



MEXICO ACADEMY & CENTRAL SCHOOL DISTRICT



Budget Hearing May 5, 2022

Mexico Academy & Central School District • 16 Fravor Road, Suite A • Mexico, NY 13114 • Phone: 315-963-8400



2022-2023 MACS Budget Agenda



- Mission, Vision, Core Beliefs, & Goals
- Good News
- Celebrations
- Recognitions
- District Revenue Sources
- Property Tax Cap
- Three Part Budget
 1. Administration
 2. Educational Program
 3. Capital
- 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.

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

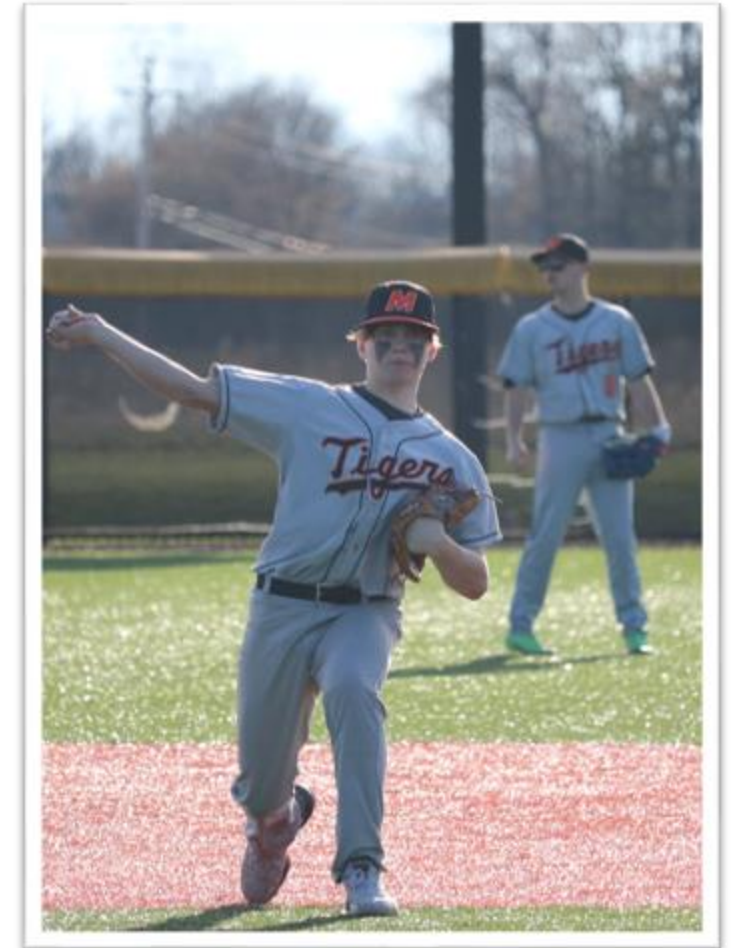
Goal 3: MACS will achieve a 95% passing rate for Regent exams.





MACS Good News!

- ❑ All regular activities have resumed after the COVID restrictions
- ❑ 1:1 Device for students is maintained
- ❑ Distributed 49 Hotspots for connectivity
- ❑ Mex El School Based Health Center and access for Palermo and New Haven





Celebrations!

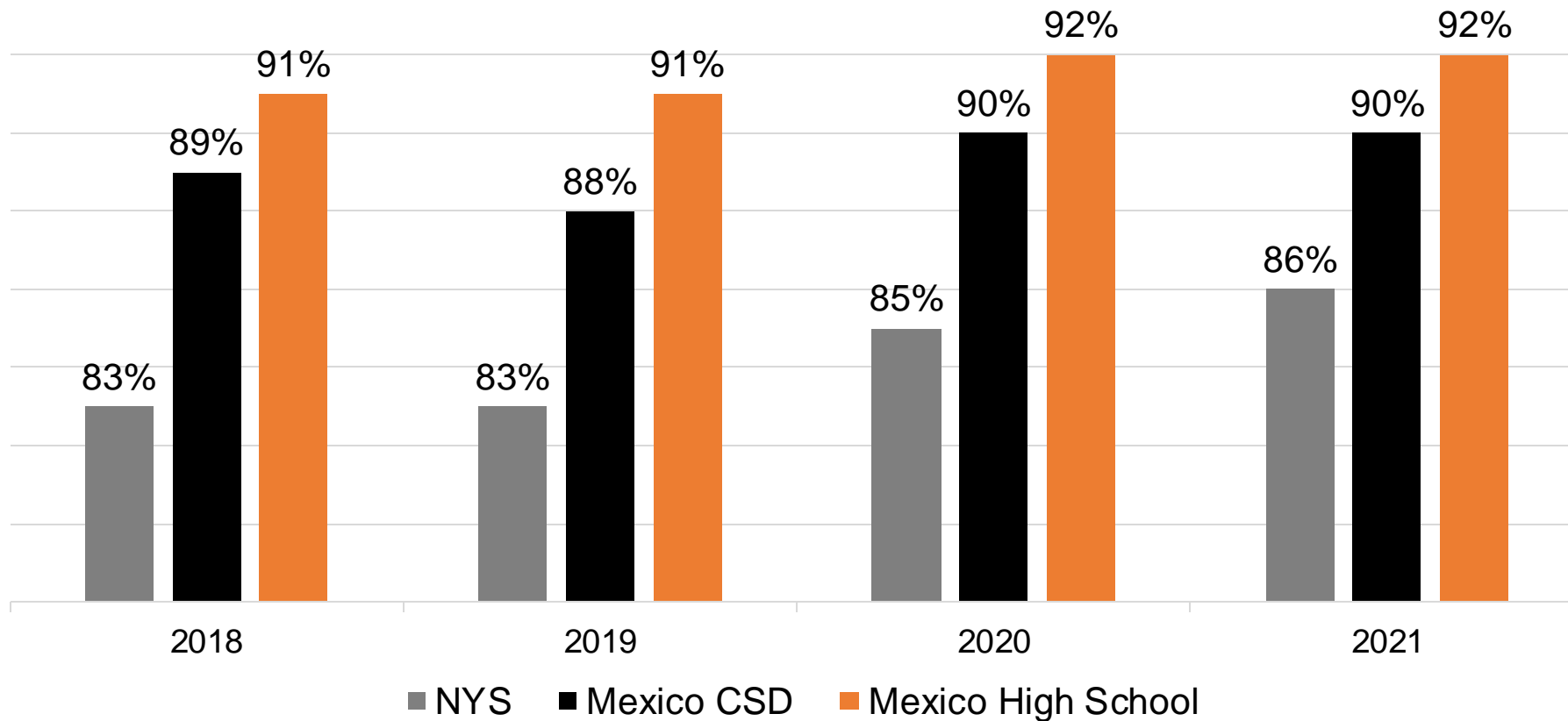
- ❑ Seal of Biliteracy: Three students earned the Seal last year. Four are going to earn it this year. Currently two have completed the requirements and 2 more will need to present their English component to earn it.
- ❑ Wrestling, Cheerleading, Girls and Boys Swim all went to state competition
- ❑ High School and Middle School Bands traveled to Disney World and received excellent ratings





CELEBRATIONS!

4-Year Graduation Rates (August)



“CSD” percentages include students enrolled at Mexico High School and Out-of-District Placements
Source: data.nysed.gov (School Data *High School Graduation Rate*)



Students Earning College Credit

| College Credits Earned | 2018-2019 | 2019-2020 | 2020-2021 |
|---|--------------|--------------|--------------|
| Students earning 1-3 credits | 151 | 173 | 160 |
| Students earning 4-14 credits | 109 | 102 | 96 |
| Students earning 15+ credits | 10 | 13 | 5 |
| Total Credits Earned | 1,483 | 1,517 | 1,260 |
| Percent of Students Earning Credit | 47% | 50% | 47% |

Graduates Earning CTE Endorsement

| 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 |
|-----------|-----------|-----------|-----------|
| 12.9% | 13.0% | 25.7% | 17.7% |



RECOGNITIONS!

National:

Best Places to Teach in America
#425 of 11,252

New York:

Best Places to Teach in New York
#140 of 688

Oswego:

Best Places to Teach in Oswego County
#1 of 9

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



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



Revenue Sources

- **STATE AID** –based on the NY State Budget
 - 56% of total revenue
- **TAX LEVY** - Monies collected from district taxpayers via school tax bills and limited by the Property Tax Cap Legislation.
 - 21% of total revenue
- **LOCAL NON-TAX** – PILOTs, use of district reserves and miscellaneous revenues
 - 17% of total revenue
- **FUND BALANCE** - Unrestricted monies that can be appropriated into next year's budget
 - 6% of total revenue





2022-2023 Tax Cap Calculation

| | | | | | | |
|---|---|----|------------|---|---|---------------|
| Real Property Tax Levy 2021-2022 | | \$ | 12,694,435 | A | | |
| Tax Base Growth Factor | | | 1.0097 | | | |
| PILOTs Receivable FYE 2022 | + | \$ | 9,041,193 | | | |
| Capital Tax Levy Exclusion FYE 2022 (Includes BOCES Capital Exemptions) | - | \$ | 904,406 | | | |
| Allowable Levy Growth Factor | | | 1.0200 | | B | \$ 13,371,196 |
| PILOTs Receivable FYE 2023 | - | \$ | 9,040,083 | | A | \$ 12,694,435 |
| Available Carryover from FYE 2022 | + | \$ | - | | | \$ 676,761 |
| Tax Levy Limit Before Adjustments/Exclusions | | \$ | 12,333,362 | | | |
| Capital Tax Levy Exclusion FYE 2022 (Includes BOCES Capital Exemptions) | + | \$ | 1,037,834 | | | |
| Teachers' Retirement System Exclusion | | \$ | - | | | |
| Employees' Retirement System Exclusion | | \$ | - | | | |
| Total Exclusions | | \$ | 1,037,834 | | | |
| MACS 2022-2023 Tax Levy Limit, With Exclusions | | \$ | 13,371,196 | | B | |
| | | | 5.33% | | | |

Note: 2022-2023 Budgeted Tax Levy is \$12,694,435 which is a 0% increase.



2022-2023 Revenue Budget Summary

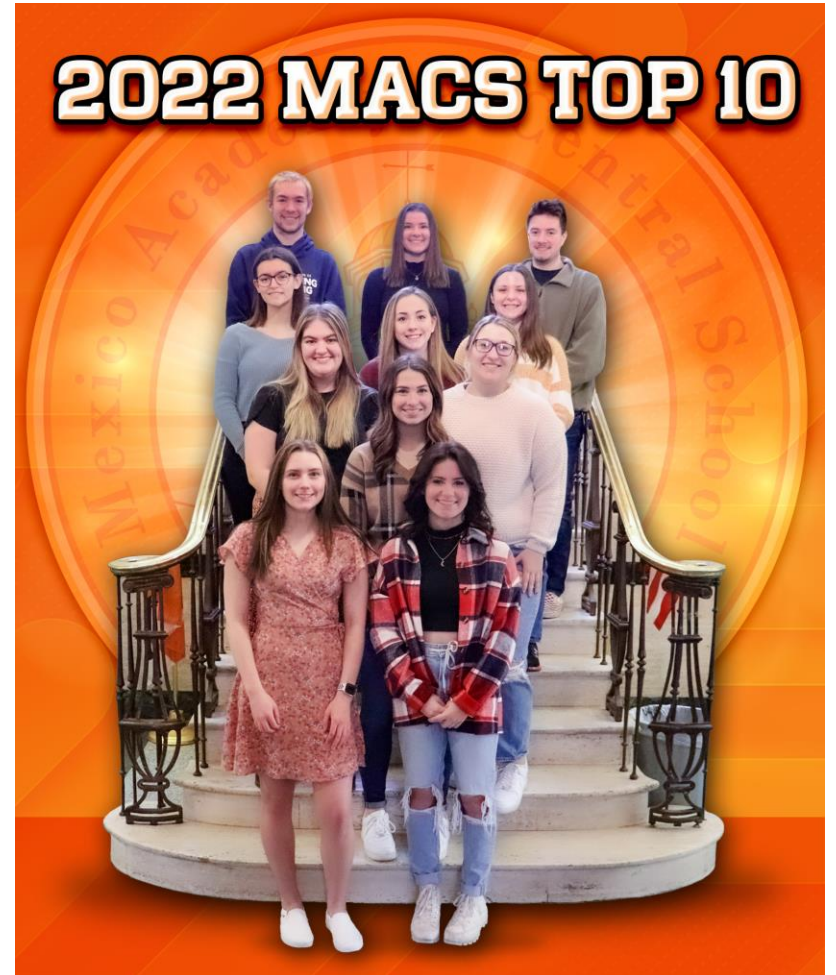


| | |
|-------------------------------|---------------|
| General & High Cost Aids | \$ 23,659,884 |
| Transportation Aids | \$ 3,703,835 |
| BOCES Aids | \$ 3,728,230 |
| Building Aid | \$ 3,535,646 |
| Total Budgeted State Aid | \$ 34,627,595 |
| Local Tax Levy | \$ 12,694,435 |
| PILOTs | \$ 9,041,237 |
| Miscellaneous Non-tax | \$ 961,500 |
| Debt Service Fund | \$ 100,000 |
| Total Non-tax | \$ 10,102,737 |
| Total Tax Levy & Non-tax | \$22,797,172 |
| Appropriated Fund Balance | \$ 3,956,233 |
| Total Revenue | \$ 61,381,000 |
| Budget Appropriations | \$ 61,381,000 |
| % Proposed Budget Increase | 2.94% |
| \$ Proposed Budget Increase | \$1,753,800 |
| % Estimated Tax Levy Increase | 0.0% |



Budget Highlights

- ✓ No cuts in student programming
- ✓ Full Day UPK
- ✓ Additional Middle School 7th Grade Teacher
- ✓ Additional Middle School 8th Grade Teacher
- ✓ LanTech Conversion to District EE
- ✓ Personnel Software
- ✓ 2 Special Education Teachers
- ✓ Driveway Repairs
- ✓ Building & Grounds Equipment
- ✓ Transportation Truck
- ✓ Substitute Staff Increases





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.





Three-Part Budget

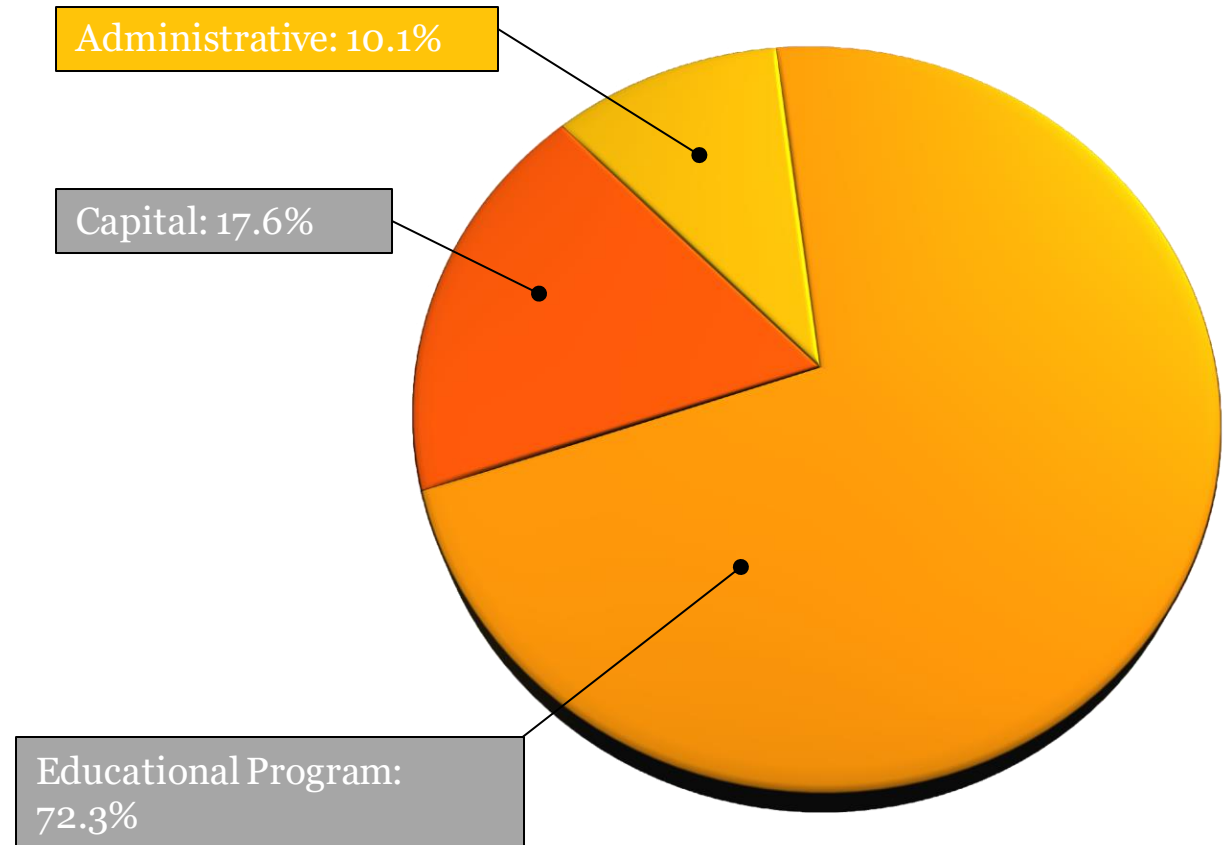
- 1. ADMINISTRATION BUDGET:** This section includes District Clerk & BOE expenses, Annual Meeting/Vote, Registrar, Superintendent's Office, Business Office, HR Office, Tax Collector, Legal Fees, PR Services, Receiving & Mailing, BOCES Capital & Admin expenses, All building Principals & Clerical Support and the corresponding benefits expense for all of these areas.
- 2. EDUCATIONAL PROGRAM BUDGET:** This portion covers teacher salaries and benefits, instructional media & technology, pupil services (guidance, health, psychologists), clubs, athletics, pupil transportation, recreation, civic, legal expenses, school supplies, and all other related educational costs.
- 3. CAPITAL BUDGET:** Refers to all facilities costs including, custodial salaries and benefits, annual debt service, service contracts, custodial supplies, and maintenance and repair of facilities.



22-23 Three-Part Budget:

1. ADMINISTRATIVE

| ADMINISTRATIVE | 21-22 Adopted Budget | 22-23 Proposed Budget |
|---|----------------------|-----------------------|
| Board of Education | \$40,750 | \$41,020 |
| Central Administration, Finance, Personnel | \$1,051,624 | \$1,099,560 |
| Instructional Supervision | \$1,287,948 | \$1,140,350 |
| Curriculum Development | \$550,931 | \$573,400 |
| Central Services (legal, data processing, printing, mailing, storage) | \$921,067 | \$926,760 |
| Special Items (Insurance, BOCES, etc.) | \$1,218,385 | \$1,250,573 |
| Employee Benefits | \$1,195,778 | \$1,142,557 |
| TOTAL ADMINISTRATIVE | \$6,266,483 | \$6,174,220 |
| Percent of Total Budget | 10.5% | 10.1% |

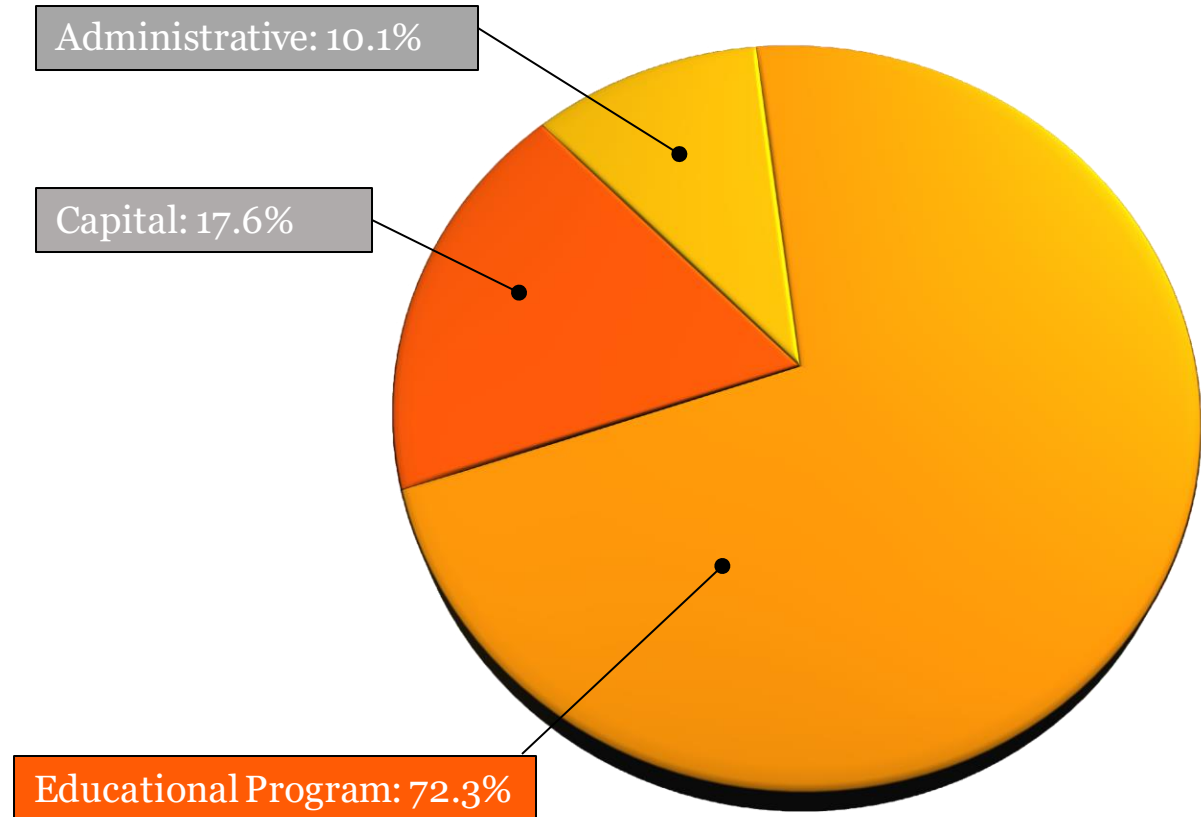




22-23 Three-Part Budget:

2. EDUCATIONAL PROGRAM

| EDUCATIONAL PROGRAM | 21-22 Adopted Budget | 22-23 Proposed Budget |
|---|----------------------|-----------------------|
| Teaching - Regular & Special Schools | \$22,405,448 | \$23,355,850 |
| Instructional Media (Libraries, CAI, A/V, Supplies) | \$2,613,020 | \$2,597,635 |
| Pupil Services (Attendance, Guidance, Health, Psychologist, Clubs, Athletics) | \$2,713,819 | \$2,755,680 |
| Other Educational (Recreation, Civic, Legal) | \$241,650 | \$243,250 |
| Pupil Transportation | \$3,249,551 | \$3,528,127 |
| Transfers to Federal Fund (Summer ESY) | \$160,000 | \$160,000 |
| Employee Benefits | \$11,235,244 | \$11,737,335 |
| TOTAL EDUCATIONAL PROGRAM | \$42,618,732 | \$44,377,877 |
| Percent of Total Budget | 71.5% | 72.3% |

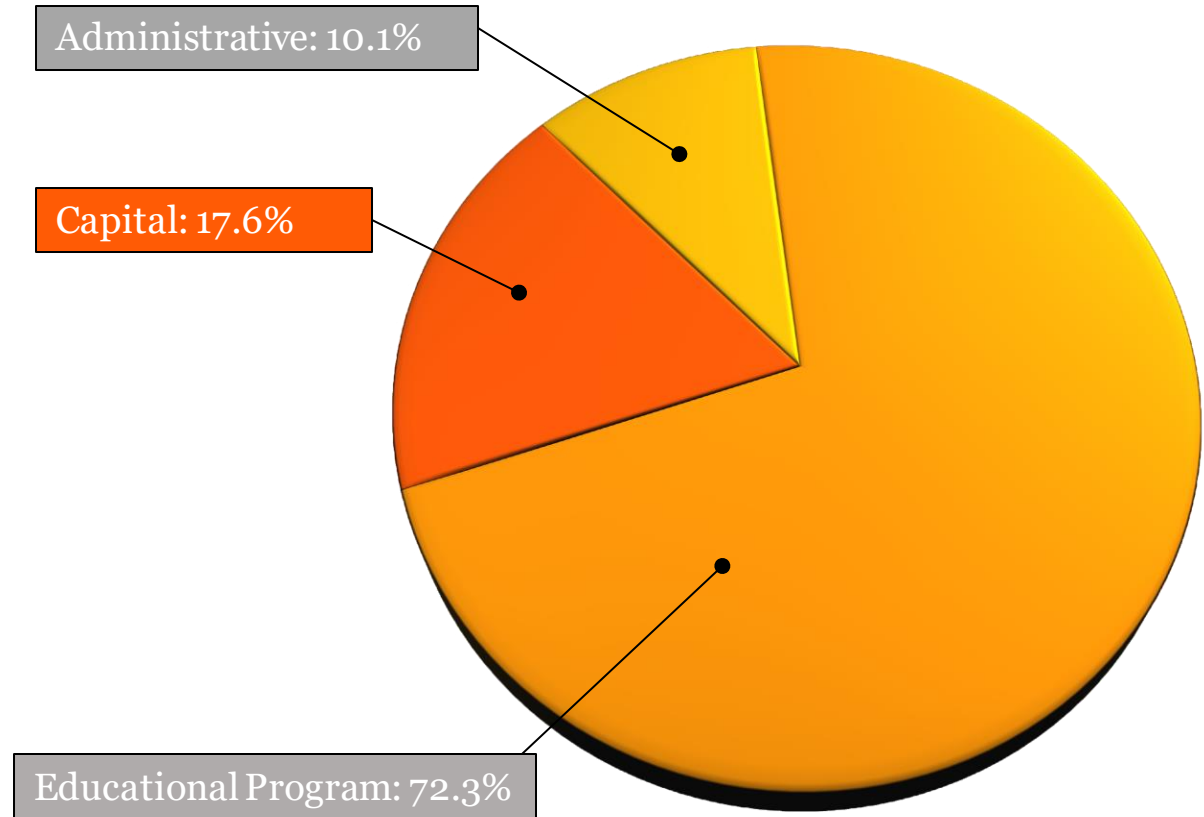




22-23 Three-Part Budget:

3. CAPITAL

| CAPITAL | 21-22 Adopted Budget | 22-23 Proposed Budget |
|--|----------------------|-----------------------|
| Operations and Maintenance | \$4,348,538 | \$4,364,525 |
| Debt Service (Bond Payments & Interest) | \$5,208,215 | \$5,308,676 |
| Judgements, Claims, Property Tax Refunds | \$20,000 | \$16,000 |
| | | |
| Employee Benefits | \$1,165,232 | \$1,139,702 |
| TOTAL CAPITAL | \$10,741,985 | \$10,828,903 |
| Percent Change | 18.0% | 17.6% |

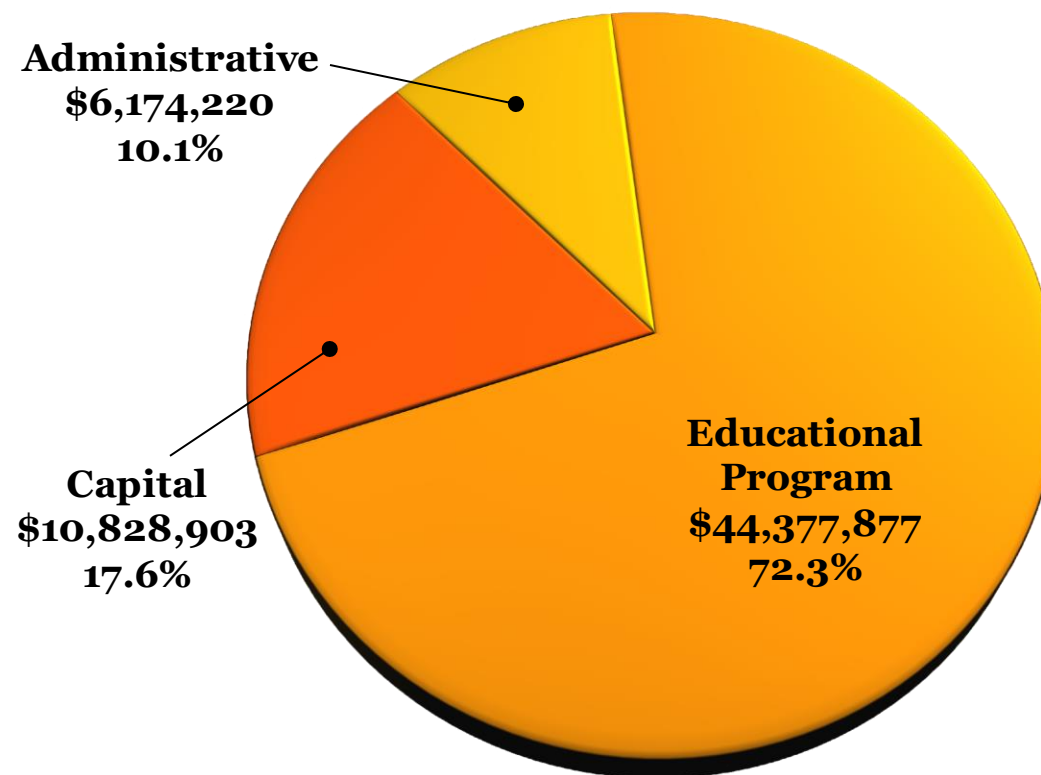




22-23 Three-Part Budget Totals

| Component | Adopted Budget 2021-2022 | Proposed Budget 2022-2023 | Dollar Increase (Decrease) |
|---------------------|-----------------------------|------------------------------|-------------------------------|
| Administrative | \$6,266,483 | \$6,174,220 | (\$92,263) |
| Educational Program | \$42,618,732 | \$44,377,877 | \$1,759,145 |
| Capital | \$10,741,985 | \$10,828,903 | \$86,918 |
| TOTAL BUDGET | \$59,627,200 | \$61,381,000 | \$1,753,800 2.94% |

Total Budget \$61,381,000





How will this budget impact your tax bill?

| MACS Tax Levy & Rate History | | | | |
|------------------------------|----------------|--------------|---------------|------------------|
| | <i>Actual</i> | | | <i>Budgeted</i> |
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 |
| Tax Cap Maximum | \$ 13,983,916 | \$12,974,650 | \$ 12,807,631 | \$ 13,371,196 |
| (Per Formula) | -2.74% | -7.22% | -1.29% | 4.40% |
| Tax Levy Approved | \$ 12,568,748 | \$12,568,748 | \$ 12,694,435 | \$ 12,694,435 |
| | 0.90% | 0.00% | 1.00% | 0.00% |
| Levy Below Tax Cap | \$ (1,415,168) | \$ (405,902) | \$ (113,196) | \$ (676,761) |
| | | | | <i>Estimated</i> |
| Full Value Tax Rate | | | | |
| (Per \$1,000 Assessment) | \$ 19.24 | \$ 19.01 | \$ 18.46 | \$ 18.46 |
| | 0.89% | -1.20% | -2.89% | 0.00% |



How will this budget impact your tax bill?



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

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



What is a Contingency Budget?

If the Budget does not pass, the District has two options:

1. Adjust the budget and present to the public for a re-vote in June
2. BOE can approve a Contingency Budget

Contingency Budget *Removes Non-Contingent Expenses by law:*

- Majority of Equipment
(Health and Safety Equipment allowed)
- *Community Use of Facilities including Fitness Center, Pool and Athletic Fields*
- Salary increases for certain non-represented employees
- Tax Levy cannot be higher than the previous year



Mexico School District Budget Notice

| Overall Budget Proposal | Budget Adopted for the 2021-22 School Year | Budget Proposed for the 2022-23 School Year | Contingency Budget for the 2022-23 School Year |
|--|--|---|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$ 59,627,200 | \$ 61,381,000 | \$ 60,973,560 |
| Increase/Decrease for the 2022-23 School Year | | \$ 1,753,800 | \$ 1,346,360 |
| Percentage Increase/Decrease in Proposed Budget | | 3.48 % | 2.26 % |
| Change in the Consumer Price Index | | 2.94% | |
| A. Proposed Levy to Support the Total Budgeted Amount | | | |
| | \$ 12,807,631 | \$ 12,694,435 | |
| 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) | | | |
| | \$ 12,807,631 | \$ 12,694,435 | \$ 12,694,435 |
| F. Total Permissible Exclusions | | | |
| | \$ 904,406 | \$ 1,037,834 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions | | | |
| | \$ 11,903,225 | \$ 12,333,362 | |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or permissible Exclusions (E – B – F + D) | | | |
| | \$ 11,903,225 | \$ 11,656,601 | |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | | | |
| | \$ 405,902 | \$ 676,761 | |
| Administrative Component | | | |
| | \$ 6,266,483 | \$ 6,174,220 | \$ 6,151,056 |
| Program Component | | | |
| | \$ 42,618,732 | \$ 44,377,877 | \$ 44,072,094 |
| Capital Component | | | |
| | \$ 10,741,985 | \$ 10,828,903 | \$ 10,750,410 |

22-23 Vehicle Replacement Proposition

Four Large Busses
(66 Passenger)

Three Small Busses
(16-24 Passenger)

Total = \$700,000





2022-2023 BOE Candidates

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

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

1. Dennis Brooks
2. Sobrina Vazquez



2022 – 2023 Budget Recap



\$61,381,000 Total Budget

Maintains Robust Programming

Increased Instructional Staffing

Zero (0%) Tax Levy Increase

BUDGET VOTE & SCHOOL BOARD ELECTIONS

Voters will be asked to decide upon five (5) propositions, including the adoption of the proposed budget for the school year commencing July 1, 2022 and ending June 30, 2023, and to elect two (2) Board of Education members.

PROPOSITION I – THE BUDGET

Shall the proposed budget for the Mexico Central School District as recommended by the Board of Education for the fiscal year beginning July 1, 2022, in the amount of \$61,381,000 be adopted and shall the Board of Education be authorized to levy the necessary taxes, therefor?

PROPOSITION IV – Turf Capital Reserve Fund

Shall the following proposition be adopted, to wit?:
BE IT RESOLVED, that the Board of Education of the Mexico Central School District is hereby authorized to establish a Capital Reserve Fund pursuant to Section 3651 of the Education Law, to be designated “2022 Turf Capital Reserve Fund,” to defray the cost to, in whole or in part, finance renovation of the School District’s athletic turf field including all costs incidental thereof, and in order to accomplish the same, in an amount not to exceed Nine Hundred Thousand Dollars (\$900,000.00) plus accrued interest and other investment earnings. The 2022 Turf Capital Reserve Fund shall have a probable term of ten (10) years. The Board of Education is hereby authorized to pay into the 2022 Turf Capital Reserve Fund in the 2021-22 school year and annually thereafter funds from the School District’s available funds balance, State aid reimbursement to the School District, such other monies as the voters may direct, and other legally available funds of the School District, including funds generated by field use fees, in an amount determined by the Board of Education up to the maximum authorized amount.

PROPOSITION II – Student Transportation

Shall the Board of Education purchase and finance seven (7) student transportation vehicles at an estimated cost not to exceed \$700,000.00 including necessary furnishings, fixtures and equipment and all other costs incidental thereto and to expend a total sum not to exceed \$700,000.00 which is estimated to be the total maximum cost thereof, and levy a tax for the foregoing in the amount of \$700,000.00 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 \$700,000.00 and a tax is hereby voted to pay the interest on said obligations when due?

PROPOSITION V – Mexico Public Library

Shall the sum of Eighty-Five Thousand Dollars (\$85,000), which is an increase of Ten Thousand Dollars (\$10,000) over the existing levy of Seventy-Five Thousand Dollars (\$75,000), be raised by annual levy of a tax upon the taxable real property within the Mexico Academy & Central School District for the purpose of funding the Mexico Public Library?

PROPOSITION III – Capital Reserve Fund

Shall the following proposition be adopted, to wit?:
RESOLVED, that in accordance with Education Law section 3651, the Board of Education of the Mexico Academy and Central School District is hereby authorized to establish a Capital Reserve Fund, to be designated “2022 Capital Reserve Fund,” to defray the cost of construction and reconstruction of School District buildings, facilities and grounds, including original equipment, machinery, apparatus, appurtenances, furnishings, and other incidental improvements and expenses in connection therewith, in an ultimate amount not to exceed Ten Million Dollars (\$10,000,000.00) plus accrued interest and other investment earnings. The 2022 Capital Reserve Fund shall have a probable term of ten (10) years. The Board of Education is further authorized to pay into the 2022 Capital Reserve Fund in the 2021-2022 school year and annually thereafter funds from the School District’s available funds balance, State aid reimbursement to the School District on account of capital projects, such other monies as the voters may direct, and other legally available funds of the School District in an amount determined by the Board of Education up to the maximum authorized amount.

School Board Candidates: (Vote for 2)

Dennis Brooks
Sobrina Vazquez
Write-In
Write-In



ABSENTEE BALLOT

Information

ABSENTEE BALLOT

Voters can vote in-person or request an absentee ballot application (COVID-19 is a valid reason to request an absentee ballot).

If there is a qualified voter that is not registered with Oswego County Board of Elections or has not voted in an annual or special school election in the last four years, contact the District Clerk Harmony M. Rice by email at HRice@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, completed absentee ballots must be received in the Office of the District Clerk by 5:00 p.m. on May 17, 2022.



Budget Vote: May 17, 2022

BUDGET VOTE: MAY 17, 2022

Noon – 9pm

Mexico Elementary

New Haven Elementary

Palermo 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