

2019-20 Property Tax Report Card

421201 - Onondaga Central School District

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	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)
Total Budgeted Amount, not including Separate Propositions	21,207,763	22,067,150
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	9,875,717	10,068,293
B. Tax Levy to Support Library Debt, if Applicable	0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0
E. Total Proposed School Year Tax Levy (A + B + C - D)	9,875,717	10,068,293
F. Permissible Exclusions to the School Tax Levy Limit	157,951	215,710
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	9,717,766	10,021,458
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	9,717,766	9,852,583
I. Difference: (G - H), (negative value requires 60.0% voter approval) ²	0	168,875
Public School Enrollment	855	854
Consumer Price Index		2.13%

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2019-20, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	4,087,439	4,715,467
Assigned Appropriated Fund Balance	1,451,586	1,498,976
Adjusted Unrestricted Fund Balance	848,311	882,686
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-20 School Year
Capital	Reserve for Capital	To pay the cost of any object or purpose for which bonds may be issued.	1510759.85	1510759.85	Utilized to save money for 2023 capital project
Repair		To pay the cost of repairs to capital improvements or equipment.			
Workers' Compensation		To pay for Workers Compensation and benefits.			
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	162006.52	160506.52	Appropriated \$50,000 for 2019-2020
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.			
Insurance		To pay liability, casualty, and other types of uninsured losses.			
Property Loss		To establish and maintain a program of reserves to cover property loss.			
Liability		To establish and maintain a program of reserves to cover liability claims incurred.			
Tax Certiorari	Reserve Tax Certiorari	To establish a reserve fund for tax certiorari settlements	86434.72	86434.72	Utilize per court settlements as needed
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR - Employee Benefit Accrued Liability	Reserve for Employee Benefits	For the payment of accrued employee benefits due to employees upon termination of service.	463609.08	463549.08	Appropriate \$140,000 for 2019-2020
Retirement Contribution	Employee Retirement Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	1772477.97	1572477.97	Appropriate \$340,000 for 2019-2020
Other Reserve					

Equalized Total Assessed Value 406,681,317

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	135,789	0.03
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	24,632	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	158,526	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	16	1,500,631	0.37
13800	SCHOOL DISTRICT	RPTL 408	7	8,884,210	2.18
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	2	52,421	0.01
14100	USA - GENERALLY	RPTL 400(1)	1	105	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	86,421	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	11	2,506,537	0.62
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	13	145,368	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	1,984,210	0.49
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	130,736	0.03
41400	CLERGY	RPTL 460	2	3,158	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	6	18,948	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	12	2,396,945	0.59
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	274	5,531,507	1.36
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	66,683	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	37	1,778,210	0.44
41804	PERSONS AGE 65 OR OVER	RPTL 467	57	1,604,682	0.39
41834	ENHANCED STAR	RPTL 425	463	30,643,895	7.54
41854	BASIC STAR 1999-2000	RPTL 425	1,270	40,038,444	9.85
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	8,247	0.00

Equalized Total Assessed Value 406,681,317

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	204	0.00
Total Exemptions Exclusive of System Exemptions:			2,204	97,700,509	24.02
Total System Exemptions:			0	0	0.00
Totals:			2,204	97,700,509	24.02

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 1,809,361

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	3,494	0.19
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	103,172	5.70
41834	ENHANCED STAR	RPTL 425	3	169,968	9.39
41854	BASIC STAR 1999-2000	RPTL 425	7	210,000	11.61
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	204	0.01
Total Exemptions Exclusive of System Exemptions:			14	486,838	26.91
Total System Exemptions:			0	0	0.00
Totals:			14	486,838	26.91

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Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 2,983,196

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	279,154	9.36
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	46,206	1.55
41834	ENHANCED STAR	RPTL 425	5	340,778	11.42
41854	BASIC STAR 1999-2000	RPTL 425	9	278,352	9.33
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	8,247	0.28
Total Exemptions Exclusive of System Exemptions:			27	952,737	31.94
Total System Exemptions:			0	0	0.00
Totals:			27	952,737	31.94

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Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 399,621,609

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	135,789	0.03
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	24,632	0.01
13100	CO - GENERALLY	RPTL 406(1)	4	158,526	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	16	1,500,631	0.38
13800	SCHOOL DISTRICT	RPTL 408	7	8,884,210	2.22
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	2	52,421	0.01
14100	USA - GENERALLY	RPTL 400(1)	1	105	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	86,421	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	11	2,506,537	0.63
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	13	145,368	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	1,984,210	0.50
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	130,736	0.03
41400	CLERGY	RPTL 460	2	3,158	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	6	18,948	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	12	2,396,945	0.60
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	261	5,216,109	1.31
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	66,683	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	34	1,628,832	0.41
41804	PERSONS AGE 65 OR OVER	RPTL 467	57	1,604,682	0.40
41834	ENHANCED STAR	RPTL 425	453	29,998,149	7.51
41854	BASIC STAR 1999-2000	RPTL 425	1,251	39,458,592	9.87
Total Exemptions Exclusive of System Exemptions:			2,156	96,001,684	24.02
Total System Exemptions:			0	0	0.00
Totals:			2,156	96,001,684	24.02

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 2,267,150

School District - 314201 Onondaga

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	32,750	1.44
41834	ENHANCED STAR	RPTL 425	2	135,000	5.95
41854	BASIC STAR 1999-2000	RPTL 425	3	91,500	4.04
Total Exemptions Exclusive of System Exemptions:			7	259,250	11.44
Total System Exemptions:			0	0	0.00
Totals:			7	259,250	11.44

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