

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Resolution to Confirm Tax Rolls and Authorize Tax Levy

DATE: August 22, 2016

REASON FOR BOARD CONSIDERATION:

The Board of Education must Confirm the Tax Rolls and Authorize the Tax Levy for the 2016-2017 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 17, 2016, voters in the school district approved a budget of \$42,800,000 for the 2016-17 school year. Property tax assessments in the school district have increased by an average of 0.2%. The Ogdensburg City School District administration has determined that a tax levy of \$9,732,320 is required to fund the approved 2016-17 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 2016-17 school year;

WHEREAS school district administration has determined that a tax levy in the amount of \$9,732,320 is required to fund the 2016-17 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 6th 2016 and end January 6th 2017 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 2016-17 BUDGET**

ACCOUNT	DESCRIPTION	Proposed 2016-17 BUDGET
1081.000	Payments in lieu of Taxes	\$ 43,403
1090.000	Int. & Penal. on Real Prop.Tax	\$ 70,000
1111.000	Utility Taxes	\$ 400,000
13XX.XXX	Tuition	\$ 40,000
1335.000	After School Program	\$ 90,000
1410.XXX	Athletic Revenue	\$ 40,000
2230.000	Tuition-Other Districts	\$ 100,000
2389.XXX	Health Ins Premium	\$ 315,000
2401.000	Interest Income	\$ 2,000
2410.XXX	Rental Income	\$ 270,000
2700.000	Medicare Part D Reimbursement	\$ 100,000
2701.000	Refund PY Exp-BOCES	\$ 300,000
2770.000	Other Revenue	\$ 56,908
Total - Local Sources		\$ 1,827,311
3101.000	State Aid - Foundation Aid	\$ 12,250,535
3101.000	State Aid - Transportation Aid	\$ 602,194
3101.000	State Aid - Building Aid	\$ 5,218,275
3101.000	State Aid - Lottery	\$ 3,320,000
3101.100	State Aid - Excess Cost	\$ 3,968,365
3103.000	State Aid - BOCES	\$ 2,665,447
3260.000	State Aid - Textbooks	\$ 94,772
3262.000	State Aid - Software	\$ 24,432
3262.001	State Aid - Hardware	\$ 33,155
3263.000	State Aid - Library	\$ 10,194
3289.000	State Aid - Other	\$ 155,000
3289.100	E-Rate	\$ 3,000
Total - State Sources		\$ 28,345,369
4601.000	Medicaid	\$ 20,000
5999.001	Interfund - Unemployment	\$ 25,000
5999.002	Interfund - Debt Service	\$ 575,000
5999.003	Interfund - Employee Benefit Reserve	\$ 75,000
9599.000	Appropriated Fund Balance	\$ 2,200,000
Total - Other Sources		\$ 2,895,000
TOTAL REVENUE except for property tax		\$ 33,067,680
1001 & 1085	Property Tax Including Star	\$ 9,732,320
	Tax Levy Increase	1.12%
TOTAL REVENUE		\$ 42,800,000

**2016-2017 TAX RATE WORKSHEET
OGDENSBURG CITY CENTRAL SCHOOL**

GENERAL LEVY									
	Taxable		Full	Total Value	% To Be	Total District	Amount	Assd Value	Equalized Tax
	Assd Val	Eq.	Value By	School	Raised By	To Be	To Be	By Town	Rates Per
Town	Plus Clergy	Rate	Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
50 Lisbon	208,199	84.00%	247,856	368,192,725	0.000673	9,732,320	6,551.50	208,199	31.467475
12 Ogdensburg	278,222,529	100.00%	278,222,529	368,192,725	0.755644	9,732,320	7,354,166.72	278,222,529	26.432679
64 Oswegatchie	89,722,340	100.00%	89,722,340	368,192,725	0.243683	9,732,320	2,371,601.79	89,722,340	26.432679
Total	368,153,068		368,192,725		1.00		9,732,320.00	368,153,068	
LIBRARY LEVY									
	Taxable	Eq.	Full	Total Value	% To Be	Total District	Amount	Assd Value	Equalized Tax
	Assd Val		Value By	School	Raised By	To Be	To Be	By Town	Rates Per
Town	Plus Clergy	Rate	Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
50 Lisbon	208,199	84.00%	247,856	368,192,725	0.000673		-	208,199	-
12 Ogdensburg	278,222,529	100.00%	278,222,529	368,192,725	0.755644		-	278,222,529	-
64 Oswegatchie	89,722,340	100.00%	89,722,340	368,192,725	0.243683		-	89,722,340	-
Total	368,153,068		368,192,725		1.00		-	368,153,068	

GENERAL LEVY

2015-2016 GENERAL LEVY AMOUNT:	9,624,458
2016-2017 GENERAL LEVY AMOUNT:	9,732,320
% CHANGE IN GENERAL LEVY:	1.1

GENERAL & LIBRARY TOTAL LEVY (LISBON-OSW.)

GENERAL LEVY	2,378,153.28
LIBRARY LEVY	-
TOTAL	2,378,153.28

LIBRARY LEVY

2015-2016 LIBRARY LEVY AMOUNT:	0
2016-2017 LIBRARY LEVY AMOUNT:	0
% CHANGE IN LIBRARY LEVY:	#DIV/0!

GENERAL & LIBRARY TOTAL LEVY (CITY OF OGD.)

GENERAL LEVY	7,354,166.72
LIBRARY LEVY	-
TOTAL	7,354,166.72

SUBMITTED BY: Patricia K. Smithers
 DATE: 8/23/2016

**OGDENSBURG CITY SCHOOL DISTRICT
2016-17 PROPERTY TAXES PROPOSED**

	2011-12 <u>Actual</u>	2012-13 <u>Actual</u>	2013-14 <u>Actual</u>	2014-15 <u>Actual</u>	2015-16 <u>Actual</u>	2016-17 <u>Proposed</u>
Assessed Valuation	\$ 358,079,412	\$ 369,548,599	\$ 368,208,820	\$ 367,095,468	\$ 367,380,404	\$ 368,192,725
Tax Warrant	\$ 8,761,930	\$ 9,094,803	\$ 9,520,720	\$ 9,420,777	\$ 9,624,458	\$ 9,732,320
Rate per 1000	\$ 24.47	\$ 24.61	\$ 25.86	\$ 25.66	\$ 26.20	\$ 26.43
Increase	0.43%	0.58%	5.06%	-0.75%	2.08%	1.12%

\$100,000 HOUSE VALUE

School Tax	\$ 2,446.92	\$ 2,461.06	\$ 2,585.68	\$ 2,566.30	\$ 2,619.75	\$ 2,643.27
STAR Tax Reduction	\$ 734.08	\$ 738.32	\$ 775.71	\$ 769.89	\$ 785.93	\$ 792.98
Estimated School Tax after STAR Tax Reduction	\$ 1,712.85	\$ 1,722.74	\$ 1,809.98	\$ 1,796.41	\$ 1,833.83	\$ 1,850.29
Increase on \$100,000 house annually after star	\$ 7.38	\$ 9.89	\$ 87.24	\$ (13.57)	\$ 37.42	\$ 16.46
Increase on \$100,000 house monthly after star	\$ 0.61	\$ 0.82	\$ 7.27	\$ (1.13)	\$ 3.12	\$ 1.37

\$75,000 HOUSE VALUE

School Tax	\$ 1,835.19	\$ 1,845.70	\$ 1,939.26	\$ 1,924.73	\$ 1,964.81	\$ 1,982.45
STAR Tax Reduction	\$ 734.08	\$ 738.32	\$ 775.71	\$ 769.89	\$ 785.93	\$ 792.98
Estimated School Tax after STAR Tax Reduction	\$ 1,101.12	\$ 1,107.48	\$ 1,163.56	\$ 1,154.84	\$ 1,178.89	\$ 1,189.47
Increase on \$75,000 house annually after star	\$ 4.74	\$ 6.36	\$ 56.08	\$ (8.72)	\$ 24.05	\$ 10.58
Increase on \$75,000 house monthly after star	\$ 0.40	\$ 0.53	\$ 4.67	\$ (0.73)	\$ 2.00	\$ 0.88

\$50,000 HOUSE VALUE

School Tax	\$ 1,223.46	\$ 1,230.53	\$ 1,292.84	\$ 1,283.15	\$ 1,309.88	\$ 1,321.63
STAR Tax Reduction	\$ 734.08	\$ 738.32	\$ 775.71	\$ 769.89	\$ 785.93	\$ 792.98
Estimated School Tax after STAR Tax Reduction	\$ 489.38	\$ 492.21	\$ 517.14	\$ 513.26	\$ 523.95	\$ 528.65
Increase on \$50,000 house annually after star	\$ 2.11	\$ 2.83	\$ 24.93	\$ (3.88)	\$ 10.69	\$ 4.70
Increase on \$50,000 house monthly after star	\$ 0.18	\$ 0.24	\$ 2.08	\$ (0.32)	\$ 0.89	\$ 0.39