

Berlin Central School District

2023-2024

Budget Statement and Required Attachments

Proposed 2023-2024 Revenue and Three-Part Budget Summary

REVENUES

EXPENSES

2022-2023
Actual
Budget

2023-2024
Proposed
Budget

2022-2023
Actual
Budget

2023-2024
Proposed
Budget

Revenue

Program Budget

State Aid	12,785,802	12,352,198
Real Property Taxes	10,060,913	10,251,399
Miscellaneous	431,107	408,365
Reserves	1,898,865	1,512,709
ARP Funding (Last Year of Relief Funding)		948,282
Fund Balance	797,500	800,000
Total Revenue	25,974,187	26,272,953

Regular Education	5,916,608	5,296,518
Special Education	3,378,852	3,838,681
Occupational Education	562,114	565,076
Continuing Ed/Driver Ed	25,000	25,000
Library/Technology	629,560	630,412
Educational Television	5,500	5,500
Guidance	441,607	443,572
Health Services	330,143	335,441
Co-Curricular/Sports	386,576	387,133
Transportation	1,655,734	1,791,246
Employee Benefits	5,950,330	6,178,948
Total Program Budget	19,282,024	19,497,527

Administrative Budget

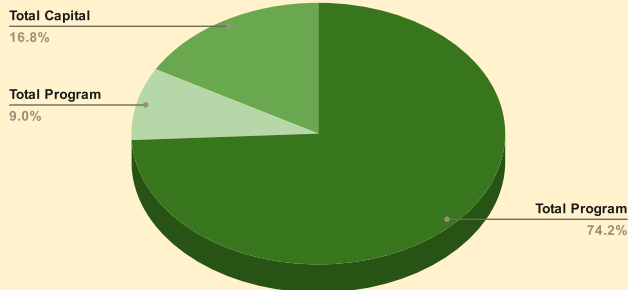
Board of Education	15,657	21,250
Central Administration	244,411	245,358
Finance	412,176	483,943
Legal/Personnel/Public Info.	131,422	175,440
Insurance/Dues	73,905	77,405
School Supervision	574,455	528,816
Curriculum & In-service	189,898	109,612
BOCES Administration Expenses	176,175	181,462
Employee Benefits	565,427	535,435
Total Program Budget	2,383,526	2,358,721

Capital Budget

Operations & Maintenance	1,473,025	1,596,059
Central Data	273,150	326,352
Debt Service	1,524,800	1,886,641
Transfer to Other Funds	65,000	65,000
Employee Benefits	521,582	542,652
Total Capital Budget	3,857,557	4,416,705

Total Budget Expenses	25,523,107	26,272,954
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Budget Expenses



Three-part budget summary

All public schools in New York State are required by law to report their spending in the three categories: program administrative and capital.

Berlin Central School District		BUDGET	2023-2024		\$	
		2022-2023	PROPOSED BUDGET	Contingency	Change	Change
General Fund Revenues						
	State Aid	12,785,802	12,352,198.00	12,352,198	-433,604	-3.39%
	Local Tax Levy	10,060,913	10,251,399.00	10,060,913	190,486	1.89%
	Miscellaneous	431,107	408,365.24	408,365	-22,742	-5.28%
	Transfers (plus ARP Funds)	1,898,865	2,460,991.00	2,460,991	562,126	29.60%
	Fund Balance	797,500	800,000.00	800,000	2,500	0.31%
	TOTAL	25,974,187	26,272,953.24	26,082,467	298,766	1.15%
Program Component						
2110 Teaching						
2110.152-10	Teachers Salaries (K-3)	1,425,748	1,354,781.00	1,354,781	-70,967	-4.98%
2110.153-10	Teachers Salaries (4-5)	760,300	612,664.00	612,664	-147,636	-19.42%
2110.153-20	Teachers Salaries (6)	259,104	212,728.00	212,728	-46,376	-17.90%
2110.154-20	Teachers Salaries (7-8)	872,833	834,458.00	834,458	-38,375	-4.40%
2110.154-30	Teachers Salaries (9-12)	1,455,405	1,267,651.00	1,267,651	-187,754	-12.90%
2110.155-10	Teacher Substitutes - BES	65,000	65,000.00	65,000	-	0.00%
2110.155-20	Teacher Substitutes - MS	15,000	15,000.00	15,000	-	0.00%
2110.155-30	Teacher Substitutes - HS	15,000	15,000.00	15,000	-	0.00%
2111.156-00	Teacher Substitutes - Long Term	75,000	75,000.00	75,000	-	0.00%
2110.157-00	Team Leaders/Head Teachers	31,238	31,849.85	31,850	612	1.96%
2110.157-10	Team Leaders/Head Teachers	12,407	14,098.19	14,098	1,691	13.63%
2110.157-20	Team Leaders/Head Teachers	13,986	13,194.34	13,194	-792	-5.66%
2110.157-30	Team Leaders/Head Teachers	20,302	19,983.56	19,984	-319	-1.57%
2110.158-30	Home Tutoring	7,500	7,500.00	7,500	-	0.00%
2110.159-30	Retirement Incentives	-	-	-	-	#DIV/0!
2110.160-10	Non-Instructional Salaries	125,105	136,485.64	136,486	11,381	9.10%
2110.160-30	Non-Instructional Salaries	156,882	124,575.87	124,576	-32,306	-20.59%
2110.161-30	Non-Instructional Overtime	300	300	300	-	0.00%
2110.165-10	Non-Instructional Substitutes	45,000	45,000.00	45,000	-	0.00%
2110.165-20	Non-Instructional Substitutes	5,000	5,000.00	5,000	-	0.00%
2110.165-30	Non-Instructional Substitutes	45,000	45,000.00	45,000	-	0.00%
2110.169-30	Health Insurance Declinations	49,000	48,000.00	48,000	-1,000	-2.04%
2110.400-10	Contractual - BES	14,560	14,560.00	14,560	-	0.00%
2110.400-30	Contractual - MS/HS	53,350	53,350.00	53,350	-	0.00%
2110.401-10	Travel - BES	700	700	700	-	0.00%
2110.401-30	Travel - MS/HS	1,500	1,500.00	1,500	-	0.00%
2110.402-10	Conference - BES	3,000	3,000.00	3,000	-	0.00%
2110.402-30	Conference - MS/HS	6,000	6,000.00	6,000	-	0.00%
2110.431-10	Postage - BES	500	500	500	-	0.00%
2110.431-30	Postage - MS/HS	2,000	2,000.00	2,000	-	0.00%
2110.450-00	General Supplies-Copy, Paper, Pencils	16,000	16,000.00	16,000	-	0.00%
2110.450-10	Supplies - BES	21,850	21,850.00	21,850	-	0.00%
2110.450-30	Supplies - MS/HS	30,000	30,000.00	30,000	-	0.00%
2110.471-00	Tuition - Public Schools				-	#DIV/0!
2110.472-00	Tuition - Other Schools	2,500	2,500.00	2,500	-	0.00%
2110.473-0	Tuition - Charter Schools	-	0	-	-	#DIV/0!
2110.480-10	Textbooks - BES	23,000	20,000.00	20,000	-3,000	-13.04%
2110.480-30	Textbooks - MS/HS	40,000	40,000.00	40,000	-	0.00%
2110.480-80	Textbooks - Private School	6,000	6,000.00	6,000	-	0.00%
2110.490-30	BOCES	240,538	135,289.00	135,289	-105,249	-43.76%
	TOTAL	5,916,608	5,296,518.44	5,296,518	-620,089	-10.48%
2250 Students with Disabilities						
2250.150-10	Instructional Salaries - BES	688,556	789,497.00	789,497	100,941	14.66%
2250.150-30	Instructional Salaries - MS/HS	617,309	611,031.83	611,032	-6,277	-1.02%
2250.155-10	Instructional Substitutes - BES	10,000	10,000.00	10,000	-	0.00%
2250.155-20	Instructional Substitutes - MS	10,000	10,000.00	10,000	-	0.00%

2250.155-30	Instructional Substitutes - HS	14,207	14,207.00	14,207	-	0.00%
2250.157-00	CSE Chair/Spec Ed Coordinator	8,505	8,505.17	8,505	0	0.00%
2250.158-00	Home Tutoring	8,000	8,000.00	8,000	-	0.00%
2250.160-10	Non -Instructional Salaries TA's - BES	268,075	248,340.77	248,341	-19,734	-7.36%
2250.160-30	Non-Instructional Salaries TA's - MS/HS	224,787	220,020.50	220,021	-4,766	-2.12%
2250.165-10	Non-Instructional Substitutes - BES	8,000	8,000.00	8,000	-	0.00%
2250.165-20	Non-Instructional Substitutes - MS	-	0	-	-	#DIV/0!
2250.165-30	Non-Instructional Substitutes - HS	4,000	4,000.00	4,000	-	0.00%
2250.400-10	Contractual - BES	20,000	15,000.00	15,000	-5,000	-25.00%
2250.400-30	Contractual - MS/HS	20,000	15,000.00	15,000	-5,000	-25.00%
2250.401-00	Travel	500	500	500	-	0.00%
2250.402-00	Conferences	1,500	1,500.00	1,500	-	0.00%
2250.412-30	Legal	-	0	-	-	#DIV/0!
2250.420-30	Contractual - Occ Therapy	65,000	65,000.00	65,000	-	0.00%
2250.421-30	Contractual - Phys. Therapy	30,000	30,000.00	30,000	-	0.00%
2250.422-30	Contractual - Phys. Speech/Hearing	1,750	1,750.00	1,750	-	0.00%
2250.450-10	Supplies - BES	2,700	2,700.00	2,700	-	0.00%
2250.450-30	Supplies - MS/HS	2,700	2,700.00	2,700	-	0.00%
2250.471-00	Tuition Public School	45,000	45,000.00	45,000	-	0.00%
2250.472-00	Tuition Private School Placements	381,000	210,816.00	210,816	-170,184	-44.67%
2250.490-00	BOCES	947,263	1,517,113.00	1,517,113	569,850	60.16%
	TOTAL	3,378,852	3,838,681.27	3,838,681	459,829	13.61%
	2280 Occupational Education					
2280.150-30	Instructional Salaries	135,592	138,553.95	138,554	2,962	2.18%
2280.402-30	Conferences	150	150	150	-	0.00%
2280.450-30	Materials & Supplies	1,350	1,350.00	1,350	-	0.00%
2280.490-00	BOCES	425,022	425,022.00	425,022	-	0.00%
	TOTAL	562,114	565,075.95	565,076	2,962	0.53%
	2330 Continuing Education					
2330.150-00	Instructional Salaries	-	0	-	-	#DIV/0!
2330.160-00	Non-Instructional Salaries	-	0	-	-	#DIV/0!
2330.400-00	Contractual	-	0	-	-	#DIV/0!
	TOTAL	-	0	-	-	#DIV/0!
	2332 Driver Education					
2332.150-30	Instructional Salaries	18,000	18,000.00	18,000	-	0.00%
2332.450-30	General Supplies & Contractual	7,000	7,000.00	7,000	-	0.00%
	TOTAL	25,000	25,000.00	25,000	-	0.00%
	2610 Library- Audio/Visual					
2610.150-10	Instructional Salaries - BES	63,139	64,162.00	64,162	1,023	1.62%
2610.150-30	Instructional Salaries - MS/HS	53,619	55,617.00	55,617	1,998	3.73%
2610.160-30	Non-Instructional Salaries	1,050	1,050.00	1,050	-	0.00%
2610.165-10	Non-Instructional Substitutes - BES	1,500	1,500.00	1,500	-	0.00%
2610.165-30	Non-Instructional Substitutes - MS/HS	1,200	1,200.00	1,200	-	0.00%
2610.400-10	Contractual - BES	750	750	750	-	0.00%
2610.400-30	Contractual - MS/HS	3,010	3,009.50	3,010	-	0.00%
2610.450-10	Supplies - BES	570	570	570	-	0.00%
2610.450-30	Supplies - MS/HS	1,740	1,740.00	1,740	-	0.00%
2610.462-10	Library Materials- BES	2,100	2,100.00	2,100	-	0.00%
2610.462-30	Library Materials - MS/HS	3,600	3,600.00	3,600	-	0.00%
2610.463-10	Periodicals - BES	200	200	200	-	0.00%
2610.463-30	Periodicals - MS/HS	550	550	550	-	0.00%
2610.490-30	BOCES	23,135	21,085.00	21,085	-2,050	-8.86%

	TOTAL	156,163	157,133.50	157,134	971	0.62%
	2620 Educational Television					
2620.490-30	BOCES	5,500	5,500.00	6,097 -		0.00%
	TOTAL	5,500	5,500.00	6,097 -		0.00%
	2630 Computer Assisted Instruction					
2630.160-70	Non-Instructional Salaries	130,297	130,158.08	130,158	-139	-0.11%
2630.165-70	Non-Instructional Substitutes	10,000	10,000.00	10,000 -		0.00%
2630.220-70	Computer Hardware District Wide	25,000	25,000.00 -	-		0.00%
2630.400-70	Contractual	80,000	80,000.00	80,000 -		0.00%
2630.401-70	Travel	1,500	1,500.00	1,500 -		0.00%
2630.450-70	Supplies - District Wide	10,000	10,000.00	10,000 -		0.00%
2630.461-70	Computer Software - District Wide	15,000	15,000.00	15,000 -		0.00%
2630.490-70	BOCES Distance Learning	87,900	87,920.00	87,920	20	0.02%
2630.490-70	BOCES Managed IT & Equipment	110,000	110,000.00	110,000 -		0.00%
2630.490-70	BOCES NERIC	3,700	3,700.00	3,700 -		0.00%
	TOTAL	473,397	473,278.08	448,278	-119	-0.03%
	2810 Guidance					
2810.150-10	Instructional Salaries - BES	118,758	121,779.00	121,779	3,021	2.54%
2810.150-30	Instructional Salaries - MS/HS	225,171	224,533.00	224,533	-638	-0.28%
2810.160-30	Non-Instructional Salaries	43,189	42,770.26	42,770	-419	-0.97%
2810.400-30	Contractual	48,880	48,880.00	48,880 -		0.00%
2810.431-30	Postage	3,000	3,000.00	3,000 -		0.00%
2810.450-30	Materials & Supplies	2,610	2,610.00	2,610 -		0.00%
2810.490-30	BOCES	-	0 -	-		#DIV/0!
	TOTAL	441,607	443,572.26	443,572	1,965	0.44%
	2815 Health Services					
2815.150-00	Instructional Salaries	-	0 -	-		#DIV/0!
2815.160-10	Non-Instructional Salaries	113,447	114,661.91	114,662	1,215	1.07%
2815.160-30	Non-Instructional Salaries	59,097	59,987.22	59,987	890	1.51%
2815.165-10	Non-Instructional Subs BES	1,500	1,500.00	1,500 -		0.00%
2815.165-30	Non-Instructional Subs HS	1,000	1,000.00	1,000 -		0.00%
2815.200-30	Equipment	500	500 -	-		0.00%
2815.400-30	Contractual	34,849	34,849.00	34,849 -		0.00%
2815.401-30	Travel	500	500	500 -		0.00%
2815.402-30	Conferences	2,000	2,000.00	2,000 -		0.00%
2815.431-30	Postage	200	200	200 -		0.00%
2815.450-30	Materials & Supplies	4,230	4,230.00	4,230 -		0.00%
	TOTAL	217,323	219,428.13	218,928	2,105	0.97%
	2820 School Psychologist					
2820.150-00	Instructional Salaries	112,820	116,012.74	116,013	3,193	2.83%
	TOTAL	112,820	116,012.74	116,013	3,193	2.83%
	2850 Extra Classroom					
2850.150-00	Advisors Salaries	106,127	109,127.34	109,127	3,000	2.83%
	TOTAL	106,127	109,127.34	109,127	3,000	2.83%
	2855 Interscholastic Athletics General					

2855.150-40	Instructional Salaries	154,438	146,975.90	146,976	-7,462	-4.83%
2855.160-40	Non-Instructional Salaries	20,000	20,000.00	20,000	-	0.00%
2855.200-40	Equipment	4,000	4,000.00	-	-	0.00%
2855.400-40	Contractual	41,980	41,980.00	41,980	-	0.00%
2855.401-40	Travel	1,640	1,800.00	1,640	160	9.76%
2855.402-40	Conferences	3,750	3,750.00	3,750	-	0.00%
2855.450-40	Materials & Supplies	19,641	24,500.00	24,500	4,859	24.74%
2855.470-40	Referees/Officials	35,000	35,000.00	35,000	-	0.00%
	TOTAL	280,449	278,005.90	273,846	-2,443	-0.87%
	5510 Transportation					
5510.160-60	Non-Instructional Salaries	1,203,917	1,310,463.73	1,310,464	106,547	8.85%
5510.161-60	Overtime Salaries	20,000	20,000.00	20,000	-	0.00%
5510.162-60	Extracurricular Salaries - Field Trips	20,000	20,000.00	20,000	-	0.00%
5510.163-60	Extracurricular Salaries - Sports	37,000	37,000.00	37,000	-	0.00%
5510.165-60	Non-Instructional Substitutes	45,000	50,000.00	50,000	5,000	11.11%
5510.400-60	Contractual	30,000	32,264.90	32,265	2,265	7.55%
5510.402-60	Conferences	500	500	500	-	0.00%
5510.406-60	Vehicle Insurance	25,000	26,000.00	26,000	1,000	4.00%
5510.431-60	Postage	420	120	120	-300	-71.43%
5510.450-60	Materials & Supplies	4,000	4,000.00	4,000	-	0.00%
5510.465-60	Auto Parts	39,183	39,183.00	39,183	-	0.00%
5510.466-60	Gas/Diesel	152,054	172,054.00	172,054	20,000	13.15%
5510.467-60	Oil/Lubricants	6,000	7,000.00	7,000	1,000	16.67%
5510.468-60	Tire/Chains	15,500	15,500.00	15,500	-	0.00%
5510.469-60	Uniforms	4,160	4,160.00	4,160	-	0.00%
5510.490-60	BOCES Services	8,000	8,000.00	8,000	-	0.00%
	TOTAL	1,610,734	1,746,245.63	1,746,246	135,512	8.41%
	5530 Garage Building					
5530.160-60	Non-Instructional Salaries	-	0	-	-	#DIV/0!
5530.200-60	Equipment	-	0	-	-	0.00%
5530.400-60	Contractual	1,500	1,500.00	1,500	-	0.00%
5530.405-60	Insurance - Building	-	0	-	-	#DIV/0!
5530.450-60	Materials & Supplies	-	0	-	-	#DIV/0!
5530.455-60	Heating Oil	24,000	24,000.00	24,000	-	0.00%
5530.456-60	Electricity	16,000	16,000.00	16,000	-	0.00%
5530.457-60	Telephone	3,500	3,500.00	3,500	-	0.00%
	TOTAL	45,000	45,000.00	45,000	-	0.00%
	Benefits					
9010.801-00	Non-Instructional Retirement	346,471	411,071.74	411,072	64,600	18.65%
9020.802-00	Teacher Retirement	789,060	789,246.98	789,247	187	0.02%
9030.803-00	Social Security	805,716	819,928.57	819,929	14,212	1.76%
9040.804-00	Worker's Compensation	153,463	153,462.66	153,463	-	0.00%
9050.805-00	Unemployment Insurance	-	0	-	-	0.00%
9060.806-00	Hospital & Medical Insurance	3,851,620	4,001,237.92	4,001,238	149,618	3.88%
9060.810-00	Section 125 Admin	4,000	4,000.00	4,000	-	0.00%
	TOTAL	5,950,330	6,178,947.87	6,178,948	228,618	3.84%
	Total Program Component	19,282,024	19,497,527.10	19,468,464.10	215,503	1.12%
	Administrative Component					

1010	Board of Education					
1010.400-00	Contractual	19,000	16,000.00	16,000	-3,000	-15.79%
1010.450-00	Materials & Supplies	450	450	450	-	0.00%
	TOTAL	19,450	16,450.00	16,450	-3,000	-15.42%
1040	District Clerk					
1040.160-00	District Clerk	4,576	4,800.00	4,800	224	4.90%
	TOTAL	4,576	4,800.00	4,800	224	4.90%
1240	Chief School Administration					
1240.150-00	Instructional Salaries	173,550	175,237.50	175,238	1,688	0.97%
1240.160-00	Non-Instructional Salaries	49,920	52,000.00	52,000	2,080	4.17%
1240.400-00	Contractual	7,800	12,850.00	12,850	5,050	64.74%
1240.401-00	Travel	1,000	1,000.00	1,000	-	0.00%
1240.402-00	Conference	1,000	2,000.00	2,000	1,000	100.00%
1240.431-00	Postage	650	650	650	-	0.00%
1240.450-00	Materials & Supplies	1,620	1,620.00	1,620	-	0.00%
	TOTAL	235,540	245,357.50	245,358	9,818	4.17%
1310	Business Administration					
1310.150-00	Instructional Salary	-	98,430.00		98,430	
1310.160-00	Non-Instructional Salaries	204,515	142,485.78	142,486	-62,029	-30.33%
1310.400-00	Contractual	14,550	14,550.00	14,550	-	0.00%
1310.401-00	Travel	800	800	800	-	0.00%
1310.402-00	Conference	3,000	3,000.00	3,000	-	0.00%
1310.431-00	Postage	2,500	2,500.00	2,500	-	0.00%
1310.450-00	Materials & Supplies	1,800	1,800.00	1,800	-	0.00%
1310.490-00	BOCES Services	67,329	88,677.00	88,677	21,348	31.71%
	TOTAL	294,494	352,242.78	253,813	57,749	19.61%
1320	Auditing					
1320.160-00	Non-Instructional Salaries	1,700	1,700.00	1,700	-	0.00%
1320.410-00	External Audit	19,000	19,000.00	19,000	-	0.00%
	TOTAL	20,700	20,700.00	20,700	-	0.00%
1325	District Treasurer					
1325.160-00	Non-Instructional Salaries	62,808	70,000.16	70,000	7,192	11.45%
1325.401-00	Travel	1,300	1,300.00	1,300	-	0.00%
1325.402-00	Conference	400	400	400	-	0.00%
	TOTAL	64,508	71,700.16	71,700	7,192	11.15%
1330	Tax Collector					
1330.160-00	Non-Instructional Salaries	0	5,000.00	5,000	5,000	
1330.400-00	Contractual	10,120	27,120.00	27,120	17,000	167.98%
1330.409-00	Refunds	4,500	4,500.00	4,500	-	0.00%
1330.431-00	Postage	2,500	2,500.00	2,500	-	0.00%
1330.450-00	Materials & Supplies	180	180	180	-	0.00%
	TOTAL	17,300	39,300.00	39,300	22,000	127.17%
1420	Legal					
1420.412-00	Legal Services	80,000	80,000.00	80,000	-	0.00%
	TOTAL	80,000	80,000.00	80,000	-	0.00%

1430	Personnel						
1430.400-00	Contractual	-	0	-	-		#DIV/0!
1430.490-00	BOCES Services (OLAS & Teacher Certification)	3,000	3,000.00	3,000	-		0.00%
	TOTAL	3,000	3,000.00	3,000	-		0.00%
1480	Public Information						
1480.400-00	Contractual	53,840	56,440.00	56,440	2,600		4.83%
1480.490-00	BOCES Services	36,000	36,000.00	36,000	-		0.00%
	TOTAL	89,840	92,440.00	92,440	2,600		2.89%
1910	Unallocated Insurance						
1910.405-00	Liability Insurance	60,000	63,500.00	63,500	3,500		5.83%
1910.407-00	Student Accident Insurance	5,955	5,955.08	5,955	-		0.00%
	TOTAL	65,955	69,455.08	69,455	3,500		5.31%
1920	Memberships						
1920.415-00	NYSSBA Dues	7,000	7,000.00	7,000	-		0.00%
1920.415-00	CASDA Dues	750	750	750	-		0.00%
1920.415-00	CAPSBA DUES	200	200	200	-		0.00%
	TOTAL	7,950	7,950.00	7,950	-		0.00%
1981	Adm Charge BOCES						
1981.490-00	BOCES Services	181,462	181,462.00	181,462	-		0.00%
	TOTAL	181,462	181,462.00	181,462	-		0.00%
2010	Curriculum Development & Supervision						
2010.150-90	Instructional Salaries	113,869	0	-	-		0.00%
2010.400-90	Contractual	10,350	2,500.00	2,500	-7,850		-75.85%
2010.401-90	Travel	400	0	-	-400		-100.00%
2010.402-90	Conferences	1,000	0	-	-1,000		-100.00%
2010.450-90	Materials & Supplies	4,410	0	-	-4,410		-100.00%
	TOTAL	130,029	2,500.00	2,500	-127,529		-98.08%
2020	Principals' Office						
2020.150-10	Instructional Salaries - BES	116,735	115,799.19	115,799	-936		-0.80%
2020.150-30	Instructional Salaries - MS/HS	179,712	93,150.00	93,150	-86,562		-48.17%
2020.160-10	Non-Instructional Salaries - BES	44,392	45,633.98	45,634	1,242		2.80%
2020.160-30	Non-Instructional Salaries - MS/HS	81,666	82,549.58	82,550	883		1.08%
2020.161-30	Non-Instructional Overtime - MS/HS	1,500	1,500.00	1,500	-		0.00%
2020.400-10	Contractual - BES	1,250	1,250.00	1,250	-		0.00%
2020.400-30	Contractual - MS/HS	2,000	2,000.00	2,000	-		0.00%
2020.401-10	Travel - BES	400	400	400	-		0.00%
2020.401-30	Travel - MS/HS	500	500	500	-		0.00%
2020.402-10	Conference - BES	1,000	1,000.00	1,000	-		0.00%
2020.402-30	Conference - MS/HS	1,000	1,000.00	1,000	-		0.00%
2020.450-10	Supplies - BES	1,350	1,350.00	1,350	-		0.00%
2020.450-30	Supplies - MS/HS	1,600	1,600.00	1,600	-		0.00%
	TOTAL	433,105	347,732.75	347,733	-85,373		-19.71%
2040	Special Ed. Admin						
2040.150-00	Instructional Salaries	98,800	101,766.38	101,766	2,966		3.00%
2040.160-00	Non-Instructional Salaries	73,129	74,041.87	74,042	913		1.25%

2040.400-00	Contractual	1,000	1,000.00	1,000	-	0.00%
2040.401-00	Travel	775	775	775	-	0.00%
2040.402-00	Conference	1,000	1,000.00	1,000	-	0.00%
2040.431-00	Postage	1,600	1,600.00	1,600	-	0.00%
2040.450-00	Supplies	900	900	900	-	0.00%
	TOTAL	177,204	181,083.25	181,083	3,879	2.19%
	2060 Research, Planning & Evaluation					
2060.402-00	District-Wide Training / APPR / Common Core	30,000	30,000.00	15,000	-	0.00%
2060.490-00	BOCES Services	188	188.1	188	-	0.00%
	TOTAL	30,188	30,188.10	15,188	-	0.00%
	2070 District Inservice					
2070.400-00	Contractual - Elementary Reading	-	0	-	-	0.00%
2070.490-00	BOCES Services	48,930	76,924.27	76,924	27,994	57.21%
	TOTAL	48,930	76,924.27	76,924	27,994	57.21%
	Employee Benefits					
9010.801-00	Non-Instructional Retirement	59,452	61,007.56	61,008	1,555	2.62%
9020.802-00	Teacher Retirement	72,571	57,856.10	57,856	-14,715	-20.28%
9030.803-00	Social Security	92,310	81,204.32	81,204	-11,106	-12.03%
9040.804-00	Worker's Compensation	19,675	19,674.70	19,675	-	0.00%
9060.806-00	Hospital & Medical Insurance + Life + Dental	328,817	315,692.76	315,693	-13,124	-3.99%
9089.809-00	403b Contribution - Chief School Admin	-	0	-	-	#DIV/0!
	TOTAL	572,825	535,435.44	535,435	-37,390	-6.53%
	Total Administrative Component	2,477,057	2,358,721.32	2,245,291.32	-118,335	-4.78%
	Capital Component					
	1620 Operation					
1620.160-50	Non Instructional Salaries	497,271	520,259.00	520,259	22,988	4.62%
1620.161-50	Overtime Salaries	20,000	22,500.00	22,500	2,500	12.50%
1620.165-50	Non Instructional Substitutes	25,000	25,000.00	25,000	-	0.00%
1620.200-00	Equipment - District (Furniture)	-	0	-	-	#DIV/0!
1620.200-10	Equipment - BES (Furniture)	20,500	20,500.00	-	-	0.00%
1620.200-30	Equipment - MS/HS (Furniture)	20,500	20,500.00	-	-	0.00%
1620.200-50	Equipment - Custodial	3,500	3,500.00	-	-	0.00%
1620.400-50	Contractual	45,000	45,000.40	45,000	-	0.00%
1620.401-50	Travel	2,000	2,000.00	2,000	-	0.00%
1620.402-50	Conferences	1,500	1,500.00	1,500	-	0.00%
1620.431-50	Postage	100	100	100	-	0.00%
1620.450-50	Materials & Supplies	65,000	65,000.00	65,000	-	0.00%
1620.469-50	Uniforms	4,000	4,000.00	4,000	-	0.00%
1620.490-50	BOCES	7,187	9,582.00	9,582	2,395	33.32%
	TOTAL	711,558	739,441.40	694,941	27,883	3.92%
	1621 Maintenance					
1621.160-50	Non Instructional Salaries	204,600	232,908.00	232,908	28,308	13.84%
1621.161-50	Overtime Salaries	6,000	6,000.00	6,000	-	0.00%
1621.165-50	Non Instructional Substitutes	6,000	6,000.00	6,000	-	0.00%

1621.200-50	Equipment	35,000	35,000.00	-	-	0.00%
1621.400-50	Contractual	180,000	180,000.00	150,000	-	0.00%
1621.450-50	Materials & Supplies	65,000	65,000.00	65,000	-	0.00%
1621.490-50	BOCES	4,660	4,660.00	4,660	-	0.00%
	TOTAL	501,260	529,568.00	464,568	28,308	5.65%
1622	Utilities					
1622.455-50	Heating Oil - Propane	150,000	150,000.00	150,000	-	0.00%
1622.456-50	Electric	117,000	150,000.00	150,000	33,000	28.21%
1622.457-50	Telephone	25,500	25,500.00	25,500	-	0.00%
	TOTAL	292,500	325,500.00	325,500	33,000	0
1670	Printing & Mailing					
1670.400-00	Service Contracts	1,550	1,550.00	1,550	-	0.00%
	TOTAL	1,550	1,550.00	1,550	-	0.00%
1680	Central Data					
1680.490-00	BOCES Services	314,634	326,352.27	326,352	11,718	3.72%
	TOTAL	314,634	326,352.27	326,352	11,718	3.72%
	Employee Benefits					
9010.801-00	Non-Instructional Retirement	81,417	98,664.81	98,665	17,248	21.18%
9020.802-00	Teacher Retirement	-	0	-	-	0.00%
9030.803-00	Social Security	53,693	57,617.24	57,617	3,924	7.31%
9040.804-00	Worker's Compensation	23,610	23,609.64	23,610	-	0.00%
9060.806-00	Hospital & Medical Insurance	350,053	362,760.07	362,760	12,707	3.63%
	TOTAL	508,773	542,651.76	542,652	33,879	6.66%
	DEBT SERVICE					
9712	Serial BANs - Buses 17					
9712.611-00-000	Serial BANs Principle	24,000	-	-	-24,000	-100.00%
9712.711-00-000	Serial BANs Interest	72	-	-	-72	-100.00%
	TOTAL	24,072	0	-		
9712	Serial BANs - Buses 18					
9712.611-00-201	Serial BANs Principle	25,000	25,000	25,000	-	0.00%
9712.711-00-201	Serial BANs Interest	1,080	391	391	-690	-63.84%
	TOTAL	26,080	25,390.50	25,391		
9712	Serial BANs - Buses 19					
9712.611-00-201	Serial BANs Principle	77,400	77,400.00	77,400	-	0.00%
9712.711-00-201	Serial BANs Interest	3,627	2,417.98	2,418	-1,209	-33.33%
	TOTAL	81,026.96	79,817.98	79,818		
9712	Serial BANs - Buses 20					
9712.620-2020	Serial BANs Principle	95,000	95,000.00	95,000	-	0.00%
9712.720-2020	Serial BANs Interest	2,622	1,966.50	1,967	-656	-25.00%
	TOTAL	97,622.00	96,966.50	96,967		
9712	Serial BANs - Buses 21					
9712.615-2021	Serial BANs Principle	32,000	32,000.00	32,000	-	0.00%
9712.715-2021	Serial BANs Interest	480	384	384	-96	-20.00%
	TOTAL	32,480	32,384.00	32,384		

9712	Serial BANs - Buses 22					
9712.611-2022	Serial BANs Principle		81,000.00	81,000	81,000	0.00%
9712.711-2022	Serial BANs Interest		12,352.50	12,353	12,353	0.00%
	TOTAL	-	93,352.50	93,353		
9712	Serial BANs - Buses 23					
9712.611-2023	Serial BANs Principle			-		0.00%
9712.711-2023	Serial BANs Interest			-		0.00%
	TOTAL	-	0	-		
9712	Building Project Bond 2019-\$3,925,000					
9712.616-00	Serial BANs Principle	335,000	340,000.00	340,000	5,000	1.49%
9712.716-00	Serial BANs Interest	67,200.00	60,500.00	60,500	-6,700	-9.97%
	TOTAL	402,200	400,500.00	400,500		
9712	Building Project BAN 2019-\$13,025,000					
9712.616-2019	Serial BANs Principle	520,000	535,000.00	535,000	15,000	2.88%
9712.716-2019	Serial BANs Interest	306,350	273,680.00	273,680	-32,670	-10.66%
	TOTAL	826,350	808,680.00	808,680		
9712	Building Project BAN 2021-\$4,000,000					
9712.616-2021	Serial BANs Principle	210,000	215,000.00	215,000	5,000	2.38%
9712.716-2021	Serial BANs Interest	120,000.00	134,550.00	134,550	14,550	12.13%
	TOTAL	330,000	349,550.00	349,550		
9900	Transfer to Other Funds					
9900.910-00	Special Aid Fund	20,000	20,000.00	20,000	-	0.00%
9900.920-00	School Lunch Fund	45,000	45,000.00	45,000	-	0.00%
9900.960-00	Debt Service Fund	-	0	-	-	0.00%
9900.950-00	Capital Fund	-	0	-	-	0.00%
	TOTAL	65,000.00	65,000.00	65,000	-	0.00%
Total Capital Component		4,215,106	4,416,705	4,307,205	201,599	4.78%
				-		
Total Budget		25,974,187	26,272,953.32	26,020,960.32	298,767	1.15%

Berlin CSD	BUDGETED REVENUE			
	Budget	Budget	Change	% Change
	2022-2023	2023-2024		
State Aid	\$11,998,979	\$12,352,198	353,219	2.94%
Local Tax Levy	10,055,467	10,251,399	195,932	1.95%
Miscellaneous Revenues - admissions fees, refunds, rentals, etc.	854,017	408,365	-445,652	-52.18%
Transfer from ERS Reserve	1,898,865	1,512,709	-386,156	-20.34%
Transfer from Unemployment Ins Reserve	-	-	-	0.00%
Transfer from Debt Service Reserve	-	-	-	0.00%
Transfer from Capital Reserve	-	-	-	0.00%
Transfer from Tax Certiori Reserve	-	-	-	0.00%
***ARP		948,282		
Appropriated Fund Balance	797,500	800,000	2,500	0.31%
TOTAL	25,604,828	26,272,953	668,125	2.61%

Berlin CSD	STATE AID			
	Budget	Budget	Change	% Change
	2022-2023	2023-2024		
Foundation Aid	\$8,418,042	\$8,670,583	252,541	3.00%
SERVICE AID	-	-	-	
BOCES Aid	632,133	738,813	106,680	16.88%
High Cost/Excess Cost	217,134	158,647	-58,487	-26.94%
Private Excess Cost	121,317	123,979	2,662	2.19%
Hardware & Technology	8,898	8,936	38	0.43%
Software, Library & Textbook	53,421	53,621	200	0.37%
Transportation	1,226,406	1,320,119	93,713	7.64%
High Tax Aid	168,884	168,250	-634	-0.38%
Building Aid	1,033,850	1,109,250	75,400	7.29%
Pandemic adj/Local district funding adj	-	-	-	

TOTAL	11,880,085	12,352,198	472,113	3.97%
TOTAL	12,324,833	12,352,198	27,365	0.22%
STAR Payment	-	-		
TOTAL	12,324,833	12,352,198		

Berlin CSD	MISC. REVENUE			
	Budget	Budget	Change	% Change
	2022-2023	2023-2024		
Penalties on Real Estate Taxes	\$4,000	\$7,000	3,000	75.00%
Non-Resident Tuition (Foster)	10,000	10,000	-	0.00%
Continuing Education (Drivers Ed)	-	2,000	2,000	#DIV/0!
BOCES Rentals	7,000	-	-7,000	-100.00%
* Distance Learning Reimbursement	40,000	45,000	5,000	12.50%
Interest Earnings	15,000	8,000	-7,000	-46.67%
Medicare Part D	15,000	15,000	-	0.00%
Refund Prior Year - BOCES	75,000	75,000	-	0.00%
Misc. Refund - Prior Year	147,697	130,365	-17,332	-11.73%
Unclassified Revenue	1,000	1,000	-	0.00%
E-RATE Revenue	20,000	20,000	-	0.00%
Medicaid Reimbursement	65,000	95,000	30,000	46.15%
TOTAL	854,017	408,365		

Annual Superintendent Salary		158,363
Benefits:		
Health Insurance		22,126
Life Insurance		800
TRS Retirement		15,456
FICA		12,115
Medicare		2,296
		52,793
Other:		
Disability Insurance		4,000
Possible leave accumulation pay		16,875
Cell Phone		1,200
NYCOSS		1583.625
AASA		475
		24,134
TOTAL		182,496

Property Tax Report Card

490101 - Berlin CSD

Contact Person:	Christopher Palozzi	Budgeted	Proposed Budget	Percent
Telephone Number:	518-658-1020	2022-2023	2023-2024	Change
		(A)	(B)	(C)
Total Budgeted Amount, not Including Separate Propositions		25,974,187	26,272,953	1.15%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1		10,060,913	10,251,399	
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)		10,055,467	10,251,399	1.95%
F. Permissible Exclusions to the School Tax Levy Limit		336,079	343,414	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3		9,764,499	9,957,822	
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)		9,717,499	9,907,985	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2		47,000	49,837	
Public School Enrollment		752	700	-6.91%
Consumer Price Index (Past 12 Months)				5.00%

	Actual	Estimated
	2022-2023	2023-2024
	(D)	(E)
Adjusted Restricted Fund Balance	4,617,382	4,617,382
Assigned Appropriated Fund Balance	797,500	800,000
Adjusted Unrestricted Fund Balance	1,220,385	1,158,496
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.70%	4.41%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	*4/18 Actual Balance	6/30 Estimated Ending Balance	Intended Use of the Reserve in the next School Year
Capital	Capital Reserve	For the cost of any object or purpose for which bonds may be issued.	\$1,000,000.00	\$1,000,000.00	No plans to use during the 2023-2024 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.	\$600,000.00	\$600,000.00	No plans to use during the 2023-2024 school year.
Unemployment Insurance	Reserve for Unemployment	For reimbursement to the State Unemployment Insurance Fund.	\$560,000.00	\$560,000.00	No plans to use during the 2023-2024 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.	\$87,162.00	\$87,162.00	No plans to use during the 2023-2024 school year.
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 2023-2024 school year.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Retirement Contribution	Retirement Contrib Reserve	For employer retirement contributions to the State and Local Employees' Retirement System.	\$2,000,000.00	\$487,291.00	Will use to offset expenses in 2023-2024 school year.
Employee Benefit Accrued Liability	Reserve for Employee Benefits	For accrued 'employee benefits' due to employees upon termination of service.	\$137,221.00	\$137,221.00	No plans to use during the 2023-2024 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		TRS	\$200,000.00	\$200,000.00	No plans to use during the 2023-2024 school year.

Exemption Impact Report

Berlin Central School District

Berlin SWIS Code - 382000		Equalized Total Assessed Value 168,504,352.17	Total Assessed Value 38,756,001.00	Uniform Percentage 23.00
SWIS	Exemption Name (Code)	Number of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
382000	AG DST 8YR (AG D)	4	332,621.74	0.20
382000	AG DST 8YT (AG D)	27	1,247,982.61	0.74
382000	AGED CTS (AGED)	43	2,695,773.91	1.60
382000	Bus Im CTS (Bus)	2	583,043.48	0.35
382000	CLERGY (CLER)	1	6,521.74	0.00
382000	DIS LI CS (DIS)	2	54,839.13	0.03
382000	LIVING QUA (LIV)	1	52,482.61	0.03
382000	NON PROFIT (NON)	3	177,382.61	0.11
382000	PRIFOREST (PRIF)	17	993,921.74	0.59
382000	Silo/Manur (Silo)	2	51,739.13	0.03
382000	STAR B	261	9,455,434.78	5.61
382000	STAR Check (STAR)	60	2,175,652.17	1.29
382000	STAR EN	112	8,976,717.39	5.33
		535	26,804,113.04	15.91

Exemption Impact Report

Berlin Central School District

Grafton SWIS Code - 382600		Equalized Total Assessed Value 208,964,931.33	Total Assessed Value 173,440,893.00	Uniform Percentage 83.00
SWIS	Exemption Name (Code)	Number of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
382600	AG BLD 10Y (AG B)	4	135,542.17	0.06
382600	AG DST 8YT (AG D)	2	76,065.06	0.04
382600	AGED CTS (AGED)	43	3,233,663.86	1.55
382600	CLERGY (CLER)	2	3,614.46	0.00
382600	CW_10_VET/ (CW_1)	2	0.00	0.00
382600	PRIFOREST (PRIF)	4	173,960.24	0.08
382600	STAR B	272	9,434,795.18	4.52
382600	STAR Check (STAR)	116	4,023,662.65	1.93
382600	STAR EN	135	11,188,963.86	5.35
382600	VETCOM CTS (VETC)	4	0.00	0.00
382600	VETDIS CTS (VETD)	5	0.00	0.00
382600	VETWAR CTS (VETW)	1	0.00	0.00
		590	28,270,267.47	13.53

Exemption Impact Report

Berlin Central School District

Petersburgh SWIS Code - 383400		Equalized Total Assessed Value 105,114,350.91	Total Assessed Value 57,812,893.00	Uniform Percentage 55.00
SWIS	Exemption Name (Code)	Number of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
383400	AG BLD 10Y (AG B)	4	181,272.73	0.17
383400	AG DST 8YT (AG D)	7	357,121.82	0.34
383400	AGED CTS (AGED)	35	2,065,969.09	1.97
383400	Bus Im CTS (Bus)	1	400,000.00	0.38
383400	CLERGY (CLER)	1	2,727.27	0.00
383400	DIS.LI CTS (DIS)	3	210,040.00	0.20
383400	PRIFOREST (PRIF)	4	187,683.64	0.18
383400	REFOREST (REFO)	1	127,563.64	0.12
383400	STAR B	152	5,117,145.45	4.87
383400	STAR Check (STAR)	47	1,570,236.36	1.49
383400	STAR EN	110	8,607,394.55	8.19
383400	VETCOM CTS (VETC)	2	0.00	0.00
383400	VETDIS CTS (VETD)	2	0.00	0.00
		369	18,827,154.55	17.91

Exemption Impact Report

Berlin Central School District

Poestenkill SWIS Code - 383800		Equalized Total Assessed Value 24,688,909.47	Total Assessed Value 4,799,524.00	Uniform Percentage 19.44
SWIS	Exemption Name (Code)	Number of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
383800	AG DST 8YR (AG D)	3	41,342.59	0.17
383800	AG DST 8YT (AG D)	1	14,377.57	0.06
383800	AGED CTS (AGED)	5	304,861.11	1.23
383800	DIS LI CS (DIS)	1	99,845.68	0.40
383800	PRIFOREST (PRIF)	2	78,600.82	0.32
383800	STAR B	38	1,319,444.44	5.34
383800	STAR Check (STAR)	12	416,666.67	1.69
383800	STAR EN	12	1,020,190.33	4.13
		74	3,295,329.22	13.35

Exemption Impact Report

Berlin Central School District

Stephentown SWIS Code - 384600		Equalized Total Assessed Value 229,109,580.65	Total Assessed Value 213,071,910.00	Uniform Percentage 93.00
SWIS	Exemption Name (Code)	Number of Exemptions	Total Equalized Value of Exemption	Percent of Value Exempted
384600	AG BLD 10Y (AG B)	4	247,795.70	0.11
384600	AG DST 8YT (AG D)	62	5,376,968.82	2.35
384600	AGED CTS (AGED)	35	1,905,766.67	0.83
384600	Bus Im CTS (Bus)	2	91,989.25	0.04
384600	DIS LI CTS (DIS)	2	258,172.04	0.11
384600	PRIFOREST (PRIF)	1	87,374.19	0.04
384600	REFOREST (REFO)	9	473,401.08	0.21
384600	STAR B	257	8,530,193.55	3.72
384600	STAR Check (STAR)	98	3,238,043.01	1.41
384600	STAR EN	108	8,260,752.69	3.61
384600	VETCOM CTS (VETC)	1	0.00	0.00
		579	28,470,456.99	12.43

Exemption Summary

Berlin Central School District

SWIS: 382000

Decription	Number of Exemptions	Exemption Amount
AG DST 8YR (AG D)	4	76,503.00
AG DST 8YT (AG D)	27	287,036.00
AGED CTS (AGED)	43	620,028.00
Bus Im CTS (Bus)	2	134,100.00
CLERGY (CLER)	1	1,500.00
DIS LI CS (DIS)	2	12,613.00
LIVING QUA (LIVI)	1	12,071.00
NON PROFIT (NON)	3	40,798.00
PRIFOREST (PRIF)	17	228,602.00
Silo/Manur (Silo)	2	11,900.00
STAR B	261	2,174,750.00
STAR Check (STAR)	60	500,400.00
STAR EN	112	2,064,645.00
Total:	535	6,164,946.00

SWIS: 382600

Decription	Number of Exemptions	Exemption Amount
AG BLD 10Y (AG B)	4	112,500.00
AG DST 8YT (AG D)	2	63,134.00
AGED CTS (AGED)	43	2,683,941.00
CLERGY (CLER)	2	3,000.00
CW_10_VET/ (CW_1)	2	0.00
PRIFOREST (PRIF)	4	144,387.00
STAR B	272	7,830,880.00
STAR Check (STAR)	116	3,339,640.00
STAR EN	135	9,286,840.00
VETCOM CTS (VETC)	4	0.00
VETDIS CTS (VETD)	5	0.00
VETWAR CTS (VETW)	1	0.00
Total:	590	23,464,322.00

SWIS: 383400

Decription	Number of Exemptions	Exemption Amount
AG BLD 10Y (AG B)	4	99,700.00
AG DST 8YT (AG D)	7	196,417.00

Report Date: 5/2/2023

Tax Year: 2022

Page 1 of 3

Exemption Summary

Berlin Central School District

AGED CTS (AGED)	35	1,136,283.00
Bus Im CTS (Bus)	1	220,000.00
CLERGY (CLER)	1	1,500.00
DIS LI CTS (DIS)	3	115,522.00
PRIFOREST (PRIF)	4	103,226.00
REFOREST (REFO)	1	70,160.00
STAR B	152	2,814,430.00
STAR Check (STAR)	47	863,630.00
STAR EN	110	4,734,067.00
VETCOM CTS (VETC)	2	0.00
VETDIS CTS (VETD)	2	0.00
Total:	369	10,354,935.00

SWIS: 383800

Description	Number of Exemptions	Exemption Amount
AG DST 8YR (AG D)	3	8,037.00
AG DST 8YT (AG D)	1	2,795.00
AGED CTS (AGED)	5	59,265.00
DIS LI CS (DIS)	1	19,410.00
PRIFOREST (PRIF)	2	15,280.00
STAR B	38	256,500.00
STAR Check (STAR)	12	81,000.00
STAR EN	12	198,325.00
Total:	74	640,612.00

SWIS: 384600

Description	Number of Exemptions	Exemption Amount
AG BLD 10Y (AG B)	4	230,450.00
AG DST 8YT (AG D)	62	5,000,581.00
AGED CTS (AGED)	35	1,772,363.00
Bus Im CTS (Bus)	2	85,550.00
DIS LI CTS (DIS)	2	240,100.00
PRIFOREST (PRIF)	1	81,258.00
REFOREST (REFO)	9	440,263.00
STAR B	257	7,933,080.00
STAR Check (STAR)	98	3,011,380.00
STAR EN	108	7,682,500.00

Exemption Summary

Berlin Central School District

VETCOM CTS (VETC)	1	0.00
Total:	579	26,477,525.00
	2147	67,102,340.00

BERLIN CSD - NEW YORK STATE REPORT CARD [2020 - 21]

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 changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

TARGET DISTRICT

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

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 (58.87 kilobytes)

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

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

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

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	393	41	10.4%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—
Black or African American	2	—	—
Hispanic or Latino	5	—	—
Multiracial	14	—	—
White	371	38	10.2%
Students with Disabilities	72	14	19.4%
Economically Disadvantaged	202	27	13.4%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

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 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	60	49	81.7%
	5-Year	68	56	82.4%
	6-Year	63	47	74.6%
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	0	—	—
	5-Year	0	—	—
	6-Year	2	—	—
Multiracial	4-Year	0	—	—
	5-Year	2	—	—
	6-Year	0	—	—
White	4-Year	60	49	81.7%
	5-Year	66	55	83.3%
	6-Year	62	46	74.2%
English Language Learners	4-Year	0	—	—
	5-Year	0	—	—
	6-Year	1	—	—
Students with Disabilities	4-Year	20	—	—
	5-Year	23	—	—
	6-Year	20	—	—
Economically Disadvantaged	4-Year	60*	41	68.3%
	5-Year	34	24	70.6%
	6-Year	36	21	58.3%

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	229	39	17%
Asian or Native Hawaiian/Other Pacific Islander	1	—	—
Black or African American	1	—	—
Hispanic or Latino	2	—	—
Multiracial	3	—	—
White	222	36	16.2%
Students with Disabilities	42	17	40.5%
Economically Disadvantaged	103	29	28.2%

EXPENDITURES PER PUPIL (2020-21)

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	637	\$434,316	\$682	\$17,300,916	\$27,160	\$17,735,232	\$27,842
Statewide	2,531,787	\$4,030,706,303	\$1,592	\$55,385,642,661	\$21,876	\$59,416,348,964	\$23,468

STAFF QUALIFICATIONS (2020-21)
INEXPERIENCED TEACHERS AND PRINCIPALS

	TEACHERS			PRINCIPALS		
	Total	# Inexperienced	% Inexperienced	Total	# Inexperienced	% Inexperienced
THIS DISTRICT	82	11	13%	2	1	50%
STATEWIDE	211,325	38,610	18%	4,638	1,076	23%
STATEWIDE HIGH- POVERTY SCHOOLS	47,841	14,204	30%	1,088	210	19%
STATEWIDE LOW- POVERTY SCHOOLS	66,967	7,848	12%	1,188	255	21%

TEACHERS TEACHING OUT OF THEIR SUBJECT OR FIELD OF CERTIFICATION

	Total	TEACHERS TEACHING OUT OF THEIR SUBJECT/FIELD OF CERTIFICATION	
		#	%
THIS DISTRICT	68	4	6%
STATEWIDE	200,953	17,511	9%
STATEWIDE HIGH-POVERTY SCHOOLS	43,817	7,705	18%
STATEWIDE LOW-POVERTY SCHOOLS	63,959	1,132	2%

TOTAL COHORT GRADUATION RATE (2020-21)

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, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	64	56	88%	31	48%	22	34%	3	5%	0	0%	2	3%	0	0%	6	9%
Female	37	34	92%	21	57%	11	30%	2	5%	0	0%	0	0%	0	0%	3	8%
Male	27	22	81%	10	37%	11	41%	1	4%	0	0%	2	7%	0	0%	3	11%
General Education Students	57	54	95%	31	54%	21	37%	2	4%	0	0%	0	0%	0	0%	3	5%
Students with Disabilities	7	2	29%	0	0%	1	14%	1	14%	0	0%	2	29%	0	0%	3	43%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Black or African American	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Hispanic or Latino	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
White	62	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Multiracial	1	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economically Disadvantaged	23	17	74%	6	26%	11	48%	0	0%	0	0%	2	9%	0	0%	4	17%
Not Economically Disadvantaged	41	39	95%	25	61%	11	27%	3	7%	0	0%	0	0%	0	0%	2	5%
English Language Learner	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	64	56	88%	31	48%	22	34%	3	5%	0	0%	2	3%	0	0%	6	9%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION				LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Not in Foster Care	64	56	88%	31	48%	22	34%	3	5%	0	0%	2	3%	0	0%	6	9%
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	63	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	64	56	88%	31	48%	22	34%	3	5%	0	0%	2	3%	0	0%	6	9%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not in Armed Forces	64	56	88%	31	48%	22	34%	3	5%	0	0%	2	3%	0	0%	6	9%

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 (22.42 megabytes)

CRDC Glossary and Guide

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BERLIN CSD

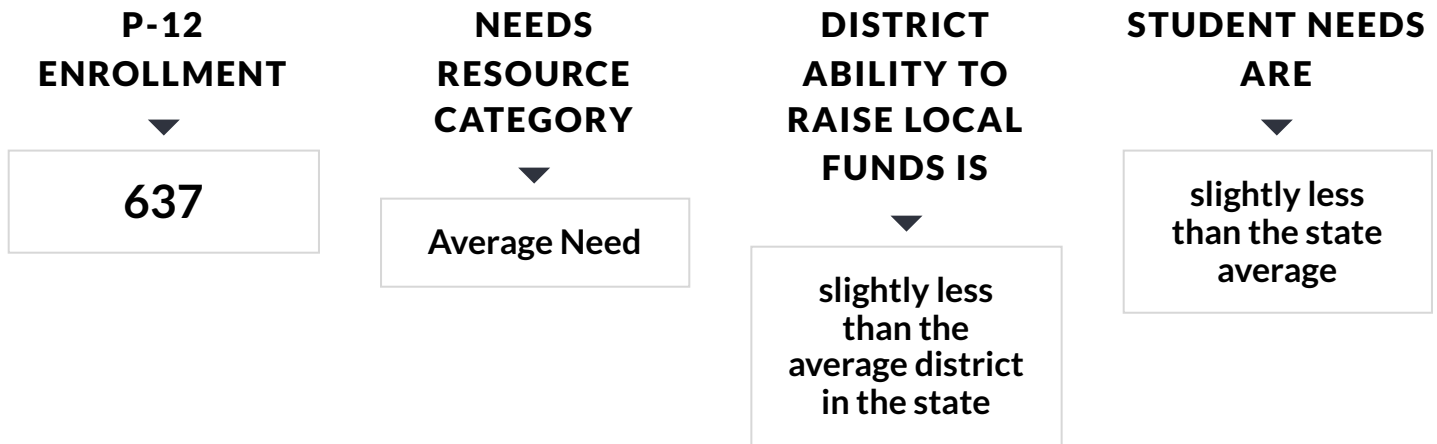
2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public 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

Economic and Student Characteristics



Student Demographics

Enrollment	BERLIN CSD
All Students	637
Economically Disadvantaged	49%
Students with Disabilities	17%
English Language Learners	—
» Race/Ethnicity	

Staffing Profile	BERLIN CSD
Student-to-Teacher Ratio	8
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	59%
Teachers with 21+ Years of Experience %	28%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$27,841.81	\$19,204.75	\$23,468.15

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	BERLIN CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$14,310.17
» B. Administration (B1 + B2 + B3)	\$862.78
» C. All Other Spending (C1 + C2 + C3)	\$2,986.08

Report View One Per Pupil Expenditure Categories	BERLIN CSD
D. Total School Level (A + B + C)	\$18,159.03
» E. Central Instruction (E1 + E2 + E3 + E4)	\$340.42
» F. Central Administration (F1 + F2 + F3)	\$3,536.14
» G. All Other Central Spending (G1 + G2 + G3)	\$5,806.22
H. Total Central Costs	\$9,682.78
I. Total Spending (D + H)	\$27,841.81

Report View Two: How are the Local/State and Federal Funds Spent?

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

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	BERLIN CSD
J. Total School Level Local/State Spending	\$17,760.83
» K. Total School Level Federal Spending	\$398.20
L. Total Central Level Local/State Spending	\$9,399.17
M. Total Central Level Federal Spending	\$283.61
N. Total Spending (J + K + L + M)	\$27,841.81

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

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 P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

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

Excluded Expenditures	BERLIN CSD
1. Transportation	\$0.00
2. Charter School Tuition	\$0.00
3. Other Tuition	\$0.00
4. Debt Service	\$0.00
5. Other	\$2.74
Percent Excluded from Total	0%

Excluded Expenditures	BERLIN CSD
Total Expenditures	\$17,735,234.48

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