



SCSD
SOMERS CENTRAL
SCHOOL DISTRICT



Forward in Excellence



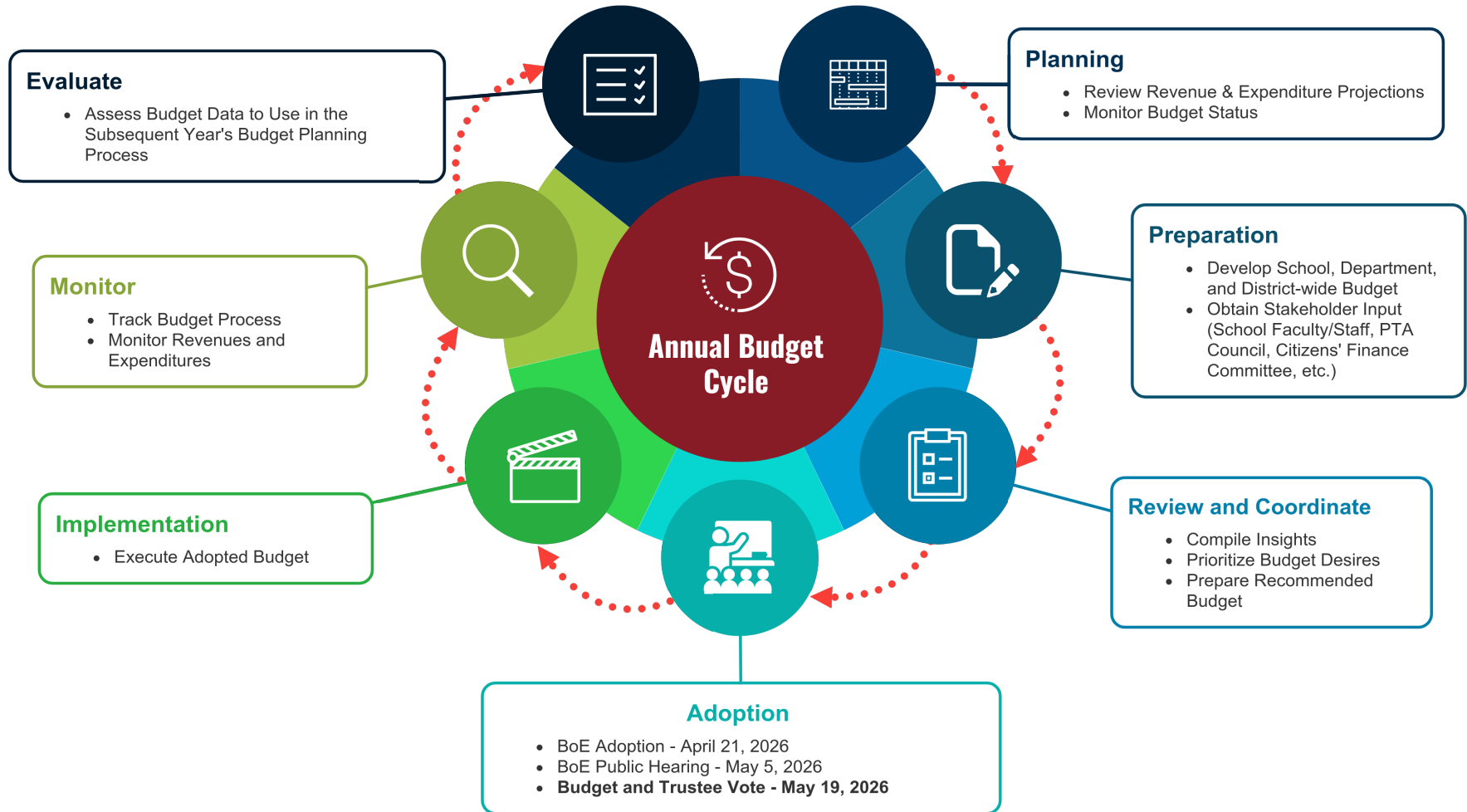
2026-2027 Budget Discussion Board of Education Meeting December 9, 2025



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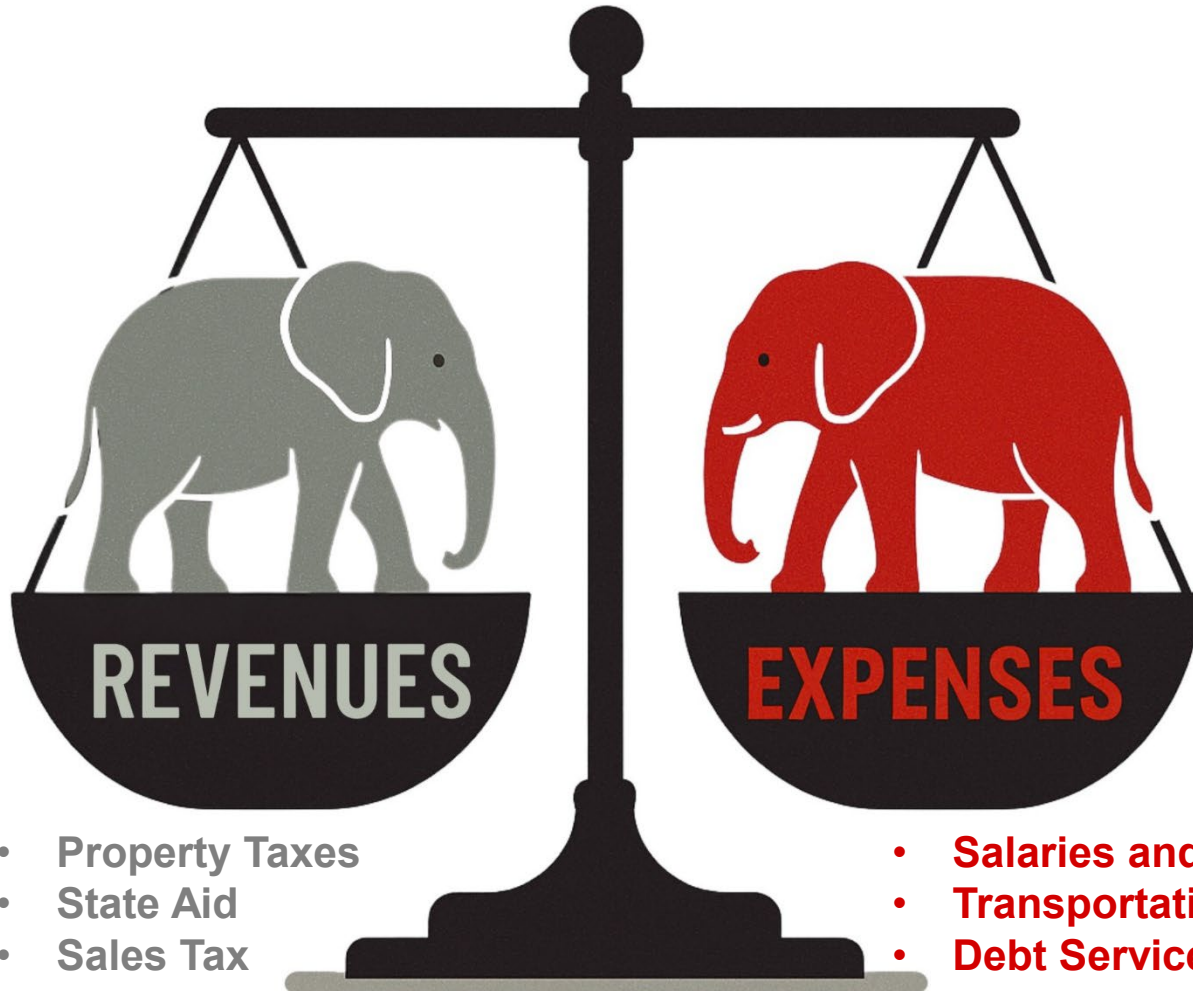
- **Budget Development Cycle**
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SCSD Annual Budget Cycle Starts July 1st





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
Total	\$20,094,245	\$16,464,422	\$14,326,767	\$20,010,147



Tax Certiorari Review

2021-2022	2022-2023	2023-2024	2024-2025
\$0	\$2,488,554	\$1,142,851	\$19,863

Amount Available in Tax Certiorari Reserve **\$ 8,073,728**

Plaintiffs' Claims Pending **\$25,347,824**

Many of these claims are ongoing and will be resolved in upcoming years. There is one large tax certiorari that represents over 75% of the potential liability.

The District continues to monitor these claims and reserves funds accordingly. Currently, we are reserved for 31.85% of the petitioners' requests.



Upcoming BOE Meeting Dates and Budget Topics

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