



WARWICK VALLEY SCHOLAR

BUDGET EDITION

MAY 2026

Budget Vote is scheduled for May 19th

On Tuesday, May 19, Warwick Valley Central School District residents will vote on a proposed \$123,011,817 budget for the 2026-27 school year.

The budget includes a tax levy increase of 2.58%, 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 14 years and has never exceeded it, reflecting a consistent approach to fiscal and long-term planning.

The proposed budget increases spending by 3.25%, or \$3,874,620, over the current school year. Key cost drivers include unfunded state mandates, rising special education expenses, contractual salary and benefit obligations, debt service, transportation costs, BOCES services, and uncertainty surrounding state aid.

An additional challenge is lower New York State aid. About one-third of the district's revenue comes from the state, but because the funding formula considers both local property wealth and resident income, Warwick



is viewed as having a greater capacity to raise revenue locally and therefore receives a smaller share of state aid than many neighboring districts.

"Our proposed budget for the 2026-27 school year reflects Warwick's continued commitment to providing a strong educational experience," said Superintendent Dr. David Leach. "It maintains appropriate class sizes and supports our academic and co-curricular programs. We are grateful for the continued support of our community as we move this work

forward together."

The gap between expenditures and revenues will be addressed through a combination of spending reductions, operational efficiencies, and the careful use of reserves and fund balance. At the same time, maintaining reserves within statutory limits remains critical to preserving fiscal stability and preparing for unexpected costs. The district will also realize an increase of approximately \$590,000 in non-tax revenue.

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

"We are proud to present this budget," said Board President Keith Parsons. "It reflects the careful work of balancing meaningful opportunities and strong outcomes for our students with our responsibility to taxpayers, particularly in a year when costs continue to rise. I'm confident this plan maintains that balance and positions the district and the students we serve well moving forward."

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



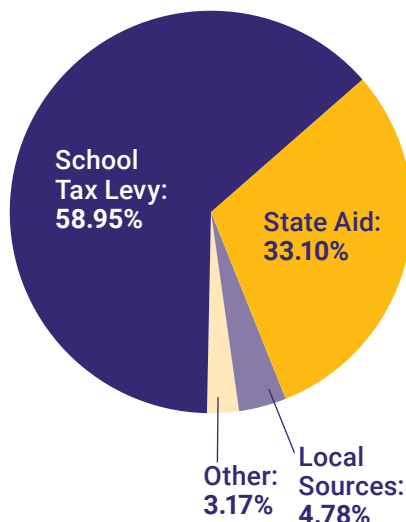
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Scan the code for
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about the proposed
budget and Board of
Education candidates

HAVE QUESTIONS ABOUT THE WARWICK VALLEY CSD 2026-27 BUDGET? EMAIL BUDGETQUESTIONS@WVCSD.ORG



REVENUES



THREE-PART BUDGET

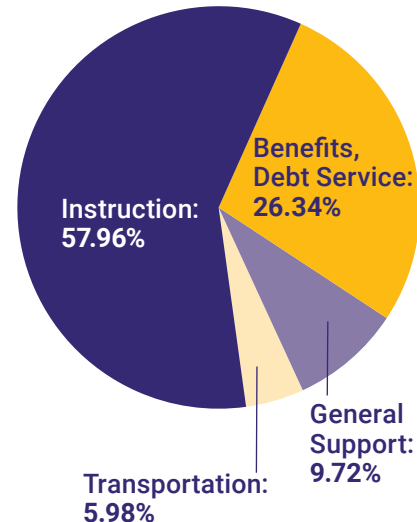
	2025-26	2026-27	\$ Change
Program	\$94,241,370	\$96,799,901	\$2,558,531
Administrative	\$13,231,353	\$13,941,832	\$710,479
Capital	\$11,664,474	\$12,270,084	\$605,610
TOTAL	\$119,137,197	\$123,011,817	\$3,874,620

Program Costs (78.69%): 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 (11.33%): 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 (9.98%): Include operations and maintenance, security, budgeted capital projects, tax refunds, principal and interest on debt and installment purchases and leases.

EXPENDITURES



2026-27

PROJECTED REVENUES

	2025-26 Adopted Budget	2026-27 Proposed Budget	\$ Change From Prior School Year
Local Sources (4.78% of proposed budget)			
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
School Tax Levy 2026-27 (58.95% of total)	\$70,687,929	\$72,511,902	\$1,823,973
TOTAL	\$119,137,197	\$123,011,817	\$3,874,620

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)			
Curriculum Development & Admin	\$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

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





HIGH PERFORMANCE – ACADEMICS AND VALUE

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 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.



2 ADDITIONAL PROPOSITIONS

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.

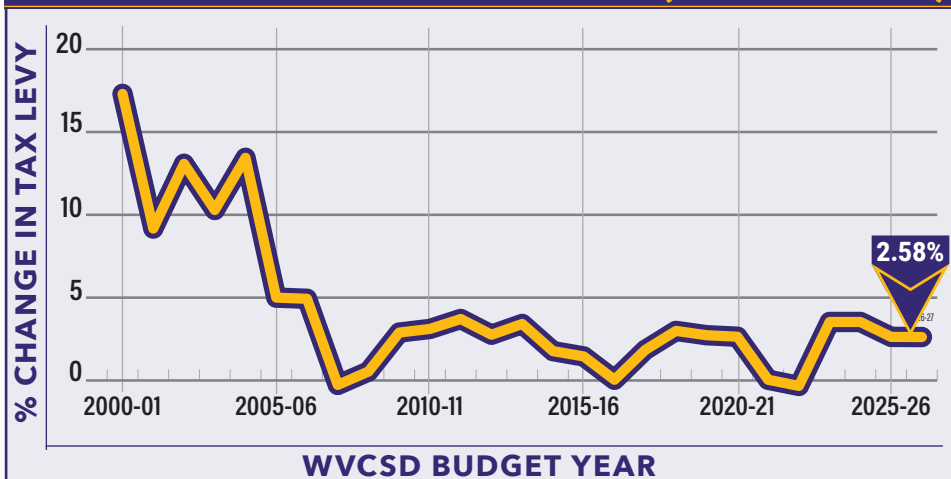
Bus Purchase (maximum cost)	\$936,200
Reserve	\$364,000
Net Cost (financed)	\$572,200
Transportation Aid (61.2%)	\$572,954
Additional Tax Increase	\$0

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.

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 2026-27 school year, an additional \$397,369 in non-mandated expenses would be cut, which may include field trips, school clubs, modified sports, new equipment, supplies and enrichment programs.

WVCSD ANNUAL TAX LEVY CHANGE (2000-PRESENT)





WARWICK VALLEY
CENTRAL SCHOOL DISTRICT
P.O. Box 595, Warwick, New York 10990-0595

Dr. David Leach

Superintendent of Schools

Board of Education

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

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U.S. Postage
PAID
Permit No. 9011
Monsey, NY
10952

ECRWSS

Postal Customer

**2026-2027
Budget Vote**

**Tuesday,
May 19, 2026**

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.

**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.

BALLOT DEADLINES

- If mailed to you, your ballot application must be received by May 11.
- If you plan to pick up an application and ballot in person you may do so until May 18.
- Ballots must be received by the District Clerk by 5 p.m. on May 19 in order to be canvassed.

**Warwick Valley Central School District
School District Budget Notice
2026-2027**

Warwick Valley Central School District School District Budget Notice 2026-2027	Budget Adopted for the 2025-26 School Year	Budget Proposed for the 2026-27 School Year	Contingency Budget for the 2026-27
Total Budgeted Amount, Not Including Separate Propositions	\$119,137,197	\$123,011,817	\$122,614,448
Increase/Decrease for the 2026-27 School Year		\$3,874,620	\$3,477,251
Percentage Increase/Decrease in Proposed Budget		3.25%	2.92%
Consumer Price Index		2.63%	
A. Proposed Levy to Support the Total Budgeted Amount	\$70,257,579	\$72,085,052	
B. Levy to Support Library Debt, if Applicable	\$430,350	\$426,850	
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)	\$70,687,929	\$72,511,902	\$70,687,929
F. Total Permissible Exclusions	\$1,617,377	\$1,754,145	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$69,070,552	\$70,757,757	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$68,640,202	\$70,330,907	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions)**	\$430,350	\$426,850	
Administrative Component	\$13,231,353	\$13,941,832	\$13,871,832
Program Component	\$94,241,370	\$96,799,901	\$96,655,532
Capital Component	\$11,664,474	\$12,270,084	\$12,087,084
Total	\$119,137,197	\$123,011,817	\$122,614,448
** In the case of a contingent budget, the following would be deleted: \$183,000 from Capital expenses, \$70,000 from Administrative, and \$144,369 from Program.			
**The proposition at right is a separate proposition not included in the total budgeted amount.	Description	Amount	<i>The vote on the annual budget for the fiscal year 2026-27 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 19, 2026, 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.</i>
	Bus proposition	\$936,200	
	Repair Reserve	\$2,000,000	
Under the Budget Proposed for the 2026-27 School Year			
Estimated Basic STAR Exemption Savings ¹	\$587.83		
¹ The basic school tax relief (STAR) exemption is authorized by section 425 of the Real Property Tax Law.			



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.



WARWICK VALLEY

POINTS *of* PRIDE



10

ACRE SOLAR FIELD
WITH 7,888 PANELS,
GENERATING
2.4 MEGAWATTS



6

YEARS AS A
NEW YORK STATE
RECOGNITION
HIGH SCHOOL

115

COLLEGE CREDITS
OFFERED

94%

4-YEAR
GRADUATION RATE



109

STUDENTS EARNED
THE SEAL OF CIVIC
READINESS SINCE
2023

7

ODYSSEY OF THE
MIND TEAMS
ADVANCED TO
STATE FINALS



7

COLLEGE PARTNERS
THAT PROVIDE
CREDITS FOR
WVHS STUDENT
COURSEWORK

4

GREEN RIBBON
SCHOOLS

2

BLUE RIBBON
ELEMENTARY
SCHOOLS



100

STUDENTS TAKING
WVHS CAREER
& TECH CLASSES

200+

TUITION-PAYING
STUDENTS

25k+

VOLUNTEER HOURS
PERFORMED BY EACH
GRADUATING CLASS



27

SCHOLAR-ATHLETE
TEAMS



95

SCHOLASTIC ARTS
AWARD WINNERS



3.09

MILE
CROSS COUNTRY
COURSE



100+

MUSICIANS SELECTED
TO STATE & COUNTY
ENSEMBLES THIS YEAR



362

STUDENTS RECEIVED
THE SEAL OF
BILITERACY SINCE
2017



1

PORTRAIT OF A
GRADUATE



12

SKILLS USA AWARD
WINNERS



WARWICK VALLEY

CENTRAL SCHOOL DISTRICT

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