



Rush-Henrietta Central School District

Community Budget Forum

March 15, 2018



The background of the slide is a green chalkboard. At the top, a world map is mounted on the wall. On the left side, a wooden ruler is placed vertically. At the bottom center, there is a small black eraser. In the bottom right corner, a power outlet is visible.

BUDGET GOALS

- ✓ Educationally Sound
- ✓ Fiscally Responsible


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 light blue and green.

BUDGET HIGHLIGHTS

- ✓ Keeps educational programs and services at current levels
 - ✓ Completes the 1:1 instructional technology initiative (Year 5)
 - ✓ Reallocates funds to replace building visitor management systems
 - ✓ Eliminates Full Day Kindergarten grant and start-up costs
 - ✓ Reflects PILOT reduction for Marketplace Mall
 - ✓ Freezes discretionary spending
 - ✓ Utilizes reserves to remain tax cap compliant
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- A wooden ruler is positioned vertically on the left side of the chalkboard, showing measurements in inches and centimeters.
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- Faint chalk drawings of hands are visible on the right side of the chalkboard.



RECOMMENDED BUDGET

- Total Expenditures: \$ 127,043,033
 - Budget Increase: \$ 2,325,531 (+ 1.9%)
 - Tax Rate Increase: Less than 2% (+1.92%)
 - Tax Levy Increase: Under the Cap (+ 3.5%)
- 



Factors Driving Budget Increase (1.9%)

✓ Wage/Salary Obligations	+ 2.9%
✓ Health Care	+ \$1,700,000 (+8.7%)
✓ Teacher Retirement System	+ \$450,000 (+10.9%)
✓ Inflation	+ 1.6%
✓ BOCES Tuition Rates	+ 1.5%
✓ Transportation costs	+ \$350,000 (+4.9%)
✓ Full Day K – one time costs	- \$1,300,000





Sources of Revenue

✓ Property Taxes (Tax Levy)	61%
✓ State Aid	28%
✓ Sales Tax	4%
✓ PILOTs	3%
✓ Fund Balance & Reserves	3%
✓ Other (Fees, Rent, Refunds)	1%





Property Tax Levy Cap

- ✓ Allowable Inflation Factor (Cap): +2.00%
- ✓ Adjustment for Real Growth: +0.86%
- ✓ Reduction in PILOTs +0.67%
- ✓ Tax Cap Exemptions:
 - (a) Pension Costs Over 2% No
 - (b) Personal Liability Awards No
 - (c) Taxes for Capital Projects No
- ✓ Adjusted Tax Levy Cap: +3.53%



Recommended Tax Rate Increase

✓ Tax Levy Cap	+3.53%
✓ Tax Rate Increase Allowed by Cap	+1.92%
✓ Tax Levy Increase	\$2.65M
<hr/>	
✓ Inflation Index	+1.60%
✓ Social Security COLA	+2.00%
<hr/>	
✓ Projected Monroe County Tax Rates	TBD



State Aid Breakdown

Overall: (\$-.35M)	- 1.0%
Foundation Aid:	+ 1.9%
Formula Aids:	+ 0.7%
Handicapped Excess Cost Aid:	+ 4.6%
BOCES Aid:	+ 4.1%
Transportation Aid:	+ 7.8%
Building Aid:	+ 6.7%
FDK Transition Aid:	- \$1.6M





Revenue Projections

✓ Property Taxes	+ 2.65M (+ 3.53%)
✓ PILOTs	- .40M (- 8.6%)
✓ State Aid:	- 0.35M (- 1.0%)
✓ Sales Taxes	+ 0.05M (+ 1.0%)
✓ Other Revenue	- 0.58M (- 23.3%)





Budget Reductions

✓ Instructional Technology	- \$ 200,000
✓ Capital Reserve Funding	- \$ 150,000
✓ Staff Turnover Savings	- \$ 300,000
✓ Freeze Discretionary Spending	- \$ 57,891
✓ BOCES - Special Ed Transportation	- \$ 50,000
✓ BOCES – Transition to Gmail	- \$ 46,400
✓ BOCES – Distance Learning	- \$ 18,750

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Revenue Enhancement

✓ Reserve Fund Utilization + \$1,000,000

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PRIOR YEAR COMPARISONS

- Budget to Budget Changes -

✓ 2018-19	1.9%
✓ 2017-18	3.99%
✓ 2016-17	3.2%
✓ 2015-16	2.1%
✓ 2014-15	2.5%





PRIOR YEAR COMPARISONS

- True Value Tax Rate Changes -

	<u>Proposed</u>	<u>Actual</u>
2018-19	1.92%	***
2017-18	1.98%	1.83%
2016-17	1.00%	-0.29%
2015-16	1.94%	0.05%
2014-15	1.30%	0.64%



TAX INCREASE PER HOME

**Assessed
Value**

\$100,000

\$150,000

\$200,000

\$250,000

**Annual
Cost***

\$ 26

\$ 45

\$ 65

\$ 84



Monroe County School Tax Rates - Prior 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	30.48	7	24.56	13	23.24
2	28.73	8	24.47	14	23.23
3	26.55	9	24.33	15	23.03
4	26.32	10	24.23	16	21.26
5	25.95	11	23.50	RH	20.04
6	25.47	12	23.44		

A world map is displayed in a long, horizontal, light-colored wooden frame with a metal handle at the bottom, mounted on a green chalkboard background.

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 2018-2019 in the total amount of \$127,043,033 and to levy the necessary tax therefore.

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Proposition 2 – Bus Expenditures

SHALL THE FOLLOWING PROPOSITION BE ADOPTED?

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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.

2018–19 Bus Purchase Plan

<u>Bus Type</u>	<u>Cost Per</u>	<u>Qty.</u>	<u>Total Cost</u>
Large – Diesel (66 Passenger, 3/seat)	\$162,223	0	\$ --0--
Large – Propane (66 Passenger, 3/ seat)	\$164,145	10	\$1,641,455
Large – Propane (66 Passenger, wheel chair)	\$171,634	1	\$ 171,634
Mid-size (28 passenger, 3/ seat)	\$ 81,388	5	\$ 406,938
Mid-size Wheelchair	\$ 91,994	1	\$ 91,994
Mini-vans	\$ 29,000	3	\$ 87,000
Total Cost of Buses			<u>\$2,399,020</u>

- ❑ Propane fueling station to be constructed summer 2018 utilizing Senator Gallivan \$400K grant
- ❑ Large buses are replaced every 10 years, mid-sized buses replaced every 6 – 7 years
- ❑ Incremental one each large and small bus to reflect reconfiguration adjustments
- ❑ Propane bus purchases will increase propane bus fleet to 37, out of 92 large buses





Proposition 3 – Purchase of Good Shepherd

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 \$1,397,200, pursuant to a contract dated ____, to be funded by a General Fund Transfer to Capital account, for the purchase of the St. Marianne Cope Parish (Good Shepherd site) property, located at 3286-3318 East Henrietta Road, consisting of approximately 10.6 acres, including the former Good Shepherd School, to be used for the continued operation of certain district-run community programs such as Universal Pre-Kindergarten and Cub Care Zone and potentially to be developed to enhance the Senior High School facility, with a portion of the premises not required for school operations to be leased to the seller for a specified term.

Property Purchase Rationale

- District currently leases former Good Shepherd School for community programs
- Church property abuts the High School property
- District has opportunity to purchase the entire 10.6 acre site
- No immediate short term plans, numerous longer term opportunities:
 - ❑ Additional parking for the district's stadium and athletic fields.
 - ❑ A rear entrance/exit for the west High School parking lot.
 - ❑ Possible addition of another athletic field, such as for varsity baseball.
 - ❑ Potential site for an elementary school if ever needed in the future.

For the short term (until June, 2022), the church would continue to use its current usage.

Funding of Property Purchase

- BOCES leases the district's Webster Building – utilize payments to purchase Good Shepherd
- Upfront funding by re-directing building aid from capital fund to purchase price
- Replenish Capital Fund from BOCES lease stream

Purchase price: \$1,397,200

- BOCES annual lease payments: \$341,811
- Elimination of district lease payments \$ 60,000

Annual funding stream: \$ 401,811

Years to pay back property purchase 3.5

Capital Fund fully replenished for purchase cost by time the BOCES lease expires (August 2022).