

## 2026-27 Property Tax Report Card

### 0911001 - Peru Central School District

Contact Person: Kara Bowes

Telephone Number: 518-643-6003

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	\$55,656,269	\$56,518,175	1.55%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	\$20,613,777	\$21,269,382	
B. Tax Levy to Support Library Debt, if Applicable	\$0	\$0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	\$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)	\$20,613,777	\$21,269,382	3.18%
F. Permissible Exclusions to the School Tax Levy Limit	\$287,985	\$398,764	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	\$20,325,792	\$20,870,618	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$20,325,792	\$20,870,618	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	\$0	\$0	
Public School Enrollment	1,724	1,673	-2.96%
Consumer Price Index			2.63%
	Actual 2025-26 (E)	Estimated 2026-27 (E)	
Adjusted Restricted Fund Balance	\$2,614,682	\$2,355,703	
Assigned Appropriated Fund Balance	\$2,396,788	\$2,783,125	
Adjusted Unrestricted Fund Balance	\$4,231,862	\$2,829,769	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.60%	5.01%	

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 library debt or prior year reserve for excess tax levy, including interest.

Reserves	Description	03/31/2026 Balance	6/30/2026 Estimate	Intended Use in 2026-27
<b>EBALR - Employee Benefit Accrued Liability</b>	For accrued 'employee benefits' due to employees upon termination of service.	\$1,456,508	\$1,341,743	Up to and not exceeding \$300,000 may be used in 2026-27.
<b>Retirement Contribution</b>	For employer retirement contributions to the State and Local Employees' Retirement System.	\$701,504	\$710,431	Up to and not exceeding \$200,000 may be used in 2026-27 to offset ERS employer contributions.
<b>Other Reserve</b>	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS).	\$273,199	\$276,675	No planned use in 2026-27.
<b>Tax Certiorari</b>	For tax certiorari settlements.	\$254,534	\$0	Existing Tax Certiorari claims are anticipated to be settled, resulting in no planned use in 2026-27.
<b>Capital</b>	For the cost of any object or purpose for which bonds may be issued.	\$26,537	\$26,854	No planned use in 2026-27.