



2025-2026 School Year

January 9, 2025

CROTON-HARMON UFSD

Budget Development Update



BUDGET DEVELOPMENT TIMELINE



BEGIN BUDGET DEVELOPMENT CALENDAR
DEBT & OTHER REV/EXP PROJECTIONS

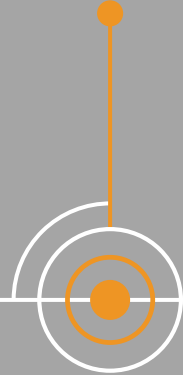
BUDGET DISCUSSIONS & DEVELOPMENT

September

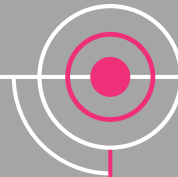


DEVELOP PRELIMINARY
ASSUMPTIONS & FORECASTS

October

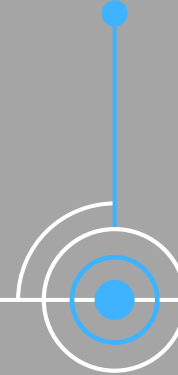


November



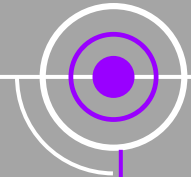
MEET WITH BUDGET BUILDERS
& DISTRIBUTE BUDGET WORKSHEETS

December



INITIAL BUDGET DISCUSSION
GOVERNOR'S EXECUTIVE BUDGET (tent)

January



BUDGET DEVELOPMENT TIMELINE



SUBMIT ALLOWABLE TAX LEVY TO OSC
BUDGET & BUS PROPOSITIONS

BOE PUBLIC BUDGET HEARING

February

March

April

May

May 20, 2025

BUDGET WORK-SESSION & PRESENTATION
NYSTRS ECR RATE IS RELEASED
SPENDING MORATORIUM

GOVERNOR'S BUDGET-STATE AID SECURED
BOE BUDGET ADOPTION & PTRC SUBMISSION

BUDGET VOTE
6am-9pm @ C-H High School

Revenue Assumptions

- **State Aid**
 - Foundation Aid Stable
 - Anticipated Increases to Building & Transportation Aid
- **Tax levy**
 - Allowable Growth Levy Factor – 2% (estimated)
 - Tax Based Growth Factor – 1.0040% (12/2024)
- Interest income & Westchester county sales tax projected to remain stable



Expenditure Assumptions

- Contractual personnel wage & benefit escalation
- Health/Dental insurance increases – 3.9 - 4.5%
- Employer Pension Contributions & Payroll Taxes
 - TRS – Rates projected from 9.5 - 10% (down from 10.11%)
 - ERS – Rates projected average of 16.5% (up from 15.2%)
 - FICA – 7.65% Employer Contribution (Max up by 5.2%)
- Special Education placements expected to remain stable



Expenditure Assumptions

- BOCES Admin, Capital & Services Costs increases
- Comprehensive Insurance Increases
- Utility Costs – Increases projected
- Debt Service Increase -\$950,226
- Technology Upgrades to Infrastructure & 1:1 program



Next Steps

- Analyze and update state aid projections
- Implement updated CBA's and project salaries
- Review and update enrollment projections
- Assess staffing needs & potential retirements
- Incorporate instructional initiatives & priorities
- Prioritize school building and department budget requests
- Determine transportation vehicle replacement needs
- Assess current year performance
 - Prepare Fund Balance projections
 - Reassess expenditure projections based on current year performance





Budget Presentation Schedule



January 2025

January 9, 2025

- *Revenue Assumptions*
- *Expenditure Assumptions*
- *Next Steps*



February 2025

February 13, 2025

- *Revenue Budget Summary*

February 27, 2025

- *General Support*
- *Operations*
- *Propositions*





March 2025

March 13, 2025

- *Vision Map, Technology, & Athletics*

March 27, 2025

- *School Building Budgets*
- *Curriculum & Instruction*
- *Pupil Personnel Budgets*

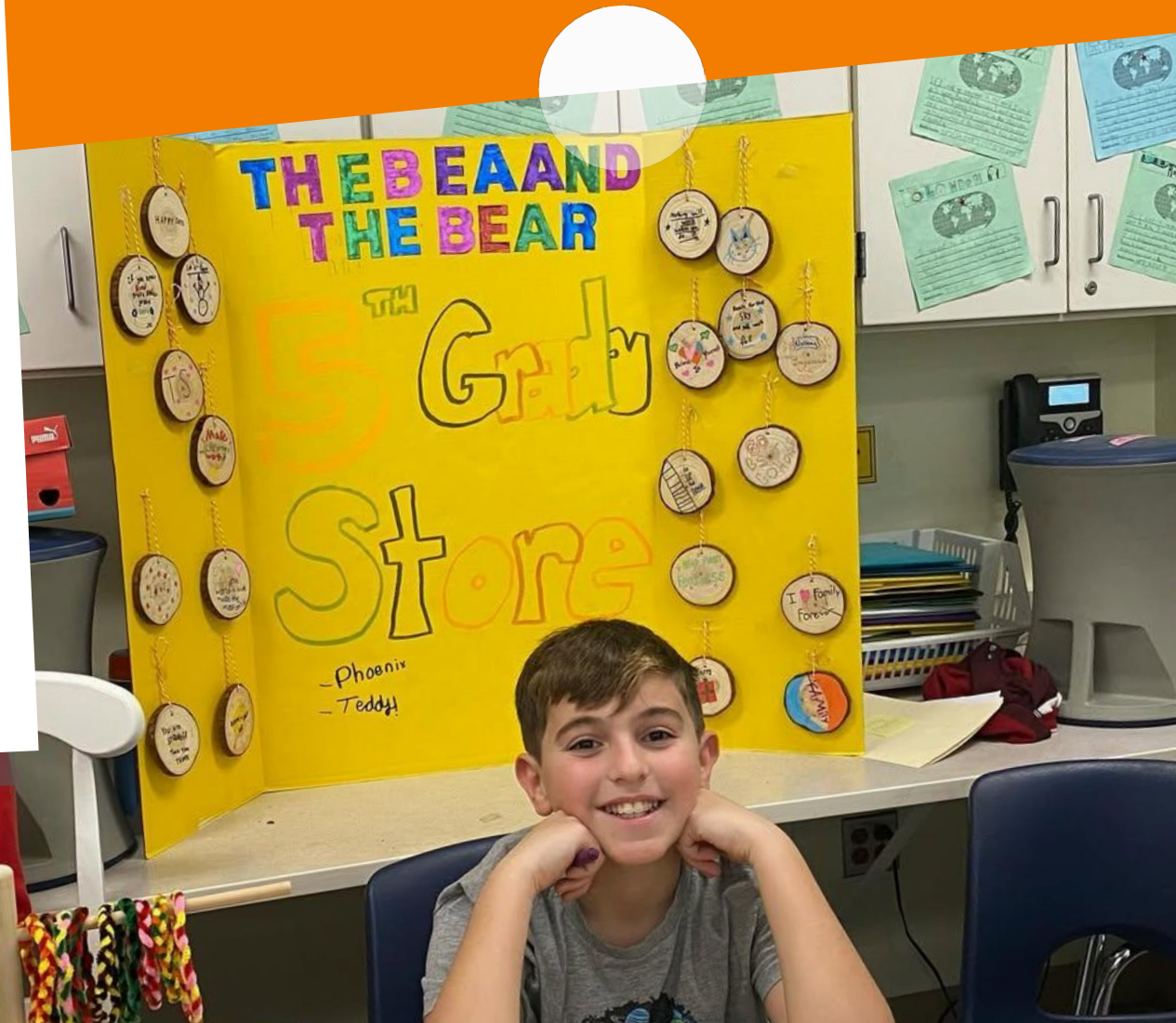
April 2025


April 10, 2025

- *Superintendent's Proposed Budget*

April 22, 2025

- *Budget Adoption*
- *Property Tax Report Card Adoption*
- *BOCES Administrative Budget Vote*





May 2025

May 8, 2025

- *Public Budget Hearing*

May 20, 2025 - CHHS, 6 AM - 9 PM

- *Budget Vote*
- *Trustee Election*
- *Tenure Celebration at 7 PM*



Vote
May 20th
@CHHS

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