

# **SCHOHARIE CENTRAL SCHOOL DISTRICT**

## **2020-21 PROPOSED BUDGET**

### **Budget Vote and Board Member Election**

Tuesday, June 9, 2020

Voting by Paper Ballot

To be received by the District by 5:00 PM on June 9, 2020

#### **Board of Education**

Terry Burton, President

Daniel Guasp, Vice President

Tara Barton

Maureen Bernhardt

John Florussen

Laraine Gell

William Kuehnle

David M. Blanchard

Superintendent of Schools

**Schoharie Central School District**

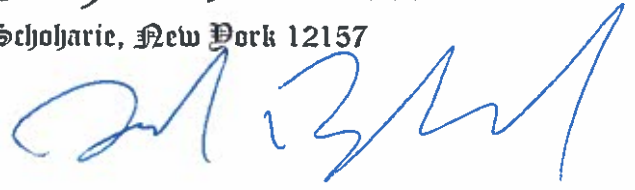
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# Schoharie Central School District

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

**TO:** Residents of the Schoharie Central School District  
**FROM:** David M. Blanchard, Superintendent of Schools  
**DATE:** May, 2020  
**RE:** Introduction to Budget Document for 2020-21



The Board of Education has adopted the Proposed Budget for the 2020-21 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, and obtaining input from the public at a forum in March and during virtual Board meetings, the Board adopted next year's proposed budget in the amount of \$24,756,356, which is an increase of 0.96% (\$236,127) in addition to the 2019-2020 budget of \$24,520,229. This budget has been significantly reduced from the preliminary budgets in reaction to the fiscal crisis everyone is suffering with due to the viral pandemic.

Most of the budget change is attributable to having to pay for the start of the bonded indebtedness on the capital project, along with employee benefits, especially health insurance. The debt service payments are scheduled to be aided by New York State at the rate of about 76% during the same 2020-21 fiscal year.

If approved by the voters on June 9 2020, the 2020-21 Budget would reflect an increase to the existing tax levy by 1.81%. This percentage change is comparable to the Consumer Price Index most recently issued by the State Education Department (SED). If the District had used the full value in the Tax Levy Limitation formula, the levy change could have been as much as 6.1%.

The proposed budget continues to achieve cost reductions and operating economies by: actively negotiating any increases in employee health insurance costs with benefit providers; increasing employee safety to reduce workers' compensation cost increases; educating many special education students in Schoharie Central classrooms; 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 and the nation. Approximately 48% of the revenue for the current 2020-21 Budget is comprised of state aid; however, just a few years ago, over 53% of the revenue was from state aid. The State's restrictive funding formulas continue to deprive small, rural school districts such as Schoharie Central of the full amount of state aid that is needed.

However, with the fiscal constraints posed by the viral pandemic, it is not certain what the state aid for 2020-21 will actually be.

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 expended.

If you have any questions regarding the 2020-21 Budget for Schoharie Central School District, please contact me at 518-295-6679 or [dblanchard@schoharieschools.org](mailto:dblanchard@schoharieschools.org).

Thank you.

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# BUDGETING BASICS

## Overview

Each year a school district board of education must adopt a budget that is balanced between anticipated appropriations and projected revenues. The resident voters of the district then must approve the budget adopted by the board on the third Tuesday of each May. In New York State, a school district budget is the only such municipal fiscal plan that needs voter approval in order to be placed into operation.

## Appropriations

Employee salaries and benefits (health insurance, payroll taxes, retirement system contributions)

Supplies, materials, equipment for the educational program and for support operations

Functions of transportation and facilities (food service is in a separate monetary fund)

Other expenditures for the educational plan

Debt service principal and interest for facilities improvement projects

## Revenues

Property tax levy

STAR aid

State aid

Federal aid (contained in a separate monetary fund)

Miscellaneous revenue (interest earnings, refund of prior year expenses, Medicare reimbursement)

Appropriated fund balance (balances the budget between appropriations and revenues)

## Fund Balance

This is available money that has accumulated through the years when the annual revenues have exceeded the final expenditures. The state has rules and laws that govern the accumulation and use of fund balance. Fund balance can be applied to reduce the property tax levy for the current and future school years and can be reserved for pending future financial obligations of the school district.

**Schoharie Central School District**

**BUDGET VOTE / BOARD MEMBER ELECTION**  
**JUNE 9, 2020**

The Schoharie Central School District Board of Education has scheduled the vote on the 2020-21 school district budget, the election of two members of the Board of Education, voting on the school bus purchases, and library levy, for Tuesday, June 9<sup>th</sup>. The voting will be conducted by an absentee voter, paper ballot process. All ballots must be received by the District by 5:00 PM on June 9<sup>th</sup>.

The amount of the proposed budget is \$24,756,356, which is a 0.96% change from the 2019-20 adopted budget, which was \$24,520,229.

The bus proposition is to authorize the purchase of four (4) replacement school buses at a total cost not to exceed \$357,555.

The Board member seats that will be considered are those currently held by John Florussen and Laraine Gell. The Board seats are unpaid and are for terms of three years during July 1, 2020 to June 30, 2023. Candidates are elected "at-large". Both Mr. Florussen and Mrs. Gell have filed petitions to be on the June 9<sup>th</sup> ballot.

**Schoharie Central School District**

**BUS PURCHASE PROPOSITION – June 9, 2020**

*A proposition on the June 9, 2020 ballot will ask voters to consider authorizing the purchase of four school buses—two 65-passenger buses, one 29-passenger bus, and one wheelchair van—at a cost not to exceed \$357,555.*

If the proposition is approved, the district would receive approximately 73 percent of the purchase price in state aid. The school district would use its bus purchase capital reserve fund to buy the buses. The proposed bus purchases are part of an ongoing bus replacement plan designed to ensure that 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. If the proposition is not approved, the district estimates it would have to spend at least \$17,000 (the annual non-aided cost of the bus purchases) during the next two school years to repair or refurbish existing buses to keep them in service. Such repairs would have to meet New York State Department of Transportation requirements for school bus safety. Subsequent repairs to the buses would also be likely due to high-mileage and body-wear issues, resulting in additional costs. The district's existing buses would also continue to depreciate in value.

“Shall the Board of Education of the Schoharie Central School District be authorized to expend funds from the Transportation Capital Reserve Fund which was authorized by the voters on October 2, 2018 and established on April 17, 2019 (“Reserve Fund”) pursuant to Education Law §3651(1), for the purchase of two (2) 65-Passenger Buses, one (1) 29-Passenger Bus, and one (1) Wheelchair Bus, and to expend from the Reserve Fund therefore, including preliminary costs and costs incidental thereto, an amount not to exceed the estimated total cost of Three-hundred, Fifty-seven Thousand, and Five-hundred, Fifty-five, Dollars (\$357,555)?”

# **SCHOHARIE CENTRAL SCHOOL DISTRICT**

## **PROPOSED BUDGET HIGHLIGHTS 2020-21 Considered by Voters on June 9, 2020**

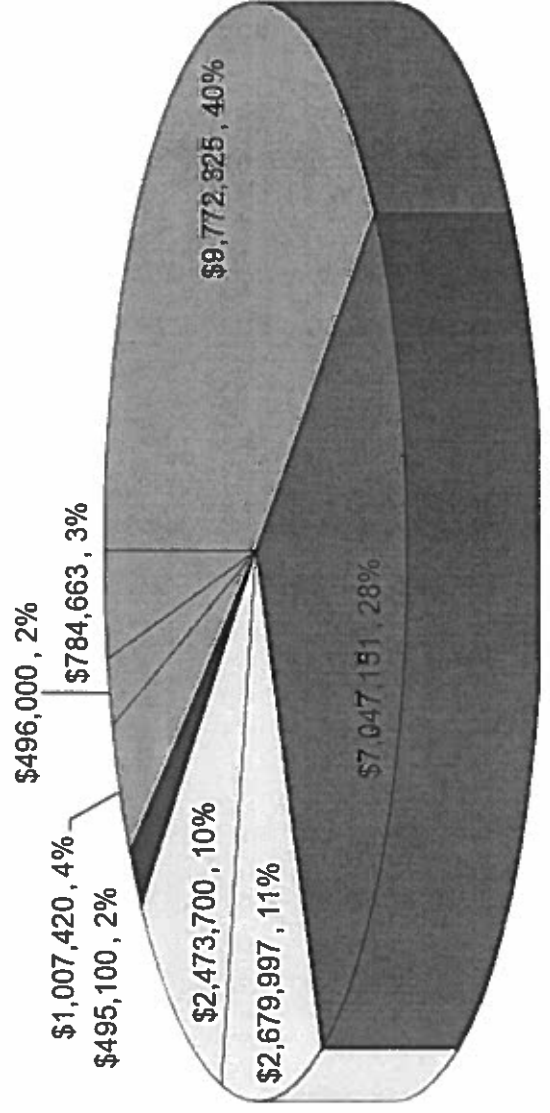
### **SUMMARY:**

- Serves approximately 880 students in grades K-12.
- \$24,753,356 overall budget.
- Increase from 2019-20 adopted budget by \$236,127 (0.96%).
- A lean budget to be careful with appropriations as we are expecting a mid-year decrease in state aid due to the financial crisis caused by the health emergency of the viral pandemic.
- Provides sufficient funding for teacher training and curriculum improvements to continue to help students meet state and federal learning standards and common core requirements.
- Continues to fund capital project debt service with offsetting amounts of revenue from state aid, interest earnings in the capital fund cash account, and cost savings from the energy performance project, thus stabilizing the local share.
- Tax levy would increase by a preliminary estimate of 1.81% in the 8 towns that comprise the school district. This levy change approximates the most recent issued change in the CPI (Consumer Price Index) as of the end of 2019. This conforms with the New York State tax levy limitation requirement, and is under the 6.1 percent change that would have been “allowed.”
- Reflects adjustments from the baseline budget of the previous year:
  - \$519,340 for additional debt service to start payments on the serial bond for the capital project.
  - \$191,423 for additional appropriation for health insurance costs.
  - \$474,636 for all other line items, including salaries.

# Proposed 2020-21 Budget Summary

*Where the Money Goes*

DESCRIPTION	2019-20 Adopted Budget	2020-21 Proposed Budget	2020-21 \$ Change	2020-21 % Change	2020-21 % Share
Employee Salaries	\$10,243,820	\$9,772,325	(\$471,495)	-4.60%	39.47%
Employee Benefits	\$6,846,308	\$7,047,151	\$200,843	2.93%	28.47%
Debt Service	\$2,160,657	\$2,679,997	\$519,340	24.04%	10.83%
BOCES Costs	\$2,344,518	\$2,473,700	\$129,182	5.51%	9.99%
Student Transportation	\$490,100	\$495,100	\$5,000	1.02%	2.00%
Support Services / Operations	\$1,030,201	\$1,007,420	(\$22,781)	-2.21%	4.07%
Out-of-district Tuition	\$530,000	\$496,000	(\$34,000)	-6.42%	2.00%
Instructional Programs	\$874,625	\$784,663	(\$89,962)	-10.29%	3.17%
<b>TOTALS</b>	<b>\$24,520,229</b>	<b>\$24,756,356</b>	<b>\$236,127</b>	<b>0.96%</b>	<b>100.00%</b>





	A	B	C	D
1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	573 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
7	A1010.4	Contractual And Other	1,700.00	1,700.00
8	A1010.4	Contractual And Other	6,700.00	6,700.00
9	A1010.45	Materials And Supplies	600.00	600.00
10	A1010.49	Boces Services	3,000.00	10,000.00
11	1010	BOARD OF EDUCATION *	10,300.00	17,300.00
12	A1040.16	Noninstructional Salaries	9,950.00	7,387.00
13	A1040.4	Contractual And Other	300.00	300.00
14	A1040.45	Materials And Supplies	300.00	300.00
15	1040	DISTRICT CLERK *	10,550.00	7,987.00
16	A1060.4	Contractual And Other	4,800.00	3,200.00
17	1060	DISTRICT MEETING *	4,800.00	3,200.00
18	10	**	25,650.00	28,487.00
19	A1240.15	Instructional Salaries	160,000.00	142,310.00
20	A1240.16	Noninstructional Salaries	50,500.00	47,824.00
21	A1240.4	Contractual And Other	10,100.00	10,100.00
22	A1240.45	Materials And Supplies	2,000.00	2,000.00
23	1240	CHIEF SCHOOL ADMINISTRATOR *	222,600.00	202,234.00
24	12	**	222,600.00	202,234.00
25	A1310.15	Instructional Salaries	75,000.00	111,900.00
26	A1310.16	Noninstructional Salaries	130,018.00	111,237.12
27	A1310.4	Contractual And Other	25,400.00	26,400.00
28	A1310.45	Materials And Supplies	2,050.00	2,000.00
29	A1310.49	Boces Services	51,000.00	41,418.00
30	1310	BUSINESS ADMINISTRATION *	283,468.00	292,955.12
31	A1320.16	Noninstructional Salaries	6,000.00	6,000.00
32	A1320.4	Contractual And Other	37,000.00	30,200.00
33	1320	AUDITING *	43,000.00	36,200.00
34	A1325.16	Noninstructional Salaries	23,000.00	33,000.00
35	A1325.45	Materials And Supplies	200.00	200.00
36	1325	TREASURER *	23,200.00	33,200.00
37	A1330.16	Noninstructional Salaries	5,200.00	4,390.00

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1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
38	A1330.4	Contractual And Other	3,350.00	3,101.00
39	A1330.45	Materials And Supplies	100.00	100.00
40	1330	TAX COLLECTOR *	8,650.00	7,591.00
41	A1380.4	Fiscal Agent Fee	5,000.00	7,500.00
42	1380	FISCAL AGENT FEE *	5,000.00	7,500.00
43	13	**	363,318.00	377,446.12
44	A1420.4	Contractual And Other	48,000.00	50,000.00
45	1420	LEGAL *	48,000.00	50,000.00
46	A1430.4	Contractual And Other	17,000.00	500.00
47	A1430.49	Boces Services	2,900.00	45,000.00
48	1430	PERSONNEL *	19,900.00	45,500.00
49	A1460.16	Noninstructional Salaries	2,400.00	2,000.00
50	A1460.4	Contractual And Other	1,000.00	1,000.00
51	1460	RECORDS MANAGEMENT OFFICER *	3,400.00	3,000.00
52	A1480.4	Contractual And Other	2,500.00	2,000.00
53	A1480.49	Boces Services	96,000.00	65,000.00
54	1480	PUBLIC INFORMATION & SERVICES *	98,500.00	67,000.00
55	14	**	169,800.00	165,500.00
56	A1620.16	Noninstructional Salaries	562,500.00	617,501.80
57	A1620.2	Equipment	10,000.00	10,000.00
58	A1620.4	Contractual And Other	506,550.00	529,350.00
59	A1620.45	Materials And Supplies	91,000.00	87,500.00
60	A1620.49	Boces Services	60,000.00	60,000.00
61	1620	OPERATION OF PLANT *	1,230,050.00	1,304,351.80
62	A1621.16	Noninstructional Salaries	155,000.00	140,000.00
63	A1621.2	Equipment	21,000.00	21,000.00
64	A1621.4	Contractual And Other	26,000.00	31,000.00
65	A1621.45	Materials And Supplies	31,000.00	31,000.00
66	1621	MAINTENANCE OF PLANT *	233,000.00	223,000.00
67	A1670.4	Contractual And Other	8,000.00	8,000.00
68	A1670.45	Materials And Supplies	2,000.00	2,000.00

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1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
69	A1670.49	Boces Services	2,800.00	2,800.00
70	1670	CENTRAL PRINTING & MAILING *	12,800.00	12,800.00
71	A1680.4	Contractual And Other	4,700.00	3,800.00
72	A1680.45	Materials And Supplies	1,250.00	1,250.00
73	A1680.49	Boces Services	103,000.00	113,000.00
74	1680	CENTRAL DATA PROCESSING *	108,950.00	118,050.00
75	16	**	1,584,800.00	1,658,201.80
76	A1910.4	Unallocated Insurance	85,000.00	80,000.00
77	1910	UNALLOCATED INSURANCE *	85,000.00	80,000.00
78	A1920.4	School Association Dues	9,500.00	9,500.00
79	1920	SCHOOL ASSOCIATION DUES *	9,500.00	9,500.00
80	A1930.4	Judgments And Claims	1,500.00	1,500.00
81	1930	JUDGMENTS & CLAIMS *	1,500.00	1,500.00
82	A1964.4	Refund On Real Property	1,500.00	1,500.00
83	1964	REFUND ON REAL PROPERTY TAXES *	1,500.00	1,500.00
84	A1981.49	Boces Administrative	104,000.00	101,000.00
85	1981	BOCES ADMINISTRATIVE COSTS *	104,000.00	101,000.00
86	19	**	201,500.00	193,500.00
87	1	***	2,567,668.00	2,625,368.92
88	A2020.15	Instructional Salaries	299,500.00	255,000.00
89	A2020.16	Noninstructional Salaries	175,000.00	163,963.00
90	A2020.2	Equipment	2,000.00	3,000.00
91	A2020.4	Contractual And Other	10,250.00	10,650.00
92	A2020.45	Materials And Supplies	18,500.00	19,000.00
93	A2020.49	Boces Services	1,500.00	1,500.00
94	2020	SUPERVISION-REGULAR SCHOOL *	506,750.00	453,113.00
95	A2070.49	Boces Services	25,000.00	25,000.00
96	2070	INSERVICE TRAINING-INSTRUCTION *	25,000.00	25,000.00
97	20	**	531,750.00	478,113.00
98	A2110.12a	Teacher Salaries, Full Day K-3	1,332,444.00	1,486,928.87
99	A2110.12b	Teacher Salaries 4-6	959,933.00	928,962.00

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1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
100	A2110.13	Teacher Salaries, 7-12	2,240,459.00	2,436,549.72
101	A2110.14	Substitute Teacher	139,000.00	125,000.00
102	A2110.16	Noninstructional Salaries	176,500.00	103,778.00
103	A2110.2	Equipment	8,000.00	9,000.00
104	A2110.4	Contractual And Other	58,700.00	68,125.00
105	A2110.45	Materials And Supplies	114,400.00	122,300.00
106	A2110.471	Tuition Paid To Public Dists In Nys	71,000.00	70,000.00
107	A2110.48	Textbooks	73,500.00	75,500.00
108	A2110.49b	Other Boces Services - Non Lep	263,000.00	316,000.00
109	2110	TEACHING-REGULAR SCHOOL *	5,436,936.00	5,742,143.59
110	21	**	5,436,936.00	5,742,143.59
111	A2250.15	Instructional Salaries	1,230,000.00	1,309,583.65
112	A2250.16	Noninstructional Salaries	126,771.00	191,106.00
113	A2250.2	Equipment	2,000.00	2,000.00
114	A2250.4	Contractual And Other	187,100.00	193,200.00
115	A2250.45	Materials And Supplies	13,600.00	15,900.00
116	A2250.471	Tuition Paid To Public	140,000.00	100,000.00
117	A2250.472	Tuition - All Other	285,000.00	360,000.00
118	A2250.49	Boces Services	812,000.00	600,000.00
119	2250	PROGRAMS-STUDENTS W/ DISABIL *	2,796,471.00	2,771,789.65
120	A2280.49	Boces Services	526,000.00	540,000.00
121	2280	OCCUPATIONAL EDUCATION *	526,000.00	540,000.00
122	22	**	3,322,471.00	3,311,789.65
123	A2330.15	Instructional Salaries	15,000.00	13,000.00
124	A2330.16	Noninstructional Salaries	2,750.00	5,700.00
125	A2330.49a	Boces Services (Including Eq Att	15,000.00	20,000.00
126	2330	TEACHING-SPECIAL SCHOOLS *	32,750.00	38,700.00
127	23	**	32,750.00	38,700.00
128	A2610.15	Instructional Salaries	198,500.00	221,254.56
129	A2610.16	Noninstructional Salaries	0.00	25,217.00
130	A2610.4	Contractual And Other	1,500.00	1,500.00

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1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
131	A2610.45	Materials And Supplies	11,025.00	11,025.00
132	A2610.46	School Library A/V Loan	10,500.00	10,500.00
133	A2610.49	Boces Services	15,000.00	22,000.00
134	2610	SCHOOL LIBRARY & AUDIOVISUAL *	236,525.00	291,496.56
135	A2620.45	Materials And Supplies	0.00	500.00
136	2620	EDUCATIONAL TELEVISION *	0.00	500.00
137	A2630.15	Instructional Salaries	0.00	11,000.00
138	A2630.16	Noninstructional Salaries	15,000.00	11,000.00
139	A2630.2	Equipment	3,000.00	6,000.00
140	A2630.22	State-Aided Computer Hdware - Purchase	31,200.00	38,700.00
141	A2630.45	Materials And Supplies	6,000.00	7,000.00
142	A2630.46	State-Aided Computer Software	27,500.00	34,500.00
143	A2630.49	Boces Services	381,000.00	350,000.00
144	A2630.4c	Contractual & Other (Not Aide Lease)	64,000.00	85,000.00
145	2630	COMPUTER ASSISTED INSTRUCTION *	527,700.00	543,200.00
146	26	**	764,225.00	835,196.56
147	A2805.45	Materials And Supplies	850.00	850.00
148	2805	ATTENDANCE-REGULAR SCHOOL *	850.00	850.00
149	A2810.15	Instructional Salaries	301,000.00	264,407.30
150	A2810.16	Noninstructional Salaries	49,000.00	48,132.00
151	A2810.4	Contractual And Other	2,500.00	4,025.00
152	A2810.45	Materials And Supplies	1,500.00	2,000.00
153	A2810.49	Boces Services	5,800.00	7,800.00
154	2810	GUIDANCE-REGULAR SCHOOL *	359,800.00	326,364.30
155	A2815.16	Noninstructional Salaries	115,000.00	102,054.00
156	A2815.2	Equipment	2,000.00	1,450.00
157	A2815.4	Contractual And Other	32,900.00	32,900.00
158	A2815.45	Materials And Supplies	3,100.00	3,100.00
159	2815	HEALTH SERVICES-REGULAR SCHOOL *	153,000.00	139,504.00
160	A2820.15	Instructional Salaries	105,500.00	194,318.53
161	A2820.45	Materials And Supplies	2,500.00	4,000.00

A		B	C	D
1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
162	2820	PSYCHOLOGICAL SRVC-REG SCHOOL *	108,000.00	198,318.53
163	A2825.15	Instructional Salaries	39,000.00	75,000.00
164	A2825.45	Materials And Supplies	500.00	1,000.00
165	2825	SOCIAL WORK SRVC-REG SCHOOL *	39,500.00	76,000.00
166	A2850.15	Instructional Salaries	53,000.00	62,000.00
167	A2850.4	Contractual And Other	7,000.00	6,700.00
168	A2850.45	Materials And Supplies	1,500.00	500.00
169	2850	CO-CURRICULAR ACTIV-REG SCHL *	61,500.00	69,200.00
170	A2855.15	Instructional Salaries	119,000.00	168,000.00
171	A2855.2	Equipment	6,000.00	10,000.00
172	A2855.4	Contractual And Other	70,200.00	67,200.00
173	A2855.45	Materials And Supplies	12,750.00	22,500.00
174	A2855.49	Boces Services	4,300.00	16,600.00
175	2855	INTERSCHOL ATHLETICS-REG SCHL *	212,250.00	284,300.00
176	28	**	934,900.00	1,094,536.83
177	2	***	11,023,032.00	11,500,479.63
178	A5510.15	Instructional Salaries	0.00	10,000.00
179	A5510.16a	Noninstructional Salaries Excl. Super.	565,000.00	468,409.06
180	A5510.16b	Noninstructional Salaries (Trans Supervi	152,000.00	147,064.79
181	A5510.2	Equipment	9,000.00	9,000.00
182	A5510.4	Contractual And Other	77,900.00	77,900.00
183	A5510.45	Materials And Supplies	304,200.00	301,200.00
184	A5510.49a	Boces Bus Driver Training	1,000.00	1,000.00
185	5510	DISTRICT TRANSPORTATION *	1,109,100.00	1,014,573.85
186	A5530.16	Noninstructional Salaries	179,500.00	189,612.60
187	A5530.2	Equipment	5,000.00	5,000.00
188	A5530.4	Contractual And Other	87,700.00	85,700.00
189	A5530.45	Materials And Supplies	6,300.00	6,300.00
190	5530	GARAGE BUILDING *	278,500.00	286,612.60
191	A5540.4	Contract Transportation	5,000.00	5,000.00
192	5540	CONTRACT TRANSPORTATION *	5,000.00	5,000.00

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A		B	C	D
1	SCHOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
193	55	**	1,392,600.00	1,306,186.45
194	5	***	1,392,600.00	1,306,186.45
195	A8070.16	Noninstructional Salaries	3,900.00	3,229.00
196	8070	CENSUS *	3,900.00	3,229.00
197	80	**	3,900.00	3,229.00
198	8	***	3,900.00	3,229.00
199	A9010.8	State Retirement	390,000.00	400,000.00
200	9010	STATE RETIREMENT *	390,000.00	400,000.00
201	A9020.8	Teachers' Retirement	1,085,000.00	1,100,000.00
202	9020	TEACHERS' RETIREMENT *	1,085,000.00	1,100,000.00
203	A9030.8	Social Security	810,000.00	810,000.00
204	9030	SOCIAL SECURITY *	810,000.00	810,000.00
205	A9040.8	Workers' Compensation	65,000.00	70,000.00
206	9040	WORKERS' COMPENSATION *	65,000.00	70,000.00
207	A9050.8	Unemployment Insurance	65,520.00	29,000.00
208	9050	UNEMPLOYMENT INSURANCE *	65,520.00	29,000.00
209	A9055.8	Disability Insurance	3,200.00	3,200.00
210	9055	DISABILITY INSURANCE *	3,200.00	3,200.00
211	A9060.8	Hospital, Medical And Dental	4,474,039.00	4,282,608.00
212	9060	HOSPITAL, MEDICAL & DENTAL INS *	4,474,039.00	4,282,608.00
213	A9089.8	Other, (Specify)	154,400.00	151,500.00
214	9089	OTHER - BENEFITS *	154,400.00	151,500.00
215	90	**	7,047,159.00	6,846,308.00
216	A9711.6	Serial Bonds - School	1,575,000.00	1,450,000.00
217	A9711.7	Serial Bonds - School	560,424.00	83,463.00
218	9711	SERIAL BONDS - CONSTRUCTION *	2,135,424.00	1,533,463.00
219	A9731.7	Bond Anticipation Notes School	0.00	70,145.00
220	9731	BOND ANTICIPATION NOTES - SCHOOL CONSTRUCTION	0.00	70,145.00
221	A9732.6	Bond Anticipation Notes Bus	267,899.00	266,538.00
222	A9732.7	Bond Anticipation Notes Bus	24,013.00	23,910.00
223	9732	BOND ANTICIPATION NOTES - BUSES *	291,912.00	290,448.00

	A	B	C	D
1	SCOHARIE CENTRAL SCHOOL DIST			
2	2020-21 Line Item Budget			
3				
4	Appropriation Status Report 2020-21 Budget (Detail)			
5				
6	ST3 Account	Description	2020 - 21 Proposed Budget	2019 - 20 Budget
224	A9785.6b	Installment Purchase Debt- Other (Specif	0.00	12,670.00
225	A9785.7b	Installment Purchase Debt- Other (Specif	0.00	1,270.00
226	9785	INSTALLMENT PURCHASE DEBT *	0.00	13,940.00
227	A9789.6	Other Debt (Specify)	241,498.00	236,103.00
228	A9789.7	Other Debt (Specify)	11,163.00	16,558.00
229	9789	OTHER DEBT *	252,661.00	252,661.00
230	97	**	2,679,997.00	2,160,657.00
231	A9901.93	Transfer To School Food	0.00	38,000.00
232	A9901.95	Transfer To Special Aid	42,000.00	40,000.00
233	9901	TRANSFER TO OTHER FUNDS *	42,000.00	78,000.00
234	99	**	42,000.00	78,000.00
235	9	***	9,769,156.00	9,084,965.00
236		Grand Totals:	24,756,356.00	24,520,229.00
237				
238				

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**SCHOHARIE CENTRAL SCHOOL DISTRICT  
2020-21 PROPOSED BUDGET IN THREE PARTS**

The 2020-21 Budget for Schoharie Central School District is the amount of \$24,756,356; a change from the previous year in the amount of \$236,127(0.96%).

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.

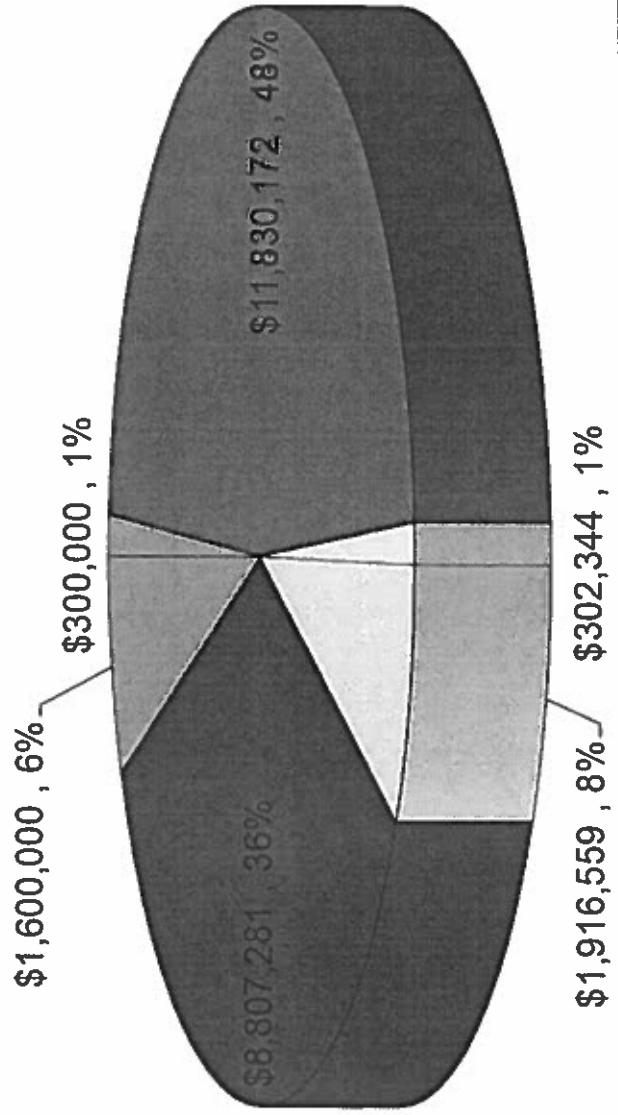
COMPARING COMPONENTS	2019-20	2020-21	Dollar Change	Percent Change
Administrative Component	\$2,141,261	\$2,216,084,	\$74,823	3.49
Program Component	\$18,050,756	\$17,733,452	- \$317,304	- 1.75
Capital Component	\$4,328,213	\$4,804,320	\$476,107	11.00
<b>TOTAL</b>	<b>\$24,520,229</b>	<b>\$24,756,356</b>	<b>\$236,127</b>	<b>0.96 %</b>

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# Proposed 2020-21 Budget Summary

*Where the Money Comes From*

DESCRIPTION	2019-20 Adopted Budget	2020-21 Proposed Budget	2020-21 \$ Change	2020-21 % Change	2020-21 % Share
Miscellaneous Revenues	\$294,948	\$300,000	\$5,052	1.71%	1.21%
State Aid	\$12,035,599	\$11,830,172	(\$205,427)	-1.71%	47.79%
Medicaid and Fed. CARES Act	\$60,000	\$302,344	\$242,344	403.91%	1.22%
Payments in Lieu of Taxes	\$1,878,980	\$1,916,559	\$37,579	2.00%	7.74%
Tax Levy and STAR	\$8,650,703	\$8,807,281	\$156,578	1.81%	35.58%
Fund Balance Allocation	\$1,600,000	\$1,600,000	\$0	0.00%	6.46%
<b>TOTALS</b>	<b>\$24,520,229</b>	<b>\$24,756,356</b>	<b>\$236,126</b>	<b>0.96%</b>	<b>100.00%</b>



# Schoharie Central School District

## 2020-21 SCHOOL TAX RATE INFORMATION

The following is important information regarding 2020-21 school tax rate information.

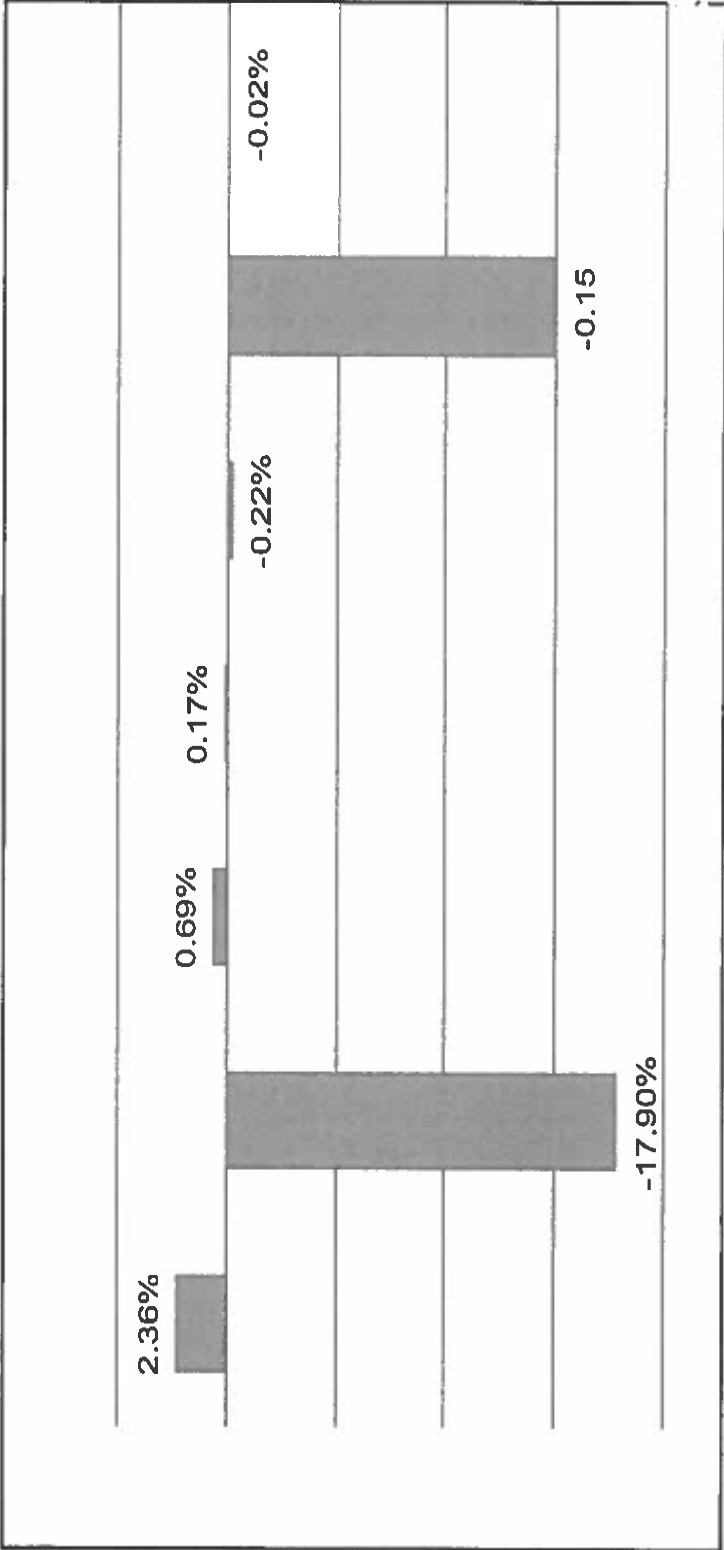
- Official tax rates will not be determined until August, at which time the Board of Education officially sets the tax levy. The tax bills are mailed during the first week of September.
- Tax rates are subject to equalization rates, which are set by New York State. Equalization rates are used to convert 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 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 2020-21 budget is proposed to be an increase of 1.81%, which is actually less than the Tax Levy Limitation of 6.1%.

# TREND OF TAX LEVY AND TAX RATES

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Tax Levy	2.88%	1.53%	1.31%	-10.24%	-0.19%	1.35%	2.37%	1.81%
Tax Rate	2.36%	-17.90%	0.69%	0.17%	-0.22%	-0.15	-0.02%	TBD



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## Schoharie Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$24,520,229	\$24,756,356	\$24,676,356
Increase/Decrease for the 2020-21 School Year		\$236,127	156,127
Percentage Increase/Decrease in Proposed Budget		0.96 %	0.64%
Change in the Consumer Price Index		1.81%	
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	<b>\$8,650,703</b>	<b>\$8,807,281</b>	
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	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$8,650,703</b>	<b>\$8,807,281</b>	<b>\$8,727,281</b>
F. Total Permissible Exclusions	\$619,850	\$920,850	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$8,411,493	\$8,251,026	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$8,030,853	\$7,886,431	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$380,640	\$364,595	
Administrative Component	\$2,141,261	\$2,216,084	\$2,216,084
Program Component	\$18,050,756	\$17,735,952	\$17,701,952
Capital Component	\$4,328,213	\$4,804,320	\$4,758,320

Should the District adopt a contingency budget, the tax levy would be lower by \$80,000, due to reductions for non-aided equipment (\$65,000); and minor maintenance (\$15,000). These items are non-contingent expenses. Other non-contingent items were previously removed from the proposed budget. Those items were: salary adjustments for non-associated personnel (\$20,000); subsidy for the Food Service Fund (\$38,000); athletics uniforms (\$10,000).

\*\* 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 School Bus Vehicles (4)	\$357,555
Public Library Levy (increase of \$10,000)	\$86,000

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

Under the Budget Proposed  
for the 2020-21 School Year

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

\$657.00

The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Schoharie Central School District, Schoharie County, New York, will be on Tuesday, June 9, 2020, and will be conducted through a mail-in or drop-off paper ballot process. All ballots must be received by the district by 5:00 PM on June 9, 2020.

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

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2020-21 Property Tax Report Card

SAL 001 - SCHOLARSHIP CENTRAL SCHOOL District		Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Contact Person: David Blanchard or Robert Dentale 518-295-6879 or 518-295-6873 email: rdenal@scholarshipcentral.org or ddenal@scholarshipcentral.org			
Total Budgeted Amount, not including Separate Propositions		24,520,229	24,750,356
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>		6,607,281	6,607,281
B. Tax Levy to Support Library Dist. if Applicable		0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)		6,607,281	6,607,281
F. Permissible Exclusions to the School Tax Levy Limit		0	0
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>		9,171,876	9,171,876
3.0977E+14			
I. Difference (G - H), (negative value requires 60.0% voter approval) <sup>2</sup>		325,628	304,595
Public School Enrollment		897	878
Consumer Price Index		2.44%	1.61%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest  
<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements  
<sup>3</sup> For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library dist or prior year reserve for excess tax levy, including interest

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	3,114,841	3,736,585
Assigned Appropriated Fund Balance	1,929,165	1,940,000
Adjusted Unrestricted Fund Balance	1,343,693	990,750
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	5.48%	3.99%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	6/30/19 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	Capital Project	To pay the cost of any object or purpose for which bonds may be issued	\$	\$ 315,708	Local Share for New Project
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment	\$	\$ 200,000	In case of emergency repairs
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers' Compensation and benefits	\$	\$ 300,000	In case money in budget is insufficient
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund	\$	\$ 32,000	In case budget appropriation is insufficient
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	\$	\$ -	
Mandatory Reserve for Debt Service	Debt Reserve	To cover debt service payments on outstanding obligations (bonds, BNIS) after the sale of district capital assets or improvements	\$	\$ 9,510	N/A
Insurance		To pay liability, casualty, and other types of unreserved losses	\$	\$ -	
Property Loss		To establish and maintain a program of reserves to cover property loss	\$	\$ -	
Liability	Insurance Reserve	To establish and maintain a program of reserves to cover liability claims incurred	\$	\$ 265,000	In an emergency for uninsured losses
Tax Carryover		To establish a reserve fund for tax carryover settlements	\$	\$ -	
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end	\$	\$ -	
EBALR - Employee Benefit Accrued Liability Retirement Contribution	Employee Benefit Reserve	For the payment of accrued employee benefits' due to employees upon termination of service	\$	\$ 725,000	In case employees retire or leave and are owed sick leave and/or vacation leave
Other Reserve	Bus Purchase Capital Reserve	To fund employee retirement contributions to the State and Local Employee Retirement System	\$	\$ 676,341	In case budget appropriation is insufficient
		To pay the cost of any object or purpose for which bonds may be issued	\$	\$ 714,000	To pay directly for bus purchases instead of borrowing

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# FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

## INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

\$10,768,836

\$4,268,241

##### PUPILS

##### PUPILS

881

144

##### EXPENDITURES PER PUPIL

##### EXPENDITURES PER PUPIL

\$12,223

\$29,641

### SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

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**INSTRUCTIONAL EXPENDITURES**



**\$8,760,789,980**

**PUPILS**



**735,579**

**EXPENDITURES PER PUPIL**



**\$11,910**

**INSTRUCTIONAL EXPENDITURES**



**\$3,724,876,702**

**PUPILS**



**113,376**

**EXPENDITURES PER PUPIL**



**\$32,854**

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### ALL SCHOOL DISTRICTS

## GENERAL EDUCATION

## SPECIAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

### INSTRUCTIONAL EXPENDITURES

\$35,199,223,413

\$15,660,696,162

### PUPILS

### PUPILS

2,632,781

485,151

### EXPENDITURES PER PUPIL

### EXPENDITURES PER PUPIL

\$13,370

\$32,280

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

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Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

### TOTAL EXPENDITURES PER PUPIL

**THIS SCHOOL DISTRICT**



**\$23,643**

**SIMILAR DISTRICT  
GROUP**



**\$23,507**

**NY STATE**



**\$25,845**

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

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# INFORMATION ABOUT STUDENTS WITH DISABILITIES (2018 - 19)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

## STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

### THIS SCHOOL DISTRICT

#### 80% OR MORE



64	57.1%
----	-------

#### 40% - 79%



33	29.5%
----	-------

#### LESS THAN 40%



7	6.3%
---	------

#### SEPARATE SETTINGS



8	7.1%
---	------

#### OTHER SETTINGS



0	0.0%
---	------

### SIMILAR DISTRICT GROUP

#### AVERAGE NEED/RESOURCE CAPACITY

#### 80% OR MORE



57.7%
-------

#### 40% - 79%



18.7%
-------

#### LESS THAN 40%



16.1%
-------

#### SEPARATE SETTINGS



4.7%
------

#### OTHER SETTINGS



2.8%
------

### NY STATE

#### 80% OR MORE



58.7%
-------

#### 40% - 79%



11.5%
-------

#### LESS THAN 40%



19.0%
-------

#### SEPARATE SETTINGS



5.3%
------

#### OTHER SETTINGS



5.6%
------

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The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

**THIS SCHOOL DISTRICT**



**13.1%**

**SIMILAR DISTRICT GROUP**



**13.4%**

**NY STATE**



**14.7%**

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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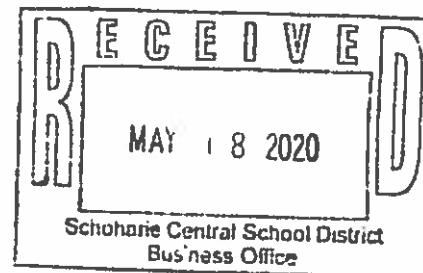
**Schoharie County  
Real Property Tax Services Agency**

P.O Box 308 • 284 Main Street • Schoharie, New York 12157

Tel: (518) 295-8349 Fax (518) 295-8486

**Lisa Thom, CCD**  
Director

**Ellen Posson**  
Deputy



To: School Business Administrator/Superintendent

From: Ellen Rehberg

Date: May 13, 2020

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-495PILOT.

The exemption impact report for Schoharie County parcels in your school district is enclosed/attached and a blank copy of the RP-495PILOT 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](mailto:ellen.rehberg@co.schoharie.ny.us) or fax 518-295-8486

Thank you,

*Ellen Rehberg*

Ellen Rehberg

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Equalized Total Assessed Value 572,388,935

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	27,154	0.00
13100	CO - GENERALLY	RPTL 406(1)	8	19,843,656	3.47
13500	TOWN - GENERALLY	RPTL 406(1)	24	1,971,879	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	6	166,402	0.03
13650	VG - GENERALLY	RPTL 406(1)	21	1,703,917	0.30
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	34,465	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	1,883,029	0.33
13800	SCHOOL DISTRICT	RPTL 408	5	18,878,713	3.30
13850	BOCES	RPTL 408	1	1,967,415	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	652,429	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	102,477,513	17.90
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	5,582,382	0.98
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	2	120,752	0.02
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	875,926	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	49,086	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	22	3,308,323	0.58
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	39,474	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	7,341,860	1.28
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	7,396	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	1	1,127,102	0.20
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	302,872	0.05
41300	PARAPLEGIC VETS	RPTL 458(3)	1	181,723	0.03
41400	CLERGY	RPTL 460	5	8,242	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	16	48,653	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	18	534,945	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	241	10,566,084	1.85
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	169	6,509,037	1.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	44	1,554,256	0.27
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	15,921	0.00
41805	PERSONS AGE 65 OR OVER	RPTL 467	9	258,416	0.05
41806	PERSONS AGE 65 OR OVER	RPTL 467	7	108,752	0.02
41834	ENHANCED STAR	RPTL 425	479	31,686,997	5.54
41854	BASIC STAR 1989-2000	RPTL 425	1,040	32,017,616	5.59

D. J. P.

Equalized Total Assessed Value 572,388,935

School District - 434201 Schoharie

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	25	210,042	0.04
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	37,368	0.01
44114	FIRST-TIME HOMEBUYERS - NEW CO	RPTL 457	7	285,547	0.05
44214	HOME IMPROVEMENTS	RPTL 421-f	12	170,705	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	7	538,474	0.09
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	4	302,716	0.05
48660	HOUSING DEVELOPMENT FUND CO	P H I L 577,654-a	2	3,761,880	0.66
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>257,159,129</b>	<b>44.93</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>257,159,129</b>	<b>44.93</b>

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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