

Property Tax Report Card
180300 - BATAVIA CITY SD

2018-2019 - Page 1
Official - as of 04/10/2019 09:21 AM

****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.

Form Due - April 29, 2019

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Preparer's Telephone Number: (585) 343-2480

<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	52,189,152	50,518,573	-3.20 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	18,945,404	19,501,320	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	18,945,404	19,501,320	2.93 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	19,527,284	19,505,757	
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)	18,945,404	19,501,320	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	581,880	4,437	
Public School Enrollment	2,383	2,344	-1.64 %
Consumer Price Index			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	9,240,917	8,270,420
Assigned Appropriated Fund Balance	2,000,000	2,108,519
Adjusted Unrestricted Fund Balance	2,087,566	2,021,743
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	2017 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,512,003	1,516,000	No intended use is planned for 2019-20. Reserve is for long range capital project planning.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	173,251	173,750	No intended use is planned for 2019-20. Reserve is available for long range planning to cover emergency unanticipated expenses.
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	437,324	428,500	To pay the annual cost of the District's incurred unemployment expense.
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		For tax certiorari settlements.			

Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
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Employee Benefit Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="4,168,962"/>	<input type="text" value="4,180,000"/>	No intended use is planned for 2019-20. Reserve is currently discontinued and is being used for long range planning for accrued employee benefits under GASB 75.
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Retirement Contribution	NYS EMPLOYEE RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="3,002,284"/>	<input type="text" value="2,229,300"/>	To pay the annual cost of the District's required retirement contribution expense for New York State Employee Retirement System (non-instructional) staff.
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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 + (add)			<input type="text"/>	<input type="text"/>	
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* **NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/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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