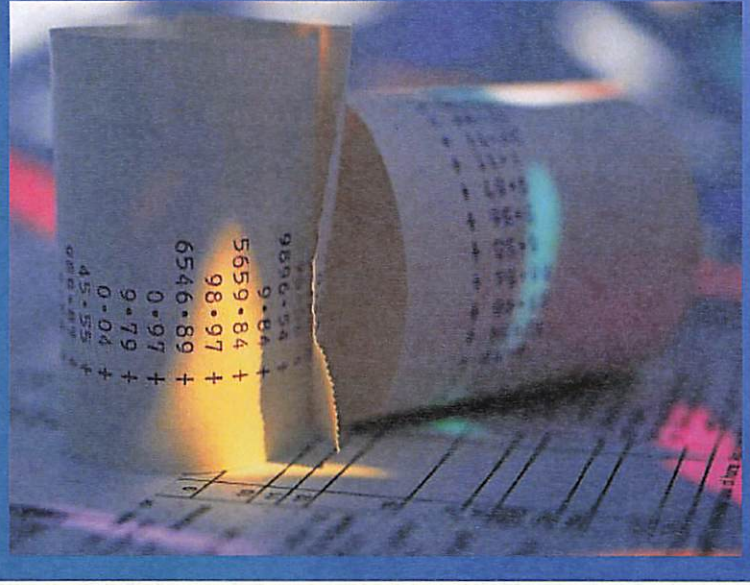
2026 – 2027 Third Draft Budget Presentation

Board of Education
March 23, 2026





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



- Recommended Budget (Proposition #1)
  - Executive Budget
  - Summary of Revenues
  - Major Expense Items
  - Revisions from March 9, 2026 Budget Budget
  - Estimated Tax Rate
- Bus Proposition (Proposition #2)
- Budget Calendar
- Recommended 2026-2027 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. 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. Initial communication indicated that Grand Island would receive a 5.21% increase in Foundation Aid. Recently, we received notice that this may be reduced by 1%.
- $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

	Forecasted State Aid 2026-27				
DESCRIPTION	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%

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%

Teacher Retirements and Staffing Considerations for 2026-2027

12 GITA Retirements

High School
Social Studies
Social Studies
Mathematics
English
Science
Psychologist

VCMS
Grade 6
English 7th grade

Sidway
Teaching Assistant

Kaegebein
Elementary
Elementary
Elem Music

6 GITA Replacements

1 TA changed to SRP Staff

Request for .4 FTE Art

High School
Social Studies
Science
Psychologist
Request to Add .4 FTE ART

VCMS
Grade 6
English 7th grade

Sidway
Classroom Aide

Kaegebein
Elem Music

Total Reduced & Proposed Abolished Positions

High School
Social Studies
Mathematics
English
Business (Left mid-year)
LOTE (Abolish Position Due to Course Enrollments)

Kaegebein
Elementary
Elementary

Sidway
Teaching Assistant

Total GITA Positions Reduced - 8 FTE

Dollars Removed from 2026-27 Draft Budget

Revisions from March 9, 2026 Budget

			Amount Reduced	Percent Budget Increase
Draft 1	February 2nd	$83,660,466		5.50%
Draft 2	March 9th	$81,835,605	-$1,824,861	3.17%
Draft 3	March 23rd	$81,685,805	-$149,800	2.99%
Total Reductions			-$1,974,661	

Additions to the 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**

Dollars Removed from 2026-27 Draft Budget cont'd

Reductions from the Budget

Items:	Amount
Equipment	$25,000
Tranversa Transportation Software	$26,000
Bus Cameras and Recording Software	$36,500
Proposition #2 - Delete (2) Trucks Add - (1) Cargo Van Minus $73,000 cost Minus $12,000 Finance Cost	$12,300**
English Teacher Breakage	$62,300
** Not included in total due to budgeting unknown finance cost	
Total	$149,800

Current Year Requests Admin

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		
0.4 FTE - District Public Relations Position	X		$38,000.00	Regular Budget
Technology				
1.0 FTE - TOSA Position to Technology Department		X		
District-Wide Curriculum				
New K,1, & 2 Literacy Program	X		$150,000.00	Regular Budget

Current Year Requests High School

High School				
0.4 FTE Art - Pending student course requests	X		$38,000.00	Regular Budget
Portable Air Conditioning Units for all classrooms (20 x $850)	X		$17,000.00	Regular Budget
5 Digital Cameras for photography class		X		
3 iPads for Art Dept		X		
Replace PA System with network-based intercom system		X		
Replace Classroom Desk & Chairs in 4 classrooms (est. $7,500/class)		X		
Replace Teacher Desks & Chairs (est at $800/set) - Eight Rooms		X		
Replace Cafeteria Tables (est. at $2,000 - replace 20 tables		X		
Replace two (2) small lasers, a wetblast, planers, rotary attachments/laser		X		
Replace some hand held communication devices (est. at $360 ea.)		X		
Replace ten (10) Ti-84 Graphing Calculators ($120 each)		X		
Replace Desk Top computers in computer labs		X		
Replace ten (10) Lap-Tops for Special Ed. for Testing Accomodations		X		
Touch TV for Library Classroom		X		
10 new touch TVs to replace broken/degrading smartboards in classrooms		X		
Install Vape Detectors in Critical Areas		X		
Additional Security Cameras		X		
Repainting of all classrooms		X		
Repair/repainting of wall outside of auditorium		X		

Current Year Requests Middle School, Kaegebein & Sidway

Middle School				
Add one (1.0) FTE Breakfast Monitor - 40 to over 200 served daily	X		$20,000.00	Regular Budget
Replace 262 Classroom Desks &Chairs (est. $7,500/classroom)		X		
Replace 60 Music Classroom Desks		X		
Replace 75 Classroom Tables & 203 Chairs		X		
Replace Teacher Desks & Chairs (est. $800/set)		X		
Replace Cafeteria Tables (est. at $2,000 ea.)		X		
Sidway Elementary				
Decodable Books, Leveled Readers for all Classrooms		X		
Kaegebein Elementary				
1.0 FTE Special Education Teacher (to have one at each grade level)		X		
Replace Teacher Desks & Chairs (est. $800/set)		X		
Replace Classroom Desks & Chairs (est. at $7,500/classroom)		X		
Resurface Six (6) Classroom Floors Due to Cracking - One (1) Significant		X		
Replace Outdated Fire Alarm System		X		

Current Year Requests Huth

Huth Elementary				
Reading Dept. Chair for Elementary Schools		X		
1.0 FTE Breakfast Monitor	X		$20,000.00	Regular Budget
1.0 FTE Special Education Teacher		X		
Replace Auditorium Stage Curtain		X		
Increase Funding for Enhancing RTI Interventions		X		
Fix/Replace Door Hardware on Exterior Doors		X		
Fix Roof Leaks		X		
Increase Curriculum Funding for Elem. Math, Science & Social Studies		X		
Instructional Total			**$283,000.00**	
Operations				
Ford Transit 350 Cargo Van AWD	X		$57,700.00	Budget Proposition in May
Replacement of Two (2) 66 passenger buses ($174,850 ea.)	X		$349,700.00	Budget Proposition in May
One - 20 pass./wheelchair	X		$146,387.00	Budget Proposition in May
One - 29 passenger Bus	X		$118,176.00	Budget Proposition in May
Change bus routing software from Versatrans to Traversa		X		**Proposition financed over 5 years**
Update the internal bus camera and recording software		X		
Operations Total			**$671,963.00**	
TOTAL REQUEST FROM ALL AREAS			**$954,963.00**	

Grand Island CSD

DRAFT 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



2026-27
Budget Development Sessions

Special Budget Study Workshops

- February 2, 2026 – 1st Presentation
- March 9, 2026- 2nd Presentation
- March 23, 2026 – 3rd Presentation and Recommended 2026-27 Budget
- 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

2026 – 2027
Recommended Budget

Revenues	$ 76,299,729
Appropriated Fund Balance	$ 5,386,076
Total Revenues	$81,685,805
Expenditures	$ 81,685,805

Questions / Comments

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