



Carmel Central School District Budget Work Session

April 10, 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

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



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 **\$1.1M** in appropriated fund balance:

\$145,874,548

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 - \$145,874,548 = \$2,675,276



Revenue Sources - How the District is funded

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

- **NY State Aid - \$38,524,114 (Projected for 2024 – 2025)**
- **Local Property Tax - \$104,970,634 (3.52% tax levy)**
- **Appropriated Fund Balance - \$1,100,000**
- **Miscellaneous* - \$1,279,800 (Projected for 2024 – 2025)**

Total = \$145,874,548

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



Budget Options – Scenario #1

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs

Option A: \$1.1M Fund Balance

2.43% Tax Levy Increase

Option B: without Fund Balance

3.51% Tax Levy Increase

Total Reduction =

\$3,786,200

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #2

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS

Option A: \$1.1M Fund Balance

2.77% Tax Levy Increase

Option B: without Fund Balance

3.85% Tax Levy Increase*

Total Reduction =

\$3,442,500

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #3

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

2.12% Tax Levy Increase

Option B: without Fund Balance

3.21% Tax Levy Increase

Total Reduction =

\$4,095,859

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #4

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

2.00% Tax Levy Increase

Option B: without Fund Balance

3.09% Tax Levy Increase

Total Reduction =

\$4,214,859

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #5

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 67,000	Custodian
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

1.62% Tax Levy Increase

Option B: without Fund Balance

2.71% Tax Levy Increase

Total Reduction =

\$4,602,859

Legend

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



Budget Options – Scenario #6

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 67,000	Custodian
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.82% Tax Levy Increase

Option B: without Fund Balance

1.91% Tax Levy Increase

Total Reduction =

\$5,412,859

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #6.1

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 135,000	Alt High School
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 67,000	Custodian
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.97% Tax Levy Increase

Option B: without Fund Balance

2.05% Tax Levy Increase

Total Reduction =

\$5,265,159

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #7

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 135,000	Alt High School
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 299,000	JV Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 87,000	Media Relations Specialist
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 67,000	Custodian
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.13% Tax Levy Increase

Option B: without Fund Balance

1.22% Tax Levy Increase

Total Reduction =

\$6,113,859

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #8 - **CONTINGENT**

<u>Expenditure Reductions</u>	<u>Item</u>
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 135,000	Alt High School
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 299,000	JV Sports
\$ 754,000	Varsity Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 87,000	Media Relations Specialist
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

-1.08% Tax Levy DECREASE

Option B: without Fund Balance

0.00% Tax Levy

Total Reduction =

\$7,345,472

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #9

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	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
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects

Option A: \$1.1M Fund Balance

1.04% Tax Levy Increase

Option B: without Fund Balance

2.12% Tax Levy Increase

Total Reduction =

\$5,195,113

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #10

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	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
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects

Option A: \$1.1M Fund Balance

1.21% Tax Levy Increase

Option B: without Fund Balance

2.30% Tax Levy Increase

Total Reduction =

\$5,015,113

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #11

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects

Option A: \$1.1M Fund Balance

1.31% Tax Levy Increase

Option B: without Fund Balance

2.39% Tax Levy Increase

Total Reduction =

\$4,920,113

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #12

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	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
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.91% Tax Levy Increase

Option B: without Fund Balance

1.99% Tax Levy Increase

Total Reduction =

\$5,324,772

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #13

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects

Option A: \$1.1M Fund Balance

1.49% Tax Levy Increase

Option B: without Fund Balance

2.57% Tax Levy Increase

Total Reduction =

\$4,740,113

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #14

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 26,000	Freshmen Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

1.15% Tax Levy Increase

Option B: without Fund Balance

2.24% Tax Levy Increase

Total Reduction =

\$5,075,772

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #15

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 26,000	Freshmen Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

1.25% Tax Levy Increase

Option B: without Fund Balance

2.34% Tax Levy Increase

Total Reduction =

\$4,975,772

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #16

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	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
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.64% Tax Levy Increase

Option B: without Fund Balance

1.73% Tax Levy Increase

Total Reduction =

\$5,592,772

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #17

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 128,000	GFMS RTI Teacher
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel

Option A: \$1.1M Fund Balance

1.56% Tax Levy Increase

Option B: without Fund Balance

2.65% Tax Levy Increase

Total Reduction =

\$4,663,113

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



Budget Options – Scenario #18

Expenditure Reductions	Item
\$ 143,500	2.0 Clerical
\$ 160,000	1.0 Tech Coach
\$ 88,000	1.0 Outreach Coordinator
\$ 208,000	2.0 Float Nurses
\$ 50,000	Professional Development Reduction
\$ 343,000	Overtime
\$ 65,700	Field Trips
\$ 90,000	Equipment
\$ 100,000	STEAM Supplies
\$ 32,000	BOCES Programming
\$ 275,000	Chairpersons/Leaders
\$ 47,000	Travel Conferences
\$ 180,000	Tech Applications
\$ 15,000	Change security vendor back to BOCES
\$ 100,000	Reduction in Technology & Laptop Purchases
\$ 100,000	Reduction in Legal Services
\$ 105,000	3.0 SESA CHS
\$ 1,055,000	6.2 Teaching CHS
\$ 100,000	CHS Clubs
\$ 431,000	2.0 Teaching GFMS
\$ 64,000	1.0 Clerical GFMS
\$ 128,000	1.0 Music GFMS
\$ 71,000	0.5 Guidance GFMS
\$ 50,000	GFMS Clubs
\$ 128,000	GFMS RTI Teacher
\$ 221,000	Modified Sports
\$ 26,000	Freshmen Sports
\$ 810,000	Bus Purchase and Lease Program
\$ 100,000	Transfer to Capital (Asbestos Removal)
\$ 87,000	Media Relations Specialist
\$ 180,000	Administrative Cut
\$ 78,000	Grounds Personnel
\$ 92,613	Maintenance Personnel
\$ 67,000	Custodian
\$ 185,000	Building Repairs & Projects
\$ 108,778	Kent School 1.0 Music Teacher
\$ 72,881	Kent School .67 Art

Option A: \$1.1M Fund Balance

0.09% Tax Levy Increase

Option B: without Fund Balance

1.17% Tax Levy Increase

Total Reduction =

\$6,157,472

Legend

Other District Reductions

District Program Reductions

CHS Reductions

GFMS Reductions

Sports Reductions

Facilities Reductions

Elementary School Reductions



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

