

A group of approximately 25 children and one mascot are posed in a gymnasium. The children, mostly of elementary school age, are wearing white t-shirts with a wolf head logo and the text "CAL-MUM". Many of the children are making "rock on" hand gestures. The mascot is a large, grey and white wolf head wearing a red jersey with "RAIDERS" written on it. They are standing on a polished wooden floor in front of a red padded wall. In the background, a basketball hoop and backboard are visible. To the left, a digital scoreboard shows "1888" and "SCORE".

2023-24 School Budget Development

Presented by:
Robert Molisani, Superintendent of Schools
February 28, 2023

Agenda

- Revisions to 1000, 5000, 8000, 9000 Budget Codes
- Revisions to Propositions
- Submission of Tax Cap



Budget Calendar

March 14 Instruction – 2000 Code and Propositions

March 28 Instruction--2000 Code, Review BOCES Expenditures and Vote on Prop.

April 11 or April 25-- Board Adopts The Proposed 2023-2024 School Budget

April 11 or April 25--Board Vote on BOCES Administrative Budget and Three Part Budget

May 9--Public Hearing on Proposed Budget

May 16--Annual District Budget Vote and BOE Elections

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

2022-2023: \$2,271,770

2023-2024: \$2,440,546 (7.43%)

**Less than \$1000
change in BOCES**



Transportation

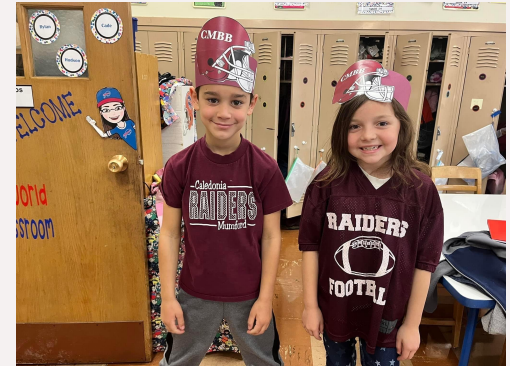
The Pupil Transportation category includes personnel salaries, transportation services for students who reside within the district boundaries and for students that require special transportation arrangements outside of the District; includes contractual transportation expenses and equipment, supplies 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:

2022-2023: \$881,486

2023-2024: \$936,458 (6.24%)

**No changes and do not
expect any changes**



Community Service

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

No changes and do not expect any changes

Total for Community Services:

2022-2023: \$16,644

2023-2024: \$17,022 (2.27%)



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:

2022-2023: \$4,328,770

2023-2024: \$4,539,645 (4.87%)

**\$126,000
reduction in
healthcare
expenses**



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:

2022-2023: \$1,501,856

2023-2024: \$1,527,819 (1.73%)

No changes and do not
anticipate any changes.

Proposed Revisions/Cuts



Caledonia-Mumford
Central School District

All Proposed Revisions Comply with 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

PROPOSITIONS



Caledonia-Mumford
Central School District

Transportation DRAFT

Will replace bus #86 purchased
in 2007 with 101,000 miles

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to undertake the acquisition of one (1) 65-passenger school bus, at an estimated maximum cost **upto** \$200,000, 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 \$200,000 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.

PROPOSITIONS



Caledonia-Mumford
Central School District

Vehicle/Equipment Reserve Proposition

DRAFT

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to establish a Vehicle/Equipment Reserve Fund pursuant to Section 3651 of the Education Law (to be known as the “2023” Vehicle/Equipment Reserve Fund”), with the purpose of such fund being to finance the purchase of school buses, vehicles and equipment that would be eligible for bond financing under the local finance law and costs incidental thereto, the ultimate amount of such fund to be \$1,000,000 plus earnings thereon, the probable term of such fund to be ten (10) years, but such fund shall continue in existence until liquidated in accordance with the education law or until the funds are exhausted, and the sources from which the funds shall be obtained for such reserve are (I) An initial deposit of \$355,216 plus any interest earnings, to be transferred from the existing Vehicle/Equipment Reserve Fund, and (II) Amounts from budgetary appropriations from time to time, and (III) Unappropriated Fund Balance made available by the Board of Education from time to time, and (IV) New York State aid received and made available by the Board of Education from time to time, All as permitted by law.

HOME OF CHAMPIONS



Caledonia-Mumford
Central School District

	2022-2023	2023-2024	% Change
General Support	\$2,271,770	\$2,440,546	7.43%
Transportation	\$881,486	\$936,458	6.24%
Community Services	\$16,644	\$17,022	2.27%
Employee Benefits	\$4,328,770	\$4,539,645	4.87%
Debt Service	\$1,501,856	\$1,527,819	1.73%
Total	<i>\$9,000,526</i>	<i>\$9,461,490</i>	<i>5.12%</i>

Capital Outlay Project

- 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 four (4) HVAC (PTAC) units in the Elementary School Main Office. If funds permit, we will replace one (1) additional HVAC (PTAC) unit in the Elementary Nurses Office.

Tax Cap



Caledonia-Mumford
Central School District

2023-2024 Budget Development New York State Tax Cap

**Cal-Mum
Tax Levy Limit**

1.93%

Submitted

Prior Year Tax Levy	\$7,575,001
Tax Base Growth Factor	<u>x 1.0038</u>
	\$7,603,786
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$28,784</u>
	\$7,632,570
Prior Year Exclusions (capital levy court orders)	<u>- \$118,662</u>
Adjusted Prior Year Levy	= \$7,513,908
Allowable Growth Factor	<u>x \$1.0200</u>
	\$7,664,186
PILOTS from coming year	<u>- \$53,645</u>
Tax Levy Limit	= \$7,610,541
Coming Year Exclusions	<u>+ \$110,964</u>
Tax Levy Limit	= \$7,721,505
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,721,505
	\$146,504

HOME OF CHAMPIONS



Caledonia-Mumford
Central School District

Questions