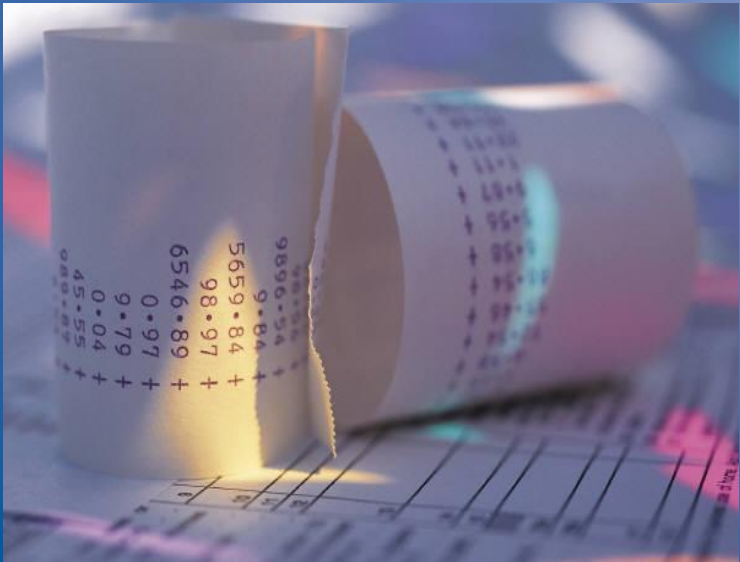


2023 – 2024 3rd Draft Budget Presentation

Board of Education
March 27, 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

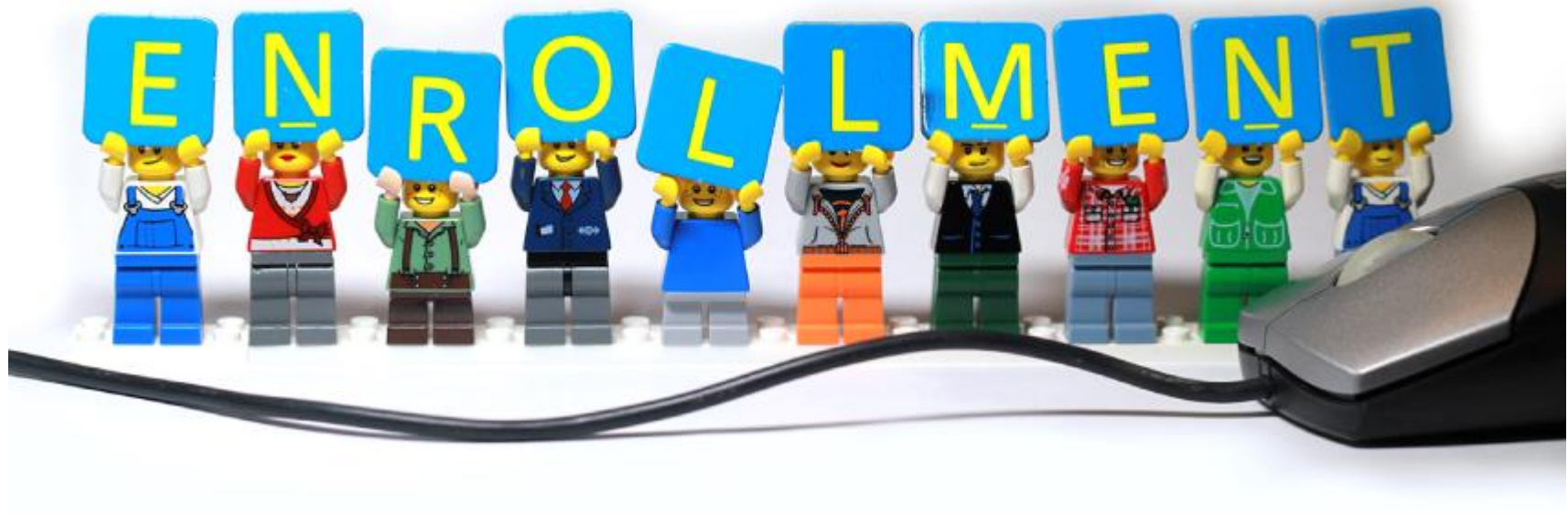
To foster a level of **academic achievement** emblematic of championship school districts.

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

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

Agenda

- Current and Projected Enrollment
- Retirement Updates
- Proposed Budget (*Proposition #1*)
 - Enacted Budget
 - Summary of Revenues
 - Budget Assumptions – Major Expense Items
 - 2023-2024 Budget Impact Items by Category
 - 2023-2024 Capital Outlay Plan
 - Fund Balance Estimates
 - Tax Cap & Estimated Tax Rate
- Federal Funds Review (CARES, CRSSA, & ARP)
- Bus Proposition (*Proposition #2*)
- Capital Reserve (*Proposition #3*)
 - Importance of Capital Reserve
- Budget Calendar



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 | | | | | | | | |
| Kaegebein | | | 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

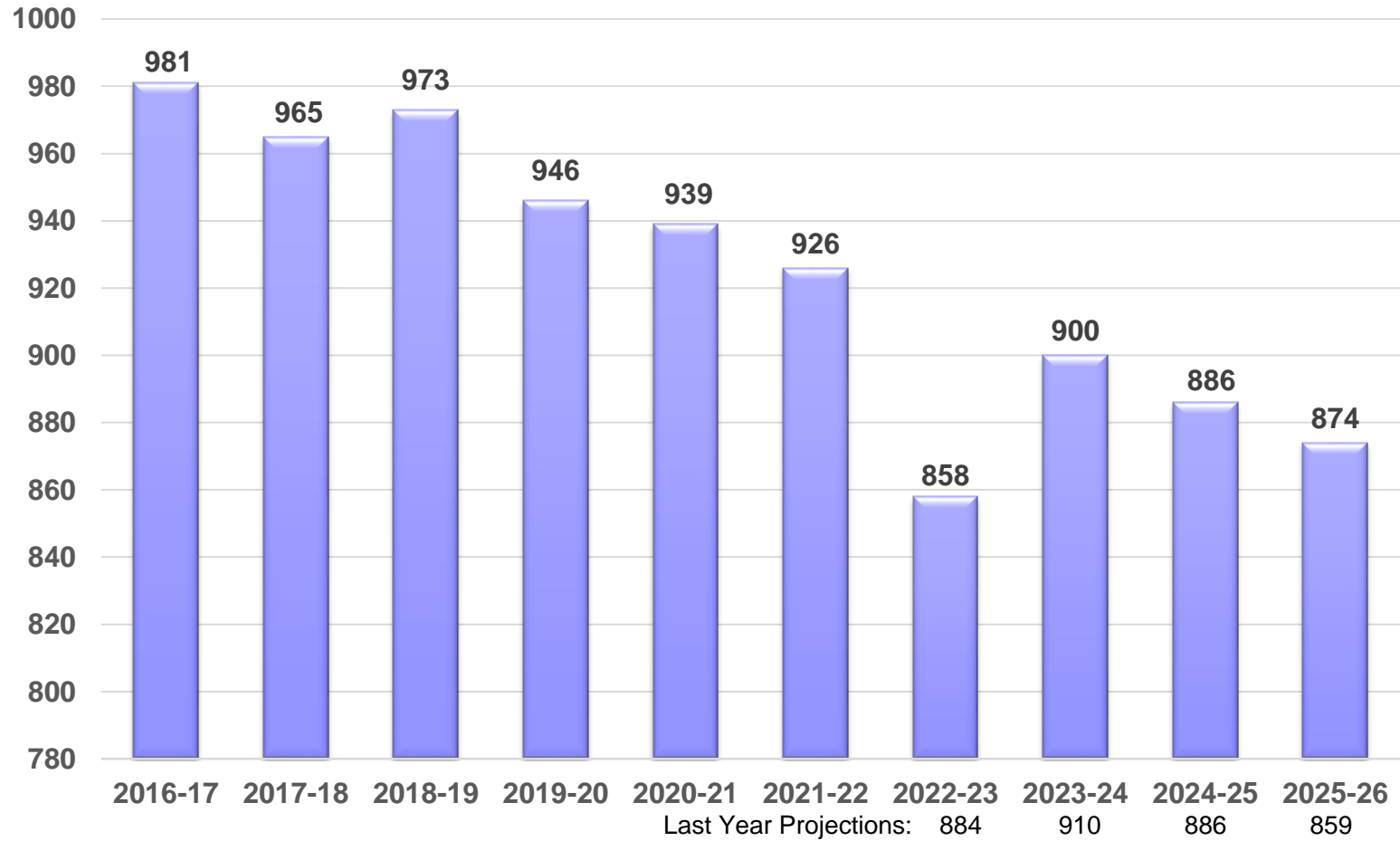
| Enrollment as of September 2020 (2020-2021) | K | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
|---|-----|-----|----|-----|----|----|-----|-----|-----|-----|-----|-----|-----|-------------------------|
| Sidway | 205 | 197 | | | | | | | | | | | | |
| Huth | | | 75 | 113 | 92 | 94 | | | | |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

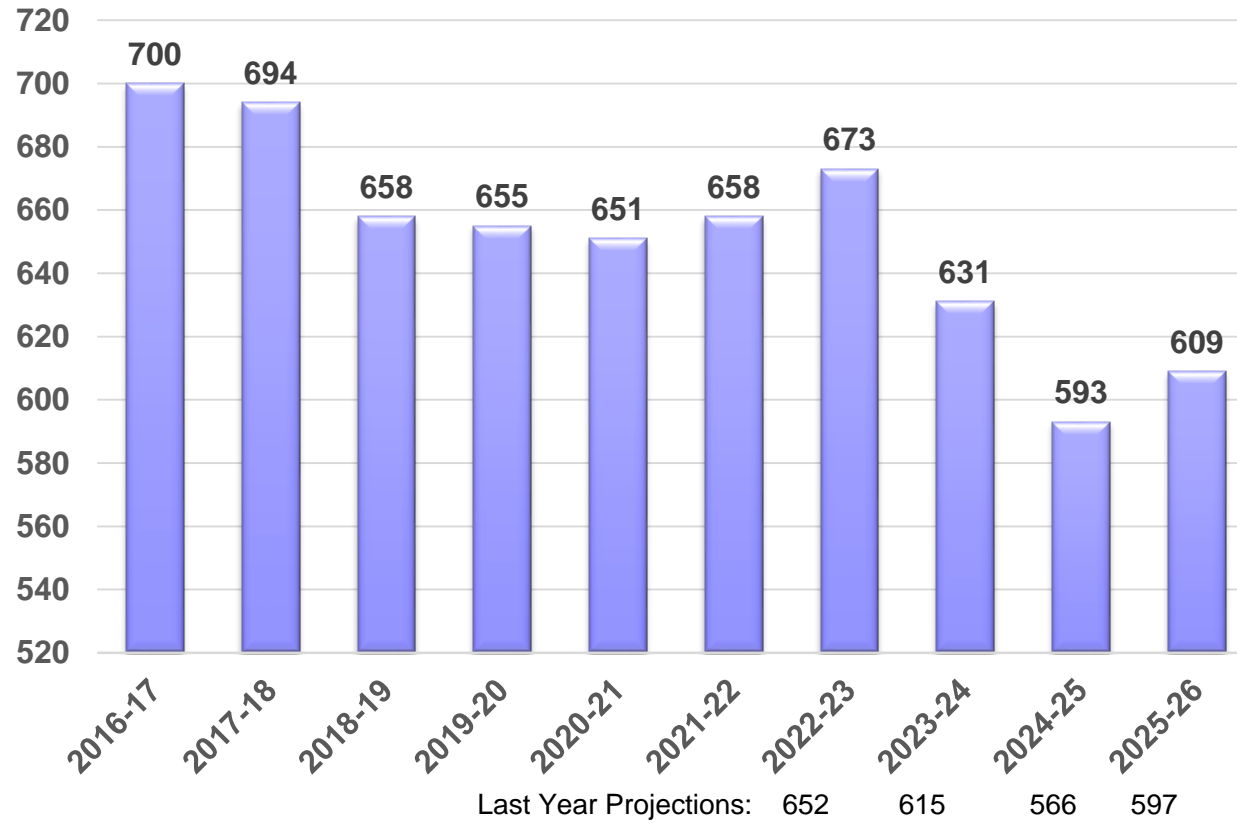
2021-2022

| 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 |

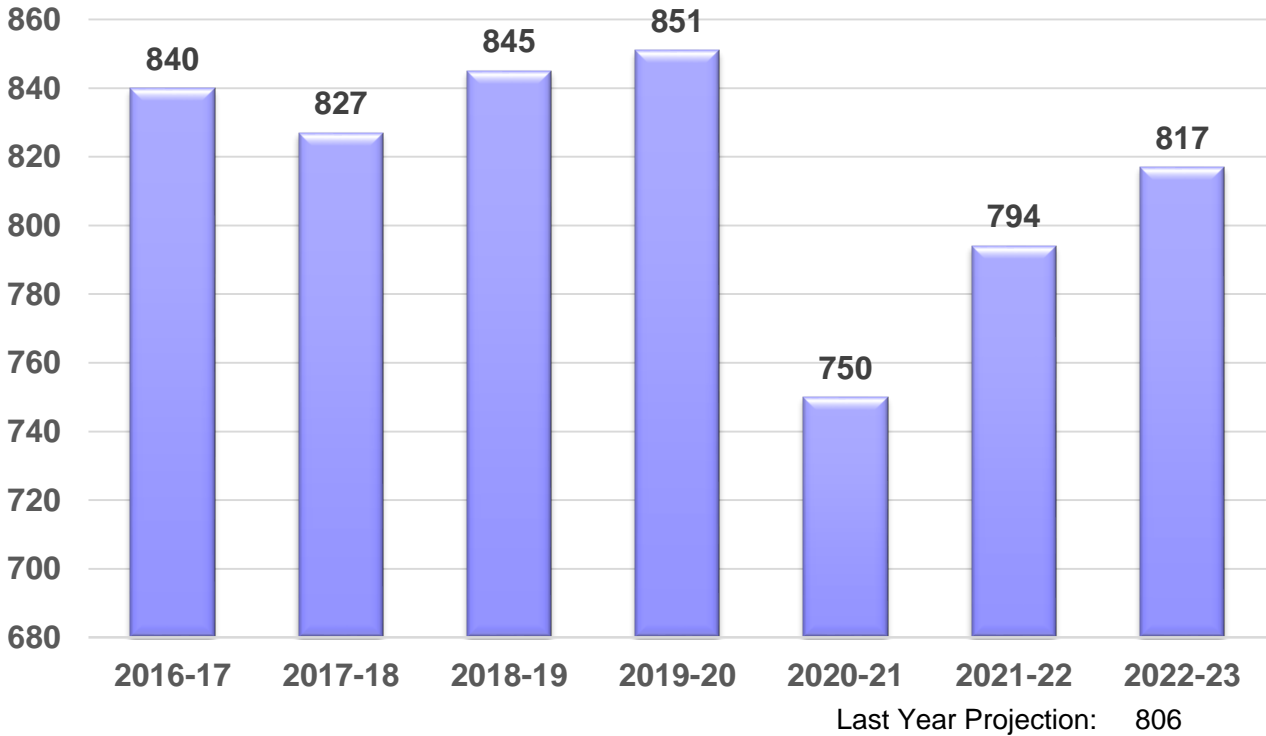
GHS Past and Projected Enrollment



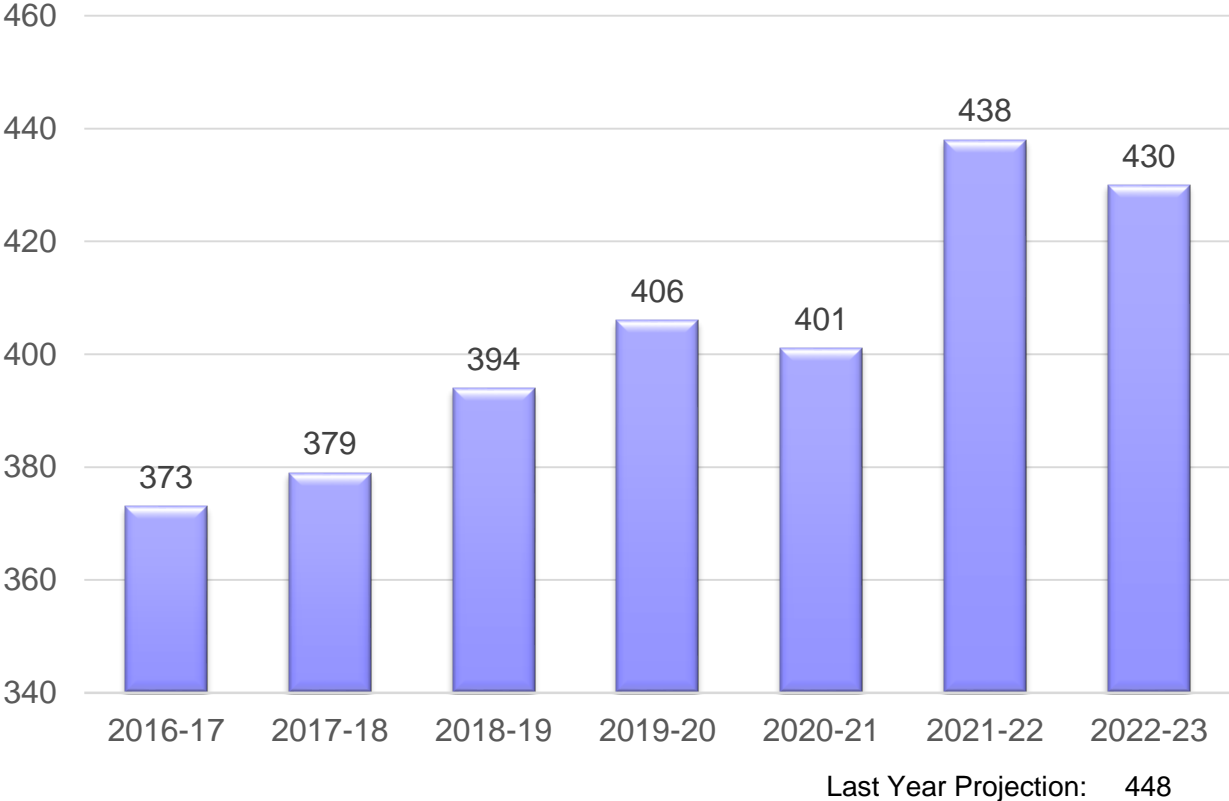
VCMS Past and Projected Enrollment



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 |
| | 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

| | 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 | Kaegebein - 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 | 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 |
|---------------------|--------------------|-------------|
| 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 | |

| 2023-24 | |
|-------------------------------|-------|
| Total Students Grade 6 | 199 |
| Total Classroom Teachers | 9 |
| Average Class Size | 22.11 |

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 Proposed Budget

| | |
|---------------------------|-------------------|
| Revenues | \$ 73,711,161 |
| Expenditures | \$ 73,711,161 |
| <u>GAP w/ New Request</u> | <u>\$ 398,225</u> |

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 for-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

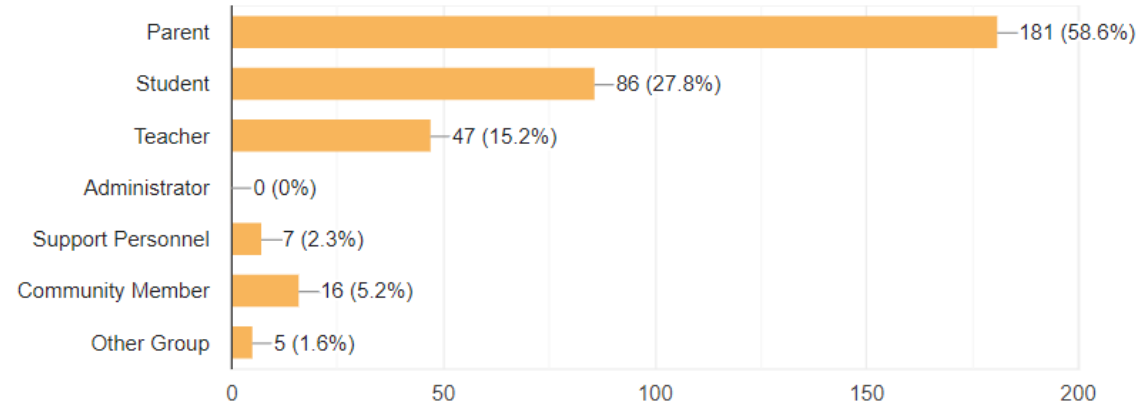
Grand Island State Aid Proposal

| 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 | 1.56% |
| 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% |
| Total Aid (w/o building aid) | \$19,435,204 | \$19,147,124 | \$22,062,729 | \$2,627,525 | 13.52% |

- **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.
- **Foundation Aid Survey:** The enacted New York state budget included language stating that for the 2021-22, 2022-23 and 2023-24 school years, each school district receiving a foundation aid increase of more than 10% or \$10,000,000 must post to its district website prior to July 1 of each school year a plan by school year of how the funds will be used to address student performance and need. **Grand Island anticipates a foundation aid increase of 16.3 percent for the 2023-2024 school year.**

Foundation Aid Increase Survey Results

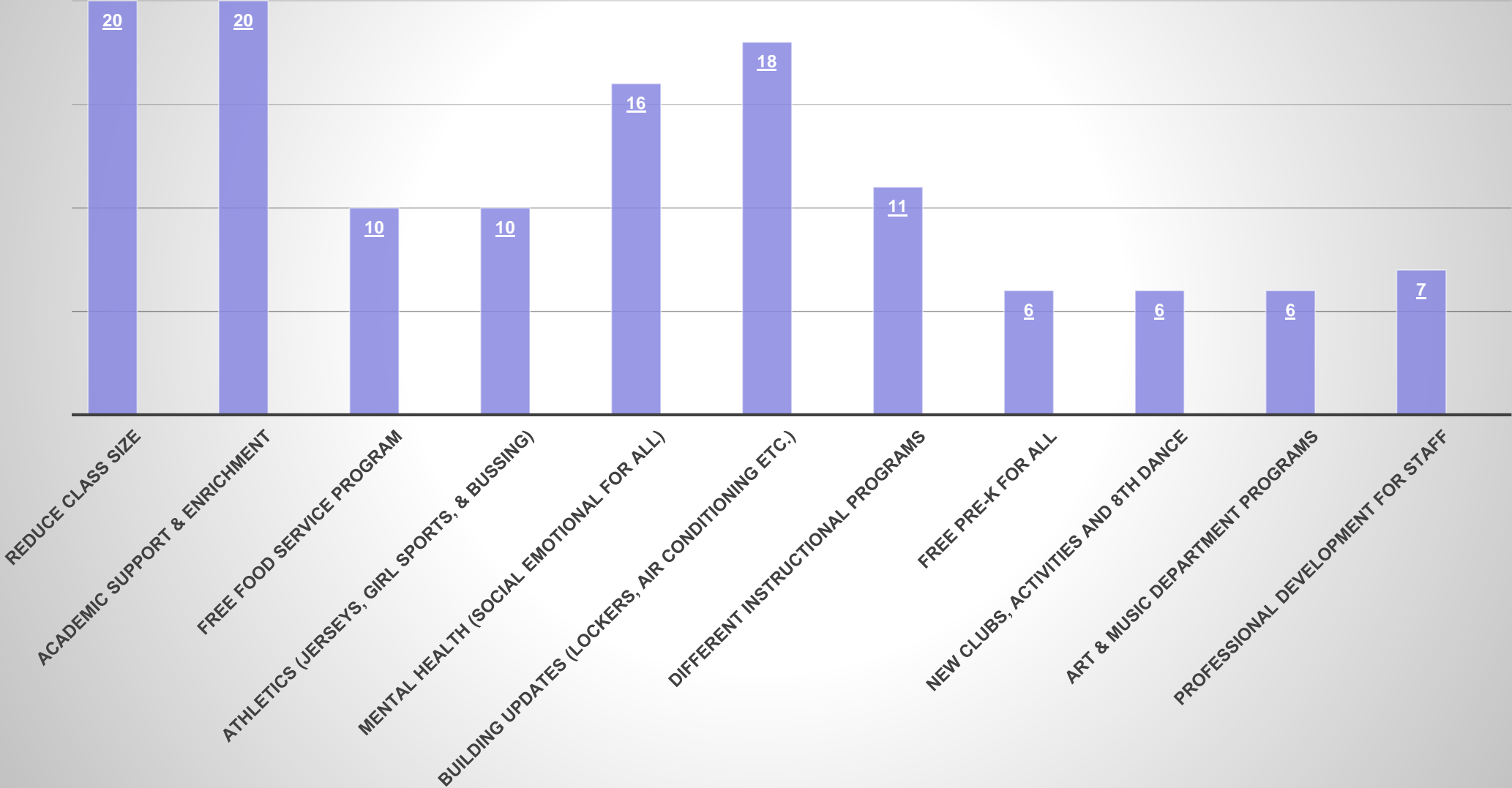
309 responses



Responses to Yes/No Questions:

1. 84.5% - Would like to see us utilize our funding increase to address student social-emotional health.
2. 78.3% - Would like to see us utilize our funding increase to address achievement gaps
3. 76.7% - Would like to see us utilize our funding increase to provide academic supports for student in danger of not meeting state standards.
4. 83.2% - Would like to see us utilize our funding increase to provide resources to English language learners, students with disabilities, and students experiencing homelessness.
5. 73.5% - Would like to see us utilize our funding increase to reduce class sizes.
6. 70.6% - Would like to see us utilize our funding increase to increase our graduation rate.

Other Comments Accumulated Responses



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 | \$19,051,477.00 | \$2,238,514 | 13.31% |
| High Impact Tutoring Set-aside | \$0 | \$0 | \$208,422 | \$208,422 | 0.78% |
| 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 | \$73,711,161 | \$3,504,493 | 4.99% |

| AID AREA | AMOUNT |
|---------------------------|------------------------|
| Total Aid Forecasted | \$26,592,580.00 |
| Building Aid Deduct | (\$4,529,851.00) |
| BOCES Deduct | (\$1,697,428.00) |
| UPK Deduct | (\$991,023.00) |
| High Impact Aid Deduct | (\$208,422.00) |
| Transportation Aid Deduct | (\$194,379.00) |
| Capital Outlay Aid | \$70,000.00 |
| State Aid Total | \$19,041,477.00 |

*** 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.

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 | \$34,682,838.93 | \$1,485,053.17 | 4.47% |
| **Substitute (All Departments) | 786,295.00 | 805,500.00 | 900,222.74 | \$94,722.74 | 11.76% |
| ***Cash / Credit Payments | 180,000.00 | 180,000.00 | 180,000.00 | \$0.00 | 0.00% |
| Benefits (Self Funded, Dental, Vision & Stoploss) | 9,153,413.48 | 9,725,029.16 | 10,153,496.16 | 428,467.00 | 4.41% |
| 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 | 2,925,721.00 | 208,721.00 | 7.68% |
| Retirement Benefits (Admin, GITA, & SRP) | 653,000.00 | 830,000.00 | 817,000.00 | -13,000.00 | -1.57% |
| 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 | 4,877,561.00 | 445,361.00 | 10.05% |
| 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 | 1,315,209.20 | 301,337.20 | 29.72% |
| 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 | | \$3,283,010.78 | 4.93% |
| Total Budget to Budget Difference (MII) | | | | \$3,283,010.78 | 4.93% |

2023-24

BUDGET OVERVIEW



GRAND ISLAND CENTRAL SCHOOL DISTRICT

March 27, 2023

| BUDGET OVERVIEW | WORKING DRAFT BUDGET | DESCRIPTION |
|---------------------------------------|-------------------------|---|
| APPROPRIATIONS | | |
| <u>HUMAN RESOURCES</u> | | |
| Compensation Change | 1,579,776 | 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%) |
| Human Resources Subtotal | <u>2,303,067</u> | |
| <u>INSTRUCTIONAL PROGRAMS</u> | | |
| BOCES Services and Programs | 445,361 | 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>553,341</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 | |
| Stipend Pays | 0 | |
| District-Wide Subtotal | 5,500 | |
| SUPPORT SERVICES | | |
| BOE/Superintendent | 0 | |
| Central Administration | (25,978) | Textbook funds transferred to buildings, conference and travel addback and insurance (NYSIR) increase. |
| Operations/Maintenance | 330,737 | 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 | 415,759 | 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 | 107,066 | |
| 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 | 0 | |
| TOTAL APPROPRIATIONS INCREASE | 3,504,493 | |
| REVENUES | | |
| State Aid | \$2,228,185 | 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 | \$3,504,493 | |
| BUDGET GAP | \$0 | |

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



| 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 | | Future Consideration |
| Increase Art Teacher (0.4 to 0.5) | X | | 8,083 | 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 |
| | | | 24,258 | |
| <u>Middle School</u> | | | | |
| 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 |
| | | | 5,444 | |
| <u>Sidway Elementary</u> | | | | |
| 1.0 FTE Math Intervention Teacher replacing TA position | | X | | Future Consideration |
| | | | - | |
| <u>Kaegebein Elementary</u> | | | | |
| 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 |
| | | | 84,821 | |

| <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 | | Future Consideration |
| 1.0 STEAM Teacher | | X | | Future Consideration |
| 1.0 Elementary Teacher (If deemed necessary based on enrollment) | | X | | Future Consideration |
| | | | - | |
| <u>District</u> | | | | |
| 1.0 FTE ENL Teacher | | X | | Future Consideration |
| 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 |
| | | | 187,203 | |
| Instructional Total | | | 301,725 | |
| <u>Operations</u> | | | | |
| 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 | | | Title IV Grant Funds |
| HS - Freshman Transition Program (advisor training, curriculum development, and advisor stipend) | X | | | ARP Grant Funds |

| Operations | 2023-24 | 2024 & Beyond | Cost (\$) | Notes |
|---|----------------|--------------------------|------------------|------------------------------------|
| HS - Tech Department Equipment Replacement Plan (\$125K of equip unrepairable must be replaced) | X | | | 1st. Yr. ARP Grant Funds |
| 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 | | | 1st. Yr. ARP Grant Funds |
| 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 | | Future Consideration - SMART |
| 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. |
| Operations Total | | | 74,500 | |
| Vape Detectors | X | | | ARP Grant Funds - Future GF Expen |
| Youth - Mental Heath First Aid | X | | | ARP Grant Funds |
| Trans - Health Insurance for Drivers & Aides (20ppl) | | X | | Future - Working with Broker |
| Transfer to Food Service | X | | 22,000 | Under Review |
| Other Total | | | 22,000 | |
| TOTAL REQUEST FROM ALL AREAS | | | 398,225 | |

Capital Outlay Plan

- Capital Outlay \$100,000 Project

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

- Possible Projects

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



Proposal for \$250,000 Capital Outlay Projects. This would be something we request in future budgeting cycles to assist with capital work in all buildings

Grand Island CSD
DRAFT BUDGET RECAP

| | | School Year |
|---------------------------|---------------------------------------|-----------------------|
| <u>Revenues:</u> | | <u>2023-24</u> |
| | State Aid | \$ 20,809,899 |
| | Building Aid | \$ 4,503,671 |
| | Sales Tax | \$ 3,010,799 |
| | Other Revenue | \$ 857,300 |
| | Appropriated Fund Balance | \$ 4,934,844 |
| | Total Revenues before tax levy | \$ 34,116,513 |
| <u>Expenses:</u> | | |
| <u>Salaries</u> | GITA - Teachers | \$ 23,873,604 |
| | Admin | \$ 1,832,289 |
| | SRP - Service | \$ 8,908,446 |
| | Other Salary Items | \$ 1,148,723 |
| | Total All Salaries | \$ 35,763,062 |
| <u>Benefits:</u> | Health Insurance Cost | \$ 10,153,496 |
| | ERS | \$ 1,220,602 |
| | TRS | \$ 2,910,114 |
| | Other Benefits | \$ 4,559,431 |
| | Total All Benefits | \$ 18,843,643 |
| <u>Other Costs</u> | Debt Service | \$ 6,632,085 |
| | Other | \$ 12,472,371 |
| | Total All Other Costs | \$ 19,104,456 |
| | Total Expenses: | \$ 73,711,161 |
| | Anticipated Tax Levy | \$ 39,594,648 |
| | Tax Levy Maximum increase | \$ 39,594,648 |
| Without Request | Difference to Tax Cap | \$ 0 |
| With Request | Difference to Tax Cap | \$ (398,225) |

Draft Budget Recap & Fund Balance

| 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 |
|---|----------------------------------|----------------------------------|----------------------------------|-----------------------------------|--|---|
| Restricted: | | | | | | |
| 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 |
| Committed: | | | | | | |
| Tax Certiorari | \$61,194.00 | \$61,194.00 | \$61,194.00 | \$61,194.00 | \$61,194.00 | Remain or increase |
| Assigned: | | | | | | |
| Designated for Subsequent Year's Expenditures | \$1,950,000.00 | \$1,950,000.00 | \$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 |
| Total | \$10,651,390.00 | \$9,654,658.00 | \$14,034,277.00 | \$14,034,277.00 | \$14,370,086.72 | |
| * New Reserves | | | | | | |
| **June 30, 2022 balances are subject to change based on year end financial review | | | | | | |

Tax Cap Calculator Results Report

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

| | BUDGET 2023 | PROPOSED 2024 | 2025 | PROJECTIONS | | |
|---|---------------------|------------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | 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%

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

2022-2023 Federal Funds Review

| <u>Grants</u> | <u>Professional .15</u> | <u>Support .16</u> | <u>Purchase Services .4</u> | <u>Supplies .45</u> | <u>Travel .46</u> | <u>Benefits .8</u> | <u>Grand Budget</u> | <u>Avail. 3/16/23</u> |
|---------------|-------------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| Title I | \$ 222,457.55 | \$ - | \$ 7,191.33 | \$ 22,228.12 | \$ 3,000.00 | \$ 50,000.00 | \$ 304,877.00 | \$ 150,005.61 |
| Title II | \$ 95,829.00 | \$ - | \$ 800.00 | \$ 2,824.00 | \$ - | \$ - | \$ 99,453.00 | \$ 70,242.58 |
| Title IV | \$ - | \$ - | \$ 6,448.00 | \$ 16,855.00 | \$ - | \$ - | \$ 23,303.00 | \$ 10,851.69 |
| Sec 611 | \$ 450,684.00 | \$ 32,150.00 | \$ 228,954.00 | \$ 28,651.00 | \$ 13,259.00 | \$ - | \$ 753,698.00 | \$ 248,563.02 |
| Sec 619 | \$ - | \$ - | \$ 8,117.00 | \$ 5,412.00 | \$ - | \$ - | \$ 13,529.00 | \$ 3,305.30 |
| UPK 1st | \$ - | \$ - | \$ 216,804.00 | \$ 2,019.00 | \$ - | \$ - | \$ 218,823.00 | \$ 2,019.00 |
| UPK 2nd | \$ 187,658.00 | \$ 21,635.00 | \$ 151,820.03 | \$ 6,087.00 | \$ - | \$ - | \$ 367,200.03 | \$ 97,487.14 |
| TOTALS | \$ 956,628.55 | \$ 53,785.00 | \$ 620,134.36 | \$ 84,076.12 | \$ 16,259.00 | \$ 50,000.00 | \$ 1,780,883.03 | \$ 582,474.34 |

| <u>COVID Grants</u> | <u>Professional .15</u> | <u>Support .16</u> | <u>Purchase Services .4</u> | <u>Supplies .45</u> | <u>Travel .46</u> | <u>Benefits .8</u> | <u>Grand Budget</u> | <u>Avail. 3/16/23</u> | <u>Year End Avail Est.</u> |
|---------------------|-------------------------|----------------------|-----------------------------|----------------------|---------------------|------------------------|------------------------|------------------------|----------------------------|
| CARES - GEER | \$ 60,963.00 | \$ - | \$ 2,177.00 | \$ - | \$ - | \$ - | \$ 63,140.00 | \$ - | \$ - |
| CARES - ESSER | \$ 359,700.00 | \$ - | \$ - | \$ 12,765.00 | \$ - | \$ - | \$ 372,465.00 | \$ - | \$ - |
| CRRSA - GEEER II | \$ 183,145.00 | \$ - | \$ - | \$ - | \$ - | \$ 29,678.00 | \$ 212,823.00 | \$ - | \$ - |
| CRRSA - ESSER II | \$ 1,754,928.00 | \$ 9,000.00 | \$ 8,410.00 | \$ 8,410.00 | \$ - | \$ 572,955.00 | \$ 2,353,703.00 | \$ 718,667.86 | \$ 55,645.84 |
| ARP - ESSER | \$ 1,710,736.00 | \$ 227,943.00 | \$ 103,150.00 | \$ 82,166.00 | \$ 27,059.00 | \$ 541,838.00 | \$ 2,692,892.00 | \$ 1,447,872.30 | \$ 1,213,958.14 |
| ARP - Sec 611 | \$ 52,000.00 | \$ 14,200.00 | \$ 13,682.00 | \$ 4,296.00 | \$ - | \$ 61,020.00 | \$ 145,198.00 | \$ 98,663.95 | \$ - |
| ARP - Sec 619 | \$ - | \$ - | \$ 9,148.00 | \$ 4,509.00 | \$ - | \$ - | \$ 13,657.00 | \$ 240.21 | \$ - |
| ARP - Homeless | \$ 5,055.00 | \$ - | \$ - | \$ 3,430.00 | \$ - | \$ - | \$ 8,485.00 | \$ 8,485.00 | \$ - |
| TOTALS | \$ 4,126,527.00 | \$ 251,143.00 | \$ 136,567.00 | \$ 115,576.00 | \$ 27,059.00 | \$ 1,205,491.00 | \$ 5,862,363.00 | \$ 2,273,929.32 | \$ 1,269,603.98 |

2023-2024 Federal Funds Plan

| | CRRSA - ESSER II | ARP - ESSER |
|----------------------------------|--|--|
| Remaining Budget (Yr. End 22-23) | \$ 55,645.84 | \$ 1,213,958.14 |
| Professional .15 | \$ - | \$ 949,026.00 |
| Equipment .2 | \$ - | \$ 25,000.00 |
| Purchase Services .4 | \$ 55,000.00 | \$ 30,500.00 |
| Supplies .45 | \$ 645.84 | \$ 15,044.00 |
| Benefits .8 | \$ - | \$ 194,388.14 |
| Year End Avail Est. | \$ - | \$ - |
| Note | Vape Detectors (16) - Amendment Required | 12 FTEs, benefits, Youth Mental Health 1st Aid & 1st yr. cost for fitness center and technology. |

| Grant | Grant Year | Budget Preparation |
|--------------|---------------------------|---------------------------|
| Title I | September 1 - August 31st | July/August |
| Title II | September 1 - August 31st | July/August |
| Title IV | September 1 - August 31st | July/August |
| Sec 611 | July 1 - June 30th | June/July |
| Sec 619 | July 1 - June 30th | June/July |
| UPK 1st | July 1 - June 30th | June/July |
| UPK 2nd | July 1 - June 30th | June/July |

Note: Other federal grant budgets are unknown until May/June each year. The appropriate administrators work through developing those budgets each summer.

| State Portal Funding Options | Approved Budget | Anticipated Expense | Services, Supplies, and Staffing Information | Amendment Required (Y or N) |
|--|------------------------|----------------------------|---|--|
| Purchasing supplies to sanitize and clean the facilities of the LEA, including buildings operated by such LEA | \$ 13,760 | | N/A | N |
| Providing mental health services and supports, including through the implementation of evidence based full-service community schools. | \$ 307,370 | \$ 107,246 | Mental Health 1st Aid & Salary and Benefits for school counselor that is supporting us and allows for a TOSA in the area of mental health | Y - The mental health 1st aid transfer exceeds 10% increase allowance without amendment |
| Planning and implementing activities related to summer learning and enrichment and supplemental after-school programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children and youth in foster care. | \$ 483,284 | \$ 79,825 | Grades 6-12 general education summer school enrichment program AND community education supplemental funding to offset cost of offering program | N |
| Addressing the academic impact of lost instructional time among an LEA's students (including low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care) by: a) Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction; b) Implementing evidence-based activities to meet the comprehensive needs of students; c) Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and d) Tracking student attendance and improving student engagement in distance education. | \$ 732,680 | \$ 107,246 | Salary and benefits to cover keeping grade K class sizes as deemed reasonable and in the event that K enrollment is less than anticipated, teacher would be used to cover a different need area within elementary education | N |
| Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement. | \$ 31,955 | \$ - | N/A | Y - There is not enough within 160 (salary code for support staff) to cover the anticipated expense. |
| Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff. | \$ 84,240 | \$ - | N/A | N |
| Other activities that are necessary to maintain the operation of and continuity of services in the LEA and continuing to employ existing staff of the LEA. | \$ 987,168 | \$ 919,640 | Fitness center and tech 1st year replacement plan, freshman program, employing existing staff, supplies for extended day programs (other two federal funding sources expired, moving the expense from there to ARP ESSER) | Y - The fitness center transfer exceeds 10% increase allowance without amendment |

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.



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 interest 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.

Important Information on Capital Reserve Funds

Funding a capital reserve fund fully takes multiple years. The funds come from budget transfers, leftover money from the annual budget, and cost saving opportunities that can occur throughout the school year.

Capital Reserve Benefits

- Credit Rating (boost district's fiscal strength)
- Less Interest and Debt Issuances Expenses
- More Building Aid
- Less Burden on Taxpayers (tax cap calculation)
- Ability to Complete Larger Projects
- Establish Capital Project Long Range Schedule
- Set-aside that does not affect the general fund budget
- Maintenance and upkeep of items throughout the buildings



Steps In Establishing, Funding and Using The Capital Reserve Fund

Step 1: BOE Approves proposing the capital reserve fund proposition

Step 2: Capital Reserve Fund vote May 16th (Proposition #3)

Step 3: Upon external audit annually, the District begins transferring available funds to Capital Reserve Fund and BOE votes to approve with External Audit.

Step 4: Once a project has been developed, voters, vote on the capital project and usage of reserve funds to assist with project cost.

Capital Reserve Fund is a restricted fund that can **ONLY** be used for capital improvement, new construction, acquisition, repair, reconstruction which require voter approval.

****Funds can only be transferred out of this fund upon Voter Approval***

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 11th (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.

