

****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/mgtsev/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 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 24, 2023

Form Preparer Name: VINCENT B LOVE
Preparer's Telephone Number: (315) 218-2118

<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	188,367,855	203,270,342	7.91 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	98,574,564	101,747,931	
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)	98,574,564	101,747,931	3.22 %
F. Permissible Exclusions to the School Tax Levy Limit			
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	98,574,564	101,747,931	
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)	98,574,564	101,747,931	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	7,671	7,800	-0.93 %
Consumer Price Index			8.0 %

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 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.

Adjusted Restricted Fund Balance	18,768,033	19,203,735
Assigned Appropriated Fund Balance	5,250,000	5,650,000
Adjusted Unrestricted Fund Balance	9,327,478	8,696,479
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.95%	4.28%

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)**
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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.	3,568,253	3,607,653	To cover portion of local share on capital projects
Repair		For the cost of repairs to capital improvements or equipment.	<input type="text"/>	<input type="text"/>	
Workers Compensation	WORKERS COMP	For self-insured Workers Compensation and benefits.	3,672,382	3,692,382	To cover Wcomp payments in excess of budgeted appropriations
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.	<input type="text"/>	<input type="text"/>	
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	<input type="text"/>	<input type="text"/>	
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.	<input type="text"/>	<input type="text"/>	
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 + (add)	GENERAL LIABILITY	To cover incurred liability claims.	1,026,511	1,031,311	To cover unexpected liability claims
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	2,179,065	2,183,065	To cover Tax Cert payments in excess of budgeted appropriations
Reserve for Insurance		For unexpended proceeds of	<input type="text"/>	<input type="text"/>	

Recoveries Insurance recoveries at fiscal year end.

Employee Benefit Accrued Liability EMPLOYEE BENEFITS For accrued 'employee benefits' due to employees upon termination of service. 3,065,188 3,104,388 To cover cost of accrued liability for employee benefits

Retirement Contribution EMPLOYEE RETIREMENT SYSTEM For employer retirement contributions to the State and Local Employees' Retirement System. 3,065,202 3,101,202 To fund employer contributions to NYS Local Employees Retirement System

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 RETIREMENT SYSTEM To fund employer contributions to the NYS Teachers Retirement System 2,452,134 2,483,734 To fund employer contributions to NYS Teacher Retirement System

* NYSED Reserve Guidance: http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: http://osc.state.ny.us/localgov/pubs/llstacctg.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 Reset Save & Ready