

2022-2023 Carmel CSD Budget

APRIL 19, 2022

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



Carmel Central School District

Mission and Vision

Mission:

The Carmel Central School District educates the whole student through partnerships to become lifelong learners in an ever-changing world.

Vision:

We embrace individuality, provide opportunities for students to discover and pursue their passions and ignite a desire to learn.



Carmel Central School District

2021-2022 Budget Priorities

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

ENL Programming

Interventions & supports for struggling learners

Electives and advanced course offerings

Instructional Technology

Special Education programming

Mental Health Supports

Class Size

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

Bus replacement plan

Maintenance equipment replacement plan

Technology replacement plan



Carmel Central School District

Budget Timeline

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



Carmel Central School District

Budget *Process*

ADOPTION



Carmel Central School District

Initial Draft Budget – Max Tax Levy with No Fund Balance

With No Change to Governor's Proposal

Maximum Allowable Revenue

\$136,240,912

District Proposed Expenditures

\$136,802,373

\$561,461

Gap between proposed expenditure
and revenue.

All Aid numbers based on final state run.



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 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

Tax Levy Options – Fund Balance of \$1.1 million

All Aid numbers based on final state run.

Option C – 1.50% Tax Levy	
NYS AID	\$ 32,396,589
Tax Levy – 1.50%	\$ 100,073,302
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 135,296,737
Revenue/Expenditure Gap	\$ 1,505,636

1.3% Tax Levy Option	
NYS AID	\$ 32,396,589
Tax Levy - 1.30%	\$ 99,876,113
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 135,099,548
Revenue/Expenditure Gap	\$ 1,702,825

Option D – 1.00% Tax Levy	
NYS AID	\$ 32,396,589
Tax Levy – 1.00%	\$ 99,580,330
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 134,803,765
Revenue/Expenditure Gap	\$ 1,998,608



Carmel Central School District

Tax Levy Options – Fund Balance of \$1.1 million

All Aid numbers based on final state run.

Option – 0.97% Tax Levy	
NYS AID	\$ 32,396,589
Tax Levy - 0.97%	\$ 99,550,752
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 134,774,187
Revenue/Expenditure Gap	\$ 2,028,186

Option F – 0% Tax Levy	
NYS AID	\$ 32,396,589
Tax Levy Min	\$ 98,594,386
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 133,817,821
Revenue/Expenditure Gap	\$ 2,984,552



Carmel Central School District

Potential Reductions – Option C – 1.50% Tax Levy

All Aid
numbers
based on final
state run.

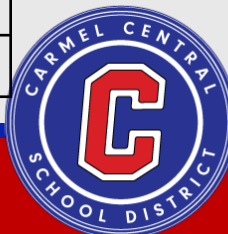
\$1.1 Fund balance

Necessary reductions totaling **\$1,505,636**

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
20% on supplies	\$ -
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4.0 FTEs	\$ 560,000
Elementary- 1.0 FTEs	\$ 140,000
High School electives 1.0 FTEs	\$ 140,000
TOTAL	\$1,567,000

Staff Reductions

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



Carmel Central School District

Potential Reductions –1.30% Tax Levy

All Aid
numbers
based on final
state run.

\$1.1 Fund balance

Necessary reductions totaling **\$1,702,825**

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
Supplies	\$ -
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4.0 FTEs	\$ 560,000
Elementary- 3.0 FTEs	\$ 420,000
TOTAL	\$1,707,000

Staff Reductions

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



Carmel Central School District

Potential Reductions – Option D – 1.00% Tax Levy

All Aid
numbers
based on final
state run.

\$1.1 Fund balance

Necessary reductions totaling \$1,998,608

Area to reduce	
Breakage with salary/retirements	\$ 600,000
Continuing education	\$ 67,000
Interscholastic Athletics	\$ -
Clubs and activities	\$ -
Supplies	\$ 12,000
Transportation	\$ 30,000
Buildings and grounds	\$ 30,000
Middle School- 4.0 FTEs	\$ 560,000
Elementary- 3.0 FTEs	\$ 420,000
High School electives 2.0 FTEs	\$ 280,000
TOTAL	\$1,999,000

Staff Reductions

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



Carmel Central School District

Potential Reductions – 0.97% Tax Levy

All Aid
numbers
based on final
state run.

\$1.1 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

Revenue Sources

All Aid
numbers
based on final
state run.

	Adopted 2021-2022	2022-2023 at 1% Tax Levy	Change
Local Property Tax	\$ 98,594,386	\$ 99,580,330	\$ 985,994
NY State Aid	\$ 29,275,000	\$ 32,396,589	\$ 3,121,589
Fund Balance	\$ 2,200,000	\$ 1,100,000	\$ (1,100,000)
Miscellaneous	\$ 1,847,000	\$ 1,726,846	\$ (120,154)
Total	\$ 131,916,386	\$ 134,803,765	\$ 2,887,379



Carmel Central School District

Proposed Expenditures – General Support

	Adopted 2021-2022	2022-2023 at 1% Tax Levy	Change
1000 Board of Education	\$ 44,600	\$ 50,600	\$ 6,000
1200 Central Administration	\$ 352,286	\$ 349,220	\$ (3,066)
1300 Finance	\$ 1,493,978	\$ 1,444,822	\$ (49,156)
1400 Staff	\$ 618,605	\$ 761,277	\$ 142,672
1600 Central Services	\$ 8,367,625	\$ 8,986,937	\$ 619,312
1900 Special Items	\$ 1,483,178	\$ 1,527,419	\$ 44,241
1999 General Support Total	\$ 12,360,272	\$ 13,120,275	\$ 760,003



Carmel Central School District

Proposed Expenditures – Instructional Support

	Adopted 2021-2022	2022-2023 at 1% Tax Levy	Change
2000 Admin & Improvements	\$ 2,997,824	\$ 3,163,167	\$ 165,343
2100 Teaching-Regular School	\$ 39,785,296	\$ 38,229,985	\$ (1,555,311)
2200 Special Apportionment Programs	\$ 18,774,901	\$ 19,981,528	\$ 1,206,627
2330 Special School	\$ 62,840	\$ -	\$ (62,840)
2600 Instructional Media	\$ 1,734,041	\$ 2,042,317	\$ 308,276
2800 Pupil Personnel	\$ 6,551,277	\$ 6,915,909	\$ 364,632
2850 Pupil Activities	\$ 1,174,806	\$ 1,194,535	\$ 19,729
2999 Instructional Total	\$ 71,080,985	\$ 71,527,441	\$ 446,456



Carmel Central School District

Proposed Expenditures – Undistributed Support

	Adopted 2021-2022	2022-2023 at 1% Tax Levy	Change
5000 Transportation	\$ 5,766,587	\$ 6,514,660	\$ 748,073
7000 Community Programs	\$ 365,200	\$ 365,000	\$ (200)
9000 Employee Benefits	\$ 37,452,856	\$ 38,396,157	\$ 943,301
9700 Debt Service	\$ 4,890,486	\$ 4,880,232	\$ (10,254)
9900 Transfers	\$ -	\$ -	\$ -
9999 Undistributed Total	\$ 42,343,342	\$ 43,276,389	\$ 933,047



Carmel Central School District

Proposed Expenditures – All Categories

	Adopted 2021-2022	2022-2023 at 1% Tax Levy	Change
General Support	\$ 12,360,272	\$ 13,120,275	\$ 760,003
Instructional Total	\$ 71,080,985	\$ 71,527,441	\$ 446,456
Pupil Transportation	\$ 5,766,587	\$ 6,514,660	\$ 748,073
Community Programs	\$ 365,200	\$ 365,000	\$ (200)
Benefits/Debt/Transfers	\$ 42,343,342	\$ 43,276,389	\$ 933,047
Total	\$ 131,916,386	\$ 134,803,765	\$ 2,887,379



Carmel Central School District

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

Tax Levy 1.5% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$1,505,636								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.85363481	\$ 9,049		25.47137789	\$8,915	\$ 134	1.50%	\$ 11.15
KENT	28.55159044	\$ 9,993		28.12944154	\$9,845	\$ 148	1.50%	\$ 12.31
PATTERSON	25.86006135	\$ 9,051		25.47780471	\$8,917	\$ 134	1.50%	\$ 11.15
PUT. VALLEY	25.83407606	\$ 9,042		25.45182023	\$8,908	\$ 134	1.50%	\$ 11.15
SOUTHEAST	25.86597408	\$ 9,053		25.48371825	\$8,919	\$ 134	1.50%	\$ 11.15
E. FISHKILL	25.85132371	\$ 9,048		25.46906789	\$8,914	\$ 134	1.50%	\$ 11.15

Assumptions:

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



Carmel Central School District

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

Tax Levy 1.30% - Fund Balance = \$1,100,000 - Revenue/Expenditure Gap = \$1,702,825								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.80266717	\$ 9,031		25.47137789	\$8,915	\$ 116	1.30%	\$ 9.66
KENT	28.49530386	\$ 9,973		28.12944154	\$9,845	\$ 128	1.30%	\$ 10.67
PATTERSON	25.80909375	\$ 9,033		25.47780471	\$8,917	\$ 116	1.30%	\$ 9.66
PUT. VALLEY	25.78310857	\$ 9,024		25.45182023	\$8,908	\$ 116	1.30%	\$ 9.66
SOUTHEAST	25.81500658	\$ 9,035		25.48371825	\$8,919	\$ 116	1.30%	\$ 9.66
E. FISHKILL	25.80035622	\$ 9,030		25.46906789	\$8,914	\$ 116	1.30%	\$ 9.66

Assumptions:

1. Tax levy at 1.30%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

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

Tax Levy 1.0% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$1,998,608								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.72621583	\$ 9,004		25.47137789	\$8,915	\$ 89	1.00%	\$ 7.43
KENT	28.41087414	\$ 9,944		28.12944154	\$9,845	\$ 99	1.00%	\$ 8.21
PATTERSON	25.73264247	\$ 9,006		25.47780471	\$8,917	\$ 89	1.00%	\$ 7.43
PUT. VALLEY	25.70665745	\$ 8,997		25.45182023	\$8,908	\$ 89	1.00%	\$ 7.43
SOUTHEAST	25.73855547	\$ 9,008		25.48371825	\$8,919	\$ 89	1.00%	\$ 7.43
E. FISHKILL	25.7239051	\$ 9,003		25.46906789	\$8,914	\$ 89	1.00%	\$ 7.43

Assumptions:

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



Carmel Central School District

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

Tax Levy 0.97% - 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

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

Tax Levy 0.0% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$2,984,552								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.47137789	\$ 8,915		25.47137789	\$8,915	\$ -	0.00%	\$ -
KENT	28.12944154	\$ 9,845		28.12944154	\$9,845	\$ -	0.00%	\$ -
PATTERSON	25.47780471	\$ 8,917		25.47780471	\$8,917	\$ -	0.00%	\$ -
PUT. VALLEY	25.45182023	\$ 8,908		25.45182023	\$8,908	\$ -	0.00%	\$ -
SOUTHEAST	25.48371825	\$ 8,919		25.48371825	\$8,919	\$ -	0.00%	\$ -
E. FISHKILL	25.46906789	\$ 8,914		25.46906789	\$8,914	\$ -	0.00%	\$ -

Assumptions:

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



Carmel Central School District

Transportation Purchase/Lease Information

	10-Year Small Vehicle Purchase Program						5-Year Big Bus Lease				
	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Big Buses	16	12	12	12	12	16	12	12	12	12	16
Small Buses	4	4	5	5	5	5	5	5	5	4	5
Suburbans	2	1	2		2		2		2		2
Big Bus Lease	\$ 384,000	\$ 288,000	\$ 288,000	\$ 300,000	\$ 300,000	\$ 416,000	\$ 312,000	\$ 312,000	\$ 324,000	\$ 324,000	\$ 432,000
Small Bus Cost	\$ 248,000	\$ 248,000	\$ 320,000	\$ 325,000	\$ 330,000	\$ 335,000	\$ 340,000	\$ 345,000	\$ 350,000	\$ 285,000	\$ 355,000
Suburban Cost	\$ 104,000	\$ 54,000	\$ 110,000		\$ 115,000		\$ 120,000		\$ 120,000		\$ 125,000
Total Cost	\$ 736,000	\$ 590,000	\$ 718,000	\$ 625,000	\$ 745,000	\$ 751,000	\$ 772,000	\$ 657,000	\$ 794,000	\$ 609,000	\$ 912,000



Carmel Central School District

Transportation Purchase/Lease Information

10-Year Small Vehicle Purchase Program

5-Year Big Bus Lease

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



Carmel Central School District

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





DECISION

Next Meeting Information

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

May 3, 2022 Budget Hearing – budget statement and required attachments available 7 days prior to the budget hearing

May 17, 2022

