2026 – 2027 Initial Draft Budget Presentation

Board of Education
February 2, 2026





www.grandislandschools.org

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 2025 - January 2026**
  One on one meetings with cabinet, building administrators and department heads; ongoing

- **January 2026**
  One on one budget meetings; continuing
  Enrollment Projections
  Governor's Executive Budget

- **February 2026**
  Budget Development Meetings; continuing
  First Budget Input Session

Budget Meeting Dates

- **Monday, February 2rd Initial Draft Budget Meeting**
  - Presentation of a detailed budget based on Governor Hochul's 1/20/2026 proposal
  - Incorporation of instructional/operational needs
  - Receive Board direction on major expenditure categories and on the proposed tax levy
- **Monday, March 9th**
  - Incorporate Legislative state aid projections (if available), retirements and updated expenditures into budget
  - Receive additional input from Board
- **Monday, March 23th**
  - Tentative budget adoption at the regularly scheduled Board Meeting
- **Monday, April 13th (Tentative Special Meeting Date)**
  - Governor final budget updated budget impacts
- **Tuesday, April 21st**
  - Last regularly scheduled Board Meeting to adopt budget
- **Monday, May 11th**
  - Public Budget Hearing
- **Tuesday, May 19th**
  - 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
  - 2026-2027 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. The major aspects of the Governor's Executive Budget include:

- $1.627 billion (4.3%) overall increase in total School Aid, that includes;
- $779 million (3.0%) increase in Foundation Aid. Every school district to receive at least a 1% increase. Grand Island will receive a 5.21% increase in Foundation Aid.
- $561 million (52.5%) increase for Universal Pre Kindergarten Aid.
- $130 million increase in anticipated Building Aid.
- $55 million (16.2%) increase to maintain the Universal School Meal Program.
- $9 million for high-impact tutoring in Math in high need districts.
- $2 million for training and support for educators in districts with low performing math scores.
- $2 million for professional development in best practices in evidence-based math instruction.
- $2 million to create accelerated teacher preparation programs for individuals changing careers.

Executive Budget
Grand Island State Aid Proposal

DESCRIPTION	Forecasted State Aid 2026-27				
	Exec. Prop. Jan. 2025 for 2025-26	Actual State Aid for 2025-26	Forecasted January 2026 for 2026-27	Amount Change	PERCENT
Foundation Aid	$15,829,302	$15,829,302	$16,654,321	**$825,019**	5.21%
Universal Pre-Kindergarten	$991,023	$696,689	$1,230,000	**$533,311**	76.55%
BOCES**	$1,862,729	$1,762,001	$1,795,156	**$33,155**	1.88%
High Cost Excess Cost	$232,218	$108,343	$76,624	**($31,719)**	-29.28%
Private Excess Cost	$694,380	$792,690	$879,218	**$86,528**	10.92%
Hardware and Technology**	$43,726	$43,727	$43,078	**($649)**	-1.48%
Software, Library and Textbook **	$241,842	$216,249	$244,345	**$28,096**	12.99%
Transportation**	$2,773,080	$2,520,875	$2,975,205	**$454,330**	18.02%
Building Aid* Nov. Aid (Excluding outlay)	$4,240,854	$4,252,129	$4,148,790	**($103,339)**	-2.43%
Total Aid	$26,909,154	$26,222,005	$28,046,737	**$1,824,732**	6.96%
Total Aid (w/o building aid)	$22,668,300	$21,969,876	$23,897,947	**$1,928,071**	8.78%

Grand Island Central School District Tax Cap Calculation for the Tax Levy Limit 2026-27

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)

$41,846,514	0	0	1.0100	$16,022	$2,098,699	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**

1.02	$16,022	0	$40,969,904

+ 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]**

$40,969,904	0	$2,265,112	0	$43,235,016

2025/26 Tax Levy Limit = $41,846,515
2025/26 Tax Levy Adopted = $41,846,515
2026/27 Allowable Increase = $1,388,502
2026/27 Allowable Increase % = 3.32

Grand Island Central School District
Estimated Proposed Tax Rates

Tax Rates	Actual 2024-25	Actual 2025-26	*Estimated 2026-27	$ Change	% Change
	$17.72	$11.94	**$12.17**	$0.23	1.93%

Tax Bill	Actual	Actual	Estimated	$ Change	% Change
Assessed Value (No STAR)	$205,000	$397,000	$397,000		
Tax Rate	$17.72	$11.94	$12.17	$0.23	1.93%
Tax Bill	$3,633	$4,740	$4,831	$91.31	1.93%
Assessed Value (STAR $33,140)	$171,860	$363,860	$363,860		
Tax Rate	$17.72	$11.94	$12.17	$0.23	1.93%
Tax Bill	$3,045	$4,344	$4,428	$83.69	1.93%

2025-26 Actual	$11.94	Star Exemption 2025-26	$33,140
2026-27 Projected	$12.17	Median Home Value**	$430,000

*https://www.tax.ny.gov/pit/property/star/exemption-amounts/star14.htm

**https://www.grand-island.ny.us/206/Community-Profile

Est. Taxes to be levied 2026-27	$42,683,445.00
Prior Year Taxable Valuation	$3,504,922,246.(
Estimated 2026-27 Tax Rate	$12.17814

Tax Cap Calculator Results Report

2026-27 Preliminary Budget as of 2/2/2026

	BUDGET 2026	PROPOSED 2027	PROJECTIONS 2028	2029	2030	2031
Tax Levy Limit Before Adjustments and Exclusions						
Prior FYE Tax Levy	$40,573,586	$41,846,514	$43,235,016	$44,261,576	$45,587,049	$46,651,161
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	1.0098	1.0100	1.0100	1.0100	1.0100	1.0100
PILOTs Receivable from Prior FYE	$14,000	$16,000	$16,022	$16,022	$16,022	$16,022
Tort Exclusion Amount Claimed in Prior FYE	$0	$0	$0	$0	$0	$0
Capital Levy for Prior FYE	$2,001,075	$2,098,699	$2,265,112	$2,030,957	$2,052,112	$1,780,217
Allowable Growth Factor	1.0200	1.0200	1.0200	1.0200	1.0200	1.0200
PILOTS Receivable for Current FYE	$16,000	$16,022	$16,022	$16,022	$16,022	$16,022
Available Carryover from Prior FYE	$0	$0	$0	$0	$0	$0
Total Levy Limit Before Adjustments and Exclusions	**$39,747,815**	**$40,969,903.77**	**$42,230,619**	**$43,527,020**	**$44,870,944**	**$46,244,526**
Exclusions						
Tax Levy Necessary for Expenditures Resulting from Tort Judgements Over 5%	$0	$0	$0	$0	$0	$0
Capital Levy for Current FYE	$2,098,699	$2,265,112	$2,030,957	$2,052,112	$1,780,217	$1,698,890
ERS contribution increase greater than 2%	$0	$0	$0	$7,917	$0	$0
TRS contribution increase greater than 2%	$0	$0	$0	$0	$0	$0
Total Exclusions	**$2,098,699**	**$2,265,112**	**$2,030,957**	**$2,060,029**	**$1,780,217**	**$1,698,890**
Tax Levy Limit, Adjusted For Transfers, Plus Exclusions	**$41,846,514**	**$43,235,016**	**$44,261,576**	**$45,587,049**	**$46,651,161**	**$47,943,416**
		$6				
Total Tax Cap Reserve Amount Used to Reduce Current FYE Levy	$0	$0	$0	$0	$0	$0
Current FYE Proposed Levy, Net of Reserve	$41,846,514	$43,235,016	$44,261,576	$45,587,049	$46,651,161	$47,943,416
	2026	2027	2028	2029	2030	2031
CURRENT FYE PROPOSED LEVY, $ entry	$41,846,514	$43,235,016	$44,261,576	$45,587,049	$46,651,161	$47,943,416
CURRENT FYE PROPOSED LEVY, NET OF RESERVE %	0.03%	3.32%	2.37%	2.99%	2.33%	2.77%
TAX LEVY LIMIT %	3.14%	3.32%	2.37%	2.99%	2.33%	2.77%
DIFFERENCE BETWEEN TAX LEVY LIMIT AND PROPOSED LEVY	$0	$0	$0	$0	$0	$0
YEAR OVER YEAR CHANGE IN CURRENT FYE PROPOSED LEVY	$1,272,928	$1,388,502	$1,026,561	$1,325,473	$1,064,112	$1,292,254

Summary of All Revenues

DESCRIPTION	BUDGET 2024-25	BUDGET 2025-26	Est. BUDGET 2026-27	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	$40,573,587	$41,846,515	$42,683,445	$836,930	2.00%
State Aid	$23,055,635	$23,738,515	$26,816,737	$3,078,222	12.97%
State Aid					*5.6%
State Building Aid Prior Reconstruction Projects	$0	$0	$0	$0	0.00%
State Building Aid-EPC	$0	$0	$0	$0	0.00%
State Building Aid-S51M Project	$0	$0	$0	$0	0.00%
State Building Aid-New Reconstruction Project	$0	$0	$0	$0	0.00%
Sales Tax	$4,000,000	$4,000,000	$4,000,000	$0	0.00%
State Aid-BOCES	$1,650,000	$1,862,729	$1,762,001	-($100,728)	-5.41%
Interest	$400,000	$400,000	$900,000	$500,000	125.00%
In-Lieu of Taxes	$14,000	$14,000	$16,022	$2,022	14.44%
Tuition-Foster & Other Districts	$0	$0	$0	$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	$0	$0	$0	$0	0.00%
Other Receipts*	$792,300	$792,300	$790,600	($1,700)	-0.21%
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	$7,446,732	$6,667,086	$5,667,086	($1,000,000)	-15.00%
TOTAL	$77,932,254	$79,321,145	$82,635,891	$3,314,746	4.18%
ACTUAL BUDGET at 5.5% - FIRST DRAFT			$83,660,466		
REDUCTIONS NEEDED			$1,024,575		

12.97% increase in state aid is 25-26 budget to 26-27 actual

*5.6% increase in state aid is 25-26 actual ($25,405,637) to 26-27 actual ($26,816,737)

New York State

State Aid as % of Budget

	BUDGET 2022-23	BUDGET 2023-24	BUDGET 2024-25	BUDGET 2025-26	DRAFT BUDGET 2026-27
State Aid	$23,085,385	$25,335,741	$24,705,635	$25,601,244	$26,816,737
% Change	*4.8%*	*3.2%*	5.7%	1.8%	2.0%
Basic Budget	$71,082,885	$73,727,888	$77,932,254	$79,321,145	$83,660,466
State Aid as % of Budget	32.48%	34.36%	31.70%	32.28%	32.05%

2026-2027 Draft Budget #1:



Program Maintenance Budget

Summary of Estimated Major Expenditures

Budget Item	Budget 2024-25	Budget 2025-26	Projected Budget 2026-27	Budget to Budget Difference	Percent Difference
*Salaries - Contractual Obligations	$36,516,205	$38,846,373	$40,616,120	$1,769,747	4.56%
**Substitute (All Departments)	$1,089,658	$952,000	$896,587	-$55,413	-5.82%
***Cash / Credit Payments	$220,000	$250,000	$250,000	$0	0.00%
Benefits (Self Funded, NY44 & Stoploss)	$11,295,438	$11,324,086	$11,800,000	$475,914	4.20%
ERS (17.6%) Contribution Rate	$1,320,000	$1,320,000	$1,700,000	$380,000	28.79%
TRS (10.29%) Contribution Rate	$3,100,000	$3,000,000	$2,550,000	-$450,000	-15.00%
FICA (7.65% of Total Salaries)	$3,050,000	$3,050,000	$2,900,000	-$150,000	-4.92%
Retirement Benefits (Admin, GITA, & SRP)	$855,000	$880,000	$705,000	-$175,000	-19.89%
Workers Compensation Insurance	$630,000	$500,000	$300,000	-$200,000	-40.00%
BOCES	$5,180,862	$4,953,283	$6,590,066	$1,636,783	33.04%
Debt Service	$6,262,126	$6,290,425	$6,157,785	-$132,640	-2.11%
Utilities	$1,387,626	$1,200,000	$1,215,000	$15,000	1.25%
Fuel	$300,000	$250,000	$250,000	$0	0.00%
Special Education Tuition	$1,340,980	$1,340,980	$1,540,712	$199,732	14.89%
Building Maintenance	$871,600	$1,285,982	$968,400	-$317,582	-24.70%
Transfer to Funds	$175,000	$250,000	$210,000	-$40,000	-16.00%
Contractual Busing	$500,000	$900,000	$550,000	-$350,000	-38.89%
Other	$3,837,759	$2,768,016	$4,563,970	$1,795,954	64.88%
TOTALS - MAJOR EXPENDITURE ITEMS	$77,932,254	$79,321,145	$83,660,466	$4,402,495.00	5.55%
Total Budget to Budget Difference (Mil)				$4,339,321	5.55%

Summary of Other Category

Other Category Breakdown	
Budget Item	**Projected Budget 2026-2027**
Equipment	$278,000
Contractual	$2,759,125
Equipment Repair	$54,100
Printing	$2,500
Miscellaneous	$66,100
Conference & Travel	$101,500
Legal (Spec. Ed.only)	$15,000
Supplies	$767,195
Library - State Aided	$20,450
Software - State Aided	$50,000
Hardware - State Aided	$50,000
Tuition	$207,000
Textbooks - State Aided	$193,000
Other - Total	$4,563,970

Estimated Retirement Rates (TRS/ERS)

TRS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
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
2026-27	8.30%	-1.29%	-13%	$2,550,000	-$450,000

ERS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
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
2025-26	16.50%	1.30%	9%	$1,320,000	$0
2026-27	17.60%	1.10%	7%	$1,700,000	$380,000

2026-27

BUDGET OVERVIEW

Grand Island Central School District		
02/02/26		
BUDGET OVERVIEW	**WORKING DRAFT**	**DESCRIPTION**
Appropriations	$83,660,466	Current Budget is an increase of 5.5%.
HUMAN RESOURCES		
Compensation Change		
FICA	-$150,000	Account Over Budgeted
Health Insurance	$1,255,914	Budget increased 12%
Unemployment	-$20,010	Account Over Budgeted
Workers Comp.Retirement Benefits	-$200,000	Account Over Budgeted
Retirement Systems		
ERS	$380,000	Effect on Salaries with rate increase
		16.5% to 17.6%
TRS	-$450,000	Effect on Salaries with rate decrease

Human Resources Subtotal	**$810,924**	from 9.59% to 8.3%
INSTRUCTIONAL PROGRAMS		
BOCES	$1,636,783	Expense exceeds budget: Legal ($30K), Cent. Data
		Processing ($220K), BOCES Admin. Fee ($223K),
		Inservice ($44K), Regular School ($191K), Tuitions
		($369K), Occ. Ed. ($85K), Lib. Automation ($71K),
		Computer Assist. Instr. ($292K),
Special Education	$1,020,780	Expenses exceed budget: Private Tuitions ($200K),
Instructional Program Subtotal	**$2,657,563**	BOCES Expense & Salaries
SCHOOL BUILDINGS		
Sidway	$21,000	First grade literacy program ($15,000),books, level reading books
		for each classroom, Decodable books ($10,000)
Huth	$8,893	Classroom Furniture
Kaegebein	$8,943	Classroom Furniture
Middle	$8,164	Classroom Furniture
High	$437,014	Instructional Equipment, Textbooks, BOCES Occ.Ed.
Athletics	$81,652	Teaching equipment, Supplies, Co-Curr. Supplies,
		Increase in Officials Fees (Decreased tremendously after mtg.)
B&G	$218,000	B&G Equipment, Utilities increase ($100K), Supplies ($35K),
		Maint. Equipment ($9,000), Contractual Exp. ($40K),
		Gasoline ($15K)
School Buildings Subtotal	**$783,666**	

DISTRICT-WIDE		
Supplies	-$11,450	Business Office Supplies Reduced ($10,000)
Conference & Travel	-$300	Same Travel & Conference Budget
Contractual	-$17,700	Most Contractual being Reduced
District-wide Subtotal	**-$29,450**	
SUPPORT SERVICES		
General Support/Central Administration	$621,368	BOCES Expenses were under budgeted: (Data Processing, Admin. Fee, Library Automation, & Occupational Ed.)
		Increased Legal Expense, Budgeted for Security Contractual)
Operations/Maintenance	$182,922	Increase in Utilities, Equipment, Contractual,
		Gasoline & Salaries
Transportation	-$187,607	Decrease in Bus Contracts
Support Services Subtotal	**$616,683**	for Contract Buses

Capital Debt Principal	$210,000	Principal Increase
Capital Debt Interest	-$213,000	Interest Decrease
BOCES IPA Principal	$0	
BOCES IPA Interest	$0	
Bus Bond Principal	-$137,000	Principal Decrease
Bus Bond Interest	$7,360	Interest Increase
Debt Service Subtotal	-$132,640	
TRANSFER OF FUNDS		
Transfer to Capital	$0	Same at $100,000
Transfer to Special Aid	-$40,000	More study on July/August students
Transfer to Other Funds Subtotal	-$40,000	

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					Total Enrollment
GIHS										222	260	235	229	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					Total Enrollment
GIHS										232	221	254	234	2742

In 2021-22 we had 74 more students enrolled than we did last year. The enrollment for the 2021-22 is very similar to the 2019-20 school year.

2021-2022

Enrollment as of February 2022 (For the 2021-22 School Year)	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	229	209												
Huth			132	79	118	100								
Kaegebein			84	96	93	92								
VCMS							208	252	198					**Total Enrollment**
GIHS										219	232	226	249	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

In 2023-24 we have 33 fewer students enrolled than we did last year.

2023-2024

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

In 2024-25 we had 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					Total Enrollment
GIHS										221	242	193	214	2786

This year (2025-26) we have 6 fewer students enrolled than we did last year.

2025-2026

2025-26	K	1	2	3	4	5	6	7	8	9	10	11	12	
Sidway	205	189												
Huth			111	98	134	105								
Kaegebein			106	109	110	119								
VCMS							231	192	220					Total Enrollment
GIHS										194	221	241	195	2780

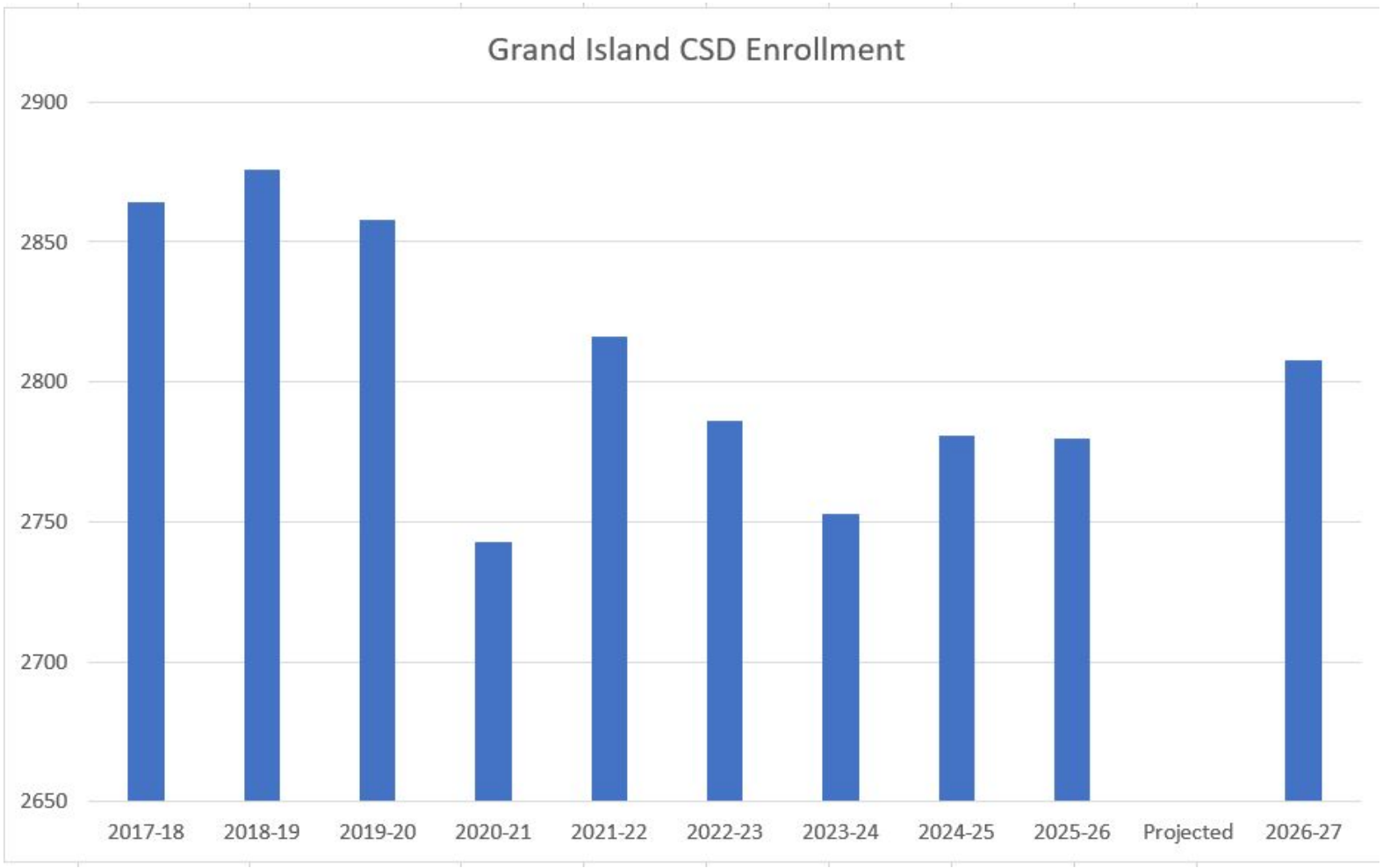
This is a Nine Year View of Enrollment

Year	Sidway	Huth	Kaegebein	VCMS	GIHS
2017-18	379	414	413	694	964
2018-19	394	439	412	658	973
2019-20	406	451	400	655	946
2020-21	401	376	374	651	941
2021-22	438	429	365	658	926
2022-23	430	425	391	677	863
2023-24	401	448	404	637	863
2024-25	405	475	416	615	870
2025-26	394	448	444	643	851

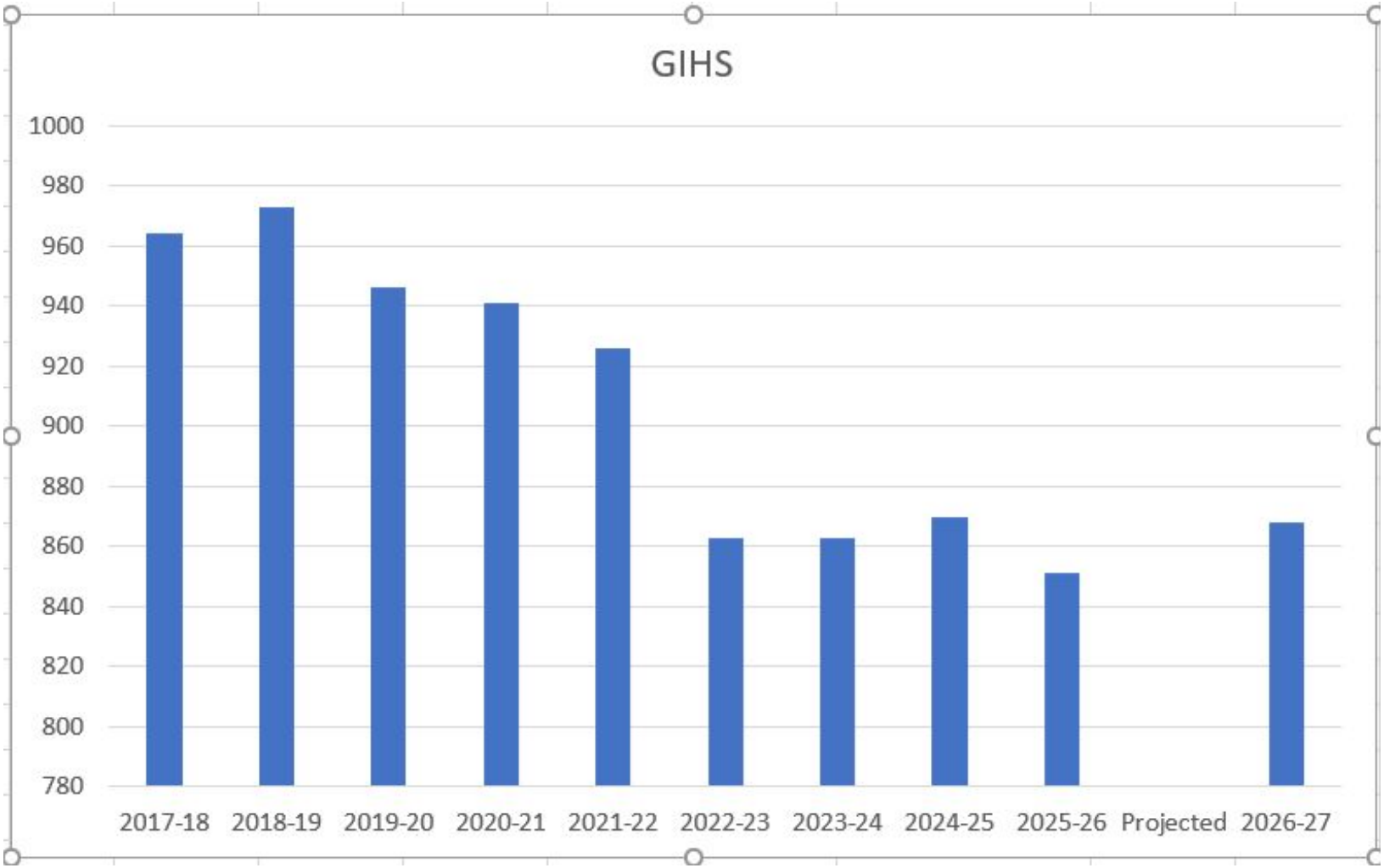
This is a Nine Year View of Enrollment with Projected Enrollment for Next Year

Year	Sidway	Huth	Kaegebein	VCMS	GIHS
2017-18	379	414	413	694	964
2018-19	394	439	412	658	973
2019-20	406	451	400	655	946
2020-21	401	376	374	651	941
2021-22	438	429	365	658	926
2022-23	430	425	391	677	863
2023-24	401	448	404	637	863
2024-25	405	475	416	615	870
2025-26	394	448	444	643	851
Projected					
2026-27	431	436	427	646	868

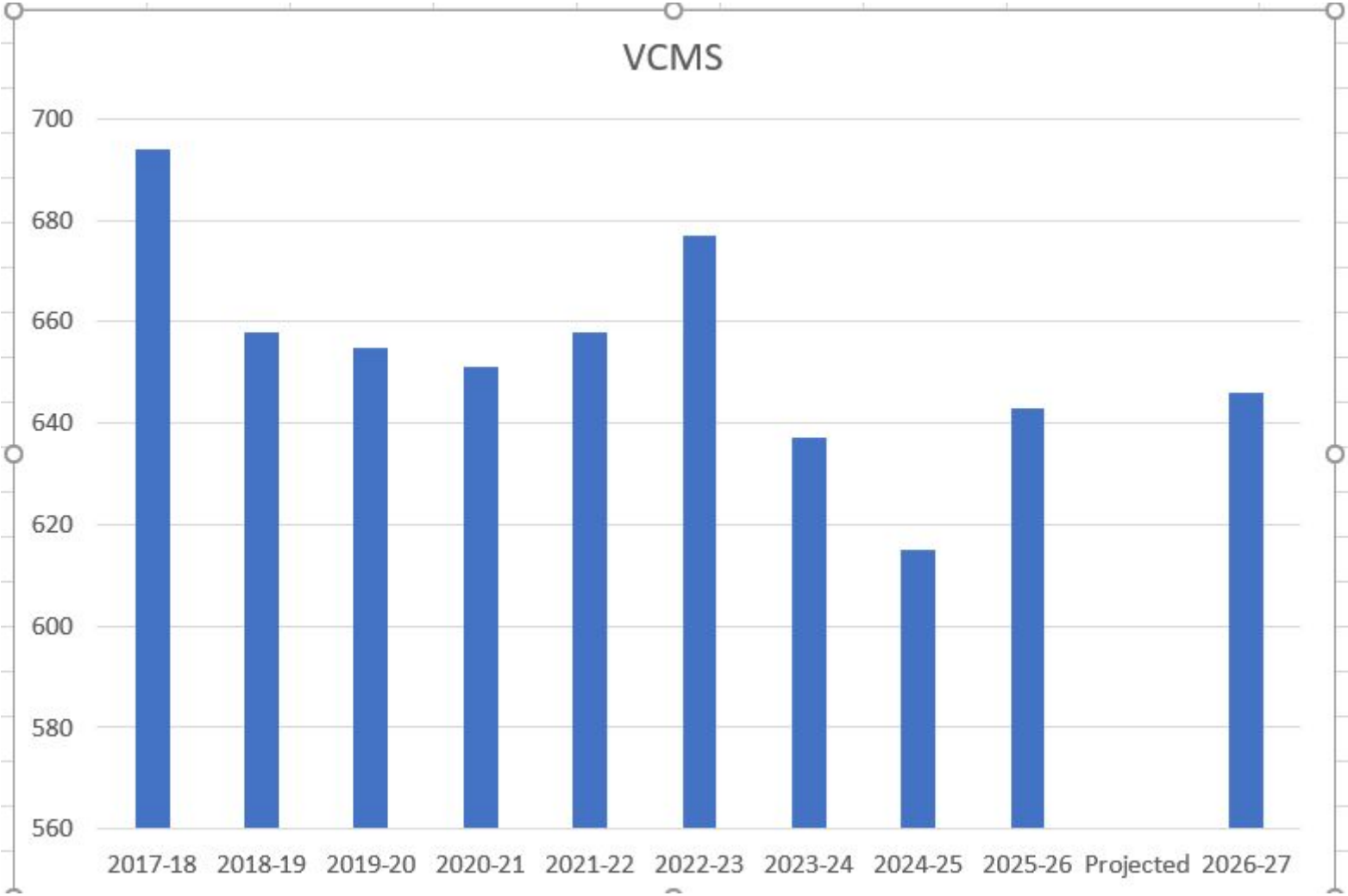
This is a Nine Year View of Enrollment & Projected View for 2026-27



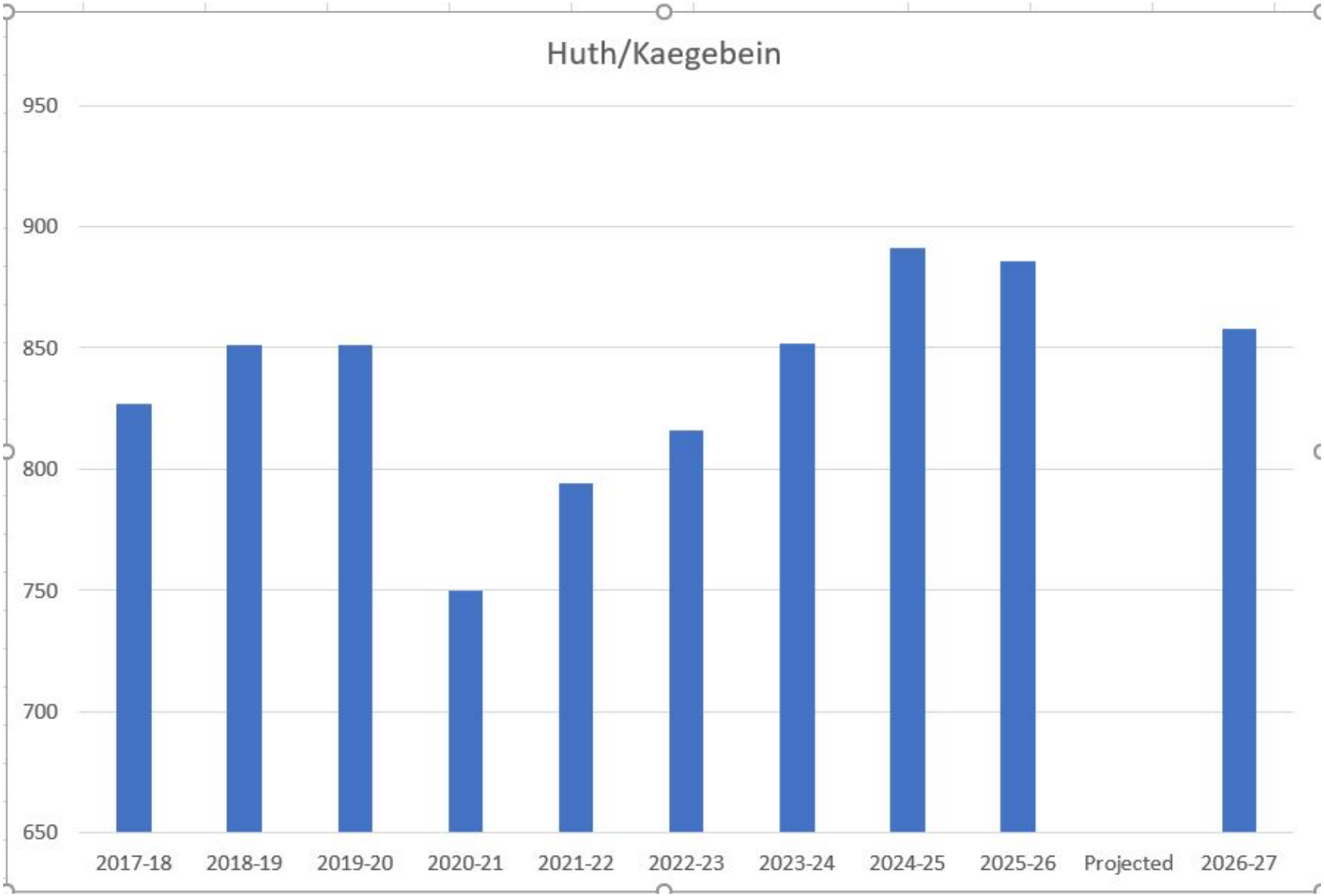
This is a Nine Year View of Enrollment & Projected View for 2026-27



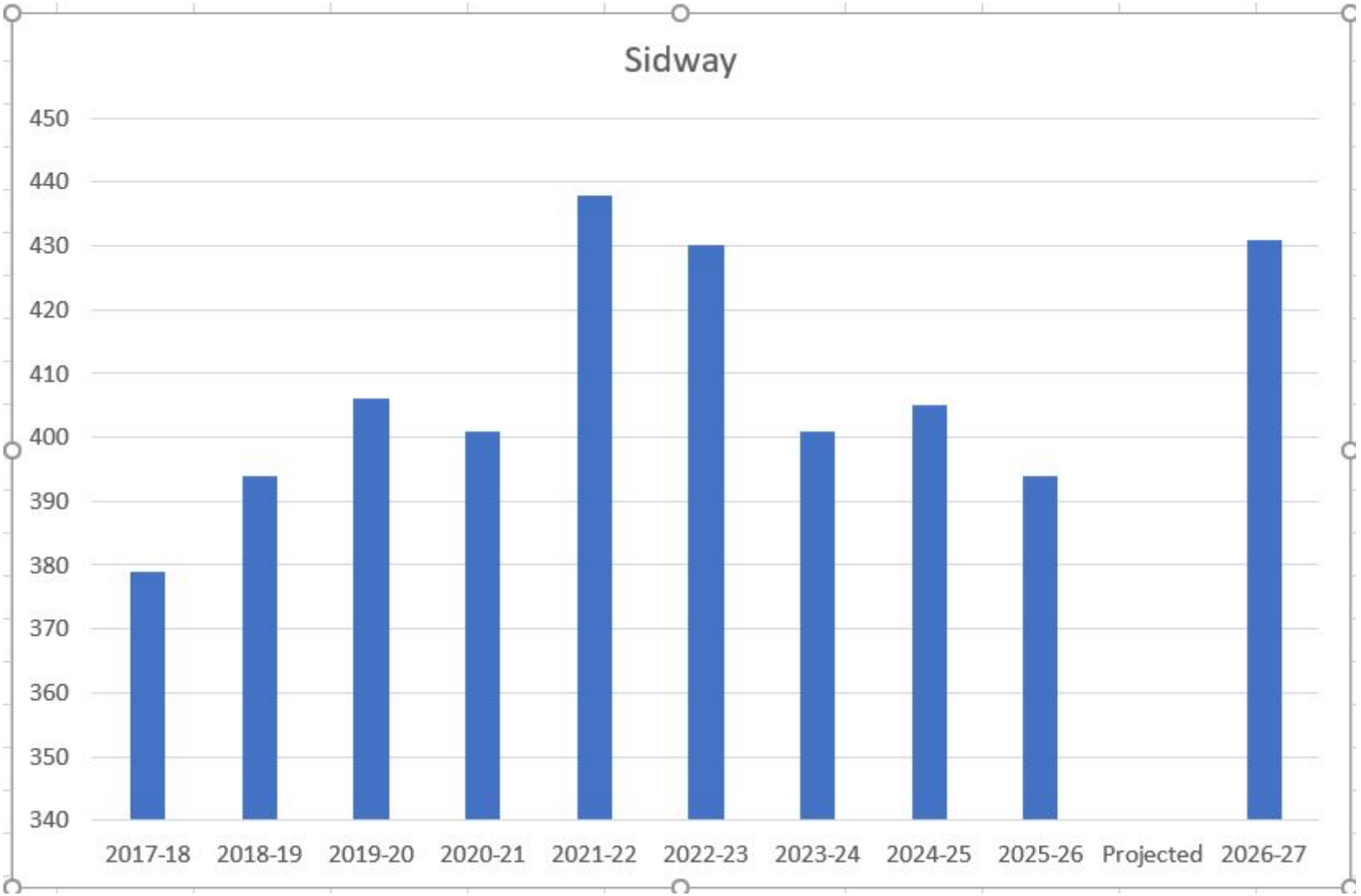
This is a Nine Year View of Enrollment & Projected View for 2026-27



This is a Nine Year View of Enrollment & Projected View for 2026-27



This is a Nine Year View of Enrollment & Projected View for 2026-27



Current Elementary Class Size Ratios

Updated as of January 26, 2026	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	198	10	**19.8**						
29	**179**	9	**19.9**						
29				107	5	**21.4**	104	5	**20.8**
29				95	4	**23.8**	100	5	**20.0**
29				130	6	**21.7**	105	5	**21.0**
29				103	5	**20.6**	113	5	**22.6**
	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	377	**19**	19.84	435	**20**	21.75	422	**20**	21.10

Current Class Size Ratios

Sidway Huth Kaegebein

Without self-contained	377	**19**	19.84	435	**20**	21.75	422	**20**	21.10

2025-26	Total Students with Self-Contained Classes
Total Students K-5	1234
Total Classroom Teachers K-5	59
Average Class Size	**20.92**

2024-25	**Total Students without Self-Contained**
Total Students K-5	1251
Total Classroom Teachers K-5	59
Average Class Size	21.20

Predicted Kindergarten Enrollment

Live Births Chart

Source: New York State, Department of Health

		Year Of Class													
District		**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**2024**	**2025**	**2026**	**2027**	**2028**
GRAND ISLAND CSD	KGs to Number of Births Ratio	1.13	1.06	0.99	1.06	1.19	1.15	1.00	1.15	1.18	1.23	1.04			
	Number of Births	193	178	174	184	144	195	204	200	169	172	178	175	162	183
	KG Enrollment	218	189	173	195	172	224	203	229	199	212	185			

2026-27 - 185

Projected Elementary Class Size Ratios

Updated as of January 26, 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	200	10	**20.0**						
29	196	9	**21.8**						
29				93	4	**23.3**	93	4	**23.3**
29				107	5	**21.4**	104	5	**20.8**
29				95	4	**23.8**	100	5	**20.0**
29				130	6	**21.7**	105	5	**21.0**
	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	396	**19**	20.84	425	**19**	22.37	402	**19**	21.16

Projected Elementary Class Size Ratios

	Sidway			Huth			Kaegebein		
Without self-contained	396	**19**	20.84	425	**19**	22.37	402	**19**	21.16

Current Secondary Enrollment

2025-26	Middle School	High School
Grades	Enrollment	Enrollment
6	229	
7	187	
8	212	
9		194
10		221
11		241
12		195
	628	851

Self-contained VCMS	Number of Students
6	2
7	5
8	8

2025-26	
Total Students Grade 6	229
Total Classroom Teachers	9
Average Class Size	25.44

Projected Secondary Enrollment

2026-27	Middle School	High School
Grades	Enrollment	Enrollment
6	223	
7	228	
8	186	
9		214
10		194
11		221
12		241
	637	870
Self-contained VCMS	Number of Students	
6	2	
7	1	
8	6	

Current

2025-26	
Total Students Grade 6	229
Total Classroom Teachers	9
Average Class Size	25.44

Proposed

2026-27	
Total Students Grade 6	223
Total Classroom Teachers	9
Average Class Size	24.78

2026-2027 Budget Impact Items Prioritized by District (Instructional, Operations, Other)

Cost of an FTE

Unit	Salary	Health Insurance	Employee Contribution	ERS/TRS	FICA	Other Benefits	Total Cost
SRP	$45,000	$33,040	-$2,808	$7,920	$3,443	$2,000	**$88,595**
GITA	$50,670	$33,040	-$2,974	$4,859	$3,876	$1,850	**$91,322**
Admin	$110,000	$36,300	-$6,160	$9,350	$8,415	$8,030	**$165,935**

CURRENT YEAR REQUEST				
Contractual Negotiations	2026-27	2027 & Beyond	Cost ($)	Notes
SRP Contract ends June 30, 2026				
Central Administration/Instructional/Building Based	2026-27	2027 & Beyond	Cost ($)	Notes
Central Office				
1.0 FTE - TOSA Position to Curriculum Area	X		$71,500.00	
0.4 FTE - District Public Relations Position	X		$38,000.00	
1.0 FTE - TOSA Position to District Technology	X		$71,500.00	
Technology				
1.0 FTE - TOSA Position to Technology Department	X		$71,500.00	

High School				
0.4 FTE Art - Pending student course requests	X		$38,000.00	
Portable Air Conditioning Units for all classrooms (30 x $850)	X		$25,500.00	
5 Digital Cameras for photography class	X		$3,000.00	Regular Budget
3 iPads for Art Dept	X		$1,500.00	Regular Budget
Replace PA System with network-based intercom system		X	$75,000.00	Capital Project
Replace Classroom Desk & Chairs in 4 classrooms (est. $7,500/class)	X		$30,000.00	Planned Replacement Program
Replace Teacher Desks & Chairs (est at $800/set) - Eight Rooms	X		$6,400.00	Planned Replacement Program
Replace Cafeteria Tables (est. at $2,000 - replace 20 tables	X		$40,000.00	Regular Budget/Cafeteria Budget
Replace two (2) small lasers, a wetblast, planers, rotary attachments/laser	X		TBD	Regular Budget
Replace some hand held communication devices (est. at $360 ea.)	X		$4,000.00	Regular Budget
Replace ten (10) Ti-84 Graphing Calculators ($120 each)	X		$1,200.00	Regular Budget
Replace Desk Top computers in computer labs	X		TBD	Technology Budget
Replace ten (10) Lap-Tops for Special Ed. for Testing Accomodations	X		$6,000.00	Technology Budget
Touch TV for Library Classroom	X		$3,000.00	Technology Budget
10 new touch TVs to replace broken/degrading smartboards in classrooms	X		$25,000.00	Technology Budget
Install Vape Detectors in Critical Areas	X		TBD	B&G Budget
Additional Security Cameras	X		TBD	Gym, Guidance, Stairwells (blindspots)
Repainting of all classrooms	X		TBD	Maint. Budget - Planned Program
Repair/repainting of wall outside of auditorium	X		TBD	Maint. Budget

Middle School				
Add one (1.0) FTE Breakfast Monitor - 40 to over 200 served daily	X		$20,000.00	School Food Budget
Replace TV in Conference Room	X		$2,500.00	Regular Budget
Roll around TV cart for PE	X		$500.00	Regular Budget
Replace 262 Classroom Desks &Chairs (est. $7,500/classroom)	X		$67,500.00	Regular Budget
Replace 60 Music Classroom Desks	X		$15,000.00	Regular Budget
Replace 75 Classroom Tables & 203 Chairs	X		$120,000.00	Planned Replacement Program
Replace Teacher Desks & Chairs (est. $800/set)	X		$8,000.00	Planned Replacement Program
Replace Cafeteria Tables (est. at $2,000 ea.)	X		$80,000.00	Regular Budget/cafeteria Budget
Sidway Elementary				
First Grade Core Literacy Program			$15,000.00	
Decodable Books, Leveled Readers for all Classrooms			$10,000.00	
Kaegebein Elementary				
1.0 FTE Special Education Teacher (to have one at each grade level)	X		$71,500.00	Regular Budget
Replace Teacher Desks & Chairs (est. $800/set)	X		$10,000.00	Regular Budget
Replace Classroom Desks & Chairs (est. at $7,500/classroom)			$75,000.00	Regular Budget
Resurface Six (6) Classroom Floors Due to Cracking - One (1) Significant		X	TBD	Capital Outlay Project
Replace Outdated Fire Alarm System		X	TBD	Capital Project
				Regular Budget
Huth Elementary				
Reading Dept. Chair for Elementary Schools	X		TBD	
1.0 FTE Breakfast Monitor	X		$20,000.00	School Food Budget
1.0 FTE Special Education Teacher	X		$71,500.00	Regular Budget
Replace Auditorium Stage Curtain		X	TBD	Capital Project
Increase Funding for Enhancing RTI Interventions	X		TBD	Regular Budget
Fix/Replace Door Hardware on Exterior Doors	X		TBD	Regular Budget
Fix Roof Leaks	X		TBD	Regular Budget
Increase Curriculum Funding for Elem. Math, Science & Social Studies	X		TBD	Regular Budget
Instructional Total			**$820,100.00**	

Operations				
Replacement of Two (2) Maintenance Vehicles ($63,000 ea.)			$126,000.00	Budget Proposition in May
Replacement of Two (2) 66 passenger buses			$349,700.00	Budget Proposition in May
One - 20 pass./wheelchair			$146,387.00	Budget Proposition in May
One - 29 passenger Bus			$118,176.00	Budget Proposition in May
Change bus routing software from Versatrans to Traversa			$26,000.00	Regular Budget
Update the internal bus camera and recording software			$36,500.00	Regular Budget
Operations Total			**$802,763.00**	
TOTAL REQUEST FROM ALL AREAS			**$1,622,863.00**	
Capital Project Considerations	**2026-27**	**2027 & Beyond**	**Cost ($)**	**Notes**
Athletic Weight Room Extended		X	TBD	Capital Project
Athletics Team Room/Modified Football/Lacrosse		X	TBD	Capital Project
Athletics - 3-5 tier bleachers in HS back gym & scoreboard		X	TBD	Capital Project
Athletics - 2 team rooms and 1 coaches/officials office		X	TBD	Capital Project
Athletics - Outside storage building/trainer Fall & Spring		X	TBD	Capital Project
Kaegebein Auditorium Needs Upgrades		X	TBD	Capital Project
Kaegebein - Replace Small Drained Toilets		X	TBD	Capital Project
Kaegebein - Needs larger auditorium		X	TBD	Capital Project
Kaegebein - Needs A/C in Classrooms		X	TBD	Capital Project
Kaegebein - Address North Wing Water		X	TBD	Capital Project

Kaegebein - Renovate the Physical Education Office		X	TBD	Capital Project
Kaegebein - Needs more storage space		X	TBD	Capital Project
MS - Paint or Replace Student Lockers		X	TBD	Capital Project
MS - Fitness Center		X	TBD	Capital Project
MS - Needs cafeteria tiles replaced		X	TBD	Capital Project
MS - A/C in the Cafeteria		X	TBD	Capital Project
MS - Replace Dust Collector System		X	TBD	Capital Project
MS - Replace Lockers in Boys/Girls Lockerrooms		X	TBD	Capital Project
MS/HS - Replace both Schools Bell System		X	TBD	Capital Project
HS - Replace Lockers		X	TBD	Capital Project
HS - Replace restroom stalls (three (3) restrooms)		X	TBD	Capital Project
HS - Replace all signage in front of building		X	TBD	Capital Project
HS - Renovate Main Entrance/Cafeteria windows with ballistic overlays		X	TBD	Capital Project
HS- Renovate Girls Lockerroom		X	TBD	Capital Project
HS - Renovate Male Faculty Restroom on 1st Floor		X	TBD	Capital Project
Sidway - A/C in Classrooms		X	TBD	Capital Project
Sidway - Renovate nurses office & attach to Prin. Office		X	TBD	Capital Project
Sidway - Add Lockers to the old side of the building		X	TBD	Capital Project
Sidway - Paint to Gymnasium		X	TBD	Capital Project
Sidway - Upgrade Building Cameras		X	TBD	Capital Project
Huth - Door 4 reorganization to accomodate parent pick - ups		X	TBD	Capital Project
Huth - Replace auditorium curtains, rear projector in focus machine		X	TBD	Capital Project
Huth - Increase parking space for big events		X	TBD	Capital Project
Huth - A/C in Classrooms		X	TBD	Capital Project

2026- 2027 Proposition #2
Vehicle Purchase

DESCRIPTION	BUDGETED 2025-2026	BUDGETED 2026-2027	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	$675,000	$745,000	$70,000	(10.4%)

- 2 – 66 Passenger Buses ($174,850 ea.)
- 1 – 29 Passenger Bus ($118,176)
- 1 - 20 Passenger WC Bus ($146,387)
- 2 – Ford F350 4X4 – B&G ($63,000 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
  - BOND repayment = 5 year repayment plan



Grand Island CSD

DRAFT BUDGET RECAP

		School Year 2026-27
Revenues:		
	State Aid	$22,667,947
	Building Aid	4,148,790
	Sales Tax	4,000,000
	Other Revenue	1,714,668
	Appropriated Fund Balance	5,667,086
	Total Revenues before tax levy	**$ 38,198,491**
Expenses:		
Salaries	GITA - Teachers	26,904,111
	Admin	1,602,518
	SRP - Service	9,880,235
	Other	2,229,256
	Total All Salaries	**$ 40,616,120**
	Health Insurance Cost	$11,800,000
Benefits:	ERS	1,700,000
	TRS	2,550,000
	Other Benefits	4,722,897
	Total All Benefits	**$20,772,897**
	Debt Service	$6,157,785
Other Costs	Other	$16,113,664
	Total All Other Costs	**$22,271,449**
	Total Expenses:	**$ 83,660,466**
	Anticipated Tax Levy	**$ 42,683,445**
	Tax Levy Maximum increase	**$ 43,235,016**
With Request	**Appropriated fund balance**	**$ 5,667,086**

2026-27
Budget Development Sessions

Special Budget Study Workshops

- February 2, 2026 – 1st Presentation
- March 9, 2026- 2nd Presentation
- March 23, 2026 – 3rd Presentation
- Monday, April 13, 2026 (Tentative Special Meeting Date)
- April 21, 2026 – Last Board Meeting to Adopt Budget Before Mandatory Budget Adoption Date

Regular Board Meetings

- May 11, 2026 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- May 19, 2026

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.

