Caledonia-Mumford CSD Budget Development 2026-2027

Dr. Rebekah Chenaille, Superintendent of Schools

Mr. Brennen Colwell, Business Administrator

Budget Presentation

- Review of BOCES Budget
  - BOCES Budget Vote April 27th
- Refinement of 2026-2027
  - Proposed gap closing
  - Proposed revenue adjustment
- Foundation Aid/Tax Levy Look Back
- Revaluation and School Tax
- Reserves and District Financial Health
- Budget Survey Results
- April 14th/April 27th adoption of the proposed budget
  - Revenues are projections without state budget adoption

BOCES Expenditures

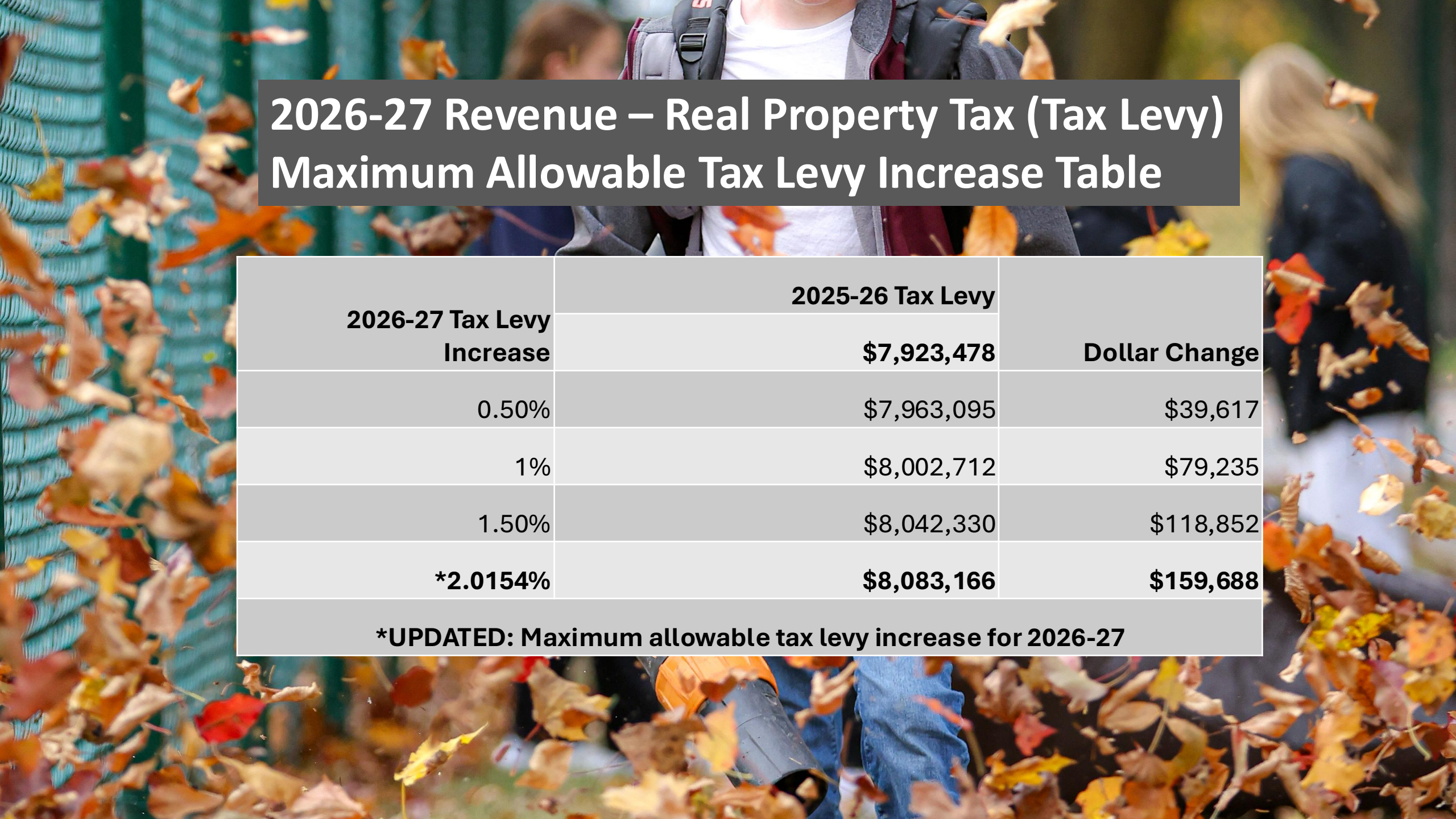
Service	25/26 Budget	Proposed 26/27 Budget
Genesee Valley School Board Association	$8,528	$8,833
Workers Comp, QUESTAR, Flex Benefits, shared Cafeteria Manager	$87,271	$86,348
Cooperative Bidding	$4,545	$3,241
BOCES Legal Services	$41,975	$43,234
Certification Services, Recruitment, Employee Assistance Program	$9,442	$9,725
EDUTECH, Subscriptions, Software, Hardware, Phones, etc	$233,103	$240,864
BOCES admin charges, BOCES Capital Expenditures and Facilities Rent	$252,591	$277,562
Instructional Support and Training	$159,156	$210,359
Research & Planning Services	$100	$0
Enrichment Opportunities, Science Kits, Early College	$240,699	$102,136
Special Education Placements	$646,791	$646,791
Career & Technical Education	$415,840	$414,732
Summer School Program	$745	$16,600
Library, Printing, and Records Management	$53,332	$52,953
Software and Hardware	$793,975	$874,545
Guidance Services	$37,750	$0
FLASHP Health Consultant	$3,000	$0
Section V Sports	$8,821	$8,821
Staff Development for Drivers	$12,853	$13,398
Total	**$3,010,517**	**$3,010,143**

District Priorities

- Increase Communication
  - Quarterly Newsletters
  - Webmaster
- Increase access to dual enrollment course
  - Career and Technical Education
  - Advanced Placement
  - Dual Enrollment Pilot Increased Participation

Refinements and Efficiencies

- Utilize existing staff for UPK support
- NYS Increased Grant funding for UPK
  - Governor's Budget calls for $10,000 per pupil
  - Conservatively planned for $251,000
- Increased BOCES aid
  - Increased access to college credit
    - Making part of the teacher's salary eligible for aid
  - Teacher Leadership Positions
    - Making teacher stipend eligible for aid



2026-27 Revenue – Real Property Tax (Tax Levy) Maximum Allowable Tax Levy Increase Table

2026-27 Tax Levy Increase	2025-26 Tax Levy $7,923,478	Dollar Change
0.50%	$7,963,095	$39,617
1%	$8,002,712	$79,235
1.50%	$8,042,330	$118,852
***2.0154%**	**$8,083,166**	**$159,688**
***UPDATED: Maximum allowable tax levy increase for 2026-27**		

2.01% Tax Levy Increase				
APPROPRIATIONS			**REVENUE**	
General Support (1000's)	$2,938,587		Tax Levy	$8,083,166.00
Instruction (2000's)	$12,114,535	**GAP**	Pilots	$144,867.00
Transportation (5000's)	$1,072,302		State Aid	$13,465,039.00
Community Service (8000's)	$10,518		Other Revenue	$704,935.00
Employee Benefits (9000's)	$5,268,754	**-$123,752.38**	Appropriated Fund Balance	$647,303.00
Debt Service Budget (9901)	$2,284,182		Restricted Reserves	$674,815.00
Capital Outlay Project	$100,000.00			
Transfer	$55,000.00			
Total Appropriations	$23,843,877		Total Revenue	$23,720,125.00

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0.50%	$7,963,095	$39,617
1%	$8,002,712	$79,235
1.50%	$8,042,330	$118,852
***2.0154%**	**$8,083,166**	**$159,688**

***UPDATED: Maximum allowable tax levy increase for 2026-27**

1.0% Tax Levy Increase

APPROPRIATIONS			REVENUE	
General Support (1000's)	$2,938,587		Tax Levy	$8,002,712.78
Instruction (2000's)	$12,114,535	**GAP**	Pilots	$144,867.00
Transportation (5000's)	$1,072,302		State Aid	$13,465,039.00
Community Service (8000's)	$10,518		Other Revenue	$704,935.00
Employee Benefits (9000's)	$5,268,754	**-$204,205.60**	Appropriated Fund Balance	$647,303.00
Debt Service Budget (9901)	$2,284,182		Restricted Reserves	$674,815.00
Capital Outlay Project	$100,000.00			
Tranfers	$55,000.00			
Total Appropriations	$23,843,877		Total Revenue	$23,639,671.78

2026-27 Revenue – Real Property Tax (Tax Levy) Maximum Allowable Tax Levy Increase Table

2026-27 Tax Levy Increase	2025-26 Tax Levy $7,923,478	Dollar Change
0.50%	$7,963,095	$39,617
1%	$8,002,712	$79,235
1.50%	$8,042,330	$118,852
***2.0154%**	**$8,083,166**	**$159,688**

***UPDATED: Maximum allowable tax levy increase for 2026-27**

0% Tax Levy Increase				
APPROPRIATIONS			**REVENUE**	
General Support (1000's)	$2,938,587		Tax Levy	$7,923,478.00
Instruction (2000's)	$12,114,535	**GAP**	Pilots	$144,867.00
Transportation (5000's)	$1,072,302		State Aid	$13,465,039.00
Community Service (8000's)	$10,518		Other Revenue	$704,935.00
Employee Benefits (9000's)	$5,268,754	**-$283,440.38**	Appropriated Fund Balance	$647,303.00
Debt Service Budget (9901)	$2,284,182		Restricted Reserves	$674,815.00
Capital Outlay Project	$100,000.00			
Tranfers	$55,000.00			
Total Appropriations	$23,843,877		Total Revenue	$23,560,437.00

Why do schools need Reserves

Protection from Volatility

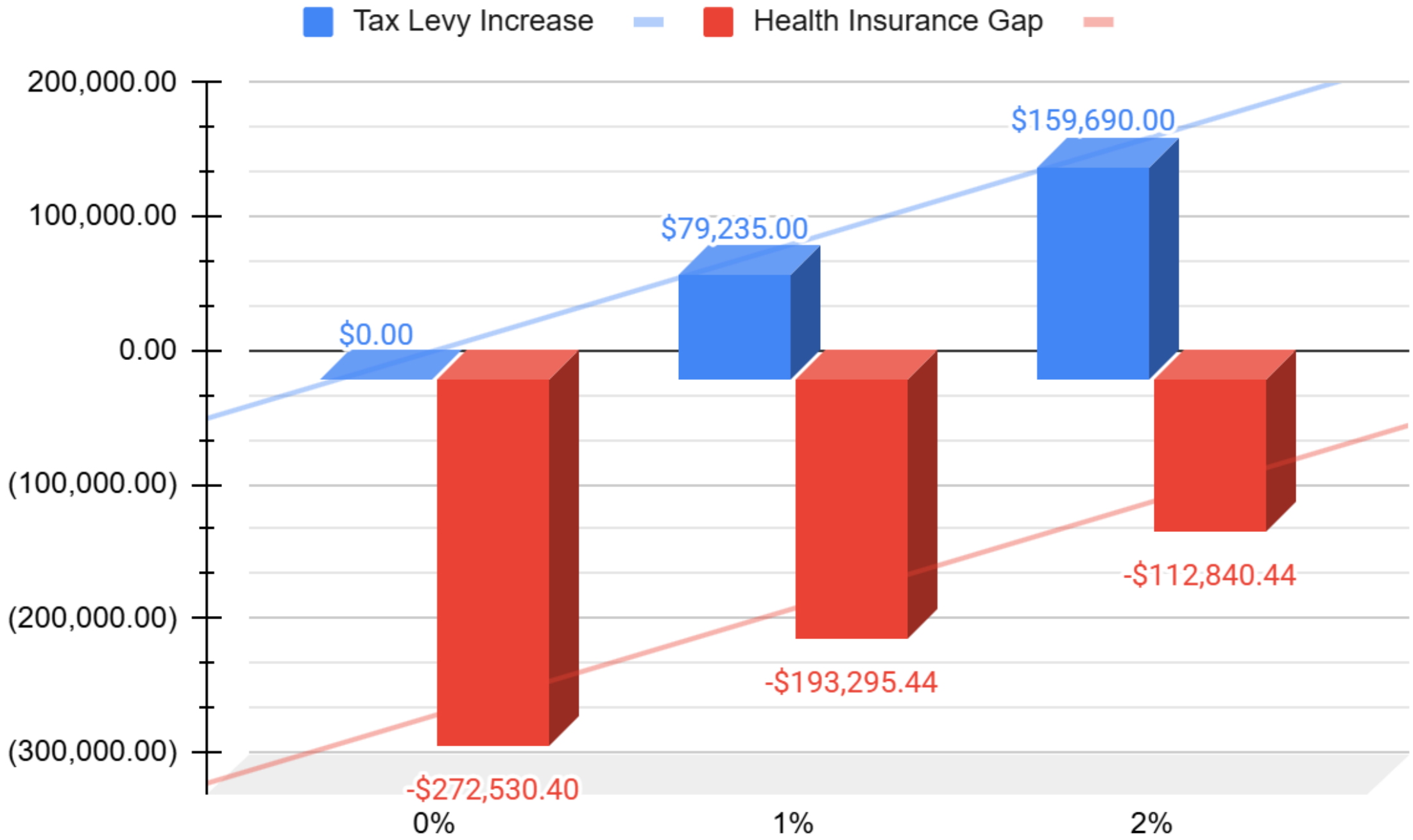
- Manage uncertainty
  - Changes in state or federal funding
  - New student enrollment
  - Storm damage
  - Facilities failure
  - Unfunded government mandates
- Provide cash flow for operations
- Create a strong credit rating to lower interest payments

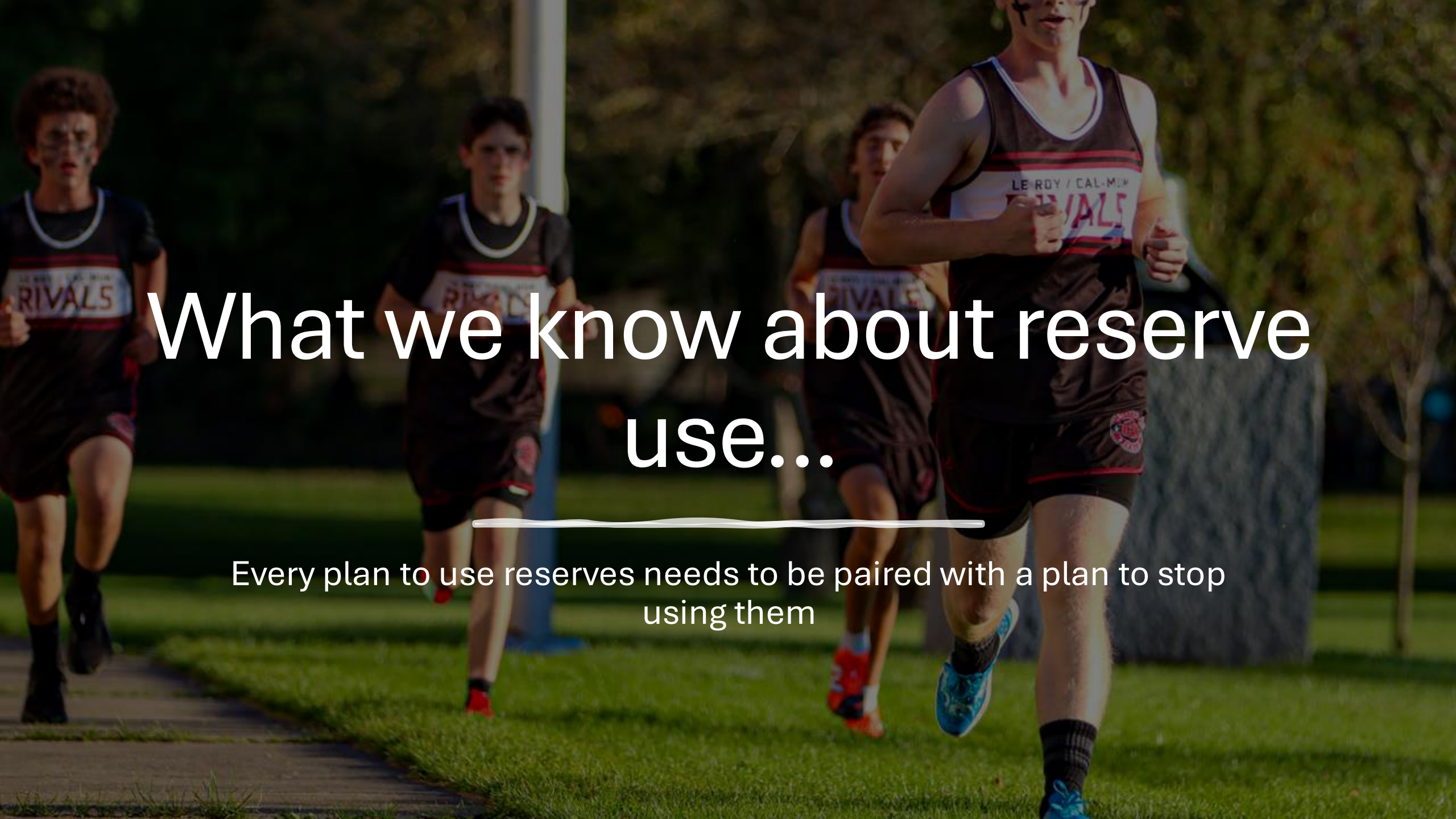
Fiscal Health

- Comptroller likes to see 10% of budget in reserves
- Credit-rating agencies provide the highest credit ratings to schools with over 30% their annual budget in reserves
- C-M Operation Reserves Percent to Budget
  - 15.91%
- C-M Capital Reserves Percent to Budget
  - 11.46%
- C-M Total Reserves Percent to Budget
  - 27.37%

Reserve Health

Health Care Increases			
25/26	26/27	Total Increase	Percent Increase
$1,912,192.90	$2,240,440.21	$328,247.31	17.17%
Foundation Aid		Total Increase	Percent Increase
25/26	26/27		
$8,426,789.00	$8,777,880.00	$351,091.00	4.60%


Tax Levy Increase
Health Insurance Gap
200,000.00
100,000.00
0.00
(100,000.00)
(200,000.00)
(300,000.00)
$0.00
$79,235.00
$159,690.00
-$272,530.40
-$193,295.44
-$112,840.44
0%
1%
2%



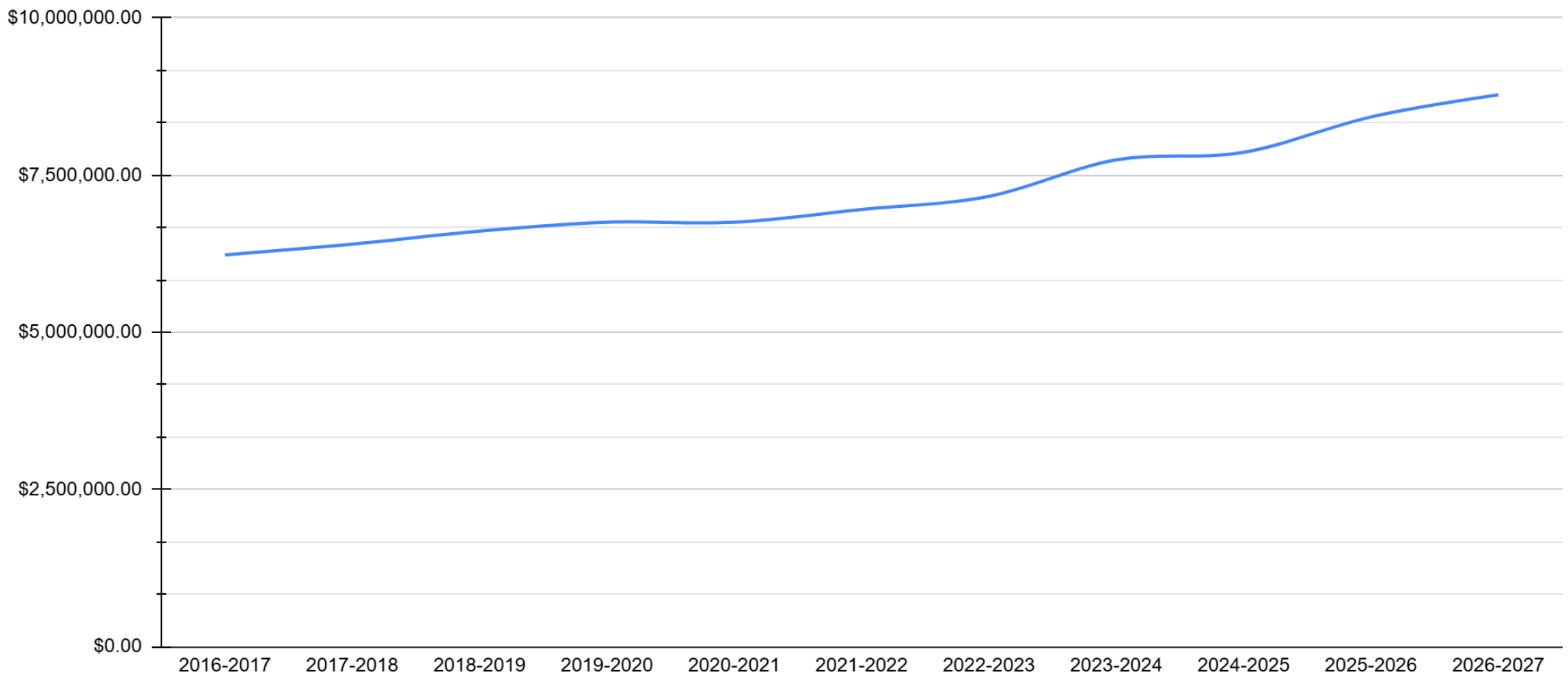
What we know about reserve use...

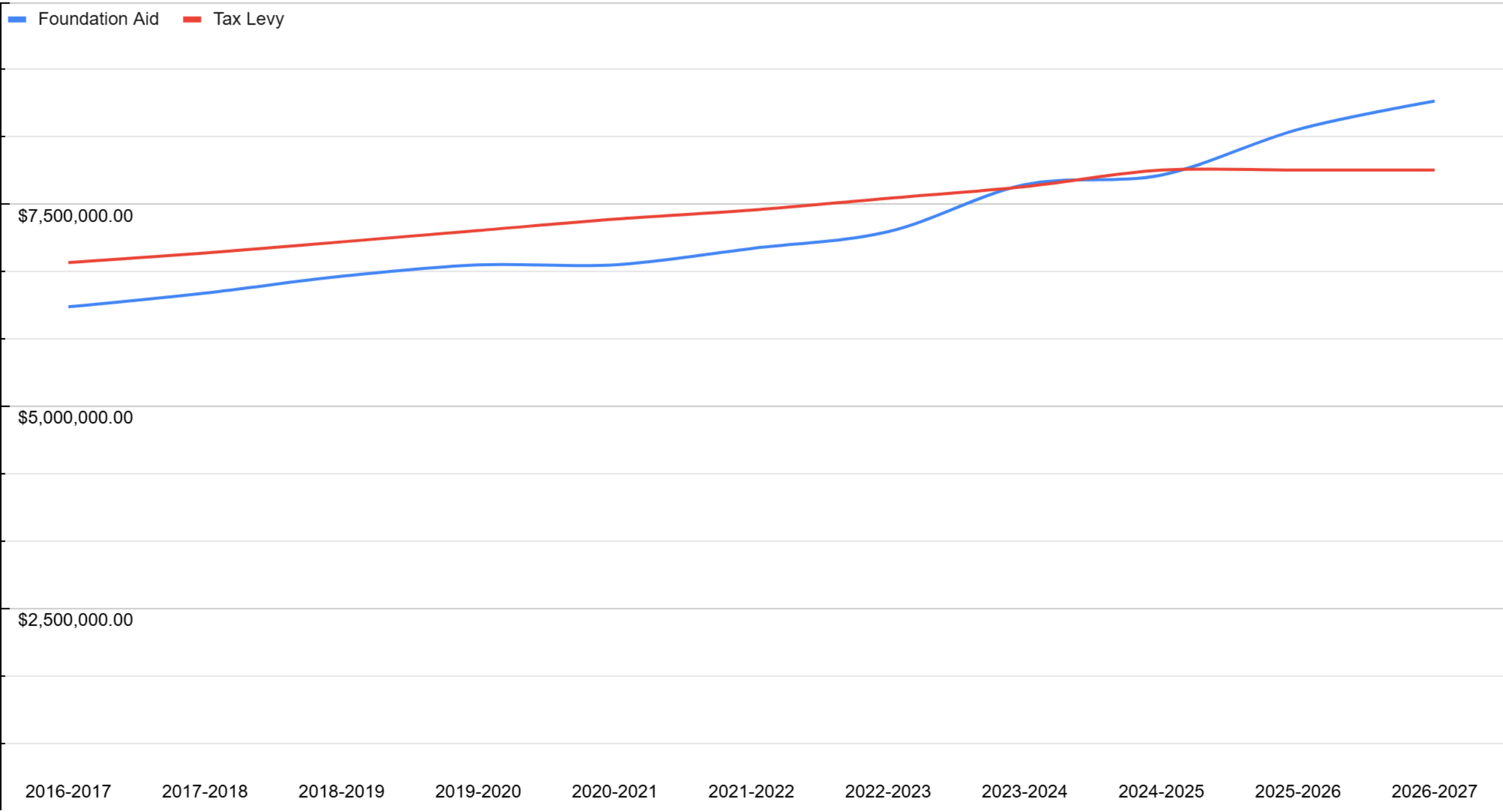
Every plan to use reserves needs to be paired with a plan to stop using them

Foundation Aid and Tax Levy Lookback

School Year	Foundation Aid	% Change	Tax Levy	% Change
2016-2017	$6,231,017.00		$6,777,783.00	
2017-2018	$6,401,747.00	2.74%	$6,897,777.00	1.77%
2018-2019	$6,608,698.00	3.23%	$7,035,042.00	1.99%
2019-2020	$6,750,741.00	2.15%	$7,175,040.00	1.99%
2020-2021	$6,750,741.00	0.00%	$7,317,824.00	1.99%
2021-2022	$6,953,263.00	3.00%	$7,427,200.00	1.49%
2022-2023	$7,161,860.00	3.00%	$7,575,001.00	1.99%
2023-2024	$7,742,762.00	8.11%	$7,718,926.00	1.90%
2024-2025	$7,862,460.00	1.55%	$7,923,478.00	2.65%
2025-2026	$8,426,789.00	7.18%	$7,923,478.00	0.00%
2026-2027	$8,777,880.00	4.17%	$7,923,478.00	0.00%

Foundation Aid History




Foundation Aid
Tax Levy
$7,500,000.00
$5,000,000.00
$2,500,000.00
2016-2017
2017-2018
2018-2019
2019-2020
2020-2021
2021-2022
2022-2023
2023-2024
2024-2025
2025-2026
2026-2027

The Following Scenarios are NOT the complete tax picture

$$\text{School Tax Bill} = \frac{\text{Assessed Home Value}}{1{,}000} \times \text{Tax Rate}$$

Your assessment could go up, and your tax bill could go down.

Scenario: Assessed Value went up less than the community average, resulting in a decrease in tax.

Scenario in the Town	Assessed Value	Tax Rate (Est)	Total Bill (Est)	Change (Est)
Last Year	$294,400	$15.15	**$4,459.**	
2026 (1% Increase)	$354,400	$11.63	**$4,122**	$337.76
2026 (0% Increase)	$354,400	$11.52	**$4,082**	$377.05

20%

Scenario: Assessed Value went up slightly more than the community average, resulting in an increase in tax.

Scenario in the Village	Assessed Value	Tax Rate (Est.)	Total Bill (Est)	Change (Est)
Last Year	$209,500	$15.15	**$3,173**	--
2026 (1% Increase)	$309,500	$11.63	**$3,599**	$426.05
2026 (0% Increase)	$309,500	$11.52	**$3,565**	$391.74

Scenario: Assessed Value went up much more than the community average, resulting in an increase.

Scenario in the Town	Assessed Value	Tax Rate (Est)	Total Bill (Est)	Change (Est)
Last Year	$499,000	$15.15	$7,558	--
2026 (1% Increase)	$1,000,002	$11.63	$11,630	$4,071.27
2026 (0% Increase)	$1,000,002	$11.52	$11,519	$3,960.39

100%

ThoughtExchange

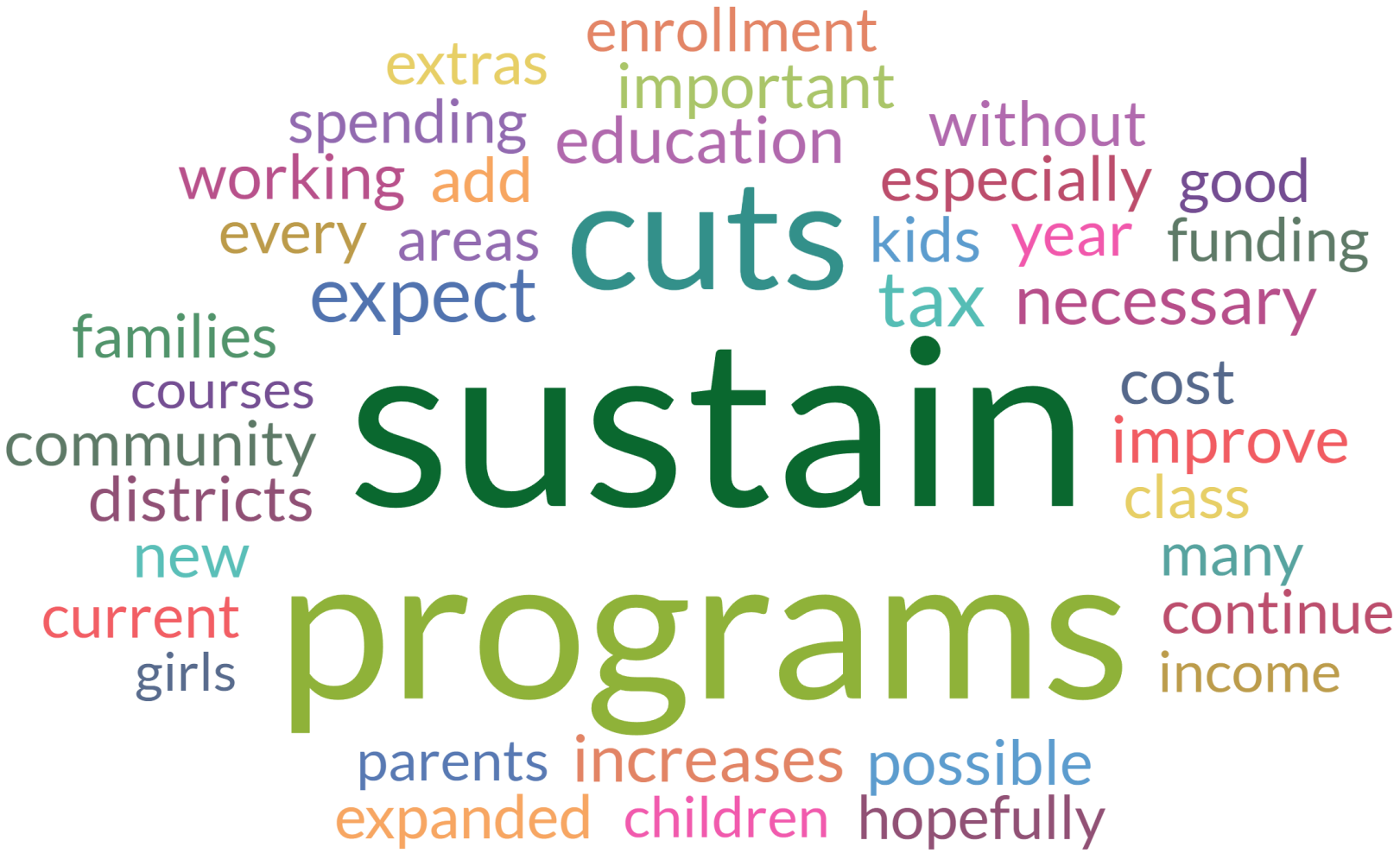
Engagement Summary

Becky Chenaille, Caledonia-Mumford Central School District

2026-2027 Budget Planning Survey

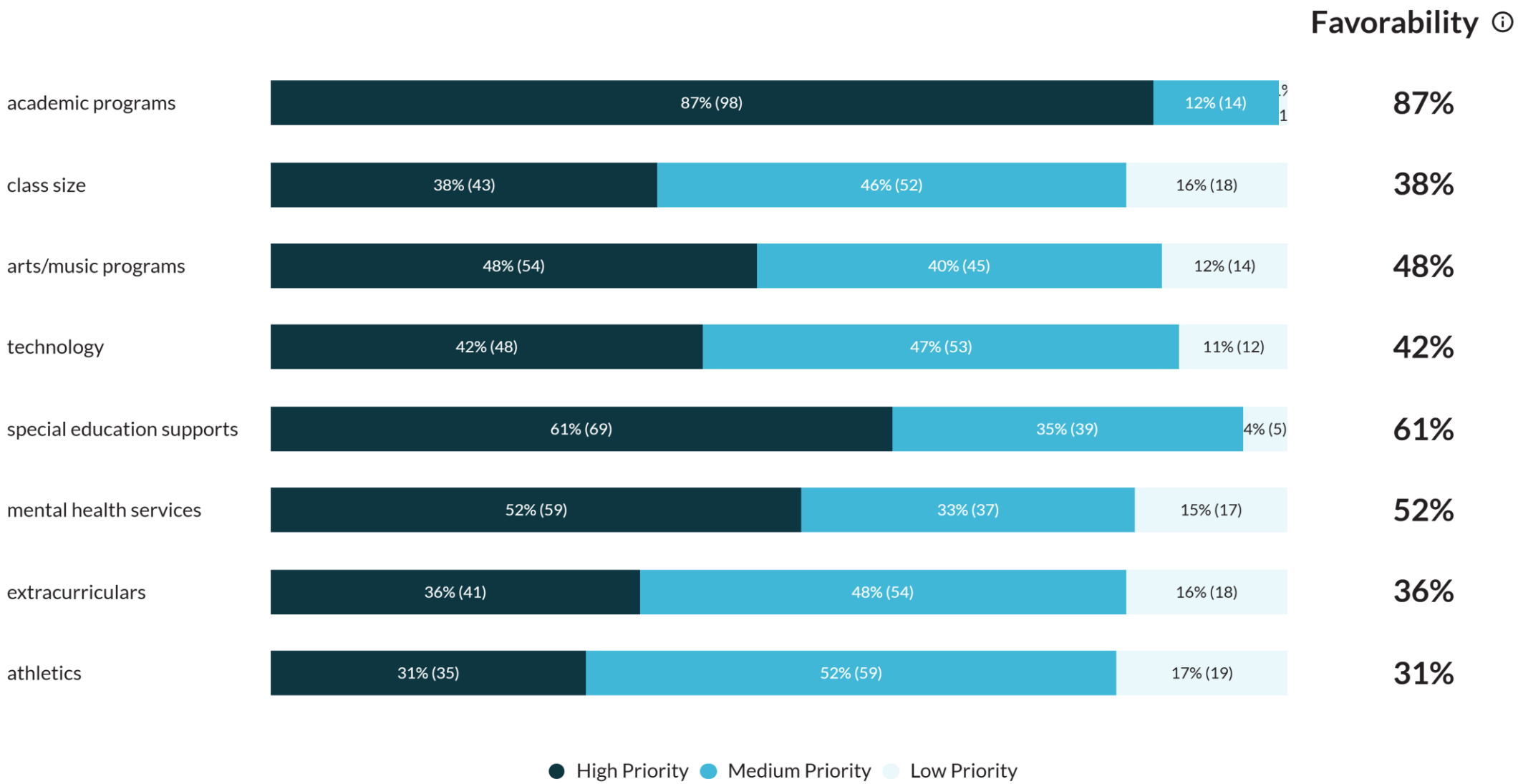
What factors do you want the BOE to consider as we begin the budget development process?

As we build the budget for 26-27, do you expect us to sustain programs or make cuts?



Matrix (Likert scale text)

Q3-10 Rate the following as high/medium/low to help the BOE examine community priorities.



Caledonia-Mumford Sustainable Planned Use of Reserves

- $670,000 in reserves in both the 24-25 and 25-26
  - We were able to refund the reserves
- Possible Year-End Strategy for BOE consideration
  - If all goes well, restricted reserves will be refunded
  - Unassigned reserve will be kept at legal limit
  - Capital Reserves will be increased by $400,000.00 to reduce the local share of the next capital project
  - Evaluate Balances and make transfers to align with overall strategy

Save the Date

April 14th

Board of Education Adopts the Proposed Budget

April 27th

BOCES Budget Vote and Budget Adoption
IF One-House Budget is not in by April 1st

May 12th

Public Budget Hearing

May 19th

Annual Budget Vote and

Board of Education Election