



# Guilderland CSD 2025-26 Budget Hearing

## May 6, 2025

# 2025-26 Ballot Overview

- 2025-26 Budget Proposition
- School Bus Proposition
- Future Ready Capital Project
- Election of Four School Board Members

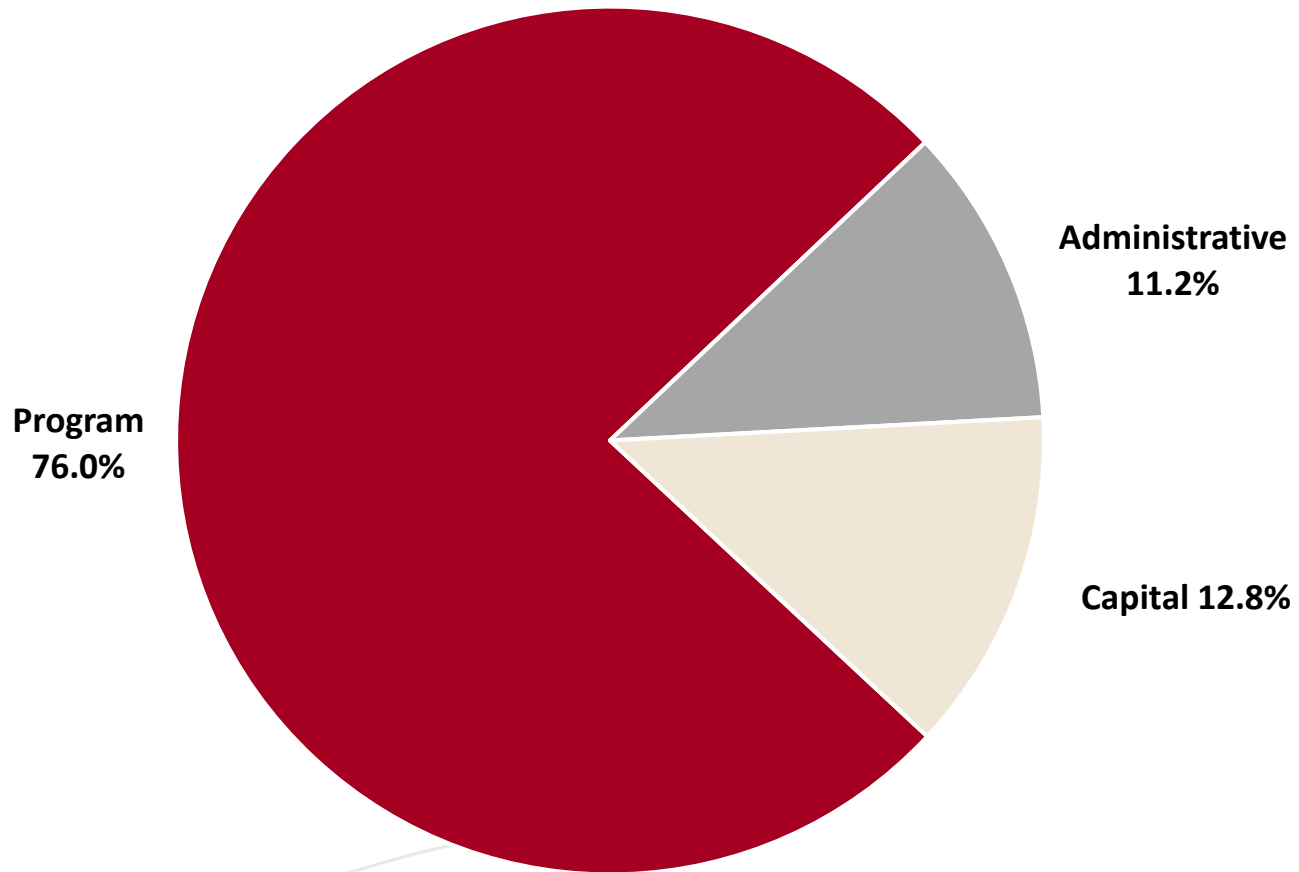
# Proposed Budget for 2025-26

2024-25 Budget	\$125,192,817
2025-26 Budget	\$127,547,392
Budget Increase	\$2,354,575
Percentage Increase	1.88%

Est. Tax Levy Increase	\$1,832,602
Est. Tax Levy Increase	2.22%

50% voter approval required for passage of the budget

# 2025-26 School Year 3-Part Budget Summary



# Three-Part Budget Summary

## Program Component

School year	2024-25	2025-26
Amount	\$94,856,505	\$96,905,824
% of total	75.8%	76.0%

- 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	2024-25	2025-26
Amount	\$13,448,945	\$14,361,930
% of total	10.7%	11.2%

- 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	2024-25	2024-25
Amount	\$16,887,367	\$16,279,638
% of total	13.5%	12.8%

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

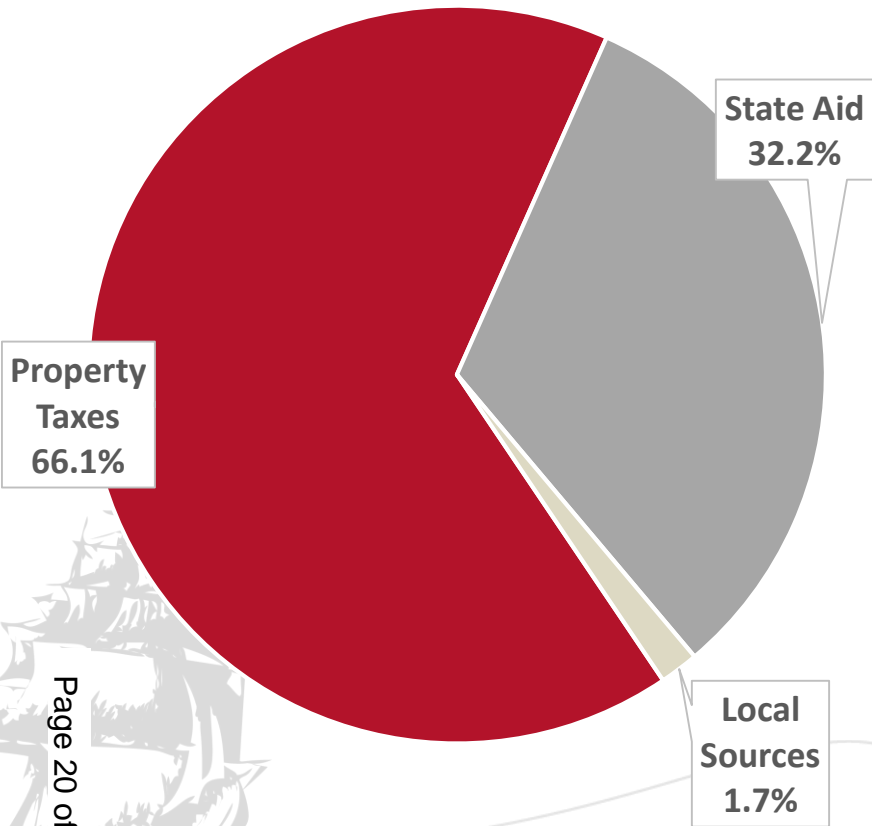
# Revenue Budget

	<u>2024-25</u>	<u>2025-26</u>
State Aid & Medicaid	\$41,251,061	\$41,040,217
Local Revenues	\$1,279,460	\$1,323,660
Interfund Transfers	\$140,999	\$367,960
Appropriated Reserves	\$20,000	\$207,848
Appropriated Fund Balance	\$0	\$168,490
Payments in Lieu of Taxes	\$0	\$105,318
Tax Levy	\$82,501,297	\$84,333,899
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TOTAL	\$125,192,817	\$127,547,392

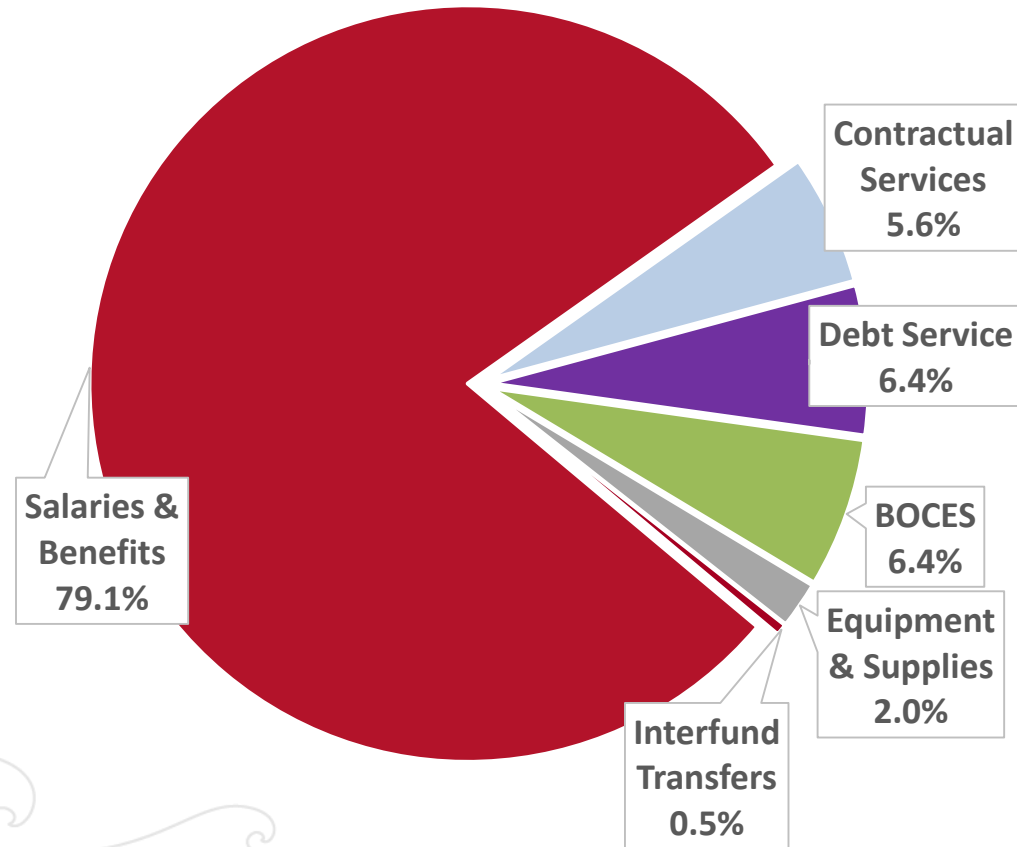


# 2025-26 Budgeted Revenues and Expenditures

## Revenues



## Expenditures



# 2025-26 Tax Impact

2024-25 Tax Levy	\$82,501,297
2025-26 Tax Levy (Estimated)	\$84,333,899
Estimated Tax Levy Increase	\$1,832,602
Estimated Tax Levy Pct. Increase	2.22%
Estimated Tax Rate Increase	1.71%

# 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

# 2025-26 Tax Levy Limit Calculation

Prior Year Tax Levy		\$82,501,297
PILOT Offset	-	\$87,848
Tax Base Growth Factor	x	1.0051
	=	\$82,833,758
Prior Year PILOTS	+	\$86,778
Capital Expenditures Net of State Aid	-	\$2,423,671
Adjusted Prior Year Tax Levy	=	\$80,496,865
Allowable Levy Growth Factor (Lesser: CPI or 2%)	x	1.02
Growth Adjusted Tax Levy Subtotal	-	\$82,106,802
Est. PILOTS	-	\$105,318
Tax Levy Limit Before Exclusions	=	\$82,001,484
Capital Expenditures Net of State Aid	+	\$2,420,263
PILOT Offset	-	\$87,848
<b>Maximum Allowable Tax Levy Amount</b>	=	<b>\$84,333,899</b>
<b>Maximum Allowable Increase</b>	<b>\$1,832,602</b>	<b>2.22%</b>

# Budget Vote Approval

Year	Yes	No	Voters	Levy Increase	Tax Levy Limit
2024-25	74.4%	25.6%	2,347	2.74%	2.74%
2023-24	69.8%	29.8%	2,169	2.66%	2.96%
2022-23	67.4%	31.1%	4,783	2.98%	3.15%
2021-22	67.8%	32.2%	2,588	1.28%	1.28%
2020-21	66.0%	34.0%	7,549	2.25%	2.25%
2019-20	65.7%	34.3%	4,119	1.44%	1.70%
2018-19	71.2%	28.8%	1,972	2.22%	2.23%

# 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 2025-26, additional revenue and/or additional expenditure reductions totaling \$1,832,602 would be required to meet contingency budget requirements.

# School Bus Proposition

- Our fleet maintenance plan includes annual replacement of school buses
    - Reduces maintenance costs
    - Decreases out of service rates
  - 2025 School bus proposition
    - Five 64-passenger electric buses \$1,242,700
    - Transportation maintenance vehicle (Utility Dump Truck) \$110,000
- Total Proposition \$1,352,700**



# Electric Vehicle Proposition

- State zero-emission student transportation mandate
  - As of July 1, 2027, all vehicle purchases must be zero-emission
  - As of July 1, 2035, all student transportation must use zero-emission vehicles
- Electric school buses are significantly more expensive than conventional buses
  - New York State Bus Incentive Program (NYSBIP) voucher reduces the district's purchase price
  - A new Transportation Aid incentive allows the district to receive aid on the voucher amount

# Future Ready Capital Project

- Primary areas of improvement
  - Future-ready classrooms
  - Specialized instructional spaces
  - Instructional technology
  - Safe, secure schools
  - Sitework and infrastructure
- Total project cost \$57,259,705
  - Estimated tax impact of 2.74%
  - 70.4% State building aid ratio
  - For the average assessment in the Town of Guilderland (\$283,585) the estimated annual tax impact is \$149.84.

# School Board Election

- Four candidates vying for four open seats:
  - Meredith Brière
  - Kelly Person
  - Peter Stapleton
  - Katie DiPierro
- Three three-year terms ending June 30, 2028
- One one-year term ending June 30, 2026

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

# Budget Vote, Propositions and Board Election

- Budget Proposition: \$127,547,392
- School Bus Proposition: \$1,352,700
- Capital Project Proposition: \$57,259,705
- Four Seats on the Board of Education

## 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 20, 2025**

**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