



Enlarged City School District



Budget 2026-2027

Cortland Enlarged City School District
December 16, 2025

Kristopher Williamson, Business Administrator



Parker School



Barry Primary



Smith School



Randall Middle



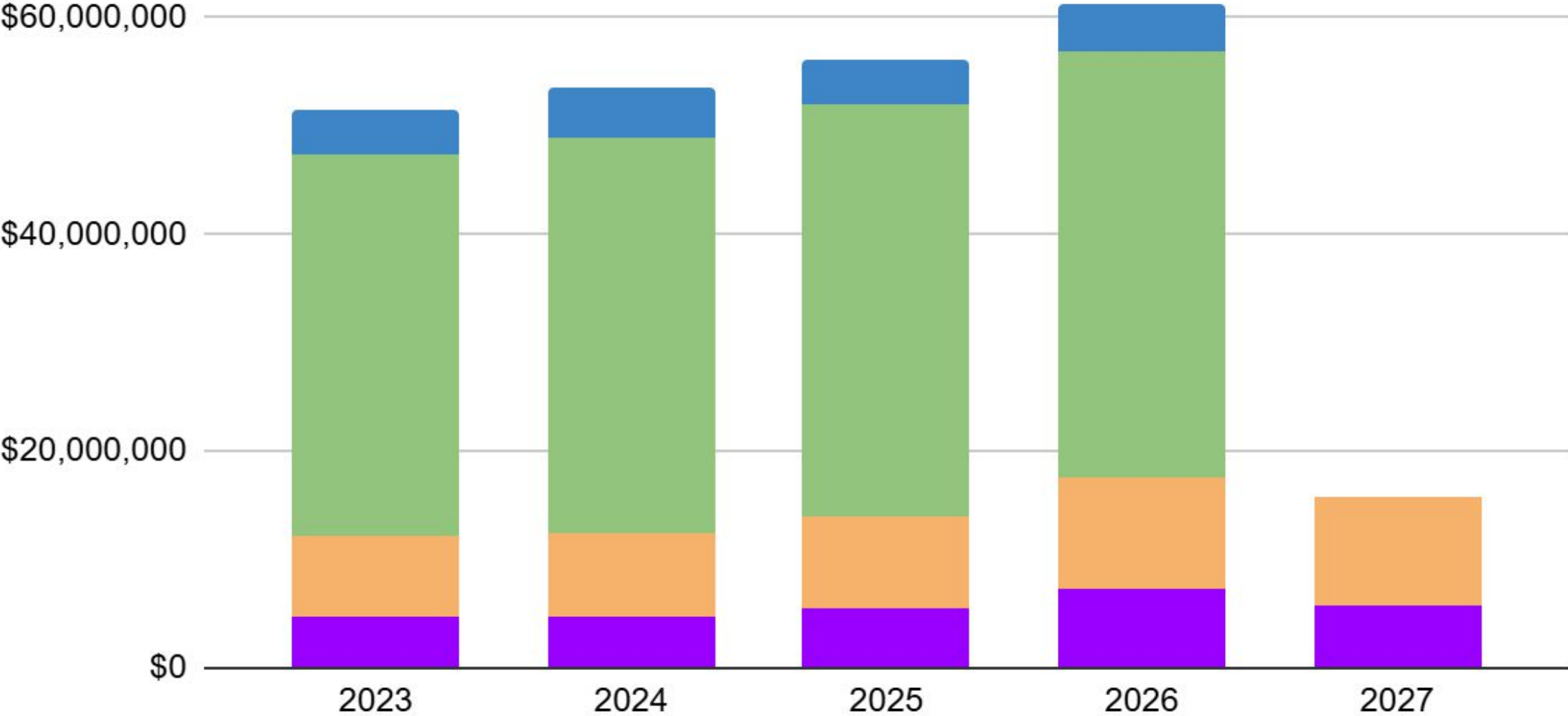
Junior High School



Cortland High School

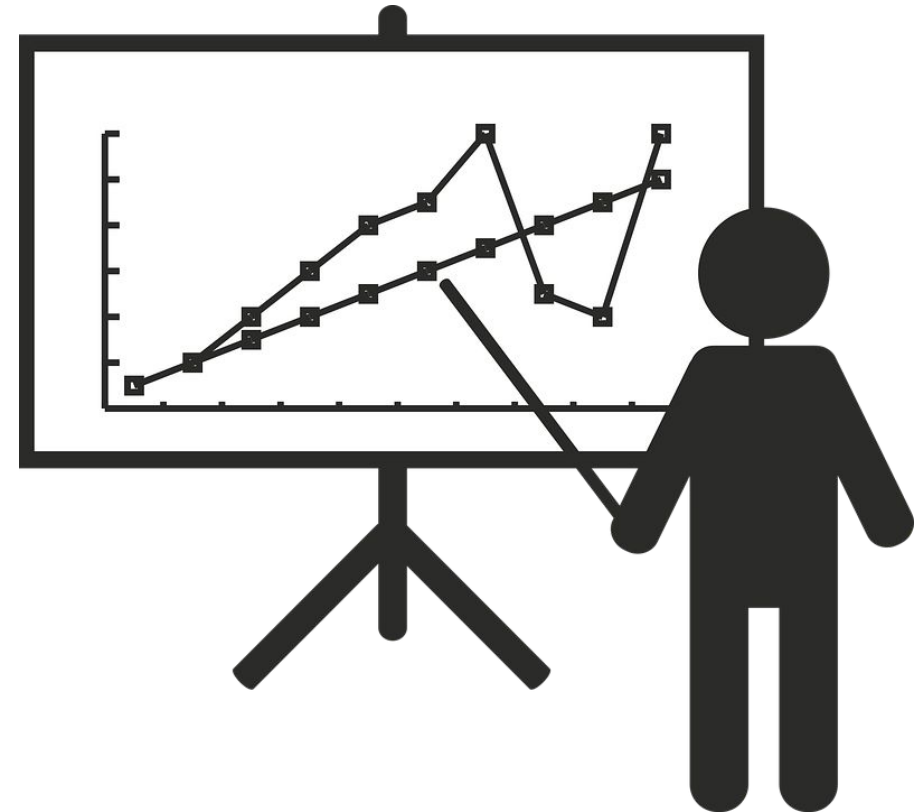
Budget Presentations - November thru February

■ Feb: All Other ■ Jan: Payroll/Benefits ■ Dec: BOCES ■ Nov: Debt Service



Budget Presentation #4

- ❖ Initial BOCES Service Requests
 - BOCES Budget Timeline
 - Review of Current Services
 - Initial Projected Services
 - Aidability of Projected Services
- ❖ Budget Updates and Outlook
 - What do we know right now?
 - What are we still working on?
 - Timeline and process



BOCES Budget Timeline

- ❖ **Dec 17:** Initial Requests Due to BOCES
- ❖ **Feb 11:** BOCES Admin, Capital, Rent Budget Presentation to Business Officials and Superintendents
- ❖ **Apr 7:** Annual Meeting at BOCES
- ❖ **Apr 10:** Final Requests Due to BOCES
- ❖ **Apr 20:** Annual Election and Statutory Budget Vote on 2026-27 Administrative Budget
- ❖ **May 15:** Final 2025-26 Rates Available to Districts

Review of Current 25-26 Services

❖ Admin, Rent, Capital	\$210,674.49
❖ CTE/New Vision	\$877,477.50
❖ STAR, SKATE, TEAM, Hearing/Deaf, SED	\$3,961,693.55
❖ Visual, Related Services	\$369,684.40
❖ Summer School, Hospital, Arts, Enrichment	\$1,068,531.89
❖ Technology Leases, Copiers, Software	\$1,519,609.05
❖ Phone, Recruiting, Eerie 1, Applications, Food	\$1,341,852.67
Total Services:	\$9,349,523.55

Changes in BOCES Services

The initial BOCES service requests include the following changes:

- ❖ Transition from some IT Services to a more centralized service through the CNYRIC

- Infrastructure as a Service

- ❖ Special Education Placements (projected)

➤ <u>Program</u>	<u>FY22</u>	<u>FY23</u>	<u>FY24</u>	<u>FY25</u>	<u>FY26</u>	<u>FY27</u>	
➤ STAR	16.8	20.1	19.0	14.1	17.125	19	(+1.875)
➤ TEAM	7.0	9.0	16.0	16.1	17.000	19	(+2.000)
➤ SKATE	12.2	13.7	15.8	12.6	11.225	14	(+2.775)
➤ <u>SED</u>	<u>15.6</u>	<u>18.5</u>	<u>18.1</u>	<u>16.9</u>	<u>11.850</u>	<u>16</u>	<u>(+4.150)</u>
➤ <i>TOTALS:</i>	<i>51.6</i>	<i>61.3</i>	<i>68.9</i>	<i>59.7</i>	<i>57.200</i>	<i>68</i>	<i>(+10.800)</i>

■ Note: Addition of ~11 students is approximately \$350,000 increase w/o rate increases.

Initial 26-27 Service Requests

❖ Admin, Rent, Capital	\$210,674.49
❖ CTE/New Vision	\$1,023,228.00
❖ STAR, SKATE, TEAM, Hearing/Deaf, SED	\$4,312,202.99
❖ Visual, Related Services	\$369,684.39
❖ Summer School, Hospital, Arts, Enrichment	\$1,082,156.89
❖ Technology Leases, Copiers, Software	\$1,469,104.18
❖ Phone, Recruiting, Eerie 1, Applications, Food	\$1,390,693.98

Total Services: (+\$508,221.37) \$9,857,744.92

Note: These services are assuming the same rate as 25-26. Some additional services may be added separately through other COSERs.

Initial 26-27 Service Requests

Assuming 1.5% Increase in Rates

❖ Admin, Rent, Capital	\$213,835
❖ CTE/New Vision	\$1,038,576
❖ STAR, SKATE, TEAM, Hearing/Deaf, SED	\$4,376,886
❖ Visual, Related Services	\$375,230
❖ Summer School, Hospital, Arts, Enrichment	\$1,098,389
❖ Technology Leases, Copiers, Software	\$1,491,141
❖ Phone, Recruiting, Eerie 1, Applications, Food	\$1,411,554

Total Services: (+\$656,087.45) \$10,005,611

Note: These services are assuming an overage rate increase of 1.5% across all Initial Service Requests. Some additional services may be added separately through other COSERs.

Differences from Current to 26-27 Projected (with 1.5% inc)

❖ Admin, Rent, Capital	\$3,160.51
❖ CTE/New Vision	\$161,098.50
❖ STAR, SKATE, TEAM, Hearing/Deaf, SED	\$415,192.45
❖ Visual, Related Services	\$5,545.60
❖ Summer School, Hospital, Arts, Enrichment	\$29,857.11
❖ Technology Leases, Copiers, Software	– \$28,468.05
❖ Phone, Recruiting, Eerie 1, Applications, Food	\$69,701.33

Total Increase: **\$656,087.45**

Note: These services are assuming an overage rate increase of 1.5% across all Initial Service Requests. Some additional services may be added separately through other COSERs.

Aidability of Current Services

<u>Aid Category</u>	<u>25-26 Budget</u>	<u>Aid Ratio</u>	<u>26-27 Aid</u>
❖ BOCES Aidable	\$4,968,013.25	74.2%	\$3,686,266
❖ Excess Cost Aidable	\$4,347,337.95	70.1%	\$3,047,484
❖ Transportation Aidable	\$7,485.85	81.8%	\$6,123
❖ Non-Aidable:	\$26,686.50	0.0%	\$0
TOTALS:	\$9,349,523.55		\$6,739,873
<i>As of Last Year:</i>	<i>\$9,260,392 (25-26)</i>		<i>\$6,663,001 (26-27)</i>
	<i>\$8,825,994 (24-25)</i>		<i>\$6,352,597 (25-26)</i>

Aidability of Initial 26-27 Services

<u>Aid Category</u>	<u>26-27 Budget</u>	<u>Aid Ratio</u>	<u>27-28 Aid</u>
❖ BOCES Aidable	\$5,202,611	74.2%	\$3,860,337
❖ Excess Cost Aidable	\$4,768,315	70.1%	\$3,342,589
❖ Transportation Aidable	\$7,598	81.8%	\$6,215
❖ Non-Aidable:	\$27,087	0.0%	\$0
TOTALS:	\$10,005,611		\$7,209,141

In 2026-27, total local share of BOCES services is expected to be approximately \$3,265,738, which is a projected State Aid return of 67.3%.

26-27 Budget Updates

❖ What do we know right now?

- **Projected Expenses:** **\$63,113,867** (\$1,872,067 increase)
- **Projected Revenues:** **\$57,228,518** (\$421,654 increase)
- **Current Budgeted Reserves:** **\$895,000** (**(\$1,178,136 decrease)**)
- **Current Budget Gap:** **\$4,990,349**
 - Anticipating reductions in Staffing and/or Programs

❖ **Must Reduce Reliance on District Savings**

- | ➤ <u>Savings Category</u> | <u>2025-26 Budget</u> | <u>2026-27 Budget</u> |
|-----------------------------|-----------------------|-----------------------|
| ➤ Appropriated Fund Balance | \$2,361,800 | TBD |
| ➤ Budgeted Reserves | \$2,073,136 | \$895,000 |
- Final Expenditure Budget needs to be closer to projected revenues

26-27 Budget Updates

❖ What are we still working on?

➤ **Awaiting State Aid Runs for 2026-27**

- Foundation Aid - Will be “Hold Harmless” based on current formula
- BOCES Aid - **Projecting an increase**
- High Cost Aid - **Projecting an increase**
- Building Aid - **Projecting a decrease** (coinciding with decrease in Debt Service)

➤ **Calculating Year End Fund Balance**

- Anticipating a **decrease in Fund Balance**

➤ **Rate Increases for Benefits are still TBD**

- Health Insurance - Currently anticipating **8-10% increase in premiums**
- Workers Compensation - Currently anticipating **decrease in premiums**
- TRS/ERS Employer Contributions - Currently **anticipating increases**

➤ **Special Education Placements**

- Mid-year adjustments (additions/subtractions) are common
- Usually do not know final placements until after budget vote - must make assumptions

Timeline and Process

❖ Parallel Stakeholder Processes through mid-February

➤ **Independent Reviews** (completed mid-January)

- Fiscal, Program, Facilities Utilization, Staffing
- BOE Presentation on January 27

➤ **Community Stakeholder Input** (completed mid-February)

- Focus Groups: Student Programs, Reducing Expenses, Growing Revenues

➤ **Board of Education Input** (ongoing)

- Finance Committee
- BOE Budget Workshop(s)

➤ **Budget Builder Input** (through mid-February)

- Cabinet (Curriculum, Personnel, Special Education, Staffing)
- District Guiding Coalition (Building Budgets)
- Supervisors (IT, Facilities, Transportation, Athletics)
- Department Leaders

Key Take-Aways



By Frits Ahlefeldt

- ❖ Initial Requests allow BOCES to calculate rates for services
- ❖ Additional time provided to finalized requests to provide a more accurate estimate of BOCES services
- ❖ Closely reviewing BOCES services
- ❖ Anticipating large reductions in expenses (Staffing, Programs)

Next Steps in Budget Process

- ❖ Review Budget Builder Requests (Initial requests due Dec 15)
- ❖ Payroll and Benefits Projections (next BOE meeting)
 - Staffing decisions to be made by March
- ❖ Continue to review projected Revenues
 - Ongoing review of projected Fund Balance
 - Monitoring of District Reserve balances



Questions?

