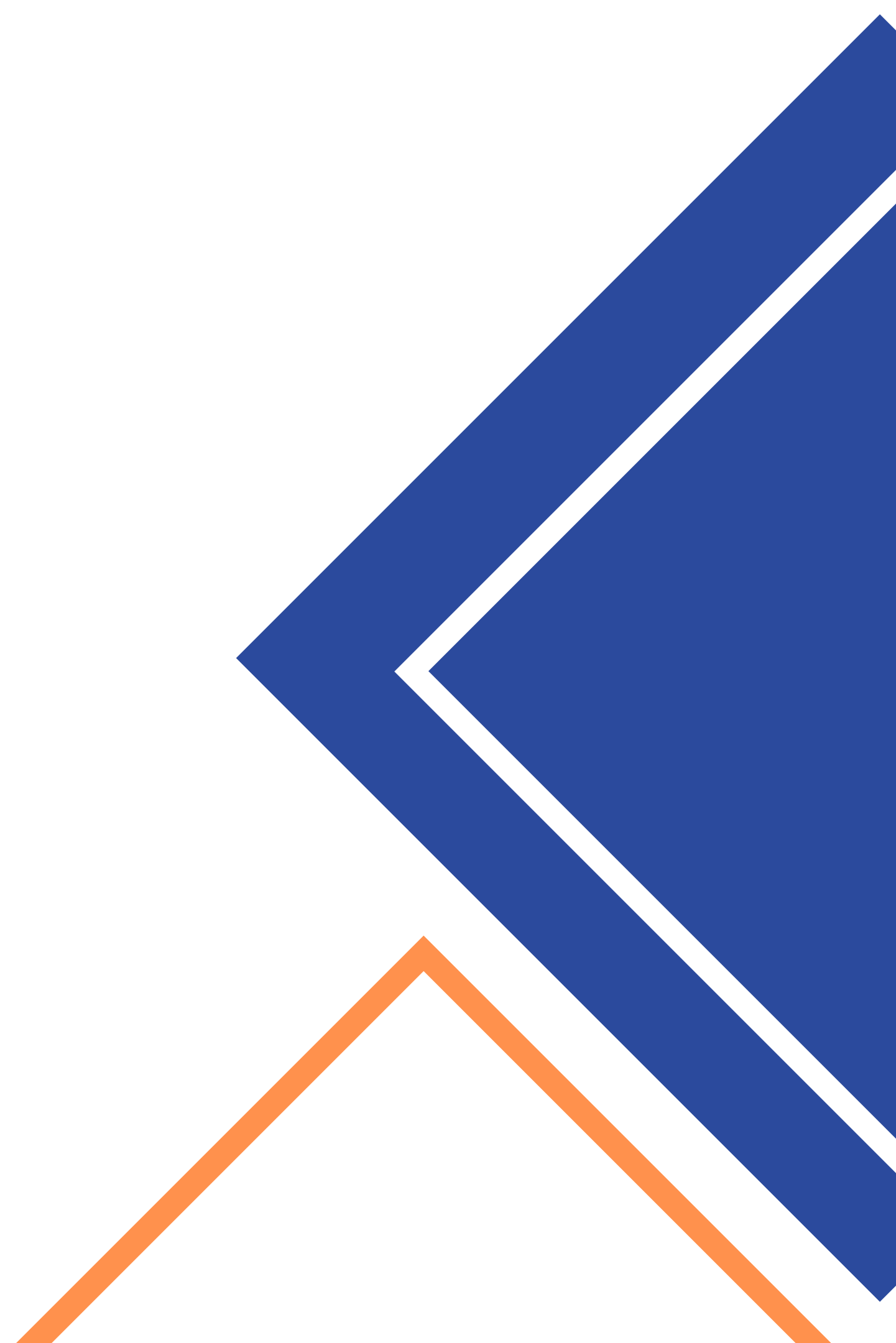




Budget Presentation #2

Wednesday, February 25, 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.

Budget Presentation Agenda

- Budget Principles and Priorities
- Foundation Aid
- Tax Cap/Tax Levy
- Estimated Revenues
- Estimated Expenditures
- Budget Deficit
- Budget Items Under Review



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 2026-27 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

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, 2026
- Executive State Aid Proposal Highlights: January 14, 2026
- The District will continue to monitor and make adjustments to State Aid Revenues as estimates are updated and information becomes available

	2025-26	2026-27	Change	%
Foundation Aid	\$12,088,100.00	\$12,208,981.00	\$120,881.00	1.00%
Expense-based Aids				
Building & Reorg Aid	\$3,990,357.00	\$3,701,256.00	-\$289,101.00	-7.24%
Transportation Aid	\$1,974,980.00	\$1,731,845.00	-\$243,135.00	-12.31%
BOCES Aid	\$962,163.00	\$1,094,163.00	\$132,000.00	13.72%
Public High Cost Excess Aid	\$374,159.00	\$305,802.00	-\$68,357.00	-18.27%
Private Excess Cost Aid	\$850,640.00	\$841,646.00	-\$8,994.00	-1.06%
Instructional Materials Aids				
Software, Library, Textbook Aid	\$101,841.00	\$101,678.00	-\$163.00	0.16%
Hardware and Technology Aid	\$14,107.00	\$12,964.00	-\$1,143.00	-8.1%
Other Operating Aids				
High Tax Aid	\$188,575.00	\$188,575.00	\$0.00	–
Subtotal	\$20,544,922.00	\$20,186,910.00	-\$358,012.00	-1.74%
Aid for Early Childhood Education				
Universal Prekindergarten Aid	\$229,980.00	\$690,000.00	\$460,020.00	200.03%
Total School Aid	\$20,774,902.00	\$20,876,910.00	\$102,008.00	0.49%

2026-27
CCSD
State Aid:
Executive
Proposal





2026 - 2027: Estimated Revenues

Description	2025 - 2026 Budget Approved Revenue	2026 - 2027 Estimated Revenue (Jan 21, 2026)	2026 - 2027 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	\$20,000.00	\$20,000.00	\$20,000.00
Charges for Services	\$6,500.00	\$6,500.00	\$6,500
Use of Money and Property	\$400,000.00	\$200,000.00	\$200,000.00
Insurance Recoveries	\$35,425.00	\$35,425.00	\$35,425.00
Miscellaneous	\$117,000.00	\$152,000.00	\$152,000.00
Refund of Prior Year	\$191,400.00	\$191,400.00	\$191,400.00
State Aid	\$20,125,764.00	\$20,066,029.00	\$20,186,910.00
Federal Aid: Medicaid	\$200,000.00	\$200,000.00	\$200,000.00
Applied Reserves	\$739,972.24	\$1,500,000.00	\$1,500,000.00
Interfund Transfer - Debt Service	\$0	\$0	\$100,000.00
Tax Levy	\$21,156,603.00	\$21,709,813.00 (2.61% inc.)	\$21,709,813.00
Fund Balance	\$2,896,629.00	\$2,783,550.00	\$2,783,550.00
Grand Total Revenues:	\$49,430,997.00	\$50,595,103.00	\$50,815,984.00
Dollar Increase		\$1,164,106.00	\$1,384,987.00
Percent Decrease		2.35%	2.80%

2026 - 2027 Estimated Expenditures



Expenditure Category	2025 - 2026 Budget	2026 - 2027 Estimated Expenses (Jan. 21, 2026)	2026 - 2027 Estimated Expenses (Feb. 25, 2026)
General Support	\$5,217,791.59	\$5,601,332.00	\$5,303,427.00
Instruction	\$23,114,210.68	\$24,997,245.00	\$24,997,245.00
Pupil Transportation	\$4,055,318.42	\$5,263,981.00	\$4,723,482.00
Employee Benefits	\$11,836,053.55	\$12,979,104.00	\$12,089,347.00
Debt Service	\$5,176,305.00	\$4,957,845.00	\$4,957,845.00
Interfund Transfer	\$220,000.00	\$225,000.00	\$225,000.00
Total	\$49,619,602.24	\$54,024,507.00	\$52,296,346.00
Dollar increase		\$4,404,905.00	\$2,676,744.00
Percent increase		8.87%	3.37%

2024 - 2025 Difference Between Estimated Revenues and Estimated Expenditures



Expenditure Category	2025 - 2026 Budget	2026 - 2027 Projection (Jan. 21, 2026)	2026 - 2027 Projection (Feb. 25, 2026)
General Support	\$5,217,791.59	\$5,601,332.00	\$5,303,427.00
Instruction	\$22,970,044.78	\$24,997,245.00	\$24,997,245.00
Pupil Transportation	\$4,055,318.42	\$5,263,981.00	\$4,723,482.00
Employee Benefits	\$11,836,053.55	\$12,979,104.00	\$12,089,347.00
Debt Service	\$5,176,305.00	\$4,957,845.00	\$4,957,845.00
Interfund Transfer	\$220,000.00	\$225,000.00	\$225,000.00
Total	\$49,619,602.24	\$54,024,507.00	\$52,296,346.00
Expenditure \$ increase		\$4,404,905.00	\$2,676,744.00
Expenditure % increase		8.87%	5.39%
Total 2026-26 Projected Revenues:		\$50,595,103.00	\$50,815,984.00
Total Difference		-\$3,429,404.00	-\$1,480,362.00

Budget Drivers Under Review



- ✓ STATE AID
- ✓ 2026-2027 Tax Cap Calculation
2.61% or \$553,210.00 revenue potential on CCSD 2025-2026
\$20,323,570.00 levy
- ✓ Health Insurance (16% increase for MVP and CDPHP, 3% Highmark)
- ❑ Contract Negotiations
- ❑ BOCES & CTE
- ❑ Special Education / Pupil Services
- ❑ Position Controls
- ❑ Maintenance Schedule
- ❑ Utilities/Commodities
- ❑ New Mandates/Initiatives
- ❑ Retirements/Open Positions
- ❑ Grants/ Federal Funds
 - ❑ *Stronger Connections*
 - ❑ *Title*
 - ❑ *611/619 (Special Education)*

Questions

