

<b>Webster CSD 2026-27 Property Tax Levy Formula</b>	<b><u>2025-26</u></b>	<b><u>2026-27</u></b>
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	<u>\$3,375,383</u>	<u>\$3,818,776</u>
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	<b>\$3,818,776</b>	<b>\$4,307,998</b>
Tax Levy Necessary for Pension Contribution Expenditures over 2 % - ERS	\$0	\$0
Tax Levy Limit, Plus Exclusions	<b>\$127,549,054</b>	<b>\$131,877,689</b>
Proposed Tax Levy for 06/30/2027	<b>\$127,549,054</b>	<b>\$131,877,689</b>
	<b>Increase in \$</b>	<b>\$4,328,635</b>
	<b>% Increase</b>	<b>3.39%</b>

Webster Capital Exclusion Calculation 2025-26				Webster BOCES Capital Exclusion and Pension Exclusion Calculation 2025-26			
Building Debt Service			\$ 10,644,725	2025-26 Projected BOCES	Cost	Aid	Local Share
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				

