

2019-20 Property Tax Report Card

261313 - EAST ROCHESTER UNION FREE SCHOOL DISTRICT				
Contact Person:	David E. Green, Assistant Superintendent	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (B)
Telephone Number:	585-248-6308			
Total Budgeted Amount, not including Separate Propositions		28,232,922	28,473,658	0.85%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>		14,016,778	14,298,719	
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)		14,016,778	14,298,719	2.01%
F. Permissible Exclusions to the School Tax Levy Limit			0	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions <sup>3</sup>		14,016,778	14,298,719	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		14,016,778	14,298,719	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>		0	0	
Public School Enrollment		1,049	1,043	-0.58%
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.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	17,743,238	12,854,238
Assigned Appropriated Fund Balance	400,000	400,000
Adjusted Unrestricted Fund Balance	1,129,316	1,138,946
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 2019-2020 School Year
Capital	2016 Technology Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of computer hardware and equipment, including technology infrastructure.</b>	1,563,089	1,603,089	None
Capital	2014 Capital Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of construction and renovations to facilities.</b>	2,573,047	3,573,047	None
Capital	2012 Equipment Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of equipment and repairs to equipment.</b>	924,150	924,150	132,962 to pay the cost of a Snowplow, Auto Scrubber, Computer Hardware, Musical Instruments, Science Equipment, Audio-Visual Equipment, Classroom and Library Furniture, and Athletic Equipment.
Capital	2007 Capital Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of construction and renovations to facilities.</b>	0	0	None
Capital	2006 Equipment Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of equipment and repairs to equipment.</b>	231,972	106,972	None
Capital	2002 Technology Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. <b>Specifically, to pay the cost of computer hardware and equipment, including technology infrastructure.</b>	415,124	235,124	287,341 to pay the cost of Network Switches, 30 Dell Desktops Computers, 350 Chromebooks, Google Chrome Management Fees, 4 Charging Stations, and Headphones.
Repair	The District Does Not Have This Reserve	To pay the cost of repairs to capital improvements or equipment.	0	0	None
Workers' Compensation	Reserve for Workers' Compensation	To pay for Workers Compensation and benefits.	525,381	425,381	120,000 to partially offset the cost of workers' compensation insurance
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	1,035,918	1,026,918	9,000 to pay the cost of unemployment insurance
Reserve for Tax Reduction	The District Does Not Have This Reserve	For the gradual use of the proceeds of the sale of school district real property.	0	0	None
Mandatory Reserve for Debt Service	Debt Service Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	1,311,631	111,631	457,921 to offset the cost of principal and interest payments on BAN purchased to fund capital construction and renovations
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	502,632	502,632	None
Property Loss	The District Does Not Have This Reserve	To establish and maintain a program of reserves to cover property loss.	0	0	None
Liability	The District Does Not Have This Reserve	To establish and maintain a program of reserves to cover liability claims incurred.	0	0	None
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	1,934,234	1,934,234	None
Reserve for Insurance Recoveries	The District Does Not Have This Reserve	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	None
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	305,912	305,912	None
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,169,953	2,004,953	165,000 to partially offset the District's share of NYS and Local Retirement System (ERS) obligations
Reserve for Uncollected Taxes	The District Does Not Have This Reserve	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	None
Other Reserve	The District Does Not Have Any 'Single Other' Reserves		0	0	None