



WEBSTER CENTRAL SCHOOL DISTRICT

Carmen Gumina

Superintendent

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(585) 216-0001

Brian Freeman

Assistant Superintendent for Business

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(585) 216-0017

Brian M. Neenan

Deputy Superintendent and

Assistant Superintendent for Instruction

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Shelly Cahoon

Assistant Superintendent for Pupil Services

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David Swinson

Assistant Superintendent for Administration and

Human Resources

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(585) 216-0011

To: Building Principals

From: Brian Freeman, Assistant Superintendent for Business

Re: 2017-18 Legal Budget Document

Date: April 25, 2017

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, 2017.

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

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

	2015-16	2016-17	2017-18
Total Board of Education and Clerk	\$32,885	\$32,885	\$32,885
Total Superintendent's Office	\$294,576	\$302,576	\$310,816
Total Business Administration	\$945,664	\$967,335	\$1,036,051
Total Legal Services	\$175,000	\$175,000	\$175,000
Total Personnel Services	\$705,185	\$612,090	\$624,562
Total Public Information and Services	\$271,541	\$273,770	\$276,032
Total Unallocated Insurance	\$499,700	\$514,691	\$532,705
Total School Association Dues	\$54,000	\$54,000	\$54,000
Total Assessments on School Property	\$10,000	\$10,000	\$10,000
Total BOCES Administrative Costs	\$1,545,623	\$1,550,000	\$1,575,000
Total Supervision	\$4,344,808	\$4,372,142	\$4,443,271
Total Benefits	\$4,569,236	\$3,357,437	\$3,507,159
Total Budget	\$13,448,218	\$12,221,926	\$12,577,483
			7.49%

Capital Budget

	2015-16	2016-17	2017-18
Total Operation of Plant	\$6,920,652	\$7,051,053	\$7,160,319
Total Maintenance of Plant	\$3,793,610	\$3,769,011	\$3,950,770
Total Benefits	\$2,799,126	\$2,925,740	\$3,104,985
Total Debt Service	\$9,145,288	\$10,322,206	\$10,287,607
Total Transfers	\$100,000	\$100,000	\$100,000
Total Budget	\$22,758,676	\$24,168,010	\$24,603,681
			14.65%

Program Budget

	2015-16	2016-17	2017-18
Total Curriculum and Professional Development	\$2,161,282	\$1,996,402	\$2,248,734
Total Instruction	\$46,424,103	\$47,740,625	\$48,644,190
Total Special Education	\$17,308,554	\$17,889,498	\$18,188,498
Total Occupational Education	\$1,389,207	\$1,543,694	\$1,500,000
Total Special Schools	\$246,824	\$258,416	\$260,000
Total Library	\$1,377,428	\$1,433,778	\$1,392,162
Total Educational Television	\$10,275	\$10,275	\$10,275
Total Computer Assisted Instruction	\$3,934,185	\$4,722,044	\$5,082,707
Total Pupil Services	\$5,596,879	\$5,738,098	\$5,845,969
Total Athletics and Co-Curricular	\$2,523,872	\$2,586,894	\$2,707,738
Total Transportation	\$7,235,592	\$7,441,044	\$7,631,624
Total Recreation	\$715,439	\$728,126	\$798,894
Total Benefits	\$32,939,185	\$35,141,392	\$36,227,108
Total Transfers	\$240,000	\$240,000	\$240,000
Total Budget	\$122,102,825	\$127,470,284	\$130,777,898
			77.86%

Budget Summary by Object

Category	2015-16	2016-17	2017-18	Variance
Instructional Salaries	\$62,937,984	\$64,018,325	\$65,075,821	\$1,057,496
Non-Instructional Salaries	\$17,664,518	\$18,753,902	\$19,366,912	\$613,010
Equipment	\$698,440	\$788,448	\$975,878	\$187,430
Professional Development	\$167,000	\$167,000	\$167,000	\$0
Tuition	\$1,600,000	\$1,600,000	\$1,600,000	\$0
Textbooks	\$677,509	\$686,624	\$670,081	-\$16,543
Supplies	\$2,446,877	\$2,500,884	\$2,472,267	-\$28,617
Insurance	\$589,700	\$604,691	\$622,705	\$18,014
Fuels	\$880,600	\$860,000	\$860,000	\$0
Energy	\$2,450,000	\$2,450,000	\$2,450,000	\$0
Contractuals	\$3,841,509	\$3,817,150	\$3,864,038	\$46,888
BOCES Services	\$14,562,747	\$15,526,421	\$16,367,500	\$841,079
Benefits	\$40,307,547	\$41,424,568	\$42,839,252	\$1,414,684
Debt Service	\$9,145,288	\$10,322,206	\$10,287,607	-\$34,599
Transfers	\$340,000	\$340,000	\$340,000	\$0
Totals	\$158,309,719	\$163,860,220	\$167,959,062	\$4,098,842

Budget Summary by Function

	2015-16	2016-17	2017-18	Variance
Total Board of Education and Clerk	\$32,885	\$32,885	\$32,885	\$0
Total Superintendent's Office	\$294,576	\$302,576	\$310,816	\$8,240
Total Business Administration	\$945,664	\$967,335	\$1,036,051	\$68,716
Total Legal Services	\$175,000	\$175,000	\$175,000	\$0
Total Personnel Services	\$705,185	\$612,090	\$624,562	\$12,473
Total Public Information and Services	\$271,541	\$273,770	\$276,032	\$2,263
Total Unallocated Insurance	\$499,700	\$514,691	\$532,705	\$18,014
Total School Association Dues	\$54,000	\$54,000	\$54,000	\$0
Total Assessments on School Property	\$10,000	\$10,000	\$10,000	\$0
Total BOCES Administrative Costs	\$1,545,623	\$1,550,000	\$1,575,000	\$25,000
Total Operation of Plant	\$6,920,652	\$7,051,053	\$7,160,319	\$109,266
Total Maintenance of Plant	\$3,793,610	\$3,769,011	\$3,950,770	\$181,759
Total Central Services	\$15,248,436	\$15,312,411	\$15,738,142	\$425,731
Total Curriculum and Professional Development	\$2,161,282	\$1,996,402	\$2,248,734	\$252,332
Total Supervision	\$4,344,808	\$4,372,142	\$4,443,271	\$71,129
Total Instruction	\$46,424,103	\$47,740,625	\$48,644,190	\$903,565
Total Special Education	\$17,308,554	\$17,889,498	\$18,188,498	\$299,000
Total Occupational Education	\$1,389,207	\$1,543,694	\$1,500,000	-\$43,694
Total Special Schools	\$246,824	\$258,416	\$260,000	\$1,584
Total Library	\$1,377,428	\$1,433,778	\$1,392,162	-\$41,616
Total Educational Television	\$10,275	\$10,275	\$10,275	\$0
Total Computer Assisted Instruction	\$3,934,185	\$4,722,044	\$5,082,707	\$360,663
Total Pupil Services	\$5,596,879	\$5,738,098	\$5,845,969	\$107,872
Total Athletics and Co-Curricular	\$2,523,872	\$2,586,894	\$2,707,738	\$120,844
Total Instruction	\$85,317,418	\$88,291,864	\$90,323,543	\$2,031,679
Total Transportation	\$7,235,592	\$7,441,044	\$7,631,624	\$190,580
Total Recreation	\$715,439	\$728,126	\$798,894	\$70,768
Total Benefits	\$40,307,547	\$41,424,568	\$42,839,252	\$1,414,684
Total Debt Service	\$9,145,288	\$10,322,206	\$10,287,607	-\$34,599
Total Transfers	\$340,000	\$340,000	\$340,000	\$0
Total Budget	\$158,309,719	\$163,860,220	\$167,959,062	\$4,098,842

2017-18 Webster CSD Revenue Budget

	2015-16	2016-17	2017-18	Variance
Sales Tax	\$7,350,000	\$7,350,000	\$7,350,000	\$0
State Aid	\$43,080,857	\$47,799,827	\$49,373,495	\$1,573,668
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$0
Interest	\$100,000	\$100,000	\$100,000	\$0
Payments In Lieu of Taxes (PILOTS)	\$950,000	\$1,000,000	\$1,250,000	\$250,000
Misc Revenues	\$1,075,000	\$1,075,000	\$1,250,000	\$175,000
Reserves	\$2,740,000	\$1,924,739	\$2,042,499	\$117,760
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$97,248,862	\$98,845,654	\$100,828,068	\$1,982,414
Total Revenues	\$158,309,719	\$163,860,220	\$167,959,062	\$4,098,842

Debt Service Schedule - Principal and Interest (Bonds)														
\$ 47.8 million Refinanced Additions/Renovations Issued May 2014 Final Payment June 15, 2024			\$ 800,000 Phase III Final of \$ 47.8 million Issued May 2003 Final Payment June 15, 2017			\$ 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		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2011 - 2012			\$60,000	\$17,657	\$965,000	\$630,825	\$1,845,000	\$722,938				\$221,546		
2012 - 2013			\$65,000	\$15,257	\$1,005,000	\$591,425	\$1,860,000	\$685,888	\$398,000			\$143,718		
2013 - 2014	\$135,000	\$96,138	\$65,000	\$12,575	\$1,045,000	\$550,425	\$1,930,000	\$647,988	\$405,000			\$135,688		
2014 - 2015	\$2,320,000	\$932,700	\$70,000	\$9,813	\$1,085,000	\$506,469	\$1,955,000	\$609,138	\$410,000			\$127,538		
2015 - 2016	\$2,360,000	\$886,300	\$75,000	\$6,750	\$1,135,000	\$410,750	\$1,980,000	\$569,788	\$420,000			\$119,238		
2016 - 2017	\$2,460,000	\$791,900	\$75,000	\$3,375	\$1,180,000	\$361,669	\$2,060,000	\$526,813	\$430,000			\$110,738		
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			\$1,270,000	\$301,975	\$2,180,000	\$408,238	\$460,000			\$91,788		
2019 - 2020	\$2,815,000	\$431,500			\$1,320,000	\$243,700	\$2,215,000	\$342,313	\$475,000			\$80,100		
2020 - 2021	\$2,960,000	\$290,750			\$1,370,000	\$179,750	\$2,310,000	\$274,438	\$485,000			\$68,100		
2021 - 2022	\$905,000	\$142,750			\$1,425,000	\$109,875	\$2,405,000	\$203,713	\$505,000			\$55,094		
2022 - 2023	\$950,000	\$97,500			\$1,485,000	\$37,125	\$2,455,000	\$127,744	\$520,000			\$40,350		
2023 - 2024	\$1,000,000	\$50,000					\$2,510,000	\$43,925	\$535,000			\$24,525		
2024 - 2025									\$550,000			\$8,250		
Total	\$21,145,000	\$4,978,788	\$410,000	\$65,427	\$14,510,000	\$4,233,138	\$27,800,000	\$5,629,794	\$6,038,000			\$1,328,658		
Debt Service Schedule - Principal and Interest (Bonds)														
\$ 47.8 million Refinanced Additions/Renovations Issued June 2004 Final Payment June 15, 2024			\$ 12,953,473 Project with \$3,238,368 Capital Reserve Issued May of 2016 Final Payment June of 2031			2008-09 bus purchases Issued 9/15/2008 Final Payment Sept 15, 2013			2009-10 bus purchases Issued 10/01/2009 Final Payment Oct 1, 2014			2010-11 bus purchases Issued 10/15/2010 Final Payment Oct 15, 2015		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2011 - 2012	\$2,135,000	\$1,435,563			\$280,000	\$25,900	\$285,000	\$20,138	\$290,000			\$41,000		
2012 - 2013	\$2,235,000	\$1,339,488			\$295,000	\$15,838	\$290,000	\$15,100	\$300,000			\$22,400		
2013 - 2014	\$2,340,000	\$675,163			\$305,000	\$5,338	\$300,000	\$9,200	\$310,000			\$16,300		

2014 - 2015	\$0	\$0	\$0	\$0		\$310,000	\$3,100	\$325,000	\$9,950
2015 - 2016	\$0	\$0	\$0					\$335,000	\$3,350
2016 - 2017	\$0	\$0	\$0	\$520,105	\$373,750				
2017 - 2018	\$0	\$0	\$0	\$485,000	\$413,775				
2018 - 2019	\$0	\$0	\$0	\$510,000	\$391,950				
2019 - 2020	\$0	\$0	\$0	\$530,000	\$369,000				
2020 - 2021	\$0	\$0	\$0	\$555,000	\$345,150				
2021 - 2022	\$0	\$0	\$0	\$580,000	\$320,175				
2022 - 2023	\$0	\$0	\$0	\$605,000	\$294,075				
2023 - 2024	\$0	\$0	\$0	\$630,000	\$266,850				
Total	\$6,710,000	\$3,450,214	\$4,415,105	\$2,774,725	\$880,000	\$47,076	\$1,185,000	\$47,538	\$93,000
Debt Service Schedule - Principal and Interest (Bonds)									
	\$1,360,000				\$1,260,000				
	2011-12 bus purchases	2012-13 bus purchases	2013-14 bus purchases	2014-15 bus purchases	2014-15 bus purchases	Grand Total	Grand Total	Grand Total	Grand Total
	Issued 11/15/2011	Issued 11/15/2012	Issued 10/17/2013	Issued 10/15/2014	Issued 10/15/2014	Principal	Principal	Principal	Interest
	Final Payment Nov 15, 2016	Final Payment Oct 15, 2017	Final Payment Oct 15, 2018	Final Payment Oct 15, 2019	Final Payment Oct 15, 2019	Bonds	Bonds	Bonds	Bonds
Year	Principal	Interest				Principal	Principal	Interest	
2011 - 2012						\$5,860,000		\$3,115,566	
2012 - 2013	\$255,000	\$22,828				\$6,703,000		\$2,851,941	
2013 - 2014	\$265,000	\$12,194	\$34,400			\$7,320,000		\$2,195,408	
2014 - 2015	\$275,000	\$9,322	\$17,600	\$28,266		\$7,225,000		\$2,253,895	
2015 - 2016	\$280,000	\$6,025	\$12,750	\$15,788	\$245,000	\$7,325,000	\$39,550	\$2,070,288	
2016 - 2017	\$285,000	\$2,138	\$7,750	\$12,313	\$275,000	\$7,795,105	\$20,350	\$2,210,795	
2017 - 2018			\$2,600	\$7,850	\$285,000	\$7,605,000	\$14,750	\$2,010,488	
2018 - 2019			\$265,000	\$2,650	\$295,000	\$7,665,000	\$8,950	\$1,771,300	
2019 - 2020					\$300,000	\$7,655,000	\$3,000	\$1,469,613	
2020 - 2021						\$7,680,000		\$1,158,188	
2021 - 2022						\$5,820,000		\$831,606	
2022 - 2023						\$6,015,000		\$596,794	
2023 - 2024						\$4,675,000		\$385,300	
2024 - 2025						\$550,000		\$8,250	
Total	\$1,360,000	\$52,506	\$1,220,000	\$75,100	\$66,867	\$1,400,000	\$86,600	\$89,893,105	\$22,929,430

		Debt Service Schedule - Principal and Interest (Bonds)							
Year	Principal	Interest						Grand Total Principal Bonds	Grand Total Interest Bonds
2011 - 2012	\$1,510,000							\$9,948,000	\$4,397,370
2012 - 2013								\$10,925,000	\$3,634,828
2013 - 2014								\$11,230,000	\$3,015,084
2014 - 2015								\$8,980,000	\$2,157,451
2015 - 2016								\$9,200,105	\$2,256,695
2016 - 2017	\$280,000	\$36,306						\$8,075,105	\$2,247,101
2017 - 2018	\$300,000	\$20,088	\$305,000	\$47,032				\$8,210,000	\$2,077,607
2018 - 2019	\$305,000	\$15,169	\$330,000	\$24,300				\$7,970,000	\$1,786,469
2019 - 2020	\$310,000	\$9,400	\$340,000	\$17,600				\$7,965,000	\$1,479,013
2020 - 2021	\$315,000	\$3,150	\$350,000	\$10,700				\$7,995,000	\$1,161,338
2021 - 2022			\$360,000	\$3,600				\$5,820,000	\$831,606
2022 - 2023								\$6,015,000	\$596,794
2023 - 2024								\$4,675,000	\$385,300
2024 - 2025								\$550,000	\$8,250
Total	\$1,510,000	\$84,113	\$1,685,000	\$103,232	\$0	\$0	\$0	\$107,558,210	\$26,034,904

WEBSTER CENTRAL SCHOOL DISTRICT
2017-18 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>	\$48,143	\$18,125
<u>Deputy Superintendent</u>	\$32,494	\$10,610
<u>Assistant Superintendent for Pupil Services</u>	\$39,831	\$10,092
<u>Assistant Superintendent For Business</u>	\$41,060	\$9,739
<u>Assistant Superintendent For Human Resources</u>	\$30,643	\$9,993

Annualized employee benefits include – retirement costs (TRS) – 9.8 %, 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 \$ 132,000, or more in salary.

Director of Operations \$ 149,102

Webster Central School District 2017-18 Budget Notice

	Budgeted Adopted for 2016-17 School Year	Budget Proposed for the 2017-18 School Year	Contingency Budget for the 2017-18 School Year
Total Budgeted Amount	\$ 163,860,220	\$ 167,959,062	\$ 166,141,365
Increase/Decrease for the 2016-17 School Year		\$ 4,098,843	\$ 2,281,145
Percentage Increase in Each Proposed Budget		2.50%	1.39%
Change in Consumer Price Index		1.26%	
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$ 98,845,654	\$ 100,828,068	
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	\$ -	\$ -	
E. Total Proposed School Year Tax Levy (A + B + C - D)	\$ 98,845,654	\$ 100,828,068	2.01%
F. Permissible Exclusions to the School Tax Levy Limit	\$ 2,550,267	\$ 2,508,092	
G. School Tax Levy Limit, Excluding Levy for Permissible	\$ 96,295,386	\$ 98,319,976	
H. Total Proposed Tax Levy for School Purposes, Excluding approval)	\$ 96,295,386	\$ 98,319,976	
	\$ -	\$ -	
Administrative Component	\$ 12,221,926	\$ 12,577,483	\$ 12,164,604
Program Component	\$ 127,470,284	\$ 130,777,898	\$ 129,621,207
Capital Component	\$ 24,168,010	\$ 24,603,681	\$ 24,355,555
<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>			
		Description	Amount
		Proposition #1 - School Buses	\$ 1,666,000

in the Total Budgeted Amount: (Tax Levy associated with propositions not eligible for

Basic STAR Exemption Impact

Estimated Basic STAR' Exemption Savings

Budget Proposed for the 2017-18 School Year	679.58
Basic STAR Tax Savings	

The annual budget vote for the fiscal year 2017-18 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, 2017 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.

2017-18 Property Tax Report Card

261901 - Webster Central School District

Contact Person: Brian Freeman

Telephone Number: 585-216-0017

	Budgeted 2016-17 (A)	Proposed Budget 2017-18 (B)	Percent Change (C)
Total Budget Amount, Not Including Separate Propositions	163,860,220	167,959,062	2.50%
A. Proposed Tax Levy to Support the Total Budgeted Amount 1	98,845,654	100,828,068	
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)	98,845,654	100,828,068	2.01%
F. Permissible Exclusions to the School Tax Levy Limit	2,550,267	2,508,092	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3	96,295,386	98,319,976	
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)	96,295,386	98,319,976	
I. Difference: (G - H); (negative value requires 60.0% voter approval) 2	0	0	
Public School Enrollment	8,600	8,550	-0.58%
Consumer Price Index			1.26%

	Actual 2016-17 (D)	Estimated 2017-18 (E)
Adjusted Restricted Fund Balance	17,750,000	18,000,000
Assigned Appropriated Fund Balance	5,500,000	5,500,000
Adjusted Unrestricted Fund Balance	6,554,409	6,718,362
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	4.00%	4.00%

FISCAL ACCOUNTABILITY SUMMARY (2015 - 16)

INFORMATION ABOUT EXPENDITURE RATIOS (2014 - 15)

(Data are lagged a year.)

Commissioner's Regulations require 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.

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).

THIS SCHOOL DISTRICT

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$83,011,442

PUPILS

8,392

EXPENDITURES PER PUPIL

\$9,892

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$30,016,355

PUPILS

805

EXPENDITURES PER PUPIL

\$37,287

SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$8,350,687,803

PUPILS

755,628

EXPENDITURES PER PUPIL

\$11,051

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$3,410,928,067

PUPILS

108,828

EXPENDITURES PER PUPIL

\$31,342

ALL SCHOOL DISTRICTS

GENERAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$31,780,970,752

PUPILS

2,659,777

EXPENDITURES PER PUPIL

\$11,949

SPECIAL EDUCATION

INSTRUCTIONAL EXPENDITURES

\$13,848,179,596

PUPILS

451,571

EXPENDITURES PER PUPIL

\$30,667

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 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.

TOTAL EXPENDITURES PER PUPIL

THIS SCHOOL DISTRICT

\$18,558

SIMILAR DISTRICT GROUP

\$21,471

NY STATE

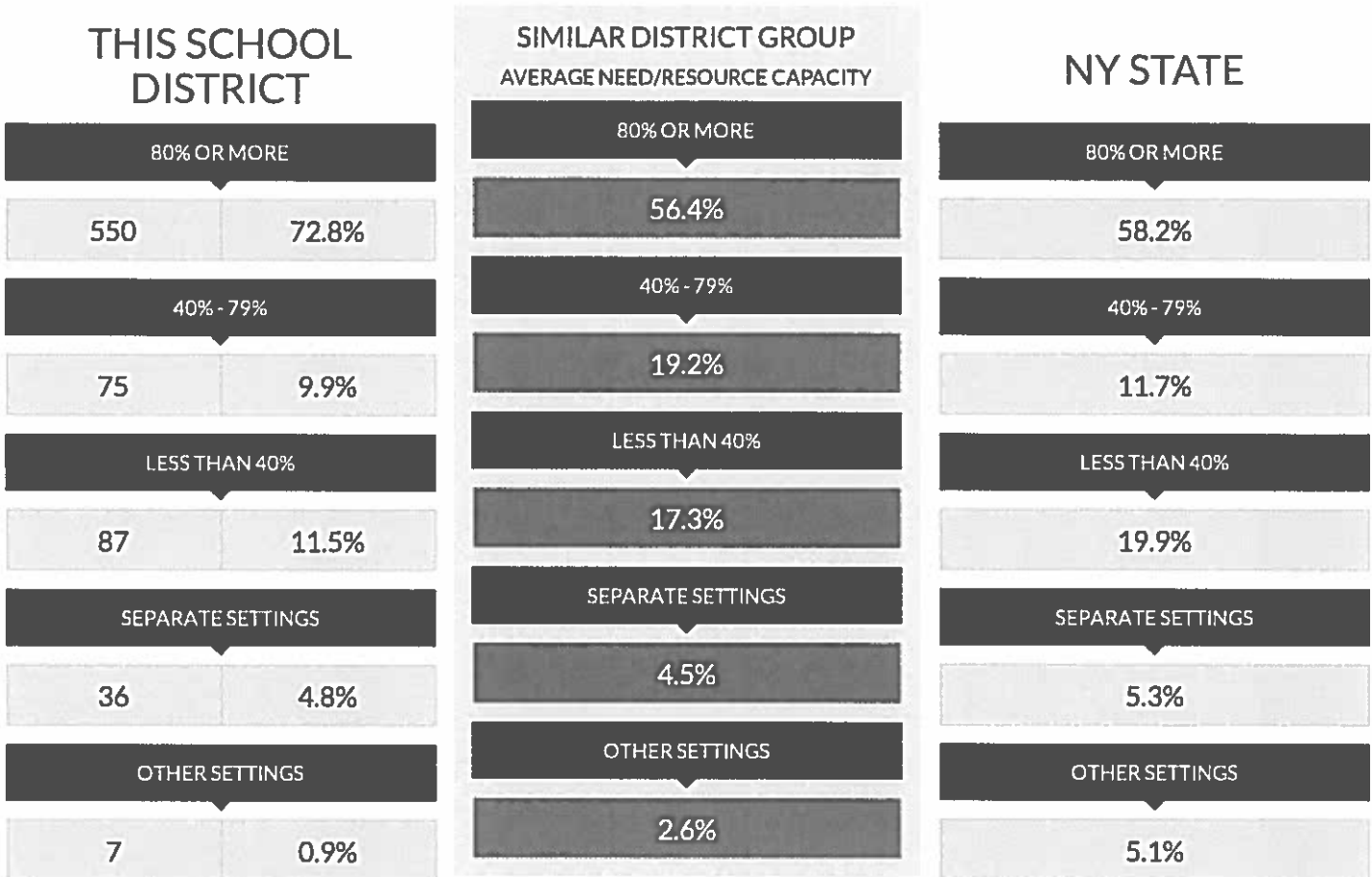
\$22,556

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.

INFORMATION ABOUT STUDENTS WITH DISABILITIES (2015 - 16)

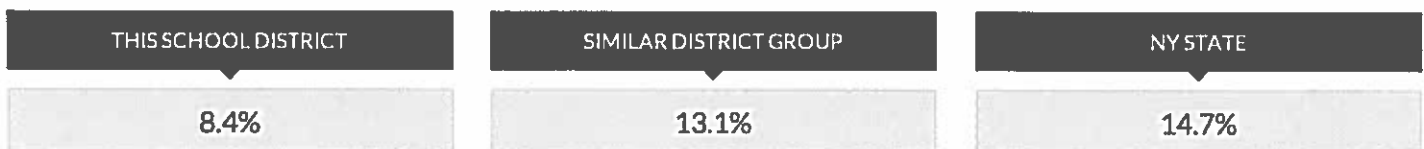
Commissioner's Regulations require reporting students with disabilities by the percent of time they are in general education classrooms and the classification rate of students with disabilities. These data are to be compared with percentages for similar districts and all public schools. The required percentages for this district are reported below.

STUDENT PLACEMENT (PERCENT OF TIME INSIDE REGULAR CLASSROOM)



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 BEDS Day, which is the first Wednesday of the reporting year. 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



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 Groups are identified according to the Need-to-Resource-Capacity Index. More information is available on our [NRC capacity categories page](#).

Equalized Total Assessed Value 1,344,894,004

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)	2	642,600	0.05
13100	CO - GENERALLY	RPTL 406(1)	6	2,876,400	0.21
13500	TOWN - GENERALLY	RPTL 406(1)	33	3,187,100	0.24
13800	SCHOOL DISTRICT	RPTL 408	1	8,500,000	0.63
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	2,053,100	0.15
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	211,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	6	17,044,100	1.27
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	585,000	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	6,627,100	0.49
25120	NONPROF CORP - EDUC(CONST PRC	RPTL 420-a	1	969,500	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	1,442,800	0.11
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	3	8,888,800	0.67
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	12,568,100	0.93
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	13	3,781,200	0.28
26300	INTERDENOMINATIONAL CENTER	RPTL 430	4	6,102,700	0.45
41300	PARAPLEGIC VETS	RPTL 458(3)	1	145,900	0.01
41400	CLERGY	RPTL 460	6	8,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	4,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	71	6,798,165	0.51
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	632,160	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	184	12,368,555	0.92
41834	ENHANCED STAR	RPTL 425	899	58,323,740	4.34
41854	BASIC STAR 1988-2000	RPTL 425	3,007	80,210,000	6.71
41830	DISABILITIES AND LIMITED INCOM	RPTL 459-c	13	1,135,415	0.08
47100	Mass Telecomm Ceiling	RPTL S489-qqqq	1	1	0.00

Equalized Total Assessed Value 1,344,894,004

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	314,090	0.02
Total Exemptions Exclusive of System Exemptions:					
			4,274	245,542,926	18.26
Total System Exemptions:					
			0	0	0.00
Totals:					
			4,274	245,542,926	18.26

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

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

School District - 265401 Webster Central
 Equalized Total Assessed Value 370,723,818

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	244,432	0.07
13650	VG - GENERALLY	RPTL 406(1)	16	4,376,250	1.18
13800	SCHOOL DISTRICT	RPTL 408	1	9,586,591	2.59
14100	USA - GENERALLY	RPTL 400(1)	1	2,161,703	0.58
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	25,817,842	6.96
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	4,355,340	1.17
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	1,201,705	0.32
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	570,341	0.15
26250	HISTORICAL SOCIETY	RPTL 444	1	164,773	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	3,698,069	1.00
41400	CLERGY	RPTL 460	1	1,705	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	37	2,243,268	0.61
41805	PERSONS AGE 65 OR OVER	RPTL 467	37	1,649,906	0.45
41834	ENHANCED STAR	RPTL 425	252	16,385,977	4.42
41854	BASIC STAR 1999-2000	RPTL 425	608	18,654,656	5.03
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	90,512	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	233,458	0.06
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	362,880	0.10
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	22,727,273	6.13
Total Exemptions Exclusive of System Exemptions:				114,526,681	30.89
Total System Exemptions:				0	0.00
Totals:				114,526,681	30.89

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 3,470,571,405

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	843,978	0.02
13100	CO - GENERALLY	RPTL 406(1)	38	8,847,501	0.25
13500	TOWN - GENERALLY	RPTL 406(1)	116	57,537,278	1.66
13510	TOWN - CEMETERY LAND	RPTL 446	3	729,659	0.02
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	7,239,936	0.21
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	50,687	0.00
13800	SCHOOL DISTRICT	RPTL 408	9	70,094,773	2.02
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	6	1,771,932	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	73,817,272	2.13
14100	USA - GENERALLY	RPTL 400(1)	1	2,873,636	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	12	42,896,708	1.24
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	575,909	0.02
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	18	26,235,340	0.76
25120	NONPROF CORP - EDUCL/CONST PRO	RPTL 420-a	1	2,701,477	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	13,245,795	0.38
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	17	5,536,932	0.16
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	4,244,205	0.12
26100	VETERANS ORGANIZATION	RPTL 452	1	544,886	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	40,682	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	5,428,001	0.16
41300	PARAPLEGIC VETS	RPTL 458(3)	1	301,250	0.01
41400	CLERGY	RPTL 460	11	18,755	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	18,182	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	4,737,704	0.14
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	527,954	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	299	20,756,176	0.60
41805	PERSONS AGE 65 OR OVER	RPTL 467	275	13,646,899	0.39
41834	ENHANCED STAR	RPTL 425	2,664	174,813,899	5.04
41854	BASIC STAR 1999-2000	RPTL 425	8,417	258,289,780	7.44
41856	BASIC STAR 1999-2000	RPTL 425	1	24,455	0.00
41906	PHYSICALLY DISABLED	RPTL 459	11	261,262	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	18	1,341,534	0.04
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	290,915	0.01

Equalized Total Assessed Value 3,470,571,405

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	1,134,858	0.03
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	26	5,457,631	0.16
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	34,090,909	0.98
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	5,144,318	0.15
Total Exemptions Exclusive of System Exemptions:				846,113,068	24.38
Total System Exemptions:				0	0.00
Totals:				846,113,068	24.38

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 18,947,237

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	65,000	0.34
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	12	498,911	2.63
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	68,210	0.36
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	185,150	0.98
41806	PERSONS AGE 65 OR OVER	RPTL 467	3	167,860	0.89
41834	ENHANCED STAR	RPTL 425	22	1,384,309	7.31
41854	BASIC STAR 1999-2000	RPTL 425	68	2,040,000	10.77
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	34,500	0.18
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	698	0.00
Total Exemptions Exclusive of System Exemptions:				4,444,638	23.46
Total System Exemptions:				0	0.00
Totals:				4,444,638	23.46

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 1,925,200

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	52,057	2.70
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	68,210	3.54
41834	ENHANCED STAR	RPTL 425	3	195,900	10.18
41854	BASIC STAR 1999-2000	RPTL 425	5	150,000	7.79
Total Exemptions Exclusive of System Exemptions:				466,167	24.21
Total System Exemptions:				0	0.00
Totals:				466,167	24.21

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 17,022,037

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	65,000	0.38
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	446,854	2.63
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	185,150	1.09
41806	PERSONS AGE 65 OR OVER	RPTL 467	3	167,860	0.99
41834	ENHANCED STAR	RPTL 425	19	1,188,409	6.98
41854	BASIC STAR 1999-2000	RPTL 425	63	1,890,000	11.10
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	34,500	0.20
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	698	0.00

Total Exemptions Exclusive of System Exemptions:

103 3,978,471 23.37

Total System Exemptions:

0 0 0.00

Totals:

103 3,978,471 23.37

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: _____