

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Resolution to Confirm Tax Rolls and Authorize Tax Levy

DATE: August 27, 2018

REASON FOR BOARD CONSIDERATION:

The Board of Education must Confirm the Tax Rolls and Authorize the Tax Levy for the 2018-2019 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 15, 2018, voters in the school district approved a budget of \$45,200,000 for the 2018-19 school year. Property tax assessments in the school district have increased by an average of 1.48%. The Ogdensburg City School District administration has determined that a tax levy of \$10,108,162 is required to fund the approved 2018-19 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 2018-19 school year;

WHEREAS school district administration has determined that a tax levy in the amount of \$10,108,162 is required to fund the 2018-19 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 4th 2018 and end January 4th 2019 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

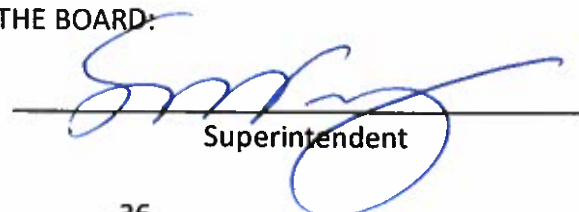
2nd month – interest of 2% added

3rd month – interest of 3% added

4th month – interest of 4% added

on this 27th day of August, 2018.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

**OGDENSBURG CITY SCHOOL DISTRICT
ESTIMATED REVENUE FOR PROPOSED BUDGET 2018-19**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<u>2018-2019 BUDGET</u>
<u>LOCAL SOURCES</u>		
A1081.000	Payment in Lieu of Taxes	45,000
A1090.000	Interest/Penalty on Property Taxes	60,000
A1111.000	Utility Taxes	400,000
A13XX.XXX	Tuition	150,000
A1335.000	After School Program	80,000
A1410.XXX	Athletic Revenue	55,000
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	16,000
A2389.300	Health Ins Contribution - OEA	150,000
A2389.400	Health Ins Contribution - CSEA	70,000
A2401.XXX	Interest Income	6,000
A241X.XXX	Rental Income	270,000
A2650.000	Sale of Scrap	-
A2660.000	Sale of Real Property	-
A2680.000	Insurance Recoveries	-
A2700.000	Reimbursement of Medicare Part D	150,000
A2701.000	Refund PY Exp - BOCES Aided	350,000
A2705.000	Gifts & Donations	-
A2770.XXX	Other Revenue	50,000
TOTAL - LOCAL SOURCES		2,232,000
<u>STATE SOURCES</u>		
A3101.000	State Aid	13,145,139
A3101.000	State Aid - Transportation Aid	624,983
A3101.000	State Aid - Building Aid	4,825,360
A3101.000	State Aid - Gap Elimination Adjustment	-
A3101.100	State Aid - Excess Cost Set-aside	2,765,000
A3101.100	State Aid - Excess Cost High Cost	1,247,305
A3102.000	State Aid - Lottery Aid	2,200,000
A3102.001	State Aid - Lottery Grant	1,040,000
A3102.002	State Aid - Commercial Gaming	90,000
A3103.000	State Aid - BOCES	2,676,336
A3104.000	State Aid - SWD Residential Aid	-
A3260.000	State Aid - Textbooks	94,949
A3262.000	State Aid - Software	24,149
A3262.001	State Aid - Hardware	33,604
A3263.000	State Aid - Library	9,845
A3289.000	State Aid - Other	150,000
A3289.100	E-Rate	-
TOTAL - STATE SOURCES		28,926,670
<u>OTHER SOURCES</u>		
A4601.000	Medicaid	50,000
A5999.001	Unemployment Reserve	25,000
A5999.005	Retirement Reserve	275,000
A5999.002	Debt Service Reserve	1,308,168
A5999.003	Employee Benefit Reserve	75,000
A9599.000	Appropriated Fund Balance	2,200,000
TOTAL - OTHER SOURCES		3,933,168
TOTAL REVENUE except for property tax		35,091,838
TOTAL EXPENSES		45,200,000
A1001 A1085	Property Tax Including Star	10,108,162
	Tax Levy Increase	2.5802%
TOTAL REVENUE		45,200,000

**OGDENSBURG CITY SCHOOL DISTRICT
2018 - 2019 PROPERTY TAXES PROPOSED**

	2015-16 <u>Actual</u>	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Proposed</u>
Assessed Valuation	\$ 367,343,697	\$ 367,343,697	\$ 373,488,527	\$ 379,019,087
Tax Warrant	\$ 9,624,458	\$ 9,732,320	9,853,914	10,108,162
Rate per 1000	\$ 26.20	\$ 26.49	\$ 26.38	\$ 26.67
Increase/Decrease	2.09%	1.12%	-0.42%	1.08%

\$100,000 HOUSE VALUE

School Tax	\$ 2,620.01	\$ 2,649.38	\$ 2,638.34	\$ 2,666.93
STAR Tax Reduction	\$ 786.00	\$ 794.81	\$ 791.50	\$ 807.00
Estimated School Tax after STAR Tax Reduction	<u>\$ 1,834.01</u>	<u>\$ 1,854.56</u>	<u>\$ 1,846.84</u>	<u>\$ 1,859.93</u>
Decrease / Increase on \$100,000 house annually after star	\$ 37.60	\$ 20.55	\$ (7.72)	\$ 13.09
Decrease / Increase on \$100,000 house monthly after star	\$ 3.13	\$ 1.71	\$ (0.64)	\$ 1.09

\$75,000 HOUSE VALUE

School Tax	\$ 1,965.01	\$ 1,987.03	\$ 1,978.76	\$ 2,000.20
STAR Tax Reduction	\$ 786.00	\$ 794.81	\$ 791.50	\$ 807.00
Estimated School Tax after STAR Tax Reduction	<u>\$ 1,179.01</u>	<u>\$ 1,192.22</u>	<u>\$ 1,187.26</u>	<u>\$ 1,193.20</u>
Decrease / Increase on \$75,000 house annually after star	\$ 24.17	\$ 13.21	\$ (4.96)	\$ 5.94
Decrease / Increase on \$75,000 house monthly after star	\$ 2.01	\$ 1.10	\$ (0.41)	\$ 0.50

\$50,000 HOUSE VALUE

School Tax	\$ 1,310.01	\$ 1,324.69	\$ 1,319.17	\$ 1,333.46
STAR Tax Reduction	\$ 786.00	\$ 794.81	\$ 791.50	\$ 807.00
Estimated School Tax after STAR Tax Reduction	<u>\$ 524.00</u>	<u>\$ 529.88</u>	<u>\$ 527.67</u>	<u>\$ 526.46</u>
Decrease / Increase on \$50,000 house annually after star	\$ 10.74	\$ 5.87	\$ (2.21)	\$ (1.21)
Decrease / Increase on \$50,000 house monthly after star	\$ 0.90	\$ 0.49	\$ (0.18)	\$ (0.10)

**2018-2019 TAX RATE WORKSHEET
OGDENSBURG CITY CENTRAL SCHOOL**

7/25/2018

GENERAL 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
Town	Plus Clergy		Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
12 Ogdensburg	287,236,332	100.00%	287,236,332	379,019,087	0.757841	10,108,162	7,660,383.01	287,236,332	26.669269
50 Lisbon	208,099	83.00%	250,722	379,019,087	0.000662	10,108,162	6,686.56	208,099	32.131649
64 Oswegatchie	90,616,713	99.00%	91,532,033	379,019,087	0.241497	10,108,162	2,441,092.42	90,616,713	26.938656
Total	378,061,144		379,019,087		1.00		10,108,162.00	378,061,144	

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
Town	Plus Clergy		Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
12 Ogdensburg	287,236,332	100.00%	287,236,332	379,019,087	0.757841	125,000	94,730.17	287,236,332	0.329799
50 Lisbon	208,099	83.00%	250,722	379,019,087	0.000662	125,000	82.69	208,099	0.397348
64 Oswegatchie	90,616,713	99.00%	91,532,033	379,019,087	0.241497	125,000	30,187.15	90,616,713	0.333130
Total	378,061,144		379,019,087		1.00		125,000.00	378,061,144	

GENERAL LEVY

2017-2018 GENERAL LEVY AMOUNT:	9,853,914
2018-2019 GENERAL LEVY AMOUNT:	10,108,162
% CHANGE IN GENERAL LEVY:	2.6

GENERAL & LIBRARY TOTAL LEVY (CITY OF OGD.)

GENERAL LEVY	7,660,383.01
LIBRARY LEVY	94,730.17
TOTAL	7,755,113.18

LIBRARY LEVY

2017-2018 LIBRARY LEVY AMOUNT:	50,000
2018-2019 LIBRARY LEVY AMOUNT:	125,000
% CHANGE IN LIBRARY LEVY:	150.0

GENERAL & LIBRARY TOTAL LEVY (LISBON-OSW.)

GENERAL LEVY	2,447,778.99
LIBRARY LEVY	30,269.83
TOTAL	2,478,048.82

SUBMITTED BY: _____
DATE: _____