

## Frequently Asked Questions for Public Budget Hearing

### 1. Fiscal Questions:

- a. Reserves: The creation, funding and use of reserve funds is governed by the Office of the State Comptroller. [Local Government Management Guide Reserve Funds](#).

CMCSD currently has the below amounts in Reserve Funds. All information is listed in our audited Financial Statements posted at [www.catomeridian.org](http://www.catomeridian.org) under Our District / Required Notices.

Capital Reserve: \$2,297,908 (funds may only be utilized through voter approval)  
Restricted Reserves: \$2,795,109

- b. Budget to Budget Comparison: The 23-24 school budget was built on assumptions of state aid. We received \$335,272 less than anticipated. Some of that variability was based on expenditures, students with disabilities costs, BOCES, and enrollment. The stimulus funds that offset some expenditures impacted our revenue. The numbers reflected in the budget book reflect actual revenues from the state for 23-24 not anticipated.
- c. Pathways Cost : BOCES COSER. The costs for the Pathways program with Cayuga Community College is \$25,000 with an additional \$10,000 reserved for textbook costs. As a BOCES COSER, we will receive 78% of the cost back the following year in NYS BOCES Aid.

2. Grade Level Reduction / Class Size Questions: The reduction in sections will occur at the 3rd grade level. This grade level will shift from four sections to three sections based on enrollment. Projected class size for those sections is 19-20.

### 3. Athletics

- a. Uniform Replacement: The CMCSD has a four year uniform replacement plan to ensure that all teams have necessary uniforms. The cheerleading team uniforms were slated for replacement this year. Because donations were made, those purchases were not necessary. The Track Team has the necessary uniforms for the participants. Some additional sizes were purchased this year due to the high numbers of participants.
- b. Shared Athletic Teams: The Girls Soccer and Wrestling Teams each participated in events on CMCSD grounds. The AD continues to work with our partner districts to provide students with opportunities to participate in athletic contests on our campus. However, due to the significant amount of construction that will

begin in the next fiscal year, additional on campus athletic events will be challenging to schedule.

4. Board of Education Costs: The BOE portion of the budget is listed below. This budget includes some of the following expenditures: District Clerk Salary, School District Memberships (Rural Schools, NYSSBA), Election Expenses, Mandatory Notices, Voting Booth Costs, and Ballot Costs. The costs for BOCES include Policy Update services and Board Docs.

<b>Categories</b>	<b>23-24</b>	<b>24-25</b>
Board of Education - Contractual	\$19,000	\$18,000
Board of Education - Professional Training	\$5,000	\$4,000
Board of Education Supplies	\$1,200	\$750
Board of Education BOCES	\$11,150	\$13,344
District Clerk - Salary	\$5,000	\$5,000
District Clerk Supplies	\$500	\$0
Board of Education Total	\$41,850	\$41,094