

**WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT**

**2025-2026 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 [2023 - 24]

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 (2024)

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                  | 41%         | 28%   | 22%        | 9%       | 28%         | 36%   | 29%        | 8%       |
| Students with Disabilities    | 73%         | 18%   | 8%         | 1%       | 63%         | 28%   | 7%         | 2%       |
| American Indian/Alaska Native | *           | *     | *          | *        | *           | *     | *          | *        |
| Asian/Pacific Islander        | 26%         | 25%   | 30%        | 19%      | 14%         | 26%   | 40%        | 20%      |
| Black                         | 55%         | 29%   | 13%        | 3%       | 44%         | 39%   | 15%        | 2%       |
| Hispanic                      | 51%         | 27%   | 16%        | 6%       | 39%         | 38%   | 20%        | 3%       |
| White                         | 32%         | 31%   | 26%        | 11%      | 19%         | 35%   | 36%        | 10%      |
| Two or more races             | 39%         | 23%   | 25%        | 14%      | 12%         | 40%   | 33%        | 14%      |
| English Language Learners     | 79%         | 17%   | 3%         | 0%       | 59%         | 29%   | 12%        | 1%       |
| Economically Disadvantaged    | 52%         | 28%   | 16%        | 5%       | 39%         | 37%   | 20%        | 3%       |

#### NEW YORK STATE NAEP GRADE 8

| SUBGROUP                      | READING     |       |            |          | MATH        |       |            |          |
|-------------------------------|-------------|-------|------------|----------|-------------|-------|------------|----------|
|                               | BELOW BASIC | BASIC | PROFICIENT | ADVANCED | BELOW BASIC | BASIC | PROFICIENT | ADVANCED |
| All Students                  | 35%         | 34%   | 26%        | 5%       | 42%         | 31%   | 18%        | 8%       |
| Students with Disabilities    | 65%         | 25%   | 10%        | 1%       | 73%         | 19%   | 6%         | 2%       |
| American Indian/Alaska Native | *           | *     | *          | *        | *           | *     | *          | *        |
| Asian/Pacific Islander        | 17%         | 32%   | 38%        | 13%      | 19%         | 24%   | 30%        | 27%      |
| Black                         | 42%         | 37%   | 19%        | 2%       | 56%         | 28%   | 13%        | 2%       |
| Hispanic                      | 47%         | 32%   | 19%        | 2%       | 59%         | 29%   | 10%        | 2%       |
| White                         | 28%         | 36%   | 30%        | 7%       | 29%         | 36%   | 25%        | 10%      |
| Two or more races             | *           | *     | *          | *        | 45%         | 32%   | 17%        | 6%       |
| English Language Learners     | 85%         | 10%   | 4%         | 1%       | 83%         | 13%   | 4%         | 1%       |
| Economically Disadvantaged    | 44%         | 34%   | 19%        | 3%       | 54%         | 29%   | 14%        | 4%       |

\*Reporting standards not met.

## NEW YORK STATE NAEP PARTICIPATION RATES

|                            | Grade 4 Participation Rate |      | Grade 8 Participation Rate |      |
|----------------------------|----------------------------|------|----------------------------|------|
|                            | READING                    | MATH | READING                    | MATH |
| All Students               | 89%                        | 89%  | 79%                        | 81%  |
| Students with Disabilities | 85%                        | 91%  | 87%                        | 93%  |
| English Language Learners  | 83%                        | 84%  | 78%                        | 90%  |

Note: Group values may not sum to 100% due to rounding.

## NATIONAL NAEP GRADE 4

| SUBGROUP                      | READING     |       |            |          | MATH        |       |            |          |
|-------------------------------|-------------|-------|------------|----------|-------------|-------|------------|----------|
|                               | BELOW BASIC | BASIC | PROFICIENT | ADVANCED | BELOW BASIC | BASIC | PROFICIENT | ADVANCED |
| All Students                  | 41%         | 29%   | 22%        | 8%       | 24%         | 36%   | 31%        | 9%       |
| Students with Disabilities    | 72%         | 18%   | 8%         | 1%       | 53%         | 31%   | 13%        | 3%       |
| American Indian/Alaska Native | 59%         | 26%   | 13%        | 3%       | 43%         | 37%   | 18%        | 2%       |
| Asian/Pacific Islander        | 23%         | 26%   | 31%        | 20%      | 12%         | 24%   | 39%        | 25%      |
| Black                         | 57%         | 27%   | 13%        | 3%       | 41%         | 40%   | 17%        | 2%       |
| Hispanic                      | 52%         | 27%   | 16%        | 4%       | 34%         | 39%   | 23%        | 4%       |
| White                         | 30%         | 31%   | 28%        | 11%      | 14%         | 35%   | 39%        | 12%      |
| Two or more races             | 37%         | 29%   | 24%        | 10%      | 20%         | 36%   | 33%        | 11%      |
| English Language Learners     | 71%         | 21%   | 7%         | 1%       | 48%         | 36%   | 14%        | 2%       |
| Economically Disadvantaged    | 53%         | 28%   | 16%        | 4%       | 35%         | 40%   | 22%        | 3%       |

### NATIONAL NAEP GRADE 8

| SUBGROUP                      | READING     |       |            |          | MATH        |       |            |          |
|-------------------------------|-------------|-------|------------|----------|-------------|-------|------------|----------|
|                               | BELOW BASIC | BASIC | PROFICIENT | ADVANCED | BELOW BASIC | BASIC | PROFICIENT | ADVANCED |
| All Students                  | 34%         | 37%   | 25%        | 4%       | 41%         | 32%   | 19%        | 8%       |
| Students with Disabilities    | 67%         | 25%   | 8%         | 1%       | 75%         | 18%   | 5%         | 2%       |
| American Indian/Alaska Native | 45%         | 38%   | 16%        | 1%       | 60%         | 29%   | 9%         | 3%       |
| Asian/Pacific Islander        | 17%         | 30%   | 40%        | 13%      | 18%         | 26%   | 28%        | 29%      |
| Black                         | 48%         | 36%   | 15%        | 1%       | 63%         | 27%   | 8%         | 2%       |
| Hispanic                      | 45%         | 36%   | 17%        | 1%       | 55%         | 30%   | 12%        | 2%       |
| White                         | 25%         | 39%   | 32%        | 5%       | 28%         | 36%   | 27%        | 10%      |
| Two or more races             | 30%         | 36%   | 30%        | 4%       | 38%         | 33%   | 20%        | 9%       |
| English Language Learners     | 71%         | 25%   | 5%         | 0%       | 77%         | 18%   | 4%         | 1%       |
| Economically Disadvantaged    | 46%         | 37%   | 16%        | 1%       | 55%         | 31%   | 12%        | 3%       |

\*Reporting standards not met.

### 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%  | 88%                        | 89%  |
| Students with Disabilities | 89%                        | 90%  | 89%                        | 90%  |
| English Language Learners  | 92%                        | 93%  | 91%                        | 92%  |

Note: Group values may not sum to 100% due to rounding.

## TOTAL COHORT GRADUATION RATE (2023-24)

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                                    | 299            | 284       | 95%  | 159                               | 53% | 119             | 40% | 6             | 2%  | 9                | 3%  | 2              | 1%  | 1            | 0% | 3       | 1%  |
| Female                                          | 131            | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Male                                            | 167            | 156       | 93%  | 78                                | 47% | 73              | 44% | 5             | 3%  | 7                | 4%  | 1              | 1%  | 1            | 1% | 2       | 1%  |
| Non-binary                                      | 1              | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| General Education Students                      | 242            | 238       | 98%  | 153                               | 63% | 84              | 35% | 1             | 0%  | 0                | 0%  | 2              | 1%  | 0            | 0% | 2       | 1%  |
| Students with Disabilities                      | 57             | 46        | 81%  | 6                                 | 11% | 35              | 61% | 5             | 9%  | 9                | 16% | 0              | 0%  | 1            | 2% | 1       | 2%  |
| American Indian or Alaska Native                | 1              | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Asian or Native Hawaiian/Other Pacific Islander | 14             | 14        | 100% | 5                                 | 36% | 8               | 57% | 1             | 7%  | 0                | 0%  | 0              | 0%  | 0            | 0% | 0       | 0%  |
| Black or African American                       | 32             | 29        | 91%  | 5                                 | 16% | 20              | 63% | 4             | 13% | 3                | 9%  | 0              | 0%  | 0            | 0% | 0       | 0%  |
| Hispanic or Latino                              | 39             | 36        | 92%  | 11                                | 28% | 24              | 62% | 1             | 3%  | 2                | 5%  | 0              | 0%  | 0            | 0% | 1       | 3%  |
| White                                           | 201            | 192       | 96%  | 131                               | 65% | 61              | 30% | 0             | 0%  | 4                | 2%  | 2              | 1%  | 1            | 0% | 2       | 1%  |
| Multiracial                                     | 12             | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Economically Disadvantaged                      | 124            | 114       | 92%  | 41                                | 33% | 67              | 54% | 6             | 5%  | 6                | 5%  | 1              | 1%  | 1            | 1% | 2       | 2%  |
| Not Economically Disadvantaged                  | 175            | 170       | 97%  | 118                               | 67% | 52              | 30% | 0             | 0%  | 3                | 2%  | 1              | 1%  | 0            | 0% | 1       | 1%  |
| English Language Learner                        | 9              | 6         | 67%  | 2                                 | 22% | 2               | 22% | 2             | 22% | 1                | 11% | 1              | 11% | 0            | 0% | 1       | 11% |
| Non-English Language Learner                    | 290            | 278       | 96%  | 157                               | 54% | 117             | 40% | 4             | 1%  | 8                | 3%  | 1              | 0%  | 1            | 0% | 2       | 1%  |
| In Foster Care                                  | 1              | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Not in Foster Care                              | 298            | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Homeless                                        | 3              | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Not Homeless                                    | 296            | —         | —    | —                                 | —   | —               | —   | —             | —   | —                | —   | —              | —   | —            | —  | —       | —   |
| Migrant                                         | 0              | 0         | 0%   | 0                                 | 0%  | 0               | 0%  | 0             | 0%  | 0                | 0%  | 0              | 0%  | 0            | 0% | 0       | 0%  |
| Not Migrant                                     | 299            | 284       | 95%  | 159                               | 53% | 119             | 40% | 6             | 2%  | 9                | 3%  | 2              | 1%  | 1            | 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                      | 299            | 284       | 95%  | 159                               | 53% | 119             | 40% | 6             | 2%  | 9                | 3%  | 2              | 1%  | 1            | 0% | 3       | 1%  |

**West Irondequoit Central School District**  
**2025-26 Budget Proposal - Summary**

| <b>Revenue</b>     | <b>2024-25</b>      | <b>2025-26 (Est.)</b> | <b>\$ Change</b>   | <b>% Change</b> | <b>% of Budget</b> |
|--------------------|---------------------|-----------------------|--------------------|-----------------|--------------------|
| Local Property Tax | \$44,454,364        | \$45,666,465          | \$1,212,101        | 2.73%           | 45.4%              |
| Foundation Aid     | \$33,282,427        | \$36,449,374          | \$3,166,947        | 9.5%            | 36.2%              |
| Expense Driven Aid | \$7,595,789         | \$9,796,196           | \$2,200,407        | 29.0%           | 9.7%               |
| Building Aid       | \$1,502,724         | \$1,484,332           | -\$18,392          | -1.2%           | 1.5%               |
| Sales Tax          | \$4,000,000         | \$4,000,000           | \$0                | 0.0%            | 4.0%               |
| Misc. Revenues     | \$1,882,632         | \$1,893,064           | \$10,432           | 0.6%            | 1.9%               |
| Interfund Transfer | \$531,540           | \$189,451             | -\$342,089         | -64.4%          | 0.2%               |
| Fund Balance       | \$534,381           | \$1,132,453           | \$598,072          | 111.9%          | 1.1%               |
| <b>TOTAL</b>       | <b>\$93,783,857</b> | <b>\$100,611,335</b>  | <b>\$6,827,478</b> | <b>7.28%</b>    | <b>100.0%</b>      |

| <b>Expenses</b>                                          | <b>2024-25</b>      | <b>2025-26 (Proposed)</b> | <b>\$ Change</b>   | <b>% Change</b> | <b>% of Budget</b> |
|----------------------------------------------------------|---------------------|---------------------------|--------------------|-----------------|--------------------|
| Central Services                                         | \$3,321,993         | \$3,519,320               | \$197,327          | 5.9%            | 3.5%               |
| Operations, Maintenance and Security                     | \$11,166,522        | \$11,712,211              | \$545,689          | 4.9%            | 11.6%              |
| Curriculum and Supervision                               | \$3,408,432         | \$3,502,983               | \$94,551           | 2.8%            | 3.5%               |
| Instruction and Student Programs                         | \$45,820,641        | \$48,670,671              | \$2,850,030        | 6.2%            | 48.4%              |
| Fuel and Contract Transportation                         | \$5,410,547         | \$5,655,199               | \$244,652          | 4.5%            | 5.6%               |
| Debt Service (Mortgage)                                  | \$1,363,175         | \$1,445,254               | \$82,079           | 6.0%            | 1.4%               |
| Employee Benefits (Health, Retirement, FICA, Disability) | \$22,957,547        | \$25,770,697              | \$2,813,150        | 12.3%           | 25.6%              |
| Interfund Transfers                                      | \$335,000           | \$335,000                 | \$0                | 0.0%            | 0.3%               |
| <b>TOTAL</b>                                             | <b>\$93,783,857</b> | <b>\$100,611,335</b>      | <b>\$6,827,478</b> | <b>7.28%</b>    | <b>100.0%</b>      |

# Tax Cap Form

West Irondequoit Central School District (260641900300)  
Fiscal Year Ending: 06/30/2026

## 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 2025                                        | \$44,454,364        |
| ✓ | Tax Cap Reserve Offset from FYE 2024 Used to Reduce FYE 2025 Levy      | \$0                 |
| ✓ | Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2025 | ---                 |
| ✓ | Tax Base Growth Factor                                                 | 1.0058              |
| ✓ | PILOTs Receivable FYE 2025                                             | \$137,854           |
| ✓ | Tort Exclusion Amount Claimed in FYE 2025                              | \$0                 |
| ✓ | Capital Tax Levy Exclusion FYE2025                                     | \$0                 |
| ✓ | Allowable Levy Growth Factor                                           | 1.0200              |
| ✓ | PILOTs Receivable FYE 2026                                             | \$80,589            |
| ✓ | Available Carryover from FYE 2025                                      | ---                 |
|   | <b>Tax Levy Limit Before Adjustments/Exclusions</b>                    | <b>\$45,666,465</b> |

### Exclusions

|   |                                                                             |                     |
|---|-----------------------------------------------------------------------------|---------------------|
| ✓ | Tort Exclusion                                                              | \$0                 |
| ✓ | Capital Tax Levy Exclusion FYE2026                                          | \$0                 |
| ✓ | Teachers' Retirement System Exclusion                                       | \$0                 |
| ✓ | Employees' Retirement System Exclusion                                      | \$0                 |
|   | <b>Total Exclusions</b>                                                     | <b>\$0</b>          |
|   | <b>Your FYE 2026 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b> | <b>\$45,666,465</b> |
| ✓ | Total Tax Cap Reserve Amount Used to Reduce FYE 2026 Levy                   | ---                 |
| ✓ | FYE 2026 Proposed Levy, Net of Reserve                                      | \$45,666,465        |
|   | <b>Difference Between Tax Levy Limit and Proposed Levy</b>                  | <b>\$0</b>          |
| ✓ | Do you plan to override the Tax Cap for FYE 2026 ?                          | No                  |

## History

| Date and Time         | Status Changed To                                         | User          |
|-----------------------|-----------------------------------------------------------|---------------|
| 02/25/2025 3:13:39 PM | Form was submitted to OSC (Form Status set to: Submitted) | James Brennan |
| 02/13/2024 4:11:34 PM | Form was created (Form Status set to: Unsubmitted)        | James Brennan |



*a town for a lifetime*  
**IRONDEQUOIT** *New York*

July 30, 2024

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 2024-2025 budget to offset the loss of \$5,289,900 assessed value from the taxable portion of the assessment roll.

**2024 TAXABLE VALUE**

- |                                                              |                                               |
|--------------------------------------------------------------|-----------------------------------------------|
| 1. I-SQUARE LLC                                              | \$ 5,289,900                                  |
| 2. Tops Portfolio LLC                                        | PILOT Expired-Taxable Roll Section 1 for 2025 |
| Assessed value for 2024, parcel 091.07-2-15.2 is \$2,410,000 |                                               |
| Assessed value for 2024, parcel 091.07-2-15.3 is \$398,000   |                                               |
| 3. Morgan Depot Plaza LLC                                    | PILOT Expired-Taxable Roll Section 1 for 2025 |
| Assessed value for 2024, parcel 091.07-2-15.7 is \$3,450,000 |                                               |

**Total "IN LIEU OF A.V." \$ 11,547,900**

Your 2024 taxable assessed value will be **\$11,547,900** 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,

Anthony Costanza  
Assessor

| State Function              | Description<br>3 Part Budget            | 2024-2025<br>Proposed<br>Budget | 2025-2026<br>Proposed<br>Budget |
|-----------------------------|-----------------------------------------|---------------------------------|---------------------------------|
| <b>Administration</b>       |                                         |                                 |                                 |
| 1010                        | Board Of Education                      | 68,585.00                       | 74,025.00                       |
| 1040                        | District Clerk                          | 8,913.00                        | 9,225.00                        |
| 1060                        | District Meeting                        | 7,024.00                        | 7,700.00                        |
| 1240                        | Chief School Administrator              | 371,176.00                      | 392,416.00                      |
| 1310                        | Business Administration                 | 705,512.00                      | 723,233.00                      |
| 1320                        | Auditing                                | 58,376.00                       | 62,700.00                       |
| 1325                        | Treasurer                               | 150.00                          | 150.00                          |
| 1330                        | Tax Collector                           | 12,000.00                       | 13,000.00                       |
| 1420                        | Legal                                   | 163,630.00                      | 165,933.00                      |
| 1430                        | Personnel                               | 341,657.00                      | 352,957.00                      |
| 1460                        | Records Management Officer              | 33,451.00                       | 33,657.00                       |
| 1480                        | Public Information and Services         | 162,331.00                      | 174,226.00                      |
| 1670                        | Central Printing & Mailing              | 79,450.00                       | 94,150.00                       |
| 1680                        | Central Data Processing                 | 1,890,558.00                    | 2,004,331.00                    |
| 1910                        | Unallocated Insurance                   | 286,500.00                      | 349,300.00                      |
| 1920                        | School Association Dues                 | 54,500.00                       | 70,000.00                       |
| 1931                        | Property Loss                           | 0.00                            | 0.00                            |
| 1950                        | Assessments on School Property          | 70,000.00                       | 70,000.00                       |
| 1981                        | BOCES Administrative Costs              | 682,362.00                      | 671,500.00                      |
| 1983                        | BOCES Capital Expenses                  | 62,189.00                       | 68,816.00                       |
| 2010                        | Curriculum Devel and Suprvsn            | 701,029.00                      | 762,349.00                      |
| 2020                        | Supervision-Regular School              | 2,426,162.00                    | 2,473,839.00                    |
| 2060                        | Research, Planning & Evaluation         | 43,952.00                       | 30,000.00                       |
| 2070                        | Inservice Training-Instruction          | 237,289.00                      | 236,795.00                      |
| 9000                        | Employee Benefits                       | 2,366,016.00                    | 2,615,293.00                    |
| <b>Total Administration</b> |                                         | <b>10,832,812.00</b>            | <b>11,455,595.00</b>            |
|                             |                                         | <b>11.6%</b>                    | <b>11.4%</b>                    |
| <b>Capital</b>              |                                         |                                 |                                 |
| 1620                        | Operation of Plant                      | 5,932,065.00                    | 6,323,918.00                    |
| 1621                        | Maintenance of Plant                    | 3,264,449.00                    | 3,295,812.00                    |
| 1964                        | Refund on Real Property Taxes           | 50,000.00                       | 50,000.00                       |
| 9000                        | Employee Benefits                       | 2,081,667.00                    | 2,406,658.00                    |
| 9711                        | Serial Bonds-School Construction        | 1,363,175.00                    | 1,445,254.00                    |
| 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                      |
| <b>Total Capital</b>        |                                         | <b>12,791,356.00</b>            | <b>13,621,642.00</b>            |
|                             |                                         | <b>13.6%</b>                    | <b>13.5%</b>                    |
| <b>Program</b>              |                                         |                                 |                                 |
| 2110                        | Teaching-Regular School                 | 21,093,986.00                   | 21,815,627.00                   |
| 2250                        | Prg For Sdnts w/Disabil-Med Elgble      | 13,800,333.00                   | 15,841,669.00                   |
| 2259                        | Prg for English Language Learners       | 459,248.00                      | 509,183.00                      |
| 2280                        | Occupational Education(Grades 9-12)     | 1,283,474.00                    | 1,411,236.00                    |
| 2330                        | Teaching-Special Schools                | 0.00                            | 0.00                            |
| 2610                        | School Library & AV                     | 924,693.00                      | 908,456.00                      |
| 2630                        | Computer Assisted Instruction           | 2,810,534.00                    | 2,962,500.00                    |
| 2805                        | Attendance-Regular School               | 17,369.00                       | 17,550.00                       |
| 2810                        | Guidance-Regular School                 | 1,351,231.00                    | 1,598,851.00                    |
| 2815                        | Health Svcs-Regular School              | 1,101,454.00                    | 1,082,573.00                    |
| 2820                        | Psychological Svcs-Reg Schl             | 527,980.00                      | 2,000.00                        |
| 2825                        | Social Work Svcs-Regular School         | 576,129.00                      | 554,977.00                      |
| 2850                        | Co-Curricular Activ-Reg Schl            | 374,640.00                      | 364,000.00                      |
| 2855                        | Interscholastic Athletics-Reg Schl      | 1,499,568.00                    | 1,602,048.00                    |
| 5510                        | District Transport Svcs-Med Elgble      | 237,713.00                      | 339,753.00                      |
| 5530                        | Transportation Supplies                 | 165,000.00                      | 120,000.00                      |
| 5540                        | Contract Transportation                 | 4,895,110.00                    | 5,084,251.00                    |
| 5550                        | Public Transportation                   | 8,500.00                        | 10,000.00                       |
| 5581                        | Transportation from Boces               | 104,224.00                      | 101,195.00                      |
| 7310                        | Helmer Nature Center                    | 183,637.00                      | 224,482.00                      |
| 9000                        | Employee Benefits                       | 18,509,866.00                   | 20,748,747.00                   |
| 9901                        | Transfer to School Food Service Fund    | 50,000.00                       | 50,000.00                       |
| 9901                        | Transfer to Federal Fund                | 185,000.00                      | 185,000.00                      |
| <b>Total Program</b>        |                                         | <b>70,159,689.00</b>            | <b>75,534,098.00</b>            |
|                             |                                         | <b>74.8%</b>                    | <b>75.1%</b>                    |
| <b>TOTAL</b>                |                                         | <b>93,783,857.00</b>            | <b>100,611,335.00</b>           |

## School District Budget Notice

| Overall Budget Proposal                                                                                                                                                                                                                                         | Budget Adopted<br>for the 2024-25<br>School Year | Budget Proposed<br>for the 2025-26<br>School Year | Contingency Budget<br>for the 2025-26<br>School Year * |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|---------------------------------------------------|--------------------------------------------------------|
| Total Budgeted Amount, Not Including Separate Propositions                                                                                                                                                                                                      | \$ 93,783,857                                    | \$100,611,335                                     | \$ 99,399,234                                          |
| Increase/Decrease for the 2024-25 School Year                                                                                                                                                                                                                   |                                                  | \$ 6,827,478                                      | \$ 5,615,377                                           |
| Percentage Increase/Decrease in Proposed Budget                                                                                                                                                                                                                 |                                                  | 7.28%                                             | 5.99%                                                  |
| Change in the Consumer Price Index                                                                                                                                                                                                                              |                                                  | 2.95%                                             |                                                        |
|                                                                                                                                                                                                                                                                 |                                                  |                                                   |                                                        |
| A. Proposed Levy to Support the Total Budgeted Amount                                                                                                                                                                                                           | \$ 44,454,364                                    | \$ 45,666,465                                     |                                                        |
| 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)                                                                                                                                                                                                          | \$ 44,454,364                                    | \$ 45,666,465                                     | \$ 44,454,364                                          |
| F. Total Permissible Exclusions                                                                                                                                                                                                                                 | \$ 7,663                                         | \$ 0                                              |                                                        |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions                                                                                                                                                                                      | \$ 44,446,701                                    | \$ 45,666,465                                     |                                                        |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)                                                                                                                             | \$ 44,446,701                                    | \$ 45,666,465                                     |                                                        |
| I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **                                                                                                                                         | \$ 0                                             | \$ 0                                              |                                                        |
|                                                                                                                                                                                                                                                                 |                                                  |                                                   |                                                        |
| Administrative Component                                                                                                                                                                                                                                        | \$ 10,832,812                                    | \$ 11,455,595                                     | \$ 11,317,585                                          |
| Program Component                                                                                                                                                                                                                                               | \$ 70,159,689                                    | \$ 75,534,098                                     | \$ 74,624,112                                          |
| Capital Component                                                                                                                                                                                                                                               | \$ 12,971,356                                    | \$ 13,621,642                                     | \$ 13,457,537                                          |
|                                                                                                                                                                                                                                                                 |                                                  |                                                   |                                                        |
| * Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.                                                                 |                                                  |                                                   |                                                        |
| A contingency budget would be one developed with a zero levy increase from the prior year, the administrative component being an equal or less than the 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                                                 |
|                                                                                                                                                                                                                                                                 | 2025 Capital Improvement Project (Briarwood)     |                                                   | \$1,620,000                                            |
|                                                                                                                                                                                                                                                                 | 2025 Capital Reserve (\$20 Million, 10 years)    |                                                   | NA                                                     |
|                                                                                                                                                                                                                                                                 |                                                  |                                                   | \$                                                     |
|                                                                                                                                                                                                                                                                 |                                                  |                                                   | \$                                                     |

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

Under the Budget Proposed  
for the 2025-26 School Year

Estimated Basic STAR Exemption Savings<sup>1</sup>

\$643.89

The annual budget vote for the fiscal year 2025-26 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 20, 2025 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 12, 2025

2025-2026 Salary Threshold =  
\$174,000

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 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 | 260,652 | 69,149            | 10,200             |

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     | 204,437 | 41,122 | 5,000 |
| 3.  | ASSISTANT SUPERINTENDENT FOR INSTRUCTION | 175,030 | 59,693 | 3,000 |
| 4.  |                                          |         |        |       |
| 5.  |                                          |         |        |       |
| 6.  |                                          |         |        |       |
| 7.  |                                          |         |        |       |
| 8.  |                                          |         |        |       |
| 9.  |                                          |         |        |       |
| 10. |                                          |         |        |       |
| 11. |                                          |         |        |       |
| 12. |                                          |         |        |       |
| 13. |                                          |         |        |       |
| 14. |                                          |         |        |       |
| 15. |                                          |         |        |       |
| 16. |                                          |         |        |       |
| 17. |                                          |         |        |       |
| 18. |                                          |         |        |       |
| 19. |                                          |         |        |       |
| 20. |                                          |         |        |       |
| 21. |                                          |         |        |       |
| 22. |                                          |         |        |       |
| 23. |                                          |         |        |       |
| 24. |                                          |         |        |       |
| 25. |                                          |         |        |       |
| 26. |                                          |         |        |       |
| 27. |                                          |         |        |       |
| 28. |                                          |         |        |       |
| 29. |                                          |         |        |       |
| 30. |                                          |         |        |       |
| 31. |                                          |         |        |       |
| 32. |                                          |         |        |       |
| 33. |                                          |         |        |       |
| 34. |                                          |         |        |       |
| 35. |                                          |         |        |       |

## 2025-26 Property Tax Report Card

260803 - West Irondequoit CSD

Contact Person: James Brennan

Telephone Number: (585 )336-2993

|                                                                                                                                     | Budgeted<br>2024-25<br>(A) | Proposed Budget<br>2025-26<br>(B) |
|-------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------|
| Total Budgeted Amount, not including Separate Propositions                                                                          | 93,783,857                 | 100,611,335                       |
| A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>                                                              | 44,454,364                 | 45,606,465                        |
| B. Tax Levy to Support Library Debt, if Applicable                                                                                  | 0                          | 0                                 |
| C. Tax Levy for Non-Excludable Propositions, 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)                                                                              | 44,454,364                 | 45,606,465                        |
| F. Permissible Exclusions to the School Tax Levy Limit                                                                              | 7,053                      | 0                                 |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>                                             | 44,446,701                 | 45,606,465                        |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | 44,446,701                 | 45,606,465                        |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>                                                 | 0                          | 0                                 |
| Public School Enrollment                                                                                                            | 3,498                      | 3,857                             |
| 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, include any carryover from 2024-25 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

|                                                                     | Actual<br>2024-25<br>(D) | Estimated<br>2025-26<br>(E) |
|---------------------------------------------------------------------|--------------------------|-----------------------------|
| Adjusted Restricted Fund Balance                                    | 23,069,450               | 10,649,439                  |
| Assigned Appropriated Fund Balance                                  | 534,381                  | 1,132,450                   |
| Adjusted Unrestricted Fund Balance                                  | 3,701,354                | 4,526,450                   |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.02%                    | 4.05%                       |

## Schedule of Reserve Funds

| Reserve Type            | Reserve Name          | Reserve Description *                                                                         | 6/30/25 Actual Balance | 6/30/25 Estimated Ending Balance | Intended Use of the Reserve in the 2025-26 School Year |
|-------------------------|-----------------------|-----------------------------------------------------------------------------------------------|------------------------|----------------------------------|--------------------------------------------------------|
| Capital                 | 2022 Capital Reserve  | To pay the cost of any object or purpose for which bonds may be issued.                       | \$15,520,355           | \$15,215,355                     | 2027 Promise Project (\$13,040,000 from Reserve)       |
| Workers' Compensation   | Worker's Compensation | To pay for Workers Compensation and benefits.                                                 | \$355,066              | \$355,066                        | Hold for future claims                                 |
| Unemployment Insurance  | Unemployment          | To pay the cost of reimbursement to the State Unemployment Insurance Fund.                    | \$48,555               | \$48,555                         | Pay for all unbudgeted unemployment claims             |
| Tax Certiorari          | Tax Certiorari        | To establish a reserve fund for tax certiorari settlements                                    | \$366,348              | \$366,348                        | Fund unbudgeted tax settlements                        |
| Retirement Contribution | ERS Reserve           | To fund employer retirement contributions to the State and Local Employees' Retirement System | \$4,316,534            | \$4,316,534                      | Hold for future ERS rate increases                     |
| Retirement Contribution | TRS Subfund           | To fund employer retirement contributions to the State and Local Teachers' Retirement System  | \$2,786,592            | \$2,786,592                      | Hold for future TRS rate increases                     |