



**Rye Neck UFSD  
Budget Presentation**

**2026-2027**

**May 6, 2026: Board of Education Meeting**



# Board of Education

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**Erica Wagner, President**

**Halli Gatenio, Vice President**

**Jason Carmel, Trustee**

**Ruth Homberg, Trustee**

**Alex Rainert, Trustee**



# Administration

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**Michael Burke**, Superintendent of Schools

**Carolyn Mahar**, Assistant Superintendent for Business and Finance

**Corinne Ryan**, Assistant Superintendent for Curriculum and Instruction

**Melinda Folchetti**, Principal, High School

**Jason Doerr**, Principal, Middle School

**Michael Scarantino**, Principal, F.E. Bellows Elementary School

**Tara Goldberg**, Principal, Daniel Warren Elementary School

**Michael Priskie**, Assistant Principal for Middle/High School

**H. William Siegel**, Director of Pupil Personnel Services

**Joseph Ceglia**, Director of Health, Physical Education & Athletics

**Mary Lanza**, Director of Technology and Communications



# Important Budget Dates

**February 11**

**Public Budget Discussion**

7:00pm, MS/HS  
Community Room

**April 21**

**Public Budget Discussion &  
Adoption**

7:00pm, MS/HS  
Community Room

**March 18**

**Public Budget Discussion**

7:00pm, MS/HS  
Community Room

**May 6**

**Final Budget Hearing**

9:00am, Daniel Warren  
Auditorium

**May 19**

**BUDGET VOTE and TRUSTEE ELECTION**

**7:00am - 9:00pm, MS/HS Community Room**





## 2026-2027 Budget - At a Glance

### TAX LEVY

Total Tax Levy  
\$45,549,118

Change in Tax Levy  
+\$ 1,057,417  
+2.38%

### SPENDING

Total Budget

\$ 53,812,226

Budget Change

+\$1,263,815 +2.41%

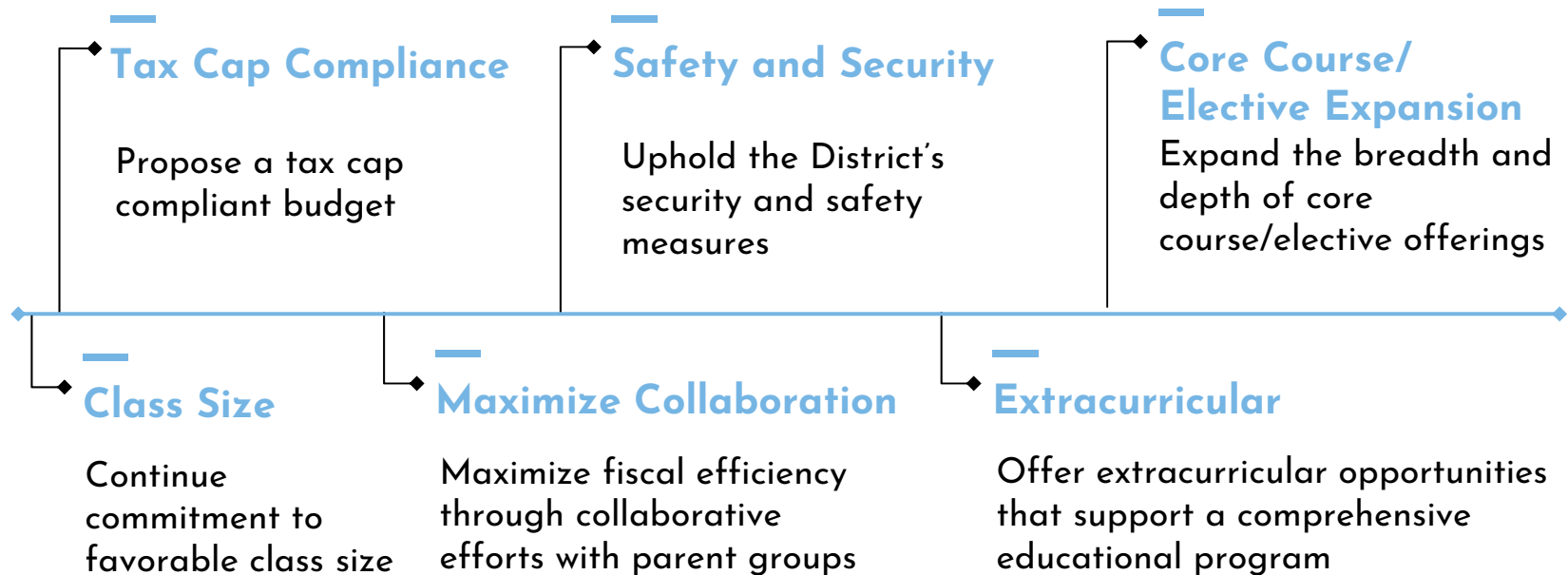
### ESTIMATED TAX RATE CHANGES

Rye Town -4.85%

Rye City +1.84%

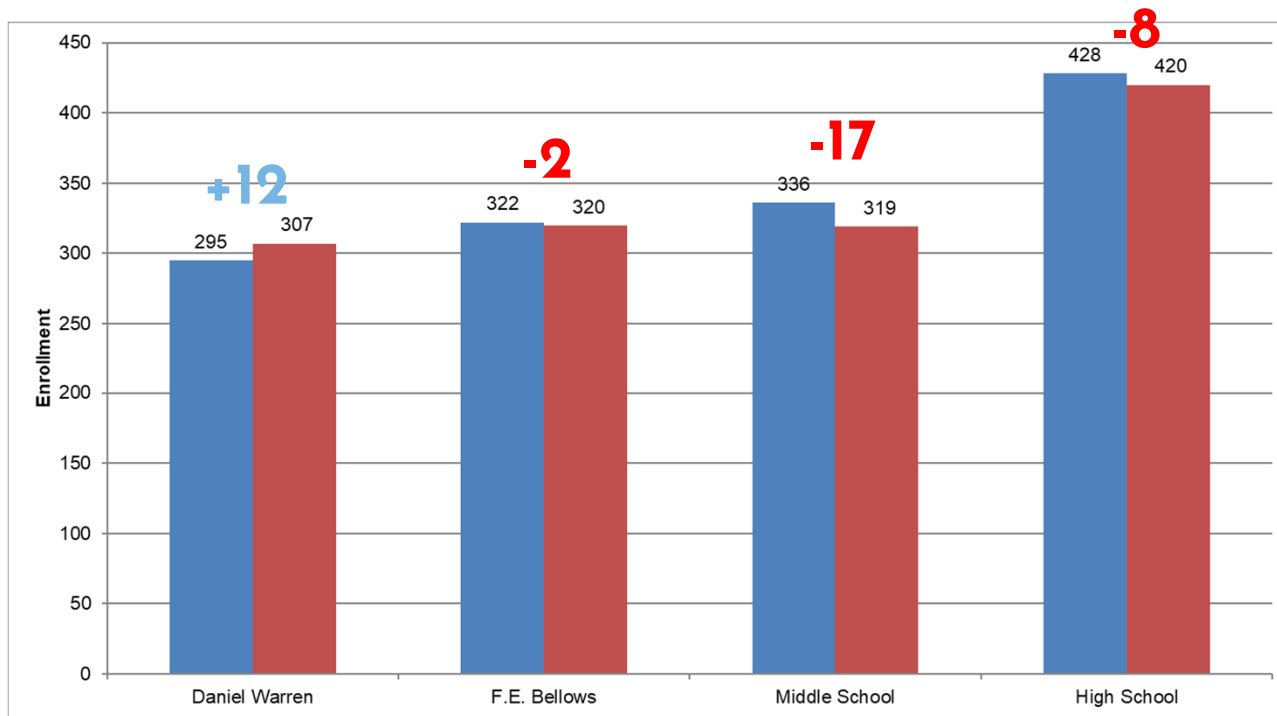


# 2026-2027 Budget Goals





# Actual and Projected Enrollment



■ 2025-26 Actual Enrollment  
**1,381**

■ 2026-27 Projected Enrollment  
**1,366**



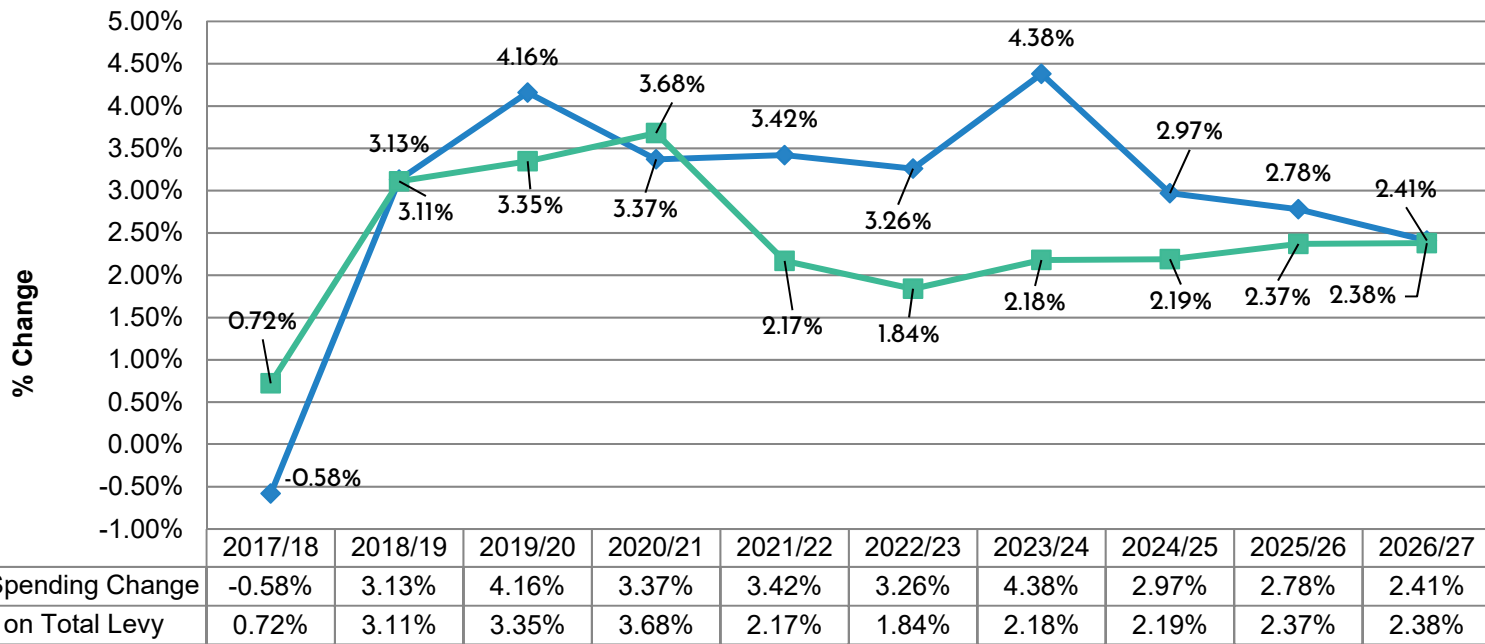
# Estimated Revenues

Source of Revenue	Budgeted FY 25-26	Proposed FY 26-27	% of the budget	Change in funding	% Change
<b>Appropriated Fund Balance, July 1</b> (funds used to reduce tax rate)	575,000	575,000	1.07%	-	0.00%
<b>Local Sources</b>					
→ Property Tax*	44,491,701	45,549,118	84.64%	1,057,417	2.38%
Westchester County Sales Tax	775,000	800,000	1.49%	25,000	3.23%
<b>State Sources</b>					
→ Estimated State Aid	5,305,710	5,363,108	9.97%	57,398	1.08%
<b>Transfers in</b>					
Debt Service Reserve	150,000	100,000	0.19%	(50,000)	-33.33%
ERS Reserve	580,000	650,000	1.21%	70,000	12.07%
TRS Reserve	100,000	150,000	0.28%	50,000	50.00%
<b>Other Sources</b>					
Interest on deposits	450,000	400,000	0.74%	(50,000)	-11.11%
Refund of PY Costs (BOCES, etc.)	70,000	90,000	0.17%	20,000	28.57%
→ ERate Cat 2 Funding	-	70,000	0.13%	70,000	NM
Miscellaneous	51,000	65,000	0.12%	14,000	27.45%
<b>Total - Other Sources</b>	<b>571,000</b>	<b>625,000</b>	<b>1.16%</b>	<b>54,000</b>	<b>9.46%</b>
<b>Grand Total</b>	<b>52,548,411</b>	<b>53,812,226</b>	<b>100.00%</b>	<b>1,263,815</b>	<b>2.41%</b>

\* A portion of the property tax levy will be paid by the State in the form of STAR repayments.



# Tax Cap Levy & Budget History





# Proposed Expenses

Expense Category	Budget 2025-2026	Budget 2026-2027	\$ Change	% Change	% of 2026-27 Budget
Board of Education/Central Office	\$ 2,610,802	\$ 2,610,760	(43)	0.00%	5.10%
Employee Benefits	13,034,809	13,546,109	511,300	3.92%	23.88%
Cleaning/Repair, Maintenance & Storeroom	2,523,036	2,416,310	(106,726)	-4.23%	5.79%
Supervision & Security	778,313	597,342	(180,971)	-23.25%	2.13%
Utilities	892,504	939,073	46,569	5.22%	1.65%
Curriculum Development & Instructional Supervision	2,262,769	2,329,540	66,771	2.95%	4.30%
Regular School Instruction & ENL	14,262,076	14,937,450	675,374	4.74%	27.33%
Special Education	5,735,166	6,206,315	471,149	8.22%	10.33%
Library & Media	554,172	568,267	14,095	2.54%	1.12%
Technology	1,356,847	1,530,192	173,345	12.78%	2.48%
Counseling, Health Services, Psychology & Social Work	2,211,691	2,186,718	(24,973)	-1.13%	4.21%
Co-Curricular & Interscholastic Athletics	1,721,835	1,721,493	(342)	-0.02%	3.27%
Transportation	1,023,513	990,705	(32,808)	-3.21%	1.51%
Debt Service	3,060,877	2,708,452	(352,425)	-11.51%	5.89%
Interfund Transfers	520,000	523,500	3,500	0.67%	1.01%
<b>TOTAL</b>	<b>52,548,411</b>	<b>53,812,226</b>	<b>1,263,815</b>	<b>2.41%</b>	<b>100.00%</b>
<b>Total Salaries</b>	<b>\$ 25,661,161</b>	<b>\$ 26,389,787</b>	<b>728,626</b>	<b>2.84%</b>	<b>49.04%</b>



# Proposed Expense Changes



## Health Insurance

Active and Medicare health insurance rates are increasing by a composite rate of 8.77%

- Actives rates +7.83%,
- Retiree Medicare rates +9.87% to +14.77%



## Employer Retirement System Contributions

TRS: 9.59% → 8.24%

ERS: 16.50% → 17.60%

Taken together, net pension expenses are estimated to decrease \$140K



## Special Education Outside Placements and Related Transportation

Fluctuates annually based on placements and routes, transportation assumes estimated 3.0% CPI

Net increase of +\$512K

- Five new potential placements
- Changes to existing placements

*Can and will change based on placement development*



# Proposed Expense Changes, continued



## Staffing and Program Changes

Addition of one new psychologist/social worker to head up the MS/HS in-house therapeutic support program

Reallocation of certain security duties to existing district staff



## Elementary ELA Curriculum

Initial and recurring costs for a new elementary ELA curriculum



## Transfer to Capital

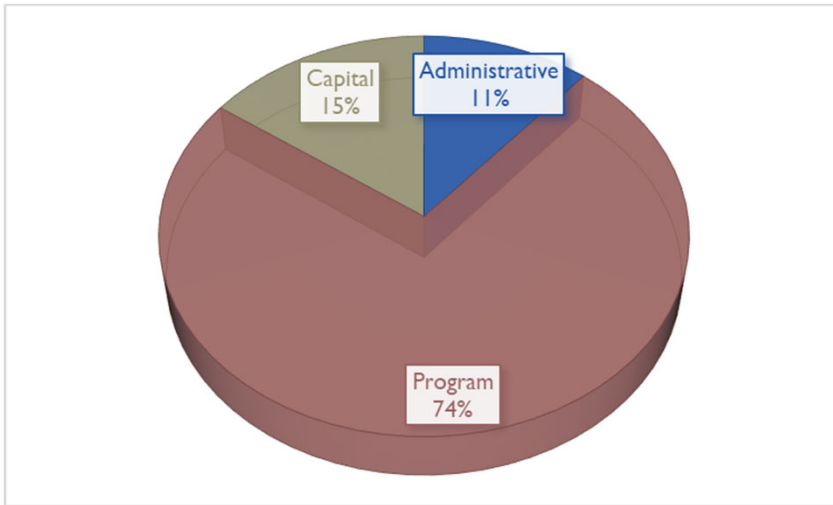
Allocation for capital improvements, renovations and upgrades:

- MS/HS electrical system upgrades (continuation of funding)
- MS/HS Gym boiler replacement
- FEB Annex HVAC unit replacement, other district HVAC replacements
- DW gym floor replacement
- DW playground repairs/replacements

**Funding level of \$485,000  
(no change from prior year)**



# 2026-27 Three-Part Budget



Category	Proposed FY 2026-2027	Proposed		
		Administrative	Program	Capital
Board of Education	\$ 15,800	\$ 15,800	\$ -	\$ -
Central Administration/Business Office	1,492,556	1,492,556	-	-
Security & Supervision	597,342	-	-	597,342
Operations & Maintenance	3,355,383	-	33,000	3,322,383
Special Items (Legal, Audit, Insurance)	1,102,404	1,022,503	10,000	69,900
<b>Total General Support</b>	<b>\$ 6,563,485</b>	<b>\$ 2,530,860</b>	<b>\$ 43,000</b>	<b>\$ 3,989,625</b>
Curriculum Development and Supervision	\$ 2,329,540	\$ 1,467,429	\$ 862,111	\$ -
Regular School Instruction	14,634,304	-	14,634,304	-
Special Education	6,206,315	191,097	6,015,218	-
Library & Media	568,267	-	568,267	-
Technology	1,530,192	152,003	1,378,189	-
School Counseling	1,030,643	-	1,030,643	-
Health Services	545,308	-	545,308	-
English as a New Language (ENL)	527,363	-	527,363	-
Psychology & Social Work	610,767	-	610,767	-
Interscholastic Athletics	1,497,276	214,166	1,283,110	-
<b>Total Instruction</b>	<b>\$ 29,479,975</b>	<b>\$ 2,024,695</b>	<b>\$ 27,455,280</b>	<b>\$ -</b>
<b>Total Pupil Transportation</b>	<b>\$ 990,705</b>	<b>\$ -</b>	<b>\$ 990,705</b>	<b>\$ -</b>
Employee Benefits	\$ 13,546,109	\$ 1,500,724	\$ 11,064,655	\$ 980,729
Interfund Transfer	523,500	-	38,500	485,000
Debt Service	2,708,452	-	-	2,708,452
<b>Total Undistributed Expenses</b>	<b>\$ 16,778,061</b>	<b>\$ 1,500,724</b>	<b>\$ 11,103,155</b>	<b>\$ 4,174,182</b>
<b>Grand Total</b>	<b>\$ 53,812,226</b>	<b>\$ 6,056,279</b>	<b>\$ 39,592,140</b>	<b>\$ 8,163,807</b>



# What factors influence the tax rate change?

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Changes in **BUDGET**

*Movement in expenditures and revenues*

Changes in **EQUALIZATION**

*Rate is set each year by NYS Office of Real Property Services*

Changes in **ASSESSMENTS**

*Assessment levels are furnished by the municipal assessors to the school each year*



## Effects of Equalization & Assessment on the 2026-2027 Tax Rate Change

Category	Rye City	Rye Town
Change in the Equalization Rate	+4.52%	-2.05%
Change in Assessments	-3.82%	-3.94%
Change in Non-Homestead Base Proportion	-1.24%	-1.24%
<b>Subtotal: "Built-In" changes to the tax rate for 2026-27</b>	<b>-0.54%</b>	<b>-7.23%</b>
Amount as a result of budget & revenue changes	+2.38%	+2.38%
<b>Draft 2026-27 tax rate change</b>	<b>+1.84%</b>	<b>-4.85%</b>



# Calculate your Estimated School Taxes

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Click on the link to calculate your estimated SCHOOL taxes and the change from the prior year.

You will need your assessment for 2024 and 2025.



[2026-2027 Tax Rate Calculator](#)

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\*\*\*Be sure to click the correct tab at the top to select Rye Town or Rye City\*\*\*



# Referendum, Fall 2026

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RyeNeck Schools 18

# Athletic Field & Renovation Referendum Vote

October 1, 2026

Email your  
questions to  
[bond@ryeneck.org](mailto:bond@ryeneck.org)

Join us for our  
next livestream on  
May 20, 2026 at  
7:00pm

# Thanks!

Any questions?

Find more budget information at [www.ryeneck.org](http://www.ryeneck.org)  
→ 2026-2027 Budget Information



## RyeNeck Schools

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