


Scotia-Glenville School District
Scotia, New York

To: Susan Swartz, Superintendent
From: Drew Giaquinto, Business Manager 
Subject: Fourth Fiscal Projection 2023-2024 (pre-West audit)
Date: August 5, 2024

I have completed the fourth fiscal projection for the year ending June 30, 2024, with the supporting Revenue and Budget Status reports and the Summary Variance Analysis and Fund Balance Projection report. **This fiscal projection reflects twelve months of actual expenditures and revenue pending potential adjustments as we close out the financials for 23/24 in the next three weeks.**

The projection is **\$5,376,723 in operating surplus compared to \$3,963,000** for the third fiscal projection, an increase of \$1,414,000. An additional **\$815,000** of expense savings were achieved over the last quarter than originally projected. Revenue projections increased by **\$598,000** from the prior quarterly projection. Additional expenditure savings were derived from Special Ed, \$180k (out-of-district tuition), B&G, \$128k (utilities), Admin, \$40k (fiscal services, audit, P&C insurance) and Employee Benefits, \$164k (health insurance and pension). Additional revenue was generated from Federal aid, \$108k (Medicare subsidy and Medicaid), Interest income, \$44k and Miscellaneous revenue, \$165k (DASNY refinancing, moved to debt service reserve).

Expenses are favorable at \$3,094,393 (4.83%) and **Revenue** (Source of funds) is favorable at \$2,282,330 (3.56%).

Expenditure savings are primarily generated in Instructional Costs, Employee Benefits and Building and Grounds. Instructional Costs are favorable at \$1,843,000 with grant subsidies contributing \$700,000 to the favorable variance. Employee Benefits contribute \$728,000 to the favorable variance (Medical, \$340k). Utilities generated an additional \$151,000 in savings.

Favorable revenue of \$2,282,330 (3.56%) reflects better-than-expected interest income, \$1,054,000 (261k will close to reserves/restricted fund balance), PILOTS \$94,000, and Miscellaneous revenue, \$990,000 (BOCES refund, \$402,000). Governmental subsidies (Medicare D and Medicaid) contributed \$255,000 to the favorable activity.

Please note that \$523,000 of the favorable revenue is attributable to bond premiums received from recent financing of district debt obligations and has been moved to the debt service reserve (restricted fund balance) to offset future debt service payments.

CARES ACT 2 funds have continued to supplant General Fund budgeted expenses in tutoring and contractual areas (temporary help, SRO, Trainer, and summer school) to create savings within the budget. In addition, turnover savings in staffing related to timing and difficulty of replacing vacancies has contributed to the savings in budgeted expenditures. Approximately 25% of the staff turned over from the prior year.

The undesignated fund balance is projected to be \$2,792,941 or 4.21% when compared to the proposed budget of \$65,085,194 for 24/25. We are allowed by SED to have 4% or \$2,603,408. I am proposing an increase to the repair **reserve of \$250,000** to bring the undesignated fund balance to \$2,542,942 (3.91%) and more closely align it to 4%. This will increase the repair reserve to \$748,230. The funds will be used for required repairs to the Transportation parking lot for EV accommodation. The district had an unrestricted fund balance on June 30, 2023, of \$2,334,528 or 3.7%. The district will utilize \$4,308,558 to balance the 24/25 budget. The district utilized \$4,043,558 to balance the 23/24 budget.

I have attached reports as follows for Board of Education Review:

- Summary of Revenue and Expenses by category vs. budget
- Projected Expenditures and Encumbrances by department and category vs adopted and amended budget
- Revenue Status Report

I will have the above reports and narrative ready for the board meeting on 08/12/2024. Please let me know if you have any questions or require additional information.

Attachments

Scotia Glenville CSD: Variance Analysis and Change in Fund Balance
 July 1, 2023 - June 30, 2024
 4th Fiscal Projection
 July 23- June 24 (pre-West audit)

8/6/2024

Source of Funds	Amended		2023-24		
	2023-24 Budget	2023-24 Projected	Fav (unfavor)		
Property Taxes	\$ 32,489,165	\$ 32,470,213	\$ (18,952)	-0.06%	tax roll adj \$19k Schdy county
PILOTS	\$ 1,273,218	\$ 1,367,252	\$ 94,034	7.39%	adirondack beverge improvements
State Aid	\$ 24,240,963	\$ 24,277,312	\$ 36,349	0.15%	on budget
Charges for services	\$ 247,677	\$ 368,569	\$ 120,892	48.81%	Health and welfare billing
Use of money & property	\$ 260,000	\$ 1,068,201	\$ 808,201	310.85%	higher interest rates
Miscellaneous	\$ 152,000	\$ 1,142,487	\$ 990,487	651.64%	NYSMEC \$84k bond prem \$358k DASNY \$17k county PSE \$ 62k boces \$402k
Federal Aid	\$ 255,001	\$ 510,320	\$ 255,319	100.12%	FEMA \$82k gov't subsidy \$115k
Other: donations/gifts amend.	\$ 26,791	\$ 22,791	\$ (4,000)	-14.93%	
Reserve for Encumbr.	\$ 646,317	\$ 646,317	\$ -	0.00%	
Repair Reserve	\$ 425,835	\$ 425,835	\$ -		
Tax Cert. Reserce	\$ 11,490	\$ 11,489	\$ (1)		
Appropriated Fund Balance	\$ 4,043,558	\$ 4,043,558	\$ -	0.00%	
Source of Funds	\$ 64,072,015	\$ 66,354,345	\$ 2,282,330	3.56%	
	\$ 64,072,013	66,354,345			
	\$ 2	\$ -			

Use of Funds Classification	Amended			2023-24			
	2023-24 Budget	2023-24 Projected	encumbrances	(Fav)	unfav		
Admin/General Support	\$ 2,260,062	\$ 2,122,025	\$ 18,100	\$ (119,937)	-5.31%	Prof svcs \$30k , insur \$22k post. \$11k pub rel. staff \$12k	
Building and Grounds	\$ 4,612,514	\$ 3,823,897	\$ 534,688	\$ (253,929)	-5.51%	Utilities \$150k Staff \$68k	
General Support	\$ 6,872,575	\$ 5,945,922	\$ 552,788	\$ (373,865)	-5.44%		
	Amended			2023-24			
	2023-24 Budget	2023-24 Projected	encumbrances	(Fav)	unfav		
Instructional Admin. and Improv.	\$ 3,122,576	\$ 2,985,708	\$ 150	\$ (136,718)	-4.38%	Staff \$100k (grant subsidy \$40k)	
Instructional Regular School	\$ 15,331,014	\$ 14,461,230	\$ 65,394	\$ (804,390)	-5.25%	staff -\$643 (grants -\$158k) grant subsidies -\$391k, out of district plac. -\$204k	
Instructional Handicapped Program	\$ 9,466,162	\$ 8,561,285	\$ 149,136	\$ (755,741)	-7.98%	on budget	
Instructional Occupational Ed	\$ 1,173,097	\$ 1,172,217	\$ -	\$ (880)	-0.07%	covered in grants	
Instructional Special Schools	\$ 57,460	\$ 7,022		\$ (50,438)	-87.78%	on budget	
Instructional Library and Audio Vi.	\$ 639,926	\$ 626,529		\$ (13,397)	-2.09%	on budget	
Instructional Computer Assisted Instr.	\$ 691,178	\$ 630,394	\$ 52,262	\$ (8,522)	-1.23%	on budget	
Instructional Guidance	\$ 834,947	\$ 819,355		\$ (15,592)	-1.87%	on budget	
Instructional Health Services	\$ 486,794	\$ 483,589		\$ (3,205)	-0.66%	on budget	
Instructional Psychol. Services	\$ 497,548	\$ 486,010		\$ (11,538)	-2.32%	on budget	
Instructional Social Work	\$ 524,580	\$ 517,891		\$ (6,689)	-1.28%	on budget	
Instructional Interscholastic Sports	\$ 424,838	\$ 359,843	\$ 29,673	\$ (35,322)	-8.31%	grant subsidie -\$30k	
Instructional	\$ 33,250,120	\$ 31,111,073	\$ 296,615	\$ (1,842,432)	-5.54%		
	Amended			2023-24			
	2023-24 Budget	2023-24 Projected	encumbrances	(Fav)	unfav		
Transportation	\$ 2,650,438	\$ 2,529,549	\$ 15,115	\$ (105,774)	-3.99%	staffing \$52k xtract runs -\$29k	
Home and Community	\$ 12,059	\$ 6,535		\$ (5,524)	-45.81%		
Employee Benefits	\$ 15,607,502	\$ 14,879,478		\$ (728,024)	-4.66%	medical \$340k Pension \$260k	
Debt Service	\$ 5,452,111	\$ 5,452,111		\$ -	0.00%		
Interfund transfers	\$ 227,209	\$ 188,436		\$ (38,773)	-17.06%	ESY and school lunch savings	
Use of Funds	\$ 64,072,015	\$ 60,113,104	\$ 864,518	\$ (3,094,393)	-4.83%		
	Amended			2023-24			
	2023-24 Budget	2023-24 Projected	encumbrances	Fav (unfavor)			
Operating surplus	\$ 0	\$ 5,376,723	864,518	\$ 5,376,723			

Fund balance projected @6/30/24	(inc ded reser. Int)				Budget approp. 24-25	Reserve allocation bud 24/25	Fund Bal. 6/30/2024
	6/30/2023	Change 23-24	End of year closing	23-24 surplus			
Undesignated-Unrestricted	\$ 2,334,528	\$ (513,204)	\$ (85,000)	\$ 5,376,723	(\$4,308,558)	\$ (261,547)	\$2,542,942
Prepaid expenses	\$ 10,083	\$ (10,083)					\$ (0)
Unreserved-Tax Levy-Assigned	\$ 4,043,558	\$ (4,043,558)			\$ 4,308,558		\$ 4,308,558
Post-closing Interest to reserves	\$ -			\$ -			\$ -
Unemployment Reserve-Restricted	\$ 162,272					\$ 8,447	\$ 170,719
Workers' Comp. Reserve- restricted	\$ 14,560		\$ (15,000)		\$ -	\$ 1,228	\$ 788
Retirement Reserve-restricted	\$ 1,312,967			\$ -	\$ -	\$ 68,394	\$ 1,381,361
TRS Reserve	\$ 1,503,022				\$ -	\$ 73,399	\$ 1,576,421
Tax Cert. Reserve-restricted	\$ 705,516	\$ (11,490)	\$ (150,000)			\$ 33,815	\$ 577,841
Employee Benefit Reserve-restricted	\$ 644,750				\$ -	\$ 33,586	\$ 678,336
Repair reserve	\$ 904,679	\$ (425,835)	\$ 250,000		\$ -	\$ 19,386	\$ 748,230
Reserve for Debt-restricted	\$ 412,983	\$ 523,287		\$ -		\$ 23,292	\$ 959,562
Reserve for prior period encumbr	\$ 646,317	\$ (646,317)		\$ 864,518	\$ -		\$ 864,518
Fund Balance position	\$ 12,695,234	\$ (5,127,200)	\$ -	\$ 6,241,241	\$ -	\$ -	\$ 13,809,275

Scotia Glenville CSD
 Budget Status report with projected expenditures
 Fiscal Year 2023-24
 Fourth fiscal projection, July 1 - June 30th
 Pre-West Audit

Account Name	HDCT	Account Code	Original '23-24 Budget	Budget Adjustments	prior yr encumber	Adjusted 23-24 Budget	Appropriations Expense	Encumbered	Unencumbered Balance	var %
(unfavorable)										
Board of Education										
Board of Education										
CONTRACTUAL/BOE		A1010400-01	17,313	(105)	-	17,208	14,402	-	2,806	16.30%
SUPPLIES/BOE		A101450-01	475	(475)	-	-	-	-	-	#DIV/0!
Total:Board of Education			17,788	(580)	-	17,208	14,402	-	2,806	16.30%
District Clerk										
NONINSTRUCTIONAL SALARY/DIST CLERK	1.00	A1040160-01	67,594	32,881	-	100,475	99,378	-	1,097	1.09%
SUPPLIES/DIST CLERK		A1040450-01	170	(170)	-	-	-	-	-	#DIV/0!
Total:District Clerk	1.00		67,764	32,711	-	100,475	99,378	-	1,097	1.09%
District Meeting										
DIST MEETING CONT & OTHER		A1060400-01	4,744	(14)	-	4,730	4,236	-	494	10.44%
DIST MEETING MAT & SUPPLY		A1060450-01	700	(350)	-	350	-	-	350	100.00%
Total:District Meeting			5,444	(364)	-	5,080	4,236	-	844	16.61%
Total:Board of Education	1.00		90,996	31,767	-	122,763	118,017	-	4,746	3.87%
Central Administration										
Chief School Administrator										
SI SALARY	1.00	A1240150-01	217,581	-	-	217,581	216,535	-	1,046	0.48%
SI Supplemental salary		A1240151-01	7,000	-	-	7,000	5,450	-	1,550	22.14%
NONINSTRUCTIONAL SALARY/SI	2.00	A1240161-01	99,661	-	-	99,661	99,661	-	-	0.00%
NONINSTRUCTIONAL SALARY/SI		A1240162-01	1,000	4,541	-	5,541	2,363	-	3,178	57.36%
Equipment										
contractual		A1240400-01	10,294	4,353	-	14,647	8,884	3,600	2,163	14.77%
materials and supplies		A1240450-01	1,582	(200)	-	1,382	1,276	-	106	7.63%
Total:Chief School Administrator	3.00		337,118	8,694	-	345,812	334,169	3,600	8,043	2.33%
Total:Central Administration			337,118	8,694	-	345,812	334,169	3,600	8,043	

Account Name	HDCT	Account Code	Original '23-24 Budget	Budget Adjustments	prior yr encumber	Adjusted 23-24 Budget	Appropriations Expense	Encumbered	Unencumbered Balance	var %
Finance										
Business Administration										
NONINSTRUCTIONAL SALARIES/BUS. ADM.	4.60	A1310161-01	370,925	141	-	371,066	366,767		4,300	1.16%
NONINSTRUCTIONAL SALARIES/ SUPP BUS. ADM.		A1310162-01	6,240	3,700		9,940	9,916		24	0.24%
Contractual and other		A1310400-01	56,150	(9,990)	520	46,680	40,199	500	5,981	12.81%
Supplies		A1310450-01	1,783	2,362		4,145	2,742		1,403	33.85%
BOCES		A1310490-01	134,078	-		134,078	132,409		1,669	1.25%
Total:Business Administration	4.60		569,176	(3,787)	520	565,909	552,032	500	13,377	2.36%
Auditing										
SALARY/NONINSTRUCT/INT AUDITOR	0.2	A1320160-01	7,545	-		7,545	6,910		635	8.41%
PROFESSIONAL FEES/AUDITING		A1320400-01	39,662	-	15,750	55,412	33,459	14,000	7,953	14.35%
Total:Auditing	0.20		47,207	-	15,750	62,957	40,369	14,000	8,588	13.64%
Treasurer										
SALARY/NONINSTRUCTIONAL/TREASURER	1.00	A1325160-01	104,536	6,000		110,536	110,536	-	0	0.00%
CONTRACTUAL/TREASURER		A1325449	130	(112)		18	18		(0)	-0.50%
SUPPLIES/TREASURER		A1325450-01								#DIV/0!
Total:Treasurer	1.00		104,666	5,888	-	110,554	110,554	-	0	0.00%
Tax Collection										
PROFESSIONAL FEES/TAX COLLECTION		A1330400-01	12,441	-	-	12,441	11,608	-	833	6.70%
Total:Tax Collection			12,441	-	-	12,441	11,608	-	833	6.70%
Fiscal Agent Fee										
PROFESSIONAL FEES/FISCAL AGENT		A1380400-01	23,100	-	-	23,100	3,805	-	19,295	83.53%
Total:Fiscal Agent Fee			23,100	-	-	23,100	3,805	-	19,295	83.53%
Total:Finance	5.80		756,590	2,101	16,270	774,961	718,368	14,500	42,093	5.43%
Staff										
Legal										
ATTORNEY FEES		A1420400-01	55,120	3,700	-	58,820	57,133	-	1,688	2.87%
Total:Legal			55,120	3,700	-	58,820	57,133	-	1,688	2.87%
Personnel										
Personnel - Instructional salary	0.40	A1430150-01	61,646	(9,708)		51,938	50,738	-	1,200	2.31%
Personnel non-instructional salary	1.00	A1430161-01	65,330	7,051		72,381	72,381	-	-	0.00%
Personnel non-instructional salary		A1430162-01	500	(220)		280	-		280	100.00%
Personnel contract and other		A1430400-01	12,855			12,855	4,129	-	8,726	67.88%
BOCES/LABOR RELATIONS WORKSHOPS		A1430490-01	5,000	-		5,000	4,873	-	127	2.54%
Total:Personnel	1.40		145,331	(2,877)	-	142,454	132,121	-	10,333	7.25%
Public Information & Services										
Public information contractual and other		A1480400-01	18,561		-	18,561	14,884	-	3,677	19.81%
public information materials and supplies		A1480450-01	1,500	668		2,168	863		1,305	60.19%
BOCES/PUBLIC INFO & SERVICES		A1480490-01	154,220			154,220	147,983		6,237	4.04%
			174,281	668	-	174,949	163,730	-	11,219	6.41%
Total:Staff	1.40		374,732	1,491	-	376,223	352,983	-	23,240	6.18%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HIDCT Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Central Services									
Operation of Plant									
Salary Custodians contractual HS	6.00 A1620161-03-01	340,408	(104,000)		236,408	231,467		4,941	2.09%
Salary Custodians contractual MS	5.00 A1620161-04-01	230,041	(39,000)		191,041	180,203		10,838	5.67%
Salary Custodians contractual GD	1.50 A1620161-06-01	113,741	(43,000)		70,741	65,259		5,482	7.75%
Salary Custodians contractual GW	2.50 A1620161-07-01	115,414	(3,016)		112,398	107,437		4,961	4.41%
Salary Custodians contractual Lincoln	2.50 A1620161-08-01	114,217	3,016		117,233	113,818		3,415	2.91%
Salary Custodians contractual Sacandaga	2.00 A1620161-10-01	132,186	(36,000)		96,186	88,634		7,552	7.85%
Salary Custodians contractual DW	1.00 A1620161-13-01	57,647	(5,000)		52,647	51,159		1,488	2.83%
Custodial and Cleaner overtime DW	0.00 A1620161-13-02	40,672	19,973		60,645	56,868		3,777	6.23%
building check	0.00 A1620161-13-04	30,938			30,938	27,033		3,905	12.62%
Salary Custodians supp DW	A1620161-13-03	60,059	(2,000)		58,059	47,242		10,817	18.63%
EQUIPMENT	A1620200-13	40,000	181,978	34,594	256,572	250,177	4,609	1,787	0.70%
Water and Sewer	A1620422-13	41,768	(1,890)		39,878	37,751		2,127	5.33%
Natural Gas	A1620423-13	255,000	(53,000)		202,000	121,136		80,864	40.03%
Electricity	A1620424-13	426,960	(115,040)	46,589	358,509	276,617	15,372	66,519	18.55%
Oil	A1620425-13	60,000	(5,134)		54,866	53,223		1,643	2.99%
Telephone	A1620426-13	43,618	(4,283)		39,335	38,995		340	0.86%
Equipment repair	A1620433-13	6,140	(2,765)		3,375	3,311		64	1.88%
Custodial supply	A1620453-13	134,318	11,701	24,252	170,271	137,161	32,020	1,090	0.64%
Contractual expense	A1620460-13	77,898	333,664	10,249	421,811	404,753	11,518	5,540	1.31%
BOCES	A1620490-13	8,654	-		8,654	8,061		593	6.85%
Total Operation of Plant	20.50	2,329,679	136,203	115,684	2,581,566	2,300,303	63,520	217,743	8.43%
Maintenance of Plant									
SALARY	6.00 A1621161-13-01	414,755	9,703		424,458	424,458		-	0.00%
SALARY OT	A1621161-13-02	58,287	(24,800)		33,487	28,559		4,928	14.72%
building check	A1621163-13-04	11,130			11,130	10,170		960	8.63%
SALARY Supp	A1621161-13-03	36,458	(15,000)		21,458	18,625		2,833	13.20%
Plant Maint. Grounds	3.00 A1621162-1301	176,244	2,438		178,682	178,682		-	0.00%
Plant Maint. Grounds OT	A1621162-13-02	25,427	12,561		37,988	36,593		1,395	3.67%
Plant Maint. Supev	0.50 A1621163-01	31,283	5,551		36,834	36,834		-	0.00%
Plant Maint. Supev ot/supp	A1621163-02				-	-		-	#DIV/0!
Plant Maint equipment	A1621200		52,947	50,906	103,853	94,029	9,521	303	0.29%
Plant Maint. Equipment repair	A1621433-13	20,748	44,515		65,263	46,667	18,392	204	0.31%
SRO contractual	A1621-400-01	65,000			65,000	47,446	5,322	12,232	
plant maint. HS project	A1621-400-03				-	-		-	
Plant Maint. District Wide projects	A1621440-13	108,220	69,851	127,535	305,606	259,548	46,009	49	0.02%
Plant Maint. GW parking lot repair reserve	A1621-440-07		425,837		425,837	37,712	388,125	0	
Plant Maint. Lincoln projects	A1621-440-08				-	-		-	#DIV/0!
Plant Maint. Lead remediation	A1621-440-13-01			5,125	5,125	5,125		-	0.00%
Plant Maint. Materials	A1621451-13	61,381	(485)		60,896	58,988		1,908	3.13%
Plant Maint. Ground supply	A1621452-13	32,955	(8,633)		24,322	23,752		570	2.34%
plant maint. Contractual expense	A1621460-13	188,843	10,425		199,268	185,816	3,800	9,652	4.84%
BOCES (Safety Specialist, fire inspection)	A1621490-13	32,497	(756)		31,741	30,589		1,152	3.63%
Total Maintenance of Plant	9.50	1,263,228	584,153	183,566	2,030,947	1,523,594	471,168	36,185	1.78%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered		
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense	Balance	var %	
Central Printing & Mailing										
POSTAGE		A1670400-01	57,386	-	-	57,386	38,682	18,704	32.59%	
Total:Central Printing & Mailing			57,386	-	-	57,386	38,682	18,704	32.59%	
Central Data Processing										
wide area network contractual		A1680400-01	2,600	(1,400)	-	1,200	1,130	70	5.87%	
Wide area network supplies		A1680451-01	250	-	-	250	-	250	-	
Total:Central Data Processing			2,850	(1,400)	-	1,450	1,130	320	22.10%	
Total:Central Services	30.00		3,653,143	718,957	299,250	4,671,350	3,863,708	534,688	272,953	5.84%
Special Items										
Unallocated Insurance										
UNALLOCATED INSURANCE		A1910400-01	249,628	-	-	249,628	229,840	19,788	7.93%	
Total:Unallocated Insurance			249,628	-	-	249,628	229,840	19,788	7.93%	
School Association Dues										
SCHOOL ASSOCIATION DUES		A1920400-01	4,500	-	-	4,500	1,755	2,745	61.00%	
Total:School Association Dues			4,500	-	-	4,500	1,755	2,745	61.00%	
Refund of Real Property Taxes										
REFUNDS ON REAL PROPERTY TAX		A1964400-01	15,600	11,489	-	27,089	27,089	0	0.00%	
Total:Refund of Real Property Taxes			15,600	11,489	-	27,089	27,089	0	0.00%	
BOCES Administrative Cost										
ADMINISTRATIVE CHG/BOCES		A1981492-01	300,250	-	-	300,250	299,994	256	0.09%	
CAPITAL		A1981490CAP	-	-	-	-	-	-	-	
Total:BOCES Administrative Cost			300,250	-	-	300,250	299,994	256	0.00%	
Total:Special Items	-		569,978	11,489	-	581,467	558,677	22,789	3.92%	
Total:General Support	41.20		5,782,557	774,498	315,520	6,872,575	5,945,922	552,788	373,866	5.44%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered		
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense	Balance	var %	
Instruction										
Instruction Administration & Improvement										
Curriculum Development & Supervision										
SALARY/CURRICULUM DEVELOPMENT	0.60	A2010150-01	92,465	(14,500)		77,965	76,108	1,858	2.38%	
Curriculum work (summer)		A2010151-01	38,798			38,798	35,680	3,118		
SALARY/CURRICULUM non-instruc	0.50	A2010161-01	33,927	1,000		34,927	34,927	(0)	0.00%	
contractual and other DW		A2010400-01	59,812	10,359	719	70,890	70,740	-	0.00%	
curr development Admin Pool		A2010-400-01-01	6,636	(1,145)		5,491		5,491	100.00%	
curr development Director of Curr		a2010-400-01-11	2,810			2,810	536	2,274		
curr development academic head social studies		a2010-400-01-29								
curriculum development english		a2010400-01-25	425	(250)		175		175		
curriculum development Math		a2010-400-01-27	425	(165)		260	56	204		
curriculum dev science		a2010-400-01-28	425			425	402	23		
Curriculum development fine arts		a2010-400-01-72	425	(26)		399	399	-		
curriculum development phys ed		A2010-400-01-75	425	1,145		1,570	1,566	4		
curriculum development PPS director		A2010-400-01-82	425			425		425		
curriculum development asst Principal SHS		A2010-400-03-02	425			425		425		
curriculum development Principal MS		A2010-400-04	425			425		425		
curriculum development Ass't Principal MS		A2010-400-04-01	425			425		425		
curriculum development Principal GD		a2010-400-06	425			425		425		
curriculum development Principal GW		a2010-400-07	425			425		425		
curriculum development as't principal SHS		A2010-400-03	425			425		425		
curriculum development Inst. Admin for Special Ed		a2010-400-09	425			425		425		
curriculum development principal SAC		a2010-400-10	425			425		425		
curr development dean of students SHS		A2010-400-03-1	425			425		425	(425)	
curriculum development Lincoln		A2010-400-08	425			425		425		
curriculum development Field Trips		A2010-410-01	5,000	(1,340)		3,660	3,500	160		
APPR contractual		a2010409-01	4,575			4,575	4,575	-	0.00%	
materials and supplies		A2010450-01	400			400	356	44	11.01%	
BOCES		A2010490-03	49,836	1,223		51,059	49,164	1,895	3.71%	
Total:Curriculum Development & Supervision	1.10		301,059	(3,699)	719	298,079	278,009	150	19,920	6.68%
Supervision - Regular School										
INSTRUCT. SALARIES DW	3.50	A2020151-01	425,691	(11,000)		414,691	414,448	243	0.06%	
INSTRUCT. SALARIES hs	5.50	A2020151-03	656,518	(9,500)		647,018	640,576	6,442	1.00%	
INSTRUCT. SALARIES ms	3.00	A2020151-04	376,851	(3,000)		373,851	372,939	912	0.24%	
INSTRUCT. SALARIES GD	1.00	A2020151-06	145,649			145,649	145,648	1	0.00%	
INSTRUCT. SALARIES GW	1.00	A2020151-07	126,918			126,918	126,918	-	0.00%	
INSTRUCT. SALARIES Lincoln	1.00	A2020151-08	145,649			145,649	145,648	1	0.00%	
INSTRUCT. SALARIES SAC	1.00	A2020151-10	144,422			144,422	144,422	-	0.00%	
INSTRUCT. SALARIES Supp		A2020152-01	23,646	31,604		55,250	55,250	-	0.00%	
IT Director non-instructional	1.00	A2020-160-01	101,920	(8,000)		93,920	88,396	5,524	5.88%	
NON-INSTRUCTIONAL SALARIES DW	1.93	A2020161-01	69,566			69,566	28,919	40,647	58.43%	
NON-INSTRUCTIONAL SALARIES HS	4.94	A2020161-03	183,116	(2,000)		181,116	167,330	13,786	7.61%	
NON-INSTRUCTIONAL SALARIES MS	2.00	A2020161-04	78,335			78,335	74,492	3,843	4.91%	
NON-INSTRUCTIONAL SALARIES GD	1.40	A2020161-06	42,279			42,279	41,252	1,027	2.43%	
NON-INSTRUCTIONAL SALARIES GW	1.53	A2020161-07	44,283			44,283	43,141	1,142	2.58%	
NON-INSTRUCTIONAL SALARIES LINCOLN	1.53	A2020161-08	47,597			47,597	46,387	1,210	2.54%	
NON-INSTRUCTIONAL SALARIES SAC	2.00	A2020161-10	52,122	(9,000)		43,122	27,234	15,888	36.84%	
NON-INSTRUCTIONAL SALARIES Support DW	0	A2020162-01	25,455	(22,716)		2,739	2,652	88	3.19%	
NON-INSTRUCTIONAL SALARIES Support HS	0	A2020-16203				9,762	9,516	246		
NON-INSTRUCTIONAL SALARIES Support MS		A2020162-04	3,007	(300)		2,707	2,678	29	1.06%	
NON-INSTRUCTIONAL SALARIES Support GD		A2020162-06	2,559	1,150		3,709	3,452	257	6.92%	
NON-INSTRUCTIONAL SALARIES Support GW		A2020162-07	3,795	940		4,735	3,906	829	17.50%	
NON-INSTRUCTIONAL SALARIES Support Lin		A2020162-08	3,002	664		3,666	3,642	24	0.64%	
NON-INSTRUCTIONAL SALARIES Support SAC		A2020162-10	2,709	21,500		24,209	20,639	3,570	14.75%	
contractual and other		A2020400-01	11,674	810		12,484	12,266	218	1.75%	
materials and supplies		A2020450-01							#DIV/0!	
Total:Supervision - Regular School	32.33		2,716,763	914	-	2,717,677	2,621,751	95,926	3.53%	

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Supervision Special Schools									
AD ED Super instructional sal Supp	A2040152-01	7,300			7,300			7,300	100.00%
summer school clerical	A2040162-01	433			433			433	100.00%
super spec sch contractual and other	A2040400-01	1,607			1,607			1,607	100.00%
super spec sch materials and other	A2040450-01	613			613			613	100.00%
Supervision Special Schools		9,953			9,953			9,953	100.00%
In-Service Training - Instruction									
INSERVICE Model schools	A2070.151-03	15,045	(10,762)		4,283			4,283	100.00%
Retiree Sick Pay	A2070.151-01		35,432		35,432	34,875		558	
Inservice Contractual AND STAFF DEV HS	A2070400(400-03								#DIV/0!
BOCES DW	A2070-490-01	15,000	42,152		57,152	51,073		6,079	
BOCES/INSERVICES	A2070490-03	60,614	(60,614)						#DIV/0!
Total In-Service Training - Instruction		90,659	6,208		96,867	85,948		10,919	11.27%
Total Instruction Administration & Improvement	33.43	3,118,434	3,423	719	3,122,576	2,985,708	150	136,718	4.38%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
supplies SHS science	a2110-451-03-28	7,178	(376)	153	6,955	6,925		30	0.43%
supplies SHS soc studies	a2110451-03-29	717	(188)		529	489		40	7.59%
supplies SHS alternative Ed	a2110-451-03-30	286	(286)		-	-		-	#DIV/0!
supplies SHS business ED	a2110-451-03-47	373	(12)		361	361		0	0.11%
supplies SHS Home EC	a2110-451-03-48	2,272	93		2,365	2,365		-	0.00%
supplies SHS technology	a2110-451-03-49	5,106	163		5,269	5,269		-	0.00%
supplies MS building	a2110451-4-24	6,717	(277)		6,440	6,440		(0)	-0.01%
supplies MS english	a2110-451-04-25	596			596	550		46	7.72%
supplies MS foreign language	a2110-451-04-26	596	(95)		501	501		(0)	-0.04%
supplies MS math	a2110-451-04-27	596	(20)		576	576		(0)	-0.02%
supplies MS science	a2110-451-04-28	5,226	(661)		4,565	4,565		0	0.01%
supplies MS soc studies	a2110-451-04-29	596	(66)		530	530		0	0.07%
supplies MS SAIL	a2110-451-01-31	390	(390)		-	-		-	#DIV/0!
supplies MS home and careers	a2110-451-04-48	1,752	(93)		1,659	1,658		2	0.12%
supplies MS technology	a2110451-04-49	3,875	45		3,920	3,911		9	0.24%
supplies General teaching GD	a2110451-06	5,567	160	841	6,568	6,568		(0)	0.00%
supplies General teaching GW	a2110451-07	5,571	93		5,664	5,052	611	1	0.01%
supplies general teaching Lincoln	a2110-451-08	6,275	6	935	7,216	6,371	819	26	0.36%
supplies general teaching SAC	a2110-451-10	7,078	2,347		9,425	8,824	496	105	1.12%
duplicating supplies	a2110-452-01-90	42,758	(4,769)		37,989	10,375		27,614	72.69%
Foster placement and other tuition	a2110-471-01	65,447	205,644		271,091	271,091		-	0.00%
Payment to Charter schools	A2110-473-01	41,537	1,791		43,328	43,328		(0)	0.00%
Textbooks fine arts	a2110-480-01-72	17,735	(3,000)		14,735	14,705		30	0.20%
textbooks DW	a2110-480-01-90	195,665	(81,081)	61,448	176,032	114,525	61,507	-	0.00%
textbooks GD	a2110-480-06	1,040	(360)	680	1,360	1,360		(0)	-0.02%
textbooks GW	a2110-480-07	1,040	244		1,284	722	562	0	0.00%
textbooks Lincoln	a2110-480-08	1,040	(732)	464	772	464	309	(1)	-0.10%
textbooks SAC	a2110-480-10	1,040	(11)	933	1,962	1,963		(1)	-0.04%
Test scoring	A2110-491-01	21,132			21,132	21,032		101	0.48%
Arts in Education Gifted and talented	A2110-494	43,705	6,580		50,285	43,858		6,428	12.78%
Boces miscellaneous	A2110-495	31,224	(3,844)		27,380	23,355		4,025	14.70%
boces miscellaneous GEERS	A2110-495-01				-	-		-	
Computer tech plan boces	A2110-497	1,030,954	(162,335)	7,505	876,124	819,600		56,524	6.45%
Textbooks Non-public BOCES	A2110-498	8,999			8,999	7,560		1,439	15.99%
					-	-		-	
Total Regular School	197.36	15,401,581	(158,225)	87,658	15,331,014	14,461,230	65,394	804,390	5.25%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Programs for Handicapped Children									
INSTRUCTIONAL SALARIES DW	1 00 A2250150-01	40,534	8,494		49,028	49,028		(0)	0.00%
INSTRUCTIONAL SALARIES HS	22.00 A2250150-03	1,194,195			1,194,195	1,149,826		44,369	3.72%
INSTRUCTIONAL SALARIES MS	20 00 A2250150-04	1,188,004	(110,392)		1,077,612	1,019,693		57,919	5.37%
INSTRUCTIONAL SALARIES GD	6 00 A2250150-06	280,776	92,000		372,776	360,755		12,021	3.22%
INSTRUCTIONAL SALARIES GW	13 86 A2250150-07	569,142			569,142	496,479		72,663	12.77%
INSTRUCTIONAL SALARIES LIN	12 00 A2250150-08	754,778	(3,110)		751,668	572,159		179,509	23.88%
INSTRUCTIONAL SALARIES SAC	9 00 A2250150-10	506,803			506,803	492,170		14,633	2.89%
NON-INSTRUCTIONAL SALARIES HS	7 82 A2250161-03	142,685	(28,000)		114,685	98,351		16,334	14.24%
NON-INSTRUCTIONAL SALARIES MS	4 89 A2250161-04	149,696	(15,000)		134,696	120,200		14,496	10.76%
NON-INSTRUCTIONAL SALARIES GD	5 35 A2250161-06	73,622	43,000		116,622	107,638		8,984	7.70%
NON-INSTRUCTIONAL SALARIES GW	8 92 A2250161-07	151,152	(3,491)		147,661	131,628		16,033	10.86%
NON-INSTRUCTIONAL SALARIES LINCOLN	4 92 A2250161-08	128,997	10,491		139,488	139,488		-	0.00%
NON-INSTRUCTIONAL SALARIES SAC	5 35 A2250161-10	74,453	(7,000)		67,453	67,160		293	0.43%
NON-INSTRUCTIONAL SALARIES DW	1 80 A2250162-01	55,619	3,013		58,632	3,013		55,619	94.86%
EQUIPMENT/SPEC ED	A2250200-01	5,000	(3,500)		1,500	-		1,500	100.00%
CONTRACTUAL	A2250400-01-82	713,372	(400,150)	98,522	411,744	350,649	15,000	46,096	11.20%
Special class supplies DW	A2250-451-01-82	1,664	24,392	2,068	28,124	15,367	3,833	8,924	31.73%
handicap resource room supplies DW	A2250452-01-82	1,500			1,500	1,493		7	0.44%
speech supplies	A2250453-01-82	1,000			1,000	74	30	896	89.65%
Tuition private school	A2250-472-01-82	1,195,000	18,900	68,409	1,282,309	1,071,064	130,274	80,971	6.31%
BOCES handicap services	A2250490	2,462,000	(22,477)		2,439,523	2,315,049	-	124,475	5.10%
Total:Programs for Handicapped Children	122.91	9,689,992	(392,829)	168,999	9,466,162	8,561,285	149,136	755,741	7.98%
Occupational Education Grades 10-12									
INSTRUCTIONAL SALARIES	2 00 A2280150-03	159,153	840		159,993	159,113	-	880	0.55%
BOCES	A2280490-03	1,003,312	9,792		1,013,104	1,013,104	-	0	0.00%
Total:Occupational Education Grades 10-12	2.00	1,162,465	10,632	-	1,173,097	1,172,217	-	880	0.07%
Special Schools									
INSTRUCTIONAL SALARIES dw	A2330155-01	-			-	-	-	-	#DIV/0!
INSTRUCTIONAL SALARIES HS	A2330155-03	7,004	1,055		8,059	7,022		1,037	12.87%
special school contractual and other	a2330400	20,550	-		20,550	-		20,550	100.00%
regional summer school	a2330490	28,851	-		28,851	-		28,851	100.00%
Total:Special Schools		56,405	1,055	-	57,460	7,022	-	50,438	87.78%
Total Teaching	322.27	26,310,443	(539,367)	256,657	26,027,733	24,201,754	214,530	1,611,448	6.19%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Instructional Media									
School Library & Audiovisual									
INSTRUCTIONAL SALARIES DW		A2610150-01	1,030	(1,028)		2		2	100.00%
INSTRUCTIONAL SALARIES HS	2.00	A2610150-03	114,927	1,551		116,478	115,677	801	0.69%
INSTRUCTIONAL SALARIES MS	1.00	A2610150-04	100,200	1,028		101,228	101,228	-	0.00%
INSTRUCTIONAL SALARIES GD	1.00	A2610150-06	90,422	(751)		89,671	89,422	249	0.28%
INSTRUCTIONAL SALARIES GW	1.00	A2610150-07	65,147			65,147	65,147	-	0.00%
INSTRUCTIONAL SALARIES LINCOLN	1.00	A2610150-08	62,968			62,968	62,968	-	0.00%
INSTRUCTIONAL SALARIES SAC	1.00	A2610-150-10	67,381			67,381	67,381	-	0.00%
INSTRUCTIONAL SALARIES supp	0	A2610152-01	3,136			3,136	-	3,136	100.00%
Library and AV non-instructional SUPP DW		A2610161-01-03	540			540	-	540	100.00%
Library and AV non-instructional HS	1.00	A2610161-03	26,384			26,384	26,255	129	0.49%
Library and AV non-instructional MS	0.30	A2610161-04	8,122			8,122	8,083	39	0.49%
Library and AV non-instructional GD	0.10	A2610161-06	5,511	(800)		4,711	4,700	11	0.24%
library & AV non instru supp DW	0	A2610161-13-03	2,138			2,138	1,149	989	46.26%
equipment		A2610200-01	520			520	-	520	100.00%
repair to AV equipment and library		A2610433-01	2,829			2,829	-	2,829	100.00%
library and AV conferences and mileage		a2610-435-01	676			676	-	676	100.00%
LIB RESOURCES ES MS HS & AV supplies		A 2610,450-456				-	-	-	#DIV/0!
library resources non-public DW		a2610-450-01	1,700			1,700	1,619	81	4.78%
library resources non-public HS		a2610-450-03	15,356	200		15,556	15,169	387	2.49%
library resources non-public MS		a2610-450-04	11,410			11,410	11,404	6	0.06%
library resources non-public GD		a2610-450-06	4,584	1,103		5,687	5,534	153	2.69%
library resources non-public GW		a2610-450-07	4,007	1,103	101	5,211	5,211	(0)	0.00%
library resources non-public LINCOLN		a2610-450-08	3,925	1,103		5,028	5,026	2	0.05%
library resources non-public SAC		a2610-450-10	5,481	1,103		6,584	6,584	(0)	0.00%
Library supplies SAC		a2610-455-10				-	-	-	#DIV/0!
AV supplies		a2610-456-01	1,000			1,000	999	1	0.08%
LIBRARY - BOCES		A 2610,490	35,819			35,819	32,975	2,844	7.94%
						-	-	-	
Total:School Library & Audiovisual	8.40		635,213	4,612	101	639,926	626,529	13,397	2.09%

Account Name	HDCT	Account Code	Original '23-24 Budget	Budget Adjustments	prior yr encumber	Adjusted 23-24 Budget	Appropriations Expense	Encumbered	Unencumbered Balance	var %
Computer-Assisted Instruction										
computer assisted hardware		A2630200-01	41,809	(14,067)		27,742	10,347	13,071	4,324	15.59%
Equipment Active Board		A2630-200-09-01								
state aided comp hardware		A2630-220-01	45,760		2,000	47,760	47,183	577	(0)	0.00%
IT contractual		A2630-400								#DIV/0!
computer contractual		A2630400-01	520,213	(24,300)		495,913	481,896	12,488	1,529	0.31%
computer contractual ESSER		A2630-400-01-ESSER								
computer contractual GEER		A2630-400-01-GEER								
Computer assisted repairs		A2630433-01	2,000	3,000		5,000	3,605		1,395	27.89%
Computer Assst Software		A2630450								#DIV/0!
STATE AIDED COMPUTER SOFTWARE		A2630450-01	61,000	23,604		84,604	58,478	26,126		0.00%
Computer assisted supplies		A2630-451-01	29,000		1,159	30,159	28,885		1,274	4.22%
BOCES		A2630490-01								#DIV/0!
Total:Computer-Assisted Instruction			699,782	(11,763)	3,159	691,178	630,394	52,262	8,522	1.23%
Total:Instructional Media	8.40		1,334,995	(7,151)	3,260	1,331,104	1,256,923	52,262	21,918	1.65%
Pupil Services										
Guidance Counselor HS	4.00	A2810151-03	359,434	3,310		362,744	362,734		10	0.00%
Guidance Counselor MS	3.00	A2810151-04	243,577			243,577	243,577			
Guidance Counselor GD	0.00	A2810151-06								
Guidance Counselor GW	0.00	A2810151-07								
Guidance Counselor Lincoln	0.00	A2810151-08								
Guidance Counselor SAC	0.00	A2810151-10								
Guidance counselor supp dw		A2810152-01	3,729	(3,710)		19			19	100.00%
Guidance counselor supp HS		A2810152-03	18,560	600		19,160	19,118		42	
Guidance counselor supp MS		A2810152-04	16,670	510		17,180	17,179		1	
Guidance clerk supplemental		A2810161-01-02	8,330			8,330	3,461		4,869	58.45%
Guidance IT data coord. Stipend		A2810-161-01-03	2,122			2,122	2,040		82	3.85%
Guidance clerk HS	3.50	A2810161-03	130,083	(13,029)		117,054	109,230		7,824	6.68%
Guidance clerk MS	1.00	A2810-161-04	32,751			32,751	32,591		160	0.49%
guidance contractual DW		A2810-400-01-83	2,201	17,825		20,026	17,601		2,425	12.11%
Contractual		A2810450-09-83								#DIV/0!
Supplies		A2810-450-01-83	2,745			2,745	2,713		32	1.15%
BOCES		A2810490-01	9,239			9,239	9,111		128	1.38%
Total:Guidance - Regular School	11.50		829,441	5,506	-	834,947	819,355	-	15,592	1.87%

Account		Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Health Services - Regular School										
health non-instructional DW	1.50	A2815161-01	51,657			51,657	51,656		1	0.00%
health non-instructional HS	1.50	a2815-161-03	59,040	(13,529)		45,511	44,043		1,468	3.23%
health non-instructional MS	1.00	a815-161-04	48,092	(16,458)		31,634	31,635		(1)	0.00%
health non-instructional GD	1.00	a2815-161-06	56,290			56,290	56,290		(0)	0.00%
health non-instructional GW	1.00	a2815-161-07	49,246	(1,624)		47,622	46,891		731	1.53%
health non-instructional Lincoln	1.00	a2815-161-08	52,262			52,262	52,262		0	0.00%
health non-instructional SAC	1.00	a2815-161-10	47,633			47,633	47,633		0	0.00%
NON-INSTRUCTIONAL SALARIES		A2815162-01	25,564	(9,851)		15,713	15,713		-	0.00%
EQUIPMENT		A2815200-01-83	765	1,264		2,029	1,950		79	3.89%
Contractual		A2815400-01-83	77,135	50,774	1,924	129,833	128,927		906	0.70%
SUPPLIES		A2815-450-01-83	7,873	(1,263)		6,610	6,589		21	0.31%
Total:Health Services - Regular School	8.00		475,557	9,313	1,924	486,794	483,589		3,205	0.66%
Psychological Services - Regular School										
Psych serv instructional salaries DW	0.00	A2820151-01	3,300	(1,350)		1,950	-		1,950	100.00%
Psych serv instructional salaries HS	1.00	A2820151-03	74,928	640		75,568	74,928		640	0.85%
Psych serv instructional salaries MS	1.00	A2820151-04	84,762	11,200		95,962	95,869		93	0.10%
Psych serv instructional salaries GD	0.50	A2820151-06	43,121			43,121	43,121		1	0.00%
Psych serv instructional salaries GW	1.50	A2820151-07	108,456			108,456	108,456		1	0.00%
Psych serv instructional salaries Lincoln	1.00	A2820-151-08	86,241			86,241	86,241		-	0.00%
Psych serv instructional salaries SAC	1.00	A2820-151-10	73,504			73,504	72,504		1,000	1.36%
INSTRUCTIONAL SALARIES supp		A2820152-01	22,413	(11,200)		11,213	4,366		6,847	61.06%
Contractual		A2820400-01-83	2,333	(800)		1,533	525		1,008	65.75%
SUPPLIES		A2820450-01-83	1,000	(1,000)		-	-		-	#DIV/0!
Total:Psychological Services - Regular School	6.00		500,058	(2,510)	-	497,548	486,010		11,538	2.32%
Social Work Services - Regular School										
Instructional salary social workers DW	0.00	A2825150-01	7,185	(4,300)		2,885	-		2,885	100.00%
Instructional salary social workers HS	2.00	A2825150-03	141,070	4,299		145,369	145,355		14	0.01%
Instructional salary social workers MS	1.60	A2825150-04	142,664	(4,842)		137,822	136,483		1,339	0.97%
Instructional salary social workers GD	1.00	A2825150-06	68,147			68,147	68,147		-	0.00%
Instructional salary social workers LINCOLN	1.00	A2825150-08	64,456	4,843		69,299	66,848		2,451	3.54%
Instructional salary social workers SAC	1.00	A2825150-10	101,058			101,058	101,058		-	0.00%
Contractual		A2825-400-01-83	-			-	-		-	
materials and supplies		A2825-450-01-83	650	(650)		-	-		-	#DIV/0!
Total:Social Work Services - Regular School	6.60		525,230	(650)	-	524,580	517,891		6,689	#DIV/0!
Interscholastic Athletics										
INSTRUCTIONAL SALARIES		A2855150-03	229,819	(7,002)		222,817	221,035		1,782	0.80%
Chaperones		A2855152-03	10,561	4,103		14,664	14,662		2	0.01%
Intramurals		A2855153-01	5,489	(600)		4,889	3,460		1,429	29.24%
trainer		A2855400-01	30,000			30,000			30,000	100.00%
EQUIPMENT		A2855200-01	3,090	11,486		14,576		14,576	-	0.00%
Officials		A2855430-01-73	55,819	(6,000)		49,819	47,884		1,935	3.88%
equipment repair		A2855433-01-73	6,001	2,785		8,786	8,665		121	1.37%
miscell contract expense		A2855439-01-73	36,632	(2,100)		34,532	34,482		50	0.15%
materials and supplies		A2855450-01-73	25,097	19,179	480	44,756	29,655	15,097	4	0.01%
Total:Interscholastic Athletics	-		402,508	21,850	480	424,838	359,843	29,673	35,322	8.31%
Total:Pupil Services	32.10		2,732,794	33,509	2,404	2,768,707	2,666,688	29,673	72,347	2.61%
Total:Instruction	396.20		33,496,666	(509,586)	263,040	33,250,120	31,111,074	296,615	1,842,431	5.54%

Account		Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense		Balance	var %
Transportation										
Pupil Transportation										
District Transportation Services										
Bus Drivers	17.07	A5510162-11-01	807,999	(37,900)		770,099	760,590	-	9,509	1.23%
Bus Driver Mechanic	1.00	A5510161-11-01	64,394	10,000		74,394	62,852		11,542	
Bus driver overtime		A5510162-11-02	40,000	(29,800)		10,200	6,361		3,839	37.64%
driver sports trips		a5510162-11-03	16,840	42,846		59,686	58,038		1,648	
driver field trips		a5510162-11-90	5,677	11,500		17,177	15,373		1,804	
Bus aide salary	6.50	A5510163-11	153,054	(31,100)		121,954	102,568		19,386	15.90%
Supervisor	1.00	A5510163-11-02	83,200			83,200	83,200	-	-	0.00%
trans supervisor support	2.00	A5510-163-11-03	104,854	8,800		113,654	110,590		3,064	2.70%
EQUIPMENT										
		A5510-200-11	2,700	3,551	8,580	14,831	8,845	3,286	2,700	18.20%
Contract		A5510-400-11	63,800	7,848	43,750	115,398	112,979	-	2,420	2.10%
INSURANCE (LIABILITY)										
		A5510-410-11	108,330	(9,500)		98,830	98,713	-	117	0.12%
bus repair		A5510-420-11	36,015	(10,156)		25,859	25,153	-	707	2.73%
trans supplies		A5510-430-11	7,000	(3,000)	940	4,940	2,944	363	1,633	33.05%
bus parts		A5510-450-11	55,740	3,868		59,608	51,035	-	8,572	14.38%
Gasoline		A5510-451-11	164,657	(12,346)		152,311	151,804	-	507	0.33%
tires and service		A5510-453-11	8,000	10,337		18,337	16,055	-	2,282	12.44%
oil and lube		A5510-454-11				-	-	-	-	#DIV/0!
miscellaneous		A5510-455-11	6,800	1,900	1,334	10,034	8,811	800	423	4.22%
Waste disposal		A5510456				-	-	-	-	
BOCES driver training		A5510-490-11	1,752			1,752		-	1,752	100.00%
BOCES shared transportation	0.00	A5510-491-11				-	-	-	-	#DIV/0!
	27.57		1,730,812	(33,152)	54,604	1,752,264	1,675,909	4,449	71,906	4.10%
Garage Building										
Non-instructional salary		A5530163-11-03	14,216	-		14,216	12,879		1,337	9.41%
Garage equipment		A5510200			13,151	13,151	10,210	-	2,941	22.36%
Natural gas		A5530423	5,000	(1,586)		3,414	3,414		-	
Electric		A5530424	6,200	2,750		8,950	7,406	541	1,003	
Telephone		A5530426	4,800	(1,150)		3,650	3,650		-	
miscellaneous/water sewer		A5530460				-	-		-	
Garage Water		A5530422-11	500	186		686	686		-	
Waste disposal		A5530456	2,500	(200)		2,300	2,274		26	
Garage Contractual		A5530400	445,474	6,077		451,551	441,426	10,125	-	0.00%
Total:Garage Building			478,690	6,077	13,151	497,918	481,945	10,666	5,307	1.07%
Contract Transportation										
SPORTS TRIPS		A5540-400-11-73	92,000	(75,000)		17,000	16,114	-	886	5.21%
FIELD TRIPS		a5540-400-11-90	7,200	(5,500)		1,700	-	-	1,700	100.00%
CONTRACT TRANSPORTATION		A5540-400-11	158,000	223,557		381,557	355,581	-	25,975	6.81%
Total:Contract Transportation			257,200	143,057	-	400,257	371,695	-	28,561	7.14%
CONTRACT TRANSPORTATION/BOCES										
Total:Transportation Services from BOCES		A5581490				-	-	-	-	#DIV/0!
Total:Pupil Transportation	27.57		2,466,702	115,981	67,755	2,650,438	2,529,549	15,115	105,774	3.99%
Total:Transportation	27.57		2,466,702	115,981	67,755	2,650,438	2,529,549	15,115	105,774	3.99%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense	Balance	var %
Home and Community Services									
Civic Activities									
Give community service HS		A8060150-03	5,200	-		5,200	4,100	1,100	21.15%
Give Travel		A8060-460-7	4,047			4,047	4,047		100.00%
community service supplies HS		A8060-450-03	2,812			2,812	2,435	377	13.41%
Total:Home and Community Services	0.00		12,059	-	-	12,059	6,535	5,524	45.81%

Account	Account	Original '23-24	Budget	prior yr	Adjusted 23-24	Appropriations	Encumbered	Unencumbered	
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expense	Balance	var %
Undistributed									
Employee Benefits									
State Retirement									
STATE RETIREMENT		A9010-800-01	787,000	(88,500)	-	698,500	618,463	-	80,037 11.46%
Total:State Retirement			787,000	(88,500)	-	698,500	618,463	-	80,037 11.46%
Teachers Retirement									
Teachers' Retirement		A9020-800-01	2,385,214	-	-	2,385,214	2,157,723	-	227,491 9.54%
RETIREMENT INCENTIVES		A9020-810	-	-	-	-	-	-	-
Total:Teachers Retirement			2,385,214	-	-	2,385,214	2,157,723	-	227,491 9.54%
Social Security									
Social Security		A9030-800-01	2,256,046	(77,792)	-	2,178,254	2,115,295	-	62,960 2.89%
Total:Social Security			2,256,046	(77,792)	-	2,178,254	2,115,295	-	62,960 2.89%
Workers' Compensation									
Workers' Compensation		A9040-800-01	162,054	-	-	162,054	162,054	-	- 0.00%
Total:Workers' Compensation			162,054	-	-	162,054	162,054	-	- 0.00%
Life Insurance									
Life Insurance		A9045-800-01	20,074	(1,007)	-	19,067	19,067	-	- 0.00%
Life Insurance			20,074	(1,007)	-	19,067	19,067	-	- 0.00%
Unemployment Insurance									
UNEMPLOYMENT INSURANCE		A9050-800-01	30,000	-	-	30,000	12,535	-	17,465 58.22%
Total:Unemployment Insurance			30,000	-	-	30,000	12,535	-	17,465 58.22%
Disability Insurance									
DISABILITY INSURANCE		A9055-800-01	28,787	8,445	-	37,232	37,232	-	- 0.00%
Total:Disability Insurance			28,787	8,445	-	37,232	37,232	-	- 0.00%
Hospital and Medical Insurance									
HOSPITAL,MEDICAL ACTIVE INSURANCE		A9060-810-01	6,210,625	62,753	-	6,273,378	5,990,429	-	282,950 4.51%
HOSPITAL,MEDICAL RETIREES INSURANCE		A9060-812-01	3,638,026	(215,587)	-	3,422,439	3,421,599	-	840 0.02%
Health Insurane Optouts from Plans		A9060-811-01	-	112,250	-	112,250	104,300	-	7,950 7.08%
HOSPITAL,ACTIVE,DENTAL INSURANCE		A9060-820-01	164,590	18,139	-	182,729	134,468	-	48,261 26.41%
HOSPITAL,RETIREE,DENTAL INSURANCE		A9060-822-01	108,890	(2,505)	-	106,385	106,314	-	71 0.07%
Total:Hospital and Medical Insurance			10,122,131	(24,950)	-	10,097,181	9,757,109	-	340,072 3.37%
Total:Employee Benefits			15,791,306	(183,804)	-	15,607,502	14,879,478	-	728,025 4.66%

Account Name	Account Code	Original '23-24 Budget	Budget Adjustments	prior yr encumber	Adjusted 23-24 Budget	Appropriations Expense	Encumbered	Unencumbered Balance	var %
Debt Service									
Serial Bonds, Stat. Bonds, RAN									
Serial bonds prin	A9711-600-01	890,000			890,000	890,000	-	-	0.00%
serial bonds	A9711-600-01-01	800,000			800,000	800,000			
serial bonds int	A9711-700-01	583,550			583,550	583,550	-	-	0.00%
statutory bonds prin installment	A9720-600-01	420,000			420,000	420,000	-	-	0.00%
Statutory bonds int installment	A9720700-01	27,022			27,022	27,022	-	-	0.00%
BAN Construction Principal	A9731-600-01	860,000			860,000	860,000	-	-	0.00%
BAN Construction Principal	A9731-600-01-01	1,088,100	1,790		1,089,890	1,089,890			
serial bond Interest	A9731-700-01	230,400			230,400	230,400	-	-	0.00%
BAN school construction	A9731-700-01-01	-			-	-			#DIV/0!
leases principal	A9788.6	-	247,675		247,675	247,675	-	-	0.00%
leases interest	A9788.7	-	21,354		21,354	21,354	-	-	0.00%
RAN Interest	A9770-700-01	-			-	-			#DIV/0!
principal other debt	A9789-600-01	242,281			242,281	242,281	-	-	0.00%
Interest other debt	A9789-700-01	39,939			39,939	39,939	-	-	0.00%
Total:Debt Service		5,181,292	270,819	-	5,452,111	5,452,111	-	-	0.00%
Interfund Transfers									
Transfer to Other Funds									
TRANSFER/SPECIAL AID FD/school lunch funds	A9901950	129,000	(1,791)		127,209	88,436	-	38,773	30.48%
Total:Transfer to Other Funds		129,000	(1,791)	-	127,209	88,436	-	38,773	30.48%
Transfer to Capital Projects Fund									
Total:Transfer to Capital Projects Fund		100,000	-	-	100,000	100,000	-	-	
Total:Interfund Transfers		229,000	(1,791)	-	227,209	188,436	-	38,773	17.06%
Total:Undistributed		21,201,598	85,224	-	21,286,822	20,520,025	-	766,798	3.60%
					21,286,822				
Grand Total	464.97	62,959,582	466,118	646,315	64,072,015	60,113,104	864,518	3,094,393	4.83%

8/3/2024

Scotia Glenville CSD
 Revenue Status report
 Third Fiscal Projection 23/24
 July 2023-June 2024
 Pre-West Audit

Account Name	Account Code	Budget Revenue	Revenue Adjustments	Adjusted Revenue	Shortfall () surplus	Var %	COMMENTS
Real property taxes	A1001	29,689,936	396,871	30,086,807	(19,492)	-0.06%	adj. to final tax roll
Deferred tax revenue							
Payment in lieu of Taxes	A1081	1,273,218	-	1,273,218	94,034	7.39%	Adirondack Beverage expans.
SCHOOL TAX RELIEF REIMBURSEMENT	A1085	2,799,229	(396,871)	2,402,358	0	0.00%	
						#DIV/0!	
INTEREST AND PENALTIES ON RP TAX	A1090	-	-	-	540	#DIV/0!	
Total:Real Property Taxes & Tax Items		33,762,383	-	33,762,383	75,082	0.22%	on budget
Charges for Services/OTHER DIST. GOVT							
DAY SCHOOL TUITION INDIVIDUAL	A1311	5,800	-	5,800	7,628	131.52%	
CONTINING EDUCATION TUITION	A1315	10,776	-	10,776	(10,776)	-100.00%	no coordinator
OTHER STUDENT FEES AND CHARGES	A1335	5,000	-	5,000	(5,000)	-100.00%	
ATHLETIC ADMISSIONS	A1411	10,000	-	10,000	(2,862)	-28.62%	football and basketball gate
OTHER CHARGES FOR SERVICES	A1489	-	-	-	14,470	#DIV/0!	facility use
Services for Other Districts	A2230	-	-	-	59,909	#DIV/0!	IESP billings
BOCES NON-TRANSPORTATION (ancillary	A2235	107,500	-	107,500	(105,500)	-98.14%	classroom rental
HEALTH SERVICE OTHER DISTRICTS	A2280	108,600	-	108,600	163,024	150.11%	health services at Meekel billed back to districts of orig.
Total:Charges for Services		247,676	-	247,676	120,893	48.81%	
Use of Money & Property							
INTEREST & EARNINGS	A2401	230,000	-	230,000	562,228	244.45%	
INTEREST & EARNINGS: reserve	A2401R	-	-	-	261,549	#DIV/0!	
Rental of property to individuals	a2410	-	-	-	13,200	#DIV/0!	
RENTAL OF REAL PROPERTY BOCES (s	A2413	30,000	-	30,000	(30,000)	-100.00%	
COMMISSIONS	A2450	-	-	-	52	#DIV/0!	
RENTAL (CLASSROOM SPACE)	A2410	-	-	-	-		
Total:Use of Money & Property		260,000	-	260,000	807,029	310.40%	
Sale of Property & Compensation for Loss							
SALE OF SCRAP & EXCESS MATERIALS	A2650, A2655	-	-	-	1,172	#DIV/0!	
Total:Sale of Property & Compensation for Loss		-	-	-	1,172	#DIV/0!	
Miscellaneous							
INSURANCE RECOVERIES, Compen. For	A2680, A2690	-	-	-	6,192	#DIV/0!	
REFUNDS OF PRIOR YRS EXP.BOCES AI	A2701	30,000	-	30,000	371,981	1239.94%	
Refund prior Year Expenditure health a	A2703	-	-	-	-	#DIV/0!	
PRIOR YEAR REFUNDS/MISCELLANEO	A2703.3,A2703.2	31,000	-	31,000	118,975	383.79%	NYSMEC \$84k
GIFTS & DONATIONS	A2705	4,000	22,791	26,791	(4,000)	-14.93%	
Interfund Revenue	a2801	-	-	-	-	#DIV/0!	
OTHER UNCLASSIFIED REVENUES	A2770	85,000	6,000	91,000	493,339	542.13%	DEBT RES \$358K DASNY \$16K
Total:Miscellaneous		150,000	28,791	178,791	986,487	551.75%	health care worker bonus
State Aid							
FOUNDATION AID (inc. excess cost aid)	A31011, A3102	15,545,941	-	15,545,941	61,664	0.40%	

Account Name	Account Code	Budget Revenue	Revenue Adjustments	Adjusted Revenue	Shortfall ()	
deduction for local share certain students	A31101.10				(88,380)	#DIV/0!
Cares ACT net of carve out	A4286				-	#DIV/0!
Pandemic adjustment	A4285				-	#DIV/0!
	A3102				-	#DIV/0!
Excess High Cost Aid (PUBLIC AND PRIVATE)	A31012	1,068,803		1,068,803	(109,266)	-10.22%
BOCES	A3103	1,681,113		1,681,113	184,559	10.98%
PRIOR YEAR AUDIT and Aid ADJUSTMENT	A3101.5-.6				-	#DIV/0!
software, textbook, Library Aid	A3260	190,918		190,918	(1,241)	-0.65%
TRANSPORTATION AID	A3101.4	1,994,000		1,994,000	(47,831)	-2.40%
Other state Aid plus charter school	A3289				2,000	#DIV/0!
					-	#DIV/0!
BUILDING AID	A3281	3,718,305		3,718,305	34,991	0.94%
COMPUTER HARDWARE AID	A3261	41,884		41,884	(148)	-0.35%
Total:State Aid		24,240,964		24,240,964	36,348	0.15%
Federal Aid						
MEDICARE D SUBSIDY	A4602	100,000		100,000	115,338	115.34%
Federal Aid FEMA	A4960				82,509	#DIV/0!
MEDICAID MANAGEMENT	A4601	155,000		155,000	57,473	37.08%
Total:Federal Aid		255,000		255,000	255,320	100.13%
Interfund transfer BAN premium	a5031					
Grand Total		58,916,023	28,791	58,944,814	2,282,332	3.87%
Tax Cert Reserve		0.00	0			
reserve for encumbrances/carry over			646,317	646,317		
Appropriated fund balance		4,043,558		4,043,558		0.00%
repair reserve			425,835	425,835		
Tax Cert Reserve			11,489	11,489		
app. Fund balance						
adjustments to original budget		4,043,558	1,083,641	5,127,199		
Source of Funds		62,959,581	1,112,432	64,072,013	2,282,332	3.56%