

Property Tax Report Card
420901 - BALDWINVILLE CSD

2017-2018 - Page 1
Official - as of 04/20/2018 03:34
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: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name:
 Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="104,691,624"/>	<input type="text" value="107,259,939"/>	<input type="text" value="2.45"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	<input type="text" value="54,663,512"/>	<input type="text" value="56,379,441"/>	
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 ²	<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="54,663,512"/>	<input type="text" value="56,379,441"/>	<input type="text" value="3.14"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="1,103,479"/>	<input type="text" value="1,022,966"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	<input type="text" value="53,560,033"/>	<input type="text" value="55,356,475"/>	
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="53,560,033"/>	<input type="text" value="55,356,475"/>	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	<input type="text" value="0"/>	<input type="text" value="0"/>	
Public School Enrollment	<input type="text" value="5,543"/>	<input type="text" value="5,591"/>	<input type="text" value="0.87"/> %
Consumer Price Index			<input type="text" value="2.13"/> %

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

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

³ For 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.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	25,627,910	25,100,000
Assigned Appropriated Fund Balance	4,304,365	4,306,587
Adjusted Unrestricted Fund Balance	4,187,665	4,290,398
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	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.	4,757,801	4,757,801	0
Repair	NA	For the cost of repairs to capital improvements or equipment.	0	0	0
Workers Compensation	WORKERS COMP RESERVE	For self-insured Workers Compensation and benefits.	987,397	987,397	160,000
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	1,668,567	1,668,567	0
Reserve for Tax Reduction	NA	For the gradual use of the proceeds of the sale of school district real property.	0	0	0
Mandatory Reserve for Debt Service	NA	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	0
Insurance	NA	For liability, casualty, and other types of	0	0	0

uninsured losses.

Property Loss	NA	To cover property loss.	<input type="text" value="0"/>	<input type="text" value="0"/>	0
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	<input type="text" value="2,811,131"/>	<input type="text" value="2,811,131"/>	0
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	<input type="text" value="253,972"/>	<input type="text" value="253,972"/>	0
Reserve for Insurance Recoveries	NA	For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text" value="0"/>	<input type="text" value="0"/>	0
Employee Benefit Accrued Liability	EBLAR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="4,492,254"/>	<input type="text" value="4,492,254"/>	0
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="10,676,788"/>	<input type="text" value="10,676,788"/>	1,642,222
Reserve for Uncollected Taxes	NA	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text" value="0"/>	<input type="text" value="0"/>	0
Single Other Reserve	NA	NA	<input type="text" value="0"/>	<input type="text" value="0"/>	0

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/lstacctg.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.**