

2022-2023 Carmel CSD Budget

APRIL 5, 2022

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

2021-2022 Budget Priorities

Teaching and Learning- Understand academic and social-emotional/mental health needs following the COVID-19 pandemic and provide students with individualized, multi-tiered support to accelerate recovery, progress, and success.

ENL Programming

Interventions & supports for struggling learners

Electives and advanced course offerings

Instructional Technology

Special Education programming

Mental Health Supports

Class Size

Equipment- Providing the district with responsible replacement plans for aging and failing equipment.

Bus replacement plan

Maintenance equipment replacement plan

Technology replacement plan



Carmel Central School District

Budget Timeline

April 5, 2022	Budget Discussion and Presentation at Board of Education Meeting
April 19, 2022	Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card at Board of Education Meeting
May 3, 2022	Budget Hearing – budget statement and required attachments available 7 days prior to the budget hearing
May 17, 2022	Annual Budget Vote & Board Member Election



Carmel Central School District

Budget *Process*



Carmel Central School District

Initial Draft Budget – Max Tax Levy with No Fund Balance

With No Change to Governor's Proposal

Maximum Allowable Revenue

\$136,197,940

District Proposed Expenditures

\$136,802,373

\$604,433

Gap between proposed expenditure
and revenue.



Carmel Central School District

Questions to Answer

What, if any, allocation will be made for fund balance?

What would be the preferred tax levy increase the BOE feels voters would approve?

How will The District balance the revenue/expenditure gap?

Possible increase/decrease in State Aid

Use of Fund Balance

Consideration of additions (wish list) or cuts

How will the different tax levy increases impact a resident's tax bill?

How will the bus purchase/lease be presented to the voters?



Carmel Central School District

Tax Levy Options – Fund Balance of \$1.1 million

Option A – 3.57% Max Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy Max	\$ 102,117,477
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 137,297,940
Revenue/Expenditure Gap	\$ (495,567)

Option C – 1.50% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy	\$ 100,073,302
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 135,253,765
Revenue/Expenditure Gap	\$ 1,548,608

Option F – 0% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy Min	\$ 98,594,386
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 133,774,849
Revenue/Expenditure Gap	\$ 3,027,524



Carmel Central School District

Tax Levy Options – Fund Balance of \$1.1 million

Option D – 1.00% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy	\$ 99,580,330
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 134,760,793
Revenue/Expenditure Gap	\$ 2,041,580



Carmel Central School District

Potential Additions – Option A – 3.57% Max Tax Levy

\$1.1 Fund balance
Additions totaling \$ 495,567

Additions	
0.5 RN	\$39,696
0.5 FTE ENL Teacher	\$35,713
2.0 FTE ENL Teacher Assistants	\$45,048
Ventrac Tractor	\$28,000
Ventrac Snowblower	\$6,000
Furniture at Elementary	\$30,000
HS Bleacher Repairs/Replaced	\$150,000
Athletic Cart & software upgrade	\$18,600
Athletic Mergers	\$15,000
Transportation Software - Travera	\$36,000
TOTAL	\$404,057



Carmel Central School District

Potential Reductions – Option C – 1.50% Tax Levy

\$1.1 Fund balance

Necessary reductions totaling \$1,548,608

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
20% on supplies	\$ -
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4 FTEs	\$ 560,000
Elementary- 1.0 FTEs	\$ 140,000
High School electives 1 FTEs	\$ 140,000
TOTAL	\$1,567,000

Staff Reductions

Department/Grade	Specific
GFMS – English 1.0	Layoff
GFMS – Social Studies 1.0	Layoff
GFMS – Math 1.0	Layoff
GFMS – Science 1.0	Layoff
Elementary – 1.0	Attrition
CHS – Music 1.0	Attrition



Carmel Central School District

Potential Reductions – Option D – 1.00% Tax Levy

\$1.1 Fund balance

Necessary reductions totaling \$2,041,580

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
11% on supplies	\$ 55,000
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4.0 FTEs	\$ 560,000
Elementary- 3.0 FTEs	\$ 420,000
High School electives 2.0 FTEs	\$ 280,000
TOTAL	\$2,042,000

Staff Reductions

Department/Grade	Specific
GFMS – English 1.0	Layoff
GFMS – Social Studies 1.0	Layoff
GFMS – Math 1.0	Layoff
GFMS – Science 1.0	Layoff
Elementary – 1.0	Attrition
Elementary – 1.0	Attrition
Elementary – 1.0	Attrition
CHS – Music 1.0	Attrition
CHS – English 1.0	Layoff



Carmel Central School District

Potential Reductions – Option F – 0% Tax Levy

\$1.1 Fund balance

Necessary reductions totaling \$3,027,524

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ 875,000
Clubs and activities	\$ 210,000
20% on supplies	\$ 100,000
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4 FTEs	\$ 560,000
Elementary- 3.5 FTEs	\$ 490,000
High School electives 5.5 FTEs	\$ 770,000
TOTAL	\$ 3,732,000



Carmel Central School District

Potential Reductions – Option F – 0% Tax Levy

Staff Reductions

Department/Grade	Specific
GFMS – English 1.0	Layoff
GFMS – Social Studies 1.0	Layoff
GFMS – Math 1.0	Layoff
GFMS – Science 1.0	Layoff
Elementary – 1.0	Attrition
Elementary – 1.0	Attrition
Elementary – 1.0	Attrition
Elementary – PE 0.5	Layoff

Staff Reductions

Department/Grade	Specific
CHS – Music 1.0	Attrition
CHS – English 1.0	Layoff
CHS – Business 1.0	Layoff
CHS – Technology Education 1.0	Layoff
CHS – Alternative High School 1.0	Layoff
CHS – PE 0.5	Layoff

Athletics	Extra Curricular
Varsity Athletics = \$481,250	High School Clubs = \$138,000
JV Athletics = \$262,500	Middle School Clubs = \$72,000
Freshmen & Modified = \$131,250	



Carmel Central School District

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

Tax Levy 3.57% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = (\$495,567)								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	26.38199479	\$ 9,234		25.47137789	\$8,915	\$ 319	3.58%	\$ 26.56
KENT	29.13508959	\$10,197		28.12944154	\$9,845	\$ 352	3.58%	\$ 29.33
PATTERSON	26.38842096	\$ 9,236		25.47780471	\$8,917	\$ 319	3.57%	\$ 26.56
PUT. VALLEY	26.36243454	\$ 9,227		25.45182023	\$8,908	\$ 319	3.58%	\$ 26.56
SOUTHEAST	26.39433256	\$ 9,238		25.48371825	\$8,919	\$ 319	3.57%	\$ 26.56
E. FISHKILL	26.37968219	\$ 9,233		25.46906789	\$8,914	\$ 319	3.58%	\$ 26.56

Assumptions:

1. Max tax levy at 3.57%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

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

Tax Levy 1.5% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$1,548,608								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.85363481	\$ 9,049		25.47137789	\$8,915	\$ 134	1.50%	\$ 11.15
KENT	28.55159044	\$ 9,993		28.12944154	\$9,845	\$ 148	1.50%	\$ 12.31
PATTERSON	25.86006135	\$ 9,051		25.47780471	\$8,917	\$ 134	1.50%	\$ 11.15
PUT. VALLEY	25.83407606	\$ 9,042		25.45182023	\$8,908	\$ 134	1.50%	\$ 11.15
SOUTHEAST	25.86597408	\$ 9,053		25.48371825	\$8,919	\$ 134	1.50%	\$ 11.15
E. FISHKILL	25.85132371	\$ 9,048		25.46906789	\$8,914	\$ 134	1.50%	\$ 11.15

Highlighted areas indicate differences from the previous Board of Education meetings.

Assumptions:

1. Tax levy at 1.5%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

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

Tax Levy 1.0% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$2,041,580								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.72621583	\$ 9,004		25.47137789	\$8,915	\$ 89	1.00%	\$ 7.43
KENT	28.41087414	\$ 9,944		28.12944154	\$9,845	\$ 99	1.00%	\$ 8.21
PATTERSON	25.73264247	\$ 9,006		25.47780471	\$8,917	\$ 89	1.00%	\$ 7.43
PUT. VALLEY	25.70665745	\$ 8,997		25.45182023	\$8,908	\$ 89	1.00%	\$ 7.43
SOUTHEAST	25.73855547	\$ 9,008		25.48371825	\$8,919	\$ 89	1.00%	\$ 7.43
E. FISHKILL	25.7239051	\$ 9,003		25.46906789	\$8,914	\$ 89	1.00%	\$ 7.43

Assumptions:

1. Tax levy at 1.0%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

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

Tax Levy 0.0% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$3,027,524								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.47137789	\$ 8,915		25.47137789	\$8,915	\$ -	0.00%	\$ -
KENT	28.12944154	\$ 9,845		28.12944154	\$9,845	\$ -	0.00%	\$ -
PATTERSON	25.47780471	\$ 8,917		25.47780471	\$8,917	\$ -	0.00%	\$ -
PUT. VALLEY	25.45182023	\$ 8,908		25.45182023	\$8,908	\$ -	0.00%	\$ -
SOUTHEAST	25.48371825	\$ 8,919		25.48371825	\$8,919	\$ -	0.00%	\$ -
E. FISHKILL	25.46906789	\$ 8,914		25.46906789	\$8,914	\$ -	0.00%	\$ -

Highlighted areas indicate differences from the previous Board of Education meetings.

Assumptions:

1. Tax levy at 0.0%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

Transportation Purchase/Lease Information

	10-Year Small Vehicle Purchase Program						5-Year Big Bus Lease				
	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	4	5	5	5	5	5	5	5	4	5
Suburbans	2	1	2		2		2		2		2
Big Bus Lease	\$ 384,000	\$ 288,000	\$ 288,000	\$ 300,000	\$ 300,000	\$ 416,000	\$ 312,000	\$ 312,000	\$ 324,000	\$ 324,000	\$ 432,000
Small Bus Cost	\$ 248,000	\$ 248,000	\$ 320,000	\$ 325,000	\$ 330,000	\$ 335,000	\$ 340,000	\$ 345,000	\$ 350,000	\$ 285,000	\$ 355,000
Suburban Cost	\$ 104,000	\$ 54,000	\$ 110,000		\$ 115,000		\$ 120,000		\$ 120,000		\$ 125,000
Total Cost	\$ 736,000	\$ 590,000	\$ 718,000	\$ 625,000	\$ 745,000	\$ 751,000	\$ 772,000	\$ 657,000	\$ 794,000	\$ 609,000	\$ 912,000



Carmel Central School District

Transportation Purchase/Lease Information

10-Year Small Vehicle Purchase Program

5-Year Big Bus Lease

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
	\$384,000	\$384,000	\$384,000	\$384,000	\$384,000	\$416,000	\$416,000	\$416,000	\$416,000	\$416,000	\$432,000
		\$288,000	\$288,000	\$288,000	\$288,000	\$288,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000
			\$288,000	\$288,000	\$288,000	\$288,000	\$288,000	\$312,000	\$312,000	\$312,000	\$312,000
				\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$324,000	\$324,000	\$324,000
					\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$324,000	\$324,000
Lease payments	\$384,000	\$672,000	\$960,000	\$1,260,000	\$1,560,000	\$1,592,000	\$1,616,000	\$1,640,000	\$1,664,000	\$1,688,000	\$1,704,000
Purchase figure	\$352,000	\$302,000	\$430,000	\$325,000	\$445,000	\$335,000	\$460,000	\$345,000	\$470,000	\$285,000	\$480,000
Total Budget figure	\$736,000	\$974,000	\$1,390,000	\$1,585,000	\$2,005,000	\$1,927,000	\$2,076,000	\$1,985,000	\$2,134,000	\$1,973,000	\$2,184,000



Carmel Central School District

Transportation Purchase/Lease Vote Options

- Prior years, purchase program always represented in the budget with no separate proposition vote
 - 2021-2022 bus purchase eliminated due to contingency budget
 - Previous years bus purchases reduced in order to stay within the cap
- Are there advantages to creating a separate referendum for bus purchase/lease program?
 - Questions of transparency may potentially arise
 - seemingly not being part of the whole budget process
 - Would allow the District to spread payments over a 5-year period *but* will add interest expenses as well as legal costs of issuing the finance (BAN)
- Current purchase/lease program is represented in the budget to be presented as one vote with budget
 - Transparency
 - NYSED recommended approach for promotion of full disclosure
 - CCSD Administration recommended approach



Carmel Central School District

Budget Feedback

What are the factors that influenced your decision to vote yes or no (or not at all) on the budget for the 2021-2022 school year?

schools and schools
School Tax
school programs
school year
children
support
kids
money
teachers
need
budget
education
needed to make our schools
school district
vote
tax increase
students
school taxes
high school



Carmel Central School District

Budget Feedback

As a resident of the Carmel Central School District, what do you value most about the programs and opportunities in our district?

Word cloud content:

- students
- school
- classes
- Special Education
- diverse programs
- programs available
- sports programs
- education classes
- kids
- music programs
- children
- music/art
- adult education
- high school education program
- opportunities for students
- Helps student
- school programs
- programs and opportunities
- programs for students



Carmel Central School District

Budget Feedback

What are your top priorities to have included in the budget for 2022-2023?

special education middle school programs for all the schools
adult education mental health education program school clubs
need
sports programs students school teachers school programs
continuing education bus classes class sizes
programs for students elementary school
art programs



Carmel Central School District

Budget Feedback

What information do you need to make the most informed decision before voting on the 2022-2023 budget?

budgets in areas Budget details
year's budget information education line items budget in the district
outline of the budget cost **budget** money budget plan
need to know school teachers programs Spending Budget
increasing budgets budget spending Breakdown of budget



Carmel Central School District

Budget Feedback

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

community members Emails about where the budgeted Budget breakdowns
meetings money cost district
people
community forums vote budget emails budget vote
budget proposals information parents community school budget
budget presentation budget plan



Carmel Central School District

Wish List Items with Costs – Not Included in Draft Budget

Special Education	1.0 FTE Special Ed Teacher at CHS	\$ 69,425
	4.0 FTE ICT Elementary Classes	\$ 277,700
	1.0 FTE Social Worker at GFMS	\$ 75,273
	1.0 FTE Bilingual Psychologist	\$ 75,273
	0.5 RN at CHS	\$ 39,696
	0.5 FTE ENL Teacher	\$ 35,713
	2.0 FTE ENL TA - CHS & GFMS	\$ 45,048
	1.0 FTE Districtwide CSE Chairperson	\$ 125,000
Art	Staff Increase from .67 to 1.0	\$ 23,000
Music	Staff Increase from .67 to 1.0	\$ 23,000
	CHS Pep Band	\$ 3,600
	CHS Select Strings	\$ 3,600
	MS Select Chorus	\$ 3,600
	MS Tri-M Jr. Music Honor Society	\$ 3,600
Facilities	Ventrac Tractor	\$ 28,000
	Ventrac Snowblower	\$ 6,000
Transportation	Transportation Software - Travera	\$ 36,000

George Fisher Middle School	1.0 Guidance Counselor	\$ 69,425
	SEB Programming	\$ 10,000
Kent Elementary	Furniture	\$ 10,000
Kent Primary	Furniture	\$ 10,000
Matthew Patterson	Furniture	\$ 10,000
	Fencing	\$ 15,000
	Digital Signboard	\$ 25,000
Athletics	Bleacher Repairs/Replaced	\$ 150,000
	Gator (Athletic Cart)	\$ 18,000
	Athletic Mergers	\$ 15,000
	Family ID Software Upgrade	\$ 600

Total wish = \$1,206,553



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:
 - No increase to the prior year's tax levy
 - Expenditure budget cannot increase by more than 120% of CPI
 - No purchases of buses or equipment
 - Capital Outlay project are not permitted
 - 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)



Carmel Central School District Contingency Budget

What does a contingency budget mean for the CCSD?

- Tax levy at 0%
 - Necessary reductions = **\$3,027,524**
- Equipment purchase remains at **\$0** for second year
- Capital outlay remains at **\$0** for second year
- Small bus *purchase* removed from the budget
 - 4 small busses and 2 suburban's = **\$352,000**
- Large bus *lease* can remain as an ordinary contingency purchase
 - 16 large busses = **\$384,000** each year for 5 years
- No field trips for second year - must be fully funded



Carmel Central School District

Reminders

April 19, 2022

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

May 17, 2022

Annual Budget Vote & Board Member Election

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



Next Meeting
Information

ADOPTION

