

Phelps-Clifton Springs CSD
2022-2023
Budget Proposal
Draft #4

Board of Education Meeting

April 4, 2022



Agenda

- Proposed Expenditures
- Proposed Budgetary Changes
- Projected Revenue
- Closing the Gap
- Reserve Funds
- Property Tax Rate Impact
- Ballot Propositions
- Next Steps



2022-23 Projected Expenditures



• Salaries/Contractuals:	\$707,000
• Healthcare:	\$837,409
• TRS Rates:	\$12,358
• ERS Rates:	(\$23,454)
• FICA:	\$7,000
• Bond Refinancing:	(\$75,000)
• General Support, O&M, Transportation :	\$355,000
• Backhoe Purchase:	\$125,000*
• Instruction:	\$275,176
• Program/Personnel:	\$130,000

* Revenue from 2021-2022 Fund Balance

NET EXPENDITURE INCREASE: \$2,350,489

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

Budget to Budget Increase 6.14%

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:	\$350,000
• Tax Levy Increase Utilized:	TBD
• Backhoe Purchase:	\$125,000
• ERS Reserve:	\$415,495
• Debt Service Fund:	\$550,000
• Unemployment:	\$10,000
• TRS Reserve:	\$15,000
NET REVENUE INCREASE:	\$1,867,891
22-23 TOTAL Estimated REVENUE:	\$40,178,889
Current Gap:	\$482,598

Closing the Gap



Current Deficit	2022-2023 Tax Levy Rate	\$ Increase	Additional Use of Reserves
\$482,598	2.00%	\$297,352	\$185,246
\$482,598	2.25%	\$334,521	\$148,077
\$482,598	2.50%	\$371,690	\$110,908
\$482,598	2.59%	\$385,070	\$97,528
\$482,598	2.75%	\$408,859	\$73,739

Reserve Description	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
Workers' Compensation Reserve											
Unemployment Insurance Reserve									\$ 10,000	\$ 10,000	\$ 10,000
ERS Retirement Reserve						\$ 40,000	\$ 150,000	\$ 185,000	\$ 510,000	\$ 414,495	\$ 562,572
TRS-Sub Fund									\$ 15,000	\$ 15,000	\$ 15,000
Debt Service Fund	\$ 231,763	\$ 219,330	\$ 232,364	\$ 195,364	\$ 176,911	\$ 176,911	\$ 175,000	\$ 225,000	\$ 550,000	\$ 550,000	\$ 550,000
Appropriated Fund Balance	\$ 1,102,088	\$ 950,000	\$ 850,000	\$ 500,000							
TOTAL	\$ 1,333,851	\$ 1,169,330	\$ 1,082,364	\$ 695,364	\$ 176,911	\$ 216,911	\$ 325,000	\$ 410,000	\$ 1,085,000	\$ 990,495	\$ 1,138,572

2022-2023 Use of Reserves

Potential 22/23 Property Tax Rate Impact



% Tax Rate Increase	Average \$ Change Property Tax Bill w/o STAR		Average \$ Change Property Tax Bill w/ STAR		Average \$ Change Property Tax Bill Enhanced STAR
2.00%	\$	99.04	\$	84.77	\$ 65.42
2.25%	\$	111.42	\$	95.37	\$ 73.60
2.50%	\$	123.80	\$	105.97	\$ 81.78
2.59%	\$	128.25	\$	109.78	\$ 84.72
2.75%	\$	136.17	\$	116.56	\$ 89.96

* Property tax bill annual dollar amount estimated increased based on a 21/22 Assessed Value property value of \$200,000.

Closing the Gap



Current Deficit	2022-2023 Tax Levy Rate	\$ Increase	Additional Use of Reserves
\$482,598	2.00%	\$297,352	\$185,246
\$482,598	2.25%	\$334,521	\$148,077
\$482,598	2.50%	\$371,690	\$110,908
\$482,598	2.59%	\$385,070	\$97,528
\$482,598	2.75%	\$408,859	\$73,739



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 \$684,804 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

- Adopt Final Budget: April 18th
- Annual Budget Hearing: May 9th
- Annual Budget Vote: May 17th

