



Mexico Academy & Central School District



Budget Update – April 4, 2024

Tonight's Focus

- Final Tax Levy
- Look at the Budget Options
- Decide on final Budget





Tax Levy



Tax Levy – Final Look

*** 2.5% Summary ***

MEXICO ACADEMY & CENTRAL SCHOOL DISTRICT
School Taxes
2024 - 2025 EST for Budget

Town	Taxable Assessed Valuation	2023-24 DATA		PROJECTED 2% INC			Budget 2024 - 2025 EST for Budget		2023 - 2024		
		Clergy Exemptions	Assessed value for Apportionment	Equalization Rate	Full Valuation	% Tax	Tax Levy	Tax Rate/1000	Tax Rate/1000	Increase (Decrease)	% Change
Hastings	6,745,578		6,745,578	0.8600	7,843,695	0.852%	\$113,694.72	16.854704	16.443614	0.4111	2.50%
Mexico	264,186,940	3,000	264,189,940	0.7000	377,414,200	41.018%	\$5,470,636.24	20.707444	20.202384	0.5051	2.50%
New Haven	166,970,417	1,500	166,971,917	0.7700	216,846,645	23.567%	\$3,143,202.13	18.824904	18.365760	0.4591	2.50%
Palermo	140,449,541	1,500	140,451,041	0.8800	159,603,456	17.346%	\$2,313,459.46	16.471819	16.070067	0.4018	2.50%
Parish	252,585		252,585	0.7400	341,331	0.037%	\$4,947.61	19.587901	19.120217	0.4677	2.45%
Richland	22,843,564		22,843,564	0.6200	36,844,458	4.004%	\$534,062.12	23.379107	23.971627	-0.5925	-2.47%
Scriba	63,939,656		63,939,656	0.6800	94,028,906	10.219%	\$1,362,953.33	21.316244	19.670533	1.6457	8.37%
Volney	19,033,680		19,033,680	0.7000	27,190,971	2.955%	\$394,134.38	20.707208	20.076237	0.6310	3.14%
Totals	<u>684,421,961</u> <small>8/4/2023</small>	<u>6,000</u>	<u>684,427,961</u>		<u>920,113,662</u>	100.00%	<u>\$13,337,090.00</u>				

Tax Levy on True Valuation	\$13,337,090	14.495046 /1000
\$ Increase (Decrease)	\$325,295	0.353538 /1000
Prior Year Tax Levy on True Valuation	\$13,011,795	14.141508 /1000
% Increase (Decrease)	2.50%	2.50%
	LEVY	RATE

Tax Levy: \$13,337,090
 \$\$ Change: \$325,295 inc.
 % Change: 2.5% inc.
 Avg Tax Rate/1000: \$14.49

🏠 Next, let's review the impact for each town.

NOTE: Based on 23/24 Assessment & Equalization rate data.

REMINDER: The District does not control Assessments & Equalization Rates

**Based on \$9.1M PILOT*

Tax Tale of the Towns

Based on:

- Example 1: Assessed Value Home = \$100,000
- Example 2: Full Value Home = \$100,000
- Data used from the previous Tax Summary provided



Hastings



Parish



Mexico



Richland



New Haven



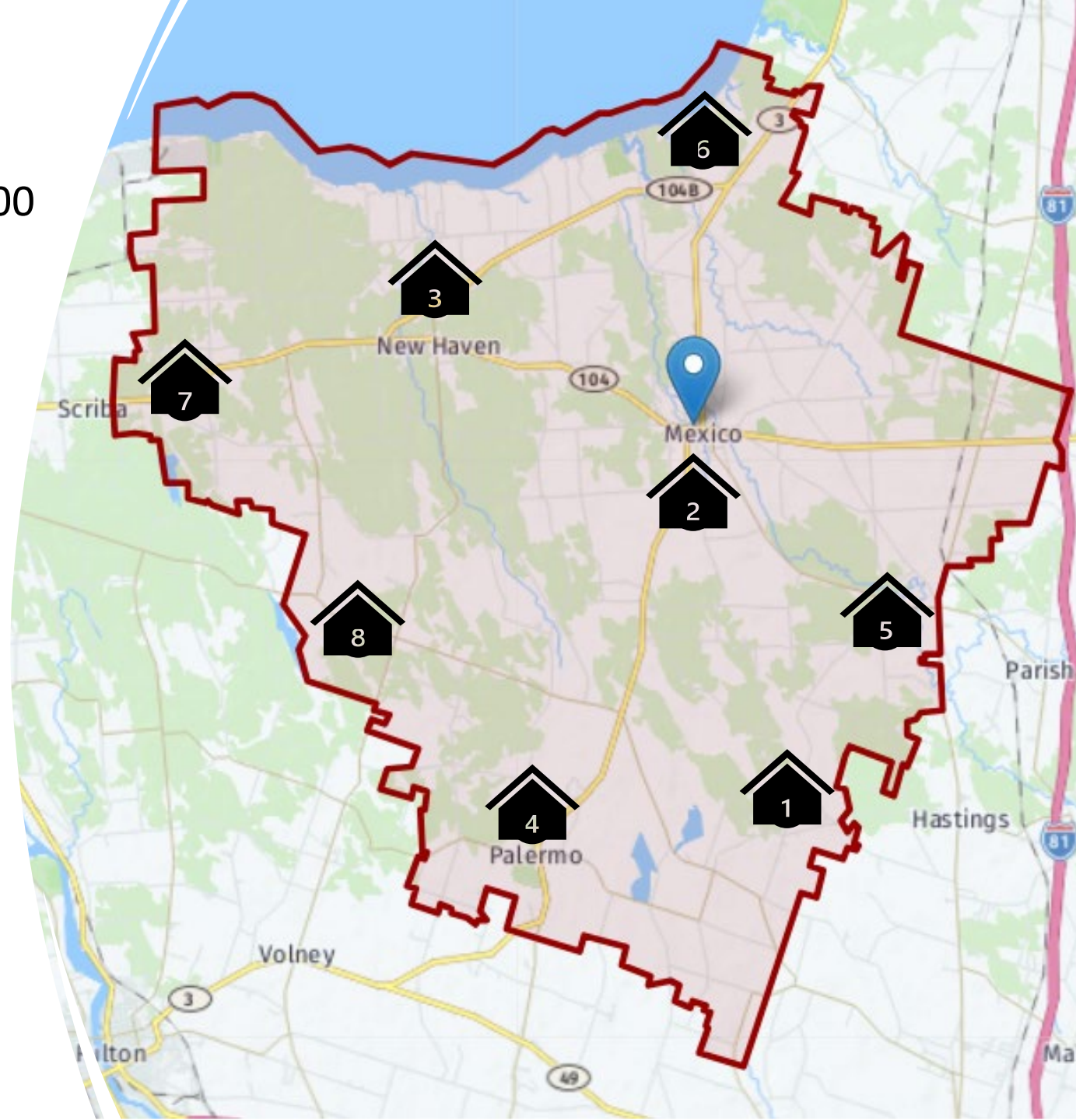
Scriba



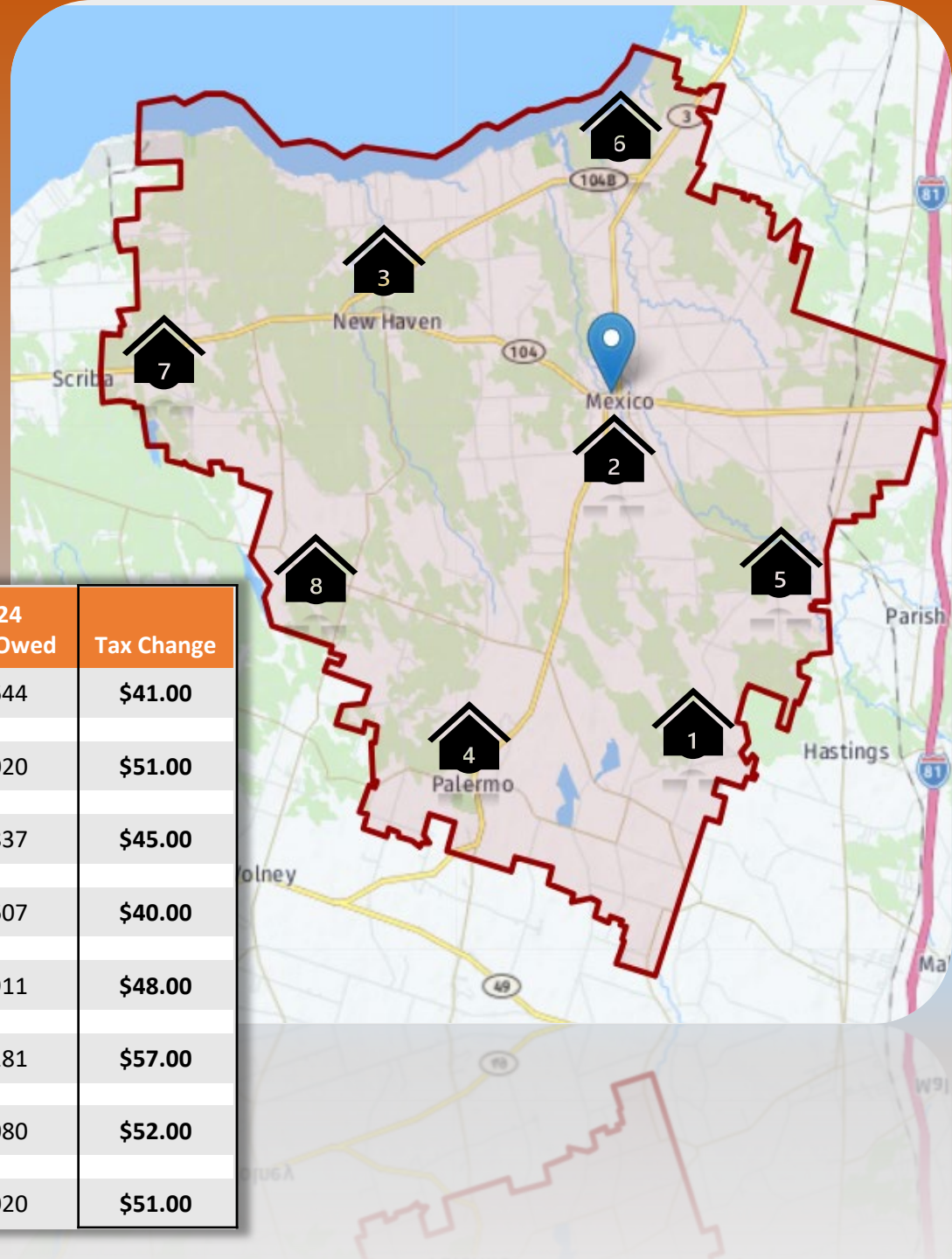
Palermo











Volney



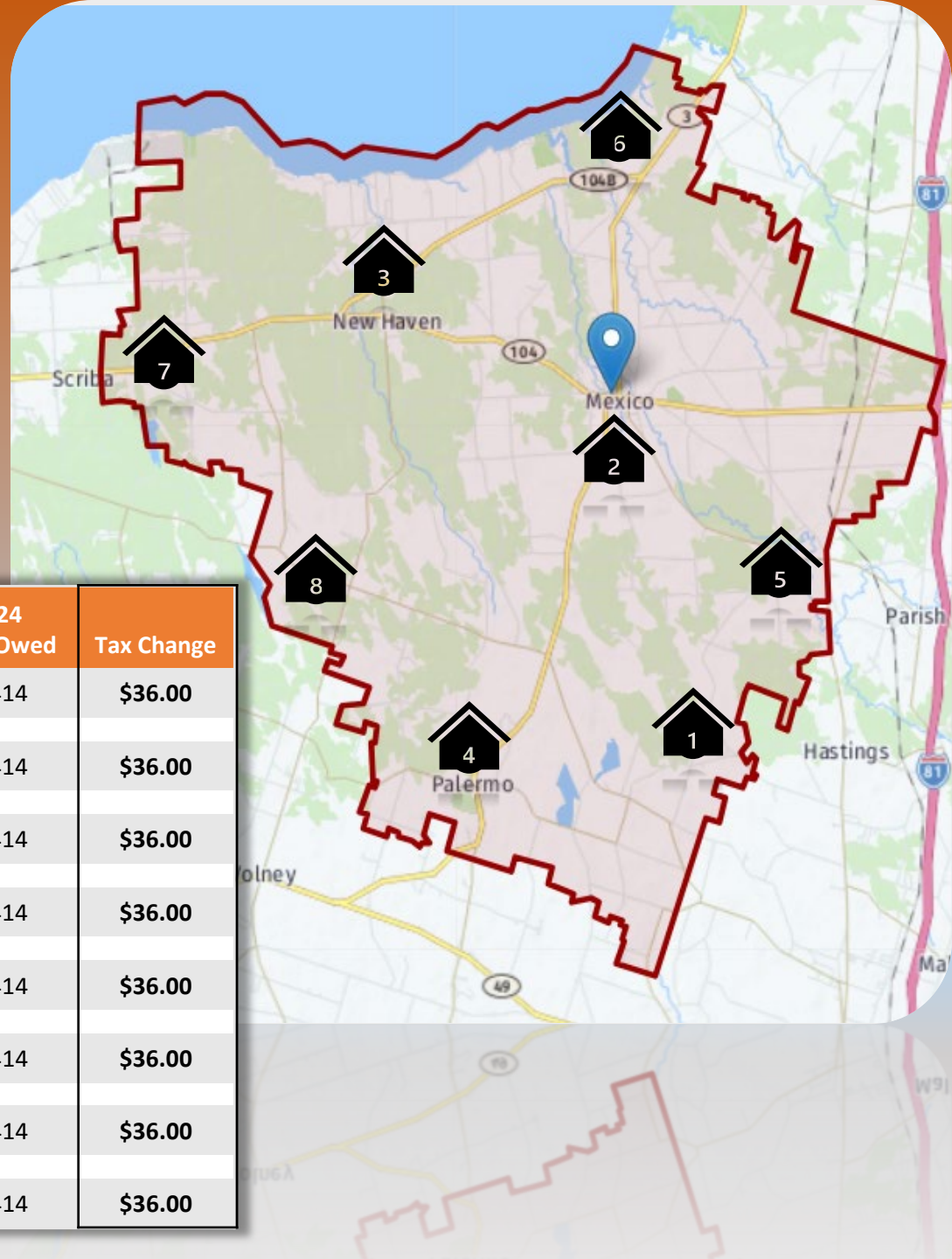
Tale of the Towns continues...



Example 1: Assessed Value = \$100,000

	Town	Assessment	Equal. Rate	Full Value	Tax Rate/1000	Est. Taxes Owed	23-24 Rate/1000	23-24 Taxes Owed	Tax Change
	Hastings	\$100,000	0.86	\$116,279	\$16.85	\$1,685	\$16.44	\$1,644	\$41.00
	Mexico	\$100,000	0.70	\$142,857	\$20.71	\$2,071	\$20.20	\$2,020	\$51.00
	New Haven	\$100,000	0.77	\$129,870	\$18.82	\$1,882	\$18.37	\$1,837	\$45.00
	Palermo	\$100,000	0.88	\$113,636	\$16.47	\$1,647	\$16.07	\$1,607	\$40.00
	Parish	\$100,000	0.74	\$135,135	\$19.59	\$1,959	\$19.11	\$1,911	\$48.00
	Richland	\$100,000	0.62	\$161,290	\$23.38	\$2,338	\$22.81	\$2,281	\$57.00
	Scriba	\$100,000	0.68	\$147,059	\$21.32	\$2,132	\$20.80	\$2,080	\$52.00
	Volney	\$100,000	0.70	\$142,857	\$20.71	\$2,071	\$20.20	\$2,020	\$51.00

Tale of the Towns continues...



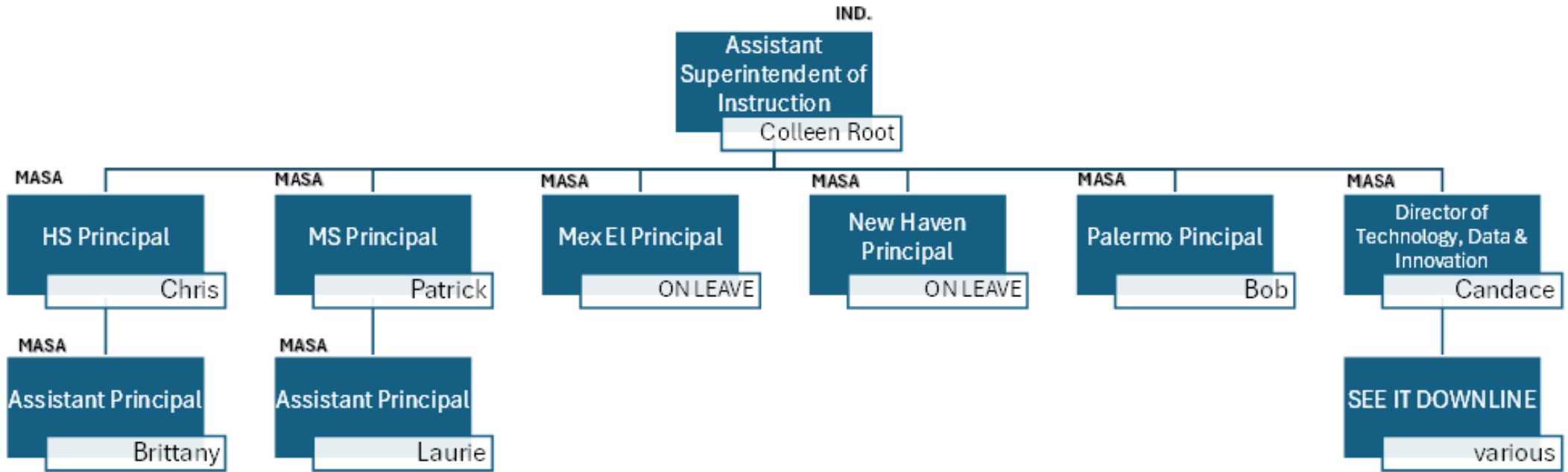
Example 2: Full Value = \$100,000

	Town	Assessment	Equal. Rate	Full Value	Tax Rate/1000	Est. Taxes Owed	23-24 Rate/1000	23-24 Taxes Owed	Tax Change
	Hastings	\$86,000	0.86	\$100,000	\$16.85	\$1,450	\$16.44	\$1,414	\$36.00
	Mexico	\$70,000	0.70	\$100,000	\$20.71	\$1,450	\$20.20	\$1,414	\$36.00
	New Haven	\$77,000	0.77	\$100,000	\$18.82	\$1,450	\$18.37	\$1,414	\$36.00
	Palermo	\$88,000	0.88	\$100,000	\$16.47	\$1,450	\$16.07	\$1,414	\$36.00
	Parish	\$74,000	0.74	\$100,000	\$19.59	\$1,450	\$19.11	\$1,414	\$36.00
	Richland	\$62,000	0.62	\$100,000	\$23.38	\$1,450	\$22.81	\$1,414	\$36.00
	Scriba	\$68,000	0.68	\$100,000	\$21.32	\$1,450	\$20.80	\$1,414	\$36.00
	Volney	\$70,000	0.70	\$100,000	\$20.71	\$1,450	\$20.20	\$1,414	\$36.00



Proposed Structural Change – IT & Curriculum

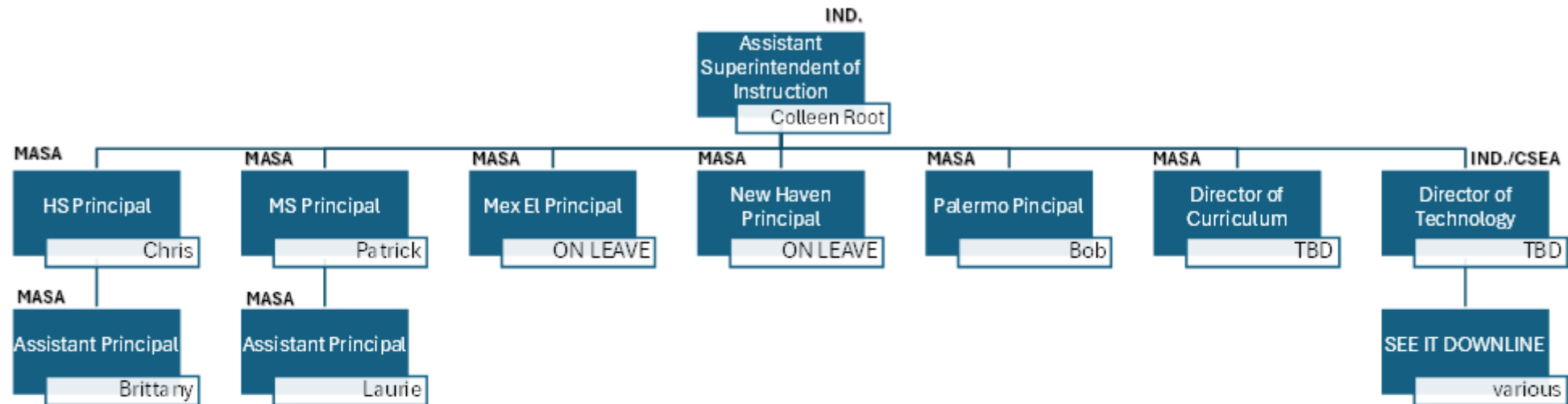
Curriculum & IT - CURRENT





Proposed Structural Change – IT & Curriculum

Curriculum & IT - PROPOSED



POSITION TO BE ABOLISHED

Director of
Technology, Data &
Innovation

MASA



Proposed Structural Change – IT & Curriculum

**Assistant Superintendent for
Curriculum & Instruction**

Director of Curriculum

Director of Technology

These roles collaborate, innovate, and drive positive change, ultimately benefiting students, teachers, and the entire educational community.



Proposed Structural Change – IT & Curriculum

An Overview

- We are proposing to change (not add) an administrative position. This will be accomplished through the *creation* of the Director of Curriculum position and *abolishment* of the Director of Technology, Data and Innovation position.
- Since the district has been identified as a Target District and our proficiency rates are at the lower end of Oswego County, changing the administrative title to a Director of Curriculum would support achieving the shared goal of improving proficiency rates and student achievement.
- With the District's Building Leaders all being non-tenured administrators, additional supports are, and will continue to be, necessary to ensure strong leadership is developed to help achieve the Districts goals of improving proficiency rates and student achievement.



Proposed Structural Change – IT & Curriculum

Director of Curriculum

- Collaborate with educators to design and refine curriculum materials that align with standards and best practices. Work closely with the assistant superintendent, principals, department heads, and curriculum specialists to coordinate efforts and ensure alignment across schools and grade levels. This ensures that all students have access to a guaranteed and viable curriculum, regardless of what school they attend.
- Facilitate monthly data meetings across grade levels and content area (in tandem with the assistant superintendent) to analyze trends, strengths, and target areas of improvement.
- Provide targeted support to teachers by offering resources, tools and guidance to implement effective teaching practices in line with the goals within the strategic plan. This may include modeling lessons, observing classroom practices, providing feedback. Investing in teacher development directly impacts student outcomes. Teachers who are well-trained in high impact instructional strategies directly correlates to positive gains in student achievement.

Well-trained teaching staff are vital for fostering student success; however, it is important to recognize that hiring more teaching staff, without regular oversight and accountability toward consistent structure, vision, and expertise to enhance teaching and learning district wide, will not yield the positive changes needed to be sustainable over time.



Proposed Structural Change – IT & Curriculum

Director of Technology

- In the current educational landscape, a Director of Technology needs to be well-versed in, not only network systems, but also cybersecurity to ensure protection of its data and prevent cyber-attacks.
- The benefits a dedicated Director of Technology brings the District are extensive, including (but not limited to):
 - Strategic Vision – They understand how technology aligns with educational goals & student outcomes & are able to envision how technology can transform education in the 21st century.
 - Cybersecurity & Privacy – Protecting student data and privacy is paramount. They ensure compliance with regulations, mitigate risk and educate stakeholders.
 - Infrastructure Planning & Upgrades – Ensures reliable systems are in place for uninterrupted learning. Regularly maintains & upgrades technology infrastructure (networks, servers, Wi-Fi, etc.).
 - Resource Management & Efficiency – Oversees budgets, procurement, maintenance, etc. to manage technology resources efficiently.
- An Independent or Civil-Service direction for this position would allow the district to hire someone with a technology background as well as the specific expertise and training necessary to lead the department and focus on the implementation of infrastructure, cybersecurity and other educationally supportive systems.



Proposed Budget Options



EXPENSE BASELINE

Previously presented budget: \$ 64,336,700

- Addition for Seniority Positions paid with COVID funds: \$ 250,300
- Breakage (retirements known) (3.0 FTE): \$ (311,000)
- Prior Year Approved* (3.0 FTE) &
Breakage Saved Positions* (3.0 FTE): \$ 453,000

Baseline Expense Budget: \$64,729,000

**Denotes retained COVID position*



Budget Option #1

Baseline Expense Budget		\$ 64,729,000
<i>MINIMUM ADDITIONS:</i>		
Behavior Specialist* (salary & benefits)	\$ 113,000	
Director of Technology (salary & benefits)	\$ 130,000	
SRO Increases (salary & benefits)	\$ 22,200	
Capital Outlay (aid to be received in following year)	\$ 100,000	
Let's Talk	\$ 8,000	\$ 373,200
		\$ 65,102,200
<i>ADDITIONAL ITEMS: (salary & benefits)</i>		
SEL* (2.0 FTE) (Social Worker, Counselor) (approx. \$100,000 each)	\$ 200,000	
Teachers* (5.0 FTE) (4 Elementary, 1 Math) (approx. \$85,000 each)	\$415,000	\$ 615,000
TOTAL Budget Option #1		\$ 65,717,200

*Denotes retained COVID position



Budget Option #2

Baseline Expense Budget		\$ 64,729,000
<i>MINIMUM ADDITIONS:</i>		
Behavior Specialist* (salary & benefits)	\$ 113,000	
Director of Technology (salary & benefits)	\$ 130,000	
SRO Increases (salary & benefits)	\$ 22,200	
Capital Outlay (aid to be received in following year)	\$ 100,000	
Let's Talk	\$ 8,000	\$ 373,200
TOTAL Budget Option #2		\$ 65,102,200

**Denotes retained COVID position*



Budget Option #3

Baseline Expense Budget		\$ 64,729,000
<i>MINIMUM ADDITIONS:</i>		
Behavior Specialist* (salary & benefits)	\$ 113,000	
Director of Technology (salary & benefits)	\$ 130,000	
SRO Increases (salary & benefits)	\$ 22,200	
Capital Outlay (aid to be received in following year)	\$ 100,000	
Let's Talk	\$ 8,000	\$ 373,200
		\$ 65,102,200
<i>ADDITIONAL ITEMS: (salary & benefits)</i>		
SEL* (2.0 FTE) (Social Worker, Counselor) (approx. \$100,000 each)	\$ 200,000	
Teachers* (2.0 FTE) (1 Elementary, 1 Math) (approx. \$85,000 each)	\$175,000	\$ 375,000
TOTAL Budget Option #3		\$ 65,477,200

*Denotes retained COVID position



REFRESHER – EST. Fund Balance @ 6/30/24

	2023	EST. 2024	UNALLOCATED OPTIONS		
			6/30/24 #1	6/30/24 #2	6/30/24 #3
Total Revenues	\$ 57,833,542	\$ 59,480,488			
Total Expenditures	\$ 57,629,337	\$ 58,542,114			
Net Revenues/Expenses	\$ 204,205	\$ 938,374			
Total Beginning Fund Balance	\$ 43,790,084	\$ 43,994,289			
Total Ending Fund Balance	\$ 43,994,289	\$ 44,932,662			
Change in Fund Balance	\$ 204,205	\$ 938,373			
% change in Fund Balance	0.466%	2.133%			
FUND BALANCE			UNALLOCATED OPTIONS		
Restricted Fund Balance			<u>6/30/24 #1</u>	<u>6/30/24 #2</u>	<u>6/30/24 #3</u>
Unemployment Insurance Reserve	\$ 346,687	\$ 355,301			
ERS Retirement Contrib Reserve	\$ 1,672,980	\$ 1,714,551	\$ -	\$ 256,874	\$ -
TRS Retirement Contrib Reserve	\$ 480,255	\$ 492,188			
Liability Reserve	\$ 953,308	\$ 976,997			
Tax Certiorari Reserve	\$ 1	\$ 1			
Employee Benefits Reserve	\$ 4,427,729	\$ 4,537,752			
Capital Projects Reserve (2022)	\$ 2,514,358	\$ 2,551,987	\$ 209,274	\$ 400,000	\$ 250,000
Capital Reserve: Turf Maint	\$ 906,222	\$ 922,528			
Capital Reserve: Transportation	\$ -	\$ -	\$ -	\$ 200,000	\$ 208,874
Tax Stabilization Reserve	\$ 26,182,785	\$ 26,829,664			
Total Restricted Fund Balance:	\$ 37,484,323	\$ 38,380,970	\$ 209,274	\$ 856,874	\$ 458,874
UNRESERVED FUND BALANCE		\$ 6,551,692			
Assigned - Appropriated	\$ 3,750,000	\$ -	\$ 3,513,730	\$ 2,890,730	\$ 3,273,730
Assigned - Encumbrances	\$ 237,001	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Unassigned Fund Balance*	\$ 2,522,964	\$ -	\$ 2,628,688	\$ 2,604,088	\$ 2,619,088
*subject to 4% limit; shown maxed					
TOTAL FUND BALANCE	\$ 43,994,289	\$ 38,380,970	\$ 6,551,692	\$ 6,551,692	\$ 6,551,692
Unallocated		\$ (6,551,692)	\$ 0	\$ 0	\$ 0

Consistent across all Options:

Encumbrances estimated @ \$200,000
Unassigned Fund Balance is maxed at 4% limit

Option 1

Proposed Budget - \$65,717,200
Appropriated Fund Balance: \$3,513,730
Reserves Funded - \$209,274

Option 2

Proposed Budget - \$65,102,200
Appropriated Fund Balance: \$2,890,730
Reserves Funded - \$856,874

Option 3

Proposed Budget - \$65,477,200
Appropriated Fund Balance: \$3,273,730
Reserves Funded - \$458,874



REFRESHER – Covid Funded Positions

26 POSITIONS

- 6 Elementary (3 Mex EL, 2 Pal, 1 MS)
- 2 English (1 MS, 1 HS)
- 2 Math (2 HS)
- 1 Reading (Behavior Specialist) (DW)
- 2 Counselors (1 NH, 1 MS)
- 1 Social Worker (1 MS)
- 10 Teaching Assistants
(5 Mex EL, 2 Pal, 1 NH, 1 MS, 1 HS)
- 2 Teacher Aides (1 HS, 1 Pal)



Proposed budget #1 does NOT support:
1 Counselor (est. \$61,000), 9 TAs (est. \$52,000 ea.),
2 Aides (est. \$30,000 ea.)



REFRESHER – Historical Budget Data



Historical Budget Data

10 Year Look

Budget Year	Budget Amount	Annual Change \$\$	Annual Change %	Actual Expense	Actual vs Budgeted	Unused Budget
2024/25 - Proposed #1	\$ 65,717,200.00	\$ 2,565,700.00	4.06%			
2024/25 - Proposed #2	\$ 65,102,200.00	\$ 1,950,700.00	3.09%			
2024/25 - Proposed #3	\$ 65,477,200.00	\$ 2,325,700.00	3.68%			
2024/25 - before ADDS	\$ 64,729,000.00	\$ 1,577,500.00	2.50%			
2023/24	\$ 63,151,500.00	\$ 1,770,500.00	2.88%	\$ 58,542,114.00	\$ 4,609,386.00	7.30%
2022/23	\$ 61,381,000.00	\$ 1,753,800.00	2.94%	\$ 57,629,337.00	\$ 3,751,663.00	6.11%
2021/22	\$ 59,627,200.00	\$ 2,008,000.00	3.48%	\$ 55,118,203.00	\$ 4,508,997.00	7.56%
2020/21	\$ 57,619,200.00	\$ (233,178.00)	-0.40%	\$ 52,798,147.00	\$ 4,821,053.00	8.37%
2019/20	\$ 57,852,378.00	\$ 1,046,646.00	1.84%	\$ 55,264,475.00	\$ 2,587,903.00	4.47%
2018/19	\$ 56,805,732.00	\$ 3,057,355.00	5.69%	\$ 54,194,274.00	\$ 2,611,458.00	4.60%
2017/18	\$ 53,748,377.00	\$ 2,431,087.00	4.74%	\$ 51,850,760.00	\$ 1,897,617.00	3.53%
2016/17	\$ 51,317,290.00	\$ (2,835,235.00)	-5.24%	\$ 51,601,356.00	\$ (284,066.00)	-0.55%
2015/16	\$ 54,152,525.00	\$ 1,498,403.00	2.85%	\$ 49,513,537.00	\$ 4,638,988.00	8.57%
2014/15	\$ 52,654,122.00			\$ 49,731,040.00	\$ 2,923,082.00	5.55%



2024-2025 Budget Next Steps

- Finalize Budget Amount - Tonight
- Final Budget Proposal/BOE Approval – April 18th



Questions & Discussion