

# BERLIN CSD

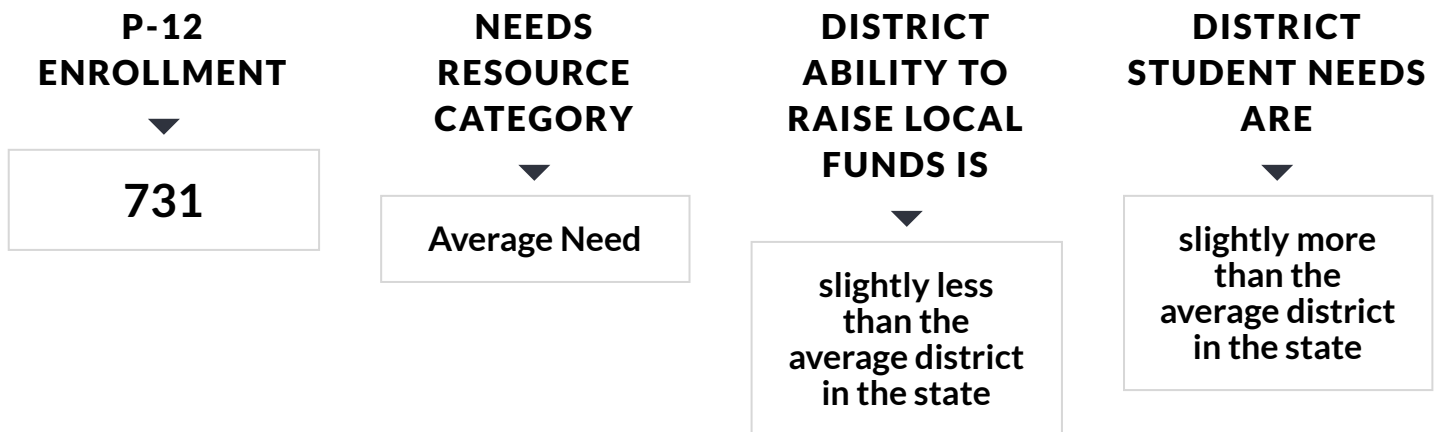
## 2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## What are the economic and student characteristics of this school district?



## Student Demographics

Enrollment	BERLIN CSD
All Students	731
Economically Disadvantaged	53%
Students with Disabilities	18%
English Language Learner	0%
» ? Help	

# Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	BERLIN CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$11,770.05
» B. Administration (B1 + B2 + B3)	\$904.81
» C. All Other Spending (C1 + C2 + C3)	\$3,258.20
D. Total School Level (A + B + C)	\$15,933.06
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$1,526.52
» F. Central District Administration (F1 + F2 + F3)	\$2,142.17
» G. All Other Central District Spending (G1 + G2 + G3)	\$2,789.32
H. Total Central District Costs	\$6,458.00
I. Total Spending (D + H)	\$22,391.06

# Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal revenue source.

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district

expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	BERLIN CSD
J. Total School Level Local/State Spending	\$15,933.06
» K. Total School Level Federal Spending	\$0.00
L. Total Central District Level Local/State Spending	\$6,458.00
M. Total Central District Level Federal Spending	\$0.00
N. Total District and School Spending (J + K + L + M)	\$22,391.06

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

	Program Detail Areas
»	Program areas are included within the above School Level Expenditures (Row D) and Central District Costs (Row H)

## Exclusions: What other spending is not included in the per pupil amounts shown above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	BERLIN CSD
1. Transportation	\$1,878,510.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$222,049.00
4. Debt Service	\$611,593.00
5. Other	\$9,782.00
Percent Excluded from Total	14%
<b>Total Expenditures</b>	<b>\$19,089,802.00</b>

# 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



\$9,958,791

\$3,069,181

##### PUPILS

##### PUPILS



687

110

##### EXPENDITURES PER PUPIL

##### EXPENDITURES PER PUPIL



\$14,496

\$27,902

### SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

**INSTRUCTIONAL EXPENDITURES**



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

**PUPILS**



**735,579**

**EXPENDITURES PER PUPIL**



**\$11,910**

**INSTRUCTIONAL EXPENDITURES**



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

**PUPILS**



**113,376**

**EXPENDITURES PER PUPIL**



**\$32,854**

## ALL SCHOOL DISTRICTS

### GENERAL EDUCATION

#### INSTRUCTIONAL EXPENDITURES



**\$35,199,223,413**

#### PUPILS



**2,632,781**

#### EXPENDITURES PER PUPIL



**\$13,370**

### SPECIAL EDUCATION

#### INSTRUCTIONAL EXPENDITURES



**\$15,660,696,162**

#### PUPILS



**485,151**

#### EXPENDITURES PER PUPIL



**\$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.

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

TOTAL EXPENDITURES PER PUPIL		
THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
▼	▼	▼
\$28,885	\$23,507	\$25,845

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



# 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
80% OR MORE ▼	AVERAGE NEED/RESOURCE CAPACITY	80% OR MORE ▼
8982.4%	80% OR MORE ▼	58.7%
40% - 79% ▼	57.7%	40% - 79% ▼
1211.1%	40% - 79% ▼	11.5%
LESS THAN 40% ▼	18.7%	LESS THAN 40% ▼
10.9%	LESS THAN 40% ▼	19.0%
SEPARATE SETTINGS ▼	16.1%	SEPARATE SETTINGS ▼
65.6%	SEPARATE SETTINGS ▼	5.3%
OTHER SETTINGS ▼	4.7%	OTHER SETTINGS ▼
00.0%	OTHER SETTINGS ▼	5.6%
	2.8%	

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

**SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE**

**THIS SCHOOL DISTRICT**



**15.2%**

**SIMILAR DISTRICT  
GROUP**



**13.4%**

**NY STATE**



**14.7%**

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

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

## BERLIN CSD - NEW YORK STATE REPORT CARD [2019 - 20]

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.

Due to COVID - 19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For informational purposes, graduation rates for the Secondary Graduation Rate indicator using lagged 2018-19 data are reported. Spring 2020 standardized state assessments, including the June 2020 Regents examinations, were canceled and are, thus, not reported. For detailed information on requirement changes, please see the U.S. Department of Education-approved waiver and the memorandum from the Office of Accountability entitled " 2019-20 Accountability Implications to Address the COVID-19 Crisis ."

### 2020-21 ACCOUNTABILITY STATUS BASED ON 2018-19 DATA

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Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis." The 2020-21 Accountability status may differ from the 2019-20 status as a result of a school reconfiguration. Schools that newly opened for the 2020-21 school year will not be displayed.

## TARGET DISTRICT

### SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2019-20)

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 (61.38 kilobytes)

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

- 2018-19 Title I SIG 1003 Basic Application and Addendum for 2019-20 Extension
- 2019-20 Title I SIG 1003 Basic Planning
- 2019-20 Title I School Improvement Grant 1003 Targeted Support Grant
- 2019-20 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2019 NYSIP-PLC Phase II
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2019-20

### ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Comprehensive Support and Improvement
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Targeted Support and Improvement
Economically Disadvantaged	Good Standing

## SECONDARY STATUSES BY SUBGROUP

Per the U.S. Department of Education-approved waiver, districts and schools, including subgroups, will maintain in the 2020-21 school year the same accountability status assigned for the 2019-20 school year with no progress determinations.

Subgroup	Status
All Students	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

## SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2019-20 and are not used to make district or school accountability status determinations for the 2020-21 school year. For more information, please see the memorandum from the Office of Accountability entitled, "2019-20 Accountability Implications to Address the COVID-19 Crisis."

Subgroup	Cohort	Number In Cohort	Grad Rate
All Students	4-Year	68	80.9%
	5-Year	63	74.6%
	6-Year	58	93.1%
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	2	—
Black or African American	4-Year	0	—
	5-Year	0	—
	6-Year	0	—
Hispanic or Latino	4-Year	0	—
	5-Year	2	—
	6-Year	1	—
Multiracial	4-Year	2	—
	5-Year	0	—
	6-Year	0	—
White	4-Year	66	81.8%
	5-Year	62	74.2%
	6-Year	56	92.9%
English Language Learners	4-Year	0	—
	5-Year	1	—
	6-Year	0	—
Students with Disabilities	4-Year	26	—
	5-Year	20	—
	6-Year	17	—
Economically Disadvantaged	4-Year	34	67.6%
	5-Year	36	58.3%
	6-Year	43	88.4%

## NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

### NEW YORK STATE NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34	31	26	8	24	40	29	8
Students with Disabilities	73	18	7	1	61	30	7	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	27	34	17	8	23	43	26
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53	31	14	2	43	40	16	1
Hispanic or Latino	45	32	19	4	33	45	19	2
White	24	32	33	11	14	39	38	9
Multiracial	24	23	35	18	15	42	31	12
Limited English Proficient	78	17	4	*	51	40	8	1
Economically Disadvantaged	49	31	17	3	33	43	21	3

## NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30	38	28	4	34	32	22	11
Students with Disabilities	58	31	10	1	72	22	5	2
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21	33	36	10	15	25	29	31
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43	38	17	1	55	30	12	3
Hispanic or Latino	41	38	19	2	49	35	14	3
White	20	39	35	6	23	33	29	15
Multiracial	*	*	*	*	*	*	*	*
Limited English Proficient	83	16	1	*	88	10	2	*
Economically Disadvantaged	40	38	20	2	47	32	16	5

## NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35	31	26	9	20	40	32	9
Students with Disabilities	70	18	9	2	51	33	14	3
American Indian or Alaska Native	50	30	17	3	32	43	22	4
Asian	18	25	35	22	7	23	41	29
Native Hawaiian/Other Pacific Islander	45	31	20	4	30	40	24	5
Black or African American	53	30	15	3	35	45	18	2
Hispanic or Latino	46	31	19	4	27	45	24	3
White	24	31	32	12	12	36	40	12
Multiracial	28	32	29	11	17	40	34	10
Limited English Proficient	65	25	8	1	41	43	15	1
Economically Disadvantaged	48	31	18	3	29	45	23	3



## NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28	39	29	4	32	35	23	10
Students with Disabilities	64	27	8	1	68	23	7	2
American Indian or Alaska Native	40	41	19	1	48	37	13	3
Asian	13	30	43	13	12	24	31	33
Native Hawaiian/Other Pacific Islander	38	38	23	2	47	34	15	4
Black or African American	47	39	14	1	54	33	11	2
Hispanic or Latino	38	40	20	1	43	37	16	3
White	19	39	36	5	21	36	30	13
Multiracial	24	40	31	5	28	36	25	11
Limited English Proficient	73	24	3	*	73	22	4	1
Economically Disadvantaged	40	40	18	1	46	36	15	3

\*There are not sufficient data for this subgroup.

## 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	673	\$440,521	\$655	\$16,367,610	\$24,320	\$16,808,131	\$24,975
Statewide	2,638,949	\$2,632,354,668	\$998	\$57,627,620,079	\$21,837	\$60,259,974,747	\$22,835

**STAFF QUALIFICATIONS (2019-20)**  
**INEXPERIENCED TEACHERS AND PRINCIPALS**

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	84	7	8%	2	0	0%
STATEWIDE	205,520	35,059	17%	4,784	1,237	26%
STATEWIDE HIGH- POVERTY SCHOOLS	46,266	13,190	29%	1,168	320	27%
STATEWIDE LOW-POVERTY SCHOOLS	61,131	5,677	9%	1,193	260	22%

Teacher and principal counts are as reported by schools and districts in the Student Information Repository System (SIRS).

**TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION**

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	78	3	4%
STATEWIDE	216,218	20,182	9%
STATEWIDE HIGH-POVERTY SCHOOLS	46,676	9,564	20%
STATEWIDE LOW-POVERTY SCHOOLS	54,886	1,004	2%

Teacher counts are as reported in Teacher Access and Authorization (TAA).

## GRADUATION RATE (2019-20)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender and ethnicity student subgroups.

[illegible]

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parents not in Armed Forces	60	49	82%	18	30%	29	48%	2	3%	0	0%	3	5%	0	0%	8	13%
Parents in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Homeless	59	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not in Foster Care	60	49	82%	18	30%	29	48%	2	3%	0	0%	3	5%	0	0%	8	13%
Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

### CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the [CRDC homepage](#).

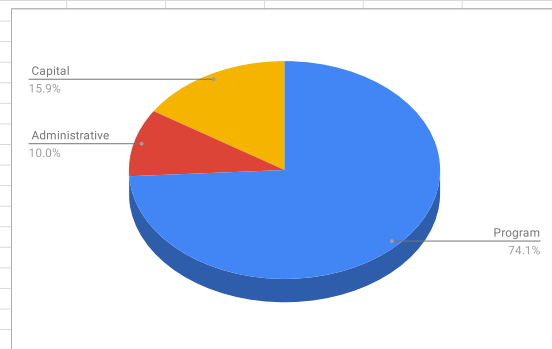
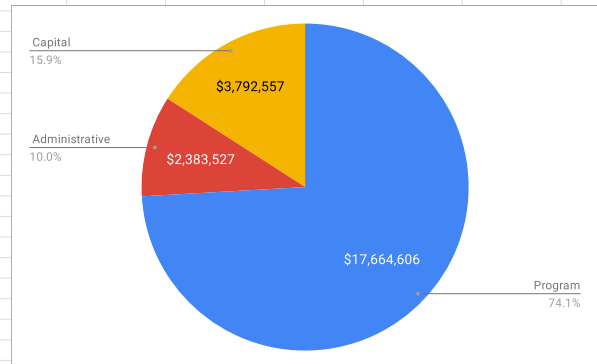
CRDC Data (21.01 megabytes)

CRDC Glossary and Guide

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Berlin Central Schoool District					
Three Part Budget					
2021-2022					
		Total	Program	Administrative	Capital
		\$23,840,689	\$17,664,606	\$2,383,527	\$3,792,557
			74.1%	10.00%	15.91%
Teaching	2110	5,387,151	5,387,151		
Students with Disabilities	2250	3,051,068	3,051,068		
Occupational Education	2280	568,832	568,832		
Driver Education	2332	25,000	25,000		
Library- Audio/Visual	2610	147,315	147,315		
Educational Television	2630	7,700	7,700		
Computer Assisted Instruction	2810	471,919	471,919		
Guidance	2815	419,123	419,123		
Health Services	2820	200,267	200,267		
School Pyschologist	2850	106,271	106,271		
Extra Classroom	2855	91,703	91,703		
Advisors Salaries	5510	272,048	272,048		
Transportation	5530	1,591,135	1,591,135		
Garage Building	1010	33,000	33,000		
Board of Education	1040	11,450		11,450	
District Clerk	1240	4,207		4,207	
Chief School Administration	1310	244,411		244,411	
Business Administration	1320	314,669		314,669	
Auditing	1325	20,700		20,700	
District Treasurer	1330	64,507		64,507	
Tax Collector	1420	12,300		12,300	
Legal	1430	40,000		40,000	
Personnel	1480	2,596		2,596	
Public Information	1910	88,826		88,826	
Unallocated Insurance	1920	65,955		65,955	
Memberships	1981	7,950		7,950	
Adm Charge BOCES	2010	176,175		176,175	
Curriculum Develop & Supervision	2020	125,649		125,649	
Principals' Office	2040	410,275		410,275	
Special Ed. Admin	2060	164,181		164,181	
Research, Planning & Evaluation	2070	30,188		30,188	
District Inservice	1620	34,061		34,061	
Operation	1621	681,586			681,586
Maintenance	1622	497,389			497,389
Utilities	1670	292,500			292,500
Printing & Mailing	1680	1,550			1,550
Central Data	9712	273,150			273,150
Serial BANs - Buses 19	9712	82,240			82,240
Serial BANs - Buses 20	9712	102,420			102,420
Serial BANs - Buses 15	9712	-			-
Serial BANs - Buses 16	9712	21,270			21,270
Serial BANs - Buses 17	9712	24,650			24,650
Serial BANs - Buses 18	9712	26,620			26,620
Building Project Bond 2019-\$3,925,000	9712	398,700			398,700
Building Project BAN 2019-\$13,025,000	9712	733,900			733,900
Building Project BAN 2021-\$4,000,000	9712	80,000			80,000
Transfer to Other Funds	9900	55,000			55,000
Employee Benefits	9000	6,379,083	5,292,074	565,427	521,582
	Total	23,840,689	17,664,606	2,383,527	3,792,557



Berlin Central School District		BUDGET	PROPOSED	\$	%
NEW CODES		2020-2021	2021-2022	Change	Change
<b>Program Component</b>					
<b>2110 Teaching</b>					
2110.152-10	Teachers Salaries (K-3)	1,358,242	1,344,159.00	(14,083)	-1.04%
2110.153-10	Teachers Salaries (4-5)	592,937	613,978.00	21,041	3.55%
2110.153-20	Teachers Salaries (6)	263,024	243,431.00	(19,593)	-7.45%
2110.154-20	Teachers Salaries (7-8)	798,445	823,537.00	25,092	3.14%
2110.154-30	Teachers Salaries (9-12)	1,304,540	1,324,423.00	19,883	1.52%
2110.155-10	Teacher Substitutes - BES	25,000	25,000.00	-	0.00%
2110.155-20	Teacher Substitutes - MS	15,000	15,000.00	-	0.00%
2110.155-30	Teacher Substitutes - HS	15,000	15,000.00	-	0.00%
2111.156-00	Teacher Substitutes - Long Term	10,000	10,000.00	-	0.00%
2110.157-00	Team Leaders/Head Teachers	24,805	27,749.43	2,944	11.87%
2110.157-10	Team Leaders/Head Teachers	11,695	11,811.55	117	1.00%
2110.157-20	Team Leaders/Head Teachers	13,183	13,314.84	132	1.00%
2110.157-30	Team Leaders/Head Teachers	19,987	20,616.53	629	3.15%
2110.158-30	Home Tutoring	7,500	7,500.00	-	0.00%
2110.159-30	Retirement Incentives	-	57,764.00	57,764	#DIV/0!
2110.160-10	Non-Instructional Salaries	158,757	83,959.20	(74,798)	-47.11%
2110.160-30	Non-Instructional Salaries	161,175	149,047.07	(12,128)	-7.52%
2110.161-30	Non-Instructional Overtime	300	300.00	-	0.00%
2110.165-10	Non-Instructional Substitutes	15,000	45,000.00	30,000	200.00%
2110.165-20	Non-Instructional Substitutes	5,000	5,000.00	-	0.00%
2110.165-30	Non-Instructional Substitutes	15,000	45,000.00	30,000	200.00%
2110.169-30	Health Insurance Declinations	48,000	47,000.00	(1,000)	-2.08%
2110.400-10	Contractual - BES	14,560	64,560.00	50,000	343.41%
2110.400-30	Contractual - MS/HS	48,350	53,350.00	5,000	10.34%
2110.401-10	Travel - BES	700	700.00	-	0.00%
2110.401-30	Travel - MS/HS	1,500	1,500.00	-	0.00%
2110.402-10	Conference - BES	3,000	3,000.00	-	0.00%
2110.402-30	Conference - MS/HS	6,000	6,000.00	-	0.00%
2110.431-10	Postage - BES	500	500.00	-	0.00%
2110.431-30	Postage - MS/HS	2,000	2,000.00	-	0.00%
2110.450-00	General Supplies-Copy, Paper, Pencils	16,000	16,000.00	-	0.00%
2110.450-10	Supplies - BES	21,850	21,850.00	-	0.00%
2110.450-30	Supplies - MS/HS	30,000	30,000.00	-	0.00%
2110.471-00	Tuition - Public Schools			-	#DIV/0!
2110.472-00	Tuition - Other Schools	2,500	2,500.00	-	0.00%
2110.473-0	Tuition - Charter Schools	-	- .00	-	#DIV/0!
2110.480-10	Textbooks - BES	23,000	23,000.00	-	0.00%
2110.480-30	Textbooks - MS/HS	40,000	40,000.00	-	0.00%
2110.480-80	Textbooks - Private School	6,000	6,000.00	-	0.00%
2110.490-30	BOCES	182,482	187,600.60	5,119	2.80%
	<b>TOTAL</b>	<b>5,261,032</b>	<b>5,387,151.22</b>	<b>126,120</b>	<b>2.40%</b>
<b>2250 Students with Disabilities</b>					

2250.150-10	Instructional Salaries - BES	589,734	644,520.00	54,786	9.29%
2250.150-30	Instructional Salaries - MS/HS	580,741	583,937.00	3,196	0.55%
2250.155-10	Instructional Substitutes - BES	8,000	8,000.00	-	0.00%
2250.155-20	Instructional Substitutes - MS	2,000	2,000.00	-	0.00%
2250.155-30	Instructional Substitutes - HS	14,207	14,207.00	-	0.00%
2250.157-00	CSE Chair/Spec Ed Coordinator	8,505	8,505.17	-	0.00%
2250.158-00	Home Tutoring	8,000	8,000.00	-	0.00%
2250.160-10	Non -Instructional Salaries TA's - BES	108,376	240,291.34	131,915	121.72%
2250.160-30	Non-Instructional Salaries TA's - MS/HS	161,807	147,449.05	(14,358)	-8.87%
2250.165-10	Non-Instructional Substitutes - BES	8,000	8,000.00	-	0.00%
2250.165-20	Non-Instructional Substitutes - MS	-	- .00	-	#DIV/0!
2250.165-30	Non-Instructional Substitutes - HS	4,000	4,000.00	-	0.00%
2250.400-10	Contractual - BES	5,000	5,000.00	-	0.00%
2250.400-30	Contractual - MS/HS	50,000	50,000.00	-	0.00%
2250.401-00	Travel	1,500	1,500.00	-	0.00%
2250.402-00	Conferences	1,500	1,500.00	-	0.00%
2250.412-30	Legal	-	- .00	-	#DIV/0!
2250.420-30	Contractual - Occ Therapy	50,000	50,000.00	-	0.00%
2250.421-30	Contractual - Phys. Therapy	25,000	25,000.00	-	0.00%
2250.422-30	Contractual - Phys. Speech/Hearing	1,750	1,750.00	-	0.00%
2250.450-10	Supplies - BES	2,700	2,700.00	-	0.00%
2250.450-30	Supplies - MS/HS	2,700	2,700.00	-	0.00%
2250.471-00	Tuition Public School	234,427	203,000.00	(31,427)	-13.41%
2250.472-00	Tuition Private School Placements	237,401	213,000.00	(24,401)	-10.28%
2250.490-00	BOCES	620,282	826,008.00	205,726	33.17%
	<b>TOTAL</b>	<b>2,725,630</b>	<b>3,051,067.56</b>	<b>325,437</b>	<b>11.94%</b>
	<b>2280 Occupational Education</b>				
2280.150-30	Instructional Salaries	125,961	128,203.95	2,243	1.78%
2280.402-30	Conferences	150	150.00	-	0.00%
2280.450-30	Materials & Supplies	1,350	1,350.00	-	0.00%
2280.490-00	BOCES	443,057	439,128.00	(3,929)	-0.89%
	<b>TOTAL</b>	<b>570,518</b>	<b>568,831.95</b>	<b>(1,686)</b>	<b>-0.30%</b>
	<b>2330 Continuing Education</b>				
2330.150-00	Instructional Salaries	-	- .00	-	#DIV/0!
2330.160-00	Non-Instructional Salaries	-	- .00	-	#DIV/0!
2330.400-00	Contractual	-	- .00	-	#DIV/0!
	<b>TOTAL</b>	<b>-</b>	<b>- .00</b>	<b>-</b>	<b>#DIV/0!</b>
	<b>2332 Driver Education</b>				
2332.150-30	Instructional Salaries	18,000	18,000.00	-	0.00%
2332.450-30	General Supplies & Contractual	7,000	7,000.00	-	0.00%
	<b>TOTAL</b>	<b>25,000</b>	<b>25,000.00</b>	<b>-</b>	<b>0.00%</b>
	<b>2610 Library- Audio/Visual</b>				

2610.150-10	Instructional Salaries - BES	56,313	58,863.00	2,550	4.53%
2610.150-30	Instructional Salaries - MS/HS	89,814	51,557.00	(38,257)	-42.60%
2610.160-30	Non-Instructional Salaries	1,050	1,050.00	-	0.00%
2610.165-10	Non-Instructional Substitutes - BES	1,500	1,500.00	-	0.00%
2610.165-30	Non-Instructional Substitutes - MS/HS	1,200	1,200.00	-	0.00%
2610.400-10	Contractual - BES	750	750.00	-	0.00%
2610.400-30	Contractual - MS/HS	1,010	1,009.50	-	0.00%
2610.450-10	Supplies - BES	570	570.00	-	0.00%
2610.450-30	Supplies - MS/HS	1,740	1,740.00	-	0.00%
2610.462-10	Library Materials- BES	2,100	2,100.00	-	0.00%
2610.462-30	Library Materials - MS/HS	3,600	3,600.00	-	0.00%
2610.463-10	Periodicals - BES	200	200.00	-	0.00%
2610.463-30	Periodicals - MS/HS	550	550.00	-	0.00%
2610.490-30	BOCES	19,800	22,625.00	2,825	14.27%
	<b>TOTAL</b>	<b>180,197</b>	<b>147,314.50</b>	<b>(32,882)</b>	<b>-18.25%</b>
	<b>2620 Educational Television</b>				
2620.490-30	BOCES	7,700	7,700.00	-	0.00%
	<b>TOTAL</b>	<b>7,700</b>	<b>7,700.00</b>	<b>-</b>	<b>0.00%</b>
	<b>2630 Computer Assisted Instruction</b>				
2630.160-70	Non-Instructional Salaries	126,282	127,405.39	1,123	0.89%
2630.165-70	Non-Instructional Substitutes	4,000	4,000.00	-	0.00%
2630.220-70	Computer Hardware District Wide	74,122	127,314.00	53,192	71.76%
2630.400-70	Contractual	35,000	35,000.00	-	0.00%
2630.401-70	Travel	1,500	1,500.00	-	0.00%
2630.450-70	Supplies - District Wide	10,000	10,000.00	-	0.00%
2630.461-70	Computer Software - District Wide	15,000	15,000.00	-	0.00%
2630.490-70	BOCES Distance Learning	87,400	88,000.00	600	0.69%
2630.490-70	BOCES Managed IT & Equipment	60,000	60,000.00	-	0.00%
2630.490-70	BOCES NERIC	3,700	3,700.00	-	0.00%
	<b>TOTAL</b>	<b>417,004</b>	<b>471,919.39</b>	<b>54,915</b>	<b>13.17%</b>
	<b>2810 Guidance</b>				
2810.150-10	Instructional Salaries - BES	56,313	112,420.00	56,107	99.63%
2810.150-30	Instructional Salaries - MS/HS	209,651	213,026.10	3,376	1.61%
2810.160-30	Non-Instructional Salaries	53,779	42,187.16	(11,592)	-21.55%
2810.400-30	Contractual	42,880	45,880.00	3,000	7.00%
2810.431-30	Postage	3,000	3,000.00	-	0.00%
2810.450-30	Materials & Supplies	2,610	2,610.00	-	0.00%
2810.490-30	BOCES	-	- .00	-	#DIV/0!
	<b>TOTAL</b>	<b>368,232</b>	<b>419,123.26</b>	<b>50,891</b>	<b>13.82%</b>
	<b>2815 Health Services</b>				
2815.150-00	Instructional Salaries	-	- .00	-	#DIV/0!



2815.160-10	Non-Instructional Salaries	93,821	97,831.69	4,011	4.28%
2815.160-30	Non-Instructional Salaries	55,977	57,656.07	1,679	3.00%
2815.165-10	Non-Instructional Subs BES	1,500	1,500.00	-	0.00%
2815.165-30	Non-Instructional Subs HS	1,000	1,000.00	-	0.00%
2815.200-30	Equipment	500	500.00	-	0.00%
2815.400-30	Contractual	35,000	34,849.00	(151)	-0.43%
2815.401-30	Travel	500	500.00	-	0.00%
2815.402-30	Conferences	2,000	2,000.00	-	0.00%
2815.431-30	Postage	200	200.00	-	0.00%
2815.450-30	Materials & Supplies	4,230	4,230.00	-	0.00%
	<b>TOTAL</b>	<b>194,728</b>	<b>200,266.77</b>	<b>5,539</b>	<b>2.84%</b>
<b>2820</b>	<b>School Pyschologist</b>				
2820.150-00	Instructional Salaries	115,640	106,271.29	(9,369)	-8.10%
	<b>TOTAL</b>	<b>115,640</b>	<b>106,271.29</b>	<b>(9,369)</b>	<b>-8.10%</b>
<b>2850</b>	<b>Extra Classroom</b>				
2850.150-00	Advisors Salaries	94,420	91,703.12	(2,717)	-2.88%
	<b>TOTAL</b>	<b>94,420</b>	<b>91,703.12</b>	<b>(2,717)</b>	<b>-2.88%</b>
<b>2855</b>	<b>Interscholastic Athletics General</b>				
2855.150-40	Instructional Salaries	142,537	141,536.50	(1,000)	-0.70%
2855.160-40	Non-Instructional Salaries	20,000	20,000.00	-	0.00%
2855.200-40	Equipment	8,500	8,500.00	-	0.00%
2855.400-40	Contractual	14,980	41,980.00	27,000	180.24%
2855.401-40	Travel	1,640	1,640.00	-	0.00%
2855.402-40	Conferences	3,750	3,750.00	-	0.00%
2855.450-40	Materials & Supplies	19,641	19,641.00	-	0.00%
2855.470-40	Referees/Officials	35,000	35,000.00	-	0.00%
	<b>TOTAL</b>	<b>246,048</b>	<b>272,047.50</b>	<b>26,000</b>	<b>10.57%</b>
<b>5510</b>	<b>Transportation</b>				
5510.160-60	Non-Instructional Salaries	1,086,854	1,188,818.25	101,964	9.38%
5510.161-60	Overtime Salaries	10,000	20,000.00	10,000	100.00%
5510.162-60	Extracurricular Salaries - Field Trips	20,000	20,000.00	-	0.00%
5510.163-60	Extracurricular Salaries - Sports	37,000	37,000.00	-	0.00%
5510.165-60	Non-Instructional Substitutes	45,000	45,000.00	-	0.00%
5510.400-60	Contractual	30,000	29,999.90	-	0.00%
5510.402-60	Conferences	500	500.00	-	0.00%
5510.406-60	Vehicle Insurance	25,000	25,000.00	-	0.00%
5510.431-60	Postage	420	420.00	-	0.00%
5510.450-60	Materials & Supplies	4,000	4,000.00	-	0.00%
5510.465-60	Auto Parts	39,183	39,183.00	-	0.00%
5510.466-60	Gas/Diesel	152,054	152,054.00	-	0.00%
5510.467-60	Oil/Lubricants	6,000	6,000.00	-	0.00%
5510.468-60	Tire/Chains	15,500	15,500.00	-	0.00%

5510.469-60	Uniforms	4,160	4,160.00	-	0.00%
5510.490-60	BOCES Services	3,000	3,500.00	500	16.67%
	<b>TOTAL</b>	<b>1,478,671</b>	<b>1,591,135.15</b>	112,464	7.61%
	<b>5530 Garage Building</b>				
5530.160-60	Non-Instructional Salaries	-	- .00	-	#DIV/0!
5530.200-60	Equipment	-	- .00	-	0.00%
5530.400-60	Contractual	1,500	1,500.00	-	0.00%
5530.405-60	Insurance - Building	-	- .00	-	#DIV/0!
5530.450-60	Materials & Supplies	-	- .00	-	#DIV/0!
5530.455-60	Heating Oil	12,000	12,000.00	-	0.00%
5530.456-60	Electricity	16,000	16,000.00	-	0.00%
5530.457-60	Telephone	3,500	3,500.00	-	0.00%
	<b>TOTAL</b>	<b>33,000</b>	<b>33,000.00</b>	-	0.00%
	<b>Benefits</b>				
9010.801-00	Non-Instructional Retirement	236,746	288,213.36	51,467	21.74%
9020.802-00	Teacher Retirement	678,076	669,646.26	(8,430)	-1.24%
9030.803-00	Social Security	669,754	661,820.53	(7,934)	-1.18%
9040.804-00	Worker's Compensation	153,463	153,462.66	-	0.00%
9050.805-00	Unemployment Insurance	-	- .00	-	0.00%
9060.806-00	Hospital & Medical Insurance	3,382,697	3,514,931.55	132,234	3.91%
9060.810-00	Section 125 Admin	4,000	4,000.00	-	0.00%
	<b>TOTAL</b>	<b>5,124,736</b>	<b>5,292,074.36</b>	167,338	3.27%
Total Program Component		<b>16,842,556</b>	<b>17,664,606.08</b>	822,050	4.88%
	<b>1010 Board of Education</b>				
1010.400-00	Contractual	11,000	11,000.00	-	0.00%
1010.450-00	Materials & Supplies	450	450.00	-	0.00%
	<b>TOTAL</b>	<b>11,450</b>	<b>11,450.00</b>	-	0.00%
	<b>1040 District Clerk</b>				
1040.160-00	District Clerk	4,045	4,206.72	162	4.00%
	<b>TOTAL</b>	<b>4,045</b>	<b>4,206.72</b>	<b>162</b>	<b>4.00%</b>
	<b>1240 Chief School Administration</b>				
1240.150-00	Instructional Salaries	186,811	166,875.00	(19,936)	-10.67%
1240.160-00	Non-Instructional Salaries	62,949	65,466.49	2,518	4.00%
1240.400-00	Contractual	7,800	7,800.00	-	0.00%
1240.401-00	Travel	1,000	1,000.00	-	0.00%

1240.402-00	Conference	1,000	1,000.00	-	0.00%
1240.431-00	Postage	650	650.00	-	0.00%
1240.450-00	Materials & Supplies	1,620	1,620.00	-	0.00%
	<b>TOTAL</b>	<b>261,829</b>	<b>244,411.49</b>	<b>(17,418)</b>	<b>-6.65%</b>
	<b>1310 Business Administration</b>				
1310.160-00	Non-Instructional Salaries	196,454	201,954.72	5,501	2.80%
1310.400-00	Contractual	14,550	39,550.00	25,000	171.82%
1310.401-00	Travel	800	800.00	-	0.00%
1310.402-00	Conference	3,000	3,000.00	-	0.00%
1310.431-00	Postage	2,500	2,500.00	-	0.00%
1310.450-00	Materials & Supplies	1,800	1,800.00	-	0.00%
1310.490-00	BOCES Services	64,873	65,064.00	191	0.29%
	<b>TOTAL</b>	<b>283,977</b>	<b>314,668.72</b>	<b>30,692</b>	<b>10.81%</b>
	<b>1320 Auditing</b>				
1320.160-00	Non-Instructional Salaries	1,700	1,700.00	-	0.00%
1320.410-00	External Audit	19,000	19,000.00	-	0.00%
	<b>TOTAL</b>	<b>20,700</b>	<b>20,700.00</b>	<b>-</b>	<b>0.00%</b>
	<b>1325 District Treasurer</b>				
1325.160-00	Non-Instructional Salaries	61,565	62,807.40	1,243	2.02%
1325.401-00	Travel	1,300	1,300.00	-	0.00%
1325.402-00	Conference	400	400.00	-	0.00%
	<b>TOTAL</b>	<b>63,265</b>	<b>64,507.40</b>	<b>1,243</b>	<b>1.96%</b>
	<b>1330 Tax Collector</b>				
1330.160-00	Non-Instructional Salaries	-	- .00	-	#DIV/0!
1330.400-00	Contractual	5,120	5,120.00	-	0.00%
1330.409-00	Refunds	4,500	4,500.00	-	0.00%
1330.431-00	Postage	2,500	2,500.00	-	0.00%
1330.450-00	Materials & Supplies	180	180.00	-	0.00%
	<b>TOTAL</b>	<b>12,300</b>	<b>12,300.00</b>	<b>-</b>	<b>0.00%</b>
	<b>1420 Legal</b>				
1420.412-00	Legal Services	55,000	40,000.00	(15,000)	-27.27%
	<b>TOTAL</b>	<b>55,000</b>	<b>40,000.00</b>	<b>(15,000)</b>	<b>-27.27%</b>
	<b>1430 Personnel</b>				
1430.400-00	Contractual	-	- .00	-	#DIV/0!
1430.490-00	BOCES Services (OLAS & Teacher Certificat	3,000	2,595.70	(404)	-13.48%
	<b>TOTAL</b>	<b>3,000</b>	<b>2,595.70</b>	<b>(404)</b>	<b>-13.48%</b>

<b>1480</b>	<b>Public Information</b>				
1480.400-00	Contractual	10,840	53,840.00	<b>43,000</b>	396.68%
1480.490-00	BOCES Services	50,834	34,986.00	(15,848)	0
	<b>TOTAL</b>	<b>61,674</b>	<b>88,826.00</b>	27,152	44.03%
<b>1910</b>	<b>Unallocated Insurance</b>				
1910.405-00	Liability Insurance	60,000	60,000.00	-	0.00%
1910.407-00	Student Accident Insurance	5,955	5,955.08	-	0.00%
	<b>TOTAL</b>	<b>65,955</b>	<b>65,955.08</b>	-	0.00%
<b>1920</b>	<b>Memberships</b>				
1920.415-00	NYSSBA Dues	7,000	7,000.00	-	0.00%
1920.415-00	CASDA Dues	750	750.00	-	0.00%
1920.415-00	CAPSBA DUES	200	200.00	-	0.00%
	<b>TOTAL</b>	<b>7,950</b>	<b>7,950.00</b>	-	0.00%
<b>1981</b>	<b>Adm Charge BOCES</b>				
1981.490-00	BOCES Services	153,562	176,175.00	22,613	14.73%
	<b>TOTAL</b>	<b>153,562</b>	<b>176,175.00</b>	22,613	14.73%
<b>2010</b>	<b>Curriculum Development &amp; Supervision</b>				
2010.150-90	Instructional Salaries	105,278	109,489.38	4,212	4.00%
2010.400-90	Contractual	61,594	10,350.00	(51,244)	-83.20%
2010.401-90	Travel	400	400.00	-	0.00%
2010.402-90	Conferences	1,000	1,000.00	-	0.00%
2010.450-90	Materials & Supplies	4,410	4,410.00	-	0.00%
	<b>TOTAL</b>	<b>172,682</b>	<b>125,649.38</b>	<b>(47,032)</b>	<b>-27.24%</b>
<b>2020</b>	<b>Principals' Office</b>				
2020.150-10	Instructional Salaries - BES	107,404	112,245.59	4,842	4.51%
2020.150-30	Instructional Salaries - MS/HS	190,451	171,920.00	(18,531)	-9.73%
2020.160-10	Non-Instructional Salaries - BES	41,247	43,098.83	1,851	4.49%
2020.160-30	Non-Instructional Salaries - MS/HS	80,264	72,410.33	(7,853)	-9.78%
2020.161-30	Non-Instructional Overtime - MS/HS	1,500	1,500.00	-	0.00%
2020.400-10	Contractual - BES	1,250	1,250.00	-	0.00%
2020.400-30	Contractual - MS/HS	2,000	2,000.00	-	0.00%
2020.401-10	Travel - BES	400	400.00	-	0.00%
2020.401-30	Travel - MS/HS	500	500.00	-	0.00%
2020.402-10	Conference - BES	1,000	1,000.00	-	0.00%
2020.402-30	Conference - MS/HS	1,000	1,000.00	-	0.00%
2020.450-10	Supplies - BES	1,350	1,350.00	-	0.00%
2020.450-30	Supplies - MS/HS	1,600	1,600.00	-	0.00%
	<b>TOTAL</b>	<b>429,966</b>	<b>410,274.74</b>	<b>(19,691)</b>	<b>-4.58%</b>

<b>2040</b>	<b>Special Ed. Admin</b>				
2040.150-00	Instructional Salaries	75,997	88,062.00	12,065	15.88%
2040.160-00	Non-Instructional Salaries	66,564	70,843.73	4,280	6.43%
2040.400-00	Contractual	1,000	1,000.00	-	0.00%
2040.401-00	Travel	775	775.00	-	0.00%
2040.402-00	Conference	1,000	1,000.00	-	0.00%
2040.431-00	Postage	1,600	1,600.00	-	0.00%
2040.450-00	Supplies	900	900.00	-	0.00%
	<b>TOTAL</b>	<b>147,836</b>	<b>164,180.73</b>	16,345	11.06%
<b>2060</b>	<b>Research, Planning &amp; Evaluation</b>				
2060.402-00	District-Wide Training / APPR / Common Core	15,000	30,000.00	15,000	100.00%
2060.490-00	BOCES Services	600	188.10	(412)	-68.65%
	<b>TOTAL</b>	<b>15,600</b>	<b>30,188.10</b>	14,588	93.51%
<b>2070</b>	<b>District Inservice</b>				
2070.400-00	Contractual - Elementary Reading	-	- .00	-	0.00%
2070.490-00	BOCES Services	31,635	34,060.75	2,426	7.67%
	<b>TOTAL</b>	<b>31,635</b>	<b>34,060.75</b>	2,426	7.67%
	<b>Employee Benefits</b>				
9010.801-00	Non-Instructional Retirement	73,896	83,032.81	9,137	12.36%
9020.802-00	Teacher Retirement	64,127	64,369.53	243	0.38%
9030.803-00	Social Security	90,380	89,687.08	(693)	-0.77%
9040.804-00	Worker's Compensation	19,675	19,674.70	-	0.00%
9060.806-00	Hospital & Medical Insurance + Life + Dental	316,002	308,662.74	(7,339)	-2.32%
9089.809-00	403b Contribution - Chief School Admin	-	- .00	-	#DIV/0!
	<b>TOTAL</b>	<b>564,079</b>	<b>565,426.87</b>	1,348	0.24%
Total Administrative Component		<b>2,366,504</b>	<b>2,383,526.68</b>	<b>17,023</b>	<b>0.72%</b>
Capital Component					
<b>1620</b>	<b>Operation</b>				
1620.160-50	Non Instructional Salaries	467,661	481,691.00	14,030	3.00%
1620.161-50	Overtime Salaries	18,000	18,000.00	-	0.00%
1620.165-50	Non Instructional Substitutes	23,000	23,000.00	-	0.00%
1620.200-00	Equipment - District (Furniture)	-	11,000.00	11,000	#DIV/0!
1620.200-10	Equipment - BES (Furniture)	7,500	15,000.00	7,500	100.00%
1620.200-30	Equipment - MS/HS (Furniture)	7,500	15,000.00	7,500	100.00%
1620.200-50	Equipment - Custodial	3,000	3,500.00	500	16.67%
1620.400-50	Contractual	42,605	45,000.40	2,395	5.62%
1620.401-50	Travel	2,000	2,000.00	-	0.00%
1620.402-50	Conferences	1,500	1,500.00	-	0.00%

1620.431-50	Postage	100	100.00	-	0.00%
1620.450-50	Materials & Supplies	45,000	55,000.00	10,000	22.22%
1620.469-50	Uniforms	4,000	4,000.00	-	0.00%
1620.490-50	BOCES	6,995	6,794.50	(201)	-2.87%
	<b>TOTAL</b>	<b>628,861</b>	<b>681,585.90</b>	52,725	8.38%
	<b>1621 Maintenance</b>				
1621.160-50	Non Instructional Salaries	227,600	234,429.00	6,829	3.00%
1621.161-50	Overtime Salaries	5,000	5,000.00	-	0.00%
1621.165-50	Non Instructional Substitutes	4,000	4,000.00	-	0.00%
1621.200-50	Equipment	46,000	35,000.00	(11,000)	-23.91%
1621.400-50	Contractual	150,000	150,000.00	-	0.00%
1621.450-50	Materials & Supplies	50,000	65,000.00	15,000	30.00%
1621.490-50	BOCES	3,960	3,960.00	-	0.00%
	<b>TOTAL</b>	<b>486,560</b>	<b>497,389.00</b>	10,829	2.23%
	<b>1622 Utilities</b>				
1622.455-50	Heating Oil - Propane	143,900	150,000.00	6,100	4.24%
1622.456-50	Electric	111,851	117,000.00	5,149	4.60%
1622.457-50	Telephone	24,500	25,500.00	1,000	4.08%
	<b>TOTAL</b>	<b>280,251</b>	<b>292,500.00</b>	12,249	-
	<b>1670 Printing &amp; Mailing</b>				
1670.400-00	Service Contracts	1,550	1,550.00	-	0.00%
	<b>TOTAL</b>	<b>1,550</b>	<b>1,550.00</b>	-	0.00%
	<b>1680 Central Data</b>				
1680.490-00	BOCES Services	237,750	273,150.39	35,400	14.89%
	<b>TOTAL</b>	<b>237,750</b>	<b>273,150.39</b>	35,400	14.89%
	<b>Employee Benefits</b>				
9010.801-00	Non-Instructional Retirement	92,191	116,011.21	23,821	25.84%
9020.802-00	Teacher Retirement	-	- .00	-	0.00%
9030.803-00	Social Security	48,305	54,783.07	6,478	13.41%
9040.804-00	Worker's Compensation	23,610	23,609.64	-	0.00%
9060.806-00	Hospital & Medical Insurance	285,419	327,178.01	41,759	14.63%
	<b>TOTAL</b>	<b>449,524</b>	<b>521,581.92</b>	72,058	16.03%
	<b>DEBT SERVICE</b>				
	<b>9712 Serial BANs - Buses 19</b>				
9712.611-2019	Serial BANs Principle		77,400.00	77,400	0.00%
9712.711-2019	Serial BANs Interest		4,840.00	4,840	0.00%
	<b>TOTAL</b>	<b>-</b>	<b>82,240.00</b>		

<b>9712</b>	<b>Serial BANs - Buses 20</b>				
9712.620-00	Serial BANs Principle	-	95,000.00	95,000	#DIV/0!
9712.720-00	Serial BANs Interest	-	7,420.00	7,420	#DIV/0!
	<b>TOTAL</b>	<b>-</b>	<b>102,420.00</b>		
<b>9712</b>	<b>Serial BANs - Buses 15</b>				
9712.612-00	Serial BANs Principle	88,270	- .00	(88,270)	-100.00%
9712.712-00	Serial BANs Interest	810	- .00	(810)	-100.00%
	<b>TOTAL</b>	<b>89,080</b>	<b>- .00</b>		
<b>9712</b>	<b>Serial BANs - Buses 16</b>				
9712.615-00	Serial BANs Principle	21,070	21,070.00	-	0.00%
9712.715-00	Serial BANs Interest	390	200.00	(190)	-48.72%
	<b>TOTAL</b>	<b>21,460</b>	<b>21,270.00</b>		
<b>9712</b>	<b>Serial BANs - Buses 17</b>				
9712.611-00	Serial BANs Principle	126,400	24,000.00	(102,400)	-81.01%
9712.711-00	Serial BANs Interest	970	650.00	(320)	-32.99%
	<b>TOTAL</b>	<b>127,370</b>	<b>24,650.00</b>		
<b>9712</b>	<b>Serial BANs - Buses 18</b>				
9712.611-00-201	Serial BANs Principle		25,000.00	25,000	#DIV/0!
9712.711-00-201	Serial BANs Interest	9,900	1,620.00	(8,280)	-83.64%
	<b>TOTAL</b>	<b>9,900</b>	<b>26,620.00</b>		
<b>9712</b>	<b>Building Project Bond 2019-\$3,925,000</b>				
9712.616-00	Serial BANs Principle	320,000	325,000.00	5,000	1.56%
9712.716-00	Serial BANs Interest	80,100	73,700.00	(6,400)	-7.99%
	<b>TOTAL</b>	<b>400,100</b>	<b>398,700.00</b>		
<b>9712</b>	<b>Building Project BAN 2019-\$13,025,000</b>				
9712.6	Serial BANs Principle	130,000	530,000.00	400,000	307.69%
9712.7	Serial BANs Interest	317,057	203,900.00	(113,157)	-35.69%
	<b>TOTAL</b>	<b>447,057</b>	<b>733,900.00</b>		
<b>9712</b>	<b>Building Project BAN 2021-\$4,000,000</b>				
9712.6	Serial BANs Principle	-	- .00	-	0.00%
9712.7	Serial BANs Interest	-	80,000.00	80,000	0.00%
	<b>TOTAL</b>	<b>-</b>	<b>80,000.00</b>		
<b>9900</b>	<b>Transfer to Other Funds</b>				
9900.910-00	Special Aid Fund	20,000	20,000.00	-	0.00%
9900.920-00	School Lunch Fund	-	35,000.00	35,000	0.00%
9900.960-00	Debt Service Fund	-	- .00	-	0.00%
9900.950-00	Capital Fund		- .00	-	0.00%
	<b>TOTAL</b>	<b>20,000</b>	<b>55,000.00</b>	35,000	0.00%

Total Capital Component		2,752,406	3,792,557	1,040,151	37.79%
Total Budget		21,961,466	23,840,689.97	1,879,224	8.56%



	Budget 2020-2021	Budget 2021-2022	Change	% Change
State Aid	\$10,822,299	\$12,324,833	1,502,534	13.88%
Local Tax Levy	9,767,611	9,961,840	194,229	<b>1.99%</b>
Miscellaneous Revenues - admissions fees, refunds, rentals etc.	807,739	854,017	46,278	5.73%
Transfer from ERS Reserve	-	-	-	0.00%
Transfer from Worker's Comp Reserve	-	-	-	0.00%
Transfer from Debt Service Reserve	-	-	-	0.00%
Transfer from Capital Reserve	-	-	-	0.00%
Transfer from Tax Certiori Reserve			-	0.00%
Appropriated Fund Balance	500,000	700,000	200,000	40.00%
TOTAL	21,897,649	23,840,690	1,943,041	8.87%
Berlin CSD	STATE AID			
	Budget 2020-2021	Budget 2021-2022	Change	% Change
Foundation Aid	\$ 7,934,813	\$ 8,172,857	238,044	3.00%
Services Aid	2,037,865	-		
BOCES Aid	673,119	629,227	(43,892)	-6.52%
High Cost/Excess Cost	68,603	81,852	13,249	19.31%
Private Excess Cost	71,062	87,568	16,506	23.23%
Hardware & Technology	8,643	8,774	131	1.52%
Software, Library & Textbook	56,239	53,107	(3,132)	-5.57%
Transportation	1,381,140	1,339,652	(41,488)	-3.00%

High Tax Aid	168,884	168,884	-	0.00%
Building Aid	439,573	1,039,146	599,573	136.40%
Pandemic adj/Local district funding adj	(143,491)	-	143,491	-100.00%
TOTAL	10,408,425	11,581,067	922,482	11.27%
CRRSA - Sept '23		300,000		
American Rescue Plan - Sept '24		443,766		
Fed CARES Act/COVID-19 Suppl Stim	143,491		(143,491)	
TOTAL	10,408,425	12,324,833	1,916,408	18.41%
STAR Payment	988,100			
TOTAL	11,396,525	12,324,833		
Berlin CSD	MISCELLANEOUS REVENUE			
	Budget	Budget	Change	% Change
	2020-2021	2021-2022		
Penalties on Real Estate Taxes	\$ 4,000	\$ 4,000	-	0.00%
Non-Resident Tuition (Foster)	10,000	10,000	-	0.00%
Continuing Education (Drivers Ed)	18,000	18,000	-	0.00%
BOCES Rentals	7,000	7,000	-	0.00%
* Distance Learning Reimbursement	40,000	40,000	-	0.00%
Interest Earnings	15,000	15,000	-	0.00%
Medicare Part D	15,000	15,000	-	0.00%
Refund Prior Year - BOCES	65,000	60,000	(5,000)	-7.69%
Misc. Refund - Prior Year	547,739	599,017	51,278	9.36%
Unclassified Revenue	1,000	1,000	-	0.00%

E-RATE Revenue	20,000	20,000	-	0.00%
Medicaid Reimbursement	65,000	65,000	-	0.00%
TOTAL	807,739	854,017	46,278	5.73%

Berlin Central School District			
Superintendent Salary			
			Projected
			2021-2022
	<b>Annual Salary</b>		150,000
	<b>Benefits:</b>		
	Health Insurance		-
	Life Insurance		800
	TRS Retirement		14,700
	FICA		9,300
	Medicare		2,175
			26,975
	<b>Other:</b>		
	Disability Insurance		4,000
	Possible leave accumulation pay		16,875
	Cell Phone		1,200
	NYCOSS		1500
	AASA		475
			24,050
			174,050

Property Tax Report Card					
490101 - Berlin CSD					

## Property Tax Report Card

<b>000000 - DISTRICT NAME</b>					
Contact Person:	Karen Capozzi		Budgeted	Proposed Budget	Percent
Telephone Number:	518-658-2515		2020-21	2021-22	Change
			(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions			21,897,649	23,840,690	8.87%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1			9,767,611	9,961,840	
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)			9,767,611	9,961,840	1.99%
F. Permissible Exclusions to the School Tax Levy Limit			80,297	336,080	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3			9,743,314	9,868,761	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)			9,687,314	9,625,760	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2			56,000	243,001	
Public School Enrollment			767	752	-1.96%
Consumer Price Index					1.23%

			Actual 2019-20 (D)	Estimated 2020-2021 (E)
Adjusted Restricted Fund Balance			3,725,646	3,725,646
Assigned Appropriated Fund Balance			1,320,832	500,000
Adjusted Unrestricted Fund Balance			650,000	723,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget			2.97%	3.03%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	*3/19/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year
Capital	Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	\$3,000,000.00	\$1,000,000.00	No plans to use during the 2021-2022 school year.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	Reserve for Workers Comp	For self-insured Workers Compensation and benefits.	\$100,000.00	\$100,000.00	No plans to use during the 2021-2022 school year.
Unemployment Insurance	Reserve for Unemployment	For reimbursement to the State Unemployment Insurance Fund.	\$60,000.00	\$60,000.00	No plans to use during the 2021-2022 school year.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	Reserve for Tax Certiorari	For tax certiorari settlements.	\$33,000.00	\$33,000.00	No plans to use during the 2021-2022 school year.

Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	Reserve for Employee B	For accrued 'employee benefits' due to employees upon termination of service.	\$137,221.00	\$137,221.00	No plans to use during the 2021-2022 school year.
Retirement Contribution	Retirement Contrib Reserve	For employer retirement contributions to the State and Local Employees' Retirement System.	\$50,000.00	\$50,000.00	No plans to use during the 2021-2022 school year.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve					
<p>* NYSED Reserve Guidance: <a href="http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf">http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf</a></p> <p>OSC Reserve Guidance: <a href="http://osc.state.ny.us/localgov/pubs/llistacctg.htm#reservefunds">http://osc.state.ny.us/localgov/pubs/llistacctg.htm#reservefunds</a></p> <p><b>**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.</b></p>					



## RENSSELAER COUNTY BUREAU OF TAX SERVICES

Steven F. McLaughlin  
County Executive

William J. Film  
Director

Memo

To: School Business Office

From: Debbie McGrath

CC: Bill Film

Date: March 5, 2021

Re: Exemption Impact Report

The enclosed Exemption Impact Report is supplied for inclusion with your annual proposed budget as a requirement of Section 495. It shows how much of the Total Assessed Value on the Final Assessment Roll or Rolls used in the budgetary process is exempt from taxation. This report does not include payments in lieu of taxes or other payments for municipal services. If you have any questions, feel free to contact us at 270-2775.

Equalized Total Assessed Value 642,212,124

School District - 382001 Berlin CSD

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	4,033,563	0.63
13100	CO - GENERALLY	RPTL 406(1)	17	1,418,689	0.22
13500	TOWN - GENERALLY	RPTL 406(1)	25	5,886,333	0.92
13510	TOWN - CEMETERY LAND	RPTL 446	1	7,603	0.00
13800	SCHOOL DISTRICT	RPTL 408	4	22,703,197	3.54
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	4	822,562	0.13
14110	USA - SPECIFIED USES	STATE L 54	1	285,596	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	23	5,850,235	0.91
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	4	319,400	0.05
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	637,356	0.10
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	18	2,094,262	0.33
26100	VETERANS ORGANIZATION	RPTL 452	1	139,785	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	65,591	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	1,677,658	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	24	357,628	0.06
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	3	512,142	0.08
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	8	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	7	0	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	2	0	0.00
41400	CLERGY	RPTL 460	5	11,942	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	9	924,289	0.14
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	92	3,288,264	0.51
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	252,308	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	175	9,177,681	1.43
41824	LIVING QUARTERS FOR PARENTS AN	RPTL 469	1	39,904	0.01
41834	ENHANCED STAR	RPTL 425	494	32,804,813	5.11
41854	BASIC STAR 1999-2000	RPTL 425	1,112	34,638,282	5.39
41864	Basic STAR (land belongs to ot	RPTL 425	1	16,744	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	685,439	0.11
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	6	305,832	0.05
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	43,471	0.01
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	10	685,333	0.11



Equalized Total Assessed Value 642,212,124

School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	28	1,204,522	0.19
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	5	1,230,833	0.19
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	76,809	0.01
Total Exemptions Exclusive of System Exemptions:					
				2,123	20.57
Total System Exemptions:				3	0.01
Totals:				2,126	20.58
				132,121,257	
				76,809	
				132,198,066	

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 155,031,600

School District - 382001 Berlin CSD

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	13,223	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	359,008	0.23
13500	TOWN - GENERALLY	RPTL 406(1)	7	1,082,780	0.70
13510	TOWN - CEMETERY LAND	RPTL 446	1	7,603	0.00
13800	SCHOOL DISTRICT	RPTL 408	3	22,688,926	14.64
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	57,851	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	1,773,059	1.14
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	637,356	0.41
26300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	141,481	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	780,760	0.50
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	24,066	0.02
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	1	188,099	0.12
41400	CLERGY	RPTL 460	1	4,959	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	570,248	0.37
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	26	818,111	0.53
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	216,245	0.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	43	2,152,649	1.39
41824	LIVING QUARTERS FOR PARENTS AN	RPTL 469	1	39,904	0.03
41834	ENHANCED STAR	RPTL 425	123	7,543,800	4.87
41854	BASIC STAR 1999-2000	RPTL 425	292	8,973,029	5.79
41864	Basic STAR (land belongs to ot	RPTL 425	1	16,744	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	41,696	0.03
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	43,471	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	17	756,190	0.49

Equalized Total Assessed Value 155,031,600

School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	569,421	0.37
Total Exemptions Exclusive of System Exemptions:					
			559	49,500,679	31.93
Total System Exemptions:			0	0	0.00
Totals:			559	49,500,679	31.93

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: \_\_\_\_\_

Equalized Total Assessed Value 181,447,437

School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	3,860,000	2.13
13100	CO - GENERALLY	RPTL 406(1)	7	508,800	0.28
13500	TOWN - GENERALLY	RPTL 406(1)	8	1,527,700	0.84
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	2,057,200	1.13
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	4	319,400	0.18
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	11	1,667,400	0.92
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	505,500	0.28
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	11,300	0.01
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	1	152,000	0.08
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	5	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	5	0	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	2	0	0.00
41400	CLERGY	RPTL 460	3	4,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	93,000	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	40,833	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	39	2,109,865	1.16
41834	ENHANCED STAR	RPTL 425	141	9,462,786	5.22
41854	BASIC STAR 1999-2000	RPTL 425	303	9,090,000	5.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	184,500	0.10
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	150,500	0.08
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	120,600	0.07

Equalized Total Assessed Value 181,447,437

School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	25,900	0.01
Total Exemptions Exclusive of System Exemptions:					
			568	31,865,864	17.56
Total System Exemptions:					
			2	25,900	0.01
Totals:					
			570	31,891,764	17.58

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 98,537,298

School District - 382001 Berlin CSD

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	122,185	0.12
13100	CO - GENERALLY	RPTL 406(1)	1	4,801	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	7	2,305,960	2.34
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	334,603	0.34
14110	USA - SPECIFIED USES	STATE L 54	1	285,596	0.29
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	955,961	0.97
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	172,020	0.17
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	158,278	0.16
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	0	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	2	0	0.00
41400	CLERGY	RPTL 460	1	2,483	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	13,245	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	310,637	0.32
41800	PERSONS AGE 65 OR OVER	RPTL 467	47	2,329,490	2.36
41834	ENHANCED STAR	RPTL 425	113	7,606,765	7.72
41854	BASIC STAR 1999-2000	RPTL 425	170	5,354,539	5.43
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	3	191,262	0.19
47450	FOREST/REF LAND - FISHERACT	RPTL 480	1	116,159	0.12
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	170,904	0.17
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	546,358	0.55

Total Exemptions Exclusive of System Exemptions:	373	20,981,246	21.29
Total System Exemptions:	0	0	0.00
Totals:	373	20,981,246	21.29

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 21,658,436

School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	3	64,091	0.30
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	67,273	0.31
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	50,909	0.24
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	19,091	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	12,223	0.06
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	36,063	0.17
41800	PERSONS AGE 65 OR OVER	RPTL 467	5	301,409	1.39
41834	ENHANCED STAR	RPTL 425	15	1,051,549	4.86
41854	BASIC STAR 1999-2000	RPTL 425	39	1,228,500	5.67
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	113,636	0.52
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	69,454	0.32
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	50,909	0.24

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

72	3,014,198	13.92
1	50,909	0.24
73	3,065,107	14.15

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 185,537,353

School District - 382001 Berlin CSD

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	38,155	0.02
13100	CO - GENERALLY	RPTL 406(1)	2	481,989	0.26
13500	TOWN - GENERALLY	RPTL 406(1)	3	969,893	0.52
13800	SCHOOL DISTRICT	RPTL 408	1	14,271	0.01
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	430,108	0.23
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	996,742	0.54
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	62,452	0.03
26100	VETERANS ORGANIZATION	RPTL 452	1	139,785	0.08
26250	HISTORICAL SOCIETY	RPTL 444	1	65,591	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	391,398	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	144,893	0.08
29350	TRUSTEES - HOSP, LIB, PLAYGROU	RPTL 438	1	172,043	0.09
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	247,796	0.13
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	55	2,106,460	1.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	41	2,284,268	1.23
41834	ENHANCED STAR	RPTL 425	102	7,139,933	3.85
41854	BASIC STAR 1999-2000	RPTL 425	308	9,992,214	5.39
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	4	309,677	0.17
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	9	569,174	0.31
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	87,374	0.05



School District - 382001 Berlin CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	115,054	0.06
Total Exemptions Exclusive of System Exemptions:					
Total System Exemptions:			551	26,759,270	14.42
Totals:			0	0	0.00
			551	26,759,270	14.42

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: \_\_\_\_\_