

Property Tax Report Card

142601 - KENMORE-TONAWANDA UF

2025-2026 - Page 1
 Official - as of 04/16/2026 07:21 PM

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
[http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/.](http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/)

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 25, 2026

Form Preparer Name:
 Preparer's Telephone Number:

<u>Shaded Fields Will Calculate</u>	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	197,904,919	203,967,000	3.06 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	97,802,911	100,064,678	
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)	97,802,911	100,064,678	2.31 %
F. Permissible Exclusions to the School Tax Levy Limit	3,152,157	3,350,771	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	94,773,506	96,713,907	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	94,650,754	96,713,907	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	122,752	0	
Public School Enrollment	6,649	6,771	1.83 %
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, includes any carryover from 2025-26 and excludes 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	30,881,056	29,350,000
Assigned Appropriated Fund Balance	5,338,105	6,249,457
Adjusted Unrestricted Fund Balance	7,814,755	8,156,860
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.95 %	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 (Limit 200 Characters)**
Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	3,345,079	3,500,000	not intended for use in 2026-27
Repair	RESERVE FOR REPAIRS	For the cost of repairs to capital improvements or equipment.	1,798,668	1,850,000	not intended for use in 2026-27
Workers Compensation	RESERVE FOR WORKERS COMP	For self-insured Workers Compensation and benefits.	1,103,256	1,000,000	\$125,000 appropriation to cover workers comp claims
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	762,521	650,000	\$125,000 appropriation to cover unemployment insurance claims
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	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	5,897,296	5,100,000	\$1,000,000 appropriation for debt payments
Insurance	RESERVE FOR INSURANCE	For liability, casualty, and other types of uninsured losses.	6,115,529	6,300,000	not intended for use in 2026-27
Property Loss	N/A	To cover property loss.	0	0	N/A

Liability + (add)	N/A	To cover incurred liability claims.	<input type="text" value="0"/>	<input type="text" value="0"/>	N/A
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	<input type="text" value="242,711"/>	<input type="text" value="200,000"/>	\$50,000 appropriated for tax certiorari settlements
Reserve for Insurance Recoveries	N/A	For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text" value="0"/>	<input type="text" value="0"/>	N/A
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	<input type="text" value="1,173,708"/>	<input type="text" value="200,000"/>	\$1,000,000 appropriation for employee retirement benefit payments
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="9,192,288"/>	<input type="text" value="9,300,000"/>	\$100,000 appropriate for ERS payments
Reserve for Uncollected Taxes	N/A	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text" value="0"/>	<input type="text" value="0"/>	N/A
Single Other Reserve	RESERVE FOR ENCUMBRANCES	to account for encumbrances carried forward	<input type="text" value="1,250,000"/>	<input type="text" value="1,250,000"/>	Use based on prior year outstanding

*** NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

<input type="button" value="Save"/>	<input type="button" value="Reset"/>	<input type="button" value="Save & Ready"/>
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