

****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/mgtserv/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: DANIELLE MCAFEE
Preparer's Telephone Number: 518-565-5612

Shaded Fields Will Calculate	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	37,280,686	40,303,794	8.11 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	14,142,442	14,529,153	
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)	14,142,442	14,529,153	2.73 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	14,142,442	14,529,153	
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)	14,142,442	14,529,153	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,499	1,505	0.40 %
Consumer Price Index			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	2,765,163	3,015,958
Assigned Appropriated Fund Balance	1,264,400	2,570,036
Adjusted Unrestricted Fund Balance	7,888,483	5,552,038
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	21.16 %	13.78 %

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)**
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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	BUSES	For the cost of any object or purpose for which bonds may be issued.	422,228	422,270	The District plans to use a portion of this reserve towards the purchase of a new bus.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	RESERVE FOR WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	150,000	150,015	No planned usage in 2022-23.
Unemployment Insurance	RESERVE FOR UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	202,599	202,619	No planned usage in 2022-23.
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	141,364	141,374	No planned usage in 2022-23.
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			

Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability		For accrued 'employee benefits' due to employees upon termination of service.			
Retirement Contribution	RESERVE FOR RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	1,138,767	1,139,167	No planned usage in 2022-23.
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	RESERVE FOR RETIREMENT - TRS	Reserve for Retirement - TRS	711,000	961,000	No planned usage in 2022-23.

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/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