

****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: 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 26, 2021

Form Preparer Name: LISA KUHNEL
 Preparer's Telephone Number: 6075943341

<u>Shaded Fields Will Calculate</u>	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	16,904,975	17,880,462	5.77 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	5,210,384	5,210,384	
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)	5,210,384	5,210,384	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 ³	5,210,384	5,302,421	
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)	5,210,384	5,210,384	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	92,037	
Public School Enrollment	701	713	1.71 %
Consumer Price Index			1.23 %

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 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	2,654,614	4,904,665
Assigned Appropriated Fund Balance	600,000	500,000
Adjusted Unrestricted Fund Balance	2,389,521	1,429,913
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	14.14 %	8.00 %

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 RESERVE - TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	5,051	5,051	NONE
Capital	CAPITAL RESERVE - TRANSPORTATION	For the cost of any object or purpose for which bonds may be issued.	435,933	935,933	PURCHASE OF ONE SCHOOL BUS TO BE APPROVED IN MAY 2021 BUDGET VOTE
Capital	CAPITAL RESERVE - BUILDING	For the cost of any object or purpose for which bonds may be issued.	848,826	2,548,826	NONE
Repair	RESERVE FOR REPAIRS	For the cost of repairs to capital improvements or equipment.	124,803	200,803	NONE
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	139,103	189,103	PAY FOR ALLOWABLE EXPENSES AS THEY ARISE
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		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RSRV EMPL BENEFITS/ACCR LIAB	For accrued 'employee benefits' due to employees upon termination of service.	115,552	219,552	PAY FOR ALLOWABLE EXPENSES AS THEY ARISE
Retirement Contribution	RETIREMENT CONTRIB RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	490,483	640,483	NONE
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 + (add)					

* **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 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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