

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 wearing a red jersey with "RAIDERS" written on it. The children are making "V" hand gestures. The background features a basketball hoop, a scoreboard showing "1888", and a banner that says "GAMES WON".

2024-25 School Budget Development

*Presented by:
Robert Molisani, Superintendent of Schools
Jeremy Nardone, Business Administrator
March 19, 2024*

Budget Calendar

March 19 Instruction--2000 Code, Review BOCES Expenditures and Vote on Prop.

April 9 or April 22-- Board Adopts The Proposed 2024-2025 School Budget

April 9 or April 22--Board Vote on BOCES Admin. Budget and Three Part Budget

May 14--Public Hearing on Proposed Budget

May 21--Annual District Budget Vote and BOE Elections

Tax Cap



Caledonia-Mumford
Central School District

2024-2025 Budget Development New York State Tax Cap



Prior Year Tax Levy	\$7,718,926
Tax Base Growth Factor	<u>x 1.0018</u>
	\$7,732,820
Prior Year PILOT (payment in lieu of taxes)	<u>+ \$53,645</u>
	\$7,786,465
Prior Year Exclusions (capital levy court orders)	<u>- \$110,964</u>
Adjusted Prior Year Levy	= \$7,675,501
Allowable Growth Factor	<u>x \$1.0200</u>
	\$7,829,011
PILOTS from coming year	<u>- \$88,361</u>
Tax Levy Limit	= \$7,740,650
Coming Year Exclusions	<u>+ \$183,369</u>
Tax Levy Limit	= \$7,924,019
Available Carryover	<u>+ 0</u>
Maximum Allowable Levy (50% +1)	= \$7,924,019
	\$205,093

HOME OF CHAMPIONS



Caledonia-Mumford
Central School District

BOCES Expenditures

Service

Genesee Valley School Boards Association

Finance BOCES Services

Legal BOCES Services

Data Processing BOCES Services

Administrative BOCES Charges

In-Service Training BOCES Service

Teaching Regular Schools BOCES Services

Special Ed BOCES Services

Occupational Education BOCES Services

Instructional Media BOCES Services

Vendor Licensing and Tech Purchases Services

Guidance BOCES Services

Budget

2023-24

\$7,068

\$41,220

\$57,492

\$91,262

\$242,628

\$116,866

\$265,763

\$877,363

\$305,076

\$50,180

\$708,000

\$37,750

Budget

2024-25

\$7,468

\$43,034

\$63,407

\$142,612

\$245,852

\$114,371

\$295,286

\$947,763

\$358,203

\$51,490

\$738,000

\$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	Budget 2023-24	Budget 2024-25	
Purchasing BOCES Services	\$2,832	\$2,900	Cooperative Bidding
Personal BOCES Services	\$7,676	\$7,946	Certification/Recruit Front
BOCES Summer School	\$8,729	\$1,337	Summer School Program
Athletics - BOCES	\$5,740	\$8,160	Section V Sports
Transportation BOCES Services	\$12,954	\$13,594	Staff Development
Health Insurance Consultant	\$3,000	\$3,000	FLASHP Health Consultant
Research Planning	<u>\$0</u>	<u>\$5,100</u>	Grant Writing
Total	<u>\$2,841,599</u>	<u>\$3,087,273</u>	<u>8.65%</u>

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Caledonia-Mumford
Central School District

Proposed Expenditures	2023-2024	2024-2025	% Change
General Support	\$2,454,944	\$2,600,306	5.92%
Instructional	\$10,882,265	\$11,549,624	6.13%
Transportation	\$914,986	\$971,819	6.21%
Community Services	\$17,022	\$10,150	-40.37%
Employee Benefits	\$4,471,299	\$4,556,324	1.90%
Debt Service	\$1,527,819	\$1,102,501	-27.84%
App. Planned Balance	\$100,000	\$100,000	0.00%
Total	<i>\$20,368,335</i>	<i>\$20,890,724</i>	<i>2.56%</i>

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Caledonia-Mumford
Central School District

Revenue Sources	2023-2024	2024-2025	% Change
Property Taxes and Other Taxes	\$7,980,108	\$8,218,839	2.99%
State Aid	\$11,284,727	\$11,021,859	-2.33%
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	\$20,368,335	\$20,344,198	-0.12%

Total expenditures \$20,890,724

Total revenues \$20,344,198

Our current budget deficit is

\$546,526

with a 2.65% Tax Levy Increase

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Caledonia-Mumford
Central School District

- **Eliminate additional 0.3FTE Art Teacher** \$25,000
- **Eliminate Character Education** \$5,000
- **Eliminate Instrumental Musical Cleaning** \$2,000
- **Reconfigure Elementary Musical** \$6,500
- **Reconfigure Instructional Strengthening** \$26,500
- **Eliminate Equipment Replacement Plan** \$30,000

Reduction
of
\$95,000

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 \$180,000, 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 \$180,000 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.

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. At least \$10,000 worth of work needs to be done inside the building.
- 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?

Asbestos abatement/remediation at the Middle/High School. Exterior concrete removal, replacement, and site restoration at the Middle/High School.

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Questions