

SCOTIA-GLENVILLE CSD
MEMORANDUM

To: Susan Swartz, Superintendent

From: Drew Giaquinto, Business Administrator

Subject: ESSA Analysis 23/24 vs 22/23

Date: September 29, 2025

In December 2024, the School Level Finance Survey (SLFS), formerly Every Student Succeeds Act Financial Transparency (ESSA) Report, was submitted for the fiscal year ending June 30, 2024. The SLFS was approved in August 2025 and subsequently published as the 2023-2024 School Year Financial Transparency Report on the NYSED Data Site.

The Financial Transparency Report initially displays per-pupil expenditures as a district average. This is followed by per-pupil expenditures per building, along with district averages that may be higher or lower than an individual school. Expenditures included are those from the general, federal, and school lunch funds. Debt service, tuition, and summer school special education costs are excluded from the calculation.

Per-student spending at each school has risen due to reporting modifications encompassing food service and transportation. Lincoln maintains the highest per-student spending at \$28,348, a 17.89% increase compared to 2022/23. Glendaal has the lowest per-student spending at \$25,566, a 12.66% increase from 2022/23. Enrollment dropped by 61 students, or 2.76%, compared to the previous year. Lincoln saw the largest decrease, with 26 students, while Glendaal experienced the largest increase, with 14 students. District headcount decreased by 9.86. The number of teachers increased by 1.40 FTE, Teaching Assistants decreased by 3.48 FTE, and non-instructional staff decreased by 7.78 FTE.

Attached are a series of charts which display in detail the key categorical changes summarized above. The 2023-2024 School Year Financial Transparency Report also attached, will be posted on the district's website upon Board approval.

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

Attachments

Expenditures by building is as follows:

Spending per student per building:

	23/24		22/23		23/24 vs 22/23		23/24 vs 22/23
	Rank	23/24	Rank	22/23	Incr (Decr)		Incr (Decr)
LINC	1	28,348	1	24,046	\$ 4,302		17.89%
GW	2	27,439	3	23,793	\$ 3,646		15.32%
HS	3	26,628	2	23,906	\$ 2,722		11.39%
SAC	4	26,086	6	22,438	\$ 3,648		16.26%
MS	5	26,035	4	23,259	\$ 2,776		11.94%
GD	6	25,566	5	22,693	\$ 2,873		12.66%

Enrollment:

	23/24	22/23	Incr (Decr)	Incr (Decr)
HS	712	736	(24)	-3.26%
MS	493	506	(13)	-2.57%
SAC	313	320	(7)	-2.19%
LINC	212	238	(26)	-10.92%
GD	210	196	14	7.14%
GW	206	211	(5)	-2.37%
Totals	2146	2,207	(61)	-2.76%

Headcount Teachers:

	23/24	Incr (Decr)
HS	66.37	-2.93%
MS	54.89	-0.72%
SAC	26.19	2.50%
LINC	35.00	2.34%
GD	23.80	7.69%
GW	26.90	2.52%
Totals	233.15	0.60%

Headcount Teaching Assistants:

	23/24	Incr (Decr)
HS	22.92	4.56%
MS	9.33	-33.36%
SAC	7.82	0.13%
LINC	5.00	-16.67%
GD	3.89	34.60%
GW	8.86	2.07%
Totals	57.82	-5.68%

Headcount Administration:

	23/24	Incr (Decr)
HS	7.51	9.47%
MS	4.33	-5.10%
SAC	2.44	-5.58%
LINC	1.97	-4.70%
GD	1.83	-4.33%
GW	1.93	-4.59%
Totals	20.00	0.00%

All Staff:

	23/24	Incr (Decr)
All Buildings	465.51	-2.07%

SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT	THIS SCHOOL	DISTRICT OR DISTRICT OF LOCATION
▼	▼	▼
2,146	N/A	\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA-GLENVILLE CSD
▼ 1. Instruction	
1.1 Salaries	\$8,999.93
1.2 Employee Benefits	\$3,536.76

Current Operation Expenditures	SCOTIA-GLENVILLE CSD
1.3 All Other	\$2,933.53
GROUP 1 TOTAL	\$15,470.22
✓ 2. Support Services, Pupils	
2.1 Salaries	\$1,010.45
2.2 Employee Benefits	\$397.08
2.3 All Other	\$78.01
GROUP 2 TOTAL	\$1,485.55
✓ 3. Support Services, Instructional Staff	
3.1 Salaries	\$337.19
3.2 Employee Benefits	\$132.51
3.3 All Other	\$418.12
GROUP 3 TOTAL	\$887.81
✓ 4. Support Services, General Admin	
4.1 Salaries	\$197.29
4.2 Employee Benefits	\$77.53
4.3 All Other	\$40.04
GROUP 4 TOTAL	\$314.86
✓ 5. Support Services, School Admin	
5.1 Salaries	\$1,225.55
5.2 Employee Benefits	\$481.61
5.3 All Other	\$11.66
GROUP 5 TOTAL	\$1,718.82
✓ 6. Support Services, Operation and Maintenance of Plant	
6.1 Salaries	\$793.59
6.2 Employee Benefits	\$311.86

Current Operation Expenditures	SCOTIA-GLENVILLE CSD
6.3 All Other	\$988.34
GROUP 6 TOTAL	\$2,093.79
✓ 7. Support Services, Student Transportation	
7.1 Salaries	\$588.74
7.2 Employee Benefits	\$231.36
7.3 All Other	\$628.83
GROUP 7 TOTAL	\$1,448.93
✓ 8. Business/Central/Other Support Services	
8.1 Salaries	\$287.63
8.2 Employee Benefits	\$113.03
8.3 All Other	\$449.47
GROUP 8 TOTAL	\$850.13
✓ 9. Food services	
9.1 Salaries	\$41.26
9.2 Employee Benefits	\$15.75
9.3 All Other	\$571.05
GROUP 9 TOTAL	\$628.06
✓ 10. Enterprise operations	
10.1 Salaries	\$0.00
10.2 Employee Benefits	\$0.00
10.3 All Other	\$0.00
GROUP 10 TOTAL	\$0.00
✓ 11. Other	
11.1 Salaries	\$0.00
11.2 Employee Benefits	\$0.00

Current Operation Expenditures	SCOTIA-GLENVILLE CSD
11.3 All Other	\$14.41
GROUP 11 TOTAL	\$14.41
✓ 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	
12.1 Salaries	\$0.00
12.2 Employee Benefits	\$1,643.95
12.3 All Other	\$0.00
GROUP 12 TOTAL	\$1,643.95
13. Total Expenditures	\$26,556.52

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

Central Cost(1-3 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

SCOTIA-GLENVILLE SENIOR HIGH SCHOOL

Type: Senior High

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



712

THIS SCHOOL



\$26,628.11

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA-GLENVILLE CSD	SCOTIA-GLENVILLE SENIOR HIGH SCHOOL
> 1. Instruction	\$15,470.22	\$15,338.03
> 2. Support Services, Pupils	\$1,485.55	\$1,623.49
> 3. Support Services, Instructional Staff	\$887.81	\$808.08
> 4. Support Services, General Admin	\$314.86	\$311.90
> 5. Support Services, School Admin	\$1,718.82	\$2,003.14
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$2,003.61
> 7. Support Services, Student Transportation	\$1,448.93	\$1,432.38
> 8. Business/Central/Other Support Services	\$850.13	\$842.13
> 9. Food services	\$628.06	\$622.61
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.26
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,628.48
13. Total Expenditures	\$26,556.52	\$26,628.11

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)	Combined Cost(Total Expenditures)
Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

SCOTIA-GLENVILLE MIDDLE SCHOOL

Type: Middle

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



493

THIS SCHOOL



\$26,035.01

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA-GLENVILLE CSD	SCOTIA-GLENVILLE MIDDLE SCHOOL
> 1. Instruction	\$15,470.22	\$14,867.32
> 2. Support Services, Pupils	\$1,485.55	\$1,720.71
> 3. Support Services, Instructional Staff	\$887.81	\$842.38
> 4. Support Services, General Admin	\$314.86	\$312.69
> 5. Support Services, School Admin	\$1,718.82	\$1,676.72
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$2,063.85
> 7. Support Services, Student Transportation	\$1,448.93	\$1,436.00
> 8. Business/Central/Other Support Services	\$850.13	\$844.26
> 9. Food services	\$628.06	\$624.18
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.30
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,632.60
13. Total Expenditures	\$26,556.52	\$26,035.01

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)	Combined Cost(Total Expenditures)
Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

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SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

SACANDAGA SCHOOL

Type: Elementary

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



313

THIS SCHOOL



\$26,086.13

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA- GLENVILLE CSD	SACANDAGA SCHOOL
> 1. Instruction	\$15,470.22	\$15,808.90
> 2. Support Services, Pupils	\$1,485.55	\$1,134.69
> 3. Support Services, Instructional Staff	\$887.81	\$846.41
> 4. Support Services, General Admin	\$314.86	\$321.95
> 5. Support Services, School Admin	\$1,718.82	\$1,272.71
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$1,995.18
> 7. Support Services, Student Transportation	\$1,448.93	\$1,498.70
> 8. Business/Central/Other Support Services	\$850.13	\$869.26
> 9. Food services	\$628.06	\$642.67
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.72
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,680.95
13. Total Expenditures	\$26,556.52	\$26,086.13

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)	Combined Cost(Total Expenditures)
Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

GLENDAL SCHOOL

Type: Elementary

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



210

THIS SCHOOL



\$25,565.50

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA- GLENVILLE CSD	GLENDAL SCHOOL
> 1. Instruction	\$15,470.22	\$14,483.86
> 2. Support Services, Pupils	\$1,485.55	\$1,260.31
> 3. Support Services, Instructional Staff	\$887.81	\$1,171.21
> 4. Support Services, General Admin	\$314.86	\$318.90
> 5. Support Services, School Admin	\$1,718.82	\$1,675.63
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$2,018.45
> 7. Support Services, Student Transportation	\$1,448.93	\$1,464.53
> 8. Business/Central/Other Support Services	\$850.13	\$861.04
> 9. Food services	\$628.06	\$631.82
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.72
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,665.04
13. Total Expenditures	\$26,556.52	\$25,565.50

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

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SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

GLEN-WORDEN ELEMENTARY SCHOOL

Type: Elementary

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



206

THIS SCHOOL



\$27,438.93

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA- GLENVILLE CSD	GLEN-WORDEN ELEMENTARY SCHOOL
> 1. Instruction	\$15,470.22	\$16,170.05
> 2. Support Services, Pupils	\$1,485.55	\$1,200.06
> 3. Support Services, Instructional Staff	\$887.81	\$988.95
> 4. Support Services, General Admin	\$314.86	\$320.50
> 5. Support Services, School Admin	\$1,718.82	\$1,591.40
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$2,503.04
> 7. Support Services, Student Transportation	\$1,448.93	\$1,471.84
> 8. Business/Central/Other Support Services	\$850.13	\$865.33
> 9. Food services	\$628.06	\$639.76
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.65
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,673.35
13. Total Expenditures	\$26,556.52	\$27,438.93

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

“Other Exclusions” include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)	Combined Cost(Total Expenditures)
Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

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SCOTIA-GLENVILLE CSD

2023-24 School Year Financial Transparency Report

LINCOLN SCHOOL

Type: Elementary

The tables below display per pupil expenditures for charter schools, traditional public schools, as well as district averages that may be higher or lower than an individual school.

All amounts shown on this report (except exclusions) are per pupil of the entire school or district, unless otherwise noted.

| Business Rules

Comparison: How do per pupil expenditures compare?

P-12 ENROLLMENT



212

THIS SCHOOL



\$28,347.56

DISTRICT OR
DISTRICT OF
LOCATION



\$26,556.52

How Much is Being Spent on Instruction and Administration?

For school districts, entries 1 through 13 represent the average per pupil expenditures for all schools in the district. For schools (including charter schools), entries 1 through 13 represent the per pupil expenditures attributable to the school.

Total spending (entry 13) represents all non-excluded per pupil expenditures.

Current Operation Expenditures	SCOTIA-GLENVILLE CSD	LINCOLN SCHOOL
> 1. Instruction	\$15,470.22	\$17,113.18
> 2. Support Services, Pupils	\$1,485.55	\$1,493.96
> 3. Support Services, Instructional Staff	\$887.81	\$943.34
> 4. Support Services, General Admin	\$314.86	\$309.93
> 5. Support Services, School Admin	\$1,718.82	\$1,687.09
> 6. Support Services, Operation and Maintenance of Plant	\$2,093.79	\$2,288.83
> 7. Support Services, Student Transportation	\$1,448.93	\$1,423.35
> 8. Business/Central/Other Support Services	\$850.13	\$836.82
> 9. Food services	\$628.06	\$618.68
> 10. Enterprise operations	\$0.00	\$0.00
> 11. Other	\$14.41	\$14.17
> 12. Districtwide Current Operations (expenditures attributable to the school that are not reported separately in the categories described above)	\$1,643.95	\$1,618.21
13. Total Expenditures	\$26,556.52	\$28,347.56

Detailed Spending: How Much is Spent Per Pupil for Special Education and General Education?

The Special Education Detail below is a subset of spending. To calculate per pupil expenditures, enrollment for special education is used. The expenditure value reflects school and central level expenditures. For charter schools, data represents per pupil expenditures in the selected school.

The General Education Detail below reflects Total District Expenditures less Special Education Expenditures. To calculate per pupil expenditures, district PK-12 enrollment is used. Excluded expenditures are not included in Total Expenditures.

School and District Level Expenditures	SCOTIA-GLENVILLE CSD
Special Education	\$31,951.36
General Education	\$21,672.99

Exclusions: What Other Spending is Not Included in the Per Pupil Amounts Shown Above?

The final section represents total expenditures, with the following exclusions that were not included in the per pupil expenditure calculations above: tuition, debt service, and other.

"Other Exclusions" include expenditures such as tuition for students attending BOCES full-time, services provided to nonpublic or charter schools, prekindergarten payments to community-based organizations, and community services.

Central Cost(1-3 & Percent Excluded from Total)

Combined Cost(Total Expenditures)

Excluded Expenditures	SCOTIA-GLENVILLE CSD
1. Charter School Tuition	\$43,328.00
2. Debt Service	\$5,452,111.00
3. Other	\$6,157,949.00
Percent Excluded from Total	17%
Total Expenditures and Exclusions	\$68,644,650.00

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