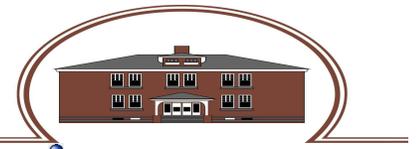


Barre Unified Union School District

120 Ayers Street, Barre, VT 05641 • www.buUSD.org • Phone: 802-476-5011 • Fax: 802-476-4944 or 802-477-1132

Barre City Elementary & Middle School • Barre Town Middle & Elementary School • Spaulding High School • Central Vermont Career Center
Doing whatever it takes to ensure success for every child.



David Wells, M.Ed. - Superintendent of Schools

Mary Ellen Simmons, Ed.D. – Asst.
Superintendent of Instruction

Stacy Anderson, M.Ed. - Director of Special
Services

Lauren May, M.Ed. – Director of Early Education

Josh Allen – Communications Specialist

Lisa Perreault, SFO - Business Manager

Carol Marold – Director of Human

Resources

Emmanuel Ajanma, MAT – Director of

Technology

Jamie Evans – Director of Facilities

Annette Rhoades, M.Ed., CAGS – Asst. Director
of Special Services

Jon Strazza, MS.Ed. – Asst. Director of Special
Services

Rebecca Webb, M.Ed. – Act 166 Regional
Coordinator

MEMORANDUM

TO: Barre Unified Union School District Finance Committee
Sarah Pregent - Chair, Renee Badeau - V. Chair, Chris Parker, Gina Akley

DATE: April 1, 2021

RE: BUUSD Finance Committee Meeting
April 6, 2021 @ 5:30 p.m. via Google Meet
Google Meet - Meeting ID: meet.google.com/xsm-kaba-zzj
Phone Number: (US)+1 269-718-3149; PIN: 682 130 412#

Please Note: If you attend the meeting remotely you must state your name for the record to satisfy the Open Meeting Law

AGENDA

1. Call to Order
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
 - 4.1. Meeting Minutes March 16, 2021
 - 4.2. Meeting Minutes March 22, 2021
5. New Business
 - 5.1. Schedule of Required Monthly Agenda Items
 - 5.2. FY22 Proposed Budget Communication
 - 5.3. Procedures
 - 5.4. RFPs/Summer Projects
 - 5.5. Staff Appreciation
6. Old Business
 - 6.1. FY21 Year-end Projections
7. Other Business
8. Items for Future Agenda

9. Next Meeting Date: (May 4, 2021 at 5:30 pm via Google Meet) Reschedule meeting for after revote, May 18th
10. Adjournment

BOARD/COMMITTEE 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

DRAFT**BARRE UNIFIED UNION SCHOOL DISTRICT
FINANCE COMMITTEE MEETING**

Via Video Conference – Google Meet
March 16, 2021 - 5:30 p.m.

MINUTES**COMMITTEE MEMBERS PRESENT:**

Sarah Pregent (BC) - Chair
Renee Badeau (BC) – Vice Chair
Gina Akley (BT)
Chris Parker (BT)

COMMITTEE MEMBERS ABSENT:**OTHER BOARD MEMBERS PRESENT:**

Alice Farrell
Sonya Spaulding

ADMINISTRATORS PRESENT:

David Wells, Superintendent
Mary Ellen Simmons, Assistant Superintendent of Instruction
Emmanuel Ajanma, Director of Technology
Josh Allen, Communications Specialist
Stacy Anderson, Director of Special Services
Hayden Coon, BCEMS Principal
Chris Hennessey, BCEMS Principal
Carol Marold, Director of Human Resources
Jennifer Nye, BTMES Principal
Erica Pearson, BTMES Principal
Lisa Perreault, Business Manager
Brenda Waterhouse, SHS Principal

PUBLIC MEMBERS PRESENT:

Josh Howard Paul Malone Ted Mills

1. Call to Order

The Superintendent, Mr. Wells, called the Tuesday, March 16, 2021 BUUSD Finance Committee meeting to order at 5:31 p.m., which was held via video conference.

2. Organize (Chair / Vice-Chair)

The Committee Agreed by consensus to appoint Sarah Pregent as the Finance Committee Chair.

The Committee agreed by consensus to appoint Renee Badeau as the Finance Committee Vice-Chair.

3. Additions and/or Deletions to the Agenda

Add 6.3 Recommendation of Board Members to Review Warrants

4. Public Comment

None.

5. Approval of Minutes

5.1 February 16, 2021 BUUSD Finance Committee Meeting Minutes

The Committee agreed by consensus to approve the Minutes of the February 16, 2021 BUUSD Finance Committee meeting.

6. New Business**6.1FY22 Budget Revisions**

Three documents were distributed;

'FY22 BUUSD Proposed Budget Considerations – Draft 4, Revote May 11'

'BUUSD FY22 Proposed Budget, Expense Summary – Draft 3 – 1/7/21'

DRAFT

BUUSD FY22 Draft 3 Budget – Vote Failed 3/2/21

Mrs. Perrault advised that administrators identified some reductions in the budget. The overall result for Draft 4 is a reduction of \$ 565,000 (\$265,000 in reductions and utilizing \$300,000 more from the fund balance) and results in a 3.41% increase in per-pupil spending. Draft 4 includes using a total of \$500,000 from the Fund Balance. Documentation in the packet includes addressing the Board's goals and priorities. Mrs. Perreault provided an overview of how the Board's goals and priorities were considered when making reductions for Draft 4. It was noted that there is currently approximately \$644,000 available in the fund balance. Mr. Malone asked for confirmation that the bulk of the reduction in Draft 4 results from utilizing additional fund balances rather than making cuts to budget line items. Lengthy discussion was held, including; use of grant funds, concern of academic recovery, shifts in funding (from budget to grant funds), long term impacts of utilizing grant funds for special education positions (absorbing the financial impact when grant funds are no longer available), cuts to technology equipment (use ESSER funds) and supplies, purchasing supplies in June 2021 (for FY22) as a surplus is expected, tax rate calculations, per-pupil spending (\$15,554 an increase of 3.41%), concerns relating to the SEA Project (including the number of students served and the possibility for accepting tuition paying students from other districts), how long it will take the SEA Program to break even and/or result in savings, savings related to bringing outplaced students back into the district, the possibility of adding an additional administrative position (MTSS Coordinator), concern that the administrative budget at the Central Office is too high, lack of capacity at outside placement facilities, the impact of Act177 (SPED funding), purchasing practices, the scope of the required Recovery Plan, the possibility of reducing the anticipated increases for contracted, non-contracted, and administrative staff, possible savings due to attrition, adherence to class size policies, non-contracted salaries that are not comparable, feedback that many negative budget votes were due to dis-satisfaction with hybrid learning, feedback that some voters want an increase of less than 3%, concern that RIF notices are due by April 1, 2021 (which is prior to the vote) and that after April 1 the BUUSD will not be able cut staff, community input that last year's budget had a substantial increase, concern that the FY22 budget is too high and is not sustainable, the fact that salaries and benefits are too high due in part to required State-wide bargaining of Health Care Agreements that have had a substantial impact to the BUUSD budget, the substantial increase to the BCEMS principal's office (was due to shifting of positions – there is actually a savings of \$40,000 – office staff has decreased from 8 to 5 since the new Principal and Vice-Principal started), increases to athletics, funds for BTMES field trips transportation (BCEMS raises funds for field trips – so this is not equitable – it was suggested that the funds be cut from BTMES, or that an equal amount be added to the BCEMS budget), additional equity issues (only BTMES has a duplicating clerk), a suggestion that some line items be 'flat lined', reluctance to set a specific percentage of how much the budget can increase (may cause loss of necessary staff), the anticipated FY21 surplus of approximately \$640,000, the risk of cutting too much and then having significant increases in future budgets (in order to meet student needs), concern that the schools have too many principals (School Quality Standards from the State Board of Education advise regarding the number of principals a school should have and the BUUSD operates within those Standards), consideration for community members who do not have children in the school system (many of whom are on fixed incomes), and the possibility of presenting additional options to the Board. The Committee was polled and is comfortable presenting Draft 4 to the Board. It was suggested that additional cuts (necessary if the second vote fails) be identified and clearly identified so that voters understand what will be lost if additional cuts need to be made. It was suggested that voters be clearly informed regarding the portions of the budget that are not within control of the Board, specifically, the required State-wide Health Care Agreement and negotiations. It was suggested that the Communications Committee and the Communications Specialist work on ways to inform community members about the budget and to stress that the Board is working to develop a budget that is in the best interest of the students. Mr. Wells cautioned regarding protocols relating to budget promotion, and advised of a school district that experienced legal issues resulting from improper budget promotion. Based on a query, brief discussion was held regarding the possibility of adding community members to the Finance Committee and it was noted that procedures/protocols for adding community members to Committees has not been finalized. It was clarified that a decision had previously been made that community members who are officially on Committees do 'vote' on recommendations to the Board. If a Committee (regardless of the make-up of the committee, all Board Members or a mix of Board and Community Members) cannot reach consensus on a matter, that lack of consensus is what is reported back to the Board. The Board will need to hold discussions regarding the process for adding community members to committees. Discussion returned to the Draft budget. Mrs. Akley stressed the need to document a contingency plan so that community members are aware of what will be lost if the budget vote fails. It was noted that the list of possible cuts that was drafted earlier in the budget process, was not included in the meeting packet and that list should be revisited, with additional detail being provided (specific items that would be cut from categories identified for reductions).

The Committee agreed by consensus to recommend Draft 4 of the FY22 budget to the Board on 03/25/21, and to hold a Special Committee Meeting on Monday, March 22, 2021 for the purpose of identifying contingencies (a Draft 5), and that Warnings for both drafts be included in the Board packet.

6.2 Report of COVID Related Expenses, Funds and Grants

A document titled 'COVID-19 Funding – March 16, 2021' was distributed.

Mrs. Perreault provided an overview of the document which outlines grants (received thus far), allocations, expenses to date, and the use of funds. Mrs. Perreault advised that not all of the ESSER II funding detail is available at this time.

DRAFT

6.3 Designation of Board Members to Review Warrants

Mrs. Perreault provided a brief overview of the procedures for approval of AP Warrants and advised that the Committee is being asked to make a recommendation to the Board (for approval) regarding individuals who shall be named as primary and secondary designees for review of Warrants. It was noted that when neither designee is available, the Superintendent or the Business Manager are also authorized to approve the Warrants.

The Committee agreed by consensus to make a recommendation to the Board that Sarah Pregent be named as the primary designee for Warrant Review, and that Renee Badeau be named as the secondary/alternate designee for Warrant Review.

7. Old Business

7.1FY21 Year-end Projections

Two documents were distributed;

BUUSD – FY21 Year End Projection Report (03/16/21)

BUUSD Expense Report (dated 03/11/21)

The BUUSD has an anticipated surplus of approximately \$640,000. Mrs. Perreault provided an overview of the factors contributing to the surplus. Mrs. Perreault advised regarding the reduction of \$450,000 in Ed Spending (Line 135 of the narrative). There are two different types of expenditures relating to CRF (COVID Relief Funds). COVID related non-budgeted expenditures (masks etc.) and also budgeted expenditures (e.g. utilizing buses to deliver meals during COVID). Some of the budgeted expenses, such as transportation (that wasn't being provided while schools were closed) was repurposed for COVID related reasons. Because there was such a large deficit in the State Education Fund, the Agency asked that districts supplant some of those budgeted expenditures and charge them to COVID funding to off-set education spending.

8. Other Business

None.

9. Items for Future Agendas

- FY22 Budget Draft 4 – Options for Additional Reductions (Special Meeting on 03/22/21)
- Coordinated Supply Purchases/Procedures (non-custodial) Follow-up - TBD
- Staff Appreciation (under Efficiency Studies) - TBD
- FY21 Year-end Projections

10. Next Meeting Date

A Special Meeting of the Committee will be held on Monday, March 22, 2021 at 5:p.m. via Google Meet
The next Regular Committee Meeting is Tuesday, April 16, 2021 at 5:30 p.m., via Google Meet.

11. Adjournment

The Committee agreed by consensus to adjourn at 8:01 p.m.

Respectfully submitted,

Andrea Poulin

DRAFT**BARRE UNIFIED UNION SCHOOL DISTRICT
SPECIAL FINANCE COMMITTEE MEETING**

Via Video Conference – Google Meet
March 22, 2021 - 5:30 p.m.

MINUTES**COMMITTEE MEMBERS PRESENT:**

Sarah Pregent (BC) - Chair
Gina Akley (BT)
Chris Parker (BT)

COMMITTEE MEMBERS ABSENT:

Renee Badeau (BC) – Vice Chair

OTHER BOARD MEMBERS PRESENT:

Alice Farrell
Sonya Spaulding

ADMINISTRATORS PRESENT:

David Wells, Superintendent
Mary Ellen Simmons, Assistant Superintendent of Instruction
Emmanuel Ajanma, Director of Technology
Josh Allen, Communications Specialist
Stacy Anderson, Director of Special Services
Hayden Coon, BCEMS Principal
Chris Hennessey, BCEMS Principal
Lauren May, Director of Early Education
Jennifer Nye, BTMES Principal
Erica Pearson, BTMES Principal
Lisa Perreault, Business Manager
Brenda Waterhouse, SHS Principal

PUBLIC MEMBERS PRESENT:

David Delcore – Times Argus Josh Howard Paul Malone Ted Mills Michael Pope

1. Call to Order

The Chair, Mrs. Pregent, called the Monday, March 22, 2021 Special BUUSD Finance Committee meeting to order at 5:32 p.m., which was held via video conference.

2. Additions and/or Deletions to the Agenda

None.

3. Public Comment

None.

4. New Business**4.1 FY22 Budget**

A document titled “FY22 BUUSD Budget Considerations - Draft 4, Revote May 11’ was distributed. Mrs. Pregent advised that Draft 4 has not changed since last week, but the documentation contains two additional options. Mrs. Perreault advised that Options labeled as Options 2 and 3 reduce Draft 4 by \$60,000 and \$120,000 respectively. Option 2 removes field trip transportation and part-time tech staff. Option 3 includes the reductions identified in Option 2, as well as reductions for a duplicating clerk, and business office contracted services. Option 2 reduces the increase from 3.8% to 3.75%. Option 3 reduces the increase from 3.8% to 3.62%. These options are presented as a contingency in the event that the Board wants Draft 4 reduced further. Per pupil spending is as follows under the options: Option 2: \$15,529 (a 3.24% increase in per-pupil spending), and Option 3: \$15,504 (a 3.09% increase in per-pupil spending). Draft 3, without the options reflects a 3.41% increase in per-pupil spending. Mrs. Akley reiterated that the goal for this evening was to agree on a contingency plan, for use in case the Board wanted Draft 4 reduced further. It was noted that the City and Town Clerks would like the finalized information no later than 03/30/21. A community member voiced concern that he believes the per-pupil spending is still too high for this area, that there was a significant budget increase last year, and he would like to see a budget increase no larger than 3%. It was noted that with the proposed

DRAFT

Draft 4, the tax rate in Barre Town would decrease by approximately 24¢. Brief discussion was held regarding the impact of reappraisals, and it was noted that regardless of reappraisals and changes to the CLA, the same amount of money still needs to be raised in taxes. Mrs. Spaulding advised that the BUUSD has different negotiation agreements and was very negatively impacted by the required State Health Care Negotiations. The Board has no control over the costs for health care. It is important for community members to be aware of the negative impact that State mandated negotiations for health insurance have had on the BUUSD. It was noted that salaries and benefits account for 3% of the budget increase. A community member queried regarding why budget discussions do not include reducing administrator positions, and questioned if all of the positions are necessary. Additionally, a question was raised concerning a drop in student population and how that may impact future budgets. It was noted that it is standard to have 2 principals in the middle/elementary schools, due to the number of students. The budget reflects Staff-to-student ratios that are in line with policy. It was noted that the Administrative line items include salaries, benefits, and the reclassification of some positions (shifting of monies within the budget). It was noted that the Committee is not looking to cut teacher or administrator positions. In response to a query, it was confirmed that Options 2 and 3 (for budget Draft 4) were created as a contingency in the event the Board wishes to have Draft 4 reduced further. It is not known what steps will be taken should the budget vote on 05/11/21 fail. No additional budget reduction discussions are planned, but will be scheduled if the Board rejects Draft 4.

The Committee agreed by consensus that they are comfortable presenting Draft 4 to the Board on 03/25/21, with Options 2 and 3 as back-up options should the Board not approve moving forward with Draft 4.

Mrs. Pregent confirmed that multiple Warnings should be included in the Board packet, to accommodate which ever budget draft the Board approves.

5. Old Business

None.

6. Other Business

In response to a query regarding why the BUUSD maintains separate budgets for the district buildings (for departments that exist in each building), it was noted that utilizing the Uniform Chart of Accounts (required by the State), each building needs to be identified as a separate location. It was noted that during budget development, there has been much coordination between the building's 'like' departments, with a goal of attaining equity as much as possible.

7. Items for Future Agendas

- Coordinated Supply Purchases/Procedures (non-custodial) Follow-up (April)
- Staff Appreciation (under Efficiency Studies)
- FY21 Year-end Projections

8. Next Meeting Date

The next meeting will be held on Tuesday, April 6, 2021 at 5:30 p.m., via video conference, Google Meet.

9. Adjournment

The Committee agreed by consensus to adjourn at 6:03 p.m.

Respectfully submitted,
Andrea Poulin

DRAFT-BUUSD Finance Committee Monthly Agenda Items, Updated 3/31/21

July	<ul style="list-style-type: none"> ● FY21 Prior Year Projections ● RFPs/Summer Project Update ● Procedures ● ESSER Funding Update
August	<ul style="list-style-type: none"> ● Prior Year Projections ● Budget Development Calendar/Process ● Summer Project Updates ● Procedure Review
September	<ul style="list-style-type: none"> ● Budget Development ● Audit Update ● Procedure Review ● ESSER Funding Update
October	<ul style="list-style-type: none"> ● Budget Development ● Audit Update ● Procedure Review
November	<ul style="list-style-type: none"> ● Budget Development ● Audit Update ● FY22 Budget Projections ● Financial Management Questionnaire ● ESSER Funding Update
December	<ul style="list-style-type: none"> ● Budget Development ● Audit Update – Presentation to Board ● FY22 Budget Projections
January	<ul style="list-style-type: none"> ● Budget & Warning Approval ● Announced Tuition ● ESSER Funding Update
February	<ul style="list-style-type: none"> ● Board Communication Regarding Budget ● Lisa Vacation January 22 – February 14

<p>March</p>	<ul style="list-style-type: none"> ● BUDGET VOTE-March 1, 2022 ? ● FY22 Budget Projections ● ESSER Funding Update
<p>April 6, 2021</p>	<ul style="list-style-type: none"> ● Finance Committee Agenda Schedule ● FY22 Proposed Budget Communication ● Procedures ● RFPs/Summer Projects ● Staff Appreciation Procedures (New) ● FY21 Budget Projections
<p>May</p>	<ul style="list-style-type: none"> ● We may want to schedule this meeting after revote-May 18th? ● FY22 Budget Revote Outcome/Next Steps ● Procedures ● RFPs/Summer Projects ● ESSER Funding Update ● FY21 Budget Projection
<p>June</p>	<ul style="list-style-type: none"> ● RAN ● FY22 BUDGET? ● Procedures ● RFPs/Summer Projects ● FY21 Budget Projections

	FY20 EXPENSES	FY20 ACTUALS	FY21 EXPENSES	FY22 PROPOSED EXPENSES
BUUSD CURRICULUM	\$353,963	\$339,286	\$351,921	\$417,293
BUUSD TECHNOLOGY	\$1,010,937	\$1,161,550	\$1,246,585	\$1,225,459
BUUSD BOARD	\$266,071	\$254,289	\$366,640	\$376,594
BUUSD SUPERINTENDENT	\$274,902	\$276,258	\$274,956	\$295,505
BUUSD BUSINESS OFFICE	\$441,909	\$427,810	\$498,605	\$454,379
BUUSD COPIERS	\$90,000	\$83,375	\$90,000	\$90,000
BUUSD COMMUNICATIONS	\$73,388	\$61,221	\$84,804	\$97,538
BUUSD HUMAN RESOURCES	\$224,264	\$238,175	\$246,867	\$250,441
BUUSD FACILITIES	\$230,862	\$237,744	\$242,696	\$244,408
BUUSD TRANSP - LEASE	\$47,500	\$30,205	\$47,500	\$42,500
BCEMS PRESCHOOL	\$476,965	\$410,181	\$483,134	\$549,806
BTMES PRESCHOOL	\$457,748	\$438,915	\$474,667	\$543,554
BCEMS DIRECT INSTRUCT	\$5,064,634	\$4,961,111	\$5,372,286	\$5,628,345
BTMES DIRECT INSTRUCT	\$4,862,126	\$4,830,197	\$5,294,866	\$5,551,905
SHS DIRECT INSTRUCT	\$4,051,273	\$4,020,307	\$4,486,671	\$4,410,273
BCEMS EXTRA CURRIC	\$45,880	\$43,231	\$47,220	\$64,450
BTMES EXTRA CURRIC	\$69,600	\$64,277	\$76,600	\$75,200
SHS EXTRA CURRIC	\$70,600	\$75,816	\$79,200	\$79,350
BCEMS BEHAVIOR SUPPORT	\$453,456	\$447,560	\$547,266	\$536,145
BTMES BEHAVIOR SUPPORT	\$78,487	\$83,489	\$82,542	\$105,532
SHS BEHAVIOR SUPPORT	\$0		\$0	\$57,518
BCEMS GUIDANCE	\$299,479	\$292,324	\$360,669	\$289,292
BTMES GUIDANCE	\$147,470	\$145,840	\$148,921	\$169,304
SHS GUIDANCE	\$464,246	\$431,268	\$478,328	\$508,414
BCEMS HEALTH	\$131,586	\$121,433	\$128,372	\$138,637
BTMES HEALTH	\$162,264	\$157,723	\$167,724	\$186,505
SHS HEALTH	\$114,276	\$119,508	\$125,101	\$133,110
BCEMS PSYCHOLOGICAL	\$50,000	\$46,056	\$50,000	\$50,000
BCEMS LIBRARY	\$167,607	\$114,912	\$143,293	\$122,439
BTMES LIBRARY	\$147,555	\$140,990	\$185,500	\$167,152
SHS LIBRARY	\$127,516	\$149,080	\$172,774	\$151,504
BCEMS TECH EQUIP	\$92,000	\$69,632	\$95,000	\$95,000
BTMES TECH EQUIP	\$100,000	\$98,468	\$95,000	\$95,000
SHS TECH EQUIP	\$90,000	\$80,869	\$115,000	\$115,000
EARLY EDUCATION ADMIN	\$105,798	\$105,773	\$123,461	\$126,760
BCEMS PRINCIPALS' OFFICE	\$521,950	\$480,439	\$532,677	\$621,495
BTMES PRINCIPALS' OFFICE	\$621,363	\$540,206	\$690,302	\$695,196
SHS PRINCIPALS' OFFICE	\$633,636	\$578,859	\$684,554	\$715,357
BCEMS SRO	\$75,900	\$56,193	\$78,000	\$80,000
BTMES SRO	\$50,000	\$4,886	\$50,000	\$50,000
SHS SRO	\$50,184	\$32,457	\$50,184	\$0
BUUSD RAN INTEREST	\$0	\$102,026	\$100,000	\$105,000
BCEMS RAN INTEREST	\$36,000		\$0	\$0
BTMES RAN INTEREST	\$32,000		\$0	\$0
SHS RAN INTEREST	\$34,000		\$0	\$0
BTMES DUPLICATING	\$33,520	\$45,003	\$50,851	\$56,951

BARRE UNIFIED UNION SCHOOL DISTRICT FY20-22 BUDGET, EXPENSE SUMMARY 1-7-21

	FY20	FY20	FY21	FY22 PROPOSED
	EXPENSES	ACTUALS	EXPENSES	EXPENSES
BCEMS FACILITIES	\$1,082,160	\$1,256,382	\$1,184,239	\$1,135,532
BTMES FACILITIES	\$1,186,551	\$1,161,657	\$1,285,927	\$1,277,174
SHS FACILITIES	\$1,181,566	\$1,151,936	\$1,222,365	\$1,192,171
BUUSD TRANSPORTATION	\$1,280,362	\$1,320,963	\$1,333,378	\$1,413,512
BTMES TRANSP - FIELD TRIPS	\$25,000	\$2,597	\$25,000	\$20,000
SHS TECHNICAL ED TUITION	\$1,099,924	\$980,329	\$915,645	\$955,000
SHS ATHLETICS	\$464,638	\$383,930	\$464,727	\$474,538
SHS JROTC	\$92,295	\$190,085	\$118,633	\$122,092
SHS TRANSP - WORK BASED	\$37,000	\$1,989	\$37,000	\$2,000
SHS TRANSP - ATHLETICS	\$90,000	\$62,731	\$95,000	\$85,000
BUUSD LONG TERM DEBT	\$303,480	\$301,692	\$297,480	\$425,840
BUUSD SPEC ED INSTRUCTION	\$8,921,945	\$8,996,825	\$9,346,897	\$9,795,140
BUUSD ESY SERVICES	\$60,445	\$90,869	\$80,000	\$57,200
BUUSD GRANITE ACADEMY	\$198,497	\$328,463	\$0	\$0
BUUSD ACT PROGRAM	\$66,648	\$89,375	\$0	\$0
BUUSD SEA PROGRAM	\$0	\$373	\$552,108	\$900,463
BUUSD PHYSICAL THERAPY	\$33,105	\$33,461	\$40,155	\$42,776
BUUSD PSYCHOLOGICAL SERV	\$393,292	\$508,946	\$558,198	\$476,735
BUUSD SPEECH LANGUAGE	\$800,673	\$799,923	\$878,411	\$924,544
BUUSD OCCUPAT THERAPY	\$228,544	\$192,383	\$246,155	\$256,444
BUUSD DIRECTORS - SPEC ED	\$465,647	\$590,325	\$647,636	\$534,410
BUUSD TRANSP - SPEC ED	\$291,991	\$322,569	\$314,950	\$319,050
BUUSD SEA NON REIMB	\$73,739	\$50,282	\$114,027	\$131,360
BUUSD EARLY CHILD SPEC ED	\$363,112	\$238,916	\$242,275	\$236,582
BUUSD EARLY CHILD ESY	\$11,275	\$5,908	\$9,025	\$11,080
BUUSD SEA FACILITY	\$0	\$5,263	\$0	\$221,000
TOTAL	\$41,684,804	\$41,467,114	\$45,029,968	\$46,777,954
FEDERAL & STATE GRANTS	\$3,450,000	\$3,321,897	\$3,450,000	\$3,595,000
TOTAL BUUSD EXPENSES	\$45,134,804	\$44,789,011	\$48,479,968	\$50,372,954

BUUSD BUDGET 2021-2022 - DRAFT 4 REVOTE MAY 11, 2021

Projected Comparative Tax Rate Calculations

3/31/2021

	FY2021	FY2022		Tax rate with CLA at 100%- Comparative purposes only!	
Total BUUSD Expenses	48,479,968	50,372,954	3.90%	50,372,954	3.90%
Less Local Revenues	12,445,528	13,190,528		13,190,528	
Education Spending	36,034,440	37,182,426		37,182,426	
Equalized Pupils-Frz 2/26/21	2,395.72	2,390.52		2,390.52	
Education Spending per Equalized Pupil State-wide Avg. FY20 \$16,235 - FY21 \$17,133	15,041	15,554	3.41%	15,554	3.41%
EdSpend/ \$11,385 (property yield)-UPDATE	136.763%	136.619%		136.619%	
Homestead Equalized Tax Rate	1.00	1.00		1.00	
Equalized Tax Rate	1.3676	1.3662		1.3662	
District's Equalized Pupil %	100%	100%		100%	
Equalized Rate to be assessed by city	1.3676	1.3662		1.3662	
District's CLA	96.37%	94.97%		100.00%	
Barre City Homestead Rate	1.4191	1.4386	0.02	1.3662	(0.05)

	FY2021	FY2022-w/o reappraisal results		Tax rate with CLA at 100%	
Total BUUSD Expenses including grant funds	48,479,968	50,372,954	3.90%	50,372,954	3.90%
Less Local Revenues including grant funds	12,445,528	13,190,528		13,190,528	
Education Spending	36,034,440	37,182,426		37,182,426	
Equalized Pupils-Frz 2/26/21	2,395.72	2,390.52		2,390.52	
Education Spending per Equalized Pupil State-wide Avg. FY20 \$16,235 - FY21 \$17,133	15,041	15,554	3.41%	15,554	3.41%
EdSpend/ \$11,385 (property yield)-UPDATE	136.763%	136.619%		136.619%	
Homestead Equalized Tax Rate	1.00	1.00		1.00	
Equalized Tax Rate	1.3676	1.3662		1.3662	
District's Equalized Pupil %	100%	100%		100%	
Equalized Rate to be assessed by town	1.3676	1.3662		1.3662	
District's CLA	83.48%	79.47%		100.00%	
Barre Town Homestead Rate	1.6383	1.7191	0.08	1.3662	(0.27)

3/31/2021

BARRE UNIFIED UNION SCHOOL DISTRICT
Barre City Elementary & Middle School
Barre Town Middle Elementary School
Spaulding High School
Central Vermont Career Center

August 13, 2019
REVISED June 17, 2020

Contract Procurement, Development, and Approval Procedures

The purpose of this procedure is to ensure that the business of Barre Unified Union School District (BUUSD) will be conducted according to the BUUSD Fiscal Management and General Financial Accountability Policy (F20) and the Prevention of Conflict of Interest in Procurement Policy (E24).

A contract is a legally binding written agreement executed between the BUUSD and a third party in which the parties agree to perform in accordance with the obligations/scope of work therein. Contracts include, but are not limited to, letters of agreement, cooperative agreements, memorandum of understanding (MOU), interagency contracts, easements, licenses, and leases. The Superintendent or Business Manager are authorized to enter into legally binding agreements.

Administrators/Directors requesting to enter into a contract must first determine if procurement is required and if quotes are necessary according to purchasing procedures. They are also responsible for ensuring that necessary funding is available. If procurement is required, it must be secured prior to commencement of services or receipt of goods. The Business Manager will assist with determining if the contract has all the necessary components. Contractors are required to provide certificate of liability insurance before providing goods or services.

A Contract Review Form must be completed and filed with all contracts.

All contracted service providers will submit invoices, preferably monthly or at a minimum of quarterly, including specific details such as date(s) of service, student name(s), detailed services provided as indicated in the scope of work, and payment terms.

BARRE UNIFIED UNION SCHOOL DISTRICT

Barre City Elementary & Middle School

Barre Town Middle Elementary School

Spaulding High School

Central Vermont Career Center

Revised October 7th, 2020

Purchasing Procedure

The purpose of this procedure is to ensure that the business of Barre Unified Union School district will be conducted according to the Barre Unified Union School District Fiscal Management and General Financial Accountability Policy (F20).

Approval by an Administrator must be obtained prior to completing a purchase. Employee completes a Requisition Form to request placing an order/making a purchase. If approved by the Administrator, the district Bookkeeper creates a Purchase Order in the financial management system, and submits the order.

When the cost of an item or service exceeds \$15,000 please contact the Business Manager. According to statute, we must publicly advertise or invite three or more bids from persons deemed capable of providing items or services.

Paper and supplies will be procured each year. The Business Manager will notify each Bookkeeper who they will be expected to purchase items from. Administrators will require staff to use this vendor whenever possible. Exceptions may be granted for specialty items. **FY21 WB MASON.**

- Purchase Order is placed in file pending itemized receipt of supplies, materials, and/or equipment (equipment is an item over \$5,000).
- When purchases arrive items are verified against the packing slip.
- Packing slips are sent to the Bookkeeper notifying them the invoice is "OK TO PAY."
- Invoice is reviewed by Bookkeeper for accuracy, ensuring that no sales tax* has been charged, and he/she facilitates weekly approval (signature) by Administrator.
- Approved invoices are sent/delivered to the BUUSD Business Office weekly by 4:00 pm on Friday.
- On occasion, charge accounts are used. Charge accounts are established at local businesses when approved by the Business Manager, and only authorized personnel who are listed on account are approved to charge. Administrator approves these invoices as well.

Examples **Non-Allowable Costs:**

1. Alcoholic Beverages - Alcoholic beverages are not allowable under any circumstances.
2. Gifts - Gifts or items that appear to be gifts are not allowable.
3. Prepaid store cards—i.e. retail/grocery stores, Amazon, I-Tunes, convenience stores, gas cards, etc. are not allowed under federal/local regulations.
4. *Sales Tax- The BUUSD is a tax exempt organization. Vermont State Tax Exemption Certificate Form S-3 is available from Staff Accountants upon request for seller's verification. Invoices that include sales tax will be returned until rectified.

**1ST READING: 5/9/2019
2ND READING: 6/13/2019
ADOPTED: 6/13/2019**

FISCAL MANAGEMENT AND GENERAL FINANCIAL ACCOUNTABILITY

1. POLICY

It is the policy of the Barre Unified Union School District (BUUSD) (Barre Town, Barre City and Spaulding High School Union Districts, and Central Vermont Career Center) to manage its financial affairs using generally accepted accounting practices, providing appropriate accountability, and assuring compliance with guidelines published by the Agency of Education.

2. ADMINISTRATIVE RESPONSIBILITIES

With the advice and consent of the Auditor of Accounts and the Secretary of Education, the Superintendent shall establish and maintain an accrual system of accounting for the proper control and reporting of school district finances and for stating the financial condition of the School Districts.

Guidelines

1. The approved budget will be the spending plan for the year. The Superintendent or his or her designee is authorized to make commitments on behalf of the organization. Expenditures in excess of \$15,000 require approval by the Board. The Superintendent shall assure that the district does not materially deviate from the approved spending plan, and shall notify the Board of significant overages in spending or significant reduction in revenue that might threaten adherence to the annual budget plan for the year.
2. The Superintendent or designee shall arrange with the BUUSD Board an annual audit of accounts by a certified public accountant.
3. The Superintendent shall be responsible for establishing a system of appropriate internal controls for the handling of all financial obligations and all funds and accounts.
4. The Superintendent or designee shall provide regular information to the board regarding the status of the organization relative to expenses and revenues according to a schedule established by the Board.
5. The Board shall, annually, authorize the Superintendent or his/her designee to “examine claims against the district for school expenses and draw orders for such as shall be allowed by it payable to the party entitles thereto.”
6. The bidding requirements of 16 V.S.A. §559 will be followed by the Board and its designees.

BARRE UNIFIED UNION SCHOOL DISTRICT - FY21 YEAR END PROJECTION REPORT - April 6, 2021

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE	Narrative
		7/1/2020 - 6/30/2021	7/1/20-3/29/21	3/29/2021	3/29/2021	7/1/20-6/30/21	
1	BTMES 1101 PRESCHOOL	\$458,156	\$241,067	\$137,964	\$400,050	\$58,106 *	
2	BTMES 1101 DIRECT INSTRUCTION	\$4,004,936	\$2,343,409	\$1,325,938	\$3,890,000	\$114,936 *	
3	BTMES 1102 ART	\$106,813	\$62,342	\$38,282	\$105,000	\$1,813	
4	BTMES 1103 INTERVENTION	\$650,945	\$405,594	\$258,643	\$665,000	-\$14,055	
5	BTMES 1104 ENGLISH SECOND LANGUAGE	\$39,381	\$23,364	\$14,575	\$39,000	\$381	
6	BTMES 1105 FAMILY & CONSUMER SCIENCES	\$53,131	\$31,027	\$19,329	\$53,000	\$131	
7	BTMES 1106 WORLD LANGUAGE	\$74,256	\$40,610	\$23,957	\$68,000	\$6,256	
8	BTMES 1108 MUSIC	\$151,680	\$83,413	\$50,565	\$136,000	\$15,680	
9	BTMES 1109 PHYSICAL EDUCATION	\$196,500	\$73,959	\$57,605	\$135,000	\$61,500 *	
10	BTMES 1110 TECH ED	\$38,222	\$21,307	\$12,515	\$38,000	\$222	
11	BTMES 1501 CO-CURRICULAR	\$76,600	\$31,170	\$0	\$70,000	\$6,600	
12	BTMES 2120 GUIDANCE	\$148,920	\$93,410	\$58,985	\$155,000	-\$6,080	
13	BTMES 2131 HEALTH	\$167,723	\$10,582	\$63,191	\$167,000	\$723	
14	BTMES 2141 BEHAVIOR SUPPORT	\$82,542	\$82,776	\$49,026	\$135,000	-\$52,458 *	
15	BTMES 2220 LIBRARY	\$185,498	\$98,841	\$53,414	\$155,000	\$30,498 *	
16	BTMES 2410 PRINCIPALS OFFICE	\$690,298	\$432,245	\$122,160	\$610,000	\$80,298 *	
17	BTMES 2491 DUPLICATING	\$50,851	\$32,366	\$10,461	\$50,000	\$851	
18	BTMES 2610 FACILITIES	\$1,285,927	\$956,713	\$169,920	\$1,245,000	\$40,927 *	
19	BTMES 2660 SCHOOL RESOURCE OFFICER	\$50,000	\$7,377	\$0	\$25,000	\$25,000	
20	BTMES 2716 CO-CURR TRANSPORTATION	\$25,000	\$0	\$0	\$10,000	\$15,000	
21	TOTAL 1020 BARRE TOWN SCHOOL	\$8,537,379	\$5,071,572	\$2,466,530	\$8,151,050	\$386,329	
22	SHS 1101 DIRECT INSTRUCTION	\$1,201,523	\$625,982	\$244,343	\$1,100,000	\$101,523 *	
23	SHS 1102 ART	\$151,713	\$89,793	\$50,140	\$150,000	\$1,713	
24	SHS 1104 ENGLISH SECOND LANGUAGE	\$12,054	\$0	\$0	\$0	\$12,054	
25	SHS 1105 FAMILY & CONSUMER SCIENCES	\$131,840	\$79,154	\$49,209	\$130,000	\$1,840	
26	SHS 1106 WORLD LANGUAGE	\$236,539	\$141,932	\$87,448	\$234,000	\$2,539	
27	SHS 1108 MUSIC	\$155,072	\$77,842	\$45,883	\$155,000	\$72	
28	SHS 1109 PHYSICAL EDUCATION	\$114,944	\$70,830	\$44,144	\$120,000	-\$5,056	
29	SHS 1111 ENGLISH	\$520,743	\$276,752	\$167,240	\$450,000	\$70,743 *	
30	SHS 1112 MATH	\$643,197	\$398,947	\$242,333	\$645,000	-\$1,803	
31	SHS 1113 SCIENCE	\$405,365	\$202,439	\$119,241	\$330,000	\$75,365 *	
32	SHS 1114 SOCIAL STUDIES	\$407,495	\$238,359	\$141,896	\$380,000	\$27,495	

33	SHS	1115 BUSINESS ED	\$74,182	\$37,491	\$21,784	\$61,000	\$13,182
34	SHS	1116 WORK BASED LEARNING	\$195,654	\$121,749	\$73,019	\$197,000	-\$1,346
35	SHS	1117 DRIVER'S ED	\$78,243	\$29,238	\$13,115	\$48,000	\$30,243
36	SHS	1118 PHOENIX PROG	\$158,089	\$96,820	\$61,072	\$158,000	\$89
37	SHS	1119 COLLEGE EXAMS	\$0	\$325	\$1,008	\$1,500	-\$1,500
38	SHS	1301 TECHNICAL EDUCATION	\$915,645	\$424,846	\$0	\$900,000	\$15,645
39	SHS	1401 ATHLETICS	\$464,723	\$257,077	\$51,112	\$445,000	\$19,723
40	SHS	1501 CO-CURRICULAR	\$79,200	\$20,685	\$175	\$60,000	\$19,200
41	SHS	2120 GUIDANCE	\$478,327	\$284,571	\$151,733	\$450,000	\$28,327
42	SHS	2131 HEALTH	\$125,100	\$75,050	\$44,347	\$125,000	\$100
43	SHS	2141 BEHAVIOR SUPPORT	\$0	\$34,309	\$21,301	\$56,000	-\$56,000 *
44	SHS	2190 JROTC	\$118,632	\$115,289	\$28,375	\$189,000	-\$70,368 *
45	SHS	2220 LIBRARY	\$172,772	\$81,294	\$44,732	\$150,000	\$22,772 *
46	SHS	2410 PRINCIPALS OFFICE	\$684,553	\$484,078	\$138,475	\$665,000	\$19,553
47	SHS	2610 FACILITIES	\$1,222,362	\$891,034	\$162,320	\$1,200,000	\$22,362
48	SHS	2660 SCHOOL RESOURCE OFFICER	\$50,184	\$0	\$0	\$25,000	\$25,184
49	SHS	2711 TRANSPORTATION	\$95,000	\$17,713	\$0	\$65,000	\$30,000
50	SHS	2716 CO-CURR TRANSPORTATION	\$37,000	\$52	\$0	\$10,000	\$27,000
51	SHS	5020 LONG TERM DEBT	\$225,000	\$223,911	\$0	\$223,991	\$1,009
52	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,155,151	\$5,397,562	\$2,004,445	\$8,723,491	\$431,660
53	BCEMS	1101 PRESCHOOL	\$498,130	\$303,694	\$180,606	\$495,000	\$3,130
54	BCEMS	1101 DIRECT INSTRUCTION	\$4,497,630	\$2,550,842	\$1,432,201	\$4,390,000	\$107,630 *
55	BCEMS	1102 ART	\$143,734	\$72,002	\$27,357	\$130,000	\$13,734
56	BCEMS	1103 INTERVENTION	\$138,259	\$70,759	\$56,507	\$130,000	\$8,259
57	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$38,564	\$18,585	\$11,588	\$35,000	\$3,564
58	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$75,804	\$44,605	\$27,979	\$75,000	\$804
59	BCEMS	1106 WORLD LANGUAGE	\$50,356	\$27,223	\$16,890	\$45,000	\$5,356
60	BCEMS	1108 MUSIC	\$128,331	\$53,084	\$26,275	\$95,000	\$33,331 *
61	BCEMS	1109 PHYSICAL EDUCATION	\$184,558	\$113,491	\$69,003	\$184,000	\$558
62	BCEMS	1110 TECH ED	\$60,722	\$36,215	\$21,317	\$60,000	\$722
63	BCEMS	1120 READING RECOVERY	\$39,314	\$18,916	\$11,628	\$35,000	\$4,314
64	BCEMS	1401 ATHLETICS	\$37,020	\$26,279	\$0	\$35,000	\$2,020
65	BCEMS	1501 CO-CURRICULAR	\$10,200	\$8,047	\$0	\$10,000	\$200
66	BCEMS	2120 GUIDANCE	\$360,667	\$163,100	\$100,559	\$300,000	\$60,667 *
67	BCEMS	2131 HEALTH	\$128,371	\$72,768	\$45,597	\$128,000	\$371
68	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$50,000	\$0 *
69	BCEMS	2141 BEHAVIOR SUPPORT	\$547,295	\$327,455	\$158,294	\$500,000	\$47,295 *

70	BCEMS	2220 LIBRARY	\$143,290	\$67,572	\$37,542	\$120,000	\$23,290 *
71	BCEMS	2410 PRINCIPALS OFFICE	\$532,675	\$393,621	\$124,008	\$525,000	\$7,675
72	BCEMS	2610 FACILITIES	\$1,184,236	\$861,771	\$174,440	\$1,145,000	\$39,236 *
73	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$78,000	\$0	\$0	\$78,000	\$0
74	BCEMS	5020 LONG TERM DEBT	\$72,480	\$70,602	\$0	\$72,480	\$0
75	TOTAL	1381 BARRE CITY SCHOOL	\$8,999,636	\$5,300,631	\$2,521,791	\$8,637,480	\$362,156
76	BUUSD	2490 EARLY ED ADMIN.	\$123,460	\$87,467	\$26,150	\$120,000	\$3,460
77	BUUSD	2711 TRANSPORTATION	\$1,333,376	\$483,952	\$617,463	\$1,275,000	\$58,376
78	BUUSD	2212 CURRICULUM	\$351,917	\$122,294	\$37,604	\$220,000	\$131,917 *
79	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,000	\$239,811	\$5,253	\$305,000	\$0
80	BUUSD	2311 BOARD	\$366,640	\$297,633	\$0	\$350,000	\$16,640
81	BUUSD	2313 REVENUE ANTICIPATION NOTE INTI	\$100,000	\$0	\$0	\$100,000	\$0
82	BUUSD	2320 SUPERINTENDENT	\$274,951	\$209,150	\$53,515	\$274,000	\$951
83	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$588,602	\$379,214	\$128,962	\$520,000	\$68,602 *
84	BUUSD	2560 COMMUNICATION SPECIALIST	\$84,804	\$54,853	\$16,077	\$80,000	\$4,804
85	BUUSD	2570 HUMAN RESOURCES	\$246,862	\$169,421	\$47,014	\$235,000	\$11,862
86	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,248,572	\$970,098	\$228,834	\$1,300,000	-\$51,428 *
87	BUUSD	2610 FACILITIES	\$242,693	\$172,680	\$40,238	\$240,000	\$2,693
88	BUUSD	2711 TRANSPORTATION	\$47,500	\$21,673	\$17,280	\$45,000	\$2,500
89	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,342,504	\$6,136,997	\$2,991,917	\$9,500,000	-\$157,496 *
90	BUUSD	1202 SPEC ED ESY	\$80,000	\$29,970	\$0	\$29,968	\$50,032 *
91	BUUSD	1206 SEA PROGRAM	\$552,104	\$297,275	\$178,603	\$520,000	\$32,104
92	BUUSD	2131 PT	\$40,151	\$25,951	\$8,327	\$40,000	\$151
93	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$558,196	\$252,274	\$161,690	\$500,000	\$58,196 *
94	BUUSD	2151 SPED SLP - SPEECH LANG	\$878,409	\$514,244	\$315,143	\$850,000	\$28,409
95	BUUSD	2160 SPED OCCU THERAPIST	\$246,154	\$133,039	\$84,398	\$230,000	\$16,154
96	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$647,634	\$377,471	\$105,892	\$550,000	\$97,634 *
97	BUUSD	2711 TRANSPORTATION	\$314,950	\$202,883	\$170,932	\$385,000	-\$70,050 *
98	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$103,525	\$60,556	\$40,684	\$110,000	-\$6,475
99	BUUSD	1214 ECSE DIRECT INSTR	\$242,273	\$122,577	\$119,855	\$270,000	-\$27,727
100	BUUSD	1215 ECSE ESY DIRECT INSTR	\$9,025	\$5,946	\$0	\$5,946	\$3,079
101	BUUSD	2610 SEA UTILITIES	\$10,500	\$3,857	\$2,550	\$10,000	\$500
102	TOTAL	3097 BARRE UNIFIED UNION SCHOOL DIS'	\$18,339,802	\$11,371,286	\$5,398,381	\$18,064,914	\$274,888
103		GRAND TOTAL	\$45,031,968	\$27,141,051	\$12,391,147	\$43,576,935	\$1,455,033

REVENUE- FY21

	Account Number / Description	Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/20-6/30/21	7/1/20-3/30/21	7/1/20-6/30/21
104	TUITION PRESCHOOL	\$0	\$8,662	\$10,000
105	TUITION-SECONDARY	\$200,000	\$136,697	\$200,000
106	INTEREST REVENUE	\$55,000	\$74,983	\$100,000
107	FACILITY RENTAL	\$12,000	\$156,789	\$156,789 *
108	MISC REVENUE	\$15,000	\$7,789	\$8,000
109	GATE RECEIPT REVENUE	\$0	\$0	\$0
110	COBRA INS. REVENUE	\$5,000	\$14,324	\$14,324
111	VSBIT GRANTS/INS REVENUE	\$0	\$3,974	\$10,000
112	AP EXAM FEES - REVENUE	\$0	\$1,971	\$1,971
113	JROTC REVENUE	\$0	\$60,288	\$80,000
114	EDUCATION SPENDING	\$36,034,440	\$12,653,022	\$36,034,440 ** COVID-19
115	CITY OF BARRE EDUCATION TAX	\$0	\$3,443,202	\$0
116	TOWN OF BARRE EDUCATION TAX	\$0	\$8,943,417	\$0
117	TRANSPORT STATE AID	\$530,000	\$378,344	\$530,000
118	DRIVERS EDUCATION	\$6,000	\$4,588	\$5,000
119	HIGH SCHOOL COMPLETION	\$6,000	\$784	\$1,000
120	VT DEPT PUBLIC SAFETY GRANT - REV	\$0	\$0	
121	FUND BALANCE APPLIED	\$200,000	\$0	\$200,000
122	MIS GRANTS REVENUE	\$0	\$14,650	\$14,650
123	SPED EXCESS COST TUITION	\$10,000	\$0	\$0
124	SPEC ED MAINSTREAM BLOCK	\$884,021	\$884,021	\$884,021
125	SPED INTENSIVE REIMB	\$5,521,872	\$2,713,852	\$4,900,000
126	SPED EXTRA ORD.	\$850,000	\$0	\$700,000
127	SPED ECSE	\$200,635	\$200,410	\$200,410
128	SPED STATE PLACED	\$500,000	\$128,519	\$400,000
129	CVCC ASSESSMENT		\$0	\$200,000
130	INDIRECT ADMIN. REIMB.		\$0	\$55,000
131	ERATE		\$0	\$133,000
132	SOLAR REBATE		\$0	\$0
133	GRAND TOTAL	\$45,029,968.00	\$29,830,286.00	\$44,838,605

134 BUUSD SURPLUS/(DEFICIT) \$1,261,670 Less \$392,321

PROJECTED YR-END COVID-19

135	**	LESS CRF, BUDGETED (REPURPOSED)	\$302,321	Deduct Ed Spend
136		CRF NON BUDGETED-Fully Reimbursed	\$764,179	
137	**	LESS ESSER BUDGETED	\$90,000	Deduct Ed spend
138		ESSER I NON-BUDGETED	\$835,000	
139		ESSER I INDEPENDENT SCHOOLS	\$72,417	
140		ESSER II & III, FY22 & FY23		

LINE NARRATIVE-3/31/21

- 1 Reduced to 3 classrooms
- 2 Teacher salaries/student tuition, supplies
- 9 Opening, recently filled
- 14 Offset by Assist. Principal Vacancy
- 15 Savings from para vacancy
- 16 Assist. Principapl vacancy
- 18 Savings construction services
- 22 Savings in teacher/para
- 29 Savings from teacher salary
- 31 Savings from teacher salary
- 43 Savings in line 22
- 44 Reimbursed by DOD
- 60 Permanent Sub. 1 yr.
- 66 Reduction in staff
- 69 Reduction in staff
- 70 Reduction in staff
- 78 Moved to COVID-19 and CFP Funding
- 83 Savings in business office wages/benefits, included copier lease
- 86 Reimbursed by Erate
- 89 Tuition/Contracted services
- 90 Fewer services for ESY
- 93 Unable to fill position
- 96 Savings in reduction of clerical wages
- 97 Placements at independent schools
- 107 Use of facility-homeless meals

**Central Vermont Career Center
FY21 Year-End Projections
April 6, 2021**

	FY21 BUDGET	YTD Expenses	Encumb.	Total Projected Expenses	OVER/ UNDER BUDGET
ACCOUNT DESCRIPTION	7/1/20-6/30/21	3/29/2021	7/1/20-3/29/21	7/1/20-6/30/21	Estimated
1 Special Education Instruction	\$77,389	\$45,384	\$28,331	\$77,000	\$389
					\$0
2 Tech Ed Instruction	\$1,756,225	\$933,660	\$503,429	\$1,500,000	\$256,225
					\$0
3 Co-Curricular	\$20,564	\$1,363	\$850	\$10,000	\$10,564
					\$0
4 Guidance Services	\$69,664	\$43,878	\$27,326	\$71,500	-\$1,836
					\$0
5 Health Services	\$28,465	\$16,792	\$9,735	\$28,000	\$465
					\$0
6 Staff Support Services	\$2,730	\$500	\$0	\$2,730	\$0
					\$0
7 Library Services	\$28,975	\$14,393	\$6,856	\$24,000	\$4,975
					\$0
8 Technology	\$49,000	\$2,255	\$60,036	\$64,000	-\$15,000
					\$0
9 Office of the Superintendent	\$207,914	\$0	\$0	\$207,914	\$0
					\$0
10 Directors' Office	\$560,086	\$396,999	\$107,068	\$520,000	\$40,086
					\$0
11 School Resource Officer	\$8,500	\$0	\$0	\$5,000	\$3,500
					\$0
12 RAN Interest	\$7,500	\$0	\$0	\$7,500	\$0
					\$0
13 Facilities	\$218,224	\$175,340	\$23,401	\$215,000	\$3,224
					\$0
14 Transportation	\$44,200	\$4,574	\$680	\$25,000	\$19,200

						\$0
15	Bond Debt	\$51,000	\$49,131	\$0	\$49,131	\$1,869
						\$0
16	GRAND TOTAL	\$3,130,436	\$1,684,269	\$767,712	\$2,806,775	\$323,661

FY21 Revenue Year-End Projection

Account Description	FY21 Budget 7/1/20-6/30/21	YTD Revenue 7/1/20-3/29/21	Total Projected Revenue 7/1/20-6/30/21	
17				
18	CVCC Tuition - Sending LEAs	\$1,151,258	\$1,141,686	\$1,151,258
19	CVCC Tuition - Student/Adult	\$18,000	\$7,750	\$10,000
20	Cosmetology - Salon Rev	\$3,000	\$0	\$2,000
21	Culinary - Bake Rev	\$6,000	\$0	\$4,000
22	Building Trades - Constr. Rev	\$0	\$0	\$0
23	Auto Tech - Garage -Auto Repairs	\$9,000	\$0	\$5,000
24	Digital Media - Graphic Rev	\$0	\$0	\$0
25	Miscellaneous	\$0	\$2,611	\$2,611
26	Sale of Assets	\$0	\$0	\$0
27	State VT Ed Support Grant	\$1,268,082	\$838,405	\$1,268,082
28	VT Tuition Reduction Rev	\$510,048	\$252,986	\$510,048
29	VT Salary Asst. COOP Coord.	\$35,466	\$24,826	\$35,466
30	VT Salary Asst. Guid. Coord.	\$30,270	\$0	\$30,270
31	VT Salary Asst. 50% VOC DIREC	\$60,310	\$60,312	\$60,312
32	VT Salary Asst. 35% VOC Assist.	\$39,002	\$39,000	\$39,000
33	Grants - Misc.	\$0	\$7,500	\$7,500
34	PRIOR Yr. Carry-forward			
35		\$3,130,436	\$2,375,076	\$3,125,547
36	CVCC PROJECTED SURPLUS (DEFICIT)			-\$4,889
				\$318,772

LINE NARRATIVE

2 GEERS Grant