

****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 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: THOMAS P. MCDAID, JR.
Preparer's Telephone Number: 516 292 3696

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	36,020,048	38,885,897	7.96 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	24,858,449	25,465,878	
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)	24,858,449	25,465,878	2.44 %
F. Permissible Exclusions to the School Tax Levy Limit	405,897	373,833	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	24,452,552	25,092,045	
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)	24,452,552	25,092,045	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,208	1,200	-0.66 %
Consumer Price Index			8.0 %

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 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.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	2,942,772	3,998,694
Assigned Appropriated Fund Balance	386,765	176,689
Adjusted Unrestricted Fund Balance	2,740,799	1,555,436
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.61 %	4.00 %

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)**
Capital	CAPITAL 2015	For the cost of any object or purpose for which bonds may be issued.	105,676	105,676	None
Capital	CAPITAL 2019	For the cost of any object or purpose for which bonds may be issued.	122,165	650,000	None
Repair	NA	For the cost of repairs to capital improvements or equipment.	0	0	None
Workers Compensation	NA	For self-insured Workers Compensation and benefits.	0	0	None
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	70,131	70,131	To pay for unemployment claims in 2023-24, if any
Reserve for Tax Reduction	NA	For the gradual use of the proceeds of the sale of school district real property.	0	0	None
Mandatory Reserve for Debt Service	NA	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	None
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	145,261	145,261	To pay for any Uninsured losses, if any

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.

Property Loss	NA	To cover property loss.	<input type="text" value="0"/>	<input type="text" value="0"/>	None
Liability + (add)	NA	To cover incurred liability claims.	<input type="text" value="0"/>	<input type="text" value="0"/>	None
Tax Certiorari	NA	For tax certiorari settlements.	<input type="text" value="0"/>	<input type="text" value="0"/>	None
Reserve for Insurance Recoveries	NA	For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text" value="0"/>	<input type="text" value="0"/>	None
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="981,950"/>	<input type="text" value="1,030,386"/>	To pay for accrued employee benefits, if any
Retirement Contribution	ERS/TRS	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="1,517,589"/>	<input type="text" value="1,997,240"/>	To pay for the District's share of ERS/TRS
Reserve for Uncollected Taxes	NA	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text" value="0"/>	<input type="text" value="0"/>	None
Single Other Reserve	NA	na	<input type="text" value="0"/>	<input type="text" value="0"/>	None

*** 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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

<input type="button" value="Save"/>	<input type="button" value="Reset"/>	<input type="button" value="Save & Ready"/>
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