

# Scotia-Glenville Central School District

## Financial Condition Management and Extra-Classroom Activities

JUNE 2018



OFFICE OF THE NEW YORK STATE COMPTROLLER  
Thomas P. DiNapoli, State Comptroller

# Contents

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- Report Highlights . . . . . 1**
  
- Financial Condition Management . . . . . 2**
  - What Is Effective Financial Condition Management? . . . . . 2
  - The District Did Not Use Appropriated Fund Balance Because Expenditures Were Overestimated . . . . . 2
  - The Board Has Not Adopted an Adequate Reserve Plan or a Multiyear Financial Plan . . . . . 5
  - What Do We Recommend? . . . . . 6
  
- Extra-Classroom Activity Fund . . . . . 7**
  - How Should the District Account for ECA Collections and Disbursements? . . . . . 7
  - Student Treasurers Did Not Properly Account for ECA Collections . . . . . 8
  - The District Properly Accounted for ECA Disbursements . . . . . 10
  - What Do We Recommend? . . . . . 10
  
- Appendix A – Response From District Officials . . . . . 11**
  
- Appendix B – OSC Comments on the District’s Response . . . . . 40**
  
- Appendix C – Audit Methodology and Standards . . . . . 41**
  
- Appendix D – Resources and Services . . . . . 43**

# Report Highlights

## Scotia-Glenville Central School District

### Audit Objectives

Determine whether District officials effectively managed the District's financial condition.

Determine whether the central and student treasurers properly accounted for extra-classroom activity (ECA) fund collections and disbursements.

### Key Findings

- Appropriations were unrealistic and appropriated fund balance was not used. Appropriations exceeded expenditures by \$11.1 million or 7.8 percent from 2014-15 through 2016-17.
- Recalculated unrestricted fund balance ranged between 10 and 11 percent of ensuing years' appropriations, exceeding the 4 percent statutory limit.
- Student treasurers did not issue duplicate press-numbered receipts or prepare adequate accountabilities for all ECA collections.

### Key Recommendations

- Adopt realistic annual budgets based on historical trends or other known trends and use appropriated fund balance to fund operations.
- Use surplus funds as a financing source to fund one-time expenditures and needed reserves or to reduce District property taxes.
- Ensure that student treasurers maintain adequate supporting documentation for all ECA fund collections.

District officials disagreed with several of our findings and recommendations and indicated they planned to take limited corrective action.

### Background

The Scotia-Glenville Central School District is located in the Town of Glenville in Schenectady County, the Town of Charlton in Saratoga County and the Town of Amsterdam in Montgomery County.

The seven-member Board of Education (Board) is responsible for the general management and control of the District's financial and educational affairs, including ECA funds. The Superintendent of Schools (Superintendent) is the chief executive officer and is responsible, along with other administrative staff, for day-to-day District management under the Board's direction. The Business Manager oversees the District's business operations.

#### Quick Facts

Enrollment	2,500
Employees	500
2017-18 Budgeted Appropriations	\$53.4 million

### Audit Period

July 1, 2015 - August 31, 2017

We extended our audit period back to July 1, 2014 to analyze financial trends.

# Financial Condition Management

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## **What Is Effective Financial Condition Management?**

To effectively manage the District's financial condition, the Board must adopt realistic and structurally balanced budgets in which recurring revenues finance recurring expenditures. Revenue estimates and appropriations should be based on historical data or known trends.

A District may retain a portion of fund balance, referred to as unrestricted fund balance, for unexpected occurrences, cash flow purposes, or appropriation to help fund the next year's operations. New York State Real Property Tax Law currently limits unrestricted fund balance to be no more than 4 percent of the following year's appropriations. Any unrestricted fund balance over this percentage should be used to finance one-time expenditures, fund reserves or reduce the real property tax levy. When fund balance is appropriated to finance operations, the District is budgeting for a "planned operating deficit" equal to the amount of fund balance appropriated. Sound budgeting practices provide that adopted annual budgets do not routinely appropriate fund balance that will not actually be used to fund operations.

Districts are also legally allowed to reserve portions of fund balance to finance future costs (e.g., capital projects or retirement expenditures). The Board should adopt a formal written plan that indicates how the reserves will be funded, how much should be accumulated in the reserves and when the money will be used to finance related costs.

Finally, District officials should prepare a multiyear financial plan based on reasonable estimates that project future revenues, expenditures, reserve balance amounts and fund balance amounts. Effective multiyear plans project operating and capital needs and financing sources over a three- to five-year period. Multiyear plans also help District officials to assess the merits of appropriating fund balance or establishing and using reserves to finance operations and capital needs. Any multiyear financial plan must be monitored and updated on a continuing basis.

## **The District Did Not Use Appropriated Fund Balance Because Expenditures Were Overestimated**

District officials need to improve budgeting practices to more effectively manage fund balance. From 2014-15 through 2016-17, the District reported unrestricted fund balance within the 4 percent statutory limit. Although the Board appropriated an average \$3.6 million of fund balance annually to finance operations, the District did not need or use it because appropriations were overestimated. Instead it realized annual operating surpluses and not a budgeted operating deficit.

If the District had budgeted more realistically and not unnecessarily appropriated fund balance, unrestricted fund balance would have exceeded the statutory limit by \$3.3 million, or 6.1 percentage points, as of June 30, 2017. When unused appropriated fund balance is added back, the District's recalculated unrestricted fund balance as a percentage of the subsequent year's budget ranged from 10.1 to 11.2 percent over the three-year period (Figure 1).

By appropriating fund balance each year that was not needed to finance operations the District was, in effect, reserving fund balance in a manner not provided for by statute and circumventing the statutory limit.

**Figure 1: Unrestricted Fund Balance at Year-End**

	2014-15	2015-16	2016-17
<b>Total Beginning Fund Balance<sup>a</sup></b>	\$7,651,846	\$8,169,829	\$8,391,203
<b>Add: Operating Surplus</b>	\$517,982	\$221,323	\$636,731
<b>Total Year-End Fund Balance</b>	\$8,169,828	\$8,391,152	\$9,027,934
<b>Less: Restricted and Assigned Funds</b>	\$2,430,668	\$3,092,943	\$3,607,890
<b>Less: Appropriated Fund Balance for the Ensuing Year</b>	\$3,785,000	\$3,535,000	\$3,435,000
<b>Total Unrestricted Funds at Year-End</b>	\$1,954,160	\$1,763,209	\$1,985,044
<b>Ensuing Year's Budgeted Appropriations</b>	\$51,352,002	\$52,048,547	\$53,406,967
<b>Unrestricted Funds as Percentage of the Ensuing Year's Budget</b>	3.8%	3.4%	3.7%
<b>Unrestricted Funds as Percentage of Ensuing Year's Budget when unused Appropriated Fund Balance is added back</b>	11.2%	10.2%	10.1% <sup>b</sup>

a Includes a prior period adjustment to increase beginning fund balance by \$1 in 2015-16 and \$51 in 2016-17

b Assuming the current trend of operating surpluses continues and none of the appropriated fund balance is used to finance operations in 2017-18

The District consistently realized annual operating surpluses because certain appropriations were overestimated. We compared the District's budgeted revenues and appropriations with actual results of operations from 2014-15 through 2016-17 to determine whether the estimates were reasonable. While revenue estimates were reasonable, appropriations exceeded expenditures by an average of \$3.7 million annually, or a cumulative total of approximately \$11.1 million, as indicated in Figure 2.

**Figure 2: Appropriation Analysis**

Fiscal Year	2014-15	2015-16	2016-17	Totals
<b>Appropriations</b>	\$50,782,220	\$51,352,002	\$52,048,547	\$154,182,769
<b>Expenditures</b>	\$46,716,144	\$47,984,572	\$48,378,251	\$143,078,967
<b>Overestimated Appropriations</b>	\$4,066,076	\$3,367,430	\$3,670,296	\$11,103,802
<b>Percent Overestimated</b>	8.7%	7.0%	7.6%	7.8%

Appropriations exceeded expenditures each year because certain appropriations were consistently overestimated. For example, health insurance benefits were overestimated each year by an average of \$693,928 (11 percent) from 2014-15 through 2016-17. The Business Manager told us he includes an additional \$350,000 in this appropriation each year in case employees who do not receive health insurance benefits decide to join the District’s health insurance plan. This was not reasonable based on historic expenditure trends and changes in the enrollment of employees in the plan. Furthermore, there was already approximately \$344,000 of excess appropriations in the account each year to cover unforeseen expenses.

Similarly, the New York State Teachers’ Retirement System (NYSTRS) contributions were overestimated each year by an average of \$320,810 (13 percent) from 2014-15 through 2016-17. The Business Manager told us these appropriations were overestimated because the final approved employer contribution rate differed from the estimated rate used for budgetary purposes. However, the adopted employer contribution rates equaled the estimated rates released prior to budget adoption each year, which District officials could have used in developing the budget. In addition, the District appropriated \$150,000 each year for contract transportation from 2014-15 through 2016-17 but did not expend any money from this appropriation. The Business Manager told us this appropriation is included as a contingency, in case the District must contract for their bus runs.<sup>1</sup> However, this estimate was not reasonable based on recent historical trends.

We also reviewed appropriations for health insurance benefits, NYSTRS contributions and contract transportation for the 2017-18 fiscal year. The District appropriated \$140,000 for contract transportation; due to a shortage in bus drivers, it will likely expend a significant portion, if not all, of this appropriation. However, the District did not reduce the appropriation for bus driver salaries accordingly and is therefore not likely to expend the entire amount appropriated. Additionally, health insurance benefits and NYSTRS appropriations are overestimated based on historic expenditures. As a result, the District will likely realize another operating surplus in 2017-18 and will not need the \$3.4 million appropriated fund balance.

<sup>1</sup> The District employed bus drivers to provide transportation services to students on a daily basis to and from District facilities and other locations and for extracurricular trips.

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Because the Board overestimated appropriations, it appeared that the District needed to use appropriated fund balance each year to close projected budget gaps. However, instead of using any appropriated fund balance, the District realized operating surpluses and accumulated an additional \$1.4 million of fund balance from 2014-15 through 2016-17.

The District decreased the real property tax levy (tax levy) in 2015-16 and 2016-17 by 1.3 percent and 0.1 percent respectively from the prior years and increased the tax levy in 2014-15 and 2017-18 by 2.5 percent and 3.5 percent respectively from the prior years. While we commend the District for decreasing the tax levy in 2015-16 and 2016-17, had the Board adopted budgets with more realistic estimates for appropriations, the 2014-15 and 2017-18 tax levy increases may not have been necessary.

### **The Board Has Not Adopted an Adequate Reserve Plan or a Multiyear Financial Plan**

The Board has not developed a written reserve fund plan and policy that describes a maximum funding level and the planned use of the District's reserves. As of June 30, 2017, the District reported five general fund reserves<sup>2</sup> with balances totaling approximately \$3.1 million. From 2014-15 through 2016-17, the District has generally not used its reserves to finance related expenditures totaling \$2.8 million.<sup>3</sup> For example, the District expended more than \$585,000 in 2016-17 for retirement contributions<sup>4</sup> but did not use any of the retirement contribution reserve money to pay for these expenditures. Similarly, the employee benefit accrued liability reserve was not used to pay any of the \$49,000 of related expenditures in 2016-17. The Business Manager said the District did not want to use reserve funds to cover these expenditures because it would have to replenish the reserves afterward. This occurred because the Board did not establish an adequate reserve fund plan and policy that identified when to use reserve funds and when to replenish them.

In addition, the Board has not adopted a multiyear financial plan that projects revenue and expenditures and fund balance levels. The Business Manager prepared a multi-year financial plan, however it was not approved by the Board. Additionally, the plan was not realistic as it provided for the appropriation and use of \$10.8 million of fund balance from 2014-15 through 2016-17. However, as noted above, because appropriations were overestimated, rather than using any surplus funds, the District's realized operating surpluses and fund balance increased by \$1.4 million during that period. The lack of a realistic multiyear

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<sup>2</sup> Workers' compensation, retirement contribution, unemployment insurance, tax certiorari and employee benefit accrued liability

<sup>3</sup> The District used \$66,564 from the tax certiorari reserve during this period to pay related judgments.

<sup>4</sup> To the New York State and Local Employees Retirement System

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financial plan limits the ability of the Board and District officials to effectively manage District finances and address future operating and capital needs.

## **What Do We Recommend?**

District officials should:

1. Adopt realistic annual budgets based on historical trends or other known factors and only appropriate fund balance actually needed and intended to fund operations.
2. Use surplus funds in a manner that benefits District residents. Such uses could include, but are not limited to:
  - Funding one-time expenditures;
  - Funding needed reserves; and
  - Reducing District property taxes.
3. Develop a comprehensive multiyear financial plan to provide a framework for future budgets and guide the District's management of financial condition. The plan should be periodically reviewed and updated as appropriate.
4. Adopt a written reserve fund plan and policy that includes how the reserves will be funded, the optimal funding levels for each reserve and the conditions under which reserves will be used to finance related costs.



# Extra-Classroom Activity Fund

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Generally, student activity organizations raise extra-classroom activity (ECA) funds to promote the general welfare, education and morale of all students and to finance appropriate extracurricular activities for the student body. The Regulations of the Commissioner of Education (Regulations)<sup>5</sup> of the New York State Education Department require the Board to appoint a central treasurer who is responsible for maintaining records of ECA fund collections and disbursements. Each ECA must have a student treasurer and faculty adviser (adviser).

The Board has appointed central treasurers<sup>6</sup> who are responsible for making deposits, disbursing ECA funds, reconciling all ECA bank accounts and maintaining accounting ledgers for the ECA fund. In addition, the Board appointed two faculty auditors, as well as an adviser for each student club or organization. The advisers are responsible for providing guidance and supervising the student treasurers' work, including verifying student records against collections before remitting them for deposit, verifying that disbursements are supported and for appropriate purposes, and signing deposit and check request forms. The faculty auditors are responsible for reviewing ECA records and providing a second signature on ECA checks.

During the 2016-17 school year, the District's 50 ECA fund accounts recorded collections totaling \$246,826 and disbursements totaling \$242,893 and had a combined cash balance of \$122,234 as of June 30, 2017.

## **How Should the District Account for ECA Collections and Disbursements?**

Students are responsible for collecting money at fundraisers under the direction of their advisers and remitting collections to the student treasurer. When collecting money, students should issue duplicate press-numbered receipts or use some other method that adequately documents the source, date, amount and purpose of each collection. Student treasurers should remit collections to the central treasurer as soon as possible and provide adequate documentation to support the collections. Student treasurers should retain these records along with all other documentation supporting receipt of the collections. Upon receiving collections from the student treasurers, the central treasurers should deposit the collection intact and in a timely manner.

The central treasurer should disburse ECA money only upon receiving payment orders signed by a student treasurer and faculty adviser. In addition,

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5 The Regulations provide additional guidance on how school districts should set up, account for and manage ECA clubs in the publication entitled *The Safeguarding, Accounting, and Auditing of Extra-Classroom Activity Funds* (Finance Pamphlet 2), available at [http://www.p12.nysed.gov/mgtserv/accounting/extra\\_classroom\\_activities\\_fund.html](http://www.p12.nysed.gov/mgtserv/accounting/extra_classroom_activities_fund.html)

6 The Board appoints a separate central treasurer and faculty auditor for the middle school and high school ECA funds.

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disbursements should have documentation, such as itemized receipts or invoices, to support the expenditures approved for payment.

Student treasurers, with the assistance of advisers, are also responsible for maintaining independent accounting records of collections and disbursements. The central treasurer should maintain separate accounting records and reconciliations from the student treasurers. These records should be periodically reconciled by an independent person and any discrepancies should be investigated.

The Board and District officials should adopt and implement policies and procedures to protect ECA fund money. These policies should also describe the records that the faculty advisers and student treasurers should maintain, their respective duties, and control procedures.

### **Student Treasurers Did Not Properly Account for ECA Collections**

ECA collections were remitted to the central treasurers with a deposit form documenting the activity's name, type of fundraiser, composition and total amount to be deposited. The deposit forms were signed by the applicable student treasurer, adviser and central treasurer. We reviewed 24<sup>7</sup> remittances totaling \$52,736 made by eight clubs and found that all were supported by a properly authorized deposit form, accurately accounted for in the central treasurers' ledgers and deposited intact and timely.

However, our review of the student treasurers' independent records for the same remittances found the records were not adequate for 16 remittances totaling \$33,833. Although the student treasurers prepared deposit forms that were remitted to the central treasurers, they did not maintain adequate records for collections, such as receipts or other documentation supporting the sources, dates and amounts of collections. For example, one club remitted \$8,556 for play ticket sale, concessions, flowers and raffle tickets, but did not issue duplicate receipts, maintain inventories of goods purchased for resale or prepare accountabilities for the items sold. Although the adviser prepared an accountability for these collections, it was not sufficient because it was not supported by inventory records, ticket numbers or duplicate receipts. In addition, the accountability indicated that total remittances were \$59 less than collections. Because the student treasurer and adviser did not maintain adequate collection records, we could not determine whether the club collected all money due or whether those collections were entirely remitted to the central treasurer for deposit.

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<sup>7</sup> See Appendix C for sampling methodology.

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Where possible, we performed additional testing to determine whether all collections were remitted. For example, one club remitted \$2,317 for ticket and food sales and did not issue duplicate receipts or maintain any inventory records for food purchases to document the number of items purchased, sold and remaining. We performed an accountability based on food purchases and tickets sold. However the club could not provide us with a price list for items sold. As a result, although we were able to determine that amounts remitted were reasonable based on ticket sales and food purchases, we could not verify that the club collected all money due or whether the collections were remitted to the central treasurer intact (in the same form as collected).

In addition, three clubs did not remit funds to the central treasurer timely and one club did not document collection dates. For example, one club held collections totaling \$2,939 between eight and 14 days before being remitted for deposit. Another club did not document student collection dates for one remittance totaling \$1,725, so we could not determine how long these collections were held before being remitted.

Student treasurers also did not maintain adequate accounting records. Two clubs did not have a student ledger and two of the remaining six clubs had partial or inaccurate student ledgers. One student treasurer's ledger did not have a running cash balance, and the other student treasurer's ledger was incomplete. Instead of maintaining independent ledgers that were complete and accurate, these clubs relied on the central treasurers to provide them with their monthly cash balances.

These discrepancies occurred because the Board did not adopt adequate policies and procedures to ensure that ECA collections were properly accounted for. The District's ECA procedure manual did not establish procedures for receipting and documenting collections. In addition, District officials did not distribute ECA procedures and provide training to all ECA treasurers and advisers. Furthermore, advisers did not ensure that student treasurers maintained complete and accurate student ledgers and adequately documented the source, date, amount and purpose of collections. Although the Board appointed faculty auditors to oversee the management of ECA funds, these auditors did not identify these discrepancies because they did not compare the student treasurers' and central treasurers' records.

When student treasurers do not maintain and submit adequate documentation to support collections, District officials cannot ensure that students are adequately accounting for all collections and remitting them to the central treasurer in a timely manner. When ledgers are not complete and accurate and funds are not remitted timely, there is an increased risk that errors or irregularities could occur and not be detected or corrected in a timely manner. Moreover, when student treasurers do not follow appropriate procedures they are not learning appropriate business practices.

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## **The District Properly Accounted for ECA Disbursements**

We reviewed 30 disbursements totaling \$27,565 made from eight clubs to determine whether they were supported by approved payment forms, contained adequate documentation and were for appropriate club activities. Except for minor discrepancies which we discussed with District officials, these disbursements were for appropriate purposes and were accurately accounted for in both the central and student treasurers' records. In addition, we reviewed the same disbursements and found that, except for minor discrepancies, the central treasurer obtained and maintained adequate documentation to support disbursements.

### **What Do We Recommend?**

District officials should:

5. Establish policies and procedures over the ECA cash receipts and disbursements. In addition, they should ensure the central treasurers, faculty auditors, faculty advisers and student treasurers are adequately informed about the District's policies and procedures, and that they follow the specific requirements for the receipt and disbursement of funds and maintain adequate and appropriate accounting records.
6. Ensure the faculty auditors periodically review and compare the central treasurers' records with the student treasurers' records and ledgers.

Faculty advisers should:

7. Ensure that student treasurers maintain and submit adequate supporting documentation for all ECA fund collections that includes the source, date, amount and purpose.
8. Ensure that student treasurers maintain ledgers showing all collections and disbursements, and a running cash balance that can be reconciled with the central treasurer's balance periodically.

# Appendix A: Response From District Officials

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*Scotia - Glenville*



*Central Schools*

District Offices • 900 Preddice Parkway • Scotia, New York 12302

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Susan M. Swartz  
Superintendent of Schools  
(518) 347-3600 Ext. 71100

Karen Swain  
Assistant Superintendent for  
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(518) 347-3600 Ext. 72100

Andrew M. Giaquinto  
School Business Manager  
(518) 347-3600 Ext. 73100

March 30, 2018

Jeffrey P. Leonard, Chief Examiner  
Office of the State Comptroller  
One Broad Street Plaza  
Glens Falls, New York 12801-4396

Dear Mr. Leonard,

This correspondence is written in response to the DRAFT Comptroller's Audit Report prepared by your staff and received by the Scotia-Glenville Central School District on Friday, March 23, 2018. This letter responds to the DRAFT report and describes the corrective actions or steps the district has or will take in response to recommendations made in the audit report.

Staff from the Comptroller's Office responsible for the District audit began work on July 5, 2017. However, final goals for the audit were not determined until November, and were established only after repeated requests by district representatives. The final goals set for audit purposes by the Comptroller's staff were to determine whether District officials effectively managed the District's financial condition and determine whether the central and student treasurers properly accounted for extra-classroom activity (ECA) fund collections and disbursements.

The District takes issue with the auditor's assertion that the appropriations exceeded expenditures by 7.8% during the three-year audit period. This equates to a 2.5% margin on a \$53 million dollar budget which is within acceptable audit tolerances. It is an immaterial variance. The District has demonstrated that the revenue budget is within 1% of the adopted budget. Savings are generated by reductions in expenditures during the budget period. The District provides additional information regarding this below.

See  
Note 1  
Page 40

The following are specific recommendations made to the District as part of the DRAFT Audit Report reviewed on March 23, 2018. The recommendations of the Comptroller's representatives appear as they do in the DRAFT report (in bold) and the district's response follows.

**District officials should:**

**1. Adopt realistic annual budgets based on historical trends or other known factors and only appropriate fund balance actually needed and intended to fund operations.**



**Response:** It is the District's position that we do adopt realistic budgets based on historical trends (please see Exhibit 1). The District appropriates fund balance during the budget process in lieu of raising taxes at a time when state and federal funding is not finalized.

See  
Note 2  
Page 40

During the budget development process, the District must consider anticipated costs (for example, contractual agreements), as well as unanticipated obligations (for example, health and safety needs, new students with special education needs).

It is not the District's objective to deplete the budget, but to achieve savings during the year through contractual negotiations, purchasing cooperatives, and inter-municipal agreements.

**2. Use surplus funds in a manner that benefits District residents. Such uses could include, but are not limited to:**

- **Funding one-time expenditures;**
- **Funding needed reserves;**
- **Reducing District property taxes.**

**Response:** It is the District's position that we do practice these disciplines. During the period covered by this audit, the District funded several one-time expenditures (please see Exhibit 1), funded reserves (please see Exhibit 3), and reduced the tax rate for the community (please see Exhibit 4).

See  
Note 3  
Page 40

**3. Develop a comprehensive multiyear financial plan to provide a framework for future budgets and guide the District's management of financial condition. The plan should be periodically reviewed and updated as appropriate.**

**Response:** It is the District's understanding that this will be removed from the Report of Examination as we provided the auditors with the five-year plan which was discussed / reviewed in public session at a Board of Education Meeting (please see Exhibit 5 and Exhibit 6).

See  
Note 4  
Page 40

**4. Adopt a written reserve fund plan and policy that includes how the reserves will be funded, the optimal funding levels for each reserve and the conditions under which reserves will be used to finance related costs.**

**Response:** The Board of Education adopts a reserve policy at its annual meeting in July of each school year. Board members determine the funding of the reserves and approve the utilization of such funds. These reserves are audited by our external auditors each year and are funded in accordance with SED law. There is sufficient documentation supporting the funding and utilization of such reserves.

See  
Note 5  
Page 40

**District officials should:**

**5. Establish policies and procedures over the ECA cash receipts and disbursements. In addition, they should ensure the central treasurers, faculty auditors, faculty advisers and student treasurers are adequately informed about the District's policies and procedures, and that they follow the specific requirements for the receipt and disbursement of funds and maintain adequate and appropriate accounting records.**

6. Ensure the faculty auditors periodically review and compare the central treasurers' records with the student treasurers' records and ledgers.

Faculty advisers should:

7. Ensure that student treasurers maintain and submit adequate supporting documentation for all ECA fund collections that includes the source, date, amount and purpose.

8. Ensure that student treasurers maintain ledgers showing all collections and disbursements, and a running cash balance that can be reconciled with the central treasurer's balance periodically.

**Response:** The District will set up meetings with administrators and advisors involved in E-CAF to review the recommendations made as part of the Comptroller's audit. These meetings will take place Spring 2018 and / or Fall 2018. The meetings will be used to develop a strategy to identify the tools needed to implement these recommendations.

The District will utilize the internal auditor to assist in training and then to perform a subsequent audit of the E-CAF program.

Please contact me if you have any questions about the content of this response.

Sincerely,

Susan M. Swartz, Superintendent

cc: Scotia-Glenville Board of Education Members  
Mr. Drew Giaquinto, Business Manager  
Mrs. Colleen DiCaprio, District Treasurer

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	14/13	15/14	16/15	17/16	18/17	19/18	20/19
	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget	% of budget
Expenditures														
GEN'L SUPP.	51,524,331	51,834,214	51,711,056	51,751,437	51,762,486	51,711,260	51,754,518	3,408%	1,654,234	4,769%	1,731,701	3,179,653	1,645,242	3,426%
PLANT OPER.	3,630,542	3,708,978	3,751,825	3,760,294	3,674,180	3,556,128	3,511,796	2,528%	3,322,204	8,640%	3,286,537	3,192,812	3,223,364	8,276%
INSTRUC.	24,531,305	25,009,184	25,364,850	25,387,898	25,387,898	25,387,898	25,387,897	61,879%	25,387,898	53,876%	27,212,168	24,992,460	26,027,575	53,276%
TRANSPORT	1,891,655	1,952,184	1,939,913	2,018,107	2,013,411	2,088,275	2,000,653	4,874%	2,054,133	3,976%	2,644,000	2,073,779	3,189,698	4,666%
EMPL BEN.	8,502,603	8,524,828	8,583,747	8,583,682	8,583,682	8,583,682	8,583,682	25,378%	8,583,682	25,378%	8,583,682	8,583,682	8,583,682	25,378%
DEBT SVS	3,161,287	3,161,287	3,161,287	3,161,287	3,161,287	3,161,287	3,161,287	8,328%	3,161,287	8,328%	3,161,287	3,161,287	3,161,287	8,328%
VFUND	870,000	870,000	870,000	870,000	870,000	870,000	870,000	0,299%	870,000	0,299%	870,000	870,000	870,000	0,299%
Expansidures	844,547,743	844,547,743	844,547,743	844,547,743	844,547,743	844,547,743	844,547,743	100.00%	844,547,743	100.00%	844,547,743	844,547,743	844,547,743	100.00%
source of funds														
State Aid	16,839,294	16,839,294	17,481,458	17,481,458	17,481,458	17,481,458	17,481,458	31,285%	17,481,458	31,285%	17,481,458	17,481,458	17,481,458	31,285%
ARRA	0	0	1,548,577	1,548,577	1,548,577	1,548,577	1,548,577	2,039%	1,548,577	2,039%	1,548,577	1,548,577	1,548,577	2,039%
Taxes/Phots	23,834,428	24,176,918	24,343,670	24,343,670	24,343,670	24,343,670	24,343,670	53,475%	24,343,670	53,475%	24,343,670	24,343,670	24,343,670	53,475%
Fund Balance	3,172,213	3,172,213	3,172,213	3,172,213	3,172,213	3,172,213	3,172,213	10,079%	3,172,213	10,079%	3,172,213	3,172,213	3,172,213	10,079%
other revenue	3,704,100	3,704,100	3,704,100	3,704,100	3,704,100	3,704,100	3,704,100	1,544%	3,704,100	1,544%	3,704,100	3,704,100	3,704,100	1,544%
resource of funds	44,507,743	44,507,743	44,507,743	44,507,743	44,507,743	44,507,743	44,507,743	100.00%	44,507,743	100.00%	44,507,743	44,507,743	44,507,743	100.00%
antiproj tax rate incr	1.89%		-1.60%	0.25%	1.88%	3.29%	4.38%	1.76%	-2.51%	-0.26%			2.67%	8.00%
budget to budget \$ incr	\$2,522,244	\$1,288,339	\$794,249	\$671,779	(\$248,262)	\$748,240	\$1,317,787	\$5,835,278	\$460,281	\$460,281	\$460,281	\$696,243	\$1,158,439	\$3,197,189
budget to budget % incr	6.09%	2.89%	1.73%	1.48%	-0.29%	1.89%	2.70%	3.87%	1.12%	1.12%	1.12%	1.60%	2.81%	5.99%
GAP Elimination (in State Aid #)														



Scotia-Glenville School District  
Scotia, NY

Received

FEB 28 2018

Scotia-Glenville CED  
District Office

To: Susan Swartz  
From: Andrew Giaquinto  
Subject: Response to page 7 of OSC Draft report  
Date: February 26, 2018

Listed below is the information you requested concerning our one-time or emergency purchases from 2014-2017 (Districtwide Project Code).

Total amount initially budgeted for the three years- \$406,855

Total amount expended for the three years- \$709,124

There is a difference of \$302,269, which are the one time or emergency purchases listed below-

- \$4,500- removal of old bleachers at HS
- \$44,945- re-location of electric services at the HS (National Grid)
- \$22,500- tennis court resurfacing at HS
- \$34,463- parking lot resurfacing- HS, MS, Linc. Sac
- \$15,356- replacement of entrance doors in buildings
- \$23,643- card access systems purchase
- \$15,957- a/c for distance learning lab remodel
- \$16,365- security door system
- \$24,622- additional cost for HS generator
- \$21,750- tennis court resurfacing- HS (continued from above)
- \$15,540- sealcoating- DO, GD, GW
- \$45,445- fencing (Athletic fields' districtwide, also Transportation)
- \$18,671- sewer drain replacement at HS

In addition to these items, there were also two major unbudgeted emergency/one time purchases from the equipment code- \$17,390 for new bleachers and \$21,899 for the new cargo van (courier vehicle).

In addition, I have attached board action for increases to ERS and Tax Cert. reserve during the past couple of years as well as the five year plan with attached copy to show board review. I have also

*Exhibit 2*

attached a summary review of budgets adopted since 2007-08 through the 18/19 C/F draft budget. The analysis displays, revenue and appropriation budgets adopted with corresponding tax levy and tax rate for each budget year. Separate charts show the fund balance utilization and tax rate increases for each of the budgets.

Please let me know if you have questions on above and the attached and if you require additional information.

Attachments

ROLL CALL  
AYES: 6  
NOES: 0  
MOTION CARRIED

**RESOLUTION: ANNUAL ORGANIZATIONAL MEETING**

MOVED by Normington that the Board of Education adopt the following Resolution:

**Resolved** that the Annual Organizational Meeting of the Board of Education of the Scotia-Glenville Central School District for the 2015-2016 school year be held on July 13, 2015, beginning at 7:00 PM in the District Office in said District.

ROLL CALL  
AYES: 6  
NOES: 0  
MOTION CARRIED

MOVED by Carbone that the Board of Education approve the following two items:

**RESOLUTION: ACCEPT AND APPROPRIATE THE NEW YORK STATE ASSOCIATION FOR REDUCTION, REUSE AND RECYCLING INC. (NYSAR) GRANT FUNDS TO THE SCOTIA GLENVILLE MIDDLE SCHOOL**

Approve the Resolution, dated June 8, 2015, to accept and appropriate the New York State Association for Reduction, Reuse and Recycling Inc. grant award in the amount of \$500 to the Scotia Glenville Middle School, as submitted. (This resolution is contained as Appendix D to these minutes).

**RESOLUTION: ACCEPT AND APPROPRIATE THE NEW YORK STATE ASSOCIATION FOR REDUCTION, REUSE AND RECYCLING INC. (NYSAR) GRANT FUNDS TO SCOTIA-GLENVILLE LINCOLN ELEMENTARY SCHOOL**

Approve the Resolution, dated June 8, 2015, to accept and appropriate the New York State Association for Reduction, Reuse and Recycling Inc. grant award in the amount of \$500 to Scotia Glenville Lincoln Elementary School, as submitted. (This resolution is contained as Appendix E to these minutes).

ROLL CALL  
AYES: 6  
NOES: 0  
MOTION CARRIED

**RESOLUTION: INCREASE TAX CERTIORARI RESERVE FUNDS**

MOVED by Normington that the Board of Education approve the Resolution, dated June 8, 2015, authorizing the decrease in the undesignated fund balance (A909) by \$250,000 and the increase of the Tax Certiorari Reserve (A864) by \$250,000 for the 2014-2015 tax year, as submitted. (This resolution is contained as Appendix F to these minutes).

*Exhibit 3*

**RESOLUTION: AUTHORIZE DECREASE IN UNDESIGNATED FUND BALANCE BY \$200,000 AND INCREASE THE RETIREMENT RESERVE FUND BY \$200,000**

Authorize the decrease in the undesignated fund balance by \$200,000 and increase the Retirement Reserve Fund by \$200,000, as submitted. (This resolution is contained as Appendix O to these minutes).

**RESOLUTION: AUTHORIZE DECREASE IN UNDESIGNATED FUND BALANCE BY \$175,000 AND INCREASE THE EMPLOYEE BENEFIT RESERVE FUND BY \$175,000**

Authorize the decrease in the undesignated fund balance by \$175,000 and increase the Employee Benefit Reserve Fund by \$175,000, as submitted. (This resolution is contained as Appendix P to these minutes).

ROLL CALL

AYES: 6

NOES: 0

MOTION CARRIED

**ADOPT READING WONDERS SERIES FOR ELEMENTARY SCHOOL STUD**

MOVED by Beauchamp that the Board of Education adopt the *Reading Wonders* series (McGraw-Hill) for all elementary students in grades K-5.

ROLL CALL

AYES: 6

NOES: 0

MOTION CARRIED

MOVED by Carbone that the Board of Education approve the following two items:

**MEMORANDUM OF AGREEMENT BY AND BETWEEN THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT AND SCOTIA-GLENVILLE TEACHERS' ASSOCIATION**

Approve the Memorandum of Agreement by and between Scotia-Glenville Central School District and Scotia-Glenville Teachers' Association regarding the creation of a stipend position of *Nurse Coordinator*, with a yearly stipend of \$1,100 for each year, September 1 through June 30, of the Collective Bargaining Agreement, as submitted. (This agreement is contained as Appendix Q to these minutes).

**MEMORANDUM OF AGREEMENT BY AND BETWEEN THE SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT AND SCOTIA-GLENVILLE TEACHERS' ASSOCIATION (SGTA)**

Approve the Memorandum of Agreement by and between the Scotia-Glenville Central School District and Scotia-Glenville Teachers' Association regarding a stipend of \$6,500 for Kathleen Lewek, a member of the SGTA, for the period September 1, 2015 through June 30, 2016, in recognition of duties assumed to ensure the district's compliance and accurate reporting of Medicaid claims information, as submitted. (This agreement is contained as Appendix R to these minutes).

	spending incr %	tax rate incr(decr)	spending incr \$'s	tax levy/pilots incr	
2007-08	6.09%	1.89%	\$2,557,344		
2008-09	2.89%	3.34%	\$1,289,389	885,302	3.71%
2009-10	1.73%	-1.68%	\$794,249	(194,248)	-0.79%
2010-11	1.45%	0.76%	\$677,779	733,749	2.99%
2011-12	-0.52%	1.86%	(\$248,245)	503,484	1.99%
2012-13	1.59%	3.26%	\$748,240	795,054	3.08%
2013-14	2.76%	4.38%	\$1,317,787	1,241,583	4.67%
2014-15	3.33%	1.76%	\$1,635,278	724,494	2.60%
2015-16	1.12%	-2.51%	\$569,782	(514,528)	-1.80%
2016/17	0.67%	-0.74%	\$344,144	303,832	1.08%
2017/18	2.61%	3.61%	\$1,358,419	1,025,374	3.62%
2018/19 C/F	5.99%	8.00%	\$3,197,189	2,357,074	8.03%
2007-08 - 2017/18	1.98%	1.33%	\$14,241,355	\$7,861,170	



### Special Meeting Minutes

A Special Meeting of the Board of Education of the Scotia-Glenville Central School District was held in the Library of the Middle School, in said district on July 22, 2013.

President Carbone called the meeting to order at 6:30 p.m.

Present: Carbone, Beauchamp, Benedetto, Bucciferro, Feinberg, Normington, Pytlovany, Business Manager Giaquinto and District Clerk DeLong

Absent: Superintendent Swartz

A Public Hearing on the Code of Conduct was held at 6:30 p.m. Tom Fyvie and Anthony Peconie presented the changes to the Code of Conduct to the Board. The Board requested some slight changes in wording and the Code will be amended to reflect those changes.

### PLEDGE OF ALLEGIANCE

### HEARING/PRIVILEGE OF THE FLOOR

Nicole Broadhead spoke to the Board regarding the Dress Code at the High School.

### ELECT BOARD OF EDUCATION VICE PRESIDENT

Ms. Carbone called for nominations for the office of Vice-President of the Board of Education for the 2013-2014 school year. Gary Normington nominated David Bucciferro for this office. Pamela Carbone nominated Colleen Benedetto for this office. A ballot vote was taken and the result was 4 votes for Mr. Bucciferro and 3 votes for Ms. Benedetto. Mr. Bucciferro was elected as Vice-President of the Board of Education for the 2013-2014 school year.

### ADOPT REVISED ELEMENTARY, MIDDLE SCHOOL, AND SENIOR HIGH SCHOOL HANDBOOKS

MOVED by Normington that the Board of Education adopt the Revised Elementary, Middle School, and Senior High School Handbooks, as submitted, with the changes requested during the Public Hearing. (These handbooks are contained as Appendix A to these minutes).

### ROLL CALL

AYES: 7

NOES: 0

MOTION CARRIED

### DISCUSSION: FIVE YEAR FISCAL PROJECTION

The Board briefly discussed the five year fiscal projection. There will be a power point presentation on this projection at the August 26<sup>th</sup> Board meeting.

### DISCUSSION: SCHEDULE OF CURRICULUM REPORTS TO BOARD OF EDUCATION – 2013 2014

*Exhibit 5*

**Special Meeting Minutes**

A Special Meeting of the Board of Education of the Scotia-Glenville Central School District was held in the Board Room of the District Office, in said district on August 26, 2013.

President Carbone called the meeting to order at 6:15 p.m.

Present: Carbone, Beauchamp, Benedetto, Bucciferro, Feinberg, Normington, Pytolovany, and Superintendent Swartz

Absent:

MOVED by Normington that the Board of Education adjourn to Executive Session in order to discuss matters relating to personnel and/or negotiations.

ROLL CALL  
AYES: 7  
NOES: 0  
MOTION CARRIED

The Board adjourned to Executive Session at 6:15 p.m. and returned to Open Session at 7:05 p.m. Business Manager Giaquinto and District Clerk DeLong were present during the Open Session.

**PLEDGE OF ALLEGIANCE**

**HEARING/PRIVILEGE OF THE FLOOR**

None

**PRESENTATION: FIVE-YEAR FISCAL PROJECTION PLAN (SUSAN SWARTZ, SUPERINTENDENT OF SCHOOLS)**

Superintendent Swartz gave a presentation to the Board on the Five-Year Fiscal Projection Plan. She reported on possible spending and funding increases and decreases that the District is likely to incur over the next five years. She explained that these are just estimates and there is no way to predict exactly what these increases and decreases will be. She also reviewed the New York State requirements and provided the Board with a five-year snapshot of what to expect based on the fiscal projections.

**ACCEPT BUDGET APPROPRIATION STATUS AND REVENUE STATUS REPORTS/FUND BALANCE (4<sup>TH</sup>) QUARTER PROJECTION FOR 2012-2013**

MOVED by Bucciferro that the Board of Education accept the Budget Appropriation Status and Revenue Status Reports/Fund Balance (4<sup>th</sup>) Quarter Projection for 2012-2013 Fiscal Year, as submitted. (This report is contained as Appendix A to these minutes).

ROLL CALL  
AYES: 7  
NOES: 0  
MOTION CARRIED

*Exhibit 5a*

03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less										% Incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	% Incr			
A 1040.16	DIST CLERK NON-INSTR SAL	41,614	42,446	43,295	44,161	45,044	45,945	4,331	2.08%			
A 1240.161	CHIEF ADMIN NON-INST CONT	90,860	92,677	94,531	96,421	98,350	100,317	9,457	2.08%			
A 1310.161	BUS ADMIN NON-INST CONT	248,364	253,331	258,398	263,566	268,837	274,214	25,850	2.08%			
A 1310.162	BUS ADMIN NON-INST SUPP	5,000	5,100	5,202	5,306	5,412	5,520	520	2.08%			
A 1320.16	INTERNAL AUDITOR STAFF	6,000	6,120	6,242	6,367	6,495	6,624	624	2.08%			
A 1325.16	TREASURER NON-INST SAL	60,884	62,102	63,344	64,611	65,903	67,221	6,337	2.08%			
A 1430.161	PERSONNEL NON-INST SAL	23,997	24,477	24,966	25,466	25,975	26,495	2,498	2.08%			
A 1430.162	PERSONNEL NON-INST SAL SU	500	510	520	531	541	552	52	2.08%			
A 1620.161-01	PLANT OPER CUST SAL CONT	837,196	849,754	866,749	884,084	901,766	919,801	82,605	1.97%			
A 1620.161-02	PLANT OPER CUST SAL OT	81,600	82,824	84,480	86,170	87,893	89,651	8,051	1.97%			
A 1620.161-03	PLANT OPER CUST SAL SUPP	25,753	26,139	26,662	27,195	27,739	28,294	2,541	1.97%			
A 1620.162-01	PLANT OPER SUPERVISE SAL	59,759	60,954	62,173	63,417	64,685	65,979	6,220	2.08%			
A 1621.161-01	PLANT MAINT SAL CONTRACT	294,200	300,084	306,086	312,207	318,452	324,821	30,621	2.08%			
A 1621.161-02	PLANT MAINT SAL OT	20,400	20,706	21,120	21,543	21,973	22,413	2,013	1.97%			
A 1621.161-03	PLANT MAINT SAL SUPP	22,265	22,599	23,051	23,512	23,982	24,462	2,197	1.97%			
A 1621.162-01	PLANT MAINT GROUNDS SAL	88,538	89,866	91,663	93,497	95,367	97,274	8,736	1.97%			
A 1621.162-02	GROUNDS SARARIES-OT	15,660	15,895	16,213	16,537	16,868	17,205	1,545	1.97%			
A 1621.162-03	PLANT MAINT GROUNDS SUPP	16,872	17,125	17,468	17,817	18,173	18,537	1,665	1.97%			
A 1621.163-01	PLANT MAINT SUPER SAL	59,759	60,954	62,173	63,417	64,685	65,979	6,220	2.08%			
A 1680.16	CENTRAL DATA PROCESSING MICRO COMP COC	57,638	58,791	59,967	61,166	62,389	63,637	5,999	2.08%			
A 8070.16	CENSUS INSTRUCTION	1,000	1,020	1,040	1,061	1,082	1,104	104	2.08%			
A 2010.161	CURR SUPERVISION NON-INST	24,078	24,560	25,051	25,552	26,062	26,584	2,506	2.08%			
A 2020.161	SUPERVISION NON-INST SAL	450,001	459,001	468,181	477,545	487,096	496,837	46,836	2.08%			
A 2020.162	SUPERVISION NON-INST SUPP	32,949	33,608	34,280	34,966	35,665	36,378	3,429	2.08%			
A 2110.16	TEACHING NON-INST SAL	190,442	194,251	198,136	202,099	206,141	210,263	19,821	2.08%			
A 2040.162	SUMMER SCHOOL CLERICAL	433	442	450	460	469	478	45	2.08%			
A 2250.161	HANDICAP NON-INST SAL	529,044	539,625	550,417	561,426	572,654	584,107	55,063	2.08%			
A 2250.162	HANDICAP NON-INST SAL	74,642	76,135	77,658	79,211	80,795	82,411	7,769	2.08%			
A 2610.161	LIB & A/V NON-INST SAL	76,785	78,321	79,887	81,485	83,115	84,777	7,992	2.08%			
A 2610.162	LIB & A/V NON-INST SAL SUPP	2,952	3,011	3,071	3,133	3,195	3,259	307	2.08%			
A 2810.161	GUIDANCE CLERK SAL	129,917	132,515	135,166	137,869	140,626	143,439	13,522	2.08%			
A 2810.162	GUIDANCE CLERK SALSUPL	8,330	8,497	8,667	8,840	9,017	9,197	867	2.08%			
A 2815.161	HEALTH NON INST SAL	257,841	262,998	268,258	273,623	279,095	284,677	26,836	2.08%			
A 2815.162	HEALTH NON INST SAL	21,074	21,495	21,925	22,364	22,811	23,267	2,193	2.08%			
<b>Non-instructional salary and wages (excl. Transportation)</b>		<b>3,856,347</b>	<b>3,927,933</b>	<b>4,006,491</b>	<b>4,086,621</b>	<b>4,168,353</b>	<b>4,251,720</b>	<b>395,373</b>	<b>2.05%</b>			
<b>A 5530.16 GARAGE NON-INST SAL</b>		<b>12,000</b>	<b>12,180</b>	<b>12,363</b>	<b>12,548</b>	<b>12,736</b>	<b>12,927</b>	<b>927</b>	<b>1.55%</b>			

Exhibit 6



03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 5510.161-01	TRANS MECHANICS SAL	123,176	125,024	127,524	130,075	132,676	135,330	12,154	1.97%
A 5510.162-01	TRANS BUSDRIVER SAL	745,297	756,476	771,606	787,038	802,779	818,834	73,537	1.97%
A 5510.162-02	TRANS BUSDRIVER SAL OT	201,677	204,702	208,796	212,972	217,232	221,576	19,899	1.97%
A 5510.162-03	TRANSPORTATION BUS AIDE SAL	119,183	120,971	123,390	125,858	128,375	130,943	11,760	1.97%
A 5510.163-01	TRANS SUPERVISOR SAL	62,500	63,750	65,025	66,326	67,652	69,005	6,505	2.08%
A 5510.163-02	TRANS SUPERVISE SAL SUPP	202	206	210	214	219	223	21	2.08%
ortation salary and wages		<b>1,264,035</b>	<b>1,283,309</b>	<b>1,308,914</b>	<b>1,335,031</b>	<b>1,361,669</b>	<b>1,388,838</b>	<b>124,803</b>	<b>1.97%</b>

Instructional salary and Wages

		<b>5,120,382</b>	<b>5,211,242</b>	<b>5,315,405</b>	<b>5,421,652</b>	<b>5,530,022</b>	<b>5,640,559</b>	<b>520,177</b>	<b>2.03%</b>
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2013-14 CF less

ACCOUNT	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 1240.15	CHIEF ADMIN INST SAL	161,021	164,241	167,526	170,877	174,294	177,780	16,759	2.08%
A 1240.151	CHIEF ADMIN INST SUPPL SAL	6,155	6,155	6,155	6,155	6,155	6,155	-	0.00%
A 1430.15	PERSONNEL INSTRUCT SAL	46,043	46,964	47,903	48,861	49,838	50,835	4,792	2.08%
A 2010.15	CURR SUPERVISION INST SAL	82,650	84,303	85,989	87,709	89,463	91,252	8,602	2.08%
A 2020.151	SUPERVISION INST SAL	1,070,836	1,092,253	1,114,098	1,136,380	1,159,107	1,182,289	111,453	2.08%
A 2020.152	SUPERVISION INST SAL SUPP	6,581	6,713	6,847	6,984	7,123	7,266	685	2.08%
A 2020.153	SUPERVISION- NON-INST SAL SUPP-CELL	7,037	7,178	7,321	7,468	7,617	7,769	732	2.08%
A 2040.151	SUPER SPEC SCH INST SAL	6,684	6,818	6,954	7,093	7,235	7,380	696	2.08%
A 2070.151	INSERVICE MODEL SCHOOLS	15,045	15,045	15,045	15,045	15,045	15,045	-	0.00%
A 2110.11	KDGN TEACH SAL	867,792	898,165	929,600	962,137	995,811	1,030,665	162,873	3.75%
A 2110.12	ELEM TEACHERS SAL	4,697,002	4,861,397	5,031,546	5,207,650	5,389,918	5,578,565	881,563	3.75%
A 2110.122	ELEM HOME TCHG SAL	3,439	3,559	3,684	3,813	3,946	4,084	645	3.75%
A 2110.130	Secondary School	5,515,406	5,708,445	5,908,241	6,115,029	6,329,055	6,550,572	1,035,166	3.75%
A 2110.131	COLLATERAL DUTIES	52,407	54,241	56,140	58,105	60,138	62,243	9,836	3.75%
A 2110.132	SEC HOME TCHG SAL	37,223	38,526	39,874	41,270	42,714	44,209	6,986	3.75%
A 2110.133	COLLATERAL/CHAPERONES	351	363	376	389	403	417	66	3.75%
A 2110.14	SUB TEACHER SAL	412,000	426,420	441,345	456,792	472,779	489,327	77,327	3.75%
A 2250.15	HANDICAP INST SAL	3,121,736	3,230,997	3,344,082	3,461,125	3,582,264	3,707,643	585,907	3.75%
A 2280.15	OCC ED INST SAL	178,998	185,263	191,747	198,458	205,404	212,593	33,595	3.75%
A 2330.15	SPEC SCH ADULT ED INST SAL	3,070	3,177	3,289	3,404	3,523	3,646	576	3.75%
A 2330.152	AFTER SCHOOL PROGRAM	2,635	2,727	2,823	2,921	3,024	3,130	495	3.75%
A 2330.155	SPEC SCH SEC INST SAL	961	995	1,029	1,065	1,103	1,141	180	3.75%
A 2610.15	LIB & AVV INST SAL	336,246	348,015	360,195	372,802	385,850	399,355	63,109	3.75%
A 2610.152	LIB & AVV INST SUPPLEMENTAL	4,136	4,281	4,431	4,586	4,746	4,912	776	3.75%
A 2810.151	GUIDANCE COUNSELOR SAL	434,237	449,435	465,166	481,446	498,297	515,737	81,500	3.75%
A 2810.152	GUIDANCE COUNSELOR SAL SUP	28,887	29,898	30,944	32,028	33,148	34,309	5,422	3.75%
A 2820.151	PSYCH SERV INST SAL	268,820	278,229	287,967	298,046	308,477	319,274	50,454	3.75%

03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal Projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less								% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s		
A 2820.152	PSYCH SERV INST SAL SUPPL	17,252	17,856	18,481	19,128	19,797	20,490	3,238	3.75%	
A 2825.15	SOC WORK INST SAL	537,721	556,541	576,020	596,181	617,047	638,644	100,923	3.75%	
A 2855.15	SPORTS AFTER SCHOOL PROGRAM	216,989	224,584	232,444	240,580	249,000	257,715	40,726	3.75%	
A 2855.152	SPORTS CHAPERONES	7,045	7,292	7,547	7,811	8,084	8,367	1,322	3.75%	
A 2855.153	INTRAMURALS ELEMENTARY/JUNIOR HIGH	3,726	3,856	3,991	4,131	4,276	4,425	699	3.62%	
<b>Teaching and Coaching salary and wages</b>		<b>18,150,131</b>	<b>18,763,931</b>	<b>19,398,799</b>	<b>20,055,466</b>	<b>20,734,684</b>	<b>21,437,236</b>	<b>3,287,105</b>		
<b>Total Salary and Wages</b>		<b>23,270,513</b>	<b>23,975,172</b>	<b>24,714,205</b>	<b>25,477,118</b>	<b>26,264,707</b>	<b>27,077,795</b>	<b>3,807,282</b>		

ACCOUNT	DESCRIPTION	2013-14 CF less								% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s		
A 1010.450	BD OF ED SUPPLIES	425	436	436	436	447	447	22	1.04%	
A 1040.450	DIST CLERK SUPPLIES	170	174	174	174	178	178	8	0.94%	
A 1060.450	DIST MEETING MAT & SUPPLY	700	718	718	718	736	736	36	1.03%	
A 1240.450	CHIEF ADMIN MAT & SUPPLY	1,536	1,574	1,574	1,574	1,613	1,613	77	1.00%	
A 1310.450	BUS ADMIN MAT & SUPP	1,783	1,828	1,828	1,828	1,874	1,874	91	1.02%	
A 1325.450	TREASURER MAT & SUPPLIES	130	133	133	133	136	136	6	0.92%	
A 1480.450	PUBLIC INFO MAT & SUPPLY	5,706	5,706	5,849	5,849	5,995	5,995	289	1.01%	
A 1680.450	CENTRAL DP MAT & SUPPLIES	2,660	2,727	2,727	2,727	2,795	2,795	135	1.02%	
A 5510.450	TRANS BUS PARTS	105,740	108,384	111,093	113,870	116,717	119,635	13,895	2.63%	
A 5530.450	GARAGE MATERIAL & SUPPLY	2,141	2,195	2,249	2,306	2,363	2,422	281	2.63%	
A 8070.450	CENSUS MATERIAL & SUPPLIES	400	400	400	400	400	400	-	0.00%	
A 1680.451-09	WIDE AREA NETWORK SUPPLIES	6,086	6,238	6,394	6,554	6,718	6,886	800	2.63%	
<b>Non-Instructional Supplies</b>		<b>127,477</b>	<b>130,511</b>	<b>133,575</b>	<b>136,569</b>	<b>139,973</b>	<b>143,117</b>	<b>15,640</b>	<b>2.45%</b>	

ACCOUNT	DESCRIPTION	2013-14 CF less								% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s		
A 1060.400	DIST MEETING CONT & OTHER	4,744	4,863	4,984	5,109	5,236	5,367	623	2.63%	
A 1010.400	BD OF ED CONT EXPENSE	13,200	13,530	13,868	14,215	14,570	14,935	1,735	2.63%	
A 1240.400	CHIEF ADMIN CONT & OTHER	5,600	5,740	5,884	6,031	6,181	6,336	736	2.63%	
A 1310.400	BUS ADMIN CONTRACT & OTHER	16,000	16,400	16,810	17,230	17,661	18,103	2,103	2.63%	
A 1320.400	AUDITING CONTRACT & OTHER	38,992	39,967	40,966	41,990	43,040	44,116	5,124	2.63%	
A 1325.400	PUBLISHING ANNUAL FINANCIAL REPORT	468	480	492	504	517	529	61	2.63%	
A 1330.400	TAX COLLECTOR CONT & OTHER	12,047	12,348	12,657	12,973	13,298	13,630	1,583	2.63%	
A 1380.400	FISCAL AGENT FEE	5,039	5,165	5,294	5,426	5,562	5,701	662	2.63%	
A 1420.400	LEGAL CONTRACT & OTHER	34,611	34,611	35,476	36,363	36,363	36,363	1,752	1.01%	
A 1430.400	PERSONNEL CONTRACT & OTHER	16,262	16,669	17,085	17,512	17,950	18,399	2,137	2.63%	
A 1480.400	PUBLIC INFO CONT. & OTHER	19,061	19,538	20,026	20,527	21,040	21,566	2,505	2.63%	
A 1680.400	CENTRAL DP CONT & OTHER	23,140	23,719	24,311	24,919	25,542	26,181	3,041	2.63%	
A 1670.400	CENTRAL P&M CONT & OTHER	54,378	55,737	57,131	58,559	60,023	61,524	7,146	2.63%	

03/06/13

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s				
A 1910.400	UNALLOCATED INSURANCE	221,550	227,089	232,766	238,585	244,550	250,663	29,113			2.63%	
A 1920.400	SCHOOL ASSOCIATION DUES	8,000	8,200	8,405	8,615	8,831	9,051	1,051			2.63%	
A 1964.400	REFUND ON REAL PROP TAXES	15,600	15,600	15,990	15,990	16,390	16,390	790			1.01%	
A 1620.433	PLANT OPER EQUIP REPAIR	10,816	11,086	11,086	11,363	11,363	11,647	831			1.54%	
A 1620.453	PLANT OPER CUST SUPPLY	70,893	72,665	74,482	76,344	78,253	80,209	9,316			2.63%	
A 1621.433	PLANT MAINT EQUIP REPAIR	20,748	21,267	21,267	21,799	22,344	22,344	1,596			1.54%	
A 1621.440-09	PLANT MAINT DIST-WIDE PROJECTS	242,285	248,342	254,551	260,914	267,437	274,123	31,838			2.63%	
A 1621.451	PLANT MAINT MATERIAL	92,256	94,562	94,562	96,926	99,349	99,349	7,093			1.54%	
A 1621.452	PLANT MAINT GROUND SUPPLY	30,184	30,939	31,712	31,712	32,505	32,505	2,321			1.54%	
A 1621.453	PLANT ELEC & HEAT MATER	4,000	4,000	4,000	4,000	4,000	4,000	-			0.00%	
A 1621.460	PLANT MAINT CONT EXPENSE	169,083	173,310	177,643	182,084	186,636	191,302	22,219			2.63%	
A 1620.460	PLANT OPER CONT EXPENSE	66,438	68,099	69,801	71,546	73,335	75,168	8,730			2.63%	
	<b>Non-instructional contractual (excluding Transportation)</b>	<b>1,195,395</b>	<b>1,223,925</b>	<b>1,251,249</b>	<b>1,281,238</b>	<b>1,311,431</b>	<b>1,339,502</b>	<b>144,107</b>			<b>2.41%</b>	

2013-14 CF less

Transportation Contractual	2013-14 CF less										% incr
	Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s				
A 5510.400	TRANS CONTRACTUAL AND OTHER	5,408	5,543	5,682	5,824	5,969	6,119	711			2.63%
A 5510.410	TRANS INSURANCE	58,441	59,902	61,400	62,935	64,508	66,121	7,680			2.63%
A 5540.400	CONTRACT TRANS ALL OTHER	225,000	230,625	236,625	236,391	236,391	242,301	17,301			1.54%
A 5510.453	TRANS TIRES & SERVICE	13,740	14,084	14,084	14,436	14,435.59	14,796	1,056			1.54%
A 5510.454	TRANS OIL & LUB	8,240	8,446	8,446	8,657	8,657.15	8,874	634			1.54%
A 5510.455	TRANS MISCELLANEOUS	1,500	1,538	1,538	1,576	1,575.94	1,615	115			1.54%
A 5510.490	TRANSPORTATION BOCES DRIVER TRAINING	2,159	2,213	2,213	2,268	2,268.30	2,325	166			1.54%
A 5510.451	TRANS GASOLINE	211,023	216,299	221,706	227,249	232,930	238,753	27,730			2.63%
A 5530.422	GARAGE WATER	234	234	234	234	234	234	-			0.00%
A 5530.460	GARAGE MISCELLANEOUS	6,183	6,338	6,496	6,658	6,825	6,995	812			2.63%
A 5581.490	TRANSPORTATION FROM BOCES	335	343	352	361	370	379	44			2.63%
A 5510.420	TRANS CONT BUS REPAIR	43,330	44,413	45,524	46,662	47,828	49,024	5,694			2.63%
A 5510.430	TRANS MISCELLANEOUS	13,499	13,836	14,182	14,537	14,900	15,273	1,774			2.63%
	<b>Transportation Contractual</b>	<b>589,092</b>	<b>603,813</b>	<b>612,480</b>	<b>627,786</b>	<b>636,892</b>	<b>652,809</b>	<b>63,717</b>			<b>2.16%</b>
	<b>Total Non-instructional Contractual</b>	<b>1,784,487</b>	<b>1,827,738</b>	<b>1,863,730</b>	<b>1,909,024</b>	<b>1,948,323</b>	<b>1,992,311</b>	<b>207,824</b>			<b>2.33%</b>

2013-14 CF less

Utilities	2013-14 CF less										% incr
	Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s				
A 1620.200	PLANT OPER EQUIPMENT	48,120	49,564	51,051	52,582	54,159	55,784	7,664			3.19%
A 5530.423	GARAGE NATURAL GAS	14,000	14,420	14,853	15,298	15,757	16,230	2,230			3.19%
A 5530.424	GARAGE ELECTRIC	18,018	18,559	19,115	19,689	20,279	20,888	2,870			3.19%
A 5530.426	GARAGE TELEPHONE	1,000	1,030	1,061	1,093	1,126	1,159	159			3.19%
A 1620.422	PLANT OPER WATER & SEWER	34,471	35,505	36,570	37,667	38,797	39,961	5,490			3.19%



03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 1620.423	PLANT OPER NATURAL GAS	475,308	489,567	504,254	519,382	534,963	551,012	75,704	3.19%
A 1620.424	PLANT OPER ELECTRICITY	575,161	592,416	610,188	628,494	647,349	666,769	91,608	3.19%
A 1620.425	PLANT OPER OIL	69,000	71,070	73,202	75,398	77,660	79,990	10,990	3.19%
A 1620.426	PLANT OPER TELEPHONE SERV	47,983	49,422	50,905	52,432	54,005	55,625	7,642	3.19%
Utilities		1,283,061	1,321,553	1,361,199	1,402,035	1,444,096	1,487,419	204,358	3.19%

BOCES Services Non-instructional	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 1310.490	BUSINESS ADMIN BOCES SERVICES	96,733	99,151	101,630	104,171	106,775	109,445	12,712	2.63%
A 1430.490	PERSONNEL BOCES SERVICE	3,700	3,793	3,887	3,984	4,084	4,186	486	2.63%
A 1480.490	PUBLIC INFO BOCES SERVICE	87,000	89,175	91,404	93,689	96,032	98,433	11,433	2.63%
A 1620.490	ENERGY PROGRAM-BOCES	8,216	8,421	8,632	8,848	9,069	9,296	1,080	2.63%
A 1621.490	RISK MANAGEMENT-BOCES	26,332	26,990	27,665	28,357	29,066	29,792	3,460	2.63%
A 1680.490	BOCES	7,000	7,175	7,354	7,538	7,727	7,920	920	2.63%
A 1981.492	BOCES ADMIN OTHER	264,495	271,107	277,885	284,832	291,953	299,252	34,757	2.63%
BOCES Services Non-instructional		493,476	505,813	518,458	531,420	544,705	558,323	64,847	2.63%

BOCES Services Instructional	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 2010.490	CURR DEVEL BOCES SERVICES	37,828	38,774	39,743	40,737	41,755	42,799	4,971	2.63%
A 2060.490	PLAN & EVAL BOCES SERVICE	144	148	148	152	152	156	12	1.64%
A 2070.490	STAFF DEV BOCES	21,319	21,852	22,398	22,958	23,532	24,120	2,801	2.63%
A 2110.491	TEST SCORING AND MISC BOCES	17,376	17,810	18,256	18,712	19,180	19,659	2,283	2.63%
A 2110.493	ALTERNATIVE EDUCATION BOCES	3,598	3,688	3,780	3,875	3,972	4,071	473	2.63%
A 2110.494	ARTS IN EDUCATION/GIFTED TALENTED	36,939	36,939	37,862	37,862	38,809	38,809	1,870	1.01%
A 2110.495	BOCES MISCELLANEOUS EXP	108,506	108,506	108,506	108,506	111,219	113,999	5,493	1.01%
A 2110.497	COMPUTER TECH PLAN BOCES	651,080	667,357	684,041	701,142	718,670	736,637	85,557	2.63%
A 2110.498	TEXTBOOKS NONPUBLIC BOCES	13,447	13,447	13,447	13,447	13,447	13,447	-	0.00%
A 2250.490	HANDICAP BOCES SERVICE	2,268,040	2,324,741	2,382,860	2,442,431	2,503,492	2,566,079	298,039	2.63%
A 2280.490	OCC-ED BOCES SERVICES	513,500	513,500	526,338	526,338	526,338	539,496	25,996	1.01%
A 2610.490	LIBRARY - BOCES	24,111	24,714	25,332	25,965	26,614	27,279	3,168	2.63%
A 2810.490	GUIDANCE BOCES SERVICE	3,983	4,083	4,185	4,289	4,396	4,506	523	2.63%
A 2630.490	COMP ASSIST BOCES SERVICE	818	838	859	881	903	925	107	2.63%
BOCES Services Instructional		3,700,689	3,776,396	3,867,754	3,947,294	4,032,479	4,131,985	431,296	2.33%

Non-instructional Equipment	DESCRIPTION	2013-14 CF less							% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	
A 1680.200	CENTRAL DP EQUIPMENT	4,770	4,889	5,011	5,137	5,265	5,397	627	2.63%
A 5510.200	TRANS EQUIPMENT	2,700	2,768	2,837	2,908	2,980	3,055	355	2.63%
Non-instructional Equipment		7,470	7,657	7,848	8,044	8,245	8,452	982	2.63%

03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	% incr			
<b>Instructional Contractual and supplies, textbooks, equip</b>		50,998	50,998	52,273	52,273	53,580	53,580	53,580	53,580	53,580	2,582	1.01%
A 2010.400	CURR DEV CONT & OTHER	446	446	457	457	469	469	469	469	469	23	1.01%
A 2010.450	CURR DEVEL MAT & SUPPLIES	1,243	1,243	1,274	1,274	1,306	1,306	1,306	1,306	1,306	63	1.01%
A 2020.400	SUPERVISION CONT & OTHER	1,494	1,494	1,531	1,531	1,570	1,570	1,570	1,570	1,570	76	1.01%
A 2020.450	SUPERVISION MAT & SUPPLY	1,607	1,607	1,647	1,647	1,688	1,688	1,688	1,688	1,688	81	1.01%
A 2040.400	SUPER SPEC SCH CONT & OTHER	613	613	628	628	644	644	644	644	644	31	1.01%
A 2040.450	SUPER SPEC SCH MAT & OTHER	25,024	25,024	25,650	25,650	26,291	26,291	26,291	26,291	26,291	1,267	1.01%
A 2070.400	INSERVICE CONT & OTHER	235	235	241	241	247	247	247	247	247	12	1.01%
A 2070.450	INSERVICE MAT & SUPPLIES	48,149	48,149	49,353	49,353	50,587	50,587	50,587	50,587	50,587	2,438	1.01%
A2610400	Library media contractual and supplies	20,550	20,550	21,064	21,064	21,590	21,590	21,590	21,590	21,590	1,040	1.01%
A 2330.400	SPEC SCH CONT & OTHER	16,200	16,200	16,605	16,605	17,020	17,020	17,020	17,020	17,020	820	1.01%
A 2630.200-09	COMP ASSIST HARDWARE	55,283	55,283	56,665	56,665	58,082	58,082	58,082	58,082	58,082	2,799	1.01%
A 2630.220-09	STATE AIDED COMP HARDWARE	29,835	29,835	30,581	30,581	31,345	31,345	31,345	31,345	31,345	1,510	1.01%
A 2630.400-09	COMPUTER - CONTRACTUAL	10,816	10,816	11,086	11,086	11,364	11,364	11,364	11,364	11,364	548	1.01%
A 2630.433-09	COMP ASSIST REPAIRS	56,750	56,750	58,169	58,169	59,623	59,623	59,623	59,623	59,623	2,873	1.01%
A 2630.450-09	STATE AIDED SOFTWARE	23,444	23,444	24,030	24,030	24,631	24,631	24,631	24,631	24,631	1,187	1.01%
A 2630.451	COMP ASSIST SUPPLIES	11,600	11,600	11,890	11,890	12,187	12,187	12,187	12,187	12,187	587	1.01%
A 2110.430-08-24	TEACHING COMMENCEMENT/OTHER CONT	3,400	3,400	3,485	3,485	3,572	3,572	3,572	3,572	3,572	172	1.01%
A 2110.433-09-71	TEACHING EQUIP. REPAIR/MISC CONTRACT.	1,369	1,369	1,403	1,403	1,438	1,438	1,438	1,438	1,438	69	1.01%
A 2110.434	GIFTED & TALENTED	3,000	3,000	3,075	3,075	3,152	3,152	3,152	3,152	3,152	152	1.01%
A 2110.436-09-72	PERFORMING ARTS CONT EXP	110,972	110,972	113,746	113,746	116,590	116,590	116,590	116,590	116,590	5,618	1.01%
A 2110.437-09-90	COPIER MAINTENANCE CONTRACTUAL	4,020	4,020	4,121	4,121	4,224	4,224	4,224	4,224	4,224	204	1.01%
A 2110.438-09-72	MUSIC CONTRACT. EXPENSE	4,070	4,070	4,172	4,172	4,276	4,276	4,276	4,276	4,276	206	1.01%
A 2110.439-09-90	MISC TEACHING EXPENSE	92,727	92,727	95,045	95,045	97,421	97,421	97,421	97,421	97,421	4,694	1.01%
A 2110.451	Supplies ES, HS, PE	52,387	52,387	53,697	53,697	55,039	55,039	55,039	55,039	55,039	2,652	1.01%
A 2110.452-09-90	DUPLICATING SUPPLIES	62,650	62,650	64,216	64,216	65,822	65,822	65,822	65,822	65,822	3,172	1.01%
A 2110.471	FOSTER PLACEMENT AND OTHER TUITION	24,400	24,400	25,010	25,010	25,635	25,635	25,635	25,635	25,635	1,235	1.01%
A 2110.473	PAYMENT TO CHARTER SCHOOLS	169,531	169,531	173,769	173,769	178,114	178,114	178,114	178,114	178,114	8,583	1.01%
A 2110.480-01	Textbooks DW	882,813	882,813	904,883	904,883	927,505	927,505	927,505	927,505	927,505	44,692	1.01%

		2013-14 CF less										% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	% incr			
<b>Instructional Contractual and supplies Special Needs and support s</b>		581,000	581,000	595,525	610,413	625,673	641,315	657,348	657,348	657,348	76,348	2.63%
A 2250.400-09-82	HANDICAP CONTRACTUAL & OTHER	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	1,664	-	0.00%
A 2250.451-09-82	HANDICAP SPECIAL CLASS SUPPLIES	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	1,326	-	0.00%
A 2250.452-09-82	HANDICAP RESOURCE ROOM SUPPLIES	265	265	265	265	265	265	265	265	265	-	0.00%
A 2250.453-09-82	HANDICAP SPEECH SUPPLIES	902,231	902,231	924,787	947,906	971,604	995,894	1,020,792	1,020,792	1,020,792	118,561	2.63%
A 2250.472-09-82	HANDICAP TUITION - PRIVATE SCHOOL											

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

SGCSD  
Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr	
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s					
A 8060.450	COMM SERVICE SUPPLIES	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
A 8070.400	CENSUS CONT & OTHER	400	400	400	400	400	400	400	400	400	400	-	0.00%
A 9901.950	INTERFUND TRANSFERS	99,000	101,475	104,012	106,612	109,277	112,009	114,741	117,473	120,205	122,937	13,009	2.63%
A 2810.400-09-83	GUIDANCE CONTRACTUAL AND OTHER	2,137	2,137	2,190	2,190	2,245	2,245	2,245	2,245	2,245	2,245	108	1.01%
A 2810.450-09-83	GUIDANCE MATERIALS AND SUPPLIES	2,745	2,745	2,814	2,814	2,884	2,884	2,884	2,884	2,884	2,884	139	1.01%
A 2815.200-09-83	HEALTH OFFICE EQUIPMENT	765	765	784	784	804	804	804	804	804	804	39	1.01%
A 2815.400-09-83	HEALTH SERV. CONTRACTUAL & OTHER	57,706	59,149	60,627	62,143	63,697	65,289	66,911	68,563	70,215	71,907	7,583	2.63%
A 2815.450-09-83	HEALTH SERVICES MATERIALS AND SUPPLIES	7,644	7,644	7,835	7,835	8,031	8,031	8,031	8,031	8,031	8,031	387	1.01%
A 2820.400-09-83	PSYCH SERVICES CONTRACTUAL & OTHER	2,333	2,333	2,391	2,391	2,451	2,451	2,451	2,451	2,451	2,451	118	1.01%
A 2820.450-09-83	PSYCH SERVICES MATERIALS AND SUPPLIES	223	223	229	229	234	234	234	234	234	234	11	1.01%
A 2825.450-09-83	SOC WORK MATERIALS AND SUPPLIES	650	650	666	666	683	683	683	683	683	683	33	1.01%
<b>Instructional Contractual and supplies Special Needs and support s</b>		<b>1,661,089</b>	<b>1,702,087</b>	<b>1,744,523</b>	<b>1,787,597</b>	<b>1,832,171</b>	<b>1,877,425</b>	<b>1,922,679</b>	<b>1,967,933</b>	<b>2,013,187</b>	<b>2,058,441</b>	<b>216,336</b>	<b>2.60%</b>

2013-14 CF less

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr	
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s					
A 2855.200	SPORTS EQUIPMENT	165	169	173	178	182	187	187	187	187	187	22	2.63%
A 2855.430-09-73	SPORTS OFFICIAL FEES	40,546	41,560	42,599	43,664	44,755	45,874	47,017	48,181	49,364	50,576	5,328	2.63%
A 2855.433-09-73	SPORTS EQUIPMENT REPAIR	6,881	7,053	7,229	7,410	7,595	7,785	7,980	8,179	8,383	8,591	904	2.63%
A 2855.439-09-73	SPORTS MISC CONTRACT EXP	20,200	20,705	21,223	21,753	22,297	22,854	23,426	24,014	24,617	25,235	2,654	2.63%
A 2855.450-09-73	SPORTS MATERIALS AND SUPPLIES	16,172	16,576	16,991	17,415	17,851	18,297	18,757	19,234	19,723	20,224	2,125	2.63%
<b>Athletics contractual, supplies and equipment</b>		<b>83,964</b>	<b>86,063</b>	<b>88,215</b>	<b>90,420</b>	<b>92,681</b>	<b>94,998</b>	<b>97,369</b>	<b>99,794</b>	<b>102,273</b>	<b>104,807</b>	<b>11,034</b>	<b>2.63%</b>
<b>Instructional contractual, supplies and Equipment</b>		<b>2,627,866</b>	<b>2,670,964</b>	<b>2,737,621</b>	<b>2,782,901</b>	<b>2,852,357</b>	<b>2,899,928</b>	<b>2,949,601</b>	<b>3,000,374</b>	<b>3,052,247</b>	<b>3,105,220</b>	<b>272,062</b>	<b>2.07%</b>

2013-14 CF less

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s				
A 9010.800	EMPLOYEE RETIREMENT	1,017,697	938,023	956,773	867,464	884,804	789,678	(28,019)	(28,019)	(28,019)	(28,019)	-4,48%
A 9020.800	TEACHERS' RETIREMENT	3,027,647	2,626,950	2,715,832	3,208,875	3,317,550	3,858,703	4,000,000	4,150,000	4,300,000	831,056	5.49%
A 9030.800	SOCIAL SECURITY	1,794,683	1,834,101	1,890,637	1,948,999	2,009,250	2,071,451	2,137,602	2,207,753	2,277,904	276,768	3.08%
A 9040.800	WORKERS' COMPENSATION	167,188	180,563	195,008	204,758	214,996	225,746	237,596	249,446	261,296	58,558	7.01%
A 9045.800	LIFE INSURANCE	19,302	19,785	20,279	20,786	21,306	21,838	22,381	22,934	23,497	2,536	2.63%
A 9050.800	UNEMPLOYMENT INSURANCE	40,000	42,000	44,100	45,203	46,333	48,649	51,075	53,511	56,000	8,649	4.32%
A 9055.800	DISABILITY INSURANCE	22,794	23,934	25,130	25,759	26,403	27,273	28,187	29,146	30,150	4,929	4.32%
A 9060.810	HEALTH INSURANCE	6,386,521	6,897,443	7,449,238	8,045,177	8,688,791	9,383,895	10,119,000	10,904,105	11,739,210	2,997,374	9.39%
A 9060.820	DENTAL INSURANCE	274,058	295,983	319,661	345,234	372,853	402,681	438,759	475,197	512,000	128,623	9.39%
<b>Employee Benefits</b>		<b>12,749,890</b>	<b>12,858,781</b>	<b>13,616,659</b>	<b>14,712,255</b>	<b>15,582,285</b>	<b>16,830,364</b>	<b>18,187,441</b>	<b>19,654,518</b>	<b>21,243,600</b>	<b>4,080,474</b>	<b>6.40%</b>

2013-14 CF less

ACCOUNT	DESCRIPTION	2013-14 CF less										% incr	
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s					
A 9711.600	SERIAL BONDS	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	1,425,000	-	0.00%



03/06/13

DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS  
 SGCS D  
 Fiscal projection Model  
 2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less						new \$'s	% incr
		Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est		
A 9711.700	SERIAL BONDS INTEREST	562,075	562,075	562,075	562,075	562,075	562,075	-	0.00%
A 9720.60	STATUTORY INSTALLMENT BONDS-PRIN	153,030	153,030	153,030	153,030	153,030	153,030	-	0.00%
A 9720.70	STATUTORY INSTALLMENT BONDS-INT	7,780	7,780	7,780	7,780	7,780	7,780	-	0.00%
A 9731.600	BAN-PRINCIPAL-CONSTRUCTION	615,000	615,000	615,000	615,000	615,000	615,000	-	0.00%
A 9731.700	BAN INTEREST-SCHOOL CONSTRUCTION	205,000	456,000	456,000	456,000	456,000	456,000	251,000	24.49%
A 9770.700	RAN INTEREST	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
A 9789.60	PRINCIPAL OTHER DEBT (nypa)	24,000	24,000	24,000	24,000	24,000	24,000	-	0.00%
A 9789.70	INTEREST OTHER DEBT (nypa)	95,130	95,130	95,130	95,130	95,130	95,130	-	0.00%
<b>Debt Service</b>		<b>3,102,015</b>	<b>3,353,015</b>	<b>3,353,015</b>	<b>3,353,015</b>	<b>3,353,015</b>	<b>3,353,015</b>	<b>251,000</b>	<b>1.62%</b>
<b>GRAND TOTALS</b>		<b>49,146,944</b>	<b>50,427,600</b>	<b>52,174,065</b>	<b>54,259,676</b>	<b>56,170,185</b>	<b>58,482,709</b>	<b>9,335,765</b>	<b>3.80%</b>

	2013-14 CF less						new \$'s	% incr	
	Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est			
Total Non-instructional salary and wages	5,120,382	5,211,242	5,315,405	5,421,652	5,530,022	5,640,559	5,750,177	2.03%	
Teaching and Coaching salary and wages	18,150,131	18,763,931	19,398,799	20,055,466	20,734,684	21,437,236	22,150,105	3.62%	
Non-instructional Supplies	127,477	130,511	133,575	136,569	139,973	143,117	146,410	2.45%	
Non-instructional contractual (excl Trans)	1,195,395	1,223,925	1,251,249	1,281,238	1,311,431	1,339,502	1,367,117	2.41%	
Transportation Contractual	589,092	603,813	612,480	627,786	636,892	646,000	655,110	2.16%	
Utilities	1,283,061	1,321,553	1,361,199	1,402,035	1,444,096	1,487,419	1,531,358	3.19%	
BOCES Services Non-instructional	493,476	505,813	518,458	531,420	544,705	558,323	572,296	2.63%	
BOCES Services Instructional	3,700,689	3,776,396	3,867,754	3,947,294	4,032,479	4,113,985	4,200,000	2.33%	
Non-instructional Equipment	7,470	7,657	7,848	8,044	8,245	8,452	8,660	2.63%	
Instruct Contr and supplies, textks, equip	2,627,866	2,670,964	2,737,621	2,782,901	2,852,357	2,899,928	2,947,662	2.07%	
Employee Benefits	12,749,890	12,858,781	13,616,659	14,712,255	15,582,285	16,830,364	18,180,474	6.40%	
Debt Service	3,102,015	3,353,015	3,353,015	3,353,015	3,353,015	3,353,015	3,353,015	1.62%	
<b>GRAND TOTALS</b>	<b>\$ 49,146,944</b>	<b>\$ 50,427,600</b>	<b>\$ 52,174,065</b>	<b>\$ 54,259,676</b>	<b>\$ 56,170,185</b>	<b>\$ 58,482,709</b>	<b>\$ 60,818,474</b>	<b>\$ 9,335,765</b>	<b>3.80%</b>
\$ spending increase	\$ 1,317,789	\$ 1,280,656	\$ 1,746,464	\$ 2,085,611	\$ 1,910,509	\$ 2,312,524	\$ 2,625,765	\$ 3,288,781	6.47%
% spending increase	2.76%	2.61%	3.46%	4.00%	3.52%	4.12%	4.12%	4.12%	4.12%

Source of Funds	2013-14 CF less						new \$'s	% incr	
	Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est			
State aid	16,693,000	17,360,720	18,055,149	18,777,355	19,528,449	20,309,587	21,120,725	3,616,587	4.33%
Pilots	473,000	473,000	473,000	473,000	473,000	473,000	473,000	-	0.00%
Fund balance	4,110,000	3,860,000	3,610,000	3,360,000	3,110,000	2,860,000	2,610,000	(1,250,000)	-6.08%
other sources	527,676	543,506	559,811	576,606	593,904	611,721	630,000	84,045	3.19%
Tax Levy	27,343,268	28,190,374	29,476,104	31,072,715	32,464,832	34,228,401	36,120,000	6,885,133	5.04%
<b>Source of Funds</b>	<b>\$ 49,146,944</b>	<b>\$ 50,427,600</b>	<b>\$ 52,174,065</b>	<b>\$ 54,259,676</b>	<b>\$ 56,170,185</b>	<b>\$ 58,482,709</b>	<b>\$ 60,818,474</b>	<b>\$ 9,335,765</b>	<b>3.80%</b>

03/06/13

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DETAIL APPROPRIATION BUDGET REPORT BY FUNCTION WITH COMPONENT ANALYSIS

Fiscal projection Model  
2013-14 budget - 2018-19

ACCOUNT	DESCRIPTION	2013-14 CF less Tier 1 and II	2014-15 est	2015-16 est	2016-17 est	2017-18 est	2018-19 est	new \$'s	% incr
	Tax Levy increase \$'s prior yr	1,168,311	847,106	1,285,730	1,596,611	1,392,117	1,763,569		
	Tax Levy increase % prior yr	4.46%	3.10%	4.56%	5.42%	4.48%	5.43%		
	add'l cuts needed to stay within tax levy cap	\$0.00	300,241	721,923	1,007,089	770,663	1,114,272		
	Tax Levy at 2% or max. allowable	27,343,268	27,890,133	28,754,181	30,065,626	31,694,169	33,114,129		



**FUNCTION BUDGET REPORT BY FUNCTION WITH COM**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
DIST CLERK NON-INSTR SAL	832	849	866	883	901	4,331	2.08%
CHIEF ADMIN NON-INST CONT	1,817	1,854	1,891	1,928	1,967	9,457	2.08%
BUS ADMIN NON-INST CONT	4,967	5,067	5,168	5,271	5,377	25,850	2.08%
BUS ADMIN NON-INST SUPP	100	102	104	106	108	520	2.08%
INTERNAL AUDITOR STAFF	120	122	125	127	130	624	2.08%
TREASURER NON-INST SAL	1,218	1,242	1,267	1,292	1,318	6,337	2.08%
PERSONNEL NON-INST SAL	480	490	499	509	520	2,498	2.08%
PERSONNEL NON-INST SAL SU	10	10	10	11	11	52	2.08%
PLANT OPER CUST SAL CONT	12,558	16,995	17,335	17,682	18,035	82,605	1.97%
PLANT OPER CUST SAL OT	1,224	1,656	1,690	1,723	1,758	8,051	1.97%
PLANT OPER CUST SAL SUPP	386	523	533	544	555	2,541	1.97%
PLANT OPER SUPERVISE SAL	1,195	1,219	1,243	1,268	1,294	6,220	2.08%
PLANT MAINT SAL CONTRACT	5,884	6,002	6,122	6,244	6,369	30,621	2.08%
PLANT MAINT SAL OT	306	414	422	431	439	2,013	1.97%
PLANT MAINT SAL SUPP	334	452	461	470	480	2,197	1.97%
PLANT MAINT GROUNDS SAL	1,328	1,797	1,833	1,870	1,907	8,736	1.97%
GROUNDS SARARIES-OT	235	318	324	331	337	1,545	1.97%
PLANT MAINT GROUNDS SUPP	253	343	349	356	363	1,665	1.97%
PLANT MAINT SUPER SAL	1,195	1,219	1,243	1,268	1,294	6,220	2.08%
CENTRAL DATA PROCESSING MICRO COMP COC	1,153	1,176	1,199	1,223	1,248	5,999	2.08%
CENSUS INSTRUCTION	20	20	21	21	22	104	2.08%
CURR SUPERVISION NON-INST	482	491	501	511	521	2,506	2.08%
SUPERVISION NON-INST SAL	9,000	9,180	9,364	9,551	9,742	46,836	2.08%
SUPERVISION NON-INST SUPP	659	672	686	699	713	3,429	2.08%
TEACHING NON-INST SAL	3,809	3,885	3,963	4,042	4,123	19,821	2.08%
SUMMER SCHOOL CLERICAL	9	9	9	9	9	45	2.08%
HANDICAP NON-INST SAL	10,581	10,792	11,008	11,229	11,453	55,063	2.08%
HANDICAP NON-INST SAL	1,493	1,523	1,553	1,584	1,616	7,769	2.08%
LIB & A/V NON-INST SAL	1,536	1,566	1,598	1,630	1,662	7,992	2.08%
LIB & A/V NON-INST SAL SUPP	59	60	61	63	64	307	2.08%
GUIDANCE CLERK SAL	2,598	2,650	2,703	2,757	2,813	13,522	2.08%
GUIDANCE CLERK SALSUPL	167	170	173	177	180	867	2.08%
HEALTH NON INST SAL	5,157	5,260	5,365	5,472	5,582	26,836	2.08%
HEALTH NON INST SAL	421	430	439	447	456	2,193	2.08%
<b>Salary and wages (excl. Transportation)</b>	<b>71,586</b>	<b>78,559</b>	<b>80,130</b>	<b>81,732</b>	<b>83,367</b>	<b>395,373</b>	<b>2.05%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
GARAGE NON-INST SAL	180	183	185	188	191	927	1.55%

**TION BUDGET REPORT BY FUNCTION WITH COM**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
TRANS MECHANICS SAL	1,848	2,500	2,550	2,601	2,654	12,154	1.97%
TRANS BUSDRIVER SAL	11,179	15,130	15,432	15,741	16,056	73,537	1.97%
TRANS BUSDRIVER SAL OT	3,025	4,094	4,176	4,259	4,345	19,899	1.97%
TRANSPORTATION BUS AIDE SAL	1,788	2,419	2,468	2,517	2,568	11,760	1.97%
TRANS SUPERVISOR SAL	1,250	1,275	1,301	1,327	1,353	6,505	2.08%
TRANS SUPERVISE SAL SUPP	4	4	4	4	4	21	2.08%
<b>wages</b>	<b>19,274</b>	<b>25,605</b>	<b>26,116</b>	<b>26,638</b>	<b>27,170</b>	<b>124,803</b>	<b>1.97%</b>
<b>and Wages</b>	<b>90,860</b>	<b>104,164</b>	<b>106,246</b>	<b>108,370</b>	<b>110,537</b>	<b>520,177</b>	<b>2.03%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
CHIEF ADMIN INST SAL	3,220	3,285	3,351	3,418	3,486	16,759	2.08%
CHIEF ADMIN INST SUPPL SAL	-	-	-	-	-	-	0.00%
PERSONNEL INSTRUCT SAL	921	939	958	977	997	4,792	2.08%
CURR SUPERVISION INST SAL	1,653	1,686	1,720	1,754	1,789	8,602	2.08%
SUPERVISION INST SAL	21,417	21,845	22,282	22,728	23,182	111,453	2.08%
SUPERVISION INST SAL SUPP	132	134	137	140	142	685	2.08%
SUPERVISION- NON-INST SAL SUPP-CELL	141	144	146	149	152	732	2.08%
SUPER SPEC SCH INST SAL	134	136	139	142	145	696	2.08%
INSERVICE MODEL SCHOOLS	-	-	-	-	-	-	0.00%
KDGN TEACH SAL	30,373	31,436	32,536	33,675	34,853	162,873	3.75%
ELEM TEACHERS SAL	164,395	170,149	176,104	182,268	188,647	881,563	3.75%
ELEM HOME TCHG SAL	120	125	129	133	138	645	3.75%
Secondary School	193,039	199,796	206,788	214,026	221,517	1,035,166	3.75%
COLLATERAL DUTIES	1,834	1,898	1,965	2,034	2,105	9,836	3.75%
SEC HOME TCHG SAL	1,303	1,348	1,396	1,444	1,495	6,986	3.75%
COLLATERAL/CHAPERONES	12	13	13	14	14	66	3.75%
SUB TEACHER SAL	14,420	14,925	15,447	15,988	16,547	77,327	3.75%
HANDICAP INST SAL	109,261	113,085	117,043	121,139	125,379	585,907	3.75%
OCC ED INST SAL	6,265	6,484	6,711	6,946	7,189	33,595	3.75%
SPEC SCH ADULT ED INST SAL	107	111	115	119	123	576	3.75%
AFTER SCHOOL PROGRAM	92	95	99	102	106	495	3.75%
SPEC SCH SEC INST SAL	34	35	36	37	39	180	3.75%
LIB & A/V INST SAL	11,769	12,181	12,607	13,048	13,505	63,109	3.75%
LIB & A/V INST SUPPLEMENTAL	145	150	155	160	166	776	3.75%
GUIDANCE COUNSELOR SAL	15,198	15,730	16,281	16,851	17,440	81,500	3.75%
GUIDANCE COUNSELOR SAL SUP	1,011	1,046	1,083	1,121	1,160	5,422	3.75%
PSYCH SERV INST SAL	9,409	9,738	10,079	10,432	10,797	50,454	3.75%

**FUNCTION BUDGET REPORT BY FUNCTION WITH COMPARISON**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
PSYCH SERV INST SAL SUPPL	604	625	647	669	693	3,238	3.75%
SOC WORK INST SAL	18,820	19,479	20,161	20,866	21,597	100,923	3.75%
SPORTS AFTER SCHOOL PROGRAM	7,595	7,860	8,136	8,420	8,715	40,726	3.75%
SPORTS CHAPERONES	247	255	264	273	283	1,322	3.75%
INTRAMURALS ELEMENTARY/JUNIOR HIGH	130	135	140	145	150	699	3.75%
<b>Instructional salary and wages</b>	<b>613,800</b>	<b>634,869</b>	<b>656,666</b>	<b>679,219</b>	<b>702,552</b>	<b>3,287,105</b>	<b>3.62%</b>
<b>Salaries</b>	<b>704,659</b>	<b>739,032</b>	<b>762,913</b>	<b>787,589</b>	<b>813,089</b>	<b>3,807,282</b>	<b>3.27%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
BD OF ED SUPPLIES	11	0	-	11	0	22	1.04%
DIST CLERK SUPPLIES	4	(0)	-	4	(0)	8	0.94%
DIST MEETING MAT & SUPPLY	17	1	-	18	0	36	1.03%
CHIEF ADMIN MAT & SUPPLY	38	(0)	-	39	(0)	77	1.00%
BUS ADMIN MAT & SUPP	45	0	-	46	0	91	1.02%
TREASURER MAT & SUPPLIES	3	(0)	-	3	(0)	6	0.92%
PUBLIC INFO MAT & SUPPLY	-	143	0	146	(0)	289	1.01%
CENTRAL DP MAT & SUPPLIES	66	1	-	68	(0)	135	1.02%
TRANS BUS PARTS	2,643	2,710	2,777	2,847	2,918	13,895	2.63%
GARAGE MATERIAL & SUPPLY	54	55	56	58	59	281	2.63%
CENSUS MATERIAL & SUPPLIES	-	-	-	-	-	-	0.00%
WIDE AREA NETWORK SUPPLIES	152	156	160	164	168	800	2.63%
<b>Supplies</b>	<b>3,034</b>	<b>3,064</b>	<b>2,994</b>	<b>3,404</b>	<b>3,144</b>	<b>15,640</b>	<b>2.45%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
DIST MEETING CONT & OTHER	119	122	125	128	131	623	2.63%
BD OF ED CONT EXPENSE	330	338	347	355	364	1,735	2.63%
CHIEF ADMIN CONT & OTHER	140	143	147	151	155	736	2.63%
BUS ADMIN CONTRACT & OTHER	400	410	420	431	442	2,103	2.63%
AUDITING CONTRACT & OTHER	975	999	1,024	1,050	1,076	5,124	2.63%
PUBLISHING ANNUAL FINANCIAL REPORT	12	12	12	13	13	61	2.63%
TAX COLLECTOR CONT & OTHER	301	309	316	324	332	1,583	2.63%
FISCAL AGENT FEE	126	129	132	136	139	662	2.63%
LEGAL CONTRACT & OTHER	-	865	887	(0)	-	1,752	1.01%
PERSONNEL CONTRACT & OTHER	407	417	427	438	449	2,137	2.63%
PUBLIC INFO CONT. & OTHER	477	488	501	513	526	2,505	2.63%
CENTRAL DP CONT & OTHER	578	593	608	623	639	3,041	2.63%
CENTRAL P&M CONT & OTHER	1,359	1,393	1,428	1,464	1,501	7,146	2.63%

**FUNCTION BUDGET REPORT BY FUNCTION WITH COM**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
UNALLOCATED INSURANCE	5,539	5,677	5,819	5,965	6,114	29,113	2.63%
SCHOOL ASSOCIATION DUES	200	205	210	215	221	1,051	2.63%
REFUND ON REAL PROP TAXES	-	390	-	400	0	790	1.01%
PLANT OPER EQUIP REPAIR	270	(0)	277	(0)	284	831	1.54%
PLANT OPER CUST SUPPLY	1,772	1,817	1,862	1,909	1,956	9,316	2.63%
PLANT MAINT EQUIP REPAIR	519	0	532	0	545	1,596	1.54%
PLANT MAINT DIST-WIDE PROJECTS	6,057	6,209	6,364	6,523	6,686	31,838	2.63%
PLANT MAINT MATERIAL	2,306	(0)	2,364	2,423	(0)	7,093	1.54%
PLANT MAINT GROUND SUPPLY	755	773	(0)	793	0	2,321	1.54%
PLANT ELEC & HEAT MATER	-	-	-	-	-	-	0.00%
PLANT MAINT CONT EXPENSE	4,227	4,333	4,441	4,552	4,666	22,219	2.63%
PLANT OPER CONT EXPENSE	1,661	1,702	1,745	1,789	1,833	8,730	2.63%
<b>Contractual (excluding Transportation)</b>	<b>28,530</b>	<b>27,325</b>	<b>29,989</b>	<b>30,193</b>	<b>28,071</b>	<b>144,107</b>	<b>2.41%</b>

Contractual	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
TRANS CONTRACTUAL AND OTHER	135	139	142	146	149	711	2.63%
TRANS INSURANCE	1,461	1,498	1,535	1,573	1,613	7,680	2.63%
CONTRACT TRANS ALL OTHER	5,625	-	5,766	0	5,910	17,301	1.54%
TRANS TIRES & SERVICE	343	-	352	-	361	1,056	1.54%
TRANS OIL & LUB	206	-	211	-	216	634	1.54%
TRANS MISCELLANEOUS	37	-	38	-	39	115	1.54%
TRANSPORTATION BOCES DRIVER TRAINING	54	-	55	-	57	166	1.54%
TRANS GASOLINE	5,276	5,407	5,543	5,681	5,823	27,730	2.63%
GARAGE WATER	-	-	-	-	-	-	0.00%
GARAGE MISCELLANEOUS	155	158	162	166	171	812	2.63%
TRANSPORTATION FROM BOCES	8	9	9	9	9	44	2.63%
TRANS CONT BUS REPAIR	1,083	1,110	1,138	1,167	1,196	5,694	2.63%
TRANS MISCELLANEOUS	337	346	355	363	373	1,774	2.63%
<b>Contractual</b>	<b>14,721</b>	<b>8,667</b>	<b>15,306</b>	<b>9,106</b>	<b>15,916</b>	<b>63,717</b>	<b>2.16%</b>
<b>Annual Contractual</b>	<b>43,251</b>	<b>35,992</b>	<b>45,295</b>	<b>39,299</b>	<b>43,987</b>	<b>207,824</b>	<b>2.33%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
PLANT OPER EQUIPMENT	1,444	1,487	1,532	1,577	1,625	7,664	3.19%
GARAGE NATURAL GAS	420	433	446	459	473	2,230	3.19%
GARAGE ELECTRIC	541	557	573	591	608	2,870	3.19%
GARAGE TELEPHONE	30	31	32	33	34	159	3.19%
PLANT OPER WATER & SEWER	1,034	1,065	1,097	1,130	1,164	5,490	3.19%

**FUNCTION BUDGET REPORT BY FUNCTION WITH COM**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
PLANT OPER NATURAL GAS	14,259	14,687	15,128	15,581	16,049	75,704	3.19%
PLANT OPER ELECTRICITY	17,255	17,772	18,306	18,855	19,420	91,608	3.19%
PLANT OPER OIL	2,070	2,132	2,196	2,262	2,330	10,990	3.19%
PLANT OPER TELEPHONE SERV	1,439	1,483	1,527	1,573	1,620	7,642	3.19%
	<b>38,492</b>	<b>39,647</b>	<b>40,836</b>	<b>42,061</b>	<b>43,323</b>	<b>204,358</b>	<b>3.19%</b>

Instructional	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
BUSINESS ADMIN BOCES SERVICES	2,418	2,479	2,541	2,604	2,669	12,712	2.63%
PERSONNEL BOCES SERVICE	92	95	97	100	102	486	2.63%
PUBLIC INFO BOCES SERVICE	2,175	2,229	2,285	2,342	2,401	11,433	2.63%
ENERGY PROGRAM-BOCES	205	211	216	221	227	1,080	2.63%
RISK MANAGEMENT-BOCES	658	675	692	709	727	3,460	2.63%
BOCES	175	179	184	188	193	920	2.63%
BOCES ADMIN OTHER	6,612	6,778	6,947	7,121	7,299	34,757	2.63%
<b>Instructional</b>	<b>12,337</b>	<b>12,645</b>	<b>12,961</b>	<b>13,285</b>	<b>13,618</b>	<b>64,847</b>	<b>2.63%</b>

Instructional	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
CURR DEVEL BOCES SERVICES	946	969	994	1,018	1,044	4,971	2.63%
PLAN & EVAL BOCES SERVICE	4	0	4	0	4	12	1.64%
STAFF DEV BOCES	533	546	560	574	588	2,801	2.63%
TEST SCORING AND MISC BOCES	434	445	456	468	479	2,283	2.63%
ALTERNATIVE EDUCATION BOCES	90	92	95	97	99	473	2.63%
ARTS IN EDUCATION/GIFTED TALENTED	-	923	(0)	947	0	1,870	1.01%
BOCES MISCELLANEOUS EXP	-	-	-	2,713	2,780	5,493	1.01%
COMPUTER TECH PLAN BOCES	16,277	16,684	17,101	17,529	17,967	85,557	2.63%
TEXTBOOKS NONPUBLIC BOCES	-	-	-	-	-	-	0.00%
HANDICAP BOCES SERVICE	56,701	58,119	59,571	61,061	62,587	298,039	2.63%
OCC-ED BOCES SERVICES	-	12,838	1	-	13,158	25,996	1.01%
LIBRARY - BOCES	603	618	633	649	665	3,168	2.63%
GUIDANCE BOCES SERVICE	100	102	105	107	110	523	2.63%
COMP ASSIST BOCES SERVICE	20	21	21	22	23	107	2.63%
<b>Instructional</b>	<b>75,707</b>	<b>91,358</b>	<b>79,540</b>	<b>85,184</b>	<b>99,506</b>	<b>431,296</b>	<b>2.33%</b>

Equipment	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
CENTRAL DP EQUIPMENT	119	122	125	128	132	627	2.63%
TRANS EQUIPMENT	67	69	71	73	75	355	2.63%
<b>Equipment</b>	<b>187</b>	<b>191</b>	<b>196</b>	<b>201</b>	<b>206</b>	<b>982</b>	<b>2.63%</b>



**FUNCTION BUDGET REPORT BY FUNCTION WITH COMPARISON**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
<b>Instructional materials, textbooks, equipment</b>							
CURR DEV CONT & OTHER	-	1,275	-	1,307	-	2,582	1.01%
CURR DEVEL MAT & SUPPLIES	-	11	-	11	-	23	1.01%
SUPERVISION CONT & OTHER	-	31	-	32	-	63	1.01%
SUPERVISION MAT & SUPPLY	-	37	-	38	-	76	1.01%
SUPER SPEC SCH CONT & OTHER	-	40	-	41	-	81	1.01%
SUPER SPEC SCH MAT & OTHER	-	15	-	16	-	31	1.01%
INSERVICE CONT & OTHER	-	626	-	641	-	1,267	1.01%
INSERVICE MAT & SUPPLIES	-	6	-	6	-	12	1.01%
Library media contractual and supplies	-	1,204	-	1,234	-	2,438	1.01%
SPEC SCH CONT & OTHER	-	514	-	527	-	1,040	1.01%
COMP ASSIST HARDWARE	-	405	-	415	-	820	1.01%
STATE AIDED COMP HARDWARE	-	1,382	-	1,417	-	2,799	1.01%
COMPUTER - CONTRACTUAL	-	746	-	765	-	1,510	1.01%
COMP ASSIST REPAIRS	-	270	-	277	-	548	1.01%
STATE AIDED SOFTWARE	-	1,419	-	1,454	-	2,873	1.01%
COMP ASSIST SUPPLIES	-	586	-	601	-	1,187	1.01%
TEACHING COMMENCEMENT/OTHER CONT	-	290	-	297	-	587	1.01%
TEACHING EQUIP. REPAIR/MISC CONTRACT.	-	85	-	87	-	172	1.01%
GIFTED & TALENTED	-	34	-	35	-	69	1.01%
PERFORMING ARTS CONT EXP	-	75	-	77	-	152	1.01%
COPIER MAINTENANCE CONTRACTUAL	-	2,774	-	2,844	-	5,618	1.01%
MUSIC CONTRACT. EXPENSE	-	101	-	103	-	204	1.01%
MISC TEACHING EXPENSE	-	102	-	104	-	206	1.01%
Supplies ES, HS, PE	-	2,318	-	2,376	-	4,694	1.01%
DUPLICATING SUPPLIES	-	1,310	-	1,342	-	2,652	1.01%
FOSTER PLACEMENT AND OTHER TUITION	-	1,566	-	1,605	-	3,172	1.01%
PAYMENT TO CHARTER SCHOOLS	-	610	-	625	-	1,235	1.01%
Textbooks DW	-	4,238	-	4,344	-	8,583	1.01%
<b>Instructional materials, textbooks, equipment</b>	-	<b>22,070</b>	-	<b>22,622</b>	-	<b>44,692</b>	1.01%
<b>Special Needs and Support Services</b>							
HANDICAP CONTRACTUAL & OTHER	14,525	14,888	15,260	15,642	16,033	76,348	2.63%
HANDICAP SPECIAL CLASS SUPPLIES	-	-	-	-	-	-	0.00%
HANDICAP RESOURCE ROOM SUPPLIES	-	-	-	-	-	-	0.00%
HANDICAP SPEECH SUPPLIES	-	-	-	-	-	-	0.00%
HANDICAP TUITION - PRIVATE SCHOOL	22,556	23,120	23,698	24,290	24,897	118,561	2.63%

FUNCTION BUDGET REPORT BY FUNCTION WITH COMPARISON

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
COMM SERVICE SUPPLIES	-	-	-	-	-	-	0.00%
CENSUS CONT & OTHER	-	-	-	-	-	-	0.00%
INTERFUND TRANSFERS	2,475	2,537	2,600	2,665	2,732	13,009	2.63%
GUIDANCE CONTRACTUAL AND OTHER	-	53	-	55	-	108	1.01%
GUIDANCE MATERIALS AND SUPPLIES	-	69	-	70	-	139	1.01%
HEALTH OFFICE EQUIPMENT	-	19	-	20	-	39	1.01%
HEALTH SERV. CONTRACTUAL & OTHER	1,443	1,479	1,516	1,554	1,592	7,583	2.63%
HEALTH SERVICES MATERIALS AND SUPPLIES	-	191	-	196	-	387	1.01%
PSYCH SERVICES CONTRACTUAL & OTHER	-	58	-	60	-	118	1.01%
PSYCH SERVICES MATERIALS AND SUPPLIES	-	6	-	6	-	11	1.01%
SOC WORK MATERIALS AND SUPPLIES	-	16	-	17	-	33	1.01%
<b>actual and supplies Special Needs and support s</b>	<b>40,998</b>	<b>42,436</b>	<b>43,074</b>	<b>44,574</b>	<b>45,255</b>	<b>216,336</b>	<b>2.60%</b>

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
<b>ii, supplies and equipment</b>							
SPORTS EQUIPMENT	4	4	4	4	5	22	2.63%
SPORTS OFFICIAL FEES	1,014	1,039	1,065	1,092	1,119	5,328	2.63%
SPORTS EQUIPMENT REPAIR	172	176	181	185	190	904	2.63%
SPORTS MISC CONTRACT EXP	505	518	531	544	557	2,654	2.63%
SPORTS MATERIALS AND SUPPLIES	404	414	425	435	446	2,125	2.63%
<b>ii, supplies and equipment</b>	<b>2,099</b>	<b>2,152</b>	<b>2,205</b>	<b>2,261</b>	<b>2,317</b>	<b>11,034</b>	<b>2.63%</b>
<b>actual, supplies and Equipment</b>	<b>43,098</b>	<b>66,658</b>	<b>45,279</b>	<b>69,456</b>	<b>47,572</b>	<b>272,062</b>	<b>2.07%</b>

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
EMPLOYEE RETIREMENT	(79,674)	18,750	(89,309)	17,339	(95,125)	(228,019)	-4.48%
TEACHERS' RETIREMENT	(400,697)	88,882	493,043	108,675	541,153	831,056	5.49%
SOCIAL SECURITY	39,418	56,536	58,363	60,251	62,201	276,768	3.08%
WORKERS' COMPENSATION	13,375	14,445	9,750	10,238	10,750	58,558	7.01%
LIFE INSURANCE	483	495	507	520	533	2,536	2.63%
UNEMPLOYMENT INSURANCE	2,000	2,100	1,102	1,130	2,317	8,649	4.32%
DISABILITY INSURANCE	1,140	1,197	628	644	1,320	4,929	4.32%
HEALTH INSURANCE	510,922	551,795	595,939	643,614	695,103	2,997,374	9.39%
DENTAL INSURANCE	21,925	23,679	25,573	27,619	29,828	128,623	9.39%
	<b>108,891</b>	<b>757,877</b>	<b>1,095,597</b>	<b>870,029</b>	<b>1,248,080</b>	<b>4,080,474</b>	<b>6.40%</b>

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
SERIAL BONDS	-	-	-	-	-	-	0.00%

FUNCTION BUDGET REPORT BY FUNCTION WITH COM

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
SERIAL BONDS INTEREST	-	-	-	-	-	-	0.00%
STATUTORY INSTALLMENT BONDS-PRIN	-	-	-	-	-	-	0.00%
STATUTORY INSTALLMENT BONDS-INT	-	-	-	-	-	-	0.00%
BAN-PRINCIPAL-CONSTRUCTION	-	-	-	-	-	-	0.00%
BAN INTEREST-SCHOOL CONSTRUCTION	251,000	-	-	-	-	251,000	24.49%
RAN INTEREST	-	-	-	-	-	-	0.00%
PRINCIPAL OTHER DEBT (nypa)	-	-	-	-	-	-	0.00%
INTEREST OTHER DEBT (nypa)	-	-	-	-	-	-	0.00%
	<b>251,000</b>	-	-	-	-	<b>251,000</b>	<b>1.62%</b>
<b>TOTALS</b>	<b>1,280,656</b>	<b>1,746,464</b>	<b>2,085,611</b>	<b>1,910,509</b>	<b>2,312,524</b>	<b>9,335,765</b>	<b>3.80%</b>

	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
Total Non-Instructional salary and Wages	90,860	104,164	106,246	108,370	110,537	520,177	2.03%
Teaching and Coaching salary and wages	613,800	634,869	656,666	679,219	702,552	3,287,105	3.62%
Non-Instructional Supplies	3,034	3,064	2,994	3,404	3,144	15,640	2.45%
Non-instructional contractual (excl Trans)	28,530	27,325	29,989	30,193	28,071	144,107	2.41%
Transportation Contractual	14,721	8,667	15,306	9,106	15,916	63,717	2.16%
Utilities	38,492	39,647	40,836	42,061	43,323	204,358	3.19%
BOCES Services Non-instructional	12,337	12,645	12,961	13,285	13,618	64,847	2.63%
BOCES Services Instructional	75,707	91,358	79,540	85,184	99,506	431,296	2.33%
Non-Instructional Equipment	187	191	196	201	206	982	2.63%
Instruct Contr and supplies, texts, equip	43,098	66,658	45,279	69,456	47,572	272,062	2.07%
Employee Benefits	108,891	757,877	1,095,597	870,029	1,248,080	4,080,474	6.40%
Debt Service	251,000	-	-	-	-	251,000	1.62%
<b>GRAND TOTALS</b>	<b>\$ 1,280,656</b>	<b>\$ 1,746,464</b>	<b>\$ 2,085,611</b>	<b>\$ 1,910,509</b>	<b>\$ 2,312,524</b>	<b>\$ 9,335,765</b>	<b>3.80%</b>
\$'s spending increase							
% spending increase							

Source of Funds	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
State aid	667,720	694,429	722,206	751,094	781,138	3,616,587	4.33%
Pilots	-	-	-	-	-	-	0.00%
Fund balance	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(1,250,000)	-6.08%
other sources	15,830	16,305	16,794	17,298	17,817	84,045	3.19%
Tax Levy	847,106	1,285,730	1,596,611	1,392,117	1,763,569	6,885,133	5.04%
<b>Source of Funds</b>	<b>\$ 1,280,656</b>	<b>\$ 1,746,464</b>	<b>\$ 2,085,611</b>	<b>\$ 1,910,509</b>	<b>\$ 2,312,524</b>	<b>\$ 9,335,765</b>	<b>3.80%</b>



**FUNCTION BUDGET REPORT BY FUNCTION WITH COM**

DESCRIPTION	yr 1	yr 2	yr 3	yr 4	yr 5	total new \$'s	% new \$'s
Tax Levy increase \$'s prior yr							
Tax Levy increase % prior yr							
add'l cuts needed to stay within tax levy cap							
Tax Levy at 2% or max. allowable							

# Appendix B: OSC Comments on the District's Response

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## Note 1

Appropriations exceeded expenditures, respectively, by 8.7, 7.0 and 7.6 percent annually for the three years. We also reported that the District's revenue budget was reasonable (see Note 2).

## Note 2

In the report we acknowledge the District adopted reasonable estimates for revenues. However, the District did not adopt realistic estimates for appropriations. The District's document referenced as Exhibit 1 represents year-to-year budgetary figures but does not reflect actual revenues and expenditures. The District overestimated expenditures by an average of \$3.7 million per year. As a result, the District realized operating surpluses each year and none of the budgeted appropriated fund balance was actually used to finance operations. Overestimating expenditures each year does not constitute budget savings; instead, it creates artificial budget gaps funded by unnecessary taxes and gives the appearance that appropriated fund balance will be used to finance operations when, in actuality, the fund balance will not be used.

## Note 3

While the District used surplus fund balance to fund reserve funds at the end of the 2014-15 year, the District did not use fund balance to finance expenditures in any of the years in our audit scope. As discussed in Note 2, the District realized operating surpluses each year despite appropriating fund balance, and the District's total fund balance actually increased during the past three years.

## Note 4

We acknowledge the District has an informal financial plan. However, while the plan may have been discussed with the Board, the Board did not adopt it. Further, as stated in the report, the plan was not realistic as it provided for the appropriation and use of \$10.8 million of fund balance from 2014-15 through 2016-17. Fund balance was not used to finance operations during this time period and actually increased by \$1.4 million.

## Note 5

We reviewed the District's reserve policies during our audit and found that they were not adequate because the policies did not establish maximum funding levels for the reserves and the conditions under which the reserves would be used to finance related costs.

## Appendix C: Audit Methodology and Standards

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We conducted this audit pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law. To achieve the audit objectives and obtain valid audit evidence, our audit procedures included the following:

- We interviewed District officials to gain an understanding of the District's financial management policies and procedures and budgeting practices and to determine whether the Board adopted multiyear financial plans and a reserve fund policy.
- We analyzed 2014-15 through 2016-17 general fund results of operations and changes in the tax levy, fund balance and reserves. We evaluated fund balance to determine whether it was in excess of the statutory limit.
- We reviewed 2014-15 through 2017-18 adopted general fund budgets to determine whether they were realistic based on actual results of operations, historical trends and supporting documentation. We interviewed District officials to identify reasons for significant budget variances.
- We reviewed fund balance appropriations for the period July 1, 2014 through June 30, 2017. We also reviewed adopted budgets and tax warrants to identify the trend in real property tax levies for the 2014-15 through 2016-17 fiscal years.
- We interviewed District officials and employees and reviewed District policies and various financial records and reports to gain an understanding of the ECA funds.
- We selected eight clubs based on their type of activities and events conducted and reviewed one activity from each of these clubs. We reviewed up to five related collections remitted to the central treasurer for deposit by each club to determine whether the collections were supported by receipts or some other form of documentation, accurately accounted for in the central treasurer's ledger and deposited intact and timely.
- We reviewed a judgmental sample of disbursements made by the same eight clubs selected for cash receipts testing for at least one month during our audit period. We reviewed the disbursements to determine whether they were supported by approved payment forms and adequate documentation of the purchases and whether they were for appropriate activity purposes.
- We reviewed the independent records of the selected eight clubs to determine whether the selected collections and disbursements were recorded in student ledgers and whether collections were remitted to the central treasurer in a timely manner.

We conducted this performance audit in accordance with GAGAS, generally accepted government auditing standards. Those standards require that we plan

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and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Unless otherwise indicated in this report, samples for testing were selected based on professional judgment, as it was not the intent to project the results onto the entire population. Where applicable, information is presented concerning the value and/or size of the relevant population and the sample selected for examination.

A written corrective action plan (CAP) that addresses the findings and recommendations in this report must be prepared and provided to our office within 90 days, pursuant to Section 35 of General Municipal Law, Section 2116-1(3)(c) of New York State Education Law and Section 170.12 of the Regulations of the Commissioner of Education. To the extent practicable, implementation of the CAP must begin by the end of the fiscal year. For more information on preparing and filing your CAP, please refer to our brochure, *Responding to an OSC Audit Report*, which you received with the draft audit report. We encourage the Board to make the CAP available for public review in the Clerk's office.

## Appendix D: Resources and Services

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### **Regional Office Directory**

[www.osc.state.ny.us/localgov/regional\\_directory.pdf](http://www.osc.state.ny.us/localgov/regional_directory.pdf)

### **Cost-Saving Ideas** – Resources, advice and assistance on cost-saving ideas

[www.osc.state.ny.us/localgov/costsavings/index.htm](http://www.osc.state.ny.us/localgov/costsavings/index.htm)

### **Fiscal Stress Monitoring** – Resources for local government officials experiencing fiscal problems

[www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm](http://www.osc.state.ny.us/localgov/fiscalmonitoring/index.htm)

### **Local Government Management Guides** – Series of publications that include technical information and suggested practices for local government management

[www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm](http://www.osc.state.ny.us/localgov/pubs/listacctg.htm#lmgm)

### **Planning and Budgeting Guides** – Resources for developing multiyear financial, capital, strategic and other plans

[www.osc.state.ny.us/localgov/planbudget/index.htm](http://www.osc.state.ny.us/localgov/planbudget/index.htm)

### **Protecting Sensitive Data and Other Local Government Assets** – A non-technical cybersecurity guide for local government leaders

[www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf](http://www.osc.state.ny.us/localgov/lgli/pdf/cybersecurityguide.pdf)

### **Required Reporting** – Information and resources for reports and forms that are filed with the Office of the State Comptroller

[www.osc.state.ny.us/localgov/finreporting/index.htm](http://www.osc.state.ny.us/localgov/finreporting/index.htm)

### **Research Reports/Publications** – Reports on major policy issues facing local governments and State policy-makers

[www.osc.state.ny.us/localgov/researchpubs/index.htm](http://www.osc.state.ny.us/localgov/researchpubs/index.htm)

### **Training** – Resources for local government officials on in-person and online training opportunities on a wide range of topics

[www.osc.state.ny.us/localgov/academy/index.htm](http://www.osc.state.ny.us/localgov/academy/index.htm)



## Contact

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Division of Local Government and School Accountability  
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[www.osc.state.ny.us/localgov/index.htm](http://www.osc.state.ny.us/localgov/index.htm)

Local Government and School Accountability Help Line: (866) 321-8503

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