

# Brewster Central School District

## Supplemental Schedule: 3-year Budget & Expenditure History

Budget Group	SBM-1 Budget Code	2015-16		2016-17		2017-18	
		Adopted Budget	Actual Expense	Adopted Budget	Actual Expense	Adopted Budget	Actual Expense

### **BOARD OF EDUCATION**

*Board meetings, policy implementation, memberships, and legal notices*

Contractual and Other	A1010.4	16,850	26,039	19,750	14,715	21,150	19,639
Materials and Supplies	A1010.45	1,600	1,586	2,200	784	2,200	175
BOCES Services	A1010.49	8,640	20,408	5,000	4,475	4,300	6,652
		27,090	48,033	26,950	19,974	27,650	26,466

### **DISTRICT CLERK**

*Responsible for attending all public meetings, record-keeping, corresponding and conducting business on behalf of the Board of Education*

Non-Certificated Salaries	A1040.16	8,795	8,954	8,861	10,031	9,083	9,386
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### **DISTRICT MEETING**

*Budget vote and trustee election, public notices, election officials, and training*

Non-Certificated Salaries	A1060.16	3,000	1,727	3,000	820	3,000	3,676
Contractual and Other	A1060.4	15,050	8,605	15,100	9,037	15,100	17,946
Materials and Supplies	A1060.45	550	0	575	486	575	325
		18,600	10,332	18,675	10,343	18,675	21,947

### **CHIEF SCHOOL ADMINISTRATION**

*Leadership, management, and supervision of the entire school system, including the implementation of the District's Strategic Coherence Plan*

Certificated Salaries	A1240.15	254,831	254,831	254,831	232,069	230,000	236,325
Non-Certificated Salaries	A1240.16	108,401	108,401	109,156	111,710	111,710	114,747
Contractual and Other	A1240.4	21,002	19,340	22,862	23,080	23,860	24,395
Materials and Supplies	A1240.45	600	35	600	2,222	600	358
		384,834	382,607	387,449	369,081	366,170	375,825

### **BUSINESS ADMINISTRATION**

*Management and supervision of the District's financial resources, including payroll, purchasing, insurance coordination, etc.*

Certificated Salaries	A1310.15	153,392	153,392	154,534	281,831	302,260	344,458
Non-Certificated Salaries	A1310.16	356,555	339,894	354,180	350,051	369,570	346,286
Contractual and Other	A1310.4	25,120	30,710	25,120	7,301	25,120	14,720
Materials and Supplies	A1310.45	13,050	5,195	12,750	5,307	10,100	11,732
BOCES Services	A1310.49	10,220	12,019	10,300	6,018	10,300	17,198
		558,337	541,210	556,884	650,508	717,350	734,394

### **AUDITING**

*Weekly audit of payments (Claims Audit), efficiency/quality control audits (Internal Audit), and the annual financial statement audit (External Audit)*

Non-Certificated Salaries	A1320.16	12,324	12,324	12,416	12,726	12,726	14,000
Contractual and Other	A1320.4	60,500	49,750	61,900	37,926	61,900	47,525
		72,824	62,074	74,316	50,652	74,626	61,525

Budget Group

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**TREASURER**

*Maintains the District's accounting records, invests funds, & performs other related financial functions*

Non-Certificated Salaries	A1325.16	244,593	244,551	249,524	150,199	148,959	153,076
Contractual and Other	A1325.4	3,400	865	3,400	210	1,000	139
Materials and Supplies	A1325.45	200	0	200	0	200	0
		248,193	245,416	253,124	150,409	150,159	153,215

**TAX COLLECTION**

*Costs associated with collecting taxes levied on both residential and commercial properties*

Non-Certificated Salaries	A1330.16	11,953	11,953	12,042	12,343	12,343	12,701
Contractual and Other	A1330.4	10,500	8,473	10,500	9,093	10,500	7,618
Materials and Supplies	A1330.45	1,000	418	1,000	429	1,000	887
		23,453	20,844	23,542	21,865	23,843	21,206

**PURCHASING**

*Fees associated with cooperative purchasing organizations used to solicit the best value for goods and services*

Contractual and Other	A1345.4	18,000	12,680	18,000	8,650	18,000	8,600
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**FISCAL AGENT**

*Fees associated with the issuance of Bond Anticipation Notes (BANs), bonds, and other debt instruments*

Contractual and Other	A1380.4	17,000	26,511	20,000	8,299	20,000	11,492
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**LEGAL**

*Attorneys fees for general counsel, litigation, personnel issues, legal opinions, bond counsel, impartial hearings, etc.*

Contractual and Other	A1420.4	283,627	251,765	270,000	216,814	270,000	386,120
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**PERSONNEL**

*Recruitment, fingerprinting, certification verification, employee benefits administration, and employment assistance*

Non-Certificated Salaries	A1430.16	212,172	275,117	385,937	393,157	400,616	403,229
Contractual and Other	A1430.4	23,550	23,777	35,800	19,542	40,200	16,823
Materials and Supplies	A1430.45	0	105	0	215	300	228
BOCES Services	A1430.49	50,913	144,992	113,187	110,882	122,418	123,612
		286,635	443,991	534,924	523,796	563,534	543,892

**RECORDS MANAGEMENT**

*Records retention and disposal in accordance with General Municipal Law*

Contractual and Other	A1460.4	3,000	1,089	3,000	1,614	3,000	1,152
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**PUBLIC INFORMATION SERVICES**

*Electronic communication systems and website development*

Contractual and Other	A1480.4	17,000	13,460	13,600	13,620	16,750	10,220
BOCES Services	A1480.49	0	18,277	8,500	20,299	16,767	38,118
		17,000	31,737	22,100	33,919	33,517	48,338

**OPERATIONS & MAINTENANCE**

*Day-to-day operations and maintenance of over 500,000 square feet of building space and 12 athletic fields*

Non-Certificated Salaries	A162X.16	2,504,111	2,340,652	2,492,266	2,380,961	2,624,842	2,624,809
Equipment	A162X.2	14,500	59,896	41,000	0	41,000	98,593
Contractual and Other	A162X.4	1,899,649	1,574,678	1,903,175	1,730,561	1,974,405	1,865,320
Materials and Supplies	A162X.45	414,200	325,959	415,700	285,736	418,700	358,301
BOCES Services	A162X.49	100,000	133,036	120,000	95,222	126,000	101,223
		4,932,460	4,434,221	4,972,141	4,492,480	5,184,947	5,048,246

Budget Group

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**CENTRAL PRINTING & MAILING**

*Supplies and postage for required written communications and public notices*

Contractual and Other	A1670.4	10,000	8,388	10,588	8,388	10,600	9,174
Materials and Supplies	A1670.45	70,000	51,257	65,000	54,413	62,500	44,633
BOCES Services	A1670.49	0	2,321	0	2,456	2,500	2,293
		80,000	61,966	75,588	65,257	75,600	56,100

**CENTRAL DATA PROCESSING**

*Local Area Network (LAN) maintenance, internet, telecommunications, data warehousing, and disaster-recovery backup systems*

Equipment	A1680.2	0	7,549	0	33,977	20,000	73,090
Contractual and Other	A1680.4	0	0	0	40,266	49,440	52,568
Materials and Supplies	A1680.45	0	0	0	0	10,000	8,034
BOCES Services	A1680.49	474,020	346,539	416,511	299,184	350,350	412,692
		474,020	354,088	416,511	373,427	429,790	546,384

**UNALLOCATED INSURANCE**

Premiums for property & casualty insurance

A1910.4	434,741	306,204	350,000	315,659	350,000	319,419
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**SCHOOL ASSOCIATION DUES**

Memberships in regional, State, and Federal education organizations

A1920.4	15,000	14,708	15,100	14,869	15,600	15,087
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**JUDGMENTS & CLAIMS**

Reimbursements for no-fault property damages incurred

A1930.4	5,000	22,660	5,000	186	5,000	0
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**REFUNDS OF PROPERTY TAXES**

Refunds for property tax certiorari judgments

A1964.4	62,000	65,259	64,000	223,500	64,000	25,602
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**BOCES ADMIN & CAPITAL CHARGE**

Brewster's obligation for participating in Putnam/Northern Westchester BOCES

A1981.49	463,367	455,222	488,752	482,059	509,530	504,924
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**OTHER (PUBLIC LIBRARY DUES)**

Distributions to public libraries within the District

A1989.4	15,000	11,908	15,000	11,908	15,000	11,908
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**TOTAL - GENERAL SUPPORT**

	<b>8,448,976</b>	<b>7,813,479</b>	<b>8,619,917</b>	<b>8,055,300</b>	<b>8,945,074</b>	<b>8,931,228</b>
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**CURRICULUM DEVELOPMENT & SUPERVISION**

*District-wide planning and implementation of curriculum, assessment, and professional learning*

Certificated Salaries	A2010.15	174,366	189,264	180,739	204,881	239,750	212,463
Non-Certificated Salaries	A2010.16	71,122	76,189	75,257	75,538	78,780	78,615
Contractual and Other	A2010.4	63,900	138,016	108,400	75,401	152,900	133,846
Materials and Supplies	A2010.45	4,926	2,887	4,926	4,513	4,926	3,579
		314,314	406,356	369,322	360,333	476,356	428,503

**SUPERVISION - GENERAL EDUCATION**

*Oversight of both instructional and non-instructional activities at the school buildings*

Certificated Salaries	A2020.15	1,724,285	1,750,791	1,749,626	1,710,039	1,590,032	1,658,781
Non-Certificated Salaries	A2020.16	707,400	694,969	718,297	719,669	683,236	695,645
Contractual and Other	A2020.4	8,985	1,939	5,235	14,563	5,735	1,498
Materials and Supplies	A2020.45	15,943	3,867	15,700	4,238	15,700	316
		2,456,613	2,451,566	2,488,858	2,448,509	2,294,703	2,356,240

Budget Group

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**IN-SERVICE TRAINING**

*District-wide professional learning for educators*

Certificated Salaries	A2070.15	29,400	12,308	30,000	0	30,000	247
BOCES Services	A2070.49	5,000	22,700	7,000	31,865	30,000	49,264
		34,400	35,008	37,000	31,865	60,000	49,511

**TEACHING - GENERAL EDUCATION**

*Instructional staff and instructional materials such as textbooks, workbooks, and supplies*

Certificated Salaries, K-3	A2110.12a	5,474,301	5,118,594	5,320,756	5,378,675	5,550,474	5,615,440
Certificated Salaries, 4-6	A2110.12b	5,203,208	5,015,298	5,211,246	4,810,035	5,152,026	4,783,254
Certificated Salaries, 7-12	A2110.13	12,492,069	12,255,419	12,818,156	12,706,874	13,012,654	12,918,385
Substitute Salaries	A2110.14	472,645	405,427	472,645	361,946	460,000	402,615
Non-Certificated Salaries	A2110.16	1,109,015	1,026,988	1,130,979	1,153,972	1,259,817	1,321,064
Equipment	A2110.2	24,776	26,101	38,523	83,553	61,314	265,912
Contractual and Other	A2110.4	891,578	1,649,235	1,051,306	842,135	1,098,862	1,161,642
Materials and Supplies	A2110.45	318,028	272,473	325,960	243,888	357,047	241,098
Tuition-Public Districts in NYS	A2110.471	60,000	31,260	60,000	15,836	60,000	30,203
Textbooks	A2110.48	253,447	326,706	333,895	270,216	238,354	175,534
BOCES Services	A2110.49b	185,190	242,808	292,080	256,942	253,780	409,026
		26,484,257	26,370,309	27,055,546	26,124,072	27,504,328	27,324,173

**TEACHING - SPECIAL EDUCATION**

*Instructional staff and instructional materials used in delivering services to students w/Individualized Educational Plans (IEPs)*

Certificated Salaries	A2250.15	7,380,861	7,243,631	7,166,229	6,997,864	7,276,504	7,253,445
Non-Certificated Salaries	A2250.16	942,580	970,498	1,093,300	905,139	1,226,862	914,209
Equipment	A2250.2	13,200	11,237	13,200	12,480	14,100	6,726
Contractual and Other	A2250.4	63,700	97,201	95,700	41,948	71,760	79,636
Materials and Supplies	A2250.45	26,500	45,517	22,500	22,703	23,625	20,106
Tuition: Public Schools	A2250.471	0	0	0	0	0	0
Tuition: Private Schools	A2250.472	1,533,887	1,471,827	1,350,876	1,202,378	1,357,233	1,367,462
BOCES Services	A2250.49	1,583,201	1,647,819	1,952,403	1,946,308	1,995,591	2,063,892
		11,543,929	11,487,730	11,694,208	11,128,820	11,965,675	11,705,476

**OCCUPATIONAL EDUCATION**

*Contract service with BOCES to provide career and technical education to students*

BOCES Services	A2280.49	1,166,511	1,166,511	1,148,253	1,148,253	816,199	816,199
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**SCHOOL LIBRARY & AUDIOVISUAL**

*Costs associated with operating library-media centers within the school buildings*

Certificated Salaries	A2610.15	478,266	456,737	469,701	475,191	484,414	490,278
Equipment	A2610.2	360	0	0	12,136	10,282	6,412
Contractual and Other	A2610.4	13,187	7,899	21,778	13,655	16,477	12,847
Materials and Supplies	A2610.45	7,353	5,239	5,083	4,270	5,343	4,902
State-Aided Computer Software	A2610.46	16,500	12,221	18,000	17,720	19,500	19,043
		515,666	482,096	514,562	522,972	536,016	533,482

**COMPUTER-ASSISTED INSTRUCTION**

*Technology support, instructional hardware/software, internet services, etc.*

Certificated Salaries	A2630.15	212,913	267,162	297,924	418,901	353,014	280,083
Non-Certificated Salaries	A2630.16	617,075	632,636	615,326	616,366	634,396	620,140
Equipment	A2630.2	25,000	123,158	30,201	171,690	31,100	75,097
Computer Hardware/Contractual	A2630.4a	327,573	324,039	404,666	389,112	361,793	379,920
Materials and Supplies	A2630.45	118,370	84,888	118,370	68,910	118,370	84,187
State-Aided Computer Software	A2630.46	58,009	32,219	68,129	58,456	151,169	53,849
BOCES Services	A2630.49	8,651	15,722	12,359	13,225	14,786	19,724
		1,367,591	1,479,824	1,546,975	1,736,660	1,664,628	1,513,000

Budget Group

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**COUNSELING**

*Provides direct support to both college-bound and career-bound students*

Certificated Salaries	A2810.15	1,006,113	1,016,488	1,029,126	1,038,664	1,100,662	1,221,052
Non-Certificated Salaries	A2810.16	137,969	131,142	132,241	134,979	137,090	139,517
Contractual and Other	A2810.4	3,803	2,628	13,838	3,875	4,559	2,878
Materials and Supplies	A2810.45	19,362	12,038	16,928	13,606	17,645	11,646
		1,167,247	1,162,296	1,192,133	1,191,124	1,259,956	1,375,093

**HEALTH SERVICES**

*Direct medical services to in-district students and reimbursements for students attending private/parochial schools*

Non-Certificated Salaries	A2815.16	371,317	364,058	381,158	379,899	413,755	396,935
Equipment	A2815.2	2,000	0	2,000	0	2,000	0
Contractual and Other	A2815.4	160,000	66,796	170,000	161,805	140,000	96,794
Materials and Supplies	A2815.45	7,000	6,791	7,000	6,294	7,500	6,118
		540,317	437,645	560,158	547,998	563,255	499,847

**PSYCHOLOGICAL SERVICES**

*Evaluation of students in developing instructional and behavioral interventions*

Certificated Salaries	A2820.15	669,107	657,064	669,856	603,323	535,876	591,806
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**SOCIAL WORK SERVICES**

*Therapeutic support to students and families to establish positive relationships and improved behaviors*

Certificated Salaries	A2825.15	523,376	523,375	458,051	470,974	515,491	477,771
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**CO-CURRICULAR ACTIVITIES**

*Costs associated with operating student clubs District-wide*

Certificated Salaries	A2850.15	263,653	275,219	276,309	349,627	338,765	355,675
Equipment	A2850.2	2,000	17,397	12,641	9,930	12,772	14,788
Contractual and Other	A2850.4	28,900	11,738	25,800	15,213	26,250	13,837
Materials and Supplies	A2850.45	7,600	5,817	9,200	7,505	12,000	3,097
		302,153	310,171	323,950	382,275	389,787	387,397

**INTERSCHOLASTIC ATHLETICS**

*Costs associated with operating the physical education, health, and athletics program*

Certificated Salaries	A2855.15	383,338	372,686	393,325	384,339	559,063	552,418
Non-Certificated Salaries	A2855.16	46,900	29,414	46,900	43,688	161,910	98,468
Equipment	A2855.2	13,055	39,735	22,600	24,660	15,825	39,276
Contractual and Other	A2855.4	150,793	127,234	160,618	153,763	168,365	150,858
Materials and Supplies	A2855.45	49,590	54,067	53,100	49,278	53,100	38,981
BOCES Services	A2855.49	99,000	86,618	99,883	94,180	100,000	96,451
		742,676	709,754	776,426	749,908	1,058,263	976,452

**TOTAL - INSTRUCTION**

<b>47,828,157</b>	<b>47,679,705</b>	<b>48,835,298</b>	<b>47,447,086</b>	<b>49,640,533</b>	<b>49,034,950</b>
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**TRANSPORTATION**

*Costs associated with the transport of over 3,200 students to both in-district and out-of-district schools*

Non-Certificated Salaries	A55XX.16	4,689,580	4,250,430	4,703,215	4,170,677	4,837,987	4,396,364
Equipment	A55XX.2	38,000	71,932	40,000	81,697	55,000	2,540
Contractual and Other	A55XX.4	392,068	333,188	426,670	286,608	432,374	371,542
Materials and Supplies	A55XX.45	989,904	616,235	962,000	599,357	920,000	674,518
BOCES Services	A55XX.49	2,500	0	4,260	0	0	4,260
<b>TOTAL - PUPIL TRANSPORTATION</b>		<b>6,112,052</b>	<b>5,271,785</b>	<b>6,136,145</b>	<b>5,138,339</b>	<b>6,245,361</b>	<b>5,449,224</b>

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**CIVIC ACTIVITIES**

*Activities associated with operating the Brewster Community Learning Center (BCLC)*

Certificated Salaries	A8060.15	0	0	0	1,080	137,714	7,373
Non-Certificated Salaries	A8060.16	0	0	0	9,200	35,248	63,487
Contractual and Other	A8060.4	0	0	0	3,001	0	89,667
Materials and Supplies	A8060.45	0	0	0	1,625	5,000	220
<b>TOTAL - CIVIC ACTIVITIES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>14,906</b>	<b>177,962</b>	<b>160,747</b>

**EMPLOYEE BENEFITS**

*State-mandated and contractual obligations relating to District-wide employment contracts*

Employees' Retirement (ERS)	A9010.8	2,130,471	2,490,586	1,954,227	2,849,510	1,804,442	1,624,581
Teachers' Retirement (TRS)	A9020.8	4,706,958	4,769,300	4,403,811	4,208,483	3,761,948	3,645,632
Social Security & Medicare	A9030.8	3,651,872	3,402,410	3,816,418	3,543,225	3,891,190	3,702,404
Workers' Compensation Insurance	A9040.8	798,076	754,531	798,076	794,944	798,122	768,094
Life Insurance	A9045.8	17,325	14,681	17,325	14,864	17,325	15,288
Unemployment Insurance	A9050.8	62,000	8,706	29,000	4,626	20,000	4,618
Disability Insurance	A9055.8	55,300	26,995	40,000	25,205	40,000	26,378
Hospital, Medical & Dental Insurance	A9060.8	10,370,690	10,049,074	10,657,579	10,403,341	11,937,870	11,481,196
Other Union Welfare Benefits	A9070.8	1,101,156	1,038,836	1,099,563	1,084,645	1,127,719	1,096,843
<b>TOTAL - EMPLOYEE BENEFITS</b>		<b>22,893,848</b>	<b>22,555,119</b>	<b>22,815,999</b>	<b>22,928,843</b>	<b>23,398,616</b>	<b>22,365,034</b>

**DEBT SERVICE**

*Principal and interest payment obligations for prior years borrowings*

Construction Bonds Principal & Interest	A9711.6	3,376,690	3,112,830	5,198,468	5,198,467	5,192,745	5,192,744
Bond Anticipation Notes Principal & Int	A9730.6	848,994	902,399	380,112	380,112	1,057,963	1,857,962
Install Purchase Agrmt (Tech) P & I	A9785.6b	255,979	89,260	105,148	105,148	105,148	105,147
Energy Perf Contract Principal & Int	A9789.6	0	255,978	255,979	255,978	255,979	255,977
<b>TOTAL - DEBT SERVICE</b>		<b>4,481,663</b>	<b>4,360,467</b>	<b>5,939,707</b>	<b>5,939,705</b>	<b>6,611,835</b>	<b>7,411,830</b>

**INTERFUND TRANSFER-SPECIAL AID FUND**

*Costs of providing summer school for special education students in accordance with Individualized Educational Plans (IEP's); requires a transfer to the Special Aid Fund*

<b>TOTAL - INTERFUND TRANS (SA)</b>	A9901.95	<b>183,100</b>	<b>349,096</b>	<b>420,000</b>	<b>305,240</b>	<b>420,000</b>	<b>288,492</b>
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**INTERFUND TRANSFER-CAPITAL FUND**

*Capital improvements authorized by voter proposition or emergency declaration by Board of Education resolution*

<b>TOTAL - INTERFUND TRANS (CAP)</b>	A9950.9	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
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<b>GRAND TOTAL EXPENDITURES</b>		<b>89,947,796</b>	<b>88,029,651</b>	<b>92,767,066</b>	<b>89,829,419</b>	<b>95,439,381</b>	<b>94,141,505</b>
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Budget Group	SBM-1 Budget Code	2015-16		2016-17		2017-18	
		Adopted Budget	Actual Expense	Adopted Budget	Actual Expense	Adopted Budget	Actual Expense
<b>SUMMARY</b>							
BOARD OF EDUCATION		27,090	48,033	26,950	19,974	27,650	26,466
DISTRICT CLERK		8,795	8,954	8,861	10,031	9,083	9,386
DISTRICT MEETING		18,600	10,332	18,675	10,343	18,675	21,947
CHIEF SCHOOL ADMINISTRATION		384,834	382,607	387,449	369,081	366,170	375,825
BUSINESS ADMINISTRATION		558,337	541,210	556,884	650,508	717,350	734,394
AUDITING		72,824	62,074	74,316	50,652	74,626	61,525
TREASURER		248,193	245,416	253,124	150,409	150,159	153,215
TAX COLLECTION		23,453	20,844	23,542	21,865	23,843	21,206
PURCHASING		18,000	12,680	18,000	8,650	18,000	8,600
FISCAL AGENT		17,000	26,511	20,000	8,299	20,000	11,492
LEGAL		283,627	251,765	270,000	216,814	270,000	386,120
PERSONNEL		286,635	443,991	534,924	523,796	563,534	543,892
RECORDS MANAGEMENT		3,000	1,089	3,000	1,614	3,000	1,152
PUBLIC INFORMATION SERVICES		17,000	31,737	22,100	33,919	33,517	48,338
OPERATIONS & MAINTENANCE		4,932,460	4,434,221	4,972,141	4,492,480	5,184,947	5,048,246
CENTRAL PRINTING & MAILING		80,000	61,966	75,588	65,257	75,600	56,100
CENTRAL DATA PROCESSING		474,020	354,088	416,511	373,427	429,790	546,384
UNALLOCATED INSURANCE		434,741	306,204	350,000	315,659	350,000	319,419
SCHOOL ASSOCIATION DUES		15,000	14,708	15,100	14,869	15,600	15,087
JUDGMENTS & CLAIMS		5,000	22,660	5,000	186	5,000	0
REFUNDS OF PROPERTY TAXES		62,000	65,259	64,000	223,500	64,000	25,602
BOCES ADMIN & CAPITAL CHARGE		463,367	455,222	488,752	482,059	509,530	504,924
OTHER (PUBLIC LIBRARY DUES)		15,000	11,908	15,000	11,908	15,000	11,908
<b>Total - General Support</b>		<b>8,448,976</b>	<b>7,813,479</b>	<b>8,619,917</b>	<b>8,055,300</b>	<b>8,945,074</b>	<b>8,931,228</b>
CURRICULUM DEVELOPMENT & SUPERVISION		314,314	406,356	369,322	360,333	476,356	428,503
SUPERVISION - GENERAL EDUCATION		2,456,613	2,451,566	2,488,858	2,448,509	2,294,703	2,356,240
IN-SERVICE TRAINING		34,400	35,008	37,000	31,865	60,000	49,511
TEACHING - GENERAL EDUCATION		26,484,257	26,370,309	27,055,546	26,124,072	27,504,328	27,324,173
TEACHING - SPECIAL EDUCATION		11,543,929	11,487,730	11,694,208	11,128,820	11,965,675	11,705,476
OCCUPATIONAL EDUCATION		1,166,511	1,166,511	1,148,253	1,148,253	816,199	816,199
SCHOOL LIBRARY & AUDIOVISUAL		515,666	482,096	514,562	522,972	536,016	533,482
COMPUTER-ASSISTED INSTRUCTION		1,367,591	1,479,824	1,546,975	1,736,660	1,664,628	1,513,000
COUNSELING		1,167,247	1,162,296	1,192,133	1,191,124	1,259,956	1,375,093
HEALTH SERVICES		540,317	437,645	560,158	547,998	563,255	499,847
PSYCHOLOGICAL SERVICES		669,107	657,064	669,856	603,323	535,876	591,806
SOCIAL WORK SERVICES		523,376	523,375	458,051	470,974	515,491	477,771
CO-CURRICULAR ACTIVITIES		302,153	310,171	323,950	382,275	389,787	387,397
INTERSCHOLASTIC ATHLETICS		742,676	709,754	776,426	749,908	1,058,263	976,452
<b>Total - Instruction</b>		<b>47,828,157</b>	<b>47,679,705</b>	<b>48,835,298</b>	<b>47,447,086</b>	<b>49,640,533</b>	<b>49,034,950</b>
<b>Total - Pupil Transportation</b>		<b>6,112,052</b>	<b>5,271,785</b>	<b>6,136,145</b>	<b>5,138,339</b>	<b>6,245,361</b>	<b>5,449,224</b>
<b>Total - Civic Activities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>14,906</b>	<b>177,962</b>	<b>160,747</b>
<b>Total - Employee Benefits</b>		<b>22,893,848</b>	<b>22,555,119</b>	<b>22,815,999</b>	<b>22,928,843</b>	<b>23,398,616</b>	<b>22,365,034</b>
<b>Total - Debt Service</b>		<b>4,481,663</b>	<b>4,360,467</b>	<b>5,939,707</b>	<b>5,939,705</b>	<b>6,611,835</b>	<b>7,411,830</b>
<b>Total - Interfund Transfer (Special Aid)</b>		<b>183,100</b>	<b>349,096</b>	<b>420,000</b>	<b>305,240</b>	<b>420,000</b>	<b>288,492</b>
<b>Total - Interfund Transfer (Capital)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>89,947,796</b>	<b>88,029,651</b>	<b>92,767,066</b>	<b>89,829,419</b>	<b>95,439,381</b>	<b>94,141,505</b>