

IRVINGTON UNION FREE SCHOOL DISTRICT
General Support/Transportation/Debt Service

CODE	DESCRIPTION	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	VARIANCE	%	NEW BUDGET CONSIDER- ATIONS	2021-22 PROPOSED BUDGET	VARIANCE	%
1000	Board of Education	134,803	134,570	(233)	-0.2%	-	134,570	(233)	-0.2%
1200	Chief School Admin.	373,016	379,736	6,720	1.8%	0	379,736	6,720	1.8%
1300	Finance	659,007	674,598	15,591	2.4%	-	674,598	15,591	2.4%
1400	Legal/Personnel/Public Info	516,197	563,422	47,225	9.1%	0	563,422	47,225	9.1%
1600	Operation & Maint	4,392,567	4,500,214	107,647	2.5%	100,375	4,600,589	208,022	4.7%
1670	Messenger/Mailing	47,950	44,360	(3,590)	-7.5%	0	44,360	(3,590)	-7.5%
1680	Central Data Processing	534,520	622,696	88,176	16.5%	-	622,696	88,176	16.5%
1900	Special Items	614,937	640,278	25,341	4.1%	0	640,278	25,341	4.1%
5500	Transportation	2,692,102	2,704,485	12,383	0.5%	-	2,704,485	12,383	0.5%
9700	Debt Service	4,318,732	4,193,957	(124,775)	-2.9%	0	4,193,957	(124,775)	-2.9%
9900	Interfund Transfers	52,000	70,000	18,000	34.6%	-	70,000	18,000	34.6%
	TOTAL BUDGET	14,335,831	14,528,316	192,485	1.3%	100,375	14,628,691	292,860	2.0%

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1010 Board of Education												
400	Other Expense		38,000	38,000	-	0.0%	-	38,000	0	0.0%	22,676	47,935
450	Supplies		2,295	2,295	-	0.0%	-	2,295	0	0.0%	469	1,271
490	BOCES		11,275	11,275	-	0.0%	-	11,275	0	0.0%	10,750	10,711
	Total Board of Education		\$ 51,570	\$ 51,570	\$ -	0.0%	\$ 0	\$ 51,570	\$ -	0.0%	33,895	59,917
1040 District Clerk												
160	Salary	.6	45,108	44,450	(658)	-1.5%	-	44,450	(658)	-1.5%	44,126	51,313
400	Other Expense		9,000	9,000	-	0.0%	-	9,000	0	0.0%	1,270	817
450	Supplies		1,800	1,800	-	0.0%	-	1,800	0	0.0%	301	662
	Total District Clerk		\$ 55,908	\$ 55,250	\$ (658)	-1.2%	\$ 0	\$ 55,250	\$ (658)	-1.2%	45,697	52,792
1060 District Meeting												
400	Other Expense		18,365	18,000	(365)	-2.0%	-	18,000	(365)	-2.0%	14,075	16,598
450	Supplies		2,700	2,600	(100)	-3.7%	-	2,600	(100)	-3.7%	804	751
490	BOCES		6,260	7,150	890	N/A	-	7,150	890	N/A		
	Total District Meeting		\$ 27,325	\$ 27,750	\$ 425	1.6%	\$ 0	\$ 27,750	\$ 425	1.6%	14,879	17,349
TOTAL BOARD OF EDUCATION			\$ 134,803	\$ 134,570	\$ (233)	-0.2%	\$ 0	\$ 134,570	\$ (233)	-0.2%	94,471	130,058

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>1240 Chief School Administrator</u>												
150/160	Salary	2.0	351,266	358,236	6,970	2.0%	-	358,236	6,970	2.0%	345,054	339,289
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0
400	Other Expense		17,000	17,000	0	0.0%	-	17,000	0	0.0%	15,649	16,928
450	Supplies		4,750	4,500	(250)	-5.3%	-	4,500	(250)	0.0%	3,275	3,542
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 373,016	\$ 379,736	\$ 6,720	1.8%	\$ 0	\$ 379,736	\$ 6,720	1.8%	363,978	359,759

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1310 Business Administration												
150/160	Salary	3.7	339,529	347,411	7,882	2.3%	-	347,411	7,882	2.3%	328,631	319,384
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0	0
400	Other Expense		63,050	56,450	(6,600)	-10.5%	-	56,450	(6,600)	-10.5%	41,169	36,400
450	Supplies		7,830	8,647	817	10.4%	-	8,647	817	10.4%	3,896	5,436
490	BOCES Services		68,260	79,765	11,505	16.9%	-	79,765	11,505	16.9%	62,791	61,828
	Total Business Administration		\$ 478,669	\$ 492,273	\$ 13,604	2.8%	\$ 0	\$ 492,273	\$ 13,604	2.8%	436,487	423,048
1320 Auditing												
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	31,000	31,000
401	Internal Auditor		30,000	30,000	0	0.0%	-	30,000	0	0.0%	0	7,800
402	Claims Auditor		8,700	8,700	0	0.0%	-	8,700	0	0.0%	8,250	8,380
	Total Auditing		\$ 76,700	\$ 76,700	\$ 0	0.0%	\$ 0	\$ 76,700	\$ 0	0.0%	39,250	47,180
1325 Treasurer												
160	Salary	1.0	103,368	105,375	2,007	1.9%	-	105,375	2,007	1.9%	101,400	88,544
450	Supplies		270	250	(20)	-7.4%	-	250	(20)	-7.4%	0	104
	Total Treasurer		\$ 103,638	\$ 105,625	\$ 1,987	1.9%	\$ 0	\$ 105,625	\$ 1,987	1.9%	101,400	88,648
	TOTAL FINANCE		\$ 659,007	\$ 674,598	\$ 15,591	2.4%	\$ 0	\$ 674,598	\$ 15,591	2.4%	577,137	558,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1310.400

Recorded expense to 1480 for Emergency Alert Service

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANG E</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATION S</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1420 Legal												
400	Other Expense		348,500	356,000	7,500	2.2%	-	356,000	7,500	2.2%	249,467	327,652
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	330	0
	Total Legal		\$ 349,000	\$ 356,500	\$ 7,500	2.1%	\$ 0	\$ 356,500	\$ 7,500	2.1%	249,797	327,652
1430 Personnel												
160	Salary	1.0	76,323	79,960	3,637	4.8%	-	79,960	3,637	4.8%	74,852	73,058
400	Other Expense		30,500	29,000	(1,500)	-4.9%	-	29,000	(1,500)	-4.9%	2,738	4,035
450	Supplies		1,080	1,000	(80)	-7.4%	-	1,000	(80)	-7.4%	860	1,269
490	BOCES/Recruitment		15,944	16,512	568	3.6%	-	16,512	568	3.6%	19,208	14,714
	Total Personnel		\$ 123,847	\$ 126,472	\$ 2,625	2.1%	\$ 0	\$ 126,472	\$ 2,625	2.1%	97,658	93,076
1480 Public Information												
400	Other Expense		10,000	6,500	(3,500)	-35.0%	-	6,500	(3,500)	-35.0%	9,003	9,227
450	Supplies		2,250	2,250	-	100.0%	-	2,250	0	100.0%	915	25
490	BOCES Services		31,100	71,700	40,600	130.5%	-	71,700	40,600	130.5%	51,992	25,488
	Total Public Information		\$ 43,350	\$ 80,450	\$ 37,100	85.6%	\$ 0	\$ 80,450	\$ 37,100	85.6%	61,910	34,740
	TOTAL STAFF		\$ 516,197	\$ 563,422	\$ 47,225	9.1%	\$ 0	\$ 563,422	\$ 47,225	9.1%	409,365	455,468

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1480.490 Cost of annual culture survey not in 20-21 budget
 Recode expense from 1310.400 for Emergency Alert Service

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22**

OPERATIONS AND MAINTENANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1620 Operations												
160	Custodial Staff	27.0	2,005,214	2,030,000	24,786	1.2%		2,030,000	\$ 24,786	1.2%	1,883,132	1,862,460
200	Equipment		19,600	5,000	(14,600)	-74.5%	-	5,000	(14,600)	-74.5%	23,113	8,687
400	Other Expense - Daily operations		80,700	81,700	1,000	1.2%	-	81,700	1,000	1.2%	30,013	69,072
410	Building Security Services		301,500	312,042	10,542	3.5%		312,042	10,542	3.5%	173,224	269,903
420	Utilities		932,224	950,104	17,880	1.9%	-	950,104	17,880	1.9%	590,479	704,379
450	Supplies-Custodial. Operations		158,630	178,500	19,870	12.5%	46,350	224,850	66,220	41.7%	171,777	122,272
490	BOCES		118,722	120,900	2,178	1.8%		120,900	2,178	1.8%	59,466	48,737
SUB-TOTAL OPERATIONS			\$ 3,616,590	\$ 3,678,246	\$ 61,656	1.7%	\$ 46,350	\$ 3,724,596	\$ 108,006	3.0%	2,931,204	3,085,510
1621 Maintenance												
160	Maintenance Staff	2.0	216,277	224,543	8,266	3.8%		224,543	8,266	3.8%	216,308	200,459
200	Equipment		0	7,300	7,300	0.0%	54,025	61,325	61,325	13.5%	3,995	0
400	Building Repairs/Improvements		193,600	207,555	13,955	7.2%		207,555	13,955	7.2%	277,332	198,891
400	Contractual Maintenance Services		218,950	237,770	18,820	8.6%		237,770	18,820	8.6%	203,277	237,243
400	Architect Fees		25,000	25,000	0	0.0%		25,000	0	0.0%	0	34,341
400	Maintenance Inspections		49,150	48,800	(350)	-0.7%		48,800	(350)	-0.7%	12,638	20,449
450	Supplies, Maintenance		73,000	71,000	(2,000)	-2.7%	-	71,000	(2,000)	-2.7%	45,875	50,697
SUB-TOTAL MAINTENANCE			\$ 775,977	\$ 821,968	\$ 45,991	5.9%	\$ 54,025	\$ 875,993	\$ 100,016	12.9%	759,425	742,080
TOTAL OPERATIONS AND MAINTENANCE			\$ 4,392,567	\$ 4,500,214	\$ 107,647	2.5%	\$ 100,375	\$ 4,600,589	\$ 208,022	4.7%	3,690,629	3,827,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1620.200	Contingency
1620.410	Expect Security contract rebid will result in higher expense
1620.450	Increased supplies include BioProtect and PPE
1621.200	Riding lawn mower
1621.400	See budget presentation fo proposed projects

NEW BUDGET CONSIDERATIONS

Facilities Truck	\$54,025
Polycarbonate student desk shields	\$46,350

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>1670 Messenger and Mailing</u>											
190	Salaries Messenger	17,000	17,000	-	0.0%	-	17,000	-	0.0%	15,792	12,768
400	Other Expense - Postage	20,000	20,000	0	0.0%	-	20,000	0	0.0%	12,405	12,279
401	Rental of Machines	8,800	5,210	(3,590)	-40.8%	-	5,210	(3,590)	-40.8%	4,785	6,516
409	Mail Permits	1,450	1,450	0	0.0%	-	1,450	0	0.0%	2,740	160
450	Supplies	700	700	0	0.0%	-	700	0	0.0%	539	682
TOTAL MESSENGER & MAILING		\$ 47,950	\$ 44,360	(3,590)	-7.5%	\$ 0	\$ 44,360	(3,590)	-7.5%	36,261	32,405

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
1680 Central Data Processing											
200	Equipment	97,150	53,000	(44,150)	-45.4%		53,000	(44,150)	-45.4%	83,785	89,611
400	Other Expense	320,000	349,915	29,915	9.3%		349,915	29,915	9.3%	288,861	301,376
450	Supplies	0	79,468	79,468	N/A		79,468	79,468	N/A	2,795	
490	BOCES services	117,370	140,313	22,943	19.5%		140,313	22,943	19.5%	113,512	124,889
TOTAL CENTRAL DATA PROCESSING		\$ 534,520	\$ 622,696	\$ 88,176	16.5%	\$ 0	\$ 622,696	\$ 88,176	16.5%	488,953	515,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1680.200, 450 Zero based budget each year
 Core Switches
 Fiber Runs
 Indoor and Outdoor Access points
 Battery Backups

1680.400 Includes Cybersecurity Detection, Network Filtering, Google security
 which were all new in 2020-21 and expected to continue

1680.490 Recode from 400 code to 490 code
 Includes Classlink, Enrollment module and increased Privacy protection

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2019-20 ACTUAL</u>	<u>2018-19 ACTUAL</u>
<u>1900 SPECIAL ITEMS</u>											
1910.400	Insurance - NYSIR	195,000	205,000	10,000	5.1%		205,000	10,000	5.1%	187,290	179,389
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	29,112	29,166
1964.400	Refund of Property Taxes	75,000	75,000	0	0.0%		75,000	0	0.0%	958,626	481,018
1981.490	BOCES Charge - Administration	230,167	246,132	15,965	6.9%		246,132	15,965	6.9%	218,279	183,740
1981.490	BOCES Charge - Capital	54,770	54,146	(624)	-1.1%		54,146	(624)	-1.1%	54,752	52,559
TOTAL SPECIAL ITEMS		\$ 614,937	\$ 640,278	25,341	4.1%	\$ 0	\$ 640,278	\$ 25,341	4.1%	1,448,059	925,872

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1910.400 Insurance costs have increased due to CVA lawsuits, cyber attacks
1981.490 Reflects BOCES retiree health expenses and Other Post Employment Benefits

NEW CONSIDERATIONS

Note:
State Comptroller has required all BOCES to eliminate OPEB reserves (Other Post Employment Benefits). There is now no reserve left to offset these costs in BOCES Operating Budget, thus the increase in admin costs.

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2021-22
TRANSPORTATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2020-21 APPROVED BUDGET</u>	<u>2021-22 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2021-22 NEW BUDGET CONSIDERATIONS</u>	<u>2021-22 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>
5510 Transportation Services										
150	Transportation Director	0.30	58,602	59,485	883	1.5%	-	59,485	883	1.5%
400	Transportation Coordinator		105,500	109,000	3,500	3.3%		109,000	3,500	3.3%
	Total Transportation Services		\$ 164,102	\$ 168,485	\$ 4,383	2.7%	\$ 0	\$ 168,485	\$ 4,383	2.7%
5540.400 Private Carrier Contracts										
400.00	Transportation - In-District		855,000	855,000	-	0.0%		855,000	0	0.0%
400.01	Transportation - Private schools		675,000	675,000	-	0.0%	-	675,000	0	0.0%
400.04	Transportation - Occ. Educ.		32,000	32,000	-	0.0%	-	32,000	0	0.0%
400.04	Transportation - Special Education		700,000	700,000	-	0.0%	-	700,000	0	0.0%
402	Transportation - Athletic/Field trips		266,000	274,000	8,000	3.0%		274,000	8,000	3.0%
	Total Private Carrier Services		\$ 2,528,000	\$ 2,536,000	\$ 8,000	0.3%	\$ -	\$ 2,536,000	\$ 8,000	0.3%
	TOTAL PUPIL TRANSPORTATION		\$ 2,692,102	\$ 2,704,485	\$ 12,383	0.5%	\$ -	\$ 2,704,485	\$ 12,383	0.5%

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Special Ed and Private school costs are variable depending on quad assignments and student placement which varies year to year.

Risk: Any large increases in fuel or large increase in bid prices are not budgeted

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	2020-21 APPROVED BUDGET	2021-22 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2021-22 NEW BUDGET CONSIDERATIONS	2021-22 PROPOSED BUDGET	CHANGE	% VARIANCE	2019-20 ACTUAL	2018-19 ACTUALS
9711.600	Serial Bonds - Principal	3,220,000	3,360,000	140,000	4.3%	-	3,360,000	140,000	4.3%	3,035,000	2,920,000
9711.700	Serial Bonds - Interest	918,732	773,957	(144,775)	-15.8%	-	773,957	(144,775)	-15.8%	1,025,556	1,125,150
9731.600	B.A.N. Principal	0	0	-	0.0%	-	0	0	0.0%		
9731.700	B.A.N. Interest	180,000	60,000	(120,000)	0.0%	-	60,000	(120,000)	0.0%		
9785.600	Lease Purchase Principal	0	0	0	0.0%	-	0	0	0.0%	143,167	168,792
9785.700	Lease Purchase Interest TAN/State Ret Loan	0	0	0	0.0%	-	0	0	0.0%	1,511	4,195
	TOTAL DEBT SERVICE	\$ 4,318,732	\$ 4,193,957	\$ (124,775)	-2.9%	\$ 0	\$ 4,193,957	\$ (124,775)	-2.89%	4,205,234	4,218,137

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Based on debt schedules for current bonds or leases outstanding

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2021-22

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2020-21</u>	<u>2021-22</u>	<u>CHANGE</u>	<u>%</u>	<u>2021-22</u>	<u>2021-22</u>	<u>CHANGE</u>	<u>%</u>		
		<u>APPROVED</u>	<u>PUSH</u>			<u>NEW BUDGET</u>	<u>PROPOSED</u>			<u>VARIANCE</u>	<u>2019-20</u>
		<u>BUDGET</u>	<u>AHEAD</u>		<u>VARIANCE</u>	<u>CONSIDERATIONS</u>	<u>BUDGET</u>		<u>E</u>	<u>ACTUAL</u>	<u>ACTUAL</u>
9901.95	Transfer to Special Aid Fund Transfer to Capital Fund	52,000	70,000	18,000	34.6%	-	70,000 0	18,000	34.6% n/a	68,203	49,880
	TOTAL Interfund Transfer	<u>\$ 52,000</u>	<u>\$ 70,000</u>	<u>\$ 18,000</u>	<u>34.6%</u>	<u>\$ 0</u>	<u>\$ 70,000</u>	<u>\$ 18,000</u>	<u>34.6%</u>	<u>68,203</u>	<u>49,880</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

Transfer to Special Aid fund to record district 20% share of providing summer Special Ed services
Student placement can vary year to year.

NEW CONSIDERATIONS