

# Canandaigua City School District 2020-21 Budget

May 11, 2020



Canandaigua City School District

# Summary

- Revenues
- Tax Cap History
- State Aid
- 3-Part Budget
- Changes to Staffing
- Capital Outlay Projects
- Appropriated Reserves & Fund Balance
- Estimated Tax Bill
- Propositions
- Vote Date



Canandaigua City School District

# Revenue

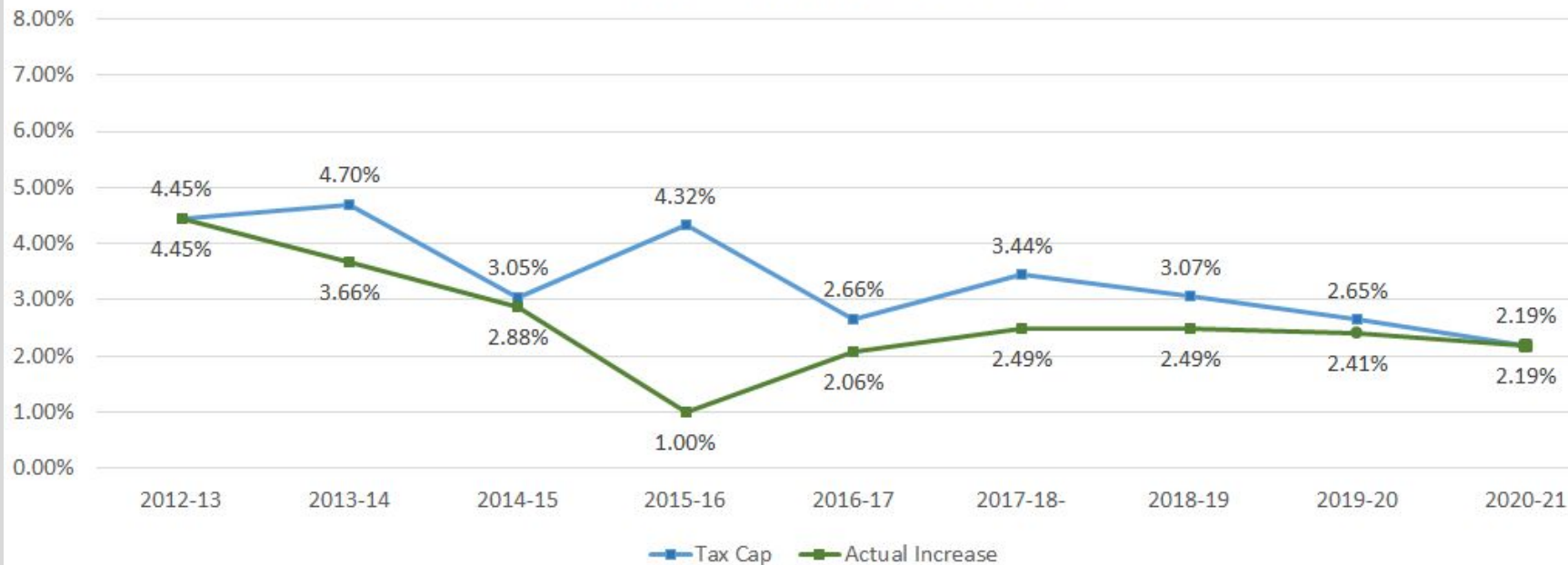
	2019-20	2020-21	Increase/ (Decrease)
Local Tax Levy	\$46,530,289	\$47,549,426	\$1,019,137
State/Federal Aid	\$26,757,099	\$27,057,014	\$299,915
Payment in Lieu of Taxes	\$580,603	\$589,144	\$8,541
Interest & Penalties	\$300,000	\$200,000	(\$100,000)
Miscellaneous (Tuition/Fees/Reimbursements)	\$419,000	\$424,000	\$5,000
Appropriated Reserves & Fund Balance	\$1,775,000	\$1,882,578	\$107,578
<b>Total</b>	<b>\$76,361,991</b>	<b>\$77,702,662</b>	<b>\$1,340,671</b>



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# Tax Levy History

## Tax Cap vs. Actual Levy Increase



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# State Aid Update

❑ Foundation Aid Flat = 2019-20 Budget

\*The NYS Director of Budget will assess revenues & expenses compared to projected revenues & expenses three times during the state budget year. If revenues received are more than 1% lower than projections or actual spending is more than 1% more than projected, the NYS Director of Budget can reduce school aid.

**State Aid can be reduced mid-year**



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# 3-Part Budget

	2019-20 Budget	2020-21 Budget	Increase/(Decrease)
<b>Administration</b>	\$6,392,302	\$6,413,457	\$ 21,155
<b>Program</b>	\$59,292,541	\$60,557,485	\$1,264,944
<b>Capital</b>	\$10,677,148	\$10,731,720	\$ 54,572
<b>Total</b>	<b>\$76,361,991</b>	<b>\$77,702,662</b>	<b>\$1,340,671</b>
	% of Total Budget	% of Total Budget	
<b>Administration</b>	8.37%	8.25%	-0.12%
<b>Program</b>	77.65%	77.93%	0.29%
<b>Capital</b>	13.98%	13.81%	-0.17%



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# Staffing Changes

## Additions

- ❑ 2 Elementary Teachers (PES)
  - ❑ Hired mid-year 2019-20
  - ❑ Unanticipated class size increase in Grades K & 2



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# Staffing Changes

## Reductions Due to Attrition

- ❑ 0.5 - Art (PES)
- ❑ 0.5 - Physical Education (HS)
- ❑ 1.0 - Clerical (PES)
- ❑ 1.0 - Counselor (HS)
- ❑ 1.0 - French (MS)
- ❑ 1.0 - Intervention Specialist (PES)
- ❑ 1.0 - Nurse (St. Mary's)
- ❑ 1.0 - Reading Teacher (CMS)
- ❑ 1.0 - Social Studies (HS)

**Budget Savings =  
\$574,261**



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# Capital Outlay Projects

## **\$100,000 Project - Primary-Elementary School**

- Work will include upgrading the window balancing at the Primary/Elementary School to allow for windows to open and close properly.

## **\$700,000 Project - Central Receiving and Storage Facility**

- Work will include construction of a 9,000 SF central receiving storage facility on the site of the Canandaigua Operation Center. This work will include site modifications, structural, mechanical, electrical and plumbing work. This facility will assist in alleviating storage needs throughout the district.

*Part of District's long-range maintenance and financial plan.*

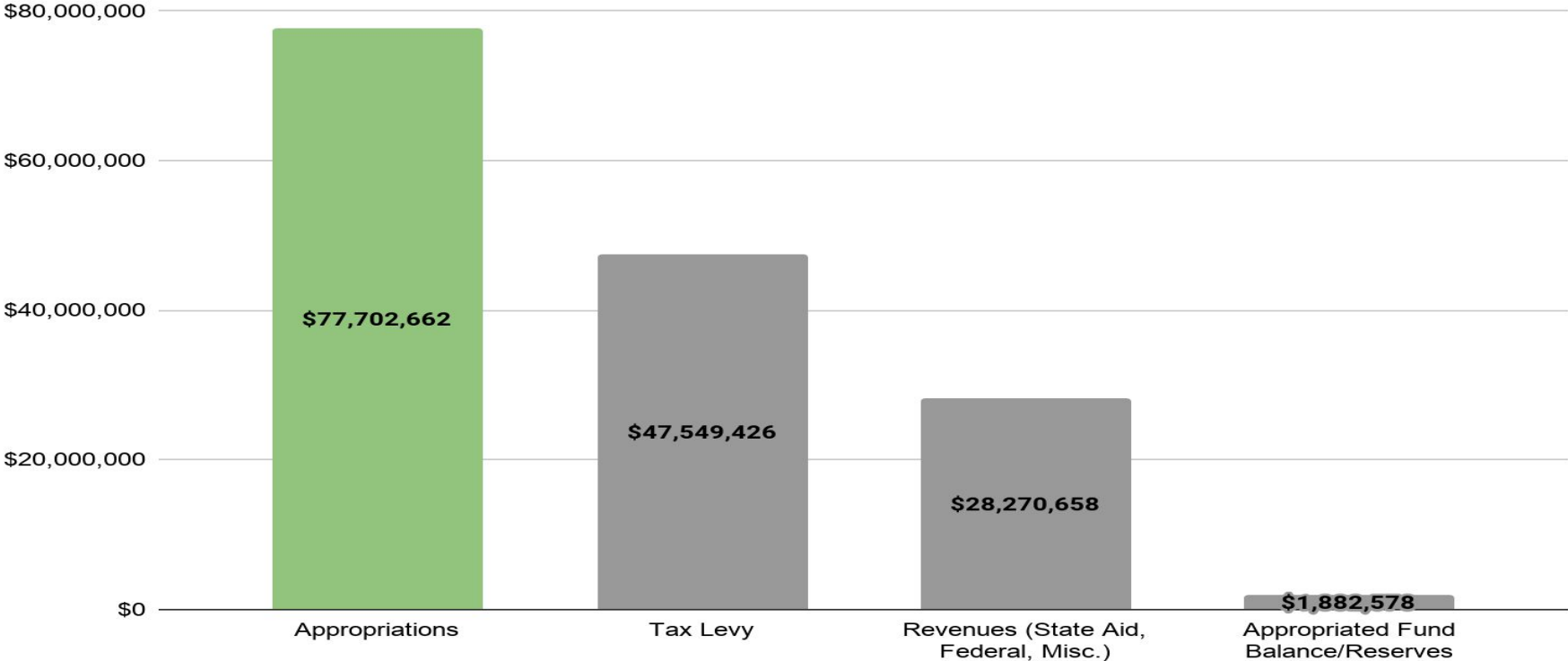
*Reduces spikes to tax cap calculation. Will reduce costs*

*by purchasing supplies in bulk.*



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# Current Surplus/(Deficit)



# Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$ 1,000,000
Workers' Compensation	\$ 343,000
Unemployment Insurance	\$ 100,000
Employee Benefit Accrued Liability	\$ 100,000
Tax Certiorari	\$ 50,000
Fund Balance	\$ 289,578



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# Estimated Tax Bill

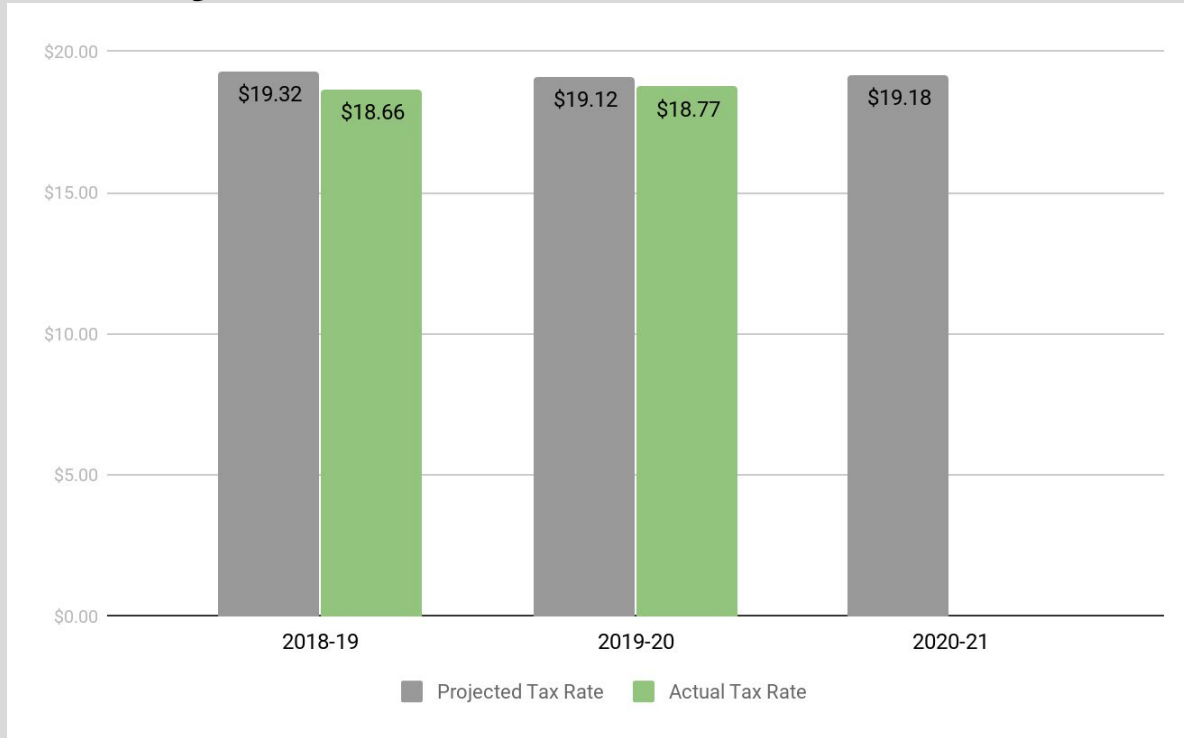
	<b>Proposed 2019-20</b>	<b>Actual 2019-20</b>	<b>Proposed 2020-21</b>
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$19.12	\$18.77	\$19.18
Tax Bill Before STAR	\$2,868.00	\$2,815.50	\$2,877.00
STAR Exemption*	(560.00)	(560.00)	(560.00)
Tax Bill After STAR	\$2,308.00	\$2,555.50	\$2,317.00
		<b>Annual Change</b>	<b>\$61.50</b>
		<b>Monthly Change</b>	<b>\$5.13</b>

*\*STAR for 2020-21 is Estimated*



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# Projected Vs. Actual Tax Rates



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# Multi-Year Budgeting

- ❑ We can't just look at this year, we need to prepare for multiple years
  - ❑ Will state aid stay flat/reduce in future years?
  - ❑ Low CPI will force lower tax cap calculation
  - ❑ TRS/ERS rates based on investment rate of returns
  - ❑ What will future health insurance increases be?



# Proposition 1 - Capital Project

- ❑ \$61,700,000 Capital Project
- ❑ Use of \$10,600,000 in Capital Reserves
- ❑ Asset Preservation & Safety
- ❑ No Marginal Increase to the Tax Levy



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# Proposition 2 - Transportation

- ❑ Seven 74-passenger buses
- ❑ Use of Transportation Reserve and Fund Balance
- ❑ No new increase to taxes





# One Board of Education Seat

- ❑ Cheryl Birx
  - ❑ One 5-Year Term



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# Proposition 3 - Funding for Wood Library

## Proposal from Wood Library

- ❑ \$720,268 Tax Levy
- ❑ Increase 2.86%
- ❑ Increase of 0.006 cents/\$1,000 Assessed Value
- ❑ Increase of \$0.90 for \$150,000 Assessed Value



# Budget Vote and Board of Education

Tuesday, June 9, 2020

Vote by Absentee Ballot Only

Absentee ballots will be mailed to all registered voters with postage paid return envelope included.



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