



SUPERINTENDENT'S RECOMMENDED BUDGET - REVISED

April 1, 2013

Recommended Budget

• Total Budget	\$107,549,087
• Budget to Budget Increase	\$ 3,648,592 (3.5%)
• Tax Rate Increase	2.4%
• Tax Levy Increase	3.5% (Allowed Levy = 4.3%)

Budget Development

I. Base Budget (Projected Expenditures):

• \$107,249,087	(+ \$3,348,592)	+	3.2%
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II. Factors Driving Base Budget:

• Health Insurance Costs	+	10.0%	
• Retirement Costs – TRS	+	37.0%	(16.25%)
• Retirement Costs – ERS	+	10.6%	(20.9%)
• Contractual Wage/Salary	+	2.1%	(1.1% - 2.4%)
• Inflation (CPI)	+	1.7%	
• BOCES Costs	+	5.0%	
• Enrollment			No Significant Effect (+36)

III. Tax Levy Considerations: (1.0% Tax Rate increase generates \$650,000) (1.0% Tax Rate increase generates 1.0% Tax Levy increase)

• Tax Levy Cap [(Less of 2% or CPI + (Allowable Growth))]:	+4.3%
• Tax Rate Increase allowed by Tax Levy Cap:	+2.8%
• Projected Monroe County School Tax Rate Changes:	+3.0%
• Social Security COLA:	+1.7%
• Recommended Tax Rate Increase:	+2.4%
• Recommended Tax Levy Increase:	+3.5%

IV. Revenue Projections:

• Real Property Taxes:	Tax Levy Increase (+3.5%)	(+ \$2.3M)
• State Aid:	Increase (+8.47%)	(+ \$2.1M)
• Non-Property Taxes (Sales Tax):	Projected Increase (+4.5%)	(+ \$0.2M)
• Charges for Services:	Projected Decrease (-0.2%)	(\$0.0M)
• Appropriated Fund Balance:	Decrease (-\$1.0M to \$2.0M)	(-\$1.0M)
• Reserve Fund Utilization:	No Change (\$2.8M)	<u>(\$0.0M)</u>
		(+ \$3.6M)

V. Base Budget Revenue Surplus: **\$300,000** (\$3.6M - \$3.3M)

VI. Base Budget Additions (Budget Proposals):

1. Board of Education (Transition to Paperless Documents)	Reallocation
2. Reinstate 9 th Grade Boys' Basketball and Girls' Softball	\$ 13,000
3. Athletic Trainer (Full-Time/Concussion Management)	Not Supported
4. PACT/PSAT (College/Career Readiness)	\$ 6,000
5. Reinstate Burger MS – TOSA (Student Management)	Not Supported
6. Reinstate Instructional Technology Funding to \$1.5M	\$ 250,000*
7. Replace Service Truck	Not Supported
8. Add two Cleaners to SHS (2.0 FTE)	\$ 44,000**
9. Reinstate Head Bus Driver Position (1.0 FTE)	\$ 40,000
10. Governor's Minimum Wage Rate Increase Proposal (\$8.00)	<u>\$ 20,000</u>
	Base Budget Additions:
	\$ 373,000

*Eligible for BOCES Aid

** 1.0 FTE Recommended

VII. Required Base Budget Reductions:

• Base Budget Revenue Surplus:	\$ 300,000
• Less - Base Budget Additions:	<u>-\$ 373,000</u>
Required Reductions:	<u>\$ (73,000)</u>

VIII. Proposed Budget Reductions:

• Turnover Savings – Teacher Retirements (2)	\$ 73,000
Recommended Reductions:	<u>\$ 73,000</u>

Remaining Budget Gap: Balanced

IX. Additional Reductions (If Necessary):

• Turnover Savings – Teacher Retirements (7)	\$ 262,500
• BOCES – Rate Reduction	\$ 82,500
• BOCES – Special Education Placements	\$ 81,000
• BOCES – Distance Learning	\$ 10,000
• Clerical – High School/Vacant (0.5 FTE)	\$ 14,000
• Summer Program – Surplus	\$ 40,000
• District Medical Services – Reorganization	\$ 11,000

X. Other Considerations:

- Federal Sequestration (-\$126,000)
- Property Assessment Levy (-\$200,000)
- Contingency funding for Program Improvement Grant (Fall 2013)
- Assigned Fund Balance Reduction
- Reserve Fund Management

Budget Comparisons

I. Prior Year Comparisons:

	Budget Change	Tax Rate Change	Tax Levy Change	School Tax Rate (per \$1,000 Assessed Value)
2013-14	3.5%	2.4%	3.5%	19.63
2012-13	2.2%	1.3%	3.0%	19.18
2011-12	-0.4%	0.0%	1.0%	18.93
2010-11	1.6%	1.9%	3.6%	18.93
2009-10	1.4%	-2.6%	0.1%	18.58
Average:	1.7%	0.6%	2.2%	

II. Tax Rate Increase in Dollars:

Assessed Value of Home	Basic STAR Exemption*	Assessed Value of Home (Adjusted)	Current School Tax Rate (per \$1,000)	Proposed School Tax Rate (per \$1,000)	Proposed School Tax Rate Increase (per \$1,000)**	Proposed School Tax Rate Increase
\$100,000	\$30,000	\$70,000	19.18	19.63	.45	\$35
\$150,000	\$30,000	\$120,000	19.18	19.63	.45	\$58
\$200,000	\$30,000	\$170,000	19.18	19.63	.45	\$81
\$250,000	\$30,000	\$220,000	19.18	19.63	.45	\$104

* All homeowners qualify for this exemption. Many homeowners qualify for larger exemptions

** (Proposed Rate – Current Rate) = (19.63 - 19.18) = .45 per \$1,000 of assessed value

III. Prior Year Projected Tax Rates:

	Projected Tax Rate Change	Actual Tax Rate Change
2013-14	2.4%	***
2012-13	1.9%	1.3%
2011-12	0.0%	0.0%
2010-11	1.9%	1.9%
2009-10	-1.8%	-2.6%

IV. Monroe County School Tax Rates – Current Year (2012-13)

(Per \$1,000 of Assessed Value)

District	Tax Rate	District	Tax Rate	District	Tax Rate
1	28.19	7	24.29	13	22.92
2	26.58	8	24.29	14	22.19
3	24.99	9	23.40	15	21.29
4	24.84	10	23.38	16	20.84
5	24.76	11	23.01	RH	19.18
6	24.29	12	22.97		

2013 ELECTION PROPOSITIONS

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 2013-2014 in the total amount of \$107,549,087 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 \$1,300,000 to be funded by the 2009 Bus Reserve Fund for the purchase and replacement of vehicles for the transportation of district students.

Proposition 3 – Capital 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 \$3,700,000 to be funded from \$1,757,779 in unspent funds in the Capital Fund and \$1,942,221 from the 2011 Capital Reserve Fund to complete the district's Phase III Capital Project at the Senior High School; to complete the district's Phase II Capital Project which includes the addition of a conference room on the Administration Building; and for the rehabilitation and reconstruction of the school facilities and districtwide systems, including, without limitation, the Burger, Crane, Fyle, Leary, Roth, Sherman, Sperry, Vollmer, Webster, and Winslow schools; the Parker Administration Building; the West Henrietta Education Building; and the Transportation and Operations Center building, such projects to include, without limitation, sidewalk, parking lot, and bus loop replacement; carpet and flooring replacement; HVAC; ADA compliance; health, safety, and security projects; door and window replacement; freezer / cooler replacement and renovation; lighting upgrades; science laboratories; climatic conditions projects; clock system upgrades; fire alarm system upgrades; computer and media related cabling; building exterior and interior upgrades and repairs; telephone and public address systems; classroom upgrades; bathroom renovations; locker upgrades and repairs; water heater replacements; food service equipment replacement; roof replacement; auditorium refurbishment; office renovations; site improvements; electronic building security systems and security cameras; and structural projects.