

2023 – 2024 Initial Draft Budget Presentation

Board of Education
February 13, 2023



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.



Budget Development Process

- **November 2022 - January 2023**
One on one meetings with cabinet, building administrators and department heads; ongoing
- **January 2023**
Enrollment Projections
Governors Executive Budget
- **February 2023**
All Administrator Prioritization Meeting
First Budget Input Session

Budget Meeting Dates

- **Monday, February 13th Initial Draft Budget Meeting**
 - Presentation of a detailed budget based on Governor Hochul's 2/2/2023 proposal
 - Incorporation of instructional/operational needs
 - Receive Board direction on major expenditure categories and on the proposed tax levy
- **Monday, March 13th**
 - Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
 - Receive additional input from Board
- **Monday, March 27th**
 - Tentative budget adoption at the regularly scheduled Board Meeting
- **Tuesday, April 9th (Tentative Special Meeting Date)**
 - Governor final budget updated budget impacts
- **Tuesday, April 18th**
 - Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 8th**
 - Public Budget Hearing
- **Tuesday, May 16th**
 - Uniform statewide budget vote and BOE election



Agenda

- Governor's Executive Budget Message
- Grand Island CSD State Aid
- Tax Levy Cap
- Draft Budget
 - Revenues
 - Summary of Major Expenditures
 - Budget Overview
 - 2023-2024 Budget Impact Items
 - Enrollment
 - Prioritized at the Building/Department Level
 - Prioritized by District
- Bus Proposition
- Capital Reserve Proposition
- Draft Budget Recap
- Budget Calendar

Governor's Executive Budget Message

■ Foundation Aid: \$2.73 billion increase

Minimum increase of the higher of 3% increase over 2022-23 aid or school district's full phase-in amount.

■ Expense Driven Aides: \$232 million increase

Fully funding expense-based aids (BOCES, textbook, software, library, computer hardware and technology, supplemental public excess cost, transportation aid, public high cost excess cost and private excess cost)

■ Universal Prekindergarten Aid - \$160.56 million increase

The Executive Budget proposal would increase funding for prekindergarten by \$160.56 million. This amount would include \$100 million in new funding allocated by formula to support full-day four-year-old prekindergarten programming and \$25 million in funding for competitive grants to further expand the number of full day four-year-old slots. Total state funding for prekindergarten would be just below \$1.2 billion dollars. There is also a proposal which establishes a new reporting requirement for all school districts eligible for state prekindergarten funding.

■ Zero-Emission Bus Progress Reporting

The Executive Budget proposal would establish an annual reporting requirement for districts to update the state (via the State Education Department) annually beginning in the 2023-24 school year on their progress in the transition to zero-emission buses. If enacted, the report would include, but not be limited to:

Sufficiency of the electrical grid to meet needs; Availability and installation of charging stations and other components; Progress in workforce training; Number and proportion of zero-emission buses currently purchased, leased or utilized; Number of zero-emission buses anticipated in the next two years;

■ Employee Relations & Civil Service

The Executive budget proposal would increase the minimum wage automatically each year to keep pace with inflation after reaching \$15 per hour. Increases would be capped at 3%. The proposal would also provide the Department of Civil Service with the ability to use a continuous recruitment testing process to establish an eligible list for any open competitive class positions. The budget also seeks to continue the county-wide shared services initiative match.

Executive Budget

Grand Island State Aid Proposal

DESCRIPTION	2022-23 Exec Run to 2023-24 Exec Run				
	Exec Prop. 4/7/2022 2022-23	Update Aid November 2022 2022-23	Forecasted January 2023 2023-24	Amount Change	PERCENT
Foundation Aid	\$13,339,120	\$13,336,958	\$15,299,441	\$1,960,321	14.70%
Foundation Aid - High Impact Tutoring Setaside	\$0	\$0	\$208,422	\$208,422	
Universal Pre-Kindergarten	\$586,023	\$586,023	\$991,023	\$405,000	69.11%
BOCES**	\$1,771,108	\$1,545,668	\$1,697,428	(\$73,680)	-4.16%
High Cost Excess Cost	\$241,646	\$347,345	\$324,585	\$82,939	34.32%
Private Excess Cost	\$513,761	\$443,879	\$481,824	(\$31,937)	-6.22%
Hardware and Technology**	\$47,133	\$47,102	\$46,919	(\$214)	-0.45%
Software, Library and Textbook **	\$249,063	\$248,904	\$248,406	(\$657)	-0.26%
Transportation**	\$2,687,350	\$2,591,245	\$2,764,681	\$77,331	2.88%
Building Aid* Nov. Aid (Doesn't include outlay)	\$4,622,422	\$4,612,189	\$4,529,851	(\$92,571)	-2.00%
Total Aid Change	\$24,057,626	\$23,759,313	\$26,592,580	\$2,534,954	10.54%

- High Impact Tutoring Set-Aside: \$250 million of the Foundation Aid Increase**

Portion of foundation aid to provide small group or individual tutoring sessions in reading and math to students in 3-8 grade who have been designated “at risk” for falling below state standards. The set-aside must supplement-not supplant- existing state, local and federal funds spent on high-impact tutoring.

Calculating the Tax Cap: DRAFT

Grand Island Central School District Tax Cap Calculation for the Tax Levy Limit 2023-24

Base Formula						
$\left(\left[\begin{array}{c} \text{Total taxes levied for prior fiscal year} \\ + \\ \text{Prior year reserve offset} \\ - \\ \text{Reserve amount (including interest earned)} \end{array} \right] \times \begin{array}{c} \text{Tax base growth factor}^1 \\ 1.0092 \end{array} \right) + \begin{array}{c} \text{PILOTs receivable in the prior fiscal year} \\ \$ 15,000 \end{array} - \begin{array}{c} \text{Capital tax levy exclusion PFY} \\ \$ 1,853,765 \end{array} - \begin{array}{c} \text{Tort exclusion, prior fiscal year} \\ \$ 0 \end{array}$						
\$ 38,318,340	\$ 0	\$ 0	1.0092	\$ 15,000	\$ 1,853,765	\$ 0
X	Allowable levy growth factor (1.00 to 1.02) ²	-	PILOTs receivable in coming fiscal year	+	Available carryover, if any	= Tax Levy Limit
$1.0200 \quad \$ 15,000 \quad \$ 0 \quad \$ 37,553,746$						
+ Exclusions						
$\begin{array}{c} \text{Tax Levy Limit} \\ + \\ \text{Tax levy necessary for expenditures resulting from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in} \\ + \\ \text{Capital tax levy} \\ + \\ \text{Tax levy necessary to pay for increases to the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) of pension funds over 2 percentage points} \end{array} = \begin{array}{c} \text{Tax Levy Limit, with Exclusions (if applicable)}^3 \end{array}$						
\$ 37,553,746	\$ 0	\$ 2,040,902	\$ 0			\$ 39,594,647

2022/23 Tax Levy Limit = \$ 38,318,340
 2022/23 Tax Levy Adopted = \$ 38,318,340
2023/24 Allowable Increase \$ = \$1,276,308
2023/24 Allowable Increase % = 3.33%

Grand Island Central School District Proposed Tax Rates

	Actual	Actual	*Estimated		
<u>Tax Rates</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>\$ Change</u>	<u>% Change</u>
	\$ 16.20	\$ 16.96	\$ 17.52	\$0.56	3.33%
<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	\$16.20	\$16.96	\$17.52	\$0.56	3.33%
Tax Bill	\$2,915	\$3,052	\$3,154	\$101.66	3.33%
Assessed Value (STAR \$30,000)	\$150,000	\$150,000	\$150,000		
Tax Rate	\$16.20	\$16.96	\$17.52	\$0.56	3.33%
Tax Bill	\$2,430	\$2,544	\$2,628	\$84.72	3.33%
2021-22 Projected	\$ 20.41				
2022-23 Projected	\$ 17.10				

- Estimate based on 2022-23 Property Assessment
- Reassessment occurred in Spring 2021

Tax Cap Calculator Results Report

23-24 Preliminary Budget as of 2/13/2023

	BUDGET 2023	PROPOSED 2024	PROJECTIONS			
			2025	2026	2027	2028
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	\$36,289,062	\$38,318,340	\$39,594,647	\$40,292,125	\$41,296,336	\$42,246,889
Tax Cap Reserve Plus Interest from Two Years Ago Used to Reduce Previous Year	\$0	\$0	\$0	\$0	\$0	\$0
Total Tax Cap Reserve Amount (including interest earned from Prior FYE)	\$0	\$0	\$0	\$0	\$0	\$0
Tax Base Growth Factor	1.0044	1.0092	1.0060	1.0060	1.0060	1.0060
PILOTS Receivable from Prior FYE	\$25,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$709,445	\$1,853,765	\$2,040,902	\$1,744,685	\$1,731,060	\$1,637,274
Allowable Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable for Current FYE	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Total Levy Limit Before Adjustments and Exclusions	\$36,464,575	\$37,553,745.44	\$38,547,440	\$39,565,276	\$40,609,615	\$41,680,659
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$1,853,765	\$2,040,902	\$1,744,685	\$1,731,060	\$1,637,274	\$1,586,029
ERS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
Total Exclusions	\$1,853,765	\$2,040,902	\$1,744,685	\$1,731,060	\$1,637,274	\$1,586,029
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	\$38,318,340	\$39,594,647	\$40,292,125	\$41,296,336	\$42,246,889	\$43,266,688
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$6	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$38,318,340	\$39,594,647	\$40,292,125	\$41,296,336	\$42,246,889	\$43,266,688
	2023	2023	2024	2025	2026	2027
CURRENT FYE PROPOSED LEVY, \$ entry	\$38,318,340	\$39,594,647	\$40,292,125	\$41,296,336	\$42,246,889	\$43,266,688
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	5.59%	3.33%	1.76%	2.49%	2.30%	2.41%
TAX LEVY LIMIT %	5.59%	3.33%	1.76%	2.49%	2.30%	2.41%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$0	\$0	\$0	\$0	\$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$2,029,178	\$1,276,308	\$697,477	\$1,004,212	\$950,553	\$1,019,798

Actual 2022-23 Levy % : 4.69%

Summary of All Revenues

DESCRIPTION	BUDGETED 2021-22	BUDGETED 2022-23	BUDGETED 2023-24	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$36,289,062	\$38,318,340	\$39,594,648	\$1,276,308	3.33%
State Aid	\$15,985,375	\$16,812,963	\$18,678,284	\$1,865,321	11.09%
High Impact Tutoring Set-aside	\$0	\$0	\$208,422	\$208,422	
Pandemic Adjustment/ Local Dist. Adjust.	N/A	N/A	N/A		
Federal Cares Restoration/COVID-19 Suppl	N/A	N/A	N/A		
State Building Aid-Prior Reconstruction Projects	\$4,650,161	\$4,622,422	\$4,503,671	(\$118,751)	-2.57%
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	\$3,010,799	\$3,010,799	\$3,010,799	\$0	0.00%
State Aid-BOCES	\$1,705,500	\$1,650,000	\$1,550,000	(\$100,000)	-6.06%
Interest	\$50,000	\$50,000	\$50,000	\$0	0.00%
In-Lieu of Taxes	\$25,000	\$15,000	\$15,000	\$0	0.00%
Tuition-Foster & Other Districts	\$143,000	\$143,000	\$143,000	\$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	\$316,000	\$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	\$0	\$0	0.00%
Reserve for Unemployment Benefits	\$50,010	\$50,010	\$0	\$0	0.00%
Reserve for Employee Benefits Liability	\$650,000	\$650,000	\$0	\$0	0.00%
Reserve for Workers Compensation	\$0	\$0	\$0	\$0	0.00%
Reserve for Debt-New Reconstruction Project	\$960,000	\$0	\$0	\$0	0.00%
Community Education Tuition & Fees	\$0	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$4,610,010	\$4,934,844	\$4,934,844	\$0	0.00%
BASIC BUDGET	\$67,118,207	\$70,206,668	\$73,337,968	\$3,131,300	4.46%

*** Other Receipts Include**

Student & Admission Fees, Rental Fees, & Insurance Recoveries
Rental of instruments etc.
Sales of supplies, Gifts and Donations
BOCES prior yr. refund, other refunds and Misc.

New York State

State Aid as % of Budget

	BUDGETED	BUDGETED	BUDGETED	DRAFT BUDGET	DRAFT BUDGET
	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
State Aid	\$20,868,502	\$21,035,715	\$22,341,036	\$23,163,235	\$24,916,557
% Change	6.0%	0.8%	6.2%	3.7%	7.6%
Basic Budget	\$63,661,704	\$64,626,568	\$67,811,583	\$71,082,885	\$74,040,854
State Aid as % of Budget	32.78%	32.55%	32.95%	32.59%	33.65%

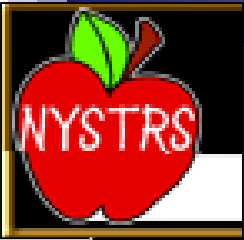
2023-2024 Draft Budget #1:



Program Maintenance Budget

Summary of Major Expenditures

Budget Item	Budget 2021-22	Budget 2022-23	Projected Budget 2023-24	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	\$31,272,538.00	\$33,197,785.76	\$34,871,206.93	\$1,673,421.17	5.04%
**Substitute (All Departments)	786,295.00	805,500.00	928,222.74	\$122,722.74	15.24%
***Cash / Credit Payments	180,000.00	180,000.00	180,000.00	\$0.00	0.00%
Benefits (Self Funded, NY44 & Stoploss)	9,153,413.48	9,725,029.16	10,128,496.16	403,467.00	4.15%
ERS (12.34%) Contribution Rate	1,188,226.75	1,188,226.75	1,220,601.75	32,375.00	2.72%
TRS (10.29%) Contribution Rate	2,671,450.00	2,852,386.33	2,910,114.00	57,727.67	2.02%
FICA (7.65% of Total Salaries)	2,630,438.00	2,717,000.00	2,935,721.00	218,721.00	8.05%
Retirement Benefits (Admin, GITA, & SRP)	653,000.00	830,000.00	850,000.00	20,000.00	2.41%
Workers Compensation Insurance	621,000.00	621,000.00	630,000.00	9,000.00	1.45%
BOCES (Last Capital Project 2023-2024)	4,428,809.00	4,432,200.00	4,919,368.00	487,168.00	10.99%
Debt Service	6,565,419.00	6,525,019.00	6,632,085.00	107,066.00	1.64%
Utilities	1,013,872.00	1,013,872.00	1,368,727.20	354,855.20	35.00%
Fuel	248,500.00	273,500.00	290,000.00	16,500.00	6.03%
Special Education Tuition	1,155,000.00	1,255,000.00	1,340,980.00	85,980.00	6.85%
Building Maintenance	716,585.00	716,585.00	740,285.00	23,700.00	3.31%
Transfer to Funds	230,000.00	238,000.00	238,000.00	0.00	0.00%
TOTALS - MAJOR EXPENDITURE ITEMS	\$63,514,546.23	\$66,571,104.00		\$3,612,703.78	5.43%
Total Budget to Budget Difference (MII)				\$3,612,703.78	5.43%



Retirement Rates (TRS/ERS)

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2017-18	9.80%	-1.92%	-16%	\$2,418,888	-\$385,056
2018-19	10.62%	0.82%	8%	\$2,658,953	\$240,065
2019-20	9.50%	-1.12%	-11%	\$2,600,875	-\$58,078
2020-21	9.53%	0.03%	0%	\$2,658,953	\$58,078
2021-22	9.80%	0.27%	3%	\$2,671,450	\$12,497
2022-23	10.29%	0.49%	5%	\$2,852,386	\$180,936
2023-24	9.76%	-0.53%	-5%	\$2,910,114	\$57,728

ERS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2017-18	15.30%	-0.80%	-5%	\$1,107,974	\$18,297
2018-19	14.90%	-0.40%	-3%	\$1,109,583	\$1,609
2019-20	14.90%	0.00%	0%	\$1,109,583	\$0
2020-21	15.08%	0.18%	1%	\$1,126,227	\$16,644
2021-22	17.14%	2.06%	14%	\$1,188,227	\$62,000
2022-23	12.34%	-4.80%	-28%	\$1,188,227	\$0
2023-24	14.50%	2.16%	18%	\$1,220,602	\$32,375

Estimated in February 2023 - The ERS review period is 4/1/2021-3/31/2022 (Still a COVID Period). I anticipate the salary to increase back to normal and employer rates to go up for the 2023-24 school year



2023-24

BUDGET OVERVIEW

GRAND ISLAND CENTRAL SCHOOL DISTRICT

February 13, 2023		
BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
<u>APPROPRIATIONS</u>		
<u>HUMAN RESOURCES</u>		
Compensation Change	1,796,144	Collective Bargaining Agrmts. / Contracts / Policy
FICA	218,721	Compensation Change X 7.65%
Health Insurance	403,467	Health Insurance Increase of Coverage Cost and Stop loss
Unemployment	0	
Workers Compensation	9,000	
Retirement Benefits	20,000	Retirements Not Due until March 1st
Retirement Systems		NYS Mandated Retirement System Increases
Employee Retirement System (ERS)	32,375	Estimate (Last Year 8.30%-16.0%, 23/24 year 9.60%-19.90%)
Teachers Retirement System (TRS)	57,728	Estimate (Last Year 10.29%, 22/23 year 9.76%)
Human Resources Subtotal	<u>2,537,435</u>	
<u>INSTRUCTIONAL PROGRAMS</u>		
BOCES Services and Programs	487,168	Service and Cost Changes for BOCES Programs, Occ Ed and Special Education
Curriculum	2,000	Conference and travel increase
Special Education	105,980	Tuition and contractual cost increases
Instructional Program Subtotal	<u>595,148</u>	
<u>SCHOOL BUILDINGS</u>		
Sidway Elementary	15,400	Textbook (\$10K) and C&T (\$2K) addback and contractual/supplies Inc. (\$3K)
Huth Elementary	15,000	Textbook (\$10K) and C&T (\$3K) addback and contractual/supplies Inc. (\$2K)
Kaegebein Elementary	12,250	Textbook (\$10K) and C&T (\$2K) addback
Middle School	16,580	Textbook (\$15K) and C&T (13K) addback
High School	60,530	Textbook (\$35K) and C&T (\$3K) addback and contractual/supplies Inc. (\$22K) including graduation cost
School Buildings Subtotal	<u>119,760</u>	
<u>DISTRICT-WIDE</u>		
Music	1,200	Conference and travel addback
Adult Ed	2,000	Contractual Increases
Summer School	0	
Personnel	2,300	Contractual Increases
Health Services	0	
Pupil Services	0	

Diagnostic Screening	0	
District-Wide Subtotal	<u>5,500</u>	
SUPPORT SERVICES		
BOE/Superintendent	0	
Central Administration	(35,978)	Textbook funds transferred to buildings, conference and travel addback and insurance (NYSIR) increase.
Operations/Maintenance	384,255	Utilities cost increase 20-30% estimated, contractual, supplies and fuel increases
Athletics	38,000	Contractual and supplies increases
Physical Education	5,000	Supplies increases
Technology	0	
Transportation	68,000	Contractual, supplies, gasoline and conference and travel increases
Support Services Subtotal	<u>459,277</u>	General Support Program Plan Changes
DEBT SERVICE - 05		
Capital Debt Principal	560,000	Principal increase
Capital Debt Interest	(459,410)	Interest payment decrease
School Construction BAN Premium		BAN payment for \$24M project
School Construction BAN Interest		BAN payment for \$24M project
Bus Bond Principal	8,306	Principal increase
Bus Bond Interest	(1,830)	Interest payment increase
Debt Service Subtotal	<u>107,066</u>	
Transfer To Funds		
Transfer to Capital	0	
Transfer to Food Service	0	Will be recommending \$22K increase to align with food service plan
Transfer to Special Aid Fund	0	
Transfer to Other Funds Subtotal	<u>0</u>	
TOTAL APPROPRIATIONS INCREASE	<u>3,824,186</u>	
REVENUES		
State Aid	\$1,854,992	Foundation Aid Increases, Building & BOCES aid decreases
Tax Levy Limit	\$1,276,308	Tax Levy Formula (waiting on BOCES cap and Debt Aid finalized numbers - # will change)
Other Revenue		
TOTAL REVENUE INCREASE	<u>\$3,131,300</u>	
BUDGET GAP	<u>-\$692,886</u>	



Enrollment

In April 2020 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								
Kaagebein			95	84	96	103								
VCMS							202	223	230					Total Enrollment
GIHS										222	260	235	229	2815

Last year we had 73 fewer students enrolled than we did in the 2019-2020 year. Some families chose to move, Home School their children or enroll in another school setting.

2020-2021

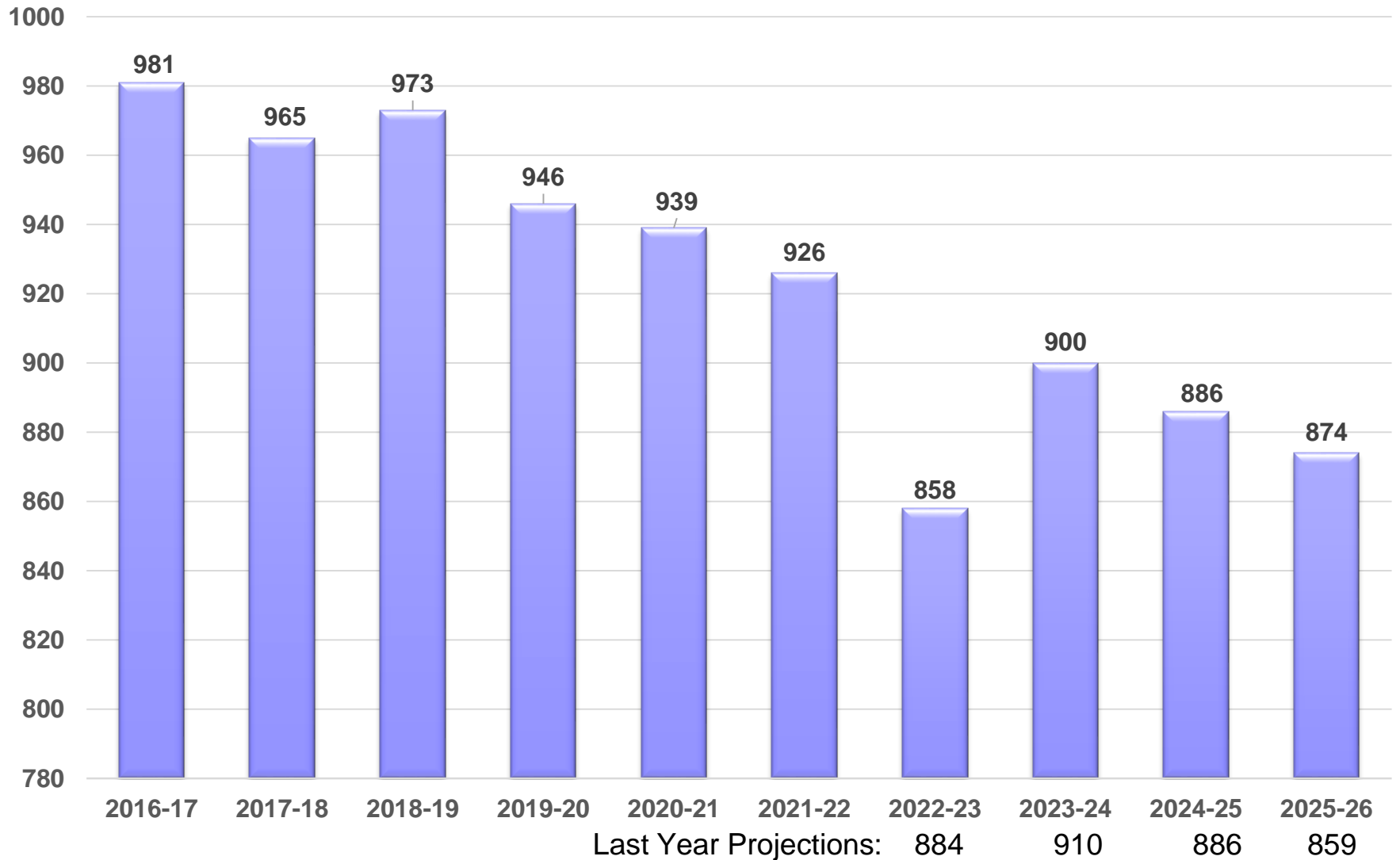
Enrollment as of September 2020 (2020-2021)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	197												
Huth			75	113	92	94								
Kaegebein			91	96	89	98								
VCMS							242	196	213					
GIHS										232	221	254	234	
														Total Enrollment
														2742

This year we have 74 more students enrolled than we did last year. The enrollment for the 2021-22 is very similar to the 2019-20 school year.

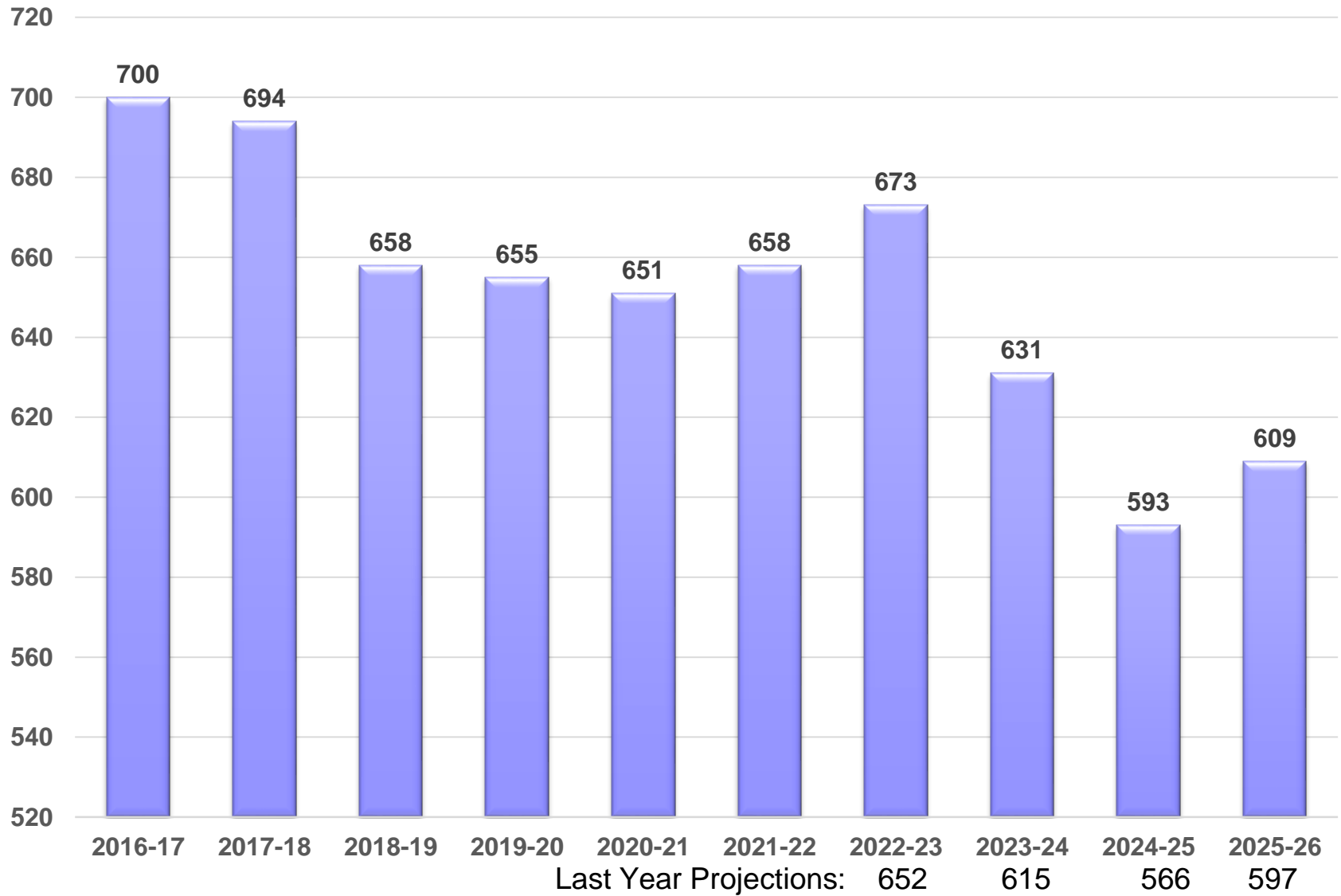
2021-2022

Enrollment as of February 2022 (For the 2021-22 School Year)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	229	209												
Huth			132	79	118	100								
Kaegebein			84	96	93	92								
VCMS							208	252	198					
GIHS										219	232	226	249	
														Total Enrollment
														2816

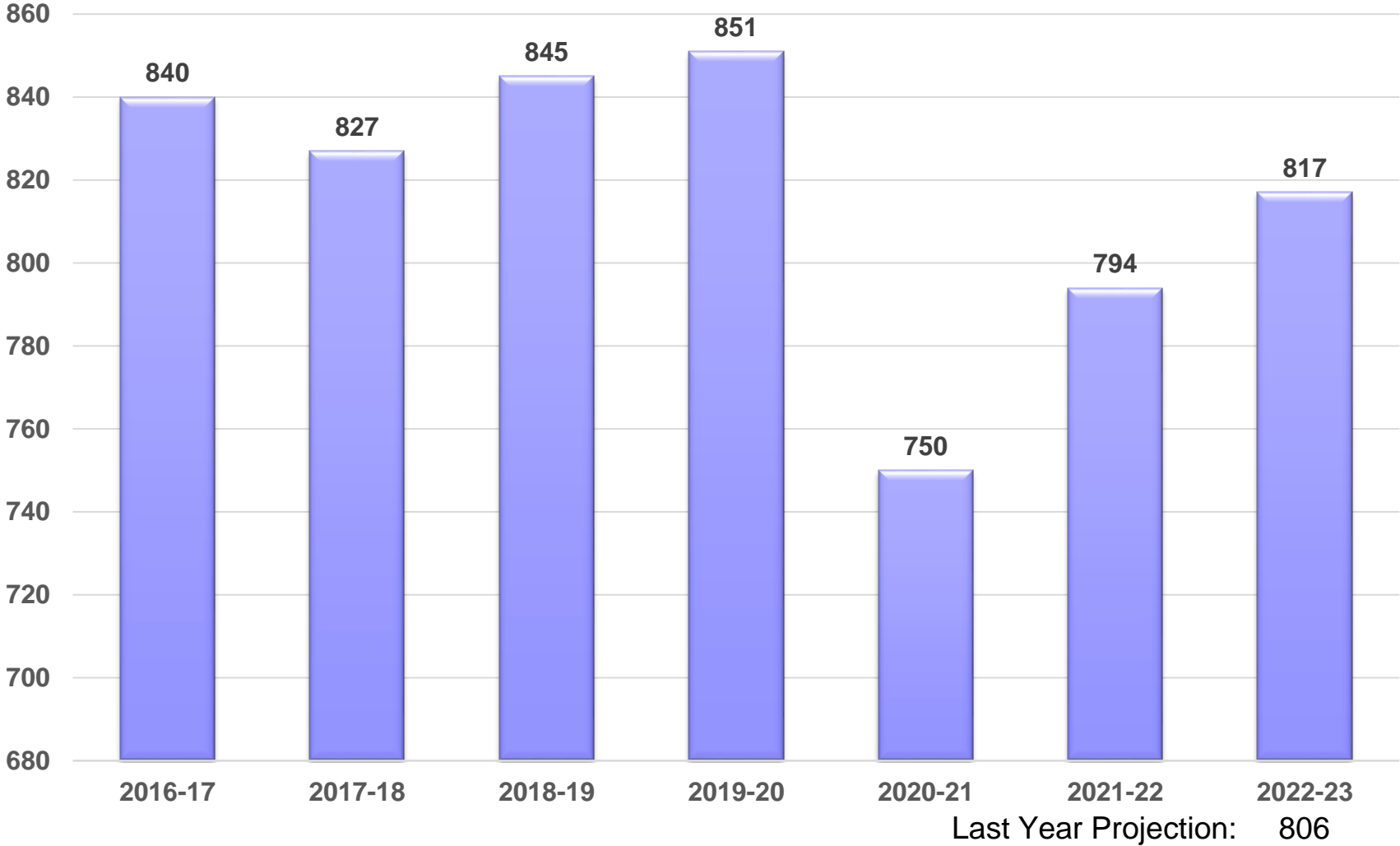
GIHS Past and Projected Enrollment



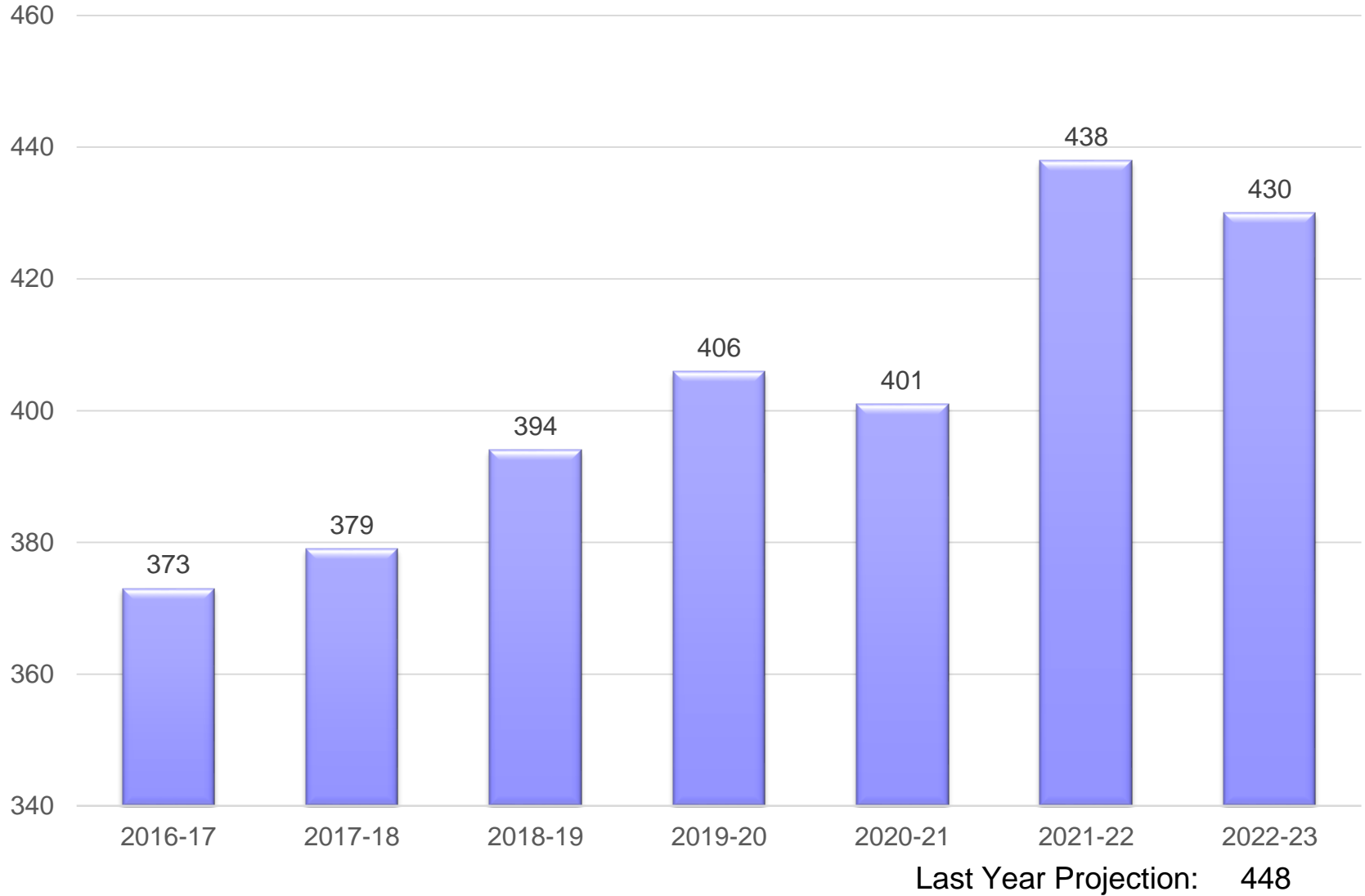
VCMS Past and Projected Enrollment



Huth and Kaegebein Total Past and Current Enrollment



Sidway Past and Current Enrollment



	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	858	673	426	391	430	2778

Current Elementary Class Size Ratios

Updated as of February 7, 2023	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	193	10	19.3						
29	225	11	20.5						
29				94	5	18.8	106	5	21.2
29				134	6	22.33	82	4	20.5
29				81	4	20.25	94	4	23.5
29				111	5	22.2	87	4	21.8
Without self-contained	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
	418	21	19.90	420	20	21.00	369	17	21.71

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	418	21	19.90	420	20	21.00	369	17	21.71

2022-23	Total Students without Self-Contained
Total Students K-5	1207
Total Classroom Teachers K-5	58
Average Class Size	20.81

Current and Predicted Kindergarten Enrollment

	History (Fiscal Year)										Current		Projected (Fiscal Year)				
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total Live births	174	188	189	158	193	178	174	184	144	195	204	200	169	172	178	185	181
Enrollment/Live Births Ratio	103.4%	108.5%	97.4%	114.6%	113.0%	106.2%	99.4%	106.0%	119.4%	114.9%	99.5%	114.5%	110.9%	111.8%	110.3%	109.4%	111.4%
KG Enrollment	180	204	184	181	218	189	173	195	172	224	203	229	187	192	196	202	201
Annual Change		11.8%	-10.9%	-1.7%	17.0%	-15.3%	-9.2%	11.3%	-13.4%	23.2%	-10.3%	11.4%	-22.2%	2.6%	2.0%	2.8%	-0.3%

Step 3: Select # of Years for Cohort Survival Rate Average



Predicted K-Enrollment
for September

Projected Elementary Class Size Ratios

Updated as of February 7, 2023	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	Kaagebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Class Size Guideline									
25	210	11	19.1						
29	193	10	19.3						
29				120	6	20	107	5	21.4
29				94	4	23.5	106	5	21.2
29				134	6	22.3	82	4	20.5
29				81	4	20.25	95	4	23.8
	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	Kaagebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	403	21	19.19	429	20	21.45	390	18	21.67



Current Secondary Enrollment

2022-23	Middle School	High School
Grades	Enrollment	Enrollment
6	199	
7	213	
8	245	
9		202
10		217
11		229
12		215
	657	863
Self-contained VCMS	Number of Students	
6	6	
7	4	
8	10	

2022-23	
Total Students Grade 6	199
Total Classroom Teachers	9
Average Class Size	22.11

Projected Secondary Enrollment

2023-24	Middle School	High School
Grades	Enrollment	Enrollment
6	199	
7	199	
8	213	
9		245
10		202
11		217
12		229
	611	893
Self-contained VCMS	Number of Students	
6	7	
7	6	
8	7	

2022-23		2023-24	
Total Students Grade 6	199	Total Students Grade 6	199
Total Classroom Teachers	9	Total Classroom Teachers	8
Average Class Size	22.11	Average Class Size	24.88



2023-2024 Budget Impact Items Prioritized by District (Instructional, Operations, Other)

Prior Year Request Updates

2022-2023 Budget Request

CURRENT YEAR REQUEST

1.0 ENL Teacher	82,350	New Hire
1.0 Social Worker	82,350	Through Attrition
1.0 Speech Teacher	-	Removed from BOCES Services \$39K Savings
1.0 Elementary Teacher	82,350	New Hire
.4 Elementary String Position	25,000	Reduced C&T Funds
Athletics Increase (Salary)	5,000	Reduced C&T Funds
HS - NAF Academy Request	3,000	
Transfer to Food Service	8,000	5yr. Food Service Financial Plan
Total Budget Request	288,050	

CURRENT YEAR REQUEST

<u>Instructional/Building Based</u>	<u>2023-24</u>	<u>2024 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>High School</u>				
Increase Social Worker (0.8 to 1.0)	X		37,130	Under Review
Increase Art Teacher (0.4 to 0.8)	X		32,333	Under Review
1.0 Special Education Teacher	X		84,821	Under Review
0.5 Library Aide	X		42,796	Under Review
0.5 English/0.5TA to 1.0 English	X		16,175	Under Review
DEI Council Advisor (.03 index)	X		1,361	Under Review
GSA Advisor (.03 index)	X		1,361	Under Review
			215,976	
<u>Middle School</u>				
1.0 AIS Math Teacher	X		84,821	Under Review
1.0 AIS ELA Teacher	X		84,821	Under Review
1.0 School Counselor	X		84,821	Under Review
Dean of Students		X		Future Consideration
(2) Web Coordinator stipends (.06 index)	X		5,444	Under Review
National Jr. Honor Society Club (.03 index)	X		1,361	Under Review
French Club (.03 index)	X		1,361	Under Review
Environmental Club (.03 index)	X		1,361	Under Review
Book Club (.03 index)	X		1,361	Under Review
			265,350	
<u>Sidway Elementary</u>				
1.0 FTE Math Intervention Teacher replacing TA position	X		23,299	Under Review
			23,299	
<u>Kaegebein Elementary</u>				
1.0 Elementary Teacher (If deemed necessary based on enrollment)	X		84,821	Under Review
1.0 Special Education Teacher	X		84,821	Under Review
Talent Show Stipend (.03 Index)	X		1,361	Under Review
AV Club morning announcements stipend (.03 Index)	X		1,361	Under Review
			172,363	

<u>Instructional/Building Based</u>	<u>2023-24</u>	<u>2024 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>Huth Elementary</u>				
1.0 AIS Teacher	X		84,821	Under Review
1.0 STEAM Teacher	X		84,821	Under Review
1.0 Elementary Teacher (If deemed necessary based on enrollment)	X		84,821	Under Review
			254,462	
<u>District</u>				
1.0 FTE ENL Teacher	X		84,821	Under Review
Community Relations .5FTE to .6FTE			4,203	Under Review
SRO (1.0 to 2.0)	X		50,000	Under Review
Athletic Trainer	X		56,000	Under Review
Chief Data Protection, Security, and Compliance Officer (1.0FTE + Benefits)	X		118,000	Under Review
Community Ed Coordinator Position 0.5 FTE		X		Future Consideration
Athletics - Flag Football girls	X		15,000	Under Review
0.5 Business Office Support Staff	X		25,000	Under Review
			353,023	
<u>Instructional Total</u>			<u>1,114,831</u>	
<u>Operations</u>				
Kaeg - Painting/Repairing Rooms/floors (3-4 per/yr.)	X		5,000	Under Review
Sidway - Cafeteria Tables with attached stools (12 already purchased requesting additional. 10)	X		19,612	Under Review
Huth - Change Smart boards to clear touch screens (7 tvs @ \$3K each)	X		21,000	Under Review
Huth - New curtains for the Huth Auditorium	X		15,000	Under Review
Huth - New choral risers	X		10,000	Under Review
District Wide - Flocabulary	X		12,000	Under Review
District Wide - Nwesela	X		25,000	Under Review
HS - Smart TVs (10)	X		30,000	Under Review
HS - Locker Painting	X		5,000	Under Review
HS -Restorative Practices 25ppl training and resources	X		5,000	Under Review
HS - Freshman Transition Program (advisor training, curriculum development, and advisor stipend)	X		7,500	Under Review

<u>Operations</u>	<u>2023-24</u>	<u>2024 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
HS - Tech Department Equipment Replacement Plan (\$125K of equip unrepairable must be replaced)	X		25,000	Under Review (Multi-Year Plan)
HS - Chair Replacement for office areas	X		4,500	Under Review
HS - TI-84 Plus CE Graphic Calculators (\$7,500 per class set)	X		30,000	Under Review
HS - High School Trails	X		14,500	Under Review
Athletics - resurface main gym floor	X		27,000	Under Review
Athletics - striping track	X		46,000	Under Review
Athletics - Softball and baseball windscreen	X		8,000	Under Review
Athletics - Pool (cement block)	X		25,000	Under Review
PE - Fitness Center	X		15,044	Under Review (5 year Plan)
B&G - Increase secretary to 1.0 FTE	X		30,000	Under Review
B&G - Transportation Parking Lot sealing/striping	X		60,000	Under Review
B&G - Ransom roof wetness and Huth Road	X		125,000	Under Review
B&G - Brick sealing district wide	X		20,000	Under Review
B&G - District Wide Painting (Contract Out)	X		50,000	Under Review
B&G - High School Elevator	X		60,000	Under Review
125 Chromebooks Replacement	X		50,000	Under Review
IT - K-12 Touch TV Replacements (90 need replacement abt. \$3K each)	X		60,000	Under Review (Multi-year Plan)
IT - Update wireless infrastructure	X		100,000	Under Review
IT - Update A/C in wiring closets	X		100,000	Under Review
IT - Access control on more exterior doors	X		100,000	Under Review
IT - Replace old Ethernet infrastructure with new	X		100,000	Under Review
Operations Total			1,205,156	
Youth - Mental Heath First Aid	X		23,000	Under Review
Trans - Health Insurance for Drivers & Aides (20ppl)	X		160,000	Under Review
Transfer to Food Service	X		22,000	Under Review
Other Total			205,000	
TOTAL REQUEST FROM ALL AREAS			2,524,987	

2023- 2024 Proposition #2

Vehicle Purchase

DESCRIPTION	BUDGETED	BUDGETED	AMOUNT	
	2022-2023	2023-2024	CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$675,000	\$917,362	\$242,362	35.9%

- 4 – 65 Passenger Buses (\$155,249 ea.)
- 2 – 29 Passenger Buses (\$95,684 ea.)
- 2 – Ford F350 4X4 – B&G (\$52,500 ea.)
 - Cost of Buses and Vehicles have increase, so has the revenue from the sales of vehicles and buses
- This impacts the 2024-25 Budget Cycle
- These items are apart of the vehicle replacement plan for B&G and Transportation
- Bond Borrowing has been occurring for 20+ years
 - Average annual BOND interest = \$50,000
 - BOND repayment = 5 year repayment plan
 - Fee to Firm for Borrowing = \$3,000



2023- 2024 Proposition #3

Establishment of a Capital Reserve Fund

Prior Reserve(s)	Voter Approved Amount	Year Approved	Term of Reserve	Funded Amount
Capital Reserve <i>expiring this year</i>	\$10,000,000	2008	15 years	\$8,628,762

Capital Project Considerations

- Athletics - Weight Room extended
- Athletics - New equipment
- Athletics Team Room/Modified Football/Lacrosse
- Athletics - 3-5 tier bleachers in HS back gym & scoreboard
- Athletics - 2 team rooms and 1 coaches/officials office
- Athletics - MS gym scoreboard(s)
- Athletics - Outside Storage building/trainer fall & spring
- Kaeg - Building Repairs
- MS - New Student Lockers
- MS - Furniture Replacement Plan for all classrooms
- MS - New Café Tables
- MS - Fitness Center
- Sidway - swap nurses office with conference room and attach principal office



- **New 2023 Capital Reserve Fund**: in an amount not to exceed **\$10,000,000** plus any interested accrued thereon, with a probable term of **15 years**, but such fund will continue in existence for the Fund's stated purpose until liquidated. With the purpose thereof being the construction, reconstruction and improvement of School District facilities, including original furnishings, equipment, machinery or apparatus incidental thereto, and the purchase of furnishings, equipment, machinery or apparatus separately.

Grand Island CSD
DRAFT BUDGET RECAP

		School Year
<u>Revenues:</u>		<u>2023-24</u>
	State Aid	\$20,436,706
	Building Aid	4,503,671
	Sales Tax	3,010,799
	Other Revenue	867,300
	Appropriated Fund Balance	4,934,844
	Total Revenues before tax levy	\$ 33,753,320
<u>Expenses:</u>		
<u>Salaries</u>	GITA - Teachers	24,089,972
	Admin	1,832,289
	SRP - Service	8,908,446
	Other Salary Items	1,148,723
	Total All Salaries	\$35,979,430
<u>Benefits:</u>	Health Insurance Cost	\$10,128,496
	ERS	1,220,602
	TRS	2,910,114
	Other Benefits	4,602,431
	Total All Benefits	\$18,861,643
<u>Other Costs</u>	Debt Service	\$6,632,085
	Other	\$12,567,696
	Total All Other Costs	\$19,199,781
	Total Expenses:	\$ 74,040,854
	Anticipated Tax Levy	\$ 40,287,534
	Tax Levy Maximum increase	\$ 39,594,648
Without Request	Difference to Tax Cap	\$ (692,886)
With Request	Difference to Tax Cap	\$ (3,217,873)



2023-24

Budget Development Sessions

Special Budget Study Workshops

- ❑ February 13, 2023 – 1st Presentation
- ❑ March 13, 2023- 2nd Presentation
- ❑ March 27, 2023 – 3rd Presentation
- ❑ **Tuesday, April 9th (Tentative Special Meeting Date)**
- ❑ April 18, 2023 - Mandatory Budget Adoption Date

Regular Board Meetings

- ❑ May 8, 2023 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- ❑ May 16, 2023

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.

