

2022-2023 Carmel CSD Budget

MARCH 22, 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

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
May 17, 2022	Annual Budget Vote & Board Member Election



Carmel Central School District

Budget Forum for Community

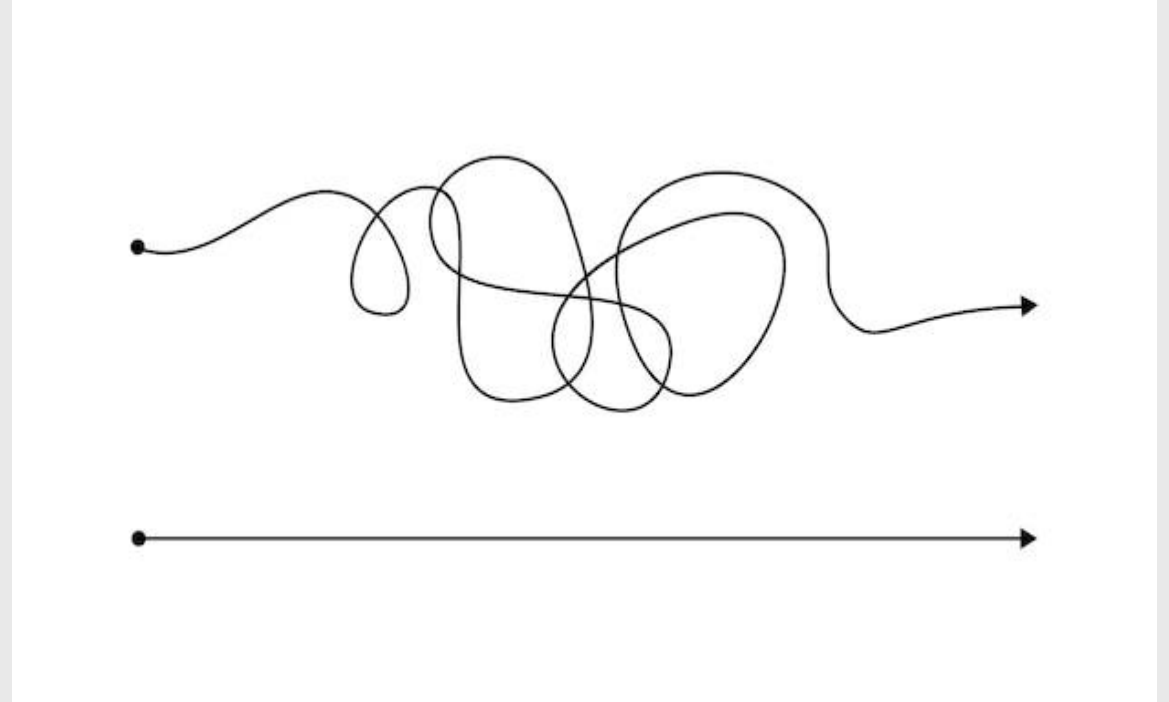
- Tuesday, March 29th
- Carmel High School Library
- 7pm – 9pm
- Registration Preferred; Walk-ins Welcomed
 - To register: email Ines Petterson – ipetters@carmelschools.org or call 845-878-2094; ext. 215
- Brief budget presentation followed by reflection questions
- Participants unable to attend can answer reflection requests on-line



Carmel Central School District

Budget *Process*

- Changes and shifts
 - Revenues – State Aid and Building Aid
 - Expenditures – reductions, additions, breakage, efficiencies, changes in health care costs
- Discussions



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)	-	\$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

Initial Draft Budget – Max Tax Levy with No Fund Balance

With No Change to Governor's Proposal

Maximum Allowable Revenue

\$136,197,940

District Proposed Expenditures

\$136,802,373

\$604,433

Gap between proposed expenditure
and revenue.



Carmel Central School District

Tax Levy Options – No Fund Balance

Option A	
NYS AID	\$ 32,353,617
Tax Levy Max - 3.57%	\$ 102,117,477
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 136,197,940
Revenue/Expenditure Gap	\$ 604,433

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

Questions to Answer

What, if any, allocation will be made for fund balance?

What would be the preferred tax levy increase the BOE feels voters would approve?

How will The District balance the revenue/expenditure gap?

Possible increase/decrease in State Aid

Use of Fund Balance

Consideration of additions (wish list) or cuts

How will the different tax levy increases impact a resident's tax bill?

How will the bus purchase/lease be presented to the voters?



Carmel Central School District

Tax Levy Options – No Fund Balance

Option A – 3.57% Max Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy	\$ 102,117,477
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 136,197,940
Revenue/Expenditure Gap	\$ 604,433

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

Option F – 0% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy Min	\$ 98,594,386
Fund Balance	\$ -
Local Revenue	\$ 1,726,846
Total	\$ 132,674,849
Revenue/Expenditure Gap	\$ 4,127,524



Carmel Central School District

Tax Levy Options – Fund Balance of \$1.1 million

Option A – 3.57% Max Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy Max	\$ 102,117,477
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 137,297,940
Revenue/Expenditure Gap	\$ (495,567)

Option C – 1.50% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy	\$ 100,073,302
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 135,253,765
Revenue/Expenditure Gap	\$ 1,548,608

Option F – 0% Tax Levy	
NYS AID	\$ 32,353,617
Tax Levy Min	\$ 98,594,386
Fund Balance	\$ 1,100,000
Local Revenue	\$ 1,726,846
Total	\$ 133,774,849
Revenue/Expenditure Gap	\$ 3,027,524



Carmel Central School District

Potential Reductions – Option F – 0% Tax Levy

\$1.1 Fund balance
Necessary reductions totaling \$3,027,524

Area to reduce	
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 FTE's	\$ 560,000
Elementary- 3.5 FTE's	\$ 480,000
High School electives 5.5 FTE's	\$ 910,000
TOTAL	\$ 3,862,000



Carmel Central School District

Potential Reductions – Option C – 1.50% Tax Levy

\$1.1 Fund balance

Necessary reductions totaling \$1,548,608

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 FTE's	\$ 560,000
Elementary- 1.0 FTE's	\$ 140,000
High School electives 1 FTE's	\$ 140,000
TOTAL	\$1,567,000



Carmel Central School District

Potential Additions – Option A – 3.57% Max Tax Levy

\$1.1 Fund balance
Additions totaling \$ 495,567

Additions	
0.5 RN	\$39,696
0.5 FTE ENL Teacher	\$35,713
2.0 FTE ENL Teacher Assistants	\$45,048
Ventrac Tractor	\$28,000
Ventrac Snowblower	\$6,000
Furniture at Elementary	\$30,000
HS Bleacher Repairs/Replaced	\$150,000
Athletic Cart & software upgrade	\$18,600
Athletic Mergers	\$15,000
Transportation Software - Travera	\$36,000
TOTAL	\$404,057



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 = \$3,027,524								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.18705977	\$ 8,815		25.47137789	\$8,915	\$ (100)	-1.12%	\$ (8.29)
KENT	27.81545225	\$ 9,735		28.12944154	\$9,845	\$ (110)	-1.12%	\$ (9.16)
PATTERSON	25.19348679	\$ 8,818		25.47780471	\$8,917	\$ (100)	-1.12%	\$ (8.29)
PUT. VALLEY	25.16750293	\$ 8,809		25.45182023	\$8,908	\$ (100)	-1.12%	\$ (8.29)
SOUTHEAST	25.19940095	\$ 8,820		25.48371825	\$8,919	\$ (100)	-1.12%	\$ (8.29)
E. FISHKILL	25.18475058	\$ 8,815		25.46906789	\$8,914	\$ (100)	-1.12%	\$ (8.29)

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

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

Tax Levy 1.5% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = \$1,548,608								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	25.56931669	\$ 8,949		25.47137789	\$8,915	\$ 34	0.38%	\$ 2.86
KENT	28.23760115	\$ 9,883		28.12944154	\$9,845	\$ 38	0.38%	\$ 3.15
PATTERSON	25.57574344	\$ 8,952		25.47780471	\$8,917	\$ 34	0.38%	\$ 2.86
PUT. VALLEY	25.54975876	\$ 8,942		25.45182023	\$8,908	\$ 34	0.38%	\$ 2.86
SOUTHEAST	25.58165677	\$ 8,954		25.48371825	\$8,919	\$ 34	0.38%	\$ 2.86
E. FISHKILL	25.56700641	\$ 8,948		25.46906789	\$8,914	\$ 34	0.38%	\$ 2.86

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 3.57% - Fund Balance = \$1,100,000 – Revenue/Expenditure Gap = (\$495,567)								
	2022-2023			2021-2022		\$ Change	% Change	Per Month
CARMEL	26.38199479	\$ 9,234		25.47137789	\$8,915	\$ 319	3.58%	\$ 26.56
KENT	29.13508959	\$10,197		28.12944154	\$9,845	\$ 352	3.58%	\$ 29.33
PATTERSON	26.38842096	\$ 9,236		25.47780471	\$8,917	\$ 319	3.57%	\$ 26.56
PUT. VALLEY	26.36243454	\$ 9,227		25.45182023	\$8,908	\$ 319	3.58%	\$ 26.56
SOUTHEAST	26.39433256	\$ 9,238		25.48371825	\$8,919	\$ 319	3.57%	\$ 26.56
E. FISHKILL	26.37968219	\$ 9,233		25.46906789	\$8,914	\$ 319	3.58%	\$ 26.56

Assumptions:

1. Max tax levy at 3.57%
2. STAR Exemption included
3. No change in Town Assessed Value
4. No change in Equalization Rates



Carmel Central School District

Wish List Items with Costs – Not Included in Draft Budget

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

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

Total wish = \$1,206,553



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

Reminders

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 17, 2022	Annual Budget Vote & Board Member Election



Carmel Central School District

Discussions



Next Meeting Information

