

### 2023-24 Property Tax Report Card

<b>211003 - Dolgeville CSD</b>		
Jessica Radley	Budgeted	Proposed Budget
315 429-3155	2022-23	2023-24
	(A)	(B)
Total Budgeted Amount, not Including Separate Propositions	19,394,076	21,389,611
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	5,093,520	5,268,558
B. Tax Levy to Support Library Debt, if Applicable	27,500	27,500
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		
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)	5,121,020	5,296,058
F. Permissible Exclusions to the School Tax Levy Limit	145,588	209,569
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	5,093,520	5,268,558
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	4,947,932	5,058,989
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	145,588	209,569
Public School Enrollment	790	790




<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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual	Estimated
	2022-23	2023-24
	(D)	(E)
Adjusted Restricted Fund Balance	5,739,754	7,739,754
Assigned Appropriated Fund Balance	434,971	200,000
Adjusted Unrestricted Fund Balance	1,806,120	1,806,120
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	9.31%	8.44%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	Current Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-2024 School Year
Capital	 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	3,000,000	4,500,000	To prepare the district for future building projects
Capital	Vehicle Reserve	To pay the cost of repairs to capital improvements or equipment.	730,724	1,230,724	To prepare the district for bus and vehicle purchases
Workers' Compensation		To pay for Workers Compensation and benefits.	200,000	200,000	To prepare the district for workers compensation claims
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	93,000	93,000	To meet costs of Unemployment as needed
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.	25,000	25,000	To meet the costs of insurance claims as needed
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.	25,000	25,000	To meet the costs of liability claims as needed
Tax Certiorari		To establish a reserve fund for tax certiorari settlements	26,000	26,000	to meet costs to retund taxes in tax certiorari proceedings
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	343,314	343,314	To meet costs of sick days pay out as needed
Retirement Contribution	Retirement Contribution ERS	To fund employer retirement contributions to the State and Local Employees' Retirement System	900,000	900,000	To meet costs to ERS as needed
Retirement Contribution	Retirement Contribution TRS	To fund employer retirement contributions to the State and Local Teachers Retirement System	396,716	396,716	To meet costs to TRS as needed- First 5 years max 2% of Ins Salaries
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					

\* Note: Reserves with blue boxes will be allowed to add rows for multiple entries. Use a different name for each in the Reserve Name column.