



2023 - 2024 Carmel CSD Budget

MARCH 28, 2023

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



Carmel Central School District

Mission and Vision

Mission:

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

Vision:

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



Carmel Central School District

Budget Priorities

Budget priorities - Ideas from building leaders and managers

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

ENL Programming

Interventions and supports for struggling learners

Enrichment for all students

Special Education programming

Mental Health Supports

Class Size

Safety and Security- Providing the district with a more secure environment

Operational communication systems

Increased personnel



Carmel Central School District

Budget Calendar

- ✓ **November 22, 2022** Present 2023-24 budget calendar and budget development procedures to the Finance Committee
- ✓ **December 6, 2022** Discussion of BOE budget timeline, presentations, priorities for the 2023-2024 budget at the Board of Education meeting.
- ✓ **December 20, 2022** Present District Demographic data



Carmel Central School District

Budget Calendar

✓ January 10, 2023

Present 2023-24 preliminary budget forecast, timeline, budget challenges, unfunded and underfunded mandates, fund balance and reserves, use and impact of fund balance, tax rate calculation, tax exempt properties, PILOTS, homes vs. industry, larger taxpayers, true tax rate, debt service, potential safety capital projects, and begin department presentations at the **Board of Education meeting**.

- Presentation about Facilities & Transportation
- Presentation about Technology

✓ January 24, 2023

Present 2023-24 preliminary budget forecast, timeline, tax levy, maximum allowable tax levy vs. final proposed tax levy, items that are not in our control (ERS, TRS, fuel oil, utilities, contractual obligations), per pupil expenditure, results from community budget survey, potential safety capital projects, and department presentations at the **Board of Education meeting**.

- Presentation about Instructional areas- HS & MS
- Presentation about Athletics



Carmel Central School District

Budget Calendar

February 7, 2023

Present 2023-24 preliminary budget forecast, timeline, revenue sources, tax levy, maximum allowable tax levy, anticipated revenue based on the Governor's run, contingent budget, potential safety capital projects, and department presentations at the **Board of Education meeting**.

- Presentation about Instructional areas- Elementary
- Presentation about special education, ESL, & PPS

February 15, 2023

Superintendent Coffee - focus on budget

February 23, 2023

Present 2023-24 preliminary budget forecast, timeline, 2023-24 administrative proposed budget, contingent budget, potential safety capital projects, Budget Discussion.



Carmel Central School District

Budget Calendar

- ✓ March 7, 2023 Budget Discussion and Presentation at **Board of Education Meeting**
- ✓ March 21, 2023 Budget Discussion and Presentation at **Board of Education Meeting**
- March 28, 2023 **Budget Work Session**
- April 11, 2023 Final draft of Budget presented to Board of Education; Board of Education adopts Budget and Property Tax Report Card at **Board of Education Meeting**
- April 25, 2023 **Board of Education Meeting**
Budget information is communicated via newspaper article, newsletters, video, and meetings throughout the community.
- May 2, 2023 Budget Hearing – budget statement and required attachments available 7 days prior to Budget Hearing
- May 16, 2023 Budget Vote & Exit Poll



Carmel Central School District

Revenue Sources

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

- NY State Aid = \$37,227,960
- Local Property Tax = \$102,183,027 (2.64% Tax Levy Increase)
- Fund Balance = \$1,100,000
- Miscellaneous* = \$1,222,300

*Miscellaneous includes facilities use fees, tuitions, sale of property and BOCES refunds
2023 – 2024 Projection = \$1,222,300



Carmel Central School District

Estimated Maximum Allowable Tax Levy

Prior Year Tax Levy 2022-2023 (\$99,550,752)		\$99,550,752	
Multiplied times the Estimated Tax Base Growth Factor	X	1.0065	
		\$100,197,832	
Add Prior Year Pilot Payments	+	\$5,609	
		\$100,203,441	
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)	-	\$2,604,373	
Resulting Adjusted Prior Year Tax Levy		\$97,599,068	
Multiplied by Allowable Levy Growth Factor (CPI or 2%)	X	1.02	
		\$99,551,049	
Minus Anticipated Coming Year Pilot Payments	-	\$5,609	
		\$99,545,440	
Plus Available Carryover, if any	+	\$0	
Resulting Tax Levy Limit Reportable to Comptroller		\$99,545,440	
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)	+	\$2,637,587	
ERS Exemption	+	\$0	
TRS Exemption	+	\$0	
Estimated Maximum Allowable Tax Levy		\$102,183,027	2.64%
			\$2,632,275



Carmel Central School District

Maximum Allowable Tax Levy - History

School Year	Maximum Allowable Tax Levy %	Final Proposed Tax Levy %	Percentage Below Max	Dollars Below Max
2012 - 2013	2.25%	1.98%	-0.27%	\$ (223,704)
2013 - 2014	3.31%	2.98%	-0.33%	\$ (276,614)
2014 - 2015	1.40%	1.39%	-0.01%	\$ (6,428)
2015 - 2016	2.23%	2.12%	-0.11%	\$ (100,000)
2016 - 2017	1.02%	0.83%	-0.19%	\$ (168,991)
2017 - 2018	1.23%	0.95%	-0.28%	\$ (252,180)
2018 - 2019	1.98%	1.94%	-0.04%	\$ (38,366)
2019 - 2020	2.63%	2.48%	-0.15%	\$ (141,984)
2020 - 2021	2.76%	2.69%	-0.07%	\$ (64,752)
2021 - 2022	1.08%	0.05%	-1.03%	\$ (1,013,799)
2022 - 2023	3.57%	0.97%	-2.60%	\$ (2,566,725)
Total \$ Below Maximum Allowable Tax Levy				\$ (4,853,543)



Carmel Central School District

Tax Levy - History

Year	Levy	Tax Levy Increase		Year	Levy	Tax Levy Increase
2000-2001	\$ 42,504,716			2012-2013	\$ 84,640,608	1.98%
2001-2002	\$ 44,972,511	5.81%		2013-2014	\$ 87,161,788	2.98%
2002-2003	\$ 49,244,985	9.50%		2014-2015	\$ 88,371,871	1.39%
2003-2004	\$ 53,525,343	8.69%		2015-2016	\$ 90,242,289	2.12%
2004-2005	\$ 57,761,322	7.91%		2017-2017	\$ 90,994,870	0.83%
2005-2006	\$ 63,564,661	10.05%		2017-2018	\$ 91,857,888	0.95%
2006-2007	\$ 70,196,113	10.43%		2018-2019	\$ 93,642,581	1.94%
2007-2008	\$ 72,941,876	3.91%		2019-2020	\$ 95,963,498	2.48%
2008-2009	\$ 73,712,786	1.06%		2020-2021	\$ 98,548,088	2.69%
2009-2010	\$ 74,802,301	1.48%		2021-2022	\$ 98,594,386	0.05%
2010-2011	\$ 78,328,848	4.71%		2022-2023	\$ 99,550,752	0.97%
2011-2012	\$ 82,997,263	5.96%				



Carmel Central School District

Proposed Expenditures – General Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
1000 Board of Education	\$ 50,600	\$ 55,586	\$ 4,986	9.85%	0.04%	0.04%
1200 Central Administration	\$ 349,220	\$ 362,590	\$ 13,370	3.83%	0.26%	0.26%
1300 Finance	\$ 1,444,822	\$ 1,485,314	\$ 40,492	2.80%	1.07%	1.05%
1400 Staff	\$ 761,277	\$ 832,787	\$ 71,510	9.39%	0.56%	0.59%
1600 Central Services	\$ 8,986,937	\$ 9,161,262	\$ 174,325	1.94%	6.67%	6.46%
1900 Special Items	\$ 1,527,419	\$ 1,570,387	\$ 42,968	2.81%	1.13%	1.11%
1999 General Support Total	\$ 13,120,275	\$ 13,467,926	\$ 347,651	2.65%	9.74%	9.50%



Carmel Central School District

Proposed Expenditures – Instructional Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
2000 Admin & Improvements	\$ 3,163,167	\$ 3,252,550	\$ 89,383	2.83%	2.35%	2.29%
2100 Teaching-Regular School	\$ 38,200,407	\$ 39,458,437	\$ 1,258,030	3.29%	28.34%	27.84%
2200 Special Apportionment Programs	\$ 19,981,528	\$ 21,772,192	\$ 1,790,664	8.96%	14.83%	15.36%
2600 Instructional Media	\$ 2,042,317	\$ 1,917,244	\$ (125,073)	-6.12%	1.52%	1.35%
2800 Pupil Personnel	\$ 6,915,909	\$ 7,572,069	\$ 656,160	9.49%	5.13%	5.34%
2850 Pupil Activities	\$ 1,194,535	\$ 1,379,925	\$ 185,390	15.52%	0.89%	0.97%
2999 Instructional Total	\$ 71,497,863	\$ 75,352,417	\$ 3,854,554	5.39%	53.05%	53.16%



Carmel Central School District

Proposed Expenditures – Undistributed Support

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
5000 Transportation	\$ 6,514,660	\$ 6,925,853	\$ 411,193	6.31%	4.83%	4.89%
7000 Community Programs	\$ 365,000	\$ 365,000	\$ -	0.00%	0.27%	0.26%
9000 Employee Benefits	\$ 38,396,157	\$ 40,647,809	\$ 2,251,652	5.86%	28.49%	28.68%
9700 Debt Service	\$ 4,880,232	\$ 4,974,282	\$ 94,050	1.93%	3.62%	3.51%
9900 Transfers	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
9999 Undistributed Total	\$ 43,276,389	\$ 45,622,091	\$ 2,345,702	5.42%	32.11%	32.19%



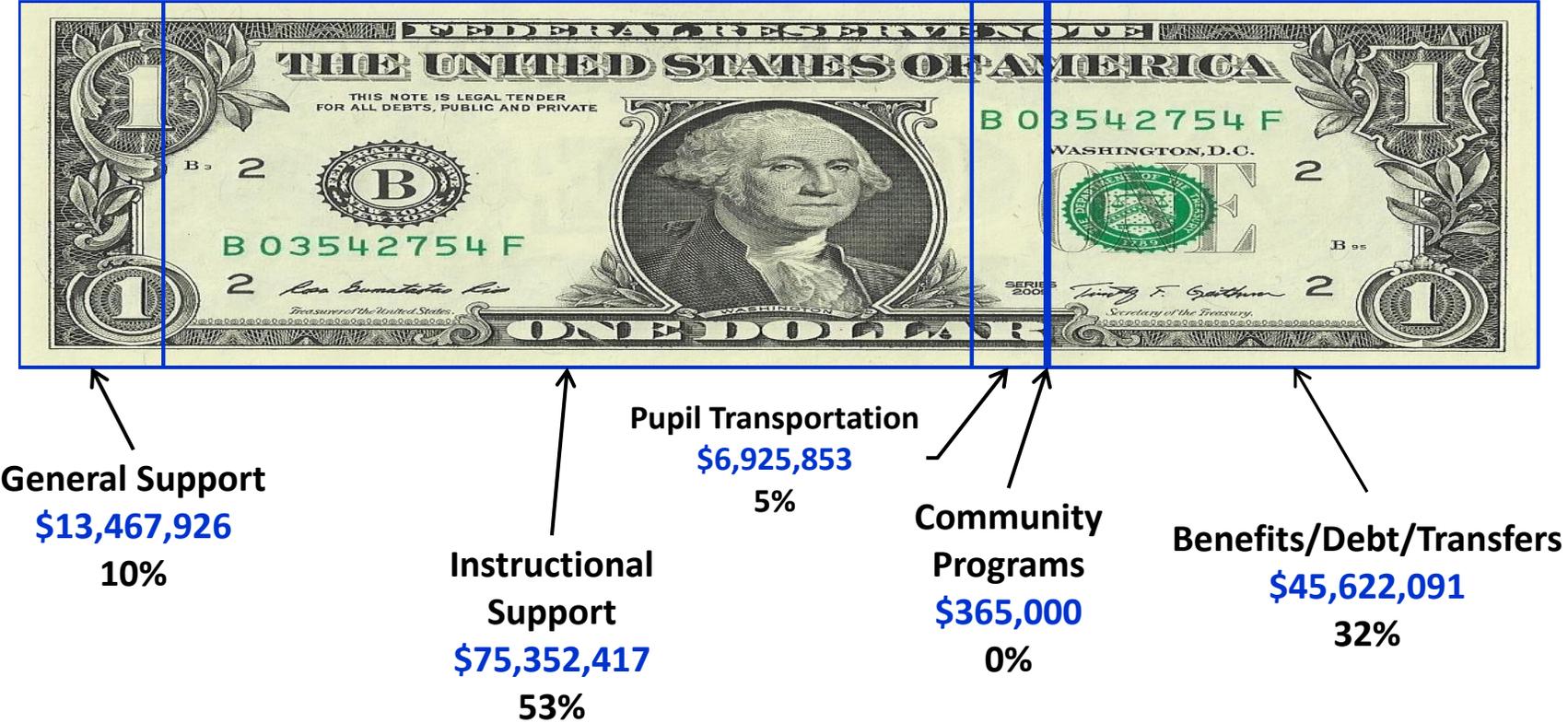
Carmel Central School District

Proposed Expenditures – All Categories

	Adopted 2022-2023	Proposed 2023-2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
General Support	\$ 13,120,275	\$ 13,467,926	\$ 347,651	2.65%	9.74%	9.50%
Instructional Total	\$ 71,497,863	\$ 75,352,417	\$ 3,854,554	5.39%	53.05%	53.16%
Pupil Transportation	\$ 6,514,660	\$ 6,925,853	\$ 411,193	6.31%	4.83%	4.89%
Community Programs	\$ 365,000	\$ 365,000	\$ -	0.00%	0.27%	0.26%
Benefits/Debt/Transfers	\$ 43,276,389	\$ 45,622,091	\$ 2,345,702	5.42%	32.11%	32.19%
Totals	\$ 134,774,187	\$ 141,733,287	\$ 6,959,100	5.16%	100.00%	100.00%

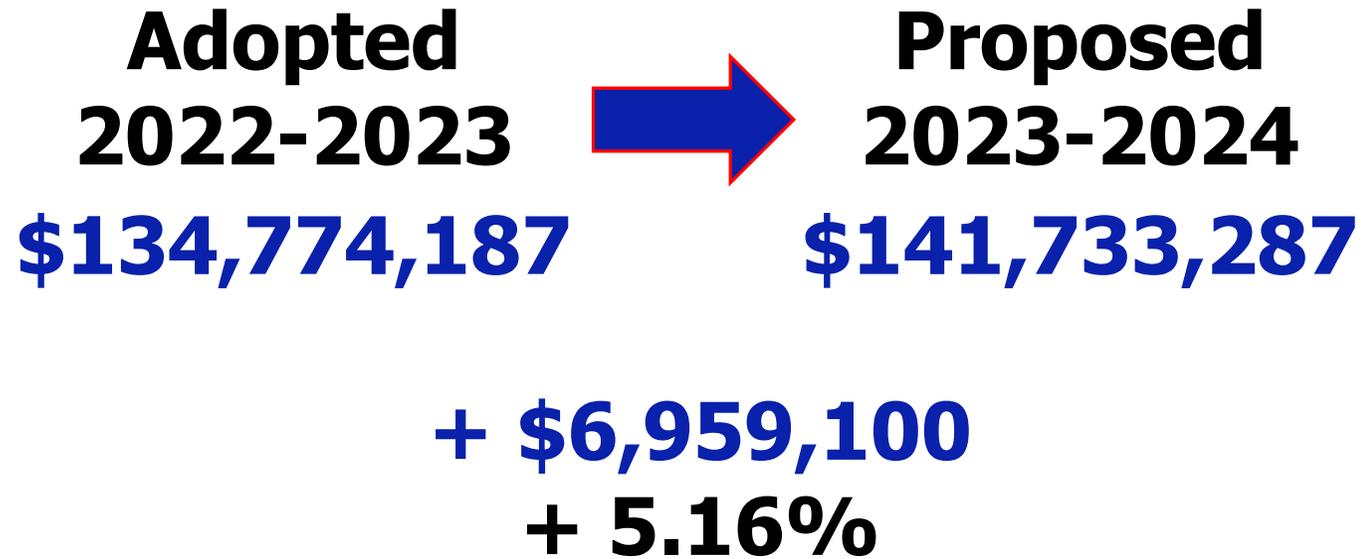


Carmel Central School District Proposed Expenditures – All Categories



Carmel Central School District

Expenditures - Budget 2023 - 2024



Carmel Central School District

Budget Priority Inclusions

1.0 CSE Chairperson

1.5 Special Education Teacher

1.0 Student Assistance Counselor

2.0 Tech Instructional Coaches

1.5 Nurse

0.5 Occupational Therapist

0.5 Physical Therapist

0.5 Speech Therapist

1.0 Bilingual Psychologist - CHS

0.5 ELL Teacher - Secondary

Additional Monitors/SESA – Districtwide

- Special Education Student Needs
- Additional Building Level Supervision

1.0 Benefits Coordinator

1.0 Central Registrar

PD for Staff in DEI

New Reading Program

- Supplies and Training



Carmel Central School District

Budget Priority Inclusions

Athletics

- Varsity Girls Flag Football
- Varsity Boys Volleyball
- JV Boys Volleyball
- Merger – Boys and Girls Swimming
- Merger – Girls Ice Hockey
- Equipment - Secondary

Asbestos Removal Program - GFMS

Facilities Equipment - Districtwide

Field Trip Funds – Districtwide

Transportation Software

School Bus Purchase/Lease Program

- Lease Payments for Phase #1
 - Sixteen(16) 66-passenger busses
- Lease Payments for Phase #2
 - Twelve(12) 66-passenger busses
 - Purchase small vehicle program



Carmel Central School District

Other Budget Considerations – Not Included

George Fischer Middle School	Additional Clubs and Activities	\$ 13,000
	Music Furniture	\$ 25,000
Technology	2.0 Instructional Coaches	\$ 260,000
Athletics	Furniture	\$ 10,000
	Scoreboards	\$ 28,000
	Gator	\$ 20,000
	Scorer's Table	\$ 6,000
	Local Live	\$ 8,000
	Supplies	\$ 6,000

Buildings and Grounds	61" Turf Cat with Bagger	\$ 15,000
	Tractor Engine Replacement	\$ 20,000
	Chevy 3500 Truck	\$ 50,000
	Ventrac Leaf Collector	\$ 9,000
	Bobcat Skid Steer	\$ 70,000
	Additional Asbestos Abatement	\$ 149,000
	Gym Partitions	\$ 68,000
	Digital Sign Replacements	\$ 60,000

Total additional considerations: \$817,000



Carmel Central School District

Revenue Sources 2023-2024 – 2.64% Tax Levy Increase

	Adopted 2022-2023	Proposed 2023 - 2024	\$ Change	% Change	% of 2023 Budget	% of 2024 Budget
Local Property Tax	\$ 99,550,752	\$ 102,183,027	\$ 2,632,275	2.64%	73.86%	72.10%
NY State Aid	\$ 32,396,589	\$ 37,227,960	\$ 4,831,371	14.91%	24.04%	26.27%
Fund Balance	\$ 1,100,000	\$ 1,100,000	\$ -	0.00%	0.82%	0.78%
Miscellaneous	\$ 1,726,846	\$ 1,222,300	\$ (504,546)	-29.22%	1.28%	0.86%
			\$ -			
Total	\$ 134,774,187	\$ 141,733,287	\$ 6,959,100	5.16%	100.00%	100.00%



Carmel Central School District

Revenue Sources 2023-2024 – Tax Levy = 2.64%



↑
Local Property Tax
\$102,183,027
73%

NY State Aid
\$37,227,960

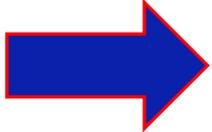
26%
Fund Balance
\$1,100,000
1%

Miscellaneous
\$1,222,300
1%



Carmel Central School District

Proposed Revenue Budget – Tax Levy 2.64% with \$1.1m Fund Balance

Adopted 2022-2023		Proposed 2023-2024
\$134,774,187		\$141,733,287
		+ \$6,959,100
		+ 5.16%



Carmel Central School District

Initial Draft Budget – Tax Levy 2.64% with \$1.1m Fund Balance

With No Change to Governor's Proposal

Allowable Revenue at 2.64% Tax Levy
\$141,733,287

District Proposed Expenditures
\$141,733,287



Revenues = Expenditures



Carmel Central School District

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

Tax Levy 2.64% - \$1.1m Fund Balance - Taxable Assessed Value at \$350,000								
	2023-2024			2022-2023		\$ Change per Year	% Change	\$ Change Per Month
CARMEL	24.394144	\$ 8,538		23.765459	\$ 8,318	\$ 220	2.65%	\$ 18.34
KENT	29.143044	\$ 10,200		28.391929	\$ 9,937	\$ 263	2.65%	\$ 21.91
PATTERSON	24.389899	\$ 8,536		23.761215	\$ 8,316	\$ 220	2.65%	\$ 18.34
PUT. VALLEY	24.405020	\$ 8,542		23.776338	\$ 8,322	\$ 220	2.64%	\$ 18.34
SOUTHEAST	24.294348	\$ 8,503		23.665665	\$ 8,283	\$ 220	2.66%	\$ 18.34
E. FISHKILL	24.400228	\$ 8,540		23.771545	\$ 8,320	\$ 220	2.64%	\$ 18.34

Assumptions:

1. STAR Exemption included
2. No change in Town Assessed Value
3. No change in Equalization Rates



Carmel Central School District Tax Levy Options – with Fund Balance

Option A - 1.1	
NYS AID	\$ 37,227,960
Tax Levy Max - 2.64%	\$ 102,183,027
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,222,300
Total	\$ 141,733,287

Tax levy difference = \$1,636,767

**Required Budget Reduction:
\$1,636,767**

Option G - 1.1	
NYS AID	\$ 37,227,960
Tax Levy - 1.0%	\$ 100,546,260
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,222,300
Total	\$ 140,096,520



Carmel Central School District

Budget Priority Inclusions

1.0 CSE Chairperson = **\$185,000**

1.5 Special Education Teacher = **\$195,000**

1.0 Student Assistance Counselor = **\$130,000**

2.0 Tech. Instructional Coaches = **\$260,000**

1.5 Nurse = **\$127,500**

0.5 Occupational Therapist = **\$60,000**

0.5 Physical Therapist = **\$60,000**

0.5 Speech Therapist = **\$60,000**

1.0 Bilingual Psychologist - CHS = **\$130,000**

0.5 ELL Teacher - Secondary = **\$65,000**

Additional Monitors/SESA – Districtwide = **\$170,000**

- Special Education Student Needs
- Additional Building Level Supervision

1.0 Benefits Coordinator = **\$100,000**

1.0 Central Registrar = **\$100,000**

PD for Staff in DEI = **\$56,227**

New Reading Program = **\$110,000**

- Supplies and Training



Carmel Central School District

Budget Priority Inclusions

Athletics = \$96,100

- Varsity Girls Flag Football = \$17,100
- Varsity Boys Volleyball = \$8,200
- JV Boys Volleyball = \$6,800
- Merger – Boys and Girls Swimming = \$10,000
- Merger – Girls Ice Hockey = \$4,000
- Equipment – Secondary = \$50,000

Asbestos Removal Program – GFMS = \$144,000

Facilities Equipment – Districtwide = \$30,000

Field Trip Funds – Districtwide = \$50,000

Transportation Software = \$44,000

***School Bus Purchase/Lease Program = \$1,098,200**

- Lease Payments for Phase #1 = \$384,000
 - Sixteen(16) 66-passenger busses
- Lease/Purchase Payments for Phase #2 = \$714,200
 - Twelve(12) 66-passenger busses = \$312,000
 - Purchase small vehicle program = \$402,200

Total Budget Priority Inclusions = \$3,271,027*



Carmel Central School District

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

Tax Levy 1.0% - \$1.1m Fund Balance - Taxable Assessed Value at \$350,000								
	2023-2024			2022-2023		\$ Change per Year	% Change	\$ Change Per Month
CARMEL	24.003223	\$ 8,401		23.765459	\$ 8,318	\$ 83	1.00%	\$ 6.93
KENT	28.675995	\$ 10,037		28.391929	\$ 9,937	\$ 99	1.00%	\$ 8.29
PATTERSON	23.998978	\$ 8,400		23.761215	\$ 8,316	\$ 83	1.00%	\$ 6.93
PUT. VALLEY	24.014101	\$ 8,405		23.776338	\$ 8,322	\$ 83	1.00%	\$ 6.93
SOUTHEAST	23.903429	\$ 8,366		23.665665	\$ 8,283	\$ 83	1.00%	\$ 6.93
E. FISHKILL	24.009309	\$ 8,403		23.771545	\$ 8,320	\$ 83	1.00%	\$ 6.93

Assumptions:

1. STAR Exemption included
2. No change in Town Assessed Value
3. No change in Equalization Rates



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:
Require reductions totaling **\$2,632,275**
 - No increase to the prior year's tax levy - Tax levy at 0%
 - 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)



Carmel Central School District

Potential Safety Capital Projects

•GFMS Water Tank

- Original 10,600-gallon tank that services the whole building
 - Requires voter authorization, architect design, SED approval and bid process
 - Estimated 4-6 week construction timeframe
 - Anticipated Summer 2024 project
 - Estimated cost = **\$500,000** receiving approximately 50% back in building aid
- Shall the Board of Education of the Carmel Central School District be authorized to, without the levy of additional taxes, replace the water tank at George Fischer Middle School, and acquire associated and incidental equipment, machinery, apparatus and perform related work, at an estimated maximum cost of **\$500,000**, which amount shall be paid for entirely from the Capital Reserve Fund?*
- Propose to District voters (as a separate proposition) authorization to transfer from Capital Reserve Fund to finance the projects (Current balance is **\$2,900,000**)



Carmel Central School District

Potential Safety Capital Projects

•Phone Systems, Intercoms and PAs

- Phone system supplied by outdated copper lines subject to frequent outages impacting incoming & outgoing calls, fax lines necessary for medical notes, and fire & security alarms
 - Current system no longer being manufactured; limited parts; limited repair operators
 - Requires voter authorization, architect design, SED approval and bid process
 - VOIP will replace whole system
 - Anticipated Summer 2024 project
 - Estimated cost = **\$1,000,000** receiving approximately 50% back in building aid
- *Shall the Board of Education of the Carmel Central School District be authorized to, without the levy of additional taxes, replace the district-wide phone, intercom and public address system in its School Buildings, district office, transportation office and bus garage, and acquire associated and incidental equipment, machinery, apparatus and perform related work, at an estimated maximum cost of **\$1,000,000**, which amount shall be paid for entirely from the Capital Reserve Fund?*
- Propose to District voters (as a separate proposition) authorization to transfer from Capital Reserve Fund to finance the projects (Current balance is **\$2,900,000**)



Carmel Central School District

Next Presentation – April 11, 2023

- **Budget Discussion**
- **Budget Adoption**



Carmel Central School District Questions

