

## **SAU 81 Explanation of FY23 Budget Line Items:**

#1: 10351100110-220 SEP PAY-LL 16,234

*We have a requirement in our collective bargaining agreements to provide separation pay for staff members who meet the criteria outlined in the CBA. These payments are determined by the Human Resources department, based on requests received from the staff members in accordance with the terms of the applicable contract. In this case, we have a person who provided notice of retirement in the timeline required under the CBA, so we have budgeted for the separation pay under the general staff salary account for this individual. We do budget for the replacement of those retiring staff members in their regular salary lines if we are expecting to hire a person to fill what would then become a vacancy for the next fiscal year.*

#2: 10001100110 Academic Assistance-ELEME 40,001

*This account was set up in FY22 by the School Board to address a request by the Elementary Schools during the budget presentation to the School Board. The purpose of this account is to provide supplemental academic support for students after school, which covers the added work time for staff members.*

#3: 10002721519 B. Transportation-AA-ELE \$10,000

*This account goes along with #2 above – to provide for after school bus transportation for students who would utilize the supplemental education services.*

#4: 10005221930 Transfer/Food Service \$200,000

*School districts that participate in the National School Lunch Program through the USDA cannot carry debt from one school year into the next. Schools are required to offset that program debt through non-Federal fund sources, which means that it needs to come from the general fund (I specifically have an email from the Department of Education on this requirement which is written into the regulations that govern this program). We had this happen in FY21 as a direct result of COVID as we had significantly lower participation by students with students in the hybrid schedule in the middle and high school levels for the bulk of the year, plus reduced sales of a la carte items. Funding offered by the Federal government (ESSER) specifically indicated it could not be used for lost revenue, and considering those funds are Federal, we could not have used ESSER for this purpose anyway. We budget for this within the general fund each year in case we have a situation arise that requires the district to offset the debt – this has been a common budget item for years, although this program has traditionally operated in the black.*