

Caledonia-Mumford Central School District

Budget Guidelines for Development of the Proposed 2026-2027 Annual School Budget

The following guidelines, upon Board adoption, provide direction to the district administrators in preparing the proposed 2026-2027 Annual School Budget. Board discussion may necessitate changes to these guidelines.

1. The Board will provide funds to support the District's Mission, Vision and Core Beliefs.
2. The Board will develop a budget that will fulfill all contractual obligations, health and safety requirements, applicable state and federal mandates and legal requirements.
3. The Board will support the recruitment, hiring and retention of employees of the highest quality.
4. The Board will provide fiscal accountability while maintaining the community's investment in facilities and infrastructure.
5. The Board shall appropriate fund balance to offset the local tax levy while maintaining a long-term fiscal health strategy aligned to the district's reserve plan.
6. The Board will maintain financially prudent and sustainable reserve accounts.
7. The Administration will take into account the Board's goals and make the necessary budget allocations, with the aim of tightly controlling expenditure growth.
8. The Administration will provide high quality professional development for its employees.
9. The Administration will replace antiquated equipment (equipment past its useful life expectancy) according to the comprehensive replacement plan, when feasible.
10. The Administration will evaluate its debt service to maximize effectiveness.
11. The Administration will use the Foundation Aid revenue projection based on Governor Hochul's Executive Budget Proposal of January 2026 and the impact of the property tax cap on long-term planning.
12. The District shall develop a budget with the goal of offering appropriate regular, advanced and specialized programming that is of high quality and prepares students to be ethical, responsible, lifelong learners, who are college and career ready.
13. The District will maintain transparency by providing clear and accessible budget information to the school community and stakeholders.

Mission Statement

The Caledonia-Mumford Central School District, in collaboration with our community, takes pride in providing safe, comprehensive and rigorous educational experiences, in order for all students to graduate as ethical, responsible, lifelong learners, who are college and career ready.