



NIAGARA FALLS CITY SCHOOL DISTRICT 2022-2023 PROPOSED BUDGET

Tuesday, May 17, 2022



Tax Levy History

<u>Tax Year</u>	<u>Tax Levy</u>
1994 - 2013	\$25,076,688
2014 - 2022	\$25,828,989
<u>2023 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

2020-2021 Budget	\$153,168,496
2021-2022 Budget	\$153,148,179
<u>Proposed 2022-2023</u>	<u>\$164,895,787</u>

Difference = *Increase* of : \$11,747,608*

Change reflects an increase of : 7.7% from 2021-2022

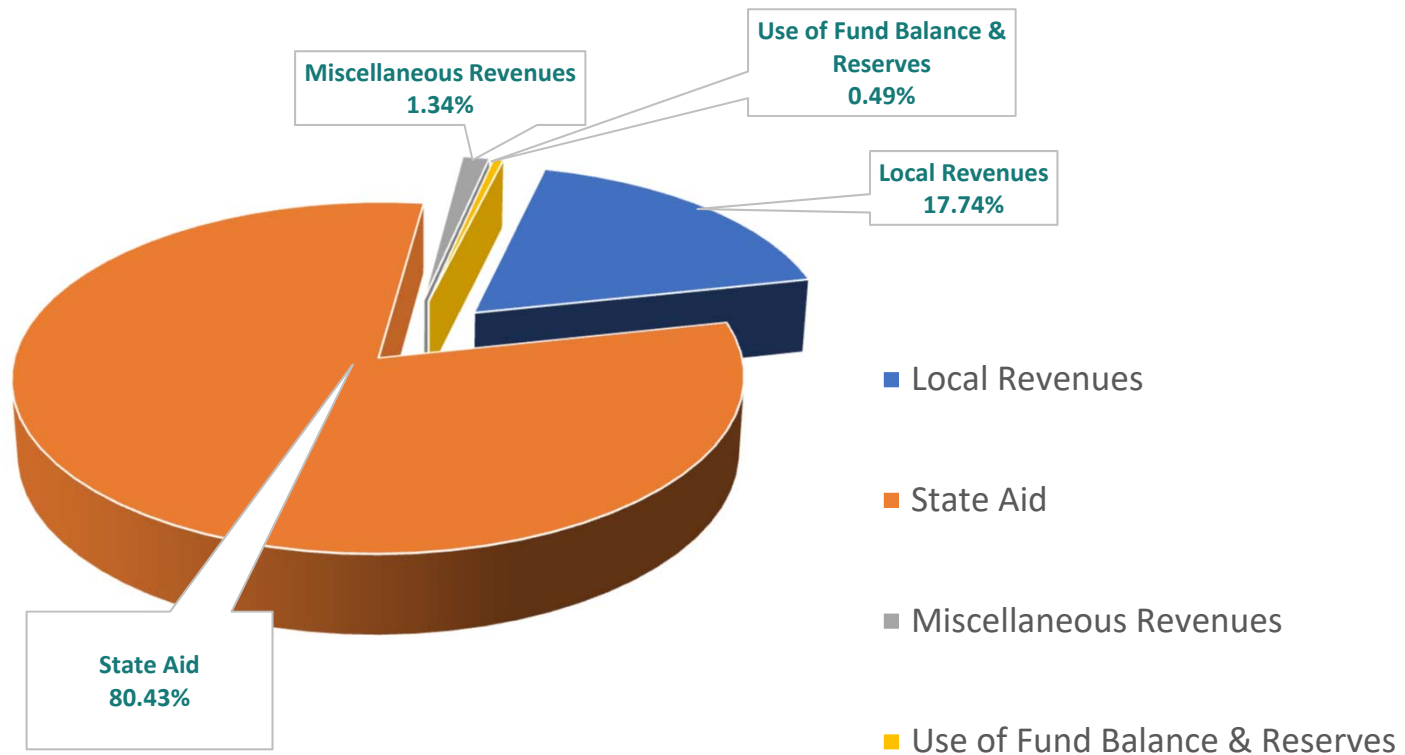
*The change represents an increase due to the safe return to in-person instruction including salaries, benefits, and other contractual increases. The proposed budget includes purchases of all new smart boards for classroom instruction. Also, included are various capital improvements to the Community Education Building in the form of roof replacement, fire suppression system, and new boiler plant. In the prior year the budget change was 0%, so the 7.7% change represents two years of growth.

2022 - 2023 Proposed General Fund Budget - Revenue Projections

	<u>2021 - 2022</u>	<u>2022 - 2023</u>	
<u>Revenue Type</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>Description</u>
<u>Local Revenues:</u>			
Real Property Taxes - Current	\$ 24,218,865	\$ 24,183,936	Current Year 94% of Levy (Including STAR aid)
Real Property Taxes - Prior Years	1,330,000	1,553,400	Includes Purchase of 20/21 Outstanding Tax Roll by City
Real Property Taxes - Re-Levies	15,000	5,500	Reflects Recent History
Payments in Lieu of Taxes (PILOTs)	1,200,000	1,200,000	Billable PILOT Agreements
Interest and Penalties	360,000	372,389	Fees on Late Payments (Current and Prior 2 Years)
Tax on Consumer Utility Bills	1,800,000	1,945,000	Utility (Non Property) Tax - Local Consumers
Total Local Revenues	\$ 28,923,865	\$ 29,260,225	
<u>State Aid:</u>			
Foundation Aid	87,679,831	96,367,301	Increase reflects year 2 of 3 for full phase in plan
BOCES Aid	4,598,991	7,955,388	Based Upon Prior Year's BOCES Participation
Transportation Aid	6,300,480	6,789,550	Transportation Contracts
Building Aid	15,580,672	14,741,416	Aid on Debt Service
Public Excess Cost Aid	1,284,058	1,461,882	Public Placements - Special Needs
Private Excess Cost Aid	4,144,702	4,165,471	Private Placements - Special Needs
Charter School Transition Aid	95,448	107,598	Formula Based Transition Aid
Supplemental Basic Tuition Aid (SBTA)	300,000	310,000	Per Pupil Supplemental Charter School Tuition Aid
Textbook, Software, and Library Material Aids	560,685	579,623	Formula Based (Actual Expense Prior Yr and Enrollment)
Computer Hardware Aid	137,977	142,687	Formula Based (Actual Expense Prior Yr and Enrollment)
Total State Aid	\$ 120,682,844	\$ 132,620,916	
<u>Miscellaneous Revenues:</u>			
Refunds, Rentals, Tuitions, Fees	1,905,470	1,534,646	BOCES Refund, Medicaid, Adult Ed, Health Svcs, Sales
Casino Revenues	-	-	Casino Revenues
Greenway Revenues	420,000	-	Greenway Approved Capital Project Debt Service Funding
Host Community Revenues	675,000	675,000	NYPA Agreement
Total Miscellaneous Revenues	\$ 3,000,470	\$ 2,209,646	
<u>Use of Fund Balance and Reserves:</u>			
Reserves	541,000	555,000	Partial Use of Debt Reserve
Appropriated Fund Balance	-	250,000	Use of fund balance
Total Use of Fund Balance and Reserves	\$ 541,000	\$ 805,000	
Total General Fund Revenues	\$ 153,148,179	\$ 164,895,787	

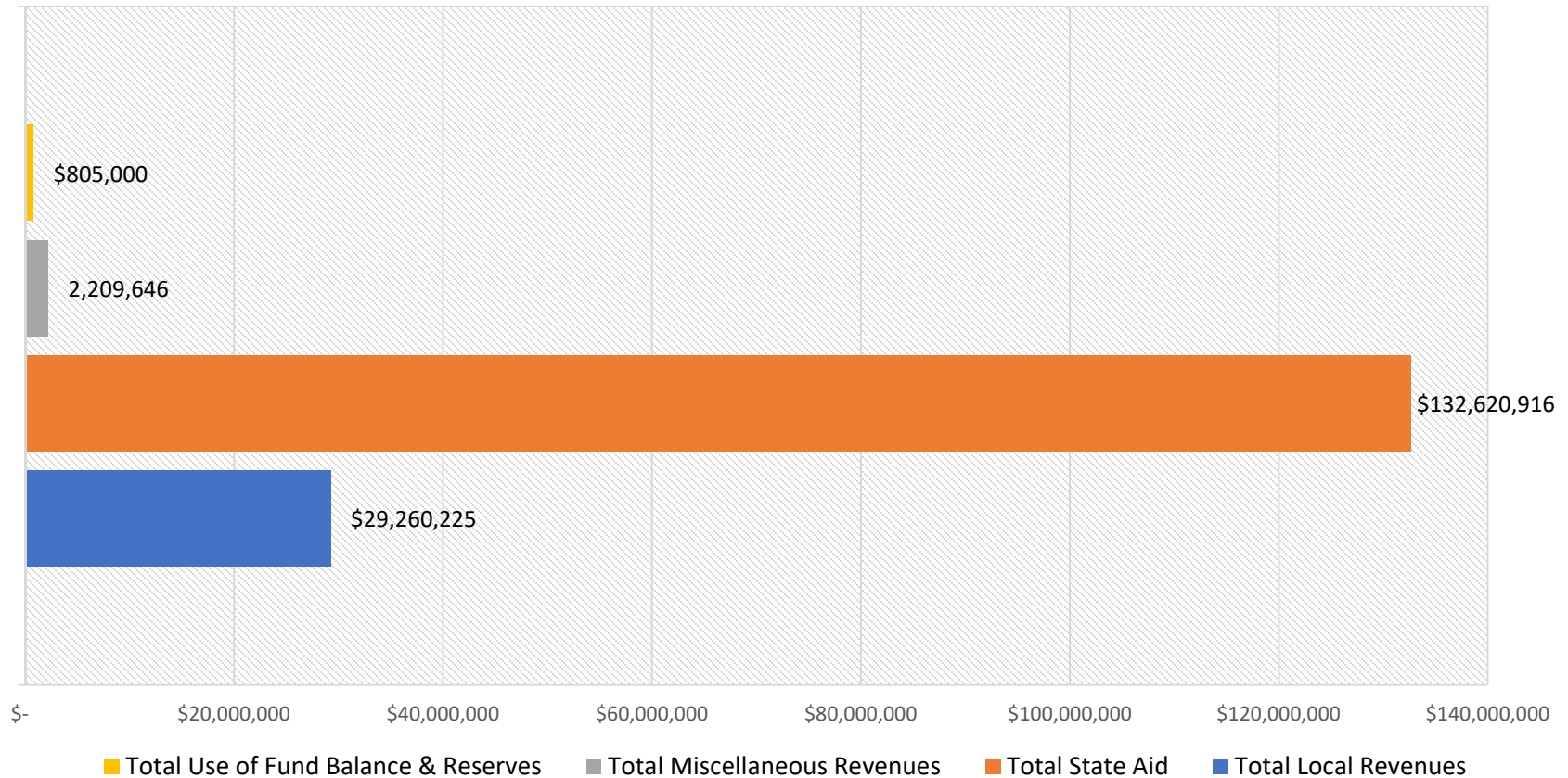
A Look At Revenue - All Sources

Revenues as a Percentage by Source



A Look At Revenue - All Sources

2022 - 2023 General Fund Revenues by Source



2022 – 2023 Revenue Highlights

State Aid: \$12M overall increase based on enacted Legislative budget. \$8.7M of the increase is due to an increase from foundation aid based upon continuing the full phase in of the Foundation Aid formula by 2023-24 school year.

State Aid: BOCES Aid increased \$3.4M mainly due to increased BOCES technology purchases during the 2021-2022 school year.

Use of Fund Balance & Reserves: \$805,000 reflects partial use of debt premiums in the amount of \$555,000 as prescribed in prior year transactions.

Federal Stimulus: CRRSA ESSER funds will be spent down by June 30, 2023 and American Rescue Plan funds will be spent through September 2024.

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

2022 - 2023 Expenditure Projections

3 - Part Format

2022 - 2023 Expenditure Projections

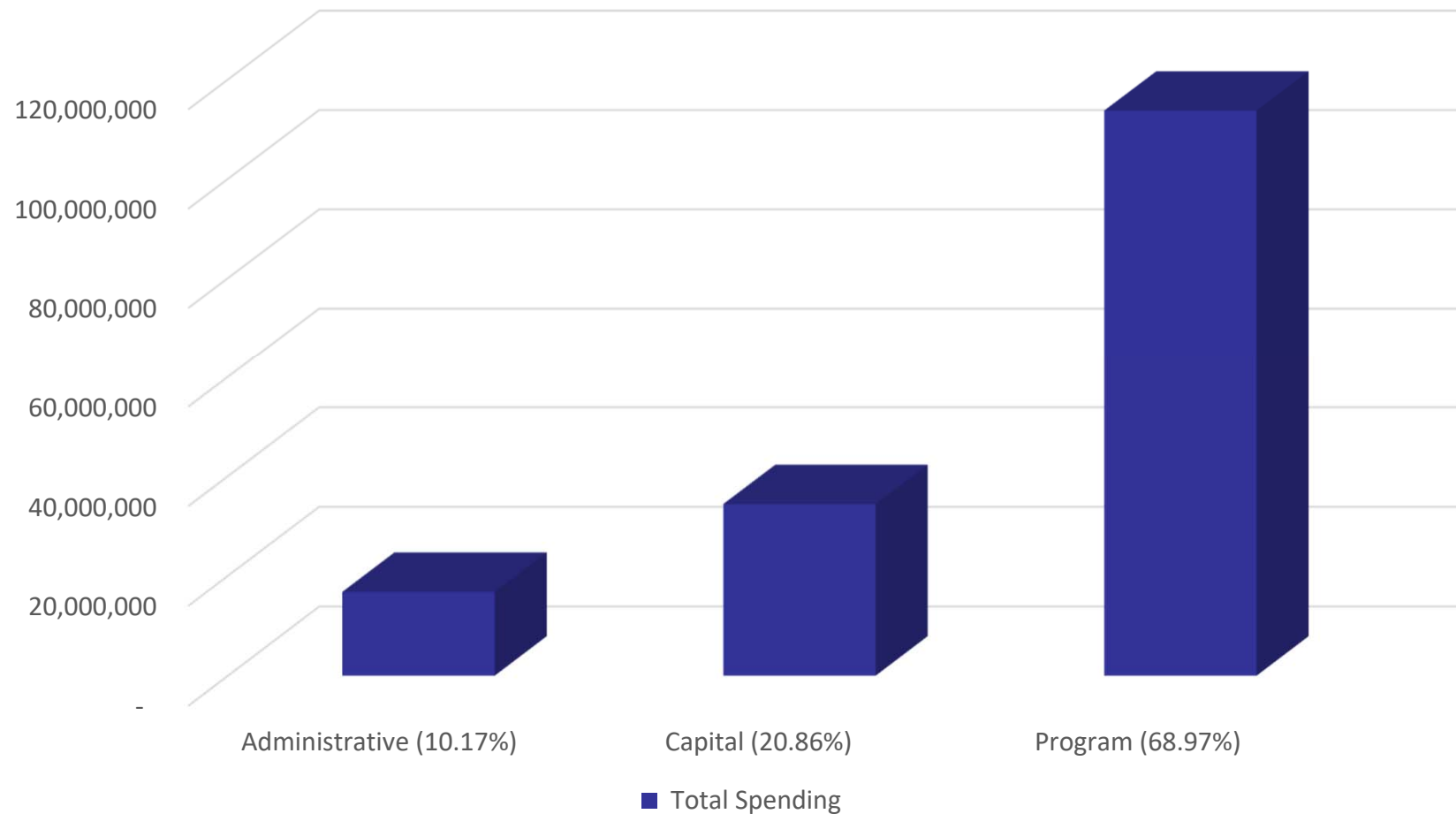
<u>Administrative</u>		<u>Capital</u>		<u>Program</u>	
Salaries	723,074	Salaries	6,264,170		
Clerical	3,329,545	Utilities	2,099,174	Teaching Regular School	34,694,975
Insurance	733,544	Supplies / Contracts / Equip	2,632,326	Special Apportionment	23,488,566
Principals / VPs / Cabinet	3,374,295	Capital Improvements	2,030,000	Supplies / Contracts / Tuitions	16,107,657
Supplies / Contracts	4,176,003	Debt Service	17,629,270	Transportation	9,817,508
Fringe Benefits	4,426,748	Fringe Benefits	3,740,847	Fringe benefits	29,628,085
	\$ 16,763,209		\$ 34,395,787		\$ 113,736,791
	10.17%		20.86%		68.97%
Total Proposed Spending Plan = \$164,895,787					



A Look at 2022 – 2023 Expenditures

3 Part Budget Format

Total Proposed Spending Plan

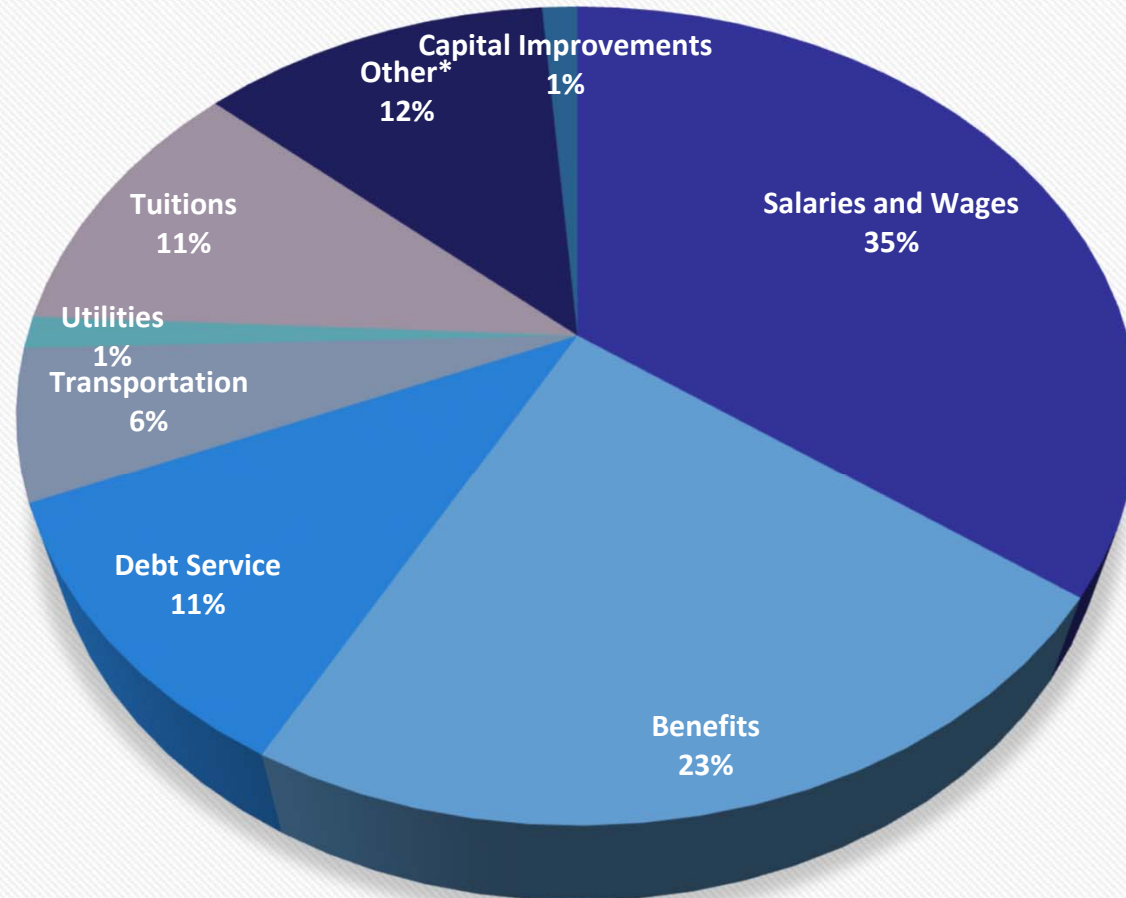


2022 - 2023 Projected Expenditures by Type

Salaries and Wages	\$ 57,795,207	35.05%	
Benefits	37,607,180	22.81%	
Debt Service	17,629,270	10.69%	
Transportation	9,817,508	5.95%	
Utilities	2,099,174	1.27%	
Tuitions	17,876,042	10.84%	
Other*	20,041,406	12.15%	
Capital Improvements	2,030,000	1.24%	
	\$ 164,895,787	100.00%	
*Other includes contracts, insurance, supplies and misc			



Projected Expenditures by Type



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

2022 – 2023 Expenditure Highlights

Estimated Salary and Wages: \$1.7M increase includes contractual raises and steps for all bargaining units.

Staff From Grants: \$4.3M of staff that were paid through Federal stimulus CRRSA ESSER grant funds are coming back to the general fund.

Pension Costs: Decrease of \$500,000 from ERS relating to decreased rates.
Increase of \$350,000 from TRS due to a 0.45% rate increase.

Cost of Health Care – Active & Retiree: Reflects 1.5% estimated increase on premiums.

Transportation Contracts: Increase to transportation costs based upon anticipated CPI of 4.7%

BOCES Services: \$1.8M increase which includes new Smart Board purchases and phone system upgrades.

Capital Improvements: Increase of \$2,030,000 due to capital improvements at the Community Education Center, a non-aided multi use building.

Contract Increases: Increases to various contracts and service agreements totaling \$500,000.

2022-2023 Contingency Budget

The 2022-2023 Budget Proposal requires a Simple Majority.

If a simple majority vote is not achieved, the District may 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 purchases, including new Smart Boards
- Capital Improvements at the Community Education Center

A contingency budget would result in a reduction from the proposed budget of approximately **\$6,743,785** 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 along with capital improvements at the Community Education Center.

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

2022-2023 Contingency Budget Comparison

	2021 - 2022 Adopted Budget	2022 - 2023 Proposed Budget	2022 - 2023 Contingent Budget
<u>Administration</u>			
Salaries	641,265	723,074	723,074
Clerical	3,195,392	3,329,545	3,329,545
Insurance	686,000	733,544	733,544
Principals / VPs / Cabinet	1,523,268	3,374,295	1,328,445
Supplies / Contracts	4,272,093	4,176,003	4,176,003
Fringe Benefits	4,262,160	4,426,748	4,426,748
Total Administration	\$ 14,580,178	\$ 16,763,209	\$ 14,717,359
	9.52%	10.17%	9.31%
<u>Program</u>			
Teaching Regular School	31,484,965	34,694,975	36,740,825
Special Apportionment	21,736,265	23,488,566	23,488,566
Supplies / Contracts / Tuitions	15,005,961	16,107,657	12,068,872
Transportation	9,383,035	9,817,508	9,817,508
Fringe Benefits	29,794,350	29,628,085	29,628,085
Total Program	\$ 107,404,576	\$ 113,736,791	\$ 111,743,856
	70.13%	68.97%	70.65%
<u>Capital</u>			
Salaries	5,396,644	6,264,170	6,264,170
Utilities	1,737,250	2,099,174	2,099,174
Supplies / Contracts / Equip	2,001,883	2,632,326	1,957,326
Capital Improvements	-	2,030,000	-
Debt Service	18,529,309	17,629,270	17,629,270
Fringe Benefits	3,498,339	3,740,847	3,740,847
Total Capital	\$ 31,163,425	\$ 34,395,787	\$ 31,690,787
	20.35%	20.86%	20.04%
Total Budgeted Expenses	\$ 153,148,179	\$ 164,895,787	\$ 158,152,002
	100.00%	100.00%	100.00%
Difference Proposed Vs Contingent			-\$6,743,785

Property Tax Report Card

2022-23 Property Tax Report Card

400800 - NIAGARA FALLS CITY SCHOOL DISTRICT

Contact Person: Rebecca Holody	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change C
Telephone Number: 716-286-4223			
Total Budgeted Amount, not Including Separate Propositions	153,148,179	164,895,787	7.67%
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	1,768,298	2,522,661	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	24,061,160	24,565,905	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	24,060,691	23,306,328	
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	469	1,259,577	
Public School Enrollment	7,081	7,011	-0.99%
Consumer Price Index		4.70%	

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	20,246,548	22,776,644
Assigned Appropriated Fund Balance	0	0
Adjusted Unrestricted Fund Balance	6,125,927	6,595,831
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Property Tax Report Card

Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23
Capital		To pay the cost of any object or purpose for which bonds may be issued.	-	-	
Repair		To pay the cost of repairs to capital improvements or equipment.	-	-	
Workers' Compensation	Reserve for Workers' Compensation	To pay for Workers Compensation and benefits.	2,863,570	2,863,570	No planned use in 2022-23 school year
Unemployment Insurance		To pay the cost of reimbursement to the State Unemployment Insurance Fund.	-	-	
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.	-	-	
Mandatory Reserve for Debt Service	Reserve for Debt	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	5,127,765	4,586,765	\$555,000 of the debt service reserve will be utilized in the 2022-23 school year.
Insurance		To pay liability, casualty, and other types of uninsured losses.	-	-	

Property Tax Report Card

Schedule of Reserve Funds					
Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23
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 for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	50,912	-	No planned use in 2022-23 school year
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.	-	-	
EBALR – Employee Benefit Accrued Liability	Reserve for EBLARS	For the payment of accrued 'employee benefits' due to employees upon termination of service.	5,093,851	5,651,487	No planned use in 2022-23 school year
Retirement Contribution	Reserve for Retirement (ERS)	To fund employer retirement contributions to the State and Local Employees' Retirement System	4,020,771	5,520,771	No planned use in 2022-23 school year
Other Reserve	Reserve for Retirement (TRS)	To fund employer retirement contributions to the Teachers Retirement System	3,089,679	4,164,051	No planned use in 2022-23 school year

Budget Notice

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School
Total Budgeted Amount, Not Including Separate Propositions	\$ 153,148,179	\$ 164,895,787	\$ 158,152,002
Increase/Decrease for the 2022-23 School Year		\$ 11,747,608	\$ 5,003,823
Percentage Increase/Decrease in Proposed Budget		7.7%	3.3%
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 25,828,989	\$ 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	\$ 1,768,298	\$ 2,522,661	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 24,061,160	\$ 24,565,905	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 24,060,691	\$ 23,306,328	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 469	\$ 1,259,577	
Administrative Component	\$ 14,580,178	\$ 16,763,209	\$ 14,717,359
Program Component	\$ 107,404,576	\$ 113,736,791	\$ 111,743,856
Capital Component	\$ 31,163,425	\$ 34,395,787	\$ 31,690,787

Budget Notice

* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 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 TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2022-23 School Year

Estimated Basic STAR Exemption Savings¹

\$ 417

The annual budget vote for the fiscal year 2022-23 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 17, 2022 between the hours of 12:00 noon and 9:00pm, prevailing time at the general election 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.

2022-2023 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 2022-2023 General Fund Budget reflect costs for 2022-2023 only (including summer school transportation).



2022 – 2023 Salary Disclosure Requirements

Report Estimated Salaries in the Budget for the 2022-2023 School Year					
Sections 1608 and 1716 of the Education Law					
2022 - 2023 Salary Disclosure Threshold - \$150,000					
Superintendent					
Title	Salary	Employee Benefits	Other Remuneration		
Superintendent of Schools	\$ 193,533	\$ 63,049	\$ -		
Associate, Assistant and Deputy Superintendents					
Title	Salary	Employee Benefits	Other Remuneration		
Assistant Superintendent of Curriculum	\$ 156,938	\$ 37,448	\$ -		
Administrator for Human Resources	\$ 165,038	\$ 43,704	\$ -		
Administrator for School Business Services	\$ 155,235	\$ 50,839	\$ -		
Other Supervisory and Administrative Employees Scheduled to Receive \$150,000 or More in Salary					
Title	Salary				
Administrator for Information Services	\$ 156,004				
Principal	\$ 150,995				

2022-2023 Tax Exemption Impact Report

NYS - Real Property System
County of Niagara

Assessor's Report - 2021 - Current Year File
S495 Exemption Impact Report
School District Summary

RPS221/V04/L001
Date/Time - 4/22/2021 08:08:41
Total Assessed Value 2,389,828,742

Equalized Total Assessed Value 3,536,610,063

School District - 291100 Niagara Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	331	143,469,426	4.06
12350	PUBLIC AUTHORITY - STATE	RPTL 412	8	284,138,059	8.03
13100	CO - GENERALLY	RPTL 406(1)	11	8,406,269	0.24
13350	CITY - GENERALLY	RPTL 406(1)	170	352,957,765	9.98
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	750,299	0.02
13510	TOWN - CEMETERY LAND	RPTL 448	5	2,836,119	0.08
13800	SCHOOL DISTRICT	RPTL 408	28	110,357,362	3.12
14100	USA - GENERALLY	RPTL 400(1)	3	580,298	0.02
14110	USA - SPECIFIED USES	STATE L 54	2	3,705,971	0.10
14300	INDIAN RESERVATION	RPTL 454	45	238,958,957	6.76
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	68	208,439,333	5.89
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	8	1,804,329	0.05
18180	UDC OWNED NON-HOUSING PROJEC	MC K UCON L 6272	3	215,522	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	196	45,221,642	1.28
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	2,661,642	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	32	9,578,848	0.27
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	41,395,820	1.17
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	16	4,225,372	0.12
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	22	6,104,778	0.17
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	3	4,235,821	0.12
26100	VETERANS ORGANIZATION	RPTL 452	11	1,501,194	0.04
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	9,987,910	0.28
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	6	5,004,329	0.14
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	33	10,144,627	0.29
28220	URBAN REN:OWNER-COMM DEV COR	P H FI L 260	40	1,473,734	0.04
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	5,812,537	0.16
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	28	31,460,449	0.89
41400	CLERGY	RPTL 460	6	13,434	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	90	3,940,588	0.11
41804	PERSONS AGE 65 OR OVER	RPTL 467	74	2,322,665	0.07
41834	ENHANCED STAR	RPTL 425	2,757	186,447,165	5.27
41854	BASIC STAR 1999-2000	RPTL 425	4,733	149,545,910	4.23
44210	HOME IMPROVEMENTS	RPTL 421-f	84	932,634	0.03

2022-2023 Tax Exemption Impact Report

NYS - Real Property System
County of Niagara

Assessor's Report - 2021 - Current Year File
S495 Exemption Impact Report
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Date/Time - 4/22/2021 08:08:41
Total Assessed Value 2,369,528,742

Equalized Total Assessed Value 3,536,610,063

School District - 291100 Niagara Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	3,738,873	0.11
47590	Mix-use Properties outside NYC	RPTL S485-a	6	1,424,180	0.04
47596	Mix-use Properties outside NYC	RPTL S485-a	1	950,507	0.03
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	60	6,611,108	0.19
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	8	8,764,179	0.25
Total Exemptions Exclusive of System Exemptions:			8,904	1,900,119,653	53.73
Total System Exemptions:			0	0	0.00
Totals:			8,904	1,900,119,653	53.73

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: _____

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 2022-2023 budget in the total amount of **\$164,895,787** and to levy the necessary tax?



Mark Your Calendar

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

May 17, 2022

Noon to 9:00pm

Please VOTE!

Questions? Call the District Clerk

Judie Glaser @ 286-4204

Thank You for Your Interest



Please
VOTE!

