

2026-27 Property Tax Report Card

140207 - Sweet Home CSD

Contact Person: Donald Feldmann

Telephone Number: 716-250-1406

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not including Separate Propositions	105,576,012	108,607,147
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	54,486,662	56,283,605
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)	54,486,662	56,283,605
F. Permissible Exclusions to the School Tax Levy Limit	4,432,736	5,089,859
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	50,053,926	51,193,746
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	50,053,926	51,193,746
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	3,850	3,850
Consumer Price Index	2.95	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, include any carryover from 2025-26 and exclude 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	6,539,381	6,700,000
Assigned Appropriated Fund Balance	2,420,000	2,420,000
Adjusted Unrestricted Fund Balance	3,167,280	3,530,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.00%	3.25%

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
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	3,038,898	3150000	None
Repair	N/A	To pay the cost of repairs to capital improvements or equipment.	0	0	N/A
Workers' Compensation	Workers Compensation Reserve	To pay for Workers Compensation and benefits.	748,845	770,000	75,000 is allocated for Workers Compensation Expenses
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	458,463	465,000	None
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	0	0	N/A
Mandatory Reserve for Debt Service	Debt Service Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	321,732	80,000	None
Insurance	N/A	To pay liability, casualty, and other types of uninsured losses.	0	0	N/A
Property Loss	N/A	To establish and maintain a program of reserves to cover property loss.	0	0	N/A
Liability	N/A	To establish and maintain a program of reserves to cover liability claims incurred.	0	0	N/A
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	82,310	90,000	None
Reserve for Insurance Recoveries	N/A	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	0	0	None
EBALR - Employee Benefit Accrued Liability	Employee Benefits Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	235,432	250,000	None
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,653,705	1,700,000	None
Other Reserve	N/A		0	0	None