



# Guilderland C.S.D. 2022-23 Budget Hearing

May 3, 2022

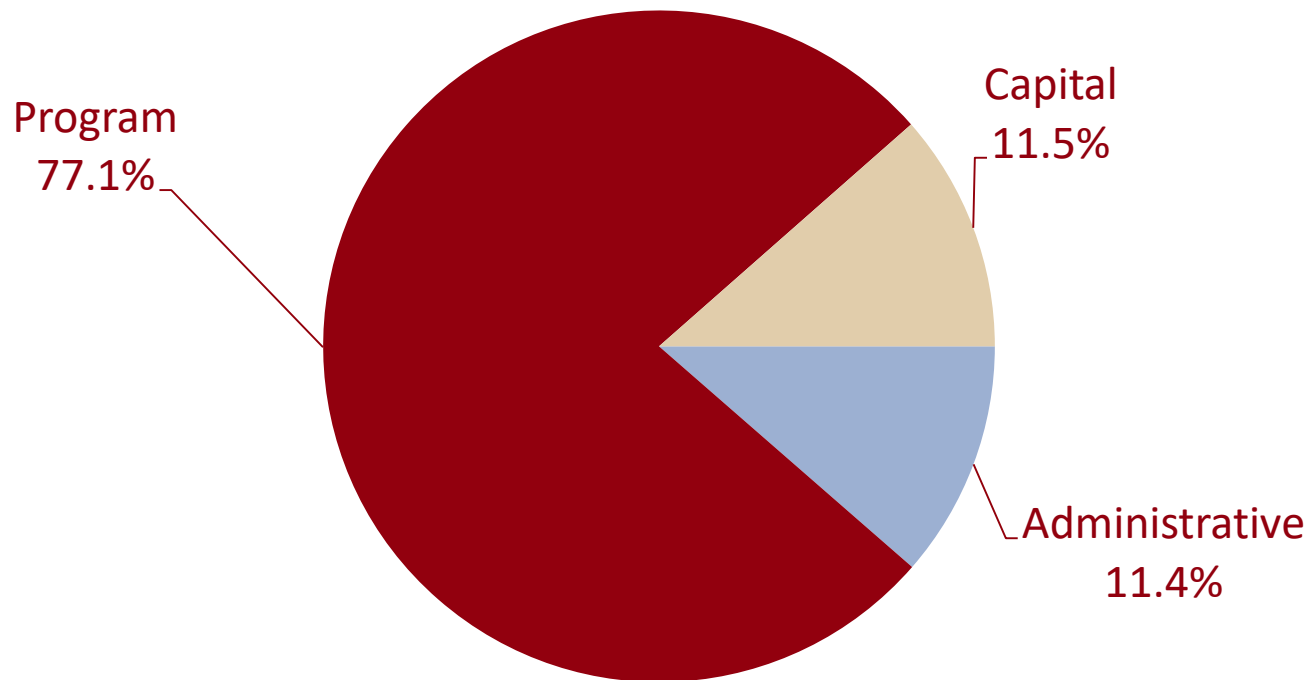
# Proposed Budget for 2022-23

2021-22 Budget	\$104,979,570
2022-23 Budget	\$109,887,845
Budget Increase	\$ 4,908,275
Percentage Increase	4.68%

Est. Tax Levy Increase	2.98%
Est. Tax Rate Increase (Guild)	2.98%

50% voter approval required for passage of the budget

# 2022-23 School Year 3-Part Budget Summary



# Three Part Budget Summary

## Program Component

School year	2021-22	2022-23
Amount	\$81,144,489	\$84,722,981
% of total	77.3%	77.1%

- Salaries & benefits of teachers, guidance counselors, aides, monitors, nurses, social workers, psychologists, speech therapists, etc.
- Professional development
- Library/media/computer services
- Student transportation
- Co-curricular activities
- Interscholastic athletics

# Three Part Budget Summary

## Administrative Component

School year	2021-22	2022-23
Amount	\$11,844,392	\$12,541,724
% of total	11.3%	11.4%

- Salaries & benefits of administrators, supervisors and administrative clerical staff
- Public information & central printing
- Research, planning & evaluation
- Central data processing
- Tax collection & most legal services
- School board costs

# Three Part Budget Summary

## Capital Component

School year	2021-22	2022-23
Amount	\$11,990,689	\$12,623,140
% of total	11.4%	11.5%

- Debt service on buildings
- School bus purchases
- Tax certiorari & court ordered costs
- Operation & maintenance (including salaries and benefits of custodial staff)

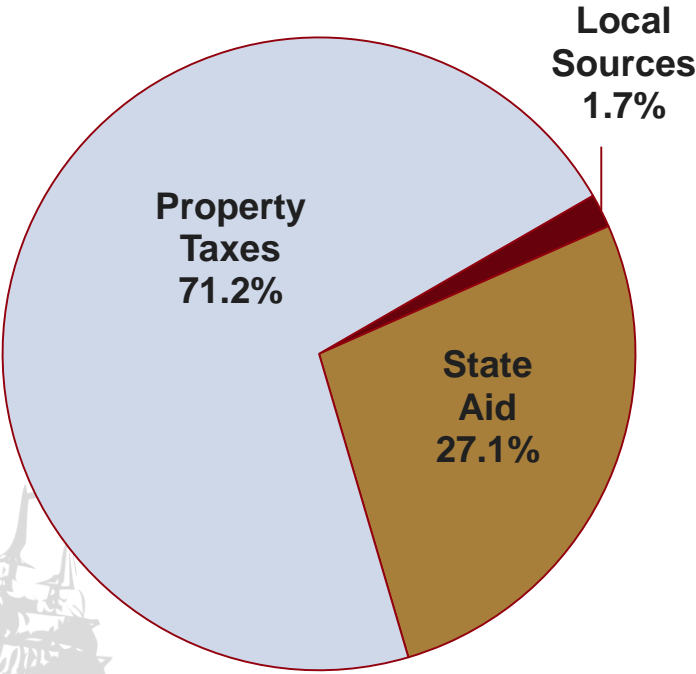
# Revenue Budget

	<u>2021-22</u>	<u>2022-23</u>
State Aid & Medicaid	\$27,293,218	\$29,729,807
Local Revenues	\$964,670	\$901,704
Interfund Transfers	\$250,000	\$250,000
Appropriated Reserves	\$470,514	\$470,514
Appropriated Fund Balance	\$0	\$269,399
Payments in Lieu of Taxes	\$47,770	\$47,770
Tax Levy	\$75,953,398	\$78,218,651
<b>TOTAL</b>	<b>\$104,979,570</b>	<b>\$109,887,845</b>

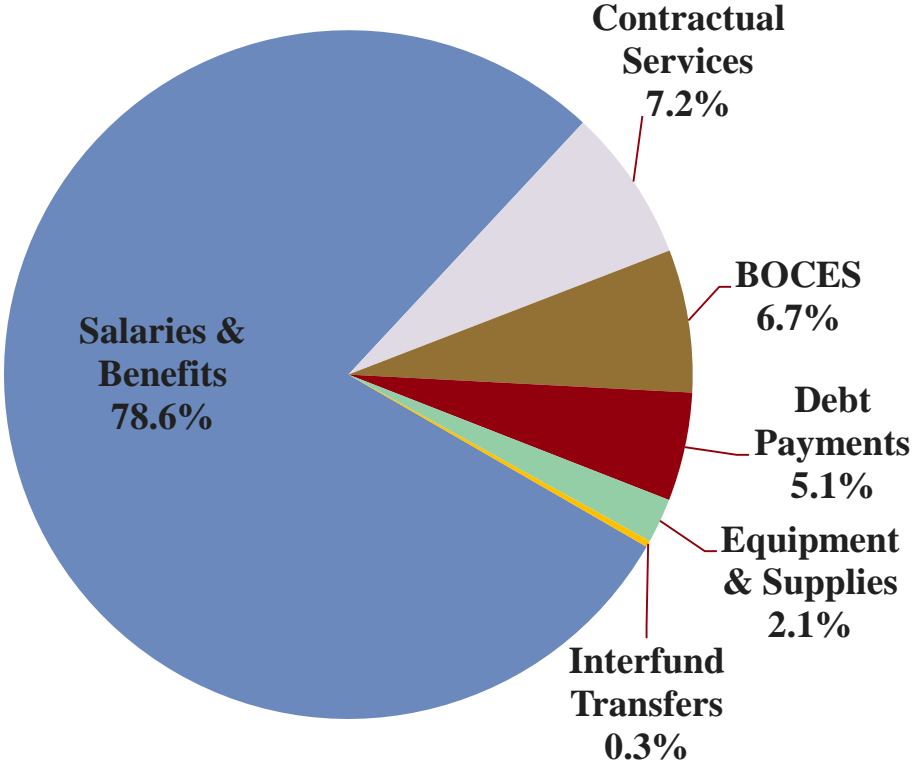


# 2022-2023 Budgeted Revenues and Expenditures

## Revenues



## Expenditures





# 2022-2023 Tax Impact

2021-22 Tax Levy	\$75,953,398
2022-23 Tax Levy (Estimated)	\$78,218,651
Estimated Tax Levy Increase	\$2,265,253
Estimated Tax Levy Pct. Increase	2.98%
Estimated Tax Rate Increase	2.98%

# Tax Levy Limit (Property Tax Cap)

- Must follow an 8-step formula determined by N.Y.S.
- Formula limits the increase in the vast majority of expenses to 2% or less
- Result of formula determines the amount that property taxes can increase setting a threshold for voter approval
- If tax increase is less than the threshold amount, budget passes with more than 50% of the voters voting “yes”
- If tax increase is greater than the threshold amount, budget passes with more than 60% of the voters voting “yes”
- If budget is defeated, no increase in taxes is permitted

# 2022-23 Tax Levy Limit Calculation

Prior Year Tax Levy		\$75,953,398
Tax Base Growth Factor	x	1.0068
Subtotal Prior Year Tax Levy	=	\$76,469,881
Prior Year PILOTS	+	\$45,353
Capital Expenditures Net of State Aid	-	\$1,223,428
Adjusted Prior Year Tax Levy	=	\$75,291,806
Allowable Levy Growth Factor (Lesser: CPI or 2%)	x	1.02
Growth Adjusted Tax Levy Subtotal	=	\$76,797,642
Next Year PILOTS	-	\$45,353
<b>Tax Levy Limit</b>	=	\$76,752,289
Capital Expenditures Net of State Aid	+	\$1,633,220
<b>Maximum Allowable Tax Levy Amount</b>	=	\$78,385,509
		3.20%



# 2022-23 Tax Levy and Limit

	<b>Tax Levy Limit</b>	<b>Proposed Tax Levy</b>	<b>Difference</b>
Tax Levy	\$78,385,509	\$78,218,651	(\$166,858)
Increase*	\$2,432,111	\$2,265,253	
Percent Increase*	3.20%	2.98%	

\*Increase based on 2021-22 tax levy of \$75,953,398

Budgeted tax levy is not more than the maximum allowable tax levy limit therefore, a passed budget requires a simple majority approval of more than 50% of the voters.

# Budget Vote Approval

Year	Yes	No	Voters	Levy Increase	Tax Levy Limit
2021-22	67.8%	32.2%	2588	1.28%	1.28%
2020-21	66.0%	34.0%	7549	2.25%	2.25%
2019-20	65.7%	34.3%	4119	1.44%	1.70%
2018-19	71.2%	28.8%	1972	2.22%	2.23%
2017-18	74.8%	25.2%	2626	2.11%	2.81%
2016-17	71.9%	28.1%	2077	1.35%	1.37%

# Contingency Budget and Tax Levy Limit Law`

- If the budget fails to pass on first attempt, the Board of Education can choose to (a) put the same budget or a modified version up for a second vote or (b) choose to go directly to a contingency budget.
- If the budget is defeated a second time, the Board of Education must adopt a contingency budget.
- Non-contingent expenses (i.e. new equipment, community use of buildings) must be removed from the budget and the administrative budget cap requirement met.

# Contingency Budget and Tax Levy Limit Law (Continued)

- Property tax levy may not increase by any amount (zero percent) over the current year tax levy.
- For 2022-23, additional revenue and/or additional expenditure reductions totaling \$2,265,253 would be required to meet contingency budget requirements.



# Budget Vote, Propositions and Board Election

- Budget Proposition: \$109,887,845
- Bus & Vehicle Proposition: \$ 976,000
- Ten candidates vying for four open seats:

Katie DiPierro	Nicole Coonradt	Kimberly Blasiak
April McAllister	Mark Reamer	Jennifer Romano
Kelly Person	William Kearney	Gloria Towle-Hilt
Barbara Fraterrigo		

Candidates are listed in order as they will appear on the ballot

## For more information:

Visit [www.guilderlandschools.org](http://www.guilderlandschools.org), and click on the “School Budget News” icon



**PLEASE VOTE!**

**Vote Date: Tuesday, May 17, 2022**

**Polls open: 7:00 a.m. – 9:00 p.m.**

**Vote at the elementary school  
in your attendance zone.**

See <http://www.guilderlandschools.org/district/budget/voterinfo.cfm>  
for street listings with attendance zones for your voting location