

CALEDONIA-MUMFORD CENTRAL SCHOOL DISTRICT

Special Publication on the 2025-26 Proposed Budget

CAL-MUM CHRONICLE



2025-26 Budget Vote - June 17, 2025, 12:00 p.m. to 9:00 p.m. at the District Office

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On May 23rd, in a special meeting, the Board of Education adopted a revised budget for the 2025-2026 school year. To ensure a path forward, the Board of Education has committed to using reserve funds to offset revenue and set a 0% tax levy increase for the 2025-2026 budget. The budget of \$21,660,678 remains mission-focused and ensures that every Raider receives high-quality instruction and opportunities to connect with their school beyond the classroom. The Board of Education also voted to place a second proposition on the ballot for voter approval. In the second proposition, we are asking voters to approve the use of funds from the 2023 Vehicle and Equipment Reserve to purchase a school bus. Approving both the budget and the use of the reserve to purchase a school bus will have zero impact on the tax levy.

The Board of Education asked for a tax increase in the first proposal knowing that two things are true: key cost drivers such as salaries, benefits, transportation, and utilities are escalating and addressing those pressures without a levy increase requires drawing from reserves, which is a finite strategy. The Board is using the reserves as a short-term tool — not a long-term solution. We must work alongside the community in the coming months to build a more sustainable path to preserve program quality and financial stability in future budgets.

Cal-Mum Calendar

June 10

Public Budget Hearing
M/HS Chorus Room
7:00 p.m.

June 17

District Budget Vote
District Office
12:00 p.m. - 9:00 p.m.

2025-2026 Budget at a Glance

Proposed Budget	\$21,660,678
Proposed Increase	5.12%
Proposed Levy Increase	0.00%
Projected Tax Increase for Homeowners	\$0.00

Voting will take place in the District Office, located on Freeman Drive, from 12:00 p.m. to 9:00 p.m. on June 17th, 2025. Those who would like an absentee ballot may request one by contacting the District Clerk, Sue Voos, at 585-538-3400 between the hours of 8:00 a.m. and 4:30 p.m. prior to June 16th, 2025. Completed absentee ballots must be received in the District Office by 5:00 p.m. on June 17th, 2025.

If this proposal is not successful, we will have to operate under a contingent budget. Under a contingent budget (also known as an austerity budget), the laws in the State of New York will govern how money is spent and how we partner with our community. A 0% tax levy increase and a commitment to address future budget development with community input is our path forward. I am certain, together, we will ensure a high-quality educational experience for every Raider.

Thank you for your continued support,

Rebekah Chenaille, Ed.D.
Superintendent of Schools





Junior Achievement



Pre-K Grand Prix Race



Camp Raider 2025



ES Ukulele Club



M/HS Champion Award



Middle School Play: *Kokonut High*



8th Grade Washington DC Trip



Spring Blood Drive



Elementary STEAM Day 2025

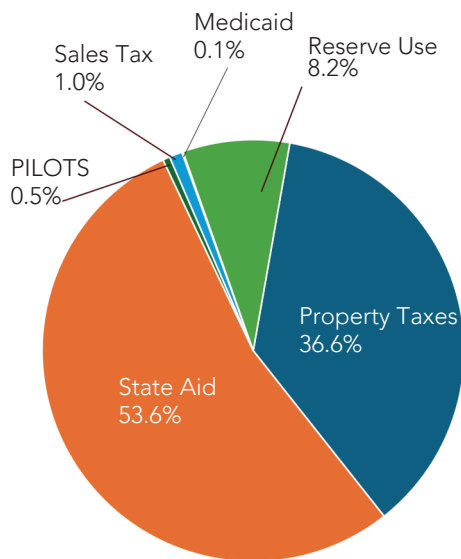


Where Do Your Tax Dollars Go?

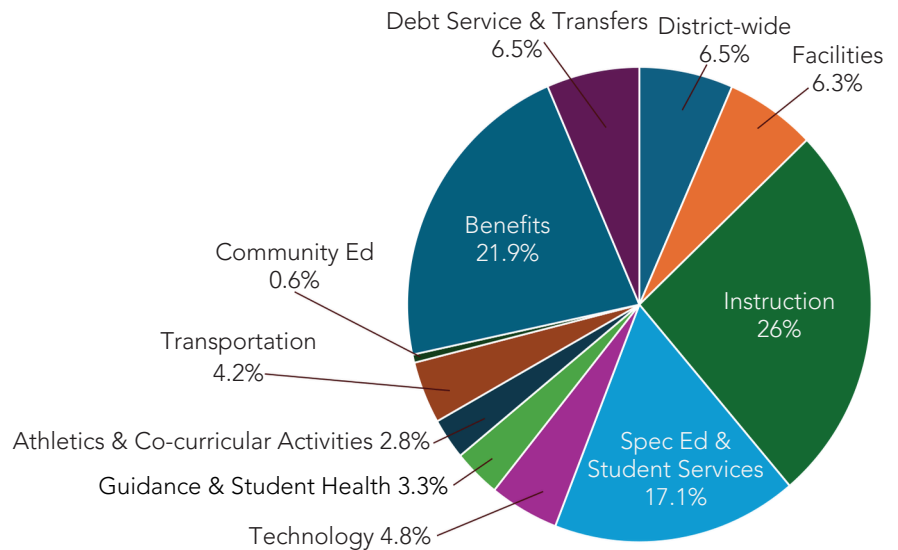
Projected Revenues

	2024-25 Budget	Proposed 2025-26 Budget	Percent of 2025-26 Budget	Percent Increase
Property Taxes	\$ 7,923,478	\$ 7,923,478	36.6%	0.00%
State Aid	\$ 11,033,646	\$ 11,614,019	53.6%	5.26%
PILOT Payments	\$ 88,361	\$ 117,378	0.5%	32.84%
Sales Tax	\$ 195,000	\$ 215,000	1.0%	10.26%
Medicaid	\$ 20,000	\$ 20,000	0.1%	0.00%
Reserve Use	\$ 1,345,500	\$ 1,770,803	8.2%	31.61%
Total	\$ 20,605,985	\$ 21,660,678	100.00%	5.12%

Revenue



Appropriations



Projected Appropriations

	2024-25 Budget	Proposed 2025-26 Budget	Percent of Budget	Percent Increase
District-wide	\$ 1,236,308	\$ 1,414,927	6.5%	14.45%
Facilities	\$ 1,384,488	\$ 1,362,549	6.3%	-1.58%
Instruction	\$ 5,545,704	\$ 5,626,625	26.0%	1.46%
Special Education and Student Services	\$ 3,495,693	\$ 3,704,861	17.1%	5.98%
Technology	\$ 954,382	\$ 1,048,560	4.8%	9.87%
Guidance and Student Health	\$ 716,229	\$ 712,533	3.3%	-0.52%
Athletics & Co-curricular Activities	\$ 534,234	\$ 606,482	2.8%	13.52%
Transportation	\$ 861,819	\$ 917,155	4.2%	6.42%
Community Ed	\$ 120,150	\$ 120,305	0.6%	0.13%
Benefits	\$ 4,529,477	\$ 4,745,404	21.9%	4.77%
Debt Service & Transfers	\$ 1,227,501	\$ 1,401,277	6.5%	14.16%
Total	\$ 20,605,985	\$ 21,660,678	100.0%	5.12%

Proposed 2025-2026 Three Part Budget Summary

	Budget 2024-25	Budget 2025-26	Percentage of 2025-26 Budget
Administrative Component			
Board of Education	\$ 16,618	\$ 27,378	1.0%
Central Administration	\$ 269,678	\$ 248,610	9.0%
Finance	\$ 267,777	\$ 333,091	12.1%
Staff	\$ 92,641	\$ 103,417	3.8%
Central Services	\$ 226,500	\$ 318,743	11.6%
Special Items	\$ 276,379	\$ 298,140	10.8%
Instruct. Admin and Improvement	\$ 622,678	\$ 669,687	24.3%
Special Education Program	\$ 37,265	\$ 38,022	1.4%
Employee Benefits	\$ 612,368	\$ 714,188	26.0%
	\$ 2,421,904	\$ 2,751,276	100.0%

	Budget 2024-25	Budget 2025-26	Percentage of 2025-26 Budget
Program Component			
Teaching Regular Schools	\$ 4,923,026	\$ 4,956,938	31.5%
Special Education Program	\$ 2,658,224	\$ 2,782,959	17.7%
Occupational Education	\$ 599,752	\$ 674,440	4.3%
Teaching Special Schools	\$ 1,337	\$ 745	0.0%
Instructional Media	\$ 1,153,497	\$ 1,257,255	8.0%
Pupil Personnel	\$ 1,253,727	\$ 1,321,112	8.4%
Pupil Transportation	\$ 971,819	\$ 1,027,155	6.5%
Community Services	\$ 10,150	\$ 10,305	0.1%
Employee Benefits	\$ 3,506,799	\$ 3,695,789	23.5%
	\$ 15,078,799	\$ 15,726,698	100.0%

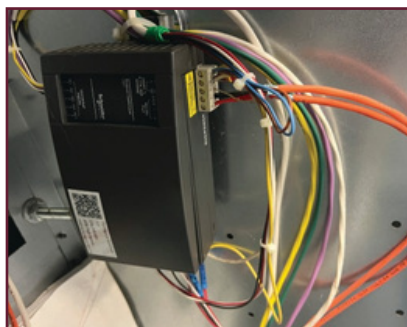
	Budget 2024-25	Budget 2025-26	Percentage of 2025-26 Budget
Capital Component			
Central Services	\$ 1,384,488	\$ 1,362,549	42.8%
Special Items	\$ 83,451	\$ 83,451	2.6%
Employee Benefits	\$ 410,309	\$ 335,426	10.5%
Debt Service & Transfers	\$ 1,227,501	\$ 1,401,277	44.0%
	\$ 3,105,749	\$ 3,182,703	100.0%

Grand Total Budget	\$ 20,605,984	\$ 21,660,678	
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For more information on the District's budget, please visit www.cal-mum.org

Capital Outlay Project

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



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



Caledonia-Mumford Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024- 25 School Year	Budget Proposed for the 2025- 26 School Year	Contingency Budget Cap* 2025-26 School Year
Total budgeted amount Increase/Decrease from the 2024-2025 School Year	\$ 20,605,985	\$ 21,660,678	\$ 21,446,084
Percentage increase in each Proposed Budget		\$ 1,054,693	\$ 840,099
Change in Consumer Price Index		5.12%	4.08%
		2.95%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 7,923,478	\$ 7,923,478	
B. Levy to Support Library Debit, if Applicable	\$ -	\$ -	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 7,923,478	\$ 7,923,478	\$ 7,923,478
F. Permissible Exclusions to the School Tax Levy Limit	\$ 183,369	\$ 182,949	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$ 7,740,650	\$ 7,922,834	
H. Total Proposed Tax Levy for School Purpose, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)	\$ 7,740,109	\$ 7,740,529	
I. Difference: (G - H); (Negative Value Requires 60% Voter Approval - See Note Below Regarding Separate Propositions **)	\$ 541	\$ 182,305	\$ -
Administrative component	\$ 2,421,904	\$ 2,751,276	\$ 2,538,581
Program component	\$ 15,078,331	\$ 15,726,698	\$ 15,841,279
Capital component	\$ 3,105,749	\$ 3,182,703	\$ 3,066,223
* Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.			
1) All equipment and other non-contingent expenses have been removed pursuant with Section 2023 of Education Law.			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible Purchase of one vehicle to transport children using Capital for exclusion and may affect voter approval requirements)	Description		Amount
	Purchase of one vehicle to transport children using Capital Reserve Funds		\$200,000
			Under the Budget Proposed for the 2025-26 School Year
Estimated Basic STAR Exemption Savings ¹			\$452
¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

Tax Bills for Typical STAR Homeowners

	2024-25	2025-26
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



Reserves: Strengthening Our Financial Future

In December 2024, the New York State Comptroller’s Office released its audit of the Caledonia-Mumford Central School District’s financial management practices. While the report acknowledged the District’s strong fiscal position and responsible stewardship of public funds, it also included recommendations and corrective actions regarding the levels of our reserve funds and fund balance.

The audit covered a time of unprecedented fiscal growth driven by a sudden influx of one-time Federal and State grant funding. From the 2021–22 through the 2023–24 school years, the District strategically utilized grant awards to offset general fund expenditures, which positively impacted reserve balances through careful supplanting. This intentional approach allowed the District to preserve local funds while continuing to deliver high-quality programs and services.

Itemized Breakdown of Reserve Increase

Grants	Total	Notes
ELC from Livingston County	\$126,030.00	Grant funded from Livingston County that was used to purchase staff and student laptops.
UPK	\$189,566.00	This grant was increased from \$61,177 to \$155,960 in both 22/23 and 23/24 due to the Override Conversion Waiver
Emergency Connectivity Funds	\$103,600.00	This grant was awarded to fund teacher laptops and student Chromebooks.
ARP IDEA 611	\$39,663.00	Emergency Stimulus Funds - Sunset in September 2024
ARP IDEA 619	\$4,416.00	Emergency Stimulus Funds - Sunset in September 2023
CRRSA	\$728,416.00	Emergency Stimulus Funds - Sunset in September 2024
ARP 90%	\$948,794.00	Emergency Stimulus Funds - Sunset in September 2024
ARP Summer	\$129,167.00	Emergency Stimulus Funds - Sunset in September 2024
ARP After School	\$129,167.00	Emergency Stimulus Funds - Sunset in September 2024
ARP 5%	\$645,814.00	Emergency Stimulus Funds - Sunset in September 2024
Interest from Investments	\$440,627.71	Interest rates substantially increased on Treasury Bills in 22/23 and 23/24 so Cal-Mum invested in these bills rather than Certified Deposits.
Total	\$3,485,260.71	

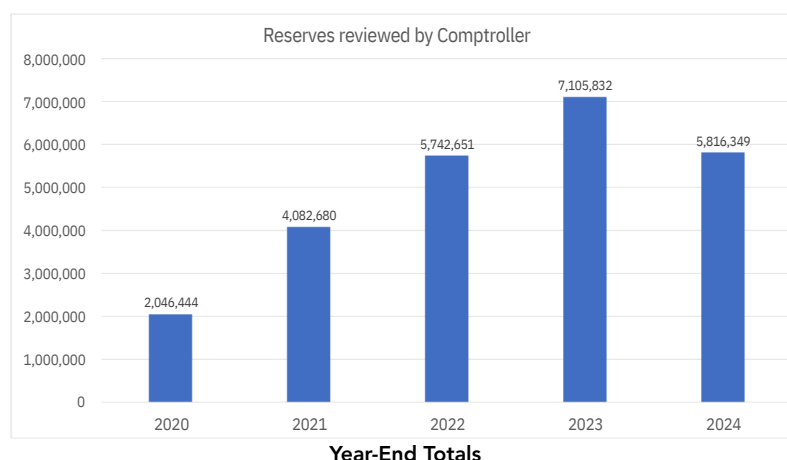
Reserve accounts are responsible for providing financial support to specific District operations and initiatives. As such, the \$3,485,260 in grant revenue was deposited into several different reserve accounts. The table below shows exactly how each reserve account was impacted.

Reserve Account	2020	2021	2022	2023	2024
Unemployment Insurance Reserve	\$216,811	\$583,698	\$884,707	\$888,580	\$930,021
Reserve for State and Local Retirement System Contributions	\$584,114	\$584,358	\$585,048	\$857,333	\$886,359
Reserve for Teachers Retirement System Contributions	\$220,600	\$340,600	\$455,600	\$554,772	\$611,492
Reserve For Property Loss	\$366,083	\$366,449	\$366,945	\$373,702	\$388,884
Reserve For Tax Certiorari	\$108,733	\$108,799	\$108,846	\$111,126	\$153
Reserve for Employee Benefits and Accrued Liabilities	\$286,840	\$287,127	\$287,483	\$292,972	\$304,874
Capital Reserve	\$89,068	\$1,446,621	\$2,722,904	\$3,687,347	\$2,342,569
Debt Service	\$174,195	\$365,028	\$331,118	\$340,000	\$351,997
Total	\$2,046,444	\$4,082,680	\$5,742,651	\$7,105,832	\$5,816,349

Reserves: Strengthening Our Financial Future

From July 1, 2020 through June 30, 2024, the District generated \$781,456 in interest income through strategic financial management. This included \$440,627 from investments in U.S. Treasury Bills during a period of historically high interest rates, and \$340,829 from interest earned on reserve accounts. Increasing reserve balances not only enhances the District's long-term financial stability, but also leverages the compounding benefits of interest-bearing accounts. Simply put, the more the District prudently deposits into reserves, the more it earns—enabling growth of financial resources without raising taxes. In this case, non-tax-levy funds were strategically deposited into reserves, which then accrued interest, allowing the District to further increase its reserve accounts at no cost to the taxpayer. The figure below details the \$340,829 in interest earned across reserve accounts.

Interest Generated per Reserve	Total
Capital Reserve	\$213,533
Tax Certiorari Reserve	\$6,705
Property Loss	\$22,801
Unemployment	\$46,003
Vehicle & Equipment	\$423
EBLAR	\$18,012
ERS	\$33,352
Total	\$340,829



Addressing the Comptroller's Report

Response to NYS Comptroller's Audit – Key Actions and Context

- The District received commendation for its strong fiscal position and responsible financial stewardship.
- The audit focused on reserve fund levels and fund balance—recommending corrective actions to improve alignment and oversight.
- The audit period (2021–22 through 2023–24) coincided with an unprecedented influx of one-time federal and State grant funding.
- The District strategically supplanted general fund expenditures using these grants—preserving local funds and increasing reserves.
- Total increase to fund balance from grants: \$3,485,260 (one-time funds).
- All funds were managed with long-term sustainability in mind—supporting programs while planning for post-grant fiscal stability.
- Compared to some other reserves, The Unemployment Insurance Reserve provides a flexible account where funds can be used for uncertainties or changing priorities. During the influx of Federal money, auditors recommended the use of this reserve.

Corrective Actions and Proactive Steps

- Develop a formal Reserve Fund Plan to guide future allocations and maintain appropriate reserve levels.
- Align future budgets more closely with actual expenditure trends to ensure accurate fund balance projections.
- Maintain transparency with the community through ongoing communication and financial reporting.
- Emphasize that reserve levels were built prudently and intentionally to:
 - Protect educational programs and services
 - Provide a buffer against economic uncertainty
 - Minimize the risk of sudden tax increases

Board of Education Elizabeth Doll, President John Bickford, Vice-President Michael Balonek Elizabeth Dietrich Rebecca McNear Margaret Roll Arnie Rychlicki Superintendent of Schools Rebekah Chenaille	Caledonia-Mumford Central School 99 North St. Caledonia, NY 14423 585-538-3400 www.cal-mum.org ***ECRWSS Postal Customer	Non-Profit Org. U.S. Postage PAID Permit No. #15 Avon, NY 14414
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Budget Vote

12:00 p.m. - 9:00 p.m.
June 17, 2025
District Office

** NOTE: Parking will be available on Freeman Drive



What You'll See on the Ballot

PROPOSITION #1	2025-26 Budget
To adopt the proposed budget of expenditures for the fiscal year 2025-2026 in the amount of \$21,660,678 and for the purposes shown in the statement of estimated expenditures adopted by the Board of Education, be one and the same, hereby is approved and the amount thereof shall be raised by a levy of a tax upon the taxable property of the school district. Adoption of this proposition will not cause an increase to the tax levy. ☐ YES ☐ NO	
PROPOSITION #2	Bus Resolution
RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to purchase a 66-passenger school bus for student transportation at an aggregate maximum cost not to exceed of \$200,000, inclusive of trade in value, with such sum or so much thereof as may be necessary to be raised by an expenditure of \$200,000 from the District's existing 2023 Vehicle/Equipment Reserve established by the voters on the District of May 16, 2023, and it is further resolved that the Board of Education shall be authorized to enter into purchase contracts for this school bus on terms satisfactory to the Board of Education. Adoption of this proposition will not cause an increase to the tax levy. ☐ YES ☐ NO	

Voter Eligibility

1. A citizen of the United States
2. Eighteen (18) years of age
3. A resident within the District for a period of thirty (30) days preceding the date of the vote

Absentee Ballot

If you are unable to vote in person on June 17, 2025, you may request an absentee ballot application by contacting the District Clerk, Susan Voos, at 585-538-3400.