

Property Tax Report Card  
180701 - BYRON-BERGEN CSD

2017-2018 - Page 1  
Official - as of 04/18/2018 07:56 PM

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 2018-19 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name: LORI PRINZ  
Preparer's Telephone Number: (585) 494-1220

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2017-18 (A)</b>	<b>Proposed Budget 2018-19 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	22,797,497	22,998,010	0.88 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	8,529,841	8,599,072	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	8,529,841	8,599,072	0.81 %
F. Permissible Exclusions to the School Tax Levy Limit	356,633	35,338	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	8,173,208	8,563,734	
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)	8,173,208	8,563,734	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	971	976	0.51 %
Consumer Price Index			2.13 %

<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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<b>Actual 2017-18 (D)</b>	<b>Estimated 2018-19 (E)</b>
Adjusted Restricted Fund Balance	4,315,589	4,493,209
Assigned Appropriated Fund Balance	150,000	300,000
Adjusted Unrestricted Fund Balance	857,540	919,920

Adjusted Unrestricted Fund Balance as a  
Percent of the Total Budget

3.76  
%

4.00  
%

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 School Year (Limit 200 Characters) **
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**Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.**

Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	51,401	51,401	None
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	75,091	75,091	None
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	92,654	92,654	Excising 3 positions, anticipating unemployment benefits will be paid
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.	23,991	23,991	None
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.	5,730	5,730	None
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	150,336	150,336	Waiting to hear from property owner's attorney
Reserve for Insurance Recoveries	RESERVE FOR INSURANCE RECOVERY	For unexpended proceeds of	2,836	2,836	None

insurance recoveries  
at fiscal year end.

Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE RETIREMENT BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	1,481,987	1,399,607	Expecting 3 retirements where reserve will be used
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Retirement Contribution	RESERVE FOR NY STATE RETIREMENT SYSTEM	For employer retirement contributions to the State and Local Employees' Retirement System.	301,426	301,426	None
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Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
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Single Other Reserve + (add)					
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\* **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 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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