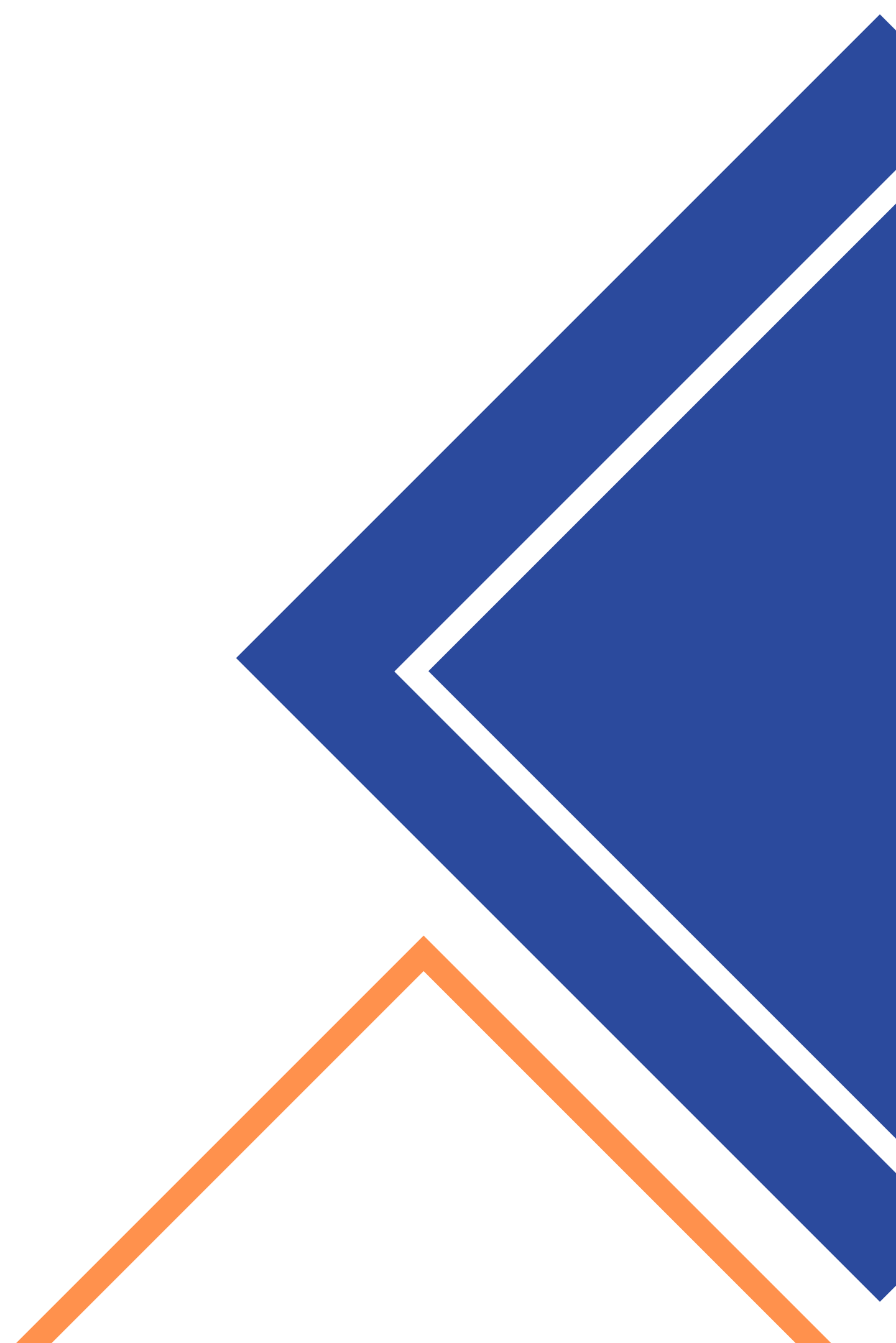




Budget Presentation #5

Wednesday, May 6, 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
- State Aid/Tax Cap Levy
- Budget Drivers
- Estimated Revenues
- Estimated Expenditures
- 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 Programming
 - 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
- Foundation Aid Increase of 1% (\$120,881.00)
- Overall State Aid remains down \$358,012.00

2026-27 CCSD State Aid: Executive Proposal

	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%

Description	2025 - 2026 Budget Approved Revenue	2026 - 2027 Estimated Revenue (Jan 21, 2026)	2026 - 2027 Estimated Revenue (Feb. 26, 2026)	2026 - 2027 Estimated Revenue (Mar. 18, 2026)	2026 - 2027 Estimated Revenue (Apr. 2, 2026)
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	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
Charges for Services	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00	\$6,500.00
Use of Money and Property	\$400,000.00	\$200,000.00	\$200,000.00	\$400,000.00	\$400,000.00
Insurance Recoveries	\$35,425.00	\$35,425.00	\$35,425.00	\$125,000.00	\$125,000.00
Miscellaneous	\$117,000.00	\$152,000.00	\$152,000.00	\$152,000.00	\$152,000.00
Refund of Prior Year	\$191,400.00	\$191,400.00	\$191,400.00	\$191,400.00	\$191,400.00
State Aid	\$20,125,764.00	\$20,066,029.00	\$20,186,910.00	\$20,186,910.00	\$20,186,910.00
Federal Aid: Medicaid	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Applied Reserves	\$739,972.24	\$1,500,000.00	\$1,500,000.00	<u>\$1,650,000.00</u>	<u>\$1,710,000.00</u>
Interfund Transfer - Debt Service	\$0	\$0	\$100,000.00	\$100,000.00	\$100,000.00
Tax Levy	\$21,156,603.00	\$21,709,813.00 (2.61% inc.)	\$21,709,813.00 (2.61%)	\$21,640,956.00 (2.29%)	<u>\$21,620,956.00</u> (2.19%)
Fund Balance	\$2,896,629.00	\$2,783,550.00	\$2,783,550.00	\$3,439,839.00	<u>\$3,399,839.00</u>
Grand Total Revenues:	\$49,619,679.00	\$50,595,103.00	\$50,815,984.00	\$51,742,991.00	\$51,742,991.00
Dollar Increase		\$975,424.00	\$1,384,987.00	\$2,311,994.00	\$2,311,994.00
Percent Decrease		1.97%	2.41%	4.28%	4.28%



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2026 - 2027

Recommended Revenues & Expenditures



Expenditure Category	2025 - 2026 Budget	2026 - 2027 Estimated Expenses (Jan. 21, 2026)	2026 - 2027 Estimated Expenses (Feb. 25, 2026)	2026 - 2027 Estimated Expenses (Mar. 18, 2026)
General Support	\$5,217,791.59	\$5,601,332.00	\$5,303,427.00	\$5,201,583.00
Instruction	\$23,114,210.68	\$24,997,245.00	\$24,997,245.00	\$24,894,313.00
Pupil Transportation	\$4,055,318.42	\$5,263,981.00	\$4,723,482.00	\$5,051,650.00
Employee Benefits	\$11,836,053.55	\$12,979,104.00	\$12,089,347.00	\$11,517,600.00
Debt Service	\$5,176,305.00	\$4,957,845.00	\$4,957,845.00	\$4,857,845.00
Interfund Transfer	\$220,000.00	\$225,000.00	\$225,000.00	\$220,000.00
Total	\$49,619,602.24	\$54,024,507.00	\$52,296,346.00	\$51,742,991.00
Dollar increase		\$4,404,905.00	\$2,676,744.00	\$2,123,389.00
Percent increase		8.87%	5.39%	4.28%

Description	Revenues	Expenditures	
Payments In Lieu of Taxes	\$3,730,386.00	General Support	\$5,742,923.00
Interest Penalties on Taxes	\$20,000.00	Instruction	\$24,273,916.00
Charges for Services	\$6,500.00	Pupil Transportation	\$5,103,449.00
Use of Money and Property	\$400,000.00	Employee Benefits	\$11,537,600.00
Insurance Recoveries	\$125,000.00	Debt Service	\$4,865,103.00
Miscellaneous	\$152,000.00	Interfund Transfer	\$220,000.00
Refund of Prior Year	\$191,400.00	Grand Total Expenditures:	\$51,742,991.00
State Aid	\$20,186,910.00		
Federal Aid: Medicaid	\$200,000.00		
Applied Reserves	\$2,117,000.00	<u>Three-Part Budget</u>	
Interfund Transfer - Debt Service	\$0	Administration: \$5,010,912.00	
Tax Levy	\$21,620,956.00 (2.19%)	Program: \$37,602,089.00	
Fund Balance	\$2,992,839.00	Capital: \$9,129,990.00	
Grand Total Revenues:	\$51,742,991.00		



Understanding the Budget Increase



Year over Year Budget increase of \$2,123,389.00 or 4.28%

Key Drivers:

- **Final ARPA money increased available fund balance.**
- **Stronger Connections has ended.**
- **25-26 Estimates for Transportation fell short.**
- **Health Insurance actuals were delayed and came in much higher than anticipated.**

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



	2025-2026		2026-2027		
Town	CURRENT MILL RATE		Proposed Mill Rate	Increase	Monthly Difference
			2.19% Tax Levy Increase		
ATHENS	\$10.720009		\$10.965603	\$0.245594	\$4.76
CAIRO	\$26.340592		\$26.944052	\$0.60346	\$3.52
CATSKILL	\$32.926001		\$33.680332	\$0.754331	\$3.52

Budget Drivers Under Review



- ✓ STATE AID
- ✓ 2026-2027 Tax Cap Calculation updated with Boces Exclusion.
Max allowable is 2.29% or \$21,640,956.00
- ✓ Health Insurance (16% increase for MVP and CDPHP, 3% Highmark)
- Contract Negotiations
- ✓ BOCES & CTE
- ✓ Special Education / Pupil Services
- Position Controls- In Progress
- Maintenance Schedule
- ✓ Utilities/Commodities
- ✓ New Mandates/Initiatives
- ✓ Retirements/Open Positions
- ✓ Grants/ Federal Funds
 - ✓ *Stronger Connections*
 - ✓ *Title*
 - ✓ *611/619 (Special Education)*
 - ✓ *Extended Day Grant*
 - ✓ *Farm to Schools Grant*

Questions

