

Canandaigua City School District 2021-2022 Budget

March 22, 2021



Canandaigua City School District

Summary

- Tax Levy Limit and History
- What's Driving the Budget?
- Staffing Changes
- Budget Status
- Reserves
- Next Steps



Canandaigua City School District

Tax Cap Threshold

- ❑ Maximum Allowable Levy: 2.07% Increase
 - ❑ = \$984,454 increase

Tax Cap Calculation	2021-22
Prior School Year Tax Levy	47,549,425
Tax Base Growth Factor (x)	1.011
Subtotal	48,072,469
Prior Year PILOTS received (+)	589,144
Tax Levy to Pay for Court Order/Judgements (-)	0
Tax Levy to Pay for Local Capital Costs (-)	1,553,155
Subtotal	47,108,458
Allowable Levy Growth Factor (x)	1.0123
Subtotal	47,687,892
PILOTS in Coming School Year (-)	706,286
TAX LEVY LIMIT	46,981,606
Tax Levy to Pay for Court Order/Judgements	-
ERS Exclusion	-
TRS Exclusion	-
Local Capital Costs	1,552,273
Available Carryover	-
Maximum Allowable Tax Levy	48,533,879
Maximum Allowable Increase/(Decrease)	984,454
Maximum Allowable % Increase/(Decrease)	2.07%



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Tax Levy History

Tax Cap vs. Actual Levy Increase



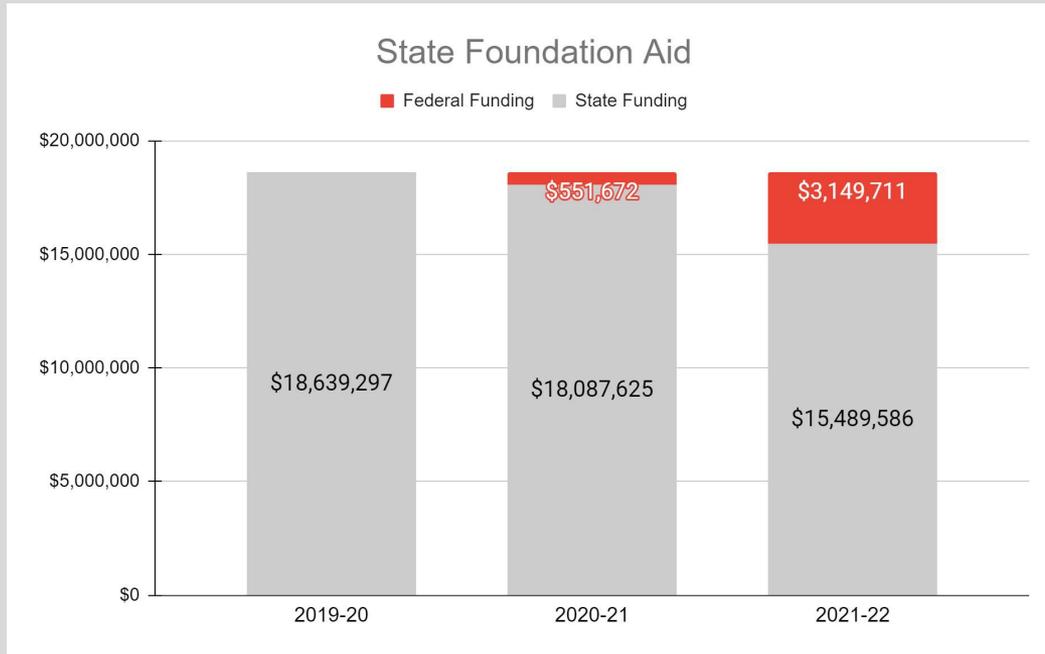
Budget Challenges

- Teacher Retirement System (TRS)
 - 0.27% rate increase
- Health Insurance
 - 10% rate increase
- Tax Cap
 - 2.07% allowable limit
- State Aid
 - Foundation Aid flat at 2019-20 levels
 - Reduction of \$3.15 million in state aid off-set by federal stimulus funds



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Budget Challenges



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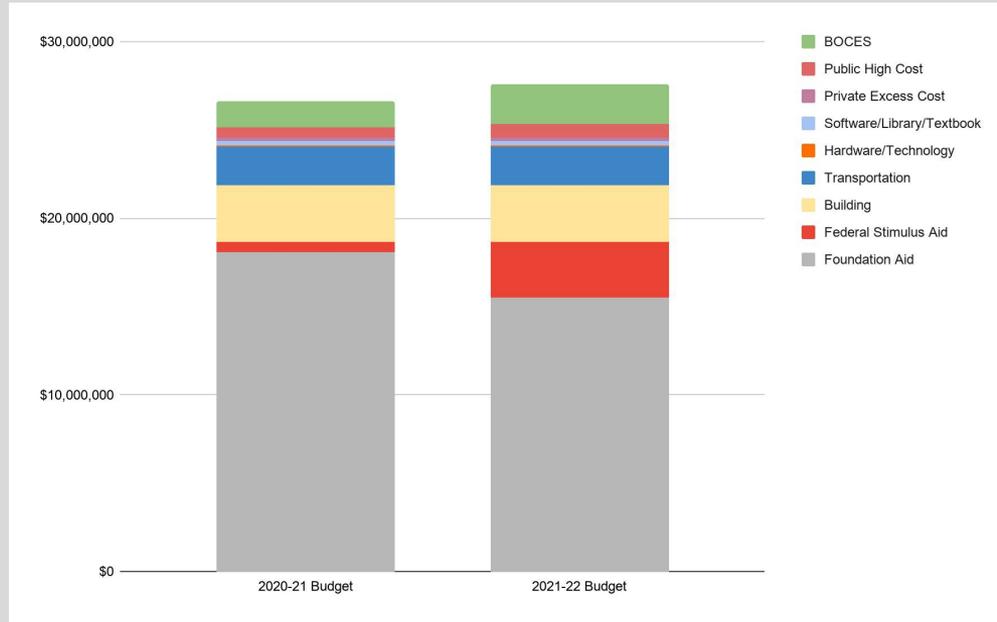
Budget Positives

- ❑ Special Education BOCES decrease = \$329,982
 - ❑ Lower anticipated out-of-district student placements
- ❑ State BOCES Aid increase = \$750,000
 - ❑ Moving IT purchases in 2020-21 from direct purchase to BOCES purchasing



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State Aid



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Staffing Changes

Additions

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

Reductions Due to Attrition

- 1 Teaching Assistant (PES)



Revenues

	2020-21 Budget	2021-22 Budget	Increase/ (Decrease)
Property Taxes/PILOTS/Penalties	48,313,570	49,415,165	1,101,595
State Aid	26,398,632	24,728,050	(1,670,582)
Federal Stimulus Aid	548,882	3,149,711	2,600,829
Medicaid	110,000	110,000	0
Miscellaneous (All Other Revenue)	449,000	530,000	81,000
Total	75,820,084	77,932,926	2,112,842

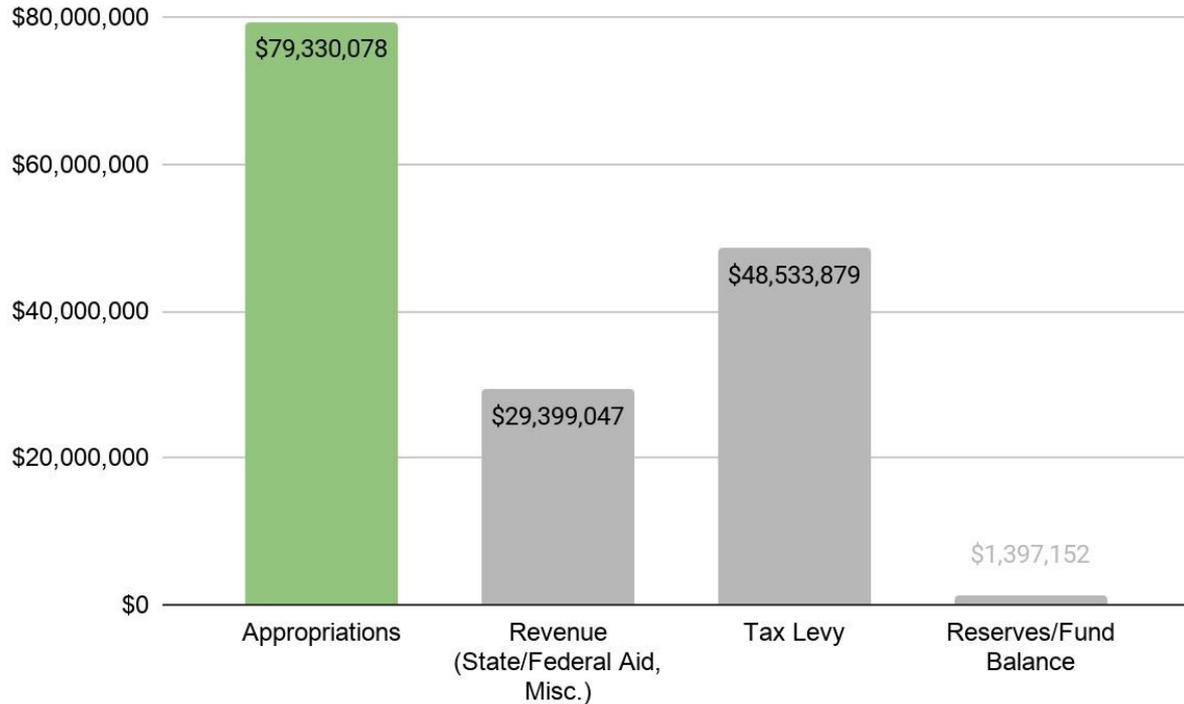


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3-Part Budget

	2020-21 Budget	2021-22 Budget	Increase/(Decrease)
Administration	\$6,413,457	\$6,547,814	\$134,357
Program	\$60,557,485	\$62,087,865	\$1,530,380
Capital	\$10,731,720	\$10,694,399	(\$37,321)
Total	\$77,702,662	\$79,330,078	\$1,627,416
	% of Total Budget	% of Total Budget	Increase/(Decrease)
Administration	8.26%	8.25%	(0.01%)
Program	77.93%	78.27%	0.34%
Capital	13.81%	13.48%	(0.33%)

Current Budget Status



Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$600,000
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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Next Steps

- Await Legislative State Aid Release
- Await details on federal stimulus funds
- Determine tax levy and reserves
- Budget Adoption- April 5th or April 21st (Must be completed by April 26th)
- Budget Hearing- May 10th
- Budget Vote- May 18th



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