



WEBSTER CENTRAL SCHOOL DISTRICT

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To: Carmen Gumina, Superintendent
 From: Brian Freeman, Assistant Superintendent for Business
 Re: Tax Warrant and Rates Summary
 Date: 8/9/2019
 Cc: Board of Education

Attached are the final tax rates for Board approval. The final tax rates are based on the final tax rolls certified to the district. Below you will find a summary of what was presented in May at the budget hearing, the 18-19 tax rates and the final tax rates for 19-20.

Town	Final 18-19 Rates	Estimated Rate-Budget Hearing	Final 19-20 Rates	Dollar Increase/Decrease Per Thousand	Percent Increase/Decrease
Webster	\$25.055105	\$25.47	\$25.542376	\$0.49	1.94%
Penfield	\$21.494673	\$21.85	\$21.852927	\$0.36	1.67%
Ontario	\$20.665595	\$21.00	\$21.178068	\$0.51	2.48%
Walworth	\$21.087342	\$21.42	\$21.638461	\$0.55	2.61%
True Tax Value	\$20.420714	\$20.76	\$19.668425	(\$0.75)	(3.68%)

Additionally, the equalization ratio changed for the Towns of Webster (81.5% to 77%), Penfield (95% to 90%), Ontario (100% to 94%) and Walworth (98% to 92%). These changes significantly impacted the rates for all 4

2019-20 TAX WARRANT

AUGUST 15, 2019

PART I-TAX LEVY

- \$107,168,590 –Budgeted Levy
- \$107,116,946 – Proposed Actual Levy This Evening
- Required to reduce under Tax Cap Law now by the annual Re-levy amounts
 - \$51,643.52 in unpaid taxes that will get added to our collection this year

PART II-ASSESSMENTS

Town	19-20 Valuation	18-19 Valuation	Variance	Percent
Penfield	\$ 1,326,140,616	\$ 1,305,185,629	\$ 20,954,987	1.58%
Webster	\$ 3,043,166,148	\$ 3,007,067,653	\$ 36,098,495	1.19%
Ontario	\$ 1,831,537	\$ 1,840,233	\$ (8,696)	-0.47%
Walworth	\$ 17,052,734	\$ 16,756,156	\$ 296,578	1.74%
District	\$ 4,388,191,035	\$ 4,330,849,671	\$ 57,341,364	1.31%

PART III-EQUALIZATION RATES

Town	2019-20 Rate	2018-19 Rate
Penfield	90%	95%
Webster	77%	81.5%
Ontario	94%	100%
Walworth	92%	98%

FINAL RATES

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Variance</u>	<u>% Variance</u>
Penfield	21.263178	21.494673	21.852927	\$0.36	1.67%
Webster	24.581671	25.055105	25.542376	\$0.49	1.94%
Ontario	21.560507	20.665595	21.178068	\$0.51	2.48%
Walworth	21.560507	21.087342	21.638461	\$0.55	2.61%
True Tax Value	21.264166	20.420714	19.668425	(\$0.75)	-3.68%

Power of the Equalization Rates

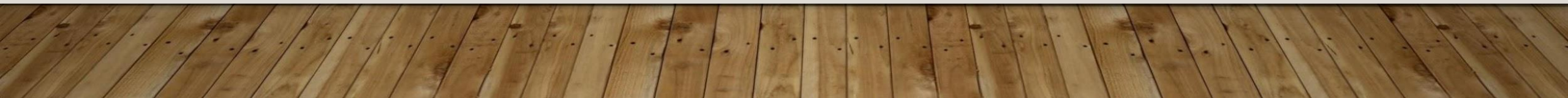
- ❑ What if every town was valued at 100%?

Town	Current	@ 100%	Difference
Webster	\$25.540668	\$24.406720	(\$1.13)
Penfield	\$21.851466	\$24.406720	\$2.56
Ontario	\$21.182288	\$24.884695	\$3.70
Walworth	\$21.642773	\$24.884695	\$3.24

- ❑ Why are they not all the same?
 - ❑ Sales Tax is allocated to each town based on budgetary expectations

ESTIMATED AVERAGE HOME IMPACT-\$196,700

	<u>2018-19</u>	<u>2019-20</u>	<u>Yearly Variance</u>	<u>Monthly Variance</u>
Penfield	\$ 4,228.00	\$ 4,298.47	\$ 70.47	\$ 5.87
Webster	\$ 4,928.34	\$ 5,024.19	\$ 95.85	\$ 7.99
Ontario	\$ 4,064.92	\$ 4,165.73	\$ 100.80	\$ 8.40
Walworth	\$ 4,147.88	\$ 4,256.29	\$ 108.41	\$ 9.03



QUESTIONS



12-Aug	<u>Assessed Valuation</u>	<u>Equalization Ratio</u>	<u>True Valuation</u>	<u>Percentage of True Value</u>	
Penfield	\$1,326,140,616	90.00%	\$1,473,489,573	27.06%	
Webster	\$3,043,166,148	77.00%	\$3,952,163,829	72.57%	
Ontario	\$1,831,537	94.00%	\$1,948,444	0.04%	
Walworth	\$17,052,734	92.00%	\$18,535,580	0.34%	
Totals	\$4,388,191,035		\$5,446,137,426	100%	
<u>Share of Total Tax</u>					
Property Tax Levy		\$107,116,946	Penfield		\$30,969,812
Monroe County Sales Tax		\$7,327,250	Webster		\$83,066,601
Wayne County Sales Tax		\$22,750	Ontario		\$40,952
Sales Tax Total		\$7,350,000	Walworth		\$389,581
Total Levy & Sales Tax		\$114,466,946			\$114,466,946
<u>Monroe County Pro-Ration of Sales Tax</u>					
Penfield		\$30,969,812	27.16%		\$1,989,922
Webster		\$83,066,601	72.84%		\$5,337,328
Monroe County Totals		\$114,036,413	100.00%		\$7,327,250
<u>Wayne County Pro-Ration of Sales Tax</u>					
Ontario		\$40,952	9.51%		\$2,164
Walworth		\$389,581	90.49%		\$20,586
Wayne County Totals		\$430,533	100%		\$22,750
District Totals		\$114,466,946			\$7,350,000
<u>Pro-Rated Tax Levy Crediting Sales Tax for Each County Town</u>					
	Levy	Sales Tax	Actual Levy	Assessed Value	Rate Per 1000
Penfield	\$30,969,812	\$1,989,922	\$28,979,890	\$1,326,133,116	\$21.85
Webster	\$83,066,601	\$5,337,328	\$77,729,273	\$3,043,149,648	\$25.54
Ontario	\$40,952	\$2,164	\$38,788	\$1,831,537	\$21.18
Walworth	\$389,581	\$20,586	\$368,995	\$17,052,734	\$21.64
Total	\$114,466,946	\$7,350,000	\$107,116,946	\$4,388,167,035	
<u>Assessed Rates Per Thousand</u>					
	2017-18	2018-19	2019-20	Variance	% Variance
Penfield	21.263178	21.494673	21.852927	\$0.36	1.67%
Webster	24.581671	25.055105	25.542376	\$0.49	1.94%
Ontario	21.560507	20.665595	21.178068	\$0.51	2.48%
Walworth	<u>21.560507</u>	<u>21.087342</u>	21.638461	\$0.55	<u>2.61%</u>
True Tax Value	21.264166	20.420714	19.668425	-\$0.75	-3.68%