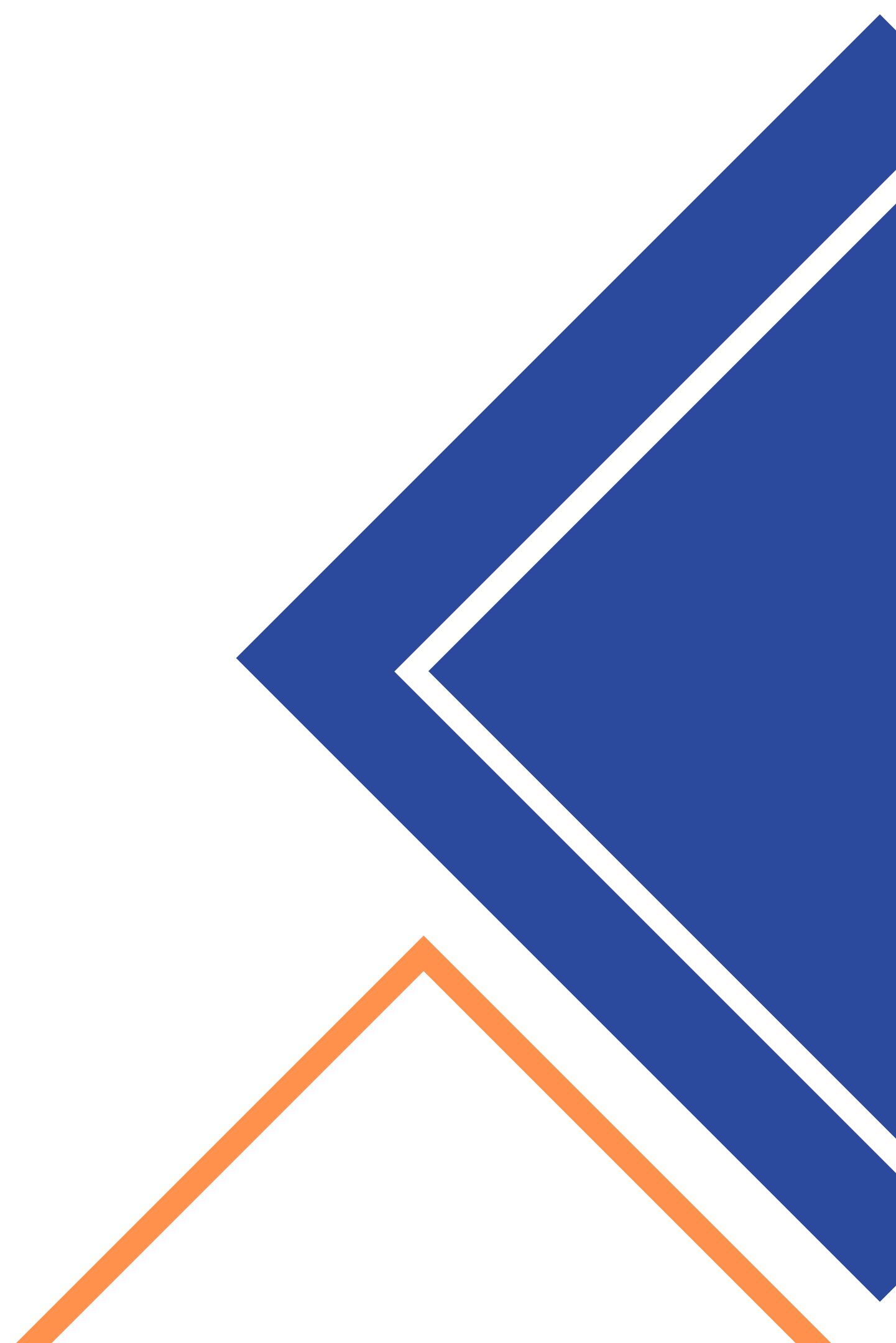




2024-2025

Budget Presentation

Tuesday, April 9, 2024



Catskill Central School District



Board of Education

Jeremy Engelin, President

Mary DeSimone, Trustee

Patricia Dushane, Trustee

Lenora Freese, Trustee

Lee Heim, Trustee

Ryan Osswald, Vice President

Joseph Izzo, Trustee

Stephanie Oakley-Edwards, Trustee

Jennifer Shanley, Trustee

Senior Staff Administration

Dr. Dan Wilson, Superintendent of Schools

Dr. Brett Miller, Assistant Superintendent of Instruction

Lissa Jilek, School Business Manager

Alyssa Dyer, Director of Pupil Personnel Services

Rachel Risetto, Director of Human Resources

Judy Kusminsky, District Clerk and Secretary to the Superintendent

Catskill CSD Mission Statement



The Mission of the Catskill Central School District is to provide all children with the opportunity to fully develop their academic and creative potential and to assist them in becoming mature, humane, responsible and productive members of society.

Catskill CSD 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 integrity, perseverance and compassion.

CATS CAN, CATS WILL.

Budget Presentation Agenda



- Budget Principles and Priorities
- Estimated Revenues
- Estimated Expenditures
- Position Reductions (Attrition)
- Additional Budget Savings
- Fund Balance
- 2024-2025 Property Tax Report Card
- Tax Levy Vs Fund Balance
- Budget Items Under Review

2024-2025 Budget Forecast: March 27, 2024



Dan Wilson, Ed.D., Superintendent of Schools
Lissa Jilek, School Business Manager

Catskill Budget Timeline



11/1/23	Budget Calendar presented for Board of Education approval
11/1/23 – 1/24	Superintendent of Schools – Review of all detailed budget requests with all supervisors. Development preliminary budget.
1/24/24	BOE Meeting – Budget Workshop – Long Range Financial Plan
2/28/24	BOE Meeting – Budget Workshop: State Aid & Revenue Presentation; Review first draft of 2024 – 2025 budget expenditures
3/13/24	BOE Meeting – Regular Meeting – Budget Recommendation Presentation #1
3/27/24	Budget Recommendation Presentation #2
4/9/24	BOE Meeting – Regular Meeting – Budget Recommendation Presentation #3 & adopt budget (Tuesday)
4/22/24	Last date for submitting petitions requesting that a proposition be placed on the ballot Last date for filing petitions for School Board membership
4/23/24	BOE Meeting – Regular Meeting (Tuesday)
4/26/24	Last day for BOE to adopt budget and Property Tax Report Card
5/8/24	BOE Meeting – Budget Hearing
5/21/24	ANNUAL BUDGET VOTE & BOARD ELECTION 1:00–9:00 p.m. CHS gym

Budgeting Principles and Priorities



- **Fiscal Responsibility**
- **Educational Programing**
- **Academic Supports**
- **Academic Enrichment**
- **Extracurricular Activities**
- **Field Trips**

2024 - 2025 Estimated Revenues



Description	2023 - 2024 Revenue	24 - 25 Estimated Revenue	Dollar Difference	Percent Difference
Payments In Lieu of Taxes	\$3,730,386	\$3,730,386	-	
Interest Penalties on Taxes	50,000	50,000	-	
Charges for Services	6,500	6,500	-	
Use of Money and Property	85,000	625,000	540,000	635%
Insurance Recoveries	326,589	35,425	(291,164)	(89%)
Miscellaneous	152,000	152,000	-	
Refund of Prior Year	191,400	191,400	-	
State Aid	20,547,584	19,368,312	(1,179,272)	-5.74%
Federal Aid: Medicaid	100,000	150,000	50,000	50.00%
Applied Reserves	381,021	243,577	(137,444)	(36%)
Interfund Transfer - Debt Service	-0-	91,945	91,945	100%
Tax Levy	20,741,768	21,290,569	548,801	2.6459%
Fund Balance	3,576,422	3,576,422	-0-	-0-
Grand Total Revenues:	\$49,888,670	\$49,511,536	(377,134)	-.08%

2024 - 2025 Estimated Expenditures



Expenditure Category	2023 - 2024 Budget	2024 - 2025 Rollover with ARP & SIG	2024 - 2025 Estimated Expenditures as of 4/5/24	Difference
General Support	\$5,101,534	\$5,608,849	\$5,252,641	\$151,107
Instruction	\$24,517,444	\$26,314,938 (includes SIG)	\$23,822,005	(\$695,439)
Pupil Transportation	\$3,542,725	\$3,826,500	\$3,826,500	\$283,775
Employee Benefits	\$10,450,017	\$11,212,659	\$11,100,763	\$650,746
Debt Service	\$6,051,950	\$5,477,502	\$5,477,502	(\$574,448)
Interfund Transfer	\$225,000	\$225,000	\$225,000	-0-
Total:	\$49,888,670	\$52,665,448	\$49,704,411	(\$184,259)
Dollar increase		\$2,776,778	(\$184,259)	
Percent increase		5.57%	(0.369%)	
Loss of overall Revenues:				(377,134)
Total Shortfall:				(\$192,875)



CCSD 2024-2025: Budget Proposals

Positions Reduced Through Attrition



Position	Full Time Equivalent (FTE)	UNIT
Administrator	1.0	CAA
Elementary Education	3.0	CTA
Special Education	1.0	CTA
Secondary Science	1.0	CTA
Secondary Math RTI	1.0	CTA
Teaching Assistants	4.0	CSEA
Maintenance Mechanic	1.0	CSEA
Cleaner	1.0	CSEA
Aide	1.0	CSEA
Total Positions	14.0	
Total Savings	\$1,035,305	

Additional Budget Savings



Additional Budgetary Savings	Amount
BOCES Service Requests	\$191,854
Building & Administrative Budgets	\$187,829
Technology	\$50,000
Athletics	\$18,000
Contractual Services for SW	\$125,000
Final Health Insurance Rates	\$71,896
Use of Grant Funding:	
Title I, IIA, IV	\$372,507
Section 611 & 619	\$68,406
Stronger Connections Grant	\$154,266
ARP Summer 2024	\$66,036
Total	\$1,305,794

Fund Balance



Fund Balance	Actual 21-22 6/30/22	Actual 22-23 6/30/23	Estimated 23-24 3/31/24	Estimated 23-24 6/30/24
Adjusted Restricted	\$5,837,761	\$7,404,313	\$6,976,601	\$6,991,904
Assigned Appropriated	\$658,947	\$3,746,157	\$3,776,422	\$3,776,422
Adjusted Unrestricted	\$9,201,033	\$5,549,248	\$5,148,622	\$5,148,622
Adjusted Unrestricted % of total Budget	19.98%	11.12%	10.30%	10.30%

2024-2025 Property Tax Report Card



	Actual	Estimated
	2023-24	2024-25
Adjusted Restricted Fund Balance	7,404,313	6,976,601
Assigned Appropriated Fund Balance	3,746,157	3,776,422
Adjusted Unrestricted Fund Balance	5,549,248	5,148,622
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	11.12%	10.30%

Schedule for Reserve Funds



Reserve Type	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$2,015,813	\$2,015,813	No planned use in 2024 - 2025 school year
Repair	To pay the cost of repairs to capital improvements or equipment.	\$250,100	\$250,100	Plan to use entire balance for repairs and equipment
Workers' Compensation	To pay for Workers Compensation and benefits.	\$769,401	\$669,636	Plan to adjust to discounted actuarial liability
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$321,646	\$321,646	No planned use in 2024 - 2025 school year
Reserve for Tax Reduction	For the gradual use of the proceeds of the sale of school district real property.	\$0	\$0	

Schedule for Reserve Funds Cont.



Reserve Type	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$0	\$0	
Insurance	To pay liability, casualty, and other types of uninsured losses.	\$149,939	\$149,939	No planned use in 2024 - 2025 school year
Property Loss	To establish and maintain a program of reserves to cover property loss.	\$0	\$0	
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$0	\$0	
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$334,392	\$450,000	Plan to increase for 2024 - 2025

Schedule for Reserve Funds Cont.



Reserve Type	Reserve Description *	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Reserve for Insurance Recoveries	To account for unexpended proceeds of insurance recoveries at the fiscal year end.	\$0	\$0	
EBALR – Employee Benefit Accrued Liability	For the payment of accrued ‘employee benefits’ due to employees upon termination of service.	\$1,269,472	\$1,269,472	Plan to use in 2024 -2025 school year
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees’ Retirement System	\$1,116,055	\$1,116,055	Plan to use in 2024 -2025 school year
Other Reserve - TRS Contribution	To fund employer retirement contributions to the New York State Teachers' Retirement System	\$749,243	\$749,243	Plan to use in 2024 -2025 school year

Tax Levy Vs Fund Balance



Tax Levy %	Amount
0.00%	\$0
0.50%	\$103,709
1.00%	\$207,418
1.50%	\$311,127
2.00%	\$414,835
2.50%	\$518,544
2.65%	\$548,801

Appropriated Fund Balance	Amount
2024/2025 Projected	\$3,576,422

Additional Budget Drivers Under Review - Need to update



- ✓ Building Budgets
 - ❑ Final State Aid Figures
 - ❑ Property Tax Levy
 - ✓ Enrollment Study
 - ✓ BOCES Service Requests
 - ❑ Staffing Needs & Projections
 - ✓ Program & Supports Reviews
 - ❑ Transportation
 - ✓ Health Insurance
- ❑ Grants/ Federal Funds
 - ✓ Stronger Connections
 - ✓ Title I, II & IV
 - ✓ 611/619 (Special Education)
 - ✓ ARP (Summer 2024)

Questions

