

Property Tax Report Card
580503 - EAST ISLIP UFSD

2025-2026 - Page 1
Official - as of 04/22/2026 10:24 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

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: STEPHEN D. HARRISON
 Preparer's Telephone Number: 631-224-2020

<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	129,344,148	132,460,346	2.41 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	77,602,182	79,046,769	
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)	77,602,182	79,046,769	1.86 %
F. Permissible Exclusions to the School Tax Levy Limit	1,914,868	1,853,340	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	76,132,363	77,193,429	
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)	75,687,314	77,193,429	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	445,049	0	
Public School Enrollment	3,435	3,374	-1.78 %
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	25,224,647	25,335,442
Assigned Appropriated Fund Balance	4,583,626	4,294,900
Adjusted Unrestricted Fund Balance	5,160,520	5,298,414
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.99 %	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)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL RESERVE 2023/24	For the cost of any object or purpose for which bonds may be issued.	5,629,129	5,816,819	TO SUPPORT PROPOSITION ON THE 5/19/26 BALLOT.
Capital	CAPITAL RESERVE 2015/16	For the cost of any object or purpose for which bonds may be issued.	103,678	111,974	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	3,831,224	3,966,405	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Workers Compensation	WORKERS' COMOPENSATION RESERVE	For self-insured Workers Compensation and benefits.	1,891,334	1,467,941	TO SUPPORT PROJECTED EXPENSES ESTIMATED IN THE 2026/27 BUDGET.
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	153,072	153,071	TO SUPPORT PROJECTED EXPENSES ESTIMATED IN THE 2026/27 BUDGET.
Reserve for Tax Reduction	N/A	For the gradual use of the proceeds of the sale of school district real property.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Mandatory Reserve for Debt Service	N/A	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.

Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	38,357	39,651	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Property Loss	N/A	To cover property loss.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Liability + (add)	N/A	To cover incurred liability claims.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Tax Certiorari	N/A	For tax certiorari settlements.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Reserve for Insurance Recoveries	N/A	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Employee Benefit Accrued Liability	RESERVE FOR EMPLOYEE BENEFITS ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	6,088,621	6,088,621	TO SUPPORT PROJECTED EXPENSES ESTIMATED IN THE 2026/27 BUDGET.
Retirement Contribution	RETIREMENT CONTRIBUTION (ERS)	For employer retirement contributions to the State and Local Employees' Retirement System.	2,835,054	2,930,717	TO SUPPORT PROJECTED EXPENSES ESTIMATED IN THE 2026/27 BUDGET.
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.	0	0	NOT USED TO SUPPORT THE 2026/27 BUDGET.
Single Other Reserve	RETIREMENT CONTRIBUTION (TRS)	TO FUND EMPLOYER RETIREMENT CONTRIBUTIONS TO THE NEW YORK STATE TEACHER'S RETIREMENT SYSTEM (TRS)	4,654,178	4,760,243	TO SUPPORT PROJECTED EXPENSES ESTIMATED IN THE 2026/27 BUDGET.

* 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.

Save	Reset	Save & Ready
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