

Budget Account	Description	Adopted Budget 20-21	Proposed Budget 21-22	Dollar Difference	Percentage Difference
----------------	-------------	----------------------	-----------------------	-------------------	-----------------------

Code 1010 - The Board of Education is empowered under law to provide for the education of the children of the District, establish policy, adopt a budget, levy taxes and meet all of the requirements under State law. Each of the nine members of the Board is elected by the public for three-year terms. School board members do not receive compensation for their services.

1010-230-17-99	Equipment - BOE	0.00	3,000.00	3,000.00	***%
1010-415-17-99	Conference Expenses	10,000.00	7,000.00	-3,000.00	-30.00%
1010-419-17-99	Misc Contractual Expense	20,230.00	20,230.00	0.00	0.00%
1010 Function Subtotal		30,230.00	30,230.00	0.00	0.00%

Code 1040 - The District Clerk is a school district officer appointed by the Board of Education and is responsible for attending all public meetings of the Board of Education and keeping minutes of the proceedings of such meetings. The Clerk also handles all correspondence on behalf of the Board of Education and serves as the records access officer of the District.

1040-160-26-26	District Clerk Salaries	100,578.00	100,996.00	418.00	0.42%
1040-419-17-99	Contractual and Other	4,500.00	4,500.00	0.00	0.00%
1040-530-17-99	Supplies	2,000.00	2,000.00	0.00	0.00%
1040 Function Subtotal		107,078.00	107,496.00	418.00	0.39%

Code 1060 - District Meeting - A District Meeting is the form set down by State Education Law for the purpose of providing the public the opportunity to participate in the Annual District Election and Budget Vote. The results of the election determine the makeup of the Board of Education and the Budget Vote determines the amount of monies available for the operation of the school district.

1060-412-17-99	Advertising	10,000.00	8,000.00	-2,000.00	-20.00%
1060-419-17-99	Election	44,770.00	36,770.00	-8,000.00	-17.87%
1060-530-17-99	Supplies	4,000.00	4,000.00	0.00	0.00%
1060 Function Subtotal		58,770.00	48,770.00	-10,000.00	-17.02%

Code 1240 - Chief School Administrator - The Superintendent of Schools is appointed by the Board of Education and serves as the chief executive officer of the District. The Superintendent supports the mission, vision and core values of the District, and leads the design and implementation of the District strategic plan. This code also includes salary and expenses related to the Deputy Superintendent and support staff.

1240-100-26-26	Superintendent, Deputy, Support Staff	793,140.00	810,942.00	17,802.00	2.24%
1240-415-17-99	Conference Expenses	29,500.00	26,500.00	-3,000.00	-10.17%
1240-418-17-99	Consultants & Other Related Misc. Contracts	56,000.00	45,000.00	-11,000.00	-19.64%
1240-530-17-99	Supplies	35,000.00	35,000.00	0.00	0.00%
1240 Function Subtotal		913,640.00	917,442.00	3,802.00	0.42%

Code 1310 - Business Administration - The Office of Business Administration is responsible for administration and coordination of the business, financial, and related operational activities of the District. Included within this code is the processing of payroll for all District employees, as well as the functions performed under codes 1320, 1325, 1330, and 1345 below.

1310-100-26-26	Business Admin & Salaries	522,791.00	550,036.00	27,245.00	5.21%
1310-415-04-99	Conference Expenses	6,900.00	6,500.00	-400.00	-5.80%
1310-419-04-99	Misc Contractual Expense	109,225.00	143,165.00	33,940.00	31.07%
1310-530-04-99	Supplies	7,000.00	7,000.00	0.00	0.00%
1310 Function Subtotal		645,916.00	706,701.00	60,785.00	9.41%

Code 1320 - Auditing - On behalf of the Board of Education, an internal claims auditor reviews and audits all payment requests for accuracy and compliance with the law. In addition, independent auditors serve in the roles of internal and external auditors, as required by law. The internal auditors perform a risk management analysis and efficiency overview of the various departments of the District. The external auditors prepare an annual report of the District's financial records of all District funds.

1320-160-26-26	Auditing Salaries	11,138.00	10,000.00	-1,138.00	-10.22%
1320-442-04-99	Independent Audit	66,000.00	79,625.00	13,625.00	20.64%
1320 Function Subtotal		77,138.00	89,625.00	12,487.00	16.19%

Code 1325 - District Treasurer - The District Treasurer has the legal responsibility of overseeing all aspects of the District's cash management. Duties include approval of all cash disbursements via payroll or purchase order, record keeping of all cash receipts, proper investment of District funds, borrowing of funds when needed, monthly bank reconciliations, cash flow analyses, debt service management, and other related functions. The Treasurer also prepares monthly reports that are submitted to the Board of Education.

1325-160-26-26	Treasurer Salaries	111,462.00	99,716.00	-11,746.00	-10.54%
1325 Functional Subtotal		111,462.00	99,716.00	-11,746.00	-10.54%

Code 1330 - Tax Collector - The Tax Collector is responsible for the billing and collection of school taxes for the District. Taxes are collected from four municipalities; the City of Newburgh, the Town of Newburgh, the Town of New Windsor, and the Town of Cornwall. The Tax Collector also works closely with these various municipalities in reference to Payments in Lieu of Taxes (PILOTs), reassessment of properties, and tax certiorari proceedings.

1330-160-26-26	Tax Collector Salaries	88,130.00	85,653.00	-2,477.00	-2.81%
1330-412-04-99	Advertising	300.00	300.00	0.00	0.00%
1330-419-04-99	Misc Contractual Expense	2,500.00	2,500.00	0.00	0.00%
1330-530-04-99	Supplies	1,500.00	1,500.00	0.00	0.00%
1330 Function Subtotal		92,430.00	89,953.00	-2,477.00	-2.68%

Code 1345 - Purchasing - The Purchasing Agent oversees the procurement of goods and services for the District to ensure efficient and cost effective purchases. These purchases are made subject to New York State General Municipal law, and the policies and regulations established by the Board of Education.

1345-160-26-26	Purchasing Salaries	350,036.00	294,170.00	-55,866.00	-15.96%
1345-201-04-99	Equipment	10,000.00	10,000.00	0.00	0.00%
1345-400-04-99	Misc Contracts	25,150.00	25,250.00	100.00	0.40%
1345-530-04-99	Supplies	3,000.00	3,000.00	0.00	0.00%
1345 Function Subtotal		388,186.00	332,420.00	-55,766.00	-14.37%

Code 1420 - Legal - The District retains the firm of Shaw, Perelson, May and Lambert, LLP for general legal services such as contract review, attendance at Board meetings, policy review, personnel matters, legislation regarding students with disabilities, employment issues, and contract negotiations with the various bargaining units of the District. In addition, legal fees are paid to the attorneys of the Association of Small City School Districts.

1420-441-04-99	Attorney Fees	295,000.00	295,000.00	0.00	0.00%
1420 Function Subtotal		295,000.00	295,000.00	0.00	0.00%

Code 1430 - Personnel - The Office of Human Resources is responsible for the recruitment, hiring, development and retention of over 2,300 employees, including full-time, part-time and substitute staff. The office also ensures compliance with collective bargaining agreements and proper administration of personnel practices for both certified and classified employees.

1430-150-26-26	Personnel Instructional Salaries	772,391.00	740,520.00	-31,871.00	-4.13%
1430-412-18-99	Advertising	7,000.00	6,000.00	-1,000.00	-14.29%
1430-415-18-99	Conference Expenses	15,000.00	10,000.00	-5,000.00	-33.33%
1430-419-18-99	Misc Contractual Expense	340,316.00	410,950.00	70,634.00	20.76%
1430-530-18-99	Supplies	7,000.00	7,000.00	0.00	0.00%
1430 Function Subtotal		1,141,707.00	1,174,470.00	32,763.00	2.87%

Code 1480 - Public Information and Services - The Public Information Office is responsible for the preparation and dissemination of information to the community, staff and media. This is done through a variety of mediums, including electronic newsletters, press releases, Facebook, Twitter and the District website.

1480-160-26-26	Public Relations Salaries	140,013.00	84,663.00	-55,350.00	-39.53%
1480-419-17-99	Public Notifications	30,000.00	25,000.00	-5,000.00	-16.67%
1480-530-17-99	Supplies Communications	35,000.00	35,000.00	0.00	0.00%
1480 Function Subtotal		205,013.00	144,663.00	-60,350.00	-29.44%

Code 1620 - Operation of Plant - This code includes the costs of utilities, custodial, and security expenses for the District.

1620-160-26-26	Custodial Salaries	5,277,366.00	5,348,000.00	70,634.00	1.34%
1620-163-26-99	Sick Leave Buy Back	140,013.00	20,000.00	-120,013.00	-85.72%
1620-169-26-99	Temporary Seasonal Worker	76,500.00	0.00	-76,500.00	-100.00%
1620-170-26-26	Security Salaries	3,674,953.00	3,786,150.00	111,197.00	3.03%
1620-230-35-35	Equipment	20,000.00	20,000.00	0.00	0.00%
1620-410-04-99	Utilities	3,082,558.00	3,255,989.00	173,431.00	5.63%
1620-419-35-35	Misc Contractual Expense	479,000.00	250,000.00	-229,000.00	-47.81%
1620-415-04-99	Security Contractual	2,500.00	19,500.00	17,000.00	680.00%
1620-419-04-99	School Resource Officer	102,000.00	63,538.00	-38,462.00	-37.71%
1620-414-35-35	Conference/Travel	4,700.00	2,450.00	-2,250.00	-47.87%
1620-490-35-35	BOCES Risk Management	86,819.00	90,000.00	3,181.00	3.66%
1620-500-04-99	Supplies	377,000.00	377,000.00	0.00	0.00%
1620 Function Subtotal		13,323,409.00	13,232,627.00	-90,782.00	-0.68%

Code 1621 - Maintenance of Plant - This code includes the cost of grounds and maintenance personnel to oversee the physical plant needs of the District's buildings, including 1.9 million square feet of space on 283 acres of land, as well as our athletic facilities. The department also oversees certain maintenance contracts and ensures compliance with mandated inspections.

1621-160-26-26	Maintenance Salaries	1,610,184.00	1,865,341.00	255,157.00	15.85%
1621-230-35-35	Equipment	10,000.00	10,000.00	0.00	0.00%
1621-231-35-35	Tractors/Mowers	120,000.00	20,000.00	-80,000.00	-66.67%
1621-400-35-35	Misc Contracts	770,160.00	749,500.00	-20,660.00	-2.68%
1621-500-35-35	Supplies	450,500.00	450,500.00	0.00	0.00%
1621 Function Subtotal		2,960,844.00	3,095,341.00	134,497.00	4.54%

Code 1670 - Central Printing and Mailing - In order to streamline processing, mailing and shipping functions are consolidated in a district-wide location. In addition, the District supports a print shop to accommodate large printing orders for District departments and schools.

1670-160-26-26	Support Salaries	190,793.00	160,599.00	-30,194.00	-15.83%
1670-413-04-99	Postage & Shipping	175,000.00	175,000.00	0.00	0.00%
1670-500-04-99	Supplies	59,300.00	59,300.00	0.00	0.00%
1670 Function Subtotal		425,093.00	394,899.00	-30,194.00	-7.10%

Code 1680 - Central Data Processing - This section of the budget provides funds for administrative technology needs, including computers, hotspots and software for financial and human resource needs, as well as our student management software and internet connection. This area also includes the local share of approved E-rate projects.

1680-160-26-26	Support Staff Salaries	1,538,385.00	1,636,171.00	97,786.00	6.36%
1680-230-56-99	Equipment	70,000.00	70,000.00	0.00	0.00%
1680-415-56-56	Contractual Other	1,427,989.00	2,370,020.00	942,031.00	65.97%
1680-530-56-56	Supplies	25,000.00	25,000.00	0.00	0.00%
1680-531-56-56	E-rate Local Share	0.00	354,656.00	354,656.00	***
1680 Function Subtotal		3,061,374.00	4,455,847.00	1,394,473.00	45.55%

Code 1910 - Unallocated Insurance - In order to protect its assets, the District maintains a comprehensive insurance program that includes a policy that protects against general liability, fire and theft. There is also a boiler and machinery policy, an overarching umbrella policy, and student accident coverage. The District also retains the services of a consultant to provide support in areas such as safety, actuarial analyses, claims processing, underwriting and general management.

1910-421-04-99	General Liability Multi/P	616,210.00	687,462.00	71,252.00	11.56%
1910-422-04-99	Umbrella Insurance	110,000.00	114,000.00	4,000.00	3.64%
1910-423-04-99	Boiler & Machinery Insura	27,000.00	27,000.00	0.00	0.00%
1910-425-04-99	Insurance Consultant	27,000.00	30,000.00	3,000.00	11.11%
1910-429-04-99	Student Accident Insuranc	26,000.00	20,000.00	-6,000.00	-23.08%
1910 Function Subtotal		806,210.00	878,462.00	72,252.00	8.96%

Code 1920 - School Association Dues - This code includes membership fees to organizations that serve the District as a whole.

1920-419-17-99	School Association Dues	31,975.00	30,000.00	-1,975.00	-6.18%
1920 Function Subtotal		31,975.00	30,000.00	-1,975.00	-6.18%

Code 1930 - Judgments and Claims - This code covers the cost of potential small claims against the District.

1930-419-04-99	Judgements & Claims	0.00	5,000.00	5,000.00	***%
1930 Function Subtotal		0.00	5,000.00	5,000.00	***%

Code 1950 - Assessments on School Property - This code covers the cost of fire and water taxes paid to the towns of Newburgh and New Windsor for our school properties located within their boundaries.

1950-419-04-99	Assessments on School Pro	201,092.00	214,092.00	13,000.00	6.46%
1950 Function Subtotal		201,092.00	214,092.00	13,000.00	6.46%

Code 1964 - Refund on Real Property Taxes - When a property owner disagrees with the assessed value of their property, there are various appeals that may be made. Appeals begin with the Board of Assessment Review, and may end up in the Courts as certiorari proceedings.

1964-419-04-99	Property Tax Refunds	45,000.00	75,000.00	30,000.00	66.67%
1964 Function Subtotal		45,000.00	75,000.00	30,000.00	66.67%

Code 2010 - Curriculum Development and Supervision - Curriculum development include the leadership, support, and materials/resources for curriculum development, instructional delivery and assessment design. Also, included are the administrative salaries for leadership and supervision of Exceptional Learners, At-Risk and Family and Community Engagement.

2010-150-26-26	Cur Dev & Super Instr Salaries	2,412,371.00	3,117,285.00	704,914.00	29.22%
2010-415-41-41	CONFERENCES	20,000.00	20,000.00	0.00	0.00%
2010-419-30-30	Misc Contractual Expense	155,000.00	170,000.00	15,000.00	9.68%
2010-500-30-30	Supplies	30,030.00	30,030.00	0.00	0.00%
2010 Function Subtotal		2,617,401.00	3,337,315.00	719,914.00	27.50%

Code 2020 - Supervision-Regular School - This code represents the building administrators who provide leadership and overall support for students' academic achievement and success. Building administrators are instructional leaders responsible for each and every student, and for supporting the District's mission, vision and core values. They supervise the staff within their buildings, provide support for curriculum and instruction, and ensure student safety, discipline and guidance.

2020-150-26-26	Principal and Support Salaries	7,947,605.00	8,493,302.00	545,697.00	6.87%
2020-415-19-19	Newburgh Admin Assoc Conf	10,000.00	10,000.00	0.00	0.00%
2020-500-99-99	Supplies	15,750.00	15,750.00	0.00	0.00%
2020 Function Subtotal		7,973,355.00	8,519,052.00	545,697.00	6.84%

Code 2060 - Research, Planning and Evaluation - This includes oversight of NYSED data reporting and analysis, district strategic planning and compliance with NYSED ESSA Accountability mandates and program audits. In addition, there is a focus on the collaboration with the BOE to develop and monitor policy integrity.

2060-150-26-26	Salaries	497,773.00	371,950.00	-125,823.00	-25.28%
2060-400-23-23	Contractual and Other	222,500.00	198,000.00	-24,500.00	-11.01%
2060-530-23-23	Supplies	5,000.00	7,000.00	2,000.00	40.00%
2060 Function Subtotal		725,273.00	576,950.00	-148,323.00	-20.45%

Code 2110 - Teaching-Regular School - Every child deserves a high quality education, and code 2110 provides the resources to do so. This code includes our elementary and secondary teachers and teaching assistants, security staff, instructional resources, materials and supplies.

2110-110-26-26	Salaries	72,669,507.00	72,430,987.00	-238,520.00	-0.33%
2110-200-99-99	Equipment	108,500.00	29,000.00	-79,500.00	-73.27%
2110-400-99-99	Misc Contract Expenses	2,805,971.00	2,810,500.00	4,529.00	0.16%
2110-500-99-99	Supplies	1,324,967.00	1,324,967.00	0.00	0.00%
2110 Function Subtotal		79,823,323.00	79,295,454.00	-527,869.00	-0.66%

Code 2250 - Program for Students with Disabilities - The educational needs of classified students and students with 504 plans are addressed through a variety of programs and services. These programs and services must be provided in the least restrictive setting possible, whether that be in-district, in a BOCES program, or in a private residential or non-residential program.

2250-110-26-26	Salaries	21,907,951.00	21,302,348.00	-605,603.00	-2.76%
2250-243-24-24	Equipment	0.00	6,750.00	6,750.00	***%
2250-400-24-24	Contracts and other	18,812,500.00	20,241,500.00	1,429,000.00	7.60%
2250-500-24-24	Supplies	77,500.00	80,000.00	2,500.00	3.23%
2250-512-24-24	Standardized Tests	22,500.00	25,000.00	2,500.00	11.11%
2250-543-24-24	Supplies	55,000.00	55,000.00	0.00	0.00%
2250 Function Subtotal		79,823,323.00	79,295,454.00	-527,869.00	-0.66%

Code 2280 - Occupational Education - This program provides for the education and training of our students in vocational and technical skills. Its purpose is to prepare students to directly enter the workforce in the trade of their choice.					
2280-100-26-26	Salaries	4,801,668.00	4,709,438.00	-92,230.00	-1.92%
2280-200-46-46	Equipment	31,392.00	31,392.00	0.00	0.00%
2280-400-46-46	Misc. Contracts	90,750.00	250.00	-90,500.00	-99.72%
2280-500-46-46	Supplies	214,400.00	214,400.00	0.00	0.00%
2280 Function Subtotal		5,138,210.00	4,955,480.00	-182,730.00	-3.56%
Code 2330 - Teaching-Special Schools - This code covers the expenses associated with summer school programs for course recovery and extended year programming.					
2330-100-26-26	Salaries	413,596.00	210,000.00	-203,596.00	-49.23%
2330-419-41-41	Misc Contractual Expense	15,000.00	10,000.00	-5,000.00	-33.33%
2330-529-42-42	Summer School Supplies	20,000.00	0.00	-20,000.00	-100.00%
2330 Function Subtotal		448,596.00	220,000.00	-228,596.00	-50.96%
Code 2610 - School Library & AV - School libraries provide resources to enhance and enrich the curriculum. In addition, library skills such as independent study, research, and exposure to a variety of multi-media and technology resources is available.					
2610-100-26-26	Salaries	1,383,823.00	1,499,334.00	115,511.00	8.35%
2610-419-56-56	Misc Contracts	125,513.00	125,513.00	0.00	0.00%
2610 Function Subtotal		1,509,336.00	1,624,847.00	115,511.00	7.65%
Code 2630 - Computer Assisted Instruction - Similar to code 1680, this code provides funds for technology needs, including computers and software, but this code is specific to the instruction of students.					
2630-150-26-26	Salaries	582,253.00	716,975.00	134,722.00	23.14%
2630-220-56-56	State Aided Hardware-Dist	300,000.00	230,000.00	-70,000.00	-23.33%
2630-400-56-56	Service and Software	557,429.00	741,323.00	183,894.00	32.99%
2630-530-56-56	Computer Ed. - Districtwi	142,028.00	142,028.00	0.00	0.00%
2630 Function Subtotal		1,581,710.00	1,830,326.00	248,616.00	15.72%
Code 2805 - Attendance-Regular School - This code covers the cost of attendance teachers and the registration of students.					
2805-150-26-26	Salaries	286,037.00	510,799.00	224,762.00	78.58%
2805-400-25-25	Misc Contracts	5,000.00	3,000.00	-2,000.00	-40.00%
2805-530-25-25	General Supplies	5,000.00	5,000.00	0.00	0.00%
2805 Function Subtotal		296,037.00	518,799.00	222,762.00	75.25%
Code 2810 - Guidance-Regular School - The Guidance Department provides a comprehensive counseling and educational program designed to support students through addressing academic, social and emotional needs.					
2810-150-26-26	Salaries	2,798,352.00	2,817,641.00	19,289.00	0.69%
2810-490-04-99	BOCES Services	1,872.00	1,965.00	93.00	4.97%
2810-530-50-50	Supplies	2,100.00	2,100.00	0.00	0.00%
2810 Function Subtotal		2,802,324.00	2,821,706.00	19,382.00	0.69%
Code 2815 - Health Services-Regular School - The Health Services Department is responsible for the administration of physical examinations, visual and auditory tests, preparation and maintenance of health records, and the provision of first aid and emergency treatment to students.					
2815-100-26-26	Salaries	3,086,427.00	2,818,690.00	-267,737.00	-8.67%
2815-230-28-28	Health Services Equipment	1,000.00	1,000.00	0.00	0.00%
2815-400-28-28	Contracts	333,450.00	333,450.00	0.00	0.00%
2815-500-28-28	Supplies	23,700.00	23,700.00	0.00	0.00%
2815 Function Subtotal		3,444,577.00	3,176,840.00	-267,737.00	-7.77%
Code 2820 - Psychological Services-Regular School - Psychologists are responsible for mandated screenings and evaluations to identify student disabilities, and provide school counseling as mandated by a student's Individualized Education Plan, 504 Accommodation Plan, as well as crisis-related counseling.					
2820-150-26-26	Psychologist Salaries	1,829,415.00	1,650,762.00	-94,653.00	-5.17%
2820-449-24-24	Professional Services	50,000.00	50,000.00	0.00	0.00%
2820-512-24-24	Standardized Tests	40,000.00	40,000.00	0.00	0.00%
2820 Function Subtotal		1,919,415.00	1,740,762.00	-178,653.00	-9.31%
Code 2825 - Social Work Services-Regular School - The school social worker develops positive relationships with families as a means of facilitating social and academic supports for students. The social worker establishes relationships between the school and community agencies.					
2825-150-26-26	Social Worker Salaries	1,185,226.00	1,061,592.00	-42,634.00	-3.60%
2825 Function Subtotal		1,185,226.00	1,142,592.00	-42,634.00	-3.60%
Code 2850 - Co-Curricular Activities-Regular School - Costs related to various students activities.					
2850-415-34-34	DEBATE TRAVEL	15,000.00	15,000.00	0.00	0.00%
2850-530-34-34	Solar Car Supplies	5,000.00	5,000.00	0.00	0.00%
2850-530-47-47	Supplies	2,800.00	2,800.00	0.00	0.00%
2850-583-27-27	Crew Club	15,000.00	15,000.00	0.00	0.00%
2850 Function Subtotal		37,800.00	37,800.00	0.00	0.00%
Code 2855 - Interscholastic Athletics-Regular School - This program is an important part of the secondary school physical education curriculum. Its main purpose is to meet the needs and interests of students possessing sufficient athletic ability to compete in high school sports.					
2855-100-26-26	Salaries	573,005.00	573,005.00	0.00	0.00%

2855-280-27-27	Athletic Equipment	51,000.00	51,000.00	0.00	0.00%
2855-400-27-27	Misc Contracts	202,950.00	212,450.00	9,500.00	4.68%
2855-500-27-27	Supplies	75,950.00	75,950.00	0.00	0.00%
2855 Function Subtotal		902,905.00	912,405.00	9,500.00	1.05%

Code 5510 - District Transportation Services - This code includes the administrative costs associated with student transportation, including District staff and routing software.					
5510-160-26-26	Salaries	180,628.00	261,012.00	80,384.00	44.50%
5510-400-02-99	Misc Contracts	23,100.00	39,250.00	16,150.00	69.91%
5510-530-02-99	Supplies	7,000.00	7,000.00	0.00	0.00%
5510-571-02-99	District Provided Fuel	738,920.00	750,000.00	11,080.00	1.50%
5510 Function Subtotal		949,648.00	1,057,262.00	107,614.00	11.33%

Code 5540 - Contract Transportation - The District contracts with five separate bus companies to provide transportation services to our students within the parameters as established by New York State law and Board of Education policy.					
5540-418-02-02	Contracted Transportation	15,277,007.00	15,525,000.00	247,993.00	1.62%
5540-418-02-99	Contract Trans District W	60,000.00	50,000.00	-10,000.00	-16.67%
5540-419-02-99	Contracted Field Trips	126,808.00	25,000.00	-101,808.00	-80.29%
5540 Function Subtotal		15,463,815.00	15,600,000.00	136,185.00	0.88%

Employee Benefits: These codes include payments to the New York Retirement Systems, social security, workmen's compensation, unemployment and health insurance. These are required by law and the collective bargaining agreements.					
9010-800-04-99	State Employee Retirement	3,167,259.00	3,200,529.00	33,270.00	1.05%
9020-800-04-99	Teacher Retirement	11,084,228.00	11,637,173.00	552,945.00	4.99%
9030-800-04-99	Social Security	11,037,093.00	10,740,809.00	-296,284.00	-2.68%
9040-800-04-99	Workers Comp Premiums	122,685.00	155,000.00	32,315.00	26.34%
9040-801-04-99	Workers Comp Claims	1,201,132.00	1,100,000.00	-101,132.00	-8.42%
9040-802-04-99	Workers Comp Administrati	66,000.00	60,000.00	-6,000.00	-9.09%
9050-800-04-99	Unemployment Ins	82,500.00	100,000.00	17,500.00	21.21%
9060-151-26-99	HI Buyout-Teacher	0.00	300,000.00	300,000.00	***%
9060-161-26-99	HI Buyout-CS	0.00	40,000.00	40,000.00	***%
9060-800-04-99	Medical Insurance	50,229,892.00	53,430,270.00	3,200,378.00	6.37%
9060-800-26-26	Health Ins Buy Out - Ret	102,000.00	109,000.00	7,000.00	6.86%
9060-801-04-99	Dental and Vision	2,549,758.00	2,451,756.00	-98,002.00	-3.84%
9060-802-04-99	Medicare Reimbursement	2,420,000.00	2,492,050.00	72,050.00	2.98%
9060-803-04-99	Employees Assistance Prog	49,500.00	45,000.00	-4,500.00	-9.09%
9060-804-04-99	Health Reimb Account Adm	17,600.00	17,600.00	0.00	0.00%
9089-801-04-99	District Retirement-TRS	214,280.00	300,000.00	85,720.00	40.00%
Employee Benefits Subtotal		82,343,927.00	86,179,187.00	3,835,260.00	4.66%

Code 9901 - Transfers to Other Funds - Transfers to Special Aid include the local share of the Pre-K program and the summer school program for students with disabilities. Transfers to Debt Service are required so that principal and interest payments on long-term borrowing may be budgeted for in the general fund, but paid for from the debt service fund, as required.					
9901-950-04-99	Transfers To Special Aid	1,776,031.00	1,776,031.00	0.00	0.00%
9901-960-04-99	Transfer To Debt Service	13,600,000.00	12,699,867.00	-900,133.00	-6.62%
Interfund Transfers Subtotal		15,376,031	14,475,898	-900,133	-5.85%

Total General Fund		287,432,600.00	293,207,684.00	5,775,084.00	2.01%
---------------------------	--	-----------------------	-----------------------	---------------------	--------------