

**BUDGET WORKSHOP PRESENTATION
FOR THE
2022-2023
FISCAL SCHOOL YEAR
APRIL 6, 2022**

**Presented by
Dr. Ronel Cook
Superintendent of Schools
Ms. Lissa Jilek
School Business Official**

“CATS Can, and CATS Will!”

VISION STATEMENT

The Catskill School Central School District's vision is to prepare and motivate our students for success in a rapidly changing world by fostering critical thinking skills and a global perspective, with respect for the core values of
CATS CAN, CATS WILL.

STUDENTS ARE THE PRIORITY

BUDGET GOALS

- Create a budget that grows programs, maintains appropriate levels of staffing and continue to offer a quality instructional program to students who have various educational needs.
- Ensure the estimates in the proposed budget includes estimates of appropriations based on actual needs.
- Use available information on state and local revenues and estimate expenditures
- Form estimates using conservative methods to maintain the fiscal stability of the district

BUDGET PRIORITIES

Ensure that our students have the appropriate level of teachers, support staff, social workers, guidance counselors and administrators in each building

Continue high quality professional development including focus on project-based learning, technology, and special education

Continue with the current levels of extra curricular activities and sports offerings for students

Maintain our summer remediation program at our Elementary and Middle Schools.

BUDGET PRIORITIES

Maintain our Pre-Kindergarten and Kindergarten programs at CES

Maintain the same level of funding for books, supplies, materials.

Continue to subscribe to the CTE program offerings at Questar III BOCES, Tech Valley, Bard Early College, and the Bridge Program.

BUDGET DEVELOPMENT PROCESS

Approval
of the
Budget
Calendar



Business Office
and
Executive Team
Input



Review of
Governor's
Preliminary
Budget
Proposal



CCSD
Community
Stakeholder
Feedback



Make
Adjustments
as
Needed



Board of
Education
Analysis and
Adoption

ACADEMIC RETURN ON INVESTMENT

All District stakeholders must continuously asks questions about our programs and related budgets. Is the budget bringing the District what it is intended to accomplish? The same question must be asked of every department that supports the educational program.

1. Are the results of my spending satisfying the need?
2. Is student achievement improving as a result of the program and related funding?
3. Does the overall purchasing my department add to the overall needs of the District or is there a better alternative?

**RECOMMENDED
REDUCTIONS-IN-FORCE**

Recommended Reductions-In-Force Teacher Positions

Affected Position	Explanation
(1) Special Education Teacher	Reduced Through Attrition
(1) Reading Teacher	Reduced Through Attrition
(1) Science Teacher	Vacant
(3) Teacher Positions Reduced-In-Force	= \$ 258,695.23 in savings.

Recommended Reductions-In-Force Civil Service Positions

Affected Position	Explanation
(4)Teaching Assistants	Reduced Through Attrition (3) Retiring on 6/30/2022 (1) Retiring on 10/25/2022
(6)Teacher Aides	Reduced Through Attrition (5) Retiring on 6/30/2022 (1) Vacant Position
(10)CSEA Positions Reduced-In-Force	= \$467,198.11 in savings

Summary of Recommended Reductions-In-Force

Affected Position	Explanation
(1) Science Teacher	Vacant
(2) Special Education Teacher	Reduced Through Attrition
(1) Reading Teacher	Reduced Through Attrition
(4) Teaching Assistants	Reduced Through Attrition (3) Retiring on 6/30/2022 (1) Retiring on 10/25/2022***
(6) Teacher Aides	Reduced Through Attrition (5) Retiring on 6/30/2022 (1) Vacant Position
(14) Positions Recommended Reductions-In-Force	= \$ 725,893.34 in total savings

Catskill CSD Budget Planning for 2022-2023

- How to manage resources in coming years?
- Managing Fund Balance
- Managing Grant Funds/Maximizing Grants
- Use of/creation of Reserves
- One shot expenditures?
- Can NYS sustain levels of funding?

General Fund – Fund Balance Analysis – 6/30/2021

6/30/2021 Ending Fund Balance: \$14,809,317

Restricted/Reserves:

Retirement Contribution – ERS	\$1,183,134
Retirement Contribution – TRS	971,120
Employee Benefit Accrued Liability	737,334
Unemployment	616,955
Reserve for Tax Certiorari	502,799
Repairs	238,013
Liability	148,838
Capital	9,348
Workers' Compensation	<u>763,594</u>
Total Restricted:	\$5,171,135

General Fund – Fund Balance Analysis – 6/30/2021

6/30/2021 Ending Fund Balance: \$14,809,317

Less:

Assigned:

Encumbrances:	265,998
Appropriate for '21-22 budget:	<u>2,677,295</u>
	\$2,943,293

Unassigned Fund Balance: \$6,694,889*

*General Fund Balance subject to S 1318 of Real Property Tax Law – 4% \$46,052,273 * 4% = \$1,842,091

Catskill CSD Budget Planning for 2022-2023

		Difference		Fund Balance Applied to Budget
Calculated Tax Levy: 2021 - 2022	\$19,965,702	\$385,726	1.97%	\$2,677,295
Calculated Tax Levy: 2022 – 2023	\$20,669,413	\$703,711	3.52%	\$3,179,359
	\$20,365,016	\$399,314	2.0%	\$3,483,758
	\$20,335,067	\$369,365	1.85%	\$3,361,796

Catskill CSD Budget Planning for 2022-2023

Revenues:	2021 – 2022 Proposed Revenues	2022 – 2023 Proposed Revenues	Difference
New York State Aid – BUDGETED (current year is overstated)	\$ 18,550,242	20,027,401*	1,477,159
Federal Aid (Medicaid)	100,000	100,000	0
Payments in Lieu of Taxes	3,466,543	3,466,754	211
Other Revenue Sources:	703,000	829,489	126,489
Interfund Transfer – Debt Svc	250,000	250,000	0
Applied Reserve –	339,491	205,494	(133,997)
Fund Balance applied to budget	2,677,295	3,361,796	684,501
Calculated Tax Levy –1.85% for '22-23	<u>19,965,702</u>	<u>20,335,067</u>	<u>369,365</u>
TOTAL	46,052,273	48,576,001	2,523,728

Catskill CSD Budget Planning for 2022-2023

Expenditures:	2021 – 2022 Estimated	2022 – 2023 Estimated	Difference
General Support	4,363,883	4,469,292	105,409
Instruction	23,874,388	24,786,072	911,684
Pupil Transportation	3,093,403	3,267,111	173,708
Employee Benefits	9,993,254	10,223,204	229,950
Debt Service	4,602,345	5,705,322	1,102,977
Interfund Transfers	<u>125,000</u>	<u>125,000</u>	<u>0</u>
TOTAL	\$46,052,273	48,576,001	2,523,728

Catskill CSD Budget Planning for 2022-2023

Budget Calendar:

- 10/20/2021** Budget Calendar presented for Board of Education approval
- 12/15/2021** BOE Meeting – Reserve Plan Presentation – Discussion of Long-Range Financial Plan
- 12/15/21-** Superintendent of Schools - Review of all detailed
- 01/15/22** budget requests with all supervisors. Development preliminary budget.
- 01/19/22** BOE Meeting – Presentation of Catskill Tax Cap History
- 02/02/22** BOE Meeting – Budget Workshop: State Aid & Revenue Presentation
- 02/16/22** BOE Meeting – Follow up to Budget Workshop
- 03/01/22** Submit 2022 – 2023 calculation for tax levy limit to NYS Office of State Comptroller
- 03/02/22** BOE Meeting – Budget Workshop – Present proposed budget
- 03/16/22** BOE Meeting - Follow up to budget workshop
- 04/02/22** Advertise 1st Legal Notice 45 days prior to vote
- 04/06/22** BOE Meeting – Budget Workshop – Present proposed budget
- 04/12/22** BOE Meeting- Adopt Budget
- 04/13/22** BOCES Annual Meeting
- 04/18/22** Proposition/Petition Deadline - Last date for submitting petitions requesting that a proposition be placed on the ballot, which do not have to be noticed in the same manner as the notice for annual meeting, budget vote and election LAST DATE for filing petitions for School Board membership
- 04/22/22** Last day for BOE to adopt budget
- 04/22-25/22** Property Tax Report Card - submit to SED and local newspaper.
- 05/03/22** Budget Statement and require attachments available at each building
- 05/04/22** BOE Meeting - Budget Hearing
- 05/05/22** Budget Notice must be mailed to eligible voters
- 05/17/22** ANNUAL BUDGET VOTE & ELECTION - 1 P.M. - 9 P.M



"CATS Can, and CATSWill!"