

Cortland Enlarged City School District Revised Expenditures for 2025-26: \$61,241,800

PROGRAM	2024-25 Budget	2025-26 Revised Budget	Dollar Change	Percent Change
Regular Instruction	\$ 17,595,146	\$ 17,908,030	\$ 312,884	1.78%
Special School Program	\$ 8,781,022	\$ 11,088,921	\$ 2,307,899	26.28%
Student Services	\$ 833,664	\$ 905,786	\$ 72,122	8.65%
In-Service Training	\$ 171,541	\$ 167,400	\$ (4,141)	-2.41%
Transportation	\$ 1,461,384	\$ 1,615,865	\$ 154,481	10.57%
Summer School	\$ 126,977	\$ 202,500	\$ 75,523	59.48%
Community	\$ 165,949	\$ 156,600	\$ (9,349)	-5.63%
Employee Benefits	\$ 12,973,981	\$ 12,973,252	\$ (729)	-0.01%
Debt Service/Transfers	\$ 65,000	\$ 65,000	\$ -	0.00%
TOTALS:	\$ 42,174,664	\$ 45,083,354	\$ 2,908,690	6.90%

The Program component represents the largest portion and is the focal point of the budget, consisting of all student programming costs.
This component accounts for 73.6% of the entire budget.

ADMINISTRATIVE	2024-25 Budget	2025-26 Revised Budget	Dollar Change	Percent Change
Board of Education	\$ 58,000	\$ 45,150	\$ (12,850)	-22.16%
Central Administration	\$ 368,643	\$ 447,242	\$ 78,599	21.32%
Central Support	\$ 1,277,667	\$ 1,421,684	\$ 144,017	11.27%
Supervision	\$ 1,173,373	\$ 1,178,001	\$ 4,628	0.39%
Staff Development	\$ 199,355	\$ 204,300	\$ 4,945	2.48%
Employee Benefits	\$ 1,366,314	\$ 1,397,703	\$ 31,389	2.30%
TOTALS:	\$ 4,443,352	\$ 4,694,080	\$ 250,728	5.64%

The Administrative component includes Board of Education, administrative costs, and professional development.
This component accounts for 7.7% of the entire budget.

CAPITAL	2024-25 Budget	2025-26 Revised Budget	Dollar Change	Percent Change
Operation of Plant	\$ 1,727,076	\$ 1,883,622	\$ 156,546	9.06%
Maintenance of Plant	\$ 1,189,081	\$ 1,235,647	\$ 46,566	3.92%
Central Support	\$ 2,500	\$ 2,500	\$ -	0.00%
Employee Benefits	\$ 1,002,852	\$ 973,403	\$ (29,449)	-2.94%
Debt Service/Transfers	\$ 5,595,625	\$ 7,369,194	\$ 1,773,569	31.70%
TOTALS:	\$ 9,517,134	\$ 11,464,366	\$ 1,947,232	20.46%

This year's Capital component includes a \$100,000 special capital project to replace interior doors at Barry Primary School.
This component accounts for 18.7% of the entire budget.

REVENUE SOURCES	2024-25 Budget	2025-26 Revised Budget	Dollar Change	Percent Change
State Aid	\$ 33,073,290	\$ 35,008,572	\$ 1,935,282	5.85%
Local Property Taxes	\$ 19,328,429	\$ 19,790,911	\$ 462,482	2.39%
Payments in Lieu of Taxes (PILOTs)	\$ 154,124	\$ 167,601	\$ 13,477	8.74%
Miscellaneous Revenue	\$ 1,422,307	\$ 1,839,780	\$ 417,473	29.35%
Appropriated Fund Balance	\$ 975,000	\$ 2,361,800	\$ 1,386,800	142.24%
Reserves	\$ 1,182,000	\$ 2,073,136	\$ 891,136	75.39%
TOTALS:	\$ 56,135,150	\$ 61,241,800	\$ 5,106,650	9.10%

TOTAL EXPENDITURES	2024-25 Budget	2025-26 Revised Budget	Dollar Change	Percent Change
	\$ 56,135,150	\$ 61,241,800	\$ 5,106,650	9.10%