

N-W BOE reviews budget, considers food service extension

BY MICHAEL DEPIETRO

Interim Tribune Editor

The Niagara-Wheatfield Board of Education on Monday held a virtual public hearing on Zoom regarding the proposed \$77,119,627 budget for the 2020-21 fiscal year. While the figures represent a 3.66% increase from last year, the board said most of that will be paid through reserves the district has on hand. The board also discussed plans to continue its popular grab-and-go food service through the end of June, and weighed in on whether the district should continue the program throughout the summer.

Superintendent Daniel Ljiljanich and Assistant Superintendent of Finance and Management Allison Davis began the budget hearing by outlining the board's funding plans. Due to a lack of funding coming through New York state, the board's plan is based on a 1.49% increase on the tax levy, and is offset by revenues the board has on hand. A projected 3.66% expenditure increase for next year left the district with a funding gap of \$5,474,432. To cover the gap,

Davis explained \$800,000 will be used from Greenway funds while another \$810,000 will be used from capital reserves to purchase buses.

Another \$1.8 million will be pulled from the \$5 million the district has saved across seven reserve funds. For the remaining \$2,014,432, Ljiljanich said that, since some expenses that had been budgeted for last year never occurred due to the COVID-19 outbreak, some funds could simply roll over into this year. That will leave the district's unappropriated balance virtually untouched.

While there was some concern among board members about whether this funding method was sustainable, Ljiljanich said the board could "absolutely" fund itself this way for next year and the next year.

Ljiljanich praised the budgeting office for the work it has done to secure these reserves.

"Something I think that is important for the residents in the district to understand is a couple of years ago, with the economic situation (the district) was in, we

didn't have these reserves," he said.

"You always hear the term rainy day reserves; well, it's incredibly rainy day when it comes to finances in New York state and the nation right now, and that's what these reserves are for."

Food Service

Beyond the budget, another hot topic at the meeting involved discussions about the future of the district's popular grab-and-go food service. While it was scheduled to end June 19, the board mulled over plans as to whether or not to extend the program throughout the summer months. The program provides meals every Monday, Wednesday and Friday to approximately 500 students enrolled in the program. On each of these days, the district hands out over 2,000 meals, as each student receives two breakfast and two lunches.

Ljiljanich said that, while the cost of food per student enrolled in the free and reduced lunch program is reimbursed by the state, those who are not are paid for by the district. Additionally, the district has

to figure out how to pay for staff to cook and deliver the food. According to Ljiljanich, those costs are estimated at \$100,000.

Last Friday, the school district conducted a survey amongst families who were picking up food. It found 99% of respondents (397 out of 400 surveyed) stating that, if the district did provide food service over the summer, they would use that service. Ljiljanich noted surveys were not conducted with people who had food dropped off to them, but said he assumed the number would be pretty high, as well.

Board member Gina Terbot asked whether or not the district had the funds available to fund the program through the summer without negatively impacting the district's reserves. Ljiljanich said that, if funds were shuffled around, he believed that could happen.

Questions lingered, however, regarding a recent \$880 million food assistance program announced by New York state. The program is designed to aid families with children who were getting free

meals at school before the transition to at-home learning. Eligible households will receive electronic benefit transfer cards and \$420 in assistance per child every month.

Some on the board questioned whether the district would need to continue its own program if people were getting additional assistance.

Terbot responded, "I would like to see us do it through the summer, because a lot of those families may be those people that are just going to be getting called back to work. If they work in retail, retail stores are only going to be at 50% employment, and they may need that extra - and the kids may need that stability as their parents transition back into their normal work life."

The board agreed to fund the program until June. Members will review the available information to hopefully reach an agreement by the next board meeting.

For all questions concerning food service/delivery, contact program director Domenic Barile at 215-3144.

Proposed budget brings tax levy increases for Lewiston, Porter

Continued from Page 1

go up 4½% and the ongoing maintenance needs of district buildings and property.

Turning to the tax cap, Grupka commented, "It puts us in a little bit of a pinch."

Coupled with that is the impending pandemic adjustments from New York state, which are expected to put further stress on school district budgets and planning.

"Now what we're looking at is the state telling us that there may be a pandemic adjustment, and we could be looking at 'fiscal quarterly take backs' or withholding of our school aid. So we have some things that we got to think about," Grupka said.

As far as funding sources, she said Lew-Port's options are limited: "We don't have many places where we can get revenue."

Among them are the tax levy from district property owners and

the district fund balance accounts.

Noting the loss of state aid, Grupka said, "We only have those sources of revenue, and when state aid goes down it really puts a burden on us to either changes to the tax levy or looking at fund balance. So, you see we are really increasing the use of fund balance this year. It is the taxpayers' money and we're happy to give it back. We saved it for a rainy day - this is that rainy day."

Expenditure increases impacting the budget include health insurance, up approximately 8% for the coming year; special education costs, estimated to "go through the roof" according to Grupka; and wage increases and the cost of employment. Projected decreases include employee attrition, cuts to programming and staff development, and decreases in supplies.

"We didn't eliminate program-

ming, but we are cutting back where we can," Grupka said. "We are hoping to balance the budget."

Explaining how Lew-Port calculates its tax levy, Grupka said the district considers such elements as any local revenues, estimates in state aid, and cost assessments of district programs and those associated with educational planning (the strategic plan). Lew-Port then calculates those expenditure needs to anticipate revenues in the tax levy.

Grupka also focused on what she called the "unknowns" contained in the budget planning.

"The first thing we look at is there going to be a quarterly takeback from the state; the second thing is the pandemic adjustment," she said. "So we really don't know what our state aid is going to be at the end, because the state is actually talking about looking to withhold state aid payments."

"We calculated this budget based on what our current legislative budget was, which is less than the prior years, but that can still change. Then we assess programs and the costs. ... We analyze the levy - revenues have to equal expenditures - and then we look at the tax levy divided by the assessments ... the tax rate."

Among the elements that impact the tax levy are the equalization rates (which differ for the towns of Lewiston and Porter) and the STAR rebates.

"This year it (equalization) impacted the communities greatly,

but in opposite directions," Grupka said.

She explained Lew-Port's 2% tax cap for 2020-21, which totals \$27,229,941, is actually 2.265%. This reflects a potential increase of \$711,365, totaling \$27,808,971 in tax cap revenue if approved by voters on June 9. Added to that is \$2 million in appropriated fund balance revenue and \$17,291,681 in anticipated state aid - a \$363,087 drop from 2019-20. Still more income is derived from \$12,661 in PILOT revenue, and \$1,979,347 in "other revenue," which brings Lew-Port's total budget to \$49,092,060 for voter consideration on Tuesday.

Grupka also noted the Lew-Port district receives annual funding from the New York Power Authority and the Niagara River Greenway Commission, which are dedicated to building projects on campus, plus revenues from various fees (community education, and auction sales, etc.)

As far as the impact to district property owners, Grupka said the budget was influenced by changes in the equalization rates for the towns of Lewiston and Porter.

"Lewiston's equalization rate dropped this year (by) more points than Porter's, so (Lewiston) will have a little bit (more) of an increase than Porter. So theirs (Lewiston's) is 60 cents per thousand and Porter is going up 5 cents per thousand - a 2.3% change in Lewiston and a 2.2% change in Porter," she said.

Broken down for owners of a

\$150,000 property in the Town of Lewiston: If approved, the budget represents a tax rate of \$26.27 per \$1,000 of assessed valuation, or an estimated increase of \$117.35, totaling \$3,451.88 in estimated taxes.

For owners of a \$150,000 property in the Town of Porter, the approved budget would represent a tax rate of \$22.79 per \$1,000 of assessed valuation, or an estimated increase of \$6.45, totaling \$2,939.91 in estimated taxes.

Factoring in the expected decrease in state aid, Grupka commented, "So when you impose the additional expenses that we will face - the regular cost of doing business - we really had to make a tremendous amount of cuts to balance this out."

Should the \$49.092 million budget go down to defeat, a contingency plan of \$48,382,703 would go into effect on July 1 due to passage of state executive order 202.26, which established the date and method of voting.

If this were to happen Grupka, explained, "We would have to ... keep the levy at zero, it would require an additional \$709,000 of cuts from our current budget."

Already factoring in fund balance she said, "There's no money to give back."

Grupka noted the result would be "the elimination of all furniture, fixtures and equipment; all enrichment; all extracurricular activities ... we would cut sports at some level, athletics; we would lose our community education program that we just started."

"It would be devastating to our program," Grupka said.

THE MARKET IN THE SQUARE
535 Division St. Twin City Highway
North Tonawanda • 693-2802
OPEN DAILY! **MON - SAT: 6AM - 10PM**
SUN 6AM - 9PM

VISIT US ON THE WEB FOR OUR WEEKLY SPECIALS
themarketinthesquare.com

LOCAL FAMILY OWNED & INDEPENDENTLY OPERATED

"Lori & Friends"

hosted by **Lori Caso**

LCTV Channel 1301
May 25th - June 7th
Mon 3am, 10am, 3pm • Wed 4am, 4pm, 10pm
Thur 3am, 10pm • Fri 10:30am
Sat 3:30am, 5:30pm • Sun 11:30am, 10pm

www.loricaso.com

Guest: **Chef Mario**
Repeat Show

WM THE GRANITE SHOP
402-1046

A Milestone Video Production. Made possible by funds from...

NIAGARA FRONTIER PUBLICATIONS
SENTINEL • TRIBUNE
DISPATCH • PENNSYLVANIAN
wnypapers.com

TOPS
Friendly Markets
906 CENTER ST., LEWISTON

Shine Studio
Toni Tierney
297-0181

LEWISTON-PORTER CHURCH DIRECTORY

Lutheran Church of the Messiah

915 Oneida Street, Lewiston
Phone: 754-4944 Fax: 754-0903
www.messiahlewisston.org

The Reverend Ashlin Marchese, Pastor
The Reverend Thomas R. Mason, Pastor Emeritus
Sunday Worship Service 8:15am & 10:00am

Sunday School / Adult Bible Class 9:00am
2nd Sunday in September to third Sunday in May (Dates can vary)

Messiah Lutheran PreSchool Rose Aloian, Director

Share Your Message Call us at 773-7676

GENTLEMEN'S CLUB BARBER SHOP

1040 Payne Ave.
North Tonawanda, NY • 990-9149

SENIOR HAIR CUT SPECIAL \$8
Tues.-Fri. 8-10AM
Mon.-Fri. 10AM-7PM | Sat. 7AM-4PM
Owner: Kyle Kabel
Cash & Walk-Ins Only