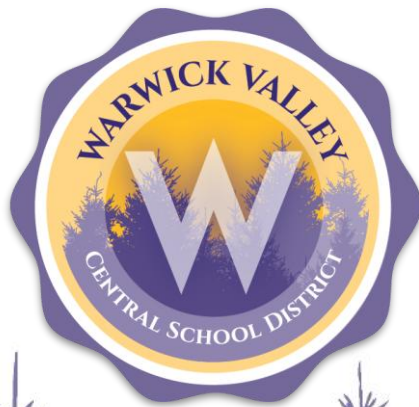




2026-2027 SCHOOL BUDGET

April 21, 2026

2026 - 2027 Budget Overview

BUDGET VOTE  **TUESDAY MAY 19, 2026**  **7AM TO 9PM**



DISTRICT 1

Pine Island Firehouse

DISTRICT 2

Dorothy C. Wilson
Education Center

DISTRICT 3

Kings School



PROPOSED BUDGET

\$123,011,817

2.58% tax levy increase

The district's tax levy
has grown at an average
annual increase of
1.92% over 10 years.



2 ADDITIONAL PROPOSITIONS

Purchase five school
buses with no additional
tax increase needed, and
fund a Repair Reserve,
using year-end fund
balance, up to \$2 million
over 15 years.



SCHOOL BOARD ELECTION

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

Bob Larsen

Dory Masefield (i)

John W. Garcia (i)

Dr. Melanie Kolacy

Robert Howe (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 2026-27 BUDGET? EMAIL BUDGETQUESTIONS@WVCSD.ORG

2026–2027 Budget Presentations

February 26, 2026

- Enrollment Projections
- Revenue Budget Overview
- Payroll & Benefits

March 5, 2026

- Transportation Fleet Report
- NYS Budget Update

March 19, 2026

- Revenue Update
- Expenditure Review

April 21, 2026

- Budget Adoption

May 7, 2026

- Public Hearing



2026–2027 District Goals



WARWICK VALLEY CENTRAL SCHOOL DISTRICT PORTRAIT of a GRADUATE

Below are examples of the District's Portrait of a Graduate competencies in action, as demonstrated by six current students: collaborators, communicators, creators and innovators, ethical and global citizens, resilient individuals, problem-solvers, and life-long learners.



CREATOR
MILES ALLEN

Creators apply imagination and evidence-based knowledge to solve problems, investigate answers to their own questions, and meet challenges. They often share their ideas and feelings through the arts and are adept at taking information from different sources and applying it in new ways to make things, disseminate ideas, and provide solutions.

Miles Allen is president of the junior class, a dedicated Odyssey of the Mind team member, and an enthusiastic performer. He consistently generates original ideas, builds imaginative solutions, and inspires others to do the same. He has developed his leadership skills by participating in the Rotary Youth Leadership Academy. His ability to create and innovate highlights his commitment to building community through creativity throughout the school.



RESILIENT INDIVIDUAL
HANK WENDELL

Resilient individuals persevere when life's challenges arise. They understand the importance of self-reflection and advocacy to personal growth and choose to maintain healthy bodies and minds. Their good choices enable them to stay goal-oriented and tackle the tasks they take on.

National Honor Society President Hank Wendell has balanced rigorous academics with the physical demands of varsity cross-country. His resilience was most evident in how he worked through the injuries and setbacks common in track, showing the discipline and focus needed to return to form and regain his competitive edge. Hank has taken the unpredictable nature of leadership as a vital opportunity for growth, using self-reflection to navigate challenges within the student government and on track.



ETHICAL & GLOBAL CITIZEN
SOFIA AMATO

Ethical and global citizens consider the prevailing issues of the day through the lens of local, national and global perspectives. They are community-minded, and exhibit empathy, compassion and respect for others.

Sofia Amato is a student representative to the Board of Education and secretary of the Class of 2026. She serves as a counselor at the Rotary Youth Leadership Academy. Her commitment to community extends into her work with the Youth Prevention Coalition, which she helped bring to the high school after participating in a summer leadership program at the Warwick Community Center. An avid Odyssey of the Mind competitor since third grade, she lives by the motto, "You can learn something from everything," a belief that shines in her activities, leadership roles, and community involvement.

COMMUNICATOR
SOVANNY KUKLIS



Communicators advance learning by educating and empowering. They connect with people both like and unlike them. They read and listen; they research and inquire. They "get" big ideas and broad concepts and can make them understandable and relatable for different audiences.

Sovanny Kuklis has used her voice to advocate for herself and others. Recognized with the Pine Island Chamber of Commerce Youth Achievement Award, she is known as a friendly and reliable presence for incoming students, offering honest advice to foster an inclusive school environment. Her ability to communicate with compassion and build bonds within the community demonstrates her skill in making people feel heard and empowered.

PROBLEM SOLVER
JAMES CURTIS



Problem solvers notice the needs around them and offer astute alternatives and identify unseen connections that lead to new solutions. They are equipped with knowledge and drive to face unique challenges with understanding and ingenuity, and generous with their efforts toward positive resolutions.

Recently recognized as a National Merit Scholarship Finalist, James Curtis utilizes his high-level academic drive to approach unique challenges with ingenuity. He consistently identifies unseen connections in his coursework, moving beyond standard solutions to find original alternatives. His dedication to take rigorous courses and his ability to face complex problems with persistence make him a standout example of a student who is a problem solver ready for the future.

COLLABORATOR
XYLIA MARTINEZ



Collaborators unite those around them toward a common goal. They hear, acknowledge and appreciate diverse perspectives. They foster strong group dynamics by remaining open to varied opinions and valuing the input of others.

Xylia Martinez is someone who thrives on teamwork. She is a standout soccer player competing for three different teams: the WVMS Wildcats, Fox Soccer Academy, and the Dominican Republic's U-14 Girls National Team.

She forges strong bonds with teammates, communicates effectively on and off the field, and helps her teams succeed. Xylia's achievements highlight her dedication to working collaboratively and supporting others to reach shared goals.



2026–2027 Budget Challenges

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



- UNCERTAIN STATE AID
- LOCAL CONTRACTS
- STAFFING
- BENEFITS
- BOCES BUDGET
- SPECIAL ED NEEDS

NYS Budget Update – Current Status & Implications



Status - Budget unresolved; extenders continue

What's Driving It - Non-education policy disputes

Impact on Schools

- Aid uncertain; increases possible
- Tier 6 changes could affect costs

Local Reality

- District timelines move forward regardless

NYS Fiscal Outlook

- Strong revenues now; economic uncertainty ahead

2026-27

PROJECTED REVENUES

REVENUES

**Local Sources** (4.78% of proposed budget)

	2025-26 Adopted Budget	2026-27 Proposed Budget	\$ Change From Prior School Year
Real Property Tax Items	254,519	353,387	98,868
Charges For Services	3,341,117	3,520,353	179,236
Interest Earnings	225,000	370,000	145,000
Use Of Property	629,838	671,939	42,101
Refund Of Prior Year Expense	400,000	500,000	100,000
Medicaid	175,000	200,000	25,000
Miscellaneous	267,000	267,000	0
Subtotal	5,292,474	5,882,679	590,205

State Sources (33.10% of proposed budget)

Foundation Aid	25,589,667	25,836,727	247,060
BOCES Aid	3,025,169	3,541,589	516,420
Building Aid	2,647,135	2,798,255	151,120
Text, Software, Library Aid	293,147	293,225	78
Computer Hardware, Tech Aid	50,706	47,411	(3,295)
Transportation Aid	4,573,494	4,698,207	124,713
Public/Private Excess Cost Aid	2,596,759	2,721,105	124,346
Other	780,717	780,717	0
Subtotal	39,556,794	40,717,236	1,160,442

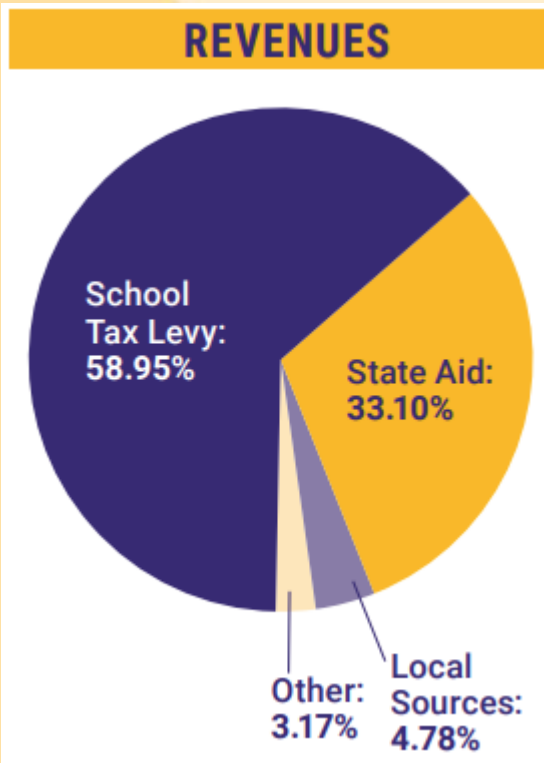
Other Sources (3.17% of proposed budget)

Interfund Transfers	125,000	125,000	0
Appropriated ERS	600,000	700,000	100,000
Appropriated TRS	500,000	600,000	100,000
Appropriated Unemployment	75,000	75,000	0
Appropriated Employee Benefits	500,000	600,000	100,000
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
Subtotal	3,600,000	3,900,000	300,000

Subtotal	48,449,268	50,499,915	2,050,647
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School Tax Levy 2026-27 (58.95% of total)	70,687,929	72,511,902	1,823,973
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TOTAL	119,137,197	123,011,817	3,874,620
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2026-27

PROPOSED EXPENDITURES

	2025-26 Adopted Budget	2026-27 Proposed Budget	\$ Change From Prior School Year
General Support (9.72% of proposed budget)			
Board of Education	106,090	108,090	2,000
Central Administration	515,213	542,314	27,101
Finance	1,380,220	1,461,854	81,634
Support Services	554,194	560,388	6,194
Central Services*	6,470,941	6,642,765	171,824
Special Items	2,534,500	2,638,278	103,778
Subtotal	11,561,158	11,953,689	392,531

Instruction (57.96% of proposed budget)			
Admin & Curriculum Development	4,288,203	4,759,699	471,496
Teaching - Regular School	31,519,849	31,887,340	367,491
Teaching - Special Programs	5,452,670	5,416,646	(36,024)
Teaching - Special Schools	510,365	464,167	(46,198)
Instructional Media	3,851,176	3,974,809	123,633
Pupil Personnel Services	23,329,941	24,800,661	1,470,720
Subtotal	68,952,204	71,303,322	2,351,118

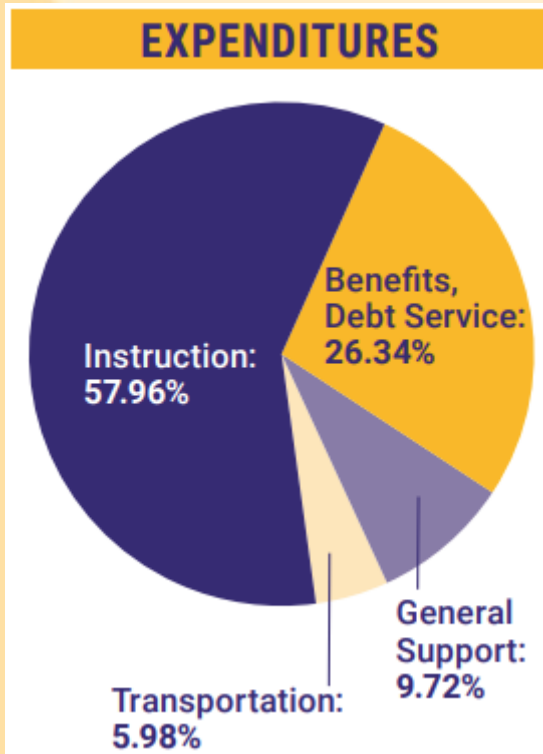
Transportation (5.98% of proposed budget)			
	7,227,920	7,358,359	130,439

Benefits & Debt Service (26.34% of proposed budget)			
Employee Benefits	27,205,097	27,770,251	565,154
Debt Service	3,883,051	4,170,553	287,502
Interfund Transfers/Misc	307,767	455,643	147,876
Subtotal	31,395,915	32,396,447	1,000,532

TOTAL	119,137,197	123,011,817	3,874,620
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*Proposed expenditures include a \$100,000 capital project.

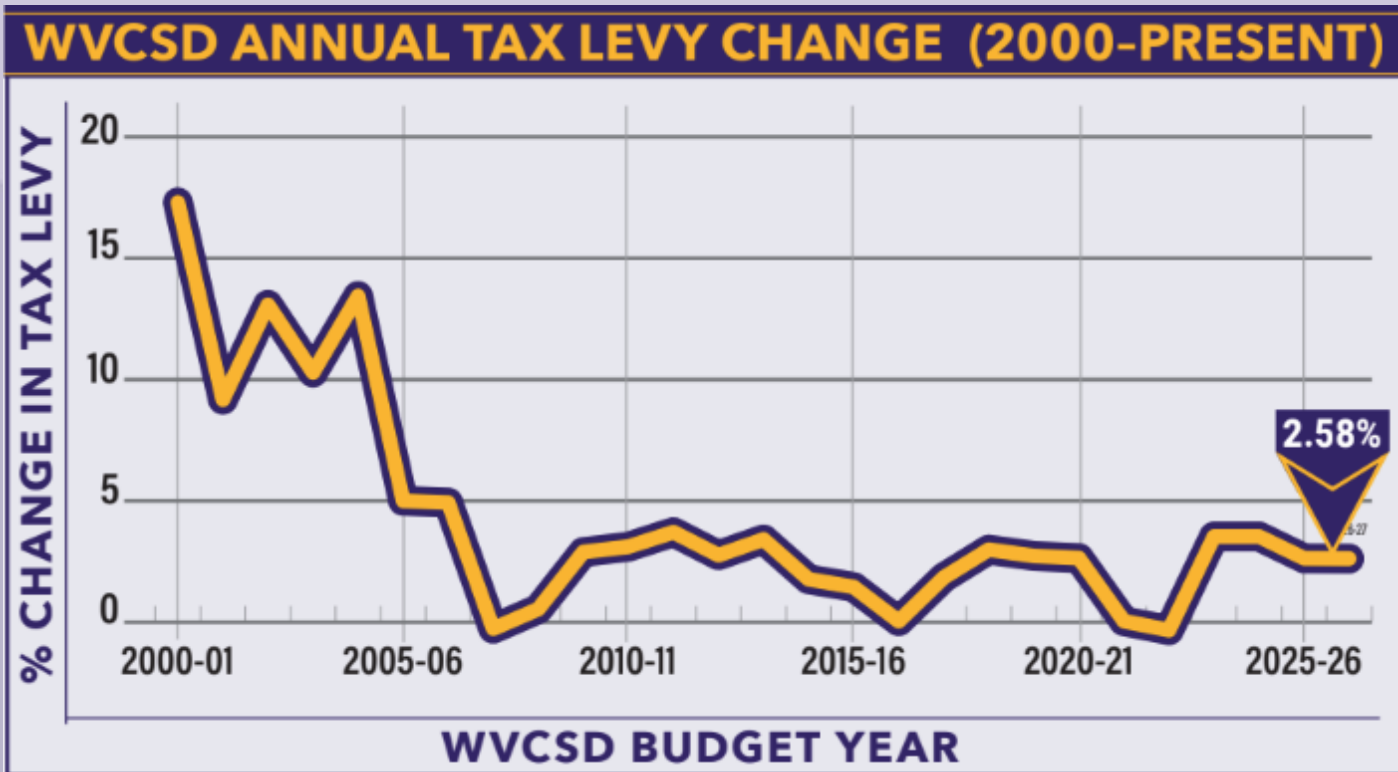
EXPENDITURES



TAX LEVY



Average annual
tax levy increase
(10 years): 1.92%



TWO ADDITIONAL PROPOSITIONS



2 ADDITIONAL PROPOSITIONS



TOTAL MAXIMUM
COST OF
5 BUSES
\$936,200

PROPOSITION 1: BUS PURCHASE

Voters will also consider:

A proposition to purchase five buses for the Transportation Department at a maximum cost of \$936,200. The district would use \$364,000 of its bus reserve fund to help offset the cost. Of the total cost, \$572,954, or 61.2%, is expected to be returned to the district in the form of state transportation aid.

No additional taxes would be required to purchase the buses at a net cost of approximately \$572,200.

The proposed purchase includes two 30-passenger gasoline-powered buses, one 46-passenger diesel-powered bus and two electric buses.

	Bus Purchase (maximum cost)	\$936,200
	Reserve (district use of bus reserve fund)	\$364,000
	Net Cost (financed)	\$572,200
	Transportation Aid (61.2%)	\$572,954
	Additional Tax Increase	\$0



PROPOSITION 2: REPAIR RESERVE

A proposition to fund a Repair Reserve, using year-end fund balance, up to \$2 million over 15 years.



The reserve would help cover facility and building system repairs without sudden budget or tax increases.



RESPONSIBLE PLANNING TODAY. A STRONGER DISTRICT TOMORROW.

RETURN ON INVESTMENT



HIGH ACADEMIC PERFORMANCE

The District delivers an exceptional educational experience that consistently stands apart in the region. Across multiple measures of student achievement, it continues to rank among the very best.



TOP GRADUATION RATES IN MID-HUDSON REGION

94.1% – Top 2 among 44 school districts in the Mid-Hudson Region with at least 150 graduates.

84% – Top 3 among 42 school districts in the Mid-Hudson Region with at least 30 special education graduates.



#1 POST-SECONDARY ENROLLMENT RATE

Warwick Valley CSD ranks first among 45 school districts in the Mid-Hudson Region with at least 300 graduates with an 82% post-secondary enrollment rate.



#1 IN AVERAGE NUMBER OF AP COURSES

The Warwick Valley CSD ranks first among all school districts in the Mid-Hudson Region, with an average number of AP courses per grade 12 student of 1.61.



#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.

WVCSD POINTS OF PRIDE



IMPORTANT DATES



- ★ May 7: Presentation
 - Public Hearing on Proposed Budget
- ★ May 8: Newsletter mailed
- ★ May 19: Budget Vote

