



2026-27 BUDGET HEARING

May 7, 2026

VOTE DATE: MAY 19, 2026 | POLLS OPEN 7 am - 9 pm

- ➔ **PROPOSED BUDGET: \$123,011,817**
- ➔ **SCHOOL PROGRAMS PRESERVED**
- ➔ **TAX LEVY INCREASE: 2.58%**
- ➔ **SPENDING INCREASE: 3.25%**



GOALS

➔ **PRESERVE STUDENT OPPORTUNITIES.**



➔ **STAY WITHIN/BELOW THE TAX CAP THRESHOLD.**



GREAT SCHOOLS IN A GREAT COMMUNITY: PREPARING STUDENTS FOR THEIR FUTURE.

The District's mission is to provide all students with the necessary skills to thrive in the 21st century as learners, workers, and citizens.





PORTRAIT OF A GRADUATE



COLLABORATOR



COMMUNICATOR



CREATOR / INNOVATOR



ETHICAL AND GLOBAL CITIZEN



RESILIENT INDIVIDUAL



PROBLEM SOLVER



LIFE-LONG LEARNER



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**



2026-27 PROPOSED BUDGET

2.58% TAX LEVY INCREASE



Budget fulfills District's goals to preserve student opportunities and stay within/below tax cap threshold.



TAX LEVEL CHANGES

(2000-PRESENT)



The Tax Level % Change chart shows a historical decline in volatility, with high fluctuations in the early 2000s stabilizing to much lower, consistent changes in recent years, indicating a trend toward greater predictability and controlled tax adjustments.



2026-27 STATE AID

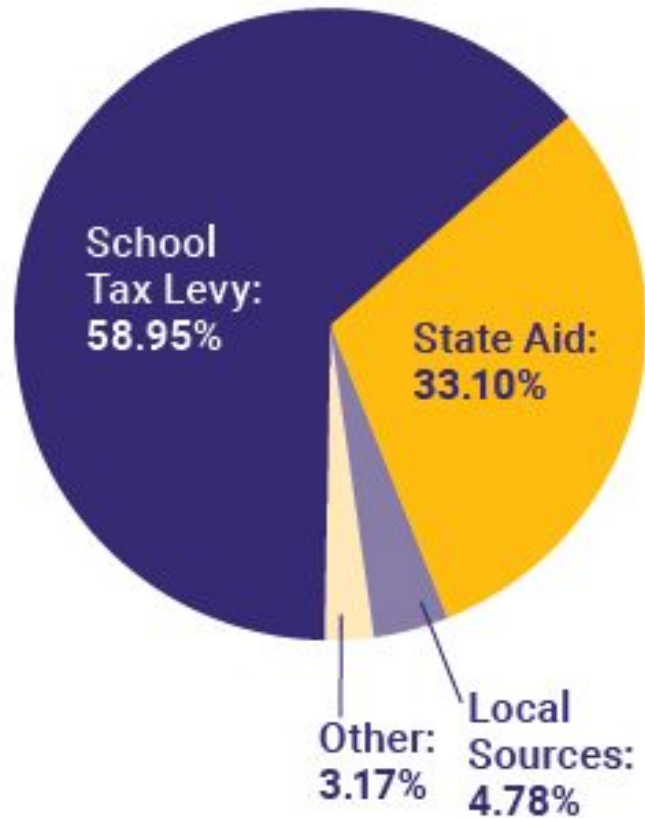
	2025-26	2026-27	
Aid Category	Budgeted State Aid	Projected State Aid	Difference
Foundation Aid	\$25,589,667	\$25,836,727	\$247,060
Services Aid*	\$ 8,734,182	\$ 9,372,098	\$637,916
Public Excess Cost	\$ 1,593,739	\$ 1,435,620	(\$158,119)
Private Excess Cost	\$ 992,071	\$ 1,274,536	\$282,465
Building Aid	\$ 2,647,135	\$ 2,798,255	\$151,120
Total	\$39,556,794	\$40,717,236	\$1,160,442

+ ACTUAL AID RECEIVED MAYBE HIGHER OR LOWER DEPENDING UPON ACTUAL EXPENDITURES.

+ LEGISLATIVE BUDGET HAS BEEN DELAYED.



REVENUES



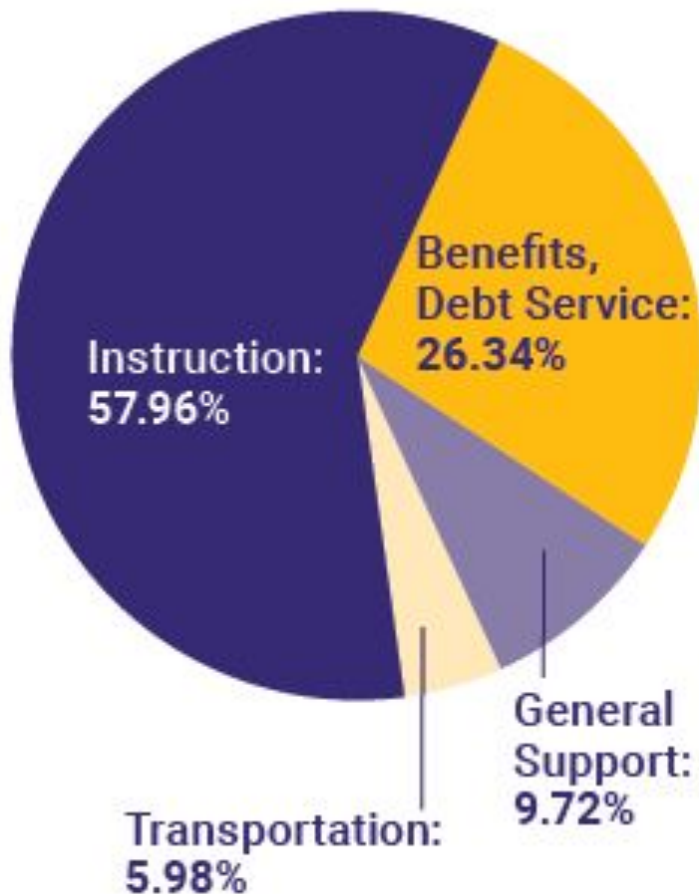
2026-27

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



EXPENDITURES



2026-27

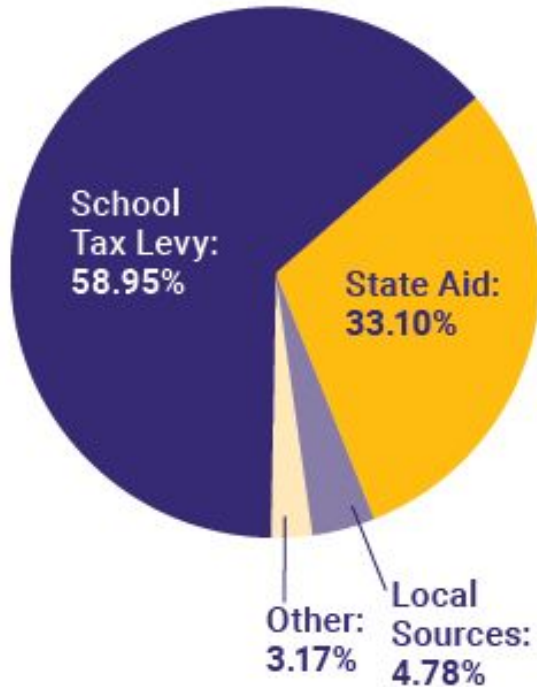
PROPOSED EXPENDITURES

	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.



REVENUES



THREE-PART BUDGET

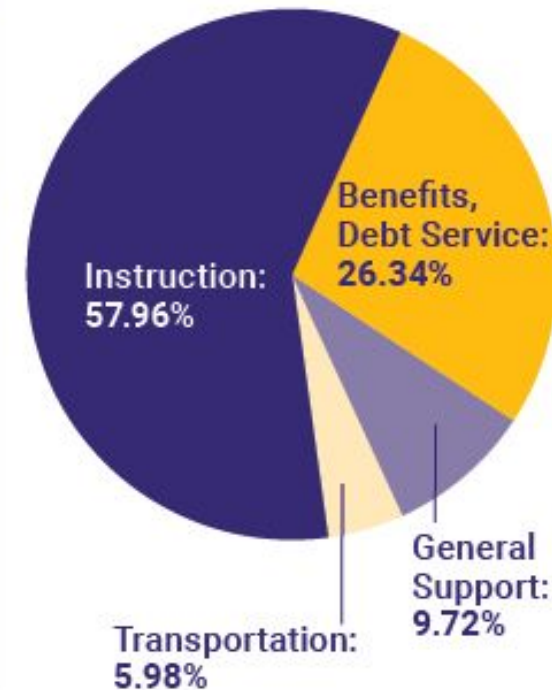
	2025-26	2026-27	\$ Change
Program	\$94,241,370	\$96,799,901	\$2,558,531
Administrative	\$13,231,353	\$13,941,832	\$710,479
Capital	\$11,664,474	\$12,270,084	\$605,610
TOTAL	\$119,137,197	\$123,011,817	\$3,874,620

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





WARWICK VALLEY

CENTRAL SCHOOL DISTRICT

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, Excluding Levy for Permissible Exclusions	\$69,070,552	\$70,757,757	
H. Total Proposed School Year Tax Levy, Excluding 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
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
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¹ 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 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.





CONTINGENCY BUDGET

IF THE BUDGET VOTE IS DEFEATED, THE DISTRICT HAS TWO OPTIONS:

- 1. Re-vote. If the re-vote is defeated, the District will go to a contingent budget.**
- 2. Go straight to Contingency.**

IF THE RE-VOTE IS DEFEATED, THE DISTRICT WILL GO TO A CONTINGENT BUDGET, WHICH REQUIRES...



CONTINGENCY BUDGET

- ➔ A tax levy no greater than the levy of the prior year; and
- ➔ The administrative component of a contingent budget may not comprise a greater percentage of the contingency budget, exclusive of the capital component, than that percentage which the administrative component had comprised in the prior year's budget; and
- ➔ Any equipment purchases be limited to those supporting the health and safety of students; and
- ➔ Facility use fees would be charged to all outside groups.



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



3.09

MILE CROSS COUNTRY COURSE

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

362

STUDENTS RECEIVED THE SEAL OF BILITERACY SINCE 2017



4

GREEN RIBBON SCHOOLS



2

BLUE RIBBON ELEMENTARY SCHOOLS



100

STUDENTS TAKING WVHS CAREER & TECH CLASSES

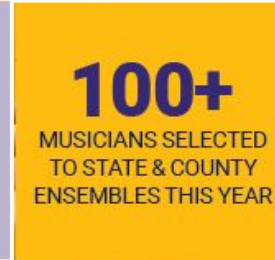
200+

TUITION-PAYING STUDENTS



100+

MUSICIANS SELECTED TO STATE & COUNTY ENSEMBLES THIS YEAR



25k+

VOLUNTEER HOURS PERFORMED BY EACH GRADUATING CLASS



27

SCHOLAR-ATHLETE TEAMS



95

SCHOLASTIC ARTS AWARD WINNERS



12

SKILLS USA AWARD WINNERS





**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.



PROPOSITIONS

PROPOSITION ONE: THE BUDGET
Shall the Board of Education of the Warwick Valley Central School District be authorized to expend \$123,011,817 the sum of money required for school purposes for the July 1, 2026 - June 30, 2027 school year (the Budget), and to levy the necessary tax therefor on the taxable property of the School District?

PROPOSITION TWO: BUSES
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?

PROPOSITION THREE: 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?



2026-27 SCHOOL BOARD CANDIDATES

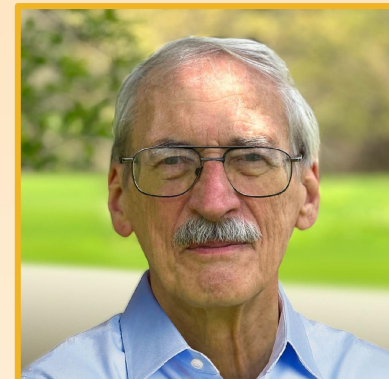
VOTERS WILL ALSO ELECT THREE CANDIDATES, FROM FOUR, TO FILL THREE SEATS ON THE BOARD.

THEIR TERMS WILL BE FOR THREE YEARS.

The candidates, listed in the order they will appear on the ballot, are:

- **Bob Larsen**
- **Dory Masefield (i)**
- **John W. Garcia (i)**
- **Dr. Melanie Kolacy**
- **Robert Howe (i)**

(i) = incumbent





Budget Vote: May 19, 2026



Polling Places

District 1
**Pine Island Fire
House**

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

District 3
**Kings Elementary
School**