




Our Schools

Published by the Board of Education for the Information of the Citizens of West Seneca Central School District
Annual Report & Budget Notice 2024-2025

2024-2025 Budget Overview

(Presented in NYS required format)

	Proposed Budget 2024-25	Adopted Budget 2023-24	Adopted Budget 2022-23
General Support	\$16,607,830	\$16,549,047	\$14,892,419
Program	\$119,323,905	\$112,327,502	\$106,065,919
Capital	\$20,088,840	\$18,939,903	\$17,717,666
Total Budget	\$156,020,575	\$147,816,452	\$138,676,004

Proposed Budget Summary 2024-25	Proposed Budget 2024-25	Budget 2023-24	Budget Change	Percent Change
Plant Operations	\$8,606,390	\$8,933,039	(\$326,649)	-3.66%
General Services	\$6,189,497	\$6,706,284	(\$516,787)	-7.71%
Instructional Administration	\$6,757,913	\$6,403,961	\$353,952	5.53%
Instruction	\$51,534,336	\$50,507,936	\$1,026,400	2.03%
Special Education Instruction	\$24,109,770	\$21,844,621	\$2,265,149	10.37%
Pupil Personnel Services	\$5,390,933	\$4,957,099	\$433,834	8.75%
Co-Curricular & Athletics	\$2,235,363	\$2,094,567	\$140,796	6.72%
Transportation	\$8,126,063	\$6,786,640	\$1,339,423	19.74%
Employee Benefits	\$34,663,120	\$32,751,461	\$1,911,659	5.84%
Debt Service & Transfers	\$8,407,190	\$6,830,844	\$1,576,346	23.08%
Total	\$156,020,575	\$147,816,452	\$8,204,123	5.55%

2024-2025 Annual Election & Budget Vote



Tuesday, May 21, 2024
7:00 AM - 9:00 PM



East Senior High School Gym
4760 Seneca Street
West Seneca, NY 14224

Superintendent & Board of Education Message

The West Seneca Central School District continues its commitment to providing the School-Community with the necessary information to make an informed decision on Tuesday, May 21, 2024. Once again, the proposed budget balances the needs of both the taxpayers of the West Seneca School-Community and our children through the maintenance of a quality educational program and at the same time, demonstrates current and future fiscal responsibility.

The proposed 2024-2025 school budget includes an increase in spending of 5.55% from last year's school budget, for a total budget of \$156,020,575, resulting in a 1.95% tax levy increase, which is within the mandated tax levy cap.

This fiscal plan continues to uphold the goals of the Board of Education and maintains the current elementary class sizes on the average of 19 to 24; continues to support our achievement and graduation rate goals; continues the implementation of the regular instructional program; maintains current transportation services; maintains current student support programs, specifically providing literacy and numeracy support, mandated Academic Intervention Services and counseling services. Furthermore, it maintains the current interscholastic athletic and current co-curricular programs; the availability of the facilities for community use and appropriates well-planned reserves to address potential future reductions in Federal and State Aid, while still considering the District's fiscal future.

Three key pieces of the budget development process, which were late developments and overall challenges to our fiscal plan, were the increases in the expenditures for our Special Education Out of District placements, our non-district Transportation contract and Employee Benefits in Health Care. These increases totaled \$1,850,019, which increased our budget gap and required the District to utilize more of its reserves totaling \$6,389,121 and reduce expenditures by \$5,659,632 in the areas of equipment, consultant and contractual services, supplies and materials, travel and the right-sizing of staffing across all areas in relation to ongoing enrollment decline.

If the budget vote is unsuccessful on May 21st, the Board of Education will be forced to implement a contingency budget, which would force a reduction of \$1,335,437 and thus require decreases in a number of areas, including additional staffing, equipment and our \$100,000 Capital Outlay plan, which will upgrade the West Elementary Auxiliary Gymnasium. It would also require the elimination of any facility use by the public without full reimbursement of expenses.

From the information provided to you throughout our process, which can be accessed on our website at www.wscschools.org, we hope you can make an informed decision on May 21st.

Jeffrey R. Rabey, Ph.D.
Interim Superintendent

Elizabeth Gates
President, Board of Education

Proposition #1: School District Budget

Shall the following resolution be adopted?

YES

NO

RESOLVED, that the budget for the West Seneca Central School District, Erie County, New York (the "District") for the fiscal year commencing July 1 2024 and ending June 30, 2025, as presented by the Board of Education of the District, in the proposed amount of \$156,020,575, is hereby approved and adopted, and the funds required therefore are hereby appropriated, and the necessary real property taxes required shall be raised by a tax on the taxable property in the District to be levied and collected as required by law



General Support

Includes non-instructional appropriations for services, materials, and equipment needed to support the district's instructional program.

	Proposed Budget 2024-25	Adopted Budget 2023-24	Adopted Budget 2022-23
Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops	\$158,910	\$161,786	\$158,957
Superintendent's Office Superintendent, secretary, conferences, dues	\$323,887	\$285,447	\$277,516
Financial & Business Management Treasurer, business official, clerical staff, auditors, tax collection	\$1,463,578	\$1,477,768	\$1,366,047
Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract	\$3,831,872	\$4,370,033	\$3,730,338
Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development	\$6,757,913	\$6,403,961	\$5,935,549
Employee Benefits Including pension obligation, health insurance, worker's compensation insurance, unemployment insurance and social security	\$4,071,670	\$3,850,052	\$3,424,012
Total General Support	\$16,607,830	\$16,549,047	\$14,892,419

Capital

Includes operation and maintenance of facilities and related debt service.

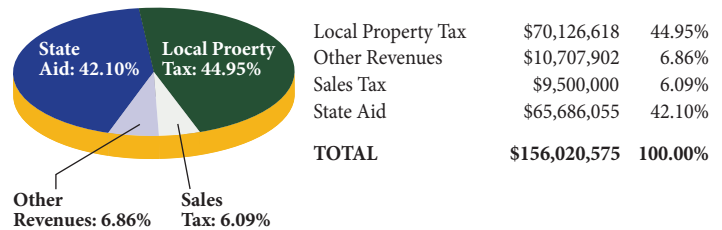
	Proposed Budget 2024-25	Adopted Budget 2023-24	Adopted Budget 2022-23
Plant Operations Supt. buildings and grounds, staff, plant operation/maintenance	\$8,606,390	\$8,933,039	\$8,526,287
Debt Services Principal and interest on serial bonds and tax anticipation notes	\$8,017,190	\$6,440,844	\$5,979,918
Employee Benefits	\$3,165,260	\$3,266,020	\$2,911,461
Refund on Taxes Resulting from court settlements	\$200,000	\$200,000	\$200,000
Transfer to Capital Project Fund Minor aidable projects	\$100,000	\$100,000	\$100,000
Total Capital	\$20,088,840	\$18,939,903	\$17,717,666

Program

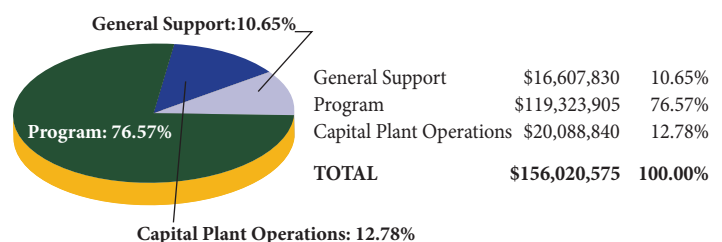
The primary function of a school district is the Instructional Program of its children. It is the largest expenditure category in the budget. It includes personnel, instructional supplies, materials, and equipment.

	Proposed Budget 2024-25	Adopted Budget 2023-24	Adopted Budget 2022-23
Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education	\$51,745,586	\$50,719,186	\$48,829,690
Instruction, Special Education Programs and special schools for students with disabilities	\$24,109,770	\$21,844,621	\$19,336,463
Pupil Services Attendance, guidance, health services, psychologists, and social workers	\$5,390,933	\$4,957,099	\$4,785,599
Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom	\$2,235,363	\$2,094,567	\$1,983,974
Transportation Includes all costs for approximately 7,500 students (public and non-public schools) New Five Year Contract	\$5,517,044	\$5,186,640	\$5,009,382
	\$2,609,019	\$1,600,000	\$1,650,000
Employee Benefits	\$27,426,190	\$25,635,389	\$24,180,811
Transfer to School Lunch & Special Aid fund District share of grant awards	\$290,000	\$290,000	\$290,000
Total Program	\$119,323,905	\$112,327,502	\$106,065,919

Where the Money Comes From



Where the Money Goes



Proposition #2: Expenditure From Bus Purchase Reserve Fund

Shall the following resolution be adopted? YES NO

RESOLVED, that the Board of Education of the West Seneca Central School District is hereby authorized to expend a total \$759,892 from the District’s existing capital reserve fund known as the “Bus Purchase Reserve Fund” (as last modified by the vote of the qualified voters of the District on May 18, 2021) for the purchase of two 65-passenger buses at a total of \$330,841 and four 30-passenger buses at a total of \$429,051 with all such vehicles to be used in the transportation program of the District, and with the result that such expenditure from the Bus Purchase Reserve Fund shall have no impact on the tax levy of the District for the 2024-2025 school year.

Board of Education Candidates

Voters will decide the election of two (2) full-term positions for the Board of Education for a term of three (3) years commencing July 1, 2024 and one (1) partial term due to the resignation of Trek Fulater. The two candidates with the highest votes will fill the full-term seats and the third highest will fill the partial term. Candidates are listed in numerical order as they will appear on the ballot.

-
1. Elizabeth Gates

2. Justin Smith

3. Molly Dana
4. Jeremy Maloney

5. Marla Greenberg

6. Lorene Barulich
-

**Please see the West Seneca Central School Website, wscschools.org, for candidate’s biographies.*



Voter Eligibility

To vote, a person must be at least 18 years of age, a citizen of the United States, and a school district resident for at least 30 days prior to the vote. Pre-registration is not required. A person does not have to own a home to vote.

Absentee Ballots

Absentee ballots may be obtained by first completing an absentee application (available on the Annual School Budget Vote and Election 2024 page under Board of Election at www.wscschools.org). The application must be received by the district clerk at least seven days before the election, if the ballot is to be mailed to the voter, or the day before the election, if the ballot is to be issued to the voter in person. Please see district website for more details.

Questions?

Please contact the District Clerk at nlatza@wscschools.org or (716) 677-3136 for assistance.

Tax Impact on an Average West Seneca Home (\$200,000 Market Value Home)

SENIOR STAR PROPERTY
Estimated Tax Increase for Year \$151.00

BASIC STAR PROPERTY
Estimated Tax Increase for Year \$88.00

Based on a assessed value of \$52,000. Individual tax impacts will vary based on town assessment. The Senior Star exemption is \$21,840 and Basic is \$8,080 in 2024-25.

Projected Tax Rate Increases

Town of West Seneca	\$0.9247	1.95%
Town of Cheektowaga	\$0.2642	1.95%
Town of Orchard Park	\$0.7071	1.95%
Town of Hamburg	\$0.7513	1.95%

Final Assessed Values are set July 1, 2024. Projected Rates are based on prior year trends and subject to change.

Please contact your local town assessor’s office for information on Senior Citizen’s Real Property Tax Exemption, Tax Relief for the Disabled and Veterans’ Tax Exemption.



West Seneca Central School District
900 Mill Road
West Seneca, NY 14224-4098

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Board of Education

Elizabeth Gates, *President*
Molly Dana, *Vice President*
Edmund Bedient, *Board Member*
Trek Fulater, *Board Member (Resigned)*
Sarah Piwowarczyk, *Board Member*
Laura Sokol-Scott, *Board Member*
Vincent Vanderlip, *Board Member*

Janice Lewandowski, *District Treasurer*
William Thiel, *Business Official*
Jeffrey R. Rabey, Ph.D., *Interim Superintendent*

*****ECRWSS
POSTAL CUSTOMER

School District Budget Notice

(NYS mandates the following notification of budget information)

	Budget Adopted for the 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year*
Total Budgeted Amount, Not Including Separate Propositions	\$147,816,452	\$156,020,575	\$154,685,138
Increase/Decrease for the 2024-25 School Year		\$8,204,123	\$6,868,686
Percentage Increase/Decrease in Proposed Budget		5.55%	4.64%
Change in the Consumer Price Index		4.12%	
A. Proposed Levy to Support the Total Budgeted Amount	\$68,631,182	\$69,966,619	
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)	\$68,631,182	\$69,966,619	\$1,335,437
F. Total Permissible Exclusions	\$2,748,595	\$2,505,569	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$65,882,587	\$67,461,050	
H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D)	\$65,882,587	\$67,461,050	
I. Difference: G - H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) **	\$0	\$0	
Administrative Component	\$16,549,047	\$16,607,830	\$16,370,830
Program Component	\$112,327,502	\$119,323,905	\$118,526,468
Capital Component	\$18,939,903	\$20,088,840	\$19,787,840
*Provide a statement of assumptions made in projecting a contingency budget for the 2024-25 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. In the event this budget is defeated and a contingent budget is implemented, \$1,335,437 in Appropriations would be reduced, including Staff positions in Instruction/Administration, as well as Equipment (other than health, safety and special education) and programs.			

** 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)

Description	Amount
Expenditure from Bus Purchase Reserve Fund	\$ 759,892

*NOTE TO SCHOOL DISTRICT BUSINESS OFFICIALS: Please submit an electronic version (Word or PDF) of this completed form to: emscmgts@nysed.gov

	Under the Budget Proposed for the 2024-25 School Year
Estimated Basic STAR Exemption Savings ¹	\$432.00
¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.	

The annual budget vote for the fiscal year 2024-25 by the qualified voters of the West Seneca Central school district, Erie County, New York, will be held at East Senior High School in said district on Tuesday, May 21, 2024 between the hours of 7:00am and 9:00pm, prevailing time in the East Senior High School, at which time the polls will be opened to vote by voting ballot or machine.