

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

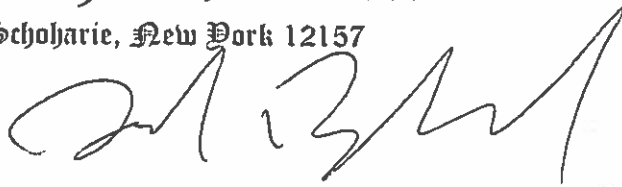
William Kuehnle

David M. Blanchard
Superintendent of Schools

Schoharie Central School District

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.

Thank you.

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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 9th. 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 9th.

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 9th ballot.

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.

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
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			
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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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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

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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

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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
TOTAL	\$24,520,229	\$24,756,356	\$236,127	0.96 %

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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%.

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%	
A. Proposed Levy to Support the Total Budgeted Amount	\$8,650,703	\$8,807,281	
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)	\$8,650,703	\$8,807,281	\$8,727,281
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: emscmats@nysed.gov

Under the Budget Proposed
for the 2020-21 School Year

Estimated Basic STAR Exemption Savings¹

\$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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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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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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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)

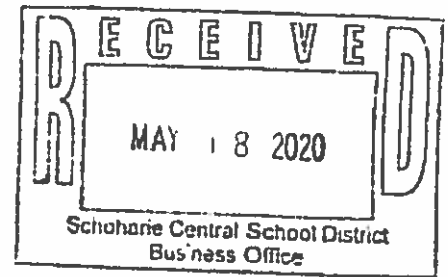
THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
<p>80% OR MORE</p> <p>▼</p> <p>64 57.1%</p>	<p>AVERAGE NEED/RESOURCE CAPACITY</p>	<p>80% OR MORE</p> <p>▼</p> <p>58.7%</p>
<p>40% - 79%</p> <p>▼</p> <p>33 29.5%</p>	<p>80% OR MORE</p> <p>▼</p> <p>57.7%</p>	<p>40% - 79%</p> <p>▼</p> <p>11.5%</p>
<p>LESS THAN 40%</p> <p>▼</p> <p>7 6.3%</p>	<p>40% - 79%</p> <p>▼</p> <p>18.7%</p>	<p>LESS THAN 40%</p> <p>▼</p> <p>19.0%</p>
<p>SEPARATE SETTINGS</p> <p>▼</p> <p>8 7.1%</p>	<p>LESS THAN 40%</p> <p>▼</p> <p>16.1%</p>	<p>SEPARATE SETTINGS</p> <p>▼</p> <p>5.3%</p>
<p>OTHER SETTINGS</p> <p>▼</p> <p>0 0.0%</p>	<p>SEPARATE SETTINGS</p> <p>▼</p> <p>4.7%</p>	<p>OTHER SETTINGS</p> <p>▼</p> <p>5.6%</p>
	<p>OTHER SETTINGS</p> <p>▼</p> <p>2.8%</p>	<p><i>P.25 ^</i></p>



**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 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
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 F I L 577,654-a	2	3,761,880	0.66
Total Exemptions Exclusive of System Exemptions:				257,159,129	44.93
Total System Exemptions:				0	0.00
Totals:				257,159,129	44.93

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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