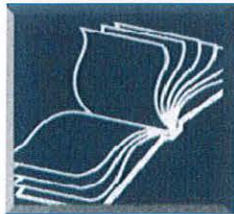


# **City School District of the City of Niagara Falls**

## **General Fund Budget 2020 – 2021**



**Mark Laurrie**  
**Superintendent of Schools**  
**June 2020**

# NIAGARA FALLS CITY SCHOOL DISTRICT 2020-2021 PROPOSED BUDGET

**Tuesday, June 9, 2020**  
**Absentee Ballot Voting Only**



# Tax Levy History

<u>Tax Year</u>	<u>Tax Levy</u>
1994 - 2013	\$25,076,688
2014 - 2020	\$25,828,989
2021 Proposed	\$25,828,989

District Leadership has strived to maintain all instructional programming with **No Increase** to the **Tax Levy** through strategic use of human, financial and capital resources.



# Budget History

<b>2018-2019 Budget</b>	<b>\$144,214,871</b>
<b>2019-2020 Budget</b>	<b>\$147,951,297</b>
<u><b>Proposed 2020-2021</b></u>	<u><b>\$153,168,496</b></u>

Difference = Increase of :                      \$5,217,199\*

Change reflects an increase of :              3.53% from 2019-2020

\*The difference represents increases for salary obligations, benefits, transportation, services for students with special needs and instructional programs. \$2,064,299 increase in debt service offset by increase in building aid.

2020 – 2021  
General Fund  
**Revenues**

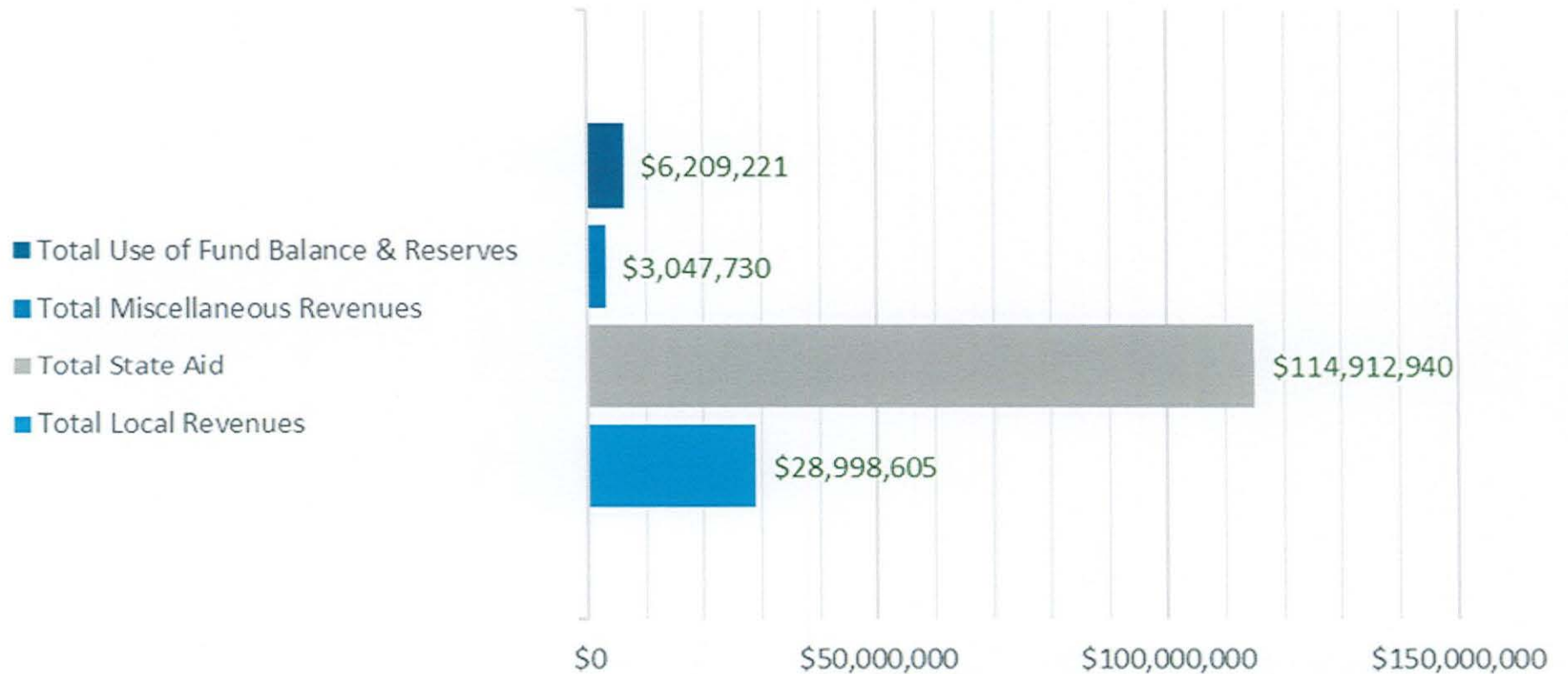
## 2020 - 2021 Proposed General Fund Budget - Revenue Projections

	2019 - 2020	2020 - 2021	
<u>Revenue Type</u>	<u>Adopted Budget</u>	<u>Proposed Budget</u>	<u>Description</u>
<b>Local Revenues:</b>			
Real Property Taxes - Current	\$24,243,260	\$24,272,605	Current Year 94% of Levy (Including STAR aid)
Real Property Taxes - Prior Years	\$1,420,000	\$1,401,000	Includes Purchase of 18/19 Outstanding Tax Roll by City
Real Property Taxes - Re-Levies	\$20,000	\$15,000	Reflects Recent History
Payments in Lieu of Taxes (PILOTs)	\$1,200,000	\$1,200,000	Billable PILOT Agreements
Interest & Penalties	\$385,000	\$410,000	Fees on Late Payments (Current & Prior (2) Years)
Tax on Consumer Utility Bills	\$1,692,745	\$1,700,000	3% Utility (Non Property) Tax - Local Consumers
<b><u>Total Local Revenues</u></b>	<b>\$28,961,005</b>	<b>\$28,998,605</b>	
<b>State Aid:</b>			
Foundation Aid	\$84,009,341	\$83,999,238	Increase in General Use Foundation Aid
BOCES Aid	\$4,904,184	\$4,803,946	Based Upon BOCES Participation (Prior Year)
Transportation Aid	\$7,680,165	\$5,856,762	Transportation Contracts
Building Aid	\$11,708,223	\$13,772,522	Aid on Debt Service
Public Excess Cost Aid	\$1,360,954	\$1,409,042	Public Placements - Special Needs
Private Excess Cost Aid	\$3,577,236	\$3,966,455	Private Placements - Special Needs
Charter School Transition Aid	\$29,194	\$39,587	Formula Based Transition Aid
Supplemental Basic Tuition Aid (SBTA)	\$0	\$325,000	Per Pupil Supplemental Charter School Tuition Aid
Textbook, Software & Library Material Aid	\$602,173	\$595,039	Formula Based (Actual Expended Prior Yr and Enrollment)
Computer Hardware Aid	\$146,844	\$145,349	Formula Based (Actual Expended Prior Yr and Enrollment)
<b><u>Total State Aid</u></b>	<b>\$114,018,314</b>	<b>\$114,912,940</b>	
<b>Miscellaneous Revenues:</b>			
Refunds, Rentals, Tuitions, Fees	\$1,818,330	\$1,952,730	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
<b><u>Total Miscellaneous Revenues</u></b>	<b>\$2,913,330</b>	<b>\$3,047,730</b>	
<b>Use of Fund Balance &amp; Reserves:</b>			
Reserves	\$650,000	\$2,206,305	Partial Use of Reserves (Debt, EBLARS, ERS, TRS)
Appropriated Fund Balance	\$1,408,648	\$4,002,916	
<b><u>Total Use of Fund Balance &amp; Reserves</u></b>	<b>\$2,058,648</b>	<b>\$6,209,221</b>	
<b><u>Total General Fund Revenues</u></b>	<b>\$147,951,297</b>	<b>\$153,168,496</b>	

# A Look At Revenue

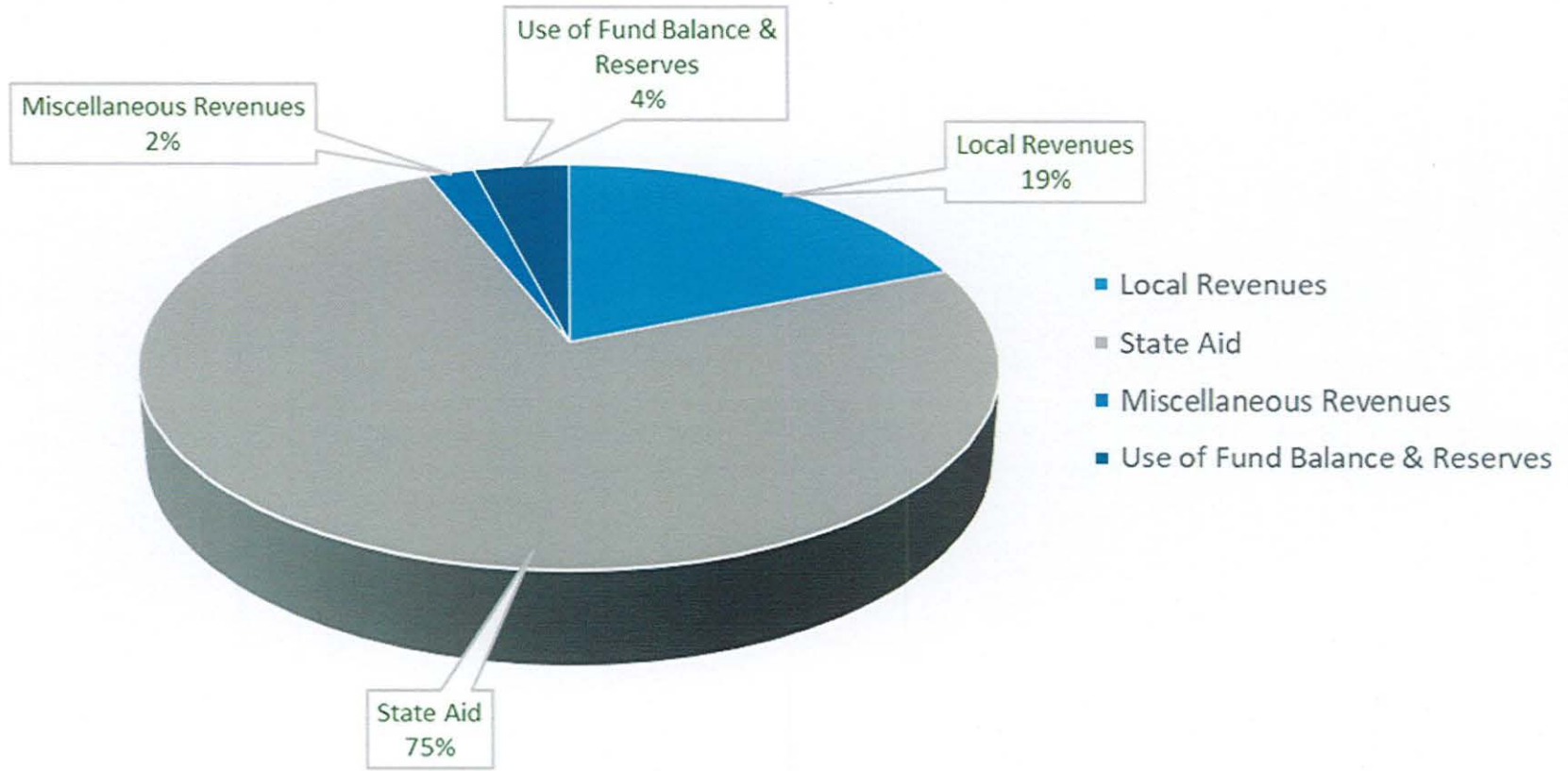
## All Sources

### 2020 - 2021 General Fund Revenues



# A Look At Revenue All Sources

## 2020 - 2021 General Fund Revenues as Percentage





# 2020 - 2021

## Revenue Highlights

**State Aid:** \$ 800,000 overall increase based on enacted Legislative budget. Increase is generated from expense based aids only (Building Aid, Excess Cost Aids, Transportation Aid & Charter School Tuition Aid).

**State Aid:** Decrease to Foundation Aid (-\$ 10,103). Pandemic Adjustment of (-\$ 4,449,321) offset by Federal Cares Act funding \$ 4,449,321.

**Use of Fund Balance & Reserves:** \$ 6.2M Total includes partial use of Fund Balance (\$ 4,002,916), and Reserves for Retirement (\$ 500,000), EBALRS (\$ 550,000), and Debt (\$ 1,156,305).

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

2020 - 2021  
General Fund  
**Expenditures**

Three Part Budget Format

## 2020 - 2021 Expenditure Projections 3 - Part Format

<u>Administrative</u>		<u>Capital</u>		<u>Program</u>	
Salaries	\$632,802	Salaries	\$5,318,873		
Clerical	\$3,066,157	Utilities	\$1,667,267	Teaching Regular School	\$37,551,438
Insurance	\$660,000	Supplies / Contracts	\$1,188,883	Special Apportionment	\$21,198,594
Principals / VPs	\$3,312,860	Bus Purchase	\$80,000	Supplies / Contracts	\$10,760,361
Supplies / Contracts	\$4,576,380	Debt Service	\$17,548,825	Transportation	\$9,302,906
Fringe Benefits	\$3,724,975	Fringe Benefits	\$3,146,614	Fringe benefits	\$29,431,562
	<b>\$15,973,174</b>		<b>\$28,950,462</b>		<b>\$108,244,860</b>
	<b>10.43%</b>		<b>18.90%</b>		<b>70.67%</b>

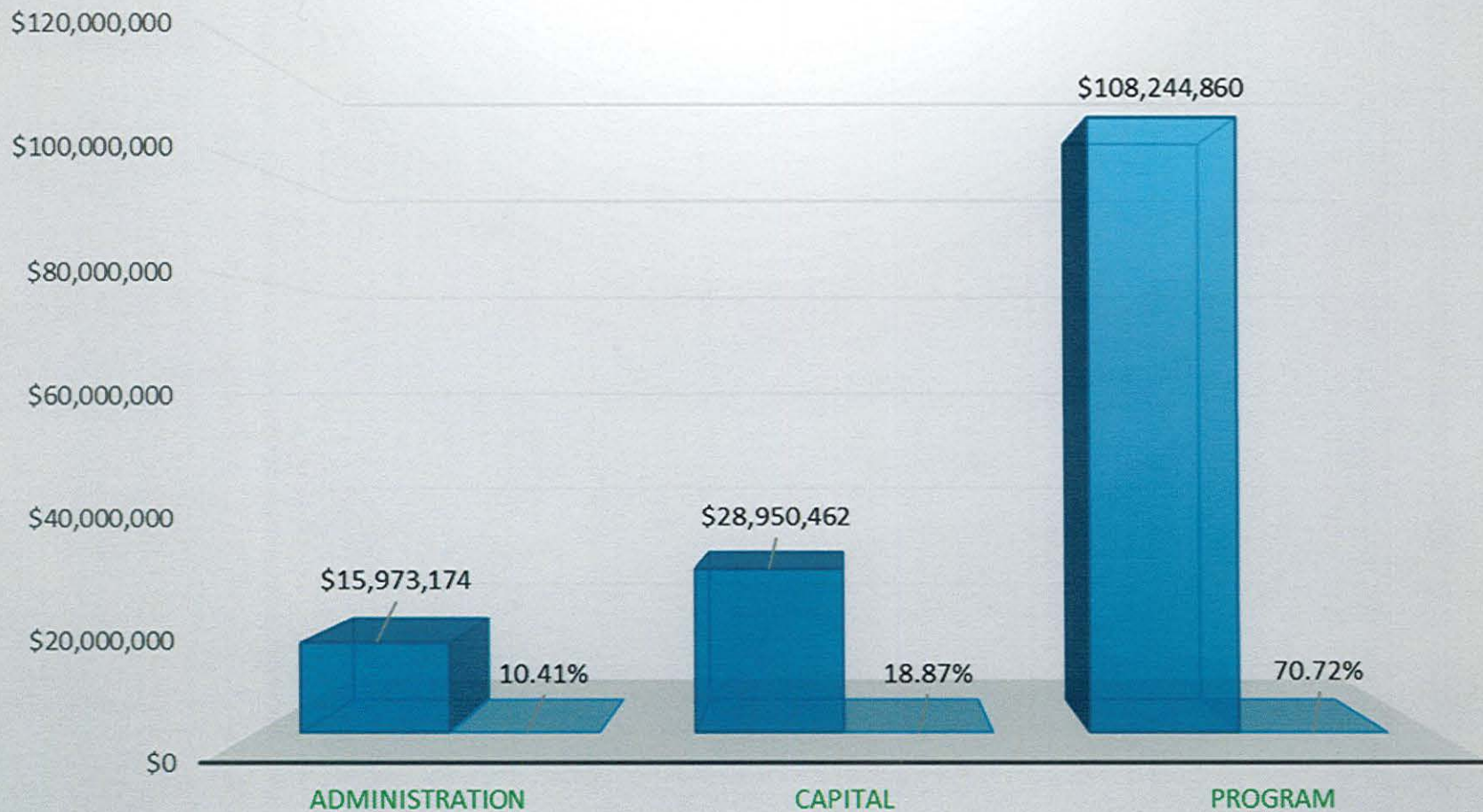
**Total Proposed Spending Plan: \$153,168,496**



# A Look At 2020 – 2021 Expenditures

## 3-Part Budget Format

### 2020 -2021 Proposed Spending Plan - 3 Part Format



## 2020 – 2021 Expenditures by Category

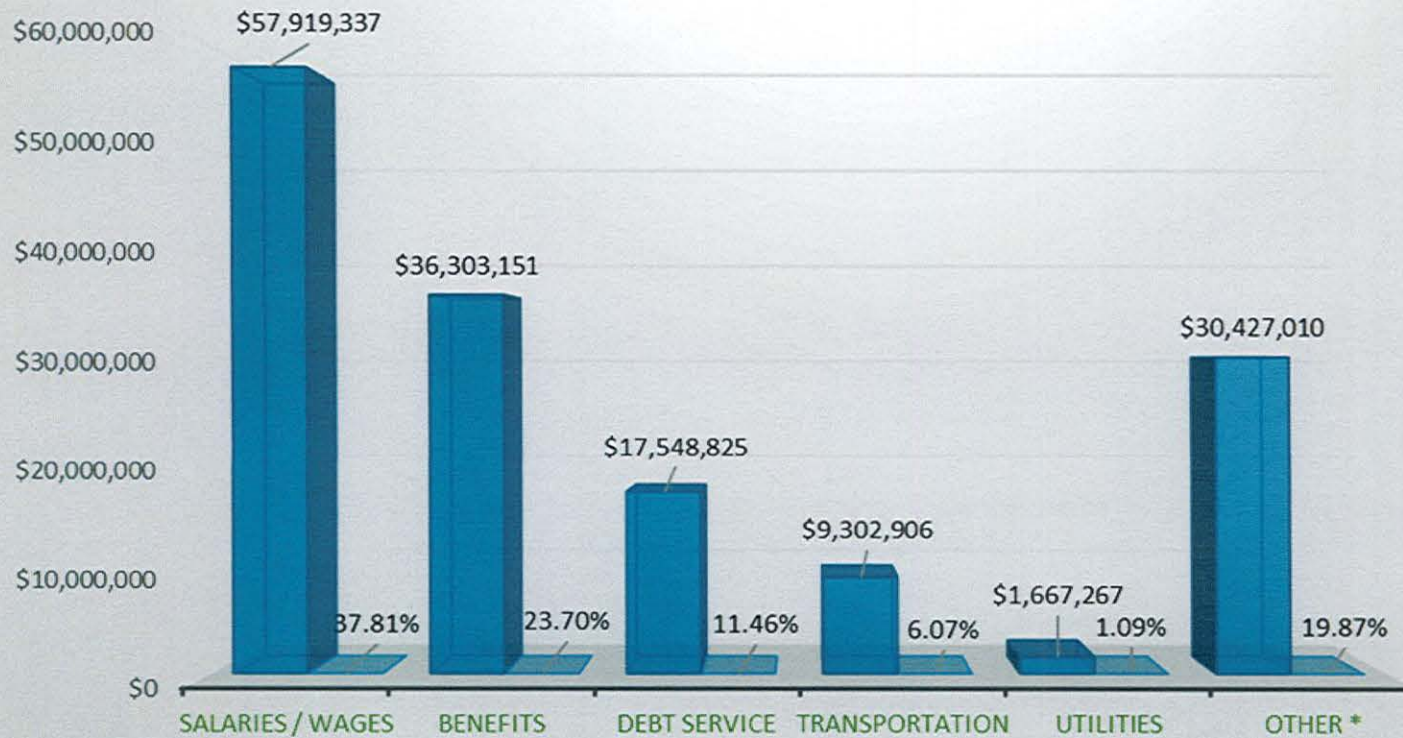
Salaries / Wages	\$57,919,337	37.81%
Benefits	\$36,303,151	23.70%
Debt Service	\$17,548,825	11.46%
Transportation	\$9,302,906	6.07%
Utilities	\$1,667,267	1.09%
Other *	\$30,427,010	19.87%
	\$153,168,496	100.0%

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



# 2020 – 2021 Expenditures by Type

## 2020-2021 Estimated Spending by Expenditure Type



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

# 2020-2021 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 2020-2021 General Fund Budget reflect costs for 2020-2021 only (including summer school transportation).



# 2019 – 2020 Expenditure Highlights

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

**Pension Cost Increase:** \$ 825,000 Reflects contribution rate changes

**FICA Increase:** Based on estimated salary increases

**Cost of Health Care – Active & Retiree:** \$ 500,000 Reflects modest increase offset by contributions.

**Special Needs Tuition, Services, and Instruction:** \$ 705,000

**Increase of Transportation Contracts (CPI):** \$ 375,000 contractual increases based on estimated CPI of 2%

**BOCES Services:** \$ 648,000 increase for classroom technology, summer programs and special needs tuition.



# 2020 – 2021 Expenditure Highlights

## Saving Initiative highlights included in proposed spending plan:

- Staff Reductions Through Attrition -\$ 1,010,732
- Retirements (breakage) -\$ 212,713
- Benefits and staff to grants through use of carry-over funds  
-\$ 448,800
- Benefits reductions through attrition -\$ 200,768
- Contract reductions (BOCES, private transportation, health)  
-\$ 151,799

# 2020-2021 Contingency Budget

The 2020-2021 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
- Student bus purchase
- A contingency budget would result in a reduction from the proposed budget of approximately **-\$209,925**, and would reduce the District's ability to help students acquire supplies, and place restrictions on transportation and the community use of school buildings.

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

## 2020 - 2021 Contingency Budget Lines Comparison

		<u>2019/20 Enacted Budget</u>	<u>2020/21 Proposed Budget</u>	<u>2020/21 Contingent Estimate</u>
	<b>Budget</b>	<b>\$147,951,297</b>	<b>\$153,168,496</b>	<b>\$152,958,571</b>
<b><u>Administration</u></b>				
	Salaries	\$447,694	\$632,802	\$632,802
	Clerical	\$3,514,402	\$3,066,157	\$3,066,157
	Insurance	\$657,000	\$660,000	\$660,000
	Principals / VPs	\$2,912,142	\$3,312,860	\$3,312,860
	Supplies / Contracts	\$4,391,918	\$4,576,380	\$4,576,380
	Fringe Benefits	\$3,403,253	\$3,724,975	\$3,724,975
		\$15,326,409	\$15,973,174	\$15,973,174
		10.36%	10.43%	10.44%
<b><u>Program</u></b>				
	Teaching Regular Sch	\$41,805,452	\$37,551,438	\$37,551,438
	Special Apportionmer	\$19,777,024	\$21,198,594	\$21,198,594
	Supplies / Contracts	\$7,999,971	\$10,760,361	\$10,732,361
	Transportation	\$8,791,888	\$9,302,906	\$9,302,906
	Fringe benefits	\$27,928,334	\$29,431,562	\$29,431,562
		\$106,302,669	\$108,244,860	\$108,216,860
		71.85%	70.67%	70.75%
<b><u>Capital</u></b>				
	Salaries	\$5,417,964	\$5,318,873	\$5,318,873
	Utilities	\$1,499,584	\$1,667,267	\$1,667,267
	Supplies / Contracts	\$1,450,285	\$1,188,883	\$1,086,958
	Bus Purchase	\$0	\$80,000	\$0
	Debt Service	\$14,864,082	\$17,548,825	\$17,548,825
	Fringe Benefits	\$3,090,304	\$3,146,614	\$3,146,614
		\$26,322,219	\$28,950,462	\$28,768,537
		17.79%	18.90%	18.81%
			<b>Change from Proposed:</b>	<b>-\$209,925</b>

**NOTE: Per New York State Education Department (NYSED):**

“The contingency budget shall not result in a tax levy greater than the tax levied for the prior school year.” *2020-2021 Tax Levy will remain the same amount under a Contingent Budget as presented in the Proposed Budget.*

2020–2021 Proposed General Fund Budget: \$153,168,496

Non – Contingent Items must be removed from the budget if district operates under a contingent budget. Those items include (but may not be limited to):

- *Student Supplies* (\$28,000)
- *Transportation \** (Not able to provide transportation for regular school students living within the 1.5 mile limit) - *Reduction in service may not translate into reduction of costs* (0)
- *Equipment and Student Bus Purchase* (New leases of computers and office equipment may also be affected) – *Loss of ability to purchase bus may result in higher outside services costs.* (181,925)
- *Use of School Facilities\*\** (Must bill and receive payment before use by community for any costs incurred by District for such use under Contingent budget) (0)

**Estimated Contingent Reduction Total:** **(\$209.925)**

2020–2021 General Fund Estimated Contingent Budget: **\$152,958,571**

# Contingency Budget Detail

## **\*Pupil Transportation During a Contingency Budget**

Only the voters of a school district may change the eligibility distance by proposition. Simply being in a contingency budget or having a bus purchase proposition voted down, does not change the voter adopted eligibility distance.

Education Law § 2023. Levy of tax for certain purposes without vote; contingency budget 2. Notwithstanding the defeat of a school budget, school districts shall continue to transport students to and from the regular school program in accordance with the mileage limitations previously adopted by the qualified voters of the school district. Such mileage limits shall change only when amended by a special proposition passed by a majority of the qualified voters of the school district. In cases where the school budget is defeated by such qualified voters of the school district, appropriations for transportation costs for purposes other than for transportation to and from the regular school program, and transportation that would constitute an ordinary contingent expense pursuant to subdivision one of this section, shall be authorized in the budget only after approval by the qualified voters of the district.

## **\*\*Use of School Facilities**

If there is no identifiable expense to the taxpayers, or where such extra costs are paid in advance in full by donations, the board of education may grant the use by outside agencies of school buildings and grounds.

2020 - 2021  
New York State  
**Property Tax Report Card**

# Property Tax Report Card

**400800 - Niagara Falls City School District**

Contact Person: Joseph Giarizzo

	Budgeted (A)	Proposed Budget (B)	Percent Change ©
Total Budgeted Amount, not Including Separate Propositions	147,951,297	153,168,496	3.53%
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	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 <sup>2</sup>	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%
F. Permissible Exclusions to the School Tax Levy Limit	2,525,600	2,082,515	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	23,390,041	23,746,900	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	23,303,389	23,746,474	
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>	86,652	426	
Public School Enrollment	7,100	7,050	-0.70%
Consumer Price Index		1.81%	

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	11,778,660	11,778,660
Assigned Appropriated Fund Balance	1,408,648	4,002,916
Adjusted Unrestricted Fund Balance	5,918,052	5,468,831
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	3.57%

# Property Tax Report Card Cont.

## Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
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.	2,531,411	2,531,411	Retaining reserve for settlement of Workers' Compensation claims as they become eligible
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		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 for Tax Certiorari	To establish a reserve fund for tax certiorari settlements	50,539	50,539	Retaining reserve for future potential tax certiorari liability
Reserve for Insurance Recoveries		To account for unexpended proceeds of insurance recoveries at the fiscal year end.			
EBALR – Employee Benefit Accrued Liability	Reserve for EBALRS	For the payment of accrued 'employee benefits' due to employees upon termination of service.	1,146,166	1,146,166	Anticipate use of \$550,000 for terminal leave benefit payments for 20/21 eligible retirements
Retirement Contribution	Reserve for Retirement (ERS)	To fund employer retirement contributions to the State and Local Employees' Retirement System	2,351,320	2,351,320	Anticipate use of \$50,000 for 20/21 employer contribution liability to State and Local Employees' Retirement System (ERS)
Other Reserve	Reserve for Debt	Bond Proceeds (premiums) inherently restricted for purpose of debt service payments.	4,699,224	4,699,224	Anticipated use of \$1,156,305 for 20/21 debt service payments
Other Reserve	Reserve for Retirement (TRS)	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS).	1,000,000	1,000,000	Anticipated use of \$450,000 for 20/21 employer contributions to the Teachers' Retirement System (TRS)



2020 - 2021  
**Budget Notice**

# 2020-2021 Budget Notice

## Niagara Falls City School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 147,951,297	\$ 153,168,496	\$ 152,958,571
Increase/Decrease for the 2019-20 School Year		\$ 5,217,199	\$ 5,007,274
Percentage Increase/Decrease in Proposed Budget		3.53 %	3.39 %
Change in the Consumer Price Index		1.81 %	
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	\$ 2,525,600	\$ 2,082,515	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 23,390,041	\$ 23,746,900	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 23,303,389	\$ 23,746,474	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 86,652	\$ 426	
Administrative Component	\$ 15,326,409	\$ 15,973,174	\$ 15,973,174
Program Component	\$ 106,302,669	\$ 108,244,860	\$ 108,216,860
Capital Component	\$ 26,322,219	\$ 28,950,462	\$ 28,768,537

# 2020-2021 Budget Notice Cont.

\* Provide a statement of assumptions made in projecting a contingency budget for the 2020-21 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.

Contingent Budget established pursuant to Section 2023 of Education Law. Board of Education contingent budget will be developed 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

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

Under the Budget Proposed for the 2020-21 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$ 463.00

In compliance with the directives in the Emergency Declaration 202.26 and the Education Law as modified thereby, the annual budget vote for the fiscal year 2020-21 by the qualified voters of the Niagara Falls City school district, Niagara County, New York, will be held on Tuesday, June 9, 2020 remotely and by Absentee Ballot only. The voting at such election shall be by Absentee Ballot only. The Absentee Ballot will be forwarded to all eligible voters by mail together with a postage paid return envelope to be received back by the District Clerk no later than 5:00 pm on June 9, 2020.



2020 - 2021  
**Salary Disclosures**

**2020 - 2021**

**Salary Disclosure For**

**Employees Who Earn > \$141,000 & All Superintendent's Cabinet**

**Sections 1608 and 1706 of the Education Law**

<u>Position</u>	<u>2020-21 Salary</u>	<u>Benefits</u>	<u>Other Remuneration</u>	<u>Total Compensation</u>
Superintendent of Schools	\$186,018	\$57,602	\$2,100	\$245,720
Administrator for Human Resources	\$149,521	\$55,817	\$0	\$205,338
Administrator for School Business Services	\$149,521	\$48,338	\$0	\$197,859
Administrator for Assessment	\$144,486			
Administrator for Curriculum	\$147,486			
Administrator for Information Systems	\$147,837			
Principal	\$141,335			
Principal	\$144,486			
Principal	\$144,486			
Principal	\$144,486			
Principal	\$145,986			
Principal	\$147,486			

2020 - 2021  
**School Tax Exemption  
Report**

Equalized Total Assessed Value 3,345,077,590

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	339	170,830,471	5.11
12350	PUBLIC AUTHORITY - STATE	RPTL 412	8	268,130,282	8.02
13100	CO - GENERALLY	RPTL 406(1)	11	7,932,674	0.24
13350	CITY - GENERALLY	RPTL 406(1)	161	299,476,907	8.95
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	708,028	0.02
13510	TOWN - CEMETERY LAND	RPTL 446	5	2,676,339	0.08
13800	SCHOOL DISTRICT	RPTL 408	28	104,140,046	3.11
14100	USA - GENERALLY	RPTL 400(1)	3	547,606	0.02
14110	USA - SPECIFIED USES	STATE L 54	2	3,497,183	0.10
14300	INDIAN RESERVATION	RPTL 454	45	225,496,481	6.74
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	71	197,378,520	5.90
18060	URBAN REN: OWNER-MUN U R AGENC	GEN MUNY 555 & 560	8	1,702,675	0.05
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	203,381	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	200	42,851,270	1.28
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	2,511,690	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	32	8,545,957	0.26
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	39,063,663	1.17
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	15	3,959,156	0.12
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	24	5,782,253	0.17
25600	NONPROFIT HEALTH MAINTENANCE C	RPTL 486-a	3	3,997,183	0.12
26100	VETERANS ORGANIZATION	RPTL 452	11	1,416,620	0.04
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	9,425,212	0.28
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	6	4,722,394	0.14
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	35	9,687,886	0.29
28220	URBAN REN:OWNER-COMM DEV COR	P H FI L 260	40	1,376,617	0.04
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	5,485,070	0.16
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	28	29,688,029	0.89
41400	CLERGY	RPTL 460	6	12,678	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	69	2,949,038	0.09
41804	PERSONS AGE 65 OR OVER	RPTL 467	75	2,311,441	0.07
41834	ENHANCED STAR	RPTL 425	2,783	180,550,345	5.40
41854	BASIC STAR 1999-2000	RPTL 425	5,284	161,726,519	4.83
44210	HOME IMPROVEMENTS	RPTL 421-f	91	895,076	0.03

Equalized Total Assessed Value 3,345,077,590

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	4,267,882	0.13
47590	Mix-use Properties outside NYC	RPTL S485-a	6	1,497,438	0.04
47596	Mix-use Properties outside NYC	RPTL S485-a	1	1,793,915	0.05
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	60	7,703,507	0.23
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	8	8,270,421	0.25
Total Exemptions Exclusive of System Exemptions:			9,477	1,823,211,853	54.50
Total System Exemptions:			0	0	0.00
Totals:			9,477	1,823,211,853	54.50

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: \_\_\_\_\_



2020 - 2021  
**School District  
Economic Impact  
Report**

# School District Economic Impact



## What are the economic benefits of funding your school district?

Traditionally, the benefits of funding public education have been measured over the long-term. As students graduate from high school and enter the workforce or attend college, they contribute back to society and their communities through both civic engagement (e.g. voting and volunteering) and financial support (e.g. paying taxes to fund social security or donations to charitable organizations). Beyond public education’s long-term benefits, there are more immediate economic impacts that school districts have on their communities. Until now, no one has measured them systematically.


ASBO New York has developed a tool that measures the economic impact of funding your school district. This analysis uses a multiplier calculated by economists that measures both the direct and spillover impact of school district spending in terms of employment, income and taxes generated. Local and regional numbers are presented in millions while statewide numbers are presented in billions. A list of key terms and model methodology can be found at the bottom of this page.


*Please note that the data tool may not be compatible with Internet Explorer. Please try another browser such as Microsoft Edge, Google Chrome, or Mozilla Firefox. Thank you!*

**Please select your school district from the dropdown menu.**

The Niagara Falls City school district spends \$156M in order to educate students in the district. This spending also contributes to local, regional, and statewide economic well-being. The following tables estimate that contribution.


## Local Impact

	Direct	Spillover	Total
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	Direct	Spillover	Total
<b>Employment (FTE)</b>	1,000	700	1,700
<b>Income</b>	\$65.3M	\$36M	\$101.3M
<b>Income Tax</b>	\$3.4M	\$1.7M	\$5.1M
<b>Sales Tax</b>	\$1.9M	\$1M	\$2.9M


The Niagara Falls City school district directly employs about 1,000 people. The district's purchase of goods and services as well as employee personal spending is responsible for about 700 additional spillover jobs in the Western Region region. The school district is responsible for a total of about 1,700 jobs. These jobs generate \$101.3 million in income. \$65.3 million is directly connected to Niagara Falls City employees. Another \$36 million is generated by spillover spending that generate additional jobs. This income generates an estimated \$5.1 million in state income tax in total and \$2.9 million in sales tax.

## Regional Impact

	Direct	Spillover	Total
<b>Employment (FTE)</b>	30,000	19,000	49,000
<b>Income</b>	\$1,878M	\$971M	\$2,849M
<b>Income Tax</b>	\$96.6M	\$46.1M	\$142.7M
<b>Sales Tax</b>	\$54M	\$27.9M	\$81.9M

Schools in the Western Region region generate a total of 49,000 jobs. 30,000 are directly employed through the school districts and 19,000 others are employed by spillover effects of school spending. Schools produce \$2,849 million in income for the region. This generates \$142.7 million in income tax to New York State and \$81.9 million in sales tax to the state and counties in the region.

## Statewide Impact

	Direct	Spillover	Total
<b>Employment (FTE)</b>	384,000	251,000	635,000
<b>Income</b>	\$31.8B	\$15.2B	\$47.0B
<b>Income Tax</b>	\$1.8B	\$0.7B	\$2.5B
<b>Sales Tax</b>	\$0.7B	\$0.3B	\$1.1B

In New York State 635,000 jobs are generated by school districts. An estimated 384,000 work directly for the school districts earning \$31.8B in income. The spending of the school districts and their employees produces an additional \$15.2B in income from an estimated 251,000 spillover jobs in New York State. The combined income produces \$2.5B in income tax and \$1.1B in sales tax.

## Conclusion

This analysis shows the economic impact of public education goes far beyond the people directly employed by school districts. School district spending in 2018-19 resulted in an estimated 600,000 jobs around the state. There are 384,000 jobs directly funded by schools and another 251,000 jobs that result from spending of school districts and school employees. As voters go to the polls to decide on school budgets, they should consider both the long-term benefits of funding public education and the immediate economic impact of school district spending.

Economic Impact Model Methodology and Key Terms

([https://www.asbonewyork.org/resource/resmgr/files/Economic\\_Impact\\_Method\\_2020.pdf](https://www.asbonewyork.org/resource/resmgr/files/Economic_Impact_Method_2020.pdf))

Please contact Andrew Van Alstyne, Deputy Director of Education and Research, at [andrew@asbonewyork.org](mailto:andrew@asbonewyork.org) (<mailto:andrew@asbonewyork.org>) if you have any questions about this tool.

# Methodology

## What Does This Measure?

The estimated economic impact of local school districts in their region. This is measured in terms of jobs and payroll. This includes the jobs and payroll of the school district, and the firms that they and their employees purchase goods and services from.

## What's Included?

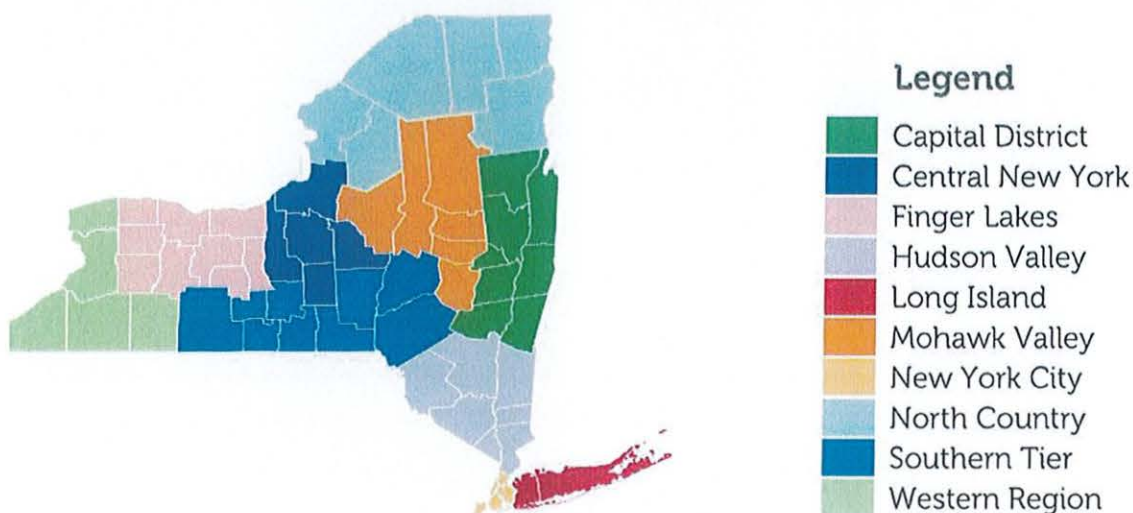
School District spending includes both the General, Special Aid and Capital Project Fund Spending. Current spending is for the 2018-19 school year. Due to the large and highly variable nature of capital projects, a 5-year annualized average is used. Health care and retirement benefits are also included.

## What's Excluded?

Spending from the School Store and School Lunch Funds are excluded. Some of the School District's spending flows outside the region and is excluded from this analysis. For example, a portion of a district's health care spending may go toward administrative expenses for an insurance company located outside the region.

## Geographic Regions

Regional figures are aggregations of school district level data. The statewide estimate is the aggregation of the regional estimates. Regions are defined as shown below.



# Key Terms

- **Direct** – Impacts directly attributable to the school district. Employment estimates are on an FTE basis.
- **Spillover** – Impacts due to both firms that provide supplies or services to school districts and employee spending. All employment estimates are on an FTE basis.
- **Payroll** – Estimates of salary only. It excludes benefits and other forms of compensation.
- **Income Tax** – Income tax revenue going to NYS as a result of the payroll estimates. City income tax (i.e. NYC and Yonkers) is excluded from these estimates.
- **Sales Tax** – Sales tax revenue going to the state and local counties in the region. This only includes sales tax due to payroll. It excludes school spending on sales taxable purchases.
- **Total Spending** - Total General and Special Aid fund expenditures and interfund transfers.

## Data Sources

### **NYSED Office of Information and Reporting Services**

School district employment comes from the professional and non-professional staff counts provided directly from NYSED.

### **NYSED State Aid**

School district salary and spending data comes from the [State Aid Annual Financial Report \(Form ST-3\)](#) for years ending June 30, 2019.

### **New York State Teachers' Retirement System (NYSTRS)**

NYSTRS data on retirees living in and out of New York State as of June 30, 2019 were used to estimate what share of retiree benefits is being spent inside the region.

### **IMPLAN**

IMPLAN, a regional input-output modeling system, estimates the direct and spillover impacts of economic change through the use of multipliers, and estimates the impact of an increase in demand in a particular sector on 536 different industries/sectors in the economy. The IMPLAN database, created by MIG, Inc., is a widely accepted model of economic activity. It consists of two major parts: 1) a national-level technology matrix and 2) estimates of sectoral activity for final demand, final payments, industry output and employment for each county in the U.S. along with state and national totals. Data are updated annually and are for 2018.

2020 - 2021  
**Proposition 1**

# 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 2020-2021 budget in the total amount of \$153,168,496 and to levy the necessary tax?





## 2020-2021 Voting

Voting will be available by **absentee ballot only**. Ballots will be mailed to all registered voters and include a self addressed stamped envelope to return completed ballot and have your vote counted.

**Please VOTE!**

*Questions?* Call the District Clerk

**Judie Glaser @ 286-4204**

# Thank You for Your Interest



Please VOTE

