

2019-20 Property Tax Report Card

142801 - WEST SENECA CENTRAL SCHOOL DISTRICT		
Contact Person:	Janice Lewandowski	
Telephone Number:	(716) 677-3113	
	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)
Total Budgeted Amount, not Including Separate Propositions	120,816,624	125,626,939
A. Proposed Tax Levy to Support the Total Budgeted Amount ¹	61,495,793	62,857,197
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)	61,495,793	62,857,197
F. Permissible Exclusions to the School Tax Levy Limit	1,833,805	1,854,850
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³	59,661,988	61,002,347
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	59,661,988	61,002,347
I. Difference: (G - H); (negative value requires 60.0% voter approval) ²		
Public School Enrollment	6,282	6,297
Consumer Price Index		2.44%

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 2019-20, includes any carryover from 2018-19 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	14,171,553	13,836,089
Assigned Appropriated Fund Balance	1,816,326	1,930,568
Adjusted Unrestricted Fund Balance	4,832,685	5,025,078
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	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Intended Use of the Reserve in the 2019-2020 School Year
Capital	Bus Purchase	To pay the cost of any object or purpose for which bonds may be issued.	2,407,048	2,420,976	Purchase of 6 buses totaling \$635,568, subject to voter approval
Workers' Compensation	Workers' Compensation	To pay for Workers Compensation and benefits.	5,579,807	5,547,808	To fund Workers' Compensation costs up to a maximum of \$850,000
Unemployment Insurance	Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	848,250	848,250	To fund unemployment insurance costs up to a maximum of \$45,000
Tax Certiorari	Tax Certiorari	To establish a reserve fund for tax certiorari settlements	593,224	691,657	Do not anticipate usage in 2019-20
Employee Benefit Accrued Liability	Employee Benefit Accrued Liability	For the payment of accrued 'employee benefits' due to employees upon termination of service.	3,843,598	3,987,398	To fund employee benefit costs up to a maximum of \$400,000
Retirement Contribution	Employee Retirement	To fund employer retirement contributions to the State and Local Employees' Retirement System	0	340,000	Do not anticipate usage in 2019-20