

Property Tax Report Card
420601 - FABIUS-POMPEY CSD

2024-2025 - Page 1
Official - as of 04/22/2025 09:45
PM

****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:

DANIEL S. SILKY
 315-683-5301

Shaded Fields Will Calculate	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	20,916,700	20,732,622	-0.88 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	9,590,430	10,059,402	
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)	9,590,430	10,059,402	4.89 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	9,590,430	9,935,369	
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)	9,590,430	10,059,402	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	-124,033	
Public School Enrollment	627	604	-3.67 %
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	2,796,448	2,283,532
Assigned Appropriated Fund Balance	637,600	101,043
Adjusted Unrestricted Fund Balance	260,089	829,305
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	1.24 %	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	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	23,674	23,930	Not anticipating needing to use reserve.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	16,965	17,149	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.	433,006	0	N/A
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION RESERVE	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.	197,928	0	N/A

Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	0	0	N/A
Reserve for Insurance Recoveries	RESERVE FOR INSURANCE RECOVERIES RESERVE	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	N/A
Employee Benefit Accrued Liability	EBLAR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	1,200,851	1,213,856	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.	739,293	747,300	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	TRS RESERVE	To fund employer retirement contributions to the Teachers' Retirement System	278,283	281,297	The district has budgeted this reserve as a revenue source in the 2025-26 school budget.

*** 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.**