



Budget Presentation

Tuesday, April 22, 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 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 card 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

Recommended Budget: April 22, 2025



2.0 % TAX LEVY INCREASE

OR

2.5% TAX LEVY INCREASE

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



- Building Budgets
 - 15.47% YTY reduction
- Final State Aid Figures
 - 2.0% YTY increase
- Property Tax Levy
- BOCES Service Requests
- Contract Negotiations
- 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
 - 16.06% YTY Increase
- Grants/ Federal Funds
 - Stronger Connections Under Title IV
 - Potential decrease to Title I
 - Title II
 - 611/619 (Special Education)

Grant Updates



- Title I & IDEA (611/619) programs are expected to continue
 - 2024-25
 - Title I \$395,790
 - 611/619 \$439,506
- Title II & Title IV (includes Stronger Connections) are currently being evaluated
 - 2024-25
 - Title II \$45,553
 - Title IV, Stronger Connections \$506,479

Budget Highlights

- No budgetary reductions to faculty and staff
- Transportation for Pre-K students; potential for 4th section!
- No loss of extra curricular activities
- All student programming remains fully intact
- Addition of 1.0 FTE ENL

Fiscally responsible, fully balanced budget despite the sunset of American Rescue Plan Act (ARPA) funding, substantial ERS/TRS, health care insurance increases.

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



	2024-2025		2025-2026		
Town	Annual Taxes		Proposed Annual Taxes	Annual Difference	Monthly Difference
			2.0% Tax Levy Increase		
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
			2.5% Tax Levy Increase		
ATHENS	\$2,080.67		\$2,133.27	\$52.60	\$4.38
CAIRO	\$2,080.67		\$2,133.27	\$52.60	\$4.38
CATSKILL	\$2,080.68		\$2,133.28	\$52.60	\$4.38
*Based on an fully assessed home value of \$200,000 at the 2024-25 School Year Tax Rate					

2025 - 2026 Estimated Revenues



	2024-2025	2025-2026	
Description	Budget Approved Revenue	Estimated Revenue (2.0% Levy Increase)	Estimated Revenue (2.5% Levy Increase)
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	\$6,500.00
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	\$425,649.00	\$425,649.00
Refund of Prior Year	191,400	\$191,400.00	\$191,400.00
State Aid	19,974,875	\$19,817,115.00	\$19,817,115.00
Federal Aid: Medicaid	\$150,000.00	\$200,000.00	\$200,000.00
Applied Reserves	\$243,577.00	\$739,971.88	\$636,263.04
Interfund Transfer - Debt Service	\$91,945.00	\$0.00	\$0.00
Tax Levy	\$20,741,768.00	\$21,156,603.36	\$21,260,312.20
Fund Balance	\$3,438,121.00	\$2,896,629.00	\$2,896,629.00
Grand Total Revenues:	\$49,430,997.00	\$49,619,679.24	\$49,619,679.24
Dollar Change		\$188,682.24	\$188,682.24
Percent Change		0.38%	0.38%

Aid	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	
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 Recent Consolidations				
Building Reorg. Incentive Aid	\$318,576.00	\$311,923.00	(\$6,653.00)	-2.09%
Subtotal	\$19,655,610.00	\$19,817,115.00	\$161,505.00	0.82%
Aid Early Child. Education				
Universal Pre K 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: Proposed Expenses



Expenditure Category	2024 - 2025 Budget	2025-2026 Estimated Expenses (4/22/2025)
General Support	\$5,217,573.00	\$5,217,791.59
Instruction	\$23,607,888.00	\$23,114,210.68
Pupil Transportation	\$3,975,850.00	\$4,055,318.42
Employee Benefits	\$10,927,184.00	\$11,836,053.55
Debt Service	\$5,477,502.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$220,000.00
Total	\$49,430,997.00	\$49,619,679.24
Dollar increase		\$188,682.24
Percent increase		0.38%

2025 - 2026 Difference Between Estimated Revenues and Estimated Expenditures



Expenditure Category	2024 - 2025 Budget	2025 - 2026 Proposed (April 22, 2025)
General Support	\$5,217,573.00	\$5,217,791.59
Instruction	\$23,607,888.00	\$23,114,210.68
Pupil Transportation	\$3,975,850.00	\$4,055,318.42
Employee Benefits	\$10,927,184.00	\$11,836,053.55
Debt Service	\$5,477,502.00	\$5,176,305.00
Interfund Transfer	\$225,000.00	\$220,000.00
Total	\$49,430,997.00	\$49,619,679.24
Expenditure \$ increase		\$188,682.24
Expenditure % increase		0.38%
Total 2026-26 Estimated Revenues:		\$49,619,679.24
Total Difference		\$0.00



Questions

