



Mexico Academy & Central School District





2020-2021 MACS Budget Agenda

- Mission, Vision, Core Beliefs, & Goals
- Celebrations
- COVID 19 Good News
- COVID-19/ NY PAUSE Budget Process Changes
- District Revenue Sources
- Property Tax Cap
- Three Part Budget
 1. Administration
 2. Educational Program
 3. Capital
- Mexico Elementary/ Mexico High School Shared Health Center Proposition
- Vehicle Replacement Proposition
- 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.

MACS District-Wide Aspirational 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.



COVID-19 Good News

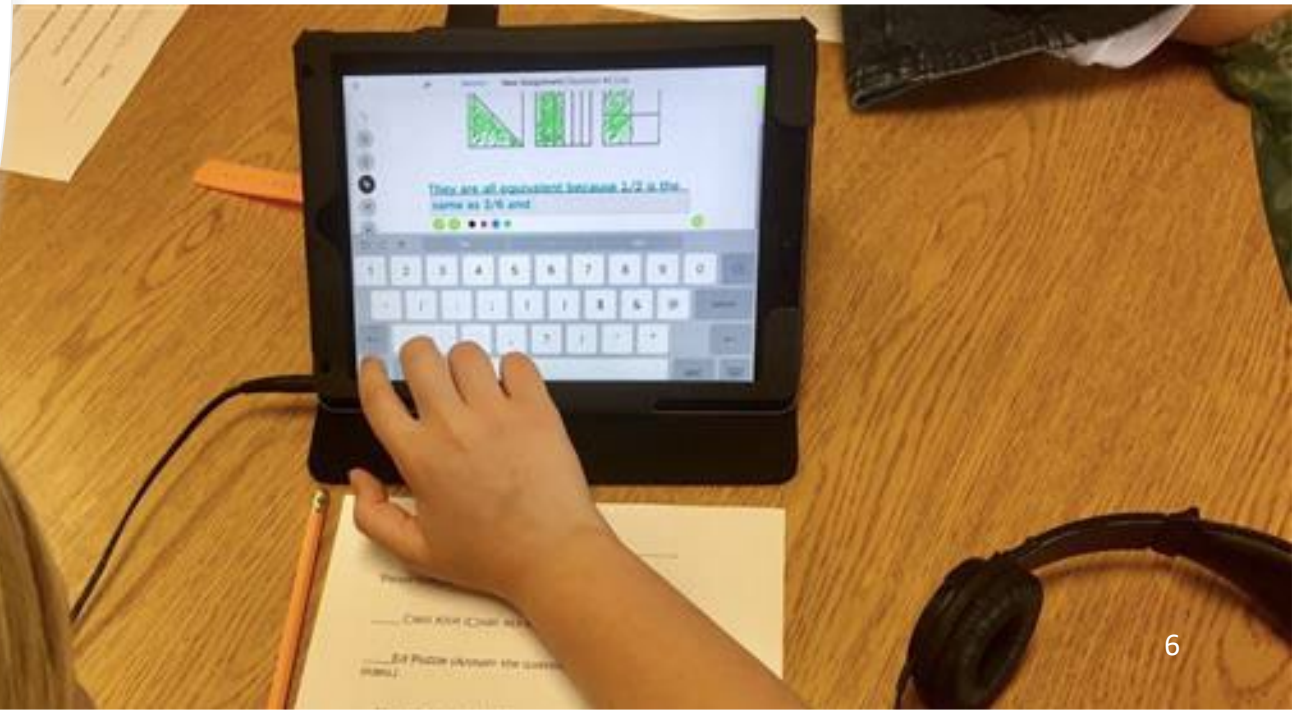
Since March 16th:

- 8,300 meals delivered to over 150 families
- Over 9,000 meals for 300 families picked up
- Meals program will continue over summer



COVID-19 Good News: *Technology!*

- Over 1200 1:1 Student Laptops Deployed to K-6 Students
- Student and Family Help Desk
- Teacher Help Desk to Assist With Remote Learning
- Device Repair Drop Off/Pick Up
- Virtual Professional Development Sessions for Staff
- Data Privacy Security Training



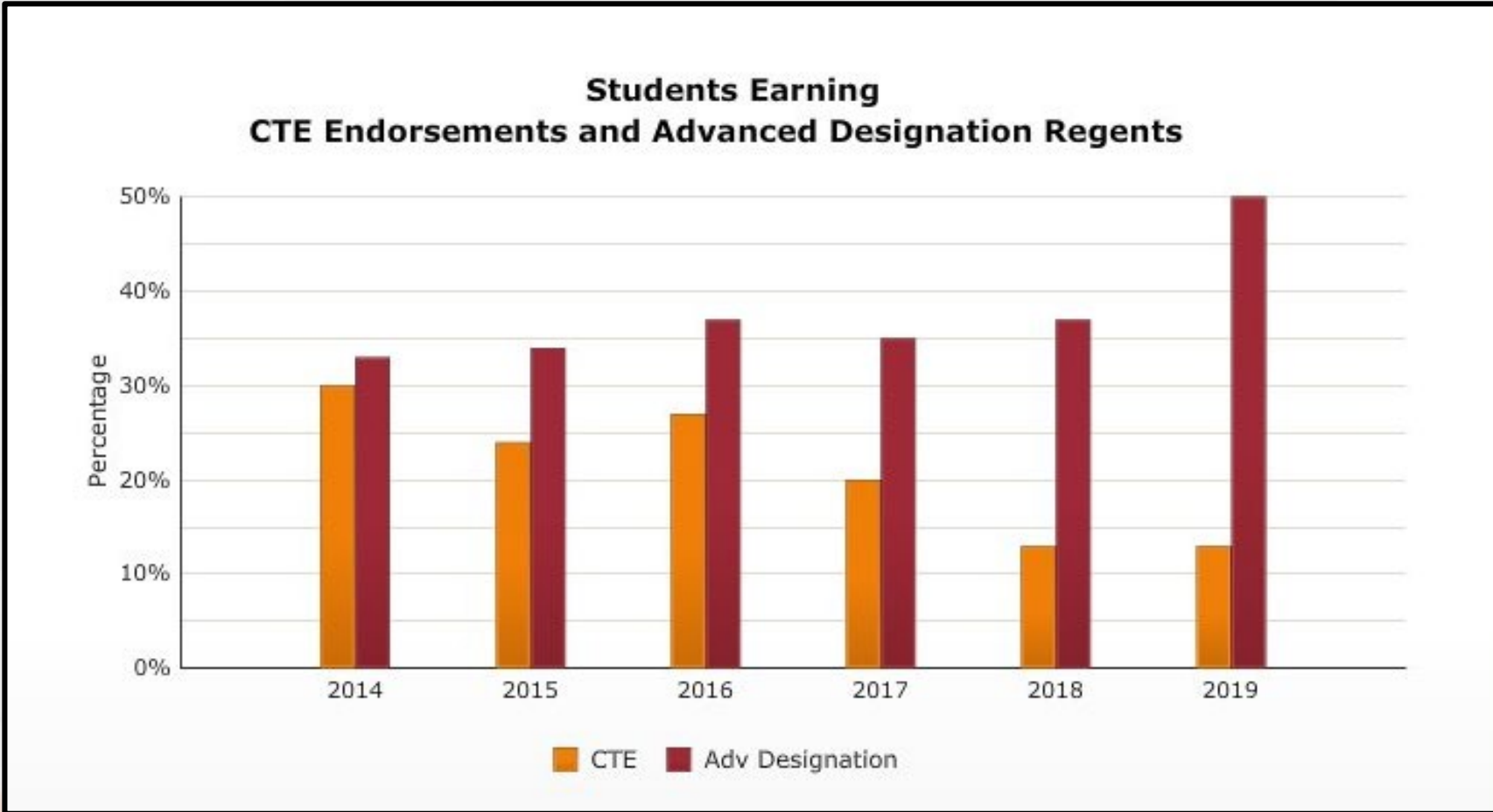


COVID-19 Good News: Teachers & Staff Going Above and Beyond

- Using personal stimulus money to buy a family groceries and fun items for the kids.
- Driving to students houses to personally help them on their computers, assist them in their schoolwork and check on their mental health.
- Helping to pay off student balances for graduation caps and gowns.
- Staying in contact with a senior to help her stay on track for her plans for college
- Delivering Senior signs to homes to brighten their day, along with spending their own money to purchase meaningful and silly gifts to raise their spirits and to let them know they are cared for and being thought of.



CELEBRATIONS!



Graduation rates are at an all-time high!

17% increase in our students graduating with Advanced Designation Diplomas



CELEBRATIONS!

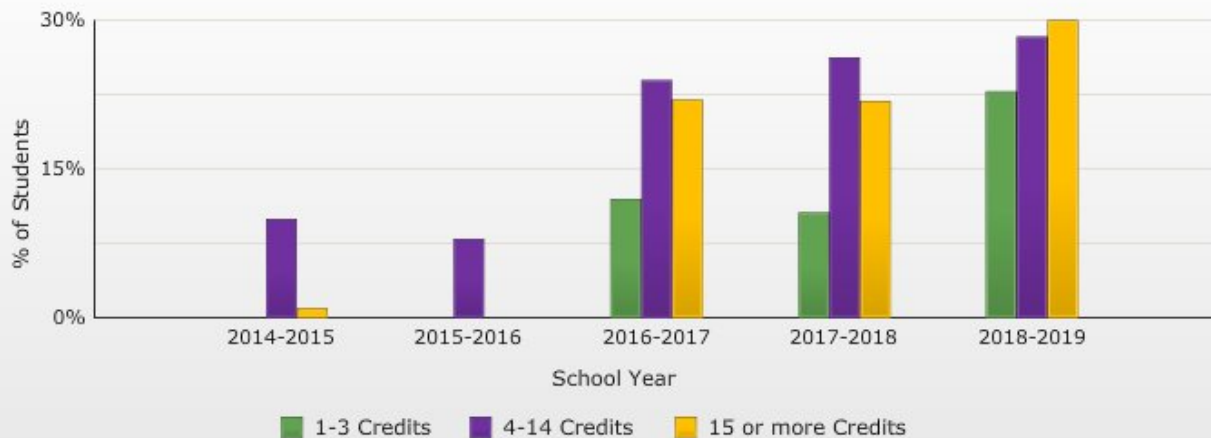
Percentage of Graduates Earning College Credits



“Off the Charts”

86% of 18-19 graduates earned college credits while attending MACS. **(75% increase since 2015)**

College Credits Earned by Graduates



Since 2015, we have experienced a...

- 34% increase of graduates earning 15 or more credits
- 18% increase of graduates earning 4-14 credits
- 35% increase of graduates earning 1-3 credits



Districts with the Best
Teachers in New York
#142 of 690



Districts with the Best
Teachers in Oswego County
#1 of 9



Best School Districts in
Oswego County
#1 of 9



Best Places to Teach in
America
#623 of 11,130

RECOGNITIONS!

Top 5% in the Nation for Best
Places to Teach!

Top 20% in the State for
Districts with the Best Teachers

#1 in the County

<https://www.niche.com/k12/d/mexico-central-school-district-ny/rankings>

COVID-19/ NY PAUSE Budget Process Changes

NYS Aid Revenue

- Unknown amount of additional reductions in NYS Aid/ revenue. Three assessment periods:
 - April 1 – April 30
 - May 1 – June 30
 - July 1 – December 31

Budget Vote and Election Timeline

- May 11: Nomination petitions must be received by 5:00 p.m.
- May 12: Budget adoption
- June 2: Budget Hearing
- June 9: Election Day (absentee ballots only and must be received by 5:00 p.m.)

Voting Process

- Absentee ballots only.
- Must be received by 5:00 p.m. on June 9.

Board of Education Candidate

The Executive Order declared:

- Nominating petitions for candidates must be submitted to the District by May 11.
- Waived the requirement of signatures on nominating petitions.
- All age and residency requirements still remain applicable.
- The candidates must be listed on the ballot in alphabetical order.
- The absentee ballot must include a space for write-in candidates.

Revenue Sources

- ***State Aid** -usually finalized after the State Budget is adopted.
 - (Now capped at the Executive Budget Proposal or prior year aid (formula) whichever is less.)
 - *** this year unknown amount of additional reductions in NYS Aid/ revenue. Three assessment periods:**
 - **April 1 – April 30**
 - **May 1 – June 30**
 - **July 1 – December 31**
- **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





NYS Aid Status



“If they exclude state government again, our state forecast will project without any federal funds ... you would be cutting schools 20%, local governments 20% and hospitals 20% and this is the worst time to do this,”
Gov. Andrew M. Cuomo.

2020-2021 Revenue Budget Summary



General Aids	\$ 21,497,952
Transportation Aids	\$ 3,100,000
BOCES Aids	\$ 3,400,000
Building Aid	\$ 4,100,000
Total Budgeted State Aid	\$ 32,097,952
Local Tax Levy	\$ 12,568,748
PILOT	\$ 9,039,000
Miscellaneous Non-tax	\$ 1,161,500
Debt Service Fund	\$ 100,000
Total Local & Non-tax	\$ 22,869,248
Tax Certiorari Reserve	\$ 1,097,000
Appropriated Fund Balance	\$ 1,555,000
Total Revenue	\$ 57,619,200
Budget Appropriations	\$ 57,619,200
% Proposed Budget Decrease	-0.40%
\$ Proposed Budget Decrease	(\$233,178)
% Estimated Tax Levy Increase	0.00%



2020-2021 Tax Cap Calculation

Real Property Tax Levy 2019-2020 (revised after PILOT settlement)		\$	12,568,748	A	
Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy		\$	-		
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2019		\$	12,568,748		
Tax Base Growth Factor			1.0064		
PILOTs Receivable FYE 2020	+	\$	9,039,000		
Tort Exclusion Amount Claimed in FYE 2020		\$	-		
Capital Tax Levy Exclusion FYE 2020 (Revised to include BOCES Capital Exclusions)	-	\$	1,208,707		
Allowable Levy Growth Factor			1.0181	B	\$ 12,974,650
PILOTs Receivable FYE 2021	-	\$	9,039,000	A	<u>\$ 12,568,748</u>
Available Carryover from FYE 2020	+	\$	191,628		\$ 405,902
Tax Levy Limit Before Adjustments/Exclusions		\$	12,002,788		Possible Increase
Tort Exclusion		\$	-		
Capital Tax Levy Exclusion FYE2020	+	\$	971,862		
Teachers' Retirement System Exclusion		\$	-		
Employees' Retirement System Exclusion		\$	-		
Total Exclusions		\$	971,862		
MACS 2020-2021 Tax Levy Limit, With Exclusions		\$	12,974,650	B	
			3.23% Increase		

The Tax cap calculation allows a 3.23% or \$405,902.00 Tax levy increase, but we have once again decided a **\$0 Tax Levy increase**



\$2.3M Gap Closure

Combination of Reserves, Fund balance, and Reductions.

- Reserves
- Fund Balance
- Attrition (retirement) Savings
 - 4.5 High School Teaching Positions
 - 4 Elementary Teaching Positions
 - .5 Middle School Teaching Positions
 - 1 Teaching Assistant
- Position Reductions
 - 1 Administrative Position
 - 3.6 Middle School Teaching Positions
 - 1 Elementary Teaching Position
 - 4.4 Teaching Assistants
 - 1 Clerical Position
- Other Reductions
 - Professional Development
 - Data Services
 - STAR Testing Service
 - Materials & Supplies
 - Capital Outlay Project
 - CiTi Budget Savings
 - Reading Coaches
 - General/Contractual Expenses
 - Bond Refinancing

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.

Three-Part Budget

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.

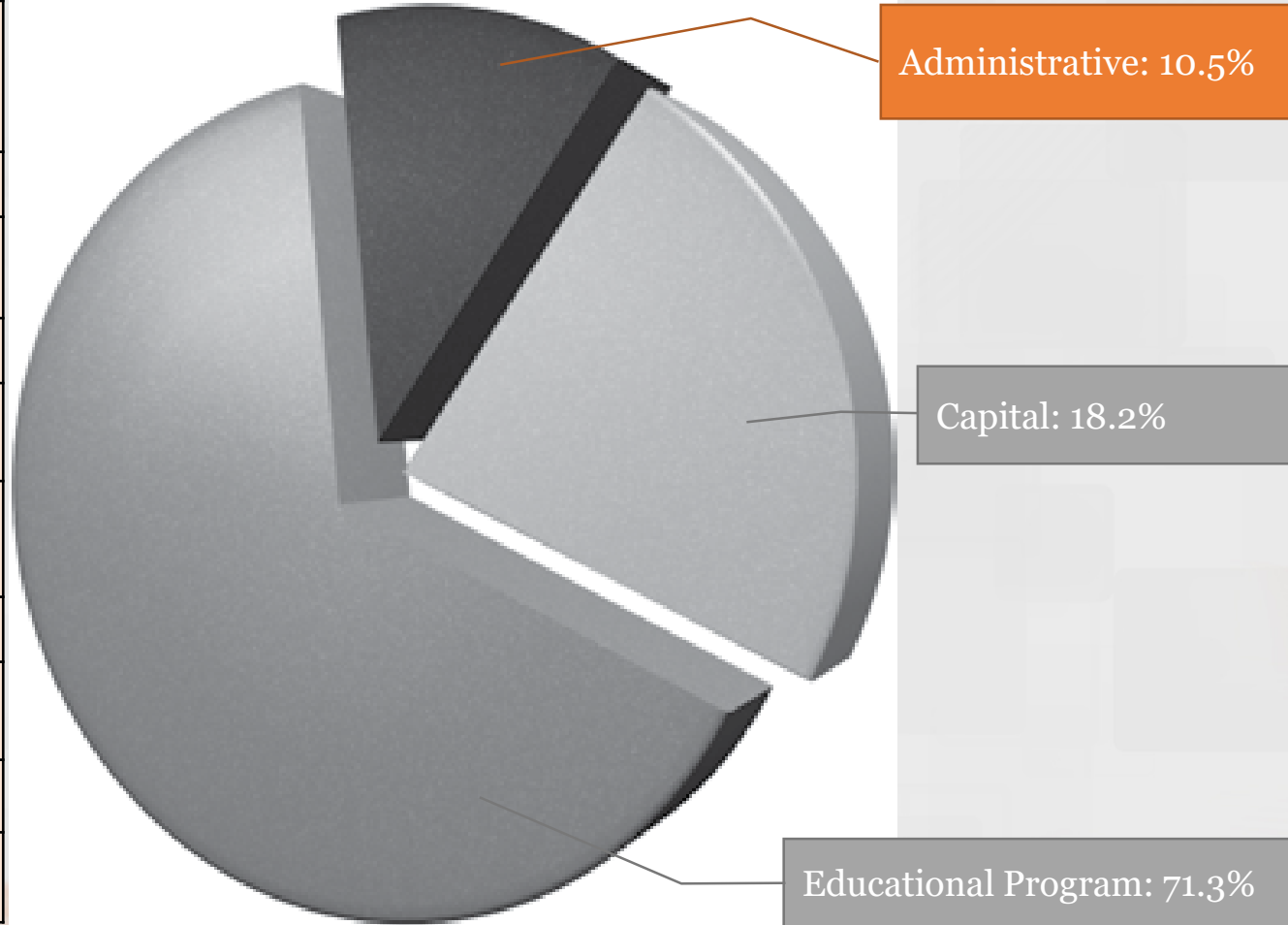




20-21 Three-Part Budget:

1. Administrative

ADMINISTRATIVE	19-20 Adopted Budget	20-21 Proposed Budget
Board of Education	\$37,800	\$38,150
Central Administration, Finance, Personnel	\$1,037,041	\$996,480
Instructional Supervision	\$1,225,377	\$1,252,130
Curriculum Development	\$588,651	\$536,415
Central Services (legal, data processing, printing, mailing, storage)	\$975,438	\$995,155
Special Items (Insurance, BOCES, etc.)	\$1,142,719	\$1,145,803
Employee Benefits	\$1,068,430	\$1,086,900
TOTAL ADMINISTRATIVE	\$6,075,456	\$6,051,033
Percent of Total Budget	10.5%	10.5%

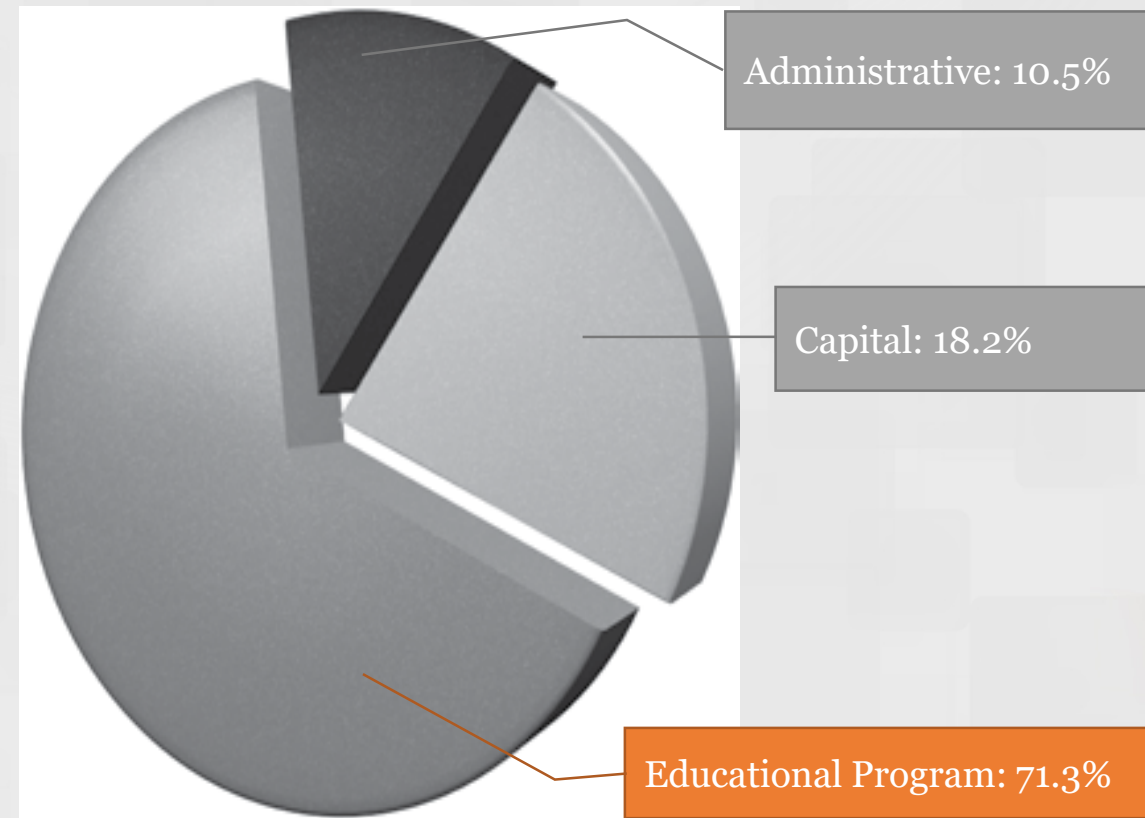


- TRS rate increase from 8.86% to 9.53%
- 6% Increase in Health Insurance Cost
- ERS rate increase from 15.7% to 16%



20-21 Three-Part Budget: 2. Educational Program

EDUCATIONAL PROGRAM	19-20 Adopted Budget	20-21 Proposed Budget
Teaching - Regular & Special Schools	\$22,754,483	\$21,998,259
Instructional Media (Libraries, CAI, A/V, Supplies)	\$3, 957,182	\$4,053,763
Pupil Services (Attendance, Guidance, Health, Psychologist, Clubs, Athletics)	\$1,084,670	\$1,129,827
Other Educational (Recreation, Civic, Legal)	\$146,000	\$146,000
Pupil Transportation	\$3,012,311	\$3,133,793
Transfers to Federal Fund (Summer ESY)	\$150,000	\$150,000
Employee Benefits	\$10,450,545	\$10,466,140
TOTAL EDUCATIONAL PROGRAM	\$41,555,191	\$41,077,782
Percent of Total Budget	71.8%	71.3%

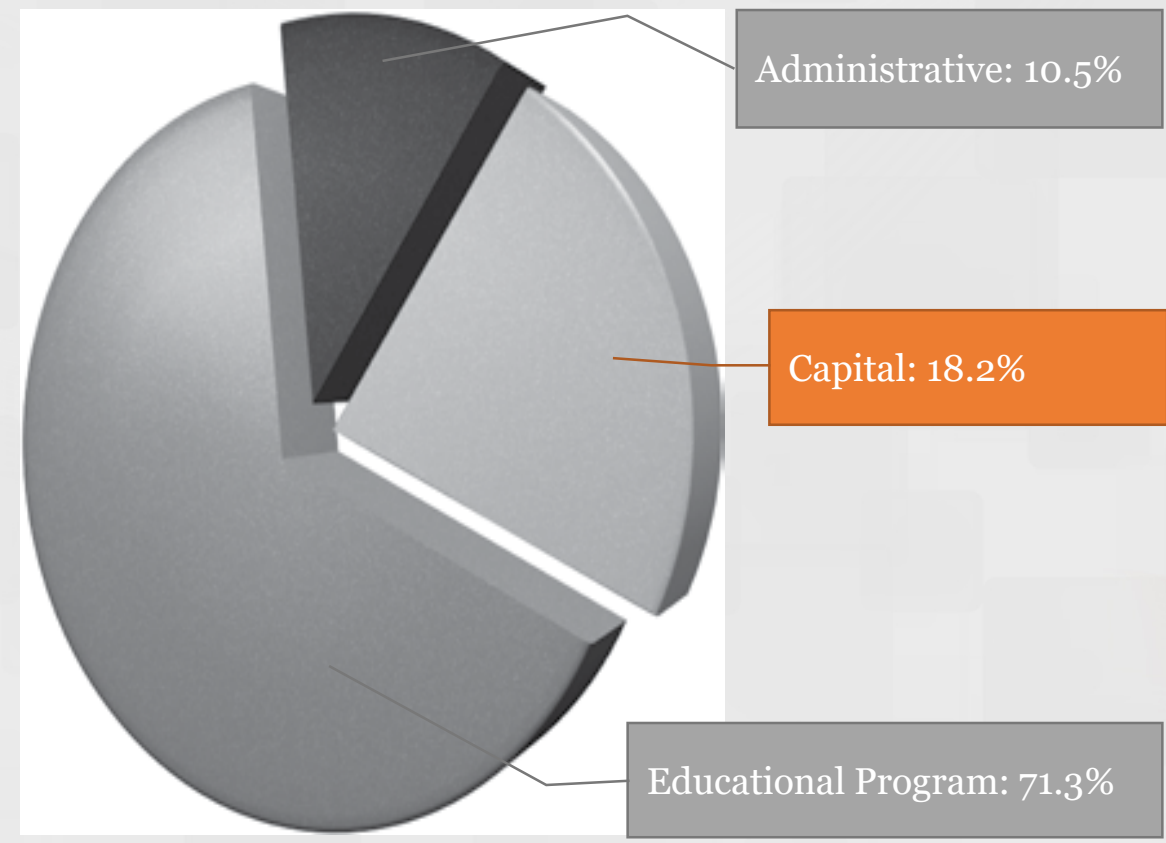


- TRS rate increase from 8.86% to 9.53%
- 6% Increase in Health Insurance Cost
- ERS rate increase from 15.7% to 16.0%



20-21 Three-Part Budget: 3. Capital

CAPITAL	19-20 Adopted Budget	20-21 Proposed Budget
Operations and Maintenance	\$3,969,326	\$4,228,104
Debt Service (Debt Service)	\$5,195,619	\$5,166,684
Judgements, Claims, Property Tax Refunds	\$20,000	\$20,000
Transfers to Capital/Debt Service Funds	\$100,000	\$0
Employee Benefits	\$936,786	\$1,075,597
TOTAL CAPITAL	\$10,221,731	\$10,490,385
Percent Change	17.7%	18.2%



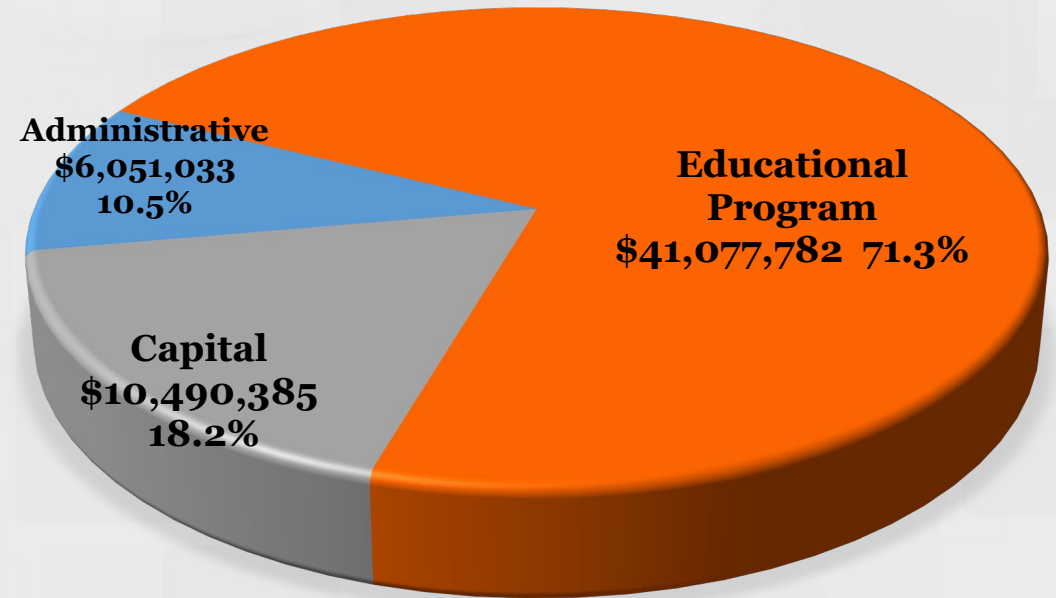
- Reduction in debt service costs from anticipated refunding of bonds at lower interest rate



20-21 Three-Part Budget Totals

Component	Adopted Budget 2019-2020	Proposed Budget 2020-2021	Dollar Increase (Decrease)
Administrative	\$6,075,456	\$6,051,033	\$(24,423)
Educational Program	\$41,555,191	\$41,077,782	\$(477,409)
Capital	\$10,221,731	\$10,490,385	\$268,654
TOTAL BUDGET	\$57,852,378	\$57,619,200	\$(233,178) (.40%)

TOTAL BUDGET \$57,619,200



- TRS rate increase from 8.86% to 9.53%
- 6% Increase in Health Insurance Cost
- ERS rate increase from 15.7% to 16.0%
- Reduction in debt service costs from anticipated refunding of bonds at lower interest

**20-21
Five -Part
Budget**

Description	19-20	20-21
	Adopted Budget	Proposed Budget
Total Board of Education	37,800	38,150
Total Central Admin	268,571	261,500
Total Finance	501,106	473,540
Total Staff(inc. Legal)	598,854	582,595
Total Central Services	4,613,274	4,902,104
Total Special Items	1,162,719	1,165,803
Total General Support	7,182,324	7,423,692
Administration & Improvement	1,814,028	1,788,545
Teaching	22,904,482	22,148,258
Instructional Media	2,458,017	2,497,236
Pupil Services	2,583,835	2,686,354
Total Instruction	29,760,362	29,120,393
Total Pupil Transportation	3,012,311	3,133,792
Total Community Service	146,000	146,000
Total Employee Benefits	12,455,762	12,628,639
Total Debt Service	5,195,619	5,166,684
Total Capital Fund Transfer	100,000	
Total Undistributed	17,751,381	17,795,323
Grand Total	57,852,378	57,619,200



How will this budget impact your tax bill?

0.00% Tax Levy Increase = \$0 Tax Bill Increase/Thousand

- District Does Not Set Equalization Rates
- District Does Not Control Assessments

Overall Budget Proposal	Budget Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 57,852,378	\$ 57,619,200	\$ 57,113,200
Increase/Decrease for the 2020-21 School Year		\$ (233,178)	\$ (739,178)
Percentage Increase/Decrease in Proposed Budget		(0.40) %	(1.28) %
Change in the Consumer Price Index		1.81%	
A. Proposed Levy to Support the Total Budgeted Amount			
	\$ 22,437,748	\$ 12,568,748	
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)			
	\$ 22,437,748	\$ 12,568,748	\$ 12,568,748
F. Total Permissible Exclusions			
	\$ 1,079,815	\$ 971,862	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions			
	\$ 21,814,209	\$ 12,002,788	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)			
	\$ 21,357,933	\$ 11,596,886	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **			
	\$ 456,276	\$ 405,902	
Administrative Component			
	\$ 5,968,456	\$ 6,051,033	\$ 5,846,215
Program Component			
	\$ 41,662,191	\$ 41,077,782	\$ 40,809,971
Capital Component			
	\$ 10,221,731	\$ 10,490,385	\$ 10,457,014

Contingent Budget

Non-Contingent Expenses *Removed*:

- Majority of Equipment (Health and Safety Equipment allowed)
- *Community Use of Facilities including Fitness Center, Pool and Athletic Fields*
- Salary increases for non-represented employees



BUDGET VOTE & SCHOOL BOARD ELECTIONS

Voters are asked to decide upon two (2) propositions, in addition to the adoption of the proposed budget for the school year commencing July 1, 2020 and ending June 30, 2021, and to elect three Board of Education members.

PROPOSITION – THE BUDGET

Shall the Board of Education of the Mexico Academy and Central School District, Mexico, New York, be authorized to expend the sums of money, which will be required for school district purposes for the 2020-2021 School Year, in the total amount of \$57,619,200 (The Budget), and to levy the necessary sum against the taxable real property in the School District.

PROPOSITION I

Shall the Board of Education purchase and finance seven (7) student transportation vehicles at an estimated cost not to exceed \$710,000, including necessary furnishings, fixtures and equipment and all other costs incidental thereto and to expend a total sum not to exceed \$710,000, which is estimated to be the total maximum cost thereof, and levy a tax for the foregoing in the amount of \$710,000, 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 \$710,000, and a tax is hereby voted to pay the interest on said obligations when due.

PROPOSITION II

Shall the Board of Education undertake a project consisting of renovations, reconfiguration and improvements to the Mexico Elementary School to create a School Based Health Center, including office space, storage area, restroom access, waiting area, MEP and security updates, related site improvements, original furnishings, fixtures and equipment (the “Project”) and expend a total sum not to exceed \$525,000, which is estimated to be the total maximum cost thereof, using up to \$150,000 from the District’s capital reserve fund and the levy of a tax upon the taxable property of the school district to be collected in annual installments in the years and in the amounts as the Board of Education shall determine 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 \$525,000, and a tax is hereby voted to pay the interest on said obligations when due.

School Board Candidates:

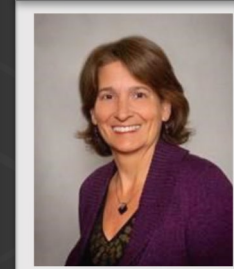
There are three seats open, all for three-year terms.



James Emery



Susan Teifke



Darlene Upcraft

Proposition 1

Mexico Elementary/ Mexico High School Shared Health Center Proposition

- In last year's budget proposal, we included a proposition to build the Mexico Elementary/ Mexico High School shared health center as a capital outlay project. We are very thankful that our voters approved this resolution.
- A Capital Outlay requires that the project be completed at a maximum \$100,000 cost **and** be completed with the school year it is approved for. Unfortunately, we are unable to meet these two requirements.
- However, we can again place it as a resolution to be approved by the voters for completion in the coming year. Additionally, we can complete this project with **no additional cost to taxpayers.**



A photograph of a line of school buses parked at sunset. The sky is a mix of orange, yellow, and blue. The buses are in the foreground and background, with the closest one being a yellow bus with a black metal frame. The text is overlaid on the left side of the image.

Proposition 2
20-21 Vehicle Replacement

-
- Five Large Busses (66 Passenger)
 - One 14 Passenger Bus
 - One 24 Passenger Wheelchair Accessible Bus

Total = \$710,000



2020 – 2021 Budget Highlights

- Protects student programming
- School Based Health Center shared by elementary and high school: No additional cost to taxpayers
- \$0 Tax Levy Increase



ABSENTEE BALLOT *Information*

Absentee Ballot

Registered voters will be sent an absentee ballot with instructions for completing the same.

If there are individuals in the household that have not voted in a school district election in the last four years and are eligible to vote, contact the District Clerk by email at LSkotnis@mexicocsd.org or call 315-963-8400 ext. 5401.

Voters for District

Voters must possess the following qualifications to register:

- Be a citizen of the United States
- Be at least eighteen (18) years of age
- Be a resident of the District for a period of at least 30 days prior to the day of the vote
- Who is not otherwise ineligible to vote under the provisions of section 5-106 of the Election Law

To be counted, correctly completed absentee ballots must be **received** in the Office of the District Clerk by 5:00 p.m. on June 9, 2020.



20-21 BOE Candidates

There are three BOE positions up for vote. They are for expiring three-year terms currently held by Jim Emery, Sue Teifke, and Darlene Upcraft. The candidates with the highest, second highest and third highest number of votes will be elected to the three-year terms.

There are 3 candidates running for the 3 positions and they are listed below in the order they will appear on the ballot:

1. Jim Emery
2. Sue Teifke
3. Darlene Upcraft





Budget Vote: June 9, 2020

Budget Vote: June 9, 2020

- Absentee ballots only.
- Must be received by 5:00 p.m. on June 9, 2020



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