



Catskill Central School District
Budget Planning for 2023-2024
Review of **Expenditures**
Budget Workshop Meeting: April 4, 2023

Catskill CSD Budget Planning for 2023-2024

Budget Calendar

- **November 16, 2022:** Budget Calendar presented to Board of Education for approval
- **December 2022:** Budget Discussion at Cabinet
- **January 11, 2023:** Long Range Financial Plan Presentation by district financial advisors
- **January 15, 2023:** Budgets due from Administration
- **January 25, 2023:** Board of Education Meeting: Budget Development Presentation: Tax Cap Information
- **February 8, 2023:** **Board of Education Meeting: Budget Development: CES, MS, CHS**
- **February 15, 2023:** **Board of Education Meeting: DPPS, O & M, Trans, State Aid & Revenue**
- **March 1, 2023:** Submit 2023-2024 calculation of tax levy limit to Office of State Comptroller
- **March 8, 2023:** Board of Education Meeting: Administration's Proposed Budget Presentation
- **March 22, 2023:** Board of Education Meeting: Follow up to Budget Workshop & Presentations
- **March 28 -31, 2023:** **Advertise 1st legal notice – 45 days prior to vote**
- **April 4, 2023:** Board of Education Meeting: Budget Workshop; Adopt Budget & Property Tax Report Card (by law must not be later than 4/24 - 4/27/23)
- **April 4 – 24, 2023:** Submit Property Tax Report Card to SED and local newspaper of general circulation (day after BOE adopts)
- **April 21, 2023:** **Last day for Board of Education to adopt 2023 – 2024 budget**
- **April 25, 2023:** Board of Education Regular Meeting
- **April 26, 2023:** *Budget Statement and required attachments available at each building & library*
- **May 3, 2023:** Board of Education Meeting: Legal Budget Hearing
- **May 4 2023:** *Budget Notice must be mailed to eligible voters*
- **May 16, 2023:** Budget Vote

Catskill CSD Budget Planning for 2023-2024

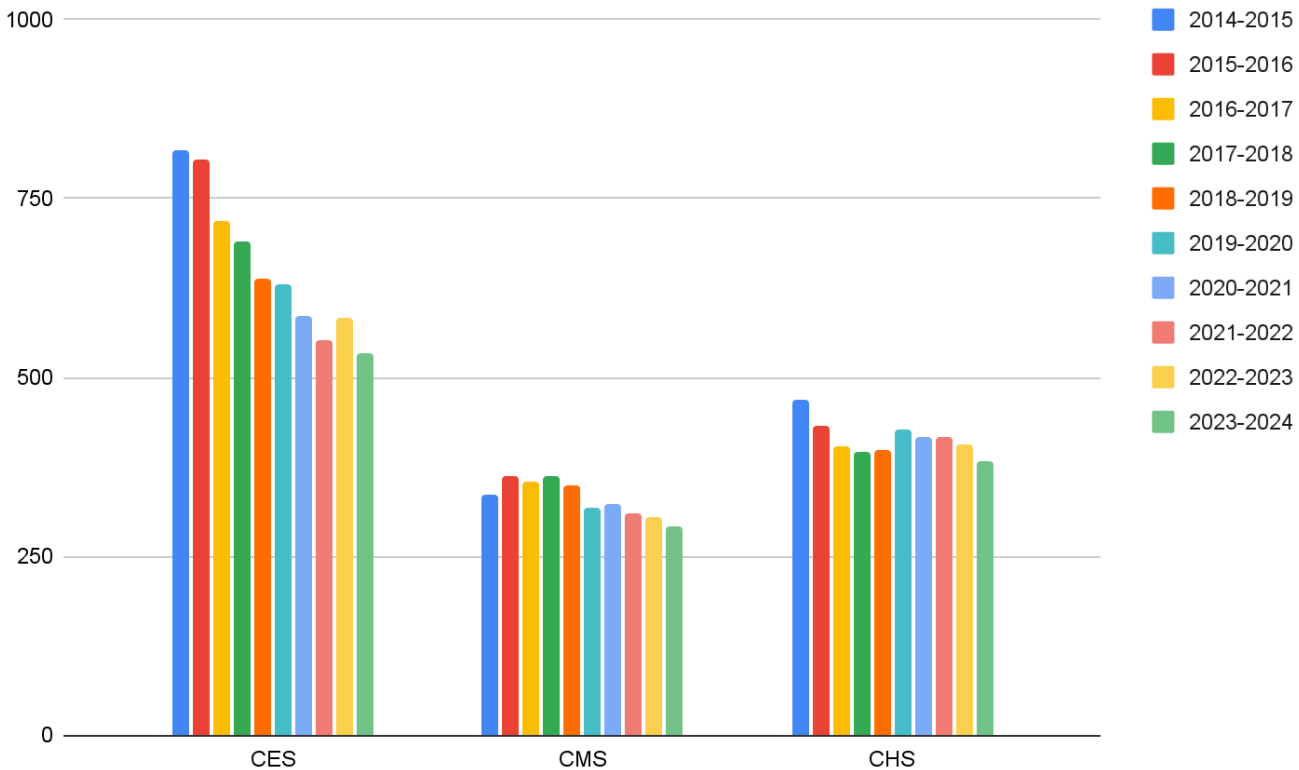
Tax Cap Calculations & Impact	2022 – 2023 Tax Cap/Levy	2023 – 2024 Tax Cap Calculation	Dollar Change	Percent Change
3/1/2023	\$20,335,067	\$21,049,880	\$714,813	3.5152%
What if:		\$20,538,418	\$203,351	1.0%
		\$20,741,768	\$406,701	2.0%
		\$20,945,119	\$610,052	3.0%
		\$21,049,880	\$714,813	3.5152%
Any amount over the \$21,049,880 will require approval at the 60% “super” voter majority				

Catskill CSD Budget Planning for 2023-2024

Revenue Sources:	2022 – 2023 State Aid	2023 – 2024 Proposed Revenues	Difference:
New York State Aid – Executive	20,027,401	20,547,584	520,183
Federal Aid (Medicaid)	100,000	100,000	-0-
Payments in Lieu of Taxes	3,466,754	3,730,386	263,632
Other Revenue Sources:	829,489	811,489	(18,000)
Interfund Transfer – Debt Svc	250,000	-0-	(250,000)
Applied Reserve –	205,494	381,021	175,527
Fund Balance applied to budget	3,361,796	3,361,796	-0-
Calculated Tax Levy – 2.00% what if ('23-24 actual is 3.52%)	<u>20,335,067</u>	<u>20,741,768</u>	<u>406,701</u>
TOTAL: 2.3% revenue increase	48,576,001	49,674,044	1,098,043

Enrollment Projections

10 year Enrollment Trends



Enrollment Projections

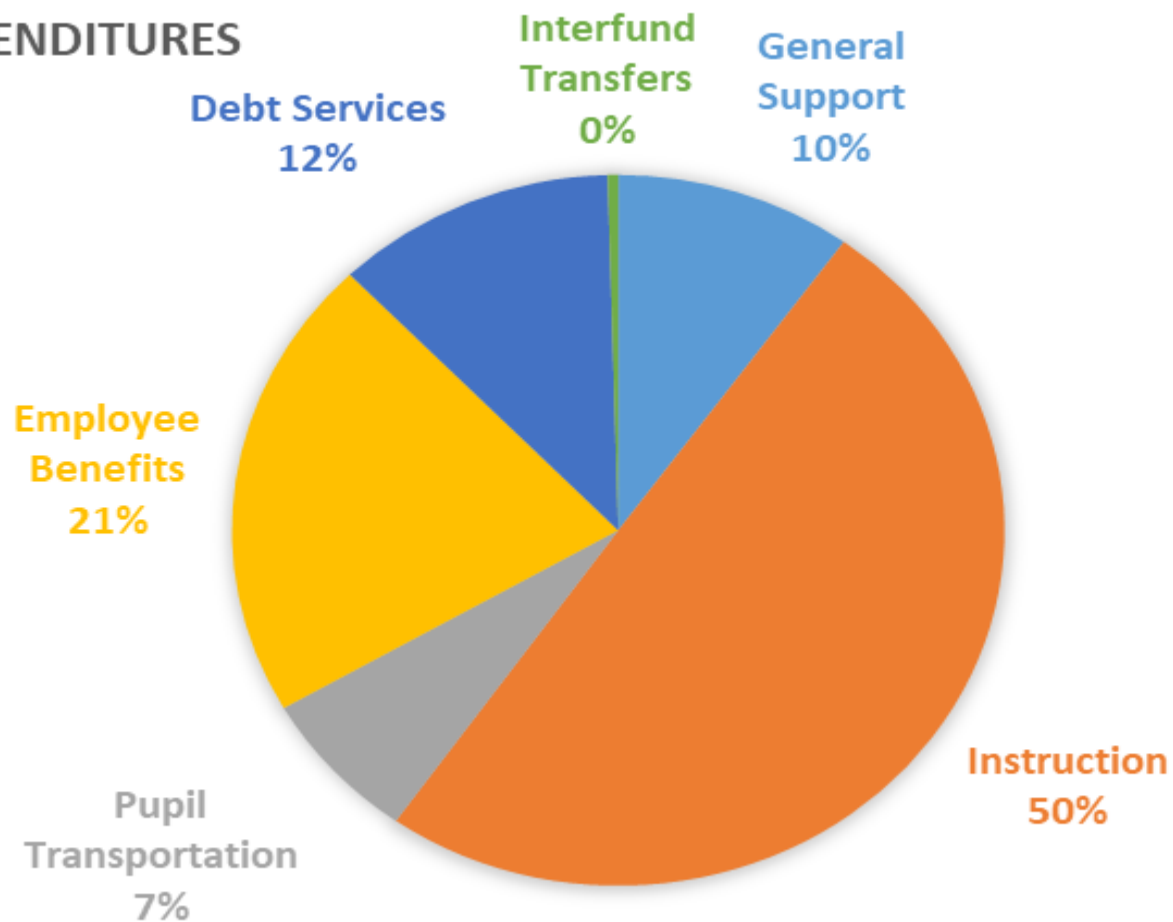
10 year Enrollment Trends

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Difference
CES	817	805	718	689	637	629	587	551	584	534	-283
CMS	335	361	355	362	349	317	322	309	306	292	-43
CHS	470	432	404	397	399	427	418	418	407	382	-88
Total	1622	1598	1477	1448	1385	1373	1327	1278	1297	1208	-414

Catskill CSD Budget Planning for 2023-2024

Expenditures:	2022 - 2023 Budget	2023 - 2024 Estimated	Difference
General Support	\$4,469,292	5,101,534	632,242
Instruction	24,786,072	25,586,729	800,656
Pupil Transportation	3,267,111	3,542,725	275,614
Employee Benefits	10,223,204	10,841,080	617,876
Debt Service	5,705,322	6,051,950	346,628
Interfund Transfers	125,000	225,000	100,000
Total:	\$48,576,001	\$51,349,017	\$2,773,016

2023-2024 ESTIMATED EXPENDITURES



Catskill CSD Budget Planning for 2023-2024

Summary:	2023 - 2024 Estimated
2023 - 2024 Proposed Revenue: (using the 3.52% Tax Cap)	\$49,982,156 3/22
2023 - 2024 Proposed Expenditure:	\$52,205,224 3/22
Difference:	(\$2,223,068) 3/22

Catskill CSD Budget Planning for 2023-2024

Summary:	2023 - 2024 Estimated
2023 - 2024 Proposed Revenue: (using the 2% Tax Cap)	\$49,674,044
2023 - 2024 Proposed Expenditure:	\$51,349,018 4/4/23
Difference:	(\$1,674,974) 4/4/23

Catskill CSD Budget Planning for 2023-2024

Budget Efficiencies		
Retirees	2.0	\$218,360
Transfer to Federal Funds		
Reading Teachers	4.0	\$346,413
Special Education Teachers	3.0	\$300,000
Grand Total Efficiencies		\$864,773

Catskill CSD Budget Planning for 2023-2024

Summary of 2023-2024 School Budget Requests

High School	\$124,000
Middle School	\$177,000
Elementary School	-0-
Total Salary	\$301,000
Benefits	\$135,450
Grand Total New Requests	\$436,450

2023-2024 School Budget Requests Catskill High School

Requests High School	Budget Code	Estimated
1.0 Business Teacher (Unfilled)	A2110.130.03	\$65,000
1.0 Operation Graduation Teaching Assistant	A2110.155.03	\$26,500
.5 Attendance Official	A2805.160.03	\$32,500
	Salary Total:	\$124,000

2023-2024 School Budget Requests

Catskill Middle School

Requests Middle School	Budget Code	Estimated
1.0 Career Technical Education Teaching Assistant	A2110.155.03	\$26,500
1.0 Teaching Assistant position (unfilled)	A2110.155.03	\$26,500
1.0 Special Ed Teacher	A2250.150.07	\$65,000
1.0 Special Ed Teaching Assistant	A2250.155.07	\$26,500
1.0 Reading Teacher	Federal Funds	\$0
.5 Attendance Official	A2805.160.07	\$32,500
	Total Salary:	\$177,000

2023-2024 School Budget Requests Catskill Elementary School

Requests Elementary	Budget Code	Estimated
No New Requests		

Catskill CSD Budget Planning for 2023-2024

Addressing the Budget Gap Options (\$1,674,974)

Use of Fund Balance	\$1,674,974
Tax Cap 3.52%	\$308,112
New Requests	\$436,450
State Aid	???
Interfund Transfer	\$100,000