



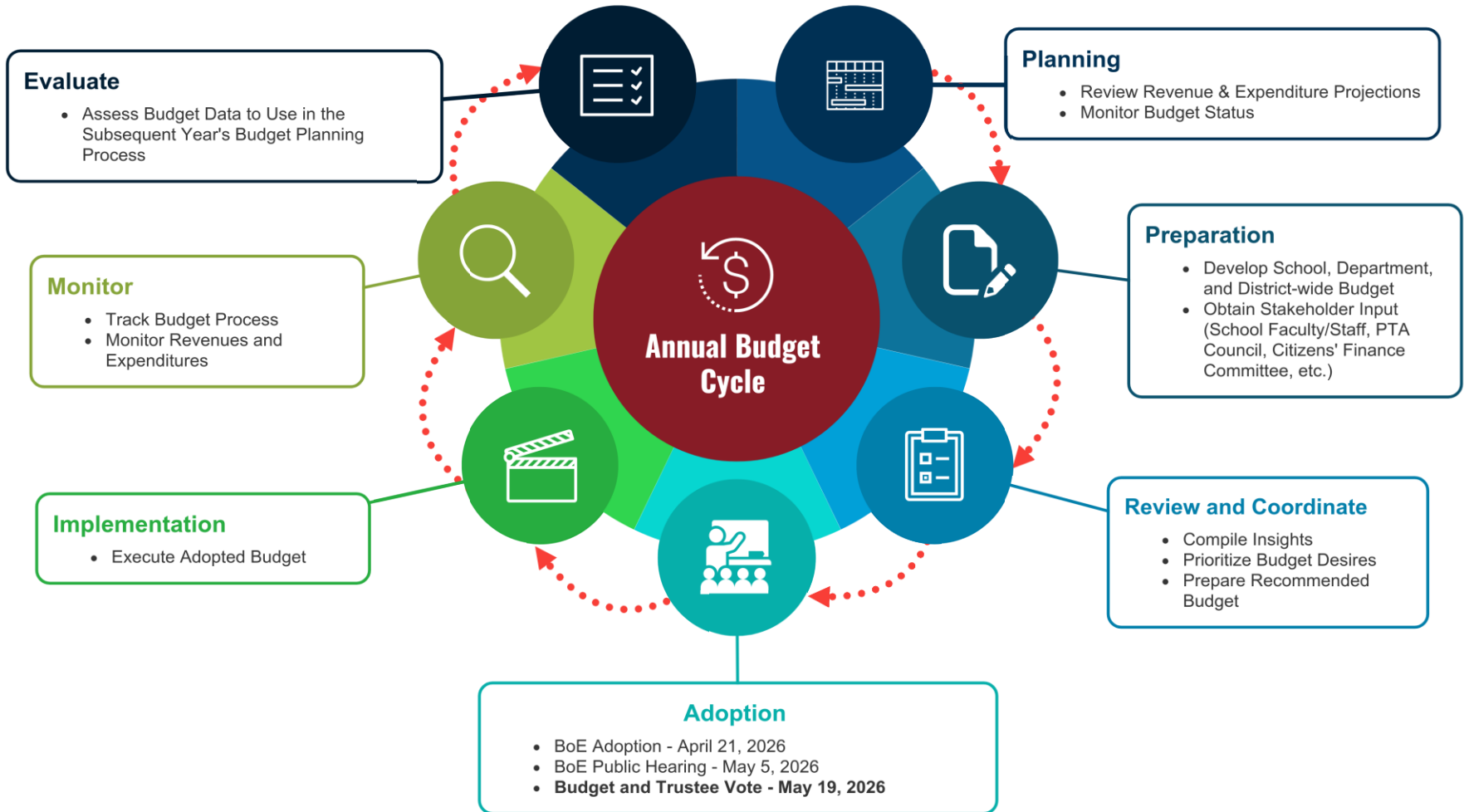
# 2026-2027 Budget Discussion Board of Education Meeting December 9, 2025



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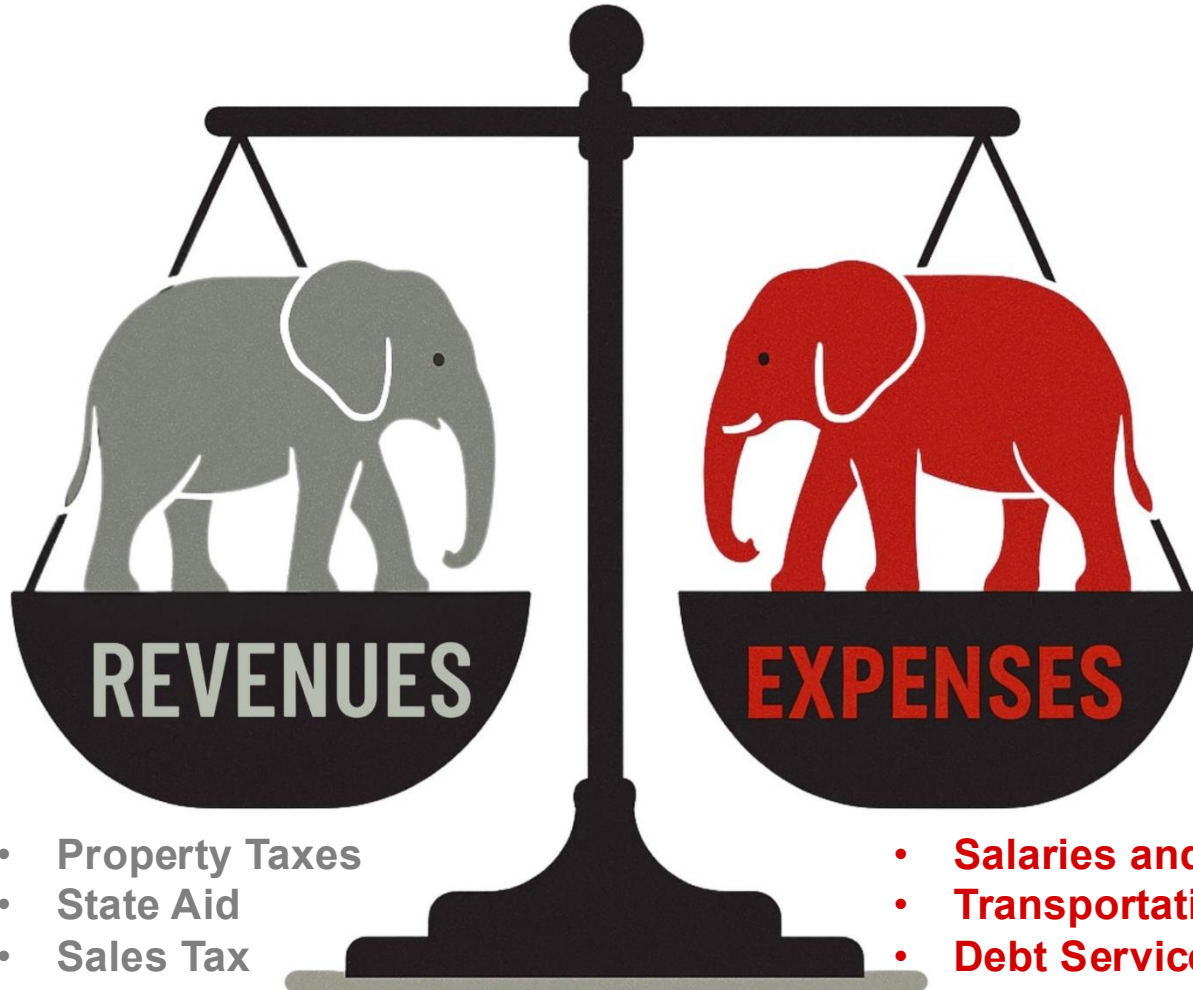
- **Budget Development Cycle**
- **Driving Factors for 2026-2027**
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- **Four Year Reserve and Fund Balance Analysis**
- **Tax Certiorari Review**

# SCSD Annual Budget Cycle Starts July 1st





# 2026-2027 Annual Budget





# Driving Factors - Revenues

- **CPI for Tax Levy Cap Calculation - CPI trending above 2.0% (Currently around 3.0%, last year it was at 2.95%)**
  - **Maximum levy with exclusions anticipated between 2.25%-3.00%**
- **State Aid**
  - **Uncertainty with Foundation Aid**
- **Interest Revenue**
  - **Interest rates continue to drop**
- **Appropriated Fund Balance and Use of Reserves**
  - **Current use - \$1,688,256**
  - **Projected use - \$1.75M-\$2.50M**



# Driving Factors - Expenses

- **NYS Teachers Retirement System (TRS) Pension Employer Contribution Rate Impact – from 9.59% to 8.25%-8.75%**
  - All certified staff including teachers, teacher assistants, administrators, etc.
  
- **NYS Employee Retirement System (ERS) Pension Employer Contribution Rate Increase – from 16.5% to 17.6%**
  - All non-certified staff including teacher aides, monitors, custodians, maintenance, office staff, etc.
  
- **Anticipated Health Insurance Rate Increases**
  - **Empire Plan – (Teachers only)**
    - Calendar Year 2026 Aggregate Increase of 11.62%
    - Calendar Year 2027 Aggregate Projected Increase of 12%-14%
  - **PNW Consortium Plan – (All other employees)**
    - Fiscal Year Projected Increase of 5%



# Budget History

Year	Budget	B to B Change	Tax Rate % Increase	Assessments	CPI Figure	Dollars Raised via CPI or \$ Change in Tax Levy
2025-26	\$113,477,113	2.41%	2.52%	475,660,436	2.95%	\$2,341,185
2024-25	\$110,810,731	4.31%	3.79%	474,920,082	4.12%	\$2,391,641
2023-24	\$106,228,824	5.19%	1.91%	479,771,020	8.00%	\$2,361,889
2022-23	\$100,982,930	3.59%	2.66%	475,651,355	4.70%	\$1,653,984
2021-22	\$97,483,143	2.98%	1.81%	478,764,547	1.23%	\$1,576,203
Average		3.70%	2.54%	476,953,488		



# 4 Year Reserve and Fund Balance Analysis

Reserve	6/30/2025	6/30/2024	6/30/2023	6/30/2022
Retirement Contributions (ERS Reserve)	\$1,486,776	\$893,751	\$856,317	\$1,176,919
Retirement Contributions (TRS Reserve)	\$2,095,115	\$1,541,174	\$1,447,742	\$1,327,825
Tax Certiorari Reserve	\$8,073,728	\$5,887,528	\$5,854,737	\$8,219,991
Employee Benefit Accrued Liability Reserve	\$234,028	\$196,006	\$214,569	\$230,592
Capital Reserve	\$1,977,257	\$1,825,278	\$1,267,345	\$4,489,687
Unassigned Fund Balance	\$4,539,085	\$4,432,429	\$4,247,801	\$4,036,578
Appropriated Fund Balance/Retirement Contribution Reserve (ERS)	\$1,688,256	\$1,688,256	\$438,256	\$528,555
<b>Total</b>	<b>\$20,094,245</b>	<b>\$16,464,422</b>	<b>\$14,326,767</b>	<b>\$20,010,147</b>





# Upcoming BOE Meeting Dates and Budget Topics

<b>Jan. 20, 2026</b>	<b>Budget Planning Session (Non-Instructional)</b>
<b>Feb. 10, 2026</b>	<b>Budget Planning Session (Instructional)</b>
<b>March 17, 2026</b>	<b>Budget Planning Session (Summary)</b>
<b>April 21, 2026</b>	<b>Budget Summary and Budget Adoption</b>
<b>May 5, 2026</b>	<b>Public Budget Hearing</b>
<b>May 19, 2026</b>	<b>Budget Vote and Trustee Election</b>