



2026-27

Budget Overview

Igniting Excellence:
Together We Rise

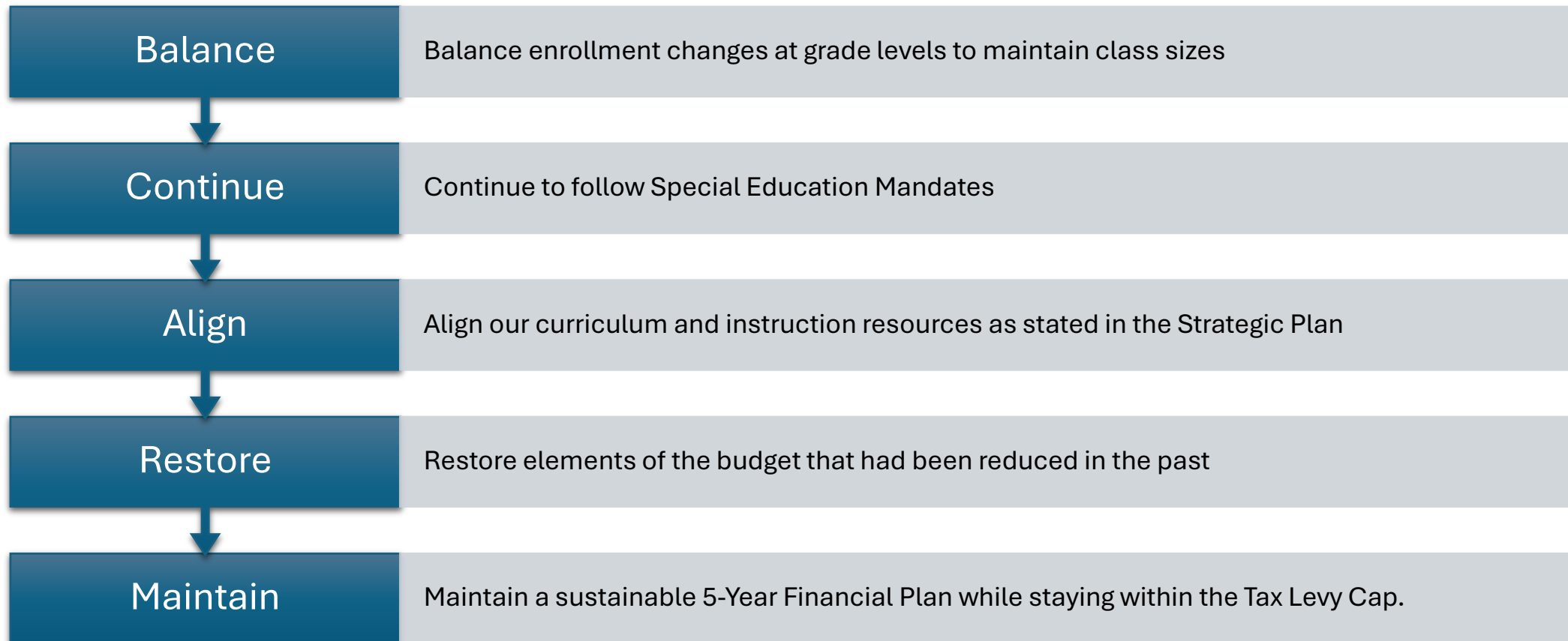
ALL *mea*

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Annual Budget Hearing

May 7, 2026

2026-27 Budget Objectives



Year-to-Year Summary of Expenditures/Revenues



	Current	2026-27
<i>Expenditures</i>	100,611,335	105,572,417
<i>Revenues</i>		
State Aid	47,729,902	49,817,681
Taxes	45,666,465	46,598,023
Other	6,082,515	6,745,979
Savings	1,132,453	2,410,735
Gap/(Surplus)	-	2,410,735
Savings change from Prior Yr.	-	1,278,282
% of budget from savings	1.1%	2.3%
Available Savings	12,802,787	11,892,053
<i>Tax Rate/\$1,000</i>	21.77	22.21
Controls		
State Aid Inc		4.4%
Expenditure Inc		4.9%
Tax Cap		2.0%
% Above the Cap		0.0%

Sources of Revenue



91% comes from local tax levy (44.0%) and state aid (47.0%)



The remaining amounts:

Monroe County
Sales Tax (4%)
Other sources (5%)



Other sources include:

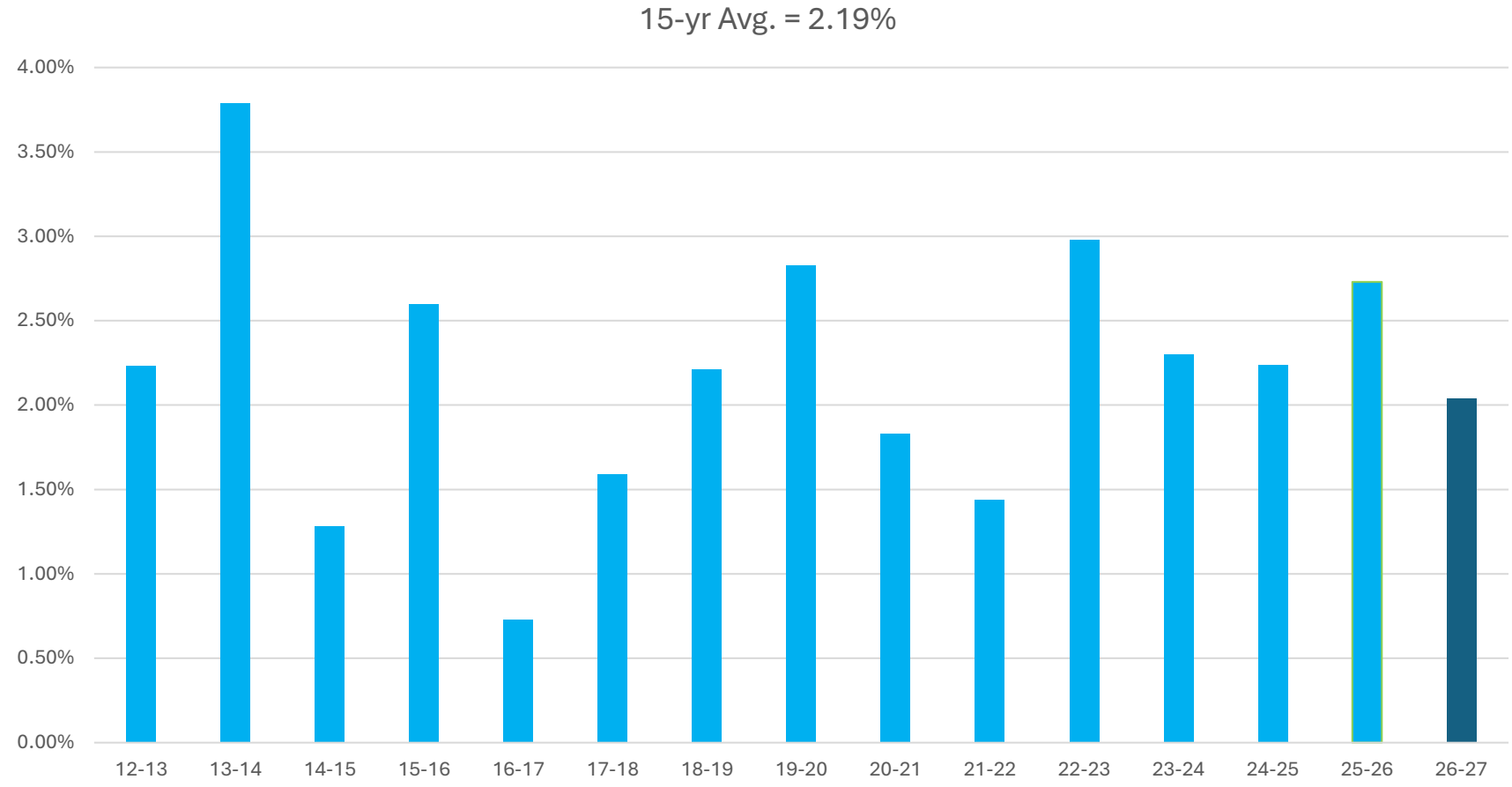
Pilots
Rentals
BOCES Refunds
Interest
Savings/Debt
Service

Tax Levy

- Tax Levy Cap is **2.04%**
- Inflation is the only major factor affecting the tax cap.
- **+ \$931,558**
- Estimated Tax Rate = **\$22.21**



West Irondequoit - Tax Cap History



Foundation Aid Increases

- 2025-26 = \$36,430,880
- 2025-26 = \$36,987,779 (+1.53%)
- Why?
 - The District is “on-formula” and the increase is tied to inflation and changes in student data.
 - The Gov’s budget included a 1% floor.
 - Last year’s approved budget included a 2% floor (+\$171,719?? – best case)
- **Both Foundation Aid and Tax Levy increase are below actual CPI (2.5%)**



Changes in UPK Funding



- **Per student amount increased to \$10,000 (was \$5,400)**
 - WICSD had received a mixture via an expanded grant (some was \$5,400 and some was \$10,000)
- There is no cap on the number of students.
- The two impediments impacting how many UPK students can be served
 - Funding/student was too low (improved in gov's budget)
 - Lack of space and associated building aid (still needs to be addressed)

26-27 Predicted Enrollment



Actual Enrollments						Projected Enrollments (December 2025)				
Grade	Actual* 2021-22**	Actual* 2022-23	Actual 2023-24	Actual* 2024-25	Actual* 2025-26	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
K	235	237	255	266	195	215	230	230	230	230
1	254	251	249	256	266	276	201	237	237	237
2	255	259	246	259	262	260	270	204	241	241
3	297	254	264	244	267	263	264	273	206	243
4	258	309	252	266	255	247	273	270	279	210
5	278	263	299	258	272	271	257	275	272	281
6	270	285	259	304	265	261	276	260	279	276
7	277	285	283	264	299	310	268	280	263	283
8	317	273	280	284	263	264	297	266	278	261
9	298	310	272	287	297	283	266	300	269	281
10	287	295	308	272	282	287	294	264	297	267
11	263	296	299	309	281	275	288	300	269	303
12	285	255	286	288	306	302	273	280	292	262
Total	3574	3572	3552	3557	3510	3514	3457	3439	3412	3375

*Actual=BEDS Day October

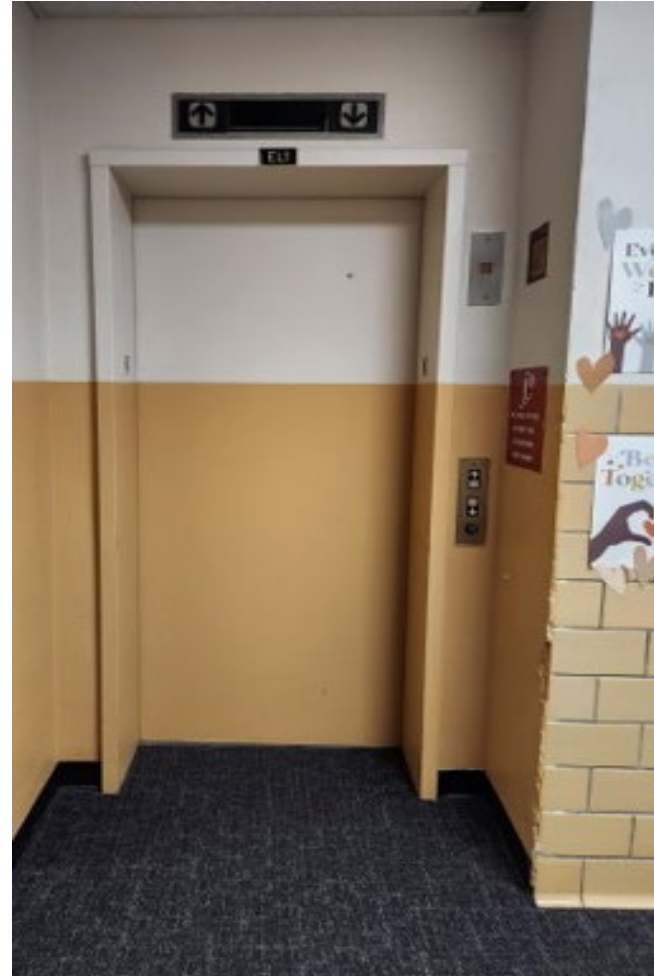
** COVID19 Pandemic

Total Personnel 2026-2027

Area	Increase/Decrease
Personnel tied to Enrollment	-1 Gen Ed Teacher -3 Lead Teachers
3 Assistant Principals	+3 FTE
Special Education	+1 FTE (Teaching Assist.) +2 FTE (Teachers)
Teacher Aide	+1 FTE
Community Schools Coordinator	+1
Physical Therapist	Reallocate from BOCES
Special Education Support Staff	+1 TOSA -2 Teacher Assistants

Capital Outlay Exclusion Project (\$100K)

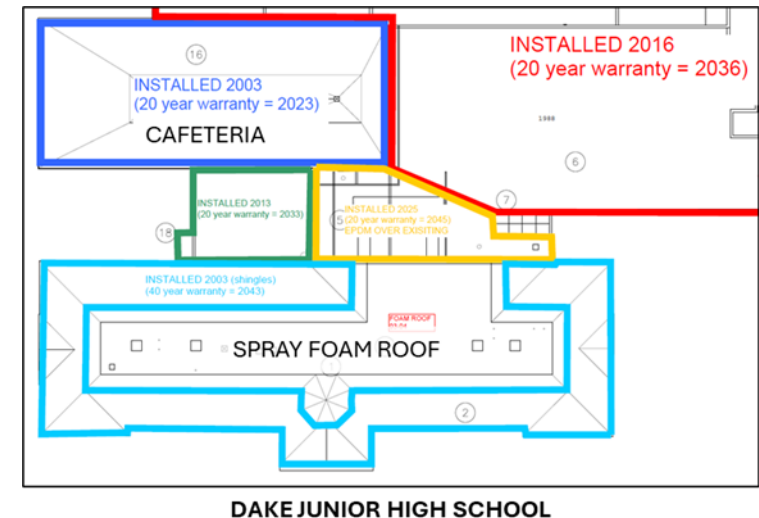
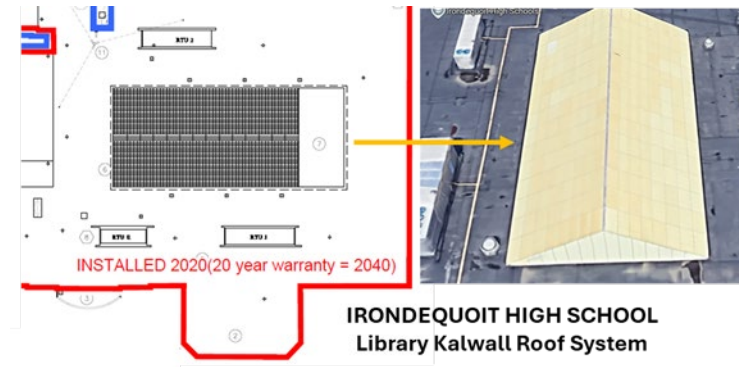
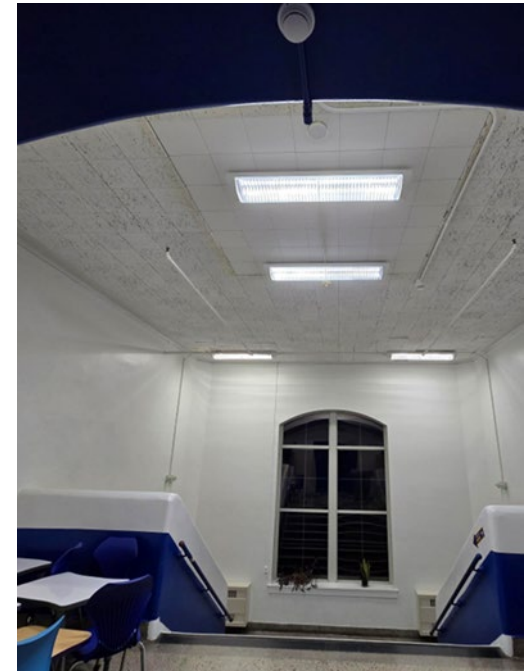
- Facilities Planning has focused on **renovating school elevators.**
- Will continue at **Irondequoit High School.**
- The project will be making mechanical and electrical/control system improvements.
- **Included within** the 2026-27 budget



Prop 1: Capital Improvement Project (CIP)

\$1,855,000

- Dake Roof Replacement
- IHS Library Roof Replacement
- Seneca Stairwell Ceiling Abatement and Replacement
- **No Tax Increase**



Prop 2: Energy Performance Contract (EPC)

- **Reduce energy and operating costs**, freeing up resources for classrooms and student programs
- **Improve comfort and air quality** for students and staff
- **Increase reliability**, reducing unexpected disruptions
- **Extend the life of our facilities** through modernized infrastructure

*Approval from voters to **access added state building aid funds of +10%.***

No local cost. *(Project is paid with energy savings and building aid.)*



EPC-Preliminary Financials

With current Aid (78.1%)*

- **Annual Positive Cash Flow = \$635,065**
- **Cumulative cash flow over 18 -year term = \$14,775,312**

With an additional 10% Aid and vote (88.1%)*

- **Annual Positive Cash Flow = \$806,803**
- **Cumulative cash flow over 18 - year term = \$17,351,393**

**This is based on RFP project submission of a \$19M project*

Board of Education Candidates

Candidate Bios



Name: Gary Adams
Address: 135 Glenmont Drive
Age: 46

E-mail: garyadams6278@gmail.com



Name: John T. Vay
Address: 25 Parr Circle
Age: 58

Email: johntvay@gmail.com



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means
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2026-27 Ballot Summary



Proposed 2026-27 Budget	\$105,572,417
Budget Increase	4.93%
Tax Levy Increase	2.04%
Est. Tax Rate Increase	\$0.44/ \$1000 assessed value
Maintenance Capital Project	Dake, IHS, Seneca
	\$1,855,000
Energy Performance Contract	Additional 10% in NYS Aid
Board of Education Election	2 candidates for 2 seats (1 Incumbent)

DISTRICT VOTE

May 19 | St. Paul Blvd. FD

**Learn more about the proposed 2026-27 Budget,
two Propositions and Board of Education
election candidates.**

westirondequoit.org



ALL*means***ALL**

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Comments Questions