



**WEBSTER CENTRAL SCHOOL DISTRICT**

**Brian Neenan**

*Superintendent*

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(585) 216-0001

**Erin Land**

*Assistant Superintendent for Instruction*

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**David Swinson**

*Assistant Superintendent for Administration  
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**Brian Freeman**

*Assistant Superintendent for Business*

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(585) 216-0017

To: Building Principals  
From: Brian Freeman, Assistant Superintendent for Business  
Re: 2023-2024 Legal Budget Documents  
Date: April 19, 2023

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 16, 2023.

- 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 upon request. Printing them and keeping them in an office space is no longer required. However, a link to all the documents can be found here: <https://www.websterschools.org/districtpage.cfm?pageid=960>

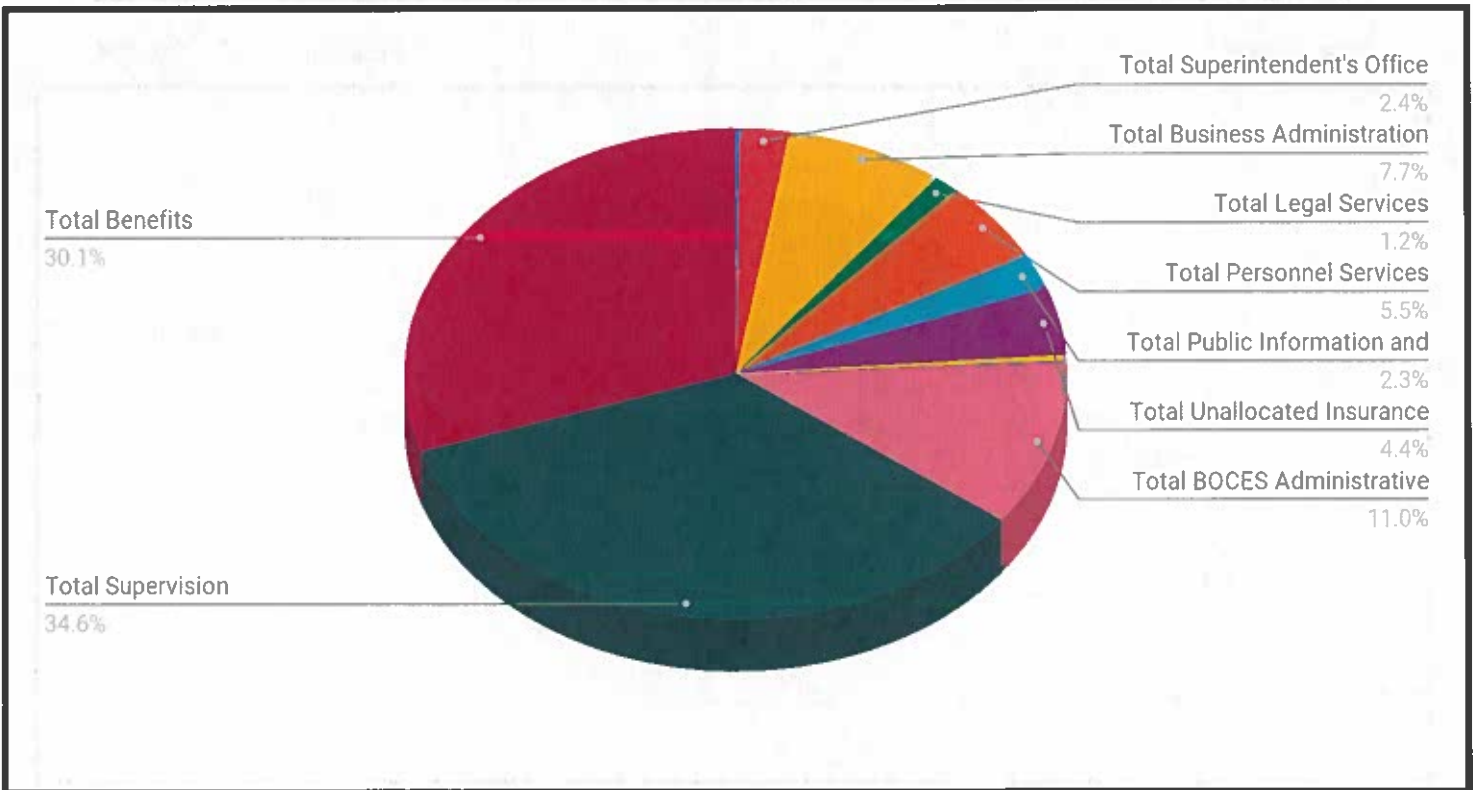
We are providing each building with a copy in the small chance a visitor to the building may ask to see them in person.

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

BF:lb  
Attach.

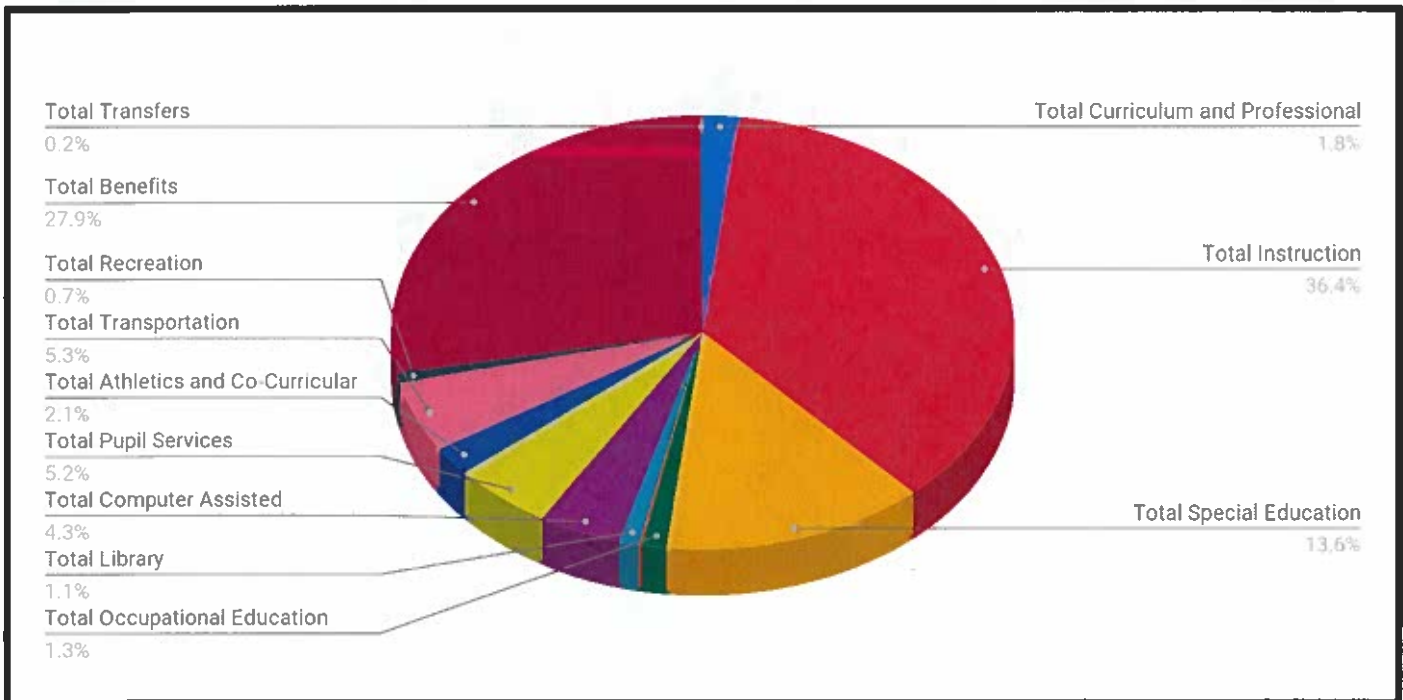
## Administrative Budget 2023-24

Administrative Category	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<b>Total Board of Education and Clerk</b>	\$26,435	\$26,435	\$26,435	<b>\$26,435</b>
<b>Total Superintendent's Office</b>	\$341,396	\$353,102	\$339,459	<b>\$349,300</b>
<b>Total Business Administration</b>	\$1,095,439	\$1,049,043	\$1,088,135	<b>\$1,110,800</b>
<b>Total Legal Services</b>	\$175,000	\$175,000	\$175,000	<b>\$175,000</b>
<b>Total Personnel Services</b>	\$713,552	\$767,573	\$733,973	<b>\$789,475</b>
<b>Total Public Information and Services</b>	\$303,709	\$327,445	\$330,889	<b>\$334,450</b>
<b>Total Unallocated Insurance</b>	\$561,750	\$578,603	\$607,533	<b>\$638,000</b>
<b>Total School Association Dues</b>	\$55,000	\$55,000	\$55,000	<b>\$55,000</b>
<b>Total Assessments on School Property</b>	\$10,000	\$10,000	\$10,000	<b>\$10,000</b>
<b>Total BOCES Administrative Costs</b>	\$1,575,000	\$1,575,000	\$1,575,000	<b>\$1,575,000</b>
<b>Total Supervision</b>	\$4,744,429	\$4,878,048	\$4,893,290	<b>\$4,976,450</b>
<b>Total Benefits</b>	\$3,853,041	\$3,989,265	\$4,159,684	<b>\$4,329,196</b>
<b>Total Budget</b>	<b>\$13,454,751</b>	<b>\$13,784,514</b>	<b>\$13,994,398</b>	<b>\$14,369,106</b>
			<b>% of Budget</b>	<b>7.03%</b>



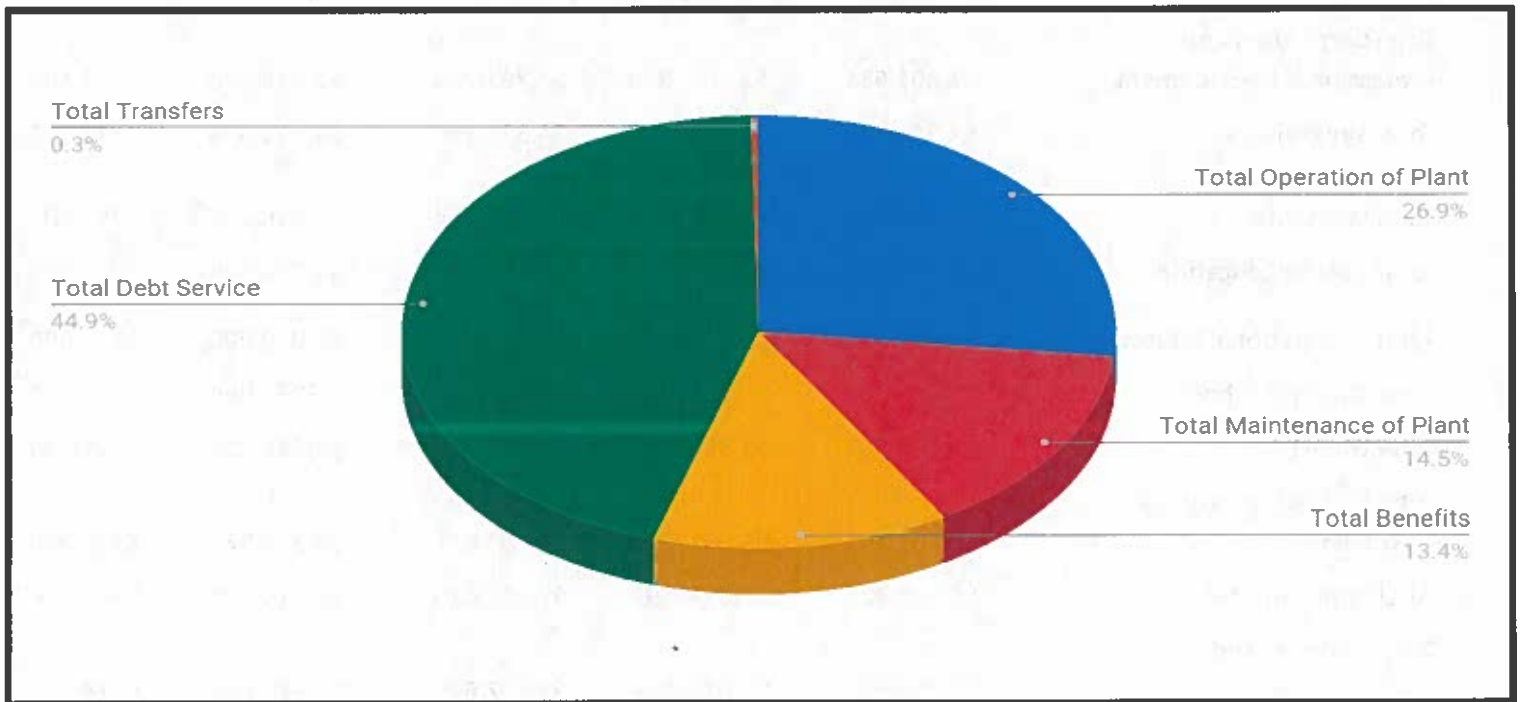
## Program Budget 2023-24

Program Category	2020-21	2021-22	2022-23	2023-24
<b>Total Curriculum and Professional Development</b>	\$2,807,686	\$2,785,302	\$2,793,708	<b>\$2,928,600</b>
<b>Total Instruction</b>	\$52,390,800	\$53,250,249	\$56,007,954	<b>\$58,146,690</b>
<b>Total Special Education</b>	\$19,181,728	\$19,672,717	\$20,374,918	<b>\$21,803,580</b>
<b>Total Occupational Education</b>	\$1,550,000	\$1,625,000	\$1,850,000	<b>\$2,000,000</b>
<b>Total Special Schools</b>	\$265,000	\$265,000	\$265,000	<b>\$265,000</b>
<b>Total Library</b>	\$1,562,867	\$1,565,968	\$1,677,634	<b>\$1,698,105</b>
<b>Total Educational Television</b>	\$5,861,167	\$6,061,342	\$6,203,611	<b>\$6,860,575</b>
<b>Total Computer Assisted Instruction</b>	\$6,860,325	\$7,822,716	\$7,967,420	<b>\$8,324,245</b>
<b>Total Pupil Services</b>	\$2,956,469	\$3,028,473	\$3,202,695	<b>\$3,413,000</b>
<b>Total Athletics and Co-Curricular</b>	\$8,215,410	\$8,375,283	\$8,462,835	<b>\$8,517,550</b>
<b>Total Transportation</b>	\$951,579	\$906,754	\$1,041,864	<b>\$1,117,200</b>
<b>Total Recreation</b>	\$39,204,457	\$40,825,613	\$42,956,645	<b>\$44,546,604</b>
<b>Total Benefits</b>	\$240,000	\$240,000	\$240,000	<b>\$240,000</b>
<b>Total Transfers</b>	<b>\$142,047,488</b>	<b>\$146,424,417</b>	<b>\$153,044,284</b>	<b>\$159,861,149</b>
<b>Total Budget</b>			<b>% of Budget</b>	<b>78.20%</b>



## Capital Budget 2023-24

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<b>Total Operation of Plant</b>	\$7,559,621	\$7,792,389	\$7,977,439	<b>\$8,116,075</b>
<b>Total Maintenance of Plant</b>	\$4,267,187	\$4,222,355	\$4,215,355	<b>\$4,381,500</b>
<b>Total Benefits</b>	\$3,588,972	\$3,747,641	\$3,886,458	<b>\$4,048,000</b>
<b>Total Debt Service</b>	\$12,260,856	\$12,743,129	\$12,595,523	<b>\$13,562,900</b>
<b>Total Transfers</b>	\$100,000	\$100,000	\$100,000	<b>\$100,000</b>
<b>Total Budget</b>	<b>\$27,776,636</b>	<b>\$28,605,514</b>	<b>\$28,774,775</b>	<b>\$30,208,475</b>
			% of Budget	<b>14.78%</b>



## Budget By Function 2023-24

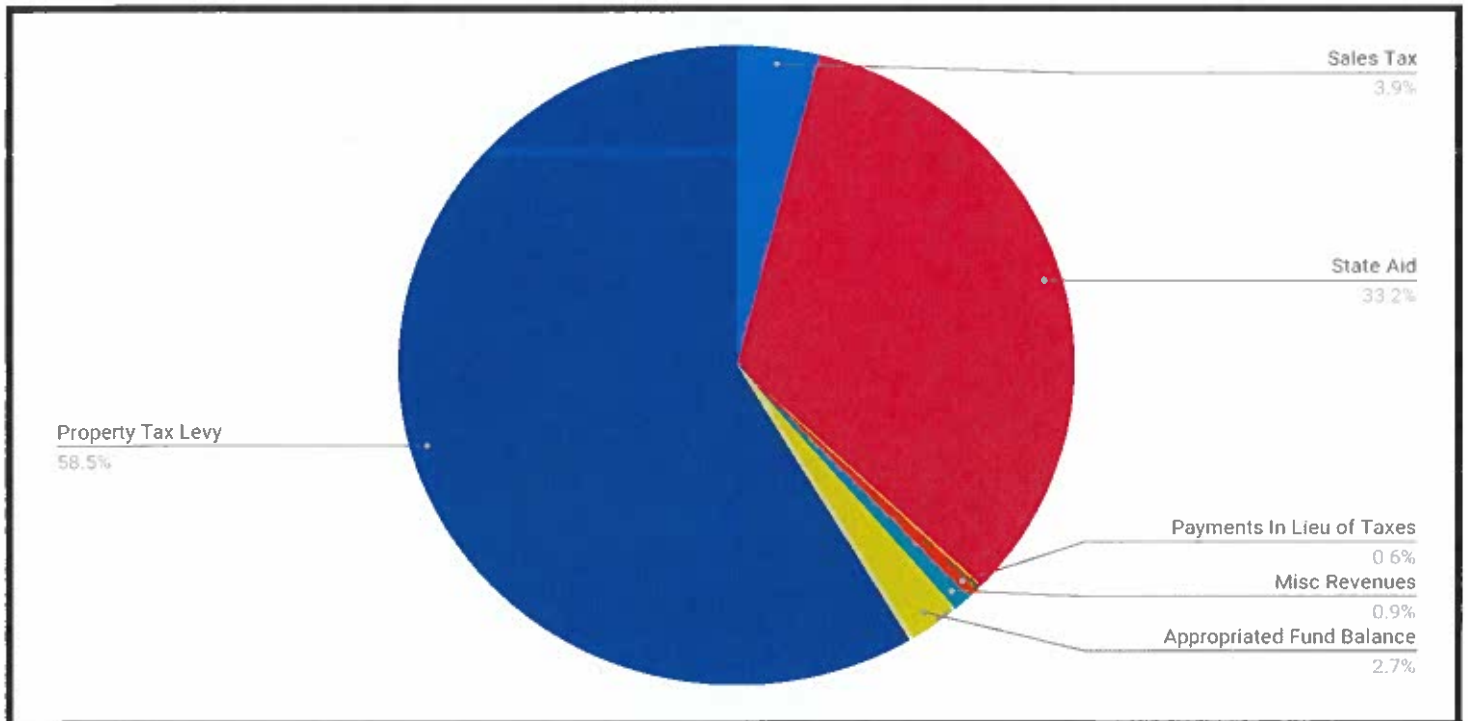
<b>Function Category</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Variance</b>
Total Board of Education and Clerk	\$26,435	\$26,435	\$26,435	\$26,435	\$0
Total Superintendent's Office	\$341,396	\$353,102	\$339,459	\$349,300	\$9,841
Total Business, HR, & Legal	\$1,993,991	\$2,001,616	\$2,007,108	\$2,085,275	\$78,167
Total Unallocated Insurance	\$561,750	\$578,603	\$607,533	\$638,000	\$30,467
Total Public Information and Services	\$358,709	\$382,445	\$385,889	\$389,450	\$3,561
Total BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$0
Total Operation and Maintenance	\$11,826,808	\$12,014,744	\$12,192,794	\$12,497,575	\$304,781
Total Curriculum and Professional Development	\$2,807,686	\$2,785,302	\$2,793,708	\$2,928,600	\$134,892
Total Supervision	\$4,744,429	\$4,878,048	\$4,893,290	\$4,976,450	\$83,160
Total Instruction	\$52,390,800	\$53,250,249	\$56,007,954	\$58,146,690	\$2,138,736
Total Special Education	\$19,181,728	\$19,672,717	\$20,374,918	\$21,803,580	\$1,428,662
Total Occupational Education	\$1,550,000	\$1,625,000	\$1,850,000	\$2,000,000	\$150,000
Total Summer School	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Total Library	\$1,562,867	\$1,565,968	\$1,677,634	\$1,698,105	\$20,471
Total Computer Assisted Instruction	\$5,861,167	\$6,061,342	\$6,203,611	\$6,860,575	\$656,964
Total Pupil Services	\$6,860,325	\$7,822,716	\$7,967,420	\$8,324,245	\$356,825
Total Athletics and Co-Curricular	\$2,956,469	\$3,028,473	\$3,202,695	\$3,413,000	\$210,305
Total Transportation	\$8,215,410	\$8,375,283	\$8,462,835	\$8,517,550	\$54,715
Total Recreation	\$951,579	\$906,754	\$1,041,864	\$1,117,200	\$75,336
Total Benefits	\$46,646,471	\$48,562,519	\$51,002,787	\$52,923,800	\$1,921,013
Total Debt Service and Transfers	\$12,600,856	\$13,083,129	\$12,935,523	\$13,902,900	\$967,377
<b>Total Budget</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$8,625,273</b>

## Total Budget By Object 2023-24

<b>Object Category</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Variance</b>
<b>Instructional Salaries</b>	\$71,543,814	\$74,362,366	\$77,695,438	<b>\$81,049,425</b>	\$3,353,987
<b>Non-Instructional Salaries</b>	\$21,920,192	\$22,303,048	\$22,931,511	<b>\$24,079,475</b>	\$1,147,964
<b>Equipment</b>	\$998,628	\$1,055,181	\$1,101,375	<b>\$1,242,400</b>	\$141,025
<b>Professional Development</b>	\$167,000	\$167,000	\$167,000	<b>\$167,000</b>	\$0
<b>Tuition</b>	\$2,050,000	\$2,050,000	\$2,050,000	<b>\$2,150,000</b>	\$100,000
<b>Textbooks</b>	\$588,769	\$595,500	\$620,500	<b>\$632,300</b>	\$11,800
<b>Supplies</b>	\$2,495,533	\$2,574,099	\$2,654,808	<b>\$2,848,430</b>	\$193,622
<b>Insurance</b>	\$651,750	\$668,603	\$697,533	<b>\$728,000</b>	\$30,467
<b>Fuels</b>	\$860,000	\$860,000	\$860,000	<b>\$860,000</b>	\$0
<b>Energy</b>	\$2,450,000	\$2,450,000	\$2,450,000	<b>\$2,450,000</b>	\$0
<b>Contractuals</b>	\$3,925,863	\$3,895,500	\$4,019,232	<b>\$4,060,000</b>	\$40,768
<b>BOCES Services</b>	\$16,380,000	\$16,187,500	\$16,627,750	<b>\$17,345,000</b>	\$717,250
<b>Benefits</b>	\$46,646,471	\$48,562,519	\$51,002,787	<b>\$52,923,800</b>	\$1,921,013
<b>Debt Service and Transfers</b>	\$12,600,856	\$13,083,129	\$12,935,523	<b>\$13,902,900</b>	\$967,377
<b>Totals</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$8,625,273</b>

## Revenue Summary 2022-23

<b>Revenue Category</b>	<b><u>2020-21</u></b>	<b><u>2021-22</u></b>	<b><u>2022-23</u></b>	<b><u>2023-24</u></b>	<b><u>Variance</u></b>
<b>Sales Tax</b>	\$7,350,000	\$7,350,000	\$8,000,000	<b>\$8,000,000</b>	\$0
<b>State Aid</b>	\$53,713,540	\$56,822,638	\$61,529,924	<b>\$67,812,930</b>	\$6,283,006
<b>Rental of Property - BOCES</b>	\$265,000	\$265,000	\$265,000	<b>\$265,000</b>	\$0
<b>Interest</b>	\$200,000	\$200,000	\$150,000	<b>\$150,000</b>	\$0
<b>Payments In Lieu of Taxes (PILOTS)</b>	\$1,250,000	\$1,250,000	\$1,250,000	<b>\$1,250,000</b>	\$0
<b>Misc Revenues</b>	\$1,725,000	\$1,800,000	\$1,800,000	<b>\$1,800,000</b>	\$0
<b>Reserves</b>	\$2,182,499	\$1,000,000	\$500,000	<b>\$0</b>	-\$500,000
<b>Appropriated Fund Balance</b>	\$5,500,000	\$5,500,000	\$5,500,000	<b>\$5,500,000</b>	\$0
<b>Property Tax Levy</b>	\$111,092,837	\$114,626,807	\$116,818,533	<b>\$119,660,800</b>	\$2,842,267
<b>Total Revenues</b>	<b>\$183,278,876</b>	<b>\$188,814,445</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$8,625,273</b>



**WEBSTER CENTRAL SCHOOL DISTRICT**  
**2023-24 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	\$165,589	\$189,085	\$185,616
FRINGE BENEFITS	\$48,668	\$55,217	\$42,763	\$58,704
OTHER REMUNERATION	\$17,188	\$12,035	\$12,916	\$12,786
<b>GRAND TOTAL</b>	<b>\$288,855</b>	<b>\$232,840</b>	<b>\$244,764</b>	<b>\$257,105</b>

Annualized fringe benefits include – retirement costs (TRS) – 9.76% 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 \$162,000 or more in salary for the 2023-24 year:

Director of Facilities/Clerk of the Works	\$ 165,000
Secondary Principal	\$ 166,800
Secondary Principal	\$ 162,500



<b>Webster Central School District 2023-24 Budget Notice</b>				<b>Budgeted Adopted for 2022-23 School Year</b>	<b>Budget Proposed for the 2023-24 School Year</b>	<b>Contingency Budget for the 2023-24 School Year*</b>
Total Budgeted Amount				\$ 195,813,457	\$ 204,438,730	\$ 201,923,033
Increase/Decrease for the 2023-24 School Year					\$ 8,625,273	\$ 6,109,576
Percentage Increase in Each Proposed Budget					4.40%	3.12%
Change in Consumer Price Index					8.00%	
A. Proposed Tax Levy to Support the Total Budgeted Amount				\$ 116,818,533	\$ 119,660,800	
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				\$ -	\$ -	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>				<b>\$ 116,818,533</b>	<b>\$ 119,660,800</b>	<b>2.43%</b>
F. Permissible Exclusions to the School Tax Levy Limit				\$ 3,452,168	\$ 2,964,185	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions				\$ 113,966,365	\$ 116,696,615	
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)				\$ 113,366,365	\$ 116,696,615	
I. Difference: (G - H); (negative value requires 60.0% voter approval) **				\$ 600,000	\$ -	
Administrative Component				\$ 13,994,398	\$ 14,369,106	\$ 13,258,227
Program Component				\$ 153,044,284	\$ 159,861,149	\$ 158,704,458
Capital Component				\$ 28,774,775	\$ 30,208,475	\$ 29,960,348
*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>
				Proposition #1 - School Buses		\$ 1,600,000
**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)						
<b>Basic STAR Exemption Impact</b>						
Estimated Basic STAR Exemption Savings*						
				Budget Proposed for the 2023-24 School Year		
Basic STAR Tax Savings				599.25		
The annual budget vote for the fiscal year 2023-24 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 16, 2023 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.						

**2023-24 Property Tax Report Card**

<b>261901 - Webster Central School District</b>			
Contact Person: Brian Freeman	<b>Budgeted 2022-23 (A)</b>	<b>Proposed Budget 2023-24 (B)</b>	<b>Percent Change (C)</b>
Telephone Number: 585-216-0017			
Total Budget Amount, Not Including Separate Propositions	195,813,457	204,438,730	4.40%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	116,818,533	119,660,800	
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)	116,818,533	119,660,800	2.43%
F. Permissible Exclusions to the School Tax Levy Limit	3,452,168	2,964,185	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions 3	113,966,365	116,696,615	
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)	113,366,365	116,696,615	
I. Difference: (G - H); (negative value requires 60.0% voter approval)	600,000	0	
Public School Enrollment	8,300	8,200	-1.20%
Consumer Price Index			8.00%

<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 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.

	<b>Actual 2022-23 (D)</b>	<b>Estimated 2023-24 (E)</b>
Adjusted Restricted Fund Balance	39,308,404	45,970,000
Assigned Appropriated Fund Balance	5,500,000	5,500,000
Adjusted Unrestricted Fund Balance	5,983,258	8,177,549
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.06%	4.00%

**Schedule of Reserve Funds**

<b>Reserve Type and Name*</b>	<b>Reserve Description</b>	<b>3/31/23 Actual Balance</b>	<b>6/30/23 Estimated Ending Balance</b>	<b>Intended Use of the Reserve in the 2023-24 School Year</b>
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$10,682,838	\$12,500,000	Hold for future capital projects
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$8,805,786	\$9,000,000	Hold for future spikes in yearly costs in the system
TRS Sub Fund	To fund employer retirement contributions to the Teacher's Retirement System	\$2,858,889	\$3,500,000	Hold for future spikes in yearly costs in the system
Workers' Compensation	To pay for Workers Compensation and benefits.	\$4,046,514	\$5,000,000	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.	\$1,218,525	\$1,220,000	Hold for any potential future layoffs
Mandatory Reserve for Debt Service	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$3,165,939	\$3,200,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$3,318,008	\$4,000,000	Fund unbudgeted liability claims that insurance will not cover
Insurance	To establish a reserve for the express purpose for cyber security related claims	\$0	\$2,000,000	Fund excessive costs for cybersecurity that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$4,178,299	\$4,500,000	Fund unbudgeted tax settlements against the district
Employee Benefit Accrued Liability	For the payment of accrued employee benefits' due to employees upon termination of service.	\$1,033,606	\$1,050,000	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)

\$ 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  
 \$12,953,473 Project with \$3,238,368 Capital Reserve Issued May of 2016 Final Payment June of 2031

Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017 - 2018	\$2,555,000	\$693,500	\$1,225,000	\$309,150	\$2,095,000	\$466,875	\$445,000	\$101,988		
2018 - 2019	\$2,685,000	\$565,750	\$1,255,000	\$216,550	\$2,185,000	\$402,763	\$460,000	\$91,788	\$445,000	\$345,900
2019 - 2020	\$2,815,000	\$431,500	\$1,295,000	\$205,550	\$2,120,000	\$345,875	\$475,000	\$80,100	\$455,000	\$332,550
2020 - 2021	\$2,960,000	\$290,750	\$1,335,000	\$152,950	\$2,200,000	\$288,725	\$455,000	\$79,244	\$475,000	\$314,350
2021 - 2022	\$905,000	\$142,750	\$1,375,000	\$98,750	\$2,300,000	\$216,838	\$480,000	\$65,094	\$490,000	\$300,100
2022 - 2023	\$950,000	\$97,500	\$1,425,000	\$35,625	\$2,355,000	\$131,625	\$500,000	\$45,494	\$515,000	\$275,600
2023 - 2024	\$1,000,000	\$50,000			\$2,415,000	\$42,650	\$525,000	\$28,447	\$535,000	\$255,000
2024 - 2025							\$535,000	\$10,700	\$560,000	\$228,250
2025 - 2026									\$590,000	\$200,250
2026 - 2027									\$620,000	\$170,750
2027 - 2028									\$650,000	\$139,750
2028 - 2029									\$680,000	\$107,250
2029 - 2030									\$715,000	\$73,250
2030 - 2031									\$750,000	\$37,500
Total	\$13,870,000	\$2,271,750	\$7,910,000	\$1,058,575	\$15,670,000	\$1,895,351	\$3,875,000	\$502,855	\$7,480,000	\$2,780,500

\$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  
 \$1,550,000 2018-19 Buses (#29) Issued 12/20/18 Final Pmt. 10/15/23  
 \$1,612,000 2019-20 Buses Issued 10/30/19 Final Pmt. 10/15/24  
 \$1,663,000 2020-21 Buses Issued 10/30/20 Final Pmt. 10/15/25

Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017 - 2018										
2018 - 2019										
2019 - 2020	\$550,000	\$448,750			\$285,000	\$40,180				
2020 - 2021	\$714,223	\$1,288,801			\$305,000	\$23,863	\$292,000	\$56,310		
2021 - 2022	\$1,665,000	\$1,841,450	\$650,000	\$450,000	\$315,000	\$17,663	\$320,000	\$31,575	\$308,000	\$46,810
2022 - 2023	\$1,745,000	\$1,762,225	\$240,000	\$800,000	\$320,000	\$10,913	\$325,000	\$24,313	\$330,000	\$23,800
2023 - 2024	\$1,825,000	\$1,679,175	\$1,220,000	\$2,227,050	\$325,000	\$3,656	\$330,000	\$15,300	\$335,000	\$17,150
2024 - 2025	\$1,915,000	\$1,592,325	\$3,500,000	\$2,370,535			\$345,000	\$5,175	\$340,000	\$10,400
2025 - 2026	\$2,005,000	\$1,501,175	\$4,250,000	\$2,378,140					\$350,000	\$3,500
2026 - 2027	\$2,105,000	\$1,405,725	\$3,700,000	\$2,218,305						
2027 - 2028	\$2,205,000	\$1,305,500	\$3,630,000	\$2,079,435						
2028 - 2029	\$2,300,000	\$1,200,500	\$3,765,000	\$1,943,290						
2029 - 2030	\$2,415,000	\$1,090,975	\$3,910,000	\$1,802,080						
2030 - 2031	\$2,535,000	\$975,950	\$4,055,000	\$1,655,430						
Total	\$21,979,223	\$16,092,551	\$28,920,000	\$17,924,265	\$1,550,000	\$96,275	\$1,612,000	\$132,673	\$1,663,000	\$101,660

Debt Service Schedule - Principal and Interest (Bonds)

\$1,566,000 2021-22 Buses Issued 10/15/2021 Final Pmt. 10/15/26  
 \$1,687,500 2022-23 Buses Issued 10/18/2022 Final Pmt. 10/15/26

Year	Principal	Interest	Principal	Interest
2020 - 2021				
2021 - 2022				
2022 - 2023	\$291,000	\$38,929		
2023 - 2024	\$310,000	\$22,269	\$307,500	\$94,538
2024 - 2025	\$315,000	\$17,375	\$330,000	\$48,600
2025 - 2026	\$320,000	\$10,825	\$340,000	\$35,200
2026 - 2027	\$330,000	\$3,713	\$350,000	\$21,400
2027 - 2028			\$360,000	\$7,200
2028 - 2029				
2029 - 2030				
2030 - 2031				
Total	\$1,566,000	\$93,111	\$1,687,500	\$206,938

Equalized Total Assessed Value 5,101,057,156

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	13	1,012,557	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	5,288,070	0.10
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	15	3,397,494	0.07
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	47,375,000	0.93
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	5	15,795,157	0.31
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>973,083,071</b>	<b>19.08</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>973,083,071</b>	<b>19.08</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: \_\_\_\_\_

Equalized Total Assessed Value 5,101,057,156

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
2100	NYS - GENERALLY	RPTL 404(1)	5	796,876	0.02
3100	CO - GENERALLY	RPTL 406(1)	46	22,786,725	0.45
3500	TOWN - GENERALLY	RPTL 406(1)	135	83,283,924	1.63
3510	TOWN - CEMETERY LAND	RPTL 446	2	402,656	0.01
3740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	9,954,914	0.20
3744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	69,688	0.00
3800	SCHOOL DISTRICT	RPTL 408	10	99,267,344	1.95
3870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	5	2,352,189	0.05
4000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	101,498,750	1.99
4100	USA - GENERALLY	RPTL 400(1)	2	4,262,031	0.08
8020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	5	40,887,190	0.80
8025	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,100,781	0.04
1600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	588,438	0.01
15110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	41,872,189	0.82
15120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	3,714,531	0.07
15130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	12	19,328,751	0.38
15230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	18	12,851,096	0.25
15300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	6,927,344	0.14
16100	VETERANS ORGANIZATION	RPTL 452	1	749,219	0.01
16250	HISTORICAL SOCIETY	RPTL 444	1	55,938	0.00
16400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	13,179,907	0.26
17350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	600,625	0.01
11300	PARAPLEGIC VETS	RPTL 458(3)	1	414,219	0.01
11400	CLERGY	RPTL 460	10	23,440	0.00
11720	AGRICULTURAL DISTRICT	AG-MKTS L 305	27	5,105,706	0.10
11730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	476,562	0.01
11800	PERSONS AGE 65 OR OVER	RPTL 467	206	19,477,436	0.38
11805	PERSONS AGE 65 OR OVER	RPTL 467	191	13,234,356	0.26
11834	ENHANCED STAR	RPTL 425	2,639	220,801,114	4.33
11854	BASIC STAR 1999-2000	RPTL 425	5,095	171,931,250	3.37
11856	BASIC STAR 1999-2000	RPTL 425	1	33,625	0.00
11906	PHYSICALLY DISABLED	RPTL 459	5	195,987	0.00
11930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	11	989,992	0.02

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 I L 577,654-a	1	31,250,000	6.34
Total Exemptions Exclusive of System Exemptions:				125,481,649	25.44
Total System Exemptions:				0	0.00
Totals:				125,481,649	25.44

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 493,156,277**

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	336,094	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	1	91,250	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	5,649,847	1.15
13800	SCHOOL DISTRICT	RPTL 408	1	13,181,563	2.67
14100	USA - GENERALLY	RPTL 400(1)	1	2,972,342	0.60
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	22,943,281	4.65
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	5,851,252	1.19
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	259,688	0.05
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	1,496,095	0.30
26250	HISTORICAL SOCIETY	RPTL 444	1	226,563	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	5,084,844	1.03
11400	CLERGY	RPTL 460	1	2,344	0.00
11800	PERSONS AGE 65 OR OVER	RPTL 467	24	2,081,016	0.42
11805	PERSONS AGE 65 OR OVER	RPTL 467	21	1,346,907	0.27
11834	ENHANCED STAR	RPTL 425	225	18,738,463	3.80
11854	BASIC STAR 1999-2000	RPTL 425	380	12,825,000	2.60
11906	PHYSICALLY DISABLED	RPTL 459	1	66,563	0.01
11930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	169,297	0.03
11935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	99,375	0.02
17100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	775,131	0.16
17615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	34,734	0.01

Equalized Total Assessed Value 28,169,563

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	46,809	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,149,795	4.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	90,250	0.32
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	88,564	0.31
41806	PERSONS AGE 65 OR OVER	RPTL 467	6	586,529	2.08
41834	ENHANCED STAR	RPTL 425	27	2,139,685	7.60
41854	BASIC STAR 1999-2000	RPTL 425	45	1,439,100	5.11
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,298	0.01
Total Exemptions Exclusive of System Exemptions:				5,543,030	19.68
Total System Exemptions:				0	0.00
Totals:				5,543,030	19.68

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 28,169,563

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	46,809	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,149,795	4.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	90,250	0.32
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	88,564	0.31
41806	PERSONS AGE 65 OR OVER	RPTL 467	6	586,529	2.08
41834	ENHANCED STAR	RPTL 425	27	2,139,685	7.60
41854	BASIC STAR 1999-2000	RPTL 425	45	1,439,100	5.11
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,298	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>5,543,030</b>	<b>19.68</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>5,543,030</b>	<b>19.68</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: \_\_\_\_\_

Equalized Total Assessed Value 3,078,723

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	344,744	11.20
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	90,250	2.93
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	92,006	2.99
41834	ENHANCED STAR	RPTL 425	3	239,043	7.76
41854	BASIC STAR 1999-2000	RPTL 425	5	162,500	5.28
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>928,543</b>	<b>30.16</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>928,543</b>	<b>30.16</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: \_\_\_\_\_

Equalized Total Assessed Value 25,090,839

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	46,809	0.19
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	805,051	3.21
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	88,564	0.35
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	494,523	1.97
41834	ENHANCED STAR	RPTL 425	24	1,900,642	7.58
41854	BASIC STAR 1999-2000	RPTL 425	40	1,276,600	5.09
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,298	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>4,614,487</b>	<b>18.39</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>4,614,487</b>	<b>18.39</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

## 2020-21 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

P-12 ENROLLMENT



8,039

NEEDS RESOURCE  
CATEGORY



Average Need

DISTRICT ABILITY  
TO RAISE LOCAL  
FUNDS IS



significantly more  
than the average  
district in the  
state

STUDENT NEEDS  
ARE



significantly less  
than the state  
average

## Student Demographics

Enrollment	WEBSTER CSD
All Students	8,039
Economically Disadvantaged	25%
Students with Disabilities	10%
English Language Learners	2%
» Race/Ethnicity	

Staffing Profile	WEBSTER CSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	14%

Staffing Profile	WEBSTER CSD
Teachers with 4-20 Years of Experience %	51%
Teachers with 21+ Years of Experience %	36%

## Comparison: How do per pupil expenditures compare?

THIS SCHOOL



N/A

DISTRICT OR  
DISTRICT OF  
LOCATION



\$18,480.85

COUNTY AVERAGE



\$18,904.87

STATEWIDE  
AVERAGE



\$23,468.15

### 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)	\$9,855.79
» B. Administration (B1 + B2 + B3)	\$1,224.37
» C. All Other Spending (C1 + C2 + C3)	\$746.41
D. Total School Level (A + B + C)	\$11,826.56
» E. Central Instruction (E1 + E2 + E3 + E4)	\$2,752.08
» F. Central Administration (F1 + F2 + F3)	\$1,398.42
» G. All Other Central Spending (G1 + G2 + G3)	\$2,503.79
H. Total Central Costs	\$6,654.29

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
I. Total Spending (D + H)	\$18,480.85

## 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	\$11,227.16
>> K. Total School Level Federal Spending	\$599.40
L. Total Central Level Local/State Spending	\$6,654.29
M. Total Central Level Federal Spending	\$0.00
N. Total Spending (J + K + L + M)	\$18,480.85

## 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>	\$7,241,406.00
<b>2. Charter School Tuition</b>	\$206,665.00
<b>3. Other Tuition</b>	\$6,286,277.00
<b>4. Debt Service</b>	\$12,209,272.00
<b>5. Other</b>	\$28,578,294.00
<b>Percent Excluded from Total</b>	27%
<b>Total Expenditures</b>	<b>\$203,089,448.00</b>

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