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|  | <b>WES FY 17 Budget Reductions for Consideration</b>                                                                                                                |                    | 1/10/15, for WES Board of School Directors                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
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|  | <b>Item</b>                                                                                                                                                         | <b>Reduction</b>   | <b>Impact analysis</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|  | <b>Eliminate contingency line in budget</b>                                                                                                                         | <b>\$11,500.00</b> | This line was added to the budget last year. It came with a commitment that the funds would be used only if circumstances necessitated and with board approval. We have little balance in our facility reserve and a lean budget. This contingency was designed to provide a cushion should a student with significant needs, an unexpected change or staffing, a facility emergency, or some other unexpected change occur during the year.                                                                                                                                                                                                                                                                                                                                                                   |
|  | <b>Reduce funds to the maintenance reserve fund, eliminating all planned work except addressing drainage issues and stage I of HVAC computerized system upgrade</b> | <b>\$20,100.00</b> | While some of the projects delayed are mostly cosmetic (replacing doors that are have are beginning to fray/have holes or interior paint), this will be putting off costs that will need to be addressed in the next year or two. Our regular duct work cleaning schedule will not be met. Given that we have little balance in the maintenance reserve, should any unexpected expense occur, we would not have funds set aside to address it.                                                                                                                                                                                                                                                                                                                                                                 |
|  | <b>Reduce funds to the technology equipment budget</b>                                                                                                              | <b>\$15,000.00</b> | Interrupts replacement cycle (ipad 2 cart will not be replaced), but still leaves funding to address replacement of many devices up on the cycle.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|  | <b>TOTAL of Reductions outlined above</b>                                                                                                                           | <b>\$46,600.00</b> | These reductions, while diminishing the impact of the tax penalty, do not reduce costs enough to meet the spending threshold established through Act 46. It is unclear at this time if the VT legislature will repeal/change the spending threshold provision. Given that the school has been operating within a lean budget, responsive to any changes in enrollment, for the last several years, the reductions needed to meet the spending threshold would have to elimination/reduction of programming. Education Quality Standards, also established through VT legislature, require schools to provide equitable access to opportunities allowing them to achieve the VT graduation proficiencies. Elimination of any programming would significantly compromise our ability to meet these expectations. |