

**Property Tax Report Card**  
**460102 - ALTMAR-PARISH-WILLIA**

**2019-2020 - Page 1**  
**Official - as of 05/21/2020 03:54 PM**

\*\*\*\*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 2020-21 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 27, 2020**

Form Preparer Name:   
 Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2019-20 (A)</b>	<b>Proposed Budget 2020-21 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	32,854,385	33,166,285	0.95 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	5,971,819	6,238,263	
B. Tax Levy to Support Library Debt, if Applicable	65,000	65,000	
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)	6,036,819	6,303,263	4.41 %
F. Permissible Exclusions to the School Tax Levy Limit	10,861	11,066	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	6,149,041	6,463,138	
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)	5,960,958	6,227,197	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	188,083	235,941	
Public School Enrollment	1,112	1,093	-1.71 %
Consumer Price Index			1.81 %

<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 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	21,512,253	21,235,178
Assigned Appropriated Fund Balance	940,194	277,075
Adjusted Unrestricted Fund Balance	1,314,175	1,326,651
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 *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 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	CAPITAL 2010	For the cost of any object or purpose for which bonds may be issued.	269,634	0	Expires, June 2020 vote to establish new and transfer to new
Capital	CAPITAL 2020, CONSTRUCTION	For the cost of any object or purpose for which bonds may be issued.	0	2,000,000	Public Vote in June 2020 to establish and transfer from expired Public Vote in June 2020 to establish and transfer from expired Public Vote in June 2020 to establish and transfer from expired
Capital	CAPITAL RESERVE, VEHICLES	For the cost of any object or purpose for which bonds may be issued.	0	750,000	Public Vote in June 2020 to establish
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	11,054,787	11,054,787	Only will utilize in 2020-2021 if public hearing held to authorize use in event of unanticipated repairs
Workers Compensation	WORKERS' COMP	For self-insured Workers Compensation and benefits.	475,584	475,584	Only will utilize in 2020-2021 if claims are more than budgeted
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	71,428	71,428	Only will utilize in 2020-2021 if claims are more than budgeted
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for	DEBT	For proceeds from the sale of district	1,771,182	1,771,182	No planned use in 2020-21 SY

Debt Service		capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	476,641	476,641	No planned use in 2020-21 SY
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	151,500	0	No planned use in 2020-21 SY
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBALR	For accrued 'employee benefits' due to employees upon termination of service.	719,365	719,365	No planned use in 2020-21 SY
Retirement Contribution	ERS RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	1,983,836	1,800,742	Only will use if there is a deduct in 2020-2021 State aid
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	TRS RETIREMENT	For employer retirement contributions to Teachers' Retirement System	188,717	371,811	Only will use if there is a deduct in 2020-2021 State aid

**\* 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 2020-21. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**