

NECSD 2022-2023 BUDGET - Adopted by the Board of Education on April 19, 2022

Budget Account	Description	Adopted Budget 21-22	Proposed Budget 22-23	Dollar Change	Percent Change
General Support					
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.					
Board of Education					
1010-230-17-99	Equipment - BOE	3,000	3,000	0	0.00%
1010-415-17-99	Conference Expenses	7,000	7,000	0	0.00%
1010-419-17-99	Misc Contractual Expense	20,230	20,230	0	0.00%
1010-490-17-99	BOE BOCES	0	30,690	30,690	-
1010 Function Subtotal		30,230	60,920	30,690	101.52%
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.					
District Clerk					
1040-160-26-26	District Clerk Salaries	100,996	104,579	3,583	3.55%
1040-419-17-99	Contractual and Other	4,500	4,500	0	0.00%
1040-530-17-99	Supplies	2,000	2,000	0	0.00%
1040 Function Subtotal		107,496	111,079	3,583	3.33%
Code 1060 - District Meeting - A District Meeting is the forum set down by NYS 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. The Budget Vote determines the total monies available for the operation of the school district.					
District Meeting					
1060-412-17-99	Advertising	8,000	8,000	0	0.00%
1060-419-17-99	Election	36,770	36,770	0	0.00%
1060-530-17-99	Supplies	4,000	4,000	0	0.00%
1060 Function Subtotal		48,770	48,770	0	0.00%
Central Administration					
Code 1240 - Chief School Administrator - The Superintendent of Schools is appointed by the Board of Education and serves as 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 includes salary and expenses related to the Deputy Superintendent and support staff.					
1240-100-26-26	Superintendent, Deputy, Support Staff	810,942	1,059,513	248,571	30.65%
1240-415-17-99	Conference Expenses	26,500	26,500	0	0.00%
1240-418-17-99	Consultants & Related Misc Contracts	45,000	45,000	0	0.00%
1240-530-17-99	Supplies	35,000	35,000	0	0.00%
1240 Function Subtotal		917,442	1,166,013	248,571	27.09%
Finance					
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.					
1310-150-26-26	Business Admin & Support Salaries	550,036	559,256	9,220	1.68%
1310-415-04-99	Conference Expenses	6,500	6,500	0	0.00%
1310-419-04-99	Misc Contractual Expense	143,165	143,165	0	0.00%
1310-530-04-99	Supplies	7,000	7,000	0	0.00%
1310 Function Subtotal		706,701	715,921	9,220	1.30%
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	Salaries - Auditing	10,000	10,000	0	0.00%
1320-442-04-99	Independent Audit	79,625	79,625	0	0.00%
1320 Function Subtotal		89,625	89,625	0	0.00%
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	99,716	101,654	1,938	1.94%
1325 Function Subtotal		99,716	101,654	1,938	1.94%

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	85,653	91,666	6,013	7.02%
1330-412-04-99	Advertising	300	300	0	0.00%
1330-419-04-99	Misc Contractual Expense	2,500	2,500	0	0.00%
1330-530-04-99	Supplies	1,500	1,500	0	0.00%
1330 Function Subtotal		89,953	95,966	6,013	6.68%

Code 1345 - Purchasing - The Purchasing Agent works with a team that 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	298,170	298,151	-19	-0.01%
1345-201-04-99	Equipment	10,000	10,000	0	0.00%
1345-400-04-99	Misc Contracts	25,250	25,250	0	0.00%
1345-530-04-99	Supplies	3,000	3,000	0	0.00%
1345 Purchasing Subtotal		336,420	336,401	-19	-0.01%

Staff

Code 1420 - Legal - The District retains the firm of Shaw, Perelson, May and Lambert, LLP for tax certiorari services as well as 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.

1420-441-04-99	Attorney Fees	295,000	300,000	5,000	1.69%
1420 Function Subtotal		295,000	300,000	5,000	1.69%

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	740,520	745,849	5,329	0.72%
1430-412-18-99	Advertising	6,000	6,000	0	0.00%
1430-415-18-99	Conference Expenses	10,000	10,000	0	0.00%
1430-419-18-99	Misc Contractual Expense	410,950	410,950	0	0.00%
1430-530-18-99	Supplies	7,000	7,000	0	0.00%
1430 Function Subtotal		1,174,470	1,179,799	5,329	0.45%

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	84,663	73,979	-10,684	-12.62%
1480-419-17-99	Public Notifications	25,000	25,000	0	0.00%
1480-419-55-55	Dist Newsletter	0	0	0	-
1480-420-17-99	Video Contractual	0	0	0	-
1480-421-17-99	Bond Referendum	0	0	0	-
1480-530-17-99	Supplies Communications	35,000	35,000	0	0.00%
1480-530-55-55	Supplies	0	0	0	-
1480 Function Subtotal		144,663	133,979	-10,684	-7.39%

Central Services

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	5,327,999	5,440,190	112,191	2.11%
1620-163-26-99	Sick Leave Buy Back	20,000	15,000	-5,000	-25.00%
1620-170-26-26	Security Salaries	3,786,150	4,121,621	335,471	8.86%
1620-178-26-99	Summer School Security	20,000	20,000	0	0.00%
1620-230-35-35	Equipment	20,000	15,000	-5,000	-25.00%
1620-410-04-99	Utilities	3,255,989	3,186,049	-69,940	-2.15%
1620-414-35-35	Conference / Travel	2,450	4,200	1,750	71.43%
1620-415-04-99	Security Contractual and	19,500	19,500	0	0.00%
1620-418-56-56	Contractual and Other	0	0	0	-
1620-419-04-99	School Resource Officer	63,538	63,538	0	0.00%
1620-419-35-35	Misc Contractual Expense	250,000	250,000	0	0.00%
1620-490-35-35	BOCES Risk Management	90,000	90,000	0	0.00%
1620-500-04-99	Supplies	377,000	429,500	52,500	13.93%
1620 Function Subtotal		13,232,626	13,654,598	421,972	3.19%

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	1,865,341	1,837,138	-28,203	-1.51%
1621-230-35-35	Equipment	10,000	15,000	5,000	50.00%
1621-231-35-35	Tractors/Mowers	20,000	10,000	-10,000	-50.00%
1621-400-35-35	Misc Contracts	749,500	772,000	22,500	3.00%
1621-500-35-35	Supplies	450,500	395,500	-55,000	-12.21%
1621 Function Subtotal		3,095,341	3,029,638	-65,703	-2.12%

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	160,599	165,762	5,163	3.21%
1670-413-04-99	Postage & Shipping	175,000	175,000	0	0.00%
1670-500-04-99	Supplies	59,300	55,120	-4,180	-7.05%
1670 Function Subtotal		394,899	395,882	983	0.25%

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	1,636,171	1,716,849	80,678	4.93%
1680-230-56-99	Equipment	70,000	0	-70,000	-100.00%
1680-415-56-56	Contractual and Other	2,370,020	2,356,457	-13,563	-0.57%
1680-530-56-56	Supplies	25,000	15,000	-10,000	-40.00%
1680-531-56-56	E-rate Local Share	354,656	300,000	-54,656	-15.41%
1680 Function Subtotal		4,455,847	4,388,306	-67,541	-1.52%

Special Items (Contractual Expense)

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	687,462	725,000	37,538	5.46%
1910-422-04-99	Umbrella Insurance	114,000	114,000	0	0.00%
1910-423-04-99	Boiler & Machinery Insurance	27,000	27,000	0	0.00%
1910-425-04-99	Insurance Consultant	30,000	30,000	0	0.00%
1910-429-04-99	Student Accident Insurance	20,000	20,000	0	0.00%
1910 Function Subtotal		878,462	916,000	37,538	4.27%

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	30,000	30,000	0	0.00%
1920 Function Subtotal		30,000	30,000	0	0.00%

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

1930-419-04-99	Judgments & Claims	5,000	5,000	0	0.00%
1930 Function Subtotal		5,000	5,000	0	0.00%

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 Prop.	214,092	214,092	0	0.00%
1950 Function Subtotal		214,092	214,092	0	0.00%

Code 1964 - Refunds 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	Refunds on Real Prop Taxes	75,000	75,000	0	0.00%
1950 Function Subtotal		75,000	75,000	0	0.00%

Instruction

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	Salaries	3,117,285	3,431,902	314,617	10.09%
2010-415-41-41	Conferences	20,000	10,000	-10,000	-50.00%
2010-419-30-30	Misc Contractual Expense-	150,850	142,000	-8,850	-5.87%
2010-530-30-30	Supplies	30,030	35,030	5,000	16.65%
2010 Function Subtotal		3,318,165	3,618,932	300,767	9.06%

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.

2020-100-26-26	Salaries	8,457,982	9,041,280	583,298	6.90%
2020-415-19-19	Newburgh Admin Assoc Conf	10,000	10,000	0	0.00%
2020-500-99-99	Supplies	15,750	15,750	0	0.00%
2020 Function Subtotal		8,483,732	9,067,030	583,298	6.88%

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	371,950	321,028	-50,922	-13.69%
2060-415-25-25	Contractual and Other	198,000	173,000	-25,000	-12.63%
2060-530-25-25	Supplies	7,000	7,000	0	0.00%
2060 Function Subtotal		576,950	501,028	-75,922	-13.16%

Codes 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	72,424,835	75,652,878	3,228,043	4.46%
2110-200-99-99	Equipment	29,000	29,000	0	0.00%
2110-400-99-99	Misc Contractual	1,501,500	1,472,200	-29,300	-1.95%
2110-480-99-99	Textbooks	1,144,000	992,500	-151,500	-13.24%
2110-490-99-99	BOCES Services	100,000	120,000	20,000	20.00%
2110-504-41-41	Supplies	1,324,967	942,125	-382,842	-28.89%
2110 Function Subtotal		76,524,302	79,208,703	2,684,401	3.51%

Code 2250 - Teaching - Exceptional Learners - 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 in-district, in a BOCES program, or in a private residential or non-residential program.

2250-110-26-26	Salaries	21,311,165	22,600,307	1,289,142	6.05%
2250-243-24-24	Equipment	6,750	4,000	-2,750	-40.74%
2250-400-24-24	Contracts and Other	20,241,500	21,282,500	1,041,000	5.14%
2250-500-24-24	Supplies	80,000	40,000	-40,000	-50.00%
2250 Function Subtotal		41,639,415	43,926,807	2,287,392	5.49%

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.

2280-130-26-04	Salaries	4,709,438	4,922,035	212,597	4.51%
2280-230-26-26	Equipment	31,200	31,200	0	0.00%
2280-400-46-46	Misc Contracts	250	250	0	0.00%
2280-419-46-46	Supplies	212,400	212,400	0	0.00%
2280 Function Subtotal		4,953,288	5,165,885	212,597	4.29%

Code 2330 - Teaching-Special Schools - This code covers the expenses associated with summer school programs for course recovery and extended year programmng.

2330-100-26-26	Salaries	210,000	215,000	5,000	2.38%
2330-419-41-41	Misc Contractual Expense	10,000	0	-10,000	-100.00%
2330 Function Subtotal		220,000	215,000	-5,000	-2.27%

Instructional Media

Code 2610 - School Library & AudioVisual - 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	1,499,334	1,526,874	27,540	1.84%
2610-419-56-56	Misc Contracts	125,513	125,513	0	0.00%
2610 Function Subtotal		1,624,847	1,652,387	27,540	1.69%

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	716,975	728,922	11,947	1.67%
2630-220-56-56	State Aided Hardware - District-wide	230,000	230,000	0	0.00%
2630-400-56-56	Service and Software	741,323	830,000	88,677	11.96%
2630-530-56-56	Computer Ed. - District-wide	142,028	100,000	-42,028	-29.59%
2630 Function Subtotal		1,830,326	1,888,922	58,596	3.20%

Pupil Services

Code 2805 - Attendance-Regular School - This code covers the cost of attendance teachers and the registration of students.

2805-150-26-26	Salaries	510,799	899,793	388,994	76.15%
2805-400-25-25	Misc Contracts	3,000	3,000	0	0.00%
2805-530-25-25	General Supplies	5,000	5,000	0	0.00%
2805 Function Subtotal		518,799	907,793	388,994	74.98%

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.					
2810-130-26-26	Salaries	2,817,641	3,110,564	292,923	10.40%
2810-490-04-99	BOCES Services	1,965	1,965	0	0.00%
2810-530-50-50	Supplies	2,100	2,100	0	0.00%
2810 Function Subtotal		2,821,706	3,114,629	292,923	10.38%
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	2,851,345	2,982,866	131,521	4.61%
2815-230-28-28	Health Services Equipment	1,000	1,000	0	0.00%
2815-400-28-28	Contracts	333,450	333,450	0	0.00%
2815-500-28-28	Supplies	23,700	23,700	0	0.00%
2815 Function Subtotal		3,209,495	3,341,016	131,521	4.10%
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	Salaries	1,650,762	1,905,584	254,822	15.44%
2820-449-24-24	Professional Services	50,000	50,000	0	0.00%
2820-512-24-24	Standardized Tests	40,000	40,000	0	0.00%
2820 Function Subtotal		1,740,762	1,995,584	254,822	14.64%
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	Salaries	1,061,592	1,598,591	536,999	50.58%
2825 Function Subtotal		1,061,592	1,598,591	536,999	50.58%
Code 2850 - Co-Curricular Activities-Regular School - Costs related to various students activities.					
2850-415-34-34	Debate Travel	15,000	15,000	0	0.00%
2850-530-34-34	Solar Car Supplies	5,000	5,000	0	0.00%
2850-530-47-47	Supplies	2,800	2,800	0	0.00%
2850-583-27-27	Crew Club	15,000	15,000	0	0.00%
2850 Function Subtotal		37,800	37,800	0	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.					
2855-131-26-99	Coaching Stipends	573,005	656,320	83,315	14.54%
2855-280-27-27	Athletic Equipment	51,000	51,000	0	0.00%
2855-400-27-27	Misc Contracts	212,450	212,450	0	0.00%
2855-500-27-27	Supplies	75,950	74,950	-1,000	-1.32%
2855 Function Subtotal		912,405	994,720	82,315	9.02%
PUPIL TRANSPORTATION					
Code 5510 - District Transportation Services - This code includes the administrative costs associated with student transportation, including District staff and routing software.					
5510-161-26-26	Support Staff Xtra Earnin	0	0	0	-
5510-161-26-99	Support Staff Xtra Earnings	10,000	10,000	0	0.00%
5510-160-26-26	Support Staff Salaries	251,012	342,940	91,928	36.62%
5510-416-02-99	Travel-Other	500	500	0	0.00%
5510-419-02-99	Misc Contractual Expenses	38,750	30,000	-8,750	-22.58%
5510-530-02-99	Supplies	7,000	5,000	-2,000	-28.57%
5510-571-02-99	District Provided Fuel	750,000	990,000	240,000	32.00%
5510 Function Subtotal		1,057,262	1,378,440	321,178	30.38%
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	15,350,000	16,197,283	847,283	5.52%
5540-418-02-99	Contract Trans District Wide	50,000	35,000	-15,000	-30.00%
5540-419-02-99	Special Ed Trans & 504 cl	0	80,000	80,000	-
5540-419-27-27	Interschlastic Athl Trans	175,000	175,000	0	0.00%
5540-419-40-40	Field Trips - Science	0	5,000	5,000	-
5540-419-46-46	Field Trips-Occupational	20,000	15,000	-5,000	-25.00%
5540-419-47-47	Field Trips-Music & Band	5,000	5,000	0	0.00%
5540 Function Subtotal		15,600,000	16,512,283	912,283	5.85%

UNDISTRIBUTED

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	3,200,529	3,300,000	99,471	3.11%
9020-800-04-99	Teacher Retirement	11,637,173	12,868,301	1,231,128	10.58%
9030-800-04-99	Social Security	10,740,809	10,800,000	59,191	0.55%
9040-800-04-99	Workers Comp Premiums	155,000	155,000	0	0.00%
9040-801-04-99	Workers Comp Claims	1,100,000	1,100,000	0	0.00%
9040-802-04-99	Workers Comp Administration	60,000	60,000	0	0.00%
9050-800-04-99	Unemployment Ins	100,000	100,000	0	0.00%
9060-151-26-99	HI Buyout-Teacher	300,000	300,000	0	0.00%
9060-161-26-99	HI Buyout-CS	40,000	40,000	0	0.00%
9060-800-04-99	Medical Insurance	53,430,270	55,430,750	2,000,480	3.74%
9060-800-26-26	Health Ins Buy Out - Ret	109,000	109,000	0	0.00%
9060-801-04-99	Dental and Vision	2,451,756	2,906,304	454,548	18.54%
9060-802-04-99	Medicare Reimbursement	2,492,050	2,492,050	0	0.00%
9060-803-04-99	Employees Assistance Prog	45,000	45,000	0	0.00%
9060-804-04-99	Health Reimb Account Adm	17,600	17,600	0	0.00%
9089-801-04-99	District Retirement-TRS	300,000	300,000	0	0.00%

Total Employee Benefits		86,179,187	90,024,005	3,844,818	4.46%
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Code 9901 - Interfund Transfers - 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	1,776,031	0	0.00%
9901-960-04-99	Transfer To Debt Service	12,699,867	10,975,789	-1,724,078	-13.58%
9901 Function Subtotal		14,475,898	12,751,820	-1,724,078	-11.91%

TOTAL GENERAL FUND		293,207,684	304,950,018	11,742,334	4.00%
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