



Carmel Central School District

2024 -2025 Budget Planning

December 5, 2023



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 Planning Decisions

Questions to answer:

1. What changes or additions would you like to make to the timeline?
2. What would you like to propose as priorities for the 24-25 SY budget?
3. What would you like to be in the presentations by the Superintendent and Assistant Superintendent for Business?
4. What would you like to see in the presentations by the principals and departments?
5. How would you like to garner input from the community in the budget development process?



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.

December 19, 2023

Present District Demographic data, enrollment projections and vote and voter demographics.

January 2024

Conduct Community Budget Survey

January 9, 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), per pupil expenditures, and results of the January Community Budget Survey at the Board of Education meeting.

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

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, and contingency budget considerations at the Board of Education meeting.

- Presentation about Instructional areas- Elementary (ASI & Principals)
- 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. Potential date for informal budget hearing.
April 9, 2024	Potential date for 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



Community Budget Survey – January 2024

1. Please tell us about yourself
 - a. I am a parent/guardian and community member of a current CCSD student(s)
 - b. I am a community member of the CCSD without children in the buildings
2. Please tell us how you voted for the 2023-2024 school year budget
 - a. Yes – Approved the budget
 - b. No – Rejected the budget
 - c. I did not vote
 - d. I prefer not to share
3. I feel I have a strong understanding of the CCSD budget and budget process
 - a. Agree strongly
 - b. Agree somewhat
 - c. Neutral
 - d. Disagree somewhat
 - e. Disagree strongly



Community Budget Survey – January 2024

4. When I need more information about the school budget and the budget process, I seek information from:
 - a. CCSD website and BOE Meetings
 - b. CCSD emails and communications
 - c. Community members and friends
 - d. Social media
 - e. Other

5. 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 2023-24 school year was 2.64%, however the BOE selected 1.86% to put forward to the voters. For the 2024-25 school year, the maximum ATL I would be comfortable approving would be:
 - a. Less than 1%
 - b. Between 1% and 1.5%
 - c. Between 1.5% and 2.0%
 - d. Between 2.0% and 2.5%
 - e. Above 2.5%

6. What more can the CCSD do to inform and involve the community in the budget process
 - a. Increase email communications
 - b. Increase mailed information
 - c. Increase budget forums
 - d. Increase small informal information sessions
 - e. Other



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