

****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/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: emscmgt@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 25, 2022

Form Preparer Name: LORI PRINZ
Preparer's Telephone Number: (585) 494 - 122

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	24,991,065	25,524,093	2.13%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	9,024,961	9,183,231	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	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)	9,024,961	9,183,231	1.75%
F. Permissible Exclusions to the School Tax Levy Limit	189,703	210,512	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	8,886,165	8,972,719	
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)	8,835,258	8,972,719	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	50,907	0	
Public School Enrollment	927	929	0.22%
Consumer Price Index			<input type="text" value="4.7"/> %

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 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	4,809,811	6,310,896
Assigned Appropriated Fund Balance	875,000	875,000
Adjusted Unrestricted Fund Balance	2,586,373	1,048,277
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	10.35%	4.11%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 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	BUS PURCHASE RESERVE-2019	For the cost of any object or purpose for which bonds may be issued.	501,662	1,001,661	Purchase 2 large buses and 1 wheelchair bus
Capital	CAPITAL RESERVE-2019	For the cost of any object or purpose for which bonds may be issued.	6,259	6,259	None
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	433,858	433,858	None
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	127,346	127,346	None
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	2,836	102,836	Funding for future use
Property Loss + (add)		To cover property loss.			
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	5,866	5,866	None
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	0	0	None
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	1,540,052	1,471,561	To pay employees retirement benefits
Retirement Contribution	NYS RETIREMENT RESERVE	For employer retirement contributions to the	861,924	1,061,923	Funding for future use

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 TRS RESERVE
Reserve

448,501	598,501
---------	---------

Funding for future
use

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtsev/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 2022-23.
Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
------	-------	--------------