



Rush-Henrietta Central School District

Community Budget Forum

March 16, 2017

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


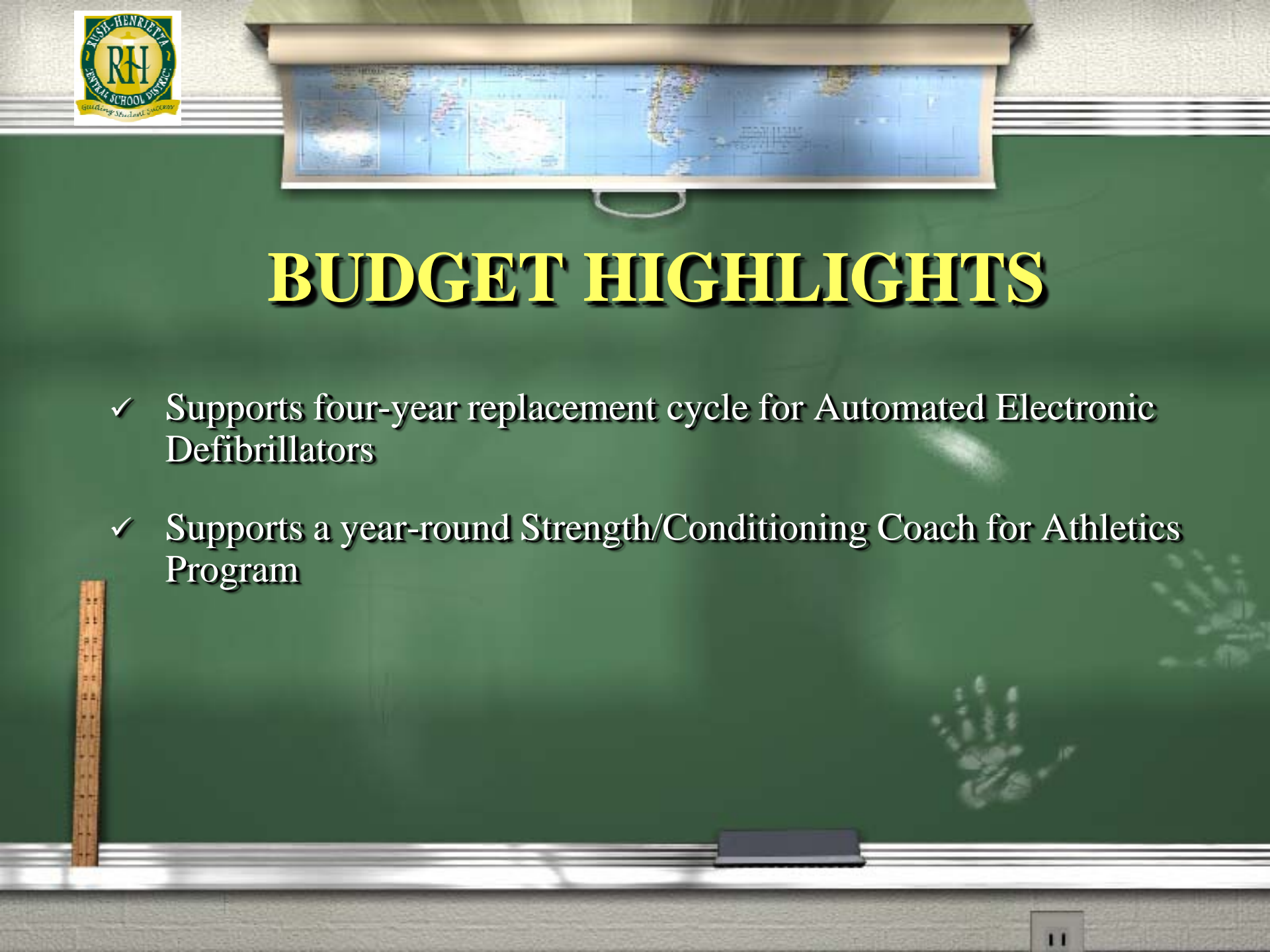
The background of the slide is a classroom scene. At the top, a world map is mounted on a wall. Below the map is a large green chalkboard. On the left side of the chalkboard, a wooden ruler is leaning against it. On the right side, there are some faint chalk drawings of a hand and a flower. The title 'BUDGET HIGHLIGHTS' is written in large, bold, yellow letters across the middle of the chalkboard.

BUDGET HIGHLIGHTS

- ✓ Keeps educational programs and services at current levels
- ✓ Improves student access to instructional technology (Year 4)
- ✓ Supports full day kindergarten and school reconfiguration
- ✓ Supports an increase in the number of students with disabilities
- ✓ Supports an increase in the number of English Language learners



BUDGET HIGHLIGHTS

- ✓ Supports four-year replacement cycle for Automated Electronic Defibrillators
 - ✓ Supports a year-round Strength/Conditioning Coach for Athletics Program
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A world map is mounted on a green chalkboard, appearing as if it's a pull-out map from a binder. The map shows the continents and oceans in light blue and green.

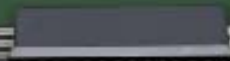
RECOMMENDED BUDGET

- Total Expenditures: \$ 124,887,802
- Budget Increase: \$ 4,952,648 (+ 4.13%)
- Tax Rate Increase: Less than 2% (+1.98%)
- Tax Levy Increase: Under the Cap (+ 3.97%)



Factors Driving Base Budget Increase (4.13% - \$4.95M)

✓ Wage/Salary Obligations	+ 3.4%
✓ Social Security – FICA	+ 4.7%
✓ Inflation	+ 1.26%
✓ BOCES Services	+ 1.5%
✓ Special Ed Placements	+ \$1,800,000
✓ Health Insurance	+ \$2,000,000 (+12%)
✓ Full Day Kindergarten	+ \$1,800,000





Budget Cuts to Achieve 4.13% Increase

✓ Retirement Costs – TRS	- \$ 75,000
✓ Staff Turnover Savings	- \$ 185,000
✓ Summer Programs (K–8)	- \$ 120,000
✓ Bond Refunding (savings)	- \$ 156,500
✓ Instructional Technology	- \$ 200,000
✓ Capital Reserve Funding	- \$ 150,000
✓ Out of Attendance Area Transportation	- \$ 360,000
✓ Intermediate Class Size (18 to 20)	- \$ 300,000
✓ Staffing Reductions – Attrition	- <u>\$ 670,300</u>
Total Budget Reductions	- <u><u>\$2,216,800</u></u>



Sources of Revenue

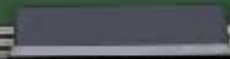
- ✓ **Property Taxes (Tax Levy)** 60%
- ✓ **State Aid** 28%
- ✓ **PILOTs** 4%
- ✓ **Sales Taxes** 4%
- ✓ **Fund Balance** 2%
- ✓ **Other (Fees, Rent, Refunds)** 2%





Property Tax Levy Cap

- ✓ Allowable Inflation Factor (Cap): +1.26%
- ✓ Adjustment for Real Growth: +1.76%
- ✓ Reduction in PILOTs + 0.83%
- ✓ Tax Cap Exemptions:
 - (a) Pension Costs Over 2% No
 - (b) Personal Liability Awards No
 - (c) Taxes for Capital Projects No
- ✓ Adjusted Tax Levy Cap: +3.97%





Recommended Tax Rate Increase

✓ Tax Levy Cap	+3.97%
✓ Tax Rate Increase Allowed by Cap	+1.98%
✓ Tax Levy Increase	\$2.86M
<hr/>	
✓ Inflation Index	+1.26%
✓ Social Security COLA	+0.3%
<hr/>	
✓ Projected Monroe County Tax Rates	TBD



State Aid Breakdown

Overall: (\$2.25M)	+ 6.9%
Foundation Aid:	+ 1.6%
Formula Aids:	- 5.5%
Handicapped Excess Cost Aid:	+ 3.0%
BOCES Aid:	- 1.7%
Transportation Aid:	+ 1.5%
Building Aid:	+ 3.1%
FDK Transition Aid:	+ \$1.8M

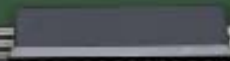




Foundation Aid Gap from Formula

➤ 2017-18	-\$5,855,240	+\$ 815,081
➤ 2016-17	-\$5,040,159	+\$ 464,966
➤ 2015-16	-\$4,575,193	- \$ 659,048
➤ 2014-15	-\$5,659,868	- \$ 768,120
➤ 2013-14	-\$6,427,988	- \$ 576,154

Five year loss of aid: -\$27,558,448





Revenue Projections

✓ Property Taxes	+ 2.86M	(+ 3.97%)
✓ PILOTs	- .60M	(- 11.4%)
✓ State Aid:	+ 2.25M	(+ 6.9%)
✓ Sales Taxes	- 0.00M	(- 0.0%)
✓ Other Revenue	+ 0.32M	(+ 14.5%)
✓ Fund Balance:	+ 0.12M	(+ 4.0%)





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PRIOR YEAR COMPARISONS

- Budget to Budget Changes -

✓ 2017-18	4.13%
✓ 2016-17	3.3%
✓ 2015-16	2.1%
✓ 2014-15	2.5%
✓ 2013-14	3.5%





PRIOR YEAR COMPARISONS

- True Value Tax Rate Changes -

	<u>Proposed</u>	<u>Actual</u>
2017-18	1.98%	***
2016-17	1.0%	-0.1%
2015-16	1.9%	0.4%
2014-15	1.3%	1.0%
2013-14	2.4%	2.2%





TAX INCREASE PER HOME

**Assessed
Value**

\$100,000

\$150,000

\$200,000

\$250,000

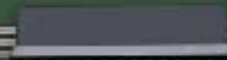
**Annual
Cost***

\$ 27

\$ 47

\$ 66

\$ 86





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	30.48	7	25.47	13	23.51
2	28.20	8	24.32	14	23.19
3	27.06	9	24.09	15	22.71
4	26.12	10	23.84	16	21.42
5	25.93	11	23.60	RH	19.85
6	25.51	12	23.51		



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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 2017-2018 in the total amount of \$124,887,802 and to levy the necessary tax therefore.

A wooden ruler is positioned vertically on the left side of the chalkboard, showing measurements in inches and centimeters.Faint chalk drawings of hands are visible on the right side of the chalkboard, appearing as if someone has drawn them.



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 \$2,200,000 to be funded from 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.

2017–18 Bus Purchase Plan

<u>Bus Type</u>	<u>Cost Per</u>	<u>Qty.</u>	<u>Total Cost</u>
Large – Diesel (66 Passenger, 3/seat)	\$162,964	0	\$ --0--
Large – Propane (66 Passenger, 3/ seat)	\$165,277	10	\$1,652,768
Large – Propane (66 Passenger, wheel chair)	\$187,102	0	\$ --0--
Mid-size (28 passenger, 3/ seat)	\$ 70,229	5	\$ 351,144
Mid-size Wheelchair	\$ 82,450	2	\$ 164,900
Total Cost of Buses			<u>\$ 2,168,362</u>

- ❑ Transition to Propane enabled by Senator Gallivan \$400K grant for propane fueling station
- ❑ Large buses are replaced every 10 years
- ❑ Four extra large buses to prepare for reconfiguration
- ❑ Mid-sized buses replaced every 6 – 7 years





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 **\$7,000,000** to be funded from remaining unused balances in prior capital projects and from the 2015 Capital Reserve Fund 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; fueling facility upgrades; carpet and flooring replacement; HVAC; ADA compliance; health, safety, and security projects; door and window replacement; freezer/cooler replacement and renovation; lighting upgrades; classroom upgrades; 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; lavatory renovations and installation; purchase of equipment; locker upgrades and repairs; water heater replacements; boiler replacements; food service equipment replacement; roof replacement; auditorium refurbishment; office renovations; site improvements; electronic building security systems and security cameras; energy conservation; and structural projects.