

****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 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

Form Preparer Name: MAUREEN PHIPPEN LADD
Preparer's Telephone Number: 315-668-4220

Shaded Fields Will Calculate	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	75,049,635	80,113,554	6.75 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	28,066,912	28,829,287	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
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)	28,066,912	28,829,287	2.72 %
F. Permissible Exclusions to the School Tax Levy Limit	487,415	457,672	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	27,579,497	28,371,615	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u>	27,579,497	28,371,615	

Permissible

Exclusions and Levy for Library Debt, Plus Prior Year Tax

Cap Reserve
(E-B-F+D)

I. Difference: (G-H);(negative value requires 60.0% voter approval)²

Public School Enrollment

Consumer Price Index

0	0		
3,763	3,671	-2.44	%
		2.44	%

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 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	3,297,976	3,797,976
Assigned Appropriated Fund Balance	5,131,593	5,631,593
Adjusted Unrestricted Fund Balance	3,000,000	3,200,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	3.99 %

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		For the cost of any object or purpose for which bonds may be issued.	<input type="text"/>	<input type="text"/>
Repair		For the cost of repairs to capital	<input type="text"/>	<input type="text"/>

		improvements or equipment.			
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	1,160,902	1,160,902	Workers' Compensation Expenditures
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
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		To cover incurred liability claims.			
Tax Certiorari	TAX CERT.	For tax certiorari settlements.	79,705	79,705	Settled Tax Disputes
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	SERVICE & TERMINATION AWARDS	For accrued 'employee benefits' due to employees upon termination of service.	2,057,369	2,057,369	Retirement Expenditures
Retirement Contribution	RETIREMENT RESERVE	For employer retirement contributions to the	0	500,000	Pension Expenditures

State and Local
Employees'
Retirement System.

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
[+ \(add\)](#)

*** 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 2019-20.
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**