

2021-2022 BUDGET HEARING

May 10, 2021

Board of Education



2021-2022 BUDGET GUIDING PRINCIPLES

- VISION: EXEMPLIFY EXCELLENCE IN EDUCATION
- MISSION: EDUCATE TO INSPIRE ALL TO REACH BEYOND THE EXPECTED AND POSITIVELY IMPACT THEIR COMMUNITIES
- PRIORITIES FROM THE STRATEGIC PLAN (YR.2&3):
 - *Literacy at all grade levels*
 - *Evaluation of curriculum processes*
 - *Create a plan to minimize barriers to allow for successful high school completion*
 - *Evaluate AIS/Rtl programs*
 - *Evaluate programs that impact student social and emotional needs*
 - *Evaluate grade level configuration at each building*



2021-2022 BUDGET PROCESS

- 3-YEAR ANALYSIS OF SPENDING ON EACH LINE ITEM
- MEETINGS HELD WITH ALL BUILDING AND DEPARTMENT ADMINISTRATORS IN NOVEMBER AND DECEMBER
- DRAFT BUDGETS PRESENTED TO AUDIT COMMITTEE
- DRAFT BUDGETS PRESENTED TO BOARD OF EDUCATION
- BOARD OF EDUCATION APPROVED ON APRIL 21, 2021



2021-2022 BUDGET HIGHLIGHTS

- NO TAX LEVY INCREASE FOR THE 10th STRAIGHT YEAR
- MAINTAINS ALL ACADEMIC PROGRAMS
- MAINTAINS ALL EXTRACURRICULAR ACTIVITIES
- ELIMINATES INTERNAL AUDIT
 - Due to district enrollment falling below 1500 students
- STAFFING REDUCTIONS THROUGH ATTRITION
 - 1.0 FTE TEACHER & 1.0 FTE COUNSELOR
 - 0.4 FTE SPEECH MOVED TO BOCES



2021-2022 BUDGET HIGHLIGHTS

- PURCHASE OF TWO LARGE BUSES
- PURCHASE OF MAINTENANCE VEHICLE
- REDUCES ONE CONTRACTED BUS RUN
- REDUCTION IN DEBT SERVICE OF \$1,632,763
- PILOT PAYMENTS INCREASED DUE TO NEW INDUSTRIAL SOLAR AGREEMENTS



2021-2022 REVENUE BUDGET

SOURCE	AMOUNT	% of 2021-2022 BUDGET
NYS & FEDERAL AID	\$28,598,433	72.7%
TAX LEVY	\$8,641,861	22.0%
FUND BALANCE	\$1,302,509	3.3%
MISCELLANEOUS REVENUE	\$201,900	0.5%
PILOT PAYMENTS	\$578,671	1.5%
TOTAL	\$39,323,374	



2021-2022 Revenue Component Comparison

MEDINA CENTRAL SCHOOLS					
REVENUE BUDGET COMPARISON					
Account	Account Description	20-21 GENERAL FUND REV BUDGET	21-22 - GENERAL FUND REVENUE	Percent Difference	Dollar Difference
A 1001	REAL PROPERTY TAXES	8,641,861.00	8,641,861.00	0.000%	0.00
A 1040	APPROPRIATION OF FUND BALANCE	2,781,517.00	1,302,509.00	-53.173%	-1,479,008.00
A 1081	OTHER PAYMENTS IN LIEU OF TAXES	560,600.00	578,671.00	3.224%	18,071.00
A 1090	INTEREST AND PENALTIES ON TAXES	15,000.00	20,000.00	33.333%	5,000.00
A 1320	SUMMER SCHOOL TUITION	5,000.00	5,000.00	0.000%	0.00
A 1320.001	MUSIC TUITION	3,000.00	3,000.00	0.000%	0.00
A 1320.003	SUMMER MUSIC FESTIVAL	8,200.00	8,200.00	0.000%	0.00
A 1335.001	LOST CALCULATORS	500.00	500.00	0.000%	0.00
A 1410	ADMISSIONS FROM INDIVIDUA	7,000.00	7,000.00	0.000%	0.00
A 1489	CHARGES FOR MISC	800.00	800.00	0.000%	0.00
A 1489.001	CHARGES FOR VETS	300.00	300.00	0.000%	0.00
A 2230	DAY SCHOOL TUITION OTHER DISTRICTS	22,000.00	22,000.00	0.000%	0.00
A 2401	INTEREST AND EARNINGS	8,000.00	8,000.00	0.000%	0.00
A 2413	RENTAL OF REAL PROPERTY BOCES	100.00	100.00	0.000%	0.00
A 2650	SALES OF SCRAP AND EXCESS	500.00	1,000.00	100.000%	500.00
A 2701	REFUND PRIOR YRS BOCES	175,921.00	125,000.00	-28.945%	-50,921.00
A 2770	UNCLASSIFIED REVENUES	0.00	1,000.00	0.000%	1,000.00
A 3101	BASIC FORMULA	22,935,557.00	25,314,799.00	10.374%	2,379,242.00
A 3101.001	SA25 MEDICAID	40,000.00	55,000.00	37.500%	15,000.00
A 3101.002	SA25 EXCESS COST	992,091.00	1,076,980.00	8.557%	84,889.00
A 3103	BOARD OF COOPERATIVE EDUC	1,967,747.00	1,959,680.00	-0.410%	-8,067.00
A 3260	TEXTBOOKS	115,353.00	84,000.00	-27.180%	-31,353.00
A 3262	COMPUTER SOFTWARE AID	29,436.00	19,464.00	-33.877%	-9,972.00
A 3262.B	COMPUTER HARDWARE AID	0.00	29,160.00	0.000%	29,160.00
A 3263	LIBRARY A/V LOAN PROGRAM	0.00	9,350.00	0.000%	9,350.00
A 4601	MEDICAID REIMB - FEDERAL	25,000.00	50,000.00	100.000%	25,000.00
A 5031	INTERFUND TRANSFERS	2,156,250.00	0.00	-100.000%	-2,156,250.00
	TOTAL REVENUE	40,491,733.00	39,323,374.00	-2.885%	-1,168,359.00

REVENUE – TAX LEVY

- 2021-2022 PROPOSED TAX LEVY: \$8,641,861
- 2020-2021 APPROVED TAX LEVY: \$8,641,861
- YEAR-TO-YEAR DIFFERENCE: \$0.00
- PERCENTAGE DIFFERENCE: 0.0%



2021-2022 ESTIMATED TAX RATES*

*Based upon current tax roll information	Rate per \$1,000 of Assessed Value	Estimated Tax on \$80,000
ALABAMA	\$20.48	\$1,638
ALBION	\$20.26	\$1,620
BARRE	\$19.45	\$1,556
HARTLAND	\$22.10	\$1,768
RIDGEWAY	\$21.38	\$1,710
SHELBY	\$20.48	\$1,638
OVERALL SCHOOL TAX RATE*	\$19.45	
*Final rates will be set in August 2021 by Orleans County		
*Does not include library rates		



ASSESSED VALUE OF ORLEANS COUNTY SCHOOL DISTRICTS

DISTRICT	OVERALL ASSESSED VALUE	TAXABLE ASSESSED VALUE	ENROLLMENT	TAXABLE ASSESSED VALUE/STUDENT
ALBION	\$758,008,905	\$587,998,249	1781	\$330,151
HOLLEY	\$399,439,113	\$325,001,222	902	\$360,312
KENDALL	\$288,364,738	\$244,216,313	684	\$357,041
LYNDONVILLE	\$336,505,923	\$281,182,816	586	\$479,834
MEDINA	\$572,692,899	\$408,806,829	1387	\$294,742

Source: Orleans County Real Property Tax

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	



2021-2022 COMPONENT COMPARISON

COMPONENT	2020-2021 APPROVED BUDGET	2021-2022 PROPOSED BUDGET
ADMINISTRATIVE	\$2,586,388	\$3,113,634
PROGRAM	\$35,959,653	\$34,288,103
CAPITAL	\$1,945,692	\$1,921,637
TOTAL	\$40,491,733	\$39,323,374
% DIFFERENCE		<2.885%>



5-YEAR BUDGET HISTORY

BUDGET YEAR	2017-18	2018-19	2019-20	2020-21	2021-22
GENERAL SUPPORT	\$3,638,361	\$3,651,328	\$3,602,492	\$3,392,055	\$4,051,461
INSTRUCTION	\$18,036,878	\$18,715,588	\$19,767,467	\$19,393,072	\$19,047,472
TRANSPORTATION	\$2,206,272	\$2,341,227	\$2,818,155	\$2,474,253	\$2,470,874
COMMUNITY SERVICES	\$500	\$500	\$500	\$500	\$500
EMPLOYEE BENEFITS	\$8,361,820	\$8,992,997	\$8,634,296	\$9,074,427	\$9,253,404
DEBT SERVICE & TRANSFERS	\$4,376,963	\$3,954,202	\$5,461,515	\$6,157,426	\$4,499,663
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GRAND TOTALS	\$36,620,794	\$37,565,842	\$40,284,425	\$40,491,733	\$39,323,374
TAX LEVY CHANGE	-0.22%	0.0%	0.0%	0.0%	0.0%

FEDERAL STIMULUS FUNDS (CRRSA & ARPA)

WHAT IT IS.....

- FEDERAL “SPECIAL AID” GRANT
- ACCOUNTED FOR OUTSIDE OF THE GENERAL FUND BUDGET
- TO BE USED FOR:
 - Learning loss and other pandemic related issues

WHAT IT IS NOT.....

- NOT A GENERAL FUND REVENUE SOURCE
- NOT A RECURRING REVENUE SOURCE



FEDERAL STIMULUS FUNDS ALLOCATIONS*

PROGRAM	AVAILABLE	END DATE	ALLOCATION
CRRSA ACT	MARCH 13, 2020	SEPTEMBER 30, 2023	\$1,564,854
ARPA ACT	MARCH 13, 2020	SEPTEMBER 30, 2024	\$3,514,439**
ARPA “LEARNING LOSS GRANT”	MARCH 13, 2020	SEPTEMBER 30, 2024	\$1,541,219

*Official allocations per NYSED memo dated 5/4/21

**Note: 20% of the ARPA allocation, or \$702,888, must be reserved to address learning loss



- Budget Vote and Board Election Information:
 - Date: May 18, 2021
 - Time: Noon – 8:00 PM
 - Location: District Office Board Room
- Eligible voters must be at least 18 years old, be a US citizen, have lived in the district for at least 30 days prior to the vote and have a valid ID.
- Those who need an absentee ballot application must contact District Clerk Julie Kuhn at 585-798-2700 or via email at jkuhn@medinacsd.org
 - All completed absentee ballots must be received by 5:00 PM on May 18, 2021



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 \$39,323,374 proposed budget submitted to the Annual Meeting on May 10, 2021, and levy the necessary tax therefor?



ELECTION OF MEMBERS TO THE BOARD OF EDUCATION

There are three (3) Board of Education positions to be filled at this election.
The positions are as follows:

Two (2) candidates will each be elected to a three (3) year term of office with no pay from July 1, 2021-June 30, 2024.

One (1) candidate will be elected to a one (1) year term of office with no pay from May 19, 2021-June 30, 2022.

Below are the candidates as they will appear on the ballot:

- 1) Corinne Ryan
- 2) Alissa Bruce
- 3) _____



THANK YOU!

TO THE BOARD OF EDUCATION, THE
ADMINISTRATION AND THE AUDIT COMMITTEE
FOR YOUR HELP IN DEVELOPING A BUDGET THAT
WILL ALLOW THE DISTRICT TO MEET THE NEEDS
OF STUDENTS AND IS FISCALLY RESPONSIBLE FOR
OUR TAXPAYERS.

