

Canandaigua City
School District
2023-24 Budget

April 10, 2023



Canandaigua City School District

Summary

- State Aid
- Revenues
- Tax Cap History
- 3-Part Budget
- Changes to Staffing
- Capital Outlay Project
- Appropriated Reserves & Fund Balance
- Estimated Tax Bill
- Propositions
- Vote Date



Canandaigua City School District

State Aid Update

- State Budget
 - Foundation Aid fully funded
 - Foundation Aid increase = \$2,620,385
 - High-Impact Tutoring Set Aside = \$238,170
- State Budget has not been approved
 - Was due on April 1st



Canandaigua City School District

Revenues

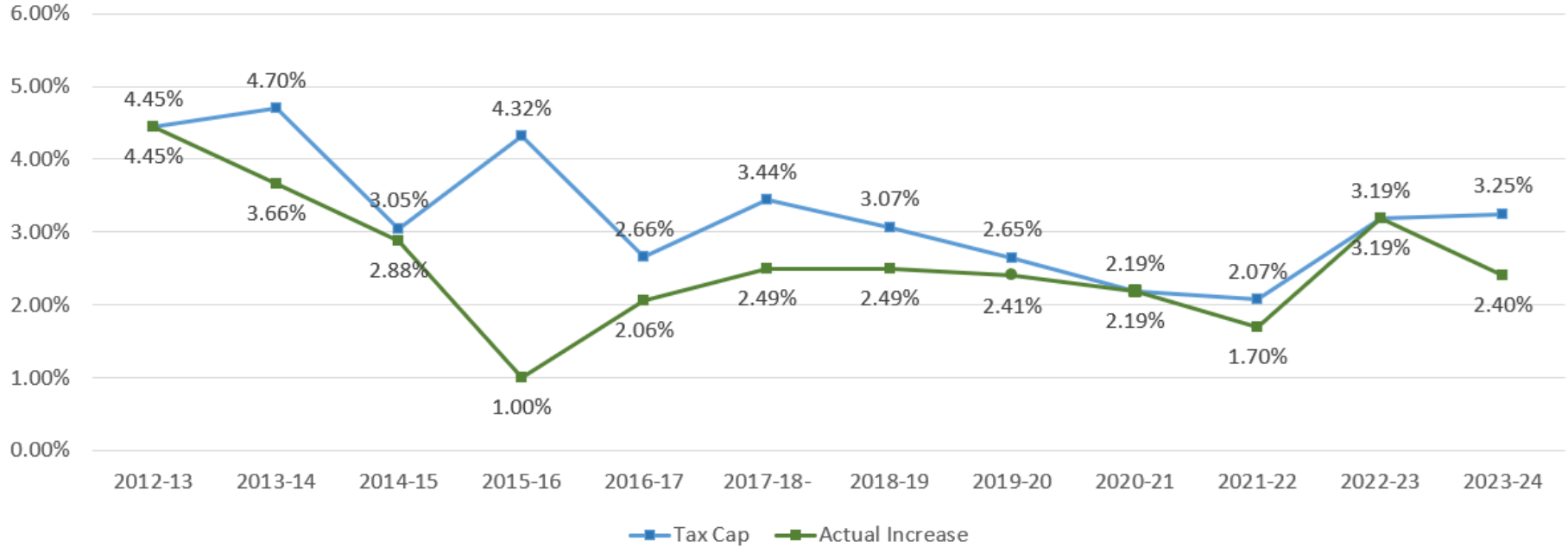
	2022-23 Budget	2023-24 Budget	Increase/ (Decrease)
Property Taxes/PILOTS/Penalties	50,752,230	51,931,094	1,178,864
State Aid (Excluding Building Aid)	25,688,976	28,344,361	2,655,385
State Aid - Building Aid	4,371,478	5,865,804	1,494,326
Medicaid	110,000	110,000	0
Miscellaneous (All Other Revenue)	520,000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



Canandaigua City School District

Tax Levy History

Tax Cap vs. Actual Levy Increase



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%

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	

Capital Outlay Projects

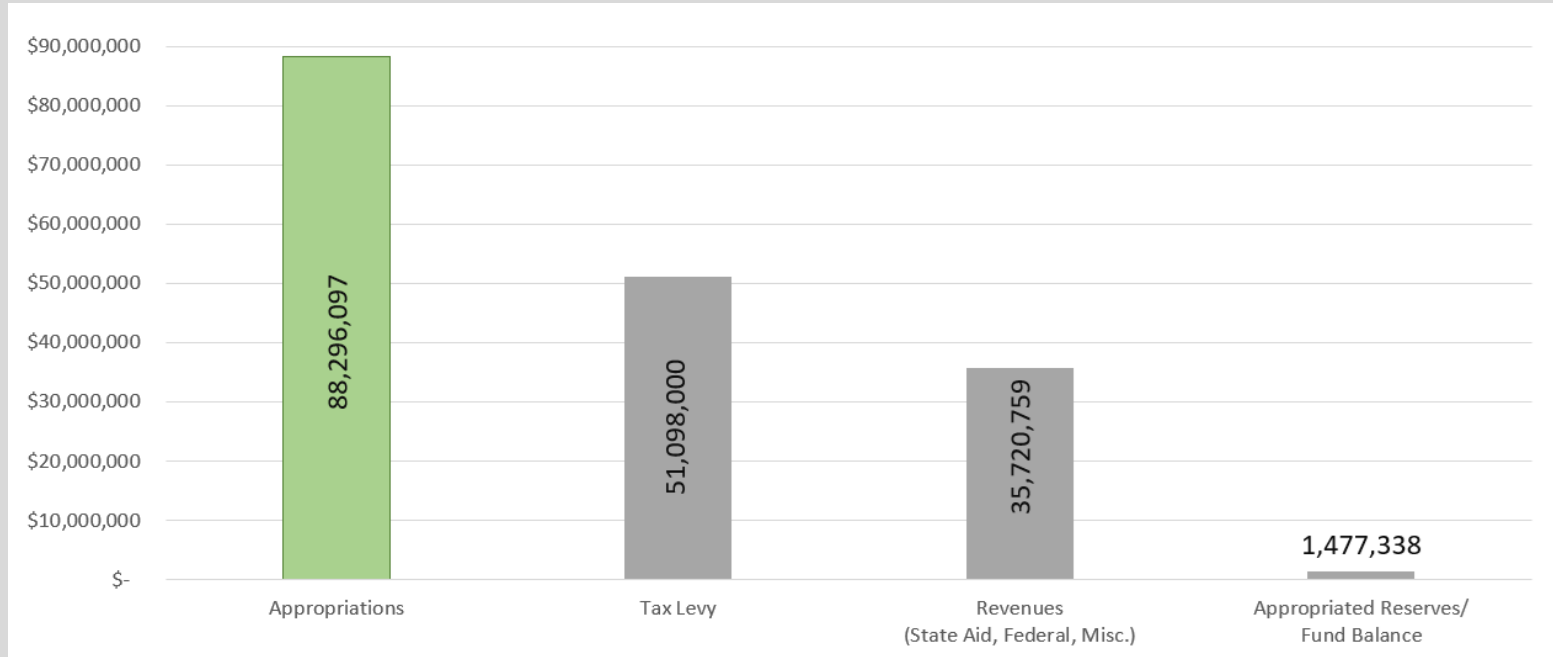
\$100,000 Project - Academy

- Work will include fume hoods, chemical cabinets, finishes, mechanical, electrical and plumbing
- Estimated 74.1% state aid of total project cost



Canandaigua City School District

Budget Status



Canandaigua City School District

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



Canandaigua City School District

Estimated Tax Bill

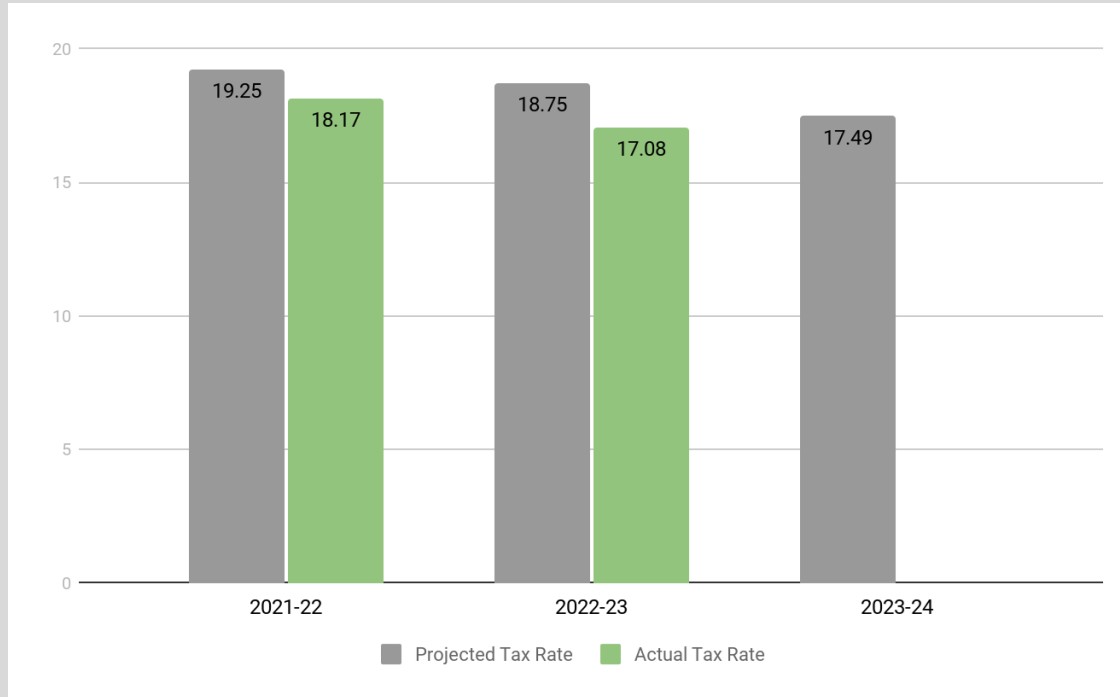
	Proposed 2022-23	Actual 2022-23	Proposed 2023-24
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$18.75	\$17.08	\$17.49
Tax Bill Before STAR	\$2,812.50	\$2,562.00	\$2,623.49
STAR Exemption*	(560.00)	(545.00)	(545.00)
Tax Bill After STAR	\$2,252.50	\$2,017.00	\$2,078.49
		Annual Change	\$61.49
		Monthly Change	\$5.12

**STAR for 2023-24 is Estimated*



Canandaigua City School District

Projected Vs. Actual Tax Rates



Canandaigua City School District

Multi-Year Budgeting

- ❑ We need to consider current and future years:
 - ❑ State Aid
 - ❑ Foundation Aid is fully funded for the first time, what happens next?
 - ❑ Inflation
 - ❑ Rising costs, Tax Cap limits growth by the lesser of CPI or 2%
 - ❑ TRS/ERS rates based on investment rate of returns
 - ❑ Health insurance rates increasing at or above trend
 - ❑ Electric Buses
 - ❑ All new school buses beginning 2027
 - ❑ All school buses by 2035
 - ❑ Need to be prepared for additional cost of buses and infrastructure



Proposition 2 - Transportation

- ❑ Purchase of Buses = \$1,455,189
 - ❑ Five 74-Passenger Buses at \$159,865 each
 - ❑ Four 74-Passenger Buses with storage at \$163,966 each

- ❑ Use of Transportation Reserve and Fund Balance

- ❑ No new increase to taxes



Proposition 3 - Vehicle Reserve

- ❑ Resolved, the Board of Education of the Canandaigua City School District is hereby authorized to establish a capital reserve fund pursuant to Section 3651 of the Education Law to be designated, “2023 Vehicle Purchase Reserve Fund”, for the purchase of school buses, other vehicles, and other equipment for use in the transportation program of the School District, in an ultimate amount not to exceed Ten Million Dollars (\$10,000,000) inclusive of accrued interest and other investment earnings, with a probable term of ten (10) years. The Board of Education is hereby authorized to pay funds from the available fund balance, state aid reimbursement to the School District on account of bus purchases and the proceeds of the sale of used buses, and/or such other monies as the voters may direct, and/or other legally available funds of the School District to such reserve fund in an amount determined by the Board of Education up to the maximum authorized amount.



Canandaigua City School District

Proposition 4 - Funding for Wood Library

Proposal from Wood Library

- \$920,150 Tax Levy or 8.99%
- Increase of \$0.018 per \$1,000 Assessed Value
- Increase of \$2.74 for \$150,000 Assessed Value



Two Board of Education Seats

- ❑ Two 5-Year Terms
 - ❑ Megan Personale
 - ❑ John Polimeni



Canandaigua City School District

Budget Vote and Board of Education

Tuesday, May 16, 2023

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