

# Phelps-Clifton Springs CSD 2021-22 Budget Proposal Draft #1

Board of Education Meeting

January 19, 2021



# Summary

- 20-21 COVID Expenditures
- General Support/Maintenance/Transportation
- Bus Propositions
- Total Expenditures
- Proposed Budget Additions
- Total Revenue
- Reserve Funds
- Current Budget Status
- Tax Levy Limit Calculations
- Next Steps



Category	Budget	Expensed	Remaining
Custodial Salary	\$ 30,000	\$ 15,000	\$ 15,000
Aide Salary	\$ 25,000	\$ 15,000	\$ 10,000
Equipment	\$ 138,500	\$ 121,823	\$ 16,677
Contractual (Rentals, etc.)	\$ 26,500	\$ 20,304	\$ 6,196
Materials and Supplies	\$ 188,000	\$ 148,184	\$ 39,816
<b>TOTAL</b>	<b>\$ 408,000</b>	<b>\$ 320,311</b>	<b>\$ 87,689</b>

## 20 – 21 COVID Expenses



<b>Expenditure Category</b>	<b>20/21 BUDGET</b>	<b>21/22 DRAFT BUDGET</b>	<b>% Change</b>	<b>\$ Change</b>
Board of Education	\$ 76,576	\$ 76,185	-0.51%	\$ (391)
District Administration	\$ 174,313	\$ 179,141	2.77%	\$ 4,828
Finance	\$ 666,000	\$ 670,436	0.67%	\$ 4,436
Legal	\$ 61,000	\$ 61,000	0.00%	\$ -
BOCES	\$ 906,704	\$ 906,704	0.00%	\$ -
<b>Total General Support (excl Maint)</b>	<b>\$ 1,884,593</b>	<b>\$ 1,893,466</b>	<b>0.47%</b>	<b>\$ 8,873</b>

# 2021-22 General Support



Expenditure Category	20/21 BUDGET	21/22		% Change	\$ Change
			DRAFT BUDGET		
Salaries	\$ 775,943	\$	792,394	2.12%	\$ 16,451
Equipment	\$ 131,000	\$	131,000	0.00%	\$ -
Supplies & Materials	\$ 157,000	\$	157,000	0.00%	\$ -
Contractual Expense	\$ 135,000	\$	135,000	0.00%	\$ -
Utilities	\$ 613,056	\$	613,056	0.00%	\$ -
<b>Total Maintenance</b>	<b>\$ 1,811,999</b>	<b>\$</b>	<b>1,828,450</b>	<b>0.91%</b>	<b>\$ 16,451</b>

# 2021-2022 Maintenance



Expenditure Category	21/22		% Change	\$ Change
	20/21 BUDGET	DRAFT BUDGET		
Salaries	\$ 1,207,927	\$ 1,269,663	5.11%	\$ 61,736
Equipment	\$ 7,000	\$ 7,000	0.00%	\$ -
Supplies & Materials	\$ 323,100	\$ 323,100	0.00%	\$ -
Contractual Expense	\$ 27,000	\$ 27,000	0.00%	\$ -
Utilities	\$ 17,510	\$ 17,510	0.00%	\$ -
Insurance	\$ 47,000	\$ 47,000	0.00%	\$ -
BOCES	\$ 29,137	\$ 29,137	0.00%	\$ -
<b>Total Transportation</b>	<b>\$ 1,658,674</b>	<b>\$ 1,720,410</b>	<b>3.72%</b>	<b>\$ 61,736</b>

# 2021-22 Transportation

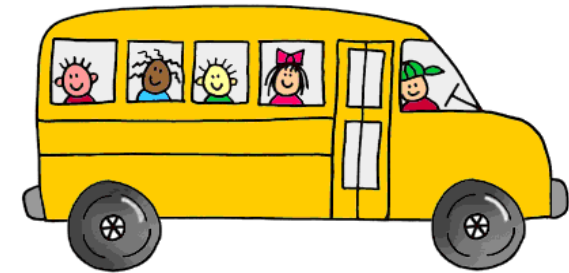


# 2021-2022 Bus Propositions



- 3- 65 Passenger Buses: \$130,317 each
- Total Proposition: \$390,951
- Transportation Aid Ratio: 90%
- **Net Cost to District\*: \$38,735**

\*Use the Bus Reserve to fund proposition.  
Bus Transportation Aid then is used to  
offset expenses in future years.



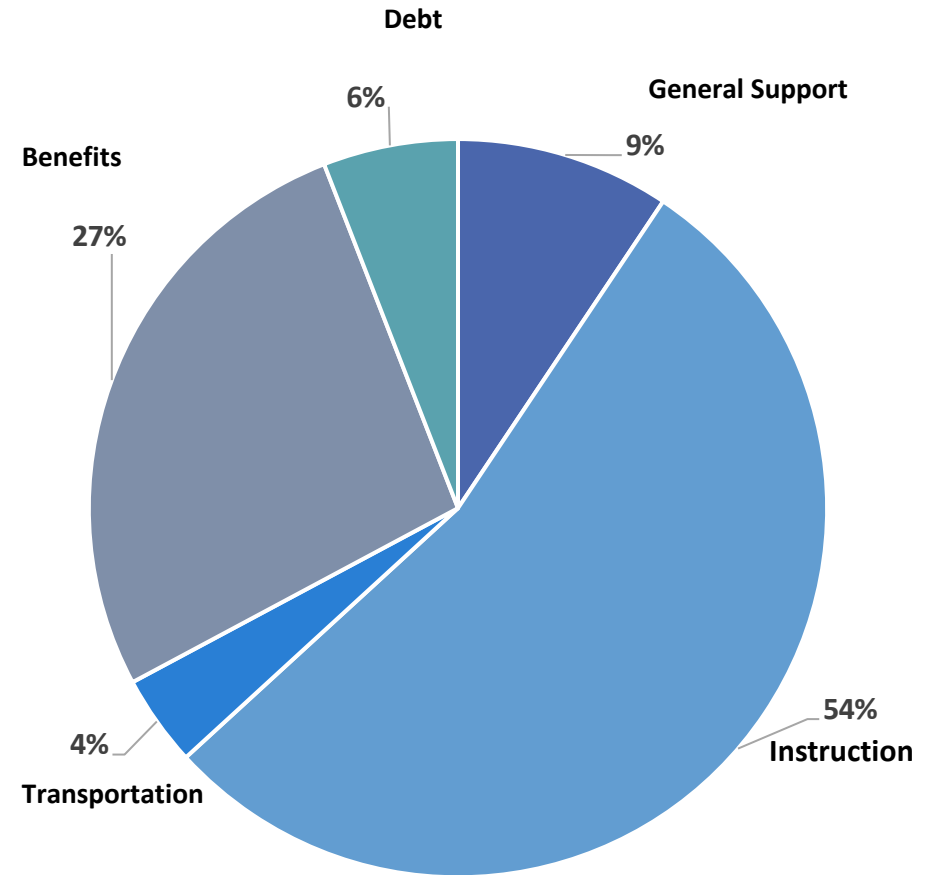
# 2021-22 Expenditures

- Salaries/Contractuals: \$550K
- Healthcare: 10%, +\$600K
- ERS Rates: 15.6%, +\$30K
- TRS Rates: 10.00%: +\$40K
- Other Benefits: +\$30K
- Roll Over increases: \$130K

**TOTAL EST 21/22 Expenditures:**

**\$38,868,003**

**1,380,000 / 3.68% increase**





# Proposed Budget Changes



Position	Addition	Reduction
1.0 Computer Services Assistant		\$ 85,000
1.6 Computer Services Assistant BOCES	\$ 65,000	
1.0 Psychologist		\$ 85,000
.5 Aide / .5 Typist		\$ 50,000
1.0 Elementary Teacher		\$ 85,000
Full Time SRO		\$ 70,000
1.0 Cleaner	\$ 50,000	
<b>TOTAL</b>	<b>\$ 115,000</b>	<b>\$ 375,000</b>

<b>Net Reduction</b>	<b>\$ 260,000</b>
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# 2021-22 Revenue



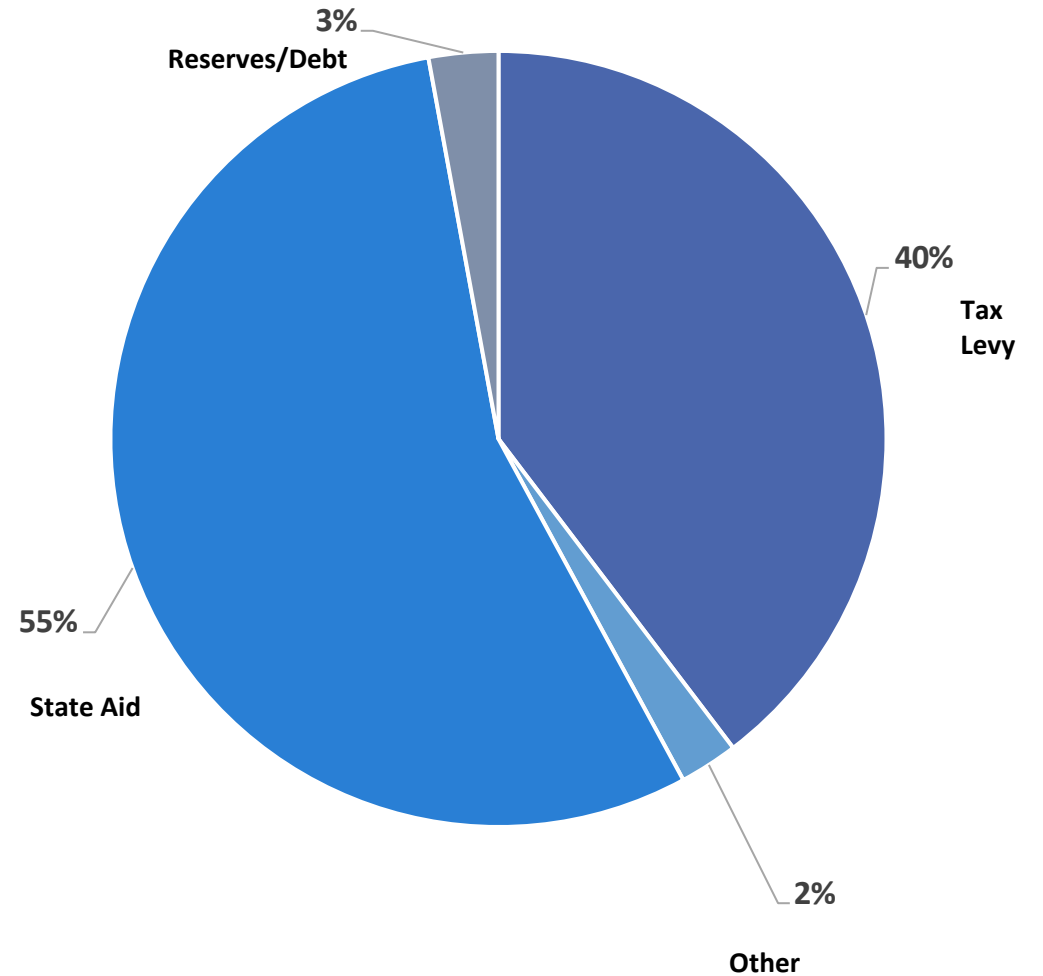
- State Aid Foundation Aid: 0%
- Tax Levy Increase Utilized: 0%
- All other revenues stay the same:

\$510K : ERS Reserve  
\$550K : Debt Service Fund  
\$10K: Unemployment  
\$15K: TRS Reserve

**NET REVENUE INCREASE:  
\$0**

**21-22 TOTAL EST REVENUE:  
\$37,488,003**

21/22  
REVENUE



Reserve Description	Balance June 2020	20-21 Budget Allocations	Estimated Balance June 2021	21-22 Budget Allocations
Workers' Compensation Reserve	\$ 363,680	\$ -	\$ 363,680	\$ -
Unemployment Insurance Reserve	\$ 110,057	\$ 10,000	\$ 100,057	\$ 10,000
ERS Retirement Reserve	\$ 3,843,786	\$ 510,000	\$ 3,333,786	\$ 510,000
TRS-Sub Fund	\$ 223,801	\$ 15,000	\$ 208,801	\$ 15,000
Employee Benefits Liability Reserve	\$ 1,557,143	\$ -	\$ 1,557,143	
2010 Bus Purchase Reserve	\$ 466,844	\$ 392,195	\$ 74,649	\$ 390,951
2019 Bus Purchase Reserve	\$ 964,744	\$ -	\$ 964,744	
2020 Capital Reserve	\$ 301,276		\$ 301,276	
Debt Service Fund	\$ 3,642,711	\$ 550,000	\$ 3,092,711	\$ 550,000
<b>TOTAL</b>	<b>\$ 11,474,042</b>	<b>\$ 1,477,195</b>	<b>\$ 9,996,847</b>	<b>\$ 1,475,951</b>

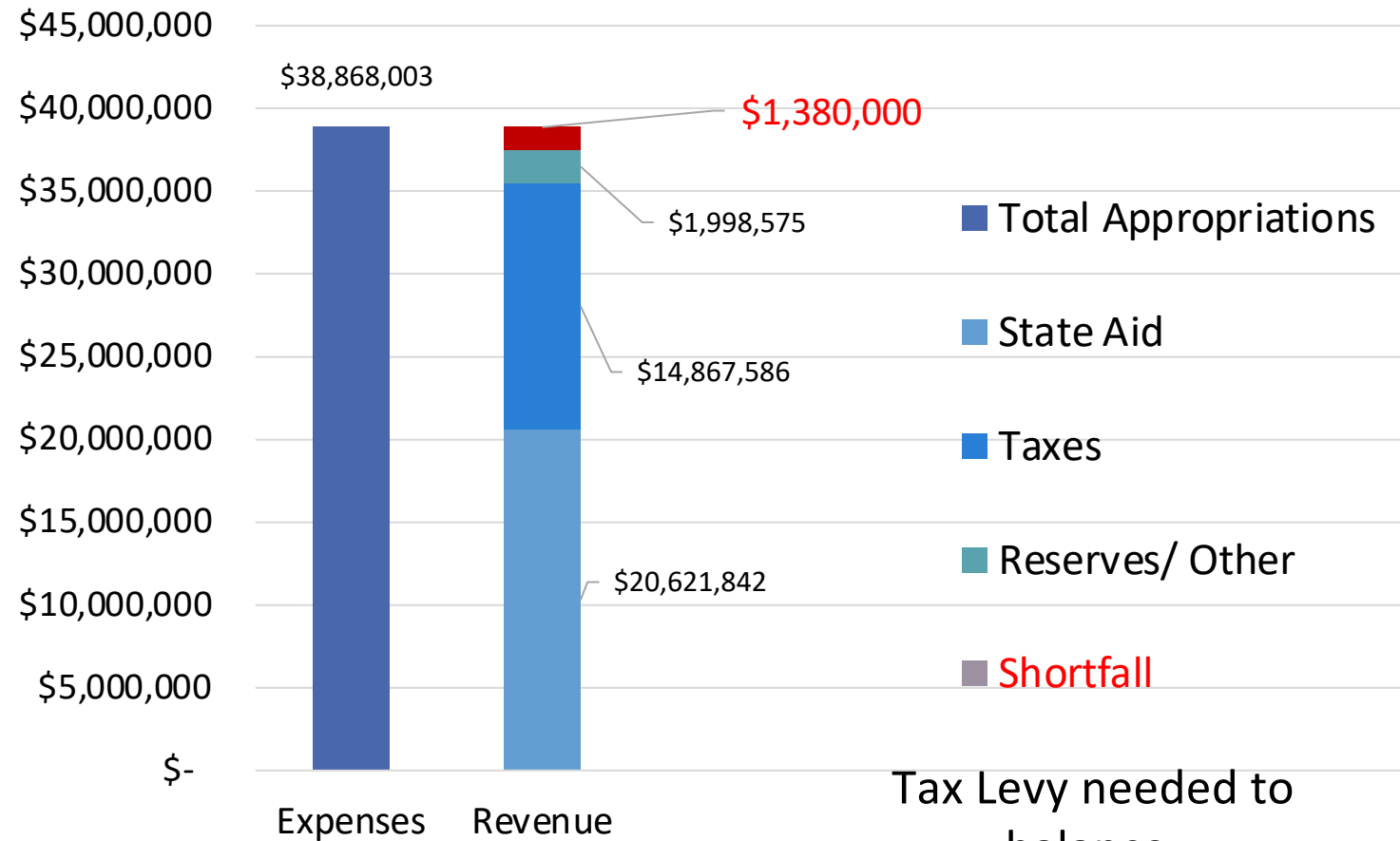
## 2021-22 Reserve Funds



# 2021-22 Current Budget Status



## 2021-22 Budget Status



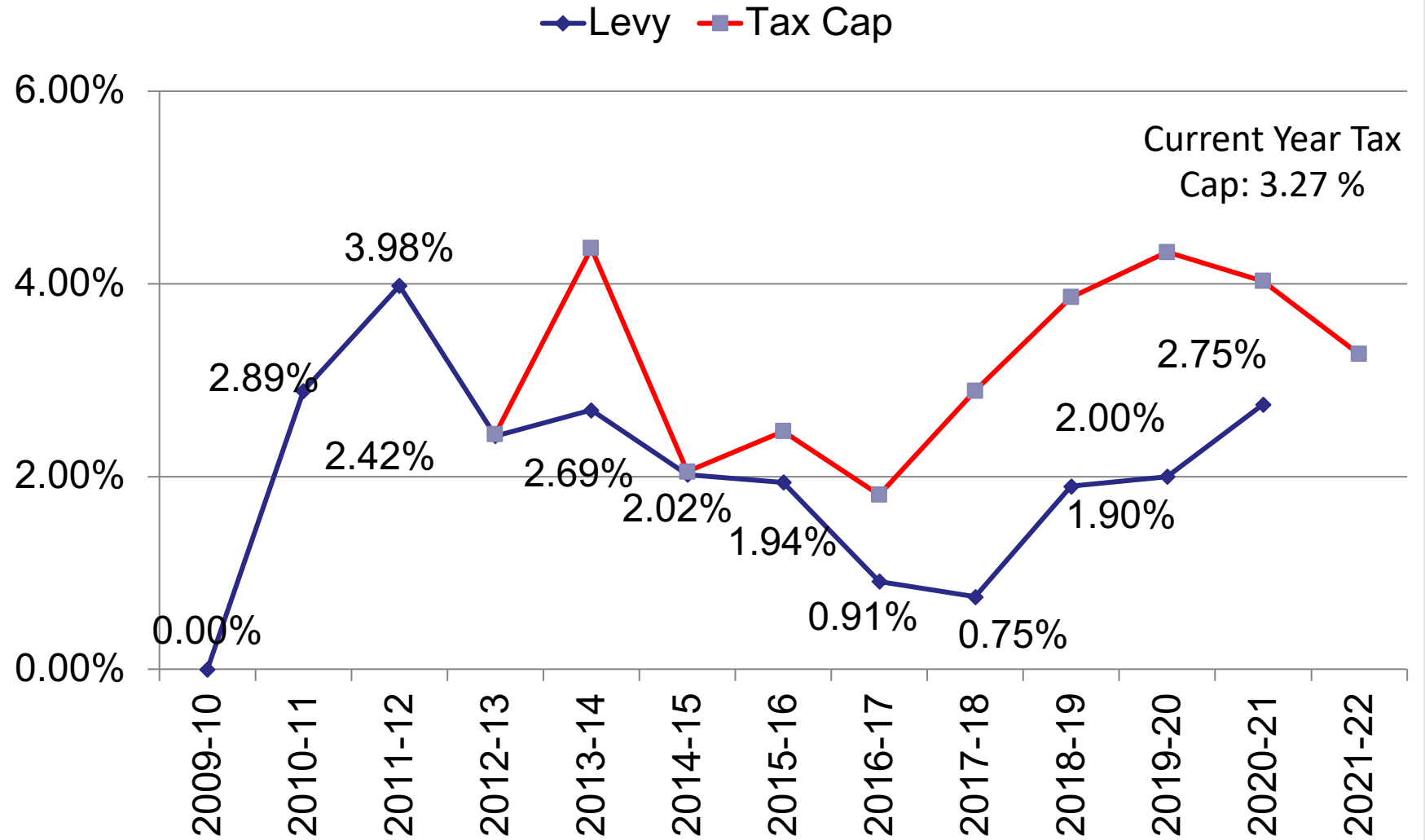
Tax Levy needed to  
balance:  
9.28%

# 2021-22 Tax Cap Calculation



<b>21-22 REAL PROPERTY TAX LEVY LIMIT</b>	<b>% Change</b>	<b>\$ Change</b>
2020-21 TAX LEVY		\$ 14,867,586
+ TAX BASE GROWTH FACTOR	1.0179%	\$ 149,850
+ ALLOWABLE LEVY GROWTH FACTOR	1.0230%	\$ 152,239
+ AVAILABLE CARRY OVER 20-21	1.2500%	\$ 185,155
<b>2021-22 TAX LEVY LIMIT</b>		<b>\$ 15,354,830</b>
Allowable Increase in %	3.27%	
Allowable Increase in \$	\$487,244	

# Midlakes Tax Levy History



## NEXT STEPS..

Executive State Aid release revenue changes

Review current programs

Review of Tax Levy Limit Budget

Review of Reserve Usage for Budget

Draft #2 Budget February 8, 2021



Questions?

