


To: Susan Swartz, Superintendent  
From: Drew Giaquinto, Business Manager   
Subject: 2024-2025 Carry-Forward Budget  
Date: February 07, 2024

The Carry-forward budget or first draft reflects the estimated costs of continuing instructional programs in force for the 2023-24 school year and adhering to salary and benefits agreed to under the current collective bargaining units. The first draft also maintains current levels of support services in mental health and safety (SROs) and Athletics (trainer). The first draft does not reflect any changes to class sizes, new programs or re-districting. The first draft reflects retirements accepted by the Board of Education up through the February 12, 2024, meeting (5 instructional) with each replacement reflected in the first draft (teachers step 8).

The First Draft or Carry-forward budget for 2024-2025 reflects a spending increase of \$2,732,247 or **4.34%** (prior year budget 4.45%). The budget would require an increase to the tax levy of \$1,650,982 (**5.08%**) to support the spending increase and leave the district **\$721,199** above the maximum allowable tax cap of \$929,783 (2.86%). The maximum allowable Tax Cap for 2023/24 is \$1,367,368 or 4.33%. (Please refer to exhibit for budget summary and for tax cap calculation and summary). The 2023-24 tax levy is \$32,489,165 and increased 2.99% with a Tax Cap of 4.33%.

The Tax Levy is the amount the district would generate in tax revenue from residential and business property within the school district. The tax rate is the amount per thousand dollars of assessed value for each property to generate the tax revenue. The percentage increase in the tax levy does not typically align with the tax rate. This is attributable to the changes in assessed values from the prior year related to the change in the tax levy. **The preliminary impact of a 5.08% levy increase would generate a tax rate increase of 5.08%** as we are using the 2023-24 assessed values for the budget process. Please note tax rolls are not finalized until May 31, 2024.

		Impact on \$160,000 home			
tax rate	rate incr	2024-2025	2023-2024	24.26	incr taxes
25.49	5.08%	\$4,078	\$3,882		\$196

The Carry-forward Budget partially reflects the remaining ARPA funds covering \$44,000 of the regular summer school cost of \$74,000. The General fund picks up \$30,000 of the cost for 2024-25 budget. SRO and Trainer contractual positions are reflected in the budget, no longer funded through the CARES ACT II). I built into the general fund budget for 2023/24, 50% of the annual funding of the two positions to mitigate the full impact of continuing in 2024-25.

**The Tax Levy will fund 51.97% (previous year 51.60%) of the budget; State Aid, 37.72% (previous year 38.50%) and fund balance, 6.56%**

**(previous year 6.4%) with the balance from Federal Aid and other sources.** State Aid is increasing by 2.2% or \$537,406 compared to a 9.23% or \$2,049,000 increase for the 2023-24 budget. State Aid is based on the Governor's proposal (see State aid exhibit for detail and narrative). Fund Balance is appropriated at \$4,308,558 (6.56% of the budget), \$265,000 more than the 2023-24 budget, primarily due to the utilization of the tax certiorari reserve (favorable settlements). I am utilizing the remaining \$15,000 from the Workers' comp reserve as we have sufficient reserves held in the self-funded trust the district participates in.

The district entered 2023-24 with \$2,334,528 or 3.71% of undesignated fund balance in contrast to the 4% allowed by NYSED. The projected 2023-24 operating surplus will be sufficient to cover the appropriated fund balance used to balance the 2024-25 budget (see 2<sup>nd</sup> fiscal projection January 16, 2024). I am not recommending use of TRS or ERS reserves as the rates are approximately the same as the prior year rates.

**Expenditures:** The First Draft or Carry-forward budget for 2024-2025 reflects a \$2,732,247 increase in spending or **4.34 %** (prior year budget 4.45.%). Salary and wages are projected to increase by \$1,108,000 or 3.76% (similar increases from prior year). Employee benefits are projected to increase by \$643,000 or 4.07% as health insurance will increase by \$487,000 or 4.8% as the prescription drug rate on our self-funded (Highmark) plan is increasing 30% offset by favorable medical claim experience in the Highmark plan and the prescription drug rate in the CDPHP Plan. Debt Service increases by \$140,000 as debt related to the \$12.8 million capital project debt is finalized for 2024/25, \$112,000,

\$22,000 is related to the net change in bus purchase debt (debt coming on vs debt falling off) and \$5,800 is the net change in all other debt.

**Building and Grounds Budget** is \$3,836,000 and increases \$243,150 or 6.77% (prior year \$65,000 or 1.87%) and comprises 5.84% (5.71% prior year) of the budget. The Budget includes \$45,000 for a new utility van which is at the end of its useful life (see attached) and \$99,000 (5%) increase in wages from the prior years' budget (contractual increases no new positions). The two SRO positions increase the budget by \$91,000.

**Transportation Budget** is \$2,829,000 and reflects an increase of \$362,000 (14.68%) after the three prior budget years reflecting two decreases and a .85% increase. Transportation comprises 4.31% of the budget compared to the prior year, 3.92%. Out of district bus runs contracted through private bus companies generates \$286,000 of the increase. The move to a shared maintenance and parts management Intermunicipal agreement with the BHBL school district will enter its fourth year in 2024/25 and continues to generate additional savings in comparison to the prior arrangement with BOCES/Niskayuna CSD. Please see attached Transportation Budget packet as well as the Bus proposition narrative discussed at the February 12<sup>th</sup> BOE meeting.

The items that are materially impacting the first draft of the budget are summarized as follows:

- State Aid reflecting a 2.2% increase compared to the 23-24 budgetary increase of 9.23%, resulting in a \$1.5 million decrease in funding.
- Additional use of fund balance \$265,0000

Approximately 80% of the spending increase is summarized below:

- Out of district contract transportation, \$286,000
- Fully fund SROs, \$91,000
- Fully fund Athletic trainer \$30,000
- Increase summer curriculum \$30,000
- Utility Van replacement B&G \$45,000
- Salary and Wages \$1,108,000
- Health and Dental Insurance \$487,000
- Part Time Nurse at Mekeel \$24,000

I have attached the following for your reference and for sharing with the BOE:

- I. Budget Summary with summary of Revenue and Expenditures with related tax levy and tax rate impact on the First Draft Budget.
- II. State Aid Detail and Narrative
- III. Budget to Budget line-item model, 2023-24 adopted with categorical changes to First Draft.
- IV Tax Cap supporting documents
- V. Transportation Budget packet
- VI. Building and Grounds Budget supporting documents

Please let me know if you have questions or require additional information. Thank you for reviewing and welcome your feedback.

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Scotia-Glenville CSD												
Tax Rate Analysis Budget 2024-25												
23/24 final AV and equalization rates												
Clergy exemption added back to apportionment												
First draft												
new solar pilot est \$14000 @A1/5/2024										4,078.29		
										3,881.07		
										197.22		
tax cap /20/24 =2.86%												
TAX LEVY	\$34,140,147	\$27,167,493										
		\$668,993										
		\$0.64										
		0.97										
A	B	C	D	E	F	G	(H)					
TAXABLE ASSESSED VALUE (a.)	TAXABLE ASSESSED VALUE (b.)	EQUALIZATION RATE	FULL VALUE (b.)	PROPORTION FULL VALUE (b.)	PROPORTION USED	TAX LEVY PER TOWN	2024-2025 ASSESSED TAX RATE PER \$1000	2023-2024 ASSESSED TAX RATE PER \$1000	% INCREASE	TAX ON TRUE		
Glenville	\$1,335,987,407	0.68000	\$ 1,964,691,775	0.99745946	99.75%	\$34,053,412	25.48932	24.25668	5.08%	\$17.33		
Town of Charlton	\$1,888,661	0.55000	\$ 3,433,929	0.00174338	0.17%	\$59,519	31.51400	29.99002	5.08%	\$17.33		
Town of Amsterdam	\$109,911	0.07000	\$ 1,570,157	0.00079716	0.08%	\$27,215	247.60999	235.63584	5.08%	\$17.33		
<b>TOTALS</b>	<b>\$1,337,985,979</b>		<b>\$ 1,969,695,861</b>	<b>1.00000000</b>	<b>100.00%</b>	<b>\$34,140,147</b>						
first 24-26 Budget	\$65,691,829	(a.) Levy Purposes		Method of calculating above data:								
Projected 24-25 Revenues	\$31,551,882	(b.) Apportionment Purposes		D = B. divided by C.								
Total Tax Levy for 2023-24	\$34,140,147			E = D. divided by the total of D.								
				G = tax levy times F.								
				H = G. divided by A. times \$1000								
Revenue	Budget 23-24	Budget 24-25	DIFF	% CHANGE		Budget 23-24	Budget 24-25	% Total	incr/decr \$ Difference	incr/decr % Change	Prior Year % of total	
Medicare Reimburs.	100,000	110,000	\$ 10,000	10.00%	GEN'L SUPP.	2,189,650	2,292,289	3.49%	\$ 102,639	4.69%	3.48%	
BOCES rental	30,000	30,000	-	0.00%	PLANT OPER.	3,592,909	3,836,059	5.84%	\$ 243,150	6.77%	5.71%	
Capital Fund transfer	-	-	-	#DIV/0!	INSTRUCT.	33,496,665	34,753,164	52.90%	\$ 1,256,499	3.75%	53.20%	
MEDICAID REIMBUR	155,000	175,000	20,000	12.90%	TRANSPORT	2,466,702	2,828,770	4.31%	\$ 362,068	14.68%	3.92%	
INTEREST	230,000	400,000	170,000	73.91%	EMPL BEN.	15,791,305	16,434,291	25.02%	\$ 642,986	4.07%	25.08%	
CHARGE FOR SERVICES	247,678	247,678	-	0.00%	DEBT SVS	5,181,292	5,320,989	8.10%	\$ 139,697	2.70%	8.23%	
MISC	150,000	150,000	-	0.00%	IFUND special aid	99,000	99,000	0.15%	\$ -	0.00%	0.16%	
FUND BALANCE	4,019,504	4,143,558	124,054	3.09%	HOME COMM.	12,059	12,266	0.02%	\$ 207	1.72%	0.02%	
fund bal. Desig. Retiree benef.	-	-	-	#DIV/0!				0.00%	\$ -	#DIV/0!	0.00%	
TAX CERT/Fbalance	-	150,000	150,000	#DIV/0!				0.00%	\$ -	#DIV/0!	0.00%	
workers comp reserve	24,054	15,000	(9,054)	-37.64%	Inter fund Cap. Fund	\$ 100,000	100,000	0.15%	\$ -	0.00%	0.16%	
employee ben reserve	-	-	-	#DIV/0!				0.00%	\$ -	#DIV/0!	0.00%	
Debt service Reserve	-	-	-	#DIV/0!				0.00%	\$ -	#DIV/0!	0.00%	
Retirement reserve	-	-	-	#DIV/0!				0.00%	\$ -	#DIV/0!	0.00%	
Debt service Reserve	-	-	-	#DIV/0!	Interfund to C fund	30,000	15,000	0.02%	\$ (15,000)	-50.00%	0.05%	
PILOTs	1,273,218	1,352,077	78,859	6.19%	expense reductions	\$ -	\$ -	\$ -	\$ -			
STATE AID	24,240,963	24,778,369	537,406	2.22%		\$ -	\$ -	\$ -	\$ -			
PROPERTY TAXES	32,489,165	\$ 34,140,147	\$1,650,982	5.08%								
<b>TOTAL \$</b>	<b>\$62,959,582</b>	<b>\$65,691,829</b>	<b>\$2,732,247</b>	<b>4.34%</b>	<b>100%</b>	<b>Totals</b>	<b>\$ 62,959,582</b>	<b>\$ 65,691,829</b>	<b>100.00%</b>	<b>\$ 2,732,246</b>	<b>4.34%</b>	<b>100.00%</b>
		First Draft										
		Tax Cap/Allow. Levy		Budget Gap								
	\$ 929,763	\$ 1,650,982	\$ 721,199				62,959,582					
	2.86%	5.08%	2.22%				2,732,247					
	\$ 33,418,948	\$ 34,140,147	\$ 721,199									





To: Susan Swartz, Superintendent  
From: Drew Giaquinto, Business Administrator  
Subject: State Aid Analysis Budget 24/25  
Date: January 20, 2024



The Governor's budget includes \$100 million in additional pre-kindergarten aid which assumes the assumption of federal funding for this program. When this is backed of the Governor's budget, the increase in state aid is only 2.1%. The Governor's budget bypassed the current law which required a CPI adjustment to foundation aid (an inflation factor) which would have been 4.1% increase to foundation aid. The Governor is proposing to incorporate a 2.4% multi-year inflation factor. The Governor also eliminated the "Hold Harmless Clause" which guaranteed districts at least the prior year amount in foundation aid regardless of factors under the formula which may result in an aid reduction (declining enrollment).

The Governor's budget reflects no changes to expense-based categories or consolidations of such categories in contrast to recent budget proposals from Governor Cuomo and Governor Hochul. There are no substantive changes to the Zero Emission Bus mandate. The Governor also amended prior estimates on state aid increases going forward from 4% annually to 2.5% annually.

I have reviewed the Governor's aid runs and based on this review will incorporate \$24,778,369 in the first draft of the 2024-25 budget to be presented at the February 26, 2024, BOE meeting. The State Aid reflects a 2.22% increase from the 2023-24 budget and generates 38% of the funding for the budget (same % as 23/24 budget). An early look at the 2024/25 budget displays an expense increase of 4% or \$2.5 million dollars and a state aid increase of \$537,406 or 2.2%. I will have the tax cap calculation at the next board of education meeting. An estimated increase to the tax levy would be 4.76%.



Scotia Glenville CSD Foundation Aid generates \$16,003,818 and comprises 65% of our state aid. The increase is 2.95% for our 23/24 budget which approximates the 3% increase I have been providing in updates to the board of education.

I have attached an Aid analysis chart for your review and will be glad to answer any questions on the Aid we carry into the budget process compared to the Governor's aid runs.

Key Differences are as follows:

- Building Aid, Governor shows \$2,876,664, we will use \$3,640,560. The Governor's run does not reflect the aid we will receive from the \$12.8 million project as her data pulls from Final Cost reports that have been submitted to SED. We submitted FCR's in December 2023 in time to receive building aid in 2023-24. Our building aid percentage has decreased from 78.6% to 76.8% on all past and current projects going forward; the state had reduced such percentages state-wide.

Universal Pre-K is shown at \$790,464 in the aid runs but I do not carry in the State Aid budget as we do not have a program at t this time. Funds are only obtainable through an approved grant application. Funding is per student in the program and is not an aggregate amount.

Please feel free to upon your review discuss further or request additional information.

Governor's Budget 24/25 vs. 23/24 adopted budget					
First output report 11/30/23	adopted budget 23/24	Governor's budget 24/25	over/(under)		
FOUNDATION AID	15,545,941	16,003,818	457,877		2.95%
deduct local share	-	-	-		
					#DIV/0!
HARDWARE & TECH	41,884	39,783	(2,101)		-5.02%
SOFTWARE/LIB/TEXTBK	190,918	185,698	(5,220)		-2.73%
TRANSPORTATION	1,994,000	1,981,339	(12,661)		-0.63%
PRIVATE EXCESS COST	641,103	563,349	(77,754)		-12.13%
HIGH COST EXCESS COST	427,700	430,652	2,952		0.69%
BOCES	1,681,112	1,933,170	252,058		14.99%
BUILDING	3,718,305	3,640,560	(77,745)		-2.09%
	-	-	-		
	-	-	-		
STATE AID	24,240,963	24,778,369	537,406		2.22%

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Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward			
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr	
<b>Debt Service</b>												10,335,812
<b>Serial Bonds, Stat. Bonds, RAN</b>												63.16%
Bond capitalization project princip;al	A9711-600-01		890,000			890,000	30,000	-	920,000	30,000	3.37%	
serial bonds	A9711-600-01-01		800,000			800,000	45,000		845,000			
serial bonds int	A9711-700-01		583,550	-		583,550	(66,700)	-	516,850	(66,700)	-11.43%	
statutory bonds prin installment	A9720-600-01		420,000			420,000	10,000	-	430,000	10,000	2.38%	
Statutory bonds int installment	A9720-700-01		27,022			27,022	11,708	-	38,730	11,708	43.33%	
BAN Construction Principal	A9731-600-01		860,000	-		860,000	15,000		875,000	15,000	1.74%	
BAN Interest(\$14 million BAN to Bond)	A9731-700-01		230,400			230,400	(17,200)		213,200	(17,200)	-7.47%	
BAN principla 12.8 million project	A9731-600-01-01		-	-		-	700,000		700,000	700,000	#DIV/0!	
BAN Interest \$12.8 million project	A9371-600-01-01		1,088,100			1,088,100	(587,781)		500,319	(587,781)	-54.02%	
Ban interest school construction	A9731-700-01-01		-			-			-		#DIV/0!	
RAN Interest	A9770-700-01		-	-		-			-		#DIV/0!	
Leases principal	A9788-9											
Leases interest	A9788-7											
Installment debt prin	A9785600											#DIV/0!
Installment debt interest	A9785700											#DIV/0!
principal other debt	A9789-600-01		242,281			242,281	4,511	-	246,792	4,511	1.86%	
Interest other debt	A9789-700-01		39,939			39,939	(4,841)	-	35,098	(4,841)	-12.12%	
												#DIV/0!
	(764,037)		-	-		-	-	-	-	-	-	#DIV/0!
<b>Total:Debt Service</b>			5,181,292	-		5,181,292	139,697	-	5,320,989	139,697	2.70%	
<b>Interfund Transfers</b>												
<b>Transfer to Other Funds</b>												
TRANSFER/SPECIAL AID FD/school lunch	A9901950		129,000	(15,000)		114,000	-	-	114,000	(15,000)	-11.63%	
Total:Transfer to Other Funds			-	129,000	(15,000)	114,000	-	-	114,000	(15,000)	-11.63%	
Total:Transfer to Capital Projects Fund	A9901950		100,000			100,000	-		100,000			
Total:Interfund Transfers			-	229,000	(15,000)	214,000	-	-	214,000	(15,000)	-6.55%	
Total:Undistributed			-	21,201,597	(40,753)	21,160,844	139,697	668,739	21,969,280	767,683	3.62%	
<b>Grand Total</b>		476.77	62,959,582	205,581	(75,380)	63,089,783	1,103,226	1,498,819	65,691,829	-	2,732,247	4.34%
						63,089,783			2,732,247			
						-			4.34%			

Scotia Glenville CSD											
Budget 2024-2025											
Expenditures											
updated 2/20/23											
Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
										C/f vs 23-24	C/f vs 23/24
<b>Board of Education</b>											
<b>Board of Education</b>											
CONTRACTUAL/BOE	A1010400-01	0.00	17,313	-	-	17,313	-	-	17,313	-	0.00%
SUPPLIES/BOE	A1010450-01		475	-	-	475	-	-	475	-	0.00%
Total:Board of Education		0.00	17,788	-	-	17,788	-	-	17,788	-	0.00%
<b>District Clerk</b>											
NONINSTRUCTIONAL SALARY/DIST CLERK	A1040160-01	1.00	67,594	881	-	68,475	-	2,470	70,945	3,351	4.96%
SUPPLIES/DIST. CLERK	A1040450-01		170	-	-	170	-	-	170	-	0.00%
Total:District Clerk		1.00	67,764	881	-	68,645	-	2,470	71,115	3,351	4.95%
<b>District Meeting</b>											
DIST MEETING CONT & OTHER	A1060400-01	0.00	4,744	-	-	4,744	-	-	4,744	-	0.00%
DIST MEETING MAT & SUPPLY	A1060450-01		700	-	-	700	-	-	700	-	0.00%
Total:District Meeting			5,444	-	-	5,444	-	-	5,444	-	0.00%
Total:Board of Education		0.00	90,996	881	-	91,877	-	2,470	94,347	3,351	3.68%
<b>Central Administration</b>											
<b>Chief School Administrator</b>											
SI SALARY	A1240150-01	1.00	217,581	(1,046)	-	216,535	-	8,661	225,196	7,615	3.50%
SI Supplemental salary	A1240151-01	0.00	7,000	(250)	-	6,750	-	-	6,750	(250)	-3.57%
NONINSTRUCTIONAL SALARY/SI	A1240161-01	2.00	99,661	-	-	99,661	-	3,815	103,476	3,815	3.83%
NONINSTRUCTIONAL SALARY/SI	A1240162-01	0.00	1,000	5,000	-	6,000	-	-	6,000	5,000	500.00%
contractual	A1240400-01		10,294	756	-	11,050	36,000	-	47,050	36,756	357.06%
materials and supplies	A1240450-01		1,582	-	-	1,582	-	-	1,582	-	0.00%
Total:Chief School Administrator		3.00	337,118	4,460	-	341,578	36,000	12,476	390,054	52,936	15.70%
Total:Central Administration			337,118	4,460	-	341,578	36,000	12,476	390,054	52,936	15.70%

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward			
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr	
Finance	Account											
<b>Business Administration</b>	<b>Code</b>											
NONINSTRUCTIONAL SALARIES/BUS. ADM.	A1310161-01	4.60	370,925	(2,672)		368,253	7,222	14,651	390,126	19,201	5.18%	
NONINSTRUCTIONAL SALARIES/ SUPP BUS. ADM.	A1310162-01		6,240			6,240			6,240	-	0.00%	
Contractual and other	A1310400-01		56,150			56,150			56,150	-	0.00%	
Supplies	A1310450-01		1,783			1,783			1,783	-	0.00%	
BOCES	A1310490-01		134,078		-	134,078		5,363	139,441	5,363	4.00%	
Total:Business Administration		4.60	569,176	(2,672)	-	566,504	7,222	20,014	593,740	24,564	4.32%	
<b>Auditing</b>												
SALARY/NONINSTRUCT/INT AUDITOR	A1320160-01	0.20	7,545			7,545	-	-	7,545	-	0.00%	
PROFESSIONAL FEES/AUDITING	A1320400-01		39,662	-		39,662			39,662	-	0.00%	
Total:Auditing		0.20	47,207	-	-	47,207	-	-	47,207	-	0.00%	
<b>Treasurer</b>												
SALARY/NONINSTRUCTIONAL/TREASURER	A1325160-01	1.00	104,536	-		104,536	-	4,020	108,556	4,020	3.85%	
SUPPLIES/TREASURER	A1325450-01		130			130			130	-	0.00%	
Total:Treasurer		1.00	104,666	-	-	104,666	-	4,020	108,686	4,020	3.84%	
<b>Tax Collection</b>												
PROFESSIONAL FEES/TAX COLLECTION	A1330400-01		12,441	-		12,441	-	-	12,441	-	0.00%	
Total:Tax Collection		0.00	12,441	-	-	12,441	-	-	12,441	-	0.00%	
<b>Fiscal Agent Fee</b>												
PROFESSIONAL FEES/FISCAL AGENT	A1380400-01	0.00	23,100	-		23,100	-	(3,000)	20,100	(3,000)	-12.99%	
Total:Fiscal Agent Fee		0.00	23,100	-	-	23,100	-	(3,000)	20,100	(3,000)	-12.99%	
Total:Finance			756,590	(2,672)	-	753,918	7,222	21,034	782,174	25,584	3.38%	
<b>Staff</b>	<b>Account</b>											
<b>Legal</b>	<b>Code</b>											
ATTORNEY FEES	A1420400-01	0.00	55,120			55,120	-	2,205	57,325	2,205	4.00%	
Total:Legal		0.00	55,120	-	-	55,120	-	2,205	57,325	2,205	4.00%	
<b>Personnel</b>												
Personal Instructional salary	A1430150-01	0.40	61,646	(8,846)	-	52,800		2,112	54,912	(6,734)	-10.92%	
personal non-instructional salary	A1430161-01	1.00	65,330	1,500		66,830	1,685		68,515	3,185	4.88%	
supplementary help	A1430162-01	0.00	500		-	500		-	500	-	0.00%	
Personal contract and other	A1430400-01		12,855	-	-	12,855			12,855	-	0.00%	
BOCES/LABOR RELATIONS WORKSHOPS	A1430490-01		5,000	-		5,000		200	5,200	200	4.00%	
Total:Personnel		1.40	145,331	(7,346)	-	137,985	1,685	2,312	141,982	(3,349)	-2.30%	
<b>Public Information &amp; Services</b>												
Public information contractual and other	A1480400-01		18,561		-	18,561		-	18,561	-	0.00%	
public information materials and supplies	A1480450-01		1,500		-	1,500		-	1,500	-	0.00%	
BOCES/PUBLIC INFO & SERVICES	A1480490-01		154,220	(5,000)	-	149,220	-	5,969	155,189	969	0.63%	
	99,548	1,988,907	0.00	174,281	(5,000)	-	169,281	-	5,969	175,250	969	0.56%
Total:Staff		2,088,455	374,732	(12,346)	-	362,386	1,685	10,486	374,557	(175)	-0.05%	

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Central Services</b>	<b>Account</b>	<b>0.050052</b>									
<b>Operation of Plant</b>	<b>Code</b>										
Salary Custodians contractual HS	A1620161-03-01	8.00	340,408	1,777		342,185	15,970	-	358,155	17,747	5.21%
Salary Custodians contractual MS	A1620161-04-01	5.00	230,041	(1,241)		228,800	9,048	-	237,848	7,807	3.39%
Salary Custodians contractual GD	A1620161-06-01	2.50	113,741	(651)		113,090	5,710		118,800	5,059	4.45%
Salary Custodians contractual GW	A1620161-07-01	2.50	115,414	(1,325)		114,089	5,730		119,819	4,405	3.82%
Salary Custodians contractual Lincoln	A1620161-08-01	2.50	114,217	1,429		115,646	5,995		121,641	7,424	6.50%
Salary Custodians contractual Sacandaga	A1620161-10-01	3.00	132,186	(1,271)		130,915	8,279		139,194	7,008	5.30%
Salary Custodians contractual DW	A1620161-13-01	1.00	57,647	(7,152)		50,495	4,895		55,390	(2,257)	-3.92%
Custodial and Cleaner overtime DW	A1620161-13-02	0.00	60,059			60,059		2,402	62,461	2,402	4.00%
Salary Custodians supp DW	A1620161-13-03	0.00	40,672			40,672		1,627	42,299	1,627	4.00%
Building Check overtime	A1620161-13-04	0.00	30,938			30,938		1,237	32,175	1,237	4.00%
EQUIPMENT	A1620200-13		40,000			40,000		-	40,000	-	0.00%
Water and Sewer	A1620422-13		41,768			41,768		1,671	43,439	1,671	4.00%
Natural Gas	A1620423-13		255,000			255,000		(10,000)	245,000	(10,000)	-3.92%
Electricity	A1620424-13		426,960			426,960		(10,000)	416,960	(10,000)	-2.34%
Oil	A1620425-13		60,000			60,000			60,000	-	0.00%
Telephone	A1620426-13		43,618			43,618		(1,000)	42,618	(1,000)	-2.29%
Equipment repair	A1620433-13		6,140	5,000		11,140	-	246	11,386	5,246	85.43%
Custodial supply	A1620453-13		134,318			134,318		5,373	139,691	5,373	4.00%
Contractual expense	A1620460-13		77,898	(5,000)		72,898		3,116	76,014	(1,884)	-2.42%
BOCES	A1620490-13		8,654	(171)		8,483		339	8,822	168	1.94%
<b>Total:Operation of Plant</b>		<b>24.50</b>	<b>2,329,679</b>	<b>(8,605)</b>	<b>-</b>	<b>2,321,074</b>	<b>55,627</b>	<b>(4,990)</b>	<b>2,371,711</b>	<b>42,032</b>	<b>1.80%</b>
<b>Maintenance of Plant</b>											
SALARY	A1621161-13-01	6.00	414,755	4,651		419,406	25,015		444,421	29,666	7.15%
SALARY OT	A1621161-13-02	0.00	58,287			58,287			58,287	-	0.00%
SALARY Supp	A1621161-13-03	0.00	36,458			36,458			36,458	-	0.00%
Building Check Overtime	A1621161-13-04	0.00	11,130			11,130			11,130		
Plant Maint. Grounds	A1621162-13-01	3.00	176,244	3,198		179,442	7,072		186,514	10,270	5.83%
Plant Maint. Grounds OT	A1621162-13-02	0.00	25,427			25,427		6,373	31,800	6,373	25.06%
Plant Maint. Grounds Supp	A1621162-13-03	0.00	-			-			-	-	#DIV/0!
Plant Maint. Supev	A1621163-01	0.50	31,283			31,283	780		32,063	780	2.49%
Plant Maint. Supev ot/supp	A1621163-02		-			-			-	-	#DIV/0!
Plant Maint equipment	A1621-200-13		-			-	45,000		45,000	45,000	#DIV/0!
SRO Contractual	A1621-400-01		65,000	75,000		140,000		16,000	156,000	91,000	140.00%
Plant Maint. Equipment repair	A1621433-13		20,748	6,500		27,248			27,248	6,500	31.33%
Plant Maint. District Wide projects	A1621440-13		108,220			108,220			108,220	-	0.00%
HS parking lot repair reserve											
Plant Maint. Materials	A1621451-13		61,381	(4,500)		56,881		2,455	59,336	(2,045)	-3.33%
Plant Maint. Ground supply	A1621452-13		32,955			32,955		1,318	34,273	1,318	4.00%
Plant Maint. Electrical and Heat Meter	A1621453										#DIV/0!
Plant Maint. Contractual expense	A1621460-13		188,844	(2,000)		186,844		7,554	194,398	5,554	2.94%
BOCES (Safety Specialist, fire inspection)	A1621490-13		32,497	(1,908)		30,589		8,611	39,200	6,703	20.63%
<b>Total:Maintenance of Plant</b>		<b>9.50</b>	<b>1,263,229</b>	<b>80,941</b>	<b>-</b>	<b>1,344,170</b>	<b>77,867</b>	<b>42,311</b>	<b>1,464,348</b>	<b>201,119</b>	<b>15.92%</b>

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Central Printing &amp; Mailing</b>											
POSTAGE	A1670400-01		57,386	-		57,386	-	-	57,386	-	0.00%
<b>Total:Central Printing &amp; Mailing</b>		0.00	57,386	-	-	57,386	-	-	57,386	-	0.00%
<b>Central Data Processing</b>											
wide area network contractual	A1680400-01		2,600	-	-	2,600	-	-	2,600	-	0.00%
Wide area network supplies	A1680451-01		250	-		250			250	-	0.00%
<b>Total:Central Data Processing</b>		0.00	2,850	-	-	2,850	-	-	2,850	-	0.00%
<b>Total:Central Services</b>			3,653,144	72,336	-	3,725,480	133,494	37,321	3,896,295	243,151	6.66%
<b>Special Items</b>											
<b>Unallocated Insurance</b>											
UNALLOCATED INSURANCE	A1910400-01		249,628	-		249,628	-	9,200	258,828	9,200	3.69%
Total:Unallocated Insurance			249,628	-	-	249,628	-	9,200	258,828	9,200	3.69%
<b>School Association Dues</b>											
SCHOOL ASSOCIATION DUES	A1920400-01		4,500	-	-	4,500	-	-	4,500	-	0.00%
Total:School Association Dues			4,500	-	-	4,500	-	-	4,500	-	0.00%
<b>Refund of Real Property Taxes</b>											
REFUNDS ON REAL PROPERTY TAX	A1964400-01		15,600	-		15,600	-	-	15,600	-	0.00%
Total:Refund of Real Property Taxes			15,600	-		15,600	-	-	15,600	-	0.00%
<b>BOCES Administrative Cost</b>											
ADMINISTRATIVE CHG/BOCES	A1981492-01		300,250	(256)	-	299,994	-	12,000	311,994	11,744	3.91%
Total:BOCES Administrative Cost			300,250	(256)	-	299,994	-	12,000	311,994	11,744	3.91%
Total:Special Items		0.00	569,978	(256)	-	569,722	-	21,200	590,922	20,944	3.67%
<b>Total:General Support</b>		45.20	5,782,558	62,403	-	5,844,961	178,401	104,987	6,128,349	345,791	5.98%



Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
Instruction											
<b>Instruction Administration &amp; Improvement</b>											
<b>Curriculum Development &amp; Supervision</b>											
SALARY/CURRICULUM DEVELOPMENT	A2010150-01	0.60	92,465	(13,265)		79,200		3,168	82,368	(10,097)	-10.92%
Curriculum work	A2010151-01		38,798	-	30,000	68,798		-	68,798	30,000	77.32%
SALARY/CURRICULUM non-instruc	A2010161-01	0.50	33,927	-		33,927		1,880	35,807	1,880	5.54%
Equipment	A2010200-01-11					-			-		
Contractual and other DW	A2010400 01		59,812	-		59,812			59,812	-	0.00%
Curr development Admin Pool	A2010400-01-01		6,636			6,636			6,636	-	0.00%
Curr development Principal DW 2	A2010400-01-02					-			-	-	#DIV/0!
Curr development Curr and Instruction	A2010400-01-11		2,810			2,810			2,810	-	0.00%
Curr development Academic Head English	A2010400-01-25		425			425			425	-	0.00%
Curr development Academic Head Math	A2010400-01-27		425			425			425	-	0.00%
Curr development Academic Head Science	A2010400-01-28		425			425			425	-	0.00%
curriculum development Ass't Principal MS	A2010-400-04-1					-			-	-	#DIV/0!
Curr development Fine Arts	A2010400-01-72		425			425			425	-	0.00%
Curr development Phys Ed	A2010400-75		425			425			425	-	0.00%
Curr development PPS	A2010400-82		425			425			425	-	0.00%
Curr development Principal SHS 1	A2010400-03		425			425			425	-	0.00%
Curr developmentf AP SHS 2	A2010400-03-1		425			425			425	-	0.00%
Curr development Academic Principal SHS	A2010400-03-2		425			425			425	-	0.00%
Curr development Principal MS	A2010400-04		425			425			425	-	0.00%
Curr development MS Ass't Principal	A2010400-04-1		425			425			425	-	0.00%
Curr development Principal GD	A2010400-06		425			425			425	-	0.00%
Curr development Principal GW	A2010400-07		425			425			425	-	0.00%
Curr development Principal Lincoln	A2010400-08		425			425			425	-	0.00%
curr development SHS Principal	A2010-400-03-2		425			425			425	-	0.00%
Curr development Principal SAC	A2010400-10		425			425			425	-	0.00%
Curr development MS Ass't Principal	A2010400-11		-	-		-			-	-	#DIV/0!
Curr development APPR	A2010409-01		4,575			4,575			4,575	-	0.00%
Curr development Trips	A2010410-01		5,000			5,000			5,000	-	0.00%
						-			-	-	#DIV/0!
materials and supplies	A2010450-01		400	-		400			400	-	0.00%
BOCES	A2010490-03		49,836			49,836		1,993	51,829	1,993	4.00%
Total:Curriculum Development & Supervision		1.10	301,059	(13,265)	30,000	317,794	-	7,041	324,835	23,776	7.90%
<b>Supervision - Regular School</b>											
INSTRUCT. SALARIES DW	A2020151-01	3.00	425,691	(708)		424,983	16,999	-	441,982	16,291	3.83%
INSTRUCT. SALARIES HS	A2020151-03	5.50	656,518	(9,938)		646,580	25,863	-	672,443	15,925	2.43%
INSTRUCT. SALARIES MS	A2020151-04	3.00	376,851	(8,293)		368,558	14,742	-	383,300	6,449	1.71%
INSTRUCT. SALARIES GD	A2020151-06	1.00	145,649			145,649	5,826	-	151,475	5,826	4.00%
INSTRUCT. SALARIES GW	A2020151-07	1.00	126,918			126,918	5,077	-	131,995	5,077	4.00%
INSTRUCT. SALARIES Lincoln	A2020151-08	1.00	145,649			145,649	5,825	-	151,474	5,825	4.00%
INSTRUCT. SALARIES SAC	A2020151-10	1.00	144,422			144,422	5,777	-	150,199	5,777	4.00%
INSTRUCT. SALARIES Supp	A2020152-01	0.00	23,646			23,646		946	24,592	946	4.00%
IT Director Non-instructional	A2020161-01	1.00	101,920	-		101,920	-	4,077	105,997	4,077	4.00%
NON-INSTRUCTIONAL SALARIES DW	A2020161-01	1.93	69,566	(90)		69,476	3,072	130	72,678	3,112	4.47%
NON-INSTRUCTIONAL SALARIES HS	A2020161-03	4.94	183,116	(7,628)		175,488	10,306	-	185,794	2,678	1.46%
NON-INSTRUCTIONAL SALARIES MS	A2020161-04	2.00	78,335	(1,230)		77,105	2,791	-	79,896	1,561	1.99%
NON-INSTRUCTIONAL SALARIES GD	A2020161-06	1.40	42,279	(1,026)		41,253	1,662	-	42,915	636	1.50%
NON-INSTRUCTIONAL SALARIES GW	A2020161-07	1.53	44,283	(1,138)		43,145	1,933	-	45,078	795	1.80%
NON-INSTRUCTIONAL SALARIES LINCOLN	A2020161-08	1.53	47,597	(1,210)		46,387	2,170	-	48,557	960	2.02%
NON-INSTRUCTIONAL SALARIES SAC	A2020161-10	2.00	52,122	-		52,122	1,607	-	53,729	1,607	3.08%
NON-INSTRUCTIONAL SALARIES Support DW	A2020162-01		25,455	-		25,455	-	1,018	26,473	1,018	4.00%
NON-INSTRUCTIONAL SALARIES Support DW	A2020201					-			-	-	#DIV/0!
NON-INSTRUCTIONAL SALARIES Support DW	A2020202					-			-	-	#DIV/0!
NON-INSTRUCTIONAL SALARIES Support HS	A2020162-03					-			-		
NON-INSTRUCTIONAL SALARIES Support MS	A2020162-04		3,007	-		3,007	-		3,007		
NON-INSTRUCTIONAL SALARIES Support GD	A2020162-06		2,559	-		2,559	-		2,559		

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
NON-INSTRUCTIONAL SALARIES Support GW	A2020162-07		3,795	-		3,795	-		3,795		
NON-INSTRUCTIONAL SALARIES Support LINCOLN	A2020162-08		3,002	-		3,002	-		3,002		
NON-INSTRUCTIONAL SALARIES Support SAC	A2020162-10		2,709	-		2,709	-		2,709		
contractual and other	A2020400-01		11,674	-	-	11,674		467	12,141	467	4.00%
HS CONTRACTUAL	A2020420				-						#DIV/0!
materials and supplies	A2020450-01				-						#DIV/0!
Total:Supervision - Regular School		31.83	2,716,763	(31,261)	-	2,685,502	103,650	6,638	2,795,790	79,027	2.91%
<b>Supervision Special Schools</b>											
AD ED Super instructional sal Supp	A2040152-01	0.20	7,300	-		7,300	-	-	7,300	-	0.00%
summer school clerical	A2040162-01	0.00	433			433			433	-	0.00%
super spec sch contractual and other	A2040400-01		1,607	-		1,607			1,607	-	0.00%
super spec sch materials and other	A2040450-01		613	-		613			613	-	0.00%
Supervision Special Schools		0.20	9,953	-	-	9,953	-	-	9,953	-	0.00%
<b>In-Service Training - Instruction</b>											
INSERVICE Model schools, retir sick	A2070151-03 and -01	0.00	15,045	-		15,045			15,045	-	0.00%
BOCES om Inservices DW	A2070-490-01		15,000	60,614		75,614		-	75,614	60,614	
BOCES/INSERVICES	A2070490-03		60,614	(60,614)		-		-	-	(60,614)	-100.00%
Total:In-Service Training - Instruction		0.00	90,659	-		90,659		-	90,659	-	0.00%
Total:Instruction Administration & Improvement		33.13	3,118,434	(44,526)	30,000	3,103,908	103,650	13,680	3,221,238	102,804	3.30%

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Teaching</b>											
<b>Regular School</b>											
TEACHER SALARIES, FULL K	A2110110-01	0.00	2,060			2,060			2,060	-	0.00%
TEACHER SALARIES, FULL K	A2110110-06	2.00	89,492	49,169		138,661	5,114	2,157	145,932	56,440	63.07%
TEACHER SALARIES, FULL K	A2110110-07	2.00	149,418			149,418	8,562	2,370	160,350	10,932	7.32%
TEACHER SALARIES, FULL K	A2110110-08	2.00	164,853			164,853	9,378	2,613	176,844	11,991	7.27%
TEACHER SALARIES, FULL K	A2110110-10	3.00	234,221	(73)		234,148	3,475	3,264	240,887	6,666	2.85%
Elementary Teachers salary DW	A2110120-01	0.00	3,000			3,000			3,000	-	0.00%
Elementary Teachers salary HS	A2110120-03	1.17	77,834	250		78,084	3,691	1,227	83,002	5,168	6.64%
Elementary Teachers salary MS	A2110120-04	11.67	924,244	(41,705)		882,539	18,667	13,604	914,810	(9,434)	-1.02%
Elementary Teachers salary GD	A2110120-06	14.30	1,072,049	(41,317)		1,030,732	31,367	16,156	1,078,255	6,206	0.58%
Elementary Teachers salary GW	A2110120-07	17.52	1,130,605	(61,868)		1,068,737	29,255	16,040	1,114,032	(16,573)	-1.47%
Elementary Teachers salary LINCOLN	A2110120-08	14.90	1,162,266	(40,775)		1,121,491	28,097	23,840	1,173,428	11,162	0.96%
Elementary Teachers salary SAC	A2110120-10	26.82	1,903,807	(211)		1,903,596	38,721	28,045	1,970,361	66,554	3.50%
ES Home teaching salaries GD	A2110122-06		-			-			-	-	#DIV/0!
ES Home teaching salaries GW	A2110122-07		-			-			-	-	#DIV/0!
ES Home teaching salaries LINCOLN	A2110122-08		-			-			-	-	#DIV/0!
ES Home teaching salaries SAC	A2110122-10		-			-			-	-	#DIV/0!
SEC teacher salaries DW	A2110130-01	0.00				-			-	-	#DIV/0!
Sec teaching salaries HS	A2110130-03	56.80	3,752,726	12,533		3,765,259	86,033	54,805	3,906,097	153,371	4.09%
Sec teaching salaries MS	A2110130-04	27.62	2,106,294	(114,490)		1,991,804	61,120	90,719	2,143,643	37,349	1.77%
Sec teaching salaries GD	A2110130-06	0.89	24,773			24,773	870		25,643	870	3.51%
Sec teaching salaries GW	A2110130-07	1.10	46,773	(6,933)		39,840	1,070	246	41,156	(5,617)	-12.01%
Collateral duties HS	A2110131-03		36,000			36,000			36,000	-	0.00%
Collateral duties MS	A2110131-04		18,517			18,517			18,517	-	0.00%
SEC Home teaching salaries	A2110132-01		69,348			69,348			69,348	-	0.00%
collateral chaperones HS	A2110133-03		750			750			750	-	0.00%
collateral chaperones MS	A2110133-04		712			712			712	-	0.00%
Sub Teaching	A2110140-01		464,068			464,068		9,192	473,260	9,192	1.98%
Teaching Non-Instructional Salary HS	A2110160-03	6.51	84,715			84,715		5,083	89,798	5,083	6.00%
Teaching Non-Instructional Salary MS	A2110160-04	2.89	49,119	1,600		50,719		4,640	55,359	6,240	12.70%
Teaching Non-Instructional Salary GD	A2110160-06	2.61	38,458			38,458		2,307	40,765	2,307	6.00%
Teaching Non-instructional Salary GW	A2110160-07	3.40	42,337			42,337		2,540	44,877	2,540	6.00%
Teaching Non-instructional Salary Lincoln	A2110160-08	4.26	43,280			43,280		2,597	45,877	2,597	6.00%
Teaching Non-instructional Salary SAC	A2110160-10	3.65	43,559			43,559		2,614	46,173	2,614	6.00%
District Equipment DW	A2110-200-01		5,000			5,000		200	5,200	200	4.00%
district equipment GW	A2110-120-04										
district equipment SAC	A2110-200-10										
District Equipment Music DW	A2110-200-01-72		5,000			5,000		200	5,200	200	4.00%
District Equipment PE DW	A2110-200-01-73					-			-		
Translation Services	A2110-400-01		1,545			1,545			1,545	-	0.00%
Teaching commencement/other contr.	A2110430-03		9,921			9,921		382	10,303	382	3.85%
Teaching Equipment repair	A2110433-01		4,600			4,600			4,600	-	0.00%
Gifted and Talented	A2110434-01		1,369			1,369			1,369	-	0.00%
Performing arts contractual/fine arts dance residency DW	A2110436-01-72		3,000			3,000			3,000	-	0.00%
Copier maintenance	A2110437-01-90		3,121			3,121			3,121	-	0.00%
Music contract expense	A2110438-01-72		4,020			4,020		161	4,181	161	4.00%
Misc. Teaching expense	A2110439-01-90		8,247			8,247		330	8,577	330	4.00%
5th grade field trips GD	A2110-439-06		2,080			2,080		83	2,163	83	4.00%
5th grade field trips GW	A2110-439-07		2,080			2,080		83	2,163	83	4.00%
5th grade field trips Lincoln	A2110-439-08		2,080			2,080		83	2,163	83	4.00%
5th grade field trips SAC	A2110-439-10		3,120			3,120		125	3,245	125	4.00%
Supplies ESL DW	A2110451-01-35		975			975		39	1,014	39	4.00%
Supplies gifted and talented DW	A2110451-01-40		2,160			2,160		86	2,246	86	4.00%
Supplies PSEN DW	A2110451-01-50		2,637			2,637		105	2,742	105	4.00%
Supplies art DW	A2110451-01-70		15,227			15,227		609	15,836	609	4.00%
Supplies music DW	A2110451-01-72		4,780			4,780		191	4,971	191	4.00%
Supplies PE DW	A2110451-01-73		3,805			3,805		152	3,957	152	4.00%
Supplies Health Ed DW	A2110451-01-74		1,600			1,600		64	1,664	64	4.00%
Supplies adaptive physical ed DW	A2110151-01-75		184			184		7	191	7	4.00%
Supplies DW	A2110451-01-90		5,338			5,338			5,338	-	0.00%
supplies HS revolving	A2110-451-03-02										

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
Supplies SHS building	A2110451-03-24		8,180			8,180		327	8,507	327	4.00%
Supplies SHS English	A2110-451-03-25		717			717		29	746	29	4.00%
Supplies SHS foreign language	A2110-451-03-26		717			717		29	746	29	4.00%
Supplies SHS math	A2110451-03-27		717			717		29	746	29	4.00%
Supplies SHS science	A2110-451-03-28		7,178			7,178		287	7,465	287	4.00%
Supplies SHS soc studies	A2110451-03-29		717			717		29	746	29	4.00%
Supplies SHS alternative ed	A2110-451-03-30		286			286		11	297	11	4.00%
Supplies SHS business ed	A2110-451-03-47		373			373		15	388	15	4.00%
Supplies HS home ec	A2110-451-03-48		2,272			2,272		91	2,363	91	4.00%
Supplies SHS technology	A2110-451-03-49		5,106			5,106		204	5,310	204	4.00%
Supplies MS building	A2110451-4-24		6,717			6,717		269	6,986	269	4.00%
Supplies MS English	A2110-451-04-25		596			596		24	620	24	4.00%
Supplies MS foreign language	A2110-451-04-26		596			596		24	620	24	4.00%
Supplies MS math	A2110-451-04-27		596			596		24	620	24	4.00%
Supplies MS science	A2110-451-04-28		5,226			5,226		209	5,435	209	4.00%
Supplies MS soc studies	A2110-451-04-29		596			596		24	620	24	4.00%
Supplies MS SAIL	A2110-451-01-31		390			390		16	406	16	4.00%
Supplies MS home and careers	A2110-451-04-48		1,752			1,752		70	1,822	70	4.00%
Supplies MS technology	A2110451-04-49		3,875			3,875		155	4,030	155	4.00%
Supplies General teaching GD	A2110451-06		5,567			5,567		223	5,790	223	4.00%
Supplies General teaching GW	A2110451-07		5,571			5,571		223	5,794	223	4.00%
Supplies General teaching Lincoln	A2110-451-08		6,275			6,275		251	6,526	251	4.00%
Supplies General teaching SAC	A2110-451-10		7,078			7,078		283	7,361	283	4.00%
Duplicating supplies	A2110-452-01-90		42,758			42,758			42,758	-	0.00%
Foster placement and other tuition	A2110471-01		65,447			65,447			65,447	-	0.00%
Payment to Charter schools	A2110473-01		41,537			41,537			41,537	-	0.00%
Textbooks fine arts	A2110480-01-72		17,735			17,735		709	18,444	709	4.00%
Textbooks DW	A2110480-01-90		195,665	(66,109)		129,556		5,182	134,738	(60,927)	-31.14%
Textbooks GD	A2110480-06		1,040			1,040		42	1,082	42	4.00%
Textbooks GW	A2110480-07		1,040			1,040		42	1,082	42	4.00%
Textbooks Lincoln	A2110480-08		1,040			1,040		42	1,082	42	4.00%
Textbooks SAC	A2110480-10		1,040			1,040		42	1,082	42	4.00%
Test scoring	A2110491-01		21,132			21,132		845	21,977	845	4.00%
Arts in Education Gifted and talented	A2110494		43,705			43,705		1,748	45,453	1,748	4.00%
BOCES miscell.	A2110495		31,224			31,224		1,249	32,473	1,249	4.00%
Computer tech plan BOCES	A2110497		1,030,954	120,809		1,151,763		22,419	1,174,182	143,228	13.89%
Textbooks Non-public BOCES	A2110498		8,999			8,999		360	9,359	360	4.00%
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<b>Total:Regular School</b>		<b>205.11</b>	<b>15,401,581</b>	<b>(189,120)</b>	<b>-</b>	<b>15,212,461</b>	<b>325,420</b>	<b>322,484</b>	<b>15,860,365</b>	<b>458,784</b>	<b>2.98%</b>

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward			
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25		\$ increase	% incr
<b>Programs for Handicapped Children</b>												
INSTRUCTIONAL SALARIES DW	A2250150-01	1.00	40,534	65,386	(71,231)	34,689	2,907	1,309	38,905		(1,629)	-4.02%
INSTRUCTIONAL SALARIES HS	A2250150-03	23.00	1,194,195	29,032		1,223,227	61,163	17,651	1,302,041		107,846	9.03%
INSTRUCTIONAL SALARIES MS	A2250150-04	21.00	1,188,004	(32,440)		1,155,564	46,993	15,471	1,218,028		30,024	2.53%
INSTRUCTIONAL SALARIES GD	A2250150-06	6.00	280,776	79,095		359,871	11,440	4,177	375,487		94,711	33.73%
INSTRUCTIONAL SALARIES GW	A2250150-07	13.86	569,142	10,866	(34,149)	545,859	20,377	5,642	571,878		2,736	0.48%
INSTRUCTIONAL SALARIES LIN	A2250150-08	13.00	754,778	(53,956)		700,822	17,291	10,164	728,277		(26,501)	-3.51%
INSTRUCTIONAL SALARIES SAC	A2250150-10	9.00	506,803	(13,170)		493,633	15,929	5,903	515,465		8,662	1.71%
NON-INSTRUCTIONAL SALARIES HS	A2250161-03	7.82	142,685			142,685		6,881	149,566		6,881	4.82%
NON-INSTRUCTIONAL SALARIES MS	A2250161-04	4.89	149,696	-		149,696		8,982	158,678		8,982	6.00%
NON-INSTRUCTIONAL SALARIES GD	A2250161-06	3.63	73,622	43,000		116,622		6,997	123,619		49,997	67.91%
NON-INSTRUCTIONAL SALARIES GW	A2250161-07	8.92	151,152			151,152		9,069	160,221		9,069	6.00%
NON-INSTRUCTIONAL SALARIES LINCOLN	A2250161-08	5.92	128,997	8,000		136,997		8,220	145,217		16,220	12.57%
NON-INSTRUCTIONAL SALARIES SAC	A2250161-10	3.57	74,453			74,453		4,467	78,920		4,467	6.00%
NON-INSTRUCTIONAL SALARIES DW	A2250162-01	1.80	55,619	2,263		57,882	2,558		60,440		4,821	8.67%
EQUIPMENT/SPEC ED.	A2250200-01		5,000			5,000			5,000		-	0.00%
CONTRACTUAL	A2250400-01-82		713,372	(94,500)		618,872		23,535	642,407		-	0.00%
Special class supplies DW	A2250451-01-82		1,664			1,664	5,000		6,664		5,000	300.48%
Special class supplies DW ESSER	A2250100-01-82					-			-			
Resource room supplies DW	A2250452-01-82		1,500			1,500			1,500		-	0.00%
Speech supplies	A2250453-01-82		1,000			1,000			1,000		-	0.00%
Tuition private school	A2250472-01-82		1,195,000			1,195,000		47,800	1,242,800		47,800	4.00%
BOCES handicap services	A2250490		2,462,000			2,462,000		98,480	2,560,480		98,480	4.00%
Total:Programs for Handicapped Children		123.41	9,689,992	43,576	(105,380)	9,628,188	183,658	274,747	10,086,593		396,601	4.09%
<b>Occupational Education Grades 10-12</b>												
INSTRUCTIONAL SALARIES	A2280150-03	2.00	159,153	840	-	159,993	2,207	2,433	164,633		5,480	3.44%
BOCES	A2280490-03		1,003,312	-		1,003,312			1,003,312		-	0.00%
Total:Occupational Education Grades 10-12		2.00	1,162,465	840	-	1,163,305	2,207	2,433	1,167,945		5,480	0.47%
<b>Special Schools</b>												
INSTRUCTIONAL SALARIES HS	A2330155-03		7,004			7,004			7,004		-	0.00%
Special school contractual and other	A2330400		20,550			20,550		-	20,550		-	0.00%
Regional summer school	A2330490		28,851	-		28,851		1,154	30,005		1,154	4.00%
Total:Special Schools		0.00	56,405	-	-	56,405	-	1,154	57,559		1,154	2.05%
Total:Teaching		330.52	26,310,443	(144,704)	(105,380)	26,060,359	511,285	600,818	27,172,462		862,019	3.28%



Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Instructional Media</b>											
<b>School Library &amp; Audiovisual</b>											
INSTRUCTIONAL SALARIES DW	A2610150-01	0.00	1,030			1,030			1,030	-	0.00%
INSTRUCTIONAL SALARIES HS	A2610150-03	2.00	114,927	2,750		117,677	5,904	1,265	124,846	9,919	8.63%
INSTRUCTIONAL SALARIES MS	A2610150-04	1.00	100,200	(44,173)		56,027	-	1,503	57,530	(42,670)	-42.58%
INSTRUCTIONAL SALARIES GD	A2610150-06	1.00	90,422	1,000		91,422	6,383	1,437	99,242	8,820	9.75%
INSTRUCTIONAL SALARIES GW	A2610150-07	1.00	65,147	-		65,147	2,178	1,010	68,335	3,188	4.89%
INSTRUCTIONAL SALARIES LINCOLN	A2610150-08	1.00	62,968			62,968	2,179	953	66,100	3,132	4.97%
INSTRUCTIONAL SALARIES SAC	A2610150-10	1.00	67,381			67,381	2,179	1,043	70,603	3,222	4.78%
INSTRUCTIONAL SALARIES supp	A2610152-01	0.00	3,136			3,136			3,136	-	0.00%
Library and AV non-instructional SUPP DW	A2610161-01-03	0.00	540			540			540	-	0.00%
Library and AV non-instructional HS	A2610161-03	1.00	26,384	-		26,384	1,147		27,531	1,147	4.35%
Library and AV non-instructional MS	A2610161-04	0.30	8,123			8,123	346		8,469	346	4.26%
Library and AV non-instructional GD	A2610161-06	0.10	5,511			5,511	192		5,703	192	3.48%
Library and AV non-instructional supp DW	A2610161-13-03	0.00	2,138			2,138		-	2,138	-	0.00%
Equipment	A2610200-01		520			520		21	541	21	4.00%
Repair to AV equipment and library	A2610433-01		2,829			2,829		113	2,942	113	4.00%
Library and AV conferences and mileage	A2610435-01		676			676		27	703	27	4.00%
Library resources DW	A2610450-01		1,700			1,700		68	1,768	68	4.00%
Library resources HS	A2610450-03		15,356			15,356		614	15,970	614	4.00%
Library resources MS	A2610450-04		11,410			11,410		456	11,866	456	4.00%
Library resources GD	A2610450-06		4,584			4,584		183	4,767	183	4.00%
Library resources GW	A2610450-07		4,007			4,007		160	4,167	160	4.00%
Library resources LINCOLN	A2610450-08		3,925			3,925		157	4,082	157	4.00%
Library resources SAC	A2610450-10		5,481			5,481		219	5,700	219	4.00%
AV supplies	A2610456-01		1,000			1,000		40	1,040	40	4.00%
LIBRARY - BOCES	A 2610.490		35,819			35,819		1,433	37,252	1,433	4.00%
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Total:School Library & Audiovisual		8.40	635,214	(40,423)		594,791	20,508	10,703	626,002	(9,212)	-1.45%

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Computer-Assisted Instruction</b>								-			
Computer assisted hardware	A2630200-01		41,809			41,809		1,672	43,481	1,672	4.00%
State aided comp hardware	A2630220-01		45,760			45,760		1,830	47,590	1,830	4.00%
computer contractual	A2630400-01		520,213		-	520,213		20,809	541,022	20,809	4.00%
Computer assisted repairs	A2630433-01		2,000			2,000		80	2,080	80	4.00%
STATE AIDED COMPUTER SOFTWARE	A2630450-01		61,000	(33,000)		28,000	33,000	1,120	62,120	1,120	1.84%
Computer assisted supplies	A2630451-01		29,000			29,000		1,160	30,160	1,160	4.00%
BOCES	A2630490-01					-			-	-	#DIV/0!
<b>Total:Computer-Assisted Instruction</b>		0.00	699,782	(33,000)		666,782	33,000	26,671	726,453	26,671	3.81%
<b>Total:Instructional Media</b>		8.40	1,334,996	(73,423)		1,261,573	53,508	37,375	1,352,455	17,459	1.31%
<b>Pupil Services</b>											
Guidance Counselor HS	A2810151-03	4.00	359,434	3,300		362,734	11,194	5,609	379,537	20,103	5.59%
Guidance Counselor MS	A2810151-04	3.00	243,577	-		243,577	13,316	3,853	260,746	17,169	7.05%
Guidance counselor supp DW	A2810152-01	0.00	3,729			3,729		129	3,858	129	3.47%
Guidance counselor supp HS	A2810152-03		18,560			18,560		1,221	19,781	1,221	6.58%
Guidance counselor supp MS	A2810152-04		16,670			16,670		1,105	17,775		
Guidance clerk HS	A2810161-03	3.50	130,083	(792)		129,291	4,892		134,183	4,100	3.15%
Guidance clerk MS	A2810161-04	1.00	32,751	-		32,751	1,223		33,974	1,223	3.73%
Guidance clerk supplemental	A2810161-01-02	0.00	8,330			8,330			8,330	-	0.00%
Guidance IT	A2810161-01-03	0.00	2,122	(82)		2,040	82		2,122	-	0.00%
Guidance contractual DW	A2810400-01-83		2,201			2,201			2,201	-	0.00%
Supplies	A2810450-01-83		2,745			2,745			2,745	-	0.00%
BOCES	A2810490-01		9,239			9,239			9,239	-	0.00%
<b>Total:Guidance - Regular School</b>		11.50	829,441	2,426	-	831,867	30,707	11,918	874,492	45,051	5.43%



Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Health Services - Regular School</b>											
health non-instructional DW	A2815161-01	1.00	51,657	20,755		72,412	-	2,862	75,274	23,617	45.72%
health non-instructional HS	A2815161-03	1.50	59,040	3,609		62,649	547	2,020	65,216	6,176	10.46%
health non-instructional MS	A2815161-04	1.00	48,092	2,708		50,800		1,984	52,784	4,692	9.76%
health non-instructional GD	A2815161-06	1.00	56,290			56,290		2,252	58,542	2,252	4.00%
health non-instructional GW	A2815161-07	1.00	49,246	(2,355)		46,891		1,876	48,767	(479)	-0.97%
health non-instructional Lincoln	A2815161-08	1.00	52,262			52,262		2,090	54,352	2,090	4.00%
health non-instructional SAC	A2815161-10	1.00	47,633			47,633		1,905	49,538	1,905	4.00%
NON-INSTRUCTIONAL SALARIES	A2815162-01	0.00	25,564	436		26,000			26,000	436	1.71%
Equipment	A2815200-01-83		765			765			765	-	0.00%
Contractual	A2815400-01-83		77,135			77,135		3,085	80,220	3,085	4.00%
SUPPLIES	A2815-450-01-83		7,873			7,873		315	8,188	315	4.00%
Total:Health Services - Regular School		7.50	475,557	25,153	-	500,710	547	18,389	519,646	44,089	9.27%
<b>Psychological Services - Regular School</b>											
Pysch serv instructional salaries DW	A2820151-01	0.00	3,300	-		3,300		-	3,300	-	0.00%
Pysch serv instructional salaries HS	A2820151-03	1.00	74,928	-		74,928	2,657	1,552	79,137	4,209	5.62%
Pysch serv instructional salaries MS	A2820151-04	1.00	84,762	-		84,762	2,907	1,315	88,984	4,222	4.98%
Pysch serv instructional salaries GD	A2820151-06	0.50	43,121	-		43,121	1,451	891	45,463	2,342	5.43%
Pysch serv instructional salaries GW	A2820151-07	1.50	108,456	-		108,456	2,172	1,659	112,287	3,831	3.53%
Pysch serv instructional salaries Lincoln	A2820151-08	1.00	86,241	-		86,241	2,903	1,337	90,481	4,240	4.92%
Pysch serv instructional salaries SAC	A2820151-10	1.00	73,504	1,000		74,504	2,424	1,124	78,052	4,548	6.19%
INSTRUCTIONAL SALARIES supp	A2820152-01	0.00	22,413			22,413			22,413	-	0.00%
Contractual	A2820400-09-83		2,333			2,333		93	2,426	93	4.00%
SUPPLIES	A2820450-09-83		1,000			1,000		40	1,040	40	4.00%
Total:Psychological Services - Regular School		6.00	500,058	1,000	-	501,058	14,514	8,011	523,583	23,525	4.70%
<b>Social Work Services - Regular School</b>											
Instructional salary social workers DW	A2825150-01	0.00	7,185			7,185			7,185	-	0.00%
Instructional salary social workers HS	A2825150-03	2.00	141,070			141,070	9,824	2,263	153,157	12,087	8.57%
Instructional salary social workers MS	A2825150-04	1.60	142,664	523		143,187	433	2,154	145,774	3,110	2.18%
Instructional salary social workers GD	A2825150-06	1.00	68,147	1,500		69,647	2,178	1,055	72,880	4,733	6.95%
Instructional salary social workers Lincoln	A2825150-08	1.00	64,456			64,456	1,512	1,227	67,195	2,739	4.25%
Instructional salary social workers sac	A2825150-10	1.00	101,058			101,058		2,021	103,079	2,021	2.00%
Instructional salary social workers GW	A2825150-07	0.00	-			-			-	-	#DIV/0!
Contractual	A2825-400-01-83			94,500		94,500			94,500		
Materials and supplies	A2825450-01-83		650			650	-	26	676	26	4.00%
						-			-	-	#DIV/0!
Total:Social Work Services - Regular School		6.60	525,230	96,523	-	621,753	13,947	8,746	644,446	119,216	22.70%
<b>Interscholastic Athletics</b>											
INSTRUCTIONAL SALARIES	A2855150-03		229,819			229,819	3,447		233,266	3,447	1.50%
Chaperones	A2855152-03		10,561			10,561		1,422	11,983	1,422	13.46%
Intramurals	A2855153-01		5,489	-		5,489			5,489	-	0.00%
EQUIPMENT	A2855200-01		3,090			3,090		124	3,214	124	#REF!
Athletic Trainer	A285540001		30,000	29,000		59,000		2,360	61,360	31,360	#REF!
Officials	A2855430-01-73		55,819			55,819		2,233	58,052	2,233	0.22%
Equipment repair	A2855433-01-73		6,001			6,001		240	6,241	240	37.21%
Miscellaneous contract expense	A2855439-01-73		36,632			36,632		1,465	38,097	1,465	0.66%
Materials and supplies	A2855450-01-73		25,097	1,000		26,097	-	1,044	27,141	2,044	5.84%
Total:Interscholastic Athletics		0.00	402,508	30,000	-	432,508	3,447	8,888	444,843	84,669	10.52%
Total:Pupil Services		31.60	2,732,794	155,102	-	2,887,896	63,162	55,952	3,007,010	316,550	11.58%
Total:Instruction	(978,289)	403.65	33,496,667	(107,551)	(75,380)	33,313,736	731,604	707,824	34,753,164	1,256,497	3.75%

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Transportation</b>											
<b>Pupil Transportation</b>											
<b>District Transportation Services</b>											
District BUS GARAGE MECHANIC	A5510161-01	1.00	64,394	1,095		65,489	2,330	-	67,819	3,425	5.32%
Bus Drivers	A5510162-11-01	17.78	807,999			807,999	32,284		840,283	32,284	4.00%
Bus driver overtime	A5510162-11-02		40,000			40,000			40,000	-	0.00%
Bus driver sports trips	A5510162-11-73		16,840	3,160		20,000			20,000	3,160	18.76%
Bus driver field trips	A5510162-11-90		5,677	227		5,904			5,904	227	4.00%
Bus aide salary	A5510162-03	6.14	153,054			153,054		7,800	160,854	7,800	5.10%
Supervisor salary	A5510163-01	1.00	83,200			83,200	416	3,328	86,944	3,744	4.50%
Supervisor support	A5510163-11-03	2.00	104,854	1,000		105,854	2,334	1,600	109,788	4,934	4.71%
EQUIPMENT	A5510200-11		2,700			2,700			2,700	-	0.00%
Contract	A5510400-11		63,800			63,800			63,800	-	0.00%
INSURANCE (LIABILITY)	A5510410-11		108,330			108,330		4,333	112,663	4,333	4.00%
Bus repair	A5510420-11		36,015			36,015			36,015	-	0.00%
Trans supplies	A5510430-11		7,000			7,000			7,000	-	0.00%
Bus parts	A5510450-11		55,740			55,740			55,740	-	0.00%
Gasoline	A5510451-11		164,657			164,657			164,657	-	0.00%
Tires and service	A5510453-11		8,000			8,000			8,000	-	0.00%
Miscellaneous	A5510455-11		6,800			6,800			6,800	-	0.00%
BOCES driver training	A5510-490-11		1,752			1,752			1,752	-	0.00%
BOCES shaed transportation	A5510-491-11				-	-	-	-	-	-	#DIV/0!
Total:District Transportation Services		27.92	1,730,812	5,482	-	1,736,294	37,364	17,061	1,790,719	##	59,907 3.46%
<b>Garage Building</b>											
Non-instructional salary	A5530163-11-03	0	14,216	-		14,216	569		14,785	569	4.00%
Garage equipment	A5530200		-			-			-	-	#DIV/0!
Garage Contractual	A5530400-11		445,474	-		445,474	15,592		461,066	15,592	3.50%
Garage water	A5530422		500			500			500	-	0.00%
Natural gas	A5530423		5,000			5,000			5,000	-	0.00%
Electric	A5530424		6,200			6,200			6,200	-	0.00%
Telephone	A5530426		4,800			4,800			4,800	-	0.00%
Miscellaneous/water sewer	A5530460		-			-			-	-	#DIV/0!
Waste disposal	A5530456		2,500	-		2,500	-		2,500	-	0.00%
Total:Garage Building		-	478,690	-	-	478,690	16,161	-	494,851	16,161	3.38%
<b>Contract Transportation</b>											
SPORTS TRIPS	A5540-11-73		92,000	-		92,000			92,000	-	0.00%
FIELD TRIPS	A5540-400-11-90		7,200	-		7,200			7,200	-	0.00%
CONTRACT TRANSPORTATION	A5540-400-11	0.00	158,000	286,000		444,000	-	-	444,000	286,000	181.01%
Total:Contract Transportation		0.00	257,200	286,000	-	543,200	-	-	543,200	286,000	111.20%
<b>Transportation Services from BOCES</b>											
CONTRACT TRANSPORTATION/BOCES	A5581490		-	-		-	-	-	-	-	#DIV/0!
Total:Transportation Services from BOCES			-	-	-	-	-	-	-	-	#DIV/0!
Total:Pupil Transportation		27.92	2,466,702	291,482	-	2,758,184	53,525	17,061	2,828,770	362,068	14.68%
Total:Transportation		27.92	2,466,702	291,482	-	2,758,184	53,525	17,061	2,828,770	362,068	14.68%

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Home and Community Services</b>											
<b>Civic Activities</b>											
Give community service HS	A8060150-03	0.00	5,200	-	-	5,200	-	208	5,408	208	4.00%
Give Travel	A8060-460-7		4,046	-	-	4,046	-	-	4,046	-	0.00%
Community service supplies HS	A8060-450-03		2,812	-	-	2,812	-	-	2,812	-	0.00%
<b>Total:Home and Community Services</b>		-	<b>12,058</b>	-	-	<b>12,058</b>	-	<b>208</b>	<b>12,266</b>	<b>208</b>	<b>1.72%</b>

Account	Account	hdct	Adopted '23-24	Budget	CARES ACT II	adjusted base	contractual	estimated	Carry forward		
Name	Code		Budget	Adjustments	Federal Grants	Budget 24/25			Budget 24/25	\$ increase	% incr
<b>Undistributed</b>											
<b>Employee Benefits</b>											
<b>State Retirement</b>											
STATE RETIREMENT	A9010-800-01		787,000	-	-	787,000	-	-	787,000	-	0.00%
Total:State Retirement			787,000	-	-	787,000	-	-	787,000	-	0.00%
<b>Teachers Retirement</b>											
Teachers' Retirement	A9020-800-01		2,385,214	(11,758)	-	2,373,456	-	126,786	2,500,242	115,028	4.82%
RETIREMENT INCENTIVES	A902081		-	-	-	-	-	-	-	-	-
Total:Teachers Retirement			2,385,214	(11,758)	-	2,373,456	-	126,786	2,500,242	115,028	4.82%
<b>Social Security</b>											
Social Security	A9030-800-01		2,256,046	(8,995)	-	2,247,051	-	93,954	2,341,005	84,959	3.77%
Total:Social Security			2,256,046	(8,995)	-	2,247,051	-	93,954	2,341,005	84,959	3.77%
<b>Workers' Compensation</b>											
Workers' Compensation	A9040-800-01		162,054	-	-	162,054	-	(39,766)	122,288	(39,766)	-24.54%
Total:Workers' Compensation			162,054	-	-	162,054	-	(39,766)	122,288	(39,766)	-24.54%
	0.049444524										
<b>Life Insurance</b>											
Life Insurance	A9045-800-01		20,074	-	-	20,074	-	803	20,877	803	4.00%
Life Insurance			20,074	-	-	20,074	-	803	20,877	803	4.00%
	486,962										
<b>Unemployment Insurance</b>											
UNEMPLOYMENT INSURANCE	A9050-800-01		30,000	(5,000)	-	25,000	-	-	25,000	(5,000)	-16.67%
Total:Unemployment Insurance			30,000	(5,000)	-	25,000	-	-	25,000	(5,000)	-16.67%
<b>Disability Insurance</b>											
DISABILITY INSURANCE	A9055-800-01		28,787	-	-	28,787	-	-	28,787	-	0.00%
Total:Disability Insurance			28,787	-	-	28,787	-	-	28,787	-	0.00%
<b>Hospital and Medical Insurance</b>											
HOSPITAL,MEDICAL ACTIVE INSURANCE	A9060-810-01		6,210,624			6,210,624	-	317,544	6,528,168	317,544	5.11%
HOSPITAL,MEDICAL RETIREES INSURANCE	A9060-812-01		3,638,026			3,638,026		169,418	3,807,444	169,418	4.66%
OPTOUTS OF HEALTH INSURANCE	A9060-811-01					-			-		
HOSPITAL,ACTIVE,DENTAL INSURANCE	A9060-820-01		164,590			164,590	-		164,590	-	0.00%
HOSPITAL,RETIREE,DENTAL INSURANCE	A9060-822-01		108,890			108,890	-		108,890	-	0.00%
Total:Hospital and Medical Insurance			-	10,122,130	-	10,122,130	-	486,962	10,609,092	486,962	4.81%
Total:Employee Benefits			-	15,791,305	(25,753)	15,765,552	-	668,739	16,434,291	642,986	4.07%

To: Susan Swartz, Superintendent  
From: Drew Giaquinto, Business Administrator  
Subject: Tax Cap Calculation  
Date: February 3, 2024



The maximum allowable tax levy cap for 2024-25 is \$33,418,948, an increase of **\$929,783** from the 2023-24 tax levy of \$32,489,165. The tax levy is allowed to increase by \$929,783 or **2.86%** and be approved by a simple majority vote on the May 21, 2024, proposition. The district is allowed to go out with the revised or same budget if the first proposition is defeated or go directly to a contingent budget. A second defeated budget requires the district to default to a contingent which maintains the tax levy at the 2023-24 amount. The 2023-24 maximum allowable tax levy cap was **4.33%** and the actual district tax levy increase was **2.99%** or \$941,814. **The tax rate increased 1.49% in 2023-24.**

The tax cap calculation is a formula based on the consumer price index (CPI) change or 2%, whichever is less or the growth factor. **The growth factor is at 2% for 2023-24 as the CPI was 4%.**

The formula then takes into consideration the prior year PILOTS (**payment in lieu of taxes**) used in the tax cap calculation vs. the new budget for PILOTS. The district's PILOTS are increasing by \$78,859 (expansion of Adirondack Beverage). The increase gives the district less room under the tax cap formula.

Another key component of the tax cap formula is **the capital exclusion** calculation. This is the net debt service of the district from the prior year compared to the net debt service in the new budget year. This is the building aid for each of our state aided projects, related to the debt service we have on the books (principal and interest) as well as the net

capital expenditures in transportation and with BOCES. Our capital exclusion increases in the 24-25 calculation as we have the total debt and related building aid coming on the books for the \$12.8 million project. The net change in the capital exclusion is \$227,244 which increases the district's room under the cap. The tax base growth factor being at 1.004 adds an additional \$126,500 of room under the tax cap.

In summary:

Tax Levy 2023-24	\$32,489,165
2% CPI	649,783
Net change capital exc.	227,244
Net change PILOTS	(78,859)
Tax base growth factor	126,531
ERS exclusion	5,084

Total maximum allowable increase \$929,783

Total tax levy allowed under the cap \$33,418,948 (2.86%)

We are required to submit the district's decision to override the Tax Cap for 2024-25 by March 1, 2024. Since the inception of the tax cap in 2011-2012, the district overrode the tax cap once, (in 2014-15 when the tax cap was .79% and the district went out with a 1.76% tax levy increase). The district has gone out below the cap 7 times and at the cap, 4 times. We may change our position up to the time the Board adopts the budget for the May proposition.

I have attached the tax levy limit before adjustments and exclusions analysis to support the calculation.

Please let me know if you should have questions or require additional information. Per our discussion at the last board meeting in January 2024, we will present to the Board of Education on February 12<sup>th</sup>, 2024.

# Tax Cap Form

Scotia-Glenville Central School District (420633100200)  
Fiscal Year Ending: 06/30/2025

2.86%

## Summary

### Tax Levy Limit, Before Adjustments and Exclusions

✓	Real Property Tax Levy FYE 2024	\$32,489,165
✓	Tax Cap Reserve Offset from FYE 2023 Used to Reduce FYE 2024 Levy	\$0
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2024	---
✓	Tax Base Growth Factor	1.0040
✓	PILOTs Receivable FYE 2024	\$1,273,218
✓	Tort Exclusion Amount Claimed in FYE 2024	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$1,320,255
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2025	\$1,352,077
✓	Available Carryover from FYE 2024	---
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$31,871,449</b>

### Exclusions

✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2025	\$1,542,415
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$5,084
	<b>Total Exclusions</b>	<b>\$1,547,499</b>
	<b>Your FYE 2025 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$33,418,948</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2025 Levy	---
✓	FYE 2025 Proposed Levy, Net of Reserve	\$33,418,948
	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$0</b>
✓	Do you plan to override the Tax Cap for FYE 2025 ?	No

## History

Date and Time	Status Changed To	User
02/17/2023 9:58:39 AM	Form was created (Form Status set to: Unsubmitted)	Sheri Tyrell





TRANSPORTATION DEPARTMENT

2024/2025 BUDGET REVIEW

In review of routes from 2023-2024, we do not anticipate adding any in-district routes for the 2023-2024 school year. In-district routes have not changed significantly in the 2023-2024 school year. Out of district routes are difficult to determine since they are dependent on placements and IEP requirements. In the 2023-2024 school year, we contracted out 4 runs for out of district placements. Due to the increase in out-of-district placements, McKinney-Vento students and students in foster care, we may have to do the same in the coming school year.

TRANSPORTATION GAS & DIESEL

The projected fuel cost for 24-25 is \$125,000. Fuel prices average 5% less than the previous year. Prices rose slightly during the first quarter of 23/24 and have declined since. In addition, the diesel need continues to decrease and that is the more costly of the two fuels. Eleven of the 48 buses (23%) are diesel.

BUS PURCHASE PROPOSAL

As set forth in the Bus Proposition (see attached), the District plans to purchase one 30-passenger four-wheel drive bus and two 30-passenger buses. The three buses to be replaced are 210, 211, and 212. All of the buses are ten-years old and the mileage on each bus is 137,266, 138,051 and 127,263 respectively. The May bus proposition will be for \$329,000. In addition, a separate proposition is being submitted for Board approval so that we may borrow the local share (up to \$1,000,000) of five electric buses in the event we are awarded the applied-for grant.

2023-2024 BUS ROUTE INFORMATION

	2021-2022		2022-2023		2023-2024	
	AM	PM	AM	PM	AM	PM
# SG In-District Secondary Trips per Day	18	17	19	15	17	17
# SG In-District Elementary Trips per Day	19	18	15	16	15	15

Total # of Buses on Assigned Routes 2023-2024	23 – 6 buses were assigned out of district
Total # of Buses on Assigned Routes 2022-2023	23 – 8 buses were assigned out of district
Total # of Buses on Assigned Routes 2021-2022	26 – 10 buses were assigned out of district

CONTRACT ROUTE INFORMATION

# Of Contracts in 2023-2024	5 – AM/PM Maywood, AM/PM Heatley/George Washington, AM/PM Oakhill, AM/PM Hillcrest Academy and Durham for Sports/Field trips
# Of Contracts in 2022-2023	4-AM/PM Maywood/Airline, AM/PM Pine Bush/Airline, AM/PM Saratoga/Amsterdam and Durham for Sports/Field trips.
# Of Contracts in 2021-2022	3 – AM/PM Maywood/Airline, AM/PM Northeast Parent (Durham for sports trips)

## SHARED TRANSPORTATION ROUTES

- 2023-2024 Charlton School for Girls, St. Kateri, Wildwood Curry, Pine Bush Elementary, Crossroads, CTE  
2022-2023 Oakhill, Charlton School for Girls, Parsons, CBA  
2021-2022 Pine Bush Elementary, St. Coleman's, CAT Program, Charlton School for Girls.

The Transportation Supervisor coordinates with area Districts on shared routes. We currently assist and/or are assisted by Burnt Hills-Ballston Lake, Mohonasen, Niskayuna and Schalmont.

### SUMMER PROGRAM 2023

#### **Summer 2023:**

Out-of-district locations include:

LANGAN, AIRLINE DRIVE ACADEMY, MAYWOOD SCHOOL, CROSSROADS, OAKHILL, WILDWOOD ALTAMONT, GEORGE WASHINGTON, RENSSELEAR ACADEMY AND WILDWOOD CURRY.

In-District:

Secondary – no transportation

Elementary – Lincoln Elementary

6 – out of district AM routes

7 – out of district PM routes

4 – in-district AM/PM runs

- Summer 2023: 19,394 miles (include SPED and regular ED summer school transportation)
- This mileage reflects a decrease from the prior year due to having less out of district schools. In the prior year, we also had to send multiple buses to the same schools to accommodate IEP requirements. Those requirements changed this year and that also contributed to the decrease.

#### **Summer 2022:**

Out-of-District locations include:

AIRLINE DRIVE ACADEMY, LANGAN CENTER FOR DISABILITIES, WILDWOOD CURRY ROAD, WILDWOOD LATHAM, WILDWOOD ALTAMONT, OAKHILL, NORTHEAST PARENT, ST. COLEMAN'S, ST. CATHERINE'S, CHARLTON SCHOOL FOR GIRLS, MAYWOOD

In-District:

Secondary School – no transportation

Elementary School – Sacandaga and Lincoln Elementary Schools

4 – out of district AM routes

5 – out of district PM routes

5 – In-District AM/PM routes

- Summer 2022: 23,653 miles (includes SPED and regular ED summer school transportation)

- This mileage reflected an increase over prior years due to having to send two buses to three schools (Langan, Airline Drive Academy, and Maywood) based on IEP requirements and wheelchair capacity.

### PRIVATE/PAROCHIAL SCHOOLS 2023-2024

We transport to 5 different locations that include St. Madeline Sophie, Mekeel Christian Academy, Christian Brothers Academy, St. Kateri Tekakwitha, and St. Mary's.

### MID-DAY ROUTES

Locations: Meyers Center (Saratoga VOTEC), Albany VOTEC, Ellis, RPI, Rensselaer Academy, In-District Tutor sessions at Lincoln and District office (students waiting placements or behavioral academic recovery)

2023-2024 Mid-Day runs: 8 Routes

2022-2023 Mid-Day Runs: 9 Routes

2021-2022 Mid-Day Runs: 7 Routes

### OUT OF DISTRICT LOCATIONS

Albany VOTEC, CBA, Charlton School for Girls, Langan Center for Disability, Heatley MS, Mekeel, Maywood, Mohonasen HS, Niskayuna HS, Oakhill, Pine Bush, Airline Drive Academy, Meyers Center, St. Kateri Tekakwitha, St. Madeline Sophie, Tech Valley, Van Antwerp MS, Wildwood Curry, Crossroads Center for Children, Airline Drive Academy, Birchwood Elementary, Rensselaer Academy, George Washington School, Hillcrest Academy.

### LATE RUNS

For the 2023-2024 school year, 3 buses are running for secondary school late runs. Those buses run on Tuesdays, Wednesdays, and Thursdays. Due to the ongoing driver shortage the late runs started on October 13<sup>th</sup>, 2023. The late runs started approximately one month later than a typical year.

For the 2022-2023 school year, there were 4 buses for secondary school late runs. Those buses ran on Tuesdays, Wednesdays, and Thursdays. They started running the second week of school on September 13, 2022.

MILEAGE

2020-2021 ACTUAL MILES		2021-2022 ACTUAL MILES		2022-2023 ACTUAL MILES	
Sept-June	<b>502,610</b>	Sept-June	<b>374,562</b>	Sept-June	<b>411,128</b>
July-Aug 2019	<b>11,108</b>	July-Aug 2020	<b>23,653</b>	July-Aug 2021	<b>19,394</b>
Actual Total Miles	<b>513,718</b>	Actual Total Miles	<b>398,215</b>	Actual Total Miles	<b>430,522</b>

SUMMARY OF GAS/DIESEL DELIVERIES

GAS	COST	GALLONS	COST/GALLON
2023-2024	\$ 77,398.43(12/31/23)	27,175 (12/31/23)	\$2.95 (average)
2022-2023	\$170,340.57	58,065	\$3.06 (average)
2021-2022	\$155,080.45	51,962	\$2.98 (average)


DIESEL	COST	GALLONS	COST/GALLON
2023-2024	\$16,187.51 (12/31/23)	4,688 (12/31/23)	\$3.45 (average)
2022-2023	\$18,826.79	5,623	\$3.48 (average)
2021-2022	\$63,372.98	17,628	\$3.23 (average)

VB

Scotia-Glenville School District  
Scotia, New York

February 2, 2024

To: Susan Swartz, Superintendent

From: Andrew Giaquinto, School Business Manager 

RE: Bus Propositions

**Bus Proposition #1:**

The District is requesting the Board to approve as a separate proposition to the May budget proposition, a bus proposition for \$329,000.00. The proposition would purchase three new buses (exclusive of financing costs). We are requesting one 30 passenger bus with 4WD and two 30 passenger buses. The District will once again be using Auctions International to auction the older buses, rather than trading them in. The proceeds from the auction will be used to mitigate the debt incurred on the buses we are planning on purchasing. Last year, trade-in value on the two buses we were disposing of would have been \$1500.00 per bus. We sold those two buses on Auctions International for a total of \$32,700.00, at no cost to the District. There is no change to the total number of buses in our fleet.

The District has historically replaced buses after 10 years with body condition the determining factor more so than vehicle mileage. The recent trend has us taking into consideration bus performance related to repairs and maintenance and down time as a determining factor for replacement.

The recommendation is to replace three of our small buses due to increasing maintenance costs, increased time out of service, body condition, as well as mileage. The three buses to be replaced are bus 210, 211 and 212. All of these buses are ten years old and the mileage on them is between 127,263 and 138,051 miles.

The bus proposition would purchase (1) 30 passenger 4WD bus for \$120,512.25 and (2) 30 passenger buses for \$101,477.25 each.

The District would recognize the debt in the 2025-26 budget as we would borrow funds via a five year bond in July of 2024. Transportation aid would partially offset the debt associated with the purchases over a five year period. The net impact on the 2025-26 budget will be \$19,992.22. The District currently has bonds related to past approved bus propositions as per below:

- 2019 bus prop \$425,000, paid off 2024-25, annual debt \$90,000
- 2020 bus prop, \$465,000, paid off 2025-26, annual debt \$95,000
- 2021 bus prop, \$493,000, paid off 2026-27, annual debt \$100,000
- 2022 bus prop, \$385,000, paid off 2027-28, annual debt \$80,000
- 2023 bus prop, \$415,000, paid off 2028-2029, annual debt \$75,000

I have attached the annual updated fleet analysis which displays bus #, age and mileage and condition of bus assessment. I have also attached a chart which summarizes the new buses being requested in relation to the buses we are replacing. In addition, I have attached a debt service schedule relating to bus purchase borrowings related to the proposed proposition.

I am requesting board approval on February 12<sup>th</sup> to include as a proposition for the May vote. This will allow, as in prior years, to sign the letter of intent to purchase with the bus company which is only binding if we have a successful proposition. The buses, if we submit the letters of intent to purchase, would be ready in late September 2024.

### **Electric Vehicle Bus Prop #2:**

The district has applied under the EPA Round 3 Grant for five electric buses. The grant would provide \$250,000 toward the purchase of each bus. The cost of each bus is approximately \$450,000 per bus, local share would then be \$1,000,000 to cover the purchase price for the five buses.

I am requesting to borrow up to \$1,000,000.00 if we are awarded the grant. The local share will be eligible for transportation aid paid over twelve years. The net impact on the budget would be \$349,808 over 12 years (29K annual net impact).

I am requesting board approval on February 12<sup>th</sup> to include as a proposition for the May vote.

I have attached a chart which shows the cost of the EVs less the grant subsidy and the impact on future budgets.

Thank you for your attention to this subject matter. Please let me know if you have questions or required additional information.

### **Attachments:**

- Fleet Analysis- (A-1)
- Purchase Summary- (A-2)
- Debt Service Schedule- (A-3)
- EV Aid Analysis – (A-4)
- Draft Resolutions for both props- (A-5)

NOTES	BUS	YEAR	FUEL	AGE	MILEAGE	Condition	
	201	2014	DIESEL	10	76,502	Fair	
	209	2015	DIESEL	9	63,347	Fair	
	210	2014	GAS	10	137,266	Fair	2024-25
	211	2014	GAS	10	138,051	Fair	AUCTION
	212	2014	GAS	10	127,263	Fair	BUSES
WC	213	2014	GAS	10	120,347	Good	
	214	2016	DIESEL	8	66,689	Good	
	215	2016	DIESEL	8	82,555	Good	
	216	2015	GAS	9	103,650	Good	
	217	2015	GAS	9	106,172	Good	
	218	2015	GAS	9	73,659	Good	2-sub
	219	2015	GAS	9	108,851	Good	13- 72p
	220	2017	DIESEL	7	80,044	Good	11-65p
	221	2017	DIESEL	7	54,957	Good	21 sm (2 4WD & 4WC)
	222	2017	DIESEL	7	65,780	Good	1-56wc
WC	223	2016	GAS	8	46,673	Good	
	224	2016	GAS	8	81,358	Good	
	225	2017	GAS	7	45,842	Good	
4WD	226	2017	GAS	7	106,734	Good	
	227	2018	DIESEL	6	48,174	Good	
	228	2018	DIESEL	6	48,536	Good	
	229	2018	DIESEL	6	62,345	Good	
	230	2018	DIESEL	6	40,787	Good	
WC	231	2018	GAS	6	65,920	Good	
	232	2018	GAS	6	72,388	Good	
	233	2018	GAS	6	70,104	Good	
	234	2018	GAS	6	70,592	Good	
	235	2018	GAS	6	60,129	Good	
	236	2020	GAS	4	37,603	Good	
	237	2020	GAS	4	61,367	Good	
	238	2020	GAS	4	56,628	Good	
	239	2020	GAS	4	50,169	Good	
	240	2021	GAS	3	44,616	Good	
	241	2020	GAS	4	39,743	Good	
	242	2020	GAS	4	46,378	Good	
WC	243	2021	GAS	3	18,036	Good	
4WD	244	2020	GAS	4	36,179	Good	
	245	2022	GAS	2	27,202	Good	
	246	2022	GAS	2	30,668	Good	
	247	2022	GAS	2	31,031	Good	
	248	2022	GAS	2	26,973	Very Good	
	249	2022	GAS	2	14,731	Very Good	
	250	2023	GAS	1	12,436	Very Good	
	251	2023	GAS	1	10,346	Very Good	
	252	2023	GAS	1	10,835	Very Good	
	253	2024	GAS	0	4,585	Excellent	



WC	254	2024	GAS	0	1,978	Excellent
	255	2023	GAS	1	540	Excellent

Mileage as of 1/22/2024

## 2024/25 BUS PROPOSITION #1

BUS REQUEST	TYPE	CAPACITY	REPLACE #	MIELAGE	CONDITION	AGE (YEARS)
NEW BUS 1	4WD	30	210	137,266	FAIR	10
NEW BUS 2	2WD	30	211	138,051	FAIR	10
NEW BUS 3	2WD	30	212	127,263	FAIR	10

## Scotia-Glenville Capital Debt Service Schedule

Buses 2024 Principal <b>**estimate**</b>		\$60,284.57	\$ 62,924.42	\$ 65,679.27	\$ 68,555.03	\$ 71,556.70
Buses 2024 Interest		\$12,946.99	\$10,307.14	\$7,552.29	\$4,676.53	\$1,674.86
<b>Total Debt Service</b>		<b>\$73,231.56</b>	<b>\$73,231.56</b>	<b>\$73,231.56</b>	<b>\$73,231.56</b>	<b>\$73,231.56</b>
Less: Est Trans Aid		(53,239.34)	(53,239.34)	(53,239.34)	(53,239.34)	(53,239.34)
<b>Net Impact on Budget</b>		<b>\$19,992.22</b>	<b>\$19,992.22</b>	<b>\$19,992.22</b>	<b>\$19,992.22</b>	<b>\$19,992.22</b>
<b>Bus Bonds</b>						
Buses 2023 Principal <b>**actual**</b>		70,000.00	80,000.00	85,000.00	90,000.00	\$ 90,000.00
Buses 2023 Interest		24,708.50	13,099.00	9,714.00	6,016.50	\$2,052.00
<b>Total Debt Service</b>		<b>94,708.50</b>	<b>93,099.00</b>	<b>94,714.00</b>	<b>96,016.50</b>	<b>92,052.00</b>
Less: Est Trans Aid		(66,864.20)	(65,727.89)	(66,868.08)	(67,787.65)	(64,988.71)
<b>Net Impact on Budget</b>		<b>27,844.30</b>	<b>27,371.11</b>	<b>27,845.92</b>	<b>28,228.85</b>	<b>27,063.29</b>
Buses 2022 Principal <b>**actual**</b>		75,000.00	80,000.00	80,000.00	80,000.00	
Buses 2022 Interest		9,365.63	6,750.00	4,050.00	1,350.00	
<b>Total Debt Service</b>		<b>84,365.63</b>	<b>86,750.00</b>	<b>84,050.00</b>	<b>81,350.00</b>	
Less: Est Trans Aid		(59,562.13)	(61,245.50)	(59,339.30)	(57,433.10)	
<b>Net Impact on Budget</b>		<b>24,803.50</b>	<b>25,504.50</b>	<b>24,710.70</b>	<b>23,916.90</b>	
Buses 2021 Principal <b>**actual**</b>		100,000.00	100,000.00	100,000.00		
Buses 2021 Interest		2,500.00	1,500.00	500.00		
<b>Total Debt Service</b>		<b>102,500.00</b>	<b>101,500.00</b>	<b>100,500.00</b>		
Less: Est Trans Aid		(72,365.00)	(71,659.00)	(70,953.00)		
<b>Net Impact on Budget</b>		<b>30,135.00</b>	<b>29,841.00</b>	<b>29,547.00</b>		
Buses 2020 Principal <b>**actual**</b>		95,000.00	95,000.00			
Buses 2020 Interest		1,425.00	475.00			
<b>Total Debt Service</b>		<b>96,425.00</b>	<b>95,475.00</b>			
Total Debt Service to calculate aid (suburban not purchased)		84,263.72	83,313.72			
Less: Est Trans Aid		(59,490.19)	(58,819.49)			
<b>Net Impact on Budget</b>		<b>36,934.81</b>	<b>36,655.51</b>			
Buses 2019 Principal <b>**actual**</b>		90,000.00				
Buses 2019 Interest		731.25				
<b>Total Debt Service</b>		<b>90,731.25</b>				
Less: Est Trans Aid		(64,056.26)				
<b>Net Impact on Budget</b>		<b>26,674.99</b>				

(over)

**JULY 2024 BUS PURCHASES**

**BUS PURCHASE DATE:** Jul-24                      **STATEWIDE IN**                      **3.250%**  
**SCHOOL YEAR:** 2024-25                      **ASSUMED AMORTIZATION**  
**AID YEAR:** 2025-2026  
**ESTIMATED TRANS. AID USED:** 0.727 *(Based on 2023-24 Output report)*  
line 26

<b>AID YEAR</b>	<b>2025 ASSUMED AMORTIZATION (P&amp;I)</b>	<b>Total Estimated Transportation Aid</b>	<b>Debt Service</b>	<b>Net Impact on Budget</b>
2025-26	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2026-27	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2027-28	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2028-29	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2029-30	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2030-31	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2031-32	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2032-33	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2033-34	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2034-35	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2035-36	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
2036-37	\$ 1,281,347.99	\$ 77,628.33	\$ 106,779.00	\$ 29,150.67
<b>TOTALS:</b>		\$ 931,539.99	\$ 1,281,348.00	\$ 349,808.01

**CENTRAL SCHOOL DISTRICT REGARDING BUS PURCHASE PROPOSITION TO  
BE SUBMITTED TO VOTERS AT ANNUAL SCHOOL ELECTION**

**BE IT RESOLVED**, by the Board of Education of Scotia-Glenville Central School District, Schenectady, Montgomery and Saratoga Counties, New York, as follows:

**PROPOSITION NO. 2**

Shall the following resolution be adopted, to wit:

Resolved, (1) that the Board of Education of the Scotia-Glenville Central School District, Schenectady, Montgomery and Saratoga Counties, New York (hereinafter, for convenience, referred to as the "District") is hereby authorized to acquire three (3) 30 passenger buses at a total maximum cost not to exceed \$329,000 (including preliminary costs and costs incidental thereto and to the financing thereof), and

(2) That the sum of \$329,000 shall be raised by the levy of a tax upon the taxable property of said District, such tax to be levied and collected in installments in such years and in such amounts as may be determined by the District; and

(3) That, in anticipation of the collection of said tax, obligations of the District are hereby authorized to be issued at one time or from time to time in an aggregate principal amount not to exceed \$329,000 and that a tax is hereby voted for the payment of the principal and interest on said obligations, as such principal and interest shall become due and payable, said tax to be levied by and collected in installments in such years and in such amounts as may be determined by said Board of Education.

NOTICE IS HEREBY FURTHER GIVEN that the aforesaid proposition will appear on the ballot label of the voting machines used at such Annual District Meeting in the following form:

**PROPOSITION NO. 2**

Shall the proposition set forth in the notice of the Annual District Meeting, authorizing the Board of Education to acquire three (3) school buses at a maximum cost not to exceed \$329,000, providing that \$329,000 be raised by the levy of a tax to be collected in annual installments, with obligations of the District to be issued in anticipation thereof, be approved?

2/12/24

**RESOLUTION OF THE BOARD OF EDUCATION OF SCOTIA-GLENVILLE  
CENTRAL SCHOOL DISTRICT REGARDING BUS PURCHASE  
PROPOSITION TO BE SUBMITTED TO VOTERS AT ANNUAL SCHOOL ELECTION**

**BE IT RESOLVED**, by the Board of Education of Scotia-Glenville Central School District, Schenectady, Montgomery and Saratoga Counties, New York, as follows:

**PROPOSITION NO. 3**

Shall the following resolution be adopted, to wit:

Resolved, that the Board of Education of the Scotia-Glenville Central School District, Schenectady, Montgomery and Saratoga Counties, New York (hereinafter, for convenience, referred to as the "District") is hereby authorized to

- (1) acquire school buses, at a maximum aggregate cost of approximately \$2,250,000.00
- (2) expend such sum for such purpose;
- (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid and any grants received; and
- (4) in anticipation of the collection of such tax, issue bonds, notes and/or installment purchase contracts of the District at one time or from time to time in the principal amount not to exceed \$1,000,000, and levy a tax to pay the interest on said obligations when due?

NOTICE IS HEREBY FURTHER GIVEN that the aforesaid proposition will appear on the ballot label of the voting machines used at such Annual District Meeting in the following form:

**PROPOSITION NO. 3**

Shall the proposition set forth in the notice of the Annual District Meeting, authorizing the Board of Education to (1) acquire school buses, at a maximum aggregate cost of approximately \$2,250,000.00; (2) expend such sum for such purpose; (3) levy the necessary tax therefore, to be levied and collected in annual installments in such years and in such amounts as may be determined by the Board of Education taking into account state aid and any grants received; and (4) in anticipation of the collection of such tax, issue bonds, notes and/or installment purchase contracts of the District at one time or from time to time in the principal amount not to exceed \$1,000,000, and levy a tax to pay the interest on said obligations when due, be approved?

VI

SCOTIA-GLENVILLE CSD  
2024-25

**A1621.200-13 MAINTENANCE EQUIPMENT NEEDS**

<b>EQUIPMENT NEEDS</b>	<b>2024-25</b>
Cargo Van	45,000.00
<b>TOTAL NEED</b>	<b>45,000.00</b>
Misc/unencumbered	-
<b>TOTAL BUDGET</b>	<b>45,000.00</b>

JUSTIFICATION - SEE ATTACHED MEMO



SCOTIA-GLENVILLE CENTRAL SCHOOLS  
Scotia, NY 12302

To: Drew Giaquinto

From: Pete Zwack, Dennis Cooper

Date: February 22, 2024

Re: New Vehicle Justification

We are requesting to include in next year's equipment budget the purchase of a new cargo van to be used by the maintenance department.

The current 2007 Ford Cargo Van has 88,388 miles, the third highest mileage of the 12 vehicles in our fleet. It is also the oldest (17 years old) and is in poor condition. It has experienced very high maintenance costs over the last few years. At this point in time, the frame and undercarriage are rusting out. The vehicle is not a good representation of the school district.

It is our intention to keep this older vehicle until it no longer passes inspection. It will be used strictly for transporting larger pieces of equipment (snakes, jettors, plumbing equipment, etc.). If, at some point in time, this vehicle is no longer used for this purpose, we will either auction it off or scrap it.

Please let us know if you have any questions.

## Building and Grounds Vehicle List

January 25, 2024

Vehicle #	Year	Vehicle	Age	Condition	Mileage	Fuel Type	Primary Use
#73	2007	Ford Cargo Van	17	Poor	88,388	Gas	Utility Van
#74	2008	Ford F350 Pickup	16	Fair	79,804	Gas	Utility Truck/Snow Plow
#75	2009	Ford F350 Pickup	15	Fair	53,174	Gas	Utility Truck/Snow Plow
#76	2009	Chevrolet Colorado Pickup	15	Poor	37,911	Gas	Utility Truck/Snow Plow
#77	2010	Ford F350 Pickup	14	Fair	46,029	Gas	Utility Truck/Snow Plow
#78	2010	Ford Transit Van	14	Poor	154,823	Gas	Utility Van
#80	2011	Ford F350 Flatbed	13	Fair	68,766	Gas	Utility Truck/Snow Plow/Salter
#69	2013	Chevrolet Utility Pickup	11	Good	48,025	Gas	Utility Truck/Snow Plow
#82	2017	Chevrolet Express Van	7	Good	91,548	Gas	Express/Courier
#84	2019	GMC Savana Cargo Van	5	Good	14,969	Gas	Utility Van
#85	2020	Chev Silverado 5500 Flatbed	4	Good	10,030	Diesel	Utility Truck/Snow Plow/Salter
#79	2022	GMC 3500 Sierra Pickup	2	Good	8,278	Gas	Utility Truck/Snow Plow

**SCOTIA-GLENVILLE CSD**  
**A1621.440-13 DISTRICT-WIDE PROJECTS**

	<b>Project Description</b>	<b>2024-25 Request</b>
	TENNIS COURT REPAIR	8,000.00
	GYM FLOOR FINISHING	7,500.00
	SEALCOATING/CONCRETE REPAIRS	17,000.00
	CARPETING/VCT TILES/LAMINATE*	33,500.00
	PAINTING - AS REQUESTED BY BLDG PRINCIPALS	10,500.00
	OLSON SIGNS - GLENDAAAL TRAFFIC SIGNAGE	500.00
	MS - MSBC WALL CONSTRUCTION	1,500.00
	WINDOW REPAIRS	7,000.00
	TOTAL PLACED	85,500.00
	MISC/UNENCUMBERED**	22,720.00
	TOTAL BUDGET	108,220.00

\*INCLUDES: HS ROOMS B7, MS ROOMS 179, 261  
 GLEN WORDEN - ROOM 101  
 GLENDAAAL - ROOM 105  
 SACANDAGA - ROOMS 130 AND 108

**\*\*UNALLOCATED FUNDS WILL BE USED FOR INSPECTIONS, TREE WORK  
 ELECTRICAL WORK, FENCE REPAIRS, PAINTING, ETC., AS NEEDED.**

**SCHOOL EQUIPMENT NEEDS**

<b>A1620.200-13</b>	<b>24-25</b>
<b>CLASSROOM EQUIPMENT NEEDS</b>	
HS - WHITEBOARDS x 2	400.00
HS - 30 STUDENT DESKS AND 30 CHAIRS	8,100.00
HS - TEACHERS TALL CHAIRS x 2	600.00
HS - TEACHER CHAIR X 2	600.00
HS - ENTRANCE MATS X 5	3,000.00
GD - WHITEBOARD x 1	500.00
GD - KIDNEY TABLE X 1	800.00
GD - AIDES DESK X 1	600.00
GD - TEACHER CHAIR X 1	350.00
GD - ADJUSTABLE TABLES X 4	1,400.00
GW - KIDNEY TABLE X 1	800.00
GW - TEACHER DESK X 1	900.00
GW - TEACHER CHAIR X 2	700.00
GW - ADJUSTABLE TABLE X 1	350.00
GW - ROOM DIVIDER 10' X 1	700.00
LIN - BULLETIN BOARD X 1	200.00
LIN - TRAFFIC MIRROR X 1	70.00
LIN - OFFICE CHAIR X 1	550.00
LIN - TEACHER CHAIR X 1	350.00
LIN - WHITEBOARD (4 X 8) X 1	600.00
SAC - WHITEBOARD (4 X 8) X 5	3,000.00
SAC - WHITEBOARD (4 X 6) X 1	500.00
<b><u>SPECIFIC SCHOOL REQUESTS- Sub-total</u></b>	<b>25,070.00</b>
<b>CUSTODIAL EQUIPMENT NEEDS</b>	
HS - CARPET BLOWER X 2	600.00
HS - PROTEAM BACKPACK VACUUMS x 1	600.00
HS - PROTEAM UPRIGHT VACUUMS x 1	550.00
HS - 4-WHEELED MOVER DOLLY X 6	240.00
HS - CARPET CART X 2	500.00
HS - FOLDING CHAIR RACK X 1	500.00
MS - STANCHIONS X 2	140.00
MS - WET/DRY VACUUM X 1	900.00
MS - CARPET BLOWER X 3	900.00
MS - DESK MOVER X 1	300.00
MS - UPRIGHT INDUSTRIAL FAN X 1	600.00
MS - 4-WHEELED MOVER DOLLY X 4	160.00
MS - ENTRANCE MAT (4 X 8) X 4	1,000.00
GD - CHAIR FLOOR PROTECTOR X 300	300.00
GD - HAND TRUCK X 1	200.00
GD - 4-WHEELED MOVER DOLLY X 2	80.00
GD - PROTEAM UPRIGHT VACUUM X 1	550.00

GW - PROTEAM UPRIGHT VACUUM X 1	550.00
GW - MOP BUCKET X 2	200.00
LIN - FLOOR BURNISHER X 1	1,400.00
LIN - PROTEAM UPRIGHT VACUUM X 1	550.00
SAC - 6" VICE X 1	300.00
SAC - 6' STEP LADDER X 1	200.00
SAC - ENTRANCE MAT (4 X 20) X 2	900.00
SAC - ENTRANCE MAT (6 X 20) X 1	600.00
B&G - MISC TOOLS	1,500.00
<b><u>CUSTODIAL EQUIPMENT NEEDS - SUB TOTAL</u></b>	<b>14,320.00</b>
<b><u>SPECIFIC SCHOOL REQUESTS- Sub-total (from above)</u></b>	<b>25,070.00</b>
<b><u>TOTAL NEED</u></b>	<b>39,390.00</b>
Misc/unencumbered	610.00
<b>TOTAL BUDGET</b>	<b>40,000.00</b>