



SKANEATELES Central School District

2023-2024

Adopted Budget Presentation

May 2, 2023



Agenda

- **Mission, Vision and Strategic Plan**
- **2023-2024 Propositions**
- **BOE Election Information**
- **Budget Drivers**
- **Trends**
- **Fund Balance Management Plan**
- **Revenues and tax cap scenarios**
- **Expenses – 3 Part Budget**
- **Initiatives and assumptions**



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.



Propositions for May 16th, 2023

- **Proposition 1 – 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 \$39,546,615 for the 2023-2024 school year and levy the necessary taxes when due?**
- **Proposition 2 – Shall the Board of Education of the Skaneateles Central School District be authorized to purchase and finance student transport vehicles, including necessary furnishings, fixtures and equipment and all other costs incidental thereto, and expend a total sum not to exceed \$623,000, which is estimated to be the total maximum cost thereof, and said amount, or so much thereof as may be necessary, shall 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 \$623,000, shall be issued?**
- **Proposition 3 – 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 increased by \$14,560 to the sum of \$378,560 annually?**

Library Proposition

PLEASE NOTE:

The library's proposition is unrelated to the school budget.

NYS gives residents a direct say in local library funding through the school district vote, but the budgets are separate.

The district merely collects funds approved by the voters and disburses them to the library.

School taxes fund the schools, and library taxes fund the library.

the
Skaneateles Library



49 EAST GENESEE STREET, SKANEATELES, NY 13152



315-685-5135



SKANLIBRARY.ORG

Increase of 4% or \$14,560

- Current annual levy of \$364,000 covers about 75-80% of the library's operating budget
- Supports a portion of basic operational costs, which have increased over time (wages, collections)
- Budget supplemented by investment income, book sales, donations and grants
- If approved, annual levy would be \$378,560

What this means for you

Impact

Assessed Value*	\$200,000	\$400,000	\$800,000
Increase	Less than \$1.50	Less than \$3.00	Less than \$6.00

*Average: \$352,072 | Median: \$225,000

“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 increased by \$14,560 to the sum of \$378,560 annually?”

Questions? Contact library director Nickie Marquis at 315-685-5135 or nickie@skanlibrary.org.



Board Election Information

- Two – 3 year terms (Dan Evans and vacant seat)
- One – term to start on May 16th and end June 30th to finish out vacant term

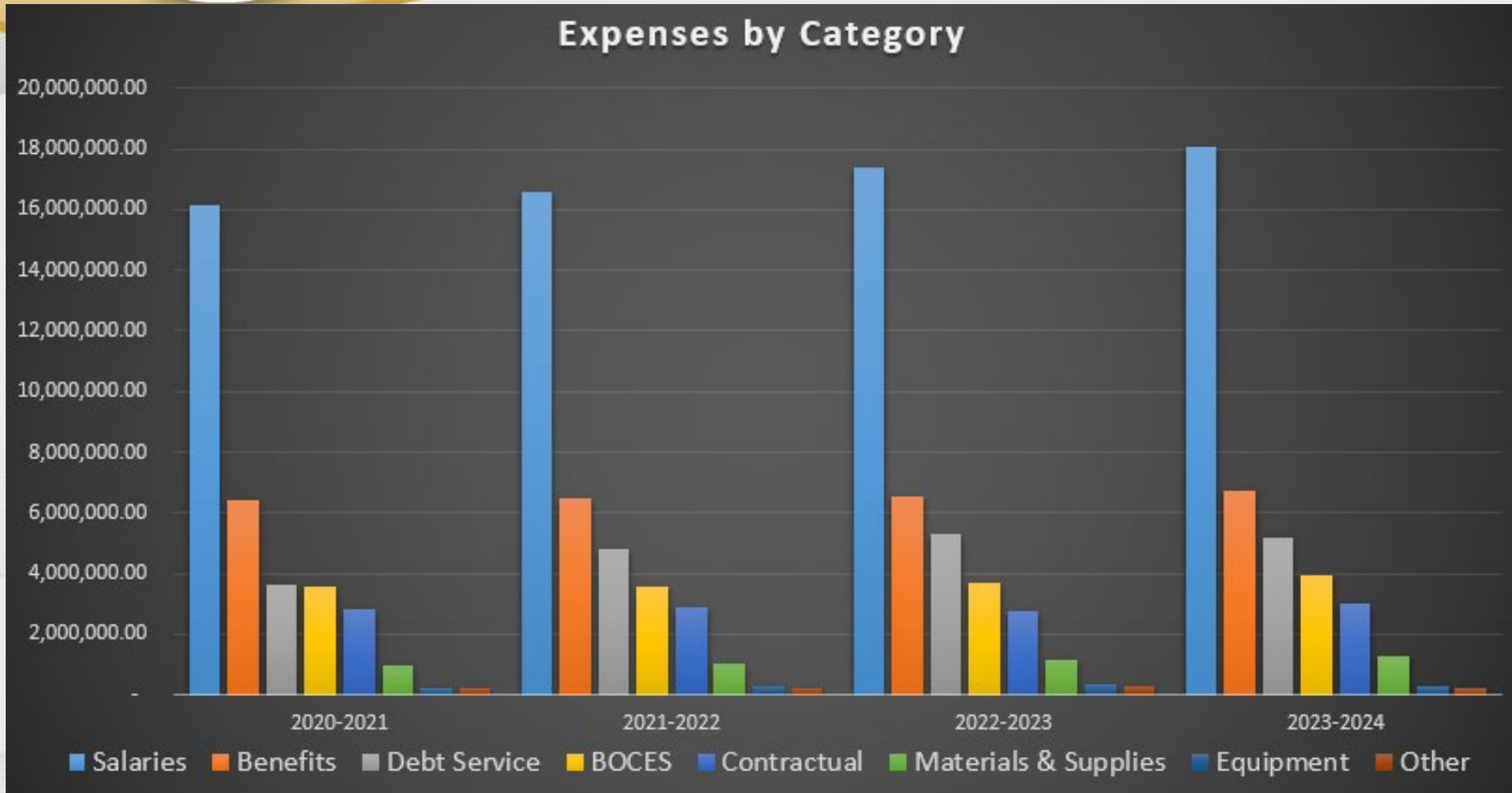


Budget Expense Drivers

- Employee contractual increases (Teachers', CSEA, Administration, Con/Man, Cafeteria)
- Inflation – Fuel prices, consumables, contractual work, construction materials
- Professional Development opportunities and offerings
- Social, Emotional and Mental Health initiatives (Access, Helio Health, Promise Zones, BIMAS-2, etc)
- Acute needs for students with disabilities
- Increase in ENL students – additional staff
- Increase in BOCES services – CTE, Compass, eLearning classes
- Technology needs – HS replacement in 23-24, earlier than planned Chromebook replacement

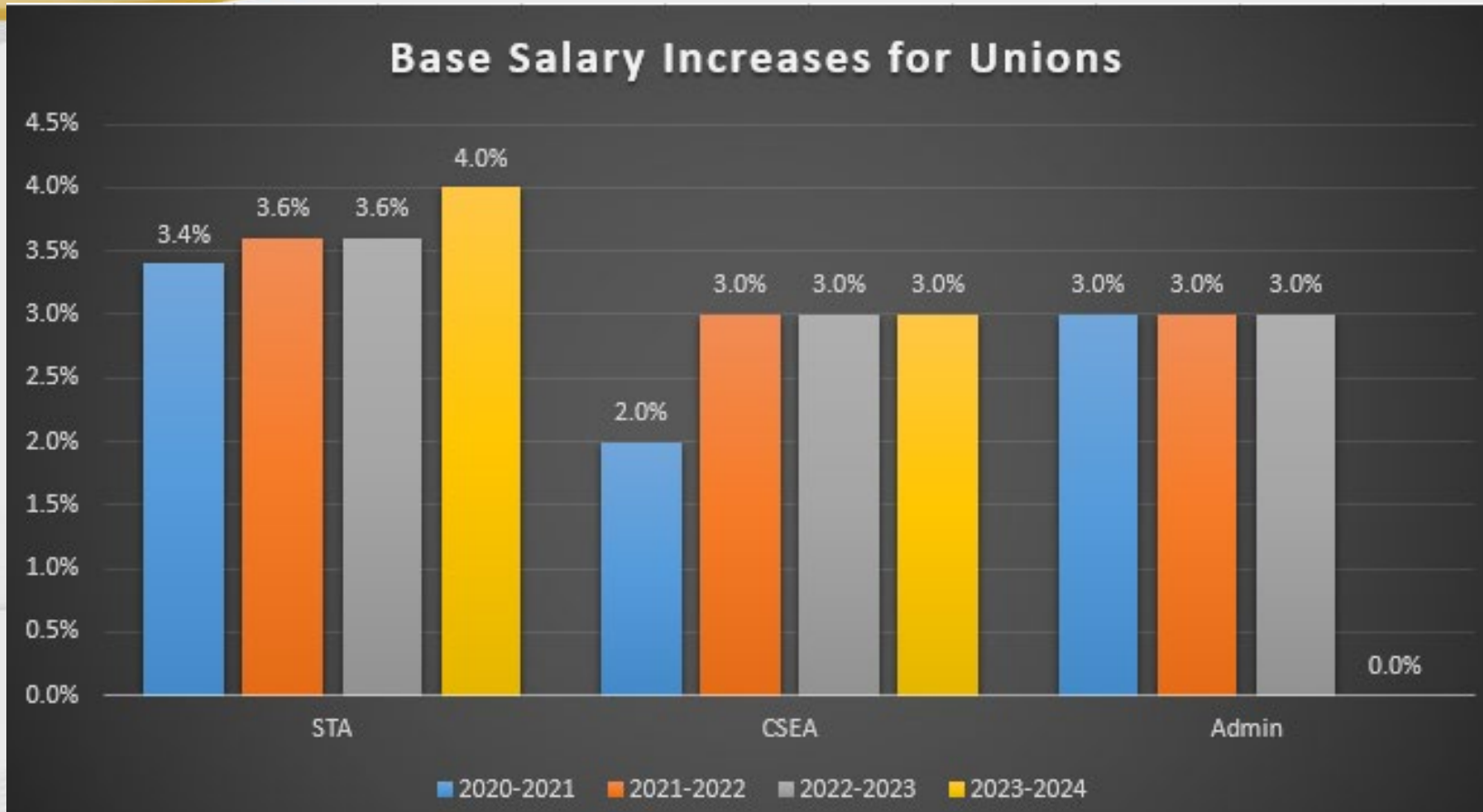


Expenses by Category



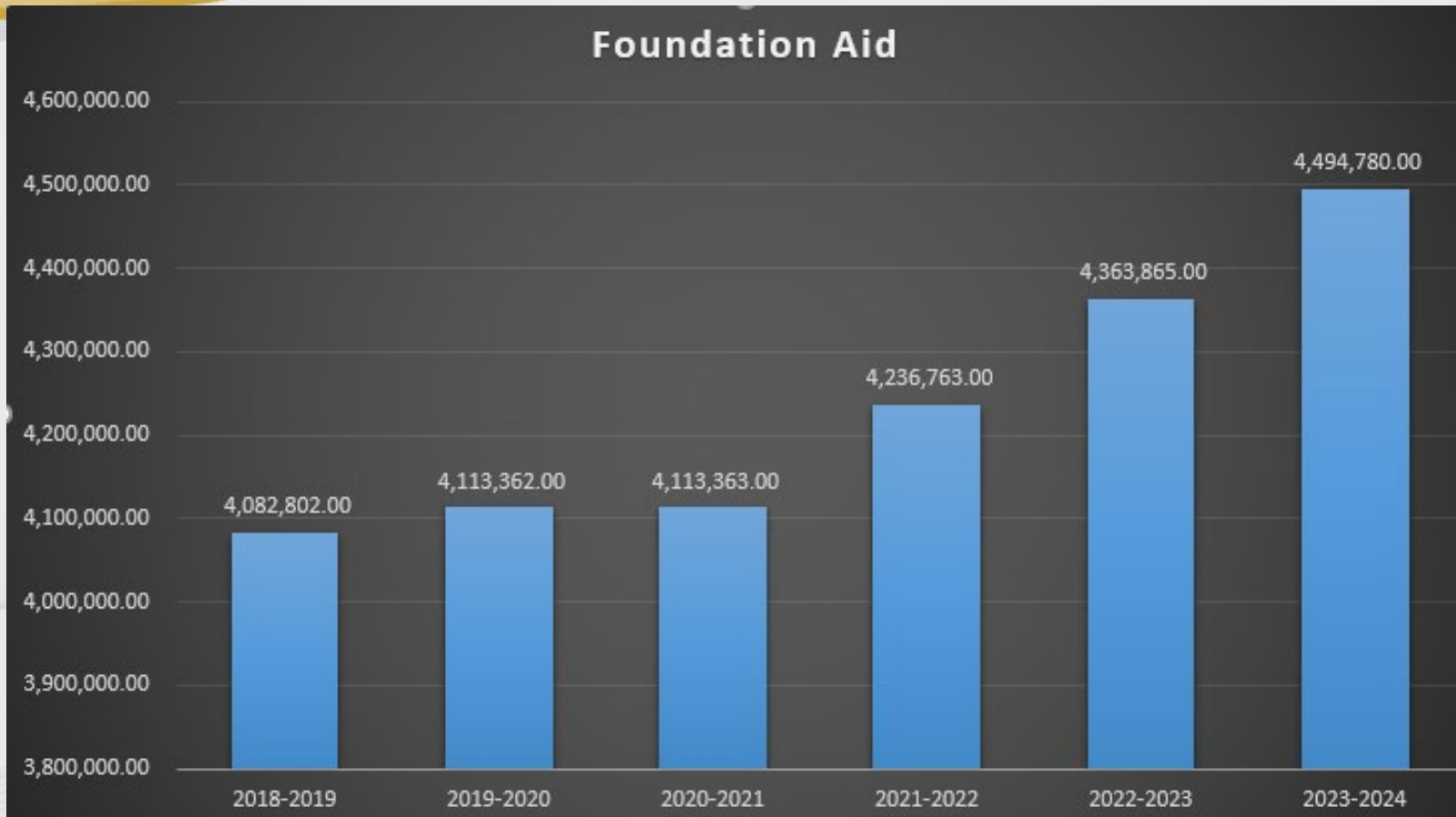


Union Agreement Increases Since 2020



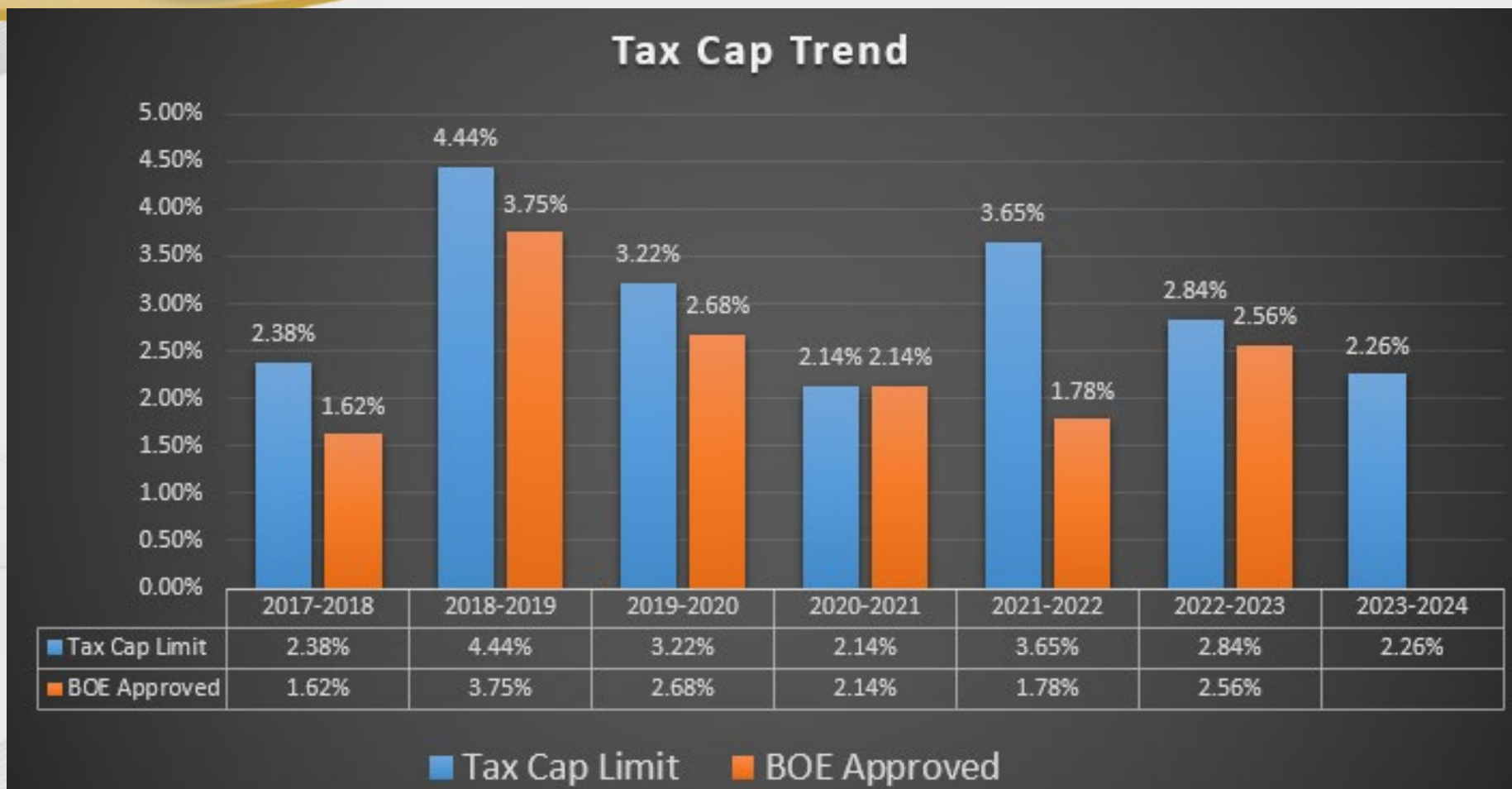


Foundation Aid Increases Since 2018





Tax Cap Trend





Fund Balance Management Plan

- By law, the NYS Comptroller allows for school districts to have an Unassigned Fund Balance amount equal to or less than 4% of the upcoming general fund budget
- Due to the influx of federal funding from the COVID-19 pandemic, we currently have an Unassigned Fund Balance amount of 13.8% (as of June 30, 2022)
- The district is developing a Fund Balance Management Plan in an effort to decrease this amount over time
- District Office worked with other administrative personnel to prioritize and develop a list of items



Fund Balance Management Plan

- Admin team and personnel have come up with areas
 - Minimize the burden of the tax levy increase on voters
 - Security
 - Safety
 - Equipment and Furniture
 - Instruction
 - Social/Emotional/Mental Health
 - Construction (owner furnished items or additional work)



Fund Balance Management Plan

- We have prioritized and received quotes for the following items
 - Security camera and reconfigure door access to all our buildings and other exterior doors
 - Safety fencing around campus (athletic fields)
 - Storage sheds and updated interior shelving
 - Student and teacher desk replacements – for testing and daily use
 - District equipment – Ventrac, Medical cart, Suburban/Van (NYS contract), district vehicles
 - Playground upgrades



Fund Balance Management Plan

- Amount of unassigned fund balance as of 6/30/2022 - \$5,175,125
 - Allowable amount (4% of current year's budget) is \$1,496,284
- We are roughly \$3.7 million above the allowable amount of unassigned fund balance
- In an effort to decrease this amount and become compliant with NYS law we will incorporate an amount of this into each budget cycle moving forward.
- In conversations with the ABF committee it was suggested to slowly decrease this amount over time. The amount discussed was an additional 3% of next year's budget (between \$1.1 and \$1.2 million).

NOTE: We are not obligated to spend a specific dollar amount of these funds and any unspent funds continue to roll forward.



Fund Balance Management Plan

FBM Funds Distribution	
<u>Capital</u>	<u>Amount</u>
Operation of Plant	350,000
Maintenance of Plant	<u>100,000</u>
	450,000
<u>Program</u>	
Regular School	697,318
Athletics/Equipment	<u>15,000</u>
	712,318
Total Amount	1,162,318



Revenues

Typical Types of Revenue

- Property taxes (around 72%-74% of annual budget)
- State Aid (around 22%-24% of annual budget) - Includes Foundation aid, building aid, BOCES aid, Transportation aid, Excess Cost aid, IMA, etc.
- Miscellaneous aid categories (around 2%-4% of annual budget)
- Reserves and fund balance (around 1-2% of annual budget)



Tax Cap Calculation

2023-2024 Skaneateles Tax Cap Calculation			
Tax Levy 2022-2023		\$ 27,272,284.00	
		\$ -	
		\$ 27,272,284.00	
Tax Base Growth Factor	x	1.009	
			\$ 27,517,734.56
2022-2023 PILOT	+	\$ 215,196.00	
			\$ 27,732,930.56
Prior Year Exemptions	-	2,734,225.72	
Adjusted Prior Year Levy			\$ 24,998,704.84
Allowable Growth Factor	x	1.02	
			\$ 25,498,678.93
2023-2024 PILOT	-	\$ 214,012	
			\$ 25,284,666.93
Allowable Carryover	+		
Tax Levy Limit			\$ 25,284,666.93
Capital exemptions (capital levy)	+	\$ 2,602,780.48	
Tax Levy Cap Amount			\$ 27,887,447.41

Cap Amount		\$ 27,887,447
2022-2023 Levy	-	\$ 27,272,284
Increase/ (Decrease)		\$ 615,163
2023-2024 Tax Cap as a %		2.26%



Tax Cap Calculation

Tax Cap Amount	27,887,447
2022-2023 Tax Levy	<u>27,272,284</u>
Increase from Prior Year	616,354
2023-2024 Tax Cap as %	2.26%

Items that influence the tax cap

- PILOTS
- Tax Base Growth Factor and Allowable Growth Factor
- Capital Exemptions



Tax Cap/Levy History

School Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Averages
Allowable tax levy	24,190,434	25,076,109	25,713,605	26,126,489	27,079,814	27,346,741	27,887,447	
BOE Approved tax levy	24,010,144	24,910,524	25,578,126	26,126,489	26,591,541	27,272,284	TBD	
Maximum tax cap	2.38%	4.44%	3.22%	2.14%	3.65%	2.84%	2.26%	2.99%
BOE Approved tax cap	1.62%	3.75%	2.68%	2.14%	1.78%	2.56%	TBD	2.42%
Total year over year increase	382,764	900,380	667,602	548,363	465,052	680,743	615,163	\$608,581.00
Difference (Left on table)	180,290	165,585	135,479	0	488,273	74,457		\$1,044,083.35



Tax Cap Increase for 2023-2024

Tax Levy Increase	<u>1.99%</u>
Revenue Generated	542,718.00



1.99% Tax Levy Increase

<u>Township</u>	<u>2022-2023 Actual</u>	<u>2023-2024 Projected</u>	<u>Change in Rate</u>	<u>Percent Increase</u>
Skaneateles	13.972941	14.251003	\$0.28	1.99%
Spafford	16.122634	16.443475	\$0.32	1.99%
Marcellus	11.148568	11.370425	\$0.22	1.99%
Sennett	13.426850	13.694216	\$0.27	1.99%
Owasco	16.635093	16.966132	\$0.33	1.99%
Niles	11.390928	11.617607	\$0.23	1.99%

NOTE: Per \$1,000 of Assessed Home Value



Governor's initial aid run in January

2022-23 BASE YEAR AIDS:	
FOUNDATION AID	4,363,865
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	118,800
BOCES	784,390
SPECIAL SERVICES	0
HIGH COST EXCESS COST	65,030
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	6,878
SOFTWARE, LIBRARY, TEXTBOOK	98,591
TRANSPORTATION INCL SUMMER	408,291
BUILDING + BLDG REORG INCENT	1,197,569
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	1,066
TOTAL	7,044,480

2023-24 ESTIMATED AIDS:	
FOUNDATION AID	4,494,780
FULL DAY K CONVERSION	0
UNIVERSAL PRE-KINDERGARTEN	334,800
BOCES	1,075,173
SPECIAL SERVICES	0
HIGH COST EXCESS COST	45,312
PRIVATE EXCESS COST	0
HARDWARE & TECHNOLOGY	6,454
SOFTWARE, LIBRARY, TEXTBOOK	100,941
TRANSPORTATION INCL SUMMER	382,847
BUILDING + BLDG REORG INCENT	1,178,986
OPERATING REORG INCENTIVE	0
CHARTER SCHOOL TRANSITIONAL	0
ACADEMIC ENHANCEMENT	0
HIGH TAX AID	0
SUPPLEMENTAL PUB EXCESS COST	1,066
TOTAL	7,620,359

\$ CHG TOTAL AID	575,879
% CHG TOTAL AID	8.17
\$ CHG FOUNDATION AID	130,915
% CHG FOUNDATION AID	2.99



Miscellaneous Revenues

- Sales on Transportation Equipment
- Refunds fund prior year expenses
- Medicaid reimbursement
- Rental of facilities (BOCES, Transportation facility and other groups)
- County Sales tax
- Charges for services
- Other (interest, sale or scrap metal, gifts, donations, etc.)



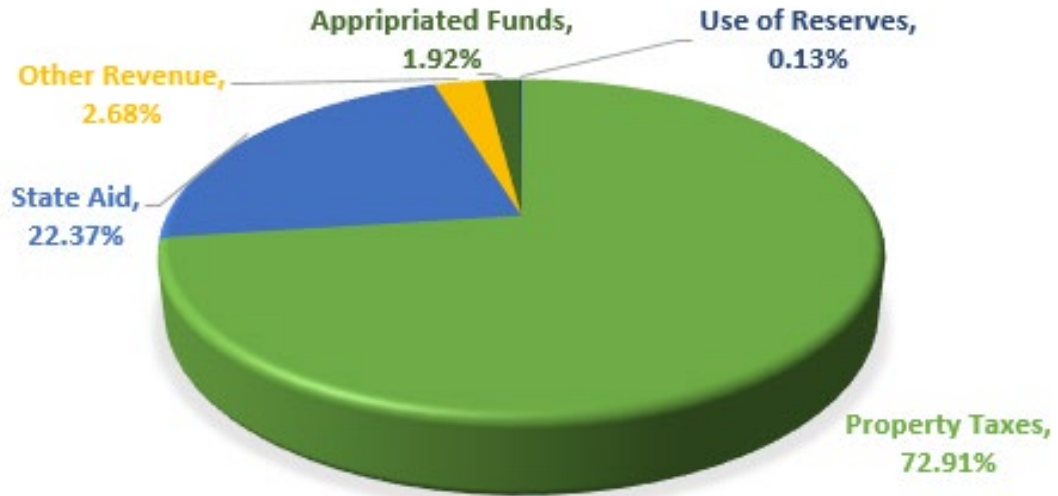
Estimated Revenues

REVENUES	2022-2023	2023-2024	Dollar Change	Percent Change
Property Taxes	27,272,284.00	27,815,002.00	542,718.00	1.99%
State Aid	8,367,470.00	8,804,708.00	437,238.00	5.23%
Other Tax Revenue	292,737.00	299,012.00	6,275.00	2.14%
Charges for Services	239,750.00	359,894.00	120,144.00	50.11%
Equipment Sales	145,000.00	140,000.00	-5,000.00	-3.45%
Refund of Prior Year Expenses	275,000.00	290,000.00	15,000.00	5.45%
Gifts/Donations and Other	9,000.00	9,000.00	0.00	0.00%
Interfund Transfers	9,500.00	11,681.00	2,181.00	22.96%
Medicaid Reimbursement	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Revenue	36,640,741.00	37,759,297.00	1,118,556.00	3.05%
Use of EBALR Reserve	47,926.00	50,000.00	2,074.00	4.33%
Appropriated Fund Balance	<u>718,443.00</u>	<u>1,737,318.00</u>	<u>1,018,875.00</u>	<u>141.82%</u>
Total Budget	37,407,110.00	39,546,615.00	2,139,505.00	5.72%

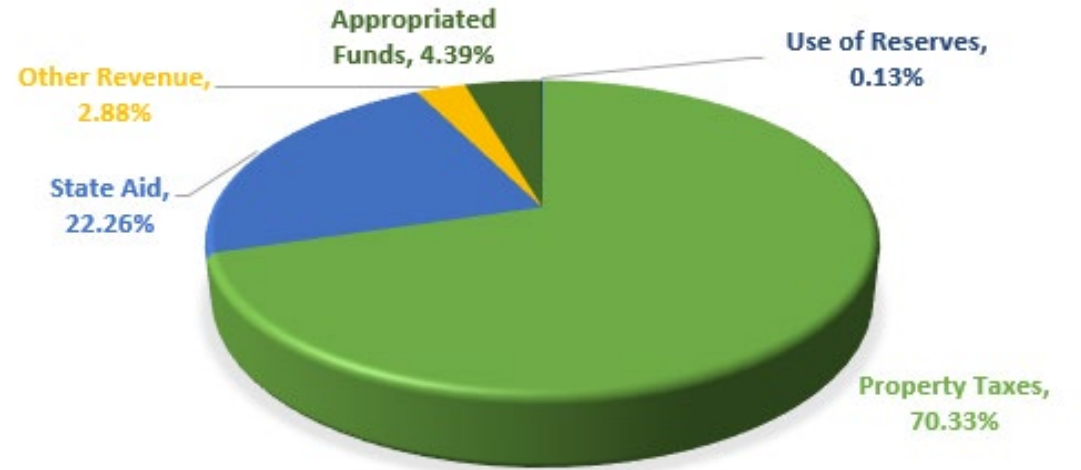


Estimated Revenues

2022-2023 REVENUES



ESTIMATED 2023-2024 REVENUES





3 Part Budget – Program

Budget Category	2022-2023 Budget	2023-2024 Budget	Dollar Change	Percent Change
Regular School	10,469,242	11,106,548	637,306	6.09%
Prog. for Students w/ Disabilities	3,106,116	3,369,341	263,225	8.47%
Occupational Education	368,373	454,819	86,446	23.47%
School Library/AV	439,362	460,315	20,953	4.77%
BOCES Legal/ Other Legal Services	73,387	62,232	-11,155	-15.20%
Computer Assisted Instruction	959,458	1,253,508	294,050	30.65%
Attendance/Guidance	464,727	482,266	17,539	3.77%
Health Services	234,795	247,719	12,924	5.50%
Psych/Social Work Services	449,684	411,476	-38,208	-8.50%
Co-Curricular and Athletics	996,630	1,061,544	64,914	6.51%
Transportation	1,472,134	1,604,565	132,431	9.00%
Other Transfers	132,000	132,000	0	0.00%
Employee Benefits	<u>5,370,169</u>	<u>5,524,220</u>	<u>154,051</u>	<u>2.87%</u>
Totals	24,536,077	26,170,553	1,634,476	6.66%



3 Part Budget – Capital

Budget Category	2022-2023 Budget	2023-2024 Budget	Dollar Change	Percent Change
Operation of Plant	1,923,634	2,590,056	666,422	34.64%
Maintenance of Plant	666,488	621,937	-44,551	-6.68%
Security of Plant	80,000	80,000	0	0.00%
Other Insurance, Dues & Tax Refund	168,595	176,465	7,870	4.67%
Debt Service	5,281,484	5,160,770	-120,714	-2.29%
Transfer to Capital	135,000	100,000	-35,000	-25.93%
Employee Benefits	458,429	471,580	13,151	2.87%
Totals	8,713,630	9,200,808	487,178	5.59%



3 Part Budget – Administrative

Budget Category	2022-2023 Budget	2023-2024 Budget	Dollar Change	Percent Change
District Office	860,004	883,841	23,837	2.77%
Public Info. Services	92,904	95,536	2,632	2.83%
Central Printing & Mailing	138,369	144,935	6,566	4.75%
Central Data Processing	367,681	357,334	-10,347	-2.81%
Board of Education	31,634	32,243	609	1.93%
BOCES Capital & Admin	341,625	357,211	15,586	4.56%
Coordination Coordination/Summer PD	341,560	347,898	6,338	1.86%
Supervision	1,023,025	979,294	-43,731	-4.27%
Research, Evaluation & Planning	207,487	202,760	-4,727	-2.28%
Inservice Training & Instruction	32,725	33,148	423	1.29%
Employee Benefits	<u>720,389</u>	<u>741,054</u>	<u>20,665</u>	<u>2.87%</u>
Totals	4,157,403	4,175,254	17,851	0.43%



3 Part Budget Summary

2022-2023 Budget

2023-2024	Percentage	Amount
Program	65.59%	24,536,077
Capital	23.29%	8,713,630
Administrative	11.11%	4,157,403
	100%	37,407,110

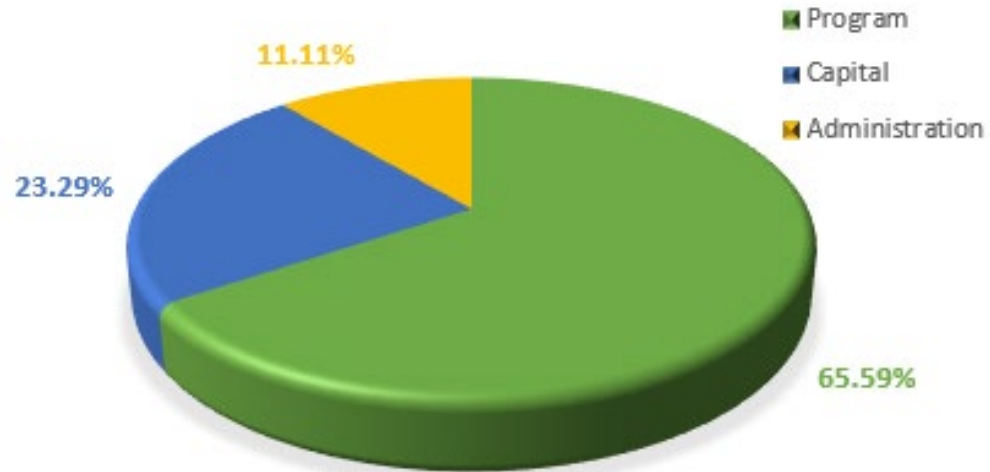
2023-2024 Budget

Column1	Percentage	Amount
Program	66.18%	26,170,553
Capital	23.27%	9,200,808
Administrative	10.56%	4,175,255
	100%	39,546,616

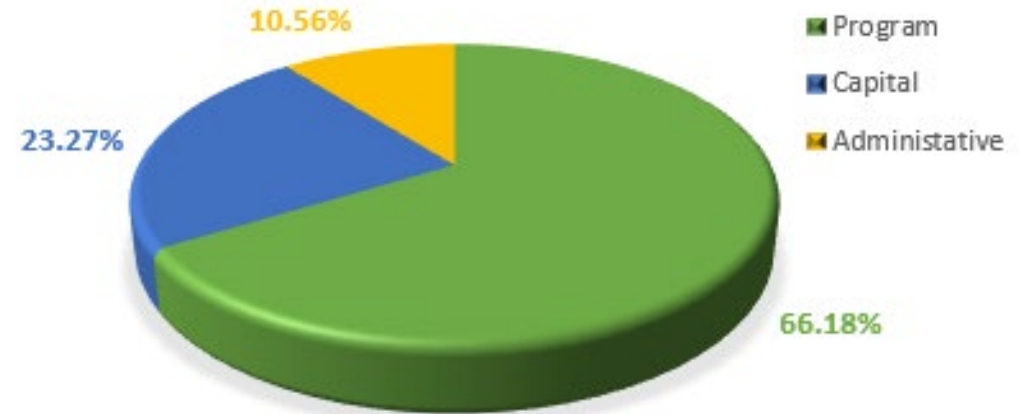


3 Part Budget Comparison

2022-2023 SCHOOL YEAR



2023-2024 SCHOOL YEAR





New Initiatives and Assumptions

- Fully fund Coordinator of Student Services and Family Engagement position – partially funded with federal dollars
- Fully fund Local Area Network Technician (LAN Tech) position – partially funded with federal dollars
- Additional ENL Teacher – due to increased enrollment
- Social, Emotional and Mental Health initiatives – Social Worker, Psychologist, Health Services budgets (Helio Health, Access, Promise Zone, etc.)
- UPK program
- Literacy action plan - Professional development and continued implementation
- Inclusive schooling – Professional development and implementation
- Technology needs
- Utilizing BOCES to help generate aid
- Equipment replacement plan – student and teacher
- Increased insurance and benefit costs, inflation (daily costs to operate)
- Enrollment numbers



Upcoming Dates

- **Upcoming BOE Meetings**
 - **May 16th – Budget and BOE Candidate Vote**