



NIAGARA FALLS CITY SCHOOL DISTRICT 2021-2022 PROPOSED BUDGET

Tuesday, May 18, 2021



Tax Levy History

<u>Tax Year</u>	<u>Tax Levy</u>
1994 - 2013	\$25,076,688
2014 - 2021	\$25,828,989
<u>2022 Proposed</u>	<u>\$25,828,989</u>

District Leadership is committed to expanding instructional programming for all students with **No Increase to the Tax Levy** through strategic use of human, financial and capital resources.



Budget History

2019-2020 Budget	\$147,951,297
2020-2021 Budget	\$153,168,496
<u>Proposed 2021-2022</u>	<u>\$153,148,179</u>

Difference = *Decrease* of : - \$ 20,317*

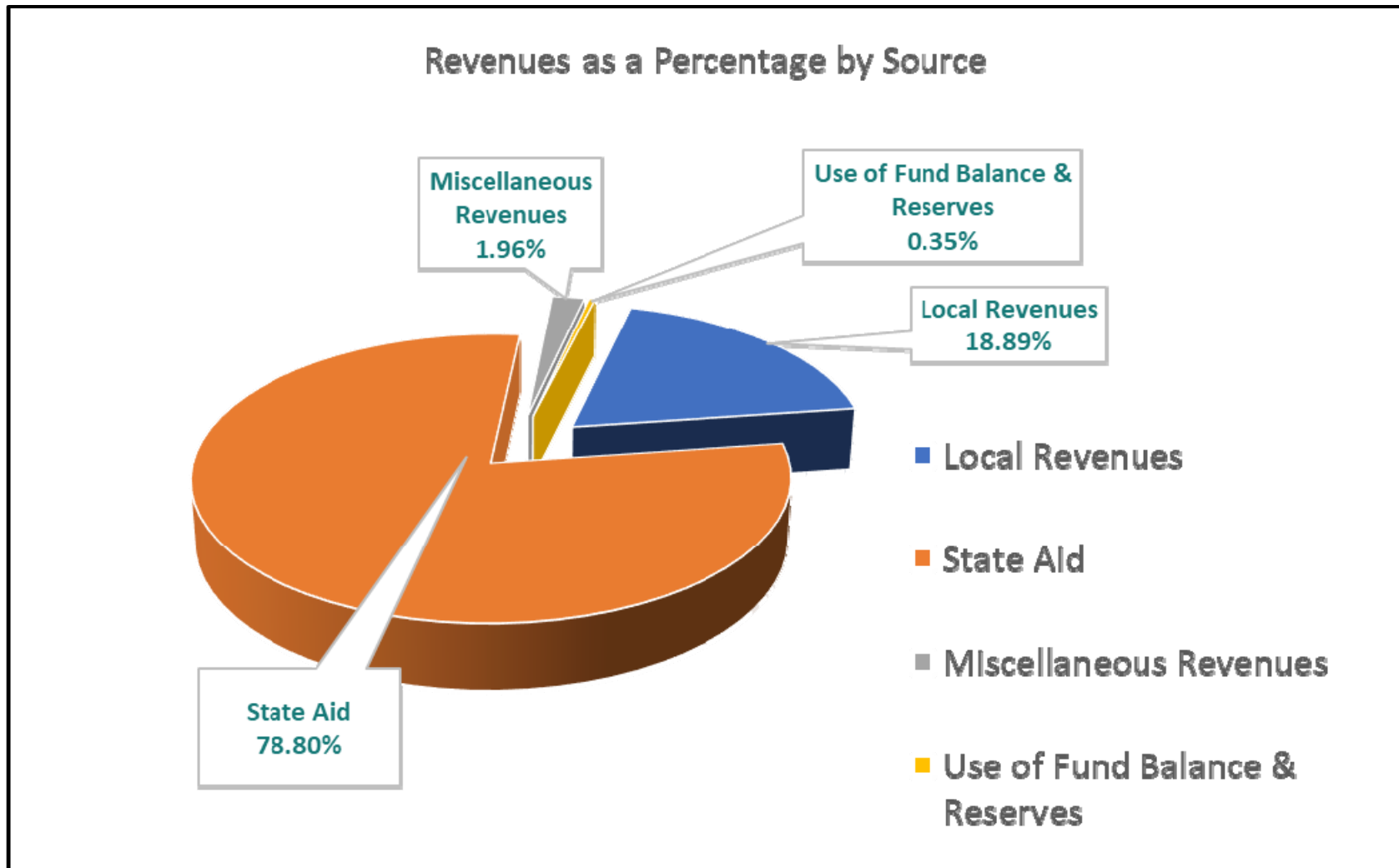
Change reflects a decrease of : -.01 % from 2020-2021

*The difference represents increases for enhanced instructional programming (including new computers), salary obligations, benefits, services for students with special needs and \$1,269,193 net increase in debt service (with corresponding increase in building aid). **These increases are offset by the receipt of Federal stimulus funding grants which allow the District to absorb many costs associated with the safe return to in-person instruction and to address learning loss in the Special Aid Fund.**

2021 - 2022 Proposed General Fund Budget - Revenue Projections

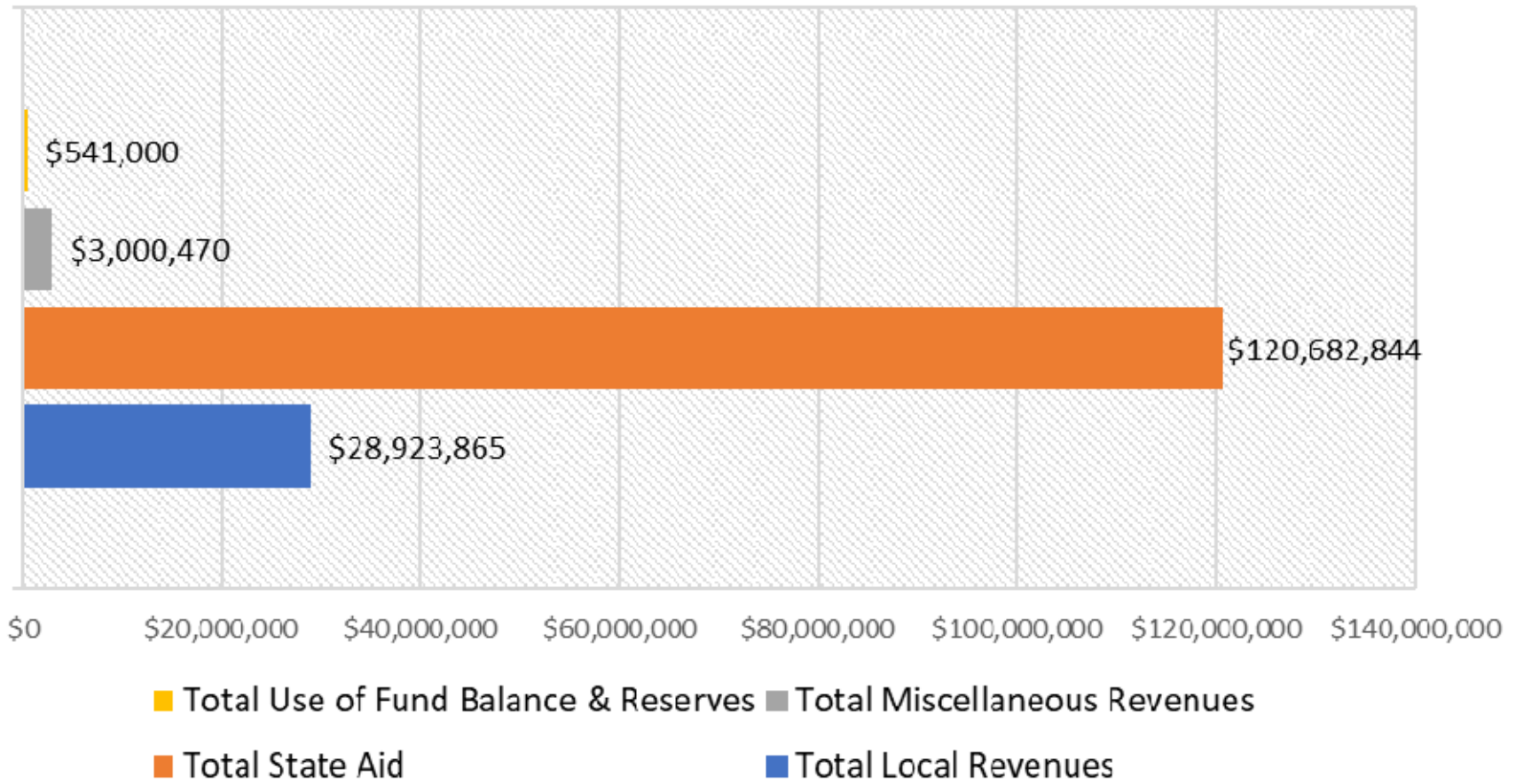
	<u>2020 - 2021</u>	<u>2021 - 2022</u>	
<u>Revenue Type</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>Description</u>
Local Revenues:			
Real Property Taxes - Current	\$24,272,605	\$24,218,865	Current Year 94% of Levy (Including STAR aid)
Real Property Taxes - Prior Years	\$1,401,000	\$1,330,000	Includes Purchase of 18/19 Outstanding Tax Roll by City
Real Property Taxes - Re-Levies	\$15,000	\$15,000	Reflects Recent History
Payments in Lieu of Taxes (PILOTs)	\$1,200,000	\$1,200,000	Billable PILOT Agreements
Interest & Penalties	\$410,000	\$360,000	Fees on Late Payments (Current & Prior (2) Years)
Tax on Consumer Utility Bills	\$1,700,000	\$1,800,000	3% Utility (Non Property) Tax - Local Consumers
Total Local Revenues	\$28,998,605	\$28,923,865	
State Aid:			
Foundation Aid	\$83,999,238	\$87,679,831	Increase reflects 1st of 3 year full phase in plan
Pandemic Adjustment	(\$4,449,321)	\$0	Initiated in 20/21 - eliminated in legislative budget for 21/22
Federal Stimulus Aid	\$4,449,321	\$0	Federal stimulus funds - moved to Special Aid Fund per state
BOCES Aid	\$4,803,946	\$4,598,991	Based Upon BOCES Participation (Prior Year)
Transportation Aid	\$5,856,762	\$6,300,480	Transportation Contracts
Building Aid	\$13,772,522	\$15,580,672	Aid on Debt Service
Public Excess Cost Aid	\$1,409,042	\$1,284,058	Public Placements - Special Needs
Private Excess Cost Aid	\$3,966,455	\$4,144,702	Private Placements - Special Needs
Charter School Transition Aid	\$39,587	\$95,448	Formula Based Transition Aid
Supplemental Basic Tuition Aid (SBTA)	\$325,000	\$300,000	Per Pupil Supplemental Charter School Tuition Aid
Textbook, Software & Library Material Aid	\$595,039	\$560,685	Formula Based (Actual Expense Prior Yr and Enrollment)
Computer Hardware Aid	\$145,349	\$137,977	Formula Based (Actual Expense Prior Yr and Enrollment)
Total State Aid	\$114,912,940	\$120,682,844	
Miscellaneous Revenues:			
Refunds, Rentals, Tuitions, Fees	\$1,952,730	\$1,905,470	BOCES, Medicaid, Summer, Adult Ed, Health Svcs, Sales
Casino Revenues	\$0	\$0	Casino Revenues
Greenway Revenues	\$420,000	\$420,000	Greenway Approved Capital Project Debt Service Funding
Host Community Revenues	\$675,000	\$675,000	NYPA Agreement
Total Miscellaneous Revenues	\$3,047,730	\$3,000,470	
Use of Fund Balance & Reserves:			
Reserves	\$2,206,305	\$541,000	Partial Use of Debt Reserve
Appropriated Fund Balance	\$4,002,916		
Total Use of Fund Balance & Reserves	\$6,209,221	\$541,000	
Total General Fund Revenues	\$153,168,496	\$153,148,179	

A Look At Revenue - All Sources



A Look At Revenue - All Sources

2021 - 2022 General Fund Revenues by Source



2021 – 2022 Revenue Highlights

State Aid: \$ 5.7M overall increase based on enacted Legislative budget. Increase is generated from an increase in Foundation Aid and various expense based aids (Building Aid, Excess Cost Aids, Transportation & Charter School Tuition Aid).

State Aid: Pandemic Adjustment reduction in aid has been eliminated for 21/22.

Use of Fund Balance & Reserves: \$ 541,000 reflects partial use of debt premiums as prescribed in prior year transactions.

Federal Stimulus: \$ 13,248,796 CRRSA ESSER and \$ 30,236,733 American Rescue Plan are multi-year grants accounted for in the Special Aid Fund.

Local Tax Revenues: *No Change to the Tax Levy*

2021- 2022 Expenditure Projections

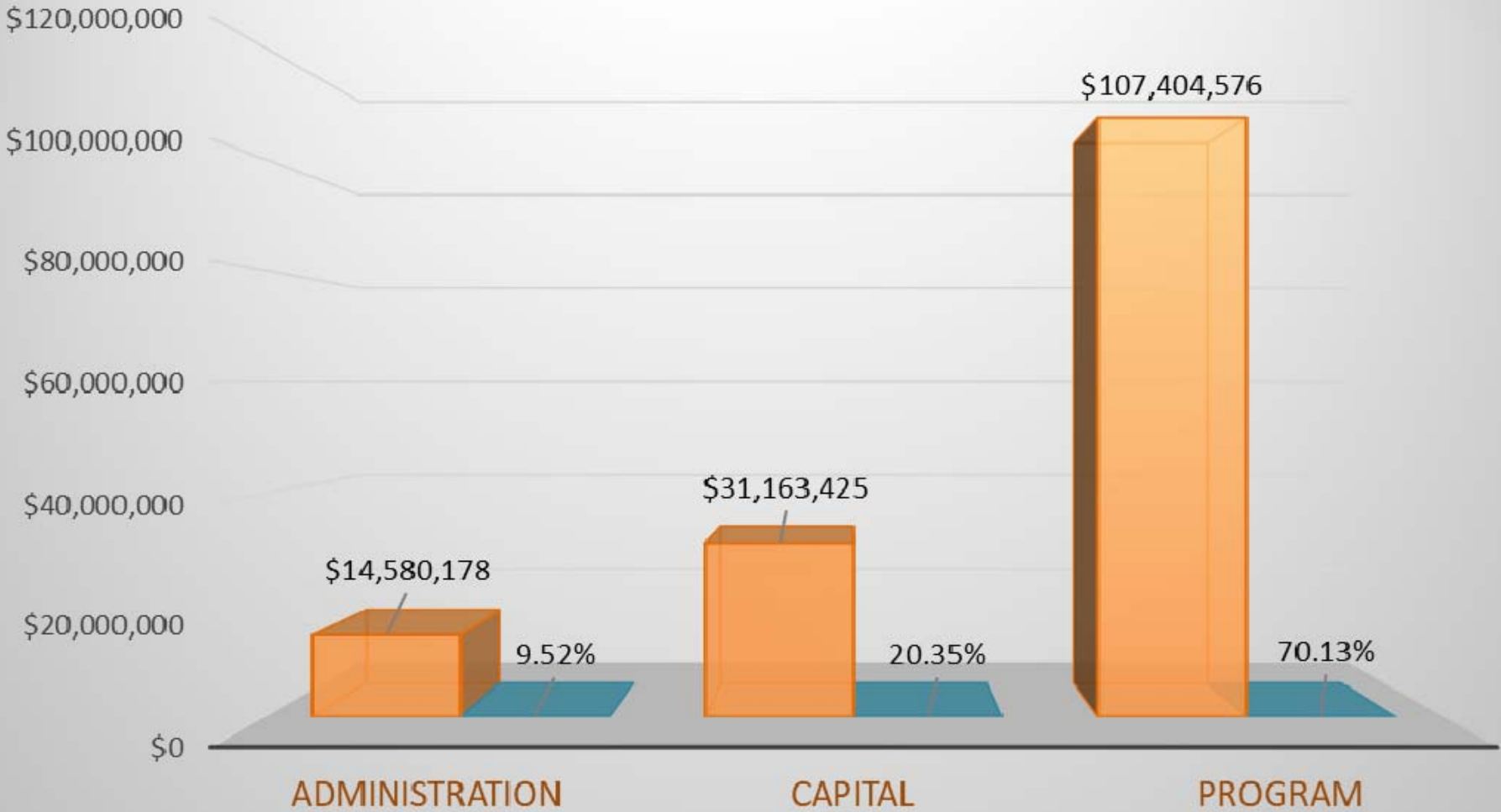
3 - Part Format

<u>Administrative</u>		<u>Capital</u>		<u>Program</u>	
Salaries	\$641,265	Salaries	\$5,396,644		
Clerical	\$3,195,392	Utilities	\$1,737,250	Teaching Regular School	\$31,484,965
Insurance	\$686,000	Supplies / Contracts	\$2,001,883	Special Apportionment	\$21,736,265
Principals / VPs / Cabinet	\$1,523,268	Bus / Vehicle Purchase	\$0	Supplies / Contracts	\$15,005,961
Supplies / Contracts	\$4,272,093	Debt Service	\$18,529,309	Transportation	\$9,383,035
Fringe Benefits	\$4,262,160	Fringe Benefits	\$3,498,339	Fringe benefits	\$29,794,350
	\$14,580,178		\$31,163,425		\$107,404,576
	9.52%		20.35%		70.13%

Total Proposed Spending Plan: \$153,148,179



2021 -2022 Proposed Spending Plan - 3 Part Format



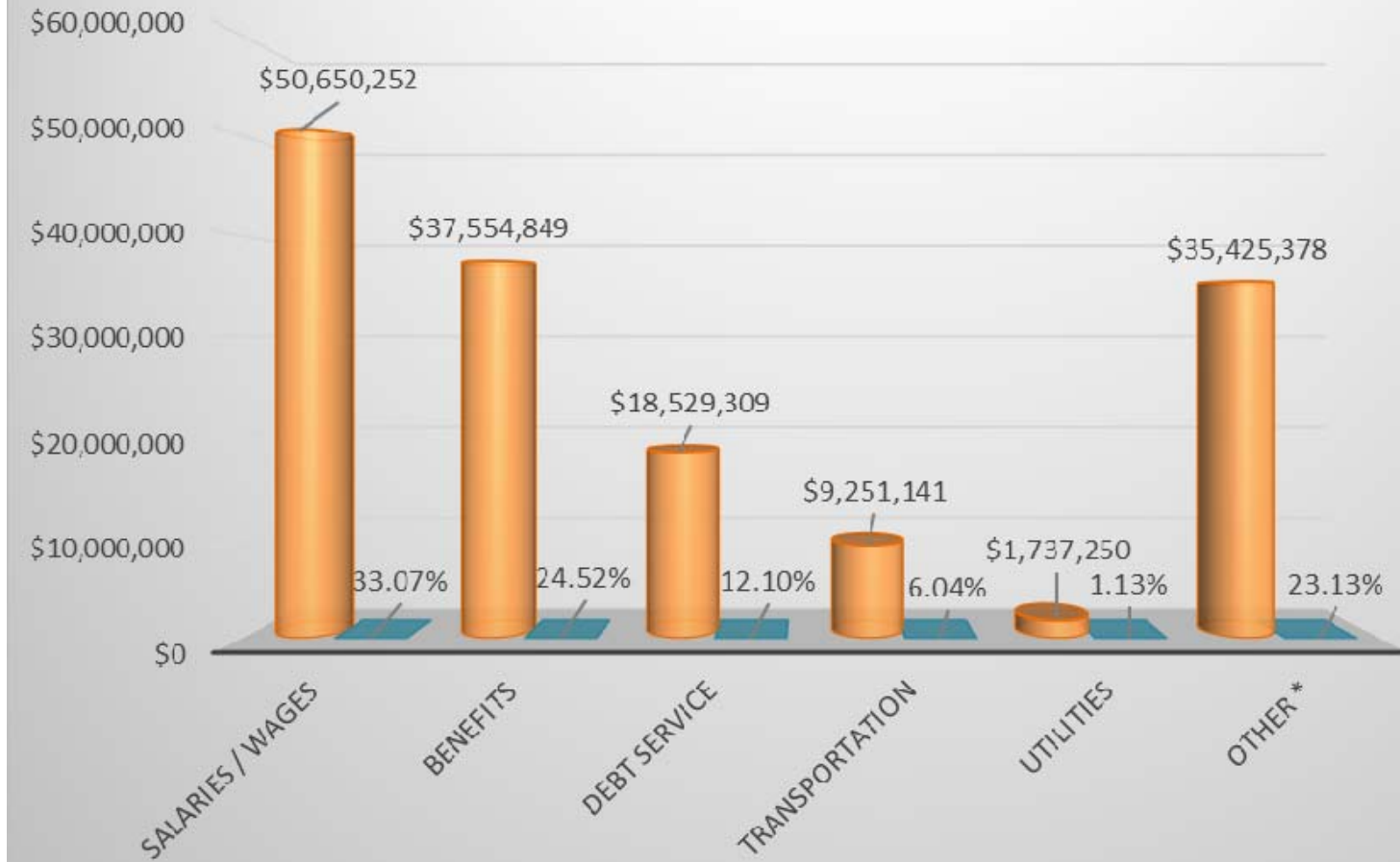
2021 - 2022 Projected Expenditures by Type

Salaries / Wages	\$50,650,252	33.07%
Benefits	\$37,554,849	24.52%
Debt Service	\$18,529,309	12.10%
Transportation	\$9,251,141	6.04%
Utilities	\$1,737,250	1.14%
Other *	\$35,425,378	23.13%
	\$153,148,179	100.0%

***Other includes contracts, insurance, tuitions, supplies, misc.**



2021-2022 Estimated Spending by Expenditure Type



*Other includes contracts, insurance, tuitions, supplies, misc.

2021 – 2022 Expenditure Highlights

Estimated Salary and Wage Increases: \$ 2M Includes contractual raises and steps for all bargaining units.

Pension Cost Increase: \$ 352,000 Reflects contribution rate changes

Cost of Health Care – Active & Retiree: Reflects anticipated retirements and new staff at no rate increase offset by contributions.

Increase of Transportation Contracts (CPI): \$ 88,000 contractual increases based on estimated CPI of 1.8%.

BOCES Services: \$ 4.8M increase for classroom technology (including computer purchases), special needs tuition, and science kits.

Debt Service: \$ 1,269,193 net increase for bond due to completion of Stewardship Project offset by increase in building aid.

Terminal Leave Pay: \$ 250,000 increase for anticipated retirements.

Staff and Benefits to Grants: (\$9,251,660) reductions reflect expenses moved to federal stimulus CRRSA ESSER grant funds.

2021-2022 Contingency Budget

The 2021-2022 Budget Proposal requires a Simple Majority.

If a positive majority vote is not achieved, the District will be required to operate under a Contingent Budget.

These items must be eliminated if the proposed budget is defeated:

- Student Supplies
- Transportation would be limited to State Limits
- Equipment - Including laptop computers for students and teachers, radios for safety
- Vehicle purchase
- A contingency budget would result in a reduction from the proposed budget of approximately **-\$4,146,037** and would reduce the District's ability to help students acquire supplies and technology, place restrictions on transportation and the community use of school buildings, and eliminate new equipment purchases .

Tax Levy would be unaffected and remain \$25,828,989

2021-2022 Contingency Budget Comparison

		<u>2020/21 Adopted Budget</u>	<u>2021/22 Proposed Budget</u>	<u>2021/22 Contingent Budget</u>
	Budget	\$153,168,496	\$153,148,179	\$149,002,142
<u>Administration</u>				
	Salaries	\$632,802	\$641,265	\$641,265
	Clerical	\$3,066,157	\$3,195,392	\$3,195,392
	Insurance	\$660,000	\$686,000	\$686,000
	Principals / VPs /Cabinet	\$3,312,860	\$1,523,268	\$1,523,268
	Supplies / Contracts	\$4,576,380	\$4,272,093	\$4,272,093
	Fringe Benefits	\$3,724,975	\$4,262,160	\$4,262,160
		\$15,973,174	\$14,580,178	\$14,580,178
		10.43%	9.52%	9.79%
<u>Program</u>				
	Teaching Regular School	\$37,551,438	\$31,484,965	\$31,484,965
	Special Apportionment	\$21,198,594	\$21,736,265	\$21,736,265
	Supplies / Contracts	\$10,760,361	\$15,005,961	\$11,244,849
	Transportation	\$9,302,906	\$9,383,035	\$9,383,035
	Fringe benefits	\$29,431,562	\$29,794,350	\$29,794,350
		\$108,244,860	\$107,404,576	\$103,643,464
		70.67%	70.13%	69.56%
<u>Capital</u>				
	Salaries	\$5,318,873	\$5,396,644	\$5,396,644
	Utilities	\$1,667,267	\$1,737,250	\$1,737,250
	Supplies / Contracts / Equ	\$1,188,883	\$2,001,883	\$1,616,958
	Bus / Vehicle Purchase	\$80,000	\$0	\$0
	Debt Service	\$17,548,825	\$18,529,309	\$18,529,309
	Fringe Benefits	\$3,146,614	\$3,498,339	\$3,498,339
		\$28,950,462	\$31,163,425	\$30,778,500
		18.90%	20.35%	20.66%
Difference Proposed Vs Contingent				-\$4,146,037

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtser/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 26, 2021

Form Preparer Name:
Preparer's Telephone Number:

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	153,168,496	153,148,179	-0.01 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	25,828,989	25,828,989	
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)	25,828,989	25,828,989	0.00 %
F. Permissible Exclusions to the School Tax Levy Limit	2,082,515	1,768,298	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	23,746,900	24,061,160	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	23,746,474	24,060,691	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	426	469	
Public School Enrollment	7,050	7,081	0.44 %
Consumer Price Index			1.23 %

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	13,564,136	13,513,597
Assigned Appropriated Fund Balance	4,002,916	0
Adjusted Unrestricted Fund Balance	6,126,740	6,125,927
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 *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters) **
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital		For the cost of any object or purpose for which bonds may be issued.	<input type="text"/>	<input type="text"/>	
Repair		For the cost of repairs to capital improvements or equipment.	<input type="text"/>	<input type="text"/>	
Workers Compensation	RESERVE FOR WORKERS' COMPENSATION	For self-insured Workers Compensation and benefits.	2,548,477	2,548,477	Retaining reserve for settlement of Workers' Compensation claims as they become eligible
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.	<input type="text"/>	<input type="text"/>	
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	<input type="text"/>	<input type="text"/>	
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.	<input type="text"/>	<input type="text"/>	
Insurance		For liability, casualty, and other types of uninsured losses.	<input type="text"/>	<input type="text"/>	
Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	

Liability		To cover incurred liability claims.	<input type="text"/>	<input type="text"/>	
Tax Certiorari	RESERVE FOR TAX CERTIORARI	For tax certiorari settlements.	50,539	0	Expecting utilization of reserve in 20/21 with no balance remaining for 21/22.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	RESERVE FOR EBALRS	For accrued 'employee benefits' due to employees upon termination of service.	1,859,960	1,859,960	Retaining reserve for future eligible terminal leave benefit payments
Retirement Contribution	RESERVE FOR RETIREMENT (ERS)	For employer retirement contributions to the State and Local Employees' Retirement System.	2,367,172	2,367,172	Retaining reserve for future employer contribution liability to State and Local Employees' Retirement System (ERS)
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	RESERVE FOR RETIREMENT (TRS)	To funds employer retirement contributions to the New York State Teachers' Retirement System (TRS)	2,006,742	2,006,742	Retaining reserve for future employer contributions to the Teachers Retirement System (TRS)
Single Other Reserve	RESERVE FOR DEBT	Bond proceeds (premiums) inherently restricted for purpose of debt service payments	4,730,905	4,730,905	Anticipated use of \$541,000 for debt service payments

* NYSED Reserve Guidance:
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:
<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

**Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 153,168,496	\$ 153,148,179	\$ 149,002,142
Increase/Decrease for the 2021-22 School Year		\$ - 20,317	\$ - 4,146,037
Percentage Increase/Decrease in Proposed Budget		-0.01 %	-2.80 %
Change in the Consumer Price Index		1.23 %	
A. Proposed Levy to Support the Total Budgeted Amount		\$ 25,828,989	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 25,828,989	\$ 25,828,989	\$ 25,828,989
F. Total Permissible Exclusions	\$ 2,082,515	\$ 1,768,298	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 23,746,900	\$ 24,061,160	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 23,746,474	\$ 24,060,691	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 426	\$ 469	

2021-2022 Budget Notice Cont.

Administrative Component	\$ 15,973,174	\$ 14,580,178	\$ 14,580,178
Program Component	\$ 108,244,860	\$ 107,404,576	\$ 103,643,465
Capital Component	\$ 28,950,462	\$ 31,163,425	\$ 30,778,500

* Provide a statement of assumptions made in projecting a contingency budget for the 2021-22 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Contingent budget is established pursuant to Section 2023 of Education Law. Board of Education will develop contingent budget based upon state law.

** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

Description	Amount
	\$
	\$
	\$
	\$

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed for the 2021-22 School Year

Estimated Basic STAR Exemption Savings ¹	\$ 428.00
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The annual budget vote for the fiscal year 2021-22 by the qualified voters of the City School District of the City of Niagara Falls, Niagara County, New York, will be held at General Election polling sites in said district on Tuesday, May 18, 2021 between the hours of 12:00 noon and 9:00pm, prevailing time at school district polling sites, at which time the polls will be opened to vote by voting ballot or machine.

 1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

2021-2022 Transportation Contracts Budget Notice

Bus contracts are multiple year contracts, and costs for each year of the contracts are identified in the respective years. Bus contract costs included in the proposed 2021-2022 General Fund Budget reflect costs for 2021-2022 only (including summer school transportation).



2021-2022 Salary Disclosure

Salaries > \$143,000

Report Estimated Salaries in the Budget for the 2021-2022 School Year			
Sections 1608 and 1716 of the Education Law			
<u>Title</u>	<u>Salary</u>	<u>Employee Benefits</u>	<u>Other Remuneration</u>
Superintendent	\$ 189,738	\$ 58,753	\$ 2,300
Associate, Assistant and Deputy Superintendents			
<u>Title</u>	<u>Salary</u>	<u>Employee Benefits</u>	
Deputy Superintendent	\$ 153,319	\$ 49,404	
Administrator for HR	\$ 153,319	\$ 48,942	
Administrator for Business	\$ 153,319	\$ 49,404	
Other Supervisory and Administrative Employees Scheduled to Receive \$143,000 or More in Salary			
<u>Title</u>	<u>Salary</u>		
Administrator for IS	\$ 151,864		
Administrator for Curriculum	\$ 151,229		
Administrator for Assessment	\$ 146,229		
Principal	\$ 147,729		
Principal	\$ 146,229		
Principal	\$ 143,020		
Principal	\$ 149,229		
Principal	\$ 146,229		

Proposition 1:

Shall the following resolution be adopted to-wit:

Shall the Board of Education of the City School District of the City of Niagara Falls be authorized to expend the sums set forth in the proposed 2021-2022 budget in the total amount of **\$153,148,179** and to levy the necessary tax?



Mark Your Calendar

Voting will be available at all City of Niagara Falls
General Election polling sites.

May 18, 2021

Please VOTE!

Questions? Call the District Clerk

Judie Glaser @ 286-4204

Thank You for Your Interest



Please VOTE

