



**Rush-Henrietta Central School
District**

**Community
Budget Forum**

March 17, 2011



BUDGET GOALS

- ✓ Educationally Sound
- ✓ Fiscally Responsible





BASE BUDGET

\$106,051,770

(+ \$3,995,116) (+3.9%)



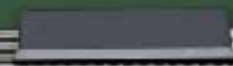
Factors Driving Base Budget Increase

✓ Wage/Salary Obligations	+2.0%	
✓ Health Insurance Costs	+6.0%	
✓ Retirement Costs – TRS	+29.0%	(11.5%)
✓ Retirement Costs – ERS	+59.0%	(16.1%)
✓ Inflation	+1.2%	
✓ BOCES Services	+5.0%	
✓ Enrollment	Stable	



REVENUE PROJECTIONS

- ✓ **State Aid:** Significant Decrease
-\$3.6M (-14%)
- ✓ **Sales Taxes:** Small Increase
+\$0.4M
- ✓ **Interest Earnings:** Small Decrease
-\$0.2M
- ✓ **Property Assessments:** Moderate Increase
+\$1.0M (+1.7%)





REVENUE PROJECTIONS

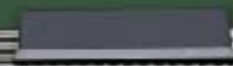
- ✓ Federal Education Jobs Act: +\$0.8M
- ✓ Reserve Funds: No Change
 (\$1.4M)
- ✓ Appropriated Fund Balance: -\$1.4M



REVENUE GAP

- ✓ Expense Increase: \$4.0M
- ✓ Revenue Decrease: \$3.0M

\$7.0M





Potential Tax Rate Solution

No Budget Reduction = 12.6%

(Tax Levy = 14.3%)



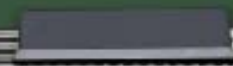
TAX RATE CONSIDERATIONS

- ✓ **Consumer Price Index:** 1.6%
- ✓ **Social Security COLA:** 0.0%
- ✓ **Tax Levy Cap (1.92%):** 0.2%
- ✓ **Monroe County Tax Rate Increases:** 1-2%



Targeted Tax Rate Increase

0%





Required Base Budget Reduction

\$ 7.0M



Reductions – Phase I

✓ School Resource Officer:	\$ 79,000
✓ Driver Education:	\$ 172,500
✓ Summer School Adjustment:	\$ 60,000
✓ Transportation Services Adjustment:	\$ 177,800
✓ BOCES Adjustment:	\$ 216,300
✓ Staff Turnover Adjustment:	\$ 317,600
✓ Substitute Teaching Adjustment:	\$ 105,000
✓ School Physician Reorganization:	\$ 23,000
✓ Diversity Consultants:	\$ 15,000
✓ Budget Vote (Post Cards):	\$ 9,000
✓ Bus Replacement Schedule (10-11 Years):	\$ 100,000
✓ Capital Fund Transfer:	\$ 500,000
✓ Other Adjustments:	\$ 23,300
	<u>\$1,798,500</u>



Additional Reserve Funds

- ✓ Unemployment Insurance: + \$ 62,000
- ✓ Employee Retirement System : + \$ 504,000
- ✓ GASB 45 (Pension Exposure): + \$ 1,042,000
+ \$ 1,608,000

[Total Reserve Fund Contribution = \$3.0M]



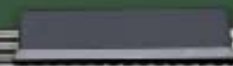
Phase II - Non Staffing

- ✓ Extracurricular Activities (Clubs, Ensembles, Sports, Events): \$ 187,170
- ✓ Food Services Subsidy: \$ 100,000
- ✓ Instruction Technology (Equipment/Software): \$ 125,000
- ✓ Transportation Services (Extracurricular, Late Runs): \$ 71,400
- ✓ Facilities Management (OT, Summer, Supplies): \$ 123,600
- ✓ Supplies and Materials: \$ 50,000
- ✓ SHS Purchased Services (Graduation, School Activities): \$ 15,000
- ✓ Curriculum Mapping: \$ 14,600
- ✓ Substitute Teachers - Building Allocations: \$ 1,600
- ✓ Travel/Conference: \$ 5,600
- ✓ Internal Auditing: \$ 5,000
- ✓ District Newsletters (3 to 2): \$ 4,000
- \$ 712,970



TOTAL NON-STAFFING REDUCTIONS

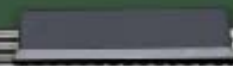
- ✓ Phase I + Phase II: \$2.5M
- ✓ Previous 3 Years: \$4.6M
- ✓ Past Four Years: \$7.1M





REMAINING REVENUE GAP

✓ Beginning Gap:	\$ 7.0M
✓ Non-Staffing Reductions:	- \$ 2.5M
✓ Additional Revenue:	<u>- \$ 1.6M</u>
✓ Remaining Gap:	\$ 2.9M





STAFFING REDUCTION GUIDELINES

- (1) Maintain current class sizes.
- (2) Cut back, but don't eliminate.
(Share Resources)
- (3) Maintain balance and focus.



STAFFING REDUCTIONS

Transportation Services: (Head Driver, Dispatcher)
\$130,000

Facilities Management: (PT-Security, Custodians) \$
54,700

\$184,700

Administrative: 6.0 FTE
\$539,200

Clerical: 13.0 FTE
\$403,200

Paraprofessional 31.0 FTE
\$725,400

Teachers:* 26.0 FTE \$
1,274,000

76.5 FTE

\$ 2,941,800



STAFFING REDUCTIONS

Total <u>FTE</u>	Total Cost	FTE Percent of <u>Cost</u> <u>Reduction</u> <u>Reduction</u> <u>Total Cost</u>
Administrative:	52.0 \$6.4M	6.0 \$ 539,200 8.4%
Clerical:	131.0 \$6.1M	13.0 \$ 403,200 6.6%
Paraprofessional: 175.5	\$5.3M	31.0 \$ 725,400 13.8%



STAFFING REDUCTIONS

Administrative

- ✓ Director of Professional Development
- ✓ Director of Career Education /Technology Integration
- ✓ Director of Student Services

- ✓ District Clerk (.5)
- ✓ Senior Application Specialist (.5)

- ✓ Middle School Assistant Principal
- ✓ Senior High School Assistant Principal



STAFFING REDUCTIONS

Clerical

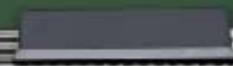
✓ Secretaries	3.25
✓ Office Clerks	5.75
✓ SHS Attendance Clerk	0.50
✓ Receptionists	1.00
✓ Library Clerks	<u>3.00</u>
	13.50



STAFFING REDUCTIONS

Paraprofessional

✓ Teacher Aides	22.0	(48 to 26)	(97 to 71)
✓ Teaching Assistants	2.0		
✓ School Aides	6.0		
✓ Youth Assistants	<u>1.0</u>		
31.0			





STAFFING REDUCTIONS

Teachers

✓ Instructional Coaches	5.4	(22.4 to 17.0)
✓ Consultant Teachers - SE	8.0	(38 to 30) (58 to 50)
✓ Music – Lessons	1.0	
✓ Music – Orchestra/Gr4	1.0	
✓ Social Work	0.5	
✓ Elementary – Class Size Mgt.		6.0
✓ Secondary – Special Areas	<u>4.1</u>	
	26.0	



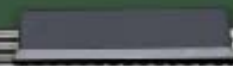
OTHER REVENUE SOURCES

- ✓ NYS Legislature: Unlikely
- ✓ Federal Grants (Title I, IDEA): Reduction
Likely
- ✓ Contractual Salary/Wage Increases: \$ 898,816
- ✓ Tax Rate Increase (1%): \$ 555,000



RECOMMENDED BUDGET

Total Budget:	\$100,723,115	
Budget Increase:	- \$ 1,333,539	(-1.31%)
Tax Rate Increase:	0%	
Tax Levy Increase: (Property Value Increases)	1.7%	





PRIOR YEAR COMPARISONS

- Budget to Budget Changes -

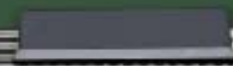
✓ 2011-12	- 1.31%
✓ 2010-11	1.14%
✓ 2009-10	1.38%
✓ 2008-09	2.85%
✓ 2007-08	3.59%



PRIOR YEAR COMPARISONS

- True Value Tax Rate Changes -

	<u>Proposed</u>	<u>Actual</u>
2011-12	0%	
2010-11	1.95%	1.88%
2009-10	1.94%	-2.62%
2008-09	2.74%	0.63%
2007-08	0.06%	-2.32%





PRIOR YEAR COMPARISONS

- Tax Levy Changes -

2011 -12	1.7%
2010-11	3.6%
2009-10	-1.7%
2008-09	4.5%
2007-08	0.5%



R-H SCHOOL TAX RATE

(Per \$1,000 of Assessed Value)

	<u>Tax Rate</u>	<u>Change</u>
2011-12	18.93	No Change
2010-11	18.93	\$ 0.35
2009-10	18.58	- \$ 0.50
2008-09	19.08	\$ 0.12
2007-08	18.96	- \$ 0.45



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	26.69	7	23.63	1322.21	
2	25.43	8	23.42	1421.48	
3	24.65	9	23.15	1520.45	
4	24.36	10	22.54	1620.05	
5	24.26	11	22.54	RH	
	18.93				
6	23.86	12	22.38		