



Enlarged City School District



# Budget 2022-2023

Cortland Enlarged City School District  
January 11, 2022

Kristopher Williamson, Business Administrator



**Barry Primary**



**Smith Intermediate**



**Randall Middle**



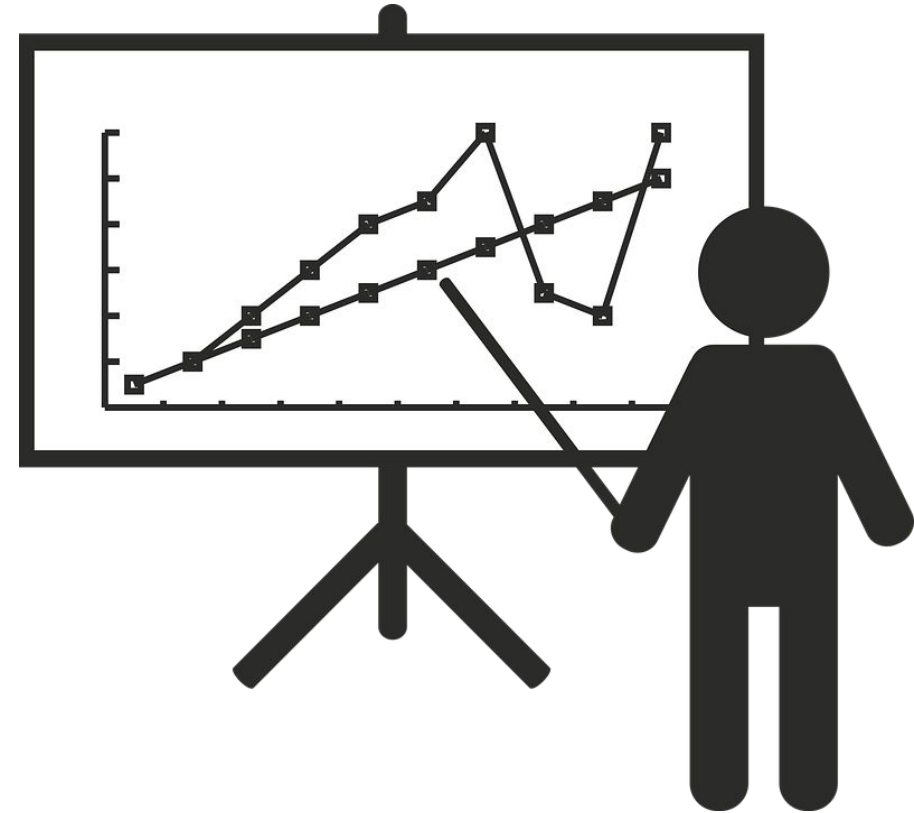
**Junior High School**



**Cortland High School**

# Budget Presentation #2

- Budget Planning Process and Budget Assumptions
- Salary Projections



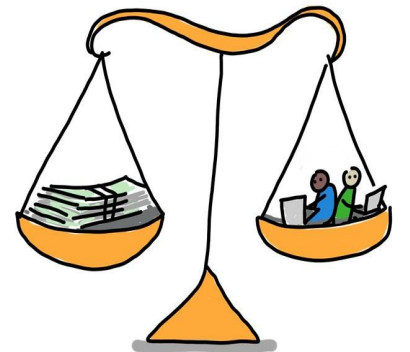
# Budget Planning Process

- 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

Revenue



# 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
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- 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?

