

Property Tax Report Card
421201 - ONONDAGA CSD

2025-2026 - Page 1
Official - as of 04/07/2026 11:11 AM

****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:
 Preparer's Telephone Number:

JOSEPH STERBANK
 315-552-5001

Shaded Fields Will Calculate	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	27,363,348	27,786,773	1.55 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	11,413,032	11,698,380	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	11,413,032	11,698,380	2.50 %
F. Permissible Exclusions to the School Tax Levy Limit	334,341	369,013	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	11,078,691	11,329,367	
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)	11,078,691	11,329,367	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	775	770	-0.65 %
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	3,817,411	3,929,016
Assigned Appropriated Fund Balance	1,162,932	937,438
Adjusted Unrestricted Fund Balance	1,094,514	1,111,471
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	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)**
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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.	308,771	610,000	For future capital project
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	267,915	269,000	Appropriate 75,000 for 26-27
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.			
Property Loss + (add)		To cover property loss.			
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	1,232,749	1,500,000	Utilize for court settlements

Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFITS	For accrued 'employee benefits' due to employees upon termination of service.	466,830	470,000	Appropriate 155,000 for 26-27
Retirement Contribution	EMPLOYEE RETIREMENT RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,181,782	1,250,000	Appropriate 430,000 for 26-27
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	TEACHER RETIREMENT SYSTEM RESERVE	To fund sub-fund teacher retirement	470,969	500,000	Appropriate 178,000 for 26-27

*** 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.**