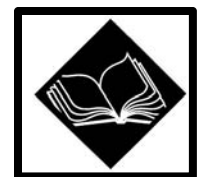


# NIAGARA FALLS CITY SCHOOL DISTRICT 2018-2019 PROPOSED BUDGET

Tuesday, May 15, 2018 Noon - 9 p.m.



MSA  
CESS



# Tax Levy History

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.

The tax levy to support the proposed 2018 – 2019 budget **Does NOT** include a legally allowable 5.17% increase.

| Year | Tax Levy     |
|------|--------------|
| 1994 | \$25,076,688 |
| 1995 | \$25,076,688 |
| 1996 | \$25,076,688 |
| 1997 | \$25,076,688 |
| 1998 | \$25,076,688 |
| 1999 | \$25,076,688 |
| 2000 | \$25,076,688 |
| 2001 | \$25,076,688 |
| 2002 | \$25,076,688 |
| 2003 | \$25,076,688 |
| 2004 | \$25,076,688 |
| 2005 | \$25,076,688 |
| 2006 | \$25,076,688 |
| 2007 | \$25,076,688 |
| 2008 | \$25,076,688 |
| 2009 | \$25,076,688 |
| 2010 | \$25,076,688 |
| 2011 | \$25,076,688 |
| 2012 | \$25,076,688 |
| 2013 | \$25,076,688 |
| 2014 | \$25,828,989 |
| 2015 | \$25,828,989 |
| 2016 | \$25,828,989 |
| 2017 | \$25,828,989 |
| 2018 | \$25,828,989 |
| 2019 | \$25,828,989 |

# Budget History

**2016-2017 Budget**                      **\$137,055,127**

**2017-2018 Budget**                      **\$140,921,509**

**Proposed 2018-2019**

**\$144,214,871**

**Difference = Increase of :**              **\$3,293,362\***

**Change reflects an increase of :**              **2.34%**

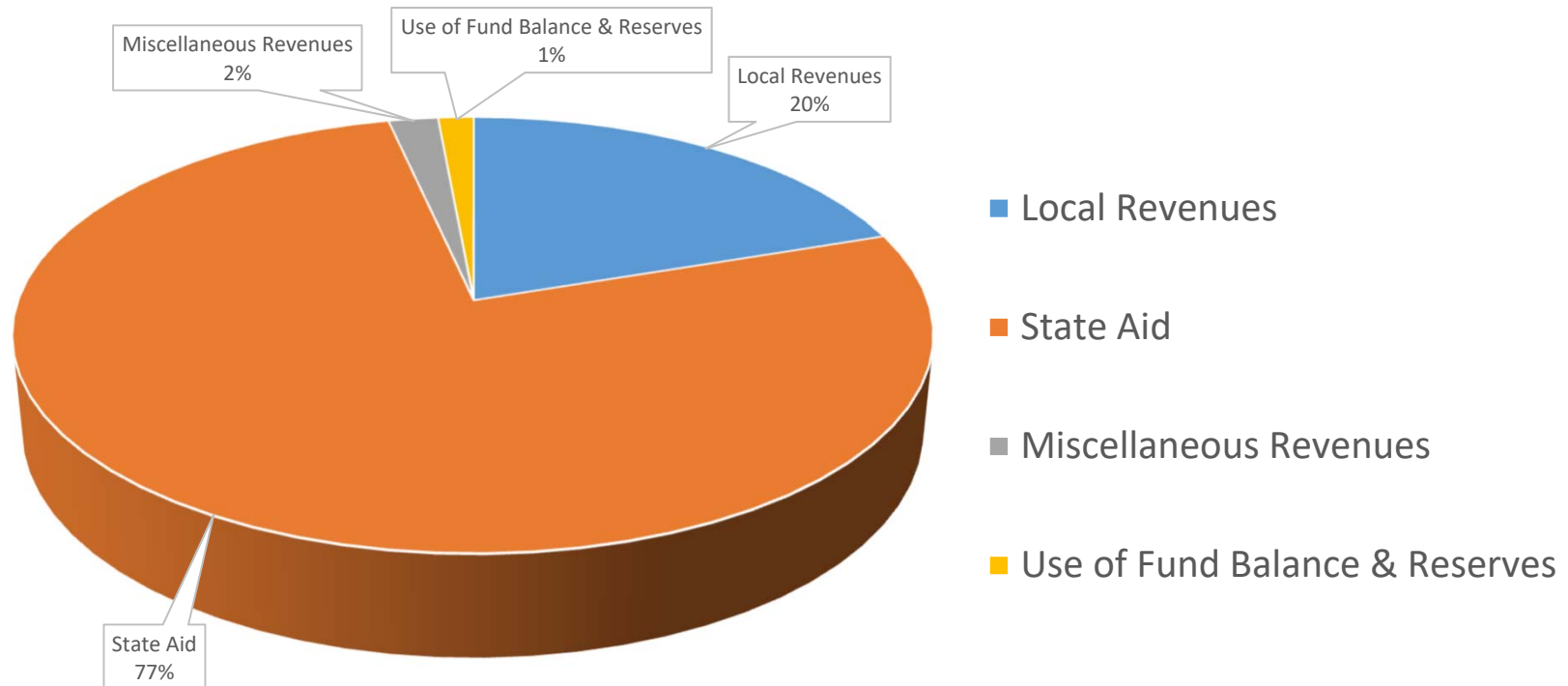
**\*The difference represents increases for salary obligations, benefits, and other important areas including: transportation, maintenance trucks and tractors, security, and services for students with special needs.**

## 2018 - 2019 Proposed General Fund Budget - Revenue Projections

| <u>Revenue Type</u>                                    | <u>2017 - 2018<br/>Adopted<br/>Budget</u> | <u>2018 - 2019<br/>Proposed<br/>Budget</u> | <u>Description</u>                                      |
|--|---|--|---|
| <b><u>Local Revenues:</u></b>                          |   |  |   |
| Real Property Taxes - Current                          | \$24,261,260                              | <b>\$24,043,260</b>                        | Current Year 93% of Levy (Including STAR aid)           |
| Real Property Taxes - Prior Years                      | \$1,280,000                               | <b>\$1,420,000</b>                         | Includes Purchase of 16/17 Outstanding Tax Roll by City |
| Real Property Taxes - Re-Levies                        | \$25,000                                  | <b>\$20,000</b>                            | Reflects Recent History                                 |
| Payments in Lieu of Taxes (PILOTs)                     | \$1,100,000                               | <b>\$1,100,000</b>                         | Billable PILOT Agreements                               |
| Interest & Penalties                                   | \$302,000                                 | <b>\$385,000</b>                           | Fees on Late Payments (Current & Prior (2) Years)       |
| Tax on Consumer Utility Bills                          | \$1,692,745                               | <b>\$1,692,745</b>                         | 3% Utility (Non Property) Tax - Local Consumers         |
| <b><u>Total Local Revenues</u></b>                     | <b>\$28,661,005</b>                       | <b>\$28,661,005</b>                        |   |
| <b><u>State Aid:</u></b>                               |   |  |   |
| Foundation Aid   | \$79,777,878                              | <b>\$81,281,891</b>                        | Increase in General Use Foundation Aid                  |
| BOCES Aid  | \$4,379,409                               | <b>\$5,174,760</b>                         | Based Upon BOCES Participation (Prior Year)             |
| Transportation Aid                                     | \$6,486,330                               | <b>\$7,012,493</b>                         | Transportation Contracts                                |
| Building Aid   | \$12,033,871                              | <b>\$11,708,044</b>                        | Aid on Debt Service                                     |
| Public Excess Cost Aid                                 | \$1,207,976                               | <b>\$1,571,394</b>                         | Public Placements - Special Needs                       |
| Private Excess Cost Aid                                | \$2,502,684                               | <b>\$3,001,575</b>                         | Private Placements - Special Needs                      |
| Charter School Transition Aid                          | \$18,280                                  | <b>\$38,160</b>                            | Formula Based   |
| Textbook, Software & Library Material Aid              | \$606,341                                 | <b>\$607,411</b>                           | Formula Based (Actual Expended Prior Yr and Enrollment) |
| Computer Hardware Aid                                  | \$149,926                                 | <b>\$148,614</b>                           | Formula Based (Actual Expended Prior Yr and Enrollment) |
| <b><u>Total State Aid</u></b>                          | <b>\$107,162,695</b>                      | <b>\$110,544,342</b>                       |   |
| <b><u>Miscellaneous Revenues:</u></b>                  |   |  |   |
| Refunds, Rentals, Tuitions, Fees                       | \$1,568,330                               | <b>\$1,818,330</b>                         | BOCES, Medicaid, Summer, Adult Ed, Health Svcs, Sales   |
| Casino Revenues  | \$750,000                                 | <b>\$0</b>                                 | Anticipated Discontinuation of Casino Revenues          |
| Greenway Revenues                                      | \$420,000                                 | <b>\$420,000</b>                           | Greenway Approved Capital Project Debt Service Funding  |
| Host Community Revenues                                | \$675,000                                 | <b>\$675,000</b>                           | NYPA Agreement  |
| <b><u>Total Miscellaneous Revenues</u></b>             | <b>\$3,413,330</b>                        | <b>\$2,913,330</b>                         |   |
| <b><u>Use of Fund Balance &amp; Reserves:</u></b>      |   |  |   |
| Reserves   | \$642,530                                 | <b>\$350,000</b>                           | Partial Use of Employee Retirement Reserve              |
| Appropriated Fund Balance                              | \$1,041,949                               | <b>\$1,746,194</b>                         |   |
| <b><u>Total Use of Fund Balance &amp; Reserves</u></b> | <b>\$1,684,479</b>                        | <b>\$2,096,194</b>                         |   |
| <b><u>Total General Fund Revenues</u></b>              | <b>\$140,921,509</b>                      | <b>\$144,214,871</b>                       |   |

# A Look At Revenue All Sources

## General Fund Revenues as % of Total Budget



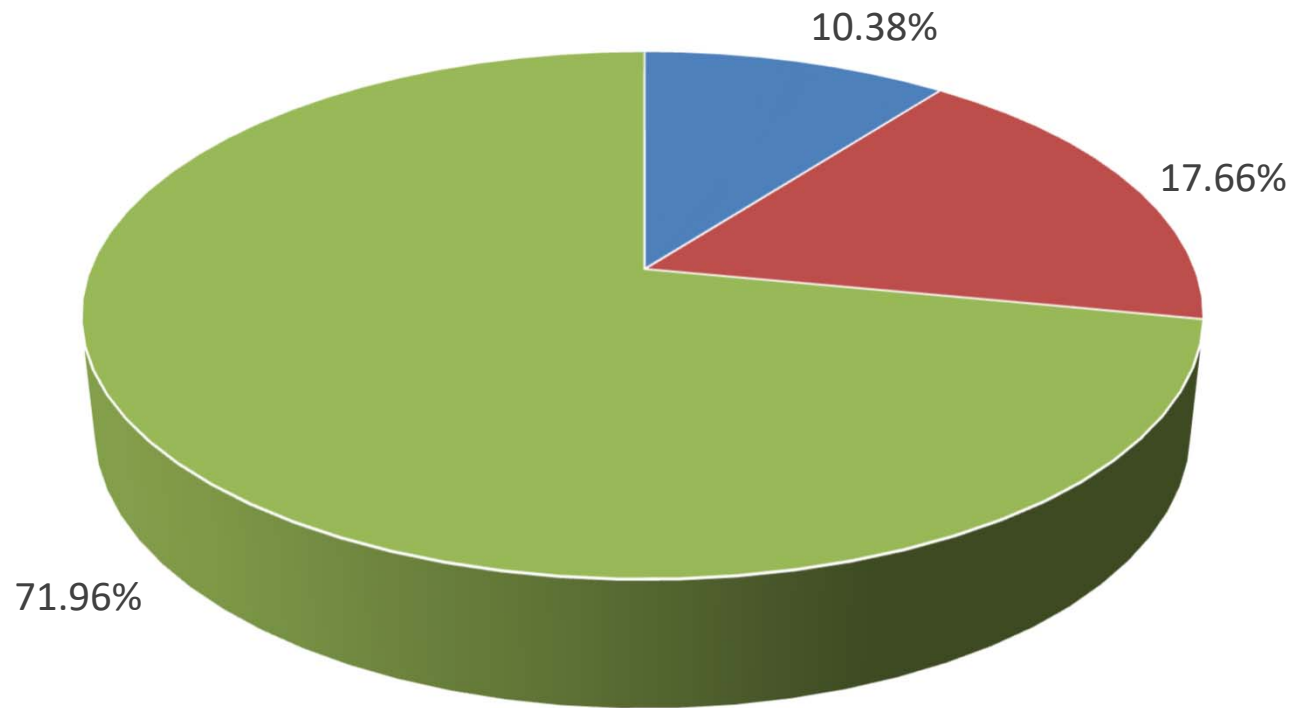
# 2018 - 2019 Expenditure Projections

## 3 - Part Format

| <u>Administrative</u> |                     | <u>Capital</u>       |                     | <u>Program</u>          |                      |
|-----------------------|---------------------|----------------------|---------------------|-------------------------|----------------------|
| Salaries              | \$456,693           | Salaries             | \$4,564,613         | Teaching Regular School | \$43,602,544         |
| Clerical              | \$3,900,132         | Utilities            | \$1,499,442         | Special Apportionment   | \$17,109,194         |
| Insurance             | \$660,000           | Supplies / Contracts | \$1,475,812         | Supplies / Contracts    | \$6,382,360          |
| Principals / VPs      | \$2,615,163         | Debt Service         | \$14,965,115        | Transportation          | \$8,073,015          |
| Supplies / Contracts  | \$3,892,292         | Fringe Benefits      | \$2,963,742         | Fringe benefits         | \$28,607,574         |
| Fringe Benefits       | \$3,447,180         |                      |                     |                         |                      |
|                       | <b>\$14,971,460</b> |                      | <b>\$25,468,724</b> |                         | <b>\$103,774,687</b> |
|                       | <b>10.38%</b>       |                      | <b>17.66%</b>       |                         | <b>71.96%</b>        |

**Total Proposed Spending Plan: \$144,214,871**

# A Look At 2018 – 2019 Expenditures 3-Part Budget Format



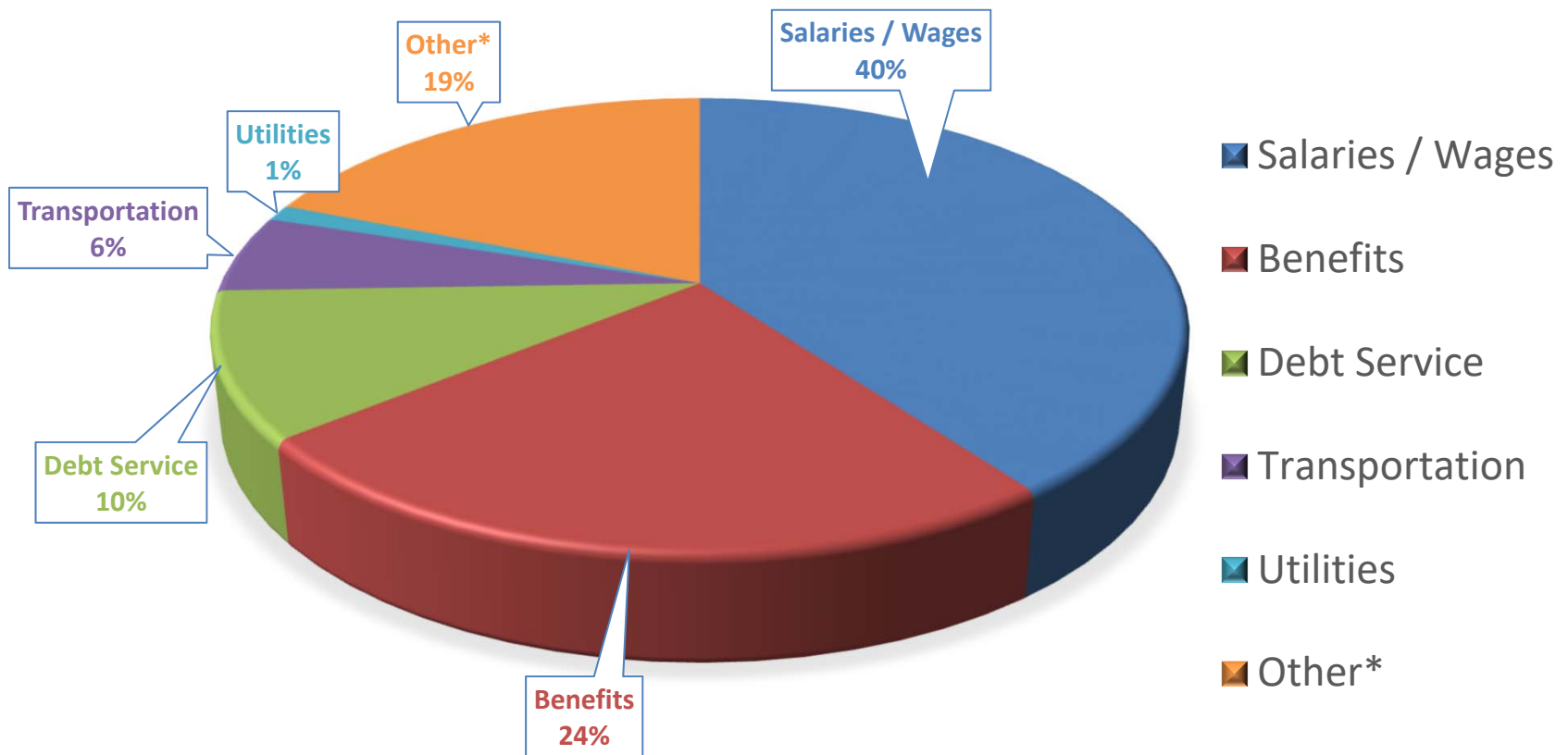
■ Administration   ■ Capital   ■ Program

## 2018 – 2019 Expenditures by Type

|   |                      |             |  |
|---|----------------------|-------------|--|
| Salaries / Wages  | \$57,562,386         | 40%         |  |
| Benefits  | \$34,876,496         | 24%         |  |
| Debt Service  | \$14,965,115         | 10%         |  |
| Transportation  | \$7,933,066          | 6%          |  |
| Utilities   | \$1,639,042          | 1%          |  |
| Other*  | \$27,238,766         | 19%         |  |
|   | <b>\$144,214,871</b> | <b>100%</b> |  |
| *Other includes contracts, insurance, tuitions, supplies, misc. |                      |             |  |
|   |                      |             |  |



# 2018 – 2019 Expenditures by Type



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

# 2018 – 2019 Expenditure Highlights

**Salary and Wage Increases: \$1,990,075**

**Pension Cost Increase: \$426,075**

**FICA Increase: \$149,662**

**Cost of Health Care – Active & Retiree: \$1,040,000**

**Eligible Health Benefits to Grants: -\$300,000**

**Charter School Tuition Increase: \$126,000**

**Transportation Contract Increase (CPI): \$115,000**

**Reductions in BOCES and Debt Service: -\$619,125**

**Terminal Leave Payments: \$225,000**

**Lease – Purchase Trucks and Tractors: \$140,000**

# Parameters for 2018-2019

- 1) **Revenues** - include assumed use of \$1.7 million of fund balance and \$350,000 of ERS reserves. There is an increase of \$1.5 million in Foundation Aid based on the enacted Legislative budget.
- 2) **Tax Levy** - No increase
- 3) **Salary Obligations** - Increase in wages per contracts.
- 4) **Lease-Purchase** – Proposition allows purchase of (up to) \$650,000 worth of trucks and tractors to be paid for over a period of five years with an estimated cost of \$140,000 in 2018-2019.

# 2018-2019 Contingency Budget

This year's Budget Proposal requires a Simple Majority. If a positive majority vote is not achieved, the District must operate under a Contingent Budget.

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

- **General Fund Capital Improvements**
- **Student Supplies**
- **Transportation would be limited to State Limits**
- **Equipment**
- **A contingency budget would result in a reduction from the proposed budget of approximately \$145,918, and would restrict the District's ability to help students acquire supplies, force possible cuts to programs, transportation, and place restrictions on community use of school buildings.**

# 2018-2019 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 2018-2019 General Fund Budget reflect costs for 2018-19 only (including summer school transportation).



# 2018-2019 Vehicle and Tractor Lease – Purchase

There will be a second proposition reflecting a Municipal Lease allowing the District to purchase vehicles and tractors in 18/19 while spreading the payments over a 5 year period. These purchases would replace trucks and tractors with an average age of more than 15 years.



# 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 2018-19 budget in the total amount of \$144,214,871 and to levy the necessary tax?

## Proposition 2:

Shall the following resolution be adopted to-wit:

Shall the resolution adopted by the Board of Education on March 22, 2018 authorizing the lease-purchase of trucks and tractors for a period not to exceed five years, at a maximum estimated cost of \$650,000, be approved?



# 2018-2019 Polling Sites

Voting will be available at all General Election polling sites.



# Thank You for Your Interest



**VOTE!**

Not sure where to vote?  
Call District Clerk Ruthel Dumas at  
286-4204.

***Bring your neighbors to the polls!***