

2023-2024 BUDGET HEARING

MAY 2, 2023

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 | |

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 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 PROPOSED EXPENDITURE BUDGET

| Account Range | Description | 2022 - 23 Budget | 2023 - 24 Proposed Budget |
|---------------|---------------------|----------------------|---------------------------|
| 1000 - 1999 | GENERAL SUPPORT | 4,112,541.20 | 4,767,137.00 |
| 2000 - 2999 | INSTRUCTION | 19,063,447.84 | 19,640,491.00 |
| 5000 - 5999 | TRANSPORTATION | 2,887,259.96 | 2,670,029.00 |
| 7000 - 8999 | COMMUNITY SERVICES | 500.00 | 500.00 |
| 9000 - 9099 | EMPLOYEE BENEFITS | 9,303,623.00 | 9,246,188.00 |
| 9900 - 9999 | DEBT SERVICE | 4,516,944.00 | 3,771,470.00 |
| | Grand Totals | 39,884,316.00 | 40,095,815.00 |
| | | | .053% Increase |

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

EXPENDITURE BUDGET HISTORY

| Range | Description | 2019 - 20 Budget | 2020 - 21 Budget | 2021 - 22 Budget | 2022 - 23 Budget | 2023 - 24 Proposed Budget |
|-------------|---------------------|----------------------|----------------------|----------------------|----------------------|---------------------------|
| 1000 - 1999 | GENERAL SUPPORT | 3,680,493.91 | 3,392,054.67 | 4,051,460.30 | 4,112,541.20 | 4,767,137.00 |
| 2000 - 2999 | INSTRUCTION | 19,976,965.76 | 19,393,072.58 | 19,094,272.70 | 19,063,447.84 | 19,640,491.00 |
| 5000 - 5999 | TRANSPORTATION | 2,818,154.33 | 2,474,252.75 | 2,470,874.00 | 2,887,259.96 | 2,670,029.00 |
| 7000 - 8999 | COMMUNITY SERVICES | 500.00 | 500.00 | 500.00 | 500.00 | 500.00 |
| 9000 - 9099 | EMPLOYEE BENEFITS | 8,470,296.00 | 9,074,427.00 | 9,206,604.00 | 9,303,623.00 | 9,246,188.00 |
| 9700 - 9999 | DEBT SERVICE | 5,338,015.00 | 6,157,426.00 | 4,499,663.00 | 4,516,944.00 | 3,771,470.00 |
| | Grand Totals | 40,284,425.00 | 40,491,733.00 | 39,323,374.00 | 39,884,316.00 | 40,095,815.00 |

COVID-19 RECOVERY GRANTS SUMMARY

| Grant Name | Amount Received | Amount Spent/Encumbered | Amount Remaining |
|----------------------|--------------------|-------------------------|--------------------|
| CRRSA | \$1,565,883 | \$1,518,287 | \$47,596 |
| ARP - ESSER | \$3,519,294 | \$2,147,494 | \$1,371,800 |
| ARP – ESSER IDEA 611 | \$77,236 | \$71,165 | \$6,071 |
| ARP – ESSER IDEA 619 | \$8,592 | \$7,622 | \$970 |
| ARP – HOMELESS | \$11,394 | \$0 | \$11,394 |
| ARP – STATE RESERVE | \$1,541,219 | \$446,345 | \$1,094,872 |
| | | | |
| TOTAL | \$6,723,618 | \$4,190,913 | \$2,532,705 |

ARP-ESSER GRANTS

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 PROPOSED REVENUE BUDGET

| 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 FUND BALANCE | 1,413,284.00 | 1,413,284.00 |
| A 1081 | OTHER PAYMENTS IN LIEU OF | 557,951.00 | 566,733.00 |
| A 1085 | SCHOOL TAX RELIEF REIMBURSEMENT (STAR) | 0.00 | 0.00 |
| A 1090 | INTEREST AND PENALTIES ON TAXES | 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 INDIVIDUALS | 5,000.00 | 7,000.00 |
| A 1489 | CHARGES FOR SVC MISC | 800.00 | 1,000.00 |
| A 1489.001 | CHARGES FOR SVC VETS PARK | 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 | 100,000.00 |
| A 2413 | RENTAL OF REAL PROPERTY | 100.00 | 100.00 |
| A 2650 | SALES OF SCRAP AND EXCESS | 1,000.00 | 1000.00 |
| A 2701 | REFUND PRIOR YRS BOCES | 145,000.00 | 165,000.00 |
| A 2770 | UNCLASSIFIED REVENUES | 1,000.00 | 10,000.00 |
| A 3101 | BASIC FORMULA STATE AID | 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 (BOCES) | 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 |
| | | | |
| | Grand Totals: | 39,884,316.00 | 40,095,815.00 |

REVENUE BUDGET - STATE AID HISTORY

| SOURCE | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 Executive Budget Proposal |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|---|
| Foundation Aid | 17,999,338 | 17,999,389 | 18,539,370 | 19,095,551 | 19,876,460 |
| Pandemic Adjustment | - | <519,545> | - | - | - |
| CARES Restoration | - | 519,545 | - | - | - |
| High Tax Aid | 198,267 | 198,267 | 198,267 | 198,267 | 198,267 |
| Transportation Aid | 2,339,540 | 2,520,248 | 2,459,147 | 2,325,575 | 2,036,191 |
| Building Aid | 4,207,671 | 1,699,901 | 4,118,015 | 3,920,304 | 3,678,845 |
| BOCES Aid | 2,052,191 | 1,967,747 | 1,959,680 | 2,125,955 | 1,981,028 |
| Public – High Cost Aid | 315,122 | 416,048 | 379,282 | 253,165 | 200,053 |
| Private – High Cost Aid | 684,413 | 576,043 | 697,698 | 743,974 | 743,933 |
| Hardware and Technology Aid | 30,415 | 29,436 | 29,160 | 27,263 | 27,979 |
| Software, Library and Textbook Aid | 118,770 | 115,353 | 112,814 | 108,130 | 110,445 |
| UPK | 266,457 | 266,457 | 266,457 | 504,271 | 504,271 |
| Total NYS Aid | 28,212,234 | 25,788,889 | 28,759,890 | 29,302,455 | 29,357,472 |

10-YEAR TAX LEVY HISTORY

| YEAR | TAX LEVY | % INCREASE OR DECREASE |
|-------------------------|--------------------|------------------------|
| 2013-14 | \$9,044,280 | -1.0% |
| 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 PROPOSED | \$8,814,697 | 0.0% |

PROPERTY TAX REPORT CARD

| Shaded Fields Will Calculate | Budgeted 2022-23 (A) | Proposed Budget 2023-24 (B) | Percent Change (C) |
|--|-------------------------------------|--|-------------------------------|
| Total Budgeted Amount, not including Separate Propositions | 39,884,316 | 40,095,815 | 0.53 % |
| A. Proposed Tax Levy to Support the Total Budgeted Amount ¹ | 8,814,697 | 8,814,697 | |
| 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 | 8,814,697 | 0.00 % |
| F. Permissible Exclusions to the School Tax Levy Limit | 0 | 0 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | 9,164,830 | 9,071,031 | |
| 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 | 8,814,697 | |
| I. Difference: (G-H);(negative value requires 60.0% voter approval) ² | 350,133 | 256,334 | |
| Public School Enrollment | 1,396 | 1,394 | -0.14 % |
| Consumer Price Index | | | 8.0 % |

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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

| | Actual 2022-23 (D) | Estimated 2023-24 (E) |
|---|-------------------------------|----------------------------------|
| Adjusted Restricted Fund Balance | 8,290,017 | 8,538,718 |
| Assigned Appropriated Fund Balance | 1,413,284 | 1,413,284 |
| Adjusted Unrestricted Fund Balance | 1,595,373 | 1,603,833 |
| 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 3/31/2023 |
|---|-------------------------|
| A878 – CAPITAL RESERVE | \$2,598,089 |
| A882 – REPAIR RESERVE | \$870,907 |
| A815 – UNEMPLOYMENT RESERVE | \$1,390,413 |
| A863 – INSURANCE RESERVE | \$576,143 |
| A861 – PROPERTY LOSS RESERVE | \$13,352 |
| A862 – LIABILITY RESERVE | \$555,856 |
| A864 – TAX CERTIORARI RESERVE | \$108 |
| A889 – EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE | \$34,280 |
| A827 – RETIREMENT CONTRIBUTION RESERVE | <u>\$2,160,080</u> |
| TOTAL RESERVES | \$8,199,228 |

EXPENDITURES VS. REVEUNE

| | |
|--|------------------------|
| FINAL BUDGET PROPOSAL FOR 2023-2024 | |
| 2022-23 PROJECTED EXPENDITURES | \$40,095,815 |
| 2022-23 PROJECTED REVENUE | \$40,095,815 |
| DIFFERENCE (+/-) | BALANCED BUDGET |



WHAT DO WE USE IT ALL FOR?



Budget Vote and Board Election Information:

Date: May 16, 2023
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 \$40,095,815 proposed budget submitted to the Annual Meeting on May 2, 2023, and levy the necessary tax therefor?

ELECTION OF MEMBERS TO THE BOARD OF EDUCATION

There are three (3) 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, 2023-June 30, 2026.

We have four (4) candidates for the open seats:

1. LuAnn Tierney
2. Steven Blount
3. Corinne Ryan
4. Annette Allis



QUESTIONS?

Visit www.medinacsd.org for all
2023-24 budget and candidate information