



# WARWICK VALLEY SCHOLAR

## BUDGET EDITION

MAY 2023

## Budget Vote is Scheduled for May 16th

On Tuesday, May 16, Warwick Valley Central School District residents will vote on a \$109,140,179 proposed budget for the 2023-2024 school year. The budget includes a tax levy increase, which - for the eighth time in the last 12 years - is below the state's allowable tax cap. The District has never exceeded the tax cap.

Throughout this budget process, the District faced formidable challenges posed by record inflation, along with the anticipation of high inflation in the upcoming year. With the Consumer Price Index exceeding 6%, this budget year has proven to be one of the most demanding in recent memory. Nevertheless, this proposed budget remains in line with the District's objectives of preserving student opportunities while staying within or below the tax cap.

Despite inflation and increasing student enrollment, the District has been successful in reducing the financial burden on taxpayers in recent years. In fact, the District did not increase its tax levy in 2021-22 and even lowered it by 0.37% for the

current school year, 2022-23.

The District has worked to reduce the maximum allowable tax levy increase for the 2023-24 proposed budget, lowering it nearly one percentage point to 3.49%, saving the taxpayers \$631,157. (See chart on Page 3). While there are always uncontrollable outside factors, such as changes in state aid, unexpected expenses, or rising costs, the District is committed to planning for the future. Despite these challenges, the District is optimistic that it can continue to provide high-quality education while maintaining a reasonable tax levy increase for residents.

For the first time in years, state aid is fully funded. "We are incredibly fortunate to have our state



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foundation aid fully restored for the upcoming school year," Board President Keith Parsons said.

"Without this increase in aid, especially during times of high inflation, we would have been forced to consider reductions to non-mandated programs such as modified sports, electives, and clubs, as well as potentially increasing class sizes. Keeping class sizes responsible, as well as the aforementioned programs, are a crucial component of the educational experience we offer our students," he said.

## BUDGET VOTE ☒ TUESDAY MAY 16, 2023 ☒ 7AM TO 9PM



**DISTRICT 1**  
Pine Island Firehouse

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

**DISTRICT 3**  
Kings School



**PROPOSED BUDGET**  
**\$109,140,179**

The proposal includes a  
3.49% tax levy increase.

The average tax levy  
increase over the past  
3 years is 0.74%.



**BUS PROPOSITION**

Purchase 5 school buses  
with no additional tax  
increase needed because  
61.7% of the cost will  
be reimbursed in state  
transportation aid.



**SCHOOL BOARD  
ELECTION**

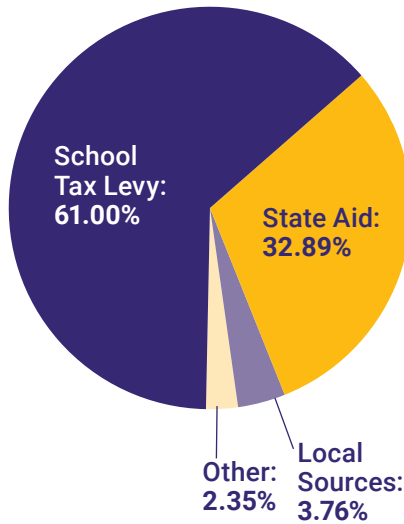
*Voters will elect 3 candidates,  
listed in the order in which they  
will appear on the ballot:*

Robert Howe (i); Dory Masfield (i);  
John Garcia (i); Angel Maysonet;  
Adrienne Tveter; Luis Abramson  
*i = incumbent*

HAVE QUESTIONS ABOUT THE WARWICK VALLEY CSD 2023-24 BUDGET? EMAIL [BUDGET.QUESTIONS@WVCSD.ORG](mailto:BUDGET.QUESTIONS@WVCSD.ORG)



## REVENUES



## 2023-24 THREE-PART BUDGET

### Program Costs: \$86,417,528

**+ \$5,787,039 over 2022-23 school year**

Program costs include salaries and benefits of 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: \$11,853,809

**+ \$1,459,486 over 2022-23 school year**

Administrative costs include salaries and benefits of 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.

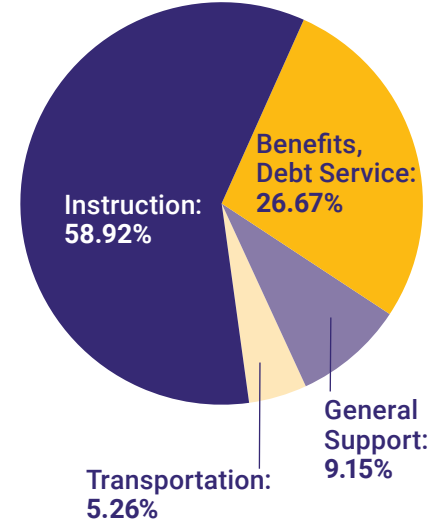
### Capital Costs: \$10,868,842

**+ \$164,415 over 2022-23 school year**

Capital costs include operations and maintenance, security, budgeted capital projects, tax refunds, principal and interest on debt and installment purchases and leases.

**TOTAL: \$109,140,179**

## EXPENDITURES



## 2023-24 PROJECTED REVENUES

	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Change From Prior School Year
<b>Local Sources (3.76% of proposed budget)</b>			
Real Property Tax Items	\$257,392	\$267,648	\$10,256
Charges For Services	\$2,449,432	\$2,389,844	(\$59,588)
Interest Earnings	\$30,000	\$100,000	\$70,000
Use Of Property	\$573,103	\$571,783	(\$1,320)
Refund Of Prior Year Expense	\$400,000	\$400,000	0
Medicaid	\$75,000	\$100,000	\$25,000
Miscellaneous	\$105,000	\$272,000	\$167,000
<b>Subtotal</b>	<b>\$3,889,927</b>	<b>\$4,101,275</b>	<b>\$211,348</b>
<b>State Sources (32.89% of proposed budget)</b>			
Foundation Aid	\$18,977,656	\$24,166,995	\$5,189,339
BOCES Aid	\$1,808,495	\$2,158,605	\$350,110
Building Aid	\$3,857,968	\$2,529,436	(\$1,328,532)
Text, Software, Library Aid	\$293,714	\$297,922	\$4,208
Computer Hardware, Tech Aid	\$53,434	\$55,437	\$2,003
Transportation Aid	\$3,415,513	\$3,840,780	\$425,267
Public/Private Excess Cost Aid	\$1,716,975	\$2,068,049	\$351,074
Other	\$780,717	\$780,717	0
<b>Subtotal</b>	<b>\$30,904,472</b>	<b>\$35,897,941</b>	<b>\$4,993,469</b>
<b>Other Sources (2.35% of proposed budget)</b>			
Interfund Transfers	\$125,000	\$125,000	0
Appropriated ERS	\$400,000	\$400,000	0
Appropriated TRS	\$200,000	\$200,000	0
Appropriated Unemployment	\$25,000	\$25,000	0
Appropriated Employee Benefits	\$250,000	\$250,000	0
Appropriated Workers Compensation	\$50,000	\$50,000	0
Appropriated Debt Service	\$150,000	\$110,000	(\$40,000)
Appropriated Fund Balance	\$1,400,000	\$1,400,000	0
<b>Subtotal</b>	<b>\$2,600,000</b>	<b>\$2,560,000</b>	<b>(\$40,000)</b>
<b>Subtotal</b>	<b>\$37,394,399</b>	<b>\$42,559,216</b>	<b>\$5,164,817</b>
<b>School Tax Levy 2023-24 (61.00% of total)</b>	<b>\$64,334,840</b>	<b>\$66,580,963</b>	<b>\$2,246,123</b>
<b>TOTAL</b>	<b>\$101,729,239</b>	<b>\$109,140,179</b>	<b>\$7,410,940</b>

## 2023-24 PROPOSED EXPENDITURES

	2022-23 Adopted Budget	2023-24 Proposed Budget	\$ Change From Prior School Year
<b>General Support (9.15% of proposed budget)</b>			
Board of Education	\$98,590	\$98,590	0
Central Administration	\$454,223	\$464,216	\$9,993
Finance	\$1,121,763	\$1,281,052	\$159,289
Support Services	\$474,200	\$447,500	(\$26,700)
Central Services	\$5,619,561	\$5,998,553	\$378,992
Special Items	\$1,252,768	\$1,696,768	\$444,000
<b>Subtotal</b>	<b>\$9,021,105</b>	<b>\$9,986,679</b>	<b>\$965,574</b>
<b>Instruction (58.92% of proposed budget)</b>			
Admin & Curriculum Development	\$3,554,466	\$3,916,320	\$361,854
Teaching - Regular School	\$29,367,940	\$30,769,424	\$1,401,484
Teaching - Special Programs	\$4,584,152	\$4,946,998	\$362,846
Teaching - Special Schools	\$538,292	\$558,477	\$20,185
Instructional Media	\$2,912,049	\$3,191,344	\$279,295
Pupil Personnel Services	\$18,934,272	\$20,919,882	\$1,985,610
<b>Subtotal</b>	<b>\$59,891,171</b>	<b>\$64,302,445</b>	<b>\$4,411,274</b>
<b>Transportation (5.26% of proposed budget)</b>			
	<b>\$4,771,231</b>	<b>\$5,746,173</b>	<b>\$974,942</b>
<b>Benefits &amp; Debt Service (26.67% of proposed budget)</b>			
Employee Benefits	\$23,682,719	\$24,962,365	\$1,279,646
Debt Service	\$4,062,013	\$3,635,017	(\$426,996)
Interfund Transfers/Misc	\$301,000	\$507,500	\$206,500
<b>Subtotal</b>	<b>\$28,045,732</b>	<b>\$29,104,882</b>	<b>\$1,059,150</b>
<b>TOTAL</b>	<b>\$101,729,239</b>	<b>\$109,140,179</b>	<b>\$7,410,940</b>





## Return on taxpayer investment

Warwick Valley Central Schools stands out among other districts in New York for its student achievement results and its ongoing growth in student enrollment. Presently, the District provides education to approximately 3,725 students, which exceeds the projected number by about 550 students from a few years ago. The proposed budget for the 2023-24 school year will enable the District to sustain its impressive return on investment.

This budget accounts for rises in contractual obligations; pupil personnel and special education services; inflation in supply costs, utilities and materials in all facets of the District; more expensive contract transportation; and the addition of a fifth police officer for afternoon dismissal and after school activities. The District's students are arguably the highest performing in the region, as evidenced by their high test scores across nearly all categories in Orange County (see chart). The District also boasts an impressive five-year graduation rate of 97%, making it the top-ranked district out of 43 in the Mid-Hudson region, with a student count of at least 105.



SUBJECT	GRADE RANGE	ORANGE COUNTY RANKING
ELA	3-8	1
Math	3-8	2
English	9-12	1
Algebra	8-12	1
Geometry	9-12	1
Algebra 2	9-12	1
Living Environment	9-12	2
Earth Science	8-12	1
Chemistry	9-12	1
Global History	9-12	3
Physics *	9-12	6

\* 101 WVHS students took the exam – more than any district in the county. For example, the top four performing districts in Physics had a combined 153 students take the exam.

### Annual Tax Savings

The District has always stayed at or below the tax cap. In fact, of the 12 years since the tax cap was enacted by the state, the District has reduced the tax levy even further in eight of those years (\*), saving taxpayers millions of dollars.

BUDGET YEAR	ACTUAL TAX	REDUCTION IN TAX LEVY
2012-13	2.72%	\$0
2013-14	3.37%	\$859,642 *
2014-15	1.73%	\$53,594 *
2015-16	1.41%	\$0
2016-17	0%	\$244,846 *
2017-18	1.80%	\$0
2018-19	2.95%	\$40,400 *
2019-20	2.69%	\$95,947 *
2020-21	2.60%	\$160,998 *
2021-22	0%	\$592,645 *
2022-23	-0.37%	\$0
2023-24	3.49%	\$631,157 *

## PROPOSITION 2



### PURCHASE FIVE BUSES

Voters will also consider a proposition to purchase five buses for the Transportation Department at a maximum cost of \$830,000. The District would use \$330,000 of its bus reserve fund to help offset the cost. Of the total cost, \$512,100, or 61.7%, would return to the District in state transportation aid.

Therefore, no additional taxes would be needed to purchase the buses at a net cost of approximately \$500,000.

The proposed purchase includes two 65-passenger propane buses and three 65-passenger gas buses.

Bus Purchase (maximum cost)	<b>\$830,000</b>
Reserve	<b>\$330,000</b>
Net Cost (financed)	<b>\$500,000</b>
Transportation Aid (61.7%)	<b>\$512,100</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 modified version of it, before voters a second time. If the budget fails a second time, or if the District opts not to hold a second vote, state law requires adoption of a contingency budget, which sets spending at a predetermined level. For the 2023-24 school year, an additional \$314,000 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.





**WARWICK VALLEY**  
CENTRAL SCHOOL DISTRICT  
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## 2023-2024 Budget Vote

**Tuesday,  
May 16, 2023**

7 a.m. – 9 p.m.



**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](mailto:slaroe@wvcsd.org) or 845-987-3000, ext. 10511.

If mailed to you, your application must be received by May 8. If you plan to pick up an application and ballot in person you may do so until May 15. Absentee ballots must be returned to the District Office by 5 p.m., May 16.

### School District Budget Notice

	Budget Adopted for the 2022-23 School Year	Budget Proposed for the 2023-24 School Year	Contingency Budget for the 2023-24 School Year
Total Budgeted Amount, Not Including Separate Propositions	\$101,729,239	\$109,140,179	\$108,826,179
Increase/Decrease for the 2023-24 School Year		\$7,410,940	\$7,096,940
Percentage Increase/Decrease in Proposed Budget		7.28%	6.98%
Change in the Consumer Price Index		8.00%	
A. Proposed Levy to Support the Total Budgeted Amount	\$63,907,990	\$66,150,613	
B. Levy to Support Library Debt, if Applicable	\$426,850	\$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)	\$64,334,840	\$66,580,963	\$64,334,840
F. Total Permissible Exclusions	\$106,142	\$1,043,418	
G. School Tax Levy Limit, <u>Excluding</u> Levy for Permissible Exclusions	\$64,228,698	\$66,168,702	
H. Total Proposed School Year Tax Levy, <u>Excluding</u> Levy to Support Library Debt and/or Permissible Exclusions (E – B – F + D)	\$63,801,848	\$65,107,195	
I. Difference: G – H (Negative Value Requires 60.0% Voter Approval – See Note Below Regarding Separate Propositions)**	\$426,850	\$1,061,507	
Administrative Component	\$10,394,323	\$11,853,809	\$11,778,809
Program Component	\$80,630,489	\$86,417,528	\$86,336,528
Capital Component	\$10,704,427	\$10,868,842	\$10,710,842
<b>Total</b>	<b>\$101,729,239</b>	<b>\$109,140,179</b>	<b>\$108,826,179</b>

\*\* In the case of a contingent budget, the following would be deleted: \$158,000 from Capital expenses, \$75,000 from Administrative, and \$81,000 from Program.

\*\*The proposition at right is a separate proposition not included in the total budgeted amount.

Description	Amount
Bus proposition	\$830,000

**Under the Budget Proposed for the 2023-24 School Year**

Estimated Basic STAR Exemption Savings <sup>1</sup>	\$725.53
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<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 2023-24 by the qualified voters of the Warwick Valley Central School District, Orange County, New York, will be held at the Pine Island Fire House, Kings School, and Dorothy C. Wilson Education Center at the Middle School in said district on Tuesday, May 16, 2023, between the hours of 7:00 am and 9:00 pm, prevailing time, at which time the polls will be opened to vote by voting ballot or machine.