

# **2026-2027 SCHOOL BUDGET**

**March 19, 2026**

**Revenue Update, Expenditures: BOCES Services, Technology, Buildings & Grounds,  
Special Education, & Transportation.**

**Propositions: Budget, Bus Purchases, Maintenance Reserve**

# CHALLENGES



UNFUNDED MANDATES  
STUDENT ENROLLMENT  
DEBT SERVICE  
TAX CAP THRESHOLD  
NEW STUDENT PROGRAMS



UNCERTAIN STATE AID  
LOCAL CONTRACTS  
STAFFING  
BENEFITS  
BOCES BUDGET

SPECIAL EDUCATION NEEDS

# TAX LEVY



	2025-26	2026-27	Difference	% Increase
School Tax Levy	\$70,257,579	\$72,085,052	\$1,827,473	
Library Bond Levy	\$430,350	\$426,850	(\$3,500)	
<b>Total</b>	<b>\$70,687,929</b>	<b>\$72,511,902</b>	<b>\$1,823,973</b>	<b>**2.58%</b>

**\*\* The maximum percentage increase in the tax levy is set by the tax cap formula, which requires a simple majority vote.**





# PROJECTED REVENUE

Revenue Source	2025-26 Revenue	2026-27 Projected	Difference	
Revenue from Non-Tax Sources	\$5,417,474	\$6,007,679	\$590,205	
State Aid	\$39,556,794	\$40,717,236	\$1,160,442	
Library Bond Levy	\$430,350	\$426,850	(\$3,500)	
School Tax*	\$70,257,579	\$72,085,052	\$1,827,473	
Appropriated Fund Balance	\$3,475,000	\$3,775,000	\$300,000	
<b>Total**</b>	<b>\$119,137,197</b>	<b>\$123,011,817</b>	<b>\$3,874,620</b>	<b>3.25%</b>

\* 2026-27 Projected School Tax Revenue contains the highest allowable increase with a simple majority.

\*\* Current CPI = 2.60%

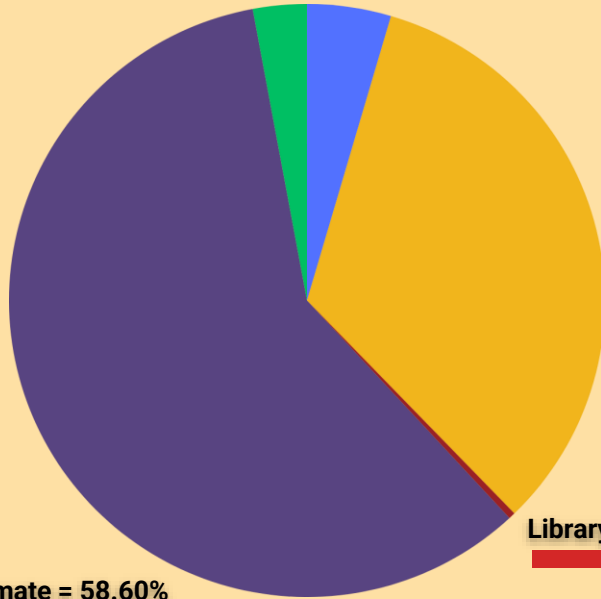




# REVENUE SOURCES

Appropriated fund balance = 3.07%

Revenue from non-tax source = 4.88%



State aid estimate = 33.1%

Library bond tax levy = .35%

School tax estimate = 58.60%



# BOCES SERVICES 2026-2027



CODE	BUDGET CATEGORY	DESCRIPTION	2025-26	2026-27	DIFFERENCE
1010	Board of Education	Policy development, Adm. Manual, BoardDocs	\$21,000	\$22,500	\$1,500
1060	District Meeting	BOLD Election Management Software	\$23,000	\$25,500	\$500
1240	Chief School Adm	School/Curricular Plan (Tri-State)	\$23,000	\$23,000	\$0
1310	Business Adm.	State Aid Planning Service, Finance Manager (N-Vision), E-rate, Long Range planning, Forecast Five Analytical, Clear Gov, Network Printers	\$205,000	\$230,000	\$25,000
1345	Purchasing	Co-Operative Purchasing	\$7,300	\$7,450	\$150
1430	Personnel	OLAS (Recruiting)	\$5,000	\$5,150	\$150
1480	Public Information	Communications, E-Doc, Mass Communication, Printing	\$145,000	\$145,000	\$0
1670	Central Printing	District Copiers, Maintenance, Supplies	\$170,000	\$197,680	\$27,680

# BOCES SERVICES 2026-2027



CODE	BUDGET CATEGORY	DESCRIPTION	2025-26	2026-27	DIFFERENCE
1981	Administration	Adm. Capital, Rent, Security, Health Plan & WC Coordination, Health & Safety, Risk Management	\$1,975,000	\$2,010,000	\$35,000
2010	Curriculum Develop.	Model Schools, Staff Development, Translation service	\$165,000	\$90,000	(\$75,000)
2060	Testing	Testing and scoring	\$90,000	\$40,000	(\$50,000)
2070	In-Service	School Improvement, Professional Development, Critical Incident Stress Management	\$225,000	\$401,000	\$176,000
2110	Instructional	Career tech, Occ. Ed, Arts in Education, E-Learning, Aimsweb, Odyssey of the Mind, Mock Trials, Youth in Govt., Infrastructure Support and Instructional Software	\$2,214,500	\$2,226,000	\$11,500
2250	Special Ed	Special Education Programs & Related Services (OU & Rockland BOCES, IEP Direct, other services)	\$10,462,433	\$11,225,000	\$762,567
2630	Technology	Technology Equipment, Software, Supplies, Internet, IPA's, and Other Technology services	\$1,621,000	\$1,750,000	\$129,000

# BOCES SERVICES 2026-2027



CODE	BUDGET CATEGORY	DESCRIPTION	2025-26	2026-27	DIFFERENCE
2810	Guidance	Data Collection & Reporting, Renaissance	\$43,000	\$55,000	\$12,000
2855	Athletics	League & Section IX Dues, Payments to Officials	\$102,000	\$105,000	\$3,000
5540	Transportation	Share Contract Transportation	\$1,372,000	\$1,425,000	\$53,000
9060	Benefits	ACA, GASB 45 and 75 Actuary Costs	\$8,246	\$11,600	\$3,354
<b>TOTAL</b>			<b>\$18,877,479</b>	<b>\$19,979,880</b>	<b>\$1,102,401</b>



# TECHNOLOGY

CATEGORY	2025-26 BUDGET	2026-27 BUDGET	DIFFERENCE
Equipment	\$ 15,000	\$ 15,000	\$0
State Aided Equipment (Public & Private)	\$ 58,369	\$ 58,369	\$0
State Aided Software (Public & Private)	\$ 74,200	\$ 74,200	\$0
Purchase Services	\$ 475,000	\$ 475,000	\$0
BOCES Technology	\$1,621,000	\$1,750,000	\$129,000
Equipment Repair	\$ 8,190	\$ 8,190	\$0
District Communication	\$ 28,000	\$ 28,000	\$0
Technology Supplies/Software	\$ 292,123	\$ 292,123	\$0
<b>TOTAL TECHNOLOGY</b>	<b>\$2,576,882</b>	<b>\$2,705,882</b>	<b>\$129,000</b>

# BUILDINGS & GROUNDS



CATEGORY	2025-26 BUDGET	2026-27 BUDGET	DIFFERENCE
Operations Of Plant	\$1,400,762	\$1,410,762	\$10,000
Maintenance Of Plant	\$1,445,215	\$1,439,215	(\$6,000)
<b>Total</b>	<b>2,845,977</b>	<b>2,849,977</b>	<b>\$4,000</b>

Note: We build in \$100,000 of capital work each year into the B&G budget. We received building aid on this.

## MAJOR PROJECTS COMPLETED BY DISTRICT STAFF

- Cosmetology Room
- Kinesthetic Labs
- HS Guidance Remodel
- Bottle Fill Stations
- Lead-Free Faucets
- HS Culinary
- Electrical for Tech
- Ceiling Replacement
- Solar Security
- Flooring Replacement
- Solar Trees
- Outdoor Classroom
- LED Lighting
- Shed Construction
- Painting
- Capital Project Demolition
- Playground Upgrades
- Home Economics
- Major Electrical
- Pine Island Remodel
- Bleacher Rehab
- Turf Management
- Construction Management
- HS Bathroom Remodel
- Capital Projects Planning
- Major Heating Repair
- In-House Project Planning
- District Security
- Concrete Work

# SPECIAL EDUCATION



CATEGORY	2025-26 BUDGET	2026-27 BUDGET	DIFFERENCE
Special Education	\$2,790,500	\$3,115,500	\$325,000
BOCES Special Education	\$10,462,433	\$11,225,000	\$762,457
<b>TOTAL</b>	<b>\$13,252,933</b>	<b>\$14,340,500</b>	<b>\$1,087,567</b>

**Increase in Tuition Public Schools (private schools) and BOCES Students.**

# SPECIAL EDUCATION



2025-26 District Student Services	Students
In-District K-12	530
BOCES Students	97
Private Placements	19
Preschool	88
Home Schooled	10
Section 504	373

2025-26 District Student Services	Students
Classified/No Services	12
Home Instruction	4
Parentally Placed	0
State Supported School	1
Other Public District	0
<b>TOTAL STUDENTS SERVED</b>	<b>1134</b>

# TRANSPORTATION



CATEGORY	2025-26 BUDGET	2026-27 BUDGET	DIFFERENCE
District Transportation	\$1,097,000	\$1,169,910	\$72,910
Bus Garage	\$266,900	\$305,900	\$39,000
Contract Transportation	\$135,000	\$135,000	\$0
<b>TOTAL</b>	<b>\$1,498,900</b>	<b>\$1,610,810</b>	<b>\$111,910</b>



Increase in nursing on buses

# PROPOSED BUDGET



DESCRIPTION	2025-26 BUDGET	CURRENT PROJECTED 2026-27 BUDGET	DIFFERENCE
Salaries	\$56,695,406	\$57,966,476	\$1,271,070.00
Benefits	\$27,205,097	\$27,758,651	\$561,800.00
BOCES	\$18,877,479	\$19,992,880	\$1,115,401.00
Purchase Services	\$9,557,123	\$10,053,094	\$495,971.00
Debt Service	\$3,883,051	\$4,170,553	\$287,502.00
Materials & Supplies	\$2,245,651	\$2,245,651	\$0.00
Equipment	\$394,369	\$389,369	(\$5,000)
Interfund Transfers	\$287,267	\$435,143	\$147,876
<b>TOTAL</b>	<b>\$119,137,197</b>	<b>\$123,011,817</b>	<b>\$3,874,620</b>



# Propositions

**Budget** \$123,011,817

## **Bus Purchases**

Shall the Board of Education of the Warwick Valley Central School District be authorized to: (a) acquire five (5) school buses and incidental equipment at a maximum aggregate cost of \$936,200; and to expend for the foregoing, including preliminary costs and costs incidental thereto and to the financing thereof, an amount not to exceed the estimated total cost of \$936,200; (b) to expend an amount not to exceed \$364,000 from the Bus Capital Reserve Fund for such purpose; (c) that a tax is hereby voted in the amount of not to exceed \$572,200 to finance such cost, such tax to be levied and collected in installments in such years and in such amounts as shall be determined by the Board of Education; and (d) that in anticipation of said tax, bonds of the District are hereby authorized to be issued in the principal amount of not to exceed \$572,200 and a tax is hereby voted to pay the interest on said bonds as the same shall become due and payable.

## **Repair Reserve**

Shall the Board of Education of the Warwick Valley Central School District fund the repair reserve fund established by the Board of Education pursuant to the provisions of Section 6-d of the General Municipal Law, by transferring funds from unappropriated, unassigned fund balance at the end of each school year to the repair reserve fund, effective the 2026-27 school year, up to a maximum amount of \$2,000,000 over a maximum period of 15 years?

# IMPORTANT DATES



- ★ **April 21: Presentation**
  - **Overview, Adoption of Budget & Property Tax Report Card**
  
- ★ **May 7: Presentation**
  - **Public Hearing on Proposed Budget**
  
- ★ **May 19: Budget Vote**

