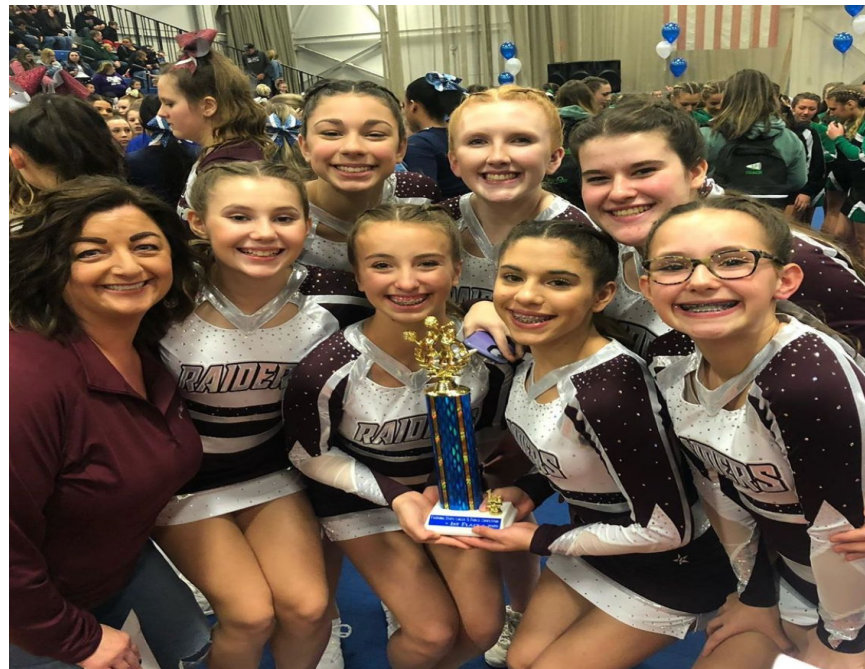
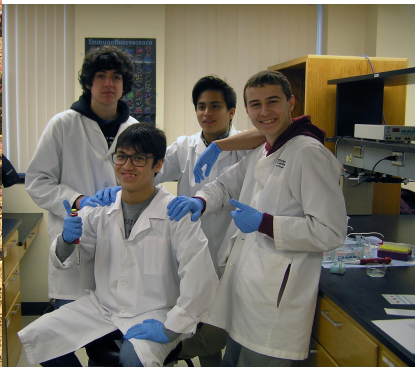


Caledonia-Mumford

Central School District



*2020-2021
Budget Adoption
May 12, 2020*

2020-2021 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.

Learn...Lead...Inspire

Raider Pride

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 employees of the highest quality.

Teach Like a Champion

2020-2021 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 2020 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.



Would you like more information pertaining to the development of the proposed 2020-2021 School Budget? Please go to www.cal-mum.org and click on 2020-21 Budget development information link. You will find the following information:

- Budget Guidelines
- Budget Calendar
- Budget Presentation--2-11-2020
- Budget Presentation 2-25-2020
- Budget Presentation 3-10-2020
- Budget Presentation 4-14-2020
- **Proposed 2020-21 School Budget Adoption Presentation**



2020-2021 Budget Development

Budget Calendar



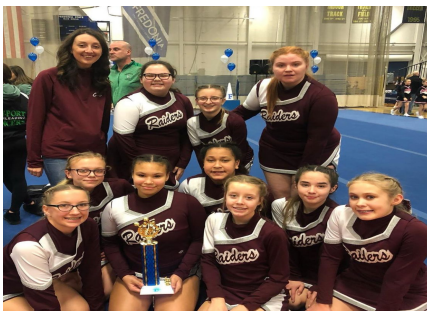
REVISED

May 12, 2020-- Board Adopts The Proposed 2020-2021 School Budget

May 12, 2020--Board Vote on BOCES Administrative Budget and Three Part Budget

June 2, 2020--Public Virtual Hearing on Proposed Budget

June 9, 2020--Annual District Budget Vote and BOE Elections-via absentee ballot



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

2019-2020: \$2,147,984

2020-2021: \$2,256,527 (5.05%)

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Instructional

“An investment in education pays the best dividends.”

Benjamin Franklin

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

2019-2020: \$10,205,835

2020-2021: \$10,020,008 (-1.82%)

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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:

2019-2020: **\$834,499**

2020-2021: **\$846,720 (1.46%)**

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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:

2019-2020: \$15,976

2020-2021: \$15,976 (0.00%)

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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:

2019-2020:	\$3,610,622
2020-2021:	\$3,713,417 (2.85%)

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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:

2019-2020: \$1,524,345

2020-2021: \$1,844,126 (20.98%)

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Proposed Expenditure Plan

	2019-2020	2020-2021	% Change
General Support	\$2,147,784	\$2,256,527	5.05%
Instructional	\$10,205,835	\$10,020,008	-1.82%
Transportation	\$834,499	\$846,720	1.46%
Community Services	\$15,976	\$15,976	0.00%
Employee Benefits	\$3,610,622	\$3,713,417	2.85%
Debt Service	\$1,624,345	\$1,944,126	20.98%
Total	18,439,261	\$18,796,774	1.94%

2020-2021 Budget Development Student Transportation Proposition

DRAFT

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 **\$130,000**, 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.

Upon voter approval, the district
will replace one bus:
2006 with 115,000 miles



2020-2021 Budget Development

New York State Tax Cap

**Cal-Mum Tax
Levy Limit**

2.08%

Prior Year Tax Levy	\$7,175,040
Tax Base Growth Factor	<u>x 1.0025</u>
	\$7,192,978
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$20,536</u>
	\$7,213,514
Prior Year Exclusions (capital levy court orders)	<u>- \$130,369</u>
Adjusted Prior Year Levy	= \$7,083,145
Allowable Growth Factor	<u>x \$1.0181</u>
	\$7,211,350
PILOTS from coming year	<u>- \$20,536</u>
Tax Levy Limit	= \$7,190,814
Coming Year Exclusions	<u>+ \$133,192</u>
Tax Levy Limit	= \$7,324,006
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,324,006

CMCS Budget and Voting Trends

School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget to Budget Diff.
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%
2018-2019	213	58	79.7%	1.99%	2.38%
2019-2020	198	38	83.5%	1.99%	1.70%
10 year avg.	291	113	72.7%	1.90%	1.23%

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 ?



2020-2021 Budget Development