

2021-2022 BUDGET DEVELOPMENT DRAFT #4

March 29, 2021

Board of Education – Budget Work Session



2021-2022 Strategic Plan - Year 3 Priorities

ACADEMIC EXCELLENCE:

- Create a plan to minimize barriers to graduation*
- Evaluate the effectiveness of the AIS/Rtl program*
- Increase academic opportunities for all students*
- Create meaningful professional development opportunities for all employees*
- Create common assessments among all grade levels and content areas*
- Explore building reconfiguration based upon enrollment

*carryover from 2020-21 due to pandemic

2021-2022 Strategic Plan - Year 3 Priorities

CULTURE:

- Develop and implement a communication plan for the Board of Education*
- Evaluate effectiveness of communication and make adjustments*
- Hold all employees accountable to roles and responsibilities of his/her position*
- Create systems to share information with faculty, staff and Board of Education which reflects transparency and follows chain of command*
- Increase staff participation at Board of Education meetings*

*carryover from 2020-21 due to pandemic

2021-2022 Strategic Plan - Year 3 Priorities

FAMILY AND COMMUNITY PARTNERSHIPS:

- Evaluate eSchool's capability to streamline communication and functions*

STUDENT EXPERIENCE:

- Evaluate programs in the district that address the social and emotional needs of students*

*carryover from 2020-21 due to pandemic

Executive Budget Highlights

- Foundation Aid is frozen at 2019-2020 and 2020-2021 levels. For us that is \$17,999,234
- Expense-based Aids are consolidated into 2021-2022 Services Aid (ex: BOCES Aid, Transportation Aid, Textbook Aid, Library Aid)
 - We are hoping this changes in the final NYS budget
- Includes a Local District Adjustment that as of today would be offset with ARPA funds.
- STAR reimbursement is included as a school aid category in 2021-2022, which it has not been in any previous year.

Executive Budget Highlights

- Eliminates the Prior Year Aid Queue. For us that means the following:

450801	MEDINA	C91248	3/13/2013	1,558.00
450801	MEDINA	D12994	1/9/2014	81,496.00
450801	MEDINA	D38590	11/24/2014	39,634.00
450801	MEDINA	D54261	4/13/2015	4,013.00
450801	MEDINA	D85248	6/22/2016	4,946.00
450801	MEDINA	D87221	7/13/2016	67,389.00
450801	MEDINA	D87222	7/13/2016	8,034.00

Total:
\$207,070

- State aid figures would be capped at the January Executive Budget School Aid runs
- Would require 4 hours of paid leave for COVID vaccinations

Reactions to the Executive Budget

- NYSASBO – “ignores the lessons we should have learned during the last recession” and “STAR is a backdoor cut to school aid.”
- NYSSBA – “concerned with the governor’s proposals to help balance the state’s budget at the expense of school districts.”
- SAANYS – “Local District Funding Adjustment...would remain a permanent cut when federal funds are no longer available.”
- NYSCOSS – “The services aid proposal would obliterate one remaining strand of predictability in school revenues.”
- NYSOSC – “the addition of one-time federal aid results in increased school funding for the coming year, but may leave districts facing a ‘fiscal cliff’ afterwards”

Senate and Assembly Budget Highlights

Senate

- Rejects Local District Funding Adjustment
- Rejects Services Aid Proposal and Restores associated cut
- Restores Prior Year Adjustment Allocation (\$18 million)
- Use PYA for any overpayments

- Rejects cut to Charter School Supplemental Aid

- Modifies 20-21 Trans Aid to include "stand by" costs from 19-20
- Eliminates NYS Transparency Reporting requirement

- \$1.37 Billion increase for Foundation Aid**
Full Phase-in over 3 years
at least 2%
at least 60% total of phase-in

- Increase allowable Fund Balance to 8%

Assembly

- Rejects Local District Funding Adjustment
- Rejects Services Aid Proposal and Restores associated cut
- Restores Prior Year Adjustment Allocation
- Use PYA for any overpayments
- Pays entire PYA que (\$300 million)

- Rejects cut to Charter School Supplemental Aid

- \$1.4 Billion increase for Foundation Aid**
Full Phase-in over 3 years
at least 60% total of phase-in

- Increase allowable Fund Balance to 6%

America Rescue Plan Act of 2021

Elementary and Secondary School Emergency Relief Fund

(Source: US Dept. of Education Fact Sheet)

OVERVIEW

- \$122 billion to “safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation’s students.” Also includes \$3 billion for special education.
- States have a maintenance of effort (MOE) obligation.
- Districts may allocate these funds between March 13, 2020 and September 30, 2023.
- Must track these funds separately.
- Districts must allocate 20% of funds received to “address learning loss through the implementation of evidenced-based interventions.” This can include things like summer learning programs, extended day programs, enrichment programs and extended school year programs.
- Districts may use the remaining 80% in a variety of ways including purchasing technology, buying sanitizing supplies and providing mental health services.
- Districts must publish a plan for “the safe return to in-person instruction and continuity of services” within 30 days of receiving the funds and must have a public hearing on the plan prior to publishing it.
- **Estimated ARPA amount for Medina CSD is \$3.0-3.5 million based upon Senator Schumer’s press release last week.**

2021-2022 Draft #4 Expenditures

RANGE	DESCRIPTION	2021-2022 (Proposed)	2020-2021 (Approved)
1000-1999	General Support	\$4,050,961	\$3,392,054
2000-2999	Instruction	\$19,079,848	\$19,393,073
5000-5999	Transportation	\$2,470,874	\$2,474,253
7000-7999	Community Services	\$500	\$500
9000-9099	Employee Benefits	\$9,302,681	\$9,074,427
9900-9999	Debt Service	\$4,524,663	\$6,157,426
	Total	\$39,429,527	\$40,491,733

Highlights of 1000-1999: General Support

- Overall increase of \$658,907 in this area
- Eliminated Internal Audit = \$15,500 savings
- Legal services = \$38,000 increase
- Includes new Bobcat for Grounds Dept. = \$47,000
- Records Management Clerical position eliminated in 2020-21
- Most of the increase in this area can be attributed to BOCES purchases (\$481,620) being moved into new codes within this section of the budget.

Highlights of 2000-2999: Instruction

- Overall reduction of \$313,225 in this area
- The following teaching positions are not being filled based upon retirements:
 - Counselor (1.0 FTE)
 - Mathematics (1.0 FTE)
- The following teaching positions are being filled via BOCES:
 - Speech (1.0 FTE)

Highlights of 5000-5999: Transportation

- Overall reduction of \$3,379 in this area
- Includes the purchase of two large busses
 - This allows the district to get back on our normal replacement schedule
- Returns one contract run to the district = \$75,800 savings

Highlights of 9000-9099: Employee Benefits

- Overall increase of \$228,254 in this area
- TRS rate increased to 9.8%
- ERS rate increased to 16.2%
- Health insurance increased by 3%

Highlights of 9900-9999: Debt Service

- Overall reduction of \$1,632,763 in this area
- 2010 Bond has finally been paid off!

2021-2022 Draft #4 Revenue

RANGE	DESCRIPTION	2021-2022 (Proposed)	2020-2021 (Approved)
A1001	Real Property Taxes/STAR	\$8,814,698	\$8,641,861
A1040	Appropriation of Fund Balance	\$1,214,751	\$2,781,517
A1081	PILOT	\$578,671	\$560,600
A1090	Interest on Taxes	\$20,000	\$15,000
A1320-1335	Misc. Fees	\$16,700	\$16,700
A1410-1489	Misc. Charges	\$8,100	\$8,100
A2230	Tuition Fees	\$22,000	\$22,000
A2401-2650 & A2701	Misc. Int./Rental/Sales	\$10,100	\$8,600
A2701	BOCES Refund	\$125,000	\$175,921
A3101-4601	All State and Federal Aid Lines	\$28,059,781	\$26,105,184
A5031	Interfund Transfers	\$0	\$2,156,250
	TOTAL	\$38,869,801	\$40,491,733

2021-2022 Tax Cap Levy Calculation

DESCRIPTION	AMOUNT
Real Property Tax Levy YE2021	\$8,641,861
Tax Cap Reserve Offset YE2020 for YE2021 Levy	0
Total Tax Cap Reserve Amount YE2021	0
Tax Base Growth Factor	1.0075
PILOT Receivable YE2021	\$560,600
Tort Exclusion YE2021	0
Capital Levy Exclusion YE2021	\$6,986
Allowable Levy Growth Factor	1.0123
PILOT Receivable YE2022	\$569,460
Allowable Carryover for YE2021	\$134,643
Tax Levy Limit Before Exclusions	\$8,939,374
Tort Exclusion	0
Capital Tax Levy Exclusion YE2021	\$6,201
TRS Exclusion	0
ERS Exclusion	0
Total Exclusions	\$6,201
YE2022 Tax Levy Limit Adjusted for Exclusions	\$8,945,575
YE2022 Proposed Levy (projected at 2% increase)	\$8,814,698
Difference Between Tax Levy Limit and Proposed Levy	\$130,877
Do you plan to override the Tax Cap for YE2022?	NO

2% Tax Levy Increase Impact

NAME	2020-21 ACTUAL	TAXES PAYABLE \$100,000 HOME	2021-22 2% INCREASE PROPOSED	TAXES PAYABLE \$100,000 HOME*	AMOUNT INCREASED*
ALABAMA	20.45219	\$ 2,045.22	20.861707	\$ 2,086.17	\$ 40.95
HARTLAND	22.079068	\$ 2,207.91	22.521161	\$ 2,252.12	\$ 44.21
ALBION	20.239146	\$ 2,023.91	20.644398	\$ 2,064.44	\$ 40.53
BARRE	19.42958	\$ 1,942.96	19.818622	\$ 1,981.86	\$ 38.90
RIDGEWAY	21.351187	\$ 2,135.12	21.778705	\$ 2,177.87	\$ 42.75
SHELBY	20.452343	\$ 2,045.23	20.861964	\$ 2,086.20	\$ 40.96
*ASSUMES 2020-21 ASSESSED VALUES					

2021-2022 Draft #4 Expenditures vs. Revenue

DESCRIPTION	2021-2022 (Proposed)
EXPENDITURES – Draft #4	\$39,429,527
REVENUE – Draft #4	\$38,869,801
DEFICIT – Draft #4	<\$559,726>
Estimated Additional Aid from ARPA stimulus funds	\$559,726

DISCUSSION

