



Mexico Academy & Central School District



2019-2020 MACS Budget Agenda

- Mission, Vision, Core Beliefs, & Goals
- Celebrations & Recognitions
- Budget Presentations
- Budget Highlights
- District Revenue Sources
- Property Tax Cap
- Three Part Budget
 1. Administration
 2. Educational Program
 3. Capital
- Vehicle Purchases
- BOE Candidates
- Budget Vote





Mission, Vision, & Core Beliefs



MEXICO ACADEMY
& CENTRAL SCHOOL DISTRICT

Inspiring Excellence and Leadership in ALL!

Mission:

Educate and motivate our students to be successful, responsible citizens.

Vision:

Recognized as a school district that inspires excellence and leadership in all!

Core beliefs:

- We put students first.
- All students can learn.
- We provide a safe, secure environment for all.
- Collaboration among students, staff, families and the community is essential to our success.
- Our schools are the heart of our community.
- We value creativity and innovation.
- We lead with honesty and integrity.
- Our supportive and rigorous learning environment nurtures the whole child.
- All are treated with dignity, respect and compassion.

Goals

Overall Goal: MACS will be in the top 10% of all the school districts in New York State as determined by Business First Ranking.

Goal 1: At the conclusion of Grade 3, 100% of students will be reading on Grade Level as measured by STAR.

Goal 2: MACS will achieve a 60% proficiency rate for grades 5-8 testing in ELA and Math.

Goal 3: MACS will achieve a 95% passing rate for Regent exams.



Celebrations

9% increase in our high school graduation rate since 2015.

58% of our graduates earning college credits while attending our high school

22% of our graduates earn 15 or more college credits while attending our high school

10% proficiency rate increase in grade 7 NYS ELA assessment

12% proficiency rate increase in grade 5 NYS Math assessment

12% proficiency rate increase in grade 4 ELA assessment

28% proficiency rate increase in grade 4 Math since 2015

Continued participation in the Oswego County Literacy Initiative to improve reading achievement for all students in Oswego County.

Recognitions

In addition to student achievement, our District is also receiving some wonderful recognition. The Pittsburgh PA company, Niche claims to have the most comprehensive data on U.S. K-12 schools, colleges, and places (neighborhoods, cities, ZIP codes, etc.). On their website (www.Niche.com), Niche reports MACS as:

#74 of 689

Districts with the best teachers in New York State

#130 of 688

Best places to teach in New York State

#255 of 675

Best school districts in New York State



Budget Presentations

#	Budget Presentation Location/ Group	Time	Date	Feedback
1	Mexico Middle School Faculty Mtg.	2:00 pm	4/24/19	Positive
2	Palermo Elementary Faculty Mtg.	8:10 am	4/26/19	Positive
3	Mexico Elementary Faculty Mtg.	8:10 am	5/6/19	Positive
4	Mexico High School Faculty Mtg.	2:15 pm	5/6/19	Positive
5	Transportation Department	9:00 am	5/7/19	Positive
6	Mexico Chamber of Commerce -Mexico Library	11:30 am	5/7/19	Positive
7	New Haven Elementary Faculty Mtg. & PTC	8:10 am	5/9/19	Positive
8	Public Budget Hearing - MS Auditorium	6:00 pm	5/14/19	



2019 – 2020 Budget Highlights

- \$100,000 SBHC Improvement
- 2 SBMHC: Liberty Resources
- \$23,000 Distance Learning Lab
- \$100,000 Blended Learning classroom upgrade
- Grant Writing CoSer CiTi/Capital Region BOCES
- \$28,000 HS Stage Extension for safety



Staffing

3 Elementary Pre-K TA

Elementary Math AIS

K

Math AIS/Instructional Specialist

.5 Music

Typist

4 Dept Coordinators

Psychologist

.5 speech

Assistant Trans. Supervisor

2 Grounds Helper

Maintenance Helper

—

Retirements

Elementary

Staff A - Teacher

Staff B - Teacher

Staff A - Teacher

Staff B - Teacher

Staff C - Teacher

Staff D - Teacher

Staff E - Teacher Assistant

Secondary

Staff A - Teacher

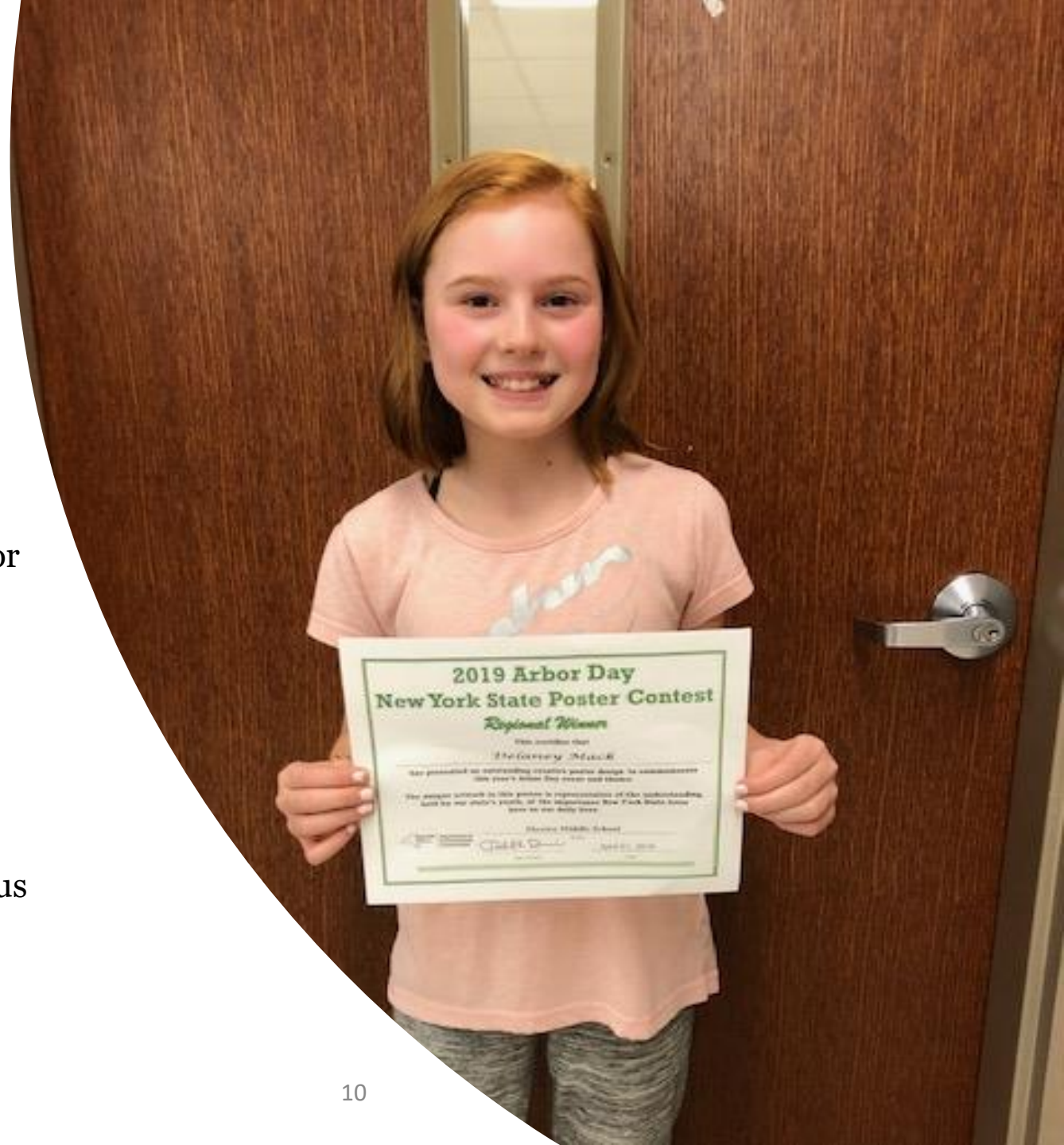
Staff A - Clerical

=

\$134,263

Revenue Sources

- **State Aid** - usually finalized after the State Budget is adopted.
 - (Now capped at the Executive Budget Proposal or prior year expense (formula) whichever is less.)
- **Tax Levy** - Monies collected from district taxpayers via school tax bills
 - (Now limited by the Property Tax Cap Legislation.)
- **Local Non-Tax** - Use of district reserves and miscellaneous revenues
- **Fund Balance** - Unrestricted monies that can be appropriated into next year's budget





Tax Cap Calculation

Real Property Tax Levy FYE 2019	\$22,237,610 (actual 18-19 levy)
Tax Cap Reserve Offset from FYE 2018 Used to Reduce FYE 2019 Levy	\$ 0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019	---
Tax Base Growth Factor	1.0063
PILOTs Receivable FYE 2019	\$ 0
Tort Exclusion Amount Claimed in FYE 2019	\$ 0
Capital Tax Levy Exclusion FYE2019	\$ 991,228
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 2020	\$ 0
Available Carryover from FYE 2019	---
Tax Levy Limit Before Adjustments/Exclusions	\$21,814,209
Tort Exclusion	\$ 0
Capital Tax Levy Exclusion FYE2020	\$ 1,079,815
Teachers' Retirement System Exclusion	\$ 0
Employees' Retirement System Exclusion	\$ 0
Total Exclusions	\$ 1,079,815
Your FYE 2020 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$22,894,024 (maximum 19-20)
	<i>(Max Allowable Levy increase 2.95%)</i>
	<i>(\$656,414 increase from 18-19 levy)</i>



District Revenue Sources

Revenue Source	2018-2019 Adopted	2019-2020 Proposed	Change
State Aid	\$31,203,264	\$32,247,981	\$1,044,717
Other	\$10,625,000	\$1,199,709	-\$9,425,291
Taxes	\$13,233,881	\$22,437,748	\$9,203,867
Fund Balance	\$1,743,587	\$1,966,940	\$233,353
Total Revenue	\$56,805,732	\$57,852,378	\$1,046,646
Budget Appropriations	\$56,805,732	\$57,852,378	\$1,046,646
Proposed Budget increase %		1.84%	
Estimated Tax Levy increase %		0.90%	

PILOT to FAV

BUDGET NOTICE

Overall Budget Proposal	2018-19 Adopted Budget	2019-20 Proposed Budget	2019-20 Contingency Budget*
Total Budgeted Amount, Not Including Separate Propositions	\$ 56,805,732	\$ 57,852,378	\$ 57,420,513
Increase/Decrease for the 2019-20 School Year		\$ 1,046,646	\$ 614,781
Percentage Increase/Decrease in Proposed Budget		1.84 %	1.08 %
Change in the Consumer Price Index		2.44 %	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 13,223,881	\$ 22,437,748	
B. Levy to Support Library Debt, if Applicable			
C. Levy for Non-Excludable Propositions, if Applicable **			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy			
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 13,233,881	\$ 22,437,748	\$ 22,237,610
F. Total Permissible Exclusions	\$ 991,228	\$ 1,079,815	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 13,386,382	\$ 21,814,209	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 12,242,653	\$ 21,357,933	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 1,143,729	\$ 456,276	
Administrative Component	\$ 5,641,401	\$ 5,968,456	\$5,953,456
Program Component	\$ 40,669,924	\$ 41,662,191	\$41,360,326
Capital Component	\$ 10,494,408	\$ 10,221,731	\$10,106,731

PILOT to FAV

18-19
actual
taxes
levied

BUDGET NOTICE continued

*Should the proposed budget be defeated pursuant to Section 2023 of the Education Law, the Board of Education must adopt a contingent budget. The following items are excluded from a contingency budget: equipment purchases, student supplies, non-essential maintenance, transportation of students under mileage limits set by state law, and public use of school building and grounds, except where there is no cost to the District. In light of the Property Tax Cap, under contingency the school district can levy no more taxes than the amount of taxes levied in the prior school year by the district.

** List Separate Propositions that are not included in the Total Budgeted Amount:
 (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)

PROPOSITION I

Shall the Board of Education purchase and finance eight (8) student transportation vehicles at an estimated cost not to exceed \$670,000, including necessary furnishings, fixtures and equipment and all other costs incidental thereto and to expend a total sum not to exceed \$670,000, which is estimated to be the total maximum cost thereof, and levy a tax for the foregoing in the amount of \$670,000, which shall be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education and in anticipation of the collection of such tax, bonds and notes of the District are hereby authorized to be issued at one time or from time to time in the principal amount not to exceed \$670,000, and a tax is hereby voted to pay the interest on said obligations when due.

NOTE: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2019-20 School Year

Estimated Basic STAR Exemption Savings¹

\$ 596

The annual budget vote for the fiscal year 2019-20 by the qualified voters of the Mexico Academy & Central school district, Oswego County, New York, will be held at the District Elementary school(s) in said district on Tuesday, May 21, 2019 between the hours of Noon and 9:00pm, prevailing time in the District Elementary school(s), at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.





Three-Part Budget

The State legislation, which **requires the state's school districts to have a public budget vote**, includes the requirement that the budget be divided up into three components: program, capital, and administration.

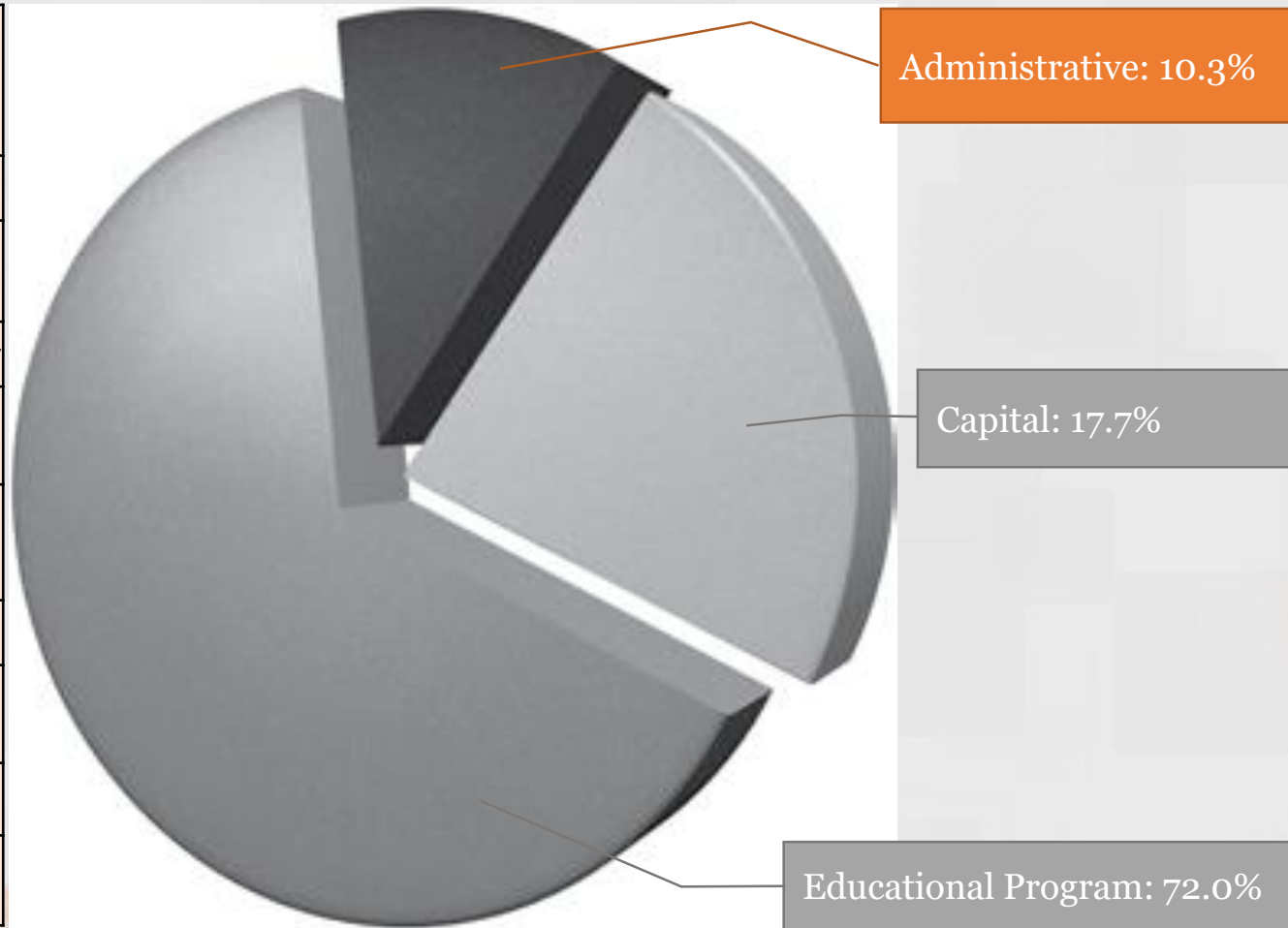


1. **Administration Budget**: This section includes central administration and school offices, along with clerical support, salaries and benefits, and related expenses of all school administrators, board of education expenses for planning, legal expenses, and other administrative activities.
2. **Educational Program Budget**: This portion covers teacher salaries, school supplies, and all related educational costs.
3. **Capital Budget**: Refers to all facilities costs such as leases, annual debt service, custodial salaries and benefits, service contracts, custodial supplies, maintenance and repair of facilities, and utilities.



Three-Part Budget: 1. Administrative

ADMINISTRATIVE	18-19 Adopted Budget	19-20 Proposed Budget
Board of Education	\$30,150	\$30,800
Central Administration, Finance, Personnel	\$1,032,460	\$1,037,041
Instructional Supervision	\$1,152,298	\$1,225,377
Curriculum Development	\$442,622	\$588,651
Central Services (legal, data processing, printing, mailing, storage)	\$1,008,037	\$975,438
Special Items (Insurance, BOCES, etc.)	\$1,094,121	\$1,142,719
Employee Benefits	\$881,713	\$968,430
TOTAL ADMINISTRATIVE	\$5,641,401	\$5,968,456
Percent of Total Budget	9.9%	10.3%

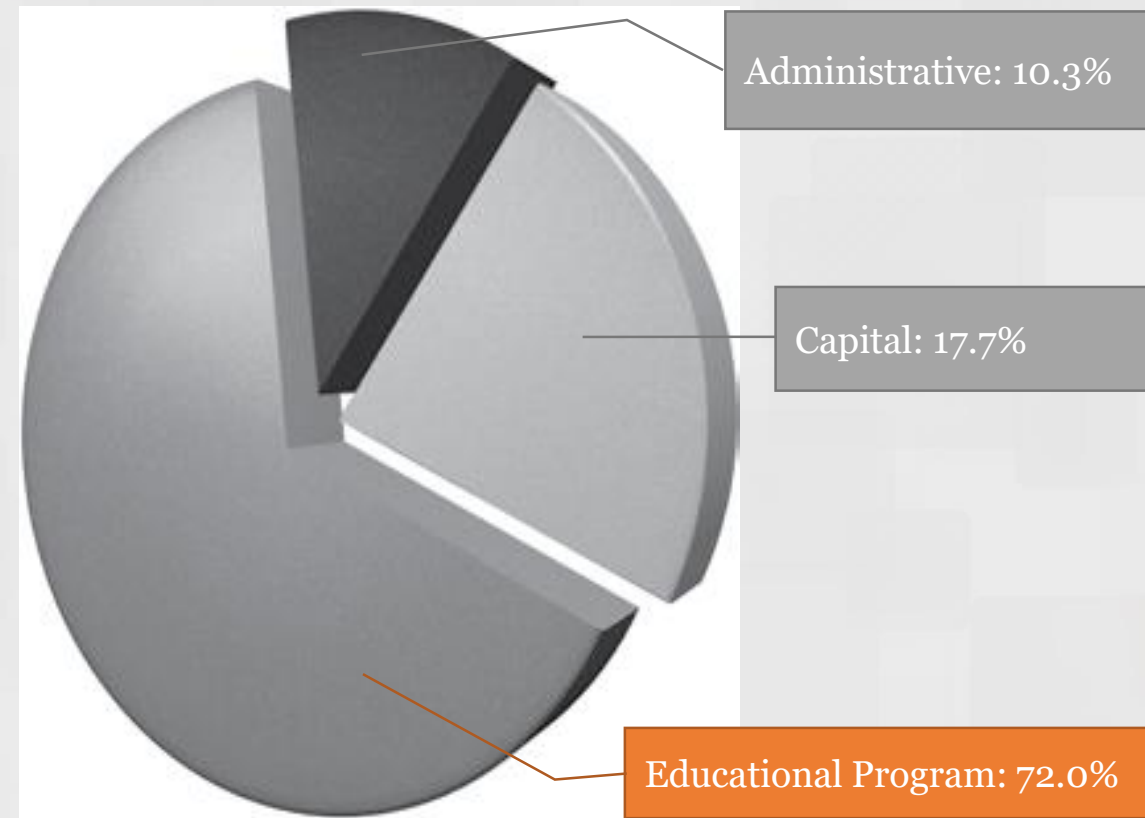


- Savings on TRS reduction from 9.8% to 8.86%
 - 8% Increase in Health Insurance Cost
 - ERS rate steady at 14.6%



Three-Part Budget: 2. Educational Program

EDUCATIONAL PROGRAM	18-19 Adopted Budget	19-20 Proposed Budget
Teaching - Regular & Special Schools	\$22,519,254	\$22,761,483
Instructional Media (Libraries, CAI, A/V, Supplies)	\$3,589,256	\$3,957,182
Pupil Services (Attendance, Guidance, Health, Psychologist, Clubs, Athletics)	\$828,708	\$1,084,670
Other Educational (Recreation, Civic, Legal)	\$156,500	\$146,000
Pupil Transportation	\$2,879,720	\$3,012,311
Transfers to Federal Fund (Summer ESY)	\$135,000	\$150,000
Employee Benefits	\$10,561,486	\$10,550,545
TOTAL EDUCATIONAL PROGRAM	\$40,669,924	\$41,662,191
Percent of Total Budget	71.6%	72.0%

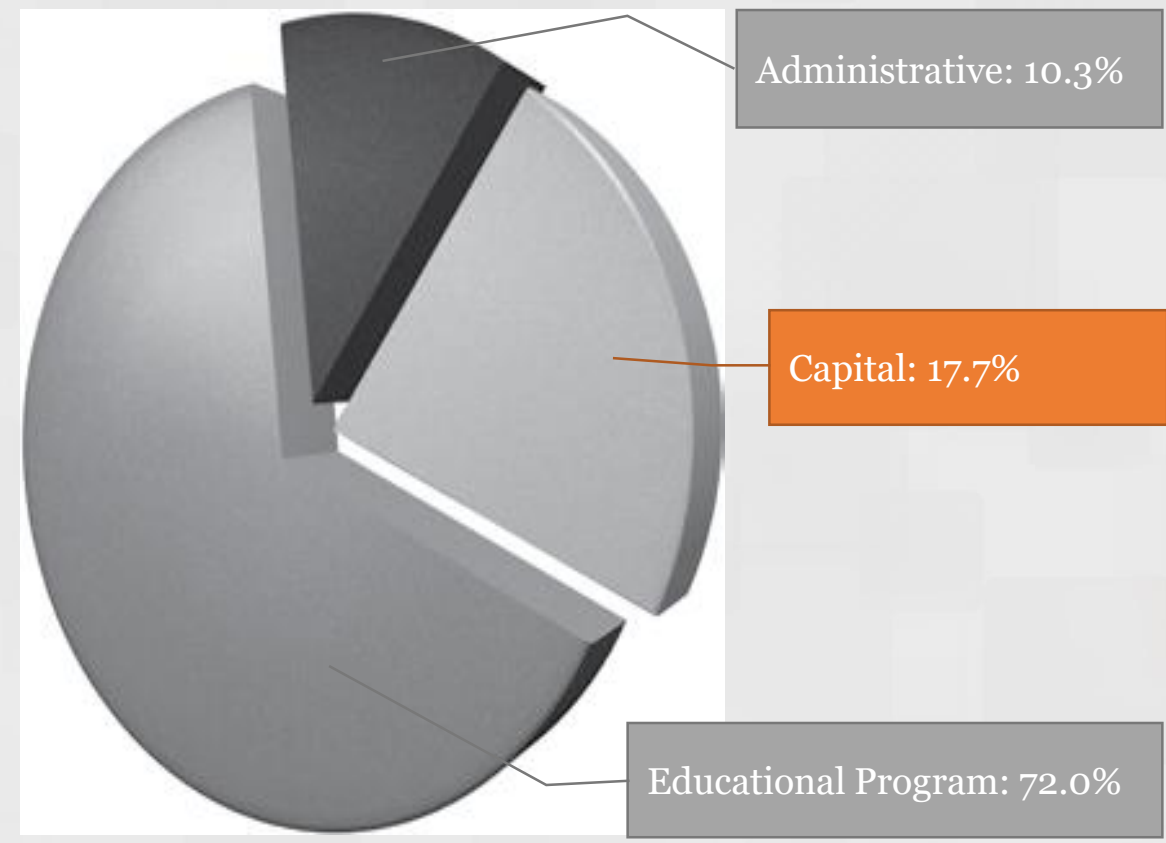


- Savings on TRS reduction from 9.8% to 8.86%
- 8% Increase in Health Insurance Cost
 - ERS rate steady at 14.6%



Three-Part Budget: 3. Capital

CAPITAL	18-19 Adopted Budget	19-20 Proposed Budget
Operations and Maintenance	\$4,150,770	\$3,969,326
Debt Service (Debt Service)	\$5,313,153	\$5,195,619
Judgements, Claims, Property Tax Refunds	\$23,000	\$20,000
Transfers to Capital/Debt Service Funds	\$ 0	\$100,000
Employee Benefits	\$1,007,485	\$936,786
TOTAL CAPITAL	\$10,494,408	\$10,221,731
Percent Change	18.5%	17.7%



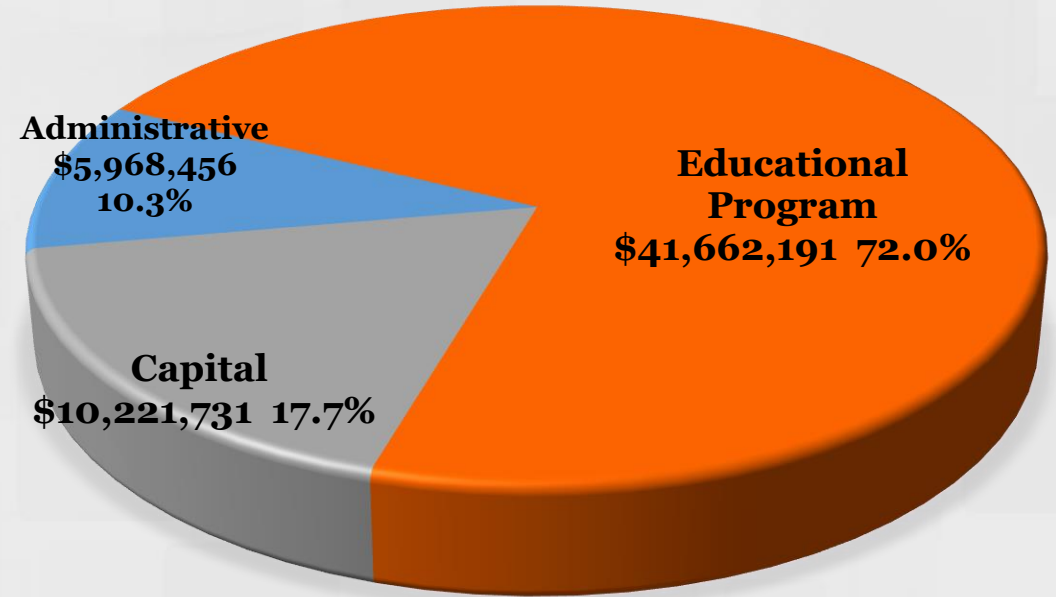
- Reduction in debt service costs from transition from short-term borrowing to long-term



Three-Part Budget Totals

TOTAL BUDGET \$57,852,378

Component	Adopted Budget 2018-2019	Proposed Budget 2019-2020	Dollar Increase (Decrease)
Administrative	\$5,641,401	\$5,968,456	\$327,055
Educational Program	\$40,669,923	\$41,662,191	\$992,268
Capital	\$10,494,408	\$10,221,731	\$(272,677)
TOTAL BUDGET	\$56,805,732	\$57,852,378	\$1,046,646 1.84%



- Savings on TRS reduction from 9.8% to 8.86%
 - 8% Increase in Health Insurance Cost
 - ERS rate steady at 14.6%
- Reduction in debt service costs from transition from short-term borrowing to long-term

Five -Part Budget

Description	18-19 Adopted Budget	19-20 Proposed Budget
Total Board of Education	30,150	30,800
Total Central Admin	253,996	268,571
Total Finance	504,302	501,106
Total Staff(inc. Legal)	651,818	598,854
Total Central Services	4,781,151	4,613,274
Total Special Items	1,117,121	1,162,719
Total General Support	7,338,538	7,175,324
Administration & Improvement	1,606,007	1,814,028
Teaching	22,643,166	22,911,482
Instructional Media	2,268,868	2,458,017
Pupil Services	2,149,096	2,583,835
Total Instruction	28,667,137	29,767,362
Total Pupil Transportation	2,879,720	3,012,311
Total Community Service	156,500	146,000
Total Employee Benefits	12,450,684	12,455,762
Total Debt Service	5,313,153	5,195,619
Total Capital Fund Transfer	-	100,000
Total Undistributed	17,763,837	17,751,381
Grand Total	56,805,732	57,852,378

Vehicle Replacement Proposition

- Four Large Busses (64 Passenger)
- Two 14 Passenger
- Two 24 Passenger
- **Total = \$670,000**





BOE Candidates

There are two BOE positions up for vote. They are for expiring three-year terms currently held by Connie Douglas and Dennis Brooks. The candidate with the highest and second highest number of votes will be elected to the two three-year terms.

There are 4 candidates running for the 2 positions and they are listed below in the order they will appear on the ballot:

1. Gerard Galluzzo
2. David Passer
3. Dennis Brooks, Jr.
4. Connie Douglas





Budget Vote: May 21, 2019

Budget Vote: May 21, 2019

12:00 PM – 9:00 PM

New Haven Elementary

Palermo Elementary

Mexico Elementary



Voter Qualifications

- Citizen of the United States
- At least eighteen (18) years of age
- A resident within the district for a period of at least thirty (30) days prior to the day of the vote