



**WEST IRONDEQUOIT CENTRAL SCHOOL DISTRICT**

**2023-2024 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 [2021 - 22]

The New York State Report Card is an important part of the Board of Regents' effort to create educational equity and raise learning outcomes for all students. Knowledge gained from the report card about a school or district can be used to improve instruction and inform 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, New York State's ESSA plan is about creating a set of interlocking strategies to promote educational equity by providing support to districts and schools as they work to ensure that every student succeeds. New York State is committed to ensuring that all students succeed and thrive in school no matter who they are, where they live, where they go to school, or where they come from.

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

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

### NEW YORK STATE NAEP GRADE 4

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

## NEW YORK STATE NAEP GRADE 8

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

\*There are not sufficient data for this subgroup.

## NEW YORK STATE NAEP PARTICIPATION RATES

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

**NATIONAL NAEP GRADE 4**

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

**NATIONAL NAEP GRADE 8**

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

\*There are not sufficient data for this subgroup.

### NATIONAL NAEP PARTICIPATION RATES

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

### TOTAL COHORT GRADUATION RATE (2021-22)

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	294	274	93%	187	64%	87	30%	0	0%	0	0%	14	5%	1	0%	5	2%
Female	140	130	93%	95	68%	35	25%	0	0%	0	0%	7	5%	0	0%	3	2%
Male	154	144	94%	92	60%	52	34%	0	0%	0	0%	7	5%	1	1%	2	1%
Non-binary	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
General Education Students	252	243	96%	180	71%	63	25%	0	0%	0	0%	5	2%	0	0%	4	2%
Students with Disabilities	42	31	74%	7	17%	24	57%	0	0%	0	0%	9	21%	1	2%	1	2%
American Indian or Alaska Native	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Asian or Native Hawaiian/Other Pacific Islander	12	11	92%	7	58%	4	33%	0	0%	0	0%	0	0%	0	0%	1	8%
Black or African American	36	32	89%	18	50%	14	39%	0	0%	0	0%	4	11%	0	0%	0	0%
Hispanic or Latino	38	33	87%	18	47%	15	39%	0	0%	0	0%	4	11%	0	0%	1	3%
White	191	182	95%	136	71%	46	24%	0	0%	0	0%	5	3%	1	1%	3	2%
Multiracial	17	16	94%	8	47%	8	47%	0	0%	0	0%	1	6%	0	0%	0	0%
Economically Disadvantaged	113	97	86%	47	42%	50	44%	0	0%	0	0%	12	11%	0	0%	4	4%
Not Economically Disadvantaged	181	177	98%	140	77%	37	20%	0	0%	0	0%	2	1%	1	1%	1	1%
English Language Learner	9	8	89%	1	11%	7	78%	0	0%	0	0%	0	0%	0	0%	1	11%
Non-English Language Learner	285	266	93%	186	65%	80	28%	0	0%	0	0%	14	5%	1	0%	4	1%
In Foster Care	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	
		#	%	#	%	#	%	#	%	#	%	#	%	#	%	#	%
Not in Foster Care	294	274	93%	187	64%	87	30%	0	0%	0	0%	14	5%	1	0%	5	2%
Homeless	8	7	88%	2	25%	5	63%	0	0%	0	0%	0	0%	0	0%	1	13%
Not Homeless	286	267	93%	185	65%	82	29%	0	0%	0	0%	14	5%	1	0%	4	1%
Migrant	0	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
Not Migrant	294	274	93%	187	64%	87	30%	0	0%	0	0%	14	5%	1	0%	5	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	294	274	93%	187	64%	87	30%	0	0%	0	0%	14	5%	1	0%	5	2%

### 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

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**West Irondequoit Central School District  
2023-24 Budget Proposal - Summary**

<b>Revenue</b>	<b>2022-23</b>	<b>2023-24 (Est.)</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of Budget</b>
Local Property Tax	42,503,672	43,479,852	976,180	2.3%	49.0%
Foundation Aid	24,359,067	31,780,312	7,421,245	30.5%	35.8%
Expense Driven Aid	6,452,367	5,457,218	(995,149)	-15.4%	6.2%
Building Aid	3,453,834	2,471,442	(982,392)	-28.4%	2.8%
Sales Tax	3,700,000	3,800,000	100,000	2.7%	4.3%
Misc. Revenues	1,253,350	1,401,147	147,797	11.8%	1.6%
Interfund Transfer	-	-	-		0.0%
Fund Balance	681,633	300,000	(381,633)	-56.0%	0.3%
Reserve: Unemployment	-	-	-		0.0%
Reserve: Worker's Comp	-	-	-		0.0%
Reserve: Retirement	-	-	-		0.0%
<b>TOTAL</b>	<b>\$82,403,923</b>	<b>\$88,689,971</b>	<b>\$6,286,048</b>	<b>7.6%</b>	<b>100.0%</b>

<b>Expenses</b>	<b>2022-23</b>	<b>2023-24 (Proposed)</b>	<b>\$ Change</b>	<b>% Change</b>	<b>% of Budget</b>
Central Services	\$2,917,336	\$3,030,927	\$113,591	3.9%	3.4%
Operations and Maintenance	\$8,115,394	\$9,705,739	\$1,590,345	19.6%	10.9%
Curriculum and Supervision	\$3,043,361	\$3,293,352	\$249,991	8.2%	3.7%
Instruction and Student Programs	\$39,728,376	\$43,375,293	\$3,646,917	9.2%	48.9%
Fuel and Contract Transportation	\$3,360,126	\$4,054,346	\$694,220	20.7%	4.6%
Debt Service (Mortgage)	\$2,842,200	\$1,564,600	-\$1,277,600	-45.0%	1.8%
Employee Benefits (Health, Retirement, FICA, Disability)	\$22,007,130	\$22,555,714	\$548,584	2.5%	25.4%
Interfund Transfers	\$390,000	\$410,000	\$20,000	5.1%	0.5%
Funding of Capital Reserve		\$700,000			0.8%
<b>TOTAL</b>	<b>\$82,403,923</b>	<b>\$88,689,971</b>	<b>\$5,586,048</b>	<b>6.8%</b>	<b>100.0%</b>

**West Irondequoit School District  
2023-24 Budget Proposal**

**Proposed Tax Levy** \$ 43,479,852

**Estimated Rate per \$1,000 Assessed Value** \$24.81

**STAR Savings**

Basic \$771

Enhanced \$1,789

# Tax Cap Form

West Irondequoit Central School District (260641900300)

Fiscal Year Ending: 06/30/2024

## 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 2023	\$42,503,672
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
✓	Tax Base Growth Factor	1.0030
✓	PILOTs Receivable FYE 2023	\$208,350
✓	Tort Exclusion Amount Claimed in FYE 2023	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2024	\$216,472
✓	Available Carryover from FYE 2023	\$1,000
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$43,480,852</b>
	<b>Exclusions</b>	
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$0
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$0</b>
	<b>Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$43,480,852</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	---
✓	FYE 2024 Proposed Levy, Net of Reserve	\$43,479,852
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$1,000</b>
✓	Do you plan to override the Tax Cap for FYE 2024 ?	No

## History

Date and Time	Status Changed To	User
02/07/2023 3:04:51 PM	Form was submitted to OSC (Form Status set to: Submitted)	James Brennan
02/18/2022 4:46:00 PM	Form was created (Form Status set to: Unsubmitted)	James Brennan



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**IRONDEQUOIT** *New York*

July 15, 2022

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 2022-2023 budget to offset the loss of \$ 8,418,000 assessed value from the taxable portion of the assessment roll.

2022 TAXABLE VALUE

2. A.I. Armitage LLC	\$	195,000
3. I-SQUARE LLC	\$	3,194,300
4. Tops Portfolio LLC	\$	2,128,200 (2 parcels)
5. Morgan Depot Plaza LLC	\$	2,900,500
<b>Total "IN LIEU OF A.V."</b>	<b>\$</b>	<b>8,418,000</b>

Your 2022 taxable assessed value will be \$8,418,000 less than it would be if COMIDA were not involved. When you project this revenue from the district payments, it directly offsets the tax levy and maintains the same tax rate.

Kindly,

Amy Jorstad  
Assessor



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**IRONDEQUOIT** *New York*

July 15, 2022

WEST IRONDEQUOIT

Project: A.I. Armitage, LLC  
Exemption: COMIDA Start: 2013 End: 2022  
User: Electrical Manufacturing Warehouse  
MAP ID: 047.73-1-12.11  
Property Address: 723 Washington Ave.

Final Assessment for the 2022 Roll:

Land Value 100%	\$	41,000
Improvements 100%	\$	154,000
Full Assessed Value	\$	195,000
0% EXEMPT ON IMPROVEMENTS	\$	
<b>Total 2022 TAXABLE VALUE</b>	<b>\$</b>	<b>195,000</b>

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



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**IRONDEQUOIT** *New York*

July 15, 2022

WEST IRONDEQUOIT

Project: I-Square, LLC

Exemption: COMIDA Start: 2014 End: 2039

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

Map ID's, Property Addresses and Assessed Values:

076.15-6-11.1	633 Titus Ave	\$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	\$1,536,400

Final Assessment for the 2022 Roll:

Land Value 100%	\$944,800
Improvements 100%	\$2,249,500
Full Assessed Value	\$3,194,300

Year 9 payment amount due to West Irondequoit School District in lieu of taxes is \$ 74,835.33.

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



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**IRONDEQUOIT** *New York*

July 15, 2022

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 2022 Roll:

Land Value 100%	\$ 354,000
Improvements 100%	\$ 1,452,900
Full Assessed Value	\$ 1,806,900
20% EXEMPT ON IMPROVEMENTS	\$ 290,580
Total 2022 TAXABLE VALUE	\$ 1,516,320

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit



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**IRONDEQUOIT** *New York*

July 15, 2022

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 2022 Roll:

Land Value 100%	\$	168,600
Improvements 100%	\$	152,700
Full Assessed Value	\$	321,300
20% EXEMPT ON IMPROVEMENTS	\$	30,540
Total 2022 TAXABLE VALUE	\$	290,760

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit





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**IRONDEQUOIT** *New York*

July 15, 2022

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 2022 Roll:

Land Value 100%	\$	1,120,500
Improvements 100%	\$	1,780,000
Full Assessed Value	\$	2,900,500
20% EXEMPT ON IMPROVEMENTS	\$	356,000
<b>Total 2022 TAXABLE VALUE</b>	<b>\$</b>	<b>2,544,500</b>

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

Prepared by Amy Jorstad, Assessor, Town of Irondequoit

State Function	Description 3 Part Budget	2022-2023 Proposed Budget	2023-2024 Proposed Budget
<b>Administration</b>			
1010	Board Of Education	54,874.00	59,186.00
1040	District Clerk	8,000.00	8,611.00
1060	District Meeting	8,000.00	8,200.00
1240	Chief School Administrator	303,989.00	337,255.00
1310	Business Administration	628,173.00	604,331.00
1320	Auditing	42,782.00	43,000.00
1325	Treasurer	150.00	150.00
1330	Tax Collector	8,300.00	8,200.00
1420	Legal	131,377.00	142,048.00
1430	Personnel	309,930.00	336,704.00
1460	Records Management Officer	32,017.00	32,317.00
1480	Public Information and Services	144,816.00	154,537.00
1670	Central Printing & Mailing	83,460.00	74,950.00
1680	Central Data Processing	1,273,684.00	1,540,539.00
1910	Unallocated Insurance	230,260.00	246,500.00
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	676,436.00	680,140.00
1983	BOCES Capital Expenses	58,806.00	64,177.00
2010	Curriculum Devel and Suprvsn	679,951.00	663,365.00
2020	Supervision-Regular School	2,103,548.00	2,257,695.00
2060	Research, Planning & Evaluation	30,000.00	32,500.00
2070	Inservice Training-Instruction	229,862.00	339,792.00
9000	Employee Benefits	2,219,322.00	2,878,255.00
<b>Total Administration</b>		<b>9,332,237.00</b>	<b>10,586,952.00</b>
		<b>11.3%</b>	<b>11.9%</b>
<b>Capital</b>			
1620	Operation of Plant	4,788,248.00	5,817,225.00
1621	Maintenance of Plant	1,970,002.00	2,273,025.00
1964	Refund on Real Property Taxes	50,000.00	50,000.00
9000	Employee Benefits	1,821,869.00	1,883,583.00
9711	Serial Bonds-School Construction	2,842,200.00	1,564,600.00
9730	Bond Anticipation Notes	0.00	0.00
9785	Install Purch Debt-State Aided Hardware	0.00	0.00
9950	Transfer to Capital Fund	100,000.00	100,000.00
9951	Funding Capital Reserve	0.00	700,000.00
<b>Total Capital</b>		<b>11,572,319.00</b>	<b>12,388,433.00</b>
		<b>14.0%</b>	<b>14.0%</b>
<b>Program</b>			
2110	Teaching-Regular School	19,127,903.00	20,768,016.00
2250	Prg For Sdnts w/Disabil-Med Elgble	11,369,917.00	12,156,662.00
2259	Prg for English Language Learners	430,964.00	395,681.00
2280	Occupational Education(Grades 9-12)	1,163,478.00	1,235,884.00
2330	Teaching-Special Schools	0.00	0.00
2610	School Library & AV	840,848.00	910,273.00
2630	Computer Assisted Instruction	2,119,645.00	2,483,878.00
2805	Attendance-Regular School	25,014.00	37,672.00
2810	Guidance-Regular School	1,323,517.00	1,764,542.00
2815	Health Svcs-Regular School	853,339.00	921,720.00
2820	Psychological Svcs-Reg Schl	334,030.00	367,929.00
2825	Social Work Svcs-Regular School	480,804.00	514,777.00
2850	Co-Curricular Activ-Reg Schl	313,802.00	352,342.00
2855	Interscholastic Athletics-Reg Schl	1,345,115.00	1,465,916.00
5510	District Transport Svcs-Med Elgble	180,902.00	198,000.00
5530	Transportation Supplies	175,000.00	175,000.00
5540	Contract Transportation	2,907,543.00	3,476,092.00
5550	Public Transportation	7,000.00	85,000.00
5581	Transportation from Boces	89,681.00	120,254.00
7310	Helmer Nature Center	154,926.00	181,071.00
9000	Employee Benefits	17,965,939.00	17,793,877.00
9901	Transfer to School Food Service Fund	160,000.00	160,000.00
9901	Transfer to Federal Fund	130,000.00	150,000.00
<b>Total Program</b>		<b>61,499,367.00</b>	<b>65,714,586.00</b>
		<b>74.6%</b>	<b>74.1%</b>
<b>TOTAL</b>		<b>82,403,923.00</b>	<b>88,689,971.00</b>

## School District Budget Notice

Overall Budget Proposal	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year *
Total Budgeted Amount, Not Including Separate Propositions	\$ 82,403,823	\$ 88,689,971	\$ 87,713,791
Increase/Decrease for the 2023-24 School Year		\$ 6,286,148	\$ 5,309,968
Percentage Increase/Decrease in Proposed Budget		7.6 %	6.4%
Change in the Consumer Price Index		8.0%	
<b>A. Proposed Levy to Support the Total Budgeted Amount</b>	<b>\$ 42,503,672</b>	<b>\$ 43,479,852</b>	
<b>B. Levy to Support Library Debt, if Applicable</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>C. Levy for Non-Excludable Propositions, if Applicable **</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	<b>\$ 42,503,672</b>	<b>\$ 43,479,852</b>	<b>\$ 42,503,672</b>
<b>F. Total Permissible Exclusions</b>	<b>\$ 0</b>	<b>\$ 0</b>	
<b>G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions</b>	<b>\$ 42,504,672</b>	<b>\$ 43,480,852</b>	
<b>H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)</b>	<b>\$ 42,503,672</b>	<b>\$ 43,479,852</b>	
<b>I. Difference: G - H (Negative Value Requires 60.0% Voter Approval - See Note Below Regarding Separate Propositions) **</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	
<b>Administrative Component</b>	<b>\$ 9,332,237</b>	<b>\$ 10,586,952</b>	<b>\$ 9,933,579</b>
<b>Program Component</b>	<b>\$ 61,499,367</b>	<b>\$ 65,714,586</b>	<b>\$ 65,528,134</b>
<b>Capital Component</b>	<b>\$ 11,572,319</b>	<b>\$ 12,388,433</b>	<b>\$ 12,252,078</b>
<p>* Provide a statement of assumptions made in projecting a contingency budget for the 2023-24 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law.</p> <p>A contingency budget would be one developed with zero levy increase from the prior year, the administrative component being an equal percentage as the prior year and elimination of all equipment not required for health and safety needs.</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>			
		Description	Amount
		2023 Capital Improvement Project	\$ 19,075,000
			\$
			\$
			\$

	Under the Budget Proposed for the 2023-24 School Year
Estimated Basic STAR Exemption Savings <sup>1</sup>	\$ 771

The annual budget vote for the fiscal year 2023-24 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 16, 2023 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 8, 2023

2023-2024 Salary Threshold =  
\$162,000

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 2023-2024.

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 2023-2024 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	215,280	64,106	6,000

Please list the district or districts with which you will be sharing a superintendent (if applicable):

Associate, Assistant and Deputy Superintendents  
(Example Titles: Associate Superintendent for Instruction, Deputy Superintendent, Assistant Superintendent for Business, etc.)

2.	ASSISTANT SUPERINTENDENT FOR FINANCE	188,059	60,831	5,000
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2023-24 Property Tax Report Card

200003 - West Irondequoit CBD  
Contact Person: James Brennan  
Telephone Number: (585) 338-2393

	Budgeted 2022-23 (A)	Proposed Budget 2023-24 (B)
Total Budgeted Amount, not including Separate Propositions	62,403,620	60,669,971
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	42,500,672	43,479,652
B. Tax Levy to Support Library Debt, if Applicable		
C. Tax Levy for Non-Excludable Propositions, if Applicable <sup>2</sup>		
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)	42,500,672	43,479,652
F. Permissible Exclusions to the School Tax Levy Limit		
G. School Tax Levy Limit - Excluding Levy for Permissible Exclusions <sup>3</sup>	42,500,672	43,480,652
H. Total Proposed School Year Tax Levy (Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B + F + D))	42,500,672	43,479,652
I. Difference: (G - H) (negative value requires 80.0% voter approval) <sup>2</sup>	1,000	1,000
Public School Enrollment	3,572	3,597
Consumer Price Index	4.70%	6.00%

<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 2023-24, include any carryover from 2022-23 and exclude any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	Estimated 2023-24 (E)
Adjusted Restricted Fund Balance	15,209,988	7,990,988
Assigned Appropriated Fund Balance	681,633	300,000
Adjusted Unrestricted Fund Balance	3,296,157	3,547,596
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 *	6/30/23 Estimated Ending Balance	3/31/23 Actual Balance	Intended Use of the Reserve by the 2023-24 School Year
Capital	2016 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	4,032,989	4,032,989	0-2023 Capital Project Proposition
Capital	2022 Capital Reserve	To pay the cost of any object or purpose for which bonds may be issued.	4,608,683	4,608,683	1,341,652 2023 Capital Project Proposition
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	348,857	348,857	Hold for future claims
Unemployment Insurance	Unemployment	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	71,996	71,996	Pay for all unbudgeted unemployment claims made against the District.
Tax Certificates	Tax Cert	To establish a reserve fund for tax certificate settlements	478,733	478,733	Fund unbudgeted tax settlements against the District.
Retirement Contribution	Retirement Contribution Reserve	To fund employer retirement contributions to the State and Local Employee's Retirement System	5,748,721	5,748,721	Hold for future ERISA/TRS Rate Increases