

**Property Tax Report Card
421101 - MARCELLUS CSD**

**2022-2023 - Page 1
Official - as of 05/03/2023 06:07 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/>.**

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 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 24, 2023

Form Preparer Name:
Preparer's Telephone Number:

<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	38,970,001	40,202,463	3.16 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	20,977,942	21,502,474	
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)	20,977,942	21,502,474	2.50 %
F. Permissible Exclusions to the School Tax Levy Limit	1,137,115	1,179,470	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	19,840,827	20,323,234	
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)	19,840,827	20,323,004	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	230	
Public School Enrollment	1,396	1,364	-2.29 %
Consumer Price Index			8.0 %

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 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	6,291,160	7,991,160
Assigned Appropriated Fund Balance	1,506,282	1,887,862
Adjusted Unrestricted Fund Balance	2,996,974	1,608,098
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	7.69 %	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)**
--------------	--------------	-----------------------	------------------------	----------------------------------	---

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.	0	3,300,000	Provide funding for construction of agriculture facilities
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	28,386	28,386	There is no planned use of these funds at this time.
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 + (add) To cover property loss.

--	--

Liability 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 Liability	EMPLOYEE BENEFIT AND ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	236,029	236,029	There is no planned use of these funds at this time.
----------------------------	--	---	---------	---------	--

Retirement Contribution	RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	2,726,745	2,726,745	There is no planned use of these funds at this time.
-------------------------	---------------------------------	--	-----------	-----------	--

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 + (add)

--	--

*** NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/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.**

Save	Reset	Save & Ready
------	-------	--------------