



Enlarged City School District



Budget 2022-2023

Cortland Enlarged City School District
March 29, 2022

Kristopher Williamson, Business Administrator



Barry Primary



Smith Intermediate



Randall Middle



Junior High School

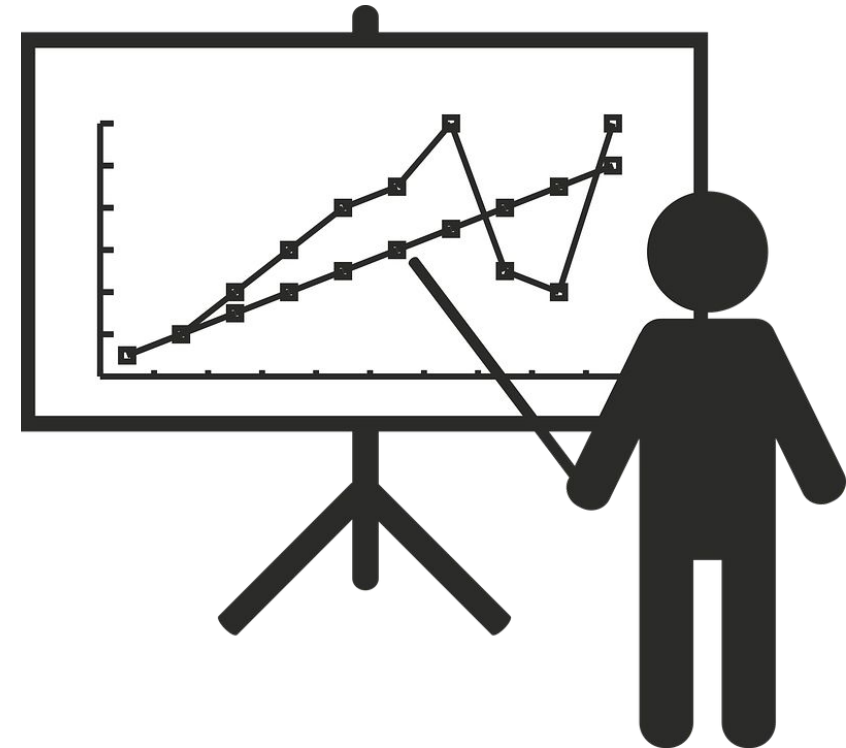


Cortland High School

Budget Presentation #6

- Updated Revenue Budget
- Updated O/M and Transportation Budgets
- Instructional Budget
- Special Education Budget
- District Support Budget
- Propositions

Reminder: CUT and CSEA negotiations are planned for this year.



Updated Revenue Budget

Tax Levy (0.67% increase)	\$18,227,859	
PILOTs	\$160,600	
State Aid	\$31,741,542	(Inc \$123,094 - Trans)
Other Revenue	\$935,150	(Inc \$30,000 - Medicaid)
TOTAL Revenue:	\$51,065,151	

Current Budget Projections: \$51,565,151

Fill the Gap with Appropriated Fund Balance and anticipated use of reserves

- \$400,000 Appropriated Fund Balance
- \$100,000 Anticipated Use of Repair Reserve

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	\$ 31,741,542
Other Revenues	\$ 890,150	\$ 910,650	\$ 905,650	\$ 942,150	\$ 935,150	\$ 935,150
TOTAL REVENUES	\$ 46,723,745	\$ 47,201,000	\$ 48,312,716	\$ 49,670,001	\$ 50,539,897	\$ 51,065,151
Appropriated Fund Balance	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 308,359	\$ 400,000
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	\$ 51,565,151
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	

Categories for Expense Budgets

- **Salaries** - Contractual pay, stipends, tutoring, athletic claims (employee)
- **Overtime/Substitutes** - Extra help, K-Screening
- **Benefits** - ERS, TRS, Social Security, retirement incentives
- **Supplies/Materials** - Consumables
- **Instructional Materials** - Textbooks, library books, software, hardware
- **Equipment** - Non-consumables
- **Repairs** - Equipment and Building
- **Contractual** - Auditing, dues, fees, rental, advertising, contracts
- **Conferences**

Categories for Expense Budgets

- **BOCES**
- **Tuition** - Non-public, Charter, Public Schools
- **Utilities** - Electric, Gas, Water/Sewer
- **Insurance** - Medical (Active/Retirees), Unemployment, Worker's Comp, Liability
- **Debt Service** - Principal/Interest - Capital Projects, Bus Purchases, RAN
- **Other Expenses**
 - Consultants (Business office, IT, Transportation)
 - Non-employee reimbursement claims (officials for sports, election inspectors)
 - Postage
 - Mileage
 - Recruitment
 - Interfund Transfers

Operations/Maintenance Budget

- Staffing updates
 - Ongoing Cleaner posting
- BOCES services increasing to match spending from 2020-21
 - eRate, Fiber networking, Telephone
 - STAC processing
 - Health and Safety Level 2 Coordinator
- Keeping same costs for snow removal, laundry services, utilities
- Decreased supplies and materials, equipment, repair
 - More closely reflects actual year-to-year spending
 - Use of Federal funding (ARPA)
 - Use of Repair Reserve, if needed



Operations/Maintenance Budget Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 1,172,438	\$ 1,128,149	\$ 1,111,601	\$ 1,106,813	\$ 1,250,400
Overtime/Substitutes	\$ 92,000	\$ 95,000	\$ 95,000	\$ 75,000	\$ 50,000
Supplies/Materials	\$ 202,000	\$ 192,000	\$ 192,000	\$ 178,578	\$ 140,000
Equipment	\$ 90,000	\$ 115,000	\$ 115,000	\$ 150,000	\$ 100,000
Repairs	\$ 118,400	\$ 118,400	\$ 118,400	\$ 125,000	\$ 115,000
Contractual	\$ 252,800	\$ 242,800	\$ 237,800	\$ 317,800	\$ 287,800
Conferences	\$ 3,500	\$ 3,500	\$ 3,500	\$ 5,000	\$ 4,500
BOCES	\$ 690,000	\$ 236,000	\$ 236,000	\$ 128,000	\$ 228,000
Utilities	\$ 755,200	\$ 685,200	\$ 655,200	\$ 655,200	\$ 639,585
Other Expenses	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	\$ 0
TOTAL:	\$ 3,377,338	\$ 2,817,049	\$ 2,765,501	\$ 2,741,391	\$ 2,815,285
		-16.59%	-1.83%	-0.87%	2.70%

Transportation Budget

- Staffing updates
 - Ongoing Bus Driver and Bus Aide postings
- Fuel price uncertainty for next year
 - \$115,000 budgeted for 2021-22
 - \$100,000 anticipated costs for 2021-22
 - \$130,000 budgeted for 2022-23
- Decrease in repairs, supplies
 - Parts are now covered under warranty
 - Use Repair Reserve, if needed



Transportation Budget Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 669,038	\$ 698,618	\$ 734,959	\$ 763,878	\$ 915,300
Overtime/Substitutes	\$ 115,000	\$ 115,000	\$ 115,000	\$ 119,600	\$ 125,600
Supplies/Materials	\$ 180,500	\$ 180,000	\$ 173,000	\$ 173,000	\$ 185,500
Repairs	\$ 24,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 17,800
Contractual	\$ 37,268	\$ 36,268	\$ 41,268	\$ 56,268	\$ 51,268
Conferences	\$ 4,500	\$ 4,500	\$ 3,000	\$ 3,000	\$ 2,500
BOCES	\$ 12,000	\$ 13,500	\$ 13,800	\$ 8,000	\$ 8,000
Utilities	\$ 52,000	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,100
Insurance	\$ 42,867	\$ 37,867	\$ 37,867	\$ 37,867	\$ 37,800
Other Expenses	\$ 6,450	\$ 5,450	\$ 6,900	\$ 6,950	\$ 6,000
TOTAL:	\$ 1,143,623	\$ 1,159,203	\$ 1,193,794	\$ 1,236,563	\$ 1,397,868
		1.36%	2.98%	3.58%	13.04%

Instructional Budget



- Budget Increases
 - NEW: Musical Instrument equipment budget line: \$15,000
 - NEW: Art equipment budget line: \$7,000
 - NEW: Industrial Arts equipment budget line: \$5,000
 - Increased supplies and materials budget lines overall \$23,612
- Budget Decreases
 - Repairs, BOCES services
- Anticipated Increased Tuition Costs
 - Charter School enrollment increasing each year



Instructional Budget Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 15,188,700	\$ 14,532,692	\$ 14,151,344	\$ 14,418,097	\$ 14,526,200
Overtime/Substitutes	\$ 319,750	\$ 320,000	\$ 330,804	\$ 341,900	\$ 385,140
Supplies/Materials	\$ 258,243	\$ 235,425	\$ 234,925	\$ 225,620	\$ 249,232
Instructional Materials	\$ 290,735	\$ 279,156	\$ 278,685	\$ 248,671	\$ 259,601
Equipment	\$ 5,000	\$ 15,000	\$ 15,000	\$ 34,690	\$ 69,500
Repairs	\$ 62,900	\$ 62,900	\$ 62,900	\$ 62,900	\$ 57,500
Contractual	\$ 233,920	\$ 249,663	\$ 258,463	\$ 209,350	\$ 180,150
Conferences	\$ 50,394	\$ 39,714	\$ 39,714	\$ 56,280	\$ 39,200
BOCES	\$ 3,057,260	\$ 3,327,220	\$ 3,167,454	\$ 3,242,208	\$ 3,064,250
Tuition	\$ 132,000	\$ 90,000	\$ 165,000	\$ 281,283	\$ 515,000
Other Expenses	\$ 113,895	\$ 144,570	\$ 144,570	\$ 137,050	\$ 125,000
TOTAL:	\$ 19,712,797	\$ 19,296,340	\$ 18,848,859	\$ 19,258,049	\$ 19,470,773
		-2.11%	-2.32%	2.17%	1.10%

Special Education Budget

- Additional Special Education positions added this year
 - Special Education Teacher
 - Teacher Aides
- Budget Increases
 - Supplies and materials
- Budget Decreases
 - BOCES



Special Education Budget Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 3,241,257	\$ 2,959,035	\$ 2,929,686	\$ 2,927,232	\$ 3,479,200
Overtime/Substitutes	\$ 14,050	\$ 14,050	\$ 61,980	\$ 57,930	\$ 35,000
Supplies/Materials	\$ 28,735	\$ 28,735	\$ 28,735	\$ 41,735	\$ 43,025
Equipment	\$ 500	\$ 500	\$ 500	\$ 500	\$ 500
Contractual	\$ 22,500	\$ 22,500	\$ 22,500	\$ 106,500	\$ 54,500
Conferences	\$ 11,205	\$ 11,205	\$ 11,205	\$ 15,378	\$ 10,850
BOCES	\$ 2,800,000	\$ 3,326,968	\$ 4,112,526	\$ 3,848,000	\$ 3,673,000
Tuition	\$ 350,000	\$ 350,000	\$ 351,000	\$ 370,000	\$ 370,000
Other Expenses	\$ 3,750	\$ 3,750	\$ 3,750	\$ 0	\$ 0
TOTAL:	\$ 6,471,997	\$ 6,716,743	\$ 7,521,882	\$ 7,367,275	\$ 7,666,075
		3.78%	11.99%	-2.06%	4.06%

District Support Budget

- Debt Service
- Interfund Transfers
 - \$65,000 - Summer Programming
 - \$100,000 - Capital Outlay Project (Tile Replacement @ High School)
- BOCES Administrative and Capital (Increase)
- Legal Expenses
- Benefits
- Insurance
- BOE, Business Office, and Tax Collection Expenses

District Support Budget Projections

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Salaries	\$ 560,731	\$ 576,786	\$ 552,191	\$ 574,614	\$ 589,100
Overtime/Substitutes	\$ 17,250	\$ 19,250	\$ 19,250	\$ 16,250	\$ 16,000
Benefits	\$ 5,282,391	\$ 5,241,997	\$ 5,026,543	\$ 5,065,964	\$ 5,047,282
Supplies/Materials	\$ 115,375	\$ 112,575	\$ 22,575	\$ 19,375	\$ 18,650
Equipment	\$ 0	\$ 0	\$ 0	\$ 3,000	\$ 0
Contractual	\$ 166,900	\$ 206,400	\$ 196,400	\$ 218,356	\$ 215,500
Conferences	\$ 24,500	\$ 26,500	\$ 26,500	\$ 24,500	\$ 20,150
BOCES	\$ 285,000	\$ 386,175	\$ 379,057	\$ 416,626	\$ 489,000
Insurance	\$ 8,043,003	\$ 8,551,691	\$ 8,697,649	\$ 9,048,154	\$ 9,056,431
Debt Service	\$ 4,182,128	\$ 4,274,524	\$ 4,728,146	\$ 4,673,785	\$ 4,584,487
Other Expenses	\$ 193,854	\$ 191,654	\$ 191,654	\$ 184,354	\$ 178,550
TOTAL:	\$ 18,871,132	\$ 19,587,552	\$ 19,839,965	\$ 20,244,978	\$ 20,215,150
		3.80%	1.29%	2.04%	-0.15%

Key Take-Aways



By Frits Ahlefeldt

- Final adjustments made to Revenue Budget
 - We will need to “fill the gap”
 - \$400,000 Appropriated Fund Balance
 - Anticipated Use of Reserves
 - Intent is to refund reserves if they are used
- Budget Increases
 - NEW: Musical Instrument Replacement
 - NEW: Art Equipment
 - NEW: Industrial Arts Equipment
 - Supplies and Materials

Proposition 1 - School Budget

To approve the budget of \$51,565,151, which is a 1.41% budget increase and 0.67% tax levy increase maximizing our allowable tax cap.

Note: Language may need to be added to reflect anticipated use of reserves.

2021-22 Budget: \$50,848,256

2022-23 Budget: \$51,565,151 \$711,895 increase

2021-22 Tax Levy:\$18,107,360

2022-23 Tax Levy:\$18,227,859 \$120,499 increase

Proposition 2 - Bus Purchase

Shall the bond resolution adopted by the Board of Education of the Cortland Enlarged City School District on February 8, 2022 authorizing the acquisition of student transport vehicles, including all necessary furnishings, fixtures and equipment, and the expenditure of a total sum not to exceed \$452,000, which is estimated to be the total maximum cost thereof, and further authorizing the issuance of \$452,000 serial bonds to pay the cost thereof; providing that the sum of \$452,000, or so much thereof as may be necessary, shall be raised by the levy of a tax upon the taxable real property of such School District and collected in annual installments as provided by Section 416 of the Education Law; providing that, in anticipation of said tax, obligations of the School District, including installment purchase contracts, may be issued; pledging the faith and credit of said School District for the payment of the principal of and interest on said bonds; determining that the period of probable usefulness thereof and maximum maturity of the serial bonds therefor is five years; delegating the power to authorize and sell bond anticipation notes and to fix the details of and to sell serial bonds; containing an estoppel clause and providing for the publication of an estoppel notice, be approved?

Proposition 3 - Virgil School

Shall the Board of Education be authorized to sell to Kajen, LLC the building, grounds and improvements known as the former Virgil Elementary School, being further known as Tax Map Parcel 126.14-02-21.000 containing 4.6 acres and Tax Map Parcel 126.14-02-20.11, containing 3.13 acres for a purchase price of \$380,000.00?

Proposition 4 - Library Tax

Shall the Cortland Free Library tax previously approved by the voters of the District be increased from the current \$408,135 to \$416,298 beginning July 1, 2022, to be raised by a tax upon the taxable property of the District in each year for general library purposes and to continue from year to year until modified or repealed by a subsequent vote?

Proposition 5 - Student Member

Shall a High School Senior student who has attended the Cortland High School for at least two years be added to the Board of Education as an ex-officio student member as permitted by New York Education Law §2502 (10)?

Next Steps in Budget Process

- Final adjustments to Budget
- 3-Part Budget (Administrative, Program, Capital)
- Prepare for Budget Hearing (Tuesday, May 3)
- Prepare Budget Packet
 - Budget Brochure
 - Budget Notice (Postcard mailed to voters after Budget Hearing)
 - Property Tax Report Card (Submitted to SED after Budget Adopted)
 - School Academic Report Card
 - District's Financial Accountability Supplement
 - Administrative Salary Disclosure Notice
 - Property Tax Exemption Report



Next Presentation - April 18

- Presentation of 3-Part Budget
- Categorical Budget Breakdown
 - Instruction
 - District Support
 - Operations and Maintenance
 - Transportation
 - Employee Benefits
 - Debt Service and Transfers
- BOE to adopt 2022-23 Budget
 - Budget: \$51,565,151 (1.41% increase)
 - Levy: \$18,227,859 (0.67% increase)



Questions?

