



2024-25 BUDGET NEWSLETTER

A PUBLICATION OF THE SCHOHARIE CENTRAL SCHOOLS

Learning is the Mission

DISTRICT BUDGET HIGHLIGHTS



PROPOSED BUDGET
\$27,623,921

BUDGET CHANGE
\$804,059 2.99%

TAX LEVY CHANGE
\$208,323 2.45%
[MEETS THE DISTRICT'S 2.45% TAX LEVY LIMIT]

MAY 21 VOTE SET FOR 2024-25 BUDGET

Schoharie Central School District residents will vote on a \$27.6 million proposed budget for the 2024-25 school year.

The fiscal plan has an overall increase of 2.99 percent – or \$804,059 – from the current year.

Under the proposed budget, which will be voted on by district residents from noon to 8 p.m., on Tuesday, May 21, the tax levy would change by 2.45 percent. This meets the state mandated tax levy limit, or “tax cap,” and equates to \$208,323 more than the previous year. The tax levy is the overall amount raised from taxes throughout the entire district.



While this tax levy increase is larger than in recent years, it is still below the rate of inflation. This is largely due to a smaller increase in state aid over what was received last year, as well as increased costs in the area of out-of-district student placements, health insurance and employee benefits.

Voting will be held at the Jr./Sr. High School gym, which can be accessed by the set of doors there. Voters will be asked to elect two board of education members and weigh in on several propositions.

“The goal of this proposed budget is to continue to place our students as a priority, while maintaining fiscal responsibility to district taxpayers,” Superintendent David Blanchard said. “We were faced with the difficult situation of not receiving a state aid increase. This year our district was held flat regarding state Foundation Aid compared to the previous year. If this funding trend on the part of New York State continues, the district will be put in the position of having deep cuts to programs in future years.”

State aid accounts for about 50 cents of every dollar spent by Schoharie CSD.

Increased costs to the district projected for next year include \$633,967 for employee benefits; \$169,994 in debt service payments; \$102,051 in BOCES services; and \$388,000 in increased tuition costs for students who need out-of-district placement.

“Over the course of the last three school years, 20 students have moved into the district in need of outplaced special education services,” Mr. Blanchard said.

There are no cuts proposed for student academic and extracurricular programming.

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BUDGET Q&A



? What budget am I voting on?

On May 21, voters will be asked to authorize the total dollar amount of appropriations for the day-to-day activities involved in providing education for all Schoharie students during the 2024-25 school year. The proposed \$27,623,921 budget is a \$804,059, or 2.99 percent, increase from this year's budget.

? What is a tax levy limit?

Although often referred to as a "2 percent tax cap," New York's tax levy "cap" law does not restrict any proposed tax levy increase to 2 percent. Under the law, a school district must follow an eight-step formula to calculate its individual "tax levy limit." That limit then determines what level of voter support is required for budget approval.

The law excludes certain portions of a school district's tax levy from the calculation. A district can add these exclusions to its tax levy limit, increasing the amount of taxes the district is allowed to levy while still needing only a simple majority of voters (50 percent plus one) for budget approval.

A proposed tax levy increase above the limit requires budget approval by a super majority of voters (60 percent). Schoharie's proposed budget includes a 2.45 percent tax levy increase, which meets the district's tax levy limit.

? How is the tax levy different from a tax rate?

The tax levy is the total amount of money that the district raises from local taxpayers, while the tax rate is the amount of tax residents pay per \$1,000 of assessed property value. School tax rates are determined in August after the district receives town property assessments and state equalization rates.

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2024-25 PROPOSED BUDGET

Continued from Page 1

New York State Education Law requires that school districts present balanced budgets to voters. To achieve this, Schoharie CSD is cutting an instructional position in the Elementary School, an instructional position in the Jr./Sr. High School, a maintenance mechanic position and a school administrator position. All four positions are being reduced through attrition. There are no layoffs. The school administrator position is the one being vacated by the Jr./Sr. High School principal, who announced in April he was leaving to take a position elsewhere. The district is looking at restructuring its administrative team for the 2024-25 school year.

Mr. Blanchard indicated there will be difficult years to come statewide in terms of state aid for schools, as Albany will look to revise its Foundation Aid formula, which is the main category for state aid.

"We have to be cautious as we navigate the next school year and the years beyond," he said.

Tax Levy Limit

The tax levy limit, while sometimes referred to as a "2 percent tax cap," is set through a state-mandated formula and can be higher or lower than 2 percent based on the individual circumstances of each district.

This year, Schoharie CSD's state-mandated levy limit is 2.45 percent. The board of education is choosing to present a budget that meets this tax levy limit. For nine of the last 11 years, the district has kept the tax levy change under 2 percent.

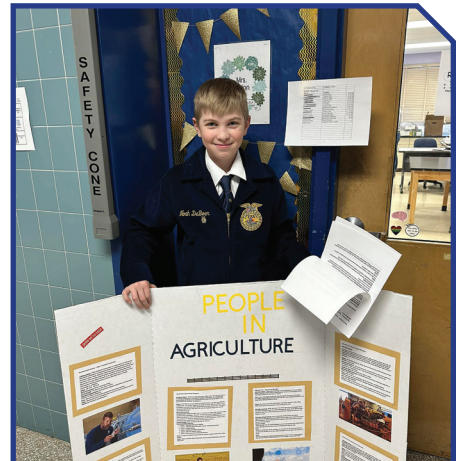
"This year, due to the reduction in the percentage of state aid support for the district, as well as the increased costs, it is not possible to go below the 2.45 percent tax levy limit without reductions in student programming or mandated services," Mr. Blanchard said.

Please see the column to the left for more information on the tax levy, including the difference between the tax levy and tax rates.

Because the district is proposing a budget that meets the tax levy limit, only a simple majority of voters – 50 percent plus one – is needed for it to pass. If approved, the budget would go into effect on July 1, 2024.



The Elementary School has worked hard to build a culture based on kindness and active learning.



Our FFA has had a busy year with events and competitions, with more to come.



Our focus in the Jr./Sr. High School is to ensure our students are college and career ready.

CAPITAL PROJECT UPDATE: PHASE 2 BEGINS SOON

With Phase 1 construction on Schoharie's \$25.9 million capital project approved by voters in May 2022 already completed, Phase 2 is expected to begin this fall.

Work on an \$2.75 million Energy Performance Project also approved by voters two years ago is expected to start this summer. This work includes a solar field on vacant land behind the school.

Key components of Phase 2 of the project for the Elementary School include converting the current gym, cafeteria and kitchen area into a full-size gymnasium with a stage at one end. New bathrooms, including some with secure outdoor entrances/exits; renovated locker rooms; roof work and window replacements will also be completed.

"It's going to be a process," Superintendent David M. Blanchard said. "It's going to be very active once we become a construction site on a large piece of our property."

Phase 1 of the project included an overhaul of much of the athletic field and recreational space outside of the school building.

The athletic fields adjacent to the Elementary School were redone with the original grass soccer and baseball fields replaced with synthetic turf. The softball field is grass. Light towers were added to the fields and the overall work has greatly expanded opportunities for student-athletes. In addition, the tennis courts were expanded from four to five separate courts. This work was completed in fall 2023.

EPTSO SCHOOL CARNIVAL SET FOR JUNE 21

In just a couple short months, the school year will be winding down but not the fun. The third annual Schoharie Elementary Parent Teacher Student Organization Carnival is happening Friday, June 21, from 6 to 8 p.m.

There will be games, hot dogs, cotton candy, music, and much, much more. It's all free of charge! In order to make this a phenomenal event, we need volunteers. Please consider donating your time to give our students a great evening. Volunteers aren't limited to parents! Grandparents, older siblings, aunts/uncles and other family members are welcome to get in on the fun by running a game or handing out popcorn. Please visit www.schoharieschools.org to find the link to sign-up to volunteer.

As a reminder students need to be escorted by a family member to this event. No unsupervised children can be permitted, so please keep that in mind if volunteering your time.

The Schoharie EPTSO is an organization that provides funding for field trips, extracurricular activities, staff appreciation, some school assemblies, and more. It is an all volunteer-run organization, and they are always in need of more people. Please consider becoming a member of the EPTSO. There are roles big and small for caregivers, Schoharie staff, and students. Every individual counts and all of their efforts go toward activities and support for Schoharie Elementary.



The district's new athletic field complex was part of Phase 1 of the capital project approved by voters two years ago.

BUDGET Q&A



Continued from Page 2

? How can a STAR exemption reduce my school taxes?

Homeowners can reduce their school property taxes through a School Tax Relief (STAR) exemption or rebate. New applicants must apply online for this state tax break (Visit www.tax.ny.gov/pit/property/star/).

? How is my tax bill calculated?

Individual school tax bills are calculated using:

- ▶ the assessed value of each property (provided by towns);
- ▶ equalization rates;
- ▶ any applicable exemptions (e.g., STAR); and
- ▶ the proportionate share of the tax levy.

? Why does the district use BOCES services?

By joining together, school districts are able to secure services through the Board of Cooperative Educational Services (BOCES) that may be more costly if a district were to purchase the services on its own. Such services include career and technical education, health and safety, public information, special education, instructional technology and support services. Schoharie qualifies for a reimbursement from the state for a percentage of its BOCES expenses in the year following the expenditures.

? What happens if the budget is defeated?

If a school district's proposed budget is defeated by voters on May 21, a school board has three options:

- ▶ Put the same budget up for a second vote in June.
- ▶ Put a revised budget up for a vote in June.
- ▶ Adopt a contingent budget.

Continued on Page 4

BUDGET Q&A

Continued from Page 3

? What is a contingent budget?

If the Board of Education presents a budget — revised or not — for a second vote and it is defeated, the board must adopt a contingent budget for 2024-25. The contingent budget must include a tax levy amount that is no greater than the tax levy amount set by the Board of Education for 2023-24. Certain expenditures would not be allowed in a contingent budget, such as non-aided purchases of equipment, consumable supplies for students, non-essential maintenance, public use of school facilities (unless user fees are paid) and transfers from the operating budget to other monetary funds. The administrative component of the budget would also be subject to certain restrictions. For 2024-25, the contingent budget would be \$27,543,921.

? How can I vote if I can't be there on May 21?

Eligible district residents who are unable to go to the polls on May 21 can cast their votes by absentee ballot. A change in NYS law for this year also allows early voting by mail. For applications, call the Schoharie Central School District office at (518) 295-6679 or visit the office at 136 Academy Drive, Schoharie. Completed applications must be received by the District Clerk at least seven days before the election if the ballot is to be mailed to the voter, or the day before the election if the ballot is to be delivered personally. Absentee ballots or early mail ballots must be received by the District Clerk at the polling place, no later than 5 p.m. on May 21.

? What if I have questions about the budget vote?

For more information, call the Schoharie Central School District office at (518) 295-6679 or visit the district's website at www.schoharieschools.org.

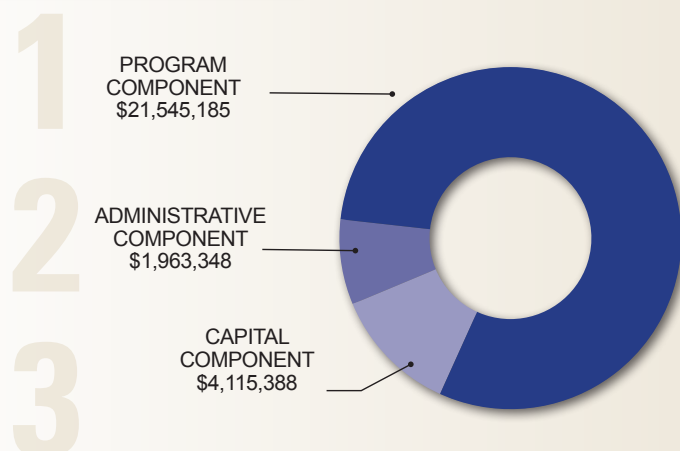
BUDGET REVENUE : WHERE DOES THE MONEY COME FROM?

| DESCRIPTION | 2023-24 BUDGETED | 2024-25 PROPOSED BUDGET | % CHANGE YEAR TO YEAR |
|---------------------------|---------------------|-------------------------|-----------------------|
| Miscellaneous Revenues | \$409,097 | \$512,500 | 25.28% |
| State Aid | \$14,317,230 | \$14,511,044 | 1.35% |
| Medicaid and Federal Aid | \$75,000 | \$75,000 | 0% |
| Payments in Lieu of Taxes | \$2,025,946 | \$2,066,465 | 2.00% |
| Allocations from Reserve | N/A | \$158,000 | N/A |
| School Tax Levy/STAR | \$8,492,589 | \$8,700,912 | 2.45% |
| Fund Balance Allocation | \$1,500,000 | \$1,600,000 | 6.67% |
| TOTAL REVENUE | \$26,819,862 | \$27,623,921 | 2.99% |

BUDGET APPROPRIATIONS : WHERE DOES THE MONEY GO?

| DESCRIPTION | 2023-24 BUDGETED | 2024-25 PROPOSED BUDGET | % CHANGE YEAR TO YEAR |
|-----------------------------|---------------------|-------------------------|-----------------------|
| Employee Salaries | \$10,786,425 | \$10,474,689 | -2.89% |
| Employee Benefits | \$7,554,277 | \$8,188,244 | 8.39% |
| Debt Service/Fund Transfers | \$2,366,781 | \$2,536,775 | 7.18% |
| BOCES Costs | \$2,731,529 | \$2,833,580 | 3.74% |
| All Other Costs | \$3,380,850 | \$3,590,633 | 6.21% |
| TOTAL EXPENSES | \$26,819,862 | \$27,623,921 | 2.99% |

THREE-PART BUDGET



See Page 5 for information on the Three-Part Budget

RESIDENTS TO ELECT TWO TO BOARD OF ED.

On May 21, residents will vote to fill two seats on the Schoharie CSD Board of Education for three-year terms beginning July 1, 2024. The seats are currently held by Lance Hellstrom, who is not seeking re-election, and Lynda Lewandowski, who is running for a second term. Their current terms expire June 30, 2024.

The board is comprised of seven residents who serve overlapping, unpaid terms of three years each. Together, they establish district policies, approve an annual budget proposal, approve or disapprove the superintendent's recommendations on personnel matters and contracts, review courses of study and textbooks, and act as a communication link between residents and the school district. Board of education candidate information is provided below. They are listed in ballot order.



Lynda Lewandowski is running for re-election to her second term on the Schoharie CSD Board of Education.

She previously worked in the Jr./Sr. High School for ten years as a teacher aide, substitute teacher, attendance office, ISS room, business office,

study hall, cafeteria and library aide before accepting her current position at SUNY Cobleskill. She is also employed by the Schoharie County Election Board as an election inspector.

She has volunteered for many years to chaperone sporting events, school dances, bonfires, musicals, graduations and other school functions.

Her seven children are all graduates of Schoharie High School.



Brad Bruno is seeking his first term on the Schoharie CSD Board of Education.

Bruno is employed by Union College as a professor of mechanical engineering. He has been at Union in this role since 2002. He teaches courses in thermodynamics, fluid mechanics, heat

transfer, internal combustion engines and design. He conducts research in aerogel-based catalysts for automotive pollutant mitigation. He has served three-year terms as the chair of the Mechanical Engineering Department and as a member of the Faculty Executive Committee.

Bruno is a graduate of Holmdel High School in Holmdel, NJ. He has a bachelor of science degree and a Ph. D. degree in mechanical engineering from Penn State University. He also holds a master of science degree in mechanical engineering from the University of Michigan.

He has coached some of the Schoharie's Odyssey of the Mind teams, and has coached T-ball for Schoharie Little League.

Bruno has two children that attend Schoharie CSD.



The proposed 2024-25 school budget supports and maintains student academic and extracurricular programming.



Steven Underwood is seeking his first term on the Schoharie CSD Board of Education.

Underwood is employed at the Walmart Distribution Center and works as a replenishment/machine operator. He operates

forklifts to select products to be distributed to stores.

He has a Regents Diploma from Schoharie CSD.

Underwood is member of the Central Bridge Fire Department, the Schoharie County Hazmat, Search and Rescue and Fire Prevention teams.

Underwood has three children that attend Schoharie CSD.



Laura Rosenthal is seeking her first term on the Schoharie CSD Board of Education.

Rosenthal is employed by the New York State Department of Health and is the bureau director for nursing home and other long-term

core rate setting. She manages a bureau responsible for Medicaid reimbursement.

She is a graduate of Lafayette High School and holds a bachelor of arts degree in International Studies from Kenyon College, as well as a masters degree in public administration from the University of North Carolina at Chapel Hill.

Rosenthal served on the board and as president of the Schoharie Free Library. She has coached Odyssey of the Mind and SYStem Soccer. She actively supported the school musical and Little League.

Rosenthal has a child that attends Schoharie CSD.

BALLOT PROPOSITIONS

Residents of Schoharie CSD will be asked to decide on the following propositions at the voting booth from noon to 8 p.m., Tuesday, May 21.

Proposition 1 - If approved, would authorize the Board of Education to expend the sum of \$27,623,921, for the 2024-25 school year. (See Page 1.)

Proposition 2 - If approved, would authorize the purchase of two 66-passenger buses, one 24-passenger buses, and three 7-passenger vehicles in an amount not to exceed \$580,000.

Proposition 3 - If approved, would increase the Schoharie Free Library tax levy from \$126,000 to \$146,000.

Proposition 4 - If approved, would authorize the Board of Education to transfer \$2 million from its capital reserve fund to finance the local share of capital projects and general improvements, renovations or additions to the district, including site work and the acquisition of original furnishings, equipment, machinery and apparatus for the purpose for which such buildings are used.

Proposition 5 - If approved, would establish a bus purchase capital reserve fund of an ultimate amount of \$1 million for the purposes of financing the direct purchases of school buses. The reserve fund would be established and maintained by available general fund balances.

RESIDENTS TO VOTE ON BUS PURCHASE

A proposition on the May 21 ballot will ask voters to consider authorizing the purchase of six replacement school buses/other vehicles—two 66-passenger buses, one 24-passenger bus and three 7-passenger vehicles in an amount not to exceed \$580,000.



If the bus purchase proposition is approved, the district would receive approximately 75 percent of the purchase price in state aid. The school district would use an existing bus purchase capital reserve fund to purchase the buses, resulting in no additional cost to taxpayers.

Why does the district purchase buses every school year? The proposed bus purchases are part of an ongoing bus replacement plan designed to ensure students are transported on buses that meet the latest safety standards. The plan also allows the district to trade in or phase out older, high-mileage vehicles to avoid the cost inefficiencies related to keeping them in service.

BUS PURCHASE RESERVE FUND IS ON THE BALLOT

A proposition to establish a new bus purchase capital reserve fund for future years is also on the ballot. The establishment of the new fund will not impact the district's tax levy. It will be established and maintained using available general fund balances.

LIBRARY FUNDING SOUGHT FOR SCHOHARIE FREE LIBRARY

New York State Education Law allows libraries to place a funding proposition on school district ballots and requires school districts, at the libraries' request, to levy and collect taxes for libraries. The amount of the tax levy collected by a school district for a library remains the same each year until the library requests a proposition to change that amount.

On May 21, Schoharie CSD residents will be asked to vote on a proposition to increase the annual tax levy for the Schoharie Free Library Association from \$126,000 to \$146,000. If the proposition is approved, Schoharie Central School District would annually levy and collect taxes in the new amount for the library beginning in the 2024-25 fiscal year.

Taxes levied for the Schoharie Free Library go directly to the library to fund services provided to Schoharie CSD residents. The library is a separate legal entity with its own funding and budget. The amount authorized for library services is listed as a separate line on tax bills.

RESERVE FUND TRANSFER IS ON THE MAY 21 BALLOT

The Schoharie CSD Board of Education will ask voters to transfer \$2 million from a capital reserve fund established in 2023. The purpose of the fund is to finance the local share of the \$25.9 million capital project voters approved in 2022 and will be used for general improvements, reconstruction, renovations or additions to the district's buildings, including site work and the acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are used. The establishment of the fund will not impact the district's tax levy.

SCS RECOGNIZES CLASS OF 2024'S TOP STUDENTS

Sophia Styles has been named valedictorian of Schoharie Jr./Sr. High School's Class of 2024. She has attended Schoharie Central School since kindergarten. She is the daughter of Carrie and John Styles.

Sophia is involved in several clubs, including the Youth Belonging Leadership Team (YBLT), Key Club, and is vice president of National Honor Society. She has volunteered at the Schoharie Free Library, served on the NYS Governor's Youth Council, and works on a blueberry farm in the summer. Sophia is involved in every musical ensemble and production she is able to participate in, and absolutely loved playing the role of Mary Poppins this year. She has also played on the varsity tennis and volleyball teams. In her free time, Sophia enjoys playing pickleball, hanging out with her friends, practicing piano, listening to indie rock or jazz, and watching movies.

After graduation, Sophia plans on attending Buffalo State University to major in music education, and hopes to find time to minor in some kind of visual art. She wants to thank her parents for always encouraging her to do her best and supporting her interests. Sophia would also like to thank her teachers for helping her become a better student—and person—every day.



Sophia Styles, Valedictorian

Daniel Cater has been named salutatorian of Schoharie Jr./Sr. High School's Class of 2024. He has attended Schoharie Central School since kindergarten. He is the son of Chris and Sandy Cater. His sister, Savannah, graduated from Schoharie in 2020.

Daniel is a member of the National Honor Society. He has participated in modified and JV basketball. He has also volunteered his time to recreate the elementary library website. Outside of school, he enjoys the outdoors, riding ATVs, and working on computer programming projects. In the summer he works at The Olde Tater Barn as a cook.

After high school, Daniel plans on attending Siena College to pursue a degree in computer science. Daniel would like to thank his parents and teachers for supporting him throughout the years and for all of the memories.



Daniel Cater, Salutatorian

THREE-PART BUDGET



New York state requires school districts to present budgets in three parts. The proposed 2024-25 Schoharie Central School District budget to be voted on May 21 includes the following:

Program Budget

\$21,545,185 – The salaries and benefits of all certified faculty and staff, teacher aides, monitors and nurses. Also included are in-service training, library costs, transportation, co-curricular programs and interscholastic athletics.

Capital Budget

\$4,115,388 – Debt service on building additions and renovations, bus purchases, property assessment challenges and court-ordered costs, and operations/ maintenance costs, including staff.

Administrative Budget

\$1,963,348 – The salaries and benefits of all professional staff members who spend 50 percent or more of their time in administration, finance and supervision. Also included are clerical staff, public information, curriculum development and supervision, research, planning and evaluation, legal services, and school board-related costs.



Board of Education

Terry Burton, President
Daniel Guasp, Vice President
Tara Barton
John Florussen
Laraine Gell
Lance Hellstrom
Lynda Lewandowski

David M. Blanchard
Superintendent of Schools



CENTRAL SCHOOL DISTRICT
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SCHOHARIE, NY 12157
WWW.SCHOHARIESCHOOLS.ORG

Produced in cooperation with Capital Region BOCES Engagement & Development Services.

| SCHOHARIE CENTRAL SCHOOL DISTRICT BUDGET NOTICE | 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, Excluding Levy for Permissible Exclusions | \$8,492,589 | \$8,488,899 | |
| H. Total Proposed School Year Tax Levy, Excluding 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 |
| * If the Board of Education must adopt a contingent budget for 2024-25, the following non-mandatory items in the proposed budget would need to be modified: equipment purchases that are not aided by New York State Aid; non-essential minor maintenance; personal supplies for students; use of facilities by outside entities (unless user fees are paid); local subsidy of the food service program. Also, the administrative budget component cannot exceed that of the previous year, and the tax levy cannot exceed the amount of the previous school year. | | | |
| ** 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 million from Capital Reserve for Project | \$2,000,000 |
| | | Reestablish Bus Purchase Capital Reserve | \$1,000,000 |

| | Under the Budget Proposed for the 2024-25 School Year |
|---|--|
| Estimated Basic STAR Exemption Savings ¹ | \$510.00 |

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Schoharie CSD, Schoharie County, New York, will be held at Schoharie Jr./Sr. HS in said district on Tuesday, May 21, 2024 between the hours of noon and 8 pm, prevailing time in the Schoharie school(s), at which time the polls will be opened 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.