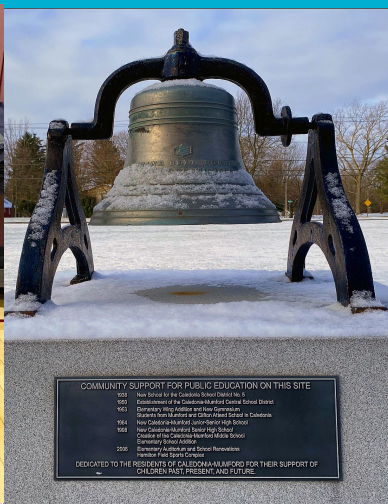


CALEDONIA-MUMFORD

Central School District



2022-2023
Budget Development
February 15, 2022



2022-2023 Budget Development

Agenda

- Mission, Vision and Beliefs
- Budget Calendar
- Budget Guidelines
- Decision-making Criteria
- Assess Criteria
- Proposed Budget in 1000, 5000, 8000, 9000
- Propositions
- Review Preliminary Tax Cap Info.

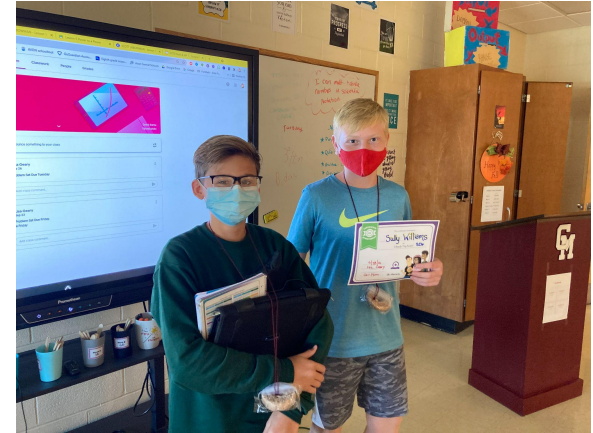


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2022-23 Budget Development

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.



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2022-2023 Budget Development

Our Vision

The Caledonia-Mumford School District will provide a high-quality and well-rounded educational experience.

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2022-2023 Budget Development

Our Beliefs

- Create a learning environment that reflects the high expectations of our society.
- Create a school culture that has the emotional, intellectual and financial support of our community.
- Collaborate with the community to provide a safe, supportive and challenging educational environment.
- Foster students who are respectful, caring and eager to learn.
- Value transparent, frequent and candid communication.
- Provide instruction, equipment, facilities and materials so that students will become self-directed learners prepared for the experiences of the world.

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2022-2023 Budget Development

Our Beliefs con't

- Expect that our faculty and staff will utilize ongoing professional development to ensure our students will receive the best instruction possible.
- Expect high levels of dedication to improvement and excellence from all students and persistence through challenging tasks.
- Expect appropriate, caring and healthy behavior from all members of the school community.
- Continually seek to innovate, implement and solve problems to provide the best educational experiences possible for our students.
- Communicate with the community at large so there is an understanding of the mission, vision, beliefs and values and the steps needed to monitor, adjust and achieve for all.
- Celebrate individual and group accomplishments with the highest level of pride.

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2022-2023 Budget Development

Budget Calendar

March 8 Instruction – 2000 Code and Propositions

March 22 Instruction--2000 Code, Review BOCES Expenditures and Vote on Prop.

April 5 or April 19-- Board Adopts The Proposed 2022-2023 School Budget

April 19--Board Vote on BOCES Administrative Budget and Three Part Budget

May 10--Public Hearing on Proposed Budget

May 17--Annual District Budget Vote and BOE Elections



Decision Making Criteria

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
6. Provide and preserve District Initiatives

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

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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

2021-2022: \$2,255,559

2022-2023: \$2,312,192 (2.51%)



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:

2021-2022: \$838,610

2022-2023: \$876,544 (4.52%)

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Community Services

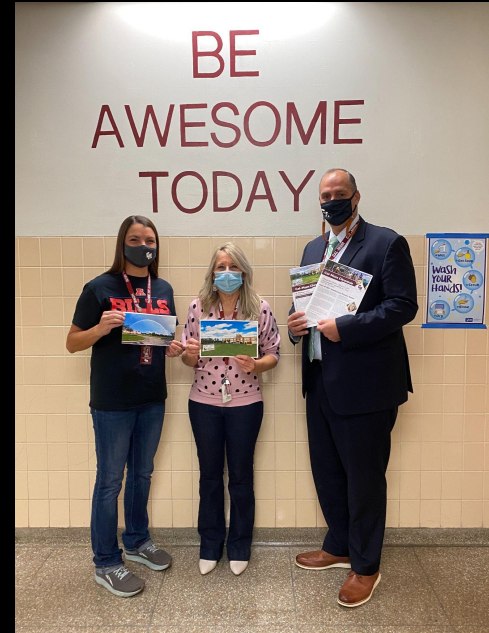
This general category includes costs related to operate Community Continuing Education Program, salary, supplies and material associated with community use.

Total for Community Services:

2021-2022: \$16,305

2022-2023: \$16,644 (2.08%)

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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:

2021-2022: \$3,871,043

2022-2023: \$4,395,760 (13.55%)

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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:

2021-2022: \$1,822,162

2022-2023: \$1,451,856 (-20.32%)

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2022-2023 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 **\$136,500**, 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.



2022-23 Budget Development Plow Truck/Plow Proposition

DRAFT

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to purchase one (1) Plow Truck and one (1) Snow Plow, and to expend a sum not exceeding **\$55,000**; which said sum will be paid by the Vehicle/Equipment Capital Reserve for Buildings and Grounds, in accordance with Education Law.





2022-23 Budget Development Capital Reserve Proposition



RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the “2022 Building Capital Reserve Fund,” for the purpose of financing, in whole or in part, construction, re-construction, improvement and equipping of school buildings and facilities, and costs incidental thereto; with the ultimate amount of such reserve fund not exceeding **ten million dollars (\$10,000,000)**, plus any accrued earnings on amounts deposited in such reserve fund, the probable existence of said reserve fund being ten (10) years, but with said reserve fund continuing in existence for its stated purpose until liquidated in accordance with the Education Law or until the funds are exhausted, and the sources from which funds shall be obtained for said reserve fund being: (a) an initial amount transferred upon voter approval of all funds remaining in the 2017 Building Capital Reserve Fund, as established by the District on May 16, 2017; (b) from unappropriated fund balance remaining in the general fund at the end of this fiscal year and/or from time to time thereafter, in such amount as the Board of Education may designate; (c) state aid received and made available by the Board of Education from time to time related to transportation and/or maintenance costs; and (d) any other monies derived from budgetary appropriations or other sources authorized by the voters from time to time, all as permitted by law; and

BE IT FURTHER RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized and directed to transfer all funds remaining in the “2017 Building Capital Reserve Fund,” as established by the District on May 16, 2017, specifically up to \$1.1 million dollars (\$1,100,000), to the “2022 Building Capital Reserve Fund;” and

BE IT FURTHER RESOLVED, that the 2017 Building Capital Reserve Fund is hereby depleted and dissolved as a result of this action; and

BE IT FURTHER RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is authorized to take any and all action necessary to effectuate the creation and funding of the 2022 Building Capital Reserve Fund, as well as any and all action necessary to effectuate the transfer and dissolution of the 2017 Building Capital Reserve Fund, as described herein.

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?

Replacing fixtures with energy efficient LED lighting within the interior and exterior of the Middle/High School.

2022-2023 Budget Development New York State Tax Cap

DRAFT

**Cal-Mum
Tax Levy Limit**

2.14%

Prior Year Tax Levy	\$7,427,200
Tax Base Growth Factor	<u>x 1.0029</u>
	\$7,448,739
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$13,546</u>
	\$7,462,285
Prior Year Exclusions (capital levy court orders)	<u>- \$113,320</u>
Adjusted Prior Year Levy	= \$7,348,965
Allowable Growth Factor	<u>x \$1.0200</u>
	\$7,495,944
PILOTS from coming year	<u>- \$28,802</u>
Tax Levy Limit	= \$7,467,142
Coming Year Exclusions	<u>+ \$118,662</u>
Tax Levy Limit	= \$7,585,804
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,585,804

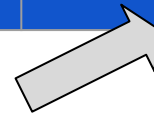
\$158,604



Proposed Expenditure Plan

	2021-2022	2022-2023	% Change
General Support	\$2,255,559	\$2,312,192	2.51%
Transportation	\$838,610	\$876,544	4.52%
Community Services	\$16,305	\$16,644	2.08%
Employee Benefits	\$3,871,043	\$4,395,760	13.55%
Debt Service	\$1,822,162	\$1,451,856	-20.32%
Total	\$8,803,679	\$9,052,996	2.83%

Well below the inflation rate of 4.4%



Questions

