

Property Tax Report Card  
180701 - BYRON-BERGEN CSD

2018-2019 - Page 1  
Official - as of 04/18/2019 04:33 PM

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

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

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 29, 2019

Form Preparer Name:   
Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2018-19 (A)</b>	<b>Proposed Budget 2019-20 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="22,998,010"/>	<input type="text" value="23,545,342"/>	<input type="text" value="2.38"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	<input type="text" value="8,599,072"/>	<input type="text" value="8,849,011"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text" value="0"/>	<input type="text" value="0"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="8,599,072"/>	<input type="text" value="8,849,011"/>	<input type="text" value="2.91"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="35,338"/>	<input type="text" value="124,451"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	<input type="text" value="8,563,734"/>	<input type="text" value="8,724,560"/>	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	<input type="text" value="8,563,734"/>	<input type="text" value="8,724,560"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	<input type="text" value="0"/>	<input type="text" value="0"/>	
Public School Enrollment	<input type="text" value="911"/>	<input type="text" value="919"/>	<input type="text" value="0.88"/> %
Consumer Price Index			<input type="text" value="2.44"/> %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

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

<sup>3</sup> For 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<b>Actual 2018-19 (D)</b>	<b>Estimated 2019-20 (E)</b>
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Adjusted Restricted Fund Balance	2,468,357	3,135,134
Assigned Appropriated Fund Balance	529,115	550,000
Adjusted Unrestricted Fund Balance	921,204	941,814
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.01 %	4.00 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year (Limit 200 Characters) **
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	CAPITAL RESERVE - 2019	For the cost of any object or purpose for which bonds may be issued.	52,093	552,093	No intended use during the 2019-20 school year
Capital	SCHOOL VEHICLE RESERVE - 2019	For the cost of any object or purpose for which bonds may be issued.	0	200,000	No intended use during the 2019-20 school year
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	229,555	329,555	No intended use during the 2019-20 school year
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	125,003	125,003	No intended use during the 2019-20 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	RESERVE FOR DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)	RESERVE FOR LIABILITY	To cover incurred liability claims.	5,758	5,758	No intended use during the 2019-20 school year

Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	151,064	151,064	Waiting to hear from the property owner's attorney
Reserve for Insurance Recoveries	RESERVE FOR INSURANCE RECOVERY	For unexpended proceeds of insurance recoveries at fiscal year end.	2,836	2,836	No intended use for 2019-20 school year
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE RETIREMENT BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	1,599,162	1,384,277	Reserve will be used to pay for 3 anticipated retirements
Retirement Contribution	RESERVE FOR NY STATE RETIREMENT SYSTEM	For employer retirement contributions to the State and Local Employees' Retirement System.	302,886	302,886	No intended use for the 2019-20 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 RESERVE	For employer retirement contributions to the Teachers' Retirement System	0	100,000	No intended use for the 2019-20 school year

\* **NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf)

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

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**