



SKANEATELES Central School District

2026-2027

Budget Discussions

March 10, 2026



Agenda

- BOE Election Information
- Mission, vision and goals
- Changes since last meeting
- 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 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
- 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

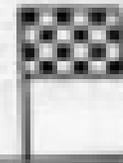
Excellence in Human Capital: We will recruit, retain, and develop passionate leaders in education.

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

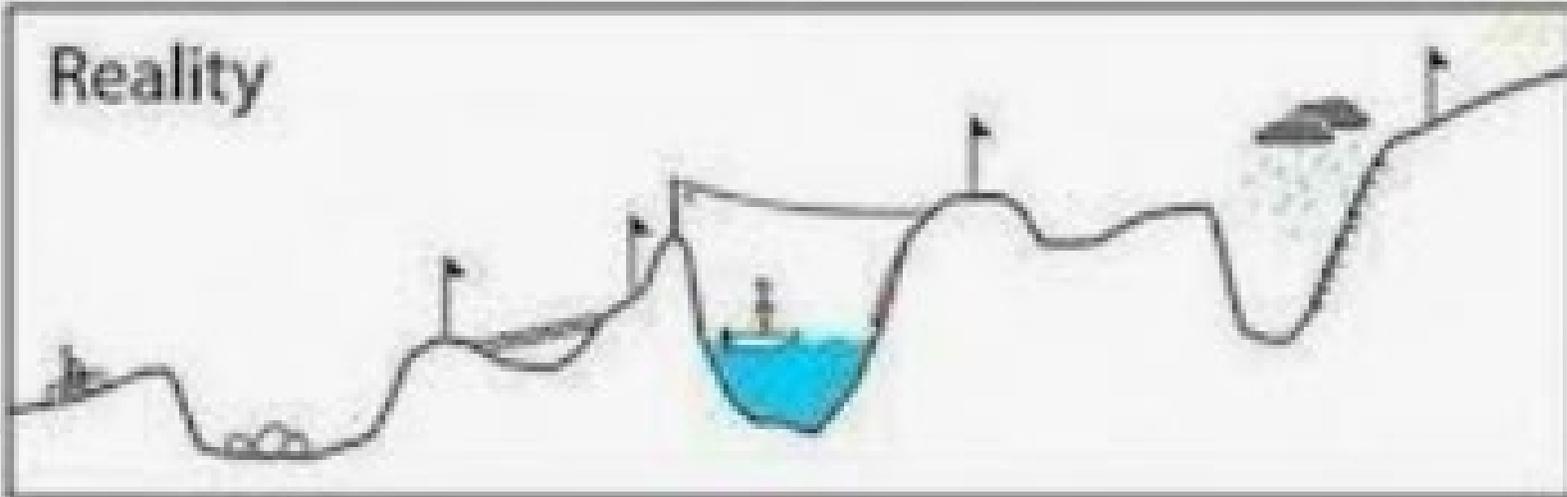
Environment: We will create a safe and welcoming environment for all children to thrive emotionally and educationally with a sense of belonging to the Laker Community.



Your plan



Reality





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 since 2/10/26

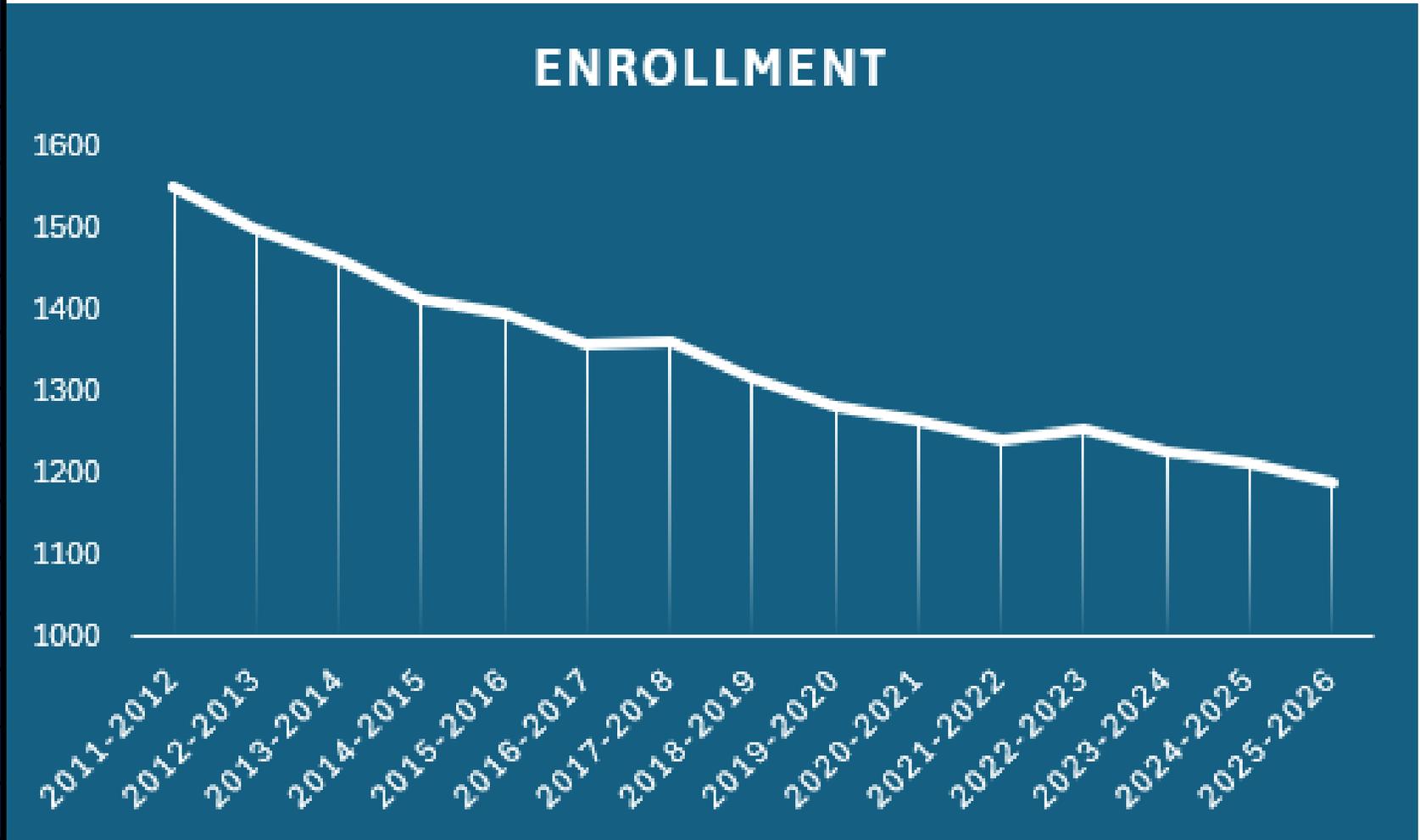
- Transportation expenses (10% or \$119K projected) – covers driver salaries, routing software, etc.
- Health insurance – 35% or \$1,278,000 increase year over year (up from 20% projected on 2/10/26, **\$540K in added expense**)
- Projected BOCES services costs released (Increased in costs for special 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 7+) through attrition
- Additional cuts to technology budget (software, prebuying hardware)
- Trimmed miscellaneous materials and supplies budgets
- Reduction in professional development
- Brought budget gap down to \$419K

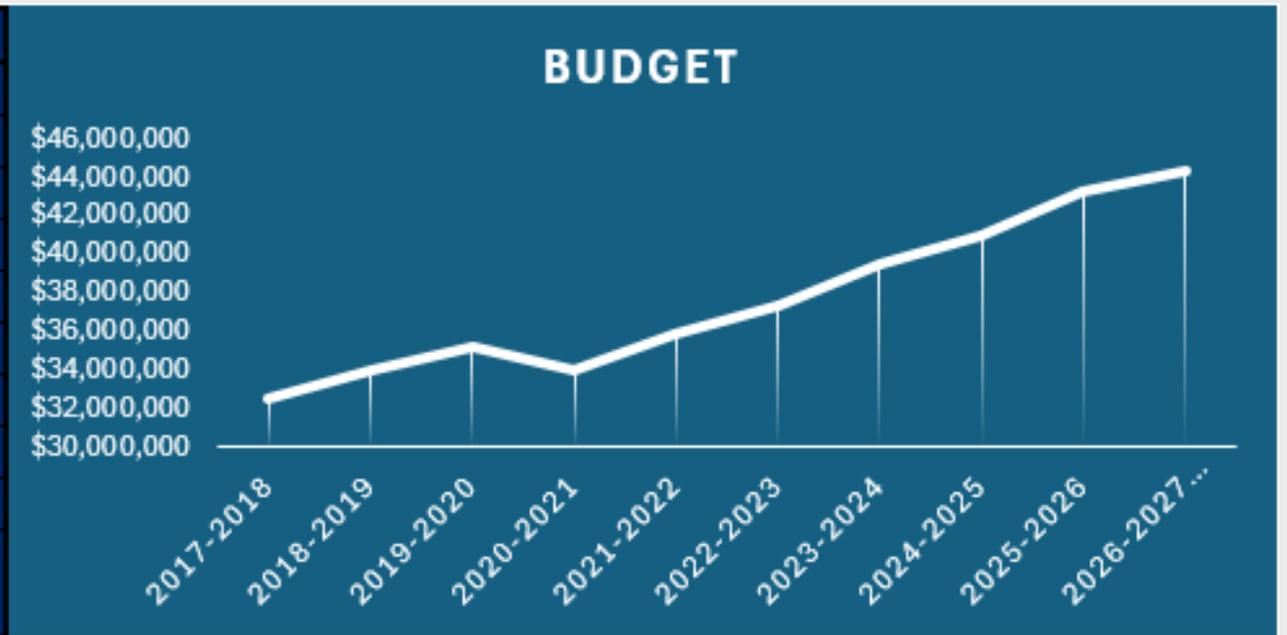
	Enrollment
2011-2012	1550
2012-2013	1500
2013-2014	1460
2014-2015	1414
2015-2016	1394
2016-2017	1357
2017-2018	1362
2018-2019	1317
2019-2020	1283
2020-2021	1265
2021-2022	1240
2022-2023	1254
2023-2024	1228
2024-2025	1212
2025-2026	1188





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)	\$44,352,022	2.59%

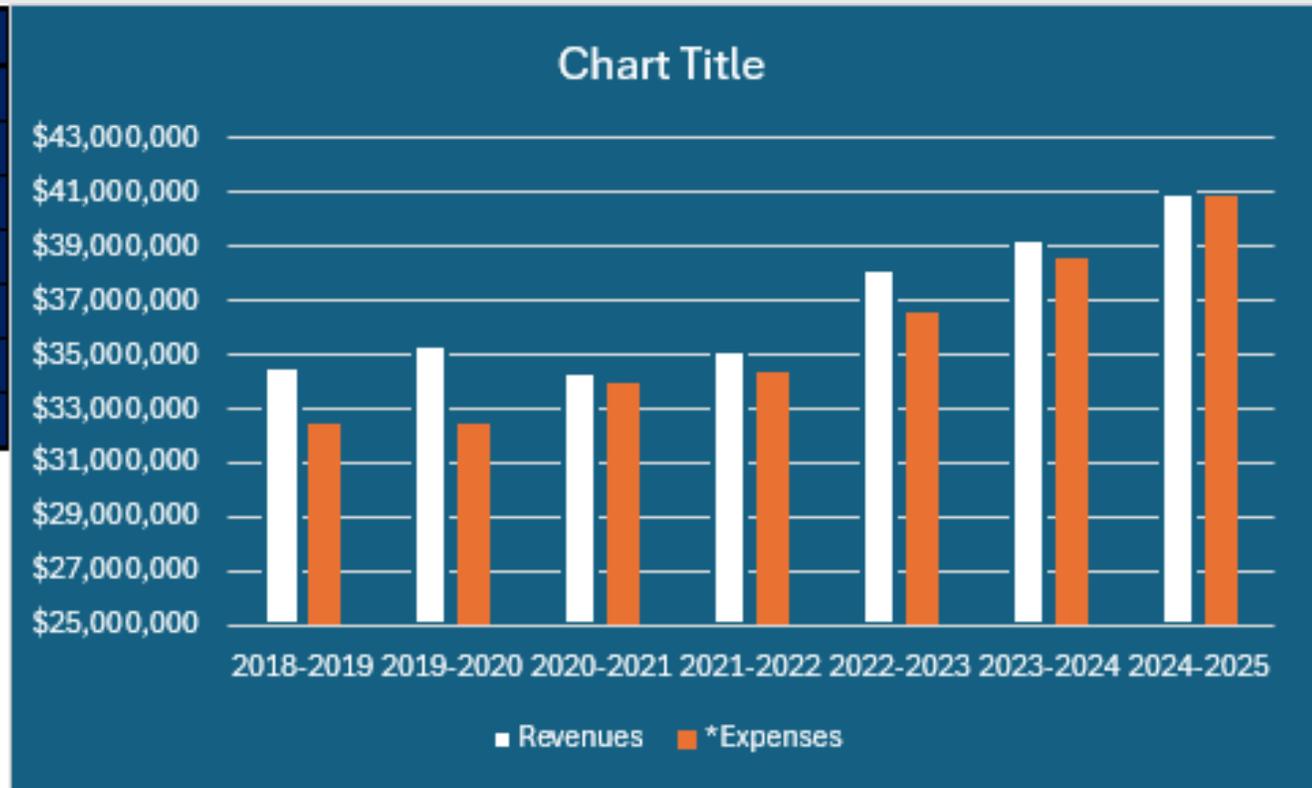




Prior Year Expenses and Revenues

	<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



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	11,402,359	(277,949)	-2.38%
Prog. for Students w/ Disabilities	3,773,794	3,858,773	84,979	2.25%
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	530,620	(3,627)	-0.68%
BOCES Legal/ Other Legal Services	60,585	50,963	(9,622)	-15.88%
Technology	1,484,296	1,529,591	45,296	3.05%
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	126,977	2,630	2.11%
Athletics	1,016,451	1,057,511	41,060	4.04%
Transportation	1,690,825	1,839,357	148,532	8.78%
Other Transfers	128,000	128,000	-	0.00%
Employee Benefits	5,926,286	7,071,282	1,144,996	19.32%
Totals	28,369,400	29,555,483	1,186,082	4.18%

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	603,646	97,744	19.32%
Totals	10,511,201	10,303,787	(207,414)	-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	867,971	8,511	0.99%
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	439,699	35,037	8.66%
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	102,649	(75,696)	-42.44%
Inservice Training & Instruction	35,680	36,284	604	1.69%
Employee Benefits	794,990	948,587	153,597	19.32%
Totals	4,350,563	4,491,666	141,103	3.24%

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	29,555,483	1,186,083
Capital	10,511,201	10,303,787	(207,414)
Administrative	4,350,563	4,491,665	141,102
Totals	43,231,164	44,350,935	1,119,771

<i>Budget Category</i>	<i>2025-2026 Budget</i>	<i>Projected Budget 2026-2027</i>	<i>Percent Change</i>
Program	65.62%	66.64%	1.02%
Capital	24.31%	23.23%	-1.08%
Administrative	10.06%	10.13%	0.06%
Totals	100%	100%	(0.00)



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%

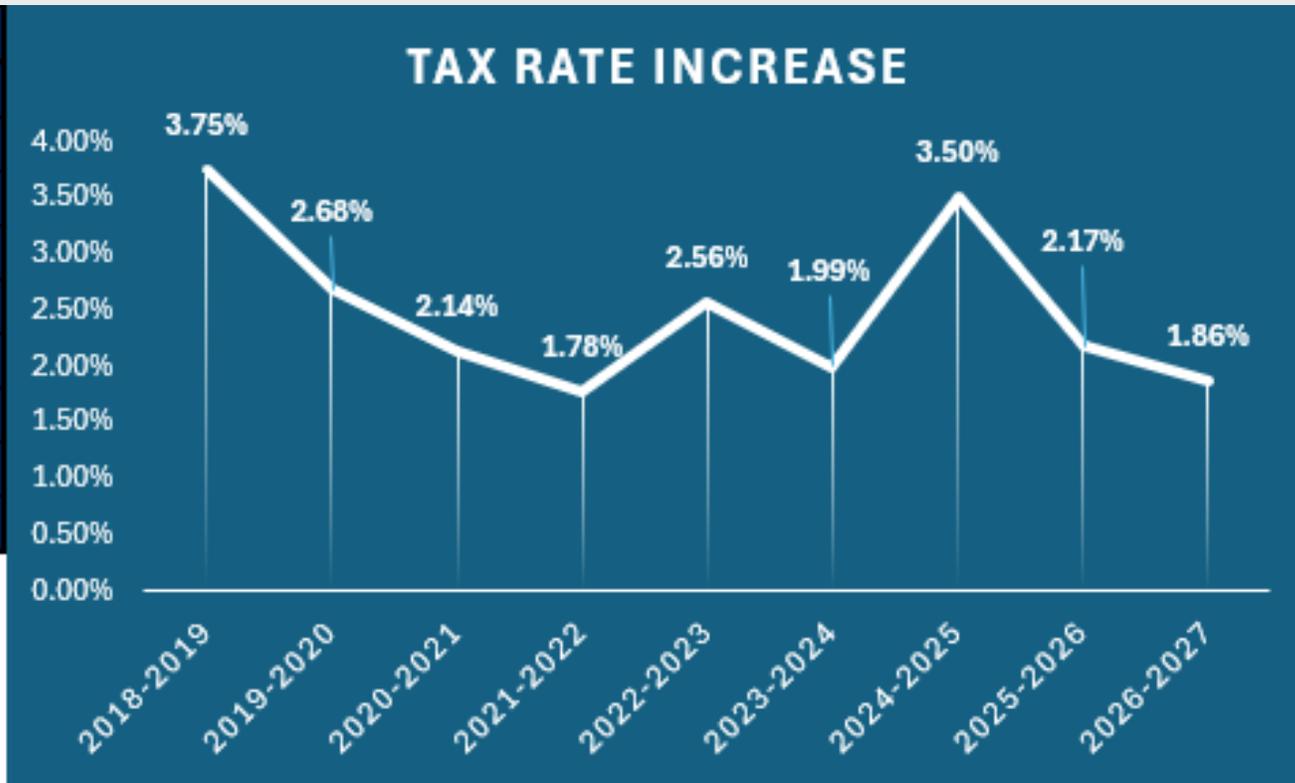
Items that influence the tax cap

- 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%
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	2,844,000	419,000	17.28%
Total Budget	43,231,164	44,350,935	1,119,771	2.59%



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



Questions?

