

Scotia-Glenville School District
Scotia, New York

To: Susan Swartz, Superintendent
From: Drew Giaquinto, Business Manager
Subject: Second Fiscal Projection 2024-2025
Date: January 21, 2025

I have completed the second fiscal projection for the year ending June 30, 2025, with the supporting Revenue and Budget Status reports and the Summary Variance Analysis and Fund Balance Projection report. **This fiscal projection reflects six months of actual expenditures and a 6-month projection.**

The projection is for an operating surplus of **\$2,148,090**, a \$759,442 increase from the first projection of **\$1,388,648**. Favorable interest income and Charges for Services (Health and Welfare, IESP) contribute to increased revenue of \$370,100 and savings of \$150,000 in Special Ed contractual and private tuition contributed to additional savings of \$389,000 in projected expenditures.

Expenses are favorable at \$1,737,165 (2.63%) and **Revenue** (Source of funds) is favorable at \$410,925 (0.62%).

Expenditure savings are primarily generated in Instructional Costs (\$708,000), Employee Benefits (\$535,000), Transportation (\$160,000) and Building and Grounds (\$150,000). Federal grant subsidies contribute \$815,000 of the favorable variance, health insurance \$200,000 and pension costs, \$169,000. Special Education is unfavorable at \$8,000 because we have reallocated savings from grant subsidies and private placements to cover the 13 additional placements from a year ago.

Revenue projects a favorable variance of \$410,925 (.62%) and reflects the first state aid output reports (favorable \$67,000). Favorable interest income and Charges for Services (Health and Welfare and IESP) contribute to the favorable activity. Interest rates have decreased from 4.70% in November to 4.50% in December and 4.18% in January. We anticipate maybe one more

rate reduction this fiscal year based on recent concerns expressed by the federal government on ongoing inflation.

The undesignated fund balance is projected to be \$4,601,842 compared to the \$2,590,136 at 6/30/24. We are allowed by SED to have 4% or \$2,638,904. The district will utilize \$4,308,558 to balance the 24/25 budget of which \$4,143,558 was derived from surplus and \$165,000 from reserves. The projection is to have \$4,601,842 in unrestricted fund balance for 6/30/25 before appropriating in lieu of increasing taxes.

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

- (A) Summary of Revenue and Expenses through six months by category vs. budget
- (B) Projected Expenditures and Encumbrances by department and category vs adopted and amended budget
- (C) Revenue Status Report which displays Revenue recognized at 6 months and projected to 6/30/25.
- (D) Appropriation Status Report displaying YTD activity v. original and amended budget

I will have the above reports and narrative ready for the board meeting on 01/27/2025. 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, 2024 - June 30, 2025				
		2nd fiscal projection				
		July 1, 2024 - June 30, 2025				
	1/14/2025					
Source of Funds	Amended 2024-25 Budget	2024-25 Projected	encumbrances	2024-25 (Fav) unfav		
Property Taxes	\$ 33,408,512	\$ 33,411,607		\$ 3,095	0.01%	
PILOTS	\$ 1,352,077	\$ 1,374,219		\$ 22,142	1.64%	
State Aid	\$ 24,778,369	\$ 24,845,734		\$ 67,365	0.27%	
Charges for services	\$ 247,678	\$ 351,724		\$ 104,046	42.01%	health and welfare offset boces rent.
Use of money & property	\$ 555,000	\$ 739,811		\$ 184,811	33.30%	interest inc.
Miscellaneous	\$ 152,000	\$ 170,471		\$ 18,471	12.15%	
Federal Aid	\$ 285,000	\$ 285,000		\$ -	0.00%	
Other: donations/gifts amend.	\$ 20,881	\$ 16,881		\$ (4,000)	-19.16%	
Reserve for Encumbr.	\$ 864,519	\$ 864,519		\$ -	0.00%	
Repair Reserve				\$ -		
Tax Cert. Reserce				\$ -		
Interfund revenue from Capital fund		\$ 14,995		\$ 14,995		close out capital proj.
Appropriated Fund Balance	\$ 4,308,558	\$ 4,308,558		\$ -	0.00%	
Source of Funds	\$ 65,972,594	\$ 66,383,519		\$ 410,925	0.62%	
		66,383,519				
		\$ -				

A

Use of Funds	Amended			2024-25		
Classification	2024-25 Budget	2024-25 Projected	encumbrances	(Fav) unfav		
Admin/General Support	\$ 2,252,595	\$ 2,228,867		\$ (23,728)	-1.05%	P&C insur \$9k auditing \$9k postage \$7k
Building and Grounds	\$ 4,510,993	\$ 4,360,524		\$ (150,469)	-3.34%	utilities \$98k staff \$53k
General Support	\$ 6,763,588	\$ 6,589,391	\$ -	\$ (174,197)	-2.58%	
	Amended			2024-25		
	2024-25 Budget	2024-25 Projected	encumbrances	(Fav) unfav		
Instructional Admin. and Improv.	\$ 3,282,421	\$ 3,207,453		\$ (74,968)	-2.28%	t/over - \$18k, grant -\$33k -aded \$10k
Instructional Regular School	\$ 15,824,814	\$ 15,116,691		\$ (708,123)	-4.47%	Federal grant subsidy \$365k, savings on turnover, 289k
Instructional Handicapped Program	\$ 9,869,208	\$ 9,877,039		\$ 7,831	0.08%	on budget
Instructional Occupational Ed	\$ 1,312,930	\$ 1,311,091		\$ (1,839)	-0.14%	on budget
Instructional Special Schools	\$ 58,544	\$ 28,365		\$ (30,179)	-51.55%	grant covered partial summer school
Instructional Library and Audio Vi.	\$ 628,282	\$ 618,750		\$ (9,532)	-1.52%	on budget
Instructional Computer Assisted Instr.	\$ 689,882	\$ 689,883		\$ 1	0.00%	on budget
Instructional Guidance	\$ 881,790	\$ 845,416		\$ (36,374)	-4.13%	savings on summer work, -\$11k
Instructional Health Services	\$ 500,846	\$ 500,722		\$ (124)	-0.02%	on budget
Instructional Psychol. Services	\$ 509,583	\$ 501,847		\$ (7,736)	-1.52%	on budget
Instructional Social Work	\$ 667,953	\$ 659,380		\$ (8,573)	-1.28%	savings on summer work
Instructional Interscholastic Sports	\$ 474,666	\$ 459,417		\$ (15,249)	-3.21%	coaches salaries
Instructional	\$ 34,700,919	\$ 33,816,054	\$ -	\$ (884,865)	-2.55%	
		\$ 33,816,054				
	Amended			2024-25		
	2024-25 Budget	2024-25 Projected	encumbrances	(Fav) unfav		
Transportation	\$ 2,869,336	\$ 2,709,669		\$ (159,667)	-5.56%	savings on contract tran. -\$106k
Home and Community	\$ 12,267	\$ 7,512		\$ (4,755)	-38.76%	less than anticipated
Employee Benefits	\$ 16,091,495	\$ 15,556,751		\$ (534,744)	-3.32%	Pension \$168k, medical Ins. \$200k
Debt Service	\$ 5,320,989	\$ 5,320,988		\$ (1)	0.00%	on budget
Interfund transfers	\$ 214,000	\$ 235,064		\$ 21,064	9.84%	on budget
Use of Funds	\$ 65,972,594	\$ 64,235,429	\$ -	\$ (1,737,165)	-2.63%	
		64,235,428				
	Amended			2024-25		
	2024-25 Budget	2024-25 Projected	encumbrances	Fav (unfavor)		
Operating surplus	\$ 0	\$ 2,148,090		\$ 2,148,090		

Fund balance projected @6/30/24	6/30/2024	Change 24-25	(inc ded reser. Int)		Budget approp. 25-26	Reserve allocation bud 25/26	Fund Bal. 6/30/2025
			End of year closing	24-25 surplus			
Undesignated-Unrestricted	\$ 2,590,136	\$ (14,995)		\$ 2,148,090		\$ (136,384)	\$4,586,847
Prepaid expenses							\$ -
Unreserved-Tax Levy-Assigned	\$ 4,308,558	\$ (4,308,558)					\$ -
Post-closing Interest to reserves						\$ 136,384	\$ 136,384
Unemployment Reserve-Restricted	\$ 170,720						\$ 170,720
Workers' Comp. Reserve- restricted	\$ 788						\$ 788
Retirement Reserve-restricted	\$ 1,381,361						\$ 1,381,361
TRS Reserve	\$ 1,576,421						\$ 1,576,421
Tax Cert. Reserve-restricted	\$ 577,843						\$ 577,843
Employee Benefit Reserve-restricted	\$ 678,336						\$ 678,336
Repair reserve	\$ 748,230						\$ 748,230
Reserve for Debt-restricted	\$ 959,562	\$ 14,995					\$ 974,557
Reserve for prior period encumbr	\$ 864,518						\$ 864,518
Fund Balance position	\$ 13,856,473	\$ (4,308,558)	\$ -	\$ 2,148,090	\$ -	\$ -	\$ 11,696,006

		Scotia Glenville CSD								
		Budget Status report with projected expenditures								
1/9/2025		Fiscal Year 2024-25								
12/20/2024		2nd fiscal projection, July 1 - June 30th								
						2nd fiscal		Projected		
Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses 24/25	amend. Budget (savings)/overage	adopted budget variance comments	
Board of Education										
Board of Education										
CONTRACTUAL/BOE		A1010400-01	17,313	291	-	17,604	17,604	-	convention, dues	
SUPPLIES/BOE		A101450-01	475	(291)	-	184	184	-		
Total:Board of Education			17,788	-	-	17,788	17,788	-		
District Clerk										
NONINSTRUCTIONAL SALARY/DIST CLERK	0.00	A1040160-01	70,945	(49,245)		21,700	21,274	(426)	retired 8/24, became stip	
SUPPLIES/DIST. CLERK		A1040450-01	170	-		170	170	-		
Total:District Clerk	0.00		71,115	(49,245)	-	21,870	21,444	(426)	on budget	
District Meeting										
DIST MEETING CONT & OTHER		A1060400-01	4,744	-		4,744	4,744	-	one budget vote	
DIST MEETING MAT & SUPPLY		A1060450-01	700	-		700	700	-		
Total:District Meeting			5,444	-	-	5,444	5,444	-		
Total:Board of Education	0.00		94,347	(49,245)	-	45,102	44,676	(426)		
Central Administration										
Chief School Administrator										
SI SALARY	1.00	A1240150-01	225,196			225,196	225,196	-	on budget	
SI Supplemental salary		A1240151-01	6,750			6,750	6,500	(250)	on budget	
NONINSTRUCTIONAL SALARY/SI	2.00	A1240161-01	103,476			103,476	103,477	1	on budget	
NONINSTRUCTIONAL SALARY/SI		A1240162-01	6,000	19,999		25,999	24,570	(1,429)	bd mtd support, security	
Equipment		A1240200	-			-	-	-		
contractual		A1240400-01	47,050	(841)	3,600	49,809	49,809	-	diversity training	
materials and supplies		A1240450-01	1,582	228		1,810	1,810	-		
Total:Chief School Administrator	3.00		390,054	19,386	3,600	413,040	411,362	(1,678)		
Total:Central Administration			390,054	19,386	3,600	413,040	411,362	(1,678)		
Finance										
Business Administration										
NONINSTRUCTIONAL SALARIES/BUS. ADM.	5.00	A1310161-01	390,126	6,045	-	396,171	405,000	8,829	vac buy back, temp help	
NONINSTRUCTIONAL SALARIES/ SUPP BUS. ADM.		A1310162-01	6,240	-		6,240	6,240	-	budget work, training st	
Contractual and other		A1310400-01	56,150	(2,579)	500	54,071	52,000	(2,071)		
Supplies		A1310450-01	1,783	(146)		1,637	1,637	-		
BOCES		A1310490-01	139,441	2,950		142,391	142,391	-		
Total:Business Administration	5.00		593,740	6,270	500	600,510	607,268	6,758	contractual services at	
Auditing										
SALARY/NONINSTRUCT/INT AUDITOR	0.2	A1320160-01	7,545	-		7,545	7,545	-	claims auditor, bank rec	
PROFESSIONAL FEES/AUDITING		A1320400-01	39,662	-	14,000	53,662	46,320	(7,342)		
Total:Auditing	0.20		47,207	-	14,000	61,207	53,865	(7,342)	less than anticipated	
Treasurer										
SALARY/NONINSTRUCTIONAL/TREASURER	1.00	A1325160-01	108,556	6,000		114,556	114,556	-	on budget	
CONTRACTUAL/TREASURER		A1325449	130	-		130	18	(112)		
SUPPLIES/TREASURER		A1325450-01				-		-		
Total:Treasurer	1.00		108,686	6,000	-	114,686	114,574	(112)	on budget	
Tax Collection										
PROFESSIONAL FEES/TAX COLLECTION		A1330400-01	12,441	-	-	12,441	11,644	(797)		

B

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
Total:Tax Collection			12,441	-	-	12,441	11,644	(797)	less than anticipated
Fiscal Agent Fee									
PROFESSIONAL FEES/FISCAL AGENT		A1380400-01	20,100	-	-	20,100	18,000	(2,100)	debt services and filings
Total:Fiscal Agent Fee			20,100	-	-	20,100	18,000	(2,100)	expenses incur. in H fun
Total:Finance	6.20		782,174	12,270	14,500	808,944	805,351	(3,593)	
Staff									
Legal									
ATTORNEY FEES		A1420400-01	57,325	-	-	57,325	57,325	-	arbitration; local 766
Total:Legal			57,325	-	-	57,325	57,325	-	on budget
Personnel									
Personnel - Instructional salary	0.40	A1430150-01	54,912	3,312		58,224	58,224	-	amend to DCI xtract
Personnel non-instructional salary	1.00	A1430161-01	46,452	(5,000)		41,452	41,227	(225)	
Personnel non-instructional salary		A1430162-01	500	2,888		3,388	3,388	-	
Personnel contract and other		A1430400-01	12,855			12,855	12,855	-	
BOCES/LABOR RELATIONS WORKSHOPS		A1430490-01	5,200	-		5,200	5,200	-	OLAS service
Total:Personnel	1.40		119,919	1,200	-	121,119	120,894	(225)	on budget
Public Information & Services									
Public information contractual and other		A1480400-01	18,561		-	18,561	18,561	-	
public information materials and supplies		A1480450-01	1,500	565	-	2,065	2,065	-	
BOCES/PUBLIC INFO & SERVICES		A1480490-01	152,189	-		152,189	152,189	-	
			172,250	565	-	172,815	172,815	-	
Total:Staff	1.40		349,494	1,765	-	351,259	351,034	(225)	on budget
Central Services									
Operation of Plant									
Salary Custodians contractual HS	8.00	A1620161-03-01	358,155	(72,758)		285,397	245,000	(40,397)	out source FTE /Turnov
Salary Custodians contractual MS	5.00	A1620161-04-01	237,848	(72,758)		165,090	180,882	15,792	outsource 1 FTE
Salary Custodians contractual GD	2.50	A1620161-06-01	118,800	-		118,800	115,284	(3,516)	turnover svgs
Salary Custodians contractual GW	2.50	A1620161-07-01	119,819	-		119,819	115,513	(4,306)	turnover svgs
Salary Custodians contractual Lincoln	1.50	A1620161-08-01	121,641	(36,379)		85,262	81,994	(3,268)	on budget (outsource 1 F
Salary Custodians contractual Sacandaga	3.00	A1620161-10-01	139,194	(36,379)		102,815	102,398	(417)	out source 1 FTE
Salary Custodians contractual DW	1.00	A1620161-13-01	55,390	-		55,390	55,390	-	on budget
Custodial and Cleaner overtime DW	0.00	A1620161-13-02	62,461	(5,000)		57,461	50,000	(7,461)	out source support
building check	0.00	A1620161-13-04	32,175	-		32,175	30,000	(2,175)	interdep't reallocation
Salary Custodians supp DW		A1620161-13-03	42,299	28,000		70,299	70,299	-	cover staff vacancies etc
EQUIPMENT		A1620200-13	40,000	(5,053)	4,609	39,556	39,556	-	
Water and Sewer		A1620422-13	43,439	-		43,439	43,439	-	irrigation costs for field
Natural Gas		A1620423-13	245,000	-		245,000	200,000	(45,000)	locked In prices, effic.
Electricity		A1620424-13	416,960	-	15,372	432,332	382,332	(50,000)	locked In prices, effic.
Oil		A1620425-13	60,000	-		60,000	60,000	-	favorable rates, usage
Telephone		A1620426-13	42,618	-		42,618	40,000	(2,618)	savings fax line reconf.
Equipment repair		A1620433-13	11,386	-		11,386	9,000	(2,386)	less than anticipated
Custodial supply		A1620453-13	139,691	(8,000)	32,020	163,711	176,848	13,137	on budget
Contractual expense		A1620460-13	76,014	395,132	11,518	482,664	482,663	(1)	on budget
BOCES		A1620490-13	8,822	-		8,822	8,061	(761)	on budget
Total:Operation of Plant	23.50		2,371,712	186,805	63,519	2,622,036	2,488,659	(133,377)	energy and t/over
Maintenance of Plant									
SALARY	6.00	A1621161-13-01	444,421	(8,000)		436,421	432,510	(3,911)	savings on repl. Hire
SALARY OT		A1621161-13-02	58,287	(10,300)		47,987	40,000	(7,987)	
building check		A1621163-13-04	11,130	300		11,430	11,430	-	

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
SALARY Supp		A1621161-13-03	36,458	(7,000)		29,458	28,700	(758)	savings summer help
Plant Maint. Grounds	3.00	A1621162-1301	186,514	-		186,514	186,514	-	on budget
Plant Maint. Grounds OT		A1621162-13-02	31,800	2,000		33,800	33,426	(374)	spring sports, snow rem
Plant Maint. Supev	0.00	A1621163-01	-	-	-	-	-	-	-
Plant Maint. Supev ot/supp		A1621163-02							
Plant Maint equipment		A1621200	45,000	1,873	9,521	56,394	56,394	-	-
Plant Maint. Equipment repair		A1621433-13	27,248	(15,000)	18,392	30,640	30,640	-	-
SRO contractual		A1621-400-01	156,000		5,322	161,322	161,322	-	-
plant maint. HS project		A1621-400-03							
Plant Maint. District Wide projects		A1621440-13	108,220	13,450	46,009	167,679	167,679	-	-
Plant Maint. GW parking lot repair reserve		A1621-440-07		(4,062)	392,187	388,125	384,063	(4,062)	-
Plant Maint. Lincoln projects		A1621-440-08							
Plant Maint. Lead remediation		A1621-440-13-01							
Plant Maint. Materials		A1621451-13	59,336	-		59,336	59,336	-	on budget
Plant Maint. Ground supply		A1621452-13	34,273	(3,000)		31,273	31,273	-	on budget
plant maint. Contractual expense		A1621460-13	194,398	11,180	3,800	209,378	209,378	-	on budget
BOCES (Safety Specialist, fire inspection)		A1621490-13	39,200	-		39,200	39,200	-	on budget
Total:Maintenance of Plant	9.00		1,432,285	(18,559)	475,231	1,888,957	1,871,865	(17,092)	
Central Printing & Mailing									
POSTAGE		A1670400-01	57,386	-	-	57,386	50,000	(7,386)	less than antic
Total:Central Printing & Mailing			57,386	-	-	57,386	50,000	(7,386)	
Central Data Processing									
wide area network contractual		A1680400-01	2,600	-	-	2,600	2,600	-	-
Wide area network supplies		A1680451-01	250			250	250	-	-
Total:Central Data Processing			2,850	-	-	2,850	2,850	-	on budget
Total:Central Services	32.50		3,864,233	168,246	538,750	4,571,229	4,413,374	(157,855)	
Special Items									
Unallocated Insurance									
UNALLOCATED INSURANCE		A1910400-01	258,828			258,828	250,000	(8,828)	stud. accid 15k P&C 214
Total:Unallocated Insurance			258,828	-	-	258,828	250,000	(8,828)	
School Association Dues									
SCHOOL ASSOCIATION DUES		A1920400-01	4,500	91	-	4,591	3,000	(1,591)	less than antic
Total:School Association Dues			4,500	91	-	4,591	3,000	(1,591)	less than antic
Refund of Real Property Taxes									
REFUNDS ON REAL PROPERTY TAX		A1964400-01	15,600	-		15,600	15,600	-	-
Total:Refund of Real Property Taxes			15,600	-		15,600	15,600	-	-
BOCES Administrative Cost									
ADMINISTRATIVE CHG/BOCES		A1981492-01	294,994	-	-	294,994	294,994	-	on budget
CAPITAL		A1981490CAP	-			-	-		
Total:BOCES Administrative Cost			294,994	-	-	294,994	294,994	-	-
Total:Special Items	-		573,922	91	-	574,013	563,594	(10,419)	
Total:General Support	43.10		6,054,224	152,513	556,850	6,763,587	6,589,391	(174,196)	
Instruction									
Instruction Administration & Improvement									
Curriculum Development & Supervision									
SALARY/CURRICULUM DEVELOPMENT	0.60	A2010150-01	82,368	5,184		87,552	85,752	(1,800)	DCI xtract amend.
Curriculum work (summer)		A2010151-01	68,798	(1,615)		67,183	67,184	1	
SALARY/CURRICULUM non-instruc	0.50	A2010161-01	35,807	1		35,808	35,807	(1)	
contractual and other DW		A2010400 01	59,812	(14,816)	150	45,146	45,146	-	prior yr r/over learning
curr development Admin Pool		A2010-400-01-01	6,636	(1,215)		5,421	5,421	-	

Account		Account	Original '24-25	Budget	prior yr	Adjusted 24-25	projected	amend. Budget	adopted budget
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expenses	(savings)/overage	variance comments
curr development Director of Curr		a2010-400-01-11	2,810	190		3,000	3,000	-	
curroci;l, development academic head social studies		a2010-400-01-29				-	-	-	
curriculum development english		a2010400-01-25	425	-		425	425	-	
curriculum development Math		a2010-400-01-27	425	-		425	425	-	
curriculum dev science		a2010-400-01-28	425	-		425	425	-	
Curriculum development fine arts		a2010-400-01-72	425	-		425	425	-	
curriculum development phys ed		A2010-400-01-75	425	1,025		1,450	1,450	-	
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	-	
curriculum development Lincoln		A2010-400-08	425			425	425	-	
curriculum development Field Trips		A2010-410-01	5,000	-		5,000	5,000	-	
APPR contractual		a2010409-01	4,575	(4,575)		-	-	-	
materials and supplies		A2010450-01	400			400	400	-	
BOCES		A2010490-03	46,829	15,222		62,051	62,051	-	
Total:Curriculum Development & Supervision	1.10		319,835	(599)	150	319,386	317,586	(1,800)	on budget
Supervision - Regular School									
INSTRUCT. SALARIES DW	4.50	A2020151-01	441,982	120,002		561,984	561,983	(1)	
INSTRUCT. SALARIES hs	5.50	A2020151-03	672,443	2,800		675,243	675,209	(34)	
INSTRUCT. SALARIES ms	3.00	A2020151-04	383,300	-		383,300	383,301	1	
INSTRUCT. SALARIES GD	1.00	A2020151-06	151,475	-		151,475	151,474	(1)	on budget
INSTRUCT. SALARIES GW	1.00	A2020151-07	131,995	(11,300)		120,695	120,609	(86)	
INSTRUCT. SALARIES Lincoln	1.00	A2020151-08	151,474			151,474	151,474	-	on budget
INSTRUCT. SALARIES SAC	1.00	A2020151-10	150,199			150,199	150,199	-	on budget
INSTRUCT. SALARIES Supp	1.00	A2020152-01	24,592	85,000		109,592	105,000	(4,592)	HR admin
IT Director non-instructional	0.00	A2020-160-01	105,997	(105,997)		-	-	-	realloc to DW
NON-INSTRUCTIONAL SALARIES DW	1.93	A2020161-01	72,678	(6,500)		66,178	32,421	(33,757)	grant subsidy \$43k,
NON-INSTRUCTIONAL SALARIES HS	4.94	A2020161-03	185,794	-		185,794	175,968	(9,826)	turnover savings
NON-INSTRUCTIONAL SALARIES MS	2.00	A2020161-04	79,896	(116)		79,780	79,162	(618)	on budget
NON-INSTRUCTIONAL SALARIES GD	1.40	A2020161-06	42,915	116		43,031	35,453	(7,578)	turnover savings
NON-INSTRUCTIONAL SALARIES GW	1.53	A2020161-07	45,078			45,078	45,070	(8)	on budget
NON-INSTRUCTIONAL SALARIES LINCOLN	1.53	A2020161-08	48,557			48,557	48,078	(479)	on budget
NON-INSTRUCTIONAL SALARIES SAC	2.00	A2020161-10	53,729	-		53,729	53,176	(553)	
NON-INSTRUCTIONAL SALARIES Support DW	0	A2020162-01	26,473	(9,000)		17,473	10,000	(7,473)	less than anti subs
NON-INSTRUCTIONAL SALARIES Support HS	0	A2020-16203		5,000		5,000	4,543	(457)	
NON-INSTRUCTIONAL SALARIES Support MS		A2020162-04	3,007	500		3,507	3,507	-	
NON-INSTRUCTIONAL SALARIES Support GD		A2020162-06	2,559	1,500		4,059	4,059	-	
NON-INSTRUCTIONAL SALARIES Support GW		A2020162-07	3,795	700		4,495	4,000	(495)	
NON-INSTRUCTIONAL SALARIES Support Lin		A2020162-08	3,002	800		3,802	3,700	(102)	
NON-INSTRUCTIONAL SALARIES Support SAC		A2020162-10	2,709	500		3,209	3,000	(209)	
contractual and other		A2020400-01	12,141	-		12,141	12,141	-	on budget
materials and supplies		A2020450-01				-	-	-	
Total:Supervision - Regular School	33.33		2,795,790	84,005	-	2,879,795	2,813,527	(66,268)	turnover and grants

Account		Account	Original '24-25	Budget	prior yr	Adjusted 24-25	projected	amend. Budget	adopted budget
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expenses	(savings)/overage	variance comments
Supervision Special Schools									
AD ED Super instructional sal Supp		A2040152-01	7,300			7,300	-	(7,300)	no program
summer school clerical		A2040162-01	433			433	-	(433)	covered by grant
super spec sch contractual and other		A2040400-01	1,607			1,607	-	(1,607)	covered by grant
super spec sch materials and other		A2040450-01	613			613	-	(613)	covered by grant
Supervision Special Schools	-		9,953	-	-	9,953	-	(9,953)	
In-Service Training - Instruction									
INSERVICE Model schools		A2070.151-03	15,045	(4,005)		11,040	11,040	-	
Retiree Sick Pay		A2070.151-01		-		-	-	-	
Inservice Contractual AND STAFF DEV HS		A2070400(400-03			-	-	-	-	
BOCES DW		A2070-490-01	-	-		-	-	-	
BOCES/INSERVICES		A2070490-03	60,725	1,522	-	62,247	65,300	3,053	0
Total:In-Service Training - Instruction	-		75,770	(2,483)	-	73,287	76,340	3,053	
Total:Instruction Administration & Improvement	34.43		3,201,348	80,923	150	3,282,421	3,207,453	(74,968)	
Teaching									
Regular School									
TEACHER SALARIES, FULL K	0.00	A2110110-01	2,060	-		2,060	2,060	-	Kindger. Screenin.g
TEACHER SALARIES, FULL K	2.00	A2110110-06	145,932	-		145,932	145,874	(58)	
TEACHER SALARIES, FULL K	2.00	A2110110-07	160,350			160,350	160,297	(53)	on budget
TEACHER SALARIES, FULL K	2.00	A2110-110-08	176,844			176,844	176,776	(68)	on budget
TEACHER SALARIES, FULL K	3.00	A2110-110-10	240,887	217		241,104	241,104	-	on budget
Elementary Teachers salary	0.00	A2110-120-01 DW	3,000	-		3,000	-	(3,000)	reallocation
Elementary Teachers salary HS	1.17	A2110120-03	83,002	-		83,002	80,505	(2,497)	on budget
Elementary Teachers salary MS	10.67	A2110-120-04	919,518	-		919,518	838,294	(81,224)	1 fte transfer
Elementary Teachers salary GD	14.30	A2110120-06	1,016,799	26,933		1,043,732	1,021,227	(22,505)	on budget
Elementary Teachers salary GW	15.52	A2110120-07	1,114,032	-		1,114,032	1,127,000	12,968	on budget
Elementary Teachers salary LINCOLN	13.90	A2110120-08	1,117,401			1,117,401	943,708	(173,693)	grant subsidies
Elementary Teachers salary SAC	26.82	A2110120-10	1,970,361	(217)		1,970,144	1,755,198	(214,946)	grant subsidies
Sec teaching salaries HS	53.30	A2110130-03	3,876,668	(30,450)		3,846,218	3,800,685	(45,533)	staff reduction 4 fte
Sec teaching salaries MS	26.52	A2110130-04	2,143,643	-		2,143,643	2,034,000	(109,643)	staff reduction 1.5 fte
Sec teaching salaries GD	0.89	A2110130-06	25,643	450		26,093	26,072	(21)	on budget
Sec teaching salaries GW	1.10	A2110130-07	41,156			41,156	41,151	(5)	on budget
Collateral duties HS		A2110131-03	36,000			36,000	34,000	(2,000)	on budget
Collateral duties MS		A2110131-04	18,517			18,517	12,000	(6,517)	less than anticipated
SEC Home teaching salaries		A2110132-01	69,348			69,348	40,000	(29,348)	less than anticipated
collateral chaperones HS		A2110133-03	750	-		750	750	-	on budget
collateral chaperones MS		A2110133-04	712	-		712	712	-	on budget
Sub Teaching		A2110140-01	473,260	(38,200)		435,060	415,000	(20,060)	on budget
Teaching Non-Instructional Salary HS	3.86	A2110160-03	89,798	1,000		90,798	90,798	-	on budget
Teaching Non-Instructional Salary MS	2.14	A2110160-04	55,359	-		55,359	53,000	(2,359)	on budget
Teaching Non-Instructional Salary GD	2.08	A2110160-06	40,765	1,200		41,965	41,436	(529)	on budget
teaching Non-instructional salar GW	1.14	A2110160-07	44,877	(3,500)		41,377	38,000	(3,377)	on budget
teaching Non-instructional salar Lincoln	3.43	A2110160-08	45,877	(1,000)		44,877	44,877	-	on budget
teaching Non-instructional salar SAC	3.00	a2110160-10	46,173	7,500		53,673	50,000	(3,673)	on budget
teaching Equipment DW		A2110-200-01	5,200	(3,412)		1,788	1,788	-	on budget
Equipment music		A2110-200-01-72	5,200	-		5,200	5,200	-	on budget
PE equipment DW		A2110-200-01-73				-	-	-	
Equipment SHS		A2110-200-03				-	-	-	

Account		Account	Original '24-25	Budget	prior yr	Adjusted 24-25	projected	amend. Budget	adopted budget
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expenses	(savings)/overage	variance comments
Equipment GW		A2110-200-07		850	-	850	850	-	
Equipment SAC		A2110-200-10		-	-	-	-	-	
Translation Services		A2110-400-01	1,545	(131)	-	1,414	1,414	-	
Teaching commencement/other contr.		A2110430-03	10,303		-	10,303	10,303	-	
teaching equipment repair		A2110433-01	4,600			4,600	4,600	-	on budget
Gifted and Talented		A2110434-01	1,369	131		1,500	1,500	-	on budget
Performing arts contractual/fine arts dance residency DW		A2110436-01-72	3,000	-		3,000	3,000	-	
Copier maintenance		A2110437-01-90	3,121	-		3,121	3,121	-	
Music contract expense		A2110438-01-72	4,181	-		4,181	4,181	-	
Misc. Teaching expense		A2110439-01-90	8,577	(750)	488	8,315	8,315	-	
5th grade field trips GD		a2110-439-06	2,163			2,163	2,163	-	on budget
5th grade field trips GW		A2110-439-07	2,163			2,163	2,163	-	on budget
5th grade field trips Lincoln		A2110-439-08	2,163			2,163	2,163	-	on budget
5th grade field trips SAC		A2110-439-10	3,245			3,245	3,245	-	on budget
supplies ESL DW		A2110451-01-35	1,014	-	-	1,014	1,014	-	relocation
supplies gifted and talented DW		a2110451-01-40	2,246			2,246	2,246	-	on budget
supplies PSEN DW		a2110-451-01-50	2,743	-		2,743	2,743	-	on budget
supplies art DW		a2110451-01-70	15,836	-		15,836	15,836	-	on budget
supplies music DW		a2110451-01-72	4,971	-		4,971	4,971	-	on budget
supplies PE DW		a21104510173	3,957	(9)		3,948	3,948	-	on budget
supplies health ED DW		a2110451-01-74	1,664	-		1,664	1,664	-	
supplies adaptive physical ed DW		a2110151-01-75	191	9		200	200	-	on budget
supplies DW		a2110451-01-90	5,338	(3,600)	602	2,340	2,340	-	reallocation
supplir HD		a2110451-03		-		-	-	-	
supplies SR HS revolving funds		A2110451-03-02		(355)		(355)	(355)	-	
supplies SHS Principals account		A2110451-03-03				-	-	-	
supplies SHS building		a2110451-03-24	8,507	(74)		8,433	8,433	-	
supplies SHS English		a2110-451-03-25	746	-		746	746	-	on budget
supplies SHS foreign language		a2110-451-03-26	746	-		746	746	-	
supplies SHS Math		a2110451-03-27	746	-		746	746	-	on budget
supplies SHS science		a2110-451-03-28	7,465	4,019	-	11,484	11,484	-	on budget
supplies SHS soc studies		a2110451-03-29	746	-		746	746	-	
supplies SHS alternative Ed		a2110-451-03-30	297	-		297	297	-	reallocation
supplies SHS business ED		a2110-451-03-47	388	-		388	388	-	on budget
supplies SHS Home EC		a2110-451-03-48	2,363	500		2,863	2,863	-	on budget
supplies SHS technology		a2110-451-03-49	5,310	-		5,310	5,310	-	on budget
supplies MS building		a2110451-4-24	6,986	406		7,392	7,392	-	on budget
supplies MS english		a2110-451-04-25	620	-		620	620	-	on budget
supplies MS foreign language		a2110-451-04-26	620	-		620	620	-	relocation
supplies MS math		a2110-451-04-27	620	-		620	620	-	on budget
supplies MS science		a2110-451-04-28	5,435	(420)		5,015	5,015	-	reallocation
supplies MS soc studies		a2110-451-04-29	620	-		620	620	-	on budget
supplies MS SAIL		a2110-451-01-31	406	(406)		-	-	-	on budget
supplies MS home and careers		a2110-451-04-48	1,822	250		2,072	2,072	-	on budget
supplies MS technology		a2110451-04-49	4,030	-		4,030	4,030	-	on budget
supplies General teaching GD		a2110451-06	5,790	-	-	5,790	5,790	-	on budget
supplies General teaching GW		a2110451-07	5,794	(7)	611	6,398	6,405	7	on budget
supplies general teaching Lincoln		a2110-451-08	6,526	(11)	819	7,334	7,345	11	on budget
supplies general teaching SAC		a2110-451-10	7,361	(48)	876	8,189	8,189	-	on budget
duplicating supplies		a2110-452-01-90	42,758	-		42,758	42,758	-	on budget
Foster placement and other tuition		a2110-471-01	65,447	-	-	65,447	65,447	-	on budget

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
Payment to Charter schools		A2110-473-01	41,537	67,849		109,386	109,386	-	on budget
Textbooks fine arts		a2110-480-01-72	18,444	-		18,444	18,444	-	on budget
textbooks DW		a2110-480-01-90	134,738	(25,387)	61,507	170,858	170,858	-	on budget
textbooks GD		a2110-480-06	1,082	-	-	1,082	1,082	-	on budget
textbooks GW		a2110-480-07	1,082	-	562	1,644	1,644	-	on budget
textbooks Lincoln		a2110-480-08	1,082	-	309	1,391	1,391	-	on budget
textbooks SAC		a2110-480-10	1,082	-	-	1,082	1,082	-	on budget
Test scoring		A2110-491-01	16,977	4,772		21,749	21,749	-	on budget
Arts in Education Gifted and talented		A2110-494	45,453	(12,587)	7,430	40,296	40,296	-	on budget
Boces miscellaneous		A2110-495	31,473	(5,881)		25,592	25,592	-	on budget
boces miscellaneous GEERS		A2110-495-01				-	-	-	on budget
Computer tech plan boces		A2110-497	1,161,671	-	63,318	1,224,989	1,224,989	-	on budget
Textbooks Non-public BOCES		A2110-498	8,359			8,359	8,359	-	on budget
						-	-	-	
Total:Regular School	189.84		15,698,651	(10,359)	136,522	15,824,814	15,116,691	(708,123)	on budget
Programs for Handicapped Children									
INSTRUCTIONAL SALARIES DW	1.00	A2250150-01	38,905	2,050		40,955	40,851	(104)	loss of grant for medicaid s
INSTRUCTIONAL SALARIES HS	23.00	A2250150-03	1,209,516	(39,050)		1,170,466	1,164,190	(6,276)	on budget
INSTRUCTIONAL SALARIES MS	18.00	A2250150-04	1,130,868	(101,200)		1,029,668	1,003,905	(25,763)	grant subsidies
INSTRUCTIONAL SALARIES GD	7.00	A2250150-06	403,860	(39,934)		363,926	363,824	(102)	staff reduction
INSTRUCTIONAL SALARIES GW	12.90	A2250150-07	599,713	(95,000)		504,713	496,577	(8,136)	1 fte staff reduction,
INSTRUCTIONAL SALARIES LIN	12.70	A2250150-08	672,250	(37,000)		635,250	633,379	(1,871)	federal grant subsidy offset
INSTRUCTIONAL SALARIES SAC	7.00	A2250150-10	487,092			487,092	484,720	(2,372)	on budget
NON-INSTRUCTIONAL SALARIES HS	7.82	A2250161-03	149,566	(70,500)		79,066	79,066	-	
NON-INSTRUCTIONAL SALARIES MS	4.89	A2250161-04	158,678	(44,000)		114,678	114,678	-	
NON-INSTRUCTIONAL SALARIES GD	5.35	A2250161-06	123,619	(40,600)		83,019	83,119	100	
NON-INSTRUCTIONAL SALARIES GW	8.92	A2250161-07	160,221	12,500		172,721	172,721	-	
NON-INSTRUCTIONAL SALARIES LINCOLN	4.92	A2250161-08	77,496	87,000		164,496	164,496	-	
NON-INSTRUCTIONAL SALARIES SAC	5.35	A2250161-10	78,920	45,500		124,420	124,420	-	
NON-INSTRUCTIONAL SALARIES DW	1.80	A2250162-01	60,440	(52,000)		8,440	5,150	(3,290)	grant subsidies
EQUIPMENT/SPEC ED.		A2250200-01	5,000	-		5,000	5,000	-	
CONTRACTUAL		A2250400-01-82	642,407	(185,138)	15,000	472,269	472,269	-	
Special class supplies DW		A2250-451-01-82	6,664	(216)	3,833	10,281	10,281	-	
handicap resource room supplies DW		A2250452-01-82	1,500			1,500	1,500	-	
speech supplies		A2250453-01-82	1,000		30	1,030	1,030	-	
Tuition private school		A2250-472-01-82	1,242,800	(129,184)	130,274	1,243,890	1,243,890	-	
BOCES handicap services		A2250490	2,560,480	595,848		3,156,328	3,211,973	55,645	9 additional students BO
Total:Programs for Handicapped Children	120.65		9,810,995	(90,924)	149,137	9,869,208	9,877,039	7,831	
Occupational Education Grades 10-12									
INSTRUCTIONAL SALARIES	2.00	A2280150-03	164,633	-		164,633	162,794	(1,839)	
BOCES		A2280490-03	1,064,312	83,985		1,148,297	1,148,297	-	
Total:Occupational Education Grades 10-12	2.00		1,228,945	83,985	-	1,312,930	1,311,091	(1,839)	
Special Schools									
INSTRUCTIONAL SALARIES dw		A2330155-01	-	14,280		14,280	14,281	1	
INSTRUCTIONAL SALARIES HS		A2330155-03	7,004	(50)		6,954	6,954	-	
special school contractual and other		a2330400	20,550	(13,245)		7,305	7,130	(175)	
regional summer school		a2330490	30,005	-		30,005	-	(30,005)	grant subsidy
Total:Special Schools	-		57,559	985	-	58,544	28,365	(30,179)	
Total:Teaching	312.49		26,796,150	(16,313)	285,659	27,065,496	26,333,186	(732,310)	
Instructional Media									
School Library & Audiovisual									

Account		Account	Original '24-25	Budget	prior yr	Adjusted 24-25	projected	amend. Budget	adopted budget
Name	HDCT	Code	Budget	Adjustments	encumber	Budget	Expenses	(savings)/overage	variance comments
INSTRUCTIONAL SALARIES DW		A2610150-01	1,030	-		1,030	1,030	-	
INSTRUCTIONAL SALARIES HS	2.00	A2610150-03	124,846	-		124,846	121,512	(3,334)	on budget
INSTRUCTIONAL SALARIES MS	1.00	A2610150-04	57,530	40,775		98,305	98,482	177	staff transfer
INSTRUCTIONAL SALARIES GD	1.00	A2610150-06	99,242	(40,775)		58,467	58,467	-	staff transfer
INSTRUCTIONAL SALARIES GW	1.00	A2610150-07	68,335			68,335	68,311	(24)	on budget
INSTRUCTIONAL SALARIES LINCOLN	1.00	A2610150-08	66,100			66,100	66,100	-	on budget
INSTRUCTIONAL SALARIES SAC	1.00	A2610-150-10	70,603			70,603	70,579	(24)	on budget
INSTRUCTIONAL SALARIES supp	0	A2610152-01	3,136			3,136	-	(3,136)	on budget
Library and AV non-instructional SUPP DW		A2610161-01-03	540			540	-	(540)	on budget
Library and AV non-instructional HS	1.00	A2610161-03	27,531			27,531	27,134	(397)	on budget
Library and AV non-instructional MS	0.30	A2610161-04	8,469			8,469	8,306	(163)	on budget
Library and AV non-instructional GD	0.10	A2610161-06	5,703	-		5,703	3,873	(1,830)	
library & AV non instru supp DW	0	A2610161-13-03	2,138			2,138	2,917	779	
equipment		A2610200-01	541			541	541	-	
repair to AV equipment and library		A2610433-01	2,942			2,942	2,942	-	
library and AV conferences and mileage		a2610-435-01	703			703	703	-	
LIB RESOURCES ES MS HS & AV supplies		A 2610.450-456				-	-	-	
library resources non-public DW		a2610-450-01	1,768			1,768	1,768	-	
library resources non-public HS		a2610-450-03	15,970	-		15,970	15,970	-	
library resources non-public MS		a2610-450-04	11,866			11,866	11,866	-	
library resources non-public GD		a2610-450-06	4,767	1,295		6,062	6,062	-	
library resources non-public GW		a2610-450-07	4,167	1,295	-	5,462	5,462	-	
library resources non-public LINCOLN		a2610-450-08	4,082	1,295		5,377	5,377	-	
library resources non-public SAC		a2610-450-10	5,700	1,295		6,995	6,995	-	
Library supplies SAC		a2610-455-10				-	-	-	
AV supplies		a2610-456-01	1,040			1,040	-	(1,040)	
LIBRARY - BOCES		A 2610.490	35,252	(899)		34,353	34,353	-	
						-	-	-	
Total:School Library & Audiovisual	8.40		624,001	4,281	-	628,282	618,750	(9,532)	on budget
Computer-Assisted Instruction									
computer assisted hardware		A2630200-01	43,481	-	(10,930)	32,551	32,551	-	
Equipment Active Board		A2630-200-09-01				-	-	-	
						-	-	-	
state aided comp hardware		A2630-220-01	47,590		577	48,167	48,167	-	
IT contractual		a2630-400				-	-	-	
computer contractual		A2630400-01	541,022	(25,515)	(2,828)	512,679	512,679	-	
Computer assisted repairs		A2630433-01	2,080	-		2,080	2,080	-	
Computer Ass't Software		A2630450				-	-	-	
STATE AIDED COMPUTER SOFTWARE		A2630450-01	62,120	-	26,125	88,245	88,246	1	
Computer assisted supplies		A2630-451-01	30,160		(24,000)	6,160	6,160	-	
BOCES		A2630490-01				-	-	-	
Total:Computer-Assisted Instruction			726,453	(25,515)	(11,056)	689,882	689,883	1	-
Total:Instructional Media	8.40		1,350,454	(21,234)	(11,056)	1,318,164	1,308,633	(9,531)	
Pupil Services									
Guidance Counselor HS	4.00	A2810151-03	379,537	-		379,537	379,183	(354)	on budget
Guidance Counselor MS	3.00	A2810151-04	260,746			260,746	260,514	(232)	on budget
			-	-		-	-	-	
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	-			-	-	-	

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
Guidance counselor supp dw		A2810152-01	3,858	-		3,858	-	(3,858)	
			-			-		-	
			-			-		-	
			-			-		-	
Guidance counselor supp HS		A2810152-03	19,781	4,200		23,981	23,943	(38)	
Guidance counselor supp MS		A2810152-04	17,775	1,800		19,575	19,486	(89)	
Guidance clerk supplemental		A2810161-01-02	8,330			8,330	1,878	(6,452)	less than anticipated
Guidance IT data coord. Stipend		a2810-161-01-03	2,122			2,122	2,040	(82)	
Guidance clerk HS	3.50	A2810161-03	134,183	-		134,183	113,677	(20,506)	turnover
Guidance clerk MS	1.00	a2810-161-04	33,974			33,974	29,492	(4,482)	
guidance contractual DW		a2810-400-01-83	2,201	-		2,201	2,201	-	
Contractual		A2810450-09-83				-		-	
Supplies		A2810-450-01-83	2,745			2,745	2,745	-	
						-		-	
						-		-	
BOCES		A2810490-01	9,639	899		10,538	10,257	(281)	
Total:Guidance - Regular School	11.50		874,891	6,899	-	881,790	845,416	(36,374)	-
Health Services - Regular School									
health non-instructional DW	1.50	A2815161-01	75,274			75,274	75,274	-	on budget
health non-instructional HS	1.50	a2815-161-03	65,216	-		65,216	65,216	-	on budget
health non-instructional MS	1.00	a815-161-04	52,784	-		52,784	52,784	-	on budget
health non-instructional GD	1.00	a2815-161-06	58,542	(130)		58,412	58,382	(30)	on budget
health non-instructional GW	1.00	a2815-161-07	48,767	-		48,767	48,751	(16)	on budget
health non-instructional Lincoln	1.00	a2815-161-08	54,352			54,352	54,276	(76)	on budget
health non-instructional SAC	1.00	a2815-161-10	49,538	130		49,668	49,666	(2)	on budget
NON-INSTRUCTIONAL SALARIES		A2815162-01	26,000	(18,800)		7,200	7,200	-	on budget
EQUIPMENT		A2815200--01-83	765	-		765	765	-	on budget
Contractual		A2815400-01-83	80,220	-	-	80,220	80,220	-	on budget
SUPPLIES		A2815-450-01-83	8,188	-		8,188	8,188	-	
Total:Health Services - Regular School	8.00		519,646	(18,800)	-	500,846	500,722	(124)	on budget
Psychological Services - Regular School									
Psych serv instructional salaries DW	0.00	A2820151-01	3,300	(3,000)		300	-	(300)	
Psych serv instructional salaries HS	1.00	A2820151-03	79,137	-		79,137	78,680	(457)	
Psych serv instructional salaries MS	1.00	A2820151-04	88,984	-		88,984	87,466	(1,518)	
Psych serv instructional salaries GD	0.50	A2820151-06	45,463			45,463	45,205	(258)	
Psych serv instructional salaries GW	1.50	A2820151-07	112,287			112,287	112,159	(128)	
Psych serv instructional salaries Lincoln	1.00	A2820-151-08	90,481			90,481	90,410	(71)	
Psych serv instructional salaries SAC	1.00	A2820-151-10	78,052	3,500		81,552	76,654	(4,898)	
INSTRUCTIONAL SALARIES supp		A2820152-01	22,413	(14,500)		7,913	7,807	(106)	
Contractual		A2820400-01-83	2,426	-		2,426	2,426	-	
SUPPLIES		A2820450-01-83	1,040	-		1,040	1,040	-	
Total:Psychological Services - Regular School	6.00		523,583	(14,000)	-	509,583	501,847	(7,736)	on budget
Social Work Services - Regular School									
Instructional salary social workers DW	0.00	A2825150-01	7,185	(7,000)		185	-	(185)	no summer work days
Instructional salary social workers HS	2.00	A2825150-03	153,157	(1,305)		151,852	150,513	(1,339)	
Instructional salary social workers MS	1.60	A2825150-04	171,556	1,305		172,861	172,986	125	
Instructional salary social workers GD	1.00	A2825150-06	72,880		-	72,880	71,311	(1,569)	
Instructional salary social workers LINCOLN	1.00	A2825150-08	67,195	-		67,195	66,889	(306)	
Instructional salary social workers SAC	1.00	A2825150-10	103,079			103,079	102,505	(574)	
Contractual		A2825-400-01-83	94,500	4,725		99,225	94,500	(4,725)	

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
materials and supplies		A2825-450-01-83	676	-		676	676	-	
Total:Social Work Services - Regular School	6.60		670,228	(2,275)	-	667,953	659,380	(8,573)	on budget
Interscholastic Athletics									
INSTRUCTIONAL SALARIES		A2855150-03	233,266	-		233,266	215,000	(18,266)	
Chaperones		A2855152-03	11,983	(2,000)		9,983	13,000	3,017	
Intramurals		A2855153-01	5,489	2,000		7,489	7,489	-	
trainer		A2855400-01	61,360			61,360	61,360	-	
EQUIPMENT		A2855200-01	3,214	-	14,576	17,790	17,790	-	
Officials		A2855430-01-73	58,052	-		58,052	58,052	-	
equipment repair		A2855433-01-73	6,241	-		6,241	6,241	-	
miscell contract expense		A2855439-01-73	38,097	150		38,247	38,247	-	
materials and supplies		A2855450-01-73	27,141	-	15,097	42,238	42,238	-	
Total:Interscholastic Athletics	-		444,843	150	29,673	474,666	459,417	(15,249)	
Total:Pupil Services	32.10		3,033,191	(28,026)	29,673	3,034,838	2,966,782	(68,056)	
Total:Instruction	387.42		34,381,143	15,350	304,426	34,700,919	33,816,054	(884,865)	
Transportation									
Pupil Transportation									
District Transportation Services									
Bus Drivers	17.07	A5510162-11-01	840,283	(2,000)		838,283	820,000	(18,283)	
Bus Driver Mechanic	1.00	A5510161-11-01	67,819	300		68,119	68,119	-	
Bus driver overtime		A5510162-11-02	40,000	(16,000)		24,000	15,000	(9,000)	
driver sports trips		A5510162-11-03	20,000	16,000		36,000	36,000	-	
driver field trips		A5510162-11-90	5,904	-		5,904	5,904	-	
Bus aide salary	6.50	A5510163-11	160,854	(1,384)		159,470	132,000	(27,470)	
Supervisor	1.00	A5510163-11-02	86,944	3,084		90,028	90,028	-	
trans supervisor support	2.00	A5510-163-11-03	109,788	-		109,788	108,935	(853)	
EQUIPMENT		A5510-200-11	2,700	-	3,286	5,986	5,986	-	
Contract		A5510-400-11	63,800	18,953	-	82,753	82,753	-	
INSURANCE (LIABILITY)		A5510-410-11	112,663	(1,000)		111,663	111,663	-	
bus repair		A5510-420-11	36,015	10,500		46,515	46,515	-	
trans supplies		A5510-430-11	7,000	(64)	363	7,299	7,299	-	
bus parts		A5510-450-11	55,740	-		55,740	55,740	-	
Gasoline		A5510-451-11	164,657	-		164,657	164,657	-	
tires and service		A5510-453-11	8,000	-		8,000	8,000	-	
oil and lube		A5510-454-11				-	-	-	0
miscellaneous		A5510-455-11	6,800	-	800	7,600	7,600	-	
Waste disposal		A5510456				-	-	-	
BOCES driver training		A5510-490-11	1,752			1,752	1,752	-	
BOCES shared transportation	0.00	A5510-491-11				-	-	-	
Total:Transportation	- 27.57		1,790,719	28,389	4,449	1,823,557	1,767,951	(55,606)	
Garage Building									
Non-instructional salary		A5530163-11-03	14,785	-		14,785	13,000	(1,785)	
Garage equipment		A5530200		-	-	-	3,724	3,724	
Natural gas		A5530423	5,000	-		5,000	5,000	-	
Electric		A5530424	6,200		541	6,741	6,741	-	
Telephone		A5530426	4,800	(1,449)		3,351	3,351	-	

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
miscellaneous/water sewer		A5530460				-	-	-	
Garage Water		A5530422-11	500	-		500	500	-	
Waste disposal		A5530456	2,500	1,449		3,949	3,949	-	
Garage Contractual		A5530400	461,066	(2,938)	10,125	468,253	468,253	-	
Total:Garage Building	-		494,851	(2,938)	10,666	502,579	504,518	1,939	
Contract Transportation									
SPORTS TRIPS		A5540-400-11-73	92,000	-		92,000	80,000	(12,000)	
FIELD TRIPS		A5540-400-11-90	7,200	-		7,200	7,200	-	
CONTRACT TRANSPORTATION		A5540-400-11	444,000	-		444,000	350,000	(94,000)	
Total:Contract Transportation	-		543,200	-	-	543,200	437,200	(106,000)	
CONTRACT TRANSPORTATION/BOCES									
Total:Transportation Services from BOCES		A5581490	-	-	-	-	-	-	
Total:Pupil Transportation	27.57		2,828,770	25,451	15,115	2,869,336	2,709,669	(159,667)	
Total:Transportation	27.57		2,828,770	25,451	15,115	2,869,336	2,709,669	(159,667)	
Home and Community Services									
Civic Activities									
Give community service HS		A8060150-03	5,408	-		5,408	4,700	(708)	
Give Travel		A8060-460-7	4,047			4,047	-	(4,047)	
community service supplies HS		A8060-450-03	2,812			2,812	2,812	-	
Total:Home and Community Services	0.00		12,267	-	-	12,267	7,512	(4,755)	
Undistributed									
Employee Benefits									
State Retirement									
STATE RETIREMENT		A9010-800-01	768,479	(89,000)		679,479	645,858	(33,621)	
Total:State Retirement			768,479	(89,000)	-	679,479	645,858	(33,621)	
Teachers Retirement									
Teachers' Retirement		A9020-800-01	2,467,812	(3,000)		2,464,812	2,329,359	(135,453)	
RETIREMENT INCENTIVES		A9020-810	-	-		-	-		
Total:Teachers Retirement			2,467,812	(3,000)	-	2,464,812	2,329,359	(135,453)	
Social Security									
Social Security		A9030-800-01	2,296,082	(68,000)		2,228,082	2,071,282	(156,800)	
Total:Social Security			2,296,082	(68,000)	-	2,228,082	2,071,282	(156,800)	
Workers' Compensation									
Workers' Compensation		A9040-800-01	122,288	-		122,288	122,288	-	
Total:Workers' Compensation			122,288	-	-	122,288	122,288	-	
Life Insurance									
Life Insurance		A9045-800-01	20,877	-		20,877	20,877	-	
Life Insurance			20,877	-	-	20,877	20,877	-	
Unemployment Insurance									
UNEMPLOYMENT INSURANCE		A9050-800-01	25,000	-		25,000	16,000	(9,000)	
Total:Unemployment Insurance			25,000	-	-	25,000	16,000	(9,000)	
Disability Insurance									
DISABILITY INSURANCE		A9055-800-01	37,787	-		37,787	37,787	-	
Total:Disability Insurance			37,787	-	-	37,787	37,787	-	
Hospital and Medical Insurance									
HOSPITAL,MEDICAL ACTIVE INSURANCE		A9060-810-01	6,474,551	(115,300)		6,359,251	6,288,000	(71,251)	savings on timing of hires
HOSPITAL,MEDICAL RETIREES INSURANCE		A9060-812-01	3,807,444	(22,306)		3,785,138	3,673,000	(112,138)	impact of medicare B mi

Account Name	HDCT	Account Code	Original '24-25 Budget	Budget Adjustments	prior yr encumber	Adjusted 24-25 Budget	projected Expenses	amend. Budget (savings)/overage	adopted budget variance comments
Health Insurane Optouts from Plans		A9060-811-01		115,300		115,300	115,300	-	
HOSPITAL,ACTIVE,DENTAL INSURANCE		A9060-820-01	144,591	-		144,591	135,000	(9,591)	
HOSPITAL,RETIREE,DENTAL INSURANCE		A9060-822-01	108,890	-		108,890	102,000	(6,890)	
Total:Hospital and Medical Insurance			10,535,476	(22,306)	-	10,513,170	10,313,300	(199,870)	
Total:Employee Benefits			16,273,801	(182,306)	-	16,091,495	15,556,751	(534,744)	
Debt Service									
Serial Bonds, Stat. Bonds, RAN									
Serial bonds prin		A9711-600-01	920,000			920,000	920,000	-	
serial bonds		A9711-600-01-01	845,000			845,000	845,000		
serial bonds int		A9711-700-01	516,850			516,850	516,850	-	
statutory bonds prin installment		A9720-600-01	430,000	-		430,000	430,000	-	
Statutory bonds int installment		A9720700-01	38,730	-		38,730	38,730	-	
BAN Construction Principal		A9731-600-01	875,000			875,000	875,000	-	
BAN Construction Principal		A9731-600-01-01	1,200,319	-		1,200,319	1,200,319	-	
serial bond Interest		A9731-700-01	213,200			213,200	213,200	-	
BAN school construction		A9731-700-01-01	-	-		-	-	-	
leases principal		A9788.6	-	-		-	-	-	
leases interest		A9788.7	-	-		-	-	-	
RAN Interest		A9770-700-01				-	-	-	
principal other debt		A9789-600-01	246,792	-		246,792	246,790	(2)	
Interest other debt		A9789-700-01	35,098	-		35,098	35,098	-	refinance EPC intermunicipi
Total:Debt Service			5,320,989	-	-	5,320,989	5,320,987	(2)	
Interfund Transfers									
Transfer to Other Funds									
TRANSFER/SPECIAL AID FD/school lunch funds		A9901950	114,000	-		114,000	114,000	-	
Total:Transfer to Other Funds			114,000	-	-	114,000	114,000	-	
Transfer to Capital Projects Fund									
Total:Transfer to Capital Projects Fund			100,000	-	-	100,000	121,064	21,064	
Total:Interfund Transfers			214,000	-	-	214,000	235,064	21,064	
Total:Undistributed			21,808,790	(182,306)	-	21,626,484	21,112,802	(513,682)	
						21,626,484			
Grand Total	458.09		65,085,194	11,008	876,391	65,972,593	64,235,428	(1,737,165)	