

****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: 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 25, 2026

Form Preparer Name:

KERRIEANN PELLETTER

Preparer's Telephone Number:

716-965-6533

<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	14,194,347	14,982,238	5.55 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,123,697	4,242,810	
B. Tax Levy to Support Library Debt, if Applicable	42,540	42,540	
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)	4,166,237	4,285,350	2.86 %
F. Permissible Exclusions to the School Tax Levy Limit	100,342	133,745	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,123,697	4,242,810	
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)	4,023,355	4,109,065	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	100,342	133,745	
Public School Enrollment	405	405	0.00 %
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.

Adjusted Restricted Fund Balance	4,899,866	5,110,609
Assigned Appropriated Fund Balance	501,724	501,724
Adjusted Unrestricted Fund Balance	637,480	599,290
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.49 %	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	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,638,261	2,714,771	Capital Improvement Project
Repair	NA	For the cost of repairs to capital improvements or equipment.	0	0	0
Workers Compensation	NA	For self-insured Workers Compensation and benefits.	0	0	0
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	251,352	258,641	unemployment claims
Reserve for Tax Reduction	NA	For the gradual use of the proceeds of the sale of school district real property.	0	0	0
Mandatory Reserve for Debt Service	NA	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	0
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	330,464	340,048	uninsured losses
Property Loss	PROPERTY LOSS	To cover property loss.	76,377	78,592	0
Liability + (add)	NA	To cover incurred liability claims.	0	0	0
Tax Certiorari	NA	For tax certiorari settlements.	0	0	0
Reserve for Insurance Recoveries	NA	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	0

Employee Benefit Accrued Liability	EMPLOYEE BENEFITS	For accrued 'employee benefits' due to employees upon termination of service.	525,687	540,932	\$100,000 retirement buyouts
Retirement Contribution	RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	997,076	1,025,992	0
Reserve for Uncollected Taxes	NA	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	0
Single Other Reserve	RETIREMENT TRS	For employer contributions to the teachers retirement system	166,742	171,578	0

* **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