

****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:

MAUREEN PHIPPEN LADD
315-668-4220

<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	98,563,083	103,896,223	5.41 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	32,074,927	34,274,931	
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)	32,074,927	34,274,931	6.86 %
F. Permissible Exclusions to the School Tax Levy Limit	0	0	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	32,074,927	34,274,931	
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)	32,074,927	34,274,931	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	3,430	3,346	-2.45 %
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

Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	85,488	85,488	Assessment disputes
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	SERVICE & TERMINATION RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	3,725,862	3,725,862	Payouts of retirement awards, if eligible employees retire
Retirement Contribution	EMPLOYEES RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	1,760,680	1,760,680	ERS Pension cost increases
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	TEACHERS RETIREMENT CONTRIBUTION RESERVE	To fund employee retirement contributions to the Teachers Retirement System (TRS)	1,170,357	1,170,357	TRS Pension cost increases

*** 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 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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Property Tax Report Card - 2025-2026 Certification

Change in Certification Process - Please submit electronically only. The Superintendent must submit the certification for the Property Tax Report Card.

Property Tax Report Card - Certification

This certification form must be completed using the State Aid Management System. In accordance with the Electronic Signatures and Record Act (ESRA), an electronic signature is an electronic sound, symbol or process, attached to or logically associated with an electronic record and executed and or adopted by a person with the intent to sign the record. An electronic signature is considered to be "attached to or logically associated with an electronic record" if the electronic signature is linked to the record during the transmission and storage. Therefore, when clicking on the "Certify" button below, such process shall be considered the electronic signature of the Superintendent of Schools.

AFFIDAVIT OF SUPERINTENDENT

I, the undersigned Superintendent of Schools of this school district for which the following report is made, being duly sworn, deposes and says that to the best of his/her knowledge, information, and belief that all the statements and data contained in the Property Tax Report Card were reviewed by the Superintendent of Schools.

CENTRAL SQUARE CSD

Trial Balance Report From 7/1/2024 - 6/30/2025



Account	Description	Debits	Credits
A 200	CASH CHASE	228,054.94	0.00
A 200FL	CHASE FLEX CHECKING	55,150.74	0.00
A 20101	CHASE GEN CHECKING	24,041.70	0.00
A 20102	CHASE BANK MMKT	17,433,813.65	0.00
A 201PB	PATHFINDER BANK MMKT	7,796,045.04	0.00
A 201TX	CHASE TAX COLLECTION ACCOUNT	1,942.77	0.00
A 20205	RESERVE ACCOUNTS	8,158,769.58	0.00
A 250	TAXES RECEIVABLE, CURRENT	1,752,390.12	0.00
A 39102	DUE FROM FEDERAL FUND	2,057,817.97	0.00
A 39107	DUE FROM SCHOOL LUNCH	56,178.85	0.00
A 510	ESTIMATED REVENUES	95,563,083.00	0.00
A 521	ENCUMBRANCES	20,234,967.22	0.00
A 522	EXPENDITURES	65,538,190.82	0.00
A 599	APPROPRIATED FUND BALANCE	4,456,329.16	0.00
A 600	ACCOUNTS PAYABLE	0.00	17,200.00
A 601	ACCRUED LIABILITIES	0.00	2,282,027.00
A 63007	DUE TO SCHOOL LUNCH	0.00	571.89
A 632	DUE STATE TEACHERS RETIREMENT	0.00	3,892,160.73
A 637	DUE TO EMPLOYEES RETIREMENT	0.00	432,589.25
A 701703	EMPLOYEE LOANS	53.50	0.00
A 701705	TEACHERS RETIREMENT	0.00	5.40
A 701706	FLEX PLAN	0.00	52,181.22
A 7018	STATE RETIREMENT	0.00	471.67
A 70200D	DENTAL INSURANCE	49.76	0.00
A 70200S	BLUE CROSS BLUE SHIELD INS.	0.00	2,639.74
A 70200V	VISION INSURANCE	0.51	0.00
A 7021	NYS INCOME TAX	61.54	0.00
A 7026	SOCIAL SECURITY TAX	0.00	102,137.72
A 7038	STUDENT DEPOSITS	0.00	5,816.88
A 7038CNYCF	CNY COMMUNITY FOUNDATION	0.00	2,129.63
A 7038MS	MIDDLE SCHOOL DEPOSITS	0.00	7,215.70
A 7038WALMART	WALMART MINI GRANT	0.00	193.04
A 806	NONSPENDABLE FUND BALANCE	0.00	967,960.00
A 814	WORKERS COMPENSATION RESERVE	0.00	1,243,794.41
A 821	RESERVE FOR ENCUMBRANCES	0.00	20,234,967.22
A 827	EMPLOYEE RETIREMENT CONTRIBUTION RESERVE	0.00	1,760,680.00
A 828	TEACHERS RETIREMENT CONTRIBUTION RESERVE	0.00	1,170,357.27
A 864	RESERVE TAX CERTIORARI	0.00	85,488.25
A 88930	RESERVE:SERVICE & TERMINATION	0.00	3,725,862.00
A 909	FUND BALANCE, UNRESERVED	0.00	6,705,010.44
A 910	APPROPRIATED FUND BALANCE	0.00	3,000,000.00
A 960	APPROPRIATIONS	0.00	100,019,412.16
A 980	REVENUES	0.00	76,281,837.24
A Fund Totals:		223,356,940.87	221,992,708.86
Grand Totals:		223,356,940.87	221,992,708.86