

Webster Central School District 2025-26 Budget Notice			Budgeted Adopted for 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year*
Total Budgeted Amount			\$ 211,006,070	\$ 220,266,425	\$ 218,168,298
Increase/Decrease for the 2025-26 School Year				\$ 9,260,355	\$ 7,162,228
Percentage Increase in Each Proposed Budget				4.39%	3.39%
Change in Consumer Price Index				2.95%	
A. Proposed Tax Levy to Support the Total Budgeted Amount			\$ 123,609,680	\$ 127,549,054	
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)			\$ 123,609,680	\$ 127,549,054	3.19%
F. Permissible Exclusions to the School Tax Levy Limit			\$ 3,400,723	\$ 3,818,776	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions			\$ 120,208,957	\$ 123,730,278	
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)			\$ 120,208,957	\$ 123,730,278	
I. Difference: (G - H); (negative value requires 60.0% voter approval) **			\$ -	\$ -	
Administrative Component			\$ 15,205,444	\$ 16,315,021	\$ 15,215,021
Program Component			\$ 167,264,813	\$ 173,392,904	\$ 172,642,904
Capital Component			\$ 28,535,813	\$ 30,558,500	\$ 30,310,373
*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.					
			Description		Amount
**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)			Proposition #1 - Diesel School Buses		\$ 1,825,000
			Proposition #2 - EV School Bus		\$ 525,000
Basic STAR Exemption Impact					
Estimated Basic STAR Exemption Savings*			Budget Proposed for the 2025-26 School Year		
Basic STAR Tax Savings			\$498.00		
The annual budget vote for the fiscal year 2025-26 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 20, 2025 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.					

2025-26 Property Tax Report Card				
261901 - Webster Central School District		Budgeted	Proposed Budget	Change (C)
Contact Person: Brian Freeman		2024-25	2025-26	
Telephone Number:	585-216-0017	(A)	(B)	(C)
Total Budget Amount, Not Including Separate Propositions		211,006,070	220,266,425	4.39%
A. Proposed Tax Levy to Support the Total Budgeted Amount (1)		123,609,680	127,549,054	
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)		123,609,680	127,549,054	3.19%
F. Permissible Exclusions to the School Tax Levy Limit		3,400,723	3,818,776	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions 3		120,208,957	123,730,278	
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)		120,208,957	123,730,278	
I. Difference: (G - H); (negative value requires 60.0% voter approval)		0	0	
Public School Enrollment		8,200	8,000	-2.44%
Consumer Price Index				2.95%

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 2025-26 includes any carryover from 2024-25 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2024-25 (D)	Estimated 2025-26 (E)	
Adjusted Restricted Fund Balance	\$45,261,948	\$53,176,004	
Assigned Appropriated Fund Balance	\$5,500,000	\$5,500,000	
Adjusted Unrestricted Fund Balance	\$7,287,694	\$8,810,657	
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.45%	4.00%	

Schedule of Reserve Funds				
Reserve Type and Name*	Reserve Description	3/31/25 Actual Balance	6/30/25 Estimated Ending Balance	Intended Use of the Reserve in the 2025-26 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$5,298,664	\$5,298,664	\$10 million was spent on 2023 capital project, total funding limit reached
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$10,070,985	\$12,049,457	Utilize \$1.5 million as a revenue source for the 2025-26 Budget
TRS Sub Fund	To fund employer retirement contributions to the Teacher's Retirement System	\$4,780,658	\$5,768,161	Utilize \$1.5 million as a revenue source for the 2025-26 Budget
Workers' Compensation	To pay for Workers Compensation and benefits.	\$5,037,997	\$5,524,827	Hold for future spikes in yearly costs and to cover Websters' yearly bill
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$1,230,425	\$1,727,209	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.	\$4,206,836	\$4,206,836	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$5,036,741	\$6,023,574	Fund unbudgeted liability claims that insurance will not cover
Insurance	To establish a reserve for the express purpose for cyber security related claims	\$4,021,417	\$6,010,905	Fund excessive costs for cybersecurity that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$4,534,674	\$5,522,820	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.	\$1,043,551	\$1,043,551	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