



Rush-Henrietta Central School District

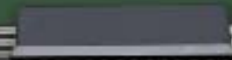
Community Budget Forum

April 7, 2021



Budget Goals

- ✓ Educationally Sound
- ✓ Equitable
- ✓ Fiscally Responsible






Budget Highlights

- ✓ Maintains scope and quality of effective programs and services
- ✓ Advances school improvement priorities including:
 - Equity & Inclusion
 - Mental Wellness
 - Special Education
- ✓ Tax cap compliant (levy increase under the tax cap limit)
- ✓ Reflects PILOT reduction for Marketplace Mall
- ✓ Provides flexibility for pandemic costs and return to school
- ✓ Continues development of reserves, including capital reserves





Recommended Budget

- ✓ Total Expenditures: \$139,593,300
 - ✓ Budget Increase: \$ 4,288,300 (+ 3.2%)
 - ✓ Tax Rate Increase: Less than 1.7%
 - ✓ Tax Levy Increase: Under the Cap (+ 4.5%)
- 



Factors Driving Base Budget Increase (3.2% - \$4.3M)

- ✓ Employee Benefits (Health Ins., etc.) + \$1,840,596 (5.4%)
- ✓ Wage/Salary Obligations + \$ 616,452 (1.0%)
- ✓ Interfund Transfers (Capital, ESY) + \$ 581,866 (7.8%)
- ✓ BOCES – Special Ed Services + \$ 574,391 (3.3%)
- ✓ Pandemic Costs (Supplies, RLA) + \$ 426,221 (new)



Budget Cuts to Achieve 3.2% Increase

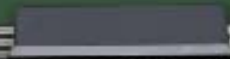
✓ Eliminate Two Administrative Positions*	- \$ 250,000
✓ Staff Turnover Savings	- \$ 300,000
✓ Reduce Two TOSA Positions*	- <u>\$ 150,000</u>
Total Budget Reductions	- <u>\$700,000</u>

* Already implemented through attrition




Sources of Revenue

✓ Property Taxes (Tax Levy)	\$86,613,777	62%
✓ State Aid	\$39,251,261	28%
✓ Sales Tax	\$ 4,800,000	4%
✓ PILOTs	\$ 4,000,000	3%
✓ Fund Balance & Reserves	\$ 3,200,000	2%
✓ Other (Fees, Rent, Refunds)	<u>\$ 1,728,262</u>	<u>1%</u>
 Total Revenue	 <u>\$139,593,300</u>	 <u>100%</u>



A world map is displayed in a horizontal frame at the top center of the slide, showing the continents and oceans in various colors.

Property Tax Levy Cap

- 
- A wooden ruler is positioned vertically on the left side of the slide, showing measurements in inches and centimeters.
- ✓ Allowable Inflation Factor (Cap) +1.23%
 - ✓ Adjustment for Real Growth +2.67%
 - ✓ Reduction in PILOTs -\$400,000
 - ✓ Tax Cap Exemptions:
 - a) Pension Costs Over 2% No
 - b) Personal Liability Awards No
 - c) Taxes for Capital Projects No
 - ✓ Adjusted Tax Levy Cap +4.48%



Recommended Tax Rate Increase

✓ Tax Levy Cap	+4.48%
✓ Tax Rate Increase Allowed by Cap	+1.70%
✓ Tax Levy Increase	\$3.71M
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✓ Inflation Index	+1.23%
✓ Social Security COLA	+1.30%
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✓ Projected Monroe County Tax Rates	TBD



State Aid Breakdown

Foundation Aid	\$20,812,524	+ 0.0%
High Excess Cost	\$ 2,121,757	+16.7%
Private Excess Cost	\$ 633,688	+ 4.5%
BOCES	\$ 3,284,746	+ 7.9%
Transportation	\$ 6,146,274	- 3.5%
Building Aid	\$ 5,714,228	+ 12.4%
Instructional Aids	<u>\$ 538,044</u>	<u>+ 0.0%</u>
Total State Aid	<u>\$39,251,261</u>	<u>+ 5.6%</u>

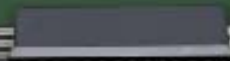




Foundation Aid Gap from Formula


✓ 2021-22	-\$11,625,382
✓ 2020-21	-\$ 9,964,535
✓ 2019-20	-\$ 7,812,735
✓ 2018-19	-\$ 5,977,650
✓ 2017-18	-\$ 5,322,804

Five Year Loss of Aid: -\$40,703,106



A world map is displayed in a long, horizontal, light-colored wooden frame with a metal handle at the bottom. The map shows the continents and oceans in various shades of blue and green. The frame is mounted on a green chalkboard background.

Recommended Budget


- ✓ Total Expenditures: \$139,593,300
 - ✓ Budget Increase: \$ 4,288,300 (+ 3.2%)
 - ✓ Tax Rate Increase: Less than 1.7% (+ 1.7%)
 - ✓ Tax Levy Increase: Under the Cap (+ 4.5%)
- 
- A wooden ruler is positioned vertically on the left side of the green chalkboard. It has markings in inches and centimeters.

A world map is mounted on a green chalkboard, appearing as if it's a pull-out map from a desk. The map shows the continents and oceans in various shades of blue and green.

Prior Year Comparison

- Budget-to-Budget Changes -

✓ 2021-22	3.2%
✓ 2020-21	2.5%
✓ 2019-20	4.0%
✓ 2018-19	1.9%
✓ 2017-18	4.0%


A wooden ruler is positioned vertically on the left side of the chalkboard, showing measurements in inches and centimeters.



Prior Year Comparison

- True Value Tax Rate Changes -

	<u>Proposed</u>	<u>Actual</u>
✓ 2021-22	1.70%	***
✓ 2020-21	1.98%	-3.71%
✓ 2019-20	1.98%	-1.28%
✓ 2018-19	1.92%	0.21%
✓ 2017-18	1.98%	1.83%



A small, rectangular map of the world is mounted on the wall above the chalkboard. It shows the continents and oceans in a light blue and green color scheme.

Tax Increase Per Home

Assessed Value

Annual Cost*

\$100,000

\$32

\$150,000

\$48

\$200,000

\$64

\$250,000

\$81

* Gov. Cuomo has proposed to eliminate the NYS Tax Relief Rebate program that had provided rebates that partially offset the increases.



Monroe County School Tax Rates - Current Year (Per \$1,000 of Assessed Value)

<u>District</u>	<u>Tax Rate</u>	<u>District</u>	<u>Tax Rate</u>	<u>District</u>	<u>Tax Rate</u>
1	28.20	7	24.58	13	22.99
2	27.34	8	23.75	14	22.93
3	26.77	9	23.51	15	21.91
4	25.99	10	23.37	16	19.39
5	25.35	11	23.31	R-H	19.09
6	24.87	12	23.23		

A world map is displayed in a long, narrow, light-colored wooden frame with a metal handle at the bottom. The map is oriented horizontally and shows the continents of North and South America. The background of the slide is a green chalkboard with a wooden ruler on the left and a chalk eraser on the right.

Proposition 1 - Budget Proposition

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 set forth in the estimate of amount of money required for school purposes during the fiscal year 2021–2022 in the total amount of \$139,593,300 and to levy the necessary tax therefore.

A world map is displayed on a pull-down screen at the top of the greenboard. The map shows the continents of North and South America in detail, with other continents partially visible. The screen is a light beige color with a metal frame.

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 \$2,400,000 to be funded from the 2016 Bus Purchase Reserve, the balance in existing Capital Fund bus purchase funds, and the General Fund Transfer for the purchase and replacement of vehicles for the transportation of district students.

A wooden ruler is positioned vertically on the left side of the greenboard. It is marked in inches and feet, with the number 12 visible at the bottom. The ruler is made of light-colored wood and has a slightly worn appearance.



2021-22 Bus Purchase Plan

Bus Type	Unit Cost	Qty.	Total Cost
Large – Propane (68 Passenger, 3/seat)	\$179,934	10	\$1,799,340
Mid-size (20 passenger, 2/seat)	\$ 87,768	6	\$ 526,608
Mini-vans	\$ 34,000	1	<u>\$ 34,000</u>
Total Cost of Buses			<u>\$2,359,948</u>

1. Propane fueling station constructed Fall 2018 utilizing Senator Gallivan \$400K grant
2. Large buses are replaced every 10 years, mid-sized buses replaced every 6 – 7 years
3. Propane bus purchases will increase the propane bus fleet to 68, out of 95 large buses





Vote Location

Meet the Candidates

Thursday, April 22, 2021

Webster Learning Center
2000 Lehigh Station Road
6:30 PM



Vote



Tuesday, May 18, 2021

Vote at the Senior High School Gymnasium
1799 Lehigh Station Road
6 AM – 9 PM

Livestream will be available



Questions

