

|                    |                                                     |                                                                                                                                                                      |
|--------------------|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Entity Name</b> | FIRE ISLAND UFSD                                    |   |
| <b>BEDS Code</b>   | 580514                                              |                                                                                                                                                                      |
| <b>Claim Year</b>  | 2025-2026 <input type="button" value="SET VALUES"/> |                                                                                                                                                                      |

**Welcome Jackie Lizza (School Entity User)**     **CORE**     03/31/2026 08:35 AM     [Home](#) | [Issue Reporting](#) | [Help](#) | [Logout](#)

[Entity Info](#) | [Forms](#) | [Activity Log](#) | [Reports](#)

You Have Selected the 'Official' Data Area.

[Print Legacy](#) | [Print Form](#) | [Print Blank](#) | [Print Text Only](#)

|                 |                  |                |                |
|-----------------|------------------|----------------|----------------|
| District Name:  | FIRE ISLAND UFSD | District Code: | 580514         |
| Contact Person: | JACQUELINE LIZZA | Telephone:     | (631) 583-5626 |
|                 |                  | Tel Extension: |                |

## Property Tax Report Card

\*\*\*\*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/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: [emscmgts@nysed.gov](mailto: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:          | JACKIE LIZZA |
| Preparer's Telephone Number: | 631-583-5626 |

| <u>Shaded Fields Will Calculate</u>                                                                                                                          | Budgeted<br>2025-26<br>(A) | Proposed Budget<br>2026-27<br>(B) | Percent Change<br>(C) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------|-----------------------|
| Total Budgeted Amount, not including Separate Propositions                                                                                                   | 6,098,125                  | 6,210,129                         | 1.84 %                |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>                                                                                       | 5,317,336                  | 5,390,287                         |                       |
| B. Tax Levy to Support Library Debt, if Applicable                                                                                                           |                            |                                   |                       |
| C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>                                                                                      |                            |                                   |                       |
| 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)                                                                                                             | 5,317,336                  | 5,390,287                         | 1.37 %                |
| F. Permissible Exclusions to the School Tax Levy Limit                                                                                                       | 0                          | 0                                 |                       |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>                                                                      | 5,460,049                  | 5,541,156                         |                       |
| 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) | 5,317,336                  | 5,390,287                         |                       |
| I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>                                                                             | 142,713                    | 150,869                           |                       |
| Public School Enrollment                                                                                                                                     | 41                         | 42                                | 2.44 %                |
| Consumer Price Index                                                                                                                                         |                            |                                   | 2.63 %                |

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> 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<br>(D) | Estimated 2026-27<br>(E) |
|---------------------------------------------------------------------|-----------------------|--------------------------|
| Adjusted Restricted Fund Balance                                    | 3,858,288             | 4,570,120                |
| Assigned Appropriated Fund Balance                                  | 150,000               | 150,000                  |
| Adjusted Unrestricted Fund Balance                                  | 243,925               | 248,405                  |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00 %                | 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<br>+ (add)                    | CAPITAL      | For the cost of any object or purpose for which bonds may be issued.                                                    | 1,735,985              | 1,856,985                        | CAPITAL PROJECTS                                                                |
| Repair                                | REPAIR       | For the cost of repairs to capital improvements or equipment.                                                           | 138,299                | 143,516                          | REPAIRS                                                                         |
| Workers Compensation                  | WORKERS COMP | For self-insured Workers Compensation and benefits.                                                                     | 945,074                | 980,074                          | WORKERS COMPENSATION CLAIMS                                                     |
| Unemployment Insurance                | UNEMPLOYMENT | For reimbursement to the State Unemployment Insurance Fund.                                                             | 53,941                 | 55,975                           | UNEMPLOYMENT CLAIMS                                                             |
| Reserve for Tax Reduction             |              | For the gradual use of the proceeds of the sale of school district real property.                                       |                        |                                  |                                                                                 |
| Mandatory Reserve for Debt Service    |              | For proceeds from the sale of district capital assets or improvement, restricted to debt service.                       |                        |                                  |                                                                                 |
| Insurance                             |              | For liability, casualty, and other types of uninsured losses.                                                           |                        |                                  |                                                                                 |
| Property Loss<br>+ (add)              |              | To cover property loss.                                                                                                 |                        |                                  |                                                                                 |
| Liability<br>+ (add)                  |              | To cover incurred liability claims.                                                                                     |                        |                                  |                                                                                 |
| Tax Certiorari                        |              | For tax certiorari settlements.                                                                                         |                        |                                  |                                                                                 |
| Reserve for Insurance Recoveries      |              | For unexpended proceeds of insurance recoveries at fiscal year end.                                                     |                        |                                  |                                                                                 |
| Employee Benefit<br>Accrued Liability | EBLAR        | For accrued 'employee benefits' due to employees upon termination of service.                                           | 200,838                | 208,413                          | BENEFITS DUE TO EMPL OYEE AT RETIREMENT                                         |
| Retirement Contribution               | REIREMENT    | For employer retirement contributions to the State and Local Employees' Retirement System.                              | 1,011,623              | 1,049,782                        | TRS AND ERS                                                                     |
| Reserve for Uncollected Taxes         |              | For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year. |                        |                                  |                                                                                 |
| Single Other Reserve<br>+ (add)       |              |                                                                                                                         |                        |                                  |                                                                                 |

\* **NYSSED Reserve Guidance:** [http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve\\_funds.pdf](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