

### 2025-26 Property Tax Report Card

580211 - MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT		
Contact Person: Beth Rella	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
Telephone Number: (631) 265-8020		
Total Budgeted Amount, not Including Separate Propositions	294,838,307	304,667,738
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	160,044,884	163,578,159
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)	160,044,884	163,578,159
F. Permissible Exclusions to the School Tax Levy Limit	11,019,660	11,063,690
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	149,025,224	152,514,469
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	149,025,224	152,514,469
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	0	0
Public School Enrollment	9,550	9,630
Consumer Price Index		2.95%

<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 2025-26, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)
Adjusted Restricted Fund Balance	13,422,517	15,172,517
Assigned Appropriated Fund Balance	2,832,177	2,700,000
Adjusted Unrestricted Fund Balance	8,811,181	9,125,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.99%	3.00%

### Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Workers' Compensation	Worker's Comp.	To pay for Workers Compensation and benefits.	1,759,814	1,759,814	To pay worker's compensation
Unemployment Insurance	Unemployment Ins.	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	137,874	137,874	To pay unemployment
Insurance	Insurance	To pay liability, casualty, and other types of uninsured losses.	30,602	1,030,602	To pay insurance related claims
Property Loss	Property	To establish and maintain a program of reserves to cover property loss.	693,069	693,069	To pay property loss
Liability	Liability	To establish and maintain a program of reserves to cover liability claims incurred.	693,069	693,069	To pay claims
EBALR – Employee Benefit Accrued Liability	EBAL	For the payment of accrued 'employee benefits' due to employees upon termination of service.	8,490,927	8,490,927	To cover employee benefits
Retirement Contribution	ERS/TRS	To fund employer retirement contributions to the State and Local Employees' Retirement System	1,617,162	2,367,162	To cover retirement system costs