

Caledonia-Mumford

Central School District

**Proposed 2018-2019
School Budget**
Board of Education Meeting
April 10, 2018

**Presented by;
Robert Molisani
Superintendent of Schools**



Would you like more information pertaining to the development of the Proposed 2018-2019 School Budget? Please log onto www.cal-mum.org and click on the 2018-2019 Budget Development Information link. You will find the following information:

Budget Presentation #1-- February 13, 2018

Budget Presentation #2 -- February 27, 2018

Budget Presentation #3 -- March 13, 2018

Proposed 2018-2019 School Budget Adoption Presentation

Budget Calendar

Budget Guidelines

Information Pertaining to the Property Tax Cap

All State Mandates

State Academic Mandates



Budget Calendar

February 13	1000, 5000, 8000 & 9000 Codes
February 27	Instruction – 2000 Code Propositions
March 13	Instruction -- 2000 Code Review BOCES Expenditures Vote on Propositions
March 27 or April 10	Board Adopts The Proposed 2018-2019 School Budget Three Part Budget Presentation
April 23	Board Vote on BOCES Administrative Budget
May 8	Public Hearing on Proposed Budget
May 15	Annual District Budget Vote and BOE Elections



Mission Statement

The Caledonia-Mumford Central School District, in collaboration with our community, takes pride in providing safe, comprehensive and rigorous educational experiences, in order for all students to graduate as ethical, responsible, lifelong learners, who are college and career ready.

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 execute year one of the District's Strategic Plan.
4. The District shall develop a budget with the goal of offering appropriate regular, advanced and special education programs and student support services that are of high quality that prepare students to be college and career ready.
5. The Board will support the recruitment, hiring and retention of quality staff.

Budget Guidelines (con't)

6. The Board will provide fiscal accountability while maintaining the community's investment in facilities and infrastructure.
7. The District will use the state aid revenue projection based on Governor Cuomo's Executive Budget Proposal of January 2018.
8. The District shall use \$365,000 of Appropriated Fund Balance to offset the local tax levy.
9. The District will maintain financially prudent and sustainable reserve accounts

Adopted by the Board of Education on January 9, 2018



2018-2019 Proposed Budget Highlights



- ✓ Allow the district to maintain it's core PreK-12 academic programs.
- ✓ Provide funding for Advanced Placement courses, Genesee Community College (GCC) and Rochester Institute of Technology (RIT) courses. In addition, a leadership course will be offered in the high school program.
- ✓ Preserve all art, music, co-curricular activities and the athletic program. In addition, regional competitive chess and debate competitions will be added.
- ✓ Provide funding for a full-time School Resource Officer.
- ✓ Provide funding to implement year one of the District's Strategic Plan.
- ✓ Adheres to the State imposed tax levy cap.
- ✓ Increase in an English as a New Language teacher position from part-time to full-time.
- ✓ Maintain small class sizes.
- ✓ Include resources to support the Olweus Bullying Prevention Program and resources.
- ✓ Include funding for new aligned instructional materials for ELA, science and social studies curriculum.

2018-2019 Proposed Budget Highlights



- ✓ Decrease the district's dependency on reserves from \$90,000 to \$80,000, thus creating a long-term financial viability of the district (four consecutive years of decreases).
- ✓ Continue the district's implementation of a multi-year Technology Plan that will provide one-to-one devices to 3-12 grade students and stations of devices at the PreK-2 levels.
- ✓ Appropriate funding to provide high-quality transportation services for district resident children.
- ✓ Include funding to develop a long term instructional and financial strategic plan.
- ✓ Provide additional funding for middle/high school heating and cooling. Specifically, the district will replace and upgrade energy efficient PTAC (Packaged Terminal Air Conditioning/Heating) units in office areas (nurse office, counseling center and middle and high school office areas).
- ✓ This budget protects the community's investment in facilities, infrastructure and programming.
- ✓ Provide funding to support increased professional development opportunities for staff.
- ✓ Include funding for the instructional coach position.

Most importantly, the Board believes that the proposed school budget maintains an educational program that will continue to be a source of pride for the community.

2018-2019 Proposed Budget Highlights



- ✓ Creation new MS/HS student clubs- Debate Club and Art Club.
- ✓ Summer school reading intervention program for all students struggling with reading 6-8.
- ✓ Summer Reading Institute for incoming 4th and 5th graders.
- ✓ Funding Chess Club tournaments through BOCES for the 2018-2019 school year.

Proposition #1 School Budget

Life-Long Learners

**“We cannot always
build the future
for our youth,
but we can build
our youth for the future.”**



Franklin D. Roosevelt

Pride

College and Career Ready

2018-19 Proposed School Budget

		SOURCES OF REVENUE		
			Budget	Budget
			2017-18	2018-19
		Anticipated Balance July 1	365,000	365,000
		Appropriated Planned Balance	100,000	100,000
		From Tax Certiorari Reserve	25,000	25,000
		From Retirement Reserve	15,000	40,000
		From Unemployment Reserve	50,000	15,000
1081		Payments in Lieu of Taxes	15,000	15,000
1090		Interest and Penalties on Tax	13,000	13,000
1120		Non-Prop.-Monroe Sales Tax	195,000	197,000
1315		Continuing Education Tuition	5,000	5,000
1410		Admissions	6,000	0
1489		Other Charges for Service	100,000	190,000
2230		Tuition - Other School Districts	70,000	70,000
2235		Charges to BOCES - other	15,000	15,000
2350		Livingston County Grant	0	0
2401		Interest and Earnings	15,000	10,000
2670		Sales of Instructional Supplies	2,000	5,000
2701		Refunds of Prior Year's Expenses	62,000	62,000
2770		Misc	0	5,000
2801		Interfund Revenues	4,000	0
5031		Interfund Transfers - Cafeteria	28,000	0
3101		State Aid - Foundation	6,304,605	6,518,686
3101.1		State Aid - Excess Cost	340,774	311,000
3101		State Aid - Building	1,339,710	1,349,091
3101		State Aid - Transportation	789,884	785,000
3103		State Aid - BOCES	875,000	900,000
3260		State Aid - Software, Textbooks& Lib.	62,720	66,037
3263		State Aid - Hardware	13,320	14,261
4601		Medicaid	0	20,000
		TOTAL ANTICIPATED W/O TAXES	10,811,013	11,096,075
		REAL PROPERTY TAXES	6,897,777	7,035,043
		TOTAL REVENUE	17,708,790	18,131,118



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

2017-2018: \$2,049,828

2018-2019: \$2,078,734 (1.41%)





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

Benjamin Franklin

Instruction



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

2017-2018: \$9,367,787

2018-2019: \$9,814,771 (4.77%)



Pupil 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:

2017-2018: \$794,593

2018-2019: \$790,509 (-0.51%)



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:

2017-2018: \$15,350

2018-2019: \$15,816 (3.04%)





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:

2017-2018: \$3,774,842

2018-2019: \$3,731,338 (-1.15%)





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:

2017-2018: \$1,606,190

2018-2019: \$1,599,950 (-0.39%)

“The budget is not just a collection of numbers, but an expression of our values and aspirations.”

Jacob Lew


2018-19 Proposed School Budget

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Caledonia-Mumford C.S.D.

Property Tax Cap

Prior Year Tax Levy	\$6,897,777
Tax Base Growth Factor	<u>x 1.0055</u>
	\$6,935,714
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$15,000</u>
	\$6,950,714
Prior Year Exclusions (capital levy court orders)	<u>- \$146,679</u>
Adjusted Prior Year Levy	= \$6,804,035
Allowable Growth Factor	<u>x \$1.02</u>
	\$6,940,116
PILOTS from coming year	<u>- \$16,792</u>
Tax Levy Limit	= \$6,923,324
Coming Year Exclusions	<u>+ \$112,408</u>
Tax Levy Limit	= \$7,035,732
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,035,732



Tax Cap
2.0%

Cal-Mum Tax Levy Limit 2.00%

Proposition #2 Transportation

Upon voter approval, the district
will replace one bus:
2004 with 140,000 miles

- No. 2 Student Transportation Resolution
- RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to undertake the acquisition of a school bus, at an estimated maximum cost of \$118,000, less trade-in value, if any, and 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 such estimated maximum cost 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.

CMCS Budget Trends

School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget to Budget Diff.
2008-2009	290	174	62.5%	-3.69%	3.68%
2009-2010	243	136	64.1%	-0.30%	1.62%
2010-2011	331	164	66.9%	0%	-2.34%
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	1.77	3.28
10 year avg.	303	134	69%	1.08%	1.35

How will a 1.99% Estimated Tax Levy Increase Impact Tax Payers?

- Full assessed home at \$100,000 and a STAR Exemption of \$30,000, taxes would increase **\$16** dollars per year or **\$1.33** per month.
- Full assessed home at \$150,000 and a STAR Exemption of \$30,000, taxes would increase **\$33.00** dollars per year or **\$2.75** per month.

(These figures are only estimates. Tax rates are figured in August based on final assessments and final equalization rates)

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

inspire

excellence

quality

Questions???

Thank You!

students

teachers

knowledge

team

responsible

people

College and Career Ready