

2020-2021 Budget Hearing Board of Education May 26, 2020




The mission of the Grand Island Central School District is to **inspire** all students to achieve their highest potential by fostering academic excellence, personal growth, and social responsibility.



Budget Goals

- Develop a long-term sustainable budget designed to provide the best diversified educational program for all students (UPK Through Grade 12).
- Retain all community mandated student programs and activities.
- Protect the fund balance.



2020-2021

Expenditures

Summary of Major Expenditures

Budget Item	Budget 2018-19	Budget 2019-20	Projected Budget 2020-21	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	\$29,972,723.00	\$30,830,542.00	\$31,518,345.88	\$687,803.88	2.23%
**Substitute (All Departments)	652,705.00	780,500.00	786,295.00	\$5,795.00	0.74%
***Cash / Credit Payments	84,200.00	150,000.00	180,000.00	\$30,000.00	20.00%
Benefits (Self Funded, NY44 & Stoploss)	8,078,923.00	8,240,501.46	8,829,255.46	588,754.00	7.14%
ERS (14.9%) Contribution Rate	1,109,583.00	1,109,583.00	1,126,227.00	16,644.00	1.50%
TRS (9.53%) Contribution Rate	2,658,953.00	2,600,875.00	2,658,953.00	58,078.00	2.23%
FICA (7.65% of Total Salaries)	2,404,786.00	2,421,438.00	2,565,438.00	144,000.00	5.95%
Retirement Benefits (Admin, GITA, & SRP)	485,000.00	510,000.00	578,000.00	68,000.00	13.33%
Workers Compensation Insurance	588,000.00	653,000.00	610,000.00	-43,000.00	-6.58%
BOCES	3,581,801.00	3,816,665.00	3,708,550.66	-108,114.34	-2.83%
Debt Service	5,163,565.00	5,135,460.00	5,268,085.00	132,625.00	2.58%
Utilities	1,013,872.00	1,013,872.00	1,013,872.00	0.00	0.00%
Gasoline	248,500.00	248,500.00	248,500.00	0.00	0.00%
Special Education Tuition	1,367,000.00	1,315,000.00	1,155,000.00	-160,000.00	-12.17%
Building Maintenance	743,350.00	733,350.00	716,585.00	-16,765.00	-2.29%
Transfer to Funds	200,000.00	200,000.00	100,000.00	-100,000.00	-50.00%
TOTALS - MAJOR EXPENDITURE ITEMS	\$58,152,961.00	\$59,559,286.46	\$60,963,107.00	\$1,403,820.54	2.36%
Total Budget to Budget Difference (MII)				\$1,403,820.54	2.36%

GRAND ISLAND CENTRAL SCHOOL DISTRICT

May 11, 2020		
BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
<u>APPROPRIATIONS</u>		
<u>HUMAN RESOURCES</u>		
Compensation Change	723,599	Collective Bargaining Agrmts. / Contracts / Policy
FICA	144,000	Compensation Change X 7.65%
Health Insurance	588,754	Health Insurance Increase of Coverage Cost and Stoploss
Unemployment	0	
Workers Compensation	(43,000)	Final PMA payment made
Retirement Benefits	68,000	Increase for financial obligations of retirements
Retirement Systems		NYS Mandated Retirement System Increases
Employee Retirement System (ERS)	16,644	Estimate (Last Year 10.62%, 20/21 year 9.7% - 19.8%)
Teachers Retirement System (TRS)	58,078	Estimate (Last Year 8.86%, 20/21 year 9.53%)
Human Resources Subtotal	1,556,075	
<u>INSTRUCTIONAL PROGRAMS</u>		
BOCES Services and Programs	(108,114)	Removal of Itinerant Hearing from BOCES Services
Curriculum	(3,700)	Shift from BOCES for science kits to curriculum budget
Special Education	(206,881)	Reviewed anticipated SPED Tuition and reduced accordingly
Technology	0	
Instructional Program Subtotal	(318,696)	
<u>SCHOOL BUILDINGS</u>		
Sidway Elementary	800	Science kit materials
Huth Elementary	(2,018)	Reduction in equipment
Kaegebiel Elementary	(3,100)	Reduction in equipment
Middle School	(498)	Slight reduction in supplies
High School	(7,644)	Reduction in equipment
School Buildings Subtotal	(12,460)	
<u>DISTRICT-WIDE</u>		
Music	(4,000)	Reduction in supplies (uniform replacement reduction)
Adult Ed	2,000	Cover contractual increases
Summer School	500	Sped Summer Contractual
Personnel	0	

Health Services	0	
Pupil Services	0	
Diagnostic Screening	0	
Conference & Travel	(62,399)	All general fund conference and travel budgets removed except DECA
Stipend Pays		
District-Wide Subtotal	(63,899)	
SUPPORT SERVICES		
BOE/Superintendent	0	
Central Administration	(183,084)	Reduction in multiple contractual area to assist in GAP closure and BOCES Timepiece 1 time expense
Operations/Maintenance	(16,765)	Removed sealing and stripping
Athletics	13,430	Covers contractual obligations
Physical Education	2,638	Increase in supplies and contractual
Technology	(35,000)	Removed cameras
Transportation	(25,000)	
Support Services Subtotal	(243,781)	General Support Program Plan Changes
DEBT SERVICE - 05		
Capital Debt Principal	140,000	Principal increase
Capital Debt Interest	(132,500)	Interest payment decrease
School Construction BAN Payment	106,000	BAN payment for \$24M project
Bus Bond Principal	8,985	
Bus Bond Interest	10,140	
Debt Service Subtotal	132,625	
Transfer To Funds		
Transfer to Capital	(100,000)	Removed to balance budget and due to \$24M project
Transfer to Food Service	15,000	Increase to support 5yr. Plan
Transfer to Special Aid Fund	0	
Transfer to Other Funds Subtotal	(85,000)	
TOTAL APPROPRIATIONS INCREASE	964,864	
REVENUES		
State Aid	\$167,213	Building Aid and BOCES Aid Increases
Tax Levy Limit	\$778,651	
Other Revenue	\$19,000	Tuition 721 IRA Reimbursement
TOTAL REVENUE INCREASE	\$964,864	
BUDGET GAP	\$0.00	

2020- 2021 Proposition

DESCRIPTION	BUDGETED	BUDGETED	AMOUNT	
	2019-2020	2020-2021	CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$685,000	\$685,000	\$0	0.0%

- 3 – 65 Passenger Buses
- 1 – ¾ Wheelchair Bus
- 1 – Wheelchair Van
- 2 – Ford F350 4X4 – B & G



The District has a fleet of 53 large buses, and 14 small buses. The large buses are replaced on a 10 year cycle and the small buses on a 7 year cycle. Approximately 10% of our fleet is replaced each year. A bus replacement plan minimizes the tax impact. As old buses are paid off, the same approximate new bus payments are added on. State aid covers 70% of the cost of a new bus.

*This incorporates the replacement plan for buses and trucks



2020-2021


Recommended Items

2020-2021 Budget Request Proposed

6th Grade Teacher (1.0)	-	Internal Coverage
Special Education TA (1.0)	-	Internal Coverage
Teacher aide ICT (1.0)	-	Internal Coverage
Counselor (.5)	-	Grant Fund Coverage
Sidway Teacher (K or 1st)	-	Internal Movements
Sidway Teacher (K or 1st)	-	Internal Movements
.6 Sped Teacher/.4SpEdTA and .4 Sped Teacher/.6SpEd TA into 2 FTEs	-	Grant Fund Coverage
1.0 FTE Hearing Teacher (Reduction from BOCES Participation)	-	2020-21 Recommendation: \$130,000 Savings
Kaeg - Auditorium Screen	-	2020-21 Recommendation Covered through equip
MS- Laser Engraver	-	2020-21 Recommendation Covered through equip
IT - Security Camera's - Remain in the budget	-	Quarterly Review of Equip. Budg.
Trans - BOCES Timepiece (other system support expiring)	-	2020-21 Recommendation (Bus. Off. Reduce Cont.)
Transfer to Food Service	15,000	2020-21 Recommendation
Total Budget Request Proposed	15,000	

2020-2021 Budget Items Removed

<u>Staffing Changes/Reductions</u>	
Assistant Superintendent for Curriculum Reduction	\$ (125,600.00)
Reading Teacher	\$ (75,000.00)
1.0 FTE Teacher Moved to Grant	\$ (49,529.00)
1.0 FTE Teacher Assistant Moved to Grant	\$ (46,624.00)
1.0 FTE Teacher Assistant Moved to Grant	\$ (46,563.00)
.5 FTE Counselor Funded Through Grant	\$ (25,000.00)
1.0 FTE TOSA (Curriculum) Back to Classroom	
1.0 FTE TOSA (STEM Area) Back to Classroom	
<u>Department Changes/Reductions</u>	
Capital Outlay	\$ (100,000.00)
Conference and Travel	\$ (62,399.00)
Contractual Reductions	\$ (211,881.44)
Transportation Supplies Reductions	\$ (25,000.00)
BOCES Reductions	\$ (108,814.00)
Tuition Reduction	\$ (160,000.00)
Benefits Shift Into Grants	\$ (120,000.00)
Total Budget Adjustments	(1,156,410)



2020-2021

Revenues

Summary of All Revenues

DESCRIPTION	BUDGETED 2018-19	BUDGETED 2019-20	BUDGETED 2020-21	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$33,463,153	\$34,381,951	\$35,160,602	\$778,651	2.26%
State Aid	\$15,490,433	\$15,757,372	\$15,757,372	\$0	0.00%
Pandemic Adjustment		\$0	(\$433,483)	(\$433,483)	-2.75%
Federal Cares Restoration		\$0	\$433,483	\$433,483	
State Building Aid-Prior Reconstruction Projects	\$3,805,000	\$3,605,630	\$3,675,630	\$70,000	1.94%
State Building Aid-EPC	\$0	\$0	\$0	\$0	0.00%
State Building Aid-\$51M Project	\$0	\$0	\$0	\$0	0.00%
State Building Aid-New Reconstruction Project	\$0	\$0	\$0	\$0	0.00%
Sales Tax	\$2,985,000	\$3,052,941	\$3,052,941	\$0	0.00%
State Aid-BOCES	\$1,440,000	\$1,505,500	\$1,602,713	\$97,213	6.46%
Interest	\$50,000	\$50,000	\$50,000	\$0	0.00%
In-Lieu of Taxes	\$70,000	\$70,000	\$25,000	(\$45,000)	-64.29%
Tuition-Foster & Other Districts	\$115,000	\$143,000	\$143,000	\$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	\$100,000	\$152,000	\$316,000	\$164,000	107.89%
Other Receipts	\$333,300	\$333,300	\$333,300	\$0	0.00%
Reserve for Tax Reduction	\$0	\$0	\$0	\$0	0.00%
Retirement Contribution Reserve (ERS)	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
Reserve for Unemployment Benefits	\$69,826	\$50,010	\$50,010	\$0	0.00%
Reserve for Employee Benefits Liability	\$650,000	\$650,000	\$650,000	\$0	0.00%
Reserve for Workers Compensation	\$0	\$0	\$0	\$0	0.00%
Reserve for Debt-New Reconstruction Project	\$960,000	\$960,000	\$860,000	(\$100,000)	-10.42%
Community Education Tuition & Fees	\$0	\$0	\$0	\$0	0.00%
Fund Balance	\$1,950,000	\$1,950,000	\$1,950,000	\$0	0.00%
BASIC BUDGET	\$62,481,712	\$63,661,704	\$64,626,568	\$964,864	1.52%

Pandemic Adjustment: Reduced amount of State Aid for 2020-21

Federal Cares Restoration: Anticipated amount to assist with State Aid pandemic adjustment

\$433,483: Anticipated maximum of possible reduction (not confirmed yet)

Property Tax Cap Calculation

Base Formula						
	$\left(\left[\begin{array}{l} \text{Total taxes levied for prior fiscal year} \\ + \\ \text{Prior year reserve offset} \\ - \\ \text{Reserve amount (including interest earned)} \end{array} \right] \times \begin{array}{l} \text{Tax base growth factor}^1 \end{array} \right) + \begin{array}{l} \text{PILOTs receivable in the prior fiscal year} \\ - \\ \text{Capital tax levy exclusion PFY} \\ - \\ \text{Tort exclusion, prior fiscal year} \end{array}$					
	\$ 34,381,951	\$ 0	\$ 0	1.0118	\$ 70,000	\$ 735,739
	X	Allowable levy growth factor (1.00 to 1.02) ²	-	PILOTs receivable in coming fiscal year	+	Available carryover, if any
				1.0181	\$ 25,000	\$ 0
					\$ 34,764,252	
+ Exclusions						
	$\left[\begin{array}{l} \text{Tax Levy Limit} \\ + \\ \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in} \\ + \\ \text{Capital tax levy} \\ + \\ \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} \end{array} \right] =$					$\left[\begin{array}{l} \text{Tax Levy Limit, with Exclusions (if applicable)}^3 \end{array} \right]$
	\$ 34,714,526	\$ 0	\$ 446,076	\$ 0		\$ 35,160,602

2020/21 Tax Levy Limit = \$ 35,160,602
 2019/20 Tax Levy Adopted = \$ 34,381,951
 2020/21 Allowable Increase \$ = **\$778,651**
 2020/21 Allowable Increase % = **2.26%**

Grand Island Central School District Proposed Tax Rates

	Actual	Actual	*Estimated		
<u>Tax Rates</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-2021</u>	<u>\$ Change</u>	<u>% Change</u>
	\$19.36	\$19.65	\$20.09	\$0.45	2.26%
<u>Tax Bill</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>\$ Change</u>	<u>% Change</u>
Assessed Value (No STAR)	\$180,000	\$180,000	\$180,000		
Tax Rate	\$19.36	\$19.65	\$20.09	\$0.45	2.26%
Tax Bill	\$3,485	\$3,536	\$3,617	\$80.10	2.26%
Assessed Value (STAR \$30,000)	\$150,000	\$150,000	\$150,000		
Tax Rate	\$19.36	\$19.65	\$20.09	\$0.45	2.26%
Tax Bill	\$2,904	\$2,947	\$3,014	\$66.75	2.26%


* Estimate based on 2019-20 Property Assessment

Fund Balance

Fund Balances	Fund Balance June 30, 2017	Fund Balance as of June 30, 2018	Fund Balance as of June 30, 2019	Fund Balance as of March 31, 2020	**Anticipated Fund Balance June 30, 2020	Explanation of Anticipation
Restricted:						
Capital	\$54,600.00	\$404,748.00	\$409,777.00	\$409,777.00	\$0.00	Using for \$24M capital project expenses
*Debt Service	\$4,666,488.00	\$4,679,143.00	\$4,737,284.00	\$4,737,284.00	\$3,777,284.00	will be used toward 2016 Debt to free up funds for \$24M Project
Employee Benefit Accrued Liability Retirement Contribution (ERS)	\$3,013,284.00	\$2,657,928.00	\$2,140,703.00	\$2,140,703.00	\$1,790,703.00	Use about \$ 350,000 toward Retired Employee Benefits
**Retirement Contribution (TRS)	\$1,328,032.00	\$1,000,000.00	\$1,012,246.00	\$1,012,246.00	\$1,012,246.00	Remain or increase
Unemployment Insurance	\$255,639.00	\$224,732.00	\$221,663.00	\$221,663.00	\$224,732.00	Begin to fund if possible
Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Remain
**Self Funded - Health Reserve					\$0.00	Begin to fund if possible
Committed:						
Tax Certiorari	\$304,159.00	\$95,269.00	\$61,194.00	\$61,194.00	\$61,194.00	Remain or increase
Assigned:						
Designated for Subsequent Year's Expenditures	\$1,950,000.00	\$1,950,000.00	\$1,950,000.00	\$1,950,000.00	\$1,950,000.00	Remain
Other purposes (reserve for encumbrances)	\$104,466.00	\$153,208.00	\$461,645.00	\$461,645.00		Depends on encumbrances at year end
Unassigned	\$2,505,546.00	\$2,068,648.00	\$1,853,567.00	\$1,853,567.00	\$2,546,468.56	4% of general fund budget
Total	\$14,182,214.00	\$13,233,676.00	\$12,848,079.00	\$12,848,079.00	\$11,362,627.56	
*The use of the debt service reserve is for the 2016 Bond principal payment. This will assist the general fund and allow for transfer to capital to occur for the \$24M capital project						
** New Reserves						
*** June 30, 2020 balances are subject to change based on year end financial review						

**Grand Island CSD
DRAFT BUDGET RECAP**

		School Year
<u>Revenues:</u>		<u>2020-21</u>
	State Aid	\$17,360,085
	Building Aid	3,675,630
	Sales Tax	3,052,941
	Other Revenue	867,300
	Reserves	4,510,010
	Total Revenues before tax levy	\$ 29,465,966
<u>Expenses:</u>		
<u>Salaries</u>	GITA - Teachers	\$22,882,077
	Admin	1,444,723
	SRP - Service	7,191,547
	Other Salary Items	966,295
	Total All Salaries	\$32,484,641
<u>Benefits:</u>	Health Insurance Cost	\$8,829,256
	ERS	1,126,227
	TRS	2,658,953
	Other Benefits	3,933,448
	Total All Benefits	\$16,547,884
<u>Other Costs</u>	Debt Service	\$5,268,085
	Other	\$ 10,325,958
	Total All Other Costs	\$15,594,043
	Total Expenses:	\$ 64,626,568
	Anticipated Tax Levy	\$ 35,160,602
	Tax Levy Maximum increase	\$ 35,160,602
	Difference to Tax Cap	\$ 0



2020 – 2021 Proposed Budget

Revenues	\$ 64,626,568
Expenditures	\$ 64,626,568

Questions / Comments

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