

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19

CODE	DESCRIPTION	2017-18 APPROVED BUDGET	2018-19 * PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2018-19 ** NEW BUDGET CONSIDERATIONS	2018-19 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	83,660	102,140	18,480	22.1%	31,500	133,640	49,980	59.7%
1200	Chief School Admin.	366,907	359,692	(7,215)	-2.0%	0	359,692	(7,215)	-2.0%
1300	Finance	576,110	630,767	54,657	9.5%	0	630,767	54,657	9.5%
1400	Legal/Personnel/Public Info	454,851	480,408	25,557	5.6%	20,000	500,408	45,557	10.0%
1600	Operation & Maint	4,038,660	4,288,396	249,736	6.2%	72,226	4,360,622	321,962	8.0%
1670	Messenger/Mailing	47,080	47,850	770	1.6%	0	47,850	770	1.6%
1680	Central Data Processing	502,453	607,545	105,092	20.9%	-	607,545	105,092	20.9%
1900	Special Items	462,398	491,299	28,901	6.3%	400,000	891,299	428,901	92.8%
5500	Transportation	2,216,788	2,330,762	113,974	5.1%	25,800	2,356,562	139,774	6.3%
9700	Debt Service	4,987,587	4,218,138	(769,449)	-15.4%	-	4,218,138	(769,449)	-15.4%
9900	Interfund Transfers	42,000	48,000	6,000	14.3%	200,000	248,000	206,000	490.5%
	TOTAL BUDGET	<u>\$13,778,494</u>	<u>\$13,604,997</u>	<u>(\$173,497)</u>	<u>-1.3%</u>	<u>\$749,526</u>	<u>\$14,354,523</u>	<u>576,029</u>	<u>4.2%</u>

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1010 Board of Education</u>										
400	Other Expense		32,000	37,000	5,000	15.6%	-	37,000	5,000	15.6%
450	Supplies		1,800	2,520	720	40.0%	-	2,520	720	40.0%
490	BOCES #		10,940	11,000	60	0.5%		11,000	60	
	Total Board of Education		\$ 44,740	\$ 50,520	\$ 5,780	12.9%	\$ 0	\$ 50,520	\$ 5,780	12.9%
<u>1040 District Clerk</u>										
160	Salary	1.0	14,495	14,495	-	0.0%	30,000	44,495	30,000	207.0%
400	Other Expense		8,000	8,000	-	0.0%	1,000	9,000	1,000	12.5%
450	Supplies		1,500	1,500	-	0.0%	500	2,000	500	33.3%
	Total District Clerk		\$ 23,995	\$ 23,995	\$ -	0.0%	\$ 31,500	\$ 55,495	\$ 31,500	131.3%
<u>1060 District Meeting</u>										
400	Other Expense		14,125.00	26,125	12,000	85.0%	-	26,125	12,000	85.0%
450	Supplies		800.00	1,500	700	87.5%	-	1,500	700	87.5%
	Total District Meeting		\$ 14,925	\$ 27,625	\$ 12,700	85.1%	\$ 0	\$ 27,625	\$ 12,700	85.1%
BOARD OF EDUCATION			\$ 83,660	\$ 102,140	\$ 18,480	22.1%	\$ 31,500	\$ 133,640	\$ 49,980	59.7%

* Push Ahead Budget: cost of maintaining existing programs and services
** New Considerations: recommended enhancements from Administration
Restated from 1680

NEW CONSIDERATIONS:

1040.160 Add registration and Records Management to Clerk position

PUSH AHEAD VARIANCES

1010.400 Additional amount for increased board size
1010.490 Board Docs moved from 1680

1060.400 Second vote for Capital Project
1060.450 Second vote for Capital Project

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1240 Chief School Administrator</u>										
150/160	Salary	2.0	347,207	339,192	(8,015)	-2.3%	-	339,192	(8,015)	-2.3%
200	Equipment		2,000	0	(2,000)	-100.0%	-	0	(2,000)	-100.0%
400	Other Expense		15,200	16,000	800	5.3%	-	16,000	800	0.0%
450	Supplies		2,500	4,500	2,000	80.0%	-	4,500	2,000	0.0%
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 366,907	\$ 359,692	\$ (7,215)	-2.0%	\$ 0	\$ 359,692	\$ (7,215)	-2.0%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCE

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19**

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
1310 Business Administration										
150/160	Salary	3.7	304,457	319,875	15,418	5.1%	-	319,875	15,418	5.1%
200	Equipment		2,000	0	(2,000)	-100.0%	-	0	(2,000)	-100.0%
400	Other Expense		57,100	63,500	6,400	11.2%	-	63,500	6,400	11.2%
450	Supplies		6,700	8,700	2,000	29.9%	-	8,700	2,000	29.9%
490	BOCES Services		63,156	68,223	5,067	8.0%	-	68,223	5,067	8.0%
	Total Business Administration		\$ 433,413	\$ 460,298	\$ 26,885	6.2%	\$ 0	\$ 460,298	\$ 26,885	6.2%
1320 Auditing										
400	External Auditor		31,000	38,000	7,000	22.6%	-	38,000	7,000	22.6%
401	Internal Auditor		16,000	30,000	14,000	87.5%	-	30,000	14,000	87.5%
402	Claims Auditor		8,100	8,400	300	3.7%	-	8,400	300	3.7%
	Total Auditing		\$ 55,100	\$ 76,400	\$ 21,300	38.7%	\$ 0	\$ 76,400	\$ 21,300	38.7%
1325 Treasurer										
160	Salary	1.0	87,322	93,769	6,447	7.4%	-	93,769	6,447	7.4%
450	Supplies		275	300	25	9.1%	-	300	25	9.1%
	Total Treasurer		\$ 87,597	\$ 94,069	\$ 6,472	7.4%	\$ 0	\$ 94,069	\$ 6,472	7.4%
	TOTAL FINANCE *		\$ 576,110	\$ 630,767	\$ 54,657	9.5%	\$ 0	\$ 630,767	\$ 54,657	9.5%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCES

1310.400 Additional costs for fiscal advisor for bond preparation
 1320.400 Internal Audit costs for Intensive area audit per SED Requirement
 1320.400 Will be bidding for External Audit - expected increase
 1325.160 Treasurer Salary budget for 17-18 does not reflect current salaries

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1420 Legal</u>										
400	Other Expense #		332,000	343,000	11,000	3.3%	-	343,000	11,000	3.3%
490	BOCES - Hearing Officer		300	500	200	66.7%	-	500	200	66.7%
	Total Legal		\$ 332,300	\$ 343,500	\$ 11,200	3.4%	\$ 0	\$ 343,500	\$ 11,200	3.4%
<u>1430 Personnel</u>										
160	Salary	1.0	65,008	71,058	6,050	9.3%	-	71,058	6,050	9.3%
400	Other Expense		7,500	4,500	(3,000)	-40.0%	-	4,500	(3,000)	-40.0%
450	Supplies		500	2,000	1,500	300.0%	-	2,000	1,500	300.0%
490	BOCES/Recruitment		14,050	16,000	1,950	13.9%	-	16,000	1,950	13.9%
	Total Personnel		\$ 87,058	\$ 93,558	\$ 6,500	7.5%	\$ 0	\$ 93,558	\$ 6,500	7.5%
<u>1480 Public Information</u>										
400	Other Expense		20,000	20,000	-	0.0%	-	20,000	0	0.0%
450	Supplies		2,250	2,250	-	100.0%	-	2,250	0	100.0%
490	BOCES Services		13,243	21,100	7,857	59.3%	20,000	41,100	27,857	210.4%
	Total Public Information		\$ 35,493	\$ 43,350	\$ 7,857	22.1%	\$ 20,000	\$ 63,350	\$ 27,857	78.5%
	TOTAL STAFF		\$ 454,851	\$ 480,408	\$ 25,557	5.6%	\$ 20,000	\$ 500,408	\$ 45,557	10.0%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

Restatement of \$50,000 from A2250.400

PUSH AHEAD VARIANCE

1420.400 Increase for Bond Counsel for capital project
1420.160 17-18 Budget does not reflect current salary
1480.490 Costs based on current year

NEW CONSIDERATIONS:

1480.490 Includes costs for annual survey (a portion is aidable)

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19**

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2017-18 APPROVED BUDGET	2018-19 * PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2018-19 ** NEW BUDGET CONSIDERATIONS	2018-19 PROPOSED BUDGET	CHANGE	% VARIANCE
1620 Operations										
160	Custodial Staff	26.0	1,831,725	1,943,091	111,366	6.1%	-	1,943,091	\$ 111,366	6.1%
200	Equipment		46,300	27,500	(18,800)	-40.6%	-	27,500	(18,800)	-40.6%
400	Other Expense - Daily operations		47,950	73,600	25,650	53.5%	-	73,600	25,650	53.5%
410	Building Security Services		200,000	200,000	0	0.0%	-	200,000	0	0.0%
420	Utilities		918,870	903,800	(15,070)	-1.6%	-	903,800	(15,070)	-1.6%
450	Supplies-Custodial. Operations		140,700	175,500	34,800	24.7%	11,226	186,726	46,026	32.7%
490	BOCES		38,650	45,250	6,600	17.1%	-	45,250	6,600	17.1%
SUB-TOTAL OPERATIONS			\$ 3,224,195	\$ 3,368,741	\$ 144,546	4.5%	\$ 11,226	\$ 3,379,967	\$ 155,772	4.8%
1621 Maintenance										
160	Maintenance Staff	2.0	135,365	142,905	7,540	5.6%	56,200	199,105	63,740	47.1%
200	Equipment		20,025	49,000	28,975	144.7%	-	49,000	28,975	144.7%
400	District-Wide Building Repairs		217,525	234,600	17,075	7.8%	(51,200)	183,400	(34,125)	-15.7%
400	Contractual Maintenance Services		149,900	193,500	43,600	29.1%	24,000	217,500	67,600	45.1%
400	Architect Fees		3,000	3,000			32,000	35,000	32,000	1066.7%
400	Maintenance Inspections		27,300	30,300	3,000	11.0%	-	30,300	3,000	11.0%
410	Major Capital Building Repairs		188,350	194,000	5,650	3.0%	-	194,000	5,650	3.0%
450	Supplies, Maintenance		73,000	72,350	(650)	-0.9%	-	72,350	(650)	-0.9%
SUB-TOTAL MAINTENANCE			\$ 814,465	\$ 919,655	\$ 105,190	12.9%	\$ 61,000	\$ 980,655	\$ 166,190	20.4%
TOTAL OPERATIONS AND MAINTENANCE			\$ 4,038,660	\$ 4,288,396	\$ 249,736	6.2%	\$ 72,226	\$ 4,360,622	\$ 321,962	8.0%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCES

1620.160 includes DO Receptionist/Security & Field Marshall

1620.400 \$25,000 for tree removal

1620.450 includes \$10,200 for dumpsters, recycling

1621.400 Maint Contractual includes additional electrical/plumbing repairs from aging infrastructure

NEW BUDGET CONSIDERATIONS

1621.45 Supplies to support Recycling initiatives at MS and Dows

1621.160 Second Maintenance Worker 56,200

(Benefits of \$22,400 to be added to Benefits budget - Total cost is \$78,600)

1621.400 Building Repair - amount deducted if hire additional staff (51,200)

1621.400 Maint Contractual

Second window/rain gutter cleaning 12,000

Hot water heater preventive maintenance 6,000

Air handlers/pump preventive maintenance 22,000

Less Work done by Additional Staff (16,000)

24,000

1621.400 Architect fees

32,000

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1670 Messenger and Mailing</u>									
190	Salaries Messenger	17,000	17,000	-	0.0%	-	17,000	-	0.0%
400	Other Expense - Postage	19,280	20,000	720	3.7%	-	20,000	720	3.7%
401	Rental of Machines	8,700	8,700	-	0.0%	-	8,700	-	0.0%
409	Mail Permits	1,400	1,450	50	3.6%	-	1,450	50	3.6%
450	Supplies	700	700	0	0.0%	-	700	0	0.0%
TOTAL MESSENGER & MAILING		\$ 47,080	\$ 47,850	770	1.6%	\$ 0	\$ 47,850	\$ 770	1.6%

* Push Ahead Budget: cost of maintaining existing programs and services
 ** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCES

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2018-19

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1680 Central Data Processing</u>									
200	Equipment	85,000	170,000	85,000	100.0%		170,000	85,000	100.0%
400	Other Expense	302,100	317,800	15,700	5.2%		317,800	15,700	5.2%
490	BOCES services ***	<u>115,353</u>	<u>119,745</u>	<u>4,392</u>	<u>3.8%</u>		<u>119,745</u>	<u>4,392</u>	<u>3.8%</u>
TOTAL CENTRAL DATA PROCESSING		\$ <u>502,453</u>	\$ <u>607,545</u>	\$ <u>105,092</u>	<u>20.9%</u>	\$ <u>0</u>	\$ <u>607,545</u>	\$ <u>105,092</u>	<u>20.9%</u>

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

Adjusted for Recoding of Board Docs to A1010

PUSH AHEAD VARIANCE

1680.200 Includes additional amount offset by reduced installment debt and A2680.200

Zero based budget each year

CMS Chassis Switch 85,000

TG Switch 8,000

HS second floor switch 16,000

HS/MS Meru saturation (wireless) 61,000

1680.400 Includes cost of increased bandwidth

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
<u>1900 SPECIAL ITEMS</u>									
1910.400	Insurance - NYSIR	188,000	195,000	7,000	3.7%		195,000	7,000	3.7%
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%
1964.400	Refund of Property Taxes	0	0	0	0.0%	400,000	400,000	400,000	100.0%
1981.490	BOCES Charge - Administration	161,476	183,740	22,264	13.8%		183,740	22,264	13.8%
1981.490	BOCES Charge - Capital	52,922	52,559	(363)	-0.7%		52,559	(363)	-0.7%
TOTAL SPECIAL ITEMS		\$ 462,398	\$ 491,299	28,901	6.3%	\$ 400,000	\$ 891,299	\$ 428,901	92.8%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCE

1981.490 Reflects BOCES high retiree health expenses and Other Post Employment Benefits

Note:
State Comptroller has required all BOCES to eliminate OPEB reserves (Other Post Employment Benefits). This is the second to last year of the step down so districts should expect an even larger admin cost in 2018-19 and beyond as there will be no reserves to offset the BOCES OPEB costs.

NEW CONSIDERATIONS

1964.400 Budget for tax certiorari refund payments

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2018-19

TRANSPORTATION

CODE	DESCRIPTION	FTE	2017-18 APPROVE D BUDGET	2018-19 * PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2018-19 ** NEW BUDGET CONSIDERATIONS	2018-19 PROPOSED BUDGET	CHANGE	% VARIANCE
5510 Transportation Services										
150	Transportation Director	0.30	53,288	54,087	799	1.5%	-	54,087	799	1.5%
400	Transportation Coordinator		99,000	102,300	3,300	3.3%		102,300	3,300	3.3%
	Total Transportation Services		\$ 152,288	\$ 156,387	\$ 4,099	2.7%	\$ 0	\$ 156,387	\$ 4,099	2.7%
5540.400 Private Carrier Contracts										
400.00	Transportation - In-District		850,000	880,850	30,850	3.6%	25,800	906,650	56,650	6.7%
400.01	Transportation - Private schools		750,000	530,875	(219,125)	-29.2%	-	530,875	-219,125	-29.2%
400.04	Transportation - Occ. Educ.		25,000	82,000	57,000	228.0%	-	82,000	57,000	228.0%
400.04	Transportation - Special Education		274,500	512,150	237,650	86.6%	-	512,150	237,650	86.6%
402	Transportation - Athletic/Field trips		165,000	168,500	3,500	2.1%		168,500	3,500	2.1%
	Total Private Carrier Services		\$ 2,064,500	\$ 2,174,375	\$ 109,875	5.3%	\$ 25,800	\$ 2,200,175	\$ 135,675	6.6%
	TOTAL PUPIL TRANSPORTATION		\$ 2,216,788	\$ 2,330,762	\$ 113,974	5.1%	\$ 25,800	\$ 2,356,562	\$ 139,774	6.3%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCE

Special Ed and Private schools are variable depending on quad assignments
 Out of District contract is up for bid - will update mid February upon new information
 Risk: Any large increases in fuel are not budgeted

NEW CONSIDERATIONS

5540.400 Late bus - Cost of two buses (north and south) at a time TBD

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2018-19
DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	2017-18 APPROVED BUDGET	2018-19 * PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2018-19 ** NEW BUDGET CONSIDERATIONS	2018-19 PROPOSED BUDGET	CHANGE	% VARIANCE
9711.600	Serial Bonds - Principal	2,815,000	2,920,000	105,000	3.7%	-	2,920,000	105,000	3.7%
9711.700	Serial Bonds - Interest	1,236,819	1,125,150	(111,669)	-9.0%	-	1,125,150	(111,669)	-9.0%
9731.600	B.A.N. Principal	700,000	0	(700,000.00)	-100.0%	-	0	(700,000)	-100.0%
9731.700	B.A.N. Interest	25,000	0	(25,000)	-100.0%	-	0	(25,000)	-100.0%
9785.600	Lease Purchase Principal	203,069	168,792	(34,277)	-16.9%	-	168,792	(34,277)	-16.9%
9785.700	Lease Purchase Interest TAN/State Ret Loan	7,699	4,196	(3,503)	-45.5%	-	4,196	(3,503)	-45.5%
	TOTAL DEBT SERVICE	\$ 4,987,587	\$ 4,218,138	\$ (769,449)	-15.4%	\$ 0	\$ 4,218,138	\$ (769,449)	-15.43%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCES

Based on debt schedules for current bonds or leases outstanding

BAN was used to finance tax certiorari refund payments, expiring at end of 2017-18

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2018-19

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2017-18 APPROVED BUDGET</u>	<u>2018-19 * PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ** NEW BUDGET CONSIDERATIONS</u>	<u>2018-19 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
9901.95	Transfer to Special Aid Fund Transfer to Capital Fund	42,000	48,000	6,000	14.3%	- 200,000	48,000 200,000	6,000	14.3% n/a
	TOTAL Interfund Transfer	\$ 42,000	\$ 48,000	\$ 6,000	14.3%	\$ 200,000	\$ 248,000	\$ 206,000	490.5%

* Push Ahead Budget: cost of maintaining existing programs and services

** New Considerations: recommended enhancements from Administration

PUSH AHEAD VARIANCES

Governor Budget Proposal jeopardizes 80% reimbursement for Summer Special Ed program
Could potentially be reduced to 25% - this amount is not yet reflected in above

NEW CONSIDERATIONS

Transfer to increase Capital Fund Reserve for future projects/turf field replacemer
Expenditures from this reserve require voter approval