



WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT

**2024-2025 BUDGET PROPOSAL
FOR
PEAK PERFORMANCE**

FOCUSED ON LEARNING AND ACHIEVEMENT

CREATING AN ENVIRONMENT OF COLLEGIALLY, COOPERATION AND TRUST

MANAGING TRANSITIONS TO THE FUTURE

WEST IRONDEQUOIT CSD - NEW YORK STATE REPORT CARD [2022 - 23]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning standards for all students. Knowledge gained from the report card on a school's or district's strengths and weaknesses can be used to improve instruction and services to students. The report card provides information to the public on school/district staff, students, and measures of school and district performance as required by the Every Student Succeeds Act (ESSA). Fundamentally, ESSA is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2022)

National Assessment of Education Progress (NAEP) are reported for statewide (New York State) and national results only. District- and school-level results are not reported for NAEP.

NEW YORK STATE NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	42%	29%	21%	8%	34%	38%	23%	5%
Students with Disabilities	75%	19%	6%	1%	66%	24%	9%	1%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	25%	28%	28%	20%	11%	35%	39%	16%
Black	59%	26%	13%	2%	50%	36%	13%	1%
Hispanic	51%	29%	17%	4%	47%	38%	13%	2%
White	32%	30%	26%	11%	23%	39%	32%	7%
Two or more races	*	*	*	*	41%	35%	20%	3%
English Language Learners	69%	22%	8%	1%	63%	29%	7%	1%
Economically Disadvantaged	53%	27%	16%	4%	44%	38%	15%	3%

NEW YORK STATE NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	30%	38%	28%	5%	40%	32%	19%	9%
Students with Disabilities	61%	28%	9%	1%	71%	21%	7%	1%
American Indian/Alaska Native	*	*	*	*	*	*	*	*
Asian/Pacific Islander	16%	34%	41%	8%	18%	23%	35%	24%
Black	44%	40%	15%	1%	64%	26%	8%	1%
Hispanic	42%	39%	17%	2%	53%	33%	12%	3%
White	19%	37%	36%	8%	27%	36%	25%	12%
Two or more races	*	*	*	*	*	*	*	*
English Language Learners	83%	17%	0%	0%	85%	13%	1%	0%
Economically Disadvantaged	40%	39%	19%	2%	52%	30%	13%	5%

* There are not sufficient data for this subgroup.

NEW YORK STATE NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	87%	86%	82%	81%
Students with Disabilities	92%	96%	91%	93%
English Language Learners	92%	95%	92%	94%

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	39%	29%	24%	8%	26%	39%	28%	7%
Students with Disabilities	71%	19%	9%	2%	54%	31%	13%	2%
American Indian/Alaska Native	57%	25%	15%	3%	42%	40%	16%	3%
Asian/Pacific Islander	20%	25%	33%	23%	11%	28%	38%	24%
Black	57%	27%	14%	2%	46%	39%	13%	1%
Hispanic	51%	28%	17%	4%	37%	42%	19%	2%
White	28%	31%	30%	11%	15%	38%	37%	10%
Two or more races	33%	31%	27%	9%	23%	39%	29%	9%
English Language Learners	67%	23%	9%	1%	48%	38%	12%	1%
Economically Disadvantaged	52%	28%	16%	3%	38%	41%	18%	2%

NATIONAL NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	32%	39%	26%	3%	40%	35%	19%	7%
Students with Disabilities	65%	26%	8%	1%	73%	20%	6%	1%
American Indian/Alaska Native	45%	37%	17%	1%	56%	33%	10%	1%
Asian/Pacific Islander	15%	30%	43%	12%	16%	28%	30%	26%
Black	48%	37%	14%	1%	62%	29%	8%	1%
Hispanic	40%	40%	19%	1%	52%	34%	12%	2%
White	23%	40%	32%	4%	28%	38%	26%	9%
Two or more races	29%	38%	28%	5%	37%	36%	21%	6%
English Language Learners	69%	26%	5%	0%	76%	20%	4%	0%
Economically Disadvantaged	42%	39%	17%	1%	54%	33%	11%	2%

*There are not sufficient data for this subgroup.

NATIONAL NAEP PARTICIPATION RATES

	Grade 4 Participation Rate		Grade 8 Participation Rate	
	READING	MATH	READING	MATH
All Students	92%	92%	89%	89%
Students with Disabilities	91%	91%	91%	92%
English Language Learners	95%	95%	93%	94%

TOTAL COHORT GRADUATION RATE (2022-23)

Graduation Rate data are for students who first entered grade 9, four years prior to this reporting year. Graduates are as of August following the close of the reporting year. Click on High School Graduation Rate Data report to see district and state comparisons and to filter on gender, ethnicity, and other student subgroups or by 5- and 6-year graduation rates.

Subgroup	Total Enrolled	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	264	251	95%	165	63%	86	33%	0	0%	1	0%	9	3%	0	0%	3	1%
Female	137	130	95%	99	72%	31	23%	0	0%	1	1%	5	4%	0	0%	1	1%
Male	127	121	95%	66	52%	55	43%	0	0%	0	0%	4	3%	0	0%	2	2%
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	224	216	96%	155	69%	61	27%	0	0%	0	0%	5	2%	0	0%	3	1%
Students with Disabilities	40	35	88%	10	25%	25	63%	0	0%	1	3%	4	10%	0	0%	0	0%
American Indian or Alaska Native	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asian or Native Hawaiian/Other Pacific Islander	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black or African American	31	30	97%	11	35%	19	61%	0	0%	0	0%	0	0%	0	0%	1	3%
Hispanic or Latino	33	28	85%	10	30%	18	55%	0	0%	0	0%	3	9%	0	0%	2	6%
White	176	170	97%	131	74%	39	22%	0	0%	1	1%	5	3%	0	0%	0	0%
Multiracial	13	13	100%	7	54%	6	46%	0	0%	0	0%	0	0%	0	0%	0	0%
Economically Disadvantaged	88	79	90%	33	38%	46	52%	0	0%	0	0%	6	7%	0	0%	3	3%
Not Economically Disadvantaged	176	172	98%	132	75%	40	23%	0	0%	1	1%	3	2%	0	0%	0	0%
English Language Learner	6	6	100%	0	0%	6	100%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	258	245	95%	165	64%	80	31%	0	0%	1	0%	9	3%	0	0%	3	1%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not In Foster Care	264	251	95%	165	63%	86	33%	0	0%	1	0%	9	3%	0	0%	3	1%
Homeless	4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not Homeless	260	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	264	251	95%	165	63%	86	33%	0	0%	1	0%	9	3%	0	0%	3	1%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Parent Not In Armed Forces	264	251	95%	165	63%	86	33%	0	0%	1	0%	9	3%	0	0%	3	1%

West Irondequoit Central School District
2024-25 Budget Proposal - Summary

Revenue	2023-24	2024-25 (Est.)	\$ Change	% Change	% of Budget
Local Property Tax	\$43,479,852	\$44,454,364	\$974,512	2.2%	47.4%
Foundation Aid	\$31,780,312	\$33,282,427	\$1,502,115	4.7%	35.5%
Expense Driven Aid	\$5,457,218	\$7,595,789	\$2,138,571	39.2%	8.1%
Building Aid	\$2,471,442	\$1,502,724	-\$968,718	-39.2%	1.6%
Sales Tax	\$3,800,000	\$4,000,000	\$200,000	5.3%	4.3%
Misc. Revenues	\$1,401,147	\$2,414,172	\$1,013,025	72.3%	2.6%
Interfund Transfer	\$0	\$0	\$0		0.0%
Fund Balance	\$300,000	\$534,381	\$234,381	78.1%	0.6%
Reserve: Unemployment	\$0	\$0	\$0		0.0%
Reserve: Worker's Comp	\$0	\$0	\$0		0.0%
Reserve: Retirement	\$0	\$0	\$0		0.0%
TOTAL	\$88,689,971	\$93,783,857	\$5,093,886	5.7%	100.0%

Expenses	2023-24	2024-25 (Proposed)	\$ Change	% Change	% of Budget
Central Services	\$3,030,927	\$3,321,993	\$291,066	9.6%	3.5%
Operations, Maintenance and Security	\$9,705,739	\$11,166,522	\$1,460,783	15.1%	11.9%
Curriculum and Supervision	\$3,293,352	\$3,408,432	\$115,080	3.5%	3.6%
Instruction and Student Programs	\$43,375,293	\$45,820,641	\$2,445,348	5.6%	48.9%
Fuel and Contract Transportation	\$4,054,346	\$5,410,547	\$1,356,201	33.5%	5.8%
Debt Service (Mortgage)	\$1,564,600	\$1,363,175	-\$201,425	-12.9%	1.5%
Employee Benefits (Health, Retirement, FICA, Disability)	\$22,555,714	\$22,957,547	\$401,833	1.8%	24.5%
Interfund Transfers	\$410,000	\$335,000	-\$75,000	-18.3%	0.4%
Funding of Capital Reserve	\$700,000	\$0	-\$700,000		0.0%
TOTAL	\$88,689,971	\$93,783,857	\$5,093,886	5.7%	100.0%

West Irondequoit School District 2024-25 Budget Proposal

Proposed Tax Levy	\$ 44,454,364
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Estimated Rate per \$1,000 Assessed Value	\$21.28
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STAR Savings

Basic	\$707
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Enhanced	\$1,789
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Tax Cap Form

West Irondequoit Central School District (260641900300)
Fiscal Year Ending: 06/30/2025

Certifier

James Brennan, Asst Superintendent for Finance
(585) 336-2993
james_brennan@westiron.monroe.edu

Summary

Tax Levy Limit, Before Adjustments and Exclusions		
✓	Real Property Tax Levy FYE 2024	\$43,479,852
✓	Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
✓	Tax Base Growth Factor	1.0003
✓	PILOTs Receivable FYE 2024	\$216,472
✓	Tort Exclusion Amount Claimed in FYE 2024	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2025	\$137,854
✓	Available Carryover from FYE 2024	\$1,000
	Tax Levy Limit Before Adjustments/Exclusions	\$44,446,701
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$7,663
	Total Exclusions	\$7,663
	Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$44,454,364
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
✓	FYE 2025 Proposed Levy, Net of Reserve	\$44,454,364
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2025 ?	No

History

Date and Time	Status Changed To	User
03/28/2024 12:18:51 PM	Form was submitted to OSC (Form Status set to: Submitted)	James Brennan
03/28/2024 12:13:56 PM	Form was re-opened (Form Status set to: Changes Pending)	James Brennan
02/13/2024 4:11:33 PM	Form was submitted to OSC (Form Status set to: Submitted)	James Brennan



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IRONDEQUOIT *New York*

July 19, 2023

Mr. James Brennan, Director of Finance
West Irondequoit Central School District
321 List Ave.
Rochester, NY 14617

Re: COMIDA PAYMENTS

Dear Mr. Brennan:

The following parcels are owned by the County of Monroe Industrial Development Agency (COMIDA) which is exempt from taxation. Users have contracted to make payments "in lieu of" taxes, equivalent to taxes.

You should incorporate a revenue item in your 2023-2024 budget to offset the loss of \$10,998,400 assessed value from the taxable portion of the assessment roll.

2023 TAXABLE VALUE

1. A.I. Armitage LLC	PILOT Expired-Taxable Roll Section 1 for 2023
2. I-SQUARE LLC	\$ 5,289,900
3. Tops Portfolio LLC	\$ 2,808,000 (2 parcels)

Your 2023 taxable assessed value will be \$10,998,400 less than it would be if COMIDA were not involved. When you project this revenue from the district payments, it directly offsets the tax levy and maintains the same tax rate.

Kindly,

Amy Jorstad
Assessor



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IRONDEQUOIT *New York*

July 19, 2023

WEST IRONDEQUOIT

Project: I-Square, LLC

Exemption: COMIDA Start: 2014 End: 2039

User: I-Square, Brookside Cottages, Irondequoit Beer Company

Map ID's, Property Addresses and Assessed Values:

076.15-6-11.1	633 Titus Ave	\$40,200
076.15-6-19.11	667 Titus Ave	\$70,900
076.15-6-21.1	401 Bakers Park	\$200,300
076.15-6-30.1	400 Bakers Park	\$1,585,000
076.15-6-34.1	12 Stranahan Park	\$235,000
076.15-6-39	81 Lorraine Dr	\$56,500
076.15-6-40	71 Lorraine Dr	\$59,400
076.15-6-41	61 Lorraine Dr	\$59,400
076.15-6-42	51 Lorraine Dr	\$33,200
076.15-6-56.11	775 Titus Ave	\$2,950,000

Final Assessment for the 2023 Roll:

Land Value 100%	\$1,021,400
Improvements 100%	\$4,268,500
Full Assessed Value	\$5,289,900

Year 10 payment amount due to West Irondequoit School District in lieu of taxes is **\$76,706.22.**

Billing Address: I-Square LLC
85 Excel Drive
Rochester, NY 14621

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



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IRONDEQUOIT *New York*

July 19, 2023

WEST IRONDEQUOIT

Project: Tops Portfolio LLC - SUPERMARKET

Exemption: COMIDA Start: 2015 End: 2024

User: Tops Portfolio LLC

MAP ID: 091.07-2-15.2

Property Address: 1055 East Ridge Rd.

Final Assessment for the 2023 Roll:

Land Value 100% \$ 354,000

Improvements 100% \$ 2,056,000

Full Assessed Value \$ 2,410,000

10% EXEMPT ON IMPROVEMENTS \$ 205,600

Total 2023 TAXABLE VALUE \$ 2,204,400

Billing Address: Tops Portfolio, LLC
1055 E Ridge Road
Rochester, NY 14621

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



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July 19, 2023

WEST IRONDEQUOIT

Project: Tops Portfolio LLC – GAS STATION

Exemption: COMIDA Start: 2015 End: 2024

User: Tops Portfolio LLC

MAP ID: 091.07-2-15.3

Property Address: 1025 East Ridge Rd.

Final Assessment for the 2023 Roll:

Land Value 100%	\$	168,600
Improvements 100%	\$	229,400
Full Assessed Value	\$	398,000
10% EXEMPT ON IMPROVEMENTS	\$	22,940
Total 2023 TAXABLE VALUE	\$	375,060

Billing Address: Tops Portfolio, LLC
1055 E Ridge Road
Rochester, NY 14621

Prepared by Amy Jorstad, Assessor, Town of Irondequoit

State Function	Description 3 Part Budget	2023-2024 Proposed Budget	2024-2025 Proposed Budget
Administration			
1010	Board Of Education	59,186.00	68,585.00
1040	District Clerk	8,611.00	8,913.00
1060	District Meeting	8,200.00	7,024.00
1240	Chief School Administrator	337,255.00	371,176.00
1310	Business Administration	604,331.00	705,512.00
1320	Auditing	43,000.00	58,376.00
1325	Treasurer	150.00	150.00
1330	Tax Collector	8,200.00	12,000.00
1420	Legal	142,048.00	163,630.00
1430	Personnel	336,704.00	341,657.00
1460	Records Management Officer	32,317.00	33,451.00
1480	Public Information and Services	154,537.00	162,331.00
1670	Central Printing & Mailing	74,950.00	79,450.00
1680	Central Data Processing	1,540,539.00	1,890,558.00
1910	Unallocated Insurance	246,500.00	286,500.00
1920	School Association Dues	4,500.00	54,500.00
1931	Property Loss	0.00	0.00
1950	Assessments on School Property	70,000.00	70,000.00
1981	BOCES Administrative Costs	680,140.00	682,362.00
1983	BOCES Capital Expenses	64,177.00	62,189.00
2010	Curriculum Devel and Suprvsn	663,365.00	701,029.00
2020	Supervision-Regular School	2,257,695.00	2,426,162.00
2060	Research, Planning & Evaluation	32,500.00	43,952.00
2070	Inservice Training-Instruction	339,792.00	237,289.00
9000	Employee Benefits	2,878,255.00	2,366,016.00
Total Administration		10,586,952.00	10,832,812.00
		11.9%	11.6%
Capital			
1620	Operation of Plant	5,817,225.00	5,932,065.00
1621	Maintenance of Plant	2,273,025.00	3,264,449.00
1964	Refund on Real Property Taxes	50,000.00	50,000.00
9000	Employee Benefits	1,883,583.00	2,081,667.00
9711	Serial Bonds-School Construction	1,564,800.00	1,363,175.00
9730	Bond Anticipation Notes	0.00	0.00
9785	Install Purch Debt-State Aided Hardware	0.00	0.00
9950	Transfer to Capital Fund	100,000.00	100,000.00
9951	Funding Capital Reserve	700,000.00	0.00
Total Capital		12,388,433.00	12,791,356.00
		14.0%	13.6%
Program			
2110	Teaching-Regular School	20,768,016.00	21,093,986.00
2250	Prg For Sdnts w/Disabil-Med Elgble	12,156,662.00	13,800,333.00
2259	Prg for English Language Learners	395,681.00	459,248.00
2280	Occupational Education(Grades 9-12)	1,235,884.00	1,283,474.00
2330	Teaching-Special Schools	0.00	0.00
2610	School Library & AV	910,273.00	924,693.00
2630	Computer Assisted Instruction	2,483,878.00	2,810,534.00
2805	Attendance-Regular School	37,672.00	17,369.00
2810	Guidance-Regular School	1,764,542.00	1,351,231.00
2815	Health Svcs-Regular School	921,720.00	1,101,454.00
2820	Psychological Svcs-Reg Schl	367,929.00	527,980.00
2825	Social Work Svcs-Regular School	514,777.00	576,129.00
2850	Co-Curricular Activ-Reg Schl	352,342.00	374,640.00
2855	Interscholastic Athletics-Reg Schl	1,465,916.00	1,499,568.00
5510	District Transport Svcs-Med Elgble	198,000.00	237,713.00
5530	Transportation Supplies	175,000.00	165,000.00
5540	Contract Transportation	3,476,092.00	4,895,110.00
5550	Public Transportation	85,000.00	8,500.00
5581	Transportation from Boces	120,254.00	104,224.00
7310	Helmer Nature Center	181,071.00	183,637.00
9000	Employee Benefits	17,793,877.00	18,509,866.00
9901	Transfer to School Food Service Fund	160,000.00	50,000.00
9901	Transfer to Federal Fund	150,000.00	185,000.00
Total Program		65,714,586.00	70,159,689.00
		74.1%	74.8%
TOTAL		88,689,971.00	93,783,857.00

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 88,689,971	\$ 93,783,857	\$ 92,809,345
Increase/Decrease for the 2024-25 School Year		\$ 5,093,886	\$ 4,119,373
Percentage Increase/Decrease in Proposed Budget		5.74%	4.64%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$ 43,479,852	\$ 44,454,364	
B. Levy to Support Library Debt, if Applicable	\$ 0	\$ 0	
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$ 0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$ 0	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 43,479,852	\$ 44,454,364	\$ 43,479,852
F. Total Permissible Exclusions	\$ 0	\$ 7,663	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 43,479,852	\$ 44,446,701	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 43,479,852	\$ 44,446,701	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0	
Administrative Component	\$ 10,586,952	\$ 10,832,812	\$ 10,720,248
Program Component	\$ 65,714,586	\$ 70,159,689	\$ 69,430,657
Capital Component	\$ 12,388,433	\$ 12,971,356	\$ 12,658,440
* Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. A contingency budget would be one developed with zero levy increase from the prior year, the administrative component being an equal percentage as the prior year and elimination of all equipment not required for health and safety needs.			
** List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with educational or transportation services propositions are not eligible for exclusion and may affect voter approval requirements)	Description		Amount
	2024 Capital Improvement Project		\$ 1,620,000
			\$
			\$
			\$

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

Under the Budget Proposed
for the 2024-25 School Year

Estimated Basic STAR Exemption Savings¹

\$707

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the West Irondequoit school district, Monroe County, New York, will be held at the St. Paul Fire Department in said district on Tuesday, May 21, 2024 between the hours of 6:00am and 9:00pm, at which time the polls will be opened to vote by voting ballot or machine.

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

Form Due May 13, 2024

2024-2025 Salary Threshold =
\$169,000

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 2024-2025.

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 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 2024-2025 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	248,338	69,470	6,000

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.	ASSISTANT SUPERINTENDENT FOR FINANCE	197,524	60,584	5,000
3.	ASSISTANT SUPERINTENDENT FOR HUMAN RESOURCES	171,809	55,950	3,000
4.	ASSISTANT SUPERINTENDENT FOR INSTRUCTION	169,111	55,686	3,000
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2024-25 Property Tax Report Card

200803 - West Henderson CSD Contact Person: James Brennan Telephone Number: (951) 336-2993		Budgeted 2023-24 (A)	Proposed Budget 2024-25 (B)
Total Budgeted Amount, not including Separate Propositions		68,689,971	93,793,857
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹		43,479,852	44,446,701
B. Tax Levy to Support Library Debt, if Applicable		0	0
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		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)		43,479,852	44,446,701
F. Permissible Exclusions to the School Tax Levy Limit		0	7,683
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions ³		43,479,852	44,446,701
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)		43,479,852	44,446,701
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		0	0
Public School Enrollment		3,524	3,500
Consumer Price Index			4.12%

¹ Include any prior year reserve for excess tax levy, including interest.
² 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.
³ For 2024-25, include any carryover from 2023-24 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	20,561,721	14,561,721
Assigned Appropriated Fund Balance	300,000	534,381
Adjusted Unrestricted Fund Balance	3,548,078	3,751,354
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

Schedule of Reserve Funds

Reserve Type	Reserve Name	Reserve Description *	2023-24 Actual Balance	2024-25 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital	2016 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$4,032,989	\$0	2023 Capital Project Proposition
Capital	2022 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	\$9,301,318	\$7,045,012	2023 Capital Project Proposition
Workers' Compensation	Workers' Compensation	To pay for Workers' Compensation and benefits.	\$348,858	\$348,858	Hold for future claims
Unemployment Insurance	Unemployment Insurance	To fund the cost of reimbursement to the State Unemployment Insurance Fund.	\$46,713	\$46,713	Pay for all unbudgeted unemployment claims
Ten Calendar	Ten Calendar	To establish a reserve fund for tax calendar settlements	\$559,295	\$559,295	Fund unbudgeted tax settlements
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$4,032,989	\$4,032,989	Hold for future ERS rate increases
Retirement Contribution	TRS Sufund	To fund employer retirement contributions to the State and Local Teachers' Retirement System	\$2,046,854	\$2,046,854	Hold for future TRS rate increases