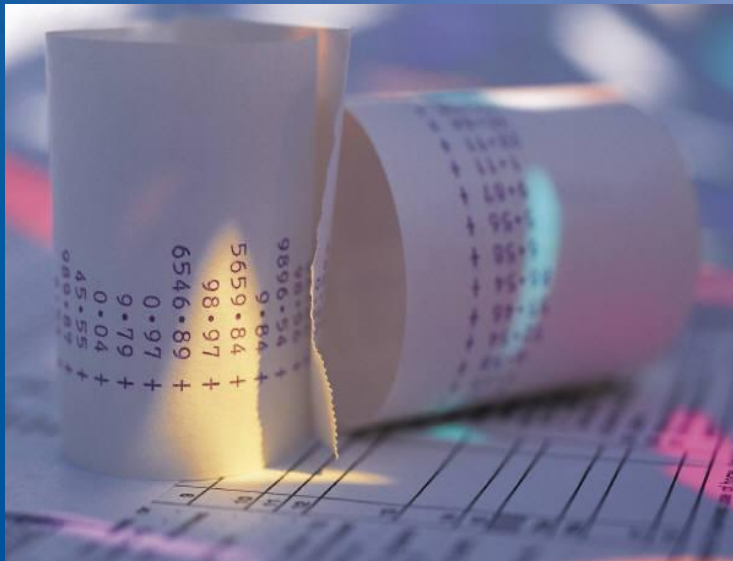


2025 – 2026 Third Draft Budget Presentation

**Board of Education
March 24, 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.

Agenda



- Retirement Updates
- Proposed Budget (Proposition #1)
 - ❑ Executive Budget vs. One House Budget
 - ❑ Summary of Revenues
 - ❑ Budget Assumptions- Major Expense Items
 - ❑ 2024-2025 Budget Impact Items by Category
 - ❑ Equipment Requests
 - ❑ Proposed Substitute Rates
 - ❑ Capital Project Considerations
 - ❑ Fund Balance Estimates
 - ❑ Tax Cap & Estimated Tax Rate
- Bus Proposition (Proposition #2)
- Budget Calendar

Teacher Retirements

Currently we have 8 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- Subtract through attrition

Secondary LOTE - 1 FTE

Secondary Music - 1 FTE





2025 – 2026 Proposed Budget

Revenues \$ 72,654,059

Appropriated \$ 6,290,132
Fund Balance

Expenditures \$ 78,944,191

GAP w/ New Request \$ 598,255



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.**

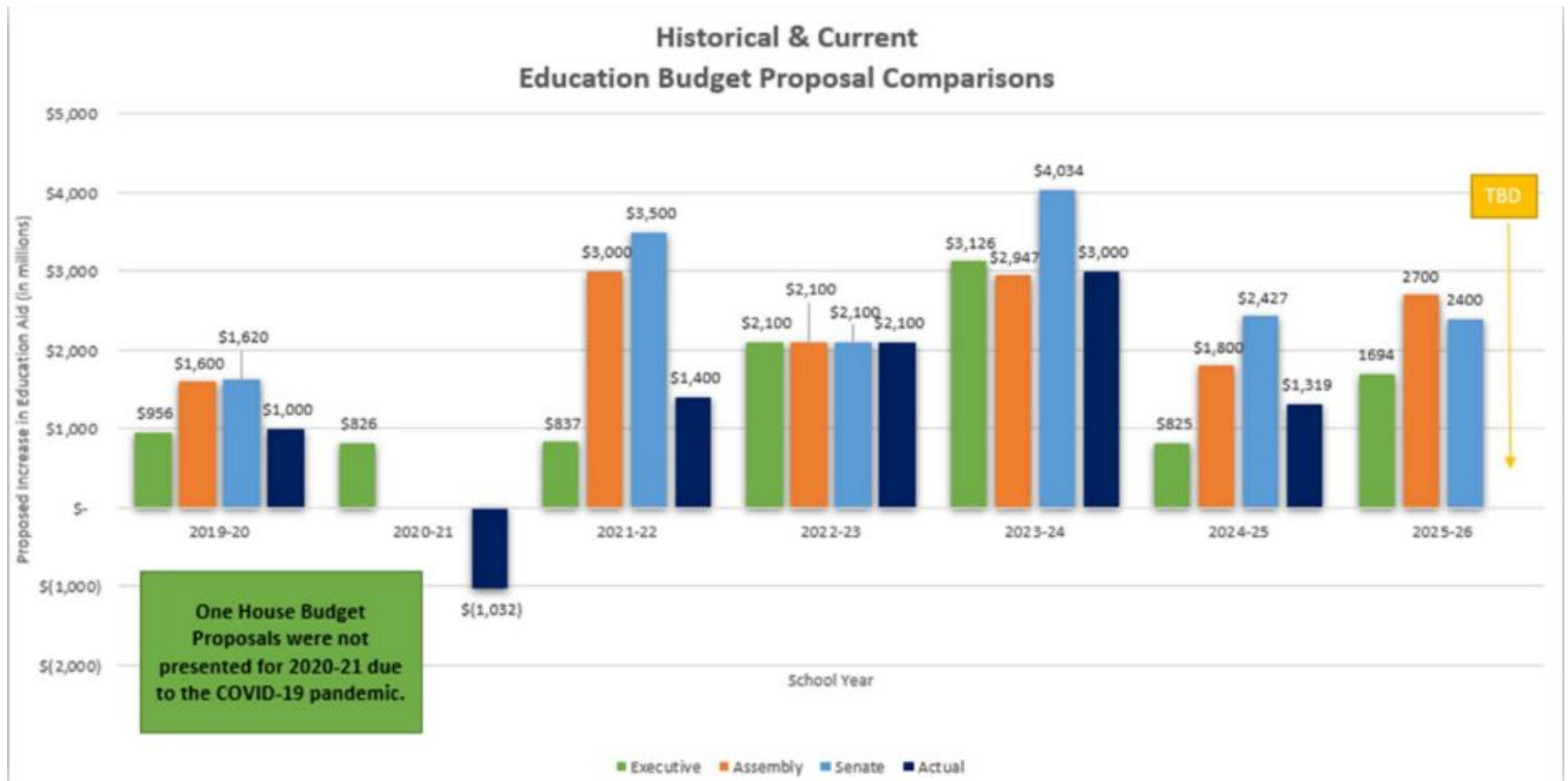
- Expense Driven Aides: \$230 Million (2.2%) increase (\$318 Million (3.2%) increase in 2024-25)

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.

One House vs. Executive



One House vs. Executive

One House Proposals

FOUNDATION AID

NYS
Assembly

- Update student poverty measures and adjust SSR allocations*
- 2.9% minimum increase
- Increase weighting for ELLs
- Update Regional Cost Index
- Lower Income Wealth Index floor to zero

NYS Senate

- Update student poverty measures and adjust SSR allocations*
- Update Regional Cost Index for NYC and Hudson Valley
- 3.0% minimum increase



*Agrees with Executive Budget Proposal

One House vs. Executive

One House Proposals

EXPENSE-BASED AIDS

NYS
Assembly

- Fully fund expense-based aids*
- Increase aidable BOCES salary from \$30k to \$60k over 3 years
- Increase per-student allotment to \$11.50 for Library Materials Aid

NYS Senate

- Fully fund expense-based aids*
- Increase aidable BOCES salary from \$30k to \$60k over 3 years
- Increase allowable capital outlays from \$100,000 to \$250,000
- Increase per-student allotment to \$11.33 for Library Materials Aid
- Makes electrification plans eligible for Transportation Aid.



*Agrees with Executive Budget Proposal

One House vs. Executive

One House Proposals

UNIVERSAL PREKINDERGARTEN

NYS
Assembly

- Increase per-student allotment to \$10,000

NYS Senate

- Increase per-student allotment to \$6,700
- Require districts not utilizing full allocation to publish a report on the “failure” to use their funds and plans for the future of Pre-K in the district.

One House vs. Executive

One House Proposals

PRIOR YEAR ADJUSTMENTS



One House Proposals

FREEZE AID AT NOVEMBER RUNS



One House vs. Executive

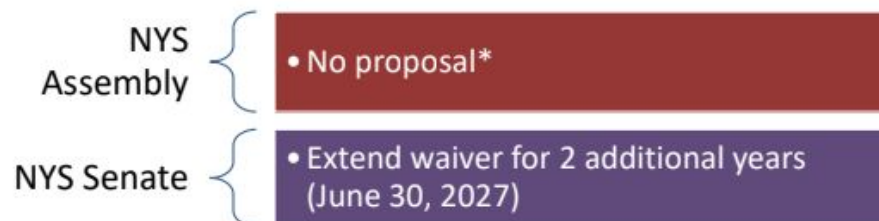
One House Proposals

DISTRACTION-FREE SCHOOLS



One House Proposals

RETIREE SALARY CAP



*Agrees with Executive Budget Proposal

One House vs. Executive

One House Proposals

UNIVERSAL MEALS

NYS
Assembly

- Provide additional State subsidies for all school participating in federal meal programs*
- Extends 30% initiative to expenses for the school breakfast and snack programs

NYS Senate

- Provide additional State subsidies for all school participating in federal meal programs* (w/ technical amendments)
- Extends 30% initiative to expenses for the school breakfast and snack programs



*Agrees with Executive Budget Proposal

One House vs. Executive

One House Proposals

ZERO EMISSION SCHOOL BUSES

NYS
Assembly

- No proposal*

NYS Senate

- Provides additional flexibility to SED for extensions, clarifies process
- Requires range estimates of zero-emission buses
- Makes electrification plans eligible for Transportation Aid.

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%

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%

2024-25

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>	

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



CURRENT YEAR REQUEST				
Contractual Negotiations	2025-26	2026 & Beyond	Cost (\$)	Notes
Instructional/Building Based	2025-26	2026 & Beyond	Cost (\$)	Notes
<u>High School</u>				
Breakfast Monitor(s)	X		\$39,645.00	
0.2 FTE Art - Pending student course requests		X		\$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	Working with Y & W to evaluate
3 Digital Cameras for photography class			\$1,800.00	Through regular budget
3 iPads for Art Dept			\$1,500.00	Through regular budget
-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
Touch TV for Library Classroom			\$3,000.00	Talk to Robin
10 new touch TVs to replace broken/degrading smartboards in classrooms				\$30,000 Purchasing through Smart Schools
Desktop computer replacement in rooms 67 and 71				Hard Drives and memory were updated
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
			\$208,875.40	
<u>Middle School</u>				
Replace TV in Conference Room				Use current Equipment funds
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	X		\$22,000.00	
1.0 FTE Probationary BBS				\$91,322.00
Repair back steps by playground				Capital Consideration
Assistant Principal				\$151,963.00
			\$22,000.00	

<u>Kaegebein Elementary</u>				
1.0 FTE Special Education Teacher				Cover Internally- \$91,322
1.0 FTE Math RTI Teacher				\$91,322.00
			\$0.00	
<u>Huth Elementary</u>				
Lunch Monitor	X		\$15,000.00	
Complete installation of Cleartouch screens in all classrooms				\$30,000 Purchasing through Smart Schools
			\$15,000.00	
<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			\$438,255.40	
<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
Trails at Ransom Rd. Complex			\$100,000.00	Under Review
Operations Total			\$160,000.00	
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			\$598,255.40	

Equipment: Immediate Needs

	Item	Quantity	Cost per item	Total
Sidway	Finish Cafeteria Table replacement	12	\$3,117.00	\$37,404.00
	1 set fo Classroom Tables	5	\$354.49	\$1,772.45
			Total	\$39,176.45
	Item	Quantity	Cost per item	Total
Huth	Cafeteria Tables	3	2692.91	8078.73
	Community room tables	0	1337.72	0
	Student desks		129	0
			Total	\$8,078.73
	Item	Quantity	Cost per item	Total
Kaegebein	sm. student chairs	25	104.95	2623.75
	Kidney tables	2	501.71	1003.42
	Secretary Desk	1	696.35	696.35
		1	443.05	443.05
			Total	\$4,766.57

	Item	Quantity	Cost per item	Total
Middle School	Touch Screen TV	2	\$3,000	\$6,000
				0
				0
			Total	\$6,000.00
	Item	Quantity	Cost per item	Total
High School	Cafeteria Tables for senior cafe	9	1625.21	14626.89
	Cafeteria Chairs for senior cafe	60	254.96	15297.6
	replacement student chairs	87	224.96	19571.52
	replacement student desks	87	239.96	20876.52
	replacement teacher desks	5	707.21	3536.05
	replacement teacher chairs	5	271.46	1357.3
	laminator	1	4267.79	4267.79
			Total	\$75,265.88

Total: \$133,288

Equipment: Short-Term Needs

	Item	Quantity	Cost per item	Total
Sidway	2 set of classroom tables	10	\$354.49	\$3,544.90
	5 teacher tables (continue to replace)	5	\$350.00	\$1,750.00
			Total	\$5,294.90
Huth		0		0
		0		0
				0
			Total	\$0.00
Kaegebein				
	Standing classroom desks	25	252.95	6323.75
	Teacher desk	2	682.46	1364.92
	Teacher rolling chair	2	271.46	542.92
			Total	\$8,231.59

	Item	Quantity	Cost per item	Total
Middle School	Classroom Desks	29	250	7250
	Teacher Desks	2	1,500.00	3000
	Kidney Tables	2	540.00	1080
	Teacher Chairs	2	585.00	1170
			Total	\$12,500.00
High School				
	Cafeteria Tables for main cafe	38	1149.71	55186.08
	Cafeteria chairs for main cafe	304	254.96	77507.84
	Standing student desks	128	500.21	64026.88
	replacement student desks	1624	239.96	20876.52
	replacement student chairs	1624	224.96	365335.04
	teacher desks	15	707.21	10608.15
	teacher chairs	20	271.46	5429.2
			Total	\$593,540.51

Total: \$619,567

Equipment: Long-Term Needs

	Item	Quantity	Cost per item	Total
Sidway	hallway lockers in old side of school. Currently none			\$0.00
	classroom table replacement plan			\$0.00
	finish teacher table replacements			\$0.00
			Total	\$0.00
Huth				
	Item	Quantity	Cost per item	Total
Huth	Cafeteria Tables	14	\$2,692.91	\$37,700.74
	Community room tables	4	\$1,337.72	\$5,350.88
	Student desks		\$129.00	\$0.00
	Student chair (Grade 3-5)		\$32.21	\$0.00
	Student chair (Grade 2)		\$59.98	\$0.00
			Total	\$43,051.62
Kaegebein				
	Item	Quantity	Cost per item	Total
Kaegebein	Music Chairs	0	0	0
		1	443.05	443.05
			Total	\$443.05

	Item	Quantity	Cost per item	Total
Middle School	Cafeteria Tables	50	2,250.00	112500
				0
				0
			Total	\$112,500.00
High School				
	Item	Quantity	Cost per item	Total
High School	lockers			14628.89
	student desk replacement plan			15297.6
	student chair replacement plan			19571.52
	teacher desk replacement plan			20876.52
	teacher chair replacement plan			3536.05
	Office furniture replacement plan			1357.3
	bell/PA system			4267.79
			Total	\$75,265.88

Total: \$231,260

Proposed Substitute Rate Changes

Current Rates - 2024-25

Instructional Substitutes	Current 2024-25 Daily Rate	Hourly Rate Divided by 7 hours	If the substitute worked 184 days – Approximate School Year Total
Retired GITA	\$160	\$22.86	\$29,440
BBS	\$150	\$21.43	\$27,600
Per diem certified	\$145	\$20.71	\$26,680
Uncertified	\$125	\$17.86	\$23,000

Proposed Rates - 2025-26

Instructional Substitutes	Proposed 2025-26 Daily Rate	Hourly Rate Divided by 7 hours	If the substitute worked 184 days – Approximate School Year Total
District Based Floater Sub - Commits to 4 days per week and available to work in any school building	\$205	\$29.28	\$37,720
BBS - Commits to 4 days per week in only one school building	\$200	\$28.57	\$36,800
Retired GITA -	\$195	\$28.57	\$36,800
Daily Certified Teacher Sub	\$170	\$24.29	\$31,280
Daily Uncertified Teacher Sub	\$140	\$20.00	\$25,760



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	

KAEGBEIN 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 Condition 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 ventilators	
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	

Grand Island CSD		
DRAFT BUDGET RECAP		
		School Year
		2025-26
Revenues:		
	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

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	\$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- 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





2025-26

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.

