

2021-22 Property Tax Report Card

DRAFT

000000 - DISTRICT NAME		Budgeted	Proposed Budget	
Contact Person:	WILLSBORO CSD ALLISON SUCHARZEWSKI	2020-21	2021-22	
Telephone Number:	518-963-4456	(A)	(B)	
Total Budgeted Amount, not Including Separate Propositions		9,656,491	10,114,584	4.74%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		5,622,693	5,709,719	
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)		5,622,693	5,709,719	1.55%
F. Permissible Exclusions to the School Tax Levy Limit		664,094	682,195	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³		4,958,599	5,027,524	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		4,958,599	5,027,524	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		0	0	
Public School Enrollment		256	252	-1.56%
Consumer Price Index			1.23%	

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 2021-22, include any carryover from 2020-21 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual	Estimated
	2020-21	2021-22
	(D)	(E)
Adjusted Restricted Fund Balance	1,186,485	1,177,303
Assigned Appropriated Fund Balance	1,242,112	1,253,899
Adjusted Unrestricted Fund Balance	767,920	1,107,110
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.95%	10.95%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year
Capital	CAPITAL TRANSPORTATION	To pay the cost of any object or purpose for which bonds may be issued.	\$ 481,979.49	\$ 482,033.49	FOR WHOLE OR IN PART FOR ACQUISITIONS OF PROP., CONS. OF TRANSPORTATION FACILITY & FOR THE PURCHASE OF SCHOOL BUSES
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$ 15,092.60	\$ 15,094.46	TO PAY FOR THE EXPENSE OF POTENTIAL UNEMPLOYMENT CLAIMS
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	TAX CERTIORARI	To establish a reserve fund for tax certiorari settlements	\$ 18,891.88	\$ 18,893.86	TO PAY JUDGEMENTS & CLAIMS IN TAX CERTIORARI PROCEEDINGS
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$ 519,614.91	\$ 514,274.55	TO PAY ACCRUED BENEFITS DUE TO EMPLOYEES UPON TERMINATION OF SERVICE (RETIREMENT).
Retirement Contribution	RETIREMENT CONTRIBUTION	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$ 125,031.82	\$ 125,045.89	TO FUND EMPLOYER RETIREMENT CONTRIBUTIONS PAYABLE TO NYRSERS
Other Reserve					