



**WEBSTER CENTRAL SCHOOL DISTRICT**

**Carmen Gumina**

*Superintendent*

Carm\_Gumina@webstercsd.org

(585) 216-0001

**Colleen Armstrong**

*Executive Director of Special Education*

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(585) 216-0073

**Erin Land**

*Director of Elementary Education*

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(585) 216-0111

**Brian M. Neenan**

*Deputy Superintendent and*

*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: 2019-20 Legal Budget Document

Date: April 26, 2019

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 21, 2019.

- Three-Part Budget
- Budget Summary
- Revenue summary
- Administrative Salary Disclosure
- School Budget Notice
- Property Report Card
- District Debt Obligations
- Exemption Impact Reports
- NYS Fiscal Accountability

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.

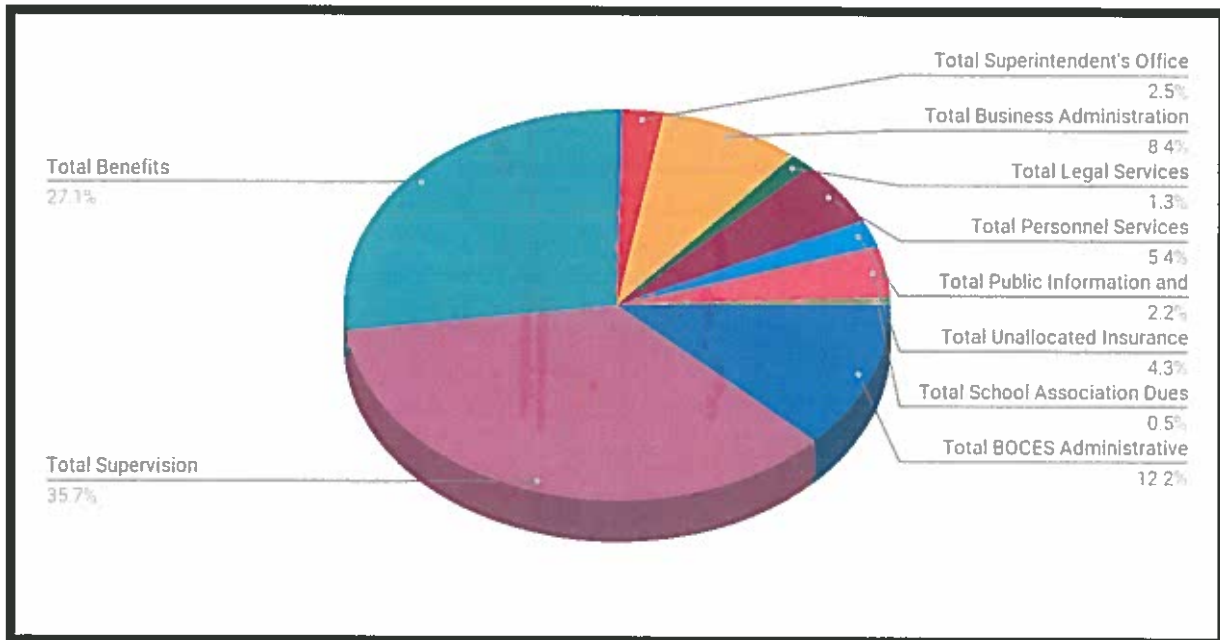
If more copies are needed, please make the additional copies at your building.

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

BF:lb  
Attach.

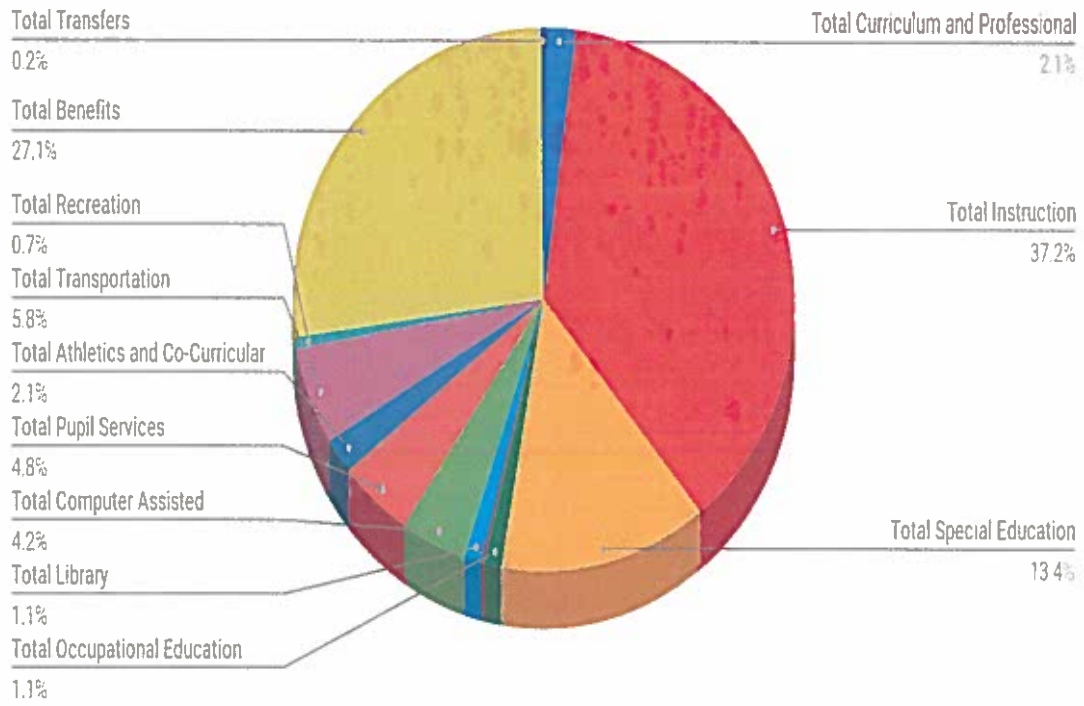
## Administrative Budget

Administrative Category	2017-18	2018-19	2019-20	Variance	% Change
Board of Education and Clerk	\$32,885	\$32,885	\$32,885	\$0	0.00%
Superintendent's Office	\$310,816	\$318,790	\$325,703	\$6,913	2.17%
Business Administration	\$1,036,051	\$1,074,713	\$1,093,418	\$18,705	1.74%
Legal Services	\$175,000	\$175,000	\$175,000	\$0	0.00%
Personnel Services	\$624,562	\$684,380	\$701,880	\$17,500	2.56%
Public Information and Services	\$276,032	\$279,620	\$293,564	\$13,944	4.99%
Unallocated Insurance	\$532,705	\$535,000	\$561,750	\$26,750	5.00%
School Association Dues	\$54,000	\$54,000	\$60,000	\$6,000	11.11%
Assessments on School Property	\$10,000	\$10,000	\$10,000	\$0	0.00%
BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,600,000	\$25,000	1.59%
Supervision	\$4,443,271	\$4,532,046	\$4,669,577	\$137,531	3.03%
Benefits	\$3,507,159	\$3,606,819	\$3,546,376	-\$60,443	-1.68%
<b>Administrative Budget</b>	<b>\$12,577,483</b>	<b>\$12,878,253</b>	<b>\$13,070,153</b>	<b>\$191,900</b>	<b>1.49%</b>



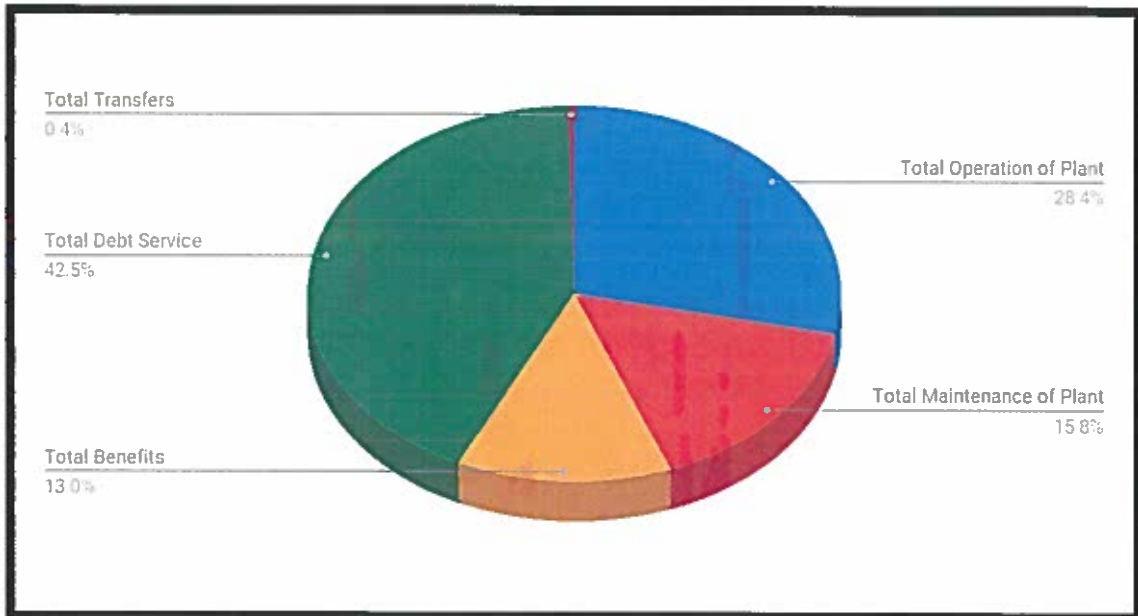
## Program Budget

<b>Program Category</b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>Variance</u></b>	<b><u>% Change</u></b>
Curriculum and Professional Development	\$2,248,734	\$2,580,547	\$2,844,099	\$263,552	10.21%
Instruction	\$48,644,190	\$50,139,693	\$51,332,807	\$1,193,114	2.38%
Special Education	\$18,188,498	\$17,455,852	\$18,536,136	\$1,080,284	6.19%
Occupational Education	\$1,500,000	\$1,500,000	\$1,525,000	\$25,000	1.67%
Special Schools	\$260,000	\$260,000	\$260,000	\$0	0.00%
Library	\$1,392,162	\$1,426,302	\$1,507,775	\$81,473	5.71%
Educational Television	\$10,275	\$10,434	\$10,434	\$0	0.00%
Computer Assisted Instruction	\$5,082,707	\$5,537,460	\$5,848,818	\$311,358	5.62%
Pupil Services	\$5,845,969	\$6,210,085	\$6,667,609	\$457,524	7.37%
Athletics and Co-Curricular	\$2,707,738	\$2,776,271	\$2,911,969	\$135,698	4.89%
Transportation	\$7,631,624	\$7,811,673	\$8,045,508	\$233,835	2.99%
Recreation	\$798,894	\$833,690	\$909,385	\$75,695	9.08%
Benefits	\$36,227,108	\$37,733,549	\$37,447,274	-\$286,275	-0.76%
Transfers	\$240,000	\$240,000	\$240,000	\$0	0.00%
<b>Program Budget</b>	<b>\$130,777,898</b>	<b>\$134,515,556</b>	<b>\$138,086,814</b>	<b>\$3,571,258</b>	<b>2.65%</b>
		<b>% of Budget</b>	<b>77.77%</b>		



# Capital Budget

<b>Capital Category</b>	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>Variance</u></b>	<b><u>% Change</u></b>
Total Operation of Plant	\$7,160,319	\$7,287,713	\$7,488,234	\$200,521	2.75%
Total Maintenance of Plant	\$3,950,770	\$4,037,056	\$4,165,667	\$128,611	3.19%
Total Benefits	\$3,104,985	\$3,212,624	\$3,428,649	\$216,025	6.72%
Total Debt Service	\$10,287,607	\$10,285,401	\$11,214,755	\$929,354	9.04%
Total Transfers	\$100,000	\$100,000	\$100,000	\$0	0.00%
<b>Total Budget</b>	<b>\$24,603,681</b>	<b>\$24,922,794</b>	<b>\$26,397,305</b>	<b>\$1,474,511</b>	<b>5.92%</b>
		<b>% of Budget</b>	<b>14.87%</b>		



## Budget By Function

Function Category	2017-18	2018-19	2019-20	Variance
Board of Education and Clerk	\$32,885	\$32,885	\$32,885	\$0
Superintendent's Office	\$310,816	\$318,790	\$325,703	\$6,913
Business Administration	\$1,046,051	\$1,084,713	\$1,103,418	\$18,705
Legal Services	\$175,000	\$175,000	\$175,000	\$0
Personnel Services	\$624,562	\$684,380	\$701,880	\$17,500
Public Information and Services	\$276,032	\$279,620	\$293,564	\$13,944
Unallocated Insurance	\$532,705	\$535,000	\$561,750	\$26,750
School Association Dues	\$54,000	\$54,000	\$60,000	\$6,000
BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,600,000	\$25,000
Operation of Plant	\$7,160,319	\$7,287,713	\$7,488,234	\$200,521
Maintenance of Plant	\$3,950,770	\$4,037,056	\$4,165,667	\$128,611
Curriculum and Professional Development	\$2,248,734	\$2,580,547	\$2,844,099	\$263,552
Supervision	\$4,443,271	\$4,532,046	\$4,669,577	\$137,531
Instruction	\$48,644,190	\$50,139,693	\$51,332,807	\$1,193,114
Special Education	\$18,188,498	\$17,455,852	\$18,536,136	\$1,080,284
Occupational Education	\$1,500,000	\$1,500,000	\$1,525,000	\$25,000
Special Schools	\$260,000	\$260,000	\$260,000	\$0
Library	\$1,392,162	\$1,426,302	\$1,507,775	\$81,473
Computer Assisted Instruction	\$5,092,982	\$5,547,894	\$5,859,252	\$311,358
Pupil Services	\$5,845,969	\$6,210,085	\$6,667,609	\$457,524
Athletics and Co-Curricular	\$2,707,738	\$2,776,271	\$2,911,969	\$135,698
Transportation	\$7,631,624	\$7,811,673	\$8,045,508	\$233,835
Recreation	\$798,894	\$833,690	\$909,385	\$75,695
Benefits	\$42,839,252	\$44,552,992	\$44,422,299	-\$130,693
Debt Service	\$10,287,607	\$10,285,401	\$11,214,755	\$929,354
Transfers	\$340,000	\$340,000	\$340,000	\$0
<b>Total Budget</b>	<b>\$167,959,062</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$5,237,669</b>

## Total Budget By Object

Object Category	2017-18	2018-19	2019-20	Variance
Instructional Salaries	\$65,075,821	\$67,829,855	\$69,736,540	\$1,906,685
Non-Instructional Salaries	\$19,366,912	\$20,201,332	\$21,204,766	\$1,003,434
Equipment	\$975,878	\$1,053,618	\$1,170,428	\$116,810
Professional Development	\$167,000	\$167,000	\$167,000	\$0
Tuition	\$1,600,000	\$1,800,000	\$1,800,000	\$0
Textbooks	\$670,081	\$634,114	\$624,355	-\$9,759
Supplies	\$2,472,267	\$2,308,928	\$2,510,541	\$201,613
Insurance	\$622,705	\$625,000	\$651,750	\$26,750
Fuels	\$860,000	\$860,000	\$860,000	\$0
Energy	\$2,450,000	\$2,450,000	\$2,450,000	\$0
Contractuals	\$3,864,038	\$3,930,363	\$3,971,838	\$41,475
BOCES Services	\$16,367,500	\$15,278,000	\$16,430,000	\$1,152,000
Benefits	\$42,839,252	\$44,552,992	\$44,422,299	-\$130,693
Debt Service	\$10,287,607	\$10,285,401	\$11,214,755	\$929,354
Transfers	\$340,000	\$340,000	\$340,000	\$0
<b>Totals</b>	<b>\$167,959,062</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$5,237,669</b>

## Revenue Summary

	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>Variance</b>
Sales Tax	\$7,350,000	\$7,350,000	\$7,350,000	\$7,350,000	\$0
State Aid	\$47,799,827	\$49,373,495	\$50,282,804	\$52,053,183	\$1,770,379
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$100,000	\$100,000	\$100,000	\$200,000	\$100,000
Payments in Lieu of Taxes (PILOTS)	\$1,000,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
Misc Revenues	\$1,075,000	\$1,250,000	\$1,675,505	\$1,725,000	\$49,495
Reserves	\$1,924,739	\$2,042,499	\$2,042,499	\$2,042,499	\$0
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$98,845,654	\$100,828,068	\$103,850,795	\$107,168,590	\$3,317,795
<b>Total Revenues</b>	<b>\$163,860,220</b>	<b>\$167,959,062</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$5,237,669</b>



**WEBSTER CENTRAL SCHOOL DISTRICT  
2019-20 BUDGET YEAR**

**Administrative Salary Disclosure Information**

**Chapter 474 of the Laws of 1996**

**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>	\$215,896	\$50,185
<u>Deputy Superintendent</u>	\$184,734	\$34,256
<u>Assistant Superintendent For Business</u>	\$165,239	\$45,012
<u>Assistant Superintendent For Human Resources</u>	\$163,298	\$32,046

**Annualized employee benefits include – retirement costs (TRS) – 8.86 % of salary, social security (FICA) - 6.2 %, (Medicaid) - 1.45 %, Health/Dental insurance plan, and a 105 plan.**

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

**Other Supervisory and Administrative Employees scheduled to receive \$138,000 or more in salary.**

Director of Operations	\$ 159,645
Secondary Principal	\$ 142,671
Secondary Principal	\$ 141,296

<b>Webster Central School District 2019-20 Budget Notice</b>	<b>Budgeted Adopted for 2018-19 School Year</b>	<b>Budget Proposed for the 2019-20 School Year</b>	<b>Contingency Budget for the 2019-20 School Year</b>				
Total Budgeted Amount	\$ 172,316,603	\$ 177,554,272	\$ 175,736,574				
Increase/Decrease for the 2019-20 School Year		\$ 5,237,669	\$ 3,419,971				
Percentage Increase in Each Proposed Budget		3.04%	1.98%				
Change in Consumer Price Index		2.13%					
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 103,850,795	\$ 107,168,590					
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>\$ 103,850,795</b>	<b>\$ 107,168,590</b>	<b>3.19%</b>				
F. Permissible Exclusions to the School Tax Levy Limit	\$ 2,411,434	\$ 2,257,711					
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions	\$ 101,439,361	\$ 104,910,879					
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)	\$ 101,439,361	\$ 104,910,879					
I. Difference: (G - H); (negative value requires 60.0% voter approval) **	\$ -	\$ -					
Administrative Component	\$ 12,878,253	\$ 13,070,153	\$ 12,657,274				
Program Component	\$ 134,515,556	\$ 138,086,814	\$ 136,930,122				
Capital Component	\$ 24,922,794	\$ 26,397,305	\$ 26,149,178				
<p>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.</p> <table border="1"> <thead> <tr> <th>Description</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>Proposition #1 - School Buses</td> <td>\$ 1,612,000</td> </tr> </tbody> </table> <p>**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)</p>				Description	Amount	Proposition #1 - School Buses	\$ 1,612,000
Description	Amount						
Proposition #1 - School Buses	\$ 1,612,000						

### Basic STAR Exemption Impact

#### Estimated Basic STAR1 Exemption Savings

	Budget Proposed for the 2019-20 School Year
Basic STAR Tax Savings	658.25

The annual budget vote for the fiscal year 2019-20 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 21, 2019 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.

1The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.

**2019-20 Property Tax Report Card**

261901 - Webster Central School District

Contact Person: Brian Freeman

Telephone Number: 585-216-0017

	Budgeted 2018-19 (A)	Proposed Budget 2019-20 (B)	Percent Change (C)
<b>Total Budget Amount, Not Including Separate Propositions</b>	172,316,603	177,554,272	3.04%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	103,850,795	107,168,590	
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)	103,850,795	107,168,590	3.19%
F. Permissible Exclusions to the School Tax Levy Limit	2,411,434	2,257,711	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	101,439,361	104,910,879	
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)	101,439,361	104,910,879	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	0	0	
Public School Enrollment	8,450	8,500	0.59%
Consumer Price Index			2.44%

	Actual 2018-19 (D)	Estimated 2019-20 (E)
Adjusted Restricted Fund Balance	20,230,433	21,931,500
Assigned Appropriated Fund Balance	5,500,000	5,500,000
Adjusted Unrestricted Fund Balance	5,455,294	7,102,171
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.25%	4.00%

**Schedule of Reserve Funds**

Reserve Type and Name*	Reserve Description	3/31/19 Actual Balance	6/30/19 Estimated Ending Balance	Reserve in the 2019-20 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$5,030,667	\$6,000,000	Hold for future capital projects
Repair	To pay the cost of repairs to capital improvements or equipment.	\$58,032	\$59,000	Hold for any future repair emergencies
Workers' Compensation	To pay for Workers Compensation and benefits.	\$1,005,957	\$1,007,500	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.	\$943,551	\$945,000	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.	\$1,918,678	\$1,920,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$295,512	\$500,000	Fund unbudgeted liability claims that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$2,850,238	\$3,000,000	Fund unbudgeted tax settlements against the district
Employee Benefit Accrued Li	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$1,008,253	\$1,000,000	Fund accumulated vacation time for retiring employees
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$7,119,545	\$7,500,000	Use \$2,042,499 for 2019-20 Billing

\* Note: Only reserves utilized by Webster CSD are listed and not all reserves that are available under General Municipal Law or Education Law



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	263,926	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	1	71,656	0.02
13650	VG - GENERALLY	RPTL 406(1)	17	4,913,496	1.24
13800	SCHOOL DISTRICT	RPTL 408	1	10,351,166	2.61
14100	USA - GENERALLY	RPTL 400(1)	1	2,334,109	0.59
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	24,685,769	6.22
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	4,702,698	1.19
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	1,297,546	0.33
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	615,829	0.16
26250	HISTORICAL SOCIETY	RPTL 444	1	177,914	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	3,993,006	1.01
41400	CLERGY	RPTL 460	2	3,680	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	39	2,663,528	0.67
41805	PERSONS AGE 65 OR OVER	RPTL 467	32	1,702,449	0.43
41834	ENHANCED STAR	RPTL 425	239	16,532,671	4.17
41854	BASIC STAR 1999-2000	RPTL 425	520	16,556,800	4.18
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	78,037	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	486,335	0.12
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	172,387	0.04
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	24,539,877	6.19
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>116,142,879</b>	<b>29.29</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>116,142,879</b>	<b>29.29</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 3,825,508,561

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)	6	911,288	0.02
13100	CO - GENERALLY	RPTL 405(1)	45	9,026,256	0.24
13500	TOWN - GENERALLY	RPTL 405(1)	124	64,142,328	1.68
13510	TOWN - CEMETERY LAND	RPTL 446	3	787,852	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	7,817,354	0.20
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	54,724	0.00
13800	SCHOOL DISTRICT	RPTL 408	9	75,685,152	1.98
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	6	2,100,000	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	79,704,539	2.08
14100	USA - GENERALLY	RPTL 400(1)	1	3,102,822	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	8	40,910,921	1.07
18025	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,313,989	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	621,841	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	28,241,841	0.74
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	2,916,933	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	14,307,731	0.37
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	18	6,811,656	0.18
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	4,943,313	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	588,344	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	43,926	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	8	7,657,228	0.20
41300	PARAPLEGIC VETS	RPTL 458(3)	1	325,276	0.01
41400	CLERGY	RPTL 460	9	16,560	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	19,632	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	31	5,186,498	0.14
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	570,068	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	311	24,190,659	0.63
41805	PERSONS AGE 65 OR OVER	RPTL 467	246	13,563,742	0.35
41834	ENHANCED STAR	RPTL 425	2,681	187,444,360	4.90
41854	BASIC STAR 1999-2000	RPTL 425	7,379	235,034,981	6.14
41856	BASIC STAR 1999-2000	RPTL 425	1	26,405	0.00
41906	PHYSICALLY DISABLED	RPTL 459	10	274,737	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	15	1,086,932	0.03

Equalized Total Assessed Value 3,825,508,661

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	403,472	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	2,358,563	0.06
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	19	4,684,373	0.12
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	36,809,816	0.96
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	3	8,191,289	0.21
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	17,546	0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>871,877,402</b>	<b>22.79</b>
<b>Total System Exemptions:</b>				<b>17,546</b>	<b>0.00</b>
<b>Totals:</b>				<b>871,894,948</b>	<b>22.79</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 19,980,933

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	66,327	0.33
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	12	487,055	2.44
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	68,210	0.34
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	112,807	0.56
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	294,246	1.47
41834	ENHANCED STAR	RPTL 425	26	1,722,484	8.62
41854	BASIC STAR 1999-2000	RPTL 425	57	1,741,824	8.72
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	11,735	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,205	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>4,506,893</b>	<b>22.56</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>4,506,893</b>	<b>22.56</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 1,946,200

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	37,757	1.94
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	68,210	3.50
41834	ENHANCED STAR	RPTL 425	3	200,400	10.30
41854	BASIC STAR 1999-2000	RPTL 425	5	150,000	7.71
Total Exemptions Exclusive of System Exemptions:				456,367	23.45
Total System Exemptions:				0	0.00
Totals:				456,367	23.45

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: \_\_\_\_\_

Assessor's Report - 2018 - Prior Year File  
 S495 Exemption Impact Report  
 School Detail Report

Equalized Total Assessed Value 18,034,733

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	66,327	0.37
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	449,298	2.49
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	112,807	0.63
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	294,246	1.63
41834	ENHANCED STAR	RPTL 425	23	1,522,084	8.44
41854	BASIC STAR 1999-2000	RPTL 425	52	1,591,824	8.83
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	11,735	0.07
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,205	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>4,050,526</b>	<b>22.46</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>4,050,526</b>	<b>22.46</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: \_\_\_\_\_

# The New York State School Report Card Fiscal Accountability Supplement for WEBSTER CSD

New York State Education Law and the Commissioner's Regulations have required the attachment of the NYS School Report Card to the public school district budget proposal. The regulations required that certain expenditure ratios for general education and special education students be reported and compared with ratios for similar districts and all public schools. The required ratios for this district are reported below.

2016-2017 School Year		General Education	Special Education
<b>This School District</b>	<b>Instructional Expenditures</b>	<b>\$86,081,447</b>	<b>\$32,194,633</b>
	<b>Pupils</b>	<b>8,082</b>	<b>757</b>
	<b>Expenditures Per Pupil</b>	<b>\$10,651</b>	<b>\$42,529</b>
<b>Similar District Group</b>	<b>Instructional Expenditures</b>	<b>\$8,563,600,218</b>	<b>\$3,606,900,434</b>
	<b>Pupils</b>	<b>741,547</b>	<b>112,197</b>
	<b>Expenditures Per Pupil</b>	<b>\$11,548</b>	<b>\$32,148</b>
<b>Total of All School Districts in NY State</b>	<b>Instructional Expenditures</b>	<b>\$33,589,192,945</b>	<b>\$15,340,293,380</b>
	<b>Pupils</b>	<b>2,646,512</b>	<b>467,779</b>
	<b>Expenditures Per Pupil</b>	<b>\$12,692</b>	<b>\$32,794</b>
<b>Similar District Group Description: Average Need/Resource Capacity</b>			

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

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

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

The pupil count for Special Education is a count of K-12 students with disabilities for the 2016-17 school year plus students for whom the district receives tuition from another district plus students for whom the district pays tuition to another district. Students attending the State schools at Rome and Batavia, private placements and out-of-state placements are included.

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

2016-2017 School Year	This School District	Similar District Group	Total of All School Districts in NY State
<b>Total Expenditures Per Pupil</b>	<b>\$19,899</b>	<b>\$22,738</b>	<b>\$24,712</b>

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

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

# The New York State School Report Card Information about Students with Disabilities for WEBSTER CSD

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

Student Counts as of October 4, 2017	This School District		Similar District Group	Total of All School Districts in NY State
	Count of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities	Percentage of Students with Disabilities
80% or more	539	70.73%	57.27%	58.68%
40% to 79%	78	10.24%	18.92%	11.47%
Less than 40%	89	11.68%	16.60%	19.09%
Separate Settings	41	5.38%	4.57%	5.34%
Other Settings	15	1.97%	2.64%	5.42%

The source data for the statistics in this table were reported through the Student Information Repository System (SIRS) and verified in Verification Report 5. The counts are numbers of students reported in the least restrictive environment categories for school-age programs (ages 6-21) on October 4, 2017. The percentages represent the amount of time students with disabilities are in general-education classrooms, regardless of the amount and cost of special education services they receive. Rounding of percentage values may cause them to sum to a number slightly different from 100%.

## School-age Students with Disabilities Classification Rate

2017-18 School Year	This School District	Similar District Group	Total of All School Districts in NY State
Special Ed Classification Rate	8.56%	13.55%	15.26%

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

Similar District Group Description: Average Need/Resource Capacity