



West Seneca Central School District

2021 – 2022

**BUDGET
HEARING**

May 4, 2021



Proposition No. 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, 2021 and ending June 30, 2022, as presented by the Board of Education of the District, in the proposed amount of \$134,641,980, 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.



PROPOSED 2021-22 BUDGET

2021-2022

Proposed Budget: \$134,641,980

2020-2021

Adopted Budget: 129,564,636

Change in Budget: \$ 5,077,344

INCREASE: 3.92%

2021-2022 BUDGET OVERVIEW

(Presented in NYS required format)

|  | Proposed Budget 2021-22 | Adopted Budget 2020-21 | Adopted Budget 2019-20 |
|-----------------------------------------------------------------------------------|-------------------------|------------------------|------------------------|
| General Support | \$14,364,071 | \$13,602,086 | \$13,205,220 |
| Program | \$103,162,317 | \$99,429,876 | \$95,903,011 |
| Capital | \$17,115,592 | \$16,532,674 | \$16,518,708 |
| TOTAL BUDGET | \$134,641,980 | \$129,564,636 | \$125,626,939 |

| | Proposed Budget 2021-22 | Budget 2020-21 | Budget Change | Percent Change |
|-------------------------------|-------------------------|----------------------|--------------------|----------------|
| Plant Operations | \$7,736,059 | \$7,394,085 | \$341,974 | 0.26% |
| General Services | \$5,435,521 | \$4,936,299 | \$472,222 | 0.36% |
| Instructional Administration | \$5,635,819 | \$5,407,103 | \$228,716 | 0.18% |
| Instruction | \$48,021,291 | \$46,065,234 | \$1,956,057 | 1.51% |
| Special Education Instruction | \$18,351,899 | \$17,249,479 | \$1,102,420 | 0.85% |
| Pupil Personnel Services | \$4,609,727 | \$4,562,231 | \$47,496 | 0.04% |
| Co-Curricular and Athletics | \$1,773,907 | \$1,749,081 | \$24,826 | 0.03% |
| Transportation | \$6,340,602 | \$6,130,298 | \$209,915 | 0.16% |
| Employee Benefits | \$30,086,641 | \$29,613,298 | \$473,343 | 0.37% |
| Debt Service and Transfers | \$6,650,514 | \$6,430,139 | \$220,375 | 0.17% |
| TOTAL | \$134,641,980 | \$129,564,636 | \$5,077,344 | 3.92% |

GENERAL SUPPORT

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

| | Proposed Budget 2021-22 | Adopted Budget 2020-21 | Adopted Budget 2019-20 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------------|
| Board of Education Annual election/budget vote, Board of Education office/meetings, district clerk, legal notices, dues, workshops | \$126,802 | \$199,752 | \$198,051 |
| Superintendent's Office Superintendent, secretary, conferences, dues | \$272,860 | \$272,973 | \$259,836 |
| Financial & Business Management Treasurer, business manager, clerical staff, auditors, tax collection | \$1,319,676 | \$1,254,310 | \$1,273,534 |
| Staff & Central Services Human Resources administrator, school attorney, clerical staff, community information, central printing, BOCES data processing contract | \$3,516,183 | \$2,886,264 | \$2,853,000 |
| Instructional Administration Elementary and secondary principals, assistant principals, curriculum directors, supervision, regular school, continuing education, and professional development | \$5,635,819 | \$5,407,103 | \$5,121,272 |
| Employee Benefits Including pension obligation, health insurance, workmen's compensation insurance, unemployment insurance and social security | \$3,492,731 | \$3,581,684 | \$3,499,527 |
| TOTAL GENERAL SUPPORT | \$14,364,071 | \$13,602,086 | \$13,205,220 |

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.

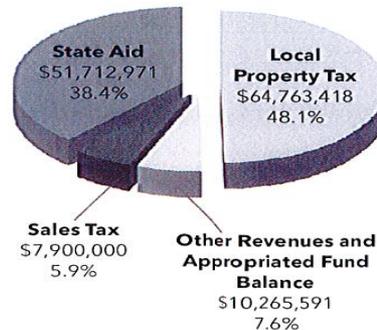
| | Proposed Budget 2021-22 | Adopted Budget 2020-21 | Adopted Budget 2019-20 |
|--------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------------|
| Instruction Regular day school, physical education, music, technology, art, enrichment and vocational programs, continuing education | \$48,021,291 | \$46,065,234 | \$44,769,523 |
| Instruction - Special Education Programs and special schools for students with disabilities. | \$18,351,899 | \$17,249,479 | \$16,808,587 |
| Pupil Services Attendance, guidance, health services, psychologists, and social workers | \$4,609,727 | \$4,562,231 | \$4,141,565 |
| Co-curricular & Athletics Faculty advisor stipends and fees for student activities outside of the regular classroom | \$1,773,907 | \$1,749,081 | \$1,682,716 |
| Transportation Includes all costs for approximately 7,400 students (public and non-public schools) Third year of a four-year contract* | \$4,940,602 | \$4,730,687 | \$4,805,247 |
| Employee Benefits | \$23,774,891 | \$23,413,164 | \$22,031,808 |
| Transfer to School Lunch and Special Aid Fund District's share of grant awards | \$290,000 | \$260,000 | \$280,000 |
| TOTAL PROGRAM | \$103,162,317 | \$99,429,876 | \$95,903,011 |

CAPITAL

Includes operation and maintenance of facilities and related debt service.

| | Proposed Budget 2021-22 | Adopted Budget 2020-21 | Adopted Budget 2019-20 |
|------------------------------------------------------------------------------------------|-------------------------|------------------------|------------------------|
| Plant Operations Supt. buildings & grounds, staff, plant operation/maintenance | \$7,736,059 | \$7,394,085 | \$7,493,676 |
| Debt Service Principal and interest on serial bonds and tax anticipation notes | \$6,260,514 | \$6,070,139 | \$5,818,640 |
| Employee Benefits | \$2,819,019 | \$2,618,450 | \$2,706,392 |
| Refund of Taxes Resulting from court settlements | \$200,000 | \$350,000 | \$400,000 |
| Transfer to Capital Project Fund Minor aidable projects | \$100,000 | \$100,000 | \$100,000 |
| TOTAL CAPITAL | \$17,115,592 | \$16,532,674 | \$16,518,708 |

*Third year of a four-year contract, the total cost of which is \$6,096,690.



WHERE THE MONEY COMES FROM

TOTAL ESTIMATED REVENUES
\$134,641,980

IMPACT OF A CONTINGENT BUDGET

In the event this budget is defeated and a contingent budget is implemented, Equipment (other than health, safety and special education) in the amount of \$431,587 would be eliminated in order to meet the contingent budget requirements.



PROPERTY TAX REPORT CARD 2021-2022

| 142801 - WEST SENECA CENTRAL SCHOOL DISTRICT | Budgeted 2020-21 (A) | Proposed Budget 2021-22 (B) |
|--------------------------------------------------------------------------------------------------------------------------------------|----------------------|-----------------------------|
| Total Budgeted Amount, not Including Separate Propositions | 129,564,636 | 134,641,980 |
| A. Proposed Tax Levy to Support the Total Budgeted Amount, ¹ | 64,326,002 | 64,763,419 |
| 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) | 64,326,002 | 64,763,419 |
| F. Permissible Exclusions to the School Tax Levy Limit | 2,252,718 | 3,158,994 |
| G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions ³ | 62,073,284 | 63,457,861 |
| H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt, and/or Permissible Exclusions (E - B - F + D) | 62,073,284 | 61,604,425 |
| I. Difference: (G - H); (negative value requires 60.0% voter approval) ² | | 1,853,436 |
| Public School Enrollment | 6,177 | 5,957 |
| Consumer Price Index | | 1.23% |

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 2021-22, includes any carryover from 2020-21 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

| | Actual 2020-21 (D) | Estimated 2021-22 (E) |
|---------------------------------------------------------------------|--------------------|-----------------------|
| Adjusted Restricted Fund Balance | 18,070,326 | 15,554,896 |
| Assigned Appropriated Fund Balance | 2,333,873 | 2,912,075 |
| Adjusted Unrestricted Fund Balance | 5,183,030 | 5,385,679 |
| Adjusted Unrestricted Fund Balance as a Percent of the Total Budget | 4.00% | 4.00% |

| SCHEDULE OF RESERVE FUNDS | | | 3/31/21 Actual Balance | 6/30/21 Est. Ending Balance | Intended Use of the Reserve in 2021-2022 School Year |
|------------------------------------|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------------|--------------------------------------------------------------------|
| Reserve Type | Reserve Name | Reserve Description | | | |
| Capital | Bus Purchase | To pay the cost of any object or purpose for which bonds may be issued. | 1,165,763 | 1,165,985 | Purchase of 6 buses totaling \$551,100, subject to voter approval |
| Workers' Compensation | Workers' Compensation | To pay for Workers Compensation and benefits. | 5,155,733 | 4,421,155 | To fund Workers' Compensation costs up to a maximum of \$1,350,000 |
| Unemployment Insurance | Unemployment Insurance | To pay the cost of reimbursement to the State Unemployment Insurance Fund. | 1,711,951 | 1,646,251 | To fund unemployment insurance costs up to a maximum of \$130,000 |
| Mandatory Reserve for Debt Service | Debt Service | To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements. | 2,625 | 2,625 | To offset costs of related debt service in the amount of \$2,625 |
| Tax Certiorari | Tax Certiorari | To establish a reserve fund for tax certiorari settlements | 550,314 | 550,419 | Do not anticipate usage in 2020-21 |
| Employee Benefit Accrued Liability | Employee Benefit Accrued Liability | For the payment of accrued 'employee benefits' due to employees upon termination of service. | 4,370,434 | 3,971,271 | 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 | 1,850,552 | 1,850,906 | To fund employer retirement costs up to a maximum of \$430,000 |
| Single Other Reserve | Teachers Retirement | To fund employer retirement contributions to the State and Local Employees' Retirement System | 1,945,913 | 1,946,285 | To fund employer retirement costs up to a maximum of \$270,000 |

PROPERTY TAX LEVY CAP 2021 - 2022 Calculation:

| | |
|-------------------------------------------------------------|--------------|
| Tax Levy FYE 2021 | \$64,326,002 |
| Tax Base Growth Factor | 1.0068 |
| PILOTS Receivable FYE 6/30/21 | \$246,710 |
| Capital Tax Levy for FYE 6/30/21 | \$2,252,718 |
| Allowable Levy Growth Factor | 1.0123 |
| PILOTS Receivable FYE 6/30/22 | \$71,466 |
| Tax Levy Limit Before Exclusions | \$63,457,861 |
| Total Allowable Capital Levy Exclusions for FYE 6/30/22: | \$3,158,994 |
| Tax Levy Limit, plus Maximum Exclusions | \$66,616,855 |
| 2022 Proposed Levy, Net of Reserve | \$64,763,419 |
| Do you plan to override the cap in 2022? | NO |

2021 - 2022 Projected Tax Rate Increases*

| Town | \$ | % |
|--------------|----|---|
| West Seneca | 0 | 0 |
| Cheektowaga | 0 | 0 |
| Orchard Park | 0 | 0 |
| Hamburg | 0 | 0 |

***Despite the differing rates, the tax dollar impact on homes in Cheektowaga, Orchard Park, and Hamburg should be similar for homes with similar market value.**

Tax Impact on an Average Home

\$100,000 Market Value Home

| Senior Star Property | Basic Star Property |
|------------------------------------------|----------------------------------------|
| Estimated Tax Increase for Year (\$0) | Estimated Tax Increase for Year \$0 |

- ◆ A resident could have a projected tax impact less than the figure shown above.
- ◆ Individual tax impacts will vary based on town and assessment.
- ◆ The Senior Star Exemption is \$70,700 on a \$100,000 home in 2021-22.

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only -- not to be filed with NYS Office of Real Property Tax Services)

RP-495 (9/08)

Date: March 19, 2021

Taxing Jurisdiction: West Seneca Central School District

Fiscal Year Beginning: July 1, 2020

Total equalized value in taxing jurisdiction: \$4,718,828,656

| Exemption Code (Column A) | Exemption Description (Column B) | Statutory Authority (Column C) | Number of Exemptions (Column D) | Total Equalized Value (Column E) | West Seneca | Cheek | Hamburg | Orchard Park | Percentage of Value Exempted (Column F) | |
|---------------------------|----------------------------------------|--------------------------------|---------------------------------|----------------------------------|---------------------------|----------------------|--------------------|-------------------|-----------------------------------------|---------------|
| 12100 | NYS-GENERALLY | RP/L 404(1) | 13 | 137,461,620 | 137,292,058 | 0 | 17,528 | 152,043 | 2.91% | |
| 13100 | CO-GENERALLY | RP/L 406(1) | 73 | 1,000,574 | 505,588 | 490,843 | 83,820 | 323 | 0.02% | |
| 13350 | CITY-GENERALLY | RP/L 406(1) | 1 | 42,353 | 42,353 | 0 | 0 | 0 | 0.00% | |
| 13500 | TOWN-GENERALLY | RP/L 406(1) | 131 | 30,979,060 | 28,469,826 | 572,388 | 142,023 | 702,150 | 0.64% | |
| 13800 | SCHOOL DISTRICT | RP/L 408 | 13 | 148,782,765 | 148,782,765 | 0 | 0 | 0 | 3.11% | |
| 13950 | BOCES | RP/L 408 | 1 | 11,048,824 | 11,048,824 | 0 | 0 | 0 | 0.23% | |
| 14000 | LOCAL AUTHORITIES SPECIFIED | RP/L 412 | 1 | 11,765 | 11,765 | 0 | 0 | 0 | 0.00% | |
| 14100 | USK-GENERALLY | RP/L 408(1) | 1 | 1,537,841 | 1,537,841 | 0 | 0 | 0 | 0.04% | |
| 18020 | MUNICIPAL INDUSTRIAL DEV AGENCY | RP/L 412-a | 11 | 29,855,051 | 23,674,977 | 6,180,084 | 0 | 0 | 0.63% | |
| 18100 | HOUSING: OWNER-MUNICIPALITY | P H F I L 36-a(2) | 1 | 132,647 | 132,647 | 0 | 0 | 0 | 0.00% | |
| 18400 | LIMITED DIVIDEND HOUSING CO | P H F I L 37 | 1 | 8,823,529 | 8,823,529 | 0 | 0 | 0 | 0.19% | |
| 21000 | RES OF CLERGY-REGUL CORP OWN | RP/L 420-a | 3 | 1,545,000 | 1,545,000 | 0 | 0 | 0 | 0.03% | |
| 25110 | NONPROF CORP-HELICOPT PRG | RP/L 420-a | 85 | 32,538,587 | 24,706,397 | 3,204,820 | 4,407,810 | 0 | 0.69% | |
| 25120 | NONPROF CORP-EDUC(CONST PRG) | RP/L 420-a | 5 | 6,169,087 | 6,161,470 | 6,527 | 0 | 0 | 0.13% | |
| 25130 | NONPROF CORP-CHAR (CONST PRG) | RP/L 420-a | 8 | 16,507,353 | 16,507,353 | 0 | 0 | 0 | 0.35% | |
| 25220 | NONPROF CORP-CEMETERY | RP/L 420(1)(a) | 1 | 20,588 | 20,588 | 0 | 0 | 0 | 0.00% | |
| 25330 | NONPROF CORP-MORAL/MENTAL IM | RP/L 420-a | 14 | 11,880,577 | 10,221,472 | 195,969 | 1,464,645 | 0 | 0.25% | |
| 25300 | NONPROF CORP-SPECIFIED USES | RP/L 420-a | 5 | 7,214,094 | 3,225,294 | 3,385,542 | 593,258 | 0 | 0.15% | |
| 25400 | FRATERNAL ORGANIZATION | RP/L 428 | 1 | 191,176 | 191,176 | 0 | 0 | 0 | 0.00% | |
| 25500 | NONPROF MFD/DENTAL/HSOP SVCE | RP/L 486 | 11 | 6,121,177 | 6,121,177 | 0 | 0 | 0 | 0.13% | |
| 26000 | Land Banks | NPCE 2190a | 1 | 198,918 | 0 | 198,918 | 0 | 0 | 0.00% | |
| 29100 | VETERANS ORGANIZATION | RP/L 432 | 3 | 895,125 | 815,560 | 0 | 0 | 279,570 | 0.02% | |
| 29200 | HISTORICAL SOCIETY | RP/L 444 | 2 | 435,589 | 435,589 | 0 | 0 | 0 | 0.01% | |
| 26400 | INC VOLUNTEER FIRE CO OR DEPT | RP/L 484(2) | 17 | 14,009,130 | 12,021,178 | 1,987,952 | 0 | 0 | 0.30% | |
| 27350 | PRIVATELY OWNED CEMETERY LAND | RP/L 445 | 13 | 5,436,470 | 5,436,470 | 0 | 0 | 0 | 0.11% | |
| 28110 | NOT FOR PROFIT HOUSING COMPANY | RP/L 422 | 1 | 8,703,305 | 5,309,524 | 2,991,968 | 0 | 0 | 0.18% | |
| 41120 | ALT VET EX WAR PERIOD-NON-COMB | RP/L 458-a | 1,230 | 15,385,924 | 11,812,580 | 2,997,552 | 101,190 | 474,802 | 0.33% | |
| 41124 | ALT VET EX WAR PERIOD-NON-COMB | RP/L 458-a | 254 | 2,587,914 | 2,222,776 | 294,936 | 12,674 | 37,544 | 0.05% | |
| 41130 | ALT VET EX WAR PERIOD-COMBAT | RP/L 458-a | 976 | 20,538,811 | 16,785,199 | 2,784,950 | 147,868 | 628,800 | 0.43% | |
| 41134 | ALT VET EX WAR PERIOD-COMBAT | RP/L 458-a | 185 | 3,356,255 | 3,433,346 | 399,199 | 21,124 | 62,589 | 0.06% | |
| 41140 | ALT VET EX WAR PERIOD-DISABILITY | RP/L 458-a | 528 | 18,978,013 | 15,945,324 | 2,437,419 | 101,123 | 494,147 | 0.40% | |
| 41144 | ALT VET EX WAR PERIOD-DISABILITY | RP/L 458-a | 126 | 3,423,821 | 2,901,892 | 386,622 | 42,247 | 72,660 | 0.07% | |
| 41300 | PARAPLEGIC VETS | RP/L 458(3) | 5 | 1,075,187 | 798,825 | 0 | 0 | 276,344 | 0.02% | |
| 41400 | CLERGY | RP/L 460 | 21 | 62,232 | 75,004 | 7,268 | 0 | 0 | 0.00% | |
| 41644 | VOLUNTEER FIREFIGHTERS AND AMB | RP/L 466-c.1.e.1 | 1 | 3,175 | 3,176 | 0 | 0 | 0 | 0.00% | |
| 41700 | AGRICULTURAL BUILDINGS | RP/L 483 | 2 | 355,488 | 355,488 | 0 | 0 | 0 | 0.01% | |
| 41720 | AGRICULTURAL DISTRICT | AG MKTS L 305 | 2 | 372,320 | 372,320 | 0 | 0 | 0 | 0.01% | |
| 41730 | AGRIC LAND-INDV NOT IN AG OIS | AG MKTS L 306 | 5 | 813,203 | 813,203 | 0 | 0 | 0 | 0.01% | |
| 41800 | PERSONS AGE 65 OR OVER | RP/L 467 | 286 | 20,131,233 | 18,436,409 | 1,694,937 | 0 | 333,291 | 0.43% | |
| 41804 | PERSONS AGE 65 OR OVER | RP/L 467 | 101 | 3,589,419 | 0 | 2,770,350 | 98,699 | 719,253 | 0.68% | |
| 41805 | PERSONS AGE 65 OR OVER | RP/L 467 | 29 | 1,900,466 | 0 | 1,798,938 | 101,528 | 0 | 0.04% | |
| 41806 | PERSONS AGE 65 OR OVER | RP/L 467 | 450 | 17,490,500 | 17,490,600 | 0 | 0 | 0 | 0.37% | |
| 41834 | ENHANCED STAR | PTSL 423 | 4,405 | 331,230,245 | 245,100,098 | 64,849,184 | 2,288,620 | 9,572,149 | 6.89% | |
| 41854 | BASIC STAR 1999-2005 | RP/L 425 | 8,000 | 258,387,699 | 207,683,611 | 38,048,933 | 2,122,895 | 9,512,160 | 5.48% | |
| 41900 | PHYSICALLY DISABLED | RP/L 459 | 8 | 648,986 | 388,409 | 0 | 0 | 162,581 | 0.01% | |
| 41904 | PHYSICALLY DISABLED | RP/L 459 | 1 | 13,232 | 13,037 | 0 | 0 | 0 | 0.00% | |
| 41930 | DISABILITIES AND LIMITED INCOME | RP/L 459-c | 41 | 2,584,673 | 2,358,096 | 206,453 | 0 | 0 | 0.05% | |
| 41934 | DISABILITIES AND LIMITED INCOME | RP/L 459-c | 2 | 64,459 | 0 | 0 | 16,764 | 47,645 | 0.00% | |
| 41938 | DISABILITIES AND LIMITED INCOME | RP/L 459-c | 20 | 913,497 | 816,917 | 236,585 | 0 | 0 | 0.02% | |
| 41700 | Mass Telecomm Ceiling | RP/L 6499-2323 | 3 | 53,766 | 0 | 0 | 50,706 | 0 | 0.00% | |
| 47610 | BUSINESS INVESTMENT PROPERTY P | RP/L 485-b | 3 | 1,372,172 | 0 | 0 | 0 | 1,372,172 | 0.03% | |
| 50000 | SYSTEM CODE: STATUTORY AUTH NOT OFFNFD | | 1 | 14,706 | 14,706 | 0 | 0 | 0 | 0.00% | |
| Totals | | | | 17,047 | \$1,177,363,786.00 | 1,002,456,372 | 138,166,078 | 11,823,922 | 24,897,414 | 24.95% |

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$258,445.52

| Exemption Code (Column A) | Exemption Description (Column B) | Statutory Authority (Column C) | Number of Exemptions (Column D) | Payments in Lieu of Taxes (PILOTs) (Column E) |
|---------------------------|----------------------------------|--------------------------------|---------------------------------|-----------------------------------------------|
| 18020 | INDUSTRIAL DEVELOPMENT | RP/L 412-a | 8 | \$258,445.52 |
| Totals | | | | \$258,445.52 |

Total No. of Exemptions:
16,653

Total Equalized Value in Taxing Jurisdiction:
\$4,718,828,656

Total Equalized Value of Exemptions:
\$1,177,363,786

Percentage of Value Exempted:
24.95%

Amount Attributed to PILOTs:
\$258,445

New York State School Report Card

Fiscal Accountability Summary (2018-19) [Information about Expenditure Ratios (2017-18)]

New York State Education Law and the Commissioner's Regulations require that certain expenditure ratios for general-education and special-education students be reported and compared with ratios for similar districts and all public schools. The required ratios for the West Seneca Central School District are reported below.

The numbers used to compute the statistics on this page were collected on the State Aid Form A, the State Aid Form F, the School District Annual Financial Report (ST-3), and from the Student Information Repository System (SIRS). (Data are lagged a year.)

| This School District | | |
|---------------------------------------------------------------------------|-------------------|-------------------|
| 2017-2018 School Year | General Education | Special Education |
| Instructional Expenditures | \$62,423,824 | \$25,757,378 |
| Pupils | 6,422 | 1,023 |
| Expenditures Per Pupil | \$9,720 | \$25,178 |
| Similar District Group | | |
| 2017-2018 School Year | General Education | Special Education |
| Instructional Expenditures | \$8,760,789,980 | \$3,724,876,702 |
| Pupils | 735,579 | 113,376 |
| Expenditures Per Pupil | \$11,910 | \$32,854 |
| All School Districts in NY State | | |
| 2017-2018 School Year | General Education | Special Education |
| Instructional Expenditures | \$35,199,223,413 | \$15,660,696,162 |
| Pupils | 2,632,781 | 485,151 |
| Expenditures Per Pupil | \$13,370 | \$32,280 |
| Similar District Group description: Average need/resource capacity | | |

Instructional Expenditures for General Education are K-12 expenditures for classroom instruction (excluding Special Education) plus a proration of building level administrative and instructional support expenditures. These expenditures include amounts for instruction of students with disabilities in a general-education setting. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for General Education is K-12 average daily membership plus K-12 pupils for whom the district pays tuition to another school district. This number represents all pupils, including those classified as having disabilities and those not classified, excluding only students with disabilities placed out of district. Pupils resident in the district but attending a charter school are included. For districts in which a county jail is located, this number includes incarcerated youth to whom the district must provide an education program.

Instructional Expenditures for Special Education are K-12 expenditures for students with disabilities (including summer special education expenditures) plus a proration of building-level administrative and instructional support expenditures. District expenditures, such as transportation, debt service and district-wide administration are not included.

The pupil count for Special Education is a count of K-12 students with disabilities for the school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

Instructional Expenditures Per Pupil is the simple arithmetic ratio of Instructional Expenditures to Pupils. The total cost of instruction for students with disabilities may include both general- and special-education expenditures. Special-education services provided in the general-education classroom may benefit students not classified as having disabilities.

Total Expenditures Per Pupil

| This School District | Similar District Group | All School Districts NY State |
|----------------------|------------------------|-------------------------------|
| \$17,707 | \$23,507 | \$25,845 |

Total Expenditures Per Pupil is the simple arithmetic ratio of Total Expenditures to Pupils. Total Expenditures include district expenditures for classroom instruction, as well as expenditures for transportation, debt service, community service and district-wide administration that are not included in the Instructional Expenditure values for General Education and Special Education. As such, the sum of General Education and Special Education Instructional Expenditures does not equal the Total Expenditures.

For additional data, including Information about Students with Disabilities, Visit NYSED Web site at: <https://data.nysed.gov>

New York State School Report Card

Information about Students with Disabilities (2018-19)

New York State Education Law and the Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

| Student Placement (Percent of Time Inside Regular Classroom) | This School District | | Similar District Group | All School Districts in NY State |
|-----------------------------------------------------------------|-------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| | Count of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities | Percentage of Students with Disabilities |
| 80% or more | 616 | 63.6% | 57.7% | 58.7% |
| 40% - 79% | 102 | 10.5% | 18.7% | 11.5% |
| Less than 40% | 162 | 16.7% | 16.1% | 19.0% |
| Separate Settings | 56 | 5.8% | 4.7% | 5.3% |
| Other Settings | 32 | 3.3% | 2.8% | 5.6% |

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on BEDS day, which is the first Wednesday of the reporting year. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special-education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

School-age Students with Disabilities Classification Rate

| This School District | Similar District Group | All School Districts in NY State |
|----------------------|------------------------|----------------------------------|
| 14.1% | 13.4% | 14.7% |

This rate is a ratio of the count of school-age students with disabilities (ages 4-21) to the total enrollment of all school-age students in the school district, including students who are parentally placed in nonpublic schools located in the school district. The numerator includes all school-age students for whom a district has Committee on Special Education (CSE) responsibility to ensure the provision of special-education services. The denominator includes all school-age students who reside in the district. In the case of parentally placed students in nonpublic schools, it includes the number of students who attend the nonpublic schools located in the school district. Source data are drawn from the SIRS and from the Basic Education Data System (BEDS).

Similar District Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on the NYSED Web page at: <https://data.nysed.gov>.

Due to COVID-19 and resulting changes to New York State testing, accountability, and federal reporting requirements, 2020-21 district and school accountability statuses are the same as those assigned for the 2019-20 school year. For additional information, please visit the NYSED website at: <https://data.nysed.gov>.

Proposition No. 2

Expenditures 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, Erie County, New York (the “District”) is hereby authorized to expend a total of \$551,100 from the District’s Bus Purchase Reserve Fund for the acquisition of three full-size (65-passenger) buses at an estimated maximum cost of \$118,200 each, and three 30-passenger buses at an estimated maximum cost of \$65,500, with all of such vehicles to be used in the transportation program of the District, and with the result that such expenditures from the Bus Purchase Reserve Fund shall have no impact on the tax levy of the District for the 2021-2022 school year.

Proposition No. 3

INCREASE AND EXTENSION OF THE 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, Erie County, New York is hereby authorized to increase the ultimate amount and extend the term of the District's Bus Purchase Reserve Fund that was established in May of 2002 and last increased and extended in May of 2011, in order to increase the ultimate amount of the Fund from \$10,000,000 to \$20,000,000 and to increase the probable term of the Fund by an additional ten (10) years, in order to allow the District to continue to manage its bus/vehicle purchases for the District's transportation program as in the past.



Proposition No. 4

AUTHORIZATION TO ESTABLISH A CAPITAL RESERVE FUND



Shall the following resolution be adopted?

YES

NO

RESOLVED, that the Board of Education of the West Seneca Central School District, Erie County, New York is hereby authorized to establish a capital improvements reserve fund pursuant to Section 3651 of the Education Law of the State of New York; that the Fund shall be known as the “Capital Improvements Reserve Fund, 2021” of the District; that the Fund shall be established for the purpose of financing, in whole or in part, the acquisition, construction, reconstruction, expansion, renovation, alteration and improvement of buildings, facilities, sites and real property by the District, or the District’s share of the cost of any capital improvements project undertaken by a Board of Cooperative Education Services (“BOCES”) of which the District is (or may become) a component district, including, in all cases, the acquisition of necessary furnishings, equipment, machinery and apparatus; that the ultimate amount of such Fund shall be not greater than \$15,000,000 (plus interest earned thereon); that the probable term of such Fund shall be not longer than fifteen (15) years; and that the permissible sources from which the Board is authorized to appropriate monies to such Fund from time to time shall be (a) amounts applied thereto from budgetary appropriations of the District; (b) unappropriated fund balance of the District; (c) State aid received as reimbursement for expenditures by the District in connection with District capital improvements (whether or not such improvements were financed in whole or in part from the Fund); (d) the proceeds from the sale of unneeded real or personal property owned by the District, if permitted by law and if so directed by the Board; and (e) such other sources as the Board or the voters of the District may direct from time to time, all as may be permitted by law.

COMMENTS... QUESTIONS?

