

\*\*\*\*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/mgtsserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 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 24, 2023

Form Preparer Name:   
Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2022-23 (A)</b>	<b>Proposed Budget 2023-24 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	25,524,093	25,972,402	1.76 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	9,183,231	9,223,509	
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)	9,183,231	9,223,509	0.44 %
F. Permissible Exclusions to the School Tax Levy Limit	210,512	94,269	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	8,972,719	9,129,240	
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)	8,972,719	9,129,240	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	929	920	-0.97 %
Consumer Price Index			8.0 %

<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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<b>Actual 2022-23 (D)</b>	<b>Estimated 2023-24 (E)</b>
Adjusted Restricted Fund Balance	5,292,159	9,133,723
Assigned Appropriated Fund Balance	869,023	800,000
Adjusted Unrestricted Fund Balance	3,974,971	1,101,150
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	15.57 %	4.24 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 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	SCHOOL VEHICLE	For the cost of any object or purpose	1,001,818	1,001,818	None
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	RESERVE-2022	for which bonds may be issued.			
Capital	CAPITAL RESERVE-2023	For the cost of any object or purpose for which bonds may be issued.	0	1,000,000	None
Capital	TECHNOLOGY AND EQUIPMENT RESERVE-2023	For the cost of any object or purpose for which bonds may be issued.	0	500,000	None
Capital	CAPITAL RESERVE-2019	For the cost of any object or purpose for which bonds may be issued.	6,919	0	Transfer into Capital Reserve-2023
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	434,000	504,000	None
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	127,387	247,288	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.	102,836	802,835	None
Property Loss + (add)		To cover property loss.			
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	205,868	705,867	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.	1,540,559	1,540,559	None
Retirement Contribution	NYS RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,062,207	2,062,207	None
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	TRS RESERVE		609,149	769,149	None

\* **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#reserrefunds>

\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.