

\*\*\*\*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/mgtsserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2019-20 Budget Notice to: emscmgt@snyed.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:   
Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2018-19 (A)</b>	<b>Proposed Budget 2019-20 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="13,180,969"/>	<input type="text" value="12,943,164"/>	<input type="text" value="-1.80"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	<input type="text" value="2,415,879"/>	<input type="text" value="2,415,879"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text"/>	<input type="text"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	<input type="text"/>	<input type="text"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text"/>	<input type="text"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="2,415,879"/>	<input type="text" value="2,415,879"/>	<input type="text" value="0.00"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="0"/>	<input type="text" value="0"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	<input type="text" value="2,468,022"/>	<input type="text" value="2,515,506"/>	
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)	<input type="text" value="2,415,879"/>	<input type="text" value="2,415,879"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	<input type="text" value="52,143"/>	<input type="text" value="99,627"/>	
Public School Enrollment	<input type="text" value="472"/>	<input type="text" value="474"/>	<input type="text" value="0.42"/> %
Consumer Price Index			<input type="text" value="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.

	<b>Actual 2018-19 (D)</b>	<b>Estimated 2019-20 (E)</b>
Adjusted Restricted Fund Balance	<input type="text" value="2,518,796"/>	<input type="text" value="2,475,269"/>

Assigned Appropriated Fund Balance	135,397	125,000
Adjusted Unrestricted Fund Balance	2,001,502	2,334,507
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	15.18 %	18.04 %

**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	2017 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	395,089	505,042	NONE
Capital	TRANS VEHICLE REPLACEMENT	For the cost of any object or purpose for which bonds may be issued.	475,533	544,260	BUS PURCHASES
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	INSURANCE LIABILITY	For self-insured Workers Compensation and benefits.	182,729	182,755	66,389 FOR COMPENSATION AND BENEFITS PREMIUM
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	145,537	145,272	\$10,000 FOR REIMBURSEMENTS TO STATE INSURANCE FUND FOR UNEMPLOYED WORKERS
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 + (add)	LIABILITY RESERVE	To cover incurred liability claims.	50,000	50,000	\$35,721 POTENTIAL LIABILITY DURING 2019-20
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	5,000	5,000	UNKNOWN AT THIS TIME
Reserve for Insurance Recoveries		For unexpended proceeds of insurance			

recoveries at fiscal year end.

Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="704,932"/>	<input type="text" value="706,202"/>	\$110,000 FOR ACCRUED EMPLOYEE BENEFITS
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Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="543,770"/>	<input type="text" value="543,891"/>	132,000 FOR CONTRUBUTIONS TO NYSERS
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Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
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Single Other Reserve			<input type="text"/>	<input type="text"/>	
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+ (add)

\* **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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