



Carmel Central School District Budget Presentation

April 24, 2024



Mission and Vision

Mission:

The Carmel Central School District educates the whole student through partnerships to become lifelong learners in an ever-changing world.

Vision:

We embrace individuality, provide opportunities for students to discover and pursue their passions and ignite a desire to learn.



Budget Timeline



November 21, 2023

Present 2024-25 budget calendar and budget development procedures to the Board of Education.



December 5, 2023

Discussion of BOE budget timeline, presentations, priorities for the 2024-2025 budget at the Board of Education meeting.



January 23, 2024

Present District Demographic data, enrollment projections and vote and voter demographics at the Board of Education meeting.



January 2024

Conduct Community Budget Survey



January 23, 2024

Present 2024-25 budget challenges, unfunded and underfunded mandates, fund balance and reserves, use and impact of fund balance, tax levy, tax rate calculation, tax exempt properties, PILOTs, homes vs. industry, true value tax rate, debt service, and begin department presentations at the Board of Education meeting.

- Presentation about Technology (Interim Supt. & Interim Director)
- Presentation about Facilities & Transportation- (ASB & Directors)



Budget Timeline



January 23, 2024

Present 2024-25 preliminary budget forecast and budget assumptions with rolled over budget, tax levy and tax levy history, proposed budget considerations (ERS,TRS, contractual obligations, utilities, insurance, benefits), and per pupil expenditures at the Board of Education meeting.

- Presentation about Instructional areas- HS (ASI & Principals)



February 6, 2024

Present 2024-25 preliminary budget revenues and revenue sources, estimated maximum allowable tax levy, revenue sources with and without fund balance, tax levy options, contingency budget considerations and results of the January Community Budget Survey at the Board of Education meeting.

- Presentation about Instructional areas- MS & Elementary (ASI & Principals)
- Presentation about Athletics (Interim Supt. & AD)



February 15, 2024

Special BOE Meeting to conduct BOE business.



February 27, 2024

BUDGET WORKSHOP – Long Range Financial Analysis (Dr. Rick Timbs) and initial draft budget based on expected revenues and anticipated expenses.



Budget Timeline



March 12, 2024

Budget Discussion and Presentation at Board of Education Meeting.
Present 2024-25 draft budget expenditures and expected budget revenues, preliminary draft budget inclusions and exclusions, at the Board of Education meeting.

➤ Presentation about special education, ESL, & PPS (ASPP & Chairpersons)



March 14, 2024

Community Budget Forum.



March 18, 2024

Community Budget Forum.



March 19, 2024

Budget Discussion and Presentation at Board of Education Meeting.



March 26, 2024

Budget Discussion and Presentation at Board of Education Meeting.



Budget Timeline



March 28, 2024

Budget Discussion and Presentation at Board of Education Meeting.



April 10, 2024

Budget Discussion and Presentation at Board of Education Meeting.



April 16, 2024

Budget Discussion and Presentation at Board of Education Meeting.

April 24, 2024

Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card.

May 7, 2024

Budget Hearing.

May 21, 2024

Statewide Annual Meeting / Board Election / Budget Vote Day/Exit Poll



Community Engagement & Information

A screenshot of the Carmel Central School District website. The left side has a blue background with the district logo, the name 'Carmel Central School District', the tagline 'Cultivating Opportunities', and a row of icons for 'Directories & Who to Call', 'Microsoft 365', 'ClassLink', and 'eSchoolPlus'. A red arrow points from the 'eSchoolPlus' icon to a red circle at the bottom of the page containing the text 'Sign-up for Weekly E-Newsletters and District Alerts'. The right side of the screenshot shows a large photograph of a football field with a crowd of people, a 'SELECT LANGUAGE' button, and a search icon.



Budget Factors

1

- Underdelivered State Aid
- Anticipated Foundation Aid to at least align with inflation: 4.12% increase = \$1,077,529

2

- Expiration of COVID Relief Grant Funds (2021 – 2024)
- \$3.8M expired 9/30/23 and \$3.3M set to expire 9/30/24 (Monies applied to 21-22Sy; 22-23Sy; 23-24sy (least impact))

3

- Small Tax Levy Increases
- 2021-2022 = 0.05% 2022-2023 = 0.97% 2023-2024 = 1.86%

4

- Rising Cost of Inflation (Consumer Price Index)
- 2021-2022 = 1.23% 2022-2023 = 4.70% 2023-2024 = 8.00% 2024-2025 = 4.12%

5

- Contractual Obligation Increases
- 8 bargaining units with an average increase of 2%; Step increases range from 2% - 5.25%

6

- Reevaluation of the budget to correct for historic under budgeting in certain lines based on actual expenditures
- We are right sizing in terms of funds and staffing for next year.

7

- Increased Student Needs and Increased Student Learning Opportunities
- Classification rates for IEP/504; Special Education Programming; Diverse and Competitive Student Course Offerings



Current Budget Status and Preliminary Budget

Current 2023 -2024 school year budget:

\$140,949,698

Potential 2024 – 2025 school year budget with *max tax levy* at **3.52%** and **no** appropriated fund balance:

\$145,345,162

New Preliminary 2024 – 2025 school budget:

\$148,549,824

Expenditure gap of New Preliminary 2024 – 2025 budget and Potential 2024 – 2025 budget:

\$148,549,824 - \$145,345,162 = \$3,204,662



Revenue Sources - How the District is funded

Revenue – Source of income financing the operation of the school district.

- **NY State Aid - \$39,094,728 (UPDATED Projection for 2024 – 2025)**
- **Local Property Tax - \$104,970,634 (3.52% max tax levy)**
- **Appropriated Fund Balance – No appropriation for the 24/25 SY**
- **Miscellaneous* - \$1,279,800 (Projected for 2024 – 2025)**

Total = \$145,345,162

***Miscellaneous includes facilities use fees, tuitions, health services agreements, sale of property and BOCES refunds.**



Revenue Sources – New York State Aid - UPDATE

New York State Aid – Funds allocated by wealth and demographic need to school districts to support various functions of operation. Until the State budget is enacted, the school district’s State Aid is not finalized, and estimates must be used. The State deadline for enacting its budget is April 1st; however, it is not uncommon for the State to miss that deadline. Nevertheless, school districts must estimate State Aid and present their budgets to voters by the third Tuesday in May.

New York State AID	2024-2025	2024-2025 UPDATE	Difference
Foundation Aid	\$ 26,119,952	\$ 26,133,149	\$ 13,197
BOCES Aid	\$ 2,162,742	\$ 2,162,742	\$ -
High-Cost Excess	\$ 610,000	\$ 610,000	\$ -
Private Excess	\$ 525,000	\$ 525,000	\$ -
Hardware	\$ 49,176	\$ 48,326	\$ (850)
Software/Library/Textbook	\$ 313,466	\$ 309,481	\$ (3,985)
Transportation	\$ 4,239,039	\$ 4,475,894	\$ 236,855
Building	\$ 2,674,912	\$ 3,000,309	\$ 325,397
High Tax	\$ 1,733,245	\$ 1,733,245	\$ -
Sup. Pub Excess	\$ 96,582	\$ 96,582	\$ -
Total	\$ 38,524,114	\$ 39,094,728	\$ 570,614



Review of the Princeton Model Scenario

A Brief History of the Kent Complex

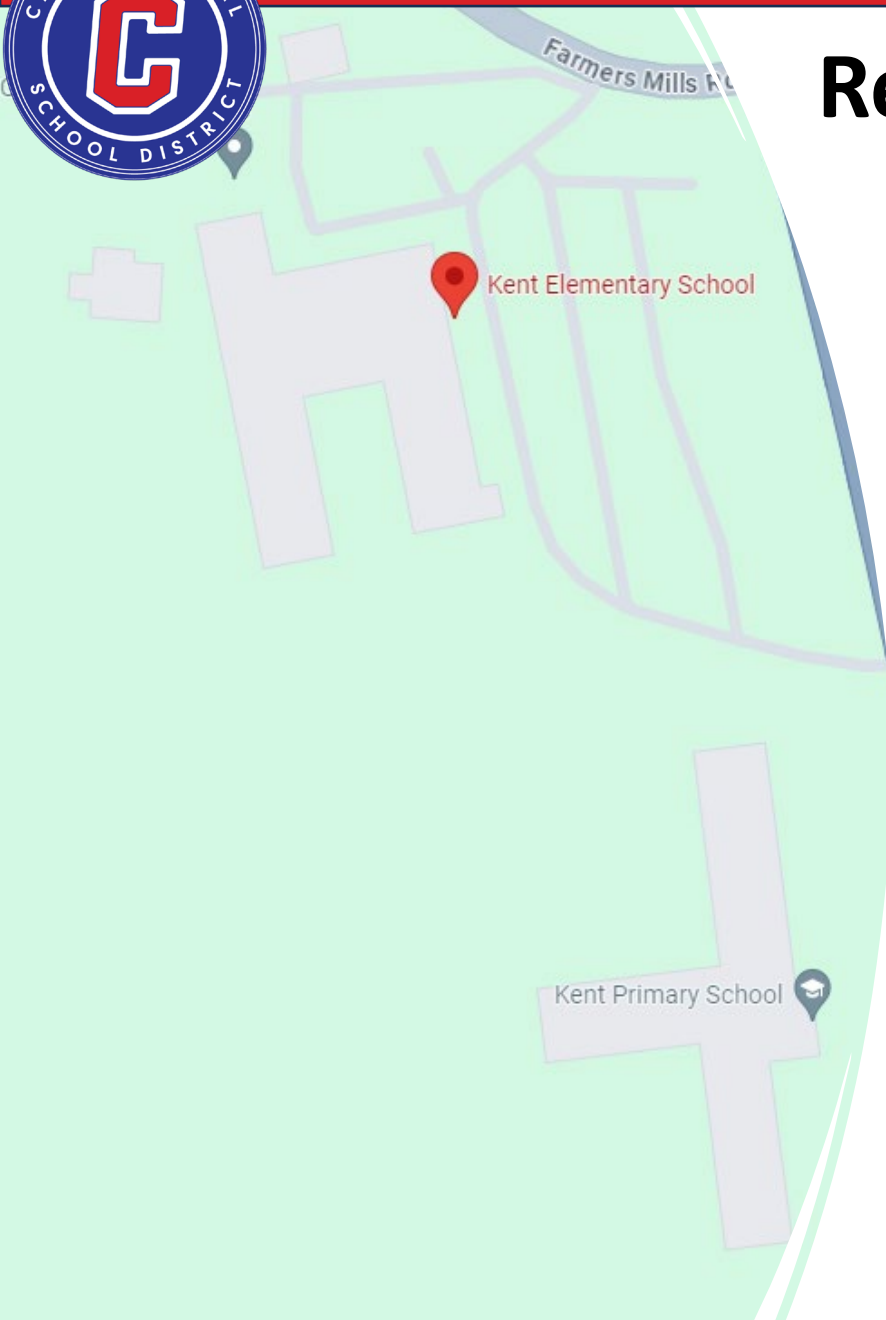
Until around 2005/2006 the Kents operated with a pseudo-Princeton Plan

Kindergarten was only offered ½ day until about 2015/2016

KPS had grades K-1

2nd grade was in both buildings

KES housed grades 3-4





Review of the Princeton Model Scenario

2010 A study spanning several months was conducted by a committee that included parents, teachers and administrators to consider converting(back) to a Princeton Model which they ultimately decided not to do.

Parent Surveys inquired about parent concerns including any equity issues

Concerns raised by parents included:

- Need for consistency of environment.
- Loss of community school. Home/School connection is stronger over time
- Disruption to hundreds of students
- Loss of mainstreaming ability with peers and younger students for our PACE students
- Loss of our 4th graders as role models for our younger students.
- Many parents responded that they were angry about this potential change
- Lost time of children having to stop at two schools.
- Loss of emotional benefits for children of being in a familiar environment with same support staff that they know and trust throughout the Elementary Schools.

Other Concerns Raised

- Feasibility consultant would be needed
- Pickup, transfer and up move expenses and over-time expenses for staff
- Furniture moves would need to be coordinated.
- Toilet issues - may need some bathrooms changed
- Parent meetings and feedback needed.
- Look at student IEPs and Needs
- Savings were not as much as originally predicted.



Review of the Princeton Model Scenario

Our Initial Princeton Plan Models also did not meet initial preliminary projections but through that analysis we found ways reduce the budget in Elementary Schools.

Based on current enrollment, we can reduce elementary teachers by 2.67 teachers without losing any programs. Teachers would have a full program and some specials teachers would need to travel.

Reductions:

1.0 Music (retirement)

0.67 Art

1.0 General Education teacher

Total Savings would be \$290,437

Previously, we had forecasted one additional possible reduction, but we are seeing an increase in Kindergarten enrollment that is being monitored closely.

Princeton model would potentially allow for one additional teacher reduction in the ICT sections but would have other costs associated which would negate possible savings.

Sections without the Princeton Model vs. Sections with the Princeton Model

	KPS Pop	KPS Projected Sections	KES Pop	KES Projected Sections	Total	Cap	Sections Needed currently without PM	Sections Needed with Princeton Model	KPS ICT	KES ICT	Total	ICT Cap	Average	ICT Sections Needed
K	60	3	93	4	153	24	7	7	3	0	3	12	0.25	1
1	53	3	91	4	144	24	7	7	4	4	8	12	0.67	1
2	71	3	67	3	138	26	6	6	5	0	5	12	0.42	1
3	86	4	86	4	172	26	8	7	7	5	12	12	1.00	2
4	78	3 (close to 4)	78	3 (close to 4)	156	28	6	6	7	6	13	12	1.08	2
	348	16	415 *	18	763		34	33						



Budget Options – Option A

Expenditure Reductions	Item
\$ 143,579	1.67 Clerical
\$ 160,261	1.0 Tech Coach
\$ 208,639	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,847	STEAM Supplies
\$ 32,350	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 25,000	DARE Program
\$ 105,534	3.0 SESA CHS
\$ 1,055,652	6.2 Teaching CHS
\$ 431,739	2.0 Teaching GFMS
\$ 64,939	1.0 Clerical GFMS
\$ 71,325	0.5 Guidance GFMS
\$ 128,950	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 87,892	Media Relations Specialist
\$ 200,397	Administrative Cut
\$ 185,000	Building Repairs & Projects
\$ 29,421	Building Heads MOA
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School (KPS) .67 Art
\$ 108,778	Kent School (KES) 1.0 Gen. Ed

**1.34% Tax Levy Increase
without Fund Balance**

**Total Reduction =
\$5,416,962**

Legend

Other District Reductions
District Program Reductions
CHS Reductions
GFMS Reductions
Sports Reductions
Facilities Reductions
Elementary School Reductions



Tax Levy Implications – Option A

No Fund Balance - Taxable Assessed Value at \$100,000							
	2024-2025	24-25 AV @ \$100k		2023-2024	23-24 AV @ \$100k	\$ Change per Year	% Change per Year
CARMEL	21.189695	\$ 2,119		20.909052	\$ 2,091	\$ 28	1.34%
KENT	30.826850	\$ 3,083		30.418940	\$ 3,042	\$ 41	1.34%
PATTERSON	21.221380	\$ 2,122		20.940737	\$ 2,094	\$ 28	1.34%
PUT. VALLEY	21.221873	\$ 2,122		20.941231	\$ 2,094	\$ 28	1.34%
SOUTHEAST	21.221873	\$ 2,122		20.941231	\$ 2,094	\$ 28	1.34%
E. FISHKILL	21.201200	\$ 2,120		20.920558	\$ 2,092	\$ 28	1.34%

	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000	\$600,000	\$700,000	\$800,000	\$900,000	\$1,000,000
CARMEL	\$ 28.06	\$ 56.13	\$ 84.19	\$ 112.26	\$ 140.32	\$ 168.39	\$ 196.45	\$ 224.51	\$ 252.58	\$ 280.64
KENT	\$ 40.79	\$ 81.58	\$ 122.37	\$ 163.16	\$ 203.96	\$ 244.75	\$ 285.54	\$ 326.33	\$ 367.12	\$ 407.91
PATTERSON	\$ 28.06	\$ 56.13	\$ 84.19	\$ 112.26	\$ 140.32	\$ 168.39	\$ 196.45	\$ 224.51	\$ 252.58	\$ 280.64
PUT. VALLEY	\$ 28.06	\$ 56.13	\$ 84.19	\$ 112.26	\$ 140.32	\$ 168.39	\$ 196.45	\$ 224.51	\$ 252.58	\$ 280.64
SOUTHEAST	\$ 28.06	\$ 56.13	\$ 84.19	\$ 112.26	\$ 140.32	\$ 168.39	\$ 196.45	\$ 224.51	\$ 252.58	\$ 280.64
E. FISHKILL	\$ 28.06	\$ 56.13	\$ 84.19	\$ 112.26	\$ 140.32	\$ 168.39	\$ 196.45	\$ 224.51	\$ 252.58	\$ 280.64

Assumptions: 1. STAR Exemption included 2. No change in Town Assessed Value 3. No change in Equalization Rates



Budget Options – Option B

Expenditure Reductions	Item
\$ 143,579	1.67 Clerical
\$ 160,261	1.0 Tech Coach
\$ 208,639	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,847	STEAM Supplies
\$ 32,350	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 25,000	DARE Program
\$ 105,534	3.0 SESA CHS
\$ 1,055,652	6.2 Teaching CHS
\$ 431,739	2.0 Teaching GFMS
\$ 64,939	1.0 Clerical GFMS
\$ 71,325	0.5 Guidance GFMS
\$ 128,950	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 200,397	Administrative Cut
\$ 185,000	Building Repairs & Projects
\$ 29,421	Building Heads MOA
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School (KPS) .67 Art
\$ 108,778	Kent School (KES) 1.0 Gen. Ed

Option B is similar to Option A but keeps our media specialist service which includes the district's web site, weekly newsletter, stories about our schools often featured in local newspapers and the District Calendar.

**1.43% Tax Levy Increase
without Fund Balance**

**Total Reduction =
\$5,329,070**

Legend

Other District Reductions
District Program Reductions
CHS Reductions
GFMS Reductions
Sports Reductions
Facilities Reductions
Elementary School Reductions



Tax Levy Implications – Option B

No Fund Balance - Taxable Assessed Value at \$100,000							
	2024-2025	24-25 AV @ \$100k		2023-2024	23-24 AV @ \$100k	\$ Change per Year	% Change per Year
CARMEL	21.207847	\$ 2,121		20.909052	\$ 2,091	\$ 30	1.43%
KENT	30.853234	\$ 3,085		30.418940	\$ 3,042	\$ 43	1.43%
PATTERSON	21.239531	\$ 2,124		20.940737	\$ 2,094	\$ 30	1.43%
PUT. VALLEY	21.240025	\$ 2,124		20.941231	\$ 2,094	\$ 30	1.43%
SOUTHEAST	21.240025	\$ 2,124		20.941231	\$ 2,094	\$ 30	1.43%
E. FISHKILL	21.219352	\$ 2,122		20.920558	\$ 2,092	\$ 30	1.43%

	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000	\$600,000	\$700,000	\$800,000	\$900,000	\$1,000,000
CARMEL	\$ 29.88	\$ 59.76	\$ 89.64	\$ 119.52	\$ 149.40	\$ 179.28	\$ 209.16	\$ 239.04	\$ 268.92	\$ 298.79
KENT	\$ 43.43	\$ 86.86	\$ 130.29	\$ 173.72	\$ 217.15	\$ 260.58	\$ 304.01	\$ 347.43	\$ 390.86	\$ 434.29
PATTERSON	\$ 29.88	\$ 59.76	\$ 89.64	\$ 119.52	\$ 149.40	\$ 179.28	\$ 209.16	\$ 239.04	\$ 268.91	\$ 298.79
PUT. VALLEY	\$ 29.88	\$ 59.76	\$ 89.64	\$ 119.52	\$ 149.40	\$ 179.28	\$ 209.16	\$ 239.03	\$ 268.91	\$ 298.79
SOUTHEAST	\$ 29.88	\$ 59.76	\$ 89.64	\$ 119.52	\$ 149.40	\$ 179.28	\$ 209.16	\$ 239.03	\$ 268.91	\$ 298.79
E. FISHKILL	\$ 29.88	\$ 59.76	\$ 89.64	\$ 119.52	\$ 149.40	\$ 179.28	\$ 209.16	\$ 239.03	\$ 268.91	\$ 298.79

To calculate what the monthly changes/charges would be, divide the annual numbers by 12

Assumptions: 1. STAR Exemption included 2. No change in Town Assessed Value 3. No change in Equalization Rates



Budget Options – Option C

Expenditure Reductions	Item
\$ 143,579	1.67 Clerical
\$ 160,261	1.0 Tech Coach
\$ 88,549	1.0 Outreach Coordinator
\$ 208,639	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,847	STEAM Supplies
\$ 32,350	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,321	Change security vendor back to BOCES
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 25,000	DARE Program
\$ 105,534	3.0 SESA CHS
\$ 1,055,652	6.2 Teaching CHS
\$ 135,708	Alt High School
\$ 100,000	CHS Clubs
\$ 431,739	2.0 Teaching GFMS
\$ 64,939	1.0 Clerical GFMS
\$ 128,021	1.0 Music GFMS
\$ 71,325	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,950	GFMS RTI Teacher
\$ 221,564	Modified Sports
\$ 26,339	Freshmen Sports
\$ 299,692	JV Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 87,892	Media Relations Specialist
\$ 200,397	Administrative Cut
\$ 78,325	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,530	Custodian
\$ 185,000	Building Repairs & Projects
\$ 29,421	Building Heads MOA
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School (KPS) .67 Art
\$ 108,778	Kent School (KES) 1.0 Gen. Ed

**-0.01% Tax Levy Increase
without Fund Balance**

**Total Reduction =
\$6,786,324**

Legend

Other District Reductions
District Program Reductions
CHS Reductions
GFMS Reductions
Sports Reductions
Facilities Reductions
Elementary School Reductions



Tax Levy Implications – Option C

No Fund Balance - Taxable Assessed Value at \$100,000							
	2024-2025	24-25 AV @ \$100k		2023-2024	23-24 AV @ \$100k	\$ Change per Year	% Change per Year
CARMEL	20.906891	\$ 2,091		20.909052	\$ 2,091	\$ (0)	-0.01%
KENT	30.415799	\$ 3,042		30.418940	\$ 3,042	\$ (0)	-0.01%
PATTERSON	20.938575	\$ 2,094		20.940737	\$ 2,094	\$ (0)	-0.01%
PUT. VALLEY	20.939070	\$ 2,094		20.941231	\$ 2,094	\$ (0)	-0.01%
SOUTHEAST	20.939070	\$ 2,094		20.941231	\$ 2,094	\$ (0)	-0.01%
E. FISHKILL	20.918396	\$ 2,092		20.920558	\$ 2,092	\$ (0)	-0.01%

	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000	\$600,000	\$700,000	\$800,000	\$900,000	\$1,000,000
CARMEL	\$ (0.22)	\$ (0.43)	\$ (0.65)	\$ (0.86)	\$ (1.08)	\$ (1.30)	\$ (1.51)	\$ (1.73)	\$ (1.95)	\$ (2.16)
KENT	\$ (0.31)	\$ (0.63)	\$ (0.94)	\$ (1.26)	\$ (1.57)	\$ (1.89)	\$ (2.20)	\$ (2.51)	\$ (2.83)	\$ (3.14)
PATTERSON	\$ (0.22)	\$ (0.43)	\$ (0.65)	\$ (0.86)	\$ (1.08)	\$ (1.30)	\$ (1.51)	\$ (1.73)	\$ (1.95)	\$ (2.16)
PUT. VALLEY	\$ (0.22)	\$ (0.43)	\$ (0.65)	\$ (0.86)	\$ (1.08)	\$ (1.30)	\$ (1.51)	\$ (1.73)	\$ (1.95)	\$ (2.16)
SOUTHEAST	\$ (0.22)	\$ (0.43)	\$ (0.65)	\$ (0.86)	\$ (1.08)	\$ (1.30)	\$ (1.51)	\$ (1.73)	\$ (1.95)	\$ (2.16)
E. FISHKILL	\$ (0.22)	\$ (0.43)	\$ (0.65)	\$ (0.86)	\$ (1.08)	\$ (1.30)	\$ (1.51)	\$ (1.73)	\$ (1.95)	\$ (2.16)

Assumptions: 1. STAR Exemption included 2. No change in Town Assessed Value 3. No change in Equalization Rates



Contingency Budget

What is a contingency budget and why would we need one?

- If the budget vote fails twice, the District must adopt a contingency budget which has many requirements including:
 - All programs face potential impacts
 - No increase to the prior year's tax levy - Tax levy at 0%
 - No purchases of buses or equipment
 - Capital Outlay project is eliminated (effect on tax cap calculation going forward)
 - Administrative Component of Budget is limited to prior year's % of total budget
 - To the extent aid is specifically designated for the purchase of equipment (computer hardware), such equipment can be considered an ordinary contingent expense.
 - No use of school facilities by outside groups (unless costs are reimbursed)
 - Taylor law must apply to consider ordinary contingent expense
 - Certain field trips are eliminated (unless fully reimbursed)



Contingency Budget

Budget Passed or Defeated?

- If proposed budget passes, enact budget effective July 1st.
- If proposed budget is defeated, district may do one of the following:
 - Resubmit the defeated budget allowing enough time for legal notices
 - Submit a revised budget allowing enough time for legal notices
 - Adopt a contingent budget
- If the resubmitted or revised budget is defeated, the BOE must adopt a contingent budget.
- Uniform Statewide Budget Revote Date- 3rd Tuesday in June

Structure of Contingent Budget

- Includes teachers' salaries and ordinary contingent expenses.
 - Teachers include professional educator positions certified by the State Education Department including teachers, teacher assistants, administrators, and various professional specialists working within pupil personnel services.
- Ordinary contingent expenses are those necessary to provide the *minimum services* legally required to:
 - Operate and maintain school buildings and the educational program
 - Preserve the property of the district; and
 - Ensure the health and safety of students and staff
- *The Board of Education determines which appropriations constitute ordinary contingent expenses.*



Contingency Budget

Defeated Budgets and Budget Revote

Should the voters defeat the budget, the district has the option of offering a revised budget to voters for a revote, or immediately adopting a contingency budget. Districts are only allowed one budget revote to be held on the third Tuesday in June. If the budget fails a second time, then the Board of Education must adopt a contingency budget before July 1st that includes no increase from the prior year tax levy. In the case of a contingency budget, districts are constrained in three ways: determination of ordinary contingency budget appropriations, the administrative cap, and the restriction on the tax levy. Ordinary contingency expenses are defined as the expenditures necessary to operate and maintain schools (except for those items over which the statutes themselves either provide mandates for or give discretion to the board of education).

Administrative Cap

School districts operating under a contingency budget are subject to an administrative cap. The administrative component of the budget is capped at the lesser of (1) the percent of the administrative component to the total budget in the prior year's budget, not including the capital component, or (2) the percent that the administrative component comprised in the last proposed defeated budget for the subsequent year, not including the capital component.



Capital Project Update: Safety & Security *(UPDATE)*

- WHEN: May 2024 Referendum Vote
- WHAT: \$15,000,000 in debt expiration to fund projects
- WHY: Goal: *Increase safety and security while remaining tax neutral.*
- HOW: Focus areas
 - Door Locks, Cameras, Lockdown System, Visitor Management System, AEDs
 - Greater control of access points
 - Greater surveillance of facilities and grounds
 - Improved response times in emergencies
 - Quote: \$8,828,511 (Cameras = \$271,590; Door Locks = \$8,299,771; Lockdown System Integration = \$80,000; Visitor Management System = \$100,000; AEDs = \$77,150)
 - Intruder Resistant Security Film
 - Delay access into buildings and classrooms
 - Quote: \$2,555,525
 - Replacement of Windows, Emergency Lights & Occupancy Sensors
 - Necessary window replacements = \$219,404
 - Emergency Lights & Occupancy Sensors = \$196,840
- ESTIMATED TOTAL COSTS = \$11,800,280





2024 - 2025 Budget Update

Coming up next...

May 7, 2024 – Budget Hearing – 6:30pm GFMS Auditorium

May 21, 2024 – Annual Budget Vote, Safety and Security Bond Proposition, & Board Member Election

6:00am – 9:00pm

Carmel Central School District Office

Carmel High School

Kent Elementary School

