

Highlights of Possible Reductions to the UIRSD FY21 Certified Budget June 2, 2020

Supt/Shared Services

Line 193 Reduction of all island budget and change to assessment (16,998.41)

West Tisbury School Site

Line 200 WT Professional Increments (6,144.28)
 Line 214 WT Kind Teacher Salaries \$56,950.00
 Line 217 WT Kind Teacher Longevity \$1,700.00
 Line 222 WT Teacher Salaries (46,948.00)
 Line 229 WT Special Teachers Salaries (27,361.00)
Line 255 WT Afterschool Programs (5,000.00)
 Line 287 WT Tech Teacher Salary (11,282.00)
Line 296 WT Tech Hardware (10,112.00)
 Line 304 WT Special Education Teacher Salary (8,733.00)
 Line 305 WT Special Education Assistants Salary (28,009.00)
 Line 308 WT Special Education Assistants Longevity \$1,850.00
Line 310 WT Special Education Tutoring/Home Instr CB OFFSET (2,500.00)
Line 316 WT Special Education 766 Expenses CB OFFSET (10,000.00)
 Line 355 WT Custodian Salaries \$2,568.00
 Line 384 WT Health Insurance \$54,635.00

Chilmark School Site

Line 406 CH Professional Increments (3,365.00)
 Line 423 CH Teacher Salaries (13,535.39)
 Line 430 CH Special Teacher Salaries (31,697.00)
Line 476 CH Undistributed Conferences & Workshops (5,000.00)
 Line 519 CH School Nurse Salary (3,076.00)
 Line 533 CH Custodian Salary (9,726.00)
 Line 535 CH Extra Services Custodial \$4,000.00
 Line 559 CH Health Insurance \$10,089.00

District

Line 575 District Salary Increment (2,428.55)
 Line 576 District Technician Longevity (100.00)
 Line 577 District Food Service Salaries (15,069.92)
 Line 593 District Employee Health Insurance (17,550.00)
 Line 594 Retiree Health Insurance \$5,917.57
Line 596 Contribution to Dukes County OPEB Trust (50,000.00)

Additional Considerations

2 Day Furlough (multiple salary lines) (69,120.00)
Reduction of 1 ESP or up to 2 ESPs from WT Site (varies)
 Use E and D plus this expense to create \$100,000 Reserve Line \$1,222.00

POSSIBLE REDUCTIONS TO THE BUDGET

Part A CHANGES in black: Staffing (104,313.98)
This includes NO INCREASES for non-union staff including administration and technologists and savings for staff changes and hiring.

PLUS

Part B CHANGES in blue: Other Expenses (136,925.98)
This includes reductions to proposed increases in expenses to the budget and CB Offset to special education expenses at WT Site of \$12,500.

PLUS

Part C CHANGES in orange (Includes -\$50,000 OPEB) (186,925.00)
This includes reduction of the proposed increase to OPEB of \$50,000.

PLUS

Part D CHANGES in purple (2 DAY FURLOUGH--~\$69,120) (256,045.98)
CAUTION: If we use this 2 day furlough as a reduction to the budget, it will reduce the overall budget and then need to be added back in the FY22 budget OR we would have to make possible further budget cuts from the FY22 budget to compensate for this cut in the FY21 budget. I recommend that we NOT reduce the budget by this furloughed amount, but rather add the salary savings to our reserve line in the budget.

W/ 2 Day Furlough Cut from Budget PLUS

Part E in green CHANGES -Reduction of up to 1 ESP WT Site Budget (~301,402.10)
This reduction would be split across multiple lines for salary, benefits and payroll obligations.

W/ 2 Day Furlough Savings added to the Reserve Line PLUS

Part E in green CHANGES -Reduction of up to 2 ESPs WT Site Budget (~301,402.10)
This reduction would be split across multiple lines for salary, benefits and payroll obligations.

Recommendation on POSSIBLE \$100,000 Shortfall in Revenue

Add Reserve Line of \$100,000 to budget
Offset that Reserve Line with certified E & D of \$98, 778

This would add an additional Expense to Budget \$1,222.

NOTE: The reserve line would be \$169,120 if we decide to do both this and the 2 day furlough savings from salary lines into this reserve line.

Circuit Breaker Update

The Certified FY20 budget had \$112,500 of circuit breaker revenue from FY19 applied to it. Correction on the Miscellaneous Revenue: It was budgeted at \$4,000. If we put the \$12,500 CB Offset to two WT Site lines in the FY21 budget, this leaves us with \$19,798.00 from FY19 that needs to be spent by June 30,2020. This additional money in the circuit breaker fund is because we generated \$144,798, which was \$32,298.00 beyond our projected revenue.

I recommend we offset a special education expense in the current FY20 budget to see this \$19,798 become a potential excess of funds in our budget at the end of the fiscal year.

This current year, we generated \$102,117 and project another \$33,701 in the fourth quarter. This leaves us with a remaining/projected \$135,818 in FY20 circuit breaker funds.

I recommend we create the special education reserve account and then vote to put the remaining/projected \$135,818.00 into it. As a reminder, this money CANNOT be spent without bringing it to the Boards of Selectmen for approval. This would give us an emergency fund if we have any unanticipated special education expenses.