



2023 -2024 Carmel Central School District Budget Hearing

MAY 2, 2023

Critical Thinking | Collaboration | Communication | Citizenship | Creativity | Compassion



Carmel Central School District

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.



Carmel Central School District

Budget Priorities

Budget priorities - Ideas from building leaders and managers

Teaching and Learning- Understand academic and social-emotional/mental health needs and provide students with individualized, multi-tiered support to accelerate recovery, progress, and success.

ENL Programming

Interventions and supports for struggling learners

Enrichment for all students

Special Education programming

Mental Health Supports

Class Size

Safety and Security- Providing the district with a more secure environment

Operational communication systems

Increased personnel



Carmel Central School District

Budget Calendar

- ✓ **November 22, 2022** Present 2023-24 budget calendar and budget development procedures to the Finance Committee
- ✓ **December 6, 2022** Discussion of BOE budget timeline, presentations, priorities for the 2023-2024 budget at the Board of Education meeting.
- ✓ **December 20, 2022** Present District Demographic data



Carmel Central School District

Budget Calendar

✓ January 10, 2023

Present 2023-24 preliminary budget forecast, timeline, budget challenges, unfunded and underfunded mandates, fund balance and reserves, use and impact of fund balance, tax rate calculation, tax exempt properties, PILOTS, homes vs. industry, larger taxpayers, true tax rate, debt service, potential safety capital projects, and begin department presentations at the **Board of Education meeting**.

- Presentation about Facilities & Transportation
- Presentation about Technology

✓ January 24, 2023

Present 2023-24 preliminary budget forecast, timeline, tax levy, maximum allowable tax levy vs. final proposed tax levy, items that are not in our control (ERS, TRS, fuel oil, utilities, contractual obligations), per pupil expenditure, results from community budget survey, potential safety capital projects, and department presentations at the **Board of Education meeting**.

- Presentation about Instructional areas- HS & MS
- Presentation about Athletics



Carmel Central School District

Budget Calendar

✓ February 7, 2023

Present 2023-24 preliminary budget forecast, timeline, revenue sources, tax levy, maximum allowable tax levy, anticipated revenue based on the Governor's run, contingent budget, potential safety capital projects, and department presentations at the **Board of Education meeting**.

- Presentation about Instructional areas- Elementary
- Presentation about special education, ESL, & PPS

✓ February 15, 2023

Superintendent Coffee - focus on budget

✓ February 23, 2023

Present 2023-24 preliminary budget forecast, timeline, 2023-24 administrative proposed budget, contingent budget, potential safety capital projects, Budget Discussion.



Carmel Central School District

Budget Calendar

- ✓ March 7, 2023 Budget Discussion and Presentation at **Board of Education Meeting**
- ✓ March 21, 2023 Budget Discussion and Presentation at **Board of Education Meeting**
- ✓ March 28, 2023 **Budget Work Session**
- ✓ April 11, 2023 Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card at **Board of Education Meeting**
- ✓ April 25, 2023 **Board of Education Meeting**
Budget information is communicated via newspaper article, newsletters, video, and meetings throughout the community.
- May 2, 2023 Budget Hearing – budget statement and required attachments available 7 days prior to Budget Hearing
- May 16, 2023 Budget Vote & Exit Poll

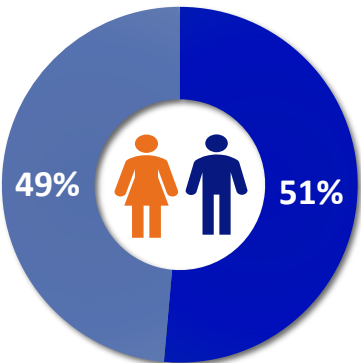


2021-2022 CARMEL CSD STUDENT POPULATION

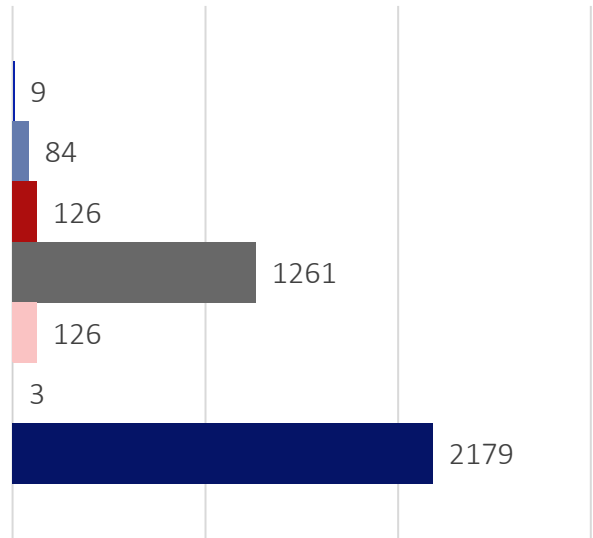
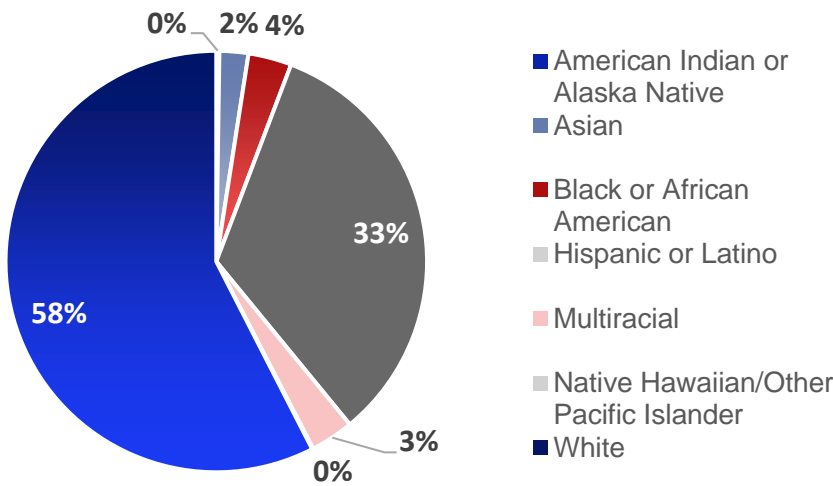
TOTAL K-12 PUBLIC SCHOOL STUDENTS



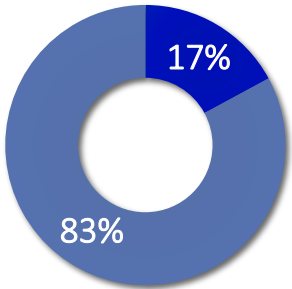
STUDENTS BY GENDER:



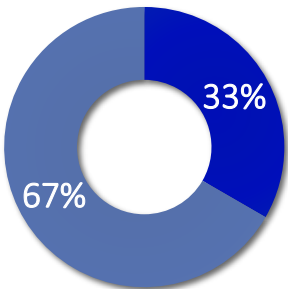
STUDENTS BY ETHNICITY:



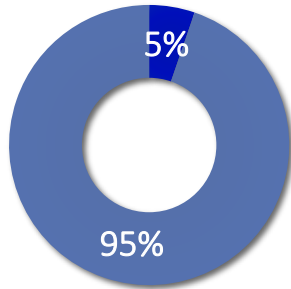
IEP



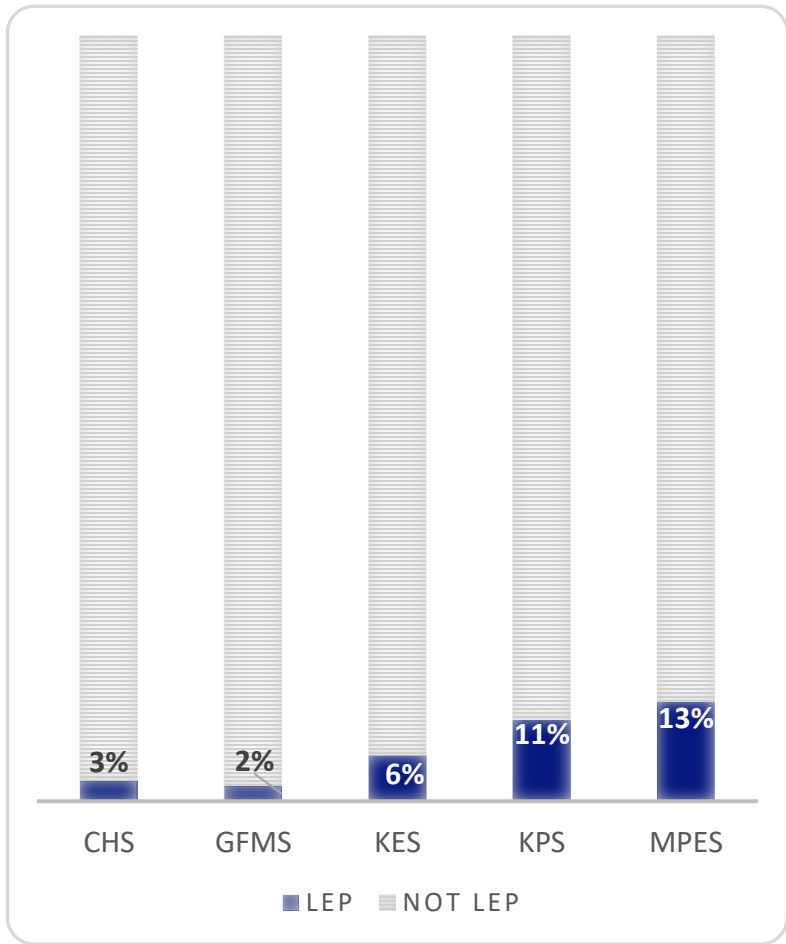
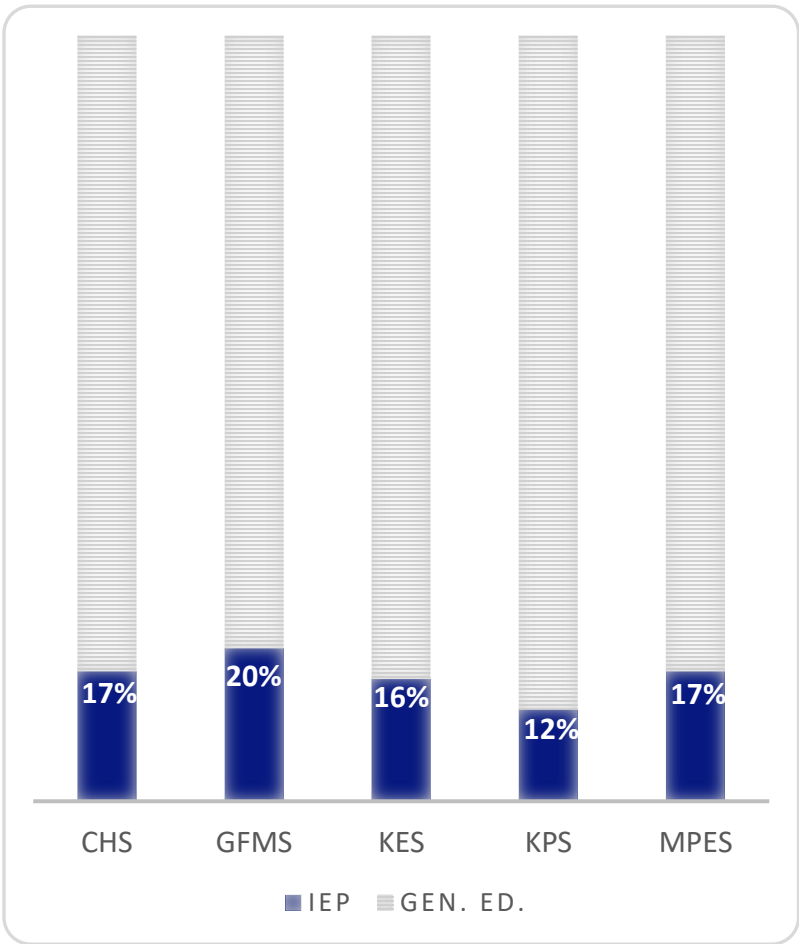
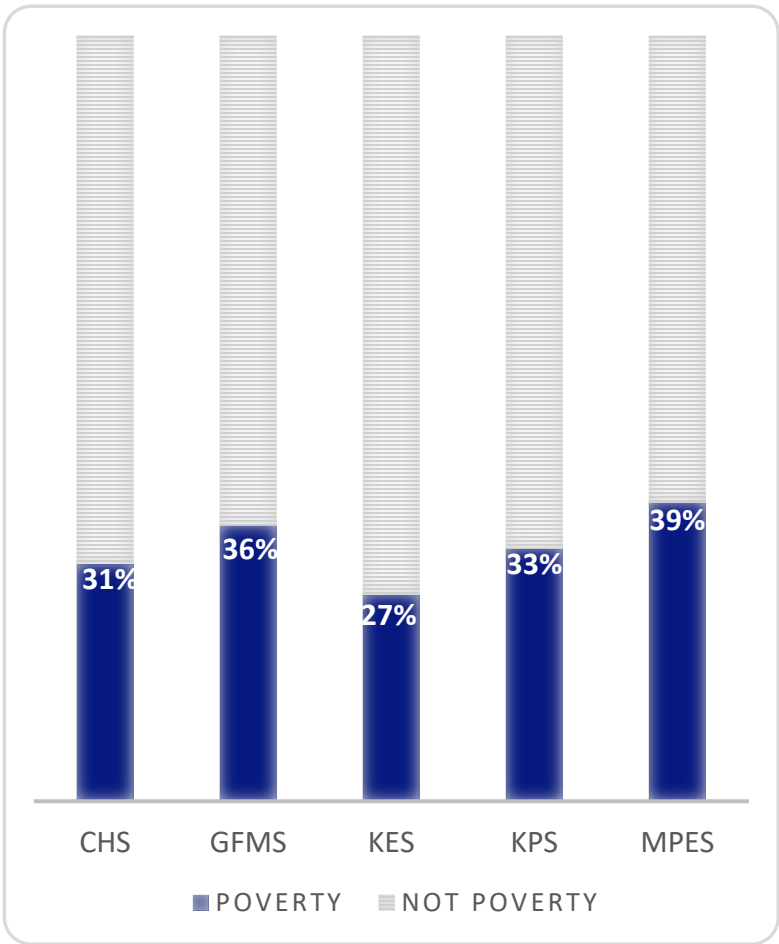
Poverty



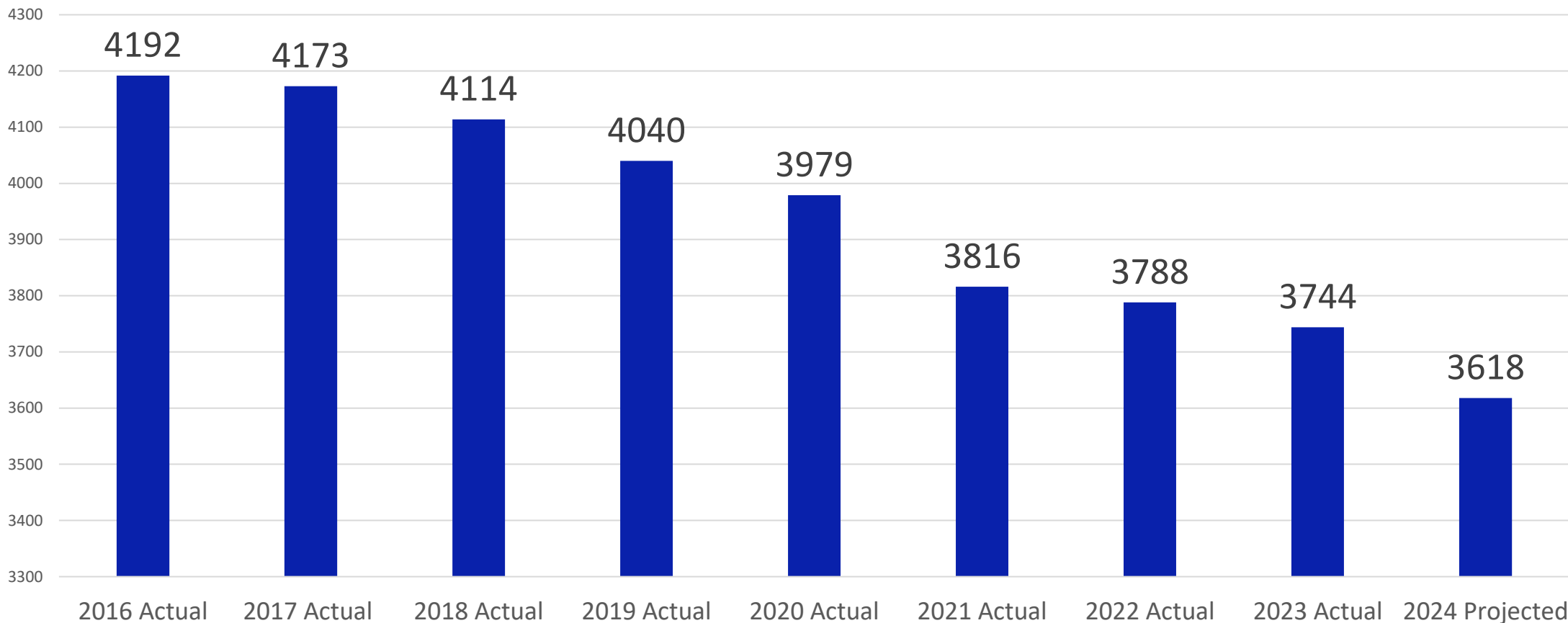
LEP



2021-2022 BUILDING ENROLLMENT BY SOCIOECONOMIC STATUS, IEP, LEP

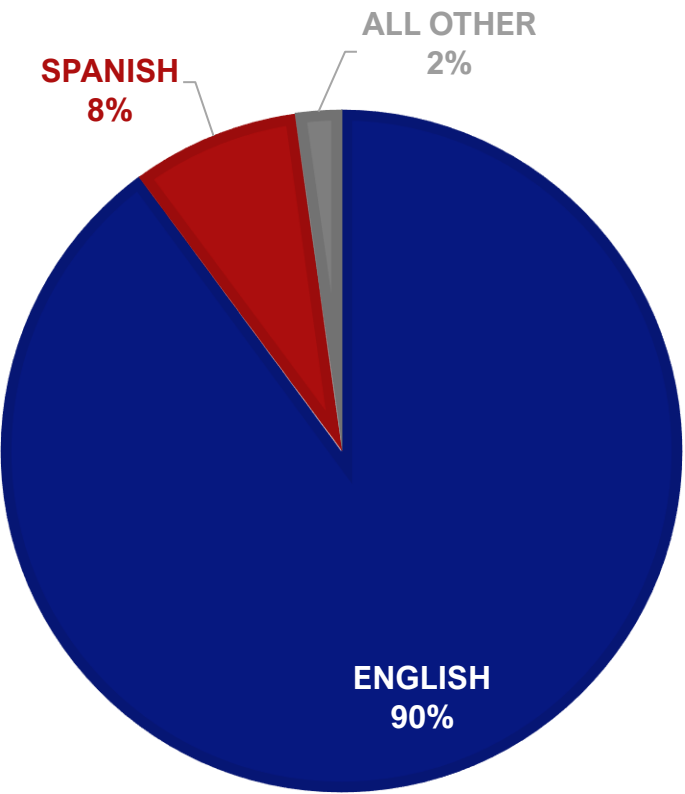


8-Year District Enrollment Trend

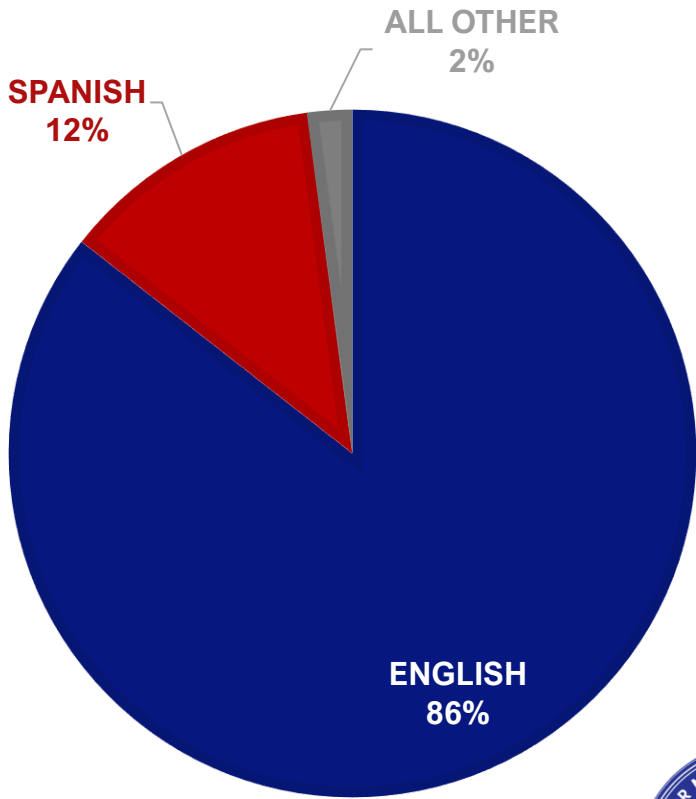


HOME LANGUAGE

2016-2017



2021-2022



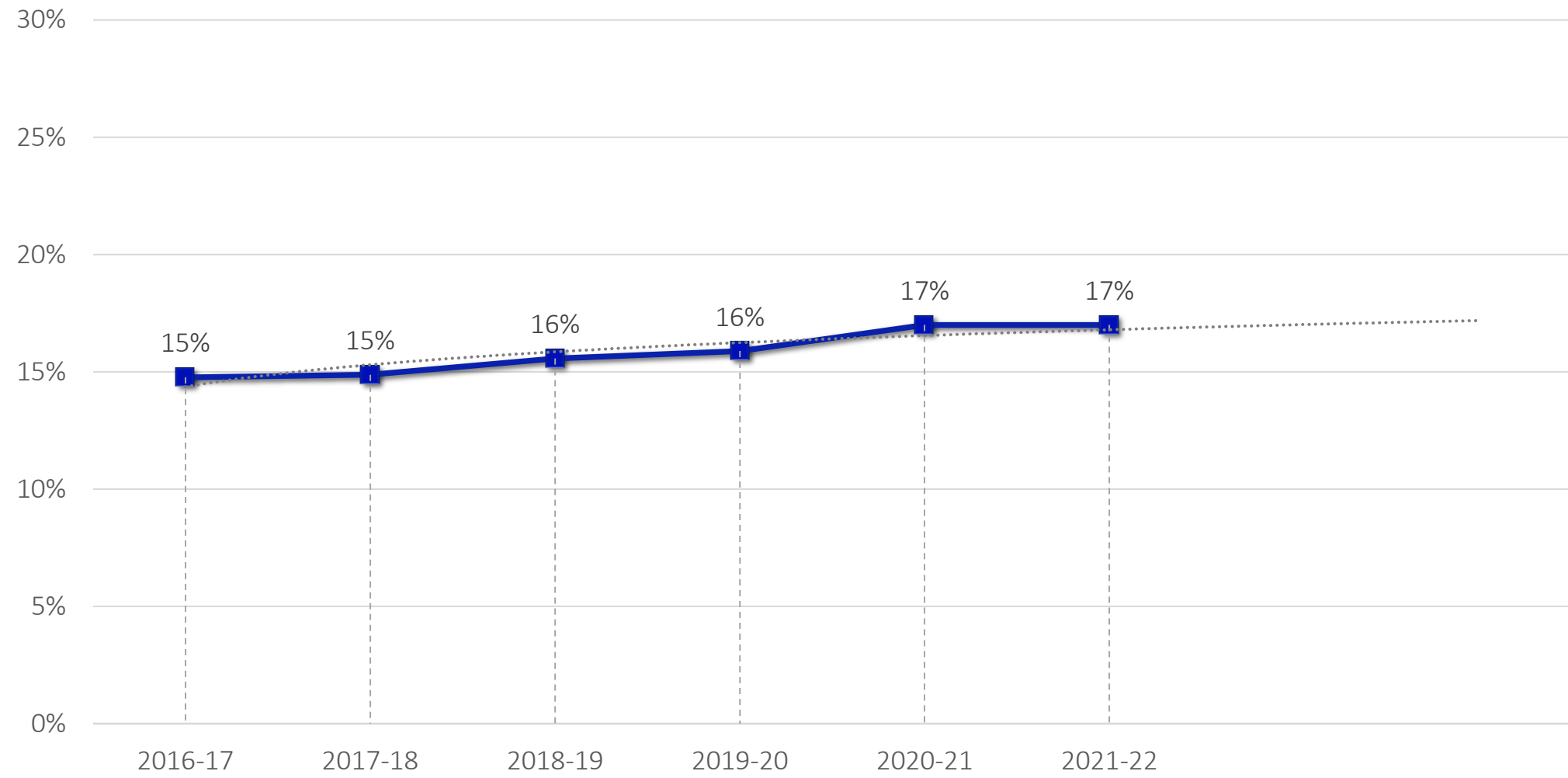
MOST COMMON

	2016-2017	2021-2022
#1	English	English
#2	Spanish	Spanish
#3	Polish	Polish
#4	Other	Albanian
#5	Chinese	Chinese
#6	Ukrainian	Ukrainian

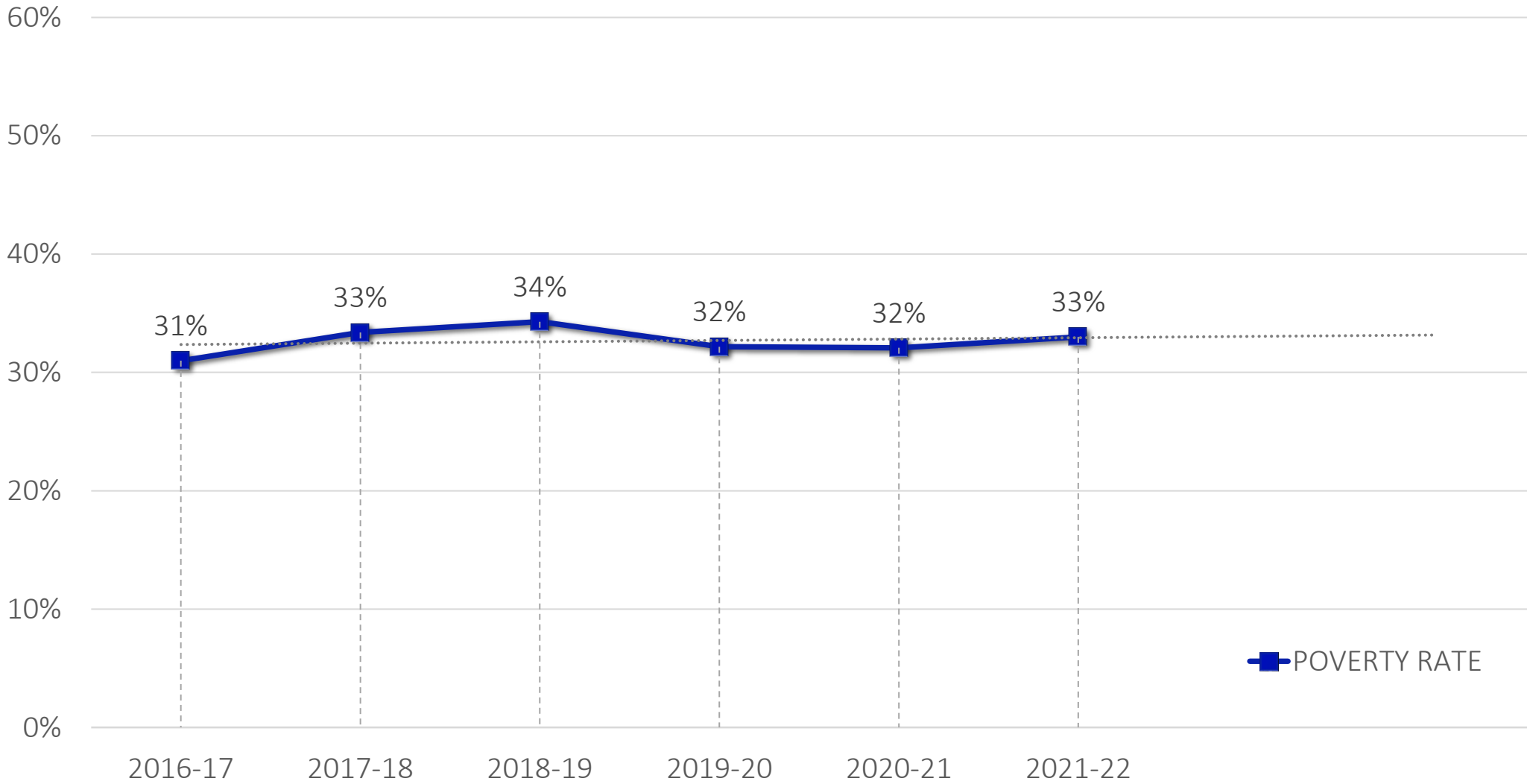
*Public school families. Primary Language spoken at home as provided by parent and recorded by building registrars during student registration process.



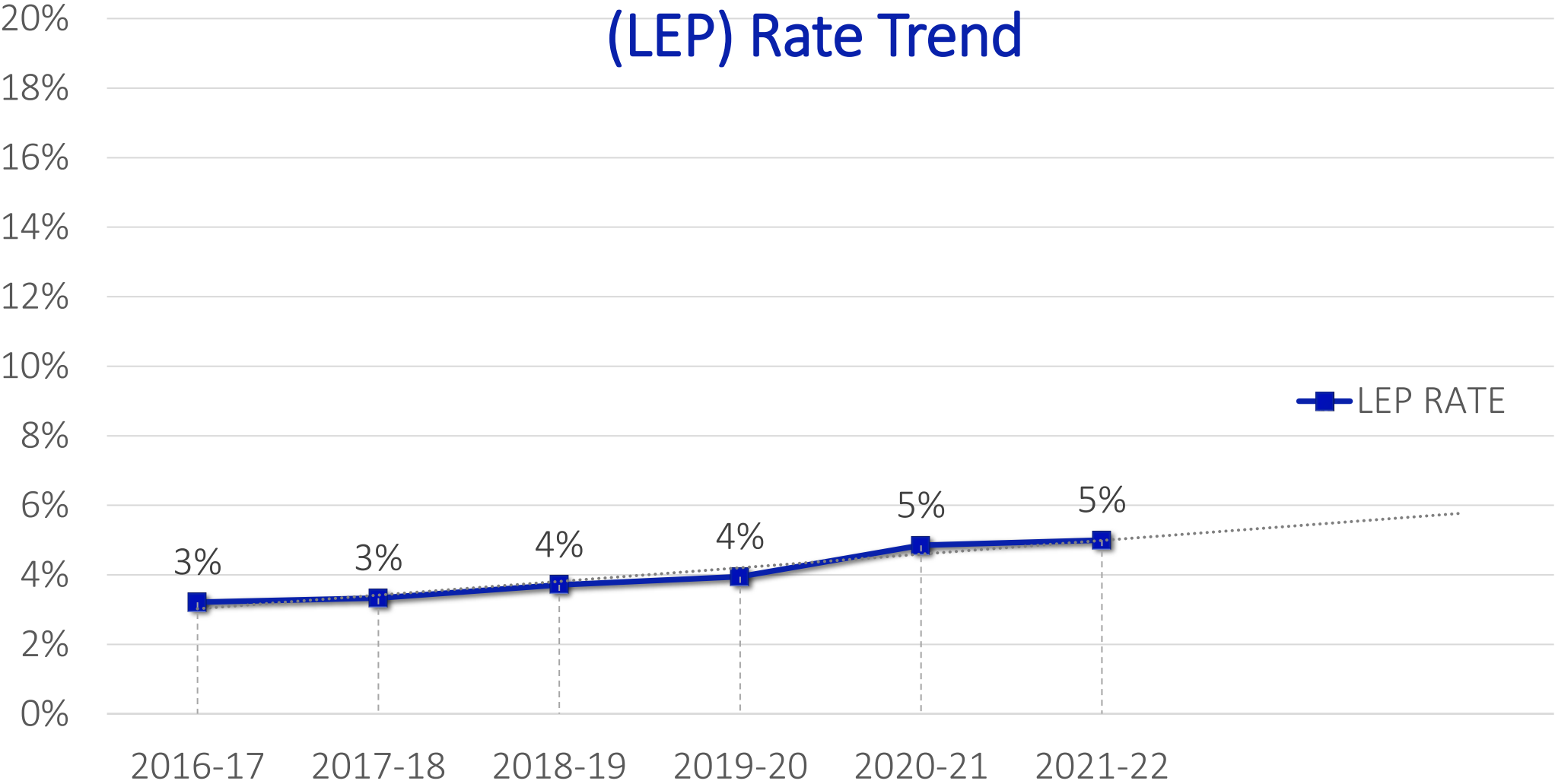
6-YEAR DISTRICT CLASSIFICATION RATE TREND



6-YEAR DISTRICT SOCIOECONOMIC STATUS TREND



6-YEAR District LIMITED ENGLISH PROFICIENCY (LEP) Rate Trend



Carmel Central School District

Budget Challenges for 2023-2024

- Property Tax Levy Cap Legislation
- State Aid Questions
 - COVID/Federal Aid
 - Foundation Aid
 - Expense Driven Aids
- Underfunded & Unfunded Mandates
 - Not all Mandates are bad, just cost \$
- Continued obligations:
 - Pension Contributions
 - Health Care Expenses
 - Collective Bargaining Agreements



Carmel Central School District

Unfunded & Underfunded Mandates

Business Office/Financial

- ERS
- TRS
- Affordable Care Act
- Wicks Law
- Prevailing wage law
- ST-3 financial report
- Auditing
 - Claims auditor
 - Independent external auditor
 - Internal auditor
- GASB 34 & GASB 45
- School district property tax report cards
- Segregation of duties - increased staffing

Facilities/Health & Safety

- 5- year capital facilities plan
- Annual AHERA inspection
- Automatic external defibrillators
- Building condition survey
- Crisis team plan and training
- School facility report card
- Special education space requirements plan
- Dignity for All Students Act
- ADA compliance
- Sexual Harassment Compliance Training
- Free feminine hygiene products in restrooms servicing students in grades 6-12
- COVID supplies
- Contact Tracing

Transportation

- Private & parochial school transportation
- Out-of-district special education transportation
- Annual physical exams
- Bus driver training
- Drug testing for drivers



Carmel Central School District

Unfunded & Underfunded Mandates

Instructional

- Student calculators
- Academic intervention services/RtI
- Alternative instruction of suspended students
- Behavioral intervention plan
- NY State testing, computer-based testing, scoring, analyzing and mailings
- Private school textbooks
- Home instruction
- Home schooling - individual home instruction plan
- Homeless student instruction
- Incarcerated youth programs
- Career Development Occupational Studies (CDOS)
- Changing academic standards (ESSA)
- Hospital instruction
- English as a New Language (ENL)-curriculum materials
- Educational Stability of Children in Foster Care
- Implementation of Guidance Plan

Information Technology

- Unique student identifiers
- District data manager
- Instructional computer technology plans
- Statewide data collection - data warehousing
- Disaster recovery plan
- Data privacy/cyber security (Ed Law 2.0)
- ADA compliance

Personnel

- Taylor Law/Tri-borough amendment and its effect on collective bargaining
- Teacher mentoring program
- Leave for prostate & breast cancer screening
- Fingerprinting of potential employees
- BEDS reporting
- APPR and training
- Professional certification tracking
- Pre-school & school-age committee for special education administration
- English as a New Language (teachers)
- Private/parochial school nursing services
- Civil Rights reporting
- Violent and disruptive incident reporting (VADIR)
- Election Day Leave
- LEA for IDEA
- Mental Health Providers



Carmel Central School District

Fund Balance

At the end of a fiscal year, fund balance is generated from either under spending the budget, taking in additional revenue, or a combination of both.

- Assigned – A portion may be applied as revenue to the operating budget for the following year.
- Unassigned – Not identified for a specific purpose. Allowed to maintain up to 4% of the ensuing budget.
- Restricted – Special accounts established through BOE action to provide for a specific identified purpose (reserves).



Carmel Central School District

Fund Balance & Reserves

Account	6/30/2021	Reserve Balance 6/30/2022	Change
Reserve for Encumbrances	\$1,130,131	\$950,682	(\$179,449)
Reserve for Tax Certiorari	\$2,000,000	\$2,412,216	\$412,216
Reserve for Employee Benefits	\$3,551,441	\$4,000,000	\$448,559
Reserve for Retirement Contributions	\$500,000	\$1,500,000	\$1,000,000
Appropriated Fund Balance	\$2,200,000	\$1,100,000	(\$1,100,000)
Capital Reserve	\$1,603,717	\$2,900,000	\$1,296,283
Insurance Reserve	\$0	\$1,000,000	\$1,000,000
Unreserved-Undesignated Fund Balance	\$5,276,655	\$5,390,967	\$114,312
TOTAL	\$16,261,944	\$19,253,865	\$2,991,921



Carmel Central School District

Fund Balance & Reserves as of June 30, 2022

- **Reserve for Encumbrances – \$950,682**

This reserve is for expenditures for the 2021-2022 school year that were not yet received and/or paid by June 30, 2022. They include items such as health services for our students attending private schools in other districts, unbilled tuitions for May and June and other goods and services that were purchased in the 4th quarter that had not been paid for. These items are normally paid during the months of July and August. Another way of looking at the reserve is that it is like accounts payable. This reserve is created and used each year.

- **Reserve for Tax Certiorari – \$2,412,216**

This reserve is for expenditures that arise when taxpayers in the District challenge the assessments of their property and file lawsuits to have their assessments lowered. In many cases the lawsuits go back several years and, as such, can lead to large judgments against the District. This reserve can be accessed via BOE resolution.

- **Reserve for Employee Benefits – \$4,000,000**

This reserve is for expenditures related to contractual obligations for retirees, such as the payment of unused sick and personal days. This reserve can be accessed via BOE resolution.



Carmel Central School District

Fund Balance & Reserves as of June 30, 2022

- **Reserve for Retirement Contributions – \$1,500,000**

This reserve is set up to specifically offset the employer contributions to ERS and TRS. This reserve can be accessed via BOE resolution. It can also be allocated to the revenue budget during the budget creation process.

- **Appropriated Fund Balance – \$1,100,000**

This is the amount that the BOE used to reduce the amount of the tax levy for the 2022/2023 school year. The District plans on a similar or reduced appropriation for the 2023/2024 school year's tax levy. The appropriation will be finalized during July and August 2023.

- **Capital Reserve – \$2,900,000**

This reserve was created with voter approval in May 2015. This reserve fund allows the District to set aside money for future construction projects and improvements of facilities. Voter approval is required to withdraw any funds from the account after a resolution is passed by the BOE.



Carmel Central School District

Fund Balance & Reserves as of June 30, 2022

- **Insurance Reserve – \$1,000,000**

This reserve was created on April 19, 2022. The purpose of the reserve is to finance the cost of supplementing the District's payments for employee healthcare premiums for both future short-term and long-term needs of the District.

- **Unreserved-Undesignated Fund Balance – \$5,390,967**

This is the maximum amount of unreserved-undesignated fund balance that CCSD is allowed to have by law. The maximum equates to 4% of the current year's budget.



Carmel Central School District

Use and Impact of Fund Balance

- Can be used as an additional source of revenue
- Can also create a hole in succeeding revenue budget if not available again
- Must be managed very carefully



Carmel Central School District

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.



Carmel Central School District

Tax Rate

Assessed Value: *The value of a property as determined by the local property assessor, measured in dollars. This value can change annually (or more frequently) based on changes made by the assessor, relative to changes in market value.*

Assessment Roll: *A list of all properties and their assessed value in the municipality. Since the assessment roll is not typically finalized until August, tax rates cannot be established until the assessment roll is finalized.*

Equalization Rate: *A ratio determined by New York State used for determining the market value of a property in one municipality as compared to that of another when assessed value is not representative of market value. For school districts, the equalization rate helps determine how the tax levy will be allocated among the municipalities located within the school district's boundaries. A municipality that has an equalization rate of 100% means that the municipality is assessing property at market value. A municipality that has an equalization rate of less than 100% means that the municipality is assessing property below market value.*



Carmel Central School District

Tax Rate Calculation (Simplified)

Town Assessed Value / Equalization Rate = FV (Town Full Value)

Town FV / District FV = Town Share of Levy

Town Share of Levy / Town Assessed Value X 1000 = Town Tax Rate



Carmel Central School District

Actual Tax Rate Calculation – 2022 - 2023

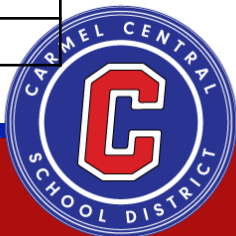
	Assessed Value	Clergy Exemptions (add to a/v) for Apportionment	Assessed Value With Partial Exemptions	Equalization Rates	Full Value for Apportionment	Share of Levy	Amount of Levy
Town	1						
CARMEL	1,118,473,848	3000	1,118,476,848	1.0000	1,118,476,848	0.2671329	26,593,283.08
KENT	1,559,768,011	0	1,559,768,011	0.8370	1,863,522,116	0.4450768	44,307,730.86
PATTERSON	757,014,052	1,500	757,015,552	1.0000	757,015,552	0.1808028	17,999,057.30
PUT. VALLEY	38,632,684		38,632,684	1.0000	38,632,684	0.0092269	918,543.74
SOUTHEAST	2,301,300		2,301,300	1.0000	2,301,300	0.0005496	54,716.49
E. FISHKILL	407,018,975		407,018,975	1.0000	407,018,975	0.0972109	9,677,420.54
TOTAL	3,883,208,870	4,500	3,883,213,370		4,186,967,475	1.00	99,550,752.00
Town	Less Omitted & Pro-rated	Net Levy	Net to be raised by rate	2022-2023 Tax Rate	2021-2022 Tax Rate	\$\$ Change	% Change
CARMEL	12,238.61	26,581,044.47	26,581,044.47	23.765459	25.471378	-1.705918802	-6.70%
KENT	22,908.17	44,284,822.69	44,284,822.69	28.391929	28.129442	0.262487505	0.93%
PATTERSON	11,484.02	17,987,573.28	17,987,573.28	23.761215	25.477805	-1.716590199	-6.74%
PUT. VALLEY	0.00	918,543.74	918,543.74	23.776338	25.451820	-1.675482683	-6.58%
SOUTHEAST	254.69	54,461.80	54,461.80	23.665665	25.483718	-1.818052929	-7.13%
E. FISHKILL	1,950.62	9,675,469.92	9,675,469.92	23.771545	25.469068	-1.69752279	-6.67%
TOTAL LEVY	48,836.11	99,501,915.89	99,501,915.89	25.623632	26.584692	-0.961059517	-3.62%



Carmel Central School District

Tax Rate Calculation Component History

<u>Assessed Value</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	<u>Total</u>
2020-21	\$1,019,752,542	\$1,546,586,332	\$678,458,734	\$34,385,328	\$1,999,135	\$341,879,368	\$3,623,061,439
2021-22	\$1,049,893,481	\$1,551,528,368	\$700,937,443	\$35,770,562	\$2,080,878	\$366,780,619	\$3,706,991,351
2022-23	\$1,118,473,848	\$1,559,768,011	\$757,014,052	\$38,632,684	\$2,301,300	\$407,018,975	\$3,883,208,870
<u>Equalization Rate</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	
2020-21	1.0000	0.9125	1.0000	1.0000	1.0000	0.9800	
2021-22	1.0000	0.9055	1.0000	1.0000	1.0000	1.0000	
2022-23	1.0000	0.8370	1.0000	1.0000	1.0000	1.0000	
<u>Share of Levy</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	
2020-21	0.2698947	0.4485797	0.1795654	0.0091006	0.0005291	0.0923305	
2021-22	0.2713670	0.4428757	0.1811719	0.0092456	0.0005378	0.0948019	
2022-23	0.2671329	0.4450768	0.1808028	0.0092269	0.0005496	0.0972109	
<u>Tax Rate</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	
2020-21	\$26.087341	\$28.577307	\$26.084629	\$26.094590	\$26.094590	\$26.621674	
2021-22	\$25.471378	\$28.129442	\$25.477805	\$25.451820	\$25.483718	\$25.469068	
2022-23	\$23.765459	\$28.391929	\$23.761215	\$23.776338	\$23.665665	\$23.771545	



Carmel Central School District

Tax Exempt Properties

2022 -2023 Tax Exempt Properties

- Total Properties = 6,205
- Total Equalized Value = \$840,617,141
- Examples
 - Religious: 47 = \$219,381,711
 - STAR Enhanced: 1,040 = \$118,590,210
 - STAR Basic = 3,384 = \$157,315,656



Carmel Central School District

PILOTs – Payments In Lieu of Taxes

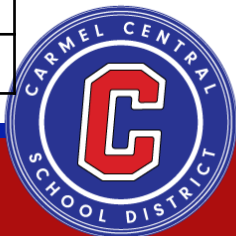
Payment in Lieu of Tax (PILOT): *generally refers to payments made pursuant to statute or contract to taxing jurisdictions equal to the amount, or portion of the amount, of real property taxes that would have been levied by or on behalf of the taxing jurisdiction if the real property was not tax exempt.* PILOTs are often included as part of an Industrial Development Agency (IDA) agreement with a commercial or industrial project that is receiving financial assistance for the duration of the project. The property is typically taken off the tax roll and payments in lieu of taxes are made instead.



Carmel Central School District

PILOTS

2019 -2020 Taxable Value	2019-2020 Tax Rate	2019 - 2020 Exempt Tax Amount	2019-2020 PILOT Received
\$ 2,155,800.00	26.413326	\$ 56,941.85	\$ 2,143.73
\$ 2,492,700.00	26.413326	\$ 65,840.50	\$ 2,966.53
		\$ 122,782.35	\$ 5,110.26
2020 - 2021 Taxable Value	2020-2021 Tax Rate	2020 - 2021 Exempt Tax Amount	2020 - 2021 PILOT Received
\$ 2,155,800.00	26.087342	\$ 56,239.09	\$ 2,166.99
\$ 2,492,700.00	26.087342	\$ 65,027.92	\$ 3,181.27
		\$ 121,267.01	\$ 5,348.26
2021 - 2022 Taxable Value	2021 - 2022 Tax Rate	2021 - 2022 Exempt Tax Amount	2021 - 2022 PILOT Received
\$ 2,155,800.00	25.471378	\$ 54,911.20	\$ 2,192.52
\$ 2,492,700.00	25.471378	\$ 63,492.50	\$ 3,417.43
		\$ 118,403.70	\$ 5,609.95



Carmel Central School District

Larger Taxpayers 2022 for 2022-23 Tax Rolls

Name	Type	Estimated Full Valuation
New York City	City Reservoir	\$ 230,958,640
Watchtower	Religious Organiztion	\$ 180,243,700
Putnam Hospital Center	Health Care Facility	\$ 93,262,200
State of New York	Municipality	\$ 41,346,219
NYS Gas & Electric	Utility	\$ 35,202,529
Putnam Plaza LLC	Shopping Center	\$ 19,425,200
HRE Properties	Shopping Center	\$ 14,430,100
Fitzgerald Family LLC	Commercial	\$ 9,200,700
Con Edison	Utility	\$ 9,144,499
Liberty Management	Health Care Facility	\$ 8,896,700

The larger taxpayers listed above have a total estimated full valuation of \$642,110,487 that represents 15.34% of the tax base of the District.



Carmel Central School District

Visualization : Homes vs. Industry Comparison

Carmel (Student Pop: 3,829):

Population = 28,989; Households = 10,213; Median Household Income = \$102,348*

Patterson: ACME Plaza, Tractor Supply, Thunder Ridge, Front St.
Area,

Carmel: Putnam Plaza and vicinity, Putnam Hospital, Rt 6/52
Shoprite Plaza

Kent: Kent Center adjacent to Kent Schools, Rt 52

Mahopac (Student Pop: 3,846):

Population = 27,658; Households = 9,422; Median Household Income = \$115,518*

Rt 6 corridor South of reservoir to Baldwin Place Shopping Center and vicinity
Lake Mahopac Area

Brewster (Student Pop: 3,002):

Population = 21,906; Households = 8,107; Median Household Income = \$98,569*

Rt 22 corridor South of Rt 164
Downtown business district
Home Depot, DeCicco's, Marshall's, Caremount
Brewster Ice Arena and vicinity

* National Center for Education Statistics for 2021-2022 SY



Carmel Central School District

True Value Tax Rate

True Value Tax Rate – Total Tax Levy/Full Value of all property – used to compare taxes in various districts

True Value Tax Rate Comparison*+					
	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Arlington	\$ 24.98	\$ 25.43	\$ 25.63	\$ 24.70	\$ 25.16
Brewster	\$ 23.71	\$ 23.76	\$ 23.74	\$ 27.74	\$ 23.30
Carmel	\$ 27.29	\$ 27.18	\$ 26.47	\$ 26.41	\$ 26.08
Mahopac	\$ 24.67	\$ 23.78	\$ 22.77	\$ 22.85	\$ 22.32
Putnam Valley	\$ 26.81	\$ 26.60	\$ 26.46	\$ 26.89	\$ 25.76
Wappingers	\$ 18.29	\$ 18.22	\$ 18.20	\$ 17.39	\$ 18.22
Yorktown	\$ 25.12	\$ 24.14	\$ 23.17	\$ 22.99	\$ 22.21

 Highest
 Lowest

2021 Westchester/Putnam:
Highest – Carmel = \$26.08
Lowest – Pocantico Hills = \$9.24

*Source: Office of the New York State Comptroller
+ per \$1,000.00 of full value



Carmel Central School District

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%				



Carmel Central School District

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)
Total \$ Below Maximum Allowable Tax Levy				\$ (4,853,543)



Carmel Central School District

Per Pupil Expenditure

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

Per Pupil Expenditure 2018-2019 SY	
Arlington	\$20,549.00
Brewster	\$25,546.00
Carmel	\$27,019.00
Mahopac	\$25,746.00
Putnam Valley	\$26,697.00
Wappingers	\$19,217.00
Yorktown	\$24,175.00



Carmel Central School District

Debt Service

Debt Service Fund: *The fund used to record payments of principal and interest on capital debt.* The use of this fund by school districts is optional except where a mandatory reserve for debt service is required as a result of having sold school property on which there is outstanding debt, or where unexpended proceeds of borrowings, earned interest, bond premium, or accrued interest are being retained to offset future payments on principal and interest. *Most school districts pay debt service on capital debt directly from the General Fund.*



Carmel Central School District

Debt Service

Debt Service Budget					
Description	2023/2024		2022/2023		Difference
2014 Refunded 2007 Bonds - Principal	\$1,430,000		\$1,365,000		\$65,000
2012 Bond - Principal	\$0		\$140,000		-\$140,000
2014 Bond Data & Security - Principal	\$0		\$355,000		-\$355,000
2022 Refunding 2012 & 2014 Bonds - Principal*	\$470,000		\$0		\$470,000
2022 DASNY Bond - Principal*	\$730,000		\$0		\$730,000
2014 Refunded 2007 Bonds - Interest	\$147,725		\$215,975		-\$68,250
2012 Bond - Interest	\$0		\$20,250		-\$20,250
2014 Bond Data & Security - Interest	\$0		\$92,169		-\$92,169
2022 Refunding 2012 & 2014 Bonds - Interest*	\$123,200		\$0		\$123,200
2022 DASNY Bond - Interest*	\$755,250		\$0		\$755,250
BAN Principal - School Construction *	\$0		\$970,000		-\$970,000
BAN Interest - School Construction *	\$0		\$404,400		-\$404,400
BAN Tax Certiorari - Interest	\$0		\$0		\$0
RAN - Interest	\$15,000		\$15,000		\$0
EPC Installment Purchase - Principal	\$575,659		\$560,886		\$14,773
EPC 2 Installment Purchase - Principal	\$136,000		\$132,000		\$4,000
EPC 3 Installment Purchase - Principal	\$379,286		\$370,650		\$8,636
EPC Installment Purchase - Interest	\$46,697		\$61,471		-\$14,774
EPC 2 Installment Purchase - Interest	\$33,063		\$36,392		-\$3,329
EPC 3 Installment Purchase - Interest	\$132,402		\$141,039		-\$8,637
					\$0
Total	\$4,974,282		\$4,880,232		\$94,050

Year	Total Debt Service
2022/23	\$4,880,232
2023/24	\$4,974,282

* BAN Paid off. Bonds issued for the debt.



Carmel Central School District

Proposed Budget Considerations

- ERS – Employee Retirement System (NYS) – Covers non-instructional staff
ERS Projection – Increase **\$117,139**
\$2,201,019 – SY 2023/2024
\$2,083,880 – SY 2022/2023
\$2,607,619 – SY 2021/2022
- TRS – Teachers Retirement System – Covers instructional staff (Teachers, TAs, Administrators)
TRS Projection – Neutral **\$0.00**
 - 10.29% in 2023 – 2024 - **\$5,925,471**
 - 10.29% in 2022 - 2023 = **\$5,925,471**
 - 9.80% in 2021 – 2022 = **\$5,817,878**
- Health care – CCSD operates a self-funded health care plan
 - 2023 – 2024 projected increase **10.8%**
 - 2022 – 2023 increase **7.78%**
- Liability Insurance – CCSD belongs to an insurance cooperative
 - 2023 – 2024 – Anticipated premium increase of **8% - 12%**



Carmel Central School District

Utilities Expenditures History

Description	2018 - 19 Expenditures	2019 - 20 Expenditures	2020 - 21 Expenditures	2021 - 22 Expenditures	2022 - 23 Expenditures To Date
FUEL OIL (Heating)	\$290,620	\$237,877	\$211,624	\$278,510	\$164,584
PROPANE GAS	\$140,550	\$129,188	\$148,472	\$154,038	\$45,410
ELECTRICITY	\$400,918	\$365,686	\$333,647	\$406,088	\$195,773
BUS PARTS/SUPPLIES	\$261,643	\$229,138	\$254,584	\$267,419	\$139,191
TIRES/CHAINS/TUBES	\$58,755	\$35,509	\$32,575	\$48,561	\$26,690
DIESEL FUEL	\$218,522	\$137,616	\$127,792	\$289,395	\$132,129
GASOLINE	\$158,633	\$109,383	\$101,398	\$221,733	\$80,158
OIL LUBE ANTI-FREEZE	\$15,134	\$12,806	\$13,307	\$18,364	\$10,970



Carmel Central School District

January Budget Survey Results

- Opened on Thursday, January 5th
 - Specific email blast on 1/5/23 to 7,879 parents, staff and other community members
 - Additionally posted on CCSD website, posted in Schoolhouse News, and posted on Social Media
 - Second specific email blast on 1/17/23
- Closed on Thursday, January 19th
- 415 total responses
 - 313 = I am a parent/guardian and community member of a current CCSD student(s)
 - 102 = I am a community member of the CCSD without children in the buildings



Carmel Central School District January Budget Survey Results

2. Please tell us how you voted on the 2022-2023 school year budget

● Yes – Approved the budget	216
● No – Rejected the budget	93
● I did not vote	47
● I prefer not to share	59



Carmel Central School District

January Budget Survey Results

3. I feel I have a strong understanding of the CCSD budget and budget process

Agree strongly	104
Agree somewhat	179
Neutral	75
Disagree somewhat	32
Disagree strongly	25



Carmel Central School District

January Budget Survey Results

4. When I need more information about the school budget and the budget process, I seek information from:

● CCSD website and BOE Meetings	251
● CCSD emails and communicatio...	235
● Community members and friends	144
● Social media	61
● Other	22



Carmel Central School District

January Budget Survey Results

6. The allowable tax levy (ATL) is the maximum tax levy permissible under the “Tax Cap” legislation requiring a simple majority (50% +1) voter approval for passage. The maximum ATL for the 2022-23 school year was 3.57%, however the BOE selected 0.97% to put forward to the voters. For the 2023-24 school year, the maximum ATL I would be comfortable approving would be:

● Less than 1%	196
● Between 1% and 1.5%	106
● Between 1.5% and 2.0%	46
● Between 2.0% and 2.5%	23
● Above 2.5%	44



Carmel Central School District

January Budget Survey Results

7. What more can the CCSD do to inform and involve the community in the budget process?

● Increase email communications	232
● Increase mailed information	160
● Increase budget forums	95
● Increase small informal informat...	129
● Other	59



Carmel Central School District

January Budget Survey Results

7. What more can the CCSD do to inform and involve the community in the budget process?

Simplify Information	5
Transparency	4
Post Information on Website	4
Community Outreach	3
Infographics	3
Virtual Forums	3
Emails / emails to school families	2
Address ALL questions asked	2
Budget Meetings	2
Increased Mailings	1
Cancel Mailings	1
Post Information on Social Media	1
Don't use email	1
Use P & L format	1

Use students to get budget info out	1
Video explaining budget; not a budget meeting video	1
Provide Financial Statements	1
Do Nothing	1
Take Action	1
Fact Sheet	1
Lawn Signs	1
Get more input	1

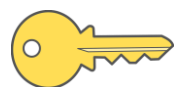


Carmel Central School District

Revenue Sources

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

- NY State Aid = \$37,227,960
- Local Property Tax = \$101,399,438 (1.86% Tax Levy Increase)
- Fund Balance = \$1,100,000
- Miscellaneous* = \$1,222,300



Revenues must match expenditures

*Miscellaneous includes facilities use fees, tuitions, sale of property and BOCES refunds



Carmel Central School District

Revenue Sources – New York State Aid

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	2023-2024
Foundation Aid	\$ 25,951,863
BOCES Aid	\$ 1,900,000
High-Cost Excess	\$ 545,373
Private Excess	\$ 577,352
Hardware	\$ 52,643
Software/Library/Textbook	\$ 318,971
Transportation	\$ 4,234,219
Building	\$ 1,777,312
High Tax	\$ 1,773,245
Sup. Pub Excess	\$ 96,982
	\$ 37,227,960



Carmel Central School District

Estimated Maximum Allowable Tax Levy

Prior Year Tax Levy 2022-2023 (\$99,550,752)		\$99,550,752	
Multiplied times the Estimated Tax Base Growth Factor	X	1.0065	
		\$100,197,832	
Add Prior Year Pilot Payments	+	\$5,609	
		\$100,203,441	
Subtract Prior Year Capital, Debt & Court Order Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	-	\$0	
Capital Local, Debt and Lease Expenditures (minus building aid)	-	\$2,604,373	
Resulting Adjusted Prior Year Tax Levy		\$97,599,068	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		\$99,551,049	
Minus Anticipated Coming Year Pilot Payments	-	\$5,609	
		\$99,545,440	
Plus Available Carryover, if any	+	\$0	
Resulting Tax Levy Limit Reportable to Comptroller		\$99,545,440	
Plus Coming School Year Exemptions:			
Court Order Judgements Exceeding 5% of Total Tax Levy	+	\$0	
Est. Capital Local, Debt and Lease Expenditures (minus bldg. aid)	+	\$2,637,587	
ERS Exemption	+	\$0	
TRS Exemption	+	\$0	
Estimated Maximum Allowable Tax Levy		\$102,183,027	2.64%
			\$2,632,275



Carmel Central School District

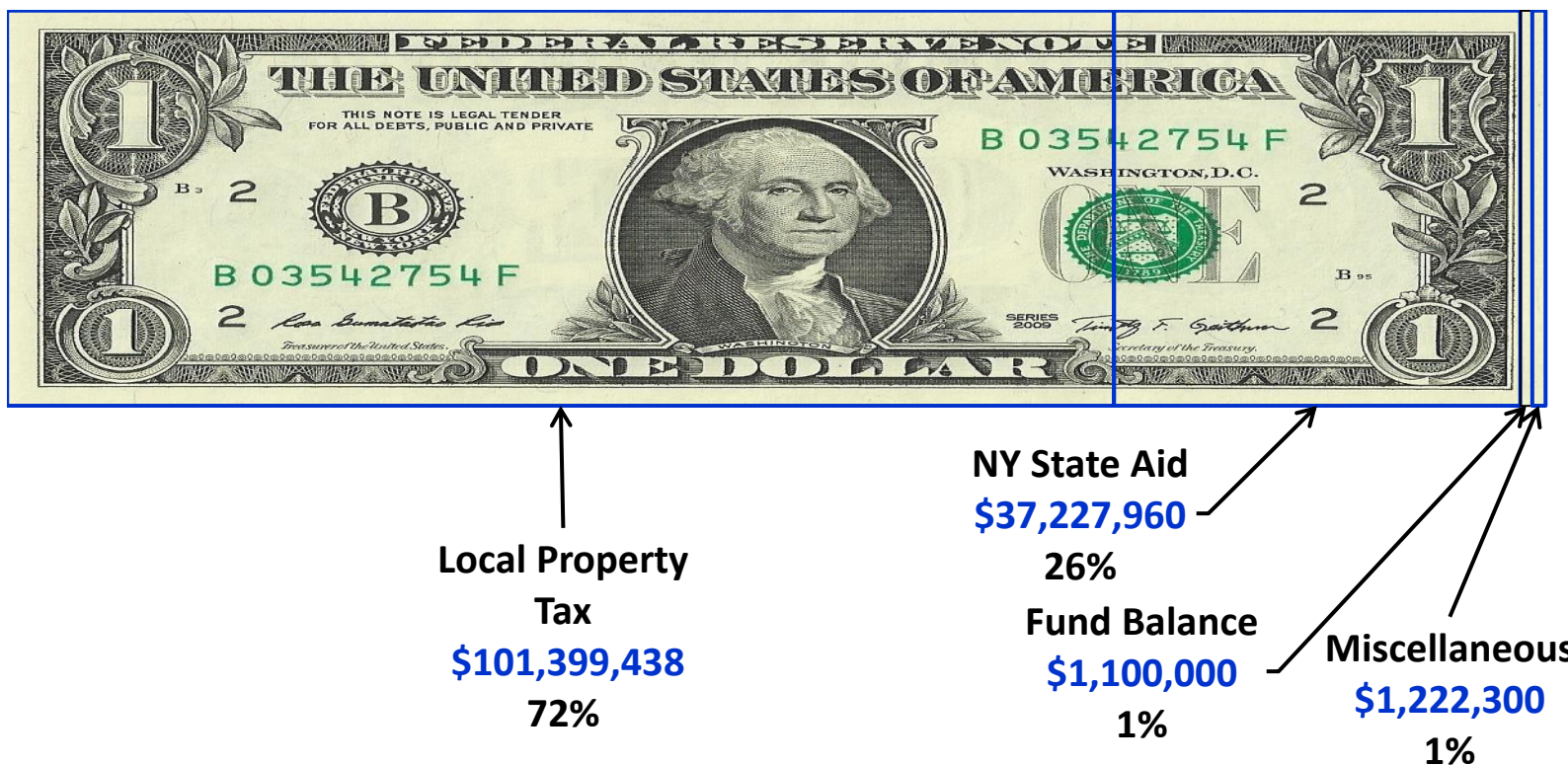
Revenue Sources – 1.86% Tax Levy with \$1.1M Fund Balance

	Adopted 2022-2023	Proposed 2023 - 2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
Local Property Tax	\$ 99,550,752	\$ 101,399,438	\$ 1,848,686	1.86%	73.86%	71.94%
NY State Aid	\$ 32,396,589	\$ 37,227,960	\$ 4,831,371	14.91%	24.04%	26.41%
Fund Balance	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%	0.82%	0.78%
Miscellaneous	\$ 1,726,846	\$ 1,222,300	\$ (504,546)	-29.22%	1.28%	0.87%
			\$ -			
Total	\$ 134,774,187	\$ 140,949,698	\$ 6,175,511	4.58%	100.00%	100.00%



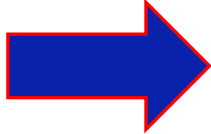
Carmel Central School District

Revenue Sources 2023-2024 – 1.86% Tax Levy with \$1.1M Fund Balance



Carmel Central School District

Proposed Revenue Budget – Tax Levy 1.86% with \$1.1m Fund Balance

Adopted 2022-2023		Proposed 2023-2024
\$134,774,187		\$140,949,698
+ \$6,175,511		
+ 4.58%		



Carmel Central School District

Proposed Expenditures – General Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
1000 Board of Education	\$ 50,600	\$ 55,071	\$ 4,471	8.84%	0.04%	0.04%
1200 Central Administration	\$ 349,220	\$ 362,534	\$ 13,314	3.81%	0.26%	0.26%
1300 Finance	\$ 1,444,822	\$ 1,431,900	\$ (12,922)	-0.89%	1.07%	1.02%
1400 Staff	\$ 761,277	\$ 797,733	\$ 36,456	4.79%	0.56%	0.57%
1600 Central Services	\$ 8,986,937	\$ 9,124,315	\$ 137,378	1.53%	6.67%	6.47%
1900 Special Items	\$ 1,527,419	\$ 1,570,387	\$ 42,968	2.81%	1.13%	1.11%
General Support Total	\$ 13,120,275	\$ 13,341,940	\$ 221,665	1.69%	9.74%	9.47%



Carmel Central School District

Proposed Expenditures – Instructional Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
2000 Admin & Improvements	\$ 3,163,167	\$ 3,252,395	\$ 89,228	2.82%	2.35%	2.31%
2100 Teaching-Regular School	\$ 38,200,407	\$ 39,351,705	\$ 1,151,298	3.01%	28.34%	27.92%
2200 Special Apportionment Programs	\$ 19,981,528	\$ 21,766,979	\$ 1,785,451	8.94%	14.83%	15.44%
2600 Instructional Media	\$ 2,042,317	\$ 1,911,105	\$ (131,212)	-6.42%	1.52%	1.36%
2800 Pupil Personnel	\$ 6,915,909	\$ 7,435,519	\$ 519,610	7.51%	5.13%	5.28%
2850 Pupil Activities	\$ 1,194,535	\$ 1,347,645	\$ 153,110	12.82%	0.89%	0.96%
Instructional Total	\$ 71,497,863	\$ 75,065,348	\$ 3,567,485	4.99%	53.05%	53.26%



Carmel Central School District

Proposed Expenditures – Undistributed Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
5000 Transportation	\$ 6,514,660	\$ 6,707,803	\$ 193,143	2.96%	4.83%	4.76%
7000 Community Programs	\$ 365,000	\$ 365,000	\$ -	0.00%	0.27%	0.26%
9000 Employee Benefits	\$ 38,396,157	\$ 40,495,325	\$ 2,099,168	5.47%	28.49%	28.73%
9700 Debt Service	\$ 4,880,232	\$ 4,974,282	\$ 94,050	1.93%	3.62%	3.53%
9900 Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Undistributed Total	\$ 43,276,389	\$ 45,469,607	\$ 2,193,218	5.07%	32.11%	32.26%



Carmel Central School District

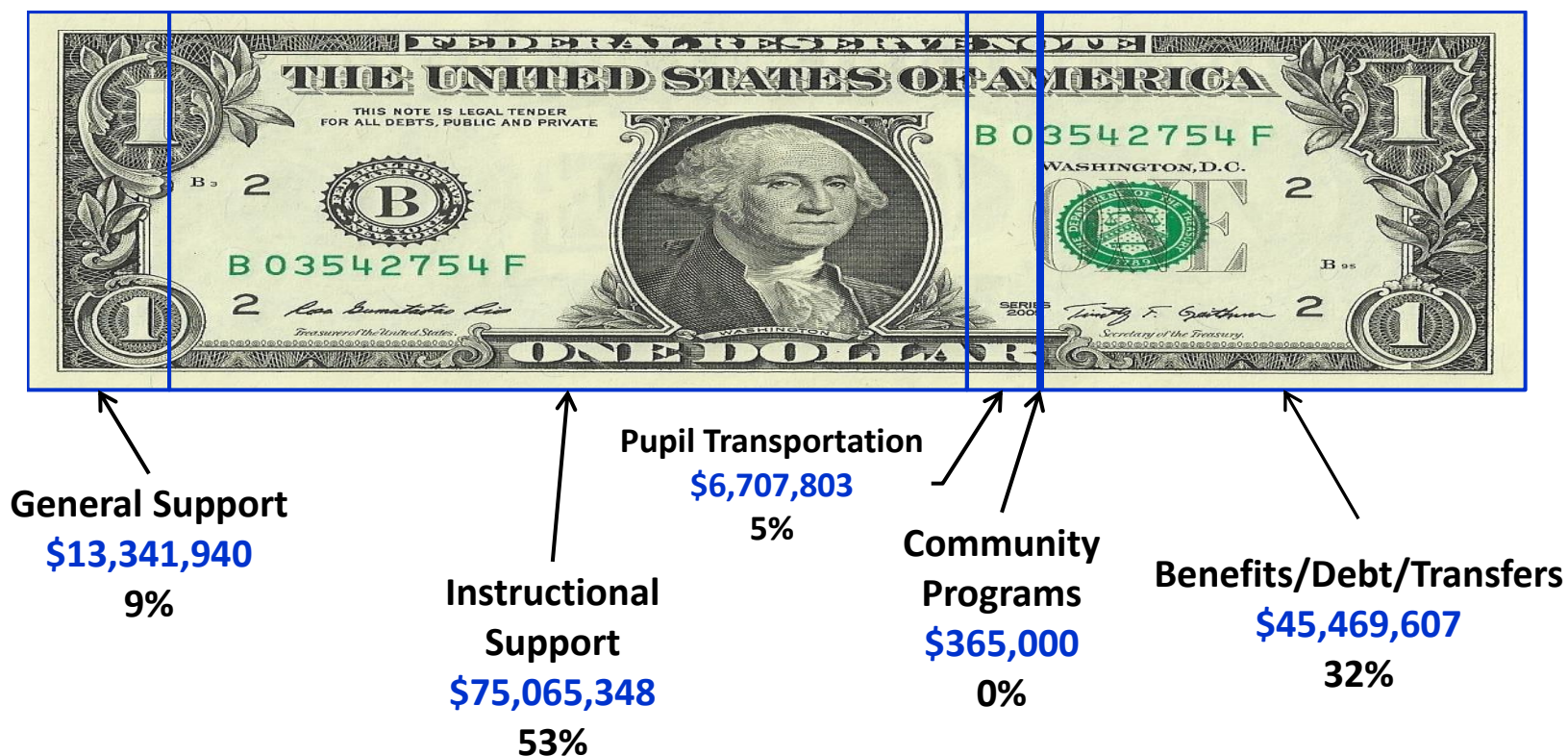
Proposed Expenditures – All Categories

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
General Support	\$ 13,120,275	\$ 13,341,940	\$ 221,665	1.69%	9.74%	9.47%
Instructional Total	\$ 71,497,863	\$ 75,065,348	\$ 3,567,485	4.99%	53.05%	53.26%
Pupil Transportation	\$ 6,514,660	\$ 6,707,803	\$ 193,143	2.96%	4.83%	4.76%
Community Programs	\$ 365,000	\$ 365,000	\$ -	0.00%	0.27%	0.26%
Benefits/Debt/Transfers	\$ 43,276,389	\$ 45,469,607	\$ 2,193,218	5.07%	32.11%	32.26%
Totals	\$ 134,774,187	\$ 140,949,698	\$ 6,175,511	4.58%	100.00%	100.00%



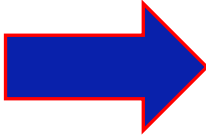
Carmel Central School District

Proposed Expenditures – All Categories



Carmel Central School District

Expenditures - Budget 2023 - 2024

Adopted 2022-2023		Proposed 2023-2024
\$134,774,187		\$140,949,698
		+ \$6,175,511
		+ 4.58%



Carmel Central School District

Initial Draft Budget – Tax Levy 1.86% with \$1.1 Fund Balance

With No Change to Governor's Proposal

Allowable Revenue at 1.86% Tax Levy
\$140,949,698

District Proposed Expenditures
\$140,949,698



Revenues = Expenditures

Carmel Central School District

Budget Priority Inclusions

1.5 Special Education Teacher = **\$195,000**

1.0 Tech. Instructional Coaches = **\$130,000**

1.5 Nurse = **\$127,500**

0.5 Occupational Therapist = **\$60,000**

0.5 Physical Therapist = **\$60,000**

0.5 Speech Therapist = **\$60,000**

1.0 Bilingual Psychologist - CHS = **\$130,000**

1.0 Student Assistance Counselor = **\$130,000**

0.5 ELL Teacher - Secondary = **\$65,000**

Additional Monitors/SESA – Districtwide = **\$170,000**

- Special Education Student Needs
- Additional Building Level Supervision

0.5 Benefits Coordinator = **\$50,000**

PD for Staff in DEI = **\$56,227**

New Reading Program = **\$110,000**

- Supplies and Training



Carmel Central School District

Budget Priority Inclusions

Athletics = \$75,100

- Varsity Girls Flag Football = \$17,100
- Varsity Boys Volleyball = \$8,200
- JV Boys Volleyball = \$6,800
- Merger – Boys and Girls Swimming = \$10,000
- Merger – Girls Ice Hockey = \$4,000
- Modified Football Equipment = \$29,000

Asbestos Removal Program – GFMS = \$144,000

Facilities Equipment – Districtwide = \$30,000

Field Trip Funds – Districtwide = \$50,000

*School Bus Purchase/Lease Program = \$924,600

- Lease Payments for Phase #1 = \$384,000*
 - Sixteen(16) 66-passenger busses
- Lease/Purchase Payments for Phase #2 = \$540,600
 - Twelve(12) 66-passenger busses = \$312,000
 - Purchase small vehicle program = \$228,600



Carmel Central School District

Proposed Lease and Purchase Program

5-year Big Bus Lease Program and 10-year Small Vehicle Purchase Program											
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Big buses	16	12	12	12	12	16	12	12	12	12	16
Small buses	4	2	5	5	5	5	5	5	5	4	5
Suburbans	2	1	2		2		2		2		2
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Big bus lease *	\$384,000	\$312,000	\$315,000	\$320,000	\$320,000	\$425,000	\$312,000	\$312,000	\$324,000	\$324,000	\$432,000
Small bus purchase	\$248,000	\$173,600	\$450,000	\$450,000	\$450,000	\$450,000	\$455,000	\$460,000	\$465,000	\$372,000	\$465,000
Suburban purchase	\$104,000	\$55,000	\$110,000		\$115,000		\$120,000		\$120,000		\$125,000
Small bus/Suburban total	\$352,000	\$228,600	\$560,000	\$450,000	\$565,000	\$450,000	\$575,000	\$460,000	\$585,000	\$372,000	\$590,000
Total Yearly Cost	\$736,000	\$540,600	\$875,000	\$770,000	\$885,000	\$875,000	\$887,000	\$772,000	\$909,000	\$696,000	\$1,022,000
Total budget appropriation lease & purchase payments	\$736,000	\$924,600	\$1,571,000	\$1,781,000	\$2,216,000	\$2,526,000	\$2,579,000	\$2,464,000	\$2,598,000	\$2,389,000	\$2,719,000

*Cost is lease payment per year



Carmel Central School District

Tax Levy Impact – Assumed Taxable Assessed Value at \$350,000

Tax Levy 1.86% - \$1.1m Fund Balance - Taxable Assessed Value at \$350,000								
	2023-2024			2022-2023		\$ Change per Year	% Change	Per Month
CARMEL	24.206994	\$ 8,472		23.765459	\$ 8,318	\$ 155	1.86%	\$ 12.88
KENT	28.919448	\$ 10,122		28.391929	\$ 9,937	\$ 185	1.86%	\$ 15.39
PATTERSON	24.202749	\$ 8,471		23.761215	\$ 8,316	\$ 155	1.86%	\$ 12.88
PUT. VALLEY	24.217871	\$ 8,476		23.776338	\$ 8,322	\$ 155	1.86%	\$ 12.88
SOUTHEAST	24.107199	\$ 8,438		23.665665	\$ 8,283	\$ 155	1.87%	\$ 12.88
E. FISHKILL	24.213078	\$ 8,475		23.771545	\$ 8,320	\$ 155	1.86%	\$ 12.88

Assumptions:

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



Carmel Central School District

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:
Require reductions totaling **\$1,848,686**
 - No increase to the prior year's tax levy - Tax levy at 0%
 - Expenditure budget cannot increase by more than 120% of CPI
 - 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



Carmel Central School District

Potential Safety Capital Projects

- **GFMS Water Tank**

- Original 10,600-gallon tank that services the whole building
 - Requires voter authorization, architect design, SED approval and bid process
 - Estimated 4-6 week construction timeframe
 - Anticipated Summer 2024 project
 - Estimated cost = **\$500,000** receiving approximately 50% back in building aid
- *Shall the Board of Education of the Carmel Central School District be authorized to, without the levy of additional taxes, replace the water tank at George Fischer Middle School, and acquire associated and incidental equipment, machinery, apparatus and perform related work, at an estimated maximum cost of **\$500,000**, which amount shall be paid for entirely from the Capital Reserve Fund?*
- Propose to District voters (as a separate proposition) authorization to transfer from Capital Reserve Fund to finance the projects (Current balance is **\$2,900,000**)



Carmel Central School District

Potential Safety Capital Projects

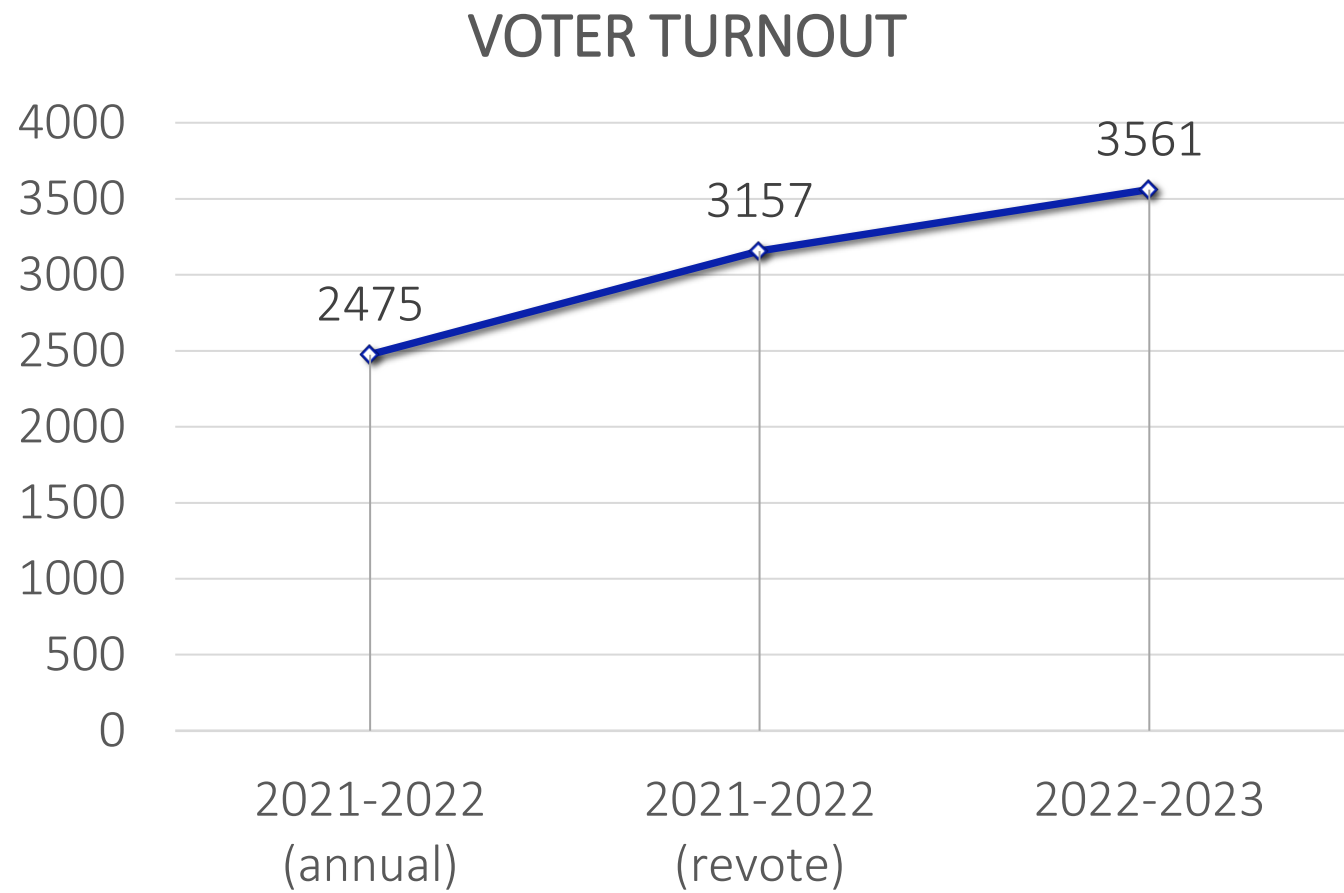
- **Phone Systems, Intercoms and PAs**

- Phone system supplied by outdated copper lines subject to frequent outages impacting incoming & outgoing calls, fax lines necessary for medical notes, and fire & security alarms
 - Current system no longer being manufactured; limited parts; limited repair operators
 - Requires voter authorization, architect design, SED approval and bid process
 - VOIP will replace whole system
 - Anticipated Summer 2024 project
 - Estimated cost = **\$1,000,000** receiving approximately 50% back in building aid
- *Shall the Board of Education of the Carmel Central School District be authorized to, without the levy of additional taxes, replace the district-wide phone, intercom and public address system in its School Buildings, district office, transportation office and bus garage, and acquire associated and incidental equipment, machinery, apparatus and perform related work, at an estimated maximum cost of **\$1,000,000**, which amount shall be paid for entirely from the Capital Reserve Fund?*
- Propose to District voters (as a separate proposition) authorization to transfer from Capital Reserve Fund to finance the projects (Current balance is **\$2,900,000**)



Carmel Central School District

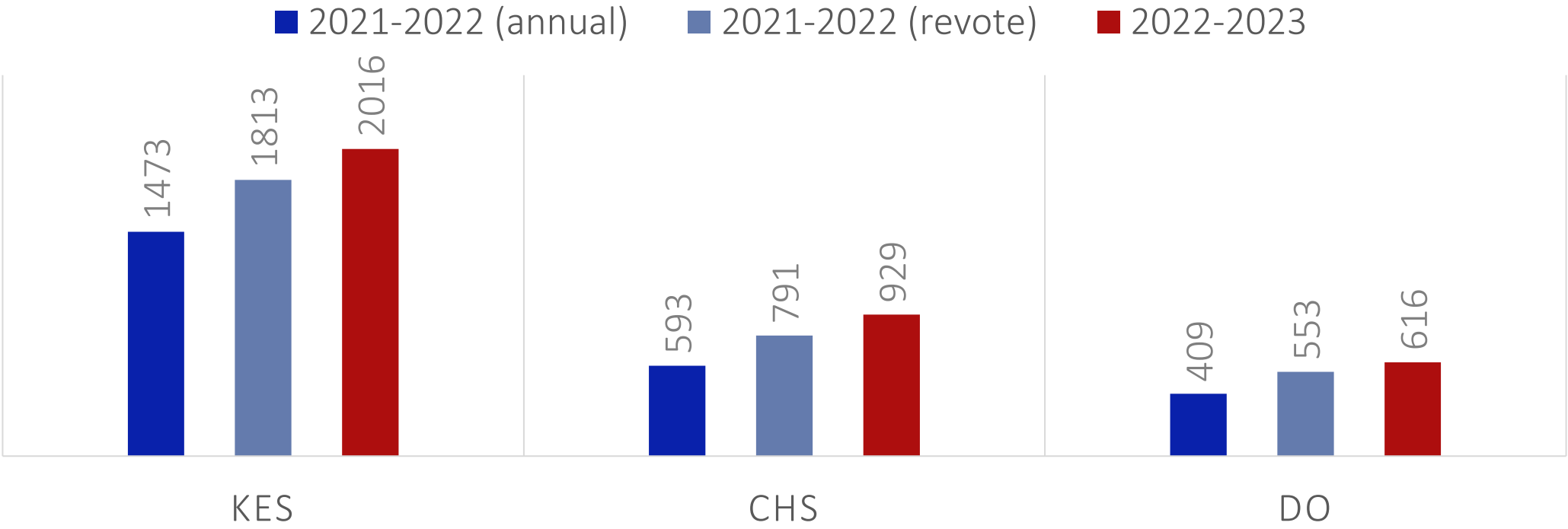
Budget Voter Trends



Carmel Central School District

Budget Voter Trends

VOTER TURNOUT BY LOCATION

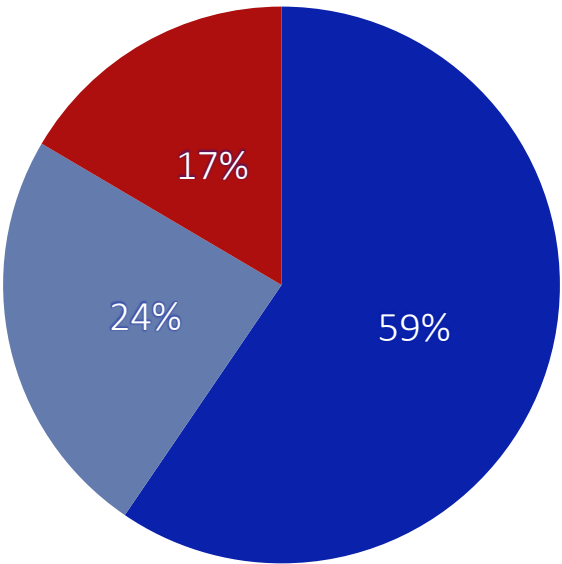


Carmel Central School District

Budget Voter Trends – Where People Vote

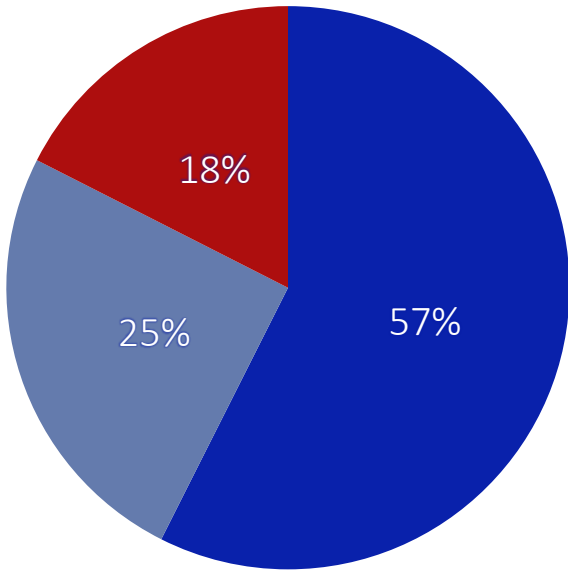
2021-2022 ANNUAL

■ KES ■ CHS ■ DO



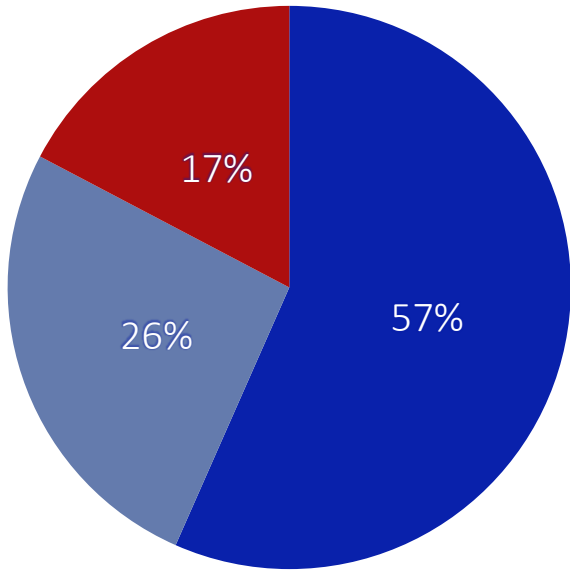
2021-2022 REVOTE

■ KES ■ CHS ■ DO



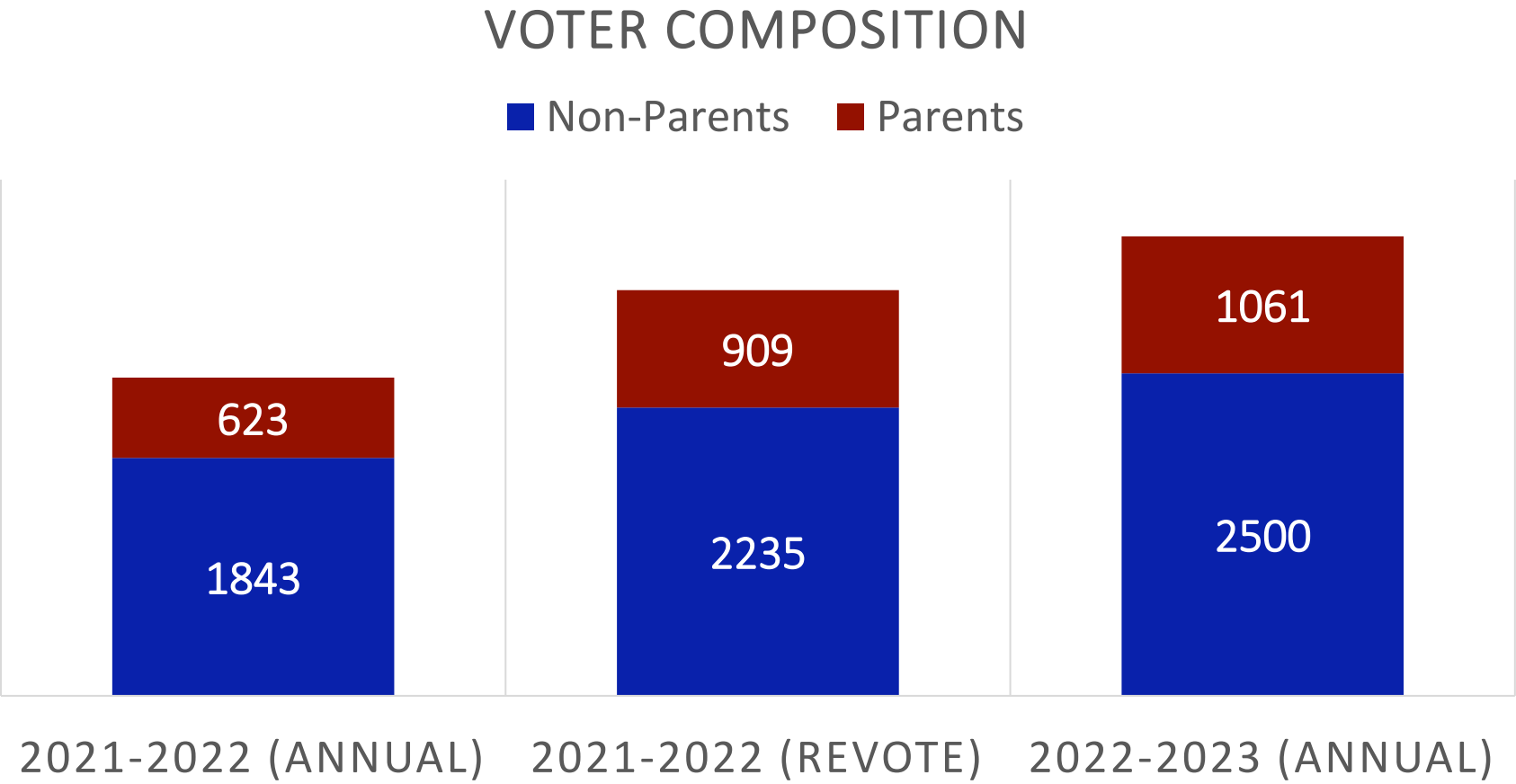
2022-2023 ANNUAL

■ KES ■ CHS ■ DO



Carmel Central School District

Budget Voter Trends – Parent Turnout

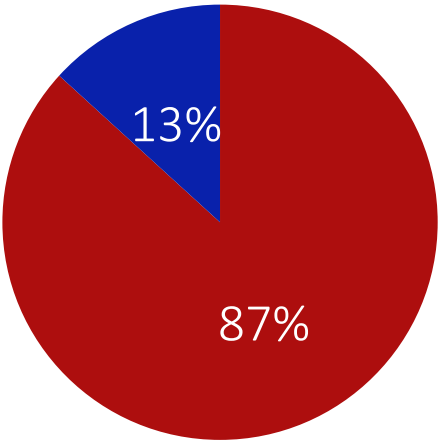


Carmel Central School District

Budget Voter Trends – Parent Turnout

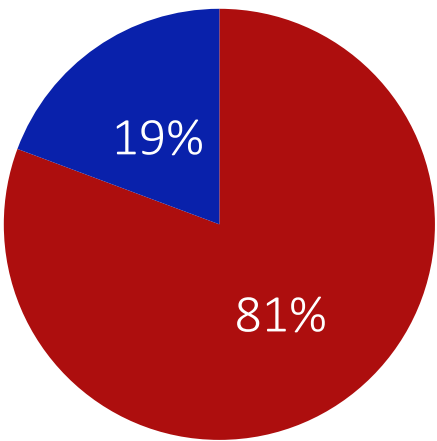
2021-2022
ANNUAL

■ Parents Did Not Vote
■ Parents That Voted



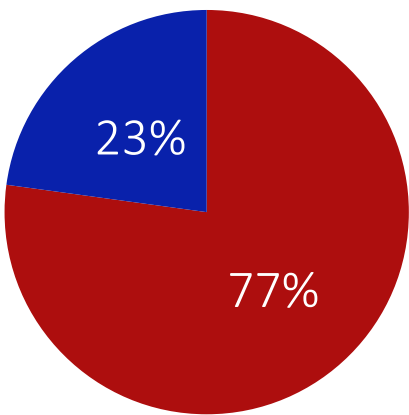
2021-2022
REVOTE

■ Parents Did Not Vote
■ Parents That Voted



2022-2023
ANNUAL

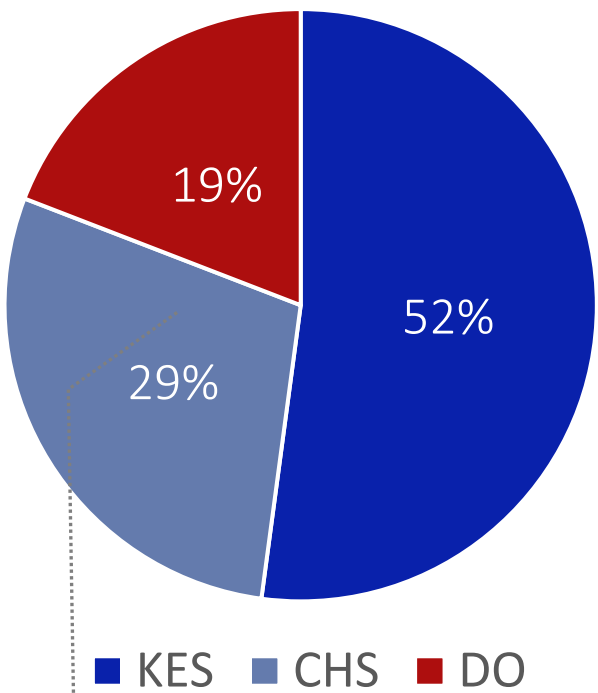
■ Parents Did Not Vote
■ Parents That Voted



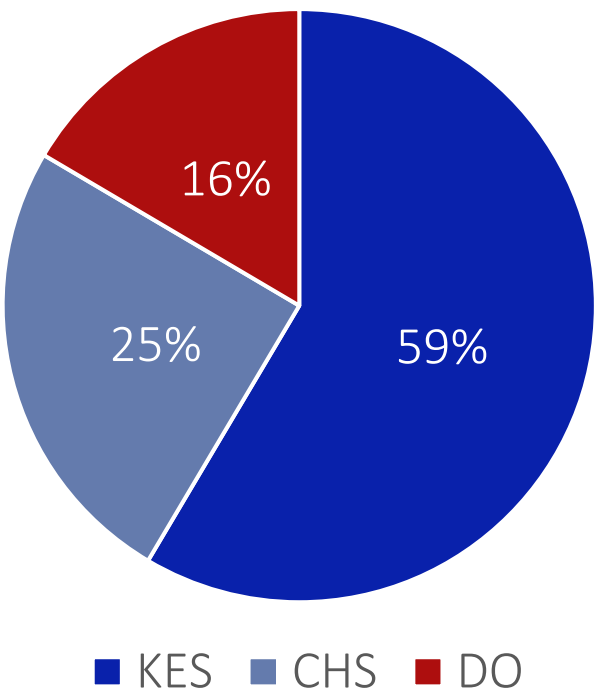
Carmel Central School District

Budget Voter Trends – Parent Turnout

Where Parents Voted



Where Non-Parents Voted



Parent voters are slightly overrepresented at KES and CHS



Carmel Central School District

More Information

NEED more information:

**All budget presentations can be found
on the CCSD website under
DISTRICT INFORMATION -> BUDGETS AND AUDITS**



Carmel Central School District

VOTE

Please don't forget ...

*Thank you
for your
continued
support*

Budget Vote - May 16, 2023

6:00 AM - 9:00 PM

Voting locations

Patterson Residents - CCSD District Office

Kent/East Fishkill Residents - Kent Elementary School

Carmel/Putnam Valley/Southeast Residents - Carmel High School

