

****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:

JENNIFER SCHULTZ
(716) 942-3103

<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	10,132,000	10,558,807	4.21 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	3,186,268	3,253,180	
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)	3,186,268	3,253,180	2.10 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	3,186,268	3,272,814	
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)	3,186,268	3,253,180	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	19,634	
Public School Enrollment	207	180	-13.04 %
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	4,206,718	3,914,268
Assigned Appropriated Fund Balance	746,639	675,000
Adjusted Unrestricted Fund Balance	816,615	422,353
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.06 %	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)**
Capital	CAPITAL PROJECT RESERVE 2026	For the cost of any object or purpose for which bonds may be issued.	0	662,151	To fund future capital improvement projects
Capital	CAPITAL PROJECT RESERVE 2022	For the cost of any object or purpose for which bonds may be issued.	389,876	389,876	To fund future capital improvement projects
Capital	TRANSPORTATION RESERVE 2021	For the cost of any object or purpose for which bonds may be issued.	92,450	0	None-Reserve should be exhausted
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	177,470	177,470	To pay costs for workers compensation claims
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	424,096	100,000	To pay the cost of reimbursement to the state U/E insurance fund as needed
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,			

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.

restricted to debt service.

Insurance

For liability, casualty, and other types of uninsured losses.

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Property Loss
+ (add)

To cover property loss.

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Liability

To cover incurred liability claims.

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Tax Certiorari

For tax certiorari settlements.

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Reserve for Insurance Recoveries

For unexpended proceeds of insurance recoveries at fiscal year end.

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Employee Benefit Accrued Liability
EMP BENEFIT ACCRUED LIAB RESERVE

For accrued 'employee benefits' due to employees upon termination of service.

812,031	489,183
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To pay accrued employee benefits upon termination of service

Retirement Contribution
ERS RESERVE

For employer retirement contributions to the State and Local Employees' Retirement System.

2,014,039	1,814,039
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To pay obligations to the NYS Employees Retirement System beyond budgeted amount

Reserve for Uncollected Taxes

For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.

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Single Other Reserve
TRS CONTRIBUTION RESERVE

For employer retirement contributions to NYS TRS

296,756	281,549
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To pay obligations to the NYS Teachers Retirement system

* **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