

# Hudson School District 2023 Operating Budget Potential Reductions

Prepared by  
Peggy Huard

Estimated 1000 + line items to Operating Budget  
1000 line items X overstated need, add up quickly

- \*Small line items budgeted with ZERO expended each year \*
- \*Numerous lines **consistently** not used for purpose requested\*
- \*Numerous lines **haphazardly** not used for purpose requested\*

(Information Sources: Respective annual budgets and annual financial statements)

Selected Line Items to Follow

# Small Line Items Budgeted Annually Consistently ZERO Expended

Account Number	2023 Budget
10012311321	5,000
10152120744	1,250
10242120734	1,000
10002330534	350
11512110430	300
12413110738	252
10152222810	210
11112110320	200
11502110810	120
10152120810	50

# Small Line Items Budgeted Annually Consistently ZERO Expended (Additional)

Account Number	2023 Budget
10112610738	2,000
10142223430	1,000
10242223430	657
10152225610	500
10352134810	200

SELECTION  
FROM  
SCHOOL WIDE  
BUDGETS

10241100610-School Wide Consumables/Staples/Headphones

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	28,520	28,870	(350)	(1.21%)	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	29,220	0	21,636	0	7,584
2020	32,346	(4,391)	24,867	0	3,088
2019	32,430	(2,602)	29,739	0	89
2018	31,880	(7,097)	24,411	0	372
2017	35,280	(3,245)	28,106	3,929	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Emergency backpacks
- Furniture (IEP & other)
- Equipment (radios/winch)
- Chemicals

No School Board approval.

10351100610-School Wide Consumable Supplies/Adult Ed/Agenda Books

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	49,000	49,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	49,000	(9,849)	28,225	0	10,926
2020	44,495	(5,379)	38,879	0	237
2019	39,000	(6,867)	29,940	134	2,059
2018	38,000	(4,269)	33,365	343	23
2017	52,320	(22,729)	26,031	0	3,560

Over the span of 5 years, transfers from this line item included transfers for the following.

- Laptops-Assistant Principal
- Diploma covers
- Large amounts of furniture/whiteboards
- Emergency backpacks/year end supplies
- SAT testing

Only a portion of these were approved by the school board.

10351100430-Repairs/Maintenance-Instructional Equipment

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	14,500	14,500	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	14,500	(10,168)	3,132	0	1,200
2020	14,500	(8,248)	6,283	0	(31)
2019	14,500	(7,141)	7,280	0	79
2018	15,500	(14,225)	1,303	0	(28)
2017	15,500	(12,535)	2,965	0	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Large amounts of furniture (one approved by school board/others not)
- Tardy pass system (District)
- Whiteboard/Eye wash station/Chrome books/Colored printer

Not approved by school board unless noted.

SELECTION  
FROM  
DISTRICT WIDE  
BUDGET

## 10002213320-Professional Development

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	80,000	60,000	20,000	33.33%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	100,000	(675)	82,885	0	16,440
2020	100,000	(18,597)	32,167	0	49,236
2019	100,000	(9,805)	72,834	0	17,361
2018	85,000	(40,918)	43,595	0	487

Over the span of 4 years, transfers from this line item included transfers for the following.

- Staff lunches/Admin retreat
- Software for Technology Dept and Elementary school libraries
- Laptop carts
- Salaries and benefits for staff member providing Professional Development/Part time ESOL position

Only a portion of these were approved by the school board.

## 10812520610-Supplies-Finance/HR

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	10,000	10,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	10,000	0	6,778	0	3,222
2020	11,400	(3,769)	7,623	0	8
2019	11,400	1450	8,845	241	3,764
2018	11,400	(4,679)	6,291	93	337
2017	11,400	(5,161)	5,781	0	458

Over the span of 5 years, transfers from this line item included transfers for the following.

- Shipping for diploma covers
- Supplies for other areas including facilities, reading, farm, school board and emergency services
- VCT Flooring-AHS
- Water Cooler/Custodial supplies for multiple locations/furniture

None of these transfers were approved by school board.

# 10812520635-Publications/Conferences-Finance/HR

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	12,720	10,124	2,596	25.64%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	10,124	0	3,661	0	6,463
2020	10,124	0	575	0	9,549
2019	10,124	(267)	5,035	0	4,822
2018	10,124	(1,743)	7,067	0	1,314

Large amounts were consistently left unexpended and available at year end.

SELECTION  
FROM  
SPECIAL EDUCATION  
BUDGET

# 10001200569-Tuition

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	1,731,890	1,424,994	306,896	21.54%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	1,353,071	(325,000)	1,013,626	0	14,445
2020	1,237,434	0	1,178,750	0	58,684
2019	1,404,380	(60,639)	1,042,829	0	300,912
2018	1,339,706	(23,780)	1,308,612	0	7,314
2017	1,527,320	(111,447)	1,121,883	9,988	284,002

# 10001200569-Tuition Historical Transfers

## 2021

- Large multi-line school board approved transfer made @ YE
- Technology Equip/District wide radios
- Renovation projects at HMS & AHS/Electricity across district

## 2019

- 19 transfers made throughout the year with the majority at year end
- Only 2 directly approved by school board
- Large amounts of laptops and furniture for special ed dept(conference rooms across district)
- Contracted services and legal/Walkie Talkies(HMS)/FM Systems/testing kits

## 2018

- 2 School Board approved transfers -12/31/17 for file cabinets for special education (HMS & AHS)

## 2017

- 6 transfers made with the majority @ year end/3 approved by school board
- Intercom phones(ELC)/Literacy kits(NW/HG)/Read 180(HMS)/move of employee (IDEA>GenFund & PT to FT)

# 10002722519-TRANSPORTATION

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	676,180	655,924	20,256	3.09%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	655,518	(248,824)	358,887	0	47,807
2020	623,410	0	587,453	0	35,957
2019	596,751	0	555,245	0	41,506
2018	702,665	(139,701)	532,616	0	30,348
2017	774,665	(70,669)	415,911	4,364	283,721

# 10002722519-TRANSPORTATION

## Historical Transfers

### 2021

- Large multi-line school board approved transfer made @ YE
- Technology Equip/District wide radios/Renovation projects at HMS & AHS/Electricity across district

### 2018

- 2 School Board approved transfers -12/31/17-student devices (HMS)/safety film for SAU front door

### 2017

- 15 transfers/4 approved by school board (majority @ year end)
- Behavior technical training(8)/iPads & cases(20) and para for class trip to DC
- Surface books/zero clients/network server & switch/graphics unit-PLTW
- DVR storage-security camera-AHS/projectors(NW)/laptop carts(HMS)/K3000 website license AHS)

### 10001200331-Medicaid Billing

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	30,000	30,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	30,000	(4,952)	4,898	0	<b>20,150</b>
2020	30,000	(1,842)	5,249	0	<b>22,909</b>
2019	30,000	0	23,487	0	<b>6,513</b>
2018	30,000	0	25,996	0	<b>4,004</b>

Over the span of 4 years, transfers from this line included transfers for additional graduation costs and 504 services. These transfers were not approved by school board. Additional amounts were been left unexpended.

10001200330  
 Contracted Services  
 Behavior/Reading/Hearing/Vision  
 Orientation & Mobility/Assistive Technology  
 Pilot Transition Program

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	296,394	263,233	33,161	12.60%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	246,047	46,899	274,477	0	18,469
2020	247,500	(17,824)	141,926	0	87,750
2019	237,413	9,077	238,466	0	8,024
2018	327,413	(93,051)	219,995	0	14,367
2017	382,500	(31,131)	298,407	0	52,962

Over the span of 5 years, transfers from this line item included transfers for the following.

- Legal Services/Contracted Services-Finance
- Furniture/Equipment-visions screening/special chair (IEP)/IPADS/
- Textbook/Software/Network Switch
- Conversion of a position funded by IDEA grant to a general fund position

10002140330-Professional Services-Independent Evaluations

	2023 Budget	2022 B15udget	\$ Difference	% Difference	
	15,000	15,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	15,000	(3,736)	10,514	0	750
2020	15,000	(4,500)	5,233	0	5,267
2019	15,000	0	14,013	0	987
2018	15,000	(8,000)	1,759	0	5,241

Over the span of 4 years, transfers from this line item included transfers for the following.

- Additional testing material for HMS-Guidance
- Furniture for AHS-Special Education
- Additional legal costs

No School Board Approval

10002160321-OT/PT Contracted Services

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	202,036	202,036	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	167,036	(1,819)	151,691	0	13,526
2020	167,036	0	139,834	0	27,202
2019	167,036	0	157,215	0	9,821
2018	167,036	(94,538)	64,033	0	8,465
2017	167,036	(16,046)	141,679	0	9,311

Over the span of 5 years, transfers from this line item included transfers for the following.

- Laptop for Special Ed Director
- Network servers (School Board Approval)
- Supplies/Equipment (IEPs)
- Speech therapy costs
- Medicaid billing

SELECTION  
FROM  
TECHNOLOGY  
BUDGET

10242225430-Repairs/Maintenance-Computers/Laptops/1:1s

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	21,000	21,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	20,480	(20,480)	0	0	0
2020	16,780	(4,781)	11,999	0	0
2019	6,000	3,285	9,225	0	60
2018	6,000	(4,080)	1,920	0	0
2017	6,000	(4,196)	1,804	0	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Major year end construction/renovation projects (School Board Approved)
- Firewall maintenance support (District wide)
- Installation of fiber optics network cable (HMS)
- Library workstations (HMS)
- Classroom phones (AHS)

Not approved by school board unless noted.

10352225430-Repairs/Maintenance-Computers/Laptops/1:1s

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	22,000	22,000	0	0%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	11,600	(9,832)	36	0	1,732
2020	6,000	(2,538)	3,462	0	0
2019	6,000	(3,081)	2,615	0	304
2018	6,000	(4,841)	1,159	0	0
2017	6,000	(3,164)	2,740	0	96

Over the span of 5 years, transfers from this line item included transfers for the following.

- Major year end construction/renovation projects (School Board Approved)
- Firewall maintenance support (District wide)
- Intranet development
- Installation of fiber optics network cable (HMS)
- Classroom phones (AHS)

Not approved by school board unless noted.

SELECTION  
FROM  
FACILITIES  
BUDGET

10352640433-REPAIRS/MAINTENANCE-CONTRACTORS

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	59,612	43,772	15,840	36.19%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	43,527	(25,761)	17,766	0	0
2020	53,877	(10,000)	30,326	0	13,551
2019	44,173	0	40,271	0	3,902
2018	42,570	(8,378)	34,192	0	0
2017	36,040	(9,704)	25,519	0	817

Over the span of 5 years, transfers from this line item included transfers for the following.

- Major year end construction/renovation projects (School Board approved)
- Additional amount needed for new tennis courts approved in prior fiscal year (School Board approved)
- Vestibule doors and window renovation (SAU)
- Tools and equipment for facilities
- Drinking fountain (HMS)

Not approved by school board unless noted.

10152640433-REPAIRS/MAINTENANCE-CONTRACTORS

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	20,635	22,275	(1,640)	(7.36%)	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	20,380	0	13,145	0	7,235
2020	20,260	0	15,956	0	4,304
2019	19,710	(2,450)	12,282	0	4,978
2018	18,479	(4,745)	13,721	0	13
2017	16,734	(3,367)	13,367	0	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Grounds equipment/fans and tools
- Painting and tile sealing (HMS)

Not approved by school board

Additionally, sizable amounts were left unexpended and available at year end.

10122640433-REPAIRS/MAINTENANCE-CONTRACTORS

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	7,729	7,294	435	5.96%	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	7,239	(230)	3,593	0	3,416
2020	6,532	0	2,790	0	3,742
2019	7,162	0	2,996	0	4,166
2018	7,817	(4,577)	3,240	0	0
2017	6,452	(2,273)	4,179	0	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Flooring for nurses office(HOS) and AHS
- Portable AC/drinking fountain (HMS)
- Vacuum cleaners for facilities

Not approved by school board

Additionally, sizable amounts were left unexpended and available at year end.

10142640433-REPAIRS/MAINTENANCE-CONTRACTORS

	2023 Budget	2022 Budget	\$ Difference	% Difference	
	18,360	19,310	(950)	(4.92%)	
	Budget	Transfers	Expended	Encumbered	Available @ YE
2021	18,495	(3)	12,154	0	6,338
2020	17,610	0	12,062	0	5,548
2019	18,160	(2,450)	10,972	0	4,738
2018	16,804	(1,580)	15,979	0	(755)
2017	14,653	(4,176)	10,477	0	0

Over the span of 5 years, transfers from this line item included transfers for the following.

- Grounds equipment, tools and vacuum cleaners for facilities
- Replacement shades (LSS)
- Drinking fountain (HMS)
- Flooring (AHS)

Not approved by school board

Additionally, sizable amounts were left unexpended and available at year end.