

A group of approximately 25 children and a 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'. They are arranged in two rows, with some standing and some kneeling or sitting in the front. The mascot, a grey wolf head with red eyes, is standing in the center of the back row, wearing a red shirt with 'RAIDERS' written on it. The background features a basketball hoop, a scoreboard showing '1888', and red padded walls. The floor is polished wood. In the foreground, there are several colorful balls (green, orange, blue, pink, yellow) scattered on the floor.

2023-24 School Budget Development

Presented by:
Robert Molisani, Superintendent of Schools
March 14, 2023

Agenda

- Proposed Instructional Budget 2000
- 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 Admin. Budget and Three Part Budget

May 9--Public Hearing on Proposed Budget

May 16--Annual District Budget Vote and BOE Elections

Instructional

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 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.

\$671,695

Total for Instruction

2022-2023: \$10,348,679

2023-2024: \$11,020,374 (6.49%)



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Caledonia-Mumford
Central School District

		<u>Budget</u> <u>2022-2023</u>	<u>Budget</u> <u>2023-2024</u>	
INSTRUCTIONAL				
INSTRUCTIONAL ADMIN. & IMPROVEMENT				
A2020.15	Supervision Salaries	361,048	344,294	-4.64%
A2020.16	Personnel Salaries	157,111	173,318	10.32%
A2020.4	Contractual Expense	3,000	0	
A2020.501	Supplies & Materials	4,000	0	
SUBTOTAL		\$525,159	\$517,612	-1.44%
A2010.490	Curriculum/Development BOCES Service	88,551	96,866	
A2070.490	BOCES In Service Training	0	0	
SUBTOTAL		\$88,551	\$96,866	9.39%
Total Instructional Admin.		\$613,710	\$614,478	0.13%

Admin salaries are lower due to retirement

Decrease is due to move to the middle/high school building budget

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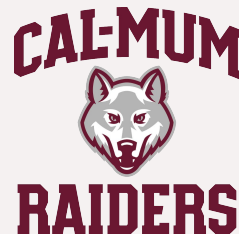


Caledonia-Mumford
Central School District

TEACHING REGULAR SCHOOLS

A2110.110	Salaries K-5	1,943,067	2,022,184	4.07%
A2110.120	Salaries 6-8	983,252	928,295	-5.59%
A2110.130	Salaries 9-12	1,053,646	1,151,069	9.25%
A2110.140	Salaries - Substitutes	140,080	145,000	
A2110.160	Personnel Salaries	38,568	10,572	
A2110.2	Equipment	500	500	
A2110.4	Contractual Expense	77,943	158,435	80,492
A2110.501	Supplies & Materials	96,317	99,425	3,108
A2110.470	Textbooks	45,115	45,115	
A2110.490	BOCES Services	237,381	265,763	
Total Regular Schools		<u>\$4,815,869</u>	<u>\$4,826,858</u>	4.56%

Increase is due to
Administrative priorities
and enrichment
opportunities



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Central School District

SPECIAL EDUCATION PROGRAM

A2250.150	Instructional Salaries	1,071,753	1,112,472	3.80%
A2250.16	Personnel Salaries	189,939	206,321	
A2250.4	Contractual Expense	115,000	41,500	
A2250.470	Tuition	245,000	435,433	
A2250.490	BOCES Services	908,102	896,545	
A2250.501	Supplies & Materials	8,000	7,000	
Total Special Education		\$2,637,794	\$2,699,271	6.36%



Decrease is due to
outsourcing PT and OT
to BOCES

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Central School District

OCCUPATIONAL EDUCATION

A2280.150	Instructional Salaries	162,249	182,210	
A2280.490	BOCES Services	335,145	348,551	
A2280.501	Supplies & Materials	5,000	0	
Total Occupational Ed.		<u>\$502,394</u>	<u>\$530,761</u>	5.65%



Decrease is due to
moving to middle/high
school building budget

Instructional 2000 Codes



Caledonia-Mumford
Central School District

	2022-2023	2023-2024	% Change
Instructional	\$10,348,679	\$11,020,374	6.49%

INCREASE OF 6.49% (\$671,695) IS DUE TO:

- ❑ Ed Law 2D compliant/BOCES \$204,000
- ❑ Salary Increases \$152,973
- ❑ Increase in 1.0 FTE English as Second Language Teacher \$46,317
- ❑ Private School Tuition \$190,433
- ❑ Includes all Administrative Budget Priorities \$71,000
- ❑ Minimal Increase to School Resource Officer \$6,850

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Caledonia-Mumford
Central School District

	2022-2023	2023-2024	% Change
General Support	\$2,271,770	\$2,440,945	7.45%
Instructional	\$10,348,679	\$11,020,374	6.49%
Transportation	\$881,486	\$936,458	6.24%
Community Services	\$16,644	\$17,022	2.27%
Employee Benefits	\$4,328,770	\$4,533,116	4.72%
Debt Service	\$1,501,856	\$1,527,819	1.73%
App. Planned Balance	\$100,000	\$100,000	0.00%
Total	\$19,449,205	\$20,575,734	5.79%

PROPOSITIONS



Caledonia-Mumford
Central School District

Transportation

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

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District be authorized and directed to establish a reserve fund pursuant to Education Law Section 3651 to be known as the “2023 Vehicle and Equipment Reserve Fund” for the purpose of financing, in whole or in part, the purchase of vehicles, equipment, machinery or apparatus, furnishings, and costs incidental thereto, including transportation vehicles (buses and vans), buildings and grounds equipment, furnishings, and other equipment, machinery or apparatus incidental thereto or separately, provided that such capital costs are an object or purpose that would be eligible for financing under the Local Finance Law, with the ultimate amount of such reserve fund not exceeding One Million Dollars (\$1,000,000), 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 Education Law, and the source from which funds shall be obtained for said reserve fund being: (a) an initial deposit of \$355,216 plus any interest earnings, to be transferred from the existing Vehicle/Equipment Reserve Fund, and (b) current and future unappropriated fund balances from the General Fund of the District, as directed by the Board of Education; (c) State aid related to expenditures from said reserve fund; (d) transfers from other reserve funds; (e) any other appropriations authorized by the voters from time to time; and (f) interest earnings.

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



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

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Questions