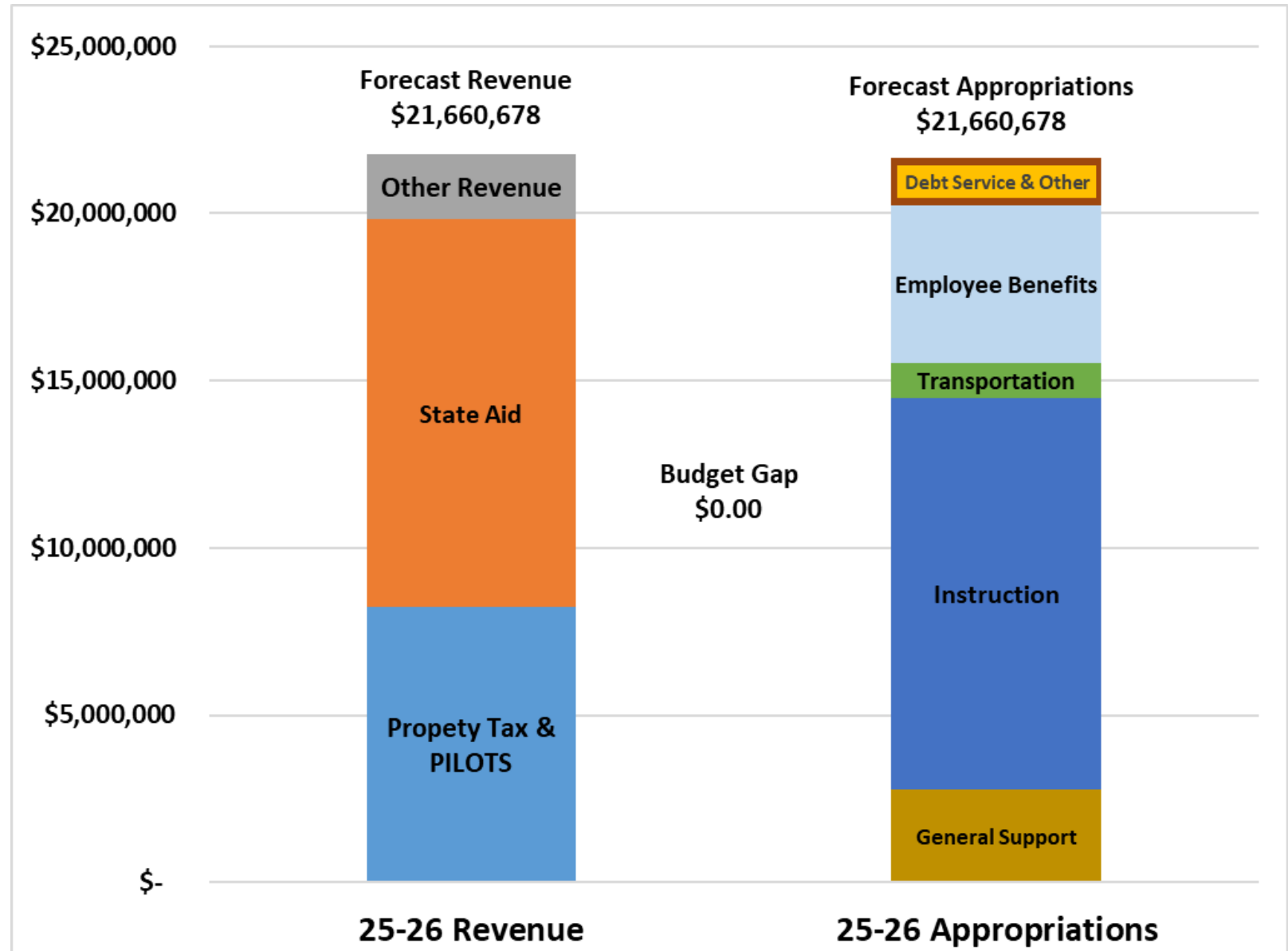




**Caledonia-Mumford CSD
2025-2026 Budget**



**Balanced
Budget
Proposal -
\$21,660,678**



Refinement to Appropriations

- **Eliminate STEM Teacher at M/HS**
- **Eliminate AIS Position**
- **Eliminate Strength and Conditioning Coach**
- **Reduce summer curriculum expenditures**
- **Maintain Technology Budget**
- **Maintain Facilities Budget**
- **Defer Parking Lot Sealing**
- **Reduce Grant Writing CoSer**
- **Maintain current number of lunch monitors**

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

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%

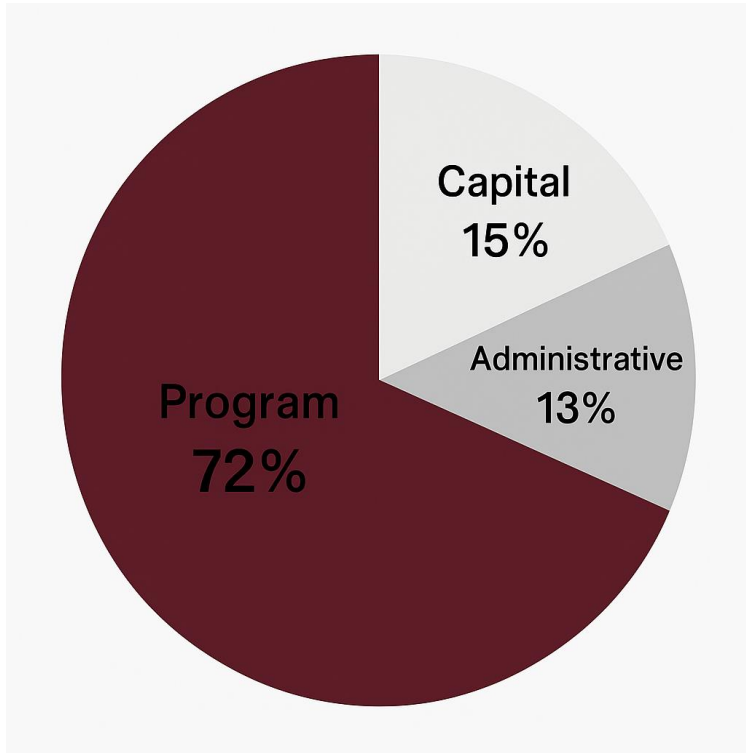
Revenue Sources (Original)

	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%



CALEDONIA-MUMFORD

RAIDERS

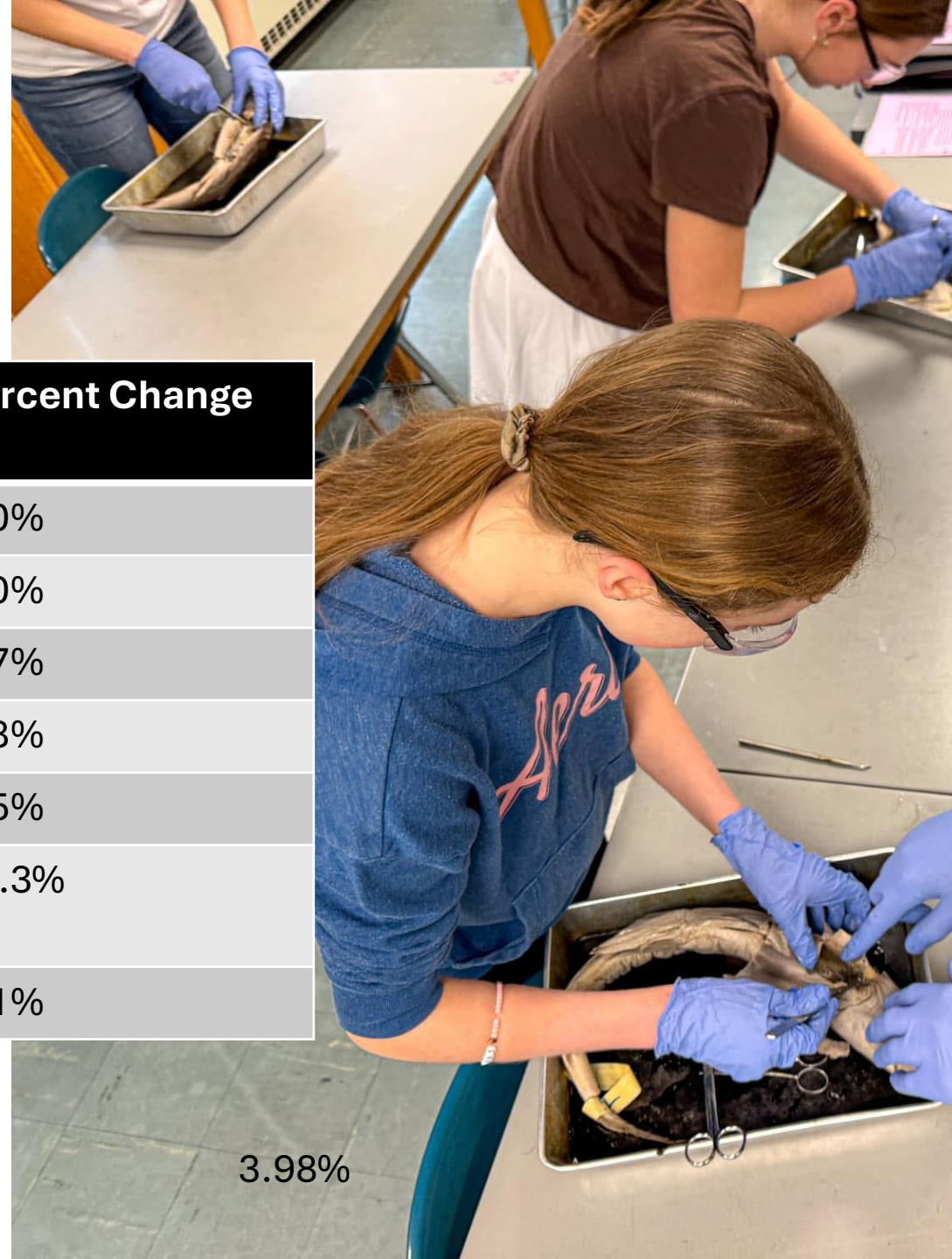


Three Part Budget

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

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

**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

2025-26 Property Tax Report Card

Cal-Mum School District

Contact Person: Brennen Colwell

Telephone Number: 585 538 3400

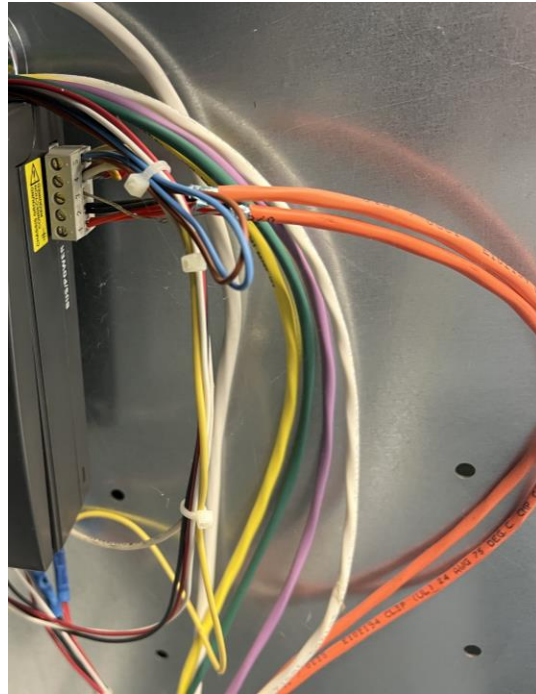
		Budgeted	Proposed Budget
		2024-25	2025-26
		(A)	(B)
Total Budgeted Amount, not Including Separate Propositions		20,605,985	21,660,678
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		7,923,478	7,923,478

Property Tax Report Card

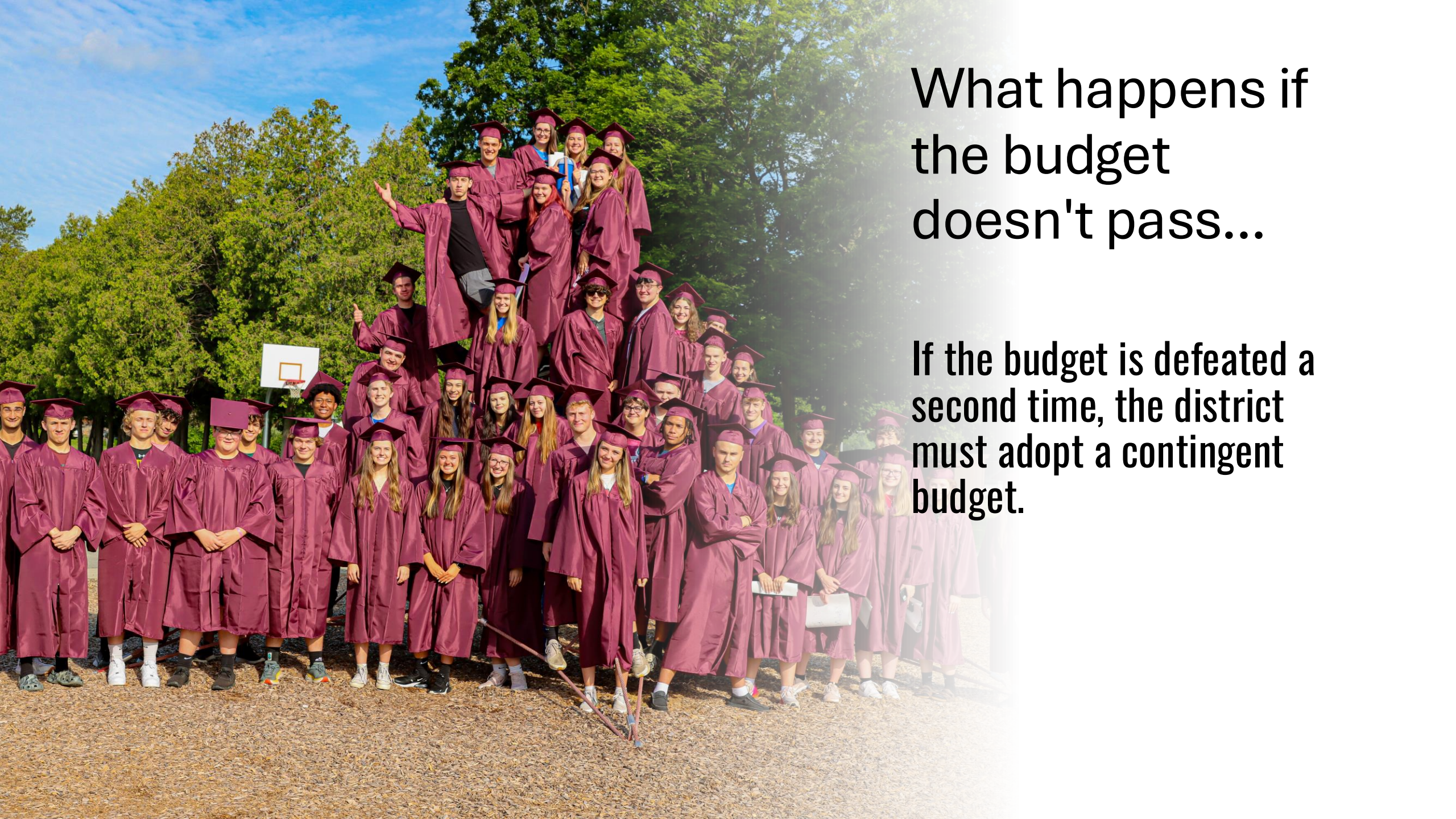
- Lists the current and proposed school budget
- Details the proposed levy
- Highlights that the levy increase is below the tax cap levy threshold
- Shows the current and estimated year end balances of the school's reserve funds.

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



What happens if
the budget
doesn't pass...

If the budget is defeated a
second time, the district
must adopt a contingent
budget.



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.

Save the Date

June 17th

Budget Vote





CALEDONIA-MUMFORD

R A I D E R S

2025-2026

Budget Information

CLICK HERE

HOME OF CHAMPIONS

Reference Slides

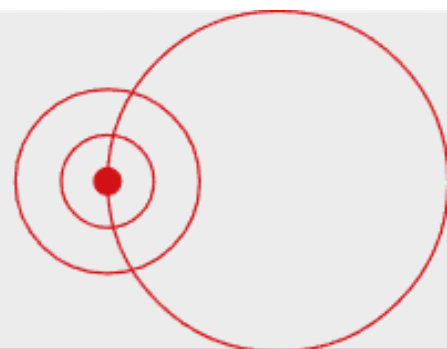
Cal-Mum 25-26 Budget Summary				
Multi Year Cat	2024-2025 Budget	2025-2026 Budget	\$ YOY Change	% YOY Change
Transfer to Debt Service (V) Fund	\$ 972,501	\$ 1,221,277	\$ 248,776	25.58%
Benefits - Health Ins	\$ 2,624,477	\$ 2,825,038	\$ 200,561	7.64%
Special Ed Tuition	\$ 621,033	\$ 819,283	\$ 198,250	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%



Column Header	Definition	Example: Field
Facility Type	The name of the school space being rented.	Field
Estimated Annual Operating Cost (\$)	The total yearly cost to operate, clean, light, heat, maintain the facility. Estimated using past utility bills, cleaning supply costs, groundskeeping, etc.	\$12,000/year
Annual Hours of Use	Estimated number of hours per year the space is used (instruction + community use). Based on scheduling data/logs.	900 hours/year
Hourly Custodial Rate (\$)	Hourly wage (including benefits) for custodians when they work beyond contracted hours (e.g., overtime or weekend work).	\$35/hour
Avg Custodial Hours per Use	Average number of hours custodians are present per facility use (includes setup, cleanup).	1.0 hour
Administrative Overhead (%)	Extra cost to cover admin tasks like scheduling, insurance verification, billing, and staff coordination. Applied as a % markup.	10%

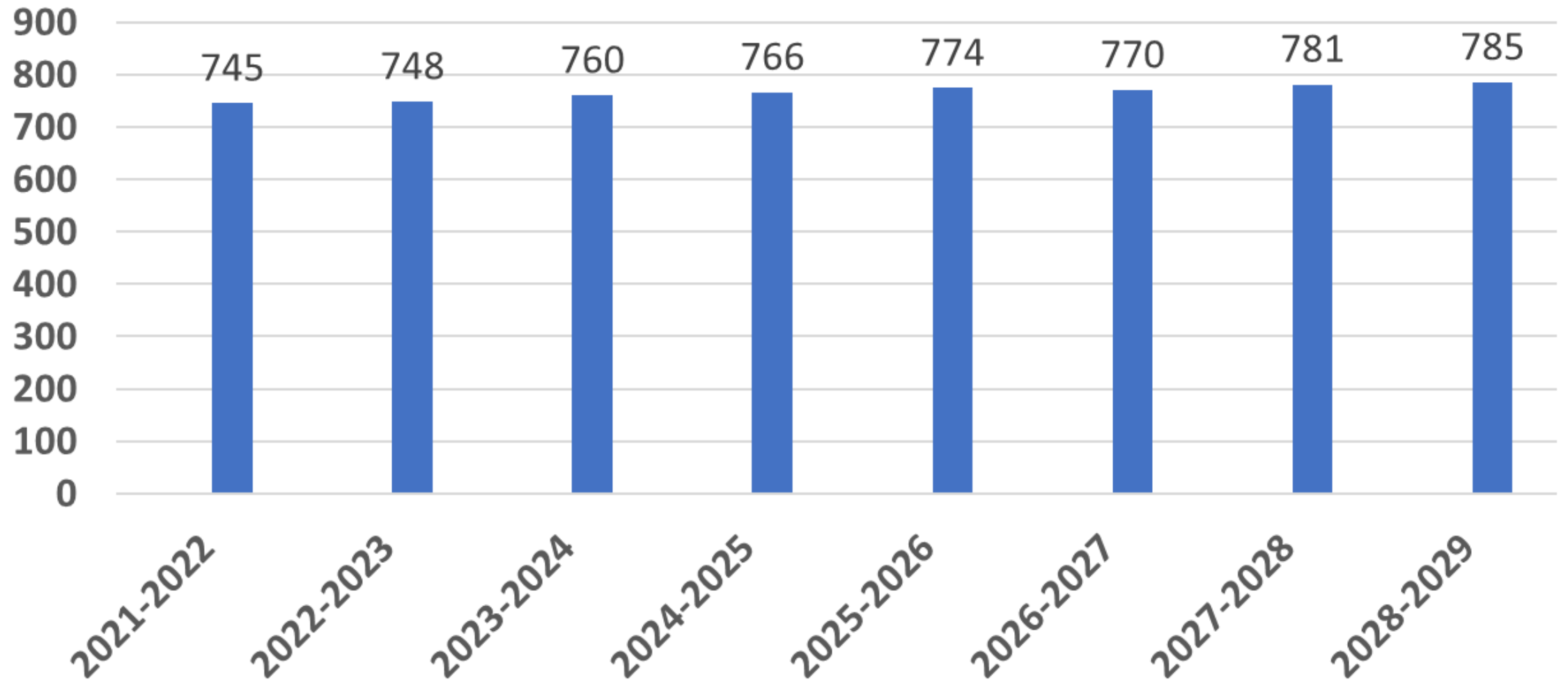
Facility Type	Annual Operating Cost (\$)	Annual Hours of Use	Hourly Custodial Rate (\$)	Avg Custodial Hours per Use	Administrative Overhead (%)	Hourly Operating Cost (\$)	Custodial Cost per Hour (\$)	Total Hourly Cost Before Admin (\$)	Final Hourly Rate (\$)
Formula	Estimated	Estimated	Contractual (Projected)	Estimated	Estimated	Estimated Annual Operating Cost ÷ Annual Hours of Use	Hourly Custodial Rate × Avg Custodial Hours per Use	Hourly Operating Cost + Custodial Cost per Hour	Total Hourly Cost Before Admin × (1 + Administrative Overhead %)
Gymnasium	\$18,000.00	1000	\$35.00	1	10	\$18.00	\$35.00	\$53.00	\$58.30
Auditorium	\$22,000.00	800	\$35.00	1.5	10	\$27.50	\$52.50	\$80.00	\$88.00
Cafeteria	\$15,000.00	1200	\$35.00	1	10	\$12.50	\$35.00	\$47.50	\$52.25
Classroom	\$8,000.00	1500	\$35.00	0.5	10	\$5.33	\$17.50	\$22.83	\$25.12
Field	\$12,000.00	900	\$35.00	1	10	\$13.33	\$35.00	\$48.33	\$53.17

Utilize a Standardized Evaluation Framework



Criteria	Guiding Question
Legality	Is the expense legally required or explicitly permitted by law (i.e., textbooks, transportation under existing mileage limits, existing contracts)?
Instructional Necessity	Is the expense essential to maintain core educational services or programs (i.e., not enrichment or discretionary)?
Property/Health/Safety	Does the expense support safety, security, or preservation of district facilities and assets?
Community Precedent	Was this expense funded in prior years under similar budget conditions and considered essential?

Cal-Mum Enrollment History and Forecast



15 Year Student Enrollment & Teacher Count

Year	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Pre-K	30	43	39	44	40	46	31	50	32	42	52	37	39	40	41	31
K	52	59	70	53	64	46	62	45	64	49	64	68	55	56	60	60
1	45	50	57	70	56	63	47	64	52	63	49	59	64	58	57	60
2	65	49	53	57	68	53	59	45	66	53	62	47	59	68	56	57
3	72	68	56	55	62	66	55	60	45	65	54	69	47	61	66	55
4	85	68	73	57	50	59	65	55	64	48	63	52	69	48	61	69
5	62	85	72	70	56	51	53	63	57	66	51	61	51	67	49	61
6	67	65	88	70	74	57	48	55	65	58	67	52	61	55	68	49
7	75	70	62	83	74	71	55	49	55	68	60	66	53	58	57	70
8	79	74	69	61	81	71	71	52	55	56	64	56	65	55	57	61
9	81	86	73	67	67	84	67	67	58	54	53	62	57	68	51	58
10	78	74	80	73	65	64	84	64	65	56	54	53	61	58	68	49
11	85	81	76	76	68	59	61	81	64	68	52	50	55	59	56	66
12	87	86	80	80	76	74	59	57	80	62	62	50	51	49	56	51
K-12 Enroll	933	915	909	872	861	818	786	757	790	766	755	745	748	760	762	766
PreK-12 Enroll	963	958	948	916	901	864	817	807	822	808	807	782	787	800	803	797
Teacher Count	95	88	87	81	82	81	81	83	83	84	81	80	79	79	79	80

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

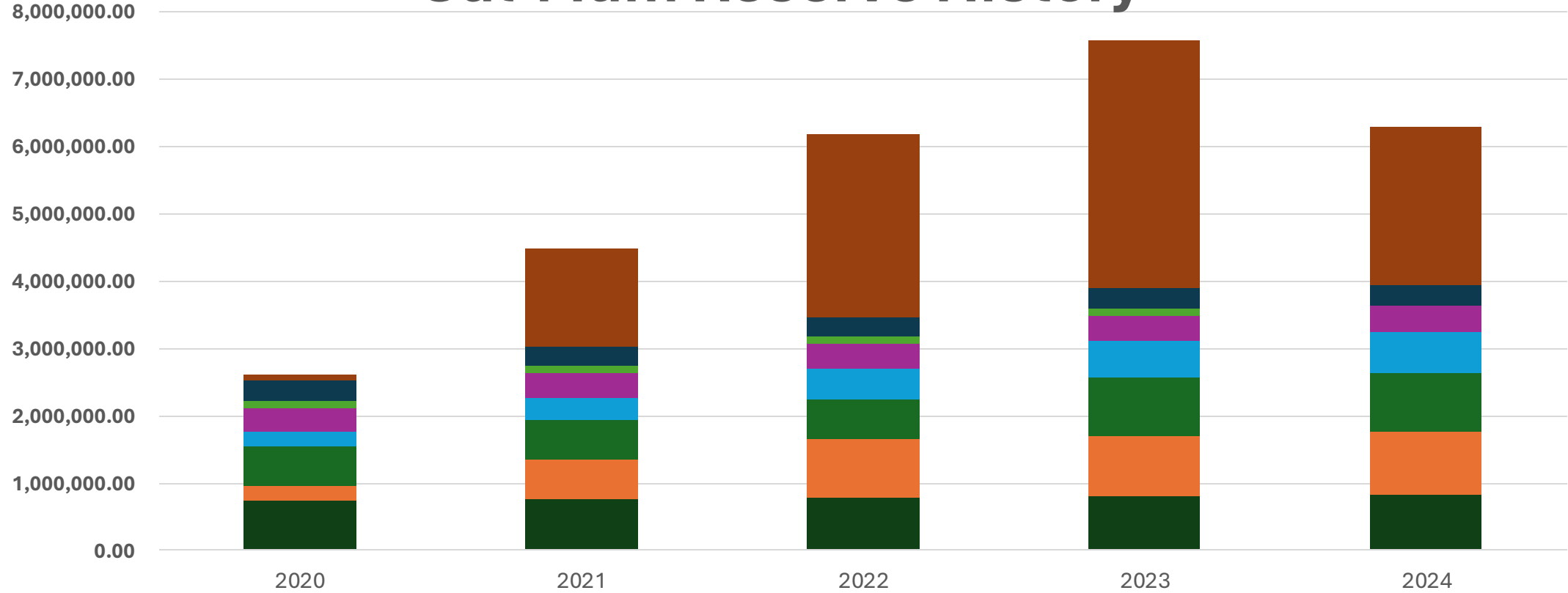
Learn...Lead...Inspire

Reserves

- Reserves are saving accounts provided to schools under both Municipal and Education Law

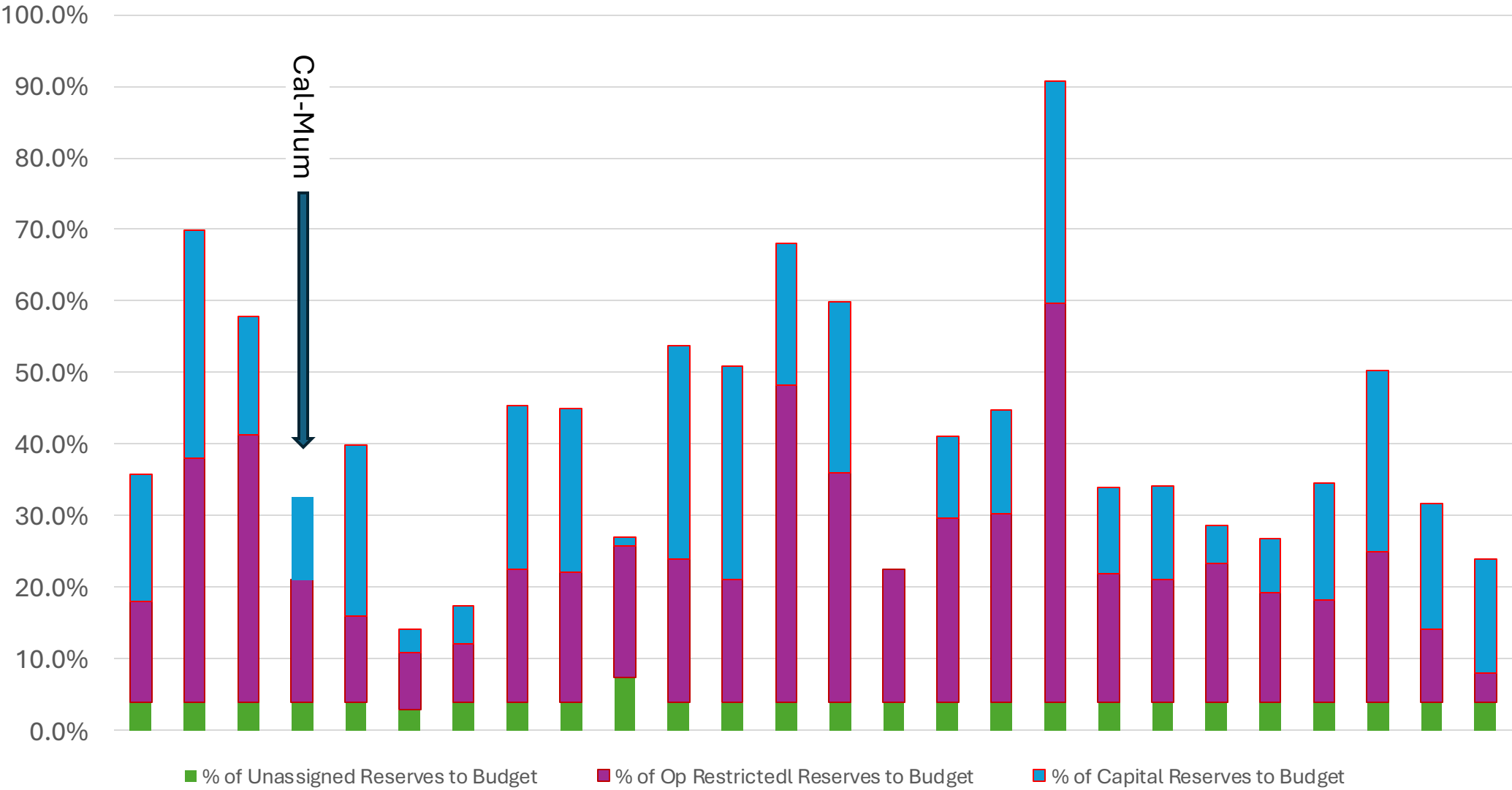


Cal-Mum Reserve History



- Unassigned Fund Balance
- Reserve for State and Local Retirement System Contributions
- Reserve For Property Loss
- Reserve for Employee Benefits and Accrued Liabilities
- Unemployment Insurance Reserve
- Reserve for Teachers Retirement System Contributions
- Reserve For Tax Certiorari
- Capital Reserve

2023-2024 Reserves Levels



Livingston County Schools Only



2025 Construction Costs for New Space

(Renovation of existing space is even more expensive according to Campus)

Building Subsystems	Cost per square foot new construction	Percent of Total Cost	Expected Useful Life (years)	Lifecycle Cost (\$/yr)
Foundation, Exterior Walls & Structural Shell	\$160.00	31.0%	70	\$2.29
Roof	\$37.50	7.3%	25	\$1.50
Finishes (flooring, wall finishes, ceilings)	\$80.00	15.5%	15	\$5.33
Interior Doors, Walls, and Cabinetry	\$50.00	9.7%	15	\$3.33
Electrical	\$40.00	7.8%	18	\$2.22
Plumbing	\$25.00	4.8%	12	\$2.08
Heating and Ventilation	\$65.00	12.6%	7	\$9.29
Network and Telephone	\$5.00	1.0%	7	\$0.71
Fire, Security, and Safety Systems	\$3.00	0.6%	12	\$0.25
Windows	\$30.00	5.8%	10	\$3.00
Lights	\$15.00	2.9%	8	\$1.88
Furniture	\$1.00	0.2%	9	\$0.11
Technology	\$2.50	0.5%	10	\$0.25
Whiteboards and Incidentals	\$2.00	0.4%	8	\$0.25
Totals	\$516.00	100.0%		\$32.49

Totals less Technology , Whiteboards, and Network

\$508.50

\$31.53

(These excluded items need to be on a regular replacement plan leveraging BOCES Aid)

Depreciation Benchmarks

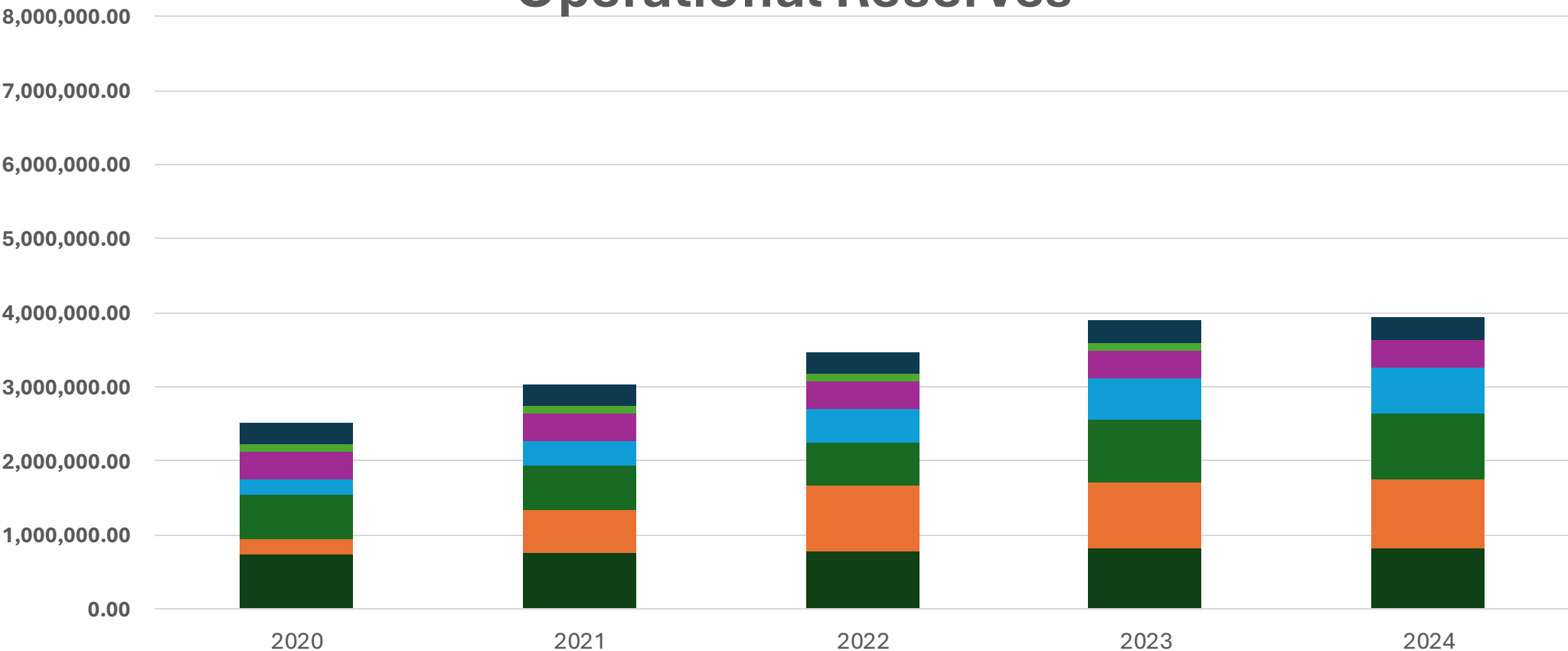
- Cal-Mum Local Share needed for Roofs \$56,975
- Cal-Mum Local Share needed for HVAC \$352,702
- Cal-Mum Local Share needed for Flooring, ceilings, and finishes \$202,578

Capital Reserves

- Voters approve the creation of Capital Reserves
- Using money in capital reserves requires voter approval
- Voters approved using \$2.75 million in capital reserves to fund the local share of the current capital project.
- Result - no tax impact for current \$15 million capital project
- The District estimates it will need \$3.6 million in reserves to complete the next capital project with no tax impact.



Operational Reserves



- Unassigned Fund Balance
- Reserve for State and Local Retirement System Contributions
- Reserve For Property Loss
- Reserve for Employee Benefits and Accrued Liabilities
- Unemployment Insurance Reserve
- Reserve for Teachers Retirement System Contributions
- Reserve For Tax Certiorari



Cal-Mum Operational Reserves

- Using \$1,035,000 in reserves to support the 25-26 budget
- Using \$235,000 in reserves to support bond interest payments

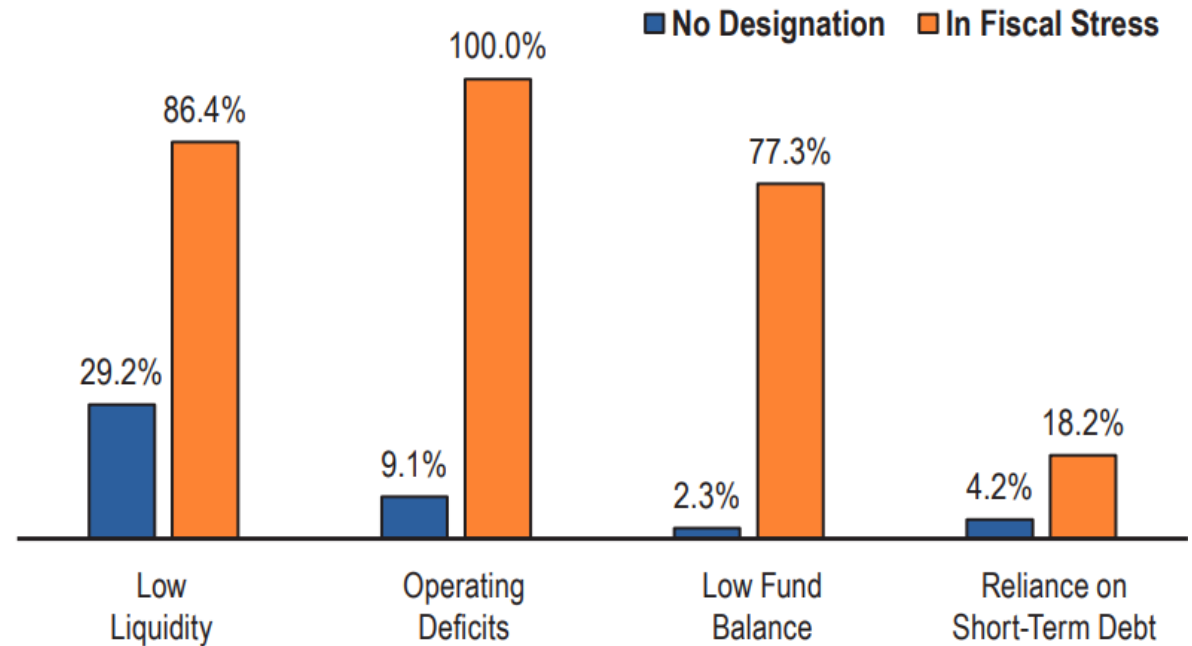
Why do schools need Operational Reserves

- Manage uncertainty
 - Changes in state or federal funding
 - New student enrollment
 - Storm damage
 - Facilities failure
 - Unfunded government mandates
- Provide cash flow for operations
- Create a strong credit rating to lower interest payments



What is a smart level of Reserves

NYS Comptroller judges the fiscal stress of schools by four metrics



Source: Office of the New York State Comptroller.

To stay out of Fiscal Stress

- Comptroller states schools need 10% of their budget in reserves
- Credit-rating agencies provide the highest credit ratings to schools with over 30% their annual budget in reserves



