

WEBSTER CENTRAL SCHOOL DISTRICT

Brian Freeman, Assistant Superintendent for Business
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To: Building Principals
From: Brian Freeman, Assistant Superintendent for Business
Re: 2024-2025 Legal Budget Documents
Date: May 1, 2024

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, 2024.

- 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>

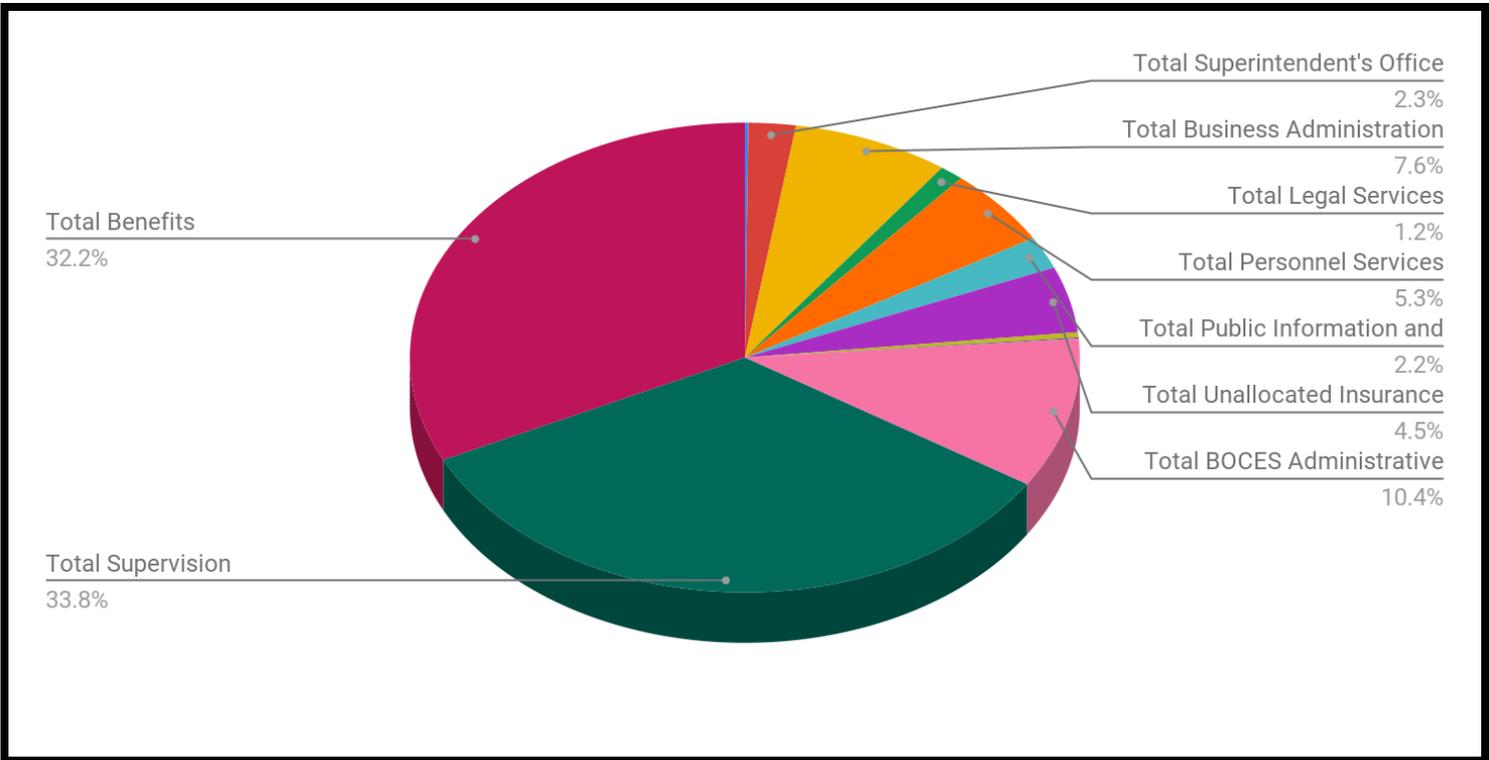
We are providing each building with a copy in the small chance a visitor to the building may ask to see them in person.

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

BF:lb
Attach.

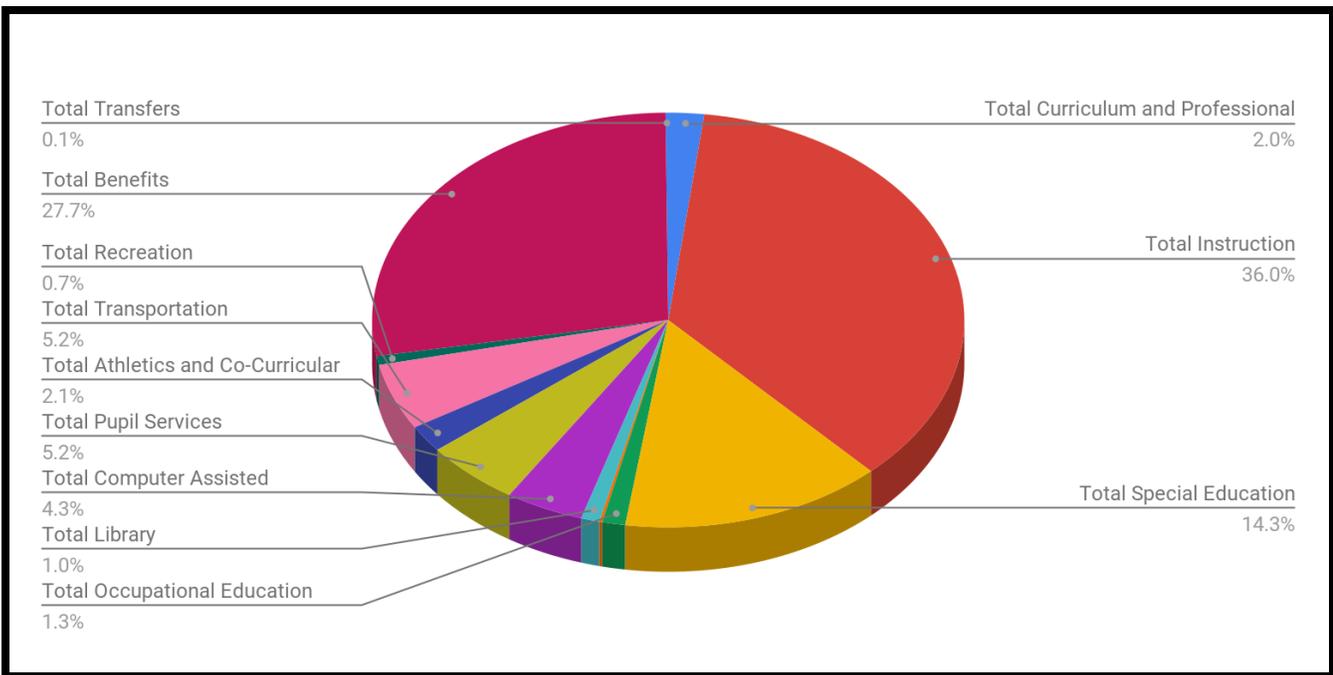
Administrative Budget 2024-25

Administrative Category	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Total Board of Education and Clerk	\$26,435	\$26,435	\$26,435	\$26,435
Total Superintendent's Office	\$353,102	\$339,459	\$349,300	\$346,000
Total Business Administration	\$1,049,043	\$1,088,135	\$1,110,800	\$1,150,800
Total Legal Services	\$175,000	\$175,000	\$175,000	\$175,000
Total Personnel Services	\$767,573	\$733,973	\$789,475	\$812,230
Total Public Information and Services	\$327,445	\$330,889	\$334,450	\$339,650
Total Unallocated Insurance	\$578,603	\$607,533	\$638,000	\$689,040
Total School Association Dues	\$55,000	\$55,000	\$55,000	\$55,000
Total Assessments on School Property	\$10,000	\$10,000	\$10,000	\$10,000
Total BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000
Total Supervision	\$4,878,048	\$4,893,290	\$4,976,450	\$5,134,510
Total Benefits	\$3,989,265	\$4,159,684	\$4,329,196	\$4,891,779
Total Budget	\$13,784,514	\$13,994,398	\$14,369,106	\$15,205,444
			% of Budget	7.21%



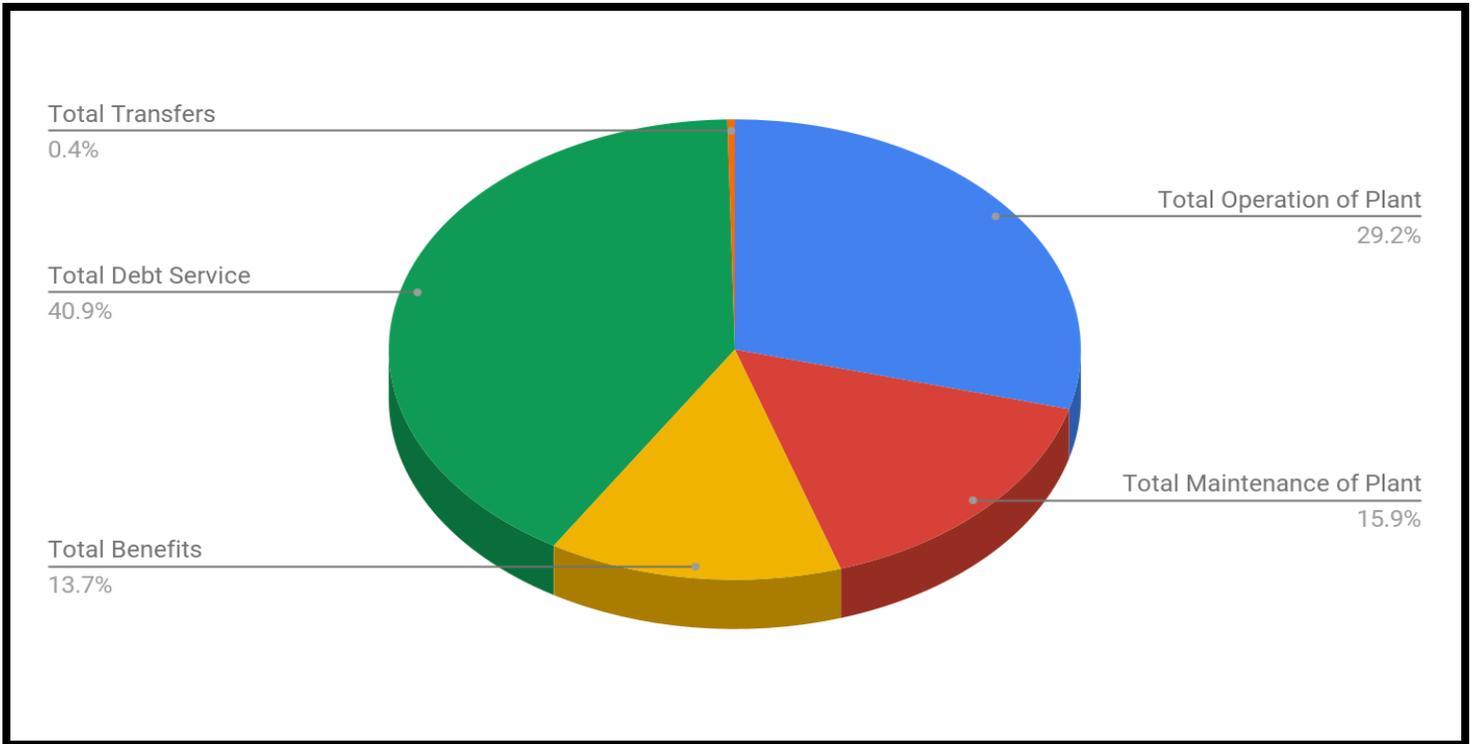
Program Budget 2024-25

Program Category	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Total Curriculum and Professional Development	\$2,785,302	\$2,793,708	\$2,928,600	\$3,269,830
Total Instruction	\$53,250,249	\$56,007,954	\$58,146,690	\$60,287,345
Total Special Education	\$19,672,717	\$20,374,918	\$21,803,580	\$23,958,460
Total Occupational Education	\$1,625,000	\$1,850,000	\$2,000,000	\$2,100,000
Total Special Schools	\$265,000	\$265,000	\$265,000	\$265,000
Total Library	\$1,565,968	\$1,677,634	\$1,698,105	\$1,689,375
Total Educational Television	\$6,061,342	\$6,203,611	\$6,860,575	\$7,137,675
Total Computer Assisted Instruction	\$7,822,716	\$7,967,420	\$8,324,245	\$8,719,880
Total Pupil Services	\$3,028,473	\$3,202,695	\$3,413,000	\$3,543,500
Total Athletics and Co-Curricular	\$8,375,283	\$8,462,835	\$8,517,550	\$8,645,450
Total Transportation	\$906,754	\$1,041,864	\$1,117,200	\$1,158,500
Total Recreation	\$40,825,613	\$42,956,645	\$44,546,604	\$46,249,798
Total Benefits	\$240,000	\$240,000	\$240,000	\$240,000
Total Transfers	\$146,424,417	\$153,044,284	\$159,861,149	\$167,264,813
Total Budget			% of Budget	79.27%



Capital Budget 2024-25

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Total Operation of Plant	\$7,792,389	\$7,977,439	\$8,116,075	\$8,322,500
Total Maintenance of Plant	\$4,222,355	\$4,215,355	\$4,381,500	\$4,532,400
Total Benefits	\$3,747,641	\$3,886,458	\$4,048,000	\$3,914,148
Total Debt Service	\$12,743,129	\$12,595,523	\$13,562,900	\$11,666,765
Total Transfers	\$100,000	\$100,000	\$100,000	\$100,000
Total Budget	\$28,605,514	\$28,774,775	\$30,208,475	\$28,535,813
			% of Budget	13.52%



Budget By Function 2024-25

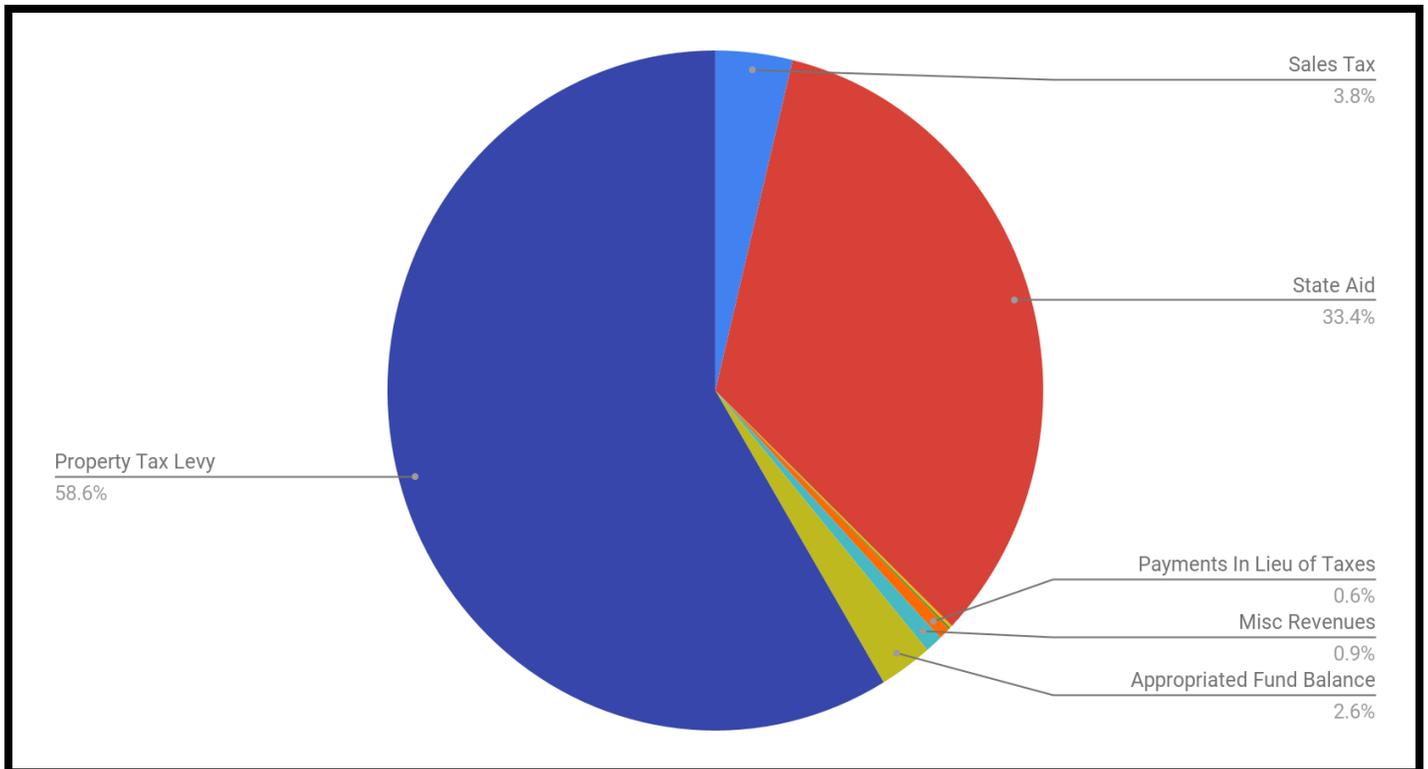
Function Category	2021-22	2022-23	2023-24	2024-25	Variance
Total Board of Education and Clerk	\$26,435	\$26,435	\$26,435	\$26,435	\$0
Total Superintendent's Office	\$353,102	\$339,459	\$349,300	\$346,000	-\$3,300
Total Business, HR, & Legal	\$2,001,616	\$2,007,108	\$2,085,275	\$2,148,030	\$62,755
Total Unallocated Insurance	\$578,603	\$607,533	\$638,000	\$689,040	\$51,040
Total Public Information and Services	\$382,445	\$385,889	\$389,450	\$394,650	\$5,200
Total BOCES Administrative Costs	\$1,575,000	\$1,575,000	\$1,575,000	\$1,575,000	\$0
Total Operation and Maintenance	\$12,014,744	\$12,192,794	\$12,497,575	\$12,854,900	\$357,325
Total Curriculum and Professional Development	\$2,785,302	\$2,793,708	\$2,928,600	\$3,269,830	\$341,230
Total Supervision	\$4,878,048	\$4,893,290	\$4,976,450	\$5,134,510	\$158,060
Total Instruction	\$53,250,249	\$56,007,954	\$58,146,690	\$60,287,345	\$2,140,655
Total Special Education	\$19,672,717	\$20,374,918	\$21,803,580	\$23,958,460	\$2,154,880
Total Occupational Education	\$1,625,000	\$1,850,000	\$2,000,000	\$2,100,000	\$100,000
Total Summer School	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Total Library	\$1,565,968	\$1,677,634	\$1,698,105	\$1,689,375	-\$8,730
Total Computer Assisted Instruction	\$6,061,342	\$6,203,611	\$6,860,575	\$7,137,675	\$277,100
Total Pupil Services	\$7,822,716	\$7,967,420	\$8,324,245	\$8,719,880	\$395,635
Total Athletics and Co-Curricular	\$3,028,473	\$3,202,695	\$3,413,000	\$3,543,500	\$130,500
Total Transportation	\$8,375,283	\$8,462,835	\$8,517,550	\$8,645,450	\$127,900
Total Recreation	\$906,754	\$1,041,864	\$1,117,200	\$1,158,500	\$41,300
Total Benefits	\$48,562,519	\$51,002,787	\$52,923,800	\$55,055,725	\$2,131,925
Total Debt Service and Transfers	\$13,083,129	\$12,935,523	\$13,902,900	\$12,006,765	-\$1,896,135
Total Budget	\$188,814,445	\$195,813,457	\$204,438,730	\$211,006,070	\$6,567,340

Total Budget By Object 2024-25

Object Category	2021-22	2022-23	2023-24	2024-25	Variance
Instructional Salaries	\$74,362,366	\$77,695,438	\$81,049,425	\$84,581,915	\$3,532,490
Non-Instructional Salaries	\$22,303,048	\$22,931,511	\$24,079,475	\$25,340,495	\$1,261,020
Equipment	\$1,055,181	\$1,101,375	\$1,242,400	\$1,238,400	-\$4,000
Professional Development	\$167,000	\$167,000	\$167,000	\$172,000	\$5,000
Tuition	\$2,050,000	\$2,050,000	\$2,150,000	\$2,150,000	\$0
Textbooks	\$595,500	\$620,500	\$632,300	\$628,300	-\$4,000
Supplies	\$2,574,099	\$2,654,808	\$2,848,430	\$2,912,770	\$64,340
Insurance	\$668,603	\$697,533	\$728,000	\$779,040	\$51,040
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	\$3,895,500	\$4,019,232	\$4,060,000	\$4,114,160	\$54,160
BOCES Services	\$16,187,500	\$16,627,750	\$17,345,000	\$18,716,500	\$1,371,500
Benefits	\$48,562,519	\$51,002,787	\$52,923,800	\$55,055,725	\$2,131,925
Debt Service and Transfers	\$13,083,129	\$12,935,523	\$13,902,900	\$12,006,765	-\$1,896,135
Totals	\$188,814,445	\$195,813,457	\$204,438,730	\$211,006,070	\$6,567,340

Revenue Summary 2024-25

Revenue Category	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Variance</u>
Sales Tax	\$7,350,000	\$8,000,000	\$8,000,000	\$8,000,000	\$0
State Aid	\$56,822,638	\$61,529,924	\$67,812,930	\$70,431,390	\$2,618,460
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$200,000	\$150,000	\$150,000	\$150,000	\$0
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	\$1,000,000	\$500,000	\$0	\$0	\$0
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$114,626,807	\$116,818,533	\$119,660,800	\$123,609,680	\$3,948,880
Total Revenues	\$188,814,445	\$195,813,457	\$204,438,730	\$211,006,070	\$6,567,340



Debt Service Schedule - Principal and Interest (Bonds)										
\$ 47.8 million Refinanced		\$16 M, 2006 First Borrowing		\$29 M, 2006 Borrowing #2		\$6 M, 2010 Turf Project		\$12,953,473 Project with		
Additions/Renovations		Additions/Renovations		Additions/Renovations		Additions/Renovations		\$3,238,368 Capital Reserve		
Issued May 2014		Issued October 2008		Issued 10/01/2009		Issued 10/15/2010		Issued May of 2016		
Final Payment June 15, 2024		Final Payment Oct 1, 2022		Final Payment Oct 1, 2023		Final Payment Oct 15, 2024		Final Payment June of 2031		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011 - 2012			\$965,000	\$630,825	\$1,845,000	\$722,938		\$221,546		
2012 - 2013			\$1,005,000	\$591,425	\$1,860,000	\$685,888	\$398,000	\$143,718		
2013 - 2014	\$135,000	\$96,138	\$1,045,000	\$550,425	\$1,930,000	\$647,988	\$405,000	\$135,688		
2014 - 2015	\$2,320,000	\$932,700	\$1,085,000	\$506,469	\$1,955,000	\$609,138	\$410,000	\$127,538		
2015 - 2016	\$2,360,000	\$886,300	\$1,135,000	\$410,750	\$1,980,000	\$569,788	\$420,000	\$119,238		
2016 - 2017	\$2,460,000	\$791,900	\$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	\$1,255,000	\$256,550	\$2,185,000	\$402,763	\$460,000	\$91,788	\$445,000	\$345,900
2019 - 2020	\$2,815,000	\$431,500	\$1,295,000	\$205,550	\$2,120,000	\$345,875	\$475,000	\$80,100	\$455,000	\$332,550
2020 - 2021	\$2,960,000	\$290,750	\$1,335,000	\$152,950	\$2,200,000	\$288,725	\$455,000	\$79,244	\$475,000	\$314,350
2021 - 2022	\$905,000	\$142,750	\$1,375,000	\$98,750	\$2,300,000	\$216,838	\$480,000	\$65,094	\$490,000	\$300,100
2022 - 2023	\$950,000	\$97,500	\$1,425,000	\$35,625	\$2,355,000	\$131,625	\$500,000	\$45,494	\$515,000	\$275,600
2023 - 2024	\$1,000,000	\$50,000			\$2,415,000	\$42,650	\$525,000	\$28,447	\$535,000	\$255,000
2024 - 2025							\$535,000	\$10,700	\$560,000	\$228,250
2025 - 2026									\$590,000	\$200,250
2026 - 2027									\$620,000	\$170,750
2027 - 2028									\$650,000	\$139,750
2028 - 2029									\$680,000	\$107,250
2029 - 2030									\$715,000	\$73,250
2030 - 2031									\$750,000	\$37,500
Total	\$21,145,000	\$4,978,788	\$14,325,000	\$4,110,138	\$27,300,000	\$5,657,901	\$5,938,000	\$1,361,318	\$7,480,000	\$2,780,500
			\$69,500,000 Project with		\$1,612,000		\$1,663,000		\$1,566,000	
	\$43,539,223 Project with		Additions/Renovations		2019-20 Buses		2020-21 Buses		2021-22 Buses	
	Issued June of 2019		Issued June of 2019		Issued 10/30/19		Issued 10/30/20		Issued 10/15/2021	
	Final Payment June of 2040		Final Payment June of 2043		Final Pmt. 10/15/24		Final Pmt. 10/15/25		Final Pmt. 10/15/26	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019 - 2020	\$550,000	\$448,750								
2020 - 2021	\$714,223	\$1,288,801			\$292,000	\$56,310				
2021 - 2022	\$1,665,000	\$1,841,450	\$650,000	\$450,000	\$320,000	\$31,575	\$308,000	\$46,810		
2022 - 2023	\$1,745,000	\$1,762,225	\$240,000	\$800,000	\$325,000	\$24,313	\$330,000	\$23,800	\$291,000	\$38,929
2023 - 2024	\$1,825,000	\$1,679,175	\$1,220,000	\$2,227,050	\$330,000	\$15,300	\$335,000	\$17,150	\$310,000	\$22,269
2024 - 2025	\$2,100,000	\$1,049,450	\$2,350,000	\$3,052,125	\$345,000	\$5,175	\$340,000	\$10,400	\$315,000	\$17,375
2025 - 2026	\$2,160,000	\$977,600	\$3,340,000	\$2,869,488			\$350,000	\$3,500	\$320,000	\$10,825
2026 - 2027	\$2,225,000	\$903,050	\$3,490,000	\$2,717,638					\$330,000	\$3,713
2027 - 2028	\$2,300,000	\$825,550	\$3,655,000	\$2,558,925						
2028 - 2029	\$2,365,000	\$744,900	\$3,815,000	\$2,392,663						
2029 - 2030	\$2,450,000	\$661,450	\$3,990,000	\$2,219,100						
2030 - 2031	\$2,540,000	\$574,350	\$4,175,000	\$2,037,525						
Total	\$8,599,223	\$8,069,851	\$4,460,000	\$6,529,175	\$1,612,000	\$132,673	\$1,313,000	\$98,160	\$916,000	\$78,573
	\$1,687,500		\$1,600,000							
	2022-23 Buses		2023-24 Buses							
	Issued 10/18/2022		Issued 10/18/2023							
	Final Pmt. 10/15/26		Final Pmt. 10/15/26							
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
2023 - 2024	\$307,500	\$94,538								
2024 - 2025	\$330,000	\$48,600	\$280,000	\$89,689						
2025 - 2026	\$340,000	\$35,200	\$315,000	\$46,500						
2026 - 2027	\$350,000	\$21,400	\$325,000	\$23,700						
2027 - 2028	\$360,000	\$7,200	\$335,000	\$20,500						
2028 - 2029			\$345,000	\$6,900						
2029 - 2030										
2030 - 2031										
Total	\$1,687,500	\$206,938	\$1,600,000	\$187,289	\$0	\$0	\$0	\$0		

WEBSTER CENTRAL SCHOOL DISTRICT
2024-25 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	\$235,892	\$179,513	\$194,474	\$190,907
FRINGE BENEFITS	\$52,221	\$60,127	\$44,902	\$62,141
OTHER REMUNERATION	\$17,671	\$12,557	\$13,118	\$12,984
GRAND TOTAL	\$305,784	\$252,197	\$252,494	\$266,032

Annualized fringe benefits include – retirement costs (TRS) – 10.02% 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 – vacation buyback, life insurance, and tax sheltered annuity.

Other Supervisory and Administrative Employees scheduled to receive \$169,000 or more in salary for the 2024-25 year:

Director of Facilities/Clerk of the Works	\$ 174,471
Secondary Principal	\$ 173,542
Secondary Principal	\$ 172,821

Webster Central School District 2024-25 Budget Notice			Budgeted Adopted for 2023-24 School Year	Budget Proposed for the 2024-25 School Year	Contingency Budget for the 2024-25 School Year*
Total Budgeted Amount			\$ 204,438,730	\$ 211,006,070	\$ 208,907,943
Increase/Decrease for the 2023-24 School Year				\$ 6,567,340	\$ 4,469,214
Percentage Increase in Each Proposed Budget				3.21%	2.19%
Change in Consumer Price Index				4.12%	
A. Proposed Tax Levy to Support the Total Budgeted Amount			\$ 119,660,800	\$ 123,609,680	
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)			\$ 119,660,800	\$ 123,609,680	3.30%
F. Permissible Exclusions to the School Tax Levy Limit			\$ 2,964,185	\$ 3,400,723	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions			\$ 116,696,615	\$ 120,208,957	
H. Total Proposed Tax Levy for School Purposes, Excluding Permissible Exclusions and Levy for Library Debt, Plus Prior Year Tax Cap Reserve (E + F - D)			\$ 116,696,615	\$ 120,208,957	
I. Difference: (G - H); (negative value requires 60.0% voter approval) **			\$ -	\$ -	
Administrative Component			\$ 14,369,106	\$ 15,205,444	\$ 14,655,444
Program Component			\$ 159,861,149	\$ 167,264,813	\$ 165,964,813
Capital Component			\$ 30,208,475	\$ 28,535,813	\$ 28,287,686
*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
			Proposition #1 - School Buses		\$ 1,200,000
**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)					
Basic STAR Exemption Impact					
Estimated Basic STAR Exemption Savings*					
			Budget Proposed for the 2024-25		
Basic STAR Tax Savings			538.00		
The annual budget vote for the fiscal year 2024-25 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, 2024 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.					

2024-25 Property Tax Report Card			
261901 - Webster Central School District	Budgeted	Proposed Budget	Percent Change
Contact Person: Brian Freeman	2023-24	2024-25	2024-25
Telephone Number: 585-216-0017	(A)	(B)	(C)
Total Budget Amount, Not Including Separate Propositions	204,438,730	211,006,070	3.21%
A. Proposed Tax Levy to Support the Total Budgeted Amount (1)	119,660,800	123,609,680	
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)	119,660,800	123,609,680	3.30%
F. Permissible Exclusions to the School Tax Levy Limit	2,964,185	3,400,723	
G. School Tax Levy Limit , Excluding Levy for Permissible Exclusions 3	116,696,615	120,208,957	
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)	116,696,615	120,208,957	
I. Difference: (G - H); (negative value requires 60.0% voter approval)	0	0	
Public School Enrollment	8,200	8,200	0.00%
Consumer Price Index			4.12%

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 2024-25, includes any carryover from 2023-24 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2023-24 (D)	Estimated 2024-25 (E)
Adjusted Restricted Fund Balance	\$49,031,505	\$55,650,000
Assigned Appropriated Fund Balance	\$5,500,000	\$5,500,000
Adjusted Unrestricted Fund Balance	\$5,983,258	\$8,440,243
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	2.93%	4.00%

Schedule of Reserve Funds

Reserve Type and Name*	Reserve Description	3/31/24 Actual Balance	6/30/24 Estimated Ending Balance	Intended Use of the Reserve in the 2024-25 School Year
Capital	To pay the cost of any object or purpose for which bonds may be	\$15,263,125	\$15,350,000	\$10 million to be spent during the 2023 voter
Retirement Contribution	To fund employer retirement contributions to the State and Local	\$9,110,138	\$10,000,000	Hold for future spikes in yearly costs in the system
TRS Sub Fund	To fund employer retirement contributions to the Teacher's	\$3,345,169	\$5,000,000	Hold for future spikes in yearly costs in the system
Workers' Compensation	To pay for Workers Compensation and benefits.	\$4,573,176	\$5,000,000	Hold for future spikes in yearly costs and to cover
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance	\$1,225,895	\$1,250,000	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	\$3,919,454	\$4,000,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims	\$4,342,452	\$5,000,000	Fund unbudgeted liability claims that insurance will
Insurance	To establish a reserve for the express purpose for cyber security related	\$2,008,752	\$4,000,000	Fund excessive costs for cybersecurity that
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$4,203,570	\$5,000,000	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.	\$1,039,774	\$1,050,000	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 5,662,703,178

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41856	BASIC STAR 1999-2000	RPTL 425	1	37,103	0.00
41906	PHYSICALLY DISABLED	RPTL 459	5	216,260	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	10	1,081,379	0.02
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	8	607,501	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	6,349,105	0.11
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	13	2,871,180	0.05
48250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	52,275,862	0.92
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	5	17,429,138	0.31
Total Exemptions Exclusive of System Exemptions:				1,026,187,663	18.12
Total System Exemptions:				0	0.00
Totals:				1,026,187,663	18.12

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: _____

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	806,897	0.01
13100	CO - GENERALLY	RPTL 406(1)	45	25,077,759	0.44
13500	TOWN - GENERALLY	RPTL 406(1)	135	91,896,208	1.62
13510	TOWN - CEMETERY LAND	RPTL 446	2	444,310	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	10,984,730	0.19
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	76,891	0.00
13800	SCHOOL DISTRICT	RPTL 408	11	109,745,174	1.94
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	5	2,595,518	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	111,998,620	1.98
14100	USA - GENERALLY	RPTL 400(1)	2	4,702,931	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	5	46,757,414	0.83
18025	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,318,103	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	378,621	0.01
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	42,968,448	0.76
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	4,098,793	0.07
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	12	21,328,277	0.38
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	18	14,180,517	0.25
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	8,083,104	0.14
26100	VETERANS ORGANIZATION	RPTL 452	1	826,724	0.01
26250	HISTORICAL SOCIETY	RPTL 444	1	61,724	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	14,543,345	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	662,759	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	457,069	0.01
41400	CLERGY	RPTL 460	9	23,274	0.00
41640	VOL FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-i, 466-	3	93,880	0.00
41644	VOL FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j, 466-	68	1,983,361	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	27	5,713,979	0.10
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	789,896	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	186	19,418,356	0.34
41804	PERSONS AGE 65 OR OVER	RPTL 467	169	9,981,918	0.18
41805	PERSONS AGE 65 OR OVER	RPTL 467	42	4,399,362	0.08
41834	ENHANCED STAR	RPTL 425	2,608	233,035,161	4.12
41854	BASIC STAR 1999-2000	RPTL 425	4,674	154,887,012	2.74

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	34,482,759	6.04
Total Exemptions Exclusive of System Exemptions:				113,140,577	19.82
Total System Exemptions:				0	0.00
Totals:				113,140,577	19.82

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 570,918,403

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	370,862	0.06
13500	TOWN - GENERALLY	RPTL 406(1)	1	100,690	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	6,234,311	1.09
13800	SCHOOL DISTRICT	RPTL 408	1	14,545,172	2.55
14100	USA - GENERALLY	RPTL 400(1)	1	3,279,826	0.57
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,899,483	0.51
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	6,456,552	1.13
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	286,552	0.05
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	1,650,862	0.29
26250	HISTORICAL SOCIETY	RPTL 444	1	250,000	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	5,610,862	0.98
41400	CLERGY	RPTL 460	1	2,586	0.00
41644	VOL FIRE & AMBULANCE WORKERS	RPTL 466-c, 466-f, 466-j, 466-	9	208,121	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	27	2,589,656	0.45
41804	PERSONS AGE 65 OR OVER	RPTL 467	18	942,802	0.17
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	229,533	0.04
41834	ENHANCED STAR	RPTL 425	220	19,550,361	3.42
41854	BASIC STAR 1999-2000	RPTL 425	364	12,062,232	2.11
41906	PHYSICALLY DISABLED	RPTL 459	1	73,448	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	186,810	0.03
41935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	109,655	0.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	998,278	0.17
47615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	19,164	0.00

Equalized Total Assessed Value 28,169,563

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41700	AGRICULTURAL BUILDING	RPTL 483	1	46,809	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	1,149,795	4.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	90,250	0.32
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	88,564	0.31
41806	PERSONS AGE 65 OR OVER	RPTL 467	6	586,529	2.08
41834	ENHANCED STAR	RPTL 425	27	2,139,685	7.60
41854	BASIC STAR 1999-2000	RPTL 425	45	1,439,100	5.11
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,298	0.01
Total Exemptions Exclusive of System Exemptions:				5,543,030	19.68
Total System Exemptions:				0	0.00
Totals:				5,543,030	19.68

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 3,078,723

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	344,744	11.20
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	90,250	2.93
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	92,006	2.99
41834	ENHANCED STAR	RPTL 425	3	239,043	7.76
41854	BASIC STAR 1999-2000	RPTL 425	5	162,500	5.28
Total Exemptions Exclusive of System Exemptions:				928,543	30.16
Total System Exemptions:				0	0.00
Totals:				928,543	30.16

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 25,090,839

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	1	46,809	0.19
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	805,051	3.21
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	88,564	0.35
41806	PERSONS AGE 65 OR OVER	RPTL 467	5	494,523	1.97
41834	ENHANCED STAR	RPTL 425	24	1,900,642	7.58
41854	BASIC STAR 1999-2000	RPTL 425	40	1,276,600	5.09
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,298	0.01
Total Exemptions Exclusive of System Exemptions:				4,614,487	18.39
Total System Exemptions:				0	0.00
Totals:				4,614,487	18.39

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: _____

WEBSTER CSD

2021-22 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

DISTRICT P-12 ENROLLMENT



8,072

NEEDS RESOURCE CATEGORY



Average Need

DISTRICT ABILITY TO RAISE LOCAL FUNDS IS



moderately more than the average district in the state

DISTRICT STUDENT NEEDS ARE



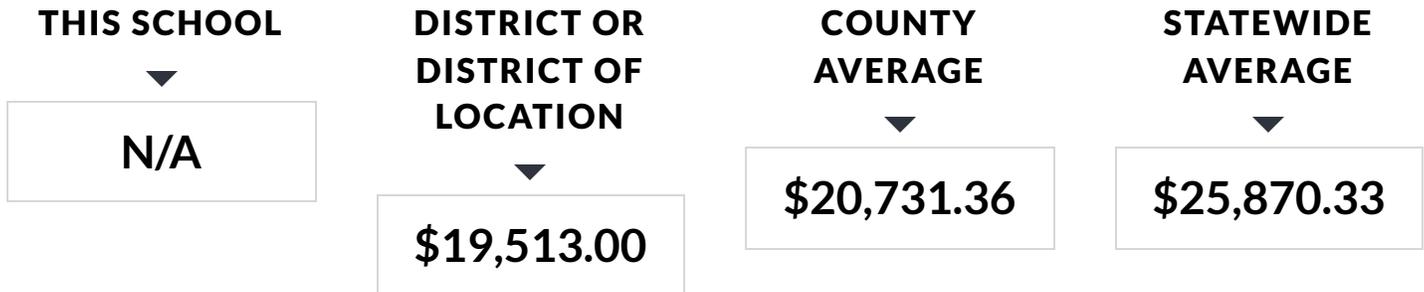
significantly less than the state average

Student Demographics

Enrollment	WEBSTER CSD
All Students	7,815
Economically Disadvantaged	1%
Students with Disabilities	11%
English Language Learners	2%
» Race/Ethnicity	

Staffing Profile	WEBSTER CSD
Student-to-Teacher Ratio	13
Teachers with Fewer than 4 years of Experience %	16%
Teachers with 4-20 Years of Experience %	51%
Teachers with 21+ Years of Experience %	32%

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)	\$9,506.33

Report View One Per Pupil Expenditure Categories	WEBSTER CSD
» B. Administration (B1 + B2 + B3)	\$1,267.44
» C. All Other Spending (C1 + C2 + C3)	\$851.51
D. Total School Level (A + B + C)	\$11,625.28
» E. Central Instruction (E1 + E2 + E3 + E4)	\$2,879.15
» F. Central Administration (F1 + F2 + F3)	\$1,749.04
» G. All Other Central Spending (G1 + G2 + G3)	\$3,259.29
H. Total Central Costs	\$7,887.49
I. Total Spending (D + H)	\$19,512.77

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	\$10,587.12
» K. Total School Level Federal Spending	\$1,038.17
L. Total Central Level Local/State Spending	\$6,885.38
M. Total Central Level Federal Spending	\$1,002.10
N. Total Spending (J + K + L + M)	\$19,512.77

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)

»	Program Detail Areas
	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
1. Transportation	\$7,990,855.00
2. Charter School Tuition	\$161,886.00
3. Other Tuition	\$6,140,380.00

Excluded Expenditures	WEBSTER CSD
4. Debt Service	\$11,901,913.00
5. Other	\$43,777,798.00
Percent Excluded from Total	31%
Total Expenditures	\$227,479,911.00

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