



Budget Presentation #2

Wednesday, February 26, 2025

Catskill Central School District

Board of Education

Jeffrey Holliday, *President*

Michael Dedrick, *Vice President*

Mary DeSimone, *Trustee*

Patricia Dushane, *Trustee*

Joseph Izzo, *Trustee*

Mike Konsul, *Trustee*

Lenora Freese, *Trustee*

Ryan Osswald, *Trustee*

Karen Van Wie, *Trustee*

Senior Staff Administration

Dr. Dan Wilson, *Superintendent of Schools*

Dr. Freya Mercer, *Assistant Superintendent for
Curriculum & Instruction*

Dr. Brett Miller, *School Business Manager*

Alyssa Dyer, *Director of Pupil Personnel Services*

Nuala Jubie, *District Clerk and Secretary to the
Superintendent*



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.

Budget Presentation Agenda

- Budget Principles and Priorities
- Foundation Aid
- Estimated Revenues
- Estimated Expenditures
- Budget Deficit
- Budget Items Under Review



2025 -2026 Catskill Budget Calendar



- ✓ 11/6/24 Budget Calendar presented for BOE
- ✓ 11/6–1/22 Superintendent of Schools
 - ✓ Review of all detailed budget requests with all supervisors. Development preliminary budget.
- ✓ 1/22/25 BOE Budget Workshop, Long Range Fin. Analysis
- ✓ 2/5/25 BOE Meeting
- ✓ 2/26/25 BOE Budget Workshop
- ☐ 3/1/25 Submit 2024-25 calculation tax levy limit to NYS OSC
- ☐ 3/5/25 BOE Meeting
- ☐ 3/19/25 Budget Workshop
- ☐ 4/2-4/6 Advertise 1st Legal Notice 45 days prior to vote
- ☐ 4/1/25 BOE Meeting – Regular Meeting
- ☐ 4/21/25 Proposition/Petition Deadline
 - ☐ Last day for submitting petitions for propositions to be placed on the ballot and for filing petitions for School Board membership

- ☐ 4/22/25 Regular Board Meeting
 - ☐ Adoption of budget and property tax report by the Board of Education
 - ☐ Deadline for all BOE candidates and propositions to be placed on ballot
- ☐ 4/23/25 Deadline:
 - ☐ BOE approval proposed budget
 - ☐ Property Tax Report Card
- ☐ 4/28/25 Final date for submission of Property Tax Report Card
- ☐ 5/1/25 Budget Statement/attachments available at each building
- ☐ 5/7/25 BOE Meeting – Budget Hearing
- ☐ 5/8/25 Budget Notice must be mailed to eligible voters
- ☐ 5/20/25 ANNUAL BUDGET VOTE & ELECTION - 1PM – 9PM

Budgeting Principles and Priorities

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



State Aid



- State budget is due by April 1, 2025
- Executive State Aid Proposal Highlights: January 14, 2025
 - Total School Aid Increase **\$383,527.00 (2.0% increase)**
 - Foundation Aid - Executive Budget Proposal 2% increase in Foundation Aid- for Catskill **\$237,021 (2.0% increase)**

	2024-25	2025-26	Change	%
Foundation Aid	\$11,851,079.00	\$12,088,100.00	\$237,021.00	2.00%
Expense-based Aids				
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	\$357,985.00	-\$56,089.00	-13.55%
Private Excess Cost Aid	\$550,181.00	\$549,814.00	-\$367.00	-0.07%
Instructional Materials Aids				
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%
Other Operating Aids				
High Tax Aid	\$188,575.00	\$188,575.00	\$0.00	0.00%
Aid for Recent Consolidations				
Building reorganization Incentive Aid	\$318,576.00	\$311,923.00	-\$6,653.00	-2.09%
Subtotal	\$19,655,610.00	\$19,641,263.00	-\$14,347.00	-0.07%
Aid for Early Childhood Education				
Universal Prekindergarten Aid	\$229,980.00	\$466,349.00	\$236,369.00	102.78%
Total School Aid	\$19,885,590.00	\$20,283,464.00	\$383,527.00	2.00%

2025-26 CCSD State Aid: Executive Proposal





2025 - 2026: Estimated Revenues

Description	2024 - 2025 Budget Approved Revenue	2025 - 2026 Estimated Revenue (Feb. 5, 2025)	2025 - 2026 Estimated Revenue (Feb. 26, 2025)
Payments In Lieu of Taxes	\$3,730,386.00	\$3,730,386.00	\$3,730,386.00
Interest Penalties on Taxes	\$50,000.00	\$20,000.00	\$20,000.00
Charges for Services	\$6,500.00	\$6,500.00	\$6,500
Use of Money and Property	\$625,000.00	\$400,000.00	\$400,000.00
Insurance Recoveries	\$35,425.00	\$35,425.00	\$35,425.00
Miscellaneous	\$152,000.00	\$152,000.00	\$152,000.00
Refund of Prior Year	\$191,400.00	\$191,400.00	\$191,400.00
State Aid	\$19,974,875.00	\$20,107,612.00	\$20,283,464.00
Federal Aid: Medicaid	\$150,000.00	\$200,000.00	\$200,000.00
Applied Reserves	\$243,577.00	\$243,577.00	\$243,577.00
Interfund Transfer - Debt Service	\$91,945.00	\$0.00	\$0.00
Tax Levy	\$20,741,768.00	\$21,156,603.36 (2.0% inc.)	\$21,156,603.36
Fund Balance	\$3,438,121.00	\$2,783,550	\$2,783,550
Grand Total Revenues:	\$49,430,997.00	\$49,027,053.36	\$49,202,905.36
Dollar Decrease		-\$403,943.64	-\$228,091.64
Percent Decrease		-0.817%	-0.46%

2025 - 2026 Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Estimated Expenses (Feb. 5, 2025)	2025 - 2026 Estimated Expenses (Feb. 26, 2025)
General Support	\$5,217,573.00	\$5,374,100.19	\$5,626,047.28
Instruction	\$23,607,888.00	\$24,316,124.64	\$23,240,120.18
Pupil Transportation	\$3,975,850.00	\$3,733,500.00	\$4,064,153.87
Employee Benefits	\$10,927,184.00	\$12,019,902.40	\$11,798,689.55
Debt Service	\$5,477,502.00	\$5,176,305.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$225,000.00	\$225,000.00
Total	\$49,430,997.00	\$50,844,932.23	\$50,130,315.88
Dollar increase		\$1,413,935.23	\$714,616.35
Percent increase		2.86%	1.45%

2025 - 2026 Difference Between Estimated Revenues and Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Projection (Feb. 5, 2025)	2025 - 2026 Projection (Feb. 26, 2025)
General Support	\$5,217,573.00	\$5,374,100.19	\$5,626,047.28
Instruction	\$23,607,888.00	\$24,316,124.64	\$23,240,120.18
Pupil Transportation	\$3,975,850.00	\$3,733,500.00	\$4,064,153.87
Employee Benefits	\$10,927,184.00	\$12,019,902.40	\$11,798,689.55
Debt Service	\$5,477,502.00	\$5,176,305.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$225,000.00	\$225,000.00
Total	\$49,430,997.00	\$50,844,932.23	\$50,130,315.88
Expenditure \$ increase		\$1,413,935.23	\$714,616.35
Expenditure % increase		2.86%	1.45%
Total 2026-26 Projected Revenues:		\$49,027,053.36	\$49,377,905.36
Total Difference		-\$1,817,878.87	-\$752,410.52



CCSD 2025-2026: Budget Items Under Review

Budget Drivers Under Review



- ✓ STATE AID
- ✓ 2025-2026 Tax Cap Calculation
3.98% or \$825,522 revenue
potential on CCSD 2024-2025
\$20,741,768 levy
- ❑ 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/Initiatives
- ❑ Retirements/Breakage/Open
Positions
- ❑ Grants/ Federal Funds
 - ❑ *Stronger Connections*
 - ❑ *Title*
 - ❑ *611/619 (Special Education)*

Questions

