

\*\*\*\*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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 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 29, 2019

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Preparer's Telephone Number: 585-248-6308

<u>Shaded Fields Will Calculate</u>	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	28,232,922	28,473,658	0.85 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	14,016,778	14,298,719	
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)	14,016,778	14,298,719	2.01 %
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>	14,016,778	14,298,719	
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)	14,016,778	14,298,719	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	1,055	1,051	-0.38 %
Consumer Price Index			2.44 %

<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 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	17,743,238	12,854,238
Assigned Appropriated Fund Balance	400,000	400,000
Adjusted Unrestricted Fund Balance	1,129,316	1,138,946
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 *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 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	2014 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,573,047	3,573,047	None
Capital	2016 TECHNOLOGY RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,563,089	1,603,089	None
Capital	2012 EQUIPMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	924,150	924,150	\$132,962 to pay the cost of a Snowplow, Auto Scrubber, Computer Hardware, Musical Instruments, Science Equipment, Audio-Visual Equipment, Classroom and Library Furniture, and Athletic Equipment.
Capital	2007 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	0	0	None
Capital	2006 EQUIPMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	231,972	106,972	None
Capital	2002 TECHNOLOGY RESERVE	For the cost of any object or purpose for which bonds may be issued.	415,124	235,124	287,341 to pay the cost of Network Switches, 30 Dell Desktops Computers, 350 Chromebooks, Google Chrome Management Fees, 4 Charging Stations, and Headphones.

Repair	THE DISTRICT DOES NOT HAVE THIS RESERVE	For the cost of repairs to capital improvements or equipment.	0	0	None
Workers Compensation	RESERVE FOR WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	525,381	425,381	120,000 to partially offset the cost of workers' compensation insurance
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	1,035,918	1,026,918	9,000 to pay the cost of unemployment insurance
Reserve for Tax Reduction	THE DISTRICT DOES NOT HAVE THIS RESERVE	For the gradual use of the proceeds of the sale of school district real property.	0	0	None
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	1,311,631	111,631	457,921 to offset the cost of principal and interest payments on BAN purchased to fund capital construction and renovations
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	502,632	502,632	None
Property Loss	THE DISTRICT DOES NOT HAVE THIS RESERVE	To cover property loss.	0	0	None
Liability + (add)	THE DISTRICT DOES NOT HAVE THIS RESERVE	To cover incurred liability claims.	0	0	None
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	1,934,234	1,934,234	None
Reserve for Insurance Recoveries	THE DISTRICT DOES NOT HAVE THIS RESERVE	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	None
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	305,912	305,912	None
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,169,953	2,004,953	165,000 to partially offset the District's share of NYS and Local Retirement System (ERS) obligations
Reserve for Uncollected Taxes	THE DISTRICT DOES NOT HAVE THIS RESERVE	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	None
Single Other	THE DISTRICT	N/A			None

Reserve DOES NOT HAVE  
ANY "SINGLE  
OTHER" RESE

0	0
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**\* NYSED Reserve Guidance:**

[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](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 2019-20.  
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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