

\*\*\*\*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 2021-22 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 26, 2021

Form Preparer Name:   
Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2020-21 (A)</b>	<b>Proposed Budget 2021-22 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	8,661,976	8,825,479	1.89 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	4,206,129	4,206,129	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>			
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)	4,206,129	4,206,129	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	176,407	134,451	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	4,029,722	4,117,183	
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)	4,029,722	4,071,678	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	0	45,505	
Public School Enrollment	346	352	1.73 %
Consumer Price Index			1.23 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	2,431,831	2,438,150
Assigned Appropriated Fund Balance	614,548	780,000
Adjusted Unrestricted Fund Balance	1,346,316	1,193,545
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	15.54 %	13.52 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 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.	1,505,222	1,509,305	Reserve fund use for future Capital Project
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	244,414	244,960	Reserve fund use for unplanned repair costs
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	100,348	100,618	Reserve fund use for Workers' Compensation Claims
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	90,313	90,555	Reserve fund use for unemployment costs
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.	50,174	50,306	Reserve fund use for casualty and other types of losses, except for those for which insurance may be purchased
Property Loss	PROPERTY LOSS	To cover property loss.	50,174	50,306	Reserve fund use for property loss and

liability claims

Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	5,017	5,029	Reserve fund use for judgements and claims resulting from tax certiorari proceedings
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	For accrued 'employee benefits' due to employees upon termination of service.	90,313	90,555	Reserve fund use for contractual obligated costs due to employment separation
Retirement Contribution	ERS CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	200,696	201,236	Reserve fund use for employer contributions to NYSLRS
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	TRS CONTRIBUTIONS		95,160	95,280	Reserve fund use for employer contributions to NYSTRS

**\* NYSED Reserve Guidance:**  
[http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](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 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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