

<b>Webster CSD 2024-25 Property Tax Levy Formula</b>	<b><u>2024-25</u></b>	<b><u>2025-26</u></b>
Total Real Property Tax Levy for Fiscal Year 2024-25	\$119,571,960	\$123,567,672
Tax Base Growth Factor as a Percentage	<u>0.0102</u>	<u>0.0088</u>
Tax Base Growth Factor, in dollars	\$1,219,634	\$1,087,396
PILOTS receivable in 2024-25, estimated	<u>\$1,250,000</u>	<u>\$1,250,000</u>
Sub total – Property Tax Levy, Growth Factor and PILOTS	\$122,041,594	\$125,905,068
Capital Tax Levy for 2024-25	<u>\$2,964,185</u>	<u>\$3,375,383</u>
Sub total – subtracting Capital Tax Levy	\$119,077,409	\$122,529,685
Allowable Levy Growth Factor (CPI Index)	<u>2.00%</u>	<u>2.00%</u>
Sub total – multiplying Allowable Levy Growth Factor	\$121,458,957	\$124,980,278
PILOTS receivable in 2025-26, estimated	<u>\$1,250,000</u>	<u>\$1,250,000</u>
Sub total – Property Tax Levy Limit Before Exclusions	\$120,208,957	\$123,730,278
Tax Levy Necessary for Expenditures from Tort Orders/Judgements	\$0	\$0
Capital Tax Levy for 2025-26	<u>\$3,375,383</u>	<u>\$3,818,774</u>
Tax Levy Necessary for Pension Contribution Expenditures over 2 % - ERS	\$25,340	\$0
Tax Levy Limit, Plus Exclusions	<b>\$123,609,680</b>	<b>\$127,549,052</b>
Proposed Tax Levy for 06/30/2026	<b>\$123,609,680</b>	<b>\$127,549,052</b>
	<b>Increase in \$</b>	<b>\$3,939,372</b>
	<b>% Increase</b>	<b>3.19%</b>

Webster Capital Exclusion Calculation 2024-25				Webster BOCES Capital Exclusion and Pension Exclusion Calculation 2025-26			
Building Debt Service			\$ 9,885,525	2024-25 BOCES	Cost	Aid	Local Share
Bus Debt Service			\$ 1,781,240	Rent	\$465,660	\$301,282	\$164,378
BOCES Capital Debt			\$ 780,673	Capital	\$315,013	\$203,813	\$111,200
Transfer to Capital			\$ 100,000		\$780,673	\$505,095	\$275,577
Total Debt Service			\$ 12,547,438				
				2025-26 Projected BOCES	Cost	Aid	Local Share
Building Aid Calculation		SA151-6	\$ 7,816,340	Rent	\$267,893	\$171,184	\$96,709
Lead Testing Reduction		SA151-6	\$ (1,500)	Capital	\$555,239	\$324,617	\$230,622
Building Condition Survey		SA151-6	\$ -		\$823,132	\$495,801	\$327,331
Total Building Aid			\$ 7,814,840				
Transportation Estimated Output Report Line 60			\$ 1,231,386				
Estimated Aid Ratio (Per Governor's Run)			0.692				
Transportation Capital Aid			\$ 852,119				
BOCES Estimated Capital Debt			\$ 780,673				
Estimated Aid Ratio (Per Governor's Run)			0.666				
BOCES Capital Aid			\$ 505,095				
Total Aid			\$ 9,172,054				
<b>Total Exclusions</b>			<b>\$ 3,375,383</b>				
<b>Webster Capital Exclusion Calculation 2025-26</b>							
Building Debt Service			\$ 10,644,725				
Bus Debt Service			\$ 1,691,543				
BOCES Capital Debt			\$ 823,132				
Transfer to Capital			\$ 600,000				
<b>Total Debt Service</b>			<b>\$ 13,759,400</b>				
Building Aid Calculation			\$ 8,417,891				
Lead Testing Reduction			\$ (3,695)				
Building Condition Survey							
<b>Total Building Aid</b>			<b>\$ 8,414,196</b>				
Transportation Estimated Output Report Line 60			\$ 1,504,568				
Estimated Aid Ratio (Per Governor's Run)			0.685				
<b>Transportation Capital Aid</b>			<b>\$ 1,030,629</b>				
BOCES Estimated Capital Debt			\$ 823,132				
Estimated Aid Ratio (Per Governor's Run)			\$ 0.639				
<b>BOCES Capital Aid</b>			<b>\$ 495,801</b>				
<b>Total Aid</b>			<b>\$ 9,940,626</b>				
<b>Total Exclusions</b>			<b>\$ 3,818,774</b>				

