

Property Tax Report Card
142801 - WEST SENECA CSD

2024-2025 - Page 1
Official - as of 03/31/2025 12:11
PM

****Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.****

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:

<http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>.

Please also submit an electronic version (PDF or Word) of your school district's 2025-26 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS)."

Form Due - April 28, 2025

Form Preparer Name:

W THIEL

Preparer's Telephone Number:

716-677-3121

| Shaded Fields Will Calculate | Budgeted 2024-25 (A) | Proposed Budget 2025-26 (B) | Percent Change (C) |
|--|-------------------------------------|--|-----------------------------------|
| Total Budgeted Amount, not including Separate Propositions | 156,020,575 | 162,495,482 | 4.15 % |
| A. Proposed Tax Levy to Support the Total Budgeted Amount ¹ | 69,966,619 | 71,889,614 | |
| 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) | 69,966,619 | 71,889,614 | 2.75 % |
| F. Permissible Exclusions to the School Tax Levy Limit | 2,505,569 | 2,654,271 | |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | 67,461,050 | 69,235,343 | |
| H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D) | 67,461,050 | 69,235,343 | |
| I. Difference: (G-H);(negative value requires 60.0% voter approval) ² | 0 | 0 | |
| Public School Enrollment | 5,821 | 5,772 | -0.84 % |
| Consumer Price Index | | | 2.95 % |

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 2025-26, includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for

excess tax levy, including interest.

| | Actual 2024-25 (D) | Estimated 2025-26 (E) |
|--|-----------------------|--------------------------|
| Adjusted Restricted Fund Balance | 22,241,892 | 18,869,347 |
| Assigned Appropriated Fund Balance | 6,389,121 | 5,560,529 |
| Adjusted Unrestricted Fund Balance | 6,240,823 | 6,499,819 |
| 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 * | 3/31/25 Actual Balance | 6/30/25 Estimated Ending Balance | Intended Use of the Reserve in the 2025-26 School Year (Limit 200 Characters)** |
|--------------|--------------|--------------------------|---------------------------|-------------------------------------|--|
|--------------|--------------|--------------------------|---------------------------|-------------------------------------|--|

Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.

| | | | | | |
|------------------------------------|--------------------------------|---|-----------|-----------|--|
| Capital | 2021 CAPITAL RESERVE | For the cost of any object or purpose for which bonds may be issued. | 4,158,812 | 4,158,812 | 2100000 subject to vote |
| Capital | 2021 BUS RESERVE | For the cost of any object or purpose for which bonds may be issued. | 2,077,746 | 1,318,855 | 1116439 subject to vote |
| Repair | | For the cost of repairs to capital improvements or equipment. | | | |
| Workers Compensation | WORKERS COMPENSATION RESERVE | For self-insured Workers Compensation and benefits. | 4,711,573 | 4,211,573 | 1000000 support workers compensation payouts |
| Unemployment Insurance | UNEMPLOYMENT INSURANCE RESERVE | For reimbursement to the State Unemployment Insurance Fund. | 449,376 | 320,722 | 200000 support unemployment claims |
| Reserve for Tax Reduction | | For the gradual use of the proceeds of the sale of school district real property. | | | |
| Mandatory Reserve for Debt Service | DEBT SERVICE | For proceeds from the sale of district capital assets or improvement, restricted to debt service. | 2,624 | 2,624 | 0 |
| Insurance | | For liability, casualty, and other types of uninsured losses. | | | |

| | | | | | |
|------------------------------------|-----------------------------|---|----------------------|----------------------|----------------------------------|
| Property Loss + (add) | | To cover property loss. | <input type="text"/> | <input type="text"/> | |
| Liability | | To cover incurred liability claims. | <input type="text"/> | <input type="text"/> | |
| Tax Certiorari | TAX CERTIORARI | For tax certiorari settlements. | 490,316 | 490,316 | 0 |
| Reserve for Insurance Recoveries | | For unexpended proceeds of insurance recoveries at fiscal year end. | <input type="text"/> | <input type="text"/> | |
| Employee Benefit Accrued Liability | EMPLOYEE BENEFIT RESERVE | For accrued 'employee benefits' due to employees upon termination of service. | 3,880,756 | 2,895,756 | 1400000 support retiree payments |
| Retirement Contribution | EMPLOYEE RETIREMENT RESERVE | For employer retirement contributions to the State and Local Employees' Retirement System. | 2,149,987 | 1,649,987 | 600000 support ERS payments |
| Reserve for Uncollected Taxes | | For unpaid taxes due certain city school districts not reimbursed by their city/county until the following fiscal year. | <input type="text"/> | <input type="text"/> | |
| Single Other Reserve | TEACHER RETIREMENT RESERVE | Reserve for TRS payments | 4,320,702 | 3,820,702 | 1360529 support TRS payments |

*** NYSED Reserve Guidance:**

http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: <http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds>

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2025-26. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**