

# Caledonia-Mumford

## Central School District

### 2019-2020 Adopted Budget

*Learn...Lead...Inspire*



Board of Education Meeting  
April 9, 2019

Presented by:  
Robert Molisani  
Superintendent of Schools



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# ***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.*

Would you like more information pertaining to the development of the Proposed 2019-2020 School Budget? Please log onto [www.cal-mum.org](http://www.cal-mum.org) and click on the 2019-2020 Budget Development Information link. You will find the following information:

**Budget Presentation #1-- February 12, 2019**

**Budget Presentation #2 -- February 26, 2019**

**Budget Presentation #3 -- March 12, 2019**

**Budget Presentation #4 -- March 26, 2019**

**Proposed 2019-2020 School Budget Adoption Presentation**

**Budget Calendar**

**Budget Guidelines**

**Information Pertaining to the Property Tax Cap**

**All State Mandates**

**State Academic Mandates**



# *Budget Calendar*

February 26	Instruction – 2000 Codes Propositions
March 12	Instruction -- 2000 Codes Review BOCES Expenditures Vote on Propositions
March 26	Refine Budget
April 9	Board Adopts The Proposed 2019-2020 School Budget Board Vote on BOCES Administrative Budget Three Part Budget Presentation
May 14	Public Hearing on Proposed Budget
May 21	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*



- The Board will provide funds to support the District's Mission, Vision and Core Beliefs and other building and District goals.
- The Board will develop a budget that will fulfill all contractual obligations, health and safety requirements, applicable state and federal mandates and legal requirements.
- The District will provide appropriate resources and support to execute year two of the District's Strategic Plan.
- 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.
- The Board will support the recruitment, hiring and retention of quality staff.

# *Budget Guidelines (con't)*



- The Board will provide fiscal accountability while maintaining the community's investment in facilities and infrastructure.
- The District will use the state aid revenue projection based on Governor Cuomo's Executive Budget Proposal of January 2019.
- The District shall use \$365,000 of Appropriated Fund Balance to offset the local tax levy.
- The District will maintain financially prudent and sustainable reserve accounts.

# *Decision Making Criteria*

**The Board has developed the following budget decision criteria to retain programs or services:**

- (1) Maintain programs or services related to student safety, security and wellness
- (2) Retain programs and services that support students at risk of failing or not graduating
- (3) Retain programs or services that are supported by data and research
- (4) Provide the financial means to care for the community's investment in facilities and infrastructure
- (5) Retain services and functions necessary to operate effectively and in accordance with the law



# *Assess Criteria*

**The Board recognizes that cuts may be necessary and has developed the following decision criteria:**

- (1) Services with indirect impact on student achievement
- (2) Non-mandated services and programs
- (3) Functions that could be absorbed and /or handled reasonably by others or by other means
- (4) Programs that could be accomplished reasonably by other means.



# *2019-2020 Proposed Budget Highlights*



- ❖ Provides funding for additional Advanced Placement courses in math, art, psychology and science, while maintaining the current Advanced Placement courses. In addition, college level courses at Genesee Community College (GCC) and Rochester Institute of Technology (RIT) will continue.
- ❖ Preserve all art, music, co-curricular activities and the athletic program. Furthermore, additional elementary and middle school enrichment opportunities will exist as well as the addition of the indoor track team and unified sports program at the secondary level.
- ❖ Provide funding for a full-time School Resource Officer.
- ❖ Provide funding to implement year two of the District's Strategic Plan Initiatives.
- ❖ Adheres to the State imposed tax levy cap.
- ❖ Preserve the full-time English as a New Language teacher position.
- ❖ Maintain small class sizes.
- ❖ Include resources to support the Olweus Bullying Prevention Program and resources.
- ❖ Include additional funding for instructional materials for ELA, science and social studies curriculum.

# *2019-2020 Proposed Budget Highlights*



- ❖ Includes funding to implement two senior high electives in physical education and social studies.
- ❖ Continue the district's commitment to the implementation of a multi-year technology plan.
- ❖ Appropriate funding to provide high-quality transportation services for district resident children.
- ❖ Include funding to develop a long-term instructional and financial strategic plan.
- ❖ Replace the Hamilton Sports Complex scoreboard that was damaged beyond repair from a recent wind storm and replace and upgrade energy efficient PTAC (Packaged Terminal Air Conditioning/Heating) units in the middle/high nurse's office.
- ❖ This budget protects the community's investment in facilities, infrastructure and programming.
- ❖ Creation of new MS/HS student clubs- Debate Club and Art Club.
- ❖ Provides funding for summer school reading intervention program for grades 4-8.
- ❖ Provide funding to support increased professional development opportunities for staff.
- ❖ Meet legal mandates and contractual obligations.
- ❖ In order to meet the increased costs in special education and homeless students the District will increase its dependency on reserves by \$50,000.

# 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



# 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

<b>2018-2019:</b>	<b>\$2,078,734</b>
<b>2019-2020:</b>	<b>\$2,147,984 (3.33%)</b>





**“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 director of technology 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

**2018-2019: \$9,814,771**

**2019-2020: \$10,205,835 (3.98%)**



# 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:

2018-2019: \$790,509

2019-2020: \$834,499 (5.56%)





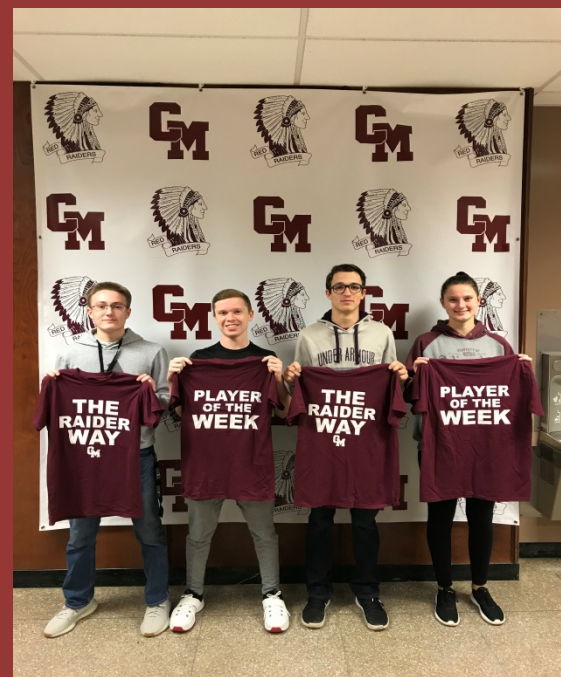
# Community Services

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

## Total for Community Services:

2018-2019: \$15,816

2019-2020: \$15,976 (1.01%)



# 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:

2018-2019: \$3,731,338

2019-2020: \$3,610,622 (-3.24%)





# 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:

**2018-2019:      \$1,599,950**

**2019-2020:      \$1,524,345 (-4.73%)**

SOURCES OF REVENUE				
		<b>Budget</b>	<b>Budget</b>	
		<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	
Anticipated Balance July 1		365,000	365,000	0.00%
Appropriated Planned Balance		100,000	100,000	0.00%
From Tax Certiorari Reserve		25,000	5,000	-80.00%
From Retirement Reserve		40,000	120,000	200.00%
From Unemployment Reserve		15,000	5,000	-66.67%
Payments in Lieu of Taxes		15,000	15,000	0.00%
Interest and Penalties on Tax		13,000	13,000	0.00%
Non-Prop.-Monroe Sales Tax		197,000	197,000	0.00%
Continuing Education Tuition		5,000	5,000	0.00%
Other Student Fees			2,000	
Admissions		0	5,000	#DIV/0!
Other Charges for Service		70,000	55,000	-21.43%
Tuition - Other School Districts		190,000	145,000	-23.68%
Charges to BOCES - other		15,000	15,000	0.00%
Interest and Earnings		10,000	10,000	0.00%
Sales of Instructional Supplies		5,000	5,000	0.00%
Refunds of Prior Year's Expenses		62,000	62,000	0.00%
Misc		5,000	5,000	0.00%
State Aid - Foundation		6,518,686	6,660,741	2.18%
State Aid - Excess Cost		311,000	326,156	4.87%
State Aid - Building		1,349,091	1,346,229	-0.21%
State Aid - Transportation		785,000	800,000	1.91%
State Aid - BOCES		900,000	905,000	0.56%
State Aid - Software, Textbooks& Lib.		66,037	63,355	-4.06%
State Aid - Hardware		14,261	13,740	-3.65%
Medicaid		20,000	20,000	
TOTAL ANTICIPATED W/O TAXES		<b>11,096,075</b>	<b>11,264,221</b>	<b>1.52%</b>
REAL PROPERTY TAXES		<b>7,035,043</b>	<b>7,175,040</b>	<b>1.99%</b>
TOTAL REVENUE		<b>18,131,118</b>	<b>18,439,261</b>	<b>1.70%</b>

**Increased the  
use of reserves  
by \$50,000**

**Budget will call  
for a 1.99% tax  
levy increase**

# *Proposition #2 Transportation*

- 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 ONE (1) HANDICAP ACCESSIBLE SCHOOL BUS AT AN ESTIMATED MAXIMUM COST OF \$72,000, AND ONE (1) 30-PASSENGER SCHOOL BUS AT AN ESTIMATED MAXIMUM COST OF \$58,000, ALL AT AN ESTIMATED MAXIMUM AGGREGATE 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.


# CMCS Budget Trends

School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget to Budget Diff.
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%	1.99%	3.28%
<b>2018-2019</b>	<b>213</b>	<b>50</b>	<b>79.7%</b>	<b>1.99%</b>	<b>2.38%</b>
<b>10 year avg.</b>	<b>296</b>	<b>122</b>	<b>70.7%</b>	<b>1.67%</b>	<b>1.22%</b>

# Caledonia-Mumford C.S.D.

## Property Tax Cap

Prior Year Tax Levy		\$7,035,042
Tax Base Growth Factor		<u>x 1.0036</u>
		\$7,060,368
Prior Year PILOT (payment in lieu of taxes)		<u>+ \$16,792</u>
		\$7,077,160
Prior Year Exclusions (capital levy court orders)		<u>- \$112,408</u>
Adjusted Prior Year Levy		= \$6,964,752
Allowable Growth Factor		<u>x \$1.02</u>
		\$7,104,047
PILOTS from coming year		<u>- \$20,536</u>
Tax Levy Limit		= \$7,083,511
Coming Year Exclusions		<u>+ \$92,436</u>
Tax Levy Limit		= \$7,175,947
Available Carryover		<u>+ 0</u>
Maximum Allowable Levy (50% +1)		= \$7,175,947



Tax Cap  
2.0%

Cal-Mum Tax Levy Limit 2.00%

# 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 ***\$17.00*** dollars per year or ***\$1.43*** per month.
- Full assessed home at \$150,000 and a STAR Exemption of \$30,000, taxes would increase ***\$31.00*** dollars per year or ***\$2.62*** 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???**



students

knowledge

teachers

people

team

responsible

**College and Career Ready**