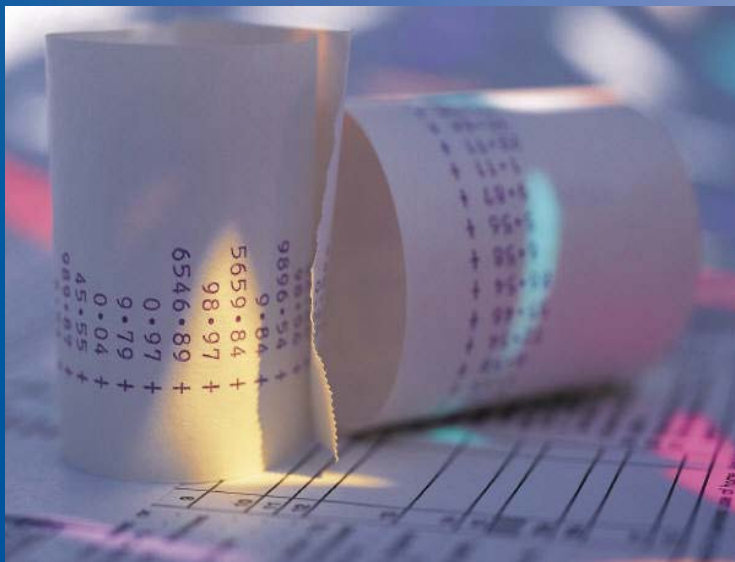


# 2015 – 2016 Third Budget Presentation

## Aligning the Budget with Board Priorities March 23, 2015



# Budget Meeting Dates

- **January 26<sup>th</sup> – 7:30 – Initial Draft Budget Meeting**
  - Presentation of a detailed budget based on Governor Cuomo’s 1/21/15 proposal.
  - The Board can provide direction on major expenditure categories and on the proposed tax levy.
- **Monday, February 23<sup>rd</sup> – 7:30**
  - Incorporate instructional/operational needs into budget process.
  - Receive additional input from Board.
- **Monday, March 23<sup>rd</sup> – 7:30**
  - **Incorporate Legislative state aid projections into budget (if available).**
  - Receive additional input from Board.
- **Monday, April 13<sup>th</sup>**
  - Tentative budget adoption at the regularly scheduled Board Meeting.
- **Tuesday, April 21<sup>th</sup>**
  - Board meeting. Last possible date to adopt budget
- **Monday, May 11<sup>th</sup>**
  - Public Budget Hearing and “meet the candidates”.
- **Tuesday, May 19<sup>th</sup>**
  - Uniform statewide budget vote and BOE election.



# February 23, 2015

## Budget Assumptions

### ■ Revenue Assumptions

- Small increase in Foundation Aid - 2.5% - \$400,000
- Increase in Building Aid - \$650,000
- Tax Levy Cap of 3.19% - \$985,000
- **Continue Current Reserve Allocation - \$4,970,000**

### ■ Expenditure Assumptions

- Salary Increase: \$750,000
- Health Care - 6.0% Increase: \$410,000
- Debt Service - \$1,345,000 Increase
- TRS - 3.95% Decrease - (\$585,000)
- ERS - 2.0% Decrease - (\$90,000)

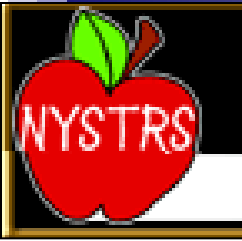
***Based upon conservative thinking regarding State Aid Increases, TRS contributions and Retirements.***

# Calculating the Tax Cap: DRAFT

<u>BASE FORMULA</u>	
Prior Year Tax Levy	30,807,924
X	
Tax Base Growth Factor	1.0054
	30,974,286
+ Pilots Receivable in Fiscal Year	330,000
- Capital Tax Levy Current Year	(581,850)
Taxes Levied for Exemptions Prior Year (Not ERS & TRS)	0
	30,722,436
*	
Allowable Levy Growth Factor	1.62222
- Pilots Estimated Next Year	(120,000)
Allowable Tax Carry Over	
Debt Service	0
=	
Tax Levy Limit	31,100,816

<u>EXCLUSIONS</u>	
COURT ORDERS	-
JUDGMENTS IN EXCESS OF 5% OF LEVY	-
PENSION FUNDS OVER 2% POINTS (ERS)	
CAPITAL TAX LEVY	403,417
TOTAL EXCLUSIONS	
TOTAL TAX LEVY to Local Cap	31,504,233

Levy Increase to Cap	\$696,309
Local Tax Levy Cap Percentage	2.26%



# Retirement Rates (TRS/ERS)

## TRS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2010-11	8.62%			\$1,656,518	\$23,993
2011-12	11.11%	2.49%	29%	\$2,152,389	\$495,871
2012-13	11.84%	0.73%	7%	\$2,333,555	\$181,166
2013-14	16.50%	4.66%	39%	\$3,340,942	\$1,007,387
2014-15	17.53%	1.03%	6%	\$3,611,450	\$270,508
<b>2015-16*</b>	<b>13.50%</b>	<b>-4.03%</b>	<b>-23%</b>	<b>\$3,027,352</b>	<b>-\$584,098</b>

\* estimated in January 2015

## ERS Contributions

	Employer Rate	Change in Rate	% Change in Rate	Total Cost	Change in Cost
2010-11	12.00%			\$736,367	\$109,731
2011-12	16.30%	4.30%	36%	\$966,439	\$230,072
2012-13	18.90%	2.60%	16%	\$1,154,138	\$187,699
2013-14	20.90%	2.00%	11%	\$1,273,574	\$119,436
2014-15	20.30%	-0.60%	-3%	\$1,242,235	-\$31,339
<b>2015-16*</b>	<b>18.90%</b>	<b>-1.40%</b>	<b>-7%</b>	<b>\$1,149,090</b>	<b>-\$93,145</b>

\* estimated in January 2015

# Reserve Activity

## 2014-2015 Year End

Fund Balances	Fund Balance June 30, 2010	Fund Balance June 30, 2011	Fund Balance June 30, 2012	Fund Balance June 30, 2013	Fund Balance June 30, 2014
<b>Restricted:</b>					
Capital Projects	8,130,289	8,180,770	7,994,215	6,013,297	1,184,516
Debt Service	696,904	3,519,835	3,176,644	2,641,992	2,433,046
Employee Benefits	4,707,376	4,736,604	5,033,823	5,045,838	4,278,781
Retirement Cont. (ERS)	652,900	1,560,774	2,252,316	1,857,692	1,461,024
Unemployment Insurance	102,568	203,826	253,826	254,432	254,888
<b>Committed:</b>					
Tax Certiorari	-	131,989	302,543	303,265	303,265
<b>Assigned:</b>					
Designated for Subsequent Years	2,643,619	2,783,775	2,250,000	2,250,000	2,250,000
Other Purposes (Emcumbrances)	102,501	435,781	130,173	85,424	58,505
Unassigned	2,075,249	1,978,459	2,123,191	2,176,702	2,232,678
<b>Total Fund Balances:</b>	<b><u>19,111,406</u></b>	<b><u>23,531,813</u></b>	<b><u>23,516,731</u></b>	<b><u>20,628,642</u></b>	<b><u>14,456,703</u></b>

## State Aid Forecast

- The Governor's Budget includes a \$1.1 billion increase in aid (4.8%) and conditioning it on the implementation of education reforms, including improvements to the systems for teacher evaluation, tenure, certification and preparation as well as providing authority to truly improve failing schools and providing increased support and accountability to charter schools.
- The Assembly proposed a state aid increase of nearly \$1.8 billion for 2015-16, representing a figure that's more than \$700 million above the Governor's proposal. Increase Foundation Aid by \$1 billion, including more than \$450 million in GEA restoration, eliminating nearly half of the current GEA. Fully-fund expense-based aids, such as transportation aid and BOCES aid.
- The Senate budget completely eliminates the \$1 billion that remains of the Gap Elimination Adjustment (GEA) scheme imposed in 2010, and increases state school aid over what the Governor proposed in his Executive Budget by \$800 million. The additional \$1.9 billion school aid increase is also distributed fairly and equitably to every region of the state.





# Expenditure Updates

Area	February Assumption	March Update
<b>Teacher Retirement Employer Contribution</b>	<b>Original Assumption:</b>  4.03% Decrease: From 17.53% to 13.50%  Decrease of \$585,000	<b>Contribution Rate Set:</b>  13.26% contribution rate or .25% decrease - <b>reduce budgeted expenditures by \$100,000.</b>
<b>Teacher/Administrator Retirements</b>	No Teacher Retirements	Possibly four teacher retirements: <b>reduce budgeted expense an additional \$240,000.</b>
<b>Health Care Premiums</b>	Assumed 6% premium rate increase	<b>5.9% Rate increase for 2015-2016. \$30,000 savings.</b>



# Grand Island CSD – Today and Future Outlook

- Enrollment Impact on Program – increase/decrease specific classes/classrooms, departments/areas to meet current and future needs of students.
- Special Education – program expansion in last 5 years and beyond.
- Impact of Capital Project on Operations
  - Upgrade and expansion of physical plant
  - Technology infusion and infrastructure
- Smart Schools Allocation – when/how do we incorporate into instructional and operation plans?
- ESL Regulations and Growing Population
- Athletics

# Program/Operational Enhancements Requested

<u>Instructional</u>	<u>Period to Implement</u>		<u>Cost with benefits</u>
	<u>Short Term (1-2yrs)</u>	<u>Long Term (3-5yrs)</u>	
Elementary Teachers - 3	X		\$ 210,000
Speech Teachers - 2	X		\$ 140,000
Music Teacher	X		\$ 70,000
Technology Teacher	X		\$ 70,000
			<b>\$ 490,000</b>
<u>Operations</u>	<u>Short Term (1-2yrs)</u>	<u>Long Term (3-5yrs)</u>	<u>Cost with benefits</u>
5-yr Facilities Plan	X		\$ 100,000
Technician Position - IT	X	X	\$ 2,000
Stipend to Fund DECA	X		\$ 1,500
12 month Nurse - HS	X		\$ 4,200
Hall Monitor - FT - HS	X		\$ 15,000
Cleaner - FT - Tech Wing	X		\$ 35,000
Furniture Replacement		X	\$ 20,000
Locks on doors	X	X	\$ 15,000
			<b>\$ 192,700</b>
<b>Total</b>			<b>\$ 682,700</b>

# Program/Operational Enhancements Requested

<u>Athletics</u>	<u>Period to Implement</u>		<u>Cost with benefits</u>
	<u>Short Term (1-2yrs)</u>	<u>Long Term (3-5yrs)</u>	
Athletic Director	X		\$ 30,000
Girls Hockey	X		\$ 3,000
JV Lacrosse Coach	X		\$ 2,500
Asst Cross Country Coach (B/G)	X		\$ 6,500
			<b>\$ 42,000</b>
<u>Other</u>	<u>Short Term (1-2yrs)</u>	<u>Long Term (3-5yrs)</u>	<u>Cost with benefits</u>
Enrollment	X	X	
Union Negotiations	X	X	
ESL Regulations		X	
Smart Schools		X	
SRO	X	X	

# Instructional

Position	Rationale	Cost
General education teacher (Sidway)	Class size reduction at Grade 1	<b>\$70,000</b>
General education teacher (Kaegebein)	Class size reduction	<b>\$70,000</b>
Special Education Teacher Assistant at Sidway	Need for two co-teach classrooms at each grade level	<b>\$50,000</b>
Elementary general education teacher (Sidway)*	Class size reduction in Grade 1	<b>\$70,000</b>
Elementary general education teacher (Kaegebein)*	Class size reduction	\$70,000
Music Teacher	Status quo program; comprehensive review of course offerings - type and frequency	\$70,000
Speech at Sidway & Kaegebein	Increase in services for early intervention and language development & support Response to Intervention (Rtl)	\$70,000
Technology Teacher	20,000 square foot addition in high school	<u>\$70,000</u>
<b>Total</b>		<b>\$540,000</b>

# Operations

Item/Position	Rationale	Cost
5-Year Facilities	SED Requirement	<b>\$100,000</b>
Technician Position (IT Department )	Organizational need	<b>\$2,000</b>
Stipend - MS DECA	Program Expansion	<b>\$1,500</b>
12 month Registered Professional School Nurse	Additional supports	<b>\$4,200</b>
Hall Monitor - High School	Program enhancement	\$15,000
Cleaner - High School	Facilities maintenance - 20,000 square foot addition	\$35,000
Door Lock Replacement	Safety	\$15,000
Furniture Replacement	Organizational Need	<u>\$20,000</u>
<b>Total</b>		<b>\$192,700</b>

# Athletics

Item/Position	Rationale	Cost
Girls Hockey	Expansion of Program	<b>\$3,000</b>
Health/Phys Ed Director	SED Requirement	\$30,000
Lacrosse Coach's Stipend	Equitable pay based on participation	\$2,500
Assistant Cross Country Coach (2)	Growth of Program/Safety	<u>\$6,500</u>
<b>Total</b>		<b>\$42,000</b>



# Related Budget Impact Items

Item/Position
Contract Settlements
ESL Regulations
School Resource Officer





## IT Department Impact of Capital Project/Smart Schools

### CAPITAL PROJECT OVERVIEW:

- Upon completion of the capital project the district will have installed:
  1. Wireless Access Points (WAP) – 300 total, 160 installed to date
  2. Security Camera's – 120 total, 45 installed to date
  3. Motion Detection/Swipe Doors – 32 to be installed
  4. Smart Boards – 45 total to be installed
  5. Network Switches – 24 installed.
- All 24 data closets in the District have been updated with POE+ switches to handle the new access points as well as to prepare for future hardware needs. Our network switches provide the infrastructure to support wireless device usage, security camera's, door sensors, VOIP phones, HVAC appliances and all computers.

## IT Department

### Impact of Capital Project/Smart Schools (con't)

- Issues Identified for future consideration:

1. Network Switches – 24 installed
  - a) Still 50 older switches still in use in closets which need replacing but not covered by project. Each switch cost Approximately \$5,000 = **\$250,000**.
2. No servers were upgraded as part of the project and some are over 5 years old. While replacing with newer machines we will also allow for redundancy and risk factor protocols. Approximate cost **\$50,000**.
3. Cabling was replaced only where new construction or reconstruction was performed.
  - a) Where cable was not replaced we have Cat 5 cable, which is outdated and will not handle the higher data transfer rates that our new switches will be putting out. It has been in use for 10 years. The new cable installed is Cat 6a. Approximate cost - **\$400,000**.
4. Nortel Telephone System – devices are no longer being produced by company. We will need to replace entire system by 2018 as support will reach end of life.
5. Staffing – We currently contract for 16 days per week of 5 BOCES technicians. Since the end of 2013, we have had **12** different technician's.



## IT Department Impact of Capital Project/Smart Schools (con't)

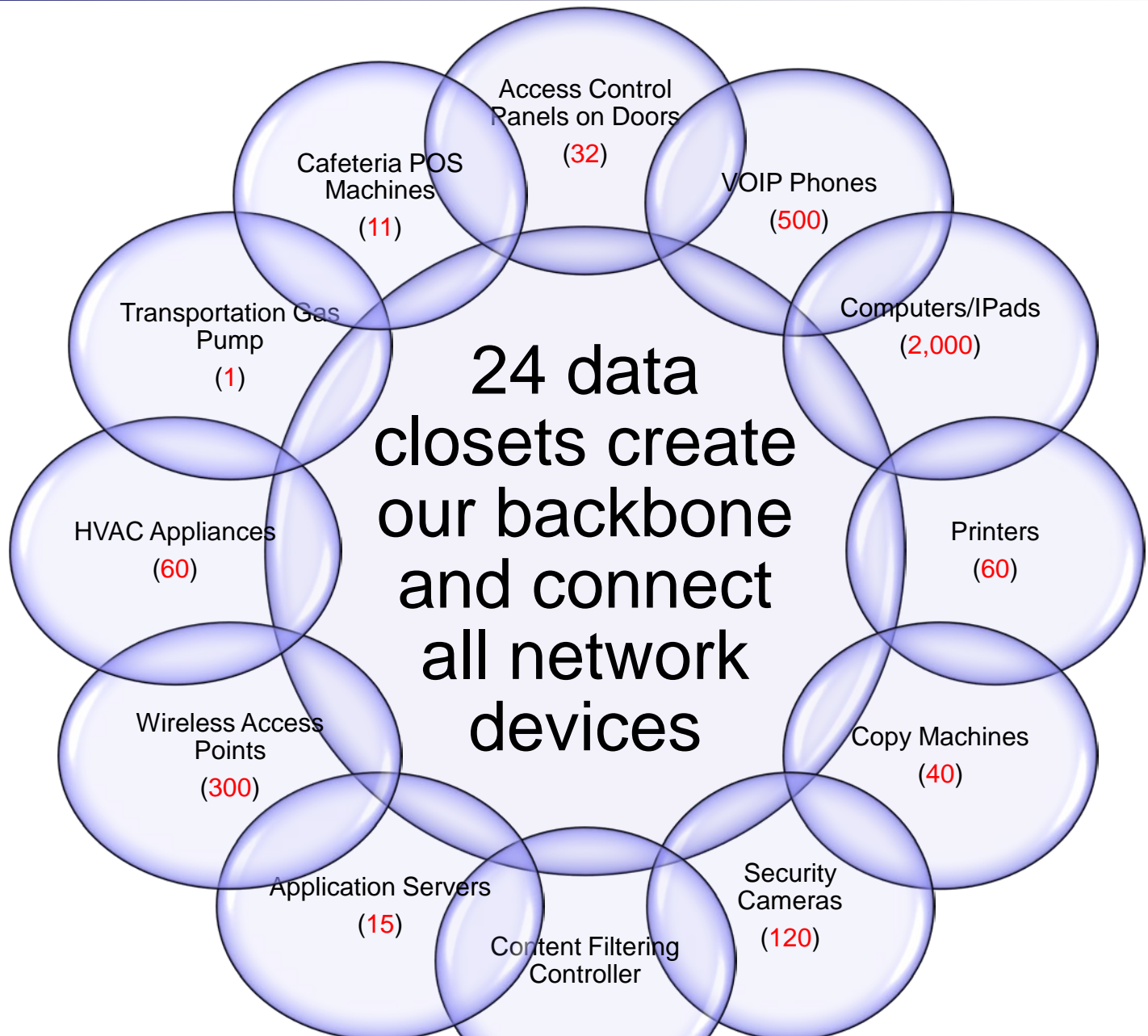
### Recommendation/Suggested Items:

#### 1. Grand Island Smart School Allocation: \$1,629,396

Network Switches & Servers	(\$300,000)	
District-wide cable upgrade	(\$400,000)	
Telephone System Upgrade	<u>(\$200,000)</u>	— must confirm eligibility
	\$729,396	— instruction related/end user items

#### 2. Staffing Changes:

- a) We have 16 technicians/week representing 5 BOCES technicians. In 3 years we are proposing to eliminate dependency on BOCES for these services and move towards directly hiring 3 Grand Island staff.



24 data closets create our backbone and connect all network devices

Access Control Panels on Doors

(32)

VOIP Phones

(500)

Cafeteria POS Machines

(11)

Computers/IPads

(2,000)

Transportation Gas Pump

(1)

Printers

(60)

HVAC Appliances

(60)

Copy Machines

(40)

Wireless Access Points

(300)

Security Cameras

(120)

Application Servers

(15)

Content Filtering Controller

**Technology Analysis  
For Budget Year 2015-2016**

<u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>People Days/Wk</u>	<u>Cost/FTE</u>	<u>2015-16 Total Cost</u>
650.882.43	IT Support	.2FTE	2	\$ 21,975	\$ 43,950
650.889.10	Desktop Support	.2FTE	5	\$ 23,258	\$ 116,290
650.889.20	Network Support	.2FTE	3	\$ 34,330	\$ 102,990
552.882.43	IT Support	.2FTE	3	\$ 21,975	\$ 65,925
550.882.43	IT Support	.2FTE	3	\$ 21,975	\$ 65,925
<b>Total Cost</b>			<b>16</b>	<b>\$ 123,513</b>	<b>\$ 395,080</b>

<u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>Proposed People Days/Wk</u>	<u>Cost/FTE</u>	<u>2015-16 Total Cost</u>
650.882.43	IT Support	.2FTE		\$ 21,975	\$ -
650.889.10	Desktop Support	.2FTE	5	\$ 23,258	\$ 116,290
650.889.20	Network Support	.2FTE	-	\$ 34,330	\$ -
552.882.43	IT Support	.2FTE	3	\$ 21,975	\$ 65,925
550.882.43	IT Support	.2FTE	3	\$ 21,975	\$ 65,925
<b>Total Cost</b>			<b>11</b>	<b>\$ 123,513</b>	<b>\$ 248,140</b>

Total Savings					\$ 146,940
Actual Savings					\$ 73,470
Grand Island staff with benefits					\$ (85,000)
<b>Net Cost to district - 2015-16</b>					<b>\$ (11,530)</b>

**Technology Analysis  
For Budget Year 2015-2016**

<u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>People Days/Wk</u>	<u>Cost/FTE</u>	<b>2015-16 Total Cost</b>
650.882.43	IT Support	.2FTE	-	\$ 21,975	\$ -
650.889.10	Desktop Support	.2FTE	5	\$ 23,956	\$ 119,780
650.889.20	Network Support	.2FTE	-	\$ 34,330	\$ -
552.882.43	IT Support	.2FTE	3	\$ 22,634	\$ 67,902
550.882.43	IT Support	.2FTE	3	\$ 22,634	\$ 67,902
<b>Total Cost</b>			<b>11</b>	<b>\$ 125,529</b>	<b>\$ 255,584</b>

<u>Recommendation</u> <u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>Proposed</u> <u>People Days/Wk</u>	<u>Cost/FTE</u>	<b>2016-17 Total Cost</b>
650.882.43	IT Support	.2FTE		\$ 22,305	\$ -
650.889.10	Desktop Support	.2FTE	5	\$ 23,956	\$ 119,780
650.889.20	Network Support	.2FTE	-	\$ 34,845	\$ -
552.882.43	IT Support	.2FTE	-	\$ 22,974	\$ -
550.882.43	IT Support	.2FTE	-	\$ 22,974	\$ -
Total Cost			<b>5</b>	<b>\$ 127,054</b>	<b>\$ 119,780</b>
Total Savings					<b>\$ 135,804</b>
Actual Savings					<b>\$ 67,902</b>
<b>Grand Island Staff (with benefits)</b>					<b>\$ (60,000)</b>
<b>Net Cost to district - 2016-17</b>					<b>\$ 7,902</b>
<b>Net Cost to district - 2016-17</b>					<b>(11,530)</b>
<b>Net Cost to district</b>					<b>(3,628)</b>

**Technology Analysis  
For Budget Year 2015-2016**

					<b>2016-17</b>
<u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>People Days/Wk</u>	<u>Cost/FTE</u>	<u>Total Cost</u>
650.882.43	IT Support	.2FTE	-	\$ 22,305	\$ -
650.889.10	Desktop Support	.2FTE	5	\$ 24,675	\$ 123,375
650.889.20	Netw ork Support	.2FTE	-	\$ 34,845	\$ -
552.882.43	IT Support	.2FTE	-	\$ 22,305	\$ -
550.882.43	IT Support	.2FTE	-	\$ 22,305	\$ -
<b>Total Cost</b>			<b>5</b>	<b>\$ 126,435</b>	<b>\$ 123,375</b>

<u>Recommendation</u>					<b>2017-18</b>
<u>Boces Code</u>	<u>Description</u>	<u>Cost Basis/Days</u>	<u>Proposed People Days/Wk</u>	<u>Cost/FTE</u>	<u>Total Cost</u>
650.882.43	IT Support	.2FTE	-	\$ 22,640	\$ -
650.889.10	Desktop Support	.2FTE	-	\$ 25,045	\$ -
650.889.20	Netw ork Support	.2FTE	-	\$ 35,368	\$ -
552.882.43	IT Support	.2FTE	-	\$ 22,640	\$ -
550.882.43	IT Support	.2FTE	-	\$ 22,640	\$ -
<b>Total Cost</b>			<b>-</b>	<b>\$ 128,333</b>	<b>\$ -</b>

Total Savings					<b>\$ 123,375</b>
Actual Savings					<b>\$ 61,688</b>
<b>Grand Island Staff (with benefits)</b>					<b>\$ (60,000)</b>
<b>Net Cost to district - 2017-18</b>					<b>\$ 1,688</b>
<b>Net Cost to district - 2016-17</b>					<b>(3,625)</b>
<b>Net Cost to district</b>					<b>(1,938)</b>

# Expenditure Updates

Area	February Assumption	March Update
<b>Teacher Retirement Employer Contribution</b>	<b>Original Assumption:</b>  4.03% Decrease: From 17.53% to 13.50%  Decrease of \$585,000	<b>Contribution Rate Set:</b>  13.26% contribution rate or .25% decrease - <b>reduce budgeted expenditures by \$100,000.</b>
<b>Teacher/Administrator Retirements</b>	No Teacher Retirements	Possibly four teacher retirements: <b>reduce budgeted expense an additional \$240,000.</b>
<b>Health Care Premiums</b>	Assumed 6% premium rate increase	<b>5.9% Rate increase for 2015-2016. \$30,000 budget savings -</b>  <b>Total Savings available to reallocate = \$370,000</b>



# Program/Operational Enhancements Requested

	<b>Recommendation</b>				
<b><u>Instructional</u></b>	<b><u>2015-16</u></b>	<b><u>2016-18</u></b>	<b><u>Long Term (3-5yrs)</u></b>	<b><u>Cost with benefits</u></b>	
Elementary Teachers	\$ 210,000	\$ 70,000		\$ 280,000	
Spec Ed Teacher Asst	\$ 50,000			\$ 50,000	
Speech Teacher		\$ 70,000		\$ 70,000	
Music Teacher		\$ 70,000		\$ 70,000	
Elementary Teachers		\$ 70,000		\$ 70,000	
	<b>\$ 260,000</b>	<b>\$ 280,000</b>	<b>\$ -</b>	<b>\$ 540,000</b>	
<b><u>Operations</u></b>	<b><u>2015-16</u></b>	<b><u>2016-18</u></b>	<b><u>Long Term (3-5yrs)</u></b>	<b><u>Cost with benefits</u></b>	
5-yr Facillites Plan	\$ 100,000			\$ 100,000	
Technician Position - IT	\$ 2,000			\$ 2,000	
Stipend to Fund DECA	\$ 1,500			\$ 1,500	
12 month Nurse - HS	\$ 4,200			\$ 4,200	
Hall Monitor - FT - HS		\$ 15,000		\$ 15,000	
Cleaner - FT - Tech Wing		\$ 35,000		\$ 35,000	
Furniture Replacement		\$ 20,000	X	\$ 20,000	
Locks on doors		\$ 15,000	X	\$ 15,000	
	<b>\$ 107,700</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ 192,700</b>	
<b><u>Athletics</u></b>	<b><u>2015-16</u></b>	<b><u>2016-18</u></b>	<b><u>Long Term (3-5yrs)</u></b>	<b><u>Cost with benefits</u></b>	
Girls Hockey	\$ 3,000			\$ 3,000	
Athletic Director		30000		\$ 30,000	
Lacrosse Coach Stipend		2500		\$ 2,500	
Asst Cross Country Coach		6500		\$ 6,500	
	<b>\$ 3,000</b>	<b>\$ 39,000</b>	<b>\$ -</b>	<b>\$ 42,000</b>	
<b>Total</b>	<b>\$ 370,700</b>	<b>\$ 404,000</b>	<b>\$ -</b>	<b>\$ 774,700</b>	

# Summary of All Revenues

DESCRIPTION	BUDGETED 2014-2015	BUDGETED 2015-2016	AMOUNT CHANGE	PERCENT
<b>Real Property Tax Levy</b>	<b>\$30,807,924</b>	<b>\$31,504,052</b>	<b>\$696,128</b>	<b>2.26%</b>
<b>State Aid</b>	<b>\$16,125,887</b>	<b>\$16,125,887</b>	<b>\$0</b>	<b>0.00%</b>
State Building Aid-Prior Reconstruction Projects	\$0	\$0	\$0	0.00%
State Building Aid-EPC	\$0	\$0	\$0	0.00%
State Building Aid-\$51M Project	\$0	\$900,000	\$900,000	100.00%
State Building Aid-New Reconstruction Project	\$0	\$0	\$0	0.00%
Sales Tax	\$2,985,000	\$2,985,000	\$0	0.00%
State Aid-BOCES	\$0	\$442,200	\$442,200	0.00%
Interest	\$50,000	\$50,000	\$0	0.00%
In-Lieu of Taxes	\$330,000	\$120,000	(\$210,000)	-63.64%
Tuition-Foster & Other Districts	\$115,000	\$115,000	\$0	0.00%
Tuition-Chapter 721 IRA Reimbursement	\$100,000	\$100,000	\$0	0.00%
Other Receipts	\$333,300	\$333,300	\$0	0.00%
Reserve for Tax Reduction	\$0	\$0	\$0	0.00%
Retirement Contribution Reserve (ERS)	\$1,000,000	\$1,000,000	\$0	0.00%
Reserve for Unemployment Benefits	\$69,826	\$69,826	\$0	0.00%
Reserve for Employee Benefits Liability	\$650,000	\$650,000	\$0	0.00%
Reserve for Workers Compensation	\$0	\$0	\$0	0.00%
Reserve for Debt-New Reconstruction Project	\$1,000,000	\$1,000,000	\$0	0.00%
Community Education Tuition & Fees	\$0	\$0	\$0	0.00%
Fund Balance	\$2,250,000	\$2,250,000	\$0	0.00%
<b>TOTAL BUDGET</b>	<b>\$55,816,937</b>	<b>\$57,645,265</b>	<b>\$1,828,328</b>	<b>3.28%</b>

## SUMMARY OF EXPENDITURES

DESCRIPTION	BUDGETED 2014-2015	BUDGETED 2015-2016	AMOUNT CHANGE	PERCENT
<b>ADMINISTRATIVE COMPONENT:</b>				
Board of Education	\$46,100	\$46,100	\$0	0.00%
District Clerk	\$4,000	\$4,000	\$0	0.00%
District Meeting	\$5,500	\$5,500	\$0	0.00%
Audit, Treasurer, Tax Collection & Legal	\$244,200	\$244,200	\$0	0.00%
Central Administration/Finance/Human Resources, Pupil Personnel/Public Information	\$783,302	\$801,438	\$18,136	2.32%
Central Services-Printing & Publishing	\$870,372	\$870,372	\$0	0.00%
Other Special Items	\$631,846	\$654,500	\$22,654	3.59%
Curriculum, Supervision, Research & Planning	\$1,543,203	\$1,569,516	\$26,313	1.71%
Employee Benefits-Administration	\$926,032	\$883,140	(\$42,892)	-4.63%
<b>TOTAL ADMINISTRATION</b>	<b>\$5,054,555</b>	<b>\$5,078,766</b>	<b>\$24,211</b>	<b>0.48%</b>
<b>PROGRAM COMPONENT:</b>				
Instruction-Day School	\$21,892,150	\$22,413,798	\$521,648	2.38%
Special Education	\$5,568,166	\$5,723,532	\$155,366	2.79%
Summer School	\$219,674	\$221,424	\$1,750	0.80%
Transportation	\$2,661,870	\$2,708,774	\$46,904	1.76%
Community Service	\$15,000	\$15,000	\$0	0.00%
Interfund Transfers/Special Aid Fund, Special Education Summer School	\$60,000	\$60,000	\$0	0.00%
Employee Benefits-Program	\$12,382,018	\$12,197,556	(\$184,462)	-1.49%
<b>TOTAL PROGRAM</b>	<b>\$42,798,878</b>	<b>\$43,340,084</b>	<b>\$541,206</b>	<b>1.26%</b>
<b>CAPITAL COMPONENT:</b>				
Operation & Maintenance of Plant	\$3,772,134	\$3,812,318	\$40,184	1.07%
Debt Service:				
Principal	\$2,526,000	\$3,557,000	\$1,031,000	40.82%
Interest	\$543,000	\$744,650	\$201,650	37.14%
Special Items	\$0	\$0	\$0	0.00%
Employee Benefits-Capital	\$1,122,620	\$1,112,447	(\$10,173)	-0.91%
<b>TOTAL CAPITAL</b>	<b>\$7,963,754</b>	<b>\$9,226,415</b>	<b>\$1,262,661</b>	<b>15.86%</b>
<b>TOTAL BUDGET</b>	<b>\$55,817,187</b>	<b>\$57,645,265</b>	<b>\$1,828,078</b>	<b>3.28%</b>

# 2015-2016 Proposition


DESCRIPTION	BUDGETED 2014-2015	BUDGETED 2015-2016	AMOUNT CHANGE	PERCENT
PROPOSITION - Bus Replacement	\$655,000	\$650,000	(\$5,000)	-0.8%

- 4 Full Size Buses - 65 Passenger
- 2 Wheelchair – 29 Passenger
- 2 B&G Vehicles – F250



# Grand Island Central School District Proposed Tax Rates

	<b>Actual</b>	<b>Estimated</b>		
<b><u>Tax Rates</u></b>	<b><u>2014-2015</u></b>	<b><u>2015-2016</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
	\$19.60	\$20.04	\$0.44	2.27%
<b><u>Tax Bill</u></b>	<b><u>Actual</u></b>	<b><u>Estimated</u></b>	<b><u>\$ Change</u></b>	<b><u>% Change</u></b>
Assessed Value	\$180,000	\$180,000		
Star	\$30,000	\$30,000		
Taxable Value	\$150,000	\$150,000		
Tax Rate	\$19.60	\$20.04	\$0.44	2.27%
Tax Bill	\$2,940	\$3,007	\$66.63	2.27%



# 2015-2016

## Budget Development Sessions

### **Special Budget Study Workshops**

- January 26, 2015
- February 23, 2015
- March 23, 2015
- April 13, 2015 - Budget Adoption

### **Regular Board Meetings**

- January 12, 2015
- February 9, 2015
- March 9, 2015
- April 21, 2015 - Mandatory Budget Adoption Date
- May 11, 2015 - Budget Public Hearing

### **Community Budget Vote and Board Seat Elections**

- May 19, 2015

# Questions / Comments

