

# **Guilderland Central School District 2026-2027 School Budget**

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**GUILDERLAND CENTRAL SCHOOL DISTRICT  
COMPARISON OF PAST AND PROJECTED ENROLLMENTS  
2026-27 Budget**

**APPENDIX A**

School Year	K	1	2	3	4	5	6	7	8	9	10	11	12	Self-Contained			K-5	6-8	9-12	Total
														Elem	FMS	GHS				
2017-18	376	360	327	376	347	344	359	365	391	412	370	358	411	13	14	17	2,143	1,129	1,568	4,840
2018-19	378	378	366	338	385	334	348	358	370	398	401	352	352	16	11	22	2,195	1,087	1,525	4,807
2019-20	364	374	372	372	360	375	347	355	357	372	388	414	350	18	17	21	2,235	1,076	1,545	4,856
2020-21	360	362	378	357	373	357	379	344	364	338	379	373	408	17	14	21	2,204	1,101	1,519	4,824
2021-22	350	376	371	373	365	376	364	392	345	380	347	356	382	22	11	21	2,233	1,112	1,486	4,831
2022-23	350	345	383	383	378	375	395	368	373	370	375	345	356	28	15	15	2,242	1,151	1,461	4,854
2023-24	330	352	342	382	383	385	374	403	359	391	351	373	351	29	13	18	2,203	1,149	1,484	4,836
2024-25	332	324	359	351	376	383	397	373	404	363	384	342	360	36	11	22	2,161	1,185	1,471	4,817
2025-26	288	348	328	360	357	386	386	403	377	414	352	380	340	36	16	20	2,103	1,182	1,506	4,791
2026-27	316	290	353	331	364	363	394	391	401	388	409	346	379	36	20	22	2,053	1,206	1,544	4,803
<b>Projections</b>	<b>K</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>Elem</b>	<b>FMS</b>	<b>GHS</b>	<b>K-5</b>	<b>6-8</b>	<b>9-12</b>	<b>Total</b>
2027-28	304	320	293	356	333	369	371	399	389	412	383	402	345	36	20	22	2,011	1,179	1,564	4,754
2028-29	299	308	323	296	358	338	377	376	397	400	407	377	401	36	20	22	1,958	1,170	1,607	4,735
2029-30	320	303	311	326	298	363	345	382	374	408	395	400	376	36	20	22	1,957	1,121	1,601	4,679
2030-31	309	324	306	314	328	302	371	349	380	384	403	389	399	36	20	22	1,919	1,120	1,597	4,636
2031-32	309	313	327	309	316	333	308	376	347	391	379	397	388	36	20	22	1,943	1,051	1,577	4,571
2032-33	305	313	316	330	311	321	340	312	374	357	386	373	396	36	20	22	1,932	1,046	1,534	4,512
2033-34	309	309	316	319	332	316	328	344	310	384	352	380	372	36	20	22	1,937	1,002	1,510	4,449
2034-35	316	313	312	319	321	337	323	332	342	319	379	346	379	36	20	22	1,954	1,017	1,445	4,416

**GUILDERLAND CENTRAL SCHOOL DISTRICT**  
**Elementary Enrollment and Class Size**  
**2026-2027**

Enrollment as of 12-11-2025

	Kindergarten		1st Grade		2nd Grade		3rd Grade		4th Grade		5th Grade		Change
	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	
<b>Altamont</b>	49	47	54	48	50	56	41	50	49	41	49	49	0.0
Sections	3	3	3	3	3	3	2	2	2	2	2	2	
Average Size	16.33	15.67	18.00	16.00	16.67	18.67	20.50	25.00	24.50	20.50	24.50	24.50	
<b>Guiderland</b>	72	71	75	68	72	74	71	73	66	71	88	67	-2.0
Sections	4	4	4	3	4	4	3	3	3	3	4	3	
Average Size	18.00	17.75	18.75	22.67	18.00	18.50	23.67	24.33	22.00	23.67	22.00	22.33	
<b>Westmere</b>	67	77	93	70	75	95	98	75	87	101	91	89	0.0
Sections	4	4	5	4	4	5	4	3	4	5	4	4	
Average Size	16.75	19.25	18.60	17.50	18.75	19.00	24.50	25.00	21.75	20.20	22.75	22.25	
<b>Lynnwood</b>	49	60	66	51	66	67	67	66	75	67	79	77	0.0
Sections	3	3	3	3	3	3	3	3	3	3	3	3	
Average Size	16.33	20.00	22.00	17.00	22.00	22.33	22.33	22.00	25.00	22.33	26.33	25.67	
<b>Pine Bush</b>	49	61	62	51	69	63	85	71	78	86	79	79	-2.0
Sections	3	3	3	3	3	3	4	3	4	4	4	3	
Average Size	16.33	20.33	20.67	17.00	23.00	21.00	21.25	23.67	19.50	21.50	19.75	26.33	
Average Grade Level Class Size	16.8	18.6	19.4	18.0	19.5	19.7	22.6	23.9	22.2	21.5	22.7	24.1	
<b>Total Sections (FTE)</b>	17	17	18	16	17	18	16	14	16	17	17	15	
<b>Total Change</b>	0.0		-2.0		1.0		-2.0		1.0		-2.0		<b>-4.0</b>

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
2026-27 Budget  
Middle and High School Enrollment and Class size**

**Farnsworth Middle School**

	2025-26 Actual Enrollment	2026-27 Projected Enrollment	2025-26 Class Size	2026-27 Projected Class Size
Grade 6	386	394	24.13	24.63
Grade 7	403	391	25.19	24.44
Grade 8	377	401	23.56	25.06
Self Contained	16	20		
Totals ->	1,182	1,206		
Change->		24		

**Guilderland High School**

	2025-26 Actual Enrollment	2026-27 Projected Enrollment
Grade 9	414	388
Grade 10	352	409
Grade 11	380	346
Grade 12	340	379
Self Contained	22	22
Totals ->	1,508	1,544
Change ->		36

Note: Class size varies from course to course.

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
PER PUPIL ALLOCATION  
2026-27 BUDGET**

	Elem	FMS	GHS	Altamont	Guilderland	Westmere	Lynnwood	Pine Bush	FMS	GHS	Total
2020 501 Principal Supplies	\$3.15	\$4.75	\$4.00	\$910	\$1,400	\$1,650	\$1,230	\$1,360	\$5,770	\$6,350	\$18,670
2110 200 Instructional Equipment	\$10.35			\$2,980	\$4,600	\$5,410	\$4,040	\$4,480			\$21,510
2110 480 Textbooks	\$52.00	\$52.00	\$52.00	\$17,230	\$25,490	\$30,170	\$23,430	\$24,800	\$62,450	\$80,440	\$264,010
2110 501 Instructional Supplies	\$31.05	\$41.45	\$40.10	\$8,940	\$13,790	\$16,240	\$12,110	\$13,440	\$50,320	\$63,680	\$178,520
2110 501 Art Supplies	\$5.85			\$1,680	\$2,600	\$3,060	\$2,280	\$2,530			\$12,150
2110 501 Math Supplies	\$5.75			\$1,660	\$2,550	\$3,010	\$2,240	\$2,490			\$11,950
2110 501 Phys Ed Supplies	\$2.00			\$580	\$890	\$1,050	\$780	\$870			\$4,170
2110 501 Music Supplies	\$0.70 plus \$400 per school			\$600	\$710	\$770	\$670	\$700			\$3,450
2110 507 Paper	\$9.60			\$2,760	\$4,260	\$5,020	\$3,740	\$4,160			\$19,940
2610 461 Library Loan Materials	\$6.25	\$6.25	\$6.25	\$1,800	\$2,780	\$3,270	\$2,440	\$2,710	\$7,590	\$9,930	\$30,520
2610 521 Library Books	\$11.80	\$17.05	\$18.75	\$4,275	\$6,115	\$7,045	\$5,475	\$5,985	\$23,200	\$33,580	\$85,675
2610 526 Library Supplies	\$4.00	\$4.60	\$4.60	\$1,150	\$1,780	\$2,090	\$1,560	\$1,730	\$5,580	\$7,300	\$21,190
2810 501 Guidance		\$0.95	\$1.55						\$1,150	\$2,460	\$3,610
2815 501 Health Office Supplies	\$2.05	\$1.70	\$1.95	\$590	\$910	\$1,070	\$800	\$890	\$2,060	\$3,100	\$9,420
<b>TOTAL (a)</b>				\$45,155	\$67,875	\$79,855	\$60,795	\$66,145	\$158,120	\$206,840	\$684,785

(a) Totals do not include technology resources supply allocation from above. That allocation is a lump sum, not per pupil.  
 (b) BOCES students not counted for Textbooks, and Computer Software

*State Aid Reimbursement*

- Textbooks
- Comp. Software
- Library Loan Materials
- Computer Hardware

**Guilderland Central School District**  
**Teacher Profile**

Average Teacher Salary = \$92,306  
Median Teacher Salary = \$79,763

**Starting Teacher - Bachelors Degree / No Experience**

Step 1 Salary Schedule	\$59,024
Teachers' Retirement System	\$5,310
Social Security / Medicare	\$4,520
Health Insurance - Single	\$13,070
	\$81,924

**Teacher with 5 Years Experience**

Step 5 Salary Schedule	\$61,998
Masters Differential	\$1,250
Tenure Differential	\$2,000
Teachers' Retirement System	\$5,870
Social Security / Medicare	\$4,990
Health Insurance - 2 Person	\$25,880
	\$101,988

**Teacher with 23 Years Experience**

Step 23 Salary Schedule	\$104,269
Masters Differential	\$1,250
Tenure Differential	\$2,000
Longevity Step	\$2,975
Teachers' Retirement System	\$9,940
Social Security / Medicare	\$8,450
Health Insurance - Family	\$35,170
	\$164,054

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
Elementary Instructional Staffing  
2026-27 Budget**

	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	+/- FTE
<b>POSITION</b>	<b>Altamont</b>		<b>Guilderland</b>		<b>Westmere</b>		<b>Lynnwood</b>		<b>Pine Bush</b>		<b>Total</b>	<b>Total</b>	<b>Change</b>
Grades K-5	15.00	15.00	22.00	20.00	25.00	25.00	18.00	18.00	21.00	19.00	101.00	97.00	-4.00
Art	0.60	0.50	0.80	0.80	0.90	0.90	0.70	0.60	0.90	0.80	3.90	3.60	-0.30
Music	1.40	1.40	2.20	2.20	2.30	2.30	1.70	1.80	2.30	2.20	9.90	9.90	0.00
Physical Ed.	1.10	1.10	1.70	1.60	2.00	2.00	1.30	1.40	1.80	1.70	7.90	7.80	-0.10
Reading	3.90	3.90	5.30	4.80	4.80	4.80	3.80	3.80	2.80	2.80	20.60	20.10	-0.50
Math	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	5.00	5.00	0.00
English as a New Language	0.80	0.80	4.40	4.40	3.80	3.80	2.20	2.20	1.60	1.60	12.80	12.80	0.00
<b>TOTAL 2110.120</b>	<b>23.80</b>	<b>23.70</b>	<b>37.40</b>	<b>34.80</b>	<b>39.80</b>	<b>39.80</b>	<b>28.70</b>	<b>28.80</b>	<b>31.40</b>	<b>29.10</b>	<b>161.10</b>	<b>156.20</b>	<b>-4.90</b>
Special Education	3.00	3.00	7.00	8.00	5.00	4.00	4.00	4.00	6.00	6.00	25.00	25.00	0.00
Speech	1.00	1.00	2.00	2.00	1.00	1.00	1.00	1.00	2.00	2.00	7.00	7.00	0.00
<b>TOTAL 2250.150</b>	<b>4.00</b>	<b>4.00</b>	<b>9.00</b>	<b>10.00</b>	<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>8.00</b>	<b>8.00</b>	<b>32.00</b>	<b>32.00</b>	<b>0.00</b>
Librarian	0.80	0.80	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	4.80	4.80	0.00
<b>TOTAL 2610.150</b>	<b>0.80</b>	<b>0.80</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>4.80</b>	<b>4.80</b>	<b>0.00</b>
Counselor	0.60	0.60	1.00	1.00	1.00	1.00	0.40	0.40	1.00	1.00	4.00	4.00	0.00
Social Worker	0.40	0.40	1.00	1.00	0.50	0.50	0.60	0.60	0.50	0.50	3.00	3.00	0.00
<b>TOTAL 2825.150</b>	<b>1.00</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.50</b>	<b>1.50</b>	<b>7.00</b>	<b>7.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>29.60</b>	<b>29.50</b>	<b>49.40</b>	<b>47.80</b>	<b>48.30</b>	<b>47.30</b>	<b>35.70</b>	<b>35.80</b>	<b>41.90</b>	<b>39.60</b>	<b>204.90</b>	<b>200.00</b>	<b>-4.90</b>

Footnote: (a) Totals do not include unassigned teaching positions of 3.0 FTE in 2026-27  
 (b) Reading needs will be assessed and projected building staffing may change.

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
Secondary Instructional Staffing - Teaching  
2026-27 Budget**

APPENDIX G

POSITION	MIDDLE SCHOOL		CHANGE +/- FTE
	25-26	26-27	
Art	2.70	2.70	0.00
Music	7.50	7.50	0.00
Physical Education	5.10	5.10	0.00
Health	2.50	2.50	0.00
Family & Consumer Sciences	2.50	2.50	0.00
Technology Education	5.00	5.00	0.00
World Language & Cultures	10.20	9.60	-0.60
English as a New Language	3.20	4.00	0.80
English/Language Arts	8.00	8.00	0.00
Mathematics	11.00	11.10	0.10
Social Studies	8.00	8.00	0.00
Science	8.00	8.00	0.00
Reading	5.70	5.70	0.00
Enrichment	1.00	0.50	-0.50
Grade 6	16.00	16.00	0.00
<b>TOTAL 2110.130</b>	<b>96.40</b>	<b>96.20</b>	<b>-0.20</b>

POSITION	HIGH SCHOOL		CHANGE +/- FTE
	25-26	26-27	
Art	4.80	4.80	0.00
Music	4.20	4.20	0.00
Physical Education	6.20	6.20	0.00
Health	1.90	1.90	0.00
Business	3.50	3.50	0.00
Technology Education	3.00	3.00	0.00
World Language & Cultures	9.20	9.40	0.20
English as a New Language	3.00	3.00	0.00
English/Language Arts	15.00	15.00	0.00
Mathematics	15.00	15.00	0.00
Social Studies	15.40	15.00	-0.40
Science	22.00	21.00	-1.00
Reading	2.00	2.00	0.00
<b>TOTAL 2110.150</b>	<b>105.20</b>	<b>104.00</b>	<b>-1.20</b>

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
Secondary Instructional Staffing- Support  
2026-27 Budget**

POSITION	MIDDLE SCHOOL		CHANGE +/- FTE
	25-26	26-27	
Special Education	16.00	17.00	1.00
Speech	2.00	3.00	1.00
<b>Total 2250.150</b>			<b>2.00</b>
Librarian	2.00	2.00	0.00
<b>Total 2610.150</b>			<b>0.00</b>
Counselors	3.00	3.00	0.00
<b>Total 2810.150</b>			<b>0.00</b>
Social Workers	3.00	3.00	0.00
<b>Total 2825.150</b>			<b>0.00</b>

POSITION	HIGH SCHOOL		CHANGE +/- FTE
	25-26	26-27	
Special Education	21.00	20.00	-1.00
Speech	1.00	1.00	0.00
<b>Total 2250.150</b>			<b>-1.00</b>
Librarian	2.00	2.00	0.00
<b>Total 2610.150</b>			<b>0.00</b>
Counselors	6.00	6.00	0.00
<b>Total 2810.150</b>			<b>0.00</b>
Social Workers	3.00	3.00	0.00
<b>Total 2825.150</b>			<b>0.00</b>

POSITION	ST. MADELEINE SOPHIE		CHANGE +/- FTE
	25-26	26-27	
Special Education	0.30	0.00	-0.30
<b>Total 2250.150</b>			<b>-0.30</b>

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
District and Building Administration Staffing  
2025-26 Budget**

POSITION	BUDGET CODE	2023-24		2024-25		CHANGE +/- FTE
		FTE	TOTAL	FTE	TOTAL	
<b>District Administration:</b>						
Superintendent of Schools	1240.150	1.00	1.00	1.00	1.00	0.00
Assistant Superintendent for Business	1310.150	1.00	1.00	1.00	1.00	0.00
Assistant Superintendent for Human Resources	1430.150	1.00	1.00	1.00	1.00	0.00
Assistant Superintendent for Instruction	2010.150	1.00	1.00	1.00	1.00	0.00
Director of Pupil Personnel Services	2250.150	1.00		1.00		
Secondary Special Education Administrator	2250.150	1.00		1.00		
Elementary Special Education Administrator	2250.150	1.00		1.00		
CSE Chair	2250.150	1.60		1.60		
CPSE Chair	2250.150	0.40		0.40		
Director of Special Programs	2250.150	0.00		0.50		
			5.00		5.50	0.50
<b>Building Administration:</b>						
Building Principals	2020.150	7.00		7.00		
House Principals	2020.150	2.00		2.00		
Assistant Principals	2020.150	3.00		3.00		
			12.00		12.00	0.00
<b>District Instruction:</b>						
Instructional Technology Coordinator	2630.150	1.00		1.00		
Literacy Coach- Teacher	2110.120	5.00		5.00		
Language Arts Coordinator - Teacher	2110.120	0.90		0.90		
K-8 SBST Leader-Teacher	2025.150	0.50		0.50		
			7.40		7.40	0.00
<b>District Psychologists:</b>						
Psychologists - Regular Education	2820.150	2.50		2.50		
Psychologists - Special Education	2250.150	7.50		7.50		
			10.00		10.00	0.00
<b>Therapist:</b>						
Physical Therapist	2250.150	1.00		1.00		
Occupational Therapist	2250.150	3.00		3.00		
Physical Therapy Assistant	2250.150	1.00		1.00		
Occupational Therapy Assistant	2250.150	1.00		1.00		
			6.00		6.00	0.00

APPENDIX I

APPENDIX J

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
District and Building Instructional Supervision Staffing  
2026-27 Budget**

POSITION	24-25	25-26	+/- FTE
<b>Districtwide Coordination - 2025.160</b>			
Diversity, Equity & Inclusivity Coordinator	1.00	0.00	-1.00
Diversity, Equity & Inclusivity Teacher on Special Assmt.	1.00	1.00	0.00
<b>Total District Coordination</b>	<b>2.00</b>	<b>1.00</b>	<b>-1.00</b>
<b>Instructional Supervision - 2025.150</b>			
<b>District:</b>			
Supervisor, Fine Arts	1.00	1.00	0.00
Supervisor, World Languages & ENL	1.00	1.00	0.00
Director of Health & Physical Education	0.60	0.60	0.00
<b>Total District</b>	<b>2.60</b>	<b>2.60</b>	<b>0.00</b>
<b>Middle School:</b>			
Supervisor, Math/Science/Technology	1.00	1.00	0.00
Supervisor, Language Arts/Social Studies/Reading	1.00	1.00	0.00
<b>Total Middle School</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>High School:</b>			
Supervisor, Math/Science/Technology	1.00	1.00	0.00
Supervisor, Language Arts/Social Studies/Reading	1.00	1.00	0.00
<b>Total High School</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Interscholastic Athletics - 2855.150</b>			
Director of Athletics	0.40	0.40	0.00
<b>Total Athletics</b>	<b>0.40</b>	<b>0.40</b>	<b>0.00</b>

APPENDIX J (2)

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
District and Building Non Instructional Staffing  
2026-27 Budget**

POSITION	25-26	26-27	+/- FTE
<b>Custodial Department - 1620.160</b>			
Assistant Director	0.50	0.50	0.00
Custodial Supervisors	1.00	1.00	0.00
Elementary Custodial Staff	19.00	19.00	0.00
Middle School Custodial Staff	9.00	9.00	0.00
High School Custodial Staff	14.00	14.00	0.00
<b>Total Custodial Department</b>	<b>43.50</b>	<b>43.50</b>	<b>0.00</b>
<b>Maintenance Department - 1621.160</b>			
Director	1.00	1.00	0.00
Assistant Director	0.50	0.50	0.00
Maintenance Mechanics / Utility	8.00	8.00	0.00
Groundsperson / Utility	2.00	1.00	-1.00
District Courier - 12 month	1.00	1.00	0.00
Secretary - 12 month	1.00	1.00	0.00
Summer Maintenance Worker - Varies			
<b>Total Maintenance Department</b>	<b>13.50</b>	<b>12.50</b>	<b>-1.00</b>
<b>Business Office - 1310.160</b>			
Business Manager	1.00	1.00	0.00
Account Clerk I	1.00	1.00	0.00
<b>Total Business Office</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>Data Processing - 1680.160</b>			
Technology Director	1.00	1.00	0.00
Chief Information Officer	1.00	1.00	0.00
<b>Total Data Processing</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>
<b>District Wide Clerical Staff</b>			
Management Confidential	8.00	8.00	0.00
Registrar	1.00	1.00	0.00
Secretary I	3.00	3.00	0.00
Sr.Keyboard Specialist- 12 month	9.00	9.00	0.00
Keyboard Specialist - 10/11 month	6.00	5.00	-1.00
Account Clerk / Clerk I	3.00	3.00	0.00
Sr. Account Clerk	1.60	1.60	0.00
Office Assistant I	9.50	9.50	0.00
Office Assistant II	13.00	13.00	0.00
<b>Total Clerical Staff</b>	<b>54.10</b>	<b>53.10</b>	<b>-1.00</b>
<b>Computer Assisted Instruction - 2630.160</b>			
Network Systems Coordinator	1.00	1.00	0.00
Network and Systems Technician	1.00	1.00	0.00
Technicians	5.00	5.00	0.00
Sr. Keyboard Specialist	1.00	1.00	0.00
<b>Total Computer Assisted Instruction</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>
<b>Transportation - 5510</b>			
Supervisor	1.00	1.00	0.00
Assistant Supervisor	1.00	1.00	0.00
Dispatchers/19 A Trainer	3.00	3.00	0.00
Part-Time Router	1.00	1.00	0.00
Sr. Typist	1.00	1.00	0.00
Bus Drivers	77.00	77.00	0.00
Bus Attendants	21.00	21.00	0.00
<b>Total Transportation</b>	<b>105.00</b>	<b>105.00</b>	<b>0.00</b>
<b>Bus Garage Mechanics</b>			
Fleet Supervisor	1.00	1.00	0.00
Mechanics and Mechanic Helper	5.00	5.00	0.00
<b>Total Garage Mechanics</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
2026-27 BUDGET  
STAFFING CHANGES**

	<b>Est. Cost w/ Fringes</b>
<b>1. Elementary</b>	
-6.00 FTE Classroom Sections	-\$561,300
-0.20 Elementary Art	-\$15,150
-0.50 Elementary Reading	-\$46,775
0.20 Elementary ENL	\$18,710
4.75 Aide/Monitor Hours	\$18,675
Eliminate Three Tech Liaisons	-\$11,700
<b>-6.50</b>	<b>Total Elementary</b> -\$597,540
<b>2. Farnsworth Middle School</b>	
2.50 Create new CSP Classroom	\$233,875
-0.80 Eliminate Co-Taught Spanish	-\$60,600
-0.50 Reduce Enrichment Offerings	-\$46,775
-0.20 Eliminate Studio in Art	-\$15,150
0.20 WLC Teacher	\$15,150
0.10 Double Accelerated Math	\$7,575
-1.00 Eliminate TV Studio Position	-\$72,720
Eliminate Summer Receptionist	-\$5,187
<b>-2.20</b>	<b>Total Middle School</b> -\$177,707
<b>3. Guilderland High School</b>	
-1.00 Reduce Science Teacher	-\$93,550
-1.00 Special Education Teacher	-\$93,550
-0.80 Reduce Social Studies	-\$74,840
-0.40 Reduce Art	-\$30,300
-0.20 Reduce PE	-\$15,150
-0.20 Reduce Music	-\$15,150
0.20 WLC Teacher	\$15,150
Reduce Math TA (seven hours)	-\$51,750
Eliminate One Library Clerical Position	-\$55,320
Reduce Aid/Monitor Hours (-10 hours)	-\$77,080
<b>-3.40</b>	<b>Total Other</b> -\$491,540
<b>4. Districtwide</b>	
0.20 Additional 0.2 Unassigned Teacher FTE	\$15,150
-3.00 Reduce Special Education TAs (18 hours - 3 6-hour positions)	-\$140,730
-0.30 Reduce St. Madeline Sophie Special Education Teacher	-\$22,725
-1.00 Eliminate Director of DEI	-\$182,410
-1.00 Eliminate a Utility Worker position	-\$85,220
Eliminate Recycling Coordinator position	-\$5,856
<b>-5.30</b>	<b>Total Other</b> -\$431,085
<b>-17.40</b>	<b>Total</b> -\$1,697,872

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

BUDGET ACCOUNT CODE				2023-24	2024-25	2025-26	Proposed	\$ INCR./	% INCR./	% OF
Sorted by Function				ACTUAL	ACTUAL	BUDGET	BUDGET	DECR.	DECR.	BUDGET
DESCRIPTION										INCR/DECR
1	1010	TOTAL	BOARD OF EDUCATION	2,048	3,929	6,850	2,200	(4,650)	-67.88%	-0.07%
2	1040	TOTAL	DISTRICT CLERK	8,550	8,622	8,550	6,775	(1,775)	-20.76%	-0.03%
3	1060	TOTAL	DISTRICT MEETING	42,538	66,075	55,445	57,076	1,631	2.94%	0.03%
4	1299	TOTAL	CHIEF SCHOOL ADMINISTRATOR	302,173	314,294	306,675	314,411	7,736	2.52%	0.12%
5	1310	TOTAL	BUSINESS ADMINISTRATION	728,369	775,041	782,803	813,970	31,167	3.98%	0.49%
6	1320	TOTAL	AUDITING	71,232	60,808	68,260	67,339	(921)	-1.35%	-0.01%
7	1325	TOTAL	TREASURER	0	0	0	0	0	0.00%	0.00%
8	1330	TOTAL	TAX COLLECTION	26,650	27,162	30,715	30,927	212	0.69%	0.00%
9	1380	TOTAL	FINANCE - FISCAL AGENT	62,831	22,601	41,500	41,500	0	0.00%	0.00%
10	1420	TOTAL	LEGAL EXPENSES	122,636	101,088	125,000	130,000	5,000	4.00%	0.08%
11	1430	TOTAL	PERSONNEL	516,591	559,374	623,273	654,147	30,874	4.95%	0.49%
12	1460	TOTAL	RECORDS MANAGEMENT	16,915	16,538	20,585	22,182	1,597	7.76%	0.03%
13	1480	TOTAL	PUBLIC INFORMATION	383,078	402,756	373,150	385,946	12,796	3.43%	0.20%
14	1620	TOTAL	OPERATION OF PLANT	3,530,570	3,688,220	4,178,780	4,657,958	479,178	11.47%	7.54%
15	1621	TOTAL	MAINTENANCE OF PLANT	1,805,568	1,763,710	2,005,937	2,173,773	167,836	8.37%	2.64%
16	1670	TOTAL	CENTRAL PRINTING & MAIL	50,277	52,337	80,380	26,500	(53,880)	-67.03%	-0.85%
17	1680	TOTAL	DATA PROCESSING	765,717	839,357	1,445,525	1,483,979	38,454	2.66%	0.61%
18	1910	TOTAL	UNALLOCATED INSURANCE	352,670	341,754	413,470	498,820	85,350	20.64%	1.34%
19	1920	TOTAL	SCHOOL ASSOCIATION DUES	20,420	21,039	20,900	20,900	0	0.00%	0.00%
20	1940	TOTAL	LAND PURCHASE	0	0	0	0	0	0.00%	0.00%
21	1964	TOTAL	REFUND REAL PROPERTY TAX	4,571,873	31,057	10,000	10,000	0	0.00%	0.00%
22	1981	TOTAL	CAPITAL REGION BOCES CHARGES	643,025	663,097	736,561	749,205	12,644	1.72%	0.20%
23	2010	TOTAL	CURRICULUM DEVELOPMENT	330,440	368,859	430,876	473,801	42,925	9.96%	0.68%
24	2020	TOTAL	SUPERVISION OF REGULAR SCHOOLS	2,426,513	2,444,019	2,542,702	2,624,628	81,926	3.22%	1.29%
25	2025	TOTAL	SUPERVISION OF INSTRUCTION	1,433,477	1,520,957	1,562,098	1,513,212	(48,886)	-3.13%	-0.77%
26	2040	TOTAL	SUPV. SUMMER SCHOOL & CONTINUING EDUC.	49,177	51,416	41,190	41,901	711	1.73%	0.01%
27	2070	TOTAL	INSERVICE TRAINING	1,371	20,544	25,000	25,000	0	0.00%	0.00%
28	2110	TOTAL	TEACHING REGULAR SCHOOL	35,698,222	37,394,202	38,184,360	38,821,075	636,715	1.67%	10.02%
29	2250	TOTAL	TEACHING STUDENTS WITH DISABILITIES	13,718,521	13,832,518	14,901,147	15,686,173	785,026	5.27%	12.36%
30	2280	TOTAL	OCCUPATIONAL EDUCATION	882,263	1,008,188	1,230,250	1,260,675	30,425	2.47%	0.48%
31	2330	TOTAL	TCHG - SUMMER SCHL & CONT. EDUCATION	50,101	105,855	113,765	114,525	760	0.67%	0.01%
32	2610	TOTAL	LIBRARY/MEDIA & AUDIOVISUAL	1,134,219	1,118,530	1,174,476	1,159,663	(14,813)	-1.26%	-0.23%
33	2630	TOTAL	COMPUTER ASSISTED INSTRUCTION	1,413,775	1,689,327	1,869,502	1,913,333	43,831	2.34%	0.69%
34	2810	TOTAL	GUIDANCE	1,193,955	1,333,073	1,370,359	1,476,270	105,911	7.73%	1.67%
35	2815	TOTAL	HEALTH SERVICES	940,518	859,687	857,624	898,005	40,381	4.71%	0.64%
36	2820	TOTAL	PSYCHOLOGIST SERVICES	188,605	230,578	239,823	235,030	(4,793)	-2.00%	-0.08%
37	2825	TOTAL	SCHOOL SOCIAL WORKERS	621,609	802,737	763,535	746,065	(17,470)	-2.29%	-0.28%
38	2850	TOTAL	CO-CURRICULAR ACTIVITIES	236,880	153,431	265,098	271,240	6,142	2.32%	0.10%
39	2855	TOTAL	INTERSCHOLASTIC ATHLETICS	875,820	930,871	1,028,879	1,029,408	529	0.05%	0.01%
40	5510	TOTAL	TRANSPORTATION	4,371,848	5,218,668	5,085,694	5,546,351	460,657	9.06%	7.25%
41	5530	TOTAL	BUS GARAGE	113,558	88,039	150,600	157,600	7,000	4.65%	0.11%
42	5540	TOTAL	CONTRACT TRANSPORTATION	2,583,833	742,595	600,000	1,000,000	400,000	66.67%	6.30%
44	9098	TOTAL	EMPLOYEE BENEFITS	30,085,482	32,343,896	35,027,849	37,226,855	2,199,006	6.28%	34.62%
45	9711	TOTAL	PRIN. & INTER. PAYMENTS CONSTRUCTION BONDS	4,989,579	6,264,450	6,075,291	6,087,638	12,347	0.20%	0.19%
46	9731	TOTAL	PRIN. & INTER. PAYMENTS CONSTRUCTION BANS	2,418,200	2,065,292	747,316	1,235,563	488,247	0.00%	7.69%
46	9732	TOTAL	PRIN. & INTER. PAYMENTS BUS BANS	1,128,096	1,171,036	1,350,599	1,414,406	63,807	4.72%	1.00%
47	9760	TOTAL	INTEREST ON TAX ANTICIPATION NOTES	0	0	0	0	0	0.00%	0.00%
48	9788	TOTAL	DEBT PAYMENTS LEASED PROPERTY	409,839	347,937	0	0	0	100.00%	0.00%
48	9950	TOTAL	TRANSFER TO CAPITAL / SPECIAL AID FUND	423,230	636,138	575,000	794,000	219,000	38.09%	3.45%
TOTAL EXPENDITURES:				121,742,485	122,502,077	127,547,392	133,900,025	6,352,633	4.98%	100.00%

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

BUDGET ACCOUNT CODE			2023-24	2024-25	2025-26	Proposed	\$ INCR./	% INCR./	% OF
Rank	Sorted by Function	DESCRIPTION	ACTUAL	ACTUAL	BUDGET	2026-27	DECR.	DECR.	BUDGET INCR/DECR
1	44	9098 TOTAL EMPLOYEE BENEFITS	30,085,482	32,343,896	35,027,849	37,226,855	2,199,006	6.28%	34.62%
2	29	2250 TOTAL TEACHING STUDENTS WITH DISABILITIES	13,718,521	13,832,518	14,901,147	15,686,173	785,026	5.27%	12.36%
3	28	2110 TOTAL TEACHING REGULAR SCHOOL	35,698,222	37,394,202	38,184,360	38,821,075	636,715	1.67%	10.02%
4	46	9731 TOTAL PRIN. & INTER. PAYMENTS CONSTRUCTION BANS	2,418,200	2,065,292	747,316	1,235,563	488,247	65.33%	7.69%
5	14	1620 TOTAL OPERATION OF PLANT	3,530,570	3,688,220	4,178,780	4,657,958	479,178	11.47%	7.54%
6	40	5510 TOTAL TRANSPORTATION	4,371,848	5,218,668	5,085,694	5,546,351	460,657	9.06%	7.25%
7	42	5540 TOTAL CONTRACT TRANSPORTATION	2,583,833	742,595	600,000	1,000,000	400,000	66.67%	6.30%
8	48	9950 TOTAL TRANSFER TO CAPITAL / SPECIAL AID FUND	423,230	636,138	575,000	794,000	219,000	38.09%	3.45%
9	15	1621 TOTAL MAINTENANCE OF PLANT	1,805,568	1,763,710	2,005,937	2,173,773	167,836	8.37%	2.64%
10	34	2810 TOTAL GUIDANCE	1193955	1,333,073	1,370,359	1,476,270	105,911	7.73%	1.67%
11	18	1910 TOTAL UNALLOCATED INSURANCE	352,670	341,754	413,470	498,820	85,350	20.64%	1.34%
12	24	2020 TOTAL SUPERVISION OF REGULAR SCHOOLS	2,426,513	2,444,019	2,542,702	2,624,628	81,926	3.22%	1.29%
13	46	9732 TOTAL PRIN. & INTER. PAYMENTS BUS BANS	1,128,096	1,171,036	1,350,599	1,414,406	63,807	4.72%	1.00%
14	33	2630 TOTAL COMPUTER ASSISTED INSTRUCTION	1,413,775	1,689,327	1,869,502	1,913,333	43,831	2.34%	0.69%
15	23	2010 TOTAL CURRICULUM DEVELOPMENT	330,440	368,859	430,876	473,801	42,925	9.96%	0.68%
16	35	2815 TOTAL HEALTH SERVICES	940,518	859,687	857,624	898,005	40,381	4.71%	0.64%
17	17	1680 TOTAL DATA PROCESSING	765,717	839,357	1,445,525	1,483,979	38,454	2.66%	0.61%
18	5	1310 TOTAL BUSINESS ADMINISTRATION	728,369	775,041	782,803	813,970	31,167	3.98%	0.49%
19	11	1430 TOTAL PERSONNEL	516,591	559,374	623,273	654,147	30,874	4.95%	0.49%
20	30	2280 TOTAL OCCUPATIONAL EDUCATION	882,263	1,008,188	1,230,250	1,260,675	30,425	2.47%	0.48%
21	13	1480 TOTAL PUBLIC INFORMATION	383,078	402,756	373,150	385,946	12,796	3.43%	0.20%
22	22	1981 TOTAL CAPITAL REGION BOCES CHARGES	643,025	663,097	736,561	749,205	12,644	1.72%	0.20%
23	45	9711 TOTAL PRIN. & INTER. PAYMENTS CONSTRUCTION BONDS	4,989,579	6,264,450	6,075,291	6,087,638	12,347	0.20%	0.19%
24	4	1299 TOTAL CHIEF SCHOOL ADMINISTRATOR	302,173	314,294	306,675	314,411	7,736	2.52%	0.12%
25	41	5530 TOTAL BUS GARAGE	113,558	88,039	150,600	157,600	7,000	4.65%	0.11%
26	38	2850 TOTAL CO-CURRICULAR ACTIVITIES	236,880	153,431	265,098	271,240	6,142	2.32%	0.10%
27	10	1420 TOTAL LEGAL EXPENSES	122,636	101,088	125,000	130,000	5,000	4.00%	0.08%
28	3	1060 TOTAL DISTRICT MEETING	42,538	66,075	55,445	57,076	1,631	2.94%	0.03%
29	12	1460 TOTAL RECORDS MANAGEMENT	16,538	16,915	20,585	22,182	1,597	7.76%	0.03%
30	31	2330 TOTAL TCHG - SUMMER SCHL & CONT. EDUCATION	50,101	105,855	113,765	114,525	760	0.67%	0.01%
31	26	2040 TOTAL SUPV. SUMMER SCHOOL & CONTINUING EDUC.	49,177	51,416	41,190	41,901	711	1.73%	0.01%
32	39	2855 TOTAL INTERSCHOLASTIC ATHLETICS	875,820	930,871	1,028,879	1,029,408	529	0.05%	0.01%
33	8	1330 TOTAL TAX COLLECTION	26,650	27,162	30,715	30,927	212	0.69%	0.00%
34	7	1325 TOTAL TREASURER	0	0	0	0	0	0.00%	0.00%
34	9	1380 TOTAL FINANCE - FISCAL AGENT	62,831	22,601	41,500	41,500	0	0.00%	0.00%
34	19	1920 TOTAL SCHOOL ASSOCIATION DUES	20,420	21,039	20,900	20,900	0	0.00%	0.00%
34	20	1940 TOTAL LAND PURCHASE	0	0	0	0	0	0.00%	0.00%
34	21	1964 TOTAL REFUND REAL PROPERTY TAX	4,571,873	31,057	10,000	10,000	0	0.00%	0.00%
34	27	2070 TOTAL INSERVICE TRAINING	1,371	20,544	25,000	25,000	0	0.00%	0.00%
34	47	9760 TOTAL INTEREST ON TAX ANTICIPATION NOTES	0	0	0	0	0	0.00%	0.00%
34	48	9788 TOTAL DEBT PAYMENTS LEASED PROPERTY	409,839	347,937	0	0	0	100.00%	0.00%
42	6	1320 TOTAL AUDITING	71,232	60,808	68,260	67,339	(921)	-1.35%	-0.01%
43	2	1040 TOTAL DISTRICT CLERK	8,550	8,622	8,550	6,775	(1,775)	-20.76%	-0.03%
45	36	2820 TOTAL PSYCHOLOGIST SERVICES	188,605	230,578	239,823	235,030	(4,793)	-2.00%	-0.08%
46	32	2610 TOTAL LIBRARY/MEDIA & AUDIOVISUAL	1,134,219	1,118,530	1,174,476	1,159,663	(14,813)	-1.26%	-0.23%
47	37	2825 TOTAL SCHOOL SOCIAL WORKERS	621,609	802,737	763,535	746,065	(17,470)	-2.29%	-0.28%
48	25	2025 TOTAL SUPERVISION OF INSTRUCTION	1,433,477	1,520,957	1,562,098	1,513,212	(48,886)	-3.13%	-0.77%
49	16	1670 TOTAL CENTRAL PRINTING & MAIL	50,277	52,337	80,380	26,500	(53,880)	-67.03%	-0.85%
TOTAL EXPENDITURES:			121,742,485	122,502,077	127,547,392	133,900,025	6,352,633	4.98%	100.00%

APPENDIX M

GUILDERLAND CENTRAL SCHOOL DISTRICT  
EXPENDITURE BUDGET 2026-27

BUDGET ACCOUNT CODE Sorted by Object	2023-24 ACTUAL	2024-25 ACTUAL	2025-26 BUDGET	PROPOSED	\$ INCR/ DECR.	% INCR./ DECR.	% OF
				2026-27 BUDGET			BUDGET
1	45,001,787	47,266,730	48,855,386	49,939,163	1,083,777	2.22%	17.06%
2	11,456,780	12,853,583	13,163,522	13,756,081	592,559	4.50%	9.33%
3	3,132,089	3,454,685	3,819,223	3,969,603	150,380	3.94%	2.37%
4	182,688	146,262	175,680	163,160	(12,520)	-7.13%	-0.20%
5	257,169	368,368	366,745	325,000	(41,745)	-11.38%	-0.66%
6	4,634,704	53,658	51,500	51,500	0	0.00%	0.00%
7	5,822	4,576	11,300	11,550	250	2.21%	0.00%
8	58,935	64,052	74,609	73,759	(850)	-1.14%	-0.01%
9	11,460	14,139	11,170	25,500	14,330	128.29%	0.23%
10	52,824	69,824	53,115	52,310	(805)	-1.52%	-0.01%
11	110,363	103,289	119,925	120,645	720	0.60%	0.01%
12	489,764	499,303	605,580	719,230	113,650	18.77%	1.79%
13	848,010	868,130	1,093,710	1,217,610	123,900	11.33%	1.95%
14	45,672	30,346	42,900	42,000	(900)	-2.10%	-0.01%
15	2,578	1,243	0	0	0	#DIV/0!	0.00%
16	122,636	101,088	125,000	130,000	5,000	4.00%	0.08%
17	37,663	37,682	45,500	45,500	0	0.00%	0.00%
18	3,805,652	2,194,065	1,715,260	2,160,511	445,251	25.96%	7.01%
19	883,493	713,977	967,505	1,100,555	133,050	13.75%	2.09%
20	130,611	153,950	106,235	107,485	1,250	1.18%	0.02%
21	25,925	23,094	31,210	31,260	50	0.16%	0.00%
22	129,699	112,578	187,500	177,500	(10,000)	-5.33%	-0.16%
23	22,085	36,378	36,000	121,000	85,000	236.11%	1.34%
24	1,968,151	1,708,629	1,900,094	2,008,309	108,215	5.70%	1.70%
25	194,679	189,035	351,600	310,610	(40,990)	-11.66%	-0.65%
26	7,205,050	6,992,429	8,220,713	8,720,868	500,155	6.08%	7.87%
27	580,386	564,332	628,255	659,654	31,399	5.00%	0.49%
28	891,384	1,047,900	1,012,100	1,101,200	89,100	8.80%	1.40%
29	8,945,714	9,848,716	8,173,206	8,737,607	564,401	6.91%	8.88%
30	30,085,482	32,343,896	35,027,849	37,226,855	2,199,006	6.28%	34.62%
31	423,230	636,138	575,000	794,000	219,000	38.09%	3.45%
	121,742,485	122,502,077	127,547,392	133,900,025	6,352,633	4.98%	100.00%

APPENDIX N

GUILDERLAND CENTRAL SCHOOL DISTRICT  
EXPENDITURE BUDGET 2026-27

BUDGET ACCOUNT CODE Sorted by Object			2023-24	2024-25	2025-26	PROPOSED 2026-27	\$ INCR/ DECR.	% INCR./ DECR.	% OF BUDGET INCR/DECR
Rank			ACTUAL	ACTUAL	BUDGET	BUDGET			
1	30	TOTAL FOR OBJECT 800 - EMPLOYEE BENEFITS	30,085,482	32,343,896	35,027,849	37,226,855	2,199,006	6.28%	34.62%
2	1	TOTAL FOR PROFESSIONAL SALARIES	45,001,787	47,266,730	48,855,386	49,939,163	1,083,777	2.22%	17.06%
3	2	TOTAL SUPPORT STAFF SALARIES	11,456,780	12,853,583	13,163,522	13,756,081	592,559	4.50%	9.33%
4	29	TOTAL FOR OBJECTS 600, 700 - PRINCIPAL & INTEREST PAYMENTS	8,945,714	9,848,716	8,173,206	8,737,607	564,401	6.91%	8.88%
5	26	TOTAL FOR OBJECT 490 - BOCES SERVICES	7,205,050	6,992,429	8,220,713	8,720,868	500,155	6.08%	7.87%
6	18	TOTAL FOR OBJECTS 446, 447, 449 - PROF. SERVICES, CONSULTING	3,805,652	2,194,065	1,715,260	2,160,511	445,251	0	7.01%
7	31	TOTAL FOR OBJECT 900 - TRANSFER TO OTHER FUNDS	423,230	636,138	575,000	794,000	219,000	38.09%	3.45%
8	3	TOTAL FOR TEACHING ASSISTANT SALARIES	3,132,089	3,454,685	3,819,223	3,969,603	150,380	3.94%	2.37%
9	19	TOTAL FOR OBJECTS 451-459 - SERVICE CONTRACTS	883,493	713,977	967,505	1,100,555	133,050	0	2.09%
10	13	TOTAL FOR OBJECTS 421-428 - UTILITIES	848,010	868,130	1,093,710	1,217,610	123,900	0	1.95%
11	12	TOTAL FOR OBJECT 414 - INSURANCE	489,764	499,303	605,580	719,230	113,650	0	1.79%
12	24	TOTAL FOR OBJECT 470 - TUITION PAID TO OTHER SCHOOLS	1,968,151	1,708,629	1,900,094	2,008,309	108,215	5.70%	1.70%
13	28	TOTAL FOR OBJECTS 540-575 - OTHER SUPPLIES & MATERIALS	891,384	1,047,900	1,012,100	1,101,200	89,100	8.80%	1.40%
14	23	TOTAL FOR OBJECT 469 - OTHER SERVICES	22,085	36,378	36,000	121,000	85,000	236.11%	1.34%
15	27	TOTAL FOR OBJECTS 501-526 - INSTRUCTIONAL SUPPLIES & MATERIALS	580,386	564,332	628,255	659,654	31,399	5.00%	0.49%
16	9	TOTAL FOR OBJECTS 405, 408 - IN-DISTRICT TRAVEL	11,460	14,139	11,170	25,500	14,330	1	0.23%
17	16	TOTAL FOR OBJECT 441 - ATTORNEY/LEGAL COSTS	122,636	101,088	125,000	130,000	5,000	0	0.08%
18	20	TOTAL FOR OBJECT 460 - COMPUTER SOFTWARE	130,611	153,950	106,235	107,485	1,250	0	0.02%
19	11	TOTAL FOR OBJECT 409 - DUES/CHARTERS/CONSULT/GRAD REIMB.	110,363	103,289	119,925	120,645	720	0	0.01%
20	7	TOTAL FOR OBJECT 402 - ADVERTISING	5,822	4,576	11,300	11,550	250	0	0.00%
21	21	TOTAL FOR OBJECT 461 - LIBRARY AV LOAN PROGRAMS	25,925	23,094	31,210	31,260	50	0	0.00%
22	6	TOTAL FOR OBJECT 400 - FISCAL AGENT, TAX REFUNDS, LAND PURCHASE	4,634,704	53,658	51,500	51,500	0	0	0.00%
22	15	TOTAL FOR OBJECT 434 - AV RENTAL	2,578	1,243	0	0	0	#DIV/0!	0.00%
22	17	TOTAL FOR OBJECT 442 - AUDITING SERVICES	37,663	37,682	45,500	45,500	0	0	0.00%
25	10	TOTAL FOR OBJECT 406 - CONFERENCES & TRAVEL	52,824	69,824	53,115	52,310	(805)	(0)	-0.01%
26	8	TOTAL FOR OBJECT 403 - POSTAGE	58,935	64,052	74,609	73,759	(850)	(0)	-0.01%
27	14	TOTAL FOR OBJECTS 432, 433 - EQUIPMENT RENTAL	45,672	30,346	42,900	42,000	(900)	(0)	-0.01%
28	22	TOTAL FOR OBJECTS 462-465 - CUSTODIAL & MAINTENANCE SERVICES	129,699	112,578	187,500	177,500	(10,000)	(0)	-0.16%
29	4	TOTAL FOR OBJECT 200 - EQUIPMENT	182,688	146,262	175,680	163,160	(12,520)	-7.13%	-0.20%
30	25	TOTAL FOR OBJECT 480 - TEXTBOOKS	194,679	189,035	351,600	310,610	(40,990)	-11.66%	-0.65%
31	5	TOTAL FOR OBJECT 220 - TECHNOLOGY EQUIPMENT	257,169	368,368	366,745	325,000	(41,745)	(0)	-0.66%
		TOTAL GENERAL FUND EXPENDITURES:	121,742,485	122,502,077	127,547,392	133,900,025	6,352,633	4.98%	100.00%

APPENDIX O

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
ESTIMATED REVENUES 2026-27 SCHOOL YEAR**

DESCRIPTION	BUDGETED REVENUES 2025-26	BUDGETED REVENUES 2026-27	\$ DIFFERENCE
REAL PROPERTY TAXES	\$84,333,899	\$87,221,575	\$2,887,676
PAYMENT IN LIEU OF TAXES	\$105,318	\$106,956	\$1,638
PROPERTY TAXES - PENALTIES	\$5,300	\$5,300	\$0
RESERVE AMOUNT TO REDUCE THE LEVY	\$0	\$0	\$0
TUITION:			
DAY SCHOOL	\$0	\$0	\$0
CONTINUING EDUCATION	\$42,500	\$42,500	\$0
SUMMER SCHOOL	\$0	\$0	\$0
RENTAL:			
REAL PROPERTY & BLDG USE	\$58,230	\$58,230	\$0
BOCES	\$96,000	\$96,000	\$0
SERVICES OTHER DIST & GOVTS:	\$293,530	\$293,530	\$0
ATHLETIC ADMISSIONS	\$17,500	\$17,500	\$0
INSURANCE RECOVERIES	\$0	\$0	\$0
REFUND OF PRIOR YEAR EXP.	\$137,500	\$137,500	\$0
UNCLASSIFIED REVENUE	\$223,100	\$223,100	\$0
DIVIDEND & INTEREST EARNED	\$450,000	\$600,000	\$150,000
TOTAL LOCAL REVENUE	\$85,762,877	\$88,802,191	\$3,039,314
INTERFUND TRANSFER	\$367,960	\$82,877	(\$285,083)
STATE AID:			
FOUNDATION AND PER PUPIL FORMULA AIDS	\$27,513,980	\$28,388,844	\$874,864
EXPENDITURE DRIVEN AIDS	\$13,401,237	\$14,478,973	\$1,077,736
MEDICAID REIMBURSEMENT / FEDERAL AID	\$125,000	\$125,000	\$0
TOTAL STATE AID REVENUES	\$41,040,217	\$42,992,817	\$1,952,600
TOTAL REVENUES	\$127,171,054	\$131,877,885	\$4,706,831
APPROPRIATED RESERVE FUNDS:			
TOTAL APPROPRIATED RESERVE FUNDS	\$207,848	\$0	(\$207,848)
APPROPRIATED FUND BALANCE (TAXES)	\$168,490	\$2,022,140	\$1,853,650
GRAND TOTAL	\$127,547,392	\$133,900,025	\$6,352,633 4.98%

APPENDIX P

GUILDERLAND CENTRAL SCHOOL DISTRICT  
2026-2027 SCHOOL TAX RATES  
**ESTIMATED TAX RATES**

TAX LEVY: \$87,221,575

TOWN	EQL.RATE	TAXABLE VALUATION	FULL VALUATION	PERCENT FULL VAL.	TAXES TO BE RAISED	TAX RATE PER \$1000
GUILDERLAND	75.00% F	3,921,028,684	5,228,038,245	91.51%	\$79,814,664.79	\$20.3564
BETHLEHEM	64.00% F	\$269,706,452	421,416,331	7.38%	\$6,433,618.43	\$23.8542
NEW SCOTLAND	65.00% F	\$15,990,636	24,600,978	0.43%	\$375,574.68	\$23.4872
KNOX	37.00% F	\$14,486,166	39,151,800	0.69%	\$597,717.09	\$41.2612
		\$4,221,211,938	\$5,713,207,354	100.00%	\$87,221,574.99	

COMPARATIVE TAX RATES

TOWN	RATE ON TAXABLE VALUATION 2025-26	RATE ON TAXABLE VALUATION 2026-27	INCREASE/ DECREASE AMOUNT /\$1000	INCREASE/ DECREASE PERCENT
GUILDERLAND	\$19.6825	<b>\$20.3564</b>	\$0.67	<b>3.42%</b>
BETHLEHEM	\$23.0644	<b>\$23.8542</b>	\$0.79	<b>3.42%</b>
NEW SCOTLAND	\$22.7096	<b>\$23.4872</b>	\$0.78	<b>3.42%</b>
KNOX	\$39.8952	<b>\$41.2612</b>	\$1.37	<b>3.42%</b>
TAX RATE ON FULL VALUE 2026-27 SY ->			\$15.2667	/\$1,000
TAX RATE ON FULL VALUE 2025-26 SY ->			\$14.7612	/\$1,000
\$ CHANGE ->			\$0.51	
% CHANGE ->			3.42%	

**GUILDERLAND CENTRAL SCHOOL DISTRICT  
Historical Analysis of Budgets, Taxes and Assessments**

School Year	Budget Amount	Dollar Increase	Percent Increase	Tax Levy	Dollar Increase	Percent Increase	Town of Guilderland Tax Rate	Dollar Incr/(Decr)	Percent Incr/(Decr)
2016-17	\$96,590,045	\$2,900,445	3.10%	\$69,561,435	\$929,575	1.35%	\$22.27	\$0.04	0.16%
2017-18	\$98,484,110	1,600,580	1.66%	\$70,726,397	\$1,164,962	1.67%	\$22.63	\$0.36	1.61%
2018-19	\$100,925,515	\$2,441,405	2.48%	\$72,297,457	\$1,571,060	2.22%	\$23.03	\$0.40	1.78%
2019-20	\$102,107,375	1,181,860	1.17%	\$73,338,941	\$1,041,484	1.44%	\$16.76	(\$6.27)	-27.22% *
2020-21	\$103,032,695	925,320	0.91%	\$74,990,995	\$1,652,054	2.25%	\$17.11	\$0.35	2.07%
2021-22	\$104,979,570	1,946,875	1.89%	\$75,953,398	\$962,403	1.28%	\$17.36	\$0.22	1.28%
2022-23	\$109,887,845	4,908,275	4.68%	\$78,218,651	\$2,265,253	2.98%	\$18.20	\$0.84	4.85%
2023-24	\$119,772,194	9,884,349	8.99%	\$80,302,434	\$2,083,783	2.66%	\$18.62	\$0.42	2.29%
2024-25	\$125,192,817	5,420,623	4.53%	\$82,501,297	\$2,198,863	2.74%	\$19.28	\$0.67	3.57%
2025-26	\$127,547,392	2,354,575	1.88%	\$84,333,899	\$1,832,602	2.22%	\$19.68	\$0.40	2.05%
Averages*:		\$2,837,248.36	2.67%		\$1,260,858	1.69%	\$19.49	(\$0.26)	-0.75%
2026-27	\$133,900,025	6,352,633	4.98%	\$87,221,575	\$2,887,676	3.42%			

\*Town of Guilderland reassessment