

Budget Presentation #2

Revenue - Impact of PILOT's Instructional Budget

March 11, 2026

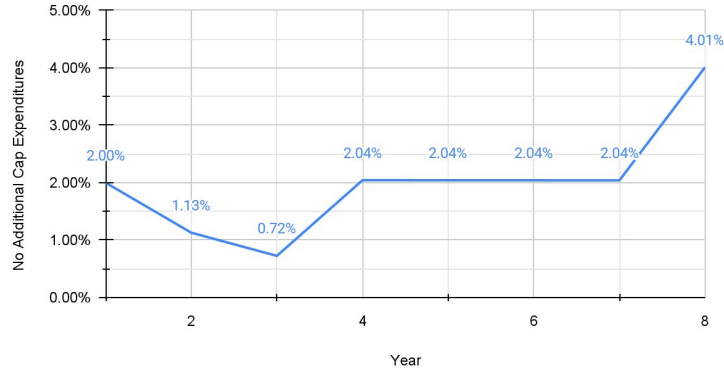


Revenue - Tax Cap

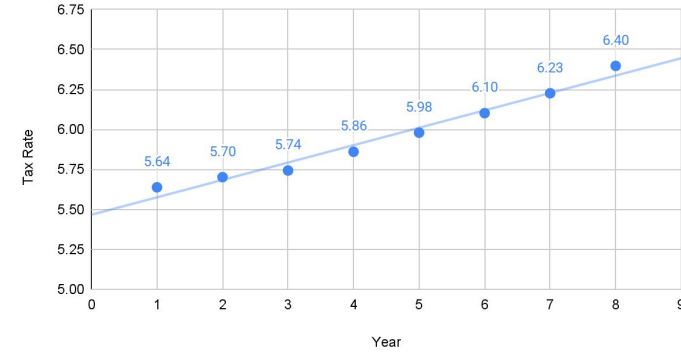


Impact of PILOT's - Allowable Tax Cap - Tax Rate

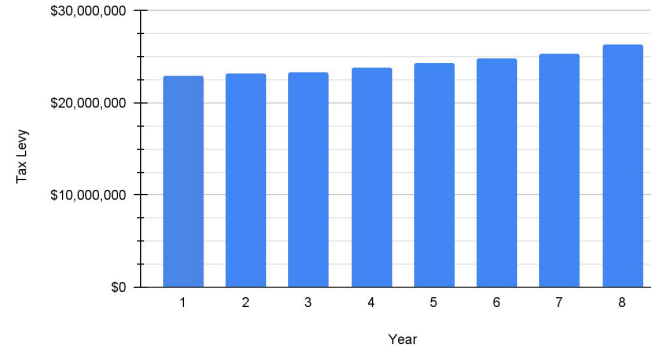
Impact of PILOT on Allowable Tax Cap



Impact of PILOT on Tax Rate



Impact of PILOT on Tax Levy



Impact of PILOT's

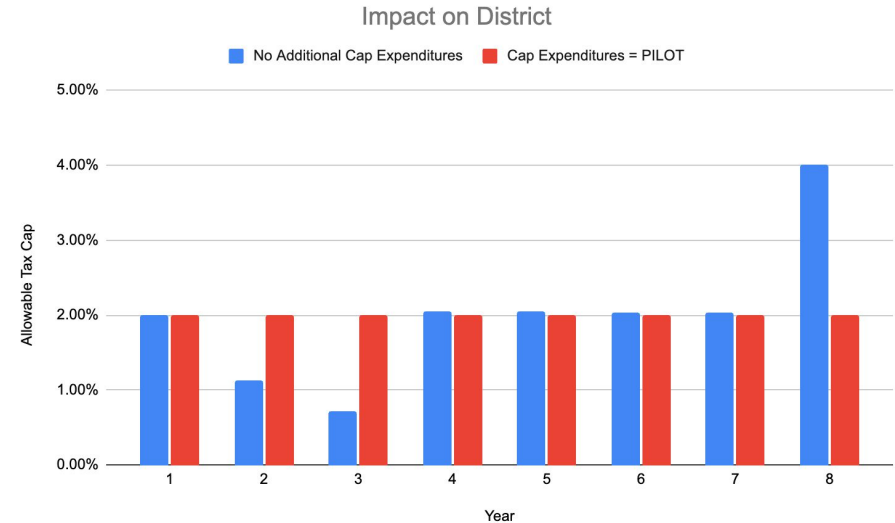
What if the amount we are deducting for PILOT's can be added back in through additional Capital Expenditures?



Impact of PILOT's

How does this impact the District?

Year	No Additional Cap Expenditures	Cap Expenditures = PILOT
1	2.00%	2.00%
2	1.13%	2.00%
3	0.72%	2.00%
4	2.04%	2.00%
5	2.04%	2.00%
6	2.04%	2.00%
7	2.04%	2.00%
8	4.01%	2.00%



Stable Tax Cap with Minimal Fluctuations

Impact of PILOT's

How does this impact the District?

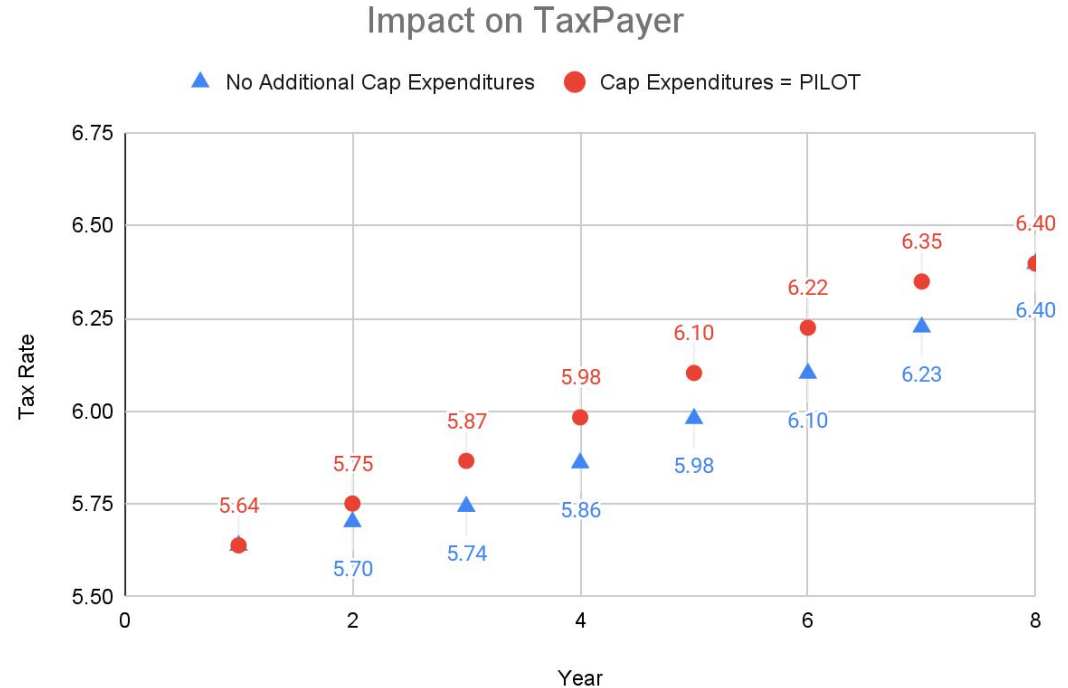
Year	No Additional Cap Expenditures	Cap Expenditures = PILOT	Capital Improvements from Increase Cap Expenditures
1	\$22,955,100	\$22,955,100	\$0
2	\$23,214,202	\$23,414,202	\$200,000
3	\$23,382,486	\$23,882,486	\$500,000
4	\$23,860,136	\$24,360,136	\$500,000
5	\$24,347,338	\$24,847,338	\$500,000
6	\$24,844,285	\$25,344,285	\$500,000
7	\$25,351,171	\$25,851,171	\$500,000
8	\$26,368,194	\$26,368,194	\$0
		Additional Capital Improvements	\$2,700,000

Allows for \$2,700,000 in Additional Capital Improvements

Impact of PILOT's

How does this impact the TaxPayer?

Year	No Additional Cap Expenditures	Cap Expenditures = PILOT
1	5.64	5.64
2	5.70	5.75
3	5.74	5.87
4	5.86	5.98
5	5.98	6.10
6	6.10	6.22
7	6.23	6.35
8	6.40	6.40



Impact of PILOT's

Recommending to increase Capital Expenditures to Offset the Negative Impact of the Current PILOT's.

This will allow us to perform additional Capital Improvements to our aging Facilities.

Reflect:

Why wouldn't you always offset PILOT's?

In order to achieve the maximum revenue in our control:

Utilize the Allowable Tax Cap **AND** Offset PILOT's with Capital Improvements



What does all of this mean for me in terms of dollars??

The Instructional Budget

Teachers
 Staff
 Administration
 Guidance
 Curriculum Materials
 Supplies



Special Programming
 Technology
 Professional Development
 Co-Curricular Activities
 Health Services
 Interscholastic Athletics



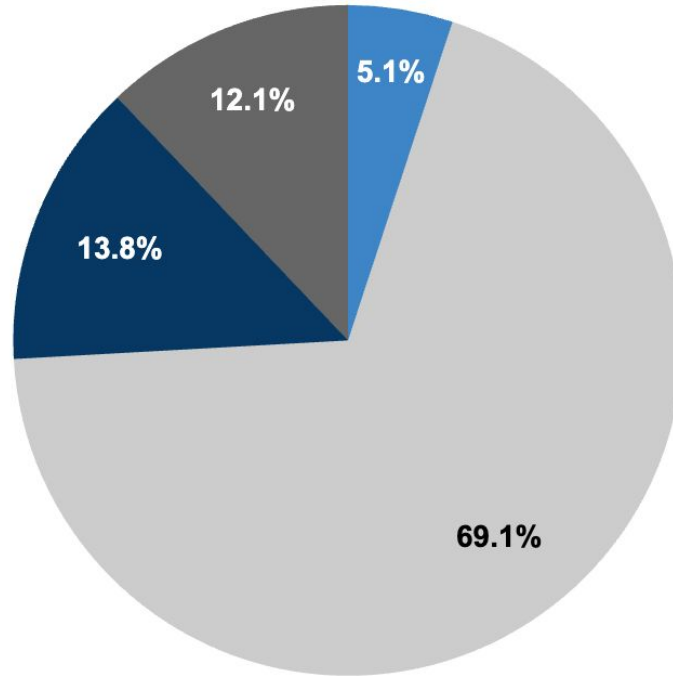
Projected Instructional Budget Summary

Not all costs are known or finalized at this time

Category	Adopted Budget 2025-26	Proposed Budget 2026-27	Dollar Change	Percent Change
Administration, BOCES-Inservice & Improvement (Administration, Professional Development, Contractual Services)	\$665,256	\$631,423	(33,833)	-5.09%
Teaching (In-district, Out of District, Special Education)	\$8,659,823	\$8,628,549	(31,274)	-0.36%
Instructional Media (Library, Technology)	\$1,601,740	\$1,720,990	\$119,250	7.45%
Pupil Services (Guidance, Health Services, SRO, Co-Curricular, Interscholastic Athletics)	\$1,515,278	\$1,513,136	(2,142)	-0.14%
Total	\$12,442,097	\$12,494,098	\$52,001	0.42%

Instructional Category Distribution

● Administration & Improvement ● Teaching ● Instructional Media ● Pupil Services



Instructional Budget Highlights

- Outside Programming and Anticipated Placements Increases
 - 10 *Anticipated and Potential Exceptional Learner **Outside** Placement Programs:* \$1,240,000
 - 24 *Anticipated Career Pathway Programs (ECCA, CTE, IB, New Visions):* \$ 420,000
- Technology: IP Speakers and Cameras
- Student instructional devices replacement cycle
- Contractual Obligations
- Savings from attrition and salary replacements are offsetting contractual obligations and increased costs
 - *Salary Replacement realignment (7 positions)*
 - *Elimination of 1.0 FTE teacher at High School through attrition*
 - *Elimination of 1.0 FTE Information Technology Support Technician Position*



Future Budget Meetings

- April 14, 2026 - Undistributed Budget and Anticipated Revenues Presentation
 - High School Laker Hub , 7 pm
- May 5, 2026 - Public Hearing on proposed Budget and Meet the Candidates
 - High School Laker Hub, 7 pm
- May 19, 2026 - Annual Meeting and Budget Vote
 - Elementary School Gymnasium, 11 am - 8:00 pm