

Canandaigua City School District 2022-2023 Budget

March 21, 2022



Canandaigua City School District

Summary

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



Canandaigua City School District

Budget Positives

- ❑ Special Education BOCES decrease = \$269,659
 - ❑ Lower anticipated out-of-district student placements
- ❑ Foundation Aid Increase 3% = \$579,465



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Budget Challenges

- ❑ Teacher Retirement System (TRS)
 - ❑ 0.49% rate increase
- ❑ Health Insurance
 - ❑ 21.9% rate increase
- ❑ Inflation
 - ❑ Rise in cost of materials/supplies, heating, electricity and fuel
- ❑ Decrease in Expense Based Aids
 - ❑ Incarcerated Youth = (\$75,000)
 - ❑ Chapter Aid = (\$200,000)
 - ❑ BOCES Aid = (\$150,000)



Tax Cap Threshold

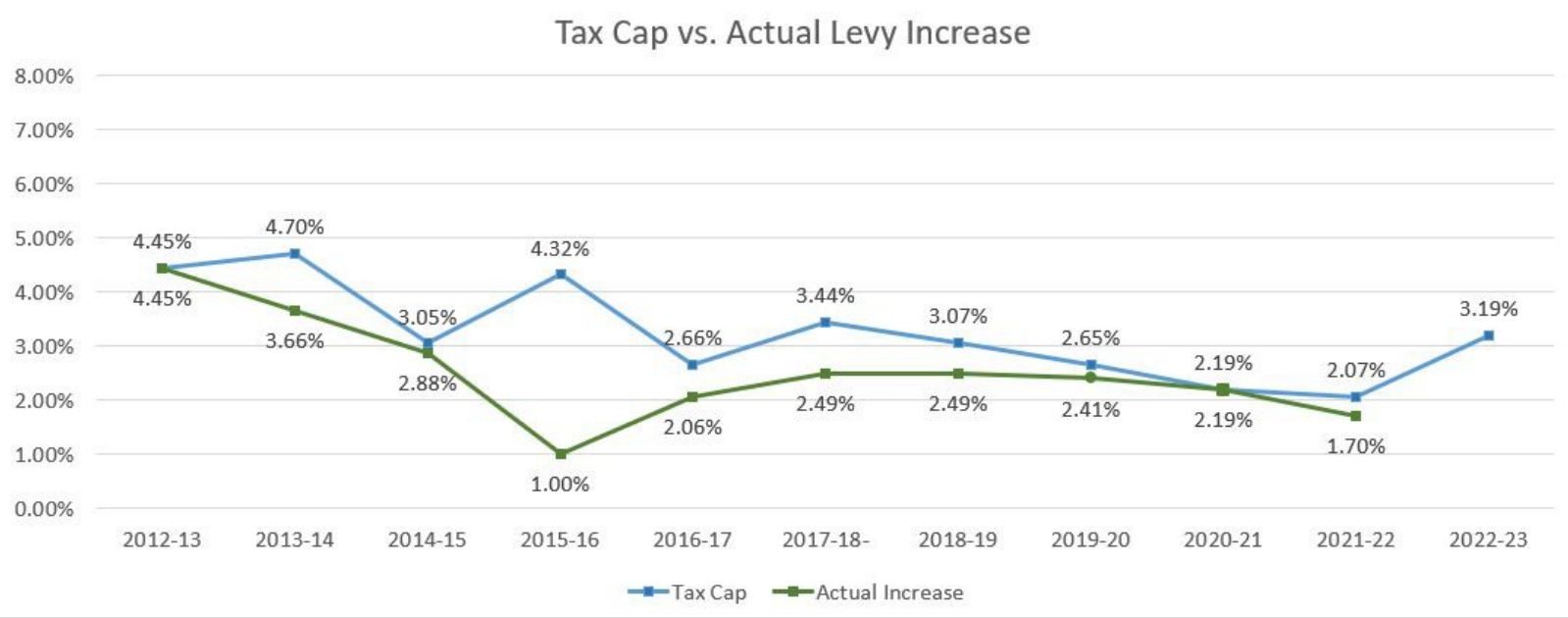
- ☐ Maximum Allowable Levy: 3.19% Increase
 - ☐ = \$1,542,675

Tax Cap Calculation	2022-23
Prior School Year Tax Levy	48,357,766
Tax Base Growth Factor (x)	1.0116
Subtotal	48,918,716
Prior Year PILOTS received (+)	706,286
Tax Levy to Pay for Court Order/Judgements (-)	0
Tax Levy to Pay for Local Capital Costs (-)	1,552,273
Subtotal	48,072,729
Allowable Levy Growth Factor (x)	1.02
Subtotal	49,034,184
PILOTS in Coming School Year (-)	676,789
TAX LEVY LIMIT	48,357,395
Tax Levy to Pay for Court Order/Judgements	-
ERS Exclusion	-
TRS Exclusion	-
Local Capital Costs	1,543,046
Available Carryover	-
Maximum Allowable Tax Levy	49,900,441
Maximum Allowable Increase/(Decrease)	1,542,675
Maximum Allowable % Increase/(Decrease)	3.19%



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Tax Levy History



Staffing Changes

Additions

- 0.5 English Language Learner Teacher (HS)
- 2 Elementary Teachers (PES)
- 1 Bus Driver Trainee

Reductions Due to Attrition

- 0.85 Teacher of the Deaf (DW)



Asset Preservation Capital Project

- 1st year that a portion of this project will be in the Budget
- Causes a large increase in the Budget, but is off-set by an equal amount of state aid increase

Capital Project	2021-22 Budget	2022-23 Budget	Increase
Revenue - Building Aid	3,211,264	4,371,478	1,160,214
Appropriation - Debt Service	4,487,506	5,652,567	1,165,061
Local Budget Contribution	1,276,242	1,281,089	4,847



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Revenues

	2021-22 Budget	2022-23 Budget	Increase/ (Decrease)
Property Taxes/PILOTS/Penalties	49,239,052	50,752,230	1,513,178
State Aid (Excluding Building Aid)	25,329,575	25,688,976	359,401
State Aid - Building Aid	3,211,264	4,371,478	1,160,214
Medicaid	110,000	110,000	0
Miscellaneous (All Other Revenue)	530,000	520,000	(10,000)
Total	78,419,891	81,442,684	3,022,793

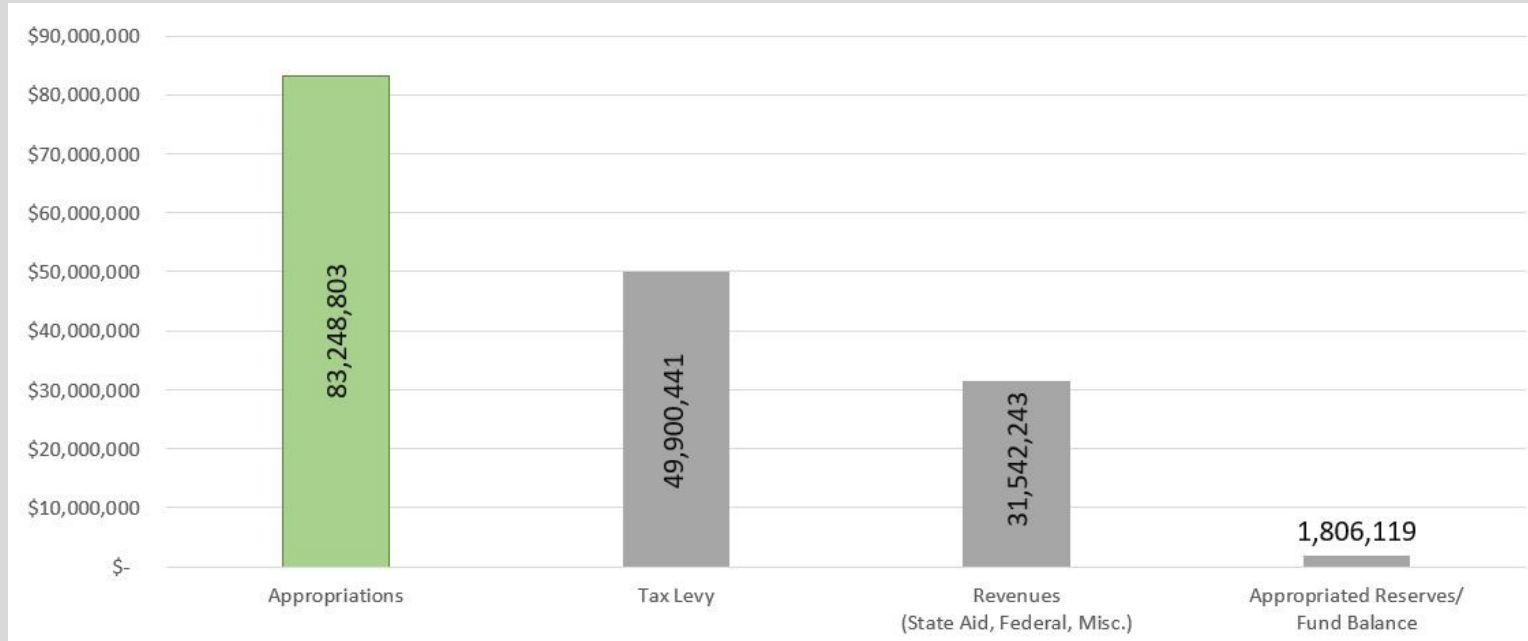


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3-Part Budget

	2021-22 Budget	2022-23 Budget	Increase/(Decrease)
Administration	\$6,547,814	\$6,745,922	\$198,108
Program	\$62,087,865	\$64,143,352	\$2,055,487
Capital	\$10,694,399	\$12,359,529	\$1,665,130
Total	\$79,330,078	\$83,248,803	\$3,918,725
	% of Total Budget	% of Total Budget	Increase/(Decrease)
Administration	8.25%	8.10%	(0.15%)
Program	78.27%	77.05%	(1.22%)
Capital	13.48%	14.85%	1.37%

Current Budget Status



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Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$1,000,000
Workers' Compensation	\$330,000
Unemployment Insurance	\$20,000
Employee Benefit Accrued Liability	\$100,000
Tax Certiorari	\$100,000
Fund Balance	\$256,119



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Proposed Tax Levy Options

	2% Tax Levy Increase	3% Tax Levy Increase	3.19% Tax Levy Maximum Allowed
Tax Levy	\$49,324,921	\$49,808,499	\$49,900,441
Appropriated Reserves & Fund Balance	\$2,381,639	\$1,898,061	\$1,806,119
Projected Tax Rate	\$18.53	\$18.71	\$18.75



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Next Steps

- Determine tax levy and reserves
- Budget Adoption- April 4th (Must be completed by April 25th)
- Budget Hearing- May 9th
- Budget Vote- May 17th



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