

12/5/21

Dear Mr. Chairman/Budget Committee Members,

I'd like to remind this committee, that your role is NOT that of a cheerleader for the school district. The budget committee's purpose is clearly defined in NH RSA 32:1 which states the budget committee's purpose is to "assist its voters in the prudent appropriation of public funds". The lavish and overstated operating budget for the Hudson School District is far from prudent as it stands today.

As you can well imagine, I fully support any and all attempts by the budget committee to reduce the operating budget for the Hudson School District for the following general reasons as well as specific line items and explanations attached.

- The operating budget has an estimate of 1000 + line items. A mere hypothetical **average** overstatement of \$1000 to \$2000 on each of the line items adds up to millions quickly. Such a small overstatement individually would most likely avoid general detection by the budget committee and others reviewing this budget. Additionally, the OPERATING budget is full of CAPITAL and lavish requests.
- Several "carry forward errors" were removed by the school board and at least one was removed by the budget committee. While at least 3 administrators acknowledged and admitted to their existence, they did not volunteer this information, but revealed this as they were questioned on these specific areas. This should concern you as to how many other "carry forward errors" remain, undetected, contributing to an overstated need. (A)
- There are several line items that have consistently NEVER been expended for the purpose requested over the past 3 to 5 years. They are small individually, but add up to \$13,089 collectively. (B)
- There are **numerous** line items that have consistently been under-utilized for purpose requested over the past 3 to 5 years. Under-utilized amounts have either simply remained as available balance or have been transferred to other areas. I have attached a list with **examples**. (C)
- There are several areas in the operating budget that appear to both parallel ESSER grant fund program activity as well as lines items that appear to have clearly originated from ESSER grant fund program and should remain in the ESSER grant fund as opposed to the general fund. I have attached a list of line items in this area and a separate explanation for each. (D)
- There are other areas you would expect to see reduced as a result of the new ESSER grant such as the Extended School Year program in the special education budget (10001201110). The extended school year salaries were significantly underbudget in 2021. I question the overlap and coordination between the special education's program and ESSER'S Summer Scholars Program. Will the budget for the special education summer program still be needed? (D)
- There are several questionable salary and benefits that are unnamed, such as academic assistance, overtime, tutors, seasonal, etc. Some of these can and should be removed to decrease the budget. See list for your further consideration. (E)

- Health insurance is a very large area and has been historically overstated and underutilized. In past years, a reduction had been made by the budget committee in this area. There are a number of vacancies reserving not only anticipated salaries, but the HIGHEST benefits possible (HI/DI). The financial report presented by SAU for 2022 YTD @ 11/29/21, already shows a sizable overstatement (\$794TH) in benefits for 2022. Consider also my question regarding summer liability for part year contracts and staff contributions. (F)
- There are numerous other line items that can easily be eliminated or reduced. Many by a small amount adding up quickly. I have attached a list of possibilities to consider. (G)
- There are numerous other line items that appear to contain an overstated need, but would require some additional amount of work and research to verify the accuracy. These are too great in number to detail at this time.

Please consider these line items and concerns individually and collectively and put forward the most prudent, ethical and sound budget possible.

Thank you for your consideration.

Peggy Huard