

GUILDERLAND CSD					
2022-23 BUDGET					
THREE-PART BUDGET STATEMENT					
Function or Account	Code	Total	Administration	Program	Capital
Board of Education	1099.0	\$41,698	\$41,698	\$0	\$0
Central Administration	1299.0	\$280,876	\$280,876	\$0	\$0
Finance	1399.0	\$780,678	\$780,678	\$0	\$0
Legal Services	1420.0	\$120,000	\$60,000	\$60,000	\$0
Personnel	1430.0	\$447,858	\$447,858	\$0	\$0
Records Management	1460.0	\$20,282	\$20,282	\$0	\$0
Public Information	1480.0	\$349,501	\$349,501	\$0	\$0
Operation of Plant	1620.0	\$3,772,762	\$185,261	\$0	\$3,587,501
Maintenance of Plant	1621.0	\$1,720,189	\$172,150	\$0	\$1,548,039
Other Central Services	1699.0	\$1,039,114	\$1,039,114	\$0	\$0
Judgements and Claims	1930.4	\$0	\$0	\$0	\$0
Refund of Taxes	1964.4	\$300,000	\$0	\$0	\$300,000
Other Special Items	1988.0	\$1,000,394	\$1,000,394	\$0	\$0
Curriculum Dev. & Supv.	2010.0	\$428,254	\$428,254	\$0	\$0
Supervision Regular School	2020.0	\$3,912,798	\$3,912,798	\$0	\$0
Supervision Special School	2040.0	\$37,694	\$37,694	\$0	\$0
Research, Evaluation, Planning	2060.0	\$25,000	\$25,000	\$0	\$0
Instruction (net of supv./research)	2999.0	\$55,033,712	\$371,925	\$54,661,787	\$0
District Transportation	5510.0	\$4,270,406	\$172,531	\$4,097,875	\$0
Purchase of Buses	5510.21	\$0	\$0	\$0	\$0
Bus Garage Building	5530.0	\$151,539	\$0	\$151,539	\$0
Contract Transportation	5540.0	\$2,040,213	\$0	\$2,040,213	\$0
Community Service	8998.0	\$0	\$0	\$0	\$0
Employee Benefits	9098.0	\$28,229,490	\$3,215,710	\$23,711,567	\$1,302,213
Debt Service	9898.0	\$5,580,387	\$0	\$0	\$5,580,387
Transfer to Capital	9950.9	\$0	\$0	\$0	\$0
Transfer to Debt	9901.9	\$305,000	\$0	\$0	\$305,000
Other Transfers	9951.0	\$0	\$0	\$0	\$0
	Totals	\$109,887,845	\$12,541,724	\$84,722,981	\$12,623,140

PROPERTY TAX REPORT CARD
2022-23 SCHOOL YEAR

	2021-22 Adopted Budget	2022-23 Proposed Budget	Percent Change
Total Budgeted Amount, not including separate propositions	\$104,979,570	\$110,191,650	4.96%
A. Proposed Tax Levy to Support the Total Budgeted Amount	\$75,953,398	\$78,213,535	
B. Levy to Support Library Debt, if applicable	\$81,250	\$220,619	
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)	\$76,034,648	\$78,434,154	3.16%
F. Permissible Exclusions to the School Tax Levy Limit	\$1,223,428	\$1,633,220	
G. School Tax Levy Limit, Excluding Levy for Permissible Exclusions	\$74,729,970	\$76,752,289	
H. Total Proposed Tax Levy for School Purposes (E-B-F+D)	\$74,729,970	\$76,580,315	
I. Difference G-H; (negative value requires 60% voter approval)	\$0	\$171,974	
Public School Enrollment	4,831	4,855	0.50%
Consumer Price Index			4.70%

	Actual 2021-22	Estimated 2022-23
Adjusted Restricted Fund Balance	\$7,710,833	\$6,779,198
Assigned Appropriated Fund Balance	\$0	\$269,399
Adjusted Unrestricted Fund Balance	\$4,199,183	\$4,407,666
Adjusted Unrestricted Fund Balance as a Percentage of the Total Budget	4.00%	4.00%

Reserve Type / Reserve Name	3/31/22 Actual Balance	6/30/22 Est. Ending Balance	Intended Reserve Use 2022-23 School Year
Capital	\$71,505	\$71,515	
Repair	\$58,291	\$58,300	
Workers' Compensation	\$588,019	\$588,100	\$125,000
Unemployment Insurance	\$62,162	\$62,171	\$20,000
Mandatory Reserve for Debt Service	\$829,196	\$860,811	
Tax Certiorari	\$932,446	\$0	
Employee Benefit Accrued Liability	\$911,088	\$911,213	\$325,514
Retirement Contribution	\$2,546,077	\$2,546,424	
TRS Sub-Fund	\$2,541,245	\$2,541,475	

GUILDERLAND CENTRAL SCHOOL DISTRICT
REQUIRED COMPENSATION INFORMATION
CHAPTER 474 OF THE LAWS OF 1996

Superintendent of Schools:

2021-22 Annual Salary: \$220,157

Annualized Cost of Benefits:
 (All district employees receive)

Mandatory TRS Contribution @ 10.29% of salary	\$22,654
District Health Insurance Contribution @ 75% *	\$22,358
Required Federal Social Security Contribution	\$12,306
Group Life Insurance; Tax Shelter Contribution	\$5,319
Total:	\$62,637

Other Compensation:

None \$1,300

* Superintendent contributes 25%, for a total of \$7,452 to the health insurance plan.

Assistant Superintendent for Curriculum and Instruction:

2021-22 Annual Salary: \$144,550

Annualized Cost of Benefits:
 (All district employees receive)

Mandatory TRS Contribution @ 10.29% of salary	\$14,874
District Health Insurance Contribution @ 75% *	\$22,719
Required Federal Social Security Contribution	\$11,210
Group Life Insurance; Tax Shelter Contribution	\$2,772
Total:	\$51,575

Other Compensation:

None \$0

* Assistant Superintendent for Curriculum contributes 25%, for a total of \$7,573 to the health insurance plan.

* * * * *

Assistant Superintendent for Business:

2021-22 Annual Salary: \$181,644

Annualized Cost of Benefits:
 (All district employees receive)

Mandatory TRS Contribution @ 10.29% of salary	\$18,691
District Health Insurance Contribution @ 75% *	\$22,719
Required Federal Social Security Contribution	\$11,748
Group Life Insurance; Tax Shelter Contribution	\$2,772
Total:	\$55,930

Other Compensation:

None \$0

* Assistant Superintendent for Business contributes 25%, for a total of \$7,573 to the health insurance plan.

Assistant Superintendent for Human Resources:

2021-22 Annual Salary: \$149,116

Annualized Cost of Benefits:
 (All district employees receive)

Mandatory TRS Contribution @ 10.29% of salary	\$15,344
District Health Insurance Contribution @ 75% *	\$22,719
Required Federal Social Security Contribution	\$11,276
Group Life Insurance; Tax Shelter Contribution	\$2,772
Total:	\$52,111

Other Compensation:

None \$0

* Assistant Superintendent for Human Resources contributes 25%, for a total of \$7,573 to the health insurance plan.

**Other Supervisory and Administrative Employees
 Scheduled to Receive \$150,000 or More in Salary:**

Elementary Principal	\$155,340
Middle School Principal	\$150,641
High School Principal	\$154,578
Director for Pupil Personnel Services	\$157,067

GUILDERLAND CSD

2020-21 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Economic and Student Characteristics

**P-12
ENROLLMENT**
▼
4,811

**NEEDS
RESOURCE
CATEGORY**
▼
Low Need

**DISTRICT
ABILITY TO
RAISE LOCAL
FUNDS IS**
▼
**significantly
more than the
average district
in the state**

**STUDENT NEEDS
ARE**
▼
**significantly
less than the
state average**

Student Demographics

Enrollment	GUILDERLAND CSD
All Students	4,811
Economically Disadvantaged	21%
Students with Disabilities	13%
English Language Learners	6%
➤ Race/Ethnicity	

Staffing Profile	GUILDERLAND CSD
Student-to-Teacher Ratio	11
Teachers with Fewer than 4 years of Experience %	10%
Teachers with 4-20 Years of Experience %	48%
Teachers with 21+ Years of Experience %	42%

Comparison: How do per pupil expenditures compare?

THIS SCHOOL



N/A

DISTRICT OR
DISTRICT OF
LOCATION

\$17,947.54

COUNTY
AVERAGE

\$18,455.21

STATEWIDE
AVERAGE

\$23,470.91

Report View One: How Much is Being Spent on Instruction and Administration?

For traditional school districts, school level data (entries A through D) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the particular charter school only. Entries E through H reflect central expenditures.

Total spending (entry I) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View One Per Pupil Expenditure Categories	GUILDERLAND CSD
➤ A. Instruction (A1 + A2 + A3 + A4)	\$11,148.87
➤ B. Administration (B1 + B2 + B3)	\$1,125.14
➤ C. All Other Spending (C1 + C2 + C3)	\$1,773.45

Report View One Per Pupil Expenditure Categories	GUILDERLAND CSD
D. Total School Level (A + B + C)	\$14,047.45
➤ E. Central Instruction (E1 + E2 + E3 + E4)	\$203.18
➤ F. Central Administration (F1 + F2 + F3)	\$1,382.50
➤ G. All Other Central Spending (G1 + G2 + G3)	\$2,314.41
H. Total Central Costs	\$3,900.09
I. Total Spending (D + H)	\$17,947.54

Report View Two: How are the Local/State and Federal Funds Spent?

Report View Two presents the same expenditures reported in View One, but disaggregates that spending by local/state/federal/other revenue source.

For traditional school districts, school level data (entries J and K) represent the average per pupil school level expenditures for all schools in the district. For charter schools, these entries reflect school level expenditures for the charter school. Entries L and M reflect central expenditures.

Total spending (entry N) represents all non-excluded per pupil expenditures. For traditional school districts, this represents the average per pupil expenditures of all schools in the district. For charter schools, this represents per pupil school level expenditures.

Report View Two Per Pupil Expenditure Categories	GUILDERLAND CSD
J. Total School Level Local/State Spending	\$13,712.46
➤ K. Total School Level Federal Spending	\$334.99
L. Total Central Level Local/State Spending	\$3,900.09
M. Total Central Level Federal Spending	\$0.00
N. Total Spending (J + K + L + M)	\$17,947.54

Detailed Spending: How Much is Spent Per Pupil in Selected Program Areas?

Program Area Details in entries O through Z represent subsets of spending in Report View One and Report View Two. Five program areas are broken out. To calculate per pupil expenditures P-12 enrollment is used for pupil services, community schools programs, and BOCES services. Enrollments for the program areas are used for special education, ELL services, and prekindergarten.

Entries O through T represent school level expenditures. For charter schools, data represents per pupil expenditures in each of category in the selected school. For traditional school districts, data under the district column represent the district average of all schools in each of these categories.

Entries U through Z represent central expenditures.

>>	Program Detail Areas
	Program areas are included within the above School Level Expenditures (Row D) and Central Costs (Row H)

Exclusions: What Other Spending is not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: transportation, tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Excluded Expenditures	GUILDERLAND CSD
1. Transportation	\$6,815,898.00
2. Charter School Tuition	\$232,411.00
3. Other Tuition	\$4,215,301.00
4. Debt Service	\$4,951,596.00
5. Other	\$14,330,779.00
Percent Excluded from Total	26%
Total Expenditures	\$116,891,619.00



NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
 (for local use only -- not to be filed with NYS Board of Real Property Services)

RP-495 (9/08)

Date: April 30 2022

Taxing Jurisdiction: Town of Guilderland

Fiscal Year Beginning: 2022

Total equalized value in taxing jurisdiction: \$ \$4,864,700,671

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total Equalized Value (Column E)	Percentage of Value Exempted (Column F)
12100	NYS- Generally	RPTL 404(1)	30	\$80,698,467	1.66%
13500	Town- Generally	RPTL 406(1)	143	\$44,696,042	0.92%
13510	Town- Cemetery Land	RPTL 446	1	\$340,879	0.01%
13650	VG-Generally	RPTL 406(1)	19	\$5,426,594	0.11%
13800	School District	RPTL 408	14	\$81,433,298	1.67%
13870	Spec Dist Used for Propose Est.	RPTL 410	7	\$9,746,814	0.20%
14100	USA- Generally	RPTL 400(1)	1	\$433,626	0.01%
18020	Municipal Industrial Dev Agency	RPTL-412-a	1	\$4,945,055	0.10%
21600	Res of Clergy-Relig Corp. Own	RPTL 462	9	\$5,630,220	0.12%
25110	Nonprof Corp. -Relig (Const. Pro)	RPTL 420-a	33	\$47,650,290	0.98%
25120	Nonprof Corp. -Educl (Const. Pro)	RPTL 420-a	2	\$4,280,220	0.09%
25130	Nonprof Corp-Char (Const. Pro)	RPTL 420-a	6	\$20,342,307	0.42%
25210	Nonprof Corp-Hospital	RPTL 420-a	1	\$670,000	0.01%
25230	Nonprof Corp-Moral/Mental IM	RPTL 420-a	29	\$18,617,256	0.38%
25300	Nonprof Corp-Specified Uses	RPTL 420-b	12	\$7,118,571	0.15%
25900	System Code		2	\$37,362	0.00%
26050	Agricultural Society	RPTL 450	15	\$13,373,299	0.27%
26100	Veterans Organization	RPTL 452	2	\$818,901	0.02%
27350	Privately Owned Cemetery Land	RPTL 446	19	\$2,038,133	0.04%
41120	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	413	\$5,446,231	0.11%
41124	Alt Vet Ex-War Period-Non-Comb	RPTL 458-a	20	\$258,135	0.00%
41130	Alt Vet Ex-War Period-Comb	RPTL 458-a	344	\$7,560,432	0.16%
41134	Alt Vet Ex-War Period-Comb	RPTL 458-a	22	\$483,516	0.01%
41140	Alt Vet Ex-War Period-Disabili	RPTL 458-a	148	\$5,271,755	0.11%
41144	Alt Vet Ex-War Period-Disabili	RPTL 458-a	11	\$243,729	0.01%
41300	Paraplegic Vets	RPTL 458(3)	1	\$254,945	0.01%
41400	Clergy	RPTL 460	11	\$18,128	0.00%
41700	Agricultural Building	RPTL 483	4	\$1,446,813	0.03%
41720	Agricultural District	Ag-Mkts L 305	35	\$3,644,922	0.07%
41730	Agric Land- Indiv Not in Ag Dist	Ag-Mkts L 306	15	\$1,431,033	0.03%
41750	Ag Land Eligible for Ag Assmt	Ag-Mkts 305(7)	1	\$198,737	0.00%
41800	Persons Age 65 or Older	RPTL 467	276	\$24,707,169	0.51%
41834	Enhanced Star	RPTL 425	1,459	\$119,661,451	2.46%
41854	Basic Star 1999-2000	RPTL 425	3,845	\$126,758,115	2.61%
41930	Disabilities and Limited Income	RPTL 459-c	15	\$1,372,087	0.03%
41980	Low or Moderate Income Housing	RPTL 421-e	2	\$6,291,209	0.13%
42100	Silos, Manure Storage Tanks	RPTL 483-a	1	\$1,978	0.00%
42130	Farm or Food Processing Labor	RPTL 483-d	4	\$464,396	0.01%
46450	Inc. Assn of Volunteer Fireman	RPTL 464(1)	1	\$169,341	0.00%
47700	Fallout Shelter Facility	RPTL 479	1	\$3,297	0.00%
49500	Solar or Wind Energy System	RPTL 487	90	\$107,913	0.00%
49505	Solar or Wind Energy System	RPTL 487	57	\$4,318,091	0.09%
Totals			7,122	\$658,410,757.00	13.53%

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$ _____
 (details contained on RP-495-PILOT)

NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
 (for local use only – not to be filed with NYS Board of Real Property Services)

Date: April 30 2022

Taxing Jurisdiction: Town of Bethlehem

Fiscal Year Begining: 2022

Total equalized value in taxing jurisdiction: \$	\$333,663,756
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[illegible]

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$ _____
(details contained on RP-495-PILOT)

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NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only – not to be filed with NYS Board of Real Property Services)

Date: April 30, 2022

Taxing Jurisdiction: Town of Knox

Fiscal Year Beginning: 2022

Total equalized value in taxing jurisdiction: \$ **\$38,582,560**

[illegible]

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$ _____
(details contained on RP-495-PILOT)