

Property Tax Report Card
031502 - JOHNSON CITY CSD

2017-2018 - Page 1
Official - as of 04/17/2018 03:27 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:
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	54,007,539	55,471,304	2.71 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	25,445,630	26,084,235	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	25,445,630	26,084,235	2.51 %
F. Permissible Exclusions to the School Tax Levy Limit	917,287	978,265	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	24,528,343	25,105,970	
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)	24,528,343	25,105,970	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	2,495	2,450	-1.80 %
Consumer Price Index			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	4,434,279	5,298,381
Assigned Appropriated Fund Balance	750,000	1,900,000
Adjusted Unrestricted Fund Balance	2,060,825	2,067,246

Adjusted Unrestricted Fund Balance as a
Percent of the Total Budget

%

%

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.	<input type="text" value="1,559,647"/>	<input type="text" value="2,412,382"/>	There is no intended use in 2018-2019 to support the 2018-2019 budget.
Repair		For the cost of repairs to capital improvements or equipment.	<input type="text"/>	<input type="text"/>	
Workers Compensation		For self-insured Workers Compensation and benefits.	<input type="text"/>	<input type="text"/>	
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	<input type="text" value="199,570"/>	<input type="text" value="199,920"/>	There is no intended use in 2018-2019 to support the 2018-2019 budget.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	<input type="text"/>	<input type="text"/>	
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.	<input type="text"/>	<input type="text"/>	
Insurance		For liability, casualty, and other types of uninsured losses.	<input type="text"/>	<input type="text"/>	
Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	
Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	<input type="text" value="531,940"/>	<input type="text" value="752,873"/>	There is no intended use in 2018-2019 to support the 2018-2019 budget.
		For unexpended proceeds of	<input type="text"/>	<input type="text"/>	

Reserve for Insurance Recoveries

insurance recoveries at fiscal year end.

Employee Benefit Liability EBALR

For accrued 'employee benefits' due to employees upon termination of service.

479,253	480,094
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There is no intended use in 2018-2019 to support the 2018-2019 budget.

Retirement Contribution RETIREMENT CONTRIBUTION

For employer retirement contributions to the State and Local Employees' Retirement System.

1,450,568	1,453,112
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There is no intended use in 2018-2019 to support the 2018-2019 budget.

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

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservecfunds>

****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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