



OES CENTRAL SCHOOL DISTRICT

Budget Component Analysis Report

Account	Account Description	Component	General		Difference	
			Appropriation 23-24	Appropriation 24-25	Percent	Dollar
A 1010.400	Contractual Expenses	Administrative:	11,245.00	11,245.00	0.000%	0.00
A 1010.450	Materials & Supplies	Administrative:	975.00	1,125.00	15.385%	150.00
A 1010.490	BOCES Services	Administrative:	11,878.00	12,353.00	3.999%	475.00
A 1040.160	District Clerk Salary	Administrative:	5,150.00	5,150.00	0.000%	0.00
A 1040.400	CONTRACTUAL DISTRICT CLERK	Administrative:	4,700.00	4,700.00	0.000%	0.00
A 1040.450	District Clerk Materials & Supplies	Administrative:	300.00	300.00	0.000%	0.00
A 1060.400	District Meeting Legal Notice	Administrative:	3,100.00	3,100.00	0.000%	0.00
A 1060.450	District Meeting Materials & Supplies	Administrative:	700.00	700.00	0.000%	0.00
A 1060.490	BOCES DISTRICT MEETING	Administrative:	7,200.00	8,416.00	16.889%	1,216.00
A 1240.150	Superintendent's Salary	Administrative:	158,000.00	163,135.00	3.250%	5,135.00
A 1240.160	Secretary Salary	Administrative:	58,000.00	59,740.00	3.000%	1,740.00
A 1240.400	Contractual Expenses	Administrative:	21,400.00	21,400.00	0.000%	0.00
A 1240.450	Materials & Supplies	Administrative:	3,000.00	3,000.00	0.000%	0.00
A 1310.160	Non Instructional Salaries	Administrative:	161,364.00	173,411.00	7.466%	12,047.00
A 1310.400	Contractual Expenses	Administrative:	2,450.00	2,450.00	0.000%	0.00
A 1310.450	Materials & Supplies	Administrative:	3,500.00	3,500.00	0.000%	0.00
A 1310.490	BOCES Services	Administrative:	8,332.00	8,332.00	0.000%	0.00
A 1320.400	Contractual - Auditing Fees	Administrative:	18,250.00	18,250.00	0.000%	0.00
A 1330.400	Contractual Expenses	Administrative:	1,700.00	1,700.00	0.000%	0.00
A 1330.450	Materials & Supplies	Administrative:	300.00	300.00	0.000%	0.00
A 1420.400	Legal Services	Administrative:	64,000.00	64,000.00	0.000%	0.00
A 1420.490	BOCES Policy Manual	Administrative:	3,804.00	3,804.00	0.000%	0.00
A 1430.400	Contractual Expenses	Administrative:	82,405.00	139,300.00	69.043%	56,895.00
A 1430.490	BOCES	Administrative:	13,370.00	13,574.00	1.526%	204.00
A 1460.160	Records Management Salary	Administrative:	1,666.00	1,666.00	0.000%	0.00
A 1480.490	BOCES Public Info Service	Administrative:	66,380.00	17,623.00	-73.451%	-48,757.00
A 1670.400	Contractual Expenses	Administrative:	26,000.00	33,000.00	26.923%	7,000.00
A 1670.490	BOCES PRINTING	Administrative:	3,786.00	3,786.00	0.000%	0.00
A 1680.490	BOCES Services	Administrative:	505,314.00	481,683.00	-4.676%	-23,631.00
A 1910.400	Liability & Commercial Insurance	Administrative:	75,000.00	80,000.00	6.667%	5,000.00
A 1910.410	Umbrella Insurance	Administrative:	19,000.00	20,000.00	5.263%	1,000.00
A 1910.420	Student Accident Insurance	Administrative:	10,000.00	10,000.00	0.000%	0.00
A 1981.490	BOCES Administrative Costs	Administrative:	269,387.00	272,100.00	1.007%	2,713.00

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Account	Account Description	Component	General		Difference	
			Appropriation 23-24	Appropriation 24-25	Percent	Dollar
A 2020.150	ES Instructional Salaries	Administrative:	152,848.00	157,804.00	3.242%	4,956.00
A 2020.151	HS Instructional Salaries	Administrative:	139,500.00	147,500.00	5.735%	8,000.00
A 2020.160	ES Non Instructional Salaries	Administrative:	33,651.00	30,659.00	-8.891%	-2,992.00
A 2020.161	HS Non Instructional Salary	Administrative:	28,409.60	29,242.00	2.930%	832.40
A 2020.400	Contractual Expenses	Administrative:	2,500.00	2,500.00	0.000%	0.00
A 2020.450	Materials & Supplies	Administrative:	4,000.00	4,000.00	0.000%	0.00
A 2020.451	Supplies Elem Principal	Administrative:	2,250.00	2,250.00	0.000%	0.00
A 2020.452	Supplies HS Principal	Administrative:	2,250.00	2,250.00	0.000%	0.00
A 2060.490	BOCES RESEARCH, PLANNING	Administrative:	9,066.00	9,000.00	-0.728%	-66.00
A 2070.150	Professional Development Elementary	Administrative:	12,500.00	12,500.00	0.000%	0.00
A 2070.151	Professional Development High School	Administrative:	12,500.00	12,500.00	0.000%	0.00
A 2070.475	Conference & Travel Expense	Administrative:	20,000.00	35,000.00	75.000%	15,000.00
A 2070.490	BOCES Services	Administrative:	108,364.00	211,848.00	95.497%	103,484.00
A 9010.800	State Retirement - ERS	Administrative:	72,900.00	72,900.00	0.000%	0.00
A 9020.800	Teachers Retirement	Administrative:	44,346.00	44,346.00	0.000%	0.00
A 9030.800	Social Security	Administrative:	87,264.00	87,264.00	0.000%	0.00
A 9040.800	Workers Comp	Administrative:	5,400.00	5,400.00	0.000%	0.00
A 9060.800	Health Insurance	Administrative:	821,000.00	821,000.00	0.000%	0.00
Component Totals:			3,180,404.60	3,330,806.00	4.729%	150,401.40
A 1620.160	Non Instructional Salaries	Capital:	449,403.50	476,518.00	6.033%	27,114.50
A 1620.400	Contractual Expenses	Capital:	3,500.00	3,500.00	0.000%	0.00
A 1620.450	Materials & Supplies	Capital:	73,900.00	73,900.00	0.000%	0.00
A 1620.454	Heating Oil	Capital:	210,000.00	250,000.00	19.048%	40,000.00
A 1620.455	Propane	Capital:	4,500.00	4,500.00	0.000%	0.00
A 1620.456	Water & Sewer	Capital:	10,000.00	12,000.00	20.000%	2,000.00
A 1620.477	Electricity	Capital:	185,000.00	185,000.00	0.000%	0.00
A 1620.478	Telephone/Communications	Capital:	51,000.00	51,000.00	0.000%	0.00
A 1620.479	Trash Removal	Capital:	15,000.00	15,000.00	0.000%	0.00
A 1621.160	Non Instructional Salaries	Capital:	138,898.90	122,503.00	-11.804%	-16,395.90
A 1621.200	Equipment	Capital:	61,900.00	61,900.00	0.000%	0.00
A 1621.400	Contractual Expenses	Capital:	158,810.00	177,100.00	11.517%	18,290.00
A 1621.450	Materials & Supplies	Capital:	55,700.00	55,700.00	0.000%	0.00



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Account	Account Description	Component	General		Difference	
			Appropriation 23-24	Appropriation 24-25	Percent	Dollar
A 1621.465	Equipment Repair	Capital:	22,000.00	22,000.00	0.000%	0.00
A 1621.466	Building Repairs	Capital:	55,000.00	60,000.00	9.091%	5,000.00
A 1621.468	Grounds Maintenance	Capital:	159,000.00	159,000.00	0.000%	0.00
A 1621.490	BOCES Health/Safety/Risk Mgmt	Capital:	169,025.00	175,851.00	9.890%	15,826.00
A 1930.400	Judgements	Capital:	2,000.00	2,000.00	0.000%	0.00
A 1964.400	Refunds	Capital:	5,000.00	5,000.00	0.000%	0.00
A 5510.210	Bus Purchases	Capital:	158,000.00	169,000.00	6.962%	11,000.00
A 9010.800	State Retirement - ERS	Capital:	64,928.00	64,928.00	0.000%	0.00
A 9030.800	Social Security	Capital:	32,943.00	32,943.00	0.000%	0.00
A 9040.800	Workers Comp	Capital:	27,365.00	27,365.00	0.000%	0.00
A 9050.800	Unemployment	Capital:	5,000.00	5,000.00	0.000%	0.00
A 9060.800	Health Insurance	Capital:	288,000.00	288,000.00	0.000%	0.00
A 9711.600	Serial Bond - Principal	Capital:	2,270,000.00	1,630,000.00	-28.194%	-640,000.00
A 9711.700	Serial Bond - Interest	Capital:	665,100.00	441,250.00	-33.657%	-223,850.00
A 9731.700	BAN Interest- School Construction	Capital:	0.00	150,000.00	0.000%	150,000.00
			5,331,973.40	4,720,958.00	-11.459%	-611,015.40
A 2110.120	Teachers Salaries - PreK - 3	Program:	1,057,453.00	1,149,850.00	8.738%	92,397.00
A 2110.121	Teachers Salaries - 4 - 6	Program:	1,027,771.00	1,266,334.00	23.212%	238,563.00
A 2110.130	Teachers Salaries - 7 - 12	Program:	1,702,888.00	1,855,140.00	8.941%	152,252.00
A 2110.140	Substitute Salaries- Elementary	Program:	70,000.00	80,000.00	14.286%	10,000.00
A 2110.141	Substitute Salaries- High School	Program:	70,000.00	80,000.00	14.286%	10,000.00
A 2110.142	Class Coverage- Elementary	Program:	10,000.00	0.00	-100.000%	-10,000.00
A 2110.143	Class Coverage- High School	Program:	10,000.00	0.00	-100.000%	-10,000.00
A 2110.160	ES Non Instructional Salaries	Program:	189,480.00	220,285.00	16.258%	30,805.00
A 2110.161	HS Non Instructional Salaries	Program:	110,790.00	36,466.00	-67.085%	-74,324.00
A 2110.400	Contractual Expenses	Program:	67,150.00	33,250.00	-50.484%	-33,900.00
A 2110.450	High School Mat & Supplies	Program:	41,700.00	49,500.00	18.705%	7,800.00
A 2110.451	ELEMENTARY MAT & SUPPLIES	Program:	21,500.00	29,250.00	36.047%	7,750.00
A 2110.480	Textbooks- Elementary	Program:	15,000.00	15,000.00	0.000%	0.00
A 2110.481	Textbooks- High School	Program:	15,000.00	15,000.00	0.000%	0.00
A 2110.490	BOCES Services	Program:	320,385.00	297,496.00	-7.144%	-22,889.00
A 2250.150	ES Instructional Salaries	Program:	799,719.00	700,674.00	-12.385%	-99,045.00



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			Appropriation 23-24	Appropriation 24-25	Percent	Dollar
A 2250.151	HS Instructional Salaries	Program:	415,985.00	385,576.00	-7.310%	-30,409.00
A 2250.160	ES Non Instructional Salaries	Program:	172,642.00	158,857.00	-7.985%	-13,785.00
A 2250.161	HS Non Instructional Salaries	Program:	105,296.00	170,273.00	61.709%	64,977.00
A 2250.200	Equipment	Program:	1,800.00	1,800.00	0.000%	0.00
A 2250.400	Contractual Expenses- Elementary	Program:	41,000.00	36,000.00	-12.195%	-5,000.00
A 2250.401	Contractual Expense- High School	Program:	0.00	5,000.00	0.000%	5,000.00
A 2250.450	Materials & Supplies- Elementary	Program:	15,790.00	15,790.00	0.000%	0.00
A 2250.451	Materials & Supplies- High School	Program:	2,800.00	2,450.00	-12.500%	-350.00
A 2250.470	Tuition Expense	Program:	225,336.00	225,336.00	0.000%	0.00
A 2250.490	BOCES Services	Program:	1,514,830.00	1,509,830.00	-0.330%	-5,000.00
A 2280.490	BOCES Career Tech	Program:	379,500.00	422,400.00	11.304%	42,900.00
A 2330.490	BOCES Services	Program:	5,505.00	5,505.00	0.000%	0.00
A 2610.150	Instructional Salaries Elementary	Program:	37,337.00	37,337.00	0.000%	0.00
A 2610.151	Instructional Salaries High School	Program:	37,337.00	37,337.00	0.000%	0.00
A 2610.400	Contractual Expense- Elementary	Program:	800.00	800.00	0.000%	0.00
A 2610.450	Materials & Supplies- Elementary	Program:	12,000.00	12,000.00	0.000%	0.00
A 2610.461	Audio Visual	Program:	5,218.00	5,218.00	0.000%	0.00
A 2610.490	BOCES Services	Program:	43,397.00	45,187.00	4.125%	1,790.00
A 2630.160	Computer Tech	Program:	205,161.00	219,902.00	7.185%	14,741.00
A 2630.220	Computer Hardware	Program:	25,813.00	25,813.00	0.000%	0.00
A 2630.400	Contractual Expenses	Program:	101,800.00	101,800.00	0.000%	0.00
A 2630.450	Materials & Supplies	Program:	60,000.00	60,000.00	0.000%	0.00
A 2630.460	Computer Software	Program:	49,024.00	49,024.00	0.000%	0.00
A 2630.490	BOCES Services	Program:	183,018.00	184,770.00	0.957%	1,752.00
A 2810.150	ES Instructional Salaries	Program:	97,835.00	104,683.00	7.000%	6,848.00
A 2810.151	HS Instructional Salaries	Program:	87,427.00	93,547.00	7.000%	6,120.00
A 2810.160	Non Instructional Salaries Elementary	Program:	20,831.00	21,398.00	2.722%	567.00
A 2810.161	Non Instructional Salaries High School	Program:	20,831.00	21,398.00	2.722%	567.00
A 2810.400	Contractual Expenses	Program:	6,800.00	6,800.00	0.000%	0.00
A 2810.450	Materials & Supplies	Program:	3,300.00	3,600.00	9.091%	300.00
A 2815.160	ES Non Instructional Salaries	Program:	64,272.00	68,772.00	7.001%	4,500.00
A 2815.161	HS Non Instructional Salaries	Program:	48,438.00	51,829.00	7.001%	3,391.00
A 2815.400	Contractual Expenses	Program:	6,500.00	6,500.00	0.000%	0.00



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			Appropriation 23-24	Appropriation 24-25	Percent	Dollar
A 2815.450	Materials & Supplies- Elementary	Program:	3,500.00	4,000.00	14.286%	500.00
A 2815.451	Materials & Supplies- High School	Program:	3,000.00	3,500.00	16.667%	500.00
A 2850.150	Instructional Salaries- Elementary	Program:	29,500.00	37,500.00	27.119%	8,000.00
A 2850.151	Instructional Salaries- High School	Program:	32,500.00	40,500.00	24.615%	8,000.00
A 2850.160	Non Instructional Salaries- Elementary	Program:	2,700.00	2,700.00	0.000%	0.00
A 2850.161	Non Instructional Salaries- High School	Program:	3,000.00	3,000.00	0.000%	0.00
A 2850.400	Contractual Expenses	Program:	37,000.00	37,000.00	0.000%	0.00
A 2855.150	Inter Athletics Salaries	Program:	76,200.00	76,280.00	0.000%	0.00
A 2855.160	Non Instructional Salaries	Program:	2,000.00	2,000.00	0.000%	0.00
A 2855.400	Contractual Expenses	Program:	47,100.00	52,875.00	12.261%	5,775.00
A 2855.450	Materials & Supplies	Program:	22,500.00	22,500.00	0.000%	0.00
A 5510.150	Supervisor Salaries	Program:	109,695.00	111,314.00	1.476%	1,619.00
A 5510.160	Regular Salaries	Program:	419,007.00	423,008.00	0.955%	4,001.00
A 5510.161	Regular Salaries	Program:	91,177.00	103,853.00	13.903%	12,676.00
A 5510.162	Substitute Salaries	Program:	50,000.00	60,000.00	20.000%	10,000.00
A 5510.170	Field Trip Salaries	Program:	20,000.00	25,000.00	25.000%	5,000.00
A 5510.171	Athletic Trip Salaries	Program:	20,000.00	25,000.00	25.000%	5,000.00
A 5510.172	Summer Salaries	Program:	35,000.00	35,000.00	0.000%	0.00
A 5510.200	Equipment	Program:	29,800.00	29,800.00	0.000%	0.00
A 5510.400	Contractual Expenses	Program:	69,200.00	69,200.00	0.000%	0.00
A 5510.410	Insurance & Miscellaneous	Program:	42,000.00	42,000.00	0.000%	0.00
A 5510.450	Supplies	Program:	22,500.00	22,500.00	0.000%	0.00
A 5510.451	Bus Parts	Program:	30,000.00	30,000.00	0.000%	0.00
A 5510.452	Gasoline	Program:	130,000.00	130,000.00	0.000%	0.00
A 5510.453	Oil & Grease	Program:	4,000.00	4,000.00	0.000%	0.00
A 5510.454	Tires	Program:	12,000.00	12,000.00	0.000%	0.00
A 5510.490	BOCES Services	Program:	2,600.00	2,600.00	0.000%	0.00
A 5530.400	Contractual Expenses	Program:	5,000.00	5,000.00	0.000%	0.00
A 5530.410	Heating Fuel	Program:	17,500.00	17,500.00	0.000%	0.00
A 5530.420	Electricity	Program:	7,000.00	9,000.00	28.571%	2,000.00
A 5530.430	Telephone/Communications	Program:	800.00	800.00	0.000%	0.00
A 5530.440	Trash Removal	Program:	3,500.00	3,500.00	0.000%	0.00
A 5530.450	Custodial Supplies	Program:	2,500.00	2,500.00	0.000%	0.00

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A 5540.400	Contract Transportation	Program:	85,398.00	85,398.00	0.000%	0.00
A 9010.800	State Retirement - ERS	Program:	149,739.00	149,739.00	0.000%	0.00
A 9020.800	Teachers Retirement	Program:	657,436.00	657,436.00	0.000%	0.00
A 9030.800	Social Security	Program:	499,402.00	499,402.00	0.000%	0.00
A 9040.490	Workers Comp - BOCES	Program:	11,108.00	11,108.00	0.000%	0.00
A 9040.800	Workers Comp	Program:	62,235.00	62,235.00	0.000%	0.00
A 9050.800	Unemployment	Program:	10,000.00	10,000.00	0.000%	0.00
A 9060.800	Health Insurance	Program:	2,590,654.00	2,596,870.00	0.240%	6,216.00
A 9089.800	RETIREMENT (TIAA)	Program:	7,300.00	7,600.00	4.110%	300.00
Component Totals:			14,982,010.00	15,449,915.00	3.123%	467,905.00
Grand Totals:			23,494,388.00	23,501,679.00	0.031%	7,291.00

Equalized Total Assessed Value 273,519,430

OEESTJ, SD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	30	1,932,825	0.71
13100	CO - GENERALLY	RPTL 406(1)	2	135,954	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	4	1,226,369	0.45
13800	SCHOOL DISTRICT	RPTL 408	3	5,284,932	1.93
13850	BOCES	RPTL 408	1	7,691	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	158,422	0.06
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	662,739	0.24
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	275,237	0.10
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	15	8,395,600	3.07
25400	FRATERNAL ORGANIZATION	RPTL 428	1	41,096	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,173,446	0.43
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	23	195,994	0.07
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	77,808	0.03
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	1	4,110	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	6	0	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	0	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	3	0	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41174	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	17	1,390,883	0.51
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	83	707,813	0.26
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	27	511,532	0.19
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	201,929	0.07
41834	ENHANCED STAR	RPTL 425	270	23,140,288	8.46
41854	BASIC STAR 1999-2000	RPTL 425	369	13,302,382	4.86
42120	TEMPORARY GREENHOUSES	RPTL 483-c	7	134,248	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	18	1,483,690	0.54
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	9,476,066	3.46
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	8	2,016,142	0.74
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	0	0.00

Equalized Total Assessed Value 273,519,430

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:				69,921,054	25.56
Total System Exemptions:				2,016,142	0.74
Totals:				71,937,196	26.30

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: _____

Equalized Total Assessed Value 273,519,430

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	30	1,932,825	0.71
13100	CO - GENERALLY	RPTL 406(1)	2	135,954	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	4	1,226,369	0.45
13800	SCHOOL DISTRICT	RPTL 408	3	5,284,932	1.93
13850	BOCES	RPTL 408	1	7,691	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	158,422	0.06
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	662,739	0.24
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	275,237	0.10
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	15	8,395,600	3.07
25400	FRATERNAL ORGANIZATION	RPTL 428	1	41,096	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,173,446	0.43
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	23	195,994	0.07
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	77,808	0.03
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	1	4,110	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	6	0	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	0	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	3	0	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41174	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	17	1,390,883	0.51
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	83	707,813	0.26
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	27	511,532	0.19
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	201,929	0.07
41834	ENHANCED STAR	RPTL 425	270	23,140,288	8.46
41854	BASIC STAR 1999-2000	RPTL 425	369	13,302,382	4.86
42120	TEMPORARY GREENHOUSES	RPTL 425	7	134,248	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 483-c	18	1,483,690	0.54
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 480-a	5	9,476,066	3.46
50000	SYSTEM CODE	RPTL 487	8	2,016,142	0.74
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	0	0.00
		STATUTORY AUTH NOT DEFINED			

Equalized Total Assessed Value 273,519,430

School District - 273803 O-E-SJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:				69,921,054	25.56
Total System Exemptions:				2,016,142	0.74
Totals:				71,937,196	26.30

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: _____

Equalized Total Assessed Value 83,460,548

School District - 273803 O-E-SWJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	13	472,894	0.57
13100	CO - GENERALLY	RPTL 406(1)	1	9,379	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	2	568,561	0.68
13850	BOCES	RPTL 408	1	7,691	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	158,422	0.19
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	1,646,832	1.97
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	285,500	0.34
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	49,522	0.06
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	0	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	0	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41164	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41174	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	7	56,822	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	18	37,011	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	124,052	0.15
41834	ENHANCED STAR	RPTL 425	93	8,021,413	9.61
41854	BASIC STAR 1999-2000	RPTL 425	118	4,031,823	4.83
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	145,764	0.17
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	540,799	0.65
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Equalized Total Assessed Value 83,460,548

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			281	15,615,686	18.71
Total System Exemptions:			4	540,799	0.65
Totals:			285	16,156,485	19.36

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: _____

Equalized Total Assessed Value 14,310,129

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	773,656	5.41
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	275,237	1.92
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	31,401	0.22
41834	ENHANCED STAR	RPTL 425	10	956,606	6.68
41854	BASIC STAR 1999-2000	RPTL 425	14	500,108	3.49
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	121,054	0.85
Total Exemptions Exclusive of System Exemptions:				2,658,062	18.57
Total System Exemptions:				0	0.00
Totals:				2,658,062	18.57

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: _____

Equalized Total Assessed Value 174,653,104

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	686,275	0.39
13100	CO - GENERALLY	RPTL 406(1)	1	126,575	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	2	667,808	0.38
13800	SCHOOL DISTRICT	RPTL 408	3	5,284,932	3.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	662,739	0.38
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	8	6,748,768	3.86
25400	FRATERNAL ORGANIZATION	RPTL 428	1	41,096	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	887,946	0.51
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	14	115,071	0.07
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	1	77,808	0.04
29700	PROP WITHDRAWN FROM FORECLOSUR	RPTL 1138	1	4,110	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	0	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	10	1,334,061	0.76
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	65	670,802	0.38
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	27	511,532	0.29
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	77,877	0.04
41834	ENHANCED STAR	RPTL 425	167	14,162,269	8.11
41854	BASIC STAR 1999-2000	RPTL 425	237	8,770,451	5.02
42120	TEMPORARY GREENHOUSES	RPTL 483-c	7	134,248	0.08
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	14	1,216,872	0.70
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	9,476,066	5.43
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	6	1,475,343	0.84

Equalized Total Assessed Value 174,653,104

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	0	0.00
Total Exemptions Exclusive of System Exemptions:				51,647,306	29.57
Total System Exemptions:				1,475,343	0.84
Totals:				53,122,649	30.42

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: _____

Equalized Total Assessed Value 1,095,650

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:					
			0	0	0.00
Total System Exemptions:					
			1	0	0.00
Totals:					
			1	0	0.00

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: _____

Equalized Total Assessed Value 36,152,563

School District - 273803 O-E-StJ Cent

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	146,667	0.41
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	16,681,334	46.14
13500	TOWN - GENERALLY	RPTL 406(1)	1	116,667	0.32
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	8,333	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	18	505,444	1.40
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	45,402	0.13
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	70,305	0.19
41834	ENHANCED STAR	RPTL 425	24	2,000,566	5.53
41854	BASIC STAR 1999-2000	RPTL 425	27	901,733	2.49
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	132,833	0.37
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	44,833	0.12
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	643,698	1.78
Total Exemptions Exclusive of System Exemptions:				20,654,117	57.13
Total System Exemptions:				643,698	1.78
Totals:				21,297,815	58.91

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: _____

Equalized Total Assessed Value 34,584,000

NYS - Real Property System
 County of Herkimer
 Town of Manheim
 SWIS Code - 213689

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	26,786	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	308,929	0.89
41700	AGRICULTURAL BUILDING	RPTL 483	1	32,143	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	7	140,569	0.41
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	46,875	0.14
41834	ENHANCED STAR	RPTL 425	6	518,305	1.50
41854	BASIC STAR 1999-2000	RPTL 425	12	392,148	1.13
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	8,986	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,786	0.01
Total Exemptions Exclusive of System Exemptions:				1,474,741	4.26
Total System Exemptions:				1,786	0.01
Totals:				1,476,527	4.27

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: _____

Equalized Total Assessed Value 70,736,563

School District - 273803 O-E-StJ Cent

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	146,667	0.21
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	16,681,334	23.58
13100	CO - GENERALLY	RPTL 406(1)	1	26,786	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	1	116,667	0.16
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	308,929	0.44
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	8,333	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	1	32,143	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	25	646,013	0.91
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	45,402	0.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	117,180	0.17
41834	ENHANCED STAR	RPTL 425	30	2,518,871	3.56
41854	BASIC STAR 1999-2000	RPTL 425	39	1,293,881	1.83
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	132,833	0.19
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	53,819	0.08
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	645,484	0.91
Total Exemptions Exclusive of System Exemptions:				22,128,858	31.28
Total System Exemptions:				645,484	0.91
Totals:				22,774,342	32.20

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: _____

Equalized Total Assessed Value 179,837,780

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	352,911	0.20
13100	CO - GENERALLY	RPTL 406(1)	4	15,053	0.01
13230	CO O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	103,226	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	3	321,747	0.18
13650	VG - GENERALLY	RPTL 406(1)	22	5,145,879	2.86
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	5,018	0.00
13800	SCHOOL DISTRICT	RPTL 408	3	18,299,283	10.18
14110	USA - SPECIFIED USES	STATE L 54	1	236,201	0.13
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	3,615,125	2.01
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	2	19,713	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	96,386	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	1,517,562	0.84
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	5	121,864	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	688,890	0.38
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	181,003	0.10
26250	HISTORICAL SOCIETY	RPTL 444	1	77,061	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	173,196	0.10
41700	AGRICULTURAL BUILDING	RPTL 483	4	276,713	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	121	3,288,182	1.83
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	0	0.00
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	96,358	0.05
41834	ENHANCED STAR	RPTL 425	225	17,183,782	9.56
41854	BASIC STAR 1999-2000	RPTL 425	271	8,890,373	4.94
41864	Basic STAR (land belongs to ot	RPTL 425	1	12,688	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	23	1,094,992	0.61
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	8,750	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	974	0.00
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	105,060	0.06
49504	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	8,751	0.00
49600	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	60,932	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	481,721	0.27

Equalized Total Assessed Value 179,837,780

School District - 273803 O-E-StJ Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,564,771	0.87
Total Exemptions Exclusive of System Exemptions:				61,997,673	34.47
Total System Exemptions:				2,046,492	1.14
Totals:				64,044,165	35.61

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: _____

Form Due May 13, 2024

2024-2025 Salary Threshold =
\$169,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2024-2025.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2024-2025 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	159,135	55,934	10,148

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

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****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2024-25 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 29, 2024

Form Preparer Name:
Preparer's Telephone Number:

BILLI JO STALLMAN
518-568-9990

<u>Shaded Fields Will Calculate</u>	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	23,494,388	23,501,679	0.03 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,243,449	5,399,755	
B. Tax Levy to Support Library Debt, If Applicable			
C. Tax Levy for Non-Excludable Propositions, If Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, If Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	5,243,449	5,399,755	2.98 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	5,330,758	5,432,381	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	5,243,449	5,399,755	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	87,309	32,626	
Public School Enrollment	751	724	-3.80 %
Consumer Price Index			4.12 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	13,216,463	13,325,463
Assigned Appropriated Fund Balance	237,000	406,043
Adjusted Unrestricted Fund Balance	2,507,811	940,067
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	10.67 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	8,344,704	8,344,704	No Intended Use in 24-25
Repair	RESERVE FOR REPAIRS	For the cost of repairs to capital improvements or equipment.	4,368	4,368	No Intended Use in 24-25
Workers Compensation	WORKERS COMP RESERVE	For self-insured Workers Compensation and benefits.	201,080	201,080	No Intended Use in 24-25
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	102,417	102,417	No Intended Use in 24-25
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 SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	1,916,448	1,916,448	\$30,000 towards debt service payments in 24-25
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	200,000	200,000	No Intended Use in 24-25
Property Loss	PROPERTY LOSS RESERVE	To cover property loss.	200,000	200,000	No Intended Use in 24-25
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	100,000	100,000	No Intended Use in 24-25

Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	331,617	331,617	No Intended Use in 24-25
Retirement Contribution	RESERVE FOR ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	1,352,796	1,352,796	No Intended Use in 24-25
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TRS RESERVE	For employer retirement contributions to the Teachers Retirement System	566,055	675,055	No Intended use in 24-25
Single Other Reserve	CAPITAL BUS RESERVE	For the purchases of buses and transportation related equipment	1,813,426	1,813,426	To purchase 2 (30) passenger buses and 1 (65) passenger bus, not to exceed \$425,000 in 24-25

* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 23,494,388	\$23,501,679	\$23,187,585
Increase/Decrease for the 2024-25 School Year		\$7,291	\$ -306,803
Percentage Increase/Decrease in Proposed Budget		0.03 %	-1.31%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$5,243,449	\$5,399,755	
B. Levy to Support Library Debt, if Applicable	N/A	N/A	
C. Levy for Non-Excludable Propositions, if Applicable **	N/A	N/A	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	N/A	N/A	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$5,243,449	\$5,399,755	\$5,243,449
F. Total Permissible Exclusions	\$0	\$0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$5,330,758	\$5,432,381	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$5,243,449	\$5,399,755	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$87,309	\$32,626	
Administrative Component	\$3,180,405	\$3,330,806	\$3,288,504
Program Component	\$14,982,010	\$15,449,915	\$15,411,464
Capital Component	\$5,331,973	\$4,720,958	\$4,487,617

* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Reductions as a result of a contingent budget would include the elimination of all non-essential equipment in the budget (for example bus purchases and maintenance equipment), a reduction to non-essential supplies and contractual items in the administrative component, and the elimination/reduction of district provided school supplies, other supplies, and contractual items.

** 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
Use of Capital Bus Reserve- purchase 2 small buses & 1 large bus	\$425,000
	\$
	\$
	\$

	Under the Budget Proposed for the 2024-25 School Year
Estimated Basic STAR Exemption Savings ¹	\$452

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the Oppenheim-Ephratah-St. Johnsville school district, Montgomery County, New York, will be held at the Jr./Sr. High and the Elementary schools in said district on Tuesday, May 21, 2024 between the hours of 12:00pm and 8:00pm, prevailing time in the in the auditoriums at OESJ Elementary School and the OESJ Jr./Sr. High School, school, at which time the polls will be opened to vote by voting ballot or machine.

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

OPPENHEIM-EPHRATAH-ST. JOHNSVILLE CS - NEW YORK STATE REPORT CARD [2022 - 23]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

2023-24 ACCOUNTABILITY STATUS AND SUPPORT MODEL BASED ON 2022-23 DATA

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2023-24 accountability statuses and support models were determined using a modified methodology. For more information, see Understanding the New York State Accountability System under the Every Student Succeeds Act (ESSA) for 2023-24 Accountability Statuses Based on 2022-23 Results.

TARGET DISTRICT

MADE PROGRESS

NA

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2022-23)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (72.97 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2022-23 Title I SIG 1003 (Basic)
- 2022-23 Title I School Improvement Grant 1003 Coaching for Excellence Grant
- 2022-23 Title I School Improvement Grant 1003 High School Redesign Grant
- 2020-23 NYSIP-PLC Phase III
- 2022-23 Title 1 School Improvement Grant 1003 – Targeted Support for Long-term Identified Schools Grant
- 2023 Title 1 School Improvement Grant 1003 (Planning)

ELEMENTARY/MIDDLE STATUSES AND SUPPORT MODELS BY SUBGROUP

Subgroup	Status And Support Model	Made Progress
All Students	Local Support and Improvement	NA
White	Local Support and Improvement	NA
Students with Disabilities	Targeted Support and Improvement	NA
Economically Disadvantaged	Targeted Support and Improvement	NA

ELEMENTARY/MIDDLE INDICATOR LEVELS

Subgroup	Core Subject Performance	Weighted Average Performance	English Language Proficiency (ELP)	Chronic Absenteeism
All Students	1	2	—	2
American Indian or Alaska Native	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	—	—	—	—
Black or African American	—	—	—	—
Hispanic or Latino	—	—	—	—
Multiracial	—	—	—	—
White	2	2	—	2
English Language Learner	—	—	—	—
Students with Disabilities	1	1	—	2
Economically Disadvantaged	1	2	—	1

ELEMENTARY/MIDDLE CORE SUBJECT PERFORMANCE

Subgroup	Subject	Cohort	Index	Level
All Students	ELA	298	85.9	1
	Math	297	93.8	
	Combined	595	89.8	
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—
	Math	1	—	
	Combined	2	—	
Black or African American	ELA	8	75	—
	Math	8	75	
	Combined	16	—	
Hispanic or Latino	ELA	5	40	—
	Math	5	80	
	Combined	10	—	
Multiracial	ELA	2	—	—
	Math	2	—	
	Combined	4	—	
White	ELA	282	86.5	2
	Math	281	93.8	
	Combined	563	90.1	
Students with Disabilities	ELA	54	29.6	1
	Math	52	33.7	
	Combined	106	31.6	
Economically Disadvantaged	ELA	174	68.4	1
	Math	171	73.7	
	Combined	345	71	

ELEMENTARY/MIDDLE WEIGHTED AVERAGE PERFORMANCE

Subgroup	Subject	Cohort	Index	Level
All Students	ELA	313	81.8	2
	Math	312	89.3	
	Combined	625	85.5	
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—
	Math	1	—	
	Combined	2	—	
Black or African American	ELA	8	75	—
	Math	8	75	
	Combined	16	—	
Hispanic or Latino	ELA	5	40	—
	Math	5	80	
	Combined	10	—	
Multiracial	ELA	2	—	—
	Math	2	—	
	Combined	4	—	
White	ELA	297	82.2	2
	Math	296	89	
	Combined	593	85.6	
Students with Disabilities	ELA	59	27.1	1
	Math	58	30.2	
	Combined	117	28.6	
Economically Disadvantaged	ELA	184	64.7	2
	Math	183	68.9	
	Combined	367	66.8	

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate	Level
All Students	452	148	32.7%	2
American Indian or Alaska Native	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—
Black or African American	11	—	—	—
Hispanic or Latino	7	—	—	—
Multiracial	2	—	—	—
White	431	143	33.2%	2
English Language Learner	—	—	—	—
Students with Disabilities	80	28	35%	2
Economically Disadvantaged	278	113	40.6%	1

ELEMENTARY/MIDDLE ELA PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	X	339	90.9%
American Indian or Alaska Native	—	0	—
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	8	—
Hispanic or Latino	—	5	—
Multiracial	—	2	—
White	X	323	90.4%
English Language Learner	—	0	—
Students with Disabilities	X	58	87.9%
Economically Disadvantaged	X	201	90.1%

ELEMENTARY/MIDDLE MATHEMATICS PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year Enrollment	Current Year Participation Rate
All Students	X	338	89.9%
American Indian or Alaska Native	—	0	—
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	8	—
Hispanic or Latino	—	5	—
Multiracial	—	2	—
White	X	322	89.4%
English Language Learner	—	0	—
Students with Disabilities	X	57	86%
Economically Disadvantaged	X	200	87.5%

SECONDARY STATUSES AND SUPPORT MODELS BY SUBGROUP

Subgroup	Status And Support Model	Made Progress
All Students	Local Support and Improvement	NA
White	Local Support and Improvement	NA
Economically Disadvantaged	Local Support and Improvement	NA

SECONDARY INDICATOR LEVELS

Subgroup	Core Subject Performance	Weighted Average Performance	Graduation Rate	English Language Proficiency (ELP)	Chronic Absenteeism
All Students	2	2	2	—	2
American Indian or Alaska Native	—	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	—	—	—	—	—
Black or African American	—	—	—	—	—
Hispanic or Latino	—	—	—	—	—
Multiracial	—	—	—	—	—
White	2	3	2	—	2
English Language Learner	—	—	—	—	—
Students with Disabilities	—	—	—	—	2
Economically Disadvantaged	2	3	2	—	2

SECONDARY CORE SUBJECT PERFORMANCE

Subgroup	Subject	Cohort	Index	Combined Index	Level
All Students	ELA	44	169.3	125.6	2
	Math	22	54.5		
	Science	33	166.7		
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—	—
	Math	—	—		
	Science	1	—		
Black or African American	ELA	1	—	—	—
	Math	1	—		
	Science	1	—		
Multiracial	ELA	1	—	—	—
	Math	1	—		
	Science	1	—		
White	ELA	41	170.7	129	2
	Math	20	60		
	Science	30	170		
Students with Disabilities	ELA	5	70	—	—
	Math	4	—		
	Science	4	—		
Economically Disadvantaged	ELA	17	170.6	119.7	2
	Math	8	37.5		
	Science	12	166.7		

SECONDARY WEIGHTED AVERAGE PERFORMANCE

Subgroup	Subject	Cohort	Index	Combined Index	Level
All Students	ELA	47	158.5	105.4	2
	Math	39	30.8		
	Science	40	137.5		
Asian or Native Hawaiian/Other Pacific Islander	ELA	1	—	—	—
	Math	1	—		
	Science	1	—		
Black or African American	ELA	1	—	—	—
	Math	1	—		
	Science	1	—		
Multiracial	ELA	1	—	—	—
	Math	1	—		
	Science	1	—		
White	ELA	44	159.1	106.6	3
	Math	36	33.3		
	Science	37	137.8		
Students with Disabilities	ELA	5	70	—	—
	Math	5	0		
	Science	4	—		
Economically Disadvantaged	ELA	20	145	91.3	3
	Math	15	20		
	Science	17	117.6		

SECONDARY GRADUATION RATE

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate	Average Grad Rate	Level
All Students	4-year	54	48	88.9%	90.5%	2
	5-year	46	44	95.7%		
	6-year	53	46	86.8%		
American Indian or Alaska Native	4-year	0	—	—	—	—
	5-year	0	—	—		
	6-year	0	—	—		
Asian or Native Hawaiian/Other Pacific Islander	4-year	0	—	—	—	—
	5-year	0	—	—		
	6-year	0	—	—		
Black or African American	4-year	0	—	—	—	—
	5-year	0	—	—		
	6-year	0	—	—		
Hispanic or Latino	4-year	2	—	—	—	—
	5-year	2	—	—		
	6-year	0	—	—		
Multiracial	4-year	0	—	—	—	—
	5-year	1	—	—		
	6-year	1	—	—		
White	4-year	52	46	88.5%	90.1%	2
	5-year	43	41	95.3%		
	6-year	52	45	86.5%		

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate	Average Grad Rate	Level
English Language Learner	4-year	0	—	—	—	—
	5-year	0	—	—		
	6-year	0	—	—		
Students with Disabilities	4-year	7	—	—	—	—
	5-year	10	—	—		
	6-year	15	—	—		
Economically Disadvantaged	4-year	17	—	—	80.6%	2
	5-year	22	—	—		
	6-year	31	25	80.6%		

SECONDARY CHRONIC ABSENTEEISM

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate	Level
All Students	245	87	35.5%	2
American Indian or Alaska Native	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	1	—	—	—
Black or African American	5	—	—	—
Hispanic or Latino	2	—	—	—
Multiracial	2	—	—	—
White	235	82	34.9%	2
English Language Learner	—	—	—	—
Students with Disabilities	40	16	40%	2
Economically Disadvantaged	123	58	47.2%	2

SECONDARY ELA PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year 12th Grade Enrollment	Current Year Participation Rate
All Students	X	46	93.5%
American Indian or Alaska Native	—	0	—
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	1	—
Hispanic or Latino	—	0	—
Multiracial	—	1	—
White	X	43	93%
English Language Learner	—	0	—
Students with Disabilities	—	3	—
Economically Disadvantaged	—	18	—

SECONDARY MATHEMATICS PARTICIPATION RATE

Subgroup	Tested 95% In Current Year	Current Year 12th Grade Enrollment	Current Year Participation Rate
All Students	—	38	—
American Indian or Alaska Native	—	0	—
Asian or Native Hawaiian/Other Pacific Islander	—	1	—
Black or African American	—	1	—
Hispanic or Latino	—	0	—
Multiracial	—	1	—
White	—	35	—
English Language Learner	—	0	—
Students with Disabilities	—	3	—
Economically Disadvantaged	—	13	—

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