

# 2023 – 2024 2<sup>nd</sup> Draft Budget Presentation

Board of Education  
March 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 13<sup>th</sup> 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 13<sup>th</sup>**
  - ❑ Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
  - ❑ Receive additional input from Board
- **Monday, March 27<sup>th</sup>**
  - ❑ Tentative budget adoption at the regularly scheduled Board Meeting
- **Tuesday, April 11<sup>th</sup> (Tentative Special Meeting Date)**
  - ❑ Governor final budget updated budget impacts
- **Tuesday, April 18<sup>th</sup>**
  - ❑ Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 8<sup>th</sup>**
  - ❑ Public Budget Hearing
- **Tuesday, May 16<sup>th</sup>**
  - ❑ Uniform statewide budget vote and BOE election



# Agenda

- Pupil Personnel Services
- Curriculum
- Information Technology
- Executive Budget Recap
- Current Budget Assumptions
- Draft Budget Updates
  - Revenues
  - Summary of Major Expenditures
- 2023-2024 Budget Impact Items
  - Enrollment
  - Prioritized at the Building/Department Level
  - Prioritized by District
- Bus Proposition & Maintenance Vehicle Information
- Capital Reserve Proposition
- Draft Budget
  - Recap
  - Fund Balance
  - Tax Cap and Estimated Tax Rate
- Budget Calendar







# Pupil Personnel Services

Ms. Cheryl Cardone  
Assistant Superintendent of  
Pupil Personnel Services



## Pupil Personnel Services

Special Education/Section 504

School Counseling

School Psychology

Social Work Services

Health Services

Residency

McKinney-Vento (Homeless)

Foster Care Services

Home/Hospital Instruction

Home Schooling

English Language Learners

Family Support Services

K-12 Special Education Summer School

COVID Liaison



## Current Personnel

Speech Language Pathologists	7
Social Workers	4
School Psychologists	6
School Counselors	8
School Nurses	5 and 2 Part-time
ESL Teachers	4

THANK YOU FOR YOUR SUPPORT!



## Pupil Personnel Services Requests for 2023-2024

- 1.0 FTE ESL/ENL Teacher
- Youth Mental Health First Aid Program



## Family Support Services Providers

Provider	Staff	Location/Days	Approx. # of Students
Horizon Health Service	02	DO/Mon & Thurs	30
Child and Family Services	01	DO/Friday	11
Gateway-Longview	01	Huth-AM/Kaegebein-PM (additional day at Sidway forthcoming)	12
Mobile Counseling of NY	01	DO/Kaegebein/Community	09
Amy Close		DO/Mon PM	05
<b>APPROX. TOTAL NUMBER OF STUDENTS</b>			<b>67</b>
<b>TOTAL REFERRALS FOR THIS SCHOOL YEAR</b>			<b>80</b>



# ESL Charlotte Sidway Elementary School Current and Projected

## 2022-2023 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
K - 1	15	35	8 Classes 4 Push-in/Co-Teach 1 Self Contained 3 Pull Out
<b>Total Minutes</b>		<b>280</b>	

## 2023-2024 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
K - 1	15*	35	8 Classes 4 Push-in/Co-Teach 1 Self Contained 3 Pull Out
<b>Total Minutes</b>		<b>280</b>	

\* Students transitioning into Kindergarten and move-in/out can increase or decrease the student count



## ESL Huth Road and William Kaegebein Current and Projected

### 2022-2023 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
Huth	10	35	6 Classes 5 Co-Teach 1 Pull Out
<hr/>			
Kaegebein	8	35	6 Classes 5 Co-Teach 1 Pull Out
<b>Total Minutes</b>		<b>420</b>	

### 2023-2024 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
Huth	14	35	7 Classes 6 Co-Teach 1 Pull Out
<hr/>			
Kaegebein	10	35	7 Classes 6 Co-Teach 1 Pull Out
<b>Total Minutes</b>		<b>490</b>	



# ESL Veronica Connor Middle School Current and Projected

## 2022-2023 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
6,7,8	14	40	4 Classes 3 Co-Teach 1 Pull Out
<b>Total Minutes</b>		<b>160</b>	

## 2023-2024 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
6,7,8	12	40	5 Classes 3 Co-Teach 1 Pull Out 1 Special Class
<b>Total Minutes</b>		<b>200</b>	





# ENL Grand Island High School Current and Projected

## 2022-2023 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
12-Sep	9	40	5 Classes 3 Co-Teach 1 Pull Out LifeSkills 1 Push-in
<b>Total Minutes</b>		<b>200</b>	

## 2023-2024 SCHOOL YEAR

Grade	# of Students	Minutes Per Session	# of Classes
12-Sep	9	40	6 Classes 4 Co-Teach 1 Pull Out LifeSkills 1 Push-in
<b>Total Minutes</b>		<b>240</b>	



## Pupil Personnel Services Requests for 2023 – 2024 Funding Sources

1.0 FTE ENL Teacher - \$ 84,821 (Salary and Benefits)

- 2020-2021 We had 55 ENL Students
- 2021-2022 We had 69 ENL Students
- 2022-2023 We have 56 ENL Students
- 2023-2024 We have 50 ENL Students grades 1-12 (10 additional were projected for K)

Year	Students	Minutes Daily	# of Classes
2022-23	56	1060	29
2023-24	60	1210	33
<b>Increases</b>	<b>4</b>	<b>150</b>	<b>4</b>

- Ideally each of the 5 schools would have an ENL Teacher assigned



## Pupil Personnel Services Requests for 2023 – 2024 Funding Sources Cont.

### Youth Mental Health First Aid

This program is designed to teach teachers, school staff, health and human services workers, and others how to help an adolescent (age 12-18) who is experiencing a mental health or addictions challenge or is in crisis. Youth Mental Health First Aid is primarily designed for adults who regularly interact with young people. The course introduces common mental health challenges for youth, reviews typical adolescent development, and teaches a 5-step action plan for how to help young people in both crisis and non-crisis situations. Topics covered include anxiety, depression, substance use, disorders in which psychosis may occur, disruptive behavior disorders (including AD/HD), and eating disorders.

Train the Trainers (10 ppl): \$ 23,000



These requests are in alignment  
with the District's Strategic Plan Goals:

- To steward the District toward improved services and support that foster the wellness and behavioral health of students
- To foster a level of academic achievement emblematic of championship school districts.

***THANK YOU***

# Office of Curriculum and Instruction

Data and Progress of Our District in Graduation Rates, Math and ELA Data

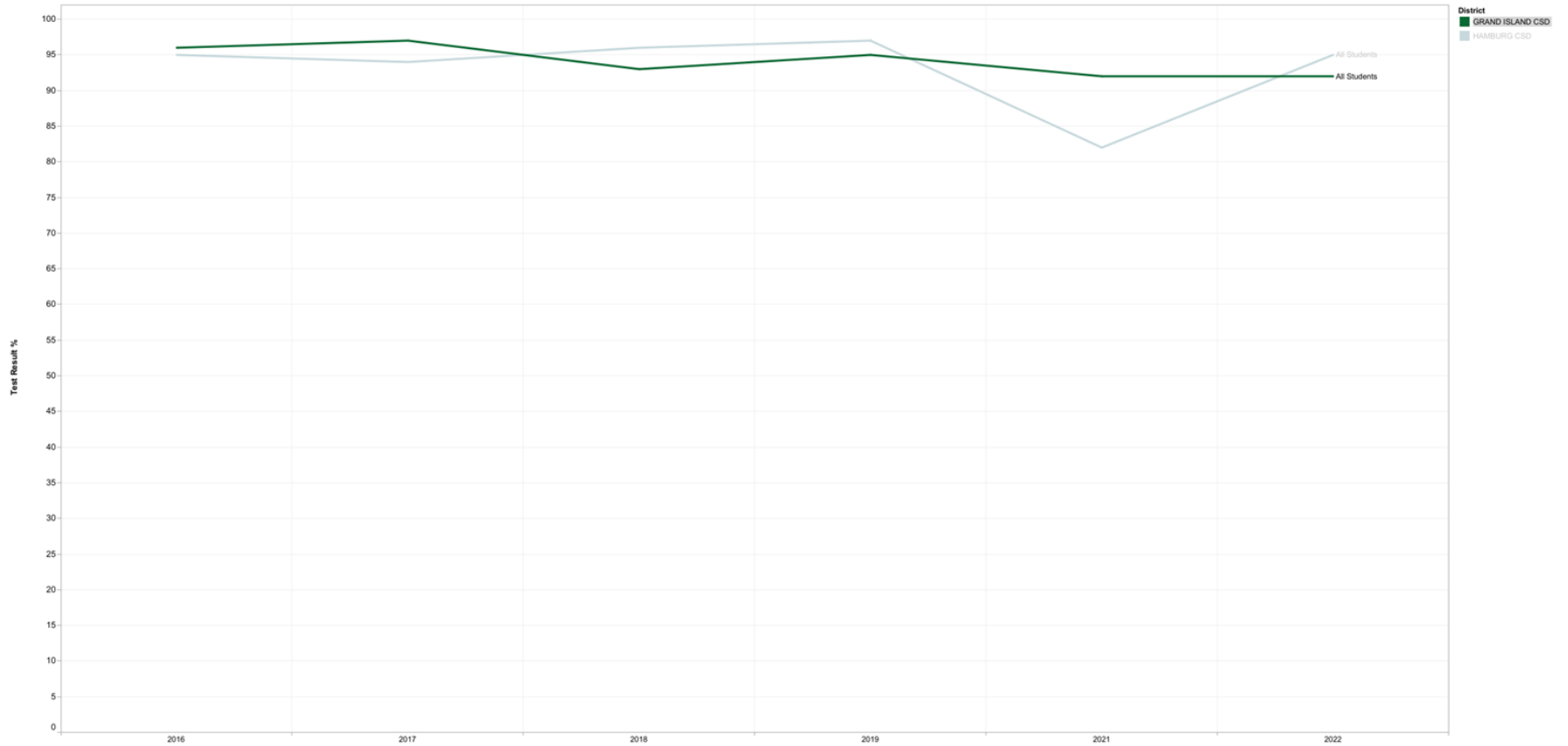


## The Journey- Graduation Rate and Advanced Regents Progress Over Time

Year	15-16	16-17	17-18	18-19	19-20	20-21	21-22
# in 2 year Algebra Course	72	48	44	8	13	10	8
# in PCM- 3rd year math Non-regents	71	57	53	39	26	28	37
# in Algebra 2-3rd year math regents	188	159	181	216	212	200	161
Graduation Rate	87%	94%	96%	93%	95%	96%	96%
Regents with Advanced Designation	42%	62%	58%	53%	70%	69%	78%

# NYS Regents

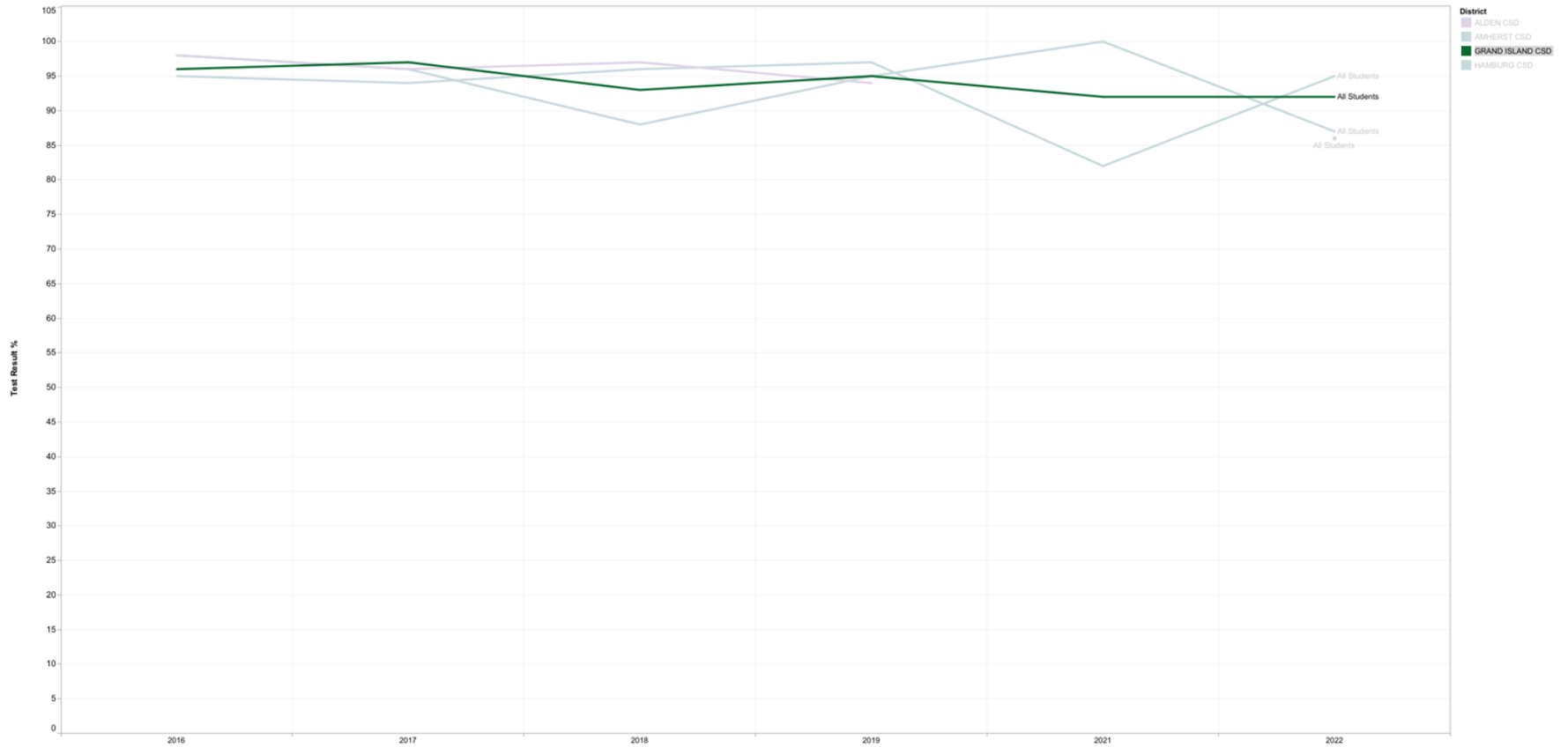
English Language Arts (ELA)  
Grand Island CSD, Hamburg CSD



# NYS Regents

## English Language Arts (ELA)

Alden CSD, Amherst CSD, Grand Island CSD, Hamburg CSD

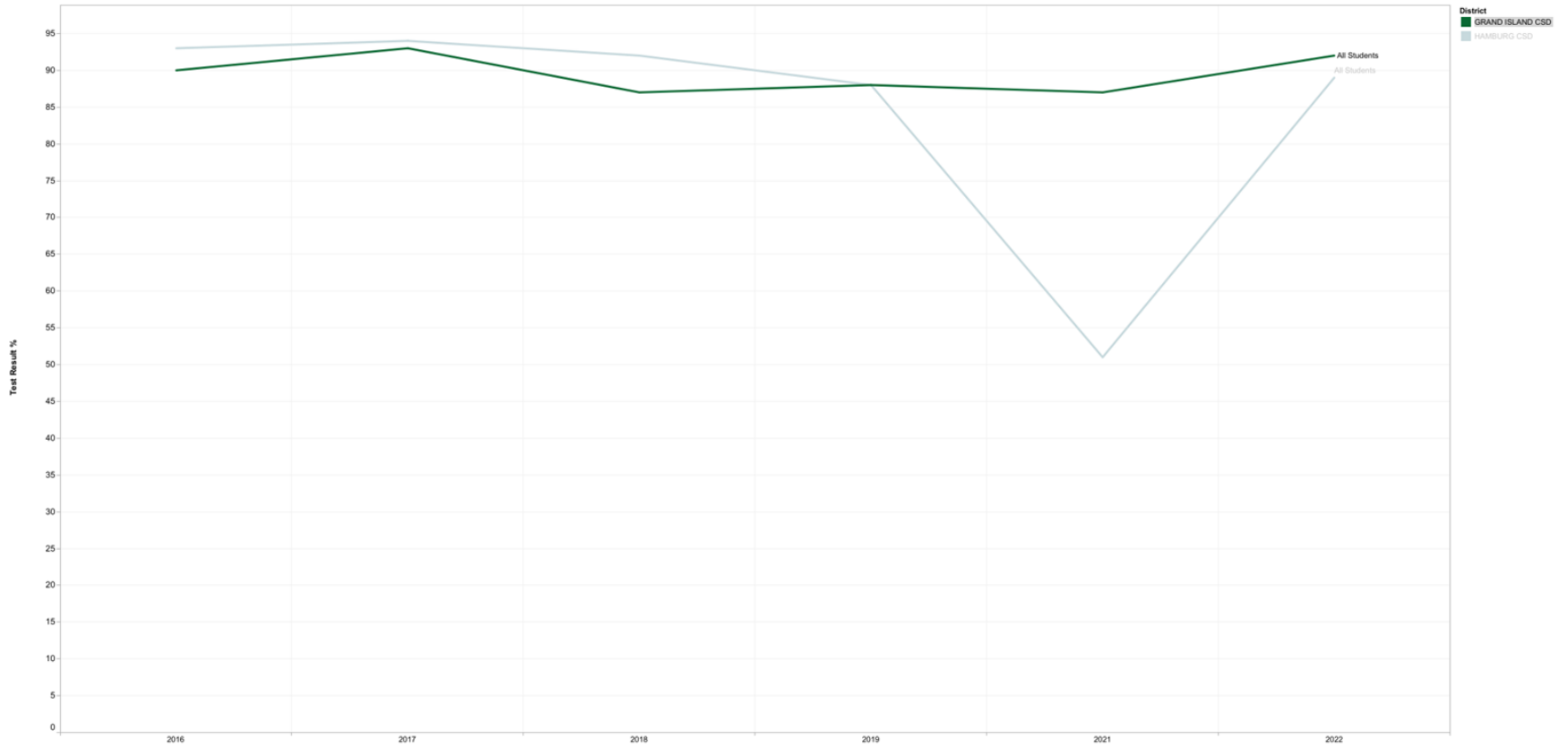




# NYS Regents

## Algebra I

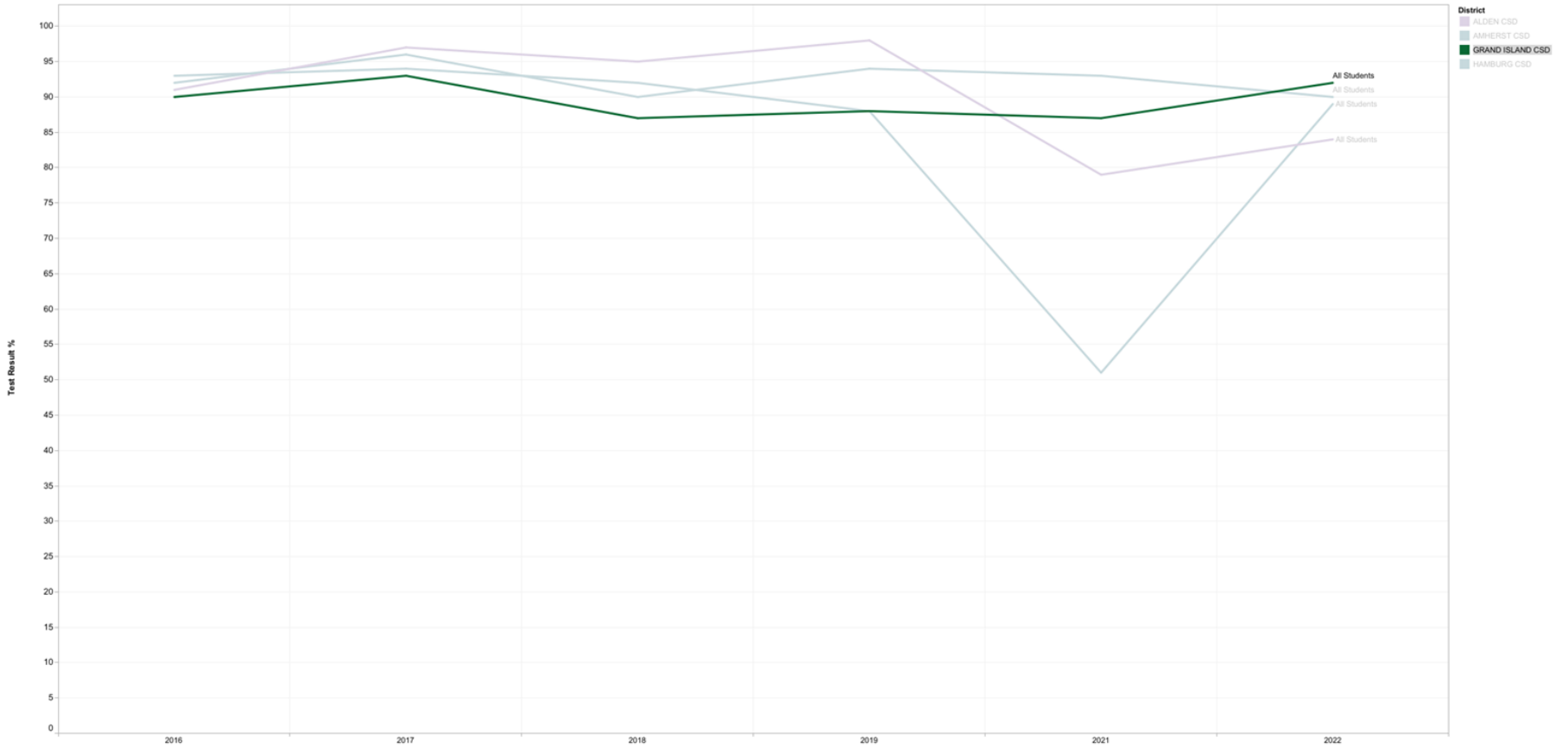
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# NYS Regents

## Algebra I

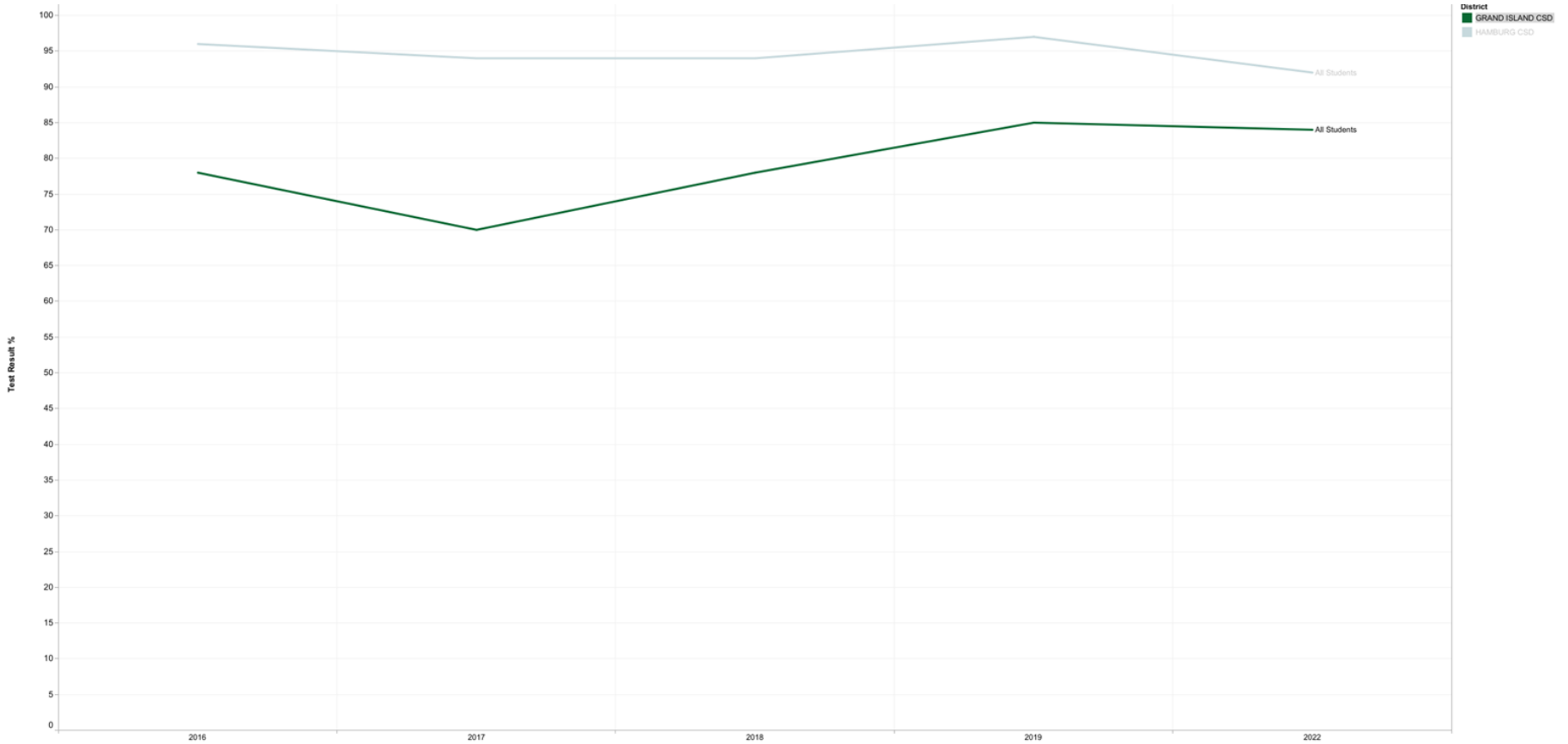
Alden CSD, Amherst CSD, Grand Island CSD, Hamburg CSD



# NYS Regents

## Geometry

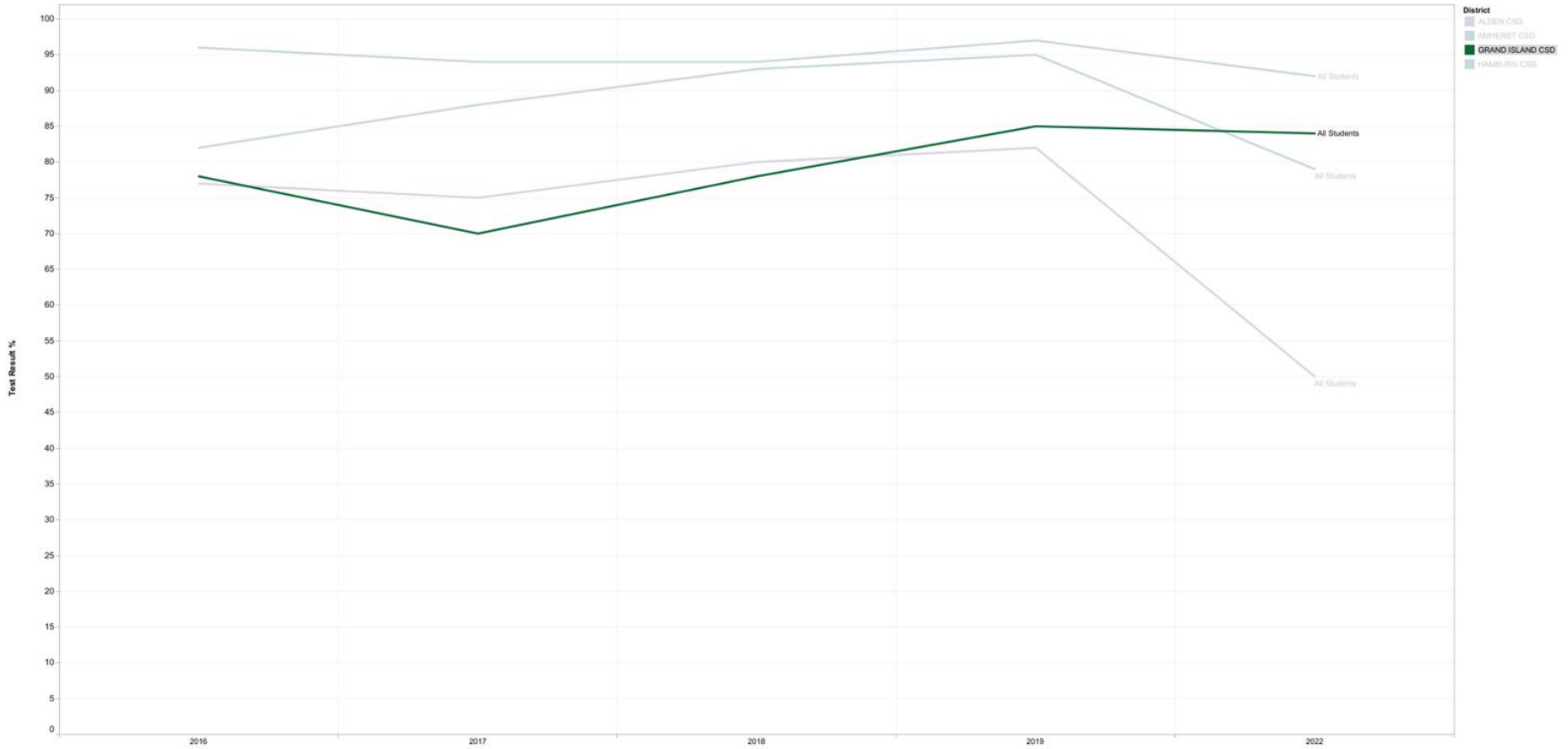
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# NYS Regents

## Geometry

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# NYSE/IT Assessments

## Math, Grade 3

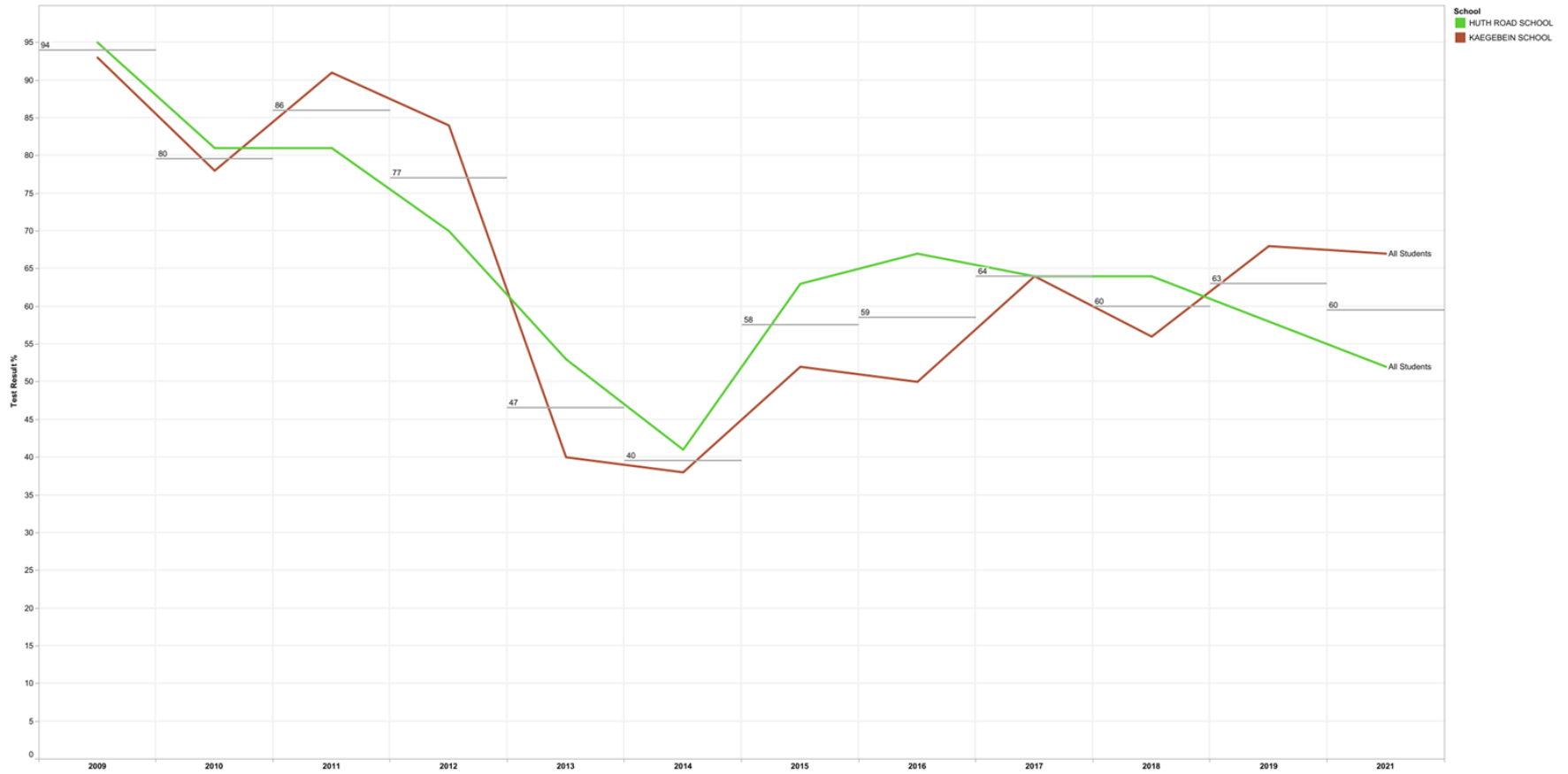
Huth Road School & Kaegebein School



# NYSE/IT Assessments

## Math, Grade 4

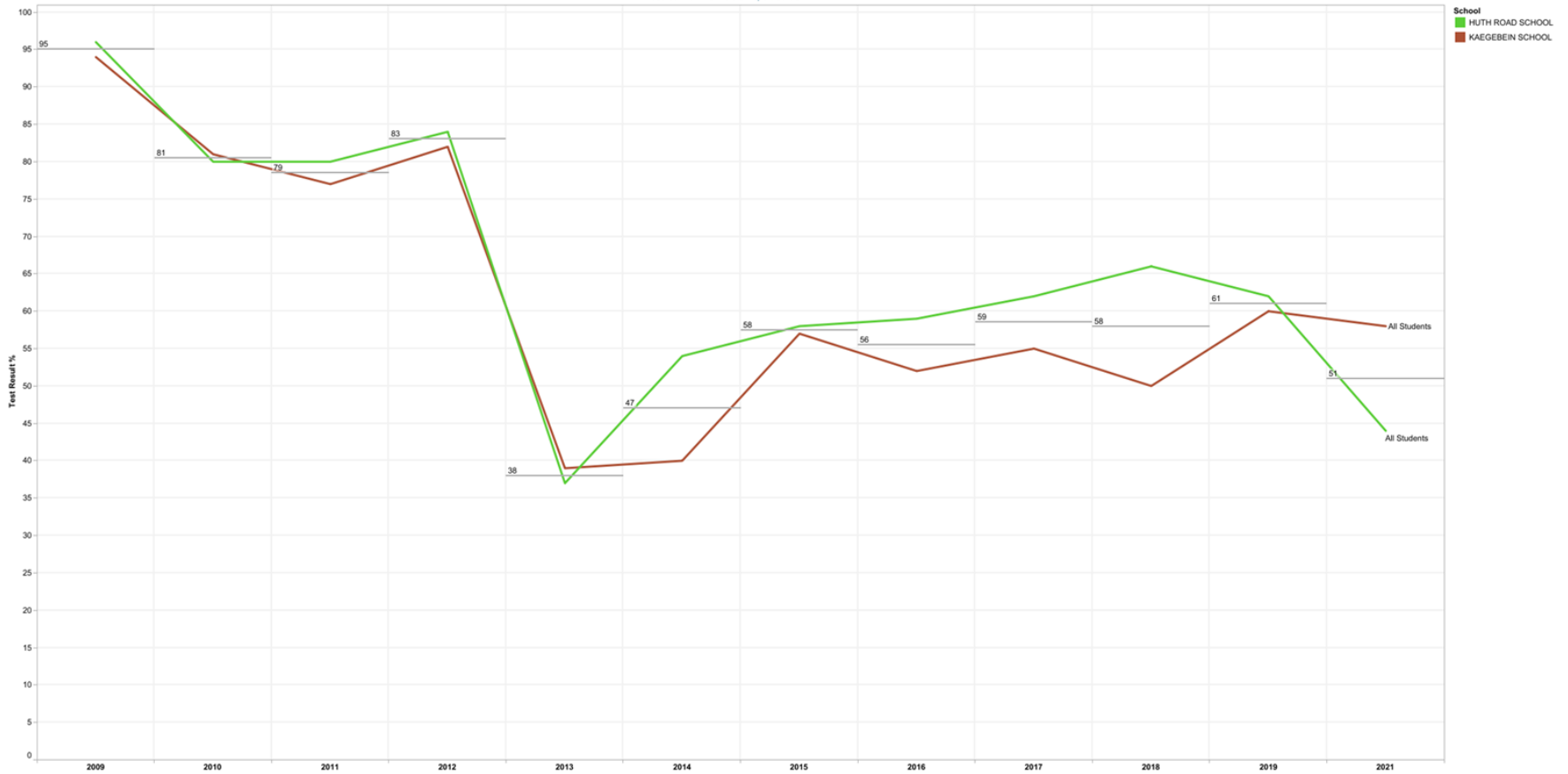
Huth Road School & Kaegebein School



# NYSE/IT Assessments

## Math, Grade 5

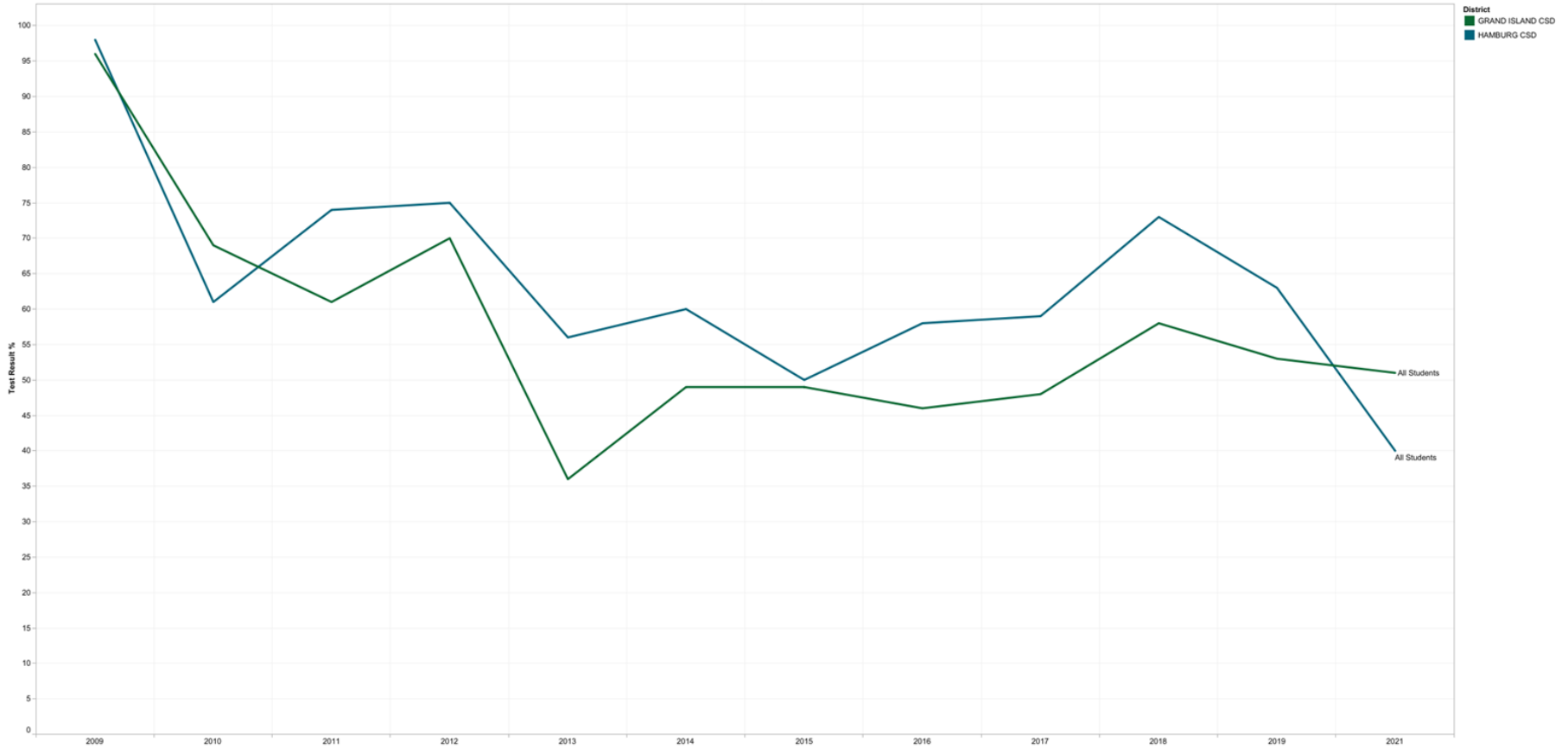
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# NYSE/IT Assessments

## Grade 3, Math

Grand Island CSD, Hamburg CSD





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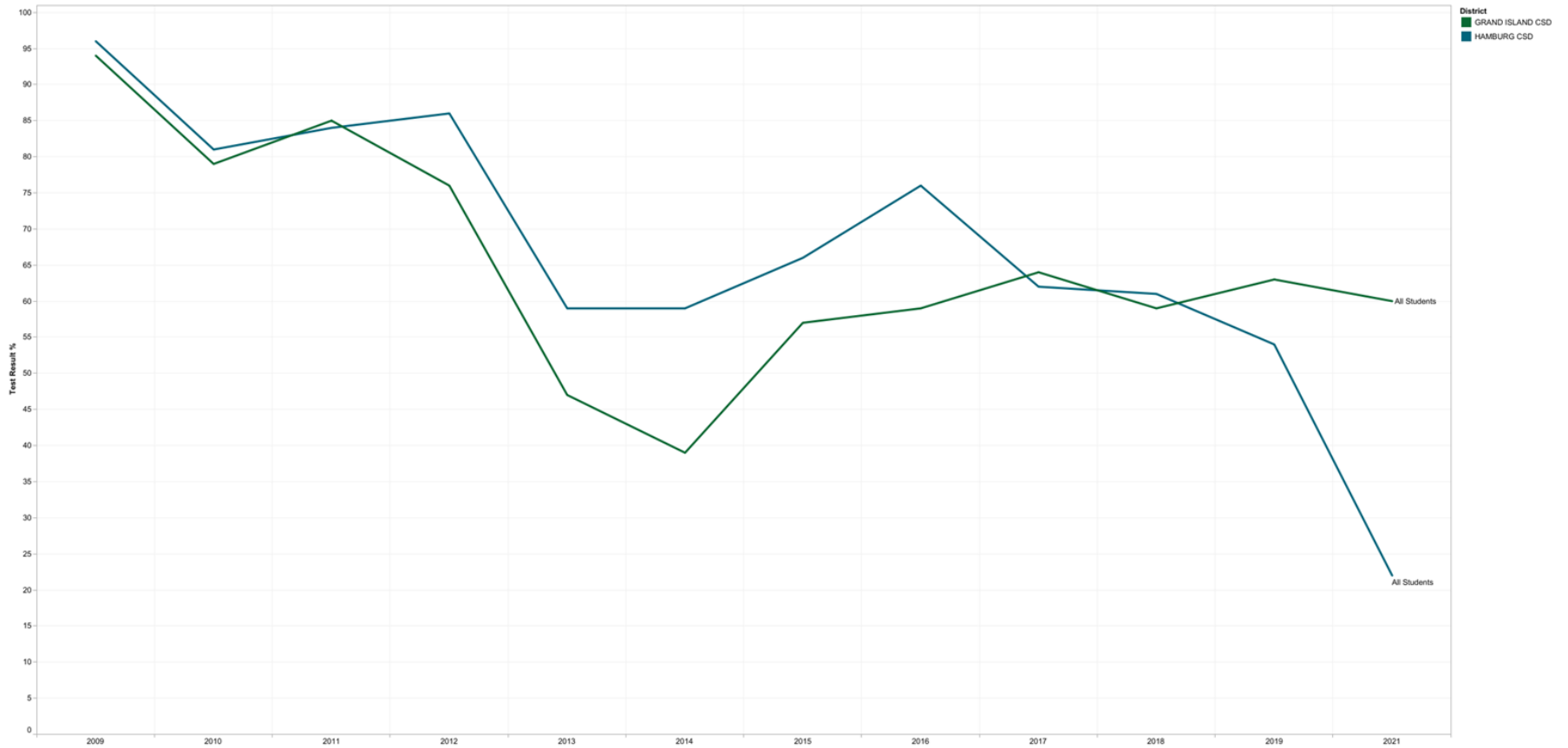
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## Grade 4, Math

Grand Island CSD, Hamburg CSD



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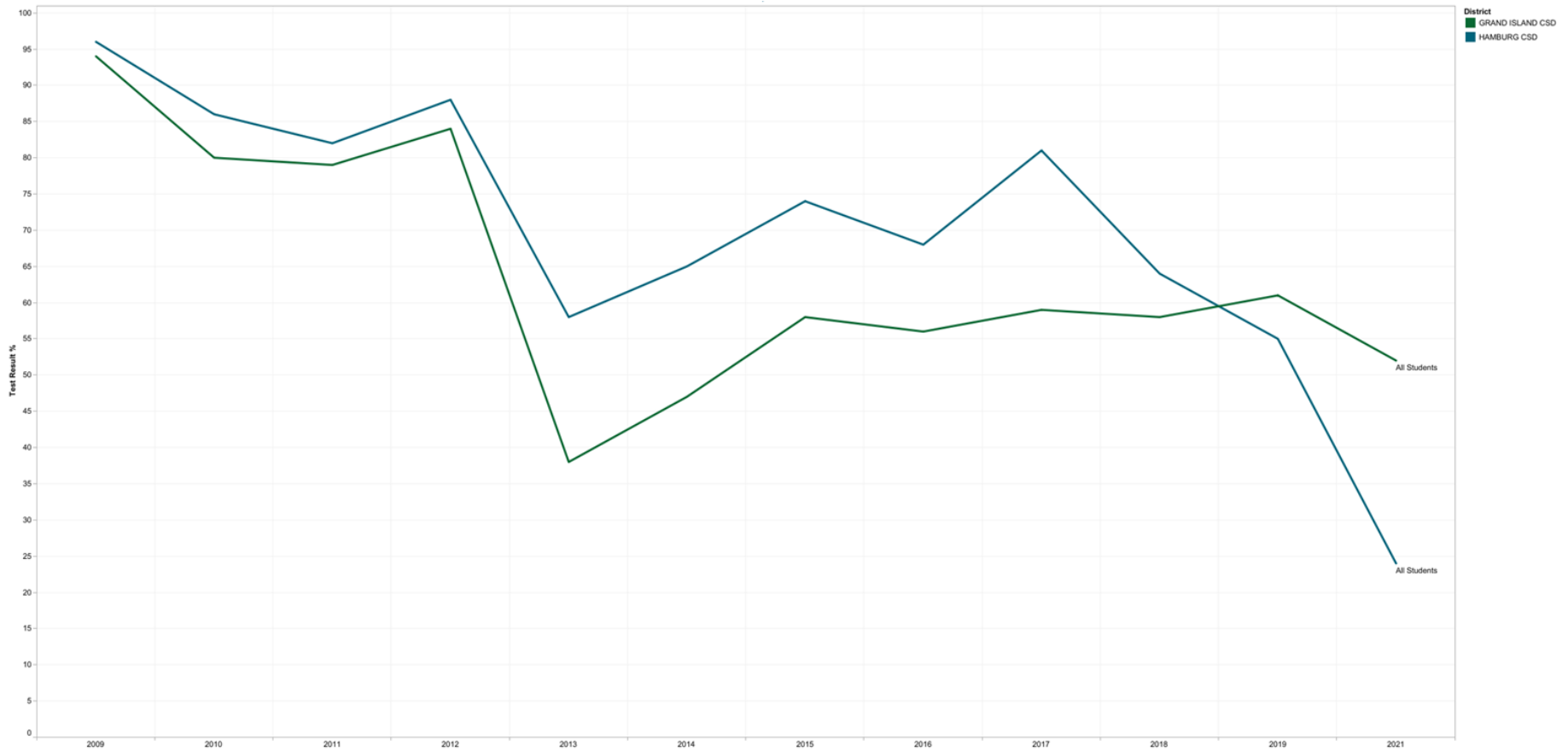
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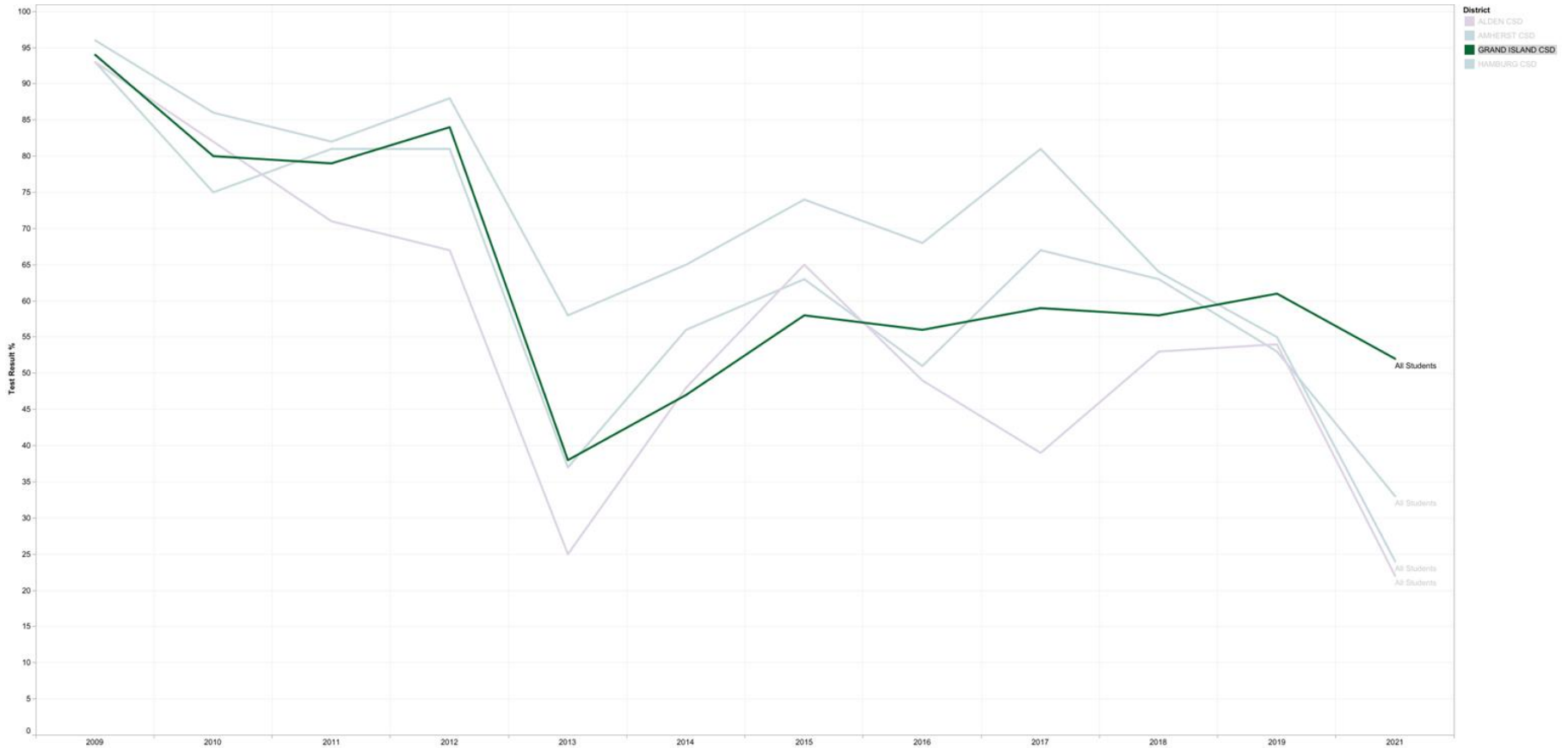
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# NYSE/IT Assessments

## English Language Arts (ELA), Grade 3

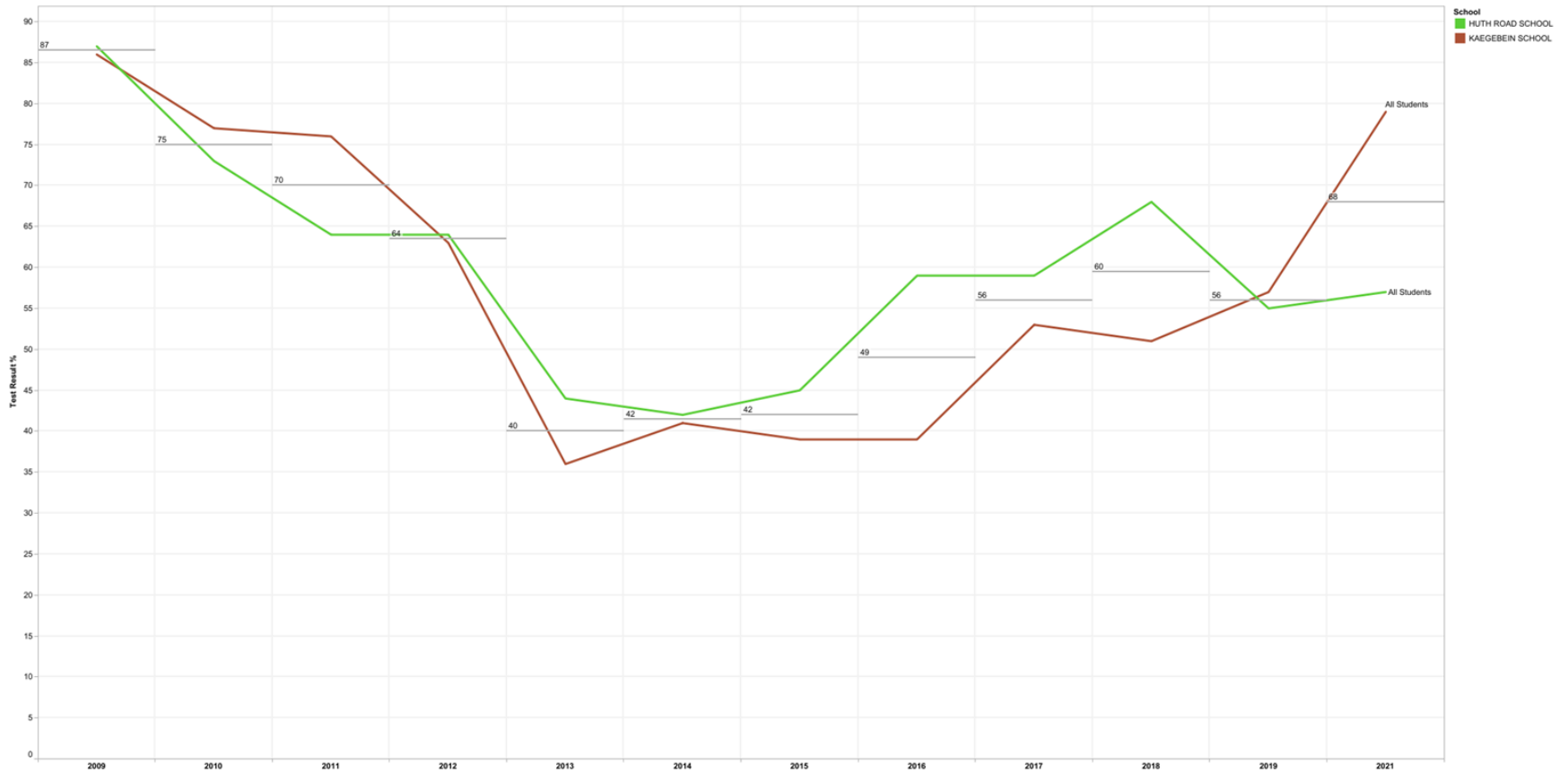
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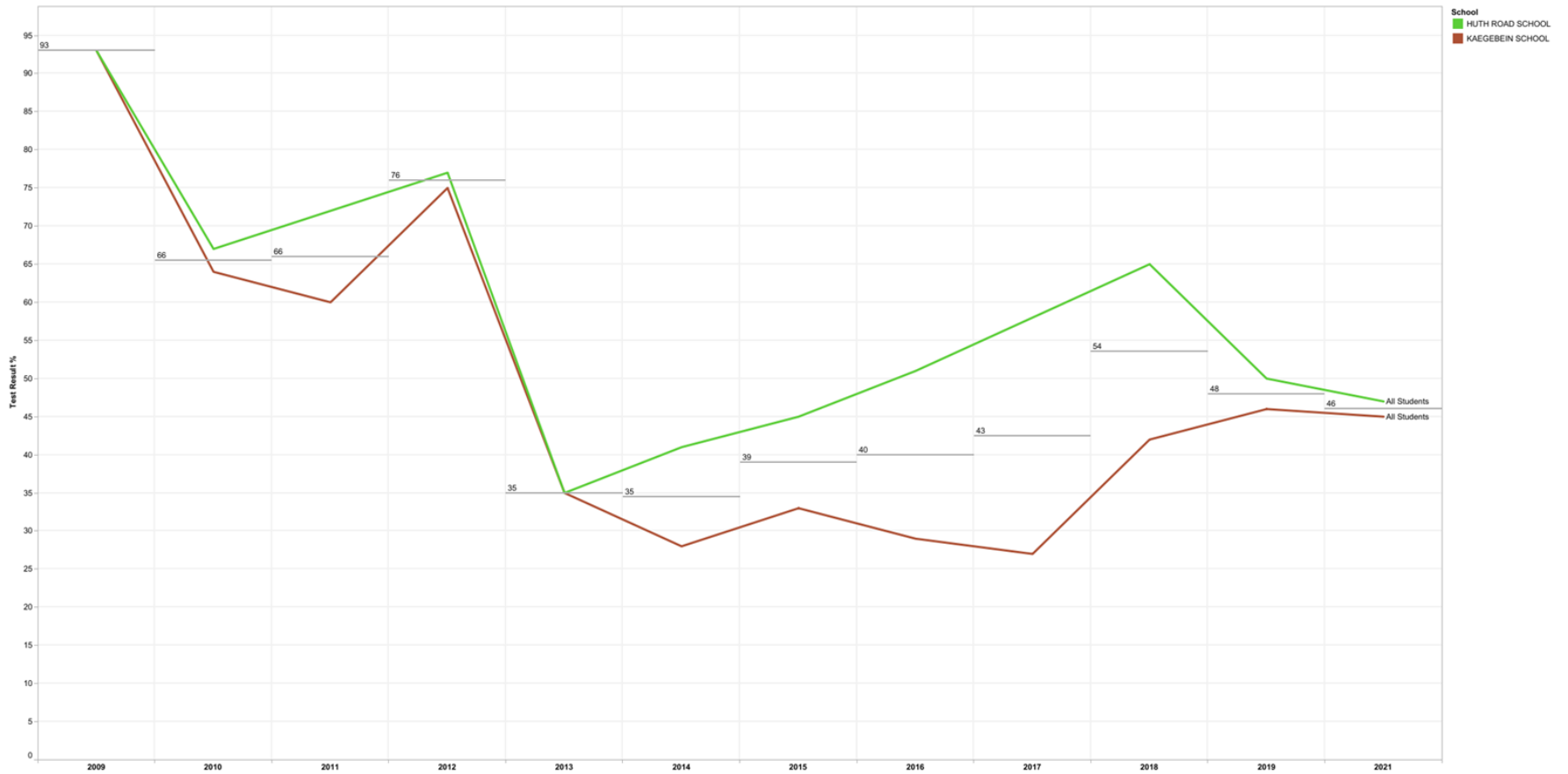
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## English Language Arts (ELA), Grade 5

Huth Road School & Kaegebein School





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English Language Arts (ELA), Grade 3

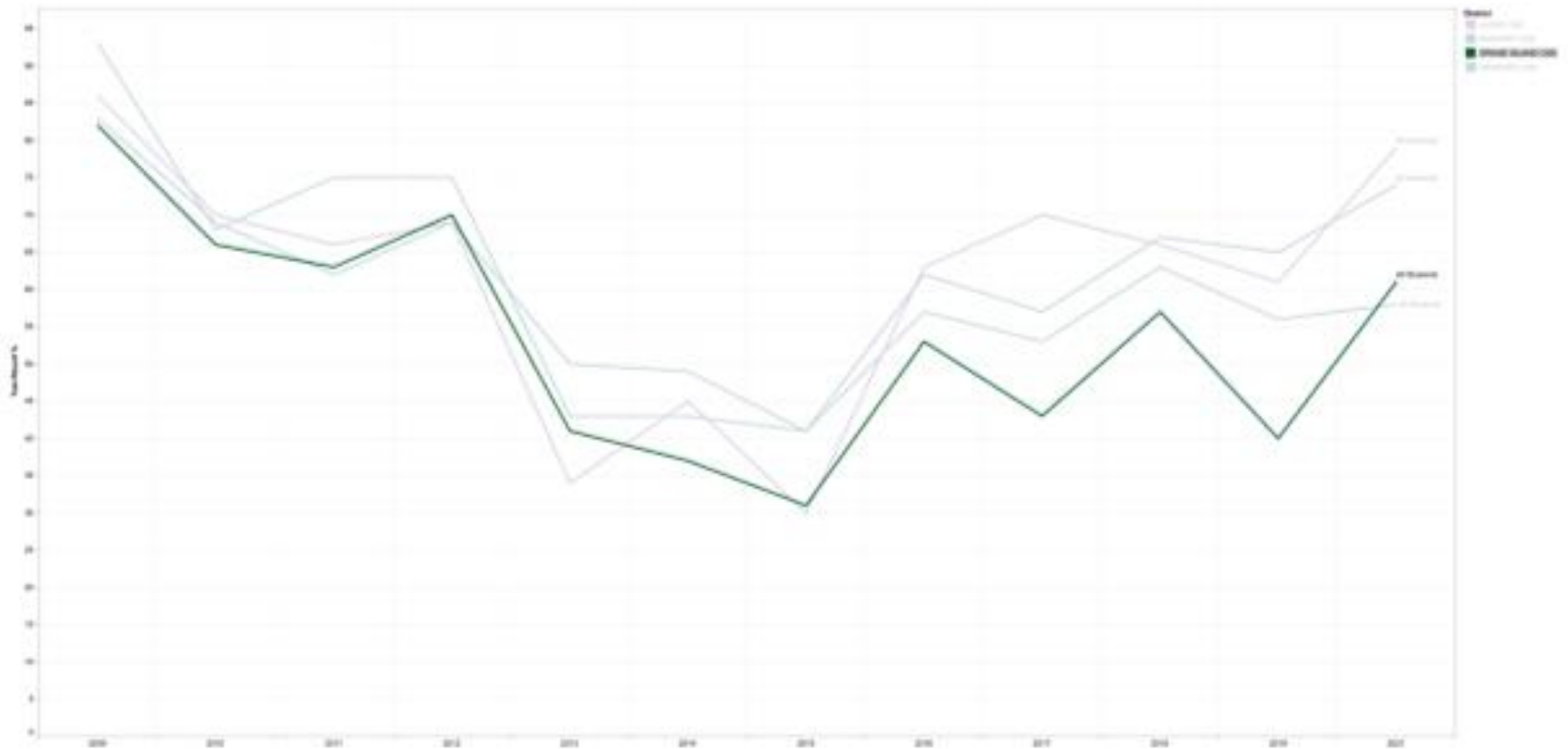
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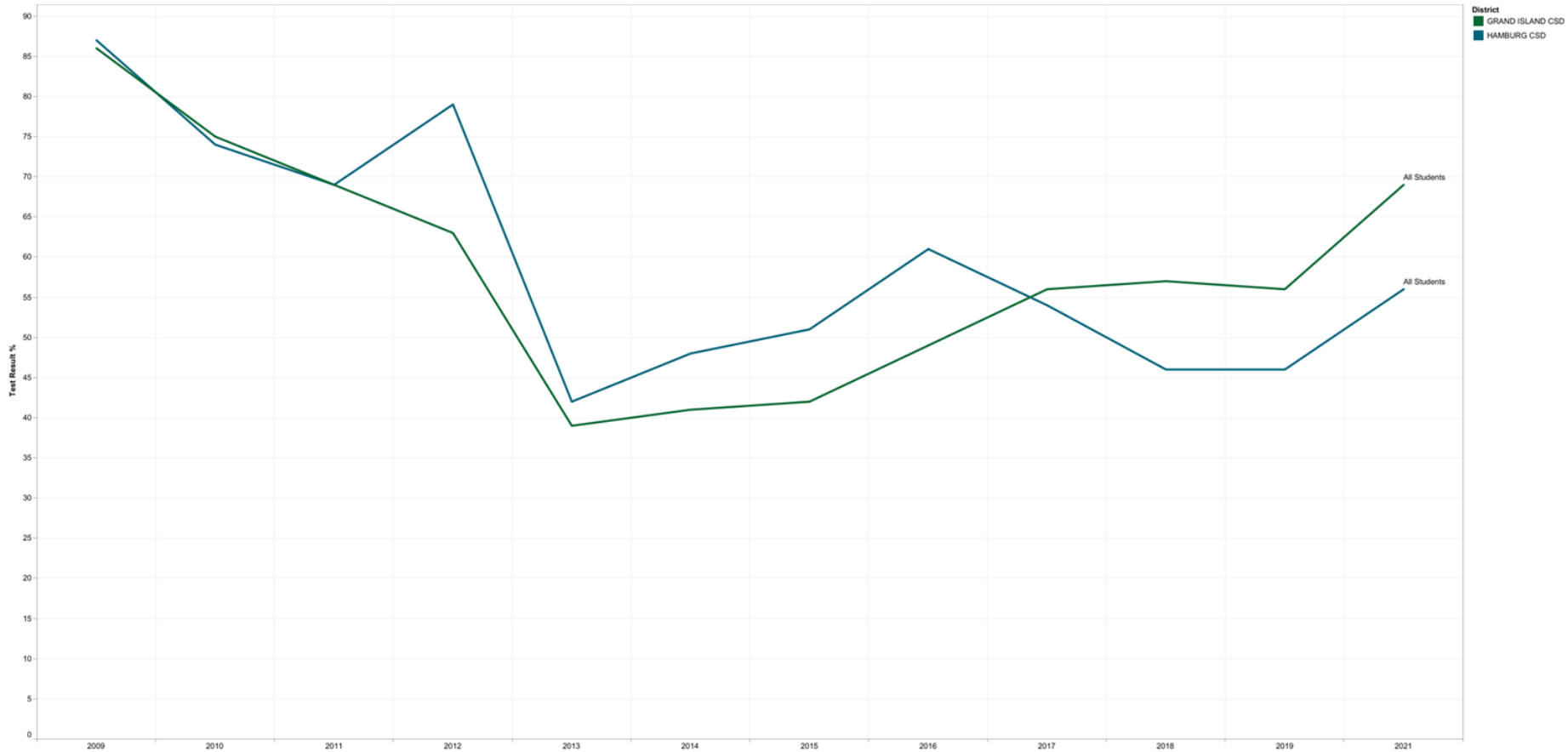
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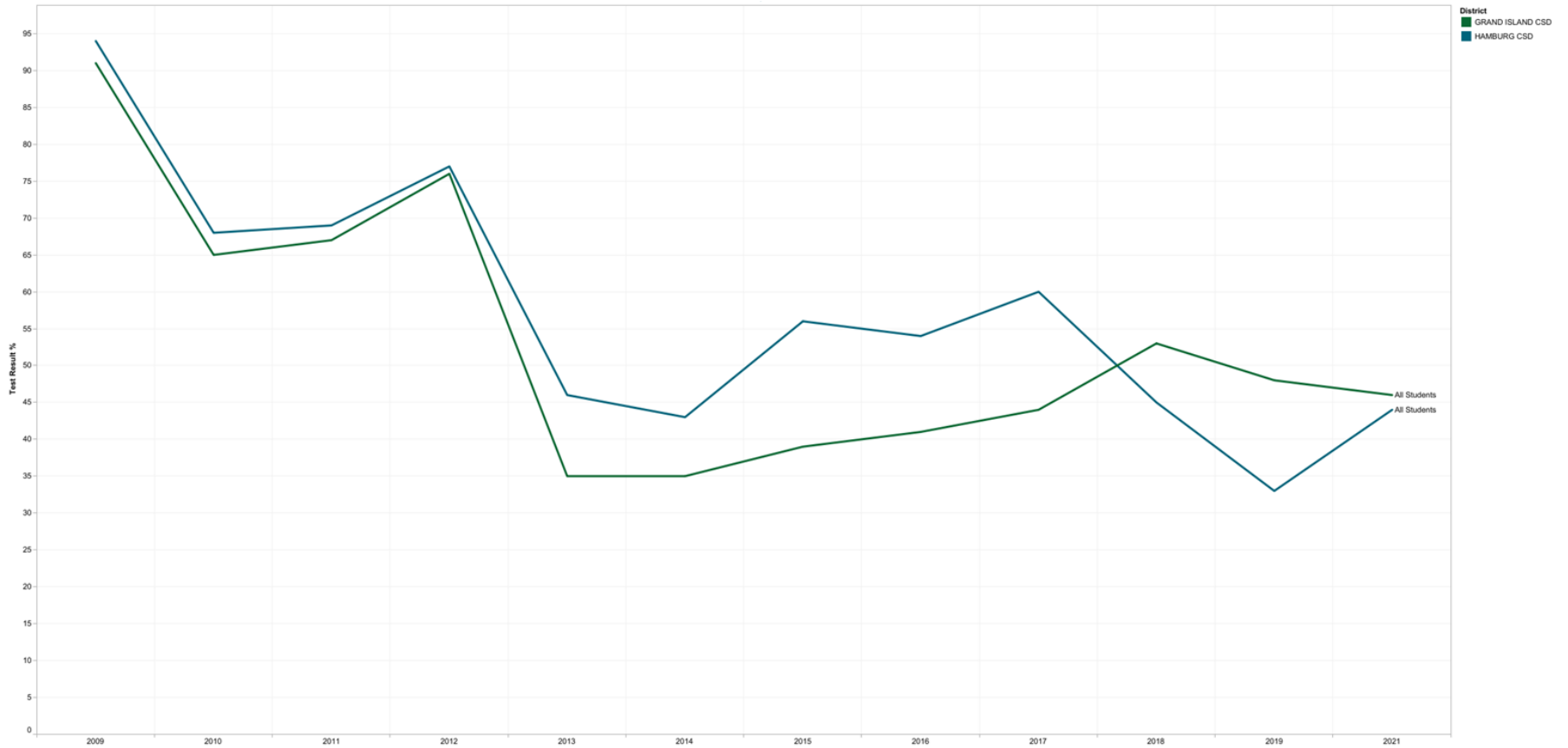
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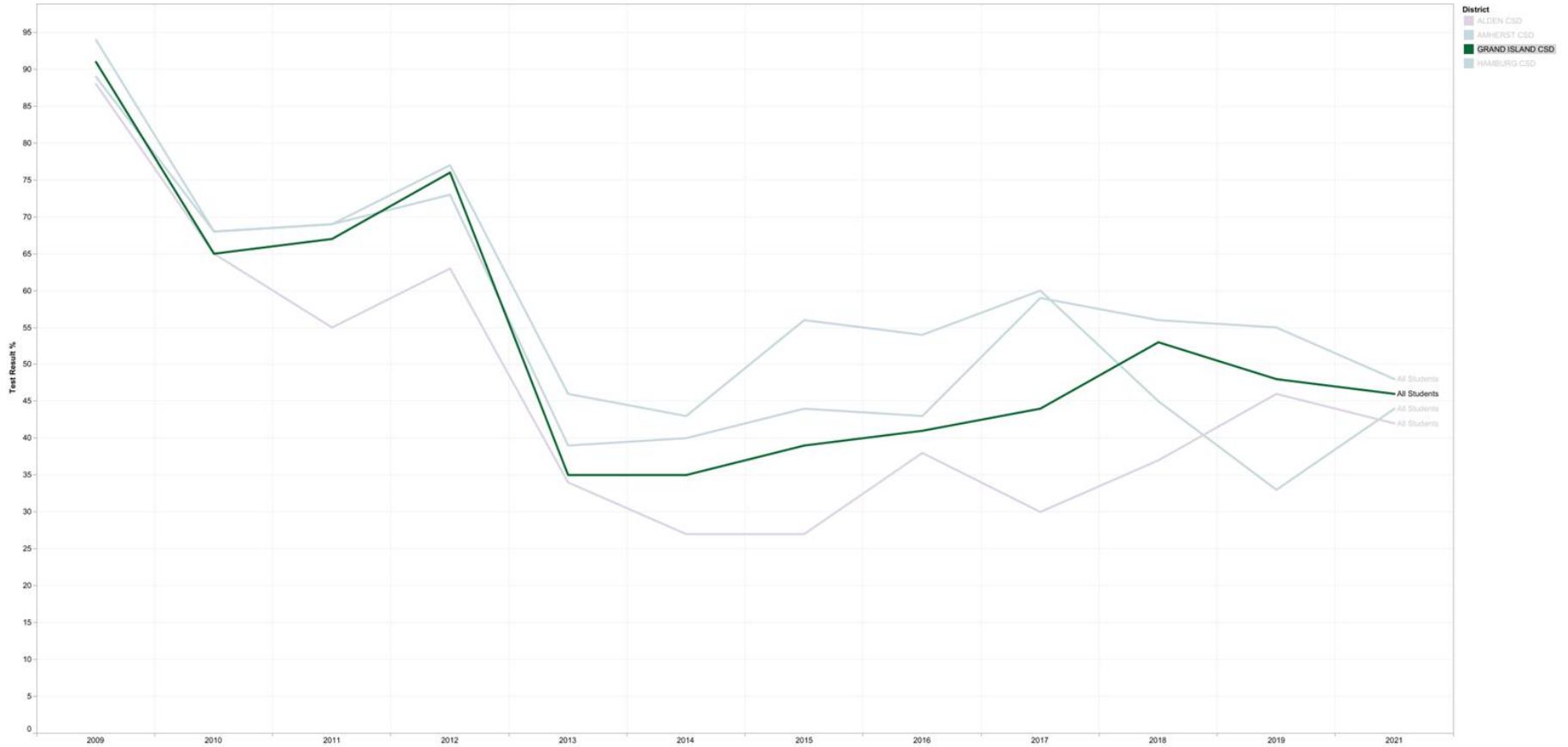
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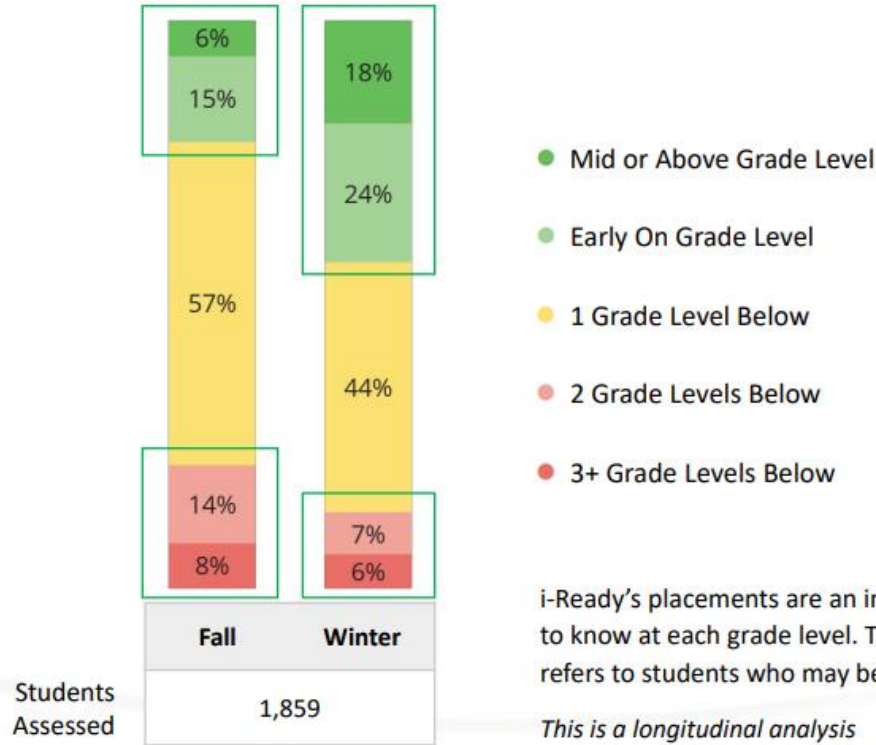
# iReady Midyear Data

## Mathematics



# How Have Relative Placements Changed From Fall to Winter?

Placement Distribution, Fall 22-23 to Winter 22-23



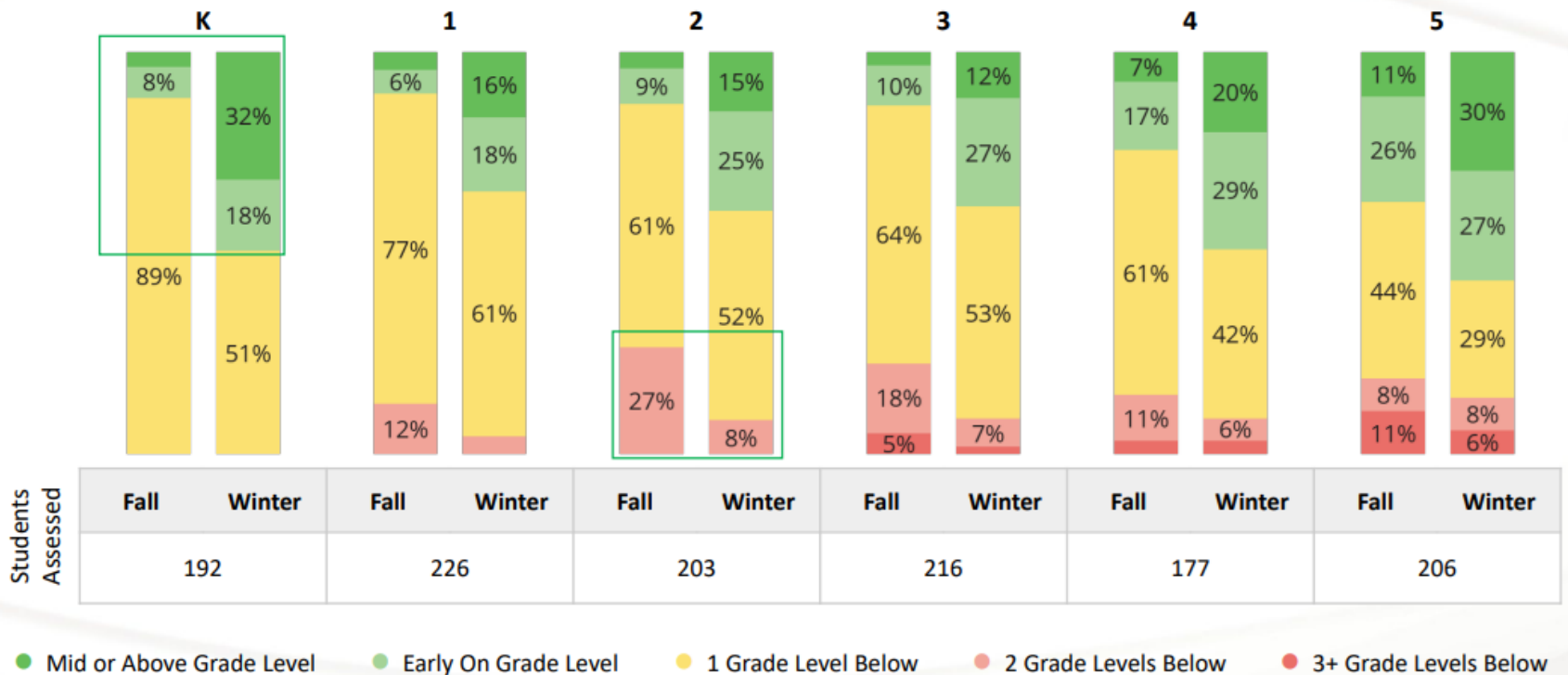
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*This is a longitudinal analysis*



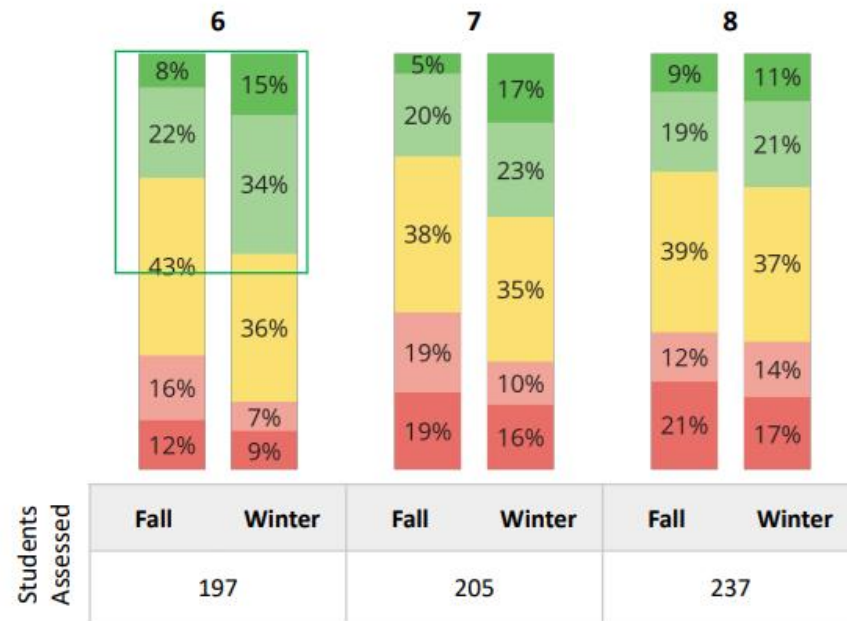
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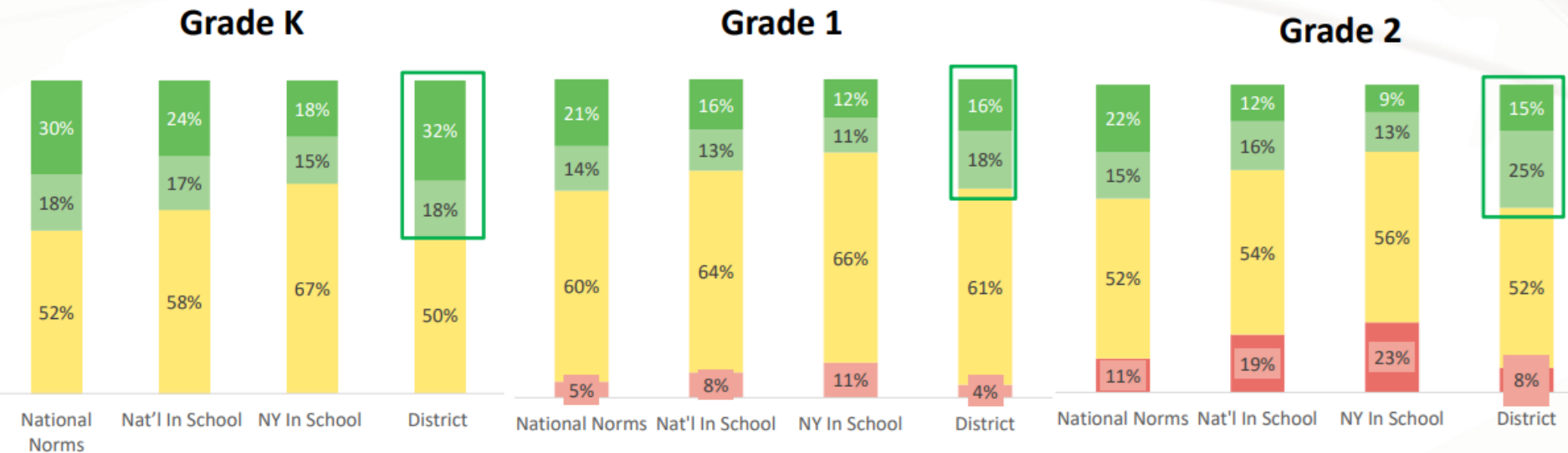


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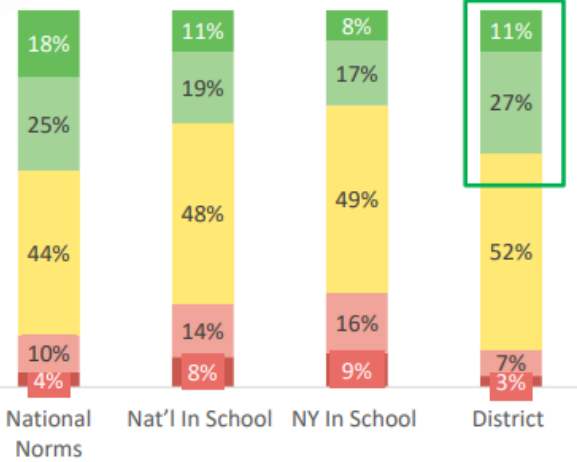
# National Norms and New York Placement Distribution By Grade as of 2-5



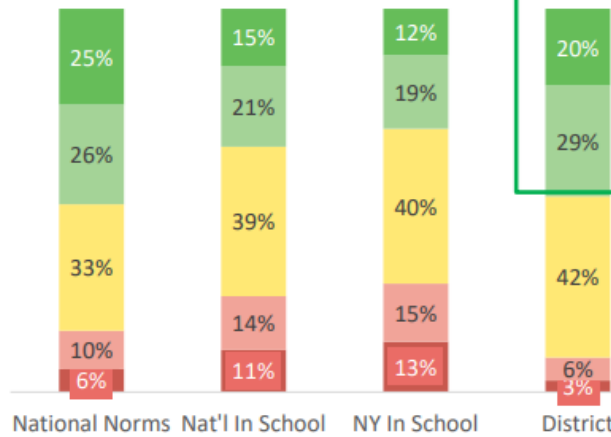
	Grade K	Grade 1	Grade 2
National In School	771,986	928,727	954,675
New York In School	58,621	67,544	72,354
District	197	227	204

# National Norms and New York Placement Distribution By Grade as of 2-5

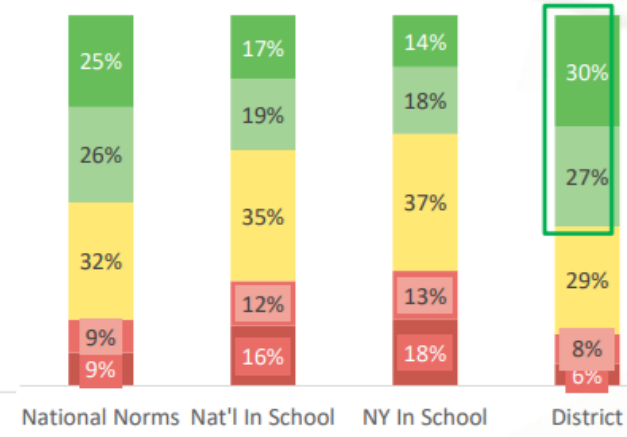
## Grade 3



## Grade 4



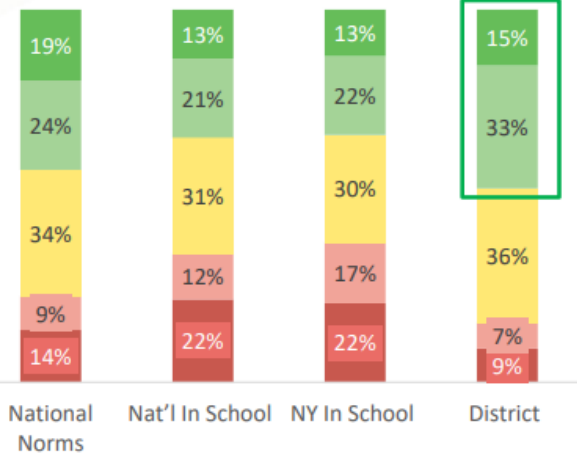
## Grade 5



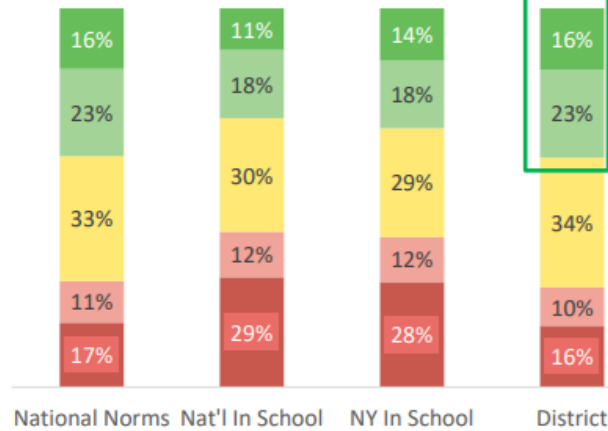
	Grade 3	Grade 4	Grade 5
National In School	990,579	980,822	976,282
New York In School	80,501	80,368	82,365
District	218	177	208

# National Norms and New York Placement Distribution By Grade as of 2-5

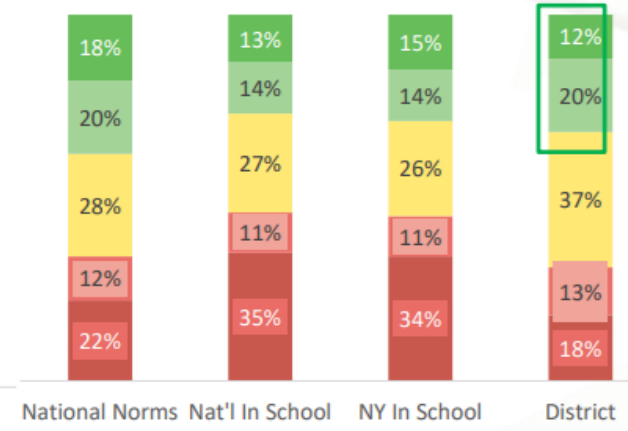
## Grade 6



## Grade 7



## Grade 8



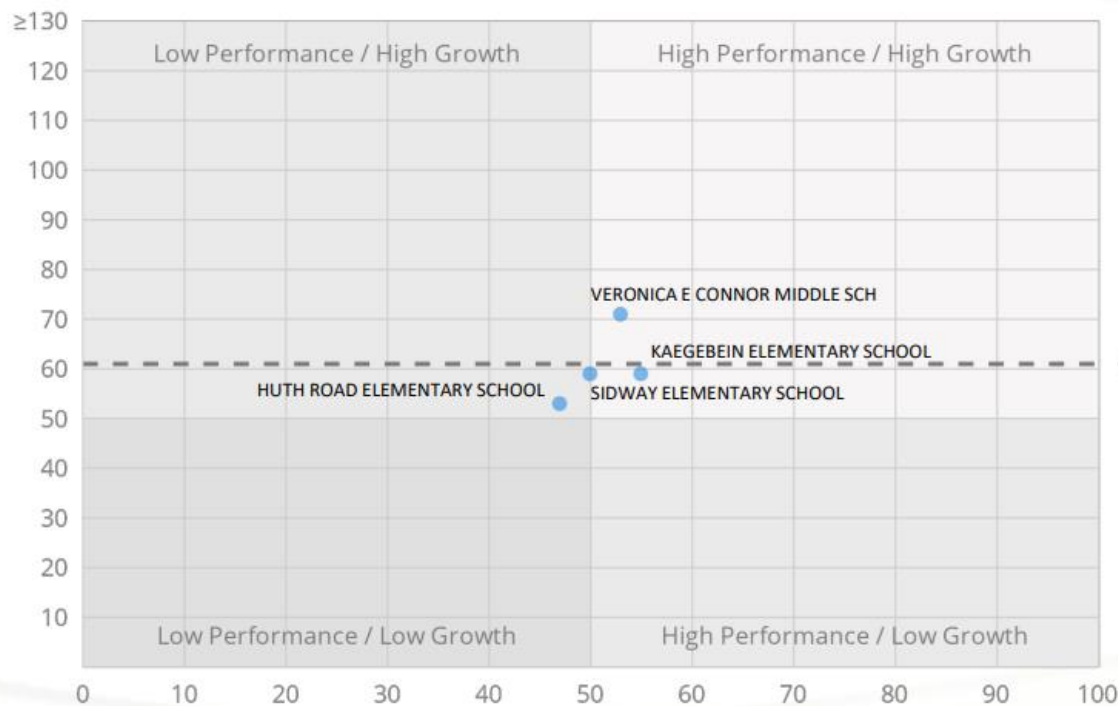
	Grade 6	Grade 7	Grade 8
National In School	823,497	725,564	695,135
New York In School	73,292	67,286	61,932
District	201	201	243

# How Did Students in Schools Across the District Grow from Fall to Winter?

Comparison of Median Student Performance and Median Percent of Typical Growth

## Growth

Median percent of typical growth achieved, differentiated by fall placement levels



National median percent of typical growth at 16-18 weeks (Grades K-8 as observed in 2017-2018)

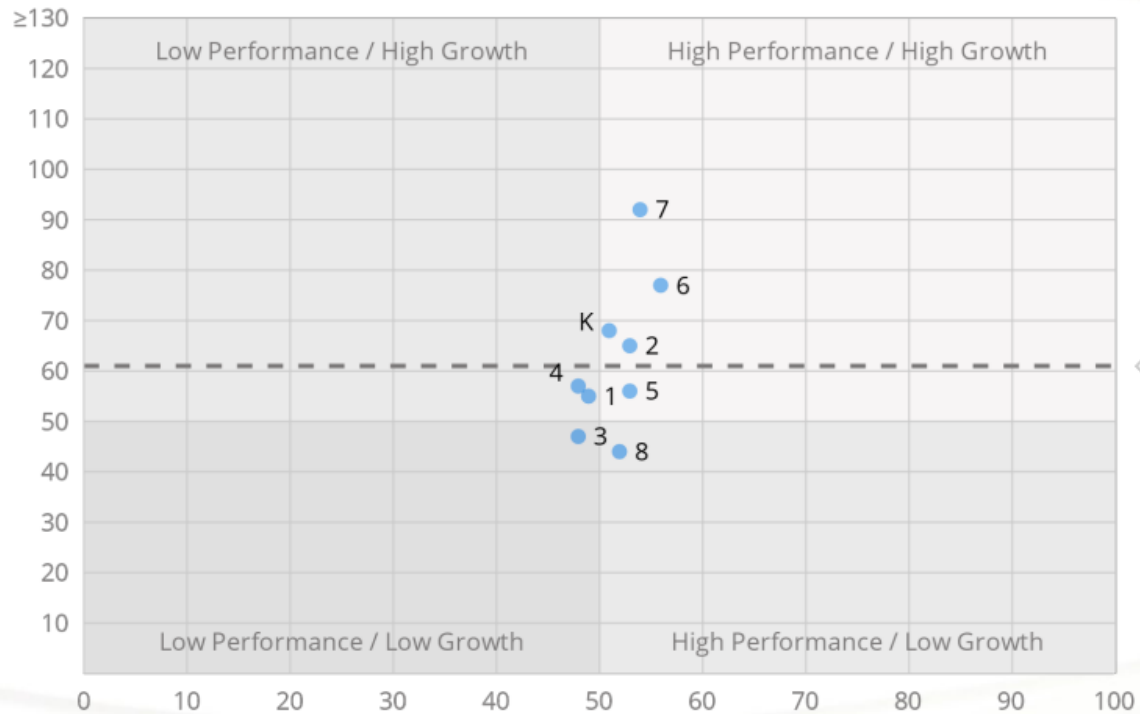
**Performance** Median student performance relative to historical 18-19 norms (50<sup>th</sup> percentile is the national median)

# How Did Students Across the District Grow From Fall to Winter?

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## Performance

Median student performance relative to historical 18-19 norms (50<sup>th</sup> percentile is the national median)

# iReady Midyear Data

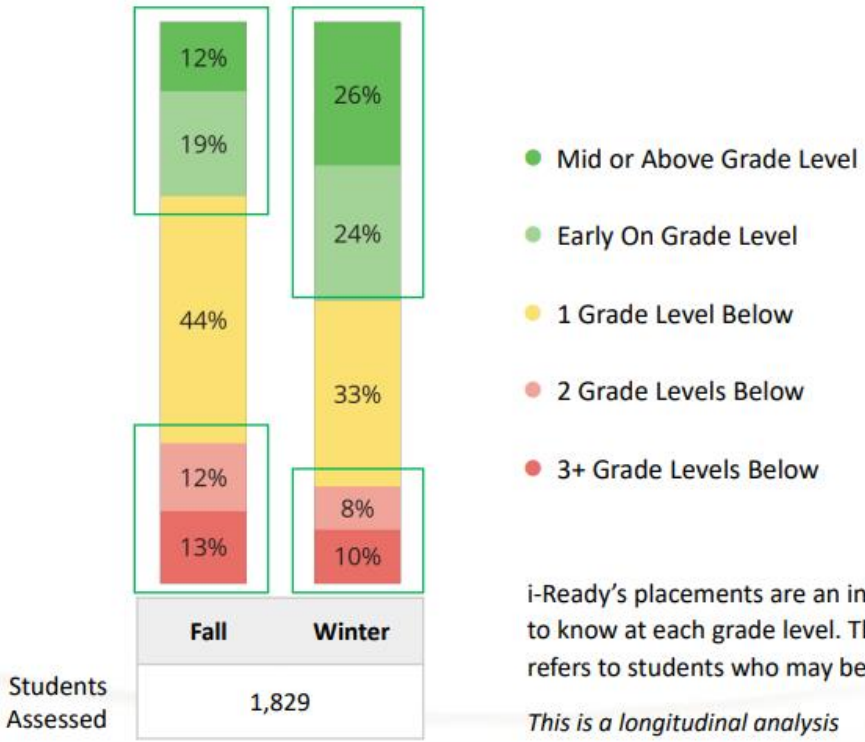
ELA





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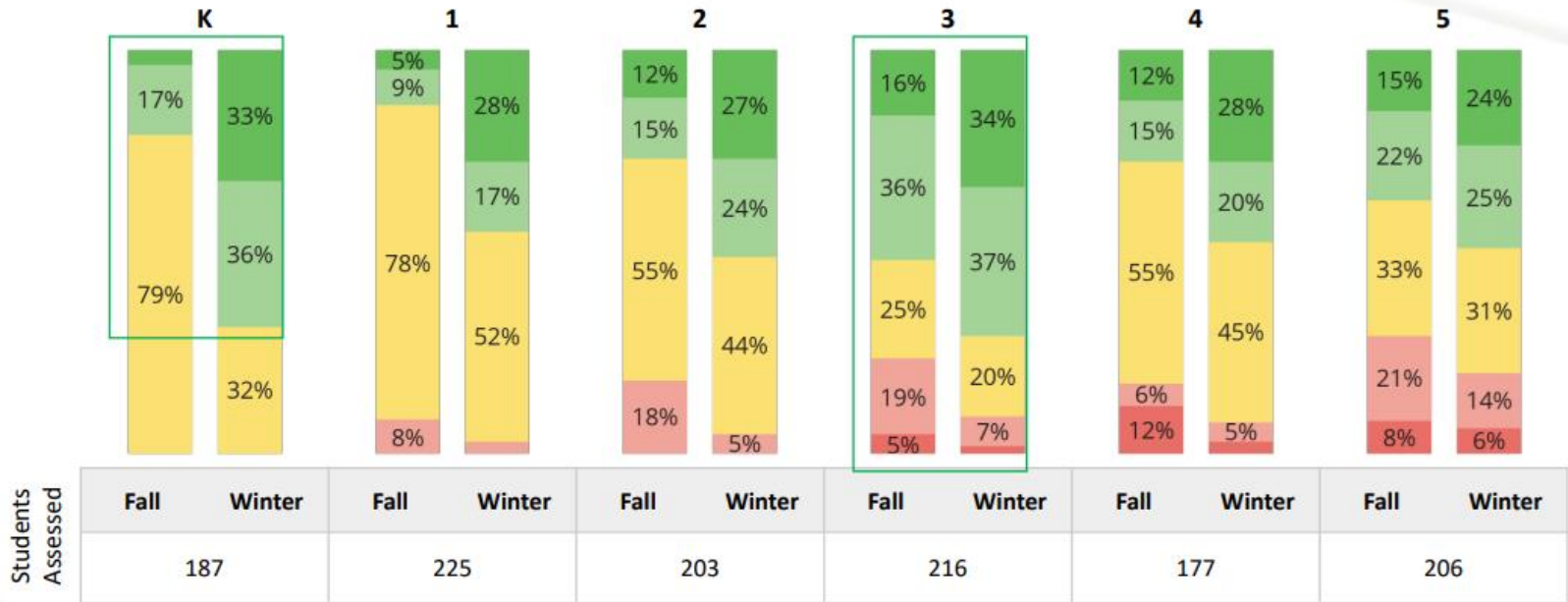
- Mid or Above Grade Level
- Early On Grade Level
- 1 Grade Level Below
- 2 Grade Levels Below
- 3+ Grade Levels Below

i-Ready's placements are an indication of what students are expected to know at each grade level. The mid or above grade level placement refers to students who may be considered proficient for their grade.

*This is a longitudinal analysis*

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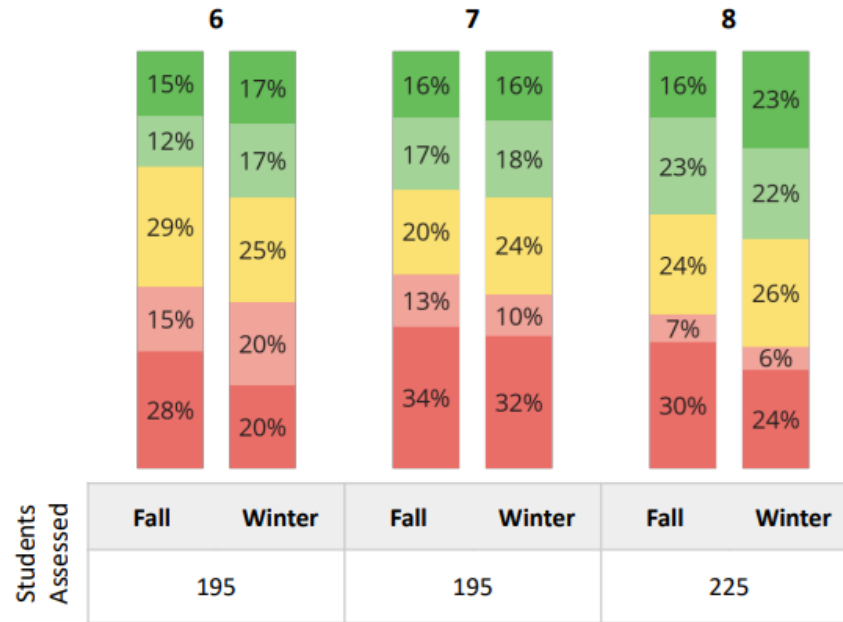


● Mid or Above Grade Level   ● Early On Grade Level   ● 1 Grade Level Below   ● 2 Grade Levels Below   ● 3+ Grade Levels Below

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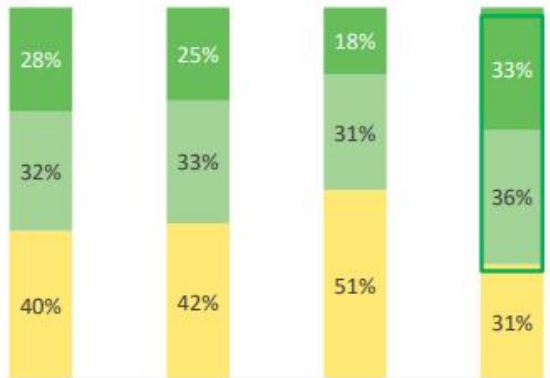


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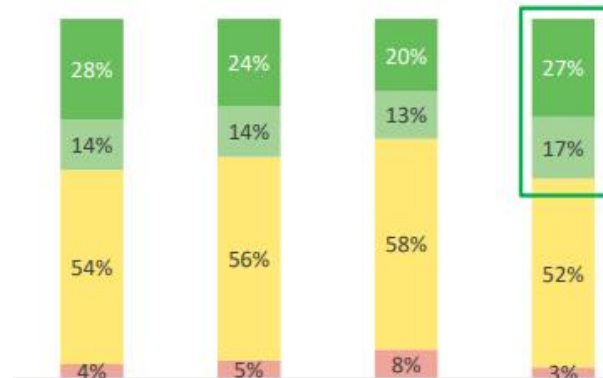
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# National Norms and New York Placement Distribution By Grade as of 2-5

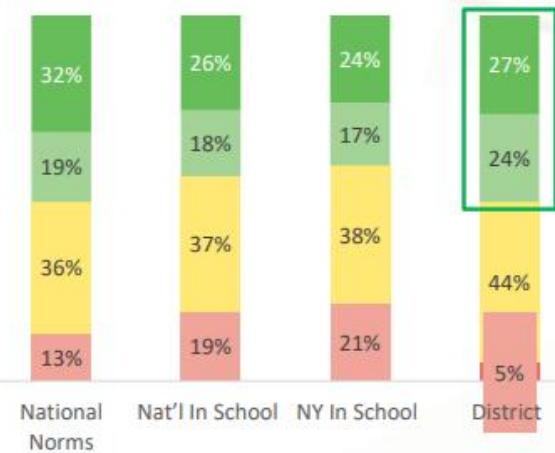
## Grade K



## Grade 1



## Grade 2



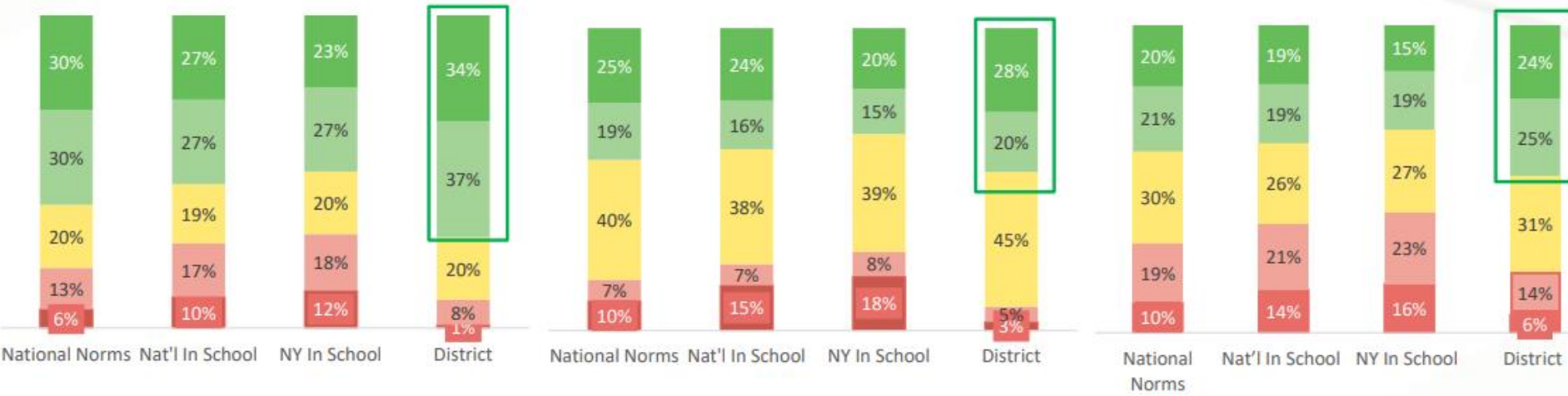
	Grade K	Grade 1	Grade 2
National In School	620,866	771,309	808,459
New York In School	47,049	56,489	62,352
District	196	226	203

# National Norms and New York Placement Distribution By Grade as of 2-5

## Grade 3

## Grade 4

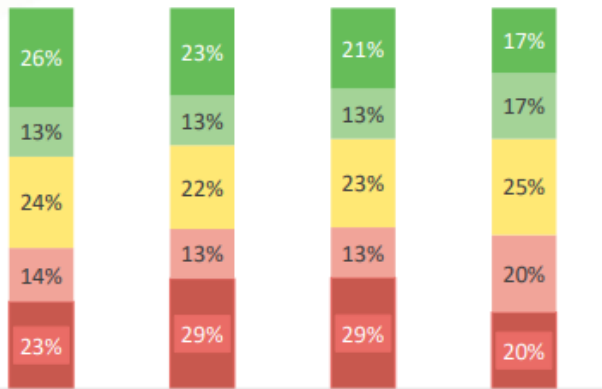
## Grade 5



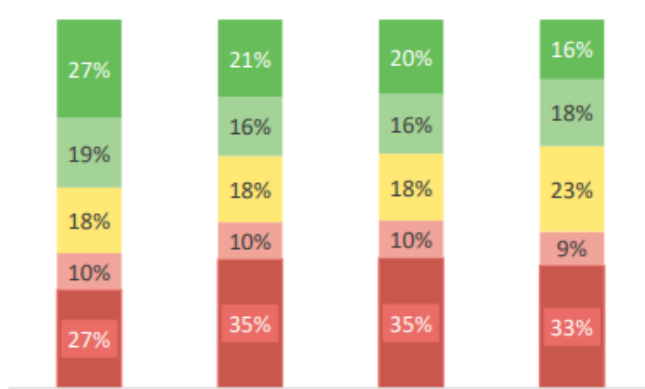
	Grade 3	Grade 4	Grade 5
National In School	868,691	867,630	867,063
New York In School	77,543	77,846	79,204
District	218	177	208

# National Norms and New York Placement Distribution By Grade as of 2-5

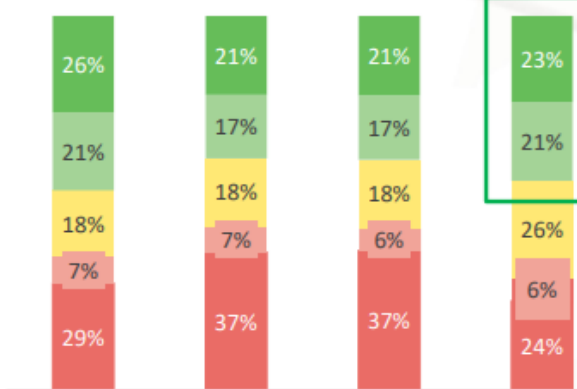
## Grade 6



## Grade 7



## Grade 8



	Grade 6	Grade 7	Grade 8
National In School	737,511	670,411	663,442
New York In School	69,719	64,575	63,837
District	197	201	234

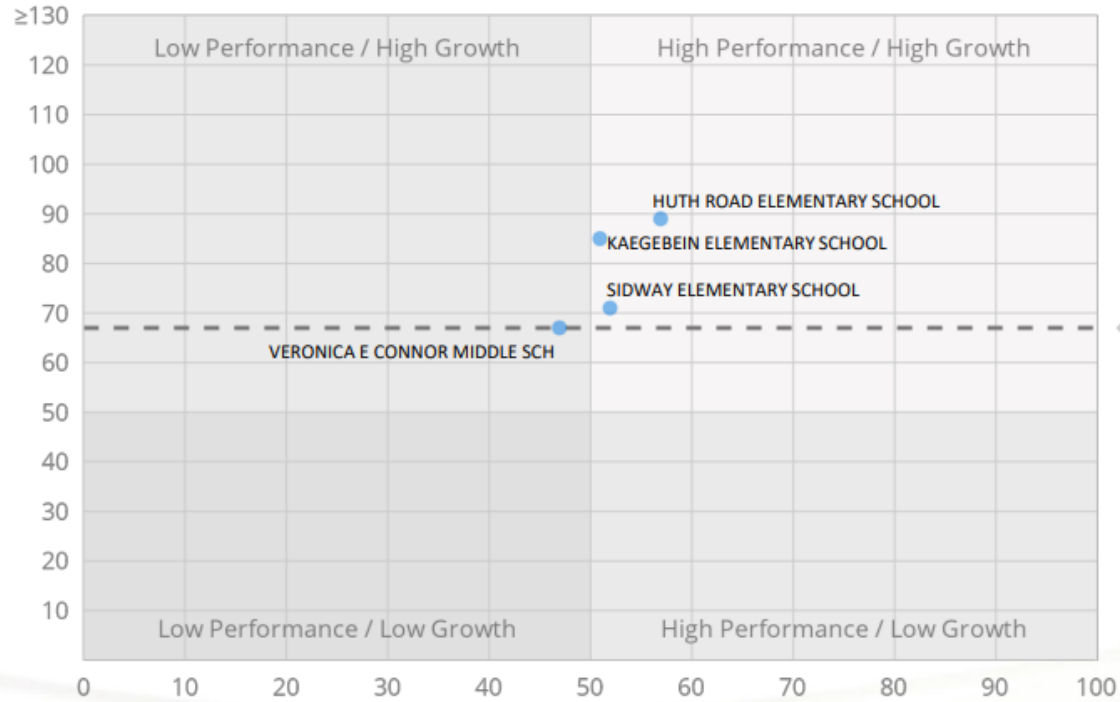


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National median percent of typical growth at 16-18 weeks (Grades K-8 as observed in 2017-2018)

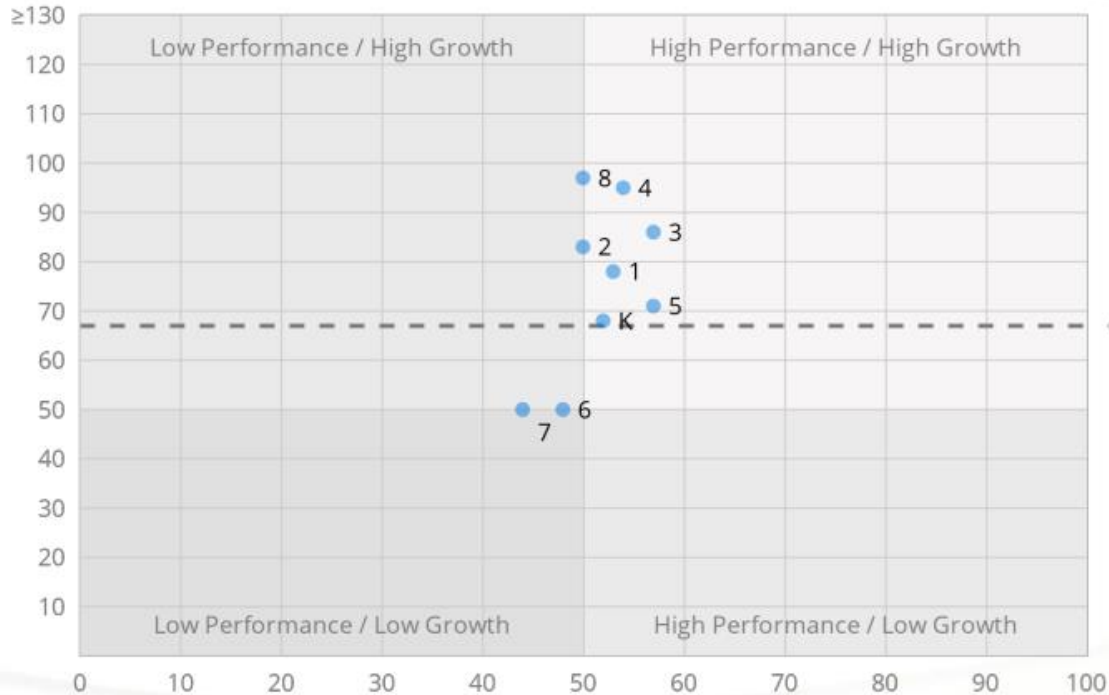
**Performance** Median student performance relative to historical 18-19 norms (50<sup>th</sup> percentile is the national median)

# How Did Students Across the District Grow From Fall to Winter?

Comparison of Median Student Performance and Median Percent of Typical Growth

## Growth

Median percent of typical growth achieved, differentiated by fall placement levels



National median percent of typical growth at 16-18 weeks (Grades K-8 as observed in 2017-2018)

## Performance

Median student performance relative to historical 18-19 norms (50<sup>th</sup> percentile is the national median)





# Taking the Reins on Cybersecurity and Data Protection

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The next level of Data and  
District Protection

Grand Island Schools



## Request

- A full time Cybersecurity and Data Protection Officer
- Primary point of contact for physical and data security and privacy



## Cybersecurity and Data Protection Officer



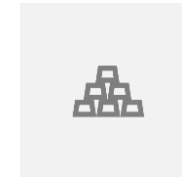
# Cybersecurity and Data Protection Officer



## Strategize

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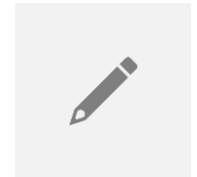
Works with Leadership to devise a plan to implement needed practices to strengthen our District Cybersecurity Culture



## Prioritize

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Prioritize a program that brings the district systems and processes up to current security standards



## Compliance

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Regularly test systems for compliance with all cybersecurity regulations



# Rational

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Why is it necessary?

- Ransomware Attacks
- Regulations around Education Law 2-d
- Data Leaks
- Financial Burdens
- Building Security
- Provide peace of mind for teachers, students, and parents, knowing that their sensitive data is being protected
- Phishing Attacks
- Social Engineering
- Malware and Spyware Infections





# Risks and Challenges

In K-12 Communities

8.50 x 11.00 in

# Risks and Challenges in the K-12 Community

**Phishing**



**Ransomware**



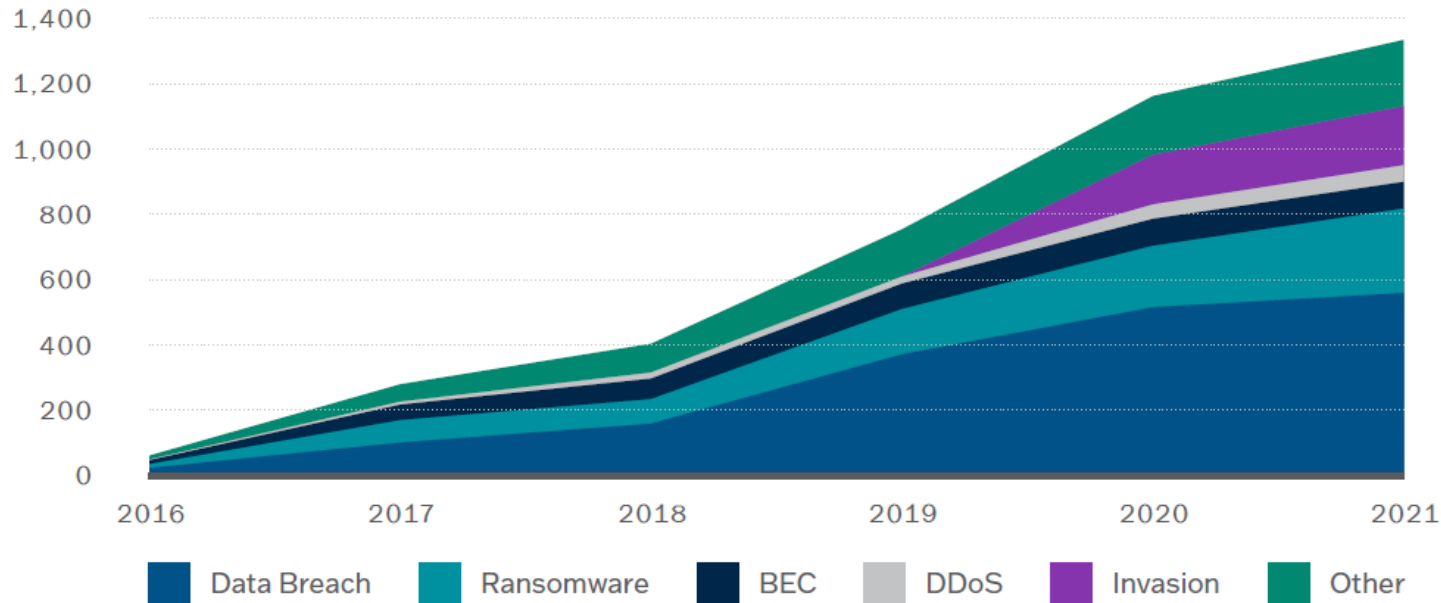
**Distributed Denial-of-Service Attacks**



**Video Conferencing Disruptions**



# Risks and Challenges in the K-12 Community



**BEC:** Business email compromise scams (phishing)

**DDoS:** Denial of service Attack

**Invasion:** Video Conferencing Disruptions

**Other:** Website and social media defacement

[Link to CISA Study](https://www.cisa.gov/protecting-our-future-cybersecurity-k-12) (https://www.cisa.gov/protecting-our-future-cybersecurity-k-12)

# Risks and Challenges in the K-12 Community



**\$4.54M**

- The average cost to District of a Ransomware attack in 2022



**■ 2 Million**

**Students affected by Ransomware in 2018**



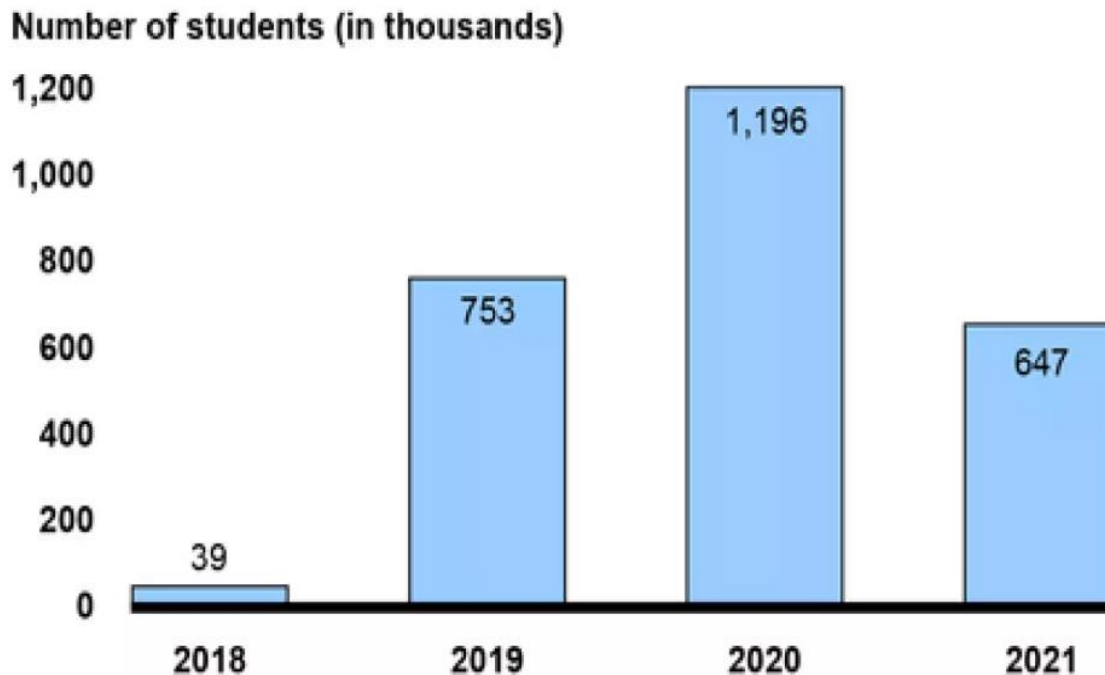
**3 DAYS**

- Loss of Learning following a cyberattack ranges from three days to three weeks, and full recovery time from two to nine months.



# Risks and Challenges in the K-12 Community

**Number of U.S. Students Affected by Ransomware Attacks on K-12 Schools and Districts, 2018-2021**



Source: GAO analysis of Comparitech study on K-12 school ransomware attacks. | GAO-23-105480

[Link to GAO Study and Podcast](https://www.gao.gov/products/gao-23-105480)  
(<https://www.gao.gov/products/gao-23-105480>)

# What should we be monitoring & protecting?



**User Account**  
Work and personal account passwords used daily



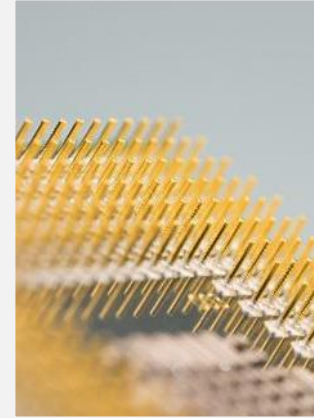
PII

Personal Identifiable Information



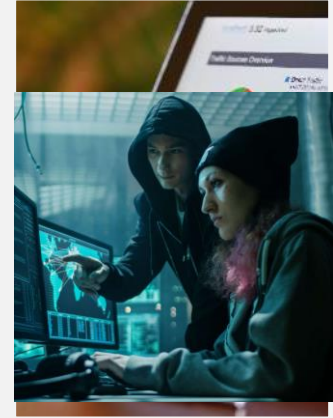
Finance

Ransomware or Access to school financial accounts



Internal Attacks

Internal Data Breaches driver from malware, spyware or even one of our own



Outside Attacks

Outside Hackers looking for data to exploit

# What should we be monitoring & protecting?



## Facilities

Building and Access Control



CCTV

Security Camera Activity



Mobile Devices

Personal android and iOS devices using District WiFi



Weapons & Vape Detection

Systems with real time alerts to administration



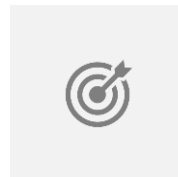
Vendor Management

Vendor access to internal network



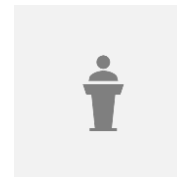
# Solution

Cybersecurity Program



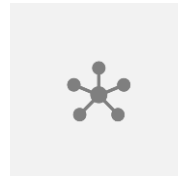
## Penetration Testing

Purposeful hits from the outside



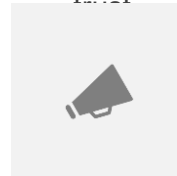
## Firewall

Management of Rules that protect inside the circle of trust



## Endpoint

Management of endpoints inside the circle



## Vulnerability

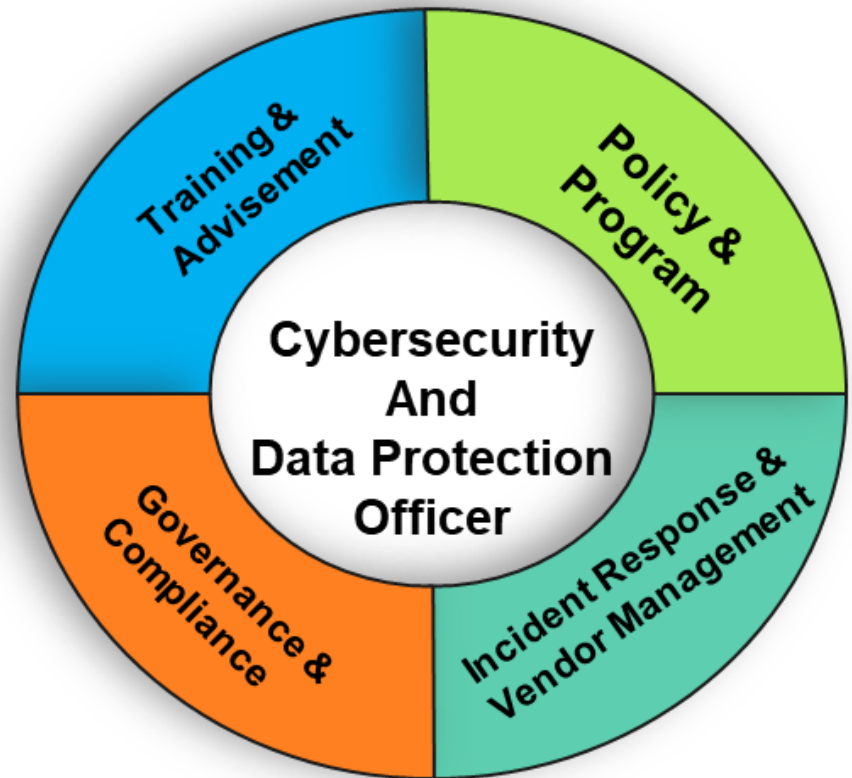
Find and manage vulnerabilities, and come up with solutions

# Cybersecurity Program

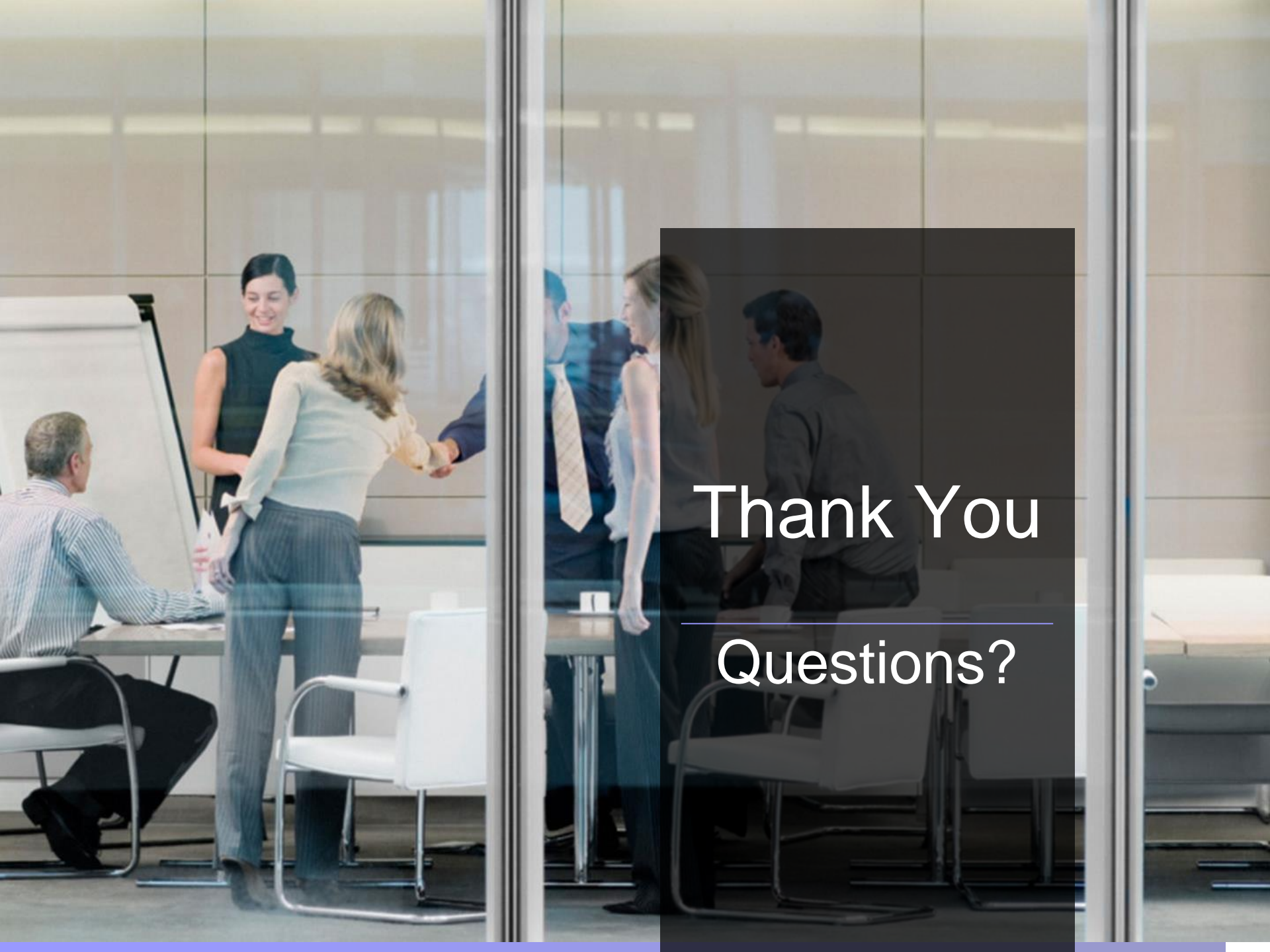
A Cybersecurity program is more than just an IT product.

It involves working with **people** in the organization to create a **culture** of risk management.

It requires developing **processes** and using **technology** to protect data.







Thank You

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Questions?

# *2023-2024 Draft Budget #2:*



## *Program Maintenance Budget*

# Governor's Executive Budget Recap

## ■ 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	<b>\$1,960,321</b>	14.70%
Foundation Aid - High Impact Tutoring Setaside	\$0	\$0	\$208,422	<b>\$208,422</b>	1.56%
Universal Pre-Kindergarten	\$586,023	\$586,023	\$991,023	<b>\$405,000</b>	69.11%
<b>BOCES**</b>	\$1,771,108	\$1,545,668	\$1,697,428	<b>(\$73,680)</b>	-4.16%
High Cost Excess Cost	\$241,646	\$347,345	\$324,585	<b>\$82,939</b>	34.32%
Private Excess Cost	\$513,761	\$443,879	\$481,824	<b>(\$31,937)</b>	-6.22%
<b>Hardware and Technology**</b>	\$47,133	\$47,102	\$46,919	<b>(\$214)</b>	-0.45%
<b>Software, Library and Textbook **</b>	\$249,063	\$248,904	\$248,406	<b>(\$657)</b>	-0.26%
<b>Transportation**</b>	\$2,687,350	\$2,591,245	\$2,764,681	<b>\$77,331</b>	2.88%
Building Aid* Nov. Aid (Doesn't include outlay)	\$4,622,422	\$4,612,189	\$4,529,851	<b>(\$92,571)</b>	-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.

# 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%
<b>BASIC BUDGET</b>	<b>\$67,118,207</b>	<b>\$70,206,668</b>	<b>\$73,337,968</b>	<b>\$3,131,300</b>	<b>4.46%</b>

**\* 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.

# Current Budget Assumptions

## ■ Expenditure Assumptions

- Salary Increase: \$1,536,629
- 5 Retirements Assumed
- TRS: Increase— \$57,728
- ERS: Increase – 32,375
- Retirement Benefit Decreased - **\$13,000**
- Healthcare: Increase - \$428,467
- Debt Service Increase – \$107,066



# Summary of Major Expenditures

Budget Item	Budget 2021-22	Budget 2022-23	Projected Budget 2023-24	Budget to Budget Difference	Percent Difference
<b>*Salaries - Contractual Obligations</b>	\$31,272,538.00	\$33,197,785.76	\$34,734,414.93	\$1,536,629.17	4.63%
<b>**Substitute (All Departments)</b>	786,295.00	805,500.00	900,222.74	\$94,722.74	11.76%
<b>***Cash / Credit Payments</b>	180,000.00	180,000.00	180,000.00	\$0.00	0.00%
<b>Benefits (Self Funded, Dental, Vision &amp; Stoploss)</b>	9,153,413.48	9,725,029.16	10,153,496.16	428,467.00	4.41%
<b>ERS (12.34%) Contribution Rate</b>	1,188,226.75	1,188,226.75	1,220,601.75	32,375.00	2.72%
<b>TRS (10.29%) Contribution Rate</b>	2,671,450.00	2,852,386.33	2,910,114.00	57,727.67	2.02%
<b>FICA (7.65% of Total Salaries)</b>	2,630,438.00	2,717,000.00	2,925,721.00	208,721.00	7.68%
<b>Retirement Benefits (Admin, GITA, &amp; SRP)</b>	653,000.00	830,000.00	817,000.00	-13,000.00	-1.57%
<b>Workers Compensation Insurance</b>	621,000.00	621,000.00	630,000.00	9,000.00	1.45%
<b>BOCES (Last Capital Project 2023-2024)</b>	4,428,809.00	4,432,200.00	4,919,368.00	487,168.00	10.99%
<b>Debt Service</b>	6,565,419.00	6,525,019.00	6,632,085.00	107,066.00	1.64%
<b>Utilities</b>	1,013,872.00	1,013,872.00	1,318,727.20	304,855.20	30.07%
<b>Fuel</b>	248,500.00	273,500.00	290,000.00	16,500.00	6.03%
<b>Special Education Tuition</b>	1,155,000.00	1,255,000.00	1,340,980.00	85,980.00	6.85%
<b>Building Maintenance</b>	716,585.00	716,585.00	740,285.00	23,700.00	3.31%
<b>Transfer to Funds</b>	230,000.00	238,000.00	238,000.00	0.00	0.00%
<b>TOTALS - MAJOR EXPENDITURE ITEMS</b>	<b>\$63,514,546.23</b>	<b>\$66,571,104.00</b>		<b>\$3,379,911.78</b>	<b>5.08%</b>
<b>Total Budget to Budget Difference (MII)</b>				<b>\$3,379,911.78</b>	<b>5.08%</b>

# 2023-24

## BUDGET OVERVIEW



## GRAND ISLAND CENTRAL SCHOOL DISTRICT

March 13, 2023

BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
<b>APPROPRIATIONS</b>		
<b>HUMAN RESOURCES</b>		
Compensation Change	1,631,352	Collective Bargaining Agrmts. / Contracts / Policy
FICA	208,721	Compensation Change X 7.65%
Health Insurance	428,467	Health Insurance Increase of Coverage Cost and Stop loss
Unemployment	0	
Workers Compensation	9,000	
Retirement Benefits	(13,000)	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%)
<b>Human Resources Subtotal</b>	<b><u>2,354,643</u></b>	
<b>INSTRUCTIONAL PROGRAMS</b>		
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
<b>Instructional Program Subtotal</b>	<b><u>595,148</u></b>	
<b>SCHOOL BUILDINGS</b>		
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
<b>School Buildings Subtotal</b>	<b><u>119,760</u></b>	
<b>DISTRICT-WIDE</b>		
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	
Stipend Pays	0	
<b>District-Wide Subtotal</b>	<b>5,500</b>	
<b>SUPPORT SERVICES</b>		
BOE/Superintendent	0	
Central Administration	(35,978)	Textbook funds transferred to buildings, conference and travel addback and insurance (NYSIR) increase.
Operations/Maintenance	334,255	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
<b>Support Services Subtotal</b>	<b>409,277</b>	General Support Program Plan Changes
<b>DEBT SERVICE - 05</b>		
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
<b>Debt Service Subtotal</b>	<b>107,066</b>	
<b>Transfer To Funds</b>		
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	
<b>Transfer to Other Funds Subtotal</b>	<b>0</b>	
<b>TOTAL APPROPRIATIONS INCREASE</b>	<b>3,591,394</b>	
<b>REVENUES</b>		
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		
<b>TOTAL REVENUE INCREASE</b>	<b>\$3,131,300</b>	
<b>BUDGET GAP</b>	<b>-\$460,094</b>	

# Additional Information

Substitutes Rate of Pay Recommendations				
Instructional Subs	Current		Proposed	
	Daily	Hourly	Daily	Hourly
Teacher Uncertified	\$ 100.00	\$ 14.29	\$ 115.00	\$ 16.43
Teacher Certified	\$ 120.00	\$ 17.14	\$ 135.00	\$ 19.28
Building Based Subs	\$ 125.00	\$ 17.85	\$ 140.00	\$ 20.00
Retired Subs	\$ 140.00	\$ 20.00	\$ 150.00	\$ 21.43
Non - Instructional Subs	Current		Proposed	
	Hourly		Hourly	
Clerical	\$	14.20	\$	15.50
Nurse (RN)	\$	18.00	\$	21.00
Nurse (LPN)	\$	15.00	\$	19.00
Bus Drivers	\$	15.00	\$	19.00
Cafateria (Food Service)	\$	14.20	\$	15.10
All Other SRP Positions	\$	14.20	\$	15.50

Description	2023 - 24 Proposed Budget	2022 - 23 Budget
BOE - CONF & TRAVEL	3,000.00	3,000.00
SUPT - CONF & TRAVEL	3,000.00	3,000.00
BUS ADM - CONF & TRAVEL	6,000.00	4,500.00
PERSONNEL CONF & TRAVEL	3,500.00	3,500.00
OP PLNT - CONF & TRAVEL	2,600.00	2,500.00
MAINT - CONF & TRAVEL	2,000.00	1,000.00
CURR DEV-CONF & TRAVEL	3,000.00	1,000.00
SUPVSN - CONF & TRAVEL	1,000.00	
SUPVSN - CONF & TRAVEL	250.00	
SUPVSN - CONF & TRAVEL	1,200.00	
SRP - CONF & TRAVEL	100.00	100.00
SUPVSN - SRP C & T	300.00	300.00
SRP - CONF & TRAVEL	100.00	100.00
TEACHING - CONF & TRAVEL	1,200.00	
TEACHING - CONF & TRAVEL	2,000.00	
TEACHING - CONF & TRAVEL	2,000.00	
TEACHING - CONF & TRAVEL	2,000.00	
TEACHING - CONF & TRAVEL	1,400.00	
TEACHING - CONF & TRAVEL	2,400.00	
TEACHING - CONF & TRAVEL	2,000.00	
TEACHING - CONF & TRAVEL	2,000.00	
SP EDU - CONF & TRAVEL	1,000.00	1,000.00
COMPUTER ASST-CONF & TRAVE	3,500.00	3,500.00
COMPUTER ASST-SRP C & T	3,000.00	3,000.00
ATTENDANCE-CONF & TRAVEL	200.00	200.00
HEALTH - CONF & TRAVEL	800.00	800.00
PUPIL SER-CONF & TRAVEL	500.00	500.00
CO-CURRICULAR - DECA CONF &	10,000.00	10,000.00
ATHLETICS-CONF & TRAVEL	2,000.00	2,000.00
TRANS-CONF & TRAVEL	4,500.00	3,000.00
<b>Total</b>	<b>64,550.00</b>	<b>43,000.00</b>

Description	2023 - 24 Proposed Budget	2022 - 23 Budget
CURRICULUM -TEACHING - TEXTBOOKS	28,603.00	118,603.00
HUTH - TEACHING - TEXTBOOKS	23,000.00	13,000.00
KAEGEBEIN - TEACHING - TEXTBOOKS	23,000.00	13,000.00
MIDDLE SCHOOL - TEACHING - TEXTBOOKS	40,000.00	25,000.00
HIGH SCHOOL - TEACHING - TEXTBOOKS	60,000.00	25,000.00
SIDWAY - TEACHING - TEXTBOOKS	23,000.00	13,000.00
<b>Total</b>	<b>197,603.00</b>	<b>207,603.00</b>

Description	2023 - 24 Proposed Budget	2022 - 23 Budget
HEALTH INS - EMP BENEFITS	9,418,496.16	8,990,029.16
HEALTH REIMBURSEMENT ACCOUNT	130,000.00	130,000.00
HEALTH INS - FULLY FUNDED INSURANCE PLANS	365,000.00	365,000.00
GITA - BENEFIT TRUST	240,000.00	240,000.00
	<b>10,153,496.16</b>	<b>9,725,029.16</b>

### Health Insurance Includes

- Medical
- Dental
- Vision
- Stop loss
- Broker and Admin Fees





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								
Kaegelbein			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

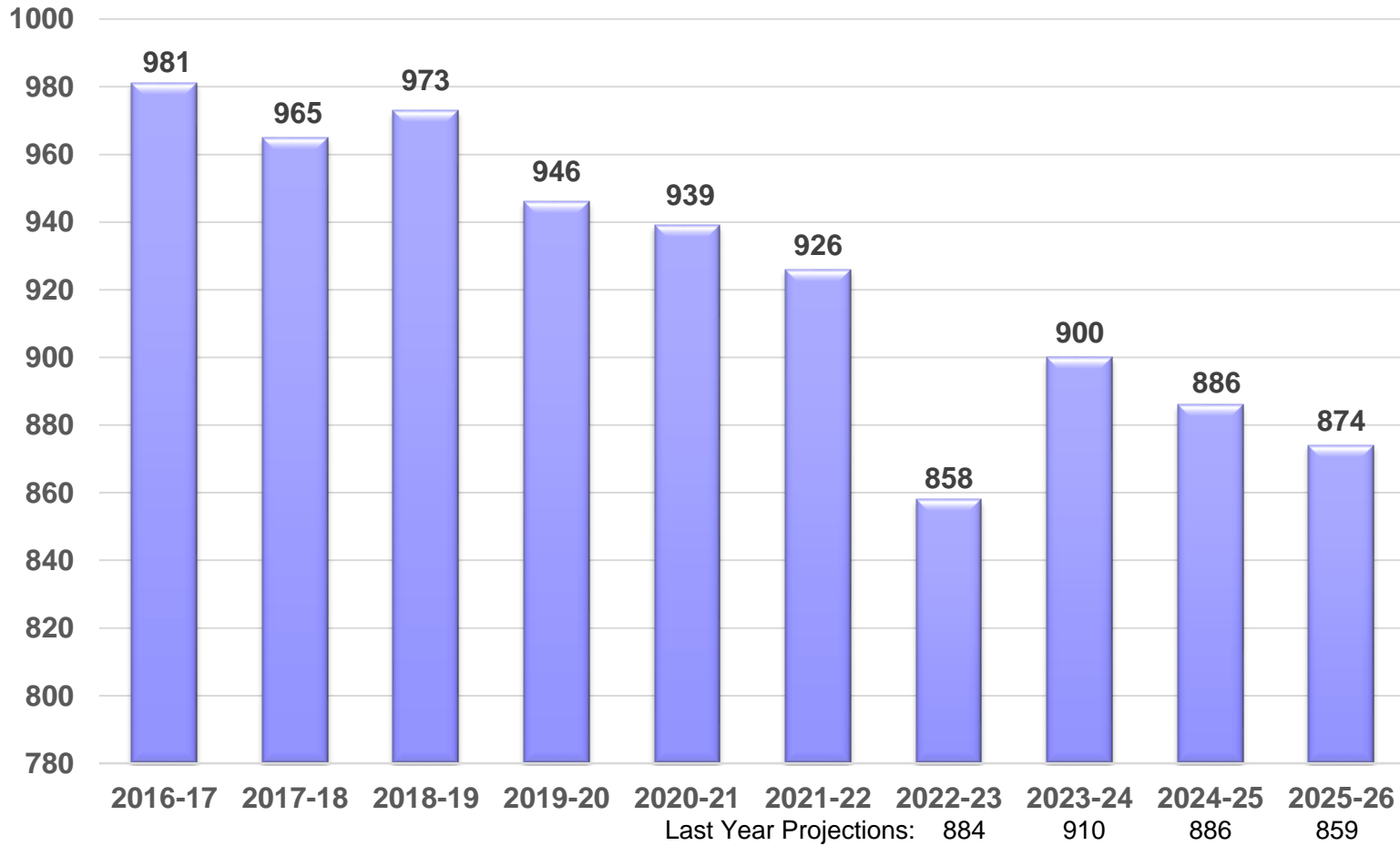
Enrollment as of September 2020 (2020-2021)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	197												
Huth			75	113	92	94								
Kaegebein			91	96	89	98								
VCMS							242	196	213					<b>Total Enrollment</b>
GIHS										232	221	254	234	<b>2742</b>

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.

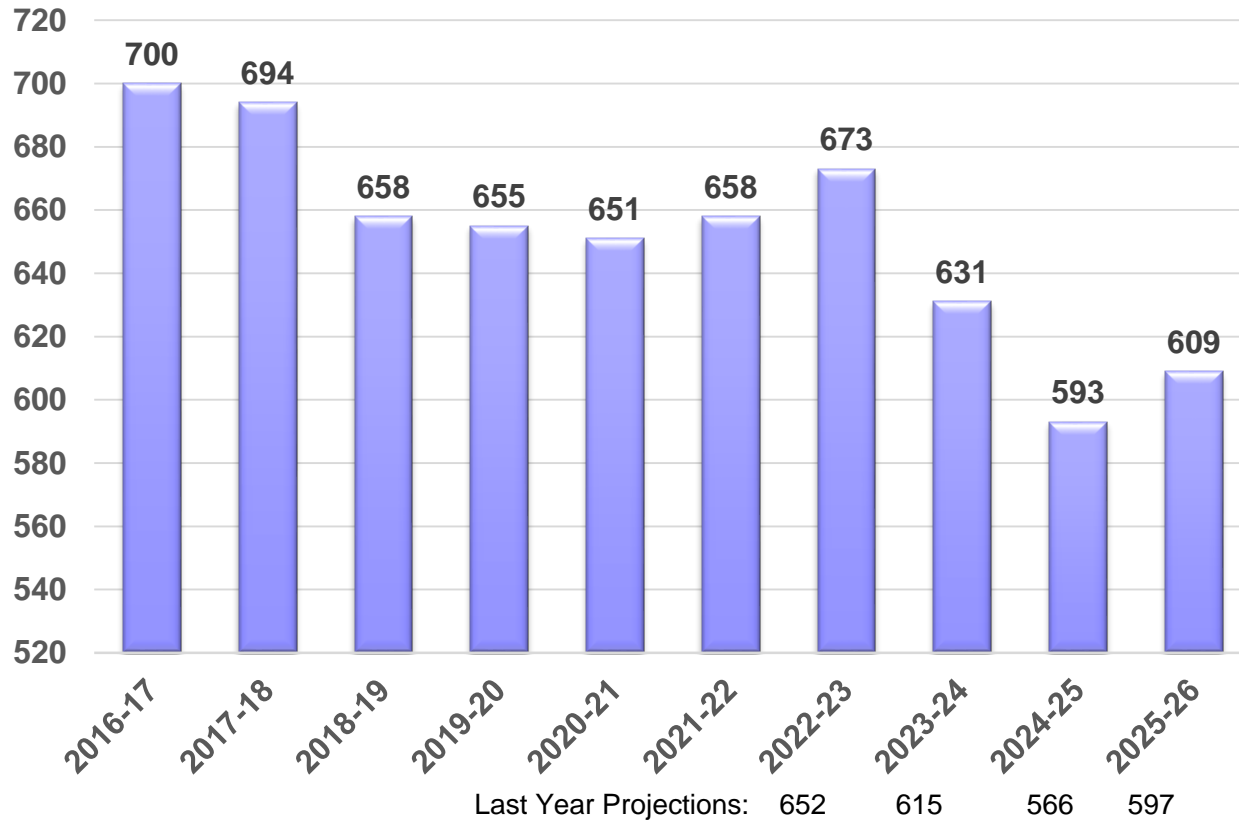
## 2021-2022

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	<b>Total Enrollment</b>
														<b>2816</b>

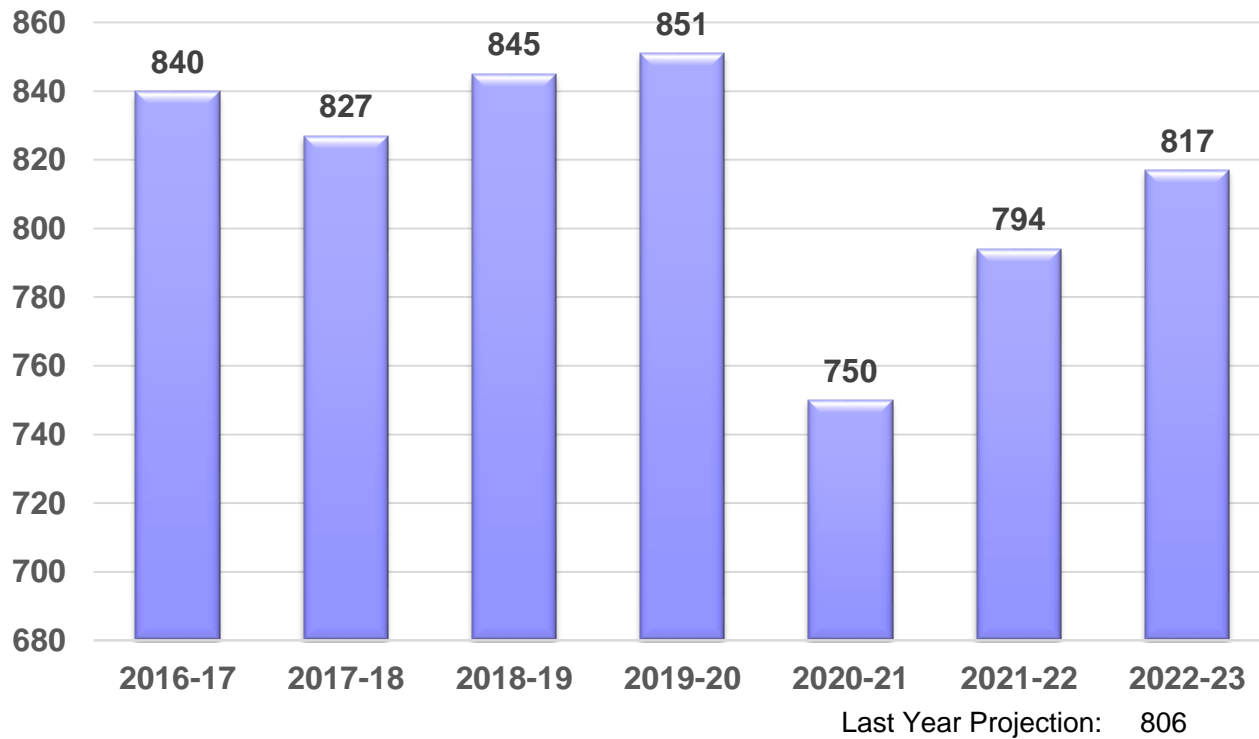
# GHS Past and Projected Enrollment



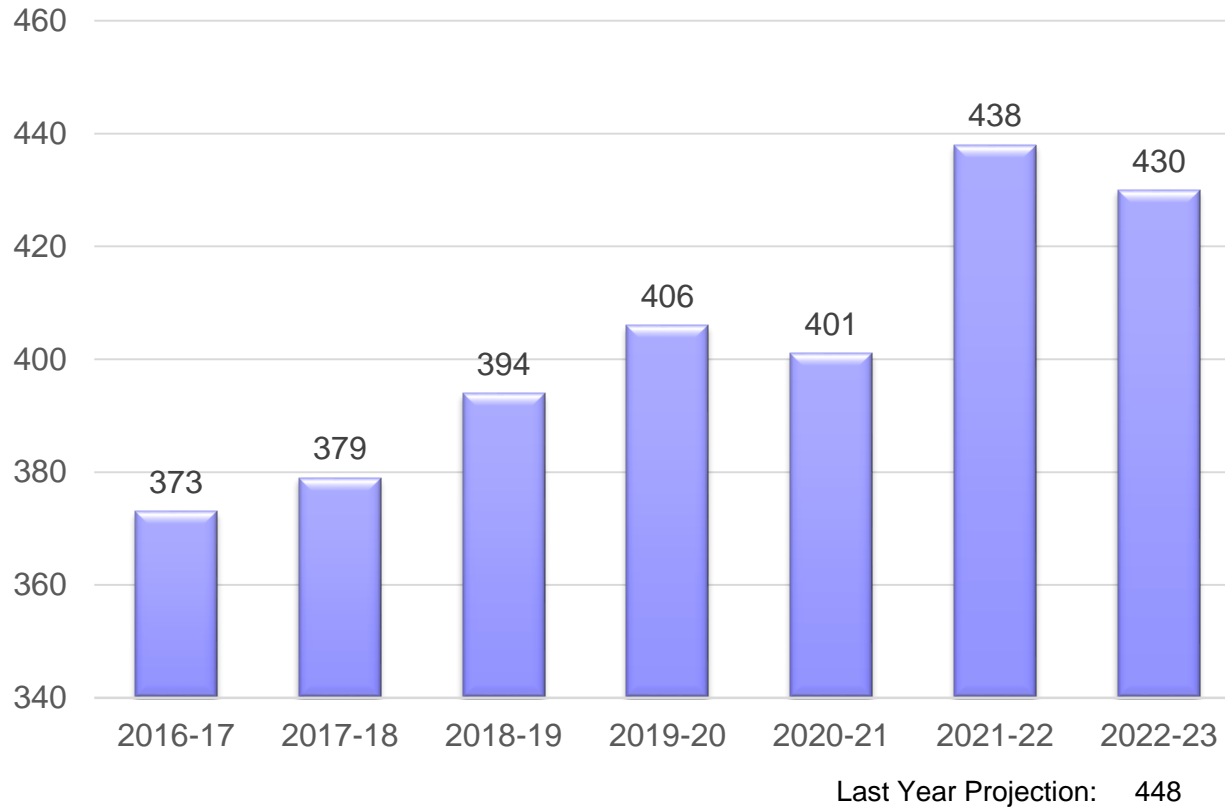
## VCMS Past and Projected Enrollment



## Huth and Kaegebein Total Past and Current Enrollment



## Sidway Past and Current Enrollment





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

# 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
<b>Class Size Guideline</b>									
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
	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

# Current Class Size Ratios

	<b>Sidway - Number of Students in Each Grade Level</b>	Number of Grade Level Teachers	Average Class size Ratio	<b>Huth - Number of Students in Each Grade Level</b>	Number of Grade Level Teachers	Average Class size Ratio	<b>Kaegebein - Number of Students in Each Grade Level</b>	Number of Grade Level Teachers	Average Class size Ratio
<b>Without self-contained</b>	418	<b>21</b>	19.90	420	<b>20</b>	21.00	369	<b>17</b>	21.71

<b>2022-23</b>	<b>Total Students without Self-Contained</b>
<b>Total Students K-5</b>	1207
<b>Total Classroom Teachers K-5</b>	58
<b>Average Class Size</b>	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	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
<b>Class Size Guideline</b>									
25	210	11	19.1						
29	193	10	19.3						
29									
				94	4	23.5	106	5	21.2
				134	6	22.3	82	4	20.5
				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	Kaegebein - 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
<b>Grades</b>	<b>Enrollment</b>	<b>Enrollment</b>
6	199	
7	213	
8	245	
9		202
10		217
11		229
12		215
	657	863
<b>Self-contained VCMS</b>	<b>Number of Students</b>	
6	6	
7	4	
8	10	

2022-23	
<b>Total Students Grade 6</b>	199
<b>Total Classroom Teachers</b>	9
<b>Average Class Size</b>	22.11

# Projected Secondary Enrollment

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

2023-24	
<b>Total Students Grade 6</b>	199
Total Classroom Teachers	9
Average Class Size	22.11

2023-24	
<b>Total Students Grade 6</b>	199
Total Classroom Teachers	8
Average Class Size	24.88

We will make a final determination on sixth grade class sizes in April.

One note of interest is that in the 2024-25 school year the predicted number of students entering sixth grade is 176.

# Teacher Retirements

Currently we have 5 GITA members set to retire and we are reviewing each position to determine the need to fully replace, partially replace or reduce by attrition.

**Under Consideration:**

**Secondary Special Education – 1 FTE**

**Secondary Spanish – 1 FTE**

**Secondary Guidance Counselor – 1 FTE**

**Secondary Library Media Specialist – 1 FTE**

**Elementary Teaching Assistant – 1 FTE**





# 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
<b>Total Budget Request</b>	<b>288,050</b>	

**CURRENT YEAR REQUEST**

<u>Instructional/Building Based</u>	<u>2023-24</u>	<u>2024 &amp; Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<b><u>High School</u></b>				
Increase Social Worker ( 0.8 to 1.0)		X		Future Consideration
Increase Art Teacher (0.4 to 0.8)	X		32,333	Under Review
1.0 Special Education Teacher		X		Future Consideration
0.5 Library Aide		X		Future Consideration
0.5 English/0.5TA to 1.0 English	X		16,175	Under Review
DEI Council Advisor (.03 index)		X		Future Contract Negotiations Item
GSA Advisor (.03 index)		X		Future Contract Negotiations Item
			<b>48,508</b>	
<b><u>Middle School</u></b>				
1.0 AIS Math Teacher		X		Future Consideration
1.0 AIS ELA Teacher		X		Future Consideration
1.0 School Counselor		X		Future Consideration
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		Future Contract Negotiations Item
French Club (.03 index)		X		Future Contract Negotiations Item
Environmental Club (.03 index)		X		Future Contract Negotiations Item
Book Club (.03 index)		X		Future Contract Negotiations Item
			<b>5,444</b>	
<b><u>Sidway Elementary</u></b>				
1.0 FTE Math Intervention Teacher replacing TA position		X		Future Consideration
			-	
<b><u>Kaegebein Elementary</u></b>				
1.0 Elementary Teacher (If deemed necessary based on enrollment)	X		84,821	Under Review - Enrollment Proj.
1.0 Special Education Teacher		X		Future Consideration
Talent Show Stipend (.03 Index)		X		Future Contract Negotiations Item
AV Club morning announcements stipend (.03 Index)		X		Future Contract Negotiations Item
			<b>84,821</b>	

<u>Instructional/Building Based</u>	<u>2023-24</u>	<u>2024 &amp; Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<b><u>Huth Elementary</u></b>				
1.0 AIS Teacher		X		Future Consideration
1.0 STEAM Teacher		X		Future Consideration
1.0 Elementary Teacher (If deemed necessary based on enrollment)		X		Future Consideration
			-	
<b><u>District</u></b>				
1.0 FTE ENL Teacher	X		84,821	Under Review
Community Relations .5FTE to .6FTE	X		4,203	Under Review
SRO (1.0 to 2.0)	X		50,000	Under Review
Athletic Trainer		X		Future Consideration
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		Future Consideration
			<b>272,023</b>	
<b>Instructional Total</b>			<b>410,795</b>	
<b><u>Operations</u></b>				
Kaeg - Painting/Repairing Rooms/floors (3-4 per/yr.)		X		Future Consideration
Sidway - Cafeteria Tables with attached stools (12 already purchased requesting additional. 10)		X		Future Consideration
Huth - Change Smart boards to clear touch screens (7 tvs @ \$3K each)		X		Future Consideration
Huth - New curtains for the Huth Auditorium		X		Future Consideration
Huth - New choral risers		X		Future Consideration
District Wide - Flocabulary		X		Future Consideration
District Wide - Nwesela		X		Future Consideration
HS - Smart TVs (10)		X		Future Consideration
HS - Locker Painting		X		Future Consideration
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

Operations	2024 &		Cost (\$)	Notes
	2023-24	Beyond		
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		Future Consideration
HS - TI-84 Plus CE Graphic Calculators (\$7,500 per class set)		X		Future Consideration
HS - High School Trails	X		14,500	Under Review
Athletics - resurface main gym floor		X		Future Consideration
Athletics - striping track		X		Future Consideration
Athletics - Softball and baseball windscreen		X		Future Consideration
Athletics - Pool (cement block)		X		Future Consideration
PE - Fitness Center	X		15,044	Under Review (5 year Plan)
B&G - Increase secretary to 1.0 FTE		X		Future Consideration
B&G - Transportation Parking Lot sealing/striping		X		Future Consideration
B&G - Ransom roof wetness and Huth Road		X		Future Consideration
B&G - Brick sealing district wide		X		Future Consideration
B&G - District Wide Painting (Contract Out)		X		Future Consideration
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		Future Consideration - SMART
IT - Update wireless infrastructure		X		Future Consideration - SMART
IT - Update A/C in wiring closets		X		Future Consideration - Grant Poss.
IT - Access control on more exterior doors		X		Future Consideration - Grant Poss.
IT - Replace old Ethernet infrastructure with new		X		Future Consideration - Grant Poss.
<b>Operations Total</b>			<b>177,044</b>	
Vape Detectors	X		55,000	Under Review
Youth - Mental Health First Aid	X		23,000	Under Review
Trans - Health Insurance for Drivers & Aides (20ppl)	X		210,160	Under Review
Transfer to Food Service	X		22,000	Under Review
<b>Other Total</b>			<b>310,160</b>	
<b>TOTAL REQUEST FROM ALL AREAS</b>			<b>897,999</b>	

## Multi-Year Plan – Physical Education Fitness Center

Year 1			
2023-2024 School Year			
Equipment Description	Qty	Price	Total
Life Fitness Treadmill	2	\$ 5,702.65	\$ 11,405.30
Hammer Dumbbell Rack	2	\$ 1,299.60	\$ 2,599.20
Dumbbell, 5lb	2	\$ 9.45	\$ 18.90
Dumbbell, 10lb	2	\$ 18.90	\$ 37.80
Dumbbell, 15lb	2	\$ 28.35	\$ 56.70
Dumbbell, 20lb	2	\$ 37.80	\$ 75.60
Dumbbell, 25lb	2	\$ 47.25	\$ 94.50
Dumbbell, 30lb	2	\$ 56.70	\$ 113.40
Dumbbell, 35lb	2	\$ 66.15	\$ 132.30
Dumbbell, 40lb	2	\$ 75.60	\$ 151.20
Dumbbell, 45lb	2	\$ 85.05	\$ 170.10
Dumbbell, 50lb	2	\$ 94.50	\$ 189.00
		<b>Total</b>	<b>15,044.00</b>

Year 2			
2024-2025 School Year			
Equipment Description	Qty	Price	Total
Life Fitness Treadmill	2	5,702.65	11,405.30
Life Fitness Recumbent Bike	1	\$ 2,804.15	\$ 2,804.15
Hex Bar	1	\$ 199.00	\$ 199.00
Dumbbell, 55lbs	1	\$ 103.95	\$ 103.95
Dumbbell, 60lbs	1	\$ 113.40	\$ 113.40
Dumbbell, 65lbs	1	\$ 122.85	\$ 122.85
Dumbbell, 70lbs	1	\$ 132.30	\$ 132.30
Dumbbell, 75lbs	1	\$ 141.75	\$ 141.75
		<b>Total</b>	<b>\$ 15,022.70</b>

Year 3			
2025-2026 School Year			
Equipment Description	Qty	Price	Total
Multi-Press	1	\$ 4,184.46	\$ 4,184.46
Leg Press	1	\$ 4,283.68	\$ 4,283.68
Leg Curl/ Extension	1	\$ 3,813.82	\$ 3,813.82
Pulldown/Row	1	\$ 3,813.82	\$ 3,813.82
		<b>Total</b>	<b>\$ 16,095.78</b>

Year 4			
2026-2027 School Year			
Equipment Description	Qty	Price	Total
Life Fitness Axiom Dual Adjustable Pulley	1	\$ 4,184.46	\$ 4,184.46
14ftx6ftx8ft Gronk Fit Rig Components Below			
GF Custom 8ft Upright Rig Post	8	\$ 197.10	\$ 1,576.80
Xm 4ft Single Monkey Bar for Rig	4	\$ 92.70	\$ 370.80
Xm 6ft Single Monkey Bar For Rig	6	\$ 103.50	\$ 621.00
Xm 6ft Single Solid Pull Up Bar	4	\$ 103.50	\$ 414.00
Xm 4ft Cross Bar Rectangular For Rig	4	\$ 92.70	\$ 370.80
Gf 6ft Cross Bar Rectangular for Rig	2	\$ 103.50	\$ 207.00
Gf Spotter Arms V2 For Rig, Pair	4	\$ 206.10	\$ 824.40
GF Premium J Hooks Pair lg	4	\$ 171.00	\$ 684.00
GF Rig Landmine Attachment	2	\$ 80.10	\$ 160.20
Gronk Fitness Fid Bench	5	\$ 399.00	\$ 1,995.00
GF Olympic Bar	4	\$ 250.00	\$ 1,000.00
Collar, Oly, Spring Pair Gf	5	\$ 4.00	\$ 20.00
GF Olympic Weight Tree	2	\$ 175.00	\$ 350.00
GF 2.5lb Olympic Plate, Rubber Grip	8	\$ 5.73	\$ 45.84
GF 5lb Olympic Plate, Rubber Grip	8	\$ 11.45	\$ 91.60
Bumper Plate 10lb GF Black	8	\$ 25.00	\$ 200.00
Bumper Plate 25lb GF Black	8	\$ 62.50	\$ 500.00
Bumper Plate 45lb Gf Black	16	\$ 112.50	\$ 1,800.00
		<b>Total</b>	<b>\$ 15,415.90</b>

Year 5			
2027-2028 School Year			
Equipment Description	Qty	Price	Total
Life Fitness Elliptical	3	\$ 4,410.65	\$ 13,231.95
Bicep Curl/Tricep Ext	1	\$ 4,427.10	\$ 4,427.10
		<b>Total</b>	<b>\$ 17,659.05</b>

## Multi-Year Plan – Grand Island High School Tech Department

<b>Year 1</b>				
<b>2023-2024 School Year</b>				
<b>Item/Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Replacement</b>
Fusion Pro 36 36" X 24" 80-Watt Laser Engraver	\$ 1.00	\$37,307.17	\$37,307.17	1 of 2
Epilog-Rim-Drive Rotary Attachment (Edge/Pro 36)	\$ 1.00	\$ 1,802.26	\$ 1,802.26	1 of 2
Onsite Equipment Setup & Training	\$ 1.00	\$ 950.00	\$ 950.00	
<b>Total</b>			<b>\$40,059.43</b>	
<b>Year 2</b>				
<b>2024-2025 School Year</b>				
<b>Item/Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Replacement</b>
Epilog- Fusion Pro 24 24" X 24" 80-Watt Laser Engraver	\$ 1.00	\$34,092.59	\$34,092.59	1 of 2
Epilog - Rim Drive Rotary Attachment (Maker 12)	\$ 1.00	\$ 1,802.26	\$ 1,802.26	1 of 2
onsite Equipment Setup & Training	\$ 1.00	\$ 950.00	\$ 950.00	
<b>Total</b>			<b>\$36,844.85</b>	
<b>Year 3</b>				
<b>2025-2026 School Year</b>				
<b>Item/Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Replacement</b>
Plasma Cutter - Cutting Table	\$ 1.00	\$36,704.92	\$36,704.92	1 of 1
<b>Total</b>			<b>\$36,704.92</b>	
<b>Year 4</b>				
<b>2026-2027 School Year</b>				
<b>Item/Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Replacement</b>
Fusion Pro 36 36" X 24" 80-Watt Laser Engraver	\$ 1.00	\$37,307.17	\$37,307.17	2 of 2
Epilog-Rim-Drive Rotary Attachment (Edge/Pro 36)	\$ 1.00	\$ 1,802.26	\$ 1,802.26	2 of 2
Onsite Equipment Setup & Training	\$ 1.00	\$ 950.00	\$ 950.00	
<b>Total</b>			<b>\$40,059.43</b>	
<b>Year 5</b>				
<b>2027-2028 School Year</b>				
<b>Item/Description</b>	<b>Qty</b>	<b>Rate</b>	<b>Amount</b>	<b>Replacement</b>
Epilog- Fusion Pro 24 24" X 24" 80-Watt Laser Engraver	\$ 1.00	\$34,092.59	\$34,092.59	2 of 2
Epilog - Rim Drive Rotary Attachment (Maker 12)	\$ 1.00	\$ 1,802.26	\$ 1,802.26	2 of 2
onsite Equipment Setup & Training	\$ 1.00	\$ 950.00	\$ 950.00	
<b>Total</b>			<b>\$36,844.85</b>	

# 2023- 2024 Proposition #2

## Vehicle Purchase

DESCRIPTION	BUDGETED	BUDGETED	AMOUNT	
	2022-2023	2023-2024	CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$675,000	\$675,000	\$0	0.0%

- 3 – 65 Passenger Buses (\$155,249 ea.)
- 1 – 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 Debt Service Budget
- These items are apart of the vehicle replacement plan for B&G and Transportation
- Bond Borrowing has been occurring for 20+ years
  - BOND repayment = 5 year repayment plan
  - Fee to Firm for Borrowing = \$3,000
  - Principal Payment = \$135,000 but an old principal payment is removed so it usually is less than \$10,000 of an increase from one year to the next.





# Bus Replacement Plans Data Multiple Districts Comparison

	<u>District</u>	<u>Size of Fleet</u>	<u>Replacement Plan</u>	<u>Rotation</u>	<u>Electric Bus 23-24</u>
1	Albion	38	4-5 per year	10 years	No
2	<b>Clarence</b>	<b>80</b>	<b>6-8 per year</b>	<b>10 years</b>	<b>No</b>
3	Hornell	13	3 per year	5 years	No
4	<b>Grand Island</b>	<b>70</b>	<b>4-6 per year</b>	<b>10 years</b>	<b>No</b>
5	Lake Shore	54	5 per year	10 years	Yes 1 - 71 passenger
6	Lancaster	104	8-10 per year	10 -12 years	No
7	Medina	24	2-3 per year	10 years	No
8	North Collins	23	1-3 per year	10 years	No
9	<b>Orchard Park</b>	<b>80</b>	<b>8 per year</b>	<b>10 years</b>	<b>No</b>
10	<b>Sweet Home</b>	<b>72</b>	<b>4-5 per year</b>	<b>12 years</b>	<b>No</b>
11	<b>West Seneca</b>	<b>75</b>	<b>7-10 per year</b>	<b>10 years</b>	<b>No</b>

## Standard Warrant Coverages

- Transmission – 7 years/unlimited miles
- Cummins engines – 5 years/100,000 miles
- Axles & Drive Line – 5 years/unlimited miles
- Seat frames – 5 years
- Seat foam – 4 years
- Seat covers – 2 years
- Everything Else – 12 months/12,000 miles

## Obsolete Buses 2023

Vehicle	Comment	License Plate	Odometer	Obsolete
11	IC PB305 (2012)	AN3207	80,236	2023
12	IC PB305 (2012)	AN3208	80,729	2023
13	IC PB305 (2012)	AN3209	77,233	2023
14	IC PB305 (2012)	AN3210	93,915	2023
22	Chevrolet Express (2013)	AN3218	130,422	2023

## Additional Warranty Purchased

- Extended engine warranty (10 years)
- Towing warranty (60-month)
- Rustproof (10 - 12 years)

## Trucks Purchased Information

Vehicle number	Year - Make - Model	Milage as of 02/15/2023
# 01	2022 Ford Transit (mail van)	4,334
# 76	2015 E-350 Box Truck (food/maintenance)	27,959
# 78	2016 F-250 Ford pick up 4x4	30,953
# 79	2017 F-350 Ford pick up 4x4	21,406
# 80	2017 F-350 Ford pick up 4x4	25,504
# 81	2017 F-350 Ford pick up 4x4	22,491
# 82	2017 F-350 Ford pick up 4x4	19,782
# 83	2019 F-350 Ford pick up 4x4	13,365
# 84	2018 f-350 Ford pick up 4x4	18,301
# 85	2019 F-350 Ford pick up 4x4	15,667
# 86	2019 F-350 Ford pick up 4x4	13,001
# 87	2020 F-350 Ford pick up 4x4	11,681
# 88	2020 F-350 Ford pick up 4x4	6,603
# 89	2022 F-350 Ford pick up 4x4	1,899

Ford Premium Care Warranty 7 year/75K Miles (\$2,930.20)

## Auctions International 5 Year Review

<b>2022-23 Sales</b>	
2011 Chevy Express G3500 (Mini Bus)	\$ 9,400.00
2012 Chevy Express G3500 (Mini Bus)	\$ 9,100.00
2016 Ford F250 Super Duty XL Pickup Truck	\$ 34,100.00
2009 Ford E150 Cargo Van	\$ 6,300.00
<b>Total</b>	<b>\$ 58,900.00</b>
<b>2021-22 Sales</b>	
2011 Chevy Express G3500	\$ 1,725.00
2011 Intenrational 3000 Full Size	\$ 1,575.00
2012 International 30000	\$ 4,550.00
2012 Intenrational 3000 Full Size	\$ 4,950.00
2012 Intenrational 3000 Full Size	\$ 2,350.00
<b>Total</b>	<b>\$ 15,150.00</b>
<b>2020-21 Sales</b>	
2014 Ford F250 Pickup Truck	\$ 24,800.00
2014 F250 Pickup Truck	\$ 24,100.00
1985 Ford 545 Backhoe	\$ 5,100.00
2009 Interntional 3000 Full Size School Bus	\$ 2,225.00
2009 Interntional 3000 Full Size School Bus	\$ 2,225.00
<b>Total</b>	<b>\$ 58,450.00</b>
<b>2019-20 Sales</b>	
2013 Ford F250 XL Super Duty Pickup Truck	\$ 22,000.00
2013 Ford F250 XL Super Duty Pickup Truck	\$ 21,800.00
2009 International CE300 Wheelchair Bus	\$ 1,875.00
<b>Total</b>	<b>\$ 45,675.00</b>
<b>2018-19 Sales</b>	
2012 Fod F350 Pickip Truck	\$ 19,100.00
2012 Fod F350 Pickip Truck	\$ 19,000.00
2005 International RE School Bus	\$ 890.00
2005 International RE School Bus	\$ 890.00
2005 International RE School Bus	\$ 890.00
<b>Total</b>	<b>\$ 40,770.00</b>

# 2023- 2024 Proposition #3

## Establishment of a Capital Reserve Fund

Prior Reserve(s)	Voter	Year Approved	Term of Reserve	Funded Amount
	Approved 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**

		<b>School Year</b>
<b><u>Revenues:</u></b>		<b><u>2023-24</u></b>
	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
	<b>Total Revenues before tax levy</b>	<b>\$ 33,753,320</b>
<b><u>Expenses:</u></b>		
<b><u>Salaries</u></b>	GITA - Teachers	\$ 23,925,180
	Admin	\$ 1,832,289
	SRP - Service	\$ 8,908,446
	Other Salary Items	\$ 1,148,723
	<b>Total All Salaries</b>	<b>\$ 35,814,638</b>
<b><u>Benefits:</u></b>	Health Insurance Cost	\$ 10,153,496
	ERS	\$ 1,220,602
	TRS	\$ 2,910,114
	Other Benefits	\$ 4,559,431
	<b>Total All Benefits</b>	<b>\$ 18,843,643</b>
<b><u>Other Costs</u></b>	Debt Service	\$ 6,632,085
	Other	\$ 12,517,696
	<b>Total All Other Costs</b>	<b>\$ 19,149,781</b>
	<b>Total Expenses:</b>	<b>\$ 73,808,062</b>
	<b>Anticipated Tax Levy</b>	<b>\$ 40,054,742</b>
	<b>Tax Levy Maximum increase</b>	<b>\$ 39,594,648</b>
<b>Without Request</b>	<b>Difference to Tax Cap</b>	<b>\$ (460,094)</b>
<b>With Request</b>	<b>Difference to Tax Cap</b>	<b>\$ (1,358,093)</b>

# Draft Budget Recap & Fund Balance

DRAFT DESCRIPTION	BUDGETED 2021-2022	BUDGETED 2022-2023	BUDGETED 2023-2024	AMOUNT CHANGE	PERCENT
<b>REAL PROPERTY TAX LEVY</b>	<b>\$36,289,062</b>	<b>\$38,318,340</b>	<b>\$39,594,648</b>	<b>\$1,276,308</b>	<b>3.33%</b>
<b>BASIC BUDGET</b>	<b>\$67,118,207</b>	<b>\$70,206,668</b>	<b>\$73,808,062</b>	<b>\$3,601,394</b>	<b>5.37%</b>
<b>TOTAL BUDGET</b>	<b>\$67,118,207</b>	<b>\$70,206,668</b>	<b>\$74,706,061</b>	<b>\$4,499,393</b>	<b>6.70%</b>

Fund Balances	Fund Balance as of June 30, 2020	Fund Balance as of June 30, 2021	Fund Balance as of June 30, 2022	Fund Balance as of March 31, 2023	**Anticipated Fund Balance June 30, 2023	Explanation of Anticipation
<b>Restricted:</b>						
Capital	\$412,203.00	\$0.00	\$0.00	\$0.00	\$0.00	Reserve Fund Expiring
Debt Service	\$2,465,331.00	\$1,811,451.00	\$3,828,271.00	\$3,828,271.00	\$3,828,271.00	Working with Financial advisors to time the usage with a future capital project
Employee Benefit Accrued Liability	\$1,677,272.00	\$1,430,930.00	\$1,432,628.00	\$1,432,628.00	\$1,082,628.00	Use about \$350,000 toward Retired Employee Benefits if needed
Retirement Contribution (ERS)	\$1,018,239.00	\$1,496,460.00	\$1,431,157.00	\$1,431,157.00	\$1,431,157.00	Remain or increase
*Retirement Contribution (TRS)				\$0.00	\$0.00	Begin to fund if possible
Unemployment Insurance	\$222,975.00	\$223,461.00	\$223,726.00	\$223,726.00	\$223,726.00	Remain
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
<b>Committed:</b>						
Tax Certiorari	\$61,194.00	\$61,194.00	\$61,194.00	\$61,194.00	\$61,194.00	Remain or increase
<b>Assigned:</b>						
Designated for Subsequent Year's Expenditures	\$1,950,000.00	\$1,950,000.00	\$4,934,844.00	\$4,934,844.00	\$4,934,844.00	Remain
Other purposes (reserve for encumbrances)	\$228,671.00	\$96,141.00	\$1,016,240.00	\$1,016,240.00		Depends on encumbrances at year end
Unassigned	\$2,615,505.00	\$2,585,021.00	\$1,106,217.00	\$1,106,217.00	\$2,808,266.72	4% of general fund budget
<b>Total</b>	<b>\$10,651,390.00</b>	<b>\$9,654,658.00</b>	<b>\$14,034,277.00</b>	<b>\$14,034,277.00</b>	<b>\$14,370,086.72</b>	
* New Reserves						
**June 30, 2022 balances are subject to change based on year end financial review						

# Calculating the Tax Cap: DRAFT

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

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

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%**

# Tax Cap Calculator Results Report

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

	BUDGET	PROPOSED	PROJECTIONS			
	2023	2024	2025	2026	2027	2028
<b>Tax Levy Limit Before Adjustments and Exclusions</b>						
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
<b>Total Levy Limit Before Adjustments and Exclusions</b>	<b>\$36,464,575</b>	<b>\$37,553,745.44</b>	<b>\$38,547,440</b>	<b>\$39,565,276</b>	<b>\$40,609,615</b>	<b>\$41,680,659</b>
<b>Exclusions</b>						
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
<b>Total Exclusions</b>	<b>\$1,853,765</b>	<b>\$2,040,902</b>	<b>\$1,744,685</b>	<b>\$1,731,060</b>	<b>\$1,637,274</b>	<b>\$1,586,029</b>
<b>Tax Levy Limit, Adjusted For Transfers, Plus Exclusions</b>	<b>\$38,318,340</b>	<b>\$39,594,647</b>	<b>\$40,292,125</b>	<b>\$41,296,336</b>	<b>\$42,246,889</b>	<b>\$43,266,688</b>
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
	<b>2023</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>
<b>CURRENT FYE PROPOSED LEVY, \$ entry</b>	<b>\$38,318,340</b>	<b>\$39,594,647</b>	<b>\$40,292,125</b>	<b>\$41,296,336</b>	<b>\$42,246,889</b>	<b>\$43,266,688</b>
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	5.59%	3.33%	1.76%	2.49%	2.30%	2.41%
<b>TAX LEVY LIMIT %</b>	<b>5.59%</b>	<b>3.33%</b>	<b>1.76%</b>	<b>2.49%</b>	<b>2.30%</b>	<b>2.41%</b>
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$0	\$0	\$0	\$0	\$0
<b>YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY</b>	<b>\$2,029,178</b>	<b>\$1,276,308</b>	<b>\$697,477</b>	<b>\$1,004,212</b>	<b>\$950,553</b>	<b>\$1,019,798</b>

Actual 2022-23 Levy % : 4.69%

# Grand Island Central School District Proposed Tax Rates

	<b>Actual</b>	<b>Actual</b>	<b>*Estimated</b>		
<b><u>Tax Rates</u></b>	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>	<b><u>2023-2024</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
	\$ 16.20	\$ 16.96	<b>\$ 17.52</b>	\$0.56	3.33%
<b><u>Tax Bill</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Assessed Value (No STAR)	\$180,000	\$180,000	\$180,000		
Tax Rate	\$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	<b>\$ 20.41</b>				
2022-23 Projected	<b>\$ 17.10</b>				

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





# 2023-24

## Budget Development Sessions

### **Special Budget Study Workshops**

- ❑ February 13, 2023 – 1<sup>st</sup> Presentation
- ❑ March 13, 2023- 2<sup>nd</sup> Presentation
- ❑ March 27, 2023 – 3<sup>rd</sup> Presentation
- ❑ **Tuesday, April 11th (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.

