

2026-27 School Budget Development

Presented by:

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February 24, 2026



Agenda

- Mission, Vision and Beliefs
- Budget Calendar
- Budget Guidelines
- Decision-making Criteria
- Assess Criteria
- Overview of 1000, 5000, 8000, 9000



HOME OF CHAMPIONS



Caledonia-Mumford
Central School District

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.

Our Beliefs:



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- Create a learning environment that reflects the high expectations of our society.
- Create a school culture that has the emotional, intellectual, and financial support of our community.
- Collaborate with the community to provide a safe, supportive, and challenging educational environment.
- Foster students who are respectful, caring, and eager to learn.
- Value transparent, frequent, and candid communication.
- Provide instruction, equipment, facilities, and materials so that students will become self-directed learners prepared for the experiences of the world.
- Expect that our faculty and staff will utilize ongoing professional development to ensure our students will receive the best instruction possible.
- Expect high levels of dedication to improvement and excellence from all students and persistence through challenging tasks.
- Expect appropriate, caring, and healthy behavior from all members of the school community.
- Continually seek to innovate, implement, and solve problems to provide the best educational experiences possible for our students.
- Communicate with the community at large so there is an understanding of the mission, vision, beliefs, and values and the steps needed to monitor, adjust, and achieve for all.
- Celebrate individual and group accomplishments with the highest level of pride.

Next Meeting

March 10 Instruction – 2000 Code and Propositions

- Teaching
- Special Education
- Technology
- Library
- Athletics
- School Safety

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

General Support

The general support category of the operating budget covers instruction-related managerial functions for the entire school district. Included are funds that make it possible for the Board of Education and its Chief School Officer, the Superintendent of Schools, to carry out required responsibilities. Also included in this category are funds for strictly regulated financial operation of the District; operation, and maintenance of the school buildings and grounds; fire and liability insurance; personnel management; legal affairs and public information expenses; and BOCES administrative charges.

Total for General Support

2025-2026: \$2,757,879

2026-2027: \$2,957,019 (7.22%)



Transportation

The Pupil Transportation category includes personnel salaries, transportation services for students who reside within the district boundaries and for students that require special transportation arrangements outside of the District; includes contractual transportation expenses and equipment, supplies and materials. Also included is bus transportation for co-curricular and interscholastic athletic activities at other locations, as well as for instructional-related field trips.

Total for Pupil Transportation:

2025-2026: **\$1,027,155**

2026-2027: **\$1,060,094 (3.21%)**



Community Service

This general category includes costs related to operate Community Continuing Education Program, salary, supplies, and material associated with community use.

Total for Community Services:

2025-2026:	\$10,305
2026-2027:	\$10,464 (1.54%)



Employee Benefits

This category groups a variety of District benefit costs including required contributions to the State Retirement Systems, Social Security, Workers' Compensation and an unemployment insurance fund. Also, it includes medical and other contractual costs.

Total for Employee Benefits:

2025-2026: \$4,745,404

2026-2027: \$5,299,754 (11.68%)



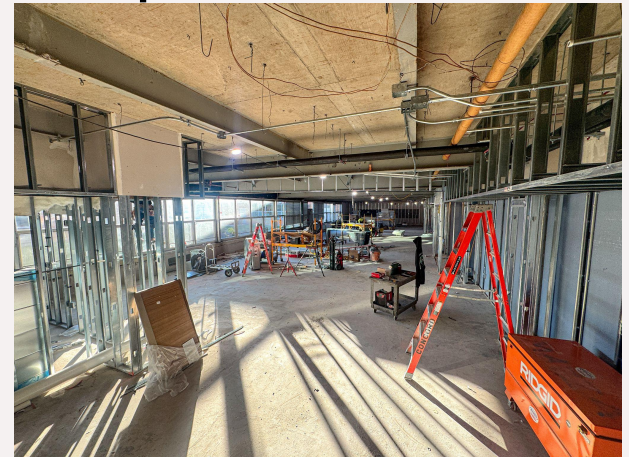
Debt Service

This category groups a variety of District-wide costs which are not included in other areas, such as long term debt payments (payment for capital projects, bus financing), Debt Service Principal and Interest and Capital Outlay Project.

Total for Debt Service:

2025-2026: \$1,376,277

2026-2027: \$2,284,182 (65.97%)



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BAN vs. BOND

BAN - (Bond Anticipation Note)

Short-term financing up to 1 year

Renewable up to 5 years

Used to prevent overborrowing

Bond

Permanent financing

Usually financed between 5-15-30 years

Dunbar schedule to determine debt payments



Principal/Interest Payments	2026-2027	2027-2028	2028-2029
2025-26 Hunt \$12,480,000 (Est) Principal	\$515,000.00	\$785,000.00	\$800,000.00
2017 Hunt \$6,840,000 Principal	\$465,000.00	\$480,000.00	\$490,000.00
2020 Hunt \$2,280,000 Principal	\$125,000.00	\$135,000.00	\$140,000.00
2025-26 Hunt \$12,480,000 (Est) Interest	\$888,507.00	\$658,075.00	\$614,900.00
2017 Hunt \$6,840,000 Interest	\$84,500.00	\$72,875.00	\$60,275.00
2020 Hunt \$2,280,000 Interest	\$71,250.00	\$65,000.00	\$58,250.00
Bus Purchase Principal/Interest	\$75,000.00	\$78,027.00	\$120,750.00
Capital Outlay Project/Transfer to Special Aid	\$155,000.00	\$155,000.00	\$155,000.00
Total	\$2,379,257	\$2,428,977	\$2,439,175
Impact on the Taxpayer	\$0	\$0	\$0

PROPOSITION #2



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Transportation

RESOLVED, that the Board of Education of the Caledonia-Mumford Central School District is hereby authorized to undertake the acquisition of one (1) school bus, at an aggregate maximum cost 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 of the District on 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 term satisfactory to the Board of Education.

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Category	2025-2026	2026-2027	% Change
General Support	\$2,757,879	\$2,957,019	7.22%
Transportation	\$1,027,155	\$1,060,094	3.21%
Community Services	\$10,305	\$10,464	1.54%
Employee Benefits	\$4,745,404	\$5,299,754	11.68%
Debt Service	\$1,376,277	\$2,284,182	65.97%
Total	\$9,917,020	\$11,611,514	17.1%

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?

We are currently reviewing the Building Condition Survey and working with the Facilities Team to select an outlay project.

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Questions