

Entity Name	NISKAYUNA CSD	 <b>SAMS</b> NEW YORK STATE EDUCATION DEPARTMENT STATE AID MANAGEMENT SYSTEM	
BEDS Code	530301		
Claim Year	2025-2026 <input type="button" value="SET VALUES"/>		

Welcome Matthew Leon (School Entity User)      CORE      04/06/2026 10:11 AM      Home | Issue Reporting | Help | Logout

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District Code:

Telephone:

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**Property Tax Report Card**

\*\*\*\*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/mgtsserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: [emscmgt@nysed.gov](mailto: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:

Preparer's Telephone Number:

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2025-26 (A)</b>	<b>Proposed Budget 2026-27 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	<input type="text" value="116,121,281"/>	<input type="text" value="121,302,975"/>	<input type="text" value="4.46"/> %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	<input type="text" value="66,280,014"/>	<input type="text" value="67,917,074"/>	
B. Tax Levy to Support Library Debt, if Applicable	<input type="text"/>	<input type="text"/>	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	<input type="text"/>	<input type="text"/>	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	<input type="text"/>	<input type="text"/>	
E. Total Proposed School Year Tax Levy (A+B+C-D)	<input type="text" value="66,280,014"/>	<input type="text" value="67,917,074"/>	<input type="text" value="2.47"/> %
F. Permissible Exclusions to the School Tax Levy Limit	<input type="text" value="4,167,499"/>	<input type="text" value="4,010,129"/>	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	<input type="text" value="62,644,803"/>	<input type="text" value="63,906,945"/>	
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)	<input type="text" value="62,112,515"/>	<input type="text" value="63,906,945"/>	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	<input type="text" value="532,288"/>	<input type="text" value="0"/>	
Public School Enrollment	<input type="text" value="4,340"/>	<input type="text" value="4,262"/>	<input type="text" value="-1.80"/> %
Consumer Price Index			<input type="text" value="2.63"/> %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> 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.

	<b>Actual 2025-26 (D)</b>	<b>Estimated 2026-27 (E)</b>
Adjusted Restricted Fund Balance	<input type="text" value="12,711,685"/>	<input type="text" value="12,864,536"/>
Assigned Appropriated Fund Balance	<input type="text" value="2,575,893"/>	<input type="text" value="2,575,893"/>
Adjusted Unrestricted Fund Balance	<input type="text" value="4,644,852"/>	<input type="text" value="4,852,119"/>
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	<input type="text" value="4.00"/> %	<input type="text" value="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)**
Capital + (add)	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	8,380,150	8,417,645	N/A
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS'	For self-insured Workers Compensation and benefits.	510,522	511,369	N/A
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	233,579	233,952	N/A
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	INSURANCE	For liability, casualty, and other types of uninsured losses.	254,499	254,499	N/A
Property Loss + (add)		To cover property loss.			
Liability + (add)		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	655,236	655,425	To pay for Tax Certiorari claims/decisions as
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE	For accrued 'employee benefits' due to employees upon termination of service.	182,892	182,892	N/A
Retirement Contribution	ERS RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,608,754	2,608,754	N/A
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 + (add)					

\* **NYSED Reserve Guidance:** [http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](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.