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## Rush-Henrietta Central School District

www.rhnet.org

April 15, 2025

To: Building Principals

From: Andy Whitmore  
Assistant Superintendent for School Finance and Operations

Subject: Budget Documents

Attached, please find copies of various budget documents to inform residents of the 2025-26 proposed budget, as required by New York State. These must be available, upon request, for public inspection in your school. This is the budget that district residents will be voting on at the polls on Tuesday, May 20<sup>th</sup> at the Transportation and Operations Center. The following documents have been attached to the budget:

1. Budget Statement – two versions; a three-part format summary version and a detailed plain language version
2. Revenue Budget
3. Property Tax Report Card
4. Budget Notice
5. Sample Ballot Propositions
6. Salary Disclosure Notice
7. Exemption Impact Reports
8. New York State District School Report Card is available online at <http://data.nysed.gov/> or hardcopies can be made by calling me.

These documents must be made available to the public (upon request).

If you have any questions, please do not hesitate to call me at (585)359-5037.

- c. R-H BOE Members
- Cabinet
  - Administration Building Reception
  - Brighton Memorial Library
  - Henrietta Library
  - Pittsford Library
  - Rush Library

## 2025-26 Rush-Henrietta Central School District Component Budget

### Administrative Component 11.0% of Budget

*The Administrative Component provides for overall general support and management activities, including business office operations, payroll, purchasing, general administration, personnel, legal and auditing services. Cost for administration and supervision of each of the District's schools is also included in this component.*

Function or Account	2024-25	2025-26	Increase (Decrease)
Board of Education	143,351	150,181	6,830
Central Administration	713,440	733,520	20,080
Finance	874,877	903,995	29,118
Legal Services	215,000	215,000	0
Personnel	726,902	823,766	96,864
Public Information	257,496	284,018	26,522
Other Central Services	1,626,025	1,810,121	184,096
Other Special Items	1,439,597	1,560,987	121,390
Curriculum Development & Sup.	2,987,816	2,782,200	(205,615)
Supervision-Regular School	4,008,369	4,036,010	27,642
Supervision-Special School	296,821	339,786	42,965
Research, Evaluation & Planning	545,005	658,663	113,659
Employee Benefits	4,971,297	5,310,664	339,367
<b>TOTALS</b>	<b>\$18,805,996</b>	<b>19,608,912</b>	<b>\$802,916</b>

### Program Component 76.0% of Budget

*The Program Component provides funding for the instruction of and educational support services for the District's students. Programs are offered in four (4) primary buildings, two (2) intermediate buildings, two (2) junior high schools, and one (1) high school. Funds are also included in this component for transporting students.*

Function or Account	2024-25	2025-26	Increase (Decrease)
Instruction	82,915,728	85,226,407	2,310,679
In-Service Training	928,062	1,288,324	360,262
District Transportation	8,816,806	9,725,051	908,245
Garage Building	237,843	246,488	8,645
BOCES/Contract Transportation	1,673,429	1,712,366	38,937
Community Services	354,600	408,846	54,246
Employee Benefits	33,869,107	36,577,533	2,708,426
Other Transfers	1,250,000	1,000,000	(250,000)
<b>TOTALS</b>	<b>\$130,045,576</b>	<b>\$136,185,016</b>	<b>\$6,139,439</b>

### Capital Component 13.0% of Budget

*The Capital Component pays for maintaining buildings, for upkeep of property, and for electricity, gas heat, oil, water & sewer and telephone services and transfers to capital for buildings and grounds renovations. Funds are also included for "debt service" payments on capital projects and refund of taxes for claims against property assessments.*

Function or Account	2024-25	2025-26	Increase (Decrease)
Operation of Plant	6,454,850	7,440,975	986,125
Maintenance of Plant	3,520,177	3,706,311	186,134
Refund of Taxes	260,000	215,000	(45,000)
Other Special Items	310,563	322,986	12,423
Employee Benefits	2,172,204	2,485,484	313,279
Transfer to Capital	7,524,658	8,026,488	501,830
Debt Service	1,143,869	1,143,569	(300)
<b>TOTALS</b>	<b>\$21,386,321</b>	<b>\$23,340,813</b>	<b>\$1,954,492</b>

<b>GRAND TOTAL</b>	<b>\$170,237,893</b>	<b>\$179,134,741</b>	<b>\$8,896,848</b>
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RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

# BOARD OF EDUCATION ADOPTED BUDGET 2025-2026

**April 1, 2025**

# RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

## 2025-2026 BOARD OF EDUCATION ADOPTED BUDGET

### ASSUMPTIONS & STATISTICS

1. The inflation rate used for the 2025-2026 Base Budget is 3.4%.
2. BOCES' costs are budgeted at a 4.0% increase over fiscal year 2024-2025.
3. Benefit rates FOR 2025-2026 Base Budget are projected as follows:

Civil Service Retirement	15.00%	
Teachers' Retirement	10.00%	
Social Security	7.65%	(no change)
Health Insurance	14.45%	Projected increase over 2024-2025

			<u>YOY change</u>	
4. Total Enrollment	2024-2025	5,641	62	1.1%
	2023-2024	5,579		
5. Special Education	2024-2025	939	139	17.4%
	2023-2024	800		
6. Free & Reduced Lunch	2024-2025	2,661	47.5%	5.0%
	2023-2024	2,534	46.0%	

# **RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT**

## **2025-2026 BOARD OF EDUCATION ADOPTED BUDGET COMPARISON**

2025-2026 BOARD OF EDUCATION ADOPTED BUDGET	\$179,134,741
2024-2025 BUDGET	\$170,237,893
\$ INCREASE	\$8,896,848
% INCREASE	5.2%

# RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

## BOARD OF EDUCATION ADOPTED BUDGET

2025-2026

*Comparison to Prior Year*

APPROPRIATIONS <i>by Major Object</i>	BUDGET 2024-2025	BOE ADOPTED		
		BUDGET 2025-2026	\$ CHANGE	% CHANGE
Instructional Salaries	56,513,580	57,506,344	992,764	1.8%
Non-Instructional Salaries	22,280,275	25,118,656	2,838,381	12.7%
Employee Benefits	40,985,881	44,323,466	3,337,585	8.1%
Equipment	855,215	1,010,660	155,445	18.2%
Contractual	9,706,311	10,166,084	459,773	4.7%
Supplies and Materials	5,355,386	5,932,570	577,184	10.8%
Tuition	3,178,040	2,655,520	-522,520	-16.4%
Textbooks & Software	641,322	637,752	-3,570	-0.6%
BOCES Services	20,803,356	21,613,632	810,276	3.9%
Debt Service	1,143,869	1,143,569	-300	0.0%
Interfund Transfers	8,774,658	9,026,488	251,830	2.9%
<b>TOTAL BASE BUDGET</b>	<b>\$170,237,893</b>	<b>\$179,134,741</b>	<b>\$8,896,848</b>	<b>5.2%</b>

**RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT**  
**BOARD OF EDUCATION ADOPTED BUDGET**  
**2025-2026**  
*Comparison to Prior Year*

<b>APPROPRIATIONS</b> <i>by Function</i>	<b>BUDGET</b> <b>2024-2025</b>	<b>BOE ADOPTED</b> <b>BUDGET</b> <b>2025-2026</b>	<b>\$</b> <b>CHANGE</b>	<b>%</b> <b>CHANGE</b>
General Support	16,982,665	18,166,861	1,184,196	7.0%
Instruction	91,218,413	94,331,390	3,112,977	3.4%
Transportation	10,728,080	11,683,905	955,825	8.9%
Community Services	354,600	408,846	54,246	15.3%
Undistributed	50,954,136	54,543,738	3,589,602	7.0%
<b>TOTAL</b>	<b>\$170,237,893</b>	<b>\$179,134,741</b>	<b>8,896,848</b>	<b>5.2%</b>

# RUSH-HENRIETTA CENTRAL SCHOOL DISTRICT

## BOARD OF EDUCATION ADOPTED BUDGET

2025-2026

*Object of Expense as a % of Total Budget*

APPROPRIATIONS <i>by Major Object</i>	AMOUNT	% OF BUDGET
Instructional Salaries	57,506,344	32.1%
Non-Instructional Salaries	25,118,656	14.0%
Employee Benefits	44,323,466	24.7%
Equipment	1,010,660	0.6%
Contractual	10,166,084	5.7%
Supplies and Materials	5,932,570	3.3%
Tuition	2,655,520	1.5%
Textbooks & Software	637,752	0.4%
BOCES Services	21,613,632	12.1%
Debt Service	1,143,569	0.6%
Interfund Transfers	9,026,488	5.0%
<b>TOTAL</b>	<b>\$179,134,741</b>	<b>100.0%</b>



# Rush-Henrietta Central School District

BUDGET DEVELOPMENT DOCUMENT

Board of Education Adopted Budget

Major Area	Instructional Salaries
Area	Non-Instructional Salaries
Function	

BOE ADOPTED

FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
<b>GENERAL SUPPORT</b>					
<b>BOARD OF EDUCATION</b>					
1010 - 1060: Support, travel and supplies for the seven-member, non-salaried board of education, district clerk and district meeting expenses for the annual budget vote:					
1010 Board of Education					
Contractual Expenses	37,750	33,872	35,024		
BOCES Services	9,739	7,634	7,939		
Supplies & Materials	12,677	16,200	16,751		
<b>Total Board of Education</b>	<b>60,167</b>	<b>57,706</b>	<b>59,714</b>	<b>2,008</b>	<b>3.48%</b>
1040 District Clerk					
Clerical/Administrative Support	61,143	65,270	69,399		
Contractual Expenses	150	275	284		
Supplies & Materials	0	100	103		
<b>Total District Clerk</b>	<b>61,293</b>	<b>65,645</b>	<b>69,787</b>	<b>4,142</b>	<b>6.31%</b>
1060 District Meeting					
Contractual Expenses	11,229	20,000	20,680		
<b>Total District Meeting</b>	<b>11,229</b>	<b>20,000</b>	<b>20,680</b>	<b>680</b>	<b>3.40%</b>
<b>TOTAL BOARD OF EDUCATION</b>	<b>132,688</b>	<b>143,351</b>	<b>150,181</b>	<b>6,830</b>	<b>4.76%</b>
<b>CENTRAL ADMINISTRATION</b>					
1240 - 1245: Salary, clerical support, travel and supplies for superintendent of schools and deputy superintendent:					
1240 Superintendent of Schools					
Administrative Salary	229,167	235,469	242,533		
Clerical/Administrative Support	73,647	71,914	76,102		
Contractual Expenses	130,205	106,200	109,811		
Supplies & Materials	22,274	29,228	37,222		
<b>Total Superintendent of Schools</b>	<b>455,293</b>	<b>442,811</b>	<b>465,667</b>	<b>22,856</b>	<b>5.16%</b>
1245 Deputy Superintendent					
Administrative Salary	177,000	193,125	198,919		
Clerical/Administrative Support	17,559	65,000	56,004		
Contractual Expenses	0	8,549	8,840		
Supplies & Materials	0	3,955	4,089		
<b>Total Deputy Superintendent</b>	<b>194,559</b>	<b>270,629</b>	<b>267,852</b>	<b>-2,777</b>	<b>-1.03%</b>
<b>TOTAL CENTRAL ADMINISTRATION</b>	<b>649,851</b>	<b>713,440</b>	<b>733,519</b>	<b>20,079</b>	<b>2.81%</b>

FUNCTION DESCRIPTION	BOE ADOPTED				
	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
<b>FINANCE</b>					
<b>1310 - 1380 Salaries for assistant superintendent of school finance and operations and business office staff, professional audit services, internal claims auditor, tax collection and fiscal agent fees:</b>					
<b>1310 Business Administration</b>					
Administrative Salary	192,692	195,858	201,727		
Clerical/Administrative Support	357,091	371,375	384,160		
Contractual Expenses	4,648	16,070	16,616		
BOCES Services	18,615	3,656	3,802		
Supplies & Materials	1,920	2,912	3,011		
<b>Total Business Administration</b>	<b>574,967</b>	<b>589,871</b>	<b>609,316</b>	<b>19,446</b>	<b>3.30%</b>
<b>1320 Auditing</b>					
Clerical/Administrative Support	3,792	3,200	3,800		
Contractual Expenses	42,995	53,124	54,930		
<b>Total Auditing</b>	<b>46,787</b>	<b>56,324</b>	<b>58,730</b>	<b>2,406</b>	<b>4.27%</b>
<b>1325 Treasurer</b>					
Clerical/Administrative Support	93,417	98,068	104,156		
Supplies & Materials	0	1,683	1,741		
<b>Total Treasurer</b>	<b>93,417</b>	<b>99,771</b>	<b>105,897</b>	<b>6,126</b>	<b>6.14%</b>
<b>1330 Tax Collector</b>					
Contractual Expenses	20,984	20,042	20,723		
<b>Total Tax Collector</b>	<b>20,984</b>	<b>20,042</b>	<b>20,723</b>	<b>681</b>	<b>3.40%</b>
<b>1345 Purchasing</b>					
Clerical/Administrative Support	0	68,000	68,000		
Contractual Expenses	342	2,500	2,585		
BOCES Services	9,422	9,369	9,744		
<b>Total Purchasing</b>	<b>9,763</b>	<b>79,869</b>	<b>80,329</b>	<b>460</b>	<b>0.58%</b>
<b>1380 Fiscal Agent Fees</b>					
Contractual Expenses	14,050	29,000	29,000		
<b>Total Fiscal Agent Fees</b>	<b>14,050</b>	<b>29,000</b>	<b>29,000</b>	<b>0</b>	<b>0.00%</b>
<b>TOTAL FINANCE</b>	<b>759,968</b>	<b>874,877</b>	<b>903,996</b>	<b>29,119</b>	<b>3.33%</b>

		BOE ADOPTED			
FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
STAFF					
1420 - 1480 Salaries for assistant superintendent of human resources and school accountability, human resources staff, community relations staff, & school attorney services:					
1420	Legal				
	Attorneys' Fees	0	65,000	65,000	
	Legal Expenses	104,960	150,000	150,000	
	Total Legal	104,960	215,000	215,000	0 0.00%
1430	Human Resources				
	Administrative Salary	160,755	164,281	178,252	
	Clerical/Administrative Support	371,316	372,520	466,267	
	Contractual Expenses	98,397	128,550	132,921	
	BOCES Services	51,911	43,451	45,189	
	Supplies & Materials	814	1,100	1,137	
	Total Human Resources	683,193	709,902	823,767	113,864 16.04%
1480	School-Community Relations				
	Clerical/Administrative Support	156,668	151,639	216,845	
	Contractual Expenses	51,651	58,174	66,152	
	Supplies & Materials	185	988	1,021	
	Total School-Community Relations	208,504	210,801	284,018	73,217 34.73%
TOTAL STAFF		996,658	1,135,704	1,322,785	187,082 16.47%

FUNCTION DESCRIPTION	BOE ADOPTED				
	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
<b>CENTRAL SERVICES</b>					
1620 - 1680 Salaries for the director of facilities and director of safety, custodial, grounds and maintenance staffs. Utilities, safety enhancement services, systems for data processing, maintenance equipment and supplies:					
<b>1620 Operations</b>					
Non-Instructional Salaries					
Skilled Labor	2,514,101	2,776,328	2,971,175		
Summer & Temporary Help	43,445	80,000	80,000		
Total Non-Instructional Salaries	2,557,546	2,856,328	3,051,175		
Equipment	24,400	65,347	65,347		
Contractual Expenses	1,675,876	2,790,363	3,090,235		
BOCES Services	117,171	119,007	123,767		
Supplies & Materials	711,320	635,805	657,423		
<b>Total Operations</b>	<b>5,086,313</b>	<b>6,466,850</b>	<b>6,987,947</b>	<b>521,097</b>	<b>8.06%</b>
<b>1621 Maintenance</b>					
Non-Instructional Salaries					
Facilities Supervision/Skilled Labor	1,131,856	1,257,208	1,297,948		
Summer & Temporary Help	93,130	65,000	65,000		
Total Non-Instructional Salaries	1,224,986	1,322,208	1,362,948		
Equipment	382,095	447,222	532,971		
Contractual Expenses	999,873	1,144,789	1,183,712		
BOCES Services	25,154	20,149	20,955		
Supplies & Materials	338,863	585,808	605,725		
<b>Total Maintenance</b>	<b>2,970,971</b>	<b>3,520,176</b>	<b>3,706,311</b>	<b>186,136</b>	<b>5.29%</b>
<b>1622 Security of Plant</b>					
Safety Supervision/Non-Instructional Salaries	217,288	213,541	213,918		
Safety Enhancement Services	267,678	213,416	225,222		
Supplies & Materials	4,260	13,431	13,888		
<b>Total Security of Plant</b>	<b>489,226</b>	<b>440,388</b>	<b>453,028</b>	<b>12,640</b>	<b>2.87%</b>
<b>1670 Central Printing &amp; Mailing</b>					
Non-Instructional Salaries	85,840	89,887	93,414		
Contractual Expenses	130,730	145,697	150,650		
Office Supplies	687	1,200	1,241		
<b>Total Central Printing &amp; Mailing</b>	<b>217,257</b>	<b>236,784</b>	<b>245,305</b>	<b>8,522</b>	<b>3.60%</b>
<b>1680 Central Data Processing</b>					
BOCES Services	1,858,946	1,440,936	1,564,816		
<b>Total Central Data Processing</b>	<b>1,858,946</b>	<b>1,440,936</b>	<b>1,564,816</b>	<b>123,880</b>	<b>8.60%</b>
<b>TOTAL CENTRAL SERVICES</b>	<b>10,622,713</b>	<b>12,105,133</b>	<b>12,957,408</b>	<b>852,275</b>	<b>7.04%</b>

FUNCTION DESCRIPTION	BOE ADOPTED				
	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
<b>SPECIAL ITEMS</b>					
1910 - 1981 Insurance premiums, property tax refunds, water and sewer Taxes, shared BOCES administrative charges:					
1910 Unallocated Insurance					
Insurance	429,472	405,000	486,418		
<b>Total Unallocated Insurance</b>	<b>429,472</b>	<b>405,000</b>	<b>486,418</b>	<b>81,418</b>	<b>20.10%</b>
1920 School Association Dues					
School Association Dues	49,317	68,592	70,924		
<b>Total School Association Dues</b>	<b>49,317</b>	<b>68,592</b>	<b>70,924</b>	<b>2,332</b>	<b>3.40%</b>
1930 Judgments and Claims					
Judgments and Claims	76,231	250,000	200,000		
<b>Total Judgments and Claims</b>	<b>76,231</b>	<b>250,000</b>	<b>200,000</b>	<b>-50,000</b>	<b>-20.00%</b>
1950 Assessments on School Property					
Water and Sewer	151,747	170,733	176,562		
<b>Total Assessments on School Property</b>	<b>151,747</b>	<b>170,733</b>	<b>176,562</b>	<b>5,829</b>	<b>3.41%</b>
1964 Refund of Real Property Tax					
Refund of Real Property Tax	2,654	10,000	15,000		
<b>Total Refund of Real Property Tax</b>	<b>2,654</b>	<b>10,000</b>	<b>15,000</b>	<b>5,000</b>	<b>50.00%</b>
1981 Administrative Charge - BOCES					
Rent	249,184	269,236	280,005		
Central Administration	486,905	526,036	547,077		
<b>Total Administrative Charge - BOCES</b>	<b>736,088</b>	<b>795,272</b>	<b>827,083</b>	<b>31,811</b>	<b>4.00%</b>
1983 Capital Expenses - BOCES					
Capital Expenses - BOCES	287,477	310,563	322,986		
<b>Total Capital Expenses - BOCES</b>	<b>287,477</b>	<b>310,563</b>	<b>322,986</b>	<b>12,423</b>	<b>4.00%</b>
<b>TOTAL SPECIAL ITEMS</b>	<b>1,732,986</b>	<b>2,010,159</b>	<b>2,098,972</b>	<b>88,813</b>	<b>4.42%</b>
<b>TOTAL GENERAL SUPPORT</b>	<b>14,894,864</b>	<b>16,982,665</b>	<b>18,166,861</b>	<b>1,184,197</b>	<b>6.97%</b>



FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED		BUDGET \$ CHANGE	BUDGET % CHANGE
			BUDGET 2025-26			
INSTRUCTION						
INSTRUCTION, ADMINISTRATION & IMPROVEMENT						
2010 - 2040 Salaries for administration, supervision and support of the educational program including principals, assistant principals, assistant superintendent, executive director, directors , coordinators and support staff.						
2010	Curriculum Development & Supervision					
	Administrative Salaries	1,784,519	1,991,239	2,024,661		
	Clerical/Administrative Support	364,664	446,561	543,209		
	Contractual Expenses	163,450	222,240	194,796		
	Supplies & Materials	15,144	17,916	19,534		
	Total Curriculum Development & Supervision	2,327,777	2,677,957	2,782,199	104,243	3.89%
2020	Supervision - Regular School					
	Instructional Salaries					
	Administrative Salaries	2,370,580	2,583,366	2,697,723		
	Graduate School Tuition	39,497	60,000	60,000		
	Total Instructional Salaries	2,410,077	2,643,366	2,757,723		
	Clerical/Administrative Support	1,128,341	1,308,753	1,220,125		
	Contractual Expenses	58,446	56,250	58,163		
	Total Supervision - Regular School	3,596,863	4,008,369	4,036,010	27,641	0.69%
2040	Supervision - Special Schools					
	Supervision - Alternative Education	226,136	237,485	250,585		
	Non-Instructional Salaries					
	Clerical/Administrative Support	43,998	45,864	47,704		
	UPK/Adult Literacy Staff	0	12,954	40,000		
	Total Non-Instructional Salaries	43,998	58,818	87,704		
	Supplies & Materials	1,434	518	1,500		
	Total Supervision - Special Schools	271,567	296,821	339,789	42,968	14.48%
2060	Information Systems					
	Non-Instructional Salaries					
	Administrative Salaries	116,032	122,212	129,879		
	Administrative Salaries	245,406	261,626	282,102		
	Clerical/Administrative Support	144,325	147,969	233,036		
	Total Non-Instructional Salaries	505,763	531,807	645,016		
	Contractual	5,942	10,708	11,072		
	Supplies & Materials	641	2,490	2,575		
	Total Research, Planning & Evaluation	512,347	545,005	658,663	113,658	20.85%

FUNCTION DESCRIPTION		EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
2070	In-Service Training & Instruction					
	Instructional Salaries					
	Mentoring Program	115,575	90,000	110,000		
	Curriculum	48,630	159,780	223,280		
	In-Service Program Stipends	78,926	325,000	412,000		
	Total Instructional Salaries	243,131	574,780	745,280		
	Contractual	33,859	61,500	63,591		
	BOCES Services	433,473	416,782	453,453		
	Supplies & Materials	3,248	25,000	26,000		
	Total In-Service Training & Instruction	713,711	1,078,062	1,288,324	210,262	19.50%
	TOTAL INSTRUCTION, ADMINISTRATION & IMPROV	7,422,265	8,606,214	9,104,986	498,772	5.80%

		BOE ADOPTED			
FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
TEACHING - REGULAR SCHOOL					
2110: Salaries for teachers, substitute teachers, teaching assistants, paraprofessionals, textbooks for public and private students, AIS, ENL, visual & performing arts, physical education.					
2110	Teaching - Regular School				
	Instructional Salaries				
	Teacher Salaries K-3 (Primary)	9,551,406	10,204,742	10,488,384	
	Teacher Salaries 4-6 (Intermediate)	6,124,069	6,695,578	6,573,082	
	Teaching Assistants (Primary/Interm.)	209,659	197,719	254,593	
	Primary/Interm TOSA	1,414,112	1,928,795	1,955,555	
	Teacher Salaries 7-12 (Jr. High/High)	12,708,962	13,213,781	13,649,834	
	Teaching Assistants (Jr. High/High)	173,020	180,019	196,621	
	Tutors	98,076	76,000	100,000	
	Sec/District TOSA (Math AIS & ELL)	318,849	346,956	436,956	
	Substitute Teachers	1,853,512	1,820,000	1,860,000	
	SEL Coaches	56,715	66,470	66,470	
	Character Development Programs	19,891	30,000	30,000	
	Total Instructional Salaries	32,528,272	34,760,060	35,611,495	
	Non-Instructional Salaries				
	Paraprofessionals/Accompanists	567,497	647,701	632,893	
	Youth Assistants	425,134	455,452	524,967	
	Student Helpers	6,923	10,000	10,000	
	Total Non-Instructional Salaries	999,553	1,113,153	1,167,860	
	Equipment	53,969	140,304	190,000	
	Contractual Expenses	295,656	391,828	403,620	
	Tuition	464,362	490,000	500,000	
	Textbooks and Workbooks	477,207	616,782	637,752	
	BOCES Services	900,484	925,688	962,716	
	Supplies & Materials	855,026	1,225,872	1,605,552	
TOTAL TEACHING - REGULAR SCHOOL		36,574,528	39,663,687	41,078,994	1,415,307 3.57%



FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
SPECIAL APPORTIONMENT PROGRAMS					
2250 - 2280: Salaries for teachers, teaching assistants, and paraprofessionals; tuition for private, out of district and BOCES placements; hearings, evaluations and relates services for the teaching of students with disabilities. Salaries for teachers and BOCES programs for occupational education.					
2250 Program for Students with Disabilities					
Instructional Salaries					
Teaching Assistants	452,765	785,873	677,268		
Tutors	29,985	35,000	35,000		
Speech Pathologists	1,145,621	1,147,393	1,350,414		
Special Education Teachers & Beh Specialists	3,101,657	4,809,499	3,864,680		
TCI Inservice Salary	33,937	50,000	50,000		
Total Instructional Salaries	4,763,967	6,827,765	5,977,362		
Non-Instructional Salaries					
Medicaid Reimbursement Program	22,332	23,265	24,195		
Clerical/Administrative Support	205,810	208,321	268,062		
Occupational Therapists	375,562	402,787	572,145		
Paraprofessionals	3,108,933	3,648,889	4,472,274		
Total Non-Instructional Salaries	3,712,637	4,283,262	5,336,675		
Contractual Expenses	575,250	870,107	897,141		
Tuition	1,731,412	2,688,040	2,155,520		
BOCES Services	9,783,100	10,196,109	10,452,804		
Supplies & Materials	60,036	54,311	56,158		
Total Programs For Students w/Disabilities	20,626,402	24,919,594	24,875,659	-43,935	-0.18%
2280 Occupational Education					
Instructional Salaries	1,446,181	1,600,665	1,725,577		
BOCES Services	1,497,429	1,660,991	1,727,431		
Total Occupational Education	2,943,610	3,261,656	3,453,008	191,352	5.87%
2299 TOTAL SPECIAL APPORTIONMENT PROGRAMS	23,570,011	28,181,250	28,328,667	147,417	0.52%

FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED		BUDGET \$ CHANGE	BUDGET % CHANGE
			BUDGET 2025-26			
TEACHING - SPECIAL SCHOOLS						
2330 - 2331: Salaries, support staff & supplies for alternative program. BOCES expenses for shared summer school.						
2330	Alternative High School - Special Ed Program					
	Instructional Salaries					
			</			

FUNCTION DESCRIPTION	EXPENDED	BUDGET	BOE ADOPTED	BUDGET	BUDGET	BUDGET
	2023-24	2024-25		2025-26	\$ CHANGE	% CHANGE
INSTRUCTIONAL MEDIA						
2610 - 2630: Salaries for library media specialists and support staff; books, reference materials and audio visual media services. Salaries for technology services supervisory, technical and support staff; instructional hardware and software.						
2610	School Library & Audio Visual					
	Instructional Salaries	645,294	715,362	761,281		
	Clerical/Administrative Support	213,603	229,072	231,506		
	BOCES Services	247,192	269,418	280,195		
	Supplies & Materials	178,346	176,003	181,987		
	Total School Library & Audio Visual	1,284,436	1,389,855	1,454,969	65,114	4.68%
2630	Computer Assisted Instruction					
	Instructional Salaries					
	Administrator	112,402	117,602	122,841		
	Teaching Assistants	308,033	287,593	321,819		
	Total Instructional Salaries	420,435	405,195	444,660		
	Non-Instructional Salaries					
	Supervision/Clerical/Technical Support	845,270	1,021,309	1,030,793		
	Total Non-Instructional Salaries	845,270	1,021,309	1,030,793		
	Equipment	114,201	162,341	162,342		
	Contractual Expenses	27,386	128,949	133,333		
	BOCES Services	2,582,264	3,485,747	3,624,630		
	Supplies & Materials	327,149	383,691	399,038		
	Total Computer Assisted Instruction	4,316,706	5,587,231	5,794,796	207,565	3.71%
TOTAL INSTRUCTIONAL MEDIA		5,601,141	6,977,086	7,249,765	272,679	3.91%

		BOE ADOPTED			
FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
PUPIL SERVICES					
2805 - 2855: Salaries for staff in the areas of attendance, guidance services, health services, psychological services, social work services. Salaries and equipment for co-curricular and interscholastic activities.					
2805	Attendance - Regular School				
	Non-Instructional Salaries	151,560	201,396	208,615	
	Total Attendance - Regular School	151,560	201,396	208,615	7,219 3.58%
2810	Guidance - Regular School				
	Instructional Salaries	1,138,665	1,271,417	1,630,270	
	Non-Instructional Salaries	388,248	399,986	408,659	
	Contractual Expenses	11,524	75,150	77,705	
	Supplies & Materials	1,631	2,622	2,711	
	Total Guidance - Regular School	1,540,068	1,749,175	2,119,345	370,170 21.16%
2815	Health Services - Regular School				
	Instructional Salaries				
	School Nurse Teachers	760,518	783,722	599,554	
	Nurse Practitioner	83,405	85,729	99,737	
	Total Instructional Salaries	843,923	869,451	699,291	
	Non-Instructional Salaries				
	Clerical/Administrative Support	236,713	266,029	234,565	
	Registered Nurses/Nurse Substitutes	158,336	144,536	333,090	
	Total Non-Instructional Salaries	395,049	410,565	567,655	
	Contractual Expenses	320,081	322,300	333,258	
	Supplies & Materials	11,204	16,048	16,594	
	Total Health Services - Regular School	1,570,257	1,618,364	1,616,798	-1,566 -0.10%
2820	Psychological Services				
	Instructional Salaries	846,225	673,452	948,528	
	Contractual Expenses	673	200	207	
	Supplies & Materials	9,850	16,703	17,271	
	Total Psychological Services	856,747	890,355	966,005	75,651 8.50%
2825	Social Work Services				
	Instructional Salaries	1,202,663	1,259,414	1,392,805	
	Contractual Expenses	0	100	103	
	Total Social Work Services	1,202,663	1,259,514	1,392,908	133,394 10.59%
2850	Co-Curricular Activities				
	Event Supervision - Certified	76,530	65,000	79,500	
	Club Stipends - Certified	315,672	375,032	418,032	
	Event Supervision - Classified	26,686	32,000	37,000	
	Contractual Expenses	13,589	25,000	26,500	
	Total Co-Curricular Activities	432,477	497,032	561,032	64,000 12.88%

FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED	BUDGET \$ CHANGE	BUDGET % CHANGE
			BUDGET 2025-26		
<b>2855 Interscholastic Activities</b>					
Instructional Salaries					
Coaching	706,010	759,700	831,535		
Officials (Employees)	93	450	450		
Supervision - Certificated Staff	35,664	40,000	40,000		
Total Instructional Salaries	741,766	800,150	871,985		
Non-Instructional Salaries					
Supervision - Classified Staff	60,217	75,000	75,000		
Athletic Trainer	42,365	60,801	63,364		
Total Non-Instructional Salaries	102,581	135,801	138,364		
Contractual Expenses	193,745	187,358	193,729		
BOCES Services	40,410	41,696	43,364		
Supplies & Materials	137,864	83,476	106,314		
<b>Total Interscholastic Activities</b>	<b>1,216,367</b>	<b>1,248,481</b>	<b>1,353,755</b>	<b>105,274</b>	<b>8.43%</b>
<b>TOTAL PUPIL SERVICES</b>	<b>6,970,138</b>	<b>7,464,316</b>	<b>8,218,458</b>	<b>754,142</b>	<b>10.10%</b>
<b>TOTAL INSTRUCTION</b>	<b>80,398,268</b>	<b>91,218,413</b>	<b>94,331,390</b>	<b>3,112,977</b>	<b>3.41%</b>

FUNCTION DESCRIPTION	BOE ADOPTED				
	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
<b>TRANSPORTATION</b>					
<b>TRANSPORTATION SERVICES</b>					
5510 - 5581: Salaries for director of transportation, head bus drivers, bus drivers, bus monitors, bus mechanics and support staff; support for garage building and equipment maintenance; contract and BOCES transportation services:					
5510 District Transportation Services					
Non-Instructional Salaries					
Administrative/Clerical Salaries	171,523	174,695	180,281		
Driver Salaries/Dispatcher/Head Driver	3,678,064	4,565,034	5,133,901		
Bus Monitor Salaries	794,192	817,707	1,046,142		
Mechanic Salaries	607,452	609,344	610,548		
Summer Bus Drivers	8,109	25,000	25,000		
Sub Drivers & Summer Bus Washers	138,221	150,000	150,000		
Total Non-Instructional Salaries	5,397,562	6,341,780	7,145,871		
Equipment	13,153	0	20,000		
Contractual Expenses	393,301	501,884	518,949		
Supplies & Materials	1,605,888	1,973,143	2,040,230		
<b>Total District Transportation Services</b>	<b>7,409,903</b>	<b>8,816,808</b>	<b>9,725,050</b>	<b>908,242</b>	<b>10.30%</b>
5530 Garage Building					
Skilled Labor	51,845	45,856	47,974		
Contractual Expenses	122,164	186,987	193,345		
Supplies & Materials	757	5,000	5,170		
<b>Total Garage Building</b>	<b>174,766</b>	<b>237,843</b>	<b>246,489</b>	<b>8,646</b>	<b>3.64%</b>
5540 Contract Transportation					
Contractual Expenses	364,648	700,000	700,000		
<b>Total Contract Transportation</b>	<b>364,648</b>	<b>700,000</b>	<b>700,000</b>	<b>0</b>	<b>0.00%</b>
5581 BOCES Transportation					
BOCES Services	811,549	973,429	1,012,366		
<b>Total Transportation from BOCES</b>	<b>811,549</b>	<b>973,429</b>	<b>1,012,366</b>	<b>38,937</b>	<b>4.00%</b>
<b>TOTAL TRANSPORTATION</b>	<b>8,760,866</b>	<b>10,728,080</b>	<b>11,683,905</b>	<b>955,825</b>	<b>8.91%</b>



FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BOE ADOPTED BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
COMMUNITY SERVICES					
RECREATION SERVICES					
7140 - 8070: Salaries for supervisors and support for self-funded continuing education and driver education programs. Expenses for census services.					
7140	Continuing Education (*)				
	Instructional Salaries	22,658	10,000	22,000	
	Clerical/Admin Support	88,789	100,000	109,632	
	Continuing Ed Coordinator	21,742	23,000	22,087	
	Swimming Pool Monitors	52,475	50,000	55,000	
	Contractual Expenses	65,825	75,000	93,000	
	Supplies & Materials	2,570	2,500	3,000	
	Total Continuing Education	254,059	260,500	304,719	44,219 16.97%
7140	Continuing Education (*) Driver Education Program				
	Instructional Salaries	54,166	50,000	60,000	
	Vehicle Purchase	0	40,000	40,000	
	Supplies & Materials	34	300	300	
	Fuel	1,736	3,000	3,000	
	Total Driver Education	55,936	93,300	103,300	10,000 10.72%
	(*) The Continuing Education Program is self-supporting				
	TOTAL RECREATION SERVICES	309,995	353,800	408,019	
	CENSUS				
8070	Census				
	Contractual Expenses	0	800	827	
	Total Census	0	800	827	27 3.40%
	TOTAL CENSUS	0	800	827	
	TOTAL COMMUNITY SERVICES	309,995	354,600	408,846	54,246 15.30%

		BOE ADOPTED			
FUNCTION DESCRIPTION	EXPENDED 2023-24	BUDGET 2024-25	BUDGET 2025-26	BUDGET \$ CHANGE	BUDGET % CHANGE
UNDISTRIBUTED EXPENSES					
EMPLOYEE BENEFITS					
9010	State (Civil Service) Retirement	2,099,170	3,071,928	3,757,960	686,032 22.33%
9020	Teachers Retirement	4,736,818	5,698,788	5,770,855	72,067 1.26%
9030	Social Security and Medicare	5,171,212	6,077,285	6,361,864	284,579 4.68%
9040	Workers' Compensation	861,974	900,000	950,000	50,000 5.56%
9045	Life Insurance	117,069	176,850	140,000	-36,850 -20.84%
9050	Unemployment Insurance	25,813	50,000	50,000	0 0.00%
9055	Disability Insurance	15,928	20,500	22,000	1,500 7.32%
9060	Hospital & Medical Insurance	18,108,575	19,765,000	22,825,670	3,060,670 15.49%
9060	Health Insurance Consortium Fee (BOCES)	38,179	49,728	50,215	487 0.98%
9060	Health Care Fund	1,636,444	5,000,000	4,218,770	-781,230 -15.62%
9089	Compensated Absences	21,868	200,000	200,000	0 0.00%
9060	Employee Assistance Program	22,914	24,030	24,847	817 3.40%
TOTAL EMPLOYEE BENEFITS		32,857,464	41,035,609	44,373,681	3,338,072 8.13%
INTERFUND TRANSFERS					
9901	Interfund Transfers				
	Special Education ESY & EPE	937,143	600,000	600,000	
	Transfer to School Food Service Fund	3,016	100,000	0	
	Transfer to UPK Program	40,342	0	0	
	Transfer to State School for Blind & Deaf	0	550,000	400,000	
	Transfer to Debt Service	1,293,119	1,143,869	1,143,569	
	Total Interfund Transfers	2,273,621	2,393,869	2,143,569	-250,300 -10.46%
9950	Transfer to Capital Funds				
	Buildings and grounds reconstruction, repair and improvements.	120,000 4,980,408	120,000 4,604,658	120,000 4,706,488	
	Related Projects: Ongoing maintenance and repairs at all district facilities and grounds to include new roofs, boilers, lighting, windows, flooring, furniture and fixtures, ceilings, walls, plumbing, heating and ventilation systems, athletic fields, parking lots, play grounds, minor additions, bus purchases and BOCES capital projects				
	Bus Purchases	3,600,000	2,800,000	3,200,000	
	Total Transfers to Capital Funds	8,700,408	7,524,658	8,026,488	501,830 6.67%
TOTAL INTERFUND TRANSFERS		10,974,029	9,918,527	10,170,057	251,530 2.54%
TOTAL UNDISTRIBUTED		43,831,493	50,954,136	54,543,738	
TOTAL GENERAL FUND		148,195,486	170,237,893	179,134,741	8,896,848 5.2%



**Rush-Henrietta Central School District**  
**Board of Education Adopted Revenue Budget**  
**2025-26**

<u>Acct. #</u>	<u>ACCOUNT DESCRIPTION</u>	<u>2024-25 Voter Approved</u>	<u>2025-26 BOE Adopted</u>	<u>\$ Increase (Decrease) to Prior Yr. Budget</u>	<u>% Inc. / (Dec.) to Prior Year</u>
<b>FROM STATE EDUCATION DEPARTMENT FORMULA AID</b>					
3101.000	Foundation Aid	40,470,437	35,077,083	-5,393,354	-13.3%
3101.000	Foundation Aid- Community Setaside	189,986	189,986	0	0.0%
3102.000	Lottery Aid	0	9,300,000	9,300,000	n/ m
3101.001	High Cost Excess Cost Aid	2,111,691	2,121,008	9,317	0.4%
3101.001	Private Excess Cost Aid	1,189,938	1,158,497	-31,441	-2.6%
3103.000	BOCESAid	3,688,902	4,170,367	481,465	13.1%
3101.000	Transportation Aid	7,106,515	7,563,922	457,407	6.4%
3101.000	Building/ Bus Purchase Aid	5,135,397	5,811,231	675,834	13.2%
3262.001	Hardware Aid	84,263	84,791	528	0.6%
3260.000	Textbook Aid	344,432	344,607	175	0.1%
3262.000	Software	83,723	83,978	255	0.3%
3263.000	Library	34,931	35,038	107	0.3%
3101.000	Universal Pre-Kindergarten	2,557,108	2,557,108	0	0.0%
	<b>Sub-Total</b>	<b>\$62,997,323</b>	<b>\$68,497,616</b>	<b>\$5,500,293</b>	<b>8.7%</b>
3101.000	UPK aid to Special Aid Fund	-2,557,108	-2,557,108	0	0.0%
		-2,557,108	-2,557,108	0	0.0%
	<b>STATE AID EDUCATION TOTAL</b>	<b>\$60,440,215</b>	<b>\$65,940,508</b>	<b>\$5,500,293</b>	<b>9.1%</b>
<b>FROM LOCAL</b>					
1001.000	Real Property Taxes	\$85,890,615	\$90,072,767	4,182,152	4.9%
1085.000	STAR Reimbursement	\$5,898,586	\$5,599,782	-298,804	-5.1%
1081.000	Payments in Lieu of Taxes	4,975,000	4,300,000	-675,000	-13.6%
1120.000	Sales Tax - County	6,460,000	7,000,000	540,000	8.4%
	<b>TOTAL FROM LOCAL</b>	<b>\$103,224,201</b>	<b>\$106,972,549</b>	<b>\$3,748,348</b>	<b>3.6%</b>

## Revenue Statement - Continued

<b>ACCOUNT DESCRIPTION</b>		<b>2024-25 Voter Approved</b>	<b>2025-26 BOE Adopted</b>	<b>\$ Increase (Decrease) to Prior Yr. Budget</b>	<b>% Inc. / (Dec.) to Prior Year</b>
<b>OTHER REVENUE SOURCES</b>					
Student and Other Fees					
1315	Adult Education	220,000	230,000	10,000	4.5%
1410	Admissions	40,000	40,000	0	0.0%
2414	Music	14,628	10,000	-4,628	-31.6%
2410	Rental and Use of Buildings - Individual	50,000	50,000	0	0.0%
2413	Rental and Use of Buildings - BOCES	502,589	533,351	30,762	6.1%
2650	Sale of Obsolete Equipment	5,000	5,000	0	0.0%
2620	Fines and Forfeitures	1,000	1,000	0	0.0%
2680	Insurance Recoveries	5,000	5,000	0	0.0%
2701	Refunds - Prior Years	50,000	100,000	50,000	100.0%
2230	Nonresident Tuition	\$5,000	\$5,000	0	0.0%
2280	Health Services - Other Districts	36,000	42,000	6,000	16.7%
2230	Parentally Placed Student Services	40,000	20,000	-20,000	-50.0%
2401	Earnings - General Fund Investment	600,000	1,000,000	400,000	66.7%
2705	Gifts and Donations	5,000	5,000	0	0.0%
2770.000	Miscellaneous Revenues	10,000	10,000	0	0.0%
2770.001	Salary Refunds	92,342	92,342	0	0.0%
2770.002	Mileage	500	500	0	0.0%
2770.003	E-Rate Payments	55,000	55,000	0	0.0%
2770.005	Copying Charges	100	100	0	0.0%
2770.007	Gasoline Sales to Others	400,000	400,000	0	0.0%
2770.008	Refunds	1,000	1,000	0	0.0%
4601	Medicaid	250,000	250,000	0	0.0%
<b>TOTAL OTHER REVENUE SOURCES</b>		<b>\$2,383,159</b>	<b>\$2,855,293</b>	<b>\$472,134</b>	<b>19.8%</b>
Reserves and Stimulus Funds					
	ERS Retirement Reserve	3,041,014	3,366,391	325,377	10.7%
	TRS Retirement Reserve	949,304	0	-949,304	n/ m
	Employee Benefits Reserve	200,000	0	-200,000	n/ m
<b>TOTAL RESERVE AND STIMULUS</b>		<b>4,190,318</b>	<b>3,366,391</b>	<b>-823,927</b>	<b>-19.7%</b>
<b>GRAND TOTAL</b>		<b>\$170,237,893</b>	<b>\$179,134,741</b>	<b>\$8,896,848</b>	<b>5.2%</b>

2025-26 Property Tax Report Card

261701 - Rush-Henrietta Central School District			
Contact Person:	Andy Whitmore	Budgeted 2024-25 (A)	Proposed Budget 2025-26 (B)
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. <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. <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 2024-25 (D)	Estimated 2025-26 (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 3/31/2025	Estimated Ending Balance 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' Compension 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

## Rush-Henrietta Central School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$ 170,237,893	\$ 179,134,741	\$ 175,251,393
Increase/(Decrease) for the 2025-26 School Year		\$ 8,896,848	\$ 5,013,500
Percentage Increase/(Decrease) in Proposed Budget		5.2%	2.9%
Change in the Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 91,789,201	\$ 95,672,549	
B. Levy to Support Library Debt, if Applicable	\$ -	\$ -	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A+B+C-D)	\$ 91,789,201	\$ 95,672,549	\$ 91,789,201
F. Total Permissible Exclusions	\$ -	\$ -	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 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 - See Note Below Regarding Separate Propositions)**	\$ -	\$ -	
Administrative Component	\$ 18,805,996	\$ 19,608,912	\$ 19,188,913
Program Component	\$ 130,045,576	\$ 136,185,016	\$ 133,721,668
Capital Component	\$ 21,386,321	\$ 23,340,813	\$ 22,340,813
* The Contingency Budget information displayed above has been calculated in total, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. Budget items excluded from the calculation include equipment expenditures and other non-contingent expenses. The actual appropriations under a contingency budget, should this be necessary, would be determined by the Board of Education and may include additional contingent expenditures if funding sources other than additional tax levy amounts are identified.			

\*\*Separate Propostions that are not included in the Total Budgeted Amount:

<u>Description</u>	<u>Amount</u>
Bus purchases	\$ 4,600,000

### Basic STAR Exemption Impact

Estimated Basic STAR Exemption Savings based upon the standard \$30,000 exemption authorized by Section 425 of the Real Property Tax Law.

	Under the Budget Proposed for the 2025- 26 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$ 475

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the Rush-Henrietta Central School District, Monroe County, New York, will be held at the Transportation and Operations Center in said district on Tuesday, May 20, 2025, between the hours of 6:00 am and 9:00 pm, prevailing time in the Transportation and Operations Center, 1133 Lehigh Station Road, Henrietta, N.Y. 14467, at which time the polls will be opened to vote by voting ballot or machine.

If you are a United States citizen, will be at least 18 years old by May 20, 2025, and have been a resident of the school district at least 30 days prior to the vote, you may vote.

<sup>1</sup>The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

# **2025 ELECTION 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 2025-2026 in the total amount of \$179,134,741 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 \$4,600,000 to be funded from the 2016 Bus Purchase Reserve, the balance in existing Capital Fund bus purchase funds, interest earnings and the General Fund Transfer for the purchase and replacement of vehicles for the transportation of district students.

## **Proposition 3 – 2025 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 “2025 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.

In response to legislative efforts to encourage greater cost sharing in service provision and local government administration, we now provide a section for districts that share administrative staff to highlight these efforts for the upcoming school year. Each sharing district should identify in the form the other district(s) with which they will be sharing administrative staff for school year 2025-2026.

If you will be sharing a Superintendent, list the other district (or districts) in the text box. If you will be sharing other administrative staff required to be reported, please send an email to [EMSCMGTS@nysed.gov](mailto:EMSCMGTS@nysed.gov) indicating the title of the staff persons(s) as well as the other district(s) involved in the cost-sharing.

*The salaries, benefits and other compensation reported in the form should reflect only the financial support or commitment that your district will be making. They should **not** reflect the total amounts budgeted to be paid by all participating districts over the school year.*

Report Estimated Salaries in the Budget for the 2025-2026 School Year

Sections 1608 and 1716 of the Education Law

(Please read the instructions and definitions before completing this form.)

Title	Salary	Employee Benefits	Other Remuneration
1. Superintendent of Schools	232,266	80,782	
Please list the district or districts with which you will be sharing a superintendent (if applicable):			
Associate, Assistant and Deputy Superintendents (Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)			
2. DEPUTY SUPERINTENDENT	190,962	67,395	
3. ASST. SUPER. FOR HUMAN RESOURCES & STRATE	170,360	67,869	
4. ASST. SUPER. FOR STUDENT AND FAMILY SERVICE	166,400	63,507	
5. ASST. SUPER. FOR FINANCE AND OPERATIONS	190,534	68,484	
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	Title	Salary	Employee Benefits	Other Remuneration
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Other Supervisory and Administrative Employees Scheduled to Receive \$174,000 or More in Salary

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Salary: Administrative Compensation Information  
261701 - RUSH-HENRIETTA CSD

2024-2025 Claim Year - Page 4  
Official - as of 04/10/2025 12:41 PM

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**Salary: Administrative Compensation Information 2024-2025 - Page 5****261701 - RUSH-HENRIETTA CSD****Official - as of 04/10/2025 12:41 PM**

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Equalized Total Assessed Value 8,877,004,798

School District - 265001 Rush Henrietta Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	22,828,284	0.26
13100	CO - GENERALLY	RPTL 406(1)	120	309,955,031	3.49
13500	TOWN - GENERALLY	RPTL 406(1)	342	74,696,934	0.84
13510	TOWN - CEMETERY LAND	RPTL 446	4	122,608	0.00
13800	SCHOOL DISTRICT	RPTL 408	16	94,352,719	1.06
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	12	18,940,961	0.21
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	3	26,147,827	0.29
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	1,365,760	0.02
14100	USA - GENERALLY	RPTL 400(1)	1	10,326,087	0.12
14110	USA - SPECIFIED USES	STATE L 54	3	84,444,021	0.95
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	57	647,601,573	7.30
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	11	2,215,218	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	46	39,183,717	0.44
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	48	863,145,606	9.72
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	15	31,231,195	0.35
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	33,270,761	0.37
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	13	7,217,168	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	12	11,506,311	0.13
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	6	5,134,111	0.06
26100	VETERANS ORGANIZATION	RPTL 452	1	407,500	0.00
26250	HISTORICAL SOCIETY	RPTL 444	1	388,804	0.00
26300	INTERDENOMINATIONAL CENTER	RPTL 430	22	19,608,261	0.22
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	3,450,218	0.04
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	15	9,247,936	0.10
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	9	33,011,353	0.37
28240	NONPROF - HOUSING/INDUST FAC	CLS UCON CH 270	1	896,739	0.01
41400	CLERGY	RPTL 460	35	58,406	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j, 466-	61	1,699,356	0.02
41700	AGRICULTURAL BUILDING	RPTL 483	5	490,109	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	161	23,867,034	0.27
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	21	3,687,190	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	797	88,106,400	0.99
41804	PERSONS AGE 65 OR OVER	RPTL 467	328	22,991,969	0.26

Equalized Total Assessed Value 8,877,004,798

School District - 265001 Rush Henrietta Cent

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41820	LIVING QUARTERS FOR PARENTS AN	RPTL 469	1	22,696	0.00
41834	ENHANCED STAR	RPTL 425	2,931	262,204,488	2.95
41854	BASIC STAR 1999-2000	RPTL 425	4,302	143,179,267	1.61
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	56	5,964,841	0.07
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	14	1,173,868	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	28,696	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	97,062	0.00
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	100,673	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	141,849	0.00
Total Exemptions Exclusive of System Exemptions:			9,504	2,904,510,607	32.72
Total System Exemptions:			0	0	0.00
Totals:			9,504	2,904,510,607	32.72

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

SED_CODE	Name	PK12 Enrollment	SWD Enrollment	Special Education Expenditures	Education Expenditures/ Pupil	Total Expenditures	General Education Expenditures	Education Expenditures/ Pupil
261701060000	RUSH-HENRIETTA CSD	5,550	759	26,742,239	35,234	143,485,269	116,743,030	21,035