



2025-2026

Superintendent's¹ Proposed Budget

April 10, 2025

Budget Roadmap

September

Develop preliminary assumptions & forecasts



December

Budget discussions & development



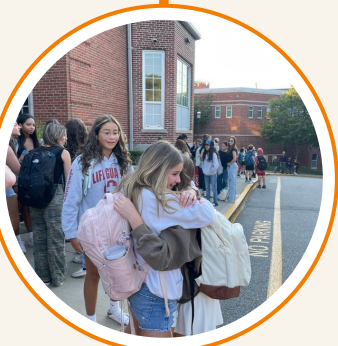
November

Meet with budget builders & distribute budget worksheets



October

Begin budget development calendar, debt & other revenue/expenditure projections



February

Budget work session & presentation
NYSTRSECR rate is released
Spending Moratorium



March

Submit allowable tax levy to OSC
Budget Presentations & Bus propositions



January

Initial budget presentations
Governor's executive budget (tentative)



April

Governor's budget state aid secured
BOE Budget adoption & PTRC submission



May 8

BOE public budget hearing at CHHS 7:30 p.m.



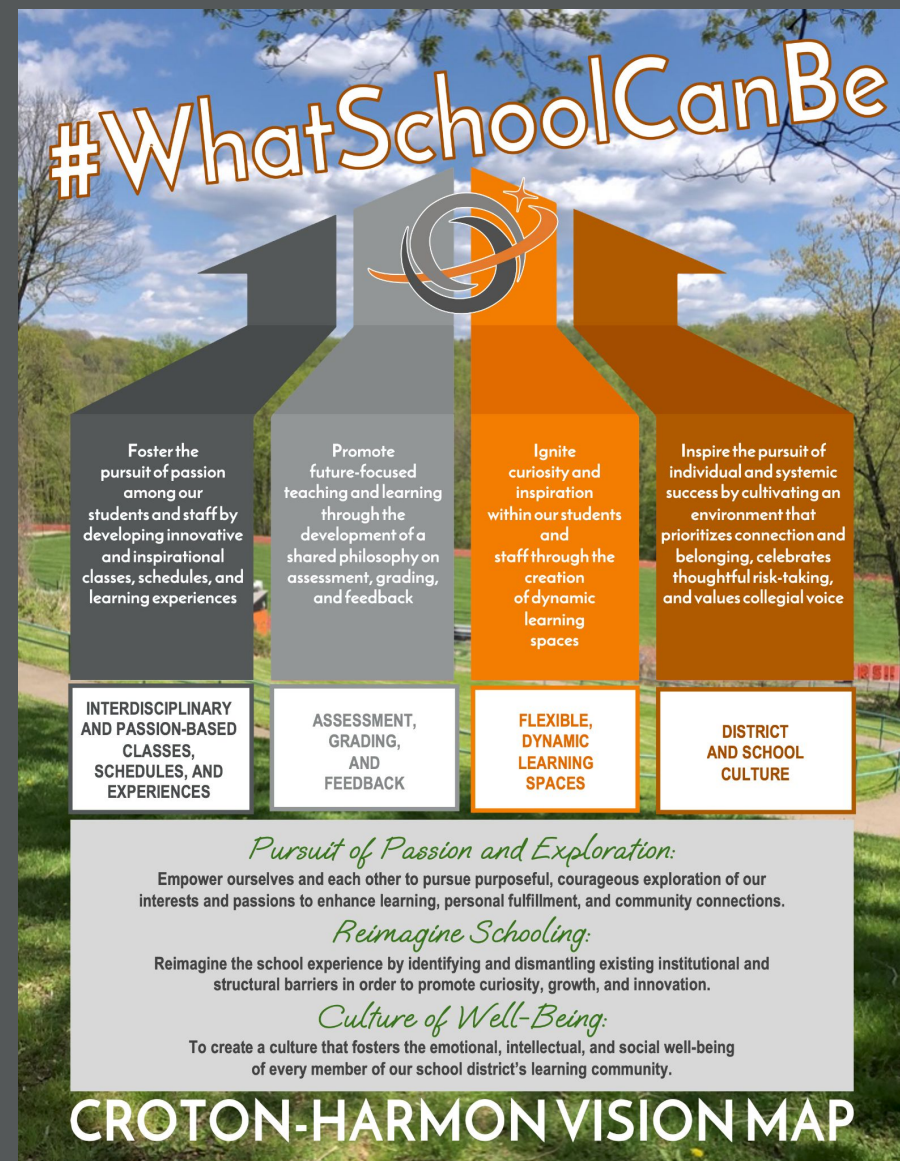
School Board Election & Budget Vote

May 20, 2025

from 6:00 a.m. to 9:00 p.m.
at Croton-Harmon High School
36 Old Post Road South



BUDGET & VISION MAP ALIGNMENT



VISION STATEMENT

"All members of the Croton-Harmon learning community will demonstrate an enduring curiosity, engage in the pursuit of inspiration, and develop the habits of mind to promote personal growth and the well-being of society."

VISION MAP PRIORITIES

INTERDISCIPLINARY AND PASSION-BASED CLASSES, SCHEDULES, AND EXPERIENCES

Foster the pursuit of passion among our students and staff by developing innovative and inspirational classes, schedules, and learning experiences.

ASSESSMENT, GRADING, AND FEEDBACK

Promote future-focused teaching and learning through the development of a shared philosophy on assessment, grading, and feedback.

FLEXIBLE, DYNAMIC LEARNING SPACES

Ignite curiosity and inspiration within our students and staff through the creation of dynamic learning spaces.

DISTRICT AND SCHOOL CULTURE

Inspire the pursuit of individual and systemic success by cultivating an environment that prioritizes connection and belonging, celebrates thoughtful risk-taking, and values collegial voice.



District Goals

Class Design

- ✦ Develop and pilot passion-based and/or interdisciplinary class in all schools

Master Schedule and Calendar

- ✦ Ensure student access to interdisciplinary class offerings and learning experiences
- ✦ Increase student interaction across grade levels

Grading and Assessment Systems

- ✦ Develop and implement an assessment and feedback system informed by research and guided by a shared philosophy





CONTINUING OUR LONG-TERM VISION:
Making Systemic Change
NOT JUST INCREMENTAL CHANGE



Genuine interdisciplinary learning: The district has embraced educational experiences that break down traditional subject boundaries, giving students the opportunity to engage in meaningful, cross-disciplinary classes and lessons.

An innovative professional culture: The district has cultivated an environment that encourages thoughtful risk-taking, reflection, and a continuous pursuit of excellence.

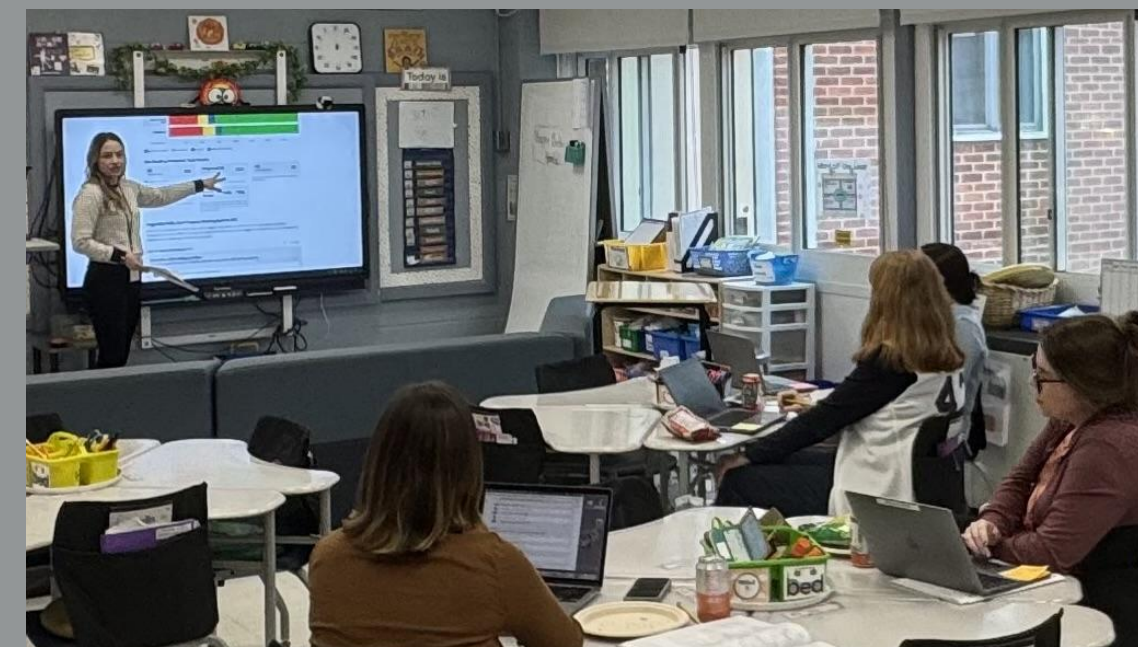
Uplifting faculty-to-faculty collaboration: Teachers have increasingly come together as creative partners, exchanging ideas and strategies that enhance student learning and foster a shared sense of community.

Enhancements to Support our Vision

- ✦ One (1) English teacher at CHHS, which enables the High School to offer a significant number of innovative new interdisciplinary core courses
- ✦ One (1) School Counselor at CHHS to respond to the increasingly complex academic and social emotional realities of our High School students

Enhancements to Support our Vision

- ✦ One (1) Clinical Staff Member (School Psychologist or Counselor) at CET to strengthen our support system for our youngest Tigers
- ✦ One (1) Instructional Coach position at PVC, completing our successful pedagogical coaching model district-wide



Enhancements to Support our Vision - Technology



**Increased
Technician support**



**Increased
Bandwidth**



**Shift to mobile devices from
desktop computers**



**Display Upgrades for
more than 20 classrooms**



**Switch & Battery upgrades
at PVC and CET**



**Teacher Device
Upgrades**



**iPads for students
Grade 3 & Grade 8**

Enhancements to Support our Vision - Athletics

- ✦ Spencer field complex - more games under the lights.
- ✦ New scoreboards and shot clocks in CHHS gym.
- ✦ Intramural sport offerings to keep kids playing sports
- ✦ Additional unified sports offerings.
- ✦ Additional Hudl cameras to cover CET upper, softball, baseball fields, and gym endlines.

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2025-2026 Budget Overview



2025-26 Budget Events



January 9th - Budget Preview



February 13th - Budget Revenue Update



**February 27th - General Support,
Operations & Propositions**



**March 13th - Vision Map,
Technology & Athletics**



**March 27th - Building-Level and Pupil Personnel
Budgets, and Propositions**



**April 10th - Superintendent's Proposed Budget &
BOE 2025-2026 Budget Adoption**



**April 22nd - BOCES Budget Vote &
Property Tax Report Card Adoption**



May 8th - Public Budget Hearing



**May 20th - Annual Vote - Budget & Trustee
Elections @CHHS (6:00 a.m. - 9:00 p.m.)**

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New York State Budget

Update: Budget Delayed...



The NYS Budget was due Monday, April 1

- *Fourth Budget Extender Issued on Tuesday to Maintain National Guard and State Operations*
- *State Aid Projections based on Executive Budget Proposal*
- *Negotiations Continue with No Indication of Settlement Date*

Revenue Budget Overview

Description	2024-25 Budgeted	2025-26 Projected	\$Δ in Revenue
Pymts in Lieu of Taxes	\$70,000	\$44,702	-\$25,298
County Sales Tax	\$925,000	\$975,000	\$50,000
Interest & Earnings	\$250,000	\$300,000	\$50,000
Other Revenue	\$212,000	\$356,500	\$144,500
Total Non-State/Federal Aid	\$1,457,000	\$1,676,202	\$219,202
State Aid	\$9,361,812	\$10,231,661	\$869,849
Total State Aid	\$9,361,812	\$10,231,661	\$869,849
Appropriated Fund Balance	\$2,917,126	\$2,465,615	-\$451,511
Appropriated Reserves:	15		
<i>Employees' Retirement Reserve</i>	\$400,000	\$200,000	-\$200,000
<i>Teachers' Retirement Reserve</i>	\$200,000	\$200,000	\$0
<i>Tax Certiorari Reserve</i>	\$0	\$800,000	\$800,000
<i>Workers' Compensation Reserve</i>	\$200,000	\$0	-\$200,000
Designated FB & Reserves	\$3,717,126	\$3,665,615	-\$51,511
Allowable Tax Levy	\$44,262,369	\$45,422,572	\$1,160,203
Total Revenue Budget	\$58,798,307	\$60,996,050	\$2,197,743

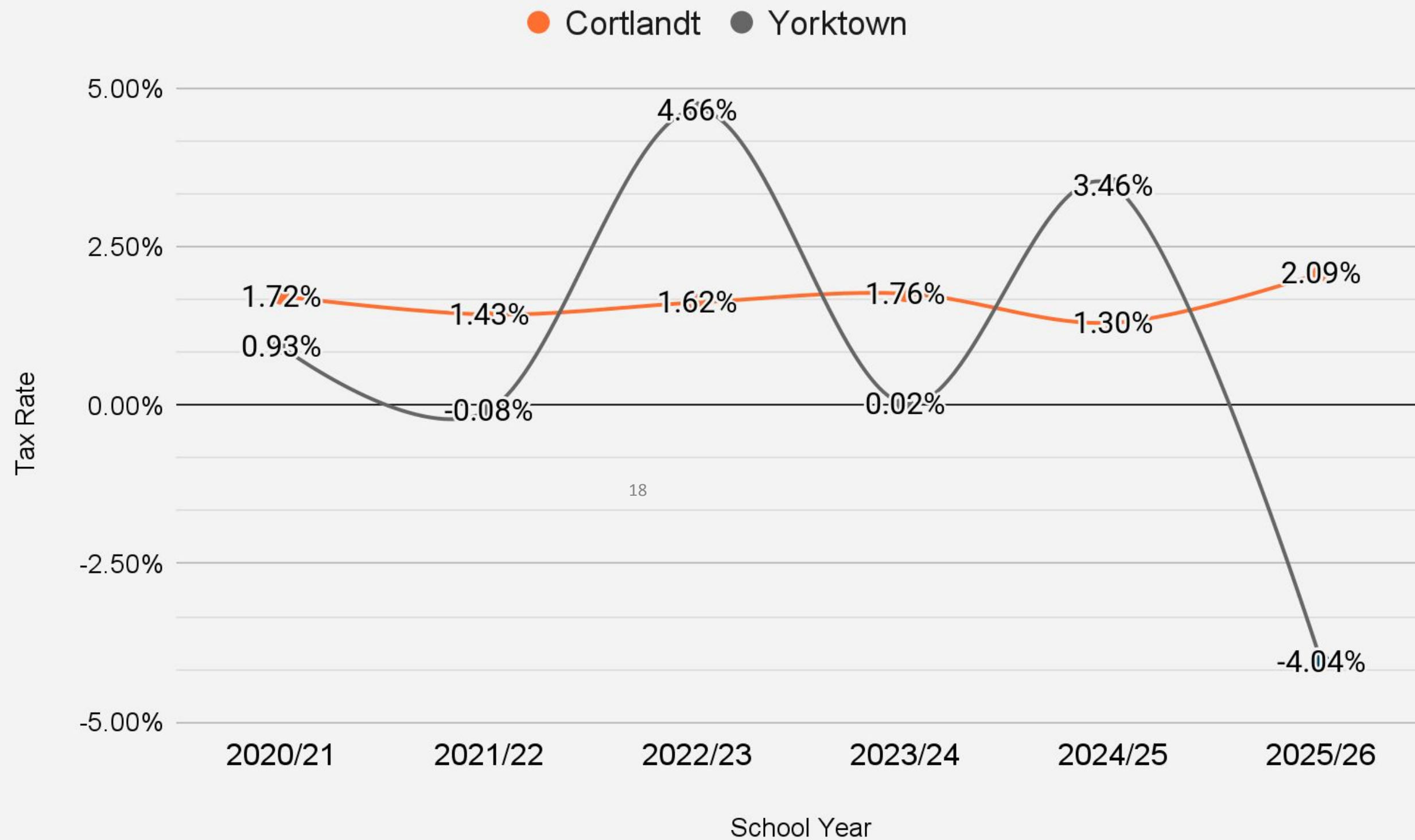
Anticipated State Aid

Description	2024-25 Budgeted	2025-26 Projected	Change
Basic Formula			
<i>Foundation</i>	\$5,179,838	\$5,283,434	\$103,596
<i>Transportation</i>	\$1,187,345	\$1,251,748	\$64,403
<i>Public Excess Cost</i>	\$3,952	\$3,952	\$0
<i>High Tax</i>	\$100,000	\$100,000	\$0
<i>High Cost Excess Cost</i>	\$87,019	\$87,210	\$191
<i>Private Excess Cost</i>	\$147,259	\$118,931	-\$28,328
<i>Building (Based on District Projections)</i>	\$1,805,789	\$2,603,099	\$797,310
BOCES	\$708,609	\$642,609	-\$66,000
Hardware & Technology	\$12,742	\$13,045	\$303
Software, Library & Textbook	\$129,259	\$127,633	-\$1,626
Total State Aid	\$9,361,812	\$10,231,661	\$869,849

2025-26 Allowable Tax Levy

Croton-Harmon UFSD 2025-26 Property Tax Cap Calculation		
A	PRIOR YEAR Approved Actual Tax Levy (24-25)	\$44,262,369
B	Tax Base Growth Factor (TBD by ORPS-min of 1.0)	1.0040
C	Product of A * B	\$44,439,418
D	Base Year PILOTS	\$70,000
E	Total of C + D	\$44,509,418
F	Base Year Capital Exclusion	(\$2,714,309)
G	Difference of E - F	\$41,795,110
H	Allowable Levy Growth Factor (lesser of 2% or 4.12% CPI)	1.02
I	Product of G * H	\$42,631,012
J	Current Year PILOTS	(\$44,702)
K	BASE LEVY (prior year adjusted--difference of I & J)	\$42,586,310
L	Current Year Capital Exclusion ¹⁷	\$2,836,262
M	Current Year Pension Expense over 2% rate increase	-
N	Eligible Prior Year Carryover	-
O	Tax Levy Limit Adjusted for Exclusions (Sum of K, L, M & N)	\$45,422,572
P	Total Tax Levy Revenue Increase	\$1,160,203
Q	Total Tax Levy Allowable Percentage Increase	2.62%

Tax Rate History and Projection



Reserves

Reserves	Anticipated 6/30/2025	% of Reserve	Balance 6/30/2024	Balance 6/30/2023
Capital Reserves (2013, 2016, & 2022)	9,162,020	52.1%	9,837,037	9,779,325
Employee Benefit Accrued Liability Reserve	542,032	3.1%	518,221	508,091
Repair Reserve	262,381	1.5%	250,750	103,642
Reserve For Accrued Liability	1,226,767	7.0%	981,498	953,479
Reserve for Retirement Contribution	1,654,585	9.4%	1,581,237	1,500,733
Reserve for Tax Certiorari	1,938,317	11.0%	2,617,021	2,484,154
Reserve for TRS Contribution	2,171,618	12.3%	1,861,339	1,575,600
Unemployment Insurance Reserve	225,467	1.3%	215,472	204,502
Workers' Compensation Reserve	407,793	2.3%	387,445	557,537
Total Reserves	\$17,590,982	100.0%	\$18,250,020	\$17,667,063

Expense Budget Overview (by Function)

Description	2025-26 Proposed Budget	2024-25 Adopted Budget	Dollar Change	Percent Change
Board of Education	89,175	90,532		
Central Administration	374,153	374,194		
Finance (Auditing, Fiscal Agent, Treasurer)	915,009	891,965		
Legal, Personnel, Public Information Services	686,089	694,863		
Operations & Maintenance	5,649,561	5,472,771		
Property Assessments, Insurance, BOCES Admin	836,246	737,164		
Total General Support	8,550,233	8,261,489	288,744	3.50%
Instruction, Administration and Improvement	2,249,985	2,153,373		
Teaching - Regular School	16,325,297	16,529,143		
Programs for Students w/Disabilities & Career & Tech	6,620,223	6,560,600		
Instructional Media, Instruction & Special Schools	2,375,395	2,178,456		
School Counseling, Health, Psych. & Social Work Services	2,144,551	1,972,275		
Co-Curricular Activities - Regular School	301,292	310,737		
Interscholastic Athletics - Regular School	1,268,315	1,180,989		
Total Instruction	31,285,058	30,885,573	399,485	1.29%
Pupil Transportation	3,272,266	3,137,902		
Total Pupil Transportation	3,272,266	3,137,902	134,364	4.28%
Employee Benefits	12,205,141	11,780,217		
Debt Service	5,573,352	4,623,126		
Other Financing Uses	110,000	110,000		
Benefits, Debt Service & Interfund Transfers	17,888,493	16,513,343	1,375,150	8.33%
Total Budget	60,996,050	58,798,307	2,197,743	3.74%

Expense Budget Overview (By Object)

	2025-26 Proposed Budget	2024-25 Adopted Budget	Dollar Change	Percent Change
Salaries	31,597,747	30,866,155	731,592	2.37%
Benefits	12,205,141	11,780,217	424,924	3.61%
TOTAL SALARIES & BENEFITS	43,802,888	42,646,372	1,156,516	2.71%
Equipment & Capital Outlay	236,000	166,000	70,000	42.17%
Contractual, Supplies and Other	11,273,810	11,252,809	21,001	0.19%
Debt Service Principal & Interest	5,573,352	4,623,126	950,226	20.55%
Interfund Transfers	110,000	110,000	0	0.00%
TOTAL OTHER EXPENDITURES	17,193,162	16,151,935	1,041,227	6.45%
Total Expenditures	60,996,050	58,798,307	2,197,743	3.74%

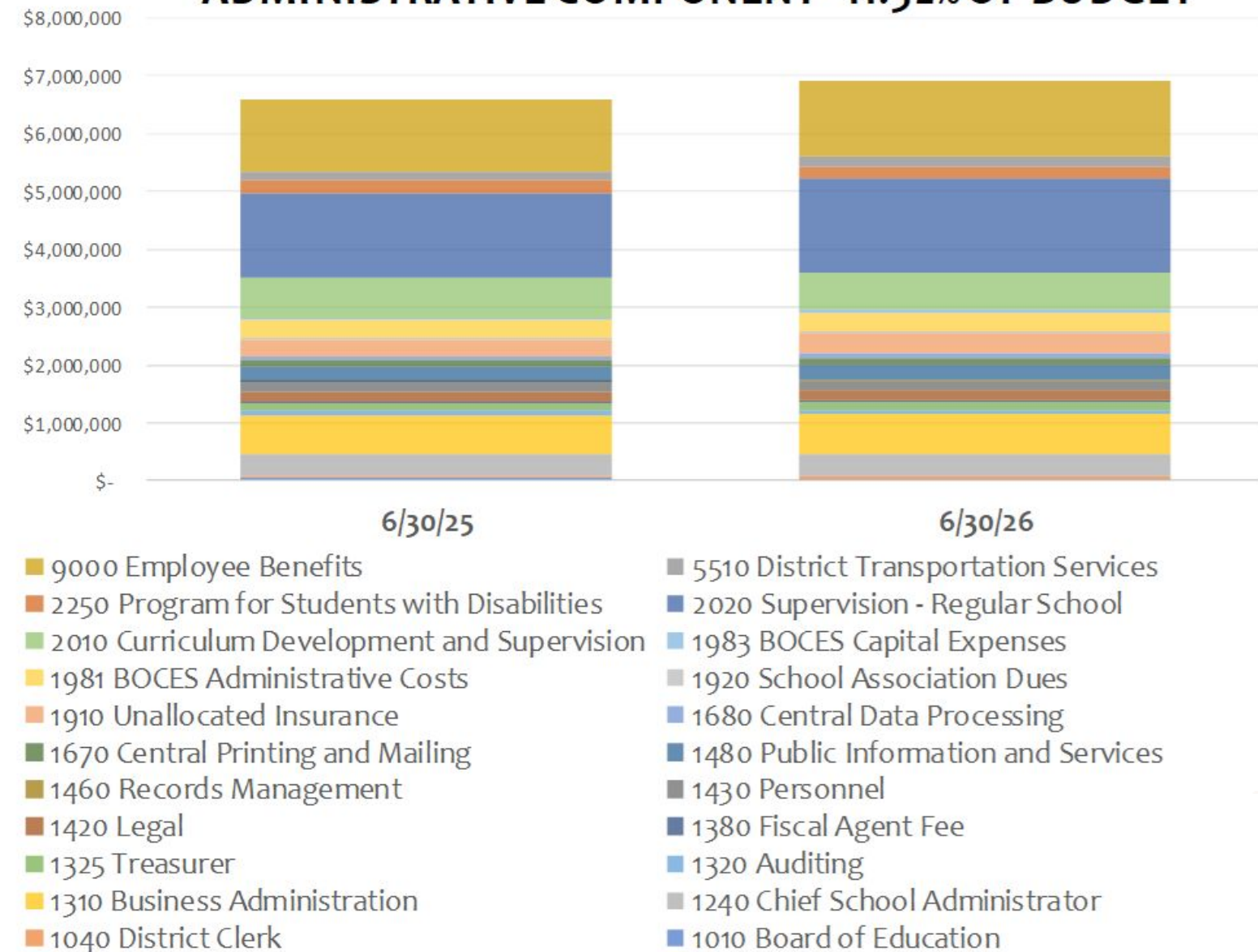
Three-Part Budget

Administrative Component

The Administrative Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/25	6/30/26
1010 Board of Education	\$ 42,532	\$ 40,175
1040 District Clerk	\$ 48,000	\$ 49,000
1240 Chief School Administrator	\$ 374,194	\$ 374,153
1310 Business Administration	\$ 673,990	\$ 685,894
1320 Auditing	\$ 72,750	\$ 74,780
1325 Treasurer	\$ 123,390	\$ 126,400
1380 Fiscal Agent Fee	\$ 21,835	\$ 27,935
1420 Legal	\$ 170,277	\$ 177,330
1430 Personnel	\$ 178,985	\$ 168,636
1460 Records Management	\$ 9,391	\$ 6,544
1480 Public Information and Services	\$ 265,062	\$ 259,484
1670 Central Printing and Mailing	\$ 110,500	\$ 124,975
1680 Central Data Processing	\$ 61,631	\$ 74,177
1910 Unallocated Insurance	\$ 280,842	\$ 372,300
1920 School Association Dues	\$ 21,000	\$ 21,000
1981 BOCES Administrative Costs	\$ 320,338	\$ 329,316
1983 BOCES Capital Expenses	\$ 44,909	\$ 48,630
2010 Curriculum Development and Supervision	\$ 700,832	\$ 622,692
2020 Supervision - Regular School	\$ 1,452,541	\$ 1,627,293
2250 Program for Students with Disabilities	\$ 209,555	\$ 228,400
5510 District Transportation Services	\$ 141,471	\$ 147,782
9000 Employee Benefits	\$ 1,264,043	\$ 1,317,948
Total:	\$ 6,588,068	\$ 6,904,844
Administrative Percent:	11.20%	11.32%

ADMINISTRATIVE COMPONENT - 11.32% OF BUDGET

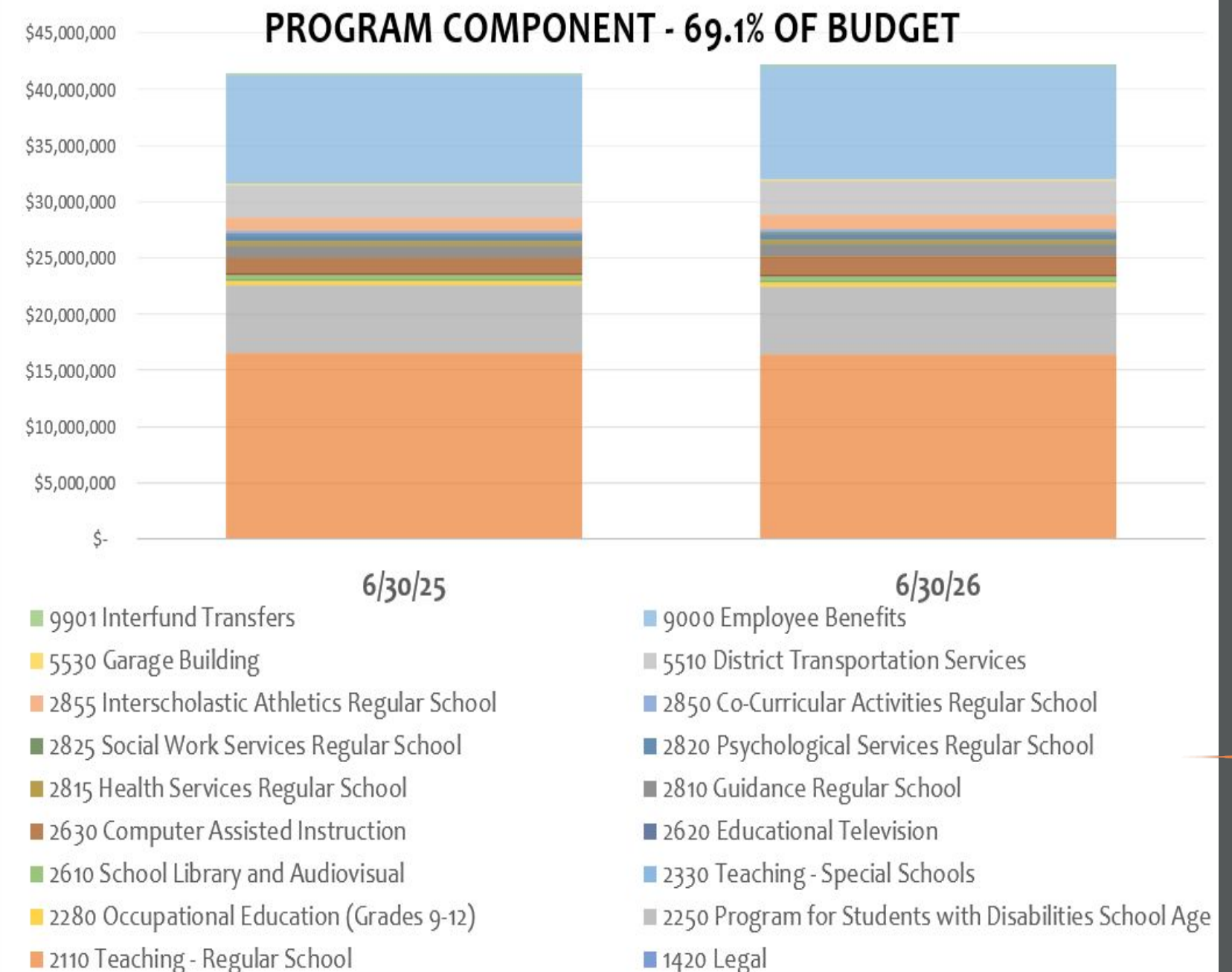


Three-Part Budget

Program Component

The Program Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/25	6/30/26
1420 Legal	\$ 53,645	\$ 55,867
2110 Teaching - Regular School	\$ 16,529,143	\$ 16,325,297
2250 Program for Students with Disabilities School Age	\$ 5,981,989	\$ 6,020,495
2280 Occupational Education (Grades 9-12)	\$ 369,056	\$ 371,328
2330 Teaching - Special Schools	\$ 38,050	\$ 33,050
2610 School Library and Audiovisual	\$ 552,315	\$ 556,883
2620 Educational Television	\$ 25,377	\$ 13,982
2630 Computer Assisted Instruction	\$ 1,562,714	\$ 1,771,480
2810 Guidance Regular School	\$ 960,720	\$ 1,063,015
2815 Health Services Regular School	\$ 391,286	\$ 400,016
2820 Psychological Services Regular School	\$ 519,163	\$ 561,716
2825 Social Work Services Regular School	\$ 101,106	\$ 119,804
2850 Co-Curricular Activities Regular School	\$ 310,737	\$ 301,292
2855 Interscholastic Athletics Regular School	\$ 1,180,989	\$ 1,268,315
5510 District Transportation Services	\$ 2,892,255	\$ 3,020,308
5530 Garage Building	\$ 104,176	\$ 104,176
9000 Employee Benefits	\$ 9,717,953	\$ 10,056,160
9901 Interfund Transfers	\$ 110,000	\$ 110,000
Total:	\$ 41,400,674	\$ 42,153,184
Program Percent:	70.4%	69.1%



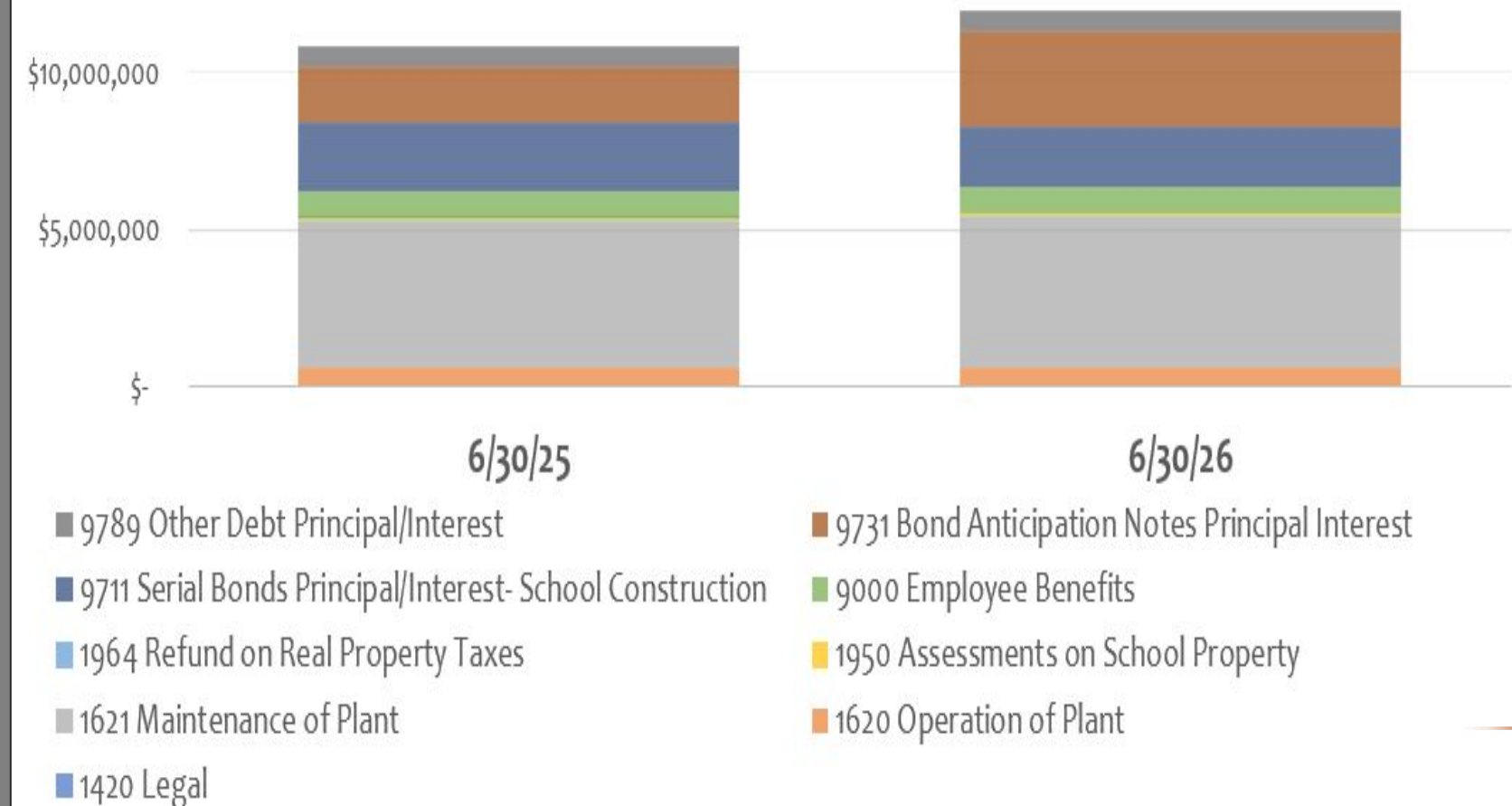
Three-Part Budget

Capital Component

The Capital Component includes Expenses from the Functions listed below. Several Functions maybe prorated, and appear in other Component cost areas.

Function	6/30/25	6/30/26
1420 Legal	\$ 17,503	\$ 18,228
1620 Operation of Plant	\$ 582,354	\$ 559,648
1621 Maintenance of Plant	\$ 4,718,286	\$ 4,890,761
1950 Assessments on School Property	\$ 65,000	\$ 65,000
1964 Refund on Real Property Taxes	\$ 5,075	\$ -
9000 Employee Benefits	\$ 798,221	\$ 831,032
9711 Serial Bonds Principal/Interest- School Construction	\$ 2,264,400	\$ 1,927,900 ²⁴
9731 Bond Anticipation Notes Principal Interest	\$ 1,762,291	\$ 3,049,017
9789 Other Debt Principal/Interest	\$ 596,435	\$ 596,435
Total:	\$ 10,809,565	\$ 11,938,022
Capital Percentage:	18.4%	19.6%

CAPITAL COMPONENT - 19.6% OF BUDGET



Budget Drivers

Major Impact Factors

Revenue Budget:

- Anticipated Increase in Building Aid & Transportation Aid
- 2% Increase to Foundation Aid and Save-Harmless Status Preserved
- Decrease to BOCES Aid
- Stable County Sales Tax & Interest Earnings

Expense Budget:

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- Salaries & Increased Teaching Staff
- Benefit Cost Increases (TRS/ERS, Health, FICA)
- Technology & Infrastructure Upgrade Costs
- Debt Service Increase
- Property/Casualty Insurance
- Inflation Impact on Goods and Services

On the Ballot for May 20, 2025



Proposition 1: 2025-2026 Budget - \$60,996,050



Proposition 2: Vehicle Proposition



Proposition 3: Croton²⁶ Library Levy- \$985,392



Trustee Elections: Two (2) Candidate Positions

Vehicle Proposition



a) Electric School Bus

- One 66-passenger electric bus for \$495,000
- Funded by:
 - \$220,500 grant from NYSERDA
 - \$274,500 from the District's Vehicle Capital Reserve Fund

b) Gas/Diesel Buses and Hybrid SUVs

- Two 20-30 passenger gas/diesel buses
- Two hybrid SUVs
- Total cost: \$385,000
- Funded through the 2024-2025 general fund appropriations

No Tax Impact or Borrowing Required



2025-26 Budget Overview

Proposed Budget
\$60,996,050

Proposed Tax Levy
\$45,422,572

Tax Levy ↑ 2.62%

Within the Allowable Tax Levy

Voter Information & BOE Election

To vote in the Croton-Harmon School District's Annual Budget Vote/Election on May 20, 2025, you must be a registered voter.

Eligibility:

- U.S. citizen
- At least 18 years old by May 20, 2025
- Resident of the district for 30+ days before May 20, 2025
- Registered with the school district or county board of elections
- Last day to register: May 15, 2025.
- Register in person at the District Office (M-F, 8 a.m. - 4 p.m.) or on April 22, 2025, from 4 p.m. - 7 p.m.
- Absentee and Early Voting applications due by May 13, 2025 (for mailed ballots) or May 19, 2025 (for in-person pickup).
- Absentee/Early ballots must be received by May 20, 2025, 5:00 p.m.

Voter registration form available on the Board of Elections website.

**Candidate
Packets**
(due April 21, 2025)

- Two (2) School Board positions to be filled by election
- English & Spanish packets available on the [CHUFSD website](#)
- Includes:
 - Petition Instructions for Nomination of Candidates
 - Nominating Petition (25 signatures required)
 - Instructions for Filing of Expenditure Statements
 - Candidate's Statement of Expenditures
 - Guidelines for Campaigning

THANK YOU



Do you have questions about the 2025-2026 budget?

You can email your questions to:

Budget.Questions@chufsd.org



Q&A



April 2025

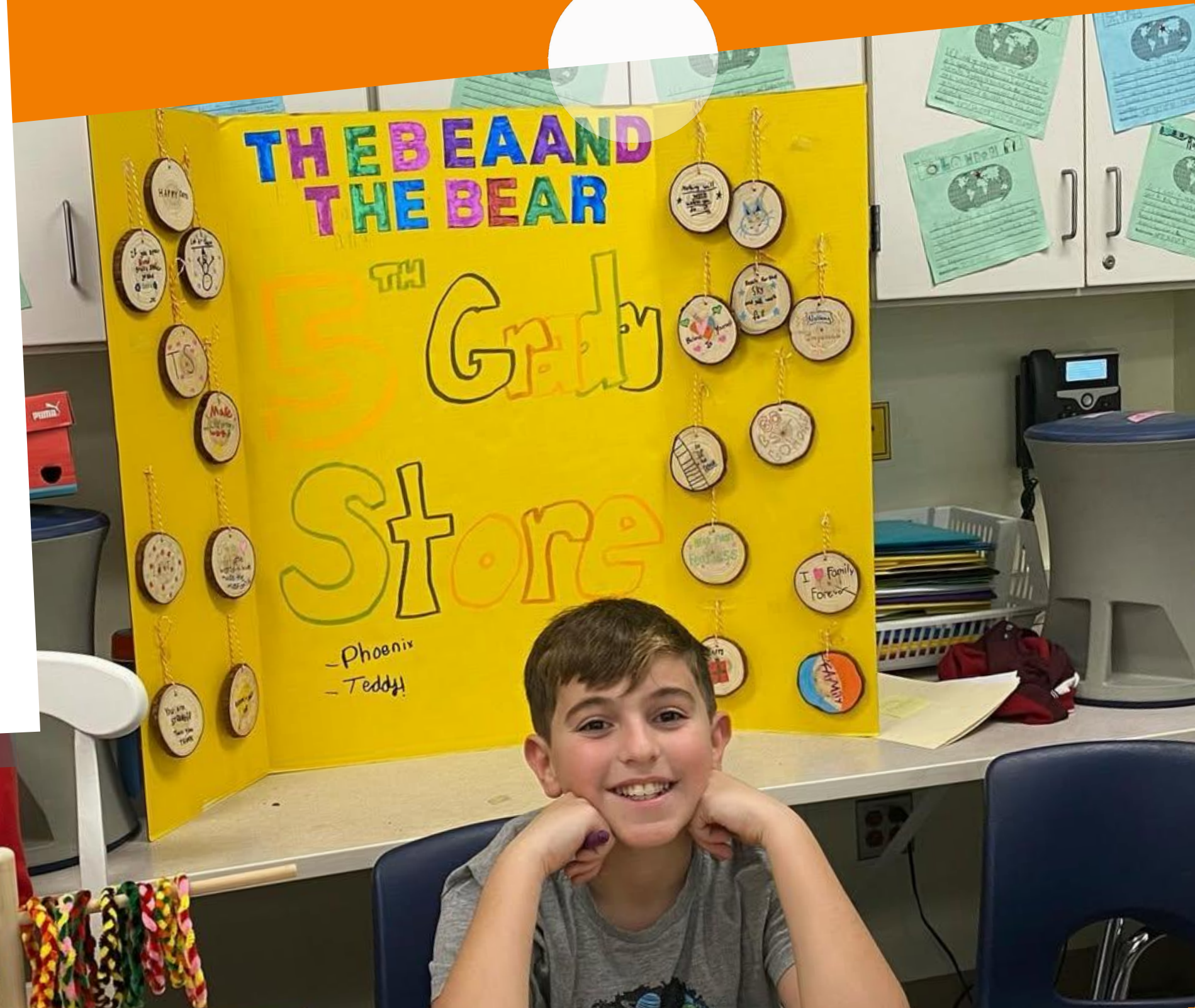
April 10, 2025


- *Superintendent's Proposed Budget*
- *BOE Budget Adoption*

April 22, 2025

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

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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*

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Vote
May 20th
@CHHS

Stay Connected

10 Gerstein Street, Croton-on-Hudson 914-271-4713 f t v TRANSLAT

 **Croton-Harmon**
What School Can Be

BOE Departments Staf

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VOTE

May 20th
CHHS
6am - 9pm

