

2022-2023 Carmel CSD Budget

JANUARY 18, 2022

CRITICAL THINKING | COLLABORATION | COMMUNICATION | CITIZENSHIP | CREATIVITY | COMPASSION



Carmel Central Schools Mission & 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.



22-23 Carmel CSD 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

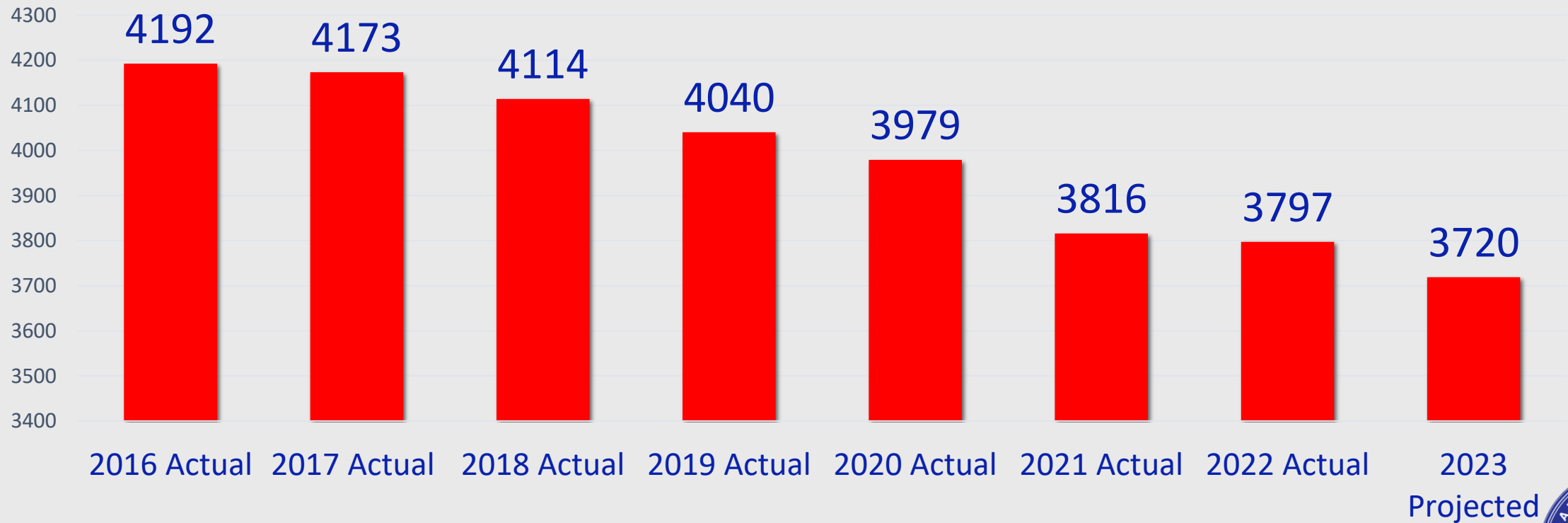
March 8, 2022	Budget Discussion and Presentation at Board of Education Meeting
March 22, 2022	Budget Discussion and Presentation at Board of Education Meeting
March 29, 2022	Budget Forum for community
April 5, 2022	Budget Discussion and Presentation at Board of Education Meeting
April 19, 2022	Final 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

District Enrollment

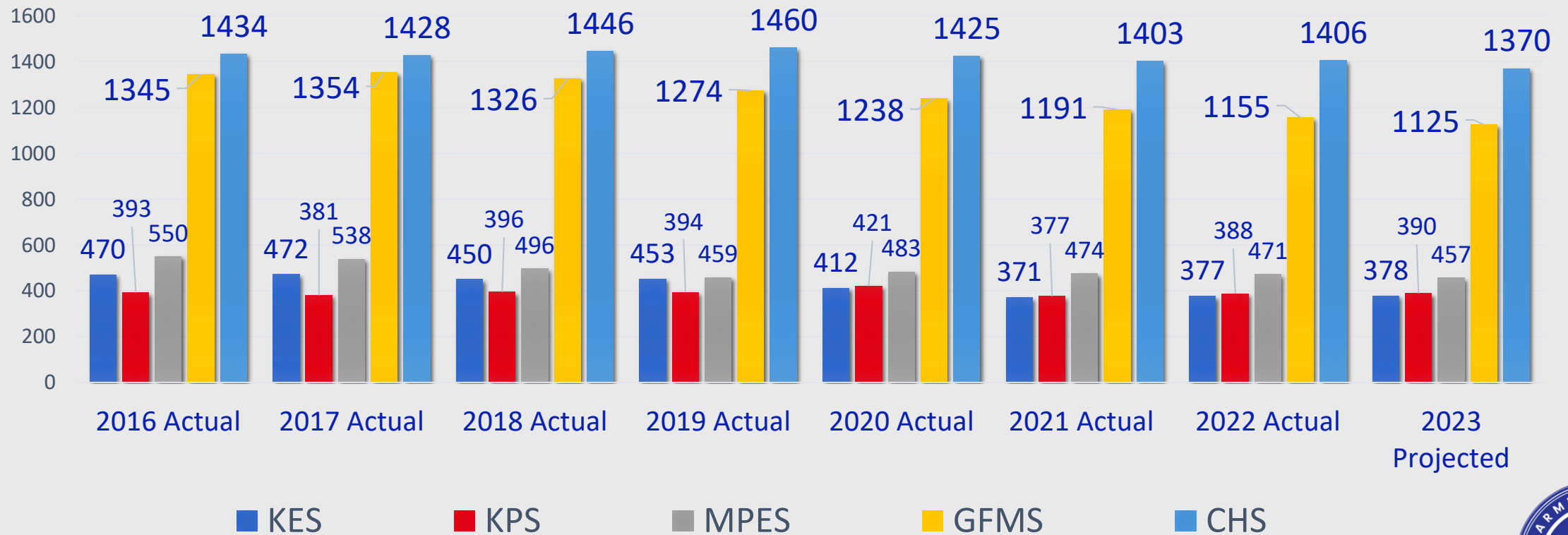
Carmel Central School District
Enrollment 2016 - 2023



Carmel Central School District

Enrollment by Building

Carmel Central School District
Enrollment by Building 2016 - 2023



Carmel Central School District

Budget Challenges for 2021-2022

- Property Tax Levy Cap Legislation
- State Aid Questions
 - COVID/Federal Aid
 - Foundation Aid Reduction
 - 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 & 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	\$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 a similar appropriation 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

Use and Impact of Fund Balance

- Can be used as an additional source of revenue
- Can also create a hole in succeeding revenue budget if not available again
- Must be managed very carefully



Carmel Central School District

Illustration-Use of Fund Balance

	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Appropriations (Based on an average 1.74% increase)	\$131,916,386	\$134,214,369	\$136,552,384	\$138,931,126
Revenue	<u>2021/22</u>	<u>2022/23</u>	<u>2023/24</u>	<u>2024/25</u>
Property Tax (Based on an average 2.0% increase)	\$98,594,386	\$100,566,274	\$102,577,599	\$104,629,151
State Aid (Based on an average 1.0% increase)	\$29,275,000	\$29,567,750	\$29,863,428	\$30,162,062
Other Revenue	\$1,847,000	\$1,847,000	\$1,847,000	\$1,847,000
Fund Balance	\$2,200,000	\$2,200,000	\$2,200,000	\$1,500,000
	\$131,916,386	\$134,181,024	\$136,488,027	\$138,138,213
Shortfall		\$33,345	\$64,357	\$792,913



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

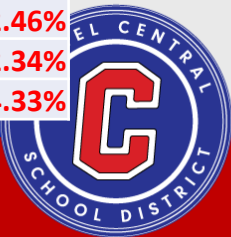
Town Share of Levy / Town Assessed Value X 1000 = Town Tax Rate



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

Tax Exempt Properties

2021 -2022 Tax Exempt Properties

- Total Properties = 7,337
- Total Equalized Value = \$888,223,198
- Examples
 - Religious: 49 = \$217,000,947
 - STAR Enhanced: 1,150 = \$121,976,607
 - STAR Basic = 4,209 = \$192,414,133



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

Vote statistics

Location *Based on zip codes	Registered Voters	May 18 votes	May 18 absentee votes	May 18 % Absentee Votes	June 15 Votes	June 15 Absentee Votes	June 15 % Absentee Votes
Brewster	137	13	0	0%	14	1	7%
Carmel	14590	1731	119	7%	2244	101	5%
Holmes	819	129	7	5%	145	6	4%
Hopewell Junction	154	5	3	60%	7	0	0%
Mahopac	171	19	1	5%	24	0	0%
Patterson	2533	300	19	6%	431	18	4%
Putnam Valley	114	3	0	0%	7	1	14%
Stormville	1508	278	19	7%	284	8	3%

Polling Location	Registered Voters	May 18 votes	May 18 absentee votes	May 18 % Absentee Votes	June 15 Votes	June 15 Absentee Votes	June 15 % Absentee Votes
Kent Elementary School	11511	1473	88	6%	1811	73	4%
Carmel High School	5083	595	38	6%	791	35	4%
Administrative Offices	3596	410	27	7%	554	28	5%



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%

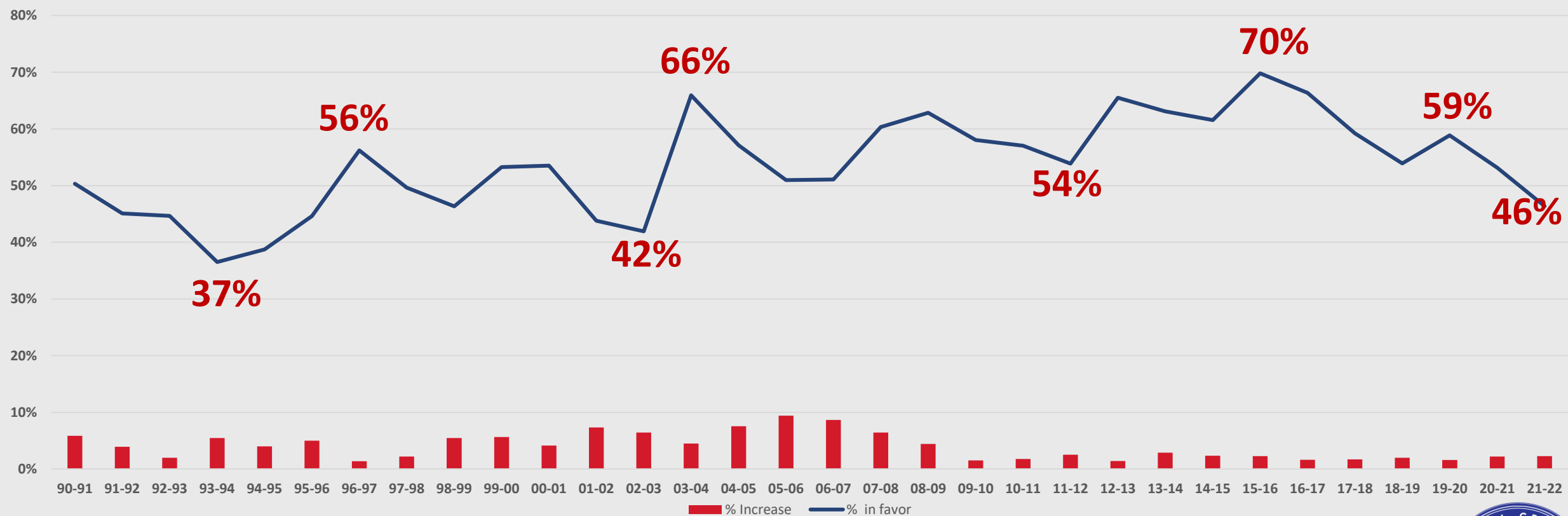
The average % in favor on all successful budget votes is 58%



Carmel Central School District

Vote statistics

1990-2021 Carmel Budget Votes



Next meeting
information

Tax levy limit (Tax Cap)

District comparison of homes vs. industry

Debt service