

Canandaigua City School District 2021-22 Budget

April 21, 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
 - Foundation Aid to be fully funded by 2023-24
 - Federal Stimulus funds will not be used to offset state aid reductions
 - Foundation Aid increase = \$667,778
 - Currently under-funded = \$446,647
 - Can NYS sustain this level of funding?
- UPK Funding
 - Increase = \$461,664; (from \$265,121 to \$726,785)
 - UPK funding has been flat for over a decade
 - UPK is tracked in our Special Aid Fund and does not affect the General Fund Budget
 - Only available for 2 years? 2021-22 & 2022-23?



Federal Stimulus Aid Update

- Coronavirus Response & Relief Supplementary Appropriations Act (CRRSA)
 - Stimulus 2; passed December, 2020
 - \$3,149,711
 - No longer used to offset state aid reductions
 - To be used by September 30, 2023
- American Rescue Plan Act (ARPA)
 - Stimulus 3, passed March, 2021
 - \$3,572,111
 - To be used over 4 years from 2021-22 through 2024-25
 - Must use at least 12.5% of total each year
 - To be used by September 30, 2024
- Both will be tracked in the Special Aid Fund & are not part of the budget



Revenue

	2021-22 1.7% Levy Increase	2021-22 2.07% Levy Increase	Change from 1.7% to 2.07%
Local Tax Levy	\$48,357,766	\$48,533,879	\$176,113
State/Federal Aid	\$28,650,839	\$28,650,839	\$0
Payment in Lieu of Taxes	\$706,286	\$706,286	\$0
Interest & Penalties	\$250,000	\$250,000	\$0
Miscellaneous (Tuition/Fees/Reimbursements)	\$455,000	\$455,000	\$0
Appropriated Reserves & Fund Balance	\$910,187	\$734,074	(\$176,113)
Total	\$79,330,078	\$79,330,078	\$0



Canandaigua City School District

Revenue (1.7% Levy Increase)

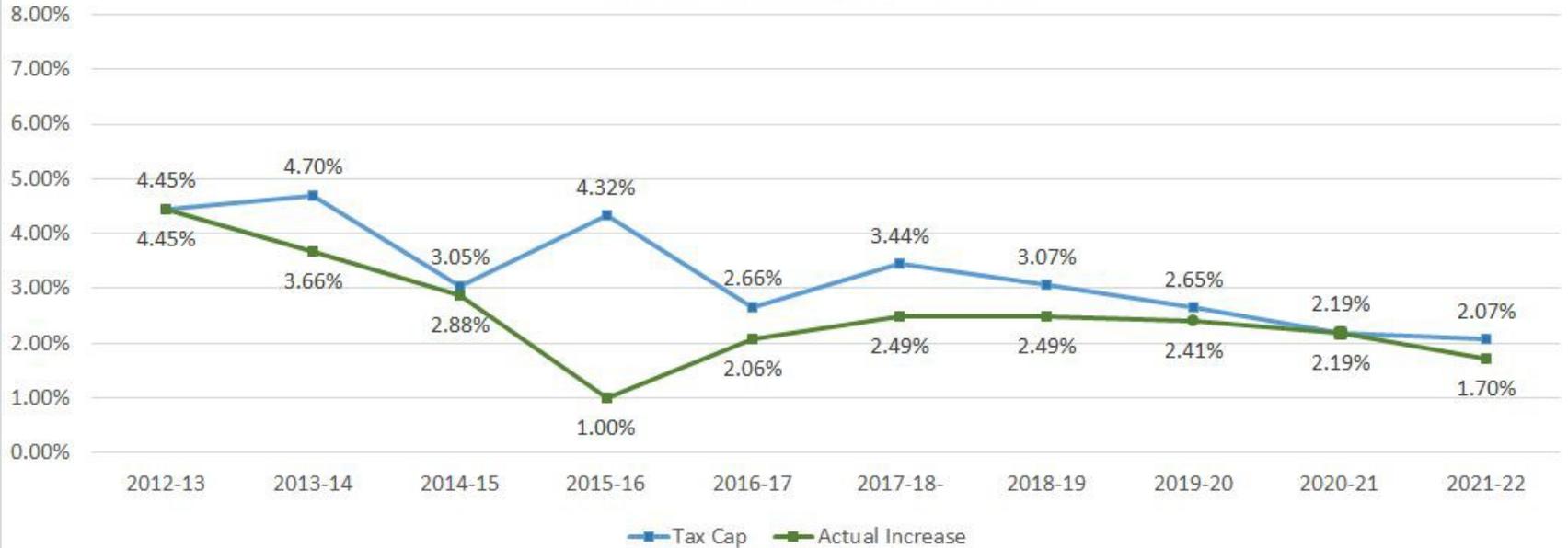
	2020-21	2021-22	Increase/ (Decrease)
Local Tax Levy	\$47,549,426	\$48,357,766	\$808,340
State/Federal Aid	\$27,057,514	\$28,650,839	\$1,593,325
Payment in Lieu of Taxes	\$589,144	\$706,286	\$117,142
Interest & Penalties	\$200,000	\$250,000	\$50,000
Miscellaneous (Tuition/Fees/Reimbursements)	\$424,000	\$455,000	\$31,000
Appropriated Reserves & Fund Balance	\$1,882,578	\$910,187	(972,391)
Total	\$77,702,662	\$79,330,078	\$1,627,416



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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)
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	
Administration	8.26%	8.25%	(0.01%)
Program	77.93%	78.27%	0.34%
Capital	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

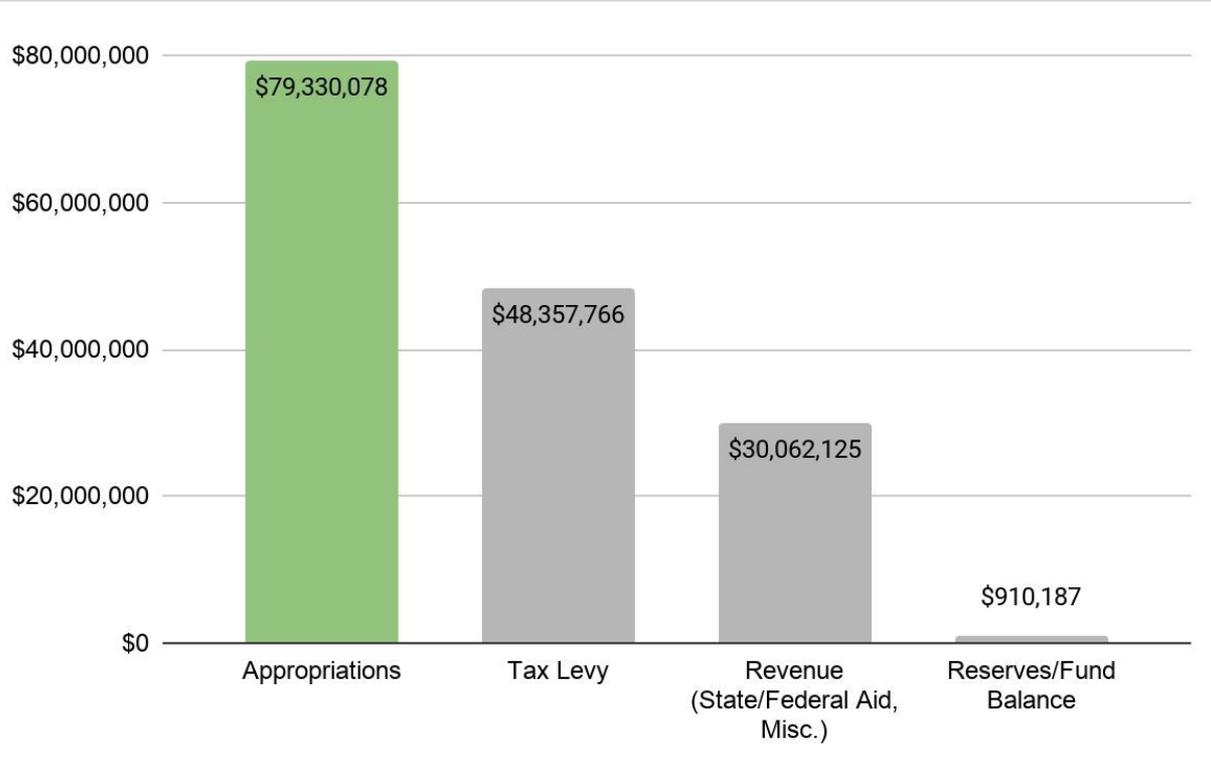
\$100,000 Project - Academy

- 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



Canandaigua City School District

Current Surplus / (Deficit)



Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$317,187
Workers' Compensation	\$343,000
Unemployment Insurance	\$100,000
Employee Benefit Accrued Liability	\$100,000
Tax Certiorari	\$50,000



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Estimated Tax Bill

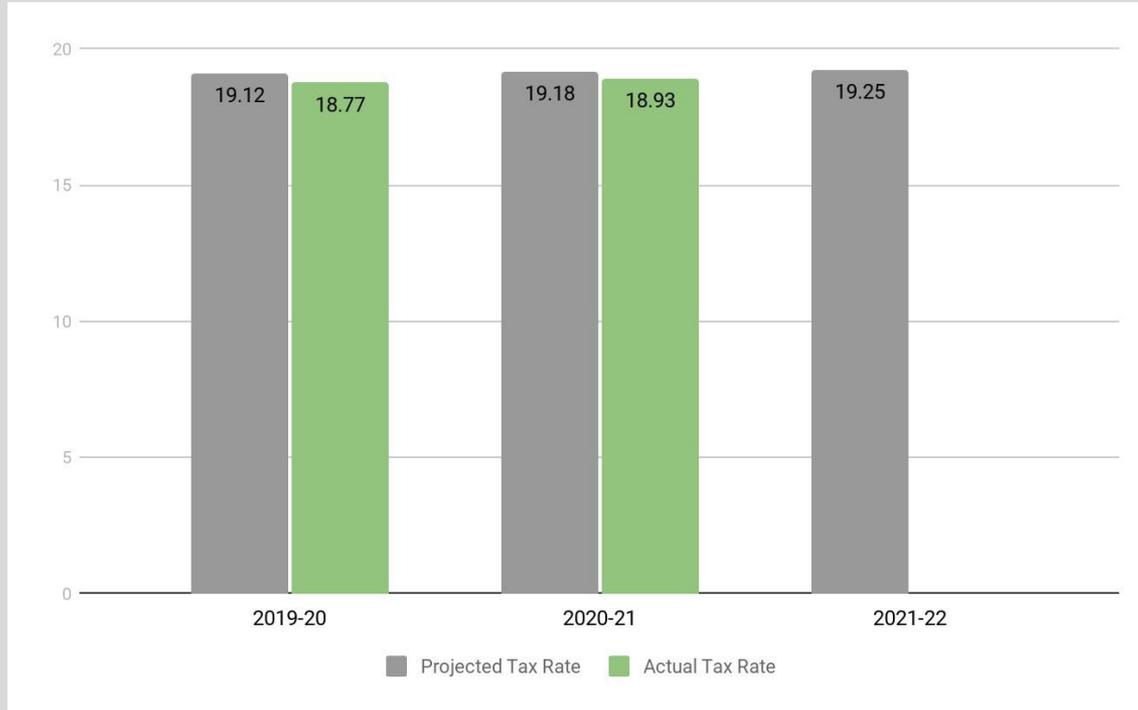
	Proposed 2020-21	Actual 2020-21	Proposed 2021-22
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$19.18	\$18.93	\$19.25
Tax Bill Before STAR	\$2,877.00	\$2,839.50	\$2,887.50
STAR Exemption*	(560.00)	(560.00)	(560.00)
Tax Bill After STAR	\$2,317.00	\$2,279.50	\$2,327.50
		Annual Change	\$48.00
		Monthly Change	\$4.00

**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
 - ❑ What happens when Foundation Aid fully funded?
 - ❑ 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 WoodLibrary

- \$771,000 Tax Levy or 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



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



Canandaigua City School District