



**2024-2025 Canandaigua City
School District Budget**



Year in Review

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

Presentation Summary



We Remain Steadfast

-Change Is A Constant-



Did You Know?

Canandaigua Academy is the Oldest School in the State of New York and the 8th Oldest in the Entire Country?

Did You Know?

The US News & World Report Has Named Canandaigua Academy and Canandaigua Middle School as a 2023-2024 Best Schools in the National Rankings

School Year	Overall enrollment	# Seniors	Grad Rate	% Economically Disadvantaged
2009-10	3889	363	87%	20%
2010-11	3796	318	88%	22%
2011-12	3749	332	87%	28%
2012-13	3662	314	89%	30%
2013-14	3636	306	87%	31%
2014-15	3554	311	90%	34%
2015-16	3474	294	90%	36%
2016-17	3473	302	92%	38%
2017-18	3431	274	93%	37%
2018-19	3350	293	90%	39%
2019-20	3357	301	92%	38%
2020-21	3203	278	94%	38%
2021-22	3204	249	91%	39%
2022-23	3179	271	93%	42%
2023-24	3201	275		39%





We are Canandaigua

-Gray Wolves-

**New York State
Department of
Education**

**No more
Indigenous Peoples Names,
Mascot, or Symbols by end of 24/25
Academic Year**

**Free
Breakfast
and Lunch
for All
Students**



Asset Preservation & Safety Project Nearing Completion



Elementary School Tile & Signage



Elementary Gym



Middle School Lockers & Tile Work



Middle School Classrooms



Academy Parking Lot Redesign



Elementary School Classroom

Success - It's what we do!
College - Career - Armed Services





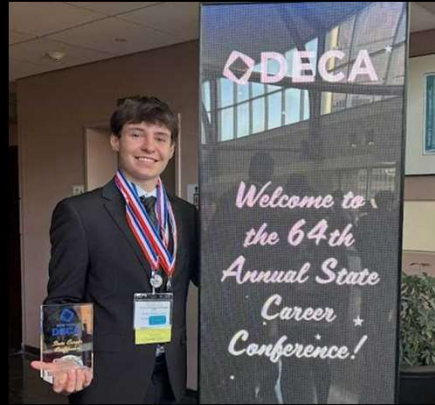
The Wizard of Oz

Canandaigua Primary-Elementary School Musical

Robotics Team

Winner of the Gracious Professional Award at the Finger Lakes Competition







Jeremy Loblaw
Lindsey LeTran
Elected NYSCSLA
Officers





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Revenues

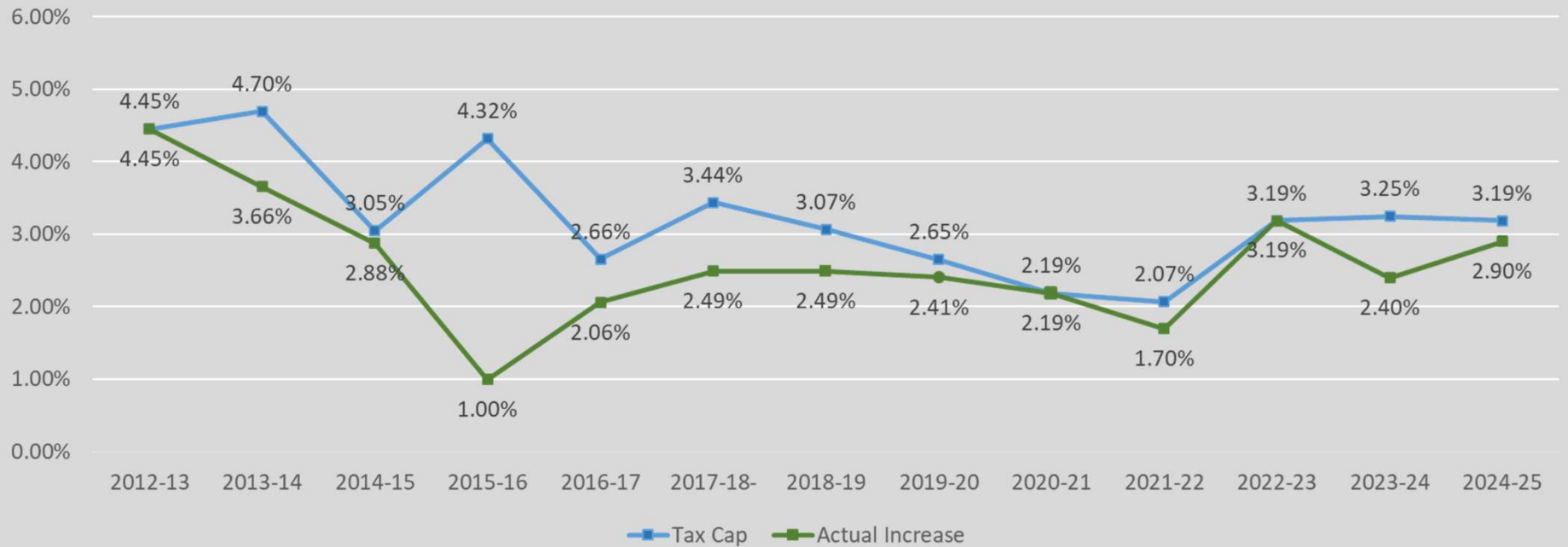
	2023-24 Budget	2024-25 Budget	Increase/ (Decrease)
Property Taxes/PILOTS/Penalties	51,931,094	53,446,664	1,515,570
State Aid (Excluding Building Aid)	28,344,361	28,668,747	324,386
State Aid - Building Aid	5,865,804	6,460,768	594,964
Medicaid	110,000	120,000	10,000
Miscellaneous (All Other Revenue)	567,500	750,000	182,500
Total	86,818,759	89,446,179	2,627,420

Canandaigua City School District

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Tax Levy History

Tax Cap vs. Actual Levy Increase



Canandaigua City School District

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3-Part Budget

	2023-24 Budget	2024-25 Budget	Increase/(Decrease)
Administration	\$6,870,999	\$7,083,750	\$212,751
Program	\$67,202,402	\$69,308,106	\$2,105,704
Capital	\$14,222,696	\$14,755,650	\$532,954
Total	\$88,296,097	\$91,147,506	\$2,851,409
	% of Total Budget	% of Total Budget	Increase/(Decrease)
Administration	7.78%	7.77%	(0.01)%
Program	76.11%	76.04%	(0.07)%
Capital	16.11%	16.19%	0.08%

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Asset Preservation & Safety Capital Project

Final 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	2023-24 Budget	2024-25 Budget	Increase/ (Decrease)
Revenue - Building Aid	5,865,804	6,646,768	594,964
Appropriation - Debt Service	7,145,814	7,738,635	592,821
Local Budget Contribution	1,280,010	1,277,867	(2,143)

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Staffing Changes

Additions & Reductions

Additions	Reductions
1.0 Director of Elementary Instruction (PES)	1.0 School District Data Specialist (DW)
1.0 TOSA - Math/Science Implementation (PES)	1.0 English Teacher (Academy)
	1.0 Business Teacher (Academy)
Net change of -1.0 FTE	
Reductions are through attrition.	

PES = Primary & Elementary Schools

DW = District Wide

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Capital Outlay Project

\$100,000 Project - Primary-Elementary School

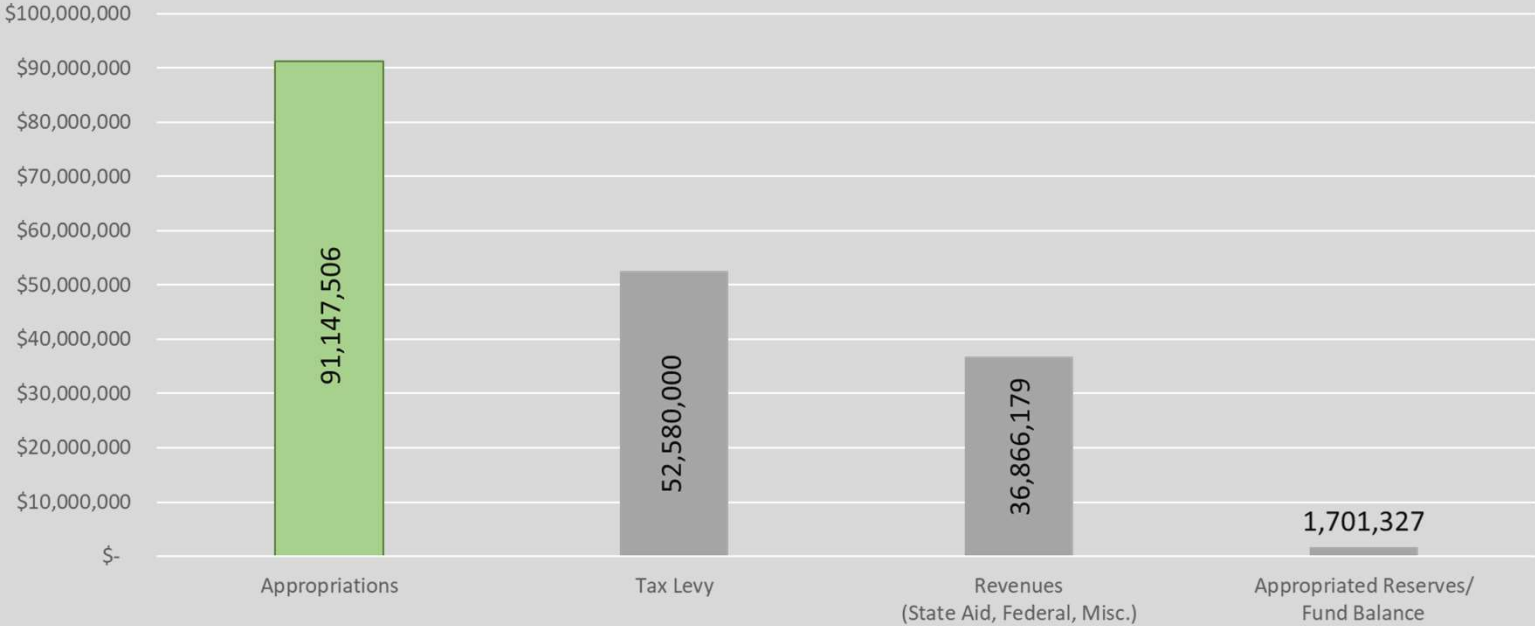
- Work will include replacement of exterior doors and frames.
- Estimated 73.2% state aid of total project cost



Canandaigua City School District

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Budget Status



Canandaigua City School District

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Estimated Tax Bill

	Proposed 2023-24	Actual 2023-24	Proposed 2024-25
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$17.49	\$15.09	\$15.53
Tax Bill Before STAR	\$2,623.49	\$2,263.50	\$2,329.50
STAR Exemption*	(545.00)	(525.00)	(525.00)
Tax Bill After STAR	\$2,078.49	\$1,738.50	\$1,804.50
		Annual Change	\$66.00
		Monthly Change	\$5.50

**STAR & Tax Rate for 2024-25 are Estimated*

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Estimated Tax Bill

	Proposed 2024-25	Proposed 2024-25	Proposed 2024-25
Assessed Value	\$200,000.00	\$250,000.00	\$300,000.00
Tax Rate/\$1,000	\$15.53	\$15.53	\$15.53
Tax Bill Before STAR	\$3,106.00	\$3,882.50	\$4,659.00
STAR Exemption*	(525.00)	(525.00)	(525.00)
Tax Bill After STAR	\$2,581.00	\$3,357.50	\$4,134.00
Annual Change	\$88.00	\$110.00	\$132.00
Monthly Change	\$7.33	\$9.17	\$5.50

**STAR & Tax Rate for 2024-25 are Estimated*

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Equalization rates indicate the ratio of the assessed value to market value in the municipality. They are used in an effort to fairly apportion the share of taxes when a taxing jurisdiction, such as a school district, contains multiple municipalities. They are designed to ensure that owners of properties with similar full market values pay an equivalent amount of taxes.

Full Market Value
\$250,000
Assessed at
\$185,000



TAX BILL – HOUSE IN TOWN A

Full Market Value:	\$250,000
Equalization Rate:	74.00
Assessed Value:	\$185,000
Town Tax Rate:	\$27.03 per \$1,000
Total Taxes Due:	\$5,000

Full Market Value
\$250,000
Assessed at
\$250,000



TAX BILL – HOUSE IN TOWN B

Full Market Value:	\$250,000
Equalization Rate:	100.00
Assessed Value:	\$250,000
Town Tax Rate:	\$20.00 per \$1,000
Total Taxes Due:	\$5,000

In this example, House A and House B pay an equivalent amount of taxes due to the different tax rates.

Remember: Assessed value X $\frac{\text{Tax Rate}}{1,000}$ = Total Tax Bill

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Full Market Value
\$200,000
Assessed at
\$172,000



Tax Bill - House in Town A	
Assessed Value	\$ 172,000
Equalization Rate	86%
Full Market Value	\$ 200,000
Tax Rate	\$ 17.55
	\$ 3,018

Full Market Value
\$200,000
Assessed at
\$200,000



Tax Bill - House in Town B	
Assessed Value	\$ 200,000
Equalization Rate	100%
Full Market Value	\$ 200,000
Tax Rate	\$ 15.09
	\$ 3,018

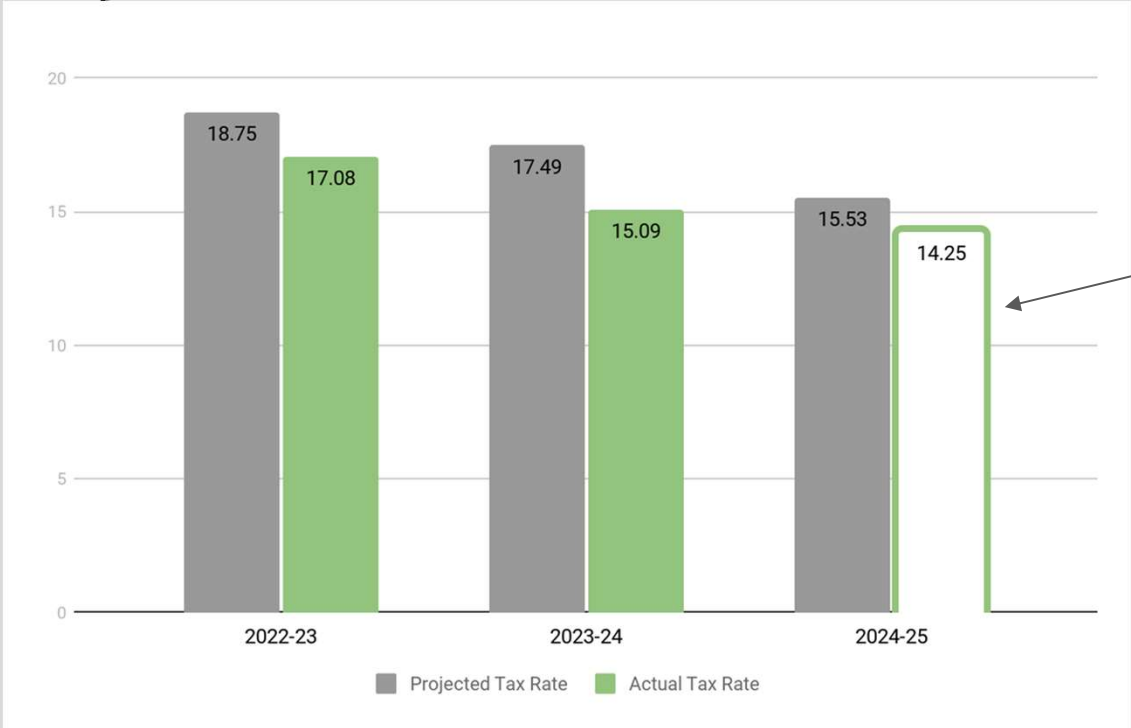
In this example, House A and House B pay an equivalent amount of taxes due to the different tax rates.

Remember: $\text{Assessed value} \times \text{Tax Rate}/1,000 = \text{Total Tax Bill}$

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Projected Vs. Actual Tax Rates



**2024-25
“Projected Tax Rate” is based on
2023-24
assessment data.
Final tax rates will
be calculated on
2024-25
assessment data.**

*“2024-25 Actual
Tax Rate” is
based on
Tentative
Assessment
Rolls*

Proposition 2 - Transportation

Purchase of Buses = \$ 1,524,755

- Three 60 Passenger Buses
- Five 74 Passenger Buses
- One 66 Passenger Wheelchair Bus

Use of Transportation Reserve
and Fund Balance

No new increase to taxes



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Proposition 3 - Funding for Wood Library

- Current voter approved levy is \$920,150
- Proposition #3 asks for a \$87,414 increase for a total of \$1,007,564 in community-based funding
- Wood Library will raise an additional \$347,136 to balance the 2025 budget
- If approved:
 - Library property tax rate will equal 30 cents per \$1,000 of assessed property value
 - This will be an annual increase of only \$4.50 on a \$150,000 property
 - The tax levy will apply to the 2025 Wood Library budget
 - The tax levy will fund 74% of the 2025 budget

Two Board of Education Seats

Two 5-Year Terms

- Milton Johnson
- Beth Thomas
- Kent Gilges
- Amber Valvano
- Paul Harvey



Canandaigua City School District

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Budget Vote and Board of Education Election

Tuesday, May 21, 2024
7:00 am - 9:00 pm

Primary-Elementary School Link Gym
90 West Gibson Street
or
Cheshire Fire Hall
4285 Route 21 South

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