

# DARIEN PUBLIC SCHOOLS

---

**To:** Board of Education

**From:** Dr. Alan Addley, Superintendent of Schools  
Richard Rudl, Director of Finance & Operations

**Date:** May 28, 2024

**Subject:** Revised Budget Mitigation Strategies

The BOE approved FY25 Budget represents an operating appropriation of **\$121,864,475 or a 6.48%** increase. Subsequently, we have six additional unexpected expenditures that occurred after the adoption of the BOE Budget. These include health insurance census changes, excess cost, pupil evaluations, Thorndal Circle lease for buses, 401A pensions for drivers, and legal fees. Collectively, these items warrant an increase of **\$453,682** to the BOE Budget representing **\$122,318,157** or a budget increase of **6.88%**.

The BOF approved an appropriation of **\$119,864,475 or a 4.73% increase**. This results in a need to reduce the BOE operating budget by \$2,000,000. The **total reduction is \$2,453,682** when factoring in the necessary budgetary adjustment increases noted above.

FY24 Approved Budget	\$114,448,824	
<b>FY25 BOE Approved</b>	<b>\$121,864,475</b>	<b>6.48%</b>
FY25 Post Budget Adjustments	\$453,682	
<b>FY25 Adjusted BOE Budget</b>	<b>\$122,318,157</b>	<b>6.88%</b>
BOF Reduction	\$(2,000,000)	
Post Budget Reduction	\$(453,682)	
<b>Net Changes</b>	<b>\$(2,453,682)</b>	
<b>FY25 BOE Budget</b>	<b>\$119,864,475</b>	<b>4.73%</b>

As discussed at the May 14, 2014 BOE meeting we have provided an update to the Administration recommended budget mitigation plan based on new developments. The changes include:

- Two resignation/retirements that allow us to move teachers to five classes at MMS
- Change to turnover due to staff turnover
- Proposal to in-source custodial services at DHS
- Eliminate pay for play proposal
- Field Advertising Revenue approved at the May 14<sup>th</sup> BOE meeting
- Restore instructional paraprofessionals
- Reduce proposed building substitute increase by (3)
- Increase the replacement cycle for High School displays from 3 years to 4 years

# **DARIEN PUBLIC SCHOOLS**

---

The following are the administration's proposed budget modifications for BOE consideration grouped by category and ranked by district recommendation. One(1) being the first group of reductions to realize and seven (7) being the last.

## **Administration Recommendation #1**

### **Budgetary Increases:**

Since the Budget was adopted, there have been the following changes, which warrant a budgetary increase in the following accounts:

1. Census Changes: Given mid-year hires including three teaching positions and one non-certified position, health insurance will need an additional **\$104,108** due to census changes. We had two changes from single insurance to family insurance and two from no insurance to E+1.
2. Transportation Model: Based on feedback from the BOF we are recommending the implementation of a defined contribution plan for the drivers, which will increase the short-term costs of the budget by **\$55,759**, but should yield long-term savings in pension costs.
3. Transportation Parking: We have secured the option to park seven vehicles at 16 Thorndal Circle for a cost of **\$6,300**.
4. Legal Fees: District Legal fees were reduced by \$34,000 by the BOE. Given the inclusion recently of counsel at BOE Policy Committee meetings and rate increases by Shipman and Goodwin we are recommending increasing this account by **\$24,000**.
5. Pupil Evaluations: This year we have seen an increase in student evaluations by 14% along with a cost increase of nearly 50%. We have seen the current year expenditures exceed budget by \$208,000. We are recommending an increase to this account by **\$75,000**.
6. Given Excess Cost Reimbursement has been reduced to 66.71% we are recommending adjusting the budgeted reimbursement from 75% down to 70%. This is an increase to the budget of **\$188,515**. Excess cost submissions were \$79,432,206 above the State's budget. In order for the district to realize a 75% reimbursement rate next year, State wide submissions for Excess Cost would have to decline by \$24 million.

**Total Increases: \$453,682**

# **DARIEN PUBLIC SCHOOLS**

---

## **Administration Recommendation #2**

### **Equipment:**

1. Replacement Desks. The District requested \$150,000 to replace desks at DHS. This change phases this request in over 5 years. Saving: **\$(120,000)**.
2. Administrative Laptops. This defers the replacement of administrative laptops. Saving: **\$(35,100)**
3. HS Displays. The budget calls for 40 high school displays or 1/3 of the HS displays to be replaced on a 3-year replacement cycle. We would recommend increasing the replacement cycle to 4 years, thus saving **\$(43,000)**.

## **Administration Recommendation #3**

### **Retirements/Resignations/Transfers:**

1. Since April, we have received 7 (seven) teacher retirements that allow us to move 28 teachers at MMS to teach five sections across social studies, science, english, and physical education. Saving: **\$(943,219)**.
2. The District received 1 (one) non-certified retirement (Maintenance Department) after the approval of the BOE budget resulting in savings from the new maintenance salary schedule. Saving: **\$(44,244)**.
3. Since the approval of the BOE budget there is 1 (one) non certified staff position turnover resulting in turnover savings. Saving: **\$(10,924)**.
4. The BOE approved budget included inverse turnover of **\$(89,538)** for the elimination of two additional staff positions. This cost is no longer needed.
5. Creation of a Teacher Leader position for K-12 World Language. By promoting a secondary teacher to this position we will be able to move all Middlesex Spanish teachers to five classes. This coupled with the elimination of the proposed stipends would save **\$(3,458)**.

# DARIEN PUBLIC SCHOOLS

---

## Administration Recommendation #4

### Enrollment Driven Changes:

1. Reduction of 1.0 FTE Spanish teacher. The introduction of Mandarin at MMS resulted in fewer students taking Spanish. Spanish class size (17.5) is below BOE guidelines. Saving: **\$(103,840)**.
2. Reduction of a 1.0 FTE Math Teacher at MMS. Math class size (17.7) is below the BOE's guidelines. Saving: **\$(123,039)**.
3. Reduction of 0.8 FTE Art Teacher. This reduction can be achieved through efficient staffing and scheduling. This will occur through attrition as we have a current vacant art position. Saving: **\$(82,028)**.
4. Reduction of a 1.0 FTE General Music Teacher. This reduction can be achieved through efficient staffing and scheduling at the elementary level. Saving: **\$(90,917)**

## Administration Recommendation #5

### In-Sourcing:

1. Staff background checks. Due to a more efficient and improved State fingerprinting and criminal background check process, we can discontinue our relationship with our contracted vendor and bring the process in house. It also alleviates the inconvenience for new employees needing to go to the police departments. Several Fairfield County towns, including Newtown, are performing fingerprinting in-house. Saving: **\$(22,190)**.
2. Reduction in outsourced Care of Grounds and the addition of a 1.0 FTE Groundskeeper. This item has been identified for the past two years as a need and is viable given the new negotiated salary schedule and the escalating cost of private landscapers. Saving: **\$(68,464)**.

<b>Groundskeeper</b>		<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
Salary	2.50%	\$ 62,275	\$ 63,832	\$ 65,428
Health Insurance	13.85%	\$ 29,612	\$ 33,713	\$ 38,383
FICA	7.65%	\$ 4,764	\$ 4,883	\$ 5,005
Defined Benefit	9.44%		\$ 6,026	\$ 6,176
<b>Total</b>		<b>\$ 96,651</b>	<b>\$ 108,454</b>	<b>\$ 114,992</b>
Care of Grounds Reduction	5.00%	\$ 165,115	\$ 173,371	\$ 182,039
<b>Savings</b>		<b>\$ (68,464)</b>	<b>\$ (64,917)</b>	<b>\$ (67,047)</b>

## DARIEN PUBLIC SCHOOLS

3. District Speech and Language Pathologists. In addition to the District Speech & Language Pathologists, the District contracts out for speech and language services. This recommendation adds 2 (two) SLPs for District speech services that will reduce the number of contracted service providers in specialized practice. Saving: **\$(70,038)**.

SLPs		Year 1	Year 2	Year 3
Salary		\$ 93,023	\$ 98,460	\$ 102,569
Health Insurance	13.85%	\$ 28,109	\$ 32,002	\$ 36,434
FICA	1.45%	\$ 1,349	\$ 1,428	\$ 1,487
<b>Total</b>		<b>\$ 122,481</b>	<b>\$ 131,890</b>	<b>\$ 140,491</b>
Contracted Speech	5.00%	\$ 157,500	\$ 165,375	\$ 173,644
<b>Savings</b>		<b>\$ (35,019)</b>	<b>\$ (33,485)</b>	<b>\$ (33,153)</b>
<b>Qty</b>		<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
<b>Total Savings</b>		<b>\$ (70,038)</b>	<b>\$ (66,970)</b>	<b>\$ (66,306)</b>

4. Occupational therapy services. Hire 5.0 occupational therapists (OT) to provide OT related services in our elementary schools and reduce the number of current contracted out OT service providers. Since the budget was proposed, there have been \$54,000 of additional adjustments to the contracted occupational therapy account. This is a model similar to Westport, New Canaan, Weston, and Ridgefield. Saving: **\$(97,243)**.

Occupational Therapists		Year 1	Year 2	Year 3
Salary	2.50%	\$ 85,000	\$ 87,125	\$ 89,303
Health Insurance	13.85%	\$ 28,109	\$ 32,002	\$ 36,434
FICA	7.65%	\$ 6,503	\$ 6,665	\$ 6,832
Defined Contribution	5.00%	\$ 4,250	\$ 4,356	\$ 4,465
<b>Total</b>		<b>\$ 123,862</b>	<b>\$ 130,148</b>	<b>\$ 137,034</b>
<b>Qty</b>		<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>Total</b>		<b>\$ 619,308</b>	<b>\$ 650,742</b>	<b>\$ 685,172</b>
Contracted OT	5.00%	\$ 716,550	\$ 752,378	\$ 789,996
<b>Savings</b>		<b>\$ (97,243)</b>	<b>\$ (101,635)</b>	<b>\$ (104,825)</b>

# DARIEN PUBLIC SCHOOLS

5. At the May 7<sup>th</sup> BOE meeting the topic of outsourcing custodial services at DHS came up for discussion. The district has the opportunity to hire part time cleaners, who would not be eligible for benefits/pension based on hours of work and operate its own part time cleaning operations similar to our current outsourced model. This model would also allow us to create potential bench strength for when full-time custodial positions within the district open. This would save **\$(93,500)**.

PT Cleaners		Year 1	Year 2	Year 3
Salary	\$	13,464	\$ 17,048	\$ 17,474
Daily Hours		4.00	4.00	4.00
Days		187.00	231.00	231.00
Rate	2.50% \$	18.00	\$ 18.45	\$ 18.91
Qty		10.00	10.00	10.00
Total Salary		134,640	170,478	174,740
FICA	7.65% \$	10,300	\$ 13,042	\$ 13,368
Workers Compensation	9.18% \$	12,360	\$ 15,650	\$ 16,041
<b>Total</b>	\$	157,300	\$ 199,169	\$ 204,149
Contracted Cleaning	6.20% \$	300,960	\$ 319,620	\$ 339,436
Contracted Cleaning Phase In	\$	50,160		
<b>Savings</b>	\$	<b>(93,500)</b>	\$ <b>(120,450)</b>	\$ <b>(135,287)</b>

## Administration Recommendation #6

### Revenue:

1. The State permits an account in the operating budget called "Food Service Subsidy" which would allow us to expense the items that the food service fund currently subsidizes (lunch monitors and part time custodians) in the operating budget with the revenue reflected in the operating budget.

This proposal increases the price of a basic meal by \$0.50 cents, which would bring elementary lunches from \$3.55 to \$4.05, middle school lunches from \$3.75 to \$4.25 and high school lunches from \$4.75 to \$5.25. We would operate the food service account at a profit and loss of zero allowing us to increase the subsidy to the operating budget by \$200,000 for a total of \$450,000. Saving: **\$(200,000)**

2. At the BOE meeting on May 14th the BOE approved moving forward with the expansion of athletic field advertising in conjunction with the Blue Wave Booster Club. This is anticipated to generate **\$(25,000)** in revenue.

# DARIEN PUBLIC SCHOOLS

---

## Administration Recommendation #7

### Non Certified Staff

1. Reduction of a 1.0 FTE Campus Monitor from DHS. Saving: **\$(58,090)**.

School	Enrollment	Campus Monitors	Ratio
Darien	1,375	5	1:275
New Canaan	1,258	4	1:315
Wilton	1,288	4	1:322
Darien Proposed	1,375	4	1:344
Weston	709	2	1:355
Westport	1,625	3	1:542
Ridgefield	1,391	1	1:1391

2. Given the restoration of the instructional paraprofessionals at the elementary schools we are recommending the reduction of 3 Building Substitutes (Hindley, Holmes and Tokeneke). This would leave each elementary school with 3 building substitutes and Ox Ridge our largest school with 4. The total savings **\$(129,850)**.

**Total Reductions: \$(2,453,682)**

**Net Reduction: \$(2,000,000)**

**Adjusted Budget: \$119,864,475**

FY 24 Budget	\$ 114,448,824	
FY25 BOE Approved	\$ 121,864,475	6.48%
FY25 Post Budget Increases	\$ 453,682	
FY25 Budget Post Increases	\$ 122,318,157	6.88%
FY25 BOF Approved	\$ 119,864,475	4.73%
Net Changes	\$ (2,000,000)	
BOE Adopted Budget	\$ 119,864,474	4.73%

RC	Recommendation	Account	Account Description	Superintendent Recommended Budget	Potential Change	BOE Adopted Change	BOE Adopted Budget	FTE	Note
<b>ADMINISTRATION RECOMMENDATION #1</b>									
24	Admin	25011	Pupil Evaluation	\$ 250,000	\$ 75,000	\$ 75,000	\$ 325,000		Additional Funds Needed for Student Needs
16	Admin	12004	Legal Fees	\$ 136,000	\$ 24,000	\$ 24,000	\$ 160,000		Partial Restoration of Legal Fees
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ 104,108	\$ 104,108	\$ 16,383,305		Census Changes
25	Admin	84001	Retirement	\$ 1,642,386	\$ 22,896	\$ 22,896	\$ 1,665,282		401 A
24	Admin	21605	Drivers	\$ 767,330	\$ 30,528	\$ 30,528	\$ 797,858		Wage increase due to 401A
25	Admin	84002	FICA	\$ 2,605,752	\$ 2,335	\$ 2,335	\$ 2,608,087		
24	Admin	102012	Lease Property	\$ -	\$ 6,300	\$ 6,300	\$ 6,300		Fitch Lease
24	Admin	143002	Excess Cost	\$ (2,827,731)	\$ 188,515	\$ 188,515	\$ (2,639,216)		Reduce ECR Reimbursement to 70%
<b>ADMINISTRATION RECOMMENDATION #2</b>									
15	Admin	73400	Computer Equipment	\$ 608,098	\$ (35,100)	\$ (35,100)	\$ 572,998		Admin Laptops
12	Admin	73001	Equipment & Furniture	\$ 167,500	\$ (120,000)	\$ (120,000)	\$ 47,500		Replace desks over 5 yrs
15	Admin	73400	Computer Equipment	\$ 608,098	\$ (43,000)	\$ (43,000)	\$ 565,098		HS Displays over 4 years rather than 3
<b>ADMINISTRATION RECOMMENDATION #3</b>									
3	Admin	310320	English Teacher	\$ 1,538,739	\$ (194,948)	\$ (194,948)	\$ 1,343,791	(2.00)	Reduction of Teacher through Attrition 4-
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (48,065)	\$ (48,065)	\$ 16,231,132		Health Insurance
25	Admin	84002	FICA	\$ 2,605,752	\$ (2,827)	\$ (2,827)	\$ 2,602,925		FICA
3	Admin	310338	Science Teacher	\$ 1,151,718	\$ (248,846)	\$ (248,846)	\$ 902,872	(2.00)	Reduction of Teacher through Attrition 4-
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (12,056)	\$ (12,056)	\$ 16,267,141		Health Insurance
25	Admin	84002	FICA	\$ 2,605,752	\$ (3,608)	\$ (3,608)	\$ 2,602,144		FICA
3	Admin	310342	Social Studies Teacher	\$ 1,221,561	\$ (233,786)	\$ (233,786)	\$ 987,775	(2.00)	Reduction of Teacher through Attrition 4-
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (41,415)	\$ (41,415)	\$ 16,237,782		Health Insurance
25	Admin	84002	FICA	\$ 2,605,752	\$ (972)	\$ (972)	\$ 2,604,780		FICA
3	Admin	310334	Physical Education Teacher	\$ 675,398	\$ (118,961)	\$ (118,961)	\$ 556,437	(1.00)	Reduction of Teacher through Attrition 4-
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (36,009)	\$ (36,009)	\$ 16,243,188		Health Insurance
25	Admin	84002	FICA	\$ 2,605,752	\$ (1,725)	\$ (1,725)	\$ 2,604,027		FICA
12	Admin	71003	Maintenance	\$ 724,152	\$ (41,100)	\$ (41,100)	\$ 683,052		New Salary Schedule
25	Admin	84002	FICA	\$ 2,605,752	\$ (3,144)	\$ (3,144)	\$ 2,602,608		
16	Admin	11032	Executive Assistant	\$ 102,648	\$ (10,148)	\$ (10,148)	\$ 92,500		Savings from Non Cert Turnover
25	Admin	84002	FICA	\$ 2,605,752	\$ (776)	\$ (776)	\$ 2,604,976		
18	Admin	11024	Turnover	\$ (289,336)	\$ (89,538)	\$ (89,538)	\$ (378,874)		Removal of Inverse Turnover
3	Admin	310324	Foreign Language Teacher	\$ 1,115,038	\$ (127,205)	\$ (127,205)	\$ 987,833	(1.00)	Classes 4 to 5
19	Admin	21220	Curriculum Supervision	\$ 39,512	\$ (14,817)	\$ (14,817)	\$ 24,695		
19	Admin	New Account	Teacher Leader World Language	\$ -	\$ 138,564	\$ 138,564	\$ 138,564	1.00	Teacher Leader
<b>ADMINISTRATION RECOMMENDATION #4</b>									
3	Admin	310324	Foreign Language Teacher	\$ 1,115,038	\$ (66,861)	\$ (66,861)	\$ 1,048,177	(1.00)	Reduce 1.0 FTE Spanish Teacher to MMS
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (36,010)	\$ (36,010)	\$ 16,243,187		Health Insurance
25	Admin	84002	FICA	\$ 2,605,752	\$ (969)	\$ (969)	\$ 2,604,783		FICA
3	Admin	310330	Math Teacher	\$ 1,352,326	\$ (85,785)	\$ (85,785)	\$ 1,266,541	(1.00)	Reduce 1.0 FTE Math Teacher to MMS
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (36,010)	\$ (36,010)	\$ 16,243,187		Health Insurance
25	Admin	82003	FICA	\$ 2,605,752	\$ (1,244)	\$ (1,244)	\$ 2,604,508		FICA
Elem	Admin	21314	Art Teacher	\$ 422,372	\$ (80,855)	\$ (80,855)	\$ 341,517	(0.80)	Reduction of Teacher through Attrition
25	Admin	84002	FICA	\$ 2,605,752	\$ (1,172)	\$ (1,172)	\$ 2,604,580		
Elem	Admin	21313	Music Teachers	\$ 844,394	\$ (60,496)	\$ (60,496)	\$ 783,898	(1.00)	Eliminate 1.0 FTE General Music Teacher
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ (29,545)	\$ (29,545)	\$ 16,249,652		

Yes or No	Change	Add'l Adjustment	Net Change	Cumulative Adjustment
Y	75,000	0	75,000	75,000
Y	24,000	0	24,000	99,000
Y	104,108	0	104,108	203,108
Y	22,896	0	22,896	226,004
Y	30,528	0	30,528	256,532
Y	2,335	0	2,335	258,867
Y	6,300	0	6,300	265,167
Y	188,515	0	188,515	453,682
Y	(35,100)	0	(35,100)	418,582
Y	(120,000)	0	(120,000)	298,582
Y	(43,000)	0	(43,000)	255,582
Y	(194,948)	0	(194,948)	60,634
Y	(48,065)	0	(48,065)	12,569
Y	(2,827)	0	(2,827)	9,743
Y	(248,846)	0	(248,846)	(239,103)
Y	(12,056)	0	(12,056)	(251,159)
Y	(3,608)	0	(3,608)	(254,768)
Y	(233,786)	0	(233,786)	(488,554)
Y	(41,415)	0	(41,415)	(529,969)
Y	(972)	0	(972)	(530,941)
Y	(118,961)	0	(118,961)	(649,902)
Y	(36,009)	0	(36,009)	(685,911)
Y	(1,725)	0	(1,725)	(687,636)
Y	(41,100)	0	(41,100)	(728,736)
Y	(3,144)	0	(3,144)	(731,880)
Y	(10,148)	0	(10,148)	(742,028)
Y	(776)	0	(776)	(742,804)
Y	(89,538)	0	(89,538)	(832,342)
Y	(127,205)	0	(127,205)	(959,547)
Y	(14,817)	0	(14,817)	(974,364)
Y	138,564	0	138,564	(835,800)
Y	(66,861)	0	(66,861)	(902,661)
Y	(36,010)	0	(36,010)	(938,671)
Y	(969)	0	(969)	(939,640)
Y	(85,785)	0	(85,785)	(1,025,425)
Y	(36,010)	0	(36,010)	(1,061,435)
Y	(1,244)	0	(1,244)	(1,062,679)
Y	(80,855)	0	(80,855)	(1,143,535)
Y	(1,172)	0	(1,172)	(1,144,707)
Y	(60,496)	0	(60,496)	(1,205,203)
Y	(29,545)	0	(29,545)	(1,234,748)

25	Admin	84002	FICA	\$ 2,605,752	\$ (877)	\$ (877)	\$ 2,604,875	
<b>ADMINISTRATION RECOMMENDATION #5</b>								
25	Admin	82003	Background Checks	\$ 25,000	\$ (22,190)	\$ (22,190)	\$ 2,810	Perform Background Checks Internally
12	Admin	71001	Groundskeepers	\$ 415,688	\$ 62,275	\$ 62,275	\$ 477,963	1.00 Hire 1 Groundskeepers and Reduce
12	Admin	65003	Care of Grounds	\$ 225,115	\$ (165,115)	\$ (165,115)	\$ 60,000	
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ 29,612	\$ 29,612	\$ 16,308,809	
25	Admin	84002	FICA	\$ 2,605,752	\$ 4,764	\$ 4,764	\$ 2,610,516	
24	Admin	21307	Speech Therapists	\$ 2,074,673	\$ 186,046	\$ 186,046	\$ 2,260,719	2.00 Hire 2.0 FTE SLPs in place of contracted services
24	Admin	21305	Contracted Speech	\$ 957,900	\$ (315,000)	\$ (315,000)	\$ 642,900	
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ 56,218	\$ 56,218	\$ 16,335,415	
25	Admin	84002	FICA	\$ 2,605,752	\$ 2,698	\$ 2,698	\$ 2,608,450	
24	Admin	New	Occupational Therapist	\$ -	\$ 425,000	\$ 425,000	\$ 425,000	5.00 Hire 5 OT's in place of contracted svcs
24	Admin	21309	Contracted OT	\$ 923,910	\$ (716,550)	\$ (716,550)	\$ 207,360	
25	Admin	82003	Health Insurance	\$ 16,279,197	\$ 140,545	\$ 140,545	\$ 16,419,742	
25	Admin	84001	Retirement	\$ 1,642,386	\$ 21,250	\$ 21,250	\$ 1,663,636	
25	Admin	84002	FICA	\$ 2,605,752	\$ 32,513	\$ 32,513	\$ 2,638,265	
12	Admin	71005	Part Time Help	\$ 115,000	\$ 134,640	\$ 134,640	\$ 249,640	In-Source Part Time DHS Cleaners
12	Admin	72001	Contracted Janitorial Service	\$ 320,960	\$ (250,800)	\$ (250,800)	\$ 70,160	Eliminate Contracted Service
25	Admin	82002	Workers Compensation	\$ 284,153	\$ 12,360	\$ 12,360	\$ 296,513	
25	Admin	84002	FICA	\$ 2,605,752	\$ 10,300	\$ 10,300	\$ 2,616,052	
<b>ADMINISTRATION RECOMMENDATION #6</b>								
12	Admin	71005	PT Cleaners	\$ -	\$ 115,000	\$ 115,000	\$ 115,000	Increase Meal Prices \$50 cents and shift,
5	Admin	21608	Lunch Monitors	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
7	Admin	21608	Lunch Monitors	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
8	Admin	21608	Lunch Monitors	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
9	Admin	21608	Lunch Monitors	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
10	Admin	21608	Lunch Monitors	\$ -	\$ 27,000	\$ 27,000	\$ 27,000	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
20	Admin	New Account	Food Service Revenue Subsidy	\$ -	\$ (450,000)	\$ (450,000)	\$ (450,000)	Increase Meal Prices \$50 cents and shift, change accounting for subsidy
11	Admin	New Account	Advertising	\$ -	\$ (25,000)	\$ (25,000)	\$ (25,000)	Field Advertising
<b>ADMINISTRATION RECOMMENDATION #7</b>								

Y	(877)	0	(877)	(1,235,625)
Y	(22,190)	0	(22,190)	(1,257,815)
Y	62,275	0	62,275	(1,195,540)
Y	(165,115)	0	(165,115)	(1,360,655)
Y	29,612	0	29,612	(1,331,043)
Y	4,764	0	4,764	(1,326,279)
Y	186,046	0	186,046	(1,140,233)
Y	(315,000)	0	(315,000)	(1,455,233)
Y	56,218	0	56,218	(1,399,015)
Y	2,698	0	2,698	(1,396,317)
Y	425,000	0	425,000	(971,317)
Y	(716,550)	0	(716,550)	(1,687,867)
Y	140,545	0	140,545	(1,547,322)
Y	21,250	0	21,250	(1,526,072)
Y	32,513	0	32,513	(1,493,560)
Y	134,640	0	134,640	(1,358,920)
Y	(250,800)	0	(250,800)	(1,609,720)
Y	12,360	0	12,360	(1,597,360)
Y	10,300	0	10,300	(1,587,060)
Y	115,000	0	115,000	(1,472,060)
Y	27,000	0	27,000	(1,445,060)
Y	27,000	0	27,000	(1,418,060)
Y	27,000	0	27,000	(1,391,060)
Y	27,000	0	27,000	(1,364,060)
Y	27,000	0	27,000	(1,337,060)
Y	(450,000)	0	(450,000)	(1,787,060)
Y	(25,000)	0	(25,000)	(1,812,060)

