

2025-2026 BUDGET – UPDATE

MARCH 10, 2025

BOARD OF EDUCATION MEETING



2025-2026 BUDGET UPDATES

- All BOCES service requests are included
- New bus quotes updated for additional video capabilities
- Added professional development funds to each building and curriculum lines
- New band trailer included
- New band uniforms included
- Updated revenue

2025-2026 EXPENSE BUDGET UPDATE

MEDINA CENTRAL SCHOOLS				
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Appropriation Status Report For 25-26 GENERAL FUND APPROPRIATIONS BUDGET (Consolidated)				
		PROPOSED	APPROVED	
Range	Description	2025 - 26 Budget	2024 - 25 Budget	DIFFERENCE
1000 - 1999	GENERAL SUPPORT	\$ 4,741,855	\$ 4,981,172	\$ (239,317)
2000 - 2999	INSTRUCTION	\$ 22,255,664	\$ 21,246,470	\$ 1,009,194
5000 - 5999	TRANSPORTATION	\$ 3,984,248	\$ 3,623,205	\$ 361,043
7000 - 8999	COMMUNITY SERVICES	\$ 500	\$ 500	\$ -
9000 - 9099	EMPLOYEE BENEFITS	\$ 9,801,121	\$ 9,706,280	\$ 94,841
9700 - 9999	DEBT SERVICE	\$ 6,130,748	\$ 2,605,294	\$ 3,525,454
	Grand Totals	\$ 46,914,136	\$ 42,162,921	\$ 4,751,215

2025-2026

BOCES BUDGET

MEDINA CENTRAL SCHOOLS				
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Appropriation Status Report For 25-26 GENERAL FUND APPROPRIATIONS BUDGET (Detail)				
Account	Description	PROPOISED 2025 - 26 Proposed Budget	APPROVED 2024 - 25 Budget	DIFFERENCE
A 1010.490-00-0000	BRD ED BOCES	\$ 22,263	\$ 21,144	\$ 1,119
A 1310.490-00-0000	BSN ADM BOCES	\$ 4,936	\$ 8,070	\$ (3,134)
A 1345.490-00-0000	PURCH BOCES	\$ 18,130	\$ 29,070	\$ (10,940)
A 1420.490-00-0000	LEGL BOCES	\$ 29,210	\$ 20,990	\$ 8,220
A 1430.490-00-0000	PERSL BOCES	\$ 50,273	\$ 54,073	\$ (3,800)
A 1480.490-00-0000	PUB INFO BOCES	\$ 13,986	\$ 7,659	\$ 6,327
A 1620.490-00-0000	OP PLNT BOCES	\$ 51,510	\$ 37,620	\$ 13,890
A 1680.490-00-0000	CNTL DA BOCES	\$ 201,658	\$ 636,625	\$ (434,967)
A 1981.490-00-0000	ADM-BOCES	\$ 191,157	\$ 182,380	\$ 8,777
A 2010.490-00-0000	CURR DEV BOCES	\$ 2,550	\$ 2,400	\$ 150
A 2070.490-00-0000	TRAIN/INST BOCES	\$ 56,545	\$ 48,979	\$ 7,566
A 2110.490-00-0000	REG BOCES	\$ 558,031	\$ 523,230	\$ 34,801
A 2250.490-00-0000	HC CHILD BOCES	\$ 2,611,847	\$ 2,220,815	\$ 391,032
A 2280.490-00-0000	OCED 7-12 BOCES	\$ 1,123,600	\$ 960,510	\$ 163,090
A 2330.490-00-0000	SP SCH BOCES	\$ 30,630	\$ 45,407	\$ (14,777)
A 2610.490-00-0000	LIB A-V BOCES	\$ 66,011	\$ 64,537	\$ 1,474
A 2630.490-00-0000	COMP INST BOCES	\$ 135,475	\$ 316,702	\$ (181,227)
A 2805.490-00-0000	ATTEN BOCES	\$ 1,725	\$ -	\$ 1,725
A 2815.490-00-0000	HLTH CONTRACT BOCES	\$ 40,684	\$ 38,265	\$ 2,419
A 2855.490-21-0000	INT ATH BOCES ATHL	\$ 34,790	\$ 32,509	\$ 2,281
A 5510.490-00-0000	TRANSPORTATION - BOCES	\$ 6,024	\$ 5,738	\$ 286
	Grand Totals:	\$ 5,251,035	\$ 5,256,723	\$ (5,688)

2025-2026 REVENUE BUDGET UPDATE

MEDINA CENTRAL SCHOOLS					
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Revenue Status Report For 25-26 GENERAL FUND REVENUE BUDGET					
Account	Description	PROPOSED 2025 - 26 Budget	APPROVED 2024 - 25 Budget	DIFFERENCE	
A 1001	REAL PROPERTY TAXES	\$ 9,215,765	\$ 8,990,990	\$ 224,775	
A 1040	APPROPRIATION OF PLANNED BALANCE NON	\$ 1,000,000	\$ 1,603,832	\$ (603,832)	
A 1081	OTHER PAYMENTS IN LIEU OF	\$ 564,765	\$ 471,339	\$ 93,426	
A 1085	SCHOOL TAX RELIEF REIMBURSEMENT	\$ -	\$ -	\$ -	
A 1090	INTEREST AND PENALTIES ON	\$ 30,000	\$ 20,000	\$ 10,000	
A 1320	SUMMER SCHOOL TUITION	\$ 500	\$ 2,500	\$ (2,000)	
A 1320.001	MUSIC TUITION	\$ 2,800	\$ 1,500	\$ 1,300	
A 1320.003	SUMMER MUSIC FESTIVAL	\$ 4,000	\$ 4,000	\$ -	
A 1335.001	LOST CALCULATORS & CHROMEBOOKS	\$ 500	\$ 500	\$ -	
A 1410	ADMISSIONS FROM INDIVIDUA	\$ 8,000	\$ 8,000	\$ -	
A 1489	CHARGES FOR SVC MISC	\$ 1,500	\$ 1,000	\$ 500	
A 1489.001	CHARGES FOR SVC VETS	\$ 300	\$ 300	\$ -	
A 2230	DAY SCHOOL TUITION OTHER DISTRICTS	\$ 40,000	\$ 40,000	\$ -	
A 2401	INTEREST AND EARNINGS	\$ 175,000	\$ 175,000	\$ -	
A 2413	RENTAL OF REAL PROPERTY BOCES	\$ 100	\$ 100	\$ -	
A 2650	SALES OF SCRAP AND EXCESS	\$ 1,000	\$ 1,000	\$ -	
A 2701	REF PRIOR YRS BOCES	\$ 195,000	\$ 195,000	\$ -	
A 2770	UNCLASSIFIED REVENUES	\$ 10,000	\$ 10,000	\$ -	
A 3101	BASIC FORMULA	\$ 31,631,872	\$ 26,296,107	\$ 5,335,765	
A 3101.001	SA25 MEDICAID	\$ 75,000	\$ 70,000	\$ 5,000	
A 3101.002	SA25 EXCESS COST	\$ 1,245,581	\$ 1,072,958	\$ 172,623	
A 3103	BOARD OF COOPERATIVE EDUC	\$ 2,045,806	\$ 2,448,850	\$ (403,044)	
A 3260	TEXTBOOKS	\$ 75,900	\$ 79,861	\$ (3,961)	
A 3262	COMPUTER SOFTWARE AID	\$ 19,519	\$ 20,403	\$ (884)	
A 3262.B	COMPUTER HARDWARE AID	\$ 26,045	\$ 27,456	\$ (1,411)	
A 3263	LIBRARY A/V LOAN PROGRAM	\$ 8,144	\$ 8,513	\$ (369)	
A 4601	MEDICAID REIMB - FEDERAL	\$ 70,000	\$ 60,000	\$ 10,000	
A 5031	INTERFUND TRANSFERS	\$ 352,620	\$ 553,712	\$ (201,092)	
	Grand Totals:	\$ 46,799,717	\$ 42,162,921	\$ 4,636,796	

2025-2026 Tax Cap Calculation (submitted):

Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2025	\$8,990,990
✓	Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025	---
✓	Tax Base Growth Factor	1.0076
✓	PILOTs Receivable FYE 2025	\$471,339
✓	Tort Exclusion Amount Claimed in FYE 2025	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2026	\$564,765
✓	Available Carryover from FYE 2025	\$131,848
Tax Levy Limit Before Adjustments/Exclusions		\$9,288,357
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$6,724
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
Total Exclusions		\$6,724
Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$9,295,081
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy	---
✓	FYE 2026 Proposed Levy, Net of Reserve	\$9,215,765
Difference Between Tax Levy Limit and Proposed Levy		\$79,316
✓	Do you plan to override the Tax Cap for FYE 2026 ?	No

10-YEAR TAX LEVY HISTORY

YEAR	TAX LEVY	% INCREASE OR DECREASE
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	\$8,814,697	0.0%
2024-25	\$8,990,990	2.0%
2025-26 (submitted)	\$9,215,765	2.5%

2025-2026

REVENUE VS EXPENSES

PROPOSED	
EXPENSES	\$46,914,136
REVENUE	<u>\$46,799,717</u>
DIFFERENCE	<\$114,419>

RESERVE REVIEW

RESERVE	BALANCE 6/30/2024	BALANCE 1/31/2025	HOW TO USE
RETIREMENT RESERVE (A827)	\$2,246,107	\$1,779,994	BOARD RESOLUTION
UNEMPLOYMENT RESERVE (A815)	\$1,320,971	\$528,153	BOARD RESOLUTION
INSURANCE RESERVE (A863)	\$607,691	\$5,828	BOARD RESOLUTION
PROPERTY LOSS RESERVES (A861/A862)	\$599,848	\$19,647	BOARD RESOLUTION
EMPLOYEE BENEFIT LIABILITY (A889)	\$35,511	\$35,971	BOARD RESOLUTION
TAX CERTIORARI (A864)	\$0	\$0	BOARD RESOLUTION
REPAIR RESERVE (A882)	\$844,944	\$859,094	PUBLIC HEARING
CAPITAL RESERVE (A878)	\$292,599	\$322,984	VOTER APPROVAL

UPCOMING DATES:

March 24, 2025:	Budget Work Session – Draft #3
April 22, 2025:	2025-26 Budget and Property Tax Report Card must be approved
April 28, 2025:	2025-26 Property Tax Report Card must be submitted to NYS
May 6, 2025:	2025-26 Budget Hearing
May 20, 2025:	2025-26 Budget Vote and Board of Education election





DISCUSSION