

Canandaigua City
School District
2025-26 Budget

April 7, 2025



Canandaigua City School District

Summary

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



Tax Levy History

Tax Cap vs. Actual Levy Increase



Canandaigua City School District

State Aid Update

- ❑ State Aid - Foundation Aid
 - ❑ Current Increase = \$1,113,678 or 4.9%
 - ❑ Governor proposed a minimum 2% increase for all school
 - ❑ Formula updated to reflect more current census & poverty data



Revenues

	2024-25 Budget	2025-26 Budget	Increase/ (Decrease)
Property Taxes	52,580,000	54,105,000	1,525,000
PILOTS & Penalties	866,664	753,060	(113,604)
State Aid	35,129,515	36,023,362	893,847
Medicaid	120,000	120,000	0
Miscellaneous (All Other Revenue)	750,000	750,000	0
Total	89,446,179	91,751,422	2,305,243



Canandaigua City School District

Staffing Changes

Additions	Reductions
0.0 New Positions	5.0 Elementary Teachers
	3.0 Math Teacher
	1.0 Physical Education Teacher
	2.0 Science Teacher
	1.0 Social Studies Teacher
	2.0 Special Education Teacher
	1.0 Teaching Assistant
Net change of -15.0 FTE	



Canandaigua City School District

3-Part Budget

	2024-25 Budget	2025-26 Budget	Increase/(Decrease)
Administration	\$7,083,750	\$7,354,854	\$271,104
Program	\$69,308,106	\$71,798,668	\$2,490,562
Capital	\$14,755,650	\$14,274,203	\$(481,447)
Total	\$91,147,506	\$93,427,725	\$2,280,219
	% of Total Budget	% of Total Budget	Increase/(Decrease)
Administration	7.77%	7.87%	0.10%
Program	76.04%	76.85%	0.81%
Capital	16.19%	15.28%	(0.91)%



Canandaigua City School District

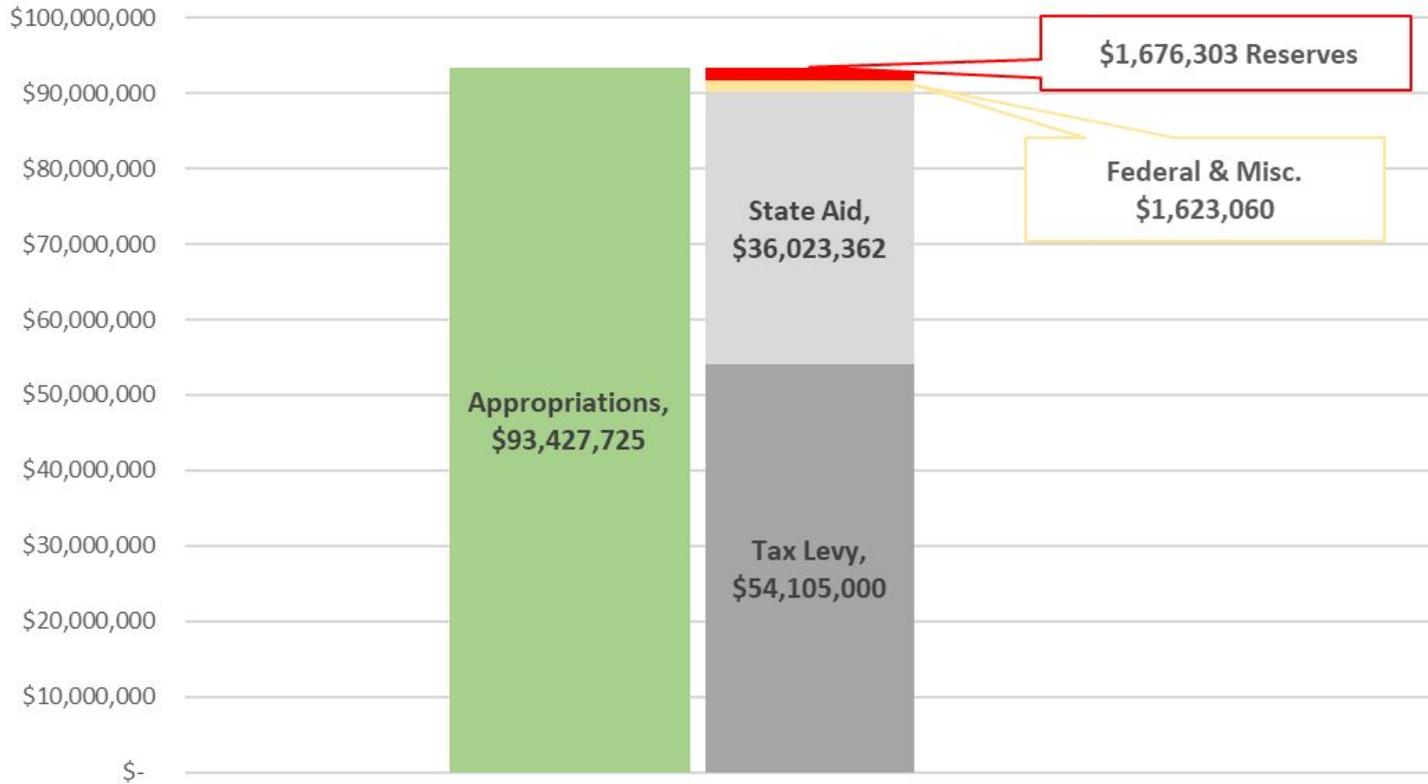
Capital Outlay Project

\$100,000 Project - Primary-Elementary School

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



Current Appropriations & Revenues



Canandaigua City School District

Reserves Appropriated in Balancing Budget

Employees' Retirement System (ERS)	\$1,171,303
Workers' Compensation	\$285,000
Unemployment Insurance	\$20,000
Employee Benefit Accrued Liability	\$100,000
Tax Certiorari	\$100,000



Estimated Tax Bill

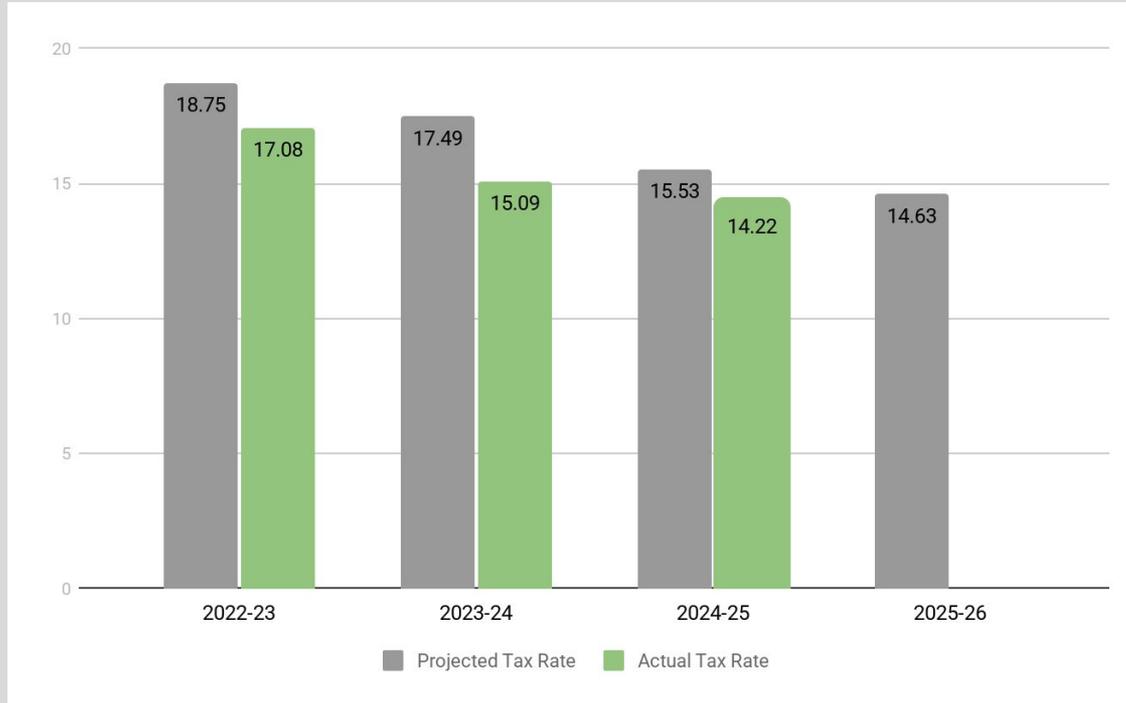
	Proposed 2024-25	Actual 2024-25	Proposed 2025-26
Assessed Value	\$150,000.00	\$150,000.00	\$150,000.00
Tax Rate/\$1,000	\$15.53	\$14.22	\$14.63
Tax Bill Before STAR	\$2,329.50	\$2,133.00	\$2,194.50
STAR Exemption*	(525.00)	(517.00)	(517.00)
Tax Bill After STAR	\$1,804.50	\$1,616.00	\$1,677.50
		Annual Change	\$61.50
		Monthly Change	\$5.13

**STAR & Tax Rate for 2025-26 are Estimated*



Canandaigua City School District

Projected Vs. Actual Tax Rates



**2025-26 projection based on 2024-25 assessment data.
Final tax rates will be calculated on 2025-26 assessment data.**



Multi-Year Budgeting

- ❑ We need to consider current and future years:
 - ❑ State Aid future growth?
 - ❑ Tax Cap limits growth by the lesser of CPI or 2%
 - ❑ Health insurance rates
 - ❑ Under 65 plans increasing at or above trend
 - ❑ Over 65 plan anticipated to more than double over next 2 school years
 - ❑ 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 Diesel & Gas Buses

- ❑ Purchase of Buses = \$1,323,815
 - ❑ Three 60 Passenger Buses
 - ❑ Four 74 Passenger Buses
 - ❑ Two SUV Buses

- ❑ Use of Transportation Reserve and Fund Balance

- ❑ No new increase to taxes



Proposition 3 - Transportation Zero Emission Buses

- ❑ Purchase of Buses = \$940,315
 - ❑ One 60 Passenger Wheelchair Bus
 - ❑ One 70 Passenger Bus

- ❑ Use of Transportation Reserve, Grants and Fund Balance
 - ❑ Awarded \$449,000 in grants for buses
 - ❑ Awarded an additional \$110,000 in grants for charging stations

- ❑ No new increase to taxes



Proposition 4 - 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 5 - Funding for Wood Library

Proposal from Wood Library

- ❑ \$1,027,564 Tax Levy or 1.99%
- ❑ Increase of \$0.001 per \$1,000 Assessed Value
- ❑ Increase of \$0.81 for \$150,000 Assessed Value



One Board of Education Seat

- ❑ One 5-Year Term
 - ❑ Expiring Term:
 - ❑ Julianne Miller



Budget Vote and Board of Education

Tuesday, May 20, 2025

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