



CATSKILL CENTRAL SCHOOLS

THE PATH TO
BUDGET SUCCESS



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Budget Goals

- To provide a comprehensive program to all children.
- To be good Stewards of the district's budget keeping the community we serve in mind.
- To provide the financial support to reach our achievement goals.



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BOARD OF EDUCATION ADOPTED GOALS FOR 2016-2017 CATS CAN:

1. REDUCE REFERRALS, IN SCHOOL AND OUT OF SCHOOL SUSPENSIONS BY 10%
2. DECREASE COURSE FAILURES BY 10% EACH QUARTER FROM THE PREVIOUS YEAR.
3. INCREASE THE GRADUATION RATE OF GRADE 9 COHORTS FROM THE PREVIOUS YEAR.
4. INCREASE BY 5% PROFICIENCY AND MASTERY ON STATE ASSESSMENTS.
5. READ ON GRADE LEVEL BY THE END OF GRADE 2.



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- Review of tentative 2017- 2018 revenues. To date, the state budget has passed.
- Additional staff cost for an assistant principal added , \$100,000.
- Staff reductions based on attrition and need.
- Retirement/resignation savings added to offset layoffs.
- Continue the staffing process for 2017-18 based on student enrollment.
- Tax cap for simple majority vote configured.



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GENERAL BUDGET CALCULATIONS

- Tax Cap: The initial tax cap calculation indicates the maximum allowable tax levy increase of \$532,659. We will look to reduce this amount by appropriating fund balance.
- Our maximum budget for a simple majority vote using \$352,212 of fund balance is \$39,950,000. This budget allows 1% increase over last year's tax levy.
- Any added items would result in more fund balance being appropriated.

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GENERAL FUND REVENUES

- State Aid revenues are projected to be \$17,921,490. This increase has been factored in, causing a **decrease** in fund balance and a **decrease** in the tax levy to benefit our tax payers. BOCES aid revenues are based on projections to be provided by Questar's state aid planning service.
- The only 2 sources of funding are state/federal aid and property taxes. Please note the veterans' exemption was passed by the Board this year.

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VETERANS' EXEMPTION

- A property owner in our district with a \$100,000 assessment may see the school tax bill to go up approximately \$25.00. This number will vary by town and the number of veterans applying for the tax credit.





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GENERAL FUND EXPENDITURES

- Some general fund positions budgeted in the 2016 -17 budget are eliminated in the 2017-18 budget based on attrition and student needs.
- Student numbers weighed heavily when making staffing decisions. Needs at one building may be greater than another.
- Positions budgeted and paid for with any special project funds are assumed to be continued.

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GENERAL FUND EXPENDITURES

- Early estimates provided by the Health Insurance Trust project an overall budget increase for health and dental of 18%. The total dollar estimated increase for 2017-18 is \$826,038.
- The 18% increase includes 5.3% shortfall from the 16 – 17 budget. The shortfall included new employees coverage and increase use of benefits.
- Wages, costs for goods and services, heating and electricity continue to rise.

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WHAT HASN'T CHANGED

- No reductions in Encore staff.
- CHS offers 35 electives for students.
- CMS is fully compliant with Part 100 regs.
- Half day pre-school and summer programming is intact. These items are primarily funded through general fund.
- No reduction in elementary classrooms.
- No reduction in reading specialists.
- Fully staffed custodial positions.
- No reductions in helping professionals.

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GENERAL FUND SAVINGS

- Special Education reorganization and students graduating or moving will result in reducing teacher aides, without impacting student IEP's. We are looking at a reduction of some positions.
- Any resignations will be filled with a sub and will then reinstate aide positions in seniority order.
- Savings = \$265,323
- Confirmed retirements/ resignations contribute to additional savings.

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GENERAL FUND SAVINGS

- We will not fill teaching assistant positions who have retired or resigned with new hires. We will repurpose staff members to ensure all are employed.
- Savings = \$198,538
- We are recommending a class size of 12 students. AP Courses would be an exception. Currently 77 classes at CHS are below 12 students.



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GENERAL FUND SAVINGS

- Each retirement/resignation will be carefully reviewed to see if replacement is necessary. Our current calculations indicate by not replacing teachers who retire/resign no one will lose their job from those areas. 1 resignation and 3 retirements not replaced will result in a savings.
- Savings = \$435,290



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GENERAL FUND SAVINGS POPULATION SHIFTS CHS & CMS Projected 2017 – 18 enrollment 6 -12

- Total students at CMS = 361
- Total students at CHS = 411
- **A difference of only 50 students.**
- Total special needs students CMS = 65
- Total special needs students CHS = 69
- **A difference of only 4 students.**



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GENERAL FUND SAVINGS SPECIAL ED. REORGANIZATION

- Reorganizing staff rather than new hires will be the solution to an increase in CMS population.
- Create a combination grade 7 and 8 team with dually certified teachers if possible.
- Diversify the special class diploma bound classes to ensure the same curriculum is taught, just in a different way.
- Ensure grade 6 ELA and Math special class is equivalent to regular ed. double block model.



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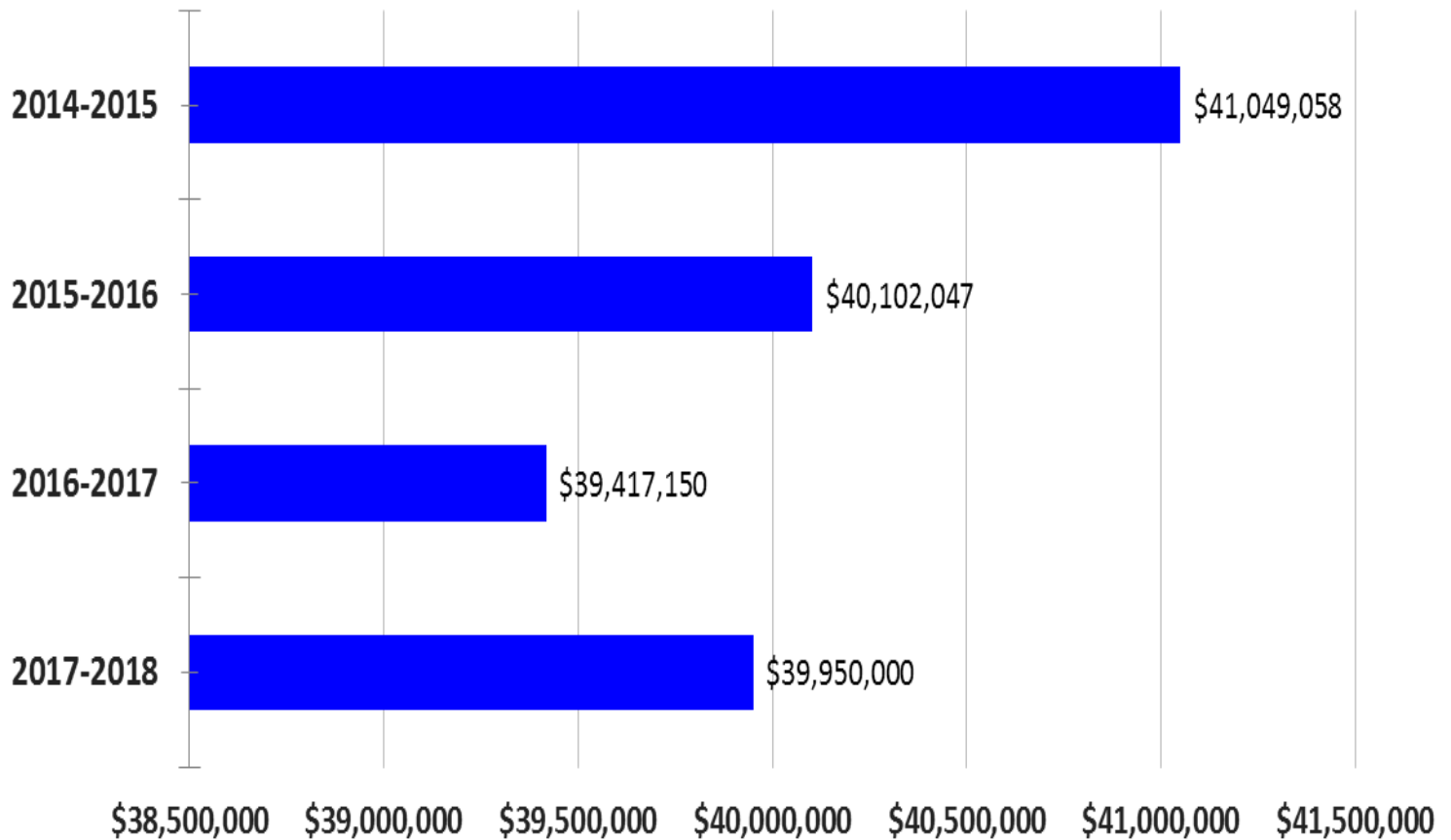


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Budget Analysis





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GENERAL FUND EXPENDITURES

- As of 04/12/17 the 2017-18 Catskill CSD proposed general fund budget is \$39,950,000. That is a \$1,019,467 reduction from the originally proposed 2017-18 general fund budget presented on 3/8/17.
- Proposed increase over last year's budget is 1.35%.
- \$352,212 of fund balance is being included in 2017-2018 proposed budget. This is a 300% more than the \$88,000 put in last year.
- Proposed budget is well within the tax cap allowed by law for a simple majority vote.

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GENERAL FUND EXPENDITURES

- The district will also propose a capital reserve fund to begin building funds for a needed project in the near future.

Estimated		Proposed	
2016-2017		2017-2018	
Drawdown	Balance	Drawdown	Balance
-750,000	750,000	-250,000	1,000,000

Anticipated Annual Drawdown and Remaining Balance							
2018-2019		2019-2020		2020-2021		2021-2022	
Drawdown	Balance	Drawdown	Balance	Drawdown	Balance	Drawdown	Balance
-125,000	1,125,000	-125,000	1,250,000	-125,000	1,375,000	-125,000	1,500,000

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THREE PART BUDGET

- Administrative = 9.87% of budget
 - This includes BOE, Superintendent, Business Office, BOCES Administrative, Legal, Data Processing.
- Program = 71.70% of budget
 - This includes Teaching Staff, Administration, BOCES Programs, Athletics, Technology, Transportation.
- Capital = 18.43 of Budget
 - This includes Operation and Maintenance, Benefits and Debt Services

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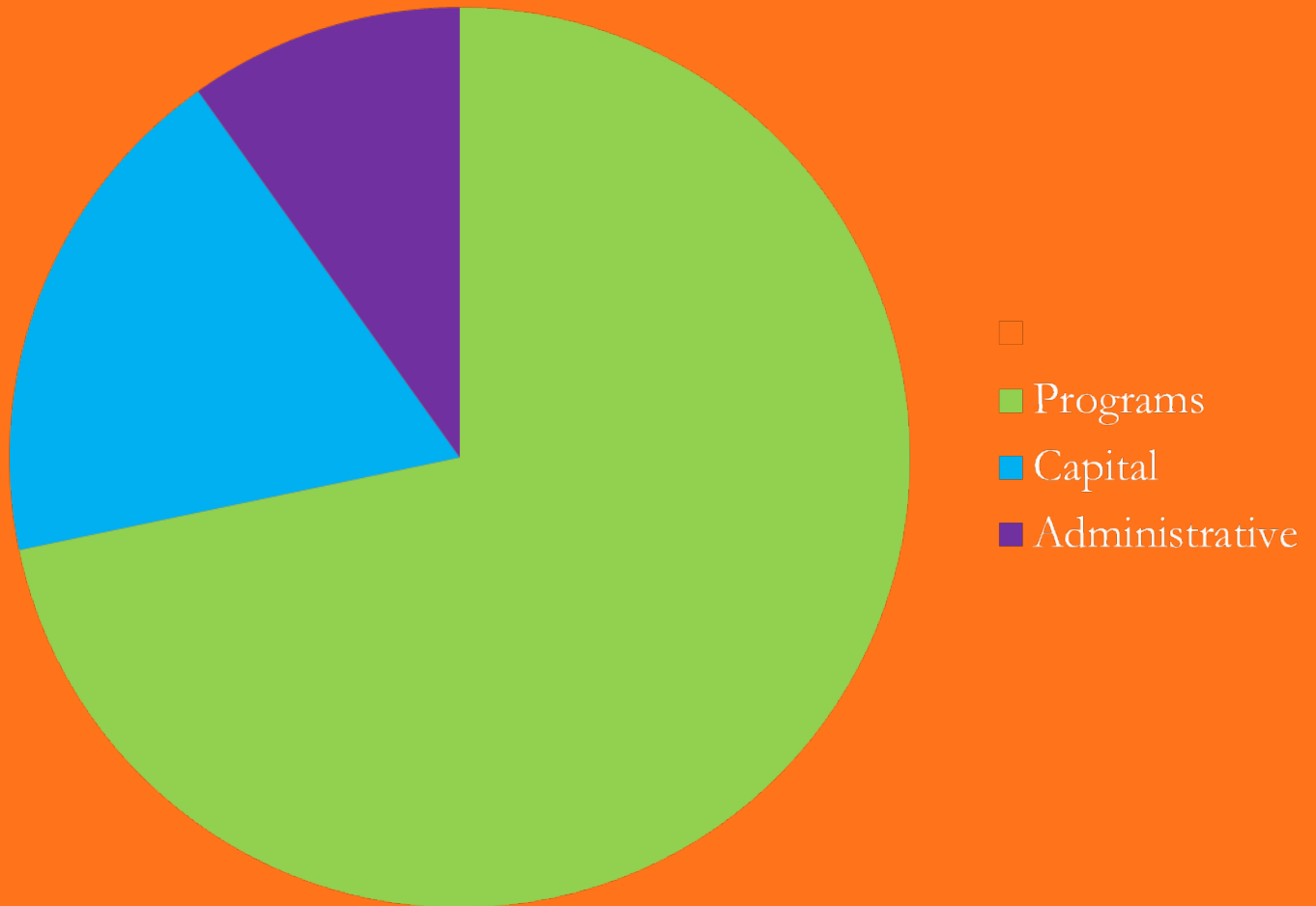


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3 Part Budget



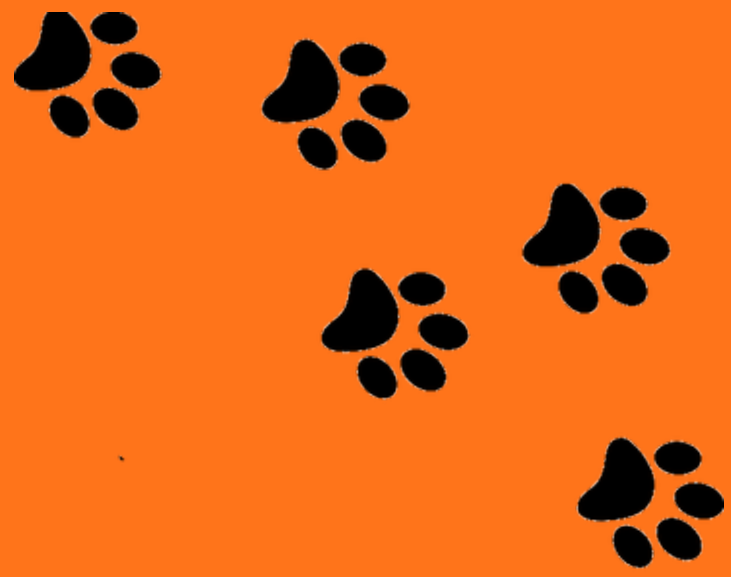


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OUR PATH TO BUDGET SUCCESS CONTINUES...



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