2026-27 Property Tax Report Card

580211 - MIDDLE COUNTRY CENTRAL SCHOOL DISTRICT

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	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)	Percent Change (C)
Total Budgeted Amount, not Including Separate Propositions	304,667,738	315,378,259	
A. Proposed Tax Levy to Support the Total Budgeted Amount [1]	163,578,159	167,387,402	
B. Tax Levy to Support Library Debt, if Applicable	0		
C. Tax Levy for Non-Excludable Propositions, if Applicable [2]	0		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0		
E. Total Proposed School Year Tax Levy (A + B + C - D)	163,578,159	167,387,402	
F. Permissible Exclusions to the School Tax Levy Limit	11,063,690	10,924,629	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions [3]	152,514,469	156,462,773	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	152,514,469	156,462,773	
I. Difference: (G - H); (negative value requires 60.0% voter approval) [2]	0	0	
Public School Enrollment	9,274	9,280	
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, 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	15,006,870	17,675,000
Assigned Appropriated Fund Balance	2,491,416	2,600,000
Adjusted Unrestricted Fund Balance	9,472,271	10,725,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.11%	3.40%

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
Workers' Compensation	Worker's Comp.	To pay for Workers Compensation and benefits.	2,208,306	3,000,000	To pay worker's compensation
Unemployment Insurance	Unemployment Ins.	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	168,790	175,000	To pay unemployment
Insurance	Insurance	To pay liability, casualty, and other types of uninsured losses.	282,069	950,000	To pay insurance related claims
Property Loss	Property	To establish and maintain a program of reserves to cover property loss.	726,293	750,000	To pay property loss
Liability	Liability	To establish and maintain a program of reserves to cover liability claims incurred.	726,293	750,000	To pay claims
EBALR – Employee Benefit Accrued Liability	EBAL	For the payment of accrued 'employee benefits' due to employees upon termination of service.	8,101,644	8,300,000	To cover employee benefits
Retirement Contribution	ERS/TRS	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,793,475	3,750,000	To cover retirement system costs