

2024 – 2025 2nd Draft Budget Presentation

Board of Education
March 11, 2024



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 2023 - January 2024**
One on one meetings with cabinet, building administrators and department heads; ongoing
- **January 2024**
Enrollment Projections
Governors Executive Budget
- **February 2024**
All Administrator Prioritization Meeting
First Budget Input Session

Budget Meeting Dates

- **Monday, February 12th Initial Draft Budget Meeting**
 - ❑ Presentation of a detailed budget based on Governor Hochul's 1/16/2024 proposal
 - ❑ Incorporation of instructional/operational needs
 - ❑ Receive Board direction on major expenditure categories and on the proposed tax levy
- **Monday, March 11th**
 - ❑ Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
 - ❑ Receive additional input from Board
- **Monday, March 25th**
 - ❑ Tentative budget adoption at the regularly scheduled Board Meeting
- **Tuesday, April 9th (Tentative Special Meeting Date)**
 - ❑ Governor final budget updated budget impacts
- **Tuesday, April 16th**
 - ❑ Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 13th**
 - ❑ Public Budget Hearing
- **Tuesday, May 21st**
 - ❑ Uniform statewide budget vote and BOE election



Agenda

- Executive Budget Recap
- Current Budget Assumptions
- Draft Budget Updates
 - Revenues
 - Summary of Major Expenditures
- 2024-2025 Budget Impact Items
 - Enrollment
 - Prioritized at the Building/Department Level
 - Prioritized by District
- Bus Proposition & Maintenance Vehicle Information
- Draft Budget
 - Recap
 - Fund Balance
 - Tax Cap and Estimated Tax Rate
- Budget Calendar



2024-2025 Draft Budget #2:



Program Maintenance Budget

Governor's Executive Budget Recap

- **Foundation Aid: \$507 Million (2.1%) increase**

This increase is driven largely by the formula's inflation factor, which the Executive Budget sets at 2.4 percent, representing the average annual change in the Consumer Price Index (CPI) over the last 10 calendar years (2014-2023), excluding the highest and lowest years.

- **Expense Driven Aides: \$318 Million (3.2%) 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)

- **Preschool and Summer School Special Education Programs- \$36.5 Million (10%) increase**

The Executive Budget fully funds the State share of costs for both programs, continuing \$1.0 billion to reimburse counties for the cost of preschool special education services and providing \$404 million, a \$36.5 million (10 percent) year-to-year increase, to reimburse school districts for the cost of summer school services.

- **Special Education Tuition Rate-Setting Reform**

Funding for preschool and school-age special education providers is determined through a ratesetting methodology administered by SED. These providers serve approximately 80,000 preschool children year-round, 50,000 school-age students during the summer, and 14,000 school-age students during the school year. As requested by SED, the Executive Budget provides an additional \$1.4 million for SED to study and design a new special education tuition rate-setting methodology in order to streamline and improve the timeliness of tuition rates for providers, bringing total available project funding to \$3.9 million. The Executive Budget also extends the deadline for SED to present its recommendations from July 1, 2025 to July 1, 2027.

- **School Food Programs \$11 Million (5.8%) increase**

Approximately 5,000 New York State schools currently participate in the national school lunch and breakfast programs, serving approximately 2.8 million public and nonpublic school students statewide. The Executive Budget provides over \$200 million in State funding for these programs, an \$11 million (5.8 percent) year-to-year increase. The Budget continues the FY 2024 State-funded initiative to incentivize qualifying public and nonpublic schools with significant proportions of low-income students to participate in the Federal Community Eligibility Provision program, allowing all students in those schools to eat breakfast and lunch at no charge regardless of their families' income. This initiative will enable up to 90 percent of New York State's students to eat for free.

Executive Budget

Grand Island State Aid Proposal

DESCRIPTION	2023-24 November 2023 Run to 2024-25 January Exec Run				
	Exec Prop. Jan. 2023 2023-24	Update Aid November 2023 2023-24	Forecasted January 2024 2024-25	Amount Change	PERCENT
Foundation Aid	\$15,299,441	\$15,518,924	\$15,359,556	(\$159,368)	-1.04%
Universal Pre-Kindergarten	\$991,023	\$991,023	\$991,023	\$0	0.00%
BOCES**	\$1,697,428	\$1,824,252	\$1,759,626	(\$64,626)	-3.81%
High Cost Excess Cost	\$324,585	\$294,564	\$376,018	\$81,454	25.09%
Private Excess Cost	\$481,824	\$648,820	\$634,973	(\$13,847)	-2.87%
Hardware and Technology**	\$46,919	\$46,559	\$44,066	(\$2,493)	-5.31%
Software, Library and Textbook **	\$248,406	\$246,462	\$241,991	(\$4,471)	-1.80%
Transportation**	\$2,764,681	\$2,358,643	\$2,786,720	\$428,077	15.48%
Building Aid* Nov. Aid (Doesn't include outlay)	\$4,529,851	\$4,481,652	\$4,163,865	(\$317,787)	-7.02%
Total Aid	\$26,384,158	\$26,410,899	\$26,357,838	(\$53,061)	-0.20%
Total Aid (w/o building aid)	\$21,854,307	\$21,929,247	\$22,193,973	\$339,666	1.55%

Summary of All Revenues

DESCRIPTION	BUDGETED 2022-23	BUDGETED 2023-24	BUDGETED 2024-25	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$38,318,340	\$39,594,648	\$40,573,587	\$978,939	2.47%
State Aid	\$16,812,963	\$18,886,706	\$18,891,770	\$5,064	0.03%
Pandemic Adjustment/ Local Dist. Adjust.	N/A	N/A	N/A	N/A	N/A
Federal Cares Restoration/COVID-19 Suppl.	N/A	N/A	N/A	N/A	N/A
State Building Aid-Prior Reconstruction Projects	\$4,622,422	\$4,503,671	\$4,163,865	(\$339,806)	-7.55%
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	\$4,000,000	\$989,201	32.86%
State Aid-BOCES	\$1,650,000	\$1,550,000	\$1,650,000	\$100,000	6.45%
Interest	\$50,000	\$50,000	\$400,000	\$350,000	700.00%
In-Lieu of Taxes	\$15,000	\$15,000	\$14,000	(\$1,000)	-6.67%
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	\$0	\$0	\$0	0.00%
Reserve for Unemployment Benefits	\$50,010	\$0	\$0	\$0	0.00%
Reserve for Employee Benefits Liability	\$650,000	\$0	\$0	\$0	0.00%
Reserve for Workers Compensation	\$0	\$0	\$0	\$0	0.00%
Reserve for Debt-New Reconstruction Project	\$0	\$0	\$0	\$0	0.00%
Community Education Tuition & Fees	\$0	\$0	\$0	\$0	0.00%
Appropriated Fund Balance	\$4,934,844	\$4,934,844	\$7,325,732	\$2,390,888	48.45%
BASIC BUDGET	\$70,206,668	\$73,337,968	\$77,811,254	\$4,473,286	6.10%

*** 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 2022-23	Budget 2023-24	Projected Budget 2024-25	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	\$33,197,785.76	\$34,871,206.93	\$36,014,158.00	\$1,142,951.07	3.28%
**Substitute (All Departments)	805,500.00	928,222.74	1,319,163.00	\$390,940.26	42.12%
***Cash / Credit Payments	180,000.00	180,000.00	220,000.00	\$40,000.00	22.22%
Benefits (Self Funded, NY44 & Stoploss)	9,725,029.16	10,128,496.16	11,000,000.00	871,503.84	8.60%
ERS (12.34%) Contribution Rate	1,188,226.75	1,220,601.75	1,220,000.00	-601.75	-0.05%
TRS (10.29%) Contribution Rate	2,852,386.33	2,910,114.00	3,000,000.00	89,886.00	3.09%
FICA (7.65% of Total Salaries)	2,717,000.00	2,935,721.00	2,975,000.00	39,279.00	1.34%
Retirement Benefits (Admin, GITA, & SRP)	830,000.00	850,000.00	1,097,500.00	247,500.00	29.12%
Workers Compensation Insurance	621,000.00	630,000.00	630,000.00	0.00	0.00%
BOCES (Last Capital Project 2023-2024)	4,432,200.00	4,919,368.00	5,092,287.00	172,919.00	3.52%
Debt Service	6,525,019.00	6,632,085.00	6,262,126.00	-369,959.00	-5.58%
Utilities	1,013,872.00	1,368,727.20	1,362,126.00	-6,601.20	-0.48%
Fuel	273,500.00	290,000.00	300,000.00	10,000.00	3.45%
Special Education Tuition	1,255,000.00	1,340,980.00	1,340,980.00	0.00	0.00%
Building Maintenance	716,585.00	740,285.00	728,800.00	-11,485.00	-1.55%
Transfer to Funds	238,000.00	238,000.00	275,000.00	37,000.00	15.55%
Contractual Bussing	100,000.00	100,000.00	500,000.00	400,000.00	400.00%
Other	3,535,564.00	3,444,080.00	4,474,114.00	1,030,034.00	29.91%
TOTALS - MAJOR EXPENDITURE ITEMS	\$70,206,668.00	\$73,727,887.78	\$77,811,254.00	\$4,083,366.22	5.54%
Total Budget to Budget Difference (MII)				\$4,083,366.22	5.54%

Current Budget Assumptions

■ Expenditure Assumptions

- ❑ Salary Increase: \$1,142,951 (W/out negot., smaller margin)
- ❑ 4 Retirements
- ❑ TRS: Increase: \$89,886
- ❑ ERS: Decreased: **\$602**
- ❑ Retirement Benefit Increase: \$247,500
- ❑ Healthcare Increase: \$871,503
- ❑ Debt Service Decrease: **\$369,959**
- ❑ Transportation Cont. & Salary Adj.: \$400,000
 - ❑ Transportation budget will decrease either by contract or by salary before final budget



2024-25

BUDGET OVERVIEW



GRAND ISLAND CENTRAL SCHOOL DISTRICT

March 11, 2024

BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
APPROPRIATIONS		
<u>HUMAN RESOURCES</u>		
Compensation Change	1,573,891	Collective Bargaining Agrmts. / Contracts / Policy
FICA	120,403	Compensation Change X 7.65%
Health Insurance	871,503	Health Insurance Increase of Coverage Cost and Stop loss
Unemployment	0	
Workers Compensation	0	
Retirement Benefits	98,000	4 Retirements were submitted by 3/1/24
Retirement Systems		NYS Mandated Retirement System Increases
Employee Retirement System (ERS)	(601)	Estimate (Last Year 8.30%-16.0%, 23/24 year 9.60%-19.90%)
Teachers Retirement System (TRS)	89,886	Estimate (Last Year 10.29%, 22/23 year 9.76%)
Human Resources Subtotal	<u>2,753,082</u>	
<u>INSTRUCTIONAL PROGRAMS</u>		
BOCES Services and Programs	214,726	Service and Cost Changes for BOCES Programs, Occ Ed and Special Education
Special Education	102,500	Tuition and contractual cost increases
Charter School Tuition	20,000	Tuition increases
Instructional Program Subtotal	<u>317,226</u>	
<u>SCHOOL BUILDINGS</u>		
Sidway Elementary	3,750	Equipment Increase
Huth Elementary	3,750	Equipment Increase
Kaegebein Elementary	3,500	Equipment Increase
Middle School	6,000	Equipment Increase
High School	32,500	Equipment Increase + \$25k for Technology Equipment year 2 of 5
Athletics	16,000	Equipment Increase + \$15k for Fitness Center Equipment year 2 of 5
School Buildings Subtotal	<u>65,500</u>	
<u>DISTRICT-WIDE</u>		
Supplies	13,215	
Conference & Travel	9,050	
Contractual	29,650	*Does not include Special Ed. or Transport Contractual increases
District-Wide Subtotal	<u>51,915</u>	

<u>DISTRICT-WIDE</u>		
Supplies	13,215	
Conference & Travel	9,050	
Contractual	29,650	*Does not include Special Ed. or Transport Contractual increases
District-Wide Subtotal	51,915	
<u>SUPPORT SERVICES</u>		
Central Administration	0	
Operations/Maintenance	(24,500)	Utilities cost increase and fuel increases considered, lowered budget projections based on previous actuals
Transportation	400,000	Contractual increase- Bus Driver Shortage
Support Services Subtotal	375,500	General Support Program Plan Changes
<u>DEBT SERVICE - 05</u>		
Capital Debt Principal	(70,000)	Principal decrease
Capital Debt Interest	(198,080)	Interest payment decrease
School Construction BAN Premium		BAN payment for \$24M project
School Construction BAN Interest		BAN payment for \$24M project
Bus Bond Principal	18,000	Principal increase
Bus Bond Interest	9,000	Interest payment increase
Debt Service Subtotal	(241,080)	
Transfer To Funds		
Transfer to Capital	100,000	
Transfer to Food Service	100,000	
Transfer to Special Aid Fund	75,000	
Transfer to Other Funds Subtotal	275,000	
TOTAL APPROPRIATIONS INCREASE	3,597,143	
REVENUES		
State Aid	(\$159,368)	Foundation Aid, Building & BOCES aid decreases, increases in Trans aid and Exce
Tax Levy Limit	\$978,939	Tax Levy Formula (waiting on BOCES cap and Debt Aid finalized numbers - # will change)
Other Revenue		
TOTAL REVENUE INCREASE	\$819,571	
BUDGET GAP	-\$2,777,572	



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					
GIHS										222	260	235	229	2815
														Total Enrollment

In 2020-21 we had 73 fewer students enrolled than we did in the 2019-2020 year. Some families chose to move, Home School their children or enroll in another school setting.

2020-2021

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

In 2021-22 we had 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

This past year (2022-23) we had 29 fewer students enrolled than we did the previous year.

2022-2023

Enrollment as of February 2023 (For the 2022-23 School Year)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	198	232												
Huth			96	135	81	116								
Kaegebein			112	85	96	98								
VCMS							205	215	255					Total Enrollment
GIHS										202	217	229	215	2787

This year (2023-24) we have 33 fewer students enrolled than we did last year.

2023-2024

2023-24	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	213	188												
Huth			131	93	137	84								
Kaegebein			109	113	83	95								
VCMS							211	205	224					
GIHS										243	193	212	220	
														Total Enrollment
														2754

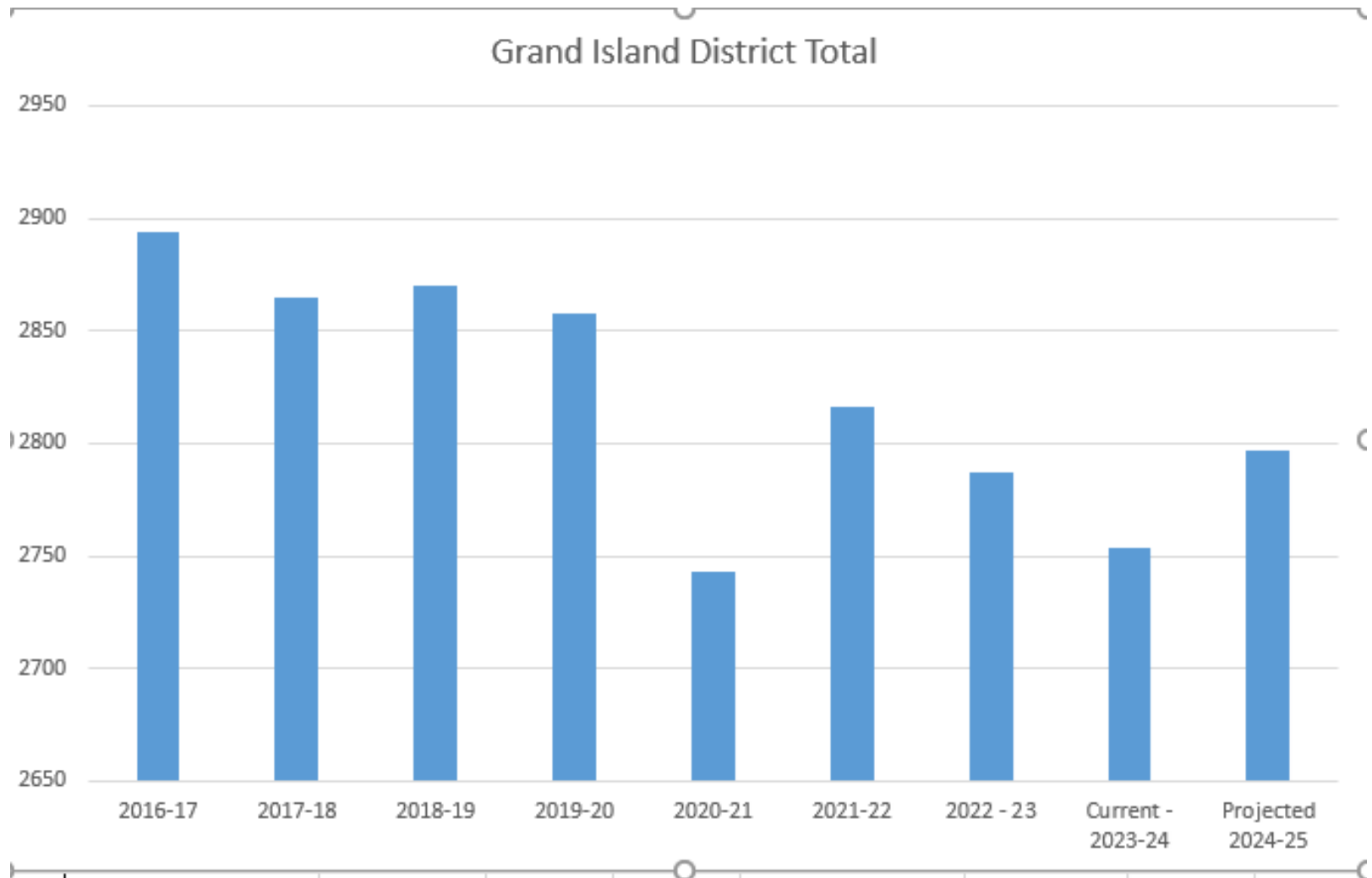
This is an Eight Year View of Enrollment

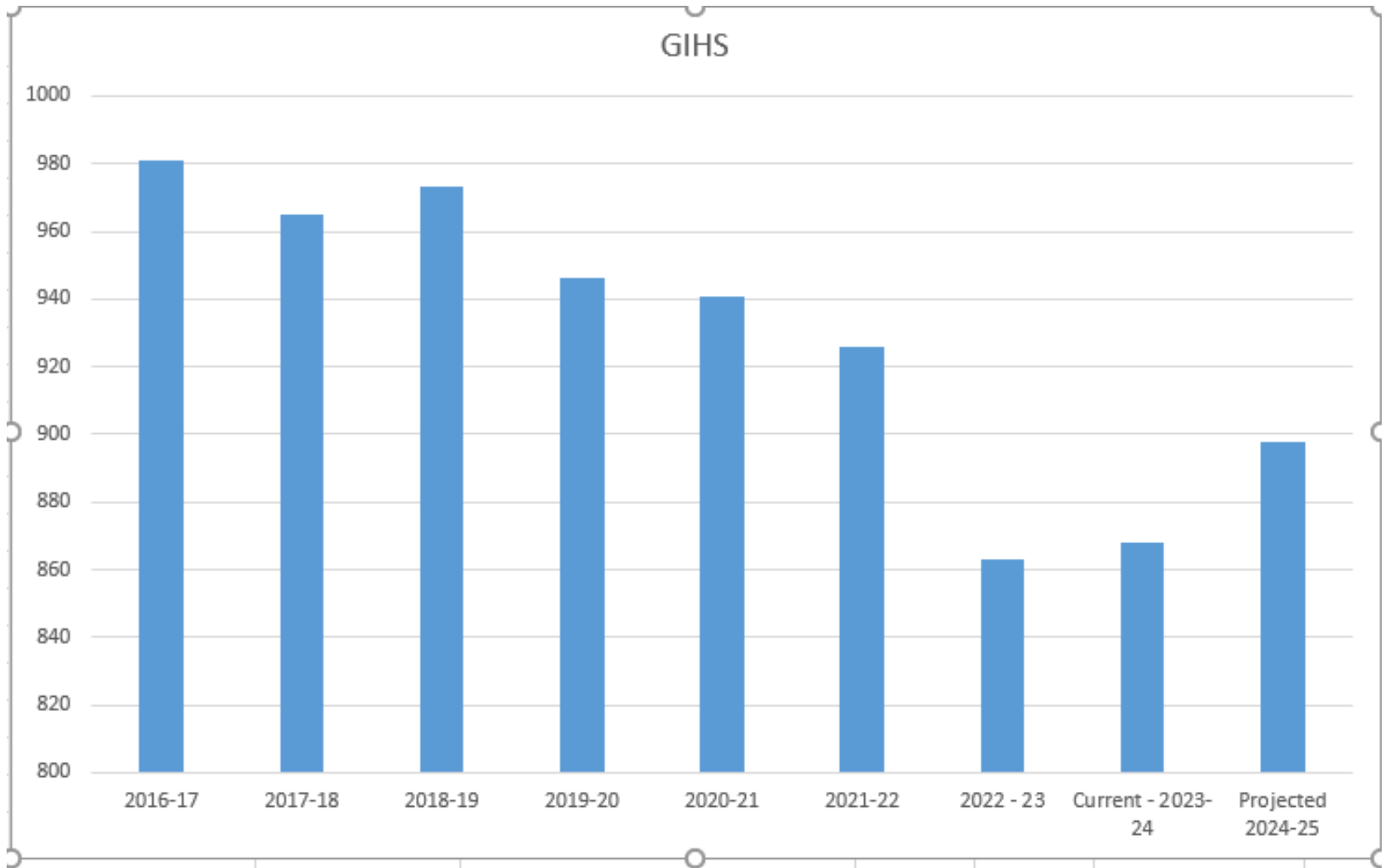
	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
2023-24	868	640	445	400	401	2754

This is an Eight Year View of Enrollment with Projected Enrollment for Next Year

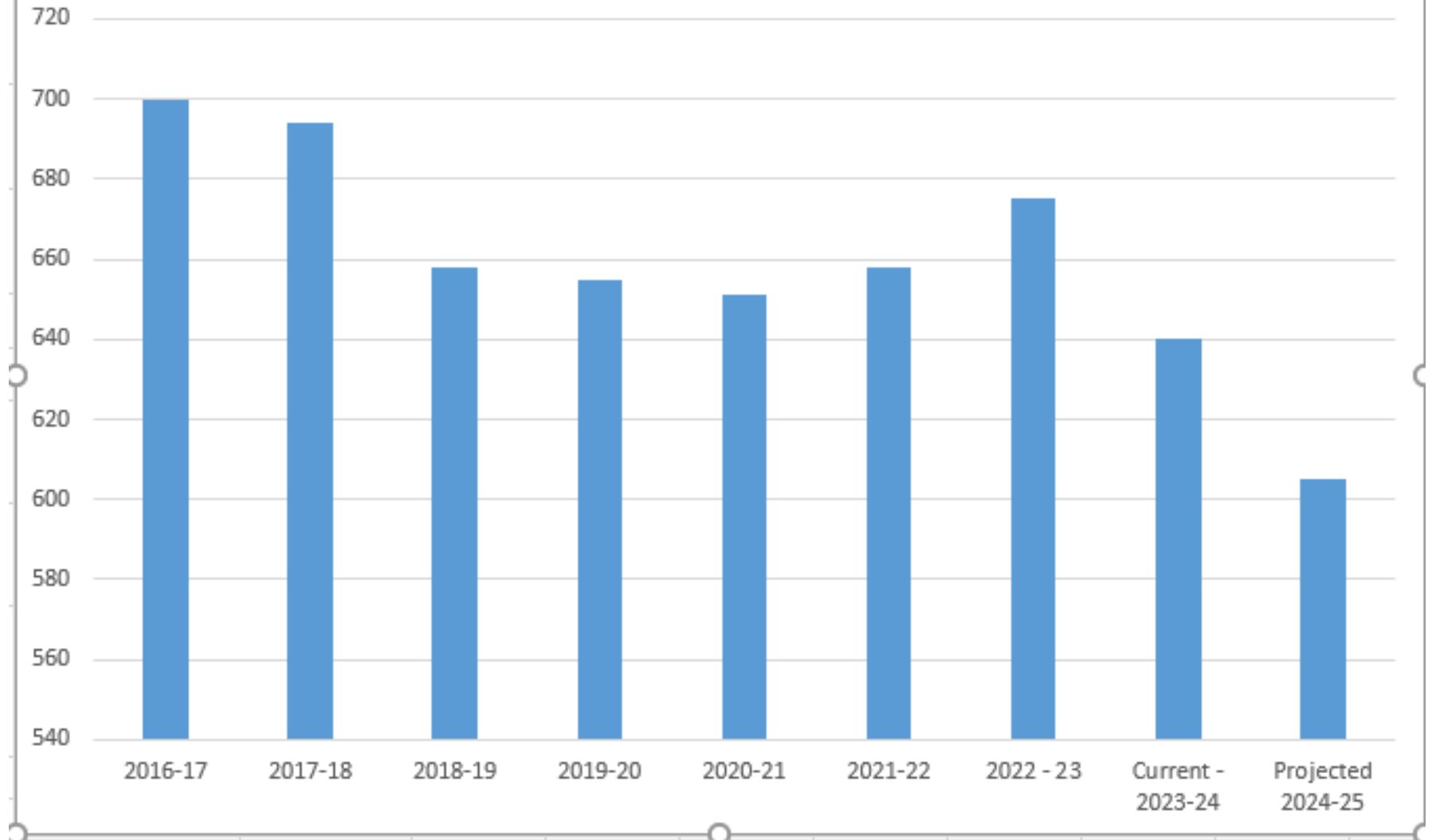
Year	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
Current - 2023-24	868	640	445	400	401	2754
Projected 2024-25	898	605	460	402	432	2797

This is an Eight Year View of Enrollment & Projected View for 2024-25

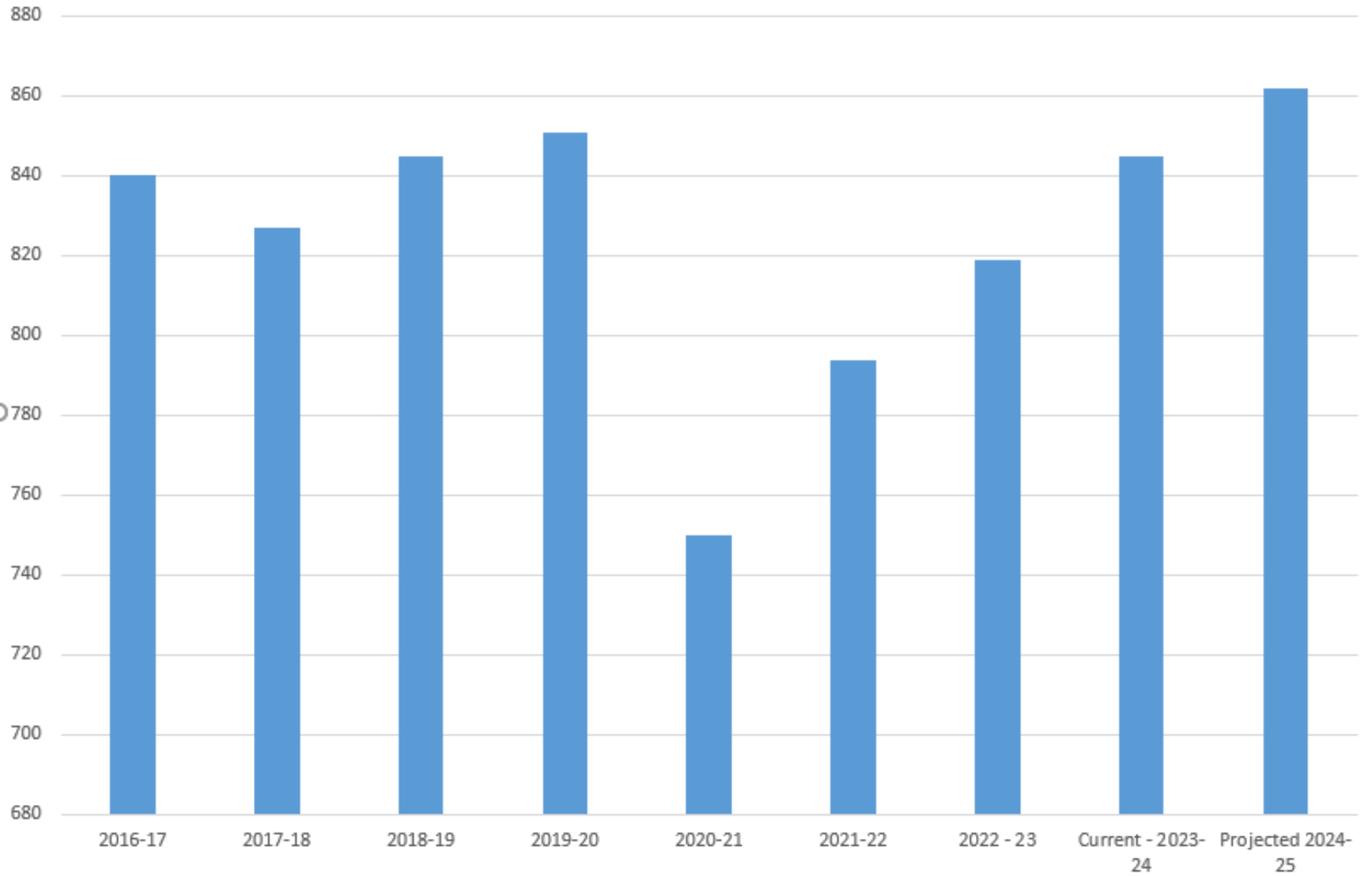




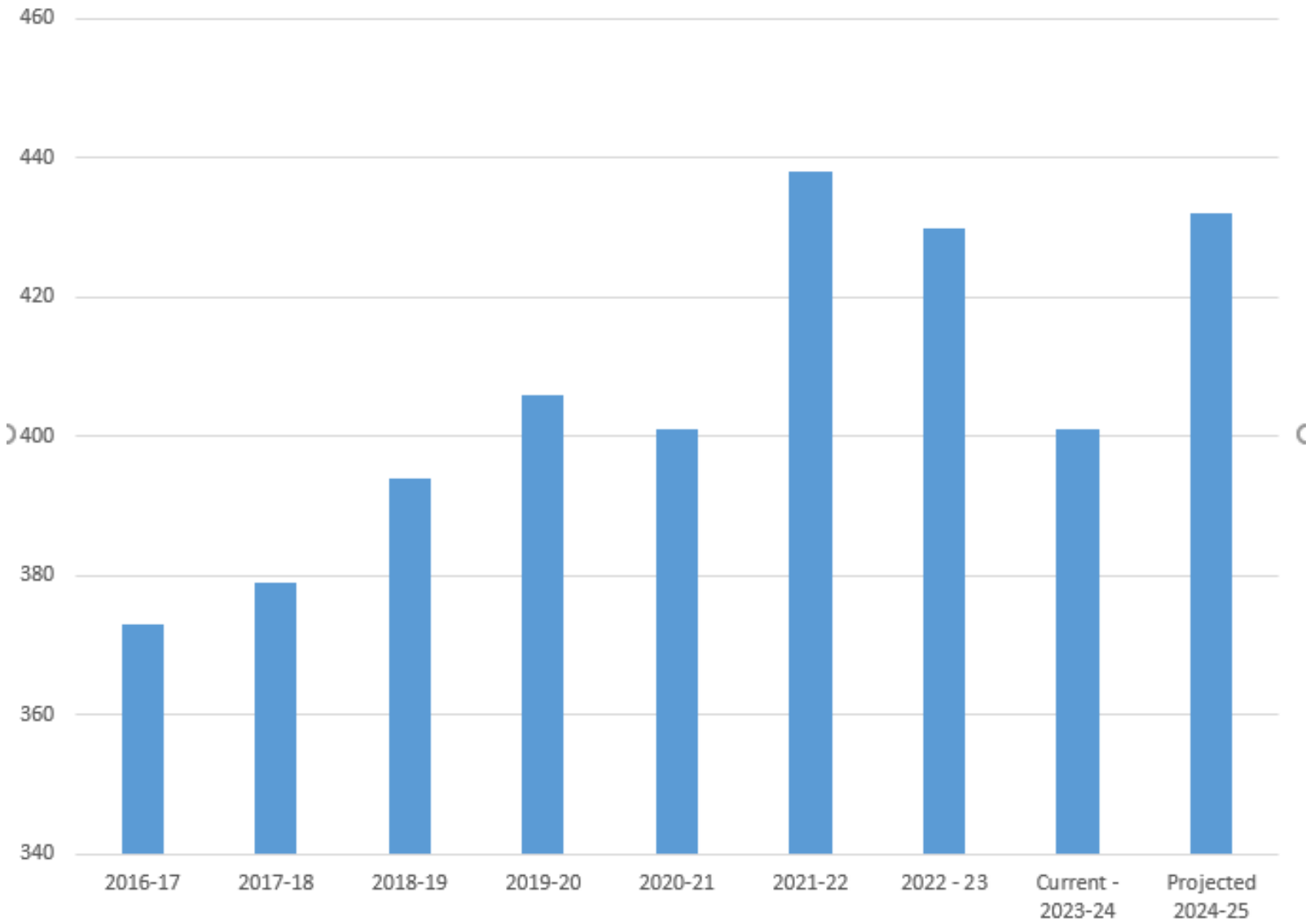
VCMS



Huth and Kaegebein Combined



Sidway



Current Elementary Class Size Ratios

Updated as of Feb 5, 2024	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	206	11	18.7						
29	181	10	18.1						
29				127	6	21.2	106	5	21.2
29				89	4	22.3	108	5	21.6
29				136	6	22.7	79	4	19.8
29				84	4	21	93	4	23.3
	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	387	21	18.43	436	20	21.80	386	18	21.44

Current Class Size Ratios

Sidway

Huth

Kaegebein

Without self-contained	387	21	18.43	436	20	21.80	386	18	21.44
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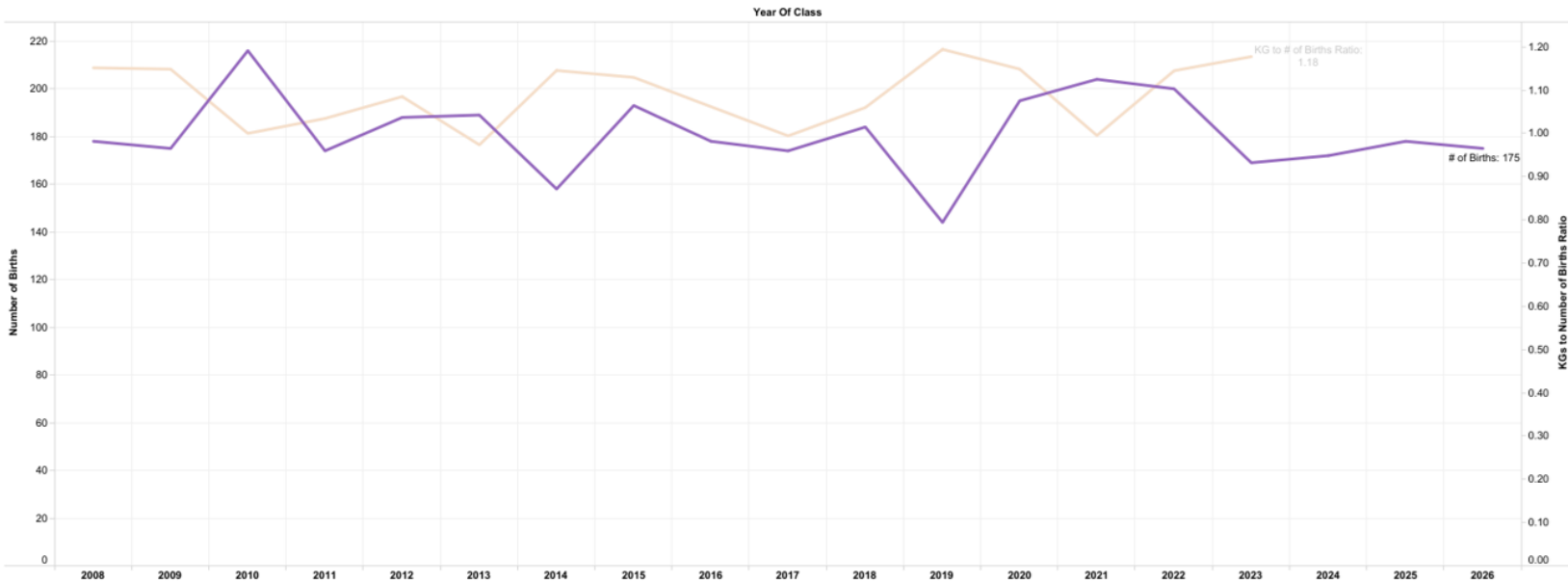
2023-24	Total Students without Self-Contained
Total Students K-5	1209
Total Classroom Teachers K-5	59
Average Class Size	20.49

2023-24	
Students K-6 (Not Self-Contained)	1420
Classroom Teachers K-6	68
Average Class Size	20.88

Current and Predicted Kindergarten Enrollment

Live Births Chart
Source: New York State, Department of Health

District		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
GRAND ISLAND CSD	KGs to Number of Births Ratio	1.15	1.15	1.00	1.03	1.09	0.97	1.15	1.13	1.06	0.99	1.06	1.19	1.15	1.00	1.15	1.18			
	Number of Births	178	175	216	174	188	189	158	193	178	174	184	144	195	204	200	169	172	178	17
	KG Enrollment	205	201	216	180	204	184	181	218	189	173	195	172	224	203	229	199			



Projected Elementary Class Size Ratios

Updated as of Feb 5, 2024	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	215	11	19.5						
29	200	10	20.0						
29				94	4	23.5	84	4	21.0
29				128	6	21.3	108	5	21.6
29				91	4	22.8	109	5	21.8
29				136	6	22.7	81	4	20.3
	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	415	21	19.76	449	20	22.45	382	18	21.22

Current Secondary Enrollment

2023-24	Middle School	High School
Grades	Enrollment	Enrollment
6	211	
7	198	
8	218	
9		243
10		193
11		212
12		220
	627	868
Self-contained VCMS	Number of Students	
6		
7	7	
8	6	
Total All Students	640	

2023-24	
Total Students Grade 6	211
Total Classroom Teachers	9
Average Class Size	23.44

Projected Secondary Enrollment

2024-25	Middle School	High School
Grades	Enrollment	Enrollment
6	188	
7	203	
8	200	
9		244
10		215
11		244
12		195
	591	898
Self-contained VCMS	Number of Students	
6		
7	9	
8	5	
Total All	605	

Current

2023-24	
Total Students Grade 6	211
Total Classroom Teachers	9
Average Class Size	23.44

Proposed

2024-25	
Total Students Grade 6	188
Total Classroom Teachers	8
Average Class Size	23.50

Teacher Retirements

Currently we have 4 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 Spanish – 1 FTE

Secondary Guidance Counselor – 1 FTE

Secondary Science Teacher (MS)– 1 FTE

Elementary Teacher (K)– 1 FTE



2024-2025 Budget Impact Items Prioritized by District (Instructional, Operations, Other)



Prior Year Budget Additions

2023-2024 Budget Additions

Increase Art Teacher (0.4 FTE to 0.6 FTE)	16,166	Current Staff Adjustment
0.5 English/0.5TA to 1.0 FTE English	16,175	Current Staff Adjustment
Community Relations (0.5 FTE to 0.6 FTE)	4,203	Current Staff Adjustment
1.0 Elementary Teacher (Sidway K)	82,350	New Hire
SRO (1.0 to 2.0)	50,000	Increase in Contracted Services
Cybersecurity and Data Protection Officer	118,000	New Position (Includes Benefits)
Flag Football (girls)	15,000	New Sports Team
Technology Equipment Replacement	25,000	5 Yr. replacement plan Year 2
Fitness Center Equipment	15,000	6 Yr. replacement plan Year 2
Athletic Director (Increase to 0.8)		Current Staff Adjustment
Athletic Trainer	56,000	Increase Contract
Transfer to Food Service	22,000	5yr. Food Service Financial Plan
Total Budget Request	419,894	

CURRENT YEAR REQUEST				
Contractual Negotiations	2024-25	2025 & Beyond	Cost (\$)	Notes
GITA	X		X,XXX,XXX	In Negotiations
GIASC	X		XXX,XXX	In Negotiations
Instructional/Building Based	2024-25	2025 & Beyond	Cost (\$)	Notes
<u>High School</u>				
Increase Social Worker (0.8 to 1.0)		X	37,130	
Increase Art Teacher 0.6 to 0.8 (pending course requests)		X	15,000	
1.0 Science Teacher	X		100,000	
1.0 Special Education Teacher-Alternative Suspension Program		X	100,000	
0.5 Library Aide		X	45,000	
Increase High School Clerk from 0.5 to 1.0		X	45,000	
DEI Council Advisor (.03 index)		X	1,361	
Game Club Advisor (.03 index)		X	1,361	
STEM Club Advisor (.03 index)		X	1,361	
Seal of Civic Readiness Coordinator (.02 index)	X		907	Under Review
Student Services Department Chairperson		X	1,700	
Blue Crew Academy Pilot Coordinator	X		1,700	Under Review
			350,520	
<u>Middle School</u>				
1.0 AIS Math Teacher		X	84,821	
1.0 AIS ELA Teacher		X	84,821	
1.0 School Counselor		X	84,821	
Dean of Students		X		Future Consideration
			254,462	
<u>Sidway Elementary</u>				
1.0 FTE Math Intervention Teacher replacing TA position		X	23,299	
			23,299	
<u>Kaegebein Elementary</u>				
1.0 Elementary Teacher (If deemed necessary based on enrollment)		X	84,821	Under Review
Talent Show Stipend (.03 Index)		X	1,361	Under Review
AV Club morning announcements stipend (.03 Index)		X	1,361	Under Review
			87,543	

<u>Instructional/Building Based</u>	<u>2024-25</u>	<u>2025 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>Huth Elementary</u>				
1.0 AIS Teacher		X	84,821	
1.0 Life Skills Teacher (if the 2nd grade needs ICT classroom)		X	84,821	
1.0 Elementary Teacher (If deemed necessary based on enrollment)		X	84,821	
Doors to move from Sensory Room into sensory room		X		Ask B & G to evaluate
			254,462	
<u>District</u>				
1.0 FTE Instructional Coach		X	-	
0.5 FTE SW increase HS (0.8-1.0) and increase Kaeg. (0.2-0.5)		X	30,000	
School Front Software	X		33,855	Under Review
Community Ed Stipend Increase	X		2,000	Under Review
Community Ed Coordinator Position 0.5 FTE		X		Future Consideration
			65,855	
Instructional Total			1,036,140	
<u>Operations</u>				
Kaeg - Painting/Repairing Rooms/floors (3-4 per/yr.)	X		5,000	Ask B & G to evaluate
Sidway - Cafeteria Tables with attached stools (12 already purchased requesting additional. 10)		X	19,612	
Huth - iReady: Reading teacher toolbox		X		
Huth - New curtains for the Huth Auditorium		X	15,000	
Huth - Science Investigations		X		
HS - Smart TVs (10)	X		-	Smart Schools
HS - Replacing 3 Sewing Machines		X	900	
HS -Restorative Practices 25ppl training and resources		X	5,000	
HS -2 new sets of class desks		X	25,000	
HS - Supplies and Materials needed for Blue Crew Academy Pilot	X		3,000	Under Review
HS - Tech Department Equipment Replacement Plan (\$125K of equip unrepairable must be replaced)	X		25,000	In budget- Year 2 of five-year plan
HS - Kiln Repair		X	1,200	
HS - TI-84 Plus CE Graphic Calculators (\$7,500 per class set)		X	22,500	
HS - Color Copier for Techprogram	X		4,000	Under Review
HS- 2 Laptop Carts for Computer Science Program	X		90,000	Under Review
HS- 20 Smartboard subscriptions for Math and Science		X	1,200	
HS- Repainting of classrooms and main office- In process by B&G staff				

<u>Operations</u>	<u>2024-25</u>	<u>2024 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Athletics - resurface main gym floor	X		35,000	Under Review
Athletics - striping track		X	46,000	
Athletics - Softball and baseball windscreen		X	8,000	
Athletics - Pool (cement block)		X	25,000	
B&G - Transportation Parking Lot sealing/striping		X	60,000	
B&G - Ransom roof wetness and Huth Road		X	125,000	
B&G - Brick sealing district wide		X	20,000	
125 Chromebooks Replacement	X		50,000	1,000 from ECF
IT - K-12 Touch TV Replacements (90 need replacement abt. \$3K each)	X		60,000	Some through Smart Schools
IT - Update wireless infrastructure		X	100,000	
IT - Update A/C in wiring closets		X	100,000	
IT - Access control on more exterior doors	X		100,000	Under Review
IT - Replace old Ethernet infrastructure with new		X	100,000	
Cyber - New DPO, RICONE, and Enhanced Cybersecurity Coser	X		46575-88575	Under Review
Cyber - Increase Line for Camera additions/upgrades (Current \$35k)	X		10,000	Under Review
Operations Total			1,086,412	
Trans - Health Insurance for Drivers & Aides (20ppl)	X		160,000	Under Review
Other Total			160,000	
TOTAL REQUEST FROM ALL AREAS			2,333,518	
<u>Capital Project Considerations</u>	<u>2024-25</u>	<u>2025 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Athletics - Weight Room extended		X	unknown	Capital Cost Consideration
Athletics - New equipment		X	unknown	Capital Cost Consideration
Athletics Team Room/Modified Football/Lacrosse		X	unknown	Capital Cost Consideration
Athletics - 3-5 tier bleachers in HS back gym & scoreboard		X	unknown	Capital Cost Consideration
Athletics - 2 team rooms and 1 coaches/officials office		X	unknown	Capital Cost Consideration
Athletics - Outside Storage building/trainer fall & spring		X	unknown	Capital Cost Consideration
Kaeg - Building Repairs		X	unknown	Capital Cost Consideration
Kaeg - Auditorium updates		X	unknown	Capital Cost Consideration
MS - New Student Lockers		X	unknown	Capital Cost Consideration
MS - Furniture Replacement Plan for all classrooms		X	unknown	Capital Cost Consideration
MS - New Café Tables		X	unknown	Capital Cost Consideration
MS - Fitness Center		X	unknown	Capital Cost Consideration
Sidway - swap nurses office with conference room and attach principal office		X	unknown	Capital Cost Consideration
HS- Bell System Upgrade		X	unknown	Capital Cost Consideration

2024- 2025 Proposition #2

Vehicle Purchase

DESCRIPTION	BUDGETED 2023-2024	BUDGETED 2024-2025	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$675,000	\$775,000	\$100,000	14.8%

- 2 – 65 Passenger Buses (\$165,440 ea.)
- 1- 42 Pass. Bus w/ Rr. Lift (192,751 ea.)
- 2 – Ford F350 4X4 – B&G (\$54,539 ea.)
 - Cost of Buses and Vehicles have increased
- This impacts the 2025-26 Budget Cycle
- These items are part of the vehicle replacement plan for B&G and Transportation
- Bond Borrowing has been occurring for 20+ years
 - Average annual BOND interest = \$50,000
 - BOND repayment = 5 year repayment plan
 - Fee to Firm for Borrowing = \$3,000



Grand Island CSD
DRAFT BUDGET RECAP

		School Year
<u>Revenues:</u>		<u>2024-25</u>
	State Aid	\$20,541,770
	Building Aid	4,163,865
	Sales Tax	4,000,000
	Other Revenue	1,206,300
	Appropriated Fund Balance	7,325,732
	Total Revenues before tax levy	\$ 37,237,667
<u>Expenses:</u>		
<u>Salaries</u>		
	GITA - Teachers	24,129,485
	Admin	1,800,707
	SRP - Service	9,003,540
	Other	1,080,426
	Total All Salaries	\$ 36,014,158
<u>Benefits:</u>		
	Health Insurance Cost	\$11,000,000
	ERS	1,220,000
	TRS	3,000,000
	Other Benefits	4,220,000
	Total All Benefits	\$19,440,000
<u>Other Costs</u>		
	Debt Service	\$6,262,126
	Other	\$16,094,970
	Total All Other Costs	\$22,357,096
	Total Expenses:	\$ 77,811,254
	Anticipated Tax Levy	\$ 40,573,587
	Tax Levy Maximum increase	\$ 40,573,587
Without Request	Difference of new Exp. Vs. new Rev.	\$ 2,777,532
With Request	Difference of new Exp. Vs. new Rev.	\$ 3,056,569

Draft Budget Recap & Fund Balance

DRAFT DESCRIPTION	BUDGETED 2022-2023	BUDGETED 2023-2024	BUDGETED 2024-2025	AMOUNT CHANGE	PERCENT
REAL PROPERTY TAX LEVY	\$38,318,340	\$39,594,648	\$40,573,587	\$978,939	2.47%
BASIC BUDGET	\$70,206,668	\$73,727,888	\$77,811,254	\$4,083,366	5.54%
TOTAL BUDGET	\$70,206,668	\$73,727,888	\$77,990,291	\$4,262,403	5.78%

Fund Balances	Fund Balance as of June 30, 2021	Fund Balance as of June 30, 2022	Fund Balance as of June 30, 2023	Fund Balance as of March 1, 2024	**Anticipated Fund Balance June 30, 2024	Explanation of Anticipation
Restricted:						
Capital	\$0.00	\$0.00	\$1,433,000.00	\$1,433,000.00	\$2,500,000.00	
Debt Service	\$1,811,451.00	\$3,828,271.00	\$3,962,000.00	\$3,962,000.00	\$3,962,000.00	Working with Financial advisors to time the usage with a future capital project
Employee Benefit Accrued Liability	\$1,430,930.00	\$1,432,628.00	\$1,483,000.00	\$1,483,000.00	\$1,483,000.00	Use about \$350,000 toward Retired Employee Benefits if needed
Retirement Contribution (ERS)	\$1,496,460.00	\$1,431,157.00	\$1,981,000.00	\$1,981,000.00	\$1,981,000.00	Remain or increase
Retirement Contribution (TRS)			\$0.00	\$0.00	\$200,000.00	Begin to fund if possible
Unemployment Insurance	\$223,461.00	\$223,726.00	\$232,000.00	\$232,000.00	\$232,000.00	Remain
Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Self Funded - Health Reserve			\$0.00	\$0.00	\$250,000.00	Begin to fund if possible
Committed:						
Tax Certiorari	\$61,194.00	\$61,194.00	\$61,000.00	\$61,000.00	\$61,000.00	Remain
Assigned:						
Designated for Subsequent Year's Expenditures	\$1,950,000.00	\$4,934,844.00	\$4,929,000.00	\$4,929,000.00	\$4,934,844.00	Remain
Other purposes (reserve for encumbrances)	\$96,141.00	\$1,016,240.00	\$361,000.00	\$361,000.00		Depends on encumbrances at year end
Unassigned	\$2,585,021.00	\$1,106,217.00	\$2,949,000.00	\$2,949,000.00	\$3,112,450.00	4% of general fund budget
Total	\$9,654,658.00	\$14,034,277.00	\$17,391,000.00	\$17,391,000.00	\$18,716,294.00	
			*from June 30, 2023 Audit			
**June 30, 2024 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 2024-25

Base Formula															
((Total taxes levied for prior fiscal year	+	Prior year reserve offset	-	Reserve amount (including interest earned)) X	Tax base growth factor ¹	+	PILOTs receivable in the prior fiscal year	-	Capital tax levy exclusion PFY	-	Tort exclusion, prior fiscal year)
		\$ 39,594,648		\$ 0		\$ 0		1.0064		\$ 15,000		\$ 2,040,902		\$ 0	
	X	Allowable levy growth factor (1.00 to 1.02) ²		-		PILOTs receivable in coming fiscal year	+	Available carryover, if any	=	Tax Levy Limit					
		1.0200				\$ 14,000		\$ 0		\$ 38,564,595					
+ Exclusions															
		Tax Levy Limit	+	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	+	Capital tax levy	+	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	=	Tax Levy Limit, with Exclusions (if applicable) ³					
		\$ 38,564,595		\$ 0		\$ 2,001,075		\$ 7917		\$ 40,573,587					

2023/24 Tax Levy Limit = \$ 39,594,648
 2023/24 Tax Levy Adopted = \$ 39,594,648
2024/25 Allowable Increase \$ = \$978,939
2024/25 Allowable Increase % = 2.47%

Tax Cap Calculator Results Report

24-25 Preliminary Budget as of 2/12/2024

	BUDGET 2024	PROPOSED 2025	PROJECTIONS			
			2026	2027	2028	2029
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	\$38,318,340	\$39,594,648	\$40,573,587	\$41,352,791	\$42,401,579	\$43,398,301
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	1.0092	1.0064	1.0064	1.0064	1.0064	1.0060
PILOTs Receivable from Prior FYE	\$15,000	\$15,000	\$14,000	\$15,000	\$15,000	\$15,000
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$1,853,765	\$2,040,902	\$2,001,075	\$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	\$14,000	\$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	\$37,553,746	\$38,564,594.58	\$39,608,106	\$40,670,519	\$41,761,027	\$42,862,145
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$2,040,902	\$2,001,075	\$1,744,685	\$1,731,060	\$1,637,274	\$1,586,029
ERS contribution increase greater than 2%	\$0	\$7,917	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
Total Exclusions	\$2,040,902	\$2,008,992	\$1,744,685	\$1,731,060	\$1,637,274	\$1,586,029
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	\$39,594,648	\$40,573,587	\$41,352,791	\$42,401,579	\$43,398,301	\$44,448,174
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$39,594,648	\$40,573,587	\$41,352,791	\$42,401,579	\$43,398,301	\$44,448,174
	2024	2025	2026	2027	2028	2029
CURRENT FYE PROPOSED LEVY, \$ entry	\$39,594,648	\$40,573,587	\$41,352,791	\$42,401,579	\$43,398,301	\$44,448,174
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	3.33%	2.47%	1.92%	2.54%	2.35%	2.42%
TAX LEVY LIMIT %	3.33%	2.47%	1.92%	2.54%	2.35%	2.42%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	\$0	\$0	\$0	\$0	\$0	\$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	\$1,276,308	\$978,939	\$779,205	\$1,048,788	\$996,722	\$1,049,873

Grand Island Central School District Estimated Proposed Tax Rates

	Actual	Actual	*Estimated		
<u>Tax Rates</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>\$ Change</u>	<u>% Change</u>
	\$ 16.96	\$ 17.44	\$ 17.87	\$0.43	2.54%
<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	\$16.96	\$17.44	\$17.87	\$0.43	2.47%
Tax Bill	\$3,052	\$3,139	\$3,217	\$77.62	2.47%
Assessed Value (STAR \$30,000)	\$150,000	\$150,000	\$150,000		
Tax Rate	\$16.96	\$17.44	\$17.87	\$0.43	2.47%
Tax Bill	\$2,544	\$2,616	\$2,681	\$64.68	2.47%
2022-23 Projected	\$ 17.10				
2023-24 Projected	\$ 17.52				

- Estimate based on 2023-24 Property Assessment
- Reassessment occurred in Spring 2021



2024-25

Budget Development Sessions

Special Budget Study Workshops

- ❑ February 12, 2024 – 1st Presentation
- ❑ March 11, 2024- 2nd Presentation
- ❑ March 25, 2024 – 3rd Presentation
- ❑ **Tuesday, April 9th (Tentative Special Meeting Date)**
- ❑ April 16, 2024 – Last Board Meeting to Adopt Budget Before Mandatory Budget Adoption Date

Regular Board Meetings

- ❑ May 13, 2024 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- ❑ May 21, 2024

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.

