



Cortland
Enlarged City School District

Budget Brochure

2023-2024



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Remember to Vote! May 16, 2023

For up-to-date information visit our website www.cortlandschools.org

Dear Cortland Families and Voters,

While we continue to celebrate the many successes that our students have, our focus on being a wonderful professional learning community, and our focus on collaboration and on results, I must also share with you the challenges to our budget for the 2023-2024 school year. And whereas this budget brochure will share both our celebrations and our challenges, I hope it finds you well and that it helps inform your vote on May 16th.

Our budget process this year began with us seeking clarity around our anticipated expenses and our anticipated revenue. On the revenue side, at the time that I am writing this, the NY State Budget has not yet been brought to a vote. This delay adds an additional challenge to school district planning. What we are sure about is that the expense side of our equation is growing at a pace that outweighs the revenue side. Because of that, for this budget process, we are determined to right size and reduce where we can. Our focus is to preserve all programs for students. As we navigate this year's budget vote, our eyes will be on every opportunity to reduce expenses in the future and to increase revenue.

During the time developing our budget proposal this year, we worked hard to understand anticipated expenses for 2023-2024 in order to balance our revenue and propose an appropriate budget. In our Board of Education meetings since January, we have realized that the allowed 1.89% tax levy increase would result in significant changes in programs for students. In order to avoid that, we will be asking the community, you, to help us with a revenue accumulation through a more significant tax increase. I believe we have arrived at our best proposed budget, a budget that allows for the continuation of our strong academic program, with a plethora of elective options for our high school students, instrumental music education beginning at Smith Intermediate School, clubs, sports, and extracurricular activities.

Thank you for your continued support of the district and our students. Please remember to exercise your right to vote on May 16, 2023.

Sincerely,
Robert J. Edwards



- With financial support from the community, the district has been able to fund programs that highlight the many achievements of our students.
 - Our 2023 Varsity Girls Basketball team won the NYS Section 3 Championship.
 - Two of our CTE students placed first in the SkillsUSA competition and will represent NYS in Atlanta as USA finalists.
 - In their first year, our eSports students were finalists in the Hearthstone competition.
 - Cortland offers 58 credits of concurrent enrollment courses, allowing 36 students to earn their Associates Degree before graduating High School in 2022.
 - Our athletics program offers opportunities for students in 26 sports.
 - Many of our students participate in 35 extracurricular clubs.
 - This year we have 8 students who earned the Seal of Biliteracy.
- This is the fourth year all students, grades K-12, have breakfast and lunch provided to them for free due to the district's participation in the Community Eligibility Program.
- Superintendent Edwards continues to provide weekly video blasts from around the district highlighting the amazing work of our students and staff. All videos are archived on our website to be viewed by community and family members.
- Social emotional learning is being provided for students at all five schools. Each building has student support teams for both academic and social emotional needs, composed of social workers, psychologists, CSE chairs, and counselors.
- The Positivity Project continues to be used in all schools across the district to enhance the social emotional learning opportunities for students.
- Our K-6 English Language Arts Curriculum was updated to be better aligned K-6, highly engaging for students and research-based.
- Our Math Curriculum is in the process of being updated and aligned K-8 to be research-based and aligned to Next Generation Standards. The curriculum integrates explicit instruction, math application, problem solving, critical thinking, collaboration and math discourse.
- Our makerspace in the JSHS library is filled with approximately 65 students per day working on robotics, 3-D printers, coding, legos and various other creations that require planning, problem solving and teamwork.
- The PS I Love You Club continues to coordinate the Purple Pantry, a needs-based food support system for students and families in the district. Cortland ECSD staff and community members have supported the pantry with repeated donations.



Proposition #1 - 2023-2024 Budget

Shall the Board of Education of the Cortland Enlarged City School District be authorized to spend **\$54,508,998** for the purpose of operating the school district for the 2023-2024 school year and to levy the necessary tax thereafter?

Adoption of this budget requires a tax levy increase of 9.50% which exceeds the statutory tax levy increase limit of 1.89% for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Levy Increase	1.23%	2.00%	1.09%	2.01%	0.67%	9.50%
Tax Rate/\$1,000	\$18.13	\$17.08	\$17.22	\$16.94	\$15.58	\$16.87
It is anticipated that a 9.50% tax levy increase would bring the projected tax rate to the same or lower level as the 2021-22 school year. Final tax rates will be set in July or August.						

Proposition #2 - Bus Purchase

Shall the bond resolution adopted by the Board of Education of the Cortland Enlarged City School District on February 7, 2023 authorizing the acquisition of student transport vehicles, including all necessary furnishings, fixtures and equipment, and the expenditure of a total sum not to exceed **\$638,200**, which is estimated to be the total maximum cost thereof, and further authorizing the issuance of \$638,200 serial bonds to pay the cost thereof; providing that the sum of \$638,200, 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.

What this means:

If the proposition is approved, the district will replace student transportation vehicles, through a purchase program. The anticipated costs of \$638,200 is eligible for approximately \$529,480 in state aid reimbursement. Replacing older, heavily used vehicles that are utilized for student transport, the proposed purchases are part of a five year replacement plan designed to ensure our students are transported on buses that meet the latest safety standards. Eventually, the plan will preserve the resale value of our buses. All large buses are part of a warranty plan that will reduce part purchases and repair expenses.

Proposition #3 - Cortland Free Library Tax

Shall the Cortland Free Library tax previously approved by the voters of the District be increased from the current \$416,298 to **\$449,602** beginning July 1, 2023, 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?

What this means:

This represents an 8% increase, which exceeds the tax levy cap, requiring a simple majority approval (50% + 1)

Cortland Enlarged City School District Expenditures for 2023-24: \$54,508,998

PROGRAM COMPONENT	2022-23 Budget	2023-24 Proposed	Dollar Change	Percent Change
Regular Instruction	\$ 16,675,173	\$ 17,630,323	\$ 955,150	5.73%
Special School Program	\$ 7,642,825	\$ 8,262,373	\$ 619,548	8.11%
Student Services	\$ 755,450	\$ 739,265	\$ (16,185)	-2.14%
In-Service Training	\$ 114,000	\$ 100,900	\$ (13,100)	-11.49%
Transportation	\$ 1,391,868	\$ 1,471,337	\$ 79,469	5.71%
Summer School	\$ 95,100	\$ 100,100	\$ 5,000	5.26%
Community	\$ 40,000	\$ 40,000	\$ -	0.00%
Employee Benefits	\$ 11,810,867	\$ 12,701,670	\$ 890,803	7.54%
Debt Service/Transfers	\$ 65,000	\$ 65,000	\$ -	0.00%
TOTALS:	\$ 38,590,283	\$ 41,110,968	\$ 2,520,685	6.53%

The Program component represents the largest portion and focal point of the budget, accounting for 75.4% of the entire budget.

ADMINISTRATIVE COMPONENT	2022-23 Budget	2023-24 Proposed	Dollar Change	Percent Change
Board of Education	\$ 42,050	\$ 40,250	\$ (1,800)	-4.28%
Central Administration	\$ 413,900	\$ 416,650	\$ 2,750	0.66%
Central Support	\$ 1,319,000	\$ 1,364,213	\$ 45,213	3.43%
Supervision	\$ 1,184,950	\$ 1,202,400	\$ 17,450	1.47%
Staff Development	\$ 119,500	\$ 112,850	\$ (6,650)	-5.56%
Employee Benefits	\$ 1,379,563	\$ 1,435,470	\$ 55,907	4.05%
TOTALS:	\$ 4,458,963	\$ 4,571,833	\$ 112,870	2.53%

The Administrative component includes Board of Education, administrative costs, and professional development and makes up 8.4% of the entire budget.

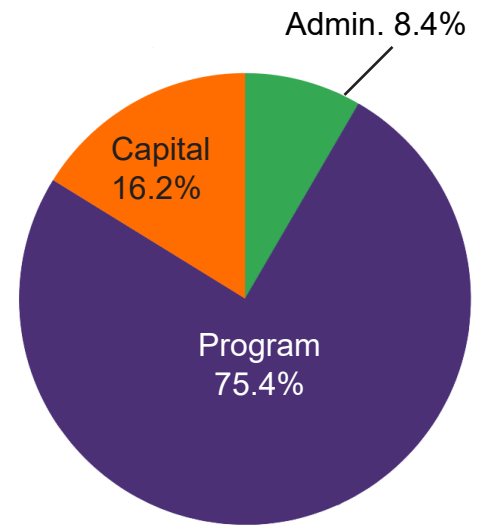
CAPITAL COMPONENT	2022-23 Budget	2023-24 Proposed	Dollar Change	Percent Change
Operation of Plant	\$ 1,445,085	\$ 1,571,537	\$ 126,452	8.75%
Maintenance of Plant	\$ 1,329,800	\$ 1,502,175	\$ 172,375	12.96%
Central Support	\$ 3,500	\$ 2,500	\$ (1,000)	-28.57%
Employee Benefits	\$ 893,033	\$ 995,485	\$ 102,452	11.47%
Debt Service/Transfers	\$ 4,844,487	\$ 4,754,500	\$ (89,987)	-1.86%
TOTALS:	\$ 8,515,905	\$ 8,826,197	\$ 310,292	3.64%

This year's Capital component includes a \$100,000 special capital project to replace selected fire doors at the JSHS. This component makes up 16.2% of the entire budget.

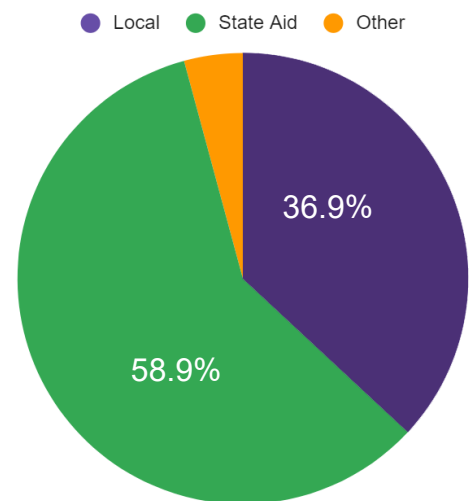
REVENUE SOURCES	2022-23 Budget	2023-24 Proposed	Dollar Change	Percent Change
State Aid	\$ 31,741,542	\$ 32,090,698	\$ 349,156	1.10%
Local Property Taxes	\$ 18,227,859	\$ 19,959,506	\$ 1,731,647	9.50%
Payments in Lieu of Taxes (PILOTs)	\$ 160,600	\$ 165,730	\$ 5,130	3.19%
Miscellaneous Revenue	\$ 935,150	\$ 935,150	\$ -	0.00%
Appropriated Fund Balance	\$ 400,000	\$ 672,914	\$ 272,914	68.23%
Reserves	\$ 100,000	\$ 685,000	\$ 585,000	585.00%
TOTALS:	\$ 51,565,151	\$ 54,508,998	\$ 2,943,847	5.71%

A 9.50% tax levy represents an additional \$1,386,238 above the tax levy limit. \$1,357,914 will be used from District savings (Fund Balance and Reserves) to balance the budget.

2023-24 Proposed Budget



2023-24 Proposed Revenue



6 Meet the Board of Education Candidates

The following candidates have submitted their names to run for one of two seats up for election on the CECSD Board of Education. For more information about the Board of Education. Please visit our website at www.cortlandschools.org/BOE.



Janet S. Griffin: I have lived in Cortland all my life. My three children all attended Cortland City Schools. I taught for 33 years at Randall School. After my retirement, I was asked to work in school drop-out prevention at Cortland High School, which I did for 3 years ending in 2011. It was then that I decided to run for the Cortland City School District Board of Education.

I am “a regular” at school events and have been a member of the Athletic Booster Club for the past 23 years. I believe that an important part of being on the Board of Education is being a team player. I have worked hard over the past 12 years learning about creating policies, school budgets, and district contracts. I’ve also learned a great deal about school law and regulations, curriculum development, and hiring and evaluating superintendents. Of great importance to me is creating and achieving goals for our district and our students.

In doing this, I’m able to hear the concerns of teachers, parents and students. It is very important that we “Listen to Understand”. MOST IMPORTANT to me is my daily commitment to our community, our children and their future.



Eileen C. Bentley: I was born and raised in Cortland and live in the house where I grew-up. I attended Alton B. Parker School from nursery (now called Pre-K) through sixth grade. Attended the Cortland High School, both on Central Avenue and Valley View Drive. I graduated with a NYS Regents Diploma in 1967. After working fulltime my last two years of high school, I had no interest in attending college and continued to work. Although married and divorced, I raised my daughter, Theresa, in the Cortland School system until our move to Long Island.

In 1969 I started at Pall Trinity Micro, where I worked in the sales and advertising department for fifteen years before transferring to Pall Corporation located in Long Island. During my work at PTM and Pall, I was responsible for the purchasing and distribution of advertising materials, tracking sales statistics of our representatives, and planning the annual sales meetings and training programs.

Following Pall, I spent four years as the Director of Education and Meetings for an international travel organization based in New York City. From there, I was offered a position in Chicago. I spent twenty-five years working at The Westin Hotel, Michigan Avenue (Chicago), initially as Executive Secretary for seven years and then was offered a newly created position of Project Coordinator in the engineering department.

For my remaining eighteen years I oversaw the purchase of all supplies for the hotel’s engineering department. This included preparing capital expense projects for guestroom renovations and critical building mechanical, electrical, and infrastructure needs. Additionally I assisted the accounting, food and beverage, and human resource departments with training and processing the corporate purchasing and invoicing programs.

I have belonged to the American Legion Auxiliary for over fifty years and currently serve as the Cortland City Unit #489 President, as well as Cortland County Auxiliary President. My dedication to the veterans

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and their families well-being has always been a priority for me. I became interested in running for the School Board because of my involvement in the Cortland High School Alumni Association. I feel the personal experience and knowledge I can bring to the board provides me an opportunity to serve my community further in the development of our future citizens and leaders.



Lori J. Megivern: I attended Virgil Central School from Kindergarten until the end of 10th grade. At that time, the Virgil HS was closed, we all transferred to Cortland and I graduated from CHS in 1967. I retired from my teaching career at CHS after 43 years in education. I have had experiences ranging from Head Start, to elementary, to JH, and HS. I have taught undergraduate and graduate level college classes at SUNY and at TC3. I have been recognized with awards from the state, national and international levels. After becoming an International Teacher of Excellence, I was fortunate to experience educational programs in Central America, South America, Asia, Europe, and Eastern Europe. After being the first in the area to achieve National Board Certification, I remained the only nationally certified teacher in Cortland County for a number of years. Immediately after retirement from the CHS classroom, I co-authored a book with a Cornell Law Professor on Workers Rights.

I was elected to the Cortland Enlarged City School Board for my first term of office three years ago. My focus has been on NYS Education Law, finance, school safety, staff needs, community concerns, and student fulfillment. With the support of the voters, I would like to be re-elected to a second term on the Board and to continue my efforts.

I continue to live on a small farm in Virgil while still maintaining the Virgil home where I was born. My husband and my children also graduated from CHS. My children attended Virgil Elementary School and they both still live in the Cortland Enlarged City School District. I was a member of Zonta until resigning as Zonta monthly meetings are scheduled at the same time as School Board monthly meetings. I am a member of the Cortland Alumni Association and Cortland Area Retired Teachers. Currently I read NCTA selected Asian literature and write lesson plans for the Freeman Foundation. I serve on the School Board Audit Committee, Finance Committee, Policy Committee, and the DEI Committee.

Education has always been a high priority for me and always will be. Thank you for your interest in public education. Thank you for your support.



Reminder: Tax Bill Arrives by 9/1

Tax Bills will arrive by September 1, 2024. The first installment is due by September 30th and the second installment is due in February 2024.



WHAT HAPPENS IF THE BUDGET IS DEFEATED?

If CECS D adopts a contingent budget, the budget will be reduced by \$1,335,436 for 2023-2024 and the tax levy will remain the same as 2022-2023.

WHAT IS THE THREE PART BUDGET COMPOSED OF?

Three-Part Budget

School districts must, by law, divide their budgets into three parts: Administrative, Capital and Program. Each year districts must show how much each part has changed in relation to the whole budget. The three parts are as follows:

Administrative Budget Component

These expenditures include office and administrative costs, salaries and benefits for certified school administrators, legal fees, insurance, school board expenses, the business office, and recruitment.

Program Budget Component

This portion includes salaries and benefits of teachers and staff that directly work with students and other costs including supplies, technology, textbooks, co-curricular activities, athletics, and transportation.

Capital Budget Component

This includes all school bus purchases, debt service on buildings, tax certiorari and court-ordered costs, facility costs (including salaries and benefits of the custodial and maintenance staff), service contracts, maintenance supplies and equipment, and utilities.

What is a “tax levy limit”?

The tax levy limit is the allowable tax levy a school district can propose, for which only the approval of a simple majority of voters is required. The limit is calculated using a multi-step formula from the New York State Department of Education.

How is the tax levy different from a tax rate?

The tax levy is the total amount of money the District raises from local taxpayers. The tax rate is the amount of tax residents pay per \$1,000 of property value.

How is my tax bill calculated?

Individual tax bills are calculated using:

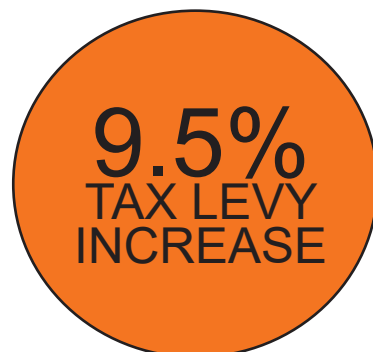
1. The Tax Levy from the school district approved by district voters at the May budget vote.
2. The Equalization Rate set by New York State. New York State balances property values in different townships and sets the rate in August.
3. The assessed value of properties as set by the Tax Assessors in each town in June.
4. Applicable Exemptions such as the STAR credit for the main residence of the homeowner.

Example of a tax bill for 2023-24

If my property has a true assessed value of \$100,000, and the projected 2023-24 tax rate on true is \$16.87 per \$1,000 of assessed value, my tax bill will be approximately \$1,687, not including exemptions.

Formula:

$$(\text{Tax rate/thousand}) \times \text{assessed value} \\ (\$16.87/\$1,000) \times \$100,000 = \$1,687$$



Budget Vote
May 16, 2023