

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

Emmanuel Ajanma
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 Supervisory Union Finance Committee
Paul Malone, Finance Chair

DATE: March 23, 2018

RE: BSU Finance Committee Meeting
Spaulding High School Library
March 28, 2018 @ 4:30 p.m.

AGENDA

1. Call to Order
2. Additions to Agenda
3. Review/Approve Meeting Minutes December 5, 2017
4. FY 18 Budget Updates - Year End Projections
5. FY 19 Budget
6. Other Business
7. Items to be placed on future agenda
8. Next Meeting Date
9. Adjournment

Cc: Full Board: John Pandolfo, Sarah Pregent, Alice Farrell, David Lacroix, Jay Paterson, Sonya Spaulding, Lisa Perreault

BOARD MEETING NORMS

- Keep the best interest of the school and children in mind, while balancing the needs of the taxpayers
- Make decisions based on clear information
- Honor the board's decisions
- Keep meetings short and on time
- Stick to the agenda
- Keep remarks short and to the point
- Everyone gets a chance to talk before people take a second turn
- Respect others and their ideas

**BARRE SUPERVISORY UNION
FINANCE COMMITTEE MEETING**
Spaulding High School Library
December 5, 2017 - 6:00 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Paul Malone (SHS) - Chair
Sonya Spaulding (BCEMS) – Vice Chair
Alice Farrell – (BTMES) – arrived at 6:07 p.m.
Sarah Pregent (BCEMS)
Jay Paterson (BTMES)

COMMITTEE MEMBERS ABSENT:

BOARD MEMBERS PRESENT:

Guy Isabelle (SHS)

ADMINISTRATORS PRESENT:

John Pandolfo, Superintendent
Donald McMahon, Special Services Director
Lisa Perrault, Business Manager

GUESTS PRESENT:

1. Call to Order

The Chair, Mr. Malone, called the Tuesday, December 5, 2017, BSU Finance Committee meeting to order at 6:00 p.m., which was held at the Spaulding High School Library.

2. Additions and/or Deletions to the Agenda

None.

3. Approval of Minutes – October 26, 2017 BSU Finance Committee Meeting

On a motion by Mrs. Pregent, seconded by Mrs. Farrell, the Committee unanimously voted to approve the Minutes of the October 26, 2017 BSU Finance Committee meeting.

4. FY19 Budget

Seven documents were distributed; ‘FY19 Barre Supervisory Union Assessment Information – 12/5/17’, the BSU FY19 Budget – Draft #2 – breakdown of assessment by district (dated 12/5/17), the BSU FY19 Budget Draft #2 line item report (dated 12/5/17), the ‘BSU Special Education Assessment’ document (dated 12/5/17), the ‘BSU FY19 Budget Considerations document, a memorandum from the State Department of Taxes titled ‘Commissioner of Taxes Releases FY2019 Education Yield Letter’, and a four page letter from the State of Vermont Department of Taxes to Representative Johnson, Speaker of the House (dated 11/30/17).

Mrs. Perreault began the discussion with an overview of the Budget Considerations document, noting significant reductions in Special Education. Mr. McMahon advised that he has significantly reduced the budget by transitioning some 8th and 9th grade students from Granite Academy and ACT, to Spaulding High School. Mr. McMahon cautioned that there may be some ‘push-back’ from parents regarding this transition. Mr. McMahon advised regarding the elimination of a currently vacant Certified Behavior Analyst position. Reductions to the BCEMS Special Education expenses include elimination of 2 core para-educators, and a reduction of tuition to CHOICE Academy. The budget may be able to be reduced by one Special Education Director if a different model is acceptable. Mr. Pandolfo provided an overview of the current situation and possible models. Mr. McMahon has been acting as Special Education Director for both SHS and BTMES since the BTMES SPED Director position was vacated. Mr. McMahon advised that thus far, the dual role has been working. One model to consider is splitting the SPED Director work between the 2 SPED Directors (SHS and BCEMS). It was noted that Mr. McMahon is also the SPED Director for the Supervisory Union. Mr. Pandolfo advised that he has no recommendation at this time regarding cutting \$100,000 from the budget (for eliminating 1 Special Education Director position). Mr. Malone advised that he would present this item to the BSU Board. Mrs. Farrell cautioned that a new model should be agreed upon prior to making reductions, rather than reducing the budget, then trying to change the model to work within the reduced budget. Mr. Isabelle voiced concern regarding the tax increase resulting from the deficit in the State Education Fund and increased budgets. When pressed for a recommendation, the Superintendent advised he would recommend taking \$100,000 out of the budget. Mr. Paterson advised that a budget reduction, for elimination of the BTMES Special Education Director position, is more of a BTMES issue and he is not comfortable with the BSU Finance Committee or BSU Board making decisions at this time. There needs to be

more input/involvement from the BTMES Board and Administrators. BTMES Administrators, in an effort to find savings, have identified three items to consider; 1. Decrease the school year (student days) by 5 days, from 180 days to 175 days, 2. Eliminate the BSU Facilities Director position, and 3. Decrease teacher days (currently there are 190 teacher days).

Mrs. Perreault advised regarding the Curriculum Specialist budget increase at each district school. Discussion ensued regarding funding for Curriculum Specialist positions which have previously been grant funded. Next year, funding may be a combination of grant and local funds. Funding of these positions is pending receipt of information from the State, which is currently far behind schedule in providing grant eligibility information.

In response to a query regarding the new Financial Management System, Mrs. Perreault advised that a new system will be required for FY19, as the current system cannot be modified to meet new State Requirements. Mrs. Spaulding advised regarding her frustration with unfunded State mandates. Mrs. Perreault provided an overview of the process for selecting a new Financial Management System. It was noted that the State required 'Statewide Longitudinal Data System' is different from, and in addition to, the required Financial Management System. It is currently unknown, who is responsible for 'fixes' if the new data system breaks down.

It was noted that ideally, the BSU budget needs to be finalized by December 21, 2017.

Brief discussion was held regarding possible State requirements on staff to student ratios. Mrs. Spaulding reiterated her ongoing frustration with the cost of Special Education and would like to see a new model implemented. Mrs. Spaulding's frustration is compounded by her belief that regular education is being cut in the effort to support rising SPED costs.

Mr. Paterson voiced concern regarding the 6.17% increase and suggested that the budget be further reviewed. Mr. Paterson queried regarding the possible elimination of Curriculum Specialist positions, should grant funding be eliminated. Brief discussion was held regarding how curriculum was managed before the creation of the Curriculum Specialist positions. Mr. Paterson believes that due to the intense budget constraints, the newly created position of Communication Specialist should be eliminated.

Mrs. Spaulding advised that BCEMS has been discussing transportation costs, and would like to see more efficiency in transportation, including possible cuts to routes. Mrs. Spaulding advised that there is concern regarding the number of empty seats on BCEMS middle school buses. Mrs. Perreault advised that there will be monthly meetings to continue discussions regarding efficiencies in transportation. Mr. Pandolfo advised that brief discussions have been held with GMT regarding the possibility of transportation of some students. This discussion relates to transportation for SHS students who live quite a distance from the school and do not have reliable transportation to school. It is hoped that if affordable transportation is available, student attendance will increase. Mr. Malone advised regarding discussion of transporting outlier (out of district) students to SHS. Transportation of these students could bring in much needed revenue (tuition). Mrs. Waterhouse is currently 'marketing' SHS to Chelsea, as they will be closing their high school in the near future.

Mrs. Perreault provided an overview of the BSU SPED Assessment document, advising that she has padded the assessment by approximately \$100,000 for each school, while waiting for additional information. Additionally, Mrs. Perreault advised that the budget does not reflect any wage or benefit increases for FY19. There is no teacher settlement and the impact to FY18 and FY19 budgets is unknown. Additionally, Mrs. Perreault advised that the Equalized Pupil Count and CLA are not known at this time, but should be available in the near future. Brief discussion was held regarding the Governor's letter. Committee Members were advised regarding the upcoming Education Summit. Those who are interested are encouraged to register. Mr. Pandolfo advised that his work on the Vermont Educational Health Benefits Commission is almost done.

Mr. Malone queried regarding direction on the budget. Mrs. Spaulding voiced concern that the BCEMS budget will not pass and reiterated that she is very frustrated by the cost of special education, advising that the cost per pupil at BCEMS is one of the lowest and that it is not fair to make further cuts that impact regular education. Mr. Malone expressed concerns that many budgets will not pass this year, and challenged those creating budgets to be creative and innovative. Mr. Isabelle advised that he is very frustrated regarding budgets and the impact that the State Education Fund deficit will have on local budgets. Mr. Pandolfo advised that the 9 to 13 cent tax increase is helping pay for other, more expensive districts. Mr. Pandolfo advised that work with the PR Specialist is going well, including the identification of community members who are willing to assist with the effort. PR materials will help promote the strong quality of programs in the district, the low cost per pupil, and emphasize that schools in the BSU have much to offer. A good communication plan will be necessary to assure that the schools' positive attributes and budgets are promoted positively and effectively.

5. Other Business

None.

6. Items to be placed on Future Agendas

Committee Members were asked to contact Mr. Malone with any items they wish to have added to future agendas.

7. Next Meeting Date

The next meeting will be held on Thursday, January 25, 2017 at 6:00 p.m., in the Spaulding High School Library.

8. Adjournment

On a motion by Mr. Paterson, seconded by Mrs. Pregent, the Committee unanimously voted to adjourn at 7:40 p.m.

Respectfully submitted,

Andrea Poulin

DRAFT

Barro Supervisory Union
FY18 Expenditures/Year-end Projection
March 18, 2018

Account Description	FY18 BUDGET	Year to Date	Encumbrances	Total Projected Expenditures	OVER / UNDER BUDGET
	7/1/17-6/30/18	7/1/17-3/5/18	7/1/17-3/5/18	7/1/17-6/30/18	Projected
1 Curriculum Development	\$149,521.00	\$117,622.00	\$51,194.00	\$169,000.00	(\$19,479.00) *
2 Technology	\$603,441.00	\$401,882.00	\$124,753.00	\$599,000.00	\$4,441.00
3 Board of Education	\$66,600.00	\$93,990.00	\$5,565.00	\$100,250.00	(\$33,650.00) *
4 Superintendent's Office	\$303,060.00	\$211,554.00	\$79,480.00	\$305,000.00	(\$1,940.00)
5 Business Office/HR	\$574,939.00	\$389,523.00	\$134,845.00	\$552,000.00	\$22,939.00 *
6 Operation & Maint.	\$214,584.00	\$149,187.00	\$50,717.00	\$210,000.00	\$4,584.00
7 ADMINISTRATION	\$1,912,145.00	\$1,363,758.00	\$446,554.00	\$1,935,250.00	(\$23,105.00)

FY18 Revenue/Year-end Projection

Account Description	FY18 BUDGET	YTD Revenue	Total Projected Revenue	
	8 Interest	\$0.00	\$1,198.00	\$1,500.00
9 BCEMS Assessment	\$634,251.00	\$475,688.00	\$634,251.00	
10 SHS Assessment	\$579,886.00	\$367,773.00	\$579,886.00	
11 CVCC Assessment	\$107,641.00	\$80,733.00	\$107,641.00	
12 BTMES Assessment	\$490,367.00	\$386,591.00	\$490,367.00	
13 Miscellaneous Revenue		\$10,646.00	\$10,346.00	
14 Prior Yr. Surplus Revenue	\$100,000.00	\$0.00	\$100,000.00	
15 TOTAL	\$1,912,145.00	\$1,322,629.00	\$1,923,991.00	\$11,846.00
16 BSU SURPLUS/(DEFICIT)				(\$11,259.00)

*** Narrative**

- 1 Benefit change
 - 3 Legal fees-negotiations - UNDERBUDGETED
 - 5 Staffing changes
- SPECIAL EDUCATION AND TRANSPORTATION EXPENSES/REVENUES REPORTED AT DISTRICT LEVEL IN FY18.**
FY19 ALL EXPENSES/REVENUES REPORTED IN BSU.

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Report # 24098

Statement Code: BUDGET

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D EXPENSE 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
00 BARRE SUPERVISORY UNION				
100 GENERAL FUND				
010 BSU ADMINISTRATION				
2210 CURRICULUM DEVELOPMENT				
1. 100-010-2210-5110-00 BSU CURRICULUM - DIRECTOR SALARY	90,515.00	63,692.28	28,307.72	(1,485.00)
2. 100-010-2210-5112-00 BSU CURRICULUM - STAFF SALARIES	33,115.00	23,040.00	10,240.00	(165.00)
3. 100-010-2210-5128-00 BSU CURRICULUM - HEALTH INS BUYOU	600.00	0.00	0.00	600.00
4. 100-010-2210-5210-00 BSU CURRICULUM - HEALTH INS	0.00	14,868.78	8,563.20	(23,431.98)
5. 100-010-2210-5220-00 BSU CURRICULUM - FICA & MED	9,453.00	6,270.64	2,948.90	233.46
6. 100-010-2210-5230-00 BSU CURRICULUM - LIFE INS.	473.00	236.70	105.20	131.10
7. 100-010-2210-5240-00 BSU CURRICULUM - PENSION	1,744.00	1,152.00	512.00	80.00
8. 100-010-2210-5250-00 BSU CURRICULUM - W/COMP INS.	971.00	676.51	0.00	294.49
9. 100-010-2210-5270-00 BSU CURRICULUM - STAFF TUITION REIM	2,000.00	1,800.00	0.00	200.00
10. 100-010-2210-5280-00 BSU CURRICULUM - DENTAL INS.	750.00	519.12	230.72	0.16
11. 100-010-2210-5321-00 BSU CURRICULUM - SCHL CURRIC STIPE	6,500.00	0.00	0.00	6,500.00
12. 100-010-2210-5580-00 BSU CURRICULUM - TRAVEL & CONF	2,000.00	2,089.05	146.05	(235.10)
13. 100-010-2210-5610-00 BSU CURRICULUM - SUPPLIES	1,000.00	2,023.45	139.72	(1,163.17)
14. 100-010-2210-5640-00 BSU CURRICULUM - BOOKS & MAGAZIN	0.00	64.58	0.00	(64.58)
15. 100-010-2210-5810-00 BSU CURRICULUM - DUES & MEMBER F	400.00	1,229.00	0.00	(829.00)
TOTAL 2210 CURRICULUM DEVELOPMENT	\$149,521.00	\$117,662.11	\$51,193.51	\$(19,334.62)
2225 TECHNOLOGY				
16. 100-010-2225-5110-00 BSU TECHNOLOGY - DIRECTORS SALAR	76,832.00	48,949.99	25,862.40	2,019.61
17. 100-010-2225-5112-00 BSU TECHNOLOGY - TECH TEAM SALAR	279,909.00	186,593.40	74,466.00	18,849.60
18. 100-010-2225-5117-00 BSU TECHNOLOGY - SUMMER / TEMP W.	4,000.00	11,823.00	0.00	(7,823.00)
19. 100-010-2225-5128-00 BSU TECHNOLOGY - HEALTH INS PAYOU	2,000.00	0.00	0.00	2,000.00
20. 100-010-2225-5210-00 BSU TECHNOLOGY - HEALTH INS.	56,084.00	36,175.76	11,821.52	8,086.72
21. 100-010-2225-5220-00 BSU TECHNOLOGY - FICA & MED	28,788.00	17,974.82	7,675.12	3,138.06
22. 100-010-2225-5230-00 BSU TECHNOLOGY - LIFE INS.	1,424.00	692.20	315.44	416.36
23. 100-010-2225-5240-00 BSU TECHNOLOGY - PENSION	19,163.00	11,039.87	3,723.28	4,399.85
24. 100-010-2225-5250-00 BSU TECHNOLOGY - W/COMP INS.	2,834.00	1,928.26	0.00	905.74
25. 100-010-2225-5270-00 BSU TECHNOLOGY - STAFF TUITION REIM	2,000.00	0.00	0.00	2,000.00
26. 100-010-2225-5280-00 BSU TECHNOLOGY - DENTAL INS.	2,207.00	1,528.52	692.16	(13.68)
27. 100-010-2225-5330-00 BSU TECHNOLOGY - CONTR PROF SRVC	12,000.00	4,066.80	0.00	7,933.20
28. 100-010-2225-5430-00 BSU TECHNOLOGY - REPAIR & MAINT	1,000.00	282.53	0.00	717.47
29. 100-010-2225-5530-00 BSU TECHNOLOGY - COMMUNICATION	35,000.00	20,516.59	182.15	14,301.26
30. 100-010-2225-5580-00 BSU TECHNOLOGY - TRAVEL & CONF	6,000.00	1,227.87	0.00	4,772.13
31. 100-010-2225-5581-00 BSU TECHNOLOGY - STAFF TRAINING	7,500.00	4,575.00	0.00	2,925.00
32. 100-010-2225-5610-00 BSU TECHNOLOGY - SUPPLIES	2,000.00	1,223.67	0.00	776.33
33. 100-010-2225-5612-00 BSU TECHNOLOGY - INK / TONER	2,000.00	705.22	0.00	1,294.78
34. 100-010-2225-5640-00 BSU TECHNOLOGY - REF BOOKS / MANU	500.00	570.47	14.95	(85.42)
35. 100-010-2225-5650-00 BSU TECHNOLOGY - AUDIO / VISUAL SU.	1,000.00	88.52	0.00	911.48
36. 100-010-2225-5670-00 BSU TECHNOLOGY - SOFTWARE	3,000.00	4,108.00	0.00	(1,108.00)
100-010-2225-5673-00 BSU TECHNOLOGY - INFINITE CAMPUS I	28,200.00	28,852.27	0.00	(652.27)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Report # 24098

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D EXPENSE 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
38. 100-010-2225-5730-00 BSU TECHNOLOGY - EQUIPMENT	30,000.00	18,958.88	0.00	11,041.12
TOTAL 2225 TECHNOLOGY	\$603,441.00	\$401,881.64	\$124,753.02	\$76,806.34
2310 BOARD OF EDUCATION				
39. 100-010-2310-5320-00 BSU BOARD - CONTRC ED SERVICES	0.00	249.00	0.00	(249.00)
40. 100-010-2310-5330-00 BSU BOARD - CONTRACTED PROF SRVC	5,000.00	11,403.50	0.00	(6,403.50)
41. 100-010-2310-5341-00 BSU BOARD - BSU AUDIT SERVICES	15,700.00	16,600.00	0.00	(900.00)
42. 100-010-2310-5342-00 BSU BOARD - BCEMS AUDIT SERVICES	13,000.00	12,700.00	300.00	0.00
43. 100-010-2310-5343-00 BSU BOARD - BTMES AUDIT SERVICES	13,000.00	12,480.00	520.00	0.00
44. 100-010-2310-5344-00 BSU BOARD - SHS AUDIT SERVICES	13,000.00	13,202.00	2,668.00	(2,870.00)
45. 100-010-2310-5345-00 BSU BOARD - CVCC AUDIT SERVICES	4,000.00	2,898.00	1,732.00	(630.00)
46. 100-010-2310-5360-00 BSU BOARD - LEGAL SERVICES	1,000.00	23,434.72	0.00	(22,434.72)
47. 100-010-2310-5540-00 BSU BOARD - ADVERTISING	0.00	577.31	344.83	(922.14)
48. 100-010-2310-5582-00 BSU BOARD - MEETING EXPENSES	1,200.00	0.00	0.00	1,200.00
49. 100-010-2310-5610-00 BSU BOARD - SUPPLIES	500.00	345.00	0.00	155.00
50. 100-010-2310-5890-00 BSU BOARD - AWARDS & RECOGNITION	200.00	100.00	0.00	100.00
TOTAL 2310 BOARD OF EDUCATION	\$66,600.00	\$93,989.53	\$5,564.83	\$(32,954.36)
2320 SUPERINTENDENT OFFICE				
51. 100-010-2320-5110-00 BSU SUPERINTENDENT - SALARY	117,300.00	82,831.86	36,814.14	(2,346.00)
52. 100-010-2320-5112-00 BSU SUPERINTENDENT - STAFF SALARIE	88,055.00	56,386.08	25,054.18	6,614.74
53. 100-010-2320-5120-00 BSU SUPERINTENDENT - RECEPTIONIST	250.00	3,964.25	0.00	(3,714.25)
54. 100-010-2320-5210-00 BSU SUPERINTENDENT - HEALTH INS.	35,620.00	20,182.24	9,574.24	5,863.52
55. 100-010-2320-5220-00 BSU SUPERINTENDENT - FICA & MED	15,579.00	10,508.59	4,732.94	337.47
56. 100-010-2320-5230-00 BSU SUPERINTENDENT - LIFE INS.	576.00	394.56	175.36	6.08
57. 100-010-2320-5240-00 BSU SUPERINTENDENT - PENSION	4,316.00	2,819.38	1,252.72	243.90
58. 100-010-2320-5250-00 BSU SUPERINTENDENT - W/COMP INS.	1,987.00	1,116.59	0.00	870.41
59. 100-010-2320-5270-00 BSU SUPERINTENDENT - STAFF TUITION	2,000.00	0.00	0.00	2,000.00
60. 100-010-2320-5280-00 BSU SUPERINTENDENT - DENTAL INS.	1,099.00	778.68	346.08	(25.76)
61. 100-010-2320-5290-00 BSU SUPERINTENDENT - LTD	5,878.00	2,673.35	724.33	2,480.32
62. 100-010-2320-5320-00 BSU SUPERINTENDENT - CONTR ED SRV	0.00	700.00	0.00	(700.00)
63. 100-010-2320-5330-00 BSU SUPERINTENDENT - CONTR PROF SI	10,000.00	6,880.00	0.00	3,120.00
64. 100-010-2320-5360-00 BSU SUPERINTENDENT - LEGAL SRVC	2,500.00	3,079.42	0.00	(579.42)
65. 100-010-2320-5430-00 BSU SUPERINTENDENT - REPAIRS & MAI	2,000.00	433.18	0.00	1,566.82
66. 100-010-2320-5440-00 BSU SUPERINTENDENT - LEASE AGREEN	1,500.00	1,933.80	704.40	(1,138.20)
67. 100-010-2320-5540-00 BSU SUPERINTENDENT - ADVERTISING	1,500.00	4,388.67	102.00	(2,990.67)
68. 100-010-2320-5580-00 BSU SUPERINTENDENT - TRAVEL & CON	1,000.00	(14.88)	0.00	1,014.88
69. 100-010-2320-5582-00 BSU SUPERINTENDENT - MTG EXP	600.00	392.00	0.00	208.00
70. 100-010-2320-5610-00 BSU SUPERINTENDENT - SUPPLIES	6,000.00	6,841.82	0.00	(841.82)
71. 100-010-2320-5640-00 BSU SUPERINTENDENT - BOOKS & MANI	300.00	0.00	0.00	300.00
72. 100-010-2320-5670-00 BSU SUPERINTENDENT - SOFTWARE	0.00	119.88	0.00	(119.88)
73. 100-010-2320-5730-00 BSU SUPERINTENDENT - EQUIPMENT	1,000.00	0.00	0.00	1,000.00
74. 100-010-2320-5810-00 BSU SUPERINTENDENT - DUES & FEES	4,000.00	5,145.00	0.00	(1,145.00)
TOTAL 2320 SUPERINTENDENT OFFICE	\$303,060.00	\$211,554.47	\$79,480.39	\$12,025.14

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Report # 24098

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D EXPENSE 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
2520 BUSINESS OFFICE SERVICES				
75. 100-010-2520-5110-00 BSU BUSINESS OFFICE - MANAGER SALA	83,232.00	53,122.14	25,609.86	4,500.00
76. 100-010-2520-5112-00 BSU BUSINESS OFFICE - STAFF SALARIE	284,559.00	193,449.50	72,411.39	18,698.11
77. 100-010-2520-5210-00 BSU BUSINESS OFFICE - HEALTH INS.	97,687.00	64,609.37	18,282.88	14,794.75
78. 100-010-2520-5220-00 BSU BUSINESS OFFICE - FICA & MED	28,308.00	17,681.21	7,498.63	3,128.16
79. 100-010-2520-5230-00 BSU BUSINESS OFFICE - LIFE INS.	1,509.00	688.02	280.48	540.50
80. 100-010-2520-5240-00 BSU BUSINESS OFFICE - PENSION	19,998.00	13,174.36	5,202.16	1,621.48
81. 100-010-2520-5250-00 BSU BUSINESS OFFICE - W/COMP INS.	2,571.00	1,948.66	0.00	622.34
82. 100-010-2520-5260-00 BSU BUSINESS OFFICE - UNEMPLOYMEN	6,000.00	3,159.00	1,053.00	1,788.00
83. 100-010-2520-5270-00 BSU BUSINESS OFFICE- STAFF TUITION R	2,000.00	0.00	0.00	2,000.00
84. 100-010-2520-5280-00 BSU BUSINESS OFFICE - DENTAL INS.	2,375.00	1,802.50	692.16	(119.66)
85. 100-010-2520-5330-00 BSU BUSINESS OFFICE - CONTR PROF SR	0.00	1,566.07	593.93	(2,160.00)
86. 100-010-2520-5400-00 BSU BUSINESS OFFICE - ADS SUPPORT	12,000.00	12,706.17	0.00	(706.17)
87. 100-010-2520-5440-00 BSU BUSINESS OFFICE - RENTALS & LEA	6,000.00	4,046.82	1,108.36	844.82
88. 100-010-2520-5521-00 BSU BUSINESS OFFICE - PROP & LIAB INS	7,500.00	10,345.00	0.00	(2,845.00)
89. 100-010-2520-5530-00 BSU BUSINESS OFFICE - TELEPHONE	1,500.00	160.00	0.00	1,340.00
90. 100-010-2520-5531-00 BSU BUSINESS OFFICE - POSTAGE	7,000.00	4,109.00	2,000.00	891.00
91. 100-010-2520-5580-00 BSU BUSINESS OFFICE - TRAVEL & CON	4,000.00	435.87	0.00	3,564.13
92. 100-010-2520-5610-00 BSU BUSINESS OFFICE - SUPPLIES	5,500.00	3,496.61	111.82	1,891.57
93. 100-010-2520-5612-00 BSU BUSINESS OFFICE - INK & TONER	0.00	1,728.90	0.00	(1,728.90)
94. 100-010-2520-5730-00 BSU BUSINESS OFFICE - EQUIPMENT	2,000.00	465.56	0.00	1,534.44
95. 100-010-2520-5810-00 BSU BUSINESS OFFICE - DUES & FEES	350.00	475.00	0.00	(125.00)
96. 100-010-2520-5811-00 BSU BUSINESS OFFICE - BANK SRVC FEE	850.00	352.81	0.00	497.19
TOTAL 2520 BUSINESS OFFICE SERVICES	\$574,939.00	\$389,522.57	\$134,844.67	\$50,571.76
2600 PLANT OPERATION & MAINTENANCE				
97. 100-010-2600-5110-00 BSU FACILITIES - DIRECTOR SALARY	73,440.00	50,843.08	22,596.92	0.00
98. 100-010-2600-5112-00 BSU FACILITIES - ELECTRICIAN SALARY	46,855.00	32,429.04	14,368.00	57.96
99. 100-010-2600-5210-00 BSU FACILITIES - HEALTH INS	19,034.00	13,158.83	5,827.28	47.89
100. 100-010-2600-5220-00 BSU FACILITIES - FICA & MED	9,321.00	6,059.42	2,827.83	433.75
101. 100-010-2600-5230-00 BSU FACILITIES - LIFE INS	410.00	236.70	105.20	68.10
102. 100-010-2600-5240-00 BSU FACILITIES - PENSION	4,100.00	4,163.59	1,848.24	(1,911.83)
103. 100-010-2600-5250-00 BSU FACILITIES - W/C INS	964.00	649.25	0.00	314.75
104. 100-010-2600-5280-00 BSU FACILITIES - DENTAL INS	380.00	519.12	230.72	(369.84)
105. 100-010-2600-5330-00 BSU FACILITIES - CONTR PROF SRVC	0.00	150.00	0.00	(150.00)
106. 100-010-2600-5411-00 BSU FACILITIES - WATER & SEWAGE	980.00	503.94	0.00	476.06
107. 100-010-2600-5423-00 BSU FACILITIES - CONTR CUSTODIAL S	10,100.00	10,100.00	0.00	0.00
108. 100-010-2600-5430-00 BSU FACILITIES - REPAIR & MAINT	5,000.00	5,676.52	16.00	(692.52)
109. 100-010-2600-5450-00 BSU FACILITIES - CONSTRUCT / RENOV/	20,000.00	11,022.78	0.00	8,977.22
110. 100-010-2600-5581-00 BSU FACILITIES - TRAVEL & CONF	0.00	1,307.31	0.00	(1,307.31)
111. 100-010-2600-5611-00 BSU FACILITIES - BUILDING/MAINT SUPI	3,000.00	1,937.87	0.00	1,062.13
112. 100-010-2600-5622-00 BSU FACILITIES - ELECTRICITY	8,000.00	4,864.12	2,896.84	239.04
113. 100-010-2600-5624-00 BSU FACILITIES - FUEL OIL	13,000.00	4,107.13	0.00	8,892.87
114. 100-010-2600-5730-00 BSU FACILITIES - EQUIPMENT	0.00	1,479.49	0.00	(1,479.49)

Barre Supervisory Union

BARRE SUPERVISORY UNION EXPENDITURES-FY18

Report # 24098

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D EXPENSE 7/1/2017 - 6/30/2018	Encumbrances 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
TOTAL 2600 PLANT OPERATION & MAINTENANCE	\$214,584.00	\$149,208.19	\$50,717.03	\$14,658.78
TOTAL 010 BSU ADMINISTRATION	\$1,912,145.00	\$1,363,818.51	\$446,553.45	\$101,773.04
030 SHARED STAFF SERVICES				
1192 BT SHARED STAFF SERVICES				
115. 100-030-1192-5118-00 BT - SHARED STAFF WAGES	9,954.55	5,555.06	4,761.49	(362.00)
116. 100-030-1192-5210-00 BT - SHARED STAFF HEALTH INS	3,711.54	1,806.55	1,252.37	652.62
117. 100-030-1192-5220-00 BT - SHARED STAFF FICA & MED	761.52	389.77	364.25	7.50
118. 100-030-1192-5230-00 BT - SHARED STAFF LIFE INS	8.42	3.78	3.23	1.41
119. 100-030-1192-5250-00 BT - SHARED STAFF W/C INS	77.65	43.40	0.00	34.25
TOTAL 1192 BT SHARED STAFF SERVICES	\$14,513.68	\$7,798.56	\$6,381.34	\$333.78
1193 SHS SHARED STAFF SERVICES				
120. 100-030-1193-5118-00 SHS - SHARED STAFF WAGES	20,708.22	11,461.24	9,824.00	(577.02)
121. 100-030-1193-5210-00 SHS - SHARED STAFF HEALTH INS	6,480.22	3,118.02	2,101.46	1,260.74
122. 100-030-1193-5220-00 SHS - SHARED STAFF FICA & MED	1,584.18	813.93	751.54	18.71
123. 100-030-1193-5230-00 SHS - SHARED STAFF LIFE INS	16.84	7.42	6.32	3.10
124. 100-030-1193-5250-00 SHS - SHARED STAFF W/C INS	161.53	89.46	0.00	72.07
125. 100-030-1193-5280-00 SHS - SHARED STAFF DENTAL INS	73.11	39.34	33.74	0.03
TOTAL 1193 SHS SHARED STAFF SERVICES	\$29,024.10	\$15,529.41	\$12,717.06	\$777.63
TOTAL 030 SHARED STAFF SERVICES	\$43,537.78	\$23,327.97	\$19,098.40	\$1,111.41
TOTAL 100 GENERAL FUND	\$1,955,682.78	\$1,387,146.48	\$465,651.85	\$102,884.45
TOTAL 00 BARRE SUPERVISORY UNION	\$1,955,682.78	\$1,387,146.48	\$465,651.85	\$102,884.45
GRAND TOTAL	\$1,955,682.78	\$1,387,146.48	\$465,651.85	\$102,884.45

Barre Supervisory Union GENERAL FUND REVENUE

Report # 24093

Statement Code: BOARD REV

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D REVENUE 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
00 BARRE SUPERVISORY UNION			
1. 100-000-1510-4000-00 BSU - INTEREST REVENUE	0.00	(1,197.85)	1,197.85
2. 100-000-1960-4000-00 BSU - SALE OF ASSET REVENUE	0.00	(489.99)	489.99
3. 100-000-1990-4000-00 BSU - MISC REVENUE	0.00	(2,538.98)	2,538.98
4. 100-000-1991-4000-00 BSU - COBRA INS. REVENUE	0.00	(504.00)	504.00
5. 100-000-5300-4000-00 BSU - INSURANCE PROCEEDS REVENUE	0.00	(2,540.19)	2,540.19
6. 100-000-5400-4000-00 BSU PRIOR YEAR REVENUE	0.00	(4,573.76)	4,573.76
7. 100-000-5400-4001-00 BSU PRIOR YEAR FUND BAL SURPLUS RE	(100,000.00)	0.00	(100,000.00)
8. 100-035-1250-4000-00 SHS - ST VT CRIME VICTIMS REV	0.00	(72.00)	72.00
9. 100-035-1252-4000-00 BTMES - ST VT CRIME VICTIMS REV	0.00	(21.50)	21.50
TOTAL 00 BARRE SUPERVISORY UNION	\$(100,000.00)	\$(11,938.27)	\$(88,061.73)
11 BARRE CITY SCHOOL			
10. 100-000-1931-4000-11 BSU - BC SUPT OFFICE ASMT REVENUE	(634,251.00)	(475,688.25)	(158,562.75)
11. 100-000-3201-4000-11 ST VT - BC SPED MAINSTREAM	0.00	(358,806.16)	358,806.16
12. 100-000-3202-4000-11 ST VT - BC SPED INTENSIVE REIMB	0.00	(919,719.95)	919,719.95
13. 100-000-3204-4000-11 ST VT - BC SPED EEE	0.00	(103,835.76)	103,835.76
14. 100-000-3205-4000-11 ST VT - BC SPED STATE PLACED	0.00	(62,895.44)	62,895.44
15. 100-101-2210-4000-11 BC CURRIC ASMT REVENUE	0.00	(25,978.86)	25,978.86
16. 100-101-2700-4000-11 BC REG ED TRANSPORTATION ASMT	(593,567.00)	(72,485.87)	(521,081.13)
17. 100-211-1200-4000-11 BC SPED INSTR ASMT REVENUE	(3,240,540.00)	(392,013.06)	(2,848,526.94)
18. 100-211-2100-4000-11 BC SPED SUPPORT SRVC ASMT	(658,291.00)	(118,822.15)	(539,468.85)
19. 100-211-2420-4000-11 BC SPED ADMIN ASMT	(194,688.00)	(66,944.12)	(127,743.88)
20. 100-211-2711-4000-11 BC SPED TRANS ASMT	(79,939.00)	(9,802.98)	(70,136.02)
21. 100-212-1214-4000-11 BC SPED EEE INSTR ASMT	(138,153.00)	(14,842.94)	(123,310.06)
22. 100-212-2423-4000-11 BC SPED EEE ADMIN ASMT	(71,644.00)	(21,638.98)	(50,005.02)
TOTAL 11 BARRE CITY SCHOOL	\$(5,611,073.00)	\$(2,643,474.52)	\$(2,967,598.48)
12 BARRE TOWN SCHOOL			
23. 100-000-1931-4000-12 BSU - BT SUPT OFFICE ASMT REVENUE	(579,886.00)	(386,590.68)	(193,295.32)
24. 100-000-3201-4000-12 ST VT - BT SPED MAINSTREAM	0.00	(253,789.72)	253,789.72
25. 100-000-3202-4000-12 ST VT - BT SPED INTENSIVE REIMB	0.00	(662,281.41)	662,281.41
26. 100-000-3204-4000-12 ST VT - BT SPED EEE	0.00	(81,585.24)	81,585.24
27. 100-000-3205-4000-12 ST VT - BT SPED STATE PLACED	0.00	(45,599.19)	45,599.19
28. 100-101-2210-4000-12 BT CURRIC ASMT REVENUE	(27,117.00)	(26,125.81)	(991.19)
29. 100-101-2700-4000-12 BT REG ED TRANSPORTATION ASMT	(532,137.00)	(67,191.22)	(464,945.78)
30. 100-211-1200-4000-12 BT SPED INSTR ASMT REVENUE	(1,905,538.00)	(322,157.10)	(1,583,380.90)
31. 100-211-2100-4000-12 BT SPED SUPPORT SRVC ASMT	(507,325.00)	(83,168.82)	(424,156.18)
32. 100-211-2420-4000-12 BT SPED ADMIN ASMT	(182,943.00)	(8,712.63)	(174,230.37)
33. 100-211-2711-4000-12 BT SPED TRANS ASMT	(38,550.00)	(4,991.06)	(33,558.94)
34. 100-212-1214-4000-12 BT SPED EEE INSTR ASMT	(121,980.00)	(24,329.11)	(97,650.89)
35. 100-212-2423-4000-12 BT SPED EEE ADMIN ASMT	(70,007.00)	(21,628.69)	(48,378.31)
TOTAL 12 BARRE TOWN SCHOOL	\$(3,965,483.00)	\$(1,988,150.68)	\$(1,977,332.32)
4. BUILDING HIGH SCHOOL			

Barre Supervisory Union GENERAL FUND REVENUE

Report # 24093

Account Number / Description	ADOPTED BUDGET 7/1/2017 - 6/30/2018	Y-T-D REVENUE 7/1/2017 - 6/30/2018	REMAINING BALANCE 7/1/2017 - 6/30/2018
36. 100-000-1931-4000-41 BSU - SHS SUPT OFFICE ASMT REVENUE	(490,367.00)	(367,773.40)	(122,593.60)
37. 100-000-3201-4000-41 ST VT - SHS SPED MAINSTREAM	0.00	(262,541.12)	262,541.12
38. 100-000-3202-4000-41 ST VT - SHS SPED INTENSIVE REIMB	0.00	(701,727.64)	701,727.64
39. 100-000-3205-4000-41 ST VT - SHS SPED STATE PLACED	0.00	(48,743.99)	48,743.99
40. 100-211-1200-4000-41 SHS SPED INSTR ASMT REVENUE	(2,769,430.00)	(422,336.94)	(2,347,093.06)
41. 100-211-2100-4000-41 SHS SPED SUPPORT SRVC ASMT	(700,824.00)	(50,838.43)	(649,985.57)
42. 100-211-2420-4000-41 SHS SPED ADMIN ASMT	(113,418.00)	(29,966.56)	(83,451.44)
43. 100-211-2711-4000-41 SHS SPED TRANS ASMT	(20,000.00)	(11,215.34)	(8,784.66)
TOTAL 41 SPAULDING HIGH SCHOOL	\$(4,094,039.00)	\$(1,895,143.42)	\$(2,198,895.58)
42 CVCC - CENTRAL VERMONT CARRER CENTER			
44. 100-000-1931-4000-42 BSU - SUPT OFFICE ASMT FROM CVCC	(107,641.00)	(80,732.60)	(26,908.40)
TOTAL 42 CVCC - CENTRAL VERMONT CARRER CENTER	\$(107,641.00)	\$(80,732.60)	\$(26,908.40)
GRAND TOTAL	\$(13,878,236.00)	\$(6,619,439.49)	\$(7,258,796.51)