

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Resolution to Confirm Tax Rolls and Authorize Tax Levy

DATE: August 28, 2017

REASON FOR BOARD CONSIDERATION:

The Board of Education must Confirm the Tax Rolls and Authorize the Tax Levy for the 2017-2018 school year.

FACTS AND ANALYSIS:

The tax rolls and tax levy must be approved by the Board of Education so that the school tax notices and bills can be issued. On May 16, 2017, voters in the school district approved a budget of \$45,500,000 for the 2017-18 school year. Property tax assessments in the school district have increased by an average of 1.6%. The Ogdensburg City School District administration has determined that a tax levy of \$9,853,914 is required to fund the approved 2017-18 school district budget.

RECOMMENDED ACTION:

WHEREAS the Board of Education has been authorized by the District Voters at the Annual School Meeting to raise the necessary funds for the general fund budget of the 2017-18 school year;

WHEREAS school district administration has determined that a tax levy in the amount of \$9,853,914 is required to fund the 2017-18 general fund budget;

THEREFORE, BE IT RESOLVED, that the Board of Education fixes the equalized tax rates by city and towns and confirms the extension of the taxes as they appear on the attached tax roll;

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 5th 2017 and end January 5th 2018 giving the warrant and effective period of 123 days at the expiration of which time the tax collector shall make an accounting in writing to the board;

AND IT IS FURTHER DIRECTED THAT the delinquent tax penalties shall be affixed as follows:

1st month – Free Period

2nd month – interest of 2% added

3rd month – interest of 3% added

4th month – interest of 4% added
on this 22nd day of August, 2016.

APPROVED FOR PRESENTATION TO THE BOARD:


Superintendent

**OGDENSBURG CITY SCHOOL DISTRICT
REVENUE FOR 2017-2018 BUDGET**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2017-18 BUDGET</u>
A1081.000	Payment in Lieu of Taxes	44,983
A1090.000	Interest/Penalty on Property Taxes	70,000
A1111.000	Utility Taxes	400,000
A13XX.XXX	Tuition	150,000
A1335.000	After School Program	80,000
A1410.XXX	Athletic Revenue	40,000
A2230.000	Day School Tuition - Other Districts	350,000
A2389.100	Health Ins Premium paid by Retirees	30,000
A2389.200	Health Ins Contribution - Administration	30,000
A2389.300	Health Ins Contribution - OEA	150,000
A2389.400	Health Ins Contribution - CSEA	100,000
A2401.XXX	Interest Income	2,000
A241X.XXX	Rental Income	270,000
A2700.000	Reimbursement of Medicare Part D	120,000
A2701.000	Refund PY Exp - BOCES Aided	325,000
A2770.XXX	Other Revenue	1,505,707
	TOTAL - LOCAL SOURCES	3,667,690
A3101.000	State Aid	12,690,156
A3101.000	State Aid - Transportation Aid	606,000
A3101.000	State Aid - Building Aid	5,033,348
A3101.100	State Aid - Excess Cost Set-aside	2,778,236
A3101.100	State Aid - Excess Cost High Cost	988,701
A3102.000	State Aid - Lottery Aid	2,200,000
A3102.001	State Aid - Lottery Grant	1,118,000
A3102.002	State Aid - Commercial Gaming	95,000
A3103.000	State Aid - BOCES	2,803,949
A3260.000	State Aid - Textbooks	95,500
A3262.000	State Aid - Software	22,013
A3262.001	State Aid - Hardware	33,001
A3263.000	State Aid - Library	10,392
A3289.000	State Aid - Other	150,000
A3289.100	E-Rate	2,500
	TOTAL - STATE SOURCES	28,626,796
A4601.000	Medicaid	50,000
A5999.001	Unemployment Reserve	25,000
A5999.002	Debt Service Reserve	1,000,000
A5999.003	Employee Benefit Reserve	75,000
A9599.000	Appropriated Fund Balance	2,201,600
	TOTAL - OTHER SOURCES	3,351,600
	TOTAL REVENUE except for property tax	35,646,086
A1001 A1085	Property Tax Including Star	9,853,914
	Tax Levy Increase	1.25%
	TOTAL REVENUE	45,500,000

**2017-2018 TAX RATE WORKSHEET
OGDENSBURG CITY CENTRAL SCHOOL**

GENERAL LEVY

7/30/2017

	Taxable	Eq.	Full	Total Value	% To Be	Total District	Amount	Assd Value	Equalized Tax
	Assd Val	Rate	Value By	School	Raised By	To Be	To Be	By Town	Rates Per
	Plus Clergy		Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
Town									
12 Ogdensburg	282,893,692	100.00%	282,893,692	373,488,527	0.757436	9,853,914	7,463,710.16	282,893,692	26.383445
50 Lisbon	208,166	84.00%	247,817	373,488,527	0.000664	9,853,914	6,538.26	208,166	31.408863
64 Oswegatchie	90,347,018	100.00%	90,347,018	373,488,527	0.241900	9,853,914	2,383,665.58	90,347,018	26.383445
Total	373,448,876		373,488,527		1.00		9,853,914.00	373,448,876	
LIBRARY LEVY									
	Taxable	Eq.	Full	Total Value	% To Be	Total District	Amount	Assd Value	Equalized Tax
	Assd Val	Rate	Value By	School	Raised By	To Be	To Be	By Town	Rates Per
	Plus Clergy		Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
Town									
12 Ogdensburg	282,893,692	100.00%	282,893,692	373,488,527	0.757436	50,000	37,871.80	282,893,692	0.133873
50 Lisbon	208,166	84.00%	247,817	373,488,527	0.000664	50,000	33.18	208,166	0.159373
64 Oswegatchie	90,347,018	100.00%	90,347,018	373,488,527	0.241900	50,000	12,095.02	90,347,018	0.133873
Total	373,448,876		373,488,527		1.00		50,000.00	373,448,876	

GENERAL LEVY
 2016-2017 GENERAL LEVY AMOUNT: 9,732,320
 2017-2018 GENERAL LEVY AMOUNT: 9,853,914
 % CHANGE IN GENERAL LEVY: 1.2

GENERAL & LIBRARY TOTAL LEVY (CITY OF OGD.)
 GENERAL LEVY 7,463,710.16
 LIBRARY LEVY 37,871.80
TOTAL 7,501,581.97

LIBRARY LEVY
 2016-2017 LIBRARY LEVY AMOUNT: 0
 2017-2018 LIBRARY LEVY AMOUNT: 50,000
 % CHANGE IN LIBRARY LEVY: #DIV/0!

GENERAL & LIBRARY TOTAL LEVY (LISBON-OSW.)
 GENERAL LEVY 2,390,203.84
 LIBRARY LEVY 12,128.20
TOTAL 2,402,332.03

SUBMITTED BY: 008/29/2017
 DATE: Patricia K. Smithers

**OGDENSBURG CITY SCHOOL DISTRICT
2017-2018 PROPERTY TAXES PROPOSED**

	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Proposed</u>
Assessed Valuation	\$ 367,095,468	\$ 367,343,697	\$ 367,343,697	\$ 373,488,527
Tax Warrant	\$ 9,420,777	\$ 9,624,458	\$ 9,732,320	\$ 9,853,914
Rate per 1000	\$ 25.66	\$ 26.20	\$ 26.49	\$ 26.38
Increase	-0.75%	2.09%	1.12%	-0.42%

\$100,000 HOUSE VALUE

School Tax	\$ 2,566.30	\$ 2,620.01	\$ 2,649.38	\$ 2,638.34
STAR Tax Reduction	\$ 769.89	\$ 786.00	\$ 794.81	\$ 791.50
Estimated School Tax after STAR Tax Reduction	\$ 1,796.41	\$ 1,834.01	\$ 1,854.56	\$ 1,846.84
Decrease / Increase on \$100,000 house annually after star	\$ (13.57)	\$ 37.60	\$ 20.55	\$ (7.72)
Decrease / Increase on \$100,000 house monthly after star	\$ (1.13)	\$ 3.13	\$ 1.71	\$ (0.64)

\$75,000 HOUSE VALUE

School Tax	\$ 1,924.73	\$ 1,965.01	\$ 1,987.03	\$ 1,978.76
STAR Tax Reduction	\$ 769.89	\$ 786.00	\$ 794.81	\$ 791.50
Estimated School Tax after STAR Tax Reduction	\$ 1,154.84	\$ 1,179.01	\$ 1,192.22	\$ 1,187.26
Decrease / Increase on \$75,000 house annually after star	\$ (8.72)	\$ 24.17	\$ 13.21	\$ (4.96)
Decrease / Increase on \$75,000 house monthly after star	\$ (0.73)	\$ 2.01	\$ 1.10	\$ (0.41)

\$50,000 HOUSE VALUE

School Tax	\$ 1,283.15	\$ 1,310.01	\$ 1,324.69	\$ 1,319.17
STAR Tax Reduction	\$ 769.89	\$ 786.00	\$ 794.81	\$ 791.50
Estimated School Tax after STAR Tax Reduction	\$ 513.26	\$ 524.00	\$ 529.88	\$ 527.67
Decrease / Increase on \$50,000 house annually after star	\$ (3.88)	\$ 10.74	\$ 5.87	\$ (2.21)
Decrease / Increase on \$50,000 house monthly after star	\$ (0.32)	\$ 0.90	\$ 0.49	\$ (0.18)