

****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:

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	8,825,479	8,972,391	1.66 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,206,129	4,252,735	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
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	4,252,735	1.11 %
F. Permissible Exclusions to the School Tax Levy Limit	134,451	62,727	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,117,183	4,190,008	
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)	4,071,678	4,190,008	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	45,505	0	
Public School Enrollment	352	347	-1.42 %
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	2,632,185	2,705,325
Assigned Appropriated Fund Balance	600,000	588,000
Adjusted Unrestricted Fund Balance	1,431,931	1,338,325
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	16.22 %	14.92 %

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.	1,508,947	1,509,231	Reserve fund use for future capital project
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	244,924	245,006	Reserve fund use for unplanned repair costs
Workers Compensation	WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	100,597	100,725	Reserve fund use for workers' compensation claims
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	90,537	90,631	Reserve 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.	50,299	50,328	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.	50,299	50,328	Reserve fund use for property loss and liability claims
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	5,030	5,042	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.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFITS & ACCRUED LIABILITIES	For accrued 'employee benefits' due to employees upon termination of service.	90,537	90,687	Reserve fund use for contractual obligated costs due to employment separation
Retirement Contribution	STATE AND LOCAL RETIREMENT SYSTEM CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	201,193	201,325	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.			
Single Other Reserve	TEACHER'S RETIREMENT SYSTEM CONTRIBUTIONS		142,775	168,195	Reserve fund use for employer contributions to NYSTRS

*** 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 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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