



SKANEATELES Central School District

2026-2027

Budget Hearing Presentation

May 5, 2026



Agenda

- Propositions on this year's ballot
- BOE Election Information
- Mission, Vision and Priorities
- Facing a challenging landscape
- Budget expense drivers and cost savings
- Trends (enrollment, staffing, prior year comparisons)
- Expenses
- Revenues
- Protecting the future



Proposition I

Shall the Board of Education of the Skaneateles Central School District, Counties of Onondaga and Cayuga, New York, be authorized to expend the sum of \$44,161,935 for the 2026-2027 school year and levy the necessary taxes when due?



Proposition II

Shall the Board of Education of the Skaneateles Central School District be authorized to purchase and finance two (2) 71-passenger student school buses and three (3) 10-passenger student transport vans with wheelchair access, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$636,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, be raised by the levy of a tax upon the taxable property of said School District and collected in annual installments as provided by Section 416 of the Education Law; and, in anticipation of such tax, obligations of said School District, in the principal amount not to exceed \$636,000, be issued?



Proposition III

Skaneateles Library Proposition: Shall the sum to be raised by annual levy of a tax upon the taxable real property within the Skaneateles Central School District for the purpose of funding the Skaneateles Library Association be \$991,294?

Note: Skaneateles Library proposition is completely separate from the District's budget and is not financially or operationally tied together.



Board Election Information

- Two – 3 year terms up for election (Dan Evans and Jenn Young)

Timeline for Board of Education Candidates

- Connor O'Toole
- Jenn Young
- Laura Kowal
- Hilary Reeves

Note: Vote for up to two individuals



Budget Meetings

- May 12, 2026 @ 9:00am – District Office
- May 14, 2026 @ 9:00am – District Office

- Any day or time by appointment



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

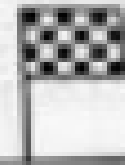
Excellence in Human Capital: We will recruit, retain, and develop passionate leaders in education.

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

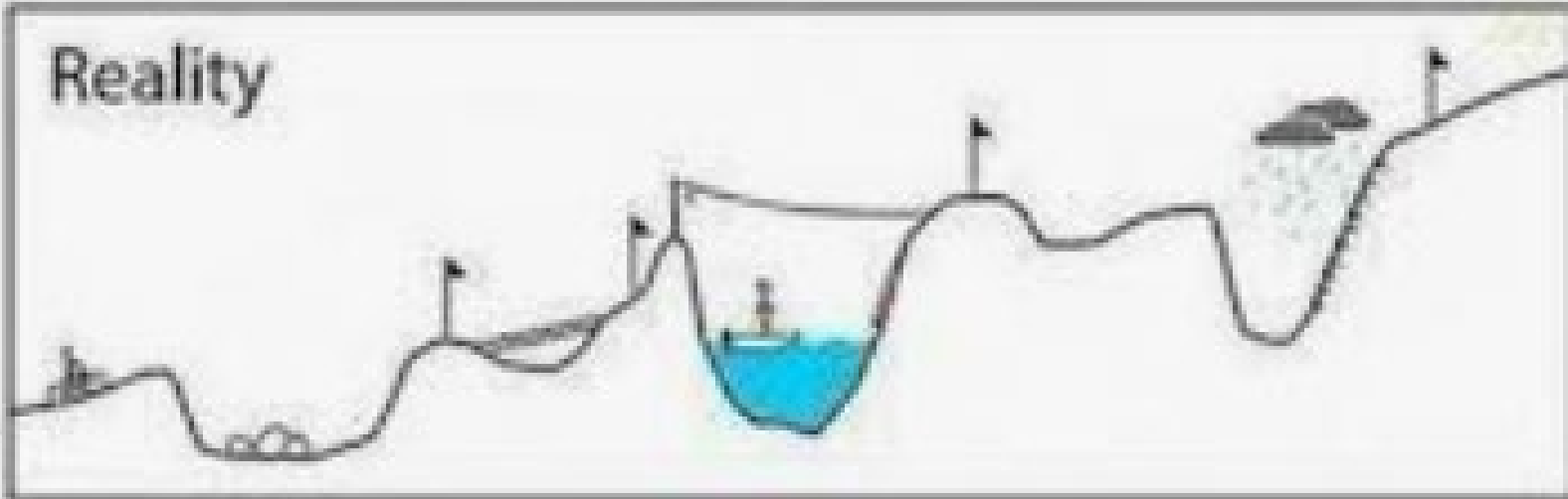
Environment: We will create a safe and welcoming environment for all children to thrive emotionally and educationally with a sense of belonging to the Laker Community.



Your plan



Reality





The Challenging Landscape of Predictability

- **As of 5/5/26, STILL** no State budget has been approved by the Governor. Future Foundation Aid remains uncertain (accounts for about 10% of our yearly revenue)
 - Governor has proposed significant foundation aid decreases previously
- 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 our reimbursement rates
- Cost of inflation post-COVID has stayed high and cost of goods/services have spiked



Budget Expense Drivers

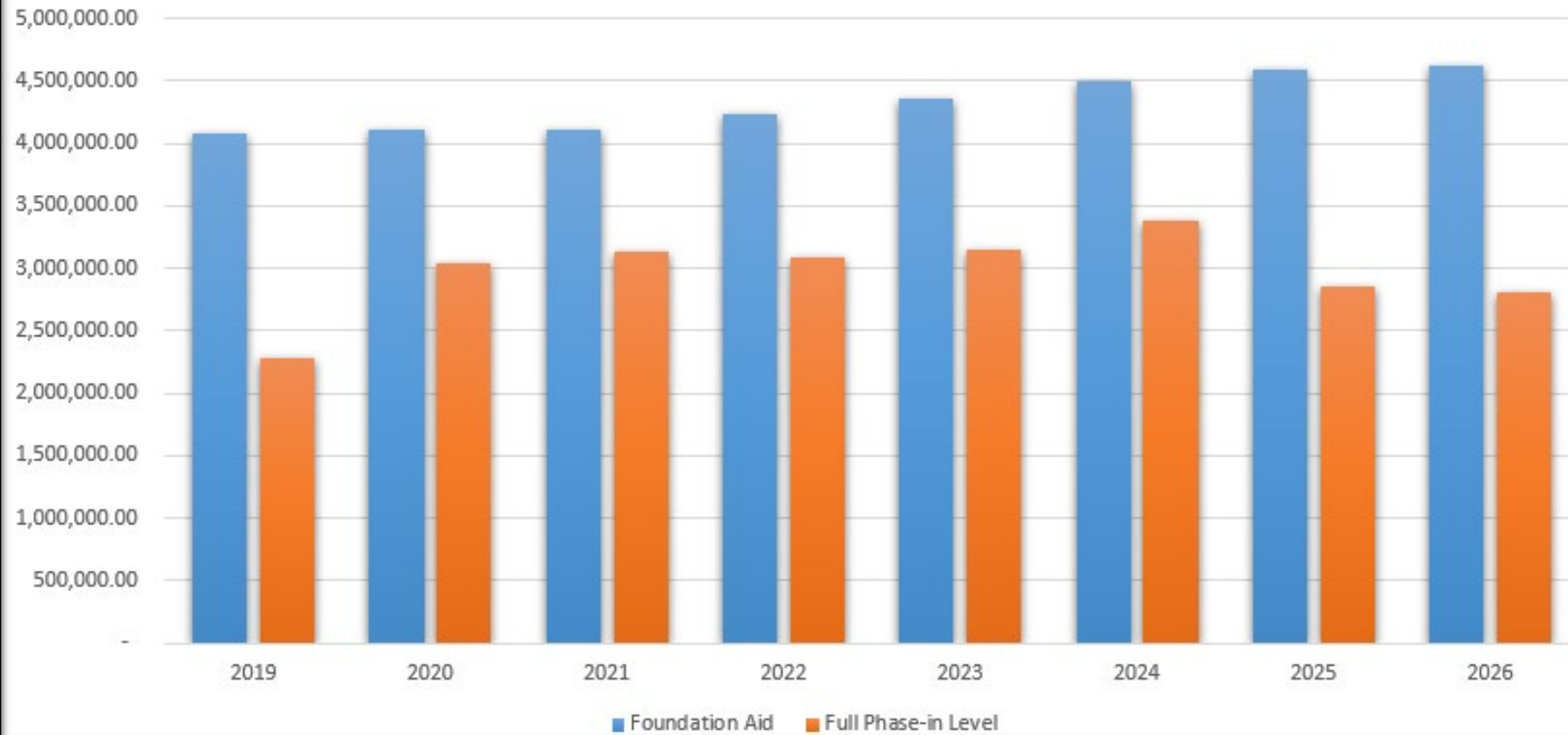
- Increase in contracts transportation expenses (10% or \$119K) – covers driver salaries, routing software, gas price increases, etc.
- Health insurance – 35% or \$1,278,000 increase year over year
- Projected BOCES services costs released (Increased in costs for special education programs, overhead costs, related services (OT/PT/Speech))
- Continues inflation for everyday items and contractual services
- Insurance increases across the board (coupled with increased deductibles)
- Increased student support services and mental health initiatives



Additional cost savings

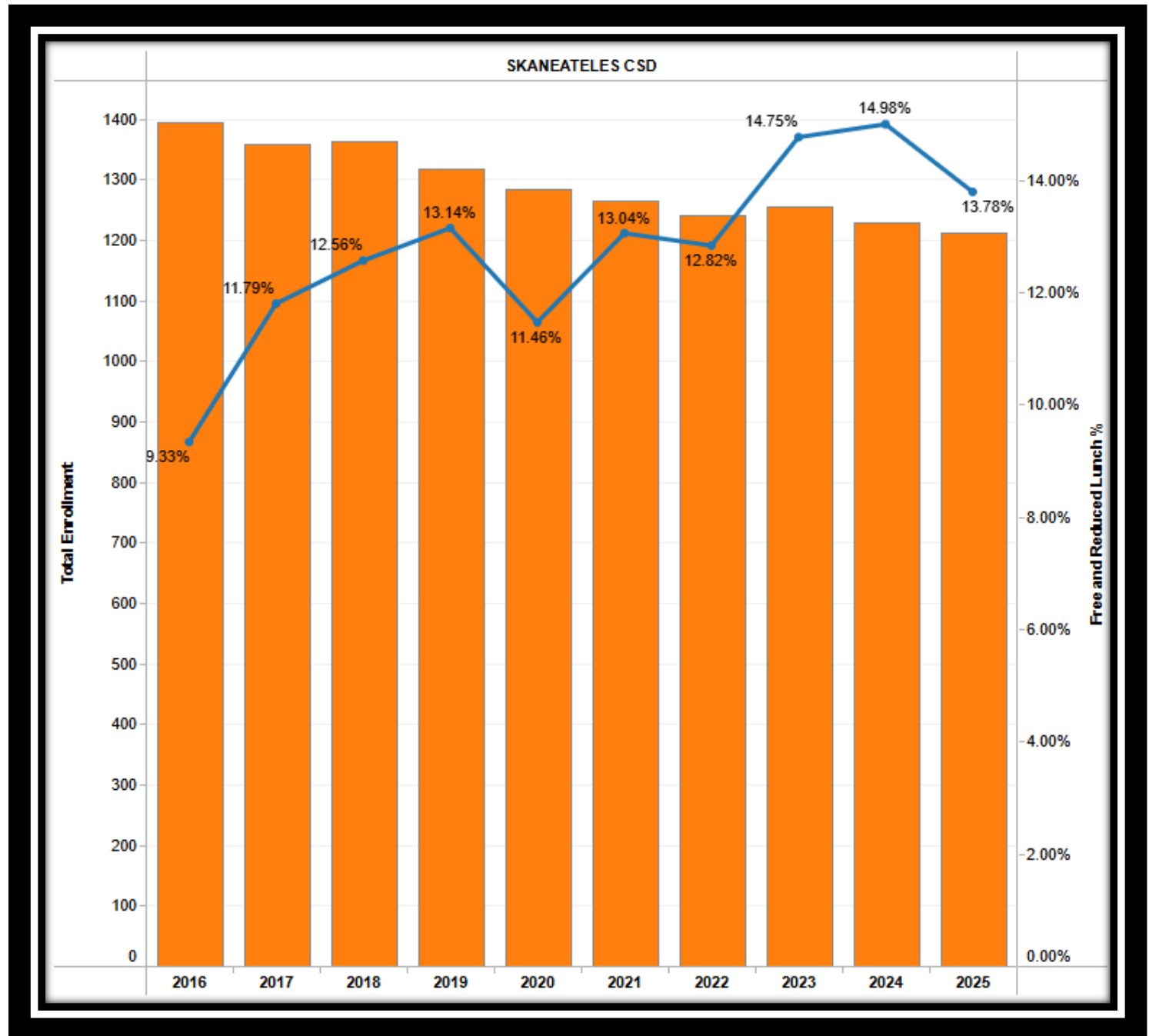
- Reductions in 8 FTE's through attrition/resignations (1 administrator, 3 classroom teachers, 3 support staff, 1 psychologist)
- Additional cuts to technology budget (software, prebuying hardware, trimming unused licenses)
- Trimmed or kept flat miscellaneous materials and supplies budgets
- Reprioritizing professional development not directly tied to new initiatives or new programmatic standards
- ENL population decreasing significantly
- Building condition survey done in 25-26 school year

Foundation Aid History vs. Held Harmless Amount

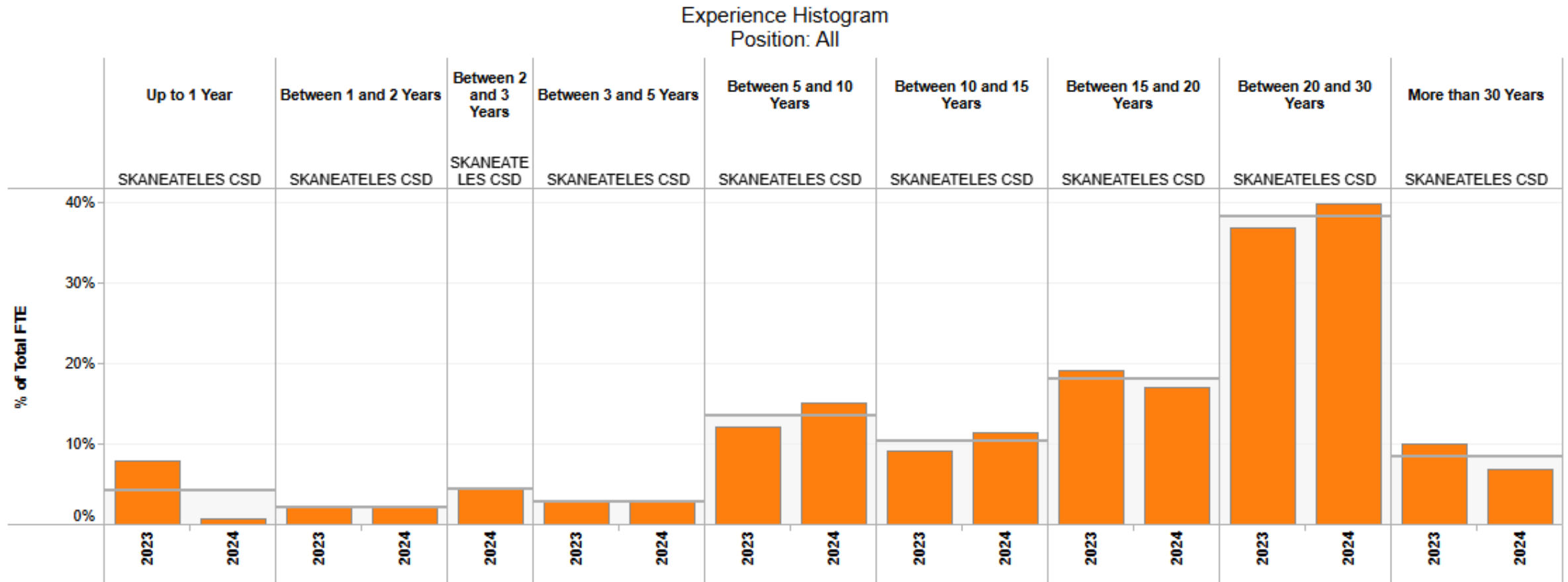


Foundation Aid History vs. Held Harmless Amount

10 Year Enrollment and Free/Reduced Trend

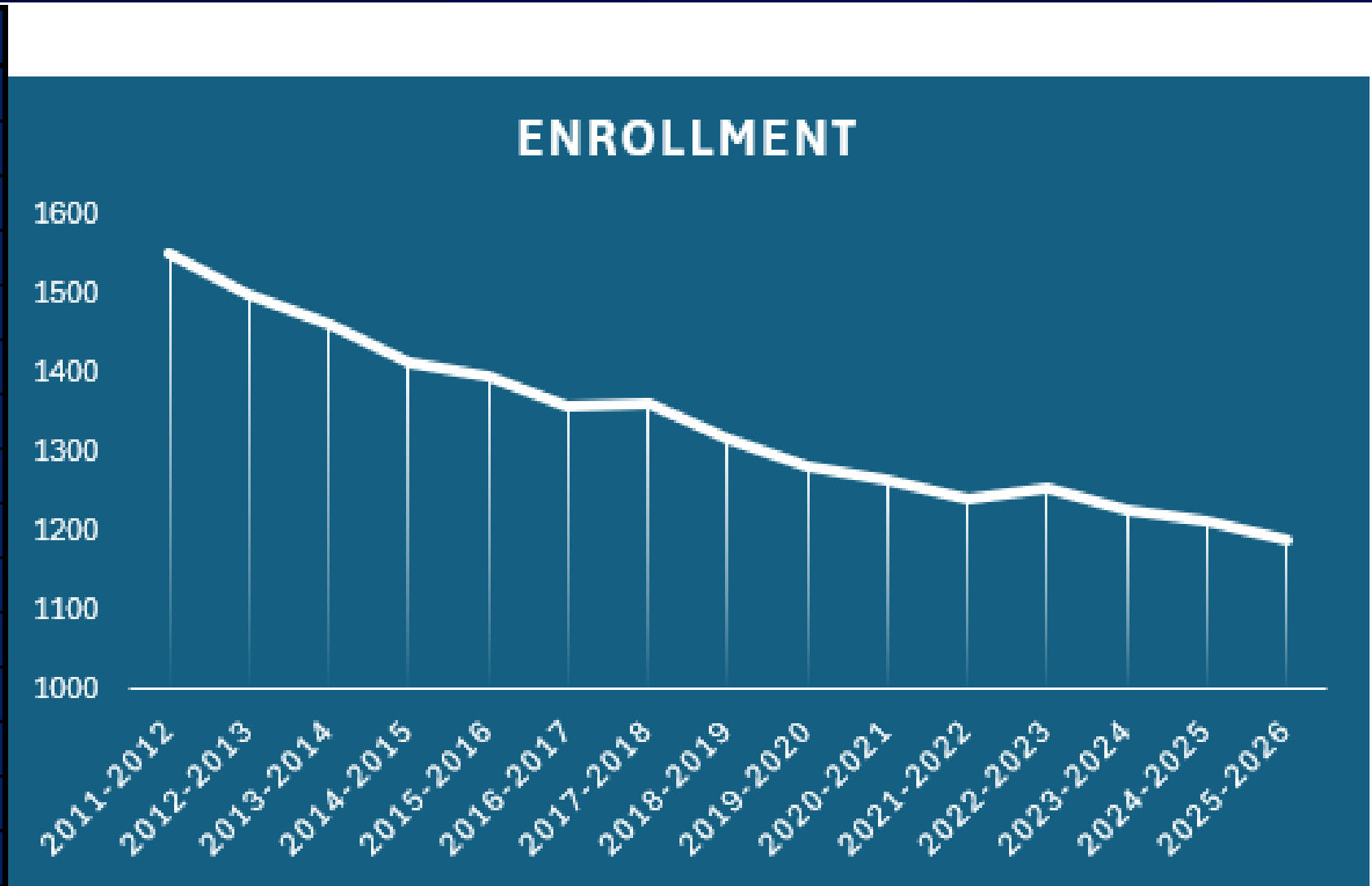


Staffing Years of Experience

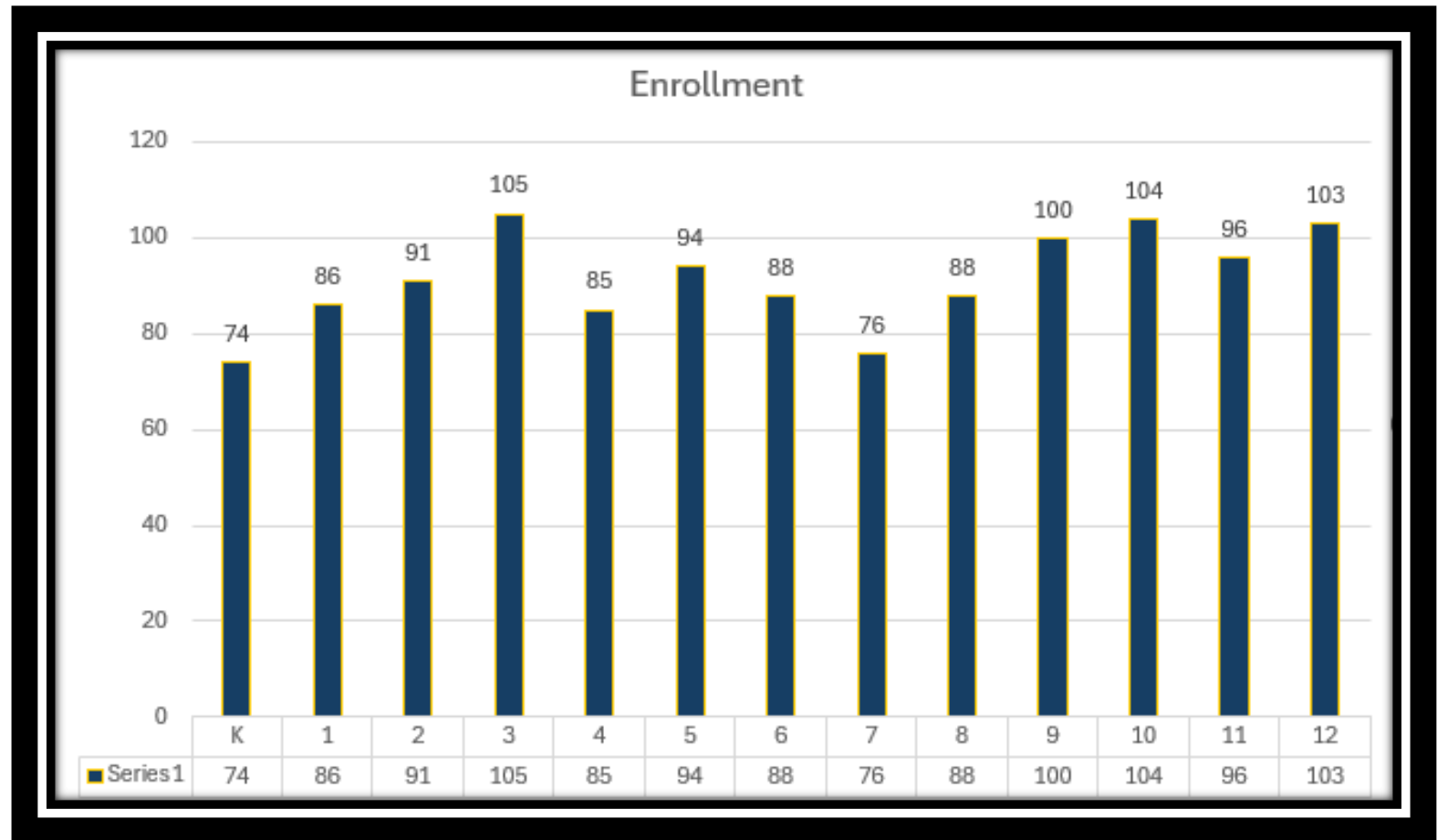


Enrollment Trends

	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 (Current School Year)

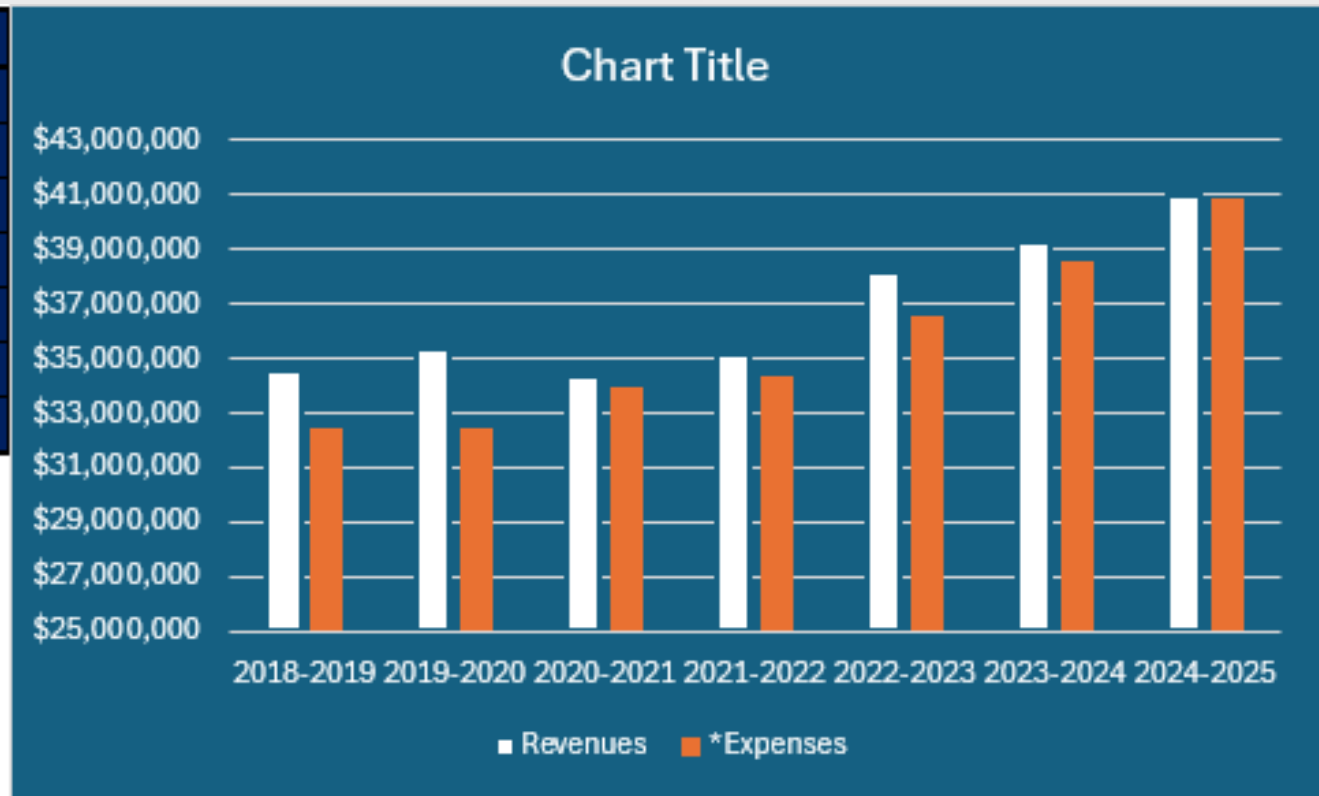




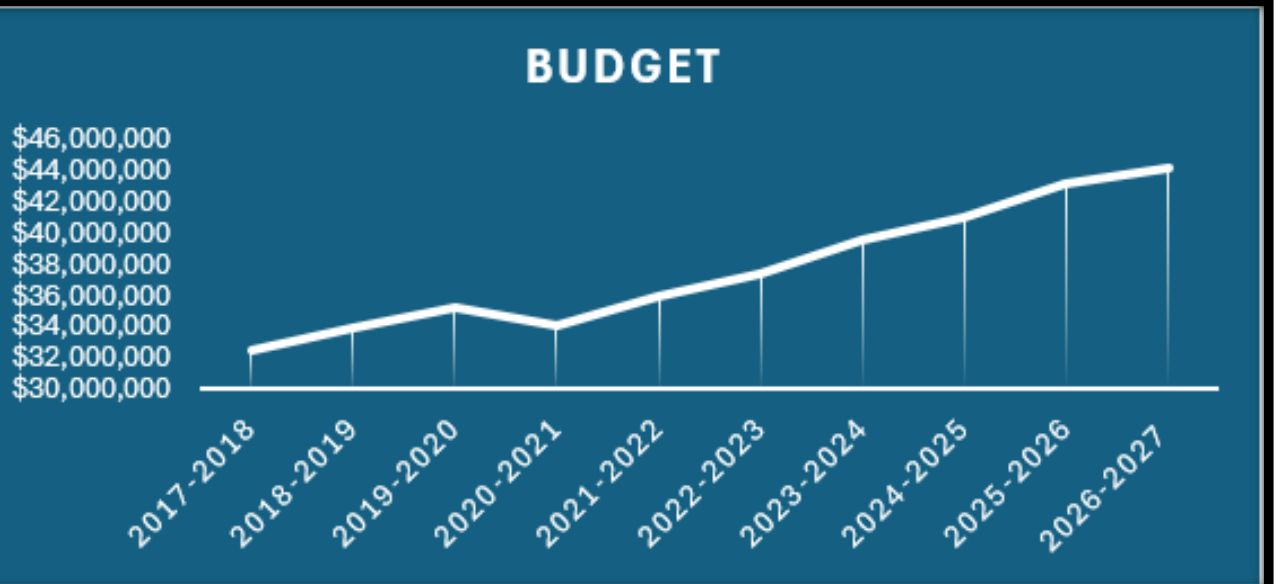
Prior Year Expenses and Revenues

	<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



	Budget	Percent Increase
<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

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

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%
Totals	28,369,400	29,530,929	1,161,529	4.09%

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%
Totals	10,511,201	10,303,785	(207,416)	-1.97%

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%
Totals	4,350,563	4,327,220	(23,343)	-0.54%

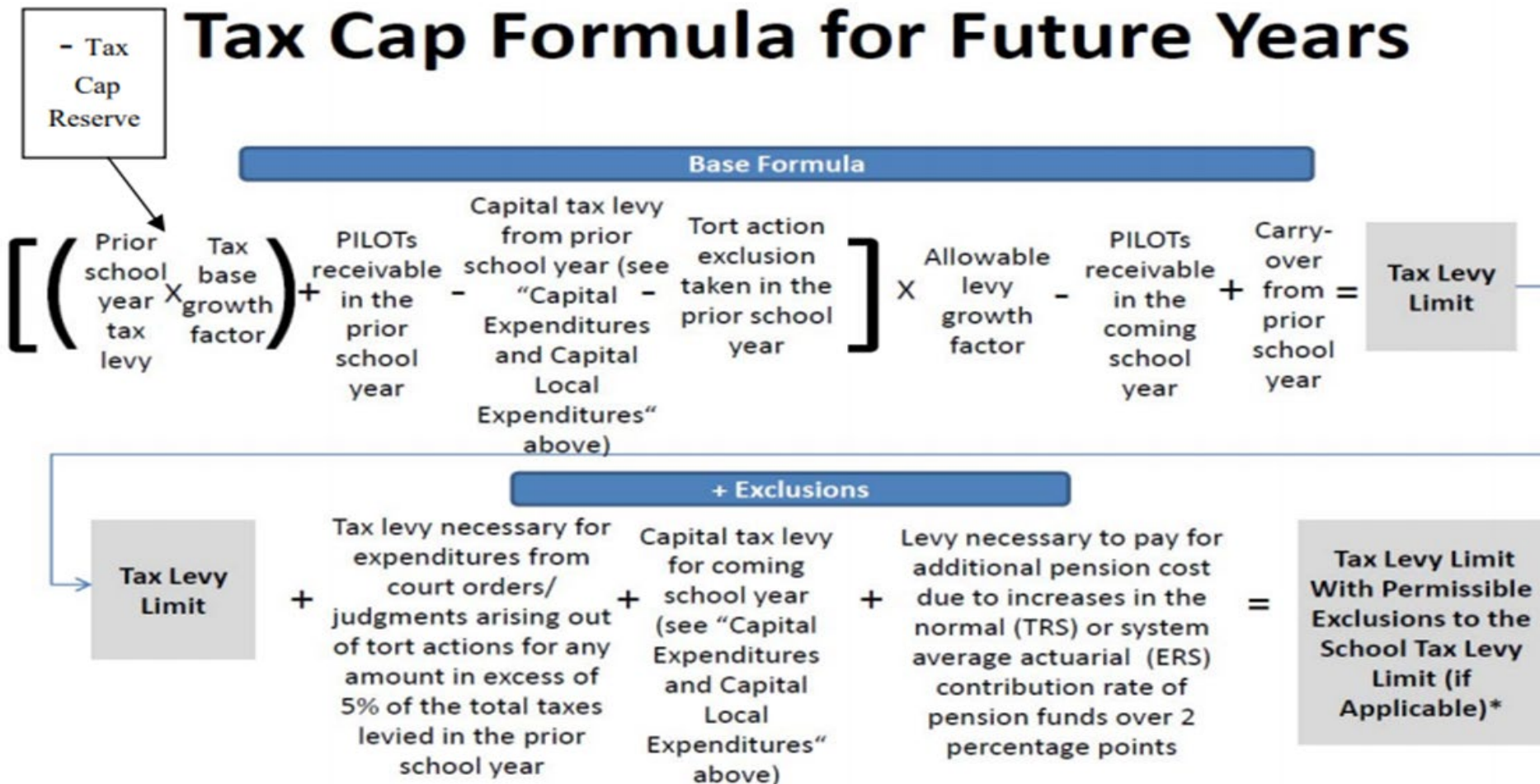
3 Part Budget Summary

<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)
Totals	43,231,164	44,161,935	930,771

<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%
Totals	100%	100%	(0.00)



NYS Provided Tax Cap Calculation





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%
Total Revenue	40,481,164	41,331,935	850,771	2.10%
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%
Total Budget	43,231,164	44,161,935	930,771	2.15%



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

