



**SKANEATELES** Central School District

**2024-2025 Budget**

**Preliminary Presentation**

**March 12, 2024**



# Agenda

- **Mission, Vision and Strategic Plan**
- **2024-2025 Propositions**
- **BOE Election Information**
- **Expenses – 3 Part Budget**
- **Revenues – state aid, aid ratios, tax cap, other revenues**
- **Upcoming Dates**



# 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 16<sup>th</sup>, 2023

- **Proposition 1 – Adoption of the General Fund Budget**
- **Proposition 2 – Authorization for the Skaneateles School District to expend up to \$684,000 to purchase and finance student transport vehicles, including necessary furnishings, fixtures, and equipment other associated incidental costs.**
- **Proposition 3 – Skaneateles Library levy increase of \$25,000 to a total amount of \$403,560.**

# 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 \$25,000 to \$403,560

- Current annual levy of \$378,560 covers about 73% 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 \$403,560



# What this means for you

## Impact

<b>Assessed Value*</b>	\$200,000	\$400,000	\$800,000
<b>Increase</b>	Less than \$2.50	Less than \$5.00	Less than \$10.00

\*Average: \$354,924 | Median: \$246,000

**“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 \$25,000 to the sum of \$403,560 annually?”**

Questions? Contact library director Nickie Marquis at 315-685-5135 or [nickie@skanlibrary.org](mailto:nickie@skanlibrary.org).



## Board Election Information

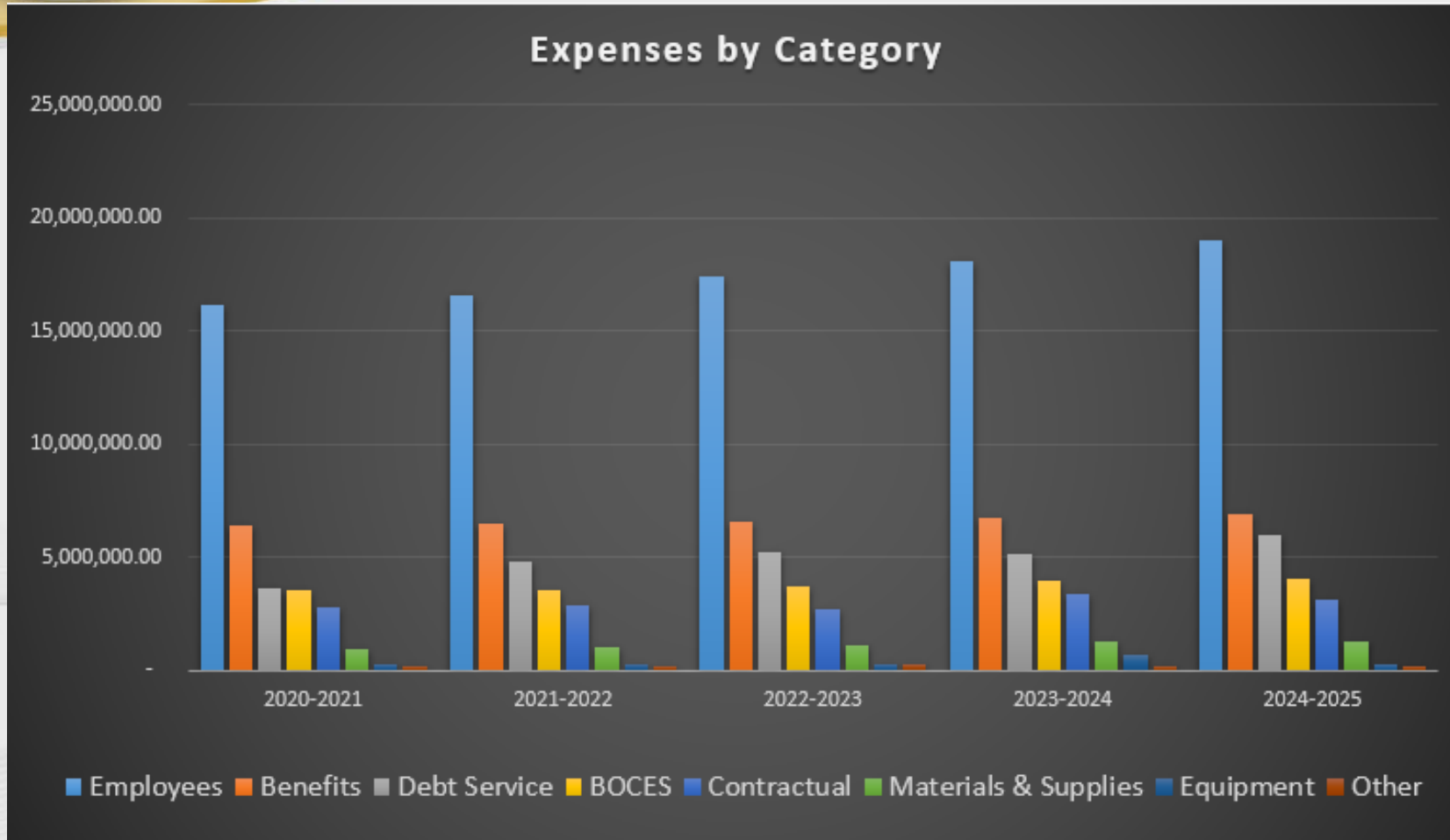
- Three – 3 year terms (Danielle Fleckenstein, Amanda Nugent, Kerry Brogan)

### Timeline for Board of Education Candidates

- Documents are available at the District Office
- Petition information due by 5:00pm April 22<sup>nd</sup> – 30 days prior to vote day
- Candidate expense forms due – April 22<sup>nd</sup>, May 16<sup>th</sup> and June 10<sup>th</sup>
- Date to draw the order of candidates on the ballot – April 23<sup>rd</sup> @ 9:00am
- Candidate introduction – May 7<sup>th</sup> Board Meeting
- Vote on May 21<sup>st</sup>, 2024



# Expenses by Category







## **Critical Budgetary Expenses**

- **Contractual salary 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)**
- **Increase in ENL students – additional staff**
- **BOCES services – CTE and eLearning classes**
- **Technology needs**



## Expenses by Category

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>
<b>Employees</b>	16,165,472	16,545,712	17,396,876	18,056,247	19,268,618
<b>Benefits</b>	6,452,000	6,515,138	6,548,987	6,736,853	6,926,668
<b>Debt Service</b>	3,639,263	4,822,317	5,281,484	5,160,770	5,963,173
<b>BOCES</b>	3,548,319	3,564,665	3,690,209	3,969,465	4,086,279
<b>Contractual</b>	2,833,057	2,892,841	2,754,910	3,395,974	3,152,039
<b>Materials &amp; Supplies</b>	968,414	1,066,439	1,143,094	1,272,669	1,264,863
<b>Equipment</b>	247,000	273,114	324,550	722,637	287,000
<b>Other</b>	230,000	238,000	267,000	232,000	232,000
	<b>34,083,525</b>	<b>35,918,226</b>	<b>37,407,110</b>	<b>39,546,615</b>	<b>41,180,640</b>



## 3 Part Budget - Program

<i>Budget Category</i>	<i>2023-2024 Budget</i>	<i>2024-2025 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Regular School	11,106,548	11,207,749	101,201	0.91%
Prog. for Students w/ Dis	3,369,341	3,490,055	120,715	3.58%
Occupational Education	436,794	445,530	8,736	2.00%
Teaching Special School	18,025	18,386	361	2.00%
School Library/AV	460,315	504,747	44,432	9.65%
BOCES Legal/ Other Legal	62,232	65,376	3,145	5.05%
Computer Assisted Instru	1,253,508	1,341,687	88,179	7.03%
Attendance/Guidance	482,266	512,358	30,092	6.24%
Health Services	247,719	272,985	25,266	10.20%
Psych/Social Work Servic	411,476	558,248	146,772	35.67%
Pupil Personnel/Co-Curri	103,140	103,234	94	0.09%
Athletics	958,404	977,874	19,470	2.03%
Transportation	1,604,565	1,650,864	46,299	2.89%
Other Transfers	132,000	132,000	-	0.00%
Employee Benefits	5,524,220	5,679,868	155,648	2.82%
<b>Totals</b>	<b>26,170,553</b>	<b>26,960,961</b>	<b>790,409</b>	<b>3.02%</b>





## 3 Part Budget - Capital

<i>Budget Category</i>	<i>2023-2024 Budget</i>	<i>2024-2025 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operation of Plant	2,575,056	2,271,662	(303,394)	-11.78%
Maintenance of Plant	636,937	758,144	121,207	19.03%
Security of Plant	80,000	175,000	95,000	118.75%
Other Insurance & Dues	173,265	178,223	4,958	2.86%
Refund on Taxes	3,200	3,200	-	0.00%
Debt Service	5,155,738	5,963,173	807,435	15.66%
Transfer to Capital	100,000	100,000	-	0.00%
Employee Benefits	471,580	484,867	13,287	2.82%
<b>Totals</b>	<b>9,195,776</b>	<b>9,934,269</b>	<b>738,493</b>	<b>8.03%</b>





## 3 Part Budget - Administrative

<i>Budget Category</i>	<i>2023-2024 Budget</i>	<i>2024-2025 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Board of Education	32,243	34,079	1,837	5.70%
District Office	837,593	902,035	64,443	7.69%
Personnel & RMO	46,250	46,822	572	1.24%
Public Info. Services	95,536	97,096	1,561	1.63%
Central Printing & Mailin	144,935	149,031	4,096	2.83%
Central Data Processing	357,334	363,972	6,638	1.86%
BOCES Capital & Admin	357,211	365,561	8,350	2.34%
Coordination/Summer PI	347,898	360,319	12,421	3.57%
Supervision	979,294	975,159	(4,135)	-0.42%
Research, Evaluation & P	202,760	195,700	(7,059)	-3.48%
Inservice Training & Instr	33,148	33,701	553	1.67%
Employee Benefits	741,054	761,933	20,880	2.82%
<b>Totals</b>	<b>4,175,255</b>	<b>4,285,410</b>	<b>110,155</b>	<b>2.64%</b>



## 3 Part Budget Summary

<i>Budget Category</i>	<i>2023-2024 Budget</i>	<i>2024-2025 Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Program	26,170,553	26,960,961	790,408	3.02%
Capital	9,200,808	9,934,269	733,461	7.97%
Administrative	4,175,255	4,285,410	110,155	2.64%
<b>Totals</b>	<b>39,546,616</b>	<b>41,180,641</b>	<b>1,634,025</b>	<b>4.13%</b>

<i>Budget Category</i>	<i>2023-2024 Budget</i>	<i>2024-2025 Budget</i>	<i>Dollar Change</i>
Program	66.18%	65.47%	-0.71%
Capital	23.27%	24.12%	0.85%
Administrative	10.55%	10.41%	-0.14%
<b>Totals</b>	<b>100%</b>	<b>100%</b>	<b>-</b>



# Revenues

## Types of Revenue

- Property taxes (around 71%-75% of annual budget)
- State Aid (around 19%-25% of annual budget) - Includes Foundation aid, building aid, BOCES aid, Transportation aid, Excess Cost aid, IMA, etc.
- Miscellaneous aid categories (around 3%-4% of annual budget)
- Reserves and fund balance (around 2%-4% of annual budget)



# State Aid

## Expense Based Aids

- Building Aid – capital improvement projects
- BOCES Aid – cooperative purchasing through BOCES throughout NYS
- Transportation Aid – contracted transportation or purchase of buses
- IMA Aid – based on enrollment numbers
- Excess Cost/High Cost Aid – based on the cost of students in Special Education programs

## Other State Aid

- FOUNDATION AID!!!





# What is Foundation Aid??

- Unrestricted aid category that supports school districts expenditures (not expense based like the other aid categories)
- What is this formula based on???
  - Enrollment – RWADA, TWPU
  - Free/Reduced price students
  - Combined Wealth Ratio (CWR)
  - Adjusted growth income (AGI)
  - Property value in the district
  - Other items – CPI, Growth factor on property, cost per pupil

**NOTE:** State Aid Handbook

[https://stateaid.nysed.gov/publications/handbooks/handbook\\_2324.pdf](https://stateaid.nysed.gov/publications/handbooks/handbook_2324.pdf)



## Additional info about Foundation Aid

- In 2021-2022 state budget, Governor Hochul introduced a plan to “fully fund foundation aid”
  - It would be a 3 year venture and after the 2023-2024 school year, all district received more or at least what their calculation stated.
- Districts would always be “held-harmless”
  - This meant that year over year, no district would receive less aid that the previous year based on the foundation aid formula

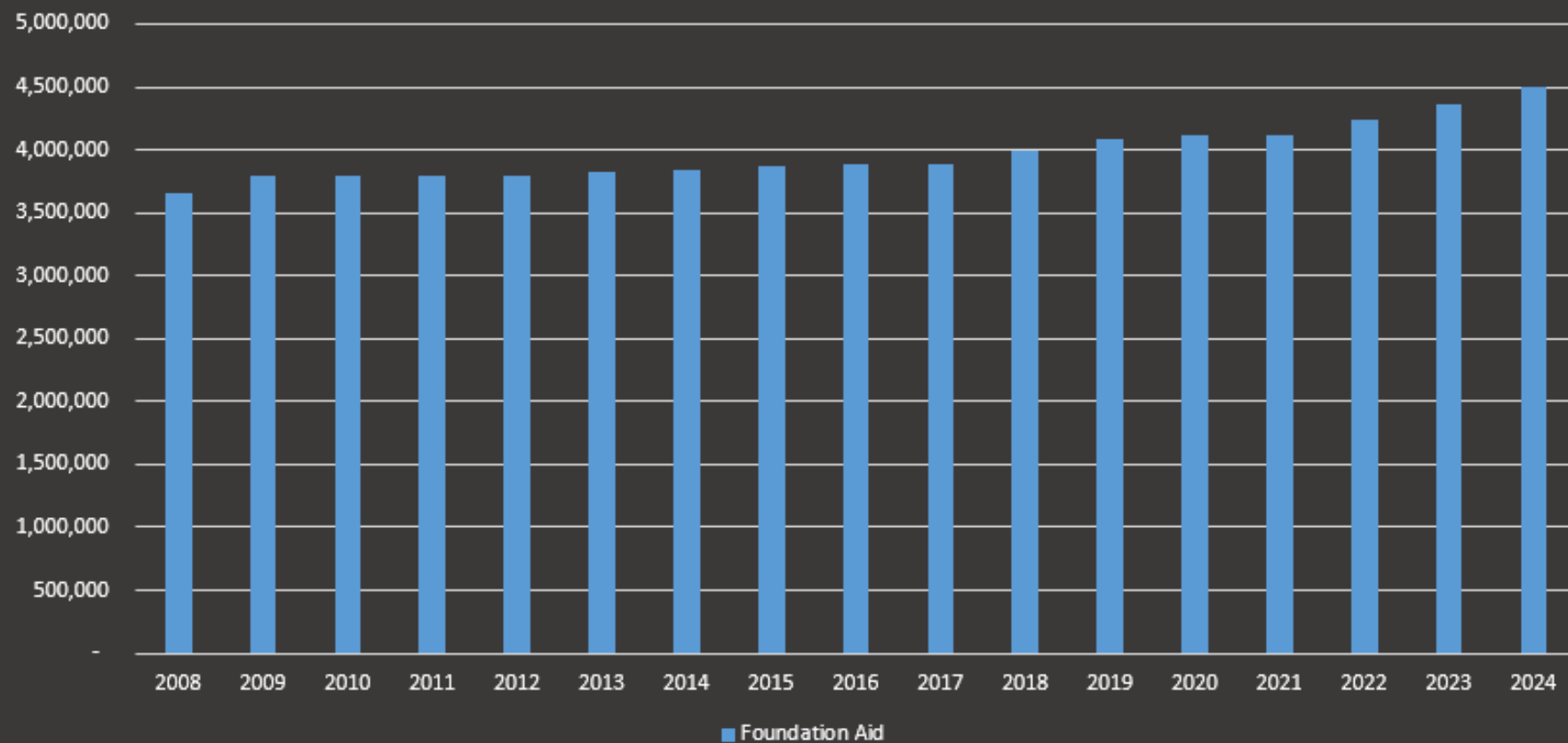
**NOTE:** State Aid Handbook

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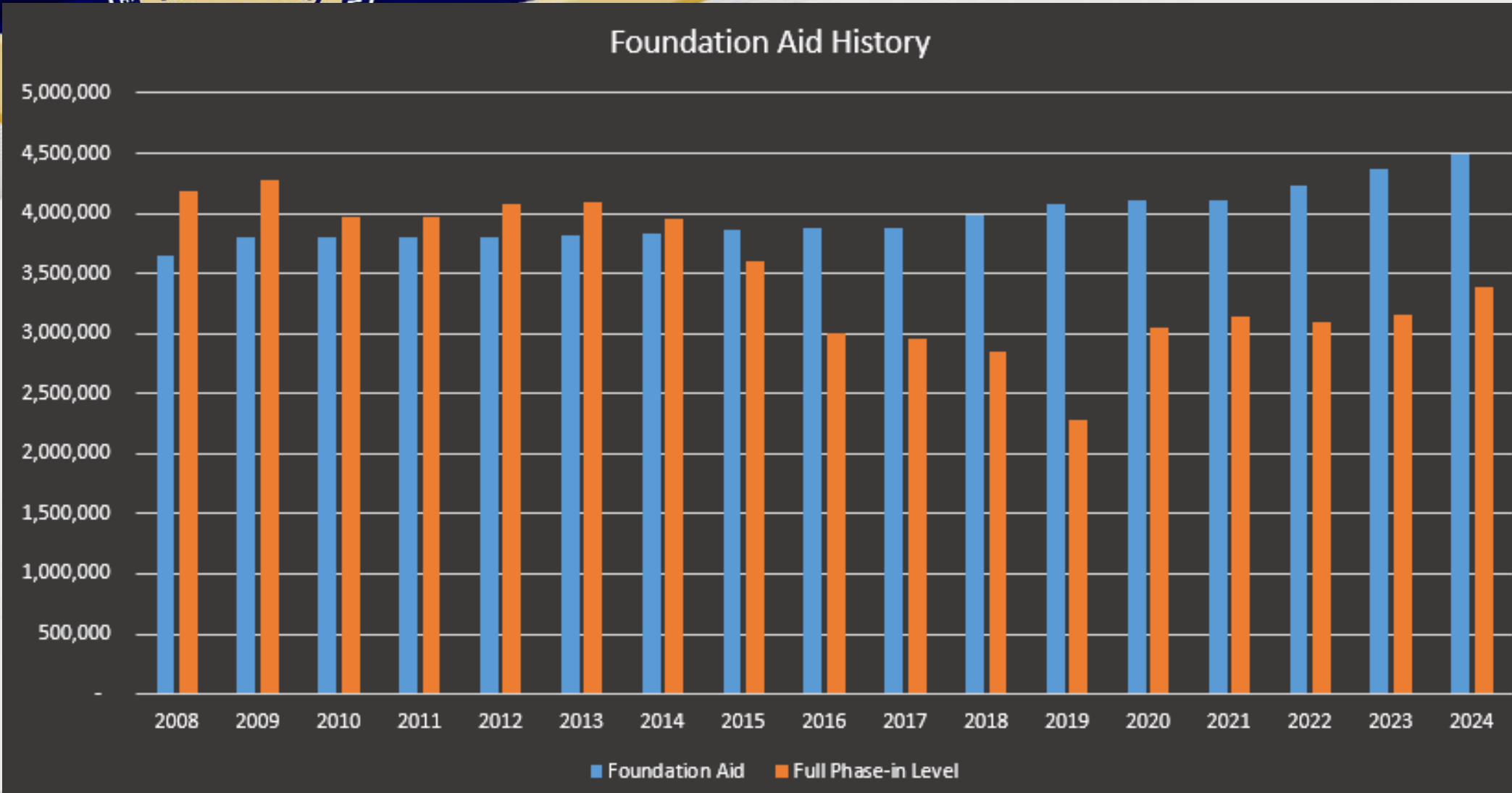
# Foundation Aid Since 2008

Foundation Aid History





# Received vs. Phase-in Amounts







## Foundation aid in the 2024-2025 Budget

- Foundation aid 2024-2025 budget is an overall 2.1% increase over 23-24 levels
  - A total of 336 districts would see an increase or receive the same amount
- Districts would no longer be “held-harmless”
  - This means districts could receive less aid than they have in previous years
  - In the budget a total of 337 districts would receive less aid
  - For these 337 districts, a decline of anywhere from 1%-50% would be applied compared to their “fully-funded” foundation aid amount

**NOTE:** According to NYSSBA, it would take an additional \$120 million for all districts to receive at least a 3% increase over 23-24 amounts



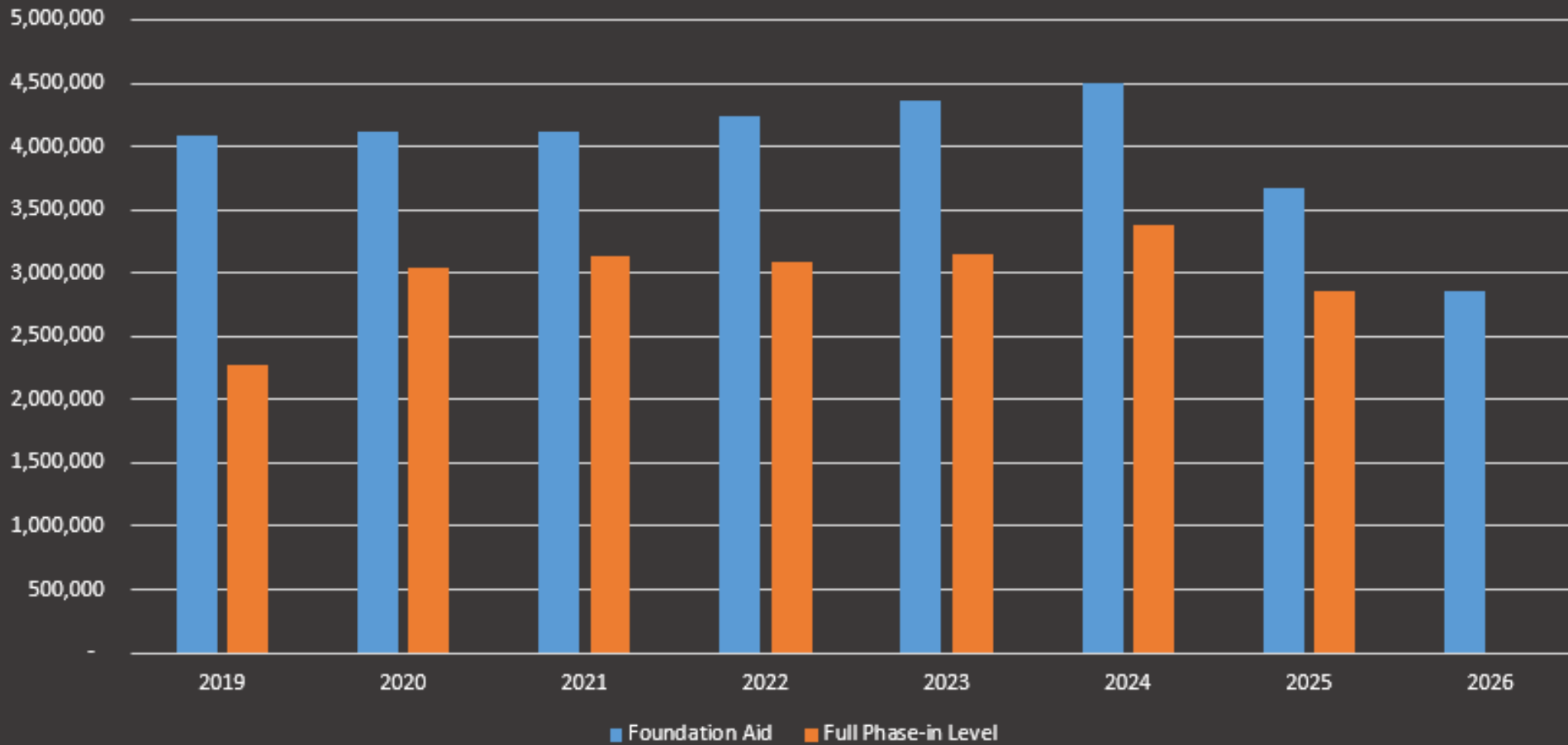
## Governor's initial aid run in January

2023-24 BASE YEAR AIDS:		
FOUNDATION AID	4,494,780	3,669,428
FULL DAY K CONVERSION	0	0
UNIVERSAL PRE-KINDERGARTEN	118,800	334,800
BOCES	880,119	1,012,631
SPECIAL SERVICES	0	0
HIGH COST EXCESS COST	48,945	41,083
PRIVATE EXCESS COST	0	0
HARDWARE & TECHNOLOGY	6,368	4,502
SOFTWARE, LIBRARY, TEXTBOOK	99,938	99,615
TRANSPORTATION INCL SUMMER	400,584	345,061
BUILDING + BLDG REORG INCENT	3,057,368	2,604,112
OPERATING REORG INCENTIVE	0	0
CHARTER SCHOOL TRANSITIONAL	0	0
ACADEMIC ENHANCEMENT	0	0
HIGH TAX AID	0	0
SUPPLEMENTAL PUB EXCESS COST	1,066	1,066
<b>TOTAL</b>	<b>9,107,968</b>	<b>8,112,298</b>



# History vs. Future

Foundation Aid History and Future Projections







## State Aid Ratios

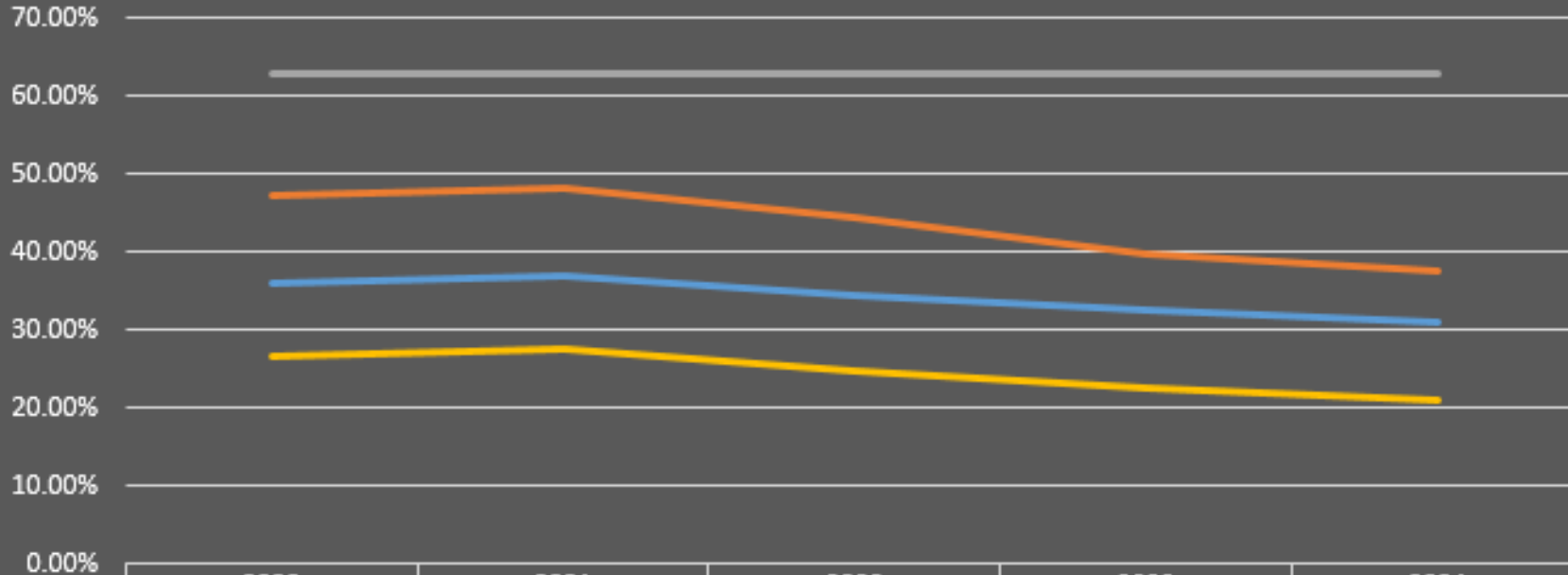
- Each district receives an aid ratio that the state will reimburse a district based on allowable expense categories.
- For each dollar spent, a district receives a percentage back in aid in either that current year or the following year.
- Aid categories include;
  - BOCES expenses
  - Transportation expenses
  - Capital improvement projects





# State Aid Ratio Trends

Aid Factors



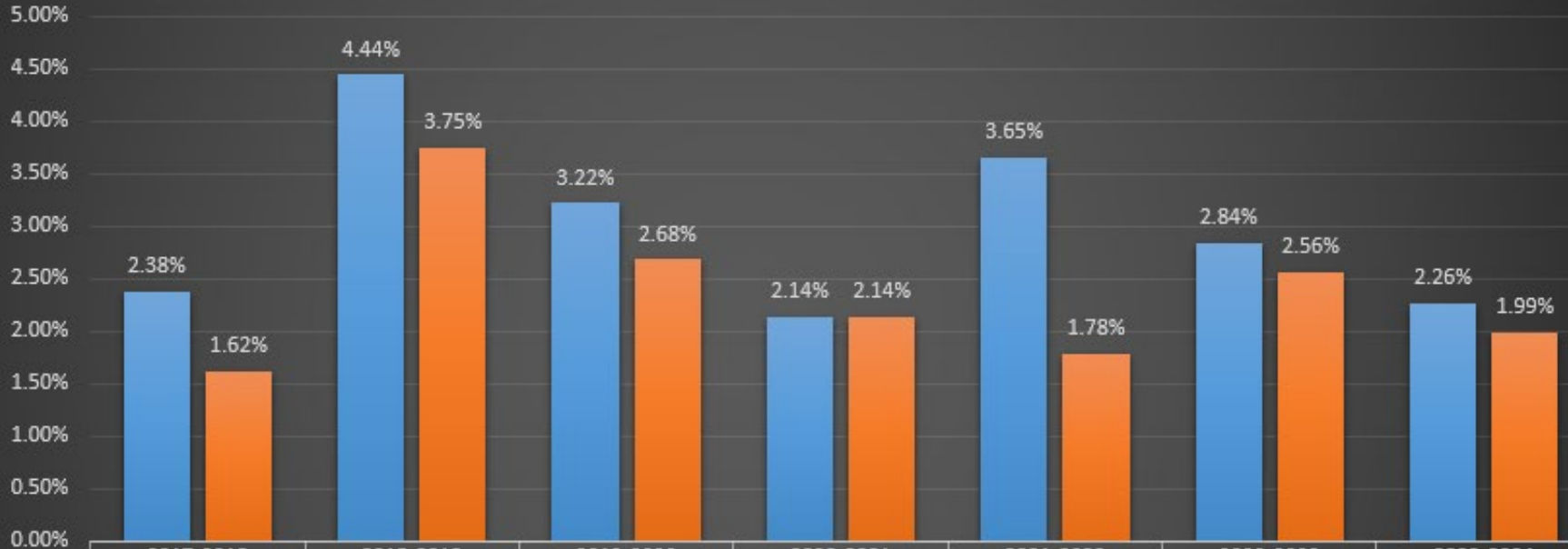
	2020	2021	2022	2023	2024
Transportation	36.00%	36.90%	34.50%	32.70%	31.20%
BOCES	47.40%	48.10%	44.50%	39.90%	37.50%
Building	62.90%	62.90%	62.90%	62.90%	62.90%
RWADA	26.80%	27.70%	24.80%	22.70%	21.00%

— Transportation — BOCES — Building — RWADA



# Tax Cap Trend

Tax Cap Trend



	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
■ Tax Cap Limit	2.38%	4.44%	3.22%	2.14%	3.65%	2.84%	2.26%
■ BOE Approved	1.62%	3.75%	2.68%	2.14%	1.78%	2.56%	1.99%

■ Tax Cap Limit    ■ BOE Approved



# Tax Cap Calculation

Allowable 2024-2025 Tax Cap Limit	28,789,381
2023-2024 Tax Levy	<u>27,815,002</u>
Increase from Prior Year	974,379
2024-2025 Tax Cap as %	3.50%

## Items that influence the tax cap

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





# Future Tax Cap Projection

Tax Cap Trend



■ Tax Cap Limit     ■ BOE Approved





# 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 (sale or scrap metal, gifts, donations, etc.)



# Other Sources of Revenues to Consider

- Interest earnings
- Federal Grants – NCLB, ESSA
- Use of existing reserves
- Use of Fund Unassigned Fund Balance

**NOTE:** Federal Stimulus funds will fall off after September 30<sup>th</sup>, 2024



# Reserves

## Current Reserves

- Unemployment Reserve - \$170,000
- ERS Reserve - \$2,164,192
- TRS Reserve - \$1,204,315
- Tax Cert Reserve - \$460,570
- EBALR - \$673,551
- Capital Reserve (2020) - \$2,644,383
- Capital Reserve (2021) - \$2,644,383
- Repair Reserve (Winkleman) - \$5,000
- Repair Reserve (District Facilities) - \$250,000





# Fund Balance

## Current Reserves

- Appropriated Fund Balance - \$575,000
- FBMP – Appropriated Fund Balance - \$1,162,318
- Assigned Appropriated (EBALR) - \$50,000
- Unappropriated Fund Balance - \$5,509,134 (13.91%)





# Upcoming Dates

## ➤ Budget Workshops

- April 9<sup>th</sup> and May 7<sup>th</sup> at 5:00pm (District Office prior to BOE meetings)
- April 16<sup>th</sup> and April 25<sup>th</sup> at 8:00am (District Office)

## ➤ Upcoming BOE Meetings

- April 1<sup>st</sup> - State Budget is due
- April 9<sup>th</sup> - Adoption of the Budget and Final Budget Presentation
- Must submit Property Tax Report Card by April 26<sup>th</sup> - Can have additional BOE meeting if necessary prior to this date
- May 7<sup>nd</sup> - Introduction of BOE candidates
- May 21<sup>th</sup> - Budget and BOE Candidate Vote

➤ Board Petitions – Due by April 22<sup>nd</sup> by 5:00pm at District Office (30 days prior to vote)

March 12, 2024