

To: Dr. Sam Galloway, Mike Briggs and Members of the Board of Education.

From: Mike Parker

I have undertaken a review of the 2027 Budget Proposal presented to the Board of Finance on March 10, 2026. We are facing a difficult budgetary year. The state is “sitting” on nearly 6 billion in revenues while municipal education and operations departments face increased costs in nearly every category, from salaries, insurances, energy, transportation and materials. Our taxpayers face the same inflationary pressures.

We have just had a re-evaluation of our tax base and, as a consequence, the mil rate will “automatically” be reduced so as to produce the same net revenue. There is little question but that we will have to raise the mil rate for 2027 to cover the increased demand for revenue. If, however, we raise it too much, the impact on the now higher valued properties will not go unnoticed by the taxpayers of Somers. As in the past, we need to strike a balance between the financial needs of the various departments in Town and the revenues we might raise without significant objection. We no longer have reserve funds in excess of minimum requirements.

The Board of Finance has adopted an informal policy of submitting written questions regarding the proposed budget. Interested residents may also submit questions. The subject matters will be addressed and included in the discussions at subsequent meetings of the Board of Finance. The following list of questions is not exclusive and there may well be additions as we move through the budget process. To avoid replication, I have numbered my questions as “MP-1,” “MP-2,” etc., so that, if faced with a similar question from another Board member, the respondent may simply refer to the prior question and answer. I encourage other Board members to so identify their questions.

MP-1 May we have the census data for each school for the years 2024, 2025, 2026 and as projected for 2027.

MP-2 With respect to Teacher Salaries beginning on the last line of page 1 of the proposal, how many positions or full-time equivalents (FTEs) are currently not filled or will be vacated by the end of the current school year. For each such responsive position, please append the proposed budget amount. Please respond with respect to each of the 23 categories of teacher. Particular attention should be given the SES and SHS, lines 4 and 5, page 2.

MP-3 It would help to have the FTEs for the 2026 Approved Budget so that personnel increases/decreases could be identified.

MP-4 Maintenance Supervisor: subsequent to the termination of James MacFeat, I was told that a replacement would be available at a substantial savings. This appears not to be the case.

MP-5 With respect to Certified Salaries, Related Services, how many positions or full-time equivalents (FTEs) are currently not filled or will be vacated by the end of the current school

year. For each such responsive position, please append the proposed budget amount. Please respond with respect to each of the 12 line items.

MP-6 With respect to Non Certified Salaries beginning on page 2 and continuing to page 4, how many positions or full-time equivalents (FTEs) are currently not filled or will be vacated by the end of the current school year. For each such responsive position, please append the proposed budget amount. Please respond with respect to each of the 42 line items.

MP-7 Why a \$10,000+ raise for the Pupil Services Coordinator?

MP-8 Is a “Homebound Tutor” really necessary?

MP-9 Under Additional Compensation: Appears as a discretionary fund? Why shouldn't \$100,000 be removed?

MP-10 In the past, health insurance increases have always been substantially reduced prior to budget approval. I don't see an 18% percent health insurance premium increase as sustainable.

MP-11 How many students, by school, are issued chrome books, ipads or some similar device? How many chrome books, ipads or similar devices are kept in reserve, are in repair status or otherwise in usable inventory?

MP-12 Are FICA, Retirement, Unemployment and Workers Comp. computed as relative percentages of salaries? If so will adjustments be made if there is a reduction/increase in salaries?

MP-13 Please explain the staggering increase in Prof. development costs.

MP-14 What is the reason for \$55,000 in OT/PT in contracted services?

MP-15 What is the projected expenditure for Repairs and maintenance services in 2026?

MP-16 What is the projected expenditure for Other Purchased Services in 2026?

MP-17 What is the projected expenditure for Property Liability Insurance in 2026?

MP-18 What is the projected expenditure for Special Education in 2026? Generally, having the projected expenditure for 2026 where there appears a marked increase in a significant expenditure will be helpful.

MP-18 What is the amount of Textbooks actually purchased to date under the 2026 budget?

MP-19 Please provide support (reasons for) the textbook increases, \$5,000 General SW; \$6,000 Math SHS; \$90,000 Language Arts SES and \$10,000 Social Studies SES.

MP-20 Tech Related Supplies seems to carry about \$10,000 in excess.

MP-21 Business Operational Software seems \$50,000 in excess.

MP-22 Capital outlay for SHS appears excessive, there must be an explanation.

MP-23 Capital Outlay Technology. Is this for chrome books? How many do you intend to purchase?