

****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:
Preparer's Telephone Number:

Shaded Fields Will Calculate	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	122,867,643	125,315,481	1.99 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	102,367,819	102,879,658	
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)	102,367,819	102,879,658	0.50 %
F. Permissible Exclusions to the School Tax Levy Limit	3,297,574	2,240,108	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	100,175,224	101,773,789	
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)	99,070,245	100,639,550	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	1,104,979	1,134,239	
Public School Enrollment	4,078	4,146	1.67 %
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	17,396,620	18,524,807
Assigned Appropriated Fund Balance	1,150,000	1,150,000
Adjusted Unrestricted Fund Balance	4,914,705	5,012,619
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

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	For the cost of any object or purpose for which bonds may be issued.	1,828,894	2,832,975	No planned use in 22-23
Repair	REPAIRS	For the cost of repairs to capital improvements or equipment.	2,797	2,798	No planned use in 22-23
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	1,247,289	1,223,035	Dependent upon actual claims filed and paid
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
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	For liability, casualty, and other types of uninsured losses.	553,559	553,934	Dependent upon uninsured claims pending
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred			

liability claims.

Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBALR-EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	1,022,975	1,025,950	No known retirements in 22-23 at this time
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	7,491,535	7,512,188	No planned use in 22-23
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	RETIREMENT SUBFUND-TRS		2,620,017	3,375,772	No planned use in 22-23

* **[NYSED Reserve Guidance:](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf)**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

[OSC Reserve Guidance:](http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds)
<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
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