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Brian Freeman

Assistant Superintendent for Business

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To: Building Principals
From: Brian Freeman, Assistant Superintendent for Business
Re: 2021-2022 Legal Budget Document
Date: April 30, 2021

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 18, 2021.

- 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.

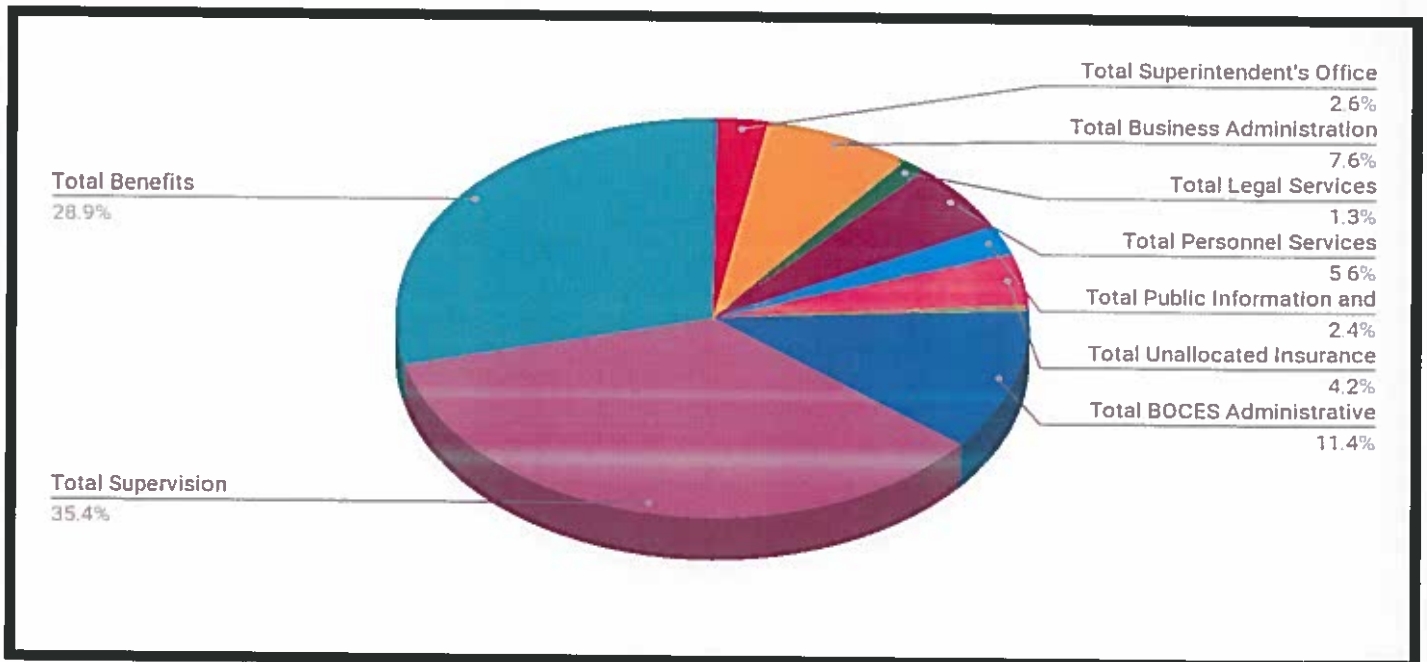
If any additional information is needed or questions should arise, please contact me.

BF:lb

Attach.

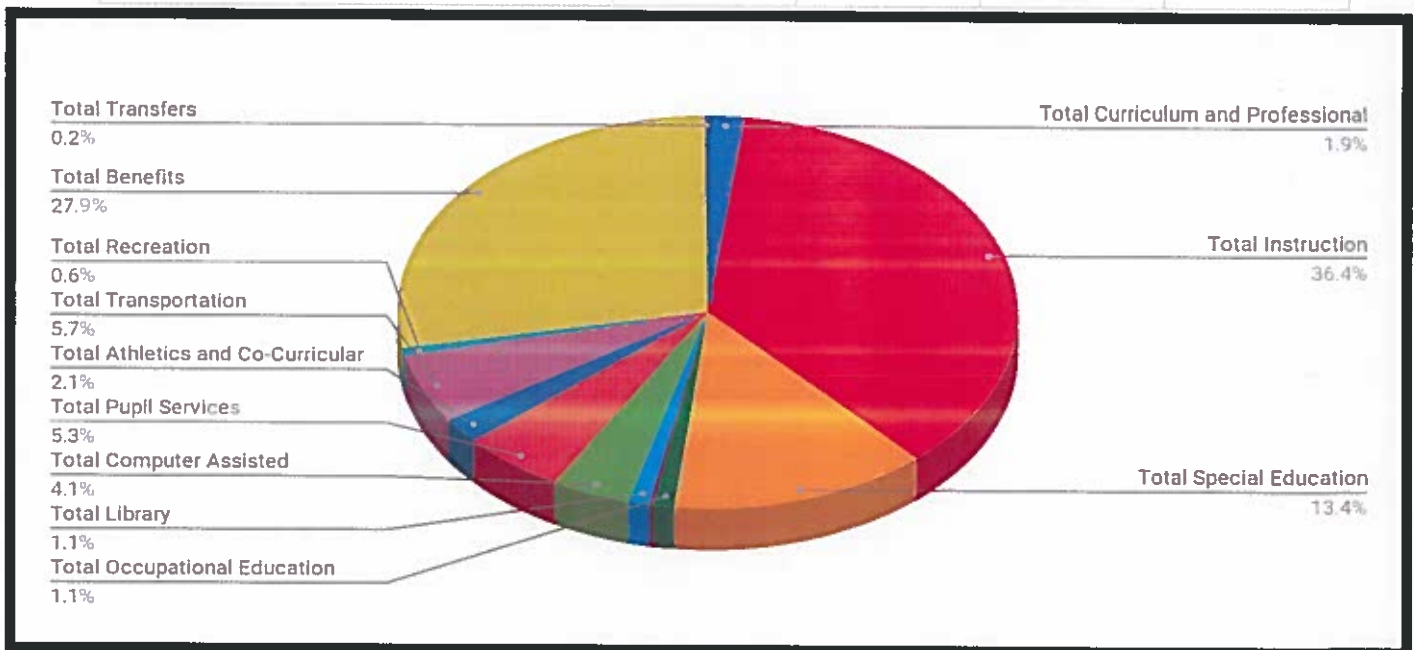
Administrative Budget 2021-22

Administrative Category	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Board of Education and Clerk	\$32,885	\$32,885	\$26,435	\$26,435
Total Superintendent's Office	\$318,790	\$325,703	\$341,396	\$353,102
Total Business Administration	\$1,074,713	\$1,093,418	\$1,095,439	\$1,049,043
Total Legal Services	\$175,000	\$175,000	\$175,000	\$175,000
Total Personnel Services	\$684,380	\$701,880	\$713,552	\$767,573
Total Public Information and Services	\$279,620	\$293,564	\$303,709	\$327,445
Total Unallocated Insurance	\$535,000	\$561,750	\$561,750	\$578,603
Total School Association Dues	\$54,000	\$60,000	\$55,000	\$55,000
Total Assessments on School Property	\$10,000	\$10,000	\$10,000	\$10,000
Total BOCES Administrative Costs	\$1,575,000	\$1,600,000	\$1,575,000	\$1,575,000
Total Supervision	\$4,532,046	\$4,669,577	\$4,744,429	\$4,878,048
Total Benefits	\$3,606,819	\$3,546,376	\$3,853,041	\$3,989,265
Total Budget	\$12,878,253	\$13,070,153	\$13,454,751	\$13,784,514
			% of Budget	7.30%



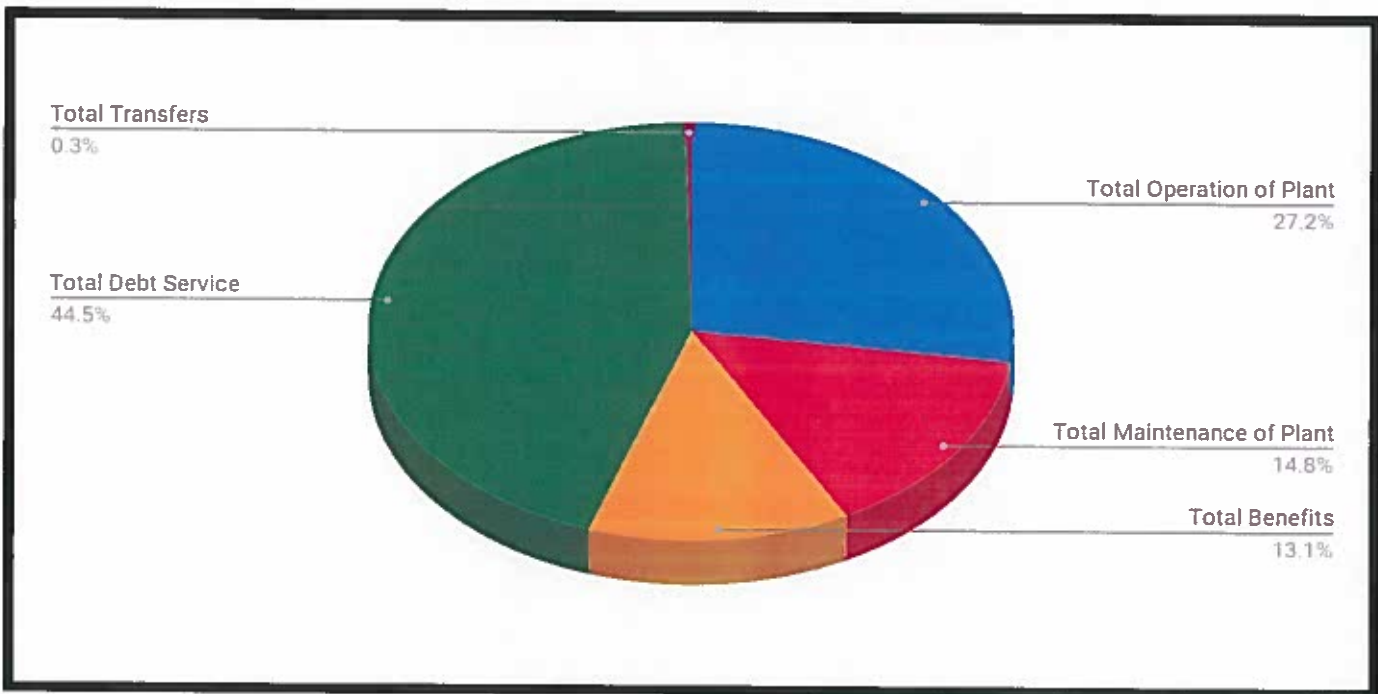
Program Budget 2021-22

Program Category	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Curriculum and Professional Development	\$2,580,547	\$2,844,099	\$2,807,686	\$2,785,302
Total Instruction	\$50,139,693	\$51,332,807	\$52,390,800	\$53,250,249
Total Special Education	\$17,455,852	\$18,536,136	\$19,181,728	\$19,672,717
Total Occupational Education	\$1,500,000	\$1,525,000	\$1,550,000	\$1,625,000
Total Special Schools	\$260,000	\$260,000	\$265,000	\$265,000
Total Library	\$1,426,302	\$1,507,775	\$1,562,867	\$1,565,968
Total Educational Television	\$10,434	\$10,434	\$10,724	\$9,875
Total Computer Assisted Instruction	\$5,537,460	\$5,848,818	\$5,850,443	\$6,051,467
Total Pupil Services	\$6,210,085	\$6,667,609	\$6,860,325	\$7,822,716
Total Athletics and Co-Curricular	\$2,776,271	\$2,911,969	\$2,956,469	\$3,028,473
Total Transportation	\$7,811,673	\$8,045,508	\$8,215,410	\$8,375,283
Total Recreation	\$833,690	\$909,385	\$951,579	\$906,754
Total Benefits	\$37,733,549	\$37,447,274	\$39,204,457	\$40,825,614
Total Transfers	\$240,000	\$240,000	\$240,000	\$240,000
Total Budget	\$134,515,556	\$138,086,814	\$142,047,488	\$146,424,418
			% of Budget	77.55%



Capital Budget 2021-22

	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Operation of Plant	\$7,287,713	\$7,488,234	\$7,559,621	\$7,792,389
Total Maintenance of Plant	\$4,037,056	\$4,165,667	\$4,267,187	\$4,222,355
Total Benefits	\$3,212,624	\$3,428,649	\$3,588,972	\$3,747,641
Total Debt Service	\$10,285,401	\$11,214,755	\$12,260,856	\$12,743,129
Total Transfers	\$100,000	\$100,000	\$100,000	\$100,000
Total Budget	\$24,922,794	\$26,397,305	\$27,776,636	\$28,605,514
			% of Budget	15.15%



Budget By Function 2021-22

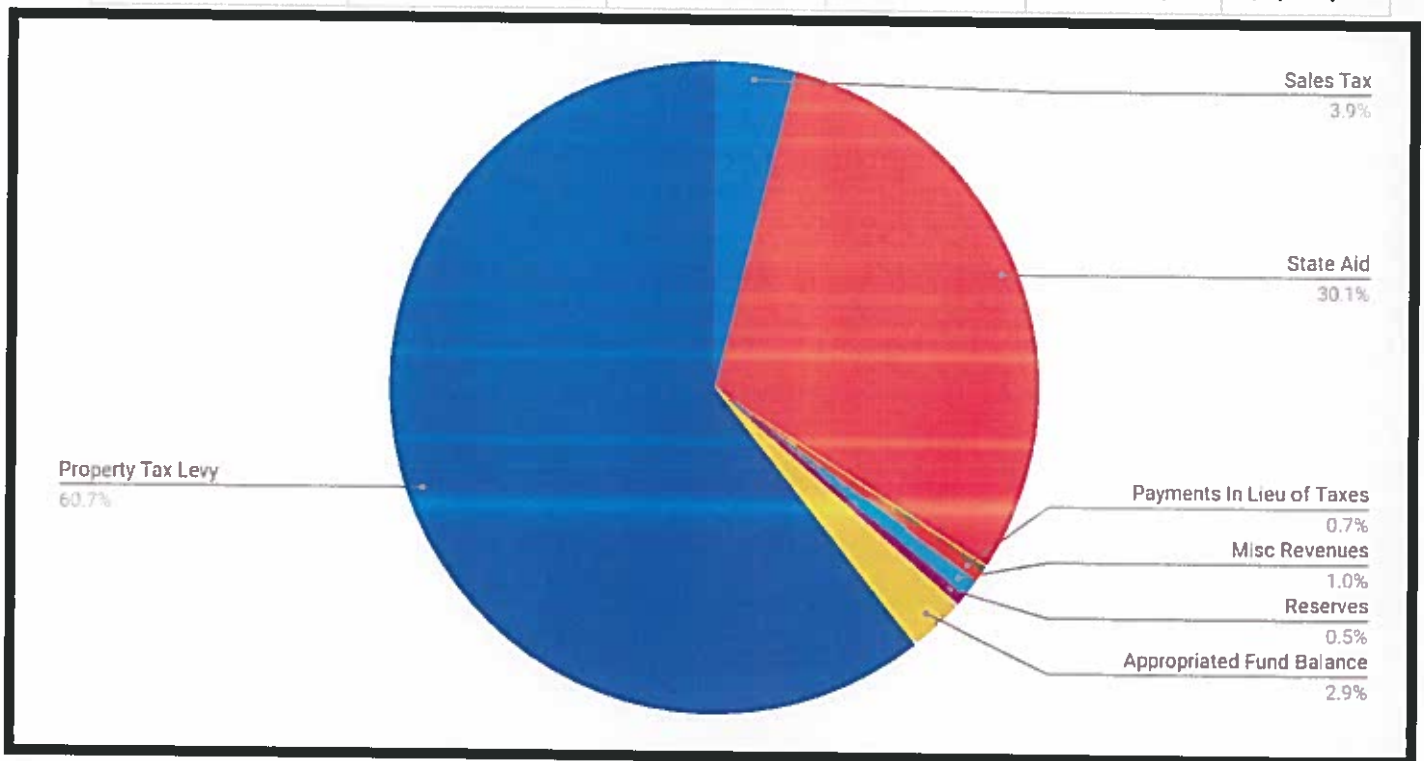
Function Category	2018-19	2019-20	2020-21	2021-22	Variance
Total Board of Education and Clerk	\$32,885	\$32,885	\$26,435	\$26,435	\$0
Total Superintendent's Office	\$318,790	\$325,703	\$341,396	\$353,102	\$11,706
Total Business Administration	\$1,084,713	\$1,103,418	\$1,105,439	\$1,059,043	-\$46,396
Total Legal Services	\$175,000	\$175,000	\$175,000	\$175,000	\$0
Total Personnel Services	\$684,380	\$701,880	\$713,552	\$767,573	\$54,021
Total Public Information and Services	\$279,620	\$293,564	\$303,709	\$327,445	\$23,736
Total Unallocated Insurance	\$535,000	\$561,750	\$561,750	\$578,603	\$16,853
Total School Association Dues	\$54,000	\$60,000	\$55,000	\$55,000	\$0
Total BOCES Administrative Costs	\$1,575,000	\$1,600,000	\$1,575,000	\$1,575,000	\$0
Total Operation and Maintenance	\$11,324,769	\$11,653,901	\$11,826,808	\$12,014,744	\$187,936
Total Curriculum and Professional Development	\$2,580,547	\$2,844,099	\$2,807,686	\$2,785,302	-\$22,384
Total Supervision	\$4,532,046	\$4,669,577	\$4,744,429	\$4,878,048	\$133,619
Total Instruction	\$50,139,693	\$51,332,807	\$52,390,800	\$53,250,249	\$859,449
Total Special Education	\$17,455,852	\$18,536,136	\$19,181,728	\$19,672,717	\$490,989
Total Occupational Education	\$1,500,000	\$1,525,000	\$1,550,000	\$1,625,000	\$75,000
Total Summer School	\$260,000	\$260,000	\$265,000	\$265,000	\$0
Total Library	\$1,426,302	\$1,507,775	\$1,562,867	\$1,565,968	\$3,101
Total Computer Assisted Instruction	\$5,547,894	\$5,859,252	\$5,861,167	\$6,061,342	\$200,175
Total Pupil Services	\$6,210,085	\$6,667,609	\$6,860,325	\$7,822,716	\$962,391
Total Athletics and Co-Curricular	\$2,776,271	\$2,911,969	\$2,956,469	\$3,028,473	\$72,004
Total Transportation	\$7,811,673	\$8,045,508	\$8,215,410	\$8,375,283	\$159,873
Total Recreation	\$833,690	\$909,385	\$951,579	\$906,754	-\$44,825
Total Benefits	\$44,552,992	\$44,422,299	\$46,646,471	\$48,562,519	\$1,916,048
Total Debt Service and Transfers	\$10,625,401	\$11,554,755	\$12,600,856	\$13,083,129	\$482,273
Total Budget	\$172,316,603	\$177,554,272	\$183,278,876	\$188,814,445	\$5,535,569

Total Budget By Object 2021-22

Object Category	2018-19	2019-20	2020-21	2021-22	Variance
Instructional Salaries	\$67,829,855	\$69,736,540	\$71,543,814	\$74,362,366	\$2,818,552
Non-Instructional Salaries	\$20,201,332	\$21,204,766	\$21,920,192	\$22,303,048	\$382,856
Equipment	\$1,053,618	\$1,170,428	\$998,628	\$1,055,181	\$56,553
Professional Development	\$167,000	\$167,000	\$167,000	\$167,000	\$0
Tuition	\$1,800,000	\$1,800,000	\$2,050,000	\$2,050,000	\$0
Textbooks	\$634,114	\$624,355	\$588,769	\$595,500	\$6,731
Supplies	\$2,308,928	\$2,510,541	\$2,495,533	\$2,574,099	\$78,566
Insurance	\$625,000	\$651,750	\$651,750	\$668,603	\$16,853
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	\$3,930,363	\$3,971,838	\$3,925,863	\$3,895,500	-\$30,363
BOCES Services	\$15,278,000	\$16,430,000	\$16,380,000	\$16,187,500	-\$192,500
Benefits	\$44,552,992	\$44,422,299	\$46,646,471	\$48,562,519	\$1,916,048
Debt Service and Transfers	\$10,625,401	\$11,554,755	\$12,600,856	\$13,083,129	\$482,273
Totals	\$172,316,603	\$177,554,272	\$183,278,876	\$188,814,445	\$5,535,569

Revenue Summary 2021-22

Revenue Category	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>Variance</u>
Sales Tax	\$7,350,000	\$7,350,000	\$7,350,000	\$7,350,000	\$0
State Aid	\$50,282,804	\$52,053,183	\$53,713,540	\$56,822,638	\$3,109,098
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$100,000	\$200,000	\$200,000	\$200,000	\$0
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
Misc Revenues	\$1,675,505	\$1,725,000	\$1,725,000	\$1,800,000	\$75,000
Reserves	\$2,042,499	\$2,042,499	\$2,182,499	\$1,000,000	-\$1,182,499
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$103,850,795	\$107,168,590	\$111,092,837	\$114,626,807	\$3,533,970
Total Revenues	\$172,316,603	\$177,554,272	\$183,278,876	\$188,814,445	\$5,535,569



**WEBSTER CENTRAL SCHOOL DISTRICT
2021-22 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

	<u>Salary</u>	<u>Annualized Employee Benefits</u>	<u>Other Remuneration</u>
<u>Superintendent of Schools</u>	\$228,473	\$62,859	\$19,393
<u>Deputy Superintendent</u>	\$205,000	\$44,445	\$12,513
<u>Assistant Superintendent For Business</u>	\$175,471	\$53,610	\$12,405
<u>Assistant Superintendent For Human Resources</u>	\$178,751	\$39,865	\$11,528

Annualized employee benefits include – retirement costs (TRS) – 9.8 % 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 \$143,000 or more in salary for the 2021-22 year:

Director of Operations	\$ 177,375
Secondary Principal	\$ 157,246
Secondary Principal	\$ 152,468
Director of Elementary Education	\$ 148,719
Director of Humanities	\$ 148,644
Director of Facilities/Clerk of the Works	\$ 144,884
Director of Athletics	\$ 144,027

Webster Central School District 2021-22 Budget Notice				
	Budgeted Adopted for the 2020-21 School Year	Budget Proposed for the 2021-22 School Year	Contingency Budget for the 2021-22 School Year	
Total Budgeted Amount	\$ 183,278,876	\$ 188,814,445	\$ 186,358,145	
Increase/Decrease for the 2021-22 School Year		\$ 5,535,569	\$ 3,079,269	
Percentage Increase in Each Proposed Budget		3.02%	1.68%	
Change in Consumer Price Index		1.81%		
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 111,092,837	\$ 114,626,807		
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)	\$ 111,092,837	\$ 114,626,807	\$ 3.18%	
F. Permissible Exclusions to the School Tax Levy Limit	\$ 3,171,531	\$ 4,123,338		
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$ 107,921,305	\$ 110,503,468		
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)	\$ 107,921,305	\$ 110,503,468		
I. Difference: (G - H); (negative value requires 60.0% voter approval) **	\$ -	\$ -		
Administrative Component	\$ 13,454,751	\$ 13,784,514	\$ 12,733,032	
Program Component	\$ 142,047,489	\$ 146,424,417	\$ 145,267,726	
Capital Component	\$ 27,776,636	\$ 28,605,514	\$ 28,357,387	
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 continge determined by the board of education should this be necessary.				
**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)		Description	Amount	
		Proposition #1 - School Buses	\$ 1,566,000	
Basic STAR Exemption Impact				
Estimated Basic STAR Exemption Savings				
		Budget Proposed for the 2021-22 School Year	\$611.50	
Basic STAR Tax Savings*				
The annual budget vote for the fiscal year 2021-22 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 18, 2021 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.				

2021-22 Property Tax Report Card				
261901 - Webster Central School District				
Contact Person: Brian Freeman	Budgeted	Proposed Budget	Percent	
Telephone Number: 585-216-0017	2020-21	2021-22	Change	
	(A)	(B)	(C)	
Total Budget Amount, Not Including Separate Propositions	183,278,876	188,814,445	3.02%	
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	111,092,837	114,626,807		
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)	111,092,837	114,626,807	3.18%	
F. Permissible Exclusions to the School Tax Levy Limit	3,171,531	4,123,338		
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions 3	107,921,306	110,503,469		
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)	104,910,879	110,503,469		
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	0	0		
Public School Enrollment	8,500	8,400	-1.18%	
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	Estimated		
	2020-21	2021-22		
	(D)	(E)		
Adjusted Restricted Fund Balance	23,493,995	26,700,000		
Assigned Appropriated Fund Balance	5,500,000	5,500,000		
Adjusted Unrestricted Fund Balance	6,538,144	7,552,578		
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.57%	4.00%		
Schedule of Reserve Funds				
Reserve Type and Name*	Reserve Description	3/31/21 Actual Balance	6/30/21 Estimated Ending Balance	Reserve in the 2021-22 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$5,130,761	\$6,000,000	Hold for future capital projects
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$7,261,324	\$7,500,000	Use \$1,000,000 for 2021-22 Billing
TRS Sub Fund	To fund employer retirement contributions to the Teacher's Retirement System	\$1,062,085	\$1,500,000	Hold for future spikes in yearly costs in the system
Workers' Compensation	To pay for Workers Compensation and benefits.	\$1,526,577	\$2,000,000	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.	\$962,325	\$1,250,000	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.	\$2,313,394	\$2,400,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$801,996	\$1,500,000	Fund unbudgeted liability claims that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$3,407,219	\$3,500,000	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.	\$1,028,314	\$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				

Equalized Total Assessed Value 429,317,049

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	290,676	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	1	78,919	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	4,886,353	1.14
13800	SCHOOL DISTRICT	RPTL 408	1	11,400,270	2.66
14100	USA - GENERALLY	RPTL 400(1)	1	2,570,674	0.60
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	23,855,811	5.56
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	5,060,542	1.18
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	951,487	0.22
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	1,155,812	0.27
26250	HISTORICAL SOCIETY	RPTL 444	1	195,946	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	4,397,703	1.02
41400	CLERGY	RPTL 460	2	4,054	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	29	2,098,516	0.49
41805	PERSONS AGE 65 OR OVER	RPTL 467	22	1,175,062	0.27
41834	ENHANCED STAR	RPTL 425	228	16,356,835	3.81
41854	BASIC STAR 1999-2000	RPTL 425	445	13,891,120	3.24
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	58,446	0.01
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	85,946	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	932,777	0.22
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	77,743	0.02
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	1	27,027,027	6.30
Total Exemptions Exclusive of System Exemptions:				116,551,719	27.15
Total System Exemptions:				0	0.00
Totals:				116,551,719	27.15

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:

Equalized Total Assessed Value 4,329,865,577

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)	5	689,190	0.02
13100	CO - GENERALLY	RPTL 406(1)	49	10,262,839	0.24
13500	TOWN - GENERALLY	RPTL 406(1)	128	73,412,569	1.70
13510	TOWN - CEMETERY LAND	RPTL 446	2	348,243	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	8,609,653	0.20
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	60,276	0.00
13800	SCHOOL DISTRICT	RPTL 408	9	83,461,891	1.93
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	6	2,312,837	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	87,782,702	2.03
14100	USA - GENERALLY	RPTL 400(1)	2	3,686,081	0.09
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	45,699,191	1.06
18025	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,816,892	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	508,919	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	18	35,299,594	0.82
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	3,212,568	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	15,757,839	0.36
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	17	7,252,162	0.17
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	5,711,621	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	647,973	0.01
26250	HISTORICAL SOCIETY	RPTL 444	1	48,378	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	11,678,973	0.27
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	519,459	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	358,243	0.01
41400	CLERGY	RPTL 460	8	16,216	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	5,792,985	0.13
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	620,198	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	258	21,621,043	0.50
41805	PERSONS AGE 65 OR OVER	RPTL 467	218	12,259,055	0.28
41834	ENHANCED STAR	RPTL 425	2,681	192,923,928	4.46
41854	BASIC STAR 1999-2000	RPTL 425	6,044	188,759,208	4.36
41856	BASIC STAR 1999-2000	RPTL 425	1	29,081	0.00
41906	PHYSICALLY DISABLED	RPTL 459	8	237,543	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	13	1,031,072	0.02

Equalized Total Assessed Value 4,329,865,577

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	6	343,987	0.01
47100	Mans Telecomm Ceiling	RPTL S499-qqqq	1	5,808,578	0.13
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	18	3,516,081	0.08
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	40,540,541	0.94
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	5	14,852,567	0.34
Total Exemptions Exclusive of System Exemptions:				887,490,176	20.50
Total System Exemptions:				0	0.00
Totals:				887,490,176	20.50

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 23,410,180

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	2	75,582	0.32
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	660,967	2.82
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	74,956	0.32
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	180,349	0.77
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	283,718	1.21
41834	ENHANCED STAR	RPTL 425	29	2,107,261	9.00
41854	BASIC STAR 1999-2000	RPTL 425	51	1,031,223	6.97
47100	Mass Telecomm Ceiling	RPTL S499-3999	2	2,513	0.01
Total Exemptions Exclusive of System Exemptions:				5,016,559	21.43
Total System Exemptions:				0	0.00
Totals:				5,016,569	21.43

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: 2,474,945

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	112,683	4.55
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	74,956	3.03
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	22,648	0.92
41834	ENHANCED STAR	RPTL 425	3	216,297	8.74
41854	BASIC STAR 1999-2000	RPTL 425	5	154,945	6.26
Total Exemptions Exclusive of System Exemptions:				581,529	23.50
Total System Exemptions:				0	0.00
Totals:				581,529	23.50

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 20,935,235

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	2	75,582	0.36
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	548,284	2.62
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	180,349	0.86
41806	PERSONS AGE 65 OR OVER	RPTL 467	4	261,070	1.25
41834	ENHANCED STAR	RPTL 425	26	1,890,964	9.03
41854	BASIC STAR 1999-2000	RPTL 425	46	1,476,278	7.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,513	0.01
Total Exemptions Exclusive of System Exemptions:				4,435,040	21.18
Total System Exemptions:				0	0.00
Totals:				4,435,040	21.18

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

2018-19 School Year Financial Transparency Report

The tables below display per pupil expenditures for individual 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

What are the economic and student characteristics of this school district?

P-12 ENROLLMENT ▼

8,343

NEEDS RESOURCE
CATEGORY ▼

Average Need

DISTRICT ABILITY TO
RAISE LOCAL FUNDS IS ▼

significantly more than
the average district in
the state

DISTRICT STUDENT
NEEDS ARE ▼

significantly less than
the average district in
the state

Student Demographics

Enrollment	
A.  Help	WEBSTER CSD 8,343

Enrollment	WEBSTER CSD
Economically Disadvantaged	23%
Students with Disabilities	10%
English Language Learner	2%
» Race/Ethnicity	

Report View One: How Much is Being Spent on Instruction and Administration in this School and School District?

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries A through D) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries E through H) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry I) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entry D for the school plus entry H for the district.

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
» A. Instruction (A1 + A2 + A3 + A4)	\$8,856.74
» B. Administration (B1 + B2 + B3)	\$1,001.74
» C. All Other Spending (C1 + C2 + C3)	\$780.13
D. Total School Level (A + B + C)	\$10,638.61
» E. Central District Instruction (E1 + E2 + E3 + E4)	\$2,311.99

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
» F. Central District Administration (F1 + F2 + F3)	\$1,551.06
» G. All Other Central District Spending (G1 + G2 + G3)	\$2,760.84
H. Total Central District Costs	\$6,623.90
I. Total Spending (D + H)	\$17,262.50

Report View Two: How are the Local/State and Federal Funds Spent in this School and School District?

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

Data under the school column represent per pupil expenditures in each category for the individual school selected. School level data (entries J and K) under the district column represent the average per pupil school level expenditures for all schools in the district. Per pupil central district expenditures (entries L and M) are not attributed to any particular school within the district and are applied equally to all schools.

Total spending (entry N) represents all non-excluded per pupil expenditures. Data under the district column represent the average per pupil expenditures of all schools in the district. Data under the school column represent the sum of entries J and K for the school plus entries L and M for the district.

Report View Two Per Pupil Expenditure Categories	WEBSTER CSD
J. Total School Level Local/State Spending	\$10,638.61
» K. Total School Level Federal Spending	\$0.00
L. Total Central District Level Local/State Spending	\$6,280.33

Report View Two Per Pupil Expenditure Categories		WEBSTER CSD
M. Total Central District Level Federal Spending		\$343.57
N. Total District and School Spending (J + K + L + M)		\$17,262.50

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas in This School and School District?

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 enrollment of the entire district or school are used for pupil services, community schools programs, and BOCES services. Enrollments for the particular program areas are used for special education, ELL/MLL services, and prekindergarten.

Entries O through T represent school level expenditures. Data under the school column represent per pupil expenditures in each of category in the selected school. Data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central district expenditures that are not attributable to a particular school. No data are reported under the school column.

Program Detail Areas	
Program areas are included within the above School Level Expenditures (Row D) and Central District 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.

School districts reported expenditures for this report separately from the ST-3 report and may not match the ST-3 report.

District Expenditures Excluded	WEBSTER CSD
1. Transportation	\$7,756,868.00
2. Charter School Tuition	\$156,819.00
3. Other Tuition	\$7,421,252.00
4. Debt Service	\$10,285,400.00
5. Other	\$17,190,172.00
Percent Excluded from Total	23%
Total Expenditures	\$186,831,566.00