

**WEBSTER CENTRAL SCHOOL DISTRICT**

**Carmen Gumina**

*Superintendent*

Carm\_Gumina@webstersd.org

(585) 216-0001

**Colleen Armstrong**

*Executive Director of Special Education*

Colleen\_Armstrong@webstersd.org

(585) 216-0073

**Erin Land**

*Director of Elementary Education*

Erin\_Land@webstersd.org

(585) 216-0122

**Brian M. Neenan**

*Deputy Superintendent and*

*Assistant Superintendent for Instruction*

Brian\_Neenan@webstersd.org

(585) 216-0024

**David Swinson**

*Assistant Superintendent for Administration  
and Human Resources*

David\_Swinson@webstersd.org

(585) 216-0011

**Brian Freeman**

*Assistant Superintendent for Business*

Brian\_Freeman@webstersd.org

(585) 216-0017

**To:** Building Principals

**From:** Brian Freeman, Assistant Superintendent for Business

**Re:** 2020-21 Legal Budget Document

**Date:** May 20, 2020

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 June 9, 2020.

- 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.

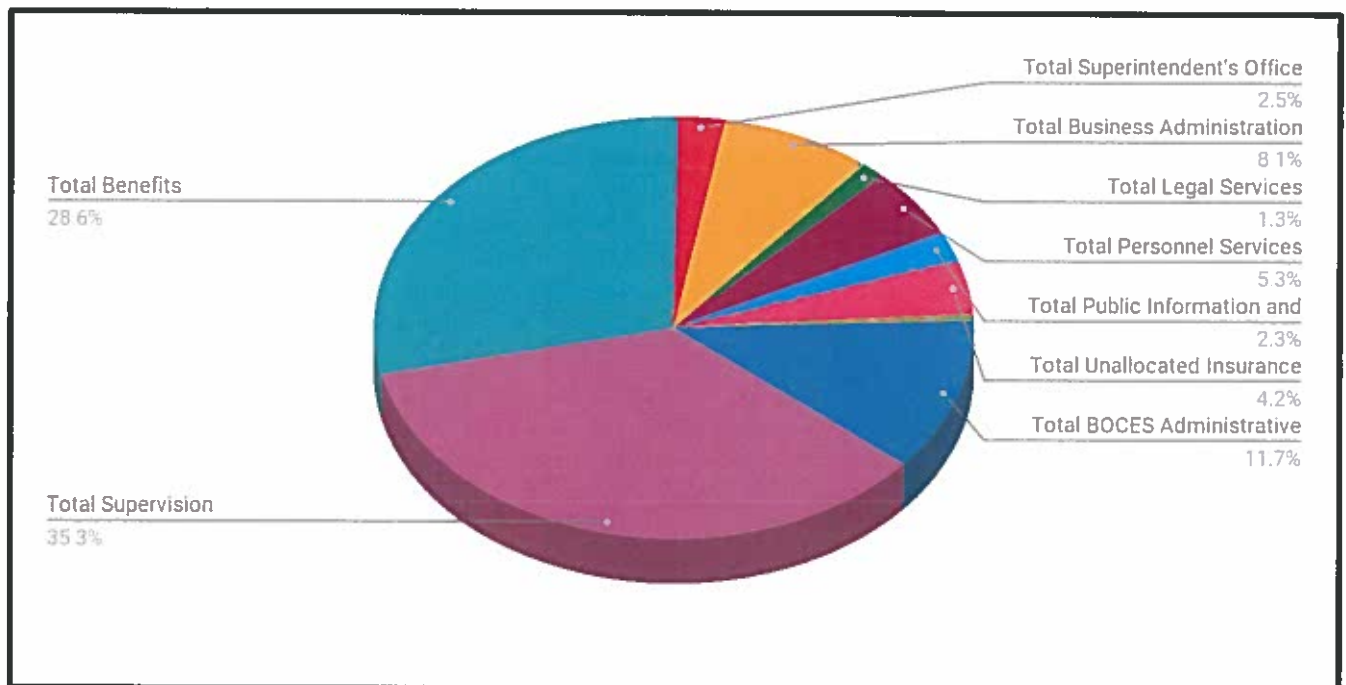
If any additional information is needed or questions should arise, please contact me.

BF:lb

Attach.

## Administrative Budget

<b>Administrative Category</b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>Variance</u></b>
Total Board of Education and Clerk	\$32,885	\$32,885	\$26,435	-\$6,450
Total Superintendent's Office	\$318,790	\$325,703	\$341,396	\$15,693
Total Business Administration	\$1,074,713	\$1,093,418	\$1,095,439	\$2,021
Total Legal Services	\$175,000	\$175,000	\$175,000	\$0
Total Personnel Services	\$684,380	\$701,880	\$713,552	\$11,672
Total Public Information and Services	\$279,620	\$293,564	\$303,709	\$10,145
Total Unallocated Insurance	\$535,000	\$561,750	\$561,750	\$0
Total School Association Dues	\$54,000	\$60,000	\$55,000	-\$5,000
Total Assessments on School Property	\$10,000	\$10,000	\$10,000	\$0
Total BOCES Administrative Costs	\$1,575,000	\$1,600,000	\$1,575,000	-\$25,000
Total Supervision	\$4,532,046	\$4,669,577	\$4,744,429	\$74,852
Total Benefits	\$3,606,819	\$3,546,376	\$3,853,041	\$306,665
<b>Total Budget</b>	<b>\$12,878,253</b>	<b>\$13,070,153</b>	<b>\$13,454,751</b>	<b>\$384,598</b>



## Program Budget

<b>Program Category</b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>Variance</u></b>
Total Curriculum and Professional Development	\$2,580,547	\$2,844,099	\$2,807,686	-\$36,413
Total Instruction	\$50,139,693	\$51,332,807	\$52,390,800	\$1,057,993
Total Special Education	\$17,455,852	\$18,536,136	\$19,181,728	\$645,592
Total Occupational Education	\$1,500,000	\$1,525,000	\$1,550,000	\$25,000
Total Special Schools	\$260,000	\$260,000	\$265,000	\$5,000
Total Library	\$1,426,302	\$1,507,775	\$1,562,867	\$55,092
Total Educational Television	\$10,434	\$10,434	\$10,724	\$290
Total Computer Assisted Instruction	\$5,537,460	\$5,848,818	\$5,850,443	\$1,625
Total Pupil Services	\$6,210,085	\$6,667,609	\$6,860,325	\$192,716
Total Athletics and Co-Curricular	\$2,776,271	\$2,911,969	\$2,956,469	\$44,500
Total Transportation	\$7,811,673	\$8,045,508	\$8,215,410	\$169,902
Total Recreation	\$833,690	\$909,385	\$951,579	\$42,194
Total Benefits	\$37,733,549	\$37,447,274	\$39,204,457	\$1,757,183
Total Transfers	\$240,000	\$240,000	\$240,000	\$0
<b>Total Budget</b>	<b>\$134,515,556</b>	<b>\$138,086,814</b>	<b>\$142,047,488</b>	<b>\$3,960,674</b>
		<b>% of Budget</b>	<b>77.50%</b>	

Total Transfers

0.2%

Total Benefits

27.6%

Total Recreation

0.7%

Total Transportation

5.8%

Total Athletics and Co-Curricular

2.1%

Total Pupil Services

4.8%

Total Computer Assisted

4.1%

Total Library

1.1%

Total Occupational Education

1.1%

Total Curriculum and Professional

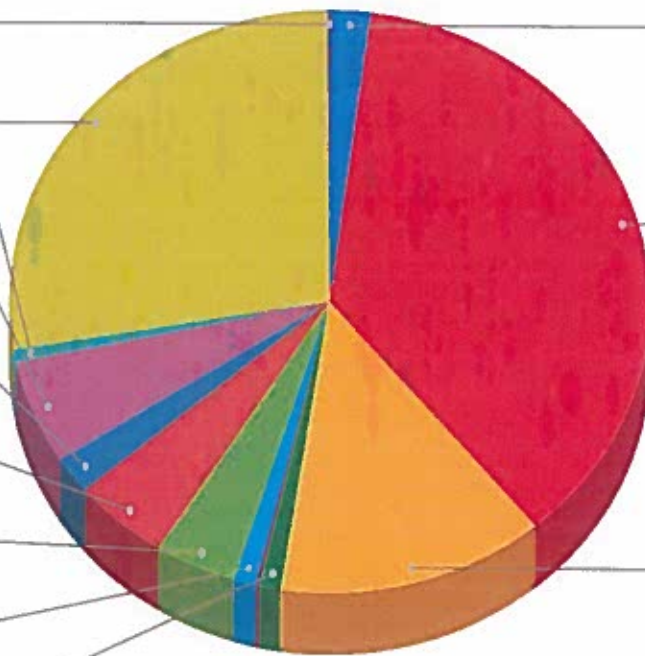
2.0%

Total Instruction

36.9%

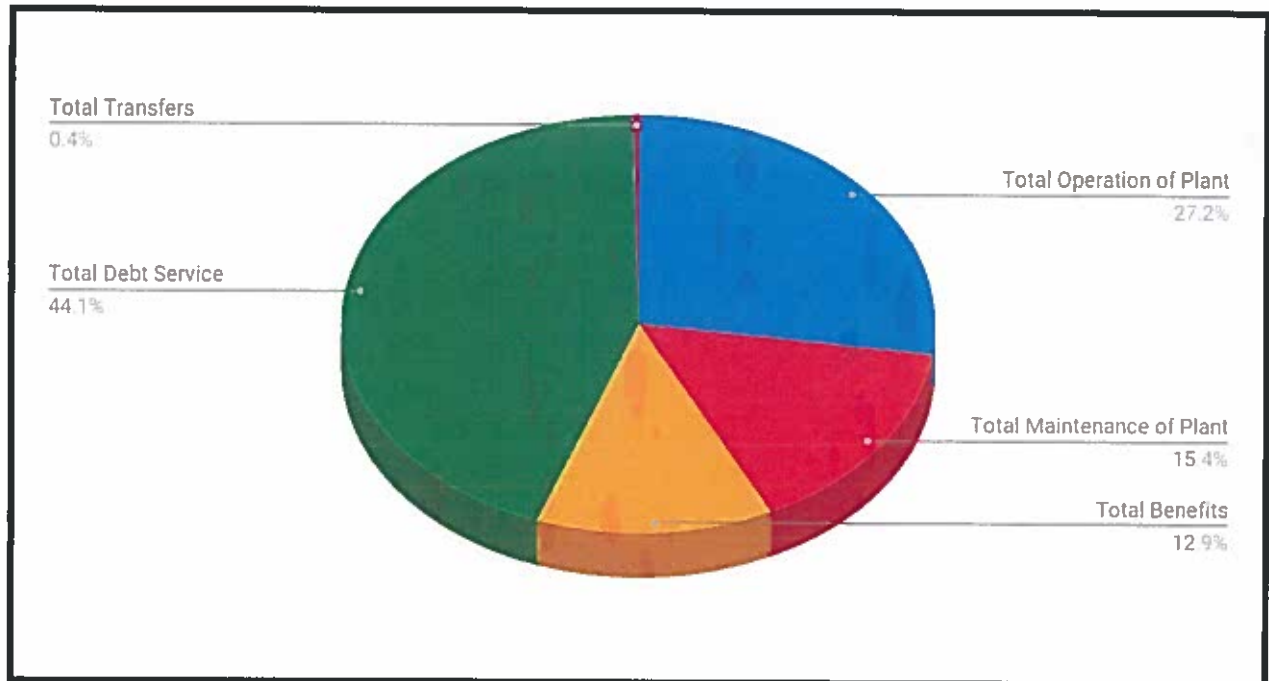
Total Special Education

13.5%



## Capital Budget

<b>Capital Category</b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>Variance</u></b>
Total Operation of Plant	\$7,287,713	\$7,488,234	\$7,559,621	\$71,387
Total Maintenance of Plant	\$4,037,056	\$4,165,667	\$4,267,187	\$101,520
Total Benefits	\$3,212,624	\$3,428,649	\$3,588,972	\$160,323
Total Debt Service	\$10,285,401	\$11,214,755	\$12,260,856	\$1,046,101
Total Transfers	\$100,000	\$100,000	\$100,000	\$0
<b>Total Budget</b>	<b>\$24,922,794</b>	<b>\$26,397,305</b>	<b>\$27,776,636</b>	<b>\$1,379,331</b>
		% of Budget	15.16%	



## Budget By State Function

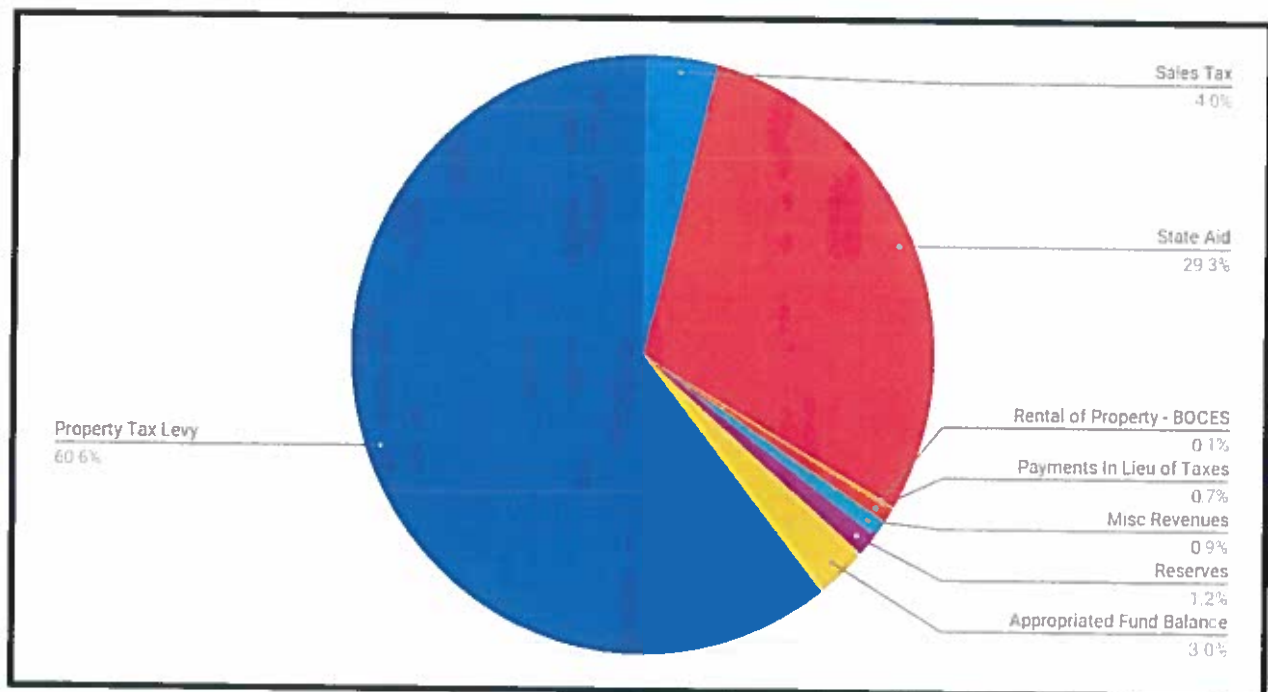
Function Category	2018-19	2019-20	2020-21	Variance
Board of Education and Clerk	\$32,885	\$32,885	\$26,435	-\$6,450
Superintendent's Office	\$318,790	\$325,703	\$341,396	\$15,693
Business Administration	\$1,084,713	\$1,103,418	\$1,105,439	\$2,021
Legal Services	\$175,000	\$175,000	\$175,000	\$0
Personnel Services	\$684,380	\$701,880	\$713,552	\$11,672
Public Information and Services	\$279,620	\$293,564	\$303,709	\$10,145
Unallocated Insurance	\$535,000	\$561,750	\$561,750	\$0
School Association Dues	\$54,000	\$60,000	\$55,000	-\$5,000
BOCES Administrative Costs	\$1,575,000	\$1,600,000	\$1,575,000	-\$25,000
Operation of Plant	\$7,287,713	\$7,488,234	\$7,559,621	\$71,387
Maintenance of Plant	\$4,037,056	\$4,165,667	\$4,267,187	\$101,520
Curriculum and Professional Development	\$2,580,547	\$2,844,099	\$2,807,686	-\$36,413
Supervision	\$4,532,046	\$4,669,577	\$4,744,429	\$74,852
Instruction	\$50,139,693	\$51,332,807	\$52,390,800	\$1,057,993
Special Education	\$17,455,852	\$18,536,136	\$19,181,728	\$645,592
Occupational Education	\$1,500,000	\$1,525,000	\$1,550,000	\$25,000
Special Schools	\$260,000	\$260,000	\$265,000	\$5,000
Library	\$1,426,302	\$1,507,775	\$1,562,867	\$55,092
Computer Assisted Instruction	\$5,547,894	\$5,859,252	\$5,861,167	\$1,915
Pupil Services	\$6,210,085	\$6,667,609	\$6,860,325	\$192,716
Athletics and Co-Curricular	\$2,776,271	\$2,911,969	\$2,956,469	\$44,500
Transportation	\$7,811,673	\$8,045,508	\$8,215,410	\$169,902
Recreation	\$833,690	\$909,385	\$951,579	\$42,194
Benefits	\$44,552,992	\$44,422,299	\$46,646,471	\$2,224,172
Debt Service	\$10,285,401	\$11,214,755	\$12,260,856	\$1,046,101
Transfers	\$340,000	\$340,000	\$340,000	\$0
<b>Total Budget</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$5,724,604</b>

## Budget By State Object

Object Category	2018-19	2019-20	2020-21	Variance
Instructional Salaries	\$67,829,855	\$69,736,540	\$71,543,814	\$1,807,274
Non-Instructional Salaries	\$20,201,332	\$21,204,766	\$21,920,192	\$715,426
Equipment	\$1,053,618	\$1,170,428	\$998,628	-\$171,800
Professional Development	\$167,000	\$167,000	\$167,000	\$0
Tuition	\$1,800,000	\$1,800,000	\$2,050,000	\$250,000
Textbooks	\$634,114	\$624,355	\$588,769	-\$35,586
Supplies	\$2,308,928	\$2,510,541	\$2,495,533	-\$15,008
Insurance	\$625,000	\$651,750	\$651,750	\$0
Fuels	\$860,000	\$860,000	\$860,000	\$0
Energy	\$2,450,000	\$2,450,000	\$2,450,000	\$0
Contractuals	\$3,930,363	\$3,971,838	\$3,925,863	-\$45,975
BOCES Services	\$15,278,000	\$16,430,000	\$16,380,000	-\$50,000
Benefits	\$44,552,992	\$44,422,299	\$46,646,471	\$2,224,172
Debt Service	\$10,285,401	\$11,214,755	\$12,260,856	\$1,046,101
Transfers	\$340,000	\$340,000	\$340,000	\$0
<b>Totals</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$5,724,604</b>

## Revenue Summary

	2017-18	2018-19	2019-20	2020-21	Variance
Sales Tax	\$7,350,000	\$7,350,000	\$7,350,000	\$7,350,000	\$0
State Aid	\$49,373,495	\$50,282,804	\$52,053,183	\$53,713,540	\$1,660,357
Rental of Property - BOCES	\$265,000	\$265,000	\$265,000	\$265,000	\$0
Interest	\$100,000	\$100,000	\$200,000	\$200,000	\$0
Payments In Lieu of Taxes (PILOTS)	\$1,250,000	\$1,250,000	\$1,250,000	\$1,250,000	\$0
Misc Revenues	\$1,250,000	\$1,675,505	\$1,725,000	\$1,725,000	\$0
Reserves	\$2,042,499	\$2,042,499	\$2,042,499	\$2,182,499	\$140,000
Appropriated Fund Balance	\$5,500,000	\$5,500,000	\$5,500,000	\$5,500,000	\$0
Property Tax Levy	\$100,828,068	\$103,850,795	\$107,168,590	\$111,092,837	\$3,924,247
<b>Total Revenues</b>	<b>\$167,959,062</b>	<b>\$172,316,603</b>	<b>\$177,554,272</b>	<b>\$183,278,876</b>	<b>\$5,724,604</b>





WEBSTER CENTRAL SCHOOL DISTRICT  
2020-21 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>	\$223,993	\$60,632	\$19,225
<u>Deputy Superintendent</u>	\$194,868	\$41,862	\$12,133
<u>Assistant Superintendent For Business</u>	\$170,609	\$51,461	\$12,223
<u>Assistant Superintendent For Human Resources</u>	\$173,798	\$38,242	\$11,342

**Annualized employee benefits include** – retirement costs (TRS) – 9.53 % of salary, 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 \$141,000 or more in salary.**

Director of Operations	\$ 172,208
Secondary Principal	\$ 152,841
Secondary Principal	\$ 146,242

Webster Central School District 2020-21 Budget Notice				Budgeted Adopted for the 2019-20 School Year	Budget Proposed for the 2020-21 School Year	Contingency Budget for the 2020-21 School Year
Total Budgeted Amount		\$ 177,554,272	\$ 183,278,876	\$ 181,383,246		
Increase/Decrease for the 2019-20 School Year			\$ 5,724,604	\$ 3,828,974		
Percentage Increase in Each Proposed Budget			3.22%	2.16%		
Change in Consumer Price Index			1.81%			
A. Proposed Tax Levy to Support the Total Budgeted Amount		\$ 107,168,590	\$ 111,092,837			
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)		\$ 107,168,590	\$ 111,092,837	\$ 3,666%		
F. Permissible Exclusions to the School Tax Levy Limit		\$ 2,257,711	\$ 3,171,531			
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions		\$ 104,910,879	\$ 107,921,305			
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)		\$ 104,910,879	\$ 107,921,305			
I. Difference: (G - H); (negative value requires 60.0% voter approval) **		\$ -	\$ -			
Administrative Component		\$ 13,070,153	\$ 13,454,751	\$ 12,963,939		
Program Component		\$ 138,086,814	\$ 142,047,488	\$ 140,890,797		
Capital Component		\$ 26,397,304	\$ 27,776,636	\$ 27,528,509		
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 BOE if necessary.						
**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)		Amount	Description			
		Proposition #1 - School Buses- Total \$1,663,000	9 International 66 Capacity Conventional Buses, 1 International 64 Capacity Conventional Bus with wheelchair unit, 4 MicroBird 30 Pupil Mini Buses, and 1 MicroBird Mini Bus with wheelchair unit			
<b>Basic STAR Exemption Impact</b>						
Estimated Basic STAR Exemption Savings - The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.					Budget Proposed for the 2020-21 School Year	\$625,25
The annual budget vote for the fiscal year 2020-21 by the qualified voters of the Webster Central School District, Monroe County, New York will be held via absentee ballot on June 9, 2020. Ballots will be mailed via postal service to voters' homes and must be received by the District Clerk by 5:00 p.m. on Tuesday, June 9, 2020 to be valid.						
<b>Transportation Limits</b>						
The 2020-21 budget proposal maintains funding for the district's current transportation limits of .25 miles for elementary (K-5) students and .70 miles for secondary (6-12) students. New York State standards are set at two miles for elementary students and three miles for secondary students.						

**2020-21 Property Tax Report Card**

<b>281901 - Webster Central School District</b>			
Contact Person: Brian Freeman	Budgeted 2019-20 (A)	Proposed Budget 2020-21 (B)	Percent Change (C)
Telephone Number: 585-216-0017			
<b>Total Budget Amount, Not Including Separate Propositions</b>	177,554,272	183,278,878	3.22%
<b>A. Proposed Tax Levy to Support the Total Budgeted Amount 1</b>	107,168,590	111,092,837	
<b>B. Tax Levy to Support Library Debt, if Applicable</b>	0	0	
<b>C. Tax Levy for Non-Excludable Propositions, if Applicable 2</b>	0	0	
<b>D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy, if Applicable</b>	0	0	
<b>E. Total Proposed School Year Tax Levy (A + B + C - D)</b>	107,168,590	111,092,837	3.66%
<b>F. Permissible Exclusions to the School Tax Levy Limit</b>	2,257,711	3,171,531	
<b>G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions 3</b>	104,910,879	107,921,305	
<b>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)</b>	104,910,879	107,921,305	
<b>I. Difference: (G - H); (negative value requires 60.0% voter approval) 2</b>	0	0	
Public School Enrollment	8,500	8,500	0.00%
Consumer Price Index			1.81%

<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 2020-21, includes any carryover from 2019-20 and excludes any tax levy for library debt or prior year reserve for excess tax levy, including interest.

	Actual 2019-20 (D)	Estimated 2020-21 (E)
Adjusted Restricted Fund Balance	21,259,591	22,700,000
Assigned Appropriated Fund Balance	5,500,000	5,500,000
Adjusted Unrestricted Fund Balance	6,139,537	7,331,155
Adjusted Unrestricted Fund Balance as a Percent of the Total Budget	3.46%	4.00%

**Schedule of Reserve Funds**

Reserve Type and Name*	Reserve Description	3/31/20 Actual Balance	6/30/20 Estimated Ending Balance	Intended Use of the Reserve in the 2020-21 School Year
Capital	To pay the cost of any object or purpose for which bonds may be issued.	\$5,119,793	\$5,500,000	Hold for future capital projects
Retirement Contribution	To fund employer retirement contributions to the State and Local Employees' Retirement System	\$7,245,681	\$7,500,000	Use \$2,042,499 for 2020-21 Billing
TRS Sub Fund	To fund employer retirement contributions to the Teacher's Retirement System	\$310,633	\$500,000	Hold for future spikes in yearly costs in the system
Workers' Compensation	To pay for Workers Compensation and benefits.	\$1,023,779	\$1,250,000	Hold for future spikes in yearly costs and to cover Websters' share of consortium deficit
Unemployment Insurance	To pay the cost of reimbursement to the State Unemployment Insurance Fund.	\$960,268	\$1,000,000	Hold for any potential future layoffs
Mandatory Reserve for Debt	To cover debt service payments on outstanding obligations (bonds, BANS) after the sale of district capital assets or improvements.	\$2,122,406	\$2,200,000	Hold for any future principal debt payments
Liability	To establish and maintain a program of reserves to cover liability claims incurred.	\$300,747	\$500,000	Fund unbudgeted liability claims that insurance will not cover
Tax Certiorari	To establish a reserve fund for tax certiorari settlements	\$3,150,168	\$3,250,000	Fund unbudgeted tax settlements against the district
Employee Benefit Accrued LI	For the payment of accrued 'employee benefits' due to employees upon termination of service.	\$1,026,116	\$1,000,000	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 413,649,526

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
2100	NYS - GENERALLY	RPTL 404(1)	1	279,351	0.07
3500	TOWN - GENERALLY	RPTL 406(1)	1	75,844	0.02
3650	VG - GENERALLY	RPTL 406(1)	16	4,695,973	1.14
3800	SCHOOL DISTRICT	RPTL 408	1	10,956,104	2.65
4100	USA - GENERALLY	RPTL 400(1)	1	2,470,518	0.60
8020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	24,159,222	5.84
5110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	4,977,532	1.20
5130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	3	1,373,376	0.33
5230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	2	651,818	0.16
6250	HISTORICAL SOCIETY	RPTL 444	1	188,312	0.05
6400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	4,226,363	1.02
1400	CLERGY	RPTL 460	2	3,896	0.00
1800	PERSONS AGE 65 OR OVER	RPTL 467	34	2,484,059	0.60
1805	PERSONS AGE 65 OR OVER	RPTL 467	24	1,350,739	0.33
1834	ENHANCED STAR	RPTL 425	231	16,544,827	4.00
1854	BASIC STAR 1999-2000	RPTL 425	485	15,400,205	3.72
1935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	82,597	0.02
7100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	583,379	0.14
7615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	97,636	0.02
8660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	25,974,026	6.28
Total Exemptions Exclusive of System Exemptions:				116,575,777	28.18
Total System Exemptions:				0	0.00
Totals:				116,575,777	28.18

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 or municipal services.

amount, if any, attributable to payments in lieu of taxes:

Equalized Total Assessed Value 4,107,322,842

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)	5	664,545	0.02
13100	CO - GENERALLY	RPTL 406(1)	47	9,654,673	0.24
13500	TOWN - GENERALLY	RPTL 406(1)	128	70,489,999	1.72
13510	TOWN - CEMETERY LAND	RPTL 446	2	334,675	0.01
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	12	8,274,213	0.20
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	57,914	0.00
13800	SCHOOL DISTRICT	RPTL 408	9	80,210,131	1.95
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	6	2,222,728	0.05
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	4	84,362,597	2.05
14100	USA - GENERALLY	RPTL 400(1)	1	3,284,155	0.08
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	8	43,644,678	1.06
18025	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,746,104	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	658,182	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	17	29,892,337	0.73
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	3,087,403	0.08
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	13	15,143,896	0.37
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	17	6,890,389	0.17
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	5,232,208	0.13
26100	VETERANS ORGANIZATION	RPTL 452	1	622,727	0.02
26250	HISTORICAL SOCIETY	RPTL 444	1	46,494	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	7	11,223,949	0.27
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	499,221	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	344,286	0.01
41400	CLERGY	RPTL 460	9	17,532	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	30	5,444,297	0.13
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	594,486	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	283	23,248,790	0.57
41805	PERSONS AGE 65 OR OVER	RPTL 467	238	13,333,107	0.32
41834	ENHANCED STAR	RPTL 425	2,714	195,061,911	4.75
41854	BASIC STAR 1999-2000	RPTL 425	6,568	208,643,770	5.08
41856	BASIC STAR 1999-2000	RPTL 425	1	27,948	0.00
41906	PHYSICALLY DISABLED	RPTL 459	10	290,795	0.01
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	13	1,009,870	0.02

Equalized Total Assessed Value 4,107,322,842

School District - 265401 Webster Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
11935	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	517,246	0.01
17100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	3,239,626	0.08
17615	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	17	4,078,558	0.10
18250	NONPROF HOUSING CO-SR CITS CTR	P H F I L 33(1)(a)	1	38,961,039	0.95
18660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	6	14,618,052	0.36
19500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1		0.00
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>887,674,533</b>	<b>21.61</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>887,674,533</b>	<b>21.61</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: \_\_\_\_\_

Equalized Total Assessed Value 21,578,493

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	70,652	0.33
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	12	538,936	2.50
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	128,564	0.60
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	159,674	0.74
41806	PERSONS AGE 65 OR OVER	RPTL 467	3	188,043	0.87
41834	ENHANCED STAR	RPTL 425	28	1,991,811	9.23
41854	BASIC STAR 1999-2000	RPTL 425	54	1,725,468	8.00
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	6,250	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,348	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>4,811,746</b>	<b>22.30</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>4,811,746</b>	<b>22.30</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: \_\_\_\_\_



Equalized Total Assessed Value 19,497,110

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	70,652	0.36
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	9	478,561	2.45
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	56,000	0.29
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	159,674	0.82
41806	PERSONS AGE 65 OR OVER	RPTL 467	3	188,043	0.96
41834	ENHANCED STAR	RPTL 425	25	1,772,556	9.09
41854	BASIC STAR 1999-2000	RPTL 425	49	1,565,893	8.03
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	6,250	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	2,348	0.01
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>4,299,977</b>	<b>22.05</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>4,299,977</b>	<b>22.05</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: \_\_\_\_\_

Equalized Total Assessed Value 2,081,383

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	60,375	2.90
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	72,564	3.49
41834	ENHANCED STAR	RPTL 425	3	219,255	10.53
41854	BASIC STAR 1999-2000	RPTL 425	5	159,575	7.67
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>511,769</b>	<b>24.59</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>511,769</b>	<b>24.59</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: \_\_\_\_\_

# FISCAL ACCOUNTABILITY SUMMARY (2018 - 19)

## INFORMATION ABOUT EXPENDITURE RATIOS (2017 - 18)

(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

#### SPECIAL EDUCATION

##### INSTRUCTIONAL EXPENDITURES

##### INSTRUCTIONAL EXPENDITURES

▼  
\$90,158,155

▼  
\$34,056,826

##### PUPILS

##### PUPILS

▼  
8,243

▼  
781

##### EXPENDITURES PER PUPIL

##### EXPENDITURES PER PUPIL

▼  
\$10,938

▼  
\$43,607

### SIMILAR DISTRICT GROUP AVERAGE NEED/RESOURCE CAPACITY

#### GENERAL EDUCATION

#### SPECIAL EDUCATION

**INSTRUCTIONAL EXPENDITURES**



**\$8,760,789,980**

**PUPILS**



**735,579**

**EXPENDITURES PER PUPIL**



**\$11,910**

**INSTRUCTIONAL EXPENDITURES**



**\$3,724,876,702**

**PUPILS**



**113,376**

**EXPENDITURES PER PUPIL**



**\$32,854**

# ALL SCHOOL DISTRICTS

## GENERAL EDUCATION

## SPECIAL EDUCATION

### INSTRUCTIONAL EXPENDITURES

### INSTRUCTIONAL EXPENDITURES

▼  
**\$35,199,223,413**

▼  
**\$15,660,696,162**

### PUPILS

### PUPILS

▼  
**2,632,781**

▼  
**485,151**

### EXPENDITURES PER PUPIL

### EXPENDITURES PER PUPIL

▼  
**\$13,370**

▼  
**\$32,280**

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**



**\$20,155**

**SIMILAR DISTRICT  
GROUP**



**\$23,507**

**NY STATE**



**\$25,845**

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 (2018 - 19)

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)

THIS SCHOOL DISTRICT	SIMILAR DISTRICT GROUP	NY STATE
<b>80% OR MORE</b> ▼ 548   70.0%	<b>AVERAGE NEED/RESOURCE CAPACITY</b>  80% OR MORE ▼ 57.7%	<b>80% OR MORE</b> ▼ 58.7%
<b>40% - 79%</b> ▼ 72   9.2%	<b>40% - 79%</b> ▼ 18.7%	<b>40% - 79%</b> ▼ 11.5%
<b>LESS THAN 40%</b> ▼ 101   12.9%	<b>LESS THAN 40%</b> ▼ 16.1%	<b>LESS THAN 40%</b> ▼ 19.0%
<b>SEPARATE SETTINGS</b> ▼ 48   6.1%	<b>SEPARATE SETTINGS</b> ▼ 4.7%	<b>SEPARATE SETTINGS</b> ▼ 5.3%
<b>OTHER SETTINGS</b> ▼ 14   1.8%	<b>OTHER SETTINGS</b> ▼ 2.8%	<b>OTHER SETTINGS</b> ▼ 5.6%

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 SCHOOL DISTRICT**



**8.9%**

**SIMILAR DISTRICT  
GROUP**



**13.4%**

**NY STATE**



**14.7%**

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.

© COPYRIGHT NEW YORK STATE EDUCATION DEPARTMENT, ALL RIGHTS RESERVED.

THIS DOCUMENT WAS CREATED ON: MAY 19, 2020, 3:57 PM EST