

****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/mgt/ser/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 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 26, 2021

Form Preparer Name: JAMIE RODGERS
Preparer's Telephone Number: 716-988-3293

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	15,763,271	16,437,677	4.28 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	3,376,578	3,410,344	
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)	3,376,578	3,410,344	1.00 %
F. Permissible Exclusions to the School Tax Levy Limit	175,447	207,922	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	3,211,251	3,280,662	
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)	3,201,131	3,202,422	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	10,120	78,240	
Public School Enrollment	553	544	-1.63 %
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	2,224,687	3,209,457
Assigned Appropriated Fund Balance	132,780	446,764
Adjusted Unrestricted Fund Balance	2,791,596	3,557,477
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	17.71 %	21.64 %

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	TRANSPORTATION RESERVE	For the cost of any object or purpose for which bonds may be issued.	348,276	348,276	No intended use in the 2021-22 School Year
Repair		For the cost of repairs to capital improvements or equipment.			

Workers Compensation	WORKERS' COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	50,216	344,592	To pay for Workers' Compensation Premiums and Benefits
Unemployment Insurance	34831 UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	34,831	100,000	To pay for increased unemployment claims
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 RESERVE	For liability, casualty, and other types of uninsured losses.	76,187	100,000	To pay unexpected claims from losses not covered by insurance
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 Liability	EMPLOYEE BENEFITS ACCRUED RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	719,451	850,000	To pay employee benefits to employees upon termination due to resignation or retirement
Retirement Contribution	EMPLOYEE RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	614,019	1,236,440	To pay ERS premiums and contributions
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	TRS RESERVE	To fund teacher retirement contributions to the Teachers Retirement System	149,820	229,074	To pay TRS Premiums and Contributions

* 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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