEE BENEFITS	2,440,085	2,612,554
<b>TOTAL PROGRAM</b>	<b>9,191,445</b>	<b>9,239,238</b>
Percent of Overall Budget	72.57%	72.22%

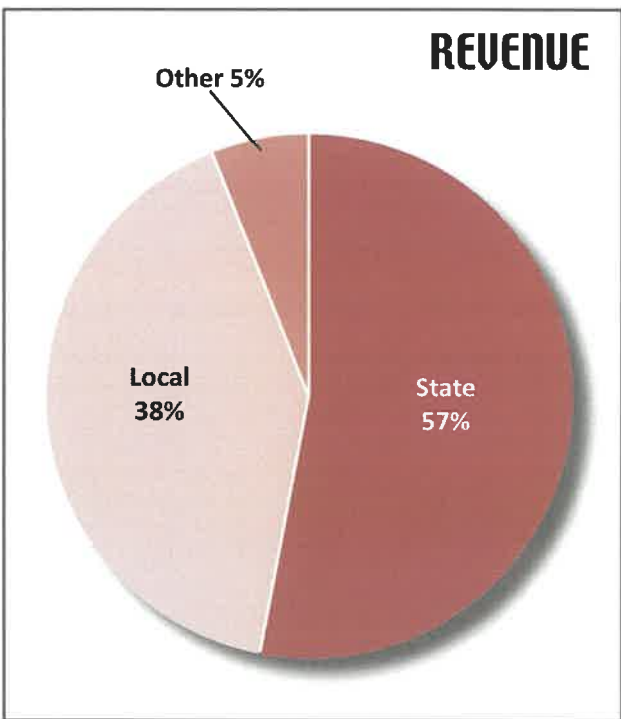
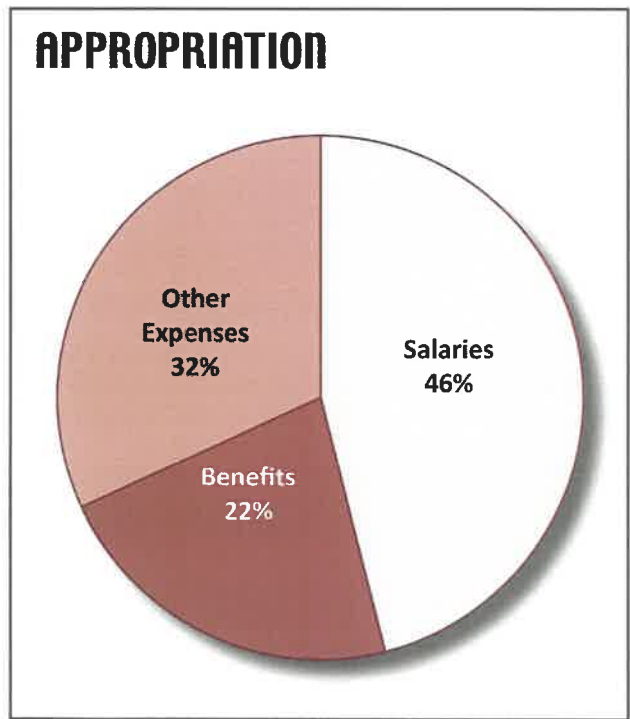
### THREE PART BUDGET

**Capital Component** - The capital component represents 17.00% of the total budget including expenses for the operation and maintenance of district facilities, building renovation costs, property tax refunds, and employee benefits attributable to salaries included in these functions.

ACCOUNT GROUP	2025-26 BUDGET	2026-27 BUDGET
OPERATION & MAINTENANCE OF FACILITIES	783,976	814,523
EMPLOYEE BENEFITS	135,560	141,987
DEBT SERVICE	1,197,488	1,219,442
<b>TOTAL CAPITAL</b>	<b>2,117,025</b>	<b>2,175,952</b>
Percent of Overall Budget	16.71%	17.00%
<b>GRAND TOTALS</b>	<b>12,667,418</b>	<b>12,796,377</b>

### BUDGET BREAKDOWN

The charts below demonstrate the 2026-2027 proposed budget breakdown by appropriation (expense) and revenue. The appropriation is categorized by Salary, Benefits, and all other expenses. The Revenue is categorized by State aid, Local Funding (Tax Levy), and all other misc. revenues.





**DERUYTER CENTRAL SCHOOL DIST**  
**Revenue Status Report For Budget 26-27**



Account	Description	2026 - 27	
		Proposed	Budget
A 1001	Real Property Taxes	4,486,917.68	
A 1001.001	Library & Swim Program	41,915.00	
A 1001.002	Tax Certiorari Reserve	20,000.00	
A 1040	App. of Planned Bal.(NonCity)	374,040.00	
A 1085	STAR Reimbursement	328,481.32	
A 1090	Int. & Penal. on Real Prop. Tax	3,700.00	
A 1311	Other Day School Tuition (Indv		
A 2308	Trans for BOCES-Shuttle Svs	30,000.00	
A 2401	Interest and Earnings	70,000.00	
A 2650	Sale Scrap & Excess Material	1,000.00	
A 2701	Refund PY Exp-BOCES Aided SVC	110,000.00	
A 2703	Refund PY Exp-Other-Not Trans		
A 2705	Gifts and Donations	1,000.00	
A 2710	Premium on Obligations		
A 2770	Other Unclassified Rev.(Spec)	5,000.11	
A 2771	Shared Services	71,014.88	
A 3101	Basic Formula Aid-Gen Aids (Ex	5,181,150.00	
A 3101.001	Basic Formula-Excess Cost Aid	741,724.00	
A 3101.002	Basic Formula NYS Medicaid		
A 3102	Lottery Aid (Sect 3609a Ed Law	650,000.00	
A 3103	BOCES Aid (Sect 3609a Ed Law)	630,903.00	
A 3260	Textbook Aid (Incl Txtbk/Lott)	19,937.03	
A 3262	Computer Software Aid	4,144.99	
A 3263	Library AVV Loan Program Aid	1,324.99	
A 3264	Hardware Aid	4,374.00	
A 3289	Other State Aid	1,000.00	
A 4601	Medic.Ass't-Sch Age-Sch Yr Pro	18,750.00	
A 5031	Interfund Transfers(Not D.Serv		
<b>Grand Totals:</b>		<b>12,796,377.00</b>	



**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 1010.410-10	Advertising	1,000.00
A 1010.420-10	Dues & Memberships	8,000.00
A 1010.440-10	Contractual Expenditures	10,000.00
A 1010.450-10	Materials & Supplies	500.00
A 1010.470-10	Conferences/Workshops	2,070.00
A 1010.490-10	BOCES Services	4,280.00
<b>1010</b>	<b>BOARD OF EDUCATION *</b>	<b>25,850.00</b>
A 1040.160-10	District Clerk Salary	6,557.58
A 1040.410-10	Advertising	2,500.00
A 1040.440-10	Contractual Expenditures	750.00
<b>1040</b>	<b>DISTRICT CLERK *</b>	<b>9,807.58</b>
<b>10</b>	<b>**</b>	<b>35,657.58</b>
A 1240.150-10	Superintendent Salary	165,500.40
A 1240.160-10	Secetarial Salaries	41,375.10
A 1240.420-10	Dues & Memberships	2,800.00
A 1240.440-10	Contractual Expenditures	5,200.00
A 1240.450-10	Materials & Supplies	1,200.00
A 1240.470-10	Conferences/Workshops	3,500.00
<b>1240</b>	<b>CHIEF SCHOOL ADMINISTRATOR *</b>	<b>219,575.50</b>
<b>12</b>	<b>**</b>	<b>219,575.50</b>
A 1310.150-10-1002	Business Manager Salary	139,050.00
A 1310.160-10	Non-Instructional Salaries	23,849.28
A 1310.410-10	Advertising	2,500.00
A 1310.420-10	Dues & Memberships	1,750.00
A 1310.440-10	Contractual Expenditures	7,000.00
A 1310.450-10	Materials & Supplies	1,000.00
A 1310.470-10	Conferences/Workshops	1,500.00
A 1310.490-10	BOCES Services	117,246.16

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
1310	BUSINESS ADMINISTRATION	293,895.44
A 1320.440-10	Auditing Fee	27,500.00
1320	AUDITING	27,500.00
A 1325.160-10	Treasurer Salary	68,517.17
1325	TREASURER	68,517.17
A 1330.160-10	Tax Collectors Salary	5,840.05
A 1330.440-10	Contractual Expenditures	6,500.00
A 1330.450-10	Materials & Supplies	100.00
1330	TAX COLLECTOR	12,440.05
13	**	402,352.66
A 1420.440-10	Contractual Legal Service	15,000.00
1420	LEGAL	15,000.00
A 1430.490-10	BOCES Services	45,752.83
1430	PERSONNEL	45,752.83
A 1480.450-10	Materials & Supplies	1,500.00
1480	PUBLIC INFORMATION & SERVICES	1,500.00
14	**	62,252.83
A 1620.160-10	Custodian/Cleaner Salary	280,972.23
A 1620.160-10-1007	Overtime Pay	5,000.00
A 1620.160-10-1008	Summer Workers Salary	15,000.00
A 1620.160-10-1009	Substitutes Salaries	7,650.00
A 1620.161-10-1007	Overtime Pay	1,000.00
A 1620.200-10	Equipment	4,000.00
A 1620.400-10-0109	Natural Gas Service	50,000.00

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 1620.400-10-0110	Electric Services	104,597.20
A 1620.400-10-0111	Water Service	3,120.00
A 1620.400-10-0112	Telephone Service	4,000.00
A 1620.440-10	Contractual Expenditures	50,000.00
A 1620.450-10	Materials & Supplies	35,000.00
A 1620.490-10	BOCES Services	30,414.00
<b>1620</b>	<b>OPERATION OF PLANT *</b>	<b>590,753.43</b>
A 1621.160-10	Maint Supervisor Salary	66,836.70
A 1621.160-10-1007	Overtime Pay	1,000.00
A 1621.200-10	Equipment	5,000.00
A 1621.400-10-0113	Comprsv Public Bldg Safety	30,000.00
A 1621.440-10	Contractual Expenditures	60,000.00
A 1621.450-10	Materials & Supplies	27,500.00
A 1621.470-10	Conferences/Workshops	594.00
<b>1621</b>	<b>MAINTENANCE OF * PLANT</b>	<b>190,930.70</b>
A 1670.440-10	Contractual Expenditures	33,000.00
A 1670.450-10	Materials & Supplies	10,000.00
A 1670.490-10	BOCES Services	40,000.00
<b>1670</b>	<b>CENTRAL PRINTING &amp; * MAILING</b>	<b>83,000.00</b>
<b>16</b>	<b>**</b>	<b>864,684.13</b>
A 1910.400-10-0116	Comprehensive Multi Pupil	52,349.75
A 1910.400-10-0117	Commercial Umbrella	25,664.51
A 1910.400-10-0119	Student Accident	17,082.55
<b>1910</b>	<b>UNALLOCATED * INSURANCE</b>	<b>95,096.81</b>
A 1981.490-10	BOCES Services	55,682.82
<b>1981</b>	<b>BOCES ADMINISTRATIVE * COSTS</b>	<b>55,682.82</b>

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
19		** 150,779.63
1		*** 1,735,302.33
A 2010.440-10-1004	Contractual Expenditures	2,000.00
A 2010.470-10-1004	Conferences/Workshops	2,000.00
2010	<b>CURRICULUM DEVEL &amp; * SUPERVISION</b>	<b>4,000.00</b>
A 2020.150-20	Principal Salary	62,007.48
A 2020.150-30	Principal Salary	110,311.87
A 2020.160-30	Clerical Salary-Secondary	47,698.56
A 2020.440-20	Contractual Elementary	1,000.00
A 2020.440-30	Contractual- Secondary	1,000.00
A 2020.440-30-1005	Assemblies Secondary	1,900.00
2020	<b>SUPERVISION-REGULAR * SCHOOL</b>	<b>223,917.91</b>
A 2070.150-20	Instructional Salaries - Elem in service	9,000.00
A 2070.150-30	Instructional Salaries - H.S. in service	11,000.00
A 2070.440-10	Contractual Expenditures	1,000.00
A 2070.470-10	Conferences/Workshops	1,000.00
A 2070.490-10	BOCES Services	2,120.00
2070	<b>INSERVICE TRAINING- * INSTRUCTION</b>	<b>24,120.00</b>
20		** 252,037.91
A 2110.140-10-1008	Summer Grant Work	7,500.00
A 2110.140-10-1009	Substitutes Salaries	90,000.00
A 2110.140-10-1018	Tutoring	10,000.00
A 2110.150-20	Instructional Salary K-6	823,657.98
A 2110.150-20-1017	Instructional Kind Screen	1,000.00
A 2110.150-30	Instructional Salary 7-12	1,515,816.25

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 2110.150-30-8424	After School Enrichment	15,000.00
A 2110.160-10	Noninstructional Salaries	28,173.60
A 2110.160-20	Noninstructional K-6	129,161.76
A 2110.160-20-8424	Summer Enrichment Support Salaries	48,126.60
A 2110.200-10	Equipment district wide	8,500.00
A 2110.400-10	Contractual - District Wide	10,000.00
A 2110.400-10-0154	Fingerprinting	1,200.00
A 2110.400-30-0031	Repairs Music	1,900.00
A 2110.420-30	Dues & Memberships Sec	2,000.00
A 2110.450-10	Materials & Supplies K-12	19,000.00
A 2110.450-20	Elementary Materials & Supplies	4,956.40
A 2110.450-30	High School Materials & Supplies	19,345.00
A 2110.450-30-0041	Materials & Supplies - TAG	500.00
A 2110.470-30	Conferences/Workshop Sec	1,700.00
A 2110.471-10	Tuition	33,320.10
A 2110.479-10	Mileage	500.00
A 2110.480-20	Textbooks Elementary	9,000.00
A 2110.480-30	Textbooks Secondary	9,000.00
A 2110.490-10	BOCES Services	179,455.98
2110	TEACHING-REGULAR * SCHOOL	2,968,813.67
21	**	2,968,813.67
A 2250.150-20	Instructional Salaries	251,218.14
A 2250.150-30	Instructional Salaries	395,283.65
A 2250.160-20	TA - Elementary	153,234.10
A 2250.160-30	TA - MS/HS	216,540.98
A 2250.200-10	Equipment	1,500.00
A 2250.440-10	Contractual Expenditures	9,000.00
A 2250.450-10	Materials & Supplies	2,500.00
A 2250.471-10	Tuition	50,000.00

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 2250.480-10	Textbooks Special Ed	2,000.00
A 2250.490-10	BOCES Services	369,249.71
<b>2250</b>	<b>PROGRAMS-STUDENTS W/ DISABIL</b>	<b>1,450,526.58</b>
A 2280.150-30	Instructional Salaries	56,140.05
A 2280.150-30-8424	Drivers Education Instructional Salaries	10,000.00
A 2280.440-30	Contractual Expenditures	1,000.00
A 2280.450-30	Materials & Supplies	2,000.00
A 2280.490-10	BOCES Services	257,397.00
<b>2280</b>	<b>OCCUPATIONAL EDUCATION</b>	<b>326,537.05</b>
<b>22</b>		<b>1,777,063.63</b>
A 2330.490-10	BOCES Services	65,184.50
<b>2330</b>	<b>TEACHING-SPECIAL SCHOOLS</b>	<b>65,184.50</b>
<b>23</b>		<b>65,184.50</b>
A 2610.150-20	Instructional Salaries	34,264.04
A 2610.150-30	Instructional Salaries	34,264.04
A 2610.160-20	Noninstructional Salaries	16,329.04
A 2610.160-30	Noninstructional Salaries	16,329.04
A 2610.440-10	Contractual Expenditures	280.00
A 2610.450-10-0104	Materials & Supplies Lib	750.00
A 2610.450-10-0128	Periodicals	500.00
A 2610.450-10-0129	Library Books	9,000.00
<b>2610</b>	<b>SCHOOL LIBRARY &amp; AUDIOVISUAL</b>	<b>111,716.16</b>
A 2630.150-10	Tech Director	10,539.80
A 2630.160-10	Teaching Assistant Salary	61,451.16
A 2630.200-10	Equipment	14,000.00

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 2630.440-10	Contractual Expenditures	1,100.00
A 2630.450-10	Materials & Supplies	10,000.00
A 2630.460-20	Computer Software-Elem	9,000.00
A 2630.460-30	Computer Software-Sec	9,000.00
A 2630.490-10	BOCES Services	367,507.72
<b>2630</b>	<b>COMPUTER ASSISTED INSTRUCTION</b>	<b>482,598.68</b>
<b>26</b>	<b>**</b>	<b>594,314.84</b>
A 2810.150-30	Instructional Salaries	143,731.24
A 2810.160-20	Noninstructional Salary	23,849.28
A 2810.160-30	Noninstructional Salary	23,849.28
A 2810.420-30	Dues & Memberships	170.00
A 2810.440-30	Contractual Expenditures	950.00
A 2810.450-30	Materials & Supplies	600.00
A 2810.450-30-SEL	Materials & Supplies SEL	1,000.00
A 2810.470-30	Conferences/Workshops	950.00
<b>2810</b>	<b>GUIDANCE-REGULAR SCHOOL</b>	<b>195,099.80</b>
A 2815.150-20	Nurse Salary	27,263.60
A 2815.150-30	Nurse Salary	27,263.60
A 2815.200-10	Equipment	1,000.00
A 2815.420-10	Dues & Memberships	280.00
A 2815.440-10	Contractual Expenditures	8,000.00
A 2815.450-10	Materials & Supplies	2,000.00
A 2815.470-10	Conferences/Workshops	1,120.00
<b>2815</b>	<b>HEALTH SERVICES- REGULAR SCHOOL</b>	<b>66,927.20</b>
A 2820.150-20	Social Worker	34,160.37
A 2820.150-30	Social Worker	34,160.37
<b>2820</b>	<b>PSYCHOLOGICAL SRVC- REG SCHOOL</b>	<b>68,320.74</b>

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27	
		Proposed Budget	Budget
A 2850.150-10	Instructional Salaries	15,000.00	
A 2850.150-30	Advisor	61,203.72	
A 2850.160-30	Advisor Support Staff	3,806.51	
A 2850.440-10	Contractual Expenditures	1,700.00	
<b>2850</b>	<b>CO-CURRICULAR ACTIV- * REG SCHL</b>	<b>81,710.23</b>	
A 2855.150-30	Instructional Salaries	91,171.00	
A 2855.200-30	Equipment	4,000.00	
A 2855.400-30-0132	Officials	29,000.00	
A 2855.400-30-0133	Score/Time Keepers	3,000.00	
A 2855.400-30-0134	Section Play Fees	2,500.00	
A 2855.420-30	Dues & Memberships	15,000.00	
A 2855.440-30	Contractual Expenditures	3,000.00	
A 2855.450-30	Materials & Supplies	5,000.00	
A 2855.490-10	BOCES Athletics	5,487.50	
<b>2855</b>	<b>INTERSCHOL ATHLETICS * -REG SCHL</b>	<b>158,158.50</b>	
<b>28</b>		<b>** 570,216.47</b>	
<b>2</b>		<b>*** 6,227,631.02</b>	
A 5510.160-10	Bus Driver Salaries	216,701.62	
A 5510.160-10-1009	Substitutes Bus Drivers	7,500.00	
A 5510.160-10-1024	After School Trips Salary	8,200.00	
A 5510.160-10-1025	Field Trips Salary	7,500.00	
A 5510.160-10-1026	Athletic Trip Salaries	15,000.00	
A 5510.160-10-1027	Summer Trip Salaries	18,000.00	
A 5510.160-10-1028	Bus Monitor Salaries	10,000.00	
A 5510.160-10-1029	BOCES Run Salaries	48,012.96	
A 5510.161-10-1007	Overtime Pay	7,500.00	
A 5510.400-10-0152	Meal Allowance	1,800.00	
A 5510.440-10	Contractual Expenditures	16,000.00	
A 5510.450-10	Bus Materials & Supplies	10,000.00	

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27	
		Proposed Budget	Budget
A 5510.450-10-0138	Gasoline & Diesel Fuel	90,000.00	
A 5510.450-10-0139	Oil	2,750.00	
A 5510.450-10-0140	Tires	4,000.00	
A 5510.490-10	BOCES Services	1,963.93	
5510	DISTRICT TRANSPORT- MEDICAID	464,928.51	
A 5530.160-10	Mechanics Salaries	67,600.00	
A 5530.160-10-1007	Overtime Pay	1,000.00	
A 5530.200-10	Equipment	2,000.00	
A 5530.400-10-0109	Natural Gas Service	15,000.00	
A 5530.400-10-0110	Electric Services	26,000.00	
A 5530.400-10-0111	Water Service	825.00	
A 5530.420-10	Dues & Memberships	300.00	
A 5530.440-10	Contractual Expenditures	16,000.00	
A 5530.450-10	Materials & Supplies	2,500.00	
A 5530.470-10	Conferences/Workshops	1,200.00	
5530	GARAGE BUILDING	132,425.00	
55		597,353.51	
5		597,353.51	
A 7140.400-40	Summer Rec Program	20,000.00	
7140	RECREATION	20,000.00	
71		20,000.00	
7		20,000.00	
A 8060.400-40	DeRuyter Free Library	41,915.00	
8060	CIVIC ACTIVITIES	41,915.00	

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27	
		Proposed Budget	Budget
80		**	41,915.00
8		***	41,915.00
A 9010.800-10	NYS Employees Retirement		230,823.46
9010	STATE RETIREMENT	*	230,823.46
A 9020.800-10	NYS Teachers Retirement		391,279.79
9020	TEACHERS' RETIREMENT	*	391,279.79
A 9030.800-10	Social Security/Medicare		455,570.80
9030	SOCIAL SECURITY	*	455,570.80
A 9040.800-10	Workers Comp Insurance		33,000.00
9040	WORKERS' COMPENSATION	*	33,000.00
A 9045.800-10	Life Insurance		2,300.00
9045	LIFE INSURANCE	*	2,300.00
A 9050.800-10	Unemployment Insurance		6,500.00
9050	UNEMPLOYMENT INSURANCE	*	6,500.00
A 9060.800-10	Health & Dental Ins		1,720,258.63
9060	HOSPITAL, MEDICAL & DENTAL INS	*	1,720,258.63
90		**	2,839,732.68
A 9711.600-10	Serial Bonds - Princ.		615,000.00
A 9711.700-10	Serial Bonds - Interest		201,100.00
9711		*	816,100.00

**DERUYTER CENTRAL SCHOOL DIST**  
**Budgeting Appropriation Status Report For Budget 26-27 General Fund (Detail)**



Account	Description	2026 - 27 Proposed Budget
A 9730.600-10-0100	BAN PRINCIPAL	300,625.00
A 9730.700-10-0100	BAN INTEREST	39,229.00
<b>9730</b>	*	<b>339,854.00</b>
A 9789.600-10	Energy Performance Contract - Prin.	53,504.60
A 9789.700-10	Engery Performance Contract - Interest	9,983.86
<b>9789</b>	*	<b>63,488.46</b>
<b>97</b>	**	<b>1,219,442.46</b>
A 9901.950-10	Special Aid Fund	5,000.00
<b>9901</b>	TRANSFER TO SPECIAL AID *	<b>5,000.00</b>
A 9950.900-10	Transfer to Capital Funds	100,000.00
<b>9950</b>	TRANSFER TO CAPITAL *	<b>100,000.00</b>
A 9999.930-10	Transfer to School Lunch	10,000.00
<b>9999</b>	INTERFUND TRANSFERS *	<b>10,000.00</b>
<b>99</b>	**	<b>115,000.00</b>
<b>9</b>	***	<b>4,174,175.14</b>
<b>Grand Totals:</b>		<b>12,796,377.00</b>



# DeRuyter Central School District

2026-2027

Proposed Budget

Presented on

4/12/26



# Our DeRuyter Team



**Dr. Neal Capone**  
Superintendent of  
Schools

**Stephen Rafferty**  
5-12 Principal/District  
Enrichment Program

**Amanda Graham-Quirk**  
School Business Executive

**Jenny Valente**  
Director of Special  
Education/Elementary  
Principal

**Administrative Team**

# Our DeRuyter Team



Elementary Teachers	9.5
MS/HS Teachers	23.5
Special Education Teachers	11
Teaching Assistants	15
Psychologist	1
Counselors	3
Social Worker	1
Librarian	1
Custodial Team	7
Teaching Assistants	10
Tech Coordinator	1
Cafeteria Staff	3

Plus Coaches and substitutes

Faculty and Staff



# Our DeRuyter Team



**Jodi Wiesing**  
Board President

**Term Expires 2026**  
# Years of Service

**Lisa Benedict**  
Board Vice President

**Term Expires 2028**  
# Years of Service

**Daniel Degear**  
Board Member

**Term Expires 2026**  
# Years of Service

**Elizabeth "Betsy" Pierce**  
Board Member

**Term Expires 2028**  
1 Year of Service

**Connor Langevin**  
Board Member  
(Not in photo)

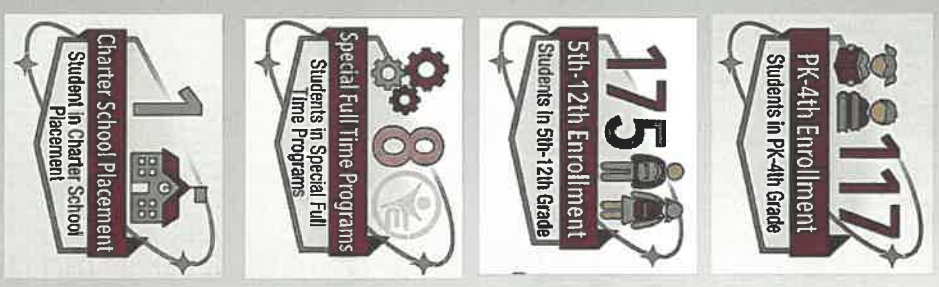
**Term Expires 2027**  
2 Years of Service

**Board of Education**



# Our School Snapshot

## Student Enrollment



PK-4th Enrollment  
Students in PK-4th Grade

117

5th-12th Enrollment  
Students in 5th-12th Grade

175

Special Full Time Programs  
Students in Special Full Time Programs

8

Charter School Placement  
Student in Charter School Placement

1

## Offerings at DeRuyter CSD

- Drivers Education
- PE Everyday for Elementary Students
- Summer Enrichment
- Afterschool Enrichment
- Athletics
- Vocal/Instrumental Music
- FFA
- Broadcast Media
- College Electives for HS Students
- Summer Worker Program
- Advanced Art Programs
- Seal of Civic Readiness
- Seal of Biliteracy

## Demographics



89 SQ. MI.  
DISTRICT LAND AREA

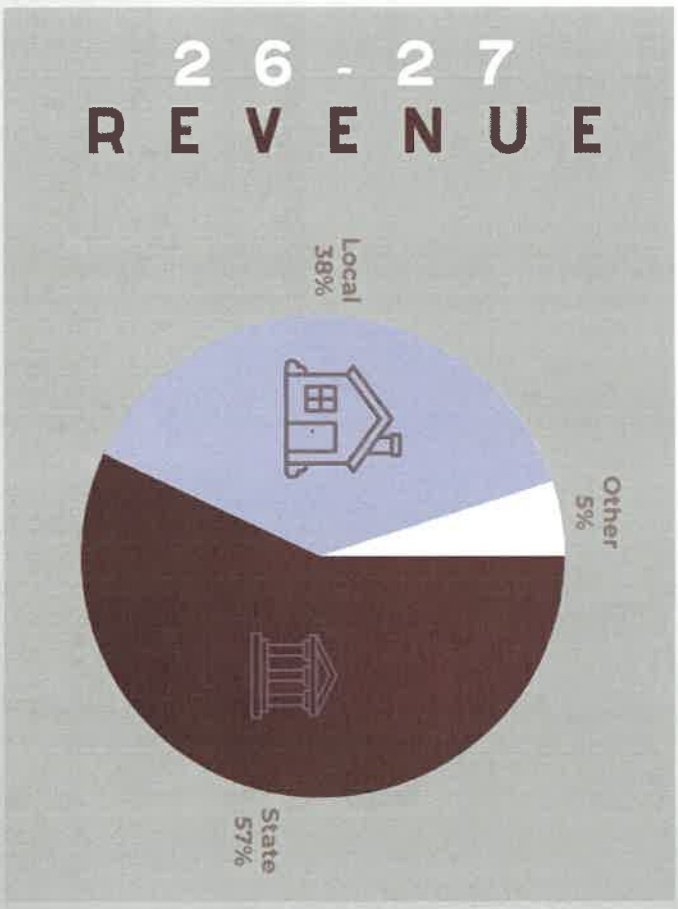
4 COUNTIES  
REGIONALLY CONNECTED

COMMUNITY HUB  
CENTER OF ALL ACTIVITY

LARGEST EMPLOYER  
IN VILLAGE AND TOWN

# BUDGET BREAKDOWN

- Foundation Aid Increase 1%= \$49,680
- Tax Levy Increase 1.64%= \$77, 594
- Potential Shared Position Generating Revenue
- Other aids are expense driven aid



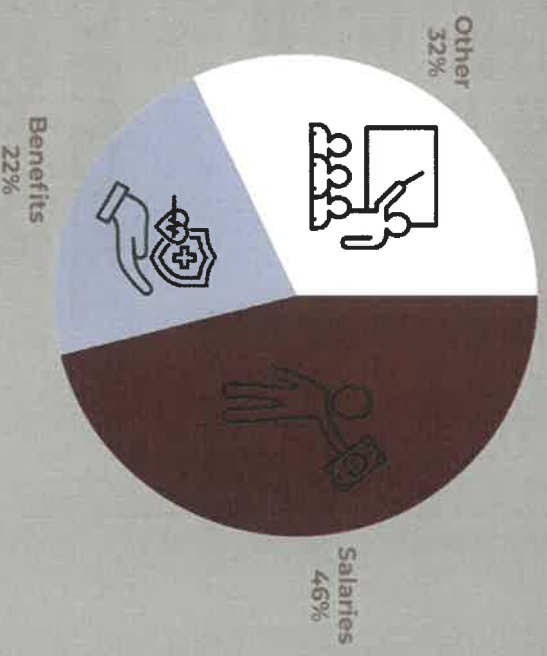
# BUDGET BREAKDOWN

- TRS Rate- 8.24% ( ↓ from 9.59% )
- ERS Rate- 17.6% ( ↑ from 16.2% )
- Health Insurance Rate Increase 10% ( ↑ from 6.5% )
- Need to Stay Competitive with Pay Rates

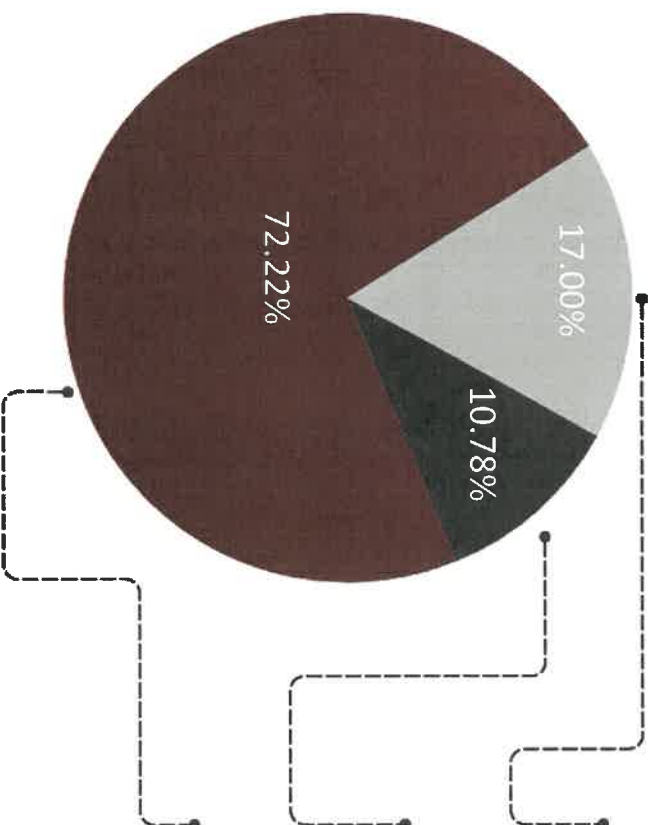
Budget to Budget Increase= \$128,959  
Percent Increase= 1.02%



26 - 27  
EXPENSE



# THREE PART BUDGET DERUYTER CENTRAL SCHOOL 2026-2027 PROPOSED BUDGET



**17.00%** **Capital**

This component includes operation and maintenance of district facilities, building renovation costs, property tax refunds, and employee benefits attributable to salaries included in these functions.

**10.78%** **Administrative**

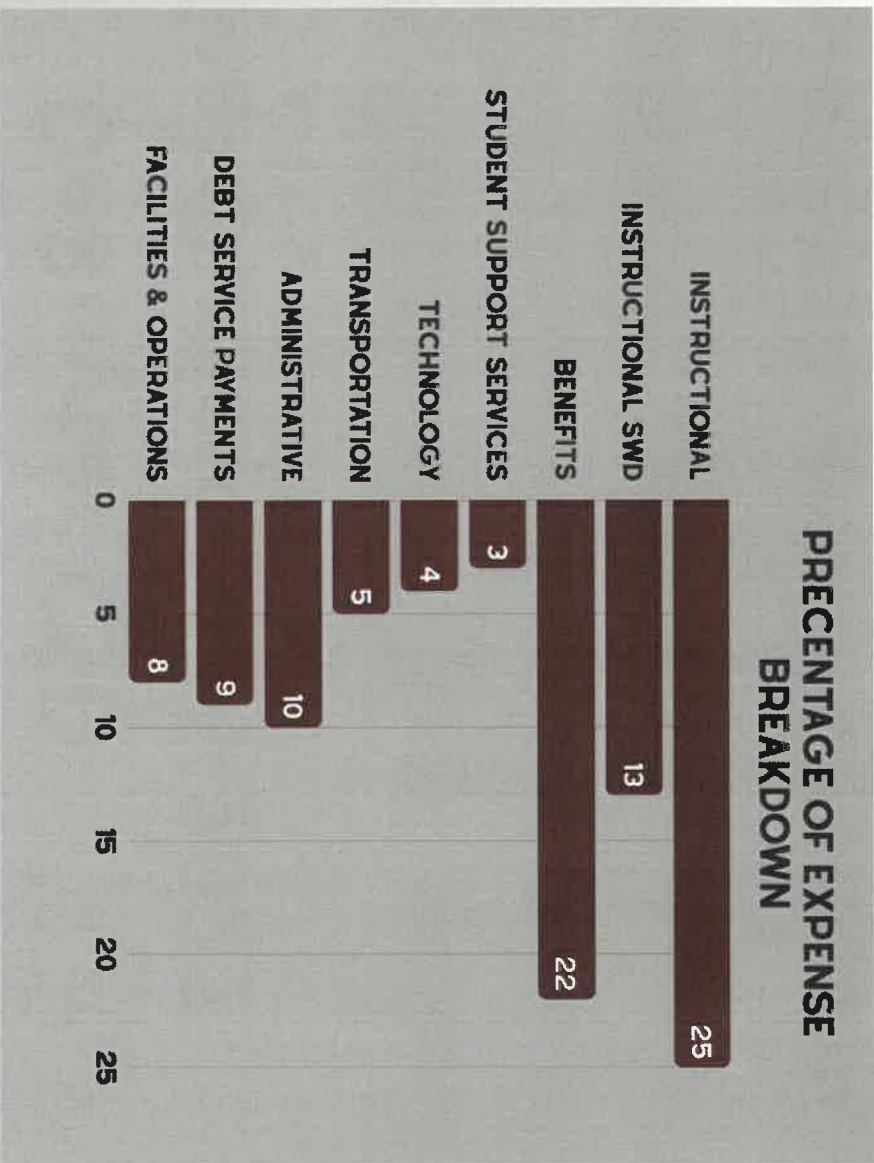
This component includes expenses for the Board of Education, school information officers, administration, curriculum development, legal services, printing, mailings, and benefits attributable to salaries included in these functions.

**72.22%** **Program**

This component includes regular instruction, special education, curriculum and staff development, summer school, pupil services such as health, guidance, library, co-curriculars, athletics, transportation, community expenses, and employee benefits attributable to salaries included in these functions.



# Total Budget Distribution by Percentage



# DeRuyter CSD Capital Outlay 2026-2027



## Continued Floor Replacement in the Elementary Wing

*Focus will remain on removing Asbestos in building and replacing the flooring for the next couple of years*



# DeRuyter CSD

## Tax Cap Calculator 2026-2027

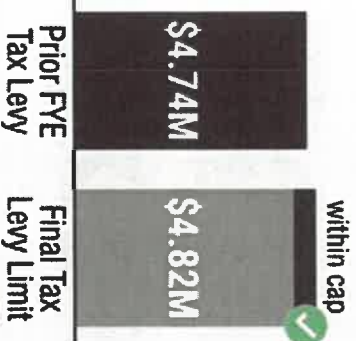
### Calculation Steps

Prior FYE Tax Levy:  $\$4,737,805.00$   
Tax Base Growth Factor:  $1.0033$   
Capital Levy for Prior FYE:  $\$775,130.00$   
Allowable Growth Factor:  $1.02$   
Total Levy Limit (Before Adj/Exc):  $\$4,057,876.00$   
Capital Levy for Current FYE:  $\$757,523.00$   
Final Adjusted Tax Levy Limit:  $\$4,815,399.00$   
Prior Year Tax Levy (for comparison):  $\$4,737,805.00$   
Net Difference:  $\$77,594.00$   
\*(Allowable Increase)

### Summary & Comparison

1.64%

Total Percent Increase  
(from Prior Tax Levy)  
(77,594 / 4,737,805)



Compliance Check:

\*Final Adjusted Tax Levy Limit (\$4,815,399) is fully compliant with the formula.

Context:

\*Key factors include capital levy adjustments and growth factors.

# DeRuyter CSD

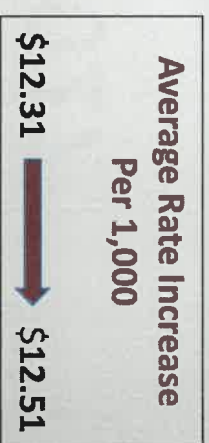
## Tax Cap Calculator 2026-2027

Estimated 2026-27 Tax Increase: 1.64% Levy Increase

Full Value	No STAR		Basic STAR		Enhanced STAR	
	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase
\$ 40,000	\$ 501	\$ 8.07	\$ 125	\$ 2.02	\$ -	\$ -
\$ 50,000	\$ 626	\$ 10.08	\$ 250	\$ 4.03	\$ -	\$ -
\$ 60,000	\$ 751	\$ 12.10	\$ 375	\$ 6.05	\$ -	\$ -
\$ 70,000	\$ 876	\$ 14.12	\$ 501	\$ 8.07	\$ 84	\$ 1.35
\$ 80,000	\$ 1,001	\$ 16.13	\$ 626	\$ 10.08	\$ 209	\$ 3.37
\$ 90,000	\$ 1,126	\$ 18.15	\$ 751	\$ 12.10	\$ 334	\$ 5.38
\$ 100,000	\$ 1,251	\$ 20.17	\$ 876	\$ 14.12	\$ 459	\$ 7.40
\$ 110,000	\$ 1,377	\$ 22.18	\$ 1,001	\$ 16.13	\$ 584	\$ 9.42
\$ 115,000	\$ 1,439	\$ 23.19	\$ 1,064	\$ 17.14	\$ 647	\$ 10.43
\$ 120,000	\$ 1,502	\$ 24.20	\$ 1,126	\$ 18.15	\$ 710	\$ 11.43
\$ 125,000	\$ 1,564	\$ 25.21	\$ 1,189	\$ 19.16	\$ 772	\$ 12.44
\$ 150,000	\$ 1,877	\$ 30.25	\$ 1,502	\$ 24.20	\$ 1,085	\$ 17.48
\$ 175,000	\$ 2,190	\$ 35.29	\$ 1,815	\$ 29.24	\$ 1,398	\$ 22.53

Estimates are based on 2025-26 assessed values and equalization rates

	\$100,000 Basic STAR
Estimated Annual Increase	\$14.12
Estimated Monthly Increase	\$1.18





# DeRuyter 26-27

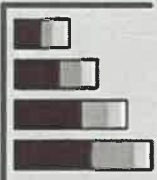
## BUDGET VOTE

## ROCKET PROUD

## PROPOSITIONS



### 1 Proposition No. 1 - 2026-27 School Budget



Shall the Board of Education adopt a **budget** for the DeRuyter Central School District in the amount of **\$12,796,377** for the fiscal year commencing July 1, 2026?

### 2 Proposition No. 2 - Bus Proposition



Shall the Board of Education of the DeRuyter Central School District be authorized to purchase and finance three (3) student transport vehicles including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$395,000, which is estimated to be the total maximum cost thereof, use any available trade-in amount, and said amount, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$395,000 shall be issued?

### 3 Proposition No. 3 - Library Contribution



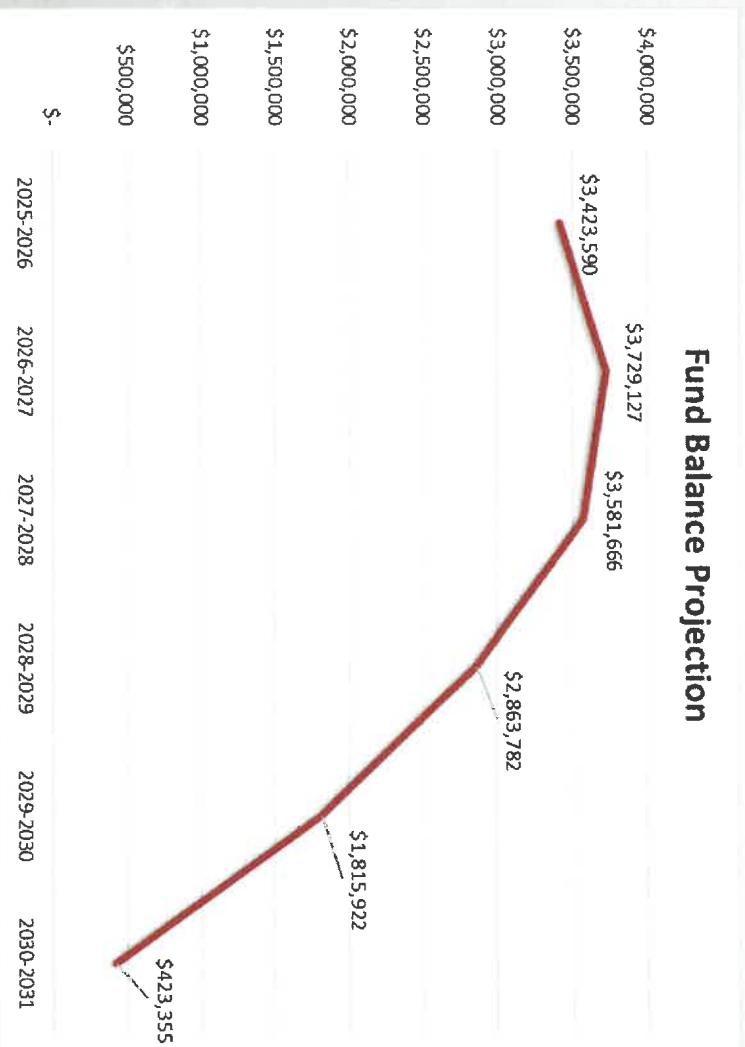
Shall the annual appropriation for the **DeRuyter Free Library** within the DeRuyter Central School District be increased from its current level of \$41,694 per year to **\$41,915 per year**, such sum to be raised by levy of a tax upon the taxable property of the District?

### 4 Proposition No. 4 - Recreation Youth Program



Shall the Board of Education of the DeRuyter Central School District be authorized to **expend \$20,000** for the district-wide recreation program administered by the Village of DeRuyter for the 2026-2027 school year, such sum to be raised by levy of a tax upon the taxable property of the District?

# Long Range Fund Balance Projection



*Disclosure: These estimates are based on current conditions, assuming no changes in district operations over the next five years and a 0% increase in state aid*



# Why No Layoffs?

**DeRuyter has avoided layoffs by strategically managing staffing through retirements and resignations**

## **In the Past 5 Years:**

- 2 retirements were not replaced externally, with duties absorbed internally
- Reduced Math department by 1.0 FTE
- Reduced Elementary staffing by 1.0 FTE through retirement
- Reduced custodial staff by 2.0 FTE through resignations
- Reduced transportation staff by 1.0 FTE through retirement
- Reduced cafeteria staff by 2.0 FTE through retirements
- Reduced Business Office staffing by 0.4 FTE through retirement
- Consolidated AIS services, covering needs with existing staff
- Reduced teaching assistant positions by 2.0 FTE through resignations

**THINK ABOUT TOMORROW ... TODAY**



# DeRuyter CSD Looking Forward

## WHO WE ARE

Our shared core purpose, aspirations and expectations are clear:

**OUR MISSION**  
Empowering students to become engaged, compassionate and productive members of the community through transformative educational experiences

**OUR VISION**  
Our vision is to be a close-knit school community dedicated to nurturing the growth of the whole child, empowering each student to become an engaged, responsible citizen

## OUR CORE VALUES

WE believe that we can achieve our vision and accomplish our mission if, in all of our work, we will strive to uphold the following core values:

**Integrity:** Acting with honesty and consistency, upholding ethical standards even when no one is watching.

**Resiliency:** The ability to bounce back from challenges, adapt to change, and persevere toward goals.

**Respect:** Valuing others by treating them with kindness, empathy, and recognizing their worth and contributions.

**Belonging:** Fostering an environment where everyone feels accepted, valued, and connected to the group.

**Care for Others:** Showing compassion, empathy, and support for the well-being and needs of those around us.

## PRIORITY AREAS



**Academic Excellence**



**Student Experience**



**Operations**



**Budget Vote**  
**May 19<sup>th</sup>, 2026**  
**Large Gym Foyer**  
**12-8pm**





## THREE PART BUDGET

**Administrative Component - The administrative component represents 10.78% of the total budget which includes expenses for the Board of Education, school information officer, central administration, superintendent of buildings & grounds, transportation supervisor, instructional supervision, curriculum development, legal services, central data processing, printing, mailing, and employee benefits attributable to salaries in these functions.**

ACCOUNT GROUP	2025-26 BUDGET	2026-27 BUDGET
***** ADMINISTRATIVE COMPONENT *****		
BOARD OF EDUCATION	35,558	35,658
CENTRAL ADMINISTRATION	214,525	219,576
CENTRAL SUPPORT	702,004	757,161
SUPERVISION/STAFF DEVELOPMENT	271,301	283,601
COMMUNITY SERVICE/CENSUS	0	0
EMPLOYEE BENEFITS	135,560	85,192
TOTAL ADMINISTRATIVE	1,358,949	1,381,187
	10.72%	10.78%

**Program Component - The program component represents the largest portion and focal point of our budget. The program component represents 72.21% of the total budget which includes regular instruction, special education, occupational education, curriculum and staff development, and summer school. Also included are pupil services such as health, guidance, library, co-curricular, athletics, and transportation. Associated employee benefit expenses, legal, and community service expenses are also included.**

ACCOUNT GROUP	2025-26 BUDGET	2026-27 BUDGET
***** PROGRAM COMPONENT *****		
REGULAR INSTRUCTION	3,272,753	3,244,714
SPECIAL SCHOOL PROGRAMS	1,879,619	1,749,093
CENTRAL PRINTING & MAILING		
STUDENT SERVICES	1,048,852	1,082,821
LEGAL	10,000	10,000
TRANSPORTATION	540,136	540,056
EMPLOYEE BENEFITS	2,440,085	2,612,554
TOTAL PROGRAM	9,191,445	9,239,238
	72.57%	72.21%

**Capital Component - The capital component represents 17.00% of the total budget including expenses for the operation and maintenance of district facilities, building renovation costs, property tax refunds, and employee benefits attributable to salaries included in these functions.**

ACCOUNT GROUP	2025-26 BUDGET	2026-27 BUDGET
***** CAPITAL COMPONENT *****		
OPERATION & MAINTENANCE OF FACILITIES	783,976	814,523
EMPLOYEE BENEFITS	135,560	141,987
DEBT SERVICE	1,197,488	1,219,442
TOTAL CAPITAL	2,117,025	2,175,952
	16.71%	17.00%

<b>GRAND TOTALS</b>	<b>12,667,418</b>	<b>12,796,377</b>
---------------------	-------------------	-------------------

PERCENTAGES		
ADMINISTRATIVE	10.72%	10.78%
PROGRAM	72.57%	72.21%
CAPITAL	16.71%	17.00%
TOTAL	100.00%	100.00%

ADMINISTRATIVE COMPONENT	1,358,949	1,381,187
ADMINISTRATIVE COMPONENT + PROGRAM COMPONENT	10,550,393	10,620,425
ADMINISTRATIVE % CAP	12.8805%	13.0050%
<b>EMPLOYEE BENEFITS</b>	<b>2,711,205</b>	<b>2,839,733</b>



Salary: Administrative Compensation Information  
250301 - DERUYTER CSD

2025-2026 - Page 1  
Official - as of 04/15/2026 01:53 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](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 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	165,500	26,473	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.)

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Salary: Administrative Compensation Information  
250301 - DERUYTER CSD

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Title	Salary	Employee Benefits	Other Remuneration
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Salary: Administrative Compensation Information  
250301 - DERUYTER CSD

2025-2026 Claim Year - Page 3  
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Other Supervisory and Administrative Employees Scheduled to Receive \$179,000 or More in Salary

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**Property Tax Report Card  
250301 - DERUYTER CSD**

**2025-2026 - Page 1  
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PM**

**\*\*\*\*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/mgtserv/propertytax/taxcap/>.**

**Please also submit an electronic version (PDF or Word) of your school district's 2026-27 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 25, 2026**

Form Preparer Name:   
Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2025-26 (A)</b>	<b>Proposed Budget 2026-27 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	12,667,418	12,796,377	1.02 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	4,737,805	4,815,399	
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)	4,737,805	4,815,399	1.64 %
F. Permissible Exclusions to the School Tax Levy Limit	775,130	757,523	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	3,962,675	4,057,876	
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)	3,962,675	4,057,876	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	338	302	-10.65 %
Consumer Price Index			2.63 %

<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 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	2,406,093	2,485,601
Assigned Appropriated Fund Balance	374,041	374,041
Adjusted Unrestricted Fund Balance	506,697	511,855
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 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	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	698,828	698,828	NONE
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UI RESERVE	For reimbursement to the State Unemployment Insurance Fund.	60,405	60,405	NONE
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	RESERVE FOR INSURANCES	For liability, casualty, and other types of uninsured losses.	327,218	327,218	NONE
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBALR	For accrued 'employee benefits' due to employees upon termination of service.	136,508	136,508	NONE
Retirement Contribution	RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	866,896	866,896	NONE
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TRS RESERVE	FOR EMPLOYER CONTRIBUTIONS TO THE TRS SYSTEM	395,746	395,746	NONE

**\* 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#reservecfunds>

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**



## DERUYTER CSD - NEW YORK STATE REPORT CARD [2024 - 25]

The New York State Report Card plays a critical role in the Board of Regents' ongoing efforts to promote educational equity and improve outcomes for all students. By offering valuable insights into school and district performance, the report card helps guide instructional improvements and enhances services for students. It provides essential public information on staff, students, and key performance metrics, in accordance with the Every Student Succeeds Act (ESSA). At its core, New York State's ESSA plan is designed to create interconnected strategies that support districts and schools, ensuring every student has the opportunity to succeed. New York State is committed to fostering a culture of continuous improvement, where data from the report card is integrated with local data elements to support decisions and actions to address challenges and celebrate progress. This commitment ensures that all students—regardless of their background, location, or circumstances—are given the tools and resources to thrive.

### 2025-26 ACCOUNTABILITY STATUS AND SUPPORT MODEL BASED ON 2024-25 DATA

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For information about how 2025-26 accountability statuses and support models were determined, see Understanding the New York State Accountability System under the Every Student Succeeds Act (ESSA) for 2025-26 Accountability Statuses Based on 2024-25 Results.

## LOCAL SUPPORT AND IMPROVEMENT

## MEASURES OF INTERIM PROGRESS AND LONG-TERM GOALS

### ELEMENTARY/MIDDLE WEIGHTED MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Subject	Weighted Average Index	State MIP	State LTG
All Students	ELA	96.5	123.3	136.1
	Math	130.4	127.4	139.5
Hispanic or Latino	ELA	—	—	—
	Math	—	—	—
Multiracial	ELA	—	—	—
	Math	—	—	—
White	ELA	98.8	123.7	136.4
	Math	131.3	134.7	145.6
Students with Disabilities	ELA	31	68.9	90.7
	Math	62.1	72.5	93.8
Economically Disadvantaged	ELA	87.9	110	125
	Math	122.9	110	125

### SECONDARY WEIGHTED MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)

Subgroup	Subject	Weighted Average Index	State MIP	State LTG
All Students	ELA	153.1	134.9	148.3
	Math	84.4	64.6	87.2
Black or African American	ELA	—	—	—
	Math	—	—	—
Hispanic or Latino	ELA	—	—	—
	Math	—	—	—
White	ELA	151.7	170.2	177.6
	Math	83.3	74.7	95.6
Students with Disabilities	ELA	42.9	75.4	98.7
	Math	14.3	29.3	57.8
Economically Disadvantaged	ELA	107.7	103.2	121.8
	Math	61.5	51.2	76

**SECONDARY GRADUATION RATE MEASURES OF INTERIM PROGRESS (MIPS) & LONG-TERM GOALS (LTGS)**

Subgroup	Cohort	Number In Cohort	Grad Rate	State MIP	State LTG
All Students	4-Year	26	76.9%	87.5%	88.8%
	5-Year	29	96.6%	89.4%	90.5%
	6-Year	23	95.7%	88.9%	90.3%
Black or African American	4-Year	—	—	—	—
	5-Year	2	—	—	—
	6-Year	—	—	—	—
Hispanic or Latino	4-Year	1	—	—	—
	5-Year	2	—	—	—
	6-Year	—	—	—	—
Multiracial	4-Year	—	—	—	—
	5-Year	1	—	—	—
	6-Year	—	—	—	—
White	4-Year	25	76%	91.7%	92.3%
	5-Year	24	95.8%	92.9%	93.4%
	6-Year	23	95.7%	93.1%	93.7%
Students with Disabilities	4-Year	7	—	—	—
	5-Year	4	—	—	—
	6-Year	6	—	—	—
Economically Disadvantaged	4-Year	15	—	—	—
	5-Year	18	—	—	—
	6-Year	8	—	—	—

**ELL PROGRESS TARGET & LONG-TERM GOAL (LTG)**

Subgroup	Number of ELLs	Benchmark	Progress Rate	Success Ratio	State Target	State LTG
English Language Learner	2	—	—	—	—	—

### SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2024-25)

The link below provides a list of all Local Education Agencies and public schools that received Section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (1.13 megabytes)

For information on the use of Title I School Improvement funds, see:

- 2024-25 Title I School Improvement Grant 1003 (Basic)
- 2024-25 Title I School Improvement Grant 1003 (Coaching for Excellence)
- 2024-25 Title I School Improvement Grant 1003 (Targeted Support)
- 2024-25 Title I School Improvement Grant 1003 (Resource Allocation Review)
- 2025 Title I School Improvement Grant 1003 (Planning)
- 2025 Title I School Improvement Grant 1003 (Supplemental Support)
- 2020-24 NYSIP-PLC Phase III

### EXPENDITURES PER PUPIL (2024-25)

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	306	\$790,632	\$2,584	\$10,466,147	\$34,203	\$11,256,779	\$36,787
Statewide	2,491,686	\$4,873,207,251	\$1,956	\$74,339,056,095	\$29,835	\$79,212,263,346	\$31,791

### STAFF QUALIFICATIONS (2024-25)

#### INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	44	9	20%	2	0	0%
STATEWIDE	216,139	40,167	19%	5,052	1,894	37%
STATEWIDE HIGH-POVERTY SCHOOLS	48,544	13,086	27%	1,281	579	45%
STATEWIDE LOW-POVERTY SCHOOLS	62,670	7,956	13%	1,248	354	28%

**TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION**

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	43	4	9%
STATEWIDE	206,221	18,583	9%
STATEWIDE HIGH-POVERTY SCHOOLS	44,067	8,748	20%
STATEWIDE LOW-POVERTY SCHOOLS	60,469	1,308	2%

### TOTAL COHORT GRADUATION RATE (2024-25)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%
Female	15	13	87%	1	7%	9	60%	3	20%	0	0%	1	7%	0	0%	1	7%
Male	18	18	100%	6	33%	10	56%	2	11%	0	0%	0	0%	0	0%	0	0%
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	25	25	100%	7	28%	15	60%	3	12%	0	0%	0	0%	0	0%	0	0%
Students with Disabilities	8	6	75%	0	0%	4	50%	2	25%	0	0%	1	13%	0	0%	1	13%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hispanic or Latino	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
White	31	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Multiracial	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Economically Disadvantaged	14	12	86%	2	14%	7	50%	3	21%	0	0%	1	7%	0	0%	1	7%
Not Economically Disadvantaged	19	19	100%	5	26%	12	63%	2	11%	0	0%	0	0%	0	0%	0	0%
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Homeless	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	33	31	94%	7	21%	19	58%	5	15%	0	0%	1	3%	0	0%	1	3%

**CIVIL RIGHTS DATA COLLECTION (CRDC) (2020-21)**

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the Civil Rights Data Collection, Office for Civil Rights.

CRDC Data (18.04 megabytes)

CRDC Glossary and Guide

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# DERUYTER CSD

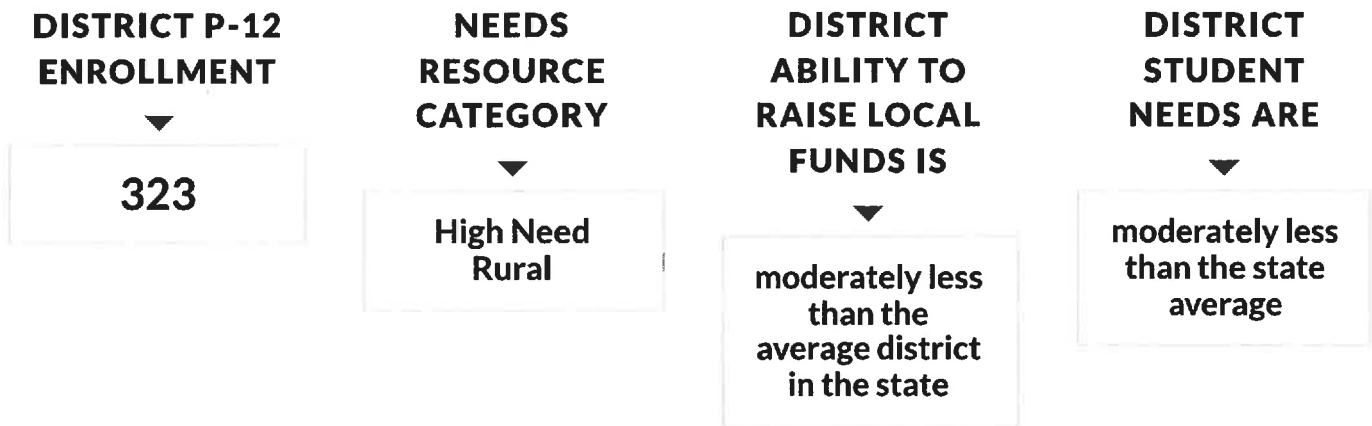
## 2022-23 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## Economic and Student Characteristics



## Student Demographics

Enrollment	DERUYTER CSD
All Students	303
Economically Disadvantaged	55%
Students with Disabilities	18%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	DERUYTER CSD
Student-to-Teacher Ratio	7
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	50%
Teachers with 21+ Years of Experience %	37%

## Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$32,883.00	\$22,841.67	\$26,857.07

### Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D)

Central Cost(E-H)

Combined Cost(I)

Report View One Per Pupil Expenditure Categories	DERUYTER CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$18,111.32

Report View One Per Pupil Expenditure Categories	DERUYTER CSD
» B. Administration (B1 + B2 + B3)	\$1,076.02
» C. All Other Spending (C1 + C2 + C3)	\$4,750.90
D. Total School Level (A + B + C)	\$23,938.24
» E. Central Instruction (E1 + E2 + E3 + E4)	\$665.64
» F. Central Administration (F1 + F2 + F3)	\$3,045.81
» G. All Other Central Spending (G1 + G2 + G3)	\$5,233.57
H. Total Central Costs	\$8,945.02
I. Total Spending (D + H)	\$32,883.27

## Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	DERUYTER CSD
J. Total School Level Local/State Spending	\$20,369.78
» K. Total School Level Federal Spending	\$3,568.47
L. Total Central Level Local/State Spending	\$8,945.02
M. Total Central Level Federal Spending	\$0.00
N. Total Spending (J + K + L + M)	\$32,883.27

# Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T)

Central Cost(U-Z)

»	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

## Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-5 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	DERUYTER CSD
<b>1. Transportation</b>	\$626,479.38
<b>2. Charter School Tuition</b>	\$26,126.00
<b>3. Other Tuition</b>	\$0.00

<b>Excluded Expenditures</b>	<b>DERUYTER CSD</b>
<b>4. Debt Service</b>	\$42,064.00
<b>5. Other</b>	\$1,927,737.54
<b>Percent Excluded from Total</b>	20%
<b>Total Expenditures</b>	<b>\$13,243,703.01</b>

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**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE**  
**OFFICE OF REAL PROPERTY TAX SERVICES**  
**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**  
 (for local use only -- not to be filed with NYS Office of Real Property Tax Services)

Date: April 20, 2026

Taxing Jurisdiction: DeRuyter CSD

Fiscal Year Beginning: July 1, 2025

Total equalized value in taxing jurisdiction: \$ 414,637,239

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NYS- Generally	RPTL 404(1)	27	1,412,948	0.34%
13100	CO-Generally	RPTL 406(1)	5	1,594,558	0.38%
13500	Town- Generally	RPTL 406(1)	15	2,885,528	0.70%
13510	Town-Cemetery Land	RPTL 446	8	36,177	0.01%
13650	VG- Generally	RPTL 406(1)	7	1,376,266	0.33%
13800	School District	RPTL 408	3	4,226,421	1.02%
21600	Res of Clergy-Relig Corp Own	RPTL 462	1	179,393	0.04%
25110	Nonprof Cor-Relig	RPTL 420-a	9	1,319,726	0.32%
25120	Nonprof Corp-Educl	RPTL 420-a	1	270,833	0.07%
25130	Nonprof Corp-Char	RPTL 420-a	1	154,444	0.04%
25230	Nonprof Corp-Moral/Mental Imp	RPTL 420-a	1	83,165	0.02%
25300	Non Prof Corp-Specified Uses	RPTL 420-b	1	53,824	0.01%
26100	Veterans Organization	RPTL 452	2	160,074	0.04%
26250	Historical Society	RPTL 444	2	174,793	0.04%
26350	Fire Patrol and Salvage Corps	RPTL 468	1	735,971	0.18%
26400	Inc Volunteer Fire Co or Dept	RPTL 464 (2)	2	536,481	0.13%
27350	Privately Owned Cemetery Land	RPTL 446	17	372,290	0.09%
32255	NYS Owned Reforestation Land	RPTL 534	2	5,189	0.00%
41400	Clergy	RPTL 460	1	2,760	0.00%
41700	Agricultural Building	RPTL 483	15	1,429,720	0.34%
41720	Agricultural District	AG-MKTS L 305	176	9,107,407	2.20%
41730	Agric Land- Indiv Not in Ag Dis	AG-MKTS L 306	26	1,705,466	0.41%
41800	Persons Age 65 or over	RPTL 467	1	39,624	0.01%
41804	Persons Age 65 or over	RPTL 467	5	143,133	0.03%
41806	Persons Age 65 or over	RPTL 467	0	0	
41834	Enhanced STAR	RPTL 425	172	15,432,513	3.72%
41844	En STAR (land belongs to ot	RPTL 425	1	95,842	0.02%
41854	Basic STAR 1999-2000	RPTL 425	274	8,855,866	2.14%
41864	Basic STAR (land belongs to ot	RPTL 425	1	30,044	0.01%
42100	Silos, Manure Storage Tanks	RPTL 483-a	24	413,263	0.10%
47100	Mass Telecomm Ceiling	RPTL S499-qqqd	6	152,363	0.04%
47450	Forest/REF Land- FISHER ACT	RPTL 480	5	292,869	0.07%
47460	Forest Land Certd After 8/74	RPTL 480-a	7	890,790	0.21%
47610	Bus Invest Property	RPTL 485-B	2	118,873	0.03%
49500	Solar or Wind Energy System	RPTL 487	1	1,104	0.00%
49504	Solar or Wind Energy System	RPTL 487	1	31,034	0.01%
50000	System Code	STAT. AUTH NOT DEFINED	0	0	
<b>Totals</b>			<b>823</b>	<b>\$54,320,752.00</b>	<b>13.10%</b>

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$ 0  
 (details contained on RP-495-PILOT)

