

A group of approximately 30 children of various ages are posing in a gymnasium. They are wearing white t-shirts with a wolf head logo and the text 'CAL-MUM'. In the center of the group is a large mascot of a grey wolf with red eyes, wearing a red shirt with 'RAIDERS' written on it. The children are making 'V' hand gestures. The background features a basketball hoop, a scoreboard, and a red padded wall. The floor is polished wood with colorful balls scattered in the foreground.

2023-24 School Budget Development

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

Budget Calendar

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



HOME OF CHAMPIONS



Caledonia-Mumford
Central School District

BOCES Expenditures

Service

	Budget	Budget
	2022-23	2023-24
Genesee Valley School Boards Association	\$6,793	\$7,068
Finance BOCES Services	\$39,529	\$41,220
Legal BOCES Services	\$47,180	\$57,492
Data Processing BOCES Services	\$92,679	\$92,764
Administrative BOCES Charges	\$227,383	\$242,628
In-Service Training BOCES Service	\$88,551	\$116,866
Teaching Regular Schools BOCES Services	\$237,381	\$265,763
Special Ed BOCES Services	\$908,102	\$877,363
Occupational Education BOCES Services	\$335,145	\$305,076
Instructional Media BOCES Services	\$51,800	\$50,180
Vendor Licensing and Tech Purchases Services	\$508,000	\$732,000
Guidance BOCES Services	\$37,750	\$37,750



GVSBA

Worker Comp, Questar, Flex Benefits

New part-time lawyer

EDU Tech

Admin charges, Capital Project and rent

Instructional support/training

Enrichment opportunities, Science Kits

Special Ed placements

Career and Tech Tuition

Databases and library services

Software, Hardware and Administrative

Student Management System

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Caledonia-Mumford
Central School District



BOCES Expenditures

Service

Purchasing BOCES Services

Personal BOCES Services

BOCES Summer School

Athletics - BOCES

Transportation BOCES Services

Health Insurance Consultant

Budget

2022-23

\$2,757

\$7,270

\$5,899

\$5,440

\$10,678

\$1,000

Budget

2023-24

\$2,832

\$7,676

\$8,729

\$5,740

\$12,954

\$3,000

Cooperative Bidding

Certification/Recruit Front

Summer School Program

Section V Sports

Staff Development

FLASHP Health Consultant

Total

\$2,613,337

\$2,867,101

9.71%

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Caledonia-Mumford
Central School District

Proposed Expenditures	2022-2023	2023-2024	% Change
General Support	\$2,271,770	\$2,456,446	8.13%
Instructional	\$10,348,679	\$10,934,916	5.66%
Transportation	\$881,486	\$936,458	6.24%
Community Services	\$16,644	\$17,022	2.27%
Employee Benefits	\$4,328,770	\$4,532,866	4.71%
Debt Service	\$1,501,856	\$1,527,819	1.73%
App. Planned Balance	\$100,000	\$100,000	0.00%
Total	<i>\$19,449,205</i>	<i>\$20,505,527</i>	<i>5.43%</i>

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Caledonia-Mumford
Central School District

Revenue Sources	2022-2023	2023-2024	% Change
Property Taxes and Other Taxes	\$7,810,803	\$7,980,108	2.17%
State Aid	\$10,534,902	\$11,284,727	7.12%
Federal Aid	\$20,000	\$20,000	0.00%
Local Revenue	\$198,500	\$198,500	0.00%
Appropriated Fund Balance	\$465,000	\$465,000	0.00%
Appropriated Reserves	\$420,000	\$420,000	0.00%
Total	\$19,449,205	\$20,368,335	4.73%

Total expenditures \$20,505,527

Total revenues \$20,368,335

Our current budget deficit is

\$137,192

with a 1.90% Tax Levy Increase

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

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to undertake the acquisition of school buses, at an estimated maximum cost of \$200,000, 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 \$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 and 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 reser 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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Caledonia-Mumford
Central School District

School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget Difference
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%
2020-2021	882	238	78.8%	1.99%	1.94%
2021-2022	579	201	74.2%	1.49%	1.18%
2022-2023	643	268	70.6%	1.99%	2.26%
10 year avg.	386	130	74.81%	1.95%	2.06%

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Central School District

Questions