

\*\*\*\*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 2018-19 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name:  
Preparer's Telephone Number:

KATHY NICHOLS  
315-593-5505

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2017-18 (A)</b>	<b>Proposed Budget 2018-19 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	70,782,921	71,992,850	1.71 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	20,225,920	20,634,275	
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)	20,225,920	20,634,275	2.02 %
F. Permissible Exclusions to the School Tax Levy Limit	9,058	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	20,216,862	20,634,275	
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)	20,216,862	20,634,275	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	3,393	3,390	-0.09 %
Consumer Price Index			2.13 %

<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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

<b>Actual 2017-18 (D)</b>	<b>Estimated 2018-19 (E)</b>
-------------------------------	----------------------------------

Adjusted Restricted Fund Balance	6,552,669	5,852,669
Assigned Appropriated Fund Balance	817,552	1,350,086
Adjusted Unrestricted Fund Balance	2,831,318	1,741,525
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	2.42 %

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 School Year (Limit 200 Characters)**
Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	956,097	956,097	No planned use in 2018-19
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	18,000	18,000	No planned use in 2018-19
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	INSURANCE	For liability, casualty, and other types of uninsured losses.	1,500,000	1,500,000	No planned use in 2018-19
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	415,135	415,135	No planned use in 2018-19 but potential tax proceedings will continue to be reviewed.

Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="3,160,907"/>	<input type="text" value="2,960,907"/>	Planned use of \$200,000 in 2018-19
Retirement Contribution	ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="502,531"/>	<input type="text" value="2,530"/>	No planned use in 2018-19
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"/>	
Single Other Reserve			<input type="text"/>	<input type="text"/>	

+ (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 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
------	-------	--------------