## Scotia-Glenville School District Scotia, New York

To:

Andrew Giaquinto

From:

Christine Caruson

Subject:

2023-24 Tax Warrant

Date:

July 10, 2023

Attached please find the 2023-24 tax warrant and tax levy resolution for your review and BOE presentation. I have also attached the tax rate analysis model used during the budget process for arriving at a final tax rate for 2023-24.

The tax rate will increase by 1.49%. A comparison to prior years follows:

2022-23 - 1.00% increase

2021-22 - .45% decrease

2020-21 - 1.78% increase

2019-20 - 2.73% increase

The levy will increase by 2.99%. A comparison to prior years follows:

2022-23 - 1.61% increase

2021-22 - .13% increase

2020-21 - 2.66% increase

2019-20 - 2.54% increase

This tax rate increase is less than the 2.09% rate increase that was projected before the May budget vote due to assessed value growth of approximately \$19 million (prior year growth \$7.95 million). Assessed value growth was derived from Target (\$11,600,000), partial assessment for Dutch Meadows apartments (\$2,800,000), various new commercial buildings on Route 50 (\$1,200,000) and miscellaneous building permits for additions and new construction. The projected impact on a property assessed at \$160,000 will be an increase of \$57 before STAR. Last year, the increase amounted to \$37 before STAR.

The tax rate increase for the Scotia-Glenville Central School District for the Town of Glenville and Village residents will increase by 1.49% for 2023-24 based on

final equalization rates and assessed values received from ORPS and local assessors respectively. The tax levy is based on utilizing \$4,043,558 of fund balance (prior year budget \$4,519,504). The tax rate per \$1,000 for the three towns within the school districts is as follows:

| Town of Amsterdam | \$ 235.635 | (5.17 %) |
|-------------------|------------|----------|
| Town of Charlton  | 29.989     | (5.41 %) |
| Town of Glenville | 24.256     | (1.49%)  |

The tax levy will increase by \$941,814 to \$32,489,165. We can expect about 8% or \$2,625,000 to be derived from STAR (prior year \$2,629,580). The levy reflects an increase of 2.99% from the prior year which is below the allowable maximum tax levy cap of 4.33% and reflects the amount approved by a simple majority of the voters this past May.

The Basic STAR and Senior STAR exemptions will be calculated by a formula provided by ORPS to our tax preparer. The Basic STAR exemption savings is \$596 and the Enhanced STAR exemption savings is \$1,199. In 2019, revisions to the law were made to allow a choice of the STAR exemption (reflected on the tax bill) or the STAR credit (receive a check back from NYS after paying taxes). The STAR exemption savings cannot increase but the STAR credit can increase by as much as 2% each year.

Please let me know should you have questions or require additional information.

Attachments

|   |   |   |   | Tav   | Scotia-Glenvill<br>Rate Analysis Bu   |   | 701 m   | ** A-4-5-000  |   |  |   | I  |                        | -      |
|---|---|---|---|---|---|---|---|---|---|--|---|--|------------------------|--------|
|   | 971   | 10 10   | 11 11 May 21 10 11 11 11 11 11 11 11 11 11 11 11 11   |   | final AV and equ  |   |   | Frank I   | - ( ) ( ) to ( ) and  | 4 - CO-10 To 10 To |   |  | 3,881.07               | -      |
| 2   | 2.5   |   | C = 13 +-10, 1  | 23/24   | mas Av and equ  | inication rates   | 500 OI _ E  | - 10 town 46.5  |   |  |   | 1  | 3,823.91               |        |
|   | 352 51  |   | 500 1000 1000   | A   | g = 1 - 4 - 4 - 4 - 4   | THE RESERVE   |   | 5. 574  | The same of   | 35 - SHITT 6   |   |  | 57.16                  |        |
| 1   |   | 0.5   | process and a   | 1 mm m  | 7/7/2023  | []  | The second state of the   | 1   | F   |  | 1   |  |                        | -      |
|   | 23/24   |   | 250.000   |   | *   |   |   |   |   |  |   | 1  | +1 11                  | 1      |
| TAX LEVY  | \$32,489,166  | 5   | 10  |   | 1   |   |   |   |   |  |   | the same of the local  |                        | 1      |
| 1   |   |   |   | _ 5 DTV,5   | 100   |   |   |   |   | in them haven't  |   | (h)  | MA A SECTION           | 1      |
|   | A   |   | В.  |   | C   | D   |   |   | F   |  | G.  | 2023-2024  | 2022-2023              |        |
| 4   | TAXABLE   | 1 0 97  | Tropposite.   |   | EQUALIZATION  | VI 17260000 113   | PROPORTION  |   |   |  |   | ASSESSED   | ASSESSED               |        |
| TOWN  | ASSESSED<br>VALUE (a.)  | 1 1000  | VALUE (b.)  | 10 1 1444   | RATE  | FULL<br>VALUE (b.)  | FULL<br>VALUE (b.)  | 1   | PROPORTION USED   |  | PER TOWN  | TAX RATE<br>PER \$1000   | TAX RATE<br>PER \$1000 | INCR   |
|   | ***************************************   |   | 377000 10.7   | 715 VIET  | - BAILE   | YOUNG LINE  | 30000100  |   | DOED  |  | Luxionn   | FER FIGURE   | FER \$1000             | - NVCK |
| Glenvillo   | \$1,335,987,407   |   | \$1,335,993,407   |   | 0,68000   | \$ 1,964,696,187  | 0.99745947  | 832 mmor (  | 99.75%  |  | \$32,406,625  | 24.25668   | 23.89942               | 1.4    |
| Town of Charlton  | \$1,888,661   |   | \$1,888,661   |   | 0 55000   | \$ 3,433,929  | 0.00174338  |   | 0.17%   |  | \$56,641  | 29.98995   | 28.45160               | 5.4    |
| Town of Amsterdam   | \$109,911   |   | \$109,911   |   | 0.07000   | 5 1,570,157   | 0.00079716  |   | 0.08%   |  | \$25,899  | 235 63531  | 224.05632              | 5.1    |
|   |   |   |   |   | -   | Lance Contractor  | A R CHILD ST  | - I R45 -   | 2 2 2l  |  |   |  |                        |        |
| TOTALS  | \$1,337,985,979   | 1   | \$1,337,991,979   |   |   | \$ 1,969,700,273  | 1.00000000  |   | 100.00%   |  | \$32,489,165  |  |                        |        |
|   |   |   |   | W - William   | F Re II   |   | Decree of the   |   | 1000  |  |   | 1  |                        |        |
| BOE 23-24 Budget  | \$62,959,582  | 1   | Italian and a second  |   | P   | tentition in the  | Marz con conserva-  | 1 100000  |   |  |   |  | 30000                  |        |
| Projected 23-24 Revenues  | \$30,470,417  | -   | (a) Levy Purposes   | seed for the last   |   | Method of calculating abo<br>D = B divided by C   | ve data   | -0.0003300000   |   | 100 TO 10 |   |  | 11                     |        |
| Total Tax Levy for 2023-24  | \$32,489,165  | 200   | (b.) Apportionment Purpo  | ses   |   | E = D divided by the to   | atel of D   |   | 4   |  | ļ   |  | - 11 100               |        |
| 10tal 124 Luty 101 2023-24  | 202,402,100   |   | 1   | 2000  | 7   | G = tax levy times F  | and or o  |   |   |  |   | terms are a di   |                        | (      |
| ** / **   |   |   |   |   |   | H = G divided by A bri  | nes \$1000  |   |   |  |   |  |                        |        |
|   |   | 1 1   |   | THE TAIL THE  |   |   |   |   |   |  |   |  |                        |        |
|   |   |   | 0.0   |   |   |   |   |   |   |  |   |  |                        |        |
| 70,   |   | 1   | 1   | (4) 1 (4  | 9 XE 0 1  |   |   | 11 11112  |   | -  |   |  | 571 S                  | 1      |
|   |   |   |   |   |   |   |   | * (FIE  |   |  |   |  |                        |        |
| 4.1   | 1000  |   |   | 4 4 4 4   |   |   |   |   | *   | incr/dear  | incr/decr   | Prior Year   |                        |        |
| Rovenue   | Budget 22-23  | Budget 23-24  | DIFF  | % CHANGE  | % of Total  |   | Budget 22-23  | Budget 23-24  | %<br>Total  | \$ Difference  | % Change  | % of total   |                        |        |
| MEDICARE REIMBURS   | \$80,000  | \$100,000   | \$ 20,000   | 25.00%  | 0.16%   | GEN'L SUPP  | \$2,133,298   | 2,189,650   | 3.48%   | \$ Difference<br>\$ 55,352   | % Change<br>2.64%   | % of total<br>3.54%  |                        |        |
| MEDICARE REIMBURS BOCES RENTAL  | \$80,000<br>\$40,000  | \$100,000<br>\$30,000   |   | 25.00%<br>-25.00%   | 0.16%<br>0.05%  | PLANT OPER.   | \$2,133,298<br>\$3,527,054  | 2,189,650<br>3,592,909  | 3.48%<br>5.71%  | \$ Difference<br>\$ 56,362<br>\$ 65,855  | % Change<br>2.64%<br>1.87%  | % of total<br>3.54%<br>5.85%   |                        |        |
| MEDICARE REIMBURS BOCES RENTAL  | \$80,000<br>\$40,000<br>\$0   | \$100,000<br>\$30,000<br>\$0  | \$ 20,000   | 25.00%<br>-25.00%<br>#DIV/0!  | 0.16%   | the territory of the second second second   | \$2,133,298<br>\$3,527,054<br>\$32,518,376  | 2,189,650<br>3,592,909<br>33,496,665  | 3.48%<br>5.71%<br>53.20%  | \$ Difference<br>\$ 66,362<br>\$ 65,855<br>\$ 978,289  | % Change<br>2,64%<br>1.87%<br>3,01%   | % of total<br>3.54%<br>5.85%<br>53.95%   |                        |        |
| MEDICARE REIMBURS BOCES RENTAL  | \$80,000<br>\$40,000  | \$100,000<br>\$30,000<br>\$0<br>\$155,000   | \$ 20,000   | 25.00%<br>-25.00%   | 0.16%<br>0.05%  | PLANT OPER.   | \$2,133,298<br>\$3,527,054  | 2,189,650<br>3,592,909  | 3.48%<br>5.71%<br>53.20%<br>3.92%   | \$ Difference<br>\$ 56,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,767   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%  | % of total<br>3.54%<br>5.85%<br>53.95%<br>4.06%  |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER  | \$80,000<br>\$40,000<br>\$0   | \$100,000<br>\$30,000<br>\$0  | \$ 20,000<br>(10,000)   | 25.00%<br>-25.00%<br>#DIV/0!  | 0.16%<br>0.05%<br>0.00%   | PLANT OPER.<br>INSTRUCT.  | \$2,133,298<br>\$3,527,054<br>\$32,518,376  | 2,189,650<br>3,592,909<br>33,496,665  | 3.48%<br>5.71%<br>53.20%  | \$ Difference<br>\$ 56,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,767   | % Change<br>2,64%<br>1.87%<br>3,01%   | % of total<br>3.54%<br>5.85%<br>53.95%   |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS  | \$80,000<br>\$40,000<br>\$0<br>\$100,000  | \$100,000<br>\$30,000<br>\$0<br>\$155,000   | \$ 20,000<br>(10,000)<br>55,000   | 25.00%<br>-25.00%<br>#DIV/0!<br>55.00%  | 0.16%<br>0.05%<br>0.00%<br>0.25%  | PLANT OPER.<br>INSTRUCT.<br>TRANSPORT   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946   | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702   | 3.48%<br>5.71%<br>53.20%<br>3.92%   | \$ Difference<br>\$ 65,352<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%  | % of total<br>3.54%<br>5.85%<br>53.95%<br>4.06%  |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST   | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000  | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000  | \$ 20,000<br>(10,000)<br>55,000   | 25.00%<br>-25.00%<br>#DIV/0!<br>55.00%<br>283.33%   | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%   | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN.   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162   | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305   | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%                                       | \$ Difference<br>\$ 65,352<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 764,037   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%                                       | % of total<br>3.54%<br>5.85%<br>53.95%<br>4.06%<br>24.92%  |                        |        |
| MEDICARE REIMBURS BOGES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC  | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000  | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000  | \$ 20,000<br>(10,000)<br>55,000   | 25.00%<br>-25.00%<br>#DIV/0!<br>55.00%<br>283.33%<br>0.00%<br>0.00%                         | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%  | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid  | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000                          | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000                                | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%                     | \$ Difference<br>\$ 85,352<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%                    | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%                            |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE   | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504   | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504   | \$ 20,000<br>(10,000)<br>56,000<br>170,000<br>2   | 25.00%<br>-25.00%<br>#DIV/0!<br>55.00%<br>283.33%<br>0.00%<br>0.00%                         | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%  | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special aid HOME COMM.   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859              | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059                      | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%            | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$<br>\$ (800)   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%          | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%                   |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE FUND BALANCE  | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504   | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054   | \$ 20,000<br>(10,000)<br>56,000<br>170,000<br>2<br>24,054   | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0!                                   | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%  | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund  | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%<br>0,16%   | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE VORKERS COMP RESERVE DEBT SERVICE RESERVE                               | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000   | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054   | \$ 20,000<br>(10,000)<br>\$5,000<br>170,000<br>2<br>24,054<br>(500,000)   | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0! -100.00%                          | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%                                       | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS IFFUND special aid HOME COMM. Inter fund Cap. Fund Interfund to C fund                   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859              | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059                      | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%            | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%          | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%                   |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE VORKERS COMP RESERVE DEBT SERVICE RESERVE                               | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398  | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$1,273,218   | \$ 20,000<br>(10,000)<br>\$6,000<br>170,000<br>2<br>2<br>44,054<br>(500,000)<br>(65,180)                                    | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0! -100.00% -4.87%                   | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>0.00%                              | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund  | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%<br>0,16%   | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE VORKERS COMP RESERVE DEBT SERVICE RESERVE                               | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000   | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054   | \$ 20,000<br>(10,000)<br>\$5,000<br>170,000<br>2<br>24,054<br>(500,000)   | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0! -100.00%                          | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%                                       | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS IFFUND special aid HOME COMM. Inter fund Cap. Fund Interfund to C fund                   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%<br>0,16%   | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE FUND BALANCE FORKERS COMP RESERVE DEBT SERVICE RESERVE                  | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398  | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$1,273,218   | \$ 20,000<br>(10,000)<br>\$6,000<br>170,000<br>2<br>2<br>44,054<br>(500,000)<br>(65,180)                                    | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0! -100.00% -4.87%                   | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>0.00%                              | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS IFFUND special aid HOME COMM. Inter fund Cap. Fund Interfund to C fund                   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%<br>0,16%   | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE ORKERS COMP RESERVE DEBT SERVICE RESERVE PILOTS                         | \$80,000<br>\$40,000<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,339,398<br>\$22,192,020   | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$1,273,218<br>\$24,240,963                               | \$ 20,000<br>(10,000)<br>\$6,000<br>170,000<br>2<br>2<br>44,054<br>(500,000)<br>(65,180)                                    | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% #DIV/0! -100.00% -4.87% 9.23%             | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>0.04%                              | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS IFFUND special aid HOME COMM. Inter fund Cap. Fund Interfund to C fund                   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3,48%<br>5,71%<br>53,20%<br>3,92%<br>25,08%<br>8,23%<br>0,16%<br>0,02%<br>0,16%   | \$ Difference<br>\$ 66,362<br>\$ 65,885<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ -<br>\$ (800)<br>\$   | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE FUND BALANCE FORKERS COMP RESERVE DEBT SERVICE RESERVE PILOTS STATE AID | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398<br>\$22,192,020<br>0<br>\$31,547,351               | \$100,000<br>\$30,000<br>\$0<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$1,273,218<br>\$24,240,963                               | \$ 20,000<br>{10,000}<br>56,000<br>170,000<br>2<br>24,054<br>(500,000)<br>(65,180)<br>2,048,943                             | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% 4.00% -100.00% -4.87% 9.23% #DIV/0!       | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>0.04%<br>2.02%<br>38.50%           | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS IFFUND special aid HOME COMM. Inter fund Cap. Fund Interfund to C fund                   | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000           | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%<br>8.23%<br>0.16%<br>0.02%<br>0.16%   | \$ Difference<br>\$ 55,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 764,037<br>\$ (800)<br>\$ 30,000<br>\$ 30,000<br>\$ 30,000  | % Change<br>2.64%<br>1.87%<br>3.01%<br>0.85%<br>5.13%<br>17.30%<br>0.00%<br>-6.22%<br>0.00% | % of total<br>3,54%<br>5,65%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%          |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE JORKERS COMP RESERVE PILOTS STATE AID PROPERTY TAXES                    | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398<br>\$22,192,020<br>0<br>\$31,547,351               | \$100,000<br>\$30,000<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$11,273,218<br>\$24,240,963<br>0<br>\$32,489,165                | \$ 20,000<br>(10,000)<br>56,000<br>170,000<br>2<br>24,054<br>(500,000)<br>(65,180)<br>2,048,943                             | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% 4.00% -100.00% -4.87% 9.23% #DIV/0! 2.99% | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>2.02%<br>38.50%<br>0.00%<br>51.60% | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund interfund to C fund expense reductions | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000<br>30,000 | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%<br>8.23%<br>0.16%<br>0.02%<br>0.16%   | \$ Difference<br>\$ 56,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 784,037<br>\$ (800)<br>\$ 30,000<br>\$ .  | % Change 2.64% 1.87% 3.01% 0.85% 5.13% 17.30% 0.00% 46.22% 0.00% #DIV/0!                    | % of total<br>3,54%<br>5,85%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%<br>0,00% |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE JORKERS COMP RESERVE PILOTS STATE AID PROPERTY TAXES                    | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398<br>\$22,192,020<br>0<br>\$31,547,351               | \$100,000<br>\$30,000<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$11,273,218<br>\$24,240,963<br>0<br>\$32,489,165                | \$ 20,000<br>(10,000)<br>56,000<br>170,000<br>2<br>24,054<br>(500,000)<br>(65,180)<br>2,048,943                             | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% 4.00% -100.00% -4.87% 9.23% #DIV/0! 2.99% | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>2.02%<br>38.50%<br>0.00%<br>51.60% | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund interfund to C fund expense reductions | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000<br>30,000 | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%<br>8.23%<br>0.16%<br>0.02%<br>100.00% | \$ Difference<br>\$ 55,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 764,037<br>\$ (800)<br>\$ 30,000<br>\$ 30,000<br>\$ 30,000  | % Change 2.64% 1.87% 3.01% 0.85% 5.13% 17.30% 0.00% 46.22% 0.00% #DIV/0!                    | % of total<br>3,54%<br>5,85%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%<br>0,00% |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE JORKERS COMP RESERVE PILOTS STATE AID PROPERTY TAXES                    | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398<br>\$22,192,020<br>0<br>\$31,547,351<br>60,274,949 | \$100,000<br>\$30,000<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$11,273,218<br>\$24,240,963<br>0<br>\$32,489,165                | \$ 20,000<br>(10,000)<br>55,000<br>170,000<br>2<br>24,054<br>(500,000)<br>(65,180)<br>2,048,943<br>5941,814<br>\$2,684,633  | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% 4.00% -100.00% -4.87% 9.23% #DIV/0! 2.99% | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>2.02%<br>38.50%<br>0.00%<br>51.60% | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund interfund to C fund expense reductions | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000<br>30,000 | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%<br>8.23%<br>0.16%<br>0.02%<br>100.00% | \$ Difference<br>\$ 55,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 764,037<br>\$ (800)<br>\$ 30,000<br>\$ 30,000<br>\$ 30,000  | % Change 2.64% 1.87% 3.01% 0.85% 5.13% 17.30% 0.00% 46.22% 0.00% #DIV/0!                    | % of total<br>3,54%<br>5,85%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%<br>0,00% |                        |        |
| MEDICARE REIMBURS BOCES RENTAL CAPITAL FUND TRANSFER MEDICAID REIMBURS INTEREST CHARGE FOR SERVICES MISC FUND BALANCE JORKERS COMP RESERVE PILOTS STATE AID PROPERTY TAXES                    | \$80,000<br>\$40,000<br>\$0<br>\$100,000<br>\$60,000<br>\$247,676<br>\$150,000<br>\$4,019,504<br>\$0<br>\$500,000<br>\$1,338,398<br>\$22,192,020<br>0<br>\$31,547,351<br>60,274,949 | \$100,000<br>\$30,000<br>\$155,000<br>\$230,000<br>\$247,678<br>\$150,000<br>\$4,019,504<br>\$24,054<br>\$0<br>\$1,273,218<br>\$24,240,963<br>0<br>\$32,489,165<br>\$62,959,582 | \$ 20,000<br>(10,000)<br>55,000<br>170,000<br>2<br>24,054<br>(500,000)<br>(65,180)<br>2,048,943<br>5941,814<br>\$2,684,633  | 25.00% -25.00% #DIV/0! 55.00% 283.33% 0.00% 0.00% 4.00% -100.00% -4.87% 9.23% #DIV/0! 2.99% | 0.16%<br>0.05%<br>0.00%<br>0.25%<br>0.37%<br>0.39%<br>0.24%<br>6.38%<br>0.04%<br>2.02%<br>38.50%<br>0.00%<br>51.60% | PLANT OPER. INSTRUCT. TRANSPORT EMPL BEN. DEBT SVS UFUND special sid HOME COMM. Inter fund Cap. Fund interfund to C fund expense reductions | \$2,133,298<br>\$3,527,054<br>\$32,518,376<br>\$2,445,946<br>\$15,021,162<br>\$4,417,255<br>\$99,000<br>\$12,859<br>\$100,000 | 2,189,650<br>3,592,909<br>33,496,665<br>2,466,702<br>15,791,305<br>5,181,292<br>99,000<br>12,059<br>100,000<br>30,000 | 3.48%<br>5.71%<br>53.20%<br>3.92%<br>25.08%<br>8.23%<br>0.16%<br>0.02%<br>100.00% | \$ Difference<br>\$ 55,362<br>\$ 65,855<br>\$ 978,289<br>\$ 20,757<br>\$ 770,144<br>\$ 764,037<br>\$ (800)<br>\$ 30,000<br>\$ 30,000<br>\$ 30,000  | % Change 2.64% 1.87% 3.01% 0.85% 5.13% 17.30% 0.00% 46.22% 0.00% #DIV/0!                    | % of total<br>3,54%<br>5,85%<br>53,95%<br>4,06%<br>24,92%<br>7,33%<br>0,16%<br>0,02%<br>0,17%<br>0,00% |                        |        |
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## RESOLUTION APPROVING THE 2023-2024 TAX LEVY

WHEREAS, the Board of Education has been authorized by the voters at the Annual School Meeting to raise for the current budget of the 2023-2024 school year a sum not to exceed \$62,959,582.

THEREFORE, BE IT RESOLVED that the Board approve the total 2023-2024 tax levy of \$32,489,165 to be raised proportionately among the three towns comprising the school district in accordance with Real Property Tax Law §1314, as follows:

| Town      | Assessed Values | Tax Rate | Levy         |
|-----------|-----------------|----------|--------------|
| Glenville | \$1,335,993,407 | 24.256   | \$32,406,625 |
| Amsterdam | 109,911         | 235.635  | 25,899       |
| Charlton  | 1,888,661       | 29.989   | 56,641       |

And be it hereby directed that the tax warrant of this Board, duly signed shall be affixed to the above-described tax rolls authorizing the collection of said taxes to begin September 1, 2023 and end October 31, 2023.