

SCHOHARIE CENTRAL SCHOOL DISTRICT

2024-25 PROPOSED BUDGET

Budget Vote and Board Member Election

Tuesday, May 21, 2024

Board of Education

Terry Burton, President

Daniel Guasp, Vice President

Tara Barton

John Florussen

Laraine Gell

Lance Hellstrom

Lynda Lewandosky

David M. Blanchard

Superintendent of Schools

David J. Barody

Business Administrator

Schoharie Central School District

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2024-25 School Fiscal Year

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Schoharie Central School District

PO Box 430, 136 Academy Drive, Schoharie, New York 12157



TO: Schoharie Central School District Community Members
FROM: David M. Blanchard, Superintendent of Schools
DATE: May, 2024
RE: Introduction to Budget Document for 2024-25

The Board of Education has adopted the Proposed Budget for the 2024-25 school year. The Board approved this fiscally responsible and educationally sound plan which maintains the quality programs for which Schoharie Central School District is highly regarded, balanced with an understanding of the impact on the taxpayer.

After a series of meetings over the past few months, the Board adopted next year's proposed budget in the amount of \$27,623,921 which is an increase of 2.99 percent over the adopted 2023-24 budget of \$26,819,862. The proposed budget was reduced from the preliminary budget in order to be in balance with the amount of state aid and other revenues that will be available.

Most of the budget change is attributable to having to pay for contractual adjustments for employee salaries and benefits, especially health insurance and prescriptions, as well as mandatory debt service, BOCES payments, and the high cost for special needs students who are educated in alternative settings.

If approved by the voters on May 21st, the 2024-25 Budget would reflect a moderate increase to the existing tax levy by 2.45%. This percentage change follows the requirements of the mandatory Tax Levy Limitation. According to the State Education Dept., the change in the Consumer Price Index (CPI) during 2023 was 4.12 percent.

The proposed budget continues to achieve cost reductions and operating economies by: actively negotiating any increases for employee health insurance costs with benefit providers; increasing employee safety to reduce workers' compensation cost increases; and continuing the energy management programs that have reduced the consumption of electricity and heating oil.

At a minimum, an annual cost of living increase in state aid is needed by the District just to maintain existing programs from year to year, to provide the opportunity for students to compete with pupils in other school districts around the State. Approximately 52% of the revenue for the 2024-25 Budget is comprised of state aid.

The District remains focused on the value of Schoharie Central School by providing an excellent education for all students. When one examines the instructional program that is provided, citizens will see that the educational value the students receive versus the local tax share is very positive overall and is a solid return on the dollars that are invested.

If you have any questions regarding the 2024-25 Budget for Schoharie Central School District, please contact me at 518-295-6679; dblanchard@schoharieschools.org, or David Baroody, Business Administrator, at 518-295-6673; dbaroodys@schoharieschools.org.

i.

Schoharie Central School District

BUDGET VOTE / BOARD MEMBER ELECTION
MAY 21, 2024

The Schoharie Central School District Board of Education has scheduled the vote on the 2024-25 school district budget, the election of two members of the Board of Education, voting on the purchase of five replacement school transportation vehicles, a \$20,000 increase in the public library levy, a proposition for the appropriation of \$2.0 of available funds from the capital reserve fund, and the reestablishment of a bus purchase capital reserve (to be funded from time-to-time by available funds without an impact on the tax levy) for Tuesday, May 21st. The voting will take place during 12 Noon until 8:00 PM at the Jr./Sr. High School Gymnasium.

The amount of the proposed budget is \$27,623,921; a 2.99 percent change from the 2023-24 adopted budget, which was \$26,819,862.

The two Board of Education seats are unpaid and are for terms of three years during July 1, 2024 to June 30, 2027. Candidates are elected "at-large".

The following individuals filed petitions to be on the ballot (listed in order from the random drawing of names):

Lynda Lewandowski
Bradford Bruno
Steven Underwood
Laura Rosenthal

Information on obtaining ballot information can be found on the District website: schoharieschools.org.

Schoharie Central School District

Propositions on the Ballot for May 21, 2024

PROPOSITION #1 - SCHOOL DISTRICT OPERATING BUDGET FOR 2024-25

“Shall the Board of Education of the Schoharie Central School District be authorized to expend the sum of \$27,623,921 as the school district budget for the 2024-25 school year during the period of July 1, 2024 to June 30, 2025, and to levy the necessary tax therefor, net of revenues and state aid?”

PROPOSITION #2 - SCHOOL BUS PURCHASES

“Shall the Board of Education of the Schoharie Central School District be authorized to: (1) purchase two (2) 66-passenger Buses, one (1) 24-Passenger Bus with wheelchair carrying capability, and three (3) 7-Passenger vans, in an amount not to exceed the total purchase price of \$580,000, (2) expend such sum for such purpose, and (3) issue bonds and notes of the District at one time or from time to time in the principal amount not to exceed \$580,000 and levy the necessary tax therefor, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education?”

PROPOSITION #3 - PUBLIC LIBRARY TAX LEVY

“Shall the Schoharie Central School District, Schoharie County, State of New York, be authorized to levy taxes in the amount of \$146,000 for the annual support of the Schoharie Free Library Association Library, 103 Knowler Avenue, Schoharie, New York, and pay over such monies to the trustees of the Library for library services for the benefit of residents of the school district during the 2024-25 fiscal year and each year thereafter until changed?”

PROPOSITION # 4 – USE OF CAPITAL RESERVE FUND

“Shall the Board of Education be authorized to transfer the sum of \$2.0 million from the Capital Reserve Fund which was established by the voters on May 16, 2023 and has been funded by available funds for the purpose of financing the local share of capital projects of general improvements, reconstruction, renovations or additions to the buildings of the Schoharie Central School District, including site work and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are used, for the capital projects totaling \$25.9 million originally authorized by the voters on May 17, 2022?”

PROPOSITION # 5 – ESTABLISHMENT OF BUS PURCHASE CAPITAL RESERVE FUND

“Shall the Board of Education be authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the New York State Education Law for a probable term of ten (10) years in an ultimate amount of One Million Dollars (\$1,000,000) for the purpose of financing the direct purchase of school bus vehicles, to be drawn from available fund balance in the General Fund, transferred and deposited into such Capital Reserve Fund as determined by the Board of Education?”

2024-2025 Budget Summary

- The 2024-25 school fiscal year tentative Budget is a total of \$27,623,921
- The budget change amount is an overall \$804,059 increase, which is 2.99% more compared to 2023-24
- \$322,231 of the budget increase is due to necessary salaries and benefits adjustments.
- \$272,045 of the budget increase is attributed to necessary BOCES services and Debt Service payments.
- \$388,500 of the increase is due to Out of District Student Placements.

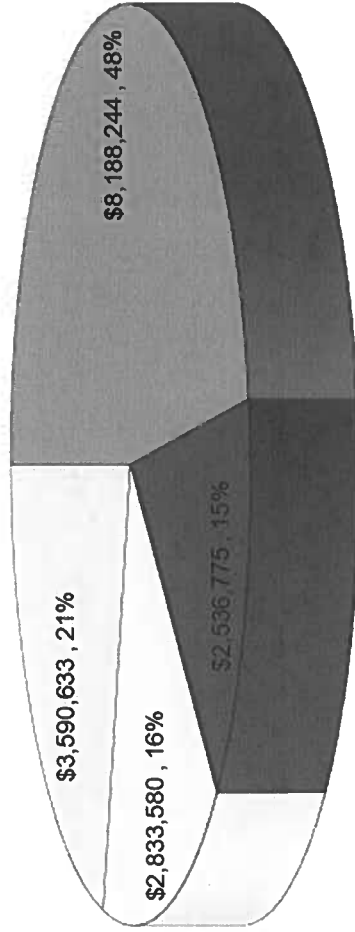
Revenue Status of the 2024-2025 Budget

- The budget for 2024-25 has a **2.45% tax levy increase** (including the STAR value) – A **2.45% tax levy increase is below the 4.12% Inflation Rate over the last 12 months.**
- This percentage (**2.45%**) is calculated by the district to meet the NYS Tax Cap requirement
- For 2024-2025, the district DID NOT receive a 3% increase in foundation aid as has been provided in past years.

2024-25 Budget Summary

Where the Money Goes...

DESCRIPTION	2023-24 Adopted Budget	2024-25 Proposed Budget	2024-25 \$ Change	2024-25 % Change	2024-25 % Share
Employee Salaries	\$10,786,425	\$10,474,689	(\$311,736)	-2.89%	37.92%
Employee Benefits	\$7,554,277	\$8,188,244	\$633,967	8.39%	29.64%
Debt Service / Fund Transfers	\$2,366,781	\$2,536,775	\$169,994	7.18%	9.18%
BOCES Costs	\$2,731,529	\$2,833,580	\$102,051	3.74%	10.26%
All Other Costs	\$3,380,850	\$3,590,633	\$209,783	6.21%	13.00%
TOTALS	\$26,819,862	\$27,623,921	\$804,059	3.00%	100.00%



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SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2024-25 GF Budget 4-24-24 (Summary) By ST3 Account Component Analysis



Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
Administrative Components					
1010	BOARD OF EDUCATION *	11,230.00	11,750.00	(520.00)	(4.426%)
1040	DISTRICT CLERK *	11,084.00	9,800.00	1,284.00	13.102%
1060	DISTRICT MEETING *	4,800.00	4,800.00	0.00	0.000%
10	**	27,114.00	26,350.00	764.00	2.899%
1240	CHIEF SCHOOL ADMINISTRATOR *	269,963.00	249,019.00	20,944.00	8.411%
12	**	269,963.00	249,019.00	20,944.00	8.411%
1310	BUSINESS ADMINISTRATION *	284,507.00	328,746.00	(44,239.00)	(13.457%)
1320	AUDITING *	32,000.00	36,500.00	(4,500.00)	(12.329%)
1325	TREASURER *	43,200.00	32,526.00	10,674.00	32.817%
1330	TAX COLLECTOR *	10,900.00	10,150.00	750.00	7.389%
1345	PURCHASING *	56,972.00	31,000.00	25,972.00	83.781%
1380	FISCAL AGENT FEE *	7,000.00	5,000.00	2,000.00	40.000%
13	**	434,579.00	443,922.00	(9,343.00)	(2.105%)
1420	LEGAL *	50,000.00	45,000.00	5,000.00	11.111%
1430	PERSONNEL *	37,525.00	33,000.00	4,525.00	13.712%

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2024-25 GF Budget 4-24-24 (Summary) By ST3 Account Component Analysis



Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
1460	RECORDS MANAGEMENT OFFICER	89,950.00	10,950.00	79,000.00	721.461%
1480	PUBLIC INFORMATION & SERVICES	93,710.00	87,783.00	5,927.00	6.752%
14		271,185.00	176,733.00	94,452.00	53.443%
1670	CENTRAL PRINTING & MAILING	16,200.00	16,200.00	0.00	0.000%
1680	CENTRAL DATA PROCESSING	86,950.00	108,950.00	(22,000.00)	(20.193%)
16		103,150.00	125,150.00	(22,000.00)	(17.579%)
1910	UNALLOCATED INSURANCE	101,000.00	101,000.00	0.00	0.000%
1920	SCHOOL ASSOCIATION DUES	9,900.00	9,900.00	0.00	0.000%
1981	BOCES ADMINISTRATIVE COSTS	107,284.00	108,000.00	(716.00)	(0.663%)
19		218,184.00	218,900.00	(716.00)	(0.327%)
1		1,324,175.00	1,240,074.00	84,101.00	6.782%
2020	SUPERVISION-REGULAR SCHOOL	509,488.00	533,923.00	(24,435.00)	(4.577%)
2070	INSERVICE TRAINING- INSTRUCTION	39,685.00	35,000.00	4,685.00	13.386%
20		549,173.00	568,923.00	(19,750.00)	(3.471%)
2		549,173.00	568,923.00	(19,750.00)	(3.471%)

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2024-25 GF Budget 4-24-24 (Summary) By ST3 Account Component Analysis



Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
Totals For Administrative Components:					
		1,873,348.00	1,808,997.00	64,351.00	3.557%
Capital Components					
1620	OPERATION OF PLANT *	1,467,381.00	1,451,730.00	15,651.00	1.078%
1621	MAINTENANCE OF PLANT *	261,000.00	343,391.00	(82,391.00)	(23.993%)
16	**	1,728,381.00	1,795,121.00	(66,740.00)	(3.718%)
1930	JUDGMENTS & CLAIMS *	1,500.00	1,500.00	0.00	0.000%
1964	REFUND ON REAL PROPERTY TAXES *	1,500.00	1,500.00	0.00	0.000%
19	**	3,000.00	3,000.00	0.00	0.000%
1	***	1,731,381.00	1,798,121.00	(66,740.00)	(3.712%)
5510	DISTRICT TRANSPORTATION *	0.00	0.00	0.00	<N/A>
55	**	0.00	0.00	0.00	<N/A>
5	***	0.00	0.00	0.00	<N/A>
9711	SERIAL BONDS - CONSTRUCTION *	2,259,813.00	1,844,513.00	415,300.00	22.515%
9731	BOND ANTIC NOTES - SCHOOL CONSTRUCTION *	0.00	143,112.00	(143,112.00)	(100.000%)
9732	BOND ANTICIPATION NOTES - BUSES *	162,194.00	147,878.00	14,316.00	9.681%

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Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
9785	INSTALLMENT PURCHASE DEBT	0.00	16,278.00	(16,278.00)	(100.000%)
9789	OTHER DEBT	0.00	0.00	0.00	<N/A>
97		2,422,007.00	2,151,781.00	270,226.00	12.558%
9950	TRANSFER TO CAPITAL	0.00	100,000.00	(100,000.00)	(100.000%)
99		0.00	100,000.00	(100,000.00)	(100.000%)
9		2,422,007.00	2,251,781.00	170,226.00	7.560%
Totals For Capital Components:					
		4,153,388.00	4,049,902.00	103,486.00	2.555%
Program Components					
2110	TEACHING-REGULAR SCHOOL	5,603,780.00	5,684,586.00	(80,806.00)	(1.421%)
21		5,603,780.00	5,684,586.00	(80,806.00)	(1.421%)
2250	PROGRAMS-STUDENTS W/ DISABIL	3,381,112.00	2,995,730.00	385,382.00	12.864%
2280	OCCUPATIONAL EDUCATION	694,768.00	725,446.00	(30,678.00)	(4.229%)
22		4,075,880.00	3,721,176.00	354,704.00	9.532%
2330	TEACHING-SPECIAL SCHOOLS	46,280.00	63,000.00	(16,720.00)	(26.540%)
23		46,280.00	63,000.00	(16,720.00)	(26.540%)

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SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2024-25 GF Budget 4-24-24 (Summary) By ST3 Account Component Analysis



Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
2610	SCHOOL LIBRARY & AUDIOVISUAL	169,886.00	216,262.00	(46,376.00)	(21.444%)
2620	EDUCATIONAL TELEVISION	0.00	0.00	0.00	<N/A>
2630	COMPUTER ASSISTED INSTRUCTION	514,394.00	558,977.00	(44,583.00)	(7.976%)
26		684,280.00	775,239.00	(90,959.00)	(11.733%)
2805	ATTENDANCE-REGULAR SCHOOL	850.00	850.00	0.00	0.000%
2810	GUIDANCE-REGULAR SCHOOL	283,489.00	408,346.00	(124,857.00)	(30.576%)
2815	HEALTH SERVICES- REGULAR SCHOOL	191,965.00	219,814.00	(27,849.00)	(12.669%)
2820	PSYCHOLOGICAL SRVC- REG SCHOOL	108,575.00	106,876.00	1,699.00	1.590%
2825	SOCIAL WORK SRVC- REG SCHOOL	76,284.00	58,402.00	17,882.00	30.619%
2850	CO-CURRICULAR ACTIV- REG SCHL	92,616.00	74,500.00	18,116.00	24.317%
2855	INTERSCHOLATHLETICS -REG SCHL	286,300.00	299,250.00	(12,950.00)	(4.327%)
28		1,040,079.00	1,168,038.00	(127,959.00)	(10.955%)
2		11,450,299.00	11,412,039.00	38,260.00	0.335%
5510	DISTRICT TRANSPORTATION	1,480,665.00	1,548,544.00	(67,879.00)	(4.383%)

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SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2024-25 GF Budget 4-24-24 (Summary) By ST3 Account Component Analysis



Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
5530	GARAGE BUILDING *	359,441.00	327,480.00	31,961.00	9.760%
5540	CONTRACT TRANSPORTATION *	0.00	0.00	0.00	<N/A>
55	**	1,840,106.00	1,876,024.00	(35,918.00)	(1.915%)
5	***	1,840,106.00	1,876,024.00	(35,918.00)	(1.915%)
8070	CENSUS *	3,768.00	3,623.00	145.00	4.002%
80	**	3,768.00	3,623.00	145.00	4.002%
8	***	3,768.00	3,623.00	145.00	4.002%
9010	STATE RETIREMENT *	390,000.00	390,000.00	0.00	0.000%
9020	TEACHERS' RETIREMENT *	840,000.00	900,000.00	(60,000.00)	(6.667%)
9030	SOCIAL SECURITY *	820,000.00	820,000.00	0.00	0.000%
9040	WORKERS' COMPENSATION *	57,344.00	78,309.00	(20,965.00)	(26.772%)
9050	UNEMPLOYMENT INSURANCE *	25,000.00	25,000.00	0.00	0.000%
9055	DISABILITY INSURANCE *	3,500.00	3,500.00	0.00	0.000%
9060	HOSPITAL, MEDICAL & DENTAL INS *	5,935,000.00	5,220,068.00	714,932.00	13.696%
9089	OTHER - BENEFITS *	117,400.00	117,400.00	0.00	0.000%
90	**	8,188,244.00	7,554,277.00	633,967.00	8.392%

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Account	Description	2024 - 25 Proposed Budget	2023 - 24 Budget	Dollar Change	Percent Change
9901	TRANSFER TO OTHER FUNDS	114,768.00	115,000.00	(232.00)	(0.202%)
99		114,768.00	115,000.00	(232.00)	(0.202%)
9		8,303,012.00	7,669,277.00	633,735.00	8.263%
Totals For Program Components:		21,597,185.00	20,960,963.00	636,222.00	3.035%
Grand Totals:		27,623,921.00	26,819,862.00	804,059.00	2.998%
Component Percentage Analysis					
Administrative		6.782%	6.745%	<N/A>	3.557%
Capital		15.035%	15.100%	<N/A>	2.555%
Program		78.183%	78.155%	<N/A>	3.035%
Totals:		100.000%	100.000%	<N/A>	<N/A>

**SCHOHARIE CENTRAL SCHOOL DISTRICT
2024-25 PROPOSED BUDGET IN THREE PARTS**

The 2024-25 Budget for Schoharie Central School District is the amount of \$27,623,921; a change from the previous year in the amount of \$804,059 (2.99%) School districts are required to present the proposed budget in three components, as follows:

ADMINISTRATIVE COMPONENT: Includes the appropriations associated with the Board of Education, the Office of the Superintendent, Business Office and the salary and benefit costs for all administrators. Also included are costs for the BOCES administrative budget and communications, unallocated insurance, central data processing, printing, mailing, legal costs, financial costs, and auditing costs.

PROGRAM COMPONENT: The program component is the largest of the budget cost centers. Included are all salaries and benefit costs related to the instructional program. Purchases related to equipment, supplies and materials, and contractual services appear here. Additionally, transportation operating expenses are recorded here.

CAPITAL COMPONENT: Provides for the expenditures of the debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

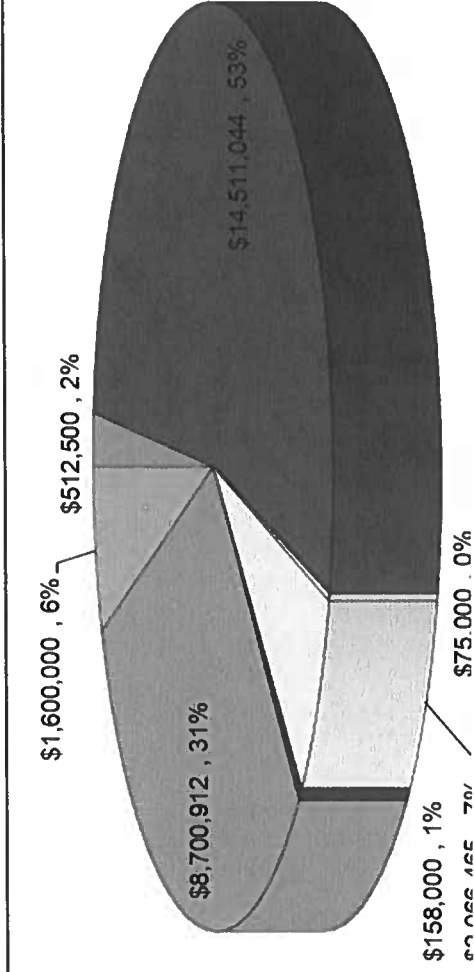
COMPARING COMPONENTS	2023-24	2024-25	Dollar Change	Percent Change
Administrative Component	\$1,808,997	\$1,873,348	\$64,351	3.56
Program Component	\$20,960,963	\$21,597,185	\$636,222	3.04
Capital Component	\$4,049,902	\$4,153,388	\$103,486	2.56
TOTAL	\$26,819,862	\$27,623,921	\$804,059	2.99

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2024-25 Budget Summary

Where the Money Comes From...

DESCRIPTION	2023-24	2024-25	2024-25	2024-25	2024-25	2024-25
	Adopted Budget	Proposed Budget	\$ Change	% Change	% Share	
Miscellaneous Revenues	\$ 409,097	\$ 512,500	\$103,403	25.28%	1.86%	
State Aid	\$ 14,317,230	\$ 14,511,044	\$193,814	1.35%	52.53%	
Medicaid and Federal Aid	\$ 75,000	\$ 75,000	\$0	0.00%	0.27%	
Payments in Lieu of Taxes	\$ 2,025,946	\$ 2,066,465	\$40,519	2.00%	7.48%	
Allocation from Reserves	\$ -	\$ 158,000	\$158,000		0.57%	
Tax Levy and STAR	\$ 8,492,589	\$ 8,700,912	\$208,323	2.45%	31.50%	
Fund Balance Allocation	\$ 1,500,000	\$ 1,600,000	\$100,000	6.67%	5.79%	
TOTALS	\$26,819,862	\$27,623,921	\$804,059	3.00%	100.00%	



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Schoharie Central School District

2024-25 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2024-25 school tax rates.

- Official tax rates will not be determined until August, at which time the Board of Education officially sets the tax levy. The tax bills are mailed during the first week of September.
- Tax rates are subject to equalization rates, which are set by New York State. Equalization rates are used to convert assessed values to what is termed the “true value” or equalized value, upon which the tax rate per \$1,000 is based. Many equalization rates may not be finalized until August.
- Tax rates are also subject to the school assessment roll, which is in draft form in May and does not become finalized until July.
- Taxpayers who applied for the S.T.A.R. (School Tax Assessment Relief) program would have a very small school tax bill increase on their primary residence property if they are registered for the basic STAR assessment reduction or the enhanced STAR assessment reduction.

Any preliminary school tax rate impact discussed during the time before the public vote on the budget is subject to change by the above factors.

The change in the tax levy for the 2024-25 budget is proposed to be a moderate increase of 2.45 percent, which is in accordance with the Tax Levy Limitation formula. Actually, the change could have been up to 4.95 percent, but the school district preferred just the minimum increase. According to the New York State Education Dept., the 2023 change in the CPI (Consumer Price Index) was 4.12 percent.

Schoharie Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 26,819,862	\$27,623,921	\$27,543,921
Increase/Decrease for the 2024-25 School Year		\$804,059	\$724,059
Percentage Increase/Decrease in Proposed Budget		2.99 %	2.70%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount			
	\$ 8,492,589	\$8,700,912	
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)			
	\$8,492,589	\$8,700,912	\$8,492,589
F. Total Permissible Exclusions			
	\$0	\$212,013	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			
	\$8,492,589	\$8,488,899	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)			
	\$8,492,589	\$8,488,899	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **			
	\$0	\$0	
Administrative Component			
	\$1,808,997	\$1,963,348	\$1,883,348
Program Component			
	\$20,960,963	\$21,545,185	\$21,545,185
Capital Component			
	\$4,049,902	\$4,115,388	\$4,115,388

* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

** 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
Purchase of School Student Transportation Vehicles	\$580,000
Levy for Support of Schoharie Public Library	\$146,000
Appropriation of \$2.0 Million from Capital Reserve for Project	\$2,000,000
Reestablish Bus Purchase Capital Reserve	\$1,000,000

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

Under the Budget Proposed for the 2024-25 School Year



Estimated Basic STAR Exemption Savings¹

\$510.00

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Schoharie Central School District, Schoharie County, New York, will be held at the Gymnasium in the Jr./Sr. High School in said district on Tuesday, May 21, 2024 between the hours of 12:00Noon and 8:00pm, prevailing time during which time the polls will be open to vote by voting ballot or machine.

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

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Entry Name	SCHOHARIE CSD	 SAMS NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM	
BEDS Code	541201		
Claim Year	2023-2024 <input type="button" value="SET VALUES"/>		

Welcome David Baroody (School Entity User) CORE 05/01/2024 09:56 AM Home | Issue Reporting | Help | Logout

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You Have Selected the 'Revision' Data Area.
The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: SCHOHARIE CSD
Contact Person: DAVID BAROODY

District Code: 541201
Telephone: (518) 295-6673
Tel Extension:

Property Tax Report Card

****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 2024-25 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 29, 2024

Form Preparer Name: DAVID BAROODY
Preparer's Telephone Number: 518-295-6677

Shaded Fields Will Calculate	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	26,819,862	27,623,921	3.00 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	8,492,589	8,700,912	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	8,492,589	8,700,912	2.45 %
F. Permissible Exclusions to the School Tax Levy Limit	0	212,013	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	8,492,589	8,488,899	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	8,492,589	8,488,899	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	813	810	-0.37 %
Consumer Price Index			4.12 %

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)	
Adjusted Restricted Fund Balance	6,534,672	4,465,951	
Assigned Appropriated Fund Balance	1,500,000	1,600,000	
Adjusted Unrestricted Fund Balance	652,057	1,000,000	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.43 %	3.62 %	17

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

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 + (add)	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,500,000	500,000	\$2,000,000 for local share of ongoing projects	//
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	133,047	133,047	0	//
Workers Compensation	WORKERS	For self-insured Workers Compensation and benefits.	227,570	169,570	\$58,000 for Workers' Compensation premium	//
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	50,000	50,000	0	//
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.				//
Mandatory Reserve for Debt Service		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.	397,000	420,000	0	//
Property Loss + (add)	PROPERTY LOSS	To cover property loss.	150,000	150,000	0	//
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	150,000	150,000	0	//
Tax Certiorari		For tax certiorari settlements.				//
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.				//
Employee Benefit Accrued Liability	EBALR FUND	For accrued 'employee benefits' due to employees upon termination of service.	644,713	680,000	0	//
Retirement Contribution	EMPLOYEES'	For employer retirement contributions to the State and Local Employees' Retirement System.	1,788,334	1,688,334	\$100,000 for employer contributions	//
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 + (add)	TEACHERS'	For payment of future employer contributions	493,648	525,000	0	//

* NYSED Reserve Guidance: 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 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
2	Schoharie Central School District														
3	Trend of Budget, State Aid, Tax Levy														
4															
5		2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
6		adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted
7	Budget	\$19,897,592	\$20,431,369	\$21,018,989	\$21,677,470	\$22,382,061	\$22,887,057	\$23,415,819	\$22,822,954	\$24,520,229	\$24,756,356	\$23,479,286	\$25,895,704	\$ 26,819,862	\$27,623,921
8	change	0.05%	2.68%	2.88%	3.13%	3.25%	2.26%	2.31%	1.74%	2.93%	0.96%	2.92%	1.63%	3.57%	3.00%
9	State Aid	\$8,558,247	\$9,316,479	\$9,441,630	\$9,877,536	\$10,562,158	\$10,976,872	\$11,209,741	\$11,448,763	\$12,035,599	\$12,011,316	\$12,998,068	\$13,500,460	\$ 14,384,919	\$14,511,044
10	change	-9.62%	8.86%	1.34%	4.62%	6.93%	3.93%	2.12%	2.13%	5.13%	-0.20%	8.22%	3.87%	6.55%	0.88%
11	Tax Levy	\$8,754,652	\$8,982,212	\$9,240,856	\$9,382,282	\$9,505,510	\$8,352,708	\$8,337,204	\$8,450,098	\$8,650,703	\$8,807,281	\$8,631,822	\$ 8,472,763	\$ 8,492,589	\$ 8,700,912
12	change	3.20%	3.15%	2.88%	1.53%	1.31%	-12.12%	-1.86%	1.35%	2.37%	1.81%	-1.99%	-1.84%	0.23%	2.45%
13															
14															
15															
16															
17															
18															

19

SCHOHARIE CSD

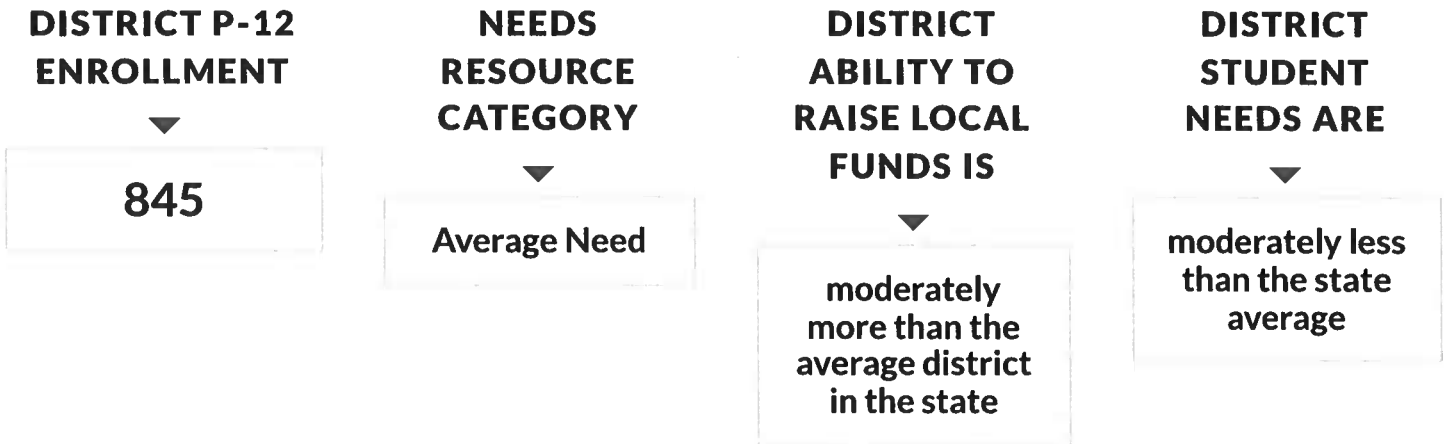
2021-22 School Year Financial Transparency Report

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

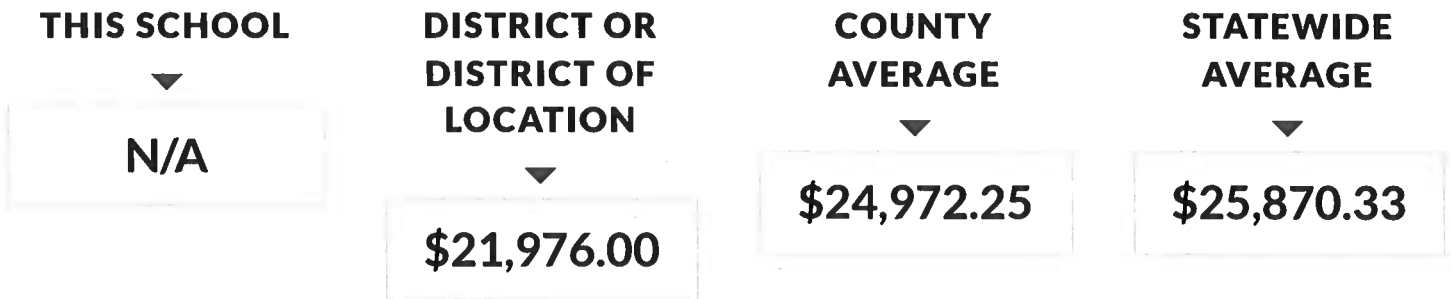


Student Demographics

Enrollment	SCHOHARIE CSD
All Students	845
Economically Disadvantaged	51%
Students with Disabilities	14%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	SCHOHARIE CSD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	6%
Teachers with 4-20 Years of Experience %	63%
Teachers with 21+ Years of Experience %	32%

Comparison: How do per pupil expenditures compare?



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	SCHOHARIE CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$10,838.25

Report View One Per Pupil Expenditure Categories	SCHOHARIE CSD
» B. Administration (B1 + B2 + B3)	\$780.23
» C. All Other Spending (C1 + C2 + C3)	\$3,331.12
D. Total School Level (A + B + C)	\$14,949.60
» E. Central Instruction (E1 + E2 + E3 + E4)	\$489.09
» F. Central Administration (F1 + F2 + F3)	\$1,642.44
» G. All Other Central Spending (G1 + G2 + G3)	\$4,895.14
H. Total Central Costs	\$7,026.67
I. Total Spending (D + H)	\$21,976.27

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	SCHOHARIE CSD
J. Total School Level Local/State Spending	\$14,949.60
» K. Total School Level Federal Spending	\$0.00
L. Total Central Level Local/State Spending	\$4,445.53
M. Total Central Level Federal Spending	\$2,581.14
N. Total Spending (J + K + L + M)	\$21,976.27

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)

»	Program Detail Areas
	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	SCHOHARIE CSD
1. Transportation	\$2,501,047.95
2. Charter School Tuition	\$0.00
3. Other Tuition	\$407,192.40

Excluded Expenditures	SCHOHARIE CSD
4. Debt Service	\$2,433,345.06
5. Other	\$1,863,964.78
Percent Excluded from Total	28%
Total Expenditures	\$25,775,497.00

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Equalized Total Assessed Value 844,246,780

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	39,151	0.00
13100	CO - GENERALLY	RPTL 406(1)	9	26,316,369	3.12
13500	TOWN - GENERALLY	RPTL 406(1)	24	2,886,919	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	7	242,279	0.03
13650	VG - GENERALLY	RPTL 406(1)	20	2,440,294	0.29
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	49,691	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	2,714,953	0.32
13800	SCHOOL DISTRICT	RPTL 408	5	27,218,508	3.22
13850	BOCES	RPTL 408	1	2,836,621	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	940,672	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	12	150,693,275	17.85
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	7,997,521	0.95
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	3	273,472	0.03
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	1,262,912	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	70,772	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	23	5,487,148	0.65
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	3,922	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	10,593,765	1.25
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	10,708	0.00
28110	NOT-FOR-PROFIT HOUSING COMPAN)	RPTL 422	1	1,625,056	0.19
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	436,681	0.05
41400	CLERGY	RPTL 460	7	16,495	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	16	55,235	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	21	746,992	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	260	16,873,199	2.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	176	9,989,649	1.18
41800	PERSONS AGE 65 OR OVER	RPTL 467	21	1,416,709	0.17
41804	PERSONS AGE 65 OR OVER	RPTL 467	35	1,374,345	0.16
41834	ENHANCED STAR	RPTL 425	468	42,422,836	5.02
41854	BASIC STAR 1999-2000	RPTL 425	759	27,080,068	3.21
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	25	309,242	0.04
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	55,686	0.01
44114	FIRST-TIME HOMEBUYERS - NEW CO	RPTL 457	4	182,698	0.02

Equalized Total Assessed Value 844,246,780

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
44214	HOME IMPROVEMENTS	RPTL 421-f	12	161,897	0.02
47460	FOREST LAND CERTD AFTER 874	RPTL 480-a	6	673,933	0.08
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	7	587,126	0.07
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	2	5,423,882	0.64
Total Exemptions Exclusive of System Exemptions:			1,966	351,510,681	41.64
Total System Exemptions:			0	0	0.00
Totals:			1,966	351,510,681	41.64

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____