



Enlarged City School District



Budget 2022-2023

Cortland Enlarged City School District
March 8, 2022

Kristopher Williamson, Business Administrator



Barry Primary



Smith Intermediate



Randall Middle



Junior High School

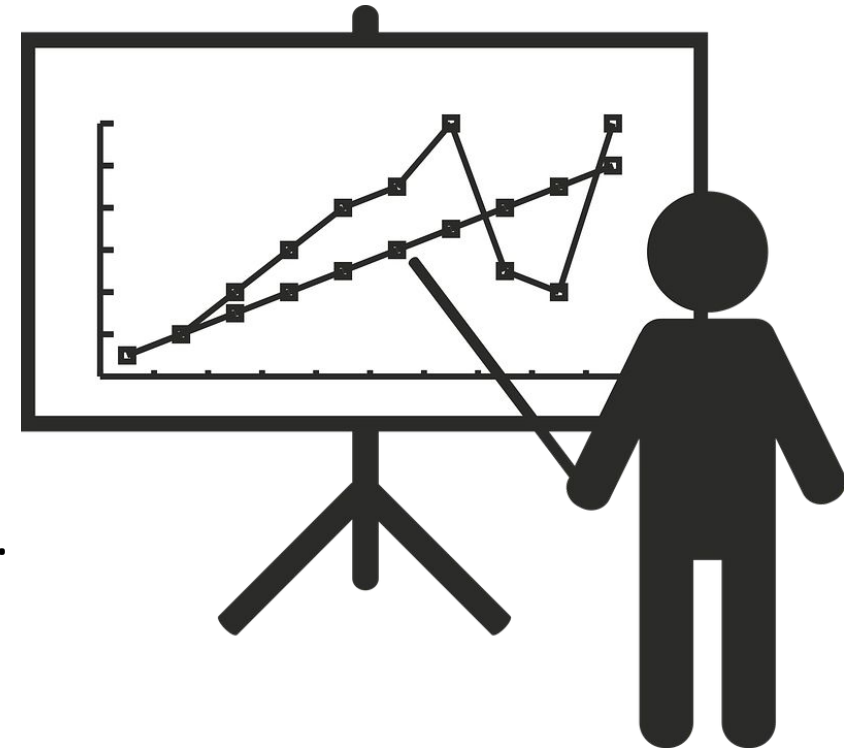


Cortland High School

Budget Presentation #5

- Updated Revenue Budget
- Operations and Maintenance Budget
- Transportation Budget

Reminder: These are preliminary budgets with many unknowns.



Updated Revenue Budget

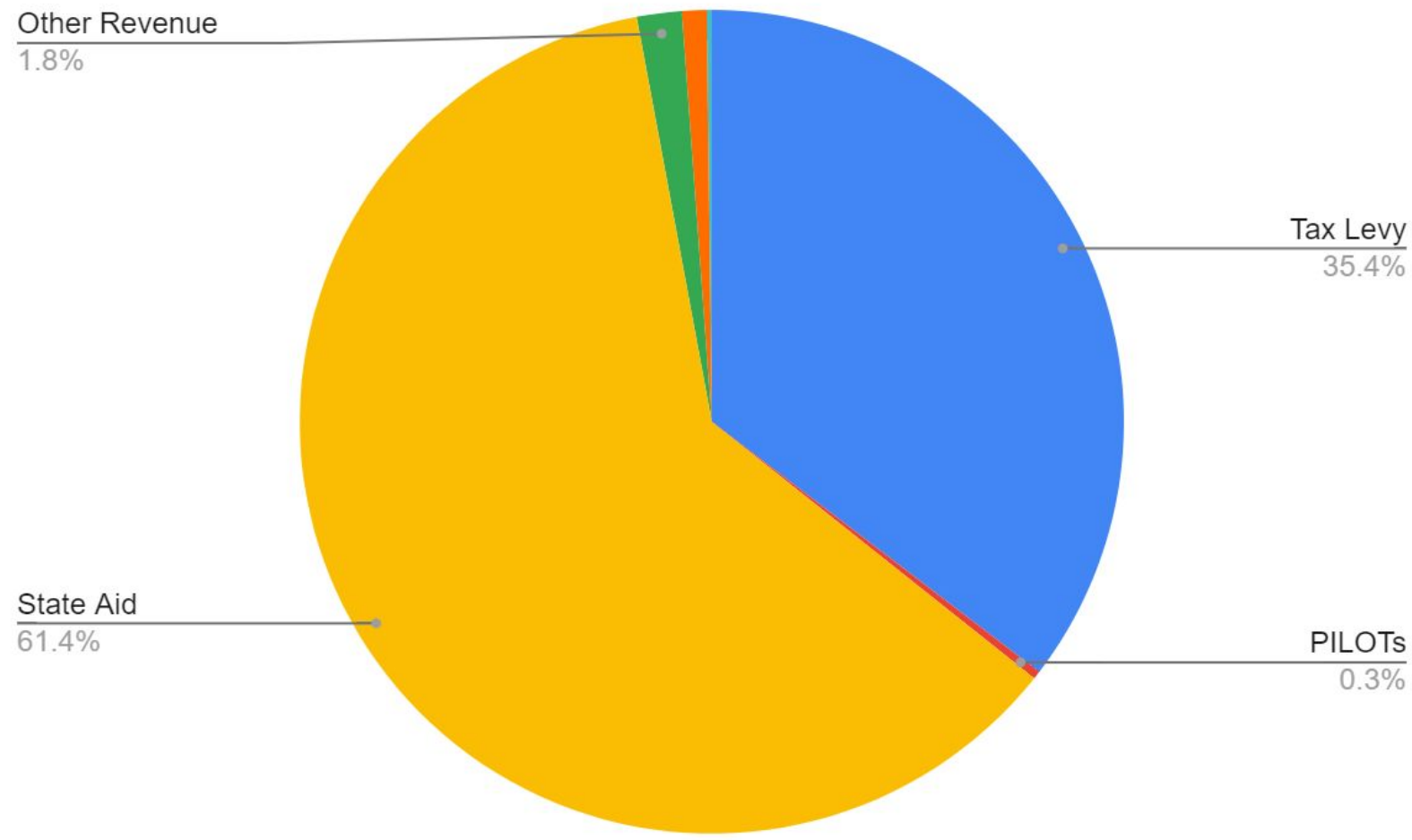
Tax Levy (0.67% increase)	\$18,227,859
PILOTs	\$160,600
State Aid	\$31,618,448
Other Revenue	\$905,150
TOTAL Revenue:	\$50,912,057

Current Budget Projections:	\$51,512,057
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Fill the Gap with Appropriated Fund Balance and possible use of reserves

- \$500,000 Appropriated Fund Balance
- \$100,000 Anticipated Use of Repair Reserve

Anticipated Revenue Sources 2022-2023



Historical Revenue Projections

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Tax Levy	\$ 17,006,932	\$ 17,215,372	\$ 17,559,679	\$ 17,751,080	\$ 18,107,360	\$ 18,227,859
PILOTs	\$ 120,000	\$ 145,000	\$ 145,000	\$ 141,000	\$ 149,600	\$ 160,600
State Aid	\$ 28,706,663	\$ 28,929,978	\$ 29,702,387	\$ 30,835,771	\$ 31,347,787	\$ 31,618,448
Other Revenues	\$ 890,150	\$ 910,650	\$ 905,650	\$ 942,150	\$ 935,150	\$ 905,150
TOTAL REVENUES	\$ 46,723,745	\$ 47,201,000	\$ 48,312,716	\$ 49,670,001	\$ 50,539,897	\$ 50,912,057
Appropriated Fund Balance	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 308,359	\$ 500,000
Use of Reserves	\$ 2,353,142	\$ 1,875,887	\$ 764,171	\$ 0	\$ 0	\$ 100,000
TOTAL BUDGET	\$ 49,576,887	\$ 49,576,887	\$ 49,576,887	\$ 50,170,001	\$ 50,848,256	\$ 51,512,057
Available Balance Year End	\$ 1,460,455.65	\$ 125,697.98	\$ 539,289.03	\$ 5,269,843.68	TBD	
% of Subsequent Budget	2.95%	0.25%	1.07%	10.36%	TBD	

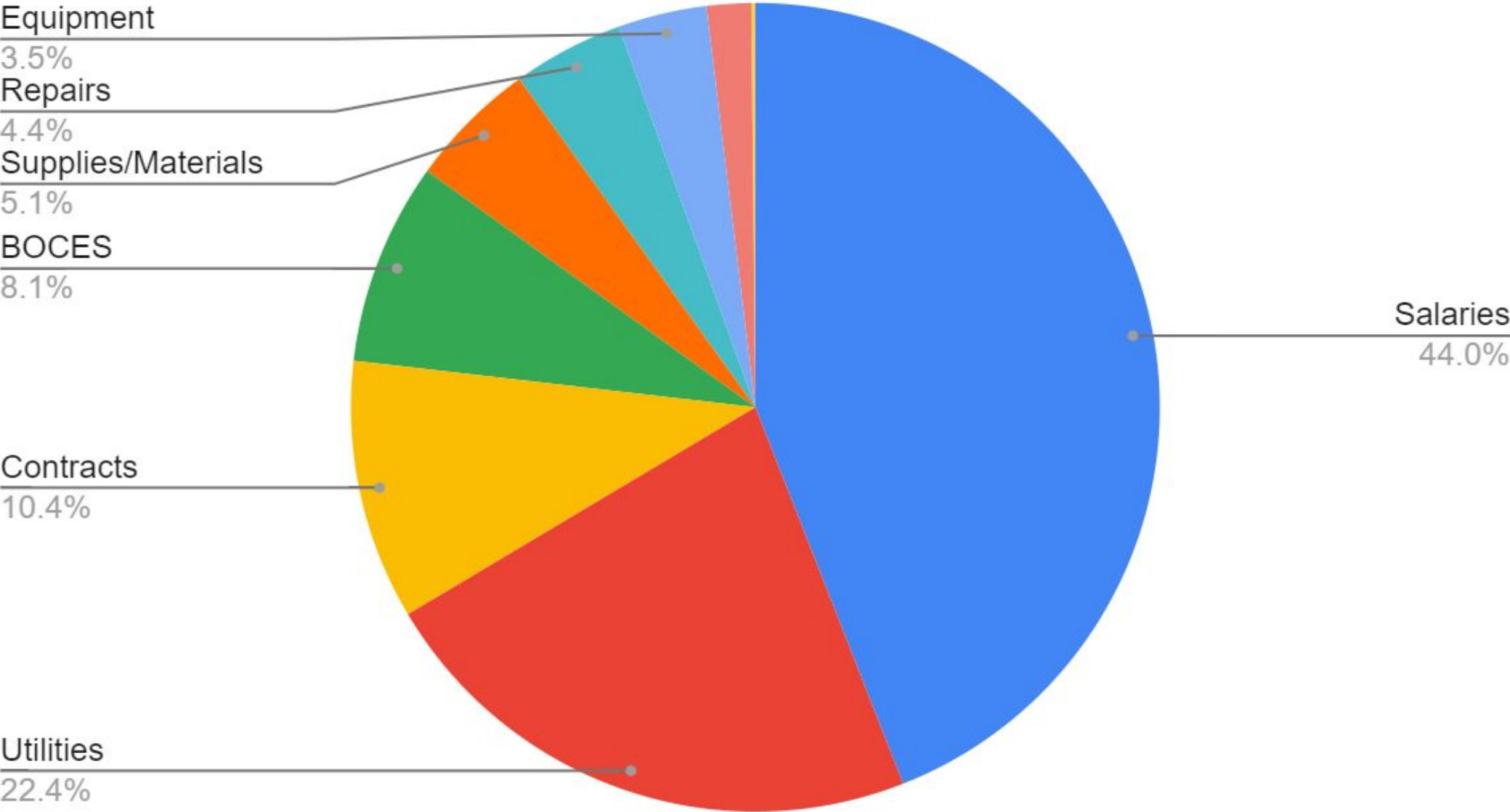
Operations/Maintenance Budget

Projections for 2022-23

• Salaries	\$1,240,800
• Overtime/Subs	\$50,000
• Equipment	\$100,000
• Utilities	\$631,200
• Contractual	\$292,800
• Supplies and Materials	\$145,000
• Repairs	\$125,000
• BOCES	\$228,000
• Other Expenses	\$4,500

TOTAL Operations and Maintenance Budget: \$2,817,300

Operations and Maintenance 2022-23



Historical O&M Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 1,197,438	\$ 1,153,149	\$ 1,136,601	\$ 1,106,813	\$ 1,240,800
Utilities	\$ 755,200	\$ 685,200	\$ 655,200	\$ 655,200	\$ 631,200
Contracts	\$ 253,800	\$ 243,800	\$ 238,800	\$ 317,800	\$ 292,800
BOCES	\$ 690,000	\$ 236,000	\$ 236,000	\$ 128,000	\$ 228,000
Supplies/Materials	\$ 202,000	\$ 192,000	\$ 192,000	\$ 178,578	\$ 145,000
Repairs	\$ 118,400	\$ 118,400	\$ 118,400	\$ 125,000	\$ 125,000
Equipment	\$ 90,000	\$ 115,000	\$ 115,000	\$ 150,000	\$ 100,000
Overtime/Subs	\$ 67,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 50,000
Other Expenses	\$ 3,500	\$ 3,500	\$ 3,500	\$ 5,000	\$ 4,500
TOTAL:	\$ 3,377,338	\$ 2,817,049	\$ 2,765,501	\$ 2,741,391	\$ 2,817,300
Year to Year Increase		-16.59%	-1.83%	-0.87%	2.77%

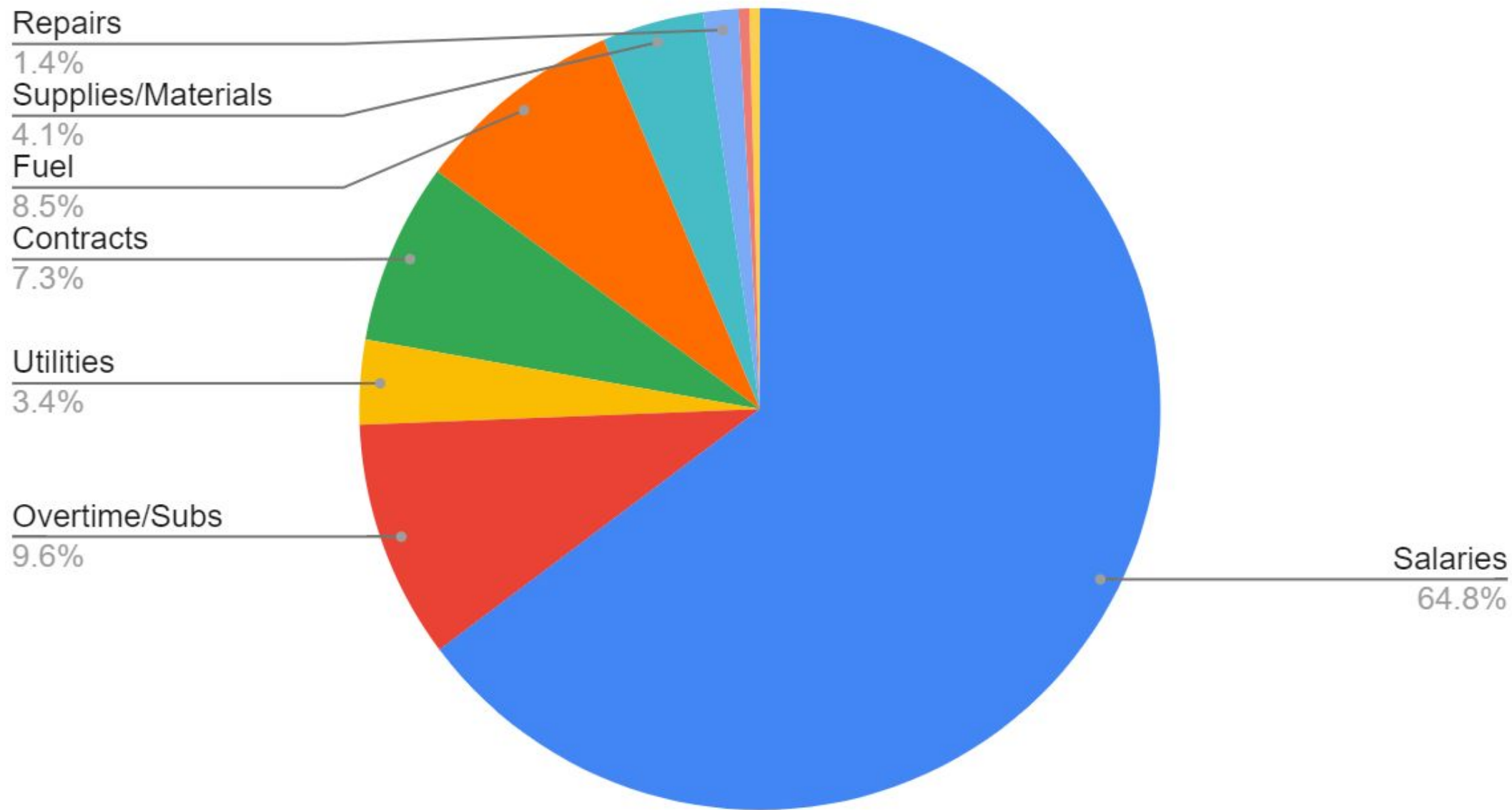
Transportation Budget

Projections for 2022-23

• Salaries	\$912,700
• Overtime/Subs	\$135,600
• Utilities	\$48,000
• Contractual	\$103,200
• Fuel	\$120,000
• Supplies and Materials	\$58,000
• Repairs	\$20,000
• BOCES	\$6,000
• Other Expenses	\$6,000

TOTAL Transportation Budget:	\$1,409,500
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Transportation 2022-23



Historical Transportation Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 669,038	\$ 698,618	\$ 734,959	\$ 763,878	\$ 912,700
Overtime/Subs	\$ 115,000	\$ 115,000	\$ 115,000	\$ 119,600	\$ 135,600
Fuel	\$ 115,000	\$ 115,000	\$ 115,000	\$ 115,000	\$ 120,000
Contracts	\$ 86,585	\$ 79,585	\$ 86,035	\$ 101,085	\$ 103,200
Supplies/Materials	\$ 65,500	\$ 65,000	\$ 58,000	\$ 58,000	\$ 58,000
Utilities	\$ 52,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Repairs	\$ 24,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
BOCES	\$ 12,000	\$ 13,500	\$ 13,800	\$ 8,000	\$ 6,000
Other Expenses	\$ 4,500	\$ 4,500	\$ 3,000	\$ 3,000	\$ 6,000
TOTAL:	\$ 1,143,623	\$ 1,159,203	\$ 1,193,794	\$ 1,236,563	\$ 1,409,500
		1.36%	2.98%	3.58%	13.99%

Key Take-Aways



By Frits Ahlefeldt

- Continuously updating projected revenues
 - We will need to “fill the gap”
 - \$500,000 Appropriated Fund Balance
 - Appropriate Use of Reserves???
 - Intent is to refund reserves if they are used
- Maintenance and Operations Budget
 - Anticipated use of Repair Reserve
 - ARPA Funding will help provide materials/supplies
- Transportation Budget
 - Increased expenses = increased Transportation aid for 2023-24

Next Steps in Budget Process

- Continue to Review Budget Requests
- Continue to update Revenue Projections
- Begin to narrow down on targeted spending plans



Next Presentation - March 29

- Present Updates on Revenue Budget
- Instructional Budget
- Special Education Budget



Questions?

