

****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 2026-27 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, 2026

Form Preparer Name:
Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	73,994,549	77,409,438	4.62 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	62,059,429	64,229,035	
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)	62,059,429	64,229,035	3.50 %
F. Permissible Exclusions to the School Tax Levy Limit	2,693,980	3,926,706	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	60,465,449	62,858,480	
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)	59,365,449	60,302,329	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	1,100,000	2,556,151	
Public School Enrollment	1,847	1,812	-1.89 %
Consumer Price Index			2.63 %

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 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	19,040,637	18,625,266
Assigned Appropriated Fund Balance	1,456,338	2,850,811
Adjusted Unrestricted Fund Balance	2,959,782	3,096,377
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 *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 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	2026 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	0	707,069	No planned expenditure from this reserve in 2026-2027.
Capital	2023 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	4,728,278	4,750,000	No planned expenditure from this reserve in 2026-2027.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
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 <small>+ (add)</small>		To cover property loss.			

Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	500,000	531,038	To be used to offset liability claims in the 2026-2027 year.
Tax Certiorari	CERTIORARI RESERVE	For tax certiorari settlements.	5,217,746	5,397,927	To pay certiorari settlements coming due via consent order and judgement.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EBALR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	221,040	234,762	To offset payment of accrued benefits upon termination of service.
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	3,735,460	3,967,348	No planned expenditure from this reserve in 2026-2027.
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 SUB RESERVE	For employer retirement contributions to New York State Teachers' Retirement System	2,859,604	2,988,286	No planned expenditure from this reserve in 2026-2027

* **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 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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