



Preliminary Budget Presentation

January 21st, 2026



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.

2026 -2027 Catskill Budget Calendar



- 11/5/25** Budget Calendar presented for BOE
- 11/6–1/30** Business Manager
 - Review of all detailed YTD budgets to determine stress points and unknown budget items for preliminary budget.
- 12/3/25** Long Range Financial Analysis
- 1/21/26** BOE Budget Workshop
- 2/4/26** BOE Meeting
- 2/25/26** BOE Budget Workshop
- 3/1/26** Submit 2024-25 calculation tax levy limit to NYS OSC
- 3/4/26** BOE Meeting
- 3/18/26** Budget Workshop
- 4/2-4/6** Advertise 1st Legal Notice 45 days prior to vote
- 4/2/26** BOE Meeting – Regular Meeting
- 4/20/26** Proposition/Petition Deadline
 - Last day for submitting petitions for propositions to be placed on the ballot and for filing petitions for School Board membership

- 4/21/26** 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
- 4/23/26** Deadline for BOE approval
 - Proposed budget & Property Tax Report Card
- 4/28/26** Final date for submission of Property Tax Report Card to SED
- 5/1/26** Budget Statement/attachments available at each building
- 5/6/26** BOE Meeting – Budget Hearing
- 5/8/26** Budget Notice must be mailed to eligible voters
- 5/19/26** ANNUAL BUDGET VOTE & ELECTION - 1PM – 9PM

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 (12% increase)
- ❑ Health Insurance Utilization Increase
- ❑ Contract Negotiations
- ❑ Grant Opportunities
- ❑ BOCES & CTE
- ❑ Special Education / Pupil Services
- ❑ Utilities/Commodities
- ❑ Transportation
- ❑ Retirements/Open Positions



Tax Levy & Fund Balance

- Tax Cap Calculation - for Catskill is 2.61% or \$553,210
- Unrestricted Fund Balance \$2,269,411
- Strategic Reserves \$12,864,635



State Aid

- State budget is due by April 1, 2026
- Executive State Aid Proposal Highlights:
 - BOCES Aid increase \$132,000
 - Foundation Aid - Flat at \$12,088,100
- Challenge at Hand:
 - Overall State Aid Estimate for 26-27 is down
\$478,893

2026-27 CCSD State Aid: Executive Proposal

	2025-26	2026-27	Change	%
Foundation Aid	\$12,088,100.00	\$12,088,100.00	\$0	0
Expense-based Aids				
Building Aid	\$3,678,434	\$3,453,489	-\$224,945	-6.12%
Transportation Aid	\$1,974,980	\$1,731,845	-\$243,135	-12.31%
BOCES Aid	\$962,163	\$1,094,163	\$132,000	13.72%
Public High Cost Excess Aid	\$374,159	\$305,802	-\$68,357	-18.27%
Private Excess Cost Aid	\$850,640	\$841,646	-\$8,994	-1.06%
Instructional Materials Aids				
Software Aid	\$19,579	\$19,669	\$90	.46%
Hardware and Technology Aid	\$14,107	\$12,964	-\$1,143	-8.1%
Textbook Aid	\$74,094	\$73,803	-\$291	-0.39%
Library Materials Aid	\$8,168	\$8,206	\$38	.47%
Other Operating Aids				
High Tax Aid	\$188,575.00	\$188,575.00	\$0.00	0.00%
Aid for Recent Consolidations				
Building reorganization Incentive Aid	\$311,923	\$247,767	-\$64,156	-20.57%
Subtotal	\$20,544,922	\$20,066,029	-\$478,893	-2.33%
Aid for Early Childhood Education				
Universal Prekindergarten Aid	\$229,980	\$399,274	\$169,294	73.61%
Total School Aid	\$20,774,902	\$20,465,303	-\$309,599	-1.49%



2026 - 2027 Estimated Revenues



Description	Estimated Revenue
Payments In Lieu of Taxes	\$3,730,386.00
Interest Penalties on Taxes	\$20,000.00
Charges for Services	\$6,500.00
Use of Money and Property	\$200,000.00
Insurance Recoveries	\$35,425.00
Miscellaneous	\$152,000.00
Refund of Prior Year	\$191,400.00
State Aid	\$20,066,029
Federal Aid: Medicaid	\$200,000.00
Applied Reserves	\$1,500,000.00
Interfund Transfer - Debt Service	\$0.00
Tax Levy	\$21,709,813 (2.61% inc.)
Fund Balance	\$2,783,550
Grand Total Revenues:	\$50,595,103.36

2026 - 2027 Estimated Expenditures



Expenditure Category	2026 - 2027 Projection
General Support	\$5,601,332.00
Instruction	\$24,997,245.00
Pupil Transportation	\$5,263,981.00
Employee Benefits	\$12,979,104.00
Debt Service	\$4,957,845.00
Interfund Transfer	\$225,000.00
Total	\$54,024,507.00

2026 - 2027 Projected Deficit



	2026 - 2027 Projection
Projected Revenues	\$50,595,103.00
Projected Expenses	\$54,024,507.00
Over/Short	\$3,429,404.00

Open Items: Process to Address Deficit

- Staffing Needs and Projections
 - Position Controls
 - Retirements
 - Classroom size & declining enrollment
 - Mandated vs Non-Mandated supports/services
 - BOCES services and programs
 - Co-curricular participation
- Final State Aid Figures
- Strategic Reserve Utilization
- Property Tax Levy
- Grants/ Federal Funds
 - Stronger Connections Integration



QUESTIONS?