

****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: DANIEL S. SILKY
Preparer's Telephone Number: 315-683-5301

<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	20,732,622	22,793,004	9.94 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	10,059,402	10,561,767	
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)	10,059,402	10,561,767	4.99 %
F. Permissible Exclusions to the School Tax Levy Limit	275,076	483,253	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	9,660,293	10,078,514	
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)	9,784,326	10,078,514	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	-124,033	0	
Public School Enrollment	611	609	-0.33 %
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 Estimated 2026-27
(D) (E)

Adjusted Restricted Fund Balance	1,611,618	1,273,035
Assigned Appropriated Fund Balance	101,043	500,000
Adjusted Unrestricted Fund Balance	871,051	911,720
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.20 %	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)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

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 RESERVE	For the cost of any object or purpose for which bonds may be issued.	24,611	0	Not anticipating needing to use reserve.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	17,637	17,786	Not anticipating needing to use reserve.
Workers Compensation	WORKER'S COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	0	0	N/A
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	0	0	N/A
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	0	0	N/A
Mandatory Reserve for Debt Service	MANDATORY RESERVE FOR DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	N/A
Insurance	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	0	0	N/A
Property Loss	PROPERTY LOSS RESERVE	To cover property loss.	0	0	N/A
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	0	0	N/A
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	0	0	N/A
Reserve for Insurance	RESERVE FOR INSURANCE	For unexpended proceeds of	0	0	N/A

Recoveries insurance recoveries at fiscal year end.

Employee Benefit Accrued Liability	EBLAR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	1,179,500	1,189,495	The district has budgeted this reserve as a revenue source in the 2025-26 school budget.
------------------------------------	---------------	---	-----------	-----------	--

Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	433,389	65,754	The district has budgeted this reserve as a revenue source in the 2025-26 school budget.
-------------------------	-------------	--	---------	--------	--

Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	N/A
-------------------------------	-----	---	---	---	-----

Single Other Reserve	DEBT SERVICE	Proceeds from State aid received for a capital improvement used to pay down any existing debt still owed on that project	216,162	216,162	The district has budgeted this fund as a revenue source in the
----------------------	--------------	--	---------	---------	--

Single Other Reserve	TRS RESERVE	To fund employer retirement contributions to the Teachers'	0	0	N/A
----------------------	-------------	--	---	---	-----

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

Save	Reset	Save & Ready
------	-------	--------------