Budget Development Overview

2024 - 25 Budget

You Belong Here ….

Budget Goal

Budget Goal:

To develop a school budget that is student centered, equitable and fiscally responsible

Goal Definition

Student Centered:	Equitable:	Fiscally Responsible:
• Maintain scope and quality of effective programs and services • Support student learning and social/emotional development • Advance district priorities	• Provide incremental resources to areas of need • Ensure successful outcomes for each student at all schools	• Reasonable budget increase (reasonable relative to enrollment changes, student needs, inflation, state of the economy and state and federal mandates) • A property tax levy increase that remains with the state's property tax cap limit (i.e. doesn't exceed the tax cap)

Budget Principles

Guiding principles throughout the budget development process

Budget Principles

- Develop a base budget that aligns with district priorities and supports student outcome
- Incorporate federal stimulus funded activities into the base budget
- Moderate impact to taxpayers given the economic environment (tax rate impact)
- Continue capital reserve planning to support aging infrastructure needs

Superintendent's Recommended Budget

Rush-Henrietta Central School District

2024 - 2025 Budget

2024-2025 RECOMMENDED BUDGET	$171,574,893
2023-2024 BUDGET	$161,779,198
$ INCREASE	$9,795,695
% INCREASE	6.05%

Expense Projection – Base Budget

APPROPRIATIONS *by Major Object*	BUDGET 2023-2024	BASE BUDGET 2024-2025	$ CHANGE	% CHANGE
Instructional Salaries	51,056,808	55,765,880	4,709,072	9.2%
Non-Instructional Salaries	19,981,050	22,000,275	2,019,225	10.1%
Equipment	816,886	855,215	38,329	4.7%
Contractual	9,176,706	9,781,225	604,519	6.6%
Supplies and Materials	4,934,754	5,355,386	420,632	8.5%
Tuition	3,194,850	3,178,040	-16,810	-0.5%
Textbooks & Software	584,368	641,322	56,954	9.7%
BOCES Services	21,561,649	20,373,356	-1,188,293	-5.5%
Debt Service	1,293,119	1,143,869	-149,250	-11.5%
Employee Benefits	39,978,600	40,922,967	944,367	2.4%
Interfund Transfers	9,200,408	9,499,658	299,250	3.3%
TOTAL BASE BUDGET	**$161,779,198**	**$169,517,193**	**$7,737,995**	**4.8%**

Budget Proposals - Recommended

Proposal Description	Proposer	FTE	Recommended 2024-25 Budget $
Safety and Wellness			
High School Associate Principal	Arkee Allen	1.0	120,000
Universal Screener	Joe Jackson	0.0	50,000
Student Learning			
Technology Teaching Assistant for Student Repair	Brad Malone	1.0	54,000
Data Analytics, data visualization (Innive)	Joe Jackson	0.0	382,000
ILT meetings 3 hrs/month, 10 teachers K-12	Shanie Keelean	0.0	81,000
Clerical support for CTE Director	Dina Wilson	1.0	68,000
Expansion of Special Ed Continuum	Nerlande Anselme	16.0	1,140,000
Equity and Inclusion			
Girls flag football	Tom Stewart	0.0	9,700
Recruiting Coordinator	Casey van Harssel	1.0	105,000
Concentrix	Nerlande Anselme	0.0	48,000
Total Budget Proposals		20.0	2,057,700

Expense Projection with Budget Proposals

APPROPRIATIONS *by Major Object*	BUDGET 2023-2024	BASE BUDGET 2024-2025	$ CHANGE	% CHANGE
Instructional Salaries	51,056,808	55,765,880	4,709,072	9.2%
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TOTAL BASE BUDGET	**$161,779,198**	**$169,517,193**	**$7,737,995**	**4.8%**
Budget Proposals		2,057,700	2,057,700	
TOTAL PRELIMINARY BUDGET		**$171,574,893**	**$9,795,695**	**6.1%**

Revenue Projection

ACCOUNT DESCRIPTION	2023-24 Voter Approved	2024-25 Governor's Budget	$ Increase (Decrease) to Prior Yr. Budget	% Inc. / (Dec.) to Prior Year
STATE AID TOTAL	**$57,966,097**	**$60,440,215**	**$2,474,118**	**4.3%**
Real Property Taxes	$83,598,230	$87,202,615	3,604,385	4.3%
STAR Reimbursement	$5,898,586	$5,898,586	0	0.0%
Payments in Lieu of Taxes	4,000,000	4,700,000	700,000	17.5%
Sales Tax - County	5,440,000	6,460,000	1,020,000	18.8%
TOTAL FROM LOCAL TAXES	**$98,936,816**	**$104,261,201**	**$5,324,385**	**5.4%**
TOTAL OTHER REVENUE SOURCES	**$1,776,285**	**$2,383,159**	**$606,874**	**34.2%**
Reserves and Stimulus Funds				
Federal Stimulus Funds	3,100,000	0	-3,100,000	n/m
ERS Retirement Reserve	0	3,041,014	3,041,014	n/m
TRS Retirement Reserve	0	1,249,304	1,249,304	n/m
Employee Benefits Reserve	0	200,000	200,000	n/m
TOTAL RESERVES & STIMULUS	**$3,100,000**	**$4,490,318**	**$1,390,318**	**44.8%**
GRAND TOTAL	**$161,779,198**	**$171,574,893**	**$9,795,695**	**6.1%**

Budget Propositions

Proposition 1 – Budget Proposition
SHALL THE FOLLOWING PROPOSITION BE ADOPTED?
Shall the Board of Education of the Rush-Henrietta Central School District be authorized to expend the sum set forth in the estimate of amount of money required for school purposes during the **fiscal year 2024-2025 in the total amount of $171,574,893** and to levy the necessary tax therefore?

Proposition 2 – Bus Expenditures
SHALL THE FOLLOWING PROPOSITION BE ADOPTED?
Shall the Board of Education of the Rush-Henrietta Central School District be authorized to **(1) expend up to $1.4 million from the 2016 Bus Purchase Reserve**, (2) combine said $1.4 million with additional funds allocated for the same purpose in the capital portion of the District's 2024-2025 budget, and (3) expend such combined funds for the purpose of purchasing and replacing vehicles for the transportation of district students?

Proposition 3 – 2024 Capital Reserve Fund
SHALL THE FOLLOWING PROPOSITION BE ADOPTED?
Shall the Board of Education of the Rush-Henrietta Central School District be authorized to establish a reserve fund for the purpose of construction, reconstruction, rehabilitation, repair and equipping of school buildings, and facilities and site improvements in accordance with Education Law Section 3651, to be designated as the "2024 Capital Reserve Fund," over a probable term of 10 years, but to continue for its stated purpose until liquidated according to Education Law or until its funds are exhausted, the ultimate amount of **such fund to be $25,000,000**, the source of which shall be determined by the Board of Education including but not limited to any and all state aid and any and all federal and state funds available by grant or otherwise generated by projects for construction, renovation, reconstruction, rehabilitation or repair of school facilities, any identified General Fund balance, any identified surplus funds in previously established capital reserve funds, other reserve funds, and interest earnings.

Note: there is no additional tax impact for Propositions 2 and 3

Taxpayer Impact

2024-25 Tax Rate

Cost per $200K Home from Prior Yr	Cost per $300K Home from Prior Yr	Tax Levy $ Levy Increase	Tax Levy % Increase / (Decrease)	Tax Rate Rate per Thousand	Tax Rate % Increase / (Decrease)
$ 61	$ 92	3,604,385	4.0%	15.69	1.99%

Year	Tax Levy $ Levy	Tax Levy % Increase / (Decrease)	Tax Rate Rate per Thousand	Tax Rate % Increase / (Decrease)	memo: COLA Social Security
24-25	**93,101,201**	**4.0%**	**15.69**	**1.99%**	**3.2%**
23-24	89,496,816	2.7%	15.38	-12.3%	8.7%
22-23	87,123,380	3.0%	17.55	-7.4%	5.9%
21-22	84,575,050	2.0%	18.95	-0.7%	1.3%
20-21	82,899,357	3.8%	19.09	-3.7%	1.6%
19-20	79,883,680	2.9%	19.82	-1.3%	2.8%
18-19	77,613,095	3.5%	20.08	0.2%	2.0%
17-18	74,963,252	4.0%	20.04	1.8%	0.3%
16-17	72,102,797	2.3%	19.68	-0.3%	0.0%
15-16	70,448,559	3.5%	19.73	0.1%	1.7%
14-15	68,080,385	0.1%	19.72	0.6%	1.5%
Ten Year Average		**2.90%**	**18.70**	**-1.91%**	**2.64%**

Countywide Tax Rate Comparison

District	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2022-23 % Inc. / (Dec.)	2023-24 % Inc. / (Dec.)
East Rochester	26.07	25.93	26.32	25.84	26.62	26.77	26.99	27.16	28.06	0.6%	3.3%
Greece	23.69	23.84	24.23	24.45	24.51	24.58	24.50	24.84	24.54	1.4%	-1.2%
Fairport	22.77	22.71	23.03	22.04	22.64	22.93	23.29	23.54	24.20	1.1%	2.8%
Gates - Chili	26.57	26.12	26.55	26.35	26.35	24.87	24.05	24.14	24.10	0.4%	-0.2%
Pittsford	25.56	25.51	25.95	25.31	25.80	25.35	24.77	22.58	22.58	-8.8%	0.0%
Hilton	23.29	23.19	23.23	22.95	22.94	23.37	23.00	23.27	22.16	1.2%	-4.8%
East Irondequoit	30.20	30.48	30.48	30.48	28.30	27.34	26.87	24.23	21.51	-9.8%	-11.2%
West Irondequoit	28.26	28.20	28.73	26.78	27.59	28.20	28.37	29.21	20.81	3.0%	-28.8%
Brighton	27.16	27.06	24.56	24.71	25.19	25.99	25.23	24.04	19.28	-4.7%	-19.8%
Brockport	24.80	24.32	24.47	23.67	23.69	23.23	22.63	20.46	19.15	-9.6%	-6.4%
Penfield	25.54	25.47	25.47	24.71	24.06	23.75	23.04	20.94	18.94	-9.1%	-9.6%
Wheatland - Chili	23.67	23.51	23.44	23.11	22.93	22.99	21.20	21.33	18.77	0.6%	-12.0%
Honeoye Falls - Lima	23.67	23.51	23.24	23.62	23.71	23.51	23.97	19.85	17.97	-17.2%	-9.5%
Spencerport	24.09	24.09	24.33	23.68	24.05	23.31	22.67	19.33	17.71	-14.7%	-8.4%
Churchville - Chili	23.64	23.60	23.50	22.99	22.58	21.91	20.19	18.44	16.19	-8.7%	-12.2%
Webster	21.63	21.42	21.26	20.42	19.67	19.39	19.05	17.37	16.06	-8.8%	-7.5%
Rush - Henrietta	19.73	19.68	20.04	20.08	19.83	19.09	18.95	17.55	15.38	-7.4%	-12.4%
County Average	24.73	24.63	24.64	24.19	24.14	23.92	23.46	22.25	20.44	-5.1%	-8.2%
$ Rush-Henrietta H/(L)	(5.00)	(4.95)	(4.60)	(4.11)	(4.31)	(4.83)	(4.51)	(4.70)	(5.06)	(0.19)	(0.35)
% H/(L) than Average	-20.2%	-20.1%	-18.7%	-17.0%	-17.9%	-20.2%	-19.2%	-21.1%	-24.7%	-0.8%	-1.6%

Countywide Cost per Student Comparison

District	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2022-23 % Inc. / (Dec.)	2023-24 % Inc. / (Dec.)
Gates - Chili	25,628	28,085	28,085	30,392	31,774	32,459	34,262	2.2%	5.6%
East Irondequoit	24,257	26,217	26,625	28,372	30,707	32,992	34,147	7.4%	3.5%
Honeoye Falls - Lima	22,403	23,406	23,946	25,766	27,174	24,794	29,537	-8.8%	19.1%
Fairport	21,895	22,622	23,266	24,724	25,641	27,034	29,318	5.4%	8.4%
Rush - Henrietta	23,260	23,371	24,494	25,103	26,672	27,925	29,034	4.7%	4.0%
Greece	20,291	21,730	22,574	23,654	24,970	26,554	28,570	6.3%	7.6%
Pittsford	20,384	21,412	21,522	22,359	25,923	26,887	27,810	3.7%	3.4%
Wheatland - Chili	24,999	24,038	24,526	26,928	26,535	26,243	27,596	-1.1%	5.2%
Brockport	22,135	22,428	23,939	25,987	27,916	28,659	27,208	2.7%	-5.1%
Spencerport	21,724	22,251	22,809	23,714	24,540	24,634	26,536	0.4%	7.7%
Brighton	19,261	19,490	20,442	21,405	22,817	24,527	26,444	7.5%	7.8%
Churchville - Chili	21,656	21,161	22,715	23,994	23,942	24,839	26,264	3.7%	5.7%
Penfield	20,445	21,151	21,575	23,029	23,224	23,575	25,252	1.5%	7.1%
Webster	19,959	20,642	21,338	22,538	23,308	24,115	25,008	3.5%	3.7%
West Irondequoit	20,055	19,844	20,425	20,956	21,515	22,890	24,636	6.4%	7.6%
Hilton	18,456	18,825	18,777	20,314	20,681	22,311	24,371	7.9%	9.2%
East Rochester	22,841	23,967	24,274	24,860	24,624	25,632	23,474	4.1%	-8.4%
County Average	21,744	22,391	23,020	24,359	25,410	26,239	27,616	3.3%	5.2%
Rush-Henrietta H/(L)	1,516	980	1,474	744	1,262	1,686	1,418	1,686	1,418
% H/(L) than Average	7.0%	4.4%	6.4%	3.1%	5.0%	6.4%	5.1%	6.4%	5.4%

Household Impact

Tax Rate Increase	**1.99%**	
Projected tax rate	**$ 15.69**	(up 1.99% from $15.38)
Annual Cost for $200K house	**$ 61**	

Please Note:

Increases in property assessments will not increase the tax levy (total taxes collected), instead they will result in a lower tax rate

On average, homeowners will see their school tax bill increase by 1.99%

Five Year Budget Projection

	Projected									
	2024-25	2025-26	2026-27	2027-28	2028-29	2024-25	2025-26	2026-27	2027-28	2028-29
Revenues										
Real Property Tax Items	91,902,615	94,567,791	97,215,689	99,937,728	102,735,985	4.9%	2.9%	2.8%	2.8%	2.8%
STAR Reimbursement	5,898,586	5,780,614	5,665,002	5,551,702	5,440,668	0.0%	-2.0%	-2.0%	-2.0%	-2.0%
Non-Property Tax Items	6,460,000	6,718,400	6,919,952	7,127,551	7,341,377	18.8%	4.0%	3.0%	3.0%	3.0%
Charges for Services	2,383,159	2,430,822	2,480,709	2,530,323	2,580,929	34.2%	2.0%	2.0%	2.0%	2.0%
State Aid	60,440,215	62,227,487	64,094,312	66,017,141	67,997,655	4.3%	3.0%	3.0%	3.0%	3.0%
Federal Stimulus Funds	0	0	0	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
Total Revenues and Other Sources	**$167,084,575**	**$171,725,114**	**$176,375,663**	**$181,164,444**	**$186,096,614**	**3.3%**	**2.8%**	**2.7%**	**2.7%**	**2.7%**
Expenditures - includes budget proposals										
Personnel - Instructional	56,516,580	58,238,143	60,018,240	61,738,824	63,714,466	10.7%	3.0%	3.1%	2.9%	3.2%
Personnel - Noninstructional	22,827,275	23,671,885	24,453,057	25,235,555	26,043,092	14.2%	3.7%	3.3%	3.2%	3.2%
Employee Benefits	40,922,967	44,070,506	46,914,616	49,587,052	52,456,126	2.4%	7.7%	6.5%	5.7%	5.8%
BOCES	20,805,356	21,575,154	22,373,435	23,201,252	24,059,698	-3.5%	3.7%	3.7%	3.7%	3.7%
Equipment and Capital Outlay	855,215	880,871	898,489	916,459	934,788	4.7%	3.0%	2.0%	2.0%	2.0%
Contractual and Other	19,003,973	19,555,924	19,937,868	20,327,359	20,724,547	6.2%	2.9%	2.0%	2.0%	2.0%
Debt Service (Principal and Interest)	1,143,869	1,143,568	1,146,575	1,139,403	1,139,403	-11.5%	0.0%	0.3%	-0.6%	0.0%
Interfund Transfers	9,499,658	9,689,651	9,883,444	10,081,113	10,282,735	3.3%	2.0%	2.0%	2.0%	2.0%
Total Expenditures and Other Uses	**$171,574,893**	**$178,825,703**	**$185,625,724**	**$192,227,016**	**$199,354,856**	**6.1%**	**4.2%**	**3.8%**	**3.6%**	**3.7%**
Cumulative Annual Surplus / (Deficit)	**($4,490,318)**	**($7,100,588)**	**($9,250,061)**	**($11,062,571)**	**($13,258,242)**					
Reserve Utilization	**$4,490,318**	**$7,100,589**	**$5,696,938**	**$3,180,924**	**$1,512,334**					
Funding Gap		**$0**	**($3,553,123)**	**($7,881,647)**	**($11,745,908)**					

Projected Staffing Impact of Projection

	Projected				
	2024-25	**2025-26**	**2026-27**	**2027-28**	**2028-29**
Potential Headcount Impact		0	0	(33)	(73)
Equivalent # of Instructional positions - cumulative		0	0	(24)	(54)
Equivalent # of non-Instructional positions - cumulative		0	0	(57)	(127)
Total Potential Headcount Impact - Cumulative					
Number of Instructional Employees	662	662	631	593	560
Number of Non-Instructional Employees	673	673	651	624	600
Total Number of Employees	1,335	1,335	1,282	1,218	1,160
% Annual reduction in Employees	**0.0%**	**0.0%**	**-4.0%**	**-5.0%**	**-4.7%**

Reserve Utilization

Non-Capital Reserves	6/30/24	6/30/25	6/30/26	6/30/27	6/30/28	6/30/29
Workers' Compensation	3,949,622	3,949,622	3,022,622	2,067,812	1,087,334	0
Unemployment	518,593	518,593	518,593	518,593	518,593	518,593
ERS Retirement Reserve	12,131,452	9,090,438	5,492,312	1,775,447	0	0
TRS Retirement Reserve	4,250,029	3,000,725	625,263	0	0	0
Insurance Reserve	3,033,723	3,033,723	3,033,723	3,033,723	3,033,723	3,033,723
Employee Benefits	3,586,687	3,386,687	3,186,687	2,986,687	2,786,687	2,586,687
Tax Certiorari	3,801,216	3,801,216	3,801,216	3,601,216	3,376,216	3,151,216
Total Reserves	31,271,323	26,781,005	19,680,416	13,983,478	10,802,554	9,290,219

Forecast Reserve Usage	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Workers' Compensation	0	0	927,000	954,810	980,477	1,087,334
Unemployment	0	0	0	0	0	0
ERS Retirement Reserve	0	3,041,014	3,598,126	3,716,865	1,775,447	0
TRS Retirement Reserve	0	1,249,304	2,375,462	625,263	0	0
Insurance Reserve	0	0	0	0	0	0
Emloyee Benefits	0	200,000	200,000	200,000	200,000	200,000
Tax Certiorari	0	0	0	200,000	225,000	225,000
Bus Reserve	0	0	0	0	0	0
Capital Reserves						
Projected Reserve Usage	0	4,490,318	7,100,589	5,696,938	3,180,924	1,512,334

Questions / Feedback