

A-1

Scotia Glenville CSD:		Variance Analysis and Change in Fund Balance				
		July 1, 2022 - June 30, 2023				
		2nd Fiscal Projection				
		(6 months actual, 6 months projected)				
	amended		2022-23			
Source of Funds	2022-23 Budget	2022-23 Projected	Fav (unfavor)			
Property Taxes	\$ 31,547,351	\$ 31,547,164	\$ (187)	0.00%	on budget	
PILOTS	\$ 1,338,398	\$ 1,353,795	\$ 15,397	1.15%	on budget	
State Aid	\$ 22,192,020	\$ 22,119,475	\$ (72,545)	-0.33%	trans aid -\$23k local share ded. -\$48k	
Charges for services	\$ 247,676	\$ 308,500	\$ 60,824	24.56%	health services contracts est. plus \$70k	
Use of money & property	\$ 100,000	\$ 491,361	\$ 391,361	391.36%	interest rates up 300 basis points	
Miscellaneous	\$ 146,000	\$ 237,541	\$ 91,541	62.70%	BAN Premium \$76k, ERATE \$16k	
Federal Aid	\$ 180,000	\$ 200,000	\$ 20,000	11.11%	Medicaid and Med. D susidy favor.	
other: donations/gifts amend.	\$ 8,938	\$ 4,938	\$ (4,000)	-44.75%		
Reserve for Encumbr.	\$ 1,010,302	\$ 1,010,302	\$ -	0.00%		
Emergency Conectivity funding			\$ -	#DIV/0!		
PP Adjustment			\$ -	#DIV/0!		
repair reserve			\$ -			
Appropriated Fund Balance	\$ 4,519,504	\$ 4,519,504	\$ -	0.00%		
Source of Funds	\$ 61,290,189	\$ 61,792,580	\$ 502,391	0.82%		
Use of Funds	amended	Expend	Encumb	(favorable)		
Classification	2022-23 Budget	2022-23 Projected	2022-23	2022-23		
Admin/General Support	\$ 2,168,564	\$ 2,124,611	\$ (43,953)	-2.03%	prof serv +\$8k boces serv -\$14k	
Building and Grounds	\$ 4,154,974	\$ 3,931,622	\$ (223,352)	-5.38%	utilities -\$125k, grant subs. -\$50k	
General Support	\$ 6,323,538	\$ 6,056,233	\$ (267,305)	-4.23%		
	amended	Expend	Encumbr.	(favorable)		
	2022-23 Budget	2022-23 Projected	2022-23	2022-23		
Instructional Admin. and Improv.	\$ 3,090,997	\$ 2,986,141	\$ (104,856)	-3.39%	monitors -\$80k, Ass't Princ vacancy -\$22k	
Instructional Regular School	\$ 14,682,824	\$ 14,280,287	\$ (402,537)	-2.74%	ES grant subsidies \$392k	
Instructional Handicapped Program	\$ 9,965,525	\$ 9,270,471	\$ (695,054)	-6.97%	grant subsidies -\$370k private tuit. -\$70k, Aides -\$80k	
Instructional Occupational Ed	\$ 1,148,471	\$ 1,130,625	\$ (17,846)	-1.55%	votech savings	
Instructional Spectial Schools	\$ 56,655	\$ 7,175	\$ (49,480)	-87.34%	grant subsidies	
Instructional Library and Audio Vi.	\$ 621,667	\$ 609,667	\$ (12,000)	-1.93%	on budget	
Instructional Computer Assisted Instr.	\$ 675,263	\$ 675,263	\$ -	0.00%	on budget	
Instructional Guidance	\$ 797,998	\$ 785,302	\$ (12,696)	-1.59%	on budget	
Instructional Health Services	\$ 454,966	\$ 444,892	\$ (10,074)	-2.21%	grant subsidy alleviates sub costs	
Instructional Psychol. Services	\$ 479,663	\$ 463,006	\$ (16,657)	-3.47%	savings on summer hours due to grants	
Instructional Social Work	\$ 552,859	\$ 537,770	\$ (15,089)	-2.73%	savings on summer hours due to grants	
Instructional Interscholastic Sports	\$ 372,809	\$ 357,810	\$ (14,999)	-4.02%	grant subsidy on trainer	
Instructional	\$ 32,899,697	\$ 31,548,408	\$ (1,351,288)	-4.11%		
	amended	Expend	Encumbr.	(favorable)		
	2022-23 Budget	2022-23 Projected	2022-23	2022-23		
Transportation	\$ 2,531,176	\$ 2,379,971	\$ (151,205)	-5.97%	driver and aid salary savings (unfilled)	
Home and Community	\$ 12,859	\$ 11,000	\$ (1,859)	-14.46%		
Employee Benefits	\$ 14,906,664	\$ 14,116,285	\$ (790,379)	-5.30%	pension non-instr -\$294k, health ins. -\$250k	
Debt Service	\$ 4,417,255	\$ 4,416,855	\$ (400)	-0.01%	on budget	
Interfund transfers	\$ 199,000	\$ 189,762	\$ (9,238)	-4.64%	savings on ESY program	
Use of Funds	\$ 61,290,189	\$ 58,718,514	\$ (2,571,675)	-4.20%		
Operating surplus	amended	Surplus (deficit)	Encumbr.	(favorable)		
	2022-23 Budget	2022-23 Projected	2022-23	2022-23		
	\$ (0)	\$ 3,074,066				

	6/30/2022	Change 22-23	end of year closing	22-23 surplus	budget approp. 22-23	reserve allocation	Fund Bal. 6/30/2023
Undesignated-Unrestricted	\$ 2,329,340			\$ 3,074,066			\$ 5,403,406
prepaid expenses	\$ 20,165						\$ 20,165
Unreserved-Tax Levy-Assigned	\$ 4,519,504	\$ (4,519,504)					\$ -
Post-closing Interest to reserves	\$ -			\$ -			\$ -
Unemployment Reserve-Restricted	\$ 156,683	\$ 1,537					\$ 158,220
Workers' Comp. Reserve-restricted	\$ 37,284	\$ 365			\$ -		\$ 37,649
Retirement Reserve-restricted	\$ 1,267,636	\$ 12,431		\$ -	\$ -		\$ 1,280,067
TRS Reserve	\$ 1,209,869	\$ 11,864			\$ -		\$ 1,221,733
Tax Cert. Reserve-restricted	\$ 534,811	\$ 6,715					\$ 541,526
Employee Benefit Reserve-restricted	\$ 622,490	\$ 6,104			\$ -		\$ 628,594
Repair reserve	\$ 468	\$ 3,688			\$ -	\$ -	\$ 4,156
Reserve for Debt-restricted	\$ 74,400	\$ 5,301		\$ -			\$ 79,701
Reserve for prior period encumbr	\$ 1,010,302				\$ -		\$ 1,010,302
Fund Balance position	\$ 11,782,952	\$ (4,471,499)	\$ -	\$ 3,074,066	\$ -	\$ -	\$ 10,385,519