

2025 – 2026 Initial Draft Budget Presentation

Board of Education
February 3, 2025



Our Mission: We inspire each student to achieve their highest potential by honoring their unique pathway, fostering academic excellence, supporting personal growth, and promoting 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.

Strategic Plan Goals

Academic Excellence

Goal: We will expand authentic learning experiences that challenge and support students to reach their full potential while developing their 21st Century Skills to further engage in our school, community, and the dynamic world.

Operations

Goal: We will provide the school community with a high-quality physical plant and the resources needed to most effectively learn/teach/carry out their duties.

Student Well-Being

Goal: We will ensure that each student's mental, physical, and social needs are supported.

Community Connections

Goal: We will enhance engagement by improving communication across all grade levels to effectively connect students, families and the community.



Budget Development Process

- **December 2024 - January 2025**
One on one meetings with cabinet, building administrators and department heads; ongoing
- **January 2025**
Enrollment Projections
Governors Executive Budget
- **February 2025**
All Administrator Prioritization Meeting
First Budget Input Session

Budget Meeting Dates

- **Monday, February 3rd Initial Draft Budget Meeting**
 - Presentation of a detailed budget based on Governor Hochul's 1/21/2025 proposal
 - Incorporation of instructional/operational needs
 - Receive Board direction on major expenditure categories and on the proposed tax levy
- **Monday, March 10th**
 - Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
 - Receive additional input from Board
- **Monday, March 24th**
 - Tentative budget adoption at the regularly scheduled Board Meeting
- **Monday, April 14th (Tentative Special Meeting Date)**
 - Governor final budget updated budget impacts
- **Tuesday, April 22nd**
 - Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 6th**
 - Public Budget Hearing
- **Tuesday, May 20th**
 - Uniform statewide budget vote and BOE election



Agenda

- Governor's Executive Budget Message
- Grand Island CSD State Aid
- Tax Levy Limit Calculation
- Draft Budget
 - Revenues
 - Summary of Major Expenditures
 - Budget Overview
 - 2025-2026 Budget Impact Items
 - Enrollment
 - Prioritized at the Building/Department Level
 - Prioritized by District
- Bus Proposition
- Draft Budget Recap
- Budget Calendar

Governor's Executive Budget Message

The Executive Budget reflects Governor Hochul's commitment to education by supporting students, teachers, and schools with essential resources for a bright future. Following historic increases in School Aid over the last three years, the Executive Budget maintains key investments and increases annual School Aid by \$1.7 billion (4.7 percent), for a record total of \$37.4 billion, while beginning the process of updating the Foundation Aid formula. The Budget also includes the Governor's plans to foster better learning opportunities for all students through the adoption of a **Universal Free School Meals program**, the creation of the College in High School Opportunity Fund, and the **Distraction-Free Schools initiative**.

- Foundation Aid: \$1.5 Billion (5.9%) increase (\$507 Million (2.1%) increase in 2024-25)

The FY 2026 Executive Budget begins the process of reforming the Foundation Aid formula by updating the formula's two measures of the percentage of low-income students in a school district, consistent with the recommendations of the Rockefeller Institute of Government and the Board of Regents. The outdated 2000 Census poverty rate is replaced with the most recent Census Small Area Income and Poverty Estimates data, while unreliable free- and reduced-price lunch data is replaced with economically disadvantaged data to better reflect the current population of low-income students. The Executive Budget also modifies the formula to provide additional aid to low-wealth school districts and **to ensure that each district receives at least a 2 percent annual increase in aid.**

- Expense Driven Aides: \$230 Million (2.2%) increase (\$318 Million (3.2%) increase in 2024-25)

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- \$9 million (2.2%)

The Executive Budget fully funds the State share of costs for both programs, providing \$1.1 billion to reimburse counties for the cost of preschool special education services, a \$57 million (5.5 percent) year-to-year increase, and \$413 million to reimburse school districts for the cost of summer school services.

Executive Budget

Grand Island State Aid Proposal

DESCRIPTION	2024-25 November 2024 Run to 2025-26 January Exec Run				
	Exec Prop. Jan. 2024 2024-25	Update Aid November 2024 2024-25	Forecasted January 2025 2025-26	Amount Change	PERCENT
Foundation Aid	\$15,359,556	\$15,518,924	\$15,879,651	\$360,727	2.32%
Universal Pre-Kindergarten	\$991,023	\$718,293	\$991,023	\$272,730	37.97%
BOCES**	\$1,759,626	\$1,712,428	\$1,862,729	\$150,301	8.78%
High Cost Excess Cost	\$376,018	\$182,317	\$232,218	\$49,901	27.37%
Private Excess Cost	\$634,973	\$980,497	\$696,842	(\$283,655)	-28.93%
Hardware and Technology**	\$44,066	\$43,574	\$44,038	\$464	1.06%
Software, Library and Textbook **	\$241,991	\$242,339	\$246,832	\$4,493	1.85%
Transportation**	\$2,786,720	\$2,478,285	\$2,773,080	\$294,795	11.90%
Building Aid* Nov. Aid (Excluding outlay)	\$4,163,865	\$4,083,833	\$4,240,854	\$157,021	3.84%
Total Aid	\$26,357,838	\$25,960,490	\$26,967,267	\$1,006,777	3.88%
Total Aid (w/o building aid)	\$22,193,973	\$21,876,657	\$22,726,413	\$849,756	3.88%

Calculating the Tax Levy Limit (Cap): DRAFT

Grand Island Central School District Tax Cap Calculation for the Tax Levy Limit 2025-26

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)
		\$ 40,573,586		\$ 0		\$ 0		1.0098		\$ 14,000		\$ 2,001,075		\$ 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		\$ 39,763,815								
+ 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						
		\$ 39,763,815		\$ 0		2,096,330		\$ 0		\$ 41,846,146						

2024/25 Tax Levy Limit = \$ 40,573,587
 2024/25 Tax Levy Adopted = \$ 40,573,587
 2025/26 Allowable Increase \$ = \$ 1,272,559
 2025/26 Allowable Increase % = 3.14%

Grand Island Central School District Estimated Proposed Tax Rates

	Actual	Actual	*Estimated		
<u>Tax Rates</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>2025-2026</u>	<u>\$ Change</u>	<u>% Change</u>
	\$17.44	\$17.72	\$18.28	\$0.56	3.16%
<u>Tax Bill</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>\$ Change</u>	<u>% Change</u>
Assessed Value (No STAR)	\$185,000	\$185,000	\$185,000		
Tax Rate	\$17.44	\$17.72	\$18.28	\$0.56	3.16%
Tax Bill	\$3,226	\$3,278	\$3,382	\$103.52	3.16%
Assessed Value (STAR \$24,030)	\$160,970	\$160,970	\$160,970		
Tax Rate	\$17.44	\$17.72	\$18.28	\$0.56	3.16%
Tax Bill	\$2,807	\$2,852	\$2,943	\$90.07	3.16%
2023-24 Projected	\$17.52		Star Exemption 2024-25*		\$24,030
2024-25 Projected	\$17.82		Median Home Value**		\$185,000
* https://www.tax.ny.gov/pit/property/star/exemption-amounts/star14.htm					
** https://www.grand-island.ny.us/206/Community-Profile					

- Estimate based on 2024-25 Property Assessment
- Reassessment occurring in Spring 2025

Tax Cap Calculator Results Report

25-26 Preliminary Budget as of 2/2/2025

	BUDGET 2025	PROPOSED 2026	2027	PROJECTIONS 2028	2029	2030
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	\$39,594,647	\$40,573,586	\$41,846,145	\$42,758,507	\$43,792,025	\$44,851,485
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	1.0064	1.0098	1.0050	1.0050	1.0050	1.0050
PILOTs Receivable from Prior FYE	15,000	14,000	14,000	14,000	14,000	14,000
Tort Exclusion Amount Claimed in Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Prior FYE	\$2,040,902	\$2,001,075	\$2,096,330	\$2,000,000	\$2,000,000	\$2,000,000
Allowable Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTs Receivable for Current FYE	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Available Carryover from Prior FYE	\$0	\$0	\$0	\$0	\$0	\$0
Total Levy Limit Before Adjustments and Exclusions	\$38,564,594	\$39,749,815	\$40,758,507	\$41,792,025	\$42,851,485	\$43,937,537
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	\$0	\$0	\$0	\$0	\$0	\$0
Capital Levy for Current FYE	\$2,001,075	\$2,096,330	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
ERS contribution increase greater than 2%	\$7,917	\$0	\$0	\$0	\$0	\$0
TRS contribution increase greater than 2%	\$0	\$0	\$0	\$0	\$0	\$0
Total Exclusions	\$2,008,992	\$2,096,330	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	\$40,573,586	\$41,846,145	\$42,758,507	\$43,792,025	\$44,851,485	\$45,937,537
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	\$0	\$0	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$40,573,586	\$41,846,145	\$42,758,507	\$43,792,025	\$44,851,485	\$45,937,537
	2025	2025	2025	2025	2025	2025
CURRENT FYE PROPOSED LEVY, \$ entry	\$40,573,586	\$41,846,145	\$42,758,507	\$43,792,025	\$44,851,485	\$45,937,537
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	2.47%	3.14%	2.18%	2.42%	2.42%	2.42%
TAX LEVY LIMIT %	2.47%	3.14%	2.18%	2.42%	2.42%	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	\$978,939	\$1,272,559	\$912,362	\$1,033,519	\$1,059,460	\$1,086,052

Actual 2024-25 Levy % : 2.47 %

Summary of All Revenues

DESCRIPTION	BUDGETED 2023-24	BUDGETED 2024-25	BUDGETED 2025-26	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$39,594,648	\$40,573,587	\$41,846,146	\$1,272,559	3.14%
State Aid	\$18,886,706	\$19,051,138	\$19,497,661	\$446,523	2.34%
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	\$4,503,671	\$4,163,865	\$4,240,854	\$76,989	1.85%
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	\$4,000,000	\$4,000,000	\$0	0.00%
State Aid-BOCES	\$1,550,000	\$1,650,000	\$1,862,729	\$212,729	12.89%
Interest	\$50,000	\$400,000	\$400,000	\$0	0.00%
In-Lieu of Taxes	\$15,000	\$14,000	\$14,000	\$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)	\$0	\$0	\$0	\$0	0.00%
Reserve for Unemployment Benefits	\$0	\$0	\$0	\$0	0.00%
Reserve for Employee Benefits Liability	\$0	\$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	\$7,287,364	\$6,290,501	(\$996,863)	-13.68%
BASIC BUDGET	\$73,337,968	\$77,932,254	\$78,944,191	\$1,011,937	1.30%

New York State

State Aid as % of Budget

	BUDGETED	BUDGETED	DRAFT BUDGET	DRAFT BUDGET	DRAFT BUDGET
	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
State Aid	\$22,341,036	\$23,163,235	\$25,326,557	\$24,865,003	\$25,601,244
% Change	9.2%	3.7%	9.3%	-1.8%	3.0%
Basic Budget	\$67,811,583	\$71,082,885	\$73,727,888	\$77,932,254	\$78,944,191
State Aid as % of Budget	32.95%	32.59%	34.35%	31.91%	32.43%

2025-2026 Draft Budget #1:



Program Maintenance Budget

Summary of Estimated Major Expenditures

Budget Item	Budget 2023-24	Budget 2024-25	Projected Budget 2025-26	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	\$34,871,207	\$36,516,205	\$36,546,507	\$30,302	0.08%
**Substitute (All Departments)	\$928,223	\$1,089,658	\$1,118,783	\$29,125	2.67%
***Cash / Credit Payments	\$180,000	\$220,000	\$250,000	\$30,000	13.64%
Benefits (Self Funded, NY44 & Stoploss)	\$10,128,496	\$11,295,438	\$11,315,008	\$19,570	0.17%
ERS (16.5%) Contribution Rate	\$1,220,602	\$1,320,000	\$1,435,164	\$115,164	8.72%
TRS (9.59%) Contribution Rate	\$2,910,114	\$3,100,000	\$3,000,000	-\$100,000	-3.23%
FICA (7.65% of Total Salaries)	\$2,935,721	\$3,050,000	\$3,050,000	\$0	0.00%
Retirement Benefits (Admin, GITA, & SRP)	\$850,000	\$855,000	\$1,050,000	\$195,000	22.81%
Workers Compensation Insurance	\$630,000	\$630,000	\$630,000	\$0	0.00%
BOCES	\$4,919,368	\$5,180,862	\$5,189,905	\$9,043	0.17%
Debt Service	\$6,632,085	\$6,262,126	\$6,536,847	\$274,721	4.39%
Utilities	\$1,368,727	\$1,387,626	\$1,387,626	\$0	0.00%
Fuel	\$290,000	\$300,000	\$300,000	\$0	0.00%
Special Education Tuition	\$1,340,980	\$1,340,980	\$1,364,693	\$23,713	1.77%
Building Maintenance	\$740,285	\$871,600	\$995,989	\$124,389	14.27%
Transfer to Funds	\$238,000	\$175,000	\$250,000	\$75,000	42.86%
Contractual Bussing	\$100,000	\$500,000	\$500,000	\$0	0.00%
Other	\$3,444,080	\$3,837,759	\$4,023,669	\$185,910	4.84%
TOTALS - MAJOR EXPENDITURE ITEMS	\$73,727,888	\$77,932,254	\$78,944,191	\$1,011,936.77	1.30%
Total Budget to Budget Difference (MII)				\$1,011,937	1.30%

Summary of Other Category

Other Category Breakdown

Budget Item	Projected Budget 2025-26
Equipment	\$266,229
Contractual	\$2,380,700
Equipment Repair	\$58,100
Printing	\$2,275
Miscellaneous	\$83,300
Conference & Travel	\$86,500
Legal (Spec. Ed. only)	\$17,000
Supplies	\$672,928
Library- State Aided	\$20,150
Software- State Aided	\$48,000
Hardware- State Aided	\$49,674
Tuition	\$163,000
Textbooks- State Aided	\$175,813
Other- Total	\$4,023,669



Estimated Retirement Rates (TRS/ERS)

TRS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2019-20	9.50%	-1.12%	-11%	\$2,600,875	-\$58,078
2020-21	9.53%	0.03%	0%	\$2,658,953	\$58,078
2021-22	9.80%	0.27%	3%	\$2,671,450	\$12,497
2022-23	10.29%	0.49%	5%	\$2,852,386	\$180,936
2023-24	9.76%	-0.53%	-5%	\$2,910,114	\$57,728
2024-25	10.11%	0.35%	4%	\$3,100,000	\$189,886
2025-26	9.59%	-0.52%	-5%	\$3,000,000	-\$100,000

ERS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2019-20	14.90%	0.00%	-9%	\$1,109,583	\$0
2020-21	15.08%	0.18%	1%	\$1,126,227	\$16,644
2021-22	17.14%	2.06%	14%	\$1,188,227	\$62,000
2022-23	12.34%	-4.80%	-28%	\$1,188,227	\$0
2023-24	13.10%	0.76%	6%	\$1,220,602	\$32,375
2024-25	15.20%	2.10%	16%	\$1,320,000	\$99,398
2024-25	16.50%	1.30%	9%	\$1,435,164	\$115,164



2025-26

BUDGET OVERVIEW

GRAND ISLAND CENTRAL SCHOOL DISTRICT

February 3, 2025

BUDGET OVERVIEW	WORKING DRAFT BUDGET	DESCRIPTION
<u>APPROPRIATIONS</u>		
<u>HUMAN RESOURCES</u>		
Compensation Change	\$89,427.00	
FICA	\$0.00	
Health Insurance	\$19,570.00	
Unemployment	\$0.00	
Workers Compensation	\$0.00	
Retirement Benefits	\$195,000.00	Retirements Not Due until March 1st
Retirement Systems		NYS Mandated Retirement System Increases
Employee Retirement System (ERS)	\$115,164.00	Estimate (25/26 ERS- 16.5%, Last Year 15.2%, 23/24 year 13.1%)
Teachers Retirement System (TRS)	-\$100,000.00	Estimate (25/26 TRS- 9.59%, Last Year 10.11%, 23/24 year 9.76%)
Human Resources Subtotal	\$319,161.00	
<u>INSTRUCTIONAL PROGRAMS</u>		
BOCES Services and Programs	\$9,043.00	Service and Cost Changes for BOCES Programs, Occ Ed and Special Education
Special Education	\$23,713.00	Tuition and contractual cost increases
Instructional Program Subtotal	\$32,756.00	
<u>SCHOOL BUILDINGS</u>		
Sidway Elementary	\$1,900.24	Various increases
Huth Elementary	\$3,506.72	Various increases
Kaegebein Elementary	\$595.80	Various increases
Middle School	-\$3,844.18	Various increases and a decrease in textbooks
High School	-\$17,548.98	Various increases + \$25k for Techn. Eq. year 3 of 5 and textbook decrease
Athletics	\$0.00	Various increases
B&G	\$124,389.00	
School Buildings Subtotal	\$108,998.60	
<u>DISTRICT-WIDE</u>		
Supplies	\$3,000.00	
Conference & Travel	\$23,300.00	Reallocated from building budgets, increases
Contractual	\$150,000.00	Increased insurance expenses, legal and financial expenses for EPC
District-Wide Subtotal	\$176,300.00	
<u>SUPPORT SERVICES</u>		
Central Administration		
Operations/Maintenance		
Transportation	\$25,000.00	Equipment increase
Support Services Subtotal	\$25,000.00	General Support Program Plan Changes

DEBT SERVICE - 05		
Capital Debt Principal	\$205,000.00	Principal increase
Capital Debt Interest	-\$202,625.00	Interest payment decrease
BOCES IPA Principal	\$225,000.00	
BOCES IPA Interest	\$25,000.00	
Bus Bond Principal	-\$22,000.00	Principal decrease
Bus Bond Interest	\$44,346.00	Interest payment increase
Debt Service Subtotal	\$274,721.00	
Transfer To Funds		
Transfer to Capital	\$0.00	
Transfer to Special Aid Fund	\$75,000.00	Increase for local portion of 4408 program
Transfer to Other Funds Subtotal	\$75,000.00	
TOTAL APPROPRIATIONS INCREASE	\$1,011,936.60	
REVENUES		
State Aid	\$736,241.00	Foundation Aid, Building & BOCES aid decreases, increases in Trans aid and Excess cost aid
Tax Levy Limit	\$1,272,559.00	Tax Levy Formula (waiting on BOCES cap and Debt Aid finalized numbers - # will change)
Other Revenue		
TOTAL REVENUE INCREASE	\$2,008,800.00	
Revenues - Appropriations	\$996,863.40	



Enrollment

In April 2020 we had 2815 students enrolled K-12.

2019-2020

Enrollment as of April 2020 (2019-2020)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	223	178												
Huth			111	94	100	130								
Kaegebein			95	84	96	103								
VCMS							202	223	230					
GIHS										222	260	235	229	Total Enrollment
														2815

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 the previous 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

In 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 past year (2023-24) we have 33 fewer students enrolled than we did the previous 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 year (2024-25) we have 32 more students enrolled than we did last year.

2024-2025

2024-25	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	188	217												
Huth			93	137	104	141								
Kaegebein			102	116	117	86								
VCMS							190	218	207					
GIHS										221	242	193	214	Total Enrollment
														2786

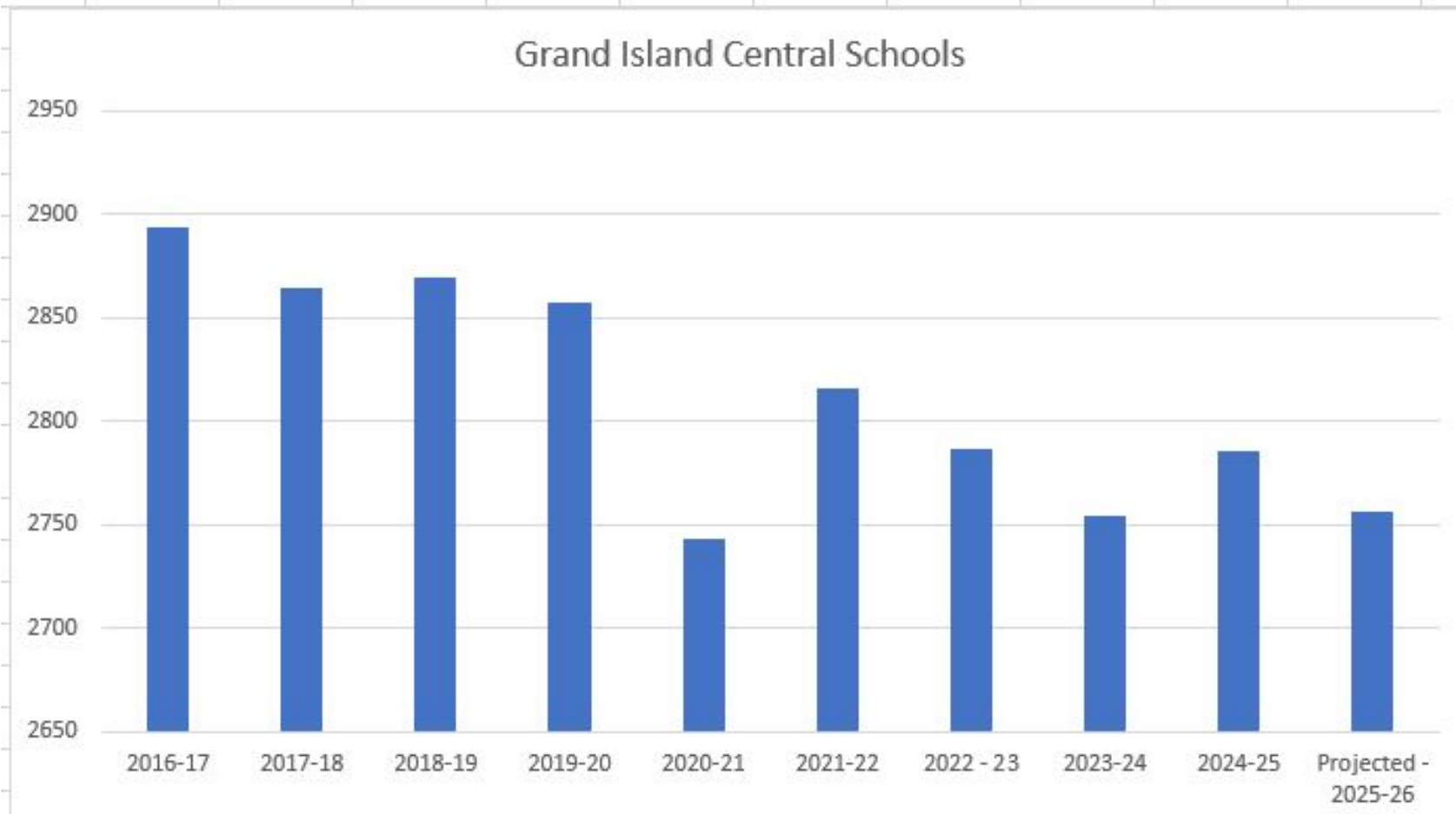
This is an Nine Year View of Enrollment

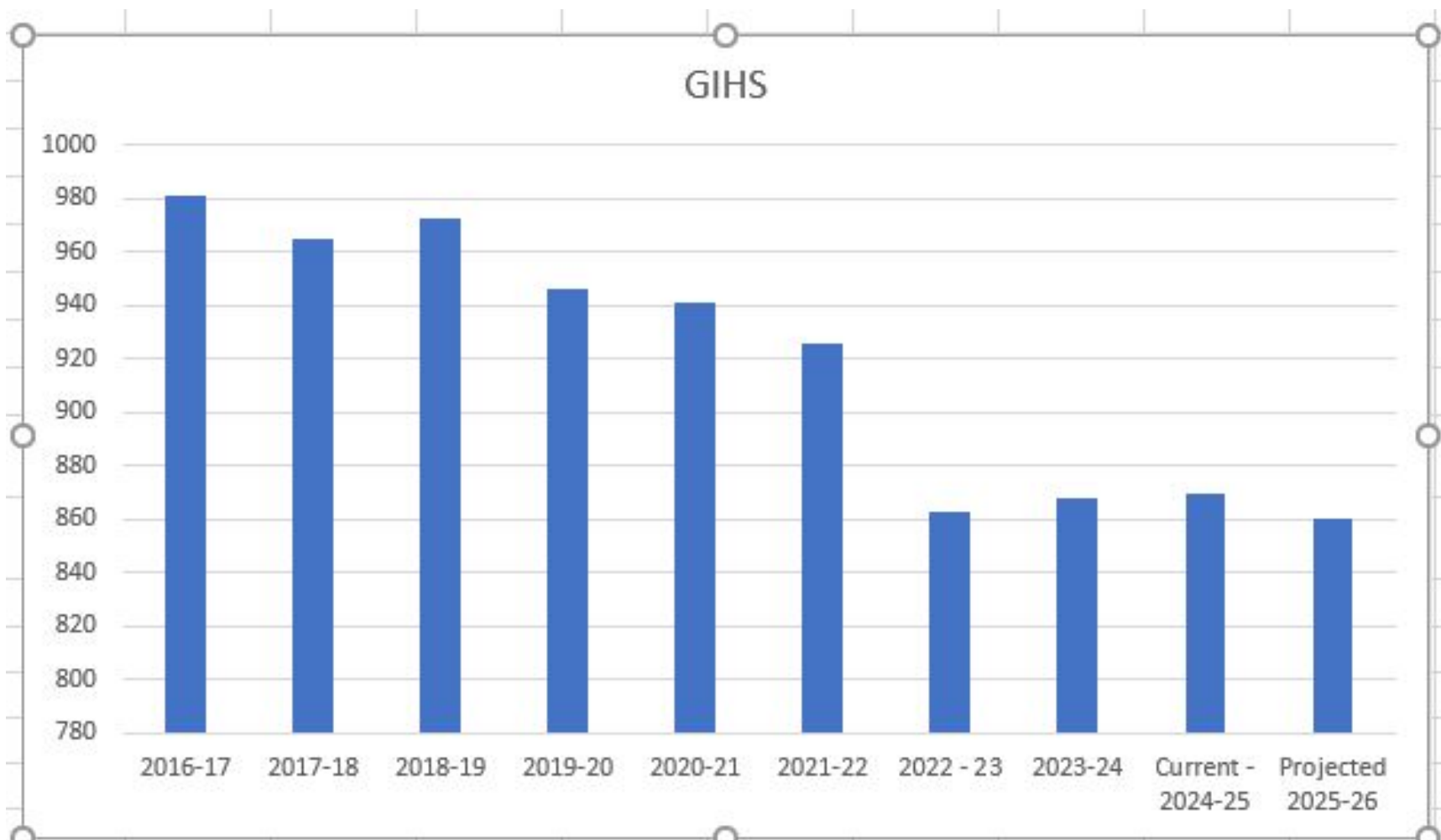
Year	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
2023-24	868	640	445	400	401	2754
Current - 2024-25	870	615	475	421	405	2786

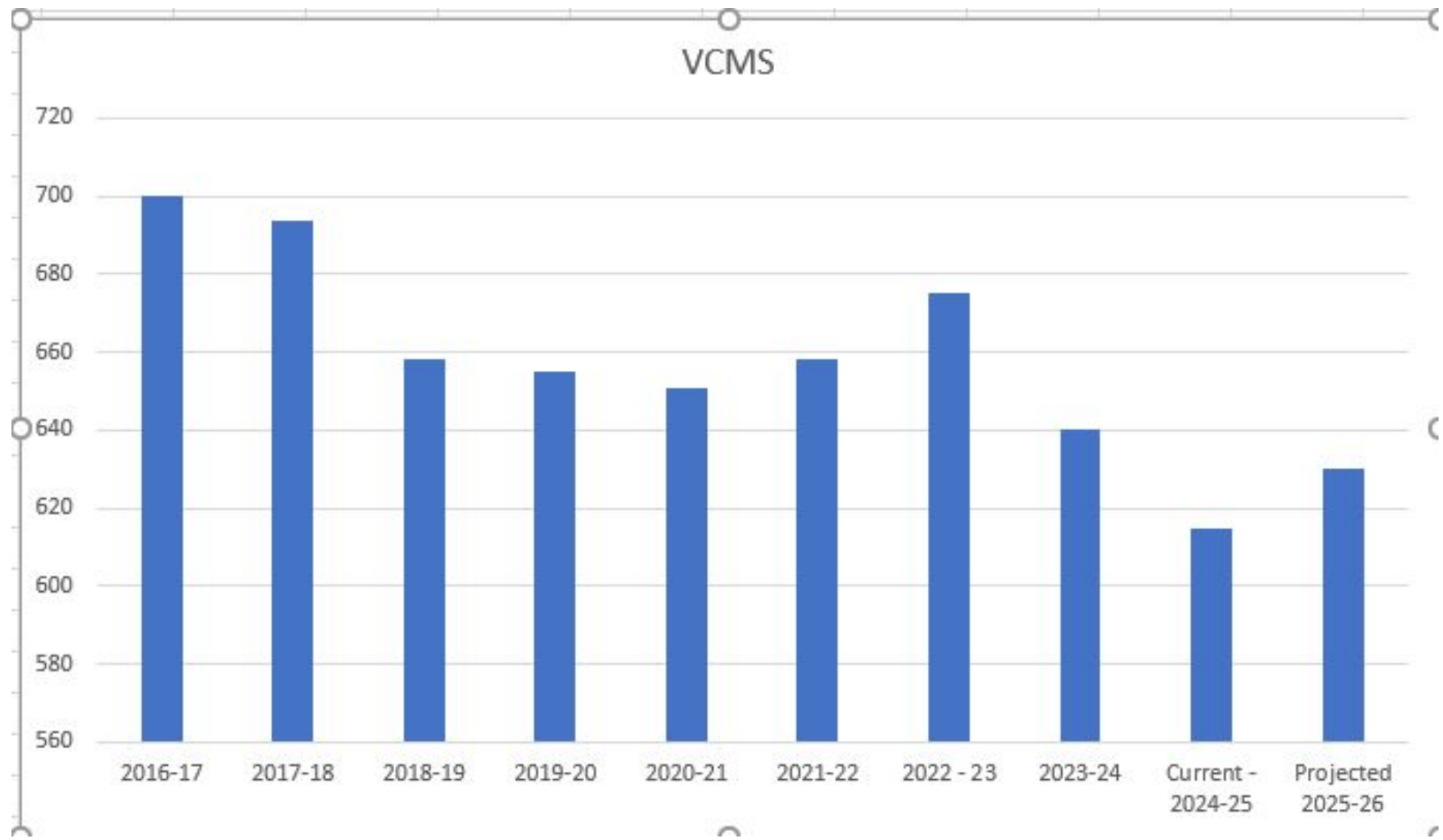
This is an Nine Year View of Enrollment with Projected Enrollment for Next Year

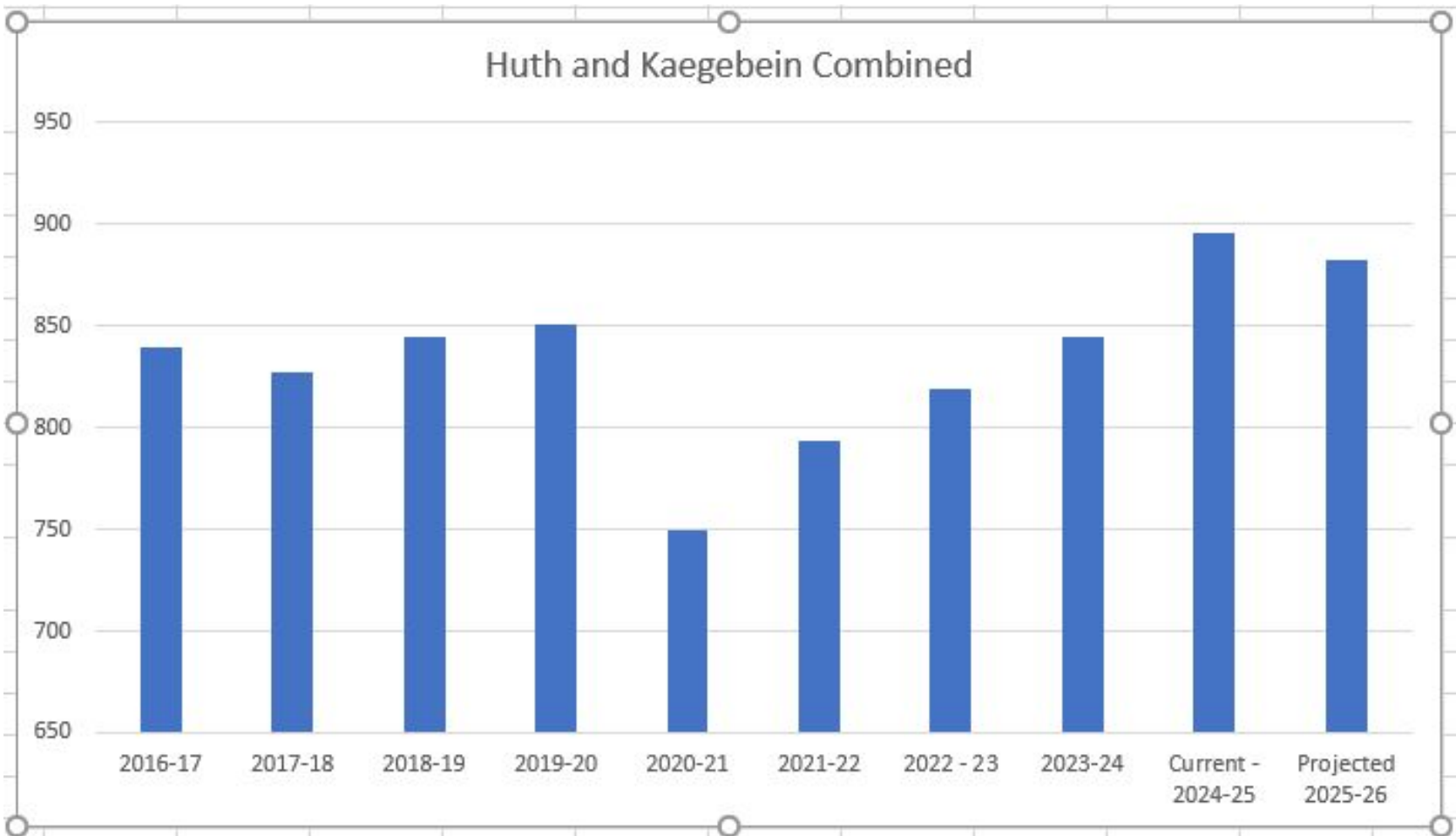
Year	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
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2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
2023-24	868	640	445	400	401	2754
Current - 2024-25	870	615	475	421	405	2786
Projected 2025-26	860	630	447	435	385	2757

This is an Nine Year View of Enrollment & Projected View for 2025-26

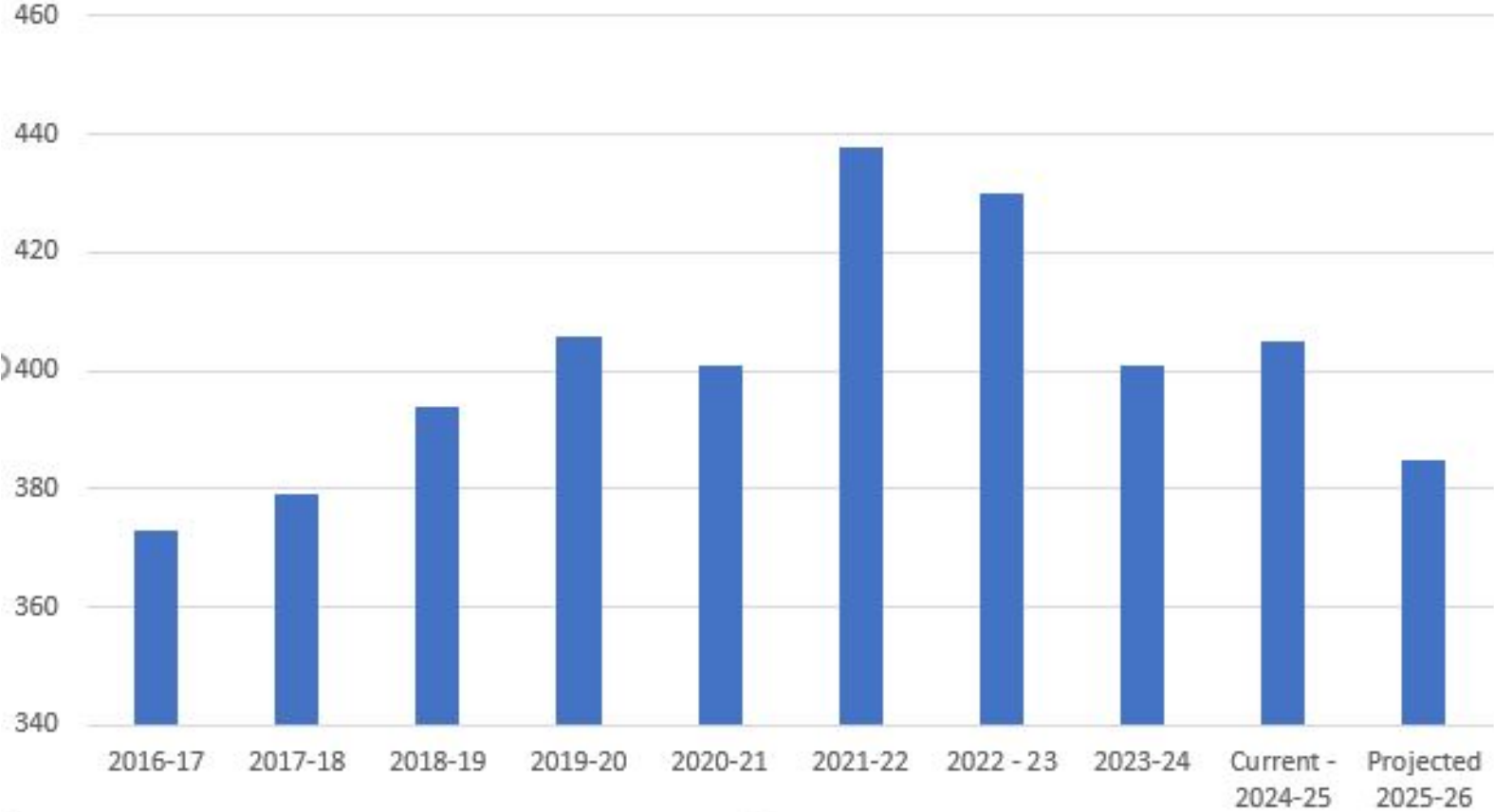








Sidway



Current Elementary Class Size Ratios

Updated as of October 7, 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	178	9	19.8						
29	207	11	18.8						
29				91	4	22.8	99	4	24.8
29				133	6	22.2	110	5	22.0
29				102	5	20.4	112	5	22.4
29				139	6	23.2	80	4	20.0
	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	385	20	19.25	465	21	22.14	401	18	22.28

Current Class Size Ratios

Sidway

Huth

Kaegebein

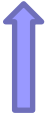
Without self-contained	385	20	19.25	465	21	22.14	401	18	22.28
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	Total Students without Self-Contained
2024-25	
Total Students K-5	1251
Total Classroom Teachers K-5	59
Average Class Size	21.20

2024-25	
Students K-6 (Not Self-Contained)	1441
Classroom Teachers K-6	68
Average Class Size	21.19

Predicted Kindergarten Enrollment

School District	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
GRAND ISLAND	189	158	193	178	174	184	144	195	204	200	169	172	178	175	162



2025-26 - 192

Current Elementary Class Size Ratios

Updated as of October 7, 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	178	9	19.8						
29	207	11	18.8						
29				91	4	22.8	99	4	24.8
29				133	6	22.2	110	5	22.0
29				102	5	20.4	112	5	22.4
29				139	6	23.2	80	4	20.0
Without self-contained	Sidway - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Huth - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio	Kaegebein - Number of Students in Each Grade Level	Number of Grade Level Teachers	Average Class size Ratio
	385	20	19.25	465	21	22.14	401	18	22.28

Projected Elementary Class Size Ratios

Updated as of January 15, 2025	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	185	10	18.5						
29	177	9	19.7						
29				109	5	21.8	101	5	20.2
29				90	4	22.5	90	5	18.0
29				133	6	22.2	110	5	22.0
29				102	5	20.4	112	5	22.4
	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	362	19	19.05	434	20	21.70	413	20	20.65

Current Secondary Enrollment

2024-25	Middle School	High School
Grades	Enrollment	Enrollment
6	190	
7	213	
8	204	
9		221
10		242
11		193
12		214
	607	870
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

Projected Secondary Enrollment

2025-26	Middle School	High School
Grades	Enrollment	Enrollment
6	217	
7	188	
8	210	
9		204
10		221
11		242
12		193
	615	860
Self-contained VCMS	Number of Students	
6	2	
7	5	
8	8	
Total All	630	

Current

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

Proposed

2025-26	
Total Students Grade 6	217
Total Classroom Teachers	9
Average Class Size	24.11



**2025-2026 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 Updates

2024-2025 Budget Request Inclusions

CURRENT YEAR REQUEST

1.0 Science Teacher	100,000	Monitoring Enrollment
1.0 Kindergarden Teacher	100,000	
Seal of Civic Readiness Coordinator (0.2 Index)	907	
Blue Crew Academy Pilot Coordinator	1,700	
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	
Total Budget Request	341,182	

Cost of an FTE

Unit	Salary	Health Insurance	Employee Contribution	ERS/TRS	FICA	Other Benefits	Total Cost
SRP	\$45,000	\$33,040	-\$2,808	\$7,425	\$3,443	\$2,000	\$88,099
GITA	\$50,670	\$33,040	-\$2,974	\$4,859	\$3,876	\$1,850	\$91,322
Admin	\$100,000	\$33,040	-\$5,617	\$9,590	\$7,650	\$7,300	\$151,963

CURRENT YEAR REQUEST

Contractual Negotiations	2025-26	2026 & Beyond	Cost (\$)	Notes
Instructional/Building Based	2025-26	2026 & Beyond	Cost (\$)	Notes
High School				
Breakfast Monitor(s)			\$39,645.00	
0.2 FTE Art - Pending student course requests			\$18,264.40	
Equipment needs for changes in Chemistry & Physics Curriculum			\$5,000.00	
Portable Air Conditioning Units for all classrooms (50 x \$3,000)			\$150,000.00	
3 Digital Cameras for photography class			\$1,800.00	
3 iPads for Art Dept			\$1,500.00	
-Seal of Biliteracy Coordinator - 0.02 Index			\$1,013.40	
-Coordinator of Postsecondary Planning and Counseling			\$1,850.00	
-GIHS Game Club Advisor - 0.02 Index			\$1,013.40	
-NAF Coordinator - 0.02 Index - Out of regular schedule			\$1,013.40	
-GIHS Academy of Technology Coordinator - 0.02 Index			\$1,013.40	
-GIHS Manufacturing Club Advisor - 0.02 Index			\$1,013.40	
-GIHS World Language Club Advisor - 0.02 Index			\$1,013.40	
Technology Equipment Upgrades	X			Included- \$25k/yr., yr. 3 of 5
2 Sets students desks/chairs to replace broken ones			\$25,000.00	
New Laminator			\$4,000.00	
Touch TV for Library Classroom			\$3,000.00	
10 new touch TVs to replace broken/degrading smartboards in classrooms			\$30,000.00	
Desktop computer replacement in rooms 67 and 71				Bob talk to Robin
Additional Security Cameras				Bob talk to Josh
Vape detectors in locker rooms and room 107 restroom			\$12,500.00	
Repainting of all classrooms				Bob talk to Phil
Repair/repainting of wall outside of auditorium				Bob talk to Phil
			\$298,639.80	
Middle School				
Replace TV in Conference Room			\$3,500.00	
Roll around TV cart for PE			\$1,500.00	Use current Equipment funds
Cafeteria Table Replacement (20 x \$2,500)			\$50,000.00	
			\$55,000.00	

Sidway Elementary			
Shared Assistant Principal			\$151,963.00
1.0 FTE Math AIS			\$91,322.00
1.0 FTE Probationary BBS			\$91,322.00
Replace Remainder of Cafeteria Tables (10 x \$3,500)			\$35,000.00
Repair back steps by playground			Bob talk to Phil
Assistant Principal	X		\$151,963.00
			\$369,607.00
Kaegebein Elementary			
1.0 FTE Special Education Teacher			\$91,322.00
Full time ENL Teacher (0.25 FTE Increase)			\$22,830.50
1.0 FTE Math RTI Teacher			\$91,322.00
			\$205,474.50
Huth Elementary			
Lunch Monitor			\$88,099.00
Full time ENL Teacher (0.25 FTE Increase)			\$22,830.50
Cafeteria Table Replacement (20 x \$2,500)			\$50,000.00
Complete installation of Cleartouch screens in all classrooms			Bob talk to Robin
			\$160,929.50
District			
TOSA- Behavior Management- Backfill with LTS			\$91,322.00
			\$91,322.00
Instructional Total			\$1,180,972.80
Operations			
Huth- Door 4 and Yellow Door			\$60,000.00
Huth- Painting Classrooms			\$25,000.00
B & G - Large Mower (\$140,000) or Tractor with attachments (\$95,000)	X		\$95,000-\$140,000
Athletics - striping track			\$60,000.00 Under Review
Operations Total			\$145,000.00
Other Total			\$0.00
TOTAL REQUEST FROM ALL AREAS			\$1,325,972.80

<u>Capital Project Considerations</u>	<u>2025-26</u>	<u>2026 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Athletics - Weight Room extended			unknown	Capital Cost Consideration
Athletics Team Room/Modified Football/Lacrosse			unknown	Capital Cost Consideration
Athletics - 3-5 tier bleachers in HS back gym & scoreboard			unknown	Capital Cost Consideration
Athletics - 2 team rooms and 1 coaches/officials office			unknown	Capital Cost Consideration
Athletics - Outside Storage building/trainer fall & spring			unknown	Capital Cost Consideration
Kaeg - Auditorium updates			unknown	Capital Cost Consideration
Kaeg - Replace Small Drained Toilets			unknown	Capital Cost Consideration
Kaeg - Larger Auditorium			unknown	Capital Cost Consideration
Kaeg - Air Conditioning			unknown	Capital Cost Consideration
Kaeg - Address North Wing Water			unknown	Capital Cost Consideration
Kaeg - Renovate Phys. Ed. Office			unknown	Capital Cost Consideration
Kaeg - More Storage Space			unknown	Capital Cost Consideration
MS - Paint or Replace Student Lockers			unknown	Capital Cost Consideration
MS - Furniture Replacement Plan for all classrooms			unknown	Capital Cost Consideration
MS - New Café Tables			unknown	Capital Cost Consideration
MS - Fitness Center			unknown	Capital Cost Consideration
MS - Tiles redone in Cafe			unknown	Capital Cost Consideration
MS - Air Conditioning in Cafe			unknown	Capital Cost Consideration
MS - Dust collector upgrade			unknown	Capital Cost Consideration
MS - Locker rooms - replace/update lockers			unknown	Capital Cost Consideration
MS/HS - Bell System Upgrade			unknown	Capital Cost Consideration
HS - Replace Lockers			unknown	Capital Cost Consideration
HS - Replace Classroom desks and chairs			unknown	Capital Cost Consideration
HS - Replace Cafeteria tables and chairs			unknown	Capital Cost Consideration
HS - Restroom stall replacement for 3 student restrooms			unknown	Capital Cost Consideration
HS - GHHS Signage replacement on front of building			unknown	Capital Cost Consideration
HS - ballistic overlays and visibility reduction for main entrance and cafeteria windows			unknown	Capital Cost Consideration
HS - girls locker room upgrades			unknown	Capital Cost Consideration
HS - male faculty restroom upgrade 1st floor			unknown	Capital Cost Consideration
Sidway - Air Conditioning			unknown	Capital Cost Consideration
Sidway - Swap nurses office with conference room and attach princ. office			unknown	Capital Cost Consideration
Sidway - Walkway to playground			unknown	Capital Cost Consideration
Sidway - Adding lockers to the old side of the building			unknown	Capital Cost Consideration
Sidway - Paint Gymnasium			unknown	Capital Cost Consideration
Sidway - Camera Upgrades			unknown	Bob talk to Josh
Sidway - Replace exterior door by playground			unknown	Bob talk to Phil & check BCS
Huth- Door 4 Reorganization to accommodate Parent Pick ups			unknown	Capital Cost Consideration
Huth- Auditorium: curtains, rear projected In Focus machine, rigging (needs to be done)			unknown	Capital Cost Consideration
Huth- Increasing parking space- Big events			unknown	Capital Cost Consideration
Huth- Furniture replacement plan- Cafeteria Tables especially			unknown	Capital Cost Consideration
Huth- Air Conditioning			unknown	Capital Cost Consideration

2025- 2026 Proposition #2

Vehicle Purchase

DESCRIPTION	BUDGETED 2024-2025	BUDGETED 2025-2026	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$675,000	\$805,000	\$130,000	19.3%

- 2 – 65 Passenger Buses (\$174,850 ea.)
- 3 – 29 Passenger Buses (\$113,670 ea.)
- 2 – Ford F350 4X4 – B&G (\$54,841 ea.)
 - Cost of Buses and Vehicles have increased
- This impacts future Budget Cycles
- 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



2025- 2026 Proposition #3 Electric Bus Purchase (Not included in budget)

Charger:
Unit- \$55,000 (30 kW, 1 bus)-\$75,000 (60 kW, 2 buses)
Installation- Unknown

Vehicle: \$428,316.25

Component	Electric	Diesel		
Expected Vehicle Lifetime (Years)	10			
Annual Vehicle Mileage (VMT/Year)	16,000			
Bus MSRP	\$425,000	\$175,000		
EVSE, infrastructure & installation	\$75,000 Charger			
Fuel Prices	\$0.21/kWh	\$4.09/gallon		
Overall Average Maintenance & Repair Cost (\$/Mile)	\$0.71	\$0.94		
EVSE Maintenance & network fees (\$/year)	\$991	N/A		
	Annual Cost Electric	Annual Cost Diesel	10 Years	10 Years
Vehicle	\$42,500	\$17,500	\$425,000	\$175,000
Charger	\$7,500		\$75,000	\$0
Fuel (1.4kWh/mi, 8 MPG)	\$4,704	\$8,180	\$47,040	\$81,800
Overall Average Maintenance & Repair Cost (\$/Mile)	\$11,280	\$15,040	\$112,800	\$150,400
EVSE Maintenance & network fees (\$/year)	\$991	N/A	\$9,910	
Total	\$66,975	\$40,720	\$669,750	\$407,200
Incentives		Incentives	-\$276,000	
Charging Infrastructure	\$55,000	Final Cost	\$393,750	\$407,200
Bus	\$221,000			
Total	\$276,000			

School Bus Type	Percentage of Incremental Cost Covered	Base Voucher Dollar Amount
New Type A (NTA)	60%	\$114,000
New Type C (NTC)	60%	\$147,000
New Type D (NTD)	60%	\$156,000

School Bus Type	Priority District Bonus Amount	Scrappage Bonus Amount	V2G Complementary Add-On Amount	Wheelchair Complementary Add-On Amount
NTA	\$28,500	\$47,500	\$9,500	\$8,000
NTC	\$36,750	\$61,250	\$12,250	\$8,000
NTD	\$39,000	\$65,000	\$13,000	\$8,000



**Grand Island CSD
DRAFT BUDGET RECAP**

		School Year
<u>Revenues:</u>		<u>2025-26</u>
	State Aid	\$21,360,390
	Building Aid	4,240,854
	Sales Tax	4,000,000
	Other Revenue	1,206,300
	Appropriated Fund Balance	6,290,501
	Total Revenues before tax levy	\$ 37,098,045
<u>Expenses:</u>		
<u>Salaries</u>	GITA - Teachers	26,406,323
	Admin	1,589,436
	SRP - Service	8,550,747
	Other	1,118,783
	Total All Salaries	\$ 37,665,289
<u>Benefits:</u>	Health Insurance Cost	\$11,315,008
	ERS	1,435,164
	TRS	3,000,000
	Other Benefits	4,980,000
	Total All Benefits	\$20,730,172
<u>Other Costs</u>	Debt Service	\$8,536,847
	Other	\$14,011,882
	Total All Other Costs	\$20,548,729
	Total Expenses:	\$ 78,944,190
	Anticipated Tax Levy	\$ 41,846,146
	Tax Levy Maximum increase	\$ 41,846,146
Without Request	Appropriated fund balance	\$ 6,290,501
With Request	Appropriated fund balance	\$ 7,616,474

2025-26

Budget Development Sessions

Special Budget Study Workshops

- ❑ February 3, 2025 – 1st Presentation
- ❑ March 10, 2025- 2nd Presentation
- ❑ March 24, 2025 – 3rd Presentation
- ❑ **Monday, April 14, 2025 (Tentative Special Meeting Date)**
- ❑ April 22, 2025 – Last Board Meeting to Adopt Budget Before Mandatory Budget Adoption Date

Regular Board Meetings

- ❑ May 6, 2025 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- ❑ May 20, 2025

Questions / Comments

Our Mission: We inspire each student to achieve their highest potential by honoring their unique pathway, fostering academic excellence, supporting personal growth, and promoting social responsibility.

