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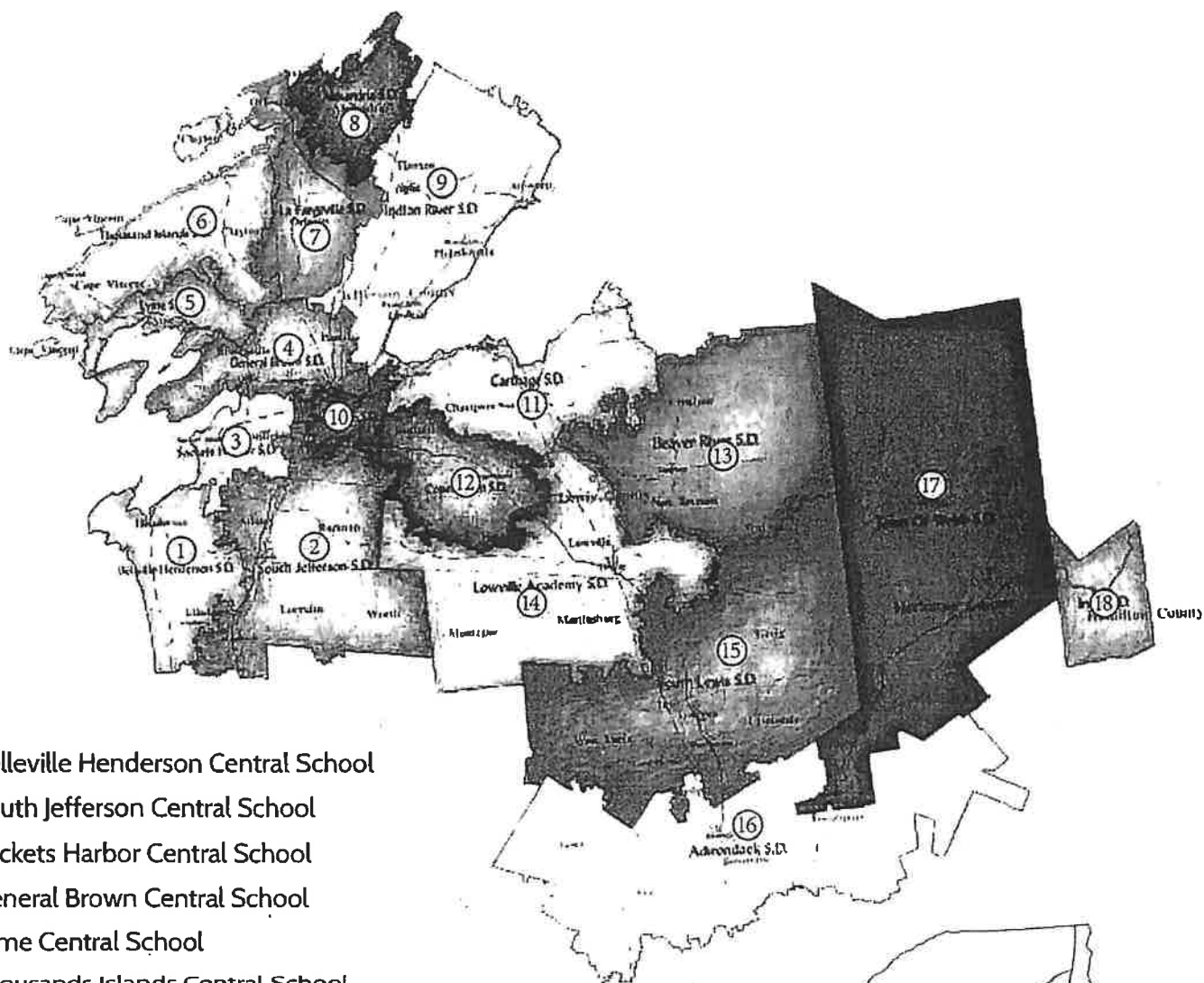
## TOWN OF WEBB UNION FREE

Diane Heroux, President  
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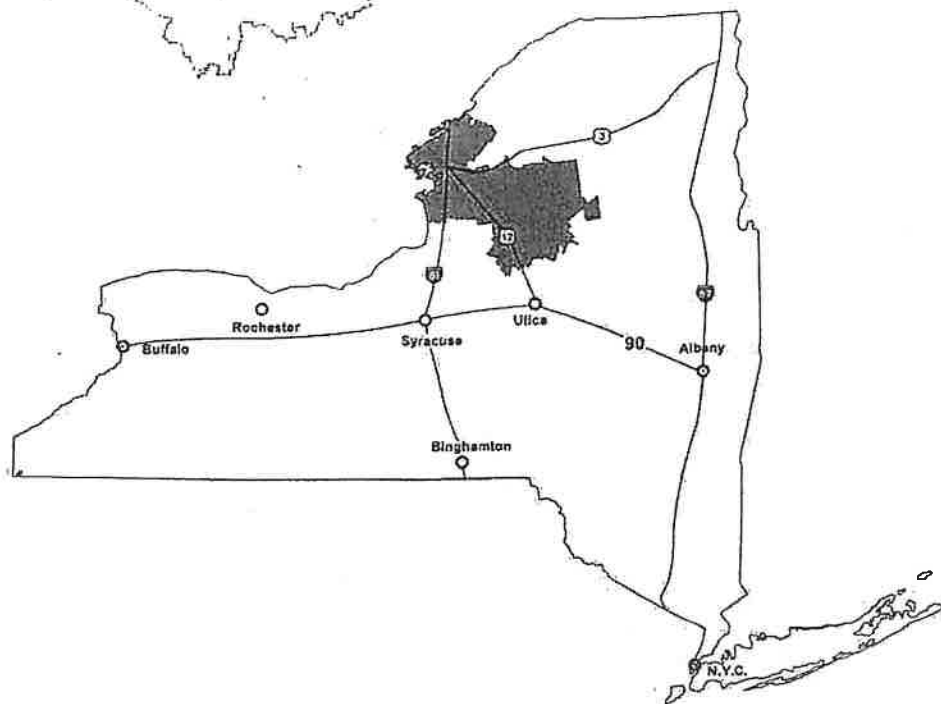
## WATERTOWN CITY SCHOOLS

Jason Harrington, President  
Rande Richardson, Vice President  
John Cain III  
Lorie Converse  
Tina Fluno  
Culley Gosier  
Milly Smith  
Dr. Larry Schmiegel, Superintendent

# *The School Districts of the Jefferson-Lewis-Hamilton-Herkimer-Oneida B.O.C.E.S. Region*



1. Belleville Henderson Central School
2. South Jefferson Central School
3. Sackett Harbor Central School
4. General Brown Central School
5. Lyme Central School
6. Thousands Islands Central School
7. LaFargeville Central School
8. Alexandria Central School
9. Indian River Central School
10. Watertown City School District
11. Carthage Central School
12. Copenhagen Central School
13. Beaver River Central School
14. Lowville Academy & Central School
15. South Lewis Central Schools
16. Adirondack Central School District
17. Town of Webb Central School District
18. Inlet Common School District





# BOCES

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Jefferson-Lewis-Hamilton-Herkimer-Oneida  
Board of Cooperative Education Services is an  
Equal Opportunity/Affirmative Action Employer

**LaFargeville Central School**  
**Claims Auditor Report - February 2025**

TOTAL \$533,821.91

*General Fund (A)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
2/7/2025	35	\$24,111.16	33198	33215	Approved
2/14/2025	36	\$209,027.00	33216	33256	Approved
2/21/2025	37	\$17,091.87	33257	33279	Approved
2/28/2025	38	\$39,797.80	33280	33303	Approved
TOTAL		\$290,027.83			

*Cafeteria (C)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
2/14/25	17	\$11,640.19	503811	503818	Approved
2/28/25	18	\$8,244.73	503819	503823	Approved
TOTAL		\$19,884.92			

*Capital Fund (H)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
2/7/2025	21	\$193,477.00	472	473	Approved
2/14/2025	22	\$22,000.00	474	474	Approved
2/28/2025	23	\$7,054.45	475	475	Approved
TOTAL		\$222,531.45			

*Backpack Program (CM)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
2/7/2025	8	\$535.64	202666	202667	Approved
2/21/2025	9	\$729.84	202668	202668	Approved
2/28/2025	10	\$112.23	202669	202669	Approved
TOTAL		\$1,377.71			

**LaFargeville Central School****Claims Auditor Report - March 2025**

TOTAL \$453,621.68

*General Fund (A)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
3/7/2025	39	\$6,935.07	33304	33313	Approved
3/14/2025	40	\$183,644.10	33314	33334	Approved
3/21/2025	41	\$17,130.42	33335	33348	Approved
3/28/2025	42	\$6,649.83	33349	33363	Approved
3/31/2025	43	\$39,960.00	33364	33413	Approved
TOTAL		\$254,319.42			

*Cafeteria (C)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
3/14/25	19	\$8,150.13	503824	503830	Approved
3/28/25	20	\$13,431.20	503831	503835	Approved
TOTAL		\$21,581.33			

*Capital Fund (H)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
3/7/2025	24	\$22,000.00	476	476	Approved
3/14/2025	25	\$5,369.44	477	477	Approved
3/21/2025	26	\$45,746.67	478	480	Approved
03/28/2025	27	\$67,155.31	481	481	Approved
TOTAL		\$140,271.42			

*Federal (F)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
3/7/2025	5	\$36,880.70	2347	2347	Approved
TOTAL		\$36,880.70			

*Backpack Program (CM)*

Date	Warrant #	Amount	Beginning Check #	Ending Check #	Comment(s)
3/7/2025	11	\$341.64	202670	202670	Approved
3/21/2025	12	\$227.17	202671	202671	Approved
TOTAL		\$568.81			

**NYSLRS**  
**Standard Work Day for Employees**

<b>TITLE</b>	<b>STANDARD WORK DAY (HRS/DAY)</b>
Bus Driver	8.00
Bus Driver/Laborer	8.00
Bus Monitor	8.00
Transportation Supervisor	8.00
Head Mechanic	8.00
Automotive Mechanic's Helper	8.00
Teacher Aide	6.50
Teacher Aide/Monitor	7.50
Food Service Helper	8.00
Assistant Cook	8.00
Cook Manager	8.00
Food Service Manager	8.00
Computer Support Specialist	8.00
Custodian	8.00
Cleaner	8.00
Head Custodian	8.00
Laborer	8.00
Building Maintenance Mechanic	8.00
Nurse	8.00
Typist	7.50
Typist	8.00
Clerk	8.00
Account Clerk	8.00
Business Manager	8.00
Confidential Secretary to the Superintendent	8.00
Chaperone	6.50
Treasurer	8.00
Deputy Treasurer	8.00
District Clerk	8.00
Tax Collector	8.00
School Safety Officer	8.00

**WATERTOWN CITY SCHOOL DISTRICT**  
**CONTRACT FOR HEALTH AND WELFARE SERVICES**

**THIS AGREEMENT** is made this 18th day of March 2025, by and between LaFargeville Central School District as President of the Board of LaFargeville Central School District party of the first part, and Jason B. Harrington as President of the Board of Education of the Watertown City School District, Watertown, NY, County of Jefferson, party of the second part.

**WITNESSETH**, that whereas the party of the first part has been duly empowered by the provisions of Section 912 of the Education Law to enter into a contract for the purpose of providing health and welfare services for children residing in said school district and attending nonpublic schools in the Watertown City School District, Watertown, NY, County of Jefferson to begin on September 4, 2024 and end on June 25, 2025.

**NOW**, therefore, the said party of the first part hereby agrees to pay the party of the second part the sum of \$372.56 for health and welfare services to be provided under Section 912 to approximately 4 children residing in said LaFargeville Central School District and attending nonpublic schools in said Watertown City School District.

**AND**, the party of the second part hereby agrees with the party of the first part as follows:

1. The health and welfare services provided shall consist of the following: Physician services, nursing services and dental hygienist services.
2. The party of the second part will also furnish the following equipment to be used in providing such services if requested by the authorities of the nonpublic school: Supplies and equipment for use by physician and school nurse, (i.e. scales, vision and hearing testing devices, health record forms, first aid supplies, and all other readily transportable equipment and supplies pertaining to delivery of services).

It is expressly agreed by and between the parties hereto that the services agreed to be supplied under this contract shall not include any teaching service.

In witness whereof, the parties have hereunto set their hands the day and year above written.

**PARTY OF THE FIRST PART: LaFargeville Central School District**

President of Board of Education: \_\_\_\_\_

Clerk of Board of Education: \_\_\_\_\_

**PARTY OF THE SECOND PART: Watertown City School District**

President of Board of Education: \_\_\_\_\_

Clerk of Board of Education: Michelle R. Gravelle



## **RESOLUTION**

At a Regular Meeting of the Board of Education of the LaFargeville Central School District (the "Board of Education"), held on April 14, 2025 at the District Offices, located at 20414 Sunrise Avenue, LaFargeville, Jefferson Co., New York 13656.

The meeting was called to order by Matthew Duffany, President of the Board of Education, and upon roll call, the following members were:

**PRESENT:** Matthew Duffany, Mary Ford-Waterman, Cortney Robinson, Matthew Timerman, Jada Walldroff

**ABSENT:**

**OTHERS ALSO PRESENT:** Travis Hoover, Todd Burkner, Mindy Ortiz, Nicole Parliament, Michelle Papin

The following Resolution was offered by Mr. Matthew Timerman, and seconded by Mary Ford-Waterman.

**WHEREAS**, Thousand Island Park has filed tax certiorari proceedings challenging the assessment on its property located at in the Town of Orleans for assessment year 2024; and

**WHEREAS**, Thousand Island Park has proposed settlement of all pending tax year challenges upon terms contained in the proposed "Stipulation of Settlement" attached as ***Exhibit "A"***; and

**WHEREAS**, the Town of Orleans and the School District recommend the settlement; and

**WHEREAS**, the Board of Education is willing to settle all proceedings.

**NOW, THEREFORE, BE IT RESOLVED** that:

1. The Board of Education agrees to settle the tax certiorari proceeding, subject to attorney approval, in accordance with the terms of the proposed "Stipulation of Settlement" attached as ***Exhibit "A"***.
2. This Resolution shall take effect immediately.

The question of the adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

**AYES: 5**

**NAYS: 0**

The Resolution was thereupon declared adopted.

Dated: April 14, 2025



**Michelle Papin, District Clerk**  
**LaFargeville Central School District**



STATE OF NEW YORK  
SUPREME COURT      COUNTY OF JEFFERSON

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In the Matter of the Application of  
THOUSAND ISLAND PARK CORPORATION,

Petitioner,

v.

Index No. EF2024-00003026

TOWN OF ORLEANS ASSESSOR,  
TOWN OF ORLEANS BOARD OF ASSESSMENT  
REVIEW and the TOWN OF ORLEANS,  
JEFFERSON COUNTY, NEW YORK,

Hon. William F. Ramseier

Respondents.

LAFARGEVILLE CENTRAL SCHOOL DISTRICT,

Intervenor-Respondent.

To Review Real Property Assessment Pursuant to Article  
7 of the Real Property Tax Law (2024-2025)

---

WHEREAS, Petitioner Thousand Island Park Corporation ("TI Park"), commenced the above-captioned proceedings pursuant to Article 7 of the Real Property Tax Law against the Respondents (the "Town") to review the assessed valuation of real property and improvements located in the Town of Orleans identified by Tax Parcel I.D 12.12.-1.1 for the final assessment roll for the tax year 2024; and

WHEREAS, the Lafargeville Central School District ("District") has answered the petition as an intervening respondent;

WHEREAS, all parties including all special districts and levying units are desirous of settling the above-captioned proceeding;

WHEREAS, it is in the best interests of all parties to resolve the inherently complex issues involved in this proceeding and to avoid the uncertainty and expense of continued litigation;

**IT IS THEREFORE STIPULATED, AGREED AND ORDERED AS FOLLOWS:**

1. Approval of the settlement set forth herein and all required authorizations and resolutions by all parties, including Petitioner, Respondents and Intervenor-Respondent have heretofore been made and received by their respective counsel.

2. It is agreed that the assessed value for the TI Park property identified by Tax Parcel I.D. 12.12.-1.1 at issue for the final assessment roll for 2024 shall be corrected on the official 2024 tax roll and set at a total taxable assessed value of \$12,755,400.

3. It is agreed that any refunds, rebates or costs due as a result of the correction and reduction of the 2024 taxable assessed value are hereby waived by Petitioner.

4. The Parties specifically agree that the provisions of Real Property Tax Law Section 727 shall apply and that the TI Park property identified by Tax Parcel I.D. 12.12.-1.1 shall be set at a total taxable assessed value of \$12,755,400 for the final assessment rolls for years 2025, 2026 and 2027.

5. It is agreed that as a condition of this settlement and during the term hereof that upon execution of this stipulation and order TI Park shall adopt a rule, regulation or other requirement, that requires any party seeking conveyance or assignment of any interests of a lease of any structure within or up upon any lands within TI Park to complete and execute a current RP 5217 form and to submit the same to TI Park within thirty days of approval of said lease, conveyance or assignment. TI Park Corporation will, in turn, provide a copy of the fully executed RP 5217 form to the Town of Orleans Assessor within seven days of receipt thereof. Failure of TI Park or any party acquiring a leasehold interest of any structure to provide said RP 5217 form to the Assessor shall be a breach of this Agreement. Upon any alleged breach of the Agreement the Town will provide notice of said breach to TI Park in writing and an opportunity to cure within ten days. Upon failure by TI Park to cure any breach the Town may declare the Agreement terminated and the taxing jurisdictions will no longer be obligated to maintain the assessment pursuant to RPTL §727 and the Assessor may reassess the property.

6. This Consent Order and Settlement Stipulation is the full and final Stipulation between the parties. This Consent Order and Settlement Stipulation may not be modified except by a subsequent writing signed by the authorized representatives of all parties. It is specifically agreed between the parties that this Consent Order and Settlement Stipulation, any portion thereof, as well as all facts pertaining to the negotiation and execution of this Stipulation between the parties shall be inadmissible in any subsequent action or proceeding before any court of law or administrative body for any purpose, except that this Consent Order and Settlement Stipulation and its provision shall be admissible in any action or proceeding for enforcement of its provisions.

7. If any provision of this Consent Order and Settlement Stipulation prepared in accordance herewith, shall be determined to be invalid, illegal, null or void, or unenforceable to any extent, the remainder of this Consent Order and Settlement Stipulation and its application shall not be affected and shall be enforceable to the fullest extent permitted by law.

8. This Consent Order and Settlement Stipulation is the full and final understanding and agreement of the parties with respect to the resolution of the above-captioned proceeding, superseding all prior written or verbal agreements.

9. This Consent Order and Settlement Stipulation can be executed in any number of counterparts, each of which shall constitutes a duplicate original hereof.

Dated: \_\_\_\_\_ Dated: \_\_\_\_\_ Dated: \_\_\_\_\_

\_\_\_\_\_  
Peter J. Crossett, Esq.  
Counsel For Petitioner

\_\_\_\_\_  
James Burrows, Esq.  
Counsel For Respondents

\_\_\_\_\_  
Joseph Shields, Esq.  
Counsel for Intervenor-Respondent

**So ORDERED:** \_\_\_\_\_  
Honorable William F. Ramseier

Dated: \_\_\_\_\_

Jennifer L. Gaffney, *Superintendent*  
Jaime M. Cook, *Principal*  
Audrey Stevenson, *Treasurer*  
Jennifer L. DeForest, *District Clerk*



***Sackets Harbor Central School District***

215 South Broad Street  
P.O. Box 290  
Sackets Harbor, New York 13685  
Phone: 315.646.3575 Fax: 315.646.1038

**Board of Education**  
Angela A. Green, *President*  
David W. Altieri, *Vice President*  
Cheryl M. Chaif  
Brian C. Robbins  
Mark A. Malone

March 24, 2025

LaFargeville Central School District  
20214 Sunrise Ave  
La Fargeville, NY 13656

Dear Superintendent Hoover,

On behalf of the entire Sackets Harbor Central School District community, I extend congratulations to your Girls' Varsity Basketball Team on winning the State Championship! This incredible achievement is a testament to their hard work, determination, and teamwork throughout the season and into the postseason.

We are especially proud to see a fellow Frontier League school represent the North Country with such excellence. Their success is an inspiration to student-athletes across our region, and we celebrate this well-deserved accomplishment with you.

Once again, congratulations to your team, coaches, and entire school community!

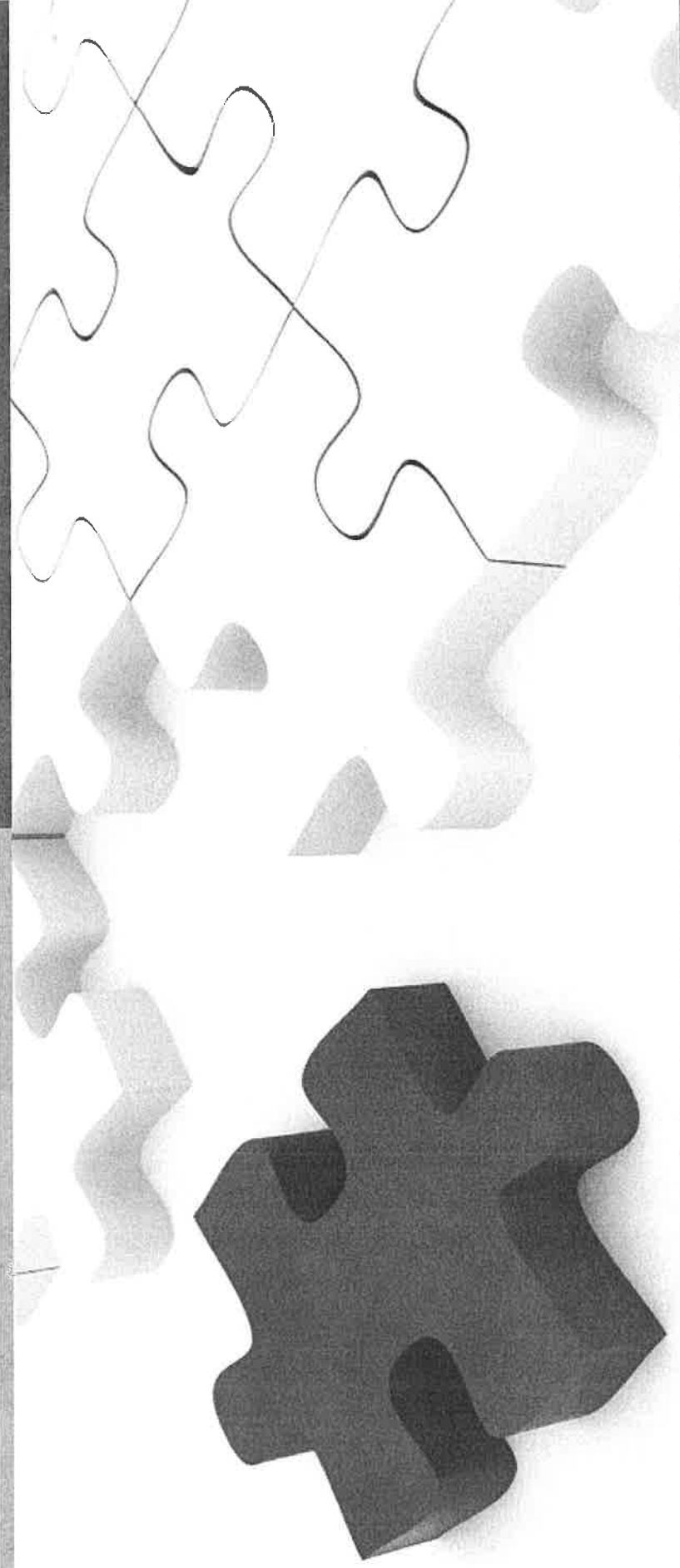
Best regards,

A handwritten signature in blue ink that reads "Jennifer L. Gaffney". The signature is fluid and cursive.

Jennifer L. Gaffney  
Superintendent & Athletic Director  
Sackets Harbor CSD

# **LaFargeville Central School**

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**2025-2026**

## **Budget Development**

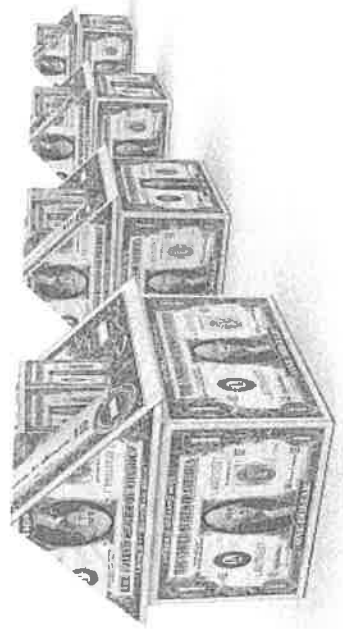
April 14, 2025

# Proposed Budget Overview

	Budgeted 2024-2025	Proposed 2025-2026	Dollar Change	Percent Change
Budget	12,743,232	12,806,741	63,509	.50
Tax Levy	4,532,836	4,623,853	91,017	2.01

# Estimated Tax Impact

Town	2024-25 Tax Rate (Actual)	2025-26 Tax Rate (Estimated)	Increase per 1,000	% Increase
Orleans	8.61244	8.785373	0.17	2.01%
LeRay	7.634811	7.788115	0.15	2.01%
Theresa	8.718766	8.893835	0.18	2.01%
Clayton	7.356459	7.504173	0.15	2.01%
Pamelia	7.356459	7.504173	0.15	2.01%
Alexandria	10.864924	11.083086	0.22	2.01%

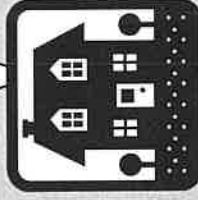




# Tax Impact of Proposed Budget

## Computation of Tax for Town at 100% Equalization

Assessed Value	\$100,000
Divided by 1,000	100
Estimated Tax Rate	X 7.20
	<hr/>
	\$ 720



## Computation of Tax for Town of Orleans

Assessed Value	\$100,000
Divided by 1,000	100
Equalization Rate	X .82
Estimated Tax Rate	X 8.78
	<hr/>
	\$ 720

# Proposed Revenues

SOURCE	BUDGETED 2024-2025	PROPOSED 2025-2026	CHANGE
State Aid	\$6,862,834	\$6,784,286	(\$78,548)
Tax Levy	4,532,836	4,623,853	\$91,017
Balance Appropriated	875,000	876,231	\$1,231
ERS Retirement Reserve	175,000	190,000	\$15,000
Employee Benefit Accrued Liability Reserve	15,000	10,000	(\$5,000)
Interest on Deposits	30,000	50,000	\$20,000
PILOT	28,289	29,371	\$1,082
Fuel	80,000	80,000	\$0
Refunds	50,000	50,000	\$0
Medicaid Reimbursements	5,000	15,000	\$10,000
Sale of Surplus	7,500	10,000	\$2,500
Miscellaneous	81,773	88,000	\$6,227
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$12,743,232</b>	<b>\$12,806,741</b>	<b>\$63,509</b>

# Year to Year Budget Changes

CATEGORY	AMOUNT
Salaries	214,489
Materials/Contractual	16,531
BOCES	-165,303
Benefits	129,516
Debt Service	-136,724
Transfer to Special Aid Fund	5,000
<b>TOTAL</b>	<b>63,509</b>



# Tax Levy History

School Year	Budget Vote	Actual	Tax Rate on True Value	Assessments	Tax Levy	Budget
2012-13	1.99%	1.41%	\$ 8.170101	\$ 407,717,367	\$ 3,374,766	\$ 10,163,046
2013-14	3.58%	1.89%	\$ 8.324578	\$ 414,119,955	\$ 3,495,459	\$ 10,528,501
2014-15	2.85%	1.29%	\$ 8.432151	\$ 424,750,177	\$ 3,595,078	\$ 10,700,812
2015-16	3.72%	2.44%	\$ 8.637476	\$ 430,926,856	\$ 3,728,959	\$ 10,882,981
2016-17	2.99%	2.09%	\$ 8.179210	\$ 434,616,749	\$ 3,840,638	\$ 10,953,980
2017-18	1.67%	0.71%	\$ 8.880391	\$ 439,242,089	\$ 3,904,830	\$ 11,140,908
2018-19	2.22%	1.01%	\$ 8.969897	\$ 443,833,228	\$ 3,991,652	\$ 11,440,900
2019-20	2.47%	1.22%	\$ 9.079657	\$ 449,168,175	\$ 4,090,200	\$ 11,879,075
2020-21	1.71%	-0.04%	\$ 9.076173	\$ 455,956,190	\$ 4,160,120	\$ 12,030,084
2021-22	0.00%	-2.09%	\$ 8.886743	\$ 464,265,723	\$ 4,160,120	\$ 11,900,000
2022-23	2.92%	-5.83%	\$ 8.368988	\$ 471,166,204	\$ 4,281,600	\$ 12,038,948
2023-24	2.58%	-14.60%	\$ 7.147022	\$ 525,392,206	\$ 4,391,853	\$ 12,343,431
2024-25	3.21%	-1.19%	\$ 7.062201	\$ 532,005,799	\$ 4,532,836	\$ 12,743,232

# Propositions

**BUDGET**

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1

Proposed  
General Fund  
Budget  
\$12,806,741

2

One Board Seat:  
Matthew Duffany's  
term will expire on  
June 30<sup>th</sup>



**VOTE**

---

**SCHOOL  
BUDGET**

**☒ VOTE**

**May 20, 2025  
1:00pm - 8:00pm  
District Cafeteria**



\*\*\*\*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: 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 28, 2025

Form Preparer Name:  
Preparer's Telephone Number:

NICOLE PARLIAMENT  
315-658-2241

<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	12,743,232	12,806,741	0.50 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	4,532,836	4,623,853	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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)	4,532,836	4,623,853	2.01 %
F. Permissible Exclusions to the School Tax Levy Limit	453,520	446,538	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	4,079,316	4,177,315	
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)	4,079,316	4,177,315	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0	
Public School Enrollment	492	435	-11.59 %
Consumer Price Index			2.95 %

<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 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	4,973,583	5,523,726
Assigned Appropriated Fund Balance	875,000	876,231
Adjusted Unrestricted Fund Balance	509,457	512,269
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 *	3/31/25 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 #2	For the cost of any object or purpose for which bonds may be issued.	1,275,837	1,782,271	No planned use in the 2025-2026 school year
Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,103,621	2,104,157	No planned use in the 2025-2026 school year
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.	141,595	141,536	Will be used to reimburse the State Unemployment Insurance Fund as necessary
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		To cover incurred liability claims.			
Tax Certiorari		For tax certiorari settlements.			
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	86,095	72,605	Will be used to pay accrued benefits upon retirement
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	948,157	1,123,157	Will be used to pay 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	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the New York State Teachers' Retirement System (TRS).	298,519	300,000	No planned use in the 2025-2026 school year

**\* NYSED Reserve Guidance:**

[http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](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 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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