

**Property Tax Report Card**  
**220101 - SOUTH JEFFERSON CSD**

**2018-2019 - Page 1**  
**Official - as of 04/11/2019 11:36 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: emscmgt@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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| <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                                                                                                   | 34,380,186                  | 36,070,720                         | 4.92 %                    |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>                                                                                       | 7,630,000                   | 7,878,000                          |                           |
| 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)                                                                                                             | 7,630,000                   | 7,878,000                          | 3.25 %                    |
| F. Permissible Exclusions to the School Tax Levy Limit                                                                                                       | 73,623                      | 108,899                            |                           |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>                                                                      | 7,557,633                   | 7,772,122                          |                           |
| 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) | 7,556,377                   | 7,769,101                          |                           |
| I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>                                                                             | 1,256                       | 3,021                              |                           |
| Public School Enrollment                                                                                                                                     | 2,004                       | 1,970                              | -1.70 %                   |
| Consumer Price Index                                                                                                                                         |                             |                                    | 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                                    | 91,874    | 91,874    |
| Assigned Appropriated Fund Balance                                  | 2,143,571 | 2,265,440 |
| Adjusted Unrestricted Fund Balance                                  | 2,211,451 | 1,442,828 |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 6.43 %    | 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)** |
|--------------|--------------|-----------------------|------------------------|----------------------------------|---------------------------------------------------------------------------------|
|--------------|--------------|-----------------------|------------------------|----------------------------------|---------------------------------------------------------------------------------|

**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 improvements or equipment.                                     | <input type="text"/> | <input type="text"/> |                                                 |
| Workers Compensation               |                        | For self-insured Workers Compensation and benefits.                                               | <input type="text"/> | <input type="text"/> |                                                 |
| Unemployment Insurance             | UNEMPLOYMENT RESERVE   | For reimbursement to the State Unemployment Insurance Fund.                                       | 30,147               | 30,147               | No anticipated use of the reserve at this time. |
| Reserve for Tax Reduction          |                        | For the gradual use of the proceeds of the sale of school district real property.                 | <input type="text"/> | <input type="text"/> |                                                 |
| Mandatory Reserve for Debt Service |                        | For proceeds from the sale of district capital assets or improvement, restricted to debt service. | <input type="text"/> | <input type="text"/> |                                                 |
| Insurance                          |                        | For liability, casualty, and other types of uninsured losses.                                     | <input type="text"/> | <input type="text"/> |                                                 |
| Property Loss                      | PROPERTY LOSS          | To cover property loss.                                                                           | 7,050                | 7,050                | No anticipated use of the reserve at this time. |
| Liability + (add)                  | LIABILITY LOSS RESERVE | To cover incurred liability claims.                                                               | 23,474               | 23,474               | No anticipated use of the reserve at this time. |
| Tax Certiorari                     |                        | For tax certiorari settlements.                                                                   | <input type="text"/> | <input type="text"/> |                                                 |
| Reserve for Insurance              |                        | For unexpended proceeds of                                                                        | <input type="text"/> | <input type="text"/> |                                                 |

Recoveries

insurance recoveries  
at fiscal year end.

Employee  
Benefit Accrued  
Liability

For accrued  
'employee benefits'  
due to employees  
upon termination of  
service.

Retirement  
Contribution

For employer  
retirement  
contributions to the  
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](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.**