

**GUILDERLAND CENTRAL SCHOOL DISTRICT
2026-27 ADOPTED BUDGET**

APRIL 21, 2026

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BOARD OF EDUCATION

This appropriation provides for those expenditures necessary for the elected nine-member Board of Education to carry out its policy-making, fiduciary and public information activities as well as to participate with other Boards of Education in joint study and action projects.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
1010	403	41	0000	BD OF ED - POSTAGE	0	0	0	0	0	0
1010	406	41	0000	BD OF ED - CONFERENCES	1,035	0	849	2,650	800	(1,850)
1010	409	41	0000	BD OF ED - ORIENTATION	0	0	0	0	0	0
1010	449	41	0000	BD OF ED - CASDA/NYSSBA SERVICES	2,483	900	1,860	3,000	800	(2,200)
1010	490	41	0000	BD OF ED - BOCES	0	0	0	0	0	0
400 SUBTOTAL					3,518	900	2,709	5,650	1,600	(4,050)
1010	501	41	0000	BD OF ED - GENERAL SUPPLIES	196	200	105	200	200	0
1010	503	41	0000	BD OF ED - REFERENCE, PUBLICATIONS	1,122	948	1,115	1,000	400	(600)
500 SUBTOTAL					1,318	1,148	1,220	1,200	600	(600)
1010	TOTAL			BOARD OF EDUCATION	4,836	2,048	3,929	6,850	2,200	(4,650)
									% of change	-67.88%

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DISTRICT CLERK

This appropriation provides for compensation for the District Clerk, an officer of the Board required by Law, and for those supplies and services required by the Clerk to carry out responsibilities to the Board.

1040	160	41	0000	CLERK STIPEND	7,330	8,550	8,622	8,550	6,775	(1,775)
1040	406	41	0000	CLERK - CONFERENCES	0	0	0	0	0	0
1040	501	41	0000	CLERK - GENERAL SUPPLIES	0	0	0	0	0	0
1040	TOTAL			DISTRICT CLERK	7,330	8,550	8,622	8,550	6,775	(1,775)
									% of change	-20.76%



DISTRICT MEETING

This appropriation provides for expenses related to one annual district meeting. Expenses include compensation of registrars and tellers for voting, rental of voting machines, printed notices and advertising in official newspapers of the district.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/	
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.	
1060	160	00	0000	DISTRICT MEETING - SALARIES	0	0	0	0	0	0	
1060	402	41	0000	DISTRICT MEETING-ADVERTISING	1,018	2,776	2,397	2,000	2,250	250	
1060	403	41	0000	DISTRICT MEETING-POSTAGE	3,749	4,250	4,884	5,000	5,000	0	
1060	409	41	0000	DISTRICT MEETING-MISC EXPENSES	1,863	3,242	4,544	3,500	3,750	250	
1060	449	41	0000	DISTRICT MEETING-INSPECTORS	6,230	5,041	8,169	7,000	7,000	0	
400 SUBTOTAL					12,860	15,309	19,994	17,500	18,000	500	
1060	490	41	0000	DISTRICT MEETING-BOCES SERVICES	13,016	26,943	46,081	37,695	38,826	1,131	
1060	501	41	0000	DISTRICT MEETING-GENERAL SUPPLIES	65	286	0	250	250	0	
1060	TOTAL DISTRICT MEETING				25,941	42,538	66,075	55,445	57,076	1,631	
										% of change	2.94%
1099	TOTAL BOARD OF EDUCATION.....****				38,107	53,136	78,626	70,845	66,051	(4,794)	
										% of change	-6.77%



CHIEF SCHOOL ADMINISTRATOR

This appropriation provides for the salary of the Superintendent of Schools and secretarial staff for the Superintendent as well as for the equipment, supplies and outside services as required by the Superintendent to fulfill his/her responsibilities as educational leader of the professional staff and chief executive officer of the Board of Education.

1240	150	41	0000	CHIEF SCH ADM - PROF SALARY	220,692	229,519	238,700	230,000	234,000	4,000	
1240	160	41	0000	CHIEF SCH ADM - N.I. SALARIES	54,677	66,951	70,917	70,000	73,736	3,736	
1240	200	41	0000	CHIEF SCH ADM - EQUIPMENT	0	0	0	0	0	0	
1240	403	41	0000	CHIEF SCH ADM - POSTAGE	370	299	376	300	300	0	
1240	405	41	0000	CHIEF SCH ADM - TRAVEL	1,500	1,500	1,500	1,500	1,500	0	
1240	406	41	0000	CHIEF SCH ADM - CONFERENCE	1,705	1,881	1,707	1,950	1,950	0	
1240	452	41	0000	CHIEF SCH ADM - SERVICE CONTRACT	0	0	0	0	0	0	
400 SUBTOTAL					3,575	3,680	3,583	3,750	3,750	0	
1240	501	41	0000	CHIEF SCH ADM - GEN SUPPLIES	1,239	1,621	787	1,500	1,500	0	
1240	503	41	0000	CHIEF SCH ADM - REFERENCE	169	187	147	225	225	0	
1240	507	41	0000	CHIEF SCH ADM - PAPER SUPPLIES	862	215	160	1,200	1,200	0	
500 SUBTOTAL					2,270	2,023	1,093	2,925	2,925	0	
1299	TOTAL CHIEF SCHOOL ADMINISTRATOR ****				281,214	302,173	314,294	306,675	314,411	7,736	
										% of change	2.52%

BUSINESS ADMINISTRATION

This appropriation provides for business office service and financial control operations. Accounts payable and receivable for all funds, payroll, bookkeeping for all funds, cash control and investments, purchasing, financial reporting and auditing are some of the major functions performed.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
1310	150	41	0000	BUS ADMIN - PROF SALARY	168,155	149,713	154,579	160,762	168,692	7,930	
1310	160	41	0000	BUS ADMIN - N.I. SALARIES	451,039	509,302	535,372	539,891	560,803	20,912	
1310	200	41	0000	BUS ADMIN - EQUIPMENT	0	0	0	0	0	0	
1310	402	41	0000	BUS ADMIN - ADVERTISING	867	1,789	2,179	950	950	0	
1310	403	41	0000	BUS ADMIN - POSTAGE	7,030	5,613	7,332	6,950	6,950	0	
1310	405	41	0000	BUS ADMIN - IN-DISTRICT TRANSPORTATION	0	0	0	0	750	750	
1310	406	41	0000	BUS ADMIN - CONFERENCES/CONFERENCE	5,392	5,858	3,342	5,000	5,000	0	
1310	433	41	0000	BUS ADMIN - POSTAGE METER SERVICE/CONTRACT	0	0	0	0	0	0	
1310	452	41	0000	BUS ADMIN - OTHER SERVICE/CONTRACTS	50	6,459	0	11,000	11,000	0	
1310	453	41	0000	BUS ADMIN - EQUIPMENT REPAIR	0	0	0	0	0	0	
400 SUBTOTAL					13,339	19,719	12,853	23,900	24,650	750	
1310	490	41	0000	BUS ADMIN - BOCES	24,258	45,497	69,642	52,500	54,075	1,575	
1310	501	41	0000	BUS ADMIN - GENERAL SUPPLIES	2,082	3,241	1,597	3,250	3,250	0	
1310	503	41	0000	BUS ADMIN - PROF REFERENCE	138	0	599	500	500	0	
1310	507	41	0000	BUS ADMIN - PAPER SUPPLIES	30,879	897	399	2,000	2,000	0	
500 SUBTOTAL					33,099	4,138	2,595	5,750	5,750	0	
1310	TOTAL BUSINESS ADMINISTRATION				689,890	728,369	775,041	782,803	813,970	31,167	
										% of change	3.98%

AUDITING

This appropriation provides compensation for the part-time internal claims auditor. The internal claims auditor acts as the Board's agent in reviewing current district accounts, financial activity and warrants before and following issuing checks and audits extra-curricular funds. This appropriation also provides for an annual audit of the financial records and transactions of the school district by an independent Certified Public Accountant. Additionally, funds are allocated for Internal Auditing Services as required by the Office of the State Comptroller and IRS 403(b) compliance.

1320	160	41	0000	AUDITING - SALARIES	6,931	6,589	6,414	15,450	9,270	(6,180)	
1320	442	41	0000	AUDITING - OTHER PROF SERVICES	41,452	37,663	37,682	45,500	45,500	0	
1320	490	41	0000	AUDITING - BOCES	13,561	26,980	16,712	7,310	12,569	5,259	
1320	TOTAL AUDITING				61,944	71,232	60,808	68,260	67,339	(921)	
										% of change	-1.35%



TREASURER

This appropriation provides for supplies and services needed by the District Treasurer to carry out his responsibilities to the Board. The District Treasurer is an officer of the Board required by law. At present, these duties are included under the School Business Administrator's responsibilities.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1325	160	41	0000	TREASURER - NI SALARY	0	0	0	0	0	0
1325	200	41	0000	TREASURER - EQUIPMENT	0	0	0	0	0	0
1325	405	41	0000	TREASURER - CONFERENCE	0	0	0	0	0	0
1325	501	41	0000	TREASURER - GENERAL SUPPLIES	0	0	0	0	0	0
1325		TOTAL	TREASURER		0	0	0	0	0	0
									% of change	#DIV/0!



TAX COLLECTOR

This appropriation provides compensation and required supplies and services for the school tax collector, an officer of the Board required by law. The tax collector employed by the Town of Guilderland collects school taxes within that town (as required by law unless school district and town officials have made other arrangements). The school district tax collector collects for properties located in the towns of Bethlehem, New Scotland and Knox. For these three towns, the district contracts with Capital Region BOCES for the printing and mailing of tax bills as well as the tax collection for any payments mailed. The school district contracts with the Town of Guilderland for tax bill preparation, mailing and collection for residents of that town.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1330	160	41	0000	TAX COLLECTION - NI SALARY	1,529	1,575	0	1,671	1,721	50
1330	402	41	0000	TAX COLLECTION - ADVERTISING	0	0	0	0	0	0
1330	403	41	0000	TAX COLLECTION - POSTAGE	13,596	14,990	16,379	17,059	17,059	0
1330	449	41	0000	TAX COLLECTION - OTHER SERVICES	2,903	4,169	4,828	5,250	5,250	0
1330	490	41	0000	TAX COLLECTION - BOCES	5,635	5,916	5,955	6,735	6,897	162
				400 SUBTOTAL	22,134	25,075	27,162	29,044	29,206	162
1330	501	41	0000	TAX COLLECTION - GENERAL SUPPLIES	0	0	0	0	0	0
1330		TOTAL	TAX COLLECTION		23,663	26,650	27,162	30,715	30,927	212
									% of change	0.69%



FISCAL AGENT

This appropriation provides for professional advice and assistance with financial matters related primarily to notes and bonds for short and long term borrowing needs. The fiscal agent assists with sale and redemption of notes and bonds and works closely with the district's bond counsel.

1380	400	41	0000	FISCAL AGENT - PROFESSIONAL SERVICES	5,722	62,831	22,601	41,500	41,500	0
1399		TOTAL	FINANCE		781,219	889,082	885,613	923,278	953,736	30,458
									% of change	3.30%

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LEGAL

This appropriation provides for fees payable to general counsel for advising the Board and the Superintendent on the adoption or implementation of policies and procedures which have legal implications, advising and defending the interests of the district in cases where the district may be or is sued and assisting with arbitration of grievances and other matters requiring the services of an attorney. Currently, the Board has retained the Honeywell Law Firm as General Counsel. For such services the District is charged an annual retainer fee of \$35,000 for routine matters. The district has experienced significant growth in the legal expenses associated with tax certiorari claims in recent years, though most of these claims have been resolved.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1420	441	41	0000	LEGAL - ATTORNEYS	226,686	122,636	101,088	125,000	130,000	5,000
1420			TOTAL	LEGAL STAFF	226,686	122,636	101,088	125,000	130,000	5,000
									% of change	4.00%

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HUMAN RESOURCES / PERSONNEL

This appropriation provides for those professional and secretarial salaries, equipment, supplies and other services required to support activities such as: teacher and clerical recruitment, employee negotiations and contract administration, employee assistance program, certification, evaluation, probationary and permanent personnel appointments, maintenance of records pertaining to all sick and personal leave and conference requests and issuance of annual salary contracts, graduate credit, salary adjustments. Costs associated with the fingerprinting requirements for professional staff members are included.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1430	150	41	0000	PERSONNEL - PROF SALARY	150,116	157,995	163,032	169,433	188,000	18,567
1430	160	41	0000	PERSONNEL - N.I. SALARIES	154,607	173,978	181,801	206,340	210,178	3,838
1430	200	41	0000	PERSONNEL - EQUIPMENT	0	0	0	0	0	0
1430	402	41	0000	PERSONNEL - ADVERTISING	6,435	800	0	2,750	2,750	0
1430	403	41	0000	PERSONNEL - POSTAGE	1,564	1,238	1,548	1,200	1,200	0
1430	405	41	0000	PERSONNEL - IN-DISTRICT TRANSPORTATION	0	0	0	0	750	750
1430	406	41	0000	PERSONNEL - CONFERENCES	1,913	1,243	2,627	1,575	1,575	0
1430	409	41	0000	PERSONNEL - LICENSE EXPENSES, FINGERPRINTING	7,859	15,460	8,592	13,500	13,500	0
1430	446	41	0000	PERSONNEL - ARBITRATION	0	0	0	750	750	0
1430	447	41	0000	PERSONNEL - NEGOTIATIONS	0	0	0	0	0	0
1430	449	41	0000	PERSONNEL - OTHER PROF SERVICES	0	0	840	2,250	2,250	0
1430	453	41	0000	PERSONNEL - REPAIR COSTS	0	0	0	0	0	0
				400 SUBTOTAL	17,771	18,741	13,606	22,025	22,775	750
1430	490	41	0000	PERSONNEL - BOCES	129,160	165,232	200,743	223,975	231,694	7,719
1430	501	41	0000	PERSONNEL - GENERAL SUPPLIES	415	645	191	1,000	1,000	0
1430	503	41	0000	PERSONNEL - PROF REFERENCE	138	0	0	500	500	0
				500 SUBTOTAL	553	645	191	1,500	1,500	0
1430			TOTAL	PERSONNEL	452,207	516,591	559,374	623,273	654,147	30,874
									% of change	4.95%

RECORDS MANAGEMENT

Records Management Officer became a statutory obligation for all school districts during the 1989 school year. The District has appointed a records management officer and the funds included herein are associated with carrying out the responsibilities of that position.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
1460	160	41	0000	RECORDS MGMT - NI SALARY	0	0	0	0	0	0
1460	449	41	0000	RECORDS MGMT - OTHER SERVICES	0	0	0	400	400	0
1460	490	41	0000	RECORDS MGMT - BOCES SERVICES	17,956	16,489	16,755	19,885	21,482	1,597
1460	501	41	0000	RECORDS MGMT - GENERAL SUPPLIES	358	49	160	300	300	0
1460	TOTAL RECORDS MANAGEMENT				18,314	16,538	16,915	20,585	22,182	1,597
									% of change	7.76%

PUBLIC INFORMATION

This appropriation provides those supplies and services required to print and mail issues of the district newsletter to all Guilderland Central School District residents annually, the budget newsletter and publicity materials for special programs. Included also are funds for printing and mailing news releases to local media, the school calendar, BOCES communications service and the cost of other miscellaneous school-community relations activities.

1480	160	00	0000	PUBLIC INFO - PRINTER	33,395	33,261	33,846	37,000	18,010	(18,990)
1480	200	41	0000	PUBLIC INFO - EQUIPMENT	0	0	0	0	0	0
1480	403	41	0000	PUBLIC INFO - POSTAGE	7,586	8,001	8,014	12,500	12,500	0
1480	433	41	0000	PUBLIC INFO - EQUIPMENT RENTAL	0	325	0	500	500	0
1480	449	41	0000	PUBLIC INFO - OTHER SERVICES	2,313	2,607	2,590	4,950	4,950	0
				400 SUBTOTAL	9,899	10,933	10,604	17,950	17,950	0
1480	490	41	0000	PUBLIC INFO - BOCES	315,343	334,528	355,113	311,600	343,386	31,786
1480	501	41	0000	PUBLIC INFO - GENERAL SUPPLIES	44	60	0	100	100	0
1480	507	41	0000	PUBLIC INFO - PAPER	4,733	4,296	3,194	6,500	6,500	0
				500 SUBTOTAL	4,777	4,356	3,194	6,600	6,600	0
1480	TOTAL PUBLIC INFORMATION				363,414	383,078	402,756	373,150	385,946	12,796
									% of change	3.43%
1499	TOTAL STAFF.....****				1,060,621	1,038,843	1,080,133	1,142,008	1,192,275	50,267

OPERATION OF PLANT



This appropriation provides salaries, equipment, supplies and services needed for operation of the district's seven schools and other auxiliary buildings totaling over 975,000 square feet.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1620	160	44	0000	Custodial, Cleaner and Custodial Supv. Salaries	2,094,054	2,099,993	2,195,083	2,383,270	2,599,435	216,165
1620	160	44	0000	Overtime for special events, substitutes for sick and personal leave, weekend security checks, summer school	31,944	43,200	38,569	37,500	37,500	0
160 SUBTOTAL					2,125,998	2,143,193	2,233,652	2,420,770	2,636,935	216,165
1620	200	44	0000	EQUIPMENT	34,519	162,013	120,044	146,500	136,650	(9,850)
1620	400	44	0000	ADVERTISING, POSTAGE, TRAVEL & CONFERENCES	622	797	163	6,900	7,650	750
1620	422	44	0000	NATURAL GAS & FUEL OIL	176,991	172,264	222,739	213,250	249,250	36,000
1620	425	44	0000	ELECTRIC	553,962	467,029	469,795	625,500	700,500	75,000
1620	426	44	0000	WATER	72,924	66,844	65,504	68,980	71,580	2,600
1620	427	44	0000	TELEPHONE	40,569	35,015	18,114	36,100	36,100	0
1620	428	44	0000	SEWER	25,278	35,412	42,416	51,380	58,180	6,800
1620	432	44	0000	EQUIPMENT RENTAL	41,385	45,347	30,346	41,500	41,500	0
1620	462	44	0000	TRASH DISPOSAL	60,852	64,747	59,997	113,500	133,500	20,000
1620	463	44	0000	PEST CONTROL	14,189	17,464	13,366	21,000	21,000	0
1620	469	44	0000	OTHER SERVICES	29,270	22,085	36,378	36,000	121,000	85,000
1620	490	44	0000	BOCES - Energy, Risk Management & Fire Inspection Services	233,427	116,221	126,882	135,600	136,713	1,113
1620	540	44	0000	SUPPLIES AND MATERIALS	200,457	182,139	248,822	261,800	307,400	45,600
1620	TOTAL			OPERATION OF PLANT	3,610,443	3,530,570	3,688,220	4,178,780	4,657,958	479,178
									% of change	11.47%

MAINTENANCE OF PLANT

This function contains appropriations for the maintenance of the district's seven schools and other related buildings. Projects that are completed by district maintenance staff are included in this area of the budget.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1621	160	44	0000	MAINTENANCE DEPARTMENT SALARIES	853,744	899,112	910,581	993,987	1,057,873	63,886
				160 SUBTOTAL	853,744	899,112	910,581	993,987	1,057,873	63,886
1621	452	44	0000	SERVICE CONTRACTS	165,698	215,468	219,388	269,950	327,400	57,450
1621	453	44	0000	MAINTENANCE EQUIPMENT REPAIR	44,296	46,253	42,476	46,500	46,500	0
1621	454	44	0000	BUILDING REPAIR	128,621	119,477	71,973	84,500	114,000	29,500
1621	455	44	0000	BUILDING EQUIPMENT REPAIR	99,140	108,300	94,588	119,500	190,000	70,500
1621	456	44	0000	GROUNDS & GROUNDS EQUIPMENT REPAIR	147,254	157,227	110,029	154,500	140,500	(14,000)
1621	457	44	0000	WATER LEAD TESTING & REMEDIATION	11,416	10,239	27,025	22,500	18,500	(4,000)
1621	458	44	0000	SAFETY AND SECURITY	19,089	23,862	55,062	74,000	54,000	(20,000)
1621	459	44	0000	UNDERGROUND INFRASTRUCTURE	38,000	54,759	62,453	42,000	42,000	0
1621	460	44	0000	MAINT / PANDEMIC	0	0	189	0	0	0
1621	464	44	0000	RADON MITIGATION	6,019	7,860	17,053	14,500	14,500	0
1621	465	44	0000	PANDEMIC	41,964	35,628	17,662	30,000	0	(30,000)
1621	540	44	0000	SUPPLIES AND MATERIALS	120,352	127,383	135,230	154,000	168,500	14,500
1621		TOTAL		MAINTENANCE OF PLANT	1,675,593	1,805,568	1,763,710	2,005,937	2,173,773	167,836
									% of change	8.37%

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CENTRAL PRINTING & MAIL

Central printing staff produce various public relations documents such as the popular budget, the district newsletter, etc.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1670	160	41	0000	PRINTER SALARY: .75 FTE	46,431	48,336	50,369	53,880	0	(53,880)
1670	433	41	0000	PRTG & MAIL - EQUIPMENT RENTAL	0	0	0	0	0	0
1670	449	41	0000	PRTG & MAIL - OTHER PROF SERVICES	0	0	0	0	0	0
1670	453	41	0000	PRTG & MAIL - EQUIPMENT REPAIR /RENTAL	0	0	0	0	0	0
400 SUBTOTAL					0	0	0	0	0	0
1670	501	41	0000	PRTG - GENERAL SUPPLIES & MATERIALS	15,879	1,941	1,969	26,500	26,500	0
1670	TOTAL			CENTRAL PRINTING & MAIL	62,310	50,277	52,337	80,380	26,500	(53,880)
									% of change	-67.03%

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DATA PROCESSING

This appropriation funds operation of the data processing services. Student scheduling, attendance, report cards, student records, census, accounting, accounts payable, payroll, budgeting and purchasing are maintained. BOCES aid is included in the revenue section of this budget based on data processing services purchased from BOCES during the prior school year.

1680	160	41	0000	DATA PROC - SALARY	244,084	269,549	287,911	300,025	312,081	12,056
1680	200	41	0000	DATA PROC - EQUIPMENT	5,131	1,045	1,560	2,000	0	(2,000)
1680	405	41	0000	DATA PROC - CONFERENCES	0	2,317	3,290	6,000	6,000	0
1680	432	41	0000	DATA PROC - EQUIPMENT RENTAL	0	0	0	0	0	0
1680	449	41	0000	DATA PROC - CONSULTING & OTHER SERVICES	16,908	132,855	97,476	110,000	100,000	(10,000)
400 SUBTOTAL					16,908	135,172	100,765	116,000	106,000	(10,000)
1680	490	41	0000	DATA PROC - BOCES SERVICES	437,006	359,028	447,710	1,025,500	1,063,898	38,398
1680	501	41	0000	DATA PROC - GEN SUPPLIES	4,960	923	1,411	2,000	2,000	0
1680	TOTAL			DATA PROCESSING	708,089	765,717	839,357	1,445,525	1,483,979	40,454
									% of change	2.80%
1699	TOTAL			CENTRAL SERVICES.....****	6,056,435	6,152,132	6,343,624	7,710,622	8,342,210	631,588

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UNALLOCATED INSURANCE

This appropriation provides for fire insurance on district assets, liability insurance on district operations, employees and Board of Education Members, honesty bonds, burglary and theft of school district property.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
1910	414	40	0000	UNALLOCATED INSURANCE	342,187	352,670	341,754	413,470	498,820	85,350
1910			TOTAL	UNALLOCATED INSURANCE	342,187	352,670	341,754	413,470	498,820	85,350
									% of change	20.64%

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SCHOOL DUES

This code provides for all appropriations relating to school district membership in professional associations. Some of the dues covered by this code include NYS School Boards Association (State and County), NYS Public High School Section II Dues and Athletic Fees, NYS Music Association, Guilderland Chamber of Commerce and Cooperative Organization for Public Education.

1920	409	00	0000	SCHOOL ASSOCIATION DUES	19,786	20,420	21,039	20,900	20,900	0
1920			TOTAL	SCHOOL ASSOCIATION DUES	19,786	20,420	21,039	20,900	20,900	0
									% of change	0.00%

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LAND PURCHASE

This appropriation is for the voter approved purchase of land for school district use.

1940	400	00	0000	LAND PURCHASE	0	0	0	0	0	0
1940			TOTAL	LAND PURCHASE	0	0	0	0	0	0
									% of change	#DIV/0!

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REFUND OF TAXES

This appropriation provides funds in case a grievant is successful in getting a reduction and a refund of their school taxes. Over the past few years, the district has experienced a significant increase in tax certiorari claims and judgements, though most have these claims have been resolved.

1964	400	41	0000	REFUND REAL PROPERTY TAX	3,373,781	4,571,873	31,057	10,000	10,000	0
1964			TOTAL	REFUND REAL PROPERTY TAX	3,373,781	4,571,873	31,057	10,000	10,000	0
									% of change	0.00%

CAPITAL REGION BOCES CHARGES

This code provides for expenditures which cannot be related to other functional areas of the General Fund Budget. These appropriations are required due to the fact that the Guilderland District is a component member of the Capital Region Board of Cooperative Educational Services by action of the GCS Board in 1963-64. Sections #1950 and #1951 of the Education Law provide methods for apportionment of BOCES administrative expenses, rental of classrooms and facilities construction expenses among the component districts of a BOCES. As provided in the law, the local BOCES Board has chosen to apportion its expenses among component districts in accordance with the respective resident weighted pupil attendance of the component districts.

Item A below represents the GCS share of the cost of the rentals BOCES pays to certain component districts for use of classrooms in which BOCES special education or vocational classes are housed, or rentals of any spaces from corporations, etc.

Item B below represents the GCS share of the cost of administration of the local BOCES. This includes salaries of administrators, clerical personnel, supplies, equipment purchase or services, etc. Thus, that portion remaining after state aid receivable by BOCES is deducted, is apportioned among the component districts.

Included in the Revenues portion of this budget is the amount of State Aid we receive to offset the costs below. Aid against BOCES administrative expenses is based upon previous year GCS costs. Aid against rentals and construction is based on current year costs.

Other GCS appropriations related to BOCES are found in their respective program function in this budget.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
1981	490	40	0000	GCS Share of Rental of Classrooms by BOCES	199,538	211,332	217,642	283,986	289,759	5,773
1981	490	40	0001	GCS Share of Admin. Expenses of BOCES	413,950	431,693	445,455	452,575	459,446	6,871
1981			TOTAL	CAPITAL REGION BOCES CHARGES	613,488	643,025	663,097	736,561	749,205	12,644
									% of change	1.72%
1998			TOTAL SPECIAL ITEMS.....	****	4,349,242	5,587,988	1,056,946	1,180,931	1,278,925	97,994
1999			TOTAL GENERAL SUPPORT.....	*****	12,566,838	14,023,354	9,759,235	11,334,359	12,147,608	813,249

INSTRUCTIONAL PROGRAMS

This appropriation provides for the salaries and services necessary to coordinate and implement all instructional programs K-12. Included are the dissemination of program information across levels, writing of new or revised curriculum, evaluation of pupil performance, initiating and maintaining articulation mechanisms, insuring the meeting of State requirements, keeping abreast of funding opportunities and developing funding proposals, keeping abreast of new curricular and instructional developments and keeping staff well informed, and translating local and/or state initiated concerns into operational programs.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
2010	150	41	0000	ASST. SUPT. FOR INSTRUCTIONAL PROGRAMS	66,326	129,063	134,758	142,089	176,500	34,411
2010	150	41	0001	CURRICULUM. DEVELOPMENT - SALARIES	100,105	(7,376)	22,355	136,401	136,401	0
150 SUBTOTAL					166,431	121,687	157,113	278,490	312,901	34,411
2010	160	41	0000	INSTR PROG - NI SALARIES	44,430	53,327	58,304	64,136	69,531	5,395
2010	403	41	0000	INSTR PROG - POSTAGE	1,768	522	590	300	300	0
2010	405	41	0000	INSTR PROG - IN-DISTRICT TRANSPORTATION	0	0	0	0	750	750
2010	406	41	0000	INSTR PROG - CONFERENCES	9,527	2,636	5,848	8,000	8,000	0
2010	446	41	0000	INSTR PROG - EDUC CONSULTANTS	300	1,950	1,845	1,000	1,000	0
2010	453	41	0000	INSTR PROG - REPAIR CONTRACTS	0	0	0	0	0	0
400 SUBTOTAL					56,025	58,435	66,587	73,436	79,581	6,145
2010	490	41	0000	INSTR PROG - BOCES SERVICES	142,794	150,318	145,159	78,950	81,319	2,369
2010	501	41	0000	INSTR PROG - GENERAL SUPPLIES	0	0	0	0	0	0
2010	503	41	0000	INSTR PROG - PROF. REFERENCE MATERIALS	0	0	0	0	0	0
500 SUBTOTAL					142,794	150,318	145,159	78,950	81,319	2,369
2010	TOTAL			INSTRUCTIONAL PROGRAMS	365,250	330,440	368,859	430,876	473,801	42,925
									% of change	9.96%

SUPERVISION - REGULAR SCHOOLS
ELEMENTARY SCHOOLS

This appropriation provides compensation for five building principals. Also provided is clerical support at all elementary schools, and those administrative supplies, equipment and services necessary for principals to fulfill their education leadership and building supervisory responsibilities.

BUDGET ACCOUNT CODE				2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2020	150	00	0000	ELEM. PRINCIPALS - PROF SALARIES	713,212	737,033	706,281	697,261	714,332	17,071
2020	150	00	0000	ASST. ELEM. PRINCIPAL	0	0	0	0	0	0
150 SUBTOTAL				713,212	737,033	706,281	697,261	714,332	17,071	
2020	160	00	0000	CLERICAL SALARIES, SUBSTITUTES & OVERTIME	342,282	356,844	389,884	415,362	427,653	12,291
160 SUBTOTAL				342,282	356,844	389,884	415,362	427,653	12,291	
2020	200	00	0000	ELEM. PRINCIPALS - EQUIPMENT	0	0	0	0	0	0
2020	403	00	0000	ELEM. PRINCIPALS - POSTAGE	1,763	1,380	1,725	1,850	1,850	0
2020	406	00	0000	ELEM. PRINCIPALS - CONFERENCES	1,762	1,449	657	1,000	1,000	0
2020	449	00	0000	ELEM. PRINCIPALS - OTHER PROF. SERVICES	68	0	0	0	0	0
2020	452	00	0000	ELEM. PRINCIPALS - SERVICE CONTRACTS	0	0	0	0	0	0
2020	453	00	0000	ELEM. PRINCIPALS - EQUIPMENT REPAIRS	0	0	0	0	0	0
400 SUBTOTAL				3,593	2,829	2,382	2,850	2,850	0	
2020	501	00	0000	ELEM. PRINCIPALS - GENERAL SUPPLIES (PER PUPIL ALLOCATION)	4,533	4,692	2,195	6,760	6,550	(210)
2020	TOTAL SUPERVISION ELEMENTARY SCHOOLS			1,063,620	1,101,398	1,100,741	1,122,233	1,151,385	29,152	2.60%

SUPERVISION - REGULAR SCHOOLS
MIDDLE SCHOOL

This appropriation provides compensation for the building principal and assistant principals. Also provided is clerical support and those administrative supplies, equipment and services necessary for principals to fulfill their education leadership and building supervisory responsibilities.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2020	150	25	0000	MS. PRINCIPAL - PROF SALARIES	150,641	155,456	160,427	166,744	174,582	7,838
2020	150	25	0000	HOUSE PRINCIPALS	243,284	212,464	204,881	211,377	219,632	8,255
150 SUBTOTAL					393,925	367,920	365,308	378,121	394,214	16,093
2020	160	25	0000	CLERICAL SALARIES, SUBSTITUTES & OVERTIME	173,799	196,488	215,521	218,936	210,467	(8,469)
160 SUBTOTAL					173,799	196,488	215,521	218,936	210,467	(8,469)
2020	200	25	0000	MIDDLE SCHOOL PRINCIPAL - EQUIPMENT	0	0	0	0	0	0
2020	403	25	0000	MS PRINCIPAL - POSTAGE	3,053	2,103	4,959	5,500	5,500	0
2020	406	25	0000	MS PRINCIPAL - CONFERENCES	847	1,160	870	500	500	0
2020	449	25	0000	MS PRINCIPAL - OTHER PROF. SERVICES	24	0	0	0	0	0
2020	453	25	0000	MS PRINCIPAL - EQUIPMENT REPAIRS	0	0	0	0	0	0
400 SUBTOTAL					3,924	3,263	5,829	6,000	6,000	0
2020	490	25	0000	BOCES SERVICES	0	0	0	0	0	0
2020	501	25	0000	MS PRINCIPAL - GENERAL SUPPLIES (PER PUPIL ALLOCATION)	5,476	5,759	6,697	5,670	5,770	100
2020	TOTAL			SUPERVISION MIDDLE SCHOOL	577,124	573,430	593,354	608,727	616,451	7,724
									% of change	1.27%

SUPERVISION - REGULAR SCHOOLS
HIGH SCHOOL

This appropriation provides compensation for the building principal and assistant principals. Also provided is clerical support and those administrative supplies, equipment, and services necessary for principals to fulfill their education leadership and building supervisory responsibilities.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2020	150	22	0000	HS PRINCIPAL - PROF SALARIES	154,578	159,439	164,458	170,836	176,226	5,390	
2020	150	22	0000	ASSISTANT PRINCIPALS	303,211	315,338	324,881	339,572	352,735	13,163	
150 SUBTOTAL					457,789	474,777	489,339	510,408	528,961	18,553	
2020	160	22	0000	HS CLERICAL STAFF SALARIES OVERTIME AND SUBSTITUTES	278,436	260,423	249,418	282,084	302,281	20,197	
160 SUBTOTAL					278,436	260,423	249,418	282,084	302,281	20,197	
2020	200	22	0000	HIGH SCHOOL PRINCIPAL - EQUIPMENT	0	0	0	0	0	0	
2020	403	22	0000	HS PRINCIPAL - POSTAGE	4,835	9,129	5,363	12,600	10,000	(2,600)	
2020	406	22	0000	HS PRINCIPAL - CONFERENCES	1,074	1,504	1,320	500	0	(500)	
2020	449	22	0000	HS PRINCIPAL - OTHER PROF. SERVICES	0	0	0	0	0	0	
2020	453	22	0000	HS PRINCIPAL - EQUIPMENT REPAIRS	0	0	0	0	0	0	
400 SUBTOTAL					5,909	10,633	6,683	13,100	10,000	(3,100)	
2020	490	22	0000	BOCES SERVICES	0	0	0	0	0	0	
2020	501	22	0000	HS PRINCIPAL - GENERAL SUPPLIES (PER PUPIL ALLOCATION)	3,379	5,852	4,484	6,150	14,550	8,400	
2020	TOTAL			SUPERVISION HIGH SCHOOL	745,513	751,685	749,924	811,742	855,792	44,050	
										% of change	5.43%
2020	405	41	0000	PRINCIPAL - IN-DISTRICT TRAVEL	0	0	0	0	1,000	1,000	
2020	TOTAL			SUPERVISION - ALL SCHOOLS	2,386,257	2,426,513	2,444,019	2,542,702	2,624,628	80,926	
										% of change	3.18%



SUPERVISION OF INSTRUCTION

This appropriation provides for salaries in accordance with the time allocated for supervisory activities of two high school building department supervisors, two middle school supervisors, one elementary supervisor and four multi-building supervisors. These individuals provide site-based supervision in the secondary schools; and in the elementary schools, he/she provides coordination and oversight of programs and testing in English/language arts, math, social studies, and science. Each instructional supervisor has vertical alignment responsibilities affected by ongoing collaboration with teachers and leaders at all levels via the activities of curriculum cabinets.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
<u>ELEMENTARY SUPERVISION</u>										
2025	150	00	0000	PROFESSIONAL SALARIES	0	0	0	0	0	0
2025	160	00	0000	CLERICAL SALARIES	0	0	0	0	0	0
2025	00	TOTAL	ELEMENTARY SUPERVISION		0	0	0	0	0	0
<u>MIDDLE SCHOOL SUPERVISION</u>										
2025	150	25	0000	PROFESSIONAL SALARIES Math/Science/Technology Supervisor Language Arts/Reading/Social Studies	231,866	239,026	246,919	254,554	266,318	11,764
2025	160	25	0000	INSTRUCTIONAL ADMIN CLERICAL	37,274	38,945	40,704	46,443	48,478	2,035
2025	406	25	0000	Professional Conference & Association Attendance	1,321	1,267	3,291	750	2,000	1,250
2025	25	TOTAL	MIDDLE SCHOOL SUPERVISION		270,461	279,238	290,914	301,747	316,796	15,049
									% of change	4.99%
<u>HIGH SCHOOL SUPERVISION:</u>										
2025	150	22	0000	PROFESSIONAL SALARIES Math/Science/Technology Supervisor Language Arts/Reading/Social Studies	187,534	208,580	220,432	236,682	236,312	(370)
2025	160	22	0000	INSTRUCTIONAL ADMIN CLERICAL	78,421	84,341	88,013	93,275	97,775	4,500
2025	406	22	0000	Professional Conference & Association Expenses	150	474	76	750	0	(750)
2025	22	TOTAL	HIGH SCHOOL SUPERVISION		266,105	293,395	308,521	330,707	334,087	3,380
									% of change	1.02%

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
<u>DISTRICT WIDE SUPERVISION / COORDINATION</u>										
2025	150	00	1000	K-12 COORDINATORS - PROFESSIONAL SALARIES	0	88,847	56,650	0	0	0
2025	150	40	0000	K-12 SUPERVISORS - PROFESSIONAL SALARIES Physical Education & Health Art, FACS & Business Education Music Foreign Language / ENL	392,834	387,702	409,288	304,320	306,796	2,476
2025	150	40	0000	PROFESSIONAL SALARIES Instructional Support Team Leader Reading Recovery Team Leader	302,641	188,240	234,070	417,115	418,373	1,258
2025	150	40	0000	TEACHER LEADERS - PROFESSIONAL SALARIES	169,491	188,063	156,174	87,010	129,910	42,900
150 SUBTOTAL					864,966	852,852	856,182	808,445	855,079	46,634
2025	160	40	0000	DEI COORDINATOR	97,253	3,468	56,650	116,699	0	(116,699)
160 SUBTOTAL					97,253	3,468	56,650	116,699	0	(116,699)
2025	405	40	0000	IN-DISTRICT TRAVEL	1,468	876	2,591	2,000	1,000	(1,000)
2025	406	40	0000	PROFESSIONAL CONFERENCE & ASSOCIATION EXPENSES	3,162	3,648	6,098	2,500	6,250	3,750
2025	449	40	0000	PROFESSIONAL CONFERENCE & ASSOCIATION EXPENSES	0	0	0	0	0	0
400 SUBTOTAL					4,630	4,524	8,690	4,500	7,250	2,750
2025	40	TOTAL	DISTRICTWIDE SUPERVISION		966,849	860,844	921,522	929,644	862,329	(67,315)
									% of change	-7.24%
2025	TOTAL	SUPERVISION OF INSTRUCTION			1,503,415	1,433,477	1,520,957	1,562,098	1,513,212	(48,886)
									% of change	-3.13%

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SUPERVISION - SPECIAL SCHOOLS

This appropriation provides for the supervision of both the continuing education programs as well as the summer school program. Costs associated with the payments to instructors and other related expenses are found in code 2330 in this budget document.

BUDGET ACCOUNT CODE				<u>CONTINUING EDUCATION</u>		2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2040	150	31	0000	SUPV SP SCH - CONTINUING ED - PROF	20,229	20,836	19,153	18,540	19,096	556	
2040	160	31	0000	SUPV SP SCH - CONTINUING ED -NI SALARY	2,172	2,521	3,943	5,150	5,305	155	
2040	402	31	0000	SUPV SP SCH - ADVERTISING	0	0	0	0	0	0	
2040	403	31	0000	SUPV SP SCH - POSTAGE	5,822	5,780	5,791	6,000	6,000	0	
2040	406	31	0000	SUPV SP SCH - CONFERENCES	0	0	0	0	0	0	
2040	449	31	0000	SUPV SP SCH - OTH PROF SERVICES	21,020	20,040	22,529	11,500	11,500	0	
400 SUBTOTAL					26,842	25,820	28,320	17,500	17,500	0	
2040	501	31	0000	SUPV SP SCH - GENERAL SUPPLIES	0	0	0	0	0	0	
2040	31	TOTAL		SUPV SP SCH - - CONTINUING EDUCATION	49,243	49,177	51,416	41,190	41,901	711	
										% of change	1.73%

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SUMMER SCHOOL ADMINISTRATION

The district provides remedial summer school for students in grades 7-12 in order to achieve satisfactory academic progress and meet graduation requirements.

2040	160	33	0000	SUPV SP SCH - SUMMER SCH -NI SALARY - CLERICAL	0	0	0	0	0	0	
2040	403	33	0000	SUPV SP SCH - POSTAGE	0	0	0	0	0	0	
2040	501	33	0000	SUPV SP SCH - GENERAL SUPPLIES	0	0	0	0	0	0	
2040	33	TOTAL		SUPV SP SCH - SUMMER SCHOOL	0	0	0	0	0	0	
										% of change	#DIV/0!
2040	33	TOTAL		SUPERVISION SPECIAL SCHOOLS	49,243	49,177	51,416	41,190	41,901	711	
										% of change	1.73%



PROFESSIONAL DEVELOPMENT / TRAINING

This appropriation supports professional development of the instructional staff through district provided programs.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2070	150	00	0000	PROF DEV / TRAINING - PROF SALARIES	2,913	4,081	1,692	6,000	6,000	0	
2070	160	00	0000	PROF DEV / TRAINING - NI SALARIES	0	0	0	500	500	0	
2070	406	40	0000	PROF DEV / TRAINING - CONFERENCES	3,109	(68)	10,420	4,500	4,500	0	
2070	409	40	0000	PROF DEV / TRAINING - MATERIALS & SUPPLIES	1,036	1,814	7,013	2,000	2,000	0	
2070	449	40	0000	PROF DEV / TRAINING - OTHER PROF SERVICES	1,183	(4,456)	1,419	12,000	12,000	0	
400 SUBTOTAL					5,328	(2,710)	18,852	18,500	18,500	0	
2070	TOTAL PROF DEV / TRAINING TRAINING				8,241	1,371	20,544	25,000	25,000	0	
										% of change	0.00%
2099	TOTAL ADMIN. & IMPROVEMENT.....****				4,312,406	4,240,978	4,405,794	4,601,866	4,678,542	76,676	
										% of change	1.67%

TEACHING REGULAR SCHOOLS
ELEMENTARY SCHOOLS

This appropriation provides salaries for all grade level and special area teachers in the five elementary schools of the district as well as items of instructional equipment needed for instruction. Provided also are funds to purchase those many and varied consumable instructional supplies used by pupils and teachers in learning and teaching, and those other services required to maintain and operate the elementary teaching program.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
2110	120	00	0000	TCHG - ELEM SALARIES	13,548,788	14,019,361	14,505,950	14,472,868	14,664,729	191,861
2110	120	00	0000	TCHG - ELEM SAL - SUBSTITUTES	270,239	301,510	326,854	330,042	355,646	25,604
120 CODE SUBTOTAL					13,819,027	14,320,871	14,832,804	14,802,910	15,020,375	217,465
2110	160	00	0000	AIDES & MONITORS	222,200	258,532	202,845	174,947	178,187	3,240
2110	161	00	0000	TEACHING ASSISTANT SALARIES	567,404	519,106	583,235	498,254	508,960	10,706
160 CODE SUBTOTAL					789,604	777,638	786,080	673,201	687,147	13,946
2110	200	00	0000	EQUIPMENT	0	19,630	15,074	22,180	21,510	(670)
2110	406	00	0000	CONFERENCES	2,425	3,021	2,460	2,000	0	(2,000)
2110	432	00	0000	EQUIPMENT RENTAL	0	0	0	0	0	0
2110	449	00	0000	CULTURAL ARTS ASSEMBLIES, OTHER PROFESSIONAL SERVICES, RESOURCE PERSONS	600	325	650	0	0	0
2110	451	00	0000	ENRICHMENT FUNDS	3,654	4,830	0	0	0	0
2110	453	00	0000	EQUIPMENT REPAIRS	0	0	0	500	0	(500)
400 SUBTOTAL					6,679	8,176	3,110	2,500	0	(2,500)
2110	480	00	0000	TEXTBOOKS (PER PUPIL ALLOCATION)	110,308	91,948	35,273	141,470	121,120	(20,350)
2110	490	00	0000	BOCES SERVICES - COPIERS	0	0	0	0	0	0
2110	501	00	0000	SUPPLIES, MATERIALS, PAPER	103,047	111,509	102,804	119,770	116,180	(3,590)
2110	TOTAL			REGULAR ELEMENTARY INSTRUCTION	14,828,665	15,329,772	15,775,145	15,762,031	15,966,332	204,300
									% of change	1.30%

MIDDLE SCHOOL

This appropriation provides salaries for all Middle School teachers and paraprofessionals. Included also are funds to purchase those many and varied supplies used by pupils and teachers in learning and teaching, textbooks and other services necessary to maintain and operate the Middle School instructional program.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
2110	130	25	0000	TCHG - MS SALARIES	7,242,141	7,919,578	8,288,504	8,501,032	8,566,786	65,754
2110	130	25	0000	TCHG - MS SAL - SUBSTITUTES	360,319	402,013	435,805	440,056	474,194	34,138
130 CODE SUBTOTAL					7,602,460	8,321,591	8,724,308	8,941,088	9,040,980	99,892
2110	160	25	0000	AIDE/MONITORS	116,012	122,037	120,643	132,929	131,716	(1,213)
				10-MO. COPY OPERATOR						
2110	161	25	0000	TEACHING ASSISTANT SALARIES	125,105	114,456	128,595	109,858	112,218	2,360
160 CODE SUBTOTAL					241,117	236,493	249,238	242,787	243,934	1,147
2110	200	25	0000	EQUIPMENT	0	0	0	0	0	0
2110	406	25	0000	CONFERENCES	5,203	1,746	1,655	410	0	(410)
2110	432	25	0000	EQUIPMENT RENTAL	0	0	0	400	0	(400)
2110	449	25	0000	CULTURAL ARTS ASSEMBLIES AND OTHER PROFESSIONAL SERVICES, SRO	1,824	63,694	69,546	66,742	67,292	550
2110	451	25	0000	ENRICHMENT FUNDS	3,050	7,300	3,340	3,500	3,500	0
2110	453	25	0000	EQUIPMENT REPAIRS	8,640	6,573	7,784	7,350	7,350	0
400 SUBTOTAL					18,717	79,313	82,325	78,402	78,142	(260)
2110	480	25	0000	TEXTBOOKS (PER PUPIL ALLOCATION)	12,843	15,121	71,176	76,130	66,950	(9,180)
2110	490	25	0000	BOCES SERVICES - COPIERS	0	0	0	0	0	0
2110	501	25	0000	SUPPLIES, MATERIALS AND PAPER	78,398	73,448	72,478	71,300	79,575	8,275
2110	25	TOTAL	REGULAR MIDDLE SCHOOL INSTRUCTION		7,953,535	8,725,966	9,199,526	9,409,707	9,509,581	99,874
									% of change	1.06%

HIGH SCHOOL

This appropriation provides salaries for high school teachers and paraprofessionals. Included also are funds to purchase those many and varied supplies used by pupils and teachers in learning and teaching, textbooks, and other services necessary to maintain and operate the high school instructional program.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2110	150	22	0000	TCHG - HS SALARIES	9,167,085	9,413,868	9,877,945	10,199,512	10,505,327	305,815
2110	150	22	0000	TCHG - HS SAL - SUBSTITUTES	370,328	413,180	447,911	452,280	487,366	35,086
130 CODE SUBTOTAL					9,537,413	9,827,048	10,325,856	10,651,792	10,992,693	340,901
2110	160	22	0000	AIDE/MONITORS	417,885	449,528	467,036	551,561	499,033	(52,528)
2110	161	22	0000	10-MO. COPY OPERATOR TEACHING ASSISTANT SAL	292,568	267,664	300,730	256,912	262,432	5,520
160 CODE SUBTOTAL					710,453	717,192	767,766	808,473	761,465	(47,008)
2110	200	22	0000	EQUIPMENT	0	0	962	0	0	0
2110	406	22	0000	CONFERENCES	6,770	6,396	5,452	4,000	0	(4,000)
2110	432	22	0000	EQUIPMENT RENTAL	0	0	0	500	0	(500)
2110	449	22	0000	CULTURAL ARTS ASSEMBLIES, OTHER PROFESSIONAL SERVICES, RESOURCE OFFICER	86,280	97,262	107,356	108,125	109,960	1,835
2110	451	22	0000	ENRICHMENT FUNDS	5,029	4,248	2,310	5,300	5,300	0
2110	453	22	0000	EQUIPMENT REPAIR	4,735	5,996	4,075	5,100	4,700	(400)
400 SUBTOTAL					102,814	113,902	119,192	123,025	119,960	(3,065)
2110	480	22	0000	TEXTBOOKS (PER PUPIL ALLOCATION)	54,404	59,674	52,793	91,900	80,440	(11,460)
2110	490	22	0000	BOCES - GED PROGRAM, MASTERMINDS TEAMS, ALTERNATIVE ED, TECH VALLEY HS	15,175	11,548	41,688	0	0	0
2110	501	22	0000	SUPPLIES, MATERIALS AND PAPER	89,375	89,051	89,250	83,100	95,790	12,690
2110	22	TOTAL	REGULAR HIGH SCHOOL INSTRUCTION		10,509,633	10,818,415	11,397,506	11,758,290	12,050,348	292,058
									% of change	2.48%

SPECIAL EDUCATION PROGRAMS

This code includes appropriations for salaries of administrators, teachers, teaching assistants and service providers to educate students with disabilities. Included also are the appropriations for tuition for educating students with disabilities in BOCES and private schools. This code includes funds for supplies related to our district-operated programs for students with disabilities. Approximately \$1,000,000 of Federal funds are used to offset costs for speech therapy, occupational and physical therapy, and special education teachers and teaching assistant salaries.

BUDGET ACCOUNT CODE				2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DEC.	
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DEC.
2250	150	00	0000	DIR OF PUPIL PERSONNEL SVCS; SECONDARY SPEC ED ADMIN & ELEM SPEC ED ADMIN	397,391	406,712	439,461	396,325	408,762	12,437
2250	150	00	0000	SPECIAL EDUCATION TEACHERS; ELEM CSE CHAIR, FMS CSE CHAIR FTE CPSE CHAIR	3,836,699	4,054,268	4,279,773	4,558,205	4,684,498	126,293
2250	150	00	0000	SPEECH TCHRS; PSYCHOLOGISTS	1,046,377	1,095,689	1,183,847	1,490,058	1,464,870	(25,188)
150 CODE SUBTOTAL					5,280,467	5,556,669	5,903,081	6,444,588	6,558,130	113,542
2250	160	00	0000	OCCUPATIONAL/PHYSICAL THERAPIST OCCUPATIONAL/PHYSICAL THERAPY ASST CLERICAL	592,042	741,170	1,013,179	798,623	846,684	48,061
2250	161	00	0000	TEACHING ASSISTANT SALARIES	1,860,281	2,044,141	2,251,866	2,776,698	2,908,493	131,795
160 CODE SUBTOTAL					2,452,323	2,785,311	3,265,045	3,575,321	3,755,177	179,856
2250	200	00	0000	EQUIPMENT	0	0	0	0	0	0
2250	403	00	0000	POSTAGE	6,794	5,414	6,768	4,750	6,500	1,750
2250	405	00	0000	IN-DISTRICT TRAVEL	0	0	0	0	6,000	6,000
2250	406	00	0000	CONFERENCES	5,734	8,402	8,234	5,900	7,000	1,100
2250	449	00	0000	RELATED SVCS, HOME INSTRUCTION, EVALUATIONS	315,919	327,688	656,561	379,000	435,000	56,000
2250	453	00	0000	EQUIPMENT REPAIR	0	0	0	0	0	0
2250	470	00	0000	TUITION - REGULAR & SUMMER SCHOOL FOR PRIVATE SCHOOL PLACEMENTS	1,376,088	1,663,036	1,432,431	1,532,906	1,641,121	108,215
400 SUBTOTAL					1,704,535	2,004,540	2,103,993	1,922,556	2,095,621	173,065
2250	480	00	0000	TEXTBOOKS	1,432	882	2,020	2,500	2,500	0
2250	490	00	0000	BOCES - SPECIAL EDUCATION PLACEMENTS	3,517,588	3,360,563	2,548,573	2,945,787	3,264,350	318,563
2250	501	00	0000	SUPPLIES AND MATERIALS	8,713	10,556	9,805	10,395	10,395	0
2250	TOTAL			SPECIAL EDUCATION PROGRAMS	12,965,058	13,718,521	13,832,518	14,901,147	15,686,173	785,026
									% of change	5.27%

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CAREER & TECHNICAL EDUCATION

This budget function contains appropriations for providing tuition payments to the Albany-Schoharie-Schenectady-Saratoga BOCES for various career and technical educational programs such as New Visions and Tech Valley High School.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2280	150	22	0000	CTE- PROF SALARY - 0.0 FTE			0	0	0	0
2280	200	22	0000	CTE- EQUIPMENT			0	0	0	0
2280	406	22	0000	CTE- CONFERENCES & CONFERENCES			0	0	0	0
2280	453	22	0000	CTE- EQUIPMENT REPAIRS			0	0	0	0
2280	480	22	0000	CTE- TEXTBOOKS			0	0	0	0
2280	490	22	0000	BOCES TUITION FOR CTE/NV/TVHS * * Eligible for BOCES Aid reimbursement in the following school year	884,058	882,263	1,008,188	1,230,250	1,260,675	30,425
2280	501	22	0000	CTE- SUPPLIES & MATERIALS			0	0	0	0
2280			TOTAL	CAREER & TECHNICAL EDUCATION	884,058	882,263	1,008,188	1,230,250	1,260,675	30,425
									% of change	2.47%

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CONTINUING EDUCATION

This appropriation provides for offering continuing education courses and other services to adults during Fall, Spring and Summer terms. Typically, more than 1,500 adults are registered in approximately 140 different courses or services, some with multiple sections. Total expenditures for the entire continuing education budget will be offset by fees paid by registrants, with a sum equal to the expenditure appropriation and will be included in the revenues section of this budget.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2330	150	31	0000	TEACHER SALARIES - CONTINUING EDUC	12,667	13,025	9,836	13,000	13,000	0
2330	434	31	0000	CONTINUING EDUC - AV RENTAL	0	0	0	0	0	0
2330	501	31	0000	CONTINUING EDUC - GENERAL SUPPLIES	0	0	0	0	0	0
2330			TOTAL	CONTINUING EDUCATION	12,667	13,025	9,836	13,000	13,000	0
									% of change	0.00%



SUMMER SCHOOL

The district provides remedial summer school for students in grades 7-12 in order to achieveer satisfactory academic progress and meet graduation requirements.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2330	155	33	0000	SUMMER SCHOOL - PROF. SALARIES	13,320	(19,739)	21,194	4,340	24,364	20,024	
2330	160	33	0000	SUMMER SCHOOL - NI SALARIES	2,063	0	0	0	0	0	
2330	409	33	0000	SUMMER SCHOOL - MISC EXPENSES	0	0	0	0	0	0	
2330	432	33	0000	SUMMER SCHOOL - EQUIP RENTAL	0	0	0	0	0	0	
400 SUBTOTAL					0	0	0	0	0	0	
2330	480	33	0000	SUMMER SCHOOL - TEXTBOOKS	0	0	0	0	0	0	
2330	490	33	0000	SUMMER SCHOOL - BOCES SERVICES	9,360	56,815	74,825	96,425	74,937	(21,488)	
2330	501	33	0000	SUMMER SCHOOL - GENERAL SUPPLIES	0	0	0	0	2,224	2,224	
2330	TOTAL			SUMMER SCHOOL PROGRAM	24,743	37,076	96,019	100,765	101,525	760	
										% of change	0.75%
2330	TOTAL			TEACHING SPECIAL SCHOOLS	37,410	50,101	105,855	113,765	114,525	760	

SCHOOL LIBRARY & MEDIA

This appropriation provides to pupils and teachers the services of 4.8 FTE librarians for the five elementary schools, 2 librarians in the Middle School, and 2 positions at the High School. In addition to professional and operational personnel salaries, this code includes funds for library and audiovisual supplies to support the entire school instructional program, and other related expenses for maintenance of the library collections and multimedia services to pupils and teachers.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DEC.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
<u>ELEMENTARY SCHOOLS - LIBRARY/MEDIA</u>										
2610	150	00	0000	LIBRARY - PROF SALARIES	354,333	371,764	403,585	410,917	438,181	27,264
2610	160	00	0000	LIBRARY - NI SALARIES	0	0	0	0	0	0
2610	200	00	0000	LIBRARY - EQUIPMENT	0	0	0	0	0	0
2610	406	00	0000	LIBRARY - TRAV/CONF	60	60	60	0	0	0
2610	434	00	0000	LIBRARY - AV RENTALS	1,452	2,578	1,243	0	0	0
2610	453	00	0000	LIBRARY - EQUIPMENT REPAIR, SVC CONTRACTS	0	465	0	0	0	0
2610	461	00	0000	LIBRARY - STATE AIDED PURCHASES	17,178	14,036	13,584	13,400	13,000	(400)
2610	461	40	0000	NON PUBLIC SCHLS - STATE AIDED PURCHASES	0	0	0	740	740	0
400 SUBTOTAL					18,690	17,139	14,887	14,140	13,740	(400)
2610	490	00	0000	LIBRARY - COMPUTER SERVICES INCLUDING ON-LINE LIBRARY CATALOGS AND WIDE AREA NETWORK	74,883	59,953	63,022	63,800	57,714	(6,086)
2610	514	00	0000	LIBRARY - MEDIA SUPPLIES	282	1,692	2,680	0	0	0
2610	520	00	0000	LIBRARY - AUDIO VISUAL SUPPLIES	0	2,453	1,838	0	0	0
2610	521	00	0000	LIBRARY - BOOKS	32,824	24,722	31,292	29,665	28,895	(770)
2610	526	00	0000	LIBRARY - SUPPLIES	11,822	13,803	8,191	8,360	8,310	(50)
500 SUBTOTAL					44,928	42,670	44,000	38,025	37,205	(820)
2610	TOTAL			ELEM SCHL LIBRARY & AUDIOVISUAL	492,834	491,526	525,494	526,882	546,840	19,958
									% of change	3.79%

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
<u>MIDDLE SCHOOL LIBRARY/MEDIA</u>										
2610	150	25	0000	LIBRARY - PROF SALARIES: 2.0 FTE	166,913	174,864	135,353	145,797	153,114	7,317
2610	160	25	0000	LIBRARY - NI SAL: CLERICAL	42,008	61,086	58,039	68,178	31,455	(36,723)
2610	200	25	0000	LIBRARY/MEDIA - EQUIPMENT	0	0	0	0	0	0
2610	406	25	0000	LIBRARY - TRAV/CONF	0	0	0	0	0	0
2610	434	25	0000	LIBRARY - AV RENTALS	1,494	0	0	0	0	0
2610	453	25	0000	LIBRARY - EQUIPMENT REPAIR, SVC CONTRACTS	0	212	0	1,035	1,035	0
2610	461	25	0000	LIBRARY - STATE AIDED PURCHASES	12,426	2,709	0	7,460	7,590	130
400 SUBTOTAL					13,920	2,921	0	8,495	8,625	130
2610	490	25	0000	LIBRARY - COMPUTER SERVICES INCLUDING ON-LINE LIBRARY CATALOGS AND WIDE AREA NETWORK	37,441	29,977	31,511	31,900	28,857	(3,043)
2610	514	25	0000	LIBRARY - MEDIA SUPPLIES	0	0	0	0	0	0
2610	520	25	0000	LIBRARY - AUDIO VISUAL SUPPLIES	2,552	4,207	0	0	5,000	5,000
2610	521	25	0000	LIBRARY - BOOKS	19,085	18,635	17,405	24,140	23,200	(940)
2610	526	25	0000	LIBRARY - SUPPLIES	4,206	5,410	4,247	5,370	5,580	210
500 SUBTOTAL					25,843	28,252	21,652	29,510	33,780	4,270
2610	TOTAL			MIDDLE SCHL. LIBRARY & AUDIOVISUAL	286,125	297,100	246,556	283,880	255,831	(28,049)
									% of change	-9.88%

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
<u>HIGH SCHOOL LIBRARY/MEDIA</u>											
2610	150	22	0000	LIBRARY/MEDIA - PROF SALARIES	178,326	186,659	197,453	222,219	220,806	(1,413)	
2610	160	22	0000	LIBRARY/MEDIA - NI SALARIES: CLERICAL	65,393	51,022	48,372	28,745	32,562	3,817	
2610	200	22	0000	LIBRARY/MEDIA - EQUIPMENT	0	0	0	0	0	0	
2610	405	22	0000	LIBRARY - CONFERENCES - DISTRICT WIDE	0	0	0	0	0	0	
2610	406	22	0000	LIBRARY - CONFERENCES	0	0	0	0	0	0	
2610	434	22	0000	LIBRARY - AV RENTALS	0	0	0	0	0	0	
2610	449	22	0000	LIBRARY - OTHER PROFESSIONAL SERVICES	601	0	0	1,100	1,100	0	
2610	453	22	0000	LIBRARY - EQUIPMENT REPAIR, SVC CONTRACTS	0	0	0	0	0	0	
2610	461	22	0000	LIBRARY - STATE AIDED PURCHASES	9,110	9,180	9,510	9,610	9,930	320	
400 SUBTOTAL					9,711	9,180	9,510	10,710	11,030	320	
2610	490	22	0000	LIBRARY - COMPUTER SERVICES INCLUDING ON-LINE LIBRARY CATALOGS AND WIDE AREA NETWORK	74,883	59,953	63,022	63,800	57,714	(6,086)	
2610	514	22	0000	LIBRARY - MEDIA SUPPLIES	0	4,198	3,535	0	0	0	
2610	520	22	0000	LIBRARY - AUDIO VISUAL SUPPLIES	0	0	0	0	0	0	
2610	521	22	0000	LIBRARY - BOOKS	16,268	13,524	12,414	18,792	17,148	(1,644)	
2610	526	22	0000	LIBRARY - SUPPLIES	24,145	21,057	12,174	19,448	17,732	(1,716)	
500 SUBTOTAL					40,413	38,779	28,123	38,240	34,880	(3,360)	
2610	TOTAL			HIGH SCHOOL LIBRARY & AUDIOVISUAL	368,726	345,593	346,480	363,714	356,992	(6,722)	
										% of change	-1.85%
2610	TOTAL			LIBRARY & AUDIOVISUAL	1,147,685	1,134,219	1,118,530	1,174,476	1,159,663	(14,813)	
										% of change	-1.26%

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GUIDANCE/COUNSELING

This appropriation is for school-year and part-time summer services of school counselors at the elementary, middle and high school levels and provides these counselors with the clerical assistance, supplies, equipment and services needed to carry out their counseling responsibilities. These services include individual and group meetings with students to plan an academic program that will meet their special needs and provide them optimum flexibility for post-graduate decision-making, to make college application and selection decisions, to provide career counseling and job placement assistance, and to assist them with personal problems. Additionally, counselors have responsibilities in the areas of scheduling, monitoring student success, and analyzing test results.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
<u>ELEMENTARY</u>										
2810	150	00	0000	COUNSELORS - PROF SALARIES	196,787	199,524	284,629	299,535	323,816	24,281
2810		TOTAL	COUNSELING - ELEMENTARY		196,787	199,524	284,629	299,535	323,816	24,281
									% of change	8.11%
<u>MIDDLE SCHOOL</u>										
2810	150	25	0000	COUNSELORS - PROF SALARIES	265,933	213,265	230,576	238,673	262,545	23,872
2810	160	25	0000	COUNSELING - NI SALARY - CLERICAL	41,640	44,211	46,084	48,405	50,190	1,785
2810	200	25	0000	COUNSELING - EQUIPMENT	0	0	0	0	0	0
2810	403	25	0000	COUNSELING - POSTAGE	0	0	0	0	0	0
2810	406	25	0000	COUNSELING - CONFERENCES	270	0	0	0	0	0
2810	453	25	0000	COUNSELING - EQUIPMENT REPAIR	0	0	0	0	0	0
				400 SUBTOTAL	270	0	0	0	0	0
2810	490	25	0000	COUNSELING - BOCES COMPUTER SERVICES	0	0	0	0	0	0
2810	501	25	0000	COUNSELING - GENERAL SUPPLIES	622	167	510	1,010	1,150	140
2810		25 TOTAL	COUNSELING - MIDDLE SCHOOL		308,465	257,643	277,170	288,088	313,885	25,797
									% of change	8.95%

HIGH SCHOOL

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.	
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET		
2810	150	22	0000	GUIDANCE COUNSELORS - PROF SALARIES	597,419	622,466	645,595	639,390	693,675	54,285	
2810	160	22	0000	GUIDANCE - NI SALARY: CLERICAL	93,319	99,210	110,138	123,566	127,442	3,876	
2810	200	22	0000	GUIDANCE - OFFICE EQUIPMENT	0	0	0	0	0	0	
2810	403	22	0000	GUIDANCE - POSTAGE	0	0	0	0	0	0	
2810	406	22	0000	GUIDANCE - CONFERENCES	0	185	0	0	0	0	
2810	408	22	0000	GUIDANCE - COLLEGE VISITATIONS	0	0	0	500	500	0	
2810	409	22	0000	GUIDANCE - MISCELLANEOUS	0	0	0	0	0	0	
2810	449	22	0000	GUIDANCE - OTHER SERVICES	0	0	0	2,900	0	(2,900)	
2810	453	22	0000	GUIDANCE - EQUIPMENT REPAIR	0	0	0	0	0	0	
400 SUBTOTAL					0	185	0	3,400	500	(2,900)	
2810	490	22	0000	GUIDANCE - BOCES COMPUTER SERVICES	13,246	13,502	13,773	14,070	14,492	422	
2810	501	22	0000	GUIDANCE - GENERAL SUPPLIES	1,620	1,425	1,768	2,310	2,460	150	
2810	512	22	0000	GUIDANCE - GEN SUPPLIES - TESTING	0	0	0	0	0	0	
500 SUBTOTAL					1,620	1,425	1,768	2,310	2,460	150	
2810	22 TOTAL			GUIDANCE - HIGH SCHOOL	705,604	736,788	771,274	782,736	838,569	55,833	
										% of change	7.13%
2810	TOTAL			GUIDANCE / COUNSELING	1,210,856	1,193,955	1,333,073	1,370,359	1,476,270	105,911	
										% of change	7.73%

HEALTH SERVICES

This appropriation provides the services of registered nurses who provide health services at each school. Included are nursing services for students attending St. Madeleine Sophie School. Also provided are funds to cover physicians' fees for the state-mandated medical examination of those pupils at the point of entrance to school as well as at grades 1, 3, 7 and 10 who are not examined by their family physician.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2815	160	00	0000	HEALTH SERVICES - NI SALARIES FULL-TIME NURSES: 1 AT EACH ELEM SCHL, 2 AT MIDDLE SCHOOL, 2 AT HIGH SCHOOL, AND 0.5 AT NON-PUBLIC SCHOOL	573,745	584,134	595,903	697,734	735,465	37,731
2815	200	00	0000	HEALTH SERVICES - EQUIPMENT	0	0	0	0	0	0
2815	405	00	0000	HEALTH SERVICES - DISTRICT TRAVEL	0	0	0	220	0	(220)
2815	406	00	0000	HEALTH SERVICES - CONFERENCES	204	230	40	0	0	0
2815	449	00	0000	HEALTH SERVICES - OTHER PROGRAMS	152,563	346,240	245,557	150,000	150,000	0
2815	453	00	0000	HEALTH SERVICES - EQUIPMENT REPAIR	855	195	284	0	0	0
2815	501	00	0000	HEALTH SERVICES - GENERAL SUPPLIES	6,976	9,719	17,902	9,670	12,540	2,870
2815			TOTAL	HEALTH SERVICES	734,343	940,518	859,687	857,624	898,005	40,381
									% of change	4.71%

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PSYCHOLOGICAL SERVICES

This appropriation provides for the services of psychologists who perform required psychological testing for district students. The psychologists work closely with special education teachers, social workers, and guidance counselors.

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	2026-27 BUDGET	\$ INCR/ DEC.
FUNC	OBJ	LC	PROG							
2820	150	40	0000	PSYCH SERV - PROF SALARIES	163,290	188,504	230,173	238,673	234,280	(4,393)
2820	406	40	0000	PSYCH SERV - CONFERENCES	217	10	220	400	0	(400)
2820	490	40	0000	PSYCH SERV - BOCES	0	0	0	0	0	0
2820	501	40	0000	PSYCH SERV - GENERAL SUPPLIES	161	91	185	200	200	0
2820	503	40	0000	PSYCH SERV - REFERENCE BOOKS	44	0	0	300	300	0
2820	512	40	0000	PSYCH SERV - STANDARDIZED TESTS	58	0	0	250	250	0
500 SUBTOTAL					263	91	185	750	750	0
2820	TOTAL			PSYCHOLOGICAL SERVICES	163,770	188,605	230,578	239,823	235,030	(4,793)
									% of change	-2.00%

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SOCIAL WORKER SERVICES

This code provides an appropriation for school social worker services which extends building counseling and psychological services. The emphasis is prevention and referral of students and their families to community social agencies.

2825	150	00	0000	SCH SOC WORK - PROF SALARIES	668,850	620,764	801,603	762,105	745,615	(16,490)
2825	160	22	0000	SCH SOC WORK - N.I SALARY	0	0	0	0	0	0
2825	200	40	0000	SCH SOC WORK - EQUIPMENT	0	0	0	0	0	0
2825	405	40	0000	SCH SOC WORK - DISTRICT TRAVEL	0	0	0	450	0	(450)
2825	406	40	0000	SCH SOC WORK - CONFERENCES	488	552	712	530	0	(530)
400 SUBTOTAL					488	552	712	980	0	(980)
2825	501	40	0000	SCH SOC WORK - GEN SUPPLIES	101	293	422	450	450	0
2825	TOTAL			SCHOOL SOCIAL WORKER	669,439	621,609	802,737	763,535	746,065	(17,470)
									% of change	-2.29%



CO-CURRICULAR ACTIVITIES

This appropriation provides funds to pay differentials to teachers for co-curricular leadership positions (other than athletic coaching) in accordance with the Board-Teacher Association bargaining agreement.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2850	125	00	0000	CO CURR - ELEM CHAPERONING	1,547	922	1,608	750	750	0
2850	135	00	0000	CO CURR - MS CHAPERONING	4,709	6,077	5,277	6,448	6,600	152
2850	136	00	0000	CO CURR - NI CHAPERONING	9,574	16,005	11,634	20,000	20,000	0
2850	150	00	0000	CO CURR - PROF SALARIES - ALL CLUBS	192,899	197,103	118,322	216,900	224,920	8,020
2850	155	00	0000	CO CURR - HS CHAPERONING & ON-DUTY POLICE	4,014	4,631	4,461	7,500	7,500	0
150 SUBTOTAL (ALL SALARIES)					212,743	224,738	141,303	251,598	259,770	8,172
2850	160	00	0000	CO CURR - NI SALARY	0	0	0	0	0	0
2850	409	22	0000	CO CURR - HS NEWSPAPER, YEARBOOK,	4,689	6,024	5,632	6,500	0	(6,500)
2850	446	22	0000	CO CURR -FALL PLAY, HS MUSICAL	0	0	0	0	6,970	6,970
2850	449	22	0000	CO CURR - FOCUS	4,000	4,023	4,000	4,000	4,000	0
2850	449	25	0000	CO CURR - MS CONFERENCES, TRIPS	0	0	0	500	500	0
2850	449	40	0000	CO CURR - SOURCES OF STRENGTH	1,630	2,095	2,497	2,500	0	(2,500)
400 SUBTOTAL					10,319	12,142	12,129	13,500	11,470	(2,030)
2850	TOTAL			CO-CURRICULAR	223,062	236,880	153,431	265,098	271,240	6,142
									% of change	2.32%



INTERSCHOLASTIC ATHLETICS

This appropriation provides support for interscholastic athletic sports. Included in this appropriation are teams in football, baseball, basketball, soccer, wrestling, track and field, cross country, tennis, gymnastics, volleyball, bowling, golf, indoor track, softball, swimming, and lacrosse. Differentials for coaches are provided per the current teacher contract. Other related expenses include the following: equipment, supplies, referees, physicians, scorekeepers, etc. \$17,500 of gate receipts from football, soccer, basketball, ice hockey and wrestling are included in the revenue section of the budget which partially offset the expenditures.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
2855	150	22	4000	INTERSCH ATH - PROF SAL - HS BOYS	279,928	261,148	284,577	329,664	316,231	(13,433)
2855	150	22	4500	INTERSCH ATH - PROF SAL - HS GIRLS	173,678	183,676	179,501	210,180	204,465	(5,715)
2855	150	25	4000	INTERSCH ATH - PROF SAL - MS BOYS	24,399	35,182	34,900	35,170	33,559	(1,611)
2855	150	25	4500	INTERSCH ATH - PROF SAL - MS GIRLS	21,767	20,839	11,888	24,546	21,499	(3,047)
2855	150	40	4000	ATHLETIC DIR -PROF SAL - DW - BOYS	21,929	22,641	23,827	25,187	26,152	965
2855	150	40	4500	ATHLETIC DIR -PROF SAL - DW - GIRLS	21,929	22,641	23,827	25,187	26,152	965
150 SUBTOTAL					543,630	546,127	558,521	649,934	628,058	(21,876)

INTERSCHOLASTIC ATHLETICS (CONTINUED)

BUDGET ACCOUNT CODE				2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/	
FUNC	OBJ	LC	PROG	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.	
2855	160	22	4000	21,213	22,377	49,032	52,539	56,595	4,056	
2855	160	22	4500	15,468	17,510	1,023	1,900	1,350	(550)	
2855	160	25	4000	6,390	349	49	0	0	0	
2855	160	25	4500	6,259	165	0	0	0	0	
2855	160	40	0000	73,530	81,560	83,430	85,933	89,307	3,374	
2855	200	22	4000	0	0	0	0	0	0	
2855	200	22	4500	0	0	0	0	0	0	
2855	406	22	4000	0	0	0	0	0	0	
2855	406	22	4500	0	0	0	0	0	0	
2855	408	22	4000	3,217	3,832	3,379	275	275	0	
2855	408	22	4500	2,665	2,935	3,379	225	225	0	
2855	409	22	4000	15,905	19,752	20,344	17,200	17,200	0	
2855	409	22	4500	13,957	18,093	18,465	17,325	17,325	0	
2855	414	22	4000	8,950	9,306	9,882	10,890	10,890	0	
2855	414	22	4500	6,751	6,393	6,679	8,220	8,220	0	
2855	449	22	4000	30,774	36,968	44,718	52,756	55,440	2,684	
2855	449	22	4500	34,823	36,217	42,934	49,662	51,944	2,282	
2855	453	22	4000	0	(125)	256	260	5,260	5,000	
2855	453	22	4500	106	0	276	260	5,260	5,000	
2855	490	22	4000	10,460	1,760	1,898	1,835	1,890	55	
2855	490	22	4500	1,688	11,453	16,702	16,785	17,289	504	
2855	501	22	4000	25,176	39,621	44,058	37,085	37,085	0	
2855	501	22	4500	19,180	21,527	25,846	25,795	25,795	0	
				SUBTOTAL - INTERSCH. ATH - BOYS	485,106	493,591	558,634	605,828	605,231	(597)
				SUBTOTAL - INTERSCH. ATH - GIRLS	355,036	382,229	372,237	423,052	424,178	1,126
2855	TOTAL		INTERSCHOLASTIC ATHLETICS	840,142	875,820	930,871	1,028,879	1,029,408	529	
2899	TOTAL PUPIL SERVICES.....****			3,841,612	4,057,387	4,310,377	4,525,318	4,656,018	130,700	
								% of change	0.05%	
2999	TOTAL INSTRUCTION.....*****			58,750,289	61,195,466	63,864,789	66,600,684	68,290,004	1,689,320	

TRANSPORTATION

This appropriation provides for salaries, supplies and services required to provide daily home-school transportation for students who attend Guilderland Central Schools as well as for resident students who attend private elementary and secondary schools or charter schools within a 15 mile radius. Transportation services are also provided to special education students in approved private placements or BOCES within a 50 mile radius.

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
5510	160	42	1000	PUPIL TRANS. SUPERVISION, TRAINERS & DISPATCH TRANSPORTATION SUPERVISOR ASSISTANT TRANSPORTATION SUPERVISOR 19A TRAINER / DISPATCHERS SECRETARY	286,328	293,118	305,101	342,129	368,212	26,083
5510	160	42	0000	BUS DRIVERS & ATTENDANTS PART-TIME DRIVERS & ATTENDANTS	2,608,586	2,702,886	3,504,985	3,204,725	3,562,849	358,124
5510	161	42	0000	SUBSTITUTE BUS DRIVERS & ATTENDANTS	98,487	143,522	151,689	140,000	140,000	0
5510	165	42	0000	SUMMER PROGRAMS	30,017	31,812	43,158	68,461	70,000	1,539
				BUS GARAGE MECHANICS:						
5510	160	43	0000	FLEET SUPERVISOR	312,885	291,918	321,593	379,204	393,815	14,611
5510	160	43	0000	MECHANICS; HELPER						
160 SUBTOTAL					3,336,303	3,463,256	4,326,527	4,134,519	4,534,876	400,357

TRANSPORTATION (CONTINUED)

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
5510	200	42	0000	TRANSP - EQUIPMENT	187	0	0	5,000	5,000	0
5510	402	42	0000	TRANSP - ADVERTISING	0	300	0	5,000	5,000	0
5510	403	42	0000	TRANSP - POSTAGE	158	144	162	500	500	0
5510	405	42	0000	TRANSP - IN-DISTRICT TRAVEL	0	0	0	0	1,000	1,000
5510	406	42	0000	TRANSP - CONFERENCES	3,687	3,337	8,155	2,000	3,000	1,000
5510	409	42	0000	TRANSP - INSERVICE/SOFTWARE UPDATES	350	190	522	1,000	1,000	0
5510	414	42	0000	TRANSP - INSURANCE - PROPERTY & AUTO	106,667	121,395	140,989	173,000	201,300	28,300
5510	449	42	0000	TRANSP - OTHER SERVICES	51,490	130,356	102,399	110,375	110,375	0
5510	453	42	0000	TRANSP - EQUIPMENT REPAIR	69,366	61,858	(23,040)	60,000	60,000	0
400 SUBTOTAL					231,718	317,580	229,187	351,875	382,175	30,300
5510	501	42	0000	TRANSP - GENERAL SUPPLIES	9,481	12,830	8,209	10,000	10,000	0
5510	549	42	0000	TRANSP - SMALL TOOLS	3,898	2,000	3,599	4,300	4,300	0
5510	559	42	0000	TRANSP - AUTOBODY SUPPLIES	3,381	1,138	0	5,000	5,000	0
5510	570	42	0000	TRANSP - AUTO PARTS	66,729	110,236	117,684	100,000	115,000	15,000
5510	571	42	0000	TRANSP - FUEL	488,673	368,217	452,710	400,000	400,000	0
5510	572	42	0000	TRANSP - OIL & LUBE	17,003	19,365	14,788	25,000	25,000	0
5510	573	42	0000	TRANSP - TIRES	62,530	77,226	65,965	50,000	65,000	15,000
500 SUBTOTAL					651,695	591,012	662,954	594,300	624,300	30,000
5510	TOTAL TRANSPORTATION				4,219,903	4,371,848	5,218,668	5,085,694	5,546,351	460,657
									% of change	9.06%

BUS GARAGE BUILDING

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/ DECR.
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	
5530	160	42	0000	GARAGE - NI SALARIES-CUSTODIAN	11,662	0	0	1,600	1,600	0
5530	422	42	0000	GARAGE - GAS	27,141	27,520	26,549	32,500	34,500	2,000
5530	425	42	0000	GARAGE - ELECTRIC	47,000	39,383	20,000	57,000	57,000	0
5530	427	42	0000	GARAGE - TELEPHONE	5,254	4,384	2,600	3,000	3,000	0
5530	428	42	0000	GARAGE - SEWER/WATER	455	159	412	1,000	2,500	1,500
5530	454	42	0000	GARAGE - BLDG REPAIR & UPKEEP	1,321	5,436	748	6,000	8,500	2,500
5530	455	42	0000	GARAGE - BLDG EQUIPMENT REPAIR	8,617	10,870	6,834	7,500	9,500	2,000
5530	456	42	0000	GARAGE - GROUNDS UPKEEP	14,354	18,126	16,991	20,000	20,000	0
5530	462	42	0000	GARAGE - RUBBISH	4,732	4,000	4,500	8,500	8,500	0
				400 SUBTOTAL	108,874	109,878	78,634	135,500	143,500	8,000
5530	501	42	0000	GARAGE - GENERAL SUPPLIES	0	0	303	1,500	1,500	0
5530	540	42	0000	GARAGE - CLEANING SUPPLIES	0	0	1,530	2,000	2,000	0
5530	542	42	0000	GARAGE - MOPS BROOMS	0	278	0	500	500	0
5530	543	42	0000	GARAGE - CUST PAPER SUPPLIES	590	1,000	867	1,000	1,000	0
5530	555	42	0000	GARAGE - BLDG REPAIR SUPPLIES	0	0	0	1,000	0	(1,000)
5530	560	42	0000	GARAGE - UNIFORMS	5,887	2,402	6,705	7,500	7,500	0
				500 SUBTOTAL	6,477	3,680	9,405	13,500	12,500	(1,000)
5530	TOTAL			BUS GARAGE	127,013	113,558	88,039	150,600	157,600	7,000
									% of change	4.65%

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CONTRACT TRANSPORTATION

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
5540	449	42	0000	CONTRACT TRANSPORTATION - PRIVATE SCHOOL	2,271,814	2,583,833	742,595	600,000	1,000,000	400,000
5540			TOTAL	CONTRACT TRANSPORTATION	2,271,814	2,583,833	742,595	600,000	1,000,000	400,000
									% of change	66.67%
5999			TOTAL	PUPIL TRANSPORTATION ****	6,618,730	7,069,239	6,049,303	5,836,294	6,703,951	867,657
									% of change	14.87%

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EMPLOYEE BENEFITS

This appropriation provides funds for the district to meet its obligation under state and federal laws dealing with teachers and civil service employees' retirement and social security benefits, as well as to provide health and life insurance benefits it has negotiated in its contracts with recognized employee bargaining associations. These benefits are:

Teacher Retirement System - 9% of professional salaries

NYS Employee Retirement System:

Regular Pension & Group Life Ins. = 13.1% of salaries

Medicare: 1.45% of all earnings

Social Security: 6.2% of first \$184,500 of earnings in 2026

Health Insurance: 75%-79% district share of total cost

Life Insurance: Group term insurance coverage

BUDGET ACCOUNT CODE				DESCRIPTION	2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
9010	800	40	0000	EMPL BEN - NYS EMPLOYEES' RETIREMENT	1,106,265	1,365,315	1,549,640	1,850,355	2,104,572	254,217
9020	800	40	0000	EMPL BEN - NYS TEACHER RETIREMENT	4,895,191	4,828,338	5,130,418	4,986,984	4,505,758	(481,226)
9030	800	40	0000	EMPL BEN - SOCIAL SECURITY	4,300,745	4,488,056	4,630,747	4,730,525	4,914,257	183,732
9040	800	40	0000	EMPL BEN - WORKERS' COMPENSATION INSURANCE	252,749	333,931	311,327	333,100	333,100	0
9045	800	40	0000	EMPL BEN - LIFE INSURANCE	103,912	98,174	106,995	108,310	108,310	0
9050	800	40	0000	EMPL BEN - UNEMPLOYMENT INSURANCE	5,596	3,989	11,620	53,500	48,000	(5,500)
9060	800	40	0000	EMPL BEN - HEALTH INSURANCE	16,454,832	18,318,897	19,996,246	22,370,958	24,623,636	2,252,678
9089	800	40	0000	EMPL BEN - OTHER BENEFITS	460,603	648,782	606,904	594,117	589,222	(4,895)
9098			TOTAL	EMPLOYEE BENEFITS	27,579,893	30,085,482	32,343,896	35,027,849	37,226,855	2,199,006
									% of change	6.28%

DEBT SERVICE

This appropriation represents the annual obligation for the taxpayers of the school district for principal and interest payments on the bonded indebtedness of the district resulting from capital projects approved in previous years by the voters.
 For 2026-27, the transfer to the capital fund is for the installation of charging infrastructure for previously purchased electric school buses and a storage shed at Farnsworth Middle School.

SCHOOL DISTRICT / PUBLIC LIBRARY CONSTRUCTION SERIAL BOND PRINCIPAL & INTEREST PAYMENTS:

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
9710	600	00	TOTAL	PUBLIC LIBRARY PRINCIPAL PAYMENTS	0	0	0	0	0	0
9710	700	00	TOTAL	PUBLIC LIBRARY INTEREST PAYMENTS	0	0	0	0	0	0
9711	600	00	TOTAL	SCHOOL DISTRICT PRINCIPAL PAYMENTS	3,235,000	3,030,000	4,360,000	3,780,649	3,930,000	149,351
9711	700	00	TOTAL	SCHOOL DISTRICT INTEREST PAYMENTS	575,113	1,959,579	1,904,450	2,294,642	2,157,638	(137,004)
9711			TOTAL	DEBT PAYMENTS SERIAL BONDS	3,810,113	4,989,579	6,264,450	6,075,291	6,087,638	12,347
									% of change	0.20%

SCHOOL DISTRICT CONSTRUCTION BOND ANTICIPATION NOTES:

9720	600	00	TOTAL	TAX CERT PRINCIPAL PAYMENTS	0	0	0	415,956	430,000	14,044
9720	700	00	TOTAL	TAX CERT INTEREST PAYMENTS	0	0	0	331,360	310,563	(20,797)
9730	600	00	TOTAL	PUBLIC LIBRARY PRINCIPAL PAYMENTS	133,698	210,000	195,000	0	0	0
9730	700	00	TOTAL	PUBLIC LIBRARY INTEREST PAYMENTS	86,921	272,800	296,225	0	0	0
9731	600	00	TOTAL	SCHOOL DISTRICT PRINCIPAL PAYMENTS	175,300	360,000	690,000	0	0	0
9731	700	00	TOTAL	SCHOOL DISTRICT INTEREST PAYMENTS	312,500	1,575,400	884,067	0	495,000	495,000
9731			TOTAL	DEBT PAYMENTS BOND ANTICIPATION NOTES	708,419	2,418,200	2,065,292	747,316	1,235,563	488,247

SCHOOL BUS PURCHASE BOND ANTICIPATION NOTES:

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
9732	600	00	TOTAL	PRINCIPAL PAYMENTS	1,029,020	1,009,920	1,027,580	1,177,400	1,253,440	76,040
9732	700	00	TOTAL	INTEREST PAYMENTS	32,836	118,176	143,456	173,199	160,966	(12,233)
9732			TOTAL	DEBT PAYMENTS BUS BOND ANTICIPATION NOTES	1,061,856	1,128,096	1,171,036	1,350,599	1,414,406	63,807

LEASED PROPERTY

9788	600	00	TOTAL	PRINCIPAL PAYMENTS	290,910	378,689	325,815			
9788	700	00	TOTAL	INTEREST PAYMENTS	22,026	31,150	22,122			
9788			TOTAL	DEBT PAYMENTS LEASED PROPERTY	312,936	409,839	347,937	0	0	0
									% of change	4.72%

TAX ANTICIPATION NOTES

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
9760	700	00	0000	INTEREST ON TAX ANTICIPATION NOTES	0	0	0	0	0	0
9760			TOTAL	INTEREST PAYMENTS TAX ANTICIPATION NOTES	0	0	0	0	0	0
									% of change	#DIV/0!
9798			TOTAL	DEBT SERVICE	5,893,324	8,945,714	9,848,716	8,173,206	8,737,607	564,401
									% of change	6.91%

→

INTERFUND TRANSFERS

BUDGET ACCOUNT CODE					2022-23	2023-24	2024-25	2025-26	2026-27	\$ INCR/
FUNC	OBJ	LC	PROG	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.
9901	950	40	0000	TRANSFER TO SPECIAL AID FUND	361,578	423,230	463,010	375,000	594,000	219,000
9950	900	40	0000	TRANSFER TO CAPITAL FUND	0	0	173,128	200,000	200,000	0
9998				TOTAL INTERFUND TRANSFERS ****	361,578	423,230	636,138	575,000	794,000	219,000
				TOTAL UNDISTRIBUTED.....*****	33,834,795	39,454,426	42,828,750	43,776,055	46,758,462	2,982,407
TOTAL EXPENDITURE BUDGET					111,770,652	121,742,485	122,502,077	127,547,392	133,900,025	6,352,633
									% of change	4.98%