

**BARRE SUPERVISORY UNION DISTRICT #61**

Barre City Elementary & Middle School / Barre Town Middle & Elementary School / Spaulding High School / Central Vermont Career Center

**Lisa Perreault**  
Business Manager

**Jacquelyn Ramsay-Tolman M.Ed., CAGS**  
Director of Curriculum, Instruction, and  
Assessment

**Carol Marold**  
Human Resource Coordinator

**Diane Stacy**  
Director of Technology

**John Pandolfo**  
Superintendent of Schools

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*Doing whatever it takes to ensure success for every child.*

**Donald E. McMahon, M.Ed.**  
Director of Special Services

**Sandra Cameron, M.Ed., MOT**  
Director of Early Education/Act 166  
Coordinator

**Lauren May**  
Interim Early Education Coordinator

**Jamie Evans**  
Director of Facilities

**MEMORANDUM**

**TO:** Barre City School Board Finance Committee  
Sarah Pregent, Chair  
Jennifer Chioldi  
Andy McMichael

**DATE:** August 17, 2017

**RE:** **BC School District Finance Committee Meeting**  
August 22, 2017 @ 6:30 p.m.  
BCEMS Conference Room

**AGENDA**

1. Call to order
2. Additions or deletions to the agenda
3. Approval of any previous minutes  
3.1 July 25, 2017
4. Discussion  
4.1 Revenue/Expenses Year-End Projections  
4.2 Community Input/Communication
5. Old Business
6. Other Business
7. Next Meeting: September 26, 2017
8. Adjourn

**C:** Full Board  
John Pandolfo  
James Taffel  
Michael Dreiblatt  
Stacy Anderson  
Pierre Laflamme  
Lisa Perreault  
James Carrien

**BCEMS School Board**

**Finance Committee**

Meeting Minutes

July 25, 2017

**Committee Members Present:** Sarah Pregent (Chair), Andy McMichael, Jennifer Chioldi

**Committee Members Absent:** None

**Administrators and Staff Present:** John Pandolfo, James Taffel, Michael Dreiblatt, Stacy Anderson, Lisa Perreault,

**Visitors and Guests Present:** Sonya Spaulding

The meeting was called to order by Mrs. Pregent at 6:36 pm.

No additions or deletions were made to the agenda.

Upon motion (McMichael/Chioldi) duly adopted, the committee voted unanimously to approve the minutes from the April 25, 2017 meeting.

Mrs. Perreault presented information detailing FY17 actual revenue and expenses versus the budget, with year-end projections. It was noted that Line Item 4 (Substitutes for FMLS/Leaves/etc) is something that cannot really be anticipated. Other line items with variances included custodian overtime, repair and maintenance as well as teachers previously funded through a grant. Mrs. Perreault mentioned that the committee and administration may want to increase the maintenance budget in the future to prevent such variances. The program previously funded through a grant was accounted for in the FY18 budget. Current projections show a deficit of \$129,917.

Mrs. Perreault provided a Summary of Facility Projects that were in various stages of completion. She explained that the Woodchips/Oil/Propane contract was put out to bid and that ads were going out for Plowing.

Mrs. Pregent wanted to discuss how we determine the committee's long term budget goals. How could we increase the maintenance and technology budgets long term? Mrs. Perreault distributed the proposed budget development schedule for FY2019 detailing the process of setting and discussing the upcoming budget. Mrs. Pregent requested that this be distributed at the School Board Meeting in the hopes of encouraging community involvement.

No old business.

In other business, Mr. Pandolfo mentioned that some federal funding may be uncertain right now and may end up impacting the current and upcoming budgets.

The next Finance Committee Meeting is set for August 29, 2017 at 6:30 pm.

Upon motion duly adopted, the committee voted unanimously to adjourn at 7:30 pm.

Respectfully submitted,

Sarah Pregent, Finance Committee Chair

**Barre City Elementary & Middle School**  
**FY17 Expenditures/Year-end Projection**  
**August 4, 2017**

Account Description	FY17	YTD Expenses	Encumbrance	Total Projected	OVER / UNDER
	BUDGET			Expenses	BUDGET
	7/1/16-6/30/17	7/1/16-6/30/17	7/1/16-6/30/17	7/1/16-6/30/17	Projected
1 Fund Transfers	\$50,000.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
2 Shared Staff Services	\$0.00	\$1,583.00	\$0.00	\$0.00	\$0.00
3 Preschool	\$425,485.00	\$417,267.00	\$0.00	\$417,267.00	\$8,218.00
4 General Instruction	\$3,887,961.00	\$4,105,794.00	\$0.00	\$4,105,794.00	(\$217,833.00) *
5 Extra Curricular	\$9,500.00	\$9,621.00	\$0.00	\$9,621.00	(\$121.00)
6 Behavioral Support	\$256,995.00	\$201,136.00	\$0.00	\$201,136.00	\$55,859.00 *
7 Guidance Services	\$298,533.00	\$296,642.00	\$0.00	\$296,642.00	\$1,891.00
8 Health Services	\$125,739.00	\$125,400.00	\$0.00	\$125,400.00	\$339.00
9 Psychological Services	\$149,543.00	\$201,353.00	\$0.00	\$201,353.00	(\$51,810.00) *
10 Curriculum	\$16,100.00	\$17,391.00	\$0.00	\$17,391.00	(\$1,291.00)
11 Library Services	\$168,060.00	\$148,632.00	\$0.00	\$148,632.00	\$19,428.00
12 Technology	\$142,876.00	\$139,532.00	\$0.00	\$139,532.00	\$3,344.00
13 School Board	\$92,220.00	\$86,635.00	\$0.00	\$86,635.00	\$5,585.00
14 Office of Superintendent	\$491,623.00	\$491,623.00	\$0.00	\$491,623.00	\$0.00
15 Office of the Principal	\$499,428.00	\$543,283.00	\$0.00	\$543,283.00	(\$43,855.00) *
16 School Resource Officer	\$68,320.00	\$65,374.00	\$0.00	\$65,374.00	\$2,946.00
17 RAN Interest	\$36,000.00	\$36,326.00	\$0.00	\$36,326.00	(\$326.00)
18 Facilities	\$951,926.00	\$1,005,138.00	\$0.00	\$1,005,138.00	(\$53,212.00) *
19 ***BSU Transportation	\$578,374.00	\$622,051.00	\$0.00	\$622,051.00	(\$43,677.00) *
20 Art Instruction	\$122,998.00	\$124,977.00	\$0.00	\$124,977.00	(\$1,979.00)
21 ESL Instruction	\$32,570.00	\$32,696.00	\$0.00	\$32,696.00	(\$126.00)
22 Foreign Language Instruction	\$44,894.00	\$45,356.00	\$0.00	\$45,356.00	(\$462.00)
23 FCS Instruction	\$48,717.00	\$54,972.00	\$0.00	\$54,972.00	(\$6,255.00)
24 PE Instruction	\$149,467.00	\$157,986.00	\$0.00	\$157,986.00	(\$8,519.00)
25 Music Instruction	\$101,172.00	\$104,353.00	\$0.00	\$104,353.00	(\$3,181.00)
26 Enrichment Instruction	\$3,250.00	\$2,153.00	\$0.00	\$2,153.00	\$1,097.00
27 Reading Recovery Instruction	\$1,000.00	\$68,842.00	\$0.00	\$68,842.00	(\$67,842.00) *
28 High Achiever Instruction	\$124,287.00	\$124,752.00	\$0.00	\$124,752.00	(\$465.00)
29 Reading Intervention Instruction	\$550.00	\$278.00	\$0.00	\$278.00	\$272.00
30 Math Intervention Instruction	\$500.00	\$429.00	\$0.00	\$429.00	\$71.00
31 1100 Tech. Ed. Instruction	\$71,380.00	\$72,143.00	\$0.00	\$72,143.00	(\$763.00)
32 Extra Curricular	\$31,420.00	\$30,681.00	\$0.00	\$30,681.00	\$739.00
<b>33 TOTAL 101 Elementary Grades</b>	<b>\$8,980,888.00</b>	<b>\$9,384,399.00</b>	<b>\$0.00</b>	<b>\$9,382,816.00</b>	<b>(\$401,928.00)</b>

BSU-Spec. Education Assessments	FY16	YTD Expenses	Encumbrance	Total Projected	OVER / UNDER
	BUDGET			Expenses	BUDGET
Account Description	7/1/16-6/30/17	7/1/16-6/30/17	7/1/16-6/30/17	7/1/16-6/30/17	Projected
34 *** BSU Direct Instruction	\$3,276,235.00	\$3,045,000.00	\$0.00	\$3,045,000.00	\$231,235.00 *
35 *** BSU Support Svcs.	\$587,153.00	\$617,809.00	\$0.00	\$620,500.00	(\$33,347.00) *
36 *** BSU Administration	\$190,302.00	\$185,437.00	\$0.00	\$185,437.00	\$4,865.00
37 *** BSU Transportation	\$80,910.00	\$89,895.00	\$0.00	\$89,895.00	(\$8,985.00)
38 *** BSU EEE DIR INSTR	\$155,177.00	\$108,525.00	\$0.00	\$108,525.00	\$46,652.00
39 *** BSU Early Education Admin.	\$44,000.00	\$69,656.00	\$0.00	\$69,656.00	(\$25,656.00) *
<b>Total BSU Assess.</b>	<b>\$4,333,777.00</b>	<b>\$4,116,322.00</b>	<b>\$0.00</b>	<b>\$4,119,013.00</b>	<b>\$214,764.00</b>
<b>42 TOTAL EXPENSES</b>	<b>\$13,314,665.00</b>	<b>\$13,500,721.00</b>	<b>\$0.00</b>	<b>\$13,501,829.00</b>	<b>(\$187,164.00)</b>

### FY17 Revenue/Year-end Projection

Account Description	FY16 BUDGET	YTD Revenue	Total Projected Revenue	
	7/1/16-6/30/17	7/1/16-6/30/17	7/1/16-6/30/17	
42 General Fund Interest	\$30,000.00	\$23,036.00	\$24,000.00	
43 Facility Maint. Dir. Assoc. Rebate		\$1,116.00	\$1,116.00	
44 Facility Rental		\$1,948.00	\$1,948.00	
45 Miscellaneous		\$384.00	\$384.00	
46 COBRA		\$9,734.00	\$9,734.00	
47 Vt State Ed. Support	\$10,383,168.00	\$9,343,601.00	\$10,383,168.00	
48 Vt State Ed. Support-BT Taxes				
49 Vt State Transportation Aid	\$259,845.00	\$248,793.00	\$248,793.00	
50 Spec. Education Mainstream Bl	\$292,414.00	\$292,414.00	\$292,414.00	
51 Spec. Education Intensive Reim	\$1,741,000.00	\$1,711,052.00	\$1,800,000.00	
53 Spec. Education Extraordinary	\$233,000.00	\$283,391.00	\$295,000.00 *	
54 Essential Early Education	\$93,238.00	\$93,238.00	\$93,238.00	
55 Spec. Education State Placed		\$19,787.00	\$19,787.00	
56 Prior Yr Fund Balance	\$282,000.00		\$282,000.00	
58 Bond Interest		\$10,646.00	\$10,646.00 *	
59 Shared Services BSU				
60 Shared Services BCEMS				
61 Shared Services SHS				
<b>62 TOTAL REVENUE</b>	<b>\$13,314,665.00</b>	<b>\$12,039,140.00</b>	<b>\$13,462,228.00</b>	<b>\$147,563.00</b>
<b>63 BCEMS PROJECTED SURPLUS (DEFICIT)</b>				<b>(\$39,601.00)</b>

### Narrative

- 4 Substitutes - Several FMLA/Leaves/Health Ins./ Course Reimb./Gen. Ed.Tuition
- 6 Staff member resignation, position covered with substitute
- 9 Student needs
- 15 Interim principal, additional hours for clerical, vacation pay-off.
- 18 Custodian overtime, repair and maintenance
- 19 Riders on buses
- 27 Teachers previously funded in grant
- 34 Savings from tuition, contracted services
- 35 Psychological, specialist
- 39 Additional admin. support
- 53 Additional students reaching extraordinary threshold
- 58 Refunded bond - interest payoff
- 63 VSA Title 16 555, Title 24 1523 see attached.

# **The Vermont Statutes**

## **Title 16 : Education**

### **Chapter 009 : School Districts**

- **§ 555. No liability for unauthorized or deficit spending**

(a) It is the intent of the General Assembly that school boards should spend within the amount authorized by the electorate pursuant to this title and should not incur a deficit. However, the General Assembly recognizes that in the course of a school district budget year it may be necessary for expenditures to exceed revenues received or the amount authorized by the electorate.

(b) A school board member shall not be liable under any law, including any criminal law, on the sole basis that the board has spent more than authorized under this title or that a deficit, as defined in 24 V.S.A. § 1523, has occurred.

## **Title 24 : Municipal And County Government**

### **Chapter 051 : Finances; Accounts And Audits**

- **§ 1523. Tax bills; duties of selectboards as to a deficit**

(a) When a town at the end of the fiscal year contemplated by section 1683 of this title has a deficit, unless the voters of said town have voted a special tax to make up said deficit or unless said deficit shall have been refunded pursuant to the provisions of chapter 53 of this title, the selectboard, when making up the next annual tax bill, shall add thereto a tax of five percent or such multiple of five in addition to the tax vote already authorized by law, to be levied upon the grand list of such town as will provide sufficient revenue to liquidate such deficit.

(b) When a school district at the end of the fiscal year contemplated by section 1683 of this title has a deficit, unless the voters have voted to borrow funds to repay the deficit over a term of three years or less, or unless the deficit has been refunded pursuant to chapter 53 of this title, the school board shall add an amount sufficient to pay the deficit to its next adopted budget and report the total to the Secretary of Education for purposes of calculating education spending.