



**Caledonia-Mumford CSD
2026-2027 Budget**



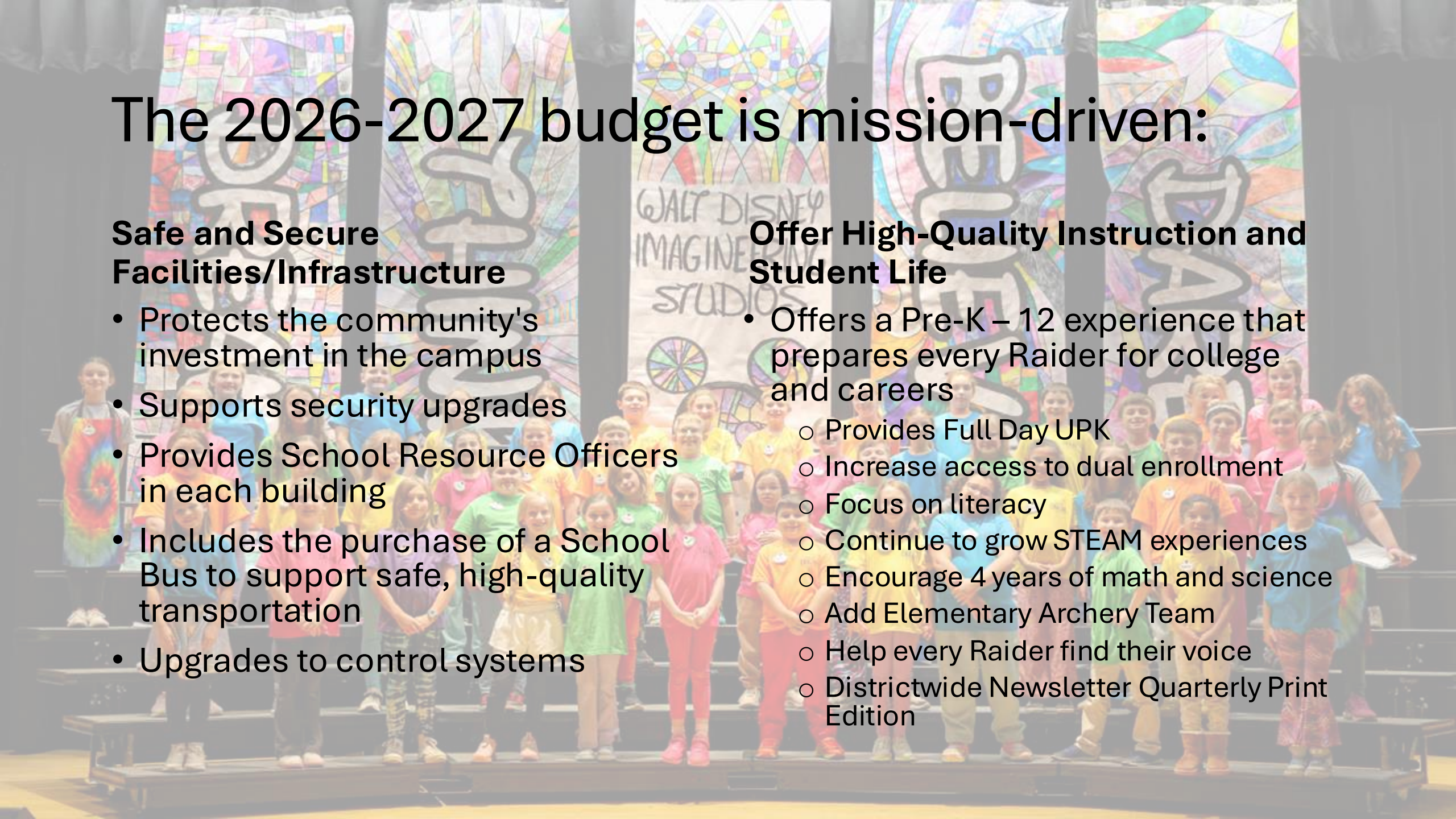
The 2026-2027 budget is mission-driven:

Safe and Secure Facilities/Infrastructure

- Protects the community's investment in the campus
- Supports security upgrades
- Provides School Resource Officers in each building
- Includes the purchase of a School Bus to support safe, high-quality transportation
- Upgrades to control systems

Offer High-Quality Instruction and Student Life

- Offers a Pre-K – 12 experience that prepares every Raider for college and careers
 - Provides Full Day UPK
 - Increase access to dual enrollment
 - Focus on literacy
 - Continue to grow STEAM experiences
 - Encourage 4 years of math and science
 - Add Elementary Archery Team
 - Help every Raider find their voice
 - Districtwide Newsletter Quarterly Print Edition



Balanced Budget Proposal \$23,560,437				
APPROPRIATIONS			REVENUE	
General Support (1000's)	\$2,965,334	GAP	Tax Levy	\$7,923,478
Instruction (2000's)	\$11,824,938		Pilots	\$144,867
Transportation (5000's)	\$1,150,406		State Aid	\$13,465,039
Community Service (8000's)	\$10,518		Other Revenue	\$704,935
Employee Benefits (9000's)	\$5,170,058		Appropriated Fund Balance	\$647,303
Debt Service Budget (9901)	\$2,284,182		Appropriated Unemployment Reserve	\$200,000
Capital Outlay Project	\$100,000.00		\$0.00	Restricted Reserves
Transfers	\$55,000.00			
Total Appropriations	\$23,560,437		Total Revenue	\$23,560,437

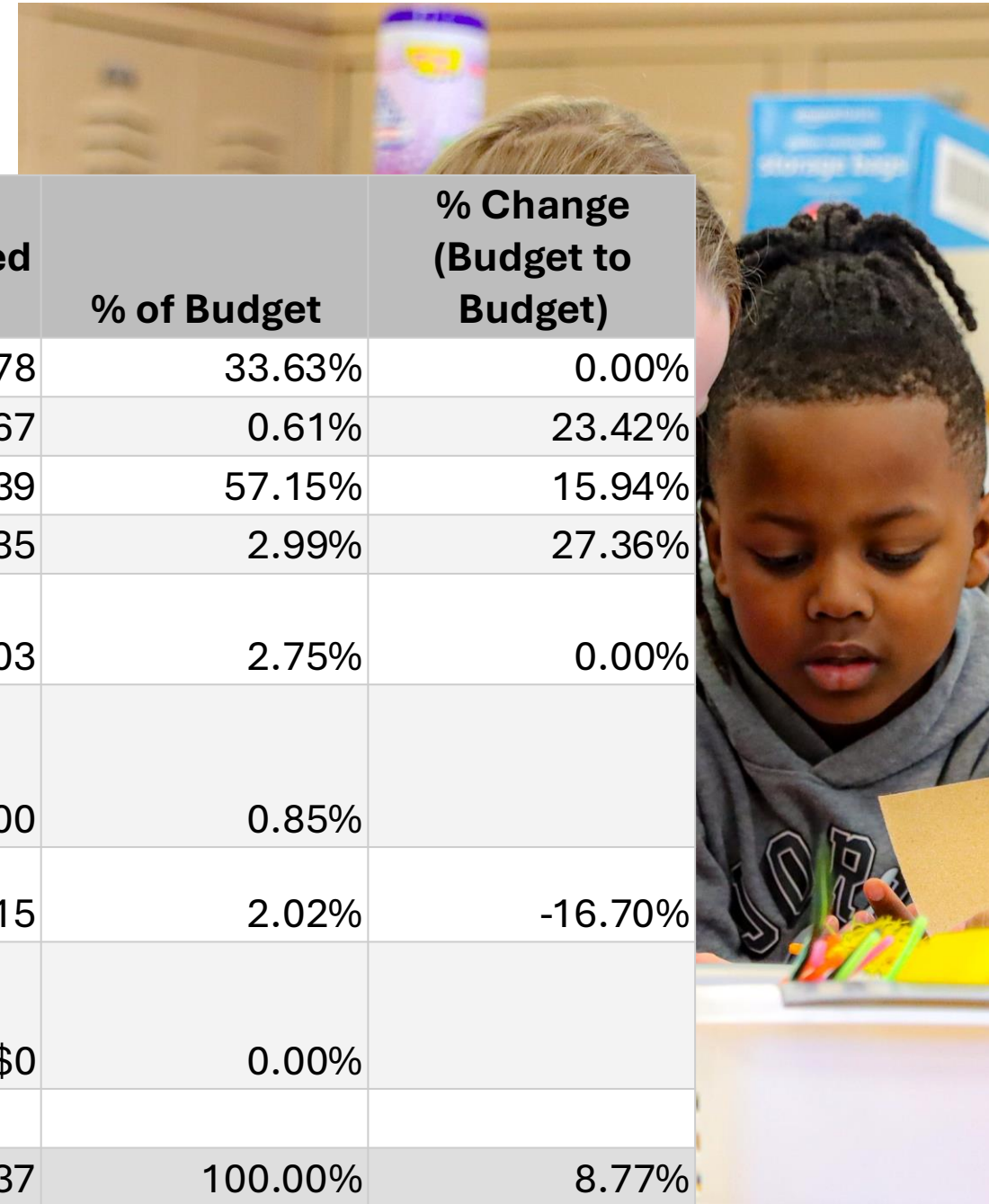
Tax Levy \$7,923,478 in 2024-25, 2025-26, and now 2026-27
0% increase in the levy

Refinement to Appropriations

- **No Addition of STEM Teacher at M/HS**
- **Transfer Lunch Monitor expense to Cafeteria Budget**
- **Increased UPK revenue projection**

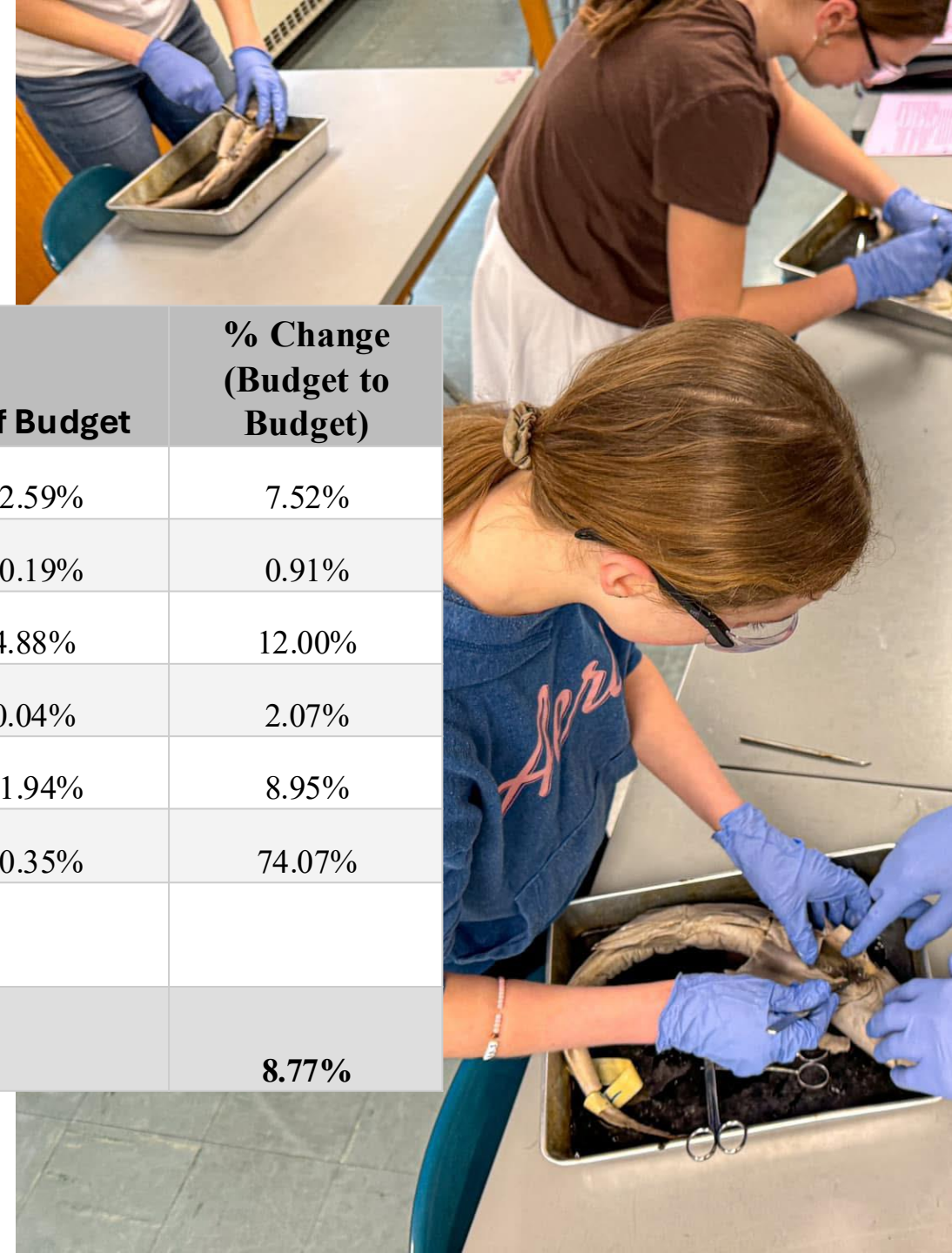
Revenue Sources

	25/26 Budget	% of Budget	26/27 Projected Budget	% of Budget	% Change (Budget to Budget)
Tax Levy	\$7,923,478	36.58%	\$7,923,478	33.63%	0.00%
Pilots	\$117,378	0.54%	\$144,867	0.61%	23.42%
State Aid	\$11,614,019	53.62%	\$13,465,039	57.15%	15.94%
Other Revenue	\$553,500	2.56%	\$704,935	2.99%	27.36%
Appropriated Fund Balance	\$647,303	2.99%	\$647,303	2.75%	0.00%
Appropriated Unemployment Reserve			\$200,000	0.85%	
Restricted Reserves	\$570,000	2.63%	\$474,815	2.02%	-16.70%
Interfund Transfers (Capital Project)	\$235,000.00	1.08%	\$0	0.00%	
Totals	\$21,660,678	100.00%	\$23,560,437	100.00%	8.77%



Budget to Budget Increase

Appropriations	25/26 Budget	% of Budget	26/27 Budget	% of Budget	% Change (Budget to Budget)
General Support	\$2,757,879	12.73%	\$2,965,334	12.59%	7.52%
Instruction	\$11,718,658	54.10%	\$11,824,938	50.19%	0.91%
Transportation	\$1,027,155	4.74%	\$1,150,406	4.88%	12.00%
Community Service	\$10,305	0.05%	\$10,518	0.04%	2.07%
Employee Benefits	\$4,745,404	21.91%	\$5,170,058	21.94%	8.95%
Debt Service & Transfers	\$1,401,277	6.47%	\$2,439,182	10.35%	74.07%
Total	\$21,660,678		\$23,560,437		8.77%



Growth in
Debt Service
& Building
Aid

	25/26 BUDGET	26/27 BUDGET	CHANGE (\$)
Debt Service Budget	\$1,401,277	\$2,439,182	\$1,037,905
Building Aid	\$827,945	\$2,005,572	\$1,177,627

The 2025 Capital Project creates an increase in debt service, contributing to overall budget growth; however, the increase is offset by State Building Aid.

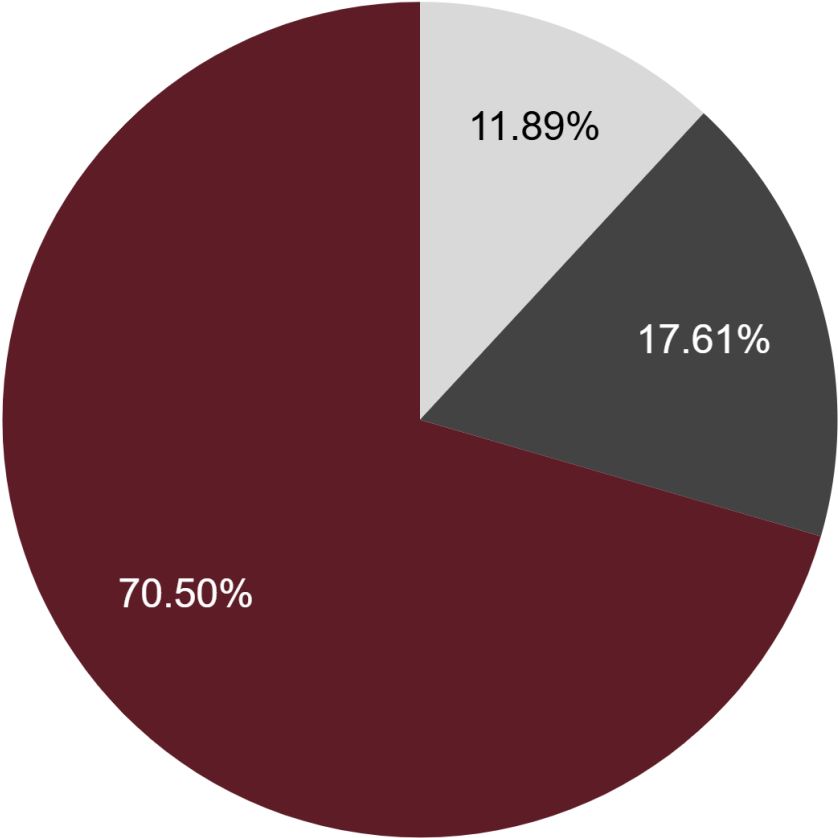


CALEDONIA-MUMFORD

RAIDERS

• Administrative • Capital • Program

Three Part Budget	
Administrative	\$2,801,073
Capital	\$4,149,913
Program	\$16,609,451
Total	\$23,560,437



Property Tax Report Card

2026-27 Property Tax Report Card

Caledonia-Mumford CSD

Contact Person: Brennen Colwell

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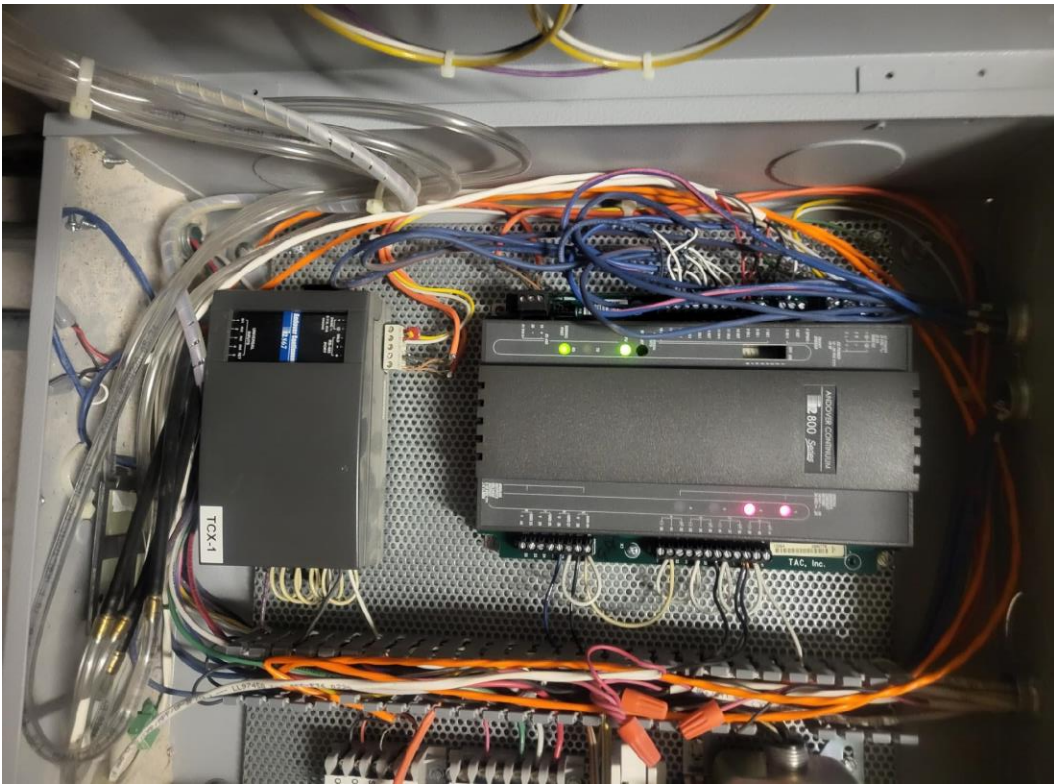
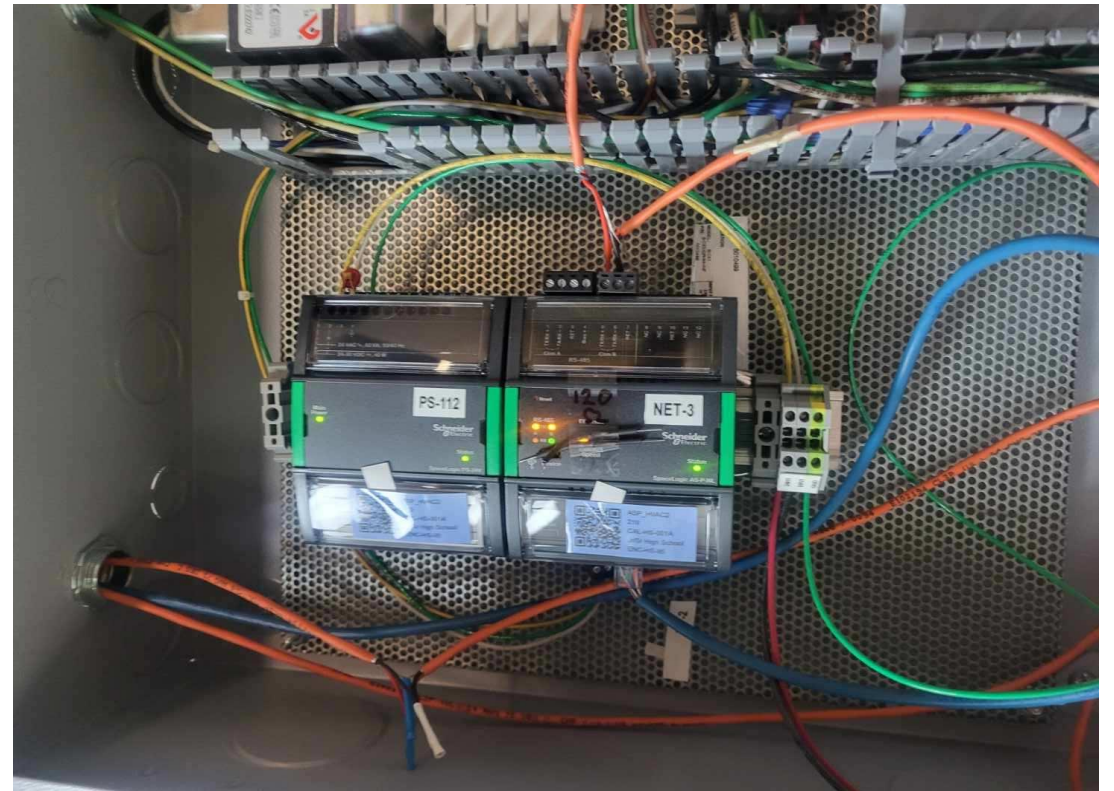
	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	21,660,678	23,560,437
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	7,923,478	7,923,478

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



Upgrade controllers for our digital HVAC monitoring system at the Middle/High School

A large group of graduates in maroon caps and gowns posing in a pyramid formation outdoors. The graduates are arranged in several rows, with some standing on the shoulders of others. They are all smiling and looking towards the camera. The background consists of lush green trees and a clear blue sky. The ground is covered with dry, brown leaves.

What happens if the budget does not pass...

- The Board may submit the same budget for one additional vote.
- The board may submit a revised budget for one additional vote.
- If the budget is defeated a second time, the district must adopt a contingent budget.
- In a contingent budget, the tax levy can be no greater than the previous year
 - This budget already holds the levy at last year's total
- In a contingent budget, we will not be able to:
 - Buy equipment (unless health and safety)
 - Replace our HVAC controls – no Capital Improvement
 - Offer community use of facilities without charge

Contingent Budget Adjustments

- All equipment budget lines must be removed from the budget that was voted down.
 - Equipment total: \$61,294
- The Capital Outlay Project must also be removed from the budget.
 - Capital Outlay Project: \$100,000
- The budget with the Capital Outlay and equipment lines removed would then be the approved budget for 2026/27.
 - Contingent Budget Total: \$23,399,143

Category	Proposed Budget	Contingent Budget
Administrative	\$2,801,073	\$2,801,073
Capital	\$4,149,913	\$4,004,913
Program	\$16,609,451	\$16,593,157
Total	\$23,560,437	\$23,399,143

School Year	Voted Yes	Voted No	% Voted Yes	Tax Levy Change	Budget Difference
2015-2016	258	88	74.6%	1.90%	3.44%
2016-2017	250	67	78.9%	1.50%	-2.08%
2017-2018	221	67	76.7%	1.99%	3.28%
2018-2019	213	58	78.6%	1.99%	2.38%
2019-2020	198	38	83.9%	1.99%	1.70%
2020-2021	882	238	78.8%	1.99%	1.94%
2021-2022	579	201	74.2%	1.49%	1.18%
2022-2023	643	268	70.6%	1.99%	2.26%
2023-2024	327	134	70.9%	1.90%	4.73%
2024-2025	242	101	70.6%	2.60%	1.17%
2025-2026	501	138	78.4%	0%	5.12%
10-year avg.	392	127	76.0%	1.76%	2.28%

Save the Date

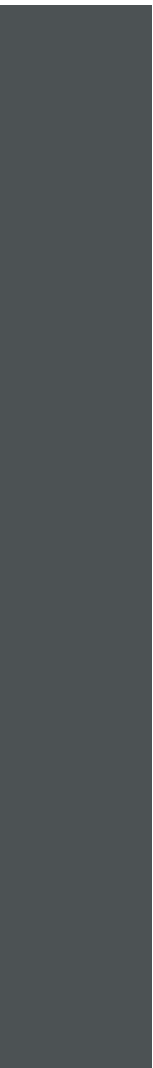


May 19th

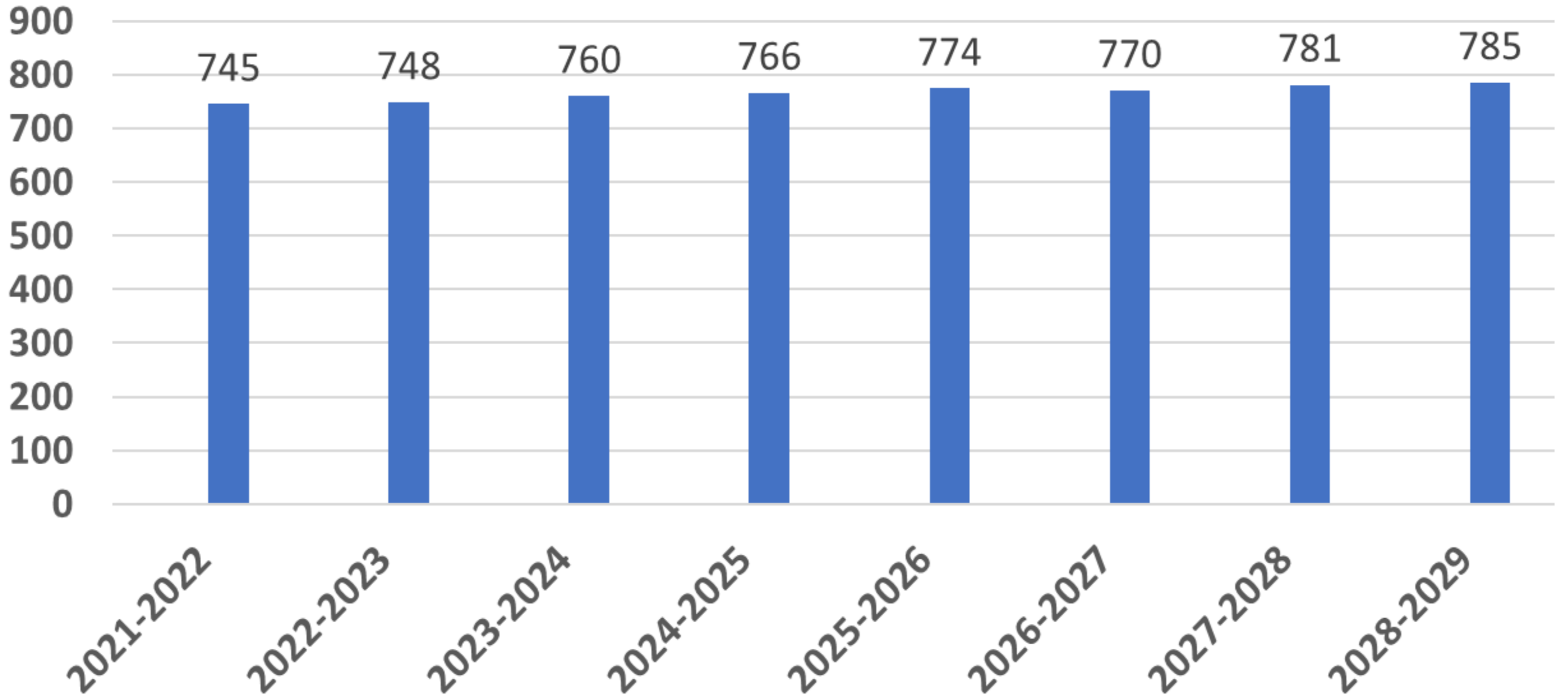
Annual Budget Vote and
Board of Education Election

Reference Slides

**For more detailed budget information,
visit: www.cal-mum.org/school-budget-information**



Cal-Mum Enrollment History and Forecast



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

