



Our Schools

Published by the Board of Education for the Information of the Citizens of West Seneca Central School District
Annual Report & Budget Notice 2025-2026

2025-2026 Budget Overview

(Presented in NYS required format)

|  | Proposed Budget 2025-26 | Adopted Budget 2024-25 | Adopted Budget 2023-24 |
|---|-------------------------|------------------------|------------------------|
| General Support | \$17,265,585 | \$16,607,830 | \$16,549,047 |
| Program | \$122,995,482 | \$119,323,905 | \$112,327,502 |
| Capital | \$22,234,314 | \$20,088,840 | \$18,939,903 |
| Total Budget | \$162,495,482 | \$156,020,575 | \$147,816,452 |

| Proposed Budget Summary 2025-26 | Proposed Budget 2025-26 | Budget 2024-25 | Budget Change | Percent Change |
|---------------------------------|-------------------------|----------------------|--------------------|----------------|
| Plant Operations | \$9,357,473 | \$8,606,390 | \$751,083 | 8.73% |
| General Services | \$6,086,091 | \$6,189,497 | (\$103,406) | -1.67% |
| Instructional Administration | \$7,038,700 | \$6,757,913 | \$280,787 | 4.15% |
| Instruction | \$53,856,286 | \$51,534,336 | \$2,321,950 | 4.51% |
| Special Education Instruction | \$23,570,750 | \$24,109,770 | (\$539,020) | -2.24% |
| Pupil Personnel Services | \$5,484,132 | \$5,390,933 | \$93,199 | 1.73% |
| Co-Curricular & Athletics | \$2,277,479 | \$2,235,363 | \$42,116 | 1.88% |
| Transportation | \$9,218,855 | \$8,126,063 | \$1,092,792 | 13.45% |
| Employee Benefits | \$36,307,826 | \$34,663,120 | \$1,644,706 | 4.74% |
| Debt Service & Transfers | \$9,297,890 | \$8,407,190 | \$890,700 | 10.59% |
| Total | \$162,495,482 | \$156,020,575 | \$6,474,907 | 4.15% |

2025-2026 Annual Election & Budget Vote



Tuesday, May 20, 2025
7:00 AM - 9:00 PM



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

Our Schools Budget Message

We are committed to delivering an education of excellence for the students of the West Seneca Central Schools while being fiscally responsible. We are proud of the comprehensive program offered to our students, and the opportunities our students have to excel in music, arts, athletics, our academies and academic programs. We strive to maintain and enrich our programs while ensuring we are doing so in a manner that is responsible to our tax payers.

We have committed to a transparent budget development process. This fall we launched a Budget Advisory Committee. Additionally, at each Board of Education meeting throughout the winter and spring, we have shared updates on our budget development and all presentations have been conducted publicly, live streamed and recorded. All recorded Board meetings are accessible on our website.

The proposed 2025-2026 school budget includes a tax levy increase of 2.75%, which is within the calculated tax levy cap. The proposed budget of \$162,495,482 represents a 4.15% increase from last year's budget supported by the levy increase, higher NYS Aid and the continued commitment of our fund balances.

On May 20, 2025, our community will have the opportunity to demonstrate their commitment to investing in our future through our Facilities Infrastructure Capital Improvement Project. This \$8.5 million project will address failing theatre and house lighting, and the unreliable stage rigging and sound systems at all four secondary schools (East and West middle schools and high schools). State aid will support 76% of the funding of this project. We will utilize \$2.1 million from our capital reserves for the remaining 24% of the project. The reserve funds (which are a "savings account" for the District) will offset our local share. This means there will be no new tax impact for our residents.

We presently spend thousands of dollars in rental sound and lighting equipment. Further, it is becoming increasingly more difficult and expensive to find replacement parts for our aging systems. Our auditoriums are used daily by students for chorus, orchestra and band rehearsals and music instruction. Additionally, our auditoriums are gathering spaces for our entire community to enjoy where we often host community events such as dance recitals.

Finally, it is important to note that as we explore solutions to address the enrollment and capacity concerns at Clinton and Allendale through a potential redistricting process, all of our schools will remain open and utilized. There is no plan to close any of our schools. Therefore, an investment in our middle and high school auditoriums will be a sound investment to benefit students.

We appreciate the support of our community to continue to deliver a high-quality education in schools equipped with safe, reliable and functional equipment. We hope you will exercise your right to vote on May 20 at East Senior High School from 7 AM to 9 PM.

Dr. Lisa Krueger
Superintendent of Schools

Edmund Bedient
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, 2025 and ending June 30, 2026, as presented by the Board of Education of the District, in the proposed amount of \$162,495,482, 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 2025-26 | Adopted Budget 2024-25 | Adopted Budget 2023-24 |
|---|-------------------------|------------------------|------------------------|
| Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops | \$160,238 | \$158,910 | \$161,786 |
| Superintendent's Office Superintendent, secretary, conferences, dues | \$333,625 | \$323,887 | \$285,447 |
| Financial & Business Management Treasurer, business official, clerical staff, auditors, tax collection | \$1,397,590 | \$1,463,578 | \$1,477,768 |
| Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract | \$3,783,388 | \$3,831,872 | \$4,370,033 |
| Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development | \$7,038,700 | \$6,757,913 | \$6,403,961 |
| Employee Benefits Including pension obligation, health insurance, worker's compensation insurance, unemployment insurance and social security | \$4,552,044 | \$4,071,670 | \$3,850,052 |
| Total General Support | \$17,265,585 | \$16,607,830 | \$16,549,047 |

Capital

Includes operation and maintenance of facilities and related debt service.

| | Proposed Budget 2025-26 | Adopted Budget 2024-25 | Adopted Budget 2023-24 |
|--|-------------------------|------------------------|------------------------|
| Plant Operations Supt. buildings and grounds, staff, plant operation/maintenance | \$9,357,473 | \$8,606,390 | \$8,933,039 |
| Debt Services Principal and interest on serial bonds and tax anticipation notes | \$8,907,890 | \$8,017,190 | \$6,440,844 |
| Employee Benefits | \$3,668,951 | \$3,165,260 | \$3,266,020 |
| 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 | \$22,234,314 | \$20,088,840 | \$18,939,903 |

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.

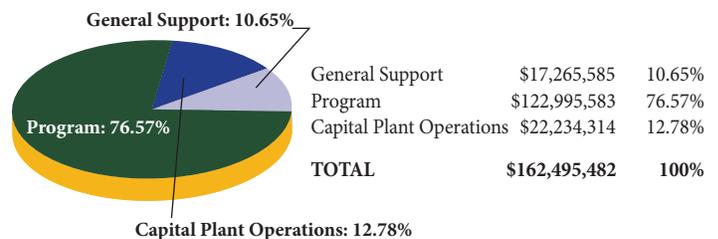
| | Proposed Budget 2025-26 | Adopted Budget 2024-25 | Adopted Budget 2023-24 |
|--|-------------------------|------------------------|------------------------|
| Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education | \$54,067,435 | \$51,745,586 | \$50,719,186 |
| Instruction, Special Education Programs and special schools for students with disabilities | \$23,570,750 | \$24,109,770 | \$21,844,621 |
| Pupil Services Attendance, guidance, health services, psychologists, and social workers | \$5,484,132 | \$5,390,933 | \$4,957,099 |
| Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom | \$2,277,479 | \$2,235,363 | \$2,094,567 |
| Transportation Includes all costs for approximately 7,500 students (public and non-public schools) New Four Year Contract* | \$6,418,855 | \$5,517,044 | \$5,186,640 |
| Employee Benefits | \$28,086,831 | \$27,426,190 | \$25,635,389 |
| Transfer to School Lunch & Special Aid fund District share of grant awards | \$290,000 | \$290,000 | \$290,000 |
| Total Program | \$122,995,482 | \$119,323,905 | \$112,327,502 |

*This is the first year of a four-year contract with First Student for pupil transportation not to exceed \$11,750,000.

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 not to exceed \$1,116,439 from the District's existing capital reserve fund known as the "Bus Purchase Reserve Fund" (as modified by the vote of the qualified voters of the District on May 18, 2021) for the purchase of approximately 8 buses 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 2025-2026 school year.

Proposition #3: Auditorium Infrastructure Project

Shall the following resolution be adopted? YES NO



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RESOLVED, that (a) the Board of Education (the "Board") of the West Seneca Central School District, Erie County, New York (the "District") is hereby authorized to undertake a "2025 Auditorium Infrastructure Project" (the "Project") consisting of the reconstruction, rehabilitation and renovation, in part, and the construction of improvements and upgrades to various District buildings and facilities (and the sites thereof) to implement various health, safety, accessibility and code compliance measures and various other measures that are included and generally described in (but are not to be limited by) the Project Plan that was referred to in the public notice of the vote on this Proposition, and to expend therefor an amount not to exceed \$8,500,000; (b) the Board is authorized to expend or apply toward the Project \$2,100,000 from the

District's Capital Improvement Reserve Fund that was established in May of 2021; (c) a tax is hereby voted in an amount not to exceed \$6,400,000 to finance the balance of the estimated maximum cost of the Project, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board; (d) in anticipation of such tax, obligations of the District are hereby authorized to be issued in an aggregate principal amount that shall not exceed \$6,400,000, and a tax is hereby voted to pay the interest on such obligations as the same shall become due and payable; and (e) New York State Building Aid funds expected to be received by the District are anticipated to offset a substantial part of such costs, and such funds, to the extent received, shall be applied to offset and reduce the amount of taxes herein authorized to be levied.

AND FURTHER NOTICE IS HEREBY GIVEN, that an Environmental Assessment Form has been completed for all of the anticipated work involved in the Project, which constitutes an Unlisted action under the State Environmental Quality Review Act ("SEQRA"), a thorough review of the Project's potential environmental impacts has been undertaken, it has been found that the Project will not result in a significant adverse impact on the environment, and a reasoned elaboration of the SEQRA review and findings has been provided in a Negative Declaration.

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, 2025. Please see the West Seneca Central School Website, wscschools.org, for a list of candidates and their 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 2025 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

(\$217,000 Market Value Home)

SENIOR STAR PROPERTY

Estimated Tax Increase for Year
\$47.75

BASIC STAR PROPERTY

Estimated Tax Increase for Year
\$75.78

Based on a assessed value of \$52,000. Individual tax impacts will vary based on town assessment. The Senior Star exemption is \$21,530 and Basic is \$7,500 in 2025-26.

Projected Tax Rate Increases

| | | |
|----------------------|---------|-------|
| Town of West Seneca | \$48.58 | 2.28% |
| Town of Cheektowaga | \$15.55 | 4.74% |
| Town of Orchard Park | \$38.87 | 4.74% |
| Town of Hamburg | \$40.21 | 3.27% |

Final Assessed Values are set July 1, 2025. 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

- Edmund Bedient, *President*
- Laura Sokol-Scott, *Vice President*
- Lorene Barulich, *Board Member*
- Marla Greenberg, *Board Member*
- Jeremy Maloney, *Board Member*
- Sarah Piwowarczyk, *Board Member*
- Vincent Vanderlip, *Board Member*

*****ECRWSS
 POSTAL CUSTOMER

- Dr. Lisa Krueger, *Superintendent of Schools*
- William Thiel, *Business Official*
- Alissa Straus, *District Treasurer*

| School District Budget Notice (NYS mandates the following notification of budget information) | Budget Adopted for the 2024-25 School Year | Budget Proposed for the 2025-26 School Year | Contingency Budget for the 2025-26 School Year* |
|---|---|--|--|
| Total Budgeted Amount, Not Including Separate Propositions | \$156,020,575 | \$162,495,482 | \$160,572,487 |
| Increase/Decrease for the 2025-26 School Year | | \$6,474,907 | \$4,551,912 |
| Percentage Increase/Decrease in Proposed Budget | | 4.15% | 2.92% |
| Change in the Consumer Price Index | | 2.95% | |
| A. Proposed Levy to Support the Total Budgeted Amount | \$69,966,619 | \$71,889,614 | |
| 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) | \$69,966,619 | \$71,889,614 | \$69,966,619 |
| F. Total Permissible Exclusions | \$2,505,569 | \$2,654,271 | |
| G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions | \$67,461,050 | \$69,235,343 | |
| H. Total Proposed School Year Tax Levy, Excluding Levy to Support Library Debt and/or Permissible Exclusions (E - B - F + D) | \$67,461,050 | \$69,235,343 | |
| I. Difference: G - H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions) ** | \$0 | \$0 | |
| Administrative Component | \$16,607,830 | \$17,265,585 | \$16,923,514 |
| Program Component | \$119,323,905 | \$122,995,583 | \$121,730,659 |
| Capital Component | \$20,088,840 | \$22,234,314 | \$21,918,314 |

*Provide a statement of assumptions made in projecting a contingency budget for the 2025-26 school year, should the proposed budget be defeated pursuant to Section 2023 of the Education Law. A Contingent Budget will require the following reductions, Equipment reduced by \$642,710, the \$100,000 Capital Outlay project eliminated, and Administrative and Program staffing costs reduced by \$1,180,285.

** 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 |
|---|-------------|
| Proposition #2 – Use of Capital Reserve for Bus Purchases | \$1,116,439 |

*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 2025-26 School Year |
|---|--|
| Estimated Basic STAR Exemption Savings ¹ ¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law. | \$364.40 |

The annual budget vote for the fiscal year 2025-26 by the qualified voters of the West Seneca Central School District, Erie County, New York, will be held at West Seneca East High School in said district on Tuesday, May 20, 2025 between the hours of 7:00am and 9:00pm, at which time the polls will be opened to vote by voting ballot or machine.