

SAU Responses to Proposed Budget Cuts at Budget Committee Meeting January 5, 2022

Alvirne and CTE Budget

Account	Amount	Name	Budget Committee Member's Reasoning	Account Type	SAU Response
110-10351100	\$ 16,234.00	SEPARATION PAY FOR L.L.	CAN NOT FIND A STAFF MEMBER IN THIS SCHOOL NAMED L.L.	General Fund	Staff member does exist under another account, but the district is budgeting the separation pay (required by CBA) under the general salary account for Alvirne Staff. Anticipating staff member to be replaced - salary exists in that regular staff salary line.
110-13511110	\$ 46,184.00	SEPARATION PAY FOR AL.T.	FOUND THIS STAFF MEMBER	General Fund	As noted above, a staff member's separation pay is required by contract. The District is budgeting for a replacement staff member in that employee's regular salary line.
110-13526110	\$ 91,389.00	VACANT ROTC	REMOVED BECAUSE THE POSITION IS HARD TO FILL DUE TO SPECIFIC REQUIREMENTS OF THE AIR FORCE LEFT \$1 DOLLAR	General Fund	The district does receive revenue for ROTC-related expenses. This is a position that the district is actively recruiting for, as the school has significant interest from students in this program and it requires a qualified staff member to fill this role.
110-13518131	\$ 16,056.00	NEW P.T. PARA	AT THIS TIME IT IS NOT A GOOD IDEA TO ADD THREE NEW STAFF MEMBERS	General Fund	This request comes from the CTE Director - based on the student interest in these programs, it is best to have a second adult in the classroom to help manage the students so that these classes can be fully subscribed to meet the interest level expressed by students. A paraprofessional will help with classroom management. Additional students from sending schools will also help bring in tuition revenue that can help offset costs.
110-13518131	\$ 16,056.00	NEW P.T. PARA	AT THIS TIME IT IS NOT A GOOD IDEA TO ADD THREE NEW STAFF MEMBERS	General Fund	This request comes from the CTE Director - based on the student interest in these programs, it is best to have a second adult in the classroom to help manage the students so that these classes can be fully subscribed to meet the interest level expressed by students. A paraprofessional will help with classroom management. Additional students from sending schools will also help bring in tuition revenue that can help offset costs.
10351100-430	\$ 8,000.00	INST. EQUIP REPAIRS	PRIOR YR ACTUALS DO NOT SUPPORT SUCH AN INCREASE; 2020 YOU SPENT \$6,300 AND 2021 YOU SPENT \$3,100	General Fund	This equipment account was underspent during the past 2 fiscal years when the district had significant impacts due to COVID. The CTE renovation resulted in significant additional equipment that need to be included in the repairs budget so everything can be properly maintained.

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72351100-430	\$ 50,000.00	ALVIRNE TRUSTEES	THIS IS BETTER LEFT OUT OF BUDGET AND ACCEPTED AS UNANTICIPATED REVENUE	Trustees	The district budgets for a placeholder on the expense side as well as the revenue side, as the Trustees have traditionally supported requests from the High School each year. This allows the District to pre-plan for their continued support. This has no impact to tax payers (any reduction here would also mean a reduction on the revenue side and would not change the tax rate impact - there are no funds raised through taxes for this purpose/no tax impact).
26351317-610	\$ 7,000.00	SUPPLIES	\$4,500 IN 2020 AND \$8,500 IN 2021 SO I AM NOT SURE WHY THE DISTRICT WENT TO \$15,000 BUT IT SEEMS LIKE A LOT TO INCREASE WHEN THE ACTUALS DO NOT SUPPORT SUCH AN INCREASE. ALSO THE AMOUNT WAS INCREASE IN THE 2022 BUDGET.	Revolving Acct	This is a revolving fund account (offsetting expense with revenue - has no impact on the tax rate). Materials for the building trades group are expected to increase, as has already been seen for this current school year, so the budget reflects additional anticipated costs. The district is also anticipated that more materials may be used as school enters into the second full year of in-person learning using the new spaces built in the CTE.
29351321-610	\$ 3,500.00	SUPPLIES	AGAIN ACTUALS DO NOT SUPPORT THIS TYPE OF INCREASE. \$1,400 IN 2020 AND \$1,000 IN 2021	Revolving Acct	This is a revolving fund account (offsetting expense with revenue - has no impact on the tax rate). This account is budgeted at the same level as in FY22 of \$5,000, and is based on the anticipated expenses for materials & supplies for the Horticulture program.
22350913-580	\$ 15,000.00	CTSO CONFERENCE	\$3,900 IN 2020, \$1,300 IN 2021 - NO BUDGET FOR 2022 AND NOW \$25,000. NOT SURE WHY. I AM LEAVING 10K IN TO ALLOW FOR SOME TRIPS.	Federal Funds	This account is a federally funded program account - through the Perkins grant (offsetting expense with revenue - has no impact on the tax rate). All clubs are anticipated to travel to National conferences in FY23 - the district had 2 COVID-impacted years in FY20 and FY21, so the expense is lower than usual.
TOTAL	\$ 269,419.00				

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Early Learning Center Budget

Account	Amount	Name	Budget Committee Member's Reasoning	Account Type	SAU Rationale
117-10112410	\$ 12,437.00	NEW ADMIN ASSIST PT, LSS	STILL ADDING NEW POSITIONS	General Fund	This was a request from the Principal at Library Street - this building provides services to our youngest students, with parents who may be the least familiar with district processes. There is 1 full-time Administrative Assistant supporting this building, but if this person steps away from her desk or is out of the office, there is no administrative support with parent calls or visitors. Requesting a part-time Administrative Assistant to support the building during the school year including new student registrations (which occur throughout the year), plus overall support for parents, teachers & other staff. The student enrollment for this building has increased too in this 2nd year of full-day Kindergarten as well. Plus this is the only building with one Administrative Assistant.
TOTAL	\$ 12,437.00				

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District-Wide Budget

Account	Amount	Name	Budget Committee Member's Reasoning	Account Type	SAU Rationale
111-22000911	\$ 124,906.00	NEW ALT SCHOOL ESSER	STILL ADDING NEW POSITIONS. THIS SHOULD BE IN THE ESSER GRANT NOT IN THE BUDGET	Federal Funds	This position <u>is</u> ESSER funded, with offsetting revenue and expense (this has no impact on the tax rate). Any grant funded positions are required to be included in the annual budget process accounting for both the expense side and the offsetting revenue side.
110-22000911	\$ 92,136.00	NEW ALT SCHOOL ESSER	STILL ADDING NEW POSITIONS. THIS SHOULD BE IN THE ESSER GRANT NOT IN THE BUDGET	Federal Funds	This position <u>is</u> ESSER funded, with offsetting revenue and expense (this has no impact on the tax rate). Any grant funded positions are required to be included in the annual budget process accounting for both the expense side and the offsetting revenue side. This is the Teacher position dedicated to the new Alt program (started up in the winter of FY22).
110-22000911	\$ 92,136.00	NEW ALT SCHOOL ESSER	STILL ADDING NEW POSITIONS. THIS SHOULD BE IN THE ESSER GRANT NOT IN THE BUDGET	Federal Funds	This position <u>is</u> ESSER funded, with offsetting revenue and expense (this has no impact on the tax rate). Any grant funded positions are required to be included in the annual budget process accounting for both the expense side and the offsetting revenue side. This is presumed to be the Strategies for Success Teacher for AHS, not an Alt School Teacher.
117-10812520	\$ 8,612.00	PART TIME INTERN SAU	NOT SURE WHY THIS IS NEEDED IN THE DISTRICT WHEN WE HAVE STAFF TO DO THE WORK.	General Fund	The district has traditionally budgeted for additional part-time, temporary help in the SAU office to support the HR and Finance teams during the busiest time of the year (spring or summer, new hire season, audit preparation, year-end close out, etc.). This intern line helps offset some of the overtime for these offices.
113-22000911	\$ 33,038.00	VACANT TUTOR ESSER III	THIS SHOULD BE IN THE ESSER GRANT, NOT IN THE OPERATING BUDGET.	Federal Funds	This position is ESSER funded, with offsetting revenue and expense (this has no impact on the tax rate). Any grant funded positions are required to be included in the annual budget process accounting for both the expense side and the offsetting revenue side.
10012311-890	\$ 5,000.00	MISC EXPENSE	ACTUALS DO NOT SUPPORT THIS AMOUNT. 2020 - \$6,200 and 2021 - \$3,500.	General Fund	The budget for this account is \$10,000 - this account is used for ballot printing, retiree gifts, crowd control support, student lunch account balance coverage, etc. In FY18, the expense was \$12,937, in FY17 it was \$34,735 and in FY16, it was \$10,563. There is expense history on this account to support the request for the budget at \$10K.

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10002319-279	\$ 4,000.00	NEW HIRE PHYSICALS	NOT SURE WHO IS GETTING PHYSICALS. UNNECESSARY BUDGETING.	General Fund	The district does require some of staff to have pre-employment physicals (suitability physicals), which supports the need to budget for those required exams.
10812320-610	\$ 10,000.00	SUPPLIES	NEW ADDITION TO THE BUDGET. NO HISTORY ON THIS LINE.	General Fund	It is correct that this account is being newly added for FY23, so there would not be any history as it hasn't existed in the past. This account is being established to support the district's communication initiatives to support community and staff engagement, and the supplies needed for this endeavor.
10812320-581	\$ 1,800.00	TRAVEL OUTSIDE DISTRICT	ACTUALS DO NOT SUPPORT THIS AMOUNT. 2020 - \$1,001 and 2021 - \$24	General Fund	COVID significantly impacted spending in travel accounts in FY20 and FY21. In prior years, the spending has been higher - FY19 was \$2,700 and FY18 was \$2,600.
10812520-610	\$ 5,000.00	SUPPLIES	ACTUALS DO NOT SUPPORT THIS AMOUNT. 2020 - \$7,600 and 2021 - \$6800. I SPLIT THE LINE IN HALF.	General Fund	This account covers the cost of supplies for the SAU office, and spending has exceeded \$6,000 for a number of years. Budgeting has been \$9-10K on average for many years.
10812520-581	\$ 500.00	BUSINESS ADMIN TRAVEL	ACTUALS DO NOT SUPPORT THIS AMOUNT. 2020 - \$388 and 2021 - \$76	General Fund	COVID significantly impacted spending in travel accounts in FY20 and FY21. In prior years, the spending has been higher - typically around \$900+ (budget is set at \$1K).
10812520-748	\$ 2,500.00	TECH EQUIP. REPLACEMENT	SHOULD COME OUT OF THE SUPPLY LINE.	General Fund	The SAU does have a number of older computers, and we are looking to get these computers into a replacement cycle. These types of expenses to replace machines and equipment belongs in the technology equipment replacement account line, not supplies.
10002490-580	\$ 7,500.00	TRAVEL/MILEAGE REIMB.	ACTUALS DO NOT SUPPORT THIS AMOUNT. 2020 - \$9,244 and 2021 - \$3,476, SO I SPLIT IT IN HALF.	General Fund	COVID significantly impacted spending in travel accounts in FY20 and FY21. In prior years, the spending has been higher - typically around \$13,000+ .
TOTALS	\$ 387,128.00				

GRAND TOTAL \$ 668,984.00

Account Type	Total	Potential Tax Rate Impact
General Fund Total	\$ 251,268.00	\$ 0.08
Trustees Total	\$ 50,000.00	\$ -
Federal Funds Total	\$ 357,216.00	\$ -
Revolving Funds Total	\$ 10,500.00	\$ -
	\$ 668,984.00	\$ 0.08