Budget
2022-2023
Cortland Enlarged City School District
January 11, 2022

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Budget Presentation #2

- Budget Planning Process and Budget Assumptions
- Salary Projections
Budget Planning Process

• Collaborative
  • Principals, Supervisors, and Directors
  • Initial Requests due Tuesday, January 25 (extended one week)
  • Work with Cabinet to review initial requests
  • Final Budget Requests due February 14

• Goals
  • Financially meet the needs of all students
  • Work collaboratively with staff
  • Keep long-term planning in mind throughout
    • Rebuild reserves
    • Create healthy fund balance
Budgeting for Expenses

• Predictable Costs
  • Debt Service
  • Insurance
  • Utilities
  • Salaries (Typically)
  • Benefits
• Non-Predictable Costs
  • Tuition (Charter, Non-Public)
  • Repairs

• Costs we have some control over
  • Department/Grade-Level
  • Supplies/Materials
  • Equipment
  • General Maintenance
  • Textbooks
  • Conferences
Budgeting for Revenues

- Expense-Driven State Aid
  - BOCES
  - Transportation
  - Building
  - Categorical Aids
- General State Aid
  - Foundation

- Local Revenues
  - Tax Levy
  - PILOTs
  - Miscellaneous
Planning for Budget Requests

- Reviewed current budget codes
  - Change/Add/Modify codes for next year?
    - Sample Budget Code: A 2110.450-10-2500 (Social Studies Supplies/Materials)
    - Fund A General Fund
    - Function 2110 Teaching - Regular School
    - Object 450 Supplies/Materials
    - Location 10 Senior High School
    - Program 2500 Social Studies Department
- “Assigned” each budget line to a “Budget Builder”
  - Budget builders submit budget requests
  - Goal: Meet the needs of all budget builders
Defining Budget Builders

- Elementary Principals
- Secondary Principals
- Curriculum
- Personnel
- Special Education
- Facilities
- Transportation
- IT
- Athletics
- Kaufman Center
- Business Office
- BOCES Services
- Salaries
- Food Service (C-Fund)
Meetings with Budget Builders

• Shared Current Budget Projections
• Discussed Budget Priorities
• Budget Request Forms
  • Form A - Teacher Supply Lines
  • Form B - Additional Budget Requests
  • Form C - Conferences
  • Form E - Equipment
  • Form M - Summer Maintenance Requests
  • Form T - Textbooks
• Supervisors/Directors - Initial Review
• Curriculum/Instruction - Conferences/Textbooks
• Facilities - Summer Maintenance Requests
Budget Assumptions

• Increases in Expenses
  • Health Insurance - 6%
  • Debt Service - Fairly Steady
  • Salaries - ??? - Negotiations this year
  • TRS - 10-10.5% of Salaries (up)
  • ERS - ~13.1% of Salaries (down)
  • Liability Insurance - ~6-8%
  • BOCES - Fairly Steady This Year

• Increases in Revenues
  • State Aid - ??? (Initial Runs ~Jan 15)
  • Taxes - Restricted by 2% Tax Levy Cap Formula (Note: not necessarily 2%)
    • Can override Tax Cap with Supermajority Vote (60% approval)
  • Need to fill the gap between Expenses and Revenues
Federal Funds? Food Service?

- A - General Fund (Voter Approval needed)
- C - Food Service Fund
- CM - Miscellaneous Special Revenue Fund
- F - Special Aid Fund
- H - Capital Projects Fund
- V - Debt Service Fund

- Federal Funds and Food Service Funds are budgeted separately - No voter approval needed
- Best practice: Include anticipated use of Federal Funds (ESSER, etc) within Budget Process - Creates Fund Balance
Next Steps in Budget Process

• Review Initial Budget Requests

• Review State Aid Projections (~Jan 15 Governor’s Proposed Budget)

• Debt Service and Benefits Projections (next BOE meeting)

Note: Negotiations with CUT and CSEA this year
Salary Projections

• Current Year Budgeted Salaries:
  • $20,306,314 39.93% of Current Budget (before adjustments)
    • General Ed Teachers: $10,354,036 (51.0%) → ??? (CUT)
    • Support Staff: $2,436,214 (12.0%) → ??? (CSEA, CUT)
    • Health/Wellness: $1,801,093 (8.87%) → ??? (CUT)
    • Administrators: $1,614,857 (7.95%) → $1,663,300
    • Special Ed Teachers: $1,533,149 (7.55%) → ??? (CUT)
    • Maintenance: $988,813 (4.87%) → ??? (CSEA)
    • Transportation: $608,659 (3.05%) → ??? (CSEA)
    • Substitutes: $540,680 (2.66%) → ???
    • Other: $428,813 (2.11%) → ???

• Updates for 2022-23 Salary Projections are forthcoming
• Need to budget some money for when contracts are negotiated
Key Take-Aways

• Trying new budgeting approach this year

• Constant balancing act between Expenses and Revenues

• A lot of unknowns at this point
Next Presentation - Jan 25

- Debt Service Projections
- Employee Benefits
Questions?