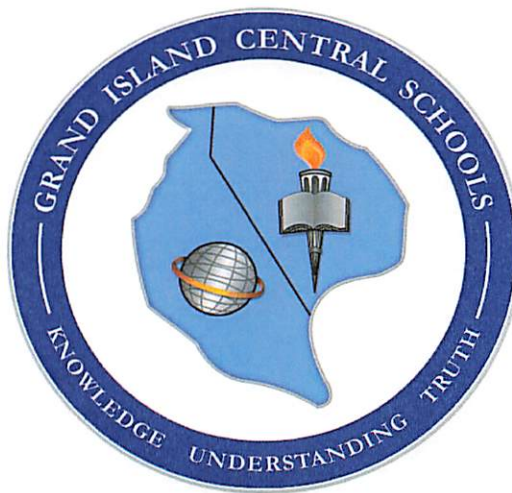


# **Grand Island Central School District**



**2026 - 2027**

## **PROPOSED BUDGET**

**Budget Vote Tuesday, May 19, 2026  
8:00 am – 9:00 pm  
High School Gymnasium**

April 27, 2026

## **BALLOT INFORMATION**

### **PROPOSITION NO. 1**

Shall the following resolution be adopted:

RESOLVED: that the budget for the Grand Island Central School District, Erie County, New York, for the fiscal year commencing July 1, 2026 and ending June 30, 2027, as presented by the Board of Education in the amount of **\$81,685,805** is hereby approved and adopted, and the required funds therefore are hereby appropriated and the necessary real property taxes required shall be raised by a tax on the taxable property in said District to be levied and collected as required by law.

### **PROPOSITION NO. 2**

Shall the following resolution be adopted:

RESOLVED: (a) that the Board of Education of the Grand Island Central School District, in the County of Erie, New York (the "District"), is hereby authorized to acquire various school buses and similar vehicles for use in the transportation program of the District, and to expend therefore an amount not to exceed **\$672,000**; (b) that a tax is hereby voted in the amount of not to exceed **\$672,000** to finance such cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board of Education; (c) that the District is authorized to issue serial bonds and/or bond anticipation notes to finance all or part of such cost, and a tax is hereby voted to pay the interest on such bonds and/or notes as the same shall become due and payable; and (d) that, in lieu of bonds or notes, the District is authorized to enter into one or more installment purchase contracts for the purchase of some or all such buses and vehicles, for a term of not to exceed five (5) years; and a tax is hereby voted to pay each installment on any such contract.

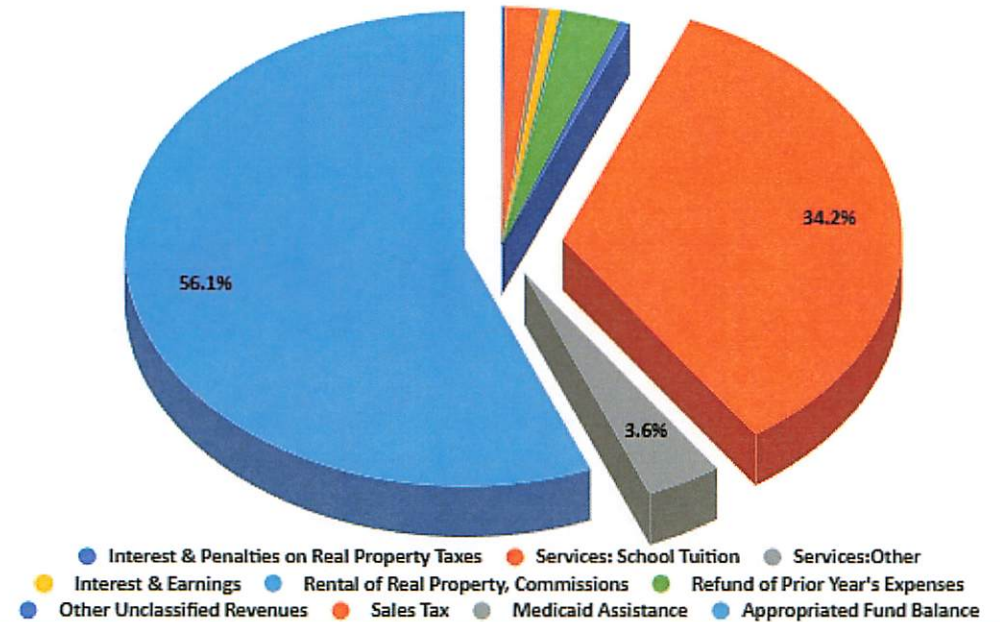
.

Elect two (2) members to the Board of Education

1. James Mulcahy
2. Michael Madigan
3. Susan Marston
4. Liz Goss

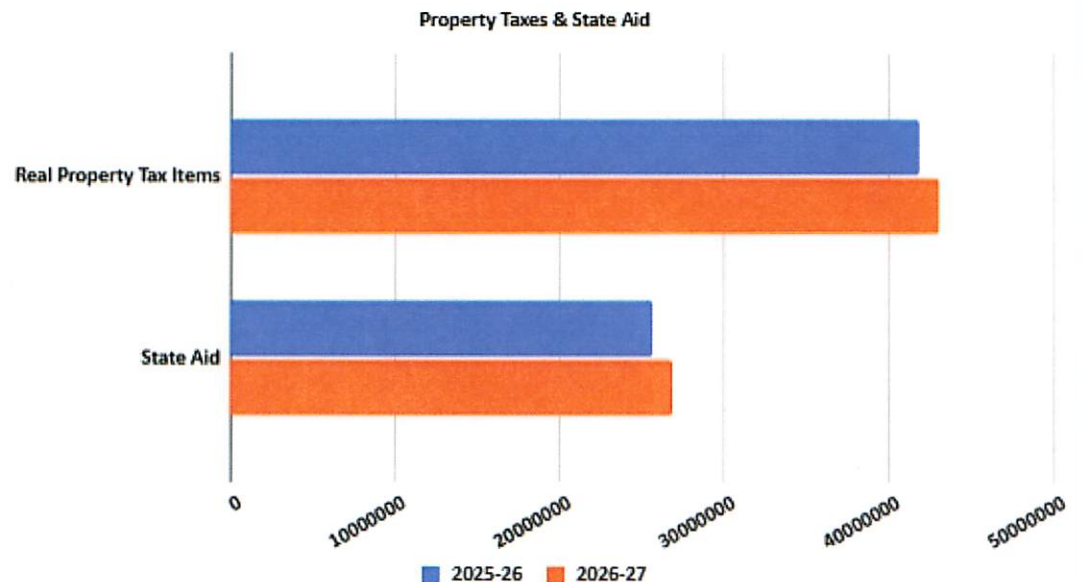
## Revenues (Excluding Property Taxes and State Aid)

| Total Revenue                            | 2025-26              | 2026-27              |
|------------------------------------------|----------------------|----------------------|
| Payment in Lieu of Tax                   | \$ 14,000            | \$ 16,022            |
| Services: School Tuition                 | \$ 143,000           | \$ 67,000            |
| Services:Other                           | \$ 37,500            | \$ 34,300            |
| Interest & Earnings                      | \$ 400,000           | \$ 800,000           |
| Rental of Real Property                  | \$ 20,000            | \$ 30,000            |
| Refund of Prior Year's Expenses          | \$ 225,000           | \$ 225,000           |
| Other Unclassified Revenues              | \$ 50,800            | \$ 118,300           |
| Sales Tax                                | \$ 4,000,000         | \$ 4,900,000         |
| Medicaid Assistance                      | \$ 316,000           | \$ 316,000           |
| Interfund Transfer - Unemployment        | \$ -                 | \$ -                 |
| Interfund Transfer - Employee Benefits   | \$ -                 | \$ -                 |
| Interfund Transfer - Debt Service        | \$ -                 | \$ -                 |
| Interfund Transfer - Employee Retirement | \$ -                 | \$ -                 |
| Appropriated Fund Balance                | \$ 6,667,086         | \$ 5,386,076         |
| <b>Total:</b>                            | <b>\$ 11,873,386</b> | <b>\$ 11,892,698</b> |
| <b>Change in Revenue:</b>                | <b>\$</b>            | <b>19,312</b>        |



## Property Taxes and State Aid

| Property Taxes                          | 2025-26              | 2026-27              |
|-----------------------------------------|----------------------|----------------------|
| Real Property Tax Items                 | \$ 41,846,515        | \$ 42,976,370        |
| State Aid                               | \$ 25,601,244        | \$ 26,816,737        |
| <b>Total:</b>                           | <b>\$ 67,447,759</b> | <b>\$ 69,793,107</b> |
| <b>Change in State Aid:</b>             | <b>\$</b>            | <b>1,215,493</b>     |
| <b>Change in Property Taxes:</b>        | <b>\$</b>            | <b>1,129,855</b>     |
| <b>Percent Change in Property Taxes</b> |                      | <b>2.70%</b>         |
| <b>TOTAL OF REVENUES:</b>               | <b>\$ 79,321,145</b> | <b>\$ 81,685,805</b> |

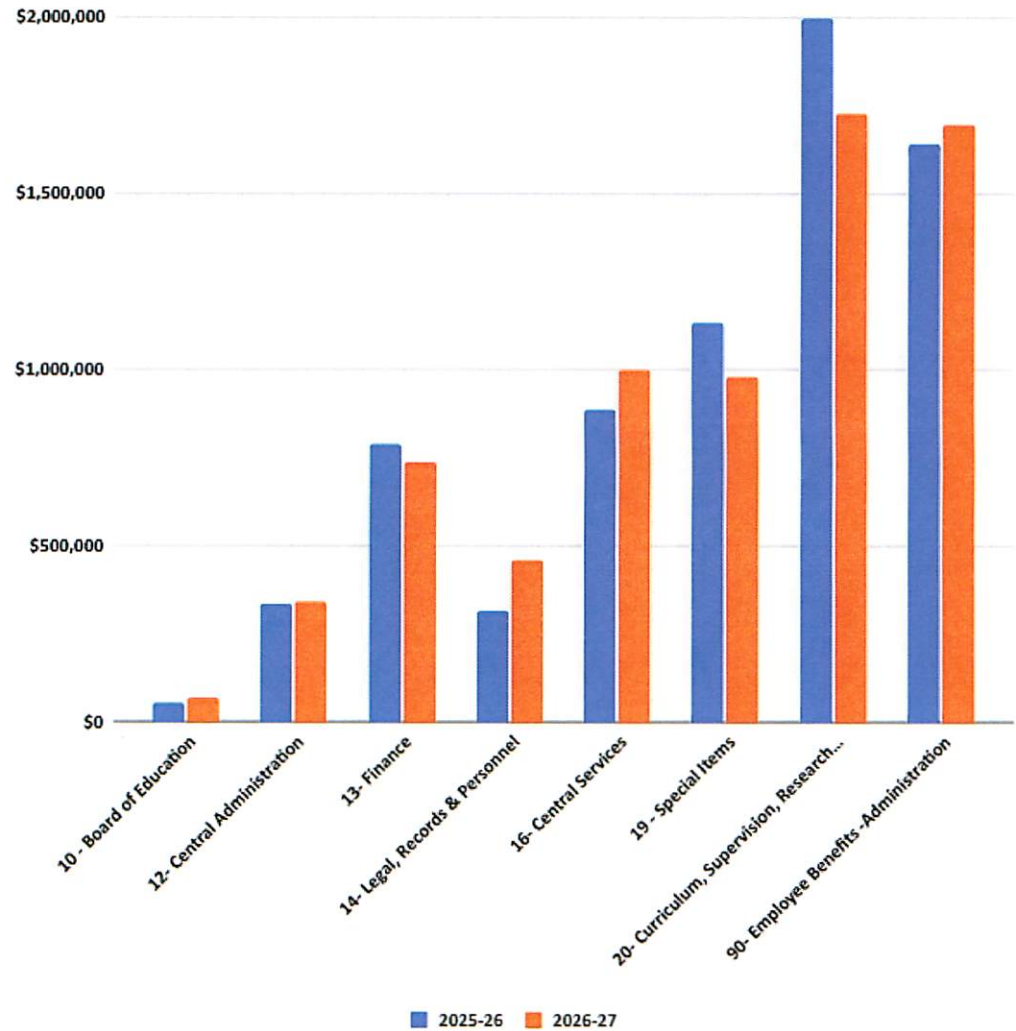


## Three Part Budget

### Administrative Component

The Administrative Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

| Function                                    | 2025-26             | 2026-27             |
|---------------------------------------------|---------------------|---------------------|
| 1010 Board of Education                     | \$ 49,930           | \$ 65,000           |
| 1060 District Meeting                       | \$ 5,500            | \$ 5,500            |
| 1240 Chief School Administrator             | \$ 336,760          | \$ 342,018          |
| 1310 Business Administration                | \$ 731,989          | \$ 661,597          |
| 1320 Auditing                               | \$ 50,000           | \$ 63,000           |
| 1325 Treasurer                              | \$ 8,000            | \$ 13,920           |
| 1420 Legal                                  | \$ 30,000           | \$ 41,363           |
| 1430 Personnel                              | \$ 231,793          | \$ 332,689          |
| 1480 Public Information and Services        | \$ 53,000           | \$ 84,500           |
| 1670 Central Printing and Mailing           | \$ 37,000           | \$ 50,000           |
| 1680 Central Data Processing                | \$ 850,000          | \$ 950,000          |
| 1910 Unallocated Insurance                  | \$ 460,000          | \$ 400,000          |
| 1950 Assessments on School Property         | \$ 45,000           | \$ 26,500           |
| 1981 BOCES Administrative Costs             | \$ 625,000          | \$ 550,000          |
| 1989 Unclassified                           | \$ 4,500            | \$ 3,000            |
| 2010 Curriculum Development and Supervision | \$ 340,748          | \$ 197,108          |
| 2020 Supervision - Regular School           | \$ 1,547,723        | \$ 1,419,976        |
| 2060 Research, Planning, and Evaluation     | \$ 107,413          | \$ 112,000          |
| 9010 State Retirement                       | \$ 105,600          | \$ 95,040           |
| 9020 Teachers Retirement                    | \$ 240,000          | \$ 234,000          |
| 9030 Social Security                        | \$ 244,000          | \$ 240,000          |
| 9040 Workers Compensation                   | \$ 30,000           | \$ 18,899           |
| 9050 Unemployment Insurance                 | \$ 4,001            | \$ 2,400            |
| 9060 Hospital, Medical and Dental Insurance | \$ 945,527          | \$ 1,028,648        |
| 9089 Other, (Specify)                       | \$ 71,000           | \$ 78,400           |
| <b>Total</b>                                | <b>\$ 7,154,484</b> | <b>\$ 7,015,558</b> |
| <b>Percent Change:</b>                      | <b>-1.94%</b>       |                     |

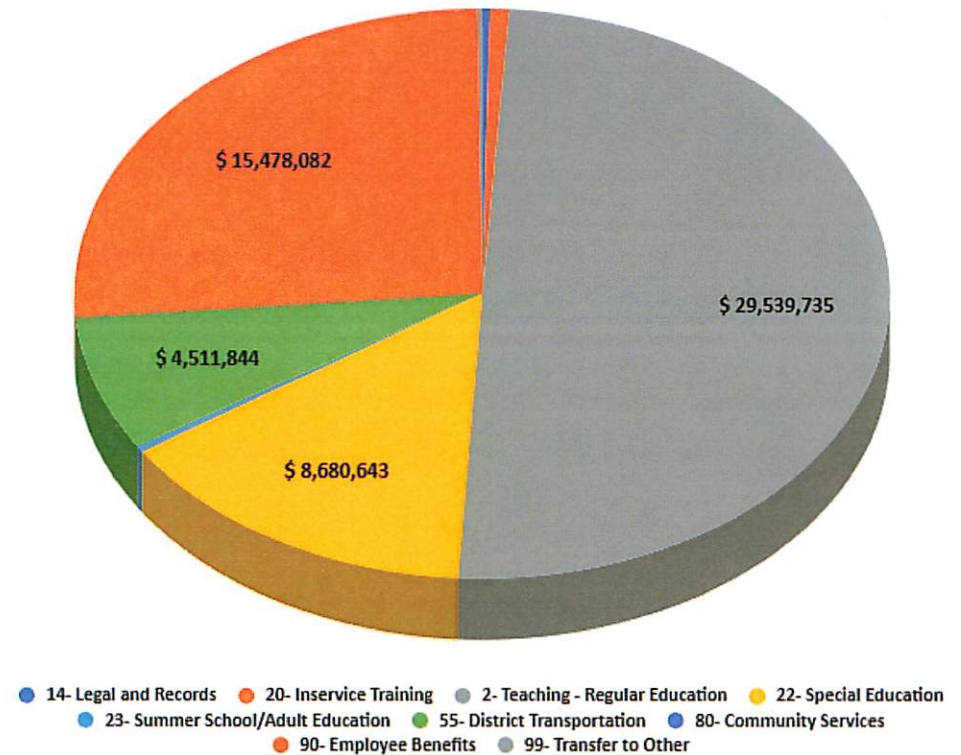


## Three Part Budget

### Program Component

*The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.*

| Function                                                              | 2025-26              | 2026-27              |
|-----------------------------------------------------------------------|----------------------|----------------------|
| 1420 Legal                                                            | \$ 129,000           | \$ 176,337           |
| 2070 Inservice Training - Instruction                                 | \$ 375,538           | \$ 439,410           |
| 2110 Teaching - Regular School                                        | \$ 21,283,593        | \$ 22,242,517        |
| 2250 Program for Students with Disabilities School Age - Year         | \$ 8,053,977         | \$ 8,680,643         |
| 2280 Occupational Education (Grades 9-12)                             | \$ 1,884,945         | \$ 2,060,923         |
| 2330 Teaching - Special Schools                                       | \$ 264,205           | \$ 229,904           |
| 2610 School Library and Audiovisual                                   | \$ 809,733           | \$ 904,172           |
| 2630 Computer Assisted Instruction                                    | \$ 1,378,834         | \$ 1,433,021         |
| 2805 Attendance Regular School                                        | \$ 106,275           | \$ 161,632           |
| 2810 Guidance Regular School                                          | \$ 809,733           | \$ 816,725           |
| 2815 Health Services Regular School                                   | \$ 626,925           | \$ 699,804           |
| 2825 Social Work Services Regular School                              | \$ 6,048             | \$ 11,127            |
| 2830 Pupil Personnel Services Special Schools                         | \$ 1,087,918         | \$ 958,114           |
| 2850 Co-Curricular Activities Regular School                          | \$ 266,200           | \$ 251,700           |
| 2855 Interscholastic Athletics Regular School                         | \$ 975,778           | \$ 920,249           |
| 5510 District Transportation Services                                 | \$ 2,945,997         | \$ 2,997,295         |
| 5530 Garage Building                                                  | \$ 56,650            | \$ 10,900            |
| 5540 Contract or Public Transportation                                | \$ 900,000           | \$ 575,000           |
| 5581 Transportation Services from BOCES                               | \$ 4,000             | \$ 8,400             |
| 8060 Civic Activities                                                 | \$ 17,045            | \$ 5,492             |
| 9010 State Retirement                                                 | \$ 1,016,400         | \$ 902,880           |
| 9020 Teachers Retirement                                              | \$ 2,310,000         | \$ 2,366,000         |
| 9030 Social Security                                                  | \$ 2,348,500         | \$ 2,310,000         |
| 9040 Workers Compensation                                             | \$ 164,500           | \$ 103,946           |
| 9050 Unemployment Insurance                                           | \$ 38,508            | \$ 23,100            |
| 9060 Hospital, Medical and Dental Insurance                           | \$ 8,494,632         | \$ 9,772,156         |
| 9089 Other, (Specify)                                                 | \$ 850,000           | \$ 907,200           |
| 9901 Transfer To School Food Service, Special Aid, Debt or Other Fund | \$ 150,000           | \$ 130,000           |
| <b>Total:</b>                                                         | <b>\$ 57,354,934</b> | <b>\$ 60,098,647</b> |
| <b>Percent Change:</b>                                                | <b>4.78%</b>         |                      |

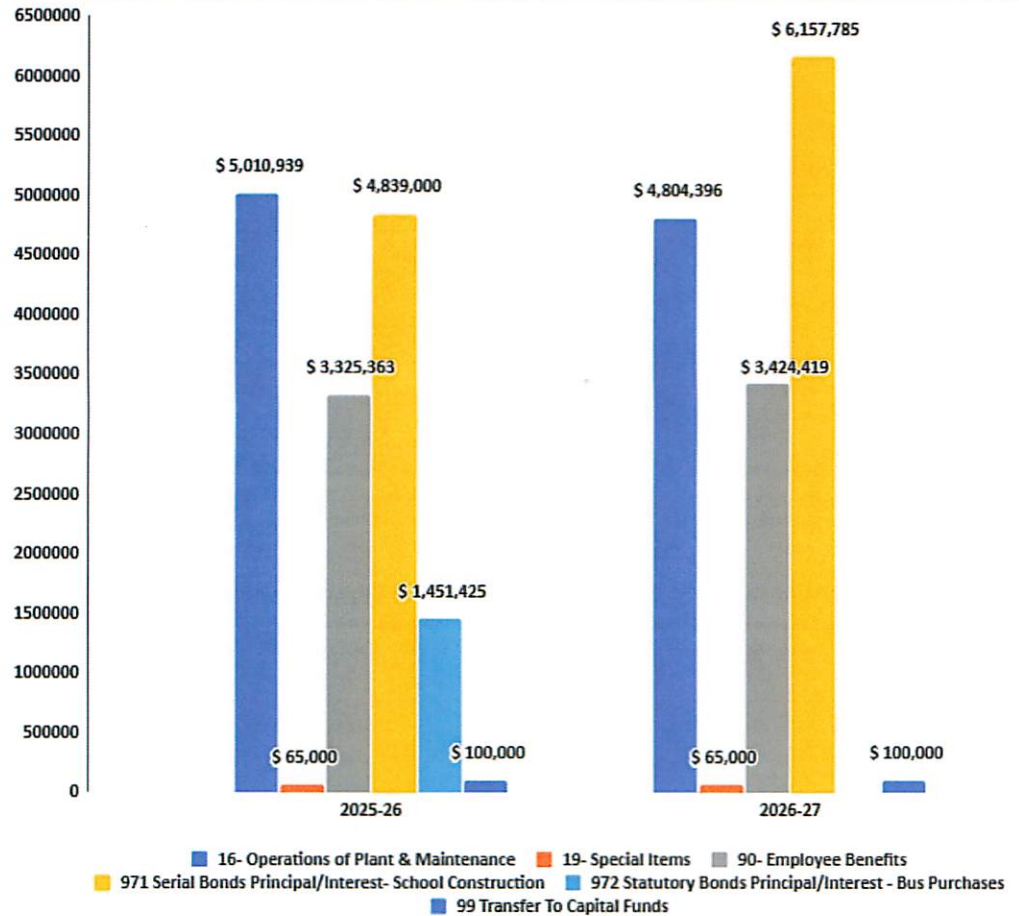


### Three Part Budget

| Capital Component |
|-------------------|
|-------------------|

*The Capital Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.*

| Function                                                             | 2025-26       | 2026-27       |
|----------------------------------------------------------------------|---------------|---------------|
| 1620 Operation of Plant                                              | \$ 3,724,957  | \$ 3,499,975  |
| 1621 Maintenance of Plant                                            | \$ 1,285,982  | \$ 1,304,421  |
| 1964 Refund on Real Property Taxes                                   | \$ 85,000     | \$ 85,000     |
| 9010 State Retirement                                                | \$ 648,000    | \$ 586,080    |
| 9030 Social Security                                                 | \$ 457,500    | \$ 450,000    |
| 9040 Workers Compensation                                            | \$ 305,500    | \$ 192,143    |
| 9050 Unemployment Insurance                                          | \$ 7,501      | \$ 4,500      |
| 9060 Hospital, Medical and Dental Insurance                          | \$ 1,786,862  | \$ 2,057,296  |
| 9089 Other, (Specify)                                                | \$ 120,000    | \$ 134,400    |
| 9711 Serial Bonds Principal/Interest- School Construction            | \$ 4,839,000  | \$ 6,157,785  |
| 9722 Statutory Bonds Principal/Interest - Bus Purchases              | \$ 1,451,425  | \$ -          |
| 9731 Bond Anticipation Notes Principal/Interest- School Construction | \$ -          | \$ -          |
| 9950 Transfer To Capital Funds                                       | \$ 100,000    | \$ 100,000    |
| Total:                                                               | \$ 14,811,727 | \$ 14,571,600 |
| Percent Change:                                                      | -1.62%        |               |
| TOTAL OF COMPONENTS                                                  | \$ 79,321,145 | \$ 81,685,805 |

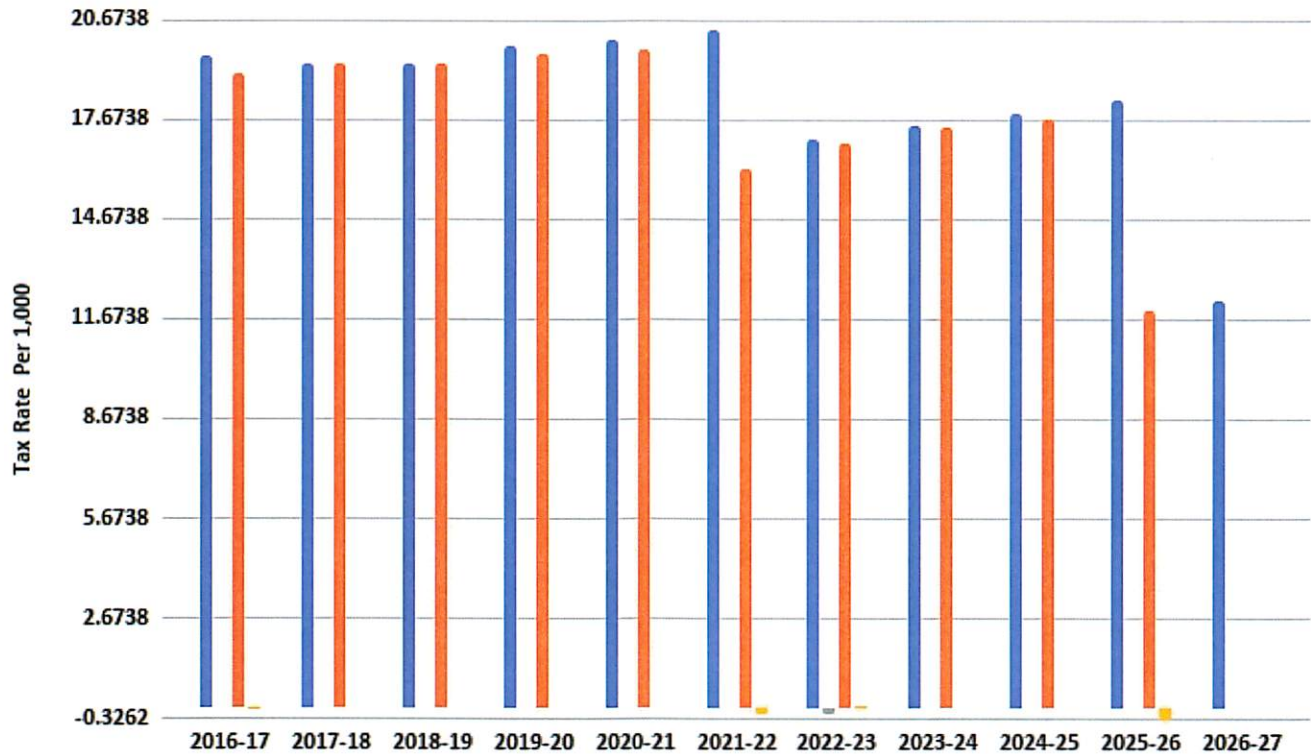


## PROPOSED TAX LEVY AND TAX RATE

### Estimated Amount to be Raised by the Tax Levy

|                                                        | <u>2025-2026</u>     | <u>2026-2027</u>       |
|--------------------------------------------------------|----------------------|------------------------|
|                                                        | <u>Actual Budget</u> | <u>Proposed Budget</u> |
| General Fund Appropriations                            | \$79,321,145         | \$81,685,805           |
| Less: Estimated Revenues Other Than Tax Levy           | \$37,474,630         | \$38,709,435           |
| Estimated Total to be Raised by Real Property Tax Levy | \$41,846,515         | \$42,976,370           |

### 10 Year Tax Rate and % Increase Proposed vs Actual



|                    | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|--------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Projected Tax Rate | 19.6140 | 19.3980 | 19.3751 | 19.8923 | 20.0921 | 20.4126 | 17.1025 | 17.5200 | 17.8700 | 18.2800 | 12.2617 |
| Projected %        | -1.68%  | -1.11%  | -0.12%  | 2.60%   | 0.99%   | 1.57%   | -19.35% | 2.38%   | 1.96%   | 2.24%   | 2.68%   |
| Actual Tax Rate    | 19.0922 | 19.3751 | 19.3778 | 19.6630 | 19.7779 | 16.1968 | 16.9600 | 17.4415 | 17.7204 | 11.9394 |         |
| Actual %           | -3.63%  | 1.48%   | 0.01%   | 1.47%   | 0.58%   | -18.11% | 4.71%   | 2.84%   | 1.60%   | -32.62% |         |

|                              |                 |
|------------------------------|-----------------|
| Assessed Value ***           | \$3,689,391,838 |
| Percent Increase in Budget   | 2.98%           |
| Percent Increase in Tax Levy | 2.70%           |
| Percent Increase in Tax Rate | 2.68%           |

\*\*\* The 2026-2027 proposed tax rate is based on estimated assessment. Final assessment values for calculation of the 2026-2027 tax rate are not available at this time.

### State and Local Support of the Proposed Budget

|              | <u>2025-2026</u>     | <u>2026-2027</u>       |
|--------------|----------------------|------------------------|
|              | <u>Actual Budget</u> | <u>Proposed Budget</u> |
| Local Share  | \$53,719,901         | \$54,869,068           |
| State Share  | \$25,601,244         | \$26,816,737           |
| Total Budget | \$79,321,145         | \$81,685,805           |

## **SCHOOL ACADEMIC REPORT CARDS**

The Grand Island Central School District Academic Report Card is available on the District's website: [grandislandschools.org](http://grandislandschools.org)

## **REQUIRED ATTACHMENTS TO THIS REPORT**

1. District Fiscal Accountability Summary (2023-24, 2024-25 not available yet)
2. 2025 – 2026 Property Tax Report Card
3. 2025 – 2026 Salary: Administrative Compensation Information
4. 2025 – Exemption Impact Report (\$495) for the Town of Grand Island

# GRAND ISLAND CSD

## 2023-24 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

### Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



2,799

THIS SCHOOL



N/A

DISTRICT OR  
DISTRICT OF  
LOCATION



\$21,537.16

### How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

| Current Operation Expenditures | GRAND ISLAND CSD |
|--------------------------------|------------------|
| ✔ 1. Instruction               |                  |
| 1.1 Salaries                   | \$8,771.81       |
| 1.2 Employee Benefits          | \$3,770.52       |

| Current Operation Expenditures                            | GRAND ISLAND CSD   |
|-----------------------------------------------------------|--------------------|
| 1.3 All Other                                             | \$1,817.65         |
| <b>GROUP 1 TOTAL</b>                                      | <b>\$14,359.98</b> |
| ✕ 2. Support Services, Pupils                             |                    |
| 2.1 Salaries                                              | \$463.81           |
| 2.2 Employee Benefits                                     | \$199.37           |
| 2.3 All Other                                             | \$42.68            |
| <b>GROUP 2 TOTAL</b>                                      | <b>\$705.86</b>    |
| ✕ 3. Support Services, Instructional Staff                |                    |
| 3.1 Salaries                                              | \$359.35           |
| 3.2 Employee Benefits                                     | \$154.46           |
| 3.3 All Other                                             | \$243.87           |
| <b>GROUP 3 TOTAL</b>                                      | <b>\$757.68</b>    |
| ✕ 4. Support Services, General Admin                      |                    |
| 4.1 Salaries                                              | \$98.15            |
| 4.2 Employee Benefits                                     | \$42.19            |
| 4.3 All Other                                             | \$36.74            |
| <b>GROUP 4 TOTAL</b>                                      | <b>\$177.08</b>    |
| ✕ 5. Support Services, School Admin                       |                    |
| 5.1 Salaries                                              | \$410.52           |
| 5.2 Employee Benefits                                     | \$176.46           |
| 5.3 All Other                                             | \$35.69            |
| <b>GROUP 5 TOTAL</b>                                      | <b>\$622.67</b>    |
| ✕ 6. Support Services, Operation and Maintenance of Plant |                    |
| 6.1 Salaries                                              | \$867.83           |
| 6.2 Employee Benefits                                     | \$373.03           |

| Current Operation Expenditures                | GRAND ISLAND CSD  |
|-----------------------------------------------|-------------------|
| 6.3 All Other                                 | \$442.15          |
| <b>GROUP 6 TOTAL</b>                          | <b>\$1,683.01</b> |
| ✕ 7. Support Services, Student Transportation |                   |
| 7.1 Salaries                                  | \$740.38          |
| 7.2 Employee Benefits                         | \$318.25          |
| 7.3 All Other                                 | \$338.14          |
| <b>GROUP 7 TOTAL</b>                          | <b>\$1,396.77</b> |
| ✕ 8. Business/Central/Other Support Services  |                   |
| 8.1 Salaries                                  | \$246.13          |
| 8.2 Employee Benefits                         | \$105.80          |
| 8.3 All Other                                 | \$777.18          |
| <b>GROUP 8 TOTAL</b>                          | <b>\$1,129.11</b> |
| ✕ 9. Food services                            |                   |
| 9.1 Salaries                                  | \$172.36          |
| 9.2 Employee Benefits                         | \$74.09           |
| 9.3 All Other                                 | \$221.69          |
| <b>GROUP 9 TOTAL</b>                          | <b>\$468.14</b>   |
| ✕ 10. Enterprise operations                   |                   |
| 10.1 Salaries                                 | \$0.00            |
| 10.2 Employee Benefits                        | \$0.00            |
| 10.3 All Other                                | \$0.00            |
| <b>GROUP 10 TOTAL</b>                         | <b>\$0.00</b>     |
| ✕ 11. Other                                   |                   |
| 11.1 Salaries                                 | \$0.00            |
| 11.2 Employee Benefits                        | \$0.00            |

| Current Operation Expenditures                                                                                                                            | GRAND ISLAND CSD   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
| 11.3 All Other                                                                                                                                            | \$0.00             |
| <b>GROUP 11 TOTAL</b>                                                                                                                                     | <b>\$0.00</b>      |
| ✔ <b>12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)</b> |                    |
| 12.1 Salaries                                                                                                                                             | \$125.19           |
| 12.2 Employee Benefits                                                                                                                                    | \$53.81            |
| 12.3 All Other                                                                                                                                            | \$57.86            |
| <b>GROUP 12 TOTAL</b>                                                                                                                                     | <b>\$236.86</b>    |
| <b>13. Total Expenditures</b>                                                                                                                             | <b>\$21,537.16</b> |

## Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

| School and District Level Expenditures | GRAND ISLAND CSD |
|----------------------------------------|------------------|
| Special Education                      | \$22,280.06      |
| General Education                      | \$18,663.60      |

## Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

"Other Exclusions" include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

| Excluded Expenditures             | GRAND ISLAND CSD |
|-----------------------------------|------------------|
| 1. Charter School Tuition         | \$92,420.81      |
| 2. Debt Service                   | \$6,560,463.81   |
| 3. Other                          | \$3,923,487.56   |
| Percent Excluded from Total       | 15%              |
| Total Expenditures and Exclusions | \$70,858,881.04  |

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THIS DOCUMENT WAS CREATED ON: APRIL 15, 2026, 2:35 PM EST

\*\*\*\*Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.\*\*\*\*

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:  
<http://www.p12.nysed.gov/mgt/serv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2026-27 Budget Notice to: [emscmgts@nysed.gov](mailto:emscmgts@nysed.gov). This will enable us to help correct any formula or data entry discrepancy quickly.

**Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."**

Form Due - April 25, 2026

Form Preparer Name:  
Preparer's Telephone Number:

DR. C. DOUGLAS WHELAN  
716-773-8805

| Shaded Fields Will Calculate                                                                                                                                 | Budgeted<br>2025-26<br>(A) | Proposed Budget<br>2026-27<br>(B) | Percent<br>Change<br>(C) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------|--------------------------|
| Total Budgeted Amount, not including Separate Propositions                                                                                                   | 79,321,145                 | 81,685,805                        | 2.98 %                   |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>                                                                                       | 41,846,515                 | 42,976,370                        |                          |
| B. Tax Levy to Support Library Debt, if Applicable                                                                                                           |                            |                                   |                          |
| C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>                                                                                      |                            |                                   |                          |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable                                                                              |                            |                                   |                          |
| E. Total Proposed School Year Tax Levy (A+B+C-D)                                                                                                             | 41,846,515                 | 42,976,370                        | 2.70 %                   |
| F. Permissible Exclusions to the School Tax Levy Limit                                                                                                       | 2,098,699                  | 2,265,112                         |                          |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>                                                                      | 39,747,816                 | 40,711,258                        |                          |
| H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D) | 39,747,816                 | 40,711,258                        |                          |
| I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>                                                                            | 0                          | 0                                 |                          |
| Public School Enrollment                                                                                                                                     | 2,771                      | 2,778                             | 0.25 %                   |
| Consumer Price Index                                                                                                                                         |                            |                                   | 2.63 %                   |

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

<sup>3</sup> For 2026-27, includes any carryover from 2025-26 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

|                                                                        | Actual 2025-26<br>(D) | Estimated 2026-27<br>(E) |
|------------------------------------------------------------------------|-----------------------|--------------------------|
| Adjusted Restricted Fund Balance                                       | 13,122,804            | 13,122,804               |
| Assigned Appropriated Fund Balance                                     | 6,667,086             | 5,386,076                |
| Adjusted Unrestricted Fund Balance                                     | 3,172,846             | 3,267,432                |
| Adjusted Unrestricted Fund Balance as a<br>Percent of the Total Budget | 4.00 %                | 4.00 %                   |

#### Schedule of Reserve Funds

| Reserve Type | Reserve Name | Reserve<br>Description * | 3/31/26 Actual<br>Balance | 6/30/26 Estimated<br>Ending Balance | Intended Use of the<br>Reserve in the<br>2026-27 School Year<br>(Limit 200<br>Characters)** |
|--------------|--------------|--------------------------|---------------------------|-------------------------------------|---------------------------------------------------------------------------------------------|
|--------------|--------------|--------------------------|---------------------------|-------------------------------------|---------------------------------------------------------------------------------------------|

**Note:** Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

|                                    |         |                                                                                                   |           |   |     |
|------------------------------------|---------|---------------------------------------------------------------------------------------------------|-----------|---|-----|
| Capital                            | 1955329 | For the cost of any object or purpose for which bonds may be issued.                              | 1,955,329 | 0 | N/A |
| Repair                             |         | For the cost of repairs to capital improvements or equipment.                                     |           |   |     |
| Workers Compensation               |         | For self-insured Workers Compensation and benefits.                                               |           |   |     |
| Unemployment Insurance             | 360089  | For reimbursement to the State Unemployment Insurance Fund.                                       | 360,089   | 0 | N/A |
| Reserve for Tax Reduction          |         | For the gradual use of the proceeds of the sale of school district real property.                 |           |   |     |
| Mandatory Reserve for Debt Service | 4040547 | For proceeds from the sale of district capital assets or improvement, restricted to debt service. | 4,040,547 | 0 | N/A |
| Insurance                          | 2000000 | For liability, casualty, and other types of uninsured losses.                                     | 2,000,000 | 0 | N/A |
| Property Loss + (add)              |         | To cover property loss.                                                                           |           |   |     |
| Liability                          |         | To cover incurred liability claims.                                                               |           |   |     |

|                |        |                                 |                                      |                                |     |
|----------------|--------|---------------------------------|--------------------------------------|--------------------------------|-----|
| Tax Certiorari | 124708 | For tax certiorari settlements. | <input type="text" value="124,708"/> | <input type="text" value="0"/> | N/A |
|----------------|--------|---------------------------------|--------------------------------------|--------------------------------|-----|

|                                  |  |                                                                     |                      |                      |  |
|----------------------------------|--|---------------------------------------------------------------------|----------------------|----------------------|--|
| Reserve for Insurance Recoveries |  | For unexpended proceeds of insurance recoveries at fiscal year end. | <input type="text"/> | <input type="text"/> |  |
|----------------------------------|--|---------------------------------------------------------------------|----------------------|----------------------|--|

|                                    |         |                                                                               |                                        |                                |     |
|------------------------------------|---------|-------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----|
| Employee Benefit Accrued Liability | 1505394 | For accrued 'employee benefits' due to employees upon termination of service. | <input type="text" value="1,505,394"/> | <input type="text" value="0"/> | N/A |
|------------------------------------|---------|-------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----|

|                         |         |                                                                                            |                                        |                                |     |
|-------------------------|---------|--------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----|
| Retirement Contribution | 3136537 | For employer retirement contributions to the State and Local Employees' Retirement System. | <input type="text" value="3,136,537"/> | <input type="text" value="0"/> | N/A |
|-------------------------|---------|--------------------------------------------------------------------------------------------|----------------------------------------|--------------------------------|-----|

|                               |  |                                                                                                                         |                      |                      |  |
|-------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|--|
| Reserve for Uncollected Taxes |  | For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year. | <input type="text"/> | <input type="text"/> |  |
|-------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|--|

|                                 |  |  |                      |                      |  |
|---------------------------------|--|--|----------------------|----------------------|--|
| Single Other Reserve<br>+ (add) |  |  | <input type="text"/> | <input type="text"/> |  |
|---------------------------------|--|--|----------------------|----------------------|--|

\* **NYSED Reserve Guidance:**  
**[http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve\\_funds.pdf](http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf)**

**OSC Reserve Guidance:**  
**<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>**

**\*\*Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2026-27. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Form Due May 12, 2026

2026-2027 Salary Threshold =  
\$179,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2026-2027.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nyused.gov](mailto:EMSCMGTS@nyused.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should not reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2026-2027 School Year

Sections 1608 and 1716 of the Education Law  
(Please read the instructions and definitions before completing this form.)

| Title                        | Salary  | Employee Benefits | Other Remuneration |
|------------------------------|---------|-------------------|--------------------|
| 1. Superintendent of Schools | 206,000 | 59,149            | 4,300              |

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents

(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

|     |                                                |         |        |  |
|-----|------------------------------------------------|---------|--------|--|
| 2.  | ASSISTANT SUPERINTENDENT FOR SPECIAL EDUCATION | 155,000 | 43,824 |  |
| 3.  | ASSISTANT SUPERINTENDENT FOR CURRICULUM        | 149,865 | 42,373 |  |
| 4.  |                                                |         |        |  |
| 5.  |                                                |         |        |  |
| 6.  |                                                |         |        |  |
| 7.  |                                                |         |        |  |
| 8.  |                                                |         |        |  |
| 9.  |                                                |         |        |  |
| 10. |                                                |         |        |  |
| 11. |                                                |         |        |  |
| 12. |                                                |         |        |  |
| 13. |                                                |         |        |  |
| 14. |                                                |         |        |  |
| 15. |                                                |         |        |  |
| 16. |                                                |         |        |  |
| 17. |                                                |         |        |  |
| 18. |                                                |         |        |  |
| 19. |                                                |         |        |  |
| 20. |                                                |         |        |  |
| 21. |                                                |         |        |  |
| 22. |                                                |         |        |  |
| 23. |                                                |         |        |  |
| 24. |                                                |         |        |  |
| 25. |                                                |         |        |  |
| 26. |                                                |         |        |  |
| 27. |                                                |         |        |  |
| 28. |                                                |         |        |  |
| 29. |                                                |         |        |  |
| 30. |                                                |         |        |  |
| 31. |                                                |         |        |  |
| 32. |                                                |         |        |  |
| 33. |                                                |         |        |  |
| 34. |                                                |         |        |  |
| 35. |                                                |         |        |  |

**NYS - Real Property System**  
County of Erie

**Assessor's Report - 2025 - Prior Year File**  
**S495 Exemption Impact Report**  
**School District Summary**

**RPS221V04/L001**  
**Date/Time - 6/30/2025 21:37:44**  
**Total Assessed Value 3,705,978,491**

**School District - 144601 Grand Island Cent**

**Equalized Total Assessed Value 3,705,978,491**

| Exemption Code | Exemption Name                 | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                | RPTL 404(1)         | 5                    | 26,140,200                          | 0.71                      |
| 13100          | CO - GENERALLY                 | RPTL 408(1)         | 19                   | 581,200                             | 0.02                      |
| 13500          | TOWN - GENERALLY               | RPTL 408(1)         | 87                   | 34,591,500                          | 0.93                      |
| 13800          | SCHOOL DISTRICT                | RPTL 408            | 12                   | 43,363,900                          | 1.17                      |
| 14100          | USA - GENERALLY                | RPTL 400(1)         | 1                    | 30,000                              | 0.00                      |
| 14110          | USA - SPECIFIED USES           | STATE L 54          | 1                    | 2,600,000                           | 0.07                      |
| 18020          | MUNICIPAL INDUSTRIAL DEVAGENC  | RPTL 412-a          | 2                    | 2,021,000                           | 0.05                      |
| 21600          | RES OF CLERGY - RELIG CORP OWN | RPTL 462            | 1                    | 266,000                             | 0.01                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 16                   | 17,128,900                          | 0.46                      |
| 25120          | NONPROF CORP - EDUCI(CONST PRO | RPTL 420-a          | 1                    | 2,950,000                           | 0.08                      |
| 25130          | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a          | 1                    | 74,500                              | 0.00                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a          | 9                    | 4,434,000                           | 0.12                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 4                    | 1,616,000                           | 0.04                      |
| 26100          | VETERANS ORGANIZATION          | RPTL 452            | 2                    | 366,200                             | 0.01                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)         | 5                    | 3,694,300                           | 0.10                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 6                    | 700,000                             | 0.02                      |
| 28110          | NOT-FOR-PROFIT HOUSING COMPANY | RPTL 422            | 2                    | 6,300,000                           | 0.17                      |
| 41120          | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a          | 442                  | 5,304,000                           | 0.14                      |
| 41124          | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a          | 23                   | 276,000                             | 0.01                      |
| 41130          | ALT VET EX-WAR PERIOD-COMBAT   | RPTL 458-a          | 352                  | 7,040,000                           | 0.19                      |
| 41134          | ALT VET EX-WAR PERIOD-COMBAT   | RPTL 458-a          | 22                   | 440,000                             | 0.01                      |
| 41140          | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a          | 244                  | 9,393,825                           | 0.25                      |
| 41144          | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a          | 13                   | 500,300                             | 0.01                      |
| 41300          | PARAPLEGIC VETS                | RPTL 458(3)         | 2                    | 691,000                             | 0.02                      |
| 41400          | CLERGY                         | RPTL 460            | 5                    | 7,500                               | 0.00                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 1                    | 63,554                              | 0.00                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 6                    | 576,747                             | 0.02                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467            | 78                   | 11,966,550                          | 0.32                      |
| 41806          | PERSONS AGE 65 OR OVER         | RPTL 467            | 60                   | 4,662,300                           | 0.13                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 1,301                | 112,016,100                         | 3.02                      |
| 41854          | BASIC STAR 1999-2000           | RPTL 425            | 2,373                | 71,160,000                          | 1.92                      |
| 47610          | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b          | 4                    | 840,875                             | 0.02                      |
| 49500          | SOLAR OR WIND ENERGY SYSTEM    | RPTL 487            | 5                    | 12,031,894                          | 0.32                      |

Equalized Total Assessed Value 3,705,978,491

School District - 144601 Grand Island Cent

| Exemption Code                                   | Exemption Name | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|----------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 50000                                            | SYSTEM CODE    | STATUTORY AUTH NOT DEFINED | 1                    | 400,000                             | 0.01                      |
| Total Exemptions Exclusive of System Exemptions: |                |                            | 5,105                | 383,832,345                         | 10.38                     |
| Total System Exemptions:                         |                |                            | 1                    | 400,000                             | 0.01                      |
| Totals:                                          |                |                            | 5,106                | 384,232,345                         | 10.37                     |

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_