



# Cortland Enlarged City School District

## 2024 - 2025 Newsletter

### Key Dates

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#### BUDGET VOTE

- Tuesday, May 21
- 12 p.m. to 9 p.m.
- Kaufman Center
- Virgil Town Hall
- Cortlandville  
Municipal Garage



### A Message from Superintendent Robert Edwards



Dear Cortland Families and Voters,

Throughout this year's budget process we have celebrated many points of pride and focused our energy on maintaining our wonderful program for students. Celebrating the great work that our staff and students do and focusing us forward remain the core principles of our work in the budget.

I am always honored to tell our story - to celebrate, to plan, to work, and to delve into ideas that prompt us to think about the future lives of our students. Despite our budgetary challenges we continue to offer the most robust set of academic opportunities for students in the surrounding area. I am particularly proud of the number of students who achieve college credits while enrolled at Cortland High School. Our partnership with Tompkins Cortland Community College is as strong as ever and is growing stronger as I write this. Next year we will become the first school in Cortland County to have students participate in the Smart Scholars Early College High School program. It is a wonderful next step in our continual evolution.

In addition to many other celebrations, another part of our work is to ensure that we develop a budget with our community in mind. If you had an opportunity to attend our annual Budget Hearing on May 7, you will note that our per pupil expenditures remain below average for Cortland County, for a 30 mile radius, and for New York State as a whole. This is evidence of our hard work in keeping costs down. In addition, our county-wide historical tax rate for district residents is below every year dating back to 2013. And whereas our students would have benefitted from a successful initial vote last year, we are again able to come in well under the historical tax rate this year. All of that said, we continue to need community support to ensure that our students will have opportunities in the future. Your vote matters.

I am appreciative of our Business Office for putting this informational newsletter together for the community. Please take some time to read it to understand the complexities of our budget process. Please know that every dollar counts for us. Small City School Districts typically face budgetary challenges, and any support for us that you can muster is a blessing.

Thank you all for your continued support of the district and our students. Please remember to exercise your right to vote on May 21, 2024.

*Sincerely,*  
*Robert Edwards*



For more information visit [www.cortlandschools.org](http://www.cortlandschools.org)

# Our fundamental purpose is to ensure high levels of learning for every student



## 3-PART BUDGET

### Program Component

This portion includes salaries and benefits of teachers and staff that directly work with students and other costs including supplies, technology, textbooks, co-curricular activities, athletics, and transportation.

This component is \$42,243,769 and accounts for 75.4% of the entire budget.

### Administrative Component

These expenditures include office and administrative costs, salaries and benefits for certified school administrators, legal fees, insurance, school board expenses, the business office, and recruitment.

This component is \$4,452,369 and accounts for 7.8% of the entire budget.

### Capital Component

This includes all school bus purchases, debt service on buildings, tax certiorari and court-ordered costs, facility costs (including salaries and benefits of the custodial and maintenance staff), service contracts, maintenance supplies and equipment, and utilities.

This component is \$9,439,012 and accounts for 16.8% of the entire budget.



### Proposition 1 - The Budget

The proposed budget for the 2024-25 school year is \$56,135,150. This represents a 4.99% increase in expenses. This budget proposal keeps the tax levy within the levy limit of 4.07% and requires a simple majority approval (50% + 1).

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Tax Levy Increase</b>	2.00%	1.09%	2.01%	0.67%	1.89%	4.07%
<b>Tax Rate/\$1,000</b>	\$17.08	\$17.22	\$16.94	\$15.58	\$13.84	\$12.54

It is anticipated that a 4.07% tax levy increase, which is within the Tax Levy Limit, will result in a decrease in Tax Rate on True for 2024-25. The actual tax rate for 2024-25 will be determined in the Summer of 2024 when assessment values and equalization rates are finalized.

The majority of the budget is allocated towards Instruction, which is increasing by \$1.8 million and demonstrates the district's commitment to maintaining student programming. The district is also seeing an increase in benefits with increases in Health Insurance premiums and ERS and TRS employer contribution rates. The district was able to reduce the Operations, Maintenance, and District Support budgets to ensure that student programming was a priority. The \$840,000 increase in Debt Service is due to the onset of the current Capital Project and will be offset by \$760,000 in additional State Building Aid.

Expenditure Summary	2023-2024 Budget	2024-2025 PROPOSED Budget
Instruction	\$27,282,901	\$29,096,380
Employee Benefits	\$15,165,099	\$15,406,136
Operations and Maintenance	\$3,036,612	\$2,850,723
Transportation	\$1,449,817	\$1,451,384
District Support	\$1,712,113	\$1,669,902
Debt Service and Transfers	\$4,819,500	\$5,660,625
<b>Expenditure Total</b>	<b>\$53,466,042</b>	<b>\$56,135,150</b>

Revenue Summary	2023-2024 Budget	2024-2025 PROPOSED Budget
Appropriated Fund Balance	\$740,000	\$975,000
Local Revenue	\$18,738,999	\$19,482,553
State Aid	\$32,090,698	\$33,073,290
Miscellaneous Revenue	\$935,150	\$1,422,307
Reserve Allocation	\$961,195	\$1,182,000
<b>Revenue Total</b>	<b>\$53,466,042</b>	<b>\$56,135,150</b>

With regards to State Aid funding, the Cortland Enlarged City School District has historically been considered a "Hold-Harmless" district. If the Foundation Aid formula calculates less than a 3% increase in State Aid, then the NYS Legislature has historically guaranteed a 3% due-minimum increase in Foundation Aid to offset increases in expenses. For next year, the finalized NYS budget does not provide an increase in Foundation Aid, which resulted in a reduction of \$700,000 in State Aid that would have been received if the 3% due-minimum was approved as part of the final NYS legislative budget. To offset this difference, the district has increased its use of Fund Balance and Reserves.

For more information visit [www.cortlandschools.org](http://www.cortlandschools.org)

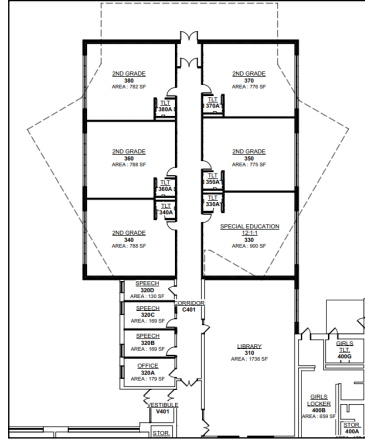
# Our fundamental purpose is to ensure high levels of learning for every student

## Proposition 2 - Student Transport Vehicles

If this proposition is approved, the district will replace four large school buses and one small vehicle used to transport students, through a purchase program. The anticipated cost of \$787,600 is eligible for approximately \$653,710 in state aid reimbursement. Replacing older, heavily used vehicles that are utilized for student transport, the proposed purchases are part of a five year replacement plan designed to ensure our students are transported on buses and other vehicles that meet the latest safety standards. All large buses are part of a warranty plan that will reduce part purchases and repair expenses.

## Proposition 3 - Capital Project at Barry Primary

If this proposition is approved, the renovations to the cluster area at Barry Primary will include an updated design to allow for more efficient classroom spaces. The total cost is not to exceed \$6,500,000 with \$1,200,000 to be covered by the Capital Reserve to ensure no impact to the tax levy.



## Proposition 4 - Cortland Free Library Tax

If this proposition is approved, the Cortland Free Library will levy a tax of \$461,024. This represents a 2.54% increase, which requires a simple majority approval (50% + 1). Please contact the Cortland Free Library for more information on this proposition.

## Proposition 5 - Student Ex-Officio Board Member

If approved, this proposition allows for a senior in the class of 2025 to be a student non-voting member of the Board of Education for the 2024-25 school year, and for a senior in the class of 2026 to be a student non-voting member of the Board of Education for the 2025-26 school year.



## What is a "tax levy limit?"

The tax levy limit is the allowable tax levy a school district can propose, for which only the approval of a simple majority of voters is required. The limit is calculated using a multi-step formula from the New York State Department of Education.

## How is my tax bill calculated?

Individual tax bills are calculated using:

1. The tax levy from the school district approved by district voters at the May budget vote.
2. The Equalization Rate set by New York State. New York State balances property values in different townships and sets the rate in August.
3. The assessed value of properties as set by the Tax Assessors in each town in June.
4. Applicable exemptions such as the STAR credit for the main residence of the homeowner.

## Example of a tax bill for 2024-25

If my property has a true assessed value of \$100,000, and the projected 2024-25 tax rate on true is \$12.54 per \$1,000 of assessed value, my tax bill will be approximately \$1,254, not including exemptions, which is \$130 lower than the previous year.

## Formula:

$$\text{(Tax rate/thousand)} \times \text{assessed value}$$
$$(\$12.54/\$1,000) \times \$100,000 = \$1,254$$

## If my assessment went up this year in the City of Cortland, will my taxes also go up?

Not necessarily. Taxes are levied proportionally by all properties within the district. It is currently estimated that a Cortland resident whose assessment increased 50% should expect no change in their tax bill.

## Can I calculate my tax bill for next year prior to July?

No. Actual tax rates cannot be determined until July or August when final assessments and equalization rates are available. The projected tax rate for next year was calculated using various assumptions based on historical and current trends.

## What is a Contingent Budget?

In a Contingency Budget, the tax levy for 2024-25 would remain at the 2023-24 level which will reduce total spending. This includes removing non-contingent expenses, adding rental fees for community use of district facilities, reducing staffing and programming opportunities for students, and increasing the utilization of District Reserves and Fund Balance. The District would be required to be in compliance with Section 2023 of Education Law.

## CAPITAL OUTLAY PROJECT

The district plans to replace the exterior doors at Barry Primary by the main entrance and ramp area, along with the corresponding hardware and electronics as its 100K Capital Outlay Project. This project will be eligible for Building Aid reimbursement.

## WHO IS ELIGIBLE TO VOTE?

To be eligible to vote, the following criteria must be met:

- Is a citizen of the United States,
- Is at least 18 years of age, and
- Is a resident within the CECSD for at least 30 days.

## VOTING BY ABSENTEE BALLOT OR EARLY VOTING

Absentee ballots and early voting ballots are available for voters who are residents of the district but will not be able to physically vote in-person on May 21. To vote by absentee or early mailing ballot, you must first obtain an application from Alicia Zupancic by calling (607) 758-4100 or stopping by the Kaufman Center between 8 a.m. and 4:30 p.m.

Completed absentee ballots must reach the office of the District Clerk no later than 5 p.m. on Tuesday, May 21, 2024.

## BOARD OF EDUCATION CANDIDATES

The following seats are up for a vote on the Board of Education, Trustees for a term of three (3) years: Brett Barnes, Christine Gregory, and Lauren Massotti-Kline.

Running for those seats are:

- Sherlyn Pallassino
- Brett Barnes
- Christine Gregory

Each of the above candidates will appear on the ballot, along with three blank spaces for write-in candidates. Voters can only vote for a maximum of three candidates, including write-ins.

Bios of the candidates and other budget resources are available on the district website.

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 53,466,042	\$ 56,135,150	\$ 55,835,173
Increase/Decrease for the 2024-25 School Year		\$ 2,669,108	\$ 2,369,131
Percentage Increase/Decrease in Proposed Budget		4.99 %	4.43 %
Change in the Consumer Price Index		4.12 %	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 18,573,269	\$19,328,429	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 18,573,269	\$ 19,328,429	\$ 18,573,269
F. Total Permissible Exclusions	\$ 435,525	\$ 672,818	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$ 18,137,744	\$ 18,655,611	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 18,137,744	\$ 18,655,611	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval)	\$ 0	\$ 0	
Administrative Component	\$ 4,304,598	\$ 4,452,369	\$ 4,433,718
Program Component	\$ 40,373,537	\$ 42,243,769	\$ 42,136,692
Capital Component	\$ 8,787,907	\$ 9,439,012	\$ 9,264,763

The basic school tax relief (STAR) exemption is authorized by Section 425 of the Real Property Tax Law. The maximum Basic STAR exemption savings is anticipated to be approximately \$500 for the 2024-25 school year.

Cortland Enlarged City School District  
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