

2026-27 Property Tax Report Card

661601 - PELHAM UNION FREE SCHOOL DISTRICT

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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	96,290,000	98,260,000
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	74,375,921	77,142,413
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)	74,375,921	77,142,413
F. Permissible Exclusions to the School Tax Levy Limit	3,030,486	4,104,547
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	71,345,435	73,037,866
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	71,345,435	73,037,866
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	2,812	2,807
Consumer Price Index		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	12,261,351	10,553,358
Assigned Appropriated Fund Balance	2,210,000	2,210,000
Adjusted Unrestricted Fund Balance	3,851,605	3,930,400
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

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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	Pelham School District Athletic Field Capital Reserve Fund 2016	To pay the cost of any object or purpose for which bonds may be issued.	492,813	494,000	No use planned for 2026-27 school year.
Repair	Repair Reserve	To pay the cost of repairs to capital improvements or equipment.	610,308	611,000	No use planned for 2026-27 school year.
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance	Unemployment Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	160,644	161,000	No use planned for 2026-27 school year.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss	Property Loss Reserve	To establish and maintain a program of reserves to cover property loss.	38,135	38,200	No use planned for 2026-27 school year.
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Tax Certiorari Reserves	To establish a reserve fund for tax certiorari settlements	3,393,111	3,322,000	Pay settlements in pending tax certiorari proceedings.
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	EBALR	For the payment of accrued 'employee benefits' due to employees upon termination of service.	462,879	464,000	Pay accrued employee benefits due upon termination of service; amount will be determined at June 30, 2026.
Retirement Contribution	ERS Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,928,393	1,147,000	Appropriation of \$800,000 to support 2026-27 Budget.
Retirement Contribution	TRS Retirement Contribution Reserve	To fund employer retirement contributions to the Teachers' Retirement System	2,107,046	1,947,000	Appropriation of \$180,000 to support 2026-27 Budget.