

**WEBSTER CENTRAL SCHOOL DISTRICT**

*Brian Freeman, Assistant Superintendent for Business*  
119 South Avenue, Webster, NY 14580  
(585) 216-0017  
[brian\\_freeman@webstercsd.org](mailto:brian_freeman@webstercsd.org)



To: Building Principals  
From: Brian Freeman, Assistant Superintendent for Business  
Re: 2025-2026 Legal Budget Documents  
Date: May 1, 2025

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 20, 2025.

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

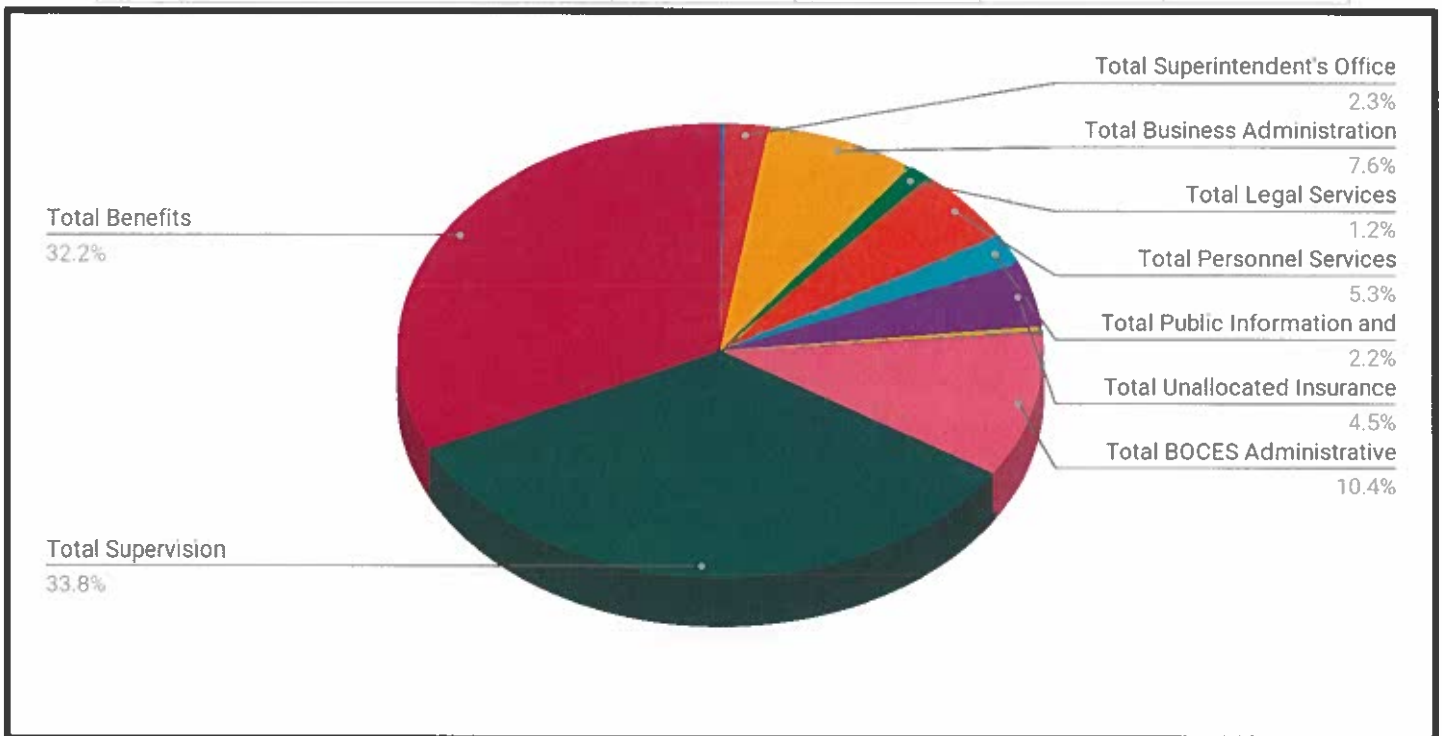
Copies of these documents should be available to any resident of the district upon request. Printing them and keeping them in an office space is no longer required. However, a link to all the documents can be found here: <https://www.websterschools.org/districtpage.cfm?pageid=960>

We are providing each building with a copy in the small chance a visitor to the building may ask to see them in person.

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

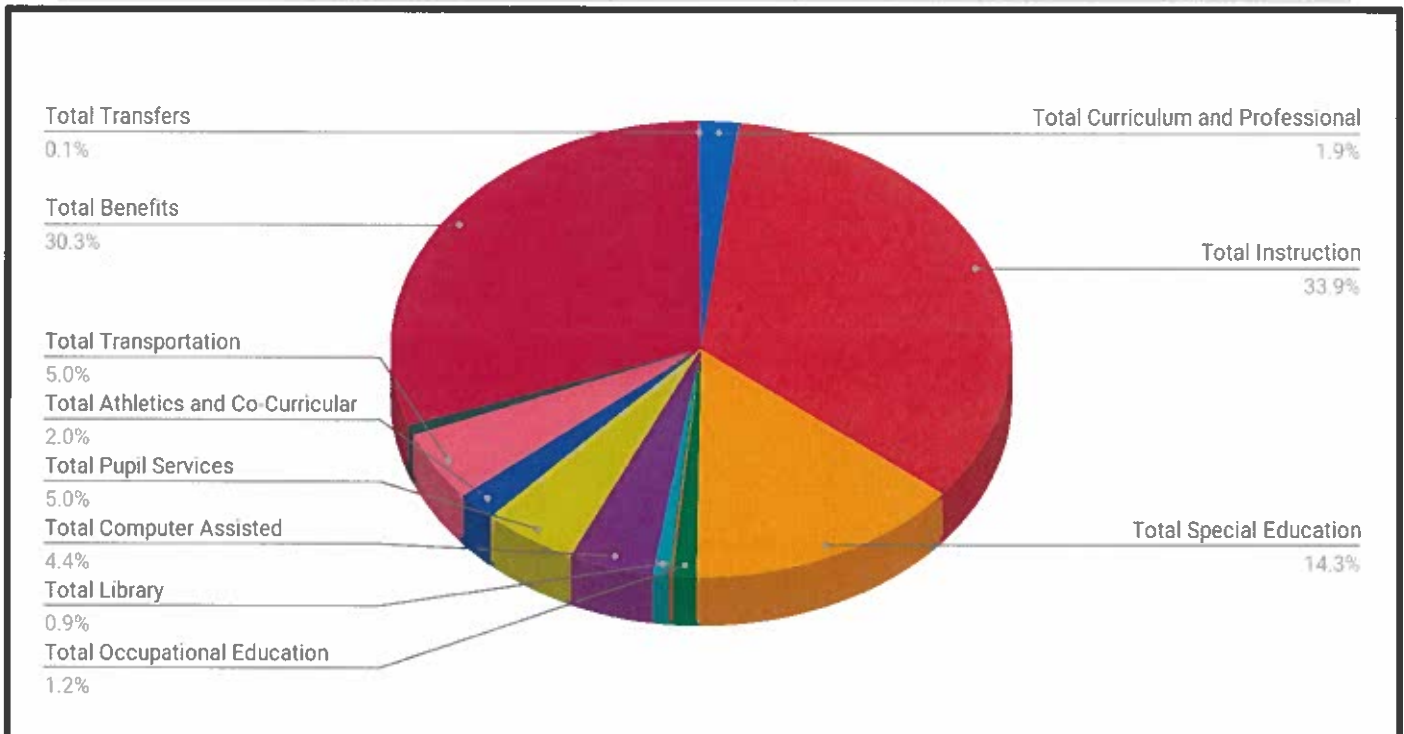
## Administrative Budget 2025-26

Administrative Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<b>Total Board of Education and Clerk</b>	\$26,435	\$26,435	\$26,435	\$22,000
<b>Total Superintendent's Office</b>	\$339,459	\$349,300	\$346,000	\$357,500
<b>Total Business Administration</b>	\$1,088,135	\$1,110,800	\$1,150,800	\$1,155,500
<b>Total Legal Services</b>	\$175,000	\$175,000	\$175,000	\$175,000
<b>Total Personnel Services</b>	\$733,973	\$789,475	\$812,230	\$909,500
<b>Total Public Information and Services</b>	\$330,889	\$334,450	\$339,650	\$348,500
<b>Total Unallocated Insurance</b>	\$607,533	\$638,000	\$689,040	\$775,000
<b>Total School Association Dues</b>	\$55,000	\$55,000	\$55,000	\$55,000
<b>Total Assessments on School Property</b>	\$10,000	\$10,000	\$10,000	\$10,000
<b>Total BOCES Administrative Costs</b>	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000
<b>Total Supervision</b>	\$4,893,290	\$4,976,450	\$5,134,510	\$5,347,740
<b>Total Benefits</b>	\$4,159,684	\$4,329,196	\$4,891,779	\$5,584,281
<b>Total Budget</b>	<b>\$13,994,398</b>	<b>\$14,369,106</b>	<b>\$15,205,444</b>	<b>\$16,315,021</b>
			<b>% of Budget</b>	<b>7.41%</b>



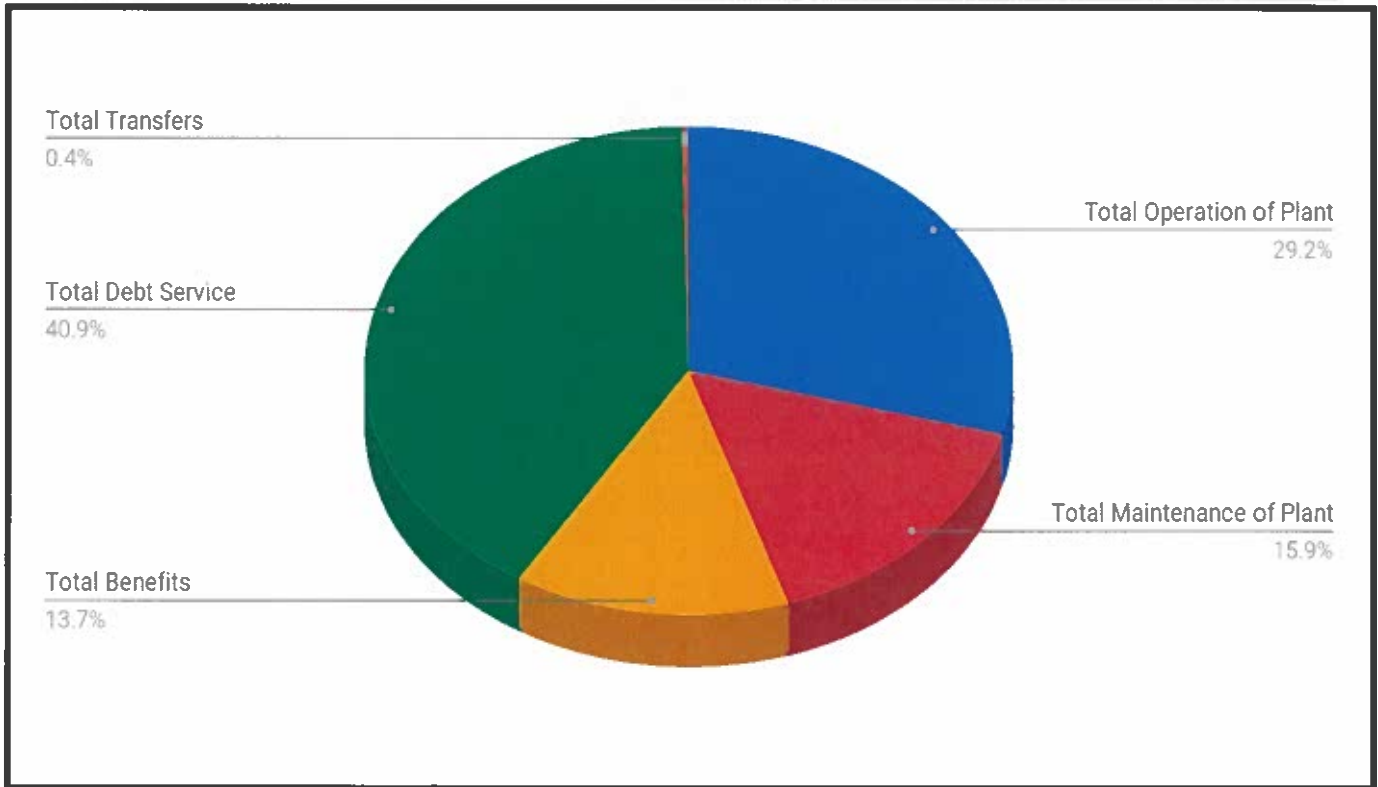
## Program Budget 2025-26

Program Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<b>Total Curriculum and Professional Development</b>	\$2,793,708	\$2,928,600	\$3,269,830	\$3,380,000
<b>Total Instruction</b>	\$56,007,954	\$58,146,690	\$60,287,345	\$58,841,295
<b>Total Special Education</b>	\$20,374,918	\$21,803,580	\$23,958,460	\$24,872,495
<b>Total Occupational Education</b>	\$1,850,000	\$2,000,000	\$2,100,000	\$2,100,000
<b>Total Special Schools</b>	\$265,000	\$265,000	\$265,000	\$275,000
<b>Total Library</b>	\$1,677,634	\$1,698,105	\$1,689,375	\$1,520,285
<b>Total Educational Television</b>	\$6,203,611	\$6,860,575	\$7,137,675	\$7,589,000
<b>Total Computer Assisted Instruction</b>	\$7,967,420	\$8,324,245	\$8,719,880	\$8,640,910
<b>Total Pupil Services</b>	\$3,202,695	\$3,413,000	\$3,543,500	\$3,552,800
<b>Total Athletics and Co-Curricular</b>	\$8,462,835	\$8,517,550	\$8,645,450	\$8,591,600
<b>Total Transportation</b>	\$1,041,864	\$1,117,200	\$1,158,500	\$1,232,600
<b>Total Recreation</b>	\$42,956,645	\$44,546,604	\$46,249,798	\$52,556,919
<b>Total Benefits</b>	\$240,000	\$240,000	\$240,000	\$240,000
<b>Total Transfers</b>	<b>\$153,044,284</b>	<b>\$159,861,149</b>	<b>\$167,264,813</b>	<b>\$173,392,904</b>
<b>Total Budget</b>			<b>% of Budget</b>	<b>78.72%</b>



## Capital Budget 2025-26

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<b>Total Operation of Plant</b>	\$7,977,439	\$8,116,075	\$8,322,500	\$8,545,500
<b>Total Maintenance of Plant</b>	\$4,215,355	\$4,381,500	\$4,532,400	\$4,316,500
<b>Total Benefits</b>	\$3,886,458	\$4,048,000	\$3,914,148	\$4,760,230
<b>Total Debt Service</b>	\$12,595,523	\$13,562,900	\$11,666,765	\$12,336,270
<b>Total Transfers</b>	\$100,000	\$100,000	\$100,000	\$600,000
<b>Total Budget</b>	<b>\$28,774,775</b>	<b>\$30,208,475</b>	<b>\$28,535,813</b>	<b>\$30,558,500</b>
			<b>% of Budget</b>	<b>13.87%</b>



## Budget By Function 2025-26

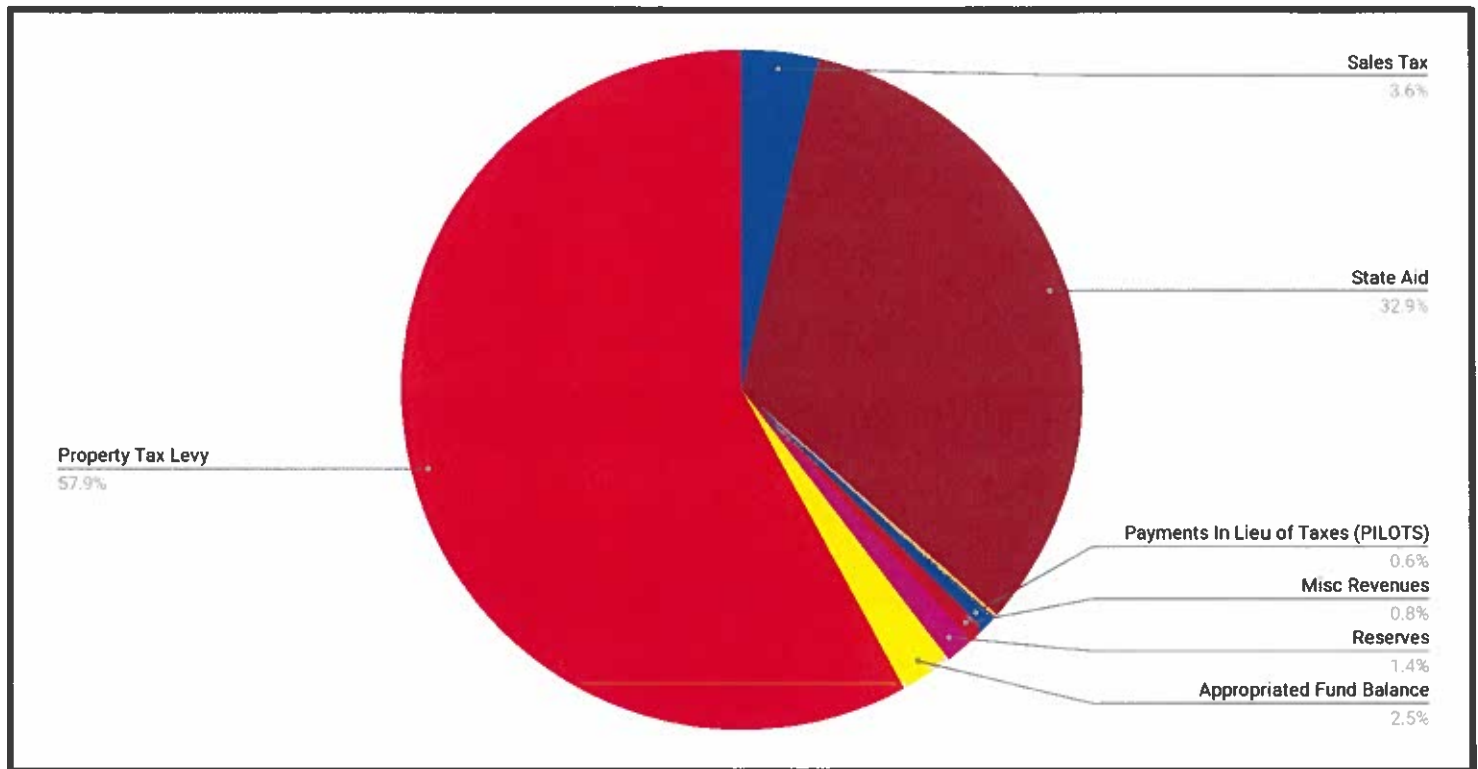
Function Category	2022-23	2023-24	2024-25	2025-26	Variance
Total Board of Education and Clerk	\$26,435	\$26,435	\$26,435	\$22,000	-\$4,435
Total Superintendent's Office	\$339,459	\$349,300	\$346,000	\$357,500	\$11,500
Total Business, HR, & Legal	\$2,007,108	\$2,085,275	\$2,148,030	\$2,240,000	\$91,970
Total Unallocated Insurance	\$607,533	\$638,000	\$689,040	\$775,000	\$85,960
Total Public Information and Services	\$385,889	\$389,450	\$394,650	\$413,500	\$18,850
Total BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$0
Total Operation and Maintenance	\$12,192,794	\$12,497,575	\$12,854,900	\$12,862,000	\$7,100
Total Curriculum and Professional Development	\$2,793,708	\$2,928,600	\$3,269,830	\$3,380,000	\$110,170
Total Supervision	\$4,893,290	\$4,976,450	\$5,134,510	\$5,347,740	\$213,230
Total Instruction	\$56,007,954	\$58,146,690	\$60,287,345	\$58,841,295	-\$1,446,050
Total Special Education	\$20,374,918	\$21,803,580	\$23,958,460	\$24,872,495	\$914,035
Total Occupational Education	\$1,850,000	\$2,000,000	\$2,100,000	\$2,100,000	\$0
Total Summer School	\$265,000	\$265,000	\$265,000	\$275,000	\$10,000
Total Library	\$1,677,634	\$1,698,105	\$1,689,375	\$1,520,285	-\$169,090
Total Computer Assisted Instruction	\$6,203,611	\$6,860,575	\$7,137,675	\$7,589,000	\$451,325
Total Pupil Services	\$7,967,420	\$8,324,245	\$8,719,880	\$8,640,910	-\$78,970
Total Athletics and Co-Curricular	\$3,202,695	\$3,413,000	\$3,543,500	\$3,552,800	\$9,300
Total Transportation	\$8,462,835	\$8,517,550	\$8,645,450	\$8,591,600	-\$53,850
Total Recreation	\$1,041,864	\$1,117,200	\$1,158,500	\$1,232,600	\$74,100
Total Benefits	\$51,002,787	\$52,923,800	\$55,055,725	\$62,901,430	\$7,845,705
Total Debt Service and Transfers	\$12,935,523	\$13,902,900	\$12,006,765	\$13,176,270	\$1,169,505
<b>Total Budget</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$211,006,070</b>	<b>\$220,266,425</b>	<b>\$9,260,355</b>

## Total Budget By Object 2024-25

Object Category	2022-23	2023-24	2024-25	2025-26	Variance
Instructional Salaries	\$77,695,438	\$81,049,425	\$84,581,915	\$84,482,190	-\$99,725
Non-Instructional Salaries	\$22,931,511	\$24,079,475	\$25,340,495	\$26,477,500	\$1,137,005
Equipment	\$1,101,375	\$1,242,400	\$1,238,400	\$874,010	-\$364,390
Professional Development	\$167,000	\$167,000	\$172,000	\$182,000	\$10,000
Tuition	\$2,050,000	\$2,150,000	\$2,150,000	\$2,165,000	\$15,000
Textbooks	\$620,500	\$632,300	\$628,300	\$566,205	-\$62,095
Supplies	\$2,654,808	\$2,848,430	\$2,912,770	\$2,540,095	-\$372,675
Insurance	\$697,533	\$728,000	\$779,040	\$900,000	\$120,960
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	\$4,019,232	\$4,060,000	\$4,114,160	\$3,529,725	-\$584,435
BOCES Services	\$16,627,750	\$17,345,000	\$18,716,500	\$19,162,000	\$445,500
Benefits	\$51,002,787	\$52,923,800	\$55,055,725	\$62,901,430	\$7,845,705
Debt Service and Transfers	\$12,935,523	\$13,902,900	\$12,006,765	\$13,176,270	\$1,169,505
<b>Totals</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$211,006,070</b>	<b>\$220,266,425</b>	<b>\$9,260,355</b>

## Revenue Summary 2025-26

Revenue Category	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>
Sales Tax	\$8,000,000	\$8,000,000	\$8,000,000	\$8,000,000	\$0
State Aid	\$61,529,924	\$67,812,930	\$70,431,390	\$72,402,371	\$1,970,981
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$150,000	\$150,000	\$150,000	\$500,000	\$350,000
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
Misc Revenues	\$1,800,000	\$1,800,000	\$1,800,000	\$1,800,000	\$0
Reserves	\$500,000	\$0	\$0	\$3,000,000	\$3,000,000
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$116,818,533	\$119,660,800	\$123,609,680	\$127,549,054	\$3,939,374
<b>Total Revenues</b>	<b>\$195,813,457</b>	<b>\$204,438,730</b>	<b>\$211,006,070</b>	<b>\$220,266,425</b>	<b>\$9,260,355</b>



**Debt Service Schedule - Principal and Interest (Bonds)**

Debt Service Schedule - Principal and Interest (Bonds)						
\$12,953,473 Project with \$3,238,368 Capital Reserve Issued May of 2016 Final Payment June of 2031		\$43,539,223 Project with Additions/Renovations Issued June of 2019 Final Payment June of 2040		\$69,500,000 Project with Additions/Renovations Issued June of 2019 Final Payment June of 2043		
Year	Principal	Interest	Principal	Interest	Principal	Interest
2023 - 2024	\$535,000	\$255,000	\$1,825,000	\$1,679,175	\$1,220,000	\$2,227,050
2024 - 2025	\$560,000	\$228,250	\$2,100,000	\$1,049,450	\$2,350,000	\$3,052,125
2025 - 2026	\$590,000	\$200,250	\$2,160,000	\$977,600	\$3,575,000	\$3,141,875
2026-2027	\$620,000	\$170,750	\$2,225,000	\$903,050	\$3,730,000	\$2,730,363
2027-2028	\$650,000	\$139,750	\$2,300,000	\$825,550	\$3,785,000	\$2,556,988
2028-2029	\$680,000	\$107,250	\$2,365,000	\$744,900	\$3,810,000	\$2,380,488
2029-2030	\$715,000	\$73,250	\$2,450,000	\$661,450	\$3,990,000	\$2,219,100
2030-2031	\$750,000	\$37,500	\$2,540,000	\$574,350	\$4,180,000	\$2,015,388
2031-2032			\$2,620,000	\$483,500	\$4,370,000	\$1,819,625
2032-2033			\$2,720,000	\$389,100	\$4,580,000	\$1,614,925
2033-2034			\$2,810,000	\$290,450	\$4,795,000	\$1,400,325
2034-2035			\$1,930,000	\$187,900	\$5,015,000	\$1,175,575
2035-2036			\$1,310,000	\$136,400	\$5,250,000	\$940,463
2036-2037			\$1,335,000	\$110,200	\$5,500,000	\$694,275
2037-2038			\$1,365,000	\$83,500	\$3,985,000	\$436,300
2038-2039			\$1,390,000	\$56,200	\$3,125,000	\$254,788
2039-2040			\$1,420,000	\$28,400	\$1,485,000	\$109,225
					\$1,085,000	\$46,113
<b>Total</b>	<b>\$5,100,000</b>	<b>\$1,212,000</b>	<b>\$34,865,000</b>	<b>\$9,181,175</b>	<b>\$65,830,000</b>	<b>\$28,814,991</b>
\$1,663,000 2020-21 Buses Issued 10/30/20 Final Pmt. 10/15/25		\$1,566,000 2021-22 Buses Issued 10/15/2021 Final Pmt. 10/15/26		\$1,687,500 2022-23 Buses Issued 10/18/2022 Final Pmt. 10/15/26		
Year	Principal	Interest	Principal	Interest	Principal	Interest
2023 - 2024	\$335,000	\$17,150	\$310,000	\$22,269	\$307,500	\$94,538
2024 - 2025	\$340,000	\$10,400	\$315,000	\$17,375	\$330,000	\$48,600
2025 - 2026	\$350,000	\$3,500	\$320,000	\$10,825	\$340,000	\$35,200
2026-2027			\$330,000	\$3,713	\$350,000	\$21,400
2027-2028					\$360,000	\$7,200
<b>Total</b>	<b>\$1,025,000</b>	<b>\$31,050</b>	<b>\$1,275,000</b>	<b>\$54,182</b>	<b>\$1,687,500</b>	<b>\$206,938</b>
\$1,600,000 2023-24 Buses Issued 10/18/2023 Final Pmt. 10/15/26		\$1,200,000 2024-25 Buses Issued 10/18/2024 Final Pmt. 10/15/27				
Year	Principal	Interest	Principal	Interest		
2023 - 2024						
2024 - 2025	\$280,000	\$89,689				
2025 - 2026	\$315,000	\$46,500	\$205,000	\$65,518		
2026-2027	\$325,000	\$23,700	\$235,000	\$35,469		
2027-2028	\$335,000	\$20,500	\$245,000	\$26,163		
2028-2029	\$345,000	\$6,900	\$250,000	\$16,263		
2029-2030			\$265,000	\$5,631		
2030-2031						
<b>Total</b>	<b>\$1,600,000</b>	<b>\$187,289</b>	<b>\$1,200,000</b>	<b>\$149,044</b>		



WEBSTER CENTRAL SCHOOL DISTRICT  
2025-26 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

	SUPERINTENDENT	ASSISTANT SUPERINTENDENT FOR INSTRUCTION	ASSISTANT SUPERINTENDENT FOR HR	ASSISTANT SUPERINTENDENT FOR BUSINESS
SALARY	\$253,182	\$187,332	\$202,944	\$199,222
FRINGE BENEFITS	\$55,596	\$64,792	\$46,935	\$46,293
OTHER REMUNERATION	\$18,319	\$13,350	\$13,935	\$13,796
<b>GRAND TOTAL</b>	<b>\$327,097</b>	<b>\$265,473</b>	<b>\$263,814</b>	<b>\$259,310</b>

Annualized fringe benefits include – retirement costs (TRS/ERS) – 9.59%/16%of salary, Social Security (FICA) - 6.2%, (Medicare) - 1.45%, Health & Dental insurance plans, and/or a 105 HRA/HSA account plan.

Other remuneration includes – professional memberships, mileage, vacation buyback, life insurance, and tax sheltered annuity.

Other Supervisory and Administrative Employees scheduled to receive \$174,000 or more in salary for the 2025-26 year:

Director of Facilities/Clerk of the Works	\$ 180,452
Secondary Principal	\$ 179,863
Secondary Principal	\$ 179,114

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			\$ -	\$ -	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>			<b>\$ 123,609,680</b>	<b>\$ 127,549,054</b>	<b>3.19%</b>
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.					
			<b>Description</b>		<b>Amount</b>
**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
<b>Basic STAR Exemption Impact</b>					
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	Percent Change
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%

<sup>1</sup> Include any prior year reserve for excess tax levy, including interest.

<sup>2</sup> 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.

<sup>3</sup> 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

Equalized Total Assessed Value 6,374,458,869

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted		
41906	PHYSICALLY DISABLED	RPTL 459	4	199,866	0.00		
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	21	2,705,961	0.04		
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	6	435,770	0.01		
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	128,173	0.00		
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	7,531,998	0.12		
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	13	2,874,749	0.05		
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	58,307,692	0.91		
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	5	19,440,192	0.30		
<b>Total Exemptions Exclusive of System Exemptions:</b>					<b>7,932</b>	<b>1,122,989,475</b>	<b>17.62</b>
<b>Total System Exemptions:</b>					<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>					<b>7,932</b>	<b>1,122,989,475</b>	<b>17.62</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: \_\_\_\_\_

NYS - Real Property System  
 County of Monroe  
 Town of Webster  
 SWIS Code - 265489

Assessor's Report - 2024 - Current Year File  
 S495 Exemption Impact Report  
 School Detail Report  
 Equalized Total Assessed Value 6,374,458,869

RPS221/V04/L001  
 Date/Time - 7/3/2024 14:14:18  
 Total Assessed Value 3,314,718,612  
 Uniform Percentage 52.00

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)	4	900,000	0.01
13100	CO - GENERALLY	RPTL 406(1)	45	27,971,346	0.44
13500	TOWN - GENERALLY	RPTL 406(1)	137	102,894,040	1.61
13510	TOWN - CEMETERY LAND	RPTL 446	2	495,577	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	12,252,199	0.19
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	85,766	0.00
13800	SCHOOL DISTRICT	RPTL 408	11	122,408,076	1.92
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	5	2,895,000	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	124,921,539	1.96
14100	USA - GENERALLY	RPTL 400(1)	2	5,245,577	0.08
18020	MUNICIPAL INDUSTRIAL DEVAGENC	RPTL 412-a	4	50,670,577	0.79
18025	MUNICIPAL INDUSTRIAL DEVAGENC	RPTL 412-a	1	2,585,577	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	682,885	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	47,926,347	0.75
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	4,571,731	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	12	23,789,231	0.37
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	18	15,816,727	0.25
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	9,015,768	0.14
26100	VETERANS ORGANIZATION	RPTL 452	1	922,115	0.01
26250	HISTORICAL SOCIETY	RPTL 444	1	68,846	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	16,221,423	0.25
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	739,231	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	509,808	0.01
41400	CLERGY	RPTL 460	12	34,620	0.00
41640	VOL FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j, 466-	75	2,531,596	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	27	6,626,515	0.10
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	589,678	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	256	31,361,262	0.49
41804	PERSONS AGE 65 OR OVER	RPTL 467	187	14,000,050	0.22
41805	PERSONS AGE 65 OR OVER	RPTL 467	69	8,694,612	0.14
41834	ENHANCED STAR	RPTL 425	2,703	252,217,862	3.96
41854	BASIC STAR 1999-2000	RPTL 425	4,234	141,678,108	2.22
41856	BASIC STAR 1999-2000	RPTL 425	1	41,385	0.00

Equalized Total Assessed Value 649,707,763

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577.654-a	1	38,461,538	5.92
<b>Total Exemptions Exclusive of System Exemptions:</b>					
			664	120,328,238	18.52
<b>Total System Exemptions:</b>					
			0	0	0.00
<b>Totals:</b>					
			664	120,328,238	18.52

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: \_\_\_\_\_

NYS - Real Property System  
 County of Monroe  
 Town of Webster - 2654  
 Village of Webster  
 SWIS Code - 265401

Assessor's Report - 2024 - Current Year File  
 S495 Exemption Impact Report  
 School Detail Report  
 Equalized Total Assessed Value 649,707,763

RP5221/V04/L001  
 Date/Time - 7/3/2024 14:14:18  
 Total Assessed Value 337,848,037  
 Uniform Percentage 52.00

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	413,654	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	1	112,308	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	6,953,654	1.07
13800	SCHOOL DISTRICT	RPTL 408	1	16,223,462	2.50
14100	USA - GENERALLY	RPTL 400(1)	1	3,658,267	0.56
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	7	7,201,538	1.11
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	319,615	0.05
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	3	1,841,346	0.28
26250	HISTORICAL SOCIETY	RPTL 444	1	278,846	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	6,258,269	0.96
41400	CLERGY	RPTL 460	1	2,885	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-i, 466-j, 466-k	8	208,749	0.03
41800	PERSONSAGE 65 OR OVER	RPTL 467	30	3,144,864	0.48
41804	PERSONSAGE 65 OR OVER	RPTL 467	25	1,343,404	0.21
41805	PERSONSAGE 65 OR OVER	RPTL 467	5	605,095	0.09
41834	ENHANCED STAR	RPTL 425	221	20,555,955	3.16
41854	BASIC STAR 1999-2000	RPTL 425	335	11,209,770	1.73
41906	PHYSICALLY DISABLED	RPTL 459	1	81,923	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	125,192	0.02
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	110,077	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	1,217,827	0.19

Equalized Total Assessed Value 36,597,807

School District - 265401 Webster

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41634	VOL/FIRE/AMB	RPTL 466-a	1	31,676	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	14	1,602,416	1.38
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	526,827	.44
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	155,794	0.43
41806	PERSONS AGE 65 OR OVER	RPTL 467	3	436,486	.19
41834	ENHANCED STAR	RPTL 425	28	2,599,060	1.10
41854	BASIC STAR 1999-2000	RPTL 425	32	1,082,364	2.96
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,920	0.01

Total Exemptions Exclusive of System Exemptions: 86 6,437,543 17.59

Total System Exemptions: 0 0 0.00

Totals: 86 6,437,543 17.59

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: \_\_\_\_\_



SWIS Code	Name	Parcels	Land Assessed Value	Total Assessed Value	School Taxable	Total Star Exempt Amt	Star Taxable
543400	Ontario	14	827,600	2,894,000	2,333,078	241,920	2,091,158
544400	Watworth	119	4,663,700	24,264,535	22,771,167	2,488,700	20,282,467
		133	5,491,300	27,158,535	25,104,245	2,730,620	22,373,625

School Code	School Name	Parcels	Land Assessed Value	Total Assessed Value	School Taxable	# of Relievs	School Reliev
264201	Penfield Central 1	8,982	638,768,269	2,847,530,143	2,659,105,268	0	0.00
264601	Pittsford Central	26	8,786,200	27,157,502	22,573,402	0	0.00
265401	Webster Central	5,423	424,554,600	1,935,986,854	1,813,869,637	0	0.00
543401	Wayne Central	27	2,401,400	7,660,008	5,975,636	0	0.00

NYS - Real Property System  
 County of Monroe  
 Town of Penfield  
 SWIS Code - 264200

School District - 265401 Webster Central

Assessor's Report - 2025 - Current Year File  
 S495 Exemption Impact Report  
 School Detail Report  
 Equalized Total Assessed Value 2,581,315,805

RPS221/V04/L001  
 Date/Time - 5/11/2025 12:32:41  
 Total Assessed Value 1,935,986,854  
 Uniform Percentage 75.00

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	870,000	0.03
13100	CO - GENERALLY	RPTL 406(1)	16	6,887,601	0.27
13500	TOWN - GENERALLY	RPTL 406(1)	36	4,733,068	0.18
13800	SCHOOL DISTRICT	RPTL 408	1	11,333,333	0.44
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	2,777,467	0.11
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	281,333	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	35,754,800	1.39
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	909,333	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	9	16,664,668	0.65
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	1	1,806,267	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	4	13,209,467	0.51
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-b	2	19,548,000	0.76
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	17	7,614,533	0.29
41300	PARAPLEGIC VETS	RPTL 458(3)	1	292,267	0.01
41400	CLERGY	RPTL 460	5	10,000	0.00
41640	VOL. FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j, 466-	20	738,907	0.03
41700	AGRICULTURAL BUILDING	RPTL 483	4	133,334	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	60	9,625,841	0.37
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	1,017,589	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	118	18,598,208	0.72
41806	PERSONS AGE 65 OR OVER	RPTL 467	98	8,262,714	0.32
41834	ENHANCED STAR	RPTL 425	913	91,143,974	3.53
41854	BASIC STAR 1999-2000	RPTL 425	1,294	45,031,200	1.74
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	952,866	0.04
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	84,213	0.00
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	685,945	0.03

# WEBSTER CSD

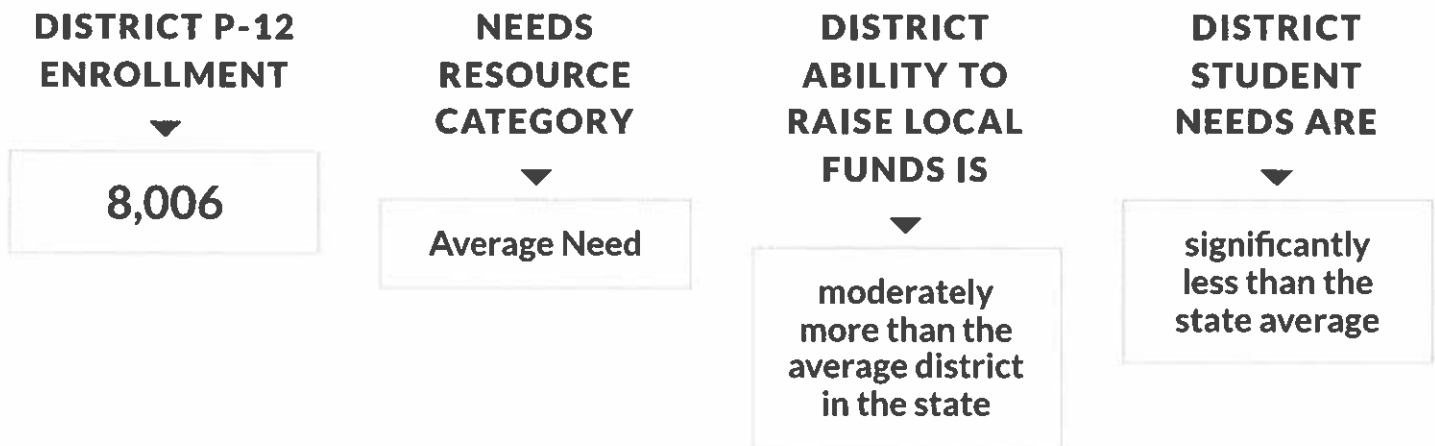
## 2022-23 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public 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

## Economic and Student Characteristics

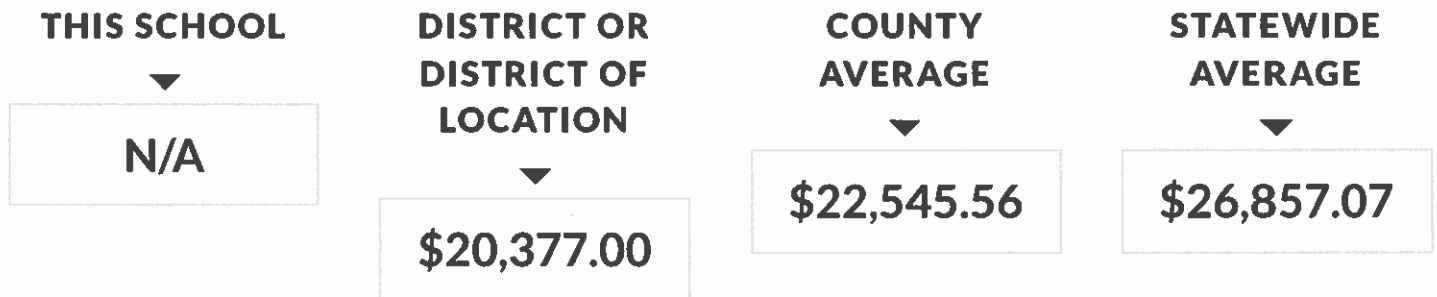


## Student Demographics

Enrollment	WEBSTER CSD
All Students	7,776
Economically Disadvantaged	32%
Students with Disabilities	11%
English Language Learners	3%
» Race/Ethnicity	

Staffing Profile	WEBSTER CSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	13%
Teachers with 4-20 Years of Experience %	43%
Teachers with 21+ Years of Experience %	44%

# Comparison: How do per pupil expenditures compare?



## Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(A-D)

Central Cost(E-H)

Combined Cost(I)

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
>> A. Instruction (A1 + A2 + A3 + A4)	\$9,718.75

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
» B. Administration (B1 + B2 + B3)	\$1,365.08
» C. All Other Spending (C1 + C2 + C3)	\$682.63
D. Total School Level (A + B + C)	\$11,766.45
» E. Central Instruction (E1 + E2 + E3 + E4)	\$2,395.09
» F. Central Administration (F1 + F2 + F3)	\$1,662.50
» G. All Other Central Spending (G1 + G2 + G3)	\$4,553.46
H. Total Central Costs	\$8,611.04
I. Total Spending (D + H)	\$20,377.49

## Report View Two: How are the Local/State and Federal Funds Spent?

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

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

School Cost(Pre-J—K)

Central Cost(Pre-L—M)

Combined Cost(N)

Report View Two Per Pupil Expenditure Categories	WEBSTER CSD
J. Total School Level Local/State Spending	\$10,230.23
» K. Total School Level Federal Spending	\$1,536.22
L. Total Central Level Local/State Spending	\$8,129.66
M. Total Central Level Federal Spending	\$481.38
N. Total Spending (J + K + L + M)	\$20,377.49

# Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

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 P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

School Cost(O-T)

Central Cost(U-Z)

>>	<b>Program Detail Areas</b>
	Program areas are included within the above School Level Expenditures (Row D) and Central 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.

Central Cost(1-5 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	WEBSTER CSD
<b>1. Transportation</b>	\$8,918,770.00
<b>2. Charter School Tuition</b>	\$116,873.00
<b>3. Other Tuition</b>	\$6,808,542.00

<b>Excluded Expenditures</b>	<b>WEBSTER CSD</b>
<b>4. Debt Service</b>	\$15,842,579.00
<b>5. Other</b>	\$34,642,476.00
<b>Percent Excluded from Total</b>	29%
<b>Total Expenditures</b>	<b>\$229,471,458.00</b>

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