

****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:

DONNA HOWARD

(716) 676-8028

<u>Shaded Fields Will Calculate</u>	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	23,135,837	23,348,178	0.92 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	4,454,874	4,632,771	
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)	4,454,874	4,632,771	3.99 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	4,528,924	4,632,771	
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)	4,454,874	4,632,771	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	74,050	0	
Public School Enrollment	644	674	4.66 %
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	2,207,499	1,959,739
Assigned Appropriated Fund Balance	1,866,656	1,772,325
Adjusted Unrestricted Fund Balance	3,461,626	2,049,739
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	14.96 %	8.78 %

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 - VEHICLE REPLACEMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	154,224	154,224	FUND TO OFFSET COSTS FOR FUTURE VEHICLE REPLACEMENTS, INCLUDING ZERO EMISSIONS BUSES
Capital	CAPITAL RESERVE 2023	For the cost of any object or purpose for which bonds may be issued.	212,266	212,266	FUND CAPITAL PROJECT COSTS TO OFFSET TAXPAYER IMPACT OF FUTURE CAPITAL PROJECTS
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	149,392	149,392	FUNDS USED FOR CAPITAL REPAIRS AS NEEDED FOR DISTRICT FACILITIES
Workers Compensation	WORKER'S COMP RESERVE	For self-insured Workers Compensation and benefits.	88,119	68,119	FUND NEEDED FOR POTENTIAL CLAIMS UNDER WORKER'S COMPENSATION
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	240,282	240,282	RESERVE TO COVER POTENTIAL UNEMPLOYMENT CLAIMS
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.	<input type="text"/>	<input type="text"/>	
Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	
Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari		For tax certiorari settlements.	<input type="text"/>	<input type="text"/>	
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EBALR RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	176,068	176,068	FUNDS FOR PAYMENT OF RETIREMENT LEAVE BENEFITS
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	989,570	889,570	FUND EXCESS EMPLOYER CONTRIBUTIONS FOR EMPLOYEES RETIREMENT SYSTEM
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TRS RESERVE	FOR EMPLOYER RETIREMENT CONTRIBUTIONS TO THE NYS TEACHERS RETIREMENT SYSTEM	368,135	317,578	FUND EXCESS EMPLOYER CONTRIBUTIONS FOR 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 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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