

2025-26 Property Tax Report Card

| 261701 - Rush-Henrietta Central School District  |               |                            |                                   |                          |
|--|---------------|----------------------------|-----------------------------------|--------------------------|
| Contact Person:  | Andy Whitmore | Budgeted<br>2024-25<br>(A) | Proposed Budget<br>2025-26<br>(B) | Percent<br>Change<br>(C) |
| Telephone Number:  | (585)359-5037 |                            |                                   |                          |
|  |               |                            |                                   |                          |
| Total Budgeted Amount, not Including Separate Propostions  |               | 170,237,893                | 179,134,741                       | 5.23%                    |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>   |               | 91,789,201                 | 95,672,549                        |                          |
| B. Tax Levy to Support Library Debt, if Applicable   |               | 0                          | 0                                 |                          |
| C. Tax Levy for Non-Excludable Propostions, if Applicable <sup>2</sup>   |               | 0                          | 0                                 |                          |
| D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy , if Applicable   |               | 0                          | 0                                 |                          |
| E. Total Proposed School Year Tax Levy (A+B+C-D)   |               | 91,789,201                 | 95,672,549                        | 4.23%                    |
| F. Permissible Exclusions to the School Tax Levy Limit   |               | 0                          | 0                                 |                          |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>  |               | 91,789,201                 | 95,672,549                        |                          |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)  |               | 91,789,201                 | 95,672,549                        |                          |
| I. Difference: (G-H); (negative value requires 60.0% voter approval) <sup>2</sup>  |               | 0                          | 0                                 |                          |
| Public School Enrollment   |               | 5,574                      | 5,595                             | 0.38%                    |
| Consumer Price Index   |               |                            | 2.95%                             |                          |
| <sup>1.</sup> Include any prior year reserve for excess tax levy, including interest.<br><sup>2.</sup> Tax levy associated with educational or transportation services propositions are not eligible for exclusion under the School Tax Levy Limit and may affect voter approval requirements.<br><sup>3.</sup> For 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest. |               |                            |                                   |                          |

|   |                          |                             |
|---|--------------------------|-----------------------------|
|   | Actual<br>2024-25<br>(D) | Estimated<br>2025-26<br>(E) |
| Adjusted Restricted Fund Balance                                    | 79,351,486               | 73,761,168                  |
| Assigned Appropriated Fund Balance                                  | 0                        | 0                           |
| Adjusted Unrestricted Fund Balance                                  | 6,809,516                | 7,165,390                   |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00%                    | 4.00%                       |

| Reserve Type and Name              | Reserve Description   | Actual Balance<br>3/31/2025 | Estimated<br>Ending Balance<br>6/30/2025 | Intended Use of the Reserve in the 2024-25 School Year              |
|------------------------------------|---|-----------------------------|--|---|
| Capital - Bus Purchase Reserve     | To pay the cost of buses for which bonds may be issued.   | 4,858,291                   | 3,458,291                                | Used to supplement funding for bus purchases                        |
| Capital - Capital Reserve          | To pay the cost of any object or purpose for which bonds may be issued.                             | 36,264,686                  | 36,264,686                               | To be used in funding future Capital Projects                       |
| Workers' Compensation Reserve      | To pay for self-insured Workers Compensation and benefits.  | 4,030,270                   | 4,030,270                                | Cover district's self-insured portion of claims in excess of budget |
| Unemployment Insurance Reserve     | To pay the cost of reimbursement to the State Unemployment Insurance Fund.                          | 600,206                     | 600,206                                  | Funds costs for unemployment benefits that may exceed budgeted cost |
| Insurance Reserve                  | To pay liability, casualty, and other types of uninsured losses.                                    | 3,101,661                   | 3,101,661                                | Fund unanticipated, uninsured loss payments                         |
| Tax Certiorari Reserve             | To pay for tax certiorari settlements.  | 3,886,342                   | 3,886,342                                | Fund tax certiorari judgments in excess of budget                   |
| Employee Benefit Accrued Liability | For the payment of accrued "employee benefits" due to employees upon termination of service.        | 3,667,008                   | 3,467,008                                | Fund retirement payouts for unused vacation and sick leave          |
| Retirement Contribution            | To fund employer retirement contributions to the State and Local Employees' Retirement System (ERS) | 13,418,138                  | 10,377,124                               | Used to fund mandated employer pension contributions                |
| Other Retirement Reserve           | To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)   | 4,777,085                   | 3,827,781                                | Used to fund mandated employer pension contributions                |