2025-26 Property Tax Report Card

671002 - WYOMING CSD

Contact Person: JOELLE C. STROUD

Telephone Number: (585) 495-6222

	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Total Budgeted Amount, not Including Separate Propositions	6,155,494	6,365,525
A. Proposed Tax Levy to Support the Total Budgeted Amount [1]	2,257,562	2,302,713
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)	2,257,562	2,302,713
F. Permissible Exclusions to the School Tax Levy Limit	640	0
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions [3]	2,257,323	2,302,973
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,256,922	2,302,713
I. Difference: (G - H); (negative value requires 60.0% voter approval) [2]	401	260
Public School Enrollment	144	136
Consumer Price Index	4.12%	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 SchoolTax Levy Limit and may affect voter approval requirements.

[3] For 2025-26, include any carryover from 2024-25 and exclude 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	2,509,166	2,765,945
Assigned Appropriated Fund Balance	390,000	734,000
Adjusted Unrestricted Fund Balance	246,220	254,621
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
Capital	Reserve For Capital Projects	To pay the cost of any object or purpose for which bonds may be issued.	388,108	392,000	No plan to use in the 2025-26 school year. Intended to be used to fund future capital projects.
Capital	2020 Vehicle, Machinery & Equipment Purchase Capital Reserve Fund	To pay the cost of vehicles, equipment, machinery or apparatus, furnishings for which financing is eligible under Local Finance Law.	277,771	230,560	$33,000 is intended to be used for a phone system upgrade in the 2025-26 school year.
Capital	2023 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	177,476	179,250	No plan to use in the 2025-26 school year. Intended to be used to fund future capital projects.
Capital	2025 Vehicle, Machinery & Equipment Purchase Capital Reserve Fund	To pay the cost of vehicles, equipment, machinery or apparatus, furnishings for which financing is eligible under Local Finance Law.	0	200,000	No plan to use in the 2025-26 school year.
Capital	2025 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	0	100,000	No plan to use in the 2025-26 school year. Intended to be used to fund future capital projects.
Repair	Reserve for Repairs	To pay the cost of repairs to capital improvements or equipment.	325,557	329,000	No plan to use in the 2025-26 school year. A portion of this reserve might be transferred to a building capital reserve fund in the future.
Unemployment Insurance	Reserve for Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	342,328	345,800	No intended use for 2025-26.
EBALR – Employee Benefit Accrued Liability	Reserve for Employee Benefits & Accrued Liabilities	For the payment of accrued 'employee benefits' due to employees upon termination of service.	619,727	525,900	Approximately $100,000 will be used to pay for retiree benefits in 2024-25.
Retirement Contribution	Reserve for Retirement System Credits	To fund employer retirement contributions to the State and Local Employees' Retirement System	317,723	327,900	Intended to be used to offset a portion of the ERS bill in the coming school years.
Other Reserve	Reserve for Teachers' Retirement System Contributions	To fund employer retirement contributions to the NYS Teacher's Retirement System (TRS)	140,573	135,535	No plan to use in the 2025-26 school year.