



Carmel Central School District

2024 - 2025 Budget

January 23, 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)
- Presentation about special education, ESL, & PPS (ASPP & Chairpersons)

February 13, 2024

Superintendent Coffee- focus on budget.

February 27, 2024

Present 2024-25 estimated maximum allowable tax levy, proposed budget expenditures and proposed budget revenues, initial draft budget, initial draft budget inclusions and exclusions, and initial draft budget tax levy impact at the Board of Education meeting.



Budget Timeline

March 12, 2024	Budget Discussion and Presentation at Board of Education Meeting.
March 26, 2024	Budget Discussion and Presentation at Board of Education Meeting. Informal budget hearing.
April 16, 2024	Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card.
April 23, 2024	Tenure Reception and BOE meeting.
May 7, 2024	Budget Hearing.
May 21, 2024	Statewide Annual Meeting / Board Election / Budget Vote Day/Exit Poll



Tax Levy

- **Tax Levy:**

The total sum of taxes to be raised by the school district after subtracting all other revenues and State Aid. The tax levy is used to determine the tax rate for property owners in each of the municipalities located within the school district's boundaries. Each municipality within the school district is assigned a share of the total tax levy. Equalization rates are applied to take into account for differences in assessment practices among the municipalities.

- **Allowable Tax Levy (ATL):**

The maximum tax levy permissible under the "Tax Cap" legislation requiring a simple majority (50% +1) voter approval for passage.



Tax Levy - History

Year	Levy	Tax Levy Increase		Year	Levy	Tax Levy Increase
2000-2001	\$ 42,504,716			2012-2013	\$ 84,640,608	1.98%
2001-2002	\$ 44,972,511	5.81%		2013-2014	\$ 87,161,788	2.98%
2002-2003	\$ 49,244,985	9.50%		2014-2015	\$ 88,371,871	1.39%
2003-2004	\$ 53,525,343	8.69%		2015-2016	\$ 90,242,289	2.12%
2004-2005	\$ 57,761,322	7.91%		2017-2017	\$ 90,994,870	0.83%
2005-2006	\$ 63,564,661	10.05%		2017-2018	\$ 91,857,888	0.95%
2006-2007	\$ 70,196,113	10.43%		2018-2019	\$ 93,642,581	1.94%
2007-2008	\$ 72,941,876	3.91%		2019-2020	\$ 95,963,498	2.48%
2008-2009	\$ 73,712,786	1.06%		2020-2021	\$ 98,548,088	2.69%
2009-2010	\$ 74,802,301	1.48%		2021-2022	\$ 98,594,386	0.05%
2010-2011	\$ 78,328,848	4.71%		2022-2023	\$ 99,550,752	0.97%
2011-2012	\$ 82,997,263	5.96%		2023-2024	\$ 101,399,438	1.86%



Maximum Allowable Tax Levy - History

School Year	Maximum Allowable Tax Levy %	Final Proposed Tax Levy %	Percentage Below Max	Dollars Below Max
2012 - 2013	2.25%	1.98%	-0.27%	\$ (223,704)
2013 - 2014	3.31%	2.98%	-0.33%	\$ (276,614)
2014 - 2015	1.40%	1.39%	-0.01%	\$ (6,428)
2015 - 2016	2.23%	2.12%	-0.11%	\$ (100,000)
2016 - 2017	1.02%	0.83%	-0.19%	\$ (168,991)
2017 - 2018	1.23%	0.95%	-0.28%	\$ (252,180)
2018 - 2019	1.98%	1.94%	-0.04%	\$ (38,366)
2019 - 2020	2.63%	2.48%	-0.15%	\$ (141,984)
2020 - 2021	2.76%	2.69%	-0.07%	\$ (64,752)
2021 - 2022	1.08%	0.05%	-1.03%	\$ (1,013,799)
2022 - 2023	3.57%	0.97%	-2.60%	\$ (2,566,725)
2023 - 2024	2.64%	1.86%	-0.78%	\$ (783,589)
	Total \$ Below Maximum Allowable Tax Levy			\$ (5,637,132)



Proposed Budget Considerations

- Use of fund balance
 - How much, if any, is the BOE comfortable appropriating of fund balance?
 - 2023 – 2024 SY District appropriated **\$1,100,000** of fund balance
 - 2022 – 2023 SY District appropriated **\$1,100,000** of fund balance
 - 2021 – 2022 SY District appropriated **\$2,200,000** of fund balance
- Contractual obligations with respect to proposed settlements
 - 2023 – 2024 SY
 - Currently negotiating **1** contract of the **3** set to expire June 30, 2024
 - Anticipate entering negotiations with the other **2** units
 - Goal is to settle all before end of year
 - 2021 -2022 SY and 2022 – 2023 SY
 - Settled **5** contracts
 - Contracts cover salary and benefits for each bargaining unit
 - Salary and Benefits consist of approximately **85%** of the budget



Proposed Budget Considerations

- ERS – Employee Retirement System (NYS) – Covers non-instructional staff
ERS Projection – Increase **\$178,035**
\$2,379,054 – 2024 – 2025 SY
\$2,201,019 – 2023 – 2024 SY
\$2,083,880 – 2022 – 2023 SY
\$2,607,619 – 2021 – 2022 SY
- TRS – Teachers Retirement System – Covers instructional staff (Teachers, TAs, Administrators)
TRS Projection – *Increase* **\$161,109**
10.25% in 2024 – 2025 SY = **\$6,086,580**
10.29% in 2023 – 2024 SY = **\$5,925,471**
10.29% in 2022 – 2023 SY = **\$5,925,471**
9.80% in 2021 – 2022 SY = **\$5,817,878**



Proposed Budget Considerations

- Healthcare – CCSD operates a self-funded health care plan
 - 2024 – 2025 SY – Anticipated increase 8% - 12%
 - 2023 – 2024 SY – Increased 9.78%
 - 2022 – 2023 SY – Increased 7.60%
- Liability Insurance – CCSD belongs to an insurance cooperative
 - 2024 – 2025 SY – Anticipated premium increase of 8% - 12%
 - 2023 – 2024 SY – Premium increase of 9.75%
 - 2022 – 2023 SY – Premium increase of 0.00%



Utilities Expenditure History

Description	2018 - 19 Expenditures	2019 - 20 Expenditures	2020 - 21 Expenditures	2021 - 22 Expenditures	2022 - 23 Expenditures	2023 - 24 Expenditures To Date	Difference 21/22 and 22/23
FUEL OIL (Heating)	\$290,620	\$237,877	\$211,624	\$278,510	\$405,741	\$105,337	45.68%
PROPANE GAS	\$140,550	\$129,188	\$148,472	\$154,038	\$183,090	\$26,916	18.86%
ELECTRICITY	\$400,918	\$365,686	\$333,647	\$406,088	\$342,951	\$132,420	-15.55%
BUS PARTS/SUPPLIES	\$261,643	\$229,138	\$254,584	\$267,419	\$257,825	\$76,976	-3.59%
TIRES/CHAINS/TUBES	\$58,755	\$35,509	\$32,575	\$48,561	\$56,773	\$24,865	16.91%
DIESEL FUEL	\$218,522	\$137,616	\$127,792	\$289,395	\$346,358	\$90,491	19.68%
GASOLINE	\$158,633	\$109,383	\$101,398	\$221,733	\$211,760	\$55,178	-4.50%
OIL LUBE ANTI-FREEZE	\$15,134	\$12,806	\$13,307	\$18,364	\$22,484	\$6,824	22.44%
TOTAL	\$1,544,776	\$1,257,204	\$1,223,399	\$1,684,108	\$1,826,982	\$519,007	8.48%



Per Pupil Expenditure

Per Pupil Expenditure: The actual personnel and non-personnel expenditures for each district for each student.

Per Pupil Expenditure 2021-2022 SY	
Arlington	\$ 23,694.00
Brewster	\$ 28,830.00
Carmel	\$ 30,371.00
Mahopac	\$ 28,903.00
Putnam Valley	\$ 27,444.00
Wappingers	\$ 21,226.00
Yorktown	\$ 25,935.00



Capital Project Update: Safety and Security

- WHEN: May 2024 Referendum Vote
- WHAT: \$15,000,000 in debt expiration to fund projects
- WHY: Goal: *Increase safety and security and maintain facilities while remaining tax neutral.*
- HOW: Focus areas
 - Door Locks and Cameras
 - Greater control of access points
 - Greater surveillance of facilities and grounds
 - Quote: \$8,571,361 (Cameras = \$271,590; Door Locks = \$8,299,771)
 - Intruder Resistant Security Film
 - Delay access into buildings and classrooms
 - Quote: \$2,555,525
 - Building Conditions Survey (BCS)
 - Necessary repairs and improvements to districtwide school facilities
 - Quote: \$3,871,127
- ESTIMATED TOTAL COSTS = \$14,998,013





Capital Project Update: Safety and Security

Next Steps

- **January 23, 2024:**
 - BOE Declares SEQRA Resolution – State Environmental Quality Review Act
 - CCSO declared as lead agency
 - BCS report to BOE
- **January – March:**
 - Continue to define scope of project with associated costs
- **March 2024:**
 - SEQRA resolution (Type II)
 - BOE calls for a special meeting – adopting the resolution for the referendum
- **March 2024:**
 - 4 Special Notifications – First notice between 49 and 45 days from referendum date.
- **May 21, 2024:**
 - Public Bond Referendum Vote
- **June - December 2024:**
 - Project design phase
- **December 2024:**
 - Submission to SED



Next Presentation – February 6, 2024

- Results from Community Budget Survey
- Revenue and Revenue Sources
 - With and without fund balance
- Maximum Allowable Tax Levy
- Tax Levy Options
- Contingency budget considerations
- Budget Presentation
 - Elementary Schools
 - Special Education, ESL & PPS



2024 - 2025 Budget Update

