

WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT

2026-2027 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 [2024 - 25]

The New York State Report Card plays a critical role in the Board of Regents' ongoing efforts to promote educational equity and improve outcomes for all students. By offering valuable insights into school and district performance, the report card helps guide instructional improvements and enhances services for students. It provides essential public information on staff, students, and key performance metrics, in accordance with the Every Student Succeeds Act (ESSA). At its core, New York State's ESSA plan is designed to create interconnected strategies that support districts and schools, ensuring every student has the opportunity to succeed. New York State is committed to fostering a culture of continuous improvement, where data from the report card is integrated with local data elements to support decisions and actions to address challenges and celebrate progress. This commitment ensures that all students—regardless of their background, location, or circumstances—are given the tools and resources to thrive.

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 (2024-25)

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	301	280	93%	147	49%	116	39%	17	6%	4	1%	8	3%	3	1%	6	2%
Female	142	132	93%	72	51%	56	39%	4	3%	1	1%	4	3%	2	1%	3	2%
Male	159	148	93%	75	47%	60	38%	13	8%	3	2%	4	3%	1	1%	3	2%
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	237	226	95%	143	60%	80	34%	3	1%	0	0%	4	2%	2	1%	5	2%
Students with Disabilities	64	54	84%	4	6%	36	56%	14	22%	4	6%	4	6%	1	2%	1	2%
American Indian or Alaska Native	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Asian or Native Hawaiian/Other Pacific Islander	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Black or African American	43	41	95%	9	21%	27	63%	5	12%	0	0%	1	2%	1	2%	0	0%
Hispanic or Latino	49	44	90%	15	31%	23	47%	6	12%	0	0%	1	2%	0	0%	4	8%
White	183	170	93%	111	61%	55	30%	4	2%	4	2%	5	3%	2	1%	2	1%
Multiracial	15	14	93%	8	53%	4	27%	2	13%	0	0%	1	7%	0	0%	0	0%
Economically Disadvantaged	117	99	85%	30	26%	57	49%	12	10%	3	3%	6	5%	3	3%	6	5%
Not Economically Disadvantaged	184	181	98%	117	64%	59	32%	5	3%	1	1%	2	1%	0	0%	0	0%
English Language Learner	6	4	67%	0	0%	4	67%	0	0%	1	17%	0	0%	0	0%	1	17%
Non-English Language Learner	295	276	94%	147	50%	112	38%	17	6%	3	1%	8	3%	3	1%	5	2%
In Foster Care	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not in Foster Care	301	280	93%	147	49%	116	39%	17	6%	4	1%	8	3%	3	1%	6	2%
Homeless	5	3	60%	0	0%	3	60%	0	0%	0	0%	2	40%	0	0%	0	0%
Not Homeless	296	277	94%	147	50%	113	38%	17	6%	4	1%	6	2%	3	1%	6	2%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	301	280	93%	147	49%	116	39%	17	6%	4	1%	8	3%	3	1%	6	2%
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	301	280	93%	147	49%	116	39%	17	6%	4	1%	8	3%	3	1%	6	2%

West Irondequoit Central School District
2026-27 Budget Proposal - Summary

Revenue	2025-26	2026-27 (Est.)	\$ Change	% Change	% of Budget
Local Property Tax	\$45,666,465	\$46,598,023	\$931,558	2.04%	44.1%
Foundation Aid	\$36,449,374	\$36,987,779	\$538,405	1.5%	35.0%
Expense Driven Aid	\$9,796,196	\$10,175,711	\$379,515	3.9%	9.6%
Building Aid	\$1,484,332	\$2,654,191	\$1,169,859	78.8%	2.5%
Sales Tax	\$4,000,000	\$4,100,000	\$100,000	2.5%	3.9%
Misc. Revenues	\$1,893,064	\$2,047,229	\$154,165	8.1%	1.9%
Interfund Transfer	\$189,451	\$598,750	\$409,299	216.0%	0.6%
Fund Balance	\$1,132,453	\$2,410,734	\$1,278,281	112.9%	2.3%
TOTAL	\$100,611,335	\$105,572,417	\$4,961,082	4.93%	100.0%

Expenses	2025-26	2026-27 (Proposed)	\$ Change	% Change	% of Budget
Central Services	\$5,377,379	\$5,644,549	\$267,170	5.0%	5.3%
Operations, Maintenance and Security	\$9,629,730	\$9,375,086	-\$254,644	-2.6%	8.9%
Curriculum and Supervision	\$3,502,983	\$4,121,730	\$618,747	17.7%	3.9%
Instruction and Student Programs	\$48,895,093	\$50,253,895	\$1,358,802	2.8%	47.6%
Fuel and Contract Transportation	\$5,655,199	\$6,055,199	\$400,000	7.1%	5.7%
Debt Service (Mortgage)	\$1,445,254	\$2,674,092	\$1,228,838	85.0%	2.5%
Employee Benefits (Health, Retirement, FICA, Disability)	\$25,770,697	\$27,162,866	\$1,392,169	5.4%	25.7%
Interfund Transfers	\$335,000	\$285,000	-\$50,000	-14.9%	0.3%
TOTAL	\$100,611,335	\$105,572,417	\$4,961,082	4.93%	100.0%

Tax Cap Form

West Irondequoit Central School District (260641900300)
Fiscal Year Ending: 06/30/2027

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 2026	\$45,666,465
✓	Tax Cap Reserve Offset from FYE 2025 Used to Reduce FYE 2026 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2026	---
✓	Tax Base Growth Factor	1.0004
✓	PILOTs Receivable FYE 2026	\$80,589
✓	Tort Exclusion Amount Claimed in FYE 2026	\$0
✓	Capital Tax Levy Exclusion FYE2026	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2027	\$82,604
✓	Available Carryover from FYE 2026	---
	Tax Levy Limit Before Adjustments/Exclusions	\$46,598,023
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2027	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	Total Exclusions	\$0
	Your FYE 2027 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$46,598,023
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2027 Levy	---
✓	FYE 2027 Proposed Levy, Net of Reserve	\$46,598,023
	Difference Between Tax Levy Limit and Proposed Levy	\$0
✓	Do you plan to override the Tax Cap for FYE 2027 ?	No

History

Date and Time	Status Changed To	User
02/13/2026 9:23:55 AM	Form was submitted to OSC (Form Status set to: Submitted)	James Brennan
02/25/2025 3:13:42 PM	Form was created (Form Status set to: Unsubmitted)	James Brennan



a town for a lifetime
IRONDEQUOIT *New York*

July 25, 2025

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.

2025 Pilot Payment

1. I-SQUARE LLC	\$	\$78,623.87
Total PILOT fixed payment	\$	78,623.87

Regards,

Dan Stanford
SCAA

State Function	Description 3 Part Budget	2025-2026 Proposed Budget	2026-2027 Proposed Budget
Administration			
1010	Board Of Education	74,025.00	81,750.00
1040	District Clerk	9,225.00	9,916.00
1060	District Meeting	7,700.00	7,300.00
1240	Chief School Administrator	392,416.00	446,135.00
1310	Business Administration	723,233.00	764,695.00
1320	Auditing	62,700.00	53,035.00
1325	Treasurer	150.00	150.00
1330	Tax Collector	13,000.00	12,000.00
1420	Legal	165,933.00	188,076.00
1430	Personnel	352,957.00	345,903.00
1460	Records Management Officer	33,657.00	34,531.00
1480	Public Information and Services	174,226.00	180,810.00
1670	Central Printing & Mailing	94,150.00	112,350.00
1680	Central Data Processing	2,004,331.00	2,047,097.00
1910	Unallocated Insurance	349,300.00	386,420.00
1920	School Association Dues	70,000.00	65,000.00
1931	Property Loss	0.00	0.00
1950	Assessments on School Property	70,000.00	70,000.00
1981	BOCES Administrative Costs	671,500.00	739,269.00
1983	BOCES Capital Expenses	68,816.00	67,288.00
2010	Curriculum Devel and Suprvsn	762,349.00	881,770.00
2020	Supervision-Regular School	2,473,839.00	3,038,293.00
2060	Research, Planning & Evaluation	30,000.00	30,000.00
2070	Inservice Training-Instruction	236,795.00	171,667.00
9000	Employee Benefits	2,615,293.00	2,981,211.00
Total Administration		11,455,595.00	12,714,666.00
		11.6%	12.0%
Capital			
1620	Operation of Plant	6,323,918.00	6,523,204.00
1621	Maintenance of Plant	3,295,812.00	2,851,882.00
1964	Refund on Real Property Taxes	50,000.00	30,000.00
9000	Employee Benefits	2,406,658.00	2,408,671.00
9711	Serial Bonds-School Construction	1,445,254.00	2,674,092.00
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
Total Capital		13,621,642.00	14,587,849.00
		13.6%	13.8%
Program			
2110	Teaching-Regular School	21,815,627.00	21,620,292.00
2250	Prg For Sdnts w/Disabil-Med Elgble	15,841,669.00	16,084,138.00
2259	Prg for English Language Learners	509,183.00	527,767.00
2280	Occupational Education(Grades 9-12)	1,411,236.00	1,525,633.00
2330	Teaching-Special Schools	0.00	0.00
2610	School Library & AV	908,456.00	916,779.00
2630	Computer Assisted Instruction	2,962,500.00	3,052,858.00
2805	Attendance-Regular School	17,550.00	25,502.00
2810	Guidance-Regular School	1,598,851.00	1,476,141.00
2815	Health Svcs-Regular School	1,082,573.00	1,610,628.00
2820	Psychological Svcs-Reg Schl	2,000.00	472,104.00
2825	Social Work Svcs-Regular School	554,977.00	610,670.00
2850	Co-Curricular Activ-Reg Schl	364,000.00	493,058.00
2855	Interscholastic Athletics-Reg Schl	1,602,048.00	1,636,925.00
5510	District Transport Svcs-Med Elgble	339,753.00	318,801.00
5530	Transportation Supplies	120,000.00	120,000.00
5540	Contract Transportation	5,084,251.00	5,476,310.00
5550	Public Transportation	10,000.00	15,000.00
5581	Transportation from Boces	101,195.00	127,912.00
7310	Helmer Nature Center	224,482.00	201,400.00
9000	Employee Benefits	20,748,747.00	21,772,984.00
9901	Transfer to School Food Service Fund	50,000.00	0.00
9901	Transfer to Federal Fund	185,000.00	185,000.00
Total Program		75,534,098.00	78,269,902.00
		74.8%	74.1%
TOTAL		100,611,335.00	105,572,417.00

2026-27 School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 100,611,335	\$ 105,572,417	\$ 104,640,859										
Increase/Decrease for the 2026-27 School Year		\$ 4,961,082	\$ 4,029,524										
Percentage Increase/Decrease in Proposed Budget		4.93%	4.01%										
Change in the Consumer Price Index		2.63%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 45,666,465	\$ 46,598,023											
B. Levy to Support Library Debt, if Applicable	\$ 0	\$											
C. Levy for Non-Excludable Propositions, if Applicable **	\$ 0	\$											
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ 0	\$											
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 45,666,465	\$ 46,598,023	\$ 45,666,465										
F. Total Permissible Exclusions	\$ 0	\$ 0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 45,666,465	\$ 46,598,023											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$ 45,666,465	\$ 46,598,023											
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$ 0	\$ 0											
Administrative Component	\$ 11,455,595	\$ 12,714,666	\$ 12,086,886										
Program Component	\$ 75,534,098	\$ 78,269,902	\$ 78,094,845										
Capital Component	\$ 13,621,642	\$ 14,587,849	\$ 14,459,128										
* Provide a statement of assumptions made in projecting a contingency budget for the 2026-27 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)													
		<table><tr><th>Description</th><th>Amount</th></tr><tr><td>2026 Capital Improvement Project (IHS, Dake, Seneca)</td><td>\$ 1,855,000</td></tr><tr><td>Energy Performance Contract</td><td>N/A</td></tr><tr><td></td><td>\$</td></tr><tr><td></td><td>\$</td></tr></table>	Description	Amount	2026 Capital Improvement Project (IHS, Dake, Seneca)	\$ 1,855,000	Energy Performance Contract	N/A		\$		\$	
Description	Amount												
2026 Capital Improvement Project (IHS, Dake, Seneca)	\$ 1,855,000												
Energy Performance Contract	N/A												
	\$												
	\$												

	Under the Budget Proposed for the 2026-27 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 601

The annual budget vote for the fiscal year 2026-27 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 19, 2026 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, 2026

2026-2027 Salary Threshold =
\$179,000

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 2026-2027.

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 2026-2027 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	273,698	71,048	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	213,641	62,840	5,000
3.	ASSISTANT SUPERINTENDENT FOR INSTRUCTION	187,714	62,478	3,000
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2026-27 Property Tax Report Card

260803 - West Irondequoit CSD

Contact Person: James Brennan

Telephone Number: (585) 336-2993

	Budgeted 2025-26 (A)	Proposed Budget 2026-27 (B)
Total Budgeted Amount, not Including Separate Propositions	100,611,335	105,572,417
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	45,666,465	46,598,023
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)	45,666,465	46,598,023
F. Permissible Exclusions to the School Tax Levy Limit	0	0
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	45,666,465	46,598,023
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	45,666,465	46,598,023
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	0	0
Public School Enrollment	3,514	3,457
Consumer Price Index		2.63%

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 2026-27, include any carryover from 2025-26 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2025-26 (D)	Estimated 2026-27 (E)
Adjusted Restricted Fund Balance	31,174,079	17,829,079
Assigned Appropriated Fund Balance	1,132,453	2,410,734
Adjusted Unrestricted Fund Balance	4,024,453	4,222,896
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 *	3/31/26 Actual Balance	6/30/26 Estimated Ending Balance	Intended Use of the Reserve in the 2026-27 School Year
Capital	Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	22,395,745	9,050,745	2026 Capital Improvement Project
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	354,078	354,078	Hold for future claims
Unemployment Insurance	Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	70,101	70,101	Pay for all unbudgeted unemployment claims
Retirement Contribution	ERS Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	4,326,197	4,326,197	Hold for future ERS rate increases
Retirement Contribution	TRS Reserve	To fund employer retirement contributions to the State and Local Teachers' Retirement System	3,552,150	3,552,150	Hold for future TRS rate increases
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	475,808	475,808	Fund unbudgeted tax settlements