

****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: PATRICK FLAITZ
Preparer's Telephone Number: 607-324-1302

Shaded Fields Will Calculate	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	44,978,293	49,897,933	10.94 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,805,123	8,034,696	
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)	7,805,123	8,034,696	2.94 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	7,805,123	8,034,696	
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)	7,805,123	8,034,696	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	1,415	1,385	-2.12 %
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	15,147,130	13,175,673
Assigned Appropriated Fund Balance	2,964,153	3,860,000
Adjusted Unrestricted Fund Balance	1,755,835	1,800,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.90 %	3.61 %

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	2024-2034 TRANSPORTATION RESERVE (1 MILLION)	For the cost of any object or purpose for which bonds may be issued.	1,045,517	1,055,972	In combination with the transportation reserve above, expend to replace student transportation vehicles.
Capital	1 MILLION TRANSPORTATION RESERVE 2017-2027	For the cost of any object or purpose for which bonds may be issued.	138,860	140,249	Expend remainder of fund toward replacement student transportation vehicles.
Capital	CAPITAL IMPROVEMENT RESERVE FUND OF 2022-2032	For the cost of any object or purpose for which bonds may be issued.	3,806,983	3,845,053	None
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	984,457	994,302	Use for emergency repairs
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	65,076	65,726	None
Unemployment Insurance	UNEMPLOYMENT RESERVES	For reimbursement to the State Unemployment Insurance Fund.	71,760	70,000	Continue to pay unemployment expenses
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			

Mandatory Reserve for Debt Service	DEBT SERVICE FUND	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	2,382,493	2,406,318	Use to pay BAN interest.
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	1,649,601	449,600	Continue to utilize to resolve open cases.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFITS/ACCRUED LB	For accrued 'employee benefits' due to employees upon termination of service.	6,826,506	6,554,771	Continue to pay for employee sick/vacation day accruals upon retirement.
Retirement Contribution		For employer retirement contributions to the State and Local 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.			
Single Other Reserve	RESERVE FOR BONDED DEBT	RESERVE FOR BONDED DEBT (PRIMIUMS ON BAN)	189,553	0	None

* 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.