



# Preliminary Budget Presentation

*Wednesday, February 5, 2025*





# Catskill CSD Mission Statement



The Mission of the Catskill Central School District is to provide students with a comprehensive, tailored education that prepares them to be productive members of a diverse society.



# Catskill CSD Vision Statement



The vision of the Catskill Central School District is to empower students, through an educational environment that has multiple pathways, to become successful global citizens and good people embodying our core values of integrity, perseverance and compassion.

# 2025 -2026 Catskill Budget Calendar



11/6/24	Budget Calendar presented for BOE	4/22/25	Regular Board Meeting
11/6–1/22	Superintendent of Schools <ul style="list-style-type: none"><li>Review of all detailed budget requests with all supervisors. Development preliminary budget.</li></ul>		<ul style="list-style-type: none"><li>Adoption of budget and property tax report card by the Board of Education</li><li>Deadline for all BOE candidates and propositions to be placed on ballot</li></ul>
1/22/25	BOE Budget Workshop, Long Range Financial Analysis	4/23/25	Deadline for BOE approval <ul style="list-style-type: none"><li>Proposed budget &amp; Property Tax Report Card</li></ul>
2/5/25	BOE Meeting		
2/26/25	BOE Budget Workshop	4/28/25	Final date for submission of Property Tax Report Card to SED
3/1/25	Submit 2024-25 calculation tax levy limit to NYS OSC	5/1/25	Budget Statement/attachments available at each building
3/5/25	BOE Meeting	5/7/25	BOE Meeting – Budget Hearing
3/19/25	Budget Workshop	5/8/25	Budget Notice must be mailed to eligible voters
4/2-4/6	Advertise 1 <sup>st</sup> Legal Notice 45 days prior to vote	5/20/25	ANNUAL BUDGET VOTE & ELECTION - 1PM – 9PM
4/1/25	BOE Meeting – Regular Meeting		
4/21/25	Proposition/Petition Deadline <ul style="list-style-type: none"><li>Last day for submitting petitions for propositions to be placed on the ballot and for filing petitions for School Board membership</li></ul>		

# Preliminary Budget Presentation Agenda



- Budget Principles/Priorities & Drivers
- Tax Levy/Fund Balance
- State Aid
- Estimated Revenues
- Estimated Expenditures
- Budget Deficit
- Deficit Work

# Budgeting Principles and Priorities

- Fiscal Responsibility/Long Term Sustainability
- Maintain Educational Programing
  - Academic Supports
  - Academic Enrichment
  - Extracurricular Activities
  - Field Trips

# Budget Drivers

## ✓ STATE AID

- ❑ Health Insurance (16% increase)
- ❑ ERS/TRS Rate Increases (9.76% TRS/16.5% ERS)
- ❑ Contract Negotiations
- ❑ BOCES & CTE
- ❑ Special Education / Pupil Services
- ❑ Utilities/Commodities
- ❑ New Mandates/Initiative
- ❑ Retirements/Breakage/Open Positions





# Tax Levy & Fund Balance

- Tax Cap Calculation - for Catskill is 3.98% or \$825,522 revenue potential on CCSD 2024-2025 \$20,741,768 levy
- Unrestricted Fund Balance \$1,294,001 or 2.62% of 2024-2025 CCSD budget





# State Aid



- State budget is due by April 1, 2025
- Executive State Aid Proposal Highlights: January 14, 2025
  - Total School Aid Increase **\$222,022 (1.12% increase)**
  - Foundation Aid - Executive Budget Proposal 2% increase in Foundation Aid- for Catskill **\$237,021 (2.0% increase)**

# 2025-26 CCSD State Aid: Executive Proposal

	2024-25	2025-26	Change	%
<b>Foundation Aid</b>	<b>\$11,851,079.00</b>	<b>\$12,088,100.00</b>	<b>\$237,021.00</b>	<b>2.00%</b>
<b>Expense-based Aids</b>				
Building Aid	\$3,428,750.00	\$3,403,096.00	-\$25,654.00	-0.75%
Transportation Aid	\$1,741,943.00	\$1,747,464.00	\$5,521.00	0.32%
BOCES Aid	\$1,057,274.00	\$1,047,940.00	-\$9,334.00	-0.88%
Public High Cost Excess Aid	\$414,074.00	\$182,133.00	-\$231,941.00	-56.01%
Private Excess Cost Aid	\$550,181.00	\$549,814.00	-\$367.00	-0.07%
<b>Instructional Materials Aids</b>				
Software Aid	\$19,864.00	\$21,122.00	\$1,258.00	6.33%
Hardware and Technology Aid	\$0.00	\$15,218.00	\$15,218.00	N/A
Textbook Aid	\$77,007.00	\$77,065.00	\$58.00	0.08%
Library Materials Aid	\$8,287.00	\$8,813.00	\$526.00	6.35%
<b>Other Operating Aids</b>				
High Tax Aid	\$188,575.00	\$188,575.00	\$0.00	0.00%
<b>Aid for Recent Consolidations</b>				
Building reorganization Incentive Aid	\$318,576.00	\$311,923.00	-\$6,653.00	-2.09%
<b>Subtotal</b>	<b>\$19,655,610.00</b>	<b>\$19,641,263.00</b>	<b>-\$14,347.00</b>	<b>-0.07%</b>
<b>Aid for Early Childhood Education</b>				
Universal Prekindergarten Aid	\$229,980.00	\$466,349.00	\$236,369.00	102.78%
<b>Total School Aid</b>	<b>\$19,885,590.00</b>	<b>\$20,107,612.00</b>	<b>\$222,022.00</b>	<b>1.12%</b>





# 2025 - 2026 Estimated Revenues



Description	2024 - 2025 Budget Approved Revenue	2025 - 2026 Estimated Revenue
Payments In Lieu of Taxes	\$3,730,386.00	\$3,730,386.00
Interest Penalties on Taxes	\$50,000.00	\$20,000.00
Charges for Services	\$6,500.00	\$6,500.00
Use of Money and Property	\$625,000.00	\$400,000.00
Insurance Recoveries	\$35,425.00	\$35,425.00
Miscellaneous	\$152,000.00	\$152,000.00
Refund of Prior Year	\$191,400.00	\$191,400.00
State Aid	\$19,974,875.00	\$20,107,612.00
Federal Aid: Medicaid	\$150,000.00	\$200,000.00
Applied Reserves	\$243,577.00	\$243,577.00
Interfund Transfer - Debt Service	\$91,945.00	\$0.00
Tax Levy	\$20,741,768.00	\$21,156,603.36 (2.0% inc.)
Fund Balance	\$3,438,121.00	\$2,783,550
<b>Grand Total Revenues:</b>	<b>\$49,430,997.00</b>	<b>\$49,027,053.36</b>
<b>Dollar Decrease</b>		<b>-\$403,943.64</b>
<b>Percent Decrease</b>		<b>-0.817%</b>

# 2024 - 2025 Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Projection/Rollover
<b>General Support</b>	\$5,217,573.00	\$5,374,100.19
<b>Instruction</b>	\$23,607,888.00	\$24,316,124.64
<b>Pupil Transportation</b>	\$3,975,850.00	\$3,733,500.00
<b>Employee Benefits</b>	\$10,927,184.00	\$12,019,902.40
<b>Debt Service</b>	\$5,477,502.00	\$5,176,305.00
<b>Interfund Transfer</b>	\$225,000.00	\$225,000.00
<b>Total</b>	<b>\$49,430,997.00</b>	<b>\$50,844,932.23</b>
<b>Dollar increase</b>		<b>\$1,413,935.23</b>
<b>Percent increase</b>		<b>2.86%</b>



# 2024 - 2025 Difference Between Estimated Revenues and Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Projection
General Support	\$5,217,573.00	\$5,374,100.19
Instruction	\$23,607,888.00	\$24,316,124.64
Pupil Transportation	\$3,975,850.00	\$3,733,500.00
Employee Benefits	\$10,927,184.00	\$12,019,902.40
Debt Service	\$5,477,502.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$225,000.00
<b>Total</b>	<b>\$49,430,997.00</b>	<b>\$50,844,932.23</b>
Expenditure Dollar increase		<b>\$1,413,935.23</b>
Expenditure Percent increase		<b>2.86%</b>
Total 2026-26 Projected Revenues:		<b>\$49,027,053.36</b>
<b>Total Difference</b>		<b>-\$1,817,878.87</b>

# Open Items: Process to Address Deficit

- Staffing Needs and Projections
  - Open positions
  - Retirements
  - Classroom size & enrollment
  - Mandated vs Non-Mandated supports/services
  - BOCES services and programs
  - Co-curricular participation
- Final State Aid Figures
- Property Tax Levy
- Grants/ Federal Funds
  - Stronger Connections
  - Title
  - 611/619 (Special Education)

