

****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 2025-26 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 28, 2025

Form Preparer Name:
Preparer's Telephone Number:

D. TODD CAMPBELL, SUPERINTENDENT
585-493-5450

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	26,593,447	26,870,036	1.04 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,763,500	4,854,007	
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)	4,763,500	4,854,007	1.90 %
F. Permissible Exclusions to the School Tax Levy Limit	2,845	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,853,623	4,925,000	
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)	4,760,655	4,854,007	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	92,968	70,993	
Public School Enrollment	820	813	-0.85 %
Consumer Price Index			2.95 %

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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	10,117,537	11,049,088
Assigned Appropriated Fund Balance	355,302	0
Adjusted Unrestricted Fund Balance	1,063,738	1,074,801
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 *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 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	2022 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	3,626,425	4,179,313	no planned use in 2025-26
Capital	TRANSPORTATION VEHICLES RESERVE	For the cost of any object or purpose for which bonds may be issued.	36,893	37,193	no planned use in 2025-26
Capital	2019 BUILDING CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	921,975	931,125	no planned use in 2025-26
Capital	MAINTENANCE VEHICLES RESERVE	For the cost of any object or purpose for which bonds may be issued.	68,027	68,852	no planned use in 2025-26
Capital	2023 TRANSPORTATION VEHICLE RESERVE	For the cost of any object or purpose for which bonds may be issued.	1,006,035	1,016,235	no planned use in 2025-26
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	296,829	299,859	to pay for unexpected repairs to facilities or equipment
Workers Compensation	WORKERS' COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	533,173	538,173	\$15,000 to support the 2025-26 budget
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	213,622	215,782	\$15,784 to support the 2025-26 budget
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.	202,400	204,485	no planned use in 2025-26
Property Loss + (add)		To cover property loss.			
Liability + (add)	RESERVE FOR LIABILITY CLAIMS	To cover incurred liability claims.	260,523	263,223	no planned use in 2025-26
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	551,144	556,844	to cover accrued benefits for employees on termination
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,636,297	1,952,797	\$300,000 to support the 2025-26 budget
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	RESERVE FOR TEACHERS' RETIREMENT SYSTEM CONTRIBUTI	To fund employer retirement contributions to the New York State Teachers' Retirement System	777,407	785,207	no planned use in 2025-26

* **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 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**