

**Property Tax Report Card**  
**442115 - FLORIDA UFSD**

**2022-2023 - Page 1**  
**Revision - as of 04/20/2023 04:00 PM**

\*\*\*\*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 2023-24 Budget Notice to: emscmgt@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 24, 2023**

Form Preparer Name: LAURIE CATAL  
 Preparer's Telephone Number: 845-651-3095

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	24,384,840	25,328,514	3.87 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	16,069,575	16,310,619	
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)	16,069,575	16,310,619	1.50 %
F. Permissible Exclusions to the School Tax Levy Limit	406,135	578,516	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	15,738,442	16,055,385	
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)	15,663,440	15,732,103	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	75,002	323,282	
Public School Enrollment	722	718	-0.55 %
Consumer Price Index			8.0 %

<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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	3,605,361	0
Assigned Appropriated Fund Balance	110,965	100,000
Adjusted Unrestricted Fund Balance	1,181,100	1,013,141
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.84 %	4.00 %

**Schedule of Reserve Funds**

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 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	For the cost of any object or purpose for which bonds may be issued.	1,588,748	1,756,707	n/a
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	72,756	86,276	N/A
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	INSURANCE RESERVE	For liability, casualty, and other types of uninsured losses.	63,159	76,678	N/A
Property Loss	PROPERTY LOSS RESERVE	To cover property loss.	170,689	184,209	N/A
Liability		To cover incurred liability claims.			

Tax Certiorari Reserve	TAX CERTIORARI RESERVE	For tax certiorari settlements.	232,296	245,816	Use based on tax certiorari settlements
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	378,139	313,659	Use based on payouts in retirement
Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	688,831	702,351	N/A
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	RETIREMENT CONTRIBUTION RESERVE- TRS SUB FUND		410,743	424,263	N/A

\* NYSED 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 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**