



Enlarged City School District

# Budget 2020-21

Cortland Enlarged City School District  
March 10, 2020

Instruction		2019-2020 Budget	2020-2021 PROPOSED Budget
<b>53.07%</b>	<b>of the total Budget</b>	52.76%	53.07%
Teaching Regular School		\$12,708,127	\$ 12,646,771
BOCES OCC Ed		\$ 960,000	\$ 760,000
Social Work		\$ 469,554	\$ 413,638
Special Education		\$ 6,426,038	\$ 7,430,855
Curriculum Development		\$ 208,705	\$ 255,507
Teaching, Administration		\$ 1,292,317	\$ 1,312,065
Library		\$ 595,360	\$ 533,902
Technology		\$ 1,328,961	\$ 1,333,541
Guidance & Attendance		\$ 411,017	\$ 499,348
Health Services		\$ 246,517	\$ 285,096
Psychological Services		\$ 290,705	\$ 289,995
Co-Curricular Activities		\$ 194,908	\$ 194,908
Athletics		\$ 647,091	\$ 617,060
Summer School		\$ 157,000	\$ 94,500
CVC		\$ 103,967	\$ 109,706
Inservice		\$ 112,816	\$ 127,816
<b>Total</b>		<b>\$26,153,083</b>	<b>\$26,904,707</b>
<b>Percentage Change</b>			<b>2.87%</b>

<b>District Support</b>		<b>2019-2020 Budget</b>	<b>2020-2021 PROPOSED Budget</b>
<b>2.73%</b>	<b>of the total Budget</b>	<b>2.84%</b>	<b>2.73%</b>
Board of Education		\$ 47,129	\$ 47,129
Central Administration		\$ 246,203	\$ 247,234
Business Administration		\$ 381,933	\$ 387,651
Auditing		\$ 60,000	\$ 60,000
Treasurer		\$ 79,701	\$ 47,250
Tax Collection		\$ 10,300	\$ 10,300
Legal Services		\$ 40,000	\$ 40,000
Personnel		\$ 120,575	\$ 121,681
Insurance		\$ 195,000	\$ 196,000
BOCES Administration/Capital		\$ 228,500	\$ 228,500
<b>Total</b>		<b>\$1,409,341</b>	<b>\$1,385,745</b>
<b>Percentage Change</b>			<b>-1.67%</b>

Operations and Maintenance		2019-2020 Budget	2020-2021 PROPOSED Budget
5.46% of the total Budget		5.68%	5.46%
Custodial Services		\$ 2,059,000	\$ 2,064,353
Maintenance		\$ 758,048	\$ 701,148
Total		\$2,817,048	\$2,765,501
Percentage Change			-1.83%



<b>Employee Benefits</b>		<b>2019-2020 Budget</b>	<b>2020-2021 PROPOSED Budget</b>
<b>26.70%</b>	<b>of the total Budget</b>	<b>27.43%</b>	<b>26.70%</b>
Health Insurance		\$8,061,691	\$8,145,709
Teachers' Retirement		\$1,900,666	\$1,900,666
Employees' Retirement		\$690,742	\$685,194
Social Security		\$1,685,000	\$1,747,314
Workers' Compensation		\$280,000	\$339,940
Unemployment		\$15,000	\$15,000
Other Benefits		\$965,589	\$700,000
<b>Total</b>		<b>\$13,598,688</b>	<b>\$13,533,823</b>
<b>Percentage Change</b>			<b>-0.48%</b>

<b>Debt Service and Transfers</b>		<b>2019-2020 Budget</b>	<b>2020-2021 PROPOSED Budget</b>
<b>9.65%</b>	<b>of the total Budget</b>	8.96%	9.65%
Construction		\$3,806,000	\$4,234,325
Buses		\$468,524	\$493,821
Interfund Transfers		\$65,000	\$65,000
Capital Outlay		\$100,000	\$100,000
<b>Total</b>		<b>\$4,439,524</b>	<b>\$4,893,146</b>
<b>Percentage Change</b>			<b>10.22%</b>

Transportation		2019-2020 Budget	2020-2021 PROPOSED Budget
<b>2.38%</b>	<b>of the total Budget</b>	<b>2.34%</b>	<b>2.38%</b>
Transportation		\$ 1,059,336	\$ 1,109,127
Garage		\$ 93,367	\$ 93,367
BOCES		\$ 6,500	\$ 6,500
<b>Total</b>		<b>\$1,159,203</b>	<b>\$1,208,994</b>
<b>Percentage Change</b>		<b>1.36%</b>	<b>4.30%</b>



# Forecasting Expenses

- If no school reconfiguration occurred we would have experienced a \$2.7 million gap in 2019-20
- 2020-21 operating costs under our previous configuration would create a \$3.7 million gap

# 20-21 Budget Gap as of 3/6/20

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Budgeted expenses	\$49,576,887	\$49,576,887	\$49,576,887	\$49,576,887	\$49,576,887	\$50,691,916
Revenues	\$44,076,887	\$45,100,176	\$46,723,745	\$47,201,000	\$48,312,716	\$49,878,251 (w/ 1% tax levy limit)
Appropriated fund balance	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000
Reserves	\$5,000,000	\$3,976,711	\$2,353,142	\$1,875,887	\$764,171	\$0
<b>Remaining Budget Gap</b>						<b>\$313,665</b>