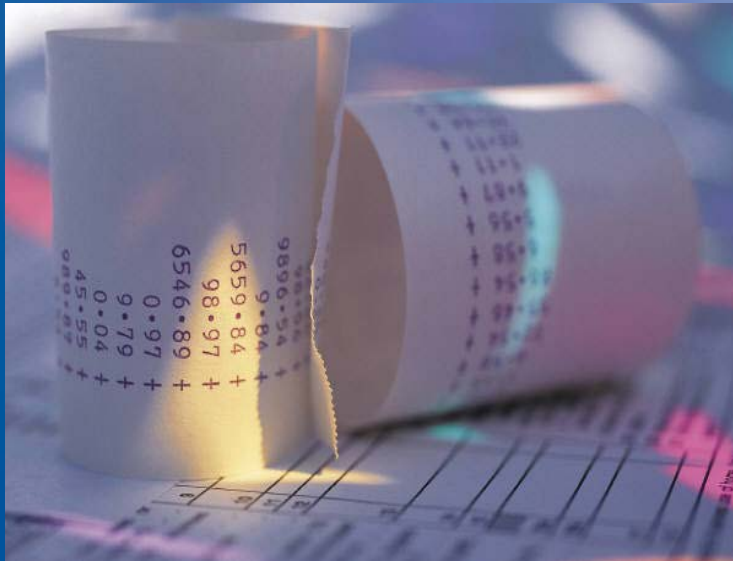


2018 – 2019 Budget Presentation

Board of Education
April 17, 2018





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.

Agenda

- Proposed Budget
 - 2018 – 2019 Recommended Items
 - Summary of Revenues
 - Tax Cap
 - Recommended Budget

- Bus Proposition

- Budget Recap

- Budget Calendar



2018 – 2019

Recommended Items

2018-19 BUDGET RECOMMENDATIONS

<u>Instructional/Building Based</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>High School</u>				
ISS Teaching Assistant FTE (.5 - 1.0)	X		\$ 12,000	Position is combined with .6 English - Recommended
Business Program - internships	X		\$ 5,000	Recommended
Technology Program - Drones	X		\$ 5,000	Recommended
Thoughtful Ed/Kagan PD Program	X		\$ 10,000	Recommended
HS/MS Evening Hall Monitor (.5)	X		\$ 13,500	Recommended
			\$ 45,500	
<u>Middle School</u>				
Special Education Teacher (.4 to 1.0)	X		\$ 20,000	Recommended
Thoughtful Ed PD Program	X		\$ 20,000	Recommended
Online Summer School Program	X		\$ 7,000	Recommended
School Counselor		X		Future Consideration
			\$ 47,000	
<u>Sidway Elementary</u>				
FT Psychology (.8 - 1.0)		X		Future Consideration
Summer Literacy Program		X		Future Consideration
1st Grade Teacher		X		Future Consideration
Move 2nd Grade to Sidway		X		Future Consideration (Capital)
			\$ -	

<u>Instructional/Building Based</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
<u>Kaegebein Elementary</u>				
Social Worker (.5 - 1.0)	X		\$ 35,000	Recommended (District Wide Resource)
AV Club Advisor		X		Future Consideration <input type="checkbox"/>
CGI Training	X			Fund Through Title 1 Grant
Chrome Books - 4th/5th grade	X			Smart Schools/Title Grants
			\$ 35,000	
<u>Huth Elementary</u>				
Psychologist (.5 - 1.0)		X		Future Consideration <input type="checkbox"/>
Reading Teacher to replace Reading TA		X		Future Consideration <input type="checkbox"/>
			\$ -	
<u>District</u>				
District-wide Instructional Coach (TOSA)	X		\$ 70,000	Recommended
Stem Instructional Coach (TOSA)		X		Future Consideration
Music Department Equipment Funding	X		\$ 11,000	Recommended
Music Department - Sound Barriers (Shells)		X		Future Capital Project
Music Department - Uniforms		X		Future Consideration
.4/.6 Teacher - 1.0 (8:1:1)	X			See Middle School Plan
Summer School Special Ed (grades 6-12)	X		\$ 25,000	Personnel and Transportation
Decrease 1.6 Boces - 1.0 GI Staff - ENL	X		\$ 10,000	Recommended
Psychology Intern - NU		X		Future Consideration
Benefits Coordinator		X		Reviewing SRP resources
PD for SRP/Budget for HR	X		\$ 12,000	Recommended
TOTAL			\$ 128,000	
Instructional Total			\$ 255,500	

CURRENT YEAR REQUEST

<u>Operations</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
HS - Furniture	X		\$ 10,000	Recommended
HS - Security Film Protection Covering at Entrance Doors	X		\$ 25,000	Recommended District Wide
Huth - Auditorium		X		Future Capital Project
Huth - Parking Lot Lights	X			Recommend via B&G Budget
Huth - Security Cameras	X		\$ 35,000	Recommended District Wide
Huth/Kaeg - Lunch Monitors		X		Future Consideration
Kaeg - Security Film Protection Covering at Entrance Doors	X			Recommended District Wide
Kaeg - Cafeteria Tables and Chairs	X		\$ 10,000	Recommended
Classrooms)	X		\$ 5,000	Recommended
Kaeg/Sidway - Sound Systems for Classrooms	X		\$ 10,000	Recommended
Kaeg - Painting/Repairing Rooms/floors (3-4 per/yr)		X		Future Capital Project
Sid - Doors in Auditorium/Multi-Purpose Room		X		Future Capital Project
Sid - Barrier between playground/ring road	X			Phase 4
Sid - Repair north stairs	X			Phase 4
Sid - Security Film Protection Covering at Entrance Doors	X			Recommended District Wide
Sid - New Door outside of Library		X		Future Capital Project
Sid - Cafeteria Doors		X		Future Capital Project
B&G - Sidway Roof	X		\$ 25,000	Recommended
B&G - Tennis Courts		X		Future Capital Project
Total			\$ 120,000	

2018-19 BUDGET RECOMMENDATIONS

<u>Operations</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Huth and Kaegebein Seal and Stripe Parking Lots	X		\$ 40,000	Recommended
MS - Furniture Replacement Plan	X		\$ 10,000	Recommended
MS - Painting Plan	X			Buildings and Grounds Budget
MS - Move Main Office, Counseling Center and Health Office to Main Entrance for Safety Reason		X		Future Capital Project
MS - New Lockers - throughout MS		X		Future Capital Project
MS - New Carpet - Main Office		X		Future Capital Project
MS - Classroom door locks		X		Future Capital Project
MS - Cafeteria Furniture		X		Future Consideration
B&G - Spray Washer	X		\$ -	Done
B&G - Account Clerk Typist		X		Phase 4
B&G - Supplies		X		Future Consideration
Food Service - Replace Walk-in Freezer		X		Future Consideration
Transfer to Capital Fund - HS "New" Gymnasium Roof	X		\$ 100,000	Recommended
Food Service -Replace Kitchen Equipment/Deficit Reduction		X	\$ 40,000	Recommended
IT - Air Conditioning in Wiring Closets	X		\$ 25,000	Recommended - District Wide
Entry Door Security System	X		\$ 14,000	Recommended - District Wide
IT - Security Camera's (HS/MS Complex)		X		District Wide
			\$ 229,000	

2018-19 BUDGET RECOMMENDATIONS

<u>Athletics</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Scoreboards - Main Gym	X		\$ 21,000	Recommended
Swimming Pool Diving Board	X		\$ 5,000	Recommended
Swimming Pool Touch Pads	X		\$ 6,000	Recommended
Rugby - Club Sport		X		Future Consideration
Modified Soccer		X		Future Consideration
TOTAL			\$ 32,000	
<u>Other</u>	<u>2018-19</u>	<u>2019 & Beyond</u>	<u>Cost (\$)</u>	<u>Notes</u>
Strategic Plan	X		\$ 20,000	Recommended
Electronic Voter Registration System		X		Future Consideration
Board Doc's Pro - With Policy Service Support	X		\$ 12,400	Recommended
SRO (To cover any potential gap in 2019)				Not Needed
TOTAL			\$ 32,400	
<u>Total Operational</u>			\$ 668,900	

Summary of All Revenues

DESCRIPTION	BUDGETED 2016-17	BUDGETED 2017-18	BUDGETED 2018-19	AMOUNT CHANGE	PERCENT
Real Property Tax Levy	\$32,281,397	\$33,126,393	\$33,463,153	\$336,760	1.02%
State Aid	\$14,802,160	\$15,168,214	\$15,478,433	\$310,219	2.05%
State Building Aid-Prior Reconstruction Projects	\$1,933,479	\$2,433,479	\$3,817,000	\$1,383,521	56.85%
State Building Aid-EPC	\$0	\$0	\$0	\$0	0.00%
State Building Aid-\$51M Project	\$2,400,809	\$2,400,809	\$0	(\$2,400,809)	-100.00%
State Building Aid-New Reconstruction Project	\$0	\$0	\$0	\$0	0.00%
Sales Tax	\$2,985,000	\$2,985,000	\$2,985,000	\$0	0.00%
State Aid-BOCES	\$1,327,000	\$1,327,000	\$1,440,000	\$113,000	8.52%
Interest	\$50,000	\$50,000	\$50,000	\$0	0.00%
In-Lieu of Taxes	\$120,000	\$70,000	\$70,000	\$0	0.00%
Tuition-Foster & Other Districts	\$115,000	\$115,000	\$115,000	\$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	\$100,000	\$100,000	\$100,000	\$0	0.00%
Other Receipts	\$333,300	\$333,300	\$333,300	\$0	0.00%
Reserve for Tax Reduction	\$0	\$0	\$0	\$0	0.00%
Retirement Contribution Reserve (ERS)	\$1,000,000	\$1,000,000	\$1,000,000	\$0	0.00%
Reserve for Unemployment Benefits	\$69,826	\$69,826	\$69,826	\$0	0.00%
Reserve for Employee Benefits Liability	\$650,000	\$650,000	\$650,000	\$0	0.00%
Reserve for Workers Compensation	\$0	\$0	\$0	\$0	0.00%
Reserve for Debt-New Reconstruction Project	\$860,000	\$860,000	\$860,000	\$0	0.00%
Reserve for Debt Service	\$0	\$0	\$100,000	\$100,000	100.00%
Community Education Tuition & Fees	\$0	\$0	\$0	\$0	0.00%
Fund Balance	\$1,950,000	\$1,950,000	\$1,950,000	\$0	0.00%
BASIC BUDGET	\$60,977,971	\$62,639,021	\$62,481,712	(\$157,309)	-0.25%
PROPOSITION - Bus Replacement	\$0	\$0	\$0	\$0	0.00%

Calculating the Tax Cap

<u>BASE FORMULA</u>	
Prior Year Tax Levy	33,126,393
X	
Tax Base Growth Factor	1.0064
	33,338,401
+ Pilots Receivable in Fiscal Year	70,000
- Capital Tax Levy Current Year	(1,430,146)
Taxes Levied for Exemptions Prior Year (Not ERS & TRS)	0
	31,978,255
*	
Allowable Levy Growth Factor	2.00%
- Pilots Estimated Next Year	(70,000)
Allowable Tax Carry Over	
Debt Service	0
=	
Tax Levy Limit	32,547,820

<u>EXCLUSIONS</u>	
COURT ORDERS	-
JUDGMENTS IN EXCESS OF 5% OF LEVY	-
PENSION FUNDS OVER 2% POINTS (ERS)	
CAPITAL TAX LEVY	915,375
TOTAL EXCLUSIONS	
TOTAL TAX LEVY to Local Cap	33,463,196
Levy Increase to Cap	\$336,803
Local Tax Levy Cap Percentage	1.02%

<u>Revenues:</u>		<u>2018-19</u>
	State Aid	\$16,918,433
	Building Aid	3,817,000
	Sales Tax	2,985,000
	Other Revenue	668,300
	Reserves	4,629,826
	Total Revenues before tax levy	\$ 29,018,559
<u>Expenses:</u>		
<u>Salaries</u>	GITA - Teachers	\$20,968,374
	Admin	1,542,324
	SRP - Service	6,990,372
	Total All Salaries	\$29,501,069
<u>Benefits:</u>	Health Insurance Cost	\$8,252,198
	ERS	1,109,583
	TRS	2,658,953
	Other Benefits	3,072,796
	Total All Benefits	\$15,093,530
<u>Other Costs</u>	Debt Service	\$5,128,565
	Other	12,089,648
	Total All Other Costs	\$17,218,213
	2018-2019 Requests	\$668,900
	Total Expenses:	\$ 62,481,712
<u>Tax Levy</u>	Anticipated Tax Levy	\$ 33,463,153
	Actual Tax Cap	1.02%

2018- 2019 Proposition

DESCRIPTION	BUDGETED	BUDGETED	AMOUNT	
	2017-2018	2018-2019	CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$646,327	\$650,000	\$3,673	0.6%

- 3 – 65 Passenger Buses
- 2 – 30 Passenger Buses
- 1 – 30 Passenger/5 WC Van
- 2 – Ford F250/350 4X4–B & G



2018 – 2019 Budget Recap

DESCRIPTION	BUDGETED 2016-2017	BUDGETED 2017-2018	BUDGETED 2018-2019	AMOUNT CHANGE
REAL PROPERTY TAX LEVY	\$32,281,397	\$33,126,383	\$33,463,153	\$336,770
BASIC BUDGET	\$60,977,971	\$62,639,021	\$62,481,712	(\$157,309)

Percent of Budget by Component		
	2017-2018	2018-2019
Administrative	8.30%	8.90%
Program	72.68%	71.30%
Capital	19.02%	19.90%

Administrative Cap Calculation		
Total Cap Amount	\$50,065,862	11.08%

Grand Island Central School District Proposed Tax Rates

	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>		
<u>Tax Rates</u>	<u>2016-2017</u>	<u>2017-18</u>	<u>2018-19</u>	<u>\$ Change</u>	<u>% Change</u>
	\$19.09	\$19.38	\$19.57	\$0.20	1.01%
<u>Tax Bill</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>\$ Change</u>	<u>% Change</u>
Assessed Value	\$180,000	\$180,000	\$180,000		
Star	\$30,000	\$30,000	\$30,000		
Taxable Value	\$150,000	\$150,000	\$150,000		
Tax Rate	\$19.09	\$19.38	\$19.57	\$0.20	1.01%
Tax Bill	\$2,864	\$2,906	\$2,936	\$29.25	1.01%



2018-19

Budget Development Sessions

Special Budget Study Workshops

- ❑ February 12, 2018
- ❑ March 12, 2018
- ❑ April 9, 2018 - Possible Budget Adoption
- ❑ April 17, 2018 - Mandatory Budget Adoption Date

Regular Board Meetings

- ❑ February 26, 2018
- ❑ March 26, 2018
- ❑ May 7, 2018 - Budget Public Hearing

Community Budget Vote and Board Seat Elections

- ❑ May 15, 2018



2018 – 2019 Budget Approval

Revenues	\$62,481,712
Expenditures	\$62,481,712

Questions / Comments

The mission of the Grand Island Central School District is to foster academic excellence, personal growth and social responsibility.

