Cheektowaga-Sloan Union Free School District

2026-27 Property Tax Report Card

140709 - Cheektowaga-Sloan Union Free School District

Contact Person: Wayne W. Drescher, Business Manager Telephone Number: (716) 897-7800 Ext. 2405	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	$ 42,901,087	$ 44,146,792
A. Proposed Tax Levy to Support the Total Budgeted Amount	$ 15,754,588	$ 15,908,549
B. Tax Levy to Support Library Debt, if Applicable	$ -	$ -
C. Tax Levy for Non-Excludable Propositions, if Applicable	$ -	$ -
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)	$ 15,754,588	$ 15,908,549
F. Permissible Exclusions to the School Tax Levy Limit	$ 299,769	$ 201,633
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions	$ 15,619,235	$ 15,770,341
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	$ 15,454,819	$ 15,706,916
I. Difference: (G - H); (negative value requires 60.0% voter approval) [2]	$ 164,416	$ 63,425
Public School Enrollment	1,256	1,260
Consumer Price Index	2.95%	2.63%

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	$ 29,595,412	$ 29,801,174
Assigned Appropriated Fund Balance	$ 2,500,000	$ 2,100,000
Adjusted Unrestricted Fund Balance	$ 1,710,636	$ 1,765,872
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99%	4.00%

(Continued)

2026-27 Property Tax Report Card (Continued)
Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description	3/31/26 Actual Balance	6/30/26 Estimated Ending	Intended Use of the Reserve in the 2026-27 School Year
Capital	Capital Reserve 2 & 3	To pay the cost of any object or purpose for which bonds may be issued.	$ 18,457,167	$ 18,539,686	Partial use of capital reserves is expected in 2026-27.
Repair		To pay the cost of repairs to capital improvements or equipment.	$ -	$ -	The District does not utilize this reserve.
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers Compensation and benefits.	$ 337,547	$ 344,298	No use in 2026-27 school year.
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	$ 11,867	$ 12,104	No use in 2026-27 school year.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	$ -	$ -	The District does not utilize this reserve.
Mandatory Reserve for Debt Service	Debt Mandatory Reserve	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of District capital assets or improvements.	$ 298,483	$ 204,453	$100,000 to be used towards 2026-27 debt obligations
Insurance	Insurance Reserve	To pay liability, casualty, and other types of uninsured losses.	$ 35,601	$ 36,313	No use in 2026-27 school year.
Property Loss		To establish and maintain a program of reserves to cover property loss.	$ -	$ -	The District does not utilize this reserve.
Liability		To establish and maintain a program of reserves to cover liability claims incurred.	$ -	$ -	The District does not utilize this reserve.
Tax Certiorari	Tax Certiorari Reserve	To establish a reserve fund for tax certiorari settlements	$ 94,061	$ 95,942	No use in 2026-27 school year.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.	$ -	$ -	The District does not utilize this reserve.
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability Reserve	For the payment of accrued 'employee benefits' due to employees upon termination of service.	$ 2,632,145	$ 2,684,788	No use in 2026-27 school year.
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	$ 7,717,245	$ 7,871,590	No use in 2026-27 school year.
Reserve for Uncollected Taxes		For unpaid taxes not reimbursed by their city/county until the following fiscal year.	$ -	$ -	The District does not utilize this reserve.
Other Reserve	Grant and Donation Reserve	Funds that have been provided to the District that are restricted in use by the terms of a grant or donation.	$ 11,296	$ 12,000	These funds are expected to be expended during the 2026-27 school year in compliance with grant or donor stipulations.

The annual Budget Vote for the fiscal year 2026-27 by the qualified voters of the Cheektowaga-Sloan Union Free School District, Erie County, New York will be held at the John F. Kennedy High School - Gymnasium on Tuesday, May 19, 2026 between the hours of 12:00 pm (Noon) and 9:00 pm at which time the poll will be open for voting.

Property Tax Report Card is presented in accordance with:
New York State Education Law Section 1716(7), Section 2601-a(3) and Chapter 97 of the Laws of 2017