



2022-2023
Proposed
Revenue

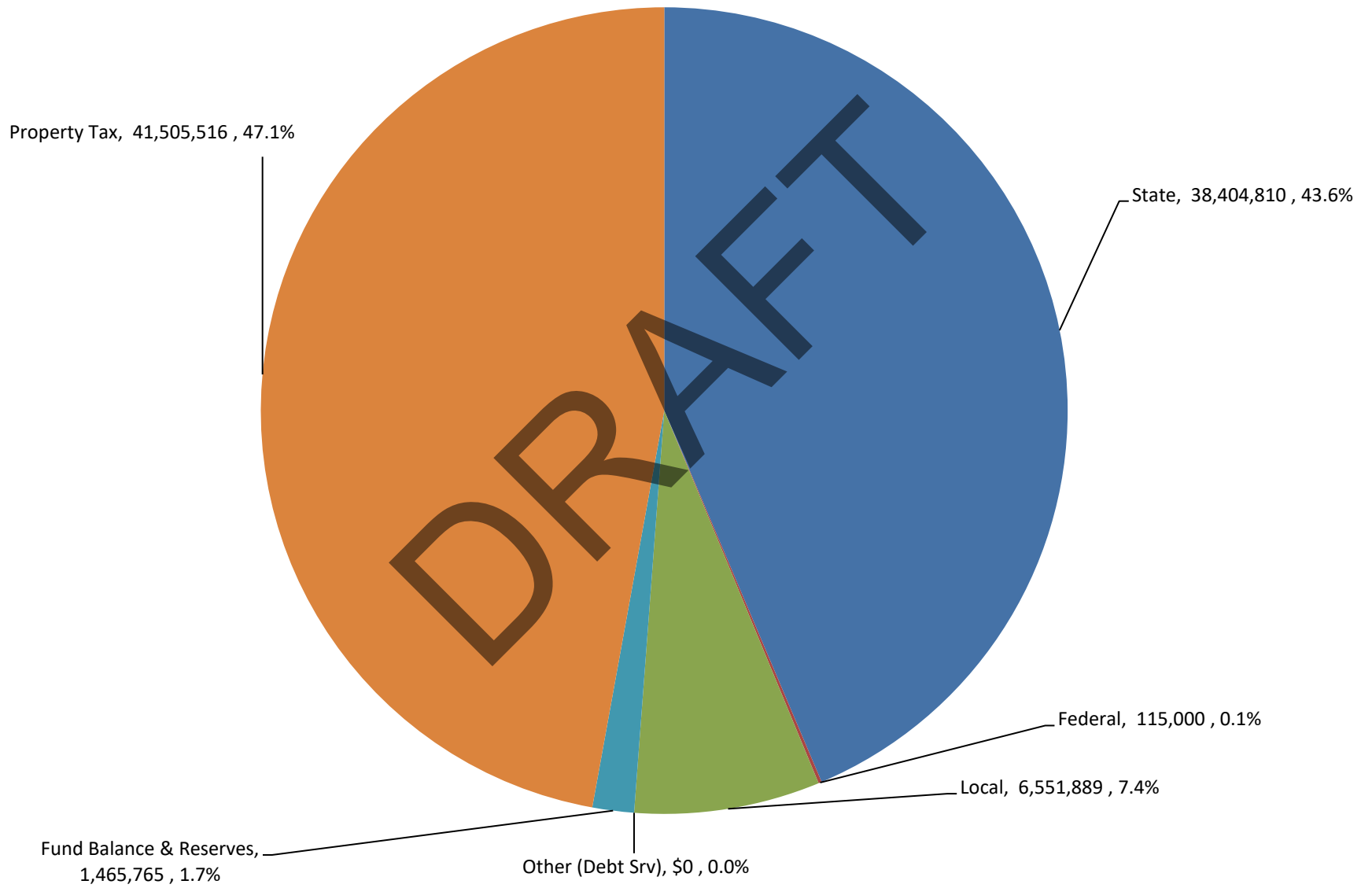
May 17
2022

BUDGET SUMMARY

CATEGORY	2015-2016 ADOPTED BUDGET	2016-2017 ADOPTED BUDGET	2017-2018 ADOPTED BUDGET	2018-2019 ADOPTED BUDGET	2019-2020 ADPTED BUDGET	2020-2021 ADOPTED BUDGET	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	Percent Change
PROPOSED BUDGET	74,898,073	77,130,717	79,032,905	81,151,600	82,500,180	84,539,080	\$87,434,885	\$88,042,980	0.70%
REVENUE									
STATE AID	32,407,585	34,965,013	35,417,451	35,643,808	36,298,624	36,440,190	39,516,974	38,404,810	-2.81%
FEDERAL AID	150,000	90,000	90,000	90,000	100,000	723,297	115,000	115,000	0.00%
LOCAL SOURCES	5,132,429	5,338,755	5,553,302	5,680,389	6,087,439	\$6,054,904	\$6,130,189	\$6,551,889	6.88%
REVENUE SUBTOTAL	37,690,014	40,393,768	41,060,753	41,414,197	42,486,063	43,218,391	45,762,163	45,071,699	-1.51%
RESERVE & FUND BALANCE									
FUND BALANCE - RESERVED	1,911,414	1,211,414	1,752,258	1,957,085	1,911,129	2,091,310	1,439,291	1,465,765	1.84%
FUND BALANCE - UNRESERVED	186,810	157,125	150,000	483,363	-	-	-	-	#DIV/0!
RESERVE & FUND BALANCE SUBTOTAL	2,098,224	1,368,539	1,902,258	2,440,448	1,911,129	2,091,310	1,439,291	1,465,765	1.84%
TAX LEVY	35,109,835	35,368,410	36,069,894	37,296,955	38,102,988	39,229,379	40,233,431	41,505,516	3.16%
TAX ASSESSMENTS	\$ 1,466,763,538	\$ 1,477,198,733	\$ 1,491,745,573	\$ 1,574,242,412	\$ 1,569,983,673	\$ 1,657,663,227	\$ 1,687,289,247	\$ 1,729,099,507	2.48%
TRUE VALUE TAX RATE	\$23.94	\$23.93	\$24.17	\$23.68	\$24.05	\$23.31	\$22.67	\$20.24	-10.70%

DRAFT

2022-2023 Revenues as a Percent of Total



STATE & FEDERAL AID

	2020-2021 GOVERNORS PROPOSAL	2020-2021 LEGISLATIVE PROPOSAL	2020-2021 PROPOSED BUDGET	2020-2021 OUTPUT RPT 04/09/22	2021-2022 GOVERNORS PROPOSAL	2021-2022 LEGISLATIVE PROPOSAL	2021-2022 PROPOSED BUDGET	2021-2022 OUTPUT RPT 04/09/22	2022-2023 GOVERNORS PROPOSAL	2022-2023 LEGISLATIVE PROPOSAL	2022-2023 PROPOSED BUDGET	PROPOSED - AMENDED \$ CHANGE	PROPOSED - AMENDED % CHANGE
STATE AID													
FOUNDATION AID	\$ 21,484,414	\$ 21,250,290	\$ 21,238,863	\$ 21,238,646	\$ 21,250,290	\$ 22,873,863	\$ 22,862,386	\$ 22,865,043	\$ 25,187,509	\$ 25,187,509	\$ 25,174,978	\$ 2,312,592	10.1%
COMMUNITY SCHOOLS SET-ASIDE	\$ 99,703	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
TRANSPORTATION AID	\$ 3,713,573	\$ 3,713,573	\$ 3,485,927	\$ 3,184,034	\$ 3,787,855	\$ 3,792,538	\$ 3,285,281	\$ 3,071,631	\$ 3,706,762	\$ 3,702,341	\$ 3,172,717	\$ (112,564)	-3.4%
BUILDING AID	\$ 6,970,961	\$ 6,970,961	\$ 6,970,961	\$ 6,964,024	\$ 7,777,145	\$ 7,777,145	\$ 7,852,350	\$ 7,857,524	\$ 3,818,740	\$ 4,655,979	\$ 4,661,307	\$ (3,191,043)	-40.6%
BOCES AID	\$ 3,039,157	\$ 3,205,039	\$ 3,205,039	\$ 2,802,110	\$ 3,015,271	\$ 2,987,381	\$ 2,847,364	\$ 2,912,695	\$ 3,193,510	\$ 3,161,068	\$ 3,075,883	\$ 228,519	8.0%
HIGH COST PUBLIC EXCESS COST AID	\$ 762,329	\$ 762,329	\$ 924,962	\$ 1,152,090	\$ 965,021	\$ 966,404	\$ 1,178,277	\$ 1,525,321	\$ 979,678	\$ 978,264	\$ 1,148,246	\$ (30,031)	-2.5%
PRIVATE EXCESS COST AID	\$ 411,539	\$ 410,466	\$ 390,468	\$ 412,292	\$ 375,609	\$ 375,709	\$ 393,368	\$ 449,584	\$ 451,723	\$ 450,984	\$ 357,941	\$ (35,427)	-9.0%
URBAN-SUBURBAN AID	\$ -	\$ -	\$ 467,102	\$ 746,848	\$ -	\$ -	\$ 740,000	\$ 493,136	\$ -	\$ -	\$ 457,884	\$ (282,116)	-38.1%
SOFTWARE AID	\$ 55,336	\$ 54,887	\$ 54,887	\$ 54,887	\$ 53,568	\$ 53,628	\$ 53,628	\$ 53,614	\$ 52,924	\$ 52,924	\$ 52,924	\$ (704)	-1.3%
LIBRARY MATERIALS AID	\$ 23,088	\$ 22,900	\$ 22,900	\$ 22,900	\$ 22,350	\$ 22,375	\$ 22,375	\$ 22,368	\$ 22,081	\$ 22,081	\$ 22,081	\$ (294)	-1.3%
TEXTBOOK AID	\$ 223,331	\$ 219,370	\$ 219,370	\$ 219,312	\$ 215,875	\$ 215,409	\$ 215,409	\$ 215,351	\$ 214,884	\$ 214,636	\$ 214,636	\$ (773)	-0.4%
HARDWARE & TECHNOLOGY AID	\$ 68,565	\$ 68,008	\$ 68,008	\$ 68,009	\$ 66,462	\$ 66,536	\$ 66,536	\$ 66,518	\$ 66,261	\$ 66,213	\$ 66,213	\$ (323)	-0.5%
CHARTER SCHL SUPPLEMENTAL TUITION	\$ -	\$ -	\$ -	\$ 7,170	\$ -	\$ -	\$ -	\$ 8,320	\$ -	\$ -	\$ -	\$ -	-
GAP ELIMINATION ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
FMAP REDUCTION	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
PANDEMIC ADJUSTMENT	\$ -	\$ (608,297)	\$ (608,297)	\$ (611,390)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
LOCAL DISTRICT FUNDING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -	\$ (3,402,031)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
STATE AID SUBTOTAL	\$ 36,851,996	\$ 36,069,526	\$ 36,440,190	\$ 36,260,932	\$ 34,127,415	\$ 39,130,988	\$ 39,516,974	\$ 39,541,105	\$ 37,694,072	\$ 38,491,999	\$ 38,404,810	\$ (1,112,164)	-2.8%
FEDERAL AID													
FEDERAL STATE FISCAL STABILIZATION AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FEDERAL EDUCATION JOBS FUND AID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
FEDERAL CARES STIMULUS	\$ -	\$ 608,297	\$ 608,297	\$ -	\$ 3,402,031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
MEDICAID	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000	\$ -	0.0%
FEDERAL AID SUBTOTAL	\$ -	\$ 608,297	\$ 723,297	\$ -	\$ 3,402,031	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000	\$ -	0.0%
STATE & FEDERAL AID TOTAL	\$ 36,851,996	\$ 36,677,823	\$ 37,163,487	\$ 37,529,446	\$ 39,130,988	\$ 39,631,974	\$ 37,694,072	\$ 38,491,999	\$ 38,519,810	\$ (1,112,164)	\$ -	-2.8%	

LOCAL SOURCES

LOCAL SOURCES	2019-2020 ADOPTED BUDGET	2019-2020 FINAL 06/30/20	2020-2021 ADOPTED BUDGET	2020-2021 FINAL 06/30/21	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET	BUDGET CHANGE	PERCENT CHANGE
PAYMENT IN LIEU OF TAXES (PILOT)	\$1,166,362	\$1,107,160	\$1,133,901.00	\$1,249,463	\$1,212,386	\$1,250,263	\$37,877	3.1%
MONROE COUNTY SALES TAX	\$ 3,400,000	\$ 3,820,048	\$3,400,000	\$4,098,381	\$3,400,000.00	\$3,800,000	\$400,000	11.8%
CONTINUING EDUCATION	\$ 110,000	\$ 106,813	\$110,000	\$11,005	\$110,000.00	\$104,000	(\$6,000)	-5.5%
ADMISSIONS	\$ 12,000	\$ 9,149	\$12,000	\$0	\$12,000.00	\$10,000	(\$2,000)	-16.7%
DAY SCHOOL TUITION - OTHER DIST.	\$ -	\$ 40,218	\$0	\$12,643	\$0.00	\$0	\$0	#DIV/0!
BOCES TRANSPORTATION	\$ 13,000	\$ 23,938	\$13,000	\$4,064	\$13,000.00	\$13,000	\$0	0.0%
INTEREST & INVESTMENTS	\$ 25,000	\$ 165,534	\$50,000	\$11,574	\$25,000.00	\$12,500	(\$12,500)	-50.0%
FACILITIES USE - BOCES CLASSROOMS	\$ 644,077	\$ 560,841	\$488,503	\$552,776	\$488,503.00	\$507,826	\$19,323	4.0%
FACILITIES USE - OTHER	\$ 40,000	\$ 31,278	\$40,000	\$1,800	\$40,000.00	\$25,000	(\$15,000)	-37.5%
MINOR SALES - OTHER (FUEL)	\$ 125,000	\$ 128,232	\$125,000	\$122,937	\$125,000.00	\$125,000	\$0	0.0%
INSURANCE RECOVERIES	\$ 5,000	\$ 65,868	\$5,000	\$56,931	\$26,800.00	\$26,800	\$0	0.0%
REFUND - PRIOR YEAR, BOCES	\$ 450,000	\$ 710,798	\$550,000	\$644,603	\$550,000.00	\$550,000	\$0	0.0%
REFUND - PRIOR YEAR, OTHER	\$ 32,000	\$ 193,514	\$65,000	\$375,585	\$65,000.00	\$65,000	\$0	0.0%
GIFTS AND DONATIONS	\$ 5,000	\$ 249	\$2,500	\$1,521	\$2,500.00	\$2,500	\$0	0.0%
MISCELLANEOUS	\$ 60,000	\$ 215,491	\$60,000	\$90,182	\$60,000.00	\$60,000	\$0	0.0%
INTERFUND REVENUE	\$ -	\$ -	\$0	\$0	\$0.00	\$0	\$0	#DIV/0!
LOCAL SOURCES SUBTOTAL	\$ 6,087,439	\$ 7,179,131	\$6,054,904	\$7,233,465	\$6,130,189	\$6,551,889	\$ 421,700	6.9%

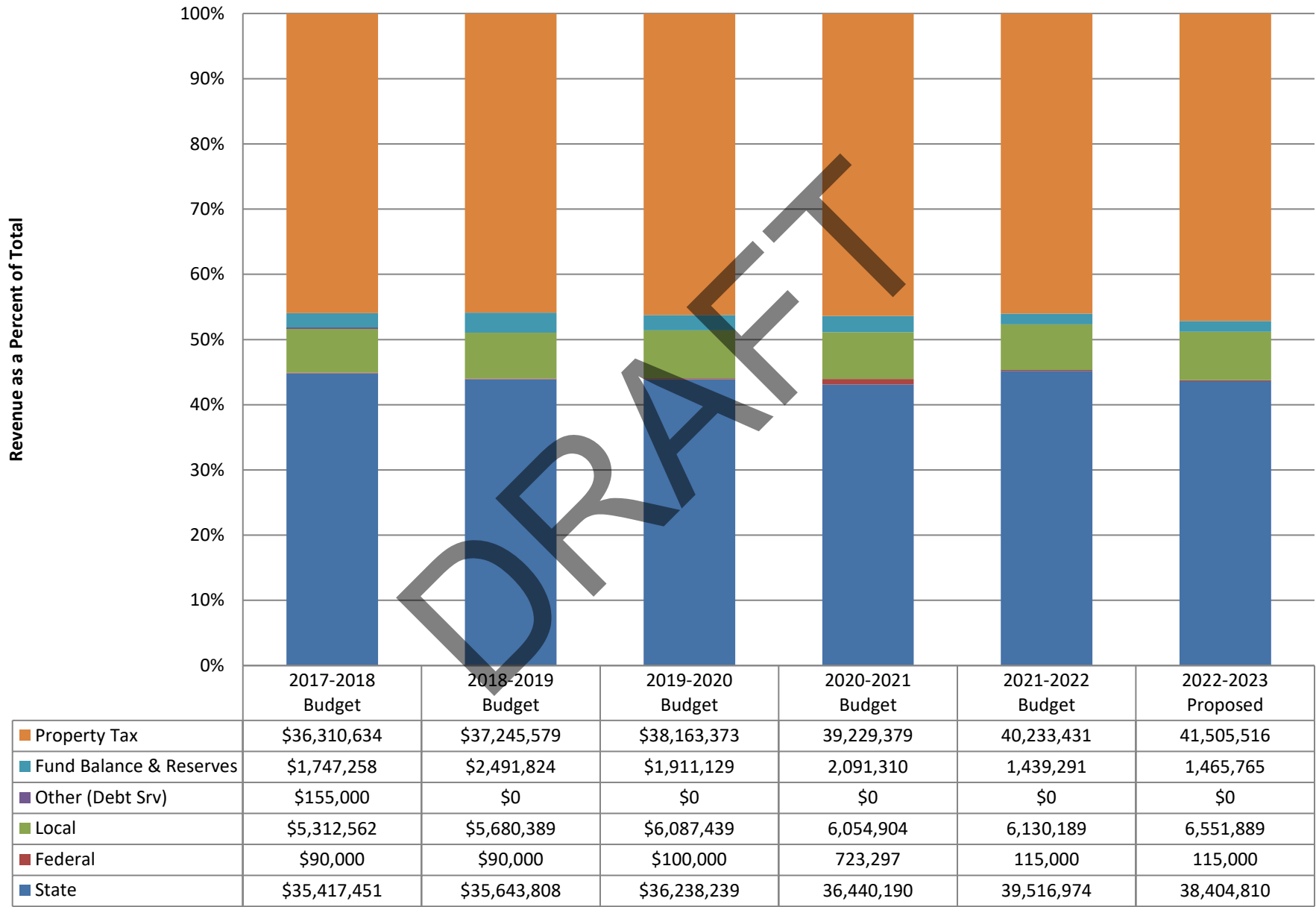
PAYMENT IN LIEU OF TAXES (PILOT)	2019-2020 ADOPTED BUDGET	2019-2020 FINAL 06/30/20	2020-2021 ADOPTED BUDGET	2020-2021 FINAL 06/30/21	2021-2022 ADOPTED BUDGET	2022-2023 PROPOSED BUDGET
Ogden: Gallina Development	\$24,671	\$22,865	\$26,896	\$26,576	\$28,391	\$30,958
Ogden: Gallina Development	\$36,705	\$41,444	\$38,364	\$37,909	\$38,978	\$41,044
Ogden: Shortino Properties	\$38,718	\$34,517		\$43,078	\$47,296	52,798
Ogden: Choice One Development	\$75,778	\$69,153	\$0	\$0	\$0	\$0
Ogden: Rochester Midland Corp	\$149,188	\$146,832	\$153,940	\$152,110	\$154,486	\$0
Ogden: Morgan Management	\$28,670	\$28,670	\$101,117	\$220,597	\$116,330	\$135,215
Ogden: Ogden Heights Housing Development	\$18,036	\$18,096	\$18,036	\$18,757	\$18,624	\$19,491
Ogden: ProAmpac Rochester LLC				\$0	\$9,914	\$109,264
Ogden: Amazon					\$0	\$74,904
Parma: StoreMaster Funding	\$12,974	\$12,095	\$14,072	\$14,068	\$0	\$0
Parma: 5049 Ridge Road West (Websmart)	\$59,863	\$51,287	\$69,519	\$69,498	\$78,210	\$90,176
Parma: 1682 Hilton-Parma Corners Rd (Solar)	\$10,003	\$0	\$10,021	\$10,021	\$10,195	\$10,422
Greece: Unity Ridgeway, LLC	\$319,690	\$168,739	\$324,718	\$315,053	\$315,053	\$306,386
Greece: South Pointe Landing, LLC - 1st floor	\$66,649	\$34,540	\$67,697	\$65,630	\$65,682	\$63,875
Greece: South Pointe Landing, LLC - 2nd floor	\$1,554	\$1,327	\$1,803	\$1,803	\$1,969	\$2,127
Greece: APM Holdings	\$0	\$0	\$24,149	\$23,431	\$34,259	\$43,847
Greece: LB Partners of NY, LLC (500 Elmgrove)	\$24,059	\$21,030	\$27,516	\$26,698	\$29,685	\$31,773
Greece: 491 Elmgrove Park LLC	\$6,370	\$5,513	\$7,341	\$7,123	\$7,967	\$8,569
Gates: ACM Medical Lab	\$101,197	\$101,205	\$0	\$0	\$0	\$0
Gates: Frocione Properties LLC	\$47,967	\$44,893	\$54,009	\$50,270	\$62,293	\$65,293
Gates: W. Cotton III (Troyer Inc.)	\$0	\$18,669	\$0	\$0	\$0	\$0
Gates: Capricorn Ventures LLC (DDDM LLC)	\$19,565	\$18,609	\$21,714	\$24,409	\$28,453	\$0
Gates: 135 Fedway Way, LLC	\$0	\$0	\$4,687	\$4,363	\$6,976	\$6,786
Gates: Rochester Tech Park Owners, LLC	\$124,705	\$121,629	\$124,705	\$138,068	\$138,068	\$136,097
Gates: KRL Realty LLC	\$0	\$0	\$0	\$0	\$19,557	\$21,238
Gates: Amazon	\$0	\$0	\$0	\$0	\$0	\$0
Total In Lieu of Taxes	\$1,166,362	\$961,113	\$1,090,305	\$1,249,462	\$1,212,386	\$1,250,263

RESERVES & FUND BALANCE

DESCRIPTION	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023
	BEGINNING BALANCE	BUDGETED USE	ESTIMATED YEAR-END	ESTIMATED USE	YEAR-END
FUND BALANCE - RESERVED FOR,					
RETIREMENT CONTRIBUTION RESERVE	\$ 4,562,316	\$ 1,307,791	\$ 3,254,525	\$ 1,060,711	\$ 2,193,814
RETIREMENT CONTRIBUTION RESERVE - TRS	\$ 1,707,347	\$ -	\$ 1,707,347	\$ -	\$ 1,707,347
UNEMPLOYMENT INSURANCE RESERVE	\$ 662,633	\$ -	\$ 662,633	\$ -	\$ 662,633
INSURANCE RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TAX CERTIORARI	\$ 292,372	\$ -	\$ 292,372	\$ -	\$ 292,372
CAPITAL RESERVE - BUSES/MOTOR VEHICLES	\$ 642,647	\$ 131,500	\$ 511,147	\$ -	\$ 511,147
CAPITAL RESERVE - TECHNOLOGY	\$ 902,170	\$ -	\$ 902,170	\$ -	\$ 902,170
CAPITAL RESERVE - BUILDING PROJECTS	\$ 2,623,851	\$ -	\$ 2,623,851	\$ -	\$ 2,623,851
WORKERS' COMPENSATION RESERVE	\$ 1,457,960	\$ -	\$ 1,457,960	\$ 405,054	\$ 1,052,906
DEBT SERVICE FUND	\$ 1,333,556	\$ -	\$ 1,333,556	\$ -	\$ 1,333,556
LIABILITY RESERVE	\$ 998,722	\$ -	\$ 998,722	\$ -	\$ 998,722
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	\$ 3,105,031	\$ -	\$ 3,105,031	\$ -	\$ 3,105,031
FUND BALANCE - RESERVED FOR, SUBTOTAL	\$ 18,288,605	\$ 1,439,291	\$ 16,849,314	\$ 1,465,765	\$ 15,383,549
FUND BALANCE - UNRESERVED,					
DESIGNATED - ENSUING FISCAL YEAR	\$ -	\$ -	\$ -	\$ -	\$ -
UNDESIGNATED	\$ 3,497,395	\$ -	\$ -	\$ -	\$ 3,497,395
FUND BALANCE - UNRESERVED, SUBTOTAL	\$ 3,497,395	\$ -	\$ -	\$ -	\$ 3,497,395
FUND BALANCE TOTAL	\$ 21,786,000	\$ 1,439,291	\$ 16,849,314	\$ 1,465,765	\$ 18,880,944

DESCRIPTION	2020-2021	2020-2021	2020-2021	2021-2022	2021-2022
	BEGINNING BALANCE	REVENUE	EXPENDITURE	EQUITY TRANSFER	YEAR-END
FUND BALANCE - RESERVED FOR,					
RETIREMENT CONTRIBUTION RESERVE	\$ 4,523,693	\$ 2,061	\$ 1,338,597	\$ 1,375,159	\$ 4,562,316
RETIREMENT CONTRIBUTION RESERVE - TRS	\$ 1,126,180	\$ 415	\$ -	\$ 580,752	\$ 1,707,347
UNEMPLOYMENT INSURANCE RESERVE	\$ 662,244	\$ 389	\$ -	\$ -	\$ 662,633
INSURANCE RESERVE	\$ -	\$ -	\$ -	\$ -	\$ -
TAX CERTIORARI	\$ 292,201	\$ 171	\$ -	\$ -	\$ 292,372
CAPITAL RESERVE - BUSES/MOTOR VEHICLES	\$ 342,446	\$ 201	\$ -	\$ 300,000	\$ 642,647
CAPITAL RESERVE - TECHNOLOGY	\$ 602,128	\$ 42	\$ -	\$ 300,000	\$ 902,170
CAPITAL RESERVE - BUILDING PROJECTS	\$ 973,048	\$ 524	\$ -	\$ 1,650,279	\$ 2,623,851
WORKERS' COMPENSATION RESERVE	\$ 1,457,296	\$ 664	\$ 443,151	\$ 443,151	\$ 1,457,960
DEBT SERVICE FUND	\$ 899,172	\$ 394,996	\$ -	\$ 39,388	\$ 1,333,556
LIABILITY RESERVE	\$ 998,137	\$ 585	\$ -	\$ -	\$ 998,722
EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	\$ 3,291,423	\$ -	\$ 186,392	\$ -	\$ 3,105,031
FUND BALANCE - RESERVED FOR, SUBTOTAL	\$ 15,167,968	\$ 400,048	\$ 1,968,140	\$ 4,688,729	\$ 18,288,605
FUND BALANCE - UNRESERVED,					
DESIGNATED - ENSUING FISCAL YEAR	\$ -	\$ -	\$ -	\$ -	\$ -
UNDESIGNATED	\$ 3,381,563	\$ -	\$ -	\$ -	\$ 3,497,395
FUND BALANCE - UNRESERVED, SUBTOTAL	\$ 3,381,563	\$ -	\$ -	\$ -	\$ 3,497,395
FUND BALANCE TOTAL	\$ 18,549,531	\$ 400,048	\$ 1,968,140	\$ 4,688,729	\$ 21,786,000

Revenue Sources - Percent of Total



ASSESSMENT & LEVY

Town	2021-2022		2022-2023 Est		Dollar		2022-2023		Section	Levy Raised	Net Levy Raised	Tax Rate	% Change
	Assessed Value	Estimated Growth	Assessed Value	Change	EQ Rate	Market Value	Percent of Market Value	per Town					
Ogden	\$ 898,971,286	1.50%	\$ 912,455,855	\$ 13,484,569	82%	\$ 1,112,751,043	54.28%	\$ 22,527,380	\$ -	\$ 22,527,380	24.688734	1.35%	
Gates	\$ 378,376,252	3.00%	\$ 389,727,540	\$ 11,351,288	91%	\$ 428,272,022	20.89%	\$ 8,670,265	\$ -	\$ 8,670,265	22.246991	-1.93%	
Greece	\$ 234,090,647	6.50%	\$ 249,306,539	\$ 15,215,892	86%	\$ 289,891,324	14.14%	\$ 5,868,781	\$ -	\$ 5,868,781	23.540420	3.72%	
Parma	\$ 175,851,062	1.00%	\$ 177,609,573	\$ 1,758,511	81%	\$ 219,271,078	10.70%	\$ 4,439,091	\$ -	\$ 4,439,091	24.993533	0.19%	
	\$ 1,687,289,247	2.48%	\$ 1,729,099,507	\$ 41,810,260		\$ 2,050,185,467	100.00%	\$ 41,505,516	\$ -	\$ 41,505,516			

TRUE FULL VALUE TAX RATE: \$20.24 -10.70%

Town	2020-2021		2021-2022		Dollar		2021-2022		Section	Levy Raised	Net Levy Raised	Tax Rate	% Change
	Assessed Value	Growth	Assessed Value	Change	EQ Rate	Market Value	Percent of Market Value	per Town					
Ogden	\$ 881,518,802	1.98%	\$ 898,971,286	\$ 17,452,484	93%	\$ 966,635,791	54.54%	\$ 21,943,279	\$ 45,206	\$ 21,898,073	24.359035	2.49%	
Gates	\$ 377,894,583	0.13%	\$ 378,376,252	\$ 481,669	100%	\$ 378,376,252	21.35%	\$ 8,589,394	\$ 5,896	\$ 8,583,498	22.685086	-2.73%	
Greece	\$ 226,222,919	3.48%	\$ 234,090,647	\$ 7,867,728	100%	\$ 234,090,647	13.21%	\$ 5,314,014	\$ 1,258	\$ 5,312,757	22.695297	-2.75%	
Parma	\$ 172,026,923	2.22%	\$ 175,851,062	\$ 3,824,139	91%	\$ 193,242,925	10.90%	\$ 4,386,744	\$ -	\$ 4,386,744	24.945790	3.74%	
	\$ 1,657,663,227	1.79%	\$ 1,687,289,247	\$ 29,626,020		\$ 1,772,345,616	100.00%	\$ 40,233,431	\$ 52,360	\$ 40,181,071			

TRUE FULL VALUE TAX RATE: \$22.67 -2.73%

Town	2019-2020		2020-2021		Dollar		2020-2021		Section	Levy Raised	Net Levy Raised	Tax Rate	% Change
	Assessed Value	Growth	Assessed Value	Change	EQ Rate	Market Value	Percent of Market Value	per Town					
Ogden	\$ 870,218,741	1.30%	\$ 881,518,802	\$ 11,300,061	98%	\$ 899,508,982	53.51%	\$ 20,992,105	\$ 40,881	\$ 20,951,224	23.767189	-1.19%	
Gates	\$ 311,771,686	21.21%	\$ 377,894,583	\$ 66,122,897	100%	\$ 377,894,583	22.48%	\$ 8,819,037	\$ 6,215	\$ 8,812,822	23.320847	-6.92%	
Greece	\$ 219,291,644	3.16%	\$ 226,222,919	\$ 6,931,275	100%	\$ 226,222,919	13.46%	\$ 5,279,431	\$ -	\$ 5,279,431	23.337293	-2.98%	
Parma	\$ 168,701,602	1.97%	\$ 172,026,923	\$ 3,325,321	97%	\$ 177,347,343	10.55%	\$ 4,138,807	\$ 2,255	\$ 4,136,552	24.045957	-0.03%	
	\$ 1,569,983,673	5.58%	\$ 1,657,663,227	\$ 87,679,554		\$ 1,680,973,827	100.00%	\$ 39,229,379	\$ 49,351	\$ 39,180,028			

TRUE FULL VALUE TAX RATE: \$23.31 -3.10%

Town	2018-2019		2019-2020		Dollar		2019-2020		Section	Levy Raised	Net Levy Raised	Tax Rate	% Change
	Assessed Value	Growth	Assessed Value	Change	EQ Rate	Market Value	Percent of Market Value	per Town					
Ogden	\$ 859,045,979	1.30%	\$ 870,218,741	\$ 11,172,762	100%	\$ 870,218,741	54.97%	\$ 20,946,605	\$ 16,111	\$ 20,930,494	24.053221	1.57%	
Gates	\$ 333,516,253	-6.52%	\$ 311,771,686	\$ (21,744,567)	96%	\$ 324,762,173	20.52%	\$ 7,817,190	\$ 2,568	\$ 7,814,622	25.055439	5.80%	
Greece	\$ 214,915,731	2.04%	\$ 219,291,644	\$ 4,375,913	100%	\$ 219,291,644	13.85%	\$ 5,278,461	\$ -	\$ 5,278,461	24.053221	1.57%	
Parma	\$ 166,764,449	1.16%	\$ 168,701,602	\$ 1,937,153	100%	\$ 168,701,602	10.66%	\$ 4,060,733	\$ 8,681	\$ 4,052,052	24.053221	1.57%	
	\$ 1,574,242,412	-0.27%	\$ 1,569,983,673	\$ (4,258,739)		\$ 1,582,974,160	100.00%	\$ 38,102,988	\$ 27,360	\$ 38,075,628			

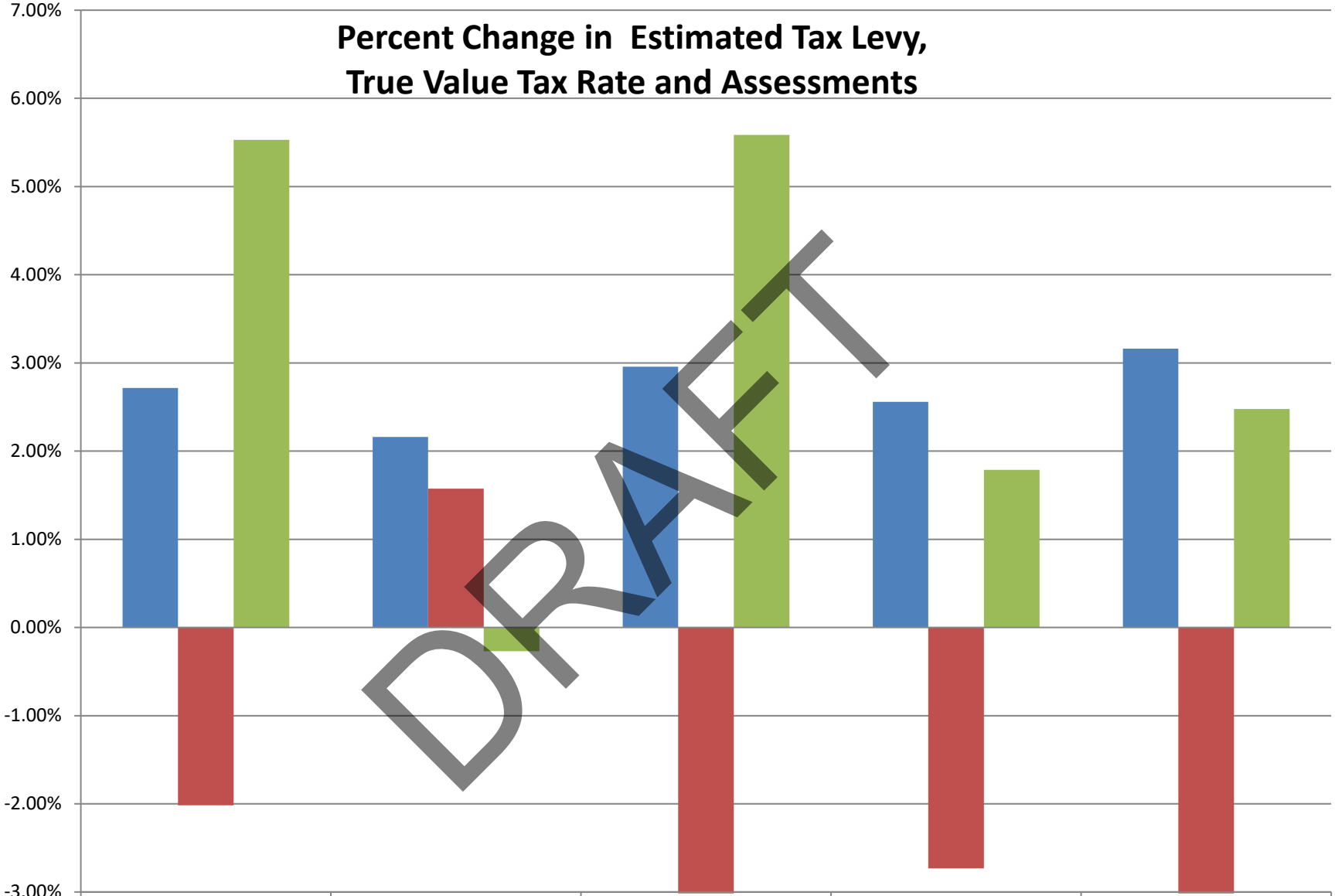
TRUE FULL VALUE TAX RATE: \$24.05 1.57%

HISTORICAL TAX LEVY & TAX RATE VALUES ⁽¹⁾

FYE	TAX LEVY	Dollar Change	Percent Change	True Value Tax Rate	Dollar Change	Percent Change	Assessment	Dollar Change	Percent Change
2007	\$30,609,003	\$1,629,003	5.62%	\$24.58	\$0.00	0.00%	1,245,140,901	\$93,147,330	8.09%
2008	\$31,556,377	\$947,374	3.10%	\$24.33	(\$0.25)	-1.02%	1,269,318,545	\$24,177,644	1.94%
2009	\$32,005,953	\$449,576	1.42%	\$23.86	(\$0.47)	-1.93%	1,341,561,436	\$72,242,891	5.69%
2010	\$32,005,953	\$0	0.00%	\$23.15	(\$0.71)	-2.99%	1,378,233,799	\$36,672,363	2.73%
2011	\$32,122,492	\$116,539	0.36%	\$23.15	\$0.00	0.00%	1,387,773,225	\$9,539,426	0.69%
2012	\$32,758,981	\$636,489	1.98%	\$23.28	\$0.13	0.56%	1,399,666,918	\$11,893,693	0.86%
2013	\$33,368,362	\$609,381	1.86%	\$23.71	\$0.43	1.85%	1,398,292,254	(\$1,374,664)	-0.10%
2014	\$34,398,180	\$1,029,818	3.09%	\$24.23	\$0.53	2.22%	1,410,369,252	\$12,076,998	0.86%
2015	\$34,864,593	\$466,413	1.36%	\$23.94	(\$0.30)	-1.22%	1,446,986,708	\$36,617,456	2.60%
2016	\$35,341,109	\$476,516	1.37%	\$23.94	\$0.00	0.01%	1,466,763,538	\$19,776,830	1.37%
2017	\$35,605,560	\$264,451	0.75%	\$23.93	(\$0.00)	-0.01%	1,477,198,733	\$10,435,195	0.71%
2018	\$36,310,634	\$705,074	1.98%	\$24.17	\$0.23	0.98%	1,491,745,573	\$14,546,840	0.98%
2019	\$37,296,955	\$986,321	2.72%	\$23.68	(\$0.49)	-2.02%	1,574,242,412	\$82,496,839	5.53%
2020	\$38,102,988	\$806,033	2.16%	\$24.05	\$0.37	1.57%	1,569,983,673	(\$4,258,739)	-0.27%
2021	\$39,229,379	\$1,126,391	2.96%	\$23.31	(\$0.75)	-3.10%	1,657,663,227	\$87,679,554	5.58%
2022	\$40,233,431	\$1,004,052	2.56%	\$22.67	(\$0.64)	-2.73%	1,687,289,247	\$29,626,020	1.79%
2023	\$ 41,505,516	\$1,272,085	3.16%	\$20.24	(\$2.43)	-10.70%	1,729,099,507	\$41,810,260	2.48%

⁽¹⁾ Projected Tax Levy & Tax Rate for Fiscal Year End 2022

Percent Change in Estimated Tax Levy, True Value Tax Rate and Assessments



	2019	2020	2021	2022	2023
■ Tax Levy	2.72%	2.16%	2.96%	2.56%	3.16%
■ Tax Rate	-2.02%	1.57%	-3.10%	-2.73%	-10.70%
■ Assessment	5.53%	-0.27%	5.58%	1.79%	2.48%

Tax Cap Calculation

Step	Description	Amount
1.0	REAL PROPERTY TAX LEVY FYE 2022	\$ 40,233,431
2.0	* TAX BASE GROWTH FACTOR, IF ANY	1.0119
3.0	+ PAYMENT IN LIEU OF TAXES (PILOT) FYE 2022	\$1,212,386
4.0	- TAX LEVY EXEMPTIONS FYE 2022	\$ 299,768
	= ADJUSTED PRIOR YEAR TAX LEVY	\$ 41,624,827
5.0	* ALLOWABLE LEVY GROWTH FACTOR	1.0200
6.0	- PAYMENT IN LIEU OF TAXES (PILOT) FYE 2023	\$1,250,263
7.0	+ AVAILABLE CARRYOVER, IF ANY	\$ -
	= TAX LEVY LIMIT BEFORE EXCLUSIONS	\$ 41,207,061
8.0	+ TAX LEVY EXEMPTIONS FYE 2022	\$ 298,456
	MAXIMUM ALLOWABLE LEVY LIMIT	\$ 41,505,516
	Percent Change	3.16%

4.0	Tax Levy Exemptions FYE 2022	Amount
a	Tort Actions	\$ -
b	Capital Tax Levy	
	Buses - General Fund	999,514
	- State Aid - Buses & Eqpt	721,040
	- 2010 Capital Reserve - Buses	-
	Subtotal - Buses	\$ 278,474
	Debt Service	7,753,330
	- State Aid-Building	7,803,198
	- Transfer - Capital Fund	-
	- Transfer - Debt Service	-
	Subtotal - Debt Service	\$ (49,868)
	BOCES Capital Expenditure	306,730
	- BOCES Capital Revenue	235,568
	Subtotal - BOCES	\$ 71,162
	TOTAL - CAPITAL TAX LEVY EXCLUSION	\$ 299,768

8.0	Tax Levy Exemptions FYE 2023	Amount
a	Tort Actions	\$ -
b	Capital Tax Levy	
	Buses - General Fund	1,044,047
	- State Aid - Buses & Eqpt	720,344
	- 2010 Capital Reserve - Buses	-
	Subtotal - Buses	323,703
	Debt Service	4,549,493
	- State Aid-Building	4,651,558
	- Transfer - Capital Fund	-
	- Transfer - Debt Service	-
	Subtotal - Debt Service	(102,065)
	BOCES Capital Expenditure	341,414
	- BOCES Capital Revenue	264,596
	Subtotal - BOCES	\$ 76,818
	TOTAL - CAPITAL TAX LEVY EXCLUSION	298,456
c	Pension System	
	Employee Retirement System (ERS)	#N/A
	Teacher Retirement System (TRS)	#N/A
	Total Pension System exclusion	\$ -