

**2022-23 Property Tax Report Card**

**671002 - WYOMING CSD**

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	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not Including Separate Propositions	5,832,070	6,182,244
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	2,086,499	2,128,020
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)	2,086,499	2,128,020
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	2,086,499	2,154,741
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,086,499	2,128,020
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	26,721
Public School Enrollment	123	147
Consumer Price Index	1.23%	4.70%

<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 2022-23, include any carryover from 2021-22 and exclude 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	2,353,262	2,726,546
Assigned Appropriated Fund Balance	465,771	565,000
Adjusted Unrestricted Fund Balance	463,331	247,290
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.94%	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
Capital	Reserve for Capital Projects	To pay the cost of any object or purpose for which bonds may be issued.	349,830	350,285	No plan to use in the 2022-23 school year. Intended to be used to fund future projects.
Capital	2019 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	102,193	102,326	No plan to use in the 2022-23 school year. Intended to be used to fund future projects.
Capital	2020 Vehicle, Machinery & Equipment Purchase Capital Reserve Fund	To pay the cost of vehicles, equipment, machinery or apparatus, furnishings for which financing is eligible under Local Finance Law.	250,375	250,700	No plan to use in the 2022-23 school year. Intended to be used to fund future purchases of equipment and buses.
Capital	2021 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	129,711	529,886	No plan to use in the 2022-23 school year. Intended to be used to fund future projects.
Repair	Reserve for Repairs	To pay the cost of repairs to capital improvements or equipment.	293,448	293,830	No plan to use in the 2022-23 school year.
Unemployment Insurance	Reserve for Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	310,757	311,161	The 2022-23 budget includes the potential use of some of these funds.
EBALR – Employee Benefit Accrued Liability	Reserve for Employee Benefits & Accrued Liabilities	For the payment of accrued 'employee benefits' due to employees upon termination of service.	552,175	506,585	Approximately \$45,000 is expected to be used to pay for retiree health insurance payments in the 2022-23 school year.
Retirement Contribution	Reserve for Retirement System Credits	To fund employer retirement contributions to the State and Local Employees' Retirement System	286,387	286,759	Intended to be used to offset a portion of the ERS bill in the coming school years.
Other Reserve	Reserve for Teachers' Retirement System Contributions	To fund employer retirement contributions to the NYS Teacher's Retirement System (TRS)	71,310	95,020	No plan to use in the 2022-23 school year.