

Phelps-Clifton Springs CSD 2025 – 2026 Budget Hearing

May 12, 2025



Agenda

- 2025-26 Budget Goals
- Highlights from the State Budget
- Proposed Budget
 - Proposed Revenue
 - Use of Reserves (Revenue)
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2025-2026 Budget Goals

- Close budgetary gaps through attrition in staffing
- Meet the needs of students while being responsible to our taxpayers
- Protect the long-term availability of District reserves
- Continue to fund Bus Purchase Reserve and Capital Reserves to plan for the future



Highlights from the State Budget

- Minimum 2% increase in Foundation Aid for all school Districts. Increase of \$414,353 for Midlakes
- BOCES salary aid increased to \$40,000 on eligible instructional salaries
- Retiree earnings cap extended by two additional years
- Smartphone ban: “bell-to-bell”
- Two-year extension to implementation of zero-emission buses

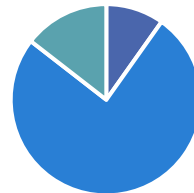


Proposed Budget



Expenditures	
Administrative	\$4,727,090
Program	\$35,801,034
Capital	\$6,858,636
Total	\$47,386,760

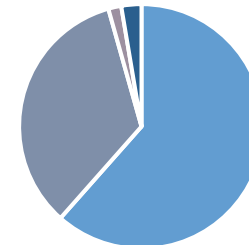
Expenditures



- Administrative 9.98%
- Program 75.55%
- Capital 14.47%

Revenue	
State Aid	\$29,157,895
Real Property Taxes	\$16,160,997
Reserves/Debt Service	\$809,787
Other	\$1,258,081
Total	\$47,386,760

Revenue



- State Aid 61.53%
- Real Property Taxes 34.10%
- Reserves/Debt Service 1.71%
- Other 2.66%

Proposed Revenue



	2024-2025	2025-2026	\$ Increase
State Aid	\$28,743,542	\$29,157,895	\$414,353
Real Property Taxes	\$15,844,115	\$16,160,997	\$316,882
Reserves/Debt Service	\$740,000	\$809,787	\$69,787
Other	\$815,301	\$1,258,081	\$442,780
	\$46,142,958	\$47,386,760	\$1,243,802

Reserve Description	24-25 Budget Allocations	Balance as of March 31, 2025	25-26 Proposed Budget Allocations
Workers' Compensation Reserve	\$0	\$412,903	\$0
Unemployment Insurance Reserve	\$0	\$129,289	\$0
Employee's Retirement Reserve	\$325,000	\$3,857,174	\$394,787
Teacher's Retirement Reserve	\$20,000	\$462,445	\$20,000
Tax Certiorari Reserve	\$0	\$38,000	\$0
Employee Benefits Liability Reserve	\$95,000	\$1,767,897	\$95,000
Debt Service Reserve	\$300,000	\$3,924,248	\$300,000
TOTAL	\$740,000	\$10,591,956	\$809,787



Use of Reserves (Revenue)

Proposed Expenditures (Administrative)

ADMINISTRATIVE	2024-2025	2025-2026	\$ Increase
Board of Education	\$102,475	\$106,870	\$4,395
Central Administration and Finance	\$868,945	\$902,765	\$33,820
Legal, Personnel, Public Information	\$243,488	\$202,000	(\$41,488)
Central Services and Special Items	\$987,436	\$1,034,936	\$47,500
Curriculum, Supervision, Research & Planning	\$1,335,656	\$1,305,568	(\$30,088)
Employee Benefits	\$1,102,126	\$1,174,951	\$72,824
TOTAL ADMINISTRATIVE	\$4,640,126	\$4,727,090	\$86,963



Proposed Expenditures (Program)

PROGRAM	2024-2025	2025-2026	\$ Increase
Staff Development & Teaching - Regular School	\$12,713,774	\$13,015,879	\$302,105
Programs for Students with Disabilities	\$7,967,961	\$7,877,273	(\$90,688)
Counseling, Psychologists, Social Workers & Health Services	\$1,129,348	\$1,208,371	\$79,023
Athletics	\$698,228	\$727,359	\$29,131
Transportation	\$2,035,689	\$2,174,163	\$138,474
Employee Benefits	\$10,236,572	\$10,797,989	\$561,417
TOTAL PROGRAM	\$34,781,572	\$35,801,034	\$1,019,462

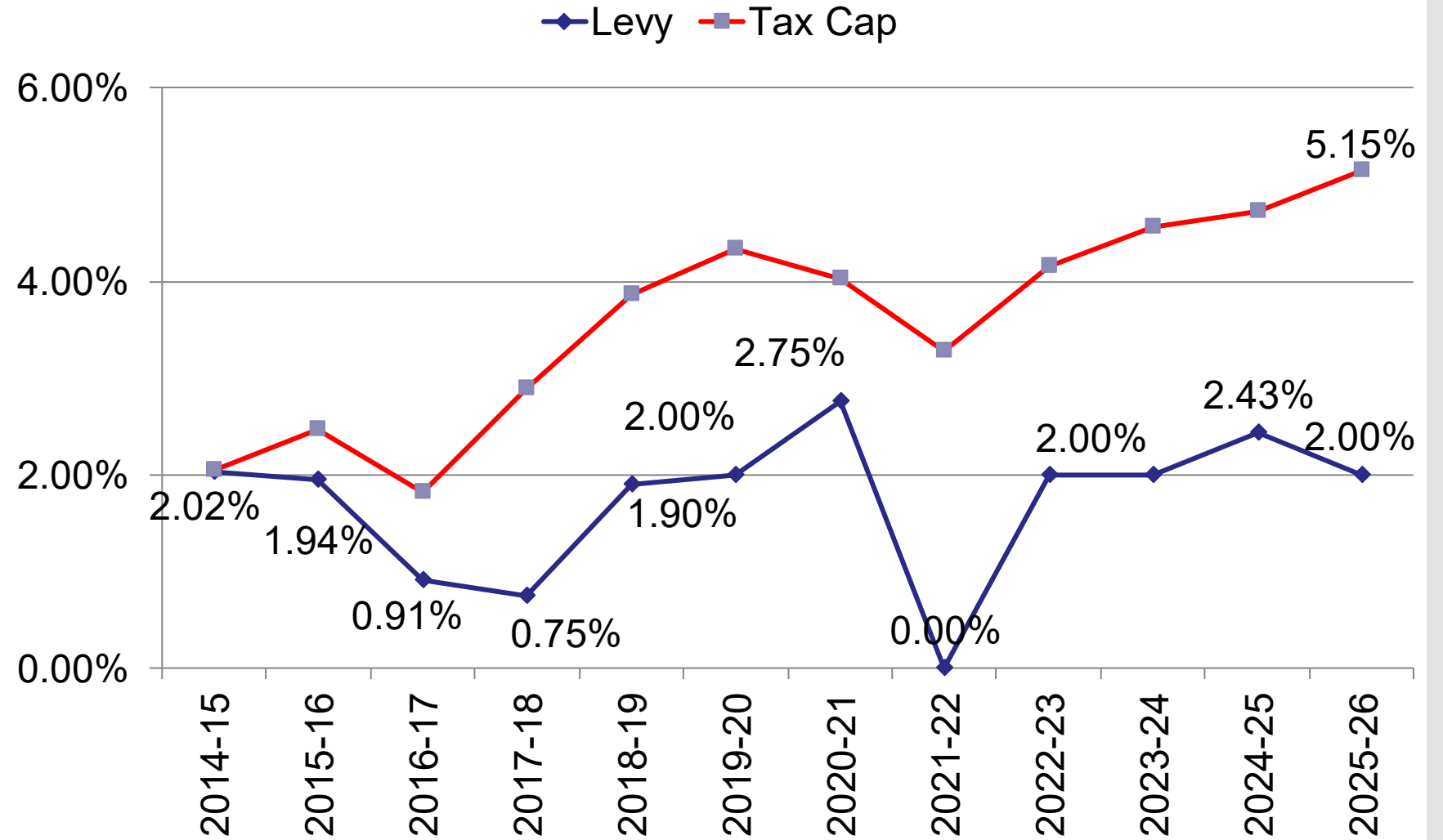


Proposed Expenditures (Capital)



CAPITAL	2024-2025	2025-2026	\$ Increase
Operation and Maintenance of Plant	\$2,647,978	\$2,744,127	\$96,149
Employee Benefits	\$738,801	\$780,028	\$41,228
Debt Service	\$3,334,481	\$3,334,481	\$0
TOTAL CAPITAL	\$6,721,260	\$6,858,636	\$137,377

Midlakes Tax Levy History



Budget Analysis Using Previous Years



Year	Overall Budget	Budget to Budget Increase from Previous Year (\$)	Budget to Budget Increase from Previous Year (%)	Tax Levy Increase (%)
2019-20	\$36,295,087	\$631,090	1.77%	2.00%
2020-21	\$37,488,003	\$1,192,916	3.29%	2.75%
2021-22	\$38,310,998	\$822,995	2.20%	0.00%
2022-23	\$40,636,321	\$2,325,323	6.07%	2.00%
2023-24	\$44,472,644	\$3,836,323	9.44%	2.00%
2024-25	\$46,142,958	\$1,670,314	3.76%	2.43%
2025-26	\$47,386,760	\$1,243,802	2.70%	2.00%

Approximate Increase in School Taxes

% Tax Levy Increase	Average \$ Change Property Tax Bill w/o STAR	Average \$ Change Property Tax Bill w/ STAR	Average \$ Change Property Tax Bill w/ Enhanced STAR
2.00%	\$ 49.40	\$ 36.08	\$ 12.22

Above data calculated based on municipality assessments and equalization rates from 2024 and \$100,000 home assessment

Ballot Propositions

- Adopt the annual budget of the District for fiscal year 2025 – 2026 in the amount of \$47,386,760.
- To elect two members of the Board of Education.
- To authorize the expenditure of up to \$888,237 for the purchase of school buses, to be paid from the Bus Purchase Reserve and the Transportation Capital Reserve.
- A separate proposition shall be on the ballot for approval of \$194,000 annually to be contributed to support the Clifton Springs Library in the amount of \$97,000 and the Phelps Library in the amount of \$97,000.



Board of Education Candidates

Vote for Two Board of Education Members

1. Amanda Frost
2. Nicholas Hargarther
3. Lindsay Marino
4. Jackie Gallahan Blake

Questions

