

# **SCHOHARIE CENTRAL SCHOOL DISTRICT**

## **2021-2022 PROPOSED BUDGET**

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

Tuesday, May 18, 2021

#### **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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2021-22 School Fiscal Year

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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, 2021  
**RE:** Introduction to Budget Document for 2021-2022



The Board of Education has adopted the Proposed Budget for the 2021-22 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 \$25,479,286, which is an increase of 2.92% in addition to the 2020-21 budget of \$24,756,356. The proposed budget for next year was reduced from the preliminary budget to adjust to the fiscal crisis of which most everyone is suffering due to the viral pandemic.

Most of the budget change is attributable to having to pay for contractual adjustments for employee salaries and benefits. Also, we have increased the allocation for bus driver costs as we are now "double-tripping" the students to and from school.

If approved by the voters on May 18, 2021, the 2021-22 Budget would reflect a decrease to the existing tax levy by -1.99%. This percentage change is in compliance with the requirements of the Tax Levy Limitation.

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; 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 51% of the revenue for the 2021-22 Budget is comprised of state aid.

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

If you have any questions regarding the 2021-22 Budget for Schoharie Central School District, please contact me at 518-295-6679 or [dblanchard@schoharieschools.org](mailto:dblanchard@schoharieschools.org).

Thank you.

# 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**  
**MAY 18, 2021**

The Schoharie Central School District Board of Education has scheduled the vote on the 2021-22 school district budget, the election of two members of the Board of Education, voting on the school bus purchases, separate public library levy increase, and reestablishment of a capital reserve fund, for Tuesday, May 18<sup>th</sup>. The voting will take place during 12 Noon until 9:00 PM at the Jr./Sr. High School Gymnasium.

The amount of the proposed budget is \$25,479,286, which is a 2.92% change from the 2020-21 adopted budget, which was \$24,756,356.

The bus proposition is to authorize the purchase of four (4) replacement school buses at a total cost not to exceed \$332,000.

The capital reserve fund proposition if adopted would authorize the use of available fund balance to account for the unaided share of a capital project, subject to future development and subsequent approval of the voters.

The Board seats are unpaid and are for terms of three years during July 1, 2021 to June 30, 2024. Candidates are elected "at-large".

**SCHOHARIE CENTRAL SCHOOL DISTRICT  
BUS PURCHASE PROPOSITION-MAY 18, 2021**

*A proposed proposition for the vote by eligible District residents on May 18th would authorize the Schoharie Central School District to purchase four replacement school buses: two 65-passenger buses and two 29-passenger buses, at a net cost, after applying the value of traded vehicles, not to exceed \$332,000.*

The school district would receive approximately 75% of the purchase price in state aid in the school fiscal year following the purchase, resulting in a net local cost of about \$83,000. The purchases would be made from the Bus Purchase Capital Reserve that was approved by the voters in October 2018, and has been funded from available fund balance by action of the Board of Education.

The school district would have to spend at least \$24,000 to repair and/or refurbish the existing buses during the next school year in order to keep these older vehicles in service. Such repairs would have to be made to meet NYS Dept. of Transportation requirements for school bus safety. Subsequent repairs for these buses would also be likely as they have high mileage and body-wear issues, resulting in additional costs.

**MAY 18, 2021 ANNUAL MEETING  
PROPOSITION - SCHOOL BUS PURCHASES**

**PROPOSITION #2 - SCHOOL BUS PURCHASES**

“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, and two (2) 29-Passenger Buses, 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, Thirty-two Thousand, Dollars (\$332,000)?”

## Proposed 2021-22 Budget Highlights

The Proposed 2021-22 Budget is the total amount of \$25,479,286, which is a \$722,930 (2.92%) increase from the voter-approved 2020-21 budget of \$24,756,356.

### Major Cost Increases:

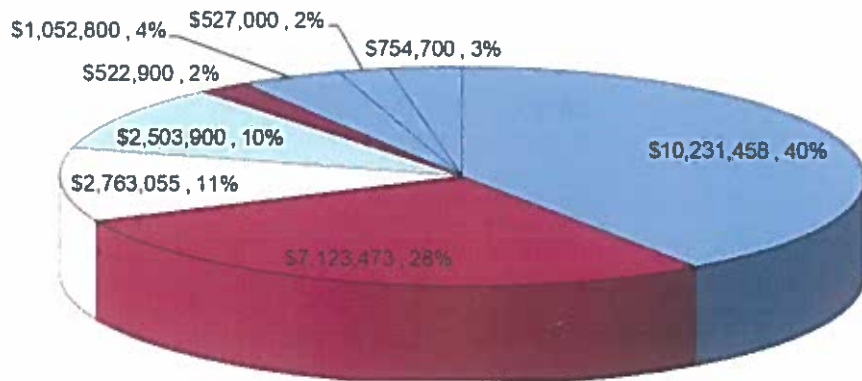
- Health Insurance and Prescription Costs: \$147,322
  - Salaries: \$459,133

These two cost centers reflect a budget change of \$606,455; representing 83.9% of the total appropriation increase.

# Proposed 2021-22 Budget Summary

## Where the Money Goes

DESCRIPTION	2020-21 Adopted Budget	2021-22 Proposed Budget	2021-22 \$ Change	2021-22 % Change	2021-22 % Share
Employee Salaries	\$9,772,325	\$10,231,458	\$459,133	4.70%	40.16%
Employee Benefits	\$7,047,151	\$7,123,473	\$76,322	1.08%	27.96%
Debt Service / Fund Transfers	\$2,679,997	\$2,763,055	\$83,058	3.10%	10.84%
BOCES Costs	\$2,473,700	\$2,503,900	\$30,200	1.22%	9.83%
Student Transportation	\$495,100	\$522,900	\$27,800	5.62%	2.05%
Support Services / Operations	\$1,007,420	\$1,052,800	\$45,380	4.50%	4.13%
Out-of-district Tuition	\$496,000	\$527,000	\$31,000	6.25%	2.07%
Instructional Programs	\$784,663	\$754,700	(\$29,963)	-3.82%	2.96%
<b>TOTALS</b>	<b>\$24,756,356</b>	<b>\$25,479,286</b>	<b>\$722,930</b>	<b>2.92%</b>	<b>100.00%</b>



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**SCHOHARIE CENTRAL SCHOOL DIST**

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**Appropriation Status Report For 2021-22 Proposed Budget (Detail)**

<b>ST3 Account</b>	<b>Description</b>	<b>2021 - 22 Proposed Budget</b>	<b>2020 - 21 Budget</b>
A1010.4	Contractual And Other	4,900.00	6,700.00
A1010.45	Materials And Supplies	600.00	600.00
A1010.49	Boces Services	6,000.00	3,000.00
A1040.16	Noninstructional Salaries	10,469.00	9,950.00
A1040.4	Contractual And Other	300.00	300.00
A1040.45	Materials And Supplies	300.00	300.00
A1060.4	Contractual And Other	4,800.00	4,800.00
<b>10</b>	<b>**</b>	<b>27,369.00</b>	<b>25,650.00</b>
A1240.15	Instructional Salaries	170,570.00	160,000.00
A1240.16	Noninstructional Salaries	51,977.00	50,500.00
A1240.4	Contractual And Other	10,100.00	10,100.00
A1240.45	Materials And Supplies	2,000.00	2,000.00
<b>12</b>	<b>**</b>	<b>234,647.00</b>	<b>222,600.00</b>
A1310.15	Instructional Salaries	85,800.00	75,000.00
A1310.16	Noninstructional Salaries	120,000.00	130,018.00
A1310.4	Contractual And Other	29,900.00	25,400.00
A1310.45	Materials And Supplies	2,050.00	2,050.00
A1310.49	Boces Services	55,000.00	51,000.00
A1320.16	Noninstructional Salaries	6,000.00	6,000.00
A1320.4	Contractual And Other	37,000.00	37,000.00
A1325.16	Noninstructional Salaries	23,000.00	23,000.00
A1325.45	Materials And Supplies	200.00	200.00
A1330.16	Noninstructional Salaries	5,500.00	5,200.00
A1330.4	Contractual And Other	3,350.00	3,350.00
A1330.45	Materials And Supplies	100.00	100.00
A1345.4	Contractual And Other	3,600.00	0.00
A1345.49	Boces Services	3,100.00	0.00
A1380.4	Fiscal Agent Fee	5,000.00	5,000.00
<b>13</b>	<b>**</b>	<b>379,600.00</b>	<b>363,318.00</b>
A1420.4	Contractual And Other	42,000.00	48,000.00
A1430.4	Contractual And Other	20,500.00	17,000.00
A1430.49	Boces Services	3,800.00	2,900.00
A1460.16	Noninstructional Salaries	3,000.00	2,400.00
A1460.4	Contractual And Other	1,000.00	1,000.00
A1460.49	Boces Services	6,500.00	0.00
A1480.4	Contractual And Other	2,500.00	2,500.00
A1480.49	Boces Services	96,000.00	96,000.00
<b>14</b>	<b>**</b>	<b>175,300.00</b>	<b>169,800.00</b>
A1620.16	Noninstructional Salaries	562,500.00	562,500.00
A1620.2	Equipment	15,000.00	10,000.00
A1620.4	Contractual And Other	521,350.00	506,550.00
A1620.45	Materials And Supplies	91,000.00	91,000.00
A1620.49	Boces Services	75,200.00	60,000.00

**SCHOHARIE CENTRAL SCHOOL DIST**

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**Appropriation Status Report For 2021-22 Proposed Budget (Detail)**

ST3 Account	Description	2021 - 22 Proposed Budget	2020 - 21 Budget
A1621.16	Noninstructional Salaries	161,866.00	155,000.00
A1621.2	Equipment	21,000.00	21,000.00
A1621.4	Contractual And Other	65,000.00	26,000.00
A1621.45	Materials And Supplies	43,000.00	31,000.00
A1670.4	Contractual And Other	10,000.00	8,000.00
A1670.45	Materials And Supplies	2,000.00	2,000.00
A1670.49	Boces Services	2,800.00	2,800.00
A1680.4	Contractual And Other	4,700.00	4,700.00
A1680.45	Materials And Supplies	1,250.00	1,250.00
A1680.49	Boces Services	98,000.00	103,000.00
<b>16</b>	<b>**</b>	<b>1,674,666.00</b>	<b>1,584,800.00</b>
A1910.4	Unallocated Insurance	92,000.00	85,000.00
A1920.4	School Association Dues	9,500.00	9,500.00
A1930.4	Judgments And Claims	1,500.00	1,500.00
A1964.4	Refund On Real Property	1,500.00	1,500.00
A1981.49	Boces Administrative	110,000.00	104,000.00
<b>19</b>	<b>**</b>	<b>214,500.00</b>	<b>201,500.00</b>
<b>1</b>	<b>***</b>	<b>2,706,082.00</b>	<b>2,567,668.00</b>
A2020.15	Instructional Salaries	310,561.00	299,500.00
A2020.16	Noninstructional Salaries	177,506.00	175,000.00
A2020.2	Equipment	1,500.00	2,000.00
A2020.4	Contractual And Other	7,450.00	10,250.00
A2020.45	Materials And Supplies	15,000.00	18,500.00
A2020.49	Boces Services	1,500.00	1,500.00
A2070.49	Boces Services	30,000.00	25,000.00
<b>20</b>	<b>**</b>	<b>543,517.00</b>	<b>531,750.00</b>
A2110.12a	Teacher Salaries, Full Day K-3	1,295,500.00	1,332,444.00
A2110.12b	Teacher Salaries 4-6	1,202,535.00	959,933.00
A2110.13	Teacher Salaries, 7-12	2,237,742.00	2,240,459.00
A2110.14	Substitute Teacher	152,000.00	139,000.00
A2110.16	Noninstructional Salaries	196,500.00	176,500.00
A2110.2	Equipment	5,500.00	8,000.00
A2110.4	Contractual And Other	52,200.00	58,700.00
A2110.45	Materials And Supplies	94,900.00	114,400.00
A2110.471	Tuition Paid To Public Dists In Nys	50,000.00	71,000.00
A2110.48	Textbooks	73,000.00	73,500.00
A2110.49b	Other Boces Services - Non Lep	313,000.00	263,000.00
<b>21</b>	<b>**</b>	<b>5,672,877.00</b>	<b>5,436,936.00</b>
A2250.15	Instructional Salaries	1,195,000.00	1,230,000.00
A2250.16	Noninstructional Salaries	145,200.00	126,771.00
A2250.2	Equipment	2,000.00	2,000.00
A2250.4	Contractual And Other	205,100.00	187,100.00
A2250.45	Materials And Supplies	12,100.00	13,600.00

**SCHOHARIE CENTRAL SCHOOL DIST**

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**Appropriation Status Report For 2021-22 Proposed Budget (Detail)**

ST3 Account	Description	2021 - 22 Proposed Budget	2020 - 21 Budget
A2250.471	Tuition Paid To Public	130,000.00	140,000.00
A2250.472	Tuition - All Other	347,000.00	285,000.00
A2250.49	Boces Services	755,000.00	812,000.00
A2280.49	Boces Services	526,000.00	526,000.00
<b>22</b>	<b>**</b>	<b>3,317,400.00</b>	<b>3,322,471.00</b>
A2330.15	Instructional Salaries	45,000.00	15,000.00
A2330.16	Noninstructional Salaries	7,500.00	2,750.00
A2330.49a	Boces Services (Including Eq Att	0.00	15,000.00
<b>23</b>	<b>**</b>	<b>52,500.00</b>	<b>32,750.00</b>
A2610.15	Instructional Salaries	198,500.00	198,500.00
A2610.16	Noninstructional Salaries	21,351.00	0.00
A2610.4	Contractual And Other	1,500.00	1,500.00
A2610.45	Materials And Supplies	6,400.00	11,025.00
A2610.46	School Library A/V Loan	11,750.00	10,500.00
A2610.49	Boces Services	16,500.00	15,000.00
A2630.16	Noninstructional Salaries	1,000.00	15,000.00
A2630.2	Equipment	3,000.00	3,000.00
A2630.22	State-Aided Computer Hdware - Purchase	31,200.00	31,200.00
A2630.45	Materials And Supplies	6,000.00	6,000.00
A2630.46	State-Aided Computer Software	27,500.00	27,500.00
A2630.49	Boces Services	393,000.00	381,000.00
A2630.4c	Contractual & Other (Not Aide Lease)	57,000.00	64,000.00
<b>26</b>	<b>**</b>	<b>774,701.00</b>	<b>764,225.00</b>
A2805.45	Materials And Supplies	850.00	850.00
A2810.15	Instructional Salaries	301,000.00	301,000.00
A2810.16	Noninstructional Salaries	50,390.00	49,000.00
A2810.4	Contractual And Other	2,500.00	2,500.00
A2810.45	Materials And Supplies	1,500.00	1,500.00
A2810.49	Boces Services	5,800.00	5,800.00
A2815.16	Noninstructional Salaries	115,000.00	115,000.00
A2815.2	Equipment	2,000.00	2,000.00
A2815.4	Contractual And Other	34,400.00	32,900.00
A2815.45	Materials And Supplies	3,100.00	3,100.00
A2820.15	Instructional Salaries	101,000.00	105,500.00
A2820.4	Contractual And Other	1,000.00	0.00
A2820.45	Materials And Supplies	2,500.00	2,500.00
A2825.15	Instructional Salaries	51,499.00	39,000.00
A2825.45	Materials And Supplies	500.00	500.00
A2850.15	Instructional Salaries	53,000.00	53,000.00
A2850.4	Contractual And Other	7,000.00	7,000.00
A2850.45	Materials And Supplies	1,500.00	1,500.00
A2855.15	Instructional Salaries	119,000.00	119,000.00
A2855.2	Equipment	6,000.00	6,000.00

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**SCHOHARIE CENTRAL SCHOOL DIST**

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**Appropriation Status Report For 2021-22 Proposed Budget (Detail)**

ST3 Account	Description	2021 - 22 Proposed Budget	2020 - 21 Budget
A2855.4	Contractual And Other	71,200.00	70,200.00
A2855.45	Materials And Supplies	12,750.00	12,750.00
A2855.49	Boces Services	4,300.00	4,300.00
28	*	<b>947,789.00</b>	<b>934,900.00</b>
2	*	<b>11,308,784.00</b>	<b>11,023,032.00</b>
A5510.16a	Noninstructional Salaries Excl. Super.	711,000.00	565,000.00
A5510.16b	Noninstructional Salaries (Trans Supervi	152,000.00	152,000.00
A5510.2	Equipment	9,000.00	9,000.00
A5510.4	Contractual And Other	77,900.00	77,900.00
A5510.45	Materials And Supplies	327,000.00	304,200.00
A5510.49a	Boces Bus Driver Training	1,000.00	1,000.00
A5530.16	Noninstructional Salaries	192,500.00	179,500.00
A5530.2	Equipment	5,000.00	5,000.00
A5530.4	Contractual And Other	92,700.00	87,700.00
A5530.45	Materials And Supplies	6,300.00	6,300.00
A5540.4	Contract Transportation	0.00	5,000.00
55	**	<b>1,574,400.00</b>	<b>1,392,600.00</b>
5	***	<b>1,574,400.00</b>	<b>1,392,600.00</b>
A8070.16	Noninstructional Salaries	3,492.00	3,900.00
80	**	<b>3,492.00</b>	<b>3,900.00</b>
8	***	<b>3,492.00</b>	<b>3,900.00</b>
A9010.8	State Retirement	380,000.00	390,000.00
A9020.8	Teachers' Retirement	1,035,000.00	1,085,000.00
A9030.8	Social Security	820,000.00	810,000.00
A9040.8	Workers' Compensation	70,000.00	65,000.00
A9050.8	Unemployment Insurance	35,520.00	65,520.00
A9055.8	Disability Insurance	3,200.00	3,200.00
A9060.8	Hospital, Medical And Dental	4,621,353.00	4,474,039.00
A9089.8	Other, (Specify)	158,400.00	154,400.00
90	**	<b>7,123,473.00</b>	<b>7,047,159.00</b>
A9711.6	Serial Bonds - School	1,495,000.00	1,575,000.00
A9711.7	Serial Bonds - School	641,888.00	560,424.00
A9732.6	Bond Anticipation Notes Bus	161,009.00	267,899.00
A9732.7	Bond Anticipation Notes Bus	9,496.00	24,013.00
A9789.6	Other Debt (Specify)	247,017.00	241,498.00
A9789.7	Other Debt (Specify)	5,645.00	11,163.00
97	**	<b>2,560,055.00</b>	<b>2,679,997.00</b>
A9901.93	Transfer To School Food	54,000.00	0.00
A9901.95	Transfer To Special Aid	49,000.00	42,000.00
A9950.9	Transfer To Capital Funds	100,000.00	0.00
99	**	<b>203,000.00</b>	<b>42,000.00</b>
9	***	<b>9,886,528.00</b>	<b>9,769,156.00</b>
	<b>Grand Totals:</b>	<b>25,479,286.00</b>	<b>24,756,356.00</b>

**SCHOHARIE CENTRAL SCHOOL DISTRICT  
2021-22 PROPOSED BUDGET IN THREE PARTS**

The 2021-22 Budget for Schoharie Central School District is the amount of \$25,479,286; a change from the previous year in the amount of \$722,930 (2.92%).

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.

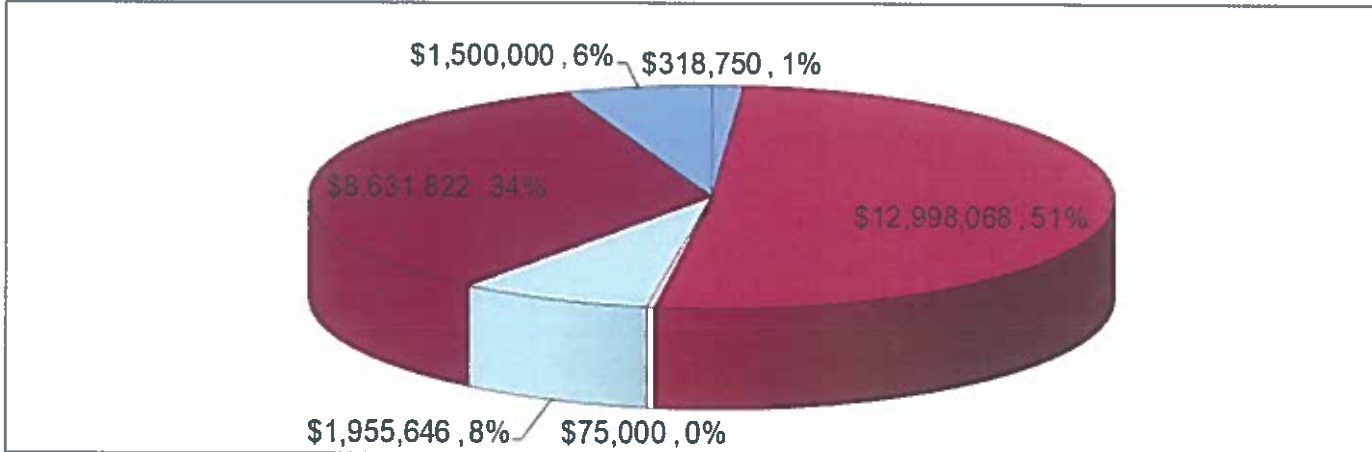
**CAPITAL COMPONENT:** Provides for the expenditures of the debt service, lease purchase agreements and school bus purchases. The expenses associated with the custodial and maintenance operations are also recorded here.

<b>COMPARING COMPONENTS</b>	<b>2020-21</b>	<b>2021-22</b>	<b>Dollar Change</b>	<b>Percent Change</b>
Administrative Component	\$2,218,584	\$2,271,530	\$52,946	2.39
Program Component	\$17,733,452	\$18,417,407	\$683,954	3.86
Capital Component	\$4,804,320	\$4,790,349	-\$13,971	-0.29
<b>TOTAL</b>	<b>\$24,756,356</b>	<b>\$25,479,286</b>	<b>\$722,930</b>	<b>2.92%</b>

# Proposed 2021-22 Budget Summary

## Where the Money Comes From

DESCRIPTION	2020-21 Adopted Budget	2021-22 Proposed Budget	2021-22 \$ Change	2021-22 % Change	2021-22 % Share
Miscellaneous Revenues	\$361,200	\$318,750	(\$42,450)	-11.75%	1.25%
State Aid	\$12,011,315	\$12,998,068	\$986,753	8.22%	51.01%
Medicaid and Federal Aid	\$60,000	\$75,000	\$15,000	25.00%	0.29%
Payments in Lieu of Taxes	\$1,916,559	\$1,955,646	\$39,087	2.04%	7.68%
Tax Levy and STAR	\$8,807,281	\$8,631,822	(\$175,459)	-1.99%	33.88%
Fund Balance Allocation	\$1,600,000	\$1,500,000	(\$100,000)	-6.25%	5.89%
<b>TOTALS</b>	<b>\$24,756,354</b>	<b>\$25,479,286</b>	<b>\$722,932</b>	<b>2.92%</b>	<b>100.00%</b>



# Schoharie Central School District

## 2021-22 SCHOOL TAX RATE INFORMATION

The following is important information regarding 2021-22 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.

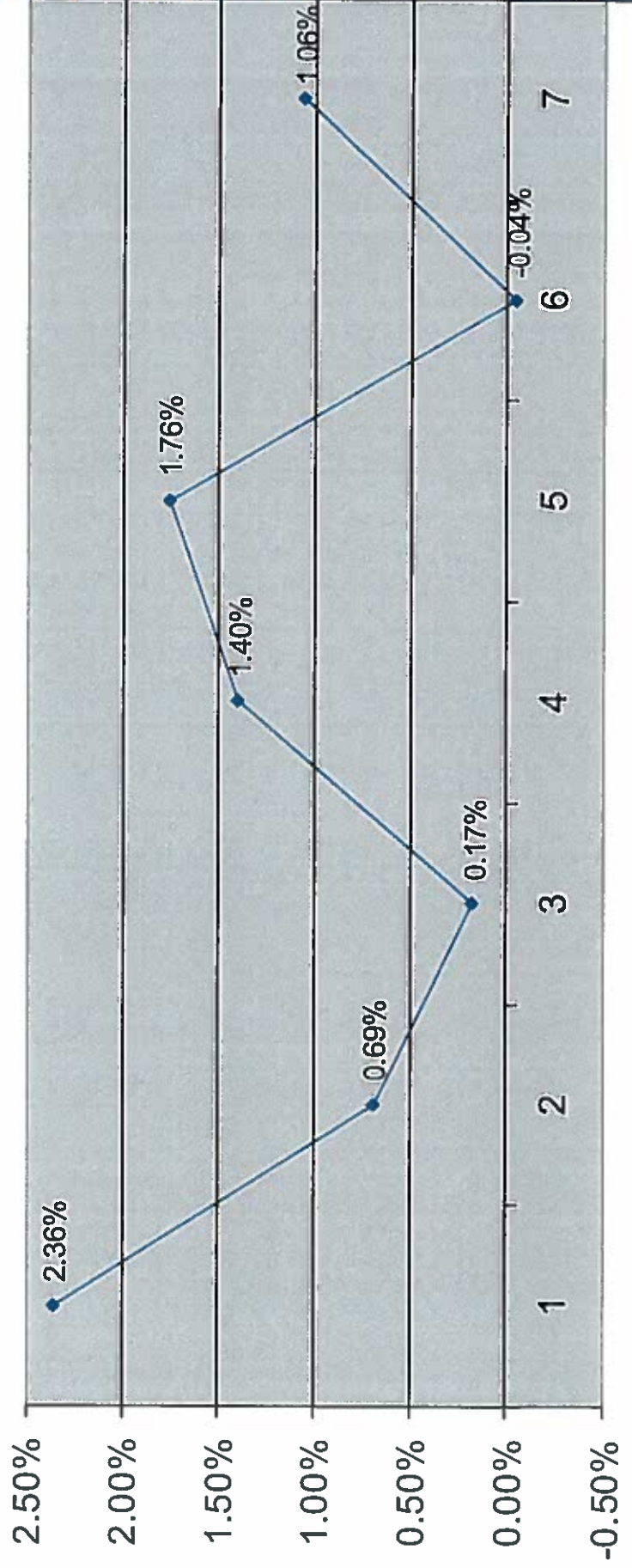
Any preliminary school tax impact discussed during the time before the public vote on the budget is subject to change by the above factors.

The change in the tax levy for the 2021-22 budget is proposed to be a decrease of - 1.99%, which is in accordance with the Tax Levy Limitation.

# Tax Levy and Tax Rate Trend Chart

## Schoharie CSD

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Tax Levy Amount	\$9,382,282	\$ 9,505,510	\$8,352,708	\$8,337,204	\$8,450,098	\$8,650,703	\$8,807,281
Tax Levy Change	1.53%	1.31%	-12.13%	-0.19%	1.35%	2.37%	1.81%
Tax Rate Avg.	\$ 23.12	\$ 23.28	\$ 23.32	\$ 22.82	\$ 22.63	\$ 22.62	\$ 22.87
Tax Rate Change	2.36%	0.69%	0.17%	1.40%	1.76%	-0.04%	1.06%





## Proposition for Capital Reserve Fund

On May 18<sup>th</sup>, there will be a Proposition on the Ballot to reestablish the Capital Reserve Fund:

“Shall the Board of Education of the Schoharie Central School District (The District) be authorized to establish a Capital Projects Reserve Fund in an amount not to exceed \$2,500,000, with a probable term of five (5) years, for the purpose of financing the construction of additions to, and reconstruction of, various District buildings, construction of athletic fields and improvements, site work, and acquisition of original furnishings, equipment, machinery or apparatus required for the purpose for which such buildings are to be used, with such Capital Projects Reserve Fund being funded with such portion of the fund Balance of the General Fund as may be determined from time to time by the Board of Education?”

**Schoharie Central School District Budget Notice**

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$24,756,356	\$25,479,286	\$25,290,286
Increase/Decrease for the 2021-22 School Year		\$722,930	\$533,930
Percentage Increase/Decrease in Proposed Budget		2.92%	2.16%
Change in the Consumer Price Index		1.23%	
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	\$8,807,281	\$8,631,822	
<b>B. Levy to Support Library Debt, if Applicable</b>	\$0	\$0	
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>	\$0	\$0	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>	\$0	\$0	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	\$8,807,281	\$8,631,822	\$8,442,822
<b>F. Total Permissible Exclusions</b>	\$920,850	\$606,091	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>	\$8,251,026	\$8,025,731	
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)</b>	\$7,886,431	\$8,025,731	
<b>I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **</b>	\$364,595	\$0	
<b>Administrative Component</b>	\$2,218,584	\$2,271,530	\$2,271,530
<b>Program Component</b>	\$17,733,452	\$18,417,407	\$18,329,407
<b>Capital Component</b>	\$4,804,320	\$4,790,349	\$4,689,349

\* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law:  
 Should the Board of Education be required to adopt a contingent budget for the 2021-22 school year, the budget and, therefore, the tax levy, would be \$189,000 lower, due to the following reductions in appropriations of items or purchases not mandatory to the day-to-day operation of the school system and education program:  
 Non-aided equipment purchases: would be lowered by \$70,000  
 Non-mandatory minor maintenance: would be lowered by \$65,000  
 General Fund support for the Food Service Fund: would be lowered by \$54,000  
 Total change of \$189,000

\*\* 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 4 replacement school buses	\$332,000
Tax Levy increase for public library by \$10,000 to new total of \$96,000	\$10,000
Reestablishment of Capital Projects Reserve Fund (using currently available fund balance)	\$2,500,000

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

Under the Budget Proposed for the 2021-22 School Year

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

\$ 657.00

The annual budget vote for the fiscal year 2021-22 by the qualified voters of the Schoharie Central School district, Schoharie County, New York, will be held at the Lobby Entrance to the Jr./Sr. High School in said district on Tuesday, May 18, 2021 between the hours of 12:00 Noon and 9:00 pm, prevailing time, during which the polls will be open to vote by voting ballot or machine.

## EXPENDITURES PER PUPIL (2019-20)

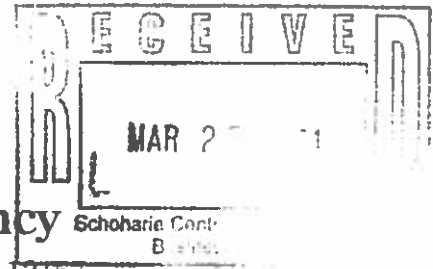
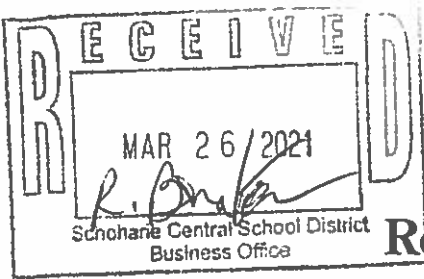
For detailed information, please see Financial Transparency Report.

	Pupil Count	Federal		State & Local		Total	
		Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil	Expenditures	Expenditures Per Pupil
This District	889	\$541,732	\$609	\$17,508,875	\$19,695	\$18,050,607	\$20,304
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

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THIS DOCUMENT WAS CREATED ON: APRIL 29, 2021, 12:16 PM EST

**Schoharie Central School District  
Business Office  
136 Academy Drive • PO Box 430  
Schoharie, New York 12157-0430**



**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**  
Director

**Ellen Rehberg**  
Deputy

To: School Business Administrator/Superintendent  
From: Ellen Rehberg  
Date: 3/24/2021  
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

Equalized Total Assessed Value 596,538,904

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	28,139	0.00
13100	CO - GENERALLY	RPTL 406(1)	8	20,563,096	3.45
13500	TOWN - GENERALLY	RPTL 406(1)	24	2,021,493	0.34
13510	TOWN - CEMETERY LAND	RPTL 446	7	172,906	0.03
13650	VG - GENERALLY	RPTL 406(1)	21	1,765,694	0.30
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	35,714	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	1,951,298	0.33
13800	SCHOOL DISTRICT	RPTL 408	5	19,563,124	3.28
13850	BOCES	RPTL 408	1	2,038,745	0.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	676,082	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	13	106,544,458	17.86
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	5,788,393	0.97
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	2	125,417	0.02
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	6	907,685	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	50,866	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	22	3,428,311	0.57
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	13,014	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	7,608,870	1.28
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	7,669	0.00
28110	NOT-FOR-PROFIT HOUSING COMPAN)	RPTL 422	1	1,167,965	0.20
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	313,853	0.05
41300	PARAPLEGIC VETS	RPTL 458(3)	1	188,312	0.03
41400	CLERGY	RPTL 460	5	8,547	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	17	52,878	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	19	571,962	0.10
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	249	11,151,422	1.87
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	175	6,852,375	1.15
41800	PERSONS AGE 65 OR OVER	RPTL 467	36	1,283,106	0.22
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	42,443	0.01
41805	PERSONS AGE 65 OR OVER	RPTL 467	5	223,737	0.04
41806	PERSONS AGE 65 OR OVER	RPTL 467	7	124,481	0.02
41834	ENHANCED STAR	RPTL 425	468	32,349,569	5.42
41854	BASIC STAR 1999-2000	RPTL 425	963	30,279,184	5.08

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Equalized Total Assessed Value 596,538,904

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	218,296	0.04
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	38,904	0.01
44114	FIRST-TIME HOMEBUYERS - NEW CO	RPTL 457	6	282,231	0.05
44214	HOME IMPROVEMENTS	RPTL 421-f	13	150,297	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	7	559,665	0.09
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	5	319,345	0.05
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	2	3,898,269	0.65
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>263,367,815</b>	<b>44.15</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>263,367,815</b>	<b>44.15</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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