

**2018-19 Property Tax Report Card**

241701 - YORK CSD

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	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Propositions	18,826,226	16,771,418
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	5,694,931	5,707,459
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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)	5,694,931	5,707,459
F. Permissible Exclusions to the School Tax Levy Limit	215,250	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	6,033,294	5,720,112
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	5,479,681	5,707,459
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>3</sup>	553,613	12,653
Public School Enrollment	728	724
Consumer Price Index		2.13%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> 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	4,311,844	4,972,344
Assigned Appropriated Fund Balance	575,000	525,000
Adjusted Unrestricted Fund Balance	665,048	670,856
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 2018-2019 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	1,306,909	2,000,000	Do not intend to use in 2018-19
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	996,429	998,429	Pay potential unemployment expenses
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.	1,134,467	954,467	Offset debt payments
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 Certoran		To establish a reserve fund for tax certorari settlements			
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability		For the payment of accrued 'employee benefits' due to employees upon termination of service.	470,523	470,523	Pay potential employee benefits expenses
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System	1,535,983	1,535,983	Offset retirement contribution expenses
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Other Reserve					