

2026-27 Property Tax Report Card

000601 - Chazy Union Free School		Proposed Budget 2026-27 (B)	
Contact Person:	Kaitlin Temeuli	Budgeted 2025-26 (A)	15,587,000
Telephone Number:	518-948-7135 ext. 507		6,087,820
Total Budgeted Amount, not including Separate Proposals		14,388,000	15,587,000
A. Proposed Tax Levy to Support the Total Budgeted Amount, ¹		5,859,307	6,087,820
B. Tax Levy to Support Library Debt, if Applicable		38,000	39,000
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A + B + C + D)		5,897,307	6,126,820
F. Permissible Exclusions to the School Tax Levy Limit		361,124	431,915
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³		5,611,980	5,663,588
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		5,488,183	5,655,905
I. Difference (G - H); (negative value requires 80.0% voter approval) ²		112,807	27,861
Public School Enrollment		454	441
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	156,661	235,314
Assigned Appropriated Fund Balance	693,870	1,043,188
Adjusted Unrestricted Fund Balance	2,345,712	2,098,378
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	16.30%	13.40%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital		To pay the cost of any object or purpose for which bonds may be issued.	35463	64136 No planned usage for 26-27.
Repair		To pay the cost of repairs to capital improvements or equipment.		
Workers' Compensation		To pay for Workers Compensation and benefits		
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	18659	17199 Offset any unemployment costs.
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		To establish and maintain a program of reserves to cover property loss.		
Liability		To establish and maintain a program of reserves to cover liability claims incurred.		
Tax Certiorari		To establish a reserve fund for tax certiorari settlements.		
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.		
EBALR - Employee Benefit Accrued Liability		For the payment of accrued employee benefits due to employees upon termination of service.	83859	111047 Retirements in next 3 years.
Retirement Contribution		To fund employer retirement contributions to the State and Local Employees' Retirement System	22476	22632 No planned usage for 26-27
Other Reserve				