



Enlarged City School District

Preliminary Budget 2021-22

Cortland Enlarged City School District
March 23, 2021

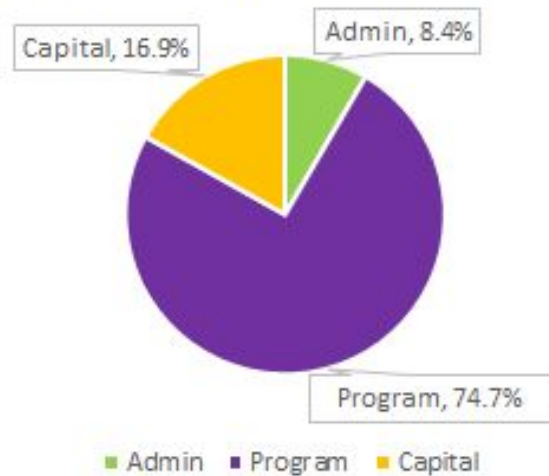
Total Budget

	2020/2021	2021/2022
Total Budget	50,170,001	50,848,256
Budget increase in \$	593,114	678,255
Budget increase in %	1.20%	1.35%

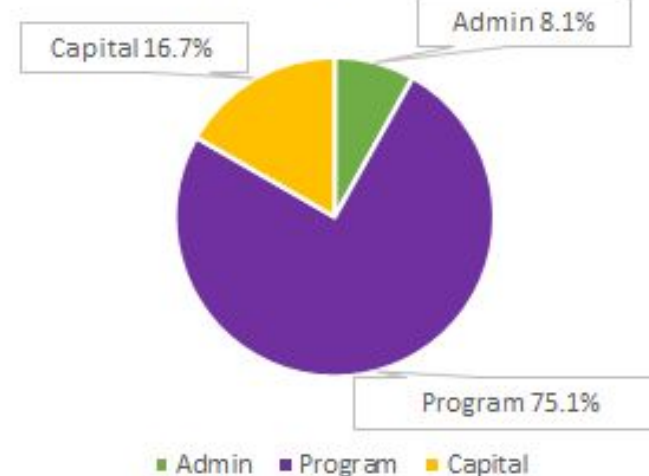
Three Part Budget

Three Part Budget				
2020/2021		2021/2022		
8.4%	4,227,971	8.1%	4,139,321	Admin
74.7%	37,454,236	75.1%	38,211,167	Program
16.9%	8,487,794	16.7%	8,497,767	Capital
100%	50,170,001	100%	50,848,256	

3 Part Budget 2020/2021



3 Part Budget 2021/2022



Instruction

	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
Instruction		
52.43% of the total Budget	52.64%	52.43%
Teaching Regular School	\$ 12,477,665	\$12,453,334
BOCES OCC Ed	\$ 763,900	\$ 638,000
Social Work	\$ 388,624	\$ 401,024
Special Education	\$ 7,285,223	\$ 7,510,434
Curriculum Development	\$ 232,507	\$ 167,010
Teaching, Administration	\$ 1,348,440	\$ 1,383,792
Library	\$ 523,902	\$ 519,885
Technology	\$ 1,249,013	\$ 1,378,470
Guidance & Attendance	\$ 499,348	\$ 514,390
Health Services	\$ 285,096	\$ 293,393
Psychological Services	\$ 236,659	\$ 244,102
Co-Curricular Activities	\$ 194,908	\$ 201,137
Athletics	\$ 621,434	\$ 633,854
Summer School	\$ 68,000	\$ 40,000
CVC	\$ 109,706	\$ 112,223
Inservice	\$ 126,316	\$ 167,463
Total	\$26,410,741	\$26,658,511
Percentage Change		0.94%

- BOCES OCC Ed decrease due to new BOCES formula/enrollment
- SPED increases (we see the increase to our HC State Aid as well)
- Decrease due to retirement in Curriculum
- Technology increases due to new program utilization - BOCES
- BOCES decreases in Library, SPED Summer School, Teaching Regular School
- Annual salary increases
- BOCES increase in Inservice

District Support

District Support	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
2.74% of the total Budget	2.75%	2.74%
Board of Education	\$ 47,129	\$ 47,129
Central Administration	\$ 247,234	\$ 247,823
Business Administration	\$ 395,533	\$ 399,534
Auditing	\$ 60,000	\$ 60,000
Treasurer	\$ 47,250	\$ 48,713
Tax Collection	\$ 10,300	\$ 10,300
Legal Services	\$ 40,000	\$ 40,000
Personnel	\$ 121,681	\$ 123,077
Insurance	\$ 200,500	\$ 205,500
BOCES Administration/Capital	\$ 210,000	\$ 210,000
Total	\$1,379,627	\$1,392,076
Percentage Change		0.90%

- Annual salary increases

Operation and Maintenance

	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
Operations and Maintenance		
5.52% of the total Budget	5.51%	5.52%
Custodial Services	\$ 2,064,353	\$ 2,093,517
Maintenance	\$ 701,148	\$ 710,874
Total	\$2,765,501	\$2,804,391
Percentage Change		1.41%

- Annual salary increases

Employee Benefits

	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
Employee Benefits		
27.36% of the total Budget	26.96%	27.36%
Health Insurance	\$8,145,709	\$8,487,829
Teachers' Retirement	\$1,886,944	\$1,902,040
Employees' Retirement	\$685,194	\$692,046
Social Security	\$1,747,314	\$1,764,787
Workers' Compensation	\$339,940	\$343,339
Unemployment	\$15,000	\$15,000
Other Benefits	\$707,091	\$707,091
Total	\$13,527,192	\$13,912,132
Percentage Change		2.85%

- Annual increases to insurance and benefits

Debt Service

	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
Debt Service and Transfers		
9.52% of the total Budget	9.75%	9.52%
Construction	\$4,234,325	\$4,071,260
Buses	\$493,821	\$602,525
Interfund Transfers	\$65,000	\$65,000
Capital Outlay	\$100,000	\$100,000
Total	\$4,893,146	\$4,838,785
Percentage Change		-1.11%

- Small reduction based on our debt service schedule

Transportation

	2020-2021 Actual Budget	2021-2022 PROPOSED Budget
Transportation		
2.44% of the total Budget	2.31%	2.44%
Transportation	\$ 1,059,336	\$ 1,148,995
Garage	\$ 93,367	\$ 93,367
BOCES	\$ 6,500	\$ -
Total	\$1,159,203	\$1,242,362
Percentage Change		7.17%

- Annual salary increases and an upgrade to our Transfinder program

Budget Analysis

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022
Budgeted expenses	\$49,576,887	\$49,576,887	\$49,576,887	\$49,576,887	\$49,576,887	\$50,170,001	\$50,848,256
Revenues	\$44,076,887	\$45,100,176	\$46,723,745	\$47,201,000	\$48,312,716	\$49,670,121	\$50,399,360
Appropriated fund balance	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$499,880	\$448,896
Reserves	\$5,000,000	\$3,976,711	\$2,353,142	\$1,875,887	\$764,171	\$0	\$0

Next steps

- Health insurance rates will be known in March - *5% increase*
- Continue to review staffing information as it becomes available
- Benefit rates to be recalculated as staffing becomes known
- ~~Finalize Tax Cap Calculation~~
- ~~Put together a budget projection~~
- Review BOCES preliminary 21/22 contract
- Compile final budget for adoption at the April 19, 2021 meeting

Questions??



**Thank you for taking the time
to view this presentation!**

