

2025-26 Property Tax Report Card

0911001 - Peru Central School District

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	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	\$54,100,169	\$55,656,269	2.88%
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	\$20,016,514	\$20,613,777	
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)	\$20,016,514	\$20,613,777	2.98%
F. Permissible Exclusions to the School Tax Levy Limit	\$246,184	\$287,985	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	\$19,877,350	\$20,325,792	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$19,770,330	\$20,325,792	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	\$107,020	\$0	
Public School Enrollment	1,716	1,724	0.47%
Consumer Price Index			2.95%
	Actual 2024-25 (E)	Estimated 2025-26 (E)	
Adjusted Restricted Fund Balance	\$3,434,171	\$2,653,614	
Assigned Appropriated Fund Balance	\$2,067,216	\$2,396,788	
Adjusted Unrestricted Fund Balance	\$4,648,465	\$3,499,412	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	8.59%	6.29%	

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 2025-26, include any carryover from 2024-25 and exclude any tax levy library debt or prior year reserve for excess tax levy, including interest.

Reserves	Description	03/31/2025 Balance	6/30/2025 Estimate	Intended Use in 2025-26
EBALR - Employee Benefit Accrued Liability	For accrued 'employee benefits' due to employees upon termination of service.	\$1,498,100	\$1,486,903	Up to and not exceeding \$300,000 may be used in 2025-26.
Retirement Contribution	For employer retirement contributions to the State and Local Employees' Retirement System.	\$676,614	\$683,823	Up to and not exceeding \$200,000 may be used in 2025-26 to offset ERS employer contributions.
Other Reserve	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS).	\$263,505	\$266,313	No planned use in 2025-26.
Tax Certiorari	For tax certiorari settlements.	\$201,312	\$201,312	No planned use in 2025-26.
Capital	For the cost of any object or purpose for which bonds may be issued.	\$15,155	\$15,263	No planned use in 2025-26.