

## Property Tax Report Card

110901 - MARATHON CSD

2024-2025 - Page 1

Official - as of 05/15/2025 10:19  
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\*\*\*\*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 2025-26 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 28, 2025

Form Preparer Name:  
Preparer's Telephone Number:

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607-849-3224

<u>Shaded Fields Will Calculate</u>	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	21,916,840	22,937,300	4.66%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	4,303,597	4,388,597	
B. Tax Levy to Support Library Debt, if Applicable	82,000	90,000	
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	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	4,385,597	4,478,597	2.12%
F. Permissible Exclusions to the School Tax Levy Limit	133,515	144,437	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	4,193,714	4,287,029	
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)	4,170,082	4,244,160	
I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>	23,632	42,869	
Public School Enrollment	713	707	-0.84%
Consumer Price Index			<div style="border: 1px solid black; padding: 2px;">2.95</div> %

<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, includes any carryover from 2024-25 and excludes 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	5,166,899	5,327,000
Assigned Appropriated Fund Balance	551,553	500,000
Adjusted Unrestricted Fund Balance	900,352	925,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.11%	4.03%

## 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 (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	2018 CAPITAL RESERVE-BUSES, VEHICLES, & EQUIPMENT	For the cost of any object or purpose for which bonds may be issued.	700,000	710,000	None
Capital	CAPITAL RESERVE FOR TECHNOLOGY	For the cost of any object or purpose for which bonds may be issued.	140,000	142,800	None
Capital	2018 CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	931,154	431,154	Upcoming voter approved capital project
Repair	REPAIR RESERVE	For the cost of repairs to capital improvements or equipment.	146,200	149,000	None
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	387,642	395,000	Workers Compensation expenses
Unemployment Insurance	UNEMPLOYMENT INSURANCE RESERVE	For reimbursement to the State Unemployment Insurance Fund.	252,412	255,000	None
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE FUND	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	1,331,813	1,350,000	Debt service payments



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 Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	1,111,958	1,075,000	To pay employee benefits due at retirement
Retirement Contribution	EMPLOYER RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the State and Local Employees' Retirement System.	972,438	986,000	To pay contributions to the Employee Retirement System
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	TEACHER RETIREMENT CONTRIBUTION RESERVE	For employer retirement contributions to the Teacher Retirement System	525,095	535,000	To pay contributions to the Teacher Retirement System

\* **NYSED Reserve Guidance:**

[http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](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 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save &amp; Ready