

# 2020-2021 Budget Adoption

Board of Education  
May 11, 2020





# Agenda

- Proposed Budget
  - 2020-2021 Budget Impact Items by Category
- Bus Proposition
- Proposed Tax Increase
- Budget Calendar

# 2020 – 2021 Proposed Budget

Revenues	\$ 64,626,568
Expenditures	\$ 64,626,568
<b><u>GAP</u></b>	<b><u>\$ 0</u></b>



# 2020-2021 Budget Impact Items By Category

**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
<b>Total Budget Request Proposed</b>	<b>15,000</b>	

## 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)
<b>Total Budget Adjustments</b>	<b>(1,156,410)</b>

**Grand Island CSD  
DRAFT BUDGET RECAP**

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

# 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 –  $\frac{3}{4}$  Wheelchair Bus
- 1 – Wheelchair Van
- 2 – Ford F350 4X4 – B & G
- \*This incorporates the replacement plan for buses and trucks





# Draft Budget Recap & Fund Balance

DRAFT DESCRIPTION	BUDGETED 2018-2019	BUDGETED 2019-2020	BUDGETED 2020-2021	AMOUNT CHANGE	PERCENT
REAL PROPERTY TAX LEVY	\$33,463,153	\$34,381,951	\$35,160,602	\$778,651	2.26%
BASIC BUDGET	\$62,481,712	\$63,661,704	\$64,626,568	\$964,864	1.54%
TOTAL BUDGET	\$62,481,712	\$63,661,704	\$64,626,568	\$964,864	1.54%

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
<b>Restricted:</b>						
Capital	\$54,600.00	\$404,748.00	\$409,777.00	\$409,777.00	\$0.00	Using for \$24M capital project expenses will be used toward 2016 Debt to free up funds for \$24M Project
*Debt Service	\$4,666,488.00	\$4,679,143.00	\$4,737,284.00	\$4,737,284.00	\$3,777,284.00	Use about \$ 350,000 toward Retired Employee Benefits
Employee Benefit Accrued Liability	\$3,013,284.00	\$2,657,928.00	\$2,140,703.00	\$2,140,703.00	\$1,790,703.00	Remain or increase
Retirement Contribution (ERS)	\$1,328,032.00	\$1,000,000.00	\$1,012,246.00	\$1,012,246.00	\$1,012,246.00	Remain
**Retirement Contribution (TRS)					\$0.00	Begin to fund if possible
Unemployment Insurance	\$255,639.00	\$224,732.00	\$221,663.00	\$221,663.00	\$224,732.00	Remain
Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
**Self Funded - Health Reserve					\$0.00	Begin to fund if possible
<b>Committed:</b>						
Tax Certiorari	\$304,159.00	\$95,269.00	\$61,194.00	\$61,194.00	\$61,194.00	Remain or increase
<b>Assigned:</b>						
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
<b>Total</b>	<b>\$14,182,214.00</b>	<b>\$13,233,676.00</b>	<b>\$12,848,079.00</b>	<b>\$12,848,079.00</b>	<b>\$11,362,627.56</b>	
*The use of the debt service reserve is for the 2016 Bond principal payment. This will assist the						
** New Reserves						
*** June 30, 2020 balances are subject to change based on year end financial review						

# Grand Island Central School District Proposed Tax Rates

	<b>Actual</b>	<b>Actual</b>	<b>*Estimated</b>		
<b><u>Tax Rates</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-2021</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
	\$19.36	\$19.65	\$20.09	\$0.45	2.26%
<b><u>Tax Bill</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
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

2020-21

# Budget Development Sessions

## Special Budget Study Workshops

- ❑ February 10, 2020
- ❑ March 10, 2020
- ❑ April 6, 2020 - Possible Budget Adoption
- ❑ **April 21, 2020 – Final Budget Presentation**

## Regular Board Meetings

- ❑ February 24, 2020
- ❑ March 23, 2020
- ❑ March 30, 2020 – Joint Meeting with the Town Board (GICSD PD Room) 7pm
- ❑ **May 11, 2020 – Budget Adoption Date**
- ❑ **May 26, 2020 - Budget Public Hearing**

## Community Budget Vote and Board Seat Elections

- ❑ **June 9, 2020 – Budget Vote (absentee ballot)**

# Questions / Comments

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.

