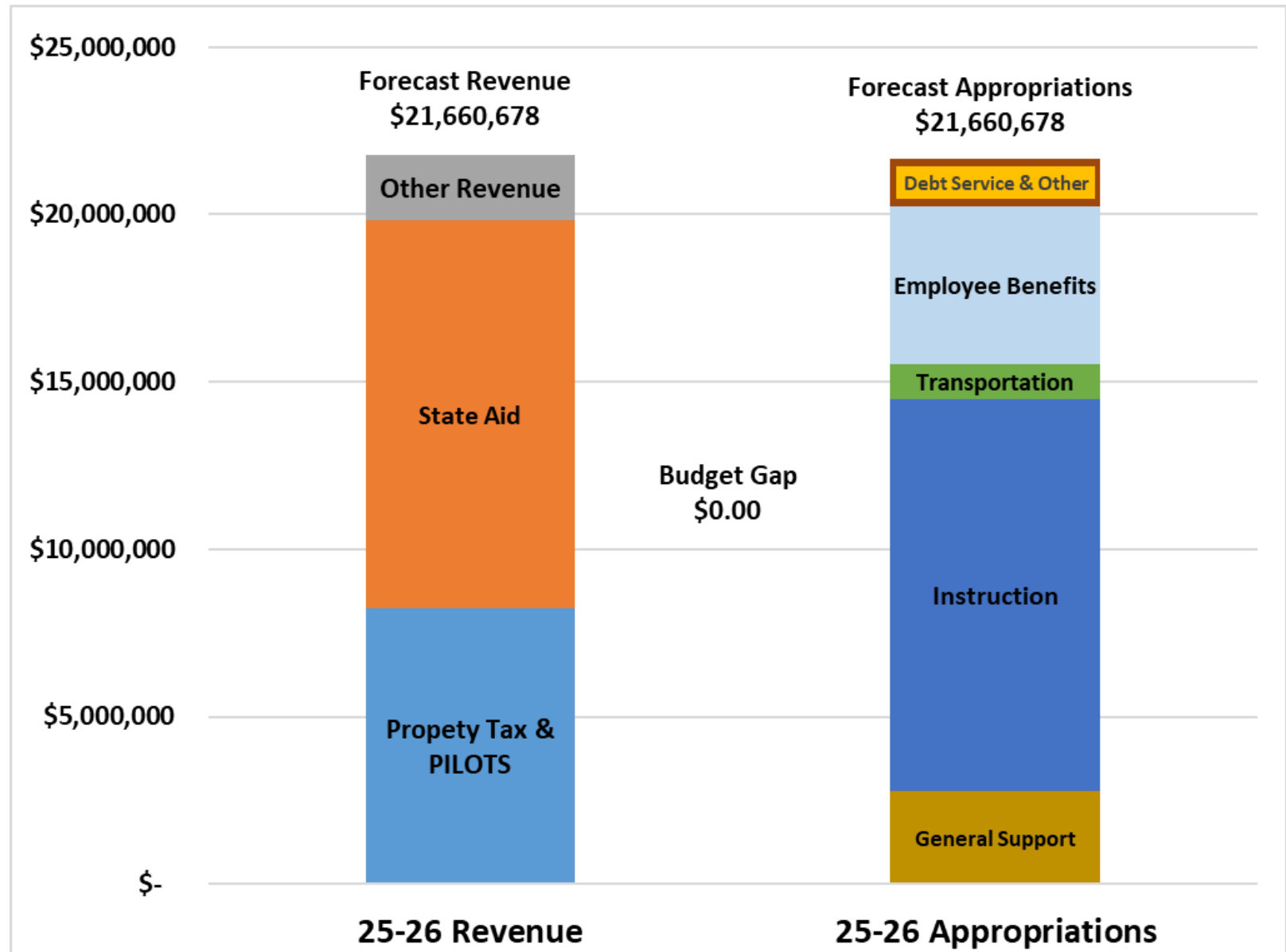




**Caledonia-Mumford CSD
2025-2026 Budget**



Balanced
Budget
Proposal -
\$21,660,678



The 2025-2026 budget is mission-driven.

Safe and Secure Facilities/Infrastructure

- Protects the community's investment in the campus
- Supports security upgrades
- Provides School Resource Officers in each building
- Contains the purchase of a School Bus to maintain high-quality transportation
- Upgrades to heating systems

Offer High-Quality Instruction and Student Life

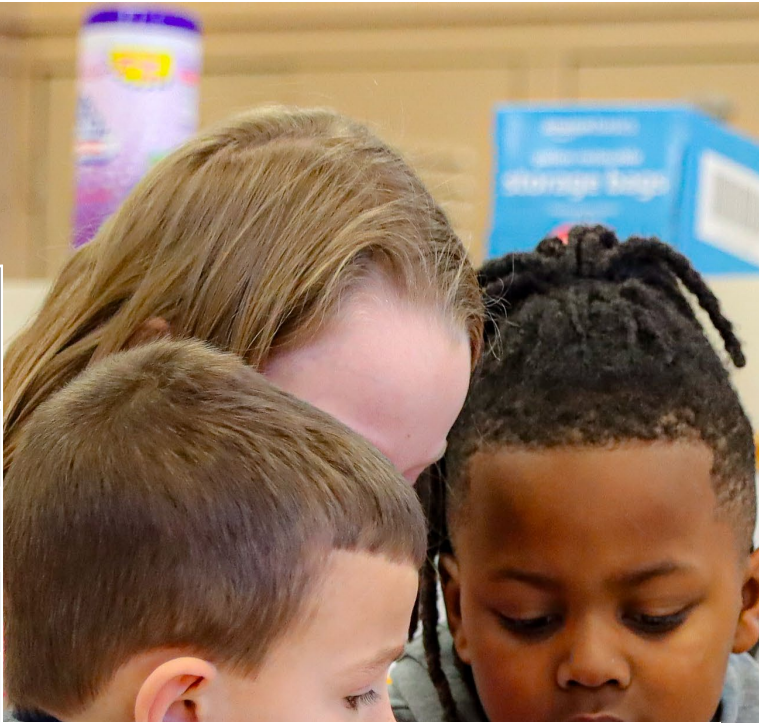
- Offers a Pre-K – 12 experience that prepares every Raider for college and careers
 - Focus on literacy
 - Continue to grow STEAM experiences
 - Encourage 4 years of math and science
 - Help every Raider find their voice

Option ONE

-
- The Board could reduce the levy to 0% and make a second attempt to pass a budget.
 - You could allocate reserves to offset the difference
 - Slides 5-8 illustrate this example

Revenue Sources Revised

	2024-2025 Budget	2025-2026 Budget Projected	Percent Change
Property Taxes	\$7,923,478	\$7,923,478	0.0%
State Aid	\$11,033,646	\$11,614,019	5.3%
PILOT Payments	\$88,361	\$117,378	32.8%
Sales Tax	\$195,000	\$215,000	10.3%
Medicaid	\$20,000	\$20,000	0.0%
Other Revenue	\$210,500	\$318,500	51.3%
Reserve Use	\$1,135,000	\$1,452,303	28.0%
Combined Reserve Use to show the total for ease of discussion			
Total	\$20,605,985	\$21,660,678	5.1%

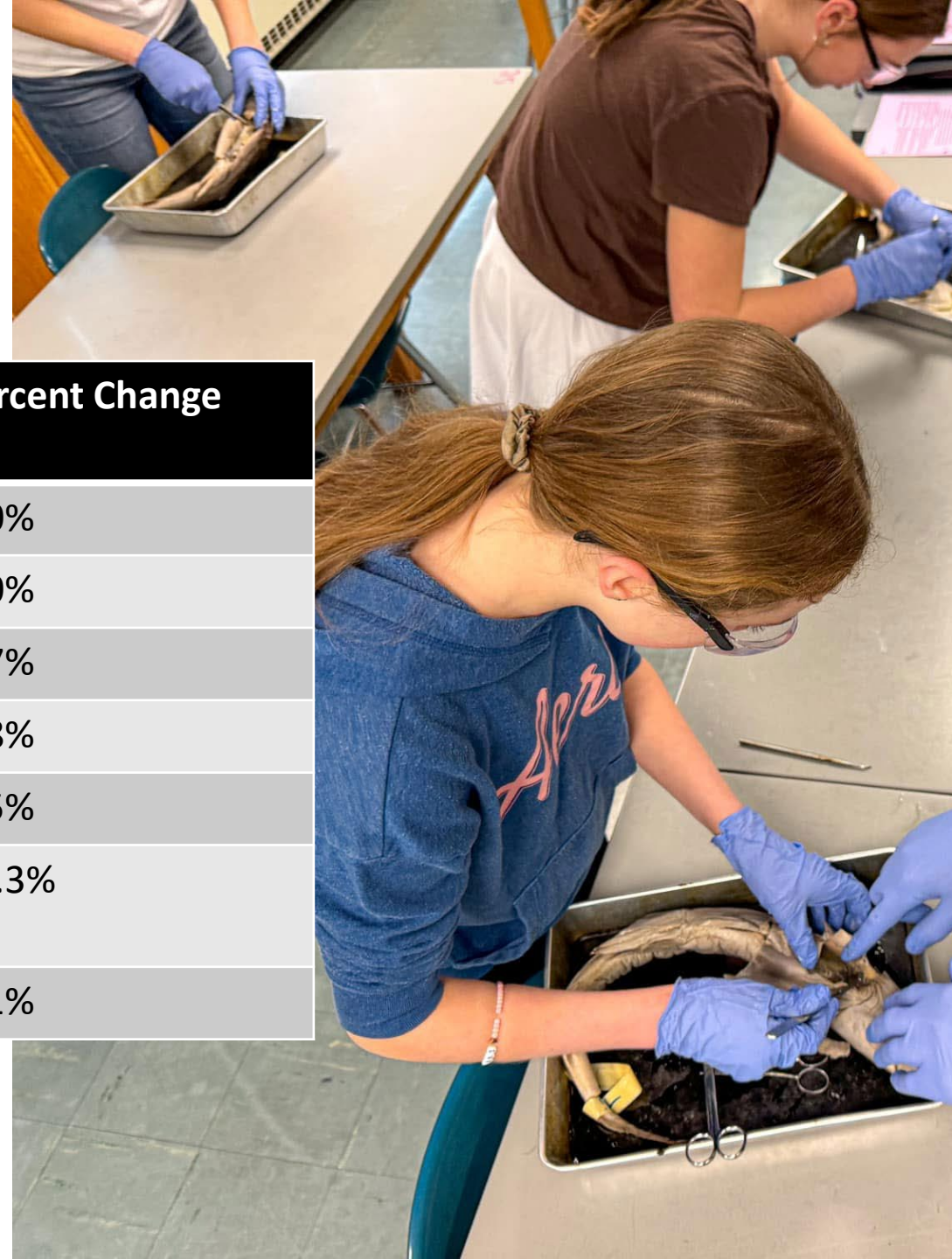


Revenue Sources (Original)

	2024-2025 Budget	2025-2026 Budget Projected	Percent Change
Property Taxes	\$7,923,478	\$8,105,781	2.3%
State Aid	\$11,033,646	\$11,614,019	5.3%
PILOT Payments	\$88,361	\$117,378	32.8%
Sales Tax	\$195,000	\$215,000	10.3%
Medicaid	\$20,000	\$20,000	0.0%
Other Revenue	\$210,500	\$318,500	0.0%
Appropriated Fund Balance	\$465,000	\$465,000	0.0%
Restricted Reserves	\$670,000	\$570,000	0.0%
Interfund Transfers (Capital Project)	\$0	\$235,000	
Total	\$20,605,985	\$21,660,678	5.1%

Budget to Budget Increase

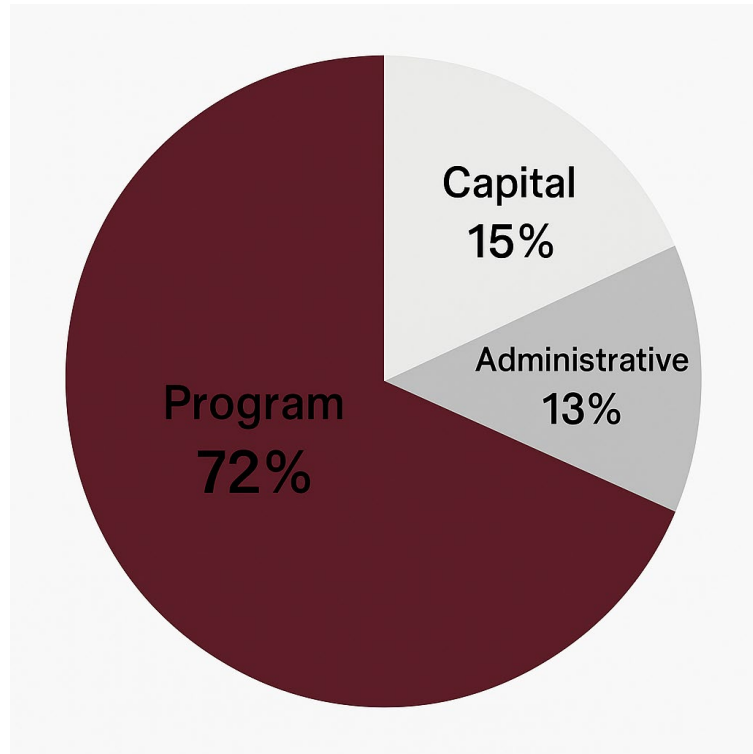
Proposed Expenditures	2024-2025 Budget	2025-2026 Budget	Percent Change
General Support	\$2,601,797	\$2,757,879	6.0%
Instruction	\$11,265,241	\$11,718,658	4.0%
Transportation	\$971,819	\$1,027,155	5.7%
Employee Benefits	\$4,529,477	\$4,745,404	4.8%
Community Service	\$10,150	\$10,305	1.5%
Debt Service & Transfers	\$1,227,501	\$1,401,277	20.3%
Total	\$20,605,985	\$21,660,678	5.1%





CALEDONIA-MUMFORD

RAIDERS



Three Part Budget

Program	\$ 15,726,698
Capital	\$ 3,182,703
Administrative	\$ 2,751,276
Total	\$ 21,660,678



CALEDONIA-MUMFORD

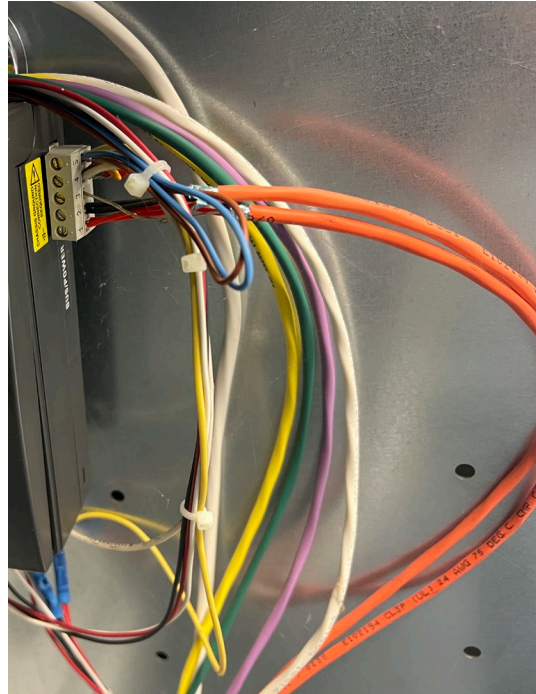
RAIDERS

**How will the 0% Tax Levy
Increase Impact Taxpayers?**

	2024-2025	2025-2026
House Value	\$ 150,000	\$ 150,000
Basic STAR Exemption	\$ 30,000	\$ 30,000
Taxable Assessed Value after STAR	\$ 120,000	\$ 120,000
Tax Bill	\$ 1,674	\$ 1,674
Increase in Property Tax		\$ 0.00

Capital Outlay Project

Invest \$100,000 in capital improvements and receive \$86,000 in State Aid



Convert pneumatic to electronic controls for the heating system at the Middle/High School

Option TWO

-
- The Board could change the levy to any percentage below 2.3% and make a second attempt to pass a budget.
 - You could require that we eliminate to balance revenue and appropriations
 - You could use reserves to offset the new difference

Option 3 Move to a Contingent Budget

Drop our spending to 21,446,084 and, by law, do the following:

- **Eliminate the Capital Outlay Project** (consider the \$86,000 in building aid from that project which results in a loss of revenue in the 2026-2027 school budget)
- **Eliminate all equipment purchases**
- **Eliminate certain student supplies**
- **Eliminate salary increases for those not under collective bargaining**
- **Charge for Public Use of School Facilities:** If there is no identifiable expense to the taxpayers, or where such extra costs are paid in advance in full by donations, the board of education may grant the use by outside agencies of school buildings and grounds.
- **Reduce the administrative component** of the budget to last year's percentage.

Proposition 2: Bus Purchase

Option 1

- Put up the same proposition.
 - Permission to purchase
 - Finance the purchase

Option 2

- Voters approve use of 2023 Vehicle/Equipment Reserve up to \$200,000
- Approve the purchase of a bus using those funds

Option 3

- Eliminate the bus purchase all together.

Save the Date

June 10th

Budget Hearing

June 17th

Budget Vote





CALEDONIA-MUMFORD

RAIDERS

2025-2026

Budget Information

[CLICK HERE](#)

HOME OF CHAMPIONS



Reference Slides

Decision Making Criteria

1. Maintain programs or services related to student safety, security and wellness
2. Retain programs and services that support students at risk of failing or not graduating
3. Retain programs or services that are supported by data and research
4. Provide the financial means to care for the community's investment in facilities and infrastructure
5. Retain services and functions necessary to operate effectively and in accordance with the law
6. Provide and preserve District Initiatives

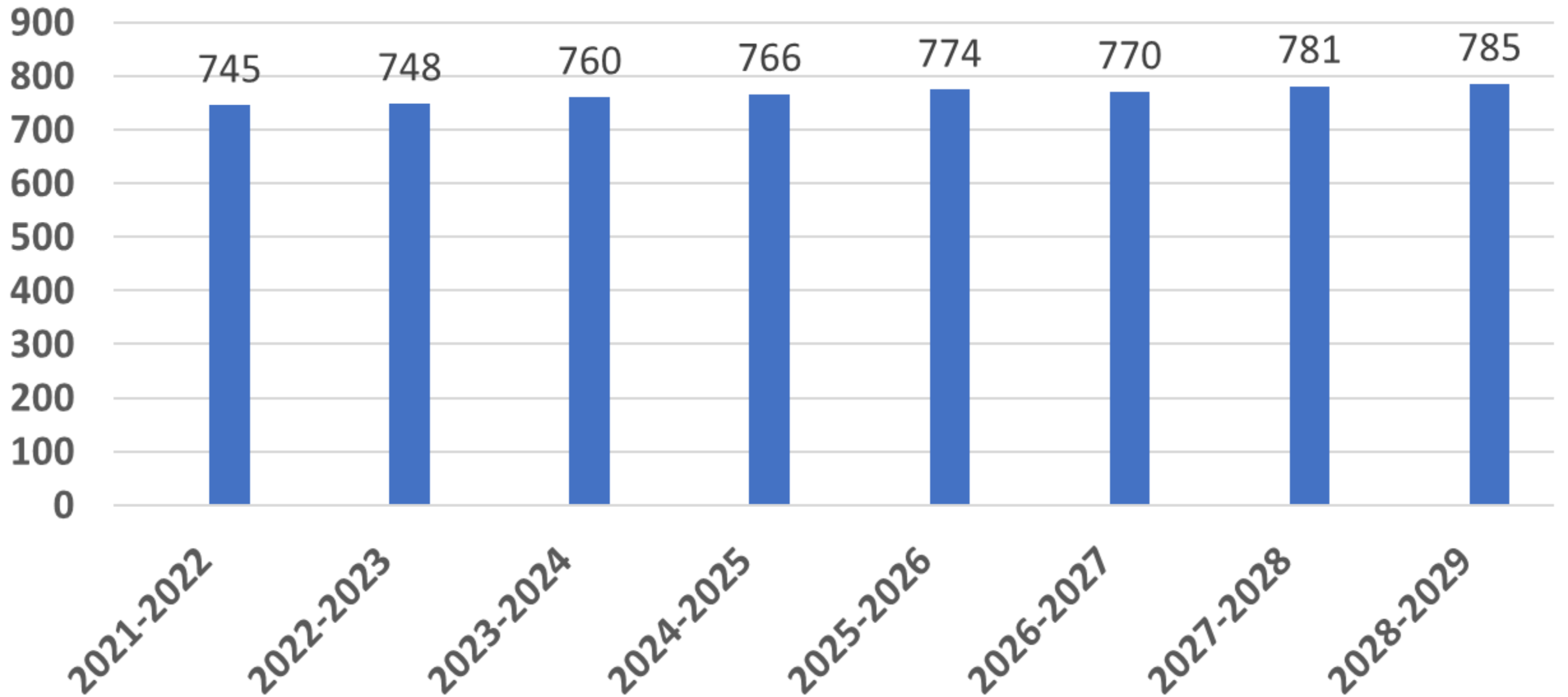
Assess Criteria

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

Learn...Lead...Inspire

Cal-Mum Enrollment History and Forecast



Numbers do not include Pre-Kindergarten

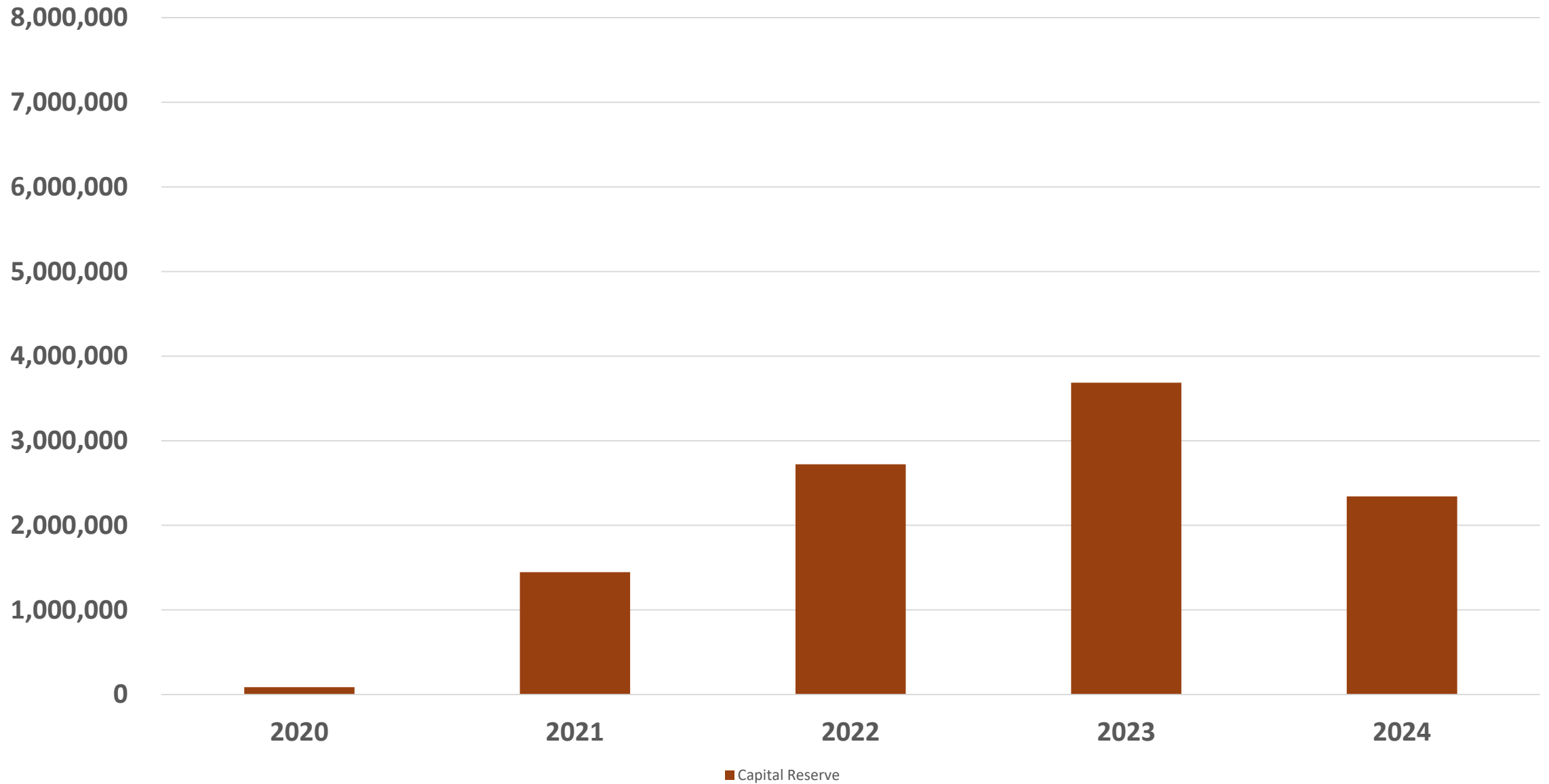


CALEDONIA-MUMFORD

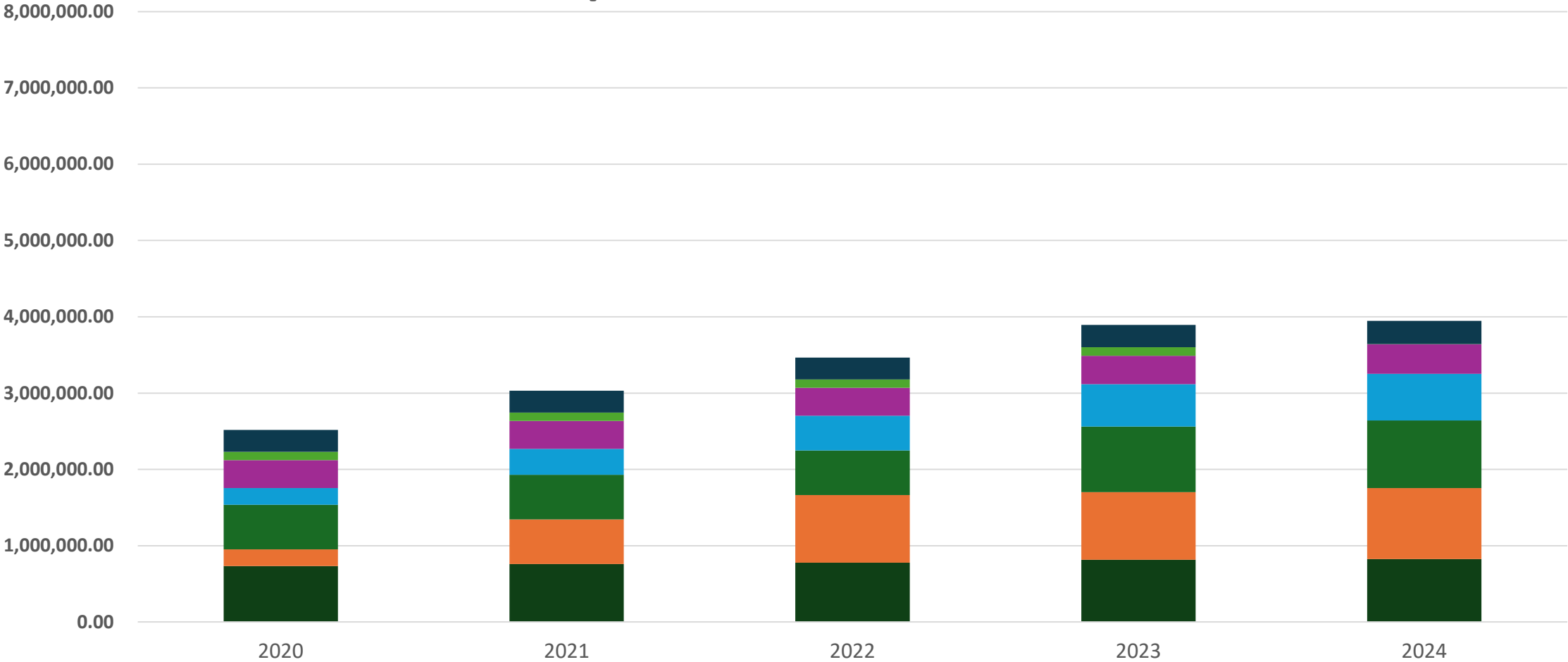
RAIDERS

Cal-Mum 25-26 Budget Summary				
Multi Year Cat	2024-2025 Budget	2025-2026 Budget	\$ YOY Change	% YOY Change
Transfer to Debt Service (V) Fund	\$ 972,501	\$ 1,221,277	\$ 248,776	25.58%
Benefits - Health Ins	\$ 2,624,477	\$ 2,825,038	\$ 200,561	7.64%
Special Ed Tuition	\$ 621,033	\$ 819,283	\$ 198,250	31.92%
Contractual	\$ 895,030	\$ 1,043,705	\$ 148,675	16.61%
BOCES	\$ 2,901,608	\$ 3,010,517	\$ 108,909	3.75%
Certified Salary	\$ 7,184,205	\$ 7,283,951	\$ 99,746	1.39%
Non-Certified Salary	\$ 2,164,371	\$ 2,220,509	\$ 56,138	2.59%
Legal Fees	\$ 4,000	\$ 36,000	\$ 32,000	800.00%
Benefits - ERS	\$ 285,000	\$ 310,000	\$ 25,000	8.77%
Benefits - FICA	\$ 711,143	\$ 722,835	\$ 11,692	1.64%
Utilities - Other	\$ 23,294	\$ 33,326	\$ 10,032	43.07%
Supplies	\$ 529,843	\$ 537,743	\$ 7,900	1.49%
Financial Audit Fees	\$ 21,500	\$ 24,000	\$ 2,500	11.63%
Utilities - Electric	\$ 284,321	\$ 284,846	\$ 525	0.18%
Utilities - Natural Gas	\$ 110,093	\$ 110,408	\$ 315	0.29%
Benefits - Workers Comp	\$ 81,000	\$ 81,000	\$ -	0.00%
Benefits - UI	\$ 5,000	\$ 5,000	\$ -	0.00%
Transfer to Special Aid (F) Fund	\$ 55,000	\$ 55,000	\$ -	0.00%
Textbooks	\$ 45,115	\$ 45,115	\$ -	0.00%
Benefits - Disability	\$ 13,000	\$ 13,000	\$ -	0.00%
Transfer to Capital (H) Fund	\$ 100,000	\$ 100,000	\$ -	0.00%
Equipment	\$ 64,594	\$ 64,594	\$ -	0.00%
Benefits - TRS	\$ 809,857	\$ 788,531	\$ (21,326)	-2.63%
Appropriated Fund Balance	\$ 100,000	\$ 25,000	\$ (75,000)	-75.00%
Grand Total	\$ 20,605,985	\$ 21,660,678	\$ 1,054,693	5.12%

Cal-Mum Capital Reserve History



Operational Reserves



- Unassigned Fund Balance

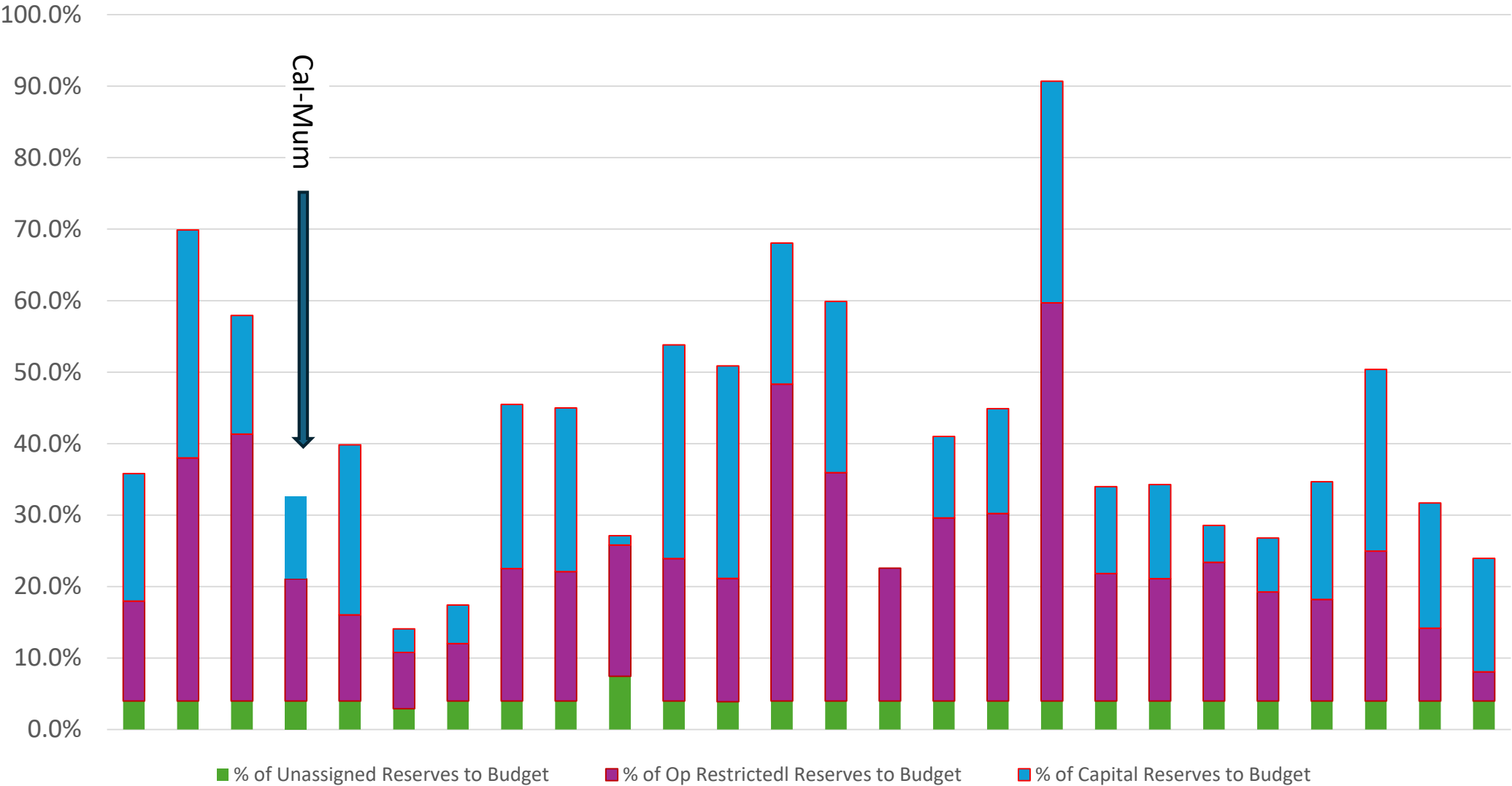
■ Reserve for Teachers Retirement System Contributions

■ Reserve for Employee Benefits and Accrued Liabilities
- Unemployment Insurance Reserve

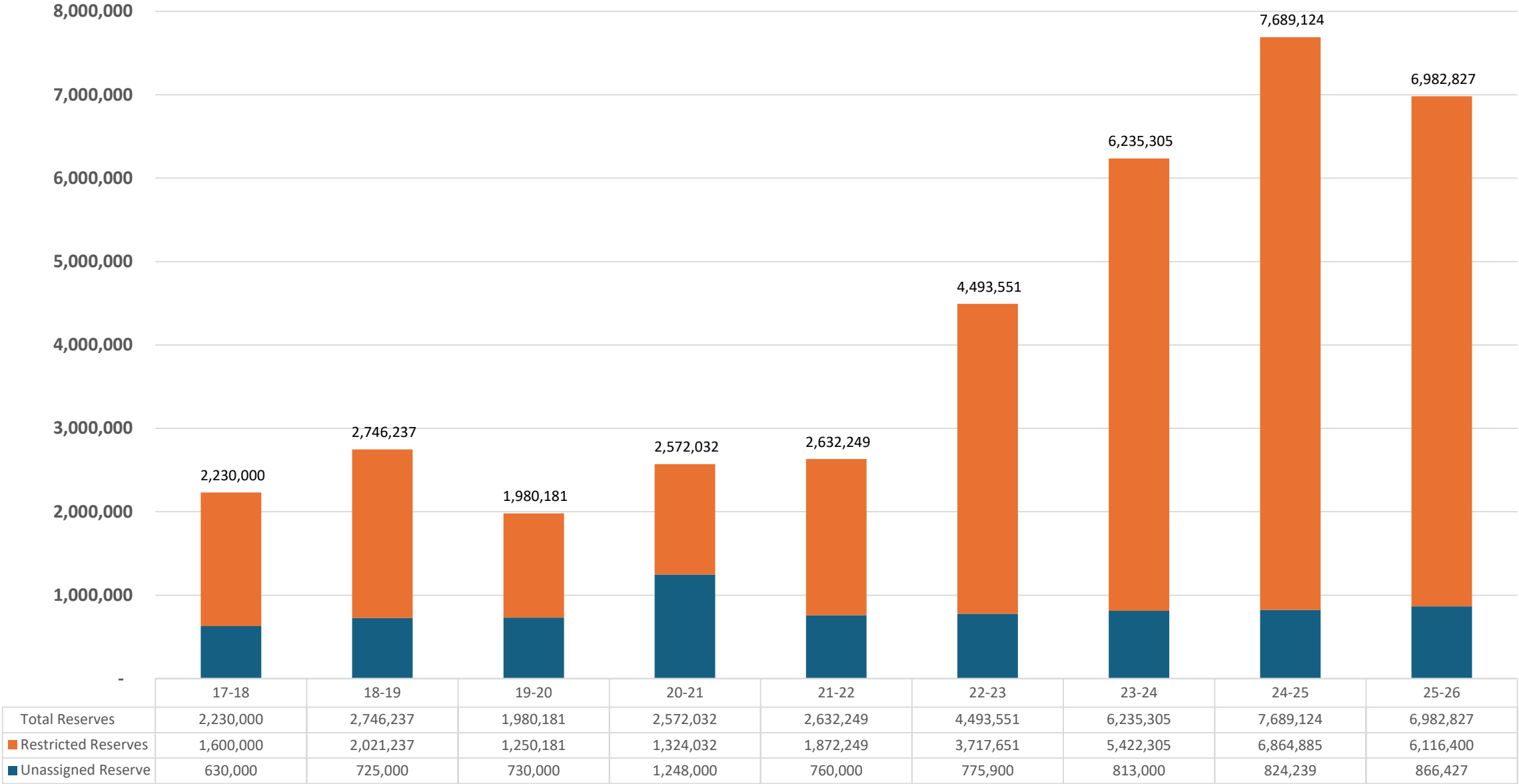
■ Reserve For Property Loss
- Reserve for State and Local Retirement System Contributions

■ Reserve For Tax Certiorari

2023-2024 Reserves Levels



Cal-Mum Reserve History



What happens if the economy slows?

