

# WARWICK VALLEY SCHOLAR

BUDGET EDITION

MAY 2025

## Budget Vote is scheduled for May 20th

On Tuesday, May 20, Warwick Valley Central School District residents will vote on a proposed \$119,137,197 budget for the 2025-26 school year.

The budget includes a tax levy increase of 2.59%, which aligns with the state’s allowable tax cap for this year. The district has kept the annual tax levy increase at or below the state’s allowable tax cap each of the last 13 years and has never exceeded it.

The proposed budget increases spending by 3.45%, or \$3,975,739, over the current school year. The increase is primarily driven by contractual obligations for salaries and benefits, inflationary costs for goods and services, and rising expenses for BOCES services. Additional challenges include lower than anticipated state foundation aid and an increase in BOCES capital expenditures, which place financial pressure on the district.

“Our budget for the 2025-26 school year continues the Warwick tradition of delivering high-quality education for students, maintaining appropriate class sizes, supporting vibrant school programs, and providing



resources for school safety, mental health and special education,” said Superintendent Dr. David Leach. “We are always appreciative of our community’s support as we continue to pursue these common goals.”

Unfunded and underfunded state mandates remain a significant challenge, as they impose additional demands on the district without providing corresponding financial support.

Despite these challenges, the district remains committed to offering creative and rigorous

programming for students and to integrating the Warwick Portrait of a Graduate characteristics throughout its programs and classrooms.

“We are once again proud to present this budget to our voters,” Board President Keith Parsons said. “Each year, we work diligently to balance the District’s budgetary goals – preserving student opportunities while remaining fiscally responsible on behalf of our taxpayers. I believe we have again developed a solid spending plan with a minimal increase to the tax levy.”

### BUDGET VOTE TUESDAY MAY 20, 2025 7AM TO 9PM



**DISTRICT 1**  
Pine Island Firehouse

**DISTRICT 2**  
Dorothy C. Wilson  
Education Center

**DISTRICT 3**  
Kings School



**PROPOSED BUDGET**

**\$119,137,197**

2.59% tax levy increase

The average tax levy increase over the past 10 years is 1.81%



**BUS PROPOSITION**

Purchase five school buses with no additional tax increase needed because 63.2% of the cost will be reimbursed in state transportation aid.



**SCHOOL BOARD ELECTION**

Voters will elect 3 candidates, listed in the order in which they will appear on the ballot:

Keith Parsons (i)  
Paul R. Eagleston  
Daniel Mahoney (i)  
Thomas E. Maslanka (i)  
*i = incumbent*



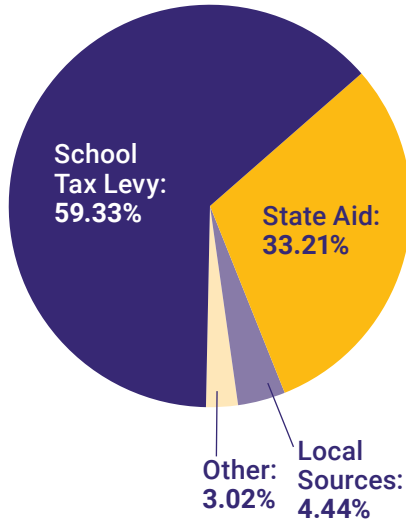
**LEARN MORE**

Scan the code for more information about the proposed budget and Board of Education candidates

HAVE QUESTIONS ABOUT THE WARWICK VALLEY CSD 2025-26 BUDGET? EMAIL [BUDGET.QUESTIONS@WVCSD.ORG](mailto:BUDGET.QUESTIONS@WVCSD.ORG)



## REVENUES



## THREE-PART BUDGET

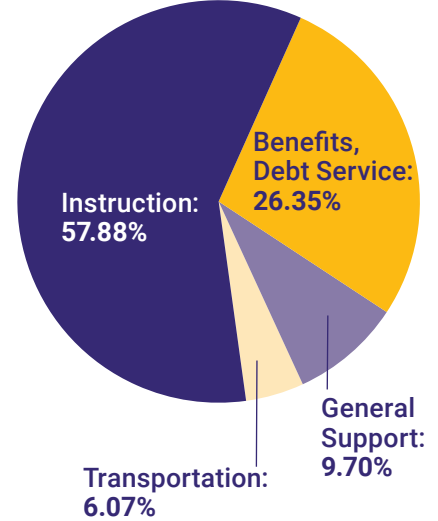
	2024-25	2025-26	\$ Change
Program	90,708,041	94,045,613	3,337,572
Administrative	13,039,419	13,636,685	597,266
Capital	11,413,998	11,454,899	40,901
<b>TOTAL</b>	<b>\$115,161,458</b>	<b>\$119,137,197</b>	<b>\$3,975,739</b>

**Program Costs (78.94%):** Include salaries and benefits for all certified faculty and staff, teacher aides, monitors and nurses as well as in-service training, library costs, transportation, co-curricular programs and interscholastic athletics.

**Administrative Costs (11.45%):** Include salaries and benefits for all professional staff members who spend 50% or more of their time in administration, finance and supervision. This portion also includes clerical staff, public information, curriculum development and supervision, research, planning and evaluation, legal services and school board-related costs.

**Capital Costs (9.61%):** Include operations and maintenance, security, budgeted capital projects, tax refunds, principal and interest on debt and installment purchases and leases.

## EXPENDITURES



## 2025-26 PROJECTED REVENUES

	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Change From Prior School Year
<b>Local Sources (4.44% of proposed budget)</b>			
Real Property Tax Items	362,733	254,519	(108,214)
Charges For Services	2,576,974	3,341,117	764,143
Interest Earnings	205,000	225,000	20,000
Use Of Property	627,091	629,838	2,747
Refund Of Prior Year Expense	400,000	400,000	0
Medicaid	100,000	175,000	75,000
Miscellaneous	267,000	267,000	0
<b>Subtotal</b>	<b>\$4,538,798</b>	<b>\$5,292,474</b>	<b>\$753,676</b>
<b>State Sources (33.21% of proposed budget)</b>			
Foundation Aid	25,062,161	25,589,667	527,506
BOCES Aid	2,517,785	3,025,169	507,384
Building Aid	2,374,154	2,647,135	272,981
Text, Software, Library Aid	295,225	293,147	(2,078)
Computer Hardware, Tech Aid	53,555	50,706	(2,849)
Transportation Aid	4,373,476	4,573,494	200,018
Public/Private Excess Cost Aid	2,760,949	2,596,759	(164,190)
Other	780,717	780,717	0
<b>Subtotal</b>	<b>\$38,218,022</b>	<b>\$39,556,794</b>	<b>\$1,338,772</b>
<b>Other Sources (3.02% of proposed budget)</b>			
Interfund Transfers	125,000	125,000	0
Appropriated ERS	600,000	600,000	0
Appropriated TRS	400,000	500,000	100,000
Appropriated Unemployment	75,000	75,000	0
Appropriated Employee Benefits	500,000	500,000	0
Appropriated Workers Compensation	200,000	200,000	0
Appropriated Debt Service	200,000	200,000	0
Appropriated Fund Balance	1,400,000	1,400,000	0
<b>Subtotal</b>	<b>\$3,500,000</b>	<b>\$3,600,000</b>	<b>\$100,000</b>
<b>Subtotal</b>	<b>\$46,256,820</b>	<b>\$48,449,268</b>	<b>\$2,192,448</b>
<b>School Tax Levy 2025-26 (59.33% of total)</b>	<b>\$68,904,638</b>	<b>\$70,687,929</b>	<b>\$1,783,291</b>
<b>TOTAL</b>	<b>\$115,161,458</b>	<b>\$119,137,197</b>	<b>\$3,975,739</b>

## 2025-26 PROPOSED EXPENDITURES

	2024-25 Adopted Budget	2025-26 Proposed Budget	\$ Change From Prior School Year
<b>General Support (9.70% of proposed budget)</b>			
Board of Education	103,090	106,090	3,000
Central Administration	493,742	515,213	21,471
Finance	1,238,121	1,380,220	142,099
Support Services	536,652	554,194	17,542
Central Services*	6,366,568	6,470,941	104,373
Special Items	2,181,000	2,534,500	353,500
<b>Subtotal</b>	<b>\$10,919,173</b>	<b>11,561,158</b>	<b>641,985</b>
<b>Instruction (57.88% of proposed budget)</b>			
Admin & Curriculum Development	4,106,263	4,288,203	181,940
Teaching - Regular School	31,199,676	31,519,849	320,173
Teaching - Special Programs	5,096,491	5,452,670	356,179
Teaching - Special Schools	570,735	510,365	(60,370)
Instructional Media	3,536,622	3,851,176	314,554
Pupil Personnel Services	22,061,352	23,329,941	1,268,589
<b>Subtotal</b>	<b>\$66,571,139</b>	<b>\$68,952,204</b>	<b>\$2,381,065</b>
<b>Transportation (6.07% of proposed budget)</b>			
	<b>\$6,876,766</b>	<b>7,227,920</b>	<b>351,154</b>
<b>Benefits &amp; Debt Service (26.35% of proposed budget)</b>			
Employee Benefits	26,425,819	27,205,097	779,278
Debt Service	4,060,797	3,883,051	(177,746)
Interfund Transfers/Misc	307,764	307,767	3
<b>Subtotal</b>	<b>\$30,794,380</b>	<b>\$31,395,915</b>	<b>\$601,535</b>
<b>TOTAL</b>	<b>\$115,161,458</b>	<b>\$119,137,197</b>	<b>\$3,975,739</b>

\*Proposed expenditures include a \$100,000 capital project.





# HIGH PERFORMANCE – ACADEMICS AND ECONOMICS

The Warwick Valley Central School District provides an educational value that is unmatched in the region. The District ranks at or near the top in several statistical performance categories reflecting both academics and cost savings.



### TOP GRADUATION RATES IN ORANGE COUNTY

**97.6%** -- #1 among Orange County school districts in the graduation rate of general education students for the 2023-24 school year.

**84%** -- #2 among Orange County school districts in the graduation rate of special education students for the 2023-24 school year.



### #1 POST-SECONDARY ENROLLMENT RATE

Warwick Valley CSD ranks first among 45 school districts in the Mid-Hudson region with at least 150 graduates with an 83% post-secondary enrollment rate.



### #1 IN AVERAGE NUMBER OF AP COURSES

The 2023-24 average number of AP courses per grade 12 student was 1.61 in the Warwick Valley CSD. This value is the number of AP courses taken by grade 12 students divided by grade 12 enrollment.

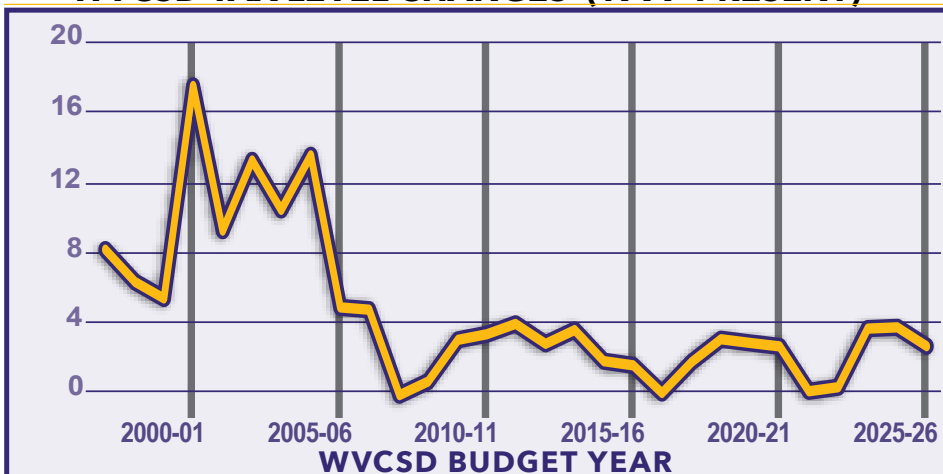


### #1 IN NEW YORK REGENTS EXAM RESULTS

Warwick Valley CSD is the overall top performing school district in Orange County in New York State Regents Exam results.



## WVCS D TAX LEVEL CHANGES (1997-PRESENT)



## PURCHASE OF 5 SCHOOL BUSES

Voters will also consider a proposition to purchase five buses for the Transportation Department at a maximum cost of \$990,392.

The District would use \$364,464 of its bus reserve fund to help offset the cost. Of the total cost, \$625,928, or 63.2%, is expected to be returned to the District in the form of state transportation aid.

As a result, no additional taxes would be required to purchase the buses at a net cost of approximately \$364,464.

The proposed purchase includes two 65-passenger propane buses, two 65-passenger electric buses and one 65-passenger diesel-powered bus.

Bus Purchase (maximum cost)	<b>\$990,392</b>
Reserve	<b>\$364,464</b>
Net Cost (financed)	<b>\$364,464</b>
Transportation Aid (63.2%)	<b>\$625,928</b>
Additional Tax Increase	<b>\$0</b>

## WHAT HAPPENS IF THE BUDGET IS NOT APPROVED?

Should voters not approve the proposed budget, the District has the option to place it -- or a revised version -- before voters a second time. If the budget fails again, or if the District chooses not to hold a second vote, state law requires adoption of a contingency budget, which sets spending at a predetermined level. For the 2025-26 school year, an additional \$402,309 in non-mandated expenses would need to be cut, which may include certain field trips, school clubs, modified sports, new equipment, supplies and enrichment programs.

Late buses, non-essential maintenance, electives, community use of facilities and class sizes could also be some of the items impacted.



**Dr. David Leach**

Superintendent of Schools

**Board of Education**

- Keith Parsons, President
- Dory Masefield, Vice President
- Mandy Blanton
- Tara Cruz
- William Fanos
- John Garcia
- Robert Howe
- Daniel Mahoney
- Thomas Maslanka

**2025-2026  
Budget Vote**

**Tuesday,  
May 20, 2025**

7 a.m. – 9 p.m.

**ABSENTEE BALLOTS**

Absentee ballots are available for voters who are unable to vote in person due to illness, physical disability, hospitalization or travel. An Absentee Ballot Application must be completed in order to receive an absentee ballot. To request your ballot application, contact District Clerk Susan Laroe at slaroe@wvcsd.org or 845-987-3000, ext. 10511.

If mailed to you, your application must be received by May 12. If you plan to pick up an application and ballot in person you may do so until May 19. Absentee ballots must be returned to the District Office by 5 p.m. on May 20.

**EARLY MAIL  
VOTER BALLOTS**

Early mail voter ballots are available for registered and qualified voters who would like to vote early. An Early Mail Voter Ballot Application must be completed in order to receive an early mail voter ballot. To request your ballot application, contact District Clerk Susan Laroe at slaroe@wvcsd.org or 845-987-3000, ext. 10511.

If mailed to you, your application must be received by May 12. If you plan to pick up an application and ballot in person you may do so until May 19. Early Mail Voter Ballots must be returned to the District Office by 5 p.m., May 20.

**School District Budget Notice**

	Budget Adopted for the 2024-25 School Year	Budget Proposed for the 2025-26 School Year	Contingency Budget for the 2025-26 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$115,161,458	\$119,137,197	\$118,734,888
Increase/Decrease for the 2025-26 School Year		\$3,975,739	\$3,573,430
Percentage Increase/Decrease in Proposed Budget		3.45%	3.10%
Consumer Price Index		2.95%	
A. Proposed Levy to Support the Total Budgeted Amount	\$68,476,538	\$70,257,579	
B. Levy to Support Library Debt, if Applicable	\$428,100	\$430,350	
C. Levy for Non-Excludable Propositions, if Applicable**	\$0	\$0	
D. Total Tax Cap Reserve Amount Used to Reduce Current Year Levy	\$0	\$0	
E. Total Proposed School Year Tax Levy (A + B + C – D)	\$68,904,638	\$70,687,929	\$68,904,638.00
F. Total Permissible Exclusions	\$1,732,516	\$1,617,377	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$67,403,533	\$69,070,553	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$66,744,022	\$68,640,202	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions)**	\$659,511	\$430,351	
Administrative Component	\$13,039,419	13,636,685	\$13,540,939
Program Component	\$90,708,041	94,045,613	\$93,906,758
Capital Component	\$11,413,998	11,454,899	\$11,287,191
<b>Total</b>	<b>\$115,161,458</b>	<b>119,137,197</b>	<b>\$118,734,888</b>
** In the case of a contingent budget, the following would be deleted: \$183,00 from Capital expenses, \$75,000 from Administrative, and \$144,309 from Program.			
**The proposition at right is a separate proposition not included in the total budgeted amount.	Bus proposition	\$990,391	
		<b>Under the Budget Proposed for the 2025-26 School Year</b>	
Estimated Basic STAR Exemption Savings <sup>1</sup>		\$603.83	
<sup>1</sup> The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			

The vote on the annual budget for the fiscal year 2025-26 by the qualified voters of the Warwick Valley Central School District, Orange County, New York, will be held at the Pine Island Firehouse, Kings School, and Dorothy C. Wilson Education Center at the Middle School in said district on Tues. May 20, 2025, between the hours of 7:00 am and 9:00 pm, prevailing time, at which time polls will open to vote by ballot or voting machine.