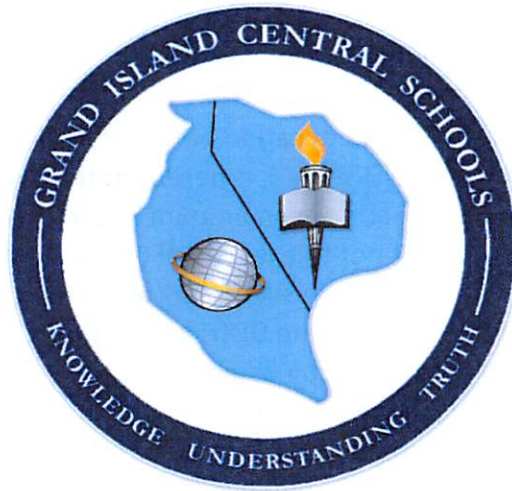


Grand Island Central School District



2018 - 2019

PROPOSED BUDGET

Budget Vote Tuesday, May 15, 2018

8:00 am – 9:00 pm

High School Gymnasium

May 1, 2018

BALLOT INFORMATION

PROPOSITION NO. 1

Shall the Board of Education of the Grand Island Central School District appropriate the sum of \$62,481,712 for the 2018-2019 school budget as published?

PROPOSITION NO. 2

To adopt the following resolution:

RESOLVED: (a) That the Board of Education of the Grand Island Central School District, in the County of Erie, New York (the "District"), is hereby authorized to acquire various school buses and vehicles, and to expend therefore an amount not to exceed \$650,000; (b) that a tax is hereby voted in the amount of not to exceed \$650,000 to finance such cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by said Board of Education; (c) that the District is authorized to issue serial bonds to finance all or part of said cost, and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable; and (d) that, in lieu of bonds, the District is authorized to enter into one or more installment purchase contracts for the purchase of some or all of said buses and vehicles, for a term of not to exceed five (5) years; and a tax is hereby voted to pay each installment on any such contract.

Elect three (3) members to the Board of Education.

1. Robin McCreary
2. Glenn Bobeck
3. Joy LaMarca

GRAND ISLAND CENTRAL SCHOOL DISTRICT
PROPOSED THREE-PART BUDGET
2018 - 2019

<u>Category</u>	<u>2017-2018 Actual Budget</u>	<u>2018-2019 Projected Budget</u>
ADMINISTRATIVE		
Board of Education	\$46,100	\$55,700
Central Administration	\$249,595	\$241,862
Finance	\$635,439	\$625,256
Legal, Records & Personnel	\$194,200	\$240,527
Central Services	\$870,372	\$719,000
Special Items	\$684,500	\$595,335
Curriculum, Supervision, Research & Planning	\$1,636,047	\$1,671,876
Employee Benefits – Administration	\$875,107	\$1,396,668
TOTAL ADMINISTRATION	\$5,191,360	\$5,546,224
PROGRAM		
Administration and Improvement	\$50,694	\$96,694
Teaching – Regular Education	\$23,462,340	\$23,546,571
Special Education	\$6,083,365	\$6,525,371
Summer School/Adult Education	\$234,424	\$237,703
District Transportation	\$2,768,735	\$2,786,998
Community Services	\$17,045	\$17,045
Legal	\$191,100	\$191,100
Employee Benefits	\$12,596,070	\$11,018,156
Transfer to Other	\$60,000	\$100,000
TOTAL PROGRAM	\$45,463,773	\$44,519,638
CAPITAL		
Operation of Plant & Maintenance	\$4,011,941	\$3,963,579
Debt Service – Principal	\$3,633,128	\$3,169,987
Debt Service – Interest	\$3,067,818	\$1,993,578
Special Items	\$85,000	\$85,000
Employee Benefits	\$1,186,001	\$3,103,706
Transfer to Capital	\$0	\$100,000
TOTAL CAPITAL	\$11,983,888	\$12,415,850
TOTAL BUDGET	<u>\$62,639,021</u>	<u>\$62,481,712</u>

PROJECTED REVENUES 2018 -2019 BUDGET

	2017-2018 <u>Actual Budget</u>	2018-2019 <u>Projected Budget</u>
REAL PROPERTY TAX ITEMS		
Real Property Tax Items	\$33,126,393	\$33,463,153
PAYMENT IN LIEU OF TAXES		
Interest & Penalties on Real Property Taxes	\$70,000	\$70,000
CHARGES FOR SERVICES		
School Tuition for Individuals	\$115,000	\$115,000
Other Charges	\$37,500	\$37,500
USE OF MONEY & PROPERTY		
Interest & Earnings	\$50,000	\$50,000
Rental of Real Property, Commissions	\$17,300	\$17,300
Refund of Prior Year's Expenses	\$235,000	\$235,000
Other Unclassified Revenues	\$43,500	\$43,500
Sales Tax	\$2,985,000	\$2,985,000
TOTAL LOCAL SOURCES	\$36,679,693	\$37,016,453
STATE SOURCES		
State Aid	\$21,329,502	\$20,735,433
Medicaid Assistance	<u>\$100,000</u>	<u>\$100,000</u>
TOTAL STATE SOURCES	\$21,429,502	\$20,835,433
Interfund Transfer - Unemployment	\$69,826	\$69,826
Interfund Transfer - Employee Benefits	\$650,000	\$650,000
Interfund Transfer - Debt Service	\$860,000	\$960,000
Interfund Transfer - Employee Retirement	\$1,000,000	\$1,000,000
Appropriated Fund Balance	<u>\$1,950,000</u>	<u>\$1,950,000</u>
TOTAL INTERFUND TRANSFER/FUND BALANCE	\$4,529,826	\$4,629,826
TOTAL REVENUES	<u>\$62,639,021</u>	<u>\$62,481,712</u>

PROPOSED TAX LEVY AND TAX RATE

Estimated Amount to be Raised by the Tax Levy

	<u>2017-2018 Actual Budget</u>	<u>2018-2019 Proposed Budget</u>
General Fund Appropriations	\$62,639,021	\$62,481,712
Less: Estimated Revenues Other Than Tax Levy	\$29,512,628	\$29,018,559
Estimated Total to be Raised by Real Property Tax Levy	\$33,126,393	\$33,463,153

Projected Comparison of Tax Rates

	<u>2017-2018 Actual Budget</u>	<u>2018-2019 Proposed Budget</u>
Tax Assessed (per \$1,000 Assessed Value)		
Proposed ***	\$19.397962	\$19.572101
Actual	\$19.375135	
Full Assessed Value ***	\$1,707,725,458	\$1,709,737,388
Percent Increase in Budget		-0.25%
Percent Increase in Tax Levy		1.02%
Percent Increase in Tax Rate		1.01%

*** The 2018-2019 proposed tax rate is based on estimated full value assessment. Final assessment values for calculation of the 2018-2019 tax rate are not available at this time.

State and Local Support of the Proposed Budget

	<u>2017-2018 Actual Budget</u>	<u>2018-2019 Proposed Budget</u>
Local Share	\$41,209,519	\$41,646,279
State Share	\$21,429,502	\$20,835,433
Total Budget	\$62,639,021	\$62,481,712

SCHOOL ACADEMIC REPORT CARDS

The Grand Island Central School District Academic Report Card is available for public viewing in each of the District's five schools, the Grand Island Public Library and the GICSD District Office. This report is also available on the District's website: grandislandschools.org and will be available for viewing at the annual budget vote on May 15, 2018 in the High School Gymnasium.

REQUIRED ATTACHMENTS TO THIS REPORT

1. District Fiscal Accountability Summary
2. 2018 – 2019 Property Tax Report Card
3. 2018 – 2019 Salary: Administrative Compensation Information
4. 2018 Exemption Impact Report (\$495) for the Town of Grand Island

FISCAL ACCOUNTABILITY SUMMARY (2016 - 17)

INFORMATION ABOUT EXPENDITURE RATIOS (2015 - 16)

(Data are lagged a year.)

Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS).

THIS SCHOOL DISTRICT

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$30,012,842	\$10,977,813
PUPILS	PUPILS
2,921	387
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$10,275	\$28,366

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION	SPECIAL EDUCATION
INSTRUCTIONAL EXPENDITURES	INSTRUCTIONAL EXPENDITURES
\$8,395,886,432	\$3,487,990,842
PUPILS	PUPILS
747,643	110,460
EXPENDITURES PER PUPIL	EXPENDITURES PER PUPIL
\$11,230	\$31,577

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$33,423,609,457

PUPILS

2,649,519

EXPENDITURES PER PUPIL

\$12,615

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$14,485,942,729

PUPILS

460,996

EXPENDITURES PER PUPIL

\$31,423

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$19,099

SIMILAR DISTRICT GROUP

\$21,790

NY STATE

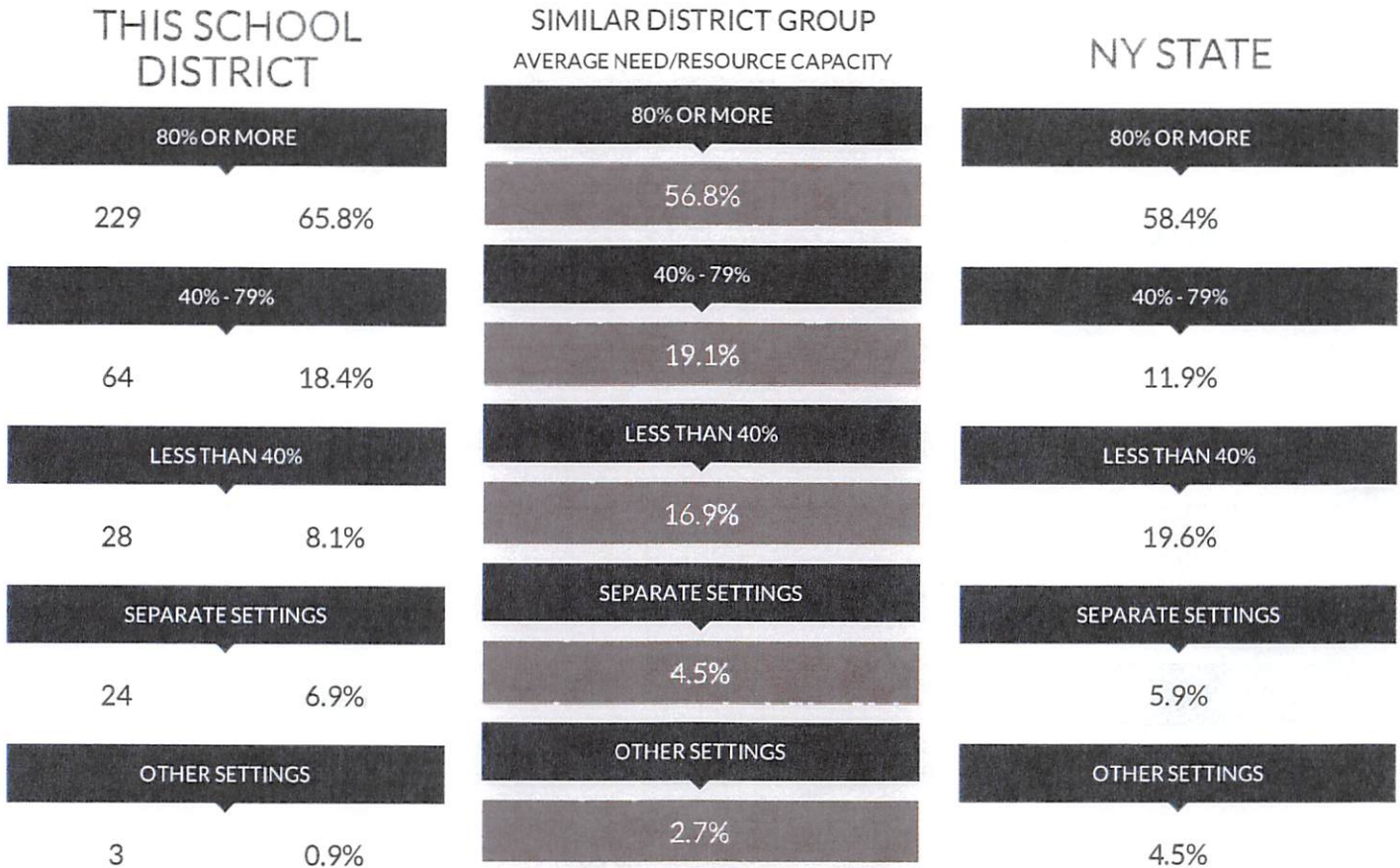
\$23,361

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2016 - 17)

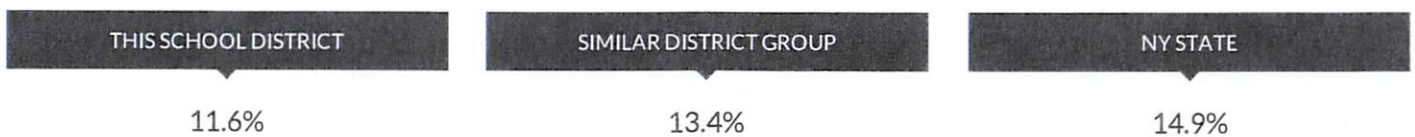
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS Day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

SCHOOL-AGE STUDENTS WITH DISABILITIES CLASSIFICATION RATE



This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories](#) page.

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/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2018-19 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Form Due - April 23, 2018

Form Preparer Name: RICHARD A. HITZGES, ED.D
Preparer's Telephone Number: 7167738804

Shaded Fields Will Calculate	Budgeted 2017-18 (A)	Proposed Budget 2018-19 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	62,639,021	62,481,712	-0.25 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	33,126,393	33,463,153	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	33,126,393	33,463,153	1.02 %
F. Permissible Exclusions to the School Tax Levy Limit	1,430,146	915,375	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	33,126,560	33,463,196	
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)	31,696,247	32,547,778	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	1,430,313	915,418	
Public School Enrollment	2,875	2,895	0.70 %
Consumer Price Index			2.13 %

¹ Include any prior year reserve for excess tax levy, including interest.

² 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.

³ For 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	9,726,668	9,726,668
Assigned Appropriated Fund Balance	1,950,000	1,950,000
Adjusted Unrestricted Fund Balance	2,499,269	2,500,000

Adjusted Unrestricted Fund Balance as a
Percent of the Total Budget

3.99
%

4.00
%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-19 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	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	54,600	54,600	We do not intend to use this reserve in 18/19.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	255,639	255,639	The intended use is to transfer reserve amounts to balance the 18/19 budget.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	4,666,488	4,666,488	The intended use is to transfer reserve amounts to balance the 18/19 budget.
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	304,159	304,159	We do not intend to use this reserve in 18/19.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee	EMPLOYEE	For accrued	3,013,284	3,013,284	The intended use is to

Benefit Accrued Liability	BENEFIT ACCRUED LIABITLIY	'employee benefits' due to employees upon termination of service.			transfer reserve amounts to balance the 18/19 budget.
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Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	<input type="text" value="1,328,032"/>	<input type="text" value="1,328,032"/>	The intended use is to transfer reserve amounts to balance the 18/19 budget.
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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"/>	
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Single Other Reserve + (add)			<input type="text"/>	<input type="text"/>	
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*** NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

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

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2018-19. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save	Reset	Save & Ready
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Form Due May 7, 2018

2018-2019 Salary Threshold =
\$135,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2018-2019.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2018-2019 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	165,025	56,411	1,988

Please list the district or districts with which you will be sharing a superintendent (if applicable):

N/A

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASST SUPT OF CURRICULUM & INSTRUCTION	129,696	43,690	148
3.	ASST SUPT OF SCHOOL BUSINESS & FINANCE	137,842	49,779	623
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Salary: Administrative Compensation Information
141501 - GRAND ISLAND CSD

2017-2018 - Page 2
Official - as of 04/30/2018 03:13 PM

	Title	Salary	Employee Benefits	Other Remuneration
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Salary: Administrative Compensation Information
141501 - GRAND ISLAND CSD

2017-2018 Claim Year - Page 3
Official - as of 04/30/2018 03:13 PM

Other Supervisory and Administrative Employees Scheduled to Receive \$135,000 or More in Salary

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72.		
73.		
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82.		

Equalized Total Assessed Value 2,055,822,752

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	45,411,935	2.21
13100	CO - GENERALLY	RPTL 406(1)	19	389,140	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	85	30,425,269	1.48
13800	SCHOOL DISTRICT	RPTL 408	12	35,836,559	1.75
14100	USA - GENERALLY	RPTL 400(1)	1	19,355	0.00
14110	USA - SPECIFIED USES	STATE L 54	1	2,231,183	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	7,694,516	0.37
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	135,484	0.01
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	19	13,256,882	0.64
25120	NONPROF CORP - EDUCL(CONST PF	RPTL 420-a	1	2,043,011	0.10
25230	NONPROF CORP - MORAL/MENTAL IN	RPTL 420-a	9	3,160,215	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	268,172	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	325,289	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	2,909,355	0.14
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	7	1,517,742	0.07
28110	NOT-FOR-PROFIT HOUSING COMPAN	RPTL 422	2	4,150,538	0.20
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	20	45,188	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	104	7,995,844	0.39
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	484	9,255,445	0.45
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	377	12,004,570	0.58
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	32,258	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	182	8,721,763	0.42
41161	COLD WAR VETERANS (15%)	RPTL 458-b	94	1,212,903	0.06
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	7	188,280	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	2	381,720	0.02
41400	CLERGY	RPTL 460	14	22,581	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	3	118,280	0.01

Equalized Total Assessed Value 2,055,622,762

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 308	8	588,667	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 487	308	18,726,022	0.91
41801	PERSONS AGE 65 OR OVER	RPTL 487	4	151,075	0.01
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	648,710	0.03
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1	301,075	0.01
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	2	438,971	0.02
47613	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	4	700,237	0.03
Total Exemptions Exclusive of System Exemptions:			1,804	211,388,212	10.28
Total System Exemptions:			0	0	0.00
Totals:			1,804	211,388,212	10.28

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: _____