



Entity Name	BRUSHTON-MOIRA CSD	 SAMS NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM	
BEDS Code	161601		
Claim Year	2017-2018 <input type="button" value="SET VALUES"/>		
Welcome SUSAN M PERKINS (School Entity User) CORE 04/19/2018 03:02 PM Home Issue Reporting Help Logout			
Entity Info Forms Claim Verifications Activity Log Reports			

You Have Selected the 'Official' Data Area.
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District Name: BRUSHTON-MOIRA CSD
Contact Person: SUSAN PERKINS

District Code: 161601
Telephone: (518) 529-7342
Tel Extension: 1103

Property Tax Report Card

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: SUSAN M. PERKINS
Preparer's Telephone Number: 5185297342 X110

Shaded Fields Will Calculate	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	18,243,732	19,242,855	5.48 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,960,306	3,037,442	
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)	2,960,306	3,037,442	2.61 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	2,964,070	3,037,442	
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)	2,960,306	3,037,442	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	3,764	0	
Public School Enrollment	780	778	-0.26 %
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	1,443,009	1,395,941
Assigned Appropriated Fund Balance	523,340	523,340
Adjusted Unrestricted Fund Balance	1,930,239	1,327,352
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	10.58 %	6.90 %

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 + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,477,731	1,328,489	Capital Project \$11,521,00
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	97,971	80,928	Off set Unemployment Insurance Claims in 18-
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	893,869	893,869	Off set Future School Debt
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	387,481	330,400	Pay for Retiree Sick Days due to Retirement
Retirement Contribution	RETIREMENT ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	139,150	139,150	Off set Future ERS Rate Increases
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 + (add)					

* 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#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.