

## Cortland Enlarged City School District Revised Expenditures for 2025-26: \$61,621,249

PROGRAM	2024-25 Budget	2025-26 Proposed	Dollar Change	Percent Change
Regular Instruction	\$ 17,595,146	\$ 18,091,184	\$ 496,038	2.82%
Special School Program	\$ 8,781,022	\$ 11,077,943	\$ 2,296,921	26.16%
Student Services	\$ 833,664	\$ 901,089	\$ 67,425	8.09%
In-Service Training	\$ 171,541	\$ 167,200	\$ (4,341)	-2.53%
Transportation	\$ 1,461,384	\$ 1,604,267	\$ 142,883	9.78%
Summer School	\$ 126,977	\$ 202,400	\$ 75,423	59.40%
Community	\$ 165,949	\$ 156,400	\$ (9,549)	-5.75%
Employee Benefits	\$ 12,973,981	\$ 13,086,849	\$ 112,868	0.87%
Debt Service/Transfers	\$ 65,000	\$ 65,000	\$ -	0.00%
<b>TOTALS:</b>	<b>\$ 42,174,664</b>	<b>\$ 45,352,332</b>	<b>\$ 3,177,668</b>	<b>7.53%</b>

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 73.7% of the entire budget.

ADMINISTRATIVE	2024-25 Budget	2025-26 Proposed	Dollar Change	Percent Change
Board of Education	\$ 58,000	\$ 56,150	\$ (1,850)	-3.19%
Central Administration	\$ 368,643	\$ 452,942	\$ 84,299	22.87%
Central Support	\$ 1,277,667	\$ 1,423,634	\$ 145,967	11.42%
Supervision	\$ 1,173,373	\$ 1,192,181	\$ 18,808	1.60%
Staff Development	\$ 199,355	\$ 225,300	\$ 25,945	13.01%
Employee Benefits	\$ 1,366,314	\$ 1,408,132	\$ 41,818	3.06%
<b>TOTALS:</b>	<b>\$ 4,443,352</b>	<b>\$ 4,758,339</b>	<b>\$ 314,987</b>	<b>7.09%</b>

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 Proposed	Dollar Change	Percent Change
Operation of Plant	\$ 1,727,076	\$ 1,892,759	\$ 165,683	9.59%
Maintenance of Plant	\$ 1,189,081	\$ 1,270,441	\$ 81,360	6.84%
Central Support	\$ 2,500	\$ 2,500	\$ -	0.00%
Employee Benefits	\$ 1,002,852	\$ 990,684	\$ (12,168)	-1.21%
Debt Service/Transfers	\$ 5,595,625	\$ 7,354,194	\$ 1,758,569	31.43%
<b>TOTALS:</b>	<b>\$ 9,517,134</b>	<b>\$ 11,510,578</b>	<b>\$ 1,993,444</b>	<b>20.95%</b>

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 Proposed	Dollar Change	Percent Change
State Aid	\$ 33,073,290	\$ 35,008,572	\$ 1,935,282	5.85%
Local Property Taxes	\$ 19,328,429	\$ 20,293,884	\$ 965,455	4.99%
Payments in Lieu of Taxes (PILOTs)	\$ 154,124	\$ 167,601	\$ 13,477	8.74%
Miscellaneous Revenue	\$ 1,422,307	\$ 1,799,780	\$ 377,473	26.54%
Appropriated Fund Balance	\$ 975,000	\$ 2,320,000	\$ 1,345,000	137.95%
Reserves	\$ 1,182,000	\$ 2,031,412	\$ 849,412	71.86%
<b>TOTALS:</b>	<b>\$ 56,135,150</b>	<b>\$ 61,621,249</b>	<b>\$ 5,486,099</b>	<b>9.77%</b>

TOTAL EXPENDITURES	2024-25 Budget	2025-26 Proposed	Dollar Change	Percent Change
	<b>\$ 56,135,150</b>	<b>\$ 61,621,249</b>	<b>\$ 5,486,099</b>	<b>9.77%</b>