



WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT

**2022-2023 BUDGET PROPOSAL
FOR
PEAK PERFORMANCE**

FOCUSED ON LEARNING AND ACHIEVEMENT

CREATING AN ENVIRONMENT OF COLLEGIALITY, COOPERATION AND TRUST

MANAGING TRANSITIONS TO THE FUTURE

WEST IRONDEQUOIT CSD - NEW YORK STATE REPORT CARD [2020 - 21]

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.

Due to COVID-19 and changes to New York State testing, accountability, and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year. For informational purposes, accountability graduation rates and chronic absenteeism data are reported. August 2020, January 2021, and some June 2021 Regents examinations were canceled. For more information, please see the NYSED Waiver Memorandum and NYS Board of Regents Announcement.

2021-22 ACCOUNTABILITY STATUS

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

GOOD STANDING

SECTION 1003 SCHOOL IMPROVEMENT FUNDS (2020-21)

The link below provides a list of all Local Education Agencies and public schools that received section 1003 school improvement funds, including the amount of funds each school received and the types of strategies implemented in each school with such funds.

[Section 1003 School Improvement Funds Data \(58.87 kilobytes\)](#)

For information on the use of Title I School Improvement funds, see:

- [2020-21 Title I SIG 1003 Basic Planning](#)
- [2020-21 Title I School Improvement Grant 1003 Targeted Support Grant](#)
- [2020-21 Title I School Improvement Grant 1003 ENHANCED Comprehensive Support and Improvement \(CSI\) Support Grant](#)
- [2020-23 NYSIP-PLC Phase III](#)
- [SIG Cohort 6 and 7 Schools Funded with SIGA in 2020-21](#)

ELEMENTARY/MIDDLE STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing: Potential Target District
Multiracial	Good Standing
White	Good Standing
English Language Learners	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

ELEMENTARY/MIDDLE CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	2,253	155	6.9%
American Indian or Alaska Native	6	—	—
Asian or Native Hawaiian/Other Pacific Islander	62	8	12.9%
Black or African American	197	29	14.7%
Hispanic or Latino	302	30	9.9%
Multiracial	118	9	7.6%
White	1,568	79	5%
English Language Learners	91	19	20.9%
Students with Disabilities	276	34	12.3%
Economically Disadvantaged	804	109	13.6%

SECONDARY STATUSES BY SUBGROUP

Due to COVID-19 and changes to New York State accountability and federal reporting requirements, 2021-22 district and school accountability statuses are the same as those assigned for the 2020-21 school year.

Subgroup	Status
All Students	Good Standing
Asian or Native Hawaiian/Other Pacific Islander	Good Standing
Black or African American	Good Standing
Hispanic or Latino	Good Standing
Multiracial	Good Standing
White	Good Standing
Students with Disabilities	Good Standing
Economically Disadvantaged	Good Standing

SECONDARY GRADUATION RATE

Accountability graduation rate data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Cohort	Number In Cohort	Number Graduated	Grad Rate
All Students	4-Year	308	286	92.9%
	5-Year	316	304	96.2%
	6-Year	285	279	97.9%
American Indian or Alaska Native	4-Year	4	—	—
	5-Year	3	—	—
	6-Year	0	—	—
Asian or Native Hawaiian/Other Pacific Islander	4-Year	19	—	—
	5-Year	14	—	—
	6-Year	21	—	—
Black or African American	4-Year	38	35	92.1%
	5-Year	39	37	94.9%
	6-Year	59*	53	89.8%
Hispanic or Latino	4-Year	40	35	87.5%
	5-Year	39	35	89.7%
	6-Year	52*	47	90.4%
Multiracial	4-Year	19	—	—
	5-Year	12	—	—
	6-Year	9	—	—
White	4-Year	205	193	94.1%
	5-Year	221	215	97.3%
	6-Year	227	224	98.7%
English Language Learners	4-Year	7	—	—
	5-Year	5	—	—
	6-Year	7	—	—
Students with Disabilities	4-Year	44	37	84.1%
	5-Year	39	32	82.1%
	6-Year	58*	51	87.9%
Economically Disadvantaged	4-Year	116	98	84.5%
	5-Year	115	106	92.2%
	6-Year	81	76	93.8%

*Not enough students were in this subgroup in the current reporting year, so data for the current and the previous reporting year were combined.

SECONDARY CHRONIC ABSENTEEISM

Accountability chronic absenteeism data are provided for informational purposes only in 2020-21 and are not used to make district or school accountability status determinations for the 2021-22 school year.

Subgroup	Students Enrolled	Students Chronically Absent	Chronic Absenteeism Rate
All Students	1,155	466	40.3%
American Indian or Alaska Native	3	–	–
Asian or Native Hawaiian/Other Pacific Islander	43	18	41.9%
Black or African American	140	83	59.3%
Hispanic or Latino	140	80	57.1%
Multiracial	46	29	63%
White	783	253	32.3%
English Language Learners	45	26	57.8%
Students with Disabilities	170	86	50.6%
Economically Disadvantaged	440	227	51.6%

NATIONAL ASSESSMENT OF EDUCATION PROGRESS (NAEP) RESULTS (2018-19)

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	34%	31%	26%	8%	24%	40%	29%	8%
Students with Disabilities	73%	18%	7%	1%	61%	30%	7%	2%
American Indian or Alaska Native	.	.	.	.	.	.	.	.
Asian	21%	27%	34%	17%	8%	23%	43%	26%
Native Hawaiian/Other Pacific Islander	.	.	.	.	.	.	.	.
Black or African American	53%	31%	14%	2%	43%	40%	16%	1%
Hispanic or Latino	45%	32%	19%	4%	33%	45%	19%	2%
White	24%	32%	33%	11%	14%	39%	38%	9%
Multiracial	24%	23%	35%	18%	15%	42%	31%	12%
English Language Learners	78%	17%	4%	*	51%	40%	8%	1%
Economically Disadvantaged	49%	31%	17%	3%	33%	43%	21%	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%	4%	34%	32%	22%	11%
Students with Disabilities	58%	31%	10%	1%	72%	22%	5%	2%
American Indian or Alaska Native	*	*	*	*	*	*	*	*
Asian	21%	33%	36%	10%	15%	25%	29%	31%
Native Hawaiian/Other Pacific Islander	*	*	*	*	*	*	*	*
Black or African American	43%	38%	17%	1%	55%	30%	12%	3%
Hispanic or Latino	41%	38%	19%	2%	49%	35%	14%	3%
White	20%	39%	35%	6%	23%	33%	29%	15%
Multiracial	*	*	*	*	*	*	*	*
English Language Learners	83%	16%	1%	*	88%	10%	2%	*
Economically Disadvantaged	40%	38%	20%	2%	47%	32%	16%	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	89%	89%	84%	85%
Students with Disabilities	87%	87%	92%	95%
English Language Learners	89%	90%	88%	90%

NATIONAL NAEP GRADE 4

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	35%	31%	26%	9%	20%	40%	32%	9%
Students with Disabilities	70%	18%	9%	2%	51%	33%	14%	3%
American Indian or Alaska Native	50%	30%	17%	3%	32%	43%	22%	4%
Asian	18%	25%	35%	22%	7%	23%	41%	29%
Native Hawaiian/Other Pacific Islander	45%	31%	20%	4%	30%	40%	24%	5%
Black or African American	53%	30%	15%	3%	35%	45%	18%	2%
Hispanic or Latino	46%	31%	19%	4%	27%	45%	24%	3%
White	24%	31%	32%	12%	12%	36%	40%	12%
Multiracial	28%	32%	29%	11%	17%	40%	34%	10%
English Language Learners	65%	25%	8%	1%	41%	43%	15%	1%
Economically Disadvantaged	48%	31%	18%	3%	29%	45%	23%	3%

NATIONAL NAEP GRADE 8

SUBGROUP	READING				MATH			
	BELOW BASIC	BASIC	PROFICIENT	ADVANCED	BELOW BASIC	BASIC	PROFICIENT	ADVANCED
All Students	28%	39%	29%	4%	32%	35%	23%	10%
Students with Disabilities	64%	27%	8%	1%	68%	23%	7%	2%
American Indian or Alaska Native	40%	41%	19%	1%	48%	37%	13%	3%
Asian	13%	30%	43%	13%	12%	24%	31%	33%
Native Hawaiian/Other Pacific Islander	38%	38%	23%	2%	47%	34%	15%	4%
Black or African American	47%	39%	14%	1%	54%	33%	11%	2%
Hispanic or Latino	38%	40%	20%	1%	43%	37%	16%	3%
White	19%	39%	36%	5%	21%	36%	30%	13%
Multiracial	24%	40%	31%	5%	28%	36%	25%	11%
English Language Learners	73%	24%	3%	*	73%	22%	4%	1%
Economically Disadvantaged	40%	40%	18%	1%	46%	36%	15%	3%

*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	93%	93%	91%	92%
Students with Disabilities	89%	90%	90%	92%
English Language Learners	94%	95%	92%	93%

TOTAL COHORT GRADUATION RATE (2020-21)

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	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
All Students	297	282	95%	177	60%	105	35%	0	0%	0	0%	13	4%	0	0%	2	1%
Female	135	128	95%	99	73%	29	21%	0	0%	0	0%	6	4%	0	0%	1	1%
Male	162	154	95%	78	48%	76	47%	0	0%	0	0%	7	4%	0	0%	1	1%
American Indian or Alaska Native	1	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Asian or Native Hawaiian/Other Pacific Islander	9	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Black or African American	39	36	92%	22	56%	14	36%	0	0%	0	0%	3	8%	0	0%	0	0%
Hispanic or Latino	32	29	91%	11	34%	18	56%	0	0%	0	0%	2	6%	0	0%	1	3%
White	205	199	97%	129	63%	70	34%	0	0%	0	0%	5	2%	0	0%	1	0%
Multiracial	11	8	73%	7	64%	1	9%	0	0%	0	0%	3	27%	0	0%	0	0%
General Education Students	247	240	97%	170	69%	70	28%	0	0%	0	0%	6	2%	0	0%	1	0%
Students with Disabilities	50	42	84%	7	14%	35	70%	0	0%	0	0%	7	14%	0	0%	1	2%
English Language Learner	6	6	100%	1	17%	5	83%	0	0%	0	0%	0	0%	0	0%	0	0%
Non-English Language Learner	291	276	95%	176	60%	100	34%	0	0%	0	0%	13	4%	0	0%	2	1%
Economically Disadvantaged	106	94	89%	41	39%	53	50%	0	0%	0	0%	10	9%	0	0%	2	2%
Not Economically Disadvantaged	191	188	98%	136	71%	52	27%	0	0%	0	0%	3	2%	0	0%	0	0%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	297	282	95%	177	60%	105	35%	0	0%	0	0%	13	4%	0	0%	2	1%
Parent in Armed Forces	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%

Subgroup	Total	GRAD RATE		REGENTS WITH ADVANCED DESIGNATION		REGENTS DIPLOMA		LOCAL DIPLOMA		NON DIPLOMA CRED		STILL ENROLLED		GED TRANSFER		DROPOUT	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Parent Not in Armed Forces	297	282	95%	177	60%	105	35%	0	0%	0	0%	13	4%	0	0%	2	1%
Homeless	5	3	60%	0	0%	3	60%	0	0%	0	0%	1	20%	0	0%	1	20%
Not Homeless	292	279	96%	177	61%	102	35%	0	0%	0	0%	12	4%	0	0%	1	0%
In Foster Care	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Not in Foster Care	296	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

CIVIL RIGHTS DATA COLLECTION (CRDC) (2017-18)

Civil Right Data Collection (CRDC) data are reported to the United States Department of Education by districts and include data on measures of school quality, climate, and safety as well as enrollment in preschool programs and accelerated coursework to earn postsecondary credit. For more information, visit the CRDC homepage.

CRDC Data (22.42 megabytes)

CRDC Glossary and Guide

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: APRIL 25, 2022, 3:57 PM EST

**West Irondequoit Central School District
2022-23 Budget Proposal - Summary**

Revenue	2021-22	2022-23 (Est.)	\$ Change	% Change	% of Budget
Local Property Tax	41,273,363	42,503,672	1,230,309	2.98%	51.58%
Foundation Aid	19,633,855	24,359,067	4,725,212	24.07%	29.56%
Expense Driven Aid	7,484,206	6,452,367	(1,031,839)	-13.79%	7.83%
Building Aid	3,069,208	3,453,834	384,626	12.53%	4.19%
Sales Tax	3,600,000	3,700,000	100,000	2.78%	4.49%
Misc. Revenues	1,300,827	1,253,350	(47,477)	-3.65%	1.52%
Interfund Transfer	120,000	-	(120,000)	-100.00%	0.00%
Fund Balance	971,306	681,633	(289,673)	-29.82%	0.83%
Reserve: Unemployment	-	-	-		0.00%
Reserve: Worker's Comp	-	-	-		0.00%
Reserve: Retirement	-	-	-		0.00%
TOTAL	\$77,452,765	\$82,403,923	\$4,951,158	6.39%	100.0%

Expenses	2021-22	2022-23 (Proposed)	\$ Change	% Change	% of Budget
Central Services	\$2,756,669	\$2,917,336	\$160,667	5.83%	3.54%
Operations and Maintenance	\$7,419,916	\$8,115,394	\$695,478	9.37%	9.85%
Curriculum and Supervision	\$2,879,376	\$3,043,361	\$163,985	5.70%	3.69%
Instruction and Student Programs	\$37,319,797	\$39,728,376	\$2,408,579	6.45%	48.21%
Fuel and Contract Transportation	\$3,188,572	\$3,360,126	\$171,554	5.38%	4.08%
Debt Service (Mortgage)	\$2,971,733	\$2,842,200	-\$129,533	-4.36%	3.45%
Employee Benefits (Health, Retirement, FICA, Disability)	\$20,526,702	\$22,007,130	\$1,480,428	7.21%	26.71%
Interfund Transfers	\$390,000	\$390,000	\$0	0.00%	0.47%
TOTAL	\$77,452,765	\$82,403,923	\$4,951,158	6.39%	100.0%

**West Irondequoit School District
2022-23 Budget Proposal**

Proposed Tax Levy \$ 42,503,672

Projected Rate per \$1,000 Assessed Value \$29.22

Based on a \$100,000 Assessed Value Home

Monthly Increase - No STAR \$7.08

Annual Increase - No STAR \$85.00

STAR Savings

Basic \$775

Enhanced \$1,789

Tax Cap Form

West Irondequoit Central School District (260641900300)
Fiscal Year Ending: 06/30/2023

Summary

Tax Levy Limit, Before Adjustments and Exclusions

	Real Property Tax Levy FYE 2022	\$41,273,363
	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
	Tax Base Growth Factor	1.0029
	PILOTs Receivable FYE 2022	\$192,917
	Tort Exclusion Amount Claimed in FYE 2022	\$0
	Capital Tax Levy Exclusion FYE2022	\$0
	Allowable Levy Growth Factor	1.0200
	PILOTs Receivable FYE 2023	\$208,350
	Available Carryover from FYE 2022	\$295,330
	Tax Levy Limit Before Adjustments/Exclusions	\$42,504,672
	Exclusions	
	Tort Exclusion	\$0
	Capital Tax Levy Exclusion FYE2023	\$0
	Teachers' Retirement System Exclusion	\$0
	Employees' Retirement System Exclusion	\$0
	Total Exclusions	\$0
	Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$42,504,672
	Total Tax Cap Reserve Amount Used to Reduce FYE 2023 Levy	---
	FYE 2023 Proposed Levy, Net of Reserve	\$42,503,672
	Difference Between Tax Levy Limit and Proposed Levy	\$1,000
	Do you plan to override the Tax Cap for FYE 2023 ?	No

History

Date and Time	Status Changed To	User
03/04/2021 10:08:44 AM	Form was created (Form Status set to: Unsubmitted)	James Brennan



TOWN OF IRONDEQUOIT

"Where the land and waters meet." Est. 1839

August 2, 2021

RECEIVED
AUG 5 2021

BY:

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 2021-2022 budget to offset the loss of \$ 8,175,800 assessed value from the taxable portion of the assessment roll.

2021 "TAXABLE VALUE"

2. A.I. Armitage LLC	\$	195,000
3. I-SQARE LLC	\$	2,952,100
4. Tops Portfolio LLC	\$	2,128,200(2 parcels)
5. Morgan Depot Plaza LLC	\$	2,900,500
Total "IN LIEU OF A.V."	\$	8,175,800

Your 2021 taxable assessed value will be \$8,175,800 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.

Very truly yours,

Amy Jorstad
Assessor



TOWN OF IRONDEQUOIT

"Where the land and waters meet. " Est. 1839

August 2, 2021

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 2021 Roll:

Land Value 100%	\$ 354,000
Improvements 100%	\$ 1,452,900
Full Assessed Value	\$ 1,806,900
30% EXEMPT ON IMPROVEMENTS	\$ 435,870
Total 2021 "TAXABLE VALUE"	\$ 1,371,030

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



TOWN OF IRONDEQUOIT

"Where the land and waters meet. " Est. 1839

August 2, 2021

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 2021 Roll:

Land Value 100%	\$	168,600
Improvements 100%	\$	152,700
Full Assessed Value	\$	321,300
30% EXEMPT ON IMPROVEMENTS	\$	45,810
Total 2021 "TAXABLE VALUE"	\$	275,490

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



TOWN OF IRONDEQUOIT

"Where the land and waters meet. " Est. 1839

August 2, 2021

WEST IRONDEQUOIT

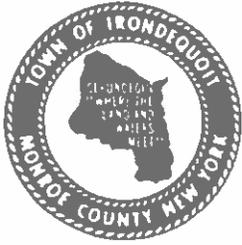
Project: Morgan Depot Plaza LLC
Exemption: COMIDA Start: 2015 End: 2024
User: Morgan Depot Plaza LLC
MAP ID: 091.07-2-15.7
Property Address: 999 East Ridge Rd.

Final Assessment for the 2021 Roll:

Land Value 100%	\$	1,120,500
Improvements 100%	\$	1,780,000
Full Assessed Value	\$	2,900,500
30% EXEMPT ON IMPROVEMENTS	\$	534,000
Total 2021 "TAXABLE VALUE"	\$	2,366,500

Billing Address: Morgan Depot Plaza LLC
550 Latona Road, Bldg. E Suite 501
Rochester, NY 14626

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



TOWN OF IRONDEQUOIT

"Where the land and waters meet. " Est. 1839

August 2, 2021

WEST IRONDEQUOIT

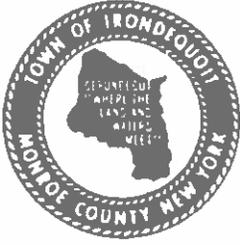
Project A.I. Armitage, LLC
Exemption: COMIDA Start: 2014 End: 2022
User: Electrical Manufacturing Warehouse
MAP ID: 047.73-1-12.11
Property Address; 723 Washington Ave.

Final Assessment for the 2021 Roll:

Land Value 100%	\$	41,000
Improvements 100%	\$	154,000
Full Assessed Value	\$	195,000
10% EXEMPT ON IMPROVEMENTS	\$	15,400
Total 2021 "TAXABLE VALUE"	\$	179,600

Billing Address A.I. Armitage LLC
 Attn: Craig Armitage
 317 Imperial Circle
 Rochester, NY 14617

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



TOWN OF IRONDEQUOIT

"Where the land and waters meet." Est. 1839

August 2, 2021

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

Dear Mr. Brennan,

The following properties have entered into a PILOT agreement from years 2014-2039:

076.15-6-11.1	633 Titus Ave	\$38,300
076.15-6-19.11	667 Titus Ave	\$67,500
076.15-6-21.1	401 Bakers Park	\$158,000
076.15-6-30.1	400 Bakers Park	\$1,218,700
076.15-6-34.1	12 Stranahan Park	\$31,800
076.15-6-39	81 Lorraine Dr	\$32,700
076.15-6-40	71 Lorraine Dr	\$45,000
076.15-6-41	61 Lorraine Dr	\$32,700
076.15-6-42	51 Lorraine Dr	\$33,200
076.15-6-56.11	775 Titus Ave	\$1,294,200

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

Year 8 payment amount due to West Irondequoit School District in lieu of taxes is \$ **73,010.08**.

Regards,

Amy Jorstad
Assessor

State Function	Description 3 Part Budget	2021-2022 Proposed Budget	2022-2023 Proposed Budget
Administration			
1010	Board Of Education	47,943.00	54,874.00
1040	District Clerk	7,866.00	8,000.00
1060	District Meeting	7,600.00	8,000.00
1240	Chief School Administrator	299,706.00	303,989.00
1310	Business Administration	634,428.00	628,173.00
1320	Auditing	40,518.00	42,782.00
1325	Treasurer	150.00	150.00
1330	Tax Collector	8,300.00	8,300.00
1420	Legal	130,826.00	131,377.00
1430	Personnel	290,925.00	309,930.00
1460	Records Management Officer	32,214.00	32,017.00
1480	Public Information and Services	133,849.00	144,816.00
1670	Central Printing & Mailing	83,460.00	83,460.00
1680	Central Data Processing	1,246,792.00	1,273,684.00
1910	Unallocated Insurance	215,129.00	230,260.00
1920	School Association Dues	4,500.00	4,500.00
1931	Property Loss	0.00	0.00
1950	Assessments on School Property	70,000.00	70,000.00
1981	BOCES Administrative Costs	668,167.00	676,436.00
1983	BOCES Capital Expenses	54,404.00	58,806.00
2010	Curriculum Devel and Suprvsn	547,947.00	679,951.00
2020	Supervision-Regular School	2,080,785.00	2,103,548.00
2060	Research, Planning & Evaluation	32,800.00	30,000.00
2070	Inservice Training-Instruction	217,844.00	229,862.00
9000	Employee Benefits	2,076,912.00	2,219,322.00
Total Administration		8,933,065.00	9,332,237.00
		11.5%	11.3%
Capital			
1620	Operation of Plant	4,349,005.00	4,788,248.00
1621	Maintenance of Plant	1,740,654.00	1,970,002.00
1964	Refund on Real Property Taxes	50,000.00	50,000.00
9000	Employee Benefits	1,646,381.00	1,821,869.00
9711	Serial Bonds-School Construction	2,971,733.00	2,842,200.00
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		10,857,773.00	11,572,319.00
		14.0%	14.0%
Program			
2110	Teaching-Regular School	18,522,748.00	19,127,903.00
2250	Prg For Sdnts w/Disabil-Med Elgble	9,706,118.00	11,369,917.00
2259	Prg for English Language Learners	416,962.00	430,964.00
2280	Occupational Education(Grades 9-12)	1,151,078.00	1,163,478.00
2330	Teaching-Special Schools	0.00	0.00
2610	School Library & AV	823,932.00	840,848.00
2630	Computer Assisted Instruction	2,162,234.00	2,119,645.00
2805	Attendance-Regular School	0.00	25,014.00
2810	Guidance-Regular School	1,300,699.00	1,323,517.00
2815	Health Svcs-Regular School	859,081.00	853,339.00
2820	Psychological Svcs-Reg Schl	369,031.00	334,030.00
2825	Social Work Svcs-Regular School	477,804.00	480,804.00
2850	Co-Curricular Activ-Reg Schl	251,572.00	313,802.00
2855	Interscholastic Athletics-Reg Schl	1,278,538.00	1,345,115.00
5510	District Transport Svcs-Med Elgble	170,438.00	180,902.00
5530	Transportation Supplies	165,000.00	175,000.00
5540	Contract Transportation	2,768,565.00	2,907,543.00
5550	Public Transportation	7,000.00	7,000.00
5581	Transportation from Boces	77,569.00	89,681.00
7310	Helmer Nature Center	60,144.00	154,926.00
9000	Employee Benefits	16,803,414.00	17,965,939.00
9901	Transfer to School Food Service Fund	160,000.00	160,000.00
9901	Transfer to Federal Fund	130,000.00	130,000.00
Total Program		57,661,927.00	61,499,367.00
		74.4%	74.6%
	TOTAL	77,452,765.00	82,403,923.00

School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2021-22 School Year	Budget Proposed for the 2022-23 School Year	Contingency Budget for the 2022-23 School Year *										
Total Budgeted Amount, Not Including Separate Propositions	\$ 77,452,765	\$ 82,403,923	\$ 81,273,614										
Increase/Decrease for the 2022-23 School Year		\$ 4,951,158	\$ 3,820,849										
Percentage Increase/Decrease in Proposed Budget		6.4%	4.9%										
Change in the Consumer Price Index		4.7%											
A. Proposed Levy to Support the Total Budgeted Amount	\$ 41,273,363	\$ 42,503,672											
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)	\$ 41,273,363	\$ 42,503,672	\$ 41,273,363										
F. Total Permissible Exclusions	\$ 0	\$ 0											
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$ 41,568,693	\$ 41,504,672											
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$ 41,273,363	\$ 41,503,672											
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **	\$ 295,330	\$ 1,000											
Administrative Component	\$ 8,933,065	\$ 9,332,237	\$ 9,192,905										
Program Component	\$ 57,661,927	\$ 61,499,367	\$ 60,581,167										
Capital Component	\$ 10,857,773	\$ 11,572,319	\$ 11,399,542										
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2022-23 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>Contingent budget will be developed utilizing a zero tax levy increase and elimination of any contingent expenses.</p>													
<p>** 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)</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center;">Description</th> <th style="text-align: center;">Amount</th> </tr> </thead> <tbody> <tr> <td>Acquisition of the former Pinegrove elementary building.</td> <td style="text-align: right;">\$ 1,100,000</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> <tr> <td></td> <td style="text-align: right;">\$</td> </tr> </tbody> </table>				Description	Amount	Acquisition of the former Pinegrove elementary building.	\$ 1,100,000		\$		\$		\$
Description	Amount												
Acquisition of the former Pinegrove elementary building.	\$ 1,100,000												
	\$												
	\$												
	\$												

	Under the Budget Proposed for the 2022-23 School Year
Estimated Basic STAR Exemption Savings ¹	\$ 775

The annual budget vote for the fiscal year 2022-23 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 17, 2022 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 9, 2022

2022-2023 Salary Threshold =
\$150,000

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 2022-2023.

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 2022-2023 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	204,960	60,579	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. ASST SUPERINTENDENT FOR FINANCE	180,826	57,571	5,000
3. ASST SUPERINTENDENT FOR HUMAN RESOURCES	152,654	53,789	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.			
36.			

Title	Salary	Employee Benefits	Other Remuneration
37.			
38.			

2022-23 Property Tax Report Card

280803 - West Irondequoit CSD
 Contact Person: James Brennan
 Telephone Number: (585) 336-2983

	Budgeted 2021-22 (A)	Proposed Budget 2022-23 (B)
Total Budgeted Amount, not including Separate Propositions	77,452,785	82,403,923
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	41,273,383	42,503,672
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable ²		
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		
E. Total Proposed School Year Tax Levy (A + B + C - D)	41,273,383	42,503,672
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ²	41,568,693	42,504,672
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	41,273,383	42,503,672
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²	295,330	1,000
Public School Enrollment	3,800	3,588
Consumer Price Index		4.76%

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 2022-23, include any carryover from 2021-22 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2021-22 (D)	Estimated 2022-23 (E)
Adjusted Restricted Fund Balance	13,661,562	13,661,562
Assigned Appropriated Fund Balance	971,306	681,633
Adjusted Unrestricted Fund Balance	3,096,110	3,296,157
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 *	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Intended Use of the Reserve in the 2022-23 School Year
Capital	Capital Reserve (General)	To pay the cost of any object or purpose for which bonds may be issued.	4,030,974	4,030,974	Save for future capital projects
Workers' Compensation	Workers' Compensation Reserve	To pay for Workers' Compensation and benefits.	420,613	420,613	Hold for future increases.
Unemployment Insurance	Unemployment Insurance Reserve	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	267,906	267,906	Pay for all unbudgeted unemployment claims made against the District.
Tax Contingent	Tax Contingent Reserve	To establish a reserve fund for tax contingent settlements	882,306	882,306	Fund unbudgeted tax settlements against the District.
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employees' Retirement System	8,059,761	8,059,761	Hold for future ERS/TRS Rate increases