

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 large 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 a red padded wall. The floor is polished wood. In the foreground, several colorful balls (green, orange, blue, pink) are scattered on the floor.

2023-24 School Budget Adoption

Presented by:
Robert Molisani, Superintendent of Schools
April 11, 2023

Budget Calendar

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

April 11 --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

Would you like more information pertaining to the development of the proposed 2023-2024 School Budget? Please go to www.cal-mum.org and click on 2023-24 Budget Development information link. You will find the following information:

- Budget Guidelines
- Budget Calendar
- Budget Presentation 2-14-2023
- Budget Presentation 2-28-2023
- Budget Presentation 3-14-2023
- Budget Presentation 3-28-2023
- **Proposed 2023-24 School Budget Adoption 4-11-2023**

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: \$2,454,944 (8.06%)



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.

Total for Instruction

2022-2023:

\$10,348,679

2023-2024:

\$10,882,265 (5.16%)



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:	\$914,986 (3.80%)



Community Service

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

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: \$4,471,299 (3.29%)



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%)

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Proposed Expenditures	2022-2023	2023-2024	% Change
General Support	\$2,271,770	\$2,454,944	8.06%
Instructional	\$10,348,679	\$10,882,265	5.16%
Transportation	\$881,486	\$914,986	3.80%
Community Services	\$16,644	\$17,022	2.27%
Employee Benefits	\$4,328,770	\$4,471,299	3.29%
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>\$20,368,335</i>	<i>4.73%</i>

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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%

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

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- **Eliminate Teacher Assistant Position Through Retirement** \$55,192
- **Reduce Healthcare Benefits** \$30,000
- **Reduce 1.0 Vacant Bus Driver Position** \$22,000
- **Reduce Technology Purchases** \$30,000

Reduction of
\$137,192

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 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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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%

How will a **1.90%** Estimated Tax Levy Increase Impact Taxpayers?



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The below estimates are based on equalization rates and assessed values staying similar to prior years.

- Full assessed home at **\$100,000** and a STAR Exemption of \$30,000, taxes would increase **\$15** dollars per year or **\$1.25** per month.
- Full assessed home at **\$150,000** and a STAR Exemption of \$30,000, taxes would increase **\$26** dollars per year or **\$2.17** per month.

(These figures are only estimates. Tax rates are figured in August based on final assessments and final equalization rates.)

What happens if the budget is not approved?



Caledonia-Mumford
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- 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.

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Questions