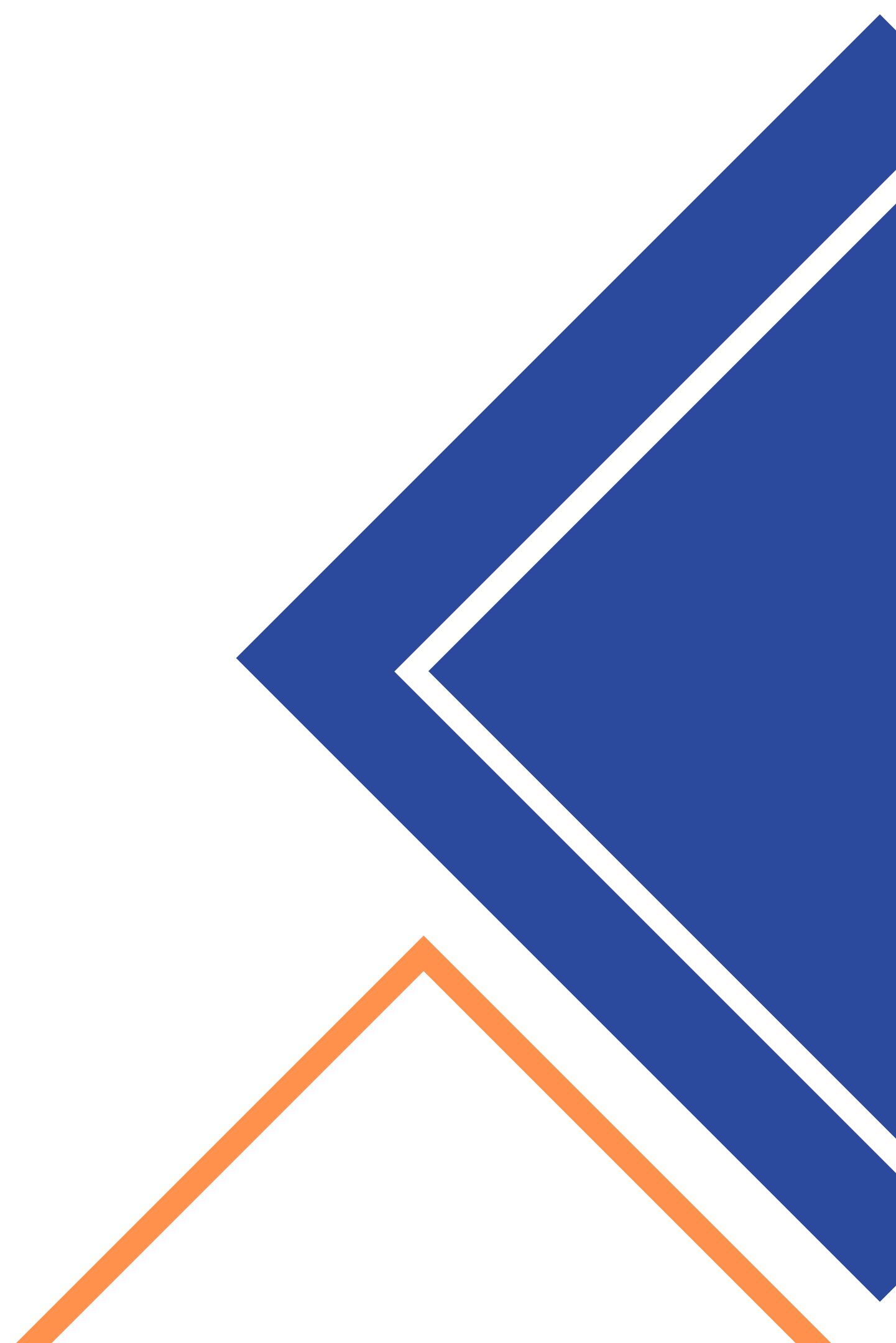




2024-2025

Budget Presentation

Tuesday, April 23, 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
- Grants
- Position Reductions (Attrition)
- Additional Budget Savings
- Administrative Organizational Chart
- Estimated Revenues
- Estimated Expenditures
- Budget Items Under Review
- Tax Levy Vs Fund Balance



2024-2025 Budget Forecast:



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) ? ADOPT BUDGET & PROPERTY TAX REPORT CARD?
4/26/24	Last day for BOE to adopt budget and Property Tax Report Card
5/8/24	BOE Meeting – Budget Hearing



\$3,153,912 BUDGET DEFICIT
2.6459% TAX LEVY INCREASE

February 28, 2024



\$00.00 BUDGET DEFICIT

0.0% TAX LEVY INCREASE

April 23, 2024

Budgeting Principles and Priorities

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



Grant Staffing Allocations



State & Federal Grants (2023-2024)	
Position	Amount
Administration	1
Teachers	13.35
Social Worker	4
Teaching Assistants	3
Administrative Assistant	.5

State & Federal Grants (2024-2025)	
Position	Amount
Administration	0
Teachers	10
Social Worker	6
Teaching Assistants	0
Administrative Assistant	0

Positions Reduced Through Attrition



Position	Full Time Equivalent (FTE)	UNIT
Administrator	1.0	Central Office
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
Secondary ENG RTI	1.0	CTA
Teaching Assistants	4.0	CSEA
Maintenance Mechanic	1.0	CSEA
Cleaner	1.0	CSEA
Aide	1.0	CSEA
Total Positions	16.0	

Additional Budget Savings

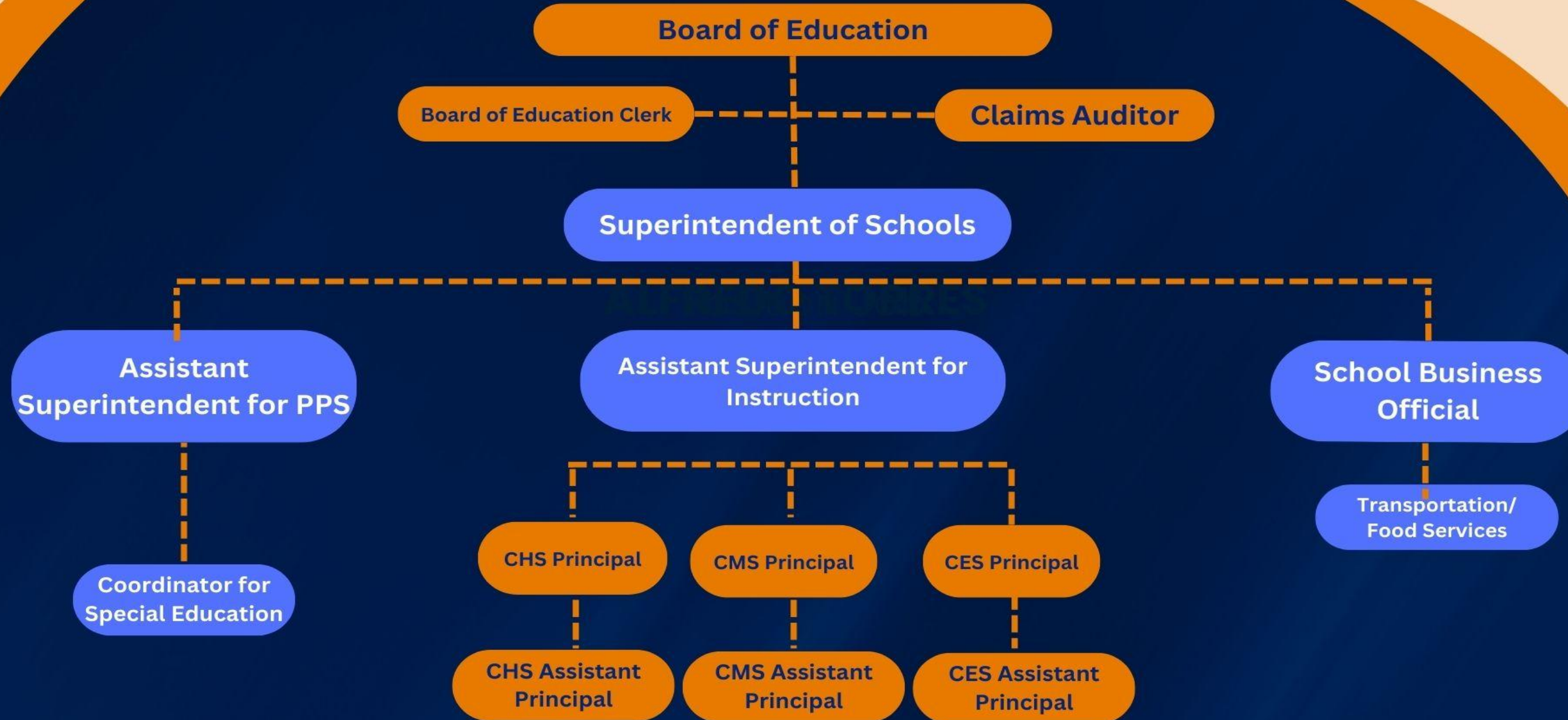


Additional Budgetary Savings
BOCES Service Requests
Building & Administrative Budgets
Technology
Athletics
Contractual Services for SW
Final Health Insurance Rates
Staff Breakage and Restructuring

Organizational Chart July 2023-2024



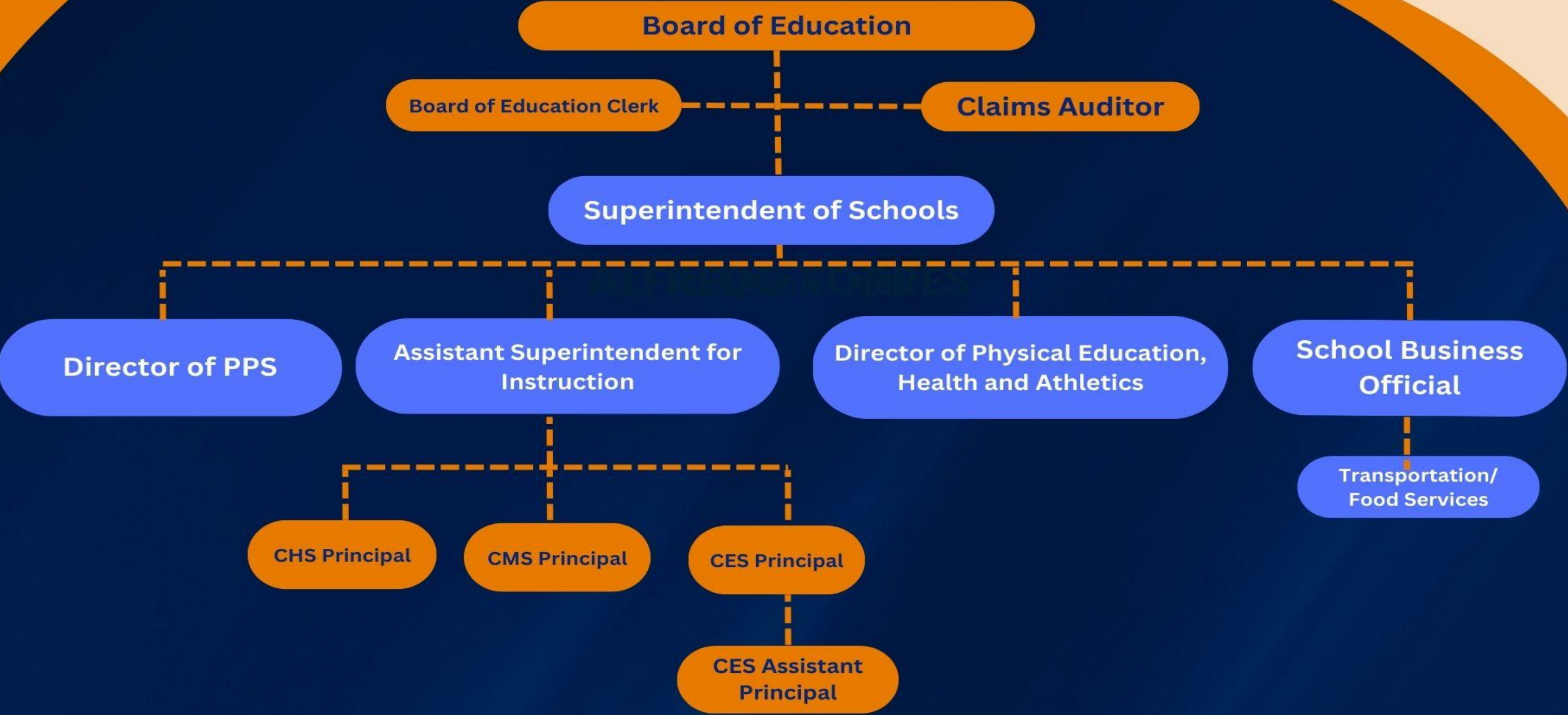
ORGANIZATION CHART



Projected Organizational Chart 2024-2025



ORGANIZATION CHART



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	19,974,875	(572,709)	-2.79%
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	20,741,768	-0-	0%
Fund Balance	3,576,422	3,438,121	(138,301)	(3.87%)
Grand Total Revenues:	\$49,888,670	\$49,430,997	(\$457,673)	(-0.917%)

Use of Money and Property Revenues Investment Income - A2401



Year	Amount
2020-2021	\$43,586.31
2021-2022	\$27,488.70
2022-2023	\$216,748.72
2023-2024 (March 31)	\$798,313.17
2023-2024 June 30 Projection	\$900,000.00

2024 - 2025 Estimated Expenditures



Expenditure Category	2023 - 2024 Budget	2024 - 2025 Rollover with ARP & SIG	2024 - 2025 Estimated Expenditures as of 4/23/24	Difference
General Support	\$5,101,534	\$5,608,849	\$5,217,573	\$116,039
Instruction	\$24,517,444	\$26,314,938 (includes SIG)	\$23,607,888	(\$909,556)
Pupil Transportation	\$3,542,725	\$3,826,500	\$3,975,850	\$433,125
Employee Benefits	\$10,450,017	\$11,212,659	\$10,927,184	\$477,167
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	\$49,430,997	(\$457,673)
Dollar increase/decrease		\$2,776,778	(\$457,673)	
Percent increase/decrease		5.57%	(0.917%)	

Difference Between 2024 - 2025 Projected Revenue and Expenditures - 4/23/24



	February 28, 2024 Budget Present #1	March 13, 2024 Budget Present #2	March 27, 2024 Budget Present #3	April 9, 2024 Budget Present #4	April 23, 2024 Budget Present #5
2024 - 2025 Projected Revenues	\$49,386,536	\$49,511,536	\$49,511,536	\$49,511,536	\$49,430,997
2024 - 2025 Projected Expenditures	\$52,540,448 with ARP	\$52,665,448 with ARP & SIG	\$50,081,759	\$49,704,411	\$49,430,997
Difference	\$3,153,912 over budget	\$3,153,912 over budget	\$570,223 over budget	\$192,875 over budget	Balanced Budget

Additional Budget Drivers Reviewed: Fully Updated



- ✓ 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)

Tax Levy Vs Fund Balance



Tax Levy %		Amount	Appropriated Fund Balance
0.00%	\$20,741,768	\$00.00	\$3,438,121
0.50%	\$20,845,477	\$103,709	\$3,334,412
1.00%	\$20,949,186	\$207,418	\$3,230,703
1.50%	\$21,052,895	\$311,127	\$3,126,994
2.00%	\$21,156,603	\$414,835	\$3,023,286
2.50%	\$21,260,312	\$518,544	\$2,919,577
2.65%	\$21,290,569	\$548,801	\$2,889,320

Questions

