



# Tiger TRADITIONS

BUDGET EDITION

*Inspiring Excellence and Leadership in All!*

May/June 2020: 2020-2021 Budget Edition - Volume 24 • Issue 3

## A Message from the Board President



*Before I begin my usual recap of the highlights of the 2020-2021 school year budget, I do hope that this newsletter finds our readers healthy and making the best of the life altering changes faced by so many during these last few months.*

*Very few predicted the impact that the Covid-19 coronavirus would have on our lives generally or on the education of our students specifically. The Board extends its gratitude to the staff, administration, students, and their families for their understanding, patience, and cooperation while we navigated the uncharted waters of remote learning, feeding, and caring for the students of our District.*

*Just as few could predict the impact, few can predict the future. Unfortunately, we, on the Board, cannot wait to see what the future will bring as we need to provide the District with a spending plan for the upcoming school year. To that end, I thank Superintendent Sean Bruno and his dedicated staff for providing the Board with several options based on their best estimates at what will be needed to educate our students and their estimates concerning a very fluid revenue aid source from New York State; aid that our District desperately requires to carry out our educational plan.*

*At the May 12, 2020 monthly meeting, the MACS District Board of Education approved a \$57,619,200 budget for the 2020-2021 school year.*

*The budget represents a 0.4% decrease from the 2019-2020 school budget and a 0% change for the 2020-2021 tax levy. (As a reminder, the tax levy is the amount of the budget raised from our local tax bills that fills the gap between anticipated revenues and expenditures.)*

*Also, as in the past, the 2020-2021 budget remains within the tax cap limit. Consequently, only a simple majority vote is required to pass this budget.*

*Besides the aforementioned highlights, most importantly this budget, despite the many unknowns, protects student programming with over 71% allocated to the Educational Program piece of the budget.*

*The Board does want to emphasize that difficult times require difficult decisions, which, when applied to creating a budget, means budget cuts and/or reductions. A few examples of those decisions include not filling staff openings resulting from retirements and finding efficiencies in duties of personnel.*

*In addition to considering the 2020-2021 budget, the Board is also asking for consideration for two propositions.*

*The first is to create a health center, similar to the existing one at the Mexico Middle School, to be located in the Mexico Elementary School. Though located in the Mexico Elementary School, the center will be shared with the Mexico High School.*

*This proposition may sound familiar as it did appear in last year's budget vote. Due to unforeseen difficulties, the work for it could not be completed within the allotted timeframe requirements. As a result, we have to seek voter approval this year for the work to be completed. Despite the delay, the proposition, if approved, will be done with no additional cost to the taxpayers.*

*The other proposition involves the routine replacement of District vehicles. The District believes that this continuous replacement assists in providing a fleet of vehicles that is efficient and safe.*

*Of course, with every budget there may be questions or concerns, so I extend an invitation for you to join us for a virtual budget presentation and meet the candidates night on June 2, 2020 at 6:00. The link for viewing this virtual presentation is located on the District website.*

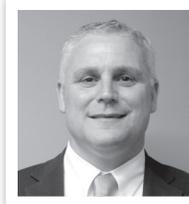
*To conclude, I urge all of you to exercise your right to vote by Tuesday, June 9, 2020. Because of Governor Cuomo's executive order, this vote, unlike past District elections, will not involve any in-person voting. Rather, absentee ballots will be mailed to all qualified voters in the District. Please follow the instructions for returning these ballots to the District in the required timeframe.*

*Thank you for your consideration,*

*James F. Emery*  
James F. Emery, President

**Mexico Academy and Central School Board of Education**

## A Message from the Superintendent



Dear MACS Community,

I hope this budget edition of our Tiger Traditions finds you and your family healthy and happy! I would like to take this opportunity to discuss budgeting information for the 2020-2021 school year.

Before discussing the upcoming budget, I would first like to thank you again for all of your support! In addition to the buildings, facilities, and grounds updates, your support of past budgets has also supported significant student achievement.

As you would expect, the main goal of preparing a budget for the upcoming school year is to align resources in the most fiscally responsible manner that provide the highest levels of learning and opportunities for our students to achieve their fullest potentials and be college or career ready.

I echo the sentiments of our MACS Board President, Jim Emery. Budget preparations for the upcoming school year have been exceptionally more challenging than in past years. Our governor has enacted a state budget that provides funding for our District with the caveat that there may be reductions to that promised aid by up to 20% without a federal stimulus support from our federal government. Since we receive over \$30 million in state aid, this could result in up to \$6 million in reductions. While I hope for federal intervention, there is no way to accurately predict our aid revenue correctly. We have tried to prepare for further reductions by reducing the 2020-2021 school year budget lower than last year's amount.

Our budget planning also included how to best support our taxpayers with the negative financial impacts that COVID-19 has had on you. In our budget, you will find that there is NO increase to the tax levy. We care about you!

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. An approved capital outlay project 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.

While reductions are never easy, I am pleased to report that our proposed budget has some very positive aspects. Our proposed 2020-2021 District Budget:

- has student programming to provide for the highest levels of learning and opportunities for our students to achieve their fullest potentials and be college or career ready
- allows us to complete our school-based health center for elementary and high school students at no additional cost to taxpayers
- has no tax levy increase

Governor Cuomo's Executive Order requires this vote be completed through absentee ballots only and must be received by Tuesday, June 9, 2020. Absentee ballots will be mailed to all qualified voters in the District. Please follow the instructions for returning these ballots to the District in the required timeframe. Please exercise your right to vote.

As always, please contact me at your earliest convenience with any questions, concerns or suggestions. Thank you for your continued support!

Sincerely,

Sean C. Bruno

## Tax Levy and Cap

Tax Levy 2019-20 (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 2020	\$ 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	\$ 12,568,748
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 FYE2021	+ \$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 Tax levy increase, but we have once again decided a **\$0 Tax Levy increase**

# BUDGET VOTE and SCHOOL BOARD ELECTIONS

**By Absentee Ballot Only**  
**June 9, 2020**

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

# Important BUDGET 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](mailto:LSkotnis@mexicocsd.org) or call 315-963-8400 ext. 5401.

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

# 2020 - 2021 School Budget Vote and School Board Elections

## Proposed Budget

	2019-2020 Adopted Budget	2020-2021 Proposed Budget
<b>General Support</b>		
Board of Education	\$37,800	\$38,150
Central Admin	\$268,571	\$261,500
Finance	\$501,106	\$473,540
Staff (inc. Legal)	\$598,854	\$582,595
Central Services	\$4,613,274	\$4,902,104
Special Items	\$1,162,719	\$1,165,803
<b>Total General Support</b>	<b>\$7,182,324</b>	<b>\$7,423,692</b>
<b>Instruction</b>		
Administratrion & 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
<b>Total Instruction</b>	<b>\$29,760,362</b>	<b>\$29,120,393</b>
<b>Pupil Transportation</b>		
<b>Total Pupil Transportation</b>	<b>\$3,012,311</b>	<b>\$3,133,792</b>
<b>Community Service</b>		
<b>Total Community Service</b>	<b>\$146,000</b>	<b>\$146,000</b>
<b>Undistributed</b>		
Employee Benefits	\$12,455,762	\$12,628,639
Debt Service	\$5,195,619	\$5,166,684
Capital Fund Transfer	\$100,000	
<b>Total Undistributed</b>	<b>\$17,751,381</b>	<b>\$17,795,323</b>
<b>Grand Total</b>	<b>\$57,852,378</b>	<b>\$57,619,200</b>

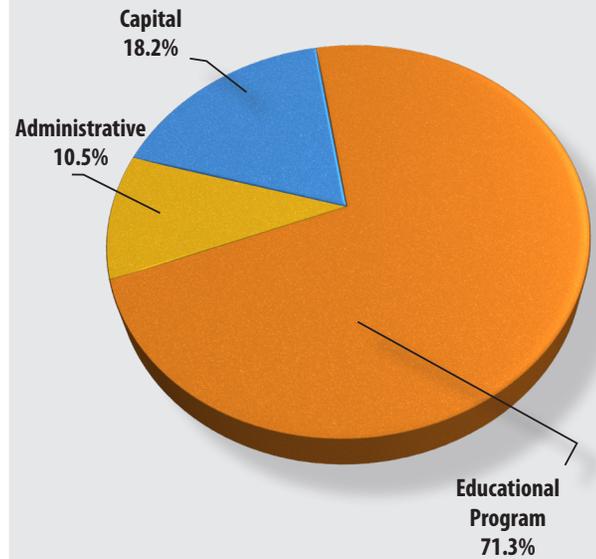
## The Three-Component Budget

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. (see chart below)

**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.

**Educational Program Budget:** This portion covers teacher salaries, school supplies, and all related educational costs.

**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.



## Revenue

	2019-2020 Revenue	2020-2021 Revenue
State Aid	\$32,247,981	\$32,097,952
Other	\$11,068,709	\$11,397,500
Taxes	\$12,568,748	\$12,568,748
Fund Balance	\$1,966,940	\$1,555,000
<b>Total</b>	<b>\$57,852,378</b>	<b>\$57,619,200</b>

## BUDGET HEARING

**Tuesday, June 2  
at 6:00 pm**

VISIT [www.mexicocsd.org](http://www.mexicocsd.org) for meeting details

## BOARD OF EDUCATION

James Emery – President  
 Darlene Upcraft – Vice President  
 Chad Bigelow  
 Dennis Brooks Jr.  
 Connie Douglas  
 Amy Shaw  
 Susan Teifke  
 Samantha Seeburger – Student Representative



Mexico Academy & Central School  
 16 Fravor Road  
 Mexico, NY 13114

NON PROFIT  
 U.S. POSTAGE PAID  
 PERMIT NO. 2  
 MEXICO, NY 13114

## SUPERINTENDENT OF SCHOOLS

Sean Bruno  
 16 Fravor Road  
 Mexico, NY 13114  
 963-8400 Ext. 5401  
 www.mexicocsd.org

**Box Holder**  
**Local Postal Patron**

### Mexico School District Budget Notice

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

\* Should the proposed budget be defeated twice, pursuant to Section 2023 of the Education Law, the Board of Education must adopt a contingent budget. The following items are excluded from a contingent budget: most equipment purchases, certain 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 of 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 No. 1 BUS PURCHASES

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 No. 2 SCHOOL BASED HEALTH CENTER

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.

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

Under the Budget Proposed for the 2020-21 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$ 572

The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Mexico Academy & Central School District, Oswego County, New York, will be held via absentee ballot in said district on Tuesday, June 9, 2020.

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

## BUDGET VOTE & SCHOOL BOARD ELECTION

**WHEN:** June 9, 2020

**HOW:** Everyone must vote by absentee ballot only

## VOTERS FOR DISTRICT VOTES 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

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](mailto:LSkotnis@mexicocsd.org) or call 315-963-8400 ext. 5401.

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