



# Cortland Enlarged City School District Budget Hearing June 3, 2025



**Barry Primary**



**Smith Intermediate**



**Randall Middle**



**Junior High School**



**Cortland High School**



# School Budget Process

- PRIORITY: Preserve and protect programs for kids - impact them as little as possible.
- PRIORITY: Reduce, reduce, reduce - in all areas that have the least impact on students.
- PRIORITY: Right-size staffing through attrition only.
- PRIORITY: Continue to focus on the future through fund balance and reserves. Meet the Board's goals for reserves.





**1**

Concurrent Enrollment & Advanced Placement Courses

**2**

School Counselor in every Building

**3**

Interventionist Teams, Academic and SEL team focus

**4**

Instrumental music starting in 3rd/4th!

**5**

Smart Scholars Early College High School - Partnership with TC3

**6**

Clubs and Extra-curricular opportunities for students (Lego League, Art, History, Music)

**7**

Universal Pre-Kindergarten

**8**

Purple Pantry

**9**

Cortland County Olympiad

**10**

50 sports team - Modified to Varsity

# #WeAreCortland





Great kids!



Great kids!



#WeAreCortland



Great kids!



Great kids!



#WeAreCortland





Great kids!



Great kids!



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Great programs for kids!

Great programs for kids!



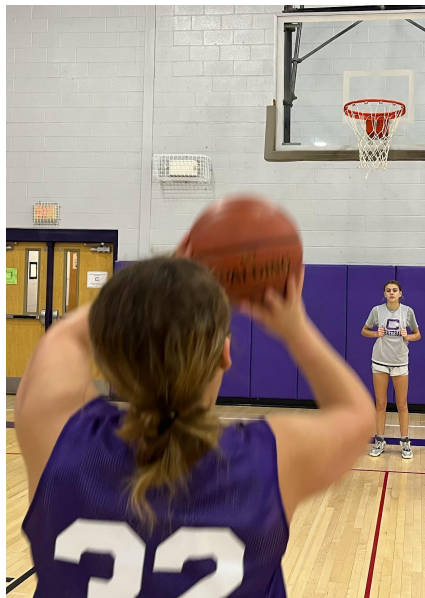
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Great programs for kids!

Great programs for kids!



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## Opportunities for Students

## Opportunities for Students

### Cortland Enlarged City School District MUSICIAN OF THE WEEK



Colten Guernsey



### CHS BOOSTER CLUB Athletes of the Week



Zee-Anna Rice  
Varsity Girls Track



Caden Albright  
Varsity Boys Baseball



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# Opportunities for Students

# Opportunities for Students



#Music



# Opportunities for Students



# Opportunities for Students



#video



## Great Staff!



## Great Staff!



# #WeAreCortland





Great Staff!



Great Staff!



#WeAreCortland





## Opportunities for Students



## Opportunities for Students



#CORTLAND

# Opportunities for Students



# Opportunities for Students



#Unified





## Opportunities for Students



## Opportunities for Students



#Olympiad

# Opportunities for Students



# Opportunities for Students



#Olympiad





## Opportunities for Students



## Opportunities for Students

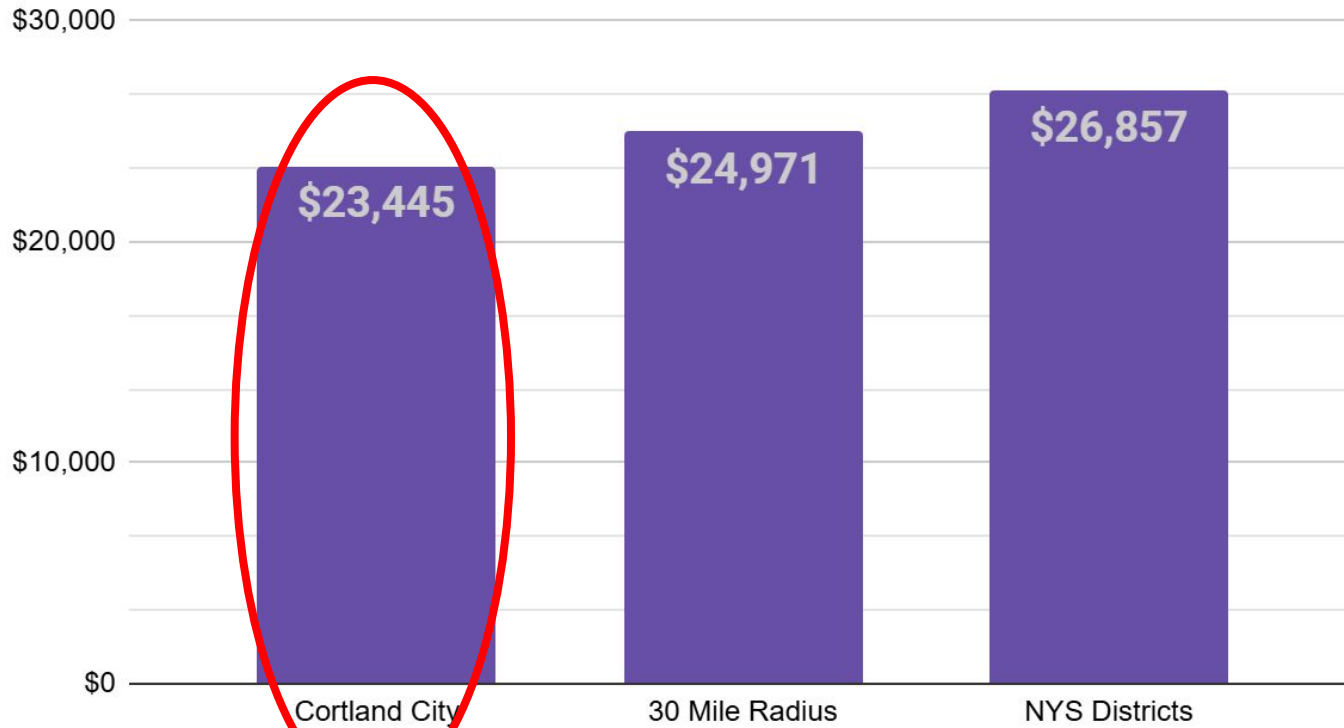


#Olympiad



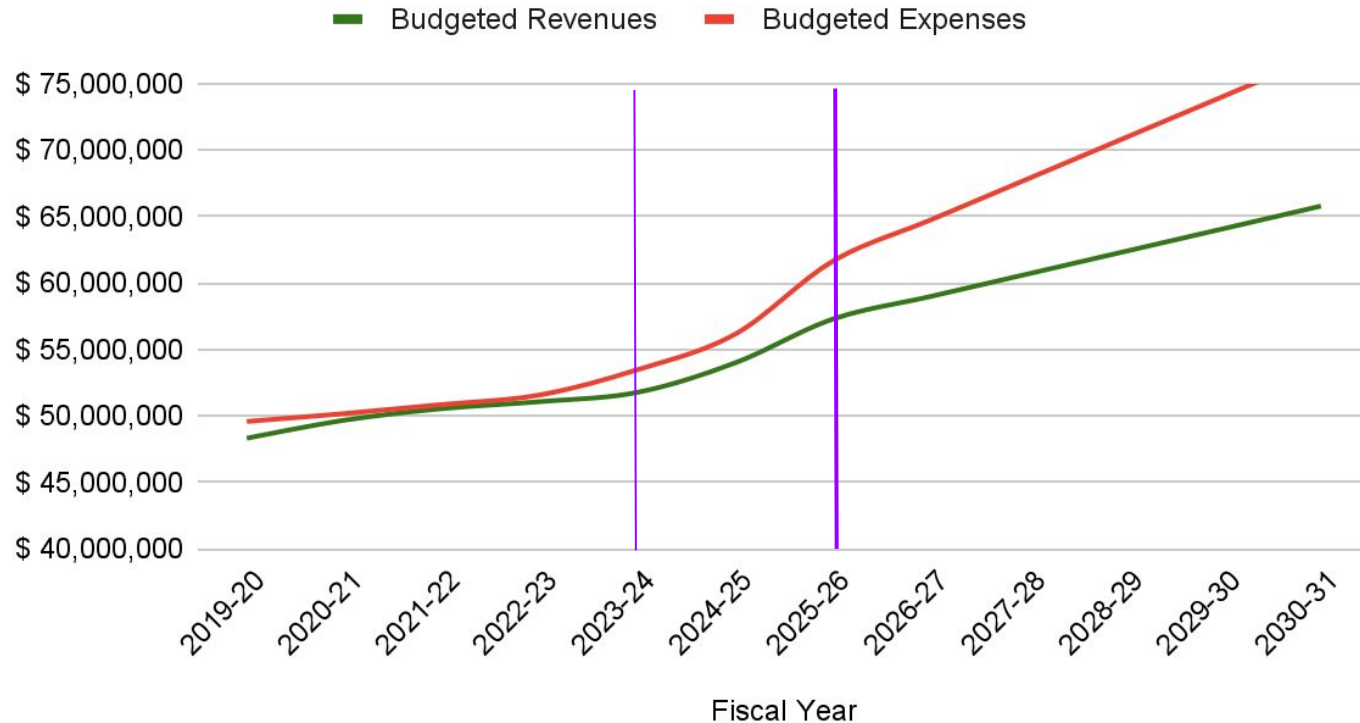


## Per-Pupil Expenditures 2022-2023



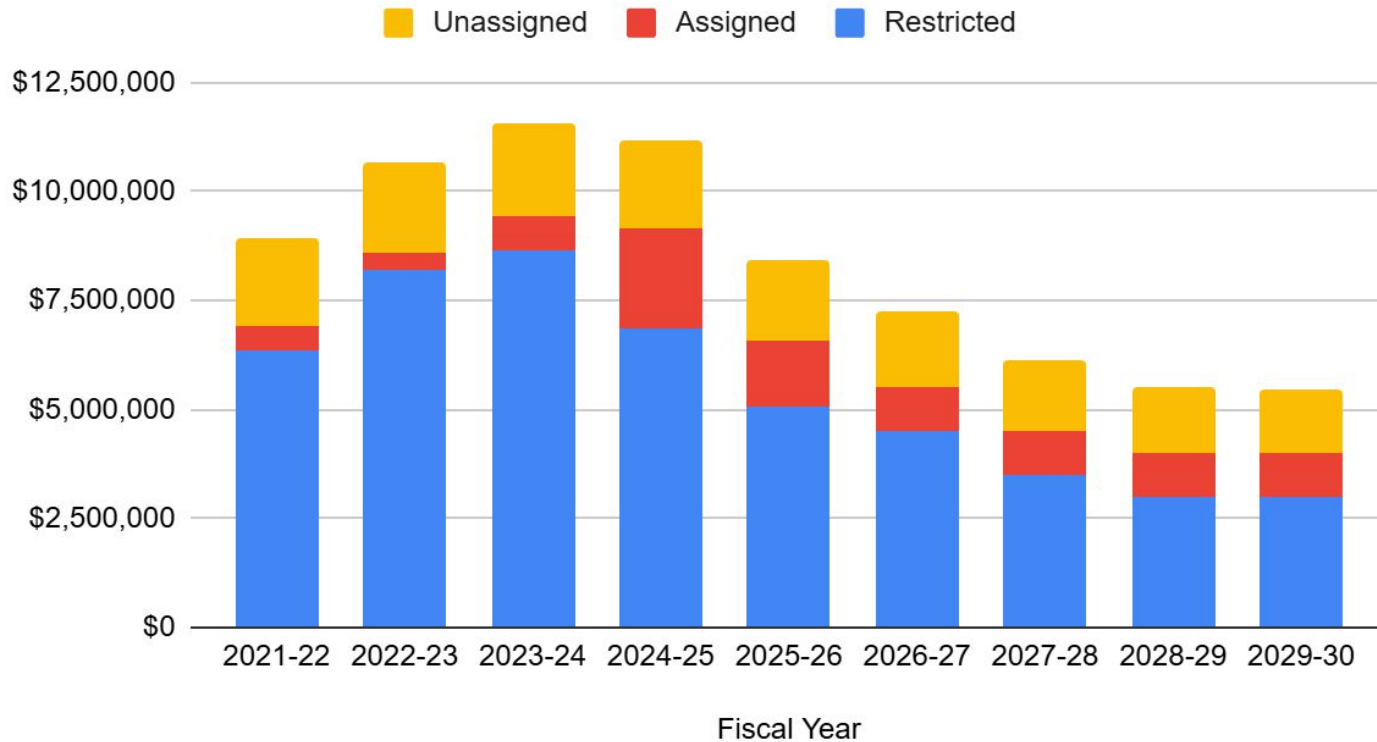


## Long-Range Budgeted Revenues and Expenses





## Fund Balance Projections



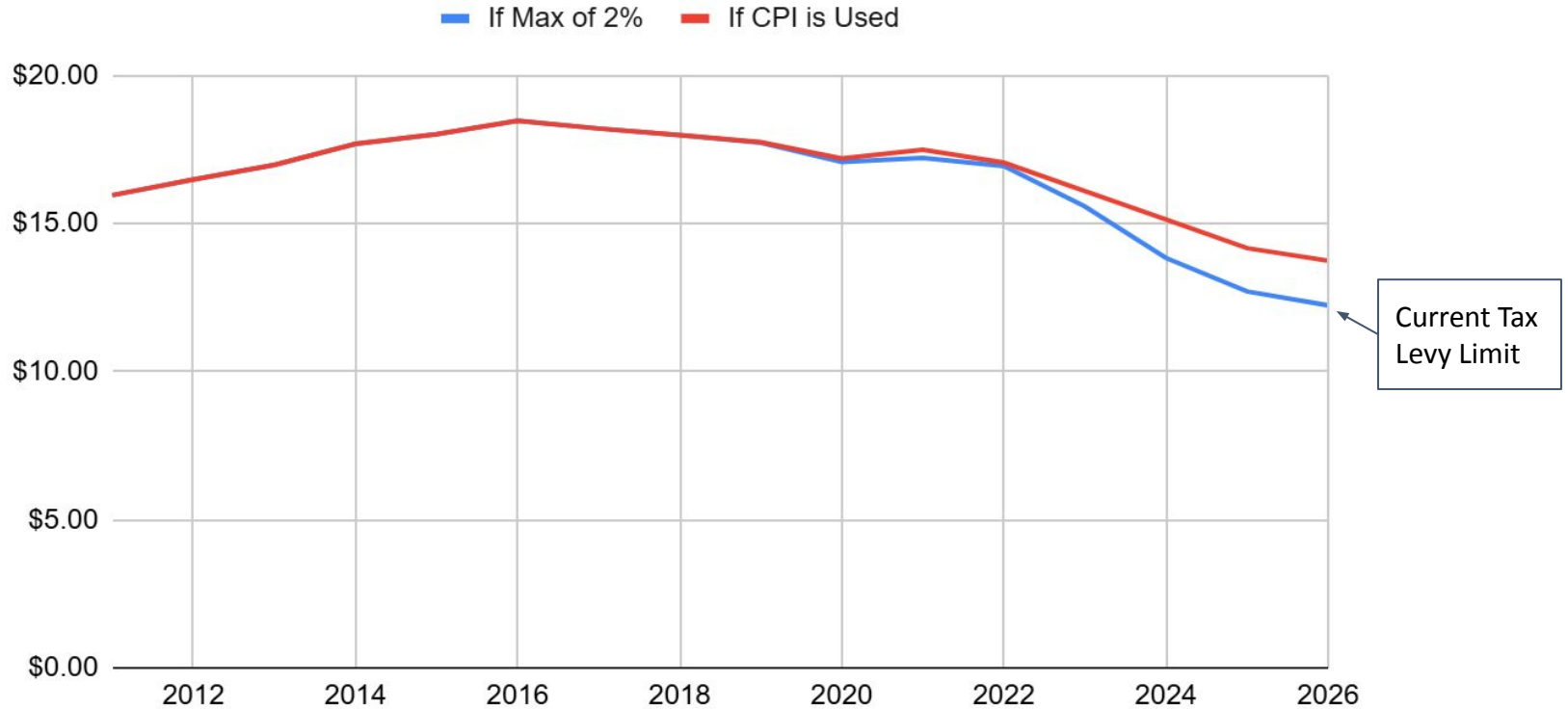


# Historical Budget to Budget Increases

		Budget	CPI	Tax Levy	Tax Rate	Reserves	Fund Balance
❖	2018-19:	0.00%	2.13%	1.23%	\$17.73	\$1,875,887	\$500,000
❖	2019-20:	0.00%	2.44%	2.00%	\$17.08	\$764,171	\$500,000
❖	2020-21:	1.20%	1.81%	1.09%	\$17.22	\$0	\$500,000
❖	2021-22:	1.35%	1.23%	2.01%	\$16.94	\$0	\$308,359
❖	2022-23:	1.41%	4.70%	0.67%	\$15.58	\$100,000	\$400,000
❖	2023-24:	3.69%	8.00%	1.89%	\$13.84	\$961,195	\$672,914
❖	2024-25:	4.99%	4.12%	4.07%	\$12.71	\$1,182,000	\$975,000
❖	2025-26:	9.77%	2.95%	4.99%	\$12.80	\$2,031,412	\$2,320,000
❖	Revised:	9.10%	2.95%	2.39%	\$12.24	\$2,073,136	\$2,361,800



## Tax Rates since Implementation of Tax Levy Limit





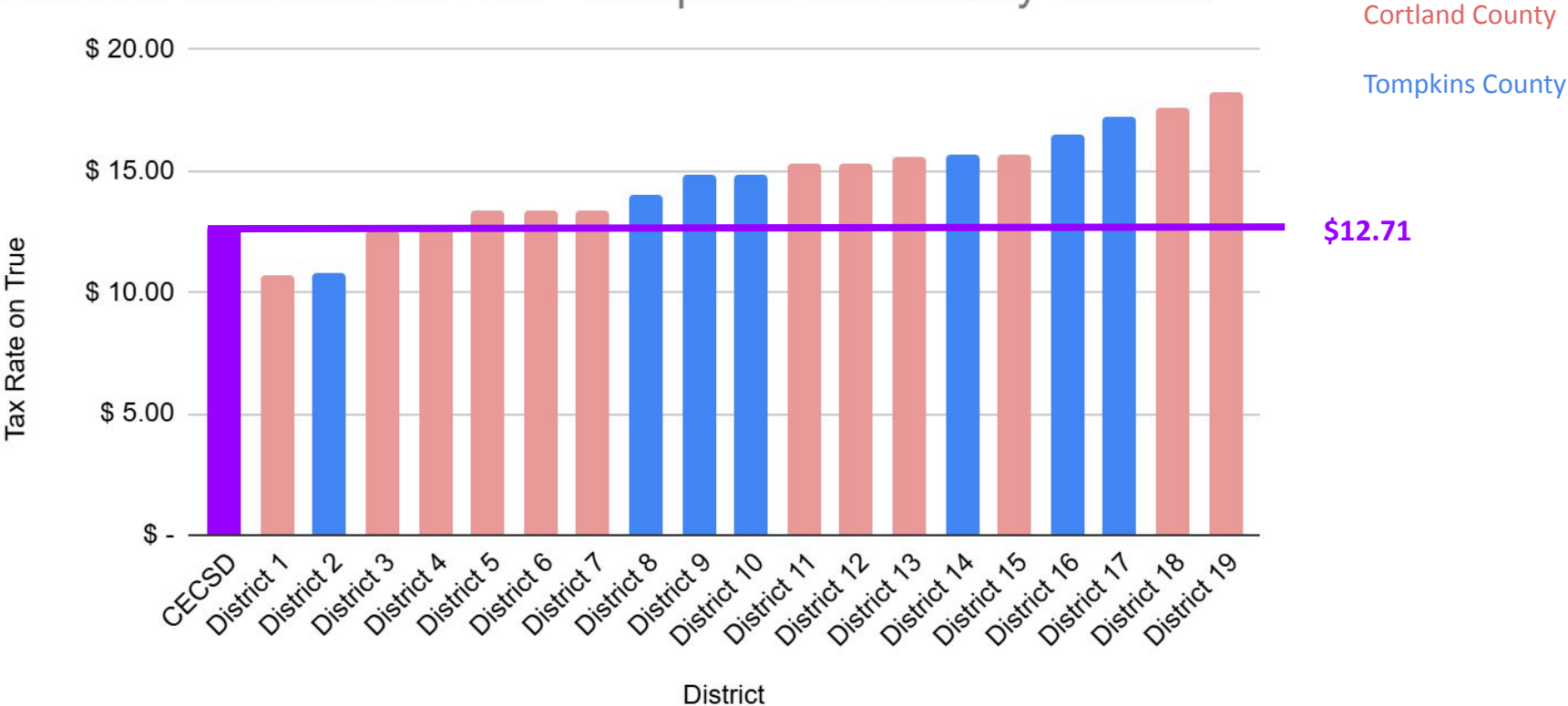


## Historical Tax Rates (per \$1,000 of assessed value)





# 2024-25 Tax Rates on True - Compared with Nearby Districts





# Journey from January to June

- ❖ January 2025 - \$60,536,203 Projected Expenses (7.84%)
  - Initial Budget gap - \$3.7 million
  - State Aid and Tax Levy Limit not yet calculated
  - Uncertainty with Foundation Aid Formula
  - Budget requests factored in
- ❖ February 2025 - \$61,450,180 Projected Expenses (9.47%)
  - Budget gap - \$5.3 million
    - Staffing requests (General and Special Education, Counselor, Network Administrator)
    - BOCES Final rates available, Increase in liability insurance
  - Tax Levy Limit calculated (2.39%), Initial State Aid projections
- ❖ March 2025 - \$61,034,566 Projected Expenses (8.73%)
  - Budget gap - \$4.3 million
  - Tax Levy override discussion with BOE
  - Pulling funds from Reserves to Fund Balance discussion with BOE
  - Gap closed with Fund Balance, Reserves, and maximum 4.99% Levy



# Journey from January to June

- ❖ April 2025 - Budget adopted by BOE - **\$61,621,429 Projected Expenses (9.77%)**
  - \$4,351,412 from Fund Balance and Reserves Reserves
  - 4.99% Tax Levy increase - Required supermajority approval (60%)
    - \$503,000 above Tax Levy Limit
    - Anticipated Tax Rate: \$12.80 (2024-25 Tax Rate: \$12.71)
- ❖ May 6, 2025 - Budget Hearing
  - Proposed budget would keep tax rate at or below the current levels
  - Budget maintains all current programming for students
  - Budget to Budget increase mostly influenced by Special Education and Debt Service
    - Special Education - all costs aidable in 2026-27
    - Debt service (Capital work) - fully offset by Building aid (net neutral impact to taxpayers)
- ❖ May 20, 2025 - Annual Meeting - Budget Vote and Board Election
- ❖ May 27, 2025 - Special BOE Meeting
  - Adopt revised budget of \$61,241,800 (9.10%)
    - Tax Levy Limit (2.39%) - Requires simple majority approval (50% + 1)
    - \$4.4 million from Fund Balance and Reserves



# Adjustments included in Original Budget

## ❖ Expense Adjustments

➤ Additional: Bonds, BANs - Capital work	+ \$1,306,350
➤ Additional: Special Education - Staffing	+ \$384,224
➤ Additional: Special Education - BOCES placements	+ \$1,746,224
➤ Additional: Related Services (OT/Speech)	+ \$156,756
➤ Reductions: Supplies, Equipment, Travel/Conference	- \$158,508

## ❖ Revenue Adjustments

➤ Increased Fund Balance Use	+ \$1,345,000
➤ Increased Reserve Allocations	+ \$849,412
➤ Increased State Aid	+ \$2,043,675
■ Building Aid to offset increase in Bonds and BANs	
■ Expense-based aids due to increased expenses in 2024-25 (BOCES, Transportation, High Cost)	
➤ Increased Miscellaneous Revenues	+ \$269,080
➤ Increased Tax Levy above Levy Limit	+ \$503,000



# Adjustments for Revised Expense Budget

## ❖ Reductions in positions (not hired yet)

- 1 FTE - Network Administrator (Added position)
- 1 FTE - Maintenance Worker (Retirement within Facilities Department)
- Potential for these to return to the budget

## ❖ Reductions in benefits

- ERS, FICA, Health Insurance - related to reduced positions
- Other Benefits (fewer expected retiree incentives in 2025-26 than in a typical year)

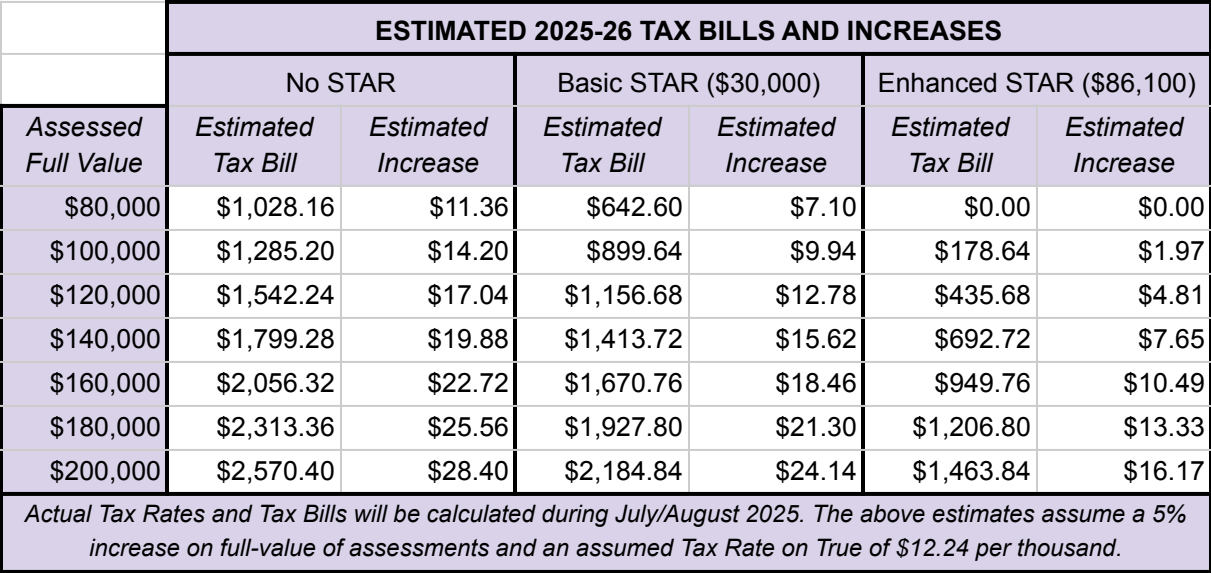
## ❖ Additional Reductions in Supplies/Materials and Equipment

- District, Department, Building, Facilities, and Athletic budgets

## ❖ Additional Reductions in Travel/Conference and Dues expenses

## ❖ Increases in some categories

- Adjustments due to updated cross-contracts through BOCES
- RAN interest to assist with cash flow July through October





# Three-Part Budget 2025-26

	<u>2024-25 Actual</u>	<u>2025-26 Revised</u>	<u>Change</u>
<b>Expenditures:</b>	<b>\$56,135,150</b>	<b>\$61,241,800</b>	<b>\$5,106,650</b>
<b>Three-Part Budget:</b>			
Administrative	\$4,443,352	<b>\$4,694,080</b>	\$250,728
Program	\$42,174,664	<b>\$45,083,354</b>	\$2,908,690
Capital	\$9,517,134	<b>\$11,464,366</b>	\$1,947,232





# Administrative Component: 7.66% of 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%
	<b>TOTALS:</b>	<b>\$ 4,443,352</b>	<b>\$ 4,694,080</b>	<b>\$ 250,728</b>	<b>5.64%</b>

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



# Program Component: 73.62% of Budget

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%
	<b>TOTALS:</b>	<b>\$ 42,174,664</b>	<b>\$ 45,083,354</b>	<b>\$ 2,908,690</b>	<b>6.90%</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 73.6% of the entire budget.



# Capital Component: 18.72% of 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%
	<b>TOTALS:</b>	<b>\$ 9,517,134</b>	<b>\$ 11,464,366</b>	<b>\$ 1,947,232</b>	<b>20.46%</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 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%
	<b>TOTALS:</b>	<b>\$ 56,135,150</b>	<b>\$ 61,241,800</b>	<b>\$ 5,106,650</b>	<b>9.10%</b>

<u>Reserve</u>	<u>Target Balance</u>	<u>Projected EOY 2025</u>	<u>Revised Budget 2025-26</u>	<u>Projected EOY 2026</u>	<u>Potential Budget 2026-27</u>
Worker's Compensation	\$ 500,000	\$ 372,406	\$ 145,000	\$ 239,464	\$ 130,000
Unemployment Insurance	\$ 80,000	\$ 73,081	\$ 10,000	\$ 66,426	\$ 10,000
Employee Retirement System	\$ 1,600,000	\$ 859,068	\$ 742,170	\$ 123,096	\$ 123,096
Accrued Employee Benefits	\$ 2,000,000	\$ 609,640	\$ 310,966	\$ 314,511	\$ 300,000
Repair Reserve	\$ 450,000	\$ 686,043	\$ 120,000	\$ 596,056	\$ 120,000
Teacher Retirement System	\$ 1,600,000	\$ 784,564	\$ 745,000	\$ 41,662	\$ 41,662
<b>SUBTOTAL:</b>	<b>\$ 6,230,000</b>	<b>\$ 3,384,802</b>	<b>\$ 2,073,136</b>	<b>\$ 1,381,215</b>	<b>\$ 724,758</b>
Insurance	\$ 250,000	\$ 110,892	\$ 0	\$ 116,772	\$ 0
Tax Certiorari	\$ 120,000	\$ 87,635	\$ 0	\$ 92,282	\$ 0
Capital Projects	\$ 4,000,000	\$ 3,216,319	\$ 0	\$ 3,386,857	\$ 0
<b>TOTAL ALL RESERVES:</b>	<b>\$ 10,600,000</b>	<b>\$ 6,799,648</b>	<b>\$ 2,073,136</b>	<b>\$ 4,977,126</b>	<b>\$ 724,758</b>



# What happens if the revote is not successful?

If the budget revote is unsuccessful, the BOE must adopt a Contingency Budget

## There are three requirements for a Contingency Budget

- ❖ The tax levy for 2025-26 cannot exceed the tax levy from 2024-25.
- ❖ The administrative cap (Administrative / (Program + Administrative) ) cannot exceed the lower of either:
  - the administrative cap of the prior year budget (2024-25)
  - the administrative cap of the most recently defeated budget
- ❖ Non-contingent expenses must be removed from the budget

## Effects of Contingency Budget

- ❖ Non-Profit organizations to pay rental fees to use district facilities
- ❖ 100K Capital Outlay Project is removed from the budget (Interior door replacements at Barry)
- ❖ Student supply budgets are greatly reduced (limitations on what the district can purchase)
  - Tools for Learning - Remove \$4,500 per grade level (K-6) for student supplies
  - Department (7-12) and building (K-12) budgets greatly reduced or removed
- ❖ No equipment purchases (except Security Cameras and Instructional Hardware)





### 2025-26 CONTINGENCY BUDGET INFORMATION - By Category

REVENUES	2024-25	2025-26	2025-26	Contingency	Change from
Category	Budget	Revised	Contingency	Changes	2024-25
Taxes and PILOTs	\$ 19,482,553	\$ 19,958,512	\$ 19,496,030	\$ (462,482)	\$ 13,477
State Aid	\$ 33,073,290	\$ 35,008,572	\$ 35,008,572	\$ -	\$ 1,935,282
Miscellaneous Revenue	\$ 1,422,307	\$ 1,839,780	\$ 1,839,780	\$ -	\$ 417,473
Assigned Fund Balance	\$ 975,000	\$ 2,361,800	\$ 2,291,432	\$ (70,368)	\$ 1,316,432
Reserves	\$ 1,182,000	\$ 2,073,136	\$ 2,073,136	\$ -	\$ 891,136
<b>TOTALS:</b>	<b>\$ 56,135,150</b>	<b>\$ 61,241,800</b>	<b>\$ 60,708,950</b>	<b>\$ (532,850)</b>	<b>\$ 4,573,800</b>

EXPENSES	2024-25	2025-26	2025-26	Contingency	Change from
Category	Budget	Revised	Contingency	Changes	2024-25
Payroll	\$ 22,652,383	\$ 23,857,123	\$ 23,817,123	\$ (40,000)	\$ 1,164,740
Benefits	\$ 15,342,622	\$ 15,343,858	\$ 15,243,858	\$ (100,000)	\$ (98,764)
BOCES	\$ 8,388,213	\$ 10,414,400	\$ 10,329,700	\$ (84,700)	\$ 1,941,487
Instructional Material Aid (IMA)	\$ 223,775	\$ 224,775	\$ 224,775	\$ -	\$ 1,000
Contractual	\$ 755,000	\$ 847,500	\$ 844,500	\$ (3,000)	\$ 89,500
Repairs	\$ 125,200	\$ 156,200	\$ 146,200	\$ (10,000)	\$ 21,000
Supplies & Materials	\$ 735,150	\$ 649,850	\$ 522,600	\$ (127,250)	\$ (212,550)
Equipment	\$ 72,500	\$ 70,000	\$ 35,000	\$ (35,000)	\$ (37,500)
Travel/Conferences	\$ 74,200	\$ 10,900	\$ -	\$ (10,900)	\$ (74,200)
Insurance	\$ 260,500	\$ 283,300	\$ 283,300	\$ -	\$ 22,800
Tuition	\$ 805,000	\$ 755,000	\$ 755,000	\$ -	\$ (50,000)
Utilities	\$ 735,682	\$ 811,100	\$ 811,100	\$ -	\$ 75,418
Debt Service	\$ 5,495,625	\$ 7,269,194	\$ 7,269,194	\$ -	\$ 1,773,569
Other	\$ 469,300	\$ 548,600	\$ 426,600	\$ (122,000)	\$ (42,700)
<b>TOTALS:</b>	<b>\$ 56,135,150</b>	<b>\$ 61,241,800</b>	<b>\$ 60,708,950</b>	<b>\$ (532,850)</b>	<b>\$ 4,573,800</b>



# PROPOSITION - School District Budget

Shall the Board of Education of the Cortland Enlarged City School District be authorized to spend \$61,241,800 for the purpose of operating the school district for the 2025-2026 school year and to levy the necessary tax thereafter?



# Voting Process

The Cortland Enlarged City School District budget revote will be held on Tuesday, June 17, 2025, between the hours of 11:00 AM and 8:00 PM, prevailing time, at your designated polling location as shown below:

**City:**

Ward	School District	Location	Address
1-8	1	Kaufman Center	1 Valley View Drive

**Cortlandville, Lapeer, Harford, Virgil:**

LD/ED/Town	School District	Location	Address
12-1 CT	9	Cortlandville Municipal Garage	3587 Terrace Road
13-3 & 4 CT	9	Cortlandville Municipal Garage	3587 Terrace Road
14-6 CT	9	Cortlandville Municipal Garage	3587 Terrace Road
18-1 LA	10	Virgil Town Hall	1176 Church Street, Virgil
19-1 HA	10	Virgil Town Hall	1176 Church Street, Virgil
19-2 VI	10	Virgil Town Hall	1176 Church Street, Virgil



# Questions?

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