

****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 2024-25 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 29, 2024

Form Preparer Name: D. TODD CAMPBELL, SUPERINTENDENT
Preparer's Telephone Number: 585-493-5450

Shaded Fields Will Calculate	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	24,650,566	26,593,447	7.88 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,670,098	4,763,500	
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)	4,670,098	4,763,500	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	2,845	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,859,802	4,853,623	
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)	4,670,098	4,760,655	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	189,704	92,968	
Public School Enrollment	831	812	-2.29 %
Consumer Price Index			4.12 %

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 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	8,469,733	9,653,119
Assigned Appropriated Fund Balance	356,265	300,000
Adjusted Unrestricted Fund Balance	986,023	1,063,738
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 *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year (Limit 200 Characters)**
Capital	2023 TRANSPORTATION VEHICLE RESERVE	For the cost of any object or purpose for which bonds may be issued.	959,158	971,383	no planned use in 2024-25
Capital	MAINTENANCE VEHICLES RESERVE	For the cost of any object or purpose for which bonds may be issued.	175,319	177,569	Proposition on the ballot for expenditure not to exceed \$149,000 for the purchase of 2 pieces of equipment
Capital	2019 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	879,015	890,415	no planned use in 2024-25
Capital	2022 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,074,421	3,101,446	no planned use in 2024-25
Capital	TRANSPORTATION VEHICLES RESERVE	For the cost of any object or purpose for which bonds may be issued.	92,639	93,839	Proposition on the ballot for expenditure not to exceed \$72,668 for the purchase of 1 Chevrolet Suburban
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	297,564	284,363	to pay for unexpected repairs to facilities or equipment
Workers Compensation	WORKERS' COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	508,329	514,929	no planned use in 2024-25
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State	244,584	247,824	\$40,000 to support the 2024-25 budget

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.

		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 RESERVE	For liability, casualty, and other types of uninsured losses.	192,969	195,369	no planned use in 2024-25
Property Loss + (add)		To cover property loss.			
Liability + (add)	RESERVE FOR LIABILITY CLAIMS	To cover incurred liability claims.	248,384	251,624	no planned use in 2024-25
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	509,472	515,772	to cover accrued benefits for employees on termination
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,657,738	1,679,638	\$100,000 to support the 2024-25 budget
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 TEACHERS' RETIREMENT SYSTEM CONTRIBUTI	To fund employer retirement contributions to the New York State Teachers' Retirement System	719,648	728,948	no planned use in 2024-25

* 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#reservecfunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2024-25. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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