

### 2018-19 Property Tax Report Card

<b>142801 - WEST SENECA CENTRAL SCHOOL DISTRICT</b>		
Contact Person:	Janice Lewandowski	Budgeted 2017-18 (A)
Telephone Number:	(716) 677-3113	
		Proposed Budget 2018-19 (B)
Total Budgeted Amount, not including Separate Propositions	116,804,058	120,816,624
A. Proposed Tax Levy to Support the Total Budgeted Amount <sup>1</sup>	59,879,144	61,495,793
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)	59,879,144	61,495,793
F. Permissible Exclusions to the School Tax Levy Limit	1,894,408	1,833,805
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions <sup>3</sup>	57,984,736	59,661,988
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	57,984,736	59,661,988
I. Difference: (G - H); (negative value requires 60.0% voter approval) <sup>2</sup>		
Public School Enrollment	6,338	6,282
Consumer Price Index		2.13%

<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 2018-19, includes any carryover from 2017-18 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2017-18 (D)	Estimated 2018-19 (E)
Adjusted Restricted Fund Balance	10,231,674	11,504,525
Assigned Appropriated Fund Balance	108,650	1,839,769
Adjusted Unrestricted Fund Balance	4,672,162	4,832,665
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 *	3/31/18 Actual Balance	6/30/18 Estimated Ending Balance	Intended Use of the Reserve in the 2018-2019 School Year
Capital	Bus Purchase	To pay the cost of any object or purpose for which bonds may be issued.	3,389,564	3,396,540	1,025,000
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	3,931,317	4,407,551	725,000
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	848,250	848,250	50,000
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	558,841	588,177	0
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	941,401	2,264,007	600,000