

Webster CSD 2026-27 Property Tax Levy Formula	2025-26	2026-27
Total Real Property Tax Levy for Fiscal Year 2025-26	\$123,567,672	\$127,441,122
Tax Base Growth Factor as a Percentage	<u>0.0088</u>	<u>0.0100</u>
Tax Base Growth Factor, in dollars	\$1,087,396	\$1,274,411
PILOTS receivable in 2025-26, estimated	<u>\$1,250,000</u>	<u>\$1,250,000</u>
Sub total – Property Tax Levy, Growth Factor and PILOTS	\$125,905,068	\$129,965,533
Capital Tax Levy for 2025-26	\$3,375,383	\$3,818,776
Sub total – subtracting Capital Tax Levy	\$122,529,685	\$126,146,757
Allowable Levy Growth Factor (CPI Index)	<u>2.00%</u>	<u>2.00%</u>
Sub total – multiplying Allowable Levy Growth Factor	\$124,980,278	\$128,669,691
PILOTS receivable in 2026-27, estimated	<u>\$1,250,000</u>	<u>\$1,100,000</u>
Sub total – Property Tax Levy Limit Before Exclusions	\$123,730,278	\$127,569,691
Tax Levy Necessary for Expenditures from Tort Orders/Judgements	\$0	\$0
Capital Tax Levy for 2026-27	\$3,818,776	\$4,307,998
Tax Levy Necessary for Pension Contribution Expenditures over 2 % - ERS	\$0	\$0
Tax Levy Limit, Plus Exclusions	\$127,549,054	\$131,877,689
Proposed Tax Levy for 06/30/2027	\$127,549,054	\$131,877,689
	<i>Increase in \$</i>	<i>\$4,328,635</i>
	<i>% Increase</i>	<i>3.39%</i>

Webster Capital Exclusion Calculation 2025-26			Webster BOCES Capital Exclusion and Pension Exclusion Calculation 2025-26			
			2025-26 Projected BOCES	Cost	Aid	Local Share
Building Debt Service		\$ 10,644,725				
Bus Debt Service		\$ 1,691,545	Rent	\$267,893	\$171,184	\$164,378
BOCES Capital Debt		\$ 823,132	Capital	\$555,239	\$324,617	\$111,200
Transfer to Capital		\$ 600,000		\$823,132	\$495,801	\$275,578
Total Debt Service		\$ 13,759,402				
			2026-27 Projected BOCES	Cost	Aid	Local Share
Building Aid Calculation	SA151-6	\$ 8,417,891	Rent	\$268,590	\$169,480	\$99,110
Lead Testing Reduction	SA151-6	\$ (3,695)	Capital	\$547,924	\$345,740	\$202,184
Building Condition Survey	SA151-6	\$ -		\$816,514	\$515,220	\$301,294
Total Building Aid		\$ 8,414,196				
Transportation Estimated Output Report Line 60		\$ 1,504,568				
Estimated Aid Ratio (Per Governor's Run)		0.685				
Transportation Capital Aid		\$ 1,030,629				
BOCES Estimated Capital Debt		\$ 823,132				
Estimated Aid Ratio (Per Governor's Run)		0.639				
BOCES Capital Aid		\$ 495,801				
Total Aid		\$ 9,940,626				
Total Exclusions		\$ 3,818,776				
Webster Capital Exclusion Calculation 2026-27						
Building Debt Service		\$ 11,814,163				
Bus Debt Service		\$ 1,809,736				
BOCES Capital Debt		\$ 816,514				
Transfer to Capital		\$ 600,000				
Total Debt Service		\$ 15,040,413				
Building Aid Calculation		\$ 9,360,363				
Lead Testing Reduction		\$ (3,655)				
Building Condition Survey		\$ -				
Total Building Aid		\$ 9,356,708				
Transportation Estimated Output Report Line 60		\$ 1,271,029				
Estimated Aid Ratio (Per Governor's Run)		0.677				
Transportation Capital Aid		\$ 860,487				
BOCES Estimated Capital Debt		\$ 823,132				
Estimated Aid Ratio (Per Governor's Run)		\$ 0.639				
BOCES Capital Aid		\$ 515,220				
Total Aid		\$ 10,732,415				
Total Exclusions		\$ 4,307,998				

Debt Service Schedule - Principal and Interest (Bonds)										
\$12,953,473 Project with \$3,238,368 Capital Reserve		\$43,539,223 Project with Additions/Renovations		\$69,500,000 Project with Additions/Renovations		\$85,000,000 Project with Additions/Renovations				
Issued May of 2016		Issued June of 2019		Issued June of 2019						
Final Payment June of 2031		Final Payment June of 2040		Final Payment June of 2043						
Year	Principal	Interest	Principal	Interest	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	\$0	\$0		
2026-2027	\$620,000	\$170,750	\$2,225,000	\$903,050	\$3,730,000	\$2,730,363	\$235,000	\$1,200,000		
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				
Total	\$5,100,000	\$1,212,000	\$34,865,000	\$9,181,175	\$65,830,000	\$28,814,991	\$235,000	\$1,200,000		
Debt Service Schedule - Principal and Interest (Bonds)										
\$1,566,000		\$1,687,500		\$1,600,000		\$1,200,000		1,825,000 + 525,000		
2021-22 Buses		2022-23 Buses		2023-24 Buses		2024-25 Buses		2025-26 Buses		
Issued 10/15/2021		Issued 10/18/2022		Issued 10/18/2023		Issued 10/18/2024		Issued 10/18/2025		
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023 - 2024	\$310,000	\$22,269	\$307,500	\$94,538						
2024 - 2025	\$315,000	\$17,375	\$330,000	\$48,600	\$280,000	\$89,689				
2025 - 2026	\$320,000	\$10,825	\$340,000	\$35,200	\$315,000	\$46,500	\$205,000	\$65,518		
2026-2027	\$330,000	\$3,713	\$350,000	\$21,400	\$325,000	\$23,700	\$235,000	\$35,469	\$355,000	\$130,454
2027-2028			\$360,000	\$7,200	\$335,000	\$20,500	\$245,000	\$26,163	\$415,000	\$72,484
2028-2029					\$345,000	\$6,900	\$250,000	\$16,263	\$430,000	\$56,003
2029-2030							\$265,000	\$5,631	\$450,000	\$38,398
2030-2031									\$465,000	\$19,637
2031-2032									\$75,000	\$8,394
2032-2033									\$80,000	\$5,100
2033-2034									\$80,000	\$1,700
2034-2035										
2035-2036										
2036-2037										
2037-2038										
2038-2039										
2039-2040										
Total	\$1,275,000	\$54,181	\$1,687,500	\$206,938	\$1,600,000	\$187,289	\$1,200,000	\$149,044	\$2,115,000	\$316,976