

Budget Development Overview 2025 - 26 Budget



You Belong Here

Budget Goal

Budget Goal:

To develop a school budget that is student centered, equitable and fiscally responsible and is aligned to our strategic priorities



Goal Definition



Student Centered:	Equitable:	Fiscally Responsible:
<ul style="list-style-type: none">• Maintain scope and quality of effective programs and services• Support student learning and social/emotional development• Advance district goals and priorities aligned to the Strategic Plan	<ul style="list-style-type: none">• Provide incremental resources to areas of need• Ensure successful outcomes for each student at all schools• Reflects current needs as the R-H community evolves	<ul style="list-style-type: none">• 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)

GOALS & PRIORITIES



1. Excellence for Every Student

1. Foster Professional Growth and Collaboration
2. Cultivate Engaging and Adaptive Learning Environment
3. Promote Access and Inclusion for Each Student



2. Preparing Students for the Pathways to Tomorrow

1. Enhance Workforce Alignment and Readiness
2. Strengthen Career Counseling and Post-Secondary Planning
3. Sustain Lifelong Learning and Adaptability



3. A Foundation to Flourish for All Students

1. Prioritize Mental Health
2. Promote Inclusive Learning Opportunities
3. Instill a Positive School Culture



4. A Cohesive and Inclusive Community and Culture

1. Develop Comprehensive Cultural Competence
2. Strengthen an Inclusive and Safe School Climate
3. Ensure Student and Staff Voice and Diverse Representation
4. Prioritize Family and Community Active Partnership in the Learning Process

Budget Principles

Guiding principles throughout the budget development process



Budget Principles

- Develop a base budget that aligns with district priorities and Strategic Plan and promotes student outcome
- Absorb 25% growth in number of Special Education students while expanding continuum of services to provide needed supports
- 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 2025 - 2026 Budget

2025-2026 RECOMMENDED BUDGET	\$179,134,741
2024-2025 BUDGET	\$170,237,893
\$ INCREASE	\$8,896,848
% INCREASE	5.2%



Updates to Base Budget

APPROPRIATIONS <i>by Major Object</i>	BASE BUDGET 2025-2026	Proposed Revisions 2025-2026	Proposed BUDGET 2025-2026	\$ CHANGE	% CHANGE
Instructional Salaries	57,035,251	407,300	57,442,551	407,300	0.7%
Non-Instructional Wages	24,917,546	182,500	25,100,046	182,500	0.7%
Employee Benefits	43,882,869	523,000	44,405,869	523,000	1.2%
Equipment	1,010,660	0	1,010,660	0	0.0%
Contractual	10,036,084	130,000	10,166,084	130,000	1.3%
Supplies and Materials	5,602,570	330,000	5,932,570	330,000	5.9%
Tuition	2,655,520	0	2,655,520	0	0.0%
Textbooks & Software	637,752	0	637,752	0	0.0%
BOCES Services	21,569,082	44,550	21,613,632	44,550	0.2%
Debt Service	1,143,569	0	1,143,569	0	0.0%
Interfund Transfers	9,026,488	0	9,026,488	0	0.0%
Preliminary Budget	<u>\$ 177,517,391</u>	<u>\$ 1,617,350</u>	<u>\$ 179,134,741</u>	<u>\$1,617,350</u>	<u>0.9%</u>



Superintendent Recommended Budget

APPROPRIATIONS <i>by Major Object</i>	BUDGET 2024-2025	PROPOSED BUDGET 2025-2026	\$ CHANGE	% CHANGE
Instructional Salaries	56,513,580	57,472,551	958,971	1.7%
Non-Instructional Salaries	22,280,275	25,100,046	2,819,771	12.7%
Employee Benefits	40,985,881	44,405,869	3,419,988	8.3%
Equipment	855,215	1,010,660	155,445	18.2%
Contractual	9,706,311	10,166,084	459,773	4.7%
Supplies and Materials	5,355,386	5,902,570	547,184	10.2%
Tuition	3,178,040	2,655,520	-522,520	-16.4%
Textbooks & Software	641,322	637,752	-3,570	-0.6%
BOCES Services	20,803,356	21,613,632	810,276	3.9%
Debt Service	1,143,869	1,143,569	-300	0.0%
Interfund Transfers	8,774,658	9,026,488	251,830	2.9%
TOTAL BASE BUDGET	\$170,237,893	\$179,134,741	\$8,896,848	5.2%

Certified
(TRS)

Hourly
(ERS)



Revenue Projection

<u>ACCOUNT DESCRIPTION</u>	<u>2024-25 Voter Approved</u>	<u>2025-26 Governor's Budget</u>	<u>\$ Increase (Decrease) to Prior Yr. Budget</u>	<u>% Inc. / (Dec.) to Prior Year</u>
FROM STATE EDUCATION DEPARTMENT FORMULA AID				
STATE AID EDUCATION TOTAL	\$60,440,215	\$65,940,508	\$5,500,293	9.1%
FROM LOCAL				
Real Property Taxes	\$85,890,615	\$90,072,767	4,182,152	4.9%
STAR Reimbursement	\$5,898,586	\$5,599,782	-298,804	-5.1%
Payments in Lieu of Taxes	4,975,000	4,300,000	-675,000	-13.6%
Sales Tax - County	6,460,000	7,000,000	540,000	8.4%
TOTAL FROM LOCAL TAXES	\$103,224,201	\$106,972,549	\$3,748,348	3.6%
TOTAL OTHER REVENUE SOURCES	\$2,383,159	\$2,855,293	\$472,134	19.8%
Reserves and Stimulus Funds				
ERS Retirement Reserve	3,041,014	3,366,391	325,377	10.7%
TRS Retirement Reserve	949,304	0	-949,304	n/m
Workers Comp Reserve	200,000	0	-200,000	n/m
TOTAL RESERVES & STIMULUS	\$4,190,318	\$3,366,391	-\$823,927	-19.7%
GRAND TOTAL	\$170,237,893	\$179,134,741	\$8,896,848	5.2%



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 2025-2026 in the total amount of \$179,134,741** and to levy the necessary tax therefore?

Proposition 2 – Bus Expenditures

SHALL THE FOLLOWING PROPOSITION BE ADOPTED?

Resolved, that the Board of Education of the Rush-Henrietta Central School District be authorized to expend the sum of up to \$4,600,000 to be funded from the 2016 Bus Purchase Reserve, the balance in existing Capital Fund bus purchase funds, interest earnings and the General Fund Transfer for the purchase and replacement of 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 “2025 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



Countywide Tax Rate Comparison



	District	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2023-24 % Inc. / (Dec.)	2024-25 % Inc. / (Dec.)
1	East Rochester	25.93	26.32	25.84	26.62	26.77	26.99	27.16	28.06	28.26	3.3%	0.7%
2	Greece	23.84	24.23	24.45	24.51	24.58	24.50	24.84	24.54	25.11	-1.2%	2.3%
3	Fairport	22.71	23.03	22.04	22.64	22.93	23.29	23.54	24.20	24.95	2.8%	3.1%
4	Gates - Chili	26.12	26.55	26.35	26.35	24.87	24.05	24.14	24.10	22.14	-0.2%	-8.1%
5	West Irondequoit	28.20	28.73	26.78	27.59	28.20	28.37	29.21	20.81	21.31	-28.8%	2.4%
6	East Irondequoit	30.48	30.48	30.48	28.30	27.34	26.87	24.23	21.51	20.28	-11.2%	-5.7%
7	Pittsford	25.51	25.95	25.31	25.80	25.35	24.77	22.58	22.58	18.23	0.0%	-19.3%
8	Brighton	27.06	24.56	24.71	25.19	25.99	25.23	24.04	19.28	18.14	-19.8%	-5.9%
9	Penfield	25.47	25.47	24.71	24.06	23.75	23.04	20.94	18.94	17.90	-9.6%	-5.5%
10	Wheatland - Chili	23.51	23.44	23.11	22.93	22.99	21.20	21.33	18.77	17.44	-12.0%	-7.1%
11	Brockport	24.32	24.47	23.67	23.69	23.23	22.63	20.46	19.15	17.09	-6.4%	-10.8%
12	Hilton	23.19	23.23	22.95	22.94	23.37	23.00	23.27	22.16	16.66	-4.8%	-24.8%
13	Honeoye Falls - Lima	23.51	23.24	23.62	23.71	23.51	23.97	19.85	17.97	16.61	-9.5%	-7.6%
14	Spencerport	24.09	24.33	23.68	24.05	23.31	22.67	19.33	17.71	16.02	-8.4%	-9.5%
15	Webster	21.42	21.26	20.42	19.67	19.39	19.05	17.37	16.06	14.87	-7.5%	-7.4%
16	Churchville - Chili	23.60	23.50	22.99	22.58	21.91	20.19	18.44	16.19	14.57	-12.2%	-10.0%
17	Rush - Henrietta	19.68	20.04	20.08	19.83	19.09	18.95	17.55	15.38	14.33	-12.4%	-6.8%
	County Average	24.63	24.64	24.19	24.14	23.92	23.46	22.25	20.44	19.05	-8.2%	-6.8%
	\$ Rush-Henrietta H/(L)	(4.95)	(4.60)	(4.11)	(4.31)	(4.83)	(4.51)	(4.70)	(5.06)	(4.72)	(0.19)	(0.02)
	% H/(L) than Average	-20.1%	-18.7%	-17.0%	-17.9%	-20.2%	-19.2%	-21.1%	-24.7%	-24.8%	-0.8%	-0.1%

Countywide Cost per Student Comparison



District	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2023-24 % Inc. / (Dec.)	2024-25 % Inc. / (Dec.)
Gates - Chili	25,628	28,085	28,085	30,392	31,774	32,459	34,262	35,672	5.6%	4.1%
East Irondequoit	24,257	26,217	26,625	28,372	30,707	32,992	34,147	35,373	3.5%	3.6%
Honeoye Falls - Lima	22,403	23,406	23,946	25,766	27,174	24,794	29,537	31,392	8.4%	7.1%
Fairport	21,895	22,622	23,266	24,724	25,641	27,034	29,318	30,219	7.6%	5.8%
Rush - Henrietta	23,260	23,371	24,494	25,103	26,672	27,925	29,034	30,179	4.0%	3.9%
Greece	20,291	21,730	22,574	23,654	24,970	26,554	28,570	29,568	19.1%	0.1%
Pittsford	20,384	21,412	21,522	22,359	25,923	26,887	27,810	29,253	5.2%	6.0%
Wheatland - Chili	24,999	24,038	24,526	26,928	26,535	26,243	27,596	29,182	-5.1%	7.3%
Brockport	22,135	22,428	23,939	25,987	27,916	28,659	27,208	29,089	3.4%	4.6%
Spencerport	21,724	22,251	22,809	23,714	24,540	24,634	26,536	28,021	7.7%	5.6%
Brighton	19,261	19,490	20,442	21,405	22,817	24,527	26,444	27,681	7.8%	4.7%
Churchville - Chili	21,656	21,161	22,715	23,994	23,942	24,839	26,264	27,372	5.7%	4.2%
Penfield	20,445	21,151	21,575	23,029	23,224	23,575	25,252	26,349	3.7%	5.4%
Webster	19,959	20,642	21,338	22,538	23,308	24,115	25,008	25,708	7.6%	4.4%
West Irondequoit	20,055	19,844	20,425	20,956	21,515	22,890	24,636	25,693	7.1%	1.7%
Hilton	18,456	18,825	18,777	20,314	20,681	22,311	24,371	25,410	-8.4%	8.2%
East Rochester	22,841	23,967	24,274	24,860	24,624	25,632	23,474	25,052	9.2%	2.8%
County Average	21,744	22,391	23,020	24,359	25,410	26,239	27,616	28,895	5.2%	4.6%
Rush-Henrietta H/(L)	1,516	980	1,474	744	1,262	1,686	1,418	1,284	1,418	1,284
% H/(L) than Average	7.0%	4.4%	6.4%	3.1%	5.0%	6.4%	5.1%	4.4%	5.1%	4.6%

Taxpayer Impact - Estimate

Estimated 2025-26 Tax Rate

Cost per \$200K Home from Prior Yr	Cost per \$300K Home from Prior Yr	Tax Levy		Tax Rate	
		\$ Levy Increase	% Increase / (Decrease)	Rate per Thousand	% Increase / (Decrease)
\$ 78	\$ 117	3,883,348	4.2%	14.64	-5.98%

Year	Tax Levy		Tax Rate		memo:
	\$ Levy	% Increase / (Decrease)	Rate per Thousand	% Increase / (Decrease)	COLA Social Security
25-26	95,672,549	4.2%	14.64	-5.98%	2.5%
24-25	91,789,201	2.6%	15.58	1.2%	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%
Ten Year Average		3.14%	18.23	-2.58%	2.73%



Household Impact

Tax Rate Change **-5.98%**

Projected tax rate **\$ 14.64** (down from \$15.58)

Annual Increase for \$200K house **\$ 78**

Please Note:

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



Five Year Budget Projection



	Projected				
	2025-26	2026-27	2027-28	2028-29	2029-30
Revenues					
Real Property Tax Items	94,372,767	97,203,950	99,925,661	102,723,579	105,805,286
STAR Reimbursement	5,599,782	5,487,786	5,378,031	5,270,470	5,165,061
Non-Property Tax Items	7,000,000	7,210,000	7,426,300	7,649,089	7,878,562
Charges for Services	2,855,293	2,912,399	2,971,917	3,031,355	3,091,982
State Aid	65,940,508	68,222,491	70,610,278	73,081,638	75,639,496
Reserve utilization	3,366,391	0	0	0	0
Total Revenues and Other Sources	\$179,134,741	\$181,036,627	\$186,312,187	\$191,756,132	\$197,580,387
Expenditures					
Personnel - Instructional	57,506,344	60,051,636	62,353,701	64,747,849	67,014,024
Personnel - Noninstructional	25,118,656	26,244,114	27,368,855	28,488,347	29,654,858
Employee Benefits	44,323,466	47,137,137	50,051,777	53,133,854	56,362,149
BOCES	21,613,632	22,413,336	23,242,630	24,102,607	24,994,404
Equipment and Capital Outlay	1,010,660	1,046,033	1,082,644	1,120,537	1,159,756
Contractual and Other	19,391,926	19,990,592	20,503,417	21,030,479	21,572,199
Debt Service (Principal and Interest)	1,143,569	1,146,575	1,139,403	1,173,585	1,208,793
Interfund Transfers	9,026,488	9,207,018	9,391,158	9,578,981	9,770,561
Total Expenditures and Other Uses	\$179,134,741	\$187,236,441	\$195,133,586	\$203,376,240	\$211,736,742
Cumulative Annual Surplus / (Deficit)	0	(\$6,199,814)	(\$8,821,399)	(\$11,620,109)	(\$14,156,355)
Reserve Utilization		\$6,199,814	\$8,821,399	\$2,358,754	\$1,055,824
Funding Gap		\$0	\$0	(\$9,261,355)	(\$13,100,531)

2025-26	2026-27	2027-28	2028-29	2029-30
3.9%	3.0%	2.8%	2.8%	3.0%
-5.1%	-2.0%	-2.0%	-2.0%	-2.0%
8.4%	3.0%	3.0%	3.0%	3.0%
19.8%	2.0%	2.0%	2.0%	2.0%
9.1%	3.5%	3.5%	3.5%	3.5%
-19.7%	-100.0%	#DIV/0!	#DIV/0!	#DIV/0!
5.2%	1.1%	2.9%	2.9%	3.0%
1.8%	4.4%	3.8%	3.8%	3.5%
12.7%	4.5%	4.3%	4.1%	4.1%
8.1%	6.3%	6.2%	6.2%	6.1%
3.9%	3.7%	3.7%	3.7%	3.7%
18.2%	3.5%	3.5%	3.5%	3.5%
2.7%	3.1%	2.6%	2.6%	2.6%
0.0%	0.3%	-0.6%	3.0%	3.0%
2.9%	2.0%	2.0%	2.0%	2.0%
5.2%	4.5%	4.2%	4.2%	4.1%

Reserve Utilization



Workers' Compensation	4,030,270	4,030,270	3,051,770	2,043,915	1,005,824	0
Unemployment	600,206	600,206	600,206	600,206	550,206	500,206
ERS Retirement Reserve	10,377,124	7,010,733	3,021,628	0	0	0
TRS Retirement Reserve	3,827,781	3,827,781	2,595,572	0	0	0
Insurance Reserve	3,101,661	3,101,661	3,101,661	3,101,661	3,101,661	3,101,661
Employee Benefits	3,467,008	3,467,008	3,467,008	1,270,663	0	0
Tax Certiorari	3,886,342	3,886,342	3,886,342	3,886,342	3,886,342	3,886,342
Total Reserves	29,290,392	25,924,001	19,724,187	10,902,787	8,544,033	7,488,210

<u>Forecast Reserve Usage</u>	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>	<u>2028-29</u>	<u>2029-30</u>
Workers' Compensation	0	0	978,500	1,007,855	1,038,091	1,005,824
Unemployment	0	0	0	0	50,000	50,000
ERS Retirement Reserve	3,041,014	3,366,391	3,989,105	3,021,628	0	0
TRS Retirement Reserve	949,304	0	1,232,209	2,595,572	0	0
Insurance Reserve	0	0	0	0	0	0
Employee Benefits	200,000	0	0	2,196,345	1,270,663	0
Tax Certiorari	0	0	0	0	0	0
Projected Reserve Usage	4,190,318	3,366,391	6,199,814	8,821,399	2,358,754	1,055,824

Questions / Feedback

