



# Superintendent's Report

*Wednesday, March 19, 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*

John Rivers, *Director of Health Athletics and PE*

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
- Budget Drivers
- Estimated Revenues
- Estimated Expenditures
- Expenditures and Expense Comparison
- 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 1<sup>st</sup> 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
  - Operate within means while reducing reliance on fund balance for long term sustainability
- ✓ Educational Programming
  - Maintain academic programs across all levels in CCSD
- ✓ Academic Supports
  - Preserve PPS staffing, AIS & reading supports, TAs in general education classrooms across district, CES Math/ELA instructional specialists
- ✓ Academic Enrichment/Field Trips
  - Preserve and field trip opportunities for all students
- ✓ Extracurricular Activities
  - Maintain all athletic, music/drama and clubs throughout CCSD



# Budget Drivers: Positions Impacting Budget



## Unfilled Positions

- 1.0 FTE Secondary Science
- 1.0 FTE Special Education
- 1.0 FTE Spanish (3 years)
- 1.0 Secondary Principal

## Retirements/Resignations

- 1.0 FTE Teaching Assistant
- 0.8 HR Director (BOCES)



# Additional Budget Drivers



- Building Budgets
  - 15.47% YTY reduction
- Final State Aid Figures
  - 2.0% YTY increase
- Property Tax Levy
  - *Options in presentation*
- BOCES Service Requests
- Staffing Needs & Projections
  - 1.0 FTE ENL (Addition)
- Transportation
  - CPI Increase 2.8%
- ERS/TRS Rate Increases
  - 9.76% TRS/16.5% ERS
- Health Insurance
  - 16% YTY Increase
- Grants/ Federal Funds
  - Stronger Connections
  - Title grants
    - Slight decrease
  - 611/619 (Special Education)
    - TBA

Aid	2024-25	2025-26	Change	%
Foundation Aid	\$11,851,079.00	\$12,088,100.00	\$237,021.00	2.00%
<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	\$357,985.00	(\$56,089.00)	-13.55%
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	
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 Recent Consolidations</b>				
Building Reorg. Incentive Aid	\$318,576.00	\$311,923.00	(\$6,653.00)	-2.09%
<b>Subtotal</b>	<b>\$19,655,610.00</b>	<b>\$19,817,115.00</b>	<b>\$161,505.00</b>	<b>0.82%</b>
<b>Aid Early Child. Education</b>				
Universal Pre K Aid	\$229,980.00	\$466,349.00	\$236,369.00	102.78%
<b>Total School Aid</b>	<b>\$19,885,590.00</b>	<b>\$20,283,464.00</b>	<b>\$383,527.00</b>	<b>2.00%</b>

# 2025-26 CCSD State Aid: Executive Proposal



# Tax Cap/Tax Levy



- Consumer Price Index (CPI) is 2.7%
  - Since the CPI exceeds 2%, the District must utilize 2% in the tax cap formula
  - Completion of the tax cap calculation resulted in a 3.98% allowable tax levy (without supermajority) increase of \$825,522.37, total dollar amount of \$21,567,290.37

# 2025 - 2026 Estimated Revenues



Description	Budget Approved Revenue	Estimated Revenue (1.0% Levy Increase)	Estimated Revenue (2.0% Levy Increase)	Estimated Revenue (3.0% Levy Increase)	Estimated Revenue (3.98% Levy Increase)
Payments In Lieu of Taxes	\$3,730,386.00	\$3,730,386.00	\$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	\$20,000.00	\$20,000.00
Charges for Services	\$6,500.00	\$6,500	\$6,500	\$6,500	\$6,500
Use of Money and Property	\$625,000.00	\$400,000.00	\$400,000.00	\$400,000.00	\$400,000.00
Insurance Recoveries	\$35,425.00	\$35,425.00	\$35,425.00	\$35,425.00	\$35,425.00
Miscellaneous	\$152,000.00	\$425,649.00	\$425,649.00	\$425,649.00	\$425,649.00
Refund of Prior Year	\$191,400.00	\$191,400.00	\$191,400.00	\$191,400.00	\$191,400.00
State Aid	\$19,974,875.00	\$19,817,115.00	\$19,817,115.00	\$19,817,115.00	\$19,817,115.00
Federal Aid: Medicaid	\$150,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Applied Reserves	\$243,577.00	\$500,000.00	\$500,000.00	\$500,000.00	\$500,000.00
Interfund Transfer - Debt Service	\$91,945.00	\$0.00	\$0.00	\$0.00	\$0.00
Tax Levy	\$20,741,768.00	\$20,949,185.68	\$21,156,603.36	\$21,364,021.04	\$21,567,290.37
Fund Balance	\$3,438,121.00	\$2,783,550	\$2,783,550	\$2,783,550	\$2,783,550
Grand Total Revenues:	\$49,430,997.00	\$49,059,210.68	\$49,266,628.36	\$49,474,046.04	\$49,677,315.37
Dollar Change		(\$371,786.32)	(\$164,368.64)	\$43,049.04	\$246,318.37
Percent Change		-0.75%	-0.33%	0.09%	0.50%



Estimated Cost increase:  
\$200,000 home in Catskill CSD with 2.0% Tax Levy Increase



Town	Annual Taxes (2024-25)	Proposed Annual Taxes (2025-26)	Annual Difference	Monthly Difference
ATHENS	\$2,080.67	\$2,122.82	\$42.15	\$3.51
CAIRO	\$2,080.67	\$2,122.82	\$42.15	\$3.51
CATSKILL	\$2,080.68	\$2,122.82	\$42.14	\$3.51
<i>*Based on an market-rate value of \$200,000 at the 2024-25 School Year Tax Rate</i>				

# 2025 - 2026: Estimated Expenses



Expenditure Category	2024 - 2025 Budget	2025-2026 Estimated Expenses (2/5/2025)	2025-2026 Estimated Expenses (2/26/25)	2025-2026 Estimated Expenses (3/5/25)	2025-2026 Estimated Expenses (3/19/25)
General Support	\$5,217,573.00	\$5,374,100.19	\$5,626,047.28	\$5,361,406.00	\$5,437,613.12
Instruction	\$23,607,888.00	\$24,316,124.64	\$23,240,120.18	\$23,044,864.00	\$22,816,474.84
Pupil Transportation	\$3,975,850.00	\$3,733,500.00	\$4,064,153.87	\$4,055,318.00	\$4,055,318.00
Employee Benefits	\$10,927,184.00	\$12,019,902.40	\$11,798,689.55	\$11,768,690.00	\$11,706,081.67
Debt Service	\$5,477,502.00	\$5,176,305.00	\$5,176,305.00	\$5,176,305.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$220,000.00
Total	\$49,430,997.00	\$50,844,932.23	\$50,130,315.88	\$49,631,583.00	\$49,411,792.63
Dollar increase		<b>\$1,413,935.23</b>	<b>\$699,318.88</b>	<b>\$200,586.00</b>	<b>(\$19,204.37)</b>
Percent increase		<b>2.86%</b>	<b>1.41%</b>	<b>0.41%</b>	<b>-0.04%</b>



# 2025 - 2026 Difference Between Estimated Revenues and Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Projection (2/5/25)	2025 - 2026 Projection (2/26/25)	2025 - 2026 Projection (3/5/25)	2025 - 2026 Projection (3/19/25)
General Support	\$5,217,573.00	\$5,374,100.19	\$5,626,047.28	\$5,361,406.00	\$5,437,613.12
Instruction	\$23,607,888.00	\$24,316,124.64	\$23,240,120.18	\$23,044,864.00	\$22,816,474.84
Pupil Transportation	\$3,975,850.00	\$3,733,500.00	\$4,064,153.87	\$4,055,318.00	\$4,055,318.00
Employee Benefits	\$10,927,184.00	\$12,019,902.40	\$11,798,689.55	\$11,768,690.00	\$11,706,081.67
Debt Service	\$5,477,502.00	\$5,176,305.00	\$5,176,305.00	\$5,176,305.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$225,000.00	\$225,000.00	\$225,000.00	\$220,000.00
Total	\$49,430,997.00	\$50,844,932.23	\$50,130,315.88	\$49,631,583.00	\$49,411,792.63
Expenditure \$ Change		\$1,413,935.23	\$699,318.88	\$200,586.00	(\$19,204.37)
Expenditure % Change		2.86%	1.38%	0.40%	-0.04%
Total 2026-26 Projected Revenues:		\$49,059,210.68	\$49,266,628.36	\$49,266,628.36	\$49,266,628.36
Total Difference		(\$1,817,878.87)	(\$863,687.52)	(\$364,954.64)	(\$145,164.27)

# Questions

