SCHOHARIE CENTRAL SCHOOL DISTRICT

2025-26 PROPOSED BUDGET

Budget Vote and Board Member Election
Tuesday, May 20, 2025

Board of Education
Terry Burton, President
Daniel Guasp, Vice President
Tara Barton
Brad Bruno
John Florussen
Laraine Gell
Laura Rosenthal

David M. Blanchard
Superintendent of Schools

David J. Baroody
Assistant Superintendent for Business Operations

David M. Blanchard

Schoharie Central School District

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

TO: Schoharie Central School District Stakeholders / Community Members
FROM: David M. Blanchard, Superintendent of Schools
DATE: April, 2025
RE: Introduction to Budget Document for 2025-26

The Board of Education has adopted the Proposed Budget for the 2025-26 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 $28,273,659, which is an increase of 2.35 percent over the adopted 2024-25 budget of $27,623,921. 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 would 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 on capital improvements, BOCES payments, and the high cost for special needs students who are educated in alternative settings.

If approved by the voters on May 20th, the 2025-26 Budget would reflect a moderate increase to the existing tax levy by 2.95%. 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 2024 was 2.95 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 53% of the revenue for the 2025-26 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, stakeholders and community members 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 (expended).

If there are any questions regarding the 2025-26 Budget for Schoharie Central School District, please contact me at 518-295-6679, dblanchard@schoharieschools.org; or David Baroody, Assistant Superintendent for Business Operations, at 518-295-6673, dbaroody@schoharieschools.org.

Schoharie Central School District

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2025-26 School Fiscal Year

Schoharie Central School District

BUDGET VOTE / BOARD MEMBER ELECTION
MAY 20, 2025

The Schoharie Central School District Board of Education has scheduled the vote on the 2025-26 school district budget, the election of three members of the Board of Education; voting on the purchase of two replacement school transportation vehicles at a purchase cost not to exceed $340,000; and a $15,000 increase in the public library levy, for Tuesday, May 20th. 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 $28,273,659; a 2.35 percent change from the 2024-25 adopted budget, which was $27,623,921.

The three Board of Education seats are unpaid and are for terms of three years each during July 1, 2025 to June 30, 2028. Candidates are elected "at-large".

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

Tara Barton
Daniel Guasp
Emily Gigandet

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

Schoharie Central School District

Propositions on the Ballot for May 20, 2025

PROPOSITION #1 - SCHOOL DISTRICT OPERATING BUDGET FOR 2025-26

"Shall the Board of Education of the Schoharie Central School District be authorized to expend the sum of $(amount to be determined) as the school district budget for the 2025-26 school year during the period of July 1, 20245to June 30, 2026, and to levy the necessary tax therefor, net of revenues and state aid?"

PROPOSITION #2 - SCHOOL BUS PURCHASES DURING 2025-26

"Shall the Board of Education of the Schoharie Central School District be authorized to: (1) purchase two 66-passenger Buses, in an amount not to exceed the total purchase price of $340,000, (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 $340,000 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 DURING 2025-26

"Shall the Schoharie Central School District, Schoharie County, State of New York, be authorized to levy taxes in the amount of $161,000, 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 2025-26 fiscal year and each year thereafter until changed?"

2025-26 Budget Summary

- The 2025-26 school fiscal year tentative Budget is a total of **$28,273,659**
- The budget change amount is an overall **$649,738** increase, which is **2.35%** more compared to 2024-25
- **$441,060** of the budget increase is due to an increase in Employee Benefits
- **$204,531** of the budget increase is attributed to necessary Debt Service payments.

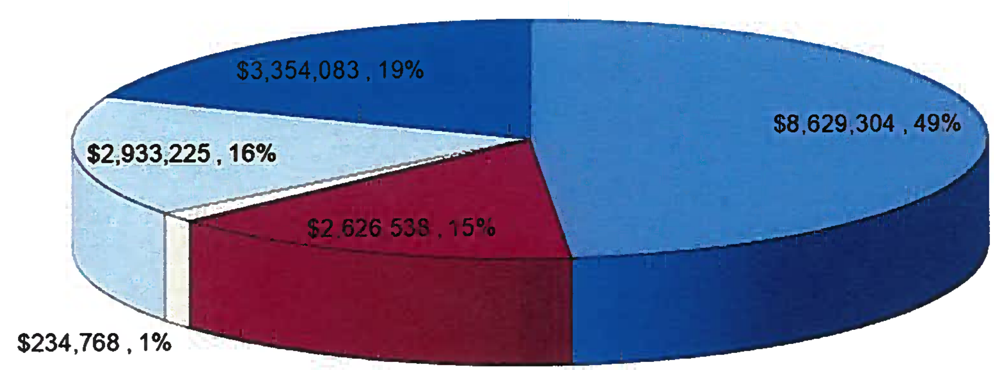
Revenue Status of the 2025-2026 Budget

- The budget for 2025-26 has a ***2.95% tax levy increase*** (including the STAR value) – **A 2.95% tax levy increase is similar to the 2.95% Inflation Rate per the State Education Department**.
- This tax levy and rate change is within the NYS Tax Cap requirement.
- The Governor has proposed a projected **$224,322 (2.66%) INCREASE** in NY State Foundation Aid.

2025-26 Budget Summary

Where the Money Goes...

DESCRIPTION	2024-25 Adopted Budget	2025-26 Proposed Budget	2025-26 *$ Change*	2025-26 *% Change*	2025-26 % Share
Employee Salaries	$10,436,689	$10,495,741	$59,052	0.57%	37.12%
Employee Benefits	$8,188,244	$8,629,304	$441,060	5.39%	30.52%
Debt Service	$2,422,007	$2,626,538	$204,531	8.44%	9.29%
Transfers to Other Funds	$114,678	$234,768	$120,090	104.72%	0.83%
BOCES Costs	$2,833,580	$2,933,225	$99,645	3.52%	10.37%
All Other Costs	$3,628,723	$3,354,083	($274,640)	-7.57%	11.86%
TOTALS	**$27,623,921**	**$28,273,659**	**$649,738**	**2.35%**	**100.00%**



Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
Administrative Components						
1010	BOARD OF EDUCATION	*	11,796.00	11,230.00	566.00	5.040%
1040	DISTRICT CLERK	*	11,464.00	11,084.00	380.00	3.428%
1060	DISTRICT MEETING	*	4,800.00	4,800.00	0.00	0.000%
10		**	28,060.00	27,114.00	946.00	3.489%
1240	CHIEF SCHOOL ADMINISTRATOR	*	281,956.00	269,963.00	11,993.00	4.442%
12		**	281,956.00	269,963.00	11,993.00	4.442%
1310	BUSINESS ADMINISTRATION	*	342,933.00	284,507.00	58,426.00	20.536%
1320	AUDITING	*	29,000.00	32,000.00	(3,000.00)	(9.375%)
1325	TREASURER	*	44,474.00	43,200.00	1,274.00	2.949%
1330	TAX COLLECTOR	*	9,575.00	10,900.00	(1,325.00)	(12.156%)
1345	PURCHASING	*	26,025.00	56,972.00	(30,947.00)	(54.320%)
1380	FISCAL AGENT FEE	*	7,000.00	7,000.00	0.00	0.000%
13		**	459,007.00	434,579.00	24,428.00	5.621%
1420	LEGAL	*	50,000.00	50,000.00	0.00	0.000%
1430	PERSONNEL	*	44,554.00	37,525.00	7,029.00	18.732%

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Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
1460	RECORDS MANAGEMENT OFFICER	*	9,292.00	89,950.00	(80,658.00)	(89.670%)
1480	PUBLIC INFORMATION & SERVICES	*	99,042.00	93,710.00	5,332.00	5.690%
14		**	202,888.00	271,185.00	(68,297.00)	(25.185%)
1670	CENTRAL PRINTING & MAILING	*	16,200.00	16,200.00	0.00	0.000%
1680	CENTRAL DATA PROCESSING	*	86,224.00	86,950.00	(726.00)	(0.835%)
16		**	102,424.00	103,150.00	(726.00)	(0.704%)
1910	UNALLOCATED INSURANCE	*	105,000.00	101,000.00	4,000.00	3.960%
1920	SCHOOL ASSOCIATION DUES	*	9,900.00	9,900.00	0.00	0.000%
1981	BOCES ADMINISTRATIVE COSTS	*	120,717.00	107,284.00	13,433.00	12.521%
19		**	235,617.00	218,184.00	17,433.00	7.990%
1		***	1,309,952.00	1,324,175.00	(14,223.00)	(1.074%)
2020	SUPERVISION-REGULAR SCHOOL	*	514,463.00	509,488.00	4,975.00	0.976%
2070	INSERVICE TRAINING-INSTRUCTION	*	49,886.00	39,685.00	10,201.00	25.705%
20		**	564,349.00	549,173.00	15,176.00	2.763%
2		***	564,349.00	549,173.00	15,176.00	2.763%

Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
Totals For Administrative Components:			1,874,301.00	1,873,348.00	953.00	0.051%
Capital Components						
1620	OPERATION OF PLANT	*	1,389,713.00	1,467,381.00	(77,668.00)	(5.293%)
1621	MAINTENANCE OF PLANT	*	271,752.00	261,000.00	10,752.00	4.120%
16		**	1,661,465.00	1,728,381.00	(66,916.00)	(3.872%)
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		***	1,664,465.00	1,731,381.00	(66,916.00)	(3.865%)
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	*	1,650,113.00	2,259,813.00	(609,700.00)	(26.980%)
9731	BOND ANTIC NOTES - SCHOOL CONSTRUCTION	*	810,425.00	0.00	810,425.00	<N/A>
9732	BOND ANTICIPATION NOTES - BUSES	*	166,000.00	162,194.00	3,806.00	2.347%

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Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
9785	INSTALLMENT PURCHASE DEBT	*	0.00	0.00	0.00	<N/A>
9789	OTHER DEBT	*	0.00	0.00	0.00	<N/A>
97		**	2,626,538.00	2,422,007.00	204,531.00	8.445%
9950	TRANSFER TO CAPITAL	*	100,000.00	0.00	100,000.00	<N/A>
99		**	100,000.00	0.00	100,000.00	<N/A>
9		***	2,726,538.00	2,422,007.00	304,531.00	12.573%
Totals For Capital Components:			4,391,003.00	4,153,388.00	237,615.00	5.721%
Program Components						
2110	TEACHING-REGULAR SCHOOL	*	5,586,486.00	5,603,780.00	(17,294.00)	(0.309%)
21		**	5,586,486.00	5,603,780.00	(17,294.00)	(0.309%)
2250	PROGRAMS-STUDENTS W/ DISABIL	*	3,350,700.00	3,381,112.00	(30,412.00)	(0.899%)
2280	OCCUPATIONAL EDUCATION	*	721,800.00	694,768.00	27,032.00	3.891%
22		**	4,072,500.00	4,075,880.00	(3,380.00)	(0.083%)
2330	TEACHING-SPECIAL SCHOOLS	*	71,185.00	46,280.00	24,905.00	53.814%
23		**	71,185.00	46,280.00	24,905.00	53.814%

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2025-2026 GF Preliminary (1) (Summary) By ST3 Account Component Analysis

Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	167,896.00	169,886.00	(1,990.00)	(1.171%)
2620	EDUCATIONAL TELEVISION	*	0.00	0.00	0.00	<N/A>
2630	COMPUTER ASSISTED INSTRUCTION	*	528,459.00	514,394.00	14,065.00	2.734%
26		**	696,355.00	684,280.00	12,075.00	1.765%
2805	ATTENDANCE-REGULAR SCHOOL	*	850.00	850.00	0.00	0.000%
2810	GUIDANCE-REGULAR SCHOOL	*	285,554.00	283,489.00	2,065.00	0.728%
2815	HEALTH SERVICES-REGULAR SCHOOL	*	148,581.00	191,965.00	(43,384.00)	(22.600%)
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	*	111,536.00	108,575.00	2,961.00	2.727%
2825	SOCIAL WORK SRVC-REG SCHOOL	*	62,699.00	76,284.00	(13,585.00)	(17.808%)
2850	CO-CURRICULAR ACTIV-REG SCHL	*	92,616.00	92,616.00	0.00	0.000%
2855	INTERSCHOL ATHLETICS -REG SCHL	*	276,382.00	286,300.00	(9,918.00)	(3.464%)
28		**	978,218.00	1,040,079.00	(61,861.00)	(5.948%)
2		***	11,404,744.00	11,450,299.00	(45,555.00)	(0.398%)
5510	DISTRICT TRANSPORTATION	*	1,438,866.00	1,480,665.00	(41,799.00)	(2.823%)

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Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
5530	GARAGE BUILDING	*	396,773.00	359,441.00	37,332.00	10.386%
5540	CONTRACT TRANSPORTATION	*	0.00	0.00	0.00	<N/A>
55		**	1,835,639.00	1,840,106.00	(4,467.00)	(0.243%)
5		***	1,835,639.00	1,840,106.00	(4,467.00)	(0.243%)
8070	CENSUS	*	3,900.00	3,768.00	132.00	3.503%
80		**	3,900.00	3,768.00	132.00	3.503%
8		***	3,900.00	3,768.00	132.00	3.503%
9010	STATE RETIREMENT	*	390,000.00	390,000.00	0.00	0.000%
9020	TEACHERS' RETIREMENT	*	840,000.00	840,000.00	0.00	0.000%
9030	SOCIAL SECURITY	*	860,000.00	820,000.00	40,000.00	4.878%
9040	WORKERS' COMPENSATION	*	46,516.00	57,344.00	(10,828.00)	(18.883%)
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	*	6,346,888.00	5,935,000.00	411,888.00	6.940%
9089	OTHER - BENEFITS	*	117,400.00	117,400.00	0.00	0.000%
90		**	8,629,304.00	8,188,244.00	441,060.00	5.387%

Account	Description		2025 - 26 Proposed Budget	2024 - 25 Budget	Dollar Change	Percent Change
9901	TRANSFER TO OTHER FUNDS	*	134,768.00	114,768.00	20,000.00	17.426%
99		**	134,768.00	114,768.00	20,000.00	17.426%
9		***	8,764,072.00	8,303,012.00	461,060.00	5.553%
Totals For Program Components:			22,008,355.00	21,597,185.00	411,170.00	1.904%
	Grand Totals:		28,273,659.00	27,623,921.00	649,738.00	2.352%
Component Percentage Analysis						
Administrative			6.629%	6.782%	<N/A>	0.051%
Capital			15.530%	15.035%	<N/A>	5.721%
Program			77.840%	78.183%	<N/A>	1.904%
	Totals:		100.000%	100.000%	<N/A>	<N/A>

SCHOHARIE CENTRAL SCHOOL DISTRICT
2025-26 PROPOSED BUDGET IN THREE PARTS

The 2025-26 Budget for Schoharie Central School District is the amount of $28,273,659; a change from the previous year in the amount of $649,738 (2.35%) 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.

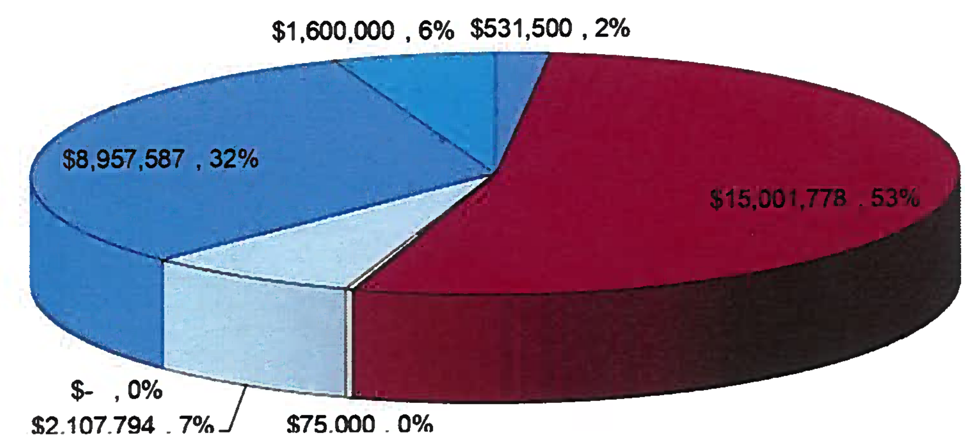
CAPITAL COMPONENT: Provides for the expenditures of the debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

COMPARING COMPONENTS	2024-25	2025-26	Dollar Change	Percent Chang
Administrative Component	$1,873,348	$1,874,301	$953	Negligible
Program Component	$21,597,185	$22,008,355	$411,170	1.90
Capital Component	$4,153,388	$4,391,003	$237,615	5.70
TOTAL	**27.623,921**	**$28,273,659**	**$649,738**	**2.35**

2025-26 Budget Summary

Where the Money Comes From...

DESCRIPTION	2024-25 Adopted Budget	2025-26 Proposed Budget	2025-26 *$ Change*	2025-26 *% Change*	2025-26 % Share
Miscellaneous Revenues	$ 512,500	$ 531,500	$19,000	3.71%	1.88%
State Aid	$ 14,511,044	$ 15,001,778	$490,734	3.38%	53.06%
Medicaid and Federal Aid	$ 75,000	$ 75,000	$0	0.00%	0.27%
Payments in Lieu of Taxes	$ 2,066,465	$ 2,107,794	$41,329	2.00%	7.45%
Allocation from Reserves	$ 158,000	$ -	($158,000)		0.00%
Tax Levy and STAR	$ 8,700,912	$ 8,957,587	$256,675	2.95%	31.68%
Fund Balance Allocation	$ 1,600,000	$ 1,600,000	$0	0.00%	5.66%
TOTALS	**$27,623,921**	**$28,273,659**	**$649,738**	**2.35%**	**100.00%**



Schoharie Central School District

2025-26 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2025-26 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.

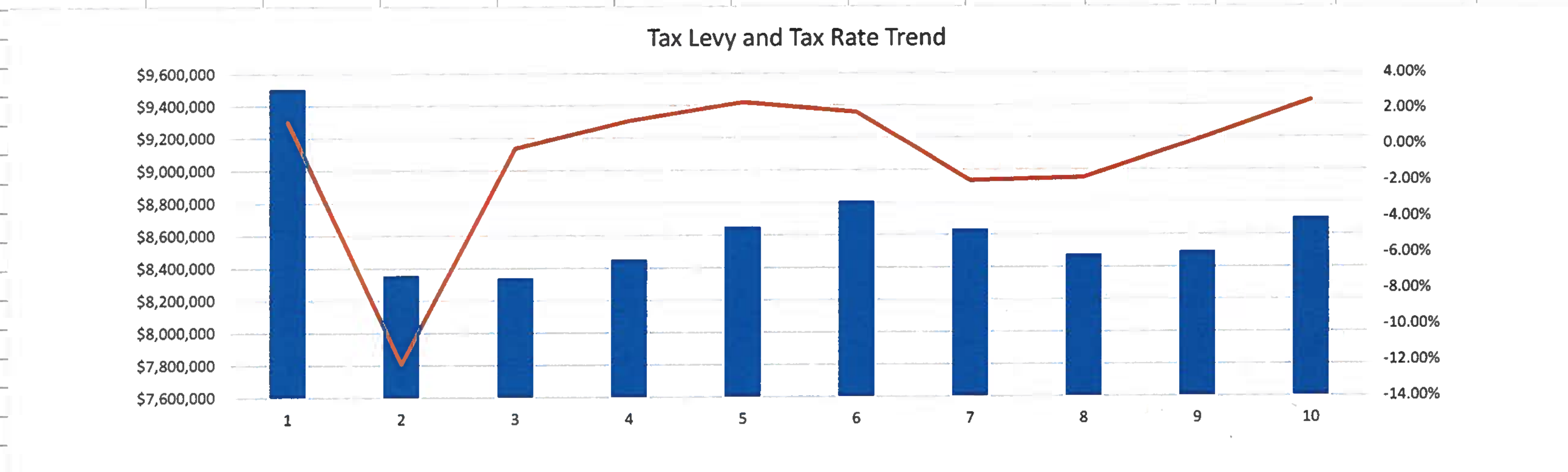
Any preliminary school tax rate impact discussed during the time before the public vote on the budget is subject to change by the above factors.

The change in the tax levy for the 2025-26 budget is proposed to be an increase of 2.95 percent, which is in accordance with the Tax Levy Limitation formula. According to the New York State Education Dept., the 2024 change in the CPI (Consumer Price Index) was 2.95 percent.

Schoharie Central School District

Trend of Budgets, State Aid, Tax Levy

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Ten Year	2025-26
	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	Trend	proposed
Budget	$22,382,061	$22,887,057	$23,415,819	$23,822,954	$24,520,229	$24,756,356	$25,479,286	$25,895,704	$ 26,819,862	$27,623,921	$524,186	$ 28,273,659
change	3.25%	2.26%	2.31%	1.74%	2.93%	0.96%	2.92%	1.63%	3.57%	3.00%	2.46%	2.35%
State Aid	$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	$394,889	$ 15,001,778
change	6.93%	3.93%	2.12%	2.13%	5.13%	-0.20%	8.22%	3.87%	6.55%	0.88%	3.95%	3.38%
Tax Levy	$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	-$80,460	$ 8,957,587
change	1.31%	-12.13%	-0.19%	1.35%	2.37%	1.81%	-1.99%	-1.84%	0.23%	2.45%	-0.66%	2.95%



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2025-26 School District Budget Notice: Schoharie Central SD

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	$ 27,623,921	$28,273,659	$28,250,703
Increase/Decrease for the 2025-26 School Year		$649,738	$626,782
Percentage Increase/Decrease in Proposed Budget		2.35%	2.20%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	$ 8,700,912	$8,957,587	
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)	$ 8,700,912	$ 8,957,587	$8,934,631
F. Total Permissible Exclusions	$ 212,013	$ 292,169	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	$ 8,488,899	$ 8,665,418	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	$ 8,488,899	$ 8,665,418	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	$ 0	$ 0	
Administrative Component	$1,873,348	$1,874,301	$1,855,657
Program Component	$21,597,185	$22,008,355	$22,008,355
Capital Component	$4,153,388	$4,391,003	$4,386,691

* Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Reductions totaling -$22,956 for non-contingent expenses, with a corresponding change to the property tax levy.

** 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 Two 66-Passenger School Buses	$ 340,000
Levy for Schoharie Public Library	$ 161,000

*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 2025-26 School Year
Estimated Basic STAR Exemption Savings[1]	$ 476.00

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Schoharie Central School District, Schoharie County, New York, will be held at the Jr./Sr. High School Gymnasium on Tuesday, May 20, 2025 between the hours of 12:00 pm and 8:00 pm, prevailing time, during which times the polls will be open for voting by paper ballot registered on a machine reader.

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

2025-26 PROPERTY TAX REPORT CARD

SCHOHARIE CENTRAL SCHOOL DISTRICT
CONTACT: DAVID J. BAROODY, ASSISTANT SUPT.
TELEPHONE NUMBER: 518-295-6677

	BUDGETED 2024-25 (A)	PROPOSED BUDGET 2025-26 (B)
TOTAL BUDGETED AMOUNT, NOT INCLUDING SEPARATE PROPOSITIONS	$ 27,623,921	$ 28,273,659
A. PROPOSED TAX LEVY TO SUPPORT THE TOTAL BUDGETED AMOUNT [1]	$ 8,700,912	$ 8,957,587
B. TAX LEVY TO SUPPORT LIBRARY DEBT, IF APPLICABLE	$ -	$ -
C. TAX LEVY FOR NON-EXCLUDABLE PROPOSITIONS, IF APPLICABLE [2]	$ -	$ -
D. TOTAL TAX CAP RESERVE AMOUNT USED TO REDUCE CURRENT YEAR LEVY, IF APPLICABLE	$ -	$ -
E. TOTAL PROPOSED SCHOOL YEAR TAX LEVY (A + B + C - D)	$ 8,700,912	$ 8,957,587
F. PERMISSIBLE EXCLUSIONS TO THE SCHOOL TAX LEVY LIMIT	$ 212,013	$ 292,169
G. SCHOOL TAX LEVY LIMIT, EXCLUDING LEVY FOR PERMISSIBLE EXCLUSIONS [3]	$ 8,488,899	$ 8,665,418
H. TOTAL PROPOSED SCHOOL YEAR TAX LEVY, EXCLUDING LEVY TO SUPPORT LIBRARY DEBT AND/OR PERMISSIBLE EXCLUSIONS (E - B - F + D)	$ 8,488,899	$ 8,665,418
I. DIFFERENCE: (G - H); (NEGATIVE VALUE REQUIRES 60.0% VOTER APPROVAL) [2]	$ -	$ -
PUBLIC SCHOOL ENROLLMENT	810	802
CONSUMER PRICE INDEX	4.12%	2.95%

[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, include any carryover from 2023-24 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	ACTUAL 2024-25 (D)	ESTIMATED 2025-26 (E)
ADJUSTED RESTRICTED FUND BALANCE	$ 6,534,672	4,568,951
ASSIGNED APPROPRIATED FUND BALANCE	$ 1,600,000	1,600,000
ADJUSTED UNRESTRICTED FUND BALANCE	$ 1,227,311	1,125,000
ADJUSTED UNRESTRICTED FUND BALANCE AS A PERCENT OF THE TOTAL BUD	4.44%	3.98%

SCHEDULE OF RESERVE FUNDS

RESERVE TYPE	RESERVE NAME	RESERVE DESCRIPTION *	3/31/25 ACTUAL BALANCE	6/30/25 ESTIMATED ENDING BALANCE	INTENDED USE OF THE RESERVE DURING 2025-26
CAPITAL	CAPITAL PROJECTS RESERVE	TO PAY THE COST OF ANY OBJECT OR PURPOSE FOR WHICH BONDS MAY BE ISSUED.	$ 500,000	$ 500,000	0
REPAIR	REPAIR RESERVE	TO PAY THE COST OF REPAIRS TO CAPITAL IMPROVEMENTS OR EQUIPMENT.	$ 88,047	$ 88,047	0
WORKERS' COMPENSATION	WORKERS' COMPENSATION RESERVE	TO PAY FOR WORKERS COMPENSATION AND BENEFITS.	$ 227,570	$ 227,570	$58,000 FOR WORKERS' COMPENSATION
UNEMPLOYMENT INSURANCE	UNEMPLOYMENT INSURANCE RESERVE	TO PAY THE COST OF REIMBURSEMENT TO THE STATE UNEMPLOYMENT INSURANCE FUND.	$ 50,000	$ 60,000	0
RESERVE FOR TAX REDUCTION		FOR THE GRADUAL USE OF THE PROCEEDS OF THE SALE OF SCHOOL DISTRICT REAL PROPERTY.	$ -	$ -	0
MANDATORY RESERVE FOR DEBT SERVICE	DEBT SERVICE RESERVE	TO COVER DEBT SERVICE PAYMENTS ON OUTSTANDING OBLIGATIONS (BONDS, BANS) AFTER THE SALE OF DISTRICT CAPITAL ASSETS OR IMPROVEMENTS.	$ -	$ -	0
INSURANCE	INSURANCE RESERVE	TO PAY LIABILITY, CASUALTY, AND OTHER TYPES OF UNINSURED LOSSES.	$ 397,000	$ 420,000	0
PROPERTY LOSS	PROPERTY LOSS RESERVE	TO ESTABLISH AND MAINTAIN A PROGRAM OF RESERVES TO COVER PROPERTY LOSS.	$ 150,000	$ 150,000	0
LIABILITY	LIABILITY RESERVE	TO ESTABLISH AND MAINTAIN A PROGRAM OF RESERVES TO COVER LIABILITY CLAIMS INCURRED.	$ 150,000	$ 150,000	0
TAX CERTIORARI		TO ESTABLISH A RESERVE FUND FOR TAX CERTIORARI SETTLEMENTS	$ -	$ -	0
RESERVE FOR INSURANCE RECOVERIES		TO ACCOUNT FOR UNEXPENDED PROCEEDS OF INSURANCE RECOVERIES AT THE FISCAL YEAR END.	$ -	$ -	0
EBALR – EMPLOYEE BENEFIT ACCRUED LIABILITY	COMPENSATED ABSENCES RESERVE	FOR THE PAYMENT OF ACCRUED 'EMPLOYEE BENEFITS' DUE TO EMPLOYEES UPON TERMINATION OF SERVICE.	$ 644,713	$ 675,000	0
RETIREMENT CONTRIBUTION	EMPLOYEES' RETIREMENT RESERVE	TO FUND EMPLOYER RETIREMENT CONTRIBUTIONS TO THE STATE AND LOCAL EMPLOYEES' RETIREMENT SYSTEM	$ 1,788,334	$ 1,788,334	$100,000 TO PAY ERS EMPLOYER CONTRIBUTION
OTHER RESERVE	TEACHERS' RETIREMENT RESERVE	TO FUND EMPLOYER RETIREMENT CONTRIBUTIONS TO THE NYS TEACHERS' RETIREMENT SYSTEM	$ 493,648	$ 510,000	0
			$ 4,489,312	$ 4,568,951	$ 158,000

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ESSA/SLFS - District Level Actual Expenditures 2023-2024

for SCHOHARIE CSD

(Bedscode: 541201040000)

District Level Actual Expenditures 2023-2024

This form has been successfully submitted.

Program Detail Area (Include School-Level and District-Level Costs)

1. Special Education

1,593,925.01

Total Exclusions

	* Total Exclusions
1. Charter School Tuition	*0*
2. Debt Service	*2,131,852*
3. Other	*9,174,545.43*

Total Expenditures

Total Expenditures for All Schools in the District

* Total Expenditures

23,722,377.59

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All Schools Total Expenditures and Total Exclusions

* All Schools Total Expenditures and Total Exclusions

35,028,775.02

Reported ST-3 Value

The ST-3 value is updated from SAMS on the first weekday after the 1st and 15th of each month until November 15. From December through the close of the form, the ST-3 value is only updated on the first weekday after the 1st of the month.

* Most recent ST-3

35,028,769

If total expenditures does not closely align to the ST-3 value, please provide a brief explanation here. For details on the account codes included in the ST-3, please see the guidance for this year.

No response provided.

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Schoharie County
Real Property Tax Services Agency

PO Box 308 · 284 Main Street, Suite 125 · Schoharie, New York 12157
Tel: (518) 295-8349 · Fax: (518) 295-8486

Lisa Thom, CCD
Director

Ellen Rehberg
Deputy

To: School Business Administrator/Superintendent

From: Ellen Rehberg

Date: 4/2/2025

Re: Exemption Impact Report and Income limit request

In the fall of 2008 Section 495 was added to Real Property Tax Law. This requires a report of exemptions be attached to a school's tentative budget. The only information the school is required to add is the dollar amount of any PIOLT programs. This amount would be entered at the bottom of the report and on a separate report, RP-495 PILOT.

The exemption impact report for Schoharie County parcels in your school district is enclosed/attached and a blank copy of the RP-495 PILOT for your use, if needed.

As we approach Final Roll, I would like to request confirmation of your school's income limits for Senior Citizens and Disabled tax exemptions. Also, any new exemptions you have initiated. Please provide this information to me via email: ellen.rehberg@co.schoharie.ny.us or fax 518-295-8486

Thank you,

Ellen Rehberg

Ellen Rehberg

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NYS - Real Property System
County of Schoharie

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/2/2025 08:17:29
Total Assessed Value 517,708,878

Equalized Total Assessed Value 877,238,807

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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	40,625	0.00
13100	CO - GENERALLY	RPTL 406(1)	9	27,312,970	3.11
13500	TOWN - GENERALLY	RPTL 406(1)	25	3,118,489	0.36
13510	TOWN - CEMETERY LAND	RPTL 446	8	264,704	0.03
13650	VG - GENERALLY	RPTL 406(1)	21	2,547,817	0.29
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	51,563	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	2,817,187	0.32
13800	SCHOOL DISTRICT	RPTL 408	5	28,243,485	3.22
13850	BOCES	RPTL 408	1	2,943,438	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	976,094	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	12	155,684,394	17.75
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	8,292,053	0.95
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	3	284,419	0.03
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	1,310,468	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	73,438	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	23	5,701,489	0.65
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	4,040	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	11,032,535	1.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	11,102	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,686,250	0.19
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	453,125	0.05
41400	CLERGY	RPTL 460	7	17,094	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	1	19,796	0.00
41696	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	3	9,273	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	18	581,958	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	264	18,470,740	2.11
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	169	10,992,600	1.25
41800	PERSONS AGE 65 OR OVER	RPTL 467	21	1,791,171	0.20
41804	PERSONS AGE 65 OR OVER	RPTL 467	23	906,026	0.10
41834	ENHANCED STAR	RPTL 425	480	41,047,958	4.68
41854	BASIC STAR 1999-2000	RPTL 425	698	22,979,876	2.62
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	25	319,610	0.04
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	57,374	0.01

NYS - Real Property System
County of Schoharie

Assessor's Report - 2024 - Prior Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/2/2025 08:17:29
Total Assessed Value 517,708,878

Equalized Total Assessed Value 877,238,807

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
44114	FIRST-TIME HOMEBUYERS - NEW CO	RPTL 457	2	86,688	0.01
44214	HOME IMPROVEMENTS	RPTL 421-f	12	138,736	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	8	820,662	0.09
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	7	540,462	0.06
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	2	5,628,125	0.64
Total Exemptions Exclusive of System Exemptions:			**1,890**	**357,257,834**	**40.73**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**1,890**	**357,257,834**	**40.73**

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: ______________

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