

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

CODE	DESCRIPTION	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	TOTAL CHANGE	% VARIANCE
1000	Board of Education	133,950	135,558	1,608	1.2%	0	135,558	1,608	1.2%
1200	Chief School Admin.	366,517	373,266	6,749	1.8%	0	373,266	6,749	1.8%
1300	Finance	646,735	659,907	13,172	2.0%	45,000	704,907	58,172	9.0%
1400	Legal/Personnel/Public Info	530,169	536,317	6,148	1.2%	0	536,317	6,148	1.2%
1600	Operation & Maint	4,374,044	4,387,798	13,754	0.3%	138,000	4,525,798	151,754	3.5%
1670	Messenger/Mailing	47,950	47,950	0	0.0%	0	47,950	0	0.0%
1680	Central Data Processing	637,000	628,020	(8,980)	-1.4%	-	628,020	(8,980)	-1.4%
1900	Special Items	603,031	614,937	11,906	2.0%	0	614,937	11,906	2.0%
5500	Transportation	2,649,209	2,737,102	87,893	3.3%	0	2,737,102	87,893	3.3%
9700	Debt Service	4,238,595	4,318,732	80,137	1.9%	-	4,318,732	80,137	1.9%
9900	Interfund Transfers	55,000	52,000	(3,000)	-5.5%	0	52,000	(3,000)	-5.5%
	TOTAL BUDGET	<u>\$14,282,200</u>	<u>\$14,491,587</u>	<u>\$209,387</u>	<u>1.5%</u>	<u>\$183,000</u>	<u>\$14,674,587</u>	<u>392,387</u>	<u>2.7%</u>

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
BOARD OF EDUCATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1010 Board of Education											
400	Other Expense		37,000	38,000	1,000	2.7%	-	38,000	1,000	2.7%	47,935
450	Supplies		2,550	2,550	-	0.0%	-	2,550	0	0.0%	1,271
490	BOCES		11,275	11,275	-	0.0%	-	11,275	0		10,711
	Total Board of Education		\$ 50,825	\$ 51,825	\$ 1,000	2.0%	\$ 0	\$ 51,825	\$ 1,000	2.0%	59,917
1040 District Clerk											
160	Salary	.6	44,500	45,108	608	1.4%	-	45,108	608	1.4%	51,313
400	Other Expense		9,000	9,000	-	0.0%	-	9,000	0	0.0%	817
450	Supplies		2,000	2,000	-	0.0%	-	2,000	0	0.0%	662
	Total District Clerk		\$ 55,500	\$ 56,108	\$ 608	1.1%	\$ 0	\$ 56,108	\$ 608	1.1%	52,792
1060 District Meeting											
400	Other Expense		22,125	18,365	(3,760)	-17.0%	-	18,365	(3,760)	-17.0%	16,598
450	Supplies		5,500	3,000	(2,500)	-45.5%	-	3,000	(2,500)	-45.5%	751
490	BOCES		-	6,260	6,260	N/A	-	6,260	6,260	N/A	
	Total District Meeting		\$ 27,625	\$ 27,625	\$ 0	0.0%	\$ 0	\$ 27,625	\$ 0	0.0%	17,349
TOTAL BOARD OF EDUCATION			\$ 133,950	\$ 135,558	\$ 1,608	1.2%	\$ 0	\$ 135,558	\$ 1,608	1.2%	130,058

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1060.400 Use of BOLD to run election reduces Contractual and supplies
1060.490 BOLD Election Management system

NEW CONSIDERATIONS:

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
CHIEF SCHOOL ADMINISTRATOR

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
<u>1240 Chief School Administrator</u>											
150/160	Salary	2.0	344,717	351,266	6,549	1.9%	-	351,266	6,549	1.9%	339,289
200	Equipment		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%	16,928
450	Supplies		4,800	5,000	200	4.2%	-	5,000	200	0.0%	3,542
TOTAL CHIEF SCHOOL ADMINISTRATOR			\$ 366,517	\$ 373,266	\$ 6,749	1.8%	\$ 0	\$ 373,266	\$ 6,749	1.8%	359,759

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

FINANCE

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1310 Business Administration											
150/160	Salary	3.7	325,755	339,529	13,774	4.2%	45,000	384,529	58,774	18.0%	319,384
200	Equipment		0	0	0	0.0%	-	0	0	0.0%	0
400	Other Expense		64,500	63,050	(1,450)	-2.2%	-	63,050	(1,450)	-2.2%	36,400
450	Supplies		8,700	8,700	0	0.0%	-	8,700	0	0.0%	5,436
490	BOCES Services		70,000	68,260	(1,740)	-2.5%	-	68,260	(1,740)	-2.5%	61,828
	Total Business Administration		\$ 468,955	\$ 479,539	\$ 10,584	2.3%	\$ 45,000	\$ 524,539	\$ 55,584	11.9%	423,048
1320 Auditing											
400	External Auditor		38,000	38,000	0	0.0%	-	38,000	0	0.0%	31,000
401	Internal Auditor		30,000	30,000	0	0.0%	-	30,000	0	0.0%	7,800
402	Claims Auditor		8,500	8,700	200	2.4%	-	8,700	200	2.4%	8,380
	Total Auditing		\$ 76,500	\$ 76,700	\$ 200	0.3%	\$ 0	\$ 76,700	\$ 200	0.3%	47,180
1325 Treasurer											
160	Salary	1.0	100,980	103,368	2,388	2.4%	-	103,368	2,388	2.4%	88,544
450	Supplies		300	300	0	0.0%	-	300	0	0.0%	104
	Total Treasurer		\$ 101,280	\$ 103,668	2,388	2.4%	\$ 0	\$ 103,668	\$ 2,388	2.4%	88,648
	TOTAL FINANCE		\$ 646,735	\$ 659,907	\$ 13,172	2.0%	\$ 45,000	\$ 704,907	\$ 58,172	9.0%	558,876

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW CONSIDERATIONS:
A1310.160 Part time clerical support

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
LEGAL/HR/PUBLIC INFO

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATION S</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1420 Legal											
400	Other Expense		343,000	348,500	5,500	1.6%	-	348,500	5,500	1.6%	327,652
490	BOCES - Hearing Officer		500	500	0	0.0%	-	500	0	0.0%	0
	Total Legal		\$ 343,500	\$ 349,000	\$ 5,500	1.6%	\$ 0	\$ 349,000	\$ 5,500	1.6%	327,652
1430 Personnel											
160	Salary	1.0	75,819	76,323	504	0.7%	-	76,323	504	0.7%	73,058
400	Other Expense		30,500	30,500	-	0.0%	-	30,500	0	0.0%	4,035
450	Supplies		1,000	1,200	200	20.0%	-	1,200	200	20.0%	1,269
490	BOCES/Recruitment		16,000	15,944	(56)	-0.3%	-	15,944	(56)	-0.3%	14,714
	Total Personnel		\$ 123,319	\$ 123,967	\$ 648	0.5%	\$ 0	\$ 123,967	\$ 648	0.5%	93,076
1480 Public Information											
400	Other Expense		20,000	10,000	(10,000)	-50.0%	-	10,000	(10,000)	-50.0%	9,227
450	Supplies		2,250	2,250	-	100.0%	-	2,250	0	100.0%	25
490	BOCES Services		41,100	51,100	10,000	24.3%	-	51,100	10,000	24.3%	25,488
	Total Public Information		\$ 63,350	\$ 63,350	\$ -	0.0%	\$ 0	\$ 63,350	\$ 0	0.0%	34,740
	TOTAL STAFF		\$ 530,169	\$ 536,317	\$ 6,148	1.2%	\$ 0	\$ 536,317	\$ 6,148	1.2%	455,468

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1480 Cost of annual culture survey now through BOCES for aid

NEW CONSIDERATIONS:

**IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21**

OPERATIONS AND MAINTENANCE

CODE	DESCRIPTION	FTE	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUAL
1620 Operations											
160	Custodial Staff	27.0	1,973,983	2,005,214	31,231	1.6%		2,005,214	\$ 31,231	1.6%	1,862,460
200	Equipment		23,500	19,600	(3,900)	-16.6%	12,000	31,600	8,100	34.5%	8,687
400	Other Expense - Daily operations		74,600	80,700	6,100	8.2%	-	80,700	6,100	8.2%	69,072
410	Building Security Services		307,372	301,500	(5,872)	-1.9%		301,500	(5,872)	-1.9%	269,903
420	Utilities		901,300	932,224	30,924	3.4%	-	932,224	30,924	3.4%	704,379
450	Supplies-Custodial. Operations		166,355	159,580	(6,775)	-4.1%		159,580	(6,775)	-4.1%	122,272
490	BOCES		59,500	56,403	(3,097)	-5.2%	63,000	119,403	59,903	100.7%	48,737
SUB-TOTAL OPERATIONS			\$ 3,506,610	\$ 3,555,221	\$ 48,611	1.4%	\$ 75,000	\$ 3,630,221	\$ 123,611	3.5%	3,085,510
1621 Maintenance											
160	Maintenance Staff	2.0	206,884	216,277	9,393	4.5%		216,277	9,393	4.5%	200,459
200	Equipment		7,500	0	(7,500)	-100.0%	63,000	63,000	55,500	0.0%	0
400	Building Repairs/Improvements		305,650	250,200	(55,450)	-18.1%		250,200	(55,450)	-18.1%	198,891
400	Contractual Maintenance Services		215,750	218,950	3,200	1.5%		218,950	3,200	1.5%	237,243
400	Architect Fees		25,000	25,000	0	0.0%		25,000	0	0.0%	34,341
400	Maintenance Inspections		34,950	49,150	14,200	40.6%		49,150	14,200	40.6%	20,449
450	Supplies, Maintenance		71,700	73,000	1,300	1.8%	-	73,000	1,300	1.8%	50,697
SUB-TOTAL MAINTENANCE			\$ 867,434	\$ 832,577	\$ (34,857)	-4.0%	\$ 63,000	\$ 895,577	\$ 28,143	3.2%	742,080
TOTAL OPERATIONS AND MAINTENANCE			\$ 4,374,044	\$ 4,387,798	\$ 13,754	0.3%	\$ 138,000	\$ 4,525,798	\$ 151,754	3.5%	3,827,590

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

- 1620.200 Orbio Ionic Cleaning Systems
- 1620.420 Utilities include cost of telephone system
- 1620.450 Reduced supplies for cleaning with Orbio system
- 1621.400 Additonal \$10,000 for Boiler certifications - new requirement
- 1621.400 Reduce Buidling Repairs/Improvements to fund new truck

Projects included are:

- Classroom Air Conditioning
- Ceiling tile and wall tile repair
- Electrical outlet upgrades
- Adding bottle filling water stations
- Additional fin tubing
- Hallway cove base replacement
- Painting projects

NEW BUDGET CONSIDERATIONS

- 1620.200 Chlorox Disinfectant sprayers \$12,000
- 1621.200 Maintenance Truck with Salt Spreader \$63,000
- 1621.490 BOCES Coser for Security Coordinat \$63,000

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
MESSENGER AND MAILING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1670 Messenger and Mailing										
190	Salaries Messenger	17,000	17,000	-	0.0%	-	17,000	-	0.0%	12,768
400	Other Expense - Postage	20,000	20,000	0	0.0%	-	20,000	0	0.0%	12,279
401	Rental of Machines	8,800	8,800	-	0.0%	-	8,800	-	0.0%	6,516
409	Mail Permits	1,450	1,450	0	0.0%	-	1,450	0	0.0%	160
450	Supplies	700	700	0	0.0%	-	700	0	0.0%	682
TOTAL MESSENGER & MAILING		\$ 47,950	\$ 47,950	0	0.0%	\$ 0	\$ 47,950	\$ 0	0.0%	32,405

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

NEW BUDGET CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

CENTRAL DATA PROCESSING

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
1680 Central Data Processing										
200	Equipment	189,200	190,650	1,450	100.0%		190,650	1,450	100.0%	89,611
400	Other Expense	317,800	320,000	2,200	0.7%		320,000	2,200	0.7%	301,376
490	BOCES services	<u>130,000</u>	<u>117,370</u>	<u>(12,630)</u>	<u>-9.7%</u>		<u>117,370</u>	<u>(12,630)</u>	<u>-9.7%</u>	<u>124,889</u>
TOTAL CENTRAL DATA PROCESSING		\$ <u>637,000</u>	\$ <u>628,020</u>	\$ <u>(8,980)</u>	<u>-1.4%</u>	\$ <u>0</u>	\$ <u>628,020</u>	\$ <u>(8,980)</u>	<u>-1.4%</u>	<u>515,876</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1680.200 Includes additional amount offset by reduced installment debt

Zero based budget each year

District SANs (File Storage System)	\$52,000
Physical Servers (SCCM Controllers)	\$21,800
Virtual Servers	\$19,950
Core Switches	\$80,000
Access Points	\$16,900

1680.490 Reflects costs of current BOCES services

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
SPECIAL ITEMS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
<u>1900 SPECIAL ITEMS</u>										
1910.400	Insurance - NYSIR	195,000	195,000	0	0.0%		195,000	0	0.0%	179,389
1950.400	North Yonkers Sewer Tax	60,000	60,000	0	0.0%		60,000	0	0.0%	29,166
1964.400	Refund of Property Taxes	75,000	75,000	0	0.0%		75,000	0	0.0%	481,018
1981.490	BOCES Charge - Administration	218,279	230,167	11,888	5.4%		230,167	11,888	5.4%	183,740
1981.490	BOCES Charge - Capital	54,752	54,770	18	0.0%		54,770	18	0.0%	52,559
	TOTAL SPECIAL ITEMS	<u>\$ 603,031</u>	<u>\$ 614,937</u>	<u>11,906</u>	<u>2.0%</u>	<u>\$ 0</u>	<u>\$ 614,937</u>	<u>\$ 11,906</u>	<u>2.0%</u>	<u>925,872</u>

PUSH AHEAD VARIANCES - cost of maintaining existing programs and services

1981.490 Reflects BOCES retiree health expenses and Other Post Employment Benefits

Note:

State Comptroller has required all BOCES to eliminate OPEB reserves (Other Post Employment Benefits). There is now only a small reserve left to offset these costs in BOCES Operating Budget, thus the increase in admin costs.

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT
Proposed Budget 2020-21
TRANSPORTATION

<u>CODE</u>	<u>DESCRIPTION</u>	<u>FTE</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
5510 Transportation Services											
150	Transportation Director	0.30	55,450	58,602	3,152	5.7%	-	58,602	3,152	5.7%	54,087
400	Transportation Coordinator		115,000	105,500	(9,500)	-8.3%		105,500	(9,500)	-8.3%	97,585
	Total Transportation Services		<u>\$ 170,450</u>	<u>\$ 164,102</u>	<u>\$ (6,348)</u>	<u>-3.7%</u>	<u>\$ 0</u>	<u>\$ 164,102</u>	<u>\$ -6,348</u>	<u>-3.7%</u>	<u>151,672</u>
5540.400 Private Carrier Contracts											
400.00	Transportation - In-District		861,419	900,000	38,581	4.5%		900,000	38,581	4.5%	803,542
400.01	Transportation - Private schools		646,989	675,000	28,011	4.3%	-	675,000	28,011	4.3%	634,322
400.04	Transportation - Occ. Educ.		30,381	32,000	1,619	5.3%	-	32,000	1,619	5.3%	29,817
400.04	Transportation - Special Education		680,243	700,000	19,757	2.9%	-	700,000	19,757	2.9%	626,809
402	Transportation - Athletic/Field trips		259,727	266,000	6,273	2.4%	-	266,000	6,273	2.4%	155,616
	Total Private Carrier Services		<u>\$ 2,478,759</u>	<u>\$ 2,573,000</u>	<u>\$ 94,241</u>	<u>3.8%</u>	<u>\$ -</u>	<u>\$ 2,573,000</u>	<u>\$ 94,241</u>	<u>3.8%</u>	<u>2,250,106</u>
	TOTAL PUPIL TRANSPORTATION		<u>\$ 2,649,209</u>	<u>\$ 2,737,102</u>	<u>\$ 87,893</u>	<u>3.3%</u>	<u>\$ -</u>	<u>\$ 2,737,102</u>	<u>\$ 87,893</u>	<u>3.3%</u>	<u>2,401,778</u>

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.
Possible re-bid of contracts will result in higher increase than transportation CPI

NEW CONSIDERATIONS

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

DEBT SERVICE

<u>CODE</u>	<u>DESCRIPTION</u>	2019-20 APPROVED BUDGET	2020-21 PUSH AHEAD BUDGET	CHANGE	% VARIANCE	2020-21 NEW BUDGET CONSIDERATIONS	2020-21 PROPOSED BUDGET	CHANGE	% VARIANCE	2018-19 ACTUALS
9711.600	Serial Bonds - Principal	3,035,000	3,220,000	185,000	6.1%	-	3,220,000	185,000	6.1%	2,920,000
9711.700	Serial Bonds - Interest	1,025,556	918,732	(106,824)	-10.4%	-	918,732	(106,824)	-10.4%	1,125,150
9731.600	B.A.N. Principal	0	0	-	0.0%	-	0	0	0.0%	
9731.700	B.A.N. Interest	0	180,000	180,000	0.0%	-	180,000	180,000	0.0%	
9785.600	Lease Purchase Principal	176,528		(176,528)	-100.0%		0	(176,528)	-100.0%	168,792
9785.700	Lease Purchase Interest TAN/State Ret Loan	1,511		(1,511)	-100.0%	-	0	(1,511)	-100.0%	4,195
	TOTAL DEBT SERVICE	\$ 4,238,595	\$ 4,318,732	\$ 80,137	1.9%	\$ 0	\$ 4,318,732	\$ 80,137	1.89%	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

Savings from Lease principal and interest to offset Bond Anticipation Note interest for Capital Project

IRVINGTON UNION FREE SCHOOL DISTRICT

Proposed Budget 2020-21

INTERFUND TRANSFER

<u>CODE</u>	<u>DESCRIPTION</u>	<u>2019-20 APPROVED BUDGET</u>	<u>2020-21 PUSH AHEAD</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2020-21 NEW BUDGET CONSIDERATIONS</u>	<u>2020-21 PROPOSED BUDGET</u>	<u>CHANGE</u>	<u>% VARIANCE</u>	<u>2018-19 ACTUAL</u>
9901.95	Transfer to Special Aid Fund Transfer to Capital Fund	55,000	52,000	(3,000)	-5.5%	-	52,000 0	(3,000)	-5.5% n/a	49,880
	TOTAL Interfund Transfer	\$ 55,000	\$ 52,000	\$ (3,000)	-5.5%	\$ 0	\$ 52,000	\$ (3,000)	-5.5%	49,880

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