

2021 – 2022 Initial Draft Budget Presentation

Board of Education
April 12, 2021



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.**



5-Year Strategic Plan Goals

To steward the District toward improved services and support that foster the **wellness and behavioral health of students**.

To continue to work with other District stakeholders to improve the District's **connectedness** to the Grand Island and Western New York communities.

To make **inter-building communications and practices** as seamless as possible.



5-Year Strategic Plan Goals

To foster a level of **academic achievement** emblematic of championship school districts.

To ensure the completion of all **curriculum maps** while fostering expansion of the **STEAM curriculum**.

To review, revise and expand **benchmark assessments** as appropriate.

Agenda

- Current and Projected Enrollment
- Retirement Updates
- Proposed Budget
 - Enacted Budget
 - Federal Funds (terms and conditions)
 - Summary of Revenues
 - Budget Assumptions – Major Expense Items
 - 2021-2022 Budget Impact Items by Category
 - 2021-2022 Capital Outlay Plan
- Bus Proposition
- Budget Recap
 - Federal Funds Considerations
 - Fund Balance
 - Tax Cap and Estimated Tax Rate
- Budget Calendar



Enrollment

Last year, in April we had 2815 students enrolled k-12.

2019-2020

Enrollment as of April 2020 (2019- 2020)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	223	178												
Huth			111	94	100	130								
Kaegerbein			95	84	96	103								
VCMS							202	223	230					
GIHS										222	260	235	229	Total Enrollment
														2815

This year we have 73 fewer students enrolled than we did last year. Some families chose to move, Home School their children or enroll in another school setting.

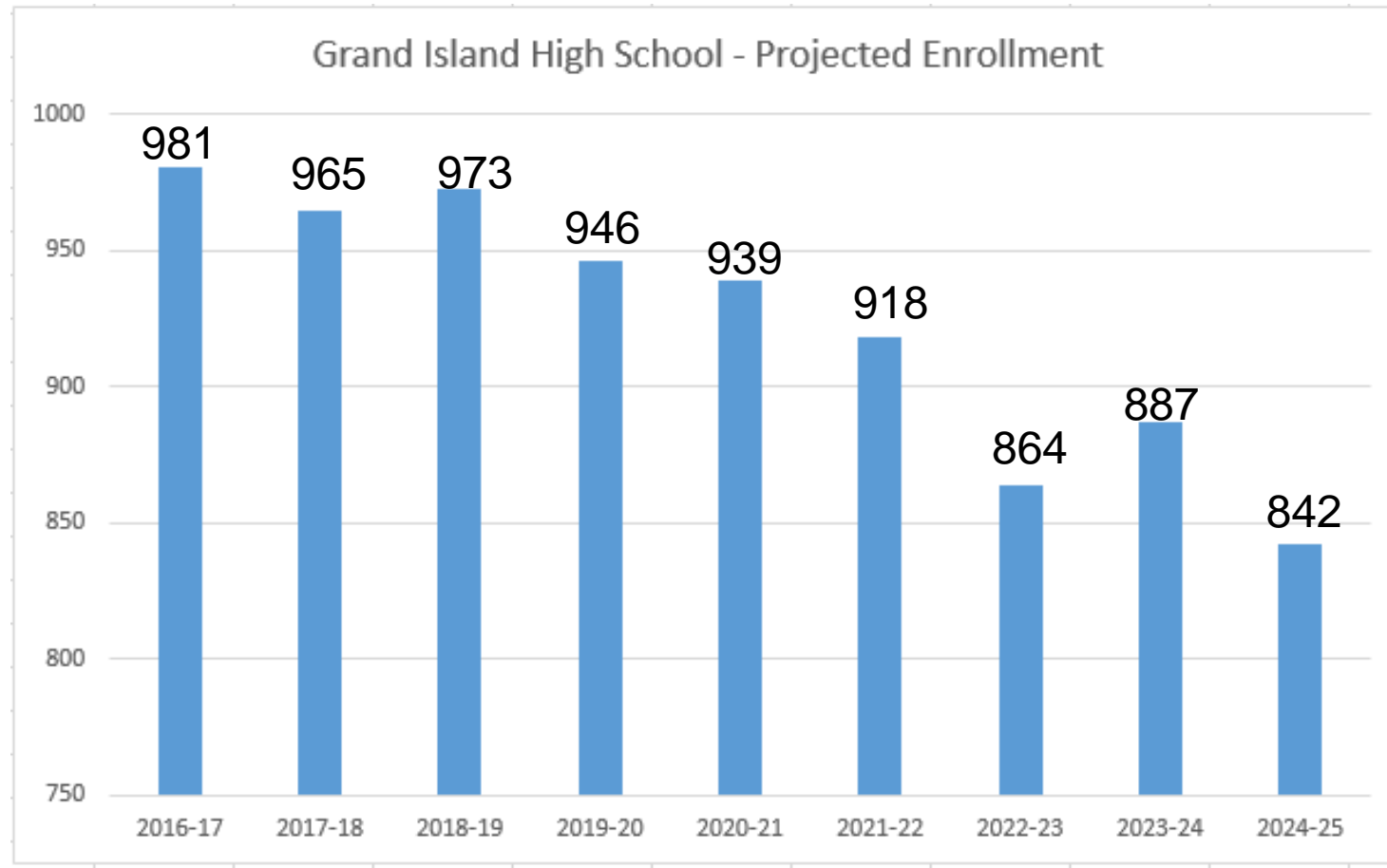
2020-2021

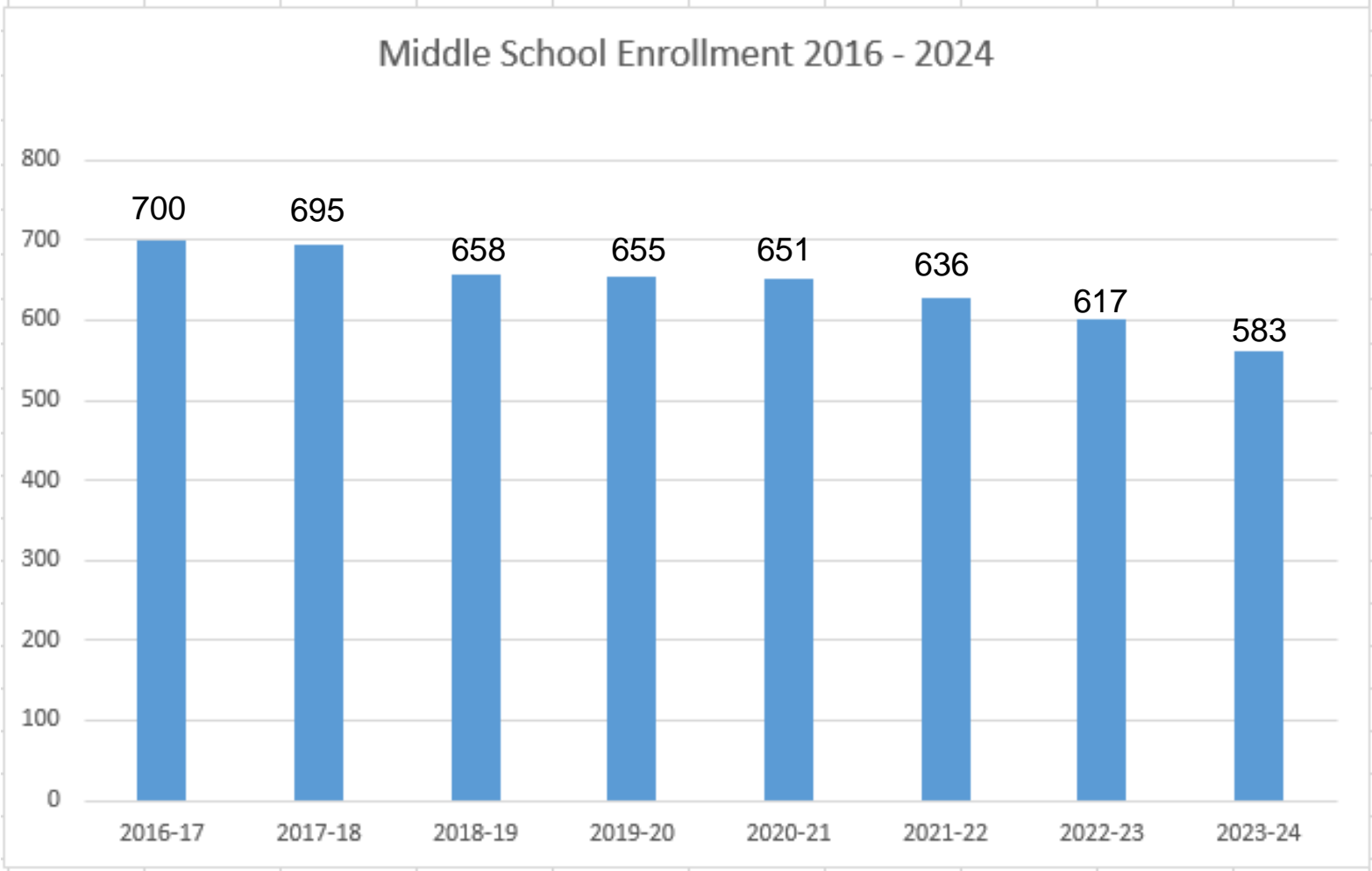
Enrollment as of September 2020 (2020-2021)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	197												
Huth			75	113	92	94								
Kaegerbein			91	96	89	98								
VCMS							242	196	213					Total Enrollment
GIHS										232	221	254	234	2742

This year we had an increase in families who decided to Home School their children.

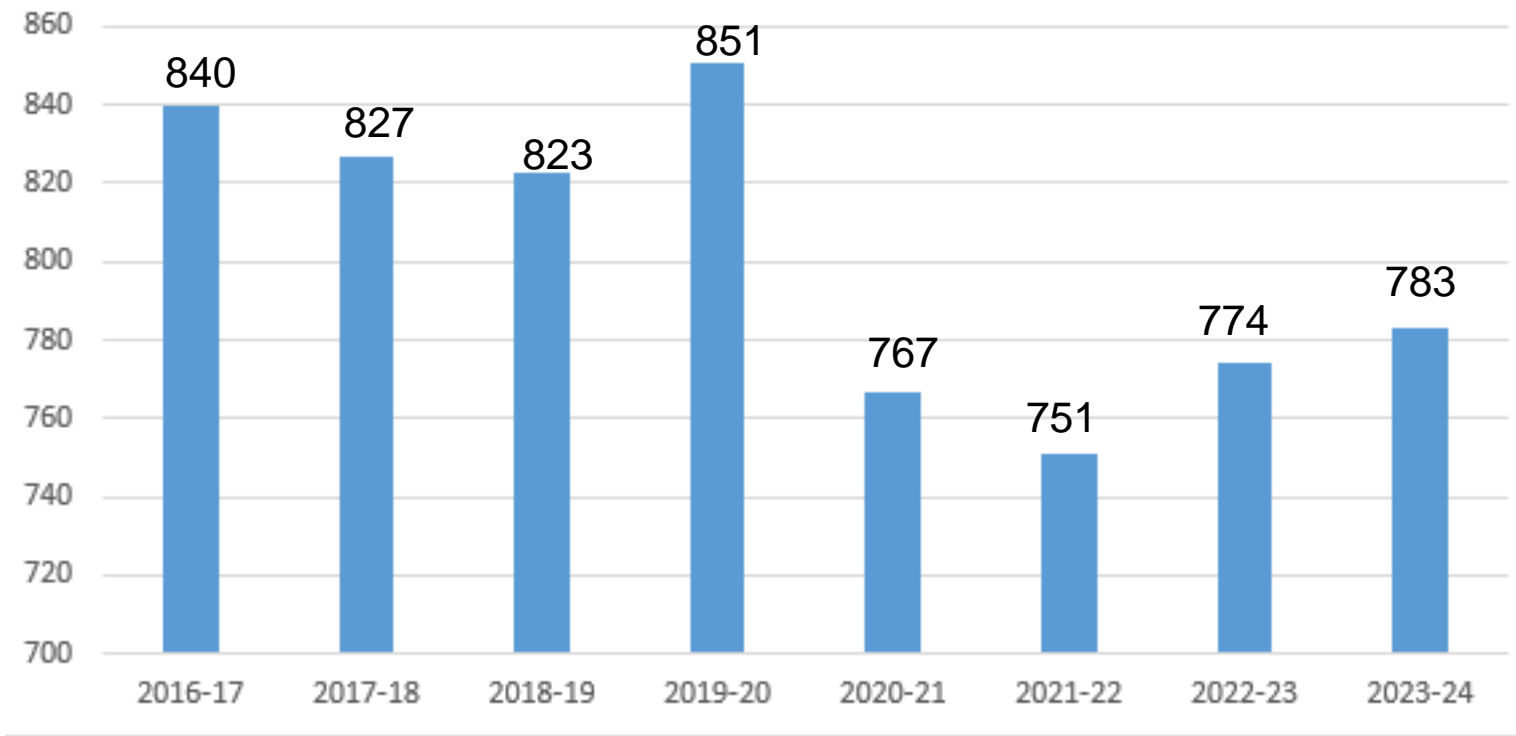
2020-2021

ENROLLMENT STATUS/CHANGE (7/1/20 - 1/29/21)						
BLDG	GRADE	MOVED	HOMESCHOOLED	ST STEPHEN	OTHER NONPUBLIC	TOTAL
SIDWAY	K	4	4	6	2	16
	1	9	12	8	4	33
TOTAL		13	16	14	6	49
HUTH	2	1	5	2	4	12
	3	4	6	2	0	12
	4	6	1	0	2	9
	5	1	5	1	1	8
TOTAL		12	17	5	7	41
KAEG	2	5	2	0	1	8
	3	3	1	5	1	10
	4	2	4	0	0	6
	5	1	2	3	2	8
TOTAL		11	9	8	4	32





Huth and Kaegebein



Current Elementary Class Size Ratios

Updated as of April 8, 2021	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Class Size Guideline									
25	202	10	20.2						
29	195	10	19.5						
29				75	4	18.8	90	4	22.5
29				108	5	21.6	89	4	22.3
29				89	4	22.3	81	4	20.3
29				93	4	23.3	92	5	18.4
	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	397	20	19.85	365	17	21.47	352	17	20.71

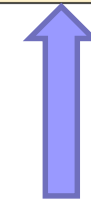
Current Class Size Ratios

	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	397	20	19.85	365	17	21.47	352	17	20.71

2020-21	Total Students without Self-Contained
Total Students K-5	1114
Total Classroom Teachers K-5	54
Average Class Size	20.63

Current and Predicted Kindergarten Enrollment

Step 2:	Input Est. Live Births for 2025-2026 & Enrollment/Live Births Ratio 2022-2026 To Calculate Projected KG Enrollment														
	History (Fiscal Year)											Current	Projected (Fiscal)		
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Live births	216	174	188	189	158	193	178	174	184	144	195	204	200	169	172
Enrollment/Live Births Ratio	100.0%	103.4%	108.5%	97.4%	114.6%	113.0%	106.2%	99.4%	106.0%	119.4%	114.9%	109.2%	109.8%	111.9%	113.0%
KG Enrollment	216	180	204	184	181	218	189	173	195	172	224	223	220	189	194
Annual Change		-20.0%	11.8%	-10.9%	-1.7%	17.0%	-15.3%	-9.2%	11.3%	-13.4%	23.2%	-0.6%	-1.4%	-16.2%	2.8%



Predicted K-
Enrollment for
September

Projected Elementary Class Size Ratios

Updated as of April 8, 2021	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Class Size Guideline									
25	220	11	20.0						
29	202	10	20.2						
29				120	5	24.0	82	4	20.5
29				75	4	18.8	89	4	22.3
29				108	5	21.6	89	4	22.3
29				87	4	21.8	82	4	20.5
	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	422	21	20.10	390	18	21.67	342	16	21.38

Current Secondary Enrollment

2020-21	Middle School	High School
Grades	Enrollment	Enrollment
6	242	
7	196	
8	213	
9		232
10		221
11		254
12		234
	651	941

2020-21	
Total Students Grade 6	243
Total Classroom Teachers	10
Average Class Size	24.30

Projected Secondary Enrollment

2021-22	Middle School	High School
Grades	Enrollment	Enrollment
6	192	
7	244	
8	191	
9		214
10		231
11		223
12		254
	627	922

2021-22	
Total Students Grade 6	192
Total Classroom Teachers	9
Average Class Size	21.33

Retirements

Currently we have 3 teachers set to retire and 2 administrators and we are considering replacing all FTEs

Special Education– Replace 1 FTE

Music (MS) – Replace 1 FTE

Elementary Physical Education– Replace 1 FTE

Elementary Principal – Replace 1 FTE

Secondary Assistant Principal – Replace 1 FTE

2021 – 2022 Proposed Budget

Revenues	\$ 67,118,207
Expenditures	\$ 67,118,207
<u>GAP</u>	<u>\$ 0</u>

2021-2022 Draft Budget #3:



Program Maintenance Budget

Recap From Enacted Budget

- Total State Funding totals \$29.5 billion (\$3 billion or 11.3% increase).
- Provides for a \$1.4 billion increase in Foundation Aid and a 3-year Foundation Aid phase-in.
- Ensures that additional federal aid received for education will not be used to supplant State Aid commitments to school districts.
 - Programs \$13 billion of federal Elementary and Secondary School Emergency Relief and Governor's Emergency Education Relief funds to public schools.
 - Funding, available for use over multiple years.
 - Will help schools safely reopen for in-person instruction, address learning loss, and respond to students' academic, social, and emotional needs due to the disruptions of the COVID-19 pandemic.
 - The Budget allocates \$629 million of these funds to school districts as targeted grants to support efforts to address learning loss through activities such as summer enrichment and comprehensive after-school programs.
 - In addition, the Budget uses \$105 million of federal funds to expand access to full-day prekindergarten programs for four-year-old children in school districts statewide in the 2021-22 school year.
- A requirement that every broadband service provider offer broadband with speeds of at least 25mbps at the discounted rate of \$15 for every household that is eligible for SNAP benefits, reduced-price school lunches, Medicaid benefits, senior citizen rent increase exemption or affordability benefits from a utility.

Federal Funds Update

ESSER II (CRRSA Act)

- Enacted December 27, 2020
- Allocation: \$2,668,874
- Funds Availability: September 30, 2022 (excluding 12-month Tydings Amendment period)
- Use of Funds and Reservations
 - Same allowances as ESSER (March 27, 2020 allotment)
 - Including hiring new staff and avoiding layoffs
 - Allowable expenses include learning loss, preparing schools for reopening, testing, repairs and upgrading projects to improve air quality in school building

American Rescue Plan (ARP ESSER)

- Enacted March 11, 2021
- Allocation: \$2,701,640
- Funds Availability: September 30, 2023 (excluding 12-month Tydings Amendment period)
- No less than 20% of funds have to address learning loss (\$540,328)
 - Evidence-based interventions and ensure that such interventions respond to students' academic, social and emotional needs
 - Summer learning or summer enrichment
 - Extended day and/or comprehensive after school programs
 - Extended school year programs
 - Same allowances as ESSER and ESSER II with possible additional areas covering special education students, English learners, homeless, foster care, and minorities

***NYSCOSS INFO.**

- District will be required, by July 1, to post on their websites plans for the use of the aid which will “prioritize spending on non-recurring expenses” for safe return to in-person instruction.
- Budget includes language to require districts to reserve at least half their allocation and spend 12.5% of their allocation in each year

(more to come in the future)

Executive Budget

Grand Island State Aid Proposal

DESCRIPTION	2020-21 Exec Run to 2021-22 Exec Run				
	Exec Prop. 4/1/2020 2020-21	Update Aid November 2020 2020-21	Forecasted January 2021 2021-22	Exec Prop. 4/6/2021 2021- 22	Amount Change
Foundation Aid (3yr. Phase in of full funding)	\$11,671,355	\$11,671,355	\$11,671,355	\$12,276,243	\$604,888
Services Aid (REJECTED)	\$4,773,495	\$4,016,365	\$4,713,446	N/A	
Universal Pre-Kindergarten (Full Day Program Funding)	\$110,823	\$110,823	\$110,823	\$478,023	\$367,200
BOCES	\$1,721,120	\$1,455,723	\$1,773,229	\$1,773,229	\$0
High Cost Excess Cost	\$300,364	\$306,298	\$325,354	\$325,354	\$0
Private Excess Cost	\$809,915	\$541,859	\$532,738	\$531,438	(\$1,300)
Hardware and Technology	\$49,060	\$49,061	\$47,053	\$47,053	\$0
Software, Library and Textbook	\$252,620	\$252,852	\$245,847	\$245,381	(\$466)
Transportation	\$2,750,695	\$2,258,730	\$2,647,317	\$2,647,317	\$0
Pandemic Adjustment/Local Funding Adjust.	(\$435,687)	(\$435,687)	(\$2,668,874)	N/A	
STAR Payment*** (Rejected)	\$3,348,429	\$3,348,429	\$3,461,382	N/A	
Federal Cares Restoration/COVID-19 Suppl. Stimulus	\$435,687	\$435,687	\$2,668,874	N/A	
Building Aid	\$3,731,118	\$3,792,993	\$3,709,116	\$3,709,116	\$0
Total Aid Change	\$21,397,070	\$20,439,694	\$21,062,832	\$22,033,154	\$970,322
Total Aid (w/o building aid)	\$17,665,952	\$16,646,701	\$17,353,716	\$18,324,038	\$970,322

Summary of All Revenues

DESCRIPTION	BUDGETED 2019-20	BUDGETED 2020-21	BUDGETED 2021-22	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$34,381,951	\$35,160,602	\$36,289,062	\$1,128,460	3.21%
State Aid	\$15,757,372	\$15,757,372	\$15,985,375	\$228,003	1.45%
Pandemic Adjustment/ Local Dist. Adjust.	\$0	(\$433,483)	N/A		
Federal Cares Restoration/COVID-19 Suppl. S	\$0	\$433,483	N/A		
State Building Aid-Prior Reconstruction Projects	\$3,605,630	\$3,675,630	\$4,650,161	\$974,531	26.51%
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	\$3,052,941	\$3,052,941	\$3,010,799	(\$42,142)	-1.38%
State Aid-BOCES	\$1,505,500	\$1,602,713	\$1,705,500	\$102,787	6.41%
Interest	\$50,000	\$50,000	\$50,000	\$0	0.00%
In-Lieu of Taxes	\$70,000	\$25,000	\$25,000	\$0	0.00%
Tuition-Foster & Other Districts	\$143,000	\$143,000	\$143,000	\$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	\$152,000	\$316,000	\$316,000	\$0	0.00%
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	\$50,010	\$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	\$860,000	\$960,000	\$100,000	11.63%
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	\$63,661,704	\$64,626,568	\$67,118,207	\$2,491,639	3.86%

Summary of Major Expenditures

Budget Item	Budget 2019-20	Budget 2020-21	Projected Budget 2021-22	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	\$30,830,542.00	\$31,539,274.15	\$32,068,002.00	\$528,727.85	1.68%
**Substitute (All Departments)	780,500.00	786,295.00	786,295.00	\$0.00	0.00%
***Cash / Credit Payments	150,000.00	180,000.00	180,000.00	\$0.00	0.00%
Benefits (Self Funded, NY44 & Stoploss)	8,240,501.46	8,809,530.00	9,160,983.48	351,453.48	3.99%
ERS (14.9%) Contribution Rate	1,109,583.00	1,126,227.00	1,188,226.75	61,999.75	5.51%
TRS (10.00%) Contribution Rate	2,600,875.00	2,658,953.00	2,671,450.00	12,497.00	0.47%
FICA (7.65% of Total Salaries)	2,421,438.00	2,565,438.00	2,630,438.00	65,000.00	2.53%
Retirement Benefits (Admin, GITA, & SRP)	510,000.00	578,000.00	653,000.00	75,000.00	12.98%
Workers Compensation Insurance	653,000.00	610,000.00	622,200.00	12,200.00	2.00%
BOCES (capital project payments begin)	3,816,665.00	3,708,550.66	4,453,515.00	744,964.34	20.09%
Debt Service	5,135,460.00	5,268,085.00	6,565,419.00	1,297,334.00	24.63%
Utilities	1,013,872.00	1,013,872.00	1,013,872.00	0.00	0.00%
Gasoline	248,500.00	223,500.00	248,500.00	25,000.00	11.19%
Special Education Tuition	1,315,000.00	1,155,000.00	1,155,000.00	0.00	0.00%
Building Maintenance	733,350.00	716,585.00	716,585.00	0.00	0.00%
Transfer to Funds	200,000.00	100,000.00	100,000.00	0.00	0.00%
TOTALS - MAJOR EXPENDITURE ITEMS	\$59,559,286.46	\$60,963,107.00	\$64,113,486.23	\$3,174,176.42	5.21%
Total Budget to Budget Difference (Mill)				\$3,174,176.42	5.21%



2021-22

BUDGET OVERVIEW

GRAND ISLAND CENTRAL SCHOOL DISTRICT

April 12, 2021

BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
<u>APPROPRIATIONS</u>		
<u>HUMAN RESOURCES</u>		
Compensation Change	528,728	Collective Bargaining Agrmts. / Contracts / Policy
FICA	65,000	Compensation Change X 7.65%
Health Insurance	351,454	Health Insurance Increase of Coverage Cost and Stoploss
Unemployment	0	
Workers Compensation	12,200	
Retirement Benefits	75,000	Retirements Not Due until March 1st
Retirement Systems		NYS Mandated Retirement System Increases
Employee Retirement System (ERS)	62,000	Estimate (Last Year 10.62%, 20/21 year 9.7% - 19.8%)
Teachers Retirement System (TRS)	12,497	Estimate (Last Year 9.53%, 21/22 year 10.0%)
Human Resources Subtotal	<u>1,106,879</u>	
<u>INSTRUCTIONAL PROGRAMS</u>		
BOCES Services and Programs	744,964	Service and Cost Changes for BOCES Programs
Curriculum	0	
Special Education	0	
Instructional Program Subtotal	<u>744,964</u>	
<u>SCHOOL BUILDINGS</u>		
Sidway Elementary	0	
Huth Elementary	0	
Kaegebiens Elementary	0	
Middle School	0	
High School	(1,564)	Slight increase for NAF academy and reduction in technology (moved \$)
School Buildings Subtotal	<u>(1,564)</u>	
<u>DISTRICT-WIDE</u>		
Music	0	Reduction in uniforms \$1k, but overall leveled to provide for COVID \$\$
Adult Ed	0	
Summer School	0	
Personnel	0	
Health Services	0	

Diagnostic Screening	0	
Stipend Pays	0	
District-Wide Subtotal	0	
SUPPORT SERVICES		
BOE/Superintendent	0	
Central Administration	25,000	COVID Supplies (Public Safety Administration)
Operations/Maintenance	0	
Athletics	0	
Physical Education	500	Slight increase in supplies
Technology	2,400	Movement from one budget area (HS) to technology
Transportation	26,860	
Support Services Subtotal	54,760	General Support Program Plan Changes
DEBT SERVICE - 05		
Capital Debt Principal	140,000	Principal increase
Capital Debt Interest	(139,400)	Interest payment decrease
School Construction BAN Premium	1,129,738	BAN payment for \$24M project
School Construction BAN Interest	166,996	BAN payment for \$24M project
Bus Bond Principal	0	
Bus Bond Interest	0	
Debt Service Subtotal	1,297,334	
Transfer To Funds		
Transfer to Capital	0	
Transfer to Food Service	0	Will be recommending \$15K increase to align with food service plan
Transfer to Special Aid Fund	0	
Transfer to Other Funds Subtotal	0	
TOTAL APPROPRIATIONS INCREASE	3,202,373	
REVENUES		
State Aid	\$1,305,321	Building aid increase and state aid decrease
Tax Levy Limit	\$1,128,460	Tax Levy Formula
Other Revenue	\$57,858	Increase in Reserve for Debt Utilization and decrease in sales tax
TOTAL REVENUE INCREASE	\$2,491,639	
BUDGET GAP	\$710,734	



2021-2022 Budget Impact Items
Prioritized by District
(Instructional, Operations, Other)

CURRENT YEAR REQUEST

<u>Instructional/Building Based</u>	<u>2021-22</u>	<u>2022 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>High School</u>				
Business Teacher/CDOS (0.5)	X		52,115	Under Review
Special Education Teacher (1.0)		X		Under Review
English/Language Arts Teacher (.4)		X		Under Review
			52,115	
<u>Middle School</u>				
Art (0.4)		X	-	Under Review
Technology (0.4)		X	-	Under Review
PE/Health (1.0)		X	-	Under Review
WEB Advisor (2) Payment (.03 Index)	X		2,655	Under Review
			2,655	
<u>Sidway Elementary</u>				
RTI Math Teacher		X	-	Under Review
			-	
<u>Kaegebein Elementary</u>				
School-Wide musical stipend (.06 Index)		X	-	Under Review
AV Club morning announcements stipend (.03 Index)		X	-	Under Review
			-	
<u>Huth Elementary</u>				
2nd Grade Teacher (1.0)	X		-	Internal Coverage
			-	
<u>District</u>				
Community Relations Specialist (possibly reduce BOCES line)	X	\$ 24,706.00	BOCES Code	Under Review
Behavior Therapist (Currently Contracted out)	X			Under Review Funds Shifted from Contract to Hiring Employee
Eco Island Stipend Increase	X		2,000	Under Review
Assistant Supt of Admin Services (.5 FTE increase) HR & CA&I	X		87,000	Under Review
TOSA Position	X			Under Review Will review with Asst. Sup and utilize Title II funds
Summer Literacy Program (K-5) No Transportation	X			Federal Funds ESSER II or ARP
			89,000	
Instructional Total			143,770	

<u>Operations</u>	<u>2021-22</u>	<u>2022 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Kaeg - Painting/Repairing Rooms/floors (3-4 per/yr.)		X	-	Under Review
Kaeg - Microphones for Auditorium		X	-	Under Review
Cur - Newsela		X		Under Review
MS - Desmos		X		Under Review
HS Locker Painting		X	-	Under Review
B&G - Account Clerk Typist - FT		X	-	Under Review
B&G - Laborer	X		60,000	Under Review
PT Cleaners (1)	X		20,000	Under Review
B&G - Capital Outlay Projects	X		100,000	Under Review
K-12 Touch TV Replacements (90 need replacement abt \$3K each)	X			Under Review possibly use Federal Funds ESSER II or ARP
IT - New Food Service System (Curr. Program Issues)	X			Implemented This year and C fund covers future cost
IT - Security Camera's	X		35,000	Under Review
IT - BOCES Erate Project for new switches and WIFI		X		Under Review
Operations Total			215,000	
Trans - Health Insurance for Drivers & Aides (20ppl)		X	-	Under Review
SRO (1.0 to 2.0)		X	-	Under Review
Transfer to Food Service	X		15,000	Under Review
Modified Soccer	X		18,000	Under Review
Other Total			33,000	
TOTAL REQUEST FROM ALL AREAS			391,770	

Capital Outlay Plan

- Capital Outlay \$100,000 Project

- The District is planning to annually participate in a capital outlay project. The project cannot exceed \$100,000, and the district may receive aid for a maximum of one such project each year. The appropriate building aid ratio will be applied to reported expenses to determine aid.

- Possible Projects

- Classroom door card access
 - Heating/circulation/controls
 - HS/DO/MS hallway doors
 - HS roof
 - Paving elementary buildings
 - Fuel Island
 - MS RTU 18N replacement
 - Huth's roof



2021- 2022 Proposition

DESCRIPTION	BUDGETED	BUDGETED	AMOUNT	
	2020-2021	2021-2022	CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$685,000	\$710,000	\$25,000	3.6%

- 4 – 65 Passenger Buses
- 1 – 29 Passenger Bus
- 1 – 2021 Chevrolet Truck Suburban
- 1 – Ford F350 4X4 – B & G
- 1 Ford Transit 150 Wagon XL

- This impacts the 2022-23 Budget Cycle
- These items are apart of the vehicle replacement plan for B&G and Transportation
- The delivery van was totaled in the summer 2019 and B&G is requesting 1 Ford F350 and 1 Wagon to replace the totaled vehicle but keep cost leveled.
- Current Suburban (2009) has a lot of mechanical issues and rusting underneath the vehicle.



DRAFT BUDGET RECAP

		School Year
		<u>2021-22</u>
<u>Revenues:</u>		
	State Aid	\$17,690,875
	Building Aid	4,650,161
	Sales Tax	3,010,799
	Other Revenue	867,300
	Reserves	4,610,010
	Total Revenues before tax levy	\$ 30,829,145
<u>Expenses:</u>		
<u>Salaries</u>	GITA - Teachers	22,894,347
	Admin	1,654,399
	SRP - Service	7,321,955
	Other Salary Items	966,295
	Total All Salaries	\$32,836,996
<u>Benefits:</u>	Health Insurance Cost	\$9,298,283
	ERS	1,188,227
	TRS	2,671,450
	Other Benefits	4,085,648
	Total All Benefits	\$17,243,608
<u>Other Costs</u>	Debt Service	\$6,565,419
	Other	\$11,182,918
	Total All Other Costs	\$17,748,337
	Total Expenses:	\$ 67,828,941
	Anticipated Tax Levy	\$ 36,999,796
	Tax Levy Maximum increase	\$ 36,289,062
Without Request	Difference to Tax Cap	\$ (710,734)
With Request	Difference to Tax Cap	\$ (1,102,504)
*Federal Aid Shift from General Fund		\$ 1,102,504
Total General Expenses with Federal Aid Shift		\$ 67,118,207

Federal Funds

Current Considerations

■ Considerations

- Close Budget Gap as Shown (Cover Salary and other allowable expenses)
- Summer School Program
- Summer Enrichment
- Afterschool Enrichment
- Extended School Year Program
- Technology Replacement (Touch TVs and Chromebooks)
- Technology infrastructure
- Cover prior COVID expenses not budgeted for



Fund Balance

Fund Balances	Fund Balance as of June 30, 2018	Fund Balance as of June 30, 2019	Fund Balance as of June 30, 2020	Fund Balance as of March 31, 2021	**Anticipated Fund Balance June 30, 2021	Explanation of Anticipation
Restricted:						
Capital	\$404,748.00	\$409,777.00	\$412,203.00	\$412,203.00	\$0.00	Using for \$24M capital project expenses will be used toward 2016 Debt to free up funds for \$24M Project
*Debt Service	\$4,679,143.00	\$4,737,284.00	\$2,465,331.00	\$2,465,331.00	\$1,505,331.00	Use about \$350,000 toward Retired Employee Benefits if needed
Employee Benefit Accrued Liability	\$2,657,928.00	\$2,140,703.00	\$1,677,272.00	\$1,677,272.00	\$1,327,272.00	Remain or increase
Retirement Contribution (ERS)	\$1,000,000.00	\$1,012,246.00	\$1,018,239.00	\$1,018,239.00	\$1,018,239.00	Begin to fund if possible
**Retirement Contribution (TRS)				\$0.00	\$0.00	Remain
Unemployment Insurance	\$224,732.00	\$221,663.00	\$222,975.00	\$222,975.00	\$224,732.00	
Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
**Self Funded - Health Reserve				\$0.00	\$0.00	Begin to fund if possible
Committed:						
Tax Certiorari	\$95,269.00	\$61,194.00	\$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)	\$153,208.00	\$461,645.00	\$228,671.00	\$228,671.00		Depends on encumbrances at year end
Unassigned	\$2,068,648.00	\$1,853,567.00	\$2,615,505.00	\$2,615,505.00	\$2,585,062.72	4% of general fund budget
Total	\$13,233,676.00	\$12,848,079.00	\$10,651,390.00	\$10,651,390.00	\$8,671,830.72	
*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, 2021 balances are subject to change based on year end financial review						

Tax Cap Calculation

Base Formula						
$\left(\left[\begin{array}{c} \text{Total taxes} \\ \text{levied for} \\ \text{prior} \\ \text{fiscal} \\ \text{year} \end{array} \right] + \begin{array}{c} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{c} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{c} \text{Tax base} \\ \text{growth} \\ \text{factor}^1 \end{array} + \begin{array}{c} \text{PILOTs} \\ \text{receivable in the} \\ \text{prior fiscal year} \end{array} - \begin{array}{c} \text{Capital tax levy} \\ \text{exclusion PFY} \end{array} - \begin{array}{c} \text{Tort exclusion,} \\ \text{prior fiscal} \\ \text{year} \end{array}$	$\times \begin{array}{c} \text{Allowable levy} \\ \text{growth factor} \\ \text{(1.00 to 1.02)}^2 \end{array} - \begin{array}{c} \text{PILOTs} \\ \text{receivable in} \\ \text{coming fiscal} \\ \text{year} \end{array} + \begin{array}{c} \text{Available} \\ \text{carryover, if} \\ \text{any} \end{array} = \text{Tax Levy Limit}$					
\$ 35,160,602	\$ 0	\$ 0	1.0123	\$ 25,000	\$ 446,076	\$ 0
+ Exclusions						
$\text{Tax Levy Limit} + \begin{array}{c} \text{Tax levy necessary for} \\ \text{expenditures resulting} \\ \text{from court} \\ \text{orders/judgments} \\ \text{arising out of tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in} \end{array} + \begin{array}{c} \text{Capital tax levy} \end{array} + \begin{array}{c} \text{Tax levy necessary to pay} \\ \text{for increases to the system} \\ \text{average actuarial} \\ \text{contribution rate (ERS) or} \\ \text{normal contribution rate} \\ \text{(TRS) of pension funds over} \\ \text{2 percentage points} \end{array} = \text{Tax Levy Limit,} \\ \text{with Exclusions} \\ \text{(if applicable)}^3$						
1.0123	\$ 25,000	\$ 0	\$ 35,579,617			
\$ 35,579,617	\$ 0	\$ 709,445	\$ 0	\$ 36,289,062		
<p>2021/22 Tax Levy Limit = \$ 36,289,062</p> <p>2020/21 Tax Levy Adopted = \$ 35,160,602</p> <p>2021/22 Allowable Increase \$ = \$1,128,460</p> <p>2021/22 Allowable Increase % = 3.21%</p>						

* Tax base growth factor: Based on Tax and Finance determination of "quantity change," such as new construction, newly taxable status of existing property, or measurable improvements to taxable property within the boundaries of the local government or school district.

** Allowable levy growth factor: Lesser of 1.02 or inflation factor (percent change in CPI for the 12 month period ending 6 months before the start of the coming fiscal year over the prior 12-month period), but never lower than 1.00.

- **\$419,015 Increase** – Tax Base Growth Factor and Allowable Levy Growth Factor
- **\$709,445 Increase** – Capital Expenditures (2019 approved capital project, prior approved capital projects, purchase of buses, and June 2019 approved BOCES capital project)

Grand Island Central School District Proposed Tax Rates

	Actual	Actual	*Estimated		
<u>Tax Rates</u>	<u>2019-20</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>\$ Change</u>	<u>% Change</u>
	\$19.65	\$19.78	\$20.41	\$0.63	3.21%
<hr/>					
<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	\$19.65	\$19.78	\$20.41	\$0.63	3.21%
Tax Bill	\$3,536	\$3,560	\$3,674	\$114.30	3.21%
<hr/>					
Assessed Value (STAR \$30,000)	\$150,000	\$150,000	\$150,000		
Tax Rate	\$19.65	\$19.78	\$20.41	\$0.63	3.21%
Tax Bill	\$2,947	\$2,967	\$3,062	\$95.25	3.21%

- Estimate based on 2020-21 Property Assessment
 - Estimated 2020-2021 was \$20.09 (\$0.44 increase) but the actual was \$19.78 (\$0.13 increase)
 - 2021-2022 expecting property reassessment
 - 2021-2022 has a tax base growth factor of 1.0123 which will impact the overall assessed value of Grand Island



2021-22

Budget Development Sessions

Special Budget Study Workshops

- February 8, 2021
- March 8, 2021
- April 12, 2021 - Possible Budget Adoption
- April 20, 2021 - Mandatory Budget Adoption Date

Regular Board Meetings

- February 22, 2021
- March 22, 2021
- March 29, 2021 – Joint Meeting with the Town Board (GICSD PD Room) 7pm
- May 10, 2021 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- May 18, 2021

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.

