

2024-2025 BUDGET HEARING

MAY 7, 2024

BOARD OF EDUCATION



Expenditure Component Overview

| ADMINISTRATIVE | PROGRAM | CAPITAL |
|-------------------------------|-------------------------|------------------|
| Central Administration | Instructional Salaries | Buildings |
| Business Administration | School Equipment | Grounds |
| Building Administration | School Supplies | Maintenance |
| BOCES Administrative Services | Textbooks | Pool |
| Audit | BOCES Services | Utilities |
| Tax Collection | Staff Development | Related Benefits |
| Related Benefits | Special Education | |
| | Extracurricular Program | |
| | Athletics | |
| | Transportation | |
| | Related Benefits | |
| | Debt Service | |

2024-2025 AREAS OF FOCUS

Oak Orchard Primary School

- Continue to enhance literacy instruction aligned with the Science of Reading.
- Pilot two new math curricula, specifically looking for a program with an emphasis on improving number sense and providing hands-on learning.
- Provide targeted skill-based, social emotional learning to all UPK-2 students.
- Implement a STEM Special Areas Class, to provide students with hands-on experiences focused on innovation, critical thinking, and problem solving.

Wise Intermediate School

- Continued support in evidence based Reading and Math instruction with a goal of increasing NYS assessment scores for all students
- Continue Social Emotional Learning instruction at all grade levels
- Create a culture that supports all students

2024-2025 AREAS OF FOCUS

Curriculum and Instruction

- Exploring Math program opportunities through a pilot in grades K-5
- Continued use of data to inform instruction and decision making
- Ensure accountability of curriculum implementation and sustainability

Special Education

- Inclusive programming within MCSD, that includes Universally Designed Learning and high quality Tier 1 instruction and supports
- Continued response to the observed increase in needs for Behavioral and Related Services
- Targeted focus on supporting Mental Health and Crisis Management

Medina Junior/Senior High School

- Expand AVID principles for both 7th and 8th graders by creating a dedicated time in their daily schedule.
- Increased opportunities for career exposure, skill building, and college readiness for all students.
- Restructure our homeroom period for 9th - 12th graders to better meet their social emotional needs.

2024-2025 PROPOSED EXPENDITURE BUDGET

| Account Range | Description | 2023 – 24 Budget | 2024 - 25 Proposed Budget |
|---------------|---------------------|----------------------|---------------------------|
| 1000 - 1999 | GENERAL SUPPORT | 4,767,137.00 | 4,981,172.00 |
| 2000 - 2999 | INSTRUCTION | 19,640,491.00 | 21,246,471.00 |
| 5000 - 5999 | TRANSPORTATION | 2,670,029.00 | 3,623,204.00 |
| 7000 - 8999 | COMMUNITY SERVICES | 500.00 | 500.00 |
| 9000 - 9099 | EMPLOYEE BENEFITS | 9,246,188.00 | 9,706,280.00 |
| 9900 - 9999 | DEBT SERVICE | 3,771,470.00 | 2,605,294.00 |
| | Grand Totals | 40,095,815.00 | 42,162,921.00 |
| | | | 5.16% Increase |

****Note:** The 2023-24 budget does not include \$1,189,771 in salaries covered by stimulus fund grants

EXPENDITURE BUDGET HISTORY

| Range | Description | 2020 - 21 Budget | 2021 - 22 Budget | 2022 - 23 Budget | 2023 - 24 Budget | 2024 - 245 Proposed Budget |
|-------------|-----------------------|------------------|------------------|------------------|------------------|-------------------------------|
| 1000 - 1999 | GENERAL SUPPORT | 3,392,054.67 | 4,051,460.30 | 4,112,541.20 | 4,767,137.00 | 4,981,172.00 |
| 2000 - 2999 | INSTRUCTION | 19,393,072.58 | 19,094,272.70 | 19,063,447.84 | 19,640,491.00 | 21,246,471.00 |
| 5000 - 5999 | TRANSPORTATION | 2,474,252.75 | 2,470,874.00 | 2,887,259.96 | 2,670,029.00 | 3,623,204.00 |
| 7000 - 8999 | COMMUNITY SERVICES | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| 9000 - 9099 | EMPLOYEE BENEFITS | 9,074,427.00 | 9,206,604.00 | 9,303,623.00 | 9,246,188.00 | 9,706,280.00 |
| 9700 - 9999 | DEBT SERVICE | 6,157,426.00 | 4,499,663.00 | 4,516,944.00 | 3,771,470.00 | 2,605,294.00 |
| | Grand Totals | 40,491,733.00 | 39,323,374.00 | 39,884,316.00 | 40,095,815.00 | 42,162,921.00 |

2024-2025 PROPOSED REVENUE BUDGET

| | | | | | |
|--|--------------------------------------|------------------|-----------------------------|---------------------------|--------------------------|
| MEDINA CENTRAL SCHOOL DISTRICT | | | | | |
| 2024-2025 Proposed Revenue Budget | | | | | |
| | | | | | |
| Account | Account Description | Component | GENERAL FUND REVENUE | UND REVENUE BUDGET | Dollar Difference |
| A 1001 | REAL PROPERTY TAXES | Administrative | 8,814,697.00 | 8,990,990.00 | 176,293.00 |
| A 1040 | APPROPRIATION OF PLANNED BALANCE NON | Administrative | 1,413,284.00 | 1,603,832.00 | 190,548.00 |
| A 1081 | OTHER PAYMENTS IN LIEU OF | Administrative | 566,733.00 | 471,339.15 | -95,393.85 |
| A 1090 | INTEREST AND PENALTIES ON | Administrative | 20,000.00 | 20,000.00 | 0.00 |
| A 1320 | SUMMER SCHOOL TUITION | Administrative | 2,500.00 | 2,500.00 | 0.00 |
| A 1320.001 | MUSIC TUITION | Administrative | 1,500.00 | 1,500.00 | 0.00 |
| A 1320.003 | SUMMER MUSIC FESTIVAL | Administrative | 4,000.00 | 4,000.00 | 0.00 |
| A 1335.001 | LOST CALCULATORS & CHROMEBOOKS | Administrative | 500.00 | 500.00 | 0.00 |
| A 1410 | ADMISSIONS FROM INDIVIDUA | Administrative | 7,000.00 | 8,000.00 | 1,000.00 |
| A 1489 | CHARGES FOR SVC MISC | Administrative | 1,000.00 | 1,000.00 | 0.00 |
| A 1489.001 | CHARGES FOR SVC VETS | Administrative | 300.00 | 300.00 | 0.00 |
| A 2230 | DAY SCHOOL TUITION OTHER DISTRICTS | Administrative | 40,000.00 | 40,000.00 | 0.00 |
| A 2401 | INTEREST AND EARNINGS | Administrative | 100,000.00 | 175,000.00 | 75,000.00 |
| A 2413 | RENTAL OF REAL PROPERTY BOCES | Administrative | 100.00 | 100.00 | 0.00 |
| A 2650 | SALES OF SCRAP AND EXCESS | Administrative | 1,000.00 | 1,000.00 | 0.00 |
| A 2701 | REF PRIOR YRS BOCES | Administrative | 165,000.00 | 195,000.00 | 30,000.00 |
| A 2770 | UNCLASSIFIED REVENUES | Administrative | 10,000.00 | 10,000.00 | 0.00 |
| A 3101 | BASIC FORMULA | Administrative | 25,789,763.00 | 26,296,107.00 | 506,344.00 |
| A 3101.001 | SA25 MEDICAID | Administrative | 35,000.00 | 70,000.00 | 35,000.00 |
| A 3101.002 | SA25 EXCESS COST | Administrative | 943,986.00 | 1,072,958.00 | 128,972.00 |
| A 3103 | BOARD OF COOPERATIVE EDUC | Administrative | 1,981,028.00 | 2,448,850.00 | 467,822.00 |
| A 3260 | TEXTBOOKS | Administrative | 81,084.00 | 79,861.00 | -1,223.00 |
| A 3262 | COMPUTER SOFTWARE AID | Administrative | 20,717.00 | 20,403.00 | -314.00 |
| A 3262.B | COMPUTER HARDWARE AID | Administrative | 27,979.00 | 27,456.00 | -523.00 |
| A 3263 | LIBRARY A/V LOAN PROGRAM | Administrative | 8,644.00 | 8,513.00 | -131.00 |
| A 4601 | MEDICAID REIMB - FEDERAL | Administrative | 60,000.00 | 60,000.00 | 0.00 |
| A 5031 | INTERFUND TRANSFERS | Administrative | 0.00 | 553,712.00 | 553,712.00 |
| | Grand Totals: | | 40,095,815.00 | 42,162,921.15 | 2,067,106.15 |

REVENUE BUDGET - STATE AID HISTORY

| SOURCE | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 NYS Approved Budget Proposal |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|--|
| Foundation Aid | 17,999,389 | 18,539,370 | 19,095,551 | 19,876,460 | 21,170,936 |
| Pandemic Adjustment | <519,545> | - | - | - | - |
| CARES Restoration | 519,545 | - | - | - | - |
| High Tax Aid | 198,267 | 198,267 | 198,267 | 198,267 | 198,267 |
| Transportation Aid | 2,520,248 | 2,459,147 | 2,325,575 | 2,036,191 | 2,283,809 |
| Building Aid | 1,699,901 | 4,118,015 | 3,920,304 | 3,678,845 | 2,643,095 |
| BOCES Aid | 1,967,747 | 1,959,680 | 2,125,955 | 1,981,028 | 2,448,850 |
| Public – High Cost Aid | 416,048 | 379,282 | 253,165 | 200,053 | 483,303 |
| Private – High Cost Aid | 576,043 | 697,698 | 743,974 | 743,933 | 589,655 |
| Hardware and Technology Aid | 29,436 | 29,160 | 27,263 | 27,979 | 27,456 |
| Software, Library and Textbook Aid | 115,353 | 112,814 | 108,130 | 110,445 | 108,253 |
| UPK | 266,457 | 266,457 | 504,271 | 504,271 | 504,271 |
| Total NYS Aid | 25,788,889 | 28,759,890 | 29,302,455 | 29,357,472 | 30,457,895 |

10-YEAR TAX LEVY HISTORY

| YEAR | TAX LEVY | % INCREASE OR DECREASE |
|---------------------------------------|--------------------|------------------------|
| 2014-15 | \$8,863,394 | -2.0% |
| 2015-16 | \$8,774,760 | -1.0% |
| 2016-17 | \$8,660,915 | -1.3% |
| 2017-18 | \$8,641,861 | -0.22% |
| 2018-19 | \$8,641,861 | 0.0% |
| 2019-20 | \$8,641,861 | 0.0% |
| 2020-21 | \$8,641,861 | 0.0% |
| 2021-22 | \$8,641,861 | 0.0% |
| 2022-23 | \$8,814,697 | 2.0% |
| 2023-24 | \$8,814,697 | 0.0% |
| 2024-25 PROPOSED (Max is 3.5%) | \$8,990,990 | 2.0% |

TAX IMPACT EXAMPLE

| MUNICIPALITY | 2023 | \$100,000.00 | 2024 | \$100,000.00 | DIFFERENCE | | |
|---|----------|--------------|----------|--------------|------------|--|--|
| ALABAMA | \$ 14.03 | \$ 1,403.00 | \$ 14.31 | \$ 1,431.00 | \$ 28.00 | | |
| ALBION | \$ 18.96 | \$ 1,896.00 | \$ 19.34 | \$ 1,934.00 | \$ 38.00 | | |
| BARRE | \$ 15.59 | \$ 1,559.00 | \$ 15.90 | \$ 1,590.00 | \$ 31.00 | | |
| HARTLAND | \$ 22.63 | \$ 2,263.00 | \$ 23.08 | \$ 2,308.00 | \$ 45.00 | | |
| RIDGEWAY | \$ 14.03 | \$ 1,403.00 | \$ 14.31 | \$ 1,431.00 | \$ 28.00 | | |
| SHELBY | \$ 14.03 | \$ 1,403.00 | \$ 14.31 | \$ 1,431.00 | \$ 28.00 | | |
| <p>NOTE: This information is based upon 2023 assessment and equalization rates provided to the District and is for informational purposes only based upon a tax levy of \$8,990,990.</p> <p>Final rates will be set by the Orleans County Office of Real Property Tax in August 2024</p> | | | | | | | |

PROPERTY TAX REPORT CARD

| <u>Shaded Fields Will Calculate</u> | Budgeted 2023-24 (A) | Proposed Budget 2024-25 (B) | Percent Change (C) |
|---|----------------------------|-----------------------------------|-----------------------|
| Total Budgeted Amount, not including Separate Propositions | 40,095,815 | 42,162,921 | 5.16 % |
| A. Proposed Tax Levy to Support the Total Budgeted Amount ¹ | 8,814,697 | 8,990,990 | |
| B. Tax Levy to Support Library Debt, if Applicable | 0 | 0 | |
| C. Tax Levy for Non-Excludable Propositions, if Applicable ² | 0 | 0 | |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable | 0 | 0 | |
| E. Total Proposed School Year Tax Levy (A+B+C-D) | 8,814,697 | 8,990,990 | 2.00 % |
| F. Permissible Exclusions to the School Tax Levy Limit | 0 | 0 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | 9,071,031 | 9,122,838 | |
| 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) | 8,814,697 | 8,990,990 | |
| I. Difference: (G-H); (negative value requires 60.0% voter approval) ² | 256,334 | 131,848 | |
| Public School Enrollment | 1,394 | 1,372 | -1.58 % |
| Consumer Price Index | | | 4.12 % |
| ¹ Include any prior year reserve for excess tax levy, including interest. ² 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. ³ For 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest. | | | |
| | Actual 2023-24 (D) | Estimated 2024-25 (E) | |
| Adjusted Restricted Fund Balance | 8,538,718 | 5,104,597 | |
| Assigned Appropriated Fund Balance | 1,413,284 | 1,603,832 | |
| Adjusted Unrestricted Fund Balance | 1,603,833 | 1,686,491 | |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00 % | 4.00 % | |

PROPERTY TAX REPORT CARD - RESERVES

| RESERVE FUND | BALANCE AS OF 3/31/2024 | INTENDED USE IN 2024-2025 |
|--|----------------------------|---|
| A878 – CAPITAL RESERVE | \$2,837,360 | \$2,750,000 for approved 2023 project expenses |
| A882 – REPAIR RESERVE | \$829,924 | |
| A815 – UNEMPLOYMENT RESERVE | \$1,311,044 | Up to \$300,000 to balance budget |
| A863 – INSURANCE RESERVE | \$601,604 | |
| A861 – PROPERTY LOSS RESERVE | \$13,748 | |
| A862 – LIABILITY RESERVE | \$577,998 | |
| A864 – TAX CERTIORARI RESERVE | ----- | |
| A889 – EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE | \$35,297 | |
| A827 – RETIREMENT CONTRIBUTION RESERVE | <u>\$2,224,137</u> | Up to \$500,000 to make NYSLRS payment |
| TOTAL RESERVES | \$8,431,112 | |

2024-2025

REVENUE VS EXPENDITURES

| EXPENDITURES: | | | | |
|---------------|----------------|---------------------|--|---------------------|
| | ADMINISTRATIVE | \$4,124,074 | | |
| | CAPITAL | \$2,380,664 | | |
| | PROGRAM | <u>\$35,658,183</u> | | |
| | | | | \$42,162,921 |
| REVENUE: | | | | |
| | | <u>\$42,162,921</u> | | |
| | | | | <u>\$42,162,921</u> |
| | | | | |
| DIFFERENCE | | | | BALANCED |

WHAT DO WE USE IT ALL FOR?



Budget Vote and Board Election Information:

Date: May 21, 2024
Time: Noon – 8:00 PM
Location: District Office Boardroom

Eligible voters must be at least 18 years old, be a US citizen and have lived in the district for at least 30 days prior to the vote.

Those who need an absentee ballot application must contact District Clerk Julie Kuhn at 585-798-2700 or via email at jkuhn@medinacsd.org

PROPOSITION 1 – ANNUAL BUDGET

Shall the Board of Education of Medina Central School District of the towns of Ridgeway, Shelby, Barre and Albion, Orleans County; Hartland, Niagara County; and Alabama, Genesee County, New York, be authorized to make the expenditures of the monies set forth in the amount of the \$42,162,921 proposed budget submitted to the Annual Meeting on May 7, 2024, and levy the necessary tax therefor?

ELECTION OF MEMBERS TO THE BOARD OF EDUCATION

There are two (2) Board of Education seats to be filled at this election. The winning candidates will each be elected to a three (3) year term of office, with no pay, from July 1, 2024-June 30, 2027.

We have two (2) candidates for the open seats:

1. Alissa Mitchell
2. Jennifer Buondonno



QUESTIONS?

Visit www.medinacsd.org for all
2024-25 budget and candidate information