

# 2022-2023 Carmel CSD Budget

FEBRUARY 15, 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

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**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

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<b>March 8, 2022</b>	<b>Budget Discussion and Presentation at Board of Education Meeting</b>
<b>March 22, 2022</b>	<b>Budget Discussion and Presentation at Board of Education Meeting</b>
<b>March 29, 2022</b>	<b>Budget Forum for community</b>
<b>April 5, 2022</b>	<b>Budget Discussion and Presentation at Board of Education Meeting</b>
<b>April 19, 2022</b>	<b>Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card at Board of Education Meeting</b>
<b>May 3, 2022</b>	<b>Budget Hearing – budget statement and required attachments available 7 days prior to the budget hearing</b>



# Carmel Central School District

## Revenue Sources

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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

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)	-	\$2,366,842	
Resulting Adjusted Prior Year Tax Levy		\$96,903,344	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		\$98,841,411	
Minus Anticipated Coming Year Pilot Payments	-	\$5,607	
		\$98,835,804	
Plus Available Carryover, if any	+	\$0	
Resulting Tax Levy Limit Reportable to Comptroller		\$98,835,804	
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		\$101,440,177	2.89%



# Carmel Central School District

## Revenue Sources – Max Tax Levy with No Fund Balance

	Adopted 2021-2022	Proposed 2022-2023	Change	% Change	% of 2022 Budget	% of 2023 Budget
Local Property Tax	\$ 98,594,386	\$ 101,440,177	\$ 2,845,791	2.89%	74.74%	74.85%
NY State Aid	\$ 29,275,000	\$ 32,353,617	\$ 3,078,617	10.52%	22.19%	23.87%
Fund Balance	\$ 2,200,000	\$ -	\$ (2,200,000)	-100.00%	1.67%	0.00%
Miscellaneous	\$ 1,847,000	\$ 1,726,846	\$ (120,154)	-6.51%	1.40%	1.27%
<b>Total</b>	<b>\$ 131,916,386</b>	<b>\$ 135,520,640</b>	<b>\$ 3,604,254</b>	<b>2.73%</b>	<b>100.00%</b>	<b>100.00%</b>



# Carmel Central School District

## Revenue Sources 2022-2023 – Max Tax Levy with No Fund Balance



**Local Property  
Tax**  
**\$101,440,177**

**NY State Aid**  
**\$32,353,617**

**Miscellaneous**  
**\$1,726,846**



# 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 1<sup>st</sup>; 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.

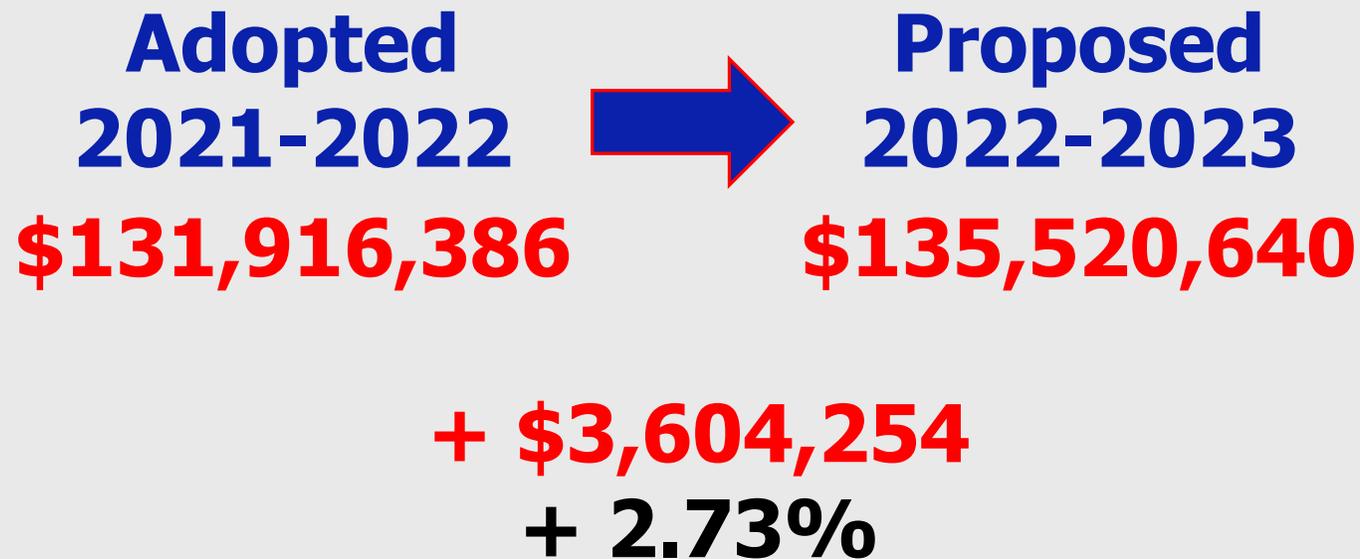
New York State AID	
Foundation Aid	\$ 21,477,143
BOCES Aid	\$ 1,826,514
High-Cost Excess	\$ 438,000
Private Excess	\$ 430,000
Hardware	\$ 53,794
Software/Library/Textbook	\$ 322,189
Transportation	\$ 4,100,000
Building	\$ 1,876,150
High Tax	\$ 1,733,245
Sup. Pub Excess	\$ 96,582
	\$ 32,353,617



# Carmel Central School District

## Preliminary Revenue Budget – Max Tax Levy with No Fund Balance

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# 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	\$ 356,269	\$ 3,983	1.13%	0.27%	0.26%
1300 Finance	\$ 1,493,978	\$ 1,464,632	\$ (29,346)	-1.96%	1.13%	1.07%
1400 Staff	\$ 618,605	\$ 780,023	\$ 161,418	26.09%	0.47%	0.57%
1600 Central Services	\$ 8,367,625	\$ 9,047,937	\$ 680,312	8.13%	6.34%	6.61%
1900 Special Items	\$ 1,483,178	\$ 1,527,419	\$ 44,241	2.98%	1.12%	1.12%
1999 General Support Total	\$ 12,360,272	\$ 13,226,880	\$ 866,608	7.01%	9.37%	9.67%



# 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	\$ 3,170,493	\$ 172,669	5.76%	2.27%	2.32%
2100 Teaching-Regular School	\$ 39,785,296	\$ 39,782,862	\$ (2,434)	-0.01%	30.16%	29.08%
2200 Special Apportionment Programs	\$ 18,774,901	\$ 19,804,560	\$ 1,029,659	5.48%	14.23%	14.48%
2330 Special School	\$ 62,840	\$ 67,300	\$ 4,460	7.10%	0.05%	0.05%
2600 Instructional Media	\$ 1,734,041	\$ 2,059,061	\$ 325,020	18.74%	1.31%	1.51%
2800 Pupil Personnel	\$ 6,551,277	\$ 7,007,056	\$ 455,779	6.96%	4.97%	5.12%
2850 Pupil Activities	\$ 1,174,806	\$ 1,228,035	\$ 53,229	4.53%	0.89%	0.90%
2999 Instructional Total	\$ 71,080,985	\$ 73,119,367	\$ 2,038,382	2.87%	53.88%	53.45%



# 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	\$ 6,561,160	\$ 794,573	13.78%	4.37%	4.80%
7000 Community Programs	\$ 365,200	\$ 365,000	\$ (200)	-0.05%	0.28%	0.27%
9000 Employee Benefits	\$ 37,452,856	\$ 38,649,734	\$ 1,196,878	3.20%	28.39%	28.25%
9700 Debt Service	\$ 4,890,486	\$ 4,880,232	\$ (10,254)	-0.21%	3.71%	3.57%
9900 Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
9999 Undistributed Total	\$ 42,343,342	\$ 43,529,966	\$ 1,186,624	2.80%	32.10%	31.82%



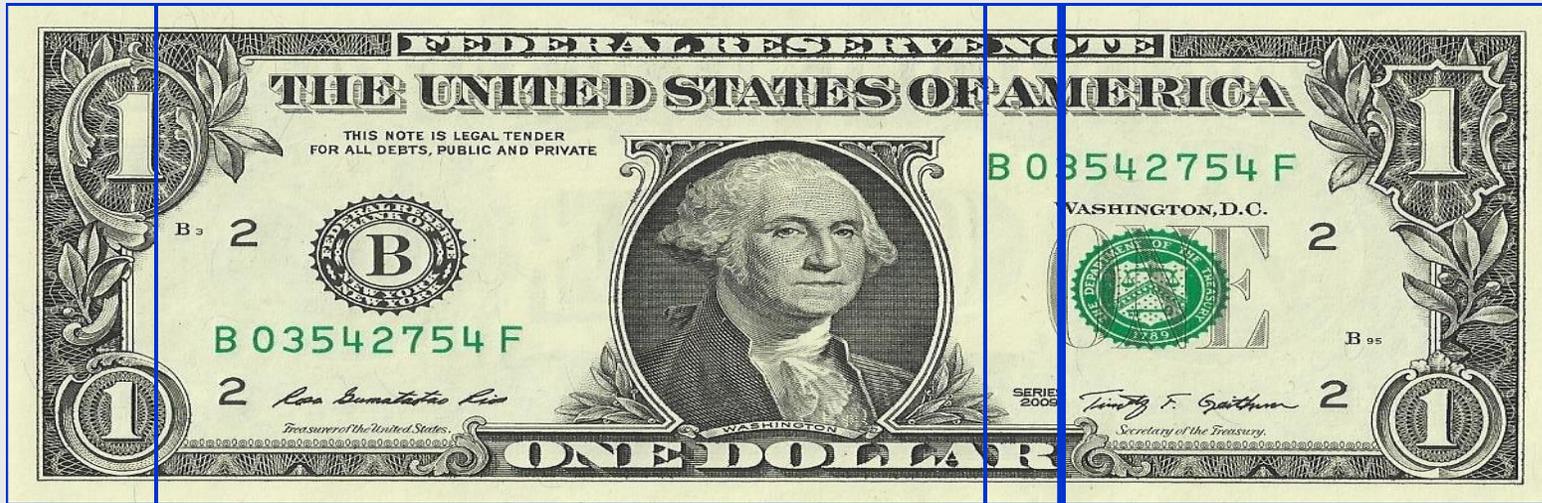
# Carmel Central School District

## 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	\$ 13,226,880	\$ 866,608	7.01%	9.37%	9.67%
Instructional Total	\$ 71,080,985	\$ 73,119,367	\$ 2,038,382	2.87%	53.88%	53.45%
Pupil Transportation	\$ 5,766,587	\$ 6,561,160	\$ 794,573	13.78%	4.37%	4.80%
Community Programs	\$ 365,200	\$ 365,000	\$ (200)	-0.05%	0.28%	0.27%
Benefits/Debt/Transfers	\$ 42,343,342	\$ 43,529,966	\$ 1,186,624	2.80%	32.10%	31.82%
<b>Total</b>	<b>\$ 131,916,386</b>	<b>\$ 136,802,373</b>	<b>\$ 4,885,987</b>	<b>3.70%</b>	<b>100.00%</b>	<b>100.00%</b>



# Carmel Central School District Proposed Expenditures – All Categories



General Support  
\$13,226,880

Instructional  
Support  
\$73,119,367

Pupil Transportation  
\$6,561,160

Community  
Programs  
\$365,000

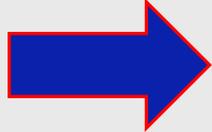
Benefits/Debt/Transfers  
\$43,529,966



# Carmel Central School District

## Expenditures – Budget 2022 - 2023

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<b>Adopted 2021-2022</b>		<b>Proposed 2022-2023</b>
<b>\$131,916,386</b>		<b>\$136,802,373</b>
		<b>+ \$4,885,987</b>
		<b>+ 3.70%</b>



# Carmel Central School District

## Initial Draft Budget – Max Tax Levy with No Fund Balance

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### With No Change to Governor's Proposal

Maximum Allowable Revenue

**\$135,520,640**

District Proposed Expenditures

**\$136,802,373**

**(\$1,281,733)**

Gap between proposed expenditure  
and revenue.



# Carmel Central School District

## Proposed Budget Considerations

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- Tax Levy assumption of the maximum allowable at **2.89%** increase with no fund balance
- 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%**
- Wish list items from budget presentations ***not included***



# Carmel Central School District

## Wish List Items with Costs – Not Included in Draft Budget

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

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

**Total wish = \$1,206,553**



# Carmel Central School District

## Tax Levy Options – No Fund Balance

Option A	
NYS AID	\$ 32,353,617
Tax Levy Max - 2.89%	\$ 101,440,177
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 135,520,640
Revenue/Expenditure Gap	\$ 1,281,733

Option B	
NYS AID	\$ 32,353,617
Tax Levy - 2.00%	\$ 100,566,274
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 134,646,737
Revenue/Expenditure Gap	\$ 2,155,636

Option C	
NYS AID	\$ 32,353,617
Tax Levy - 1.50%	\$ 100,073,302
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 134,153,765
Revenue/Expenditure Gap	\$ 2,648,608

Option D	
NYS AID	\$ 32,353,617
Tax Levy - 1.00%	\$ 99,580,330
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 133,660,793
Revenue/Expenditure Gap	\$ 3,141,580

Option E	
NYS AID	\$ 32,353,617
Tax Levy - 0.50%	\$ 99,087,358
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 133,167,821
Revenue/Expenditure Gap	\$ 3,634,552

Option F	
NYS AID	\$ 32,353,617
Tax Levy Min - 0.00%	\$ 98,594,386
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 132,674,849
Revenue/Expenditure Gap	\$ 4,127,524



# Carmel Central School District

## Contingency Budget

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### 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 is eliminated (effect on tax cap calculation going forward)
  - 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)



Next Meeting  
Information

