

# Canandaigua City School District 2021-22 Budget

April 5, 2021



Canandaigua City School District

# Summary

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



# State Aid Update

- State Budget has not been adopted
  - News from Albany:
    - \$1.4 Billion increase in school aid
    - Not supplanting state aid with federal stimulus aid
    - School district specific aid numbers currently not available
  - State Budget Questions
    - Are one-time federal stimulus funds being used by the state to cover educational spending?
    - Is this spending sustainable?



# Federal Stimulus Aid Update

- Adoption of State Budget needed for details
  - Coronavirus Response & Relief Supplementary Appropriations Act (CRRSA)
    - Stimulus 2; passed December, 2020
    - \$3,149,711
    - Currently in budget supplanting state aid reduction
  - American Rescue Plan Act
    - Stimulus 3, passed March, 2021
    - Allocation not yet determined
    - 20% of allocation required to address learning loss



# Revenue (2.07% Levy Increase)

	2020-21	2021-22	Increase/ (Decrease)
Local Tax Levy	\$47,549,426	\$48,533,879	\$984,453
State/Federal Aid	\$27,057,014	\$27,987,761	\$930,247
Payment in Lieu of Taxes	\$589,144	\$706,286	\$117,142
Interest & Penalties	\$200,000	\$250,000	\$50,000
Miscellaneous (Tuition/Fees/Reimbursements)	\$424,000	\$455,000	\$31,000
Appropriated Reserves & Fund Balance	\$1,882,578	\$1,397,152	(\$485,426)
<b>Total</b>	<b>\$77,702,662</b>	<b>\$79,330,078</b>	<b>\$1,627,416</b>



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# Revenue (1% Levy Increase)

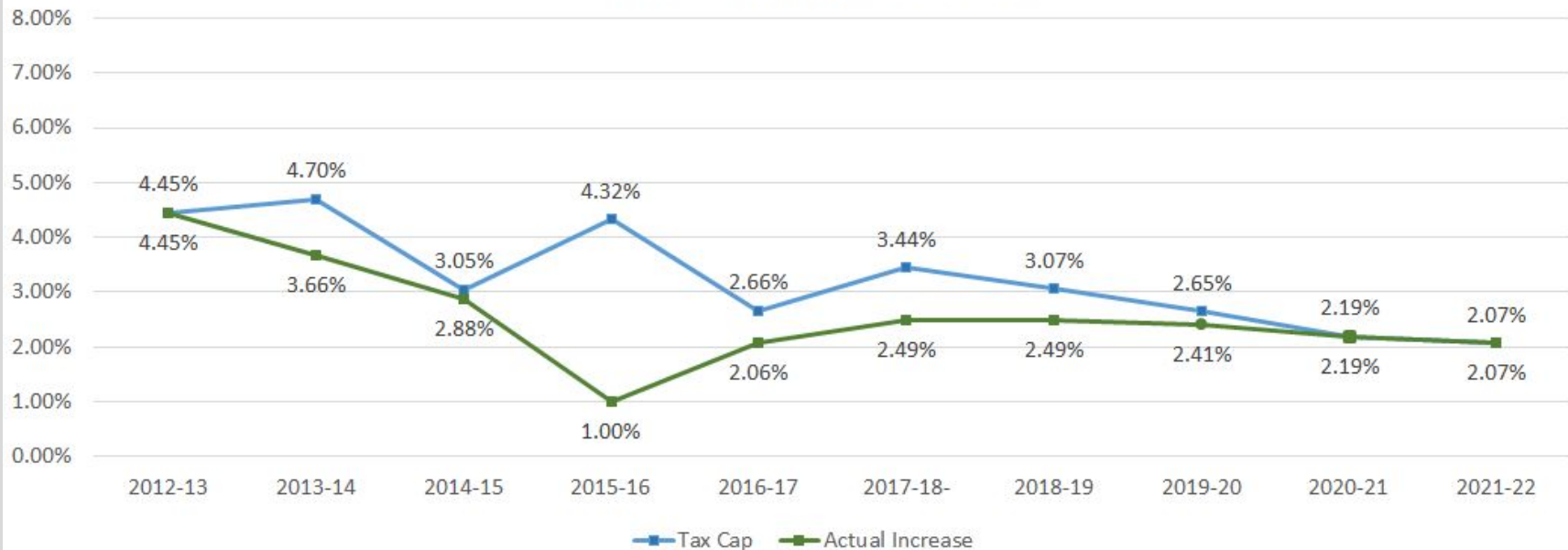
	2020-21	2021-22	Increase/ (Decrease)
Local Tax Levy	\$47,549,426	\$48,024,920	\$475,494
State/Federal Aid	\$27,057,014	\$27,987,761	\$930,247
Payment in Lieu of Taxes	\$589,144	\$706,286	\$117,142
Interest & Penalties	\$200,000	\$250,000	\$50,000
Miscellaneous (Tuition/Fees/Reimbursements)	\$424,000	\$455,000	\$31,000
Appropriated Reserves & Fund Balance	\$1,882,578	\$1,906,111	\$23,533
<b>Total</b>	<b>\$77,702,662</b>	<b>\$79,330,078</b>	<b>\$1,627,416</b>



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# Tax Levy History

## Tax Cap vs. Actual Levy Increase



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# 3-Part Budget

	2020-21 Budget	2021-22 Budget	Increase/(Decrease)
<b>Administration</b>	\$6,413,457	\$6,547,814	\$134,357
<b>Program</b>	\$60,557,485	\$62,087,865	\$1,530,380
<b>Capital</b>	\$10,731,720	\$10,694,399	(\$37,321)
<b>Total</b>	<b>\$77,702,662</b>	<b>\$79,330,078</b>	<b>\$1,627,416</b>

	% of Total Budget	% of Total Budget	
<b>Administration</b>	8.26%	8.25%	(0.01%)
<b>Program</b>	77.93%	78.27%	0.34%
<b>Capital</b>	13.81%	13.48%	(0.33%)



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# Staffing Changes

## Additions

- 0.5 Special Educ. Teacher (HS)
- 1 Implementation Coach (PES)
- Dean of Students (HS)
- 1 Social Worker (HS)

## Reductions Due to Attrition

- 1 Teaching Assistant (PES)
- 1 Family Serv. Facilitator (HS)



# Capital Outlay Projects

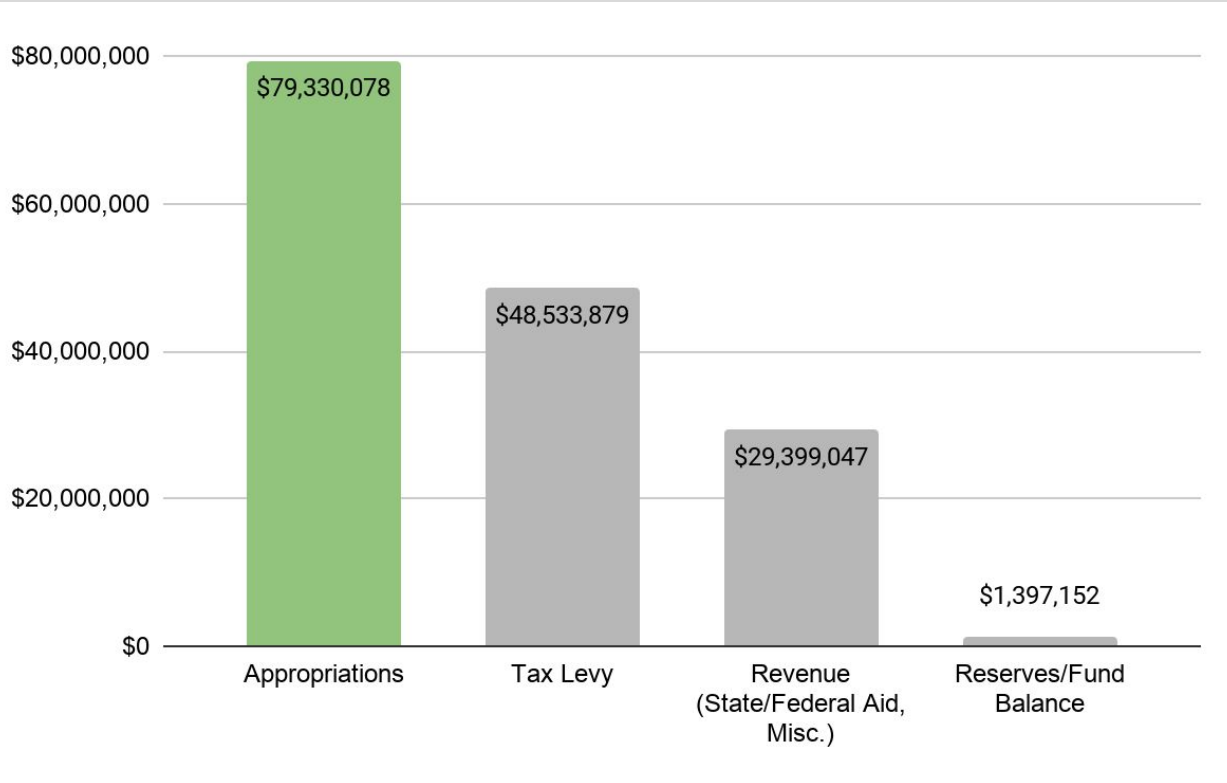
## **\$100,000 Project - Academy**

- Work will include removing the original primary and secondary loop hot water pumps and replacing both the primary and secondary pump with new pumps
- Estimated 73.2% state aid of total project cost



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# Current Surplus/(Deficit)



# Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$775,000
Workers' Compensation	\$343,000
Unemployment Insurance	\$100,000
Employee Benefit Accrued Liability	\$100,000
Tax Certiorari	\$50,000
Fund Balance	\$204,152



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# Estimated Tax Bill

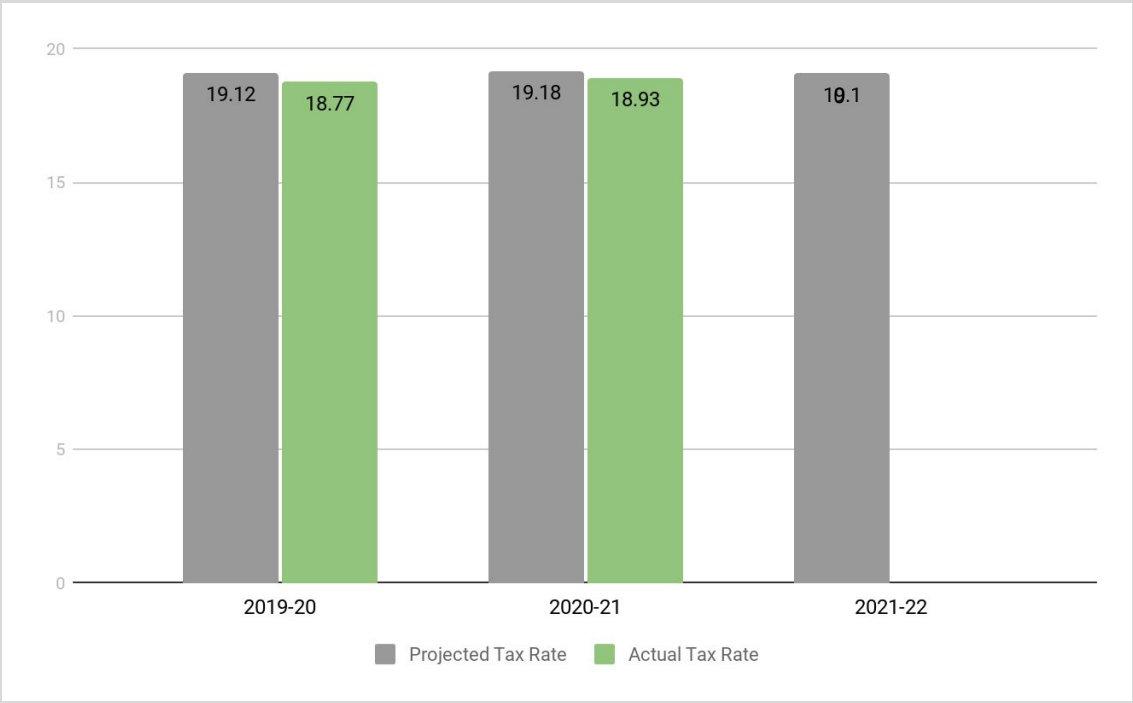
	Proposed 2020-21	Actual 2020-21	Proposed 2021-22
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$19.18	\$18.93	\$19.10
Tax Bill Before STAR	\$2,877.00	\$2,839.50	\$2,865.00
STAR Exemption*	(560.00)	(560.00)	(560.00)
Tax Bill After STAR	\$2,317.00	\$2,279.50	\$2,305.00
		<b>Annual Change</b>	<b>\$25.50</b>
		<b>Monthly Change</b>	<b>\$2.125</b>

*\*STAR for 2021-22 is Estimated*



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# Projected Vs. Actual Tax Rates



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# Multi-Year Budgeting

- ❑ We need to consider current and future years:
  - ❑ Federal Stimulus Funds
    - ❑ One-time funds, once used they are gone
    - ❑ Should not be used for recurring expenditures
  - ❑ State Aid
    - ❑ How much of the state budget is being balanced by one-time stimulus funds? What happens to state aid when these funds are exhausted?
  - ❑ Low CPI causes lower tax cap calculation
  - ❑ TRS/ERS rates based on investment rate of returns
  - ❑ Health insurance rates increasing at or above trend



# Proposition 2 - Capital Reserve

- ❑ Establish a capital reserve fund to defray the cost of the construction and reconstruction of School District buildings and facilities, including original equipment, machinery, apparatus, appurtenances, furnishings and other incidental improvements and expenses in connection therewith, and to defray the cost of, in whole or in part, and in order to accomplish the same, the Board is hereby authorized to establish the ultimate amount of such reserve fund to Ten Million Dollars (\$10,000,000) plus accrued interest and other investment earnings, with a probable term of ten (10) years.





# Proposition 3 - Transportation

- ❑ Purchase of Buses = \$983,000
  - ❑ Seven 74-Passenger Buses at \$125,000 each
  - ❑ Two 16-Passenger Buses at \$54,000 each
  
- ❑ Use of Transportation Reserve and Fund Balance
  
- ❑ No new increase to taxes



# Proposition 4 - Funding for Wood Library

## Proposal from Wood Library

- ❑ \$771,000 Tax Levy
- ❑ Increase 7.04%
- ❑ Increase of 0.016 cents/\$1,000 Assessed Value
- ❑ Increase of \$2.40 for \$150,000 Assessed Value



# Two Board of Education Seats

- ❑ Two 5-Year Terms
  - ❑ Cheryl Birx
  - ❑ Jeanie Grimm



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# Budget Vote and Board of Education

Tuesday, May 18, 2021

7:00 a.m. - 9:00 p.m.

Primary-Elementary School Link Gym

90 West Gibson Street

Or

Cheshire Fire Hall

4285 Route 21 South



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