

Grand Island Central School District



2023 - 2024

PROPOSED BUDGET

**Budget Vote Tuesday, May 16, 2023
8:00 am – 9:00 pm
High School Gymnasium**

May 1, 2023

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, 2023 and ending June 30, 2024, as presented by the Board of Education in the amount of **\$73,727,888** 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, to wit:

RESOLVED: (a) That the Board of Education (the "Board") of the Grand Island Central School District, Erie County, New York (the "District"), is hereby authorized to acquire various school buses and vehicles for use in the transportation program of the District, and to expend therefor an amount not to exceed \$675,000; (b) that a tax is hereby voted in the amount of not to exceed **\$675,000** 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 the Board; (c) that the District is authorized to issue serial bonds or other obligations of the District to finance all or part of such cost, and a tax is hereby voted to pay the interest on such bonds or other obligations as the same shall become due and payable; and (d) that, in lieu of bonds or other obligations, the District is authorized to enter into one or more installment purchase contracts for the purchase and financing of some or all of such buses and vehicles, for a term of not to exceed five (5) years; and a tax is hereby voted to pay each installment under any such contract(s).

PROPOSITION NO. 3

Shall the following resolution be adopted, to wit:

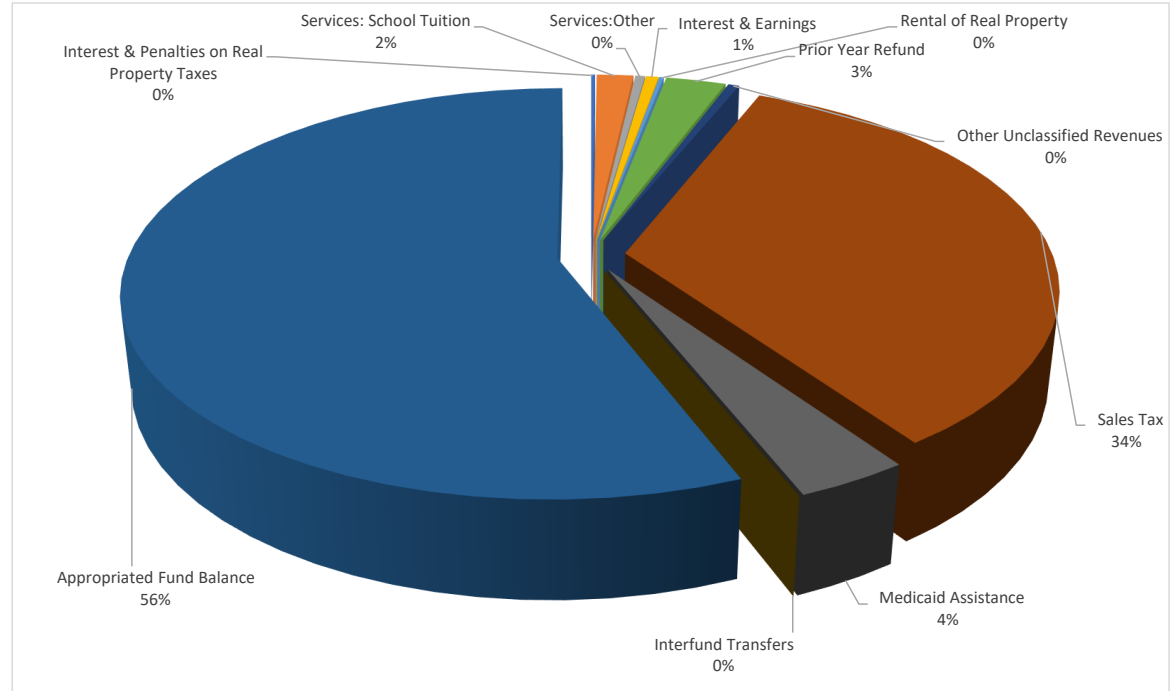
RESOLVED, that the Board of Education (the "Board") of the Grand Island Central School District, Erie County, New York (the "District") is hereby authorized to establish a new capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York (the "Fund"); that the Fund shall be known as the "Capital Improvements Reserve Fund, 2023" of the District; that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District's share of the cost of any capital improvements project undertaken by a Board of Cooperative Educational Services ("BOCES") of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus; that the ultimate amount of the Fund shall be not greater than **\$10,000,000** (plus interest earned thereon); that the probable term of the Fund shall be not longer than fifteen (15) years; and that the permissible sources from which the Board is authorized to appropriate monies to the Fund from time to time shall be (A) budgetary appropriations of the District; (B) unappropriated fund balance of the District; (C) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such improvements were financed in whole or in part from the Fund); (D) the proceeds from the sale of unneeded real or personal property owned by the District; (E) one or more other reserve funds of the District; and/or (F) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

Elect two (2) members to the Board of Education.

1. Jennifer Chin
2. Andrew Grinchishin
3. Ashli Dreher (i)
4. Susan Maston (i)

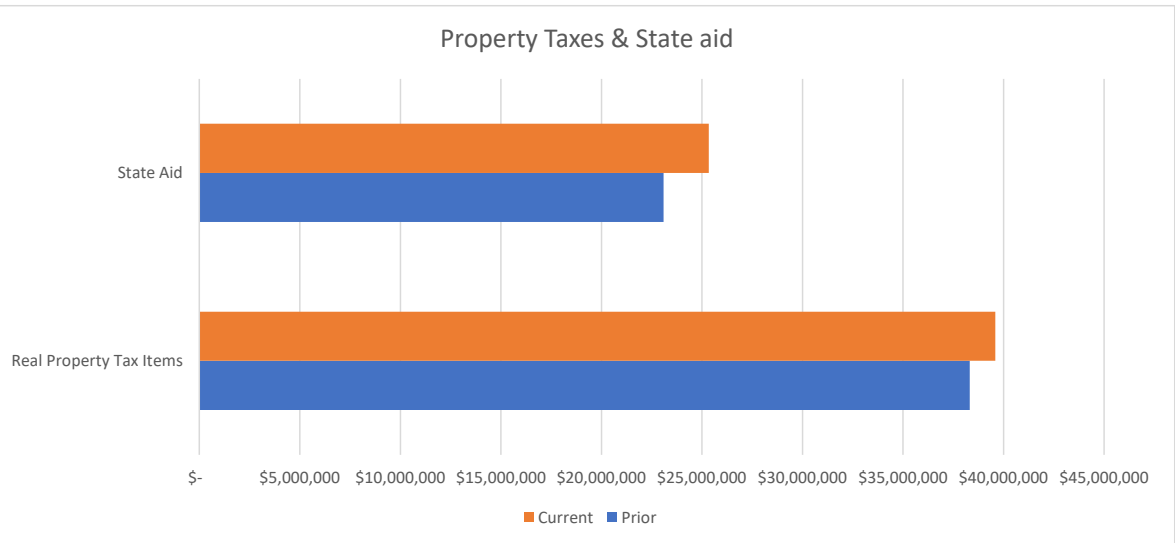
Revenues (Excluding Property Taxes and State Aid)

Total Revenue	Prior	Current
Interest & Penalties on Real Property Taxes	\$ 15,000	\$ 15,000
Services: School Tuition	\$ 143,000	\$ 143,000
Services:Other	\$ 37,500	\$ 37,500
Interest & Earnings	\$ 50,000	\$ 50,000
Rental of Real Property	\$ 17,300	\$ 17,300
Refund of Prior Year's Expenses	\$ 235,000	\$ 235,000
Other Unclassified Revenues	\$ 43,500	\$ 43,500
Sales Tax	\$ 3,010,799	\$ 3,010,799
Medicaid Assistance	\$ 316,000	\$ 316,000
Interfund Transfer - Unemployment	\$ -	\$ -
Interfund Transfer - Employee Benefits	\$ -	\$ -
Interfund Transfer - Debt Service	\$ -	\$ -
Interfund Transfer - Employee Retirement	\$ -	\$ -
Appropriated Fund Balance	\$ 4,934,844	\$ 4,929,400
Total:	\$ 8,802,943	\$ 8,797,499
Change in Revenue:	\$ (5,444)	



Property Taxes and State Aid

Property Taxes	Prior	Current
Real Property Tax Items	\$ 38,318,340	\$ 39,594,648
State Aid	\$ 23,085,385	\$ 25,335,741
Total:	\$ 61,403,725	\$ 64,930,389
Change in State Aid:	\$ 2,250,356	
Change in Property Taxes:	\$1,276,308	
Percent Change in Property Taxes	3.33%	
TOTAL OF REVENUES:	\$ 70,206,668	\$ 73,727,888

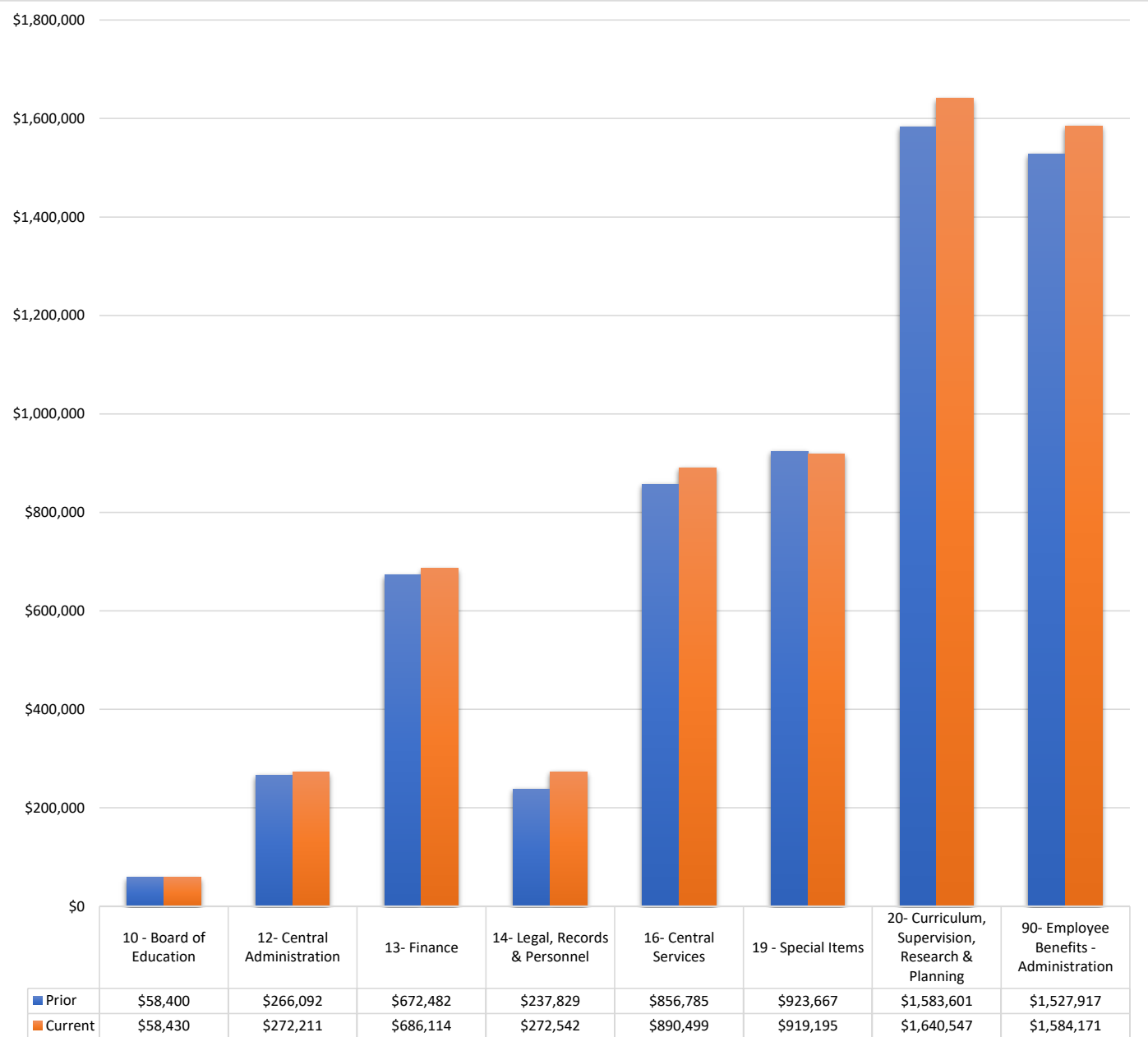


Three Part Budget

Administrative Component

The Administrative Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	Prior	Current
1010 Board of Education	\$ 52,900	\$ 52,930
1060 District Meeting	\$ 5,500	\$ 5,500
1240 Chief School Administrator	\$ 266,092	\$ 272,211
1310 Business Administration	\$ 624,482	\$ 638,114
1320 Auditing	\$ 40,000	\$ 40,000
1325 Treasurer	\$ 8,000	\$ 8,000
1420 Legal	\$ 24,720	\$ 24,960
1430 Personnel	\$ 183,538	\$ 213,866
1480 Public Information and Services	\$ 29,571	\$ 33,716
1670 Central Printing and Mailing	\$ 37,000	\$ 37,000
1680 Central Data Processing	\$ 819,785	\$ 853,499
1910 Unallocated Insurance	\$ 280,000	\$ 322,400
1950 Assessments on School Property	\$ 45,000	\$ 45,000
1981 BOCES Administrative Costs	\$ 594,167	\$ 547,295
1989 Unclassified	\$ 4,500	\$ 4,500
2010 Curriculum Development and Supervision	\$ 190,385	\$ 197,526
2020 Supervision - Regular School	\$ 1,306,522	\$ 1,346,801
2060 Research, Planning, and Evaluation	\$ 86,694	\$ 96,220
9010 State Retirement	\$ 106,940	\$ 109,854
9020 Teachers Retirement	\$ 171,143	\$ 174,607
9030 Social Security	\$ 244,530	\$ 263,315
9040 Workers Compensation	\$ 56,250	\$ 56,700
9050 Unemployment Insurance	\$ 4,501	\$ 4,501
9060 Hospital, Medical and Dental Insurance	\$ 875,253	\$ 907,065
9089 Other, (Specify)	\$ 69,300	\$ 68,130
Total	\$ 6,126,773	\$ 6,323,709
Percent Change:	3.21%	

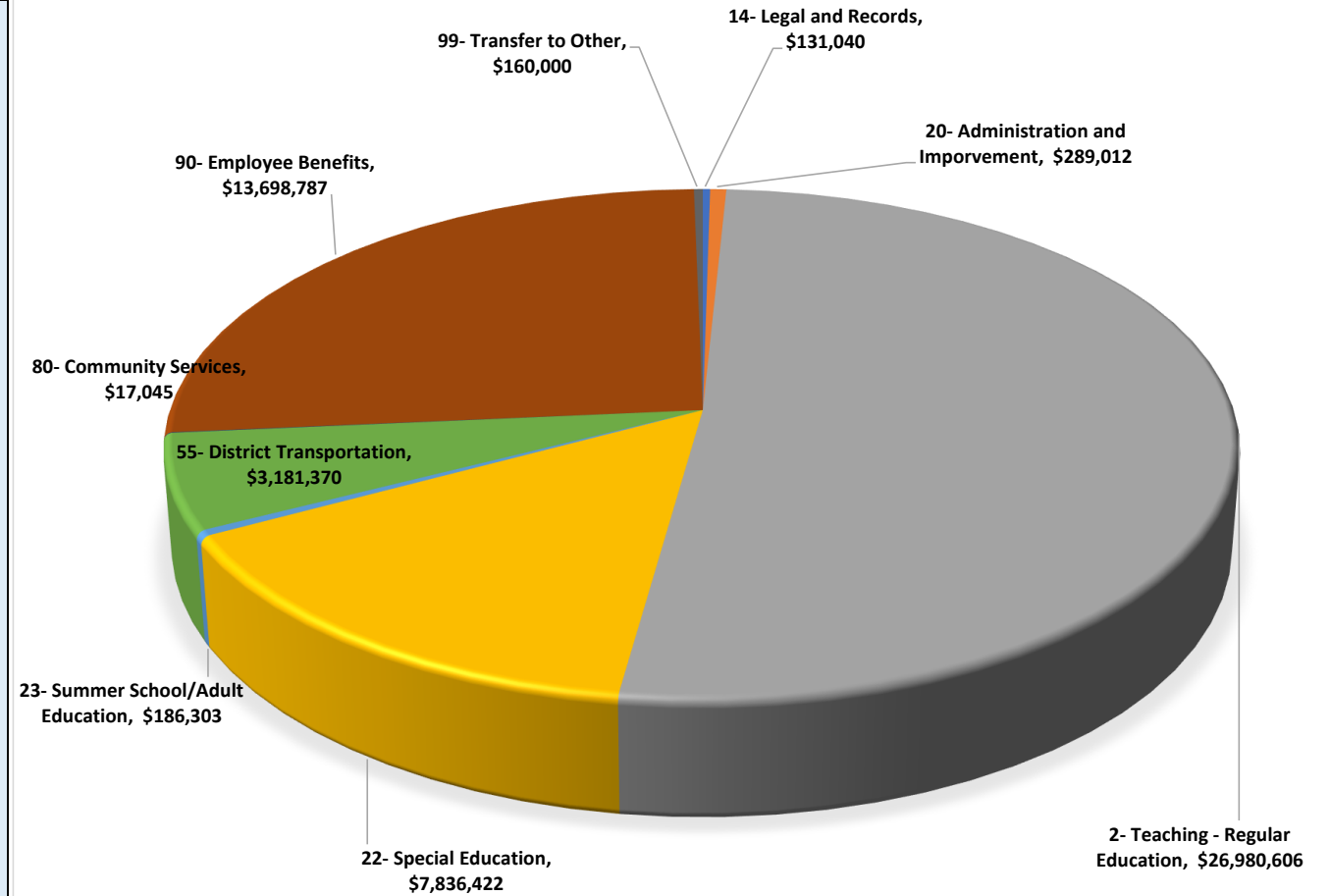


Three Part Budget

Program Component

The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	Prior	Current
1420 Legal	\$ 129,780	\$ 131,040
2070 Inservice Training - Instruction	\$ 282,943	\$ 289,012
2110 Teaching - Regular School	\$ 18,921,871	\$ 19,642,241
2250 Program for Students with Disabilities School Age - School Year	\$ 7,150,441	\$ 7,836,422
2280 Occupational Education (Grades 9-12)	\$ 1,619,831	\$ 1,858,692
2330 Teaching - Special Schools	\$ 184,442	\$ 186,303
2610 School Library and Audiovisual	\$ 877,854	\$ 820,608
2630 Computer Assisted Instruction	\$ 1,158,808	\$ 1,334,234
2805 Attendance Regular School	\$ 99,252	\$ 102,580
2810 Guidance Regular School	\$ 823,557	\$ 789,453
2815 Health Services Regular School	\$ 470,587	\$ 502,653
2825 Social Work Services Regular School	\$ 8,745	\$ 6,048
2830 Pupil Personnel Services Special Schools	\$ 919,349	\$ 913,593
2850 Co-Curricular Activities Regular School	\$ 200,420	\$ 208,144
2855 Interscholastic Athletics Regular School	\$ 678,110	\$ 802,360
5510 District Transportation Services	\$ 2,850,645	\$ 3,020,720
5530 Garage Building	\$ 54,650	\$ 56,650
5540 Contract or Public Transportation	\$ 100,000	\$ 100,000
5581 Transportation Services from BOCES	\$ 4,000	\$ 4,000
8060 Civic Activities	\$ 17,045	\$ 17,045
9010 State Retirement	\$ 831,759	\$ 854,421
9020 Teachers Retirement	\$ 2,681,243	\$ 2,735,507
9030 Social Security	\$ 1,901,900	\$ 2,048,005
9040 Workers Compensation	\$ 437,500	\$ 441,000
9050 Unemployment Insurance	\$ 35,007	\$ 35,007
9060 Hospital, Medical and Dental Insurance	\$ 6,807,520	\$ 7,054,947
9089 Other, (Specify)	\$ 539,000	\$ 529,900
9901 Transfer To School Food Service, Special Aid, Debt Service, or Other Fund	\$ 138,000	\$ 160,000
Total:	\$ 49,924,259	\$ 52,480,585
Percent Change:	5.12%	

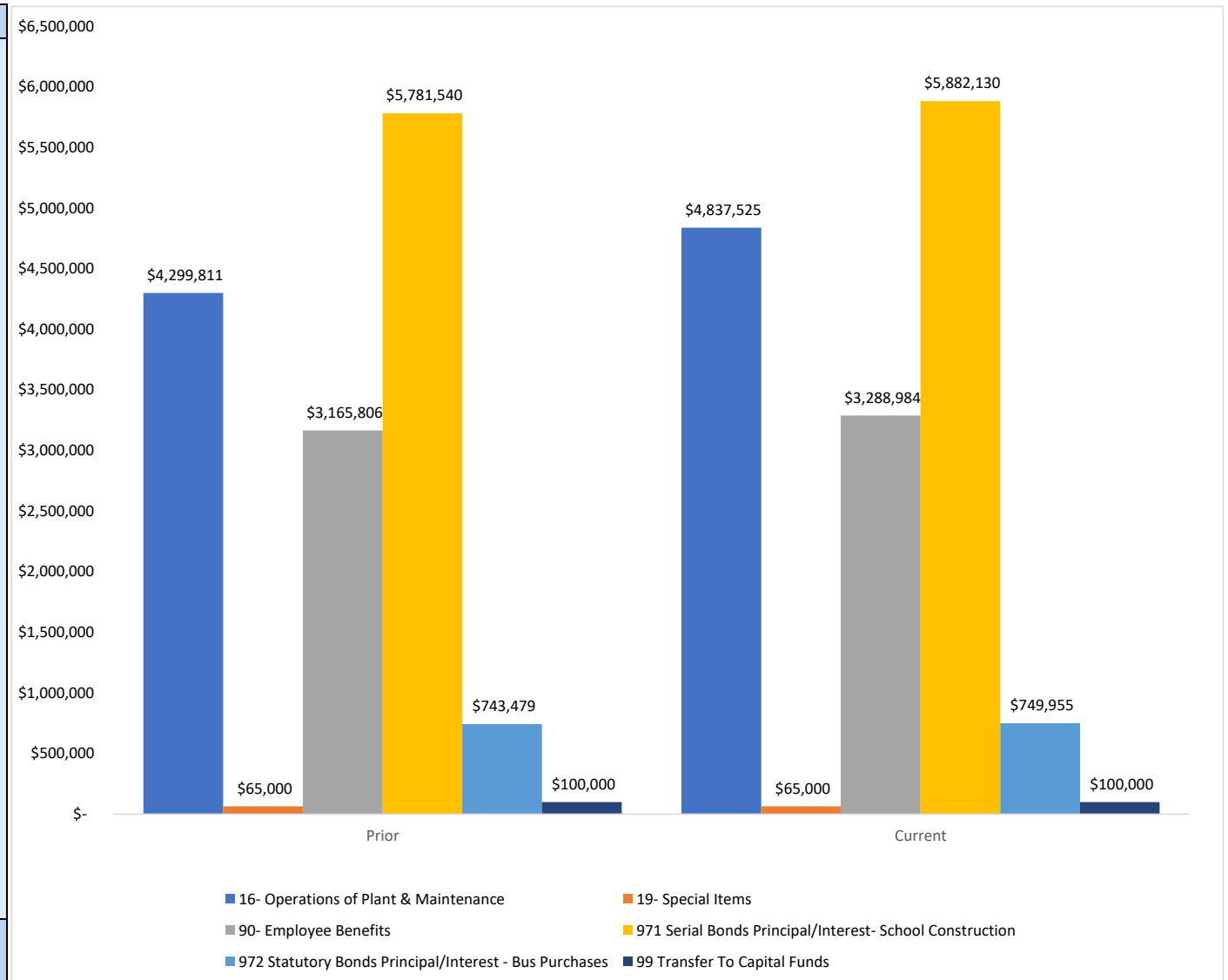


Three Part Budget

Capital Component

The Capital Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	Prior	Current
1620 Operation of Plant	\$ 3,105,041	\$ 3,535,811
1621 Maintenance of Plant	\$ 1,194,770	\$ 1,301,714
1964 Refund on Real Property Taxes	\$ 65,000	\$ 65,000
9010 State Retirement	\$ 249,528	\$ 256,326
9030 Social Security	\$ 570,570	\$ 614,401
9040 Workers Compensation	\$ 131,250	\$ 132,300
9050 Unemployment Insurance	\$ 10,502	\$ 10,502
9060 Hospital, Medical and Dental Insurance	\$ 2,042,256	\$ 2,116,484
9089 Other, (Specify)	\$ 161,700	\$ 158,970
9711 Serial Bonds Principal/Interest- School Construction	\$ 5,781,540	\$ 5,882,130
9722 Statutory Bonds Principal/Interest - Bus Purchases	\$ 743,479	\$ 749,955
9731 Bond Anticipation Notes PrincipalInterest- School Construction	\$ -	\$ -
9950 Transfer To Capital Funds	\$ 100,000	\$ 100,000
Total:	\$ 14,155,636	\$ 14,923,594
Percent Change:	5.43%	
TOTAL OF COMPONENTS	\$ 70,206,668	\$ 73,727,888

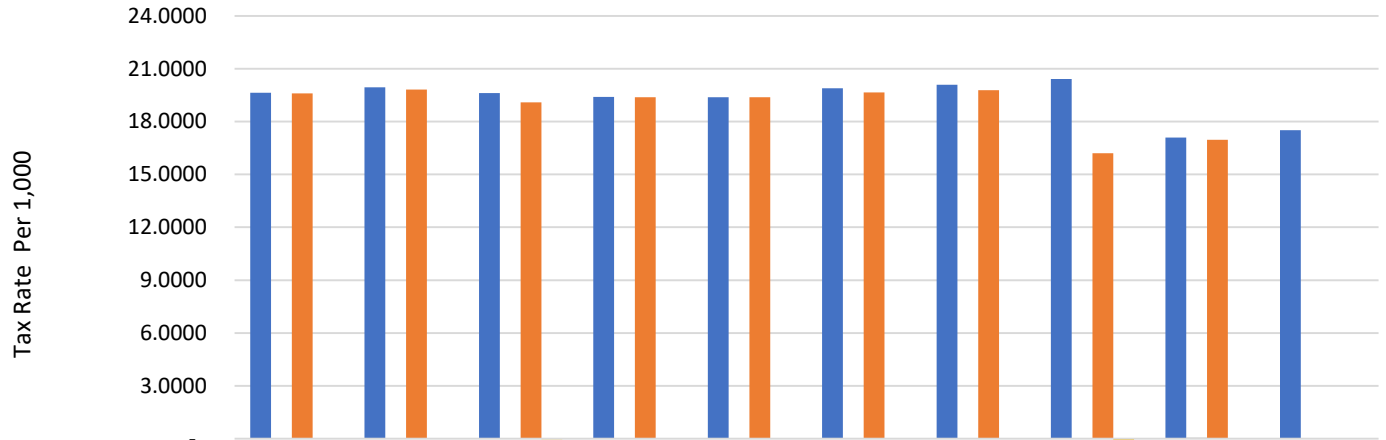


PROPOSED TAX LEVY AND TAX RATE

Estimated Amount to be Raised by the Tax Levy

	<u>2022-2023</u>	<u>2023-2024</u>
	<u>Actual Budget</u>	<u>Proposed Budget</u>
General Fund Appropriations	\$70,206,668	\$73,727,888
Less: Estimated Revenues Other Than Tax Levy	\$31,888,328	\$34,133,240
Estimated Total to be Raised by Real Property Tax Levy	\$38,318,340	\$39,594,648

10 Year Tax Rate and % Increase Proposed vs Actual



	2014-15	2015-16	2021-22	2022-23	2023-24
■ Projected Tax Rate	19.6301	19.9434	20.4126	17.1025	17.5200
■ Projected %	2.54%	1.74%	3.21%	5.59%	3.33%
■ Actual Tax Rate	19.6013	19.8114	16.1968	16.9600	
■ Actual %	-0.15%	-0.67%	-18.11%	4.69%	

Assessed Value ***	\$2,259,775,297
Percent Increase in Budget	5.02%
Percent Increase in Tax Levy	3.33%
Percent Increase in Tax Rate	3.33%

*** The 2023-2024 proposed tax rate is based on estimated assessment. Final assessment values for calculation of the 2023-2024 tax rate are not available at this time.

State and Local Support of the Proposed Budget

	<u>2022-2023</u>	<u>2023-2024</u>
	<u>Actual Budget</u>	<u>Proposed Budget</u>
Local Share	\$47,121,283	\$48,392,147
State Share	\$23,085,385	\$25,335,741
Total Budget	\$70,206,668	\$73,727,888

SCHOOL ACADEMIC REPORT CARDS

The Grand Island Central School District Academic Report Card is available on the District's website: grandislandschools.org.

REQUIRED ATTACHMENTS TO THIS REPORT

1. District Fiscal Accountability Summary
2. 2023 – 2024 Property Tax Report Card
3. 2023 – 2024 Salary: Administrative Compensation Information
4. 2023 Exemption Impact Report (S495) for the Town of Grand Island

GRAND ISLAND CSD

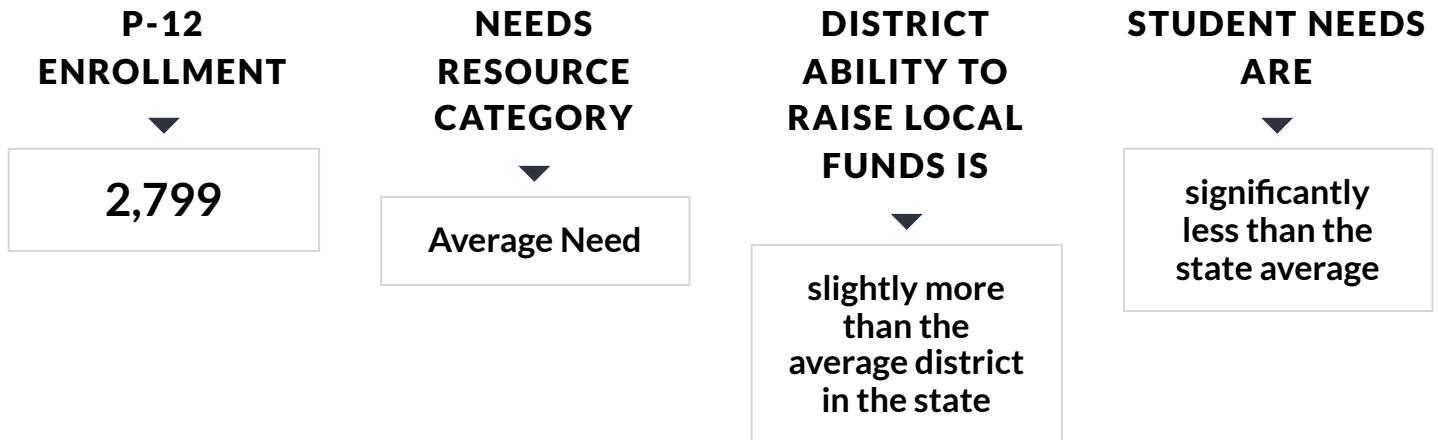
2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics



Student Demographics

Enrollment	GRAND ISLAND CSD
All Students	2,799
Economically Disadvantaged	24%
Students with Disabilities	13%
English Language Learners	2%
» Race/Ethnicity	

Staffing Profile	GRAND ISLAND CSD
Student-to-Teacher Ratio	12
Teachers with Fewer than 4 years of Experience %	10%
Teachers with 4-20 Years of Experience %	52%
Teachers with 21+ Years of Experience %	38%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL ▼	DISTRICT OR DISTRICT OF LOCATION ▼	COUNTY AVERAGE ▼	STATEWIDE AVERAGE ▼
N/A	\$17,934.29	\$18,118.56	\$23,468.15

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	GRAND ISLAND CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$11,517.22
» B. Administration (B1 + B2 + B3)	\$694.12
» C. All Other Spending (C1 + C2 + C3)	\$1,698.72

Report View One Per Pupil Expenditure Categories	GRAND ISLAND CSD
D. Total School Level (A + B + C)	\$13,910.07
» E. Central Instruction (E1 + E2 + E3 + E4)	\$21.42
» F. Central Administration (F1 + F2 + F3)	\$2,003.54
» G. All Other Central Spending (G1 + G2 + G3)	\$1,999.26
H. Total Central Costs	\$4,024.22
I. Total Spending (D + H)	\$17,934.29

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	GRAND ISLAND CSD
J. Total School Level Local/State Spending	\$13,383.09
» K. Total School Level Federal Spending	\$526.97
L. Total Central Level Local/State Spending	\$4,020.19
M. Total Central Level Federal Spending	\$4.03
N. Total Spending (J + K + L + M)	\$17,934.29

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	GRAND ISLAND CSD
1. Transportation	\$3,106,667.70
2. Charter School Tuition	\$136,361.69
3. Other Tuition	\$1,247,232.17
4. Debt Service	\$5,249,054.58
5. Other	\$16,821,823.46
Percent Excluded from Total	35%

Excluded Expenditures	GRAND ISLAND CSD
Total Expenditures	\$76,759,207.71

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THIS DOCUMENT WAS CREATED ON: APRIL 28, 2023, 2:59 PM EST

****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 2023-24 Budget Notice to: emscmgt@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 24, 2023

Form Preparer Name: RUBIE HARRIS
Preparer's Telephone Number: 716-773-8804

<u>Shaded Fields Will Calculate</u>	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	70,206,668	73,727,888	5.02 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	38,318,340	39,594,648	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	38,318,340	39,594,648	3.33 %
F. Permissible Exclusions to the School Tax Levy Limit	1,853,665	2,040,902	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	36,464,675	37,553,746	
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)	36,464,675	37,553,746	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	0	0	
Public School Enrollment	2,730	2,753	0.84 %
Consumer Price Index			8.0 %

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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	7,993,216	6,626,976
Assigned Appropriated Fund Balance	4,934,844	4,929,400
Adjusted Unrestricted Fund Balance	2,808,266	2,949,115
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 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.	0	0	Reserve fund expiring
Repair	REPAIR	For the cost of repairs to capital improvements or equipment.	0	0	N/A
Workers Compensation	WORKERS COMPENSATION	For self-insured Workers Compensation and benefits.	0	0	N/A
Unemployment Insurance	UNEMPLOYMENT INSURANCE	For reimbursement to the State Unemployment Insurance Fund.	223,726	223,726	remain
Reserve for Tax Reduction	RESERVE FOR TAX REDUCTION	For the gradual use of the proceeds of the sale of school district real property.	0	0	N/A
Mandatory Reserve for Debt Service	DEBT SERVICE RESERVE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	3,828,271	3,828,271	working with financial advisors on a long term plan of draw down as deemed appropriate per reserve rules
Insurance	INSURANCE	For liability, casualty, and other types of uninsured losses.	0	0	N/A
Property Loss	PROPERTY LOSS	To cover property loss.	0	0	N/A
Liability + (add)	LIABILITY	To cover incurred liability claims.	0	0	N/A

Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	61,194	61,194	remain or increase
Reserve for Insurance Recoveries	RESERVE FOR INSURANCE RECOVERIES	For unexpended proceeds of insurance recoveries at fiscal year end.	0	0	N/A
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY	For accrued 'employee benefits' due to employees upon termination of service.	1,432,628	1,082,628	Use about \$350,000 in necessary toward retired employee benefits
Retirement Contribution	RETIREMENT CONTRIBUTION	For employer retirement contributions to the State and Local Employees' Retirement System.	1,431,157	1,431,157	remain or increase
Reserve for Uncollected Taxes	RESERVE FOR UNCOLLECTED TAXES	For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	0	0	N/A
Single Other Reserve	SINGLE OTHER RESERVE	N/A	0	0	N/A

* **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 2023-24. 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 8, 2023

2023-2024 Salary Threshold =
\$162,000

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 2023-2024.

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 2023-2024 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	181,269	69,503	2,235

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.	ASSISTANT SUPERINTEDEDENT FOR BUSINESS AND I	139,913	39,971	900
3.	ASSISTANT SUPERINTENDENT FOR PUPIL PERSON	144,221	42,667	350
4.	ASSISTANT SUPERINTENDENT FOR HR AND CURRI	133,301	49,388	640
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Equalized Total Assessed Value 3,194,593,876

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	31,721,974	0.99
13100	CO - GENERALLY	RPTL 406(1)	19	635,395	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	86	37,263,817	1.17
13800	SCHOOL DISTRICT	RPTL 408	12	43,769,472	1.37
14100	USA - GENERALLY	RPTL 400(1)	1	26,316	0.00
14110	USA - SPECIFIED USES	STATE L 54	1	2,500,000	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	2,893,420	0.09
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	231,579	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	19	16,774,865	0.53
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	1	2,236,842	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	84,211	0.00
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	9	4,727,632	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	468,421	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	396,053	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	3,588,157	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	883,421	0.03
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	5,953,948	0.19
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	459	6,522,849	0.20
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	26	369,486	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	360	8,526,240	0.27
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	26	615,784	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	218	9,391,107	0.29
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	10	408,023	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	2	575,000	0.02
41400	CLERGY	RPTL 460	9	17,766	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	126,842	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	8	923,684	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	89	11,449,740	0.36
41806	PERSONS AGE 65 OR OVER	RPTL 467	72	4,815,726	0.15
41834	ENHANCED STAR	RPTL 425	1,293	124,380,148	3.89
41854	BASIC STAR 1999-2000	RPTL 425	2,804	99,579,378	3.12
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	1,880,570	0.06
49504	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	4,809,210	0.15

Equalized Total Assessed Value 3,194,593,876

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	11	589,605	0.02
Total Exemptions Exclusive of System Exemptions:			5,560	428,547,076	13.41
Total System Exemptions:			11	589,605	0.02
Totals:			5,571	429,136,681	13.43

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: _____