

**Detail of the Calculation of the Maximum Allowable Tax Levy**

	<b>Calculation of Maximum Allowable Tax Levy</b>	<b>Components of Maximum Allowable Tax Levy Increase</b>
Prior Year (2024-25) Tax Levy	99,748,822	
Tax Base Growth Factor Determined by NYS Office of Real Property Services	1.0046	
Adjusted Tax Levy Base	100,207,667	458,845
Add: 2024-25 Payments In Lieu of Taxes (PILOTS) - see footnotes below	1,610,567	1,610,567
Subtract: Prior Year (2024-25) Exclusions		
Tax Levy for Capital Expenditures		
Debt Service/Transfer to Capital Projects	2,838,669.00	
Less Building Aid	(133,341.00)	
District share of BOCES Capital Expenditures	100,390.00	
Energy Performance Contract	357,061.00	
	3,162,779.00	-3,162,779
Adjusted Prior Year (2024-25) Tax Levy	98,655,455	
Allowable Tax Levy Growth Factor Determined by NYS Office of State Comptroller	1.0200	
	100,628,564	1,973,109
Subtract: 2025-26 Payments In Lieu of Taxes (PILOTS) - see footnotes below	(1,643,079.00)	-1,643,079
Tax Levy Limit Before Current Year Exclusions	98,985,485	
Add: Current Year (2025-26) Exclusions		
Tax Levy for Capital Expenditures		
Debt Service/Local Capital Expenditures	3,323,750.00	
Less Building Aid	(276,372.00)	
District share of BOCES Capital Expenditures	104,623.00	
Energy Performance Contract	715,649.00	
	3,867,650	3,867,650
Add: Tax Levy Necessary for Pension Contributions Caused by Growth in the System Average Actuarial Contribution Rate (ERS) or Normal Contribution Rate (TRS) in Excess of 2 Percentage Points	0	0
Total Exclusions	3,867,650	
2025-26 Tax Levy Limit, Adjusted for Transfers, Plus Exclusions (i.e., 2025-26 Maximum Allowable Tax Levy)	<u>102,853,135</u>	
2025-26 Maximum Allowable Tax Levy \$ Increase		<u>3,104,313</u>
Maximum Allowable Tax Levy to Tax Levy % Increase		<u>3.11%</u>

**Resulting 2025-26 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance**

TBD

**Resulting \$ Increase from Prior Year Budget to Stay Within Maximum Allowable 2025-26 Budget Increase, After Accounting for Other Revenues and Assigned Appropriated Fund Balance**

TBD

**Maximum Allowable Budget to Budget % Increase**

TBD

**Actual 2025-26 Proposed Tax Levy**

102,853,135

**Difference Between Tax Levy Limit, Plus Exclusions and Proposed Tax Levy**

TBD

**Actual 2025-26 Proposed Budget**

TBD

**Difference Between Resulting 2025-26 Budget to Stay Within Maximum Allowable Tax Levy Increase, After Accounting for Other Revenues and Assigned Fund Balance, and 2025-26 Proposed Budget**

TBD