

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:
Preparer's Telephone Number:

JOANNE GREENE
585-335-4000

<u>Shaded Fields Will Calculate</u>	Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	39,554,735	40,853,725	3.28 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	9,109,205	9,290,475	
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)	9,109,205	9,290,475	1.99 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	9,109,209	9,311,546	
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)	9,109,205	9,290,475	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	4	21,071	
Public School Enrollment	1,336	1,226	-8.23 %
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	9,180,827	12,595,832
Assigned Appropriated Fund Balance	1,500,000	1,250,000
Adjusted Unrestricted Fund Balance	1,582,189	1,634,149
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)**
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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	2016 CAPITAL	For the cost of any object or purpose for which bonds may be issued.	48	49	FOR CAPITAL PROJECTS
Capital	2022 BUS RESERVE	For the cost of any object or purpose for which bonds may be issued.	303,049	490,243	FOR PURCHASE OF BUS OR EQUIPMENT
Capital	2018 CAPITAL	For the cost of any object or purpose for which bonds may be issued.	719,554	2,728,854	FOR CAPITAL PROJECTS
Capital	BUS / EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	569,405	391,764	FOR PURCHASE OF BUSES AND EQUIPMENT
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	103,893	105,149	REPAIR OR IMPROVEMENTS TO EQUIPMENT
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	3,626,034	3,669,909	COST FOR UNEMPLOYMENT
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	1,363,205	1,363,205	COVER COST OF DEBT SERVICE

Debt Service		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	BENEFIT RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	583,931	590,994	PAY ACCRUED BENEFITS FOR EMPLOYEES
Retirement Contribution	RETIREMENT ERS	For employer retirement contributions to the State and Local Employees' Retirement System.	2,130,324	2,156,099	TO FUND EMPLOYER ERS CONTRIBUTION
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	RETIREMENT TRS	FOR RETIREMENT - TRS	1,086,420	1,099,566	FOR TRS RETIREMENT

* **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/listacctg.htm#reservefunds>

****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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