

2020-21 Property Tax Report Card

261313 - EAST ROCHESTER UNION FREE SCHOOL DISTRICT		
Contact Person:	Staci Sansoucie, School Business Admin	
Telephone Number:	585-248-6308	
	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)
Total Budgeted Amount, not Including Separate Propositions	28,473,658	29,433,954
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	14,298,719	14,724,821
B. Tax Levy to Support Library Debt, if Applicable	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	14,298,719	14,724,821
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,298,719	14,724,821
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	14,298,719	14,724,821
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		
Public School Enrollment	1,043	1,055
Consumer Price Index		1.81%

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 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	13,916,126	12,743,902
Assigned Appropriated Fund Balance	400,000	1,123,946
Adjusted Unrestricted Fund Balance	1,138,946	1,177,358
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
Capital	2019 Equipment Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of computer hardware and equipment, including technology infrastructure.	137,561	137,561	None
Capital	2016 Technology Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of equipment and repairs to equipment.	1,727,250	1,727,250	None
Capital	2014 Capital Projects Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of construction and renovations to facilities.	4,248,332	4,248,332	None
Capital	2012 Equipment Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of equipment and repairs to equipment.	824,150	824,150	188,913 - to pay for the cost of a lawn mower, O&M equipment items, lighting, classroom equipment, Computer Hardware, and Athletic Equipment
Capital	2006 Equipment Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of equipment and repairs to equipment.	137,958	4,996	4,996 - to pay for the cost of a lawn mower, O&M equipment items, lighting, classroom equipment, Computer Hardware, and Athletic Equipment
Capital	2002 Technology Reserve	Generally, to pay the cost of any object or purpose for which bonds may be issued. Specifically, to pay the cost of computer hardware and equipment, including technology infrastructure.	515,124	227,783	163,100 - To pay the cost of Chromebooks, Core switches, security cameras, charging station, keyboards
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.	429,188	309,188	130,000 - 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.	1,034,617	1,025,617	15,000 - to pay for 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.	1,129,626	671,705	200,000 - to offset the cost of principal and interest payments on bonds purchased to fund capital construction and renovations
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	505,540	505,540	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.	1,939,424	1,939,424	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
EBALR - Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	308,181	308,181	None
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,008,801	1,843,801	206,665 - to partially offset the District's share of NYS and Local Retirement System (ERS) obligations
Other Reserve	The District Does Not Have This Reserve		0	0	None