



**SKANEATELES** Central School District

**2026-2027**

**Budget Adoption and Presentation**

**April 14, 2026**



# Agenda

- BOE Election Information
- Mission, vision and goals
- Facing a challenging landscape
- Review of changes throughout the budget process
- Trends
- Expenses
- Revenues
- Protecting the future



# Board Election Information

- Two – 3 year terms (Dan Evans and Jennifer Young)

## **Timeline for Board of Education Candidates**

- Petition information due by 5:00pm April 20 – 30 days prior to vote day (Please also provide a bio and picture to be included in Shareholder report)
- Candidate expense forms due – April 20, May 14 and June 8
- Date to draw the order of candidates on the ballot – April 21 @ 9:00am
- Candidate introduction – May 5, 2026 Board Meeting
- Vote on May 19, 2026
- Materials at now available at the District Office



# Skaneateles Central School District

## Mission

Every Skaneateles Laker will have opportunities and support to develop strong relationships, form meaningful connections and explore multiple pathways for lifelong learning.

## Vision

The Skaneateles Central Schools community will be a welcoming and inspiring place to learn, grow, work, and live.



# Skaneateles Central School District

## Our Core Values

### Relationships:

Lakers respect and value other people.

### Connections:

Lakers are connected – in our community, our world and in our learning.

### Learning:

All of us. All of the time.



# Skaneateles Central School District

## Our Priorities

**Learning Opportunities:** We will foster high expectations, rigorous instruction, inclusive learning opportunities and student engagement

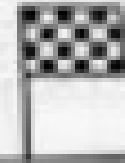
**Excellence in Human Capital:** We will recruit, retain, and develop passionate leaders in education.

**Community Partnership:** We will foster positive relationships, communication and engagement with all stakeholders.

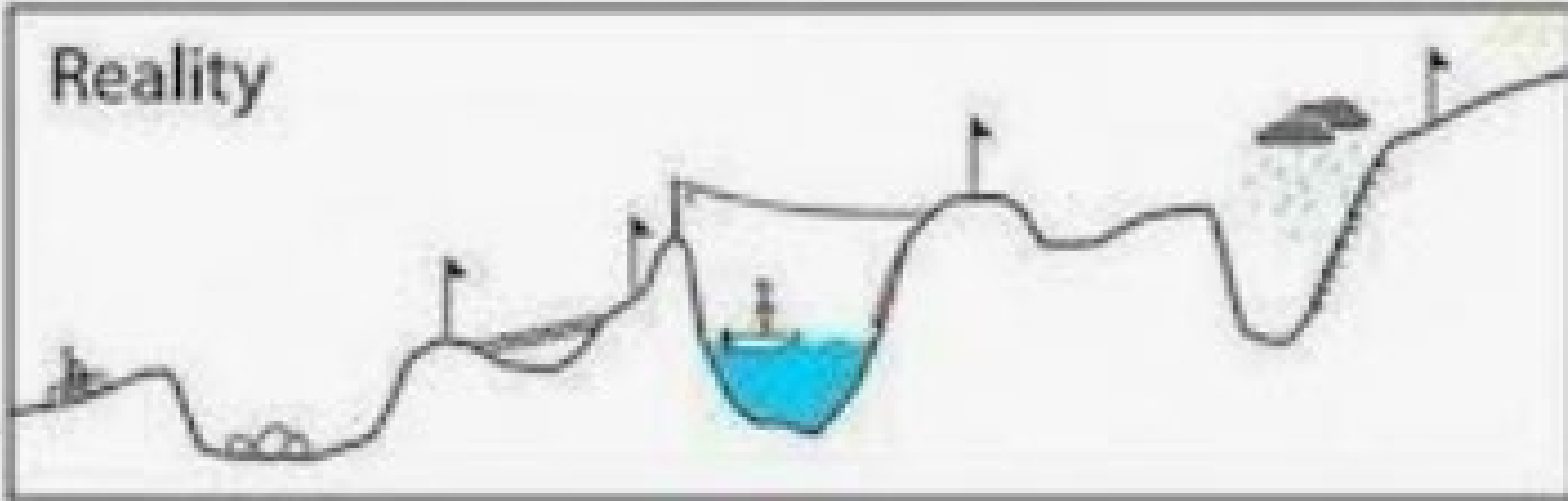
**Environment:** We will create a safe and welcoming environment for all children to thrive emotionally and educationally with a sense of belonging to the Laker Community.



## Your plan



## Reality





## The Challenging Landscape of Predictability

- As of 4/14/26, no State budget has been approved by the Governor  
Foundation aid of the future remains uncertain (accounts for about 10% of our yearly revenue)
  - Governor has proposed significant foundation aid decreases previously with more possibility of cuts coming
- Receiving lower reimbursements per dollar spent for “expense-based” state aid categories
  - Examples; transportation, BOCES, special education, and others
  - Increased property values, average household incomes, and enrollment are key factors that lower these reimbursement rates
- Cost of inflation post-COVID has stayed high and cost of goods have spiked



## Budgetary Drivers/Savings (as of 2/10/26)

- Contractual salary increases (Teachers', CSEA & Cafeteria, Administration, Confidential and Managerial employees)
- Inflation – Utilities (20%-30% or \$100K), cost of goods
- Transportation expenses (10%-15% or \$125K projected) – covers driver salaries, routing software, etc.
- Health insurance – 20% or \$730K projected
- TRS rate decrease – down 1.35% to 8.24% employer contribution rate (about \$170K in savings)
- Retirements left unfilled (3.0 FTE)
- Decrease students in BOCES programs (compass, special education)



## Budget Figures (as of 2/10/2026)

<u>Year over Year</u> <u>Changes</u>	<u>2025-2026</u> <u>Budget</u>	<u>Budget Projection</u> <u>2026-2027</u>
Overall Expenses	\$43,231,164	\$43,960,725
Percent Increase	5.52%	1.69%
Tax Levy	\$29,413,411	\$29,960,500
State Aid	\$9,521,875	\$9,628,895
All Other Revenues	\$1,545,878	\$1,643,627
Fund Balance and Reserves	\$2,750,000	\$2,500,000
Budget Gap	\$0	-\$227,703



## Changes from 2/10/26 – 3/10/26

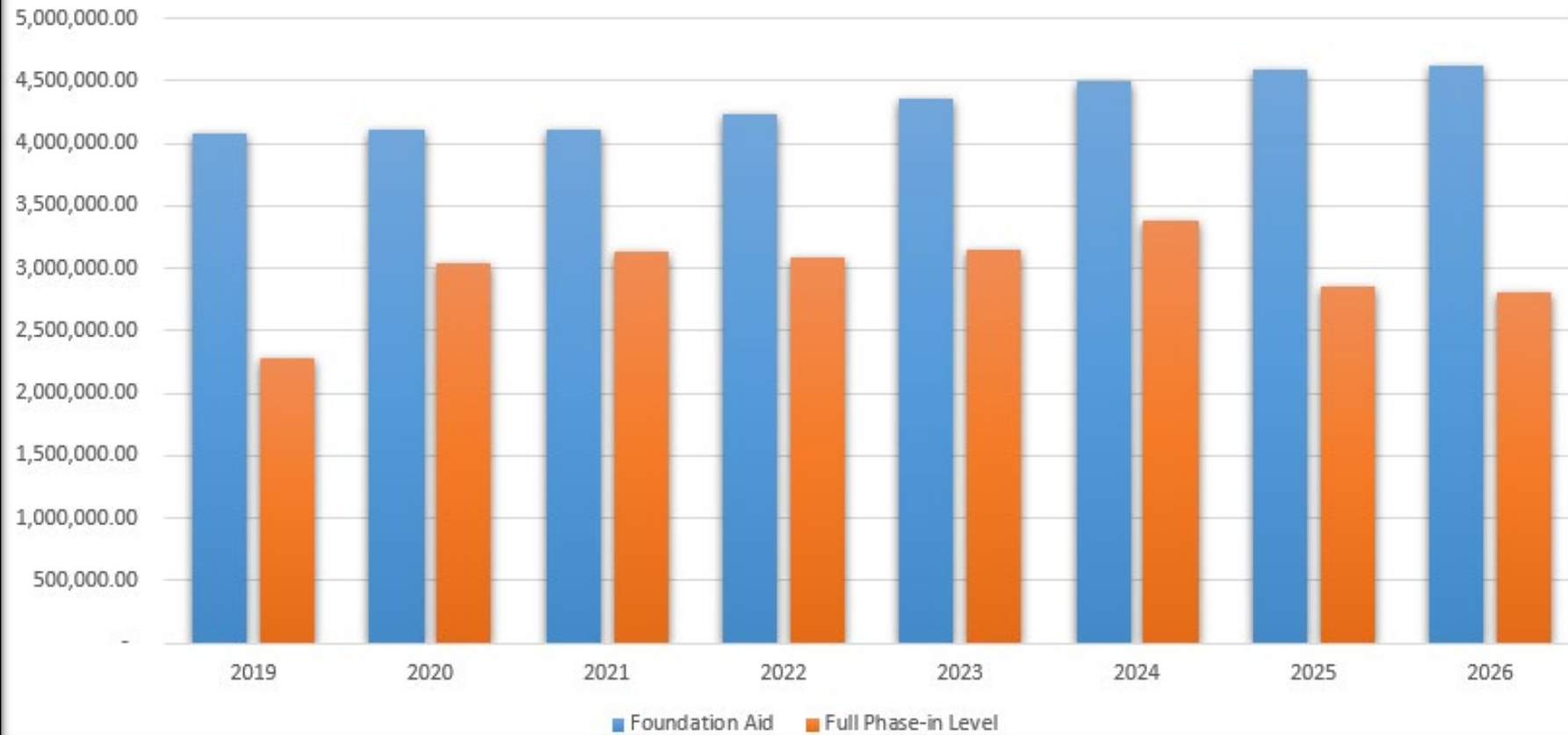
- Increase in contracts transportation expenses (10% or \$119K projected) – covers driver salaries, routing software, etc.
- Health insurance – 35% or \$1,278,000 increase year over year (up from 20% projected on 2/10/26, **\$540K in added expense**)
- Projected BOCES services costs released (Increased in costs for special education programs, overhead costs, related services (OT/PT/Speech))
- Budget gap **increased to \$800K+**



## Additional cost savings

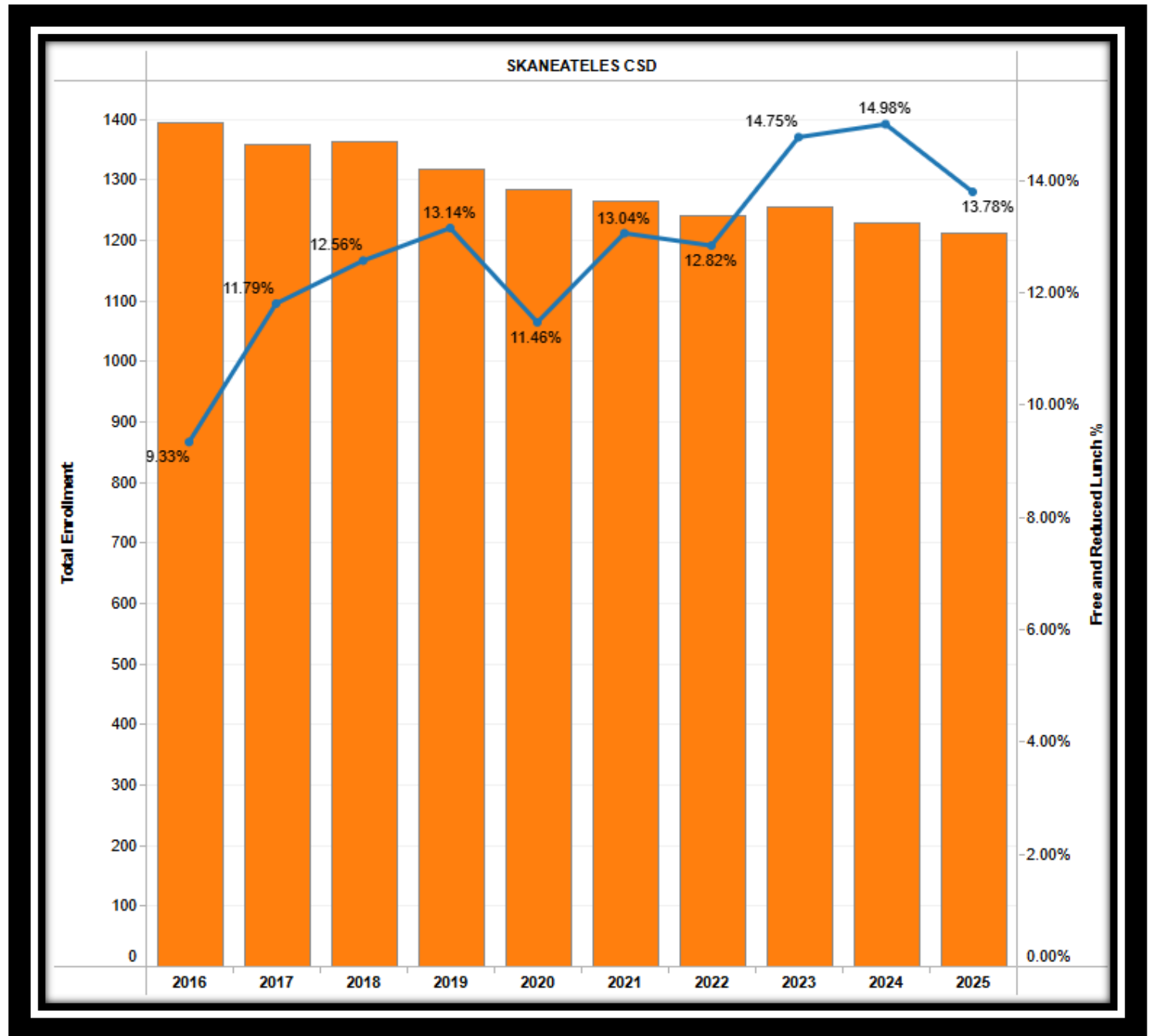
- Reductions in FTE's (went from 3 to 8) through attrition/resignations (1 administrator, 3 classroom teachers, 3 support staff, 1 psychologist)
- Additional cuts to technology budget (software, prebuying hardware, trimming unused licenses)
- Trimmed or kept flat miscellaneous materials and supplies budgets
- Reduction in professional development
- Brought budget gap down to \$230K today from \$419K as of 3/10/2026

Foundation Aid History vs. Held Harmless Amount

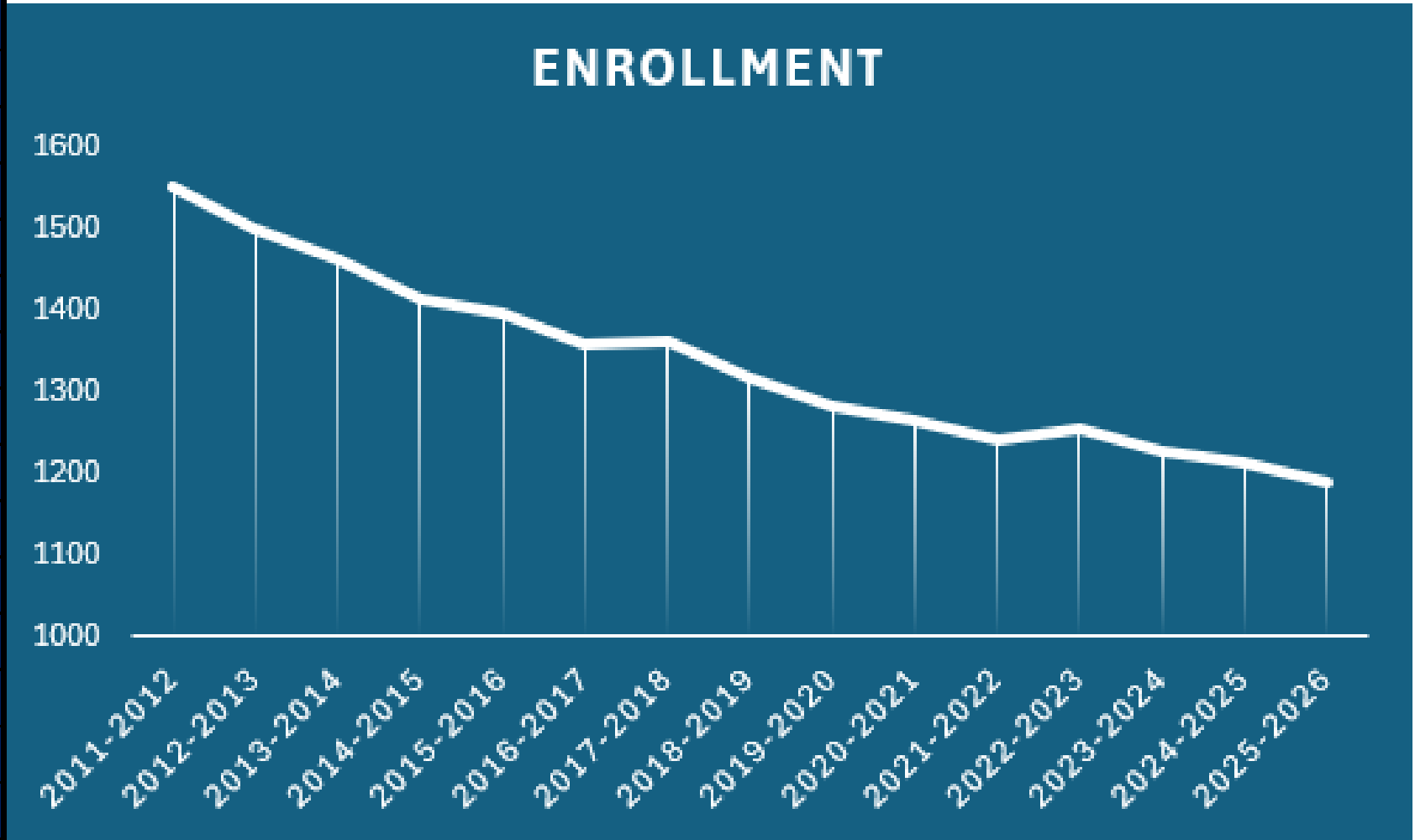


# Foundation Aid History vs. Held Harmless Amount

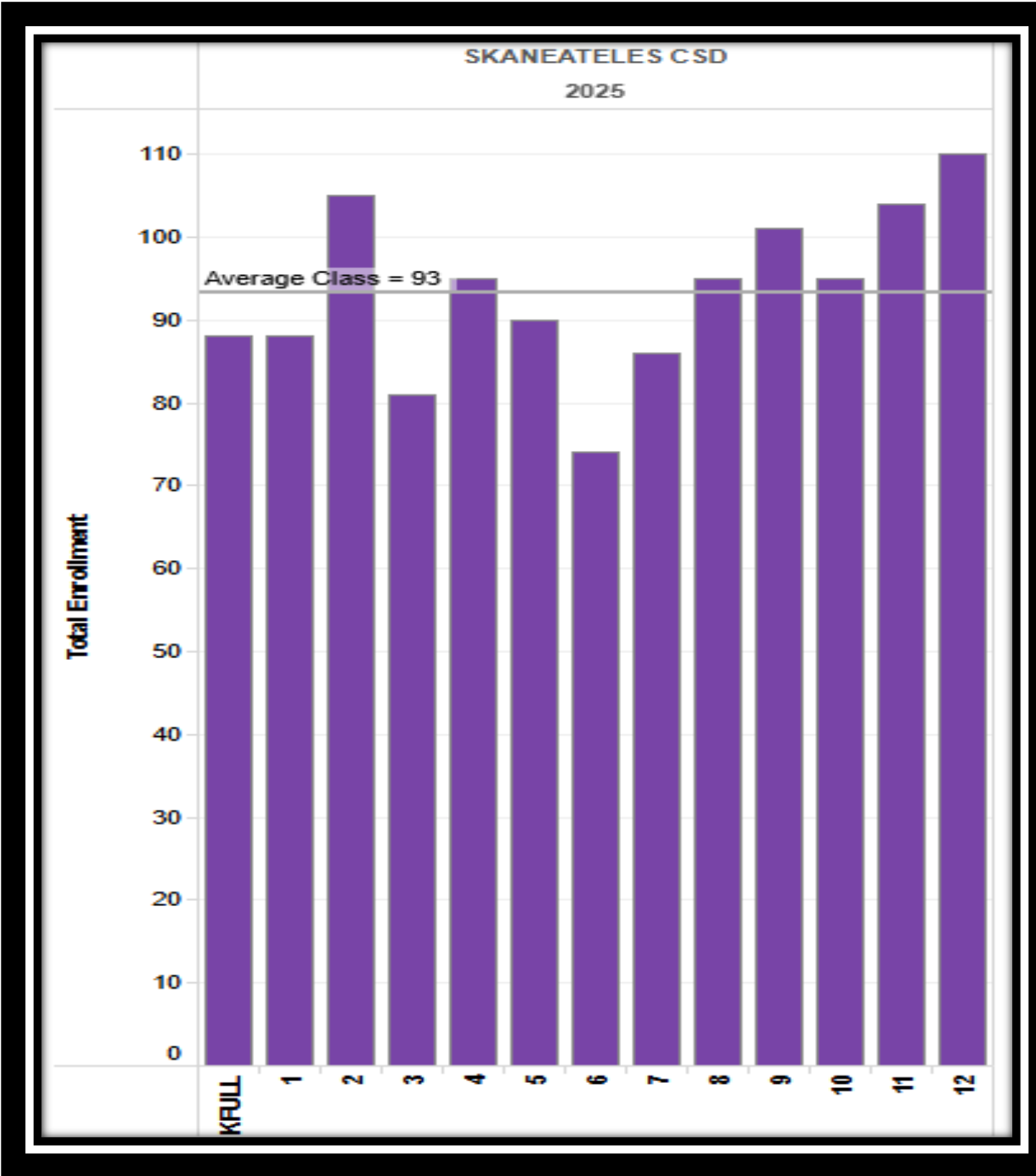
# 10 Year Enrollment and Free/Reduced Trend

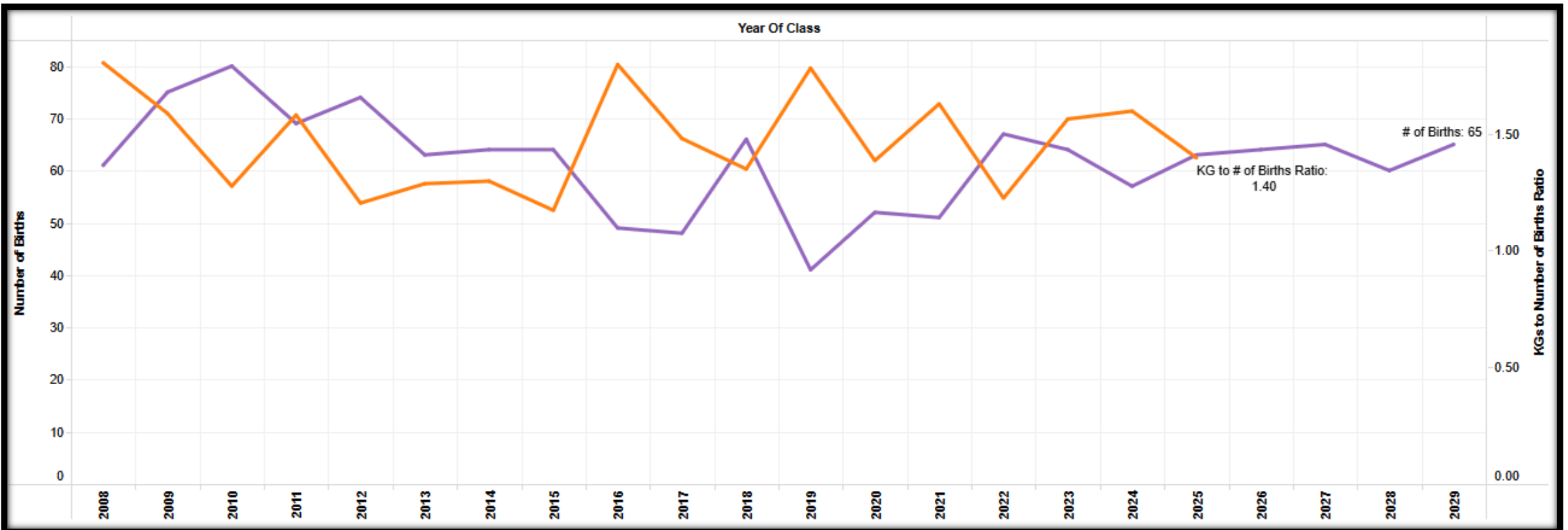


	Enrollment
2011-2012	1550
2012-2013	1500
2013-2014	1460
2014-2015	1414
2015-2016	1394
2016-2017	1357
2017-2018	1362
2018-2019	1317
2019-2020	1283
2020-2021	1265
2021-2022	1240
2022-2023	1254
2023-2024	1228
2024-2025	1212
2025-2026	1188



# Enrollment by Grade Level (Year 24-25)





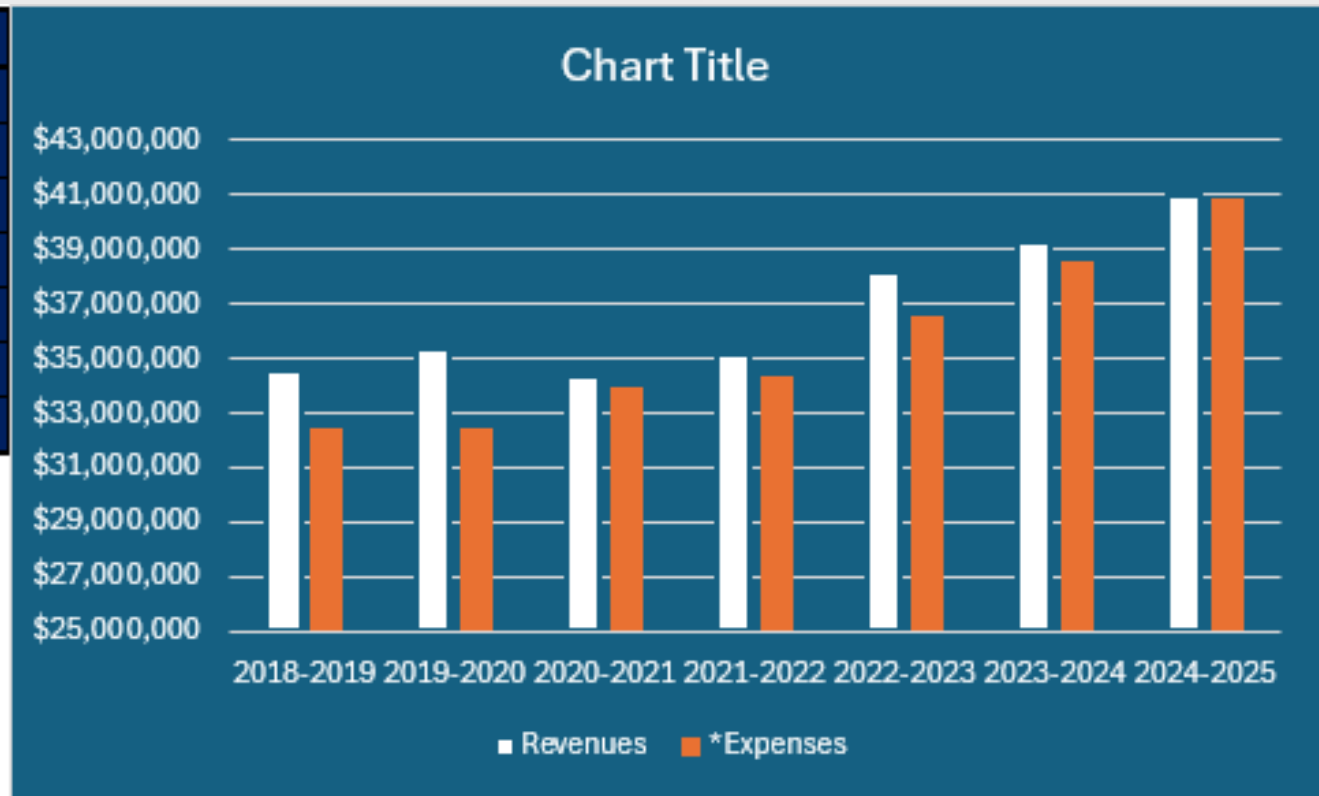
# Ratio of birth rates to enrolled KG's



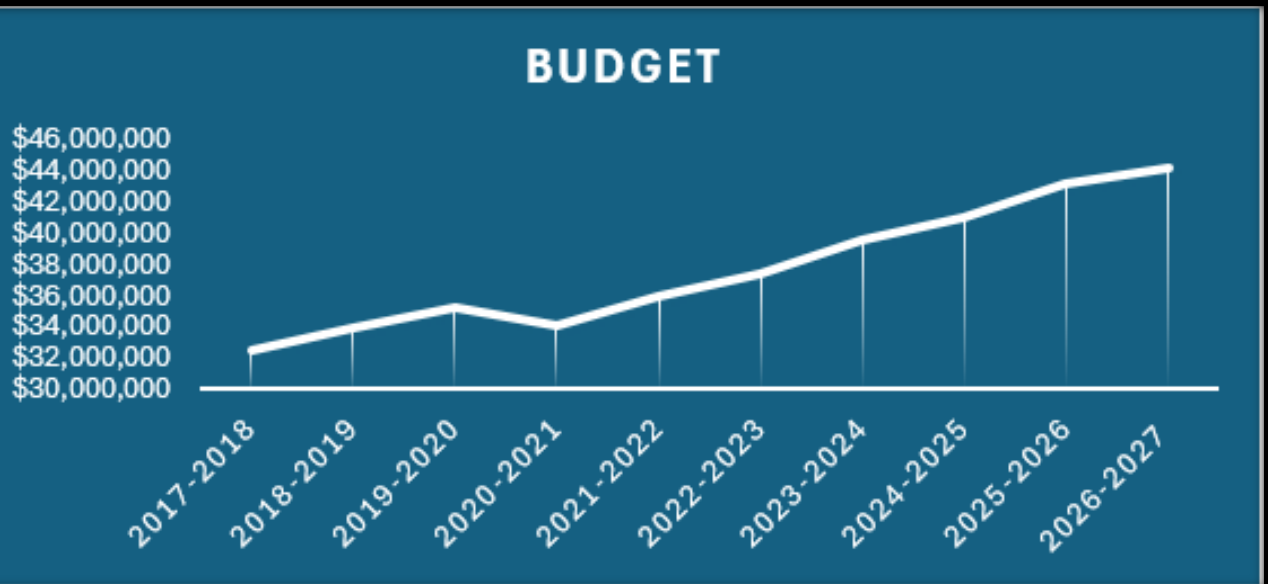
# Prior Year Expenses and Revenues

	<u>Revenues</u>	<u>*Expenses</u>
<u>2018-2019</u>	\$34,530,943	\$32,437,811
<u>2019-2020</u>	\$35,314,840	\$32,406,695
<u>2020-2021</u>	\$34,320,579	\$33,976,886
<u>2021-2022</u>	\$35,140,449	\$34,344,997
<u>2022-2023</u>	\$38,204,259	\$36,518,512
<u>2023-2024</u>	\$39,285,401	\$38,547,497
<u>2024-2025</u>	\$40,943,502	\$40,870,046

\*Include expenses and year end encumbrances



	<u>Budget</u>	<u>Percent Increase</u>
<u>2017-2018</u>	\$32,546,761	2.00%
<u>2018-2019</u>	\$34,009,732	4.49%
<u>2019-2020</u>	\$35,288,466	3.76%
<u>2020-2021</u>	\$34,037,540	-3.54%
<u>2021-2022</u>	\$35,918,226	5.53%
<u>2022-2023</u>	\$37,407,110	4.15%
<u>2023-2024</u>	\$39,546,615	5.72%
<u>2024-2025</u>	\$40,970,455	3.60%
<u>2025-2026</u>	\$43,231,164	5.52%
<u>2026-2027</u>	\$44,161,935	2.15%



# General Fund Budget for Past 10 Years

	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>
<b>Employees</b>	17,396,876	18,056,247	19,013,693	20,162,276	19,990,932
<b>Benefits</b>	6,548,987	6,736,853	6,861,362	7,227,179	8,623,499
<b>Debt Service</b>	5,281,484	5,160,770	5,988,815	6,463,792	5,998,293
<b>BOCES</b>	3,690,209	3,969,465	4,190,682	4,242,342	4,353,975
<b>Contractual</b>	2,754,910	3,395,974	3,152,039	3,254,035	3,419,286
<b>Materials &amp; Supplies</b>	1,143,094	1,272,669	1,244,864	1,245,408	1,255,950
<b>Equipment</b>	324,550	722,637	287,000	290,645	292,000
<b>Other</b>	267,000	232,000	232,000	228,000	228,000
	<b>37,407,110</b>	<b>39,546,615</b>	<b>40,970,455</b>	<b>43,113,676</b>	<b>44,161,935</b>

## Expense Trend by Category

# 3 Part Budget - Program

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Regular School	11,680,308	11,421,148	(259,160)	-2.22%
Prog. for Students w/ Disabilities	3,773,794	3,822,233	48,438	1.28%
Occupational Edu (BOCES CTE)	514,787	569,154	54,367	10.56%
Teaching Special School	18,328	18,695	367	2.00%
School Library/AV	534,247	524,429	(9,818)	-1.84%
BOCES Legal/ Other Legal Services	60,585	50,963	(9,622)	-15.88%
Technology	1,484,296	1,530,605	46,309	3.12%
Attendance/Guidance	537,386	574,891	37,505	6.98%
Health Services	287,117	303,087	15,971	5.56%
Psych/Social Work Services	592,643	494,222	(98,421)	-16.61%
Pupil Personnel/Co-Curricular	124,347	127,595	3,249	2.61%
Athletics	1,016,451	1,057,511	41,060	4.04%
Transportation	1,690,825	1,837,128	146,302	8.65%
Other Transfers	128,000	128,000	-	0.00%
Employee Benefits	5,926,286	7,071,269	1,144,982	19.32%
<b>Totals</b>	<b>28,369,400</b>	<b>29,530,929</b>	<b>1,161,529</b>	<b>4.09%</b>

# 3 Part Budget - Capital

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operation of Plant	2,354,637	2,459,325	104,687	4.45%
Maintenance of Plant	725,340	737,453	12,114	1.67%
Security of Plant	175,000	200,000	25,000	14.29%
Other Insurance & Dues	186,529	205,069	18,540	9.94%
*Debt Service	6,463,792	5,998,293	(465,499)	-7.20%
Transfer to Capital	100,000	100,000	-	0.00%
Employee Benefits	505,902	603,645	97,742	19.32%
<b>Totals</b>	<b>10,511,201</b>	<b>10,303,785</b>	<b>(207,416)</b>	<b>-1.97%</b>

# 3 Part Budget - Administrative

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Board of Education	34,264	36,493	2,229	6.51%
District Office	859,461	864,039	4,578	0.53%
Personnel	47,919	34,089	(13,830)	-28.86%
Public Info. Services	100,272	103,530	3,258	3.25%
Central Printing & Mailing	116,000	113,000	(3,000)	-2.59%
Central Data Processing	372,422	378,113	5,691	1.53%
BOCES Capital & Admin	404,662	439,213	34,551	8.54%
Coordination/Summer PD	374,705	383,158	8,454	2.26%
Supervision	1,031,844	926,136	(105,708)	-10.24%
Research, Evaluation & Planning	178,345	67,191	(111,154)	-62.33%
Inservice Training & Instruction	35,680	33,673	(2,007)	-5.62%
Employee Benefits	794,990	948,585	153,595	19.32%
<b>Totals</b>	<b>4,350,563</b>	<b>4,327,220</b>	<b>(23,343)</b>	<b>-0.54%</b>

# 3 Part Budget Summary

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Dollar Change</i>
Program	28,369,400	29,530,929	1,161,530
Capital	10,511,201	10,303,785	(207,416)
Administrative	4,350,563	4,327,219	(23,343)
<b>Totals</b>	<b>43,231,164</b>	<b>44,161,935</b>	<b>930,771</b>

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Percent Change</i>
Program	65.62%	66.87%	1.25%
Capital	24.31%	23.33%	-0.98%
Administrative	10.06%	9.80%	-0.26%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>(0.00)</b>



# NYS Provided Tax Cap Calculation

- Tax Cap Reserve

## Tax Cap Formula for Future Years

### Base Formula

$$\left[ \left( \text{Prior school year tax levy} \times \text{Tax base growth factor} \right) + \text{PILOTs receivable in the prior school year} - \text{Capital Expenditures and Capital Local Expenditures (see above)} - \text{Tort action exclusion taken in the prior school year} \right] \times \text{Allowable levy growth factor} - \text{PILOTs receivable in the coming school year} + \text{Carry-over from prior school year} = \text{Tax Levy Limit}$$

### + Exclusions

$$\text{Tax Levy Limit} + \text{Tax levy necessary for expenditures from court orders/judgments arising out of tort actions for any amount in excess of 5% of the total taxes levied in the prior school year} + \text{Capital tax levy for coming school year (see "Capital Expenditures and Capital Local Expenditures" above)} + \text{Levy necessary to pay for additional pension cost due to increases in the normal (TRS) or system average actuarial (ERS) contribution rate of pension funds over 2 percentage points} = \text{Tax Levy Limit With Permissible Exclusions to the School Tax Levy Limit (if Applicable)*}$$



# Tax Cap Calculation

Allowable 2026-2027 Tax Cap Limit	29,959,413
2025-2026 Tax Levy	<u>29,413,411</u>
Increase from Prior Year	546,002
2026-2027 Tax Cap as %	1.86%

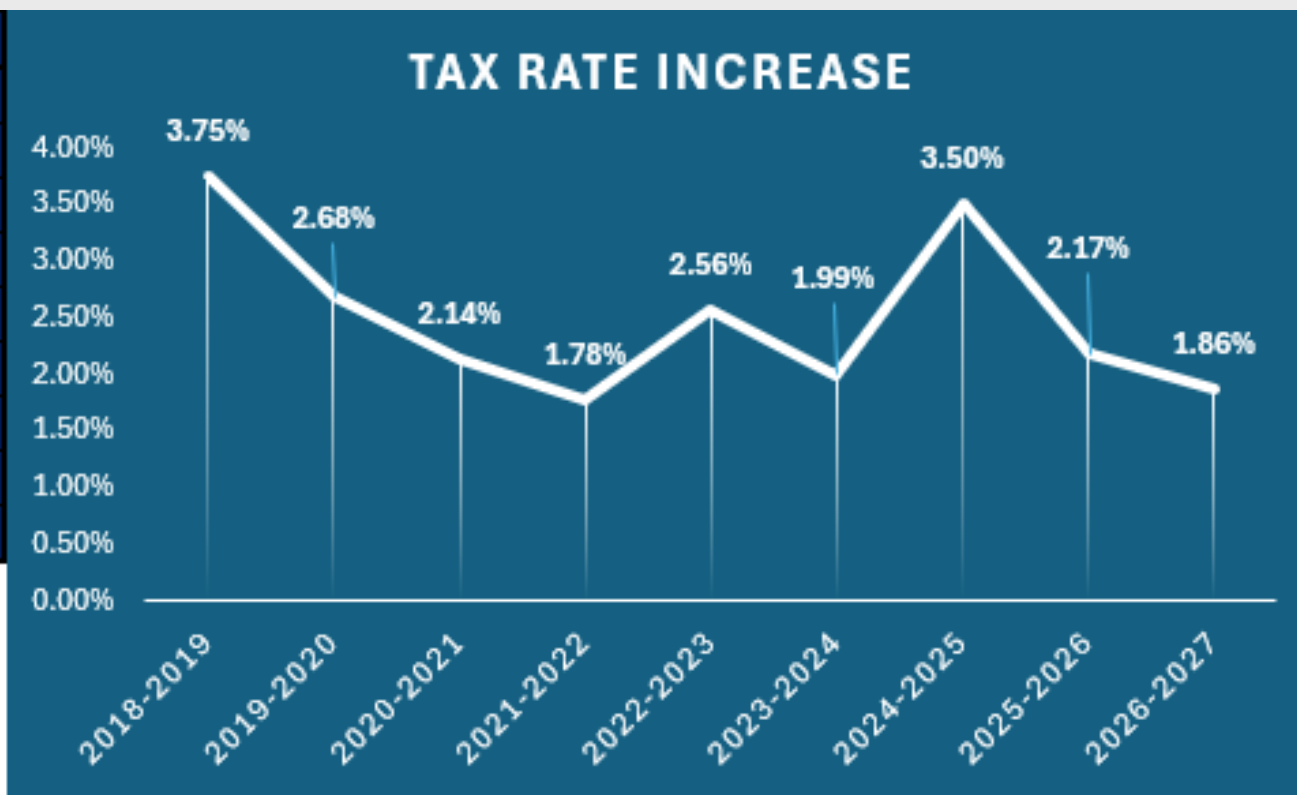
Items that influence the tax cap

- PILOTS (no change year over year)
- Tax Base Growth Factor (1.0033) and Allowable Growth Factor (1.02) – Both out of the District's control
- Capital Exemptions (total debt for projects and buses minus aid back to the District)



# Tax Cap Trend

	Tax Rate Increase
2018-2019	3.75%
2019-2020	2.68%
2020-2021	2.14%
2021-2022	1.78%
2022-2023	2.56%
2023-2024	1.99%
2024-2025	3.50%
2025-2026	2.17%
2026-2027	1.86%



# Revenues – 1.86% Tax Levy Increase

Revenue Category	2025-2026 Budget	2026-2027 Budget	Dollar Change	Percent Change
Property Taxes	29,413,411	29,959,413	546,002	1.86%
State Aid	9,521,875	9,728,895	207,020	2.17%
Other Tax Revenue	246,946	246,946	-	0.00%
Charges for Services	660,000	855,000	195,000	29.55%
Equipment Sales	144,000	100,000	(44,000)	-30.56%
Refund of Prior Year Expenses	450,000	390,000	(60,000)	-13.33%
Gifts/Donations and Other	10,000	10,000	-	0.00%
Interfund Transfers	4,932	11,681	6,749	136.84%
Medicaid Reimbursement	30,000	30,000	-	0.00%
<b>Total Revenue</b>	<b>40,481,164</b>	<b>41,331,935</b>	<b>850,771</b>	<b>2.10%</b>
Use of EBALR Reserve	55,000	75,000	20,000	36.36%
Use of ERS Reserve	100,000	100,000	-	0.00%
User of Unemployment Reserve	170,000	-	(170,000)	N/A
Appropriated Fund Balance	2,425,000	2,655,000	230,000	9.48%
<b>Total Budget</b>	<b>43,231,164</b>	<b>44,161,935</b>	<b>930,771</b>	<b>2.15%</b>



# Protecting the future

- Foster our mission and vision in everything we do – Relationships, connections and learning
- Insulate programs and student opportunities
- Maintain and enhance the student experience
- Protect jobs while rightsizing staffing levels to be in line with enrollment trends
- Use retirement's/forecasting to identify savings opportunities
- Use fund balance to manage difficult budget cycles when necessary

