

Phelps-Clifton Springs CSD
2022-2023
Budget Proposal
Draft #3

Board of Education Meeting

March 14, 2022



Agenda

- Review Federal Funding
- Review Instructional Budget
- Proposed Expenditures
- Proposed Budget Changes
- Proposed Revenues
- Tax Levy
- Reserve Funds
- Closing the Gap (Possible Tax Rate)
- Ballot propositions
- Next Steps



Federal Funding



- CRRSA-ESSER2
 - **Total** **\$1,719,184**
 - Salaries for Professional Staff \$820,000
 - Salaries for Support Staff \$62,000
 - Supplies and Materials \$34,692

- ARP ESSER LEA Base 90% Funds
 - **Total** **\$1,721,559**
 - Salaries for Professional Staff \$15,839
 - Purchased Services \$352,770
 - Supplies and Materials \$59,453

- ARP ESSER State Reserves
 - **Loss of Instructional time** **\$1,683,815**
 - **Summer Enrichment** **\$336,772**
 - **After School** **\$336,772**

Expenditure Category	21/22 Budget	22/23 Budget	% Change	\$ Change
Curriculum Development	\$ 301,394	\$ 310,228	2.93%	\$ 8,834
Supervision	\$ 635,020	\$ 648,850	2.18%	\$ 13,830
Staff Development	\$ 172,400	\$ 178,222	3.38%	\$ 5,822
Regular Education	\$ 8,251,849	\$ 8,652,620	4.86%	\$ 400,771
Special Education	\$ 6,497,111	\$ 6,530,508	0.51%	\$ 33,397
Occupational Education	\$ 940,732	\$ 951,179	1.11%	\$ 10,447
Summer School	\$ 118,238	\$ 139,688	18.14%	\$ 21,450
Instructional Media	\$ 1,371,871	\$ 1,429,398	4.19%	\$ 57,527
Pupil Services	\$ 1,459,602	\$ 1,634,355	11.97%	\$ 174,753
Total Instruction	\$ 19,748,217	\$ 20,475,048	3.68%	\$ 726,831

22-23 Instruction



2022-23 Projected Inc/Dec Expenditures

• Salaries/Contractuals:	\$667,000
• Healthcare:	\$977,409
• TRS Rates:	\$12,358
• ERS Rates:	(\$23,454)
• FICA:	\$7,000
• Bond Refinancing:	(\$75,000)
• General Support, O&M, Transportation :	\$305,000
• Backhoe Purchase:	\$125,000
• Instruction:	\$225,176
• Program/Personnel:	\$130,000

NET EXPENDITURE INCREASE: \$2,350,489

22-23 TOTAL Estimated EXPENDITURE: \$40,661,487



Proposed Budget Changes (Program/ Personnel)



Proposed Additions		Net \$ Increase
1.0 Computer Services Assistant *	\$	65,000
1.0 Laborer/Night Shift Supervisor (K-12) *	\$	55,000
0.2 OT Services through BOCES **	\$	16,000
0.4 PT Services through BOCES **	\$	32,000
Administrative Dean of Students MES *	\$	96,000
Administrative Dean of Students MMS/MHS *	\$	96,000
School Psychologist *	\$	80,000
Net Increase	\$	440,000

Proposed Reductions		Net \$ Decrease
TOSA Dean of Students MES *	\$	90,000
TOSA Dean of Students MMS/MHS *	\$	90,000
TOSA CSE Chair *	\$	80,000
Teaching Assistant	\$	50,000
Net Decrease	\$	310,000

Net Change = \$130,000

* Inclusive of salary and benefits

** Pending availability of BOCES Staff. BOCES aid in the following year

2022-23 Projected Revenue

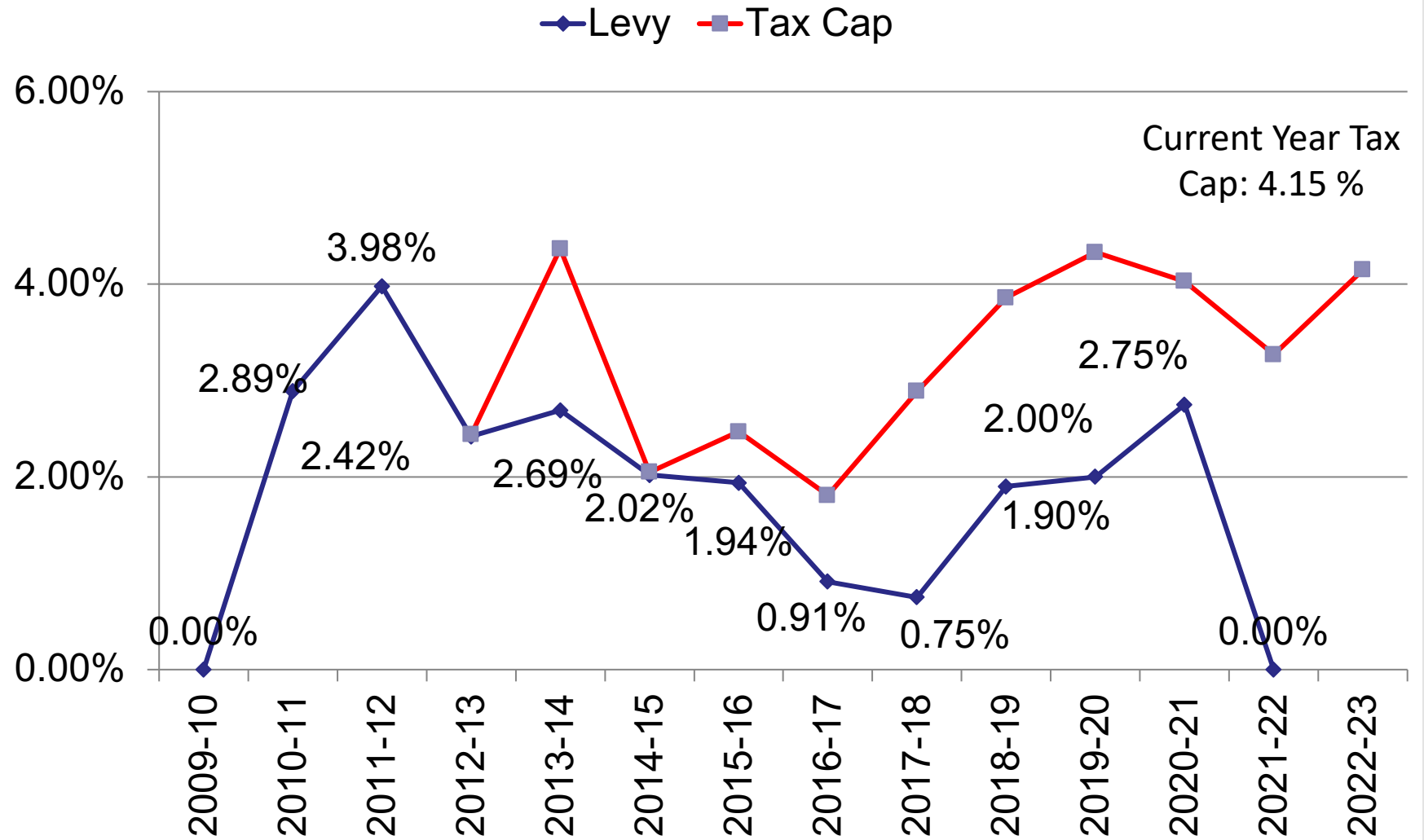
• State Aid Foundation Aid:	\$1,392,891
• Expense-Based Aid:	\$300,000
• Tax Levy Increase Utilized:	0%
• Backhoe Purchase:	\$125,000
• ERS Reserve:	\$415,000
• Debt Service Fund:	\$550,000
• Unemployment:	\$10,000
• TRS Reserve:	\$15,000

NET REVENUE INCREASE: \$1,817,891

22-23 TOTAL Estimated REVENUE: \$40,128,889



Midlakes Tax Levy History



Closing The Gap



2021-2022 Tax Levy	2022-2023 Tax Rate	\$ Increase
\$14,867,586	1.75%	\$261,183
\$14,867,586	2.00%	\$297,352
\$14,867,586	2.25%	\$334,521
\$14,867,586	2.50%	\$371,690
\$14,867,586	2.59%	\$385,070
\$14,867,586	2.75%	\$408,859
\$14,867,586	3.00%	\$446,028
\$14,867,586	3.25%	\$483,197
\$14,867,586	3.50%	\$520,366
\$14,867,586	3.75%	\$557,534
\$14,867,586	4.00%	\$594,703
\$14,867,586	4.15%	\$617,005

Current Gap = (\$532,598)

Use of Tax Levy = \$297,352 (using 2.00% tax rate)

Possible Gap = (\$235,246)

Additional Use of Reserves = TBD

Additional State Aid = ?

Current Gap = (\$532,598)

Use of Tax Levy = \$408,859 (using 2.75% tax rate)

Possible Gap = (\$123,739)

Additional Use of Reserves = TBD

Additional State Aid = ?

Reserve Description	Balance End of Year 2021	21-22 Budget Allocations	Estimated Balance June 2022	22-23 Budget Allocations
Workers' Compensation Reserve	\$ 363,952	\$ -	\$ 363,680	\$ -
Unemployment Insurance Reserve	\$ 120,137	\$ 10,000	\$ 110,137	\$ 10,000
ERS Retirement Reserve	\$ 4,294,171	\$ 415,495	\$ 3,878,676	\$ 415,495
TRIS-Sub Fund	\$ 273,968	\$ 15,000	\$ 258,968	\$ 15,000
Employee Benefits Liability Reserve	\$ 1,558,308	\$ -	\$ 1,558,308	
2010 Bus Purchase Reserve	\$ 84,305	\$ 84,305	\$ -	\$ -
2019 Bus Purchase Reserve	\$ 1,465,367	\$ 306,645	\$ 1,158,722	\$ 684,304
2020 Capital Reserve	\$ 1,906,712		\$ 1,906,712	
Debt Service Fund	\$ 3,647,971	\$ 550,000	\$ 3,097,971	\$ 550,000
TOTAL	\$ 13,714,891	\$ 1,381,445	\$ 12,333,974	\$ 1,674,799

2022-23 Reserve Funds





2022-2023 Ballot Propositions

1. To adopt the annual budget of the Phelps-Clifton Springs Central School District for the fiscal year 2022-2023 and to authorize the requisite portion thereof to be raised by taxation on the taxable real property of the District.
2. To authorize the Board of Education to expend up to \$684,304 for the purchase of school buses, to be paid from the Bus Purchase Reserve.
3. A separate proposition shall be on the ballot for approval of \$174,000 annually to be contributed to support the Clifton Springs Library in the amount of \$87,000, and to the Phelps Community Memorial Library in the amount of \$87,000.
4. To elect two members of the Board of Education to three-year terms, commencing July 1, 2022 and expiring June 30, 2025, and one member of the Board of Education to a one year, one month and thirteen day term, commencing May 17, 2022 and expiring June 30, 2023.



NEXT STEPS..

Await Legislative State Aid Release

Review of current programs

Review of Tax Levy Limit for Budget

Review of Reserve Usage for Budget

Final Draft Budget Presentation April 4th

Adopt final budget April 18th

Budget Hearing May 9th

Budget Vote: May 17th