

# **Margaretville Central School Annual School Budget 2018-19**

**Budget Hearing  
Monday, May 7, 2018  
7:00PM  
MCS Board Room**

**Voting  
Tuesday, May 15, 2018  
2:00-8:00PM  
MCS Cafeteria**



# MARGARETVILLE CENTRAL SCHOOL DISTRICT

## BOARD OF EDUCATION

Mr. Terence Johnson, President  
Mrs. Doris Warner, Vice-President  
Mr. Michael Boice  
Dr. Agnes Laub  
Mrs. Kathryn VanBenschoten

## ADMINISTRATION

Dr. Robert L. Chakar, Jr., Superintendent  
Ms. Laura Norris, Building Principal  
Mrs. Teresa K. Goodchild, District Treasurer

## NOTICE

Budget Hearing - May 7, 2018 - 7:00PM

Budget Vote - May 15, 2018 - 2:00 to 8:00PM

## Qualifications of Voters

A person shall be entitled to vote for the election of school district officers and upon all matters which may be brought before the public.

An eligible voter is a person who is:

1. A citizen of the United States.
2. At least eighteen years of age.
3. A resident within the District for a period of 30 days prior to the meeting at which he/she elects to vote.
4. Registered to vote in the School District.

## BUDGET TOTALS

	<u>2017-18 Budgeted Expenses</u>	<u>2018-19 Projected Budget</u>	<u>Increase</u>	<u>%</u>
Administrative	\$ 1,252,971	\$ 1,283,817	\$ 30,846	2.46%
Capital	\$ 2,431,553	\$ 2,390,027	\$ (41,526)	-1.71%
Program	\$ 8,128,023	\$ 8,352,431	\$ 224,408	2.76%
TOTAL	\$ 11,812,547	\$ 12,026,275	\$ 213,728	1.81%

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Administrative - % of Total Budget	10.6%	10.6%	10.6%
Capital - % of Total Budget	19.0%	20.6%	19.9%
Program - % of Total Budget	70.4%	68.8%	69.5%

Budget Increase - \$213,728 = 1.81%

Public Disclosure - Education Law Chapter 474

Projected Superintendent's Salary	\$ 74,814
Projected Annualized Benefits	\$ 43,543

## ADMINISTRATIVE

	<u>ADOPTED 2017-18 BUDGET</u>	<u>PROPOSED 2018-19 BUDGET</u>
<u>Board of Education</u> Conference Expenses	\$ 5,925	\$ 5,935
<u>District Clerk</u> Salary for District Clerk Legal Notices	\$ 4,000	\$ 4,000
<u>District Meetings</u> Salaries for Election Inspectors Legal Notices Miscellaneous Supplies	\$ 2,324	\$ 2,324
<u>Central Administration</u> Salary for Superintendent Salary for District Office Secretary Expenses for: Association Dues Conferences Miscellaneous Office Supplies	\$ 150,133	\$ 154,262
<u>Auditing</u> Fees for District Auditors	\$ 20,000	\$ 20,000
<u>Business Office Administration</u> BOCES Services	\$ 92,687	\$ 137,159
<u>Treasurer</u> Salary for Treasurer Salary for Part Time Account Clerk Salary for Payroll Clerk Stipend for Internal Claims Auditor Expenses for: Conferences Miscellaneous Supplies	\$ 41,283	\$ 42,366
<u>Tax Collector</u> Salary for the Tax Collector Expenses for: Tax Bill Preparation Legal Notices Miscellaneous Supplies	\$ 12,500	\$ 12,801

	<u>ADOPTED 2017-18 BUDGET</u>	<u>PROPOSED 2018-19 BUDGET</u>
<u>Purchasing</u> BOCES Services	\$ 3,276	\$ 3,276
<u>Fiscal Agent Fee</u> Contractual Expense	\$ 1,650	\$ 1,650
<u>Staff</u> Fees for Legal Services Fees for Public Information Program	\$ 32,776	\$ 38,138
<u>Central Printing and Mailing</u> Expenses for Postage, Regular Mailing and Bulk Mailing	\$ 16,000	\$ 16,000
<u>Central Data Processing</u> BOCES Services	\$ 13,000	\$ 13,000
<u>Unallocated Insurance</u>	\$ 50,000	\$ 50,000
<u>School Association Dues</u> Rural Schools NYSSBA	\$ 6,000	\$ 6,000
<u>BOCES Administrative Charges</u> Administrative Charges Rental Building Upkeep Health Administration Charge State Aid Planning Workers' Compensation Administration Cooperative Bidding Printing Service	\$ 191,124	\$ 189,812
<u>Unclassified</u> Miscellaneous	\$ 1,000	\$ 1,000

	ADOPTED 2017-18 BUDGET	PROPOSED 2018-19 BUDGET
<u>Curriculum, Supervision &amp; Improvement</u>	\$ 139,720	\$ 142,984
Salary for Building Principal		
Salary for Main Office Secretary		
Expenses for:		
Conferences		
Office Supplies		
 <u>Research, Planning &amp; Evaluation</u>	 \$ 65,214	 \$ 68,751
BOCES Services		
 <u>In-Service Training &amp; Instruction</u>	 \$ 48,350	 \$ 18,350
Contractual Expenses		
Materials and Supplies		
BOCES Services		
 <u>Employee Benefits</u>	 \$ 356,009	 \$ 356,009
Retirement System (ERS & TRS)		
Social Security		
Workmen's Compensation		
Health Insurance		
Dental Insurance		
Graduate Hours		
Retirement Incentive		
Vacation Buy-Back		
 <b>TOTAL ADMINISTRATIVE</b>	 <b>\$ 1,252,971</b>	 <b>\$ 1,283,817</b>

## CAPITAL

	<u>ADOPTED 2017-18 BUDGET</u>	<u>PROPOSED 2018-19 BUDGET</u>
<u>Operation of Building</u>	\$ 523,141	\$ 466,567
Salaries for Custodial Workers		
Expenses for:		
Equipment		
Various Contracts		
Energy		
Supplies		
Repair Projects		
<u>Maintenance and Grounds</u>	\$ 53,400	\$ 86,182
Miscellaneous Supplies (Seed, Lime, Sand, Top Soil, Ice Melt, Fertilizer)		
Equipment		
<u>Employee Benefits</u>	\$ 250,563	\$ 250,563
Dental Insurance		
Health Insurance		
Retirement System		
Social Security		
Workmen's Compensation		
<u>Debt Service</u>	\$ 1,604,449	\$ 1,586,715
Serial Bonds - Principal and Interest		
<b>TOTAL CAPITAL</b>	<b>\$ 2,431,553</b>	<b>\$ 2,390,027</b>

## PROGRAM

	<u>ADOPTED 2017-18 BUDGET</u>	<u>PROPOSED 2018-19 BUDGET</u>
<u>Teaching Regular Day</u>	\$ 2,474,580	\$ 2,443,591
Breakdown of Cost for Regular Day School:		
Salaries:		
UPK-5	701,502	
6-12	1,160,849	
Substitutes	80,000	
Support Staff	33,142	
Equipment	15,000	
Contractual	55,660	
Supplies	30,000	
Tuition	110,000	
Textbooks	35,000	
BOCES Services	222,438	
<u>Special Education Programs</u>	\$ 947,707	\$ 1,102,146
Salaries for:		
Special Education Teachers		
Teacher Aides		
Teaching Assistants		
CSE Chairperson		
Payment for Occupational & Physical Therapy		
Tuition - Private Placement		
Tuition - Public Placement		
Miscellaneous Supplies, Equipment & Textbooks		
<u>Occupational Education</u>	\$ 250,446	\$ 278,586
This area includes the cost of BOCES Tuition for students to attend the Occupational Center in Grand Gorge		
<u>Teaching Special School</u>	\$ 129,572	\$ 136,288
Salaries for:		
ESL Teacher		
Remedial Reading Teachers		
Expenses for:		
Drug & Substance Abuse Programs		
Student Leadership Conferences		
Supplies & Materials		



	ADOPTED 2017-18 BUDGET	PROPOSED 2018-19 BUDGET
<b><u>Library &amp; Audiovisual</u></b>	\$ 143,533	\$ 155,877
Salary for Librarian		
Salary for 1 Part Time Aide		
Expenses for:		
Audio Visual Equipment		
Computer Contract		
Equipment		
Filmstrips		
Library Books		
Magazines		
Newspapers		
Periodicals		
Videos		
\$8,000 is included for the two Public Libraries in our School District		
Library Automation		
<b><u>Computer Assisted Instruction</u></b>	\$ 260,371	\$ 287,548
Salary for a Computer Technician		
Expenses for:		
BOCES Services		
Equipment		
Phone		
Program & License Fees		
Software		
<b><u>Guidance Services</u></b>	\$ 193,203	\$ 185,125
Salaries for Two Full Time Guidance Counselors		
Salary for Guidance Office Secretary		
Expenses for:		
Conferences		
Discover Program		
Equipment		
Miscellaneous Supplies		
Permanent Records		
Tests		
<b><u>Health Services</u></b>	\$ 47,609	\$ 48,679
Salary for School Nurse		
Fee for School Doctor		
Expenses for:		
Hepatitis B Vaccine		
Machine Calibration		
Miscellaneous Supplies		
T-B Testing		
<b><u>Psychological Services</u></b>	\$ 24,629	\$ 25,000
Salary for Psychologist		

	ADOPTED 2017-18 BUDGET	PROPOSED 2018-19 BUDGET
<u>Pupil Personnel Services - Special Schools</u>	\$ 66,392	\$ 68,555
Salary for Speech Pathologist		
<u>Co-Curricular</u>	\$ 38,260	\$ 39,145
Salaries for Class Advisors		
Extra Class Supervision		
Miscellaneous Supplies		
<u>Interscholastic Athletics</u>	\$ 106,544	\$ 108,324
Salaries for Coaches		
Dues		
Equipment		
Fees for Officials		
Ski Fees		
Supplies		
<u>Transportation</u>	\$ 431,218	\$ 459,608
Salaries for Bus Drivers		
Salaries for Mechanics		
BOCES Services		
Bus Driver Drug Testing		
Bus Driver Training		
Insurance		
Maintenance of Bus Garage		
Repairs, Parts, Gasoline, Oil & Tires		
<u>Community Service</u>	\$ 8,000	\$ 8,000
Youth Recreation Program		
<u>Employee Benefits</u>	\$ 2,926,751	\$ 2,926,751
Retirement System (ERS and TRS)		
Social Security		
Workmen's Compensation		
Health Insurance		
Dental Insurance		
Retirement Incentive		
<u>Interfund Transfers</u>	\$ 79,208	\$ 79,208
Cafeteria		
Summer Special Education Costs		
<b>TOTAL - PROGRAM</b>	<b>\$ 8,128,023</b>	<b>\$ 8,352,431</b>

## ESTIMATED REVENUES

Interest on Taxes	\$ 18,000
Interest on Investments	\$ 3,000
Rental/BOCES Refund Prior Year	\$ 55,000
Fines and Deposits	\$ 100
Debt Service Offsets	\$ 75,000
	<u>151,100</u>

State Aid	\$ 2,867,038
Building Aid	\$ 919,664
	<u>3,786,702</u>

Total Estimated Revenues	\$ 3,937,802
Debt Service Reserve	\$ 11,268
Reserves	\$ 250,000
Appropriated Fund Balance	\$ 164,711
	<u>4,363,781</u>
Total Revenues	\$ 4,363,781
Total 2018-19 Budget	\$ 12,026,275
	<u>7,662,494</u>
Projected Tax Levy	\$ 7,662,494

2006-07 Levy	\$ 5,833,384
2007-08 Levy	\$ 6,071,003
2008-09 Levy	\$ 6,363,781
2009-10 Levy	\$ 6,458,701
2010-11 Levy	\$ 6,609,965
2011-12 Levy	\$ 6,609,965
2012-13 Levy	\$ 6,744,821
2013-14 Levy	\$ 6,973,578
2014-15 Levy	\$ 7,147,187
2015-16 Levy	\$ 7,221,531
2016-17 Levy	\$ 7,364,950
2017-18 Levy	\$ 7,512,249
2018-19 Levy	\$ 7,662,494

Projected Increase of \$150,245 = 2.00%

# FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

## INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

### THIS SCHOOL DISTRICT

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

#### INSTRUCTIONAL EXPENDITURES

#### INSTRUCTIONAL EXPENDITURES

\$4,981,371

\$1,737,136

#### PUPILS

#### PUPILS

371

57

#### EXPENDITURES PER PUPIL

#### EXPENDITURES PER PUPIL

\$13,427

\$30,476

### SIMILAR DISTRICT GROUP HIGH NEED/RESOURCE CAPACITY RURAL

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

**INSTRUCTIONAL EXPENDITURES**



**\$1,576,974,375**

**PUPILS**



**147,381**

**EXPENDITURES PER PUPIL**



**\$10,700**

**INSTRUCTIONAL EXPENDITURES**



**\$659,163,076**

**PUPILS**



**24,240**

**EXPENDITURES PER PUPIL**



**\$27,193**

**ALL SCHOOL DISTRICTS****GENERAL EDUCATION****SPECIAL EDUCATION****INSTRUCTIONAL EXPENDITURES****INSTRUCTIONAL EXPENDITURES****\$33,423,609,457****\$14,485,942,729****PUPILS****PUPILS****2,649,519****460,996****EXPENDITURES PER PUPIL****EXPENDITURES PER PUPIL****\$12,615****\$31,423**

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

### TOTAL EXPENDITURES PER PUPIL

**THIS SCHOOL DISTRICT**



**\$26,506**

**SIMILAR DISTRICT  
GROUP**



**\$22,611**

**NY STATE**



**\$23,361**

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

# INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

## STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)

### THIS SCHOOL DISTRICT

### SIMILAR DISTRICT GROUP

### NY STATE

80% OR MORE

34 65.4%

40% - 79%

4 7.7%

LESS THAN 40%

13 25.0%

SEPARATE SETTINGS

1 1.9%

OTHER SETTINGS

0 0.0%

HIGH NEED/RESOURCE  
CAPACITY RURAL

80% OR MORE

57.0%

40% - 79%

19.4%

LESS THAN 40%

20.9%

SEPARATE SETTINGS

2.2%

OTHER SETTINGS

0.6%

80% OR MORE

58.4%

40% - 79%

11.9%

LESS THAN 40%

19.6%

SEPARATE SETTINGS

5.9%

OTHER SETTINGS

4.5%



The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

### SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
▼	▼	▼
<b>14.4%</b>	<b>15.4%</b>	<b>14.9%</b>

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our NRC capacity categories page.

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Entity Name: MARGARETVILLE CSD  
 BEDS Code: 121401  
 Claim Year: 2017-2018



Welcome Robert Chakar (School Superintendent) CORE 05/03/2018 07:59 AM Home | Issue Reporting | Help | Logout

- Entity Info
- Forms
- Claim Verifications
- Activity Log
- Reports

You Have Selected the 'Official' Data Area.  
 The Data State of the form set is: "Clean"

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

District Name: MARGARETVILLE CSD District Code: 121401  
 Contact Person: TERESA GOODCHILD Telephone: (845) 586-2647  
 Tel Extension: 10

**School Administrator Salary Disclosure Form**

Form Due May 7, 2018 2018-2019 Salary Threshold = \$135,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2018-2019.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2018-2019 School Year  
 Sections 1608 and 1716 of the Education Law  
 (Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	74,814	31,543	12,000
Please list the district or districts with which you will be sharing a superintendent (if applicable):		ANDES	
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			

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 2018-19 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name: GREGORY BEALL  
Preparer's Telephone Number: 6075886291

Shaded Fields Will Calculate	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	11,812,546	12,026,275	1.81 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	7,512,249	7,662,765	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	7,512,249	7,662,765	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	632,925	625,732	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	6,879,324	7,037,033	
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)	6,879,324	7,037,033	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	375	375	0.00 %
Consumer Price Index			2.13 %

<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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	2,413,702	2,187,898
Assigned Appropriated Fund Balance	601,423	164,712
Adjusted Unrestricted Fund Balance	2,594,120	2,721,097
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	21.96 %	22.63 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 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	For the cost of any object or purpose for which bonds may be issued.	<input type="text" value="1,028,079"/>	<input type="text" value="1,038,366"/>	None
	Repair RE	For the cost of repairs to capital improvements or equipment.	<input type="text" value="108,316"/>	<input type="text" value="109,399"/>	None
	Workers Compensation	For self-insured Workers Compensation and benefits.	<input type="text"/>	<input type="text"/>	
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	<input type="text" value="220,501"/>	<input type="text" value="222,706"/>	Use if the district receives Unemployment claims.
	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 + (add)	To cover property loss.	<input type="text"/>	<input type="text"/>	
	Liability	To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	<input type="text" value="155,555"/>	<input type="text" value="157,110"/>	Use to pay the Tax Certiorari cases.
	Reserve for	For unexpended			

Insurance Recoveries		proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="357,688"/>	<input type="text" value="361,265"/>	Use if there are retirement claims.
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="543,563"/>	<input type="text" value="549,052"/>	Use to pay part of the District share of the ERS expenses.
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"/>	
Single Other Reserve + (add)			<input type="text"/>	<input type="text"/>	

\* **NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/matserf/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/matserf/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 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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