

# Community Budget Forum

## 2024 - 2025 Budget



# Budget Goal

## Budget Goal:

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





# Goal Definition

Student- Centered	Equitable	Fiscally Responsible
<ul style="list-style-type: none"><li>• Maintain the scope and quality of effective programs and services</li><li>• Support student learning and social-emotional development</li><li>• Advance district priorities</li></ul>	<ul style="list-style-type: none"><li>• Provide incremental resources to areas of need</li><li>• Ensure successful outcomes for each student at all schools</li></ul>	<ul style="list-style-type: none"><li>• Reasonable budget increase (relative to enrollment changes, student needs, inflation, state of the economy. and state and federal mandates)</li><li>• A property tax levy increase that remains within the state's property tax cap limit (i.e. doesn't exceed the tax cap)</li></ul>



# Budget Principles

Guiding principles throughout the budget development process





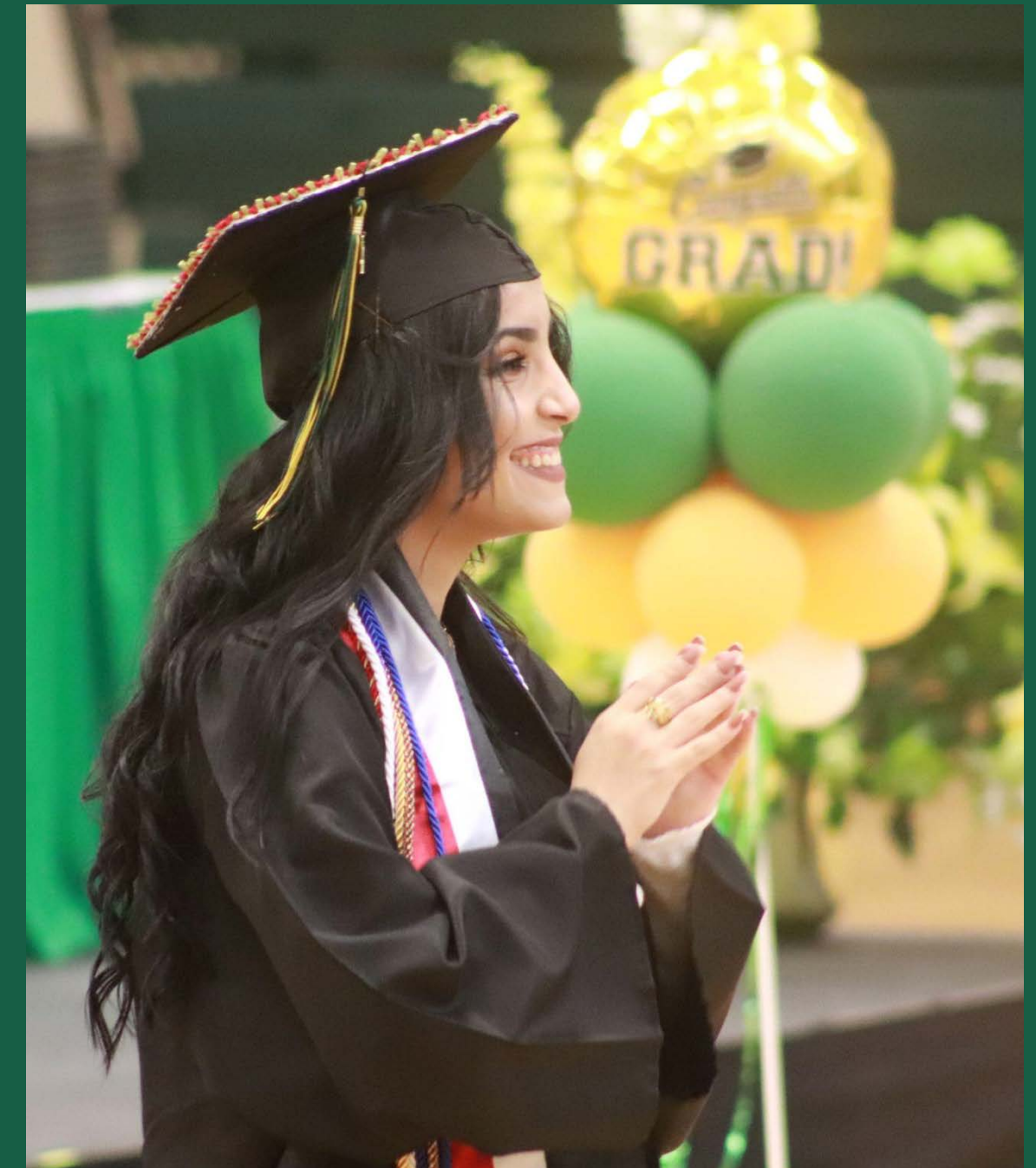
# Budget Principles

- Develop a base budget that aligns with district priorities and supports student outcomes
- 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



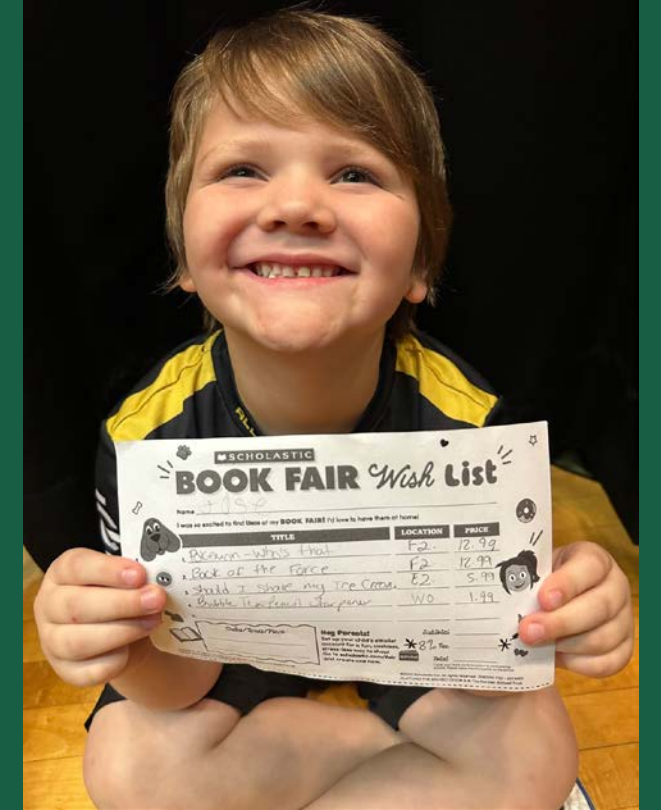
# Recommended Budget

<b>2024-2025 BUDGET</b>	<b>\$171,574,893</b>
<b>2023-2024 BUDGET</b>	<b>\$161,779,198</b>
<b>\$ INCREASE</b>	<b>\$9,795,695</b>
<b>% INCREASE</b>	<b>6.05%</b>
<b>Tax Rate Increase</b>	<b>Less than 2%</b>
<b>Tax Levy Increase</b>	<b>Under the Cap</b>



# Expenditure Budget

APPROPRIATIONS <i>by Major Object</i>	BUDGET 2023-2024	SUPT REC BUDGET 2024-2025	\$ CHANGE	% CHANGE
Instructional Salaries	51,056,808	56,777,580	5,720,772	11.2%
Non-Instructional Salaries	19,981,050	22,418,275	2,437,225	12.2%
Equipment	816,886	855,215	38,329	4.7%
Contractual	9,176,706	9,881,311	704,605	7.7%
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	20,803,356	-758,293	-3.5%
Debt Service	1,293,119	1,143,869	-149,250	-11.5%
Employee Benefits	39,978,600	41,020,881	1,042,281	2.6%
Interfund Transfers	9,200,408	9,499,658	299,250	3.3%
<b>TOTAL BASE BUDGET</b>	<b>\$161,779,198</b>	<b>\$171,574,893</b>	<b>\$9,795,695</b>	<b>6.1%</b>

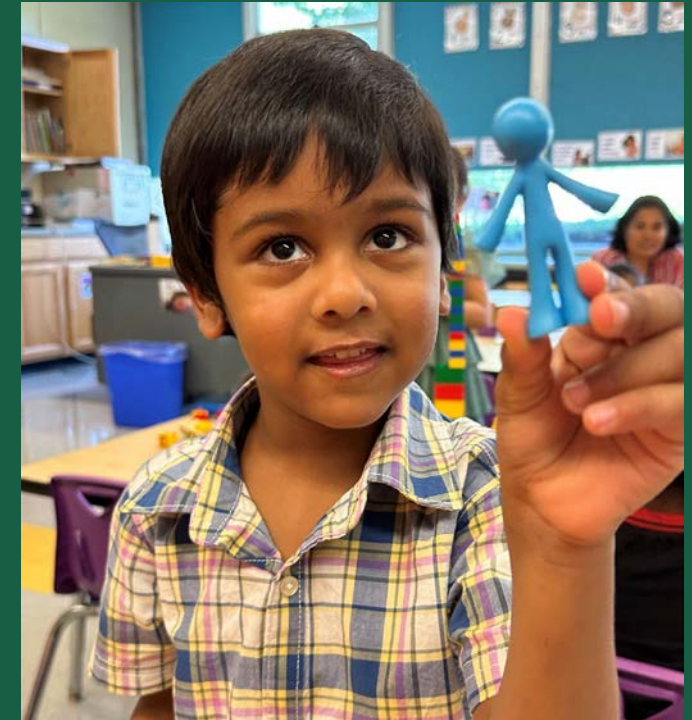




# Major Factors Driving Changes

## APPROPRIATIONS by Major Object

		<u>\$</u> <u>CHANGE</u>	<u>%</u> <u>CHANGE</u>
Instructional Salaries	Add 19 SPED, 5 AP, 3 ENL, 2.5% mid-year raise	5,720,772	11.2%
Non-Instructional Salaries	Add 32 Paras, 4.2% mid-year raise, 3.1% contract.	2,437,225	12.2%
Employee Benefits	Pension and FICA on increased wages	1,042,281	2.6%
Contractual	Personal nurses, Data Analytics	704,605	7.7%
BOCES Services	Fewer Spec Ed placements	-758,293	-3.5%
Debt Service	Debt maturing	-149,250	-11.5%
Interfund Transfers	Bus purchases	299,250	3.3%
Other	Miscellaneous	499,105	6.7%





# Object of Expense as % of Budget

<b>APPROPRIATIONS by Major Object</b>	<b>SUPT REC BUDGET 2024-2025</b>	<b>% of Budget</b>
Instructional Salaries	56,777,580	33.1%
Non-Instructional Salaries	22,418,275	13.1%
Employee Benefits	41,020,881	23.9%
BOCES Services	20,803,356	12.1%
Contractual	9,881,311	5.8%
Interfund Transfers	9,499,658	5.5%
Supplies and Materials	5,355,386	3.1%
Tuition	3,178,040	1.9%
Debt Service	1,143,869	0.7%
Textbooks & Software	641,322	0.4%
Equipment	855,215	0.5%
<b>TOTAL BASE BUDGET</b>	<b>\$171,574,893</b>	<b>100.0%</b>



# Revenue Projection

ACCOUNT DESCRIPTION	2023-24 Voter Approved	2024-25 Governor's Budget	\$ Increase (Decrease) to Prior Yr. Budget	% Inc. / (Dec.) to Prior Year	% of Total Revenue
STATE AID TOTAL	\$57,966,097	\$60,440,215	\$2,474,118	4.3%	35.2%
Real Property Taxes	\$83,598,230	\$87,202,615	3,604,385	4.0%	
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%	
<b>TOTAL FROM LOCAL TAXES</b>	<b>\$98,936,816</b>	<b>\$104,261,201</b>	<b>\$5,324,385</b>	<b>5.4%</b>	<b>60.8%</b>
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>\$1,776,285</b>	<b>\$2,383,159</b>	<b>\$606,874</b>	<b>34.2%</b>	<b>1.4%</b>
<b>Reserves and Stimulus Funds</b>					
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	
<b>TOTAL RESERVES &amp; STIMULUS</b>	<b>\$3,100,000</b>	<b>\$4,490,318</b>	<b>\$1,390,318</b>	<b>44.8%</b>	<b>2.6%</b>
<b>GRAND TOTAL</b>	<b>\$161,779,198</b>	<b>\$171,574,893</b>	<b>\$9,795,695</b>	<b>6.1%</b>	<b>100.0%</b>





# Property Tax Levy Cap

➤ Allowable Inflation Factor (Cap)	+ 2%
➤ Adjustment for Real Growth (new properties)	+1.9%
➤ Carryover from prior year	\$1.3M
➤ Tax Cap Exemptions:	
• Pension Costs over 2% (ERS)	\$19K
• Personal Liability Awards	No
• Taxes for Capital Projects	No
➤ Adjusted Tax Levy Cap	+4.8%
➤ Allowable Tax Rate	+2.7%
<b>Recommended Levy Increase</b>	<b>+4.0%</b>
<b>Recommended Tax Rate Increase</b>	<b>+1.99%</b>

# Taxpayer Impact

## 2024-25 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)
\$ 61	\$ 92	3,604,385	4.0%	15.69	1.99%

Year	Tax Levy		Tax Rate		memo:
	\$ Levy	% Increase / (Decrease)	Rate per Thousand	% Increase / (Decrease)	COLA Social Security
<b>24-25</b>	<b>93,101,201</b>	<b>4.0%</b>	<b>15.69</b>	<b>1.99%</b>	<b>3.2%</b>
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%



# 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?

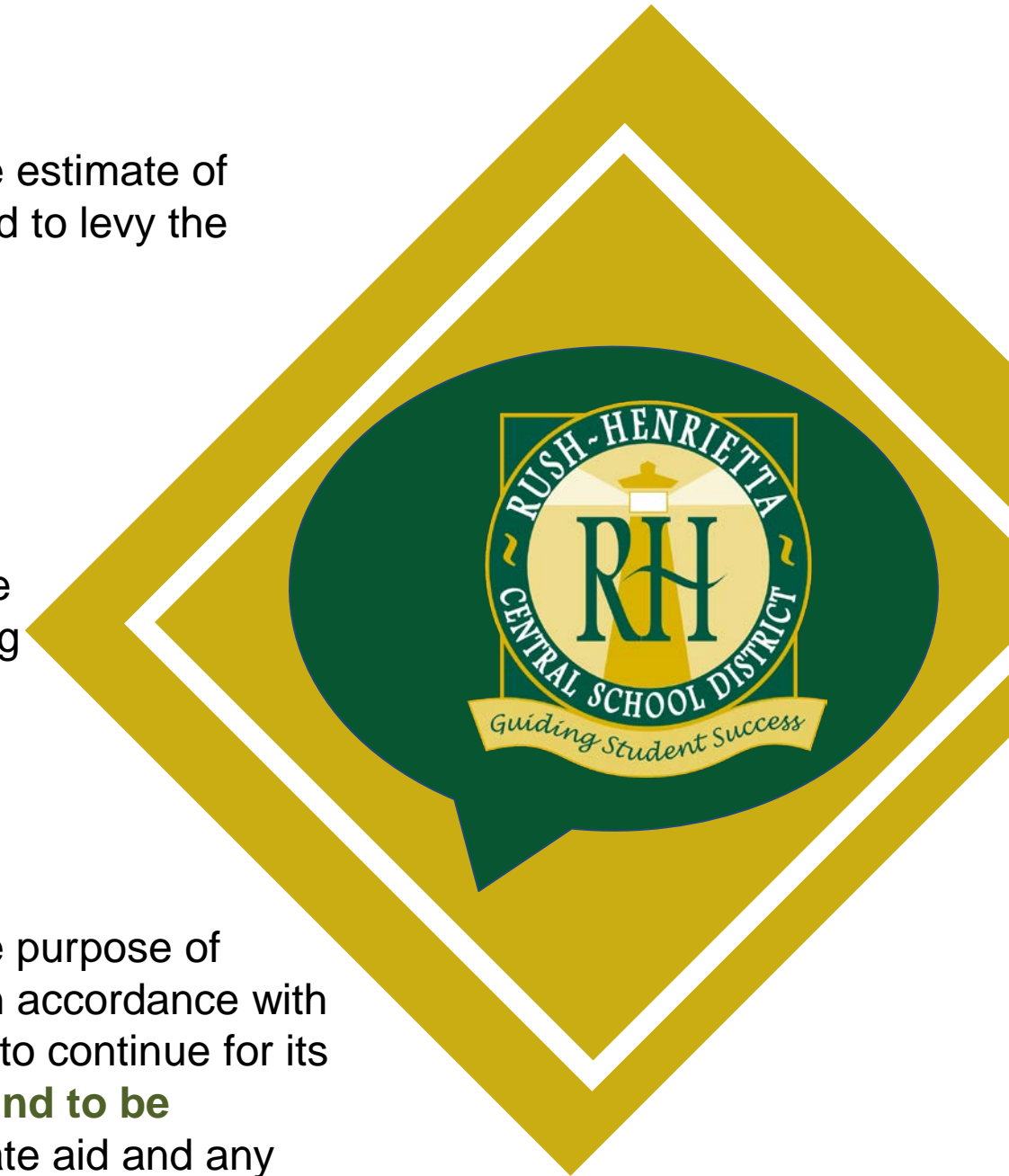
Shall the Board of Education of the Rush-Henrietta Central School District be authorized **to (1) expend up to \$1.4 million from the 2016 Bus Purchase Reserve**, (2) combine said \$1.4 million with additional funds allocated for the same purpose in the capital portion of the District's 2024-2025 budget, 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**



# Bus Purchase Plan

<u>Bus Type</u>	<u>Cost per Bus</u>	<u>Qty.</u>	<u>Total Cost</u>
Large - Propane	249,424	10	2,494,240
Large - Gas (for out of area trips)	272,563	2	545,126
Large - Propane, wheelchair	278,269	1	278,269
Mid-size	135,443	6	812,658
Contingency			<u>69,707</u>
Total Bus Purchases			<u><u>4,200,000</u></u>

- ❑ Propane buses are Ultra Low Emission and won a Greater Rochester Clean Cities recognition in 2023
- ❑ Large buses are replaced every 10 years; mid-sized buses replaced every 6 to 7 years
- ❑ Propane bus purchases will increase the propane bus fleet to 93 (out of 95 large buses)





# Countywide Tax Rate Comparison

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

<b>Tax Rate Increase</b>	<b>1.99%</b>	
<b>Projected tax rate</b>	<b>\$ 15.69</b>	(up 1.99% from \$15.38)
<b>Annual Cost for \$200K house</b>	<b>\$ 61</b>	

## 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%



# Upcoming Events

## BUDGET VOTE & BOE ELECTION

Tuesday, May 21, 2024

Transportation and Operations Center

1133 Lehigh Station Road

6 a.m. to 9 p.m.

## MEET THE BOE CANDIDATES

Thursday, April 25, 2024

Parker Administration Building

2034 Lehigh Station Road

6:30 p.m.





Questions? Comments?

