

FUTURE READY
CLARKSTOWN CENTRAL SCHOOL DISTRICT

Budget Priorities

Workshop – January 23, 2025

 **(845) 639-6300**

 **ccsd.edu**



Workshop Overview

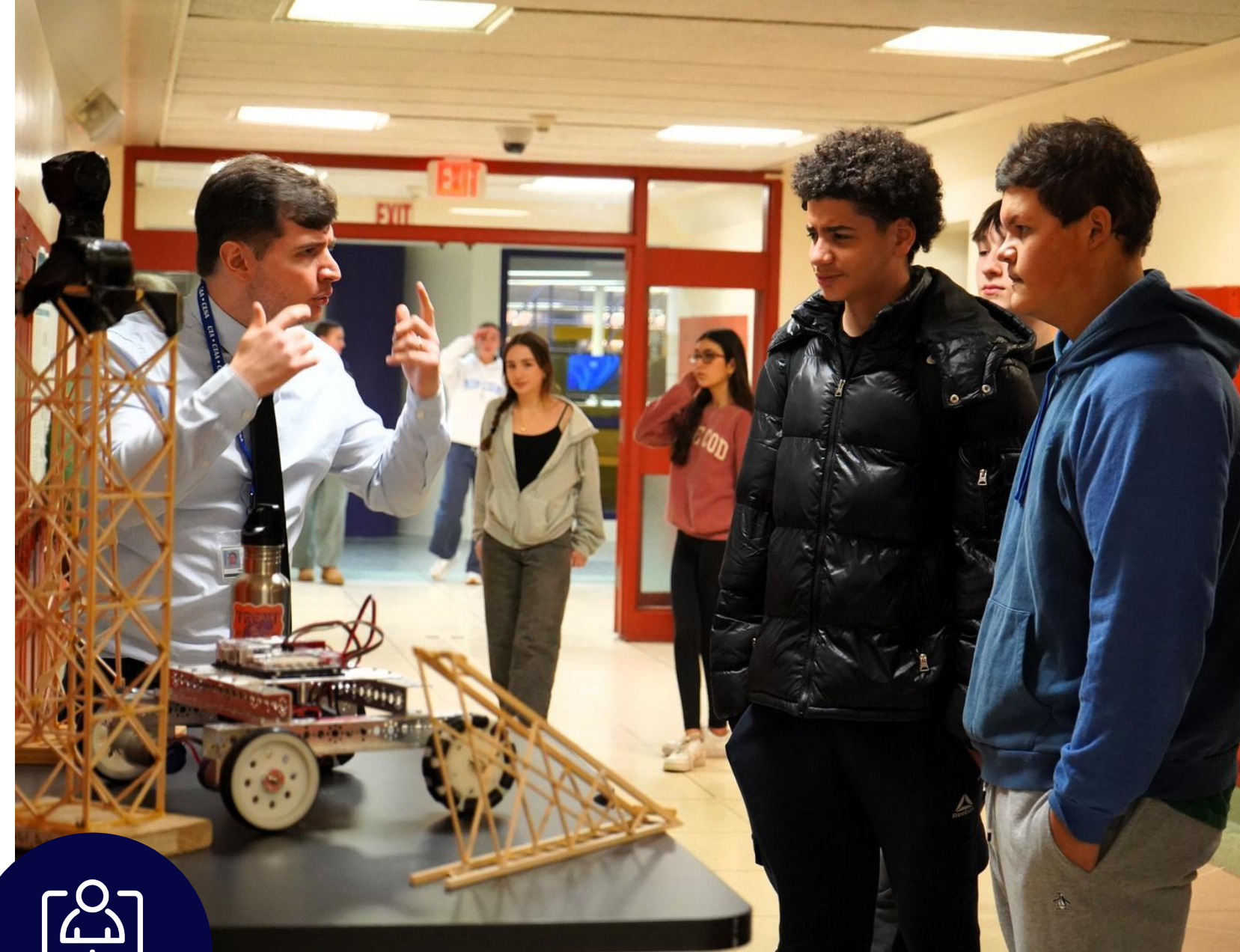
Developing budget priorities for the CCSD involves a multifaceted approach. Key considerations include:

- **Student Needs:** Prioritizing programs that directly support student learning.
- **Educational Excellence:** Investing in professional development for teachers, ensuring access to cutting-edge technology and resources.
- **School Safety:** Maintaining a safe and secure learning environment.
- **Fiscal Responsibility:** Balancing the need for quality education with responsible spending.



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About Us

The Clarkstown Central School District is where students become well-rounded, critical thinkers who are able to communicate effectively and become responsible, ethical, contributing members of a global society. As lifelong learners, students will be able to use their respective talents and skills to collaborate, innovate and positively change their community and the world.



Definition

How is the CCSD Budget Developed?

Budget Development

In New York State, school district budget development typically follows a year-long timeline. Key stages include:



- Needs Assessment & Planning: Early in the year, districts analyze student needs, review past performance, and identify potential budget priorities.
- Budget Development: Throughout the year, district officials work on developing the proposed budget, considering factors like enrollment, staffing, and state aid projections.
- Public Hearings & Input: Public hearings are held to allow community members and taxpayers to review the budget and provide feedback.
- Budget Vote & Election: The budget is put to a vote by district residents, usually in May. If the budget fails, a revised budget may be presented for a revote.
- Budget Adoption & Implementation: If the budget passes, it is adopted by the school board and implemented for the upcoming school year.



Key Takeaways ThoughtExchange

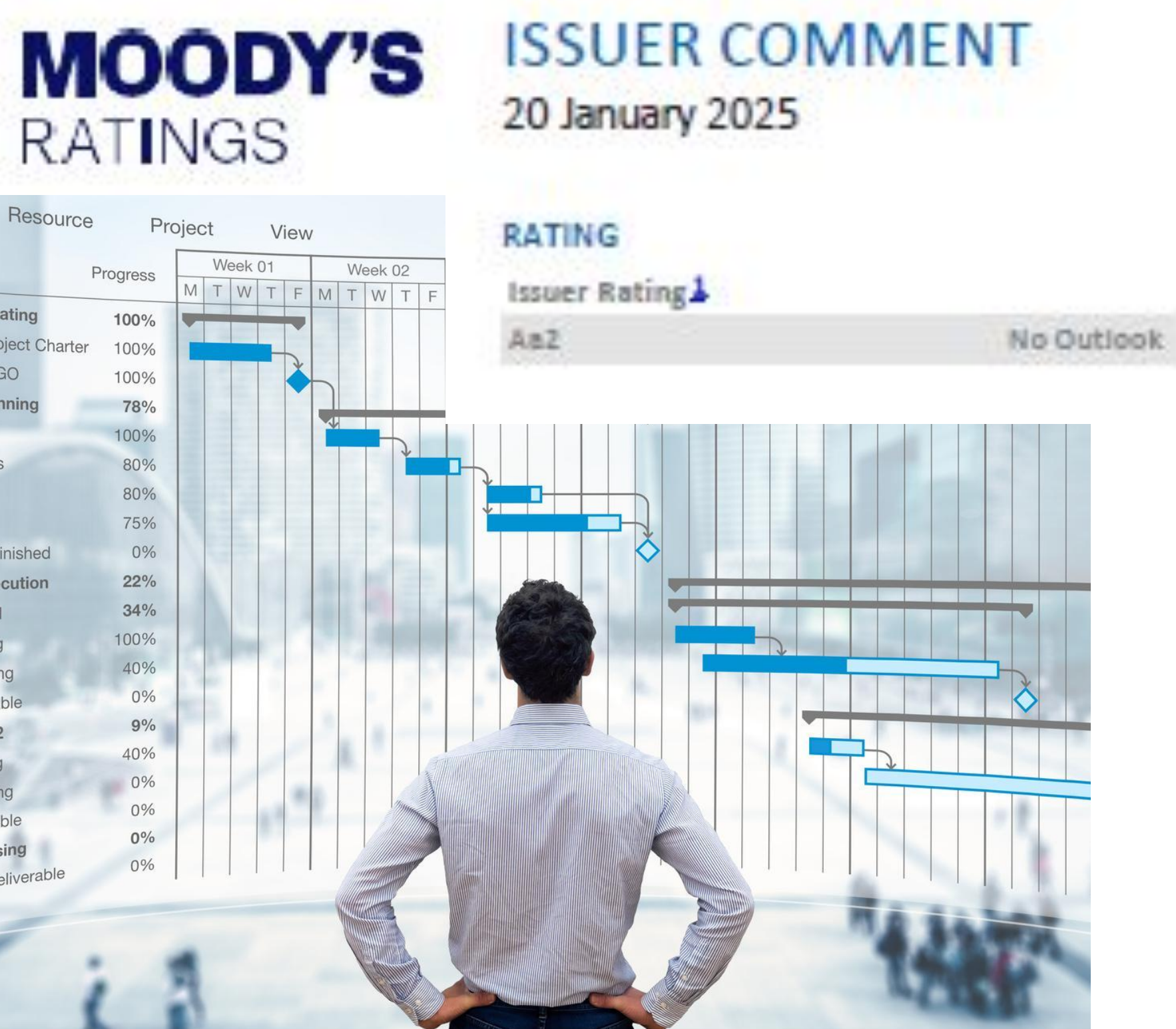
Teachers and administrators should assess students' learning styles and communicate their potential.



There is a focus on enhancing reading and writing skills to help students excel beyond average levels.

The need for individualized learning approaches to ensure each student is happy and engaged.

Understanding the CCSD Financial Position



Clarkstown Central School District, NY

Update to credit metrics

Issuer profile

Clarkstown Central School District is located in Rockland County in the western Hudson Valley region of southeastern New York. The district is headquartered in the City of New City, approximately 25 miles north of New York City.

Key indicators

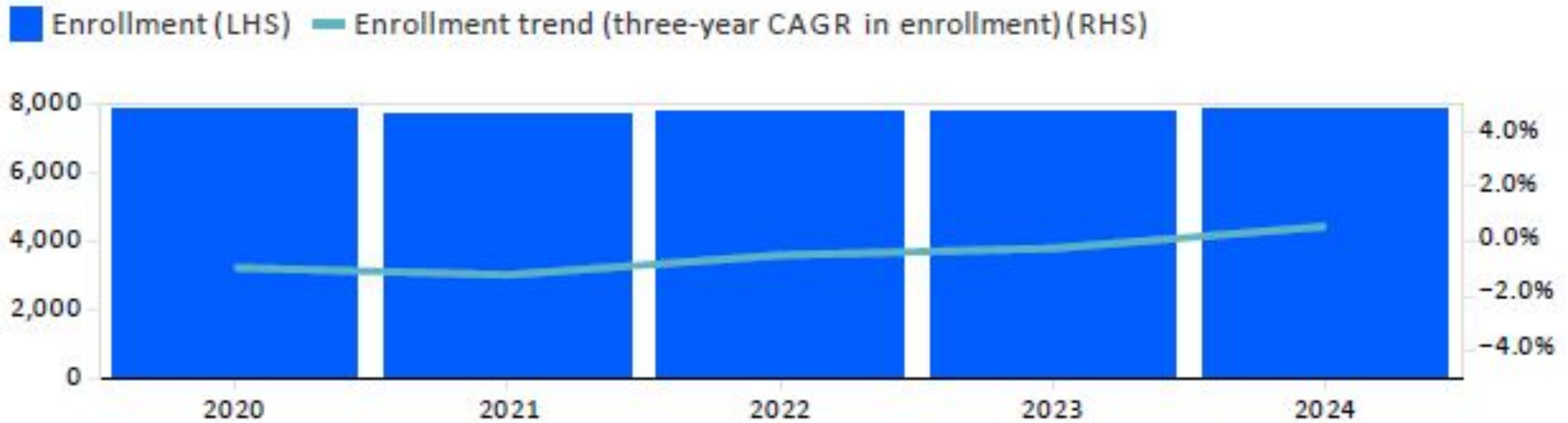
Exhibit 1
Clarkstown Central School District, NY

	2021	2022	2023	2024 As Medians	
Economy					
Resident income	185.1%	186.8%	184.8%	N/A	118.5%
Full value (\$000)	\$9,042,491	\$9,082,208	\$10,209,594	\$11,370,449	\$4,184,901
Population	49,484	49,242	49,783	N/A	32,217
Full value per capita	\$182,736	\$184,440	\$205,082	N/A	\$123,578
Enrollment	7,692	7,764	7,745	7,804	4,143
Enrollment trend	-1.3%	-0.6%	-0.3%	0.5%	-1.0%
Financial performance					
Operating revenue (\$000)	\$211,009	\$219,730	\$231,777	\$247,859	\$76,434
Available fund balance (\$000)	\$18,946	\$19,633	\$21,871	\$29,242	\$21,177
Net cash (\$000)	\$45,025	\$51,935	\$51,552	\$58,240	\$26,033
Available fund balance ratio	9.0%	8.9%	9.4%	11.8%	29.2%
Net cash ratio	21.3%	23.6%	22.2%	23.5%	35.9%
Leverage					
Debt (\$000)	\$44,768	\$42,045	\$34,518	\$30,918	\$52,318
ANPL (\$000)	\$529,586	\$397,281	\$301,442	\$238,992	\$107,625
OPEB (\$000)	\$209,987	\$222,656	\$242,426	\$255,690	\$8,874
Long-term liabilities ratio	371.7%	301.3%	249.5%	212.1%	301.4%
Implied debt service (\$000)	\$3,720	\$3,140	\$2,936	\$2,398	\$3,696
Pension tread water (\$000)	\$13,880	\$4,396	\$12,371	\$13,334	\$1,705
OPEB contributions (\$000)	\$6,435	\$6,537	\$7,251	\$8,668	\$363
Fixed-costs ratio	11.4%	6.4%	9.7%	9.8%	9.8%

Rating Factors

Economy

Exhibit 2
Enrollment



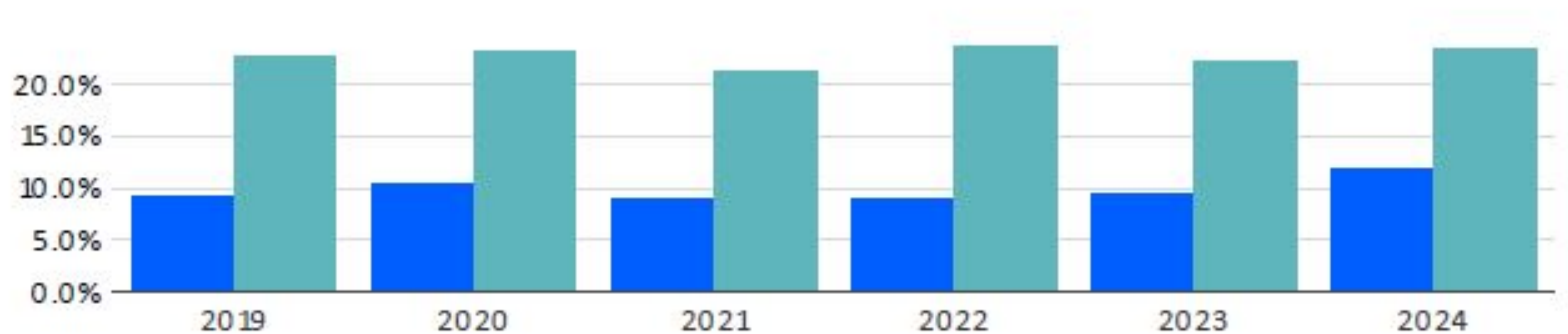
Source: Moody's Ratings

Rating Factors

Financial performance

Exhibit 3
Financial Trends

■ Fund Balance as a % of Revenues ■ Cash Balance as a % of Revenues



Source: Moody's Ratings

Rating Factors

Leverage

Exhibit 4
Fixed costs components

■ Clarkstown Central School District, NY ■ Aa2 Median



Source: Moody's Ratings

2025-2026 NYS Executive Budget Proposal



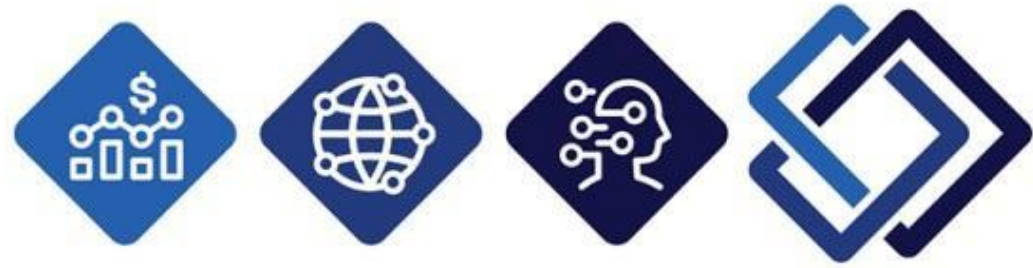
2024-2025 Base Year Aids:		2025-2026 Base Year Aids:	
Foundation Aid	46,833,453		51,075,247
Full Day K Conversion	0		0
Universal Pre-Kindergarten	2,536,242		4,215,670
BOCES	3,000,419		2,615,223
Special Services	0		0
High Cost Excess Cost	1,641,593		1,391,801
Private Excess Cost	475,940		462,150
Hardware & Technology	96,483		95,961
Software, Library, Textbook	658,800		661,004
Transportation Including Summer	5,785,178		5,433,852
Building + Building Reorg Incent	1,860,459		1,843,716
Operating Reorg Incentive	0		0
Charter School Transitional	0		0
Academic Enhancement	0		0
High Tax Aid	1,129,414		1,129,414
Supplemental Pub Excess Cost	0		0
Total	64,017,981		68,924,038

\$ Change 25-26 Minus 24-25: 4, 241,794

% Change Total Aid: 7.66

\$ Change Foundation Aid: 4,241,794

% Change Foundation Aid: 9.06



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Thank You

For Sharing Your Budget Priorities

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