



**SOUTH ORANGETOWN**  
Central School District

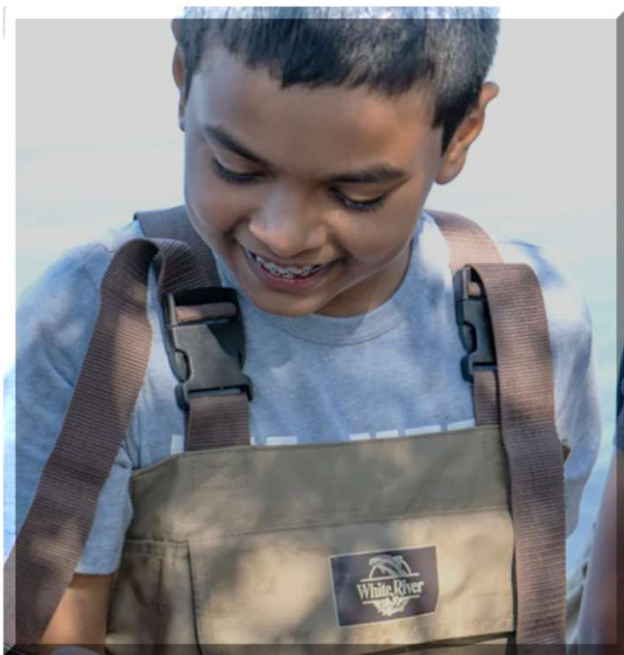
*2026 – 2027  
Proposed Budget*

*Public Hearing*

*May 12, 2026*



# *South Orangetown CSD Vision / Mission Statement*



**Elevate, Engage and Inspire through personalized and exceptional educational experiences that ensure all students achieve to their fullest potential.**

**Our values are:**

- ✓ To challenge our students with the highest quality education
- ✓ To foster an inclusive school district community based upon respect, responsibility, equity and global citizenship, and
- ✓ To provide a safe and nurturing environment which prepares every student for future success



# Agenda

- Budgetary Instructional Goals
- Enrollment Overview
- Revenue Considerations
  - Public School Funding
  - Federal Funding Trends
  - State Aid Trends & Regional Cost Index
  - Tax Cap Calculation & SOCSO Tax Levy Trends
  - Proposed Revenue Budget
- Expenditure Considerations
  - Proposed Expenditure Budget
  - Transfer to Capital & Propositions
- Budget Analysis (including 3-Part Component Analysis)
- Ballot Propositions
- Quick Budget Reference & Key Budget Dates
- Draft Contingency Budget
- Budget Credits & Accountability



# *Instructional Goals*

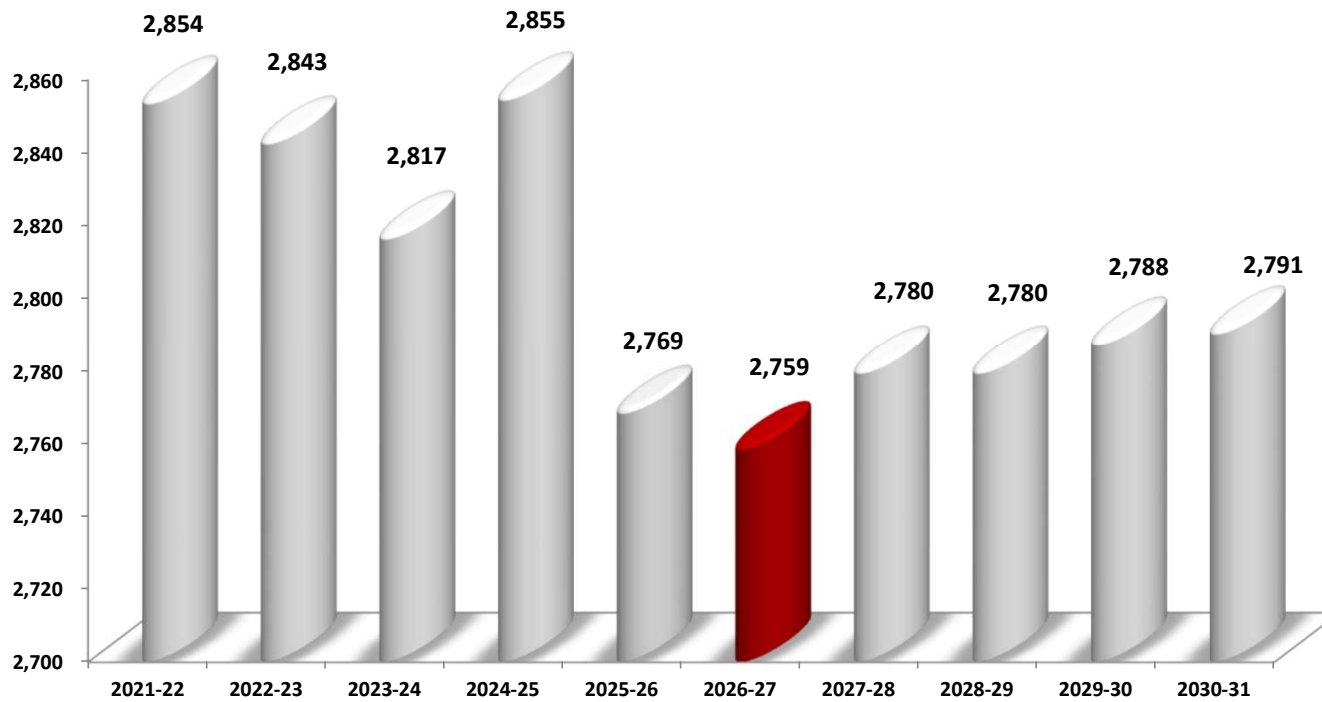
*The Budget is designed...*

- ✓ **To preserve small class sizes**
- ✓ **To sustain enrichment opportunities during and after the school day**
- ✓ **To continue to provide robust summer programming, including STEAM Camp**
- ✓ **To maximize UPK funding, including adding a second UPK class at WOS for September 2026**
- ✓ **To continue support the implementation of IMSE**
- ✓ **To provide curricular resources to enhance instruction across all content areas**



## ENROLLMENT: 2021-22 Projected through 2030-2031

\*Includes out-of-district placements



*Provided by Western Suffolk BOCES  
Division of Instructional Support Services  
Office of School Planning & Research*

# REVENUE Considerations



## State Aid Allocation

- Regional Cost Index Uncertainty
- Pending New York State Final Budget



## Federal Grants Reduced allocation



## Tax Levy Cap Formula vs. Inflation



# PUBLIC SCHOOL FUNDING

## FEDERAL \$

Child Nutrition  
Title 1  
IDEA  
Other Grants

## STATE \$

State Aid  
(funding formula)  
Categorical grants  
Other Allotments

## LOCAL \$

Operating Levies  
Capital Levies  
Local Contribution  
to State Funding  
Formula



### Other Funding Sources

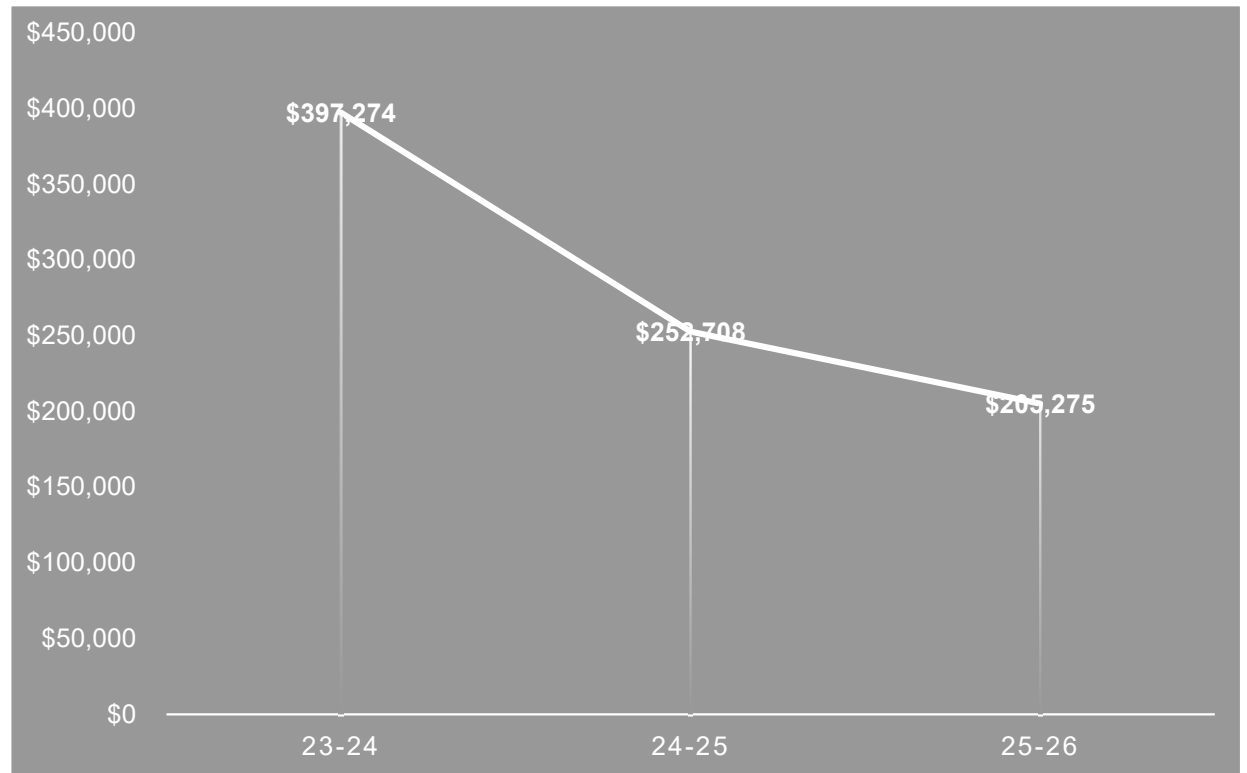
PILOTs: Payment in Lieu of Taxes  
Interest Earnings  
Rental Income  
Appropriated Fund Balance  
Use of Reserve Funds



# Federal Title Funds

## *SOCSD Allocations*

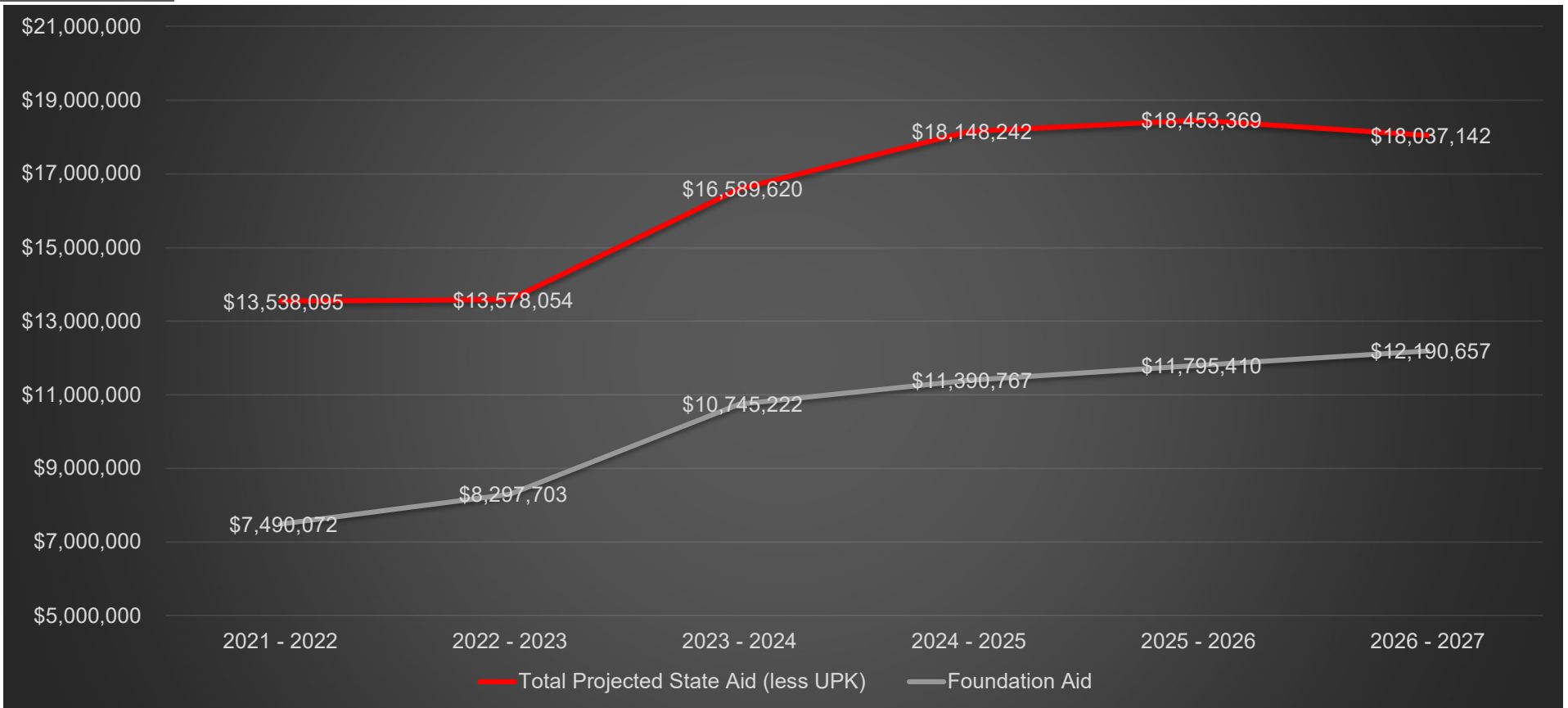
	23-24	24-25	25-26
<b>Title I</b>	\$294,578	\$151,722	126,961
<b>Title II</b>	\$53,640	\$43,781	45,672
<b>Title III</b>	\$23,897	\$35,526	21,289
<b>Title IV</b>	\$25,159	\$21,679	11,353
<b>TOTAL</b>	<b>\$397,274</b>	<b>\$252,708</b>	<b>\$205,275</b>



Source: NYSED Grants Finance



# State Aid Analysis



Data as of 4/14/26

Source: NYSED's State Aid Unit



# Regional Cost Index Comparison

AID FACTOR	ROCKLAND COUNTY RCI	WESTCHESTER COUNTY RCI	NYC/LI RCI
REGIONAL COST INDEX (RCI)	1.31400	1.35100	1.42500
TOTAL FOUNDATION AID base for SOCSD	\$11,921,556	\$12,257,225	\$12,928,633
Potential additonal Aid if RCI is adjusted		\$335,669	\$1,007,077

# State Aid Analysis

## Executive Proposal 2026 - 2027

State Aid Category	1/23/2025	1/20/2026	Budget to Budget	
	State Aid Runs*	State Aid Runs	\$ Change	% Change
	2025-26	2026-27		
Foundation Aid	\$ 11,708,305	\$ 12,190,657	\$ 482,352	4.12%
BOCES	2,034,853	1,745,501	(289,352)	-14.22%
Excess Cost Aid	320,842	287,702	(33,140)	-10.33%
Private Excess Cost Aid	97,827	222,166	124,339	127.10%
Computer Hardware	19,587	20,626	1,039	5.30%
Software & Library	237,484	228,412	(9,072)	-3.82%
Transportation	2,054,142	2,080,417	26,275	1.28%
Building Aid	933,572	933,897	325	0.03%
High Tax Aid	327,764	327,764	-	0.00%
<b>TOTAL</b>	<b>\$ 17,734,376</b>	<b>\$ 18,037,142</b>	<b>\$ 302,766</b>	<b>1.71%</b>

## Inflation Factors and Allowable Levy Growth Factors by Fiscal Year

Fiscal Year	Fiscal Years Beginning									
	2022		2023		2024		2025		2026	
	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor	Inflation Factor	Allowable Levy Growth Factor
Jan 1 - Dec 31	2.30%	1.0200	7.17%	1.0200	6.26%	1.0200	3.30%	1.0200	2.64%	1.0200
Mar 1- Feb 28	3.00%	1.0200	7.69%	1.0200	5.43%	1.0200	3.18%	1.0200	2.65%	1.0200
Apr 1 - Mar 31	3.33%	1.0200	7.92%	1.0200	5.06%	1.0200	3.07%	1.0200	2.70%	1.0200
Jun 1 - May 31	4.23%	1.0200	8.06%	1.0200	4.37%	1.0200	2.99%	1.0200	2.63% <sup>1</sup>	1.0200
Jul 1 - Jun 30	4.70%	1.0200	8.00%	1.0200	4.12%	1.0200	2.95%	1.0200	2.63% <sup>1</sup>	1.0200
Aug 1 - Jul 31	5.21%	1.0200	7.91%	1.0200	3.85%	1.0200	2.94%	1.0200	Coming February 2026	
Sep 1 - Aug 31	5.72%	1.0200	7.75%	1.0200	3.61%	1.0200	2.91%	1.0200		
Oct 1 - Sep 30	6.22%	1.0200	7.45%	1.0200	3.49%	1.0200	2.82%	1.0200		

<sup>1</sup> The calculation excludes October 2025 since there was no CPI data available from the U.S. Bureau of Labor Statistics.

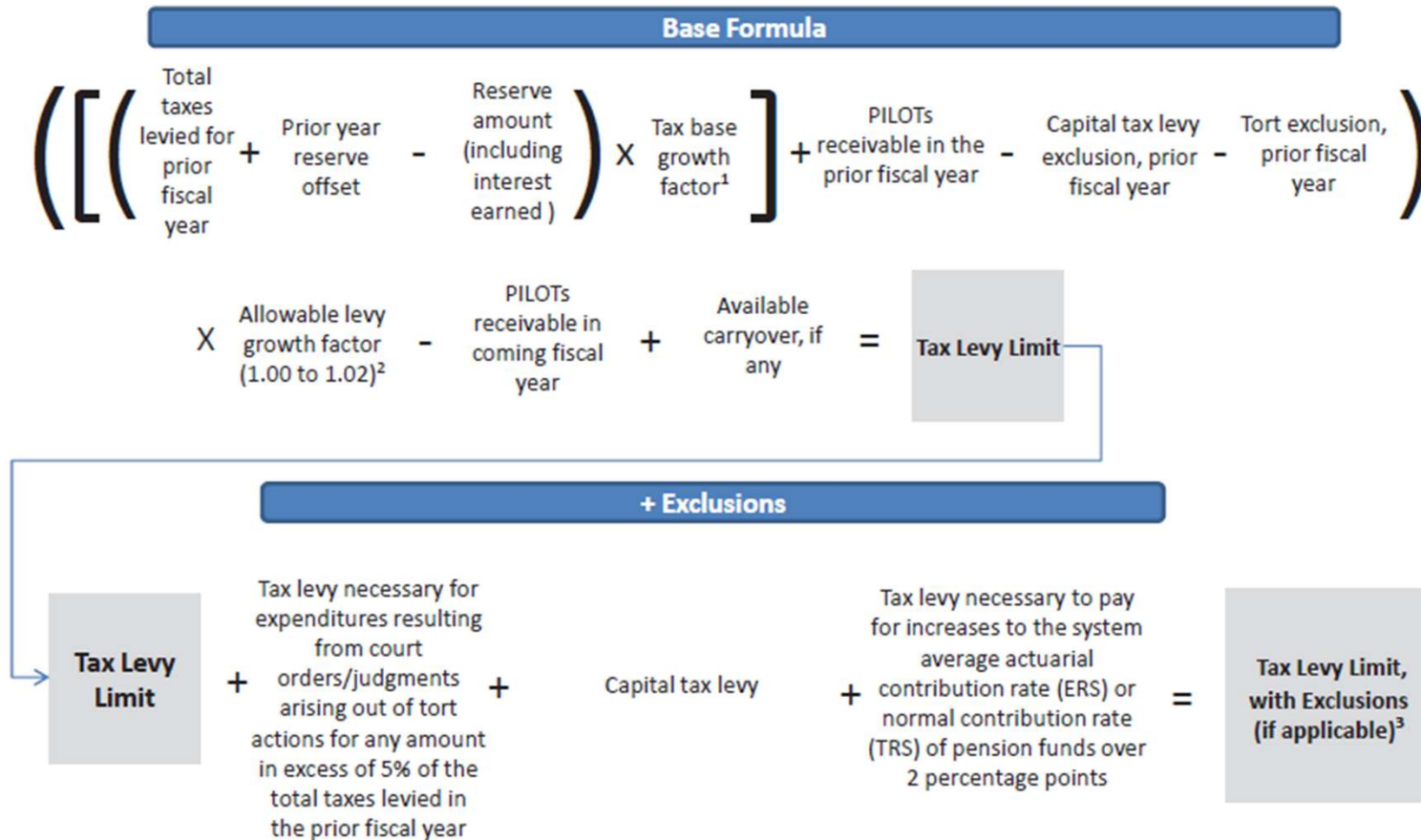
As defined in law, the allowable levy growth factor is the lesser of one plus the inflation factor or one and two-one-hundredths. For periods where the inflation factor is less than 2 percent, the allowable levy growth factor is equal to one plus the inflation factor.

Data as of 1/27/26

# Office of the State Comptroller Tax Levy Growth Factors



# Office of the State Comptroller Tax Cap formula



The  
complete  
calc...

1.85%  
\$1,688,522

Data as of 4/14/26

Tax Levy Limit Calculation for School Year 2026-2027 Due by March 1, 2026 (originally submitted 2.27.26)		
<b>BASIC FORMULA</b>		
Prior Year Allowable Tax Levy (2025-2026)		\$ 91,158,847
Tax Base Growth Factor (ORPS) <a href="#">Tax base growth factors for school districts</a>	x	1.0036
		\$ 91,487,019
Prior Year PILOTS	+	\$ 79,272
Prior Year Capital Tax Levy Exclusion, NET	-	\$ 3,193,058
Adjusted Prior Year Levy		\$ 88,373,233
Allowable Growth Factor (Lesser of 1+CPI or 1.2x)		1.02
Current Year PILOTS	-	\$ 81,650
Tax Levy Limit Before Current Year Exclusions:		\$ 90,059,048
<b>+ CURRENT YEAR EXCLUSIONS</b>		
Capital Tax Levy Exclusion, NET	+	\$ 2,788,321 *
<small>(includes debt service principal &amp; interest, BOCES allocated rent &amp; capital, transfer to capital, less Building Aid and BOCES related Aid)</small>		
Tax Levy Limit With Exclusions (2026-2027)		\$ 92,847,369
Maximum Increase in Tax Levy		\$ 1,688,522
Tax Cap Levy Percentage		1.85% *

\* Includes a proposed transfer to capital in the amount of \$1.5 million

\* The Tax Cap adjusted with BOCES capital exclusion and info from Fiscal Advisors.

Adopted on 4.14.26

Reflects \$1.5 million  
transfer to capital

# Tax Levy Limit Calculation 2026- 2027



Elevate. Engage. Inspire.

# 2026-27 SOCSD Tax Cap Calculation

*Keep it simple...*

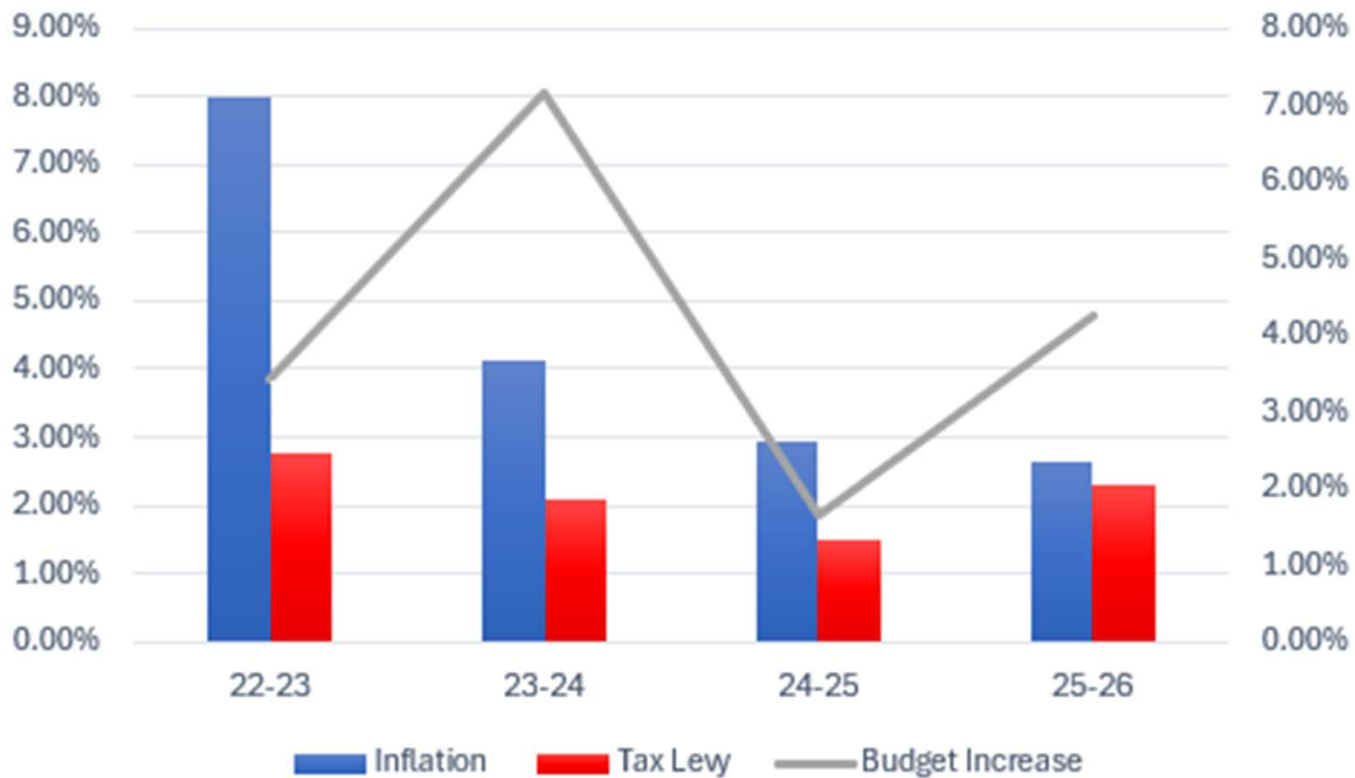
<b>2025-2026 Tax Levy</b>		<b>\$ 91,158,847</b>
<b>Changes for calculating the 2026-2027 Tax Levy Cap:</b>		
Change due to New Construction (growth factor .38%)	\$ 328,172	
Change due to allowable growth (2% as lower than CPI)	\$ 1,767,465	
Net change in PILOT revenue (tax agreements)	\$ (2,378)	
Net change in debt and capital costs	\$ (404,737)	
<b>Total Allowable Changes/Increases to 2025-2026 Tax Levy (1.85%)</b>	<b>\$ 1,688,522</b>	
<b>2026-2027 Tax Levy Cap</b>		<b>\$ 92,847,369</b>

Data as of 4/14/26



# *Inflation* vs. **SOCSD Tax Levy & Budget Growth**

School Year	Inflation	Tax Levy	Budget Increase
22-23	8.00%	2.77%	3.41%
23-24	4.12%	2.08%	7.15%
24-25	2.95%	1.50%	1.63%
25-26	2.63%	2.31%	4.24%



Source: Inflation rates from NYS Office of the State Comptroller

Working document, Point in time data 4.14.26



# 2026-27 Proposed Revenue Budget

	2025-26 Approved Budget	2026-27 Estimated Revenue	\$ Change	% Change
Property Taxes	\$91,158,847	\$92,847,369	\$1,688,522	1.85%
Allowances for SCAR Settlements	-55,000	-55,000	0	0.00%
Payment in Lieu of Taxes (PILOT)	79,272	81,650	2,378	3.00%
Continuing Education	45,000	42,000	-3,000	-6.67%
Admissions	20,600	22,000	1,400	6.80%
Interest Earnings	2,000,000	2,200,000	200,000	10.00%
Rental of Property**	1,878,494	1,805,834	-72,660	-3.87%
Prior Year Refund	450,000	450,000	0	0.00%
State Aid*	17,825,651	18,094,417	268,766	1.51%
Appropriated ERS Reserve	500,000	500,000	0	0.00%
Appropriated TRS Reserve	500,000	500,000	0	0.00%
Appropriated Unrestricted Fund Balance	886,220	200,000	-686,220	-77.43%
<b>TOTAL</b>	<b>\$115,289,084</b>	<b>\$116,688,270</b>	<b>\$1,399,186</b>	<b>1.21%</b>

\*includes other state revenue, federal funding

\*\*Includes lease revenue for unsettled agreement with lessee for 26-27


Data as of 4/14/26





## *EXPENDITURE Considerations*

Enrollment and Student/Program Needs



Contractual Obligations (including BOCES, pension, health insurance, facilities, transportation costs, technology, debt service)



Labor Contract Rates and Terms



# 2026-27 Proposed Expenditure Budget

	2025-2026 Approved Budget	2026-2027 Proposed Budget	\$ Change	% Change
Salaries	\$52,218,764	\$52,252,505	\$33,741	0.06%
Benefits	29,316,259	30,003,509	687,250	2.34%
Supplies & Materials	1,620,541	1,594,399	-26,142	-1.61%
Contractual	7,142,141	7,147,842	5,701	0.08%
BOCES (Includes BOCES Tuition of \$8,144,604)*	12,923,210	12,782,669	-140,541	-1.09%
Tuition-Other than BOCES	913,249	1,088,086	174,837	19.14%
Transportation	6,688,677	6,769,337	80,660	1.21%
Equipment	157,855	238,318	80,463	50.97%
Debt Payments: Principal & Int.	2,208,388	3,141,605	933,217	42.26%
Transfer to Other Funds	100,000	170,000	70,000	70.00%
Transfer to Capital	2,000,000	1,500,000	-500,000	-25.00%
<b>Total Expenditures</b>	<b>\$115,289,084</b>	<b>\$116,688,270</b>	<b>\$1,399,186</b>	<b>1.21%</b>

* BOCES SPECIAL EDUCATION *	7,239,604
OCCUPATIONAL EDUC. BOCES	841,000
P-TECH BOCES	64,000
<b>TOTAL BOCES TUITION</b>	<b>8,144,604</b>



## *Transfer to Capital ..*

### **Proposal of \$1.5 million**

- ✓ WOS entrance awning
- ✓ Replacement of select interior doors TZHS
- ✓ Tappan Zee Elementary- Boiler replacement and heating system upgrades

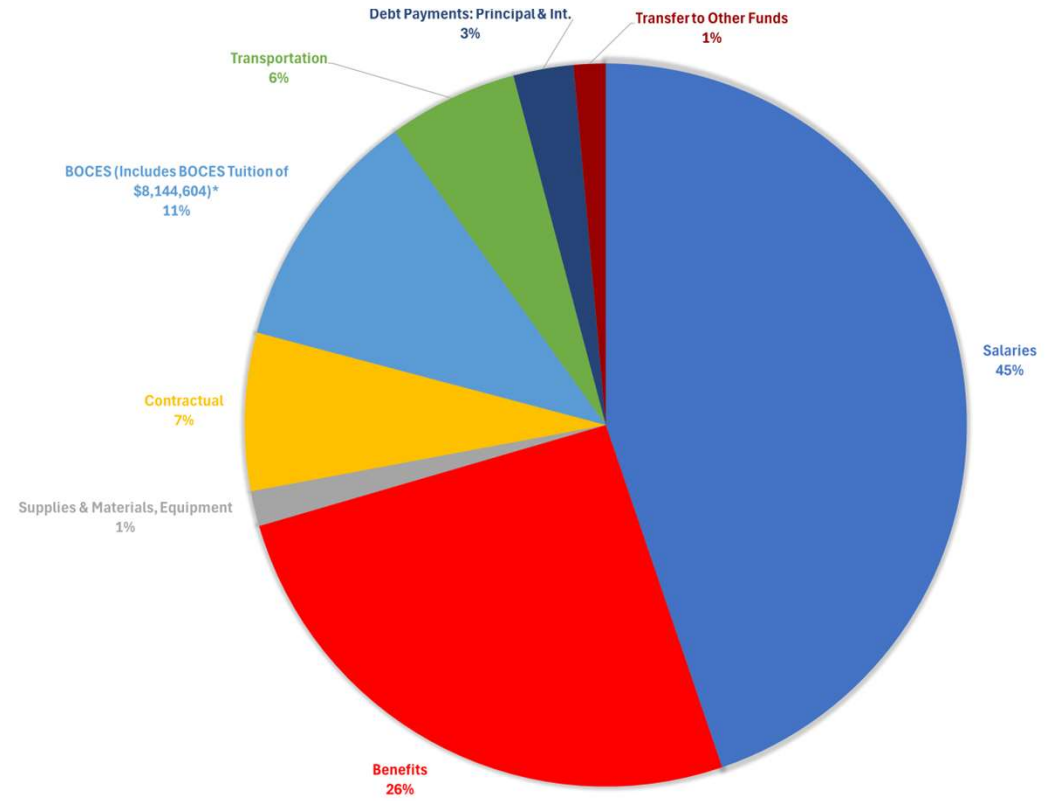
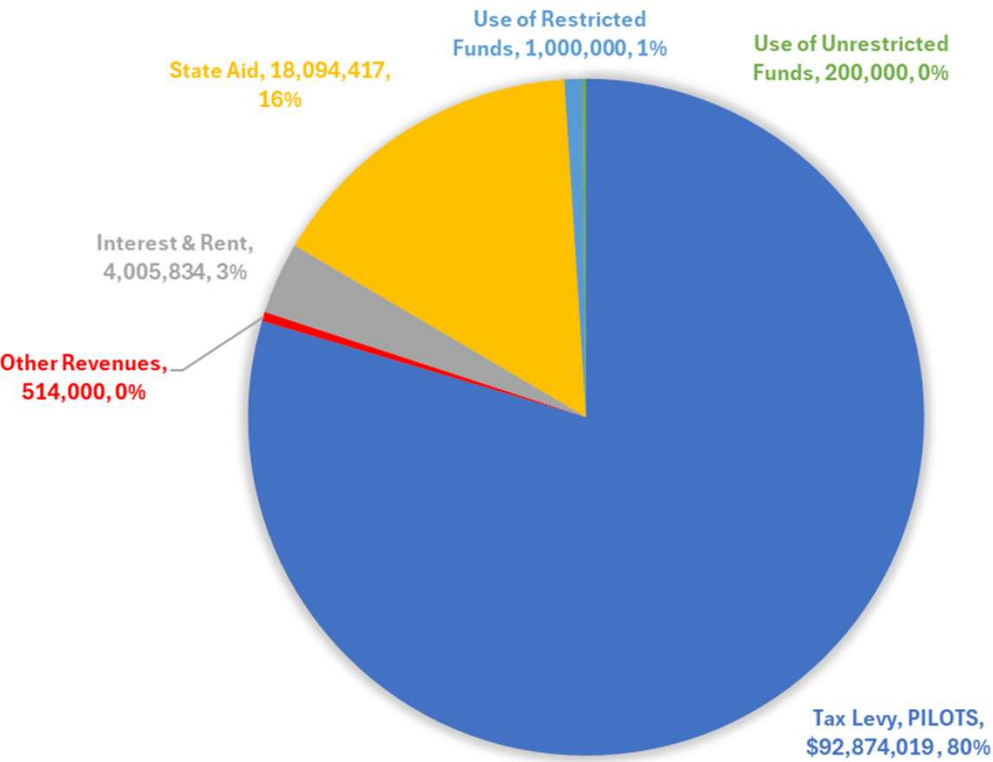


Data as of 4/14/26

# 2026-2027 Proposed Budget Analysis

## Revenues

## Expenditures



Data as of 4/14/26

# 2026-27 Proposed Budget

AS OF 3/24/26

**Levy @Cap**

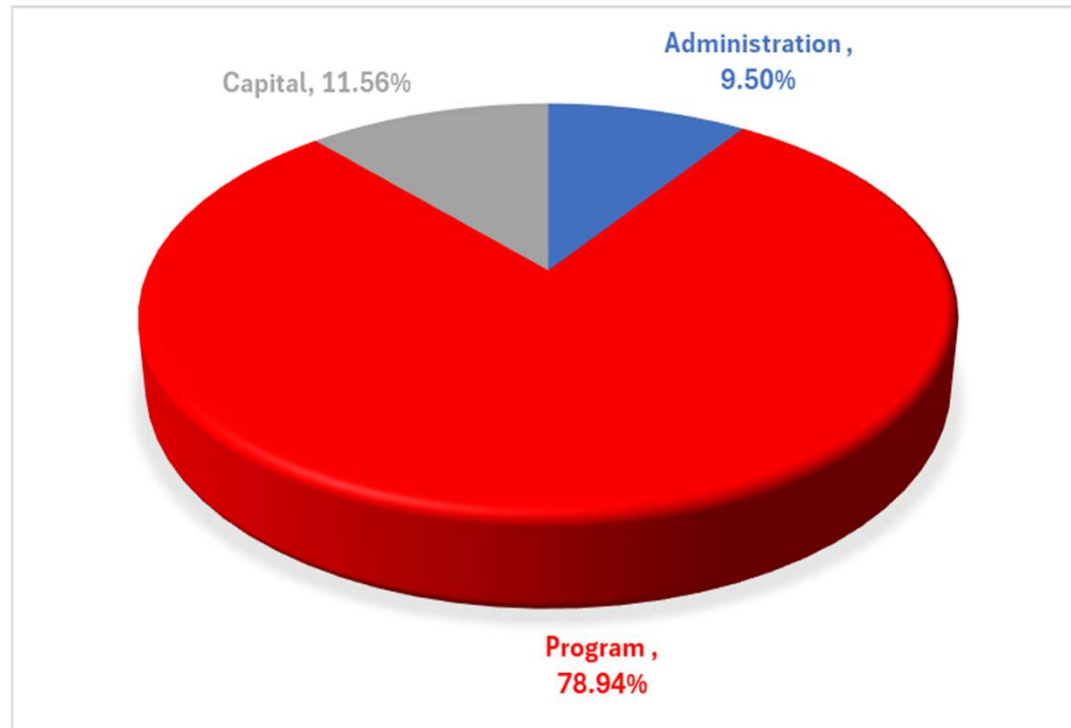
	2025-26 Approved Budget	2026-27 Preliminary Budget
Tax Levy	<b>2.31%</b>	<b>1.85%</b>
Estimated Revenues	\$115,289,084	\$116,688,270
Estimated Expenditures	\$115,289,084	\$116,688,270
<b>BUDGET GAP</b>	<b>\$0</b>	<b>\$0</b>

Includes use of  
Reserves (ERS &  
TRS) and  
Unrestricted fund



Data as of 3/24/26

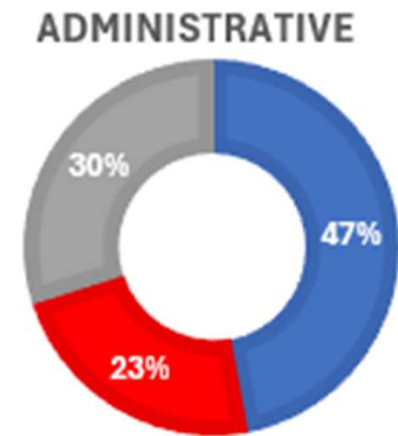
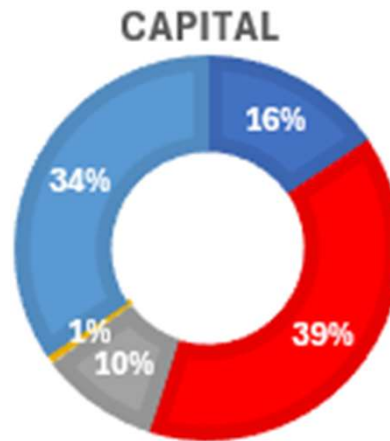
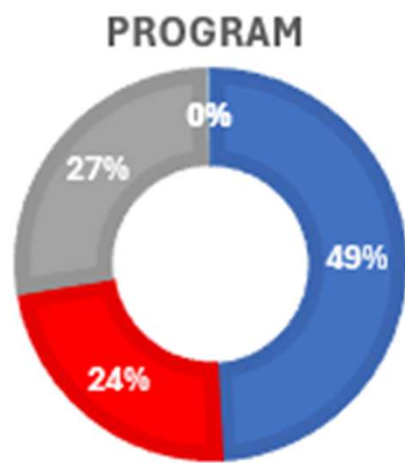
## 2026-27 Proposed Budget Component Analysis



Component	Amount	Percentage
Administration	\$ 11,082,225	9.50%
Program	\$ 92,112,100	78.94%
Capital	\$ 13,493,945	11.56%
Total	\$ 116,688,270	100.00%



# 2026-27 Proposed Budget Component Analysis



- Salary
- Material & Supplies, contractual
- Benefits
- Equipment
- Debt & Transfer to Capital



# 2026 - 2027 Budget Propositions

1

APPROVAL OF  
2026-2027  
PROPOSED BUDGET

2

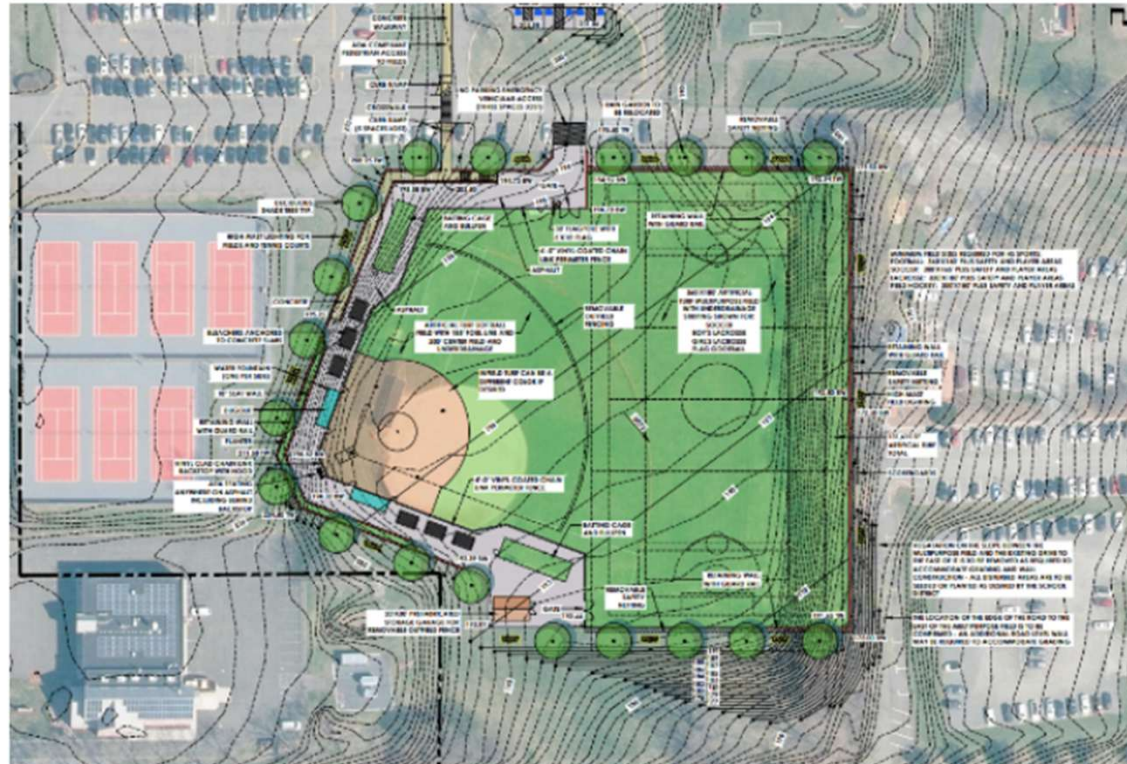
USE OF CAPITAL  
RESERVE FUND  
to construct a  
multipurpose athletic  
field at TZHS

3

FUNDING OF REPAIR  
RESERVE FUND



## Budget Proposition #2 :USE OF CAPITAL RESERVE FUND to construct a multipurpose athletic field at TZHS



### KEY DETAILS:

- Turf Softball
- Turf Multipurpose Field
  - Boys / Girls Soccer
  - Boys / Girls Lacrosse
  - Girls Flag Football
  - Football Practice
- 2 Independent field spaces that can be used for both practices and games concurrently year around.
- Lighting available for night use.
- Interior project at Tappan Zee High School.

Budget Proposition #2 :USE OF CAPITAL RESERVE FUND  
to construct a multipurpose athletic field at TZHS

**REAL COST AND STATE AID**

**0% TAX ADD**

**FINANCIAL DETAILS**

OPTION 2 ESTIMATED COST  
**\$7,950,000**

STATE AID RATE  
**38%**

ESTIMATED STATE AID ON OPTION 2  
**\$3,021,000**

TOTAL RESERVE COST  
**4,929,000**

**OTHER FACTORS**

20% INCIDENTAL COSTS BUILT IN  
**\$1,354,790**

# 2026 - 2027 Draft Contingent Budget

<b>2026-27 Tax Levy: must remain at 2025-26 amount</b> <i>(Budget may not include a tax levy that is higher than the 2025-26 approved tax levy)</i>		\$ 91,158,847
2026-27 State Aid - estimated		18,094,417
2026-27 Other Revenues - estimated		4,546,484
2026-27 Designation of Fund Balance		1,200,000
<b>MAXIMUM CONTINGENT BUDGET</b>		<b>\$ 114,999,748</b>
<b>2026-27 Draft Budget (proposed for adoption 4.14.26)</b>		<b>\$ 116,688,270</b>
<b>Difference that must be reduced from the 2026-27 Draft Budget Due to Tax Levy Limit</b>		<b>\$ (1,688,522)</b>
<b>Additional Reductions required to meet other (Administrative ratio) Contingency Budget Parameters</b>		<b>\$ (274,796)</b>
<b>TOTAL REDUCTIONS REQUIRED FOR CONTINGENCY BUDGET LEGAL PARAMETERS</b>		<b>\$ (1,963,318)</b>
		<b>-1.68%</b>

Data as of 4/14/26



# 2026-2027 Budget Quick Reference



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**Budget to Budget increase = 1.21%**

**Budget increase = \$1,399,186**

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**Tax Levy @ Cap = 1.85%**

**Tax Levy increase = \$1,688,522**

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**Estimated Tax Impact: Assessed Valued of \$200,000 =  
Estimated increase in annual school tax of \$161**

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# Key Budget Dates

16 Dec.

- Budget development and process overview

27 Jan.

- State Aid Update/  
Budget Workshop

10 Feb.

- Budget Workshop

10 Mar.

- Preliminary Budget Presentation

24 Mar.

- Budget Workshop

14 Apr.

- 2026 – 2027 Budget Adoption by BOE

12 May

- Budget hearing

19 May

- Budget Vote

Per BOE adopted Budget Calendar



**SOUTH ORANGETOWN**  
Central School District



Elevate. Engage. Inspire.

## Accountability Budget Development Team

### Board of Education

Steven Finn, President

Diana Korabel, Vice President

Dr. J. Robert Coleman, Trustee

Katie Gravino, Trustee

Tracy Holihan, Trustee

### Central Administration

Dr. Brian Culot- Superintendent of Schools  
 Natalie Espinal, CPA -Assistant Superintendent for Business and Operations  
 Dr. Rudy Arietta – Assistant Superintendent for Curriculum  
 Dr. Joseph Lloyd – Assistant Superintendent for Human Resources  
 George Brady – Assistant Superintendent of Technology & Innovation  
 Jennifer Osorio – Supervisor of Fiscal Services  
 William Pilla – Director of Athletics  
 Giancarlo Vinciguerra– Director of Facilities  
 John Gulino – Director of Safety  
 Erin Ginsberg– Director of Special Education & Related Services  
 Michelle Stevens – Coordinator of School Transportation

### School Administration

Melissa Luciano – TZHS Principal  
 Kevin Carbonetti – TZHS Assistant Principal  
 Dr. Alex Levine – TZHS Assistant Principal  
 Dr. Chad Corey – SOMS Principal  
 Stephanie Grace – SOMS Assistant Principal  
 Dr. Karen Scarth – CLE Principal  
 Dr. Danielle Page – CLE Assistant Principal  
 Sheila Beglin – WOS Principal  
 Brian Galvan – WOS Assistant Principal

And assistance from other district personnel and partners



**ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION  
TUESDAY, MAY 19, 2026**

**SI HABLAS ESPAÑOL VISITA [WWW.SOCS.D.ORG/BUDGET](http://WWW.SOCS.D.ORG/BUDGET)**

**ANNUAL BUDGET VOTE & SCHOOL BOARD ELECTION TUESDAY, MAY 19, 7AM - 9PM**

Detailed information about the  
2026-27 proposed budget is posted at  
[www.socsd.org/budget](http://www.socsd.org/budget); **SCAN HERE**



**THANK YOU**