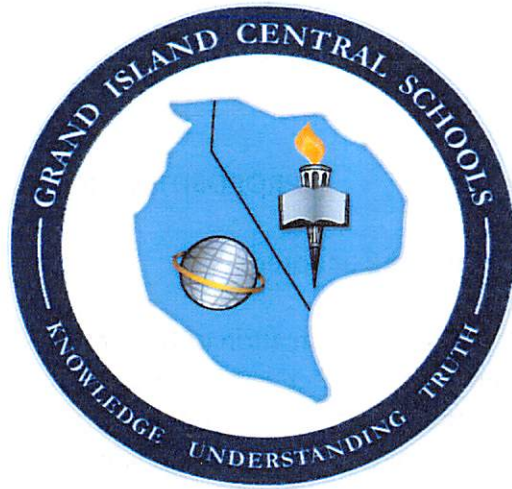


Grand Island Central School District



2019 - 2020

PROPOSED BUDGET

Budget Vote Tuesday, May 21, 2019

8:00 am – 9:00 pm

High School Gymnasium

BALLOT INFORMATION

PROPOSITION NO. 1

Shall the following resolution be adopted? RESOLVED, that the budget for the Grand Island Central School District (the "District") for the fiscal year commencing July 1, 2019 and ending June 30, 2020, as presented by the Board of Education in the amount of \$63,661,704, is hereby approved and adopted, and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law.

PROPOSITION NO. 2

Shall the following resolution be adopted?

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 \$685,000; (b) that a tax is hereby voted in the amount of not to exceed \$685,000 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 two (2) members to the Board of Education.

1. Colleen Wilkinson
2. Donna Tomkins
3. James Grover
4. Lisa Pyc
5. Nicole Novak

GRAND ISLAND CENTRAL SCHOOL DISTRICT
PROPOSED THREE-PART BUDGET
2019 - 2020

<u>Category</u>	<u>2018-2019</u> <u>Actual Budget</u>	<u>2019-2020</u> <u>Projected Budget</u>
ADMINISTRATIVE		
Board of Education	\$55,700	\$55,700
Central Administration	\$241,862	\$248,570
Finance	\$625,256	\$648,936
Legal, Records & Personnel	\$240,527	\$193,427
Central Services	\$719,000	\$733,534
Special Items	\$595,335	\$602,716
Curriculum, Supervision, Research & Planning	\$1,671,876	\$1,636,726
Employee Benefits – Administration	\$1,396,668	\$1,409,011
TOTAL ADMINISTRATION	\$5,546,224	\$5,528,620
PROGRAM		
Administration and Improvement	\$96,694	\$95,315
Teaching – Regular Education	\$23,546,571	\$24,203,715
Special Education	\$6,525,371	6,985,121
Summer School/Adult Education	\$237,703	\$224,273
District Transportation	\$2,786,998	\$2,808,956
Community Services	\$17,045	\$17,045
Legal	\$191,100	\$159,250
Employee Benefits	\$11,018,156	\$11,272,092
Transfer to Other	\$100,000	\$100,000
TOTAL PROGRAM	\$44,519,638	\$45,865,767
CAPITAL		
Operation of Plant & Maintenance	\$3,963,579	\$3,992,277
Debt Service – Principal	\$3,169,987	\$3,288,015
Debt Service – Interest	\$1,993,578	\$887,445
Special Items	\$85,000	\$65,000
Employee Benefits	\$3,103,706	\$2,974,580
Transfer to Capital/Capital Outlay Project	\$100,000	\$1,060,000
TOTAL CAPITAL	\$12,415,850	\$12,267,317
TOTAL BUDGET	<u>\$62,481,712</u>	<u>\$63,661,704</u>

**PROJECTED REVENUES
2019 -2020 BUDGET**

	<u>2018-2019 Actual Budget</u>	<u>2019-2020 Projected Budget</u>
REAL PROPERTY TAX ITEMS		
Real Property Tax Items	\$33,463,153	\$34,381,951
PAYMENT IN LIEU OF TAXES		
Interest & Penalties on Real Property Taxes	\$70,000	\$70,000
CHARGES FOR SERVICES		
School Tuition for Individuals	\$115,000	\$143,000
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	\$3,052,941
TOTAL LOCAL SOURCES	\$37,016,453	\$38,031,192
STATE SOURCES		
State Aid	\$20,735,433	\$20,868,502
Medicaid Assistance	<u>\$100,000</u>	<u>\$152,000</u>
TOTAL STATE SOURCES	\$20,835,433	\$21,020,502
Interfund Transfer - Unemployment	\$69,826	\$50,010
Interfund Transfer - Employee Benefits	\$650,000	\$650,000
Interfund Transfer - Debt Service	\$960,000	\$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	\$4,629,826	\$4,610,010
TOTAL REVENUES	<u>\$62,481,712</u>	<u>\$63,661,704</u>

PROPOSED TAX LEVY AND TAX RATE

Estimated Amount to be Raised by the Tax Levy

	<u>2018-2019 Actual Budget</u>	<u>2019-2020 Proposed Budget</u>
General Fund Appropriations	\$62,481,712	\$63,661,704
Less: Estimated Revenues Other Than Tax Levy	\$29,018,559	\$29,279,753
Estimated Total to be Raised by Real Property Tax Levy	\$33,463,153	\$34,381,951

Projected Comparison of Tax Rates

	<u>2018-2019 Actual Budget</u>	<u>2019-2020 Proposed Budget</u>
Tax Assessed (per \$1,000 Assessed Value)		
Proposed ***	\$19.572101	\$19.892264
Actual	\$19.360677	
Assessed Value ***	\$1,728,408,178	\$1,728,408,178
Percent Increase in Budget		1.89%
Percent Increase in Tax Levy		2.75%
Percent Increase in Tax Rate		2.75%

*** The 2019-2020 proposed tax rate is based on estimated assessment. Final assessment values for calculation of the 2019-2020 tax rate are not available at this time.

State and Local Support of the Proposed Budget

	<u>2018-2019 Actual Budget</u>	<u>2019-2020 Proposed Budget</u>
Local Share	\$41,646,279	\$42,641,202
State Share	\$20,835,433	\$21,020,502
Total Budget	\$62,481,712	\$63,661,704

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 21, 2019 in the High School Gymnasium.

REQUIRED ATTACHMENTS TO THIS REPORT

1. District Fiscal Accountability Summary
2. 2019 – 2020 Property Tax Report Card
3. 2019 – 2020 Salary: Administrative Compensation Information
4. 2019 Exemption Impact Report (\$495) for the Town of Grand Island

The New York State School Report Card Fiscal Accountability Supplement for GRAND ISLAND CSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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.

2016-2017 School Year		General Education	Special Education
This School District	Instructional Expenditures	\$30,935,415	\$11,019,575
	Pupils	2,890	368
	Expenditures Per Pupil	\$10,704	\$29,944
Similar District Group	Instructional Expenditures	\$8,563,600,218	\$3,606,900,434
	Pupils	741,547	112,197
	Expenditures Per Pupil	\$11,548	\$32,148
Total of All School Districts in NY State	Instructional Expenditures	\$33,589,192,945	\$15,340,293,380
	Pupils	2,646,512	467,779
	Expenditures Per Pupil	\$12,692	\$32,794
Similar District Group Description: Average Need/Resource Capacity			

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 2016-17 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.

2016-2017 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Total Expenditures Per Pupil	\$21,162	\$22,738	\$24,712

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.

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).

The New York State School Report Card Information about Students with Disabilities for GRAND ISLAND CSD

New York State Education Law and the Commissioner's Regulations has required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required 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 Counts as of October 4, 2017	This School District		Similar District Group	Total of All School Districts in NY State
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	242	65.23%	57.27%	58.68%
40% to 79%	71	19.14%	18.92%	11.47%
Less than 40%	30	8.09%	16.60%	19.09%
Separate Settings	26	7.01%	4.57%	5.34%
Other Settings	2	0.54%	2.64%	5.42%

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 October 4, 2017. 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

2017-18 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	12.16%	13.55%	15.26%

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 Group Description: Average Need/Resource Capacity
--

Property Tax Report Card
141501 - GRAND ISLAND CSD

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Official - as of 04/24/2019 11:19 AM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.***** 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 2019-20 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under "Other Reserve" and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 29, 2019

Form Preparer Name:
Preparer's Telephone Number:

DR. RUBIE R. HARRIS
716-773-8804

<u>Shaded Fields Will Calculate</u>	Budgeted	Proposed Budget	Percent Change
	2018-19	2019-20	
	(A)	(B)	
Total Budgeted Amount, not including Separate Propositions	62,481,712	63,661,704	1.89 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	33,463,153	34,381,951	
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)	33,463,153	34,381,951	2.75 %
F. Permissible Exclusions to the School Tax Levy Limit	915,375	686,897	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	32,547,821	33,695,054	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve	32,547,778	33,695,054	
(E-B-F+D)			
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	43	0	
Public School Enrollment	2,895	2,827	-2.35 %
Consumer Price Index	 nbsp;nbsp;	 nbsp;nbsp;	2.44 %

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 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	9,061,816	6,841,322
Assigned Appropriated Fund Balance	1,950,000	1,950,000
Adjusted Unrestricted Fund Balance	2,546,468	2,597,398
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.08 %	4.08 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/ 19Actual Balance	6/30/ 19Estimated Ending Balance	Intended Use of the Reserve in the 2019-20School 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.	404,748	0	WE WILL NOT HAVE FUNDS LEFT IN THIS RESERVE
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	0	50,000	WE DON NOT INTEND TO USE THIS RESERVE IN 19/20
Unemployment Insurance	UNEMPLOYMENT	For reimbursement to the State Unemployment Insurance Fund.	224,731	224,732	THE INTENDED USE IS TO TRANFER RESERVE AMOUNTS TO BALANCE THE

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 RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	4,679,142	2,813,393	PAY DOWN ON 2016 BOND INTEREST
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 CERT	For tax certiorari settlements.	95,268	95,269	WE DON NOT INTEND TO USE THIS RESERVE IN 19/20
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	2,657,927	2,657,928	THE INTENDED USE IS TO TRANSFER RESERVE AMOUNTS TO BALANCE THE 19/20 BUDGET
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	1,000,000	1,000,000	THE INTENDED USE IS TO TRANSFER RESERVE AMOUNTS TO BALANCE THE 19/20 BUDGET
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other					

Reserve

+ (add)

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2019-20. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready

Salary: Administrative Compensation Information
141501 - GRAND ISLAND CSD

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Official - as of 04/24/2019 11:20 AM

Form Due May 13, 2019

2019-2020 Salary Threshold =
\$138,000

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 2019-2020.

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 2019-2020 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	168,739	56,689	2,113

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

Associate, Assistant and Deputy Superintendents

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

2.	ASST SUPERINTENDENT FOR SCHOOL BUSINESS	127,500	34,782	585
3.	ASST SUPERINTENDENT FOR CURRICULUM & INSTRUCTION	132,939	44,836	69
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Equalized Total Assessed Value 2,191,313,889

School District - 144601 Grand Island Cent

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	47,992,159	2.19
13100	CO - GENERALLY	RPTL 406(1)	19	411,251	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	85	32,153,976	1.47
13800	SCHOOL DISTRICT	RPTL 408	12	37,978,408	1.73
14100	USA - GENERALLY	RPTL 400(1)	1	20,455	0.00
14110	USA - SPECIFIED USES	STATE L 54	1	2,357,955	0.11
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	7,984,121	0.36
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	143,182	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	19	14,010,112	0.64
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	2,159,091	0.10
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	9	3,339,772	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	283,409	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	343,750	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	3,074,659	0.14
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	540,227	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	4,386,363	0.20
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	478	6,058,792	0.28
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	44	558,008	0.03
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	374	7,904,864	0.36
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	32	676,352	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	198	7,152,204	0.33
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	12	412,672	0.02
41300	PARAPLEGIC VETS	RPTL 458(3)	2	403,409	0.02
41400	CLERGY	RPTL 460	14	23,870	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	3	125,909	0.01
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	437,273	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	147	12,373,284	0.56
41806	PERSONS AGE 65 OR OVER	RPTL 467	123	6,052,063	0.28
41834	ENHANCED STAR	RPTL 425	1,241	89,251,711	4.07
41854	BASIC STAR 1999-2000	RPTL 425	3,782	119,083,980	5.43
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	1,823,864	0.08

Equalized Total Assessed Value 2,191,313,869

School District - 144601 Grand Island Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,073,864	0.05
Total Exemptions Exclusive of System Exemptions:			6,638	409,517,125	18.69
Total System Exemptions:			1	1,073,864	0.05
Totals:			6,639	410,590,989	18.74

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: _____