

\*\*\*\*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/mgtserg/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgts@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 24, 2023

Form Preparer Name:  
Preparer's Telephone Number:

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(585) 785-8000

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	22,743,000	24,041,000	5.71 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	7,384,204	7,384,204	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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)	7,384,204	7,384,204	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	7,720,721	7,664,850	
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)	7,384,204	7,384,204	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	336,517	280,646	
Public School Enrollment	850	829	-2.47 %
Consumer Price Index			8.0 %

<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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	9,452,676	5,976,884
Assigned Appropriated Fund Balance	726,766	586,742
Adjusted Unrestricted Fund Balance	909,718	961,640
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 *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
Capital	CAPITAL RESERVE FUND 2021	For the cost of any -object or purpose for which bonds may be issued.	1,587,557	1,160,226	A portion to be used on a successful project vote in May 2023. No intended use in 2023-2024
Capital	CAPITAL RESERVE 2015	For the cost of any object or purpose for which bonds may be issued.	2,948,461	0	The balance to be used upon a successful capital project vote in May 2023. No intended use in 2023-2024
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	RESERVE FOR WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	593,203	593,203	To cover anticipated annual appropriation of the 2023-24 school year. Estimate of \$63,000.
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	280,693	280,693	To cover anticipated annual appropriation of the 2023-24 school year. Estimate of \$12,000.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	RESERVE FOR DEBT	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	604,647	604,647	No intended use in 2023-2024

Insurance		For liability, casualty, and other types of uninsured losses.	<input type="text"/>	<input type="text"/>	
Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	
Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	145,902	145,902	No intended use in 2023-2024
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBLAR	For accrued 'employee benefits' due to employees upon termination of service.	538,679	538,679	No intended use in 2023-2024
Retirement Contribution	RESERVE FOR RETIREMENT CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	2,119,734	2,019,734	To cover part of the anticipated annual appropriation of the 2023-2024 school year. Estimate of \$100,0 00.
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 RESERVE FOR RETIREMENT CONTRIBUTIONS	For employer retirement contributions to the NYS Teachers' Retirement System	633,800	633,800	To cover part of the anticipated annual appropriation of the 2023-24 school year. Estimate of \$100,000.

\* **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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

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Save & Ready