

****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: KRISTOPHER WILLIAMSON
Preparer's Telephone Number: 607-758-4104

Shaded Fields Will Calculate	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	50,848,256	51,565,151	1.41 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	18,107,360	18,227,859	
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)	18,107,360	18,227,859	0.67 %
F. Permissible Exclusions to the School Tax Levy Limit	748,224	529,548	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	17,359,136	17,698,311	
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)	17,359,136	17,698,311	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	2,054	1,899	-7.55 %
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	6,355,350	5,357,795
Assigned Appropriated Fund Balance	308,359	400,000
Adjusted Unrestricted Fund Balance	2,033,633	1,633,633
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	3.17 %

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.	4,494,587	2,994,941	Voter approval obtained on Oct 13, 2021 to use \$1.5 million for 2021 CIP expenses
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	479,564	479,628	Anticipated use of \$100,000 for repairs
Workers Compensation	WORKERS COMP	For self-insured Workers Compensation and benefits.	1,285	77,286	If needed for workers comp payments
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	225,054	100,084	If needed for unemployment payments
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	0	0	n/a
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	399,157	399,163	If needed for debt service payments
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	245,723	205,756	If needed for insurance payments
Property Loss	N/A	To cover property	0	0	n/a

loss.

Liability + (add)	N/A	To cover incurred liability claims.	0	0	n/a
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	836,293	800,425	If needed for tax repayments
Reserve for Insurance Recoveries	N/A	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	a/0
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	72,823	97,834	If needed for employee benefit payments
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	1,841	101,841	No anticipated use of fund
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	n/a
Single Other Reserve	TRS RETIREMENT	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)	0	500,000	No anticipated use of fund

* **NYSED Reserve Guidance:**
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 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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