

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: Resolution to Confirm Tax Rolls and Authorize Tax Levy

DATE: August 26, 2019

REASON FOR BOARD CONSIDERATION:

The Board of Education must Confirm the Tax Rolls and Authorize the Tax Levy for the 2019-2020 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 21, 2019, voters in the school district approved a budget of \$45,000,000 for the 2019-20 school year. Property tax assessments in the school district have increased by an average of 2.96%. The Ogdensburg City School District administration has determined that a tax levy of \$10,350,926 is required to fund the approved 2019-2020 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 2019-2020 school year;

WHEREAS school district administration has determined that a tax levy in the amount of \$10,350,926 is required to fund the 2019-2020 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 3<sup>rd</sup> 2019 and end January 3<sup>rd</sup> 2020 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:

1<sup>st</sup> month – Free Period

2<sup>nd</sup> month – interest of 2% added

3<sup>rd</sup> month – interest of 3% added

4<sup>th</sup> month – interest of 4% added  
on this 26<sup>th</sup> day of August 2019.

APPROVED FOR PRESENTATION TO THE BOARD:

  
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Superintendent

**OGDENSBURG CITY SCHOOL DISTRICT  
ESTIMATED REVENUE FOR PROPOSED BUDGET 2019-20**

<u>ACCOUNT</u>	<u>DESCRIPTION</u>	<b>2019-2020 BUDGET</b>
<b><u>LOCAL SOURCES</u></b>		
A1081.000	Payment in Lieu of Taxes	42,500
A1090.000	Interest/Penalty on Property Taxes	60,000
A1111.000	Utility Taxes	320,000
A13XX.XXX	Tuition	202,868
A1335.000	After School Program	80,000
A1410.XXX	Athletic Revenue	48,000
A2230.000	Day School Tuition - Other Districts	350,000
A2389.100	Health Ins Premium paid by Retirees	-
A2389.200	Health Ins Contribution - Administration	15,000
A2389.300	Health Ins Contribution - OEA	155,000
A2389.400	Health Ins Contribution - CSEA	85,000
A2401.XXX	Interest Income	10,000
A241X.XXX	Rental Income	250,000
A2650.000	Sale of Scrap	-
A2660.000	Sale of Real Property	-
A2680.000	Insurance Recoveries	-
A2700.000	Reimbursement of Medicare Part D	160,000
A2701.000	Refund PY Exp - BOCES Aided	350,000
A2705.000	Gifts & Donations	-
A2770.XXX	Other Revenue	50,000
<b>TOTAL - LOCAL SOURCES</b>		<b>2,178,368</b>
<b><u>STATE SOURCES</u></b>		
A3101.000	State Aid	13,584,884
A3101.000	State Aid - Transportation Aid	851,963
A3101.000	State Aid - Building Aid	4,886,310
A3101.000	State Aid - Gap Elimination Adjustment	-
A3101.100	State Aid - Excess Cost Set-aside	2,961,727
A3101.100	State Aid - Excess Cost High Cost	1,192,270
A3102.000	State Aid - Lottery Aid	2,150,000
A3102.001	State Aid - Lottery Grant	975,000
A3102.002	State Aid - Commercial Gaming	90,000
A3103.000	State Aid - BOCES	2,865,068
A3104.000	State Aid - SWD Residential Aid	-
A3260.000	State Aid - Textbooks	91,355
A3262.000	State Aid - Software	24,838
A3262.001	State Aid - Hardware	34,055
A3263.000	State Aid - Library	10,138
A3289.000	State Aid - Other	138,156
A3289.100	E-Rate	-
<b>TOTAL - STATE SOURCES</b>		<b>29,855,763</b>
<b><u>OTHER SOURCES</u></b>		
A4601.000	Medicaid	50,000
A5999.001	Unemployment Reserve	25,000
	Retirement Reserve	275,000
A5999.002	Debt Service	353,677
A5999.003	Employee Benefit Reserve	75,000
A9599.000	Appropriated Fund Balance	1,836,268
<b>TOTAL - OTHER SOURCES</b>		<b>2,614,945</b>
<b>TOTAL REVENUE except for property tax</b>		<b>34,649,074</b>
<b>TOTAL EXPENSES</b>		<b>45,000,000</b>
A1001 A1085	Property Tax Including Star	10,350,926
	Tax Levy Increase	2.4%
<b>TOTAL REVENUE</b>		<b>45,000,000</b>

**OGDENSBURG CITY SCHOOL DISTRICT  
2019-2020 PROPERTY TAXES PROPOSED**

**Levy Increase 2.4%**  
**Tax Rate Decrease .54%**

	2016-17 <u>Actual</u>	2017-18 <u>Actual</u>	2018-19 <u>Actual</u>	Proposed 2019-2020 <u>2.40%</u>
Assessed Valuation	\$ 367,343,697	\$ 373,488,527	\$ 379,019,087	\$ 390,238,555
Tax Warrant	\$ 9,732,320	9,853,914	10,108,162	10,350,926
Rate per 1000	\$ 26.49	\$ 26.38	\$ 26.67	\$ 26.52
Increase/Decrease	1.12%	-0.42%	1.08%	-0.54%

**\$100,000 HOUSE VALUE**

School Tax	\$ 2,649.38	\$ 2,638.34	\$ 2,666.93	\$ 2,652.46
STAR Tax Reduction	\$ 794.81	\$ 791.50	\$ 800.08	\$ 795.74
Estimated School Tax after STAR Tax Reduction	\$ 1,854.56	\$ 1,846.84	\$ 1,866.85	\$ 1,856.72
Decrease / Increase on \$100,000 house annually after star	\$ 20.55	\$ (7.72)	\$ 20.01	\$ (10.13)
Decrease / Increase on \$100,000 house monthly after star	\$ 1.71	\$ (0.64)	\$ 1.67	\$ (0.84)

**\$75,000 HOUSE VALUE**

School Tax	\$ 1,987.03	\$ 1,978.76	\$ 2,000.20	\$ 1,989.35
STAR Tax Reduction	\$ 794.81	\$ 791.50	\$ 800.08	\$ 795.74
Estimated School Tax after STAR Tax Reduction	\$ 1,192.22	\$ 1,187.26	\$ 1,200.12	\$ 1,193.61
Decrease / Increase on \$75,000 house annually after star	\$ 13.21	\$ (4.96)	\$ 12.86	\$ (6.51)
Decrease / Increase on \$75,000 house monthly after star	\$ 1.10	\$ (0.41)	\$ 1.07	\$ (0.54)

**\$50,000 HOUSE VALUE**

School Tax	\$ 1,324.69	\$ 1,319.17	\$ 1,333.46	\$ 1,326.23
STAR Tax Reduction	\$ 794.81	\$ 791.50	\$ 800.08	\$ 795.74
Estimated School Tax after STAR Tax Reduction	\$ 529.88	\$ 527.67	\$ 533.39	\$ 530.49
Decrease / Increase on \$50,000 house annually after star	\$ 5.87	\$ (2.21)	\$ 5.72	\$ (2.89)
Decrease / Increase on \$50,000 house monthly after star	\$ 0.49	\$ (0.18)	\$ 0.48	\$ (0.24)

**2019-2020 TAX RATE WORKSHEET  
OGDENSBURG CITY CENTRAL SCHOOL**

8/12/2019

**GENERAL 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
	Plus Clergy	Rate	Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
Town									
12 Ogdenburg	292,132,624	100.00%	292,132,624	390,238,555	0.748600	10,350,926	7,748,704.31	292,132,624	26.524611
50 Lisbon	207,994	82.00%	253,651	390,238,555	0.000650	10,350,926	6,728.00	207,994	32.347087
64 Oswegatchie	97,852,280	100.00%	97,852,280	390,238,555	0.250750	10,350,926	2,595,493.69	97,852,280	26.524611
Total	390,192,898		390,238,555		1.00		10,350,926.00	390,192,898	

**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
	Plus Clergy	Rate	Town	District	Taxes	Levied	Levied	Minus Clergy	Assd Value
Town									
12 Ogdenburg	292,132,624	100.00%	292,132,624	390,238,555	0.748600	125,000	93,575.01	292,132,624	0.320317
50 Lisbon	207,994	82.00%	253,651	390,238,555	0.000650	125,000	81.25	207,994	0.390630
64 Oswegatchie	97,852,280	100.00%	97,852,280	390,238,555	0.250750	125,000	31,343.74	97,852,280	0.320317
Total	390,192,898		390,238,555		1.00		125,000.00	390,192,898	

**GENERAL LEVY**

2018-2019 GENERAL LEVY AMOUNT:	10,108,162	GENERAL & LIBRARY TOTAL LEVY (CITY OF OGD.)
2019-2020 GENERAL LEVY AMOUNT:	10,350,926	GENERAL LEVY
% CHANGE IN GENERAL LEVY:	2.4	LIBRARY LEVY
		TOTAL

**LIBRARY LEVY**

2018-2019 LIBRARY LEVY AMOUNT:	125,000	GENERAL & LIBRARY TOTAL LEVY (LISBON-OSW.)
2019-2020 LIBRARY LEVY AMOUNT:	125,000	GENERAL LEVY
% CHANGE IN LIBRARY LEVY:	0.0	LIBRARY LEVY
		TOTAL

SUBMITTED BY:

Patricia Smithers

DATE:

8/27/2019