

2022 – 2023

Budget Statement



Carmel Central School District

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CARMEL CENTRAL SCHOOL DISTRICT

JOHN P. FINK

Assistant Superintendent for Business

Introduction: The school budget is the legal basis for the establishment of the Tax Levy. It is the official document, stated in financial terms, that defines the educational programs to be administered in the school system. The annual school budget process is essential to school district operations and serves as a means to improve communications within the school organization and with the residents of the school community.

Because of the continued complexity and cost of operating a school district, careful use must be made of limited State, Federal and local resources in order to benefit our students. Thoughtful planning will assure that these funds are directed to those purposes for which they are intended. It requires time and study to adequately understand a high-quality educational program and to express it in terms of its financial requirements. In order to effectively develop and administer the budget it is important to define what will be accomplished, how and when it will be accomplished, and the responsibility of each level of authority in meeting these objectives.

Financial Condition: The condition of the District's financial health begins with the Administration's development of reasonable budget estimates based on known historical and predictable future expenditures. Throughout the year, the Administration continuously monitors expenditures in the short-term by determining their necessity, but also in the long-term, by contemplating the potential for unforeseen financial needs.

Therefore, it is essential that the Administration develop reasonable budgets, manage fund balance to sustain operations, satisfy long-term obligations, and address unanticipated expenditure increases and/or revenue shortfalls.

One of our goals was to increase community involvement and awareness of the budget development process. The presentation slides, budgets and audit documents have been posted to the District's website.

Community Budget Forum: An open forum was organized in order to provide community members with opportunities to share feedback and ask questions about the budget. The forum was strategically scheduled during the budget development process to assist the District in its decision-making before budget adoption. It was intended to help the community to better understand what the budget represents and how it supports our goals to ensure that all children are successful. In addition, the questions posed during the budget forum were shared with the community electronically to solicit their feedback as well. The data collected from both was shared with both the administration and the board of education.

The development of the District's budget begins in December when educational programmatic requests, and their associated expenditures, are proposed and discussed with the Administration. Each of these requests is considered in relation to District goals and in comparison to available funding. Difficult decisions are often made in order to develop a balanced budget that is acceptable

to the residents of the school community, while still meeting the needs of our students. ***It is our belief that this budget represents the best spending proposal to improve the educational outcomes for all of our students.***

2022-23 Budget Developments: Many factors affect the budget at varying degrees of impact. Below are some of the most significant budget drivers for next year:

- Real Property Taxes (“Tax Cap”): Carmel remains compliant with the State-mandated “Tax Cap” for the eleventh consecutive year. The proposed Tax Levy increase for next year is 0.97%, which is well below the 3.57% benchmark established by the complex “Tax Cap” formula determined by New York State. Over the past ten years, the District’s average annual Tax Levy increase is just 1.625%.
- State Aid: The enacted State Aid budget increased Carmel’s allocation by a healthy \$3.1M, mostly due to an increase in Foundation Aid. Carmel has been historically underfunded within the past several years in Foundation Aid, as many other local districts experienced. Additional Federal stimulus will be allocated over the next several years, as the State continues its financial recovery from the COVID-19 pandemic.
- Staffing: Carmel has experienced an increased number of employees opting to retire effective 6/30/2022 than in an ordinary year. Less experienced, new employees are typically compensated at lower levels than the retirees they are replacing, which provides budgetary relief. This relief is reflected in the budget and is typically referred to as breakage. The proposed budget includes reductions in the following staffing areas for next year:
 - 3.0 FTE Teachers - Elementary - Attrition
 - 1.0 FTE Teacher – GFMS – Math – Layoff
 - 1.0 FTE Teacher – GFMS – Science – Layoff
 - 1.0 FTE Teacher – GFMS – Social Studies – Layoff
 - 1.0 FTE Teacher – GFMS – English – Layoff
 - 1.0 FTE Teacher – CHS – English – Layoff
 - 1.0 FTE Teacher – CHS – Music – AttritionIt is important to note that reductions in teaching positions, whether traditional classroom positions or interventionist positions, directly or indirectly lead toward increase class sizes for all students.

- Salaries & Benefits: Like all service organizations, salaries & benefits represent the largest budget expenditures, comprising approximately 75% of District spending. All employees in the District function under an employment contract. Most employee wages are established through collectively bargained salary schedules with guaranteed annual increments called “steps”. These schedules were established decades before the “Tax Cap” came into existence, and annual “step” increases range from 1.0% to 5.7% across the different collective bargaining units: CSEA, Carmel Building Heads Supervisory Association, Carmel Cafeteria Association, Carmel Paraprofessional Staff Association, Carmel Office Staff Association, Carmel Teaching Assistants Association, Carmel Teacher’s Association, and the Carmel Administrators Association. Management Confidential employees are not included in collective bargaining units and receive annual increments that are negotiated individually, but largely reflect the salaries and benefits included in the other collective bargaining units’ contracts. During difficult budget cycles, the unfortunate reality is that salaries & benefits represent the largest expenditure categories and reductions to staffing and services are likely the only options available for closing a significant budget gap.

New York State requires that school districts establish a contingency spending plan in the event that the Board of Education's proposed budget does not receive voter approval. The law is very specific regarding the limit of the contingent budget-to-budget increase. Should Carmel be required to adopt a contingency budget for the 2022-23 school year, it would carry a tax levy increase of 0%. For 2022-23 the amount of the contingent budget would be \$133,817,821. To meet the contingent budget, it would require an additional \$956,366 in reductions to the proposed budget.

Under a contingent budget, the district must continue to honor all contracts, all state-mandated items and all items necessary for the educational program, health and safety of students and staff, and the preservation of district property. In the event that CCSD must adopt a contingency budget, the district may not purchase equipment or buses. Additionally, the District may make reductions in programming, activities, supplies and staffing.

2022-2023 Carmel CSD Budget

MAY 3, 2022

BUDGET HEARING

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



January 18, 2022

Present 2022-23 information on enrollments and projected enrollments, budget challenges, unfunded and underfunded mandates, fund balances, use and impact of fund balance, tax rate calculation, tax exempt properties, PILOTS, voter statistics, & budget timeline

- Presentation about Instructional areas- CHS & GFMS
- Presentation about Instructional areas – KES, KPS, MPES
- Presentation about Athletics
- Presentation about Technology



Carmel Central School District

Budget Timeline



February 1, 2022

Present 2022-23 preliminary budget forecast, tax levy limit, district comparison of homes vs. industry, debt service, and department presentations.

- Presentation about Art & Music
- Presentation about Continuing Education
- Presentation about Facilities & Transportation



February 15, 2022

Present 2022-23 information on rolled over budget, anticipated revenue based on the Governor's run, contingent budget, and items that are not in our control (ERS, TRS, fuel oil, utilities, contractual obligations) & how much is in our control.

- Presentation about Federal grants



Carmel Central School District

Budget Timeline

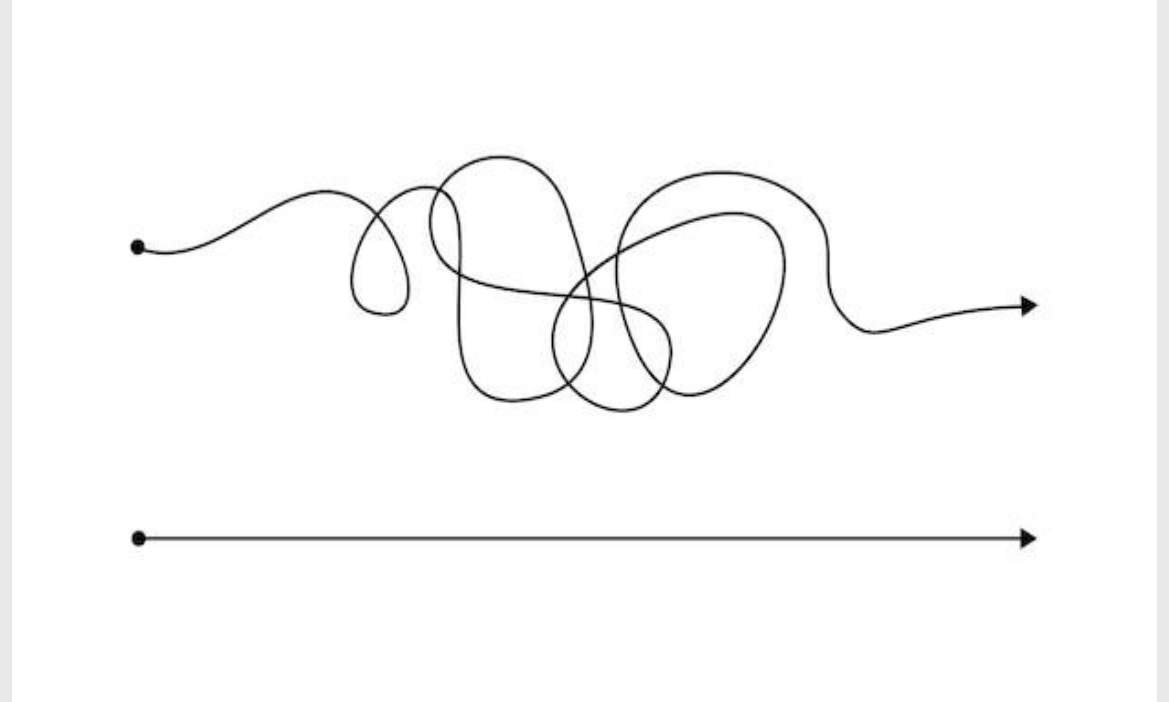
- ☒ **March 8, 2022** **Budget Discussion and Presentation at Board of Education Meeting**
- ☒ **March 22, 2022** **Budget Discussion and Presentation at Board of Education Meeting**
- ☒ **March 29, 2022** **Budget Forum for community**
- ☒ **April 5, 2022** **Budget Discussion and Presentation at Board 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**



Carmel Central School District

Budget *Process*

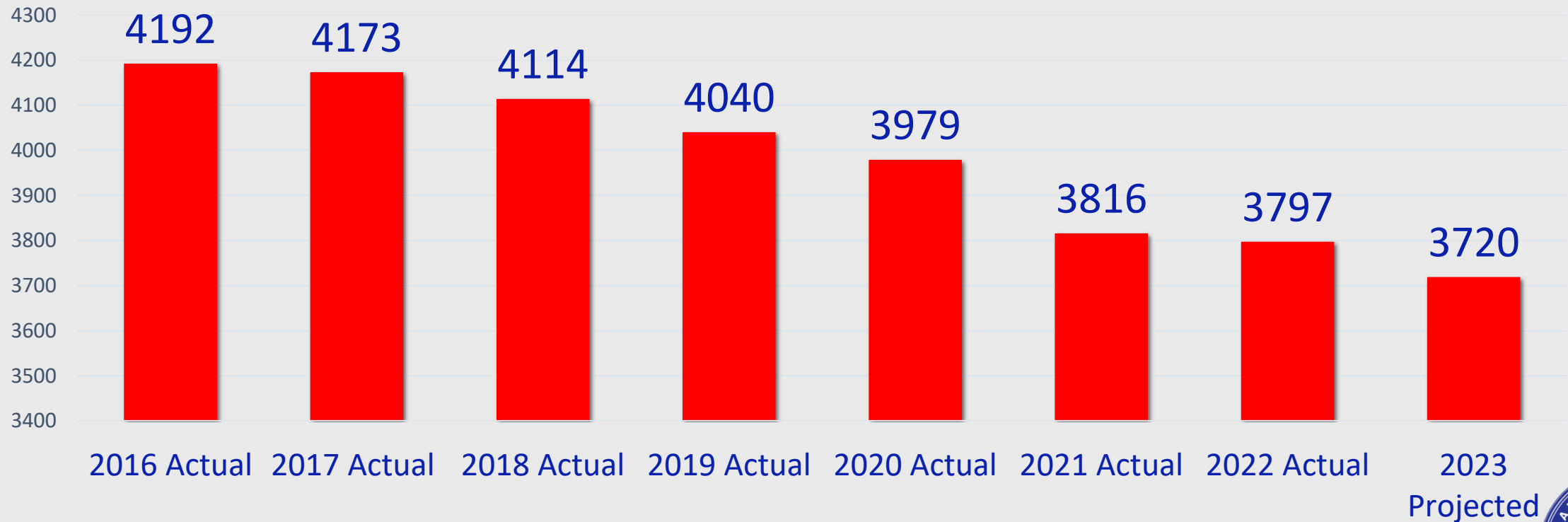
- Changes and shifts
 - Revenues – State Aid and Building Aid
 - Expenditures – reductions, breakage, efficiencies



Carmel Central School District

District Enrollment

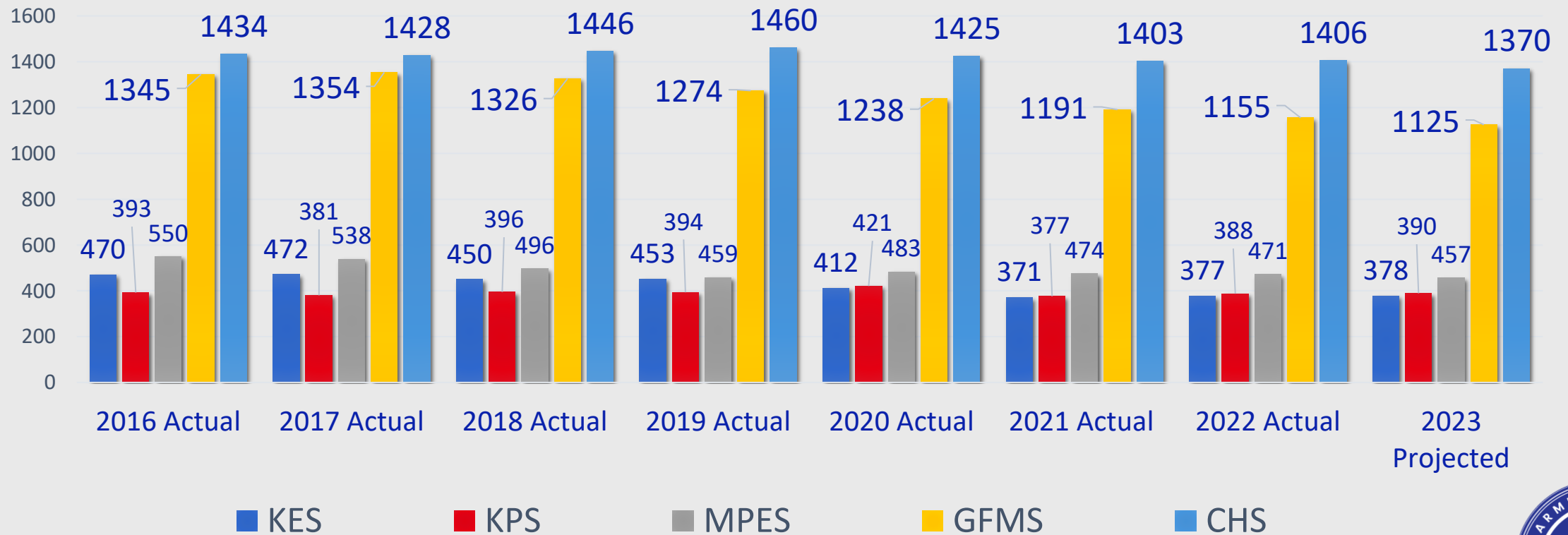
Carmel Central School District Enrollment 2016 - 2023



Carmel Central School District

Enrollment by Building

Carmel Central School District
Enrollment by Building 2016 - 2023



Carmel Central School District

Budget Challenges for 2022-2023

- 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	June 30, 2021	June 30, 2020	Difference
Reserve for Encumbrances	\$1,130,131	\$928,439	\$201,692
Reserve for Tax Certiorari	\$2,000,000	\$1,798,315	\$201,685
Reserve for Employee Benefits (\$2,233,666 as of 4/19/22)	\$3,551,441	\$1,732,281	\$1,819,160
Reserve for Retirement Contributions	\$500,000	\$500,000	\$0
Appropriated Fund Balance	\$2,200,000	\$2,200,000	\$0
Capital Reserve	\$1,603,717	\$1,103,716	\$500,001
Unreserved-Undesignated Fund Balance	\$5,276,655	\$5,221,655	\$55,000
TOTAL	\$16,261,944	\$13,484,406	\$2,777,538



Carmel Central School District

Fund Balance & Reserves as of June 30, 2021

- **Reserve for Encumbrances – \$1,130,131**

This reserve is for expenditures for the 2019-2020 school year that were not yet received and/or paid by June 30, 2020. 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 – \$2,000,000**

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 – \$3,551,441**

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, 2021

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

This reserve is set up to specifically offset the employer contributions to ERS. The district used the full reserved amount in 2014-2015 and the reserve currently has a zero balance. 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 – \$2,200,000**

This is the amount that the BOE used to reduce the amount of the tax levy for the 2021/2022 school year. The District plans on appropriating \$1,100,000 for the 2022/2023 school year's tax levy. The appropriation will be finalized during July and August 2022.

- **Capital Reserve – \$1,603,717**

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.

- **Unreserved-Undesignated Fund Balance – \$5,276,655**

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

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

18-19 Taxable Value	18-19 Tax Rate	18-19 Exempt Tax Amount	18-19 PILOT Received
\$ 2,155,800.00	26.475413	\$ 57,075.70	\$ 2,177.20
\$ 2,492,700.00	26.475413	\$ 65,995.26	\$ 2,845.53
		\$ 123,070.96	\$ 5,022.73
19-20 Taxable Value	19-20 Tax Rate	19-20 Exempt Tax Amount	19-20 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
20-21 Taxable Value	20-21 Tax Rate	20-21 Exempt Tax Amount	20-21 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



Carmel Central School District

Visualization : Homes vs. Industry Comparison

Carmel (Student Pop: 3,979): Population = 29,661; Households = 10,257*

Patterson: ACME Plaza, Tractor Supply, Thunder Ridge, Front St. **Carmel:** Putnam Plaza and vicinity, Putnam Hospital, Rt 6/52 Area, Shoprite Plaza

Kent: Kent Center adjacent to Kent Schools, Rt 52

Mahopac (Student Pop: 3,972): Population = 26,837; Households = 9,179*

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

Brewster (Student Pop: 3,066): Population = 21,718; Households = 7,938*

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 2019-2020 SY



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

Description	2022/23	2021/22	Difference
2014 Refunded 2007 Bonds - Principal	\$1,365,000	\$1,325,000	\$40,000
2012 Bond - Principal	\$140,000	\$135,000	\$5,000
2014 Bond Data & Security - Principal	\$355,000	\$345,000	\$10,000
2014 Refunded 2007 Bonds - Interest	\$215,975	\$268,975	-\$53,000
2012 Bond - Interest	\$20,250	\$23,625	-\$3,375
2014 Bond Data & Security - Interest	\$92,169	\$100,794	-\$8,625
BAN Principal - School Construction *	\$970,000	\$970,000	\$0
BAN Interest - School Construction *	\$404,400	\$404,400	\$0
BAN Tax Certiorari - Interest **	\$0	\$15,000	-\$15,000
RAN - Interest **	\$15,000	\$0	\$15,000
EPC Installment Purchase - Principal	\$560,886	\$546,491	\$14,395
EPC 2 Installment Purchase - Principal	\$132,000	\$129,000	\$3,000
EPC 3 Installment Purchase - Principal	\$370,650	\$353,701	\$16,949
EPC Installment Purchase - Interest	\$61,471	\$75,866	-\$14,395
EPC 2 Installment Purchase - Interest	\$36,392	\$39,646	-\$3,254
EPC 3 Installment Purchase - Interest	\$141,039	\$157,988	-\$16,949
Total	\$4,880,232	\$4,890,486	-\$10,254

Year	Total Debt Service
2021/22	\$4,890,486
2022/23	\$4,880,232

* Anticipates Renewing the BAN. Appropriation would change if we Bond the debt.

** Change in Budget Code to more accurately reflect the Appropriation



Carmel Central School District

Revenue Sources

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

- NY State Aid
- Local Property Tax
- Fund Balance
- Miscellaneous*



Revenues must match expenditures

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



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 Calculation (Simplified)

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

Town FV / District FV = Town Share of Levy

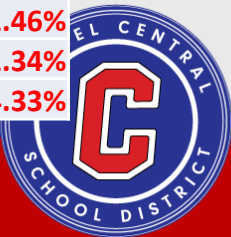
Town Share of Levy / Town Assessed Value X 1000 = Town Tax Rate



Carmel Central School District

Actual Tax Rate Calculation – 2021 - 2022

	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	1,049,893,481	3000	1,049,896,481	1.0000	1,049,896,481	0.2713670	26,755,266.11
KENT	1,551,528,368	0	1,551,528,368	0.9055	1,713,449,330	0.4428757	43,665,059.96
PATTERSON	700,937,443	1,500	700,938,943	1.0000	700,938,943	0.1811719	17,862,530.53
PUT. VALLEY	35,770,562		35,770,562	1.0000	35,770,562	0.0092456	911,566.92
SOUTHEAST	2,080,878		2,080,878	1.0000	2,080,878	0.0005378	53,028.51
E. FISHKILL	366,780,619		366,780,619	1.0000	366,780,619	0.0948019	9,346,933.95
TOTAL	3,706,991,351	4,500	3,706,995,851		3,868,916,813	1.00	98,594,386.00
Town	Less Omitted & Pro-rated	Net Levy	Net to be raised by rate	2021-2022 Tax Rate	2020-2021 Tax Rate	\$\$ Change	% Change
CARMEL	13,032.52	26,742,233.59	26,742,233.59	25.471378	26.087341	-0.615963455	-2.36%
KENT	21,433.44	43,643,626.52	43,643,626.52	28.129442	28.577307	-0.447865494	-1.57%
PATTERSON	4,183.25	17,858,347.28	17,858,347.28	25.477805	26.084629	-0.606824447	-2.33%
PUT. VALLEY	1,141.01	910,425.91	910,425.91	25.451820	26.094590	-0.642769686	-2.46%
SOUTHEAST		53,028.51	53,028.51	25.483718	26.094590	-0.610871668	-2.34%
E. FISHKILL	5,373.47	9,341,560.48	9,341,560.48	25.469068	26.621674	-1.152605862	-4.33%



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>
2019-20	\$998,175,278	\$1,537,475,101	\$658,680,448	\$33,404,111	\$2,045,917	\$340,945,602	\$3,570,726,457
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
<u>Equalization Rate</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	
2019-20	1.0000	0.9585	1.0000	1.0000	1.0000	1.0000	
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	
<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>	
2019-20	0.2744280	0.4409988	0.1810910	0.0091838	0.0005625	0.0937359	
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	
<u>Tax Rate</u>	<u>Carmel</u>	<u>Kent</u>	<u>Patterson</u>	<u>Putnam Valley</u>	<u>Southeast</u>	<u>East Fishkill</u>	
2019-20	\$26.413326	\$27.494088	\$26.396779	\$26.373116	\$26.419543	\$26.411333	
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	



Carmel Central School District

Maximum Tax Levy 2022 -2023

Prior Year Tax Levy 2021-2022 (\$98,594,386)		\$98,594,386	
Multiplied times the Estimated Tax Base Growth Factor	X	1.0068	
		\$99,264,828	
Add Prior Year Pilot Payments	+	\$5,358	
		\$99,270,186	
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)	-	\$1,702,822	
Resulting Adjusted Prior Year Tax Levy		\$97,567,364	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		\$99,518,711	
Minus Anticipated Coming Year Pilot Payments	-	\$5,607	
		\$99,513,104	
Plus Available Carryover, if any	+	\$0	
Resulting Tax Levy Limit Reportable to Comptroller		\$99,513,104	
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)	+	\$2,604,373	
ERS Exemption	+	\$0	
TRS Exemption	+	\$0	
Estimated Maximum Allowable Tax Levy		\$102,117,477	3.57%



Carmel Central School District

Tax Levy 2022 -2023

Maximum Tax Levy and Proposed Tax Levy

2021-22 Actual Tax Levy	\$98,594,386
2022-2022 Maximum Allowable Tax Levy	\$102,177,477
Increase of \$3,523,091 (3.57%)	
2022-2023 Proposed Tax Levy	\$99,550,752
Increase of \$956,366 (0.97%)	



Carmel Central School District

Revenue Sources – 0.97% Tax Levy with \$1.1 million Fund Balance

	Adopted 2021-2022	Proposed 2022-2023	Change	% Change	% of 2022 Budget	% of 2023 Budget
Local Property Tax	\$ 98,594,386	\$ 99,550,752	\$ 956,366	0.97%	74.74%	73.86%
NY State Aid	\$ 29,275,000	\$ 32,396,589	\$ 3,121,589	10.66%	22.19%	24.04%
Fund Balance	\$ 2,200,000	\$ 1,100,000	\$ (1,100,000)	-50.00%	1.67%	0.82%
Miscellaneous	\$ 1,847,000	\$ 1,726,846	\$ (120,154)	-6.51%	1.40%	1.28%
Total	\$ 131,916,386	\$ 134,774,187	\$ 2,857,801	2.17%	100.00%	100.00%



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	
Foundation Aid	\$ 21,520,115
BOCES Aid	\$ 1,826,514
High Cost Excess	\$ 438,000
Private Excess	\$ 430,000
Hardware	\$ 53,794
Software/Library/Textbook	\$ 322,189
Transportation	\$ 4,100,000
Building	\$ 1,876,150
High Tax	\$ 1,733,245
Sup. Pub Excess	\$ 96,582
Total	\$ 32,396,589



Carmel Central School District

Revenue Sources 2022-2023 – 0.97% Tax Levy with Fund Balance



Local Property
Tax
\$99,550,752

NY State Aid
\$32,396,589

Fund Balance
\$1,100,000

Miscellaneous
\$1,726,846



Carmel Central School District

Proposed Expenditures – General Support

	Adopted 2021-2022	Proposed 2022-2023	Change	% Change	% of 2022 Budget	% of 2023 Budget
1000 Board of Education	\$ 44,600	\$ 50,600	\$ 6,000	13.45%	0.03%	0.04%
1200 Central Administration	\$ 352,286	\$ 349,220	\$ (3,066)	-0.87%	0.27%	0.26%
1300 Finance	\$ 1,493,978	\$ 1,444,822	\$ (49,156)	-3.29%	1.13%	1.07%
1400 Staff	\$ 618,605	\$ 761,277	\$ 142,672	23.06%	0.47%	0.56%
1600 Central Services	\$ 8,367,625	\$ 8,986,937	\$ 619,312	7.40%	6.34%	6.67%
1900 Special Items	\$ 1,483,178	\$ 1,527,419	\$ 44,241	2.98%	1.12%	1.13%
1999 General Support Total	\$ 12,360,272	\$ 13,120,275	\$ 760,003	6.15%	9.37%	9.74%



Carmel Central School District

Proposed Expenditures – Instructional Support

	Adopted 2021-2022	Proposed 2022-2023	Change	% Change	% of 2022 Budget	% of 2023 Budget
2000 Admin & Improvements	\$ 2,997,824	\$ 3,163,167	\$ 165,343	5.52%	2.27%	2.35%
2100 Teaching-Regular School	\$ 39,785,296	\$ 38,200,407	\$ (1,584,889)	-3.98%	30.16%	28.34%
2200 Special Apportionment Programs	\$ 18,774,901	\$ 19,981,528	\$ 1,206,627	6.43%	14.23%	14.83%
2330 Special School	\$ 62,840	\$ -	\$ (62,840)	-100.00%	0.05%	0.00%
2600 Instructional Media	\$ 1,734,041	\$ 2,042,317	\$ 308,276	17.78%	1.31%	1.52%
2800 Pupil Personnel	\$ 6,551,277	\$ 6,915,909	\$ 364,632	5.57%	4.97%	5.13%
2850 Pupil Activities	\$ 1,174,806	\$ 1,194,535	\$ 19,729	1.68%	0.89%	0.89%
2999 Instructional Total	\$ 71,080,985	\$ 71,497,863	\$ 416,878	0.59%	53.88%	53.05%



Carmel Central School District

Proposed Expenditures – Undistributed Support

	Adopted 2021- 2022	Proposed 2022- 2023	Change	% Change	% of 2022 Budget	% of 2023 Budget
5000 Transportation	\$ 5,766,587	\$ 6,514,660	\$ 748,073	12.97%	4.37%	4.83%
7000 Community Programs	\$ 365,200	\$ 365,000	\$ (200)	-0.05%	0.28%	0.27%
9000 Employee Benefits	\$ 37,452,856	\$ 38,396,157	\$ 943,301	2.52%	28.39%	28.49%
9700 Debt Service	\$ 4,890,486	\$ 4,880,232	\$ (10,254)	-0.21%	3.71%	3.62%
9900 Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
9999 Undistributed Total	\$ 42,343,342	\$ 43,276,389	\$ 933,047	2.20%	32.10%	32.11%



Carmel Central School District

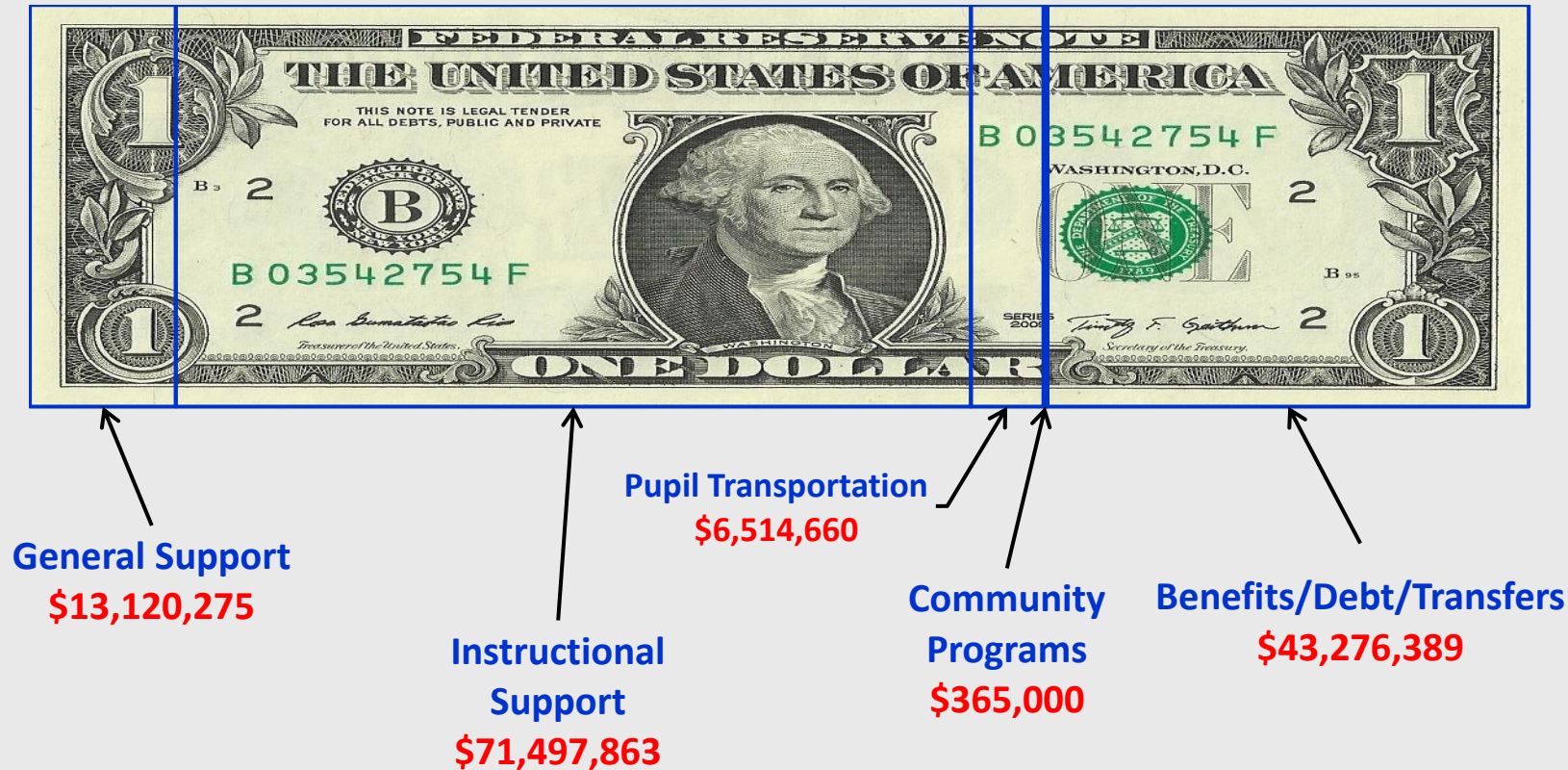
Proposed Expenditures – All Categories

	Adopted 2021-2022	Proposed 2022-2023	Change	% Change	% of 2021-22 Budget	% of 2022-23 Budget
General Support	\$ 12,360,272	\$ 13,120,275	\$ 760,003	6.15%	9.37%	9.74%
Instructional Total	\$ 71,080,985	\$ 71,497,863	\$ 416,878	0.59%	53.88%	53.05%
Pupil Transportation	\$ 5,766,587	\$ 6,514,660	\$ 748,073	12.97%	4.37%	4.83%
Community Programs	\$ 365,200	\$ 365,000	\$ (200)	-0.05%	0.28%	0.27%
Benefits/Debt/Transfers	\$ 42,343,342	\$ 43,276,389	\$ 933,047	2.20%	32.10%	32.11%
Totals	\$ 131,916,386	\$ 134,774,187	\$ 2,857,801	2.17%	100.00%	100.00%



Carmel Central School District

Proposed Expenditures – All Categories



Carmel Central School District

Proposed Budget Considerations

- Contractual obligations with respect to proposed settlements
- ERS/TRS
 - ERS Projection – decrease **\$507,619**
 - \$2,100,000** - 2023
 - \$2,607,619** - 2022
 - TRS Projection - **10.29%** (up from 9.8% in 21-22) – **\$5,925,471**
- Health care – Current projected increase is **7.78%**



Carmel Central School District

Proposed Reductions – 0.97% Tax Levy

\$1.1 million Fund balance

Necessary reductions totaling **\$2,028,186**

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
Supplies	\$ 41,186
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	\$2,028,186

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

Proposed Budget



The total proposed 2022 – 2023 budget of \$134,774,187 would be a \$2,857,801 (2.17%) increase from the 2021 – 2022 adopted contingent budget.

Carmel Central School District

Historical References

Budget Increases

<u>Year</u>	<u>Total Budget</u>	<u>% increase</u>
2022-2023	\$ 134,774,187	2.17%
2021-2022	\$ 131,916,386	1.05%
2020-2021	\$ 130,541,386	2.26%
2019-2020	\$ 127,657,650	1.83%
2018-2019	\$ 125,363,125	1.83%
2017-2018	\$ 123,115,443	3.68%
2016-2017	\$ 118,739,973	

Tax Levy Increases

<u>Year</u>	<u>Max Allowable Tax Levy</u>	<u>Actual Tax Levy</u>
2022-2023	3.57%	0.97%
2021-2022	1.40%	0%
2020-2021	2.96%	2.60%
2019-2020	2.63%	2.58%
2018-2019	1.98%	1.91%
2017-2018	1.18%	0.97%
2016-2017		0.88%



Carmel Central School District

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

Tax Levy 0.97% - Fund Balance = \$1,100,000 - Revenue/Expenditure Gap = \$2,028,186								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.71857078	\$ 9,001		25.47137789	\$8,915	\$ 87	0.97%	\$ 7.21
KENT	28.40243125	\$ 9,941		28.12944154	\$9,845	\$ 96	0.97%	\$ 7.96
PATTERSON	25.72499742	\$ 9,004		25.47780471	\$8,917	\$ 87	0.97%	\$ 7.21
PUT. VALLEY	25.69901242	\$ 8,995		25.45182023	\$8,908	\$ 87	0.97%	\$ 7.21
SOUTHEAST	25.73091044	\$ 9,006		25.48371825	\$8,919	\$ 87	0.97%	\$ 7.21
E. FISHKILL	25.71626007	\$ 9,001		25.46906789	\$8,914	\$ 87	0.97%	\$ 7.21

Assumptions:

1. Tax levy at 0.97%
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

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?

Must reduce expenditures by **\$2,984,552**

- **\$71,204** of reductions in equipment
- **\$352,000** reduction in Small bus purchases
- **\$2,561,348** of additional cuts from Chart to the right

Potential reduction choices	
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



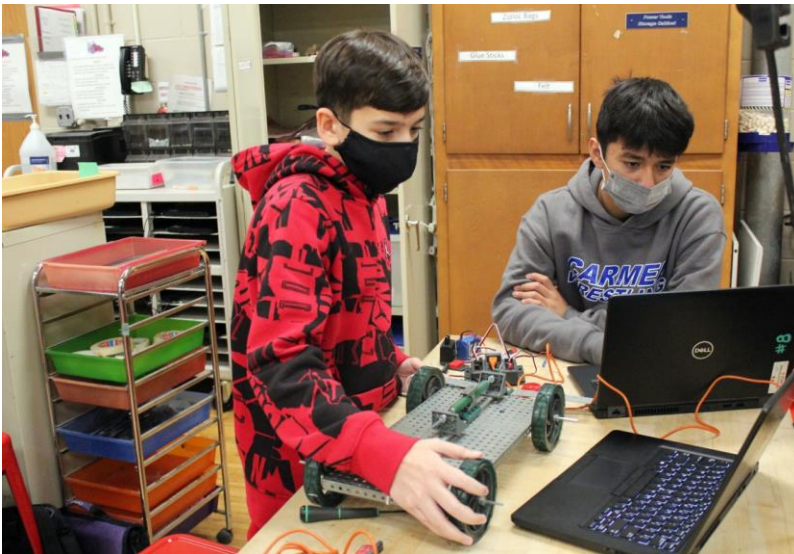
Carmel Central School District

Cafeteria Highlights

Applied for the USDA Nationwide Waivers to provide exceptional, nutritious, breakfast and lunch meals to *ALL* students regardless of eligibility, at no charge for the 2021-2022 school year. Participation has grown over 40% this year alone.

Savings to Families for School Meals - 2021-2022 School Year						
Number of Children	Breakfast @ \$2.60 - Per Month Savings	Breakfast - Per Year Savings	Lunch @ \$4.10 - Per Month Savings	Lunch - Per Year Savings	Combined Lunch & Breakfast - Per Month Savings	Combined - Savings Per Year
1	\$52	\$520	\$82	\$820	\$134	\$1,340
2	\$104	\$1,040	\$164	\$1,640	\$268	\$2,680
3	\$156	\$1,560	\$246	\$2,460	\$402	\$4,020
4	\$208	\$2,080	\$328	\$3,280	\$536	\$5,360
Figures based on 20 school days per month						











Carmel Central School District

Vote statistics

May 2021 Vote

Parents- 25% of voters

Non -Parents- 75% of
voters

13% of resident parents
voted in this election

June 2021 vote

Parents- 29% of voters

Non-Parents- 71% of
voters

19% of resident parents
voted in this election



Carmel Central School District

Vote statistics

Over the years (1968- current)

18 school budgets have failed at Carmel

5 failed budgets went to a revote and 1 passed at the revote

The average % in favor on all budgets is 53%

The average % in favor on all successful budget votes is 58%



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**



*Thank you
for your
continued
support*

Please don't forget ...

**Budget Vote- May 17, 2022
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**



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1010.430-06-0000	TRAVEL/CONFERENCE	9,000.00	9,000.00	0.00
A 1010.501-06-0000	GENERAL SUPPLIES	900.00	900.00	0.00
1010	BOARD OF EDUCATION *	9,900.00	9,900.00	0.00
A 1040.165-06-0001	PERSONAL SERVICES	7,500.00	7,500.00	0.00
A 1040.430-06-0000	TRAVEL/CONFERENCE	900.00	930.00	(30.00)
A 1040.501-06-0000	GENERAL SUPPLIES	300.00	270.00	30.00
1040	DISTRICT CLERK *	8,700.00	8,700.00	0.00
A 1060.165-06-0001	PERSONAL SERVICES	5,000.00	4,000.00	1,000.00
A 1060.401-06-0000	CONTRACTORS	14,000.00	12,000.00	2,000.00
A 1060.404-06-0000	LEGAL NOTICE	3,000.00	3,000.00	0.00
A 1060.438-06-0000	VOTING MACHINES	2,500.00	2,500.00	0.00
A 1060.501-06-0000	GENERAL SUPPLIES	7,500.00	4,500.00	3,000.00
1060	DISTRICT MEETING *	32,000.00	26,000.00	6,000.00
10	**	50,600.00	44,600.00	6,000.00
A 1240.100-06-0001	PERSONAL SERVICES CERT	241,740.00	246,913.00	(5,173.00)
A 1240.165-06-0001	PERSONAL SERVICES CLERICAL	96,805.00	94,698.00	2,107.00
A 1240.165-06-0008	PERSONAL SERVICES CLERICAL O.T.	0.00	600.00	(600.00)
A 1240.165-06-0009	PERSONAL SERVICES CLERICAL SUBS	800.00	200.00	600.00
A 1240.403-06-0000	DUES/FEES	7,250.00	7,250.00	0.00
A 1240.430-06-0000	TRAVEL/CONFERENCE	1,500.00	1,500.00	0.00
A 1240.501-06-0000	OFFICE SUPPLIES	1,125.00	1,125.00	0.00
1240	CHIEF SCHOOL ADMINISTRATOR *	349,220.00	352,286.00	(3,066.00)
12	**	349,220.00	352,286.00	(3,066.00)
A 1310.100-06-0001	PERSONAL SERVICES CERT	209,550.00	229,360.00	(19,810.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1310.161-06-0001	PERSONAL SVS ASS'T BUSINESS MGR	132,380.00	131,363.00	1,017.00
A 1310.165-06-0001	PERSONAL SVS CONF SECRETARY	79,989.00	79,500.00	489.00
A 1310.165-06-0002	PERSONAL SVS ACCOUNT CLERK	389,515.00	450,000.00	(60,485.00)
A 1310.165-06-0008	PERSONAL SVS CLERICAL OT	6,000.00	6,000.00	0.00
A 1310.165-06-0009	ACCOUNT CLERK SUBS	0.00	2,000.00	(2,000.00)
A 1310.401-06-0000	CONSULTANT SERVICES	35,000.00	30,000.00	5,000.00
A 1310.402-06-0000	STAFF TRAINING	1,500.00	1,500.00	0.00
A 1310.403-06-0000	DUES/FEES	1,500.00	1,500.00	0.00
A 1310.430-06-0000	TRAVEL/CONFERENCE	5,000.00	6,200.00	(1,200.00)
A 1310.431-06-0000	RENTAL & SERVICE	6,000.00	6,600.00	(600.00)
A 1310.435-06-0000	POSTAGE	40,000.00	40,000.00	0.00
A 1310.491-06-0000	COMPUTER SERVICES - BOCES	252,040.00	250,900.00	1,140.00
A 1310.492-06-0000	MANAGEMENT SERVICES	137,785.00	93,780.00	44,005.00
A 1310.493-06-0000	RISK MANAGEMENT/SAFETY	32,963.00	59,675.00	(26,712.00)
A 1310.501-06-0000	OFFICE SUPPLIES	8,100.00	8,100.00	0.00
1310	BUSINESS ADMINISTRATION *	1,337,322.00	1,396,478.00	(59,156.00)
A 1320.165-06-0000	INTERNAL AUDITOR	15,000.00	15,000.00	0.00
A 1320.453-06-0000	ANNUAL AUDIT	30,000.00	30,000.00	0.00
A 1320.455-06-0000	INTERNAL CONTROLS AUDIT	45,000.00	35,000.00	10,000.00
1320	AUDITING *	90,000.00	80,000.00	10,000.00
A 1330.434-06-0000	SERVICES MUNICIPALITIES	11,000.00	11,000.00	0.00
A 1330.435-06-0000	POSTAGE	6,500.00	6,500.00	0.00
1330	TAX COLLECTOR *	17,500.00	17,500.00	0.00
A 1380.450-06-0000	FISCAL AGENT FEES	0.00		0.00
1380	FISCAL AGENT FEE *	0.00	0.00	0.00

CARMEL CSD

Budgeting Appropriation Status Report For 2022-2023 General Fund Budget (Detail)



Account	Description		2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
13	**		1,444,822.00	1,493,978.00	(49,156.00)
A 1420.451-06-0000	SCHOOL ATTORNEY		136,160.00	95,000.00	41,160.00
A 1420.452-06-0000	NEGOTIATIONS		30,000.00	30,000.00	0.00
A 1420.456-06-0000	LEGAL OTHER		50,525.00	45,000.00	5,525.00
1420	LEGAL	*	216,685.00	170,000.00	46,685.00
A 1430.165-06-0002	PERSONAL SVS CLERICAL		333,442.00	262,190.00	71,252.00
A 1430.165-06-0008	PERSONAL SVS CLERICAL OT/SUBS		15,000.00	15,000.00	0.00
A 1430.430-06-0000	TRAVEL/CONFERENCE		1,900.00	1,900.00	0.00
A 1430.431-06-0000	RECRUITMENT		1,200.00	1,250.00	(50.00)
A 1430.491-06-0000	RECRUITMENT - BOCES		32,495.00	31,005.00	1,490.00
A 1430.501-06-0000	OFFICE SUPPLIES		810.00	810.00	0.00
1430	PERSONNEL	*	384,847.00	312,155.00	72,692.00
A 1460.165-06-0002	NONINSTRUCTIONAL SALARIES		0.00		0.00
A 1460.400-06-0000	CONTRACT SERVICES		3,000.00	3,000.00	0.00
A 1460.501-06-0000	OFFICE SUPPLIES		250.00	250.00	0.00
1460	RECORDS MANAGEMENT OFFICER	*	3,250.00	3,250.00	0.00
A 1480.435-06-0000	POSTAGE		5,800.00	5,800.00	0.00
A 1480.436-06-0000	P.R. CONTRACTORS		37,400.00	37,400.00	0.00
A 1480.490-06-0000	BOCES DISTRICT COMMUNICATIONS		113,295.00	90,000.00	23,295.00
A 1480.501-06-0000	GENERAL SUPPLIES		0.00		0.00
1480	PUBLIC INFORMATION & SERVICES	*	156,495.00	133,200.00	23,295.00
14	**		761,277.00	618,605.00	142,672.00
A 1620.160-06-0001	DIRECTOR		144,785.00	144,504.00	281.00
A 1620.162-06-0001	MAINTENANCE FOREMAN		97,396.00	95,750.00	1,646.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1620.162-06-0006	MAINTENANCE	449,315.00	450,000.00	(685.00)
A 1620.162-06-0008	MAINTENANCE O T	140,000.00	120,000.00	20,000.00
A 1620.163-06-0007	COURIER	69,035.00	67,800.00	1,235.00
A 1620.165-06-0002	CLERICAL	57,196.00	72,500.00	(15,304.00)
A 1620.165-06-0008	CLERICAL OT	7,500.00	7,500.00	0.00
A 1620.165-06-0009	CLERICAL SUBS	500.00	500.00	0.00
A 1620.166-06-0001	HEAD GROUND KEEPER	7,958.00	7,825.00	133.00
A 1620.166-06-0007	CLNR/GRDS	376,117.00	363,510.00	12,607.00
A 1620.166-06-0008	OT	240,000.00	220,000.00	20,000.00
A 1620.167-06-0000	CUSTODIAL BUILDING HEADS	843,097.00	863,866.00	(20,769.00)
A 1620.167-06-0001	CUSTODIAL SALARIES	1,868,579.00	1,850,525.00	18,054.00
A 1620.167-06-0008	FACILITIES USE OT	10,000.00	20,000.00	(10,000.00)
A 1620.167-06-0009	CUSTODIAL SUB DISTRICT WIDE	240,000.00	264,000.00	(24,000.00)
A 1620.169-06-0000	UNUSED SICK-LEAVE	100,000.00	100,000.00	0.00
A 1620.202-06-0000	EQUIPMENT REPLACEMENT	40,000.00		40,000.00
A 1620.400-06-0000	CONTRACTUAL	180,700.00	168,700.00	12,000.00
A 1620.403-06-0000	ARCHITECT	40,000.00	40,000.00	0.00
A 1620.433-06-0000	EQUIPMENT REPAIRS	20,000.00	25,000.00	(5,000.00)
A 1620.434-06-0000	SERVICE CONTRACTS	515,000.00	495,000.00	20,000.00
A 1620.441-06-0000	KE WATER IMPROVEMENTS	1,000.00	1,000.00	0.00
A 1620.442-06-0000	EXTERMINATION SERVICES	5,400.00	5,400.00	0.00
A 1620.443-06-0000	FUEL OIL	283,493.00	283,493.00	0.00
A 1620.444-06-0000	PROPANE GAS	145,500.00	145,500.00	0.00
A 1620.445-06-0000	ELECTRICITY	263,600.00	263,600.00	0.00
A 1620.447-06-0000	RUBBISH REMOVAL	105,000.00	105,000.00	0.00
A 1620.448-06-0000	BUILDING REPAIRS/PROJECTS	368,396.00	376,400.00	(8,004.00)
A 1620.449-06-0000	ESSENTIAL REPAIRS	242,000.00	242,000.00	0.00
A 1620.451-06-0000	ASBESTOS - PROJECTS	0.00	10,000.00	(10,000.00)
A 1620.455-06-0000	TELEPHONE-NY TEL CO & AT&T	62,000.00	62,000.00	0.00
A 1620.491-06-0000	PERSONNEL TRAINING	0.00	5,000.00	(5,000.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1620.492-06-0000	BOCES	26,986.00	25,600.00	1,386.00
A 1620.501-06-0000	OFFICE SUPPLIES	1,500.00	1,500.00	0.00
A 1620.502-06-0000	HEALTH & SAFETY SUPPLIES	9,000.00	9,000.00	0.00
A 1620.524-06-0000	UNIFORMS	13,500.00	13,500.00	0.00
A 1620.525-06-0000	CUSTODIAL SUPPLIES	135,000.00	135,000.00	0.00
A 1620.525-06-2684	COVID CUSTODIAL SUPPLIES	0.00		0.00
A 1620.526-06-0000	PAPER SUPPLIES	31,500.00	31,500.00	0.00
A 1620.527-06-0000	ELECTRICAL SUPPLIES	31,500.00	31,500.00	0.00
A 1620.528-06-0000	PLUMBING SUPPLIES	20,700.00	20,700.00	0.00
A 1620.529-06-0000	HARDWARE	52,200.00	52,200.00	0.00
A 1620.530-06-0000	LUMBER	9,000.00	9,000.00	0.00
A 1620.531-06-0000	H AND V	19,800.00	19,800.00	0.00
A 1620.532-06-0000	GLASS	5,400.00	5,400.00	0.00
A 1620.533-06-0000	PAINT	27,900.00	27,900.00	0.00
A 1620.534-06-0000	GROUND	33,300.00	33,300.00	0.00
A 1620.535-06-0000	AUTOMOTIVE PARTS	4,050.00	4,050.00	0.00
1620	OPERATION OF PLANT *	7,344,903.00	7,296,323.00	48,580.00
A 1670.175-06-0000	PERSONAL SVS PRINTER	0.00		0.00
A 1670.431-06-0000	EQUIPMENT RENTAL & SERVICE	23,500.00	23,500.00	0.00
A 1670.508-06-0000	PAPER DISTRICT	4,000.00		4,000.00
1670	CENTRAL PRINTING & MAILING *	27,500.00	23,500.00	4,000.00
A 1680.160-06-0000	COMPUTER SUPPORT STAFF	210,479.00	202,306.00	8,173.00
A 1680.165-06-0002	CLERICAL	146,900.00	144,250.00	2,650.00
A 1680.167-06-0008	SUPPORT STAFF OT	4,150.00	1,150.00	3,000.00
A 1680.210-06-0000	COMPUTER EQUIPMENT NON-INSTRUCTIONAL	10,000.00		10,000.00
A 1680.410-06-0000	COMPUTER REPAIRS NON-INSTRUCTIONAL	20,246.00	20,246.00	0.00
A 1680.430-06-0000	TRAVEL AND CONFERENCE	3,500.00		3,500.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1680.431-01-0000	LEASES NON- INSTRUCTIONAL CHS	9,812.00	43,975.00	(34,163.00)
A 1680.431-02-0000	LEASES NON- INSTRUCTIONAL GFMS	1,007.00	25,708.00	(24,701.00)
A 1680.431-03-0000	LEASES NON- INSTRUCTIONAL KES	638.00	8,118.00	(7,480.00)
A 1680.431-04-0000	LEASES NON- INSTRUCTIONAL KPS	0.00	5,412.00	(5,412.00)
A 1680.431-05-0000	LEASES NON- INSTRUCTIONAL MPES	902.00	5,412.00	(4,510.00)
A 1680.431-06-0000	LEASES NON- INSTRUCTIONAL	10,648.00	34,503.00	(23,855.00)
A 1680.434-06-0000	MAINTENANCE	153,000.00	143,000.00	10,000.00
A 1680.445-06-0000	CONSULTANTS	19,682.00	17,000.00	2,682.00
A 1680.490-06-0000	BOCES CENTRAL DATA SERVC	744,556.00	167,781.00	576,775.00
A 1680.501-06-0000	GENERAL SUPPLIES	5,000.00		5,000.00
A 1680.510-06-0000	COMPUTER SOFTWARE NON-INSTRUCTIONAL	234,000.00	194,155.00	39,845.00
A 1680.511-01-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL CHS	14,433.00	12,424.00	2,009.00
A 1680.511-02-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL GFMS	7,607.00	7,263.00	344.00
A 1680.511-03-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL KES	3,034.00	2,293.00	741.00
A 1680.511-04-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL KPS	2,023.00	1,529.00	494.00
A 1680.511-05-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL MPES	2,023.00	1,529.00	494.00
A 1680.511-06-0000	COMPUTER SUPPLIES NON-INSTRUCTIONAL	10,894.00	9,748.00	1,146.00
1680	CENTRAL DATA PROCESSING *	1,614,534.00	1,047,802.00	566,732.00
16	**	8,986,937.00	8,367,625.00	619,312.00
A 1910.405-06-0000	LIABILITY P D INS	438,000.00	438,000.00	0.00

CARMEL CSD

Budgeting Appropriation Status Report For 2022-2023 General Fund Budget (Detail)



Account	Description		2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 1910.459-06-0000	STUDENT ACCIDENT INS		37,500.00	37,500.00	0.00
1910	UNALLOCATED	*	475,500.00	475,500.00	0.00
	INSURANCE				
A 1920.462-06-0000	SCHOOL BOARD DUES		17,100.00	17,100.00	0.00
1920	SCHOOL ASSOCIATION	*	17,100.00	17,100.00	0.00
	DUES				
A 1930.465-06-0000	JUDGEMENTS & CLAIMS		100,000.00	100,000.00	0.00
1930	JUDGMENTS & CLAIMS	*	100,000.00	100,000.00	0.00
A 1950.463-06-0000	WATER/SEWER ASSMT CARMEL		98,000.00	98,000.00	0.00
1950	ASSESSMENTS ON	*	98,000.00	98,000.00	0.00
	SCHOOL PROPERTY				
A 1960.464-06-0000	REFUNDS REAL PROPERTY TAX		100,000.00	100,000.00	0.00
1960	REFUNDS REAL	*	100,000.00	100,000.00	0.00
	PROPERTY TAX				
A 1981.490-06-0000	BOCES SERVICES		736,819.00	692,578.00	44,241.00
1981	BOCES ADMINISTRATIVE	*	736,819.00	692,578.00	44,241.00
	COSTS				
19		**	1,527,419.00	1,483,178.00	44,241.00
1		***	13,120,275.00	12,360,272.00	760,003.00
A 2010.100-06-0001	SALARIES CERT ASST SUPT		197,811.00	279,033.00	(81,222.00)
A 2010.165-06-0002	SALARIES CLERICAL		82,960.00	82,333.00	627.00
A 2010.165-06-0003	NON-CERTIFIED STAFF		86,001.00	80,900.00	5,101.00
A 2010.165-06-0008	SAL CLERK OT		0.00	500.00	(500.00)
A 2010.165-06-0009	SAL CLERK SUBS		1,000.00	1,000.00	0.00
A 2010.403-06-0000	DUES/FEES/MEMBERSHI PS		1,200.00	1,200.00	0.00
A 2010.430-06-0000	TRAVEL & CONFERENCE		2,500.00	4,450.00	(1,950.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2010.490-06-0000	BOCES Services, Curric Devel	4,000.00	2,754.00	1,246.00
A 2010.501-06-0000	OFFICE SUPPLIES	2,000.00	2,475.00	(475.00)
A 2010.503-06-0000	RESOURCE BOOKS/MATERIALS	900.00	1,350.00	(450.00)
2010	CURRICULUM DEVEL & * SUPERVISION	378,372.00	455,995.00	(77,623.00)
A 2020.100-01-0003	SAL BLDG ADMINISTRATORS CHS	786,784.00	791,589.00	(4,805.00)
A 2020.100-02-0003	SAL BLDG ADMINISTRATORS GFMS	653,369.00	593,158.00	60,211.00
A 2020.100-03-0003	SAL BLDG ADMINISTRATORS KES	175,879.00	172,430.00	3,449.00
A 2020.100-04-0003	SAL BLDG ADMINISTRATORS KPS	165,632.00	162,326.00	3,306.00
A 2020.100-05-0003	SAL BLDG ADMINISTRATORS MPES	159,170.00	152,489.00	6,681.00
A 2020.165-01-0002	CLERICAL CHS	197,480.00	165,907.00	31,573.00
A 2020.165-01-0008	CLERICAL CHS OT/SUBS	7,500.00	7,500.00	0.00
A 2020.165-02-0002	CLERICAL GFMS	148,220.00	106,500.00	41,720.00
A 2020.165-02-0008	CLERICAL GFMS OT/SUBS	8,000.00	6,000.00	2,000.00
A 2020.165-03-0002	CLERICAL KES	74,378.00	72,900.00	1,478.00
A 2020.165-03-0008	CLERICAL KES OT/SUBS	6,000.00	3,000.00	3,000.00
A 2020.165-04-0002	CLERICAL KPS	62,828.00	57,765.00	5,063.00
A 2020.165-04-0008	CLERICAL KPS OT/SUBS	4,000.00	3,000.00	1,000.00
A 2020.165-05-0002	CLERICAL MPES	57,195.00	52,250.00	4,945.00
A 2020.165-05-0008	CLERICAL MPES OT/SUBS	3,000.00	3,000.00	0.00
A 2020.403-01-0000	MEMBERSHIP DUES/FEES CHS	5,400.00	5,400.00	0.00
A 2020.403-02-0000	MEMBERSHIP DUES/FEES GFMS	4,100.00	4,500.00	(400.00)
A 2020.403-03-0000	MEMBERSHIP DUES/FEES KE	200.00	200.00	0.00
A 2020.403-04-0000	MEMBERSHIP DUES/FEES KP	1,000.00	1,000.00	0.00
A 2020.403-05-0000	MEMBERSHIP DUES/FEES MPE	1,000.00	1,000.00	0.00
A 2020.407-06-0000	PRINTING DISTRICT	500.00	1,000.00	(500.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2020.408-06-0000	TUITION REIMBURSEMENT	35,000.00	40,000.00	(5,000.00)
A 2020.430-06-0000	TRAVEL & CONFERENCE CONTRACTUAL	2,500.00	13,000.00	(10,500.00)
A 2020.434-02-0000	SERVICE CONTRACTS GFMS	900.00	900.00	0.00
A 2020.490-06-0000	Supervision-Regular School, BOCES Services	16,000.00	21,000.00	(5,000.00)
2020	SUPERVISION-REGULAR * SCHOOL	2,576,035.00	2,437,814.00	138,221.00
A 2060.501-06-0000	DISTRICT TESTING SUPPLIES	200.00	9,900.00	(9,700.00)
2060	RESEARCH, PLANNING & * EVALUAT	200.00	9,900.00	(9,700.00)
A 2070.143-01-0110	CHS Staff Development - Mentor Program	0.00		0.00
A 2070.143-02-0110	GFMS Staff Development - Mentor Program	0.00		0.00
A 2070.143-03-0110	KES Staff Development - Mentor Program	0.00		0.00
A 2070.143-04-0110	KPS Staff Development - Mentor Program	0.00		0.00
A 2070.143-05-0110	MPES Staff Development - Mentor Program	0.00		0.00
A 2070.150-06-0110	SAL CERT - SUMMER WORKSHOP-CURRICUL	0.00		0.00
A 2070.402-06-0000	STAFF DEVELOPMENT	107,500.00	2,500.00	105,000.00
A 2070.490-02-0000	STAFF DEVELP, BOCES, GFMS	750.00	1,058.00	(308.00)
A 2070.490-03-0000	STAFF DEVELP, BOCES, KES	2,200.00	1,084.00	1,116.00
A 2070.490-04-0000	STAFF DEVELP, BOCES, KPS	2,200.00	574.00	1,626.00
A 2070.490-05-0000	STAFF DEVELP, BOCES, MPES	2,200.00	574.00	1,626.00
A 2070.490-06-0000	STAFF DEVELOPMENT - FACULTY: BOCES	93,710.00	85,850.00	7,860.00
A 2070.501-06-0000	OFFICE SUPPLIES	0.00	2,475.00	(2,475.00)
2070	INSERVICE TRAINING- * INSTRUCTION	208,560.00	94,115.00	114,445.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
20	**	3,163,167.00	2,997,824.00	165,343.00
A 2110.000-00-0000	NEGOTIATED SETTLEMENTS	0.00	250,000.00	(250,000.00)
A 2110.110-03-0110	SAL KINDERGARTEN KES	456,222.00	586,250.00	(130,028.00)
A 2110.110-04-0110	SAL KINDERGARTEN KPS	643,521.00	576,223.00	67,298.00
A 2110.110-05-0110	SAL KINDERGARTEN MPES	559,556.00	727,901.00	(168,345.00)
A 2110.120-03-0110	SALARIES 1-3 KES	2,302,655.00	2,262,294.00	40,361.00
A 2110.120-04-0110	SALARIES 1-3 KPS	1,949,090.00	2,131,121.00	(182,031.00)
A 2110.120-05-0110	SALARIES 1-3 MPES	3,028,405.00	2,950,954.00	77,451.00
A 2110.125-02-0110	SALARIES 5-6 GFMS	3,866,657.00	3,876,431.00	(9,774.00)
A 2110.125-03-0110	SALARIES 4 KES	476,928.00	661,968.00	(185,040.00)
A 2110.125-04-0110	SALARIES 4 KPS	706,407.00	871,679.00	(165,272.00)
A 2110.125-05-0110	SALARIES 4 MPES	510,201.00	665,992.00	(155,791.00)
A 2110.130-01-0110	SALARIES 9-12 CHS	11,738,895.00	11,884,917.00	(146,022.00)
A 2110.130-02-0110	SALARIES 7-8 GFMS	6,565,434.00	7,031,991.00	(466,557.00)
A 2110.131-06-0110	EXTRA CREDITS	275,000.00	250,000.00	25,000.00
A 2110.140-01-0009	SALARIES SUBS CHS	175,000.00	175,000.00	0.00
A 2110.140-02-0009	SALARIES SUBS GFMS	200,000.00	200,000.00	0.00
A 2110.140-03-0009	SALARIES SUBS KES	125,000.00	125,000.00	0.00
A 2110.140-04-0009	SALARIES SUBS KPS	125,000.00	125,000.00	0.00
A 2110.140-05-0009	SALARIES SUBS MPES	125,000.00	125,000.00	0.00
A 2110.141-06-0110	GRADING EXAMS	0.00	1,000.00	(1,000.00)
A 2110.142-06-0110	ACADEMIC SUPPORT	10,000.00	11,500.00	(1,500.00)
A 2110.155-01-0110	HOME TEACHING CHS	100,000.00	100,000.00	0.00
A 2110.155-02-0110	HOME TEACHING GFMS	40,000.00	40,000.00	0.00
A 2110.155-04-0110	HOME TEACHING KPS	0.00	0.00	0.00
A 2110.155-05-0110	HOME TEACHING MPES	0.00	0.00	0.00
A 2110.158-01-0000	STIPENDS CHS	130,238.00	124,483.00	5,755.00
A 2110.158-02-0000	STIPENDS GFMS	89,870.00	87,870.00	2,000.00
A 2110.158-03-0000	STIPENDS KES	29,600.00	33,078.00	(3,478.00)
A 2110.158-04-0000	STIPENDS KPS	29,600.00	10,706.00	18,894.00
A 2110.158-05-0000	STIPENDS MPES	29,600.00	23,028.00	6,572.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2110.159-01-0000	CHS FACULTY SICK LEAVE	0.00		0.00
A 2110.159-02-0000	GFMS FACULTY SICK LEAVE	0.00		0.00
A 2110.159-03-0000	KES FACULTY SICK LEAVE	0.00		0.00
A 2110.159-04-0000	KPS FACULTY SICK LEAVE	0.00		0.00
A 2110.159-05-0000	MPES FACULTY SICK LEAVE	0.00		0.00
A 2110.161-01-0004	SALARIES: TA CHS	45,554.00	44,000.00	1,554.00
A 2110.161-01-0009	SALARIES: TA SUBS CHS	1,000.00	35,000.00	(34,000.00)
A 2110.161-01-0099	TA CLASS COVERAGE & ADD HRS CHS	3,000.00	50,000.00	(47,000.00)
A 2110.161-02-0004	SALARIES: TA GFMS	172,379.00	164,725.00	7,654.00
A 2110.161-02-0009	SALARIES: TA SUBS GFMS	8,000.00	30,000.00	(22,000.00)
A 2110.161-02-0099	TA CLASS COVERAGE & ADD HRS GFMS	10,000.00	40,000.00	(30,000.00)
A 2110.161-03-0004	SALARIES: TA KES	189,814.00	153,200.00	36,614.00
A 2110.161-03-0009	SALARIES: TA SUBS KES	10,000.00	15,000.00	(5,000.00)
A 2110.161-03-0099	TA CLASS COVERAGE & ADD HRS KES	10,000.00	30,000.00	(20,000.00)
A 2110.161-04-0004	SALARIES: TA KPS	179,416.00	145,600.00	33,816.00
A 2110.161-04-0009	SALARIES: TA SUBS KPS	3,000.00	15,000.00	(12,000.00)
A 2110.161-04-0099	TA CLASS COVERAGE & ADD HRS KPS	17,000.00	30,000.00	(13,000.00)
A 2110.161-05-0004	SALARIES: TA MPES	120,406.00	115,000.00	5,406.00
A 2110.161-05-0009	SALARIES: TA SUBS MPES	15,000.00	15,000.00	0.00
A 2110.161-05-0099	TA CLASS COVERAGE & ADD HRS MPES	13,000.00	30,000.00	(17,000.00)
A 2110.162-01-0005	SALARIES: MONITORS CHS	232,629.00	222,950.00	9,679.00
A 2110.162-01-0008	SALARIES: MONITORS OT CHS	6,000.00	3,500.00	2,500.00
A 2110.162-01-0009	SALARIES: MONITORS SUBS CHS	2,000.00	7,500.00	(5,500.00)
A 2110.162-02-0005	SALARIES: MONITORS GFMS	205,361.00	193,000.00	12,361.00
A 2110.162-02-0008	SALARIES: MONITORS	9,000.00	3,500.00	5,500.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
	OT GFMS			
A 2110.162-02-0009	SALARIES: MONITORS SUBS GFMS	11,000.00	7,500.00	3,500.00
A 2110.162-02-2684	COVID MONITORS GFMS	0.00		0.00
A 2110.162-03-0005	SALARIES: MONITORS KES	150,655.00	159,400.00	(8,745.00)
A 2110.162-03-0008	SALARIES: MONITORS OT KES	8,000.00	2,500.00	5,500.00
A 2110.162-03-0009	SALARIES: MONITORS SUBS KES	9,000.00	5,000.00	4,000.00
A 2110.162-04-0005	SALARIES: MONITORS KPS	178,720.00	156,750.00	21,970.00
A 2110.162-04-0008	SALARIES: MONITORS OT KPS	4,000.00	2,500.00	1,500.00
A 2110.162-04-0009	SALARIES: MONITORS SUBS KPS	5,000.00	5,000.00	0.00
A 2110.162-04-2684	COVID MONITORS KPS	0.00		0.00
A 2110.162-05-0005	SALARIES: MONITORS MPES	214,420.00	155,100.00	59,320.00
A 2110.162-05-0008	SALARIES: MONITORS OT MPES	8,000.00	2,500.00	5,500.00
A 2110.162-05-0009	SALARIES: MONITORS SUBS MPES	13,000.00	5,000.00	8,000.00
A 2110.162-06-0000	SALARIES: MONITORS	9,950.00		9,950.00
A 2110.165-01-0002	SALARIES: CLERICAL CHS	92,284.00	82,350.00	9,934.00
A 2110.165-02-0002	SALARIES: CLERICAL GFMS	109,300.00	93,000.00	16,300.00
A 2110.165-03-0002	SALARIES: CLERICAL KES	38,144.00	35,400.00	2,744.00
A 2110.165-04-0002	SALARIES: CLERICAL KPS	53,993.00	52,000.00	1,993.00
A 2110.165-05-0002	SALARIES: CLERICAL MPES	53,993.00	52,000.00	1,993.00
A 2110.209-01-7836	EQUIPMENT STEAM CHS	11,204.00		11,204.00
A 2110.400-02-0000	CONTRACTUAL: MS	10,000.00	10,500.00	(500.00)
A 2110.400-05-0000	CONTRACTUAL: MP	1,000.00	1,000.00	0.00
A 2110.427-01-7000	AWARDS - ART CHS	500.00	500.00	0.00
A 2110.430-01-0000	TRAVEL & CONFERENCE CHS	1,800.00	1,800.00	0.00
A 2110.430-01-7000	TRAVEL & CONFERENCE	250.00	200.00	50.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2110.430-01-8000	ART-CHS TRAVEL & CONFERENCE MUSIC CHS	5,800.00	5,800.00	0.00
A 2110.430-02-0000	TRAVEL & CONFERENCE GFMS	3,000.00	2,950.00	50.00
A 2110.430-02-7000	TRAVEL & CONFERENCE ART-GFMS	200.00	200.00	0.00
A 2110.430-06-0000	TRAVEL & CONFERENCE- IN DISTRICT	1,000.00	3,300.00	(2,300.00)
A 2110.431-01-0000	RENTAL & SERVICE CHS	50,000.00	50,000.00	0.00
A 2110.431-02-0000	RENTAL & SERVICE GFMS	36,000.00	36,000.00	0.00
A 2110.431-03-0000	EQUIPMENT RENTAL KE	17,000.00	17,000.00	0.00
A 2110.431-04-0000	EQUIPMENT RENTAL KP	17,000.00	17,000.00	0.00
A 2110.431-05-0000	EQUIPMENT RENTAL MPE	17,500.00	17,500.00	0.00
A 2110.433-01-7000	EQUIPMENT REPAIR ART- CHS	600.00	600.00	0.00
A 2110.433-01-8000	EQUIPMENT REPAIRS MUSIC CHS	5,500.00	5,000.00	500.00
A 2110.433-02-0000	EQUIPMENT REPAIRS GFMS	1,150.00	1,200.00	(50.00)
A 2110.433-02-7000	EQUIPMENT REPAIR ART- GFMS	600.00	600.00	0.00
A 2110.433-02-8000	EQUIPMENT REPAIRS MUSIC GFMS	5,500.00	5,000.00	500.00
A 2110.434-01-8000	SERVICE CONTRACTS MUSIC CHS	3,550.00	2,550.00	1,000.00
A 2110.434-02-8000	SERVICE CONTRACTS MUSIC GFMS	1,550.00	2,550.00	(1,000.00)
A 2110.435-01-0000	POSTAGE CHS	3,600.00	3,600.00	0.00
A 2110.435-02-0000	POSTAGE GFMS	500.00	500.00	0.00
A 2110.437-01-0000	HOSPITAL TUTOR CHS (NON-H'CAP)	3,000.00	1,000.00	2,000.00
A 2110.437-02-0000	HOSPITAL TUTOR GFMS (NON-H'CAP)	3,000.00	1,000.00	2,000.00
A 2110.437-03-0000	HOSPITAL TUTOR KES (NON-H'CAP)	700.00	500.00	200.00
A 2110.437-04-0000	HOSPITAL TUTOR KPS (NON-H'CAP)	700.00	500.00	200.00
A 2110.437-05-0000	HOSPITAL TUTOR MPES (NON-H'CAP)	500.00	500.00	0.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2110.438-01-0000	ALTERNATE PROGRAMS CHS	504,546.00	504,546.00	0.00
A 2110.439-01-7000	FIELD TRIPS ART CHS	900.00	900.00	0.00
A 2110.439-01-8000	FIELD TRIPS MUSIC CHS	3,500.00	3,500.00	0.00
A 2110.439-02-8000	FIELD TRIPS MUSIC GFMS	3,000.00	3,500.00	(500.00)
A 2110.481-01-0000	TEXTBOOKS SCHOOL WIDE CHS	83,365.00	55,000.00	28,365.00
A 2110.481-02-0000	TEXTBOOKS SCHOOL WIDE GFMS	68,484.00	60,000.00	8,484.00
A 2110.481-03-0000	TEXTBOOKS SCHOOL WIDE KE	22,355.00	15,000.00	7,355.00
A 2110.481-04-0000	TEXTBOOKS SCHOOL WIDE KP	23,008.00	15,000.00	8,008.00
A 2110.481-05-0000	TEXTBOOKS SCHOOL WIDE MPE	27,916.00	15,000.00	12,916.00
A 2110.481-06-0000	DISTRICT TEXTBOOKS	0.00	80,000.00	(80,000.00)
A 2110.484-06-0000	PRIVATE & PAROCHIAL TEXTBOOKS	11,000.00	15,000.00	(4,000.00)
A 2110.491-06-0000	BOCES ALTERNATIVE EDUCATION PROGRAMS	7,750.00	7,750.00	0.00
A 2110.492-06-0000	BOCES DP INSTRUCTION/STAFF DEVELOPMENT	274,464.00	262,970.00	11,494.00
A 2110.493-06-0000	BOCES EDUCATION COMM CENTER	97,640.00	95,237.00	2,403.00
A 2110.494-06-0000	BOCES SHARED TEACHERS	0.00		0.00
A 2110.497-01-0000	BOCES ARTS IN EDUCATION - CHS	0.00		0.00
A 2110.497-02-0000	BOCES ARTS IN EDUCATION - GFMS	1,000.00	1,000.00	0.00
A 2110.498-01-0000	BOCES ENVIRONMENTAL EDUC SVCE-CHS	750.00	750.00	0.00
A 2110.498-02-0000	BOCES ENVIRONMENTAL EDUC SVC-GFMS	1,000.00	2,000.00	(1,000.00)
A 2110.498-03-0000	BOCES OUTDOOR EDUCATION KES	1,000.00	1,000.00	0.00
A 2110.498-04-0000	BOCES ENVIRONMENTAL EDUC SVCE-KPS	1,000.00	1,000.00	0.00
A 2110.498-05-0000	BOCES ENVIRONMENTAL EDUC SVC-MPES	1,000.00	1,000.00	0.00
A 2110.499-06-0000	BOCES OUTDOOR ED	23,256.00	23,256.00	0.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
	SUPPLIES			
A 2110.501-01-7000	ART SUPPLY-CHS	15,800.00	15,570.00	230.00
A 2110.501-01-8000	MUSIC SUPPLIES CHS	12,400.00	11,160.00	1,240.00
A 2110.501-01-9000	PHYS & HEALTH ED SUPPLIES CHS	3,240.00	3,240.00	0.00
A 2110.501-02-7000	ART SUPPLY-GFMS	8,640.00	5,400.00	3,240.00
A 2110.501-02-8000	MUSIC SUPPLIES GFMS	11,500.00	10,350.00	1,150.00
A 2110.501-02-9000	PHYS & HEALTH ED SUPPLIES GFMS	2,430.00	2,430.00	0.00
A 2110.501-03-7000	ART SUPPLY-KES	2,800.00	2,520.00	280.00
A 2110.501-03-8000	MUSIC SUPPLIES KES	2,700.00	2,430.00	270.00
A 2110.501-03-9000	PHYS & HEALTH ED SUPPLIES KES	810.00	810.00	0.00
A 2110.501-04-7000	ART SUPPLY-KPS	1,800.00	2,250.00	(450.00)
A 2110.501-04-8000	MUSIC SUPPLIES KPS	2,700.00	2,430.00	270.00
A 2110.501-04-9000	PHYS & HEALTH ED SUPPLIES KPS	810.00	810.00	0.00
A 2110.501-05-7000	ART SUPPLY-MPES	2,800.00	2,800.00	0.00
A 2110.501-05-8000	MUSIC SUPPLIES MPES	2,700.00	2,430.00	270.00
A 2110.501-05-9000	PHYS & HEALTH ED SUPPLIES MPES	810.00	810.00	0.00
A 2110.501-07-0000	ART SUPPLIES	0.00		0.00
A 2110.502-06-0000	DISTRICT SUPPLIES	20,000.00	27,000.00	(7,000.00)
A 2110.509-00-3773	ESSER Non Public Supplies & Materials	0.00		0.00
A 2110.509-00-4337	GEER Non Public Supplies & Materials	0.00		0.00
A 2110.509-01-0000	GENERAL INSTRUCTION CHS SUPPLIES	75,843.00	90,000.00	(14,157.00)
A 2110.509-01-2684	COVID CHS SUPPLIES	0.00		0.00
A 2110.509-01-4337	GEER GRANT CHS SUPPLIES	0.00		0.00
A 2110.509-02-0000	GENERAL INSTRUCTION GFMS SUPPLIES	62,562.00	72,000.00	(9,438.00)
A 2110.509-03-0000	GENERAL INSTRUCTION KE SUPPLIES	37,407.00	39,600.00	(2,193.00)
A 2110.509-03-2684	COVID KES SUPPLIES	0.00		0.00
A 2110.509-04-0000	GENERAL INSTRUCTION KP SUPPLIES	27,675.00	30,384.00	(2,709.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2110.509-04-2684	COVID KPS SUPPLIES	0.00		0.00
A 2110.509-05-0000	GENERAL INSTRUCTION MPE SUPPLIES	37,795.00	32,602.00	5,193.00
A 2110.521-01-0000	SCIENCE CHS	7,650.00	7,650.00	0.00
2110	TEACHING-REGULAR SCHOOL *	38,200,407.00	39,785,296.00	(1,584,889.00)
21	**	38,200,407.00	39,785,296.00	(1,584,889.00)
A 2250.120-01-0110	SALARIES CHS	2,626,253.00	2,540,211.00	86,042.00
A 2250.120-02-0110	SALARIES GFMS	2,929,201.00	2,778,886.00	150,315.00
A 2250.120-03-0110	SALARIES KES	627,426.00	867,031.00	(239,605.00)
A 2250.120-04-0110	SALARIES KPS	616,551.00	658,702.00	(42,151.00)
A 2250.120-05-0110	SALARIES MPES	837,779.00	802,360.00	35,419.00
A 2250.154-06-0110	SUMMER CSE	15,000.00	15,000.00	0.00
A 2250.155-01-0000	HOME TEACHING CHS	4,000.00	2,000.00	2,000.00
A 2250.155-02-0000	HOME TEACHING GFMS	20,000.00	2,000.00	18,000.00
A 2250.155-03-0000	HOME TEACHING KES	300.00	500.00	(200.00)
A 2250.155-04-0000	HOME TEACHING KPS	300.00	500.00	(200.00)
A 2250.155-05-0000	HOME TEACHING MPES	300.00	500.00	(200.00)
A 2250.161-01-0004	SALARIES TA CHS	1,077,573.00	989,100.00	88,473.00
A 2250.161-01-0009	SALARIES TA SUBS CHS	2,000.00	1,000.00	1,000.00
A 2250.161-01-0099	TA CLASS COVERAGE & ADD HRS CHS	19,000.00	5,000.00	14,000.00
A 2250.161-02-0004	SALARIES TA GFMS	600,883.00	748,236.00	(147,353.00)
A 2250.161-02-0009	SALARIES TA SUBS GFMS	200.00	1,000.00	(800.00)
A 2250.161-02-0099	TA CLASS COVERAGE & ADD HRS GFMS	19,000.00	5,000.00	14,000.00
A 2250.161-03-0004	SALARIES TA KES	520,058.00	428,385.00	91,673.00
A 2250.161-03-0009	SALARIES TA SUBS KES	200.00	1,000.00	(800.00)
A 2250.161-03-0099	TA CLASS COVERAGE & ADD HRS KES	19,000.00	5,000.00	14,000.00
A 2250.161-04-0004	SALARIES TA KPS	202,125.00	118,214.00	83,911.00
A 2250.161-04-0009	SALARIES TA SUBS KPS	200.00	1,000.00	(800.00)
A 2250.161-04-0099	TA CLASS COVERAGE & ADD HRS KPS	19,000.00	5,000.00	14,000.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2250.161-05-0004	SALARIES TA MPES	641,550.00	522,407.00	119,143.00
A 2250.161-05-0009	SALARIES TA SUBS MPES	200.00	1,000.00	(800.00)
A 2250.161-05-0099	TA CLASS COVERAGE & ADD HRS MPES	19,000.00	5,000.00	14,000.00
A 2250.161-06-0004	SALARIES: TA K-12	31,061.00		31,061.00
A 2250.161-06-0005	SALARIES: SUMMER SCHOOL	275,000.00	240,000.00	35,000.00
A 2250.162-01-0005	SALARIES AIDES & MONITORS CHS	149,204.00	135,300.00	13,904.00
A 2250.162-02-0005	SALARIES AIDES & MONITORS GFMS	201,925.00	123,300.00	78,625.00
A 2250.162-03-0005	SALARIES AIDES & MONITORS KES	223,590.00	182,795.00	40,795.00
A 2250.162-04-0005	SALARIES AIDES & MONITORS KPS	38,038.00	36,800.00	1,238.00
A 2250.162-05-0005	SALARIES AIDES & MONITORS MPES	145,327.00	79,850.00	65,477.00
A 2250.400-06-0001	CONTINGENCY FUND	210,000.00	210,000.00	0.00
A 2250.430-06-0000	TRAVEL/CONFERENCE	3,000.00	3,000.00	0.00
A 2250.431-06-0000	EQUIPMENT RENTALS	6,000.00	6,600.00	(600.00)
A 2250.439-01-0000	CHS HOSPITAL TUTOR	4,000.00	4,000.00	0.00
A 2250.439-02-0000	GFMS HOSPITAL TUTOR	3,500.00	2,000.00	1,500.00
A 2250.439-03-0000	KES HOSPITAL TUTOR	600.00	500.00	100.00
A 2250.439-04-0000	KPS HOSPITAL TUTOR	700.00	500.00	200.00
A 2250.439-05-0000	MPES HOSPITAL TUTOR	700.00	500.00	200.00
A 2250.470-06-0000	TUITION PRIVATE SCHOOL	2,200,000.00	1,688,461.00	511,539.00
A 2250.471-06-0000	TUITION PUBLIC SUMMER	15,952.00	8,760.00	7,192.00
A 2250.472-06-0000	TUITION PUBLIC SCHOOL	214,240.00	90,000.00	124,240.00
A 2250.473-06-0000	TUITION, PRIVATE, SUMMER	420,222.00	380,000.00	40,222.00
A 2250.490-06-0000	BOCES SERVICES	2,400,000.00	2,550,000.00	(150,000.00)
2250	PROGRAMS-STUDENTS * W/ DISABIL	17,360,158.00	16,246,398.00	1,113,760.00
A 2259.150-01-0110	ELL CHS	227,018.00	256,346.00	(29,328.00)
A 2259.150-02-0110	ELL GFMS	146,322.00	222,125.00	(75,803.00)
A 2259.150-03-0110	ELL KES	140,451.00	144,932.00	(4,481.00)

Account	Description		2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2259.150-04-0110	ELL KPS		235,048.00	216,790.00	18,258.00
A 2259.150-05-0110	ELL MPES		252,983.00	238,225.00	14,758.00
2259		*	1,001,822.00	1,078,418.00	(76,596.00)
A 2280.490-06-0000	BOCES OCCUPATIONAL EDUCATION		1,522,518.00	1,341,156.00	181,362.00
A 2280.501-01-0000	TECH EDUCATION SUPPLIES		15,300.00	15,300.00	0.00
A 2280.501-01-7836	TECH EDUCATION SUPPLIES - STEAM CHS		33,125.00	29,813.00	3,312.00
A 2280.501-02-7836	TECH EDUCATION SUPPLIES - STEAM GFMS		14,290.00	12,861.00	1,429.00
A 2280.501-03-7836	TECH EDUCATION SUPPLIES - STEAM KE		1,205.00	1,085.00	120.00
A 2280.501-04-7836	TECH EDUCATION SUPPLIES - STEAM KP		1,205.00	1,085.00	120.00
A 2280.501-05-7836	TECH EDUCATION SUPPLIES - STEAM MPES		1,205.00	1,085.00	120.00
A 2280.501-06-7836	TECH EDUCATION SUPPLIES - STEAM		30,700.00	47,700.00	(17,000.00)
2280	OCCUPATIONAL EDUCATION	*	1,619,548.00	1,450,085.00	169,463.00
22		**	19,981,528.00	18,774,901.00	1,206,627.00
A 2310.100-06-0110	CERTIFIED DIRECTOR		0.00	19,250.00	(19,250.00)
A 2310.105-06-0110	CERTIFIED INSTRUCTIONAL		0.00	21,000.00	(21,000.00)
A 2310.165-06-0002	CLERICAL		0.00	4,200.00	(4,200.00)
A 2310.401-06-0000	DEFENSIVE DRIVING PROGRAM		0.00	12,000.00	(12,000.00)
A 2310.435-06-0000	POSTAGE		0.00	3,200.00	(3,200.00)
A 2310.466-06-0000	PRINTING		0.00	3,100.00	(3,100.00)
A 2310.501-06-0000	OFFICE SUPPLIES		0.00	90.00	(90.00)
2310	SCHOOL CONTINUING EDUCATION	*	0.00	62,840.00	(62,840.00)
23		**	0.00	62,840.00	(62,840.00)

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2610.150-01-0110	LIBRARIAN - CHS	76,737.00	69,111.00	7,626.00
A 2610.150-02-0110	LIBRARIAN - GFMS	153,160.00	149,739.00	3,421.00
A 2610.161-01-0004	LIBRARY ASST - CHS	22,619.00	21,500.00	1,119.00
A 2610.161-02-0004	LIBRARY ASST - GFMS	32,000.00	29,710.00	2,290.00
A 2610.162-02-0005	LIBRARY AIDE - GFMS	15,850.00	15,850.00	0.00
A 2610.162-02-0008	LIBRARY AIDE OT - GFMS	250.00	1,000.00	(750.00)
A 2610.162-03-0005	LIBRARY AIDE - KES	42,750.00	42,750.00	0.00
A 2610.162-03-0008	LIBRARY AIDE OT - KES	250.00	250.00	0.00
A 2610.162-04-0005	LIBRARY AIDE - KPS	35,636.00	30,820.00	4,816.00
A 2610.162-04-0008	LIBRARY AIDE OT - KPS	250.00	250.00	0.00
A 2610.162-05-0005	LIBRARY AIDE - MPES	57,910.00	58,100.00	(190.00)
A 2610.162-05-0008	LIBRARY AIDE OT - MPES	250.00	1,000.00	(750.00)
A 2610.501-01-0000	LIBRARY SUPPLIES CHS	400.00	890.00	(490.00)
A 2610.501-02-0000	LIBRARY SUPPLIES GFMS	0.00		0.00
A 2610.501-04-0000	LIBRARY SUPPLIES KP	270.00	270.00	0.00
A 2610.501-05-0000	LIBRARY SUPPLIES MPES	200.00	180.00	20.00
A 2610.502-01-0000	PERIODICALS CHS	1,000.00	1,800.00	(800.00)
A 2610.502-02-0000	PERIODICALS GFMS	1,000.00	1,600.00	(600.00)
A 2610.502-03-0000	PERIODICALS KE	0.00	1,000.00	(1,000.00)
A 2610.502-05-0000	PERIODICALS MPES	500.00	500.00	0.00
A 2610.504-01-0000	LIBRARY BOOKS CHS	7,000.00	4,000.00	3,000.00
A 2610.504-02-0000	LIBRARY BOOKS GFMS	8,000.00	7,250.00	750.00
A 2610.504-03-0000	LIBRARY BOOKS KE	2,800.00	1,000.00	1,800.00
A 2610.504-04-0000	LIBRARY BOOKS KP	2,800.00	1,400.00	1,400.00
A 2610.504-05-0000	LIBRARY BOOKS MPES	2,800.00	2,800.00	0.00
2610	SCHOOL LIBRARY & AUDIOVISUAL *	464,432.00	442,770.00	21,662.00
A 2630.150-06-0001	DIRECTOR OF TECHNOLOGY	187,244.00		187,244.00
A 2630.167-01-0000	COMPUTER SUPPORT STAFF CHS	65,210.00	62,703.00	2,507.00
A 2630.167-01-0008	COMPUTER SUPPORT OVERTIME CHS	1,000.00	1,000.00	0.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2630.167-02-0000	COMPUTER SUPPORT STAFF GFMS	61,322.00	61,077.00	245.00
A 2630.167-02-0008	COMPUTER SUPPORT OVERTIME GFMS	750.00	750.00	0.00
A 2630.167-03-0000	COMPUTER SUPPORT STAFF KES	24,764.00	23,793.00	971.00
A 2630.167-03-0008	COMPUTER SUPPORT OVERTIME KES	150.00	300.00	(150.00)
A 2630.167-04-0000	COMPUTER SUPPORT STAFF KPS	24,764.00	23,793.00	971.00
A 2630.167-04-0008	COMPUTER SUPPORT OVERTIME KPS	150.00	300.00	(150.00)
A 2630.167-05-0000	COMPUTER SUPPORT STAFF MPES	49,528.00	47,586.00	1,942.00
A 2630.167-05-0008	COMPUTER SUPPORT OVERTIME MPES	300.00	300.00	0.00
A 2630.167-06-0008	COMPUTER SUPPORT OVERTIME	0.00	3,000.00	(3,000.00)
A 2630.168-01-0000	STUDENT WORKERS CHS	26,325.00	26,325.00	0.00
A 2630.168-02-0000	STUDENT WORKERS GFMS	37,350.00	52,350.00	(15,000.00)
A 2630.168-04-0000	STUDENT WORKERS KPS	26,325.00	26,325.00	0.00
A 2630.410-01-0000	COMPUTER HARDWARE REPAIRS CHS INSTRUCTIONAL STATE AIDED	11,465.00	11,465.00	0.00
A 2630.410-02-0000	COMPUTER HARDWARE REPAIRS GFMS INSTRUCTIONAL STATE AIDED	10,620.00	10,620.00	0.00
A 2630.410-03-0000	COMPUTER HARDWARE REPAIRS KES INSTRUCTIONAL STATE AIDED	3,862.00	3,862.00	0.00
A 2630.410-04-0000	COMPUTER HARDWARE REPAIRS KPS INSTRUCTIONAL STATE AIDED	4,103.00	4,103.00	0.00
A 2630.410-05-0000	COMPUTER HARDWARE REPAIRS MPES INSTRUCTIONAL STATE AIDED	4,707.00	4,707.00	0.00
A 2630.431-01-0000	COMPUTER HARDWARE LEASE	115,395.00	69,728.00	45,667.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2630.431-02-0000	CHSINSTRUCTIONAL STATE AIDED COMPUTER HARDWARE LEASE GFMSINSTRUCTIONAL STATE AIDED	111,311.00	64,728.00	46,583.00
A 2630.431-03-0000	COMPUTER HARDWARE LEASE KESINSTRUCTIONAL STATE AIDED	12,006.00	23,487.00	(11,481.00)
A 2630.431-04-0000	COMPUTER HARDWARE LEASE KPSINSTRUCTIONAL STATE AIDED	12,554.00	24,955.00	(12,401.00)
A 2630.431-05-0000	COMPUTER HARDWARE LEASE MPESINSTRUCTIONAL STATE AIDED	13,452.00	28,625.00	(15,173.00)
A 2630.490-01-0000	BOCES TECHNOLOGY SERVICE CHS	268,849.00	245,029.00	23,820.00
A 2630.490-02-0000	BOCES TECHNOLOGY SERVICE GFMS	211,175.00	192,960.00	18,215.00
A 2630.490-03-0000	BOCES TECHNOLOGY SERVICE KES	73,645.00	67,383.00	6,262.00
A 2630.490-04-0000	BOCES TECHNOLOGY SERVICE KPS	70,096.00	64,320.00	5,776.00
A 2630.490-05-0000	BOCES TECHNOLOGY SERVICE MPES	78,969.00	71,977.00	6,992.00
A 2630.510-01-0000	COMPUTER SOFTWARE CHS STATE- AIDED	3,000.00	3,000.00	0.00
A 2630.510-06-0000	COMPUTER SOFTWARE STATE- AIDED	0.00	2,500.00	(2,500.00)
A 2630.510-06-7836	COMPUTER SOFTWARE - STEAM	0.00	5,999.00	(5,999.00)
A 2630.510-07-0000	COMPUTER SOFTWARE NON PUB	2,500.00	2,500.00	0.00
A 2630.511-01-0000	COMPUTER SUPPLIES - CHS INSTRUCTIONAL	22,057.00	19,700.00	2,357.00
A 2630.511-02-0000	COMPUTER SUPPLIES - GFMS INSTRUCTIONAL	20,137.00	18,248.00	1,889.00
A 2630.511-03-0000	COMPUTER SUPPLIES - KES INSTRUCTIONAL	6,777.00	6,636.00	141.00
A 2630.511-04-0000	COMPUTER SUPPLIES - KPS INSTRUCTIONAL	7,326.00	7,050.00	276.00
A 2630.511-05-0000	COMPUTER SUPPLIES -	8,697.00	8,087.00	610.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
MPES INSTRUCTIONAL				
2630	COMPUTER ASSISTED * INSTRUCTION	1,577,885.00	1,291,271.00	286,614.00
26	**	2,042,317.00	1,734,041.00	308,276.00
A 2810.150-01-0110	GUIDANCE COUNSELORS - CHS	1,087,736.00	1,052,363.00	35,373.00
A 2810.150-02-0110	GUIDANCE COUNSELORS - GFMS	522,827.00	509,524.00	13,303.00
A 2810.151-01-0110	GUIDANCE COUNSELORS SUMMER - CHS	57,000.00	57,000.00	0.00
A 2810.151-02-0110	GUIDANCE COUNSELORS SUMMER - GFMS	23,000.00	20,000.00	3,000.00
A 2810.165-01-0002	CLERICAL CHS	113,313.00	109,070.00	4,243.00
A 2810.165-02-0002	CLERICAL - GFMS	51,774.00	48,260.00	3,514.00
A 2810.403-01-0000	GUIDANCE MEMBERSHIP -CHS	300.00	700.00	(400.00)
A 2810.403-02-0000	GUIDANCE MEMBERSHIP -GFMS	300.00	300.00	0.00
A 2810.430-01-0000	GUIDANCE TRAVEL-CHS	600.00	600.00	0.00
A 2810.430-02-0000	GUIDANCE TRAVEL- GFMS	300.00	300.00	0.00
A 2810.501-01-0000	GUIDANCE OFFICE SUPPLIES-CHS	600.00	900.00	(300.00)
A 2810.501-02-0000	GUIDANCE OFFICE SUPPLIES-GFMS	300.00	450.00	(150.00)
A 2810.502-01-0000	GUIDANCE PERIODICALS -CHS	0.00	400.00	(400.00)
A 2810.502-02-0000	GUIDANCE PERIODICALS -GFMS	0.00	300.00	(300.00)
2810	GUIDANCE-REGULAR * SCHOOL	1,858,050.00	1,800,167.00	57,883.00
A 2815.157-01-0009	NURSES SUBS CHS	3,500.00	3,500.00	0.00
A 2815.157-01-0120	NURSE - CHS	113,316.00	95,457.00	17,859.00
A 2815.157-02-0009	NURSES SUBS GFMS	3,500.00	3,500.00	0.00
A 2815.157-02-0120	NURSE - GFMS	163,506.00	158,400.00	5,106.00
A 2815.157-03-0009	NURSES SUBS KES	2,500.00	2,500.00	0.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2815.157-03-0120	NURSE - KES	81,445.00	77,576.00	3,869.00
A 2815.157-04-0009	NURSES SUBS KPS	2,500.00	2,500.00	0.00
A 2815.157-04-0120	NURSE - KPS	60,500.00	80,602.00	(20,102.00)
A 2815.157-05-0009	NURSES SUBS MPES	2,500.00	2,500.00	0.00
A 2815.157-05-0120	NURSES - MPES	60,000.00	84,090.00	(24,090.00)
A 2815.157-06-0009	NURSES SUBS	5,000.00	5,000.00	0.00
A 2815.157-06-0120	SALARIES: NURSES	134,504.00	129,433.00	5,071.00
A 2815.430-06-0000	TRAVEL & CONFERENCE	500.00	500.00	0.00
A 2815.437-06-0000	MEDICAL SVS PHYSICALS	30,000.00	32,500.00	(2,500.00)
A 2815.438-06-0000	HEALTH SVS NON-PUBL SCH	100,000.00	100,000.00	0.00
A 2815.501-01-0000	CHS NURSE SUPPLIES	1,200.00	1,350.00	(150.00)
A 2815.501-02-0000	GFMS NURSE SUPPLIES	1,500.00	1,800.00	(300.00)
A 2815.501-03-0000	KES NURSE SUPPLIES	700.00	900.00	(200.00)
A 2815.501-04-0000	KPS NURSE SUPPLIES	700.00	900.00	(200.00)
A 2815.501-05-0000	MPES NURSE SUPPLIES	700.00	1,100.00	(400.00)
A 2815.501-06-0000	GENERAL SUPPLIES	0.00	0.00	0.00
2815	HEALTH SERVICES- REGULAR SCHOOL *	768,071.00	784,108.00	(16,037.00)
A 2820.150-01-0110	SCHOOL PSYCHOLOGISTS CHS	197,736.00	108,671.00	89,065.00
A 2820.150-02-0110	SCHOOL PSYCHOLOGISTS GFMS	252,686.00	243,567.00	9,119.00
A 2820.150-03-0110	SCHOOL PSYCHOLOGISTS KES	107,819.00	102,702.00	5,117.00
A 2820.150-04-0110	SCHOOL PSYCHOLOGISTS KPS	91,727.00	155,800.00	(64,073.00)
A 2820.150-05-0110	SCHOOL PSYCHOLOGISTS MPES	161,050.00	148,535.00	12,515.00
2820	PSYCHOLOGICAL SRVC- REG SCHOOL *	811,018.00	759,275.00	51,743.00
A 2825.150-01-0110	SCHOOL SOCIAL WORKERS CHS	110,892.00	158,459.00	(47,567.00)
A 2825.150-02-0110	SCHOOL SOCIAL WORKERS GFMS	84,307.00		84,307.00
A 2825.150-03-0110	SCHOOL SOCIAL	105,292.00	95,032.00	10,260.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2825.150-04-0110	WORKERS KES SCHOOL SOCIAL WORKERS KPS	114,706.00	109,703.00	5,003.00
A 2825.150-05-0110	SCHOOL SOCIAL WORKERS MPES	144,671.00	139,098.00	5,573.00
2825	SOCIAL WORK SRVC- REG SCHOOL * *	559,868.00	502,292.00	57,576.00
A 2830.100-06-0000	SALARIES: DIRECTOR & ASST. DIRECTOR	531,208.00	522,407.00	8,801.00
A 2830.150-01-0110	SPEECH THERAPISTS CHS	128,744.00	121,227.00	7,517.00
A 2830.150-02-0110	SPEECH THERAPISTS GFMS	325,235.00	276,519.00	48,716.00
A 2830.150-03-0110	SPEECH THERAPISTS KES	262,150.00	229,575.00	32,575.00
A 2830.150-04-0110	SPEECH THERAPISTS KPS	144,561.00	136,832.00	7,729.00
A 2830.150-05-0110	SPEECH THERAPISTS MPES	179,296.00	104,512.00	74,784.00
A 2830.150-05-0111	SALARIES: TEACHER OF HEARING IMP MPES	148,699.00	145,802.00	2,897.00
A 2830.157-01-0000	SALARIES: OT & OT ASST CHS	63,984.00		63,984.00
A 2830.157-02-0000	SALARIES: OT & OT ASST GFMS	216,586.00	273,340.00	(56,754.00)
A 2830.157-03-0000	SALARIES: OT & OT ASST KES	172,894.00	204,980.00	(32,086.00)
A 2830.157-04-0000	SALARIES: OT & OT ASST KPS	127,344.00	121,751.00	5,593.00
A 2830.157-05-0000	SALARIES: OT & OT ASST MPES	174,076.00	164,235.00	9,841.00
A 2830.157-06-0000	SALARIES: OT & OT ASST	38,481.00		38,481.00
A 2830.165-06-0000	SALARIES: CLERICAL	312,144.00	309,325.00	2,819.00
A 2830.165-06-0009	SALARIES: CLERICAL SUBS & OT	10,000.00	10,000.00	0.00
A 2830.400-06-0000	CONTRACTUAL, PT,OT, ECT.	78,000.00	78,000.00	0.00
A 2830.500-01-0000	CHS SUPPLIES AND MATERIALS	900.00	1,350.00	(450.00)
A 2830.500-02-0000	GFMS SUPPLIES AND MATERIALS	700.00	900.00	(200.00)
A 2830.500-03-0000	KES SUPPLIES AND	1,000.00	900.00	100.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2830.500-04-0000	MATERIALS KPS SUPPLIES AND MATERIALS	500.00	630.00	(130.00)
A 2830.500-05-0000	MPES SUPPLIES AND MATERIALS	600.00	1,350.00	(750.00)
A 2830.500-06-0000	SUPPLIES AND MATERIALS	1,800.00	1,800.00	0.00
2830	PUPIL PERSONNEL SRVC-SPEC SCHL *	2,918,902.00	2,705,435.00	213,467.00
A 2850.150-01-0110	CO-CURRICULAR SALARIES - CHS	138,978.00	119,180.00	19,798.00
A 2850.150-02-0110	CO-CURRICULAR SALARIES - GFMS	72,215.00	72,215.00	0.00
A 2850.150-03-0110	CO-CURRICULAR SALARIES - KES	0.00		0.00
A 2850.151-01-0110	CHAPERONES - CHS	8,000.00	8,000.00	0.00
A 2850.151-02-0110	CHAPERONES - GFMS	15,000.00	18,250.00	(3,250.00)
A 2850.403-01-0000	DUES/FEES CHS	1,000.00	1,000.00	0.00
A 2850.403-02-0000	DUES/FEES GFMS	1,000.00	1,500.00	(500.00)
A 2850.407-01-0000	PRINTING CHS	12,000.00	12,000.00	0.00
A 2850.407-02-0000	PRINTING GFMS	2,800.00	3,200.00	(400.00)
A 2850.415-01-0000	POLICE COV ACTIVITIES - CHS	4,000.00	4,000.00	0.00
A 2850.415-02-0000	POLICE COV ACTIVITIES - GFMS	4,000.00	3,000.00	1,000.00
A 2850.425-01-0000	GRADUATION CHS	15,000.00	15,000.00	0.00
A 2850.425-02-0000	GRADUATION GFMS	2,000.00	2,000.00	0.00
A 2850.426-01-0000	ASSEMBLIES CHS	3,000.00	3,000.00	0.00
A 2850.426-02-0000	ASSEMBLIES GFMS	1,500.00	1,350.00	150.00
A 2850.427-02-0000	AWARDS GFMS	500.00	1,000.00	(500.00)
2850	CO-CURRICULAR ACTIV- REG SCHL *	280,993.00	264,695.00	16,298.00
A 2855.150-01-0110	INTERSCHOLASTIC SALARIES - CHS	377,000.00	362,500.00	14,500.00
A 2855.150-02-0110	INTERSCHOLASTIC SALARIES - GFMS	22,500.00	22,500.00	0.00
A 2855.151-01-0000	CHAPERONES - CHS	32,000.00	25,000.00	7,000.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 2855.151-02-0000	CHAPERONES - GFMS	3,000.00	10,000.00	(7,000.00)
A 2855.153-01-0000	TIMERS - CHS	22,000.00	17,000.00	5,000.00
A 2855.153-02-0000	TIMERS - GFMS	1,375.00	6,375.00	(5,000.00)
A 2855.154-01-0000	ATHLETIC TRAINER CHS	87,825.00	83,336.00	4,489.00
A 2855.165-01-0000	SALARIES: CLERICAL CHS	50,075.00	72,500.00	(22,425.00)
A 2855.403-01-0000	DUES/FEES CHS	62,500.00	67,500.00	(5,000.00)
A 2855.408-01-0000	RECONDITIONING CHS & GFMS	22,000.00	22,000.00	0.00
A 2855.415-01-0000	POLICE COVERAGE CHS & GFMS	14,000.00	14,000.00	0.00
A 2855.427-01-0000	AWARDS CHS	10,000.00	10,000.00	0.00
A 2855.430-01-0000	TRAVEL & CONFERENCE CHS	1,800.00	1,800.00	0.00
A 2855.433-01-0000	EQUIPMENT REPAIR	4,300.00	4,300.00	0.00
A 2855.437-01-0000	PHYSICIANS SERVICES CHS	17,500.00	17,500.00	0.00
A 2855.437-02-0000	PHYSICIANS SERVICES GFMS	7,500.00	7,500.00	0.00
A 2855.490-01-0000	OFFICIALS - BOCES	104,367.00	92,500.00	11,867.00
A 2855.500-01-0000	SUPPLIES - CHS	72,000.00	72,000.00	0.00
A 2855.500-02-0000	SUPPLIES - GFMS	1,800.00	1,800.00	0.00
2855	INTERSCHOL ATHLETICS * -REG SCHL	913,542.00	910,111.00	3,431.00
28	**	8,110,444.00	7,726,083.00	384,361.00
2	***	71,497,863.00	71,080,985.00	416,878.00
A 5510.161-07-0001	SUPERVISOR & ASSISTANT	122,262.00	123,000.00	(738.00)
A 5510.162-07-0007	BUS AIDES	400,882.00	388,000.00	12,882.00
A 5510.162-07-0008	BUS AIDES OT	5,000.00	5,000.00	0.00
A 5510.162-07-0009	BUS AIDES SUBS	45,000.00	40,000.00	5,000.00
A 5510.163-07-0000	HEAD BUS DRIVER	73,790.00	73,950.00	(160.00)
A 5510.165-07-0002	DISPATCHERS	106,002.00	102,750.00	3,252.00
A 5510.165-07-0008	DISPATCHERS OT	30,000.00	25,000.00	5,000.00

Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 5510.166-07-0007	BUS DRIVERS	2,990,600.00	2,990,600.00	0.00
A 5510.166-07-0008	BUS DRIVERS OT	105,000.00	105,000.00	0.00
A 5510.166-07-0009	BUS DRIVERS SUBS	175,000.00	175,000.00	0.00
A 5510.167-07-0009	CUSTODIAL	20,000.00	17,320.00	2,680.00
A 5510.210-07-0000	BUSES	736,000.00		736,000.00
A 5510.400-07-0000	CONTRACTUAL	76,500.00	76,500.00	0.00
A 5510.402-07-0000	EMPLOYEE PHYSICALS	17,000.00	17,000.00	0.00
A 5510.405-07-0000	INSURANCE	75,000.00	85,000.00	(10,000.00)
A 5510.407-07-0000	RADIO LEASING	55,000.00	55,000.00	0.00
A 5510.430-07-0000	TRAVEL & CONFERENCE	2,000.00	1,500.00	500.00
A 5510.431-07-0000	EQUIPMENT RENTAL	4,000.00	4,000.00	0.00
A 5510.445-07-0000	ELECTRICITY	0.00	9,000.00	(9,000.00)
A 5510.455-07-0000	TELEPHONE	0.00	3,000.00	(3,000.00)
A 5510.490-06-0000	BOCES TRANSPORT-10 MONTH SPECIAL ED	0.00	4,500.00	(4,500.00)
A 5510.501-07-0000	OFFICE SUPPLIES	9,000.00	7,200.00	1,800.00
A 5510.535-07-0000	BUS PARTS/SUPPLIES	277,500.00	253,800.00	23,700.00
A 5510.536-07-0000	TIRES/CHAINS/TUBES	59,000.00	54,000.00	5,000.00
A 5510.537-07-0000	DIESEL FUEL	250,000.00	250,000.00	0.00
A 5510.538-07-0000	GASOLINE	150,000.00	150,000.00	0.00
A 5510.539-07-0000	OIL LUBE ANTI-FREEZE	15,000.00	13,500.00	1,500.00
5510	DISTRICT TRANSPORT- MEDICAID *	5,799,536.00	5,029,620.00	769,916.00
A 5530.161-08-0001	MECHANICS FOREMAN	106,573.00	105,567.00	1,006.00
A 5530.161-08-0008	MECHANICS FOREMAN OT	9,500.00	9,500.00	0.00
A 5530.163-08-0007	MECHANICS	539,551.00	574,700.00	(35,149.00)
A 5530.163-08-0008	MECHANICS OT	15,000.00	15,000.00	0.00
A 5530.200-08-0000	EQUIPMENT	10,000.00		10,000.00
A 5530.400-08-0000	CONTRACTUAL	15,000.00	15,000.00	0.00
A 5530.430-08-0000	TRAVEL & CONFERENCE	2,000.00	1,500.00	500.00
A 5530.433-08-0000	EQUIPMENT REPAIRS	2,500.00	2,000.00	500.00
A 5530.521-08-0000	MECHANICS TOOLS	8,000.00	7,200.00	800.00
A 5530.525-08-0000	GARAGE TOOLS &	5,000.00	4,500.00	500.00

Account	Description		2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
SUPPLIES					
5530	GARAGE BUILDING	*	713,124.00	734,967.00	(21,843.00)
A 5540.410-07-0000	BUS CONTRACT		2,000.00	2,000.00	0.00
5540	CONTRACT TRANSPORT- MEDICAID	*	2,000.00	2,000.00	0.00
55		**	6,514,660.00	5,766,587.00	748,073.00
5		***	6,514,660.00	5,766,587.00	748,073.00
A 7310.400-06-0000	RESOURCE OFFICER		340,000.00	340,000.00	0.00
A 7310.401-06-0000	DARE MATERIALS		25,000.00	25,200.00	(200.00)
7310	YOUTH PROGRAM	*	365,000.00	365,200.00	(200.00)
73		**	365,000.00	365,200.00	(200.00)
7		***	365,000.00	365,200.00	(200.00)
A 9010.800-06-0000	EMPLOYEE RETIREMENT SYSTEM		2,083,880.00	2,607,619.00	(523,739.00)
9010	STATE RETIREMENT	*	2,083,880.00	2,607,619.00	(523,739.00)
A 9020.800-06-0000	TEACHER RETIREMENT SYSTEM		5,867,490.00	5,817,878.00	49,612.00
9020	TEACHERS' RETIREMENT	*	5,867,490.00	5,817,878.00	49,612.00
A 9030.800-06-0000	SOCIAL SECURITY		5,478,851.00	5,534,020.00	(55,169.00)
9030	SOCIAL SECURITY	*	5,478,851.00	5,534,020.00	(55,169.00)
A 9040.800-06-0000	WORKMEN'S COMP INS		438,692.00	442,024.00	(3,332.00)
9040	WORKERS' COMPENSATION	*	438,692.00	442,024.00	(3,332.00)
A 9050.800-06-0000	UNEMPLOYMENT		100,000.00	470,000.00	(370,000.00)

Account	Description		2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
	INSURANCE				
9050	UNEMPLOYMENT INSURANCE	*	100,000.00	470,000.00	(370,000.00)
A 9055.800-06-0000	DISABILITY INSURANCE		19,000.00	18,000.00	1,000.00
9055	DISABILITY INSURANCE	*	19,000.00	18,000.00	1,000.00
A 9060.800-06-0000	MEDICAL INSURANCE		21,227,988.00	19,811,000.00	1,416,988.00
A 9060.802-06-0000	MEDICAL INS - MEDICARE		1,624,733.00	1,225,528.00	399,205.00
A 9060.804-06-0000	HEALTH INSURANCE DECLINATION - TA		66,500.00	65,000.00	1,500.00
9060	HOSPITAL, MEDICAL & DENTAL INS	*	22,919,221.00	21,101,528.00	1,817,693.00
A 9070.800-06-0000	UNION WELFARE FUND		1,351,523.00	1,324,287.00	27,236.00
9070	UNION WELFARE BENEFITS	*	1,351,523.00	1,324,287.00	27,236.00
A 9080.800-06-0000	EMPLOYER TSA CONTRIBUTION		125,000.00	125,000.00	0.00
A 9080.801-06-0000	FLEXIBLE BENEFIT PLAN FEES		12,500.00	12,500.00	0.00
9080		*	137,500.00	137,500.00	0.00
90		**	38,396,157.00	37,452,856.00	943,301.00
A 9711.604-06-0000	2014 REFUNDED 2007 BONDS-PRINCIPAL		1,365,000.00	1,325,000.00	40,000.00
A 9711.609-06-0000	2012 BOND-PRINCIPAL		140,000.00	135,000.00	5,000.00
A 9711.610-06-0000	2014 BOND DATA & SECURITY PRINCIPAL		355,000.00	345,000.00	10,000.00
A 9711.704-06-0000	2014 REFUNDED 2007 BONDS-INTEREST		215,975.00	268,975.00	(53,000.00)
A 9711.709-06-0000	2012 BOND-INTEREST		20,250.00	23,625.00	(3,375.00)
A 9711.710-06-0000	2014 BOND DATA & SECURITY INTEREST		92,169.00	100,794.00	(8,625.00)
9711		*	2,188,394.00	2,198,394.00	(10,000.00)

CARMEL CSD

Budgeting Appropriation Status Report For 2022-2023 General Fund Budget (Detail)



Account	Description	2022 - 23 Proposed Budget	2021 - 22 Budget	Dollar Change
A 9731.600-06-0000	BAN PRINCIPAL SCHOOL CONSTRUCTION	970,000.00	970,000.00	0.00
A 9731.700-06-0000	BAN INTEREST SCHOOL CONSTRUCTION	404,400.00	404,400.00	0.00
9731	*	1,374,400.00	1,374,400.00	0.00
A 9732.701-06-0000	B A N - TAX CERTIORARI - INTEREST	0.00	15,000.00	(15,000.00)
A 9732.703-06-0000	R A N - INTEREST	15,000.00		15,000.00
9732	*	15,000.00	15,000.00	0.00
A 9785.601-06-0000	EPC-INSTALLMENT PURCHASE PRINCIPAL	560,886.00	546,491.00	14,395.00
A 9785.602-06-0000	EPC 2 INSTALLMENT PURCHASE PRINCIPAL	132,000.00	129,000.00	3,000.00
A 9785.603-06-0000	EPC 3 INSTALLMENT PURCHASE PRINCIPAL	370,650.00	353,701.00	16,949.00
A 9785.701-06-0000	EPC-INSTALLMENT PURCHASE INTEREST	61,471.00	75,866.00	(14,395.00)
A 9785.702-06-0000	EPC 2 INSTALLMENT PURCHASE INTEREST	36,392.00	39,646.00	(3,254.00)
A 9785.703-06-0000	EPC 3 INSTALLMENT PURCHASE INTEREST	141,039.00	157,988.00	(16,949.00)
9785	*	1,302,438.00	1,302,692.00	(254.00)
97	**	4,880,232.00	4,890,486.00	(10,254.00)
A 9901.900-06-0000	TRANSFER TO FEDERAL FUND			0.00
9901	TRANSFER TO SPECIAL AID *	0.00	0.00	0.00
99	**	0.00	0.00	0.00
9	***	43,276,389.00	42,343,342.00	933,047.00
Grand Totals:		134,774,187.00	131,916,386.00	2,857,801.00



81 South Street, P.O. Box 296
Patterson, NY 12563
(845) 878-2094

WWW.CARMELSCHOOLS.ORG

Mary-Margaret Zehr,
Superintendent

BOARD OF EDUCATION

Eric Mittelstadt, President
Matt Vanacoro, Vice President
Debra Heitman-Cayea
John C. Curzio II
Matthew Morello
Melissa Orser
Jason Paraskeva

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Budget Vote: May 17, 2022, 6 a.m. - 9 p.m.

A list of candidates who will be on the ballot is available on our website at bit.ly/CCSDBOE.

What You Will See on the Ballot

Voters will be asked to consider a proposition for the annual budget and vote for Board of Education members on this year's ballot.

Proposition #1: Basic Budget

The budget proposition asks voters to consider the proposed school budget for 2022-23. This is how it will appear on the ballot:

Shall the Board of Education be authorized to expend the sum of \$134,774,187 during the 2022-2023 school year as a basic budget?

School Board Candidate Elections

There are three (3) Board of Education seats up for election this year. All residents may vote on the three available seats, as well as the district's budget.

The seats will be filled by the three candidates with the highest number of votes for three (3)-year terms, commencing July 1, 2022, and expiring on June 30, 2025.

Voting Information

If you are registered for general elections in the county where you reside (Putnam or Dutchess), you are eligible to vote on May 17. You may register with the County Board of Elections by mail or through the New York State Department of Motor Vehicles website until May 12, 2022.

Voting Locations

Registered voters must vote at their designated polling place based on address. In you are unsure of your polling place, please contact Joanne Stevens, district clerk, at 845-878-2094, ext. 201.



Patterson Residents:
CCSD Administrative Office, 81 South Street, Patterson



Kent/East Fishkill Residents:
Kent Elementary School, Route 52, Carmel



Carmel/Putnam Valley/Southeast Residents:
Carmel High School, 30 Fair Street, Carmel

Absentee Ballots

Application for an absentee ballot is available on our website, carmelschools.org, or by contacting Joanne Stevens, district clerk, at 845-878-2094, ext. 201.

Application must be received by the District Clerk by May 11 (mail) or May 16 (in-person). **Completed ballots must be received at the CCSD Administrative Office by 5 p.m. on May 17, 2022.**

The Carmel Schoolhouse News

Budget Edition



2022-2023 Proposed Budget

At the April 19 meeting, the Carmel Central School District Board of Education adopted a proposed \$134,774,187 spending plan for the 2022-2023 school year. The adopted spending plan represents a 2.17% increase over the 2021-2022 budget and will rely on a proposed 0.97% tax levy increase.

We believe that we have prepared a budget that recognizes and addresses the challenges of the current economy for our schools and the community. We are proposing a 0.97% tax levy increase that is substantially lower than our calculated allowable tax levy limit of 3.57%.

On average, this 0.97% increase represents an annual tax bill increase of approximately \$87-\$96 for property owners in the Carmel Central School District. ***See more information on how the proposed tax levy increase may affect your tax bill on page 2.***

Similar to prior years, the work to create the proposed 2022-2023 budget included difficult decisions on where and what to reduce in order to meet the needs of our students, as well as understand the challenges of a tax increase for our community. Every area of our operating budget was examined when creating this spending plan to present to the community.

The proposed 2022-23 budget includes the following cost reductions:

- Breakage with salary/retirements: \$600,000
 - Continuing Education: \$67,000
 - Supplies: \$41,186
 - Transportation: \$30,000
 - Building and Grounds: \$30,000
 - Staff Reductions:
 - Middle School: 4.0 FTEs* – \$560,000
 - Elementary Schools: 3.0 FTEs – \$420,000
 - High School Electives: 2.0 FTEs – \$280,000
- *FTE = Full-time equivalent/full-time employee

This newsletter provides an overview of the proposed budget that taxpayers will vote on May 17, how tax bills may be affected, polling locations, Board of Education candidates up for election and more. Our website, carmelschools.org, also includes more information and details about the proposed 2022-2023 school budget as well as an archive of Board of Education meetings where the budget was discussed during the past few months.

Remember, your vote is important and every vote counts. Thank you for your support of our District and your continued partnership as we work together to educate the whole student to become lifelong learners in an ever-changing world.

We hope to see you at the polls on May 17!



Photo Credit: Sara Roberts

Budget Vote: May 17, 2022, 6 a.m. - 9 p.m.

Making Sense of Your Tax Bill

Carmel Central School District is proposing an increase to its tax levy by 0.97% for 2022-23. However, your overall tax bill may change by a different percentage if:

- The value of your property has changed;
- Your STAR reimbursement has changed; or
- The proportion of school taxes paid by homeowners in your township changes.

How is your final school tax bill and tax rate set?

Your school tax bill and tax rate are determined by a combination of three factors, one of which is outside the district's control:

1. **School Tax Levy:** The total amount of money a school district needs to collect from property owners each year (\$134,774,187 in the 2022-23 proposed budget). This is a 0.97% increase proposed for 2022-23, which is less than the district's tax cap of 3.57%.
2. **State School Tax Relief Program (STAR):** Partial school tax exemptions for owner-occupied homes. The Basic STAR and Enhanced STAR savings for each township can be found online: www.tax.ny.gov/pit/property/star/ex_index.htm.
3. **Property Assessments:** Estimates of the value of how much a property would sell for under normal conditions. This information is determined by your town's assessor.

Once all factors are set, the final tax rate determines how much of the total tax levy each property owner pays.

How would the Proposed Budget Impact my Tax Bill?

With the proposed 0.97% tax levy increase, a Carmel Central School District home with a taxable assessed value of \$350,000 will likely see an annual tax bill increase of approximately \$87-\$96.

However, the figures provided assume School Tax Relief Program (STAR) exemptions, no change in the town assessed value, and no changes in the equalization rates.

The school district has no control over changes to town assessed values or equalization rates. These are subject to change as determined by each town and generally not set until later this summer. **Any changes to those values could result in different annual tax changes for district homes.**

Town	Proposed 2022-2023 Tax Rate	Proposed 2022-2023 Taxes	2021-2022 Tax Rate	2021-2022 Taxes	Annual Tax Change (\$)
Carmel	25.71857078	\$ 9,001	25.47137789	\$8,915	\$87
Kent	28.40243125	\$9,941	28.12944154	\$9,845	\$96
Patterson	25.72499742	\$ 9,004	25.47780471	\$8,917	\$87
Putnam Valley	25.69901242	\$ 8,995	25.45182023	\$8,908	\$87
Southeast	25.73091044	\$ 9,006	25.48371825	\$8,919	\$87
East Fishkill	25.71626007	\$ 9,001	25.46906789	\$8,914	\$87

Reserve Accounts and Fund Balance

Our reserve accounts allow for proper planning of unexpected expenses without having to dip into the general budget.

Account	June 30, 2021	June 30, 2020	Difference
Reserve for Encumbrances	\$1,130,131	\$928,439	\$201,692
This reserve is for expenditures for the previous school year that were not yet received and/or paid by June 30. These expenditures are normally paid during the months of July and August. This reserve is created and used each year.			
Reserve for Tax Certiorari	\$2,000,000	\$1,798,315	\$201,685
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.			
Reserve for Employee Benefits	\$3,551,441	\$1,732,281	\$1,819,160
This reserve is for expenditures related to contractual obligations for retirees such as the payment of unused sick and personal days.			
Reserve for Retirement Contributions	\$500,000	\$500,000	\$0
This reserve is funds that are set aside to help cover the costs of large increases to the employer contributions to ERS and TRS, which can happen from time to time.			
Appropriated Fund Balance	\$2,200,000	\$2,200,000	\$0
This is the amount that was used to reduce the amount of the tax levy for the 2021-22 school year.			
Capital Reserve	\$1,603,717	\$1,103,716	\$500,001
This reserve allows the District to set aside money for future construction projects and improvements of facilities. Voter approval is required to withdraw any funds from this account.			
Unreserved-Undesignated Fund Balance	\$5,276,655	\$5,221,655	\$55,000
By New York State law, this fund can be up to 4% of the current year's budget and is reserved for unforeseen emergencies.			
TOTAL	\$16,261,944	\$13,484,406	\$2,777,538

Transportation Purchase/Lease Program

For the last several months, the Board of Education has been exploring the option to lease our bigger buses while continuing to purchase smaller buses and suburbans. The district's current 114-bus fleet ranges in age up to 20 years old, with 63 buses currently in the 10–20-year range. The average life span of a bus is 10 years. The move toward leasing buses, rather than purchasing buses, will allow the district access to newer, state-of-the-art buses with fewer repair and maintenance costs that are associated with aging buses.

The costs associated with moving to such a program are factored into the proposed 2022-23 budget and the impact on future years' budgets are outlined below:

10-Year Small Vehicle Purchase Program & 5-Year Big Bus Lease Plan

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Big Buses Leased	16	12	12	12	12	16	12	12	12	12	16
Small Buses Purchased	4	4	5	5	5	5	5	5	5	4	5
Suburbans Purchased	2	1	2	0	2	0	2	0	2	0	2
Big Bus Lease Cost	\$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	\$0	\$115,000	\$0	\$120,000	\$0	\$120,000	\$0	\$125,000
Total Cost for New Leases & Purchases	\$736,000	\$590,000	\$718,000	\$625,000	\$745,000	\$751,000	\$772,000	\$657,000	\$794,000	\$609,000	\$912,000

Lease/Purchase Payments Required by District Each Year, 2022-2032

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Payments for Buses Leased in 2022	\$384,000	\$384,000	\$384,000	\$384,000	\$384,000	\$416,000	\$416,000	\$416,000	\$416,000	\$416,000	\$432,000
Payments for Buses Leased in 2023	--	\$288,000	\$288,000	\$288,000	\$288,000	\$288,000	\$312,000	\$312,000	\$312,000	\$312,000	\$312,000
Payments for Buses Leased in 2024	--	--	\$288,000	\$288,000	\$288,000	\$288,000	\$288,000	\$312,000	\$312,000	\$312,000	\$312,000
Payments for Buses Leased in 2025	--	--	--	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$324,000	\$324,000	\$324,000
Payments for Buses Leased in 2026	--	--	--	--	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$324,000	\$324,000
Total 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
Total Purchase Costs	\$352,000	\$302,000	\$430,000	\$325,000	\$445,000	\$335,000	\$460,000	\$345,000	\$470,000	\$285,000	\$480,000
Total Budget	\$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



School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 131,916,386	\$134,774,187	\$133,817,821
Increase/Decrease for the 2022-23 School Year		\$2,857,801	\$1,901,435
Percentage Increase/Decrease in Proposed Budget		2.17 %	1.44%
Change in the Consumer Price Index		4.7%	
A. Proposed Levy to Support the Total Budgeted Amount	\$98,594,386	\$99,550,752	
B. Levy to Support Library Debt, if Applicable	\$	\$	
C. Levy for Non-Excludable Propositions, if Applicable **	\$	\$	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$	\$	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$98,594,386	\$99,550,752	\$98,594,386
F. Total Permissible Exclusions	\$1,702,822	\$2,604,373	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$97,905,363	\$99,513,104	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$96,891,564	\$96,946,379	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$1,013,799	\$2,566,725	
Administrative Component	\$10,266,154	\$11,294,216	\$10,466,054
Program Component	\$106,861,085	\$108,283,878	\$108,507,674
Capital Component	\$14,789,147	\$15,196,092	\$14,844,093
Under a contingent budget, the district must continue to honor all contract, all state-mandated items, and all items necessary for the educational program, health and safety of students and staff, and the preservation of district property. In the event Carmel Central School District must adopt a contingent budget, the district may not purchase equipment, buses, or capital items. In addition, staff and athletics would be considered for reduction and/or elimination.			

	Under the Budget Proposed for the 2022-23 School Year
Estimated Basic STAR Exemption Savings ¹ Towns of Carmel, Patterson, and Southeast ²	\$1183

The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Carmel Central School District, Putnam County, New York, will be held at Carmel High School, Kent Elementary School and the Carmel Central School District Office in said district on Tuesday, May 17, 2022 between the hours of 6:00am and 9:00pm, prevailing time in the aforementioned school(s) in said district, at which time the polls will be opened to vote by voting ballot or machine.

1. The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.
2. Town of Kent: \$1192 Town of East Fishkill: \$988 Town of Putnam Valley: \$1212

What Happens if the Budget is Not Approved?

If the proposed 2022-23 budget does not receive voter approval from the May 17 vote, by law, the Board of Education has two options:

- The proposed budget may be placed before the voters with or without changes for a second vote.
- The Board of Education may adopt a budget that carries a 0% tax levy increase.

Contingency Budget

New York State requires that school districts establish a contingency spending plan in the event that the Board of Education's proposed budget does not receive voter approval. The law is very specific regarding the limit of the contingent budget-to-budget increase. Should Carmel be required to adopt a contingency budget for the 2022-23 school year, it would carry a tax levy increase of 0%. For 2022-23 the amount of the contingent budget would be \$133,817,821. To meet the contingent budget, it would require an additional \$956,366 in reductions to the proposed budget.

Under a contingent budget, the district must continue to honor all contracts, all state-mandated items and all items necessary for the educational program, health and safety of students and staff, and the preservation of district property. In the event that CCSD must adopt a contingency budget, the district may not purchase equipment or buses. Additionally, the District may make reductions in programming, activities, supplies and staffing.

Proposed Budget 2022-2023

Administrative	2022-23	2021-2022	Variance
Board of Education	\$50,600.00	\$44,600.00	\$6,000.00
Central Administration	\$349,220.00	\$352,286.00	(\$3,066.00)
Finance	\$1,444,822.00	\$1,493,978.00	(\$49,156.00)
Legal Services	\$166,160.00	\$125,000.00	\$41,160.00
Personnel	\$384,847.00	\$312,155.00	\$72,692.00
Records Management	\$3,250.00	\$3,250.00	\$0.00
Public Information	\$156,495.00	\$133,200.00	\$23,295.00
Other Central Services	\$1,642,034.00	\$1,071,302.00	\$570,732.00
Other Special Items	\$1,327,419.00	\$1,283,178.00	\$44,241.00
Curriculum, Development & Supervision	\$378,372.00	\$455,995.00	(\$77,623.00)
Supervision, Regular School	\$2,763,279.00	\$2,437,814.00	\$325,465.00
Research, Evaluation & Planning	\$208,760.00	\$104,015.00	\$104,745.00
Employee Benefits	\$2,418,958.00	\$2,404,381.00	\$14,577.00
Total Administrative Budget	\$11,294,216.00	\$10,221,154.00	\$1,073,062.00

Program	2022-23	2021-2022	Variance
Legal Services	\$50,525.00	\$45,000.00	\$5,525.00
Instruction	\$68,147,452.00	\$68,100,411.00	\$47,041.00
Other District Transportation	\$5,447,536.00	\$5,029,620.00	\$417,916.00
Garage Building	\$715,124.00	\$736,967.00	(\$21,843.00)
Community Service	\$365,000.00	\$365,200.00	(\$200.00)
Employee Benefits	\$33,558,241.00	\$32,628,887.00	\$929,354.00
Total Program Budget	\$108,283,878.00	\$106,906,085.00	\$1,377,793.00

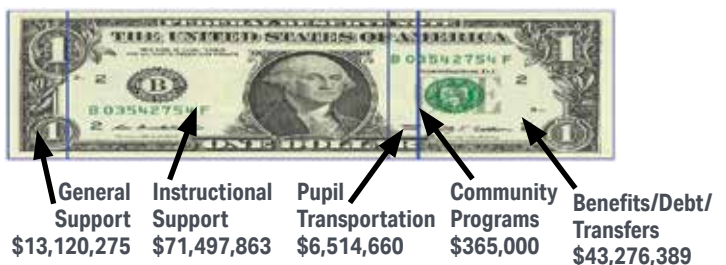
Capital	2022-23	2021-2022	Variance
Operation of Plant	\$7,344,903.00	\$7,296,323.00	\$48,580.00
Judgements & Claims	\$100,000.00	\$100,000.00	\$0.00
Refund of Taxes	\$100,000.00	\$100,000.00	\$0.00
Purchase of Buses	\$352,000.00	\$0.00	\$352,000.00
Debt Service	\$4,880,232.00	\$4,890,486.00	(\$10,254.00)
Transfer to Capital	\$0.00	\$0.00	\$0.00
Employee Benefits	\$2,418,958.00	\$2,402,338.00	\$16,620.00
Total Capital Budget	\$15,196,093.00	\$14,789,147.00	\$406,946.00

Total Budget	\$134,774,187.00	\$131,916,386.00	\$2,857,801.00
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Where Does the Money Come From?



Where Does the Money Go?



****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2022-23 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 25, 2022

Form Preparer Name:
Preparer's Telephone Number:

JOHN P. FINK
845-878-2094

<u>Shaded Fields Will Calculate</u>	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)	Percent Change (C)
Total Budgeted Amount, not including Separate Propositions	131,916,386	134,774,187	2.17 %
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	98,594,386	99,550,752	
B. Tax Levy to Support Library Debt, if Applicable			
C. Tax Levy for Non-Excludable Propositions, if Applicable ²			
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable			
E. Total Proposed School Year Tax Levy (A+B+C-D)	98,594,386	99,550,752	0.97 %
F. Permissible Exclusions to the School Tax Levy Limit	1,702,822	2,604,373	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	97,905,363	99,513,104	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	96,891,564	96,946,379	
I. Difference: (G-H); (negative value requires 60.0% voter approval) ²	1,013,799	2,566,725	
Public School Enrollment	3,797	3,720	-2.03 %
Consumer Price Index			4.7 %

¹ Include any prior year reserve for excess tax levy, including interest.

² Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.

³ For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	8,785,289	10,400,000
Assigned Appropriated Fund Balance	2,200,000	1,100,000
Adjusted Unrestricted Fund Balance	5,276,655	5,390,968
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00 %	4.00 %

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year (Limit 200 Characters)**
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Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

Capital	CAPITAL	For the cost of any object or purpose for which bonds may be issued.	1,603,717	1,603,717	Future Districtwide renovations, construction, etc.
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation		For self-insured Workers Compensation and benefits.			
Unemployment Insurance		For reimbursement to the State Unemployment Insurance Fund.			
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service		For proceeds from the sale of district capital assets or improvement, restricted to debt service.			
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			

Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	2,000,000	2,000,000	Future settlement of outstanding claims
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	2,233,666	2,233,666	Future payments of employee benefits due
Retirement Contribution	ERS & TRS	For employer retirement contributions to the State and Local Employees' Retirement System.	500,000	500,000	Future payments to ERS and TRS
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year.			
Single Other Reserve + (add)					

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgt/serv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance:

<http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2022-23. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

Save

Reset

Save & Ready



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only -- not to be filed with NYS Office of Real Property Tax Services)

Date: April 20, 2022

Taxing Jurisdiction: Carmel Central School District

Fiscal Year Beginning: 2022-2023

Total equalized value in taxing jurisdiction: \$ 4,206,047,756

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
10100	Special Dist Use: Other Owner	RPTL 410	2	804,500	0.02
12100	NYS Owned Property	RPTL 404(1)	1	1,118,235	0.03
12350	Public Authority State	RPTL 412	1	1,909,000	0.05
13100	County Owned (Generally)	RPTL 406(1)	68	60,248,284	1.43
13500	Town Owned Property (Generally)	RPTL 406(1)	203	42,495,474	1.01
13510	Town Owned Cemetery	RPTL 446	3	19,600	0
13800	School District Property	RPTL 408	6	31,346,496	0.75
13850	Boces property	RPTL 408	3	1,136,930	0.03
14100	USA - Generally	RPTL 400(1)	6	2,430,646	0.06
21600	Clergy Residence	RPTL 462	2	655,000	0.02
25110	NonProf Orgnzt-Religious	RPTL 420-a	47	219,381,711	5.22
25120	NonProf Orgnzt-Educational	RPTL 420-a	7	30,203,300	0.72
25130	NonProf Orgnzt-Charitable	RPTL 420-a	18	15,752,015	0.37
25210	NonProf Orgnzt-Hospital	RPTL 420-a	5	73,445,490	1.75
25230	NonProf Orgnzt-Moral/Mental Imp	RPTL 420-a	10	7,004,100	0.17
25300	NonProf Corp - Specified Uses	RPTL 420-b	25	9,470,700	0.23
26050	Agricultural Society	RPTL 450	1	167,753	0
26100	Vetrans Organization	RPTL 452	2	878,400	0.02
26250	Historical Society	RPTL 444	3	157,072	0
26400	Volunteer Fire Comp or Dept	RPTL 464(2)	11	9,138,213	0.22
27200	Railroad Wholly Exempt	RPTL 489-d&dd	2	2,039,300	0.05
27350	Cemetery-Private	RPTL 446	16	1,266,703	0.03
41120	Alt. Vet. Ex-War Period -Non-Comb	RPTL 458-a	371	4,451,910	0.11
41124	Alt. Vet. Ex-War Period -Non-Comb	RPTL 458-a	66	792,000	0.02
41130	Alt. Vet. Ex-War Period -Combat	RPTL 458-a	271	5,420,000	0.13
41134	Alt. Vet. Ex-War Period -Combat	RPTL 458-a	28	560,000	0.01
41140	Alt. Vet. Ex-War Period -Disability	RPTL 458-a	144	5,012,839	0.12
41144	Alt. Vet. Ex-War Period -Disability	RPTL 458-a	19	644,685	0.02
41154	Cold War Veterans (10%)	RPTL 458-b	86	688,000	0.02
41160	Cold War Veterans (15%)	RPTL 458-b	4	48,000	0
41170	Cold War Veterans Disabled	RPTL 458-b	1	8,010	0
41174	Cold War Veterans Disabled	RPTL 458-b	8	217,045	0.01
41400	Clergy	RPTL 460	3	4,500	0
41690	Vol Firefighters and Amb	RPTL 466-c,d,e,f,g,h&i	51	153,035	0
41695	Vol Firefighters and Amb	RPTL 466-c,d,e,f,g,h&i	1	3,000	0
41700	Agricultural Building	RPTL 483	1	614,000	0.01
41720	Agricultural Dist.	AG-MKTS L 305	15	3,167,757	0.08
41730	Agricultural Land Not in Ag. Dist.	AG-MKTS L 306	12	2,370,151	0.06
41800	Person Aged 65 yrs or older	RPTL 467	215	25022030	0.59
41805	Person Aged 65 yrs or older	RPTL 467	6	715,940	0.02
41834	Star-Enhanced	RPTL 425	1,040	118,590,210	2.82
41854	Star-Basic 1999-2000	RPTL 425	3,384	157,315,656	3.74
41930	Person W/Disability & LTD Inc	RPTL 459-c	27	2,630,572	0.06
47460	Forestland certif after 8/74	RPTL 480-a	10	1,118,879	0.03
Totals			6205	\$840,617,141.00	20.03

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$5,607.00
(details contained on RP-495-PILOT)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: April 20, 2022

Taxing Jurisdiction: Carmel Central School District

Fiscal Year Beginning: 2022-2023

Total equalized value in taxing jurisdiction: \$ \$4,206,047,756

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
13100	County Owned (generally)	RPTL 406 (1)	1	\$2,190.00
13100	County Owned (generally)	RPTL 406 (1)	1	\$3,417.00
Totals			2	\$5,607.00

Note: Actual PILOT amount to be received in 2022-2023 may differ from estimate based on the variable nature of the agreement.

Form Due May 9, 2022

2022-2023 Salary Threshold =
\$150,000

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2022-2023.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to EMSCMGTS@nysed.gov indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.

Report Estimated Salaries in the Budget for the 2022-2023 School Year

Sections 1608 and 1716 of the Education Law
(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	241,740	60,675	8,200

Please list the district or districts with which you
will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT FOR BUSINESS	198,000	558,906	6,000
3.	ASSISTANT SUPERINTENDENT FOR CURRICULUM	180,000	42,055	6,000
4.	ASSISTANT SUPERINTENDENT FOR PPS & TECHN	191,932	42,088	6,000
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	Title	Salary	Employee Benefits	Other Remuneration
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Other Supervisory and Administrative Employees Scheduled to Receive \$150,000 or More in Salary

71.	DIRECTOR OF INSTRUCTIONAL TECHNOLOGY & CI	178,500
72.	PRINCIPAL	192,727
73.	PRINCIPAL	173,468
74.	PRINCIPAL	167,677
75.	PRINCIPAL	158,077
76.	PRINCIPAL	151,763
77.	TRANSITION SPECIALIST	189,576
78.	ATHLETIC DIRECTOR	159,384
79.	CSE CHAIRPERSON	170,567
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Salary: Administrative Compensation Information
480102 - CARMEL CSD

2021-2022 Claim Year - Page 4
Official - as of 04/25/2022 09:43 AM

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CARMEL CSD - NEW YORK STATE REPORT CARD [2020 - 21]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

Section 1003 School Improvement Funds Data (58.87 kilobytes)

For information on the use of Title I School Improvement funds, see:

- 2020-21 Title I SIG 1003 Basic Planning
- 2020-21 Title I School Improvement Grant 1003 Targeted Support Grant
- 2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement (CSI) Support Grant
- 2020-23 NYSIP-PLC Phase III
- SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing: Potential Target District
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing: Potential Target District
Economically Disadvantaged	Good Standing

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	2,275	229	10.1%
American Indian or Alaska Native	3	—	—
Asian or Native Hawaiian/Other Pacific Islander	42	1	2.4%
Black or African American	67	7	10.4%
Hispanic or Latino	776	122	15.7%
Multiracial	83	10	12%
White	1,304	88	6.7%
English Language Learners	208	54	26%
Students with Disabilities	429	77	17.9%
Economically Disadvantaged	781	154	19.7%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	366	336	91.8%
	5-Year	360	344	95.6%
	6-Year	373	351	94.1%
American Indian or Alaska Native	4-Year	2	—	—
	5-Year	0	—	—
	6-Year	1	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	23	—	—
	5-Year	22	—	—
	6-Year	19	—	—
Black or African American	4-Year	20	—	—
	5-Year	23	—	—
	6-Year	17	—	—
Hispanic or Latino	4-Year	81	71	87.7%
	5-Year	95	87	91.6%
	6-Year	69	64	92.8%
Multiracial	4-Year	11	—	—
	5-Year	11	—	—
	6-Year	11	—	—
White	4-Year	255	237	92.9%
	5-Year	238	232	97.5%
	6-Year	274	260	94.9%
English Language Learners	4-Year	18	—	—
	5-Year	6	—	—
	6-Year	7	—	—
Students with Disabilities	4-Year	60	47	78.3%
	5-Year	46	41	89.1%
	6-Year	63	52	82.5%
Economically Disadvantaged	4-Year	100	84	84%
	5-Year	106	94	88.7%
	6-Year	108	97	89.8%

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	1,415	8	.6%
American Indian or Alaska Native	2	—	—
Asian or Native Hawaiian/Other Pacific Islander	39	0	0%
Black or African American	44	1	2.3%
Hispanic or Latino	389	3	.8%
Multiracial	42	0	0%
White	899	4	.4%
English Language Learners	65	1	1.5%
Students with Disabilities	229	0	0%
Economically Disadvantaged	422	5	1.2%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	34%	31%	26%	8%	24%	40%	29%	8%
Students with Disabilities	73%	18%	7%	1%	61%	30%	7%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	27%	34%	17%	8%	23%	43%	26%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	53%	31%	14%	2%	43%	40%	16%	1%
Hispanic or Latino	45%	32%	19%	4%	33%	45%	19%	2%
White	24%	32%	33%	11%	14%	39%	38%	9%
Multiracial	24%	23%	35%	18%	15%	42%	31%	12%
English Language Learners	78%	17%	4%	*	51%	40%	8%	1%
Economically Disadvantaged	49%	31%	17%	3%	33%	43%	21%	3%

NEW YORK STATE NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30%	38%	28%	4%	34%	32%	22%	11%
Students with Disabilities	58%	31%	10%	1%	72%	22%	5%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	33%	36%	10%	15%	25%	29%	31%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43%	38%	17%	1%	55%	30%	12%	3%
Hispanic or Latino	41%	38%	19%	2%	49%	35%	14%	3%
White	20%	39%	35%	6%	23%	33%	29%	15%
Multiracial	*	*	*	*	*	*	*	*
English Language Learners	83%	16%	1%	*	88%	10%	2%	*
Economically Disadvantaged	40%	38%	20%	2%	47%	32%	16%	5%

*There are not sufficient data for this subgroup.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	89%	89%	84%	85%
Students with Disabilities	87%	87%	92%	95%
English Language Learners	89%	90%	88%	90%

NATIONAL NAEP GRADE 4

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	31%	26%	9%	20%	40%	32%	9%
Students with Disabilities	70%	18%	9%	2%	51%	33%	14%	3%
American Indian or Alaska Native	50%	30%	17%	3%	32%	43%	22%	4%
Asian	18%	25%	35%	22%	7%	23%	41%	29%
Native Hawaiian/Other Pacific Islander	45%	31%	20%	4%	30%	40%	24%	5%
Black or African American	53%	30%	15%	3%	35%	45%	18%	2%
Hispanic or Latino	46%	31%	19%	4%	27%	45%	24%	3%
White	24%	31%	32%	12%	12%	36%	40%	12%
Multiracial	28%	32%	29%	11%	17%	40%	34%	10%
English Language Learners	65%	25%	8%	1%	41%	43%	15%	1%
Economically Disadvantaged	48%	31%	18%	3%	29%	45%	23%	3%

NATIONAL NAEP GRADE 8

	READING				MATH			
SUBGROUP	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28%	39%	29%	4%	32%	35%	23%	10%
Students with Disabilities	64%	27%	8%	1%	68%	23%	7%	2%
American Indian or Alaska Native	40%	41%	19%	1%	48%	37%	13%	3%
Asian	13%	30%	43%	13%	12%	24%	31%	33%
Native Hawaiian/Other Pacific Islander	38%	38%	23%	2%	47%	34%	15%	4%
Black or African American	47%	39%	14%	1%	54%	33%	11%	2%
Hispanic or Latino	38%	40%	20%	1%	43%	37%	16%	3%
White	19%	39%	36%	5%	21%	36%	30%	13%
Multiracial	24%	40%	31%	5%	28%	36%	25%	11%
English Language Learners	73%	24%	3%	*	73%	22%	4%	1%
Economically Disadvantaged	40%	40%	18%	1%	46%	36%	15%	3%

*There are not sufficient data for this subgroup.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	93%	93%	91%	92%
Students with Disabilities	89%	90%	90%	92%
English Language Learners	94%	95%	92%	93%

TOTAL COHORT GRADUATION RATE (2020-21)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

[illegible]

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent Not in Armed Forces	348	320	92%	8	2%	301	86%	11	3%	2	1%	20	6%	0	0%	6	2%
Homeless	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Not Homeless	347	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	348	320	92%	8	2%	301	86%	11	3%	2	1%	20	6%	0	0%	6	2%

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (22.42 megabytes)

CRDC Glossary and Guide

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THIS DOCUMENT WAS CREATED ON: APRIL 22, 2022, 8:09 AM EST



CARMEL CENTRAL SCHOOL DISTRICT

JOHN P. FINK

Assistant Superintendent for Business

Glossary of School Business Terminology

Administrative Budget Component: One of three categories that must be reported by school districts in the component three-part budget. These expenditures include: office and administrative costs; salaries and benefits for certified school administrators who spend 50 percent or more of their time performing supervisory duties; data processing; supplies; legal fees; property insurance; and school board expenses.

Adopted Budget: The budget proposal adopted by the Board of Education and presented to the voters at the Annual Meeting and Budget Vote.

Allowable Tax Levy (ATL): The maximum tax levy permissible under the "Tax Cap" legislation requiring a simple majority (50% +1) voter approval for passage.

Annual Meeting and Budget Vote: The purpose of the Annual Meeting is to conduct the annual election of board of education members and votes involving the budget and expenditures of money, and to authorize the levy of taxes. School districts must hold their vote (Annual Meeting) on the third Tuesday in May.

Appropriated Fund Balance: A portion of a district's total fund balance from the previous fiscal year that is applied as revenue to the following year's budget. This equates to a budgeted loss in revenue which is offset by contingency in the expenditure-side of the budget. It can also be used to reduce the tax levy.

Approved Budget: A budget approved by voters at the Annual Meeting and Budget Vote. If voters do not approve the Board of Education's adopted budget, a district may present the same budget or a revised budget for a re-vote. After two defeated proposals, the Board of Education must adopt a contingency budget.

Assessed Value: The value of a property as determined by the local property assessor, measured in units of assessment (not 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 complete.

Board of Cooperative Educational Services (BOCES): A collaborative group of component school districts in a region that share instructional, administrative, and technology services.

BOCES Aid: State Aid received as a reimbursement for participating in cooperative services, or coser's, related to instructional, administrative, and technology expenditures.

Bond: A long-term debt instrument used to finance construction or other obligations over a specified period of time at a specified interest rate. Terms typically range from 5-30 years, depending on the nature of the construction or other obligation.

Cultivating Opportunities



Bond Anticipation Note (BAN): A short-term debt instrument used to finance construction or other obligations over a specified period of time (less than one year in duration) at a specified interest rate. BANs can be renewed annually for up to 5 years before General Municipal Law requires the issuance of a bond.

Budget: A plan of financial operation which outlines the estimates of proposed expenditures for a fiscal year and the proposed means of financing them.

Budget Calendar: The schedule of key dates that the school district, Board of Education, and administrators follow in preparation, adoption, and administration of the budget.

Building Aid: State Aid provided to offset principal and interest obligations on debt incurred to construct and/or renovate school buildings.

Capital Budget Component: One of three categories that must be reported by school districts in the component three-part budget. These expenditures include: all transportation capital, debt service, and lease expenditures; legal judgments and settled claims; custodial costs and all facility costs, including service contracts, supplies, utilities, maintenance, repairs, construction, renovation, debt and leasing costs.

Capital Fund: The fund used to account for capital improvement and acquisitions. Capital projects are budgeted on an individual project basis since legal and contractual requirements will vary from one project to another. The initiation and implementation of a capital project generally requires voter authorization of the funding which may take the form of either obligations (debt) or interfund transfer (fund balance).

Consumer Price Index (CPI): An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period. It can be used as a factor in calculating the Allowable Tax Levy ("Tax Cap"), which stipulates 2% or the change in CPI, whichever is less.

Contingent Budget: Under NYS law, school boards can submit a budget to voters a maximum of two times. If the proposed budget is defeated twice, the Board of Education must adopt a contingency budget which places a cap on new spending. Under a contingent budget, the tax levy is limited to a 0% increase from the prior year. Items exempt from a contingent budget include: tax certiorari settlements, debt service (mortgage payments), and costs associated with ensuring the health and safety of students, staff, and property.

Contractual Services: agreements with outside organizations for providing instructional, administrative, maintenance, financial, and other services.

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.

Employee Benefits: Amounts paid by the district on behalf of employees, subject to provisions of collective bargaining agreements and the Constitution of the State of New York. These amounts are not included in the gross salary. They are fringe benefits, and while not paid directly to an employee, are part of the total cost of the employee. Employee benefits include the district cost for health insurance premiums, dental insurance, life and disability insurance, Medicare, pensions, social security, and other fringe benefits.

Employee Benefits Accrued Liability Reserve: The purpose of this account is to reserve funds for the payment of any accrued employee benefit (ie: unused sick and/or personal days) due an employee upon termination of the employee's service. This reserve fund may be established by a majority vote of the board of education and is

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funded by budgetary appropriations and such other reserves and funds that may be legally appropriated (General Municipal Law, §6-p).

Employee Retirement System (ERS): The State-operated pension systems eligible for participation among non-certificated staff (ie: bus drivers, cleaners, aides, office staff, etc.). ERS operates on an April 1 to March 31 plan year, consistent with the State's fiscal year.

Encumbrance Reserve: This reserve allows a school district to pay for items ordered in the current fiscal year, but not yet received until the subsequent year, using funds budgeted in the current fiscal year without affecting the subsequent year's budget.

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.

Equipment: Assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year.

Every Student Succeeds Act (ESSA) Grant: Federal grant program to supplement professional learning and improve student performance among high-need students.

Excess Cost Aid: State Aid provided to offset expenditures incurred in providing instruction to students with disabilities.

Expenditure: Payment of cash or transfer of property or services for the purpose of acquiring an asset or service.

Federal Insurance Contribution Act (FICA): The application of Social Security tax (6.2% [subject to income ceilings]) and Medicare tax (1.45%) on employee salaries.

Fiscal Year: The accounting period on which a budget is based. The New York State government operates on an April 1 to March 31 fiscal year. All school districts in New York State operate on a July 1 to June 30 fiscal year.

Foundation Aid: State Aid provided to offset expenditures incurred in providing a Free Appropriate Public Education. Foundation Aid represents the largest component of total State Aid provided to school districts.

Full-Time Equivalent (FTE): A unit of measure which is equal to one full-time annualized position. An employee assigned to work 80% of the time would have an FTE of 0.8.

Fund Balance: A fund balance is created when a school district has money left over at the end of its fiscal year from either under-spending the expenditure budget and/or receiving additional revenue above the revenue budget. Part of the fund balance (appropriated fund balance) may be applied as a budgeted loss in revenue in the following year's budget. A portion may also be set aside (unreserved/unappropriated fund balance) to pay for emergencies or other unforeseen expenses. Under NYS law, the amount unreserved/unappropriated may not exceed 4% of the following year's budget.

General Fund: The major operating fund of a school district. It receives all income not specified for a particular program or activity and not specified by law to be deposited in another fund. The annual spending plan must be approved by voters at the Annual Meeting and Budget Vote.

Homestead: residential properties within the tax base.

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Individuals with Disabilities Education Act (IDEA) Grant: Federal grant program to supplement programs for students with disabilities.

Non-Homestead: commercial properties within the tax base.

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.

Program Budget Component: One of three categories that must be reported by school districts in the component three-part budget. These expenditures include: salaries and benefits of teachers and supervisors who spend the majority of their time teaching; instructional costs such as supplies, equipment, contractual costs, and textbooks; also transportation operating costs.

Proposed Budget: The spending plan developed by school administrators prior to adoption by the Board of Education. School districts are required by New York State to show their proposed budgets in three component categories: administrative, program, and capital.

Retirement Systems Contribution Reserve: The purpose of this account is to fund employer retirement contributions i.e., any portion of the amount(s) payable by an eligible school district to the New York State and Local Employees' Retirement System (ERS), pursuant to Sections 17 or 317 of the Retirement and Social Security Law. A referendum is not required either to create or expend moneys from the reserve. Teachers' Retirement System (TRS) contributions are not eligible to be reserved.

Revenue: Sources of income financing the operation of the school district.

Rollover Budget: a budget projection which accounts for the same staffing and programs as the current year, adjusted for required contractual increases in salaries and other mandated expenditures.

Salaries: The total amount paid to an individual, before deductions, for services rendered while on the payroll of a school district.

School Lunch Fund: The fund used to account for revenues and expenditures in connection with the school district's food service program. The estimated expenditures must balance with the estimated revenues, interfund transfers, if any, and fund balance.

School Tax Relief (STAR) Program: A State program which provides an exemption for school taxes paid for all owner-occupied, primary residences, subject to income limitations. An enhanced exemption is provided to senior citizens, subject to income limitations.

Special Aid Fund: The fund used to account for revenues and expenditures in connection with Federal and State funded grants operated by the school district. Budgets are determined when specific grants are awarded by the funding agency. The board of education should approve each program/grant budget and should appropriate the funds by resolution. For grants which extend beyond June 30, budgets may be re-established in the next fiscal year without additional board of education approval.

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

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that deadline. Nevertheless, school districts must estimate State Aid and present their budgets to voters by the third Tuesday in May.

State Education Department (SED): The New York administration department that oversees public elementary and secondary education.

Supplies: Consumable materials used in the operation of the school district including food, textbooks, paper, pencils, office supplies, custodial supplies, material used in maintenance activities and computer software.

Tax Base: The combined assessed value of all properties within a school district's boundaries subject to levying the necessary taxes to fund annual operations.

Tax Base Growth Factor: is derived using a "quantity change factor," which is calculated by the NYS Department of Taxation and Finance. It measures brick & mortar construction and/or significant additions to existing properties, which increase the size of the tax base.

"Tax Cap": See Allowable Tax Levy (ATL).

Tax Certiorari: The legal process by which a property owner can challenge the assessed value assigned to a property in attempt to reduce the property's assessment and real estate taxes.

Tax Certiorari Reserve: Chapter 588 of the Laws of 1988 amended Section 3651 of the Education Law to permit the establishment of a reserve fund for tax certiorari and to expend from the fund without voter approval of the qualified voters of the school district. This reserve is used to pay consent judgments on tax refunds dating back up to four years prior.

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.

Tax Rate: The amount of tax paid for each increment (usually \$1,000) of assessed value of property.

Teachers' Retirement System (TRS): The State-operated pension systems eligible for participation among certificated staff (ie: teaching assistants, teachers, and administrators). TRS operates on a July 1 to June 30 plan year, consistent with the school district's fiscal year.

Transportation Aid: State Aid provided to offset expenditures incurred in providing transportation services to students. Additional transportation aid is received when purchasing transportation capital equipment, such as vehicles or garage equipment.

Unemployment Benefits Reserve: This reserve fund is used to pay the cost of reimbursement to the State Unemployment Insurance Fund for payments made to claimants where the school district or BOCES has elected to use the benefit reimbursement method, in lieu of contributions under Article 18 of the Labor Law. The reserve may be established by board action and is funded by budgetary appropriations or funds from other reserves.

Unreserved/Unappropriated Fund Balance: A school district is permitted to retain up to 4% of its total fund balance unreserved and unappropriated. These funds are available for emergency repairs and other unforeseen occurrences.

