



2023 -2024 Carmel CSD Budget

JANUARY 24, 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.

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



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



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Budget Calendar

January 25-Feb 28

Community Budget Input meetings/Forums- TBD

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, 2023-24 administrative proposed budget, 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 21, 2023

Budget Discussion and Presentation at **Board of Education Meeting**



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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
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	



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

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%	2.83%	-0.47%	\$ (400,430)
2014 - 2015	1.54%	1.53%	-0.01%	\$ (6,428)
2015 - 2016	2.23%	2.12%	-0.11%	\$ (100,000)
2016 - 2017	1.02%	0.88%	-0.14%	\$ (128,324)
2017 - 2018	1.18%	0.97%	-0.21%	\$ (191,625)
2018 - 2019	1.92%	1.91%	-0.01%	\$ (6,458)
2019 - 2020	2.60%	2.58%	-0.01%	\$ (9,832)
2020 - 2021	2.62%	2.60%	-0.02%	\$ (18,454)
2021 - 2022	1.03%	0.00%	-1.03%	\$ (1,013,799)
2022 - 2023	3.57%	0.97%	-2.60%	\$ (2,566,725)
Total \$ Below Maximum Allowable Tax Levy				\$ (4,665,779)



Carmel Central School District

Proposed Budget Considerations

- Use of fund balance
 - How much, if any, is the BOE comfortable appropriating of fund balance?
 - 2022 – 2023 District appropriated **\$1,100,000** of fund balance
 - 2021 – 2022 District appropriated **\$2,200,000** of fund balance
- Contractual obligations with respect to proposed settlements
 - 2022 – 2023 school year
 - Currently negotiating **2** contracts with goal to settle before end of year
 - 2021 -2022 school year
 - Settled **3** outstanding contracts
 - **1** rollover contract
 - Contracts cover salary and benefits for each bargaining unit
 - Salary and Benefits consist of approximately **85%** of the budget



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 **[REDACTED]**
 - 2022 – 2023 increase 7.78%
- Liability Insurance – CCSD belongs to an insurance cooperative
 - 2023 – 2024 – Anticipated premium increase of **8% - 12%**



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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

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

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

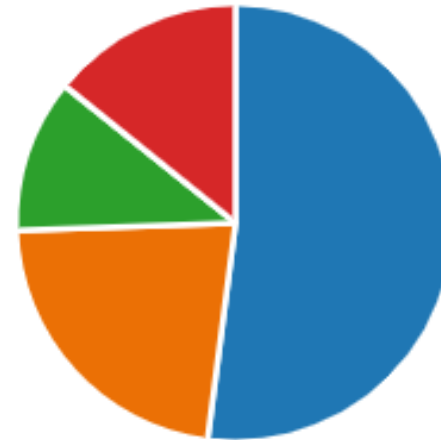


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January Budget Survey Results

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



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January Budget Survey Results

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

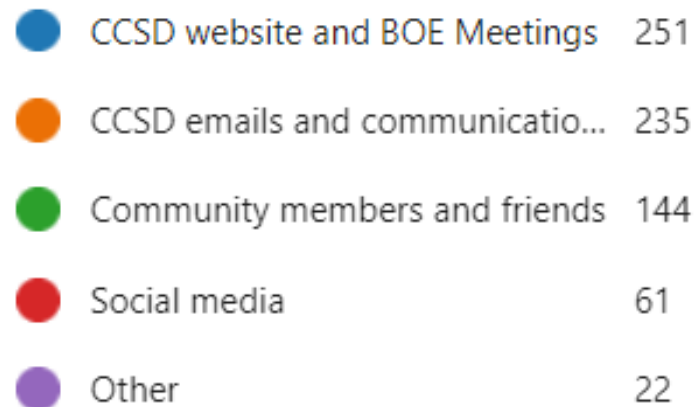
Agree strongly	104
Agree somewhat	179
Neutral	75
Disagree somewhat	32
Disagree strongly	25



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:



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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



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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

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 budget priorities and recommendations or cuts

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



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
- 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
- Propose to District voters (as a separate proposition) authorization to transfer approximately **\$1,500,000** from Capital Reserve Fund to finance the projects (Current balance is **\$2,900,000**)



Carmel Central School District

Next Presentation – February 7, 2023

- Maximum allowable tax levy
- Revenue Sources
- Anticipated revenue based on the Governor's run
- 2023 - 2024 administrative proposed budget
- Contingent budget
- Potential safety capital projects



Carmel Central School District

Questions



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

