



**WEBSTER CENTRAL SCHOOL DISTRICT**

**Brian Neenan**

*Superintendent*

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(585) 216-0001

**Colleen Armstrong**

*Executive Director of Student Services*

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(585) 216-0036

**Erin Land**

*Assistant Superintendent for Instruction*

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**David Swinson**

*Assistant Superintendent for Administration and Human Resources*

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(585) 216-0011

**Brian Freeman**

*Assistant Superintendent for Business*

Brian\_Freeman@webstercsd.org

(585) 216-0017

To: Building Principals  
From: Brian Freeman, Assistant Superintendent for Business  
Re: 2022-2023 Legal Budget Document  
Date: April 12, 2022

In accordance with the New York State Education Law, a legal notice of the School District Annual Vote is published in the local newspaper. Required within this notice is a statement advising residents of our district that the following materials are available and can be obtained at any of our school buildings during the fourteen (14) days immediately preceding the vote date of May 17, 2022.

- Three-Part Budget
- Budget Summary
- Revenue Summary
- Required Compensation Information
- School Budget Notice
- Property Report Card
- Exemption Impact Reports
- NYS Financial Transparency Report

Copies of these documents should be available to any resident of the district between the hours of 9:00 a.m. and 3:00 p.m., Monday through Friday.

If more copies are needed, please make the additional copies at your building.

If any additional information is needed or questions should arise, please contact me.

BF:lb

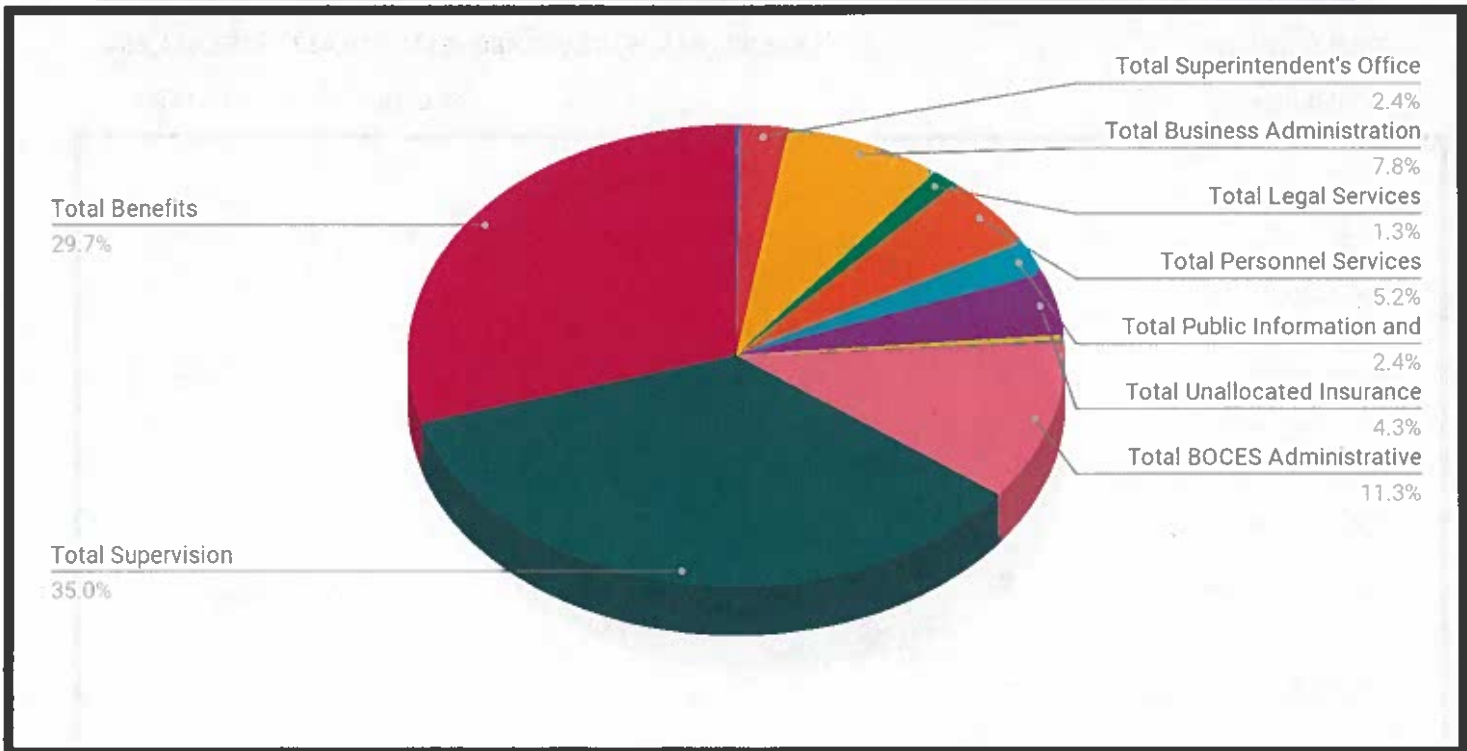
Attach.

**ADMINISTRATIVE OFFICE:** 119 South Avenue, Webster, New York 14580

Main Switchboard: (585) 265-3600 • Fax Machine: (585) 265-6561 • Web Site: [www.websterschools.org](http://www.websterschools.org)

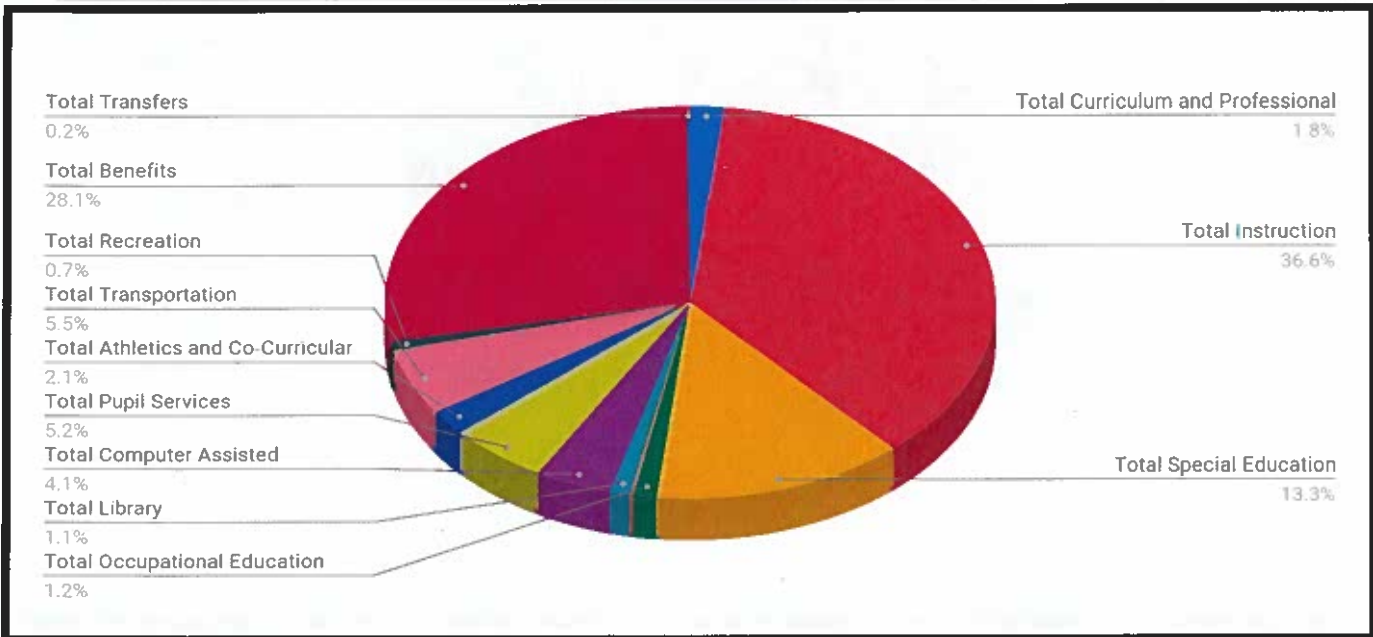
## Administrative Budget 2022-23

<b>Administrative Category</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>
Total Board of Education and Clerk	\$32,885	\$26,435	\$26,435	<b>\$26,435</b>
Total Superintendent's Office	\$325,703	\$341,396	\$353,102	<b>\$339,459</b>
Total Business Administration	\$1,093,418	\$1,095,439	\$1,049,043	<b>\$1,088,135</b>
Total Legal Services	\$175,000	\$175,000	\$175,000	<b>\$175,000</b>
Total Personnel Services	\$701,880	\$713,552	\$767,573	<b>\$733,973</b>
Total Public Information and Services	\$293,564	\$303,709	\$327,445	<b>\$330,889</b>
Total Unallocated Insurance	\$561,750	\$561,750	\$578,603	<b>\$607,533</b>
Total School Association Dues	\$60,000	\$55,000	\$55,000	<b>\$55,000</b>
Total Assessments on School Property	\$10,000	\$10,000	\$10,000	<b>\$10,000</b>
Total BOCES Administrative Costs	\$1,600,000	\$1,575,000	\$1,575,000	<b>\$1,575,000</b>
Total Supervision	\$4,669,577	\$4,744,429	\$4,878,048	<b>\$4,893,290</b>
Total Benefits	\$3,546,376	\$3,853,041	\$3,989,265	<b>\$4,159,684</b>
<b>Total Budget</b>	<b>\$13,070,153</b>	<b>\$13,454,751</b>	<b>\$13,784,514</b>	<b>\$13,994,398</b>
			<b>% of Budget</b>	<b>7.15%</b>



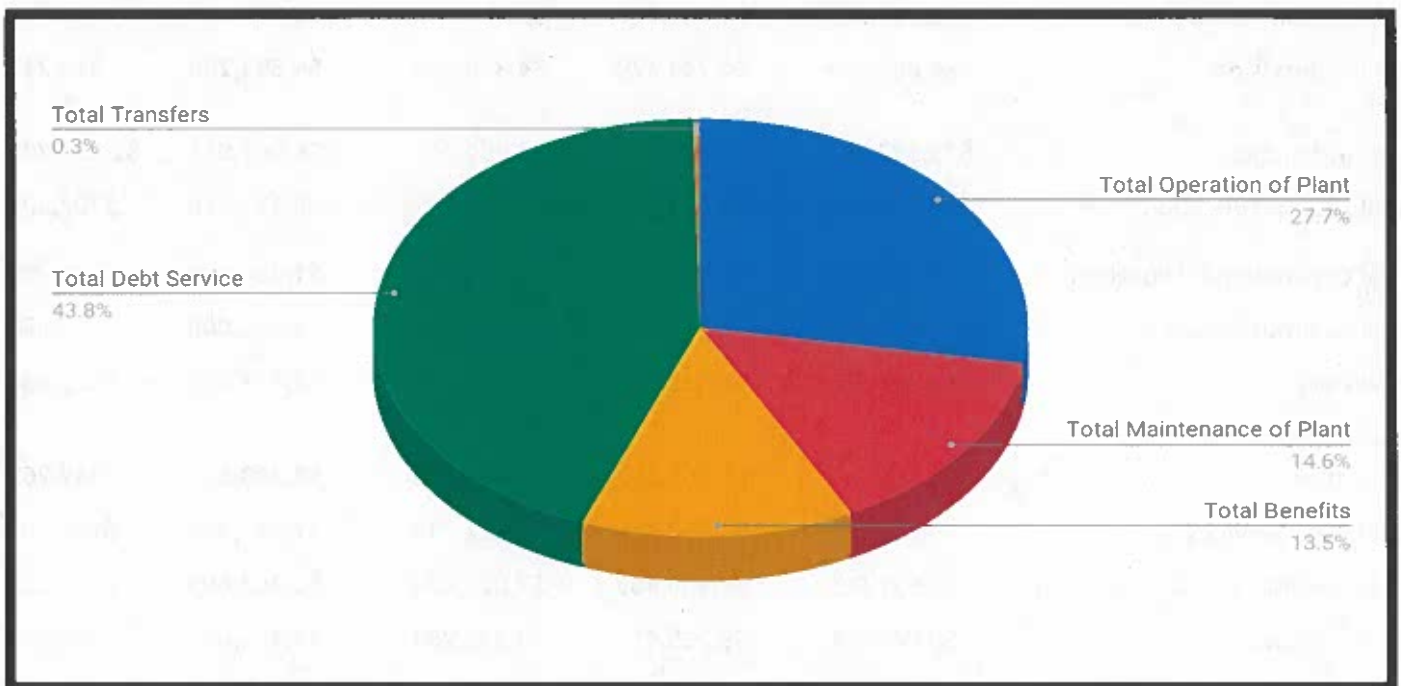
## Program Budget 2022-23

Program Category	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Total Curriculum and Professional Development	\$2,844,099	\$2,807,686	\$2,785,302	\$2,793,708
Total Instruction	\$51,332,807	\$52,390,800	\$53,250,249	\$56,007,954
Total Special Education	\$18,536,136	\$19,181,728	\$19,672,717	\$20,374,918
Total Occupational Education	\$1,525,000	\$1,550,000	\$1,625,000	\$1,850,000
Total Special Schools	\$260,000	\$265,000	\$265,000	\$265,000
Total Library	\$1,507,775	\$1,562,867	\$1,565,968	\$1,677,634
Total Educational Television	\$5,859,252	\$5,861,167	\$6,061,342	\$6,203,611
Total Computer Assisted Instruction	\$6,667,609	\$6,860,325	\$7,822,716	\$7,967,420
Total Pupil Services	\$2,911,969	\$2,956,469	\$3,028,473	\$3,202,695
Total Athletics and Co-Curricular	\$8,045,508	\$8,215,410	\$8,375,283	\$8,462,835
Total Transportation	\$909,385	\$951,579	\$906,754	\$1,041,864
Total Recreation	\$37,447,274	\$39,204,457	\$40,825,613	\$42,956,645
Total Benefits	\$240,000	\$240,000	\$240,000	\$240,000
Total Transfers	\$138,086,814	\$142,047,488	\$146,424,417	\$153,044,284
Total Budget			% of Budget	<b>78.16%</b>



## Capital Budget 2022-23

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
Total Operation of Plant	\$7,488,234	\$7,559,621	\$7,792,389	\$7,977,439
Total Maintenance of Plant	\$4,165,667	\$4,267,187	\$4,222,355	\$4,215,355
Total Benefits	\$3,428,649	\$3,588,972	\$3,747,641	\$3,886,459
Total Debt Service	\$11,214,755	\$12,260,856	\$12,743,129	\$12,595,523
Total Transfers	\$100,000	\$100,000	\$100,000	\$100,000
Total Budget	<b>\$26,397,305</b>	<b>\$27,776,636</b>	<b>\$28,605,514</b>	<b>\$28,774,776</b>
			% of Budget	<b>14.69%</b>



### Budget By Function 2022-23

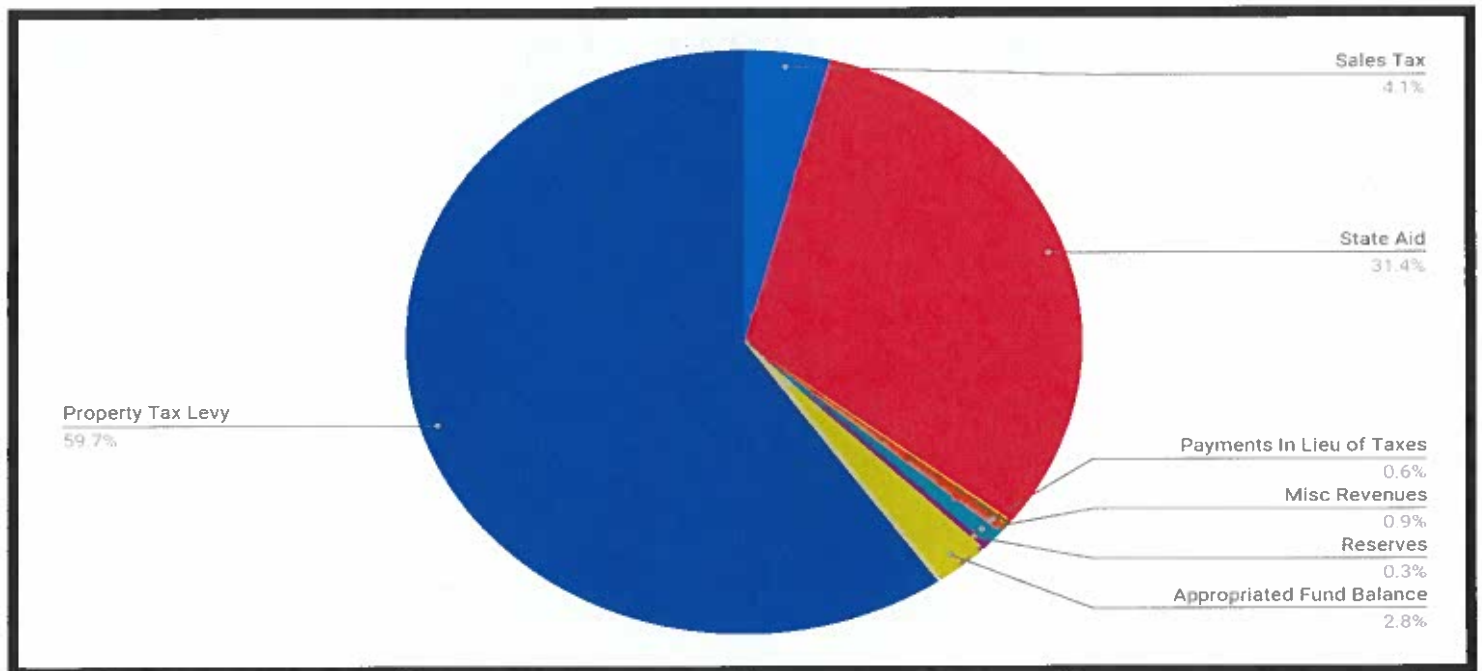
Function Category	2019-20	2020-21	2021-22	2022-23	Variance
Total Board of Education and Clerk	\$32,885	\$26,435	\$26,435	\$26,435	\$0
Total Superintendent's Office	\$325,703	\$341,396	\$353,102	\$339,459	-\$13,643
Total Business, HR, & Legal	\$1,980,298	\$1,993,991	\$2,001,616	\$2,007,108	\$5,492
Total Public Information and Services	\$293,564	\$303,709	\$327,445	\$330,889	\$3,444
Total Unallocated Insurance	\$561,750	\$561,750	\$578,603	\$607,533	\$28,930
Total School Association Dues	\$60,000	\$55,000	\$55,000	\$55,000	\$0
Total BOCES Administrative Costs	\$1,600,000	\$1,575,000	\$1,575,000	\$1,575,000	\$0
Total Operation and Maintenance	\$11,653,901	\$11,826,808	\$12,014,744	\$12,192,794	\$178,050
Total Curriculum and Professional Development	\$2,844,099	\$2,807,686	\$2,785,302	\$2,793,708	\$8,406
Total Supervision	\$4,669,577	\$4,744,429	\$4,878,048	\$4,893,290	\$15,242
Total Instruction	\$51,332,807	\$52,390,800	\$53,250,249	\$56,007,954	\$2,757,705
Total Special Education	\$18,536,136	\$19,181,728	\$19,672,717	\$20,374,918	\$702,201
Total Occupational Education	\$1,525,000	\$1,550,000	\$1,625,000	\$1,850,000	\$225,000
Total Summer School	\$260,000	\$265,000	\$265,000	\$265,000	\$0
Total Library	\$1,507,775	\$1,562,867	\$1,565,968	\$1,677,634	\$111,666
Total Computer Assisted Instruction	\$5,859,252	\$5,861,167	\$6,061,342	\$6,203,611	\$142,269
Total Pupil Services	\$6,667,609	\$6,860,325	\$7,822,716	\$7,967,420	\$144,704
Total Athletics and Co-Curricular	\$2,911,969	\$2,956,469	\$3,028,473	\$3,202,695	\$174,223
Total Transportation	\$8,045,508	\$8,215,410	\$8,375,283	\$8,462,835	\$87,552
Total Recreation	\$909,385	\$951,579	\$906,754	\$1,041,864	\$135,110
Total Benefits	\$44,422,299	\$46,646,471	\$48,562,519	\$51,002,787	\$2,440,268
Total Debt Service and Transfers	\$11,554,755	\$12,600,856	\$13,083,129	\$12,935,523	-\$147,606
<b>Total Budget</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$6,999,012</b>

## Total Budget By Object 2022-23

Object Category	2019-20	2020-21	2021-22	2022-23	Variance
Instructional Salaries	\$69,736,540	\$71,543,814	\$74,362,366	\$77,695,438	\$3,333,072
Non-Instructional Salaries	\$21,204,766	\$21,920,192	\$22,303,048	\$22,931,511	\$628,463
Equipment	\$1,170,428	\$998,628	\$1,055,181	\$1,101,375	\$46,194
Professional Development	\$167,000	\$167,000	\$167,000	\$167,000	\$0
Tuition	\$1,800,000	\$2,050,000	\$2,050,000	\$2,050,000	\$0
Textbooks	\$624,355	\$588,769	\$595,500	\$620,500	\$25,000
Supplies	\$2,510,541	\$2,495,533	\$2,574,099	\$2,654,808	\$80,709
Insurance	\$651,750	\$651,750	\$668,603	\$697,533	\$28,930
Fuels	\$860,000	\$860,000	\$860,000	\$860,000	\$0
Energy	\$2,450,000	\$2,450,000	\$2,450,000	\$2,450,000	\$0
Contractuals	\$3,971,838	\$3,925,863	\$3,895,500	\$4,019,232	\$123,732
BOCES Services	\$16,430,000	\$16,380,000	\$16,187,500	\$16,627,750	\$440,250
Benefits	\$44,422,299	\$46,646,471	\$48,562,519	\$51,002,787	\$2,440,268
Debt Service and Transfers	\$11,554,755	\$12,600,856	\$13,083,129	\$12,935,523	-\$147,606
<b>Totals</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$6,999,012</b>

## Revenue Summary 2022-23

Revenue Category	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>Variance</u>
Sales Tax	\$7,350,000	\$7,350,000	\$7,350,000	\$8,000,000	\$650,000
State Aid	\$52,053,183	\$53,713,540	\$56,822,638	\$61,529,924	\$4,707,286
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$200,000	\$200,000	\$200,000	\$150,000	-\$50,000
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
Misc Revenues	\$1,725,000	\$1,725,000	\$1,800,000	\$1,800,000	\$0
Reserves	\$2,042,499	\$2,182,499	\$1,000,000	\$500,000	-\$500,000
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$107,168,590	\$111,092,837	\$114,626,807	\$116,818,533	\$2,191,726
<b>Total Revenues</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$6,999,012</b>



**WEBSTER CENTRAL SCHOOL DISTRICT**  
**2022-23 BUDGET YEAR**  
**Administrative Salary Disclosure Information**

Chapter 474 of the Laws of 1996, included a provision for the publication of salaries of the Superintendent and Administrative employees, as part of the annual school budget process. The following information represents those individuals at the Webster Central School District affected by this law.

**ADMINISTRATIVE COMPENSATION INFORMATION for Superintendent/Associate/Assistant/Deputy Superintendent**

	SUPERINTENDENT	ASSISTANT SUPERINTENDENT FOR INSTRUCTION	ASSISTANT SUPERINTENDENT FOR HR	ASSISTANT SUPERINTENDENT FOR BUSINESS
SALARY	\$223,000	\$161,000	\$183,846	\$180,472
FRINGE BENEFITS	\$49,206	\$53,402	\$42,181	\$56,896
OTHER REMUNERATION	\$17,188	\$10,863	\$11,719	\$12,593
<b>GRAND TOTAL</b>	<b>\$289,393</b>	<b>\$225,265</b>	<b>\$237,746</b>	<b>\$249,961</b>

Annualized fringe benefits include – retirement costs (TRS) – 10.29% of salary, social security (FICA) - 6.2%, (Medicaid) - 1.45%, Health & Dental insurance plans, and/or a 105/HSA account plan.

Other remuneration includes – discretionary expense account, vacation buyback, life insurance, and tax sheltered annuity.

Other Supervisory and Administrative Employees scheduled to receive \$150,000 or more in salary for the 2022-23 year:

Director of Operations	\$ 182,696
Director of Facilities/Clerk of the Works	\$ 164,230
Secondary Principal	\$ 157,246
Director of Humanities	\$ 152,803
Secondary Principal	\$ 152,468



<b>Webster Central School District 2022-23 Budget Notice</b>	<b>Budgeted Adopted for 2021-22 School Year</b>	<b>Budget Proposed for the 2022-23 School Year</b>	<b>Contingency Budget for the 2022-23 School Year</b>
Total Budgeted Amount	\$ 188,814,445	\$ 195,813,457	\$ 193,328,228
Increase/Decrease for the 2022-23 School Year		\$ 6,999,012	\$ 4,513,783
Percentage Increase in Each Proposed Budget		3.71%	2.39%
Change in Consumer Price Index		4.70%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 114,626,807	\$ 116,818,533	
B. Tax Levy to Support Library Debt, if Applicable	\$ -	\$ -	
C. Levy for Non-Excludable Propositions, if Applicable**	\$ -	\$ -	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 114,626,807	\$ 116,818,533	1.91%
F. Permissible Exclusions to the School Tax Levy Limit	\$ 4,123,338	\$ 3,452,168	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions	\$ 110,503,469	\$ 113,966,365	
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)	\$ 110,503,469	\$ 113,366,365	
I. Difference: (G - H); (negative value requires 60.0% voter approval) **	\$ -	\$ 600,000	
<b>Administrative Component</b>	\$ 13,784,514	\$ 13,994,398	\$ 12,913,986
<b>Program Component</b>	\$ 146,424,417	\$ 152,894,284	\$ 151,737,593
<b>Capital Component</b>	\$ 28,605,514	\$ 28,924,775	\$ 28,676,648
The contingency budget is based upon the following assumptions: The required Tax Levy will default to the previous year's tax levy allowing for reductions in appropriations to allow for some expenses such as, legally prohibited expenses for the purchase of equipment, confidential employee salary increases, public use of facilities, allocations to the repair reserve fund are excluded. The actual changes in appropriations under a contingency budget would be determined by the board of education should this be necessary.			
	<b>Description</b>	<b>Amount</b>	
**List Separate Propositions that are not included in the Total Budgeted Amount: (Tax Levy associated with propositions not eligible for exclusion may affect property tax levy limit and voter approval requirements)	Proposition #1 - School Buses	\$ 1,687,500	
<b>Basic STAR Exemption Impact</b>			
Estimated Basic STAR Exemption Savings*			
	<b>Budget Proposed for the 2022-23 School Year</b>		
Basic STAR Tax Savings	\$604.00		
The annual budget vote for the fiscal year 2022-23 by the qualified voters of the Webster Central School District, Monroe County, New York will be held at Webster Schroeder High School in said district on Tuesday, May 17, 2022 between the hours of 6:00 A.M. and 9:00 P.M. prevailing time in the Schroeder High School at which time the polls will be opened to vote by voting machine.			
*The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

2022-23 Property Tax Report Card				
261901 - Webster Central School District		Budgeted	Proposed Budget	Percent
Contact Person:	Brian Freeman	2021-22	2022-23	Change
Telephone Number:	585-216-0017	(A)	(B)	(C)
Total Budget Amount, Not Including Separate Propositions		188,814,445	195,813,457	3.71%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1		114,626,807	116,818,533	
B. Tax Levy to Support Library Debt, if Applicable		0	0	
C. Tax Levy for Non-Excludable Propositions, if Applicable 2		0	0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable		0	0	
E. Total Proposed School Year Tax Levy (A + B + C - D)		114,626,807	116,818,533	1.91%
F. Permissible Exclusions to the School Tax Levy Limit		4,123,338	3,452,168	
G. School Tax Levy Limit , <u>Excluding</u> Levy for Permissible Exclusions 3		114,626,807	113,966,365	
H. Total Proposed Tax Levy for School Purposes, <u>Excluding</u> Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E - B - F + D)		114,626,807	113,366,365	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2		0	600,000	
Public School Enrollment		8,400	8,300	-1.19%
Consumer Price Index				4.70%
<sup>1</sup> Include any prior year reserve for excess tax levy, including interest. <sup>2</sup> 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. <sup>3</sup> For 2022-23, includes any carryover from 2021-22 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.				
		Actual	Estimated	
		2021-22	2022-23	
		(D)	(E)	
Adjusted Restricted Fund Balance		30,089,874	32,700,000	
Assigned Appropriated Fund Balance		5,500,000	5,500,000	
Adjusted Unrestricted Fund Balance		5,983,258	7,832,538	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget		3.17%	4.00%	
Schedule of Reserve Funds				
Reserve Type and Name*	Reserve Description	3/31/22 Actual Balance	6/30/22 Estimated Ending Balance	Reserve in the 2022-23 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$6,632,917	\$7,000,000	Hold for future capital projects
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$7,764,043	\$8,000,000	Use \$500,000 for 2022-23 Billing
TRS Sub Fund	To fund employer retirement contributions to the Teacher's Retirement System	\$1,812,621	\$2,250,000	Hold for future spikes in yearly costs in the system
Workers' Compensation	To pay for Workers Compensation and benefits.	\$3,027,433	\$3,500,000	Hold for future spikes in yearly costs and to cover Websters' share of consortium deficit
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$1,212,723	\$1,220,000	Hold for any potential future layoffs
Mandatory Reserve for Debt	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$3,155,966	\$3,200,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$1,802,489	\$2,500,000	Fund unbudgeted liability claims that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$3,658,498	\$4,000,000	Fund unbudgeted tax settlements against the district
Employee Benefit Accrued L	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$1,028,684	\$1,030,000	Fund accumulated vacation time for retiring employees
* Note: Only reserves utilized by Webster CSD are listed and not all reserves that are available under General Municipal Law or Education Law				

Debt Service Schedule - Principal and Interest (Bonds)

Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$ 47.8 million Refinanced Additions/Renovations Issued May 2014 Final Payment June 15, 2024										
\$16 M, 2006 First Borrowing Additions/Renovations Issued October 2008 Final Payment Oct 1, 2022										
\$29 M, 2006 Borrowing #2 Additions/Renovations Issued 10/01/2009 Final Payment Oct 1, 2023										
\$6 M, 2010 Turf Project Additions/Renovations Issued 10/15/2010 Final Payment Oct 15, 2024										
\$12,953,873 Project with \$3,238,368 Capital Reserve Issued May of 2016 Final Payment June of 2031										
2017 - 2018	\$2,355,000	\$693,500	\$1,225,000	\$309,150	\$2,095,000	\$466,875	\$445,000	\$101,988	\$445,000	\$345,900
2018 - 2019	\$2,685,000	\$585,750	\$1,255,000	\$315,550	\$2,145,000	\$402,763	\$460,000	\$91,788	\$455,000	\$332,550
2019 - 2020	\$2,815,000	\$431,500	\$1,295,000	\$205,550	\$2,120,000	\$345,875	\$475,000	\$80,100	\$475,000	\$314,350
2020 - 2021	\$2,960,000	\$290,750	\$1,335,000	\$152,950	\$2,200,000	\$288,725	\$485,000	\$79,244	\$490,000	\$300,100
2021 - 2022	\$905,000	\$142,750	\$1,375,000	\$96,750	\$2,300,000	\$216,838	\$490,000	\$45,094	\$515,000	\$275,500
2022 - 2023	\$950,000	\$97,500	\$1,425,000	\$35,625	\$2,355,000	\$131,625	\$500,000	\$45,494	\$535,000	\$255,000
2023 - 2024	\$1,000,000	\$50,000			\$2,415,000	\$42,650	\$525,000	\$28,447	\$560,000	\$228,250
2024 - 2025					\$2,475,000	\$35,000	\$550,000	\$10,700	\$590,000	\$200,250
2025 - 2026					\$2,535,000	\$27,500	\$580,000	\$0	\$620,000	\$170,750
2026 - 2027					\$2,595,000	\$20,000	\$610,000	\$0	\$650,000	\$138,750
2027 - 2028					\$2,655,000	\$12,500	\$640,000	\$0	\$680,000	\$107,250
2028 - 2029					\$2,715,000	\$5,000	\$715,000	\$0	\$715,000	\$73,250
2029 - 2030					\$2,775,000	\$0	\$790,000	\$0	\$790,000	\$37,500
2030 - 2031										
Total	\$11,315,000	\$1,578,250	\$6,685,000	\$749,425	\$13,575,000	\$1,428,476	\$3,430,000	\$400,867	\$7,780,000	\$2,780,500

Debt Service Schedule - Principal and Interest (Bonds)

Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
\$43,539,223 Project with Additions/Renovations Issued June of 2019 Final Payment June of 2040										
\$69,500,000 Project with Additions/Renovations Issued June of 2019 Final Payment June of 2043										
2017-18 Bus Purchases Issued 10/31/2017 Final Payment Oct 15, 2023										
2018-19 Buses (#29) Issued 12/20/18 Final Pmt: 10/15/23										
2019-20 Buses Issued 10/30/19 Final Pmt: 10/15/24										
2017 - 2018					\$301,000	\$45,842				
2018 - 2019					\$330,000	\$24,900			\$40,180	
2019 - 2020	\$400,000	\$600,000			\$335,000	\$17,350			\$23,063	\$291,000
2020 - 2021	\$714,223	\$1,288,401			\$350,000	\$10,500			\$17,663	\$31,575
2021 - 2022	\$1,665,000	\$1,861,450	\$650,000	\$450,000	\$350,000	\$3,500			\$10,913	\$320,000
2022 - 2023	\$1,745,000	\$1,762,225	\$740,000	\$600,000	\$350,000	\$3,500			\$10,913	\$320,000
2023 - 2024	\$1,825,000	\$1,679,175	\$2,035,000	\$1,695,070	\$325,000	\$3,250			\$330,000	\$15,300
2024 - 2025	\$1,915,000	\$1,592,225	\$3,500,000	\$2,370,535					\$345,000	\$5,175
2025 - 2026	\$2,005,000	\$1,501,175	\$4,250,000	\$2,378,140						
2026 - 2027	\$2,105,000	\$1,405,725	\$5,200,000	\$2,318,305						
2027 - 2028	\$2,205,000	\$1,305,500	\$6,300,000	\$2,079,435						
2028 - 2029	\$2,300,000	\$1,200,500	\$7,765,000	\$1,943,290						
2029 - 2030	\$2,415,000	\$1,090,975	\$9,910,000	\$1,802,080						
2030 - 2031	\$2,535,000	\$975,950	\$4,095,000	\$1,655,430						
Total	\$21,829,223	\$18,243,201	\$20,735,000	\$17,992,285	\$1,666,000	\$100,932	\$1,550,000	\$96,275	\$1,612,000	\$132,673

Debt Service Schedule - Principal and Interest (Bonds)

Year	Principal	Interest	Principal	Interest
2020-21 Buses Issued 10/30/20 Final Pmt: 10/15/25				
2021-22 Buses Issued 10/15/2021 Final Pmt: 10/15/26				
2020 - 2021	\$300,000	\$46,810		
2021 - 2022	\$330,000	\$23,800	\$291,000	\$38,923
2022 - 2023	\$335,000	\$17,150	\$310,000	\$22,269
2023 - 2024	\$340,000	\$10,400	\$315,000	\$17,375
2024 - 2025	\$350,000	\$3,500	\$320,000	\$10,825
2025 - 2026			\$330,000	\$3,713
2026 - 2027				
Total	\$1,663,000	\$101,660	\$1,566,000	\$93,113

Year	Principal	Interest	Principal	Interest
Total Construction Debt Principal and Interest				
2020 - 2021	\$300,000	\$46,810		
2021 - 2022	\$330,000	\$23,800	\$291,000	\$38,923
2022 - 2023	\$335,000	\$17,150	\$310,000	\$22,269
2023 - 2024	\$340,000	\$10,400	\$315,000	\$17,375
2024 - 2025	\$350,000	\$3,500	\$320,000	\$10,825
2025 - 2026			\$330,000	\$3,713
2026 - 2027				
Total	\$1,663,000	\$101,660	\$1,566,000	\$93,113

Year	Principal	Interest	Principal	Interest
Total Bus Debt Principal and Interest				
2020 - 2021	\$300,000	\$46,810		
2021 - 2022	\$330,000	\$23,800	\$291,000	\$38,923
2022 - 2023	\$335,000	\$17,150	\$310,000	\$22,269
2023 - 2024	\$340,000	\$10,400	\$315,000	\$17,375
2024 - 2025	\$350,000	\$3,500	\$320,000	\$10,825
2025 - 2026			\$330,000	\$3,713
2026 - 2027				
Total	\$1,663,000	\$101,660	\$1,566,000	\$93,113

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	298,750	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	1	81,111	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	5,022,084	1.13
13800	SCHOOL DISTRICT	RPTL 408	1	11,716,944	2.64
14100	USA - GENERALLY	RPTL 400(1)	1	2,642,082	0.59
18020	MUNICIPAL INDUSTRIAL DEVAGENC	RPTL 412-a	2	23,285,138	5.24
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	5,201,111	1.17
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	230,833	0.05
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	3	1,187,916	0.27
26250	HISTORICAL SOCIETY	RPTL 444	1	201,389	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	4,519,861	1.02
41400	CLERGY	RPTL 460	1	2,083	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	32	2,358,479	0.53
41805	PERSONS AGE 65 OR OVER	RPTL 467	21	1,197,963	0.27
41834	ENHANCED STAR	RPTL 425	231	16,583,857	3.73
41854	BASIC STAR 1999-2000	RPTL 425	405	12,487,365	2.81
41906	PHYSICALLY DISABLED	RPTL 459	1	59,167	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	150,486	0.03
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	88,333	0.02
47100	Mass Telecom Ceiling	RPTL S499-qqqq	1	999,018	0.22
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	55,389	0.01

NYS - Real Property System  
 County of Monroe  
 Town of Webster - 2654  
 Village of Webster  
 SWIS Code - 265401

Assessor's Report - 2021 - Current Year File  
 S495 Exemption Impact Report  
 School Detail Report

RPS221/V04/L001  
 Date/Time - 6/25/2021 14:38:17  
 Total Assessed Value 319,809,983  
 Uniform Percentage 72.00

Equalized Total Assessed Value 444,180,532

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48660	HOUSING DEVELOPMENT FUND CO	P H F L 577,654-a	1	27,777,778	6.25
Total Exemptions Exclusive of System Exemptions:			734	116,147,137	26.15
Total System Exemptions:			0	0	0.00
Totals:			734	116,147,137	26.15

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

School District - 265401 Webster Central

Equalized Total Assessed Value 4,487,448,304

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RP TL 404(1)	5	708,333	0.02
13100	CO - GENERALLY	RP TL 406(1)	47	10,227,918	0.23
13500	TOWN - GENERALLY	RP TL 406(1)	130	73,647,224	1.64
13510	TOWN - CEMETERY LAND	RP TL 446	2	357,916	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RP TL 406(3)	12	8,848,810	0.20
13744	VG O/S LIMITS - SEWER OR WATER	RP TL 406(3)	21	61,949	0.00
13800	SCHOOL DISTRICT	RP TL 408	10	88,237,639	1.97
13870	SPEC DIST USED FOR PURPOSE EST	RP TL 410	5	2,090,834	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RP TL 412	4	90,221,111	2.01
14100	USA - GENERALLY	RP TL 400(1)	2	3,788,472	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RP TL 412-a	5	40,705,834	0.91
18025	MUNICIPAL INDUSTRIAL DEV AGENC	RP TL 412-a	1	1,867,361	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RP TL 462	2	523,056	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RP TL 420-a	18	36,280,140	0.81
25120	NONPROF CORP - EDUCL(CONST PRO	RP TL 420-a	1	3,301,806	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RP TL 420-a	13	16,195,555	0.36
25230	NONPROF CORP - MORAL/MENTAL IM	RP TL 420-a	18	11,223,333	0.25
25300	NONPROF CORP - SPECIFIED USES	RP TL 420-b	4	5,870,278	0.13
26100	VETERANS ORGANIZATION	RP TL 452	1	665,972	0.01
26250	HISTORICAL SOCIETY	RP TL 444	1	49,722	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RP TL 464(2)	5	11,715,472	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RP TL 446	1	533,889	0.01
41300	PARAPLEGIC VETS	RP TL 458(3)	1	368,194	0.01
41400	CLERGY	RP TL 460	9	18,747	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	5,702,909	0.13
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	638,358	0.01
41800	PERSONS AGE 65 OR OVER	RP TL 467	267	22,668,886	0.51
41805	PERSONS AGE 65 OR OVER	RP TL 467	221	12,636,649	0.28
41834	ENHANCED STAR	RP TL 425	2,630	189,549,116	4.22
41854	BASIC STAR 1999-2000	RP TL 425	1	29,889	0.00
41856	BASIC STAR 1999-2000	RP TL 425	1	198,377	0.00
41906	PHYSICALLY DISABLED	RP TL 459	6	1,076,588	0.02
41930	DISABILITIES AND LIMITED INCOM	RP TL 459-c	13		

Equalized Total Assessed Value 4,487,448,304

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	9	589,597	0.01
47100	Mass Telecom Ceiling	RPTL S499-qqq	1	6,029,019	0.13
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	16	3,068,932	0.07
48250	NONPROF HOUSING CO-SR CITS CTR	P H F L L 33(1)(a)	1	42,111,111	0.94
48660	HOUSING DEVELOPMENT FUND CO	P H F L L 577.654-a	5	14,040,139	0.31

Total Exemptions Exclusive of System Exemptions: 9,141 879,081,125 19.59

Total System Exemptions: 0 0 0.00

Totals: 9,141 879,081,125 19.59

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

*Webster*

Equalized Total Assessed Value 25,597,196

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	44,000	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,180,954	4.61
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	84,835	0.33
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	183,390	0.72
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	377,806	1.48
41834	ENHANCED STAR	RPTL 425	26	1,947,800	7.61
41854	BASIC STAR 1999-2000	RPTL 425	51	1,627,860	6.36
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,161	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>					
			102	5,448,806	21.29
<b>Total System Exemptions:</b>					
			0	0	0.00
<b>Totals:</b>					
			102	5,448,806	21.29

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



Equalized Total Assessed Value 25,597,196

School District - 265401 Webster

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	44,000	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,180,954	4.61
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	84,835	0.33
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	183,390	0.72
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	377,806	1.48
41834	ENHANCED STAR	RPTL 425	26	1,947,800	7.61
41854	BASIC STAR 1999-2000	RPTL 425	51	1,627,860	6.36
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,161	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>					
			102	5,448,806	21.29
<b>Total System Exemptions:</b>					
			0	0	0.00
<b>Totals:</b>					
			102	5,448,806	21.29

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 2,894,000

School District - 265401 Webster

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	3	325,559	11.25
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	84,835	2.93
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	43,158	1.49
41834	ENHANCED STAR	RPTL 425	3	242,700	8.39
41854	BASIC STAR 1999-2000	RPTL 425	5	171,500	5.93

Total Exemptions Exclusive of System Exemptions:

			13	867,752	29.98
			0	0	0.00
			13	867,752	29.98

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

School District - 265401 Webster

Equalized Total Assessed Value 22,703,196

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	44,000	0.19
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	855,395	3.77
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	183,390	0.81
41806	PERSONS AGE 65 OR OVER	RPTL 467	4	334,648	1.47
41834	ENHANCED STAR	RPTL 425	23	1,705,100	7.51
41854	BASIC STAR 1999-2000	RPTL 425	46	1,456,360	6.41
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,161	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>					<b>20.18</b>
<b>Total System Exemptions:</b>					<b>0.00</b>
<b>Totals:</b>					<b>20.18</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

# WEBSTER CSD

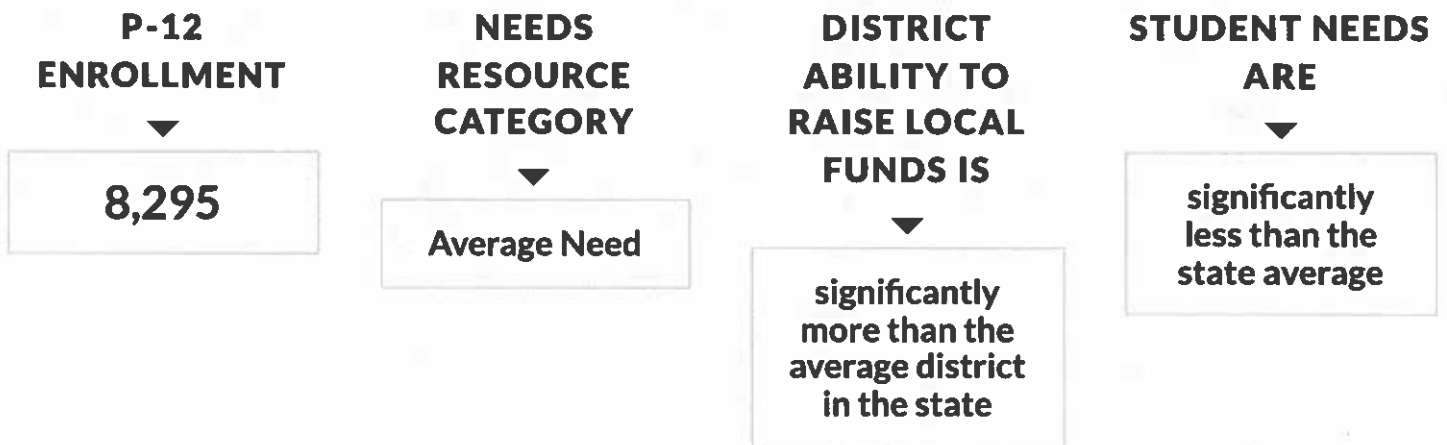
## 2019-20 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

## Economic and Student Characteristics



## Student Demographics

Enrollment	WEBSTER CSD
All Students	8,295
Economically Disadvantaged	24%
Students with Disabilities	10%
English Language Learners	2%
» Race/Ethnicity	

Staffing Profile	WEBSTER CSD
Student-to-Teacher Ratio	14
Teachers with Fewer than 4 years of Experience %	8%
Teachers with 4-20 Years of Experience %	54%
Teachers with 21+ Years of Experience %	38%

# Comparison: How do per pupil expenditures compare?



## Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$8,636.80
» B. Administration (B1 + B2 + B3)	\$1,076.98
» C. All Other Spending (C1 + C2 + C3)	\$818.35

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
D. Total School Level (A + B + C)	\$10,532.13
» E. Central Instruction (E1 + E2 + E3 + E4)	\$2,917.22
» F. Central Administration (F1 + F2 + F3)	\$1,392.96
» G. All Other Central Spending (G1 + G2 + G3)	\$2,621.67
H. Total Central Costs	\$6,931.85
I. Total Spending (D + H)	\$17,463.98

## Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	WEBSTER CSD
J. Total School Level Local/State Spending	\$10,532.13
» K. Total School Level Federal Spending	\$0.00
L. Total Central Level Local/State Spending	\$6,555.89
M. Total Central Level Federal Spending	\$375.96
N. Total Spending (J + K + L + M)	\$17,463.98

## Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

»	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

## Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	WEBSTER CSD
<b>1. Transportation</b>	\$7,848,203.00
<b>2. Charter School Tuition</b>	\$134,948.00
<b>3. Other Tuition</b>	\$8,842,693.00
<b>4. Debt Service</b>	\$11,087,014.00
<b>5. Other</b>	\$46,026,854.00
<b>Percent Excluded from Total</b>	34%
<b>Total Expenditures</b>	<b>\$218,803,465.00</b>

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