

# 2022-2023 BUDGET HEARING

MAY 3, 2022

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	

# 2022-2023 PROPOSED EXPENDITURE BUDGET

Account Range	Description	2021 - 22 Budget	2022 - 23 Proposed Budget
1000 - 1999	GENERAL SUPPORT	4,051,460.30	4,112,541.20
2000 - 2999	INSTRUCTION	19,094,272.70	19,063,447.84
5000 - 5999	TRANSPORTATION	2,470,874.00	2,887,259.96
7000 - 8999	COMMUNITY SERVICES	500.00	500.00
9000 - 9099	EMPLOYEE BENEFITS	9,206,604.00	9,303,623.00
9900 - 9999	DEBT SERVICE	4,499,663.00	4,516,944.00
	<b>Grand Totals</b>	<b>39,323,374.00</b>	<b>39,884,316.00</b>

**\*\*Note:** The 2022-2023 budget does not include \$1,183,012 in salaries covered by stimulus fund grants

# EXPENDITURE BUDGET HISTORY

Range	Description	2018 - 19 Budget	2019 - 20 Budget	2020 - 21 Budget	2021 - 22 Budget	2022 - 23 Proposed Budget
1000 - 1999	GENERAL SUPPORT	3,561,327.21	3,680,493.91	3,392,054.67	4,051,460.30	4,112,541.20
2000 - 2999	INSTRUCTION	18,411,028.50	19,976,965.76	19,393,072.58	19,094,272.70	19,063,447.84
5000 - 5999	TRANSPORTATION	2,341,227.04	2,818,154.33	2,474,252.75	2,470,874.00	2,887,259.96
7000 - 8999	COMMUNITY SERVICES	500.00	500.00	500.00	500.00	500.00
9000 - 9099	EMPLOYEE BENEFITS	8,992,997.00	8,470,296.00	9,074,427.00	9,206,604.00	9,303,623.00
9700 - 9999	DEBT SERVICE	3,894,206.25	5,338,015.00	6,157,426.00	4,499,663.00	4,516,944.00
	<b>Grand Totals</b>	<b>37,261,282.00</b>	<b>40,284,425.00</b>	<b>40,491,733.00</b>	<b>39,323,374.00</b>	<b>39,884,316.00</b>

## 2022-2023 PROPOSED REVENUE BUDGET

Account	Description	2021-22 Approved Budget	2022-23 Proposed Budget
A 1001	REAL PROPERTY TAXES	8,641,861.00	8,814,697.00
A 1040	APPROPRIATION OF PLANNED FUND BALANCE	1,302,509.00	1,413,284.00
A 1081	OTHER PAYMENTS IN LIEU OF	578,671.00	557,951.00
A 1085	SCHOOL TAX RELIEF REIMBURSEMENT (STAR)	0.00	0.00
A 1090	INTEREST AND PENALTIES ON	20,000.00	20,000.00
A 1320	SUMMER SCHOOL TUITION	5,000.00	2,500.00
A 1320.001	MUSIC TUITION	3,000.00	1,500.00
A 1320.003	SUMMER MUSIC FESTIVAL	8,200.00	4,000.00
A 1335.001	LOST CALCULATORS	500.00	500.00
A 1410	ADMISSIONS FROM INDIVIDUALS	7,000.00	5,000.00
A 1489	CHARGES FOR SVC MISC	800.00	800.00
A 1489.001	CHARGES FOR SVC VETS PARK	300.00	300.00
A 2230	DAY SCHOOL TUITION OTHER DISTRICTS	22,000.00	22,000.00
A 2401	INTEREST AND EARNINGS	8,000.00	1,500.00
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	REFUND PRIOR YRS BOCES	125,000.00	145,000.00
A 2770	UNCLASSIFIED REVENUES	1,000.00	1,000.00
A 3101	BASIC FORMULA STATE AID	25,314,799.00	25,539,697.00
A 3101.001	SA25 MEDICAID	55,000.00	35,000.00
A 3101.002	SA25 EXCESS COST	1,076,980.00	997,139.00
A 3103	BOARD OF COOPERATIVE EDUC (BOCES)	1,959,680.00	2,125,955.00
A 3260	TEXTBOOKS	84,000.00	78,262.00
A 3262	COMPUTER SOFTWARE AID	19,464.00	20,868.00
A 3262.B	COMPUTER HARDWARE AID	29,160.00	27,263.00
A 3263	LIBRARY A/V LOAN PROGRAM	9,350.00	9,000.00
A 4601	MEDICAID REIMB - FEDERAL	50,000.00	60,000.00
	<b>Grand Totals:</b>	<b>39,323,374.00</b>	<b>39,884,316.00</b>

# REVENUE BUDGET - STATE AID HISTORY

SOURCE	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Foundation Aid	17,639,404	17,999,338	17,999,389	18,539,370	19,095,551
Pandemic Adjustment	-	-	<519,545>	-	-
CARES Restoration	-	-	519,545	-	-
High Tax Aid	198,267	198,267	198,267	198,267	198,267
Transportation Aid	2,122,784	2,339,540	2,520,248	2,459,147	2,325,575
Building Aid	2,027,366	4,207,671	1,699,901	4,118,015	3,920,304
BOCES Aid	1,756,831	2,052,191	1,967,747	1,959,680	2,125,955
Public – High Cost Aid	178,448	315,122	416,048	379,282	253,165
Private – High Cost Aid	627,627	684,413	576,043	697,698	743,974
Hardware and Technology Aid	31,704	30,415	29,436	29,160	27,263
Software, Library and Textbook Aid	124,704	118,770	115,353	112,814	108,130
UPK	266,457	266,457	266,457	266,457	504,271
<b>Total NYS Aid</b>	<b>24,973,592</b>	<b>28,212,234</b>	<b>25,788,889</b>	<b>28,759,890</b>	<b>29,302,455</b>

# REVENUE BUDGET -TAX LEVY HISTORY

YEAR	TAX LEVY	% INCREASE OR DECREASE
2008-09	\$9,000,627	0.0%
2009-10	\$9,000,627	0.0%
2010-11	\$9,000,627	0.0%
2011-12	\$9,135,636	1.5%
2012-13	\$9,135,636	0.0%
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 Proposed	\$8,814,697	2.0%

# PROPERTY TAX REPORT CARD

<b>Shaded Fields Will Calculate</b>	<b>Budgeted 2021-22 (A)</b>	<b>Proposed Budget 2022-23 (B)</b>	<b>Percent Change (C)</b>
Total Budgeted Amount, not including Separate Propositions	39,323,374	39,884,316	1.43 %
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	8,641,861	8,814,697	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>	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)	8,641,861	8,814,697	2.00 %
F. Permissible Exclusions to the School Tax Levy Limit	6,201	188,890	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	8,945,575	9,164,830	
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)	8,635,660	8,625,807	
I. Difference: (G-H);(negative value requires 60.0% voter approval) <sup>2</sup>	309,915	539,023	
Public School Enrollment	1,350	1,330	-1.48 %
Consumer Price Index			4.7 %

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	<b>Actual 2021-22 (D)</b>	<b>Estimated 2022-23 (E)</b>
Adjusted Restricted Fund Balance	7,175,702	7,247,459
Assigned Appropriated Fund Balance	1,302,509	1,413,284
Adjusted Unrestricted Fund Balance	1,572,935	1,588,664
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	3.98 %



# PROPERTY TAX REPORT CARD - RESERVES

RESERVE FUND	BALANCE AS OF 3/31/2022
A878 – CAPITAL RESERVE	\$1,500,723
A882 – REPAIR RESERVE	\$864,857
A815 – UNEMPLOYMENT RESERVE	\$1,374,861
A863 – INSURANCE RESERVE	\$572,141
A861 – PROPERTY LOSS RESERVE	\$13,203
A862 – LIABILITY RESERVE	\$551,995
A864 – TAX CERTIORARI RESERVE	\$108,698
A889 – EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	\$53,304
A827 – RETIREMENT CONTRIBUTION RESERVE	<u>\$2,135,920</u>
TOTAL RESERVES	\$7,175,702

# EXPENDITURES VS. REVEUNE

<b>UPDATE #5</b>	
2022-23 PROJECTED EXPENDITURES	\$39,884,316
2022-23 PROJECTED REVENUE	\$39,884,316
<b>DIFFERENCE (+/-)</b>	<b>BALANCED BUDGET</b>



# WHAT DO WE USE IT ALL FOR?



# AREAS OF FOCUS IN 2022-23

## CURRICULUM AND INSTRUCTION

- Professional Learning Opportunities for ALL staff in regards to supporting a diverse and inclusive educational environment for ALL students.
- Targeted professional learning to support content area and staff role development
- Continue to build the MCSD Multi Tiered System of Support model to meet the needs of students socially, emotionally, behaviorally, and academically.
- Update curriculum maps to include current NYS standards alignment in content areas and broader frameworks such as the SEL benchmarks and digital fluency standards.
- Support a college and career mindset at the secondary level in AVID teachings strategies and building student efficacy

## JUNIOR/SENIOR HIGH SCHOOL

- Develop a collaborative tutorial for all 7th graders based on the AVID principles
- Restructure our AIS program to include additional intervention time for at-risk students
- Implement the Character Strong curriculum to address social emotional learning
- Restructure our LOTE continuum to begin introductory levels in 7th grade for both French and Spanish

## INTERMEDIATE SCHOOL

- Data review through AIS teams
- Ongoing Reading League training and support
- Increase extracurricular opportunities
- SEL support for all students
- Classroom restorative circles led by school counseling staff
- Rtl process to support students by area of need
- Exploration based learning opportunities
- Development of common assessments and vertical alignment in Science

## PRIMARY SCHOOL

- Ongoing Reading League training and support
- SEL behavioral supports through Character Strong program
- Full day UPK planning and implementation
- Vertical alignment to District in all content areas
- Increase extracurricular opportunities
- Address student attendance issues
- Continue to build community partnerships
- Increase STEAM approaches
- Renewed focus on Handwriting Without Tears

## Budget Vote and Board Election Information:

Date: May 17, 2022  
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](mailto: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 \$39,884,316 proposed budget submitted to the Annual Meeting on May 3, 2022, and levy the necessary tax therefor?

# ELECTION OF MEMBERS TO THE BOARD OF EDUCATION

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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, 2022-June 30, 2025.

We have two candidates for the open seats:

1. Scott Robinson
2. Debra Tompkins



QUESTIONS?