

****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: emscmgts@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: ROBERT YUSKO, JR.
Preparer's Telephone Number: 518-792-1212

<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	47,916,444	50,584,799	5.57 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	22,144,063	22,844,597	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
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)	22,144,063	22,844,597	3.16 %
F. Permissible Exclusions to the School Tax Levy Limit	413,525	501,193	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	21,730,538	22,343,404	
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)	21,730,538	22,343,404	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	2,004	1,968	-1.80 %
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	10,113,200	10,400,000
Assigned Appropriated Fund Balance	1,994,359	2,100,000
Adjusted Unrestricted Fund Balance	8,206,708	5,000,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	17.13 %	9.88 %

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	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	256,665	256,900	Will not be utilized in 22-23. Reserve approved by voters to be used for turf replacement. Project was approved in December 2021, but the turf work will not commence until the Summer of 2023.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	763,061	763,400	Will be utilized to the extent necessary.
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	150,032	50,000	Will be utilized to the extent necessary.
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	3,427,964	3,600,000	Will be utilized to fund potential

		types of uninsured losses.			uninsured losses resulting from claims brought against the district under NYS Child Victims Act.
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 RESERVE	For tax certiorari settlements.	18,827	75,000	Will be utilized to the extent necessary.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Liability	EBALR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	448,140	550,000	Will be utilized to the extent necessary.
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	4,065,546	4,600,000	Will be utilized to fund the District's annual ERS bill.
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	NYS TRS	To fund employer retirement contributions to the NYS Teachers' Retirement System (TRS).	980,211	1,200,000	Will be utilized to the extent necessary.

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/lstacctg.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
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