

Canandaigua City School District 2023-24 Budget

March 20, 2023



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

- ❑ Foundation Aid fully funded
- ❑ Teacher Retirement System (TRS)
 - ❑ 0.53% rate decrease
- ❑ Retiree Over 65 Medicare Health Insurance
 - ❑ 50% decrease



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Budget Challenges

- ❑ Employees' Retirement System (ERS)
 - ❑ 1.5% rate increase
- ❑ Health Insurance
 - ❑ 8% rate increase
- ❑ Inflation
 - ❑ Rise in cost of materials/supplies, heating, electricity and diesel fuel



Tax Cap Threshold

- ❑ Maximum Allowable Levy: 3.25% Increase
 - ❑ = \$1,622,524

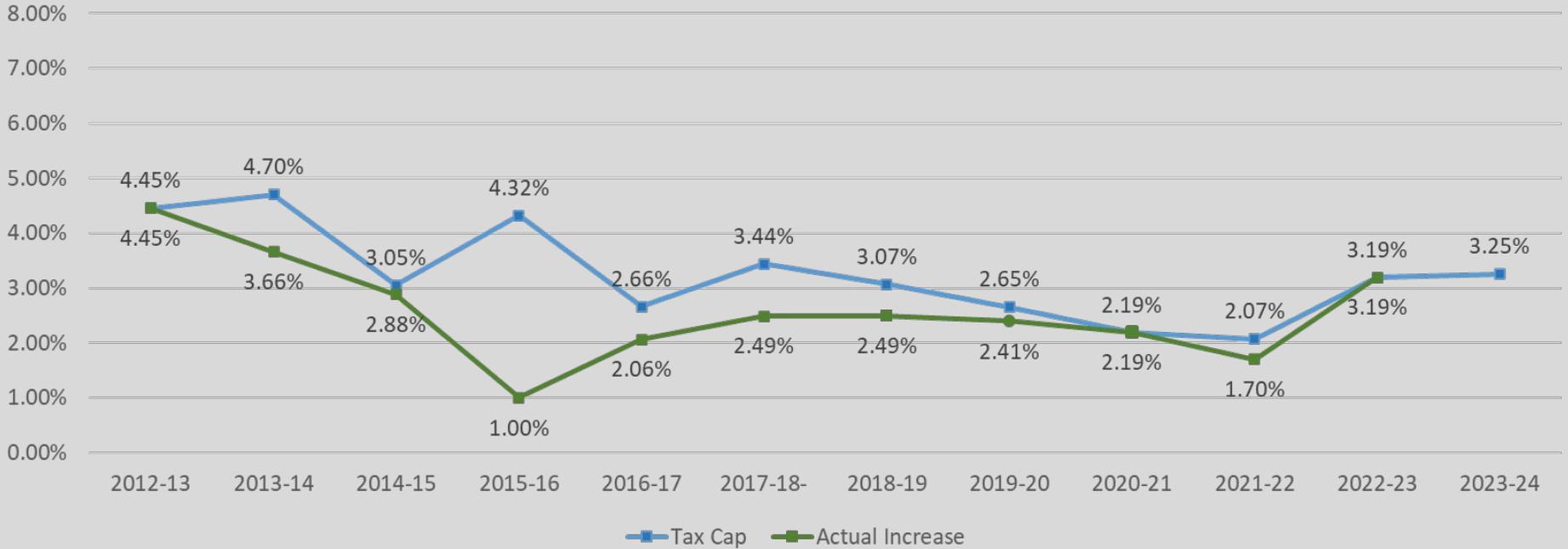
Tax Cap Calculation	2023-24
Prior School Year Tax Levy	49,900,441
Tax Base Growth Factor (x)	1.0124
Subtotal	50,519,206
Prior Year PILOTS received (+)	676,789
Tax Levy to Pay for Court Order/Judgements (-)	0
Tax Levy to Pay for Local Capital Costs (-)	1,543,046
Subtotal	49,652,949
Allowable Levy Growth Factor (x)	1.02
Subtotal	50,646,008
PILOTS in Coming School Year (-)	658,094
TAX LEVY LIMIT	49,987,914
Tax Levy to Pay for Court Order/Judgements	-
ERS Exclusion	-
TRS Exclusion	-
Local Capital Costs	1,535,051
Available Carryover	-
Maximum Allowable Tax Levy	51,522,965
Maximum Allowable Increase/(Decrease)	1,622,524
Maximum Allowable % Increase/(Decrease)	3.25%



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Tax Levy History

Tax Cap vs. Actual Levy Increase



Staffing Changes

Additions & Reductions

Additions	Reductions
2.4 Special Education Teachers (PES, MS, DW)	1.0 Director of Communications (DW)
2.0 Speech Language Teachers (PES & MS)	1.0 Elementary Teachers (PES)
1.0 School Psychologists (PES)	1.0 Tech Integrators (DW)
1.9 Assistant Principals (PES & CA)	0.5 Dean of Students (CA)
0.1 Assistant Director of Special Programs (CA)	
0.5 TOSA for Communications	
1.0 Teacher Aide	
Net increase of 5.4 FTE	

Asset Preservation Capital Project

- 2nd year that a portion of this project will be added into the Budget
- Causes a large increase in the Budget, but is off-set by an equal amount of state aid increase

Capital Project	2022-23 Budget	2023-24 Budget	Increase
Revenue - Building Aid	4,371,478	5,865,804	1,494,326
Appropriation - Debt Service	5,652,567	7,145,814	1,493,247
Local Budget Contribution	1,281,089	1,280,010	(1,079)



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Revenues

	2022-23 Budget	2023-24 Budget	Increase/ (Decrease)
Property Taxes/PILOTS/Penalties	50,752,230	51,931,094	1,178,864
State Aid (Excluding Building Aid)	25,688,976	28,344,361	2,655,385
State Aid - Building Aid	4,371,478	5,865,804	1,494,326
Medicaid	110,000	110,000	0
Miscellaneous (All Other Revenue)	520,000	567,500	47,500
Total	81,442,684	86,818,759	5,376,075

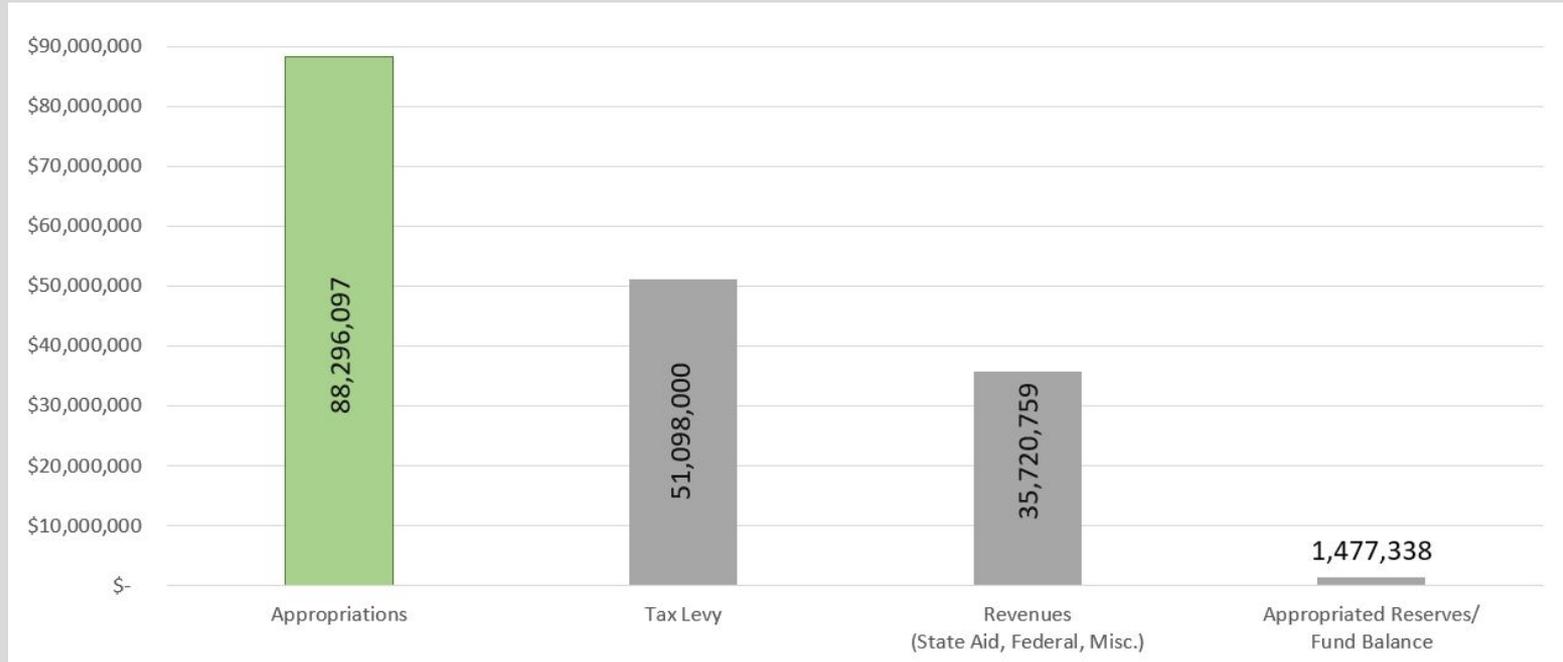


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3-Part Budget

	2022-23 Budget	2023-24 Budget	Increase/(Decrease)
Administration	\$6,745,922	\$6,870,999	\$125,077
Program	\$64,143,352	\$67,202,402	\$3,059,050
Capital	\$12,359,529	\$14,222,696	\$1,863,167
Total	\$83,248,803	\$88,296,097	\$5,047,294
	% of Total Budget	% of Total Budget	Increase/(Decrease)
Administration	8.10%	7.78%	-0.32%
Program	77.05%	76.11%	-0.94%
Capital	14.85%	16.11%	1.26%

Current Budget Status



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Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$924,338
Workers' Compensation	\$333,000
Unemployment Insurance	\$20,000
Employee Benefit Accrued Liability	\$100,000
Tax Certiorari	\$100,000
Fund Balance	\$0



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Proposed Tax Levy Options

	2% Tax Levy Increase	2.4% Tax Levy Increase	3.25% Tax Levy Increase (Limit)
Tax Levy	50,898,449	51,098,000	51,522,965
Appropriated Reserves & Fund Balance	1,676,889	1,477,338	1,052,373
Projected Tax Rate	\$17.42	\$17.49	\$17.64



Canandaigua City School District

2023-24 Foundation Aid Plan

- A requirement for NY school receiving an increase greater than 10% in NYS Foundation Aid
 - Canandaigua: Increase of \$2,620,385 or 13.17%
- Our plan is to dedicate this funding to maintain instructional programming, to ensure proper class sizes, resources for ELL and SWD, improve graduation rates & achievement gaps, and for SEL, all aligned to district goals and ratios for learner support.
- Public comment is encouraged & appreciated prior to final plan.
 - Please share your thoughts on the proposed 2023-24 Foundation Aid Plan by completing this [survey](#).
- Posted on District website on July 1st



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Next Steps

- Determine tax levy and reserves
- Budget Adoption- April 10th (Must be completed by April 21st)
- Budget Hearing- May 8th
- Budget Vote- May 16th



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