Property Tax Report Card
142801 - WEST SENECA CSD

2022-2023 - Page 1
Official - as of 04/06/2023 08:56 AM

******Please use Chrome or Firefox browsers when entering the Business Portal to complete the PTRC. Internet Explorer is NOT recommended.*******

Note: Some data elements of the Property Tax Report Card have been revised or renamed to more closely follow the Property Tax Cap calculations districts complete on the Office of the State Comptroller website. Please see the Help text above for definitions. Additional guidance on the Property Tax Levy Limit is available on the Office of Educational Management Services website:
http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/.

Please also submit an electronic version (PDF or Word) of your school district's 2023-24 Budget Notice to: emscmgts@nysed.gov. This will enable us to help correct any formula or data entry discrepancy quickly.

Notice: The Enacted Budget allows school districts to establish a reserve fund for NYS Teachers' Retirement System Contributions, effective immediately. This reserve, if applicable, should be reported in the Schedule of Reserves under 'Other Reserve' and with a description that says: "To fund employer retirement contributions to the New York State Teachers' Retirement System (TRS.)"

Form Due - April 24, 2023

Form Preparer Name:	WILLIAM J. THIEL
Preparer's Telephone Number:	716-677-3121

Shaded Fields Will Calculate	**Budgeted 2022-23 (A)**	**Proposed Budget 2023-24 (B)**	**Percent Change (C)**
Total Budgeted Amount, not including Separate Propositions	138,676,004	147,816,452	6.59 %
A. Proposed Tax Levy to Support the Total Budgeted Amount[1]	66,970,883	68,631,182	
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)	66,970,883	68,631,182	2.48 %
F. Permissible Exclusions to the School Tax Levy Limit	2,785,365	2,748,595	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions[3]	64,185,518	65,882,587	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E-B-F+D)	64,185,518	65,882,587	
I. Difference: (G-H);(negative value requires 60.0% voter approval)[2]	0	0	
Public School Enrollment	5,904	5,900	-0.07 %
Consumer Price Index			8.0 %

[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 2023-24, includes any carryover from 2022-23 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2022-23 (D)	**Estimated 2023-24 (E)**
Adjusted Restricted Fund Balance	20,063,165	17,251,165
Assigned Appropriated Fund Balance	5,222,506	3,675,820
Adjusted Unrestricted Fund Balance	5,547,040	5,912,658
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 *	3/31/23 Actual Balance	6/30/23 Estimated Ending Balance	Intended Use of the Reserve in the 2023-24 School Year (Limit 200 Characters)**
Note: Be sure to click on the Save button at the bottom after each additional Reserve you add under Capital, Property Loss, Liability, or Other Reserve.					
Capital	2021 BUS RESERVE	For the cost of any object or purpose for which bonds may be issued.	2,007,611	1,425,611	Pending Voter Approval up to $983,000 to purchase 8 busses
Capital	2021 CAPITAL	For the cost of any object or purpose for which bonds may be issued.	2,584,568	2,584,568	N/A
Repair		For the cost of repairs to capital improvements or equipment.			
Workers Compensation	WORKERS COMPENSATION RESERVE	For self-insured Workers Compensation and benefits.	4,692,521	3,692,521	Up to $1,000,000 for workers compensation claims
Unemployment Insurance	UNEMPLOYMENT RESERVE	For reimbursement to the State Unemployment Insurance Fund.	971,251	841,251	Up to $130,000 for unemployment claims
Reserve for Tax Reduction		For the gradual use of the proceeds of the sale of school district real property.			
Mandatory Reserve for Debt Service	DEBT SERVICE	For proceeds from the sale of district capital assets or improvement, restricted to debt service.	2,625	2,625	N/A
Insurance		For liability, casualty, and other types of uninsured losses.			
Property Loss + (add)		To cover property loss.			
Liability		To cover incurred liability claims.			
Tax Certiorari	TAX CERTIORARI	For tax certiorari settlements.	487,258	487,258	N/A
Reserve for Insurance Recoveries		For unexpended proceeds of insurance recoveries at fiscal year end.			
Employee Benefit Accrued Liability	EMPLOYEE BENEFIT	For accrued 'employee benefits' due to employees upon termination of service.	4,371,731	3,971,731	Up to $400,000 for employee benefit accrued payments
Retirement Contribution	EMPLOYEE RETIREMENT	For employer retirement contributions to the State and Local Employees' Retirement System.	1,999,160	1,799,160	Up to $200,000 to fund employee retirement
Reserve for Uncollected Taxes		For unpaid taxes due certain city school districts not reimbursed by their			

		city/county until the following fiscal year.			
Single Other Reserve	TEACHER RETIREMENT	For teacher retirement contributions	2,946,440	2,446,440	Up to $500,000 to fund teacher retirement

*** NYSED Reserve Guidance:**
http://www.p12.nysed.gov/mgtserv/accounting/docs/reserve_funds.pdf

OSC Reserve Guidance: http://osc.state.ny.us/localgov/pubs/listacctg.htm#reservefunds

****Provide a brief, but specific, statement of the planned use and appropriation for the reserve in SY 2023-24. Mention any capital expenditures that will need to be voted upon in the upcoming Budget Vote.**

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