

2023-2024 BUDGET – DRAFT #3

MARCH 27, 2023

BOARD OF EDUCATION MEETING



2023-2024 AREAS OF FOCUS

Curriculum and Instruction

- Documented curriculum maps
- Data informed decision making

Special Education

- Specially Designed Instruction & Multi-Tiered Systems of Support
- Inclusive programming within MCSD
- Responding to the observed increase in needs for Behavioral and Related Services

Medina Junior/Senior High School

- Implementation of a homeroom period focused on Social Emotional Learning (SEL)
- Continuation of our 7th grade AVID Exploratory Program
- Increased opportunities for college and career exploration and skill building

2023-2024 AREAS OF FOCUS

Oak Orchard Primary School

- Continued focus on providing quality, skill-based, Early Literacy Instruction
- Investment of time and resources to enhance our Mathematics Instruction
- Providing comprehensive Social Emotional support to our students
- Exploring STEAM opportunities at the Primary Level

Wise Intermediate School

- Continued support in evidence based Reading instruction- specifically The Reading League support
- Continue Social Emotional Learning instruction
- Explore STEAM opportunities in all grade levels
- Continue to evaluate our Science instruction in alignment with Next Generation Science Learning Standards

2023-2024 BUDGET DRAFT #3

Account Range	Description	2022-2023 Approved Budget	2023-2024 Proposed Budget
1000-1999	General Support	\$4,112,541	\$4,765,637
2000-2999	Instruction**	\$19,226,363	\$19,681,991
5000-5999	Transportation	\$2,828,517	\$2,670,029
7000-8999	Community Services	\$500	\$500
9000-9099	Employee Benefits	\$9,252,251	\$9,276,725
9900-9999	Debt Service	\$4,464,144	\$3,771,470
	Total	\$39,884,316	\$40,166,352
		Budget-to-Budget Difference	\$282,036 (0.71%)

****Note:** The 2023-2024 projection does not include \$1,189,771 in salaries/benefits covered by stimulus funds.

1000-1999 GENERAL SUPPORT

- Added the District purchase of all student supplies
- Second School Resource Officer (SRO)
- New Bobcat for Buildings and Grounds
- New Zero-Turn Mower for Buildings and Grounds
- New Kubota snowblower attachment for Buildings and Grounds
- CSEA negotiations
- Administrator Association negotiations

2000-2999 INSTRUCTION

- Additional BOCES Special Education placements adds \$400,000
- Addition of a Speech Teacher
- Addition of a Physical Therapist
- UB Athletic Trainer contract increased \$30,000
- Since 2020 the District has added 15.0 FTE Teacher Aide positions
 - 7.0 FTE Special Education
 - 4.0 FTE Classroom
 - 3.0 FTE UPK
 - 1.0 FTE General

5000-5999 TRANSPORTATION

- Addition of a Head Bus Driver position
- Purchase of two new 72-passenger buses
- Final decision needs to be made on providing bus service to all students in the walk zone
- Transportation Aid rate is 90.0%

9000-9099 EMPLOYEE BENEFITS

- Health Insurance increased by 5%
- TRS contribution = 9.76%
- ERS contribution = 13.1%

9900-9999 DEBT SERVICE

FISCAL YEAR	ESTIMATED DEBT SERVICE	ESTIMATED BUILDING AID (approx. 97%)
2023-24	\$3,838,744	\$3,656,456
2024-25	\$2,875,294	\$2,636,896
2025-26 (2023 CIP payment begins)	\$4,833,555	\$4,594,222
2026-27	\$5,629,207	\$5,391,453
2027-28	\$5,483,732	\$5,244,702

Source: Fiscal Advisors Debt Service Summary Report

490 CODES – BOCES SERVICES

- Eliminated Speech provider
- Eliminated shared Mental Health Services Coordinator
- Eliminated Behavior Specialist
- Reduction in Installment Purchase Agreements (IPA) due to purchasing of computer hardware using ARP-ESSER grant funds
- Overall, the BOCES budget is \$4,896,062
- BOCES Aid rate is 82.9%

ARP-ESSER GRANTS

Received: \$6,723,618 Spent: \$4,173,487 Planned Use: \$2,550,131

Summary of positions and other expenses covered by these grants in 2023-2024:

- 13.0 FTE Teachers
- 3.0 FTE Social Workers
- 2.0 FTE Teacher Aides
- 1.0 FTE Director of Curriculum and Instruction
- Summer Programming
- Afterschool Programming
- Related Supplies and Materials
- Related Benefits

2023-2024 TAX CAP CALCULATION

Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2023	\$8,814,697
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
✓	Tax Base Growth Factor	1.0023
✓	PILOTs Receivable FYE 2023	\$557,951
✓	Tort Exclusion Amount Claimed in FYE 2023	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$188,890
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2024	\$566,733
✓	Available Carryover from FYE 2023	\$134,639
Tax Levy Limit Before Adjustments/Exclusions		\$8,956,018
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$115,013
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
Total Exclusions		\$115,013
Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$9,071,031
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
✓	FYE 2024 Proposed Levy, Net of Reserve	\$8,814,697
Difference Between Tax Levy Limit and Proposed Levy		\$256,334
✓	Do you plan to override the Tax Cap for FYE 2024 ?	No

NOTE: Submitted a 0% tax levy increase for 2023-2024 of \$8,814.697 to NYSOSC on February 7, 2023

2023-2024 REVENUE PROJECTION #3

Account	Account Description	2022-23 BUDGET	2023-24 PROPOSED BUDGET
A 1001	REAL PROPERTY TAXES	8,814,697.00	8,814,697.00
A 1040	APPROPRIATION OF PLANNED BALANCE NON	1,413,284.00	1,413,284.00
A 1081	OTHER PAYMENTS IN LIEU OF	557,951.00	566,733.00
A 1090	INTEREST AND PENALTIES ON	20,000.00	20,000.00
A 1320	SUMMER SCHOOL TUITION	2,500.00	2,500.00
A 1320.001	MUSIC TUITION	1,500.00	1,500.00
A 1320.003	SUMMER MUSIC FESTIVAL	4,000.00	4,000.00
A 1335.001	LOST CALCULATORS	500.00	500.00
A 1410	ADMISSIONS FROM INDIVIDUA	5,000.00	7,000.00
A 1489	CHARGES FOR SVC MISC	800.00	1,000.00
A 1489.001	CHARGES FOR SVC VETS	300.00	300.00
A 2230	DAY SCHOOL TUITION OTHER DISTRICTS	22,000.00	40,000.00
A 2401	INTEREST AND EARNINGS	1,500.00	50,000.00
A 2413	RENTAL OF REAL PROPERTY BOCES	100.00	100.00
A 2650	SALES OF SCRAP AND EXCESS	1,000.00	1,000.00
A 2701	REF PRIOR YRS BOCES	145,000.00	165,000.00
A 2770	UNCLASSIFIED REVENUES	1,000.00	10,000.00
A 3101	BASIC FORMULA	25,539,697.00	25,789,763.00
A 3101.001	SA25 MEDICAID	35,000.00	35,000.00
A 3101.002	SA25 EXCESS COST	997,139.00	943,986.00
A 3103	BOARD OF COOPERATIVE EDUC	2,125,955.00	1,981,028.00
A 3260	TEXTBOOKS	78,262.00	81,084.00
A 3262	COMPUTER SOFTWARE AID	20,868.00	20,717.00
A 3262.B	COMPUTER HARDWARE AID	27,263.00	27,979.00
A 3263	LIBRARY A/V LOAN PROGRAM	9,000.00	8,644.00
A 4601	MEDICAID REIMB - FEDERAL	60,000.00	60,000.00
		39,884,316.00	40,045,815.00

2023-2024 REVENUE vs EXPENDITURES

Draft 3 Expenditures:	\$40,166,352
Draft 3 Revenue:	<u>\$40,045,815</u>
Difference (+/-)	<\$120,537>



IMPORTANT DATES

- March 27th: Budget update as part of BOE meeting
- April 17th: Final 2023-24 budget and tax cap report card must be approved
- April 17th: Petitions for Board of Education candidates due to the District Clerk by 5:00 PM
- April 24th: 2023-24 tax cap report card due to NYSED
- May 16th: Budget vote and Board of Education election

QUESTIONS?