

# 2024 – 2025 Final Budget Adoption

Board of Education  
April 16, 2024



# Agenda

- Current and Projected Enrollment
- Revenue
- Proposed Budget (Proposition #1)
  - 2024-2025 Budget Request
  - 2024-2025 Proposed Tax Increase
  - 2024-2025 Final Proposed Budget
- Bus/Vehicle Purchase (Proposition #2)
  - 2024-2025 Bus/Vehicle Purchase Plan
- Fund Balance
- Budget Calendar



# Current Enrollment – April, 2024

2023-24	Middle School	High School
Grades	Enrollment	Enrollment
6	210	
7	198	
8	216	
9		242
10		192
11		211
12		218
	624	863
Self-contained VCMS	Number of Students	
6		
7	7	
8	6	
Total All Studer	637	

2023-24	
Total Students Grade 6	210
Total Classroom Teachers	9
Average Class Size	23.33

## Projected Enrollment – April, 2024

Updated as of April 1, 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
<b>Class Size Guideline</b>									
25	215	10	21.5						
29	202	10	20.2						
29				89	4	22.3	89	4	22.3
29				128	6	21.3	107	5	21.4
29				92	4	23.0	110	5	22.0
29				135	6	22.5	78	4	19.5
	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>Without self-contained</b>	417	20	20.85	444	20	22.20	384	18	21.33
<b>With Self-contained</b>	<b>439</b>	23	19.09	<b>464</b>	22	21.09	<b>418</b>	22	19.00

# Projected Enrollment – April, 2024

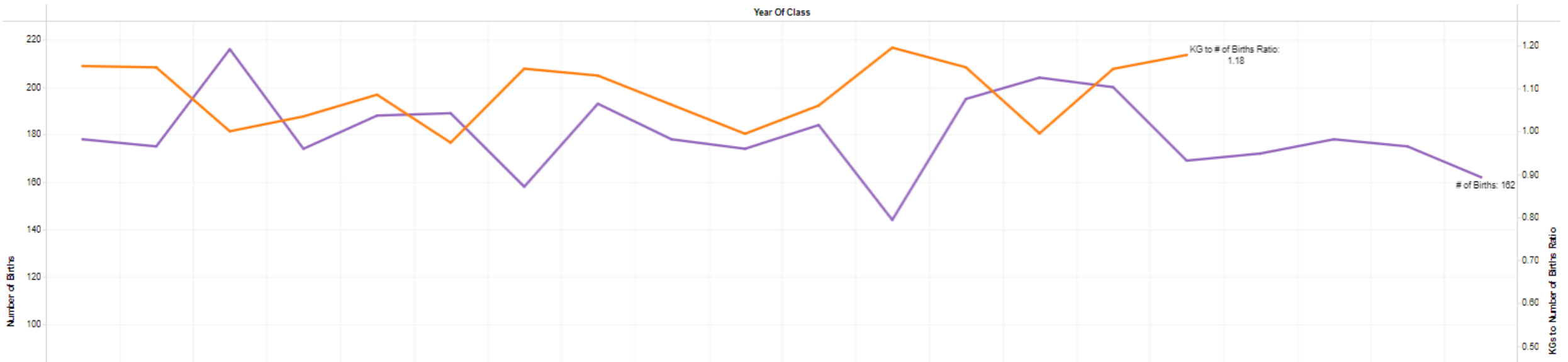
	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
Without self-contained	417	20	20.85	444	20	22.20	384	18	21.33
With Self-contained	439	23	19.09	464	22	21.09	418	22	19.00
self-contained (6:1:1 and 6:1:1)	K	11		2	3		1	1	
1 class	1	11		3	4		2	3	
				4	2		3	5	
				5	2		4	5	
				Total Self-Contained	11		5	5	
							Total Self-Contained	19	

# Projected Enrollment – April, 2024

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	2027	
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	189	172	178	175	162	
	KG Enrollment	205	201	216	180	204	184	181	218	189	173	195	172	224	203	229	199					



# Sidway Class Sizes – Past 9 Years

9-year view of class size ratio - K-6 program									
Grades	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020	2021-22	2022-23	2023-24
K	21.8	18.9	17.7	19.7	17.5	17.78	20	20.8	18.7
1	19	23.2	19.6	20.22	22.89	21.88	19	22	18.1

Recommendation – We will watch Kindergarten Enrollment throughout the summer and make a decision as to the need to add a teacher as we have always done in the past.



# Projected Enrollment – April, 2024

2024-25	Middle School	High School
Grades	Enrollment	Enrollment
6	190	
7	205	
8	202	
9		222
10		242
11		192
12		211
	597	867
Self-contained VCMS	Number of Students	
6		
7	5	
8	3	

2024-25	
Total Students Grade 6	190
Total Classroom Teachers	9
Average Class Size	21.11

# *2024-2025 Final Budget Adoption*



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

# 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	\$19,282,070	\$18,891,770	(\$390,300)	-2.02%
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	\$4,929,400	\$7,446,732	\$2,517,332	51.07%
<b>BASIC BUDGET</b>	<b>\$70,206,668</b>	<b>\$73,727,888</b>	<b>\$77,932,254</b>	<b>\$4,204,366</b>	<b>5.70%</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.



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

## Current Year Request Updates

### 2024-2025 Budget Request Inclusions

#### CURRENT YEAR REQUEST

1.0 Science Teacher	100,000	Monitoring Enrollment
Seal of Civic Readiness Coordinator (0.2 Index)	907	
Blue Crew Academy Pilot Coordinator	1,700	
School Front Software	33,855	
Community Education Stipend Increase	2,000	
Supplies and Materials for Blue Crew Academy	3,000	
Resurface Main Gym Floor	35,000	
DPO, RICON, and Enhanced Cybersecurity Coser	88,575	
Camera Additions/Upgrades Increase	10,000	
<b>Total Budget Request</b>	<b>275,037</b>	

# Tax Cap Calculator Results Report

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

	BUDGET 2024	PROPOSED 2025	PROJECTIONS			
			2026	2027	2028	2029
<b>Tax Levy Limit Before Adjustments and Exclusions</b>						
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
<b>Total Levy Limit Before Adjustments and Exclusions</b>	<b>\$37,553,746</b>	<b>\$38,564,594.58</b>	<b>\$39,608,106</b>	<b>\$40,670,519</b>	<b>\$41,761,027</b>	<b>\$42,862,145</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	\$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
<b>Total Exclusions</b>	<b>\$2,040,902</b>	<b>\$2,008,992</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>\$39,594,648</b>	<b>\$40,573,587</b>	<b>\$41,352,791</b>	<b>\$42,401,579</b>	<b>\$43,398,301</b>	<b>\$44,448,174</b>
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
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>
<b>CURRENT FYE PROPOSED LEVY, \$ entry</b>	<b>\$39,594,648</b>	<b>\$40,573,587</b>	<b>\$41,352,791</b>	<b>\$42,401,579</b>	<b>\$43,398,301</b>	<b>\$44,448,174</b>
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	3.33%	2.47%	1.92%	2.54%	2.35%	2.42%
<b>TAX LEVY LIMIT %</b>	<b>3.33%</b>	<b>2.47%</b>	<b>1.92%</b>	<b>2.54%</b>	<b>2.35%</b>	<b>2.42%</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>\$1,276,308</b>	<b>\$978,939</b>	<b>\$779,205</b>	<b>\$1,048,788</b>	<b>\$996,722</b>	<b>\$1,049,873</b>



# Grand Island Central School District Estimated Proposed Tax Rates

	<b>Actual</b>	<b>Actual</b>	<b>*Estimated</b>		
<b><u>Tax Rates</u></b>	<b><u>2022-2023</u></b>	<b><u>2023-2024</u></b>	<b><u>2024-2025</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
	\$ 16.96	\$ 17.44	\$ 17.87	\$0.43	2.54%
<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	\$16.96	\$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

**Grand Island CSD  
DRAFT BUDGET RECAP**

		<b>School Year</b>
<b>Revenues:</b>		<b><u>2024-25</u></b>
	State Aid	\$20,541,770
	Building Aid	4,163,865
	Sales Tax	4,000,000
	Other Revenue	1,206,300
	Appropriated Fund Balance	7,446,732
	<b>Total Revenues before tax levy</b>	<b>\$ 37,358,667</b>
<b>Expenses:</b>		
<b><u>Salaries</u></b>	GITA - Teachers	24,692,265
	Admin	2,058,499
	SRP - Service	9,003,540
	Other	1,404,741
	<b>Total All Salaries</b>	<b>\$ 37,159,045</b>
<b><u>Benefits:</u></b>	Health Insurance Cost	\$11,187,938
	ERS	1,220,000
	TRS	3,000,000
	Other Benefits	4,460,000
	<b>Total All Benefits</b>	<b>\$19,867,938</b>
<b><u>Other Costs</u></b>	Debt Service	\$6,262,126
	Other	\$14,643,145
	<b>Total All Other Costs</b>	<b>\$20,905,271</b>
	<b>Total Expenses:</b>	<b>\$ 77,932,254</b>
	<b>Anticipated Tax Levy</b>	<b>\$ 40,573,587</b>
	<b>Tax Levy Maximum increase</b>	<b>\$ 40,573,587</b>
<b>Difference to Tax Cap</b>		<b>\$ -</b>

# 2024 – 2025 Proposed Budget

Revenues	\$ 77,932,254
Expenditures	\$ 77,932,254
<u>GAP w/ New Requests</u>	<u>\$ 0</u>

# 2024- 2025 Proposition #2

## Vehicle Purchase

DESCRIPTION	BUDGETED 2023-2024	BUDGETED 2024-2025	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$675,000	\$675,000	\$0	0.0%

- 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



# Draft Budget Recap & Fund Balance

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
<b>Restricted:</b>						
Capital	\$0.00	\$0.00	\$1,433,000.00	\$1,433,000.00	\$1,433,000.00	
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	\$0.00	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	\$0.00	Begin to fund if possible
<b>Committed:</b>						
Tax Certiorari	\$61,194.00	\$61,194.00	\$61,000.00	\$61,000.00	\$61,000.00	Remain
<b>Assigned:</b>						
Designated for Subsequent Year's Expenditures	\$1,950,000.00	\$4,934,844.00	\$4,929,000.00	\$4,929,000.00	\$7,446,732.00	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
<b>Total</b>	<b>\$9,654,658.00</b>	<b>\$14,034,277.00</b>	<b>\$17,391,000.00</b>	<b>\$17,391,000.00</b>	<b>\$19,711,182.00</b>	
			<b>*from June 30, 2023 Audit</b>			
<b>**June 30, 2024 balances are subject to change based on year end financial review</b>						

2024-25

# Budget Development Sessions

## **Special Budget Study Workshops**

- ❑ February 12, 2024 – 1<sup>st</sup> Presentation
- ❑ March 11, 2024- 2<sup>nd</sup> Presentation
- ❑ March 25, 2024 – 3<sup>rd</sup> Presentation
- ~~❑ Tuesday, April 9th (Tentative Special Meeting Date)~~
- ❑ April 16, 2024 – 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.

