



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

*Chris Hennessey, M.Ed.*  
Superintendent of Schools

*A rock solid education for a lifetime of discovery.*

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## MEMORANDUM

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

**DATE:** September 2, 2021

**RE:** BUUSD Finance Committee Meeting  
September 7, 2021 @ 5:30 p.m.  
**In-Person Option:** BUUSD Central Office, 120 Ayers Street, Barre  
**Remote Options:** Google Meet - Meeting ID: [meet.google.com/xsm-kaba-zzj](https://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 August 3, 2021
5. New Business
  - 5.1. ESSER Fund Update - Survey and Forum Results
  - 5.2. FY21 Year-End Projections
  - 5.3. FY22 Financials
  - 5.4. eFinance Update
6. Old Business
7. Other Business
8. Items for Future Agenda
9. Next Meeting Date: October 5, 2021 at 5:30 pm.
10. Adjournment

### PARKING LOT OF FUTURE ITEMS

- Budget Development
- Audit Update
- Procedure Review

### 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

BUUSD Central Office and Via Video Conference – Google Meet  
August 3, 2021 - 5:30 p.m.

### MINUTES

#### **COMMITTEE MEMBERS PRESENT:**

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

#### **COMMITTEE MEMBERS ABSENT:**

#### **OTHER BOARD MEMBERS PRESENT:**

#### **ADMINISTRATORS PRESENT:**

Chris Hennessey, Superintendent  
Jamie Evans, Facilities Director  
Carol Marold, Director of Human Resources  
Lisa Perreault, Business Manager

#### **PUBLIC MEMBERS PRESENT:**

Josh Howard                      Paul Malone                      Terry Reil

#### **1. Call to Order**

The Chair, Mrs. Pregent, called the Tuesday, August 3, 2021 BUUSD Finance Committee meeting to order at 5:33 p.m., which was held at the BUUSD Central Office and via video conference.

#### **2. Additions and/or Deletions to the Agenda**

None.

#### **3. Public Comment**

None.

#### **4. Approval of Minutes**

##### **4.1 Meeting Minutes From June 15, 2021**

On a motion by Ms. Badeau, seconded by Mrs. Akley, the Committee unanimously voted to approve as amended, the Minutes of the June 15, 2021 BUUSD Finance Committee meeting.

#### **5. New Business**

##### **5.1 Budget Development Calendar/Process**

A document titled BUUSD FY23 Budget Development Schedule (dated 08/03/21).

A copy of the Budgeting Policy (F30) was distributed.

Mrs. Perreault provided a brief overview of the Budget Development Schedule and advised that it is usually reviewed by the Board in late summer. Mrs. Perreault advised that Policy F30 is included in the packet for informational purposes, but noted that the Policy Committee may wish to review the policy and make revisions (resulting from consolidation under Act 46), specifically where the policy refers to “its member districts” and perhaps replace that verbiage with “and its member schools”.

##### **5.2 Summer Project Updates**

A document titled ‘BUUSD FY22 RFP Schedule, Facility Projects, etc...Spring/Summer 2021, August, 2021’ was distributed.

Mrs. Perreault provided a brief overview of the document, advising that contracts for transportation services and wood chips are in progress. It is anticipated that the inspection for the Certificate of Occupancy of the SEA building will occur mid to late of next week (week of 08/10/21).

##### **5.3 Use of Anticipated Surplus**

A document titled ‘Superintendent’s Recommendation for Use of Surplus Funds-Revised 8/3/21’ was distributed.

# DRAFT

A document titled 'SHS Sprinkler Project' (including a drawing), was also distributed.

It was noted that the unaudited projected surplus is now \$3.2 million. Mr. Evans provided an overview of the 'Sprinkler' document, advising that all of the schools, except SHS are fully sprinkled. Mr. Evans provided some historical information pertaining to installation of sprinklers to various sections of SHS, including; from the Building Trades Shop, to just short of the auditorium (in 2016), the new gymnasium, locker rooms and other adjacent areas (around 1995), and the stage and auditorium. Several meetings were held with the State and various Fire Marshalls, and plans were being made to sprinkle the remainder of the building. Due to funding constraints, sprinkler installation was put on hold. Given the current surplus, Mr. Evans would like to revisit installation of sprinklers for the remainder of SHS. Mr. Hennessey advised regarding the 08/18/21 Community Forum for input on the use of ESSER funds. Mr. Malone addressed the Committee, advising that when he was on the SHS Board, and Chair of the SHS Facilities Committee, SHS was given a waiver from the State, advising that sprinklers for the remainder of the building would only be necessary if major renovations or new construction occurred. Mr. Malone advised that there is strong documentation on file at the Central Office pertaining to this waiver. Mrs. Perreault believes that there was discussion that eventually SHS would need to be fully sprinkled and advised that it will be important to review all documentation. Mr. Evans confirmed receipt of the waiver, and advised regarding installation of fire doors as part of that process, and also advised regarding subsequent discussion with Fire Marshalls. Mr. Evans advised that alterations to the current building would trigger a requirement to sprinkle the entire building. Public input was received regarding the surplus, and it was suggested that all of the surplus funds be moved to the Capital Improvement Fund and that other large projects be removed from future budgets. It was noted that the Capital Improvement Fund did not need to be used to finance the BCEMS roof project. Additional public input was received including a request that the BUUSD seek a second legal opinion relating to allocation of surplus funds, and the possibility of holding a community vote pertaining to the allocation of the surplus funds. Mrs. Perreault provided an overview of the use of the General Fund, and advised that she did seek a second legal opinion. It was noted that this year's large surplus is unprecedented and is mainly due to COVID. Funds assigned by the Board will be reflected as such in the audit. Mrs. Perreault provided a brief overview of items that contributed to the surplus. Mrs. Perreault advised regarding the recommendation to utilize \$1,000,000 to "pay off" the Current Expense Note (approved by the Board after estimates for construction of the SEA Project came in much higher than anticipated). It was noted that the Current Expense Note is a line of credit and that the BUUSD has not needed to use this line of credit. Only potential interest from the Note has been budgeted. The Committee held lengthy discussion including; the Superintendent's recommendation, public forums in general, confirmation that voters approve dollar amounts, but not how the dollars are spent, use of monies in the General Fund, and use of the Tax Stabilization Fund to 'level' the tax rate.

**Mrs. Akley moved to recommend that the Board accept the Superintendent's Recommendation for Surplus Funds.**

**Ms. Parker seconded the motion.** Addition Discussion was held. **Mrs. Akley and Ms. Parker rescinded the motion.**

**The Committee agreed that Mrs. Pregent will update the Board, and advise that the Committee would like to solicit additional information, including Board Member input on how to move forward on this matter.**

## **5.4 Review Unaudited FY21 Year-End Projections**

Four documents were distributed;

BUUSD FY21 Year-End Projection Report (dated 08/03/21)

BUUSD Expense Report (dated 07/29/21)

CVCC FY21 Year-End Projections Report (dated 08/03/21)

BUUSD CVCC FY21 Budget (dated 07/29/21)

The BUUSD has an unaudited projected surplus of \$3.2 million. Most of the surplus is due to COVID.

CVCC has an unaudited projected deficit of \$20,000. Mrs. Perreault advised that there may be some minor adjustments to the CVCC projection. The Fund Balance is approximately \$180,000, some of which can be used to cover the deficit. There were no questions from the Committee.

## **5.5 Financial Procedures Review (if applicable)**

A copy of the Purchasing Procedure, Revised 08/03/21 was distributed.

A copy of the Fiscal Management and General Financial Accountability Policy (F20) was distributed.

Mrs. Perreault advised regarding a recent change in law which amends the requirement for three bids (from projects over \$15,000, to projects over \$40,000). Mrs. Perreault advised that procedures should be changed to reflect this change and that the policy should be changed prior to changing procedures. Mrs. Akley requested that the policy contain a clause that requires Board notification for projects that are estimated at \$40,000 or below, and end up costing more than \$40,000. Mr. Evans advised that the increase in the amount for projects requiring 3 bids (from 15K to 40K) will greatly streamline the process for preparing for projects.

**Ms. Parker will add policy F20 to the "Parking Lot" for the Policy Committee.**

## **6. Old Business**

None.

# DRAFT

## **7. Other Business**

None.

## **8. Items for Future Agendas**

- ESSER Fund Update – Including Survey and Forum Results
- FY21 Year-End Projections (if necessary)
- FY22 Financials

## **9. Next Meeting Date**

The next meeting will be held on Tuesday, September 7, 2021 at 5:30 p.m., at the BUUSD Central Office and via video conference.

## **10. Adjournment**

**On a motion by Mrs. Badeau, seconded by Ms. Parker, the Committee unanimously agreed to adjourn at 7:14 p.m.**

Respectfully submitted,

*Andrea Poulin*



# ESSER UPDATE

September 7, 2021

# Purpose of ESSER Funds

## TO “PREPARE, PREVENT AND RESPOND” to COVID-19

*The US DEPT of ED states that these funds are intended, “to help safely reopen and sustain the safe operations of schools and address the impact of the coronavirus pandemic on the nation’s students,” with a specific emphasis on meeting the needs of underserved student groups...*

# ESSER 1 Expenses - \$1,006,964

- Provided transportation for free meals
- Funded virtual schooling through the pandemic
- Paid for increased custodial staffing
- Supported St. Monica's and Montessori schools
- Paid for Professional Development
- Updated technology across district buildings
- Paid for masks, wipes, screens, sanitizer, etc.
- Supported staffing wages from increased duties
- Funded replacement of outdated teaching tools and purchase of new materials

Period of Performance: March 13, 2020 - September 30, 2022





# ESSER 2 Expenses - \$4,673,890

- Hired Professional Staff; Interventionist, Behavior Specialist, Licensed Mental Health Counselors, Flexible Pathways Teacher, and Therapist
- Paid for additional Professional Development
- Supported decrease in CFP grant funds
- Provided summer programming
- Purchased Instructional Technology
- Provided transportation for students

Period of Performance: March 13, 2020 - September 30, 2023



# ARP ESSER III - \$10,495,696

## Projects and priorities:

- HVAC at BC/BT/SHS                      Estimated \$5,000,000-Highlighted in Survey, currently working on conceptual approval application
- Current new hires (ESSER II) & PD      Estimated \$3,000,000
- Estimated total funds left over          Estimated \$2,495,696

Next Steps: Develop LEA PLAN - Public facing document published on our website, incorporating stakeholder engagement. See link to AOE template (Aug. 31, 2021):  
<https://education.vermont.gov/documents/public-plan-for-ARP-ESSER-spending-template>

Period of Performance: March 20, 2020 - September 30, 2024



# ARP IDEA-Basic - \$187,602    ARP IDEA-Prek - \$13,379

Possible projects and priorities:

- Mobile Classroom for District-wide Early Childhood Special Education
- Lease Vehicle for student transport to life-skills activities
- Sensory equipment and materials for students

Period of Performance: April 23, 2021-September 30, 2024



# ARP HOMELESS I - \$100,000 (pending)    ARP Homeless II-TBD

## Projects and priorities:

- Tutoring
- Contracted Services
- Transportation
- Social Worker Stipend/Benefits

Period of Performance: April 23, 2021-September 30, 2024



# Common Themes from Survey

- Air Quality & Ventilation
- Extracurricular (Before/After School) Activities for Students
- Equal Access to Opportunities, Technology, Meals
- Investing in Parent/Teacher Communication and Communication with ELL Families

## ESSER Community Forum Recap



**BARRE UNIFIED UNION SCHOOL DISTRICT - FY21 YEAR END PROJECTION REPORT - Sept 7, 2021**

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE	Narrative
			7/1/2020 - 6/30/2021	7/1/20-9/1/21	9/1/2021	9/1/2021	7/1/20-6/30/21	
1	BTMES	1101 PRESCHOOL	\$458,156	\$372,214	\$0	\$372,214	\$85,942 *	
2	BTMES	1101 DIRECT INSTRUCTION	\$4,004,936	\$3,724,032	\$0	\$3,724,032	\$280,904 *	
3	BTMES	1102 ART	\$106,813	\$102,850	\$0	\$102,850	\$3,963	
4	BTMES	1103 INTERVENTION	\$650,945	\$660,667	\$0	\$660,667	-\$9,722	
5	BTMES	1104 ENGLISH SECOND LANGUAGE	\$39,381	\$37,971	\$0	\$37,971	\$1,410	
6	BTMES	1105 FAMILY & CONSUMER SCIENCES	\$53,131	\$50,425	\$0	\$50,425	\$2,706	
7	BTMES	1106 WORLD LANGUAGE	\$74,256	\$64,772	\$0	\$64,772	\$9,484	
8	BTMES	1108 MUSIC	\$151,680	\$135,614	\$0	\$135,614	\$16,066	
9	BTMES	1109 PHYSICAL EDUCATION	\$196,500	\$131,738	\$0	\$131,738	\$64,762 *	
10	BTMES	1110 TECH ED	\$38,222	\$34,315	\$0	\$34,315	\$3,907	
11	BTMES	1501 CO-CURRICULAR	\$76,600	\$48,724	\$0	\$48,724	\$27,876 *	
12	BTMES	2120 GUIDANCE	\$148,920	\$156,967	\$0	\$156,967	-\$8,047	
13	BTMES	2131 HEALTH	\$167,723	\$163,554	\$0	\$163,554	\$4,169	
14	BTMES	2141 BEHAVIOR SUPPORT	\$82,542	\$131,667	\$0	\$131,667	-\$49,125 *	
15	BTMES	2220 LIBRARY	\$185,498	\$149,009	\$0	\$149,009	\$36,489 *	
16	BTMES	2410 PRINCIPALS OFFICE	\$690,298	\$584,366	\$0	\$584,366	\$105,932 *	
17	BTMES	2491 DUPLICATING	\$50,851	\$45,936	\$0	\$45,936	\$4,915	
18	BTMES	2610 FACILITIES	\$1,285,927	\$1,257,642	\$0	\$1,257,642	\$28,285 *	
19	BTMES	2660 SCHOOL RESOURCE OFFICER	\$50,000	\$20,189	\$0	\$20,189	\$29,811 *	
20	BTMES	2716 CO-CURR TRANSPORTATION	\$25,000	\$0	\$0	\$0	\$25,000 *	
21	TOTAL	1020 BARRE TOWN SCHOOL	\$8,537,379	\$7,872,652	\$0	\$7,872,652	\$664,727	
22	SHS	1101 DIRECT INSTRUCTION	\$1,201,523	\$994,772	\$0	\$994,772	\$206,751 *	
23	SHS	1102 ART	\$151,713	\$143,776	\$0	\$143,776	\$7,937	
24	SHS	1104 ENGLISH SECOND LANGUAGE	\$12,054	\$0	\$0	\$0	\$12,054	
25	SHS	1105 FAMILY & CONSUMER SCIENCES	\$131,840	\$122,540	\$0	\$122,540	\$9,300	
26	SHS	1106 WORLD LANGUAGE	\$236,539	\$229,555	\$0	\$229,555	\$6,984	
27	SHS	1108 MUSIC	\$155,072	\$125,274	\$0	\$125,274	\$29,798 *	
28	SHS	1109 PHYSICAL EDUCATION	\$114,944	\$116,265	\$0	\$116,265	-\$1,321	
29	SHS	1111 ENGLISH	\$520,743	\$447,437	\$0	\$447,437	\$73,306 *	
30	SHS	1112 MATH	\$643,197	\$643,956	\$0	\$643,956	-\$759	
31	SHS	1113 SCIENCE	\$405,365	\$324,311	\$0	\$324,311	\$81,054 *	

32	SHS	1114 SOCIAL STUDIES	\$407,495	\$381,331	\$0	\$381,331	\$26,164 *
33	SHS	1115 BUSINESS ED	\$74,182	\$59,303	\$0	\$59,303	\$14,879
34	SHS	1116 WORK BASED LEARNING	\$195,654	\$195,073	\$0	\$195,073	\$581
35	SHS	1117 DRIVER'S ED	\$78,243	\$49,903	\$0	\$49,903	\$28,340 *
36	SHS	1118 PHOENIX PROG	\$158,089	\$157,615	\$0	\$157,615	\$474
37	SHS	1119 COLLEGE EXAMS	\$0	\$2,692	\$0	\$2,692	-\$2,692
38	SHS	1301 TECHNICAL EDUCATION	\$915,645	\$893,414	\$0	\$893,414	\$22,231
40	SHS	1401 ATHLETICS	\$464,723	\$398,280	\$0	\$398,280	\$66,443 *
41	SHS	1501 CO-CURRICULAR	\$79,200	\$56,210	\$0	\$56,210	\$22,990 *
42	SHS	2120 GUIDANCE	\$478,327	\$520,898	\$0	\$520,898	-\$42,571 *
43	SHS	2131 HEALTH	\$125,100	\$114,069	\$0	\$114,069	\$11,031
44	SHS	2141 BEHAVIOR SUPPORT	\$0	\$55,762	\$0	\$55,762	-\$55,762 *
45	SHS	2190 JROTC	\$118,632	\$166,435	\$0	\$166,435	-\$47,803 *
46	SHS	2220 LIBRARY	\$172,772	\$125,629	\$0	\$125,629	\$47,143 *
47	SHS	2410 PRINCIPALS OFFICE	\$684,553	\$652,298	\$0	\$652,298	\$32,255 *
48	SHS	2610 FACILITIES	\$1,222,362	\$1,230,291	\$0	\$1,230,291	-\$7,929
49	SHS	2660 SCHOOL RESOURCE OFFICER	\$50,184	\$33,043	\$0	\$33,043	\$17,141
50	SHS	2711 TRANSPORTATION	\$95,000	\$47,787	\$0	\$47,787	\$47,213 *
51	SHS	2716 CO-CURR TRANSPORTATION	\$37,000	\$52	\$0	\$52	\$36,948 *
52	SHS	5020 LONG TERM DEBT	\$225,000	\$223,911	\$0	\$223,911	\$1,089
53	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,155,151	\$8,511,882	\$0	\$8,511,882	\$643,269
54	BCEMS	1101 PRESCHOOL	\$498,130	\$480,251	\$0	\$480,251	\$17,879
55	BCEMS	1101 DIRECT INSTRUCTION	\$4,497,630	\$4,093,149	\$0	\$4,093,149	\$404,481 *
56	BCEMS	1102 ART	\$143,734	\$99,958	\$0	\$99,958	\$43,776 *
57	BCEMS	1103 INTERVENTION	\$138,259	\$127,916	\$0	\$127,916	\$10,343
58	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$38,564	\$30,192	\$0	\$30,192	\$8,372
59	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$75,804	\$75,178	\$0	\$75,178	\$626
60	BCEMS	1106 WORLD LANGUAGE	\$50,356	\$44,159	\$0	\$44,159	\$6,197
61	BCEMS	1108 MUSIC	\$128,331	\$79,164	\$0	\$79,164	\$49,167 *
62	BCEMS	1109 PHYSICAL EDUCATION	\$184,558	\$183,106	\$0	\$183,106	\$1,452
63	BCEMS	1110 TECH ED	\$60,722	\$61,648	\$0	\$61,648	-\$926
64	BCEMS	1120 READING RECOVERY	\$39,314	\$30,523	\$0	\$30,523	\$8,791
65	BCEMS	1401 ATHLETICS	\$37,020	\$27,379	\$0	\$27,379	\$9,641
66	BCEMS	1501 CO-CURRICULAR	\$10,200	\$13,113	\$0	\$13,113	-\$2,913
67	BCEMS	2120 GUIDANCE	\$360,667	\$311,642	\$0	\$311,642	\$49,025 *
68	BCEMS	2131 HEALTH	\$128,371	\$113,377	\$0	\$113,377	\$14,994

69	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$0	\$50,000 *
70	BCEMS	2141 BEHAVIOR SUPPORT	\$547,295	\$518,533	\$0	\$518,533	\$28,762 *
71	BCEMS	2220 LIBRARY	\$143,290	\$102,206	\$0	\$102,206	\$41,084 *
72	BCEMS	2410 PRINCIPALS OFFICE	\$532,675	\$523,395	\$0	\$523,395	\$9,280
73	BCEMS	2610 FACILITIES	\$1,184,236	\$1,175,866	\$0	\$1,175,866	\$8,370 *
74	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$78,000	\$58,085	\$0	\$58,085	\$19,915
75	BCEMS	5020 LONG TERM DEBT	\$72,480	\$70,602	\$0	\$70,602	\$1,878
76	TOTAL	1381 BARRE CITY SCHOOL	\$8,999,636	\$8,219,442	\$0	\$8,219,442	\$780,194
77	BUUSD	2490 EARLY ED ADMIN.	\$123,460	\$114,280	\$0	\$114,280	\$9,180
78	BUUSD	2711 TRANSPORTATION	\$1,333,376	\$1,122,029	\$0	\$1,122,029	\$211,347 *
79	BUUSD	2212 CURRICULUM	\$351,917	\$171,504	\$0	\$171,504	\$180,413 *
80	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,000	\$313,978	\$0	\$313,978	-\$8,978
81	BUUSD	2311 BOARD	\$366,640	\$332,166	\$0	\$332,166	\$34,474 *
82	BUUSD	2313 REVENUE ANTICIPATION NOTE INTI	\$100,000	\$72,807	\$0	\$72,807	\$27,193 *
83	BUUSD	2320 SUPERINTENDENT	\$274,951	\$373,889	\$0	\$373,889	-\$98,938 *
84	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$588,602	\$501,775	\$0	\$501,775	\$86,827 *
85	BUUSD	2560 COMMUNICATION SPECIALIST	\$84,804	\$83,490	\$0	\$83,490	\$1,314
86	BUUSD	2570 HUMAN RESOURCES	\$246,862	\$234,800	\$0	\$234,800	\$12,062
87	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,248,572	\$1,295,146	\$0	\$1,295,146	-\$46,574 *
88	BUUSD	2610 FACILITIES	\$242,693	\$239,184	\$0	\$239,184	\$3,509
89	BUUSD	2711 TRANSPORTATION	\$47,500	\$33,262	\$0	\$33,262	\$14,238
90	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,342,504	\$8,900,456	\$0	\$8,900,456	\$442,048 *
91	BUUSD	1202 SPEC ED ESY	\$80,000	\$29,970	\$0	\$29,970	\$50,030 *
92	BUUSD	1206 SEA PROGRAM	\$552,104	\$481,174	\$0	\$481,174	\$70,930 *
93	BUUSD	2131 PT	\$40,151	\$37,597	\$0	\$37,597	\$2,554
94	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$558,196	\$406,120	\$0	\$406,120	\$152,076 *
95	BUUSD	2151 SPED SLP - SPEECH LANG	\$878,409	\$830,831	\$0	\$830,831	\$47,578 *
96	BUUSD	2160 SPED OCCU THERAPIST	\$246,154	\$202,127	\$0	\$202,127	\$44,027 *
97	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$647,634	\$489,578	\$0	\$489,578	\$158,056 *
98	BUUSD	2711 TRANSPORTATION	\$314,950	\$369,950	\$0	\$369,950	-\$55,000 *
99	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$103,525	\$102,434	\$0	\$102,434	\$1,091
100	BUUSD	1214 ECSE DIRECT INSTR	\$242,273	\$232,523	\$0	\$232,523	\$9,750
101	BUUSD	1215 ECSE ESY DIRECT INSTR	\$9,025	\$5,946	\$0	\$5,946	\$3,079
102	BUUSD	2610 SEA UTILITIES	\$10,500	\$5,602	\$0	\$5,602	\$4,898
103	TOTAL	3097 BARRE UNIFIED UNION SCHOOL DIS	\$18,339,802	\$16,982,618	\$0	\$16,982,618	\$1,357,184



GRAND TOTAL	\$45,031,968	\$41,586,594	\$0	\$41,586,594	\$3,445,374
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*REVENUE- FY21*

	Account Number / Description	Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/20-6/30/21	7/1/20-9/1/21	7/1/20-6/30/21
105	TUITION PRESCHOOL	\$0	\$17,520	\$17,520
106	TUITION-SECONDARY	\$200,000	\$201,025	\$201,025
107	INTEREST REVENUE	\$55,000	\$127,231	\$127,231
108	FACILITY RENTAL	\$12,000	\$156,789	\$156,789 *
109	MISC REVENUE	\$15,000	\$22,137	\$22,137
110	GATE RECEIPT REVENUE	\$0	\$0	\$0
111	COBRA INS. REVENUE	\$5,000	\$21,739	\$21,739
112	VSBIT GRANTS/INS REVENUE	\$0	\$16,469	\$16,469
113	AP EXAM FEES - REVENUE	\$0	\$2,484	\$2,484
114	JROTC REVENUE	\$0	\$76,456	\$76,456
115	EDUCATION SPENDING	\$36,034,440	\$19,292,047	\$36,034,440 ** COVID-19
116	CITY OF BARRE EDUCATION TAX	\$0	\$5,235,976	\$0
117	TOWN OF BARRE EDUCATION TAX	\$0	\$11,234,366	\$0
118	TRANSPORT STATE AID	\$530,000	\$567,516	\$567,516
119	DRIVERS EDUCATION	\$6,000	\$13,421	\$13,421
120	HIGH SCHOOL COMPLETION	\$6,000	\$784	\$1,000
121	VT DEPT PUBLIC SAFETY GRANT - REV	\$0	\$0	\$0
122	FUND BALANCE APPLIED	\$200,000	\$0	\$0
123	MISC GRANTS REVENUE	\$0	\$15,500	\$15,500
124	SPED EXCESS COST TUITION	\$10,000	\$0	\$0
125	SPEC ED MAINSTREAM BLOCK	\$884,021	\$884,021	\$884,021
126	SPED INTENSIVE REIMB	\$5,521,872	\$5,102,860	\$4,900,000 Decrease in exp.
127	SPED EXTRA ORD.	\$850,000	\$1,058,878	\$950,000
128	SPED ECSE	\$200,635	\$200,410	\$200,410
129	SPED STATE PLACED	\$500,000	\$350,156	\$635,000
130	CVCC ASSESSMENT		\$207,914	\$207,914
131	INDIRECT ADMIN. REIMB.		\$0	\$0
132	ERATE		\$107,168	\$107,168
133	GRAND TOTAL	\$45,029,968.00	\$44,912,867.00	\$45,158,240

<b>134</b>	<b>BUUSD SURPLUS/(DEFICIT)</b>	<b>\$3,571,646</b> Less \$303,051
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	<b>PROJECTED YR-END COVID-19</b>	
<b>135</b> **	LESS CRF, BUDGETED (REPURPOSED)	\$303,051 Deduct Ed Spend
<b>136</b>	CRF NON BUDGETED-Fully Reimbursed	\$764,179
<b>137</b>	ESSER I INDEPENDENT SCHOOLS	\$72,417
<b>138</b>	ESSER I, II, & III, FY22, FY23, and FY24	\$16,176,550

**LINE NARRATIVE-9/1/21-Primary Variances Due to COVID-19**

1	Reduced to 3 classrooms
2	Teacher salaries/student tuition, supplies
9	Opening, recently filled
11	Fewer activities due to COVID-19
14	Offset by Assist. Principal Vacancy
15	Savings from para vacancy
16	Assist. Principals vacancy
18	Savings construction services
19	Fewer needs/student days due to COVID-19
20	Fewer activities due to COVID-19
22	Savings in teacher/para
27	Savings in supplies
29	Savings from teacher salary
31	Savings from teacher salary
32	Savings from teacher salary
35	Savings from teacher salary
39	Overcharge for tuition-Reimb. Sending Districts
40	Fewer activities due to COVID-19
41	Fewer activities due to COVID-19
42	Reduction in Medicaid funding
44	Savings in line 22
45	Reimbursed by DOD
46	Savings in para wages
47	Savings in contracted serv. / supplies
50	Fewer activities due to COVID-19
51	Fewer activities due to COVID-19

55 Savings in salary/wages/benefits/supplies  
60 Reduction in staff  
67 Reduction in staff  
69 Restorative Classroom support  
70 Reduction in staff  
71 Reduction in staff  
78 Fewer needs/student days due to COVID-19  
79 Moved to COVID-19 and CFP Funding  
84 Savings in business office wages/benefits, includes copier lease  
86 Reimbursed by Erate  
90 Paraeducator shortage/Tuition/Contracted services  
91 Fewer services for ESY  
92 Unable to fill position  
97 Savings in reduction of clerical staff/admin. wages  
108 Use of facility-homeless meals

**BUUSD BUDGET 2021-2022 - VOTER APPROVED June 9, 2021**  
**Comparative Tax Rate Calculations**

	FY2021	FY2022		<b>Tax rate with CLA at 100%- Comparative purposes only!</b>	
<i>BUUSD BUDGET 2021-2022 - DRAFT 5 R</i>					
<i>Total BUUSD Expenses</i>	48,479,968	49,947,503	3.03%	49,947,503	3.03%
<i>Less Local Revenues</i>	12,445,528	13,290,528		13,290,528	
<i>Education Spending</i>	36,034,440	36,656,975		36,656,975	
<i>Equalized Pupils-Frz 2/26/21</i>	2,395.72	2,390.52		2,390.52	
<i>Education Spending per Equalized Pupil</i>	15,041	15,334	1.95%	15,334	1.95%
<i>State-wide Avg. FY20 \$16,235 - <b>FY21 \$17,133</b></i>					
<i>EdSpend/ <b>\$11,317</b> (property yield)-UPDATE</i>	136.763%	135.498%		135.498%	
<i>Homestead Equalized Tax Rate</i>	1.00	1.00		1.00	
<i>Equalized Tax Rate</i>	1.3676	1.3550		1.3550	
<i>District's Equalized Pupil %</i>	100%	100%		100%	
<i>Equalized Rate to be assessed by city</i>	1.3676	1.3550		1.3550	
<i>District's CLA</i>	96.37%	<b>94.97%</b>		100.00%	
<b><i>Barre City Homestead Rate</i></b>	1.4191	<b>1.4267</b>	<b>0.01</b>	1.3550	(0.06)

	FY2021	<b>FY2022-w/o reappraisal results</b>		<b>Tax rate with CLA at 100%</b>	
<i>Total BUUSD Expenses including grant funds</i>	48,479,968	<b>49,947,503</b>	3.03%	49,947,503	3.03%
<i>Less Local Revenues including grant funds</i>	12,445,528	<b>13,290,528</b>		13,290,528	
<i>Education Spending</i>	36,034,440	<b>36,656,975</b>		36,656,975	
<i>Equalized Pupils-Frz 2/26/21</i>	2,395.72	<b>2,390.52</b>		2,390.52	
<i>Education Spending per Equalized Pupil</i>	15,041	<b>15,334</b>	1.95%	15,334	1.95%
<i>State-wide Avg. FY20 \$16,235 - <b>FY21 \$17,133</b></i>					
<i>EdSpend/ <b>\$11,317</b> (property yield)-UPDATE</i>	136.763%	<b>135.498%</b>		135.498%	
<i>Homestead Equalized Tax Rate</i>	1.00	<b>1.00</b>		1.00	
<i>Equalized Tax Rate</i>	1.3676	<b>1.3550</b>		1.3550	
<i>District's Equalized Pupil %</i>	100%	<b>100%</b>		100%	
<i>Equalized Rate to be assessed by town</i>	1.3676	<b>1.3550</b>		1.3550	
<i>District's CLA</i>	83.48%	<b>110.26%</b>		100.00%	
<b><i>Barre Town Homestead Rate</i></b>	1.6383	<b>1.2289</b>	<b>(0.41)</b>	1.3550	(0.28)

TOWN	2021 Reappraisal	Common Level of Appraisal	Homestead Tax Rate	Nonhomestead Tax Rate	Calculation Date
Somerset		98.85	1.0116	1.6308	6/29/2021
Averill		97.28	1.0280	1.6571	6/29/2021
Averys Gore		97.28	1.0280	1.6571	6/29/2021
Ferdinand		97.28	1.0280	1.6571	6/29/2021
Lewis		97.28	1.0280	1.6571	6/29/2021
Warners Grant		97.28	1.0280	1.6571	6/29/2021
Warren Gore		97.28	1.0280	1.6571	6/29/2021
Coventry	✓	133.87	1.0505	1.2042	7/14/2021
Glastenbury		95.11	1.0514	1.6949	6/29/2021
Buels Gore		92.63	1.0796	1.7403	6/29/2021
Westmore		106.66	1.1572	1.5113	6/29/2021
Mendon	✓	131.69	1.1578	1.2241	7/14/2021
Glover	✓	109.43	1.1674	1.4731	7/1/2021
Brownington		107.97	1.1676	1.4930	6/29/2021
Guildhall		103.8	1.1710	1.5530	6/29/2021
Albany		106.49	1.1734	1.5138	6/29/2021
Richford		112.34	1.1938	1.4349	6/29/2021
Pittsfield		109.15	1.2005	1.4769	6/29/2021
Granby		99.8	1.2179	1.6152	6/29/2021
<b>Barre Town</b>	<b>✓</b>	<b>110.26</b>	<b>1.2289</b>	<b>1.4620</b>	<b>8/18/2021</b>
Sunderland		98.8	1.2303	1.6316	6/29/2021
Sudbury		109.4	1.2488	1.4735	6/29/2021
Irasburg		99.36	1.2704	1.6224	6/29/2021
Readsboro	✓	110	1.2725	1.4655	6/29/2021
Maidstone		94.99	1.2796	1.6970	6/29/2021
Fair Haven		110.98	1.2955	1.4525	6/29/2021
Whiting		105.29	1.2976	1.5310	6/29/2021
Morgan		98.26	1.3054	1.6405	6/29/2021
Sutton		108.33	1.3211	1.4880	6/29/2021
South Burlington	✓	112.03	1.3249	1.4389	7/21/2021
Pawlet		105.84	1.3347	1.5231	6/29/2021
Derby		99.43	1.3405	1.6212	6/29/2021
Orleans ID		93.56	1.3426	1.7230	6/29/2021
Pownal		103.78	1.3478	1.5533	6/29/2021
Shaftsbury		103.98	1.3481	1.5503	6/29/2021
Berkshire		101.9	1.3501	1.5819	6/29/2021
Barton		93.72	1.3539	1.7200	6/29/2021
Montgomery		101.36	1.3573	1.5904	6/29/2021
Rupert		103.46	1.3654	1.5581	6/29/2021

West Rutland		105.64	1.3666	1.5259	6/29/2021
Westfield		102.32	1.3708	1.5754	6/29/2021
Swanton		98.39	1.3710	1.6384	6/29/2021
Woodford		100.93	1.3760	1.5971	6/29/2021
Enosburgh		97.31	1.3782	1.6566	6/29/2021
Sandgate		102.22	1.3790	1.5770	6/29/2021
Leicester		98.74	1.3836	1.6326	6/29/2021
Highgate		97.41	1.3848	1.6549	6/29/2021
Brandon		98.56	1.3862	1.6356	6/29/2021
Danby		112.17	1.3871	1.4371	6/29/2021
Franklin		96.1	1.4036	1.6774	6/29/2021
St. Johnsbury		99.06	1.4048	1.6273	6/29/2021
Newark		100.9	1.4126	1.5976	6/29/2021
Windsor		98.67	1.4150	1.6337	6/29/2021
Washington		97.85	1.4168	1.6474	6/29/2021
Searsburg		101.19	1.4176	1.5930	6/29/2021
Williamstown		101.37	1.4214	1.5902	6/29/2021
Lunenburg		100.2	1.4225	1.6088	6/29/2021
<b>Barre City</b>		<b>94.97</b>	<b>1.4268</b>	<b>1.6974</b>	<b>7/14/2021</b>
Halifax	✓	105.17	1.4387	1.5328	6/29/2021
Orange		96.36	1.4387	1.6729	6/29/2021
Wheelock		98.85	1.4419	1.6308	6/29/2021
Pittsford		94.69	1.4428	1.7024	6/29/2021
Proctor		99.87	1.4456	1.6141	6/29/2021
Benson		99.29	1.4481	1.6235	6/29/2021
Arlington	✓	108.93	1.4507	1.4798	7/14/2021
Concord		98.22	1.4511	1.6412	6/29/2021
Corinth		102.41	1.4546	1.5741	6/29/2021
Burlington	✓	105.32	1.4553	1.5306	7/14/2021
Orwell		98.7	1.4567	1.6332	6/29/2021
West Windsor		95.79	1.4576	1.6828	6/29/2021
Charleston		98.66	1.4603	1.6339	6/29/2021
Sheldon		94.2	1.4605	1.7113	6/29/2021
Danville	✓	106.16	1.4612	1.5185	6/29/2021
Goshen		93.38	1.4631	1.7263	6/29/2021
Lemington		104	1.4639	1.5500	6/29/2021
Troy		97.33	1.4641	1.6562	6/29/2021
Roxbury		102.19	1.4662	1.5775	6/29/2021
Ryegate	✓	101.85	1.4662	1.5827	6/29/2021
Wells River		101.72	1.4680	1.5847	6/29/2021
Alburgh		101.67	1.4725	1.5855	6/29/2021

Bloomfield	104.02	1.4728	1.5497	6/29/2021
Rutland Town	100.02	1.4751	1.6117	6/29/2021
Lyndon	96.61	1.4753	1.6686	6/29/2021
Vernon	105.62	1.4753	1.5262	7/14/2021
Groton	101.17	1.4760	1.5934	6/29/2021
Bakersfield	93.03	1.4789	1.7328	6/29/2021
Topsham	100.72	1.4791	1.6005	6/29/2021
Poultney	97.5	1.4807	1.6533	6/29/2021
Bennington	93.8	1.4828	1.7186	6/29/2021
Stratton	95.8	1.4838	1.6827	6/29/2021
West Haven	96.57	1.4889	1.6693	6/29/2021
Ira	96.09	1.4968	1.6776	6/29/2021
Brighton	108.09	1.4984	1.4913	6/29/2021
Stamford	92.07	1.4996	1.7508	6/29/2021
Reading	107.69	1.5004	1.4969	6/29/2021
Andover	101.05	1.5009	1.5952	6/29/2021
Pomfret	107.5	1.5031	1.4995	6/29/2021
Chester	100.84	1.5041	1.5986	6/29/2021
Fairfax	85.93	1.5042	1.8759	6/29/2021
Hubbardton	95.47	1.5060	1.6885	6/29/2021
Shaftsbury ID	102.2	1.5067	1.5773	6/29/2021
Dorset	103.02	1.5103	1.5647	6/29/2021
Newport Town	106.04	1.5127	1.5202	6/29/2021
Cavendish	100.25	1.5129	1.6080	6/29/2021
Mount Tabor	102.82	1.5132	1.5678	6/29/2021
Kirby	101.17	1.5143	1.5934	6/29/2021
Elmore	99.36	1.5147	1.6224	6/29/2021
Burke	93.7	1.5211	1.7204	6/29/2021
Jay	103.27	1.5249	1.5610	6/29/2021
Lincoln	106.6	1.5266	1.5122	6/29/2021
Johnson	99.25	1.5322	1.6242	6/29/2021
Castleton	93.74	1.5338	1.7197	6/29/2021
Mount Holly	106.43	1.5378	1.5146	6/29/2021
Charlotte	94.99	1.5409	1.6970	6/29/2021
Canaan	108.02	1.5416	1.4923	6/29/2021
Peru	100.91	1.5419	1.5975	6/29/2021
Holland	89.09	1.5473	1.8094	6/29/2021
Sheffield	92.02	1.5489	1.7518	6/29/2021
Milton	91.57	1.5520	1.7604	6/29/2021
Manchester	100.22	1.5525	1.6085	6/29/2021
Hinesburg	93.9	1.5588	1.7167	6/29/2021

Baltimore		97.08	1.5623	1.6605	6/29/2021
Braintree		101.13	1.5627	1.5940	6/29/2021
Wallingford		99.42	1.5634	1.6214	6/29/2021
Bethel		101.8	1.5636	1.5835	6/29/2021
Randolph		100.95	1.5655	1.5968	6/29/2021
Clarendon		99.22	1.5665	1.6247	6/29/2021
Brookfield		100.86	1.5669	1.5983	6/29/2021
Northfield		91.96	1.5669	1.7529	6/29/2021
St. Albans Town		95.02	1.5688	1.6965	6/29/2021
Georgia		89.8	1.5719	1.7951	6/29/2021
Shrewsbury		98.83	1.5727	1.6311	6/29/2021
Lowell		94.18	1.5735	1.7116	6/29/2021
Athens		111.59	1.5750	1.4446	6/29/2021
Berlin		108.77	1.5772	1.4820	6/29/2021
Newport City		96.55	1.5787	1.6696	6/29/2021
Chittenden		96.54	1.5793	1.6698	6/29/2021
Landgrove		98.41	1.5810	1.6380	6/29/2021
Tinmouth		98.25	1.5820	1.6407	6/29/2021
Middletown Springs		98.75	1.5822	1.6324	6/29/2021
Tunbridge		103.22	1.5872	1.5617	6/29/2021
Newbury		100.38	1.5879	1.6059	6/29/2021
Jericho		93.09	1.5881	1.7317	6/29/2021
Rochester		102.98	1.5886	1.5654	6/29/2021
Williston		92.03	1.5905	1.7516	6/29/2021
Morristown		94.39	1.5944	1.7078	6/29/2021
Londonderry		97.36	1.5981	1.6557	6/29/2021
Colchester		86.29	1.5982	1.8681	6/29/2021
Cambridge		91.65	1.5984	1.7589	6/29/2021
Shelburne		91.47	1.6002	1.7623	6/29/2021
Weston		96.86	1.6063	1.6643	6/29/2021
Stockbridge		101.36	1.6140	1.5904	6/29/2021
Dummerston	✓	106.46	1.6151	1.5142	7/14/2021
Waterford	✓	104.94	1.6172	1.5361	7/14/2021
Brunswick		94.67	1.6183	1.7028	6/29/2021
Ludlow	✓	100.99	1.6207	1.5962	7/21/2021
Wells		94.87	1.6253	1.6992	6/29/2021
Hancock		105.25	1.6256	1.5316	6/29/2021
Hartford		93.33	1.6324	1.7272	6/29/2021
Eden		93.09	1.6336	1.7317	6/29/2021
South Hero		97.28	1.6357	1.6571	6/29/2021
Marlboro		105.95	1.6389	1.5215	6/29/2021



Rutland City	93.39	1.6402	1.7261	6/29/2021
Windham	97.83	1.6402	1.6478	6/29/2021
Hyde Park	92.65	1.6413	1.7399	6/29/2021
Westford	89.8	1.6416	1.7951	6/29/2021
Isle La Motte	97.11	1.6425	1.6600	6/29/2021
Huntington	89.88	1.6449	1.7935	6/29/2021
North Bennington	93.59	1.6453	1.7224	6/29/2021
Middlebury	100	1.6485	1.6120	6/29/2021
Bolton	89.61	1.6498	1.7989	6/29/2021
Waterville	91.97	1.6535	1.7527	6/29/2021
East Haven	92.62	1.6541	1.7404	6/29/2021
Underhill	89.37	1.6542	1.8037	6/29/2021
Essex Town	89.05	1.6555	1.8102	6/29/2021
Chelsea	98.91	1.6564	1.6298	6/29/2021
Belvidere	91.61	1.6600	1.7596	6/29/2021
Walden	96.72	1.6628	1.6667	6/29/2021
Strafford	97.67	1.6638	1.6505	6/29/2021
Bradford	95.74	1.6648	1.6837	6/29/2021
Plymouth	96.97	1.6663	1.6624	6/29/2021
St. Albans City	89.23	1.6706	1.8066	6/29/2021
Grand Isle	95.41	1.6717	1.6896	6/29/2021
Bridgewater	96.5	1.6744	1.6705	6/29/2021
Wolcott	94.21	1.6757	1.7111	6/29/2021
Royalton	94.98	1.6758	1.6972	6/29/2021
Sharon	94.93	1.6764	1.6981	6/29/2021
Shoreham	98.3	1.6770	1.6399	6/29/2021
Whitingham	100.64	1.6852	1.6017	6/29/2021
Craftsbury	97.44	1.6864	1.6544	6/29/2021
Wilmington	100.31	1.6908	1.6070	6/29/2021
Addison	98.91	1.6929	1.6298	6/29/2021
Dover	101.58	1.6931	1.5869	6/29/2021
Grafton	✓ 103.73	1.6942	1.5540	6/29/2021
Norton	90.4	1.6947	1.7832	6/29/2021
Springfield	94.78	1.7004	1.7008	6/29/2021
Woodbury	98.33	1.7022	1.6394	6/29/2021
Fairfield	87.55	1.7027	1.8412	6/29/2021
Barnet	99.59	1.7041	1.6186	6/29/2021
Ferrisburgh	98.22	1.7047	1.6412	6/29/2021
Weybridge	96.62	1.7062	1.6684	6/29/2021
North Hero	92.9	1.7169	1.7352	6/29/2021
Cabot	97.25	1.7175	1.6576	7/28/2021

Waitsfield	96.09	1.7183	1.6776	6/29/2021
Stowe	87.51	1.7198	1.8421	6/29/2021
Panton	97.24	1.7219	1.6578	6/29/2021
Worcester	99.55	1.7233	1.6193	6/29/2021
Peacham	103.62	1.7239	1.5557	6/29/2021
Waltham	97.03	1.7257	1.6613	6/29/2021
Richmond	85.65	1.7261	1.8821	6/29/2021
St. George	84.8	1.7261	1.9009	6/29/2021
Barnard	93.26	1.7326	1.7285	6/29/2021
Fletcher	86.34	1.7366	1.8670	6/29/2021
Hartland	100.6	1.7367	1.6024	6/29/2021
Brattleboro	98.81	1.7401	1.6314	7/14/2021
Cornwall	94.51	1.7443	1.7056	6/29/2021
Monkton	93.09	1.7482	1.7317	6/29/2021
Starksboro	93.07	1.7486	1.7320	6/29/2021
Greensboro	95.66	1.7521	1.6851	6/29/2021
Plainfield	91.16	1.7599	1.7683	6/29/2021
Victory	101.12	1.7621	1.5941	6/29/2021
Bristol	92.25	1.7641	1.7474	6/29/2021
Guilford	97.34	1.7664	1.6561	7/14/2021
Putney	96.74	1.7730	1.6663	7/14/2021
Montpelier	84.44	1.7744	1.9090	6/29/2021
Moretown	92.94	1.7765	1.7345	6/29/2021
Hardwick	94.15	1.7782	1.7122	6/29/2021
Winhall	98.24	1.7793	1.6409	6/29/2021
New Haven	91.42	1.7801	1.7633	6/29/2021
Fayston	92.63	1.7825	1.7403	6/29/2021
Granville	95.92	1.7837	1.6806	6/29/2021
Warren	92.4	1.7869	1.7446	6/29/2021
Woodstock	90.39	1.7876	1.7834	6/29/2021
Middlesex	95.89	1.7890	1.6811	6/29/2021
Bridport	92.13	1.7893	1.7497	6/29/2021
Waterbury	91.8	1.7986	1.7560	6/29/2021
Stannard	90.45	1.7988	1.7822	6/29/2021
Wardsboro	95.08	1.8089	1.6954	6/29/2021
Brookline	100.45	1.8093	1.6048	6/29/2021
Killington	89.24	1.8106	1.8064	6/29/2021
East Montpelier	94.18	1.8215	1.7116	6/29/2021
Vergennes	91.9	1.8220	1.7541	6/29/2021
Marshfield	87.95	1.8241	1.8329	6/29/2021
Calais	93.93	1.8264	1.7162	6/29/2021

Duxbury	90.25	1.8295	1.7861	6/29/2021
Westminster	95.75	1.8361	1.6836	6/29/2021
Ripton	89.78	1.8362	1.7955	6/29/2021
Townshend	99.79	1.8615	1.6154	6/29/2021
Norwich	90.28	1.8625	1.7856	6/29/2021
Salisbury	87.88	1.8759	1.8343	6/29/2021
Jamaica	96.69	1.8796	1.6672	6/29/2021
Thetford	92.18	1.8848	1.7488	6/29/2021
Newfane	96.42	1.8849	1.6719	6/29/2021
Winooski	79.57	1.9024	2.0259	6/29/2021
West Fairlee	101.71	1.9236	1.5849	6/29/2021
Rockingham	95.55	1.9323	1.6871	6/29/2021
Weathersfield	93.11	1.9482	1.7313	6/29/2021
Fairlee	91.51	2.1380	1.7616	6/29/2021
Vershire	91.33	2.1422	1.7650	6/29/2021

Rate are per \$100 of assessed value

(A) Indicates pending results of reappraisal

(B) Indicates education spending data is missing. In accordance with 32 V.S.A. § 5402, interim rates may be avail

## Vermont Association of School Business Officials - Report from Act 66 Committee

1 message

**Michelle Baker** <mbaker@huusd.org>

Tue, Aug 31, 2021 at 8:10 PM

To: "Bates, Bill" <Bill.Bates@vermont.gov>, Kate Webb <KWebb@leg.state.vt.us>, bcampion@leg.state.vt.us

Cc: Lisa Perreault <lperrbsu@buusd.org>, Frank Rucker <frucker@wsesdvt.org>, Ted Plemenos <ted.plemenos@rcpsvt.org>, Lora McAllister <lmcallister@fnwsu.org>

To: Representative Kathryn Webb, Chair, House Education Committee Chair  
 Senator Brian Campion, Chair, Senate Education Committee  
 Bill Bates, Agency of Education, CFO

From: VASBO Act 66 Committee

Date: August 31, 2021

Please consider this VASBO's input on the required implementation of eFinance statewide as of August 2021 and as per Act 66 of 2021, Section 17.

At this time, 20 SU's and SD's have implemented PowerSchool eFinance. Approximately 34 districts have not yet converted. VASBO recently conducted a survey of the current eFinance users to contribute to this report. Complete survey results are attached.

### **SURVEY FINDINGS of eFinance Users as of August 2021:**

- Bank accounts can be readily reconciled (73% Disagree).
- Internal accounting controls are not adequate (73% Agree).
- Reports that are needed for internal accounting operations are available (73% Disagree).
- Reports that are needed for internal auditors are available (55% Disagree).
- Reconciling bank accounts takes longer (91% Agree).
- Reports are suitable to use with Boards and other stakeholders (50% Agree).
- Payroll processing is timely and accurate (83% Agree, but 17% Disagree).
- Payroll processing takes longer (58% Agree).
- Product support is not adequate (75% Agree). Product support is not timely (67% Agree).

-Delays in product support affect day-to-day operations (78% Agree).

-End user guides and reference materials are adequate (64% Disagree).

VASBO continues to have serious concerns about the eFinance system three years into this initiative. Our recommendation, supported by the Governance Group, is not to convert additional SU's/SD's to eFinance until basic issues are satisfactorily resolved. In addition, SU's/SD's should be allowed to voluntarily opt into the eFinance system, now that there is a Uniform Chart of Accounts, and they should not be required to use it. Any district who wishes to voluntarily convert to eFinance can do so at any time.

Sincerely, VASBO's Act 66 Committee - Michelle Baker, Lora McAllister, Lisa Perreault, Frank Rucker and Ted Plemenos.

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Michelle J. Baker

Director of Finance & Operations

[Harwood Unified Union School District](#)

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[mbaker@huusd.org](mailto:mbaker@huusd.org)



**VASBO Survey of eFinance Users - August 2021.pdf**

296K