

Property Tax Report Card
240201 - CALEDONIA-MUMFORD CS

2020-2021 - Page 1
Official - as of 04/07/2021 10:43 AM

******Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.******

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2021-22 Budget Notice to: emscmgt@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 26, 2021

Form Preparer Name: JEREMY NARDONE
 Preparer's Telephone Number: 585-538-3401

Shaded Fields Will Calculate	Budgeted 2020-21 (A)	Proposed Budget 2021-22 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	18,796,774	19,019,383	1.18 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,317,824	7,427,200	
B. Tax Levy to Support Library Debt, if Applicable	0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable ²	0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable	0	0	
E. Total Proposed School Year Tax Levy (A+B+C-D)	7,317,824	7,427,200	1.49 %
F. Permissible Exclusions to the School Tax Levy Limit	133,192	113,320	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	7,190,814	7,366,917	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	7,184,632	7,313,880	
I. Difference: (G-H);(negative value requires 60.0% voter approval) ²	6,182	53,037	
Public School Enrollment	799	796	-0.38 %
Consumer Price Index			1.23 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2020-21 (D)	Estimated 2021-22 (E)
Adjusted Restricted Fund Balance	1,872,249	2,450,000
Assigned Appropriated Fund Balance	365,000	365,000
Adjusted Unrestricted Fund Balance	734,712	760,000
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.91 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Intended Use of the Reserve in the 2021-22 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	VEHICLE AND EQUIPMENT RESERVE	For the cost of any object or purpose for which bonds may be issued.	65,368	85,368	To pay for future purchases of vehicles and equipment.
Capital	CAPITAL RESERVE	For the cost of any object or purpose for which bonds may be issued.	23,700	323,700	To pay for future construction, improvements and equipping of school buildings and facilities.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	216,811	301,811	To pay for reimbursements to the State Unemployment Insurance Fund.
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			

Property Loss + (add)		To cover property loss.	<input type="text"/>	<input type="text"/>	
Liability + (add)	LIABILITY RESERVE	To cover incurred liability claims.	366,083	366,083	To cover liability claims that may be incurred in the future.
Tax Certiorari	TAX CERTIORARI RESERVE	For tax certiorari settlements.	108,733	108,733	To pay for tax certiorari settlements.
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.	<input type="text"/>	<input type="text"/>	
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT ACCRUED LIABILITY RESERVE	For accrued 'employee benefits' due to employees upon termination of service.	286,840	286,840	For the payment of accrued employee benefits due upon termination or retirement.
Retirement Contribution	RESERVE FOR RETIREMENT CONTRIBUTIONS	For employer retirement contributions to the State and Local Employees' Retirement System.	584,114	684,114	To fund employer contributions to the State and Local Retirement System.
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.	<input type="text"/>	<input type="text"/>	
Single Other Reserve	TRS RESERVE	To fund employers contributions to Teachers Retirement System	220,600	320,600	To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS).

* **NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

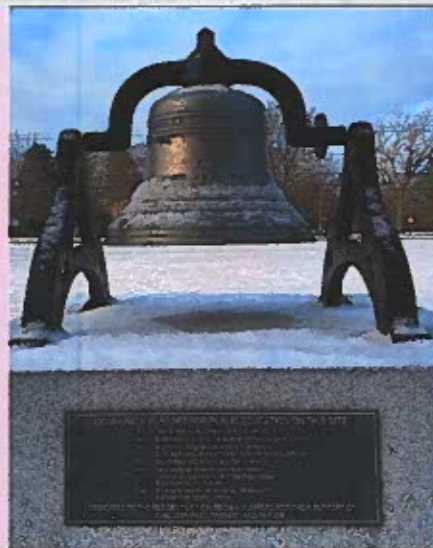
OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2021-22. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

CALEDONIA-MUMFORD

Central School District



2021-2022
Budget Adoption
April 13, 2021



Democrat & Chronicle



2021-2022 Budget Development

Budget Calendar

**April 13-- Board Adopts The Proposed 2021-2022 School Budget and
Three Part Budget**

April 26 --Board Vote on BOCES Administrative Budget

May 11--Public Hearing on Proposed Budget

May 18--Annual District Budget Vote and BOE Elections

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Would you like more information pertaining to the development of the proposed 2021-2022 School Budget? Please go to www.cal-mum.org and click on 2021-22 Budget development information link. You will find the following information:

- ➔ Budget Guidelines
- ➔ Budget Calendar
- ➔ Budget Presentation 2-9-2021
- ➔ Budget Presentation 2-23-2021
- ➔ Budget Presentation 3-9-2021
- ➔ Budget Presentation 3-23-2021
- ➔ **Proposed 2021-22 School Budget Adoption Presentation 4-13-2021**



2021-2022 Budget Development

Budget Guidelines

1. The Board will provide funds to support the District's Mission, Vision and Core Beliefs and other building and District goals.
2. The Board will develop a budget that will fulfill all contractual obligations, health and safety requirements, applicable state and federal mandates and legal requirements.
3. The District will provide appropriate resources and support to fulfill year three of the District's Strategic Plan.

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2021-2022 Budget Development

Budget Guidelines

6. The District will provide high quality professional development for its employees.
7. The Board will provide fiscal accountability while maintaining the community's investment in facilities and infrastructure.
8. The District will use the state aid revenue projection based on Governor Cuomo's Executive Budget Proposal of January 2021 and the impact of the property tax cap on long-term planning.
9. The District shall use \$365,000 of Appropriated Fund Balance to offset the local tax levy.
10. The District will maintain financially prudent and sustainable reserve accounts.



General Support



The general support category of the operating budget covers instruction-related managerial functions for the entire school district. Included are funds which make it possible for the Board of Education and its Chief School Officer, the Superintendent of Schools, to carry out required responsibilities. Also included in this category are funds for strictly regulated financial operation of the District; operation and maintenance of the school buildings and grounds; fire and liability insurances; personnel management; legal affairs and public information expenses; and BOCES administrative charges.

Total for General Support

2020-2021:	\$2,256,527
2021-2022:	\$2,255,559 (-0.04%)





Instructional



Instruction is the core of the school budget. This general category covers salaries for administrators, teachers, nurses, aides, library media specialist, school counselors, psychologist and computer technology coordinator including all materials, supplies and equipment necessary to support the educational environment. Co-curricular and interscholastic athletic activities are also included in this general area of instruction.

Total for Instruction

2020-2021:	\$10,020,008
2021-2022:	\$10,115,704 (0.96%)

**“An investment in
education pays the best
dividends.”**

Benjamin Franklin

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Community Services

This general category includes costs related to operate Community Continuing Education Program, salary, supplies and material associated with community use.

Total for Community Services:

2020-2021: \$15,976

2021-2022: \$16,305 (2.06%)



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Transportation

The Pupil Transportation category includes personnel salaries, transportation services for students who reside within the district boundaries and for students that require special transportation arrangements outside of the District; includes contractual transportation expenses and equipment, supplies and materials. Also included is bus transportation for co-curricular and interscholastic athletic activities at other locations, as well as for instructional-related field trips.

Total for Pupil Transportation:

2020-2021: \$846,720

2021-2022: \$838,610 (-0.96%)

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Debt Service

This category groups a variety of District-wide costs which are not included in other areas, such as long term debt payments (payment for capital projects, bus financing), Debt Service Principal and Interest and Capital Outlay Project.

Total for Debt Service:

2020-2021: \$1,844,126

2021-2022: \$1,822,162 (-1.19%)

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Employee Benefits

This category groups a variety of District benefit costs including required contributions to the State Retirement Systems, Social Security, Workers' Compensation and an unemployment insurance fund. Also, it includes medical and other contractual costs.

Total for Employee Benefits:

2020-2021: \$3,713,417

2021-2022: \$3,871,043 (4.24%)

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Elimination or Reduction of Previous Budget Items

Eliminate Instructional Coach Position

Reduce event/field trip fund

Reduce technology purchases

Eliminate Elem. classroom furniture purchases

Eliminate MS classroom furniture purchases

Eliminate proposed MS Clubs

Reduce finance salary

Reduce Salaries, elementary and special ed

Reduce contracted transportation expenses

Reduce payroll expenses FICA, TRS

Reduce Worker Compensation and Health Insurance

**Total reductions
\$180,912**

**Red print line items reductions
total \$47,412**

2021-2022 Budget Development Student Transportation Proposition

RESOLVED THAT THE BOARD OF EDUCATION OF THE CALEDONIA-MUMFORD CENTRAL SCHOOL DISTRICT IS HEREBY AUTHORIZED TO UNDERTAKE THE ACQUISITION OF ONE 65-PASSENGER SCHOOL BUS, AT AN ESTIMATED MAXIMUM COST OF \$130,000, LESS TRADE-IN VALUE, IF ANY, AND THAT SUCH COSTS, OR SO MUCH THEREOF AS MAY BE NECESSARY, SHALL BE RAISED BY THE LEVY OF A TAX TO BE COLLECTED IN ANNUAL INSTALLMENTS; AND, IN ANTICIPATION OF SUCH TAX, DEBT OBLIGATIONS OF THE SCHOOL DISTRICT AS MAY BE NECESSARY NOT TO EXCEED \$130,000 SHALL BE ISSUED, OR THE SCHOOL DISTRICT MAY ENTER INTO AN INSTALLMENT PURCHASE CONTRACT IF THE BOARD OF EDUCATION DETERMINES THAT IT IS IN THE BEST INTEREST OF THE SCHOOL DISTRICT TO FINANCE THE PURCHASE IN THAT METHOD.



2021-2022 Budget Development Equipment Proposition

RESOLVED: That the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to purchase one Drivers Education vehicle, and to expend a sum not exceeding \$30,000; which said sum will be paid by the Capital Reserve for Transportation and Equipment, in accordance with Education Law.



Capital Outlay Project \$100,000



- Law provides that a district may receive building aid in the following aid year for one project each year in the district not to exceed \$100,000.
- Require voter approval (in this case budget approval)
- Must be paid by budget appropriation and applied to one building code.
- District may not use borrowed money for these purposes.

What are we doing this year?

Replace unit ventilators in middle/high school nurse's office, technology, computer server and weight room areas. Replace middle school gymnasium lights with energy efficient LED lights.

Proposed Expenditure Plan

	2020-2021	2021-2022	% Change
General Support	\$2,256,527	\$2,255,559	-0.04%
Instructional	\$10,020,008	\$10,115,704	0.96%
Transportation	\$846,720	\$838,610	-0.96%
Community Services	\$15,976	\$16,305	2.06%
Employee Benefits	\$3,713,417	\$3,871,043	4.24%
Debt Service	\$1,844,126	\$1,822,162	-1.19%
Total	18,796,774	\$19,019,383	1.18%

2021-2022 Budget Development New York State Tax Cap



Prior Year Tax Levy	\$7,317,824
Tax Base Growth Factor	<u>x 1.0117</u>
	\$7,403,443
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$20,536</u>
	\$7,423,979
Prior Year Exclusions (capital levy court orders)	<u>- \$133,192</u>
Adjusted Prior Year Levy	= \$7,290,787
Allowable Growth Factor	<u>x \$1.0123</u>
	\$7,380,463
PILOTS from coming year	<u>- \$13,546</u>
Tax Levy Limit	= \$7,366,917
Coming Year Exclusions	<u>+ \$113,320</u>
Tax Levy Limit	= \$7,480,237
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,480,237





Budget and Voting Trends



School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget to Budget Diff.
2011-2012	278	160	63.5%	2.39%	-0.50%
2012-2013	543	209	72.2%	2.60%	-0.07%
2013-2014	276	137	66.8%	2.99%	4.10%
2014-2015	344	140	71.1%	1.66%	2.41%
2015-2016	258	88	74.6%	1.90%	3.44%
2016-2017	250	67	78.9%	1.50%	-2.08%
2017-2018	221	67	69.3%	1.99%	3.28%
2018-2019	213	58	79.7%	1.99%	2.38%
2019-2020	198	38	83.5%	1.99%	1.70%
2020-2021	882	238	78.8%	1.99%	1.94%
10 year avg.	346	120	73.84	2.10%	1.66%

What happens if the budget is not approved?

- The Board may submit a budget for one additional vote (this budget can be the same or revised).
- A second budget defeat would result in an adoption of a contingency budget.
- The tax levy can be no greater than the previous year. In effect, contingency budget equals a zero percent cap.
- No exclusions are permitted under a contingency budget

Caledonia-Mumford Central School District

Questions ?

Home of Champions

PROPOSED 2021-2022 BUDGET

DRAFT #5 - FINAL

SOURCES OF REVENUE

	<u>Budget 2020-2021</u>	<u>Budget 2021-2022</u>	
Anticipated Balance July 1	\$365,000	\$365,000	0.00%
Appropriated Planned Balance	\$100,000	\$100,000	0.00%
From Tax Certiorari Reserve	\$5,000	\$0	-100.00%
From Retirement Reserve	\$120,000	\$120,000	0.00%
Reserve for TRS	\$50,000	\$50,000	0.00%
From Unemployment Reserve	\$5,000	\$0	-100.00%
1081 Payments in Lieu of Taxes	\$20,000	\$13,546	-32.27%
1090 Interest and Penalties on Tax	\$12,000	\$12,000	0.00%
1120.1 Non-Prop.-Monroe Sales Tax	\$195,000	\$195,000	0.00%
1315 Continuing Education Tuition	\$4,500	\$4,500	0.00%
1335 Other Student Fees	\$2,000	\$2,000	0.00%
1410 Admissions	\$5,000	\$5,000	0.00%
1489 Other Charges for Service	\$52,000	\$45,000	-13.46%
2230 Tuition - Other School Districts	\$50,000	\$45,000	-10.00%
2235 Charges to BOCES - other	\$15,000	\$15,000	0.00%
2401 Interest and Earnings	\$10,000	\$10,000	0.00%
2670 Sales of Instructional Supplies	\$5,000	\$5,000	0.00%
2701 Refunds of Prior Year's Expenses	\$62,000	\$62,000	0.00%
2770 Misc	\$5,000	\$5,000	0.00%
3101 State Aid - Foundation	\$6,660,741	\$6,953,263	4.39%
3101.1 State Aid - Excess Cost	\$318,500	\$239,477	-24.81%
3101 State Aid - Building	\$1,622,822	\$1,620,685	-0.13%
3101 State Aid - Transportation	\$790,000	\$730,000	-7.59%
3103 State Aid - BOCES	\$905,000	\$900,000	-0.55%
3260 State Aid - Software, Textbooks& Lib.	\$65,647	\$61,120	-6.90%
3263 State Aid - Hardware	\$13,740	\$13,592	-1.08%
4601 Medicaid	\$20,000	\$20,000	0.00%
TOTAL ANTICIPATED W/O TAXES	<u>\$11,478,950</u>	<u>\$11,592,183</u>	0.99%
REAL PROPERTY TAXES	<u>\$7,317,824</u>	<u>\$7,427,200</u>	1.49%
TOTAL REVENUE	<u>\$18,796,774</u>	<u>\$19,019,383</u>	1.18%

PROPOSED EXPENDITURE PLAN

**Budget
2020-2021**

**Budget
2021-2022**

GENERAL SUPPORT

BOARD OF EDUCATION

A1010.4	Contractual Expense	7,200	7,200	
A1010.49	BOCES Services	6,461	6,551	
A1010.501	Materials & Supplies	700	700	
A1040.15	District Clerk Salary	4,149	4,000	
A1060.4	District Meeting Contractual Exp.	1,250	1,250	
	Total Board of Education	19,760	19,701	-0.30%

CENTRAL ADMINISTRATION

A1240.15	Chief School Admin.	169,921	175,019	
A1240.16	Personnel Salaries	53,715	50,000	
A1240.4	Contractual Expense	12,000	12,000	
A1240.501	Materials & Supplies	3,700	3,700	
	Total Central Admin.	239,336	240,719	0.58%

FINANCE

A1310.16	Salaries	153,293	147,234	
A1310.4	Contractual Expense	11,000	11,000	
A1310.49	BOCES Services	35,631	38,613	
A1310.501	Materials & Supplies	1,200	1,200	
	SUBTOTAL	201,124	198,047	-1.53%

A1320.16	Salaries	2,118	2,182	
A1320.4	Auditing Contractual Expense	18,500	19,000	
	SUBTOTAL	20,618	21,182	2.74%

A1325.160	Treasurer	7,725	7,500	
A1325.4	Supplies & Materials	450	450	
	SUBTOTAL	8,175	7,950	-2.75%

A1330.4	Contractual Expense	2,200	2,200	
A1330.49	BOCES Services	2,643	0	
A1330.501	Supplies & Materials	1,600	1,600	
	SUBTOTAL	6,443	3,800	-41.02%

A1345.49	BOCES Services	\$0	\$2,676	
	SUBTOTAL	\$0	\$2,676	

	Total Finance	238,360	233,655	-1.14%
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STAFF

A1420.4	Legal Contract Expense	4,000	4,000	
A1420.49	BOCES Services	28,376	38,377	
	SUBTOTAL	32,376	42,377	30.89%

A1430.4	Personnel Contractual Expense	4,000	4,000	
A1430.49	BOCES Services	21,015	7,251	
	SUBTOTAL	25,015	11,251	-55.02%

A1480.4	Public Info. - Contractual Exp	12,000	12,000	
A1480.49	Public Information BOCES	1,900	0	
	SUBTOTAL	13,900	12,000	-13.67%

	Total Staff	71,291	65,628	-7.94%
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		Budget <u>2020-2021</u>	Budget <u>2021-2022</u>	
CENTRAL services				
A1620.16	Operations Salaries	471,172	545,232	15.72%
A1620.2	Equipment	40,000	40,000	
A1620.425	C/E other than energy	85,000	85,000	
A1620.426	C/E-Energy	307,000	307,000	
A1620.501	Supplies & Materials	74,467	74,443	
	SUBTOTAL	<u>\$977,639</u>	<u>\$1,061,676</u>	7.57%
A1621.160	Maintenance Salaries	143,705	113,307	
A1621.400	Contractual Expense	21,210	22,000	
A1621.501	Supplies & Materials	22,220	25,000	
	SUBTOTAL	<u>\$187,135</u>	<u>\$160,307</u>	-14.34%
A1670.16	Central Printing/Mailing Salaries	13,680	14,291	
A1670.4	Contractual Expense	28,000	28,000	
A1670.501	Supplies & Materials	22,500	22,500	
	SUBTOTAL	<u>\$64,180</u>	<u>\$64,791</u>	0.95%
A1680.49	BOCES Services-Data Processing	126,578	93,566	
	SUBTOTAL	<u>\$126,578</u>	<u>\$93,566</u>	-26.08%
	Total Central services	\$1,355,532	\$1,370,339	1.09%
SPECIAL ITEMS				
A1910.4	Unallocated Insurance	80,000	82,000	
A1920.4	School Association Dues	3,000	3,000	
A1981.490	BOCES Administration Charges	247,248	236,517	
A1989.4	Unclassified Items	4,000	4,000	
	Total Special Items	\$334,248	\$325,517	-2.61%
TOTAL GENERAL SUPPORT		<u>2,250,527</u>	<u>2,255,559</u>	-0.04%
INSTRUCTIONAL				
INSTRUCTIONAL ADMIN. & IMPROVEMENT				
A2020.15	Supervision Salaries	339,362	349,111	2.87%
A2020.16	Personnel Salaries	151,182	150,323	-0.57%
A2020.4	Contractual Expense	3,000	3,000	
A2020.501	Supplies & Materials	4,000	4,000	
	SUBTOTAL	<u>\$497,544</u>	<u>\$506,434</u>	1.79%
A2070.490	BOCES In Service Training	84,788	92,829	9.48%
	SUBTOTAL	<u>\$84,788</u>	<u>\$92,829</u>	
	Total Instructional Admin.	\$582,332	\$599,263	2.91%
TEACHING REGULAR SCHOOLS				
A2110.11	Salaries K-5	2,015,659	1,923,887	-4.55%
A2110.12	Salaries 6-8	909,692	948,790	4.30%
A2110.13	Salaries 9-12	1,047,701	1,067,756	1.91%
A2110.16	Salaries - Substitutes	136,000	136,000	
A2110.17	Personnel Salaries	18,550	26,889	
A2110.2	Equipment	500	500	
A2110.4	Contractual Expense	69,970	69,970	
A2110.501	Supplies & Materials	100,790	100,790	
A2110.470	Textbooks	48,115	48,115	
A2110.490	BOCES Services	274,273	238,155	
	Total Regular Schools	\$4,621,250	\$4,560,852	-1.31%
SPECIAL EDUCATION PROGRAM				
A2250.15	Instructional Salaries	1,037,921	1,060,228	2.15%
A2250.16	Personnel Salaries	122,889	187,798	
A2250.4	Contractual Expense	115,000	115,000	
A2250.470	Tuition	190,000	190,000	
A2250.490	BOCES Services	964,337	890,000	
A2250.501	Supplies & Materials	8,000	8,000	
	Total Special Education	\$2,438,147	\$2,451,026	0.53%
OCCUPATIONAL EDUCATION				
A2280.150	Instructional Salaries	169,178	179,259	
A2280.490	BOCES Services	378,594	346,541	
A2280.501	Supplies & Materials	5,000	5,000	
	Total Occupational Ed.	\$552,772	\$530,800	-3.97%

	<u>Budget</u> <u>2020-2021</u>	<u>Budget</u> <u>2021-2022</u>	
TEACHING SPECIAL SCHOOLS			
A2330.150 Instructional Salaries	10,000	13,000	
A2330.490 BOCES Services	5,785	5,785	
Total Special Schools	\$15,785	\$18,785	19.01%
INSTRUCTIONAL MEDIA			
A2610.150 Library Salaries	110,239	127,894	
A2610.4 Contractual Expense	1,000	1,000	
A2610.4 School Lib. Aid	5,043	4,788	
A2610.490 BOCES Services	50,829	49,660	
A2610.501 Supplies & Materials	6,500	6,500	
SUBTOTAL	\$173,611	\$189,842	9.35%
A2630.160 Personnel Salaries	163,649	172,424	5.36%
A2630.4 State Aided Hardware	14,140	13,736	
A2630.4 Contractual Expense	7,500	7,500	
A2630.4 State Aided Software	12,089	11,475	
A2630.490 BOCES Services	437,657	484,708	
A2630.501 Supplies & Materials	20,000	20,000	
SUBTOTAL	\$655,035	\$709,843	8.37%
Total Instructional Media	\$828,646	\$899,685	8.57%
PUPIL PERSONNEL services			
ATTENDANCE			
A2805.160 Personnel Salaries	16,897	22,321	
A2805.4 Contractual Expense	100	100	
A2805.501 Supplies & Materials	50	50	
TOTAL ATTENDANCE	\$17,047	\$22,471	31.82%
GUIDANCE			
A2810.15 Instructional Salaries	137,180	142,934	
A2810.16 Personnel Salaries	34,167	36,299	
A2810.4 Contractual Expense	8,000	8,000	
A2810.49 BOCES Services	35,000	35,000	
A2810.501 Supplies & Materials	1,500	1,500	
TOTAL GUIDANCE	\$216,847	\$223,733	3.65%
HEALTH SERVICES			
A2815.16 Personnel Salaries	102,476	105,647	
A2815.4 Contractual Expense	32,000	32,000	
A2815.501 Supplies & Materials	3,000	4,000	
TOTAL HEALTH services	\$137,476	\$141,647	3.03%
PSYCHOLOGICAL SERVICES			
A2820.15 Instructional Salaries	52,066	53,628	
A2820.4 Contractual Expense	200	200	
A2820.501 Supplies & Materials	500	500	
TOTAL PSYCHOLOGICAL	\$52,766	\$54,328	2.96%
SOCIAL WORK SERVICES			
A2825.150 Instructional Salaries	51,125	97,659	
A2825.4 Contractual Expense	47,150	47,150	
TOTAL SOCIAL services	\$98,275	\$144,809	47.35%
CO-CURRICULAR ACTIVITIES			
A2850.15 Instructional Salaries	70,419	73,019	
A2850.16 Personnel Salaries	7,200	7,200	
A2850.4 Contractual Expense	3,000	3,000	
A2850.501 Supplies & Materials	1,200	1,200	
TOTAL CO-CURRICULAR	\$81,819	\$84,419	3.18%
INTERSCHOLASTIC ACTIVITIES			
A2855.15 Instructional Salaries	230,000	235,000	
A2855.16 Personnel Salaries	63,960	64,000	
A2855.2 Equipment	2,800	2,800	
A2855.4 Contractual Expense	56,000	57,000	
A2855.490 BOCES Services	5,086	5,086	
A2855.501 Supplies & Materials	20,000	20,000	
TOTAL INTERSCHOLASTIC	\$377,846	\$383,886	1.60%
Total Pupil Personnel services	\$981,076	\$1,055,293	7.56%
TOTAL INSTRUCTIONAL	10,020,008	10,115,704	0.96%

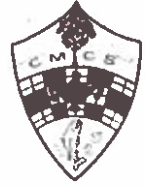
	Budget 2020-2021	Budget 2021-2022	
PUPIL TRANSPORTATION			
DISTRICT OPERATED			
A5510.16 Personnel Salaries	450,308	465,652	3.41%
A5510.2 Equipment	2,000	2,000	
A5510.4 Contractual Expense	45,905	46,000	
A5510.49 BOCES Services	11,891	11,458	
A5510.501 Supplies & Materials	<u>158,116</u>	<u>170,000</u>	
	\$668,220	\$695,110	4.02%
BUILDING			
A5530.4 Contractual Expense	18,000	18,000	
A5530.501 Supplies & Materials	<u>500</u>	<u>500</u>	
	\$18,500	\$18,500	0.00%
A5540.4 Contracted Transportation	\$160,000	\$125,000	-21.88%
TOTAL TRANSPORTATION	846,720	838,610	-0.96%
COMMUNITY services			
COMMUNITY EDUCATION			
A8060.16 Personnel Salaries	10,976	11,305	
A8060.4 Contractual Expense	<u>5,000</u>	<u>5,000</u>	
	\$16,976	\$16,305	2.06%
TOTAL COMMUNITY services	\$16,976	\$16,305	2.06%
UNDISTRIBUTED			
EMPLOYEE BENEFITS			
A9010 State Retirement	257,764	288,362	
A9020 Teacher Retirement	707,268	730,400	
A9030 Social Security	646,972	650,634	
A9040 Workers Compensation	85,000	81,000	
A9050 Unemployment	5,000	5,000	
A9055 Disability Insurance	13,000	13,000	
A9060 Hospitalization Insurance	1,998,413	2,102,647	
TOTAL EMPLOYEE BENEFITS	\$3,719,417	\$3,871,043	4.24%
DEBT SERVICE - PRINCIPAL			
A9732 BAN - Bus Purchases	<u>93,000</u>	<u>93,000</u>	
	\$93,000	\$93,000	0.00%
DEBT SERVICE-INTEREST			
A9732 BAN - Bus Purchases	<u>11,000</u>	<u>11,000</u>	
	\$11,000	\$11,000	0.00%
INTERFUND TRANSFER			
A9901 Transfer to Capital Fund	100,000	100,000	
A9901 Transfer to Debt Service and Federal Fund	<u>1,640,128</u>	<u>1,618,162</u>	
	\$1,740,128	\$1,718,162	-1.26%
TOTAL DEBT SERVICE	\$1,844,126	\$1,822,162	-1.19%
TOTAL UNDISTRIBUTED	\$5,557,543	\$5,693,205	2.44%
TOTAL BUDGET	18,696,774	18,919,383	
Appropriated Planned Balance	<u>100,000</u>	<u>100,000</u>	
GRAND TOTAL BUDGET	\$18,796,774	\$19,019,383	1.18%

THREE PART BUDGET SUMMARY
2021-22

	Budget 2020-21		Budget 2021-22	
Administrative Component				
Board of Education	19,760		19,701	
Central Administration	239,336		240,719	
Finance	236,360		233,655	
Staff	71,291		65,628	
Central Services	190,758		158,357	
Special Items	226,373		227,280	
Instruct. Admin and Improvement	582,332		599,263	
Special Education Program	36,549		37,645	
Employee Benefits	541,488		594,722	
	\$ 2,144,247	11.41%	\$ 2,176,970	11.45%
Program Component				
Teaching Regular Schools	4,621,250		4,560,852	
Special Education Program	2,401,598		2,413,381	
Occupational Education	552,772		530,800	
Teaching Special Schools	15,785		18,785	
Instructional Media	828,646		899,685	
Pupil Personnel	981,076		1,055,293	
Pupil Transportation	846,720		838,610	
Community Services	15,976		16,305	
Employee Benefits	2,859,451		2,943,140	
	\$ 13,123,274	69.82%	\$ 13,276,851	69.81%
Capital Component				
Central Services	1,164,774		1,211,982	
Special Items	107,875		98,237	
Employee Benefits	312,478		333,181	
Debt Service	104,000		104,000	
Interfund Transfers	1,740,126		1,718,162	
Appropriated Planned Balance	100,000		100,000	
	\$ 3,529,253	18.78%	\$ 3,565,562	18.75%
 Grand Total Budget	 \$ 18,796,774		 \$ 19,019,383	 1.18%

**CALEDONIA-MUMFORD CENTRAL SCHOOL
SUPERINTENDANT OF BUILDING AND GROUNDS
MR. ERNEST WHALEY**

99 NORTH STREET CALEDONIA, NEW YORK 14423
(585) 538-3425 .FAX (585) 538-3430



TO: CALEDONIA-MUMFORD BOARD OF EDUCATION
FROM: ERNEST WHALEY
DATE: April 9, 2021
RE: EMERGENCY APPLICATION OF HERBICIDE

I recommend we apply herbicide to our athletic fields to prevent their further deterioration. Currently there is an abundance of crabgrass and broad leaf weeds that will overwhelm the desirable grasses. This creates spaces between the clumps of grass and thus creates a dangerous bouncing ball condition and trip hazard.

- FRONT OF ELEMENTARY
- PRATICE FOOTBALL FIELD

Thank You for your consideration,
Ernest Whaley