

2026-27 Property Tax Report Card

671002 - WYOMING CSD		
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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	6,365,525	6,781,767
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	2,302,713	2,363,495
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)	2,302,713	2,363,495
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions ³	2,302,973	2,363,495
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	2,302,713	2,363,495
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	260	0
Public School Enrollment	136	125
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	2,829,939	3,083,320
Assigned Appropriated Fund Balance	734,000	734,000
Adjusted Unrestricted Fund Balance	254,621	271,271
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 *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	Reserve For Capital Projects	To pay the cost of any object or purpose for which bonds may be issued.	403,484	407,000	No plan to use in the 2026-27 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.	237,334	210,000	\$70,000 is intended to be used to install new access points in the 2026-27 school year.
Capital	2023 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	184,507	186,000	No plan to use in the 2026-27 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.	379,892	500,000	No plan to use in the 2026-27 school year. Intended to be used to fund future vehicle, machinery and equipment needs.
Capital	2025 Building Capital Reserve Fund	To pay the cost of any object or purpose for which bonds may be issued.	0	150,000	No plan to use in the 2026-27 school year. Intended to be used to fund future capital projects.
Capital	2026 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	100,000	No plan to use in the 2026-27 school year. Intended to be used to fund future vehicle, machinery and equipment needs.
Repair	Reserve for Repairs	To pay the cost of repairs to capital improvements or equipment.	338,455	0	No intended use for 2026-27.
Unemployment Insurance	Reserve for Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	355,890	359,000	No intended use for 2026-27.
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.	542,230	500,000	Approximately \$36,000 will be used to pay for retiree benefits in 2026-27.
Retirement Contribution	Reserve for State & Local Retirement System Contributions	To fund employer retirement contributions to the State and Local Employees' Retirement System	330,311	533,000	Intend to use approximately \$85,500 in 2026-27 to offset a portion of the ERS invoice due in the 2026-27 school year.
Other Reserve	Reserve for Teachers' Retirement System Contributions	To fund employer retirement contributions to the NYS Teacher's Retirement System (TRS)	139,445	138,320	Intend to use approximately \$72,000 in 2026-27 to offset a portion of the TRS liability due in the 2026-27 school year.