

**GENESEE VALLEY CENTRAL SCHOOL**

**2026-27 BUDGET PROPOSAL**

|  | <u>2025-26</u> | <u>2026-27</u> | <u>ADMIN.</u> | <u>2026-27</u><br><u>PROGRAM</u> | <u>CAPITAL</u> |
|--|----------------|----------------|---------------|----------------------------------|----------------|
| <b><u>BOARD OF EDUCATION</u></b>   |                |                |               |                                  |                |
| Board of Education members receive no salary. Provides for travel, membership, supplies.   | \$5,350        | \$5,050        | \$5,050       |                                  |                |
| <b><u>DISTRICT MEETING</u></b>   |                |                |               |                                  |                |
| Provides funds for the District Clerk, costs for school votes, legal notices, other expenses for the election process.             | \$37,279       | \$38,996       | \$38,996      |                                  |                |
| <b><u>CENTRAL ADMINISTRATION</u></b>   |                |                |               |                                  |                |
| Compensation for the Superintendent, clerical staff, office supplies and travel are included here.                                 | \$204,951      | \$196,547      | \$196,547     |                                  |                |
| <b><u>BUSINESS ADMINISTRATION/AUDIT/TREASURER</u></b>  |                |                |               |                                  |                |
| Coordination for financial matters of the district. Includes costs for treasurer, auditors & BOCES services.                       | \$213,183      | \$189,621      | \$189,621     |                                  |                |
| <b><u>TAX COLLECTION/PURCHASING</u></b>  |                |                |               |                                  |                |
| Provides for collection of taxes and purchasing for district.  | \$49,000       | \$50,443       | \$50,443      |                                  |                |
| <b><u>LEGAL &amp; PERSONNEL</u></b>  |                |                |               |                                  |                |
| Provides legal counsel services district-wide as well as labor dispute settlement, and employee benefit coordination.              | \$367,805      | \$385,903      |               | \$385,903                        |                |
| <b><u>PUBLIC INFORMATION</u></b>   |                |                |               |                                  |                |
| Provides for publication of district newsletter of all buildings as well as utilities.   | \$113,643      | \$125,140      | \$2,600       | \$122,540                        |                |
| <b><u>OPERATIONS/MAINTENANCE</u></b>   |                |                |               |                                  |                |
| Provides for maintenance & operation   | \$1,399,707    | \$1,466,603    |               |                                  | \$1,466,603    |
| <b><u>CENTRAL SERVICES</u></b>   |                |                |               |                                  |                |
| Provides for mailing, copy and data processing services district-wide.   | \$403,257      | \$404,837      | \$4,000       | \$400,837                        |                |
| <b><u>SPECIAL ITEMS</u></b>  |                |                |               |                                  |                |
| Includes insurance, BOCES administration, tax refunds, etc.  | \$268,099      | \$282,236      | \$258,786     | \$23,450                         |                |
| <b><u>INSTRUCTIONAL ADMINISTRATION &amp; CURRICULUM DEVELOPMENT</u></b>  |                |                |               |                                  |                |
| Includes principals and their clerical staff. All includes curriculum development costs and supplies, test scoring, travel, etc.   | \$432,179      | \$309,285      | \$263,625     | \$45,660                         |                |
| <b><u>INSTRUCTIONAL STAFF DEVELOP.</u></b>   |                |                |               |                                  |                |
| Provides funding for continued professional growth and improvement.  | \$137,802      | \$137,695      |               | \$137,695                        |                |
| <b><u>REGULAR TEACHING</u></b>   |                |                |               |                                  |                |
| Included in this area are salaries for teachers, aides, substitutes, equipment, supplies, textbooks and BOCES instructional costs. | \$3,957,532    | \$3,896,158    |               | \$3,896,158                      |                |
| <b><u>SPECIAL EDUCATION</u></b>  |                |                |               |                                  |                |
| Provides for staff, supplies, textbooks, tuition and BOCES costs for special education programs.                                   | \$2,653,970    | \$3,122,414    | \$64,206      | \$3,058,208                      |                |
| <b><u>OCCUPATIONAL/SPECIAL SCHOOLS</u></b>   |                |                |               |                                  |                |
| Includes occupational tuition at BOCES and summer school.  | \$531,355      | \$628,430      |               | \$628,430                        |                |
| <b><u>LIBRARY/AUDIO VISUAL</u></b>   |                |                |               |                                  |                |
| Includes salaries for librarian and assistant, books, AV supplies and equipment.   | \$147,548      | \$156,073      |               | \$156,073                        |                |
| <b><u>COMPUTER INSTRUCTION</u></b>   |                |                |               |                                  |                |
| Includes funds for technology coordinator and lab aides/assistants, hardware and software, and supplies.                           | \$538,928      | \$530,993      |               | \$530,993                        |                |
| <b><u>GUIDANCE/ATTENDANCE</u></b>  |                |                |               |                                  |                |
| Provides school counselor services along with their clerical help, supplies and travel.  | \$215,755      | \$223,920      |               | \$223,920                        |                |
| <b><u>HEALTH SERVICES</u></b>  |                |                |               |                                  |                |
| Includes the salaries of the nurses and school doctor as well as costs of their offices.   | \$132,578      | \$137,774      |               | \$137,774                        |                |
| <b><u>PSYCHOLOGIST SERVICES</u></b>  |                |                |               |                                  |                |
| Includes the expenses for our school psychologist, supplies, travel, etc.  | \$83,977       | \$84,808       |               | \$84,808                         |                |

|   | <u>2025-26</u>        | <u>2026-27</u>        | <u>ADMIN.</u>      | <u>2026-27<br/>PROGRAM</u> | <u>CAPITAL</u>                      |
|---|-----------------------|-----------------------|--------------------|----------------------------|-------------------------------------|
| <b><u>SOCIAL WORK SERVICES</u></b>  |                       |                       |                    |                            |                                     |
| Includes expenses for our school social workers, supplies, travel, etc.   | \$78,162              | \$81,682              |                    | \$81,682                   |                                     |
| <b><u>CO-CURRICULAR ACTIVITIES</u></b>  |                       |                       |                    |                            |                                     |
| Includes costs for non-athletic student activities such as yearbook, musicals, student council, advisors, etc.  | \$157,273             | \$168,540             |                    | \$168,540                  |                                     |
| <b><u>ATHLETICS</u></b>   |                       |                       |                    |                            |                                     |
| Includes coaching salaries, equipment, official's fees, supplies, etc.  | \$240,630             | \$274,449             |                    | \$274,449                  |                                     |
| <b><u>TRANSPORTATION</u></b>  |                       |                       |                    |                            |                                     |
| Includes costs of transportation such as salaries, vehicle parts, insurance, bus garage utilities, rental, etc. | \$875,480             | \$823,739             | \$0                | \$823,739                  |                                     |
| <b><u>EMPLOYEE BENEFITS</u></b>   |                       |                       |                    |                            |                                     |
| Includes costs of retirement, social security and insurance for all employees.                                  | \$4,333,308           | \$4,391,044           | 298,591            | 3,785,080                  | 307,373                             |
| <b><u>DEBT SERVICE</u></b>  |                       |                       |                    |                            |                                     |
| Principal and interest payments on all debt (building, buses, etc.) included here.                              | \$3,088,831           | \$3,888,781           |                    |                            | 3,888,781                           |
| <b><u>INTERFUND TRANSFERS</u></b>   |                       |                       |                    |                            |                                     |
| Funding for Capital or Debt Reserve   | \$0                   | \$0                   |                    |                            |                                     |
| <b>TOTAL PROPOSED BUDGET</b>  | <b>\$20,667,582</b>   | <b>\$22,001,161</b>   | <b>\$1,372,465</b> | <b>\$14,965,939</b>        | <b>\$5,662,757</b>                  |
| <b>2025-26 TOTALS (for comparison)</b>  |                       | <b>\$1,333,579</b>    | <b>\$1,477,917</b> | <b>\$14,397,795</b>        | <b>\$4,791,870</b>                  |
| <b>INCREASE IN TOTAL BUDGET</b>   |                       | <b>6.45%</b>          | <b>-7.14%</b>      | <b>3.95%</b>               | <b>18.17%</b>                       |
| <b><u>REVENUES</u></b>  | <b><u>2025-26</u></b> | <b><u>2026-27</u></b> |                    |                            |                                     |
| <b><u>REAL PROPERTY TAX ITEMS</u></b>   |                       |                       |                    |                            |                                     |
| Includes the estimated tax levy and interest/penalties on taxes.  | \$3,191,671           | \$3,242,538           |                    |                            | <i>Basic STAR Exemption Impact</i>  |
| <b><u>CHARGES FOR SERVICES</u></b>  |                       |                       |                    |                            |                                     |
| Admissions, transportation for BOCES, preschool transportation and services.                                    | \$1,203,316           | \$1,056,000           |                    |                            | <i>Budget Proposed for 2026-27</i>  |
| <b><u>USE OF MONEY &amp; PROPERTY</u></b>   |                       |                       |                    |                            |                                     |
| Interest earnings, room rental to BOCES   | \$93,000              | \$88,000              |                    |                            | <i>Basic STAR Tax Savings</i>       |
| <b><u>MISCELLANEOUS REVENUES</u></b>  |                       |                       |                    |                            |                                     |
| Refund of prior year's expenses, sale of excess items, miscellaneous items                                      | \$339,227             | \$216,000             |                    |                            | <i>using 100% Equalization Rate</i> |
| <b><u>STATE SOURCES</u></b>   |                       |                       |                    |                            |                                     |
| NYS Aid   | \$13,039,487          | \$14,352,333          |                    |                            |                                     |
| BOCES Aid, Tuition w/ DBL, Medicaid Reimbursement   | \$1,578,000           | \$1,815,000           |                    |                            |                                     |
| <b><u>INTERFUND TRANSFERS/FEDERAL SOURCES</u></b>   |                       |                       |                    |                            |                                     |
| Transfers from Debt Service, encumbrances, Federal sources, reserves, etc.                                      | \$497,881             | \$506,290             |                    |                            |                                     |
| <b><u>APPROPRIATED FUND BALANCE</u></b>   |                       |                       |                    |                            |                                     |
| Portion of unreserved fund balance estimated to be available to reduce property taxes                           | \$725,000             | \$725,000             |                    |                            |                                     |
| <b>TOTAL ESTIMATED REVENUES</b>   | <b>\$20,667,582</b>   | <b>\$22,001,161</b>   |                    |                            |                                     |
| <b>INCREASE</b>   |                       | <b>6.45%</b>          |                    |                            |                                     |