

Property Tax Report Card

141201 - EDEN CSD

2021-2022 - Page 1

Official - as of 05/09/2022 02:27

PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

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 2022-23 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 25, 2022

Form Preparer Name:

LAURA FELDMAN

Preparer's Telephone Number:

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<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	32,637,781	33,836,483	3.67 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	15,164,827	15,460,541	
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)	15,164,827	15,460,541	1.95 %
F. Permissible Exclusions to the School Tax Levy Limit	78,133	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	15,208,619	15,488,360	
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)	15,086,694	15,460,541	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	121,925	27,819	
Public School Enrollment	1,253	1,262	0.72 %
Consumer Price Index			4.7 %

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 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	10,050,646	6,231,273
Assigned Appropriated Fund Balance	2,063,668	2,063,668
Adjusted Unrestricted Fund Balance	1,181,959	1,353,459
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.62 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 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	BUSES & EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	1,215,360	1,215,360	BUS & MAINTENANCE EQUIPMENT - \$644,379
Capital	BUILDING	For the cost of any object or purpose for which bonds may be issued.	725,456	725,456	NO INTENDED USE
Capital	TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	667,094	667,094	TECHNOLOGY DEVICES - \$349,750
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	313,886	313,886	NO INTENDED USE
Workers Compensation	WORKER'S COMPENSATION	For self-insured Workers Compensation and benefits.	347,497	347,497	COVERAGE OF R21-22 WORKER'S COMPENSATION COSTS - \$129,374
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	240,798	240,798	UNFUNDING OF RESERVE - \$105,617
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement,			

		restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	546,307	546,307	NO INTENDED USE
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	42,805	154,805	NO INTENDED USE
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	1,109,676	1,109,676	NO INTENDED USE
Retirement Contribution	ERS RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	2,348,211	2,348,211	PAYMENT OF 2022-23 ERS - \$406,010
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	TRS RETIREMENT SUB-RESERVE	FOR COST OF TEACHER'S RETIREMENT SYSTEM	399,681	399,681	PAYMENT OF 2022-23 TRS - \$202,368 4202,368

* **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 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**