



Cortland Enlarged City School District

2025 - 2026 Budget Newsletter

Vote Day

ANNUAL MEETING and BUDGET VOTE

- Tuesday, May 20, 2025
- 11 a.m. to 8 p.m.
- Kaufman Center
- Virgil Town Hall
- Cortlandville
Municipal Garage

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A Message from Superintendent Bob Edwards



Dear Cortland Families and Voters,

As we move through this year's budget process, our focus remains on what matters most—supporting our students and staff, and maintaining the strong academic programs that make us proud. While we continue to celebrate the many great things happening in our schools, we are also facing some difficult financial challenges that require our community's attention and support.

Cortland remains committed to offering outstanding learning opportunities. One example is the number of students earning college credits while still in high school. Thanks to our partnership with Tompkins Cortland Community College, we are entering the second year of the Smart Scholars Early College High School Program. We look forward to welcoming our next cohort of students into this program, which opens doors for their future success and continues to grow stronger each year.

At the same time, we are one of only a few school districts in New York State that will receive less Foundation Aid this year due to changes in the state's funding formula. Combined with the impact of rising costs—especially in areas like Special Education services—we are working hard to address a growing budget gap while still protecting student programs and services.

To help manage this year's budget gap, the District will be using a combination of reserve funds, fund balance, and a proposed tax levy increase. While these steps help us avoid major program cuts in the short term, only the proposed tax levy increase will provide long-term, sustainable funding. This budget represents a careful balance between meeting student needs and being mindful of the financial pressures on our community.

I want to thank our Business Office for preparing this newsletter to help explain the important and complex details of our budget. Every dollar matters, and we are doing all we can to be responsible stewards of our community's investment. Like many Small City School Districts, we face unique financial pressures, and your support plays a key role in helping us move forward.

Thank you for standing with our schools and students. Please remember to vote on **May 20, 2025, between 11 a.m. and 8 p.m.** Your voice matters, and your vote will help shape a strong future for Cortland.

Robert Edwards
Superintendent of Schools



For more information visit www.cortlandschools.org

Budget

3-PART BUDGET

Program Component

This component focuses on total costs associated with all student programs. It 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.

Administrative Component

This component focuses on total costs associated with district-wide support. It includes office and administrative costs, professional development for staff, salaries and benefits for certified school administrators, legal fees, insurance, school board expenses, the business office, and recruitment.

Capital Component

This component focuses on total costs associated with maintaining the safety and security of all district facilities. It includes all school bus purchases, debt service for capital projects, tax certiorari and court-ordered costs, facility costs (including salaries and benefits of the custodial and maintenance staff), service contracts, repairs, maintenance supplies and equipment, and utilities.



PROPOSITION 1: The District Budget of \$61,621,249

The proposed budget for the 2025-26 school year is \$61,621,249. This represents a 9.77% increase in expenses. This budget includes a 4.99% tax levy increase, which is above the levy limit of 2.39%. This Proposition will require a supermajority approval (60%) from voters to pass.



To view more details of next year's budget, please visit the Budget Webpage by scanning the QR code on the right

Increases in Expenses - Special School Program and Debt Service

The majority of the budget is allocated towards student programming, which is increasing by \$3,177,668 and demonstrates the district's commitment to ensure high levels of learning for all students. A large portion of this increase is due to a \$2.3 million increase in costs to educate our students who have the highest needs. The \$1,758,569 increase in Debt Service is due to the continuation of the current capital project and will be offset by approximately \$1,500,000 in additional State Aid, which ensures that our capital work continues to have a net-neutral impact to taxpayers.

Revisions to Foundation Aid Formula

For next year, the Governor made some adjustments within the Foundation Aid Formula based on recommendations within the Rockefeller Institute's report that was released in December 2024. For most districts in NYS, this resulted in a positive impact compared with how the formula has run in the past. Unfortunately, Cortland is one of a handful of districts across NYS that is being negatively impacted by the Governor's revisions, resulting in approximately \$600,000 less funding compared to what an unrevised formula would allocate to Cortland. To help make up for this shortfall, we are requesting that our community provide their support through the approval of a tax levy increase of 4.99%, which is \$503,000 above the levy limit of 2.39%. Please turn to page 6 to read more about the anticipated tax impact.

Increased Use of District Savings to Offset Budget Gap

The gap between anticipated revenues and expenses has begun to increase over the last few years due to high inflation rates and limitations within our two largest revenue sources (State Aid and the Local Tax Levy). This upcoming year, we are experiencing approximately a \$4.35 million budget gap, which is a \$2.2 million increase from the current budget. All of next year's budget gap will be filled using \$2,031,412 from our Reserves and \$2,320,000 from Fund Balance. This summer and fall, the District will begin to develop a strategic plan which will review our student programming and our long-range financial outlooks to ensure that our future budget gaps begin to narrow.

DISTRICT SAVINGS APPLIED	2022-23	2023-24	2024-25	2025-26
Reserve - Workers Compensation	\$ -	\$ 220,000	\$ 200,000	\$ 145,000
Reserve - Unemployment	\$ -	\$ -	\$ 10,000	\$ 10,000
Reserve - ERS Retirement	\$ -	\$ 351,195	\$ 541,000	\$ 725,446
Reserve - Accrued Benefits Liability	\$ -	\$ 50,000	\$ 50,000	\$ 310,966
Reserve - Repair	\$ 100,000	\$ 120,000	\$ 90,000	\$ 100,000
Reserve - TRS Retirement	\$ -	\$ 220,000	\$ 291,000	\$ 740,000
Appropriated Fund Balance	\$ 400,000	\$ 740,000	\$ 975,000	\$ 2,320,000
TOTAL BUDGETED:	\$ 500,000	\$ 1,701,195	\$ 2,157,000	\$ 4,351,412

Our fundamental purpose is to ensure high levels of learning for every student

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

ADMINISTRATIVE COMPONENT	2024-25 Budget	2025-26 Proposed	Variance
Board of Education	\$ 58,000	\$ 56,150	\$ (1,850)
Central Administration	\$ 368,643	\$ 452,942	\$ 84,299
Central Support	\$ 1,277,667	\$ 1,423,634	\$ 145,967
Supervision	\$ 1,173,373	\$ 1,192,181	\$ 18,808
Staff Development	\$ 199,355	\$ 225,300	\$ 25,945
Employee Benefits	\$ 1,366,314	\$ 1,408,132	\$ 41,818
TOTALS:	\$ 4,443,352	\$ 4,758,339	\$ 314,987

CAPITAL COMPONENT	2024-25 Budget	2025-26 Proposed	Variance
Operation of Plant	\$ 1,727,076	\$ 1,892,759	\$ 165,683
Maintenance of Plant	\$ 1,189,081	\$ 1,270,441	\$ 81,360
Central Support	\$ 2,500	\$ 2,500	\$ -
Employee Benefits	\$ 1,002,852	\$ 990,684	\$ (12,168)
Debt Service/Transfers	\$ 5,595,625	\$ 7,354,194	\$ 1,758,569
TOTALS:	\$ 9,517,134	\$ 11,510,578	\$ 1,993,444

REVENUE SOURCES	2024-25 Budget	2025-26 Proposed	Variance
State Aid	\$ 33,073,290	\$ 35,008,572	\$ 1,935,282
Local Property Taxes	\$ 19,328,429	\$ 20,293,884	\$ 965,455
Payments in Lieu of Taxes (PILOTs)	\$ 154,124	\$ 167,601	\$ 13,477
Miscellaneous Revenue	\$ 1,422,307	\$ 1,799,780	\$ 377,473
Appropriated Fund Balance	\$ 975,000	\$ 2,320,000	\$ 1,345,000
Reserves	\$ 1,182,000	\$ 2,031,412	\$ 849,412
TOTALS:	\$ 56,135,150	\$ 61,621,249	\$ 5,486,099

EV School Bus

Cast a Vote on Both Propositions

It is important for voters to **cast votes on both Propositions 2 and 3**. This is not a matter of choosing one over the other—Proposition 3 only takes effect if Proposition 2 does not pass. However, Proposition 3 must still receive a simple majority vote (50% + 1) in order to be approved as an alternative.

By casting a vote on both propositions, voters ensure that the district has a path forward to purchase four buses—whether through a combination of electric and diesel or all diesel—without impacting the 5-year replacement plan.

Zero--Emission Vehicle Mandate

Beginning in 2027, school districts in NYS are currently required to begin purchasing only zero-emission vehicles. This includes buses, mowers, vans, and any other equipment that utilizes gas or diesel engines and/or produce emissions.

By 2035, school districts are currently required to have a fully zero-emission fleet of vehicles.

Although there are discussions about the possibility for this mandate to change or be removed, we must continue planning to meet this mandate.

With your support, we can begin our journey to become more environmentally responsible as a district through the purchase of our first electric bus.

Emergency Responder Training



As we transition to meeting the NYS Zero-Emission Vehicle Mandate, we will present two separate bus purchase propositions for community consideration. These proposals ensure the district can continue providing safe, reliable student transportation while planning responsibly for the future.

PROPOSITION 2: Purchase One Electric Bus and Three Diesel Buses

Proposition 2 is for the purchase of one electric school bus and three diesel buses at a total cost not to exceed \$1,600,000. This purchase will be bonded over either five or eight years, which will allow the debt service schedule to remain steady. If this proposition is approved, the district will receive New York State Bus Incentive Program (NYSBIP) grant funding to support the cost of the electric bus.

Electric buses can cost between \$400,000 and \$500,000 each, compared to about \$200,000 for a diesel bus. The NYSBIP grant will reduce the electric bus cost to roughly the same as a diesel bus, making this a fiscally responsible way to begin the transition toward cleaner transportation. The maximum bonding amount listed in the proposition includes a financial buffer to account for any potential cost increases due to tariffs or market fluctuations. Regardless of the final cost, **there will be no impact to the taxpayer** if this proposition is approved.

PROPOSITION 3: Purchase Four Diesel Buses

Proposition 3 is for the purchase of four diesel buses. This proposition will only be considered if Proposition 2 does not receive voter approval. If Proposition 2 passes, Proposition 3 becomes null and void, regardless of its vote outcome.

This proposition provides the district with a backup plan to maintain its fleet renewal goals, ensuring four buses can still be purchased for the upcoming school year. As with Proposition 2, the bonding amount listed in the proposition is higher than the anticipated cost to protect against unforeseen price increases. There will be **no tax impact to the community** if this proposition is approved.

Why Now Is the Ideal Time to Purchase an Electric Bus

This year presents a unique opportunity for the district to proactively begin the transition to a zero-emission fleet. The City of Cortland is nearing completion of a new solar field adjacent to the district office and bus garage, and as part of this project, the City will be **donating a free electric bus charger** to the district.

This infrastructure support, combined with available state grant funding, makes this an optimal time to purchase the district's first electric bus at no additional cost to taxpayers. This investment will also allow the district to begin preparing for future requirements while gaining experience with electric bus operation and maintenance.

Ensuring the safety and security of all students, staff, and visitors

PROPOSITION 4: \$7.7 Million Capital Project

Proposition 4 is for a \$7.7 million Capital Project aimed at improving safety, accessibility, and facilities across the district. This proposed project includes the following scope of work.

- **Districtwide Security Camera Replacement.** All existing security cameras across the district will be replaced, and the system will be upgraded from a server-based to a cloud-based platform. This transition not only improves reliability and ease of access but also enables a full audit of camera locations to ensure maximum coverage in all school buildings.
- **School Building PA System Upgrade.** The Public Address (PA) systems in every school building will be replaced and upgraded. The new systems will be integrated with clock systems, allowing for more flexible communication—such as targeted messaging to specific classrooms or zones, in addition to building-wide announcements.
- **Elevator Installation at Randall Middle School.** Currently, Randall Middle School does not have an elevator, which limits accessibility for students, staff, and visitors with mobility needs. This project will install a new elevator and also replace the existing stair lift near the main office, allowing the building to be more accessible for all students, staff, and visitors.
- **Upper Gymnasium Renovation at the Junior-Senior High School.** The Upper Gymnasium will undergo a full renovation, including new flooring, bleachers, basketball hoops, scoreboard, and a fresh coat of paint. These improvements will enhance the physical education experience for students and better accommodate athletic and community events.

Project Financing

The total cost of the proposed capital project will not exceed \$7.7 million. Of this, \$700,000 will come from the Capital Reserve Fund, and the remaining \$7 million will be funded through bonding. There will be **no additional tax impact to residents** if Proposition 4 is approved. This project has been carefully structured to improve district facilities without increasing the tax burden.

2025–2026 Capital Outlay Project

In addition to Proposition 4, the district will also move forward with its annual Capital Outlay Project for 2025–26, which includes \$100,000 of capital work funded through the General Fund. This project focuses on the replacement of interior doors at Barry Primary School, improving safety, security, and functionality in the building.



Proposition 5:

Cortland Free Library Budget

The Cortland Free Library is proposing a levy of \$473,724 for 2025-26, which is a 2.75% increase. In order to pass, only a simple majority approval is required.

For information about what is included in the Library Budget, please use the QR code to view the Library's website for more details.



What Does “No Tax Impact” Mean?

All large capital projects for work to existing buildings are financed through 15-year bonds. Buses are bonded over 5 or 8 years. The district receives Building Aid and Transportation Aid to help offset the Principal and Interest payments that are paid through the General Fund budget. Any payments not covered by State Aid are included in the Local Tax Levy as Capital Exclusions.

As debt for prior capital projects retire from the Debt Service Schedule, it is best practice to ensure that new debt is added so that the Capital Exclusions amount in the Tax Levy Formula remains consistent from year to year.

FAQ

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 (50% + 1). The limit is calculated using a multi-step formula from the New York State Department of Education.

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 2024-25

If my property has a full assessed value of \$100,000, with the current year (2024-25) Tax Rate on True being \$12.71 per \$1,000 of assessed value, my tax bill is \$1,271 for this year, prior to any exemptions (i.e. STAR).

$$(\text{Tax rate/thousand}) \times \text{assessed value} \\ (\$12.71/\$1,000) \times \$100,000 = \$1,271$$

Can I calculate my tax bill for next year prior to July?

No. Actual tax rates cannot be determined until July or August when final assessments and equalization rates are available. The projected tax rate for next year is calculated using various assumptions based on historical and current trends.

TAX RATE INFORMATION

The tax rates each year are calculated based on data that is not available until the summer months. As a result, it is not possible to know for sure what the true impact of any year's levy will be until July at the earliest. To calculate the anticipated tax rate on a proposed levy, a historical analysis is conducted to help assist with determining anticipated changes in assessments and Equalization Rates. The anticipated tax rates presented each year during the budget process usually end up being higher than the actual rates calculated during the summer.

What is an Equalization Rate?

Cortland County does not update assessments on an annual basis to reflect the true assessed values of properties. To ensure that all district residents pay taxes at equitable rates, Equalization Rates are applied to the current assessed values of properties values. Equalization Rates are determined separately for each town and are based on a statistical review of listed assessed values within the town compared with what those values are truly worth. An Equalization Rate of 80% means that assessments in that town are listed at 80% of their full value, on average.

What is "Tax Rate on True" and Why Does it Differ From the Tax Rate on My Tax Bills Each Year?

The Tax Rate on True value represents the tax rate that is applied to the full value of all properties in the district, based on Equalization Rates.

Since most properties in the District are not usually listed as being assessed at their full value, each town applies a different Equalization Rate, which adjusts the Tax Rate on True to a Tax Rate specific to that town so that residents are taxed at a rate commensurate with full assessment values. For example, in a town that has an Equalization Rate of 80%, a property assessed on paper as \$100,000 has a full value of \$125,000. If the Tax Rate on True is \$12.71, then the Tax Rate on the Tax Bill will be listed as \$15.89.

$$\text{Using Assessment on Bill: } (\$15.89/\$1,000) \times \$100,000 = \$1,589$$

$$\text{Using Full Value Assessment: } (\$12.71/\$1,000) \times \$125,000 = \$1,589$$

Anticipated Impact of a Tax Levy Override

The Tax Rate on True is anticipated to continue to remain around the current rate of \$12.71 into next year.

ESTIMATED 2025-26 TAX BILLS AND INCREASES

Assessed Full Value	No STAR		Basic STAR (\$30,000)		Enhanced STAR (\$86,100)	
	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase	Estimated Tax Bill	Estimated Increase
\$80,000	\$1,075.20	\$58.40	\$672.00	\$36.50	\$0.00	\$0.00
\$100,000	\$1,344.00	\$73.00	\$940.80	\$51.10	\$186.82	\$10.15
\$120,000	\$1,612.80	\$87.60	\$1,209.60	\$65.70	\$455.62	\$24.75
\$140,000	\$1,881.60	\$102.20	\$1,478.40	\$80.30	\$724.42	\$39.35
\$160,000	\$2,150.40	\$116.80	\$1,747.20	\$94.90	\$993.22	\$53.95
\$180,000	\$2,419.20	\$131.40	\$2,016.00	\$109.50	\$1,262.02	\$68.55
\$200,000	\$2,688.00	\$146.00	\$2,284.80	\$124.10	\$1,530.82	\$83.15

Actual Tax Rates and Tax Bills will be calculated during July/August 2025. The above estimates assume a 5% increase on full-value of assessments and an assumed Tax Rate on True of \$12.80 per thousand.



BALLOT INFORMATION FOR MAY 20, 2025

Proposition 1: 2025-2026 Budget

Shall the Board of Education of the Cortland Enlarged City School District be authorized to spend \$61,621,249 for the purpose of operating the school district for the 2025-2026 school year and to levy the necessary tax thereafter?

Adoption of this budget requires a tax levy increase of 4.99% which exceeds the statutory tax levy increase limit of 2.39% 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.

Proposition 2: Student Transportation Vehicles (Electric and Diesel Buses)

Shall the bond resolution adopted by the Board of Education of the Cortland Enlarged City School District on March 25, 2025 authorizing the acquisition of one (1) 66-passenger electric-powered student transport vehicle, one (1) 66-passenger diesel-powered student transport vehicle, and two (2) 84-passenger diesel-powered student transport vehicles, including charging stations and other necessary improvements, furnishings, fixtures and equipment, and the expenditure of a total sum not to exceed \$1,600,000, which is estimated to be the total maximum cost thereof, and further authorizing the issuance of \$1,600,000 serial bonds to pay the cost thereof (apportioned for the purchase of one (1) 66-passenger electric-powered student transport vehicle at a maximum estimated cost of \$700,000 with a period of probable usefulness of eight years, and the purchase of one (1) 66-passenger diesel-powered student transport vehicle at a maximum estimated cost of \$300,000 with a period of probable usefulness of five years, and for the purchase of two (2) 84-passenger diesel-powered student transport vehicles at a maximum estimated cost of \$600,000 with a period of probable usefulness of five years); providing that the sum of \$1,600,000, 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 weighted average period of probable usefulness of the objects or purposes to be financed, and maximum maturity of the serial bonds therefor, is seven 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: Student Transportation Vehicles (Diesel Buses Only)

If Proposition 2 is NOT approved, shall the bond resolution adopted by the Board of Education of the Cortland Enlarged City School District on March 25, 2025 authorizing the acquisition of two (2) 84-passenger diesel powered student transport vehicles and two (2) 66-passenger diesel powered student transport vehicles, including other necessary improvements, furnishings, fixtures and equipment, and the expenditure of a total sum not to exceed \$1,200,000, which is estimated to be the total maximum cost thereof, and further authorizing the issuance of \$1,200,000 serial bonds to pay the cost thereof; providing that the sum of

\$1,200,000, 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 period of probable usefulness of the objects or purposes to be financed, 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 4: Capital Project

Shall the bond resolution adopted by the Board of Education of the Cortland Enlarged City School District on February 25, 2025 authorizing a capital improvement project consisting of the reconstruction and renovation of, and the construction of improvements, additions and upgrades to various District buildings and facilities and the sites thereof, and the purchase of such furnishings, fixtures, equipment, machinery and apparatus as may be required for the purposes for which such buildings are to be used, and the expenditure of a total sum not to exceed \$7,700,000, which is estimated to be the total maximum cost thereof, and further authorizing spending \$700,000 from the Capital Reserve approved by the District's voters in May of 2016 and the issuance of serial bonds in the aggregate principal amount not to exceed \$7,000,000 to pay the cost thereof; providing that the sum of \$7,000,000, or so much thereof as may be necessary, which 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, 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 thirty 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 5: Cortland Free Library Tax

Shall the Cortland Free Library tax previously approved by the voters of the District be increased from the current \$461,024 to \$473,724 beginning July 1, 2025, 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?

School Board Member: Vote for Three (3) Candidates Only

Joseph McMahon
Gavin Teeter
Brendan McGovern
Donald Chu
Write-in
Write-in
Write-in

WHO IS ELIGIBLE TO VOTE?

To be eligible to vote, the following criteria must be met:

- Is a citizen of the United States,
- Is at least 18 years of age, and
- Is a resident within the CECSD for at least 30 days.

VOTING BY ABSENTEE BALLOT OR EARLY VOTING

Absentee ballots and early voting ballots are available for voters who are residents of the district but will not be able to physically vote in-person on May 20. To vote by absentee or early mailing ballot, you must first obtain an application from Alicia Zupancic by calling (607) 758-4100 or stopping by the Kaufman Center between 8 a.m. and 4:30 p.m.

Completed absentee ballots must reach the office of the District Clerk no later than 5 p.m. on Tuesday, May 20, 2025.

BOE CANDIDATES

There are two (2) three-year seats and one (1) two-year unexpired seat up for election.

Running for those three (3) seats are:

- Joseph McMahon
- Gavin Teeter
- Brendan McGovern
- Donald Chu

Each of the above candidates will appear on the ballot, along with three blank spaces for write-in candidates. Voters can only vote for a maximum of three candidates, including write-ins.

Bios of the candidates and other budget resources are available on the district website.

CONTINGENCY BUDGET

In a Contingency Budget, the tax levy for 2025-26 would remain at the 2024-25 level which will reduce total spending. This includes removing non-contingent expenses, adding rental fees for community use of district facilities, reducing staffing and programming opportunities for students, and increasing the utilization of District Reserves and Fund Balance. The District would be required to be in compliance with Section 2023 of Education Law.

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 56,135,150	\$ 61,621,249	\$ 61,035,307
Increase/Decrease for the 2025-26 School Year		\$ 5,486,099	\$ 4,900,157
Percentage Increase/Decrease in Proposed Budget		9.77 %	8.73 %
Change in the Consumer Price Index		2.95 %	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 19,328,429	\$20,293,884	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 19,328,429	\$ 20,293,884	\$ 19,328,429
F. Total Permissible Exclusions	\$ 672,818	\$ 703,796	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$ 18,655,611	\$ 19,087,115	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 18,655,611	\$ 19,590,088	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 0	\$ - 502,973	
Administrative Component	\$ 4,443,352	\$ 4,758,339	\$ 4,713,404
Program Component	\$ 42,174,664	\$ 45,352,332	\$ 44,979,312
Capital Component	\$ 9,517,134	\$ 11,510,578	\$ 11,342,591

The basic school tax relief (STAR) exemption is authorized by Section 425 of the Real Property Tax Law. Estimated Basic STAR exemption savings is anticipated to be approximately \$459 for the 2024-25 school year.

Cortland Enlarged City School District
 Board of Education
 1 Valley View Drive
 Cortland, NY 13045-3297

Non-Profit
 Organization
 U.S. Postage
 PAID
 Cortland, NY
 Permit #77

POSTAL CUSTOMER

CORTLAND ENLARGED CITY SCHOOL DISTRICT