



**SKANEATELES** Central School District

**2026-2027**

**Budget Status Presentation**

**February 10, 2026**



# Agenda

- BOE Election Information
- Trends over the years
- Budget expense/revenue drivers and savings opportunities
- Expenses
- Revenues
- Year over year changes
- Other ways to close the budget gap



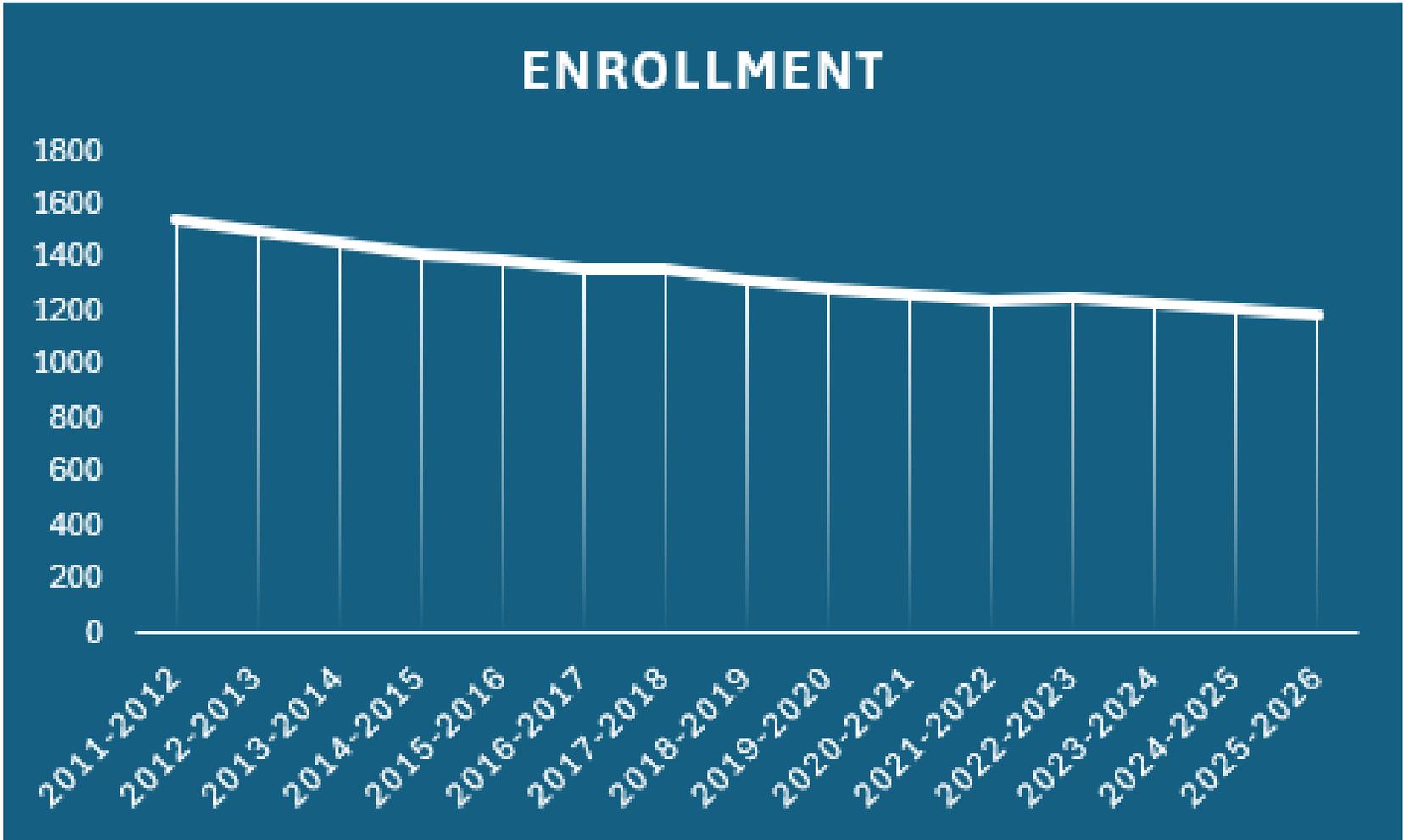
# Board Election Information

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

## Timeline for Board of Education Candidates

- Petition information due by 5:00pm April 21 – 30 days prior to vote day
- 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

	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

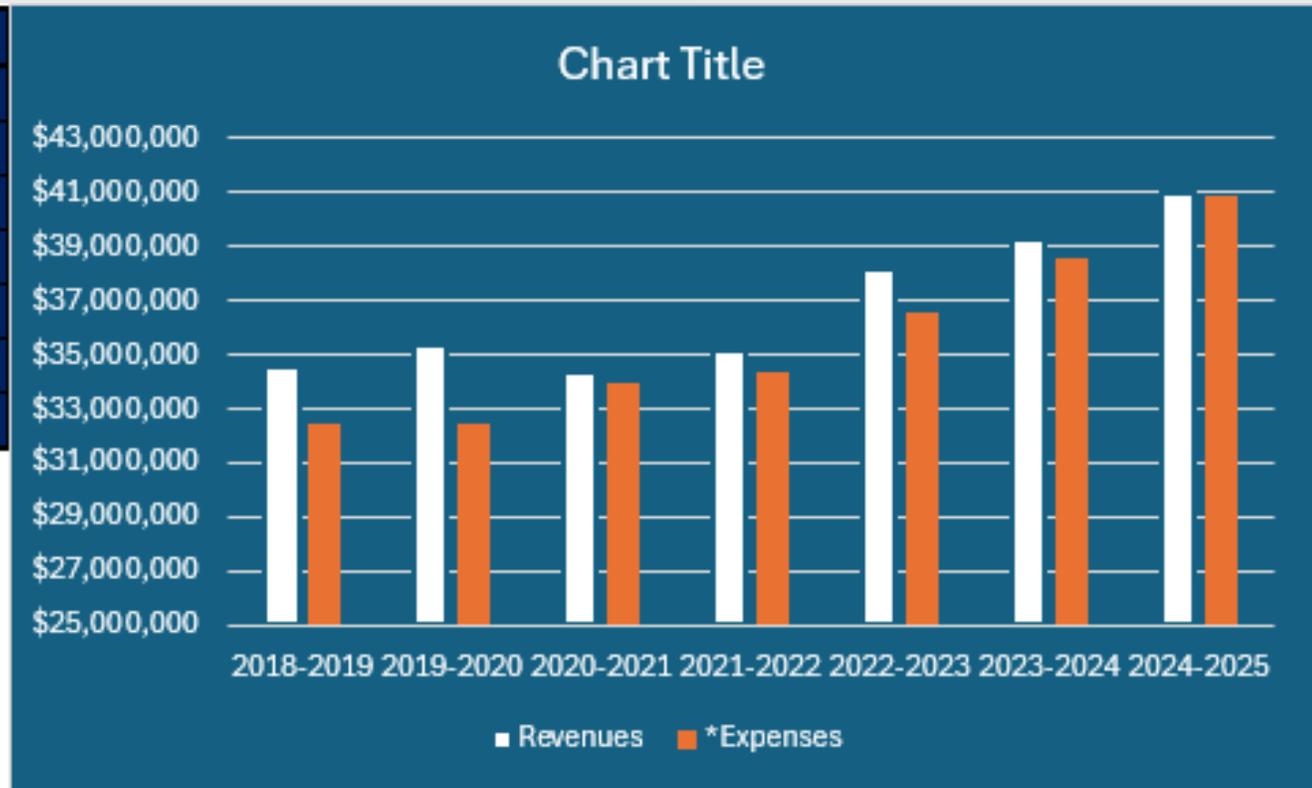




# Prior Year Expenses and Revenues

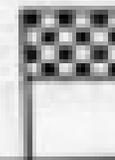
	<u>Revenues</u>	<u>*Expenses</u>
<u>2018-2019</u>	\$34,530,943	\$32,437,811
<u>2019-2020</u>	\$35,314,840	\$32,406,695
<u>2020-2021</u>	\$34,320,579	\$33,976,886
<u>2021-2022</u>	\$35,140,449	\$34,344,997
<u>2022-2023</u>	\$38,204,259	\$36,518,512
<u>2023-2024</u>	\$39,285,401	\$38,547,497
<u>2024-2025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

\*Include expenses and year end encumbrances

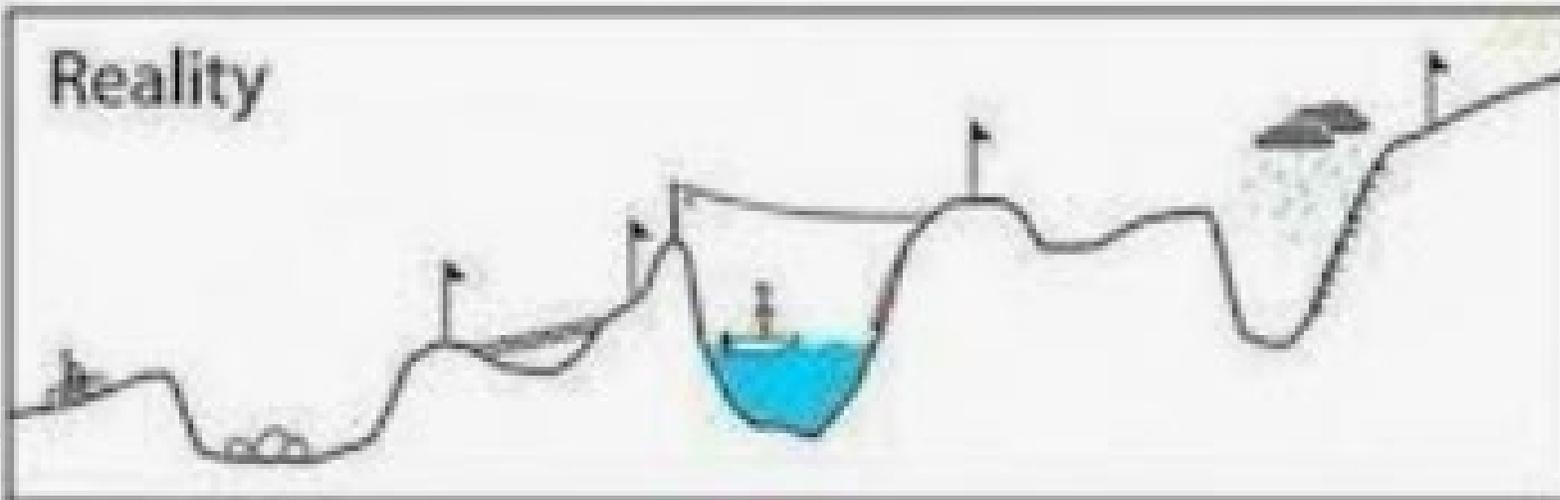




Your plan



Reality





# Budgetary Expenses Drivers/Savings

- 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)



# Revenue Increases/Decreases

- Foundation Aid increase of 1% (\$45K)
- Transportation Aid ratio decrease from 19.8% to 10.7% (loss of \$142K in revenue)
- Tax Cap limit of 1.86% (\$547K in added revenue)
- Continued strong returns on interest rates (increase budget by \$200K)
- Additional BOCES aidable services (college level courses and BOCES capital project work (one time revenue))



# 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	11,503,851	(176,457)	-1.51%
Prog. for Students w/ Disabilities	3,773,794	3,770,051	(3,744)	-0.10%
Occupational Edu (BOCES CTE)	514,787	539,274	24,487	4.76%
Teaching Special School	18,328	18,695	367	2.00%
School Library/AV	534,247	530,620	(3,627)	-0.68%
BOCES Legal/ Other Legal Services	60,585	52,677	(7,908)	-13.05%
Computer Assisted Instruction	1,484,296	1,529,591	45,296	3.05%
Attendance/Guidance	537,386	574,891	37,505	6.98%
Health Services	287,117	311,087	23,971	8.35%
Psych/Social Work Services	592,643	494,222	(98,421)	-16.61%
Pupil Personnel/Co-Curricular	124,347	126,977	2,630	2.11%
Athletics	1,016,451	1,065,511	49,060	4.83%
Transportation	1,690,825	1,839,357	148,532	8.78%
Other Transfers	128,000	132,000	4,000	3.13%
Employee Benefits	5,926,286	6,713,191	786,904	13.28%
<b>Totals</b>	<b>28,369,400</b>	<b>29,201,994</b>	<b>832,594</b>	<b>2.93%</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	5,972,075	(491,717)	-7.61%
Transfer to Capital	100,000	100,000	-	0.00%
Employee Benefits	505,902	573,077	67,175	13.28%
<b>Totals</b>	<b>10,511,201</b>	<b>10,246,999</b>	<b>(264,202)</b>	<b>-2.51%</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	32,404	(1,860)	-5.43%
District Office	859,461	867,107	7,646	0.89%
Personnel	47,919	34,847	(13,072)	-27.28%
Public Info. Services	100,272	102,753	2,481	2.47%
Central Printing & Mailing	116,000	114,469	(1,531)	-1.32%
Central Data Processing	372,422	364,713	(7,709)	-2.07%
BOCES Capital & Admin	404,662	412,756	8,093	2.00%
Coordination/Summer PD	374,705	383,158	8,454	2.26%
Supervision	1,031,844	1,060,044	28,200	2.73%
Research, Evaluation & Planning	178,345	202,649	24,304	13.63%
Inservice Training & Instruction	35,680	36,284	604	1.69%
Employee Benefits	794,990	900,550	105,560	13.28%
<b>Totals</b>	<b>4,350,563</b>	<b>4,511,732</b>	<b>161,169</b>	<b>3.70%</b>



# 3 Part Budget Summary

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Program	28,369,400	29,201,994	832,594	2.93%
Capital	10,511,201	10,246,999	(264,202)	-2.51%
Administrative	<u>4,350,563</u>	<u>4,511,732</u>	<u>161,169</u>	<u>3.70%</u>
Totals	43,231,164	43,960,725	729,561	1.69%

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Percent Change</i>
Program	65.62%	66.43%	0.80%
Capital	24.31%	23.31%	-1.00%
Administrative	<u>10.06%</u>	<u>10.26%</u>	<u>0.20%</u>
Totals	100%	100%	-



# Tax Cap Calculation

Allowable 2026-2027 Tax Cap Limit	29,960,500
2025-2026 Tax Levy	<u>29,413,411</u>
Increase from Prior Year	547,089
2026-2027 Tax Cap as %	1.86%

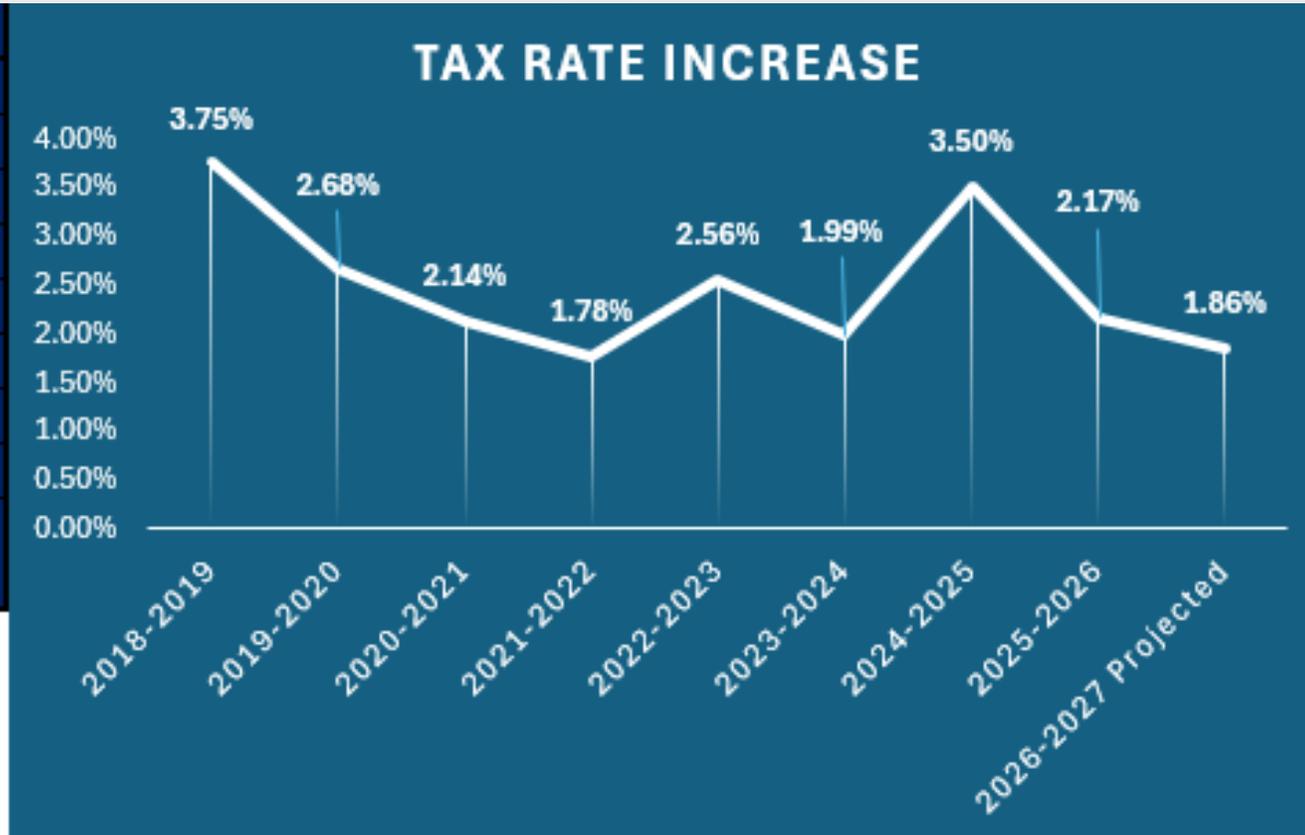
Items that influence the tax cap

- PILOTS (no change year over year)
- Tax Base Growth Factor (1.0033) and Allowable Growth Factor (1.02)
- Capital Exemptions



# Tax Cap Increase 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%
Projected	1.86%



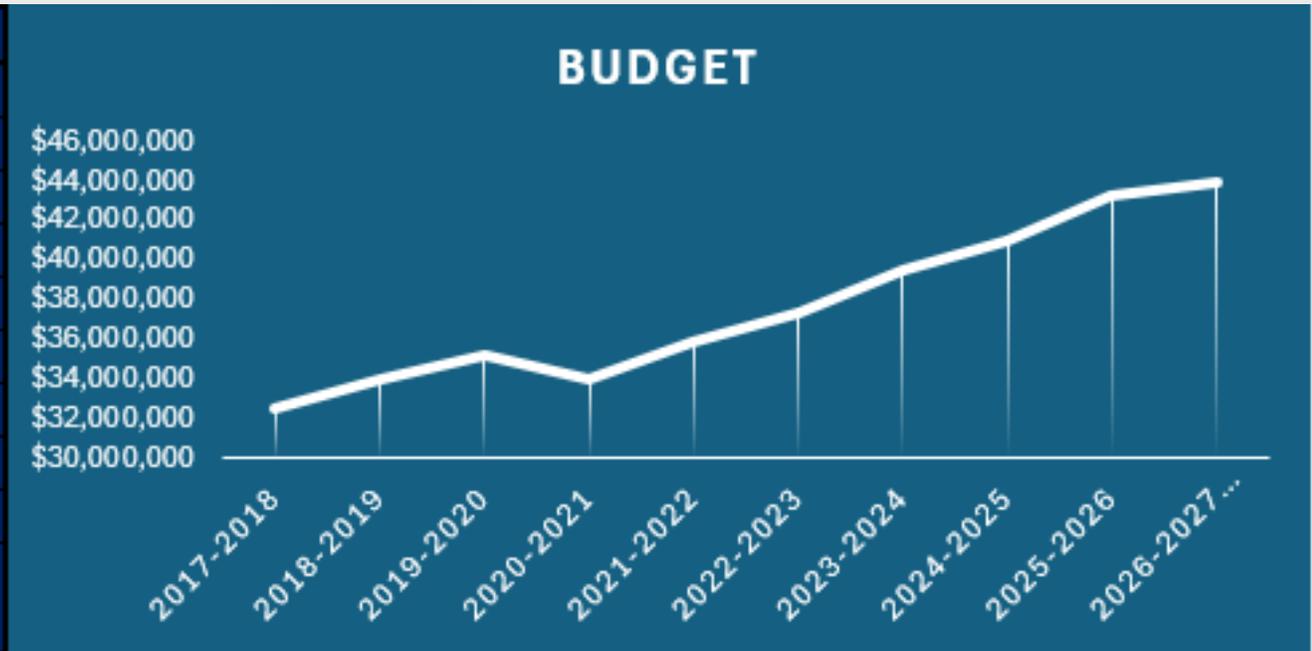
# Revenues – 1.86% Tax Levy Increase

Revenue Category	2025-2026 Budget	2026-2027 Budget	Dollar Change	Percent Change
Property Taxes	29,413,411	29,960,500	547,089	1.86%
State Aid	9,521,875	9,628,895	107,020	1.12%
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>41,233,022</b>	<b>751,858</b>	<b>1.86%</b>
Use of EBALR Reserve	55,000	75,000	20,000	36.36%
Use of ERS Reserve	100,000	-	(100,000)	N/A
User of Unemployment Reserve	170,000	-	(170,000)	N/A
Appropriated Fund Balance	2,425,000	2,425,000	-	0.00%
<b>Total Budget</b>	<b>43,231,164</b>	<b>43,733,022</b>	<b>501,858</b>	<b>1.16%</b>



# General Fund Budget for Past 10 Years

	<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> (Projection)	\$43,960,725	1.69%





## Year Over Year Changes

<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



# Other ways to close budget gap

- Budget reductions
  - employees
  - pause on equipment purchases (classroom furniture, vehicles, etc)
  - flat materials and supplies budget
- Cut back on professional development and conferences
- Section consolidation when possible
- Reduction of non-instructional staff
- Use of unappropriated fund balance