

2025 – 2026 Second Draft Budget Presentation

Board of Education
March 10, 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

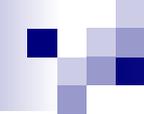
Goal: We will provide the school community with a high-quality physical plant and the resources needed to most effectively learn/teach/carry out their duties.

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
Governor's 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

- Pupil Personnel Services
- Curriculum
- Governor's Executive Budget Message
- Current Budget Assumptions
- Draft Budget Updates
 - Revenues
 - Summary of Major Expenditures
- 2025-2026 Budget Impact Items
 - Enrollment
 - Prioritized at the Building/Department Level
 - Prioritized by District
- Federal Funds Budget
- Bus Proposition & Maintenance Vehicle Information
- Draft Budget
 - Recap
 - Fund Balance
 - Tax Cap and Estimated Tax Rate
- Budget Calendar





2025-2026 PPS BOE Budget Presentation





Pupil Personnel Services

Ms. Cheryl Cardone
Assistant Superintendent of
Pupil Personnel Services



Pupil Personnel Services

Special Education/Section 504

School Counseling

School Psychology

Social Work Services

Health Services

Residency

McKinney-Vento (Homeless)

Foster Care Services

Home/Hospital Instruction

Home Schooling

English Language Learners

Family Support Services

K-12 Special Education

Summer School

YMHFA



Current PPS Personnel



Speech Language Pathologists

7

Social Workers

5

School Psychologists

6

School Counselors

7

School Nurses

5 plus 2

floating nurses

ENL Teachers

4

THANK YOU FOR YOUR SUPPORT!



Pupil Personnel Services Requests for 2025-2026

- 1.0 FTE ENL Teacher
- 1.0 TOSA for Behavioral Support
- Viking Voyage Summer Program





Pupil Personnel Services Requests for 2025 – 2026 Funding Sources

1.0 FTE ENL Teacher – \$ 91,322 (Salary and Benefits)

- 2020-2021 – 55 ENL Students
- 2021-2022 – 69 ENL Students
- 2022-2023 – 56 ENL Students
- 2023-2024 – 50 ENL Students
- 2024-2025 – 66 ENL Students

Current state of our ENL population

- 1) In HS, we have three students who are considered long term ELLs that are not receiving ENL services. They are being serviced between Special Education and Academic Support services.
- 2) We have one MS student who is not receiving ENL services, but is being seen in Special Education services.
- 3) In the elementary school, we had to move students from an inclusion program and put them in a pull-out group to make room for a new student.
- 4) We have two 3rd grade students that are not receiving the correct number of minutes, but are getting services through special education.
- 5) We have seven Commanding students that are not receiving their 2nd year of service after they exit.
- 6) For the past several years we have run a 4 week summer school program to support and enrich our ELL students in math and ELA.



- Ideally each of the 5 schools would have an ENL Teacher assigned.
- With this addition:
 - All students would be receiving their mandated services
 - RTI or Resource-Room will be scheduled for all of our students. This would help all ELLs who may need a little more guided help with class assignments or projects from content classes. It is a free-help time or study-hall that is open to all levels of our ELLs



1.0 TOSA for Behavioral Support – Cost \$ 91,322 (Salary and Benefits)

Cost of programs outside
the district:

Falk – \$30,000

OLV – \$75,000

Summit – \$90,000

Randolph – \$55,000

Turning Point & ALP –
\$109/\$110/hr for Behavioral
Consult



Currently our Behavior therapist is
working with all of our students K-12.

- His current caseload is 71 students.
- He is also responsible for completing
the following:

FBA's

BIP's

Classroom observations

CSE meetings

IST meetings

Parent meetings

Safety Cares Training

SABAH

TOSA Responsibilities

Goal 1: To provide behavioral support to elementary classroom teachers at the tier 1 and tier 2 levels.

Faculty and Staff Objectives:

- To gain knowledge from administrators, faculty, staff and mental health providers regarding the needs and challenges that are most impactful in the classroom.
- To provide opportunities to broaden the knowledge base of evidence based general classroom management practices.
- To provide opportunities for understanding the implications of current issues that are impacting student performance such as trauma, Adverse Childhood Experiences, ENL, Auditory Processing Disorder, ADHD and Autism.
- To increase knowledge of individual student supports at the tier 2 level; such as check and connect, check-in/check-out, daily report cards, building “jobs”.

Building Objectives:

- To discuss and support PBIS infrastructure and programs within each building
- To support building mental health providers in addressing behavioral and mental health concerns that are impacting their ability to complete daily responsibilities.

TOSA Responsibilities Cont'd

Goal 2: To review current RtI practices within the elementary buildings and determine an action plan for areas that need further development

Building Objectives:

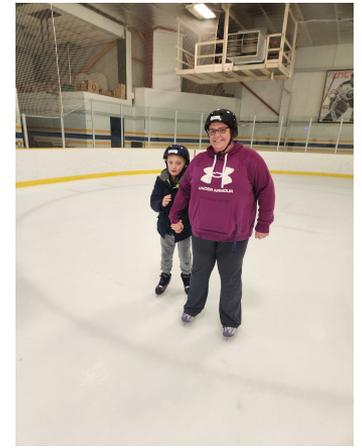
- To meet with each elementary building to discuss the following;
 - Current infrastructure practices and procedures for student discussion days and IST
 - Review RtI Implementation survey results
 - Review special education and 504 identification rates over the years
 - Create an action plan for each building to address areas in need of development; to include decreasing the identification rate
 - To meet and share with building administrators the action plans developed



Jessica Hutchings TOSA Viking Voyage Summer Camp

The following budget is written to support the *Viking Voyage Summer Camp* Curriculum for students incoming to 4th, 5th and 6th grade. The budget allows for 36 participants and 3 facilitators. The budget includes transportation to and from the camp, as well as lunch each day (if qualified). The camp has a total of 8 sessions over the course of 4 weeks.

Item	Cost
Supplies	\$1,000.00 (apx.) @ 36 participants
Payroll (\$35/hour + 45 min prep/session)	\$4,000.00 (apx.) @ 3 facilitators
Transportation	\$4,736.00 @ 4 busses specific for program
Lunches	Free from SFP Program
TOTAL:	\$9,736.00



These requests are in alignment with the District's Student Well-Being Strategic Plan Goal:

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

THANK YOU



Any questions?

Aligning Curriculum and Instruction to our Strategic Plan

Mid Year Progress and Next Steps for the
2025 - 2026 School Year

Curricular Focus for 2024-2025 School Year

Academic Excellence

- Transition to the Science of Reading
 - Professional Development with Kate Augustine.
- Streamlined K-5 Literacy Curriculum.
- Investigating new K-2 Literacy Program
 - Focus on foundational skills and phonics.
- Curriculum Office creating a District K-12 Curriculum Map that is tied to the Strategic Plan.

Mid-Year Performance Review 2024-2025

- i-Ready Math Assessments (3-8)
 - 42% of all students are on or above grade level.
 - 46% of all students are one grade level below.
 - All schools are demonstrating high performance in math.
 - The district is out performing state and national norms.
- NYS Math Assessments (3-8)
 - Data shows a need for improve across all grade levels.
 - Addressing gaps through Ready Math program and MyPath Instruction (Curriculum Associates).
- i-Ready ELA Assessments (3-8)
 - 53% of all students are on or above grade level.
 - 32% of all students are one grade level below.
 - All school are demonstrating high performance.
 - The district is out performing state and national norms.
- NYS ELA Assessments (3-8)
 - Data shows growth is grades 3-5.
 - Data shows dips in grades 6-8.
 - Addressing gaps through the use of MyPath Instruction, and Khanmigo in grades 6-8.

Mid-Year Performance Review 2024-2025

- Regents Exam Data (2020-2024)
 - ELA Cohort Data of 2020 students performed at a 92% proficiency rating (includes all regents exams combined). NYS rating was 78%.
 - Math Cohort Data of 2020 students performed at a 81% proficiency rating (includes all regents exams combined). NYS rating was 48%.
 - Science Cohort Data of 2020 students performed at a 88% proficiency rating (includes all regents exams combined). NYS rating was 51%.
 - Global History and Geography Cohort Data of 2020 students performed at a 88% proficiency rating. NYS rating was 71%.
 - US History and Government Cohort Data of 2020 students performed at a 92% proficiency rating (includes all regents exams combined). NYS rating was 65%.
- Addressing the gaps in these areas include the continued use of Khanmigo, data driven decision making and professional development.

Next Steps...

- Collaborate and continue to develop the District K-12 Curriculum Map.
 - Review Curriculum Needs for Academic Excellence while being fiscally responsible.
 - Khanmigo
 - Kognity (High School Science - Digital Program)
 - Magnetic Reading
 - Ready Math
 - Possible K-2 Literacy Program
 - i-Ready ELA/Math
 - Science Curriculum for Elementary and Secondary Levels.
 - STEM - SamLabs
 - Potential needs based on new graduation rubrics.
 - Professional Development (sustainable).
- Spring 2025 Strategic Plan Review with Administration/School Community.

2025-2026 Draft Budget #2:



Program Maintenance Budget

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

	2024-25 November 2024 Run to 2025-26 January Exec Run				
DESCRIPTION	Exec Prop. Jan. 2024 2024-25	Update Aid November 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%

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	\$41,846,515	\$1,272,928	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	\$6,290,132	(\$997,232)	-13.68%
BASIC BUDGET	\$73,337,968	\$77,932,254	\$78,944,191	\$1,011,937	1.30%

Current Budget Assumptions

■ Expenditure Assumptions

- ❑ Salary Increase: \$89427
- ❑ 7 Retirements
- ❑ TRS: Decrease: **\$100,000**
- ❑ ERS: Increase: \$115,164
- ❑ Retirement Benefit Increase: \$195,000
- ❑ Healthcare Increase: \$19,570
- ❑ Debt Service Increase: \$274,721



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

2024-25 Items from Contractual Category

Formatted Account	Description	Budget	Notes
A 1010.400-02	BOE - CONTRACT	22,000.00	ECASB, NYSSBA, WNYESC
A 1310.400-05	BUS ADM - CONTRACTUAL	95,000.00	MAGNY, RG TIMBS, Quadient, US Employee Benefits
A 1320.400-05	AUDIT - CONTRACTUAL	45,000.00	Internal and External Audits
A 1420.400-05	LEGAL - CONTRACTUAL	120,000.00	Legal Fees
A 1430.400-10	PERSL - CONTRACTUAL	12,000.00	GIECOME.NET INC., WNYASPA, Niag. Front. Publ.
A 1620.400-01	OP PLNT - CONTRACTUAL	85,000.00	Allstate Fire, Johnson Controls, Suburban Lock and Key
A 1621.400-01	MAINT - CONTRACTUAL	255,000.00	Filtrec, AP Pest Control, Hurtibise Tire, Johnson Controls, Amherst Alarm, Fire Safety Systems
A 1910.400-05	UNALLOC INS CONT	350,000.00	NYSIR- P&C Insurance, Gallagher Cyber Insurance
A 1950.400-05	ASN SCH PROP - CONTRACT	45,000.00	County and Town Tax 2025 Sewer & Water
A 1964.400-05	REFUNDS - R PROP - CONT	65,000.00	School Property Tax Refunds
A 2010.400-04	CURR DEV-CONTRACT	15,000.00	Speakers etc.
A 2060.400-05	RES PLAN-CONTRACTUAL	21,600.00	Research and Planning- Used for various studies
A 2070.400-10	INSERVICE TRAINING - CONTRACTUAL	12,000.00	Inservice Training
A 2110.400-05	TEACHING - CONTRACTUAL	70,000.00	HOFFMAN'S DRIVING ACADEMY, LLC
A 2110.400-60	TEACHING - CONTRACTUAL-GRADUATION	15,000.00	Graduation Ceremony
A 2250.400-17	SP EDU - CONTRACTUAL	550,000.00	Various Special Education Contracts
A 2280.400-62	OCC ED - NAF ACADEMY CONTRACTUAL	9,700.00	NAF Membership, student tests for CTE assessment, Various NAF activities
A 2330.400-07	ADULT ED - CONTRACTUAL	25,000.00	Various Community Ed. Activities
A 2630.400-90	COMPUTER ASST-CONTRACTUAL	20,750.00	Apple Inc., Digital Surveillance Solutions, SMORE, Day Automation
A 2815.400-11	HEALTH - CONTRACTUAL	120,000.00	Health and Wellness Fees to other school districts- Private and Charter students
A 2855.400-12	ATHLETICS-CONTRACTUAL	224,700.00	Arbiter Sports, NYSPHSAA, Various tournaments, greens fees, lane fees
A 5510.400-03	TRANS-CONTRACTUAL	215,000.00	HEALTH WORKS WNY, Tyler Technologies, Bushive, Supplemental Health, Hurtibise Tire
A 5540.400-03	CONTRACTED TRANSPORTATION	500,000.00	Contracted Transportation

Miscellaneous Category is mostly in the Business Office and is used primarily as needed when other codes run out.

2025-26

BUDGET OVERVIEW



GRAND ISLAND CENTRAL SCHOOL DISTRICT

March 10, 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	<u>\$319,161.00</u>	
<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	<u>\$32,756.00</u>	
<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	<u>\$108,998.60</u>	
<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	<u>\$176,300.00</u>	
<u>SUPPORT SERVICES</u>		
Central Administration		
Operations/Maintenance		
Transportation	\$25,000.00	Equipment increase
Support Services Subtotal	<u>\$25,000.00</u>	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	<u>\$274,721.00</u>	
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	<u>\$75,000.00</u>	
TOTAL APPROPRIATIONS INCREASE	<u>\$1,011,936.60</u>	
REVENUES		
State Aid	\$736,241.00	Found., Build., Transport. & BOCES aid increases, decreases in Excess cost aid
Tax Levy Limit	\$1,272,928.00	Tax Levy Formula
Other Revenue		
TOTAL REVENUE INCREASE	<u>\$2,009,169.00</u>	
Revenues - Appropriations	<u>\$997,232.40</u>	



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 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					
GIHS										202	217	229	215	
														Total Enrollment
														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

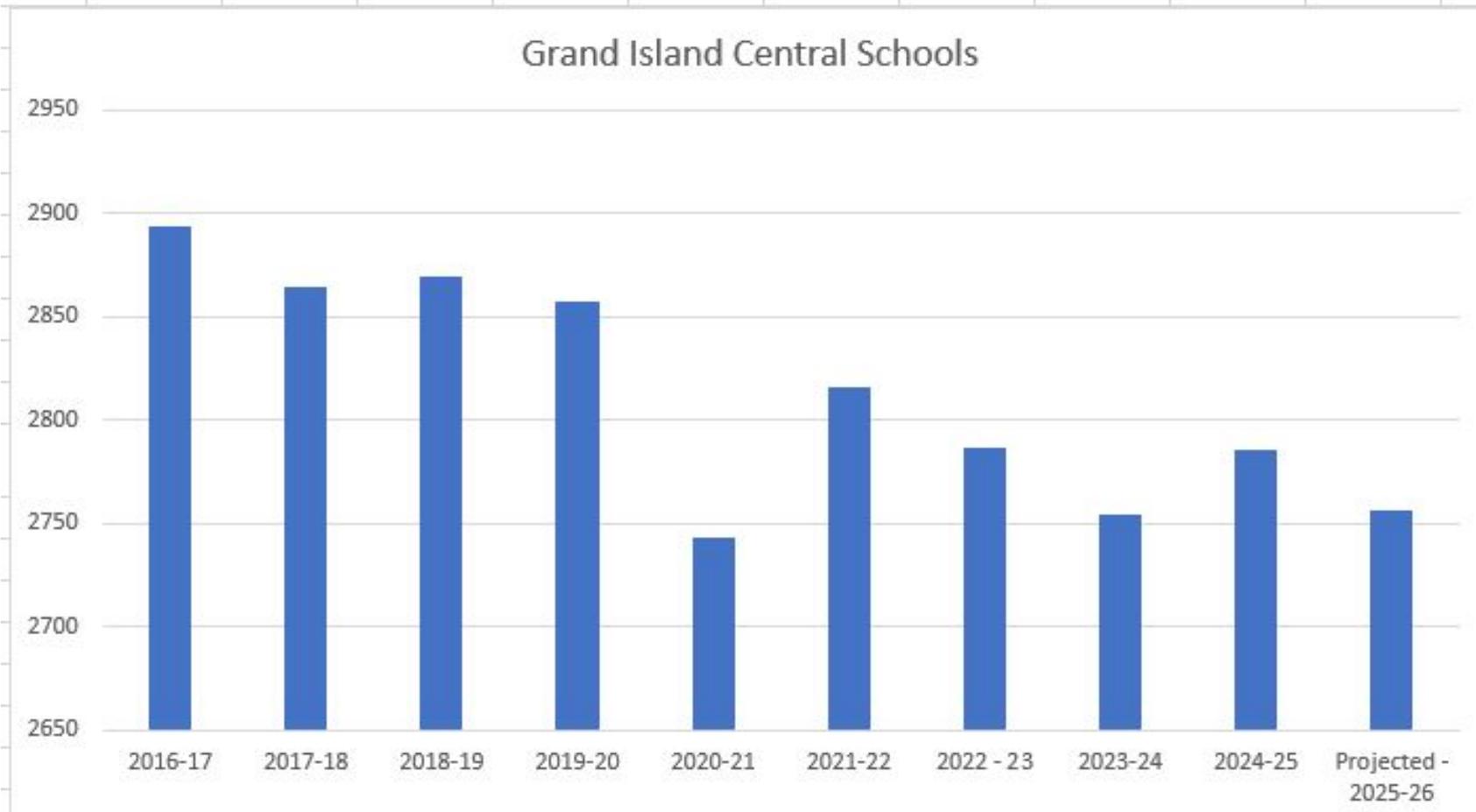
This is an Nine Year View of Enrollment

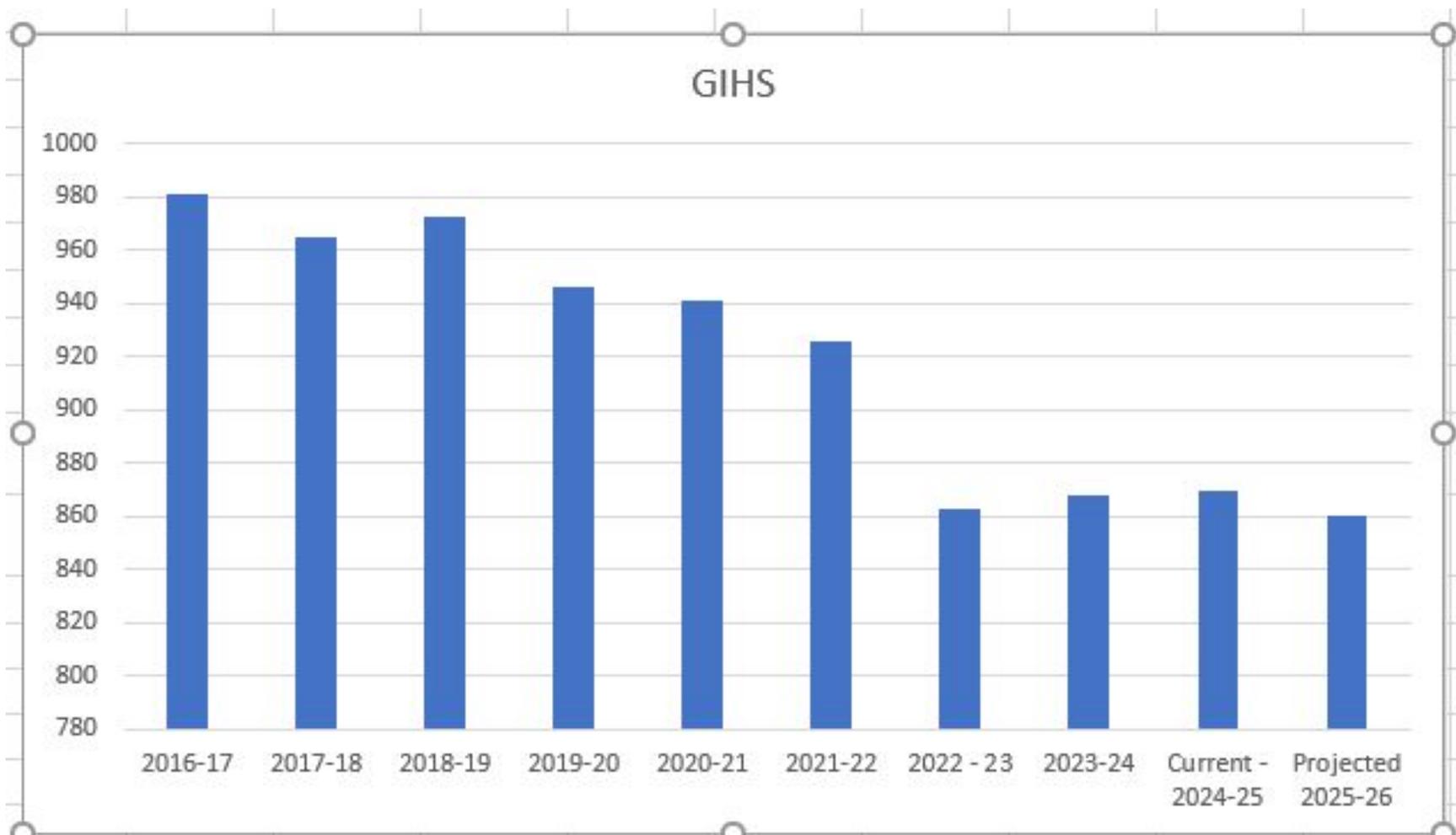
Year	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
2023-24	868	640	445	400	401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

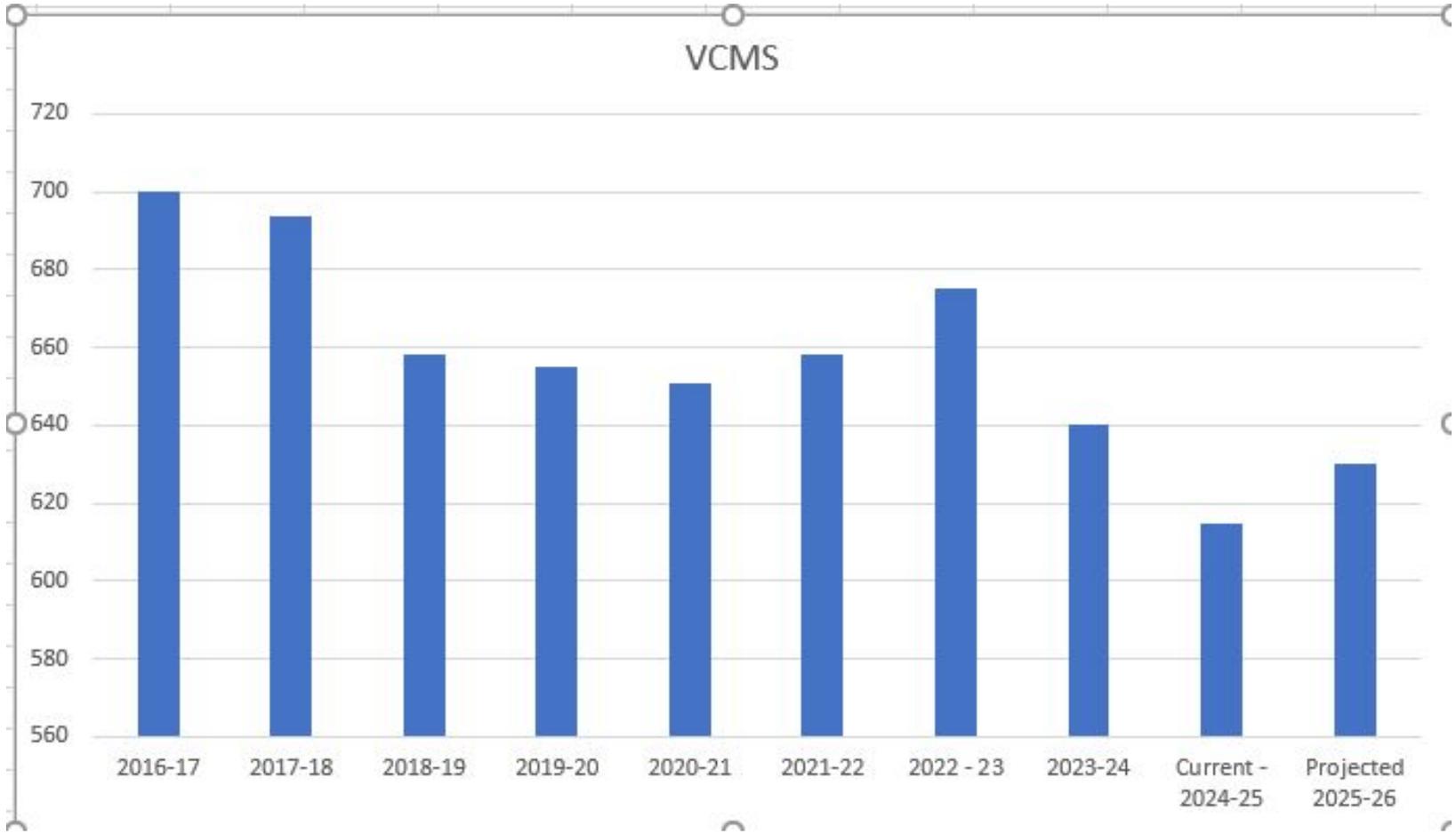
This is an Nine Year View of Enrollment with Projected Enrollment for Next Year

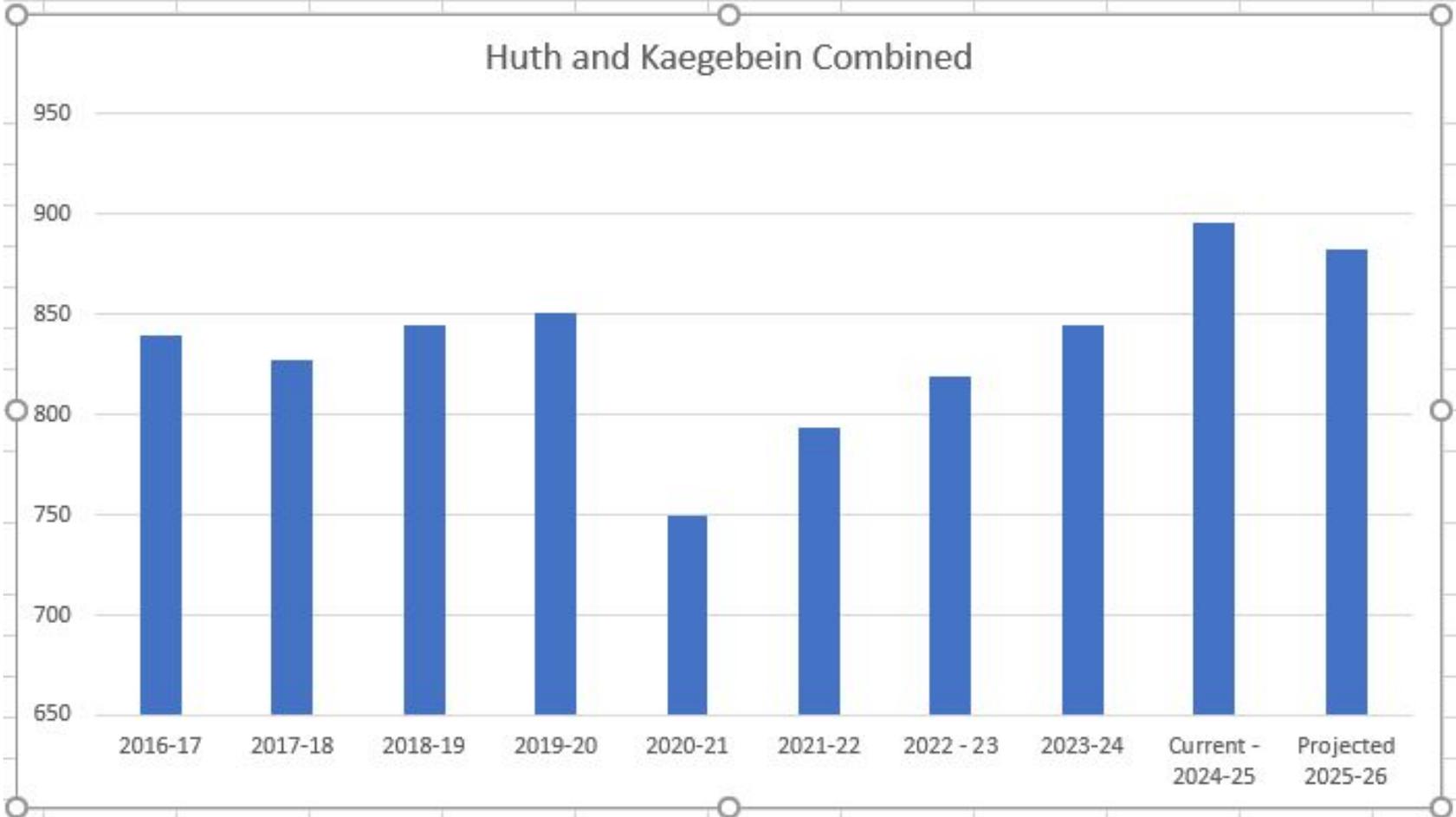
Year	GIHS	VCMS	Huth	Kaegebein	Sidway	Total
2016-17	981	700	430	410	373	2894
2017-18	965	694	414	413	379	2865
2018-19	973	658	433	412	394	2870
2019-20	946	655	451	400	406	2858
2020-21	941	651	376	374	401	2743
2021-22	926	658	429	365	438	2816
2022 - 23	863	675	428	391	430	2787
2023-24	868	640	445	400	401	2754
Current - 2024-25	870	615	475	421	405	2786
Projected 2025-26	860	630	447	435	385	2757

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

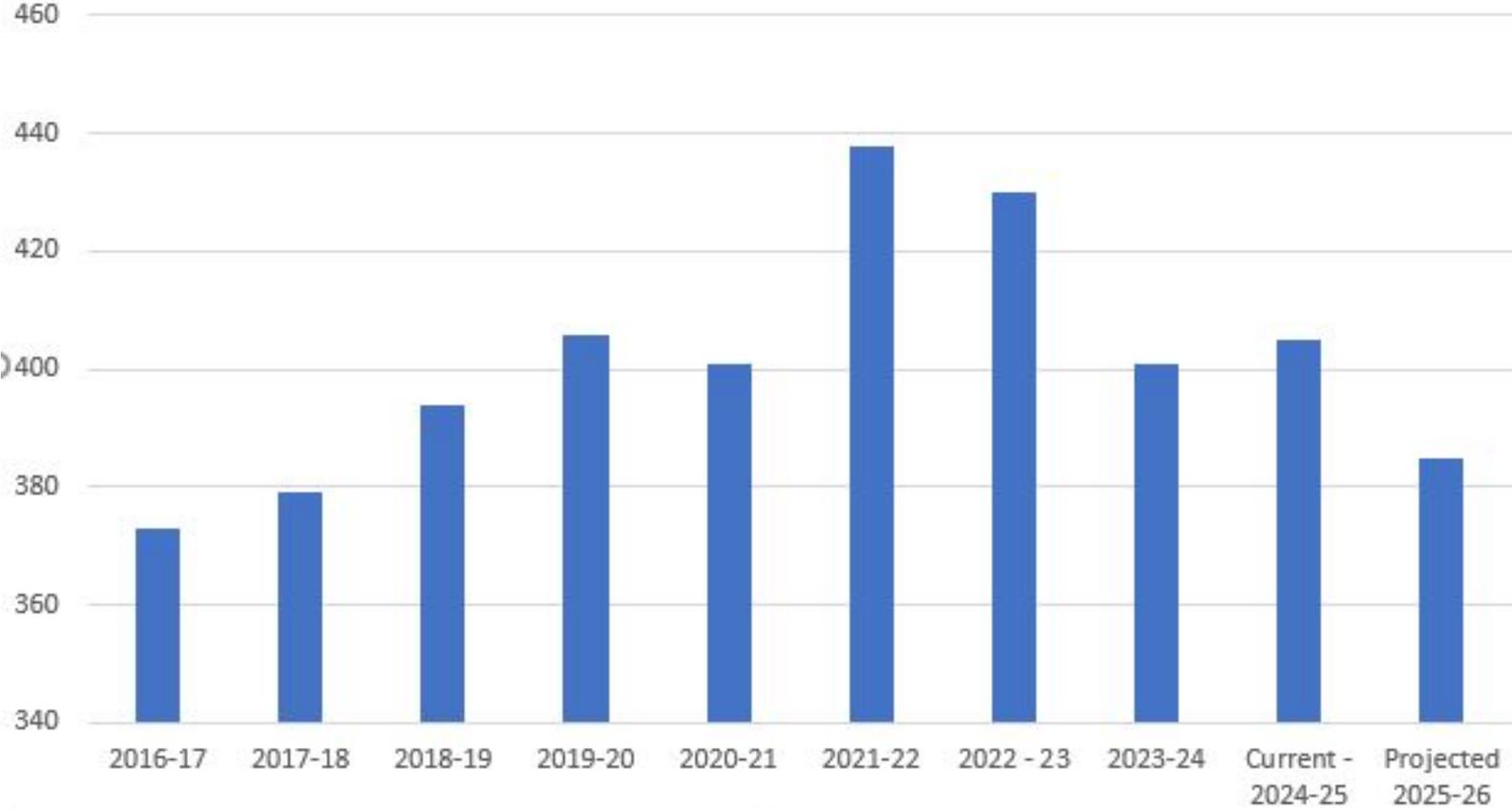








Sidway



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

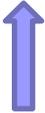
Without self-contained	385	20	19.25	465	21	22.14	401	18	22.28
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	Total Students without Self-Contained
2024-25	
Total Students K-5	1251
Total Classroom Teachers K-5	59
Average Class Size	21.20

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

Teacher Retirements

Currently we have 7 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:

Elementary - 2 FTE

Secondary Social Studies - 1 FTE

Secondary Science & ELA - 1 FTE

Reading Recovery Teacher/ Literacy Specialist - 1 FTE

Secondary Teaching Assistant - 1 FTE

Secondary LOTE - 1 FTE



2025-2026 Budget Impact Items Prioritized by District (Instructional, Operations, Other)



Prior Year Budget Additions		
<u>2023-2024 Budget Additions</u>		
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		
<u>2024-2025 Budget Request Inclusions</u>		
<u>CURRENT YEAR REQUEST</u>		
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)	X		\$39,645.00	
0.2 FTE Art - Pending student course requests			\$18,264.40	
Equipment needs for changes in Chemistry & Physics Curriculum	X		\$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	X		\$1,013.40	
-Coordinator of Postsecondary Planning and Counseling		X	\$1,850.00	
-GIHS Game Club Advisor - 0.02 Index		X	\$1,013.40	
-NAF Coordinator - 0.02 Index - Out of regular schedule		X	\$1,013.40	
-GIHS Academy of Technology Coordinator - 0.02 Index		X	\$1,013.40	
-GIHS Manufacturing Club Advisor - 0.02 Index		X	\$1,013.40	
-GIHS World Language Club Advisor - 0.02 Index		X	\$1,013.40	
Technology Equipment Upgrades	X			Included- \$25k/yr., yr. 3 of 5
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		X	\$12,500.00	
Repainting of all classrooms				Bob talk to Phil
Repair/repainting of wall outside of auditorium				Bob talk to Phil
			\$273,639.80	
Middle School				
Replace TV in Conference Room				
Roll around TV cart for PE				Use current Equipment funds
			\$0.00	

<u>Sidway Elementary</u>				
Shared Assistant Principal				
1.0 FTE Math AIS- Replace current TA position			\$22,000.00	
1.0 FTE Probationary BBS			\$91,322.00	
Repair back steps by playground				Capital Consideration
Assistant Principal				\$151,963.00
			\$113,322.00	
<u>Kaegebein Elementary</u>				
1.0 FTE Special Education Teacher			\$91,322.00	
Full time ENL Teacher (0.5 FTE Increase)			\$45,661.00	
1.0 FTE Math RTI Teacher			\$91,322.00	
			\$228,305.00	
<u>Huth Elementary</u>				
Lunch Monitor			\$88,099.00	
Full time ENL Teacher (0.5 FTE Increase)			\$45,661.00	
Complete installation of Cleartouch screens in all classrooms				Bob talk to Robin
			\$133,760.00	
<u>District</u>				
TOSA- Behavior Management- Backfill with LTS			\$91,322.00	
ENL Teacher 1.0			\$91,322.00	
Viking Voyage Summer Camp			\$9,736.00	
			\$192,380.00	
Instructional Total			\$941,406.80	
<u>Operations</u>				
Huth- Painting Classrooms				Bob talk to Phil
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			\$60,000.00	
Sidway Furniture Replacement				Working with Principals
Huth Furniture Replacement				Working with Principals
Kaegebein Furniture Replacement				Working with Principals
Middle School Furniture Replacement				Working with Principals
High School Furniture Replacement				Working with Principals
Other Total			\$0.00	
TOTAL REQUEST FROM ALL AREAS			\$1,001,406.80	



Grand Island CSD - December 2025 Potential Capital Project Scope

HIGH SCHOOL MIDDLE SCHOOL	
BCS Priorities	
Scope Item	
Exterior Improvements	
Replace HS Library & Cafeteria Windows	
Building Structure	
Structural Review at Underside of Pool Deck	
Interior Renovations	
Ceramic Floor Replacement in Restrooms	
Rock Wall Removal at Upper Gym	
HVAC Systems	
Provide Exhaust Fans in Basement at Chemical Rooms	
Replace HS Air Handler Units (6 Total)	
Provide Additional Hot Water Shut Off Valves	
District Enhancements	
Exterior Improvements	
Replace football field turf	
Add locker rooms at the stadium	
Replace stadium scoreboard	
Outdoor storage building for trainers	
Block dugouts at the JV Softball Field	
Complete drainage at grass baseball field (extend from infield)	
Add drainage to back grass field	
Replace HS Exterior Sign	
Add security film at main entrance & HS cafeteria	
Renovate Weight Room & Team Rooms & Locker Rooms	
Expand/Renovate Existing Weight Room (HS)	
Renovate 2 teams rooms and create 1 officials/coaches office (HS)	
Renovate HS Gym/Pool Locker Rooms	
Create team room for modified football & lacross	
Renovate Misc. team rooms by old gym (HS)	
Change out entry doors to team room & basement storage	
Replace MS Locker Room Lockers	
Gymnasium Upgrades	
Add 2-5 tiers of bleachers at HS Back Gym	
Replace scoreboard in HS back Gym	
Replace HS gym floor	
Replace backboards in MS gym	
Renovate upper gymnasiums (MS & HS)	
Replace PA Systems & Sound Systems (MS, HS, & Pool)	
Replace Wall Pads (MS, HS)	
Display Screens, Projectors, & Wifi Drops in Gyms	

KAEGEBEIN ELEMENTARY	
BCS Priorities	
Scope Item	
Building Structure	
Structural remediation of 2-3 classrooms based on prior reports	
Interior Renovations	
Replace Gym Entrance Flooring	
Mechanical Systems	
Replace Hot Water Cabinet Unit Heaters in Hallways	
Replace Main Office AC Unit	
Replace combustion air ductwork & dampers	
Plumbing Systems	
Remove Unused Bubblers in Classrooms	
District Enhancements	
Interior Renovations	
Renovate auditorium (possibly enlarge)	
Renovate locker rooms into PE offices & additional storage	
Address north wing water infiltration issues	
Replace Damaged Classroom Flooring	
HVAC Systems	
Add Air Conditioning	
Plumbing Systems	
Replace small drained toilets	
Electrical Systems	
Network Infrastructure Upgrades	
Display Screens, Projectors, & Wifi Drops in Gyms	

SIDWAY ELEMENTARY	
BCS Priorities	
Scope Item	
Building Structure	
Replace Expansion Joint at 1949 Wing	
Interior Renovations	
Crawlspace Abatement	
Mechanical Systems	
Replace Hot Water Inline Pumps	
District Enhancements	
Exterior Improvements	
Replace exterior door & steps to playground	
Add a sidewalk to playground from school	
Interior Renovations	
Switch nurses office with conference room	

Replace Wall Pads (MS, HS)
Display Screens, Projectors, & Wifi Drops in Gyms
Interior Renovations
Paint or replace student lockers
Replace Wall Tile in MS Cafeteria
Restroom renovations (3 gang toilet rooms)
Add Mens Faculty Restroom to 1st Floor of HS
Black box theater
HVAC Systems
Air Conditon the MS Cafeteria
Increase sign of MS Dust Collectors
Electrical Systems
Upgrade bell system - Visual alerts for gym, music, tech
New multimedia screen/projector/video cameras - Auditorium
Network Infrastructure Upgrades
One Button Lockdown System & Door Access Controls

HUTH ELEMENTARY
BCS Priorities
Scope Item
Exterior Improvements
Replace roof (over entire building)
HVAC Systems
Replace unit ventillators
Provide AC in Data Closet
Remove Abandoned Split Unit from Roof
Plumbing Systems
Abate Crawlspace Pipe Insulation
District Enhancements
Interior Renovations
Replace auditorium stage curtains & rigging
Display Screens, Projectors, & Wifi Drops in Gyms
HVAC Systems
Add air conditioning to classrooms
Electrical Systems
Network Infrastructure Upgrades

Interior Renovations
Switch nurses office with conference room
Add corridor lockers
Display Screens, Projectors, & Wifi Drops in Gyms
HVAC Systems
Add air conditioning to classrooms
Electrical Systems
Network Infrastructure Upgrades

BUILDING & GROUNDS
BCS Priorities
Scope Item
Mechanical Systems
Boiler Replacement
Air Handling Unit Replacement
Plumbing Systems
Replace Gym Entrance Flooring

STALEY ECO BUILDING
BCS Priorities
Scope Item
Building Exterior
Replace Roof
Interior Renovations
Replace Gym Entrance Flooring
Mechanical Systems
Provide Unit Ventilators
Replace Hot Water Piping Insulation

STALEY MAINTENANCE BUILDING
BCS Priorities
Scope Item
Building Exterior
Replace Roof

2024-2025 Federal Funds Review

2024-25 Federal Funds Allocations								
Grants	Professional .15	Support .16	Purchase Services .4	Supplies .45	Travel .46	Benefits .8	Total Budget	Avail. 2/14/25
Title I	\$151,322.00		\$14,025.00	\$400.00	\$0.00	\$0.00	\$165,747.00	\$2,124.72
Title II	\$50,808.00	\$0.00	\$1,820.00	\$0.00	\$0.00	\$0.00	\$52,628.00	\$24,905.25
Title IV	\$0.00	\$0.00	\$4,500.00	\$19,477.00	\$0.00	\$0.00	\$23,977.00	\$18,919.37
Sec 611	\$585,829.00	\$65,778.00	\$150,551.00	\$23,112.00	\$12,649.00	\$0.00	\$837,919.00	\$137,543.28
Sec 619	\$0.00	\$0.00	\$8,277.00	\$1,400.00	\$0.00	\$0.00	\$9,677.00	\$3,579.50
UPK	\$243,368.00	\$0.00	\$426,600.00	\$5,400.00	\$0.00	\$32,032.00	\$707,400.00	\$37,483.92
TOTALS	\$1,031,327.00	\$65,778.00	\$605,773.00	\$49,789.00	\$12,649.00	\$32,032.00	\$1,797,348.00	\$224,556.04

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

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



Grand Island CSD		
DRAFT BUDGET RECAP		
		School Year
Revenues:		2025-26
	State Aid	\$21,360,390
	Building Aid	4,240,854
	Sales Tax	4,000,000
	Other Revenue	1,206,300
	Appropriated Fund Balance	6,290,132
	Total Revenues before tax levy	\$ 37,097,676
Expenses:		
Salaries	GITA - Teachers	26,406,323
	Admin	1,589,436
	SRP - Service	8,550,747
	Other	1,118,783
	Total All Salaries	\$ 37,665,289
Benefits:	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
Other Costs	Debt Service	\$6,536,847
	Other	\$14,011,882
	Total All Other Costs	\$20,548,729
	Total Expenses:	\$ 78,944,190
	Anticipated Tax Levy	\$ 41,846,515
	Tax Levy Maximum increase	\$ 41,846,515
Without Request	Appropriated fund balance	\$ 6,290,132
With Request	Appropriated fund balance	\$ 7,291,539

Draft Budget Recap & Fund Balance

Description	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Amount Change	Percent Change
Real Property Tax Levy	\$39,594,648	\$40,573,587	\$41,846,515	\$1,272,928	3.14%
Total Budget	\$73,727,888	\$77,932,254	\$78,944,191	\$1,011,937	1.30%

Fund Balances	Fund Balance as of June 30, 2022	Fund Balance as of June 30, 2023	Fund Balance as of June 30, 2024	Fund Balance as of March 10, 2025	*** Anticipated Fund Balance June 30, 2025	Explanation of Anticipation
Restricted:						
Capital	\$0.00	\$1,433,290.00	\$2,425,461.00	\$2,425,461.00	\$2,425,461.00	Working with Financial advisors to time the usage with 2025 vote capital project
Debt Service	\$3,828,271.00	\$3,961,796.00	\$4,022,716.00	\$4,022,716.00	\$4,022,716.00	Working with Financial advisors to time the usage with 2025 vote capital project
Employee Benefit Accrued Liability	\$1,432,628.00	\$1,482,596.00	\$1,505,394.00	\$1,505,394.00	\$1,505,394.00	
Retirement Contribution (ERS)	\$1,431,157.00	\$1,481,074.00	\$2,103,849.00	\$2,103,849.00	\$2,103,849.00	
Retirement Contribution (TRS)		\$500,000.00	\$1,032,688.00	\$1,032,688.00	\$1,032,688.00	
Unemployment Insurance	\$223,726.00	\$231,529.00	\$360,089.00	\$360,089.00	\$360,089.00	
Workers Comp	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
**Self Funded - Health Reserve		\$0.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	
Committed:						
Tax Certiorari	\$61,194.00	\$61,194.00	\$124,708.00	\$124,708.00	\$124,708.00	Decrease if possible
Assigned:						
Designated for Subsequent Year's Expenditures	\$4,934,844.00	\$4,929,400.00	\$7,446,732.00	\$7,446,732.00	\$7,446,732.00	
Other purposes (reserve for encumbrances)	\$1,016,240.00	\$361,084.00	\$290,777.00	\$290,777.00	\$290,777.00	Depends on encumbrances at year end
Unassigned	\$1,106,217.00	\$2,219,075.00	\$3,117,289.00	\$3,117,289.00	\$3,117,289.00	4% of general fund budget
Total	\$14,034,277.00	\$16,661,038.00	\$24,429,703.00	\$24,429,703.00	\$24,429,703.00	

** New Reserves

***June 30, 2025 balances are subject to change based on year end financial review

Calculating the Tax Levy Limit (Cap)

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		\$ 16,000		\$ 0		\$ 39,747,815							
+ 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					
		\$ 39,747,815		\$ 0		\$ 2,098,699		\$ 0		\$ 41,846,515					

2024/25 Tax Levy Limit = \$ 40,573,587

2024/25 Tax Levy Adopted = \$ 40,573,587

2025/26 Allowable Increase \$ = **\$1,272,928**

2025/26 Allowable Increase % = **3.14%**

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	\$16,000	\$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	\$39,747,815	\$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	\$2,098,699	\$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	\$2,098,699	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	\$40,573,586	\$41,846,514	\$42,758,507	\$43,792,025	\$44,851,485	\$45,937,537
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy						
Current FYE Proposed Levy, Net of Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Current FYE Proposed Levy, Net of Reserve	\$40,573,586	\$41,846,514	\$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	\$41,846,514	\$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	\$1,272,928	\$912,362	\$1,033,519	\$1,059,460	\$1,086,052

Actual 2024-25 Levy % : 2.47 %

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



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.

