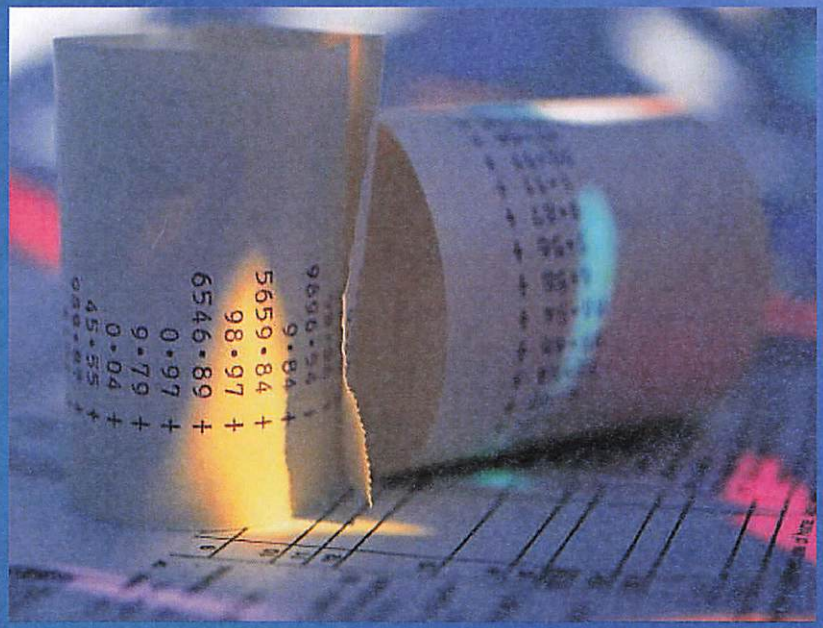
2026 – 2027 Fourth and Final Budget Presentation

Board of Education

April 21, 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.

2026-27 Budget Development Sessions & Dollars Removed from Proposed Budgets

- February 2, 2026: Draft #1 - $83,660,466 5.5% increase
- March 9, 2026: Draft #2 - $81,835,605 -$1,824,861 3.17% increase
- March 23, 2026: Draft #3 - $81,685,805 - $ 149,800 2.99% increase
- **April 21, 2026: Recommended Budget: $81,685,805**

- **May 11, 2026: Budget Public Hearing: 7 pm - HS Professional Dev. Rm.**

- **May 19, 2026: Budget Vote and Board Election: 8 am - 9 pm - HS Gym**

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**	**$42,976,370**	**$1,129,855**	**2.70%**
State Aid	**$18,891,770**	**$19,497,661**	**$20,872,791**	**$1,375,130**	**7.05%**
State Building Aid Prior Reconstruction Projects	$4,163,865	$4,240,854	$4,148,790	($92,064)	**-2.20%**
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	$4,000,000	$4,000,000	$4,900,000	$900,000	**22.50%**
State Aid-BOCES	$1,650,000	$1,862,729	$1,795,156	($67,573)	**-3.63%**
Interest	$400,000	$400,000	$800,000	$400,000	**100.00%**
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	$5,386,076	($1,281,010)	**-19.21%**
				$0	
TOTAL	**$77,932,254**	**$79,321,145**	**$81,685,805**	**$2,364,660**	**2.98%**

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	$37,656,418	$38,562,261	$905,843	2.41%
**Substitute (All Departments)	$1,089,658	$952,000	$1,013,865	$61,865	6.50%
***Cash / Credit Payments	$220,000	$260,000	$290,000	$30,000	11.54%
Benefits (Self Funded, NY44 & Stoploss)	$11,295,438	$11,374,096	$12,888,100	$1,514,004	13.31%
ERS (17.6%) Contribution Rate	$1,320,000	$1,320,000	$1,584,000	$264,000	20.00%
TRS (8.3%) Contribution Rate	$3,100,000	$3,000,000	$2,600,000	-$400,000	-13.33%
FICA (7.65% of Total Salaries)	$3,050,000	$3,050,000	$3,000,000	-$50,000	-1.64%
Retirement Benefits (Admin, GITA, & SRP)	$855,000	$880,000	$1,120,000	$240,000	27.27%
Workers Compensation Insurance	$630,000	$500,000	$314,988	-$185,012	-37.00%
BOCES	$5,180,862	$4,953,283	$5,142,527	$189,244	3.82%
Debt Service	$6,262,126	$6,290,425	$6,157,785	-$132,640	-2.11%
Utilities	$1,387,626	$1,247,750	$1,190,000	-$57,750	-4.63%
Fuel	$300,000	$275,000	$245,000	-$30,000	-10.91%
Special Education Tuition	$1,340,980	$1,340,980	$1,540,712	$199,732	14.89%
Building Maintenance	$871,600	$872,500	$755,000	-$117,500	-13.47%
Transfer to Funds	$175,000	$250,000	$230,000	-$20,000	-8.00%
Contractual Busing	$500,000	$1,115,000	$762,500	-$352,500	-31.61%
Other	$3,837,759	$3,983,693	$4,289,067	$305,374	7.67%
TOTALS - MAJOR EXPENDITURE ITEMS	$77,932,254	$79,321,145	$81,685,805	$2,364,660.00	2.99%
Total Budget to Budget Difference					2.99%

Staff and Program Additions to Budget

Items:	Amount
Literacy Program (Grade K, 1, &, 2)	$150,000
.4 FTE P. Relation Position	$38,000
.4 FTE HS Art Teacher	$38,000
1.0 Breakfast Monitor - MS	$20,000
1.0 Breakfast Monitor - Huth	$20,000
Portable A/C units for HS	$17,000
Total	**$283,000**

Grand Island CSD

PROPOSED BUDGET RECAP

		School Year 2026-27
Revenues:		
	State Aid	$22,667,947
	Building Aid	4,148,790
	Sales Tax	4,900,000
	Other Revenue	1,606,622
	Appropriated Fund Balance	5,386,076
	Total Revenues before tax levy	**$ 38,709,435**
Expenses:		
Salaries	GITA - Teachers	27,065,193
	Admin	1,601,151
	SRP - Service	9,871,804
	Other	888,178
	Total All Salaries	**$ 39,426,326**
	Health Insurance Cost	$12,888,100
Benefits:	ERS	1,584,000
	TRS	2,600,000
	Other Benefits	4,724,988
	Total All Benefits	**$21,797,088**
	Debt Service	$6,157,785
Other Costs	Other	$14,304,606
	Total All Other Costs	**$20,462,391**
	Total Expenses:	**$ 81,685,805**
	Anticipated Tax Levy	**$ 42,976,370**
	Tax Levy Maximum increase	**$ 43,235,016**
	Appropriated fund balance	**$ 5,386,076**

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	**$12.26**	$0.32	2.68%

Tax Bill	Actual	Actual	Estimated	$ Change	% Change
Assessed Value (No STAR)	$205,000	$397,000	$397,000		
Tax Rate	$17.72	$11.94	$12.26	$0.32	2.68%
Tax Bill	$3,633	$4,740	$4,867	$127.04	2.68%
Assessed Value (STAR $33,140)	$171,860	$363,860	$363,860		
Tax Rate	$17.72	$11.94	$12.26	$0.32	2.68%
Tax Bill	$3,045	$4,344	$4,461	$116.44	2.68%

2025-26 Actual	$11.94	Star Exemption 2025-26	$33,140
2026-27 Projected	$12.26	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

Star Exemption 2026-27
Estimated in May by NYS

Est. Taxes to be levied 2026-27	$42,976,370.00
Prior Year Taxable Valuation	$3,504,922,246.
Estimated 2026-27 Tax Rate	$12.26172

2026- 2027 Proposition #2
Vehicle Purchase

DESCRIPTION	BUDGETED 2025-2026	BUDGETED 2026-2027	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	$675,000	$672,000	$(3,000)	(.44%)

- 2 – 66 Passenger Buses ($174,850 ea.)
- 1 – 29 Passenger Bus ($118,176)
- 1 - 20 Passenger WC Bus ($146,387)
- 1 – Ford Transit 350 Cargo Van ($57,700)
  - 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

***Reduced March 9th 2026-27 budget by $73,000



Questions / Comments

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