

**EAST GREENBUSH CENTRAL SCHOOL DISTRICT**  
**PRELIMINARY PROPERTY TAX LEVY CAP CALCULATION**  
**2026-2027 BUDGET (SUBJECT TO CHANGE)**  
**AS OF APRIL 8, 2026**

		Tax Levy Cap Calculation	Tax Levy Cap Impact		
			\$	%	Notes
Taxes Levied - Prior Year - 2025-26		\$ 61,820,821			
Tax Base Growth Factor	x	1.0028			
Subtotal	=	\$ 61,993,919	\$ 173,098	0.28%	Full value taxable property growth
PILOTs Receivable - Prior Year - 2025-26	+	5,855,000			
Capital Tax Levy Exclusion - Prior Year - 2025-26	-	2,411,351			
Tort Exclusion - Prior Year - 2025-26	-	-			
Subtotal		\$ 65,437,568			
Allowable Levy Growth Factor = 2%	x	1.020			
Subtotal		\$ 66,746,320	1,308,751	2.12%	Allowable levy growth due to Consumer Price Index
			1,481,850	2.40%	Allowable levy growth prior to adjustments/exclusions
PILOTs Receivable - 2026-27	-	5,473,000	382,000	0.62%	Net change in PILOT expected receivables
Available Carryover from 2025-26	+	-	-	0.00%	Available levy carryover from prior year
Total Tax Levy Limit Before Exclusions		\$ 61,273,320			
Tort Exclusion - 2026-27	+	-	-	0.00%	
Capital Tax Levy Exclusion - 2026-27*	+	2,604,284	192,933	0.31%	
Pension Exclusion	+	-	-	0.00%	Allowable levy growth from increase in pension rates
<b>Tax Levy Limit Plus Exclusions - 2026-27</b>		<b>\$ 63,877,604</b>	<b>\$ 2,056,783</b>	<b>3.33%</b>	<b>Total allowed growth in tax levy</b>

<b>EAST GREENBUSH CENTRAL SCHOOL DISTRICT</b>			
<b>CAPITAL TAX LEVY EXCLUSION</b>			
<b>PROPERTY TAX CAP</b>			
<b>AS OF APRIL 8, 2026</b>			
	<b>2025-26</b>	<b>2026-27</b>	<b>Change</b>
Debt Service Expenditures	\$ 6,301,055	\$ 6,782,504	\$ 481,449
Capital Outlay Transfer	-	175,000	175,000
Building Aid	(3,797,236)	(4,328,685)	(531,449)
Debt Service Reserve	(200,000)	(150,000)	50,000
Net Building	2,303,819	2,478,819	175,000
Bus Expenditure	1,034,541	1,100,000	65,459
Transportation Aid	(509,540)	(550,732)	(41,192)
Bus Purchase Reserve	(525,001)	(549,268)	(24,267)
Net Bus	-	-	-
BOCES Capital Exp	283,726	328,443	44,717
BOCES Aid	(176,194)	(202,978)	(26,784)
Net BOCES	107,532	125,465	17,933
<b><u>Summary</u></b>			
Total Capital Expenditure	\$ 7,619,322	\$ 8,385,947	\$ 766,625
Total Rent and Capital Aid	(4,482,970)	(5,082,395)	(599,425)
Total Expenditures Supported by Reserves	(725,001)	(699,268)	25,733
Total Capital Exclusion	\$ 2,411,351	\$ 2,604,284	\$ 192,933