



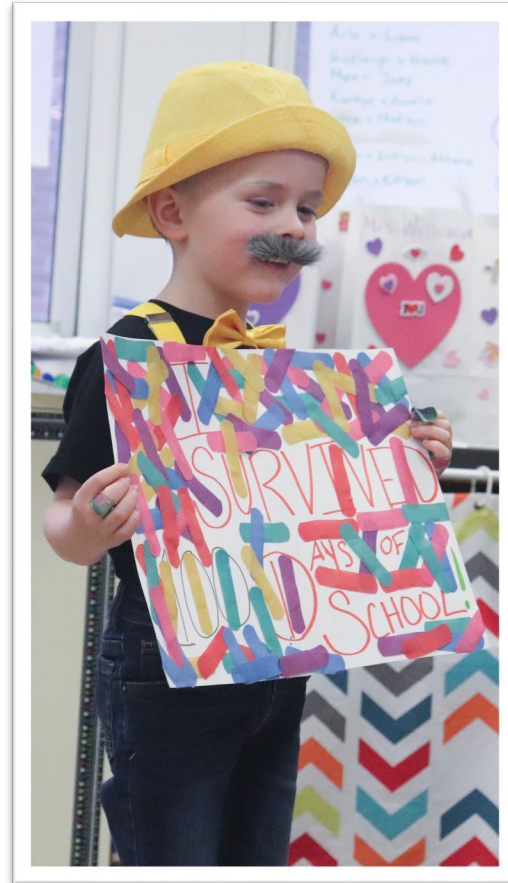
MEXICO ACADEMY & CENTRAL SCHOOL DISTRICT



Budget Hearing May 4, 2023



2023-2024 MACS Budget Agenda



- Mission, Vision, Core Beliefs, & Goals
- Good News
- Celebrations
- 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

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

VISION: MACS will be recognized as a school district that inspires excellence and leadership in all.

Goal 1: MACS will increase ELA and Math proficiency in grades K-8.

Goal 2: MACS will reduce the chronic absentee rate at all levels.

Goal 3: MACS will achieve a 93% graduation rate.





MACS Good News!

- Implemented Full-Day UPK with six classrooms and 108 spots for students
- Drone certification success- 83% students certified by passing the FAA assessment
- Increased Participation in State Assessments in grades 3-8





Celebrations!

- **Alexa von Holtz** - girls swimming states— 6th place 100 Butterfly and 4th place 200 Individual Medley-ALL CNY Team-Girls Varsity Swimming & Diving
- **Varsity Winter Cheer Team**—states—led by seniors—Alyssa Webster, Brianna Coe—(rest of team) Karyna Gasper, Marley Eastman, Kierstyn Ford, Macie Guyette, Harley Potter, Emma Cadrette
- **Anyssia Ingersoll** - Player of the Year- OSHL Girls Basketball- 1000 Point scorer for Mexico- ALL CNY Team Girls Basketball
- **Renee Kinikin** - First Mexico girl wrestler to Win NYS girls Wrestling Invitational



Celebrations!

- Selected Again as a Best Community for Music Education by the NAMM Foundation
- 8 students on track to receive the Seal of Biliteracy
- OCAY League Champions (Oswego County Academic Youth)





Celebrations!

TOP 3 Mexico Students in individual CTE Programs

34 AM Students

26 PM Students

What this means is these students had the Top 3 GPAs
in each CTE program (welding, cosmo, etc.).

So, we had 60 Mexico students earn awards for this achievement!



Celebrations!

Mexico Skills USA students made it to State competition.

Eileen Bouchard
Amber Burke
Brooke Marks
Kadence Batchelor
Evelyn Fontana
Trevor Coe
Teajinn Ingersoll



Celebrations!

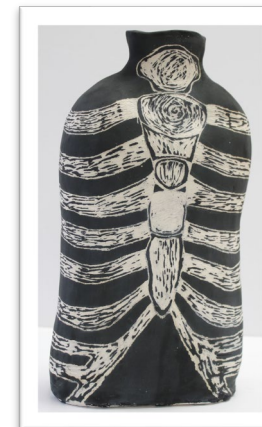
Fine Arts Highlights

November

- 4 HS & 1 MS Student selected for Area All-State
- 26 6th grade students participated in Elementary All-County Band & Choir

January

- 16 MS/HS Students participated in the All-County Band Festival
- Art Students honored at the Scholastic Art Awards Showcase
 - Madalynn Dann – Gold Key Award
 - Harley Potter – Silver Key Award
 - Alexis Bickford – Honorable Mention

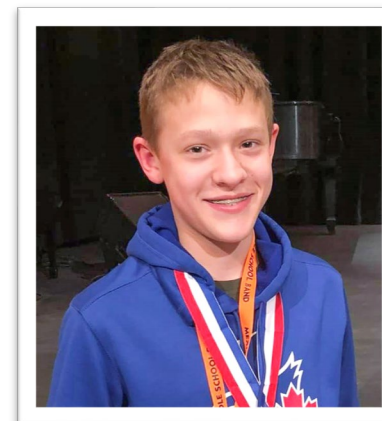




Celebrations!

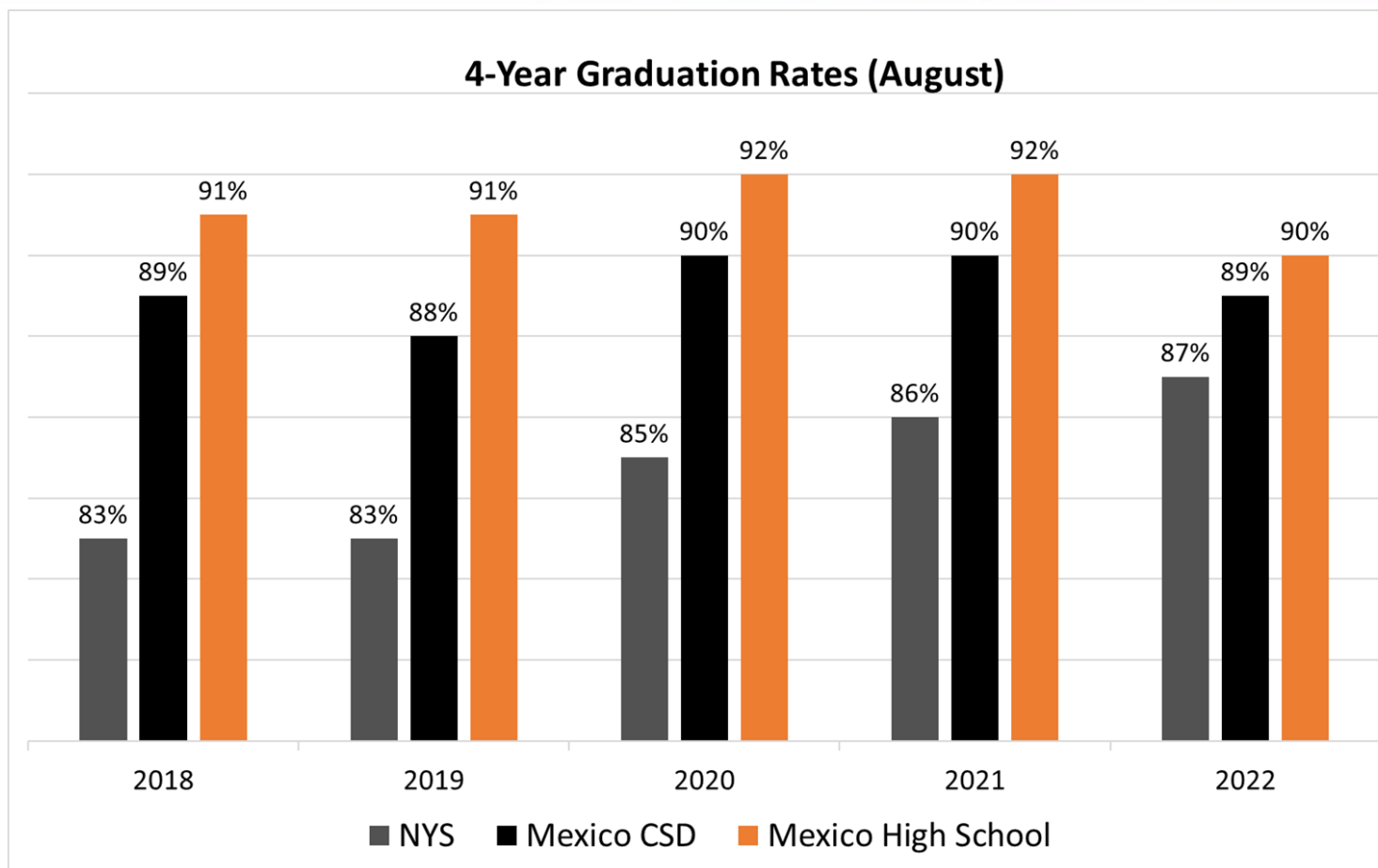
April

- Music Department named Best Community for Music Education
- 18 MS/HS Students participated in the All-County Chorus Festival
- NYSSMA Majors Evaluations
 - 6th Grade Band – Silver Rating
 - 7/8 Grade Choir – Silver Rating
 - 7/8 Band (A/C Day Group) – Silver Rating
 - 7/8 Band (B/D Day Group) – Gold Rating
 - HS Band – Silver Rating
- MS Jazz Ensemble and MS Select Singers Trip to Boston Area Festival of Music
 - Select Singers – 1st Place (Excellent Rating)
 - Jazz Ensemble – 1st Place (Excellent Rating)
 - Outstanding Jazz Soloist Award – Jacob Upcraft





Celebrations!



“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	18-19	19-20	20-21	21-22
Students earning 1-3 credits	151	173	160	178
Students earning 4-14 credits	109	102	96	100
Students earning 15+ credits	10	13	5	9
Total Credits Earned	1,483	1,517	1,260	1,403
Percent of Students Earning Credit	47%	50%	47%	49%

HS Graduates Earning CTE Endorsement

18-19	19-20	20-21	21-22
17 students	36 students	25 students	13 students



Revenue Sources

STATE AID –based on the NY State Budget

55.5% of total revenue

TAX LEVY - Monies collected from district taxpayers via school tax bills and limited by the Property Tax Cap Legislation.

20.6% of total revenue

LOCAL NON-TAX – PILOTs, use of district reserves and miscellaneous revenues

18.0% of total revenue

FUND BALANCE - Unrestricted monies that can be appropriated into next year's budget

5.9% of total revenue





2023-2024 Tax Cap Calculation

Real Property Tax Levy 2022-2023		\$	12,694,435	A	
Tax Base Growth Factor			1.0098		
PILOTs Receivable FYE 2023	+	\$	9,040,083		
Capital Tax Levy Exclusion FYE 2023 (Includes BOCES Capital Exemptions)	-	\$	1,037,834		
Allowable Levy Growth Factor			1.0200	B	\$ 13,029,878
PILOTs Receivable FYE 2024	-	\$	9,052,210	A	<u>\$ 12,694,435</u>
Available Carryover from FYE 2023	+	\$	-		\$ 335,443
Tax Levy Limit Before Adjustments/Exclusions		\$	12,185,301		
Capital Tax Levy Exclusion FYE 2024 (Includes BOCES Capital Exemptions)	+	\$	844,577		
Teachers' Retirement System Exclusion		\$	-		
Employees' Retirement System Exclusion		\$	-		
Total Exclusions		\$	844,577		
MACS 2023-2024 Tax Levy Limit, With Exclusions		\$	13,029,878	B	
			2.64%		

Note: 2023-2024 Budgeted Tax Levy is \$13,011,795 which is a 2.5% increase.



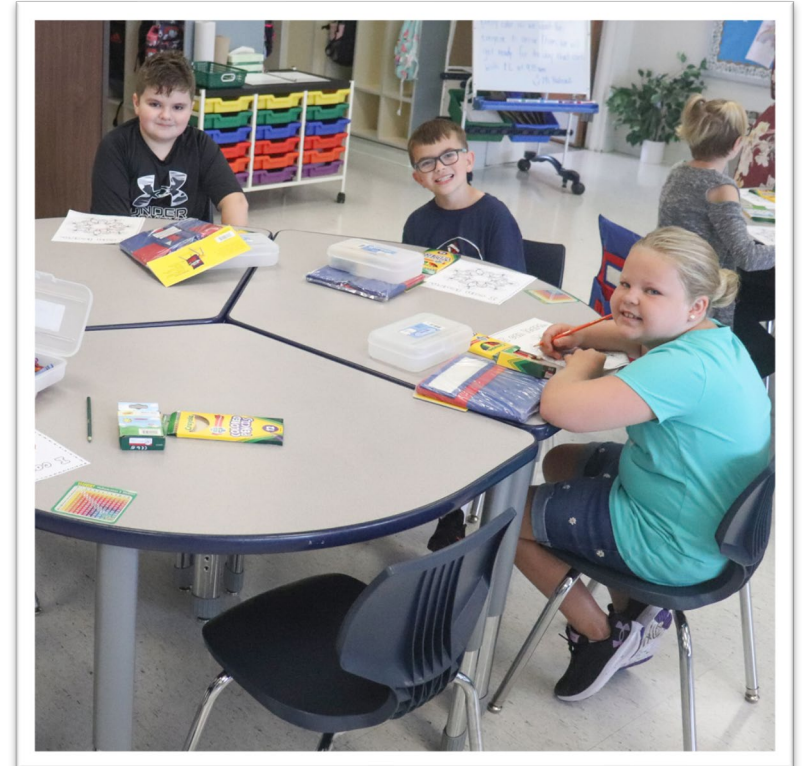
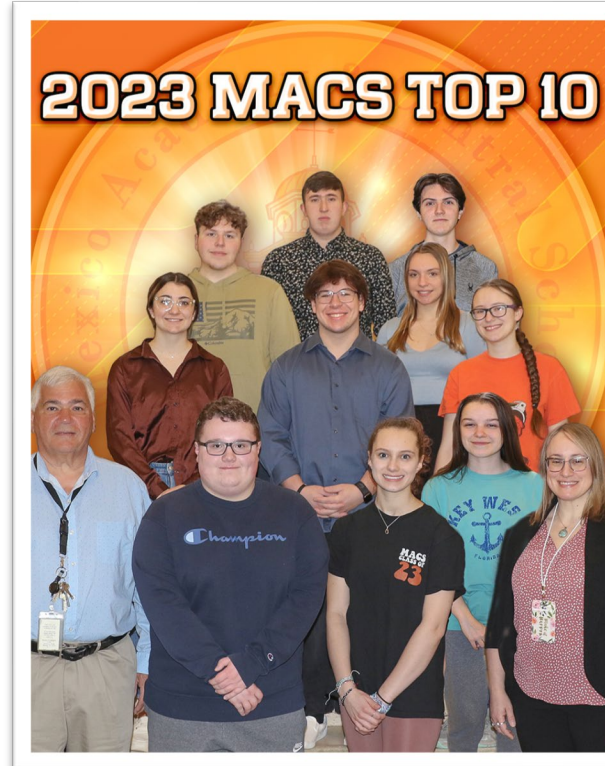
2023-2024 Revenue Budget Summary

General & High Cost Aids	\$24,350,912
Transportation Aids	\$3,800,000
BOCES Aids	\$3,500,000
Building Aid	<u>\$3,398,618</u>
Total Budgeted State Aid	\$35,049,530
Local Tax Levy	\$13,011,795
PILOTs	\$9,052,146
Miscellaneous Non-tax	\$975,000
Debt Service Fund	<u>\$100,000</u>
Total Non-tax	\$10,127,146
Total Tax Levy & Non-tax	\$23,138,941
Use of Reserves	\$1,213,029
Appropriated Fund Balance	<u>\$3,750,000</u>
Total Revenue	<u>\$63,151,500</u>
Budget Appropriations	\$63,151,500
% Proposed Budget Increase	2.88%
\$ Proposed Budget Increase	\$1,770,500
% Estimated Tax Levy Increase	2.5%



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

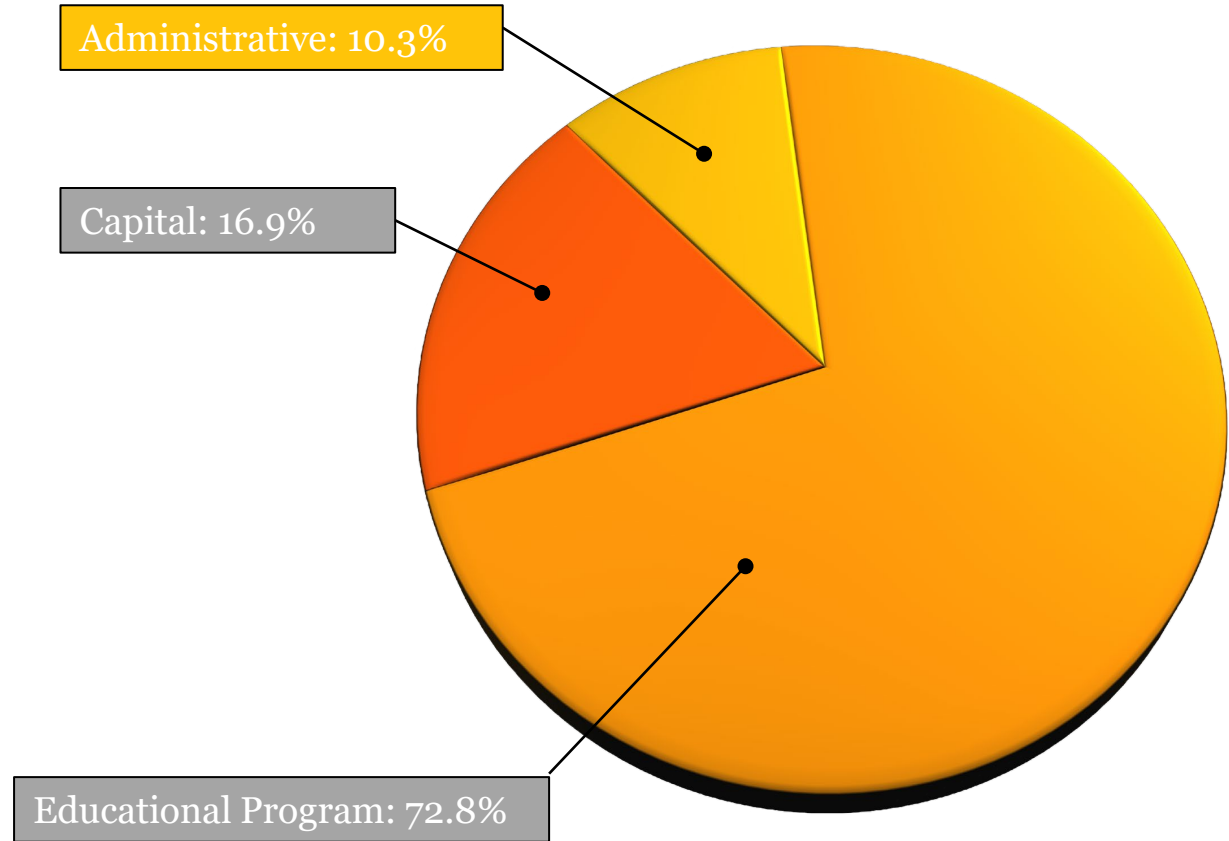
1. **ADMINISTRATION BUDGET**: This section includes District Clerk & BOE expenses, Annual Meeting/Vote, Registrar, Superintendent's Office, Business Office, HR Office, Tax Collector, Legal Fees, PR Services, Receiving & Mailing, BOCES Capital & Admin expenses, All building Principals & Clerical Support 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.



23-24 Three-Part Budget:

1. ADMINISTRATIVE

ADMINISTRATIVE	22-23 Adopted Budget	23-24 Proposed Budget
Board of Education	\$41,020	\$40,505
Central Administration, Finance, Personnel	\$1,099,560	\$1,160,913
Instructional Supervision	\$1,140,350	\$1,202,230
Curriculum Development	\$573,400	\$592,016
Central Services (legal, data processing, printing, mailing, storage)	\$926,760	\$923,085
Special Items (Insurance, BOCES, etc.)	\$1,250,573	\$1,347,400
Employee Benefits	\$1,142,557	\$1,214,812
TOTAL ADMINISTRATIVE	\$6,174,220	\$6,480,961
Percent of Total Budget	10.1%	10.3%

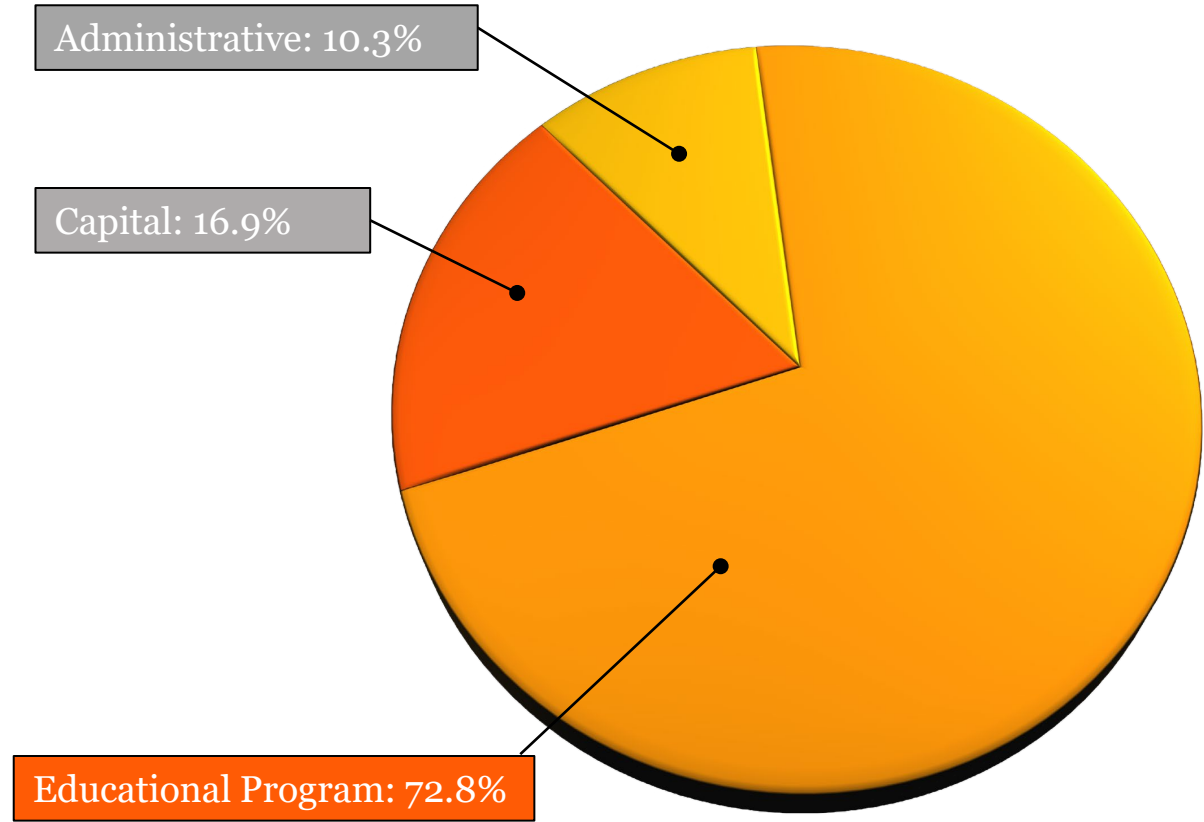




23-24 Three-Part Budget:

2. EDUCATIONAL PROGRAM

EDUCATIONAL PROGRAM	22-23 Adopted Budget	23-24 Proposed Budget
Teaching - Regular & Special Schools	\$23,355,850	\$24,339,629
Instructional Media (Libraries, CAI, A/V, Supplies)	\$2,597,635	\$2,628,089
Pupil Services (Attendance, Guidance, Health, Psychologist, Clubs, Athletics)	\$2,755,680	\$2,864,079
Other Educational (Recreation, Civic, Legal)	\$243,250	\$242,180
Pupil Transportation	\$3,328,127	\$3,593,049
Transfers to Federal Fund (Summer ESY)	\$160,000	\$165,000
Employee Benefits	\$11,737,335	\$12,141,078
TOTAL EDUCATIONAL PROGRAM	\$44,377,877	\$45,973,104
Percent of Total Budget	72.3%	72.8%

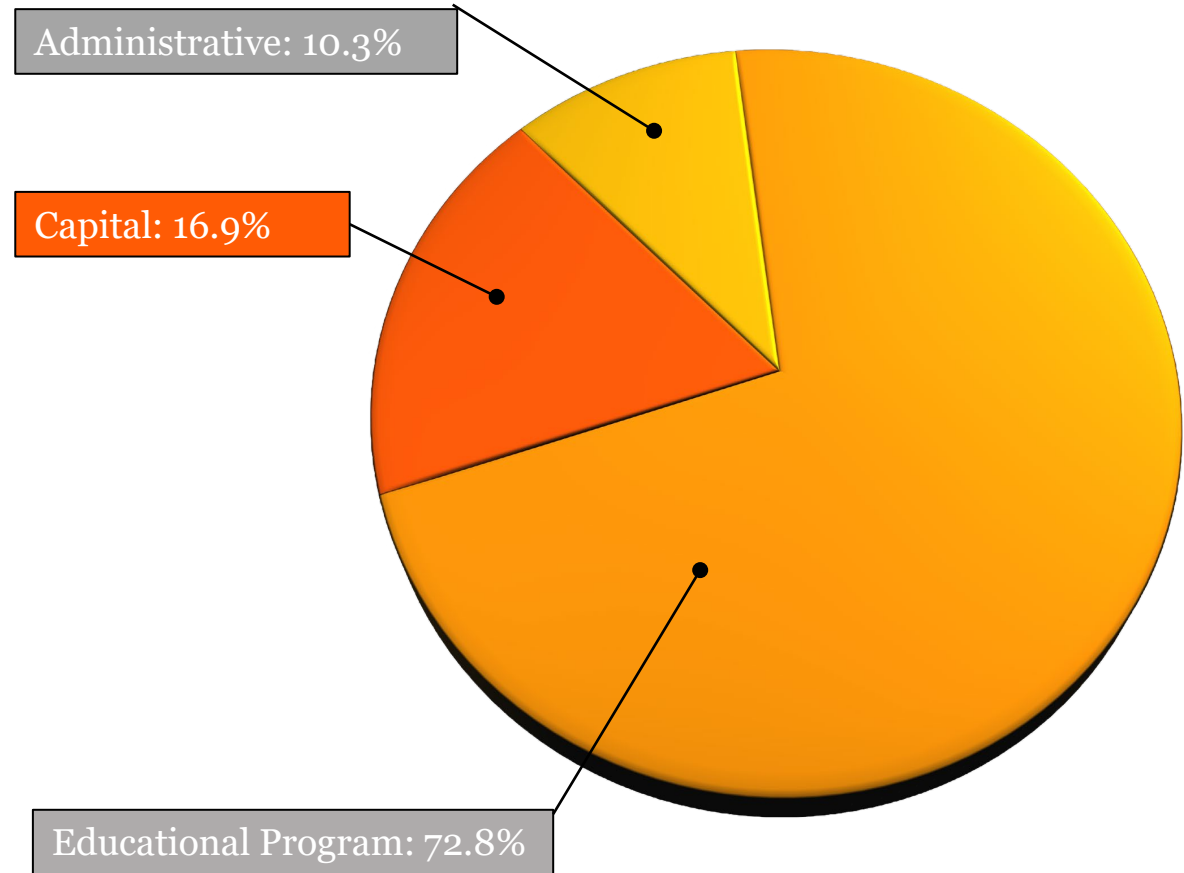




23-24 Three-Part Budget:

3. CAPITAL

CAPITAL	22-23 Adopted Budget	23-24 Proposed Budget
Operations and Maintenance	\$4,364,525	\$4,379,415
Debt Service (Bond Payments & Interest)	\$5,308,676	\$5,138,667
Judgements, Claims, Property Tax Refunds	\$16,000	\$14,000
Employee Benefits	\$1,139,702	\$1,165,353
TOTAL CAPITAL	\$10,828,903	\$10,697,435
Percent Change	17.6%	16.9%

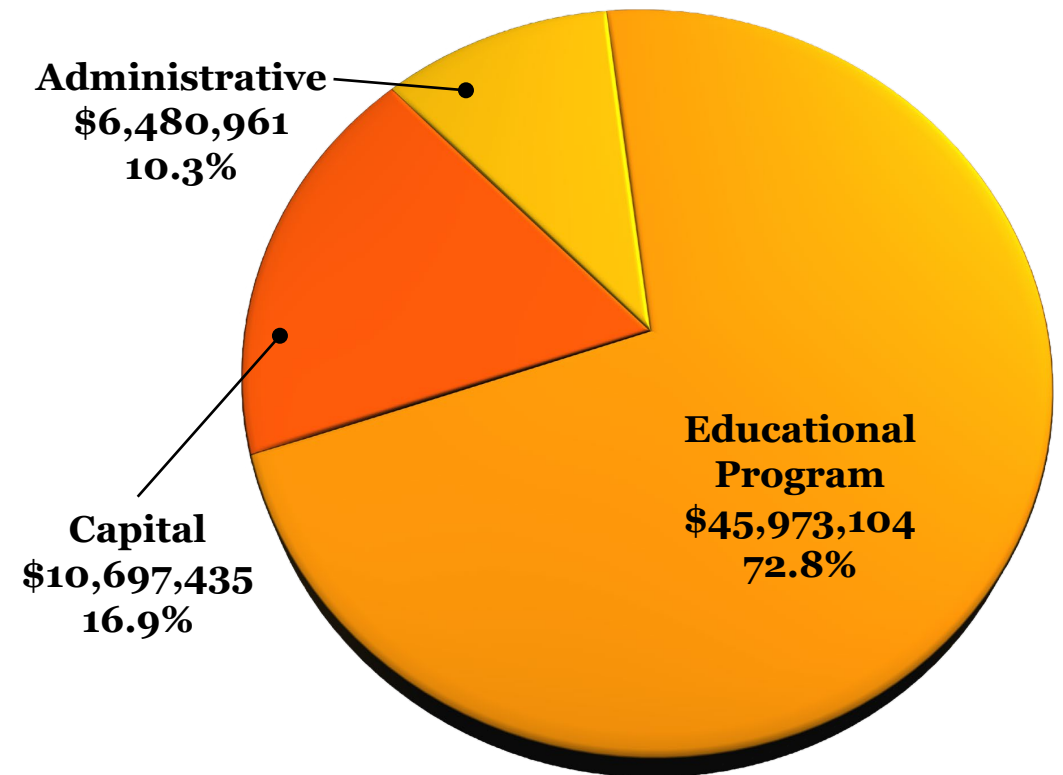




23-24 Three-Part Budget Totals

Component	Adopted Budget 2022-2023	Proposed Budget 2023-2024	Dollar Increase (Decrease)
Administrative	\$6,174,220	\$6,480,961	\$306,741
Educational Program	\$44,377,877	\$45,973,104	\$1,595,227
Capital	\$10,828,903	\$10,697,435	(\$131,468)
TOTAL BUDGET	\$61,381,000	\$63,151,500	\$1,770,500 2.88%

Total Budget \$63,151,500





Tax Levy & Rate History

MACS Tax Levy & Rate History

	<i>Actual</i>			<i>Budgeted</i>
	2020-21	2021-22	2022-23	2023-24
Tax Cap Maximum (Per Formula)	\$ 12,974,650	\$ 12,807,631	\$ 13,371,196	\$ 13,029,878
% Maximum Change per Formula (Based on Previous Year Levy)	3.23%	1.90%	5.33%	2.64%
Tax Levy Approved	\$ 12,568,748	\$ 12,694,435	\$ 12,694,435	\$ 13,011,796
	0.00%	1.00%	0.00%	2.50%
Levy Below Tax Cap	\$ (405,902)	\$ (113,196)	\$ (676,761)	\$ (18,082)
				<i>Estimated</i>
Full Value Tax Rate (Per \$1,000 Assessment)	\$ 19.01	\$ 18.46	\$ 16.06	\$ 16.46
% Change in Tax Rates	-1.20%	-2.89%	-13.00%	2.50%



How will this budget impact your tax bill?



**2.5% Tax Levy Increase = \$.40
Tax Bill Increase/Thousand**

This equates to a \$46 increase in the school tax bill for an average home

- 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 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$ 61,381,000	\$ 63,151,500	\$ 62,832,620
Increase/Decrease for the 2023-24 School Year		\$ 1,770,5000	\$ 1,451,620
Percentage Increase/Decrease in Proposed Budget		2.88 %	2.36 %
Change in the Consumer Price Index		8.0%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 12,694,435	\$ 13,011,795	
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)	\$ 12,694,435	\$ 13,011,795	\$ 12,694,435
F. Total Permissible Exclusions	\$ 1,037,834	\$ 844,577	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 12,333,362	\$ 12,185,301	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or permissible Exclusions (E - B - F + D)	\$ 11,656,601	\$ 12,167,218	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 676,761	\$ 18,083	
Administrative Component	\$ 6,174,220	\$ 6,480,961	\$ 6,363,975
Program Component	\$ 44,377,877	\$ 45,973,104	\$ 45,783,433
Capital Component	\$ 10,828,903	\$ 10,697,435	\$ 10,685,212

23-24 Vehicle Replacement Proposition

Four Large Busses

(66 Passenger)

One Small Bus

(16-24 Passenger)

Total = \$700,000





2023-2024 BOE Candidates

There are three BOE positions up for vote. They are for the 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 3, 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. James F. Emery
2. Darlene E. Upcraft
3. Susan Teifke



2023 – 2024 Budget Recap



\$63,151,500 Total Budget

Maintains Robust Programming

\$473,500 in reductions

2.5% Tax Levy Increase

BUDGET VOTE & SCHOOL BOARD ELECTIONS

Voters will be asked to decide upon two (2) propositions, including the adoption of the proposed budget for the school year commencing July 1, 2023, and ending June 30, 2024, student transportation vehicles and to elect three (3) 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, 2023, in the amount of \$63,151,500 be adopted and shall the Board of Education be authorized to levy the necessary taxes, therefor?

PROPOSITION II –

Student Transportation

Shall the Board of Education purchase and finance five (5) student transportation vehicles at an estimated cost not to exceed \$700,000 including necessary furnishings, fixtures and equipment and all other costs incidental thereto and to expend a total sum not to exceed \$700,000 which is estimated to be the total maximum cost thereof, and levy a tax for the foregoing in the amount of \$700,000 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 \$700,000 and a tax is hereby voted to pay the interest on said obligations when due?

School Board Candidates: (Vote for 3)

James F. Emery
Darlene E. Upcraft
Susan Teifke



ABSENTEE BALLOT

Information

ABSENTEE BALLOT

Voters can vote in-person or request an absentee ballot application.

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.

VOTER QUALIFICATIONS

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 16, 2023.



Budget Vote: May 16, 2023

**BUDGET VOTE:
MAY 16, 2023
Noon – 9pm**

Mexico Elementary
New Haven Elementary
Palermo Elementary

