

**EAST GREENBUSH CENTRAL SCHOOL DISTRICT  
PRELIMINARY PROPERTY TAX LEVY CAP CALCULATION  
2025-2026 BUDGET (SUBJECT TO CHANGE)  
AS OF FEBRUARY 28, 2025 - SUBMITTED TO OSC**

		Tax Levy Cap Calculation	Tax Levy Cap Impact		
			\$	%	Notes
Taxes Levied - Prior Year - 2024-25		\$ 58,989,333			
Tax Base Growth Factor	x	1.0057			
Subtotal	=	\$ 59,325,572	\$ 336,239	0.57%	Expected full value taxable property growth
PILOTs Receivable - Prior Year - 2024-25	+	6,155,000			
Capital Tax Levy Exclusion - Prior Year - 2024-25	-	2,424,883			
Tort Exclusion - Prior Year - 2023-24	-	-			
Subtotal		\$ 63,055,689			
Allowable Levy Growth Factor = 2%	x	1.020			
Subtotal		\$ 64,316,803	\$ 1,261,114	2.14%	Allowable levy growth due to Consumer Price Index
			\$ 1,597,353	2.71%	Allowable levy growth prior to adjustments/exclusions
PILOTs Receivable - 2025-26	-	5,855,000	300,000	0.51%	Net change in PILOT expected receivables
Available Carryover from 2023-24	+	-	-	0.00%	Available levy carryover from prior year
Total Tax Levy Limit Before Exclusions		\$ 58,461,803			
Tort Exclusion - 2025-26	+	-	-	0.00%	
Capital Tax Levy Exclusion - 2025-26*	+	2,411,351	(13,532)	-0.02%	
Pension Exclusion	+	-	-	0.00%	Allowable levy growth from increase in pension rates
<b>Tax Levy Limit Plus Exclusions - 2025-26</b>		<b>\$ 60,873,154</b>	<b>\$ 1,883,821</b>	<b>3.19%</b>	<b>Total allowed growth in tax levy</b>
Allowable Levy Dollar Increase Over Base Year		\$ 1,883,821			
Allowable Levy Percent Increase Over Base Year		3.19%			

Tax Cap History

2024-25	0.55%	2019-20	4.84%
2023-24	3.96%	2018-19	4.58%
2022-23	4.94%	2017-18	3.83%
2021-22	1.28%	2016-17	3.35%