

SCHOHARIE CENTRAL SCHOOL DISTRICT

2026-2027 PROPOSED BUDGET STATEMENT

Budget Vote and Board Member Election

Tuesday, May 19, 2026

Board of Education

Daniel Guasp, President
John Florussen, Vice-President
Tara Barton
Brad Bruno
Laraine Gell
Emily Gigandet
Laura Rosenthal

David M. Blanchard
Superintendent of Schools

David J. Baroody
Assistant Superintendent of Business Operations

Schoharie Central School District

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Schoharie Central School District

P.O. 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, 2026
RE: Introduction to Budget Statement Document for 2026-27

The Board of Education has adopted the Proposed Budget for the 2026-27 school year. The Board approved this fiscally responsible and educationally sound plan that maintains the quality education 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 \$29,755,185, which is an increase of 5.24 percent over the adopted 2025-26 budget of \$28,273,659. 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. The budget development process reflected thoughtful, data-driven decisions that balance fiscal responsibility with the school district's updated strategic plan.

Most of the budget change is attributable to 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 costs of programs for special needs students.

If approved by the voters on May 19th, the 2026-27 Budget would reflect a necessary change to the existing tax levy by 2.95%. This percentage change follows the requirements of the Tax Levy Limitation requirement.

The proposed budget continues to achieve cost containment initiatives 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. State Aid comprises approximately 53% of the revenue for the 2026-27 Budget. The remaining 47% on the revenue side of the Budget is from the tax levy (including the STAR aid) other revenues, and an allocation from the fund balance.

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.

If there are any questions regarding the 2026-27 Budget for Schoharie Central School District, please contact me at 518-295-6679, dblanchard@schoharieschools.org; or David Baroody, Assistant Superintendent of Business Operations, at 518-295-6673, dbaroody@schoharieschools.org.

Schoharie Central School District

BUDGET VOTE / BOARD MEMBER ELECTION
MAY 19, 2026

The Schoharie Central School District Board of Education has scheduled the vote on the 2026-27 school district budget, the election of two members of the Board of Education; voting on the purchase of replacement school transportation vehicles at a purchase cost not to exceed \$560,000; a \$20,000 increase in the public library levy; and a facilities improvement capital project at a cost of \$3.9 million, for Tuesday, May 19th. 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 \$29,755,185; a 5.24 percent change from the 2025-26 adopted budget, which was \$28,273,659.

The two Board of Education seats are unpaid and are for terms of three years each during July 1, 2026 to June 30, 2029. Candidates are elected "at-large".

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

John Florussen
Jessica Kirby

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

Propositions on May 19, 2026

- **Proposition #1** – School District Operating Budget (2026-2027)
- **Proposition #2** – School Bus Purchases – Purchase Two 66 Passenger Buses/One 29-passenger bus with Wheel Chair Lift, and one 7-passenger transportation vehicle at a total cost of \$560,000 (before trade-ins).
- **Proposition #3** – Public Library Tax Levy: \$183,000 (increase of \$22,000)
- **Proposition #4** – Capital Project - \$3.9 Million (including the expenditure of \$500K from Capital Reserve)

Appropriation Status of the 2026-2027 Budget

- The District is looking at a tentative budget of \$29,755,185.
- The 2026-2027 Budget, would increase appropriations by \$1,481,526 (5.24%) over 2025-2026.
- The District will not be making any reductions to academic programing, athletics and/or instructional staff.

Main Reasons for Budgetary Increases:

- Health Insurance cost increases for both Medical/Rx Drugs
- Tuition Costs for students with special needs
- Increase in Debt Service Payments (Capital Projects/Bus Purchases)

Appropriation Status of the 2026-2027 Budget

The increase in appropriations compared to the 2025-2026 Budget is due to the following factors:

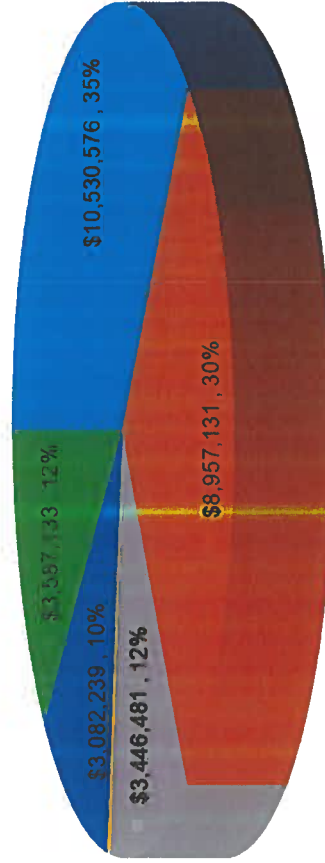
- **Increased cost of Employee Benefits – Approximately \$125K**
- **Increase in Debt Service payments – Approximately \$800K**
- **Continuation of increased Private School/BOCES Tuition Cost – An Approximate \$450K increase**

*****Over the course of the last 3 school years, the district as seen a 40% increase in the number of students who have moved into the district in need of outplaced special education services.***

2026-27 Budget Summary

Where the Money Goes...

DESCRIPTION	2025-26		2026-27		2026-27		2026-27	
	Adopted Budget	Proposed Budget	Proposed Budget	\$ Change	% Change	% Share		
Employee Salaries	\$10,495,741	\$	10,530,576	\$ 34,835	0.33%	35.39%		
Employee Benefits	\$8,629,304	\$	8,957,131	\$ 327,827	3.80%	30.10%		
Debt Service	\$2,626,538	\$	3,446,481	\$ 819,943	31.22%	11.58%		
Transfers to Other Funds	\$234,768	\$	151,625	\$ (83,143)	-35.41%	0.51%		
BOCES Costs	\$2,933,225	\$	3,082,239	\$ 149,014	5.08%	10.36%		
All Other Costs	\$3,354,083	\$	3,587,133	\$ 233,050	6.95%	12.06%		
TOTALS	\$28,273,659	\$	29,755,185	\$ 1,481,526	5.24%	100.00%		



■ \$151,625, 1%

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**Schoharie Central School District
Budget Presentation
April 23, 2026**

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
1010	BOARD OF EDUCATION *	11,102.00	11,796.00
1040	DISTRICT CLERK *	11,843.00	11,464.00
1060	DISTRICT MEETING *	4,800.00	4,800.00
10	**	27,745.00	28,060.00
1240	CHIEF SCHOOL ADMINISTRATOR *	308,894.00	281,956.00
12	**	308,894.00	281,956.00
1310	BUSINESS ADMINISTRATION *	344,004.00	342,933.00
1320	AUDITING *	29,000.00	29,000.00
1325	TREASURER *	66,187.00	63,474.00
1330	TAX COLLECTOR *	10,264.00	9,575.00
1345	PURCHASING *	7,305.00	7,025.00
1380	FISCAL AGENT FEE *	9,000.00	7,000.00
13	**	465,760.00	459,007.00
1420	LEGAL *	49,000.00	50,000.00
1430	PERSONNEL *	44,554.00	44,554.00
1460	RECORDS MANAGEMENT OFFICER *	9,393.00	9,292.00

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
1480	PUBLIC INFORMATION & * SERVICES	102,789.00	99,042.00
14	**	205,736.00	202,888.00
1620	OPERATION OF PLANT *	1,317,219.00	1,389,713.00
1621	MAINTENANCE OF * PLANT	295,665.00	271,752.00
1670	CENTRAL PRINTING & * MAILING	13,400.00	16,200.00
1680	CENTRAL DATA * PROCESSING	87,644.00	86,224.00
16	**	1,713,928.00	1,763,889.00
1910	UNALLOCATED * INSURANCE	124,000.00	105,000.00
1920	SCHOOL ASSOCIATION * DUES	9,900.00	9,900.00
1930	JUDGMENTS & CLAIMS *	1,500.00	1,500.00
1964	REFUND ON REAL * PROPERTY TAXES	1,500.00	1,500.00
1981	BOCES ADMINISTRATIVE * COSTS	121,954.00	120,717.00
19	**	258,854.00	238,617.00
1	***	2,980,917.00	2,974,417.00
2020	SUPERVISION-REGULAR * SCHOOL	496,694.00	514,463.00

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
2070	INSERVICE TRAINING- INSTRUCTION	56,163.00	49,886.00
20		552,857.00	564,349.00
2110	TEACHING-REGULAR SCHOOL	5,663,152.00	5,586,486.00
21		5,663,152.00	5,586,486.00
2250	PROGRAMS-STUDENTS W/ DISABIL	3,533,952.00	3,350,700.00
2280	OCCUPATIONAL EDUCATION	750,210.00	721,800.00
22		4,284,162.00	4,072,500.00
2330	TEACHING-SPECIAL SCHOOLS	78,000.00	71,185.00
23		78,000.00	71,185.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	171,300.00	167,896.00
2630	COMPUTER ASSISTED INSTRUCTION	550,115.00	528,459.00
26		721,415.00	696,355.00
2805	ATTENDANCE-REGULAR SCHOOL	500.00	850.00
2810	GUIDANCE-REGULAR SCHOOL	309,104.00	285,554.00
2815	HEALTH SERVICES- REGULAR SCHOOL	150,383.00	148,581.00

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
2820	PSYCHOLOGICAL SRVC- REG SCHOOL * *	89,000.00	111,536.00
2825	SOCIAL WORK SRVC- REG SCHOOL * *	67,915.00	62,699.00
2850	CO-CURRICULAR ACTIV- REG SCHL * *	90,116.00	92,616.00
2855	INTERSCHOLATHLETICS * -REG SCHL	292,985.00	276,382.00
28	**	1,000,003.00	978,218.00
2	***	12,299,589.00	11,969,093.00
5510	DISTRICT TRANSPORTATION *	1,506,287.00	1,438,866.00
5530	GARAGE BUILDING *	409,255.00	396,773.00
55	**	1,915,542.00	1,835,639.00
5	***	1,915,542.00	1,835,639.00
8070	CENSUS *	3,900.00	3,900.00
80	**	3,900.00	3,900.00
8	***	3,900.00	3,900.00
9010	STATE RETIREMENT *	440,000.00	390,000.00
9020	TEACHERS' RETIREMENT *	840,000.00	840,000.00

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
9030	SOCIAL SECURITY *	860,000.00	860,000.00
9040	WORKERS' COMPENSATION *	50,000.00	46,516.00
9050	UNEMPLOYMENT INSURANCE *	25,000.00	25,000.00
9055	DISABILITY INSURANCE *	3,500.00	3,500.00
9060	HOSPITAL, MEDICAL & DENTAL INS *	6,591,631.00	6,346,888.00
9089	OTHER - BENEFITS *	147,000.00	117,400.00
90		8,957,131.00	8,629,304.00
9711	SERIAL BONDS - CONSTRUCTION *	1,651,013.00	1,650,113.00
9731	BOND ANTIC NOTES - SCHOOL CONSTRUCTION *	1,429,600.00	810,425.00
9732	BOND ANTICIPATION NOTES - BUSES *	365,868.00	166,000.00
97		3,446,481.00	2,626,538.00
9901	TRANSFER TO OTHER FUNDS *	151,625.00	134,768.00
9950	TRANSFER TO CAPITAL *	0.00	100,000.00
99		151,625.00	234,768.00
9		12,555,237.00	11,490,610.00

SCHOHARIE CENTRAL SCHOOL DIST

Budgeting Appropriation Status Report For 2026-2027 GF Preliminary Budget (Summary)



Account	Description	2026 - 27 Proposed Budget	2025 - 26 Budget
Grand Totals:		29,755,185.00	28,273,659.00

**SCOCHARIE CENTRAL SCHOOL DISTRICT
2026-27 PROPOSED BUDGET IN THREE PARTS**

The 2026-27 Budget for Schoharie Central School District is the amount of \$29,755,185; a change from the previous year in the amount of \$1,481,526 (5.24%) 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.

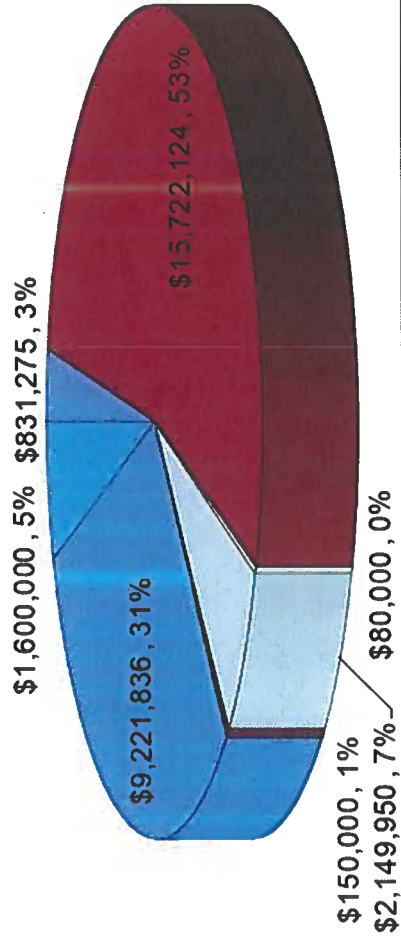
COMPARING COMPONENTS	2025-26	2026-27	Dollar Change	Percent Change
Administrative Component	\$1,874,301	\$1,917,890	\$43,589	2.33
Program Component	\$22,008,355	\$22,774,930	\$766,575	3.48
Capital Component	\$4,391,003	\$5,062,365	\$671,362	15.29
TOTAL	28,273,659	\$29,755,185	\$1,481,526	5.24

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2026-27 Budget Summary

Where the Money Comes From...

DESCRIPTION	2025-26 Adopted Budget	2026-27 Proposed Budget	2026-27 \$ Change	2026-27 % Change	2026-27 % Share
Miscellaneous Revenues	\$ 532,237	\$ 831,275	\$ 299,038	56.19%	2.79%
State Aid	\$ 15,001,041	\$ 15,722,124	\$ 721,083	4.81%	52.84%
Medicaid and Federal Aid	\$ 75,000	\$ 80,000	\$ 5,000	6.67%	0.27%
Payments in Lieu of Taxes	\$ 2,107,794	\$ 2,149,950	\$ 42,156	2.00%	7.23%
Allocation from Reserves	\$ -	\$ 150,000	\$ 150,000	0.00%	0.50%
Tax Levy and STAR	\$ 8,957,587	\$ 9,221,836	\$ 264,249	2.95%	30.99%
Fund Balance Allocation	\$ 1,600,000	\$ 1,600,000	\$ -	0.00%	5.38%
TOTALS	\$28,273,659	\$29,755,185	\$1,481,526	5.24%	100.00%



Schoharie Central School District

2026-2027 SCHOOL TAX RATE INFORMATION

The following is important information regarding preliminary 2026-27 school tax rates.

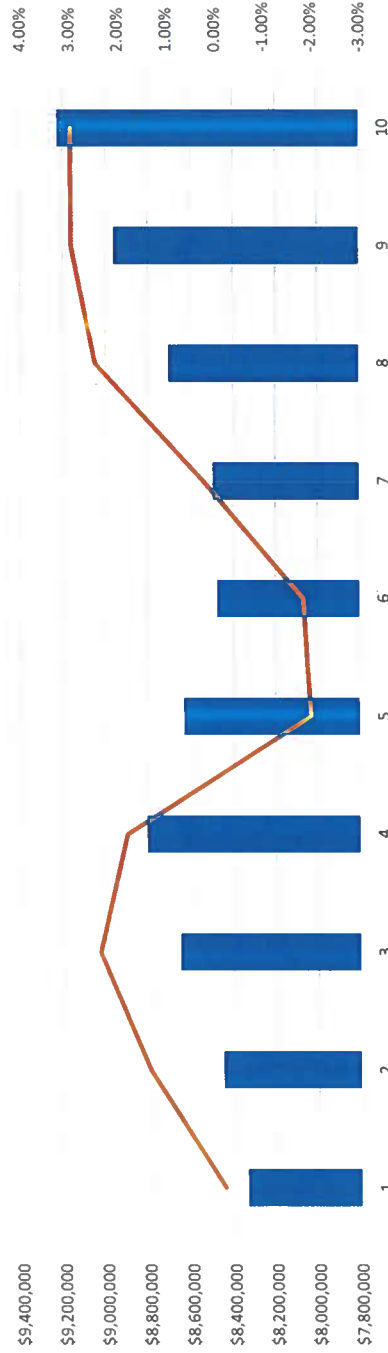
- Official tax rates will not be determined until August, at which time the Board of Education officially sets the tax levy. The tax bills are mailed during the first week of September.
- Tax rates are subject to equalization rates, which are set by New York State. Equalization rates are used to convert 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 2026-27 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 2025 change in the CPI (Consumer Price Index) for New York State was 2.63 percent.

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Schoharie Central School District												
2	Trend of Budgets, State Aid, Tax Levy												
3													
4		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
5		adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	adopted	proposed		
6												Change	
7	Budget	\$23,415,819	\$23,822,954	\$24,520,229	\$24,756,356	\$25,479,286	\$25,895,704	\$ 26,819,862	\$27,623,921	\$ 28,273,659	\$ 29,755,185	\$633,937	
8	change	2.31%	1.74%	2.93%	0.96%	2.92%	1.63%	3.57%	3.00%	2.35%	5.24%	2.67%	
9	State Aid	\$11,209,741	\$11,448,763	\$12,035,599	\$12,011,316	\$12,998,068	\$13,500,460	\$ 14,384,919	\$14,511,044	\$ 15,001,778	\$ 15,722,124	\$451,238	
10	change	2.12%	2.13%	5.13%	-0.20%	8.22%	3.87%	6.55%	0.88%	3.38%	4.80%	3.69%	
11												Trend	
12	Tax Levy	\$8,337,204	\$8,450,098	\$8,650,703	\$8,807,281	\$8,631,822	\$ 8,472,763	\$ 8,492,589	\$ 8,700,912	\$ 8,957,587	\$ 9,221,836	\$88,463	
13	change	-0.19%	1.35%	2.37%	1.81%	-1.99%	-1.84%	0.23%	2.45%	2.95%	2.95%	1.01%	
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32		2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27		
33													

Tax Levy and Tax Rate Trend



2026-27 School District Budget Notice

Schoharie Central School District

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 28,273,659	\$29,755,815	\$29,700,815
Increase/Decrease for the 2026-27 School Year		\$1,482,156	\$1,427,156
Percentage Increase/Decrease in Proposed Budget		5.24 %	5.05%
Change in the Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 8,957,587	\$ 9,221,835	
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)	\$ 8,957,587	\$ 9,221,835	\$9,166,835
F. Total Permissible Exclusions	\$ 292,169	\$ 736,883	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 8,680,384	\$ 8,856,086	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 8,665,418	\$ 8,484,952	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 14,966	\$ 371,134	
Administrative Component	\$ 1,874,301	\$1,917,890	\$1,917,890
Program Component	\$ 22,008,003	\$22,774,930	\$22,774,930
Capital Component	\$ 4,391,003	\$5,062,365	\$5,010,365

* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 school year, should the proposed budget be defeated, pursuant to Section 2023 of the Education Law.

The following items would be excluded, in the event of a contingency budget: Equipment Purchases not otherwise aided by New York State (\$25,000); Routine Maintenance not of an emergency nature, such as painting and sitework (\$30,000).

** 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 Replacement School Buses	\$ 560,000
Separate Levy for Support of Schoharie Public Library	\$ 181,000
Capital Project for Roofs, Fuel Tanks, Heating/Mechanical	\$ 3,900,000

*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 2026-27 School Year

Estimated Basic STAR Exemption Savings ¹ per \$100,000 of "true value" property assessment	\$ 467.00
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The annual budget vote for the fiscal year 2026-27 by the qualified voters of the Schoharie Central school district, Schoharie County, New York, will be held at the Schoharie Jr./Sr. High School Gymnasium in said district on Tuesday, May 19, 2026 between the hours of 12:00 Noon and 8:00 pm, prevailing time, during which times the polls will be open to vote by voting ballot.

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

2026-27 Property Tax Report Card

541201 Schcharie Central School District
 Contact Person: David Barnody
 Telephone Number: 516-265-6673

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not including Separate Propositions	28,273,659	29,755,185
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	8,957,587	9,221,835
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)	8,957,587	9,221,835
F. Permissible Exclusions to the School Tax Levy Limit	202,189	736,883
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³	8,680,384	8,856,086
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	8,665,418	8,484,952
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	14,966	371,134
Public School Enrollment	802	785
Consumer Price Index	2.85%	2.63%

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 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	4,488,672	3,989,672
Assigned Appropriated Fund Balance	1,800,000	1,800,000
Adjusted Unrestricted Fund Balance	891,098	890,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.16%	2.98%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	2025-26 Actual Balance	2026-27 Estimated Balance	Intended Use of the Reserve in the 2025-27 School Year
Capital	Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	\$	\$ 500,000	\$ 500,000
Repair	Repair Reserve Fund	To pay the cost of repairs to capital improvements or equipment.	\$	\$ 88,407	\$ 88,407
Workers' Compensation	Workers' Compensation Reserve Fund	To pay for Workers Compensation and benefits.	\$	\$ 227,570	\$ 227,570
Unemployment Insurance	Unemployment Insurance Reserve Fund	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$	\$ 50,000	\$ 50,000
Reserve for Tax Reduction	Reserve for Tax Reduction Reserve Fund	For the gradual use of the proceeds of the sale of school district real property.	\$	\$	\$
Mandatory Reserve for Debt Service	Mandatory Reserve for Debt Service Reserve Fund	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$	\$	\$
Insurance	Insurance Reserve Fund	To pay liability, casualty, and other types of uninsured losses.	\$	\$ 397,000	\$ 397,000
Property Loss	Property Loss Reserve Fund	To establish and maintain a program of reserves to cover property loss.	\$	\$ 150,000	\$ 150,000
Liability	Liability Reserve Fund	To establish and maintain a program of reserves to cover liability claims incurred.	\$	\$ 150,000	\$ 150,000
Tax Carryover	Tax Carryover Reserve Fund	To establish a reserve fund for tax carryover settlements.	\$	\$	\$
Reserve for Insurance Recoveries	Reserve for Insurance Recoveries Reserve Fund	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	\$	\$	\$
EBALR - Employee Benefit Accrued Liability	EBALR - Employee Benefit Accrued Liability Reserve Fund	For the payment of accrued employee benefits due to employees upon termination of service.	\$	\$ 644,713	\$ 644,713
Retirement Contribution	Retirement Contribution Reserve Fund	To fund employer retirement contributions to the State and Local Employees' Retirement System.	\$	\$ 1,788,334	\$ 1,788,334
Other Reserve	Teachers' Retirement Reserve	To fund employer retirement contributions to the New York State Teachers' Retirement System.	\$	\$ 493,648	\$ 493,648
	Totals		\$	\$ 4,488,672	\$ 4,488,672

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6/5/2024

SCHOHARIE CSD

2023-24 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

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



812

THIS SCHOOL



N/A

DISTRICT OR DISTRICT OF LOCATION



\$29,214.75

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

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Current Operation Expenditures		SCHOHARIE CSD
>> 1. Instruction		\$14,658.83
>> 2. Support Services, Pupils		\$1,265.84
>> 3. Support Services, Instructional Staff		\$1,325.00
>> 4. Support Services, General Admin		\$551.06
>> 5. Support Services, School Admin		\$844.14
>> 6. Support Services, Operation and Maintenance of Plant		\$2,415.37
>> 7. Support Services, Student Transportation		\$2,954.01
>> 8. Business/Central/Other Support Services		\$1,115.51
>> 9. Food services		\$896.18
>> 10. Enterprise operations		\$0.00
>> 11. Other		\$6.94
>> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)		\$3,181.89
13. Total Expenditures		\$29,214.75

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Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCHOHARIE CSD
Special Education	\$12,751.40
General Education	\$27,251.79

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: 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(1-3 & Percent Excluded from Total) Combined Cost(Total Expenditures)

Excluded Expenditures	SCHOHARIE CSD
1. Charter School Tuition	\$0.00

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Excluded Expenditures	SCHOHARIE CSD
2. Debt Service	\$2,131,852.00
3. Other	\$9,174,545.43
Percent Excluded from Total	32%
Total Expenditures and Exclusions	\$35,028,775.02

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