



**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, Terry Reil, Nancy Leclerc

DATE: March 14, 2022

RE: BUUSD Finance Committee Meeting
March 17, 2022 @ 6:00 p.m.
Remote Options: 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 (Superintendent)
2. Organize
 - 2.1. Elect Chair (Chair takes over meeting)
 - 2.2. Elect Vice Chair
3. Additions/Changes to Agenda
4. Public Comment
5. Review/Approval of Meeting Minutes
 - 5.1. Meeting Minutes February 1, 2022
6. New Business
 - 6.1. Review Annual (Monthly) Agenda Items
 - 6.2. Procedures
 - 6.3. FY23 Approved Budget
 - 6.4. FY22 Budget Projections
 - 6.5. Fiscal Monitoring
7. Old Business
8. Other Business

9. Items for Future Agenda
10. Next Meeting Date: April 21, 2022 at 6:00 pm.
11. Adjournment

PARKING LOT OF FUTURE ITEMS

- ARP ESSER Conceptual Applications
- Vermont Green Schools Initiatives - Phase I
- Breakage Report
- 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

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BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING Via Video Conference – Google Meet February 1, 2022 - 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:

Alice Farrell
Guy Isabelle
Sonya Spaulding

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Emmanuel Ajanma, Director of Technology
Josh Allen, Communications Specialist
Jason Derner, Alternative Education Administrator
Jody Emerson, Director Central Vermont Career Center
Jamie Evans, Facilities Director
Scott Griggs, CVCC Assistant Director
Pierre Laflamme, 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:

Tony Campos Mike Deering, II Josh Howard Nancy Leclerc Terry Reil

1. Call to Order

The Chair, Mrs. Pregent, called the Tuesday, February 1, 2022 BUUSD Finance Committee meeting to order at 5:31 p.m., which was held via video conference.

2. Additions and/or Deletions to the Agenda

None.

3. Public Comment

Mr. Howard advised that he does not believe the budget is sound and would to see if the Board could provide information to convince him that the budget is sound.

4. Approval of Minutes

4.1 Meeting Minutes From January 4, 2022

On a motion by Ms. Parker, seconded by Ms. Badeau, the Committee unanimously voted to approve the Minutes of the January 4, 2022 BUUSD Finance Committee meeting.

5. New Business

5.1 FY23 Budget Communication

Mr. Hennessey advised that Josh Allen will display the Annual Report on screen. The Report will be reviewed page by page and final updates will be made based on feedback.

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Mr. Allen will be taking notes and will make changes to the document shortly after the meeting. Mr. Allen will post a copy of the edited/finalized version as an addendum to the committee meeting packet.

The cover page was displayed and a brief overview was provided. Brief discussion was held and it was suggested that some verbiage be added relating to 'heroes'. Discussion was held regarding a suggestion that additional staff, e.g. custodians, kitchen staff etc. be recognized as heroes. It was noted that in the near future, the District will be creating 'hero spotlights' videos that will recognize these staff members.

Page 2 Review – Page 2 contains voting information, including where, when, and how to vote. Additionally, the page contains information advising on how residents can register to vote. It was noted that on average, only 23% of registered voters participate in the March election. Mrs. Farrell would like the page amended to include some type of stimulus to encourage higher voter turnout, e.g. 50% (a challenge so to speak).

Page 3 Review – Page 3 includes the Superintendent's Message. The message conveys where the District is and where it hopes to be (aspirational). This section is a narrative introduction to the Annual Report. It was suggested that the message is too wordy, with too much print and there is concern that community members will not read it in its entirety. Brief discussion was held regarding budget related videos that are planned for production.

Page 4 Review – Page 4 contains 'three stories'; 'Our Children's Social-Emotional Well-Being', 'What Will Learning Look Like?', and 'High Quality & Fully Staffed Schools'. Mr. Hennessey provided an overview of the 'stories', advising that the intent of the stories is to inform community members on what the District hopes to accomplish with the proposed budget. Discussion was held and minor revisions were suggested.

Page 5 Review – Page 5 contains 'Hero Highlights' and recognizes some Barre alumni as well as school nurses. Discussion was held and meeting participants provided feedback. Mr. Allen continued to document suggested changes.

Page 6 Review – Page 6 contains FY23 Budget information, including a chart to clearly show spending per equalized pupil (by district), and charts indicating tax implications, including income sensitivity. Brief discussion was held, including discussion on the formulas districts must use when calculating cost per equalized pupil. It was noted that the current formula for calculating student counts involves a weighted formula and it is believed that the current weighting formula is not equitable.

Page 7 Review – Page 7 contains information on 'Understanding the Ballot When You Vote', which provides information on what the ballot will look like, and explains the difference between the State's definition of how the increase is calculated (based on cost per equalized pupil), versus the actual increase percentage for the overall budget. The State requires that the ballot show only the change in cost per equalized pupil. This page also includes information on how 'Income Sensitivity' (taxes paid based on income rather than based on home value). Brief discussion was held and Mr. Allen documented amendments that need to be made. It was noted that the pupil count provided by the State is based on prior years' data, not current data.

Back Page Review - This page is self-explanatory; containing a picture and space for the mailing information. Brief discussion was held and meeting participants provided input. Suggestions were provided regarding swapping out some of the photos throughout the Report.

In response to a query, Mr. Allen advised that the total cost of the project, with design costs removed, is \$8,000. This figure includes printing and mailing. Mr. Allen is completing the design work in-house. The Annual Report will be mailed to all households in the Barre area. The Annual Report will also be on the BUUSD website, on social media, and on Front Porch Forum. The Annual Report will be 'flooded electronically'. Mr. Allen will develop a one-page summary of the Annual Report. This one page document will be easy to e-mail, share on social media, and print/distribute. Mr. Allen anticipates the document will include; 'Greatest Hits' from the Annual Report, and will also include the addition of a 'tag line'. The document will also include; information about voting day, absentee ballots, 'The Bottom Line' section, the spending per equalized pupil information, as well as the section that advises how the budget will impact voters. If there is room, Mr. Allen would also like to add some frequently asked questions. The one page budget document could be distributed to parents during drop-off and pick-up. Mr. Campos advised that the short videos (being created), can be shown before and after school sports programming, after Select Board and City Council meetings, as well as after BUUSD Board meeting videos. Mr. Allen will be sending the videos to Mr. Campos. The video content will 'follow' the heroes theme and spotlight some of the 'behind the scenes' individuals, showing that this is a team/community effort. Mr. Allen will be making the Annual Report changes tonight and plans to send the document to the printer tomorrow (02/02/22). Mr. Allen advised that he will then begin work on the spotlight videos and he would like to produce one video per day. The goal is to have the videos 'commercial length' (60 to 90 seconds). Many great ideas have been received. Brief discussion was held regarding pins and stickers (that reinforce the budget). It was suggested that the Board Chair write an op-ed piece for the Times Argus. Mrs. Gilbert is drafting the 'budget flyer' (a more numbers heavy version of the Annual Report). This is a document that Mrs. Gilbert produces annually. Mr. Hennessey has visited with members of the Rotary Club. The Rotary Club has pledged to help promote the budget. Mr. Hennessey will be reaching

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out to other service organizations as well. Next Wednesday, (02/09/22) Mr. Hennessey will be joining JD Greene on his Aired Out podcast. There is much work to be performed within the next two weeks (prior to the February Break). The budget vote is one month from today. Mr. Allen advised that he has created a budget web site which contains all of the information that has been discussed this evening. Mr. Allen encourages Committee Members to direct individuals to this site; buusd.org/budget. This site is a one-stop-shop for all things budget related.

6. Old Business

6.1 FY22 Expenses Update

A document titled BUUSD FY22 Expense Report – January 25, 2022 was distributed.

Mrs. Pregent reported that not much has changed since the Committee met last month. A small surplus is still anticipated. More detailed information will be provided at next month's meeting.

7. Other Business

Mrs. Spaulding advised that on 02/02/22, she will be testifying before the Senate Finance Committee regarding pupil weighting. A recent study showed that the current weighting formula is not correct and is not based on anything 'real'. Mrs. Spaulding will testify that the BUUSD is an underweighted district, and has been for over 20 years. There are other districts that are 'over-weighted' and receive more funding. The BUUSD has a higher population of students living in poverty. If a new weighting formula were implemented, it would increase the State determined equalized pupil count for the District. Mrs. Spaulding is going to advocate for using the amended weighting method.

Mrs. Pregent advised that this is the last Finance Committee meeting prior to Board Reorganization in March. Mrs. Pregent thanked Committee Members for their work on this Committee.

8. Items for Future Agendas

- FY22 Year-end Projections
- FY23 Budget Vote Results

9. Next Meeting Date

The Tuesday, March 1, 2022 meeting is cancelled.

The next meeting is Tuesday, March 15, 2022 at 5:30 p.m., via video conference.

The Board Chair will be appointing Committee members at or shortly after Board Re-organization. In the past, Board Members advised the Board Chair regarding what Committees they wanted to be appointed to. In the coming year, it is anticipated that committees will be larger, as more community members have expressed interest in serving. The Board has approved a process for the appointment of community members.

10. Adjournment

On a motion by Ms. Parker, seconded by Ms. Badeau, the Committee unanimously voted to adjourn at 7:08 p.m. Mrs. Akley was not present for the vote.

Respectfully submitted,
Andrea Poulin

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

March 17, 2022	<ul style="list-style-type: none"> ● Reorganize-Chair/V Chair ● Approved FY23 Budget ● Review Annual (Monthly) Agenda Items ● FY22 Budget Projections ● Procedures ● Fiscal Monitoring
April 21, 2021	<ul style="list-style-type: none"> ● FY22 Budget Projections ● RFPs/Summer Projects ● Procedures ● ESSER Update
May 19, 2022	<ul style="list-style-type: none"> ● FY22 Budget Projections ● RFPs/Summer Projects ● Procedures ● RAN
June 16, 2022	<ul style="list-style-type: none"> ● FY22 Budget Projections ● RFPs/Summer Projects ● Procedures

BARRE UNIFIED UNION SCHOOL DISTRICT**Barre City Elementary & Middle School****Barre Town Middle Elementary School****Spaulding High School****Central Vermont Career Center****May 8, 2019****Warrant 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).

The Board shall, annually, authorize the Superintendent or his/her designee (Business Manager) to “examine claims” against the district for school expenses “accounts payables” and payroll.

Accounts Payable

The Board shall, annually, designate one representative and a back up representative to be available to examine claims against the district for school expenses and to sign warrants for payments for approved purchases and services. Warrants and invoices will be available at the BUUSD Business Office on Thursday P.M. weekly. The Administrators are authorized to oversee the Budget and approve invoices. The Superintendent and/or Business Manager are authorized to sign warrants. In addition, the Treasurer of the BUUSD will also sign the warrants and checks.

Payroll

The Board shall, annually, authorize the Superintendent or Business Manager to sign Payroll warrants. In addition, the Treasurer of the BUUSD will also sign the warrants and checks.

BARRE UNIFIED UNION SCHOOL DISTRICT

Barre City Elementary & Middle School

Barre Town Middle Elementary School

Spaulding High School

Central Vermont Career Center

REVISED August 24, 2021

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 ***\$40,000** please contact the Business Manager. Equipment purchases over \$5,000 using federal funds must have AOE approval (contact Business Manager).

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. **FY22 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 they facilitate weekly approval (signature) by the 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.

NEW 08/2021

*** AS PASSED BY HOUSE AND SENATE H.426 2021**

VT LEG #356767 v.1 H.426 An act relating to addressing the needs and conditions of public school facilities in the State, It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 8. 16 V.S.A. § 559 is amended to read: § 559. PUBLIC BIDS (a) Cost threshold. When the cost exceeds ~~\$15,000.00~~ \$40,000.00, a school board or supervisory union board shall publicly advertise or invite three or more bids from persons deemed capable of providing items or services if costs are in excess of ~~\$15,000.00~~ \$40,000.00 for any of the following: (1) the construction, purchase, lease, or improvement of any school building; (2) the purchase or lease of any item or items required for supply, equipment, maintenance, repair, or transportation of students; or (3) a contract for transportation, maintenance, or repair services.

The Vermont Statutes Online

Title 16 : Education

Chapter 009 : School Districts

Subchapter 004 : Other Provisions

(Cite as: 16 V.S.A. § 559)

§ 559. Public bids

(a) Cost threshold. When the cost exceeds \$40,000.00, a school board or supervisory union board shall publicly advertise or invite three or more bids from persons deemed capable of providing items or services if costs are in excess of \$40,000.00 for any of the following:

(1) the construction, purchase, lease, or improvement of any school building;

(2) the purchase or lease of any item or items required for supply, equipment, maintenance, repair, or transportation of students; or

(3) a contract for transportation, maintenance, or repair services.

(b) High-cost construction contracts. When a school construction contract exceeds \$500,000.00:

(1) The State Board shall establish, in consultation with the Commissioner of Buildings and General Services and with other knowledgeable sources, general rules for the prequalification of bidders on such a contract. The Department of Buildings and General Services, upon notice by the Secretary, shall provide to school boards undergoing construction projects suggestions and recommendations on bidders qualified to provide construction services.

(2) At least 60 days prior to the proposed bid opening on any construction contract to be awarded by a school board that exceeds \$500,000.00, the school board shall publicly advertise for contractors interested in bidding on the project. The advertisement shall indicate that the school board has established prequalification criteria that a contractor must meet and shall invite any interested contractor to apply to the school board for prequalification. All interested contractors shall submit their qualifications to the school board, which shall determine a list of eligible prospective bidders based on the previously established criteria. At least 30 days prior to the proposed bid opening, the school board shall give written notice of the board's determination to each contractor that submitted qualifications. The school board shall consider all bids submitted by prequalified bidders meeting the deadline.

(c) Contract award.

(1) A contract for any such item or service to be obtained pursuant to subsection (a) of this section shall be awarded to one of the three lowest responsible bids conforming to specifications, with consideration being given to quantities involved, time required for delivery, purpose for which required, competency and responsibility of bidder, and his or her ability to render satisfactory service. A board shall have the right to reject any or all bids.

(2) A contract for any property, construction, good, or service to be obtained pursuant to subsection (b) of this section shall be awarded to the lowest responsible bid conforming to specifications. However, when considering the base contract amount and without considering cost overruns, if the two lowest responsible bids are within one percent of each other, the board may award the contract to either bidder. A board shall have the right to reject any bid found not to be responsible or conforming to specifications or to reject all bids.

(d) Construction management. The school board may contract for the service of construction management to assist in a school construction project. The State Board, in consultation with the Commissioner of Buildings and General Services and other knowledgeable sources, shall adopt rules defining the term "construction management" and specifying the nature of bidding requirements under construction management services in order to assist school boards to comply with the public bidding requirements of this section.

(e) Application of this section. Any contract entered into or purchase made in violation of the provisions of this section shall be void; provided, however, that:

(1) The provisions of this section shall not apply to contracts for the purchase of books or other materials of instruction.

(2) A school board may name in the specifications and invitations for bids under this section the particular make, kind, or brand of article or articles to be purchased or contracted.

(3) Nothing in this section shall apply to emergency repairs.

(4) Nothing in this section shall be construed to prohibit a school board from awarding a school nutrition contract after using any method of bidding or requests for proposals permitted under federal law for award of the contract. Notwithstanding the monetary amount in subsection (a) of this section for which a school board is required to advertise publicly or invite three or more bids or requests for proposal, a school board is required to publicly advertise or invite three or more bids or requests for proposal for purchases made from the nonprofit school food service account for purchases in excess of the federal simplified acquisition threshold when purchasing food or in excess of \$25,000.00 when purchasing nonfood items, unless a municipality sets a lower threshold for purchases from the nonprofit school food service account.

(5) Nothing in this section shall prevent school districts or supervisory unions from entering into agreements with other school districts or supervisory unions to conduct joint bidding procedures otherwise consistent with this section.

(6) Nothing in this section shall require a school board to invite or advertise for bids if it elects to purchase goods, materials, or supplies through the Commissioner of Buildings and General Services, pursuant to 29 V.S.A. chapter 49.

(7) Nothing in this section shall require a school board or supervisory union board to invite or advertise for bids if it is renewing a contract entered into pursuant to subsection (a) of this section, provided that annual costs will not increase more than the most recent New England Economic Project Cumulative Price Index, as of November 15, for State and local government purchases of goods and services, the total amount of the contract does not exceed an increase of 30 percent more than the total amount of the original contract, and the contract for the renewal period allows termination by the board following an annual review of performance.

(f) Waivers. The State Board shall by rule adopt standards governing the authority of the Secretary to grant individual waivers to the provisions of this section. The rules, at minimum, shall require the school board seeking the waiver to demonstrate to the Secretary that it is unable to comply with the bidding procedure through no fault of its own, and that it has proposed an alternative method of minimizing costs through a fair and public process.

(g) Violations. The State Board may deny State aid for school construction and for debt service on a project that proceeds in violation of this section. (Added 1969, No. 298 (Adj. Sess.), § 36; amended 1971, No. 232 (Adj. Sess.), § 1, eff. April 5, 1972; 1989, No. 188 (Adj. Sess.), § 3; 1993, No. 233 (Adj. Sess.), § 75, eff. June 21, 1994; 1995, No. 185 (Adj. Sess.), § 86, eff. May 22, 1996; 1999, No. 77 (Adj. Sess.), § 1; 1999, No. 148 (Adj. Sess.), § 76, eff. May 24, 2000; 2003, No. 12, § 1; 2005, No. 54, § 3; 2007, No. 66, § 3; 2013, No. 92 (Adj. Sess.), § 66, eff. Feb. 14, 2014; 2017, No. 63, § 2; 2019, No. 34, § 5; 2019, No. 131 (Adj. Sess.), § 63; 2021, No. 72, § 8, eff. June 8, 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.

	FY21 BUDGET	FY21 AMENDED BUDGET	FY21 ACTUALS	FY22 BUDGET	FY23 BUDGET
BUUSD CURRICULUM	\$351,921	\$251,921	\$171,504	\$417,293	\$300,001
BUUSD TECHNOLOGY	\$1,246,572	\$1,246,572	\$1,295,146	\$1,175,947	\$1,277,010
BUUSD BOARD	\$366,640	\$366,640	\$332,166	\$366,594	\$364,894
BUUSD SUPERINTENDENT	\$274,951	\$274,951	\$373,889	\$295,505	\$304,492
BUUSD BUSINESS OFFICE	\$498,605	\$498,605	\$425,874	\$440,379	\$457,655
BUUSD COPIERS	\$90,000	\$90,000	\$75,901	\$90,000	\$90,000
BUUSD COMMUNICATIONS	\$84,804	\$84,804	\$83,490	\$97,538	\$106,380
BUUSD HUMAN RESOURCES	\$246,862	\$246,862	\$234,800	\$240,440	\$282,499
BUUSD FACILITIES	\$242,693	\$242,693	\$239,184	\$244,408	\$261,428
BUUSD TRANSP - LEASE	\$47,500	\$47,500	\$33,262	\$42,500	\$42,500
BCEMS PRESCHOOL	\$498,130	\$498,130	\$482,251	\$529,806	\$556,708
BTMES PRESCHOOL	\$458,156	\$458,156	\$372,214	\$543,554	\$529,504
BCEMS DIRECT INSTRUCT	\$5,357,272	\$5,078,252	\$4,883,686	\$5,617,755	\$5,475,113
BTMES DIRECT INSTRUCT	\$5,315,864	\$4,994,866	\$4,974,165	\$5,532,496	\$5,740,842
SHS DIRECT INSTRUCT	\$4,486,653	\$4,186,671	\$4,016,113	\$4,357,603	\$4,449,745
BCEMS EXTRA CURRIC	\$47,220	\$47,220	\$40,492	\$64,450	\$64,450
BTMES EXTRA CURRIC	\$76,600	\$76,600	\$48,725	\$75,200	\$74,600
SHS EXTRA CURRIC	\$79,200	\$79,200	\$56,210	\$79,350	\$79,550
BCEMS BEHAVIOR SUPPORT	\$547,295	\$547,295	\$530,533	\$536,145	\$575,266
BTMES BEHAVIOR SUPPORT	\$82,542	\$82,542	\$131,667	\$105,532	\$99,643
SHS BEHAVIOR SUPPORT	\$0	\$0	\$55,762	\$57,518	\$59,170
BCEMS GUIDANCE	\$360,667	\$360,667	\$311,642	\$289,292	\$339,906
BTMES GUIDANCE	\$148,920	\$148,920	\$156,967	\$169,304	\$170,296
SHS GUIDANCE	\$478,327	\$478,327	\$520,898	\$508,414	\$543,122
BCEMS HEALTH	\$128,371	\$128,371	\$113,377	\$138,637	\$141,007
BTMES HEALTH	\$167,724	\$167,724	\$163,554	\$186,504	\$184,521
SHS HEALTH	\$125,100	\$125,100	\$114,069	\$133,110	\$138,668
BCEMS PSYCHOLOGICAL	\$50,000	\$50,000	\$0	\$50,000	\$50,000
BCEMS LIBRARY	\$143,290	\$143,290	\$102,206	\$122,439	\$117,351
BTMES LIBRARY	\$185,498	\$185,498	\$149,009	\$167,152	\$170,699
SHS LIBRARY	\$172,772	\$172,772	\$125,629	\$151,504	\$148,690
BCEMS TECH EQUIP	\$95,000	\$95,000	\$100,609	\$95,000	\$95,000
BTMES TECH EQUIP	\$95,000	\$95,000	\$96,118	\$95,000	\$95,000
SHS TECH EQUIP	\$115,000	\$115,000	\$117,250	\$115,000	\$115,000
EARLY EDUCATION ADMIN	\$123,460	\$123,460	\$114,280	\$126,760	\$129,769
BCEMS PRINCIPALS' OFFICE	\$532,675	\$532,675	\$523,395	\$621,495	\$563,699
BTMES PRINCIPALS' OFFICE	\$690,298	\$690,298	\$584,366	\$695,196	\$717,223
SHS PRINCIPALS' OFFICE	\$684,553	\$684,553	\$657,298	\$715,357	\$735,979
BCEMS SRO	\$78,000	\$78,000	\$58,085	\$80,000	\$85,000
BTMES SRO	\$50,000	\$50,000	\$20,189	\$50,000	\$50,000
SHS SRO	\$50,184	\$50,184	\$33,043	\$0	\$0
BUUSD RAN INTEREST	\$100,000	\$100,000	\$72,807	\$105,000	\$90,000
BTMES DUPLICATING	\$50,851	\$50,851	\$45,936	\$0	\$0

	FY21 BUDGET	FY21 AMENDED BUDGET	FY21 ACTUALS	FY22 BUDGET	FY23 BUDGET
BCEMS FACILITIES	\$1,184,236	\$1,184,236	\$1,177,381	\$1,135,532	\$1,185,422
BTMES FACILITIES	\$1,285,927	\$1,285,927	\$1,257,642	\$1,272,173	\$1,296,742
SHS FACILITIES	\$1,222,362	\$1,222,362	\$1,230,291	\$1,187,171	\$1,259,289
BUUSD TRANSPORTATION	\$1,333,376	\$1,333,376	\$1,122,029	\$1,413,512	\$1,483,577
BC/BT TRANSP - FIELD TRIP	\$25,000	\$25,000	\$0	\$0	\$50,000
SHS TECHNICAL ED TUITIOI	\$915,645	\$915,645	\$893,414	\$955,000	\$960,000
SHS ATHLETICS	\$464,723	\$464,723	\$402,280	\$456,038	\$551,863
SHS JROTC	\$118,633	\$118,633	\$166,435	\$122,092	\$125,364
SHS TRANSP - WORK BASEE	\$37,000	\$37,000	\$52	\$2,000	\$2,000
SHS TRANSP - ATHLETICS	\$95,000	\$95,000	\$47,787	\$85,000	\$85,000
BUUSD LONG TERM DEBT	\$297,480	\$297,480	\$294,513	\$425,840	\$522,997
BUUSD SPEC ED INSTRUCTI	\$9,342,504	\$9,342,504	\$8,900,456	\$9,666,322	\$9,657,389
BUUSD ESY SERVICES	\$80,000	\$80,000	\$29,970	\$57,200	\$61,100
BUUSD SEA PROGRAM	\$552,104	\$552,104	\$481,174	\$900,463	\$875,009
BUUSD PHYSICAL THERAPY	\$40,151	\$40,151	\$37,597	\$42,776	\$43,825
BUUSD PSYCHOLOGICAL SE	\$558,196	\$558,196	\$406,120	\$476,735	\$526,434
BUUSD SPEECH LANGUAGE	\$878,409	\$878,409	\$830,831	\$924,544	\$899,531
BUUSD OCCUPAT THERAPY	\$246,155	\$246,155	\$202,127	\$256,444	\$258,913
BUUSD DIRECTORS - SPEC E	\$647,634	\$647,634	\$489,578	\$534,410	\$519,266
BUUSD TRANSP - SPEC ED	\$314,950	\$314,950	\$369,950	\$279,050	\$282,750
BUUSD SEA NON REIMB	\$103,525	\$103,525	\$102,434	\$131,360	\$119,841
BUUSD EARLY CHILD SPEC	\$242,273	\$242,273	\$232,523	\$236,582	\$329,409
BUUSD EARLY CHILD ESY	\$9,025	\$9,025	\$5,946	\$11,080	\$11,100
BUUSD SEA FACILITY	\$10,500	\$10,500	\$5,602	\$216,000	\$236,104
BUUSD SEA TRANSPORTATI	\$0	\$0	\$0	\$40,000	\$40,000
TRANSFER INTO SEA CAPI	\$0	\$1,000,000	\$1,000,000	\$0	\$0
TOTAL	\$45,029,978	\$45,029,978	\$42,723,893	\$46,352,501	\$47,254,319
FEDERAL & STATE GRANT	\$3,450,000	\$3,450,000	\$5,557,037	\$3,595,002	\$6,000,000
TOTAL BUUSD EXPEN	\$48,479,978	\$48,479,978	\$48,280,930	\$49,947,503	\$53,254,319

BUUSD BUDGET 2022-23 - VOTER APPROVED

**Comparative Tax Rate Calculations
USING \$700,000 TOWARD REVENUE**

<i>BUUSD BUDGET 2022-2023</i>	<i>FY2022</i>	<i>FY2023</i>	
<i>Total BUUSD Expenses</i>	<i>49,947,503</i>	53,254,319	6.62%
<i>Less Local Revenues</i>	<i>13,290,528</i>	15,762,385	
<i>Education Spending</i>	<i>36,656,975</i>	37,491,934	
<i>Equalized Pupils-1/13/22</i>	<i>2,390.52</i>	2,306.85	
<i>Education Spending per Equalized Pupil</i>	<i>15,334</i>	16,252	5.99%
<i>State-wide Avg. FY22 \$17,207</i>			
<i>EdSpend/ \$12,937 (property yield)</i>	<i>135.498%</i>	125.628%	
<i>Homestead Equalized Tax Rate</i>	<i>1.00</i>	1.00	
<i>Equalized Tax Rate</i>	<i>1.3550</i>	1.2563	
<i>District's Equalized Pupil %</i>	<i>100%</i>	100%	
<i>Equalized Rate to be assessed by city</i>	<i>1.3550</i>	1.2563	
<i>District's CLA</i>	<i>94.97%</i>	92.57%	
<i>Barre City Homestead Rate</i>	<i>1.4267</i>	1.3571	(0.07)

	<i>FY2022</i>	<i>FY2023</i>	
<i>Total BUUSD Expenses including grant funds</i>	<i>49,947,503</i>	53,254,319	6.62%
<i>Less Local Revenues including grant funds</i>	<i>13,290,528</i>	15,762,385	
<i>Education Spending</i>	<i>36,656,975</i>	37,491,934	
<i>Equalized Pupils-1/13/22</i>	<i>2,390.52</i>	2,306.85	
<i>Education Spending per Equalized Pupil</i>	<i>15,334</i>	16,252	5.99%
<i>State-wide Avg. FY22 \$17,207</i>			
<i>EdSpend/ \$12,937 (property yield)</i>	<i>135.498%</i>	125.628%	
<i>Homestead Equalized Tax Rate</i>	<i>1.00</i>	1.00	
<i>Equalized Tax Rate</i>	<i>1.3550</i>	1.2563	
<i>District's Equalized Pupil %</i>	<i>100%</i>	100%	
<i>Equalized Rate to be assessed by town</i>	<i>1.3550</i>	1.2563	
<i>District's CLA</i>	<i>110.26%</i>	103.79%	
<i>Barre Town Homestead Rate</i>	<i>1.2289</i>	1.2104	(0.02)

BUUSD PROPOSED FY23 BUDGET -- 1/21/22

	FY22	FY23 -PROPOSED	
GENERAL FUND EXPENSES	\$46,352,501	\$47,254,319	1.95%
GRANT EXPENSES	<u>\$3,595,002</u>	<u>\$6,000,000</u>	66.9%
TOTAL EXPENSES	\$49,947,503	\$53,254,319	6.62%
REVENUE	\$9,695,526	\$9,762,385 w/700K	0.69%
GRANT REVENUE	<u>\$3,595,002</u>	<u>\$6,000,000</u>	66.9%
TOTAL REVENUE	\$13,290,528	\$15,762,385	18.6%
EXPENSES minus REVENUE = ED SPENDING	\$36,656,975	\$37,491,934	2.27%
Equalized Pupils 1/13/21	2390.52	2306.85	-3.5%
ED SPENDING ÷ EP = PER PUPIL SPENDING	\$15,334	\$16,252	5.99%
PROPOSED ESTIMATED TAX RATES			
Barre City	\$1.426	\$1.357	Decrease 7 cents
Barre Town	\$1.228	\$1.210	Decrease 2 cents

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT -March 17, 2022

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
			7/1/2021 - 6/30/2022	3/2/2022	3/2/2022	3/9/2022	7/1/21-6/30/22
1	BTMES	1101 PRESCHOOL	\$543,554	\$269,006	\$199,672	\$520,000	\$23,554
2	BTMES	1101 DIRECT INSTRUCTION	\$4,085,480	\$2,205,155	\$1,557,779	\$4,040,000	\$45,480
3	BTMES	1102 ART	\$111,215	\$60,362	\$45,788	\$110,000	\$1,215
4	BTMES	1103 INTERVENTION	\$790,060	\$378,170	\$306,647	\$735,000	\$55,060
5	BTMES	1104 ENGLISH SECOND LANGUAGE	\$40,798	\$21,625	\$17,217	\$40,000	\$798
6	BTMES	1105 FAMILY & CONSUMER SCIENCES	\$54,868	\$28,926	\$22,828	\$54,000	\$868
7	BTMES	1106 WORLD LANGUAGE	\$77,414	\$25,600	\$0	\$60,000	\$17,414
8	BTMES	1108 MUSIC	\$150,510	\$77,668	\$61,428	\$148,000	\$2,510
9	BTMES	1109 PHYSICAL EDUCATION	\$185,923	\$95,436	\$72,087	\$180,000	\$5,923
10	BTMES	1110 TECH ED	\$36,228	\$18,585	\$16,035	\$36,000	\$228
11	BTMES	1501 CO-CURRICULAR	\$75,200	\$42,179	\$0	\$75,000	\$200
12	BTMES	2120 GUIDANCE	\$169,304	\$85,443	\$68,258	\$168,000	\$1,304
13	BTMES	2131 HEALTH	\$186,505	\$97,106	\$74,280	\$185,000	\$1,505
14	BTMES	2141 BEHAVIOR SUPPORT	\$105,532	\$52,555	\$36,495	\$105,000	\$532
15	BTMES	2220 LIBRARY	\$167,152	\$86,987	\$58,544	\$165,000	\$2,152
16	BTMES	2410 PRINCIPALS OFFICE	\$695,196	\$477,514	\$190,978	\$695,000	\$196
17	BTMES	2610 FACILITIES	\$1,272,173	\$891,558	\$253,477	\$1,270,000	\$2,173
18	BTMES	2660 SCHOOL RESOURCE OFFICER	\$50,000	\$18,137	\$0	\$40,000	\$10,000
1	TOTAL	1020 BARRE TOWN SCHOOL	\$8,797,112	\$4,932,012	\$2,981,513	\$8,626,000	\$171,112
20	SHS	1101 DIRECT INSTRUCTION	\$1,197,728	\$582,358	\$296,318	\$1,165,000	\$32,728
21	SHS	1102 ART	\$151,768	\$78,380	\$54,746	\$145,000	\$6,768
22	SHS	1105 FAMILY & CONSUMER SCIENCES	\$143,706	\$76,577	\$60,177	\$143,000	\$706
23	SHS	1106 WORLD LANGUAGE	\$244,031	\$130,482	\$103,358	\$240,000	\$4,031
24	SHS	1108 MUSIC	\$150,146	\$86,168	\$58,477	\$150,000	\$146
25	SHS	1109 PHYSICAL EDUCATION	\$124,503	\$51,932	\$44,131	\$120,000	\$4,503
26	SHS	1111 ENGLISH	\$463,860	\$232,090	\$148,948	\$420,000	\$43,860
27	SHS	1112 MATH	\$681,577	\$344,564	\$290,621	\$660,000	\$21,577

28	SHS	1113 SCIENCE	\$351,990	\$200,138	\$147,706	\$351,000	\$990
29	SHS	1114 SOCIAL STUDIES	\$394,508	\$193,229	\$150,554	\$375,000	\$19,508
30	SHS	1115 BUSINESS ED	\$63,046	\$26,709	\$20,362	\$60,000	\$3,046
31	SHS	1116 WORK BASED LEARNING	\$142,514	\$59,772	\$44,208	\$130,000	\$12,514
32	SHS	1117 DRIVER'S ED	\$78,560	\$68,353	\$34,604	\$105,000	-\$26,440
33	SHS	1118 PHOENIX PROG	\$169,664	\$90,828	\$73,081	\$165,000	\$4,664
34	SHS	1301 TECHNICAL EDUCATION	\$955,000	\$437,106	\$0	\$945,000	\$10,000
35	SHS	1401 ATHLETICS	\$456,038	\$271,536	\$70,797	\$450,000	\$6,038
36	SHS	1501 CO-CURRICULAR	\$79,350	\$29,041	\$0	\$79,000	\$350
37	SHS	2120 GUIDANCE	\$508,414	\$291,805	\$205,779	\$508,000	\$414
38	SHS	2131 HEALTH	\$133,110	\$74,040	\$52,201	\$133,000	\$110
39	SHS	2141 BEHAVIOR SUPPORT	\$57,518	\$38,755	\$39,915	\$80,000	-\$22,482
40	SHS	2190 JROTC	\$122,092	\$41,387	\$33,263	\$90,000	\$32,092
41	SHS	2220 LIBRARY	\$151,504	\$79,183	\$54,918	\$140,000	\$11,504
42	SHS	2410 PRINCIPALS OFFICE	\$715,357	\$430,163	\$155,976	\$650,000	\$65,357
43	SHS	2610 FACILITIES	\$1,187,171	\$812,643	\$186,365	\$1,150,000	\$37,171
44	SHS	2711 TRANSPORTATION	\$2,000	\$0	\$0	\$2,000	\$0
45	SHS	2716 CO-CURR TRANSPORTATION	\$85,000	\$30,471	\$0	\$80,000	\$5,000
46	SHS	5020 LONG TERM DEBT	\$228,000	\$224,502	\$224,502	\$228,000	\$0
2	TOTAL 1276 SPAULDING HIGH SCHOOL		\$9,038,155	\$4,982,212	\$2,551,007	\$8,764,000	\$274,155
48	BCEMS	1101 PRESCHOOL	\$529,806	\$297,580	\$228,930	\$532,000	-\$2,194
49	BCEMS	1101 DIRECT INSTRUCTION	\$4,642,491	\$2,321,591	\$1,657,697	\$4,320,000	\$322,491
50	BCEMS	1102 ART	\$151,810	\$79,761	\$64,169	\$150,000	\$1,810
51	BCEMS	1103 INTERVENTION	\$235,486	\$83,820	\$66,765	\$180,000	\$55,486
52	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$33,813	\$28,241	\$23,264	\$53,000	-\$19,187
53	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$80,972	\$41,645	\$32,450	\$75,000	\$5,972
54	BCEMS	1106 WORLD LANGUAGE	\$47,763	\$30,056	\$22,828	\$54,000	-\$6,237
55	BCEMS	1108 MUSIC	\$132,469	\$72,073	\$54,404	\$132,000	\$469
56	BCEMS	1109 PHYSICAL EDUCATION	\$192,937	\$108,958	\$86,295	\$200,000	-\$7,063
57	BCEMS	1110 TECH ED	\$64,496	\$33,791	\$25,505	\$62,000	\$2,496
58	BCEMS	1120 READING RECOVERY	\$35,517	\$1,296	\$71	\$2,000	\$33,517

59	BCEMS	1501 CO-CURRICULAR	\$64,450	\$40,316	\$0	\$65,000	-\$550
60	BCEMS	2120 GUIDANCE	\$289,292	\$176,313	\$143,935	\$330,000	-\$40,708
61	BCEMS	2131 HEALTH	\$138,637	\$56,626	\$49,380	\$115,000	\$23,637
62	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$0	\$50,000
63	BCEMS	2141 BEHAVIOR SUPPORT	\$536,145	\$353,585	\$190,452	\$565,000	-\$28,855
64	BCEMS	2220 LIBRARY	\$122,439	\$63,476	\$48,893	\$122,000	\$439
65	BCEMS	2410 PRINCIPALS OFFICE	\$621,495	\$361,156	\$152,111	\$555,000	\$66,495
66	BCEMS	2610 FACILITIES	\$1,135,532	\$930,048	\$215,781	\$1,195,000	-\$59,468
67	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$80,000	\$19,510	\$0	\$80,000	\$0
68	BCEMS	5020 LONG TERM DEBT	\$72,840	\$68,973	\$0	\$72,000	\$840
3	TOTAL	1381 BARRE CITY SCHOOL	\$9,258,390	\$5,168,815	\$3,062,930	\$8,859,000	\$399,390
70	BUUSD	2490 EARLY ED ADMIN.	\$126,760	\$55,720	\$23,461	\$126,000	\$760
71	BUUSD	2711 TRANSPORTATION	\$1,413,513	\$788,612	\$536,468	\$1,400,000	\$13,513
72	BUUSD	2212 CURRICULUM	\$417,293	\$113,747	\$16,584	\$200,000	\$217,293
73	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,001	\$221,768	\$37,660	\$305,000	\$1
74	BUUSD	2311 BOARD	\$366,594	\$300,321	\$0	\$366,000	\$594
75	BUUSD	2313 REVENUE ANTICIPATION NOTE INTI	\$105,000	\$0	\$0	\$90,000	\$15,000
76	BUUSD	2320 SUPERINTENDENT	\$295,505	\$200,491	\$74,589	\$295,000	\$505
77	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$530,379	\$362,928	\$131,229	\$530,000	\$379
78	BUUSD	2560 COMMUNICATION SPECIALIST	\$97,538	\$65,061	\$25,019	\$97,000	\$538
79	BUUSD	2570 HUMAN RESOURCES	\$240,441	\$190,226	\$71,339	\$270,000	-\$29,559
80	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,175,948	\$839,910	\$311,576	\$1,175,000	\$948
81	BUUSD	2610 FACILITIES	\$244,408	\$162,794	\$57,061	\$244,000	\$408
82	BUUSD	2711 TRANSPORTATION	\$42,500	\$25,216		\$40,000	\$2,500
83	BUUSD	5020 SEA LONG TERM DEBT	\$125,000	\$33,165	\$25,000	\$55,000	\$70,000
85	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,666,322	\$5,177,116	\$3,523,480	\$9,100,000	\$566,322
86	BUUSD	1202 SPEC ED ESY	\$57,200	\$64,094	\$0	\$64,094	-\$6,894
87	BUUSD	1206 SEA PROGRAM	\$900,463	\$407,642	\$327,149	\$800,000	\$100,463
88	BUUSD	2131 PT	\$42,776	\$23,689	\$11,230	\$42,000	\$776
89	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$476,735	\$210,604	\$168,882	\$410,000	\$66,735
90	BUUSD	2151 SPED SLP - SPEECH LANG	\$924,544	\$445,504	\$356,318	\$850,000	\$74,544

91	BUUSD	2160 SPED OCCU THERAPIST	\$256,444	\$117,978	\$106,868	\$245,000	\$11,444
92	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$534,410	\$365,288	\$149,862	\$530,000	\$4,410
93	BUUSD	2711 TRANSPORTATION	\$279,050	\$267,151	\$215,658	\$520,000	-\$240,950
94	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$131,360	\$12,570	\$100,081	\$130,000	\$1,360
95	BUUSD	1214 ECSE DIRECT INSTR	\$236,582	\$27,876	\$239,342	\$235,000	\$1,582
96	BUUSD	1215 ECSE ESY DIRECT INSTR	\$11,080	\$3,473	\$0	\$3,473	\$7,607
97	BUUSD	2610 SEA UTILITIES	\$216,000	\$114,178	\$19,261	\$180,000	\$36,000
98	BUUSD	2711 SEA TRANSPORTATION	\$40,000	\$1,282	\$0	\$15,000	\$25,000
4	TOTAL 3097 BUUSD CENTRAL SERV/SPEC. ED.		\$19,258,846	\$10,598,404	\$6,528,117	\$18,317,567	\$941,279
5	GRAND TOTAL		\$46,352,503	\$25,681,443	\$15,123,567	\$44,566,567	\$1,785,936

REVENUE- FY22

	Account Number / Description	Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/21-6/30/22	3/11/22	7/1/21-6/30/22
105	TUITION PRESCHOOL	\$0	\$8,487	\$10,000
106	TUITION-SECONDARY	\$200,000	\$122,625	\$200,000
107	INTEREST REVENUE	\$120,000	\$65,525	\$105,000
108	FACILITY RENTAL	\$10,000	\$0	\$10,000
109	MISC REVENUE-Includes Indirect	\$108,314	\$42,155	\$100,000
110	GATE RECEIPT REVENUE	\$0		
111	COBRA INS. REVENUE	\$5,000	\$5,395	\$5,395
112	VSBIT GRANTS/INS REVENUE	\$0	\$15,712	\$15,712
113	AP EXAM FEES - REVENUE	\$0	\$7,062	\$7,062
114	JROTC REVENUE	\$0	\$28,243	\$40,000
115	EDUCATION SPENDING	\$36,656,975	\$21,128,405	\$36,656,975
116	CITY OF BARRE EDUCATION TAX	\$0		
117	TOWN OF BARRE EDUCATION TAX	\$0		
118	TRANSPORT STATE AID	\$567,516	\$409,774	\$567,516
119	DRIVERS EDUCATION	\$8,000	\$8,290	\$8,290
120	HIGH SCHOOL COMPLETION	\$2,000		\$2,000
121	VT DEPT PUBLIC SAFETY GRANT - REV	\$0		

122	FUND BALANCE APPLIED	\$600,000		\$600,000
123	MISC GRANTS REVENUE	\$0		
124	SPED EXCESS COST TUITION	\$0		
125	SPEC ED MAINSTREAM BLOCK	\$889,926	\$889,926	\$889,926
126	SPED INTENSIVE REIMB	\$5,330,579	\$2,924,587	\$4,900,000
127	SPED EXTRA ORD.	\$950,000		\$950,000
128	SPED ECSE	\$200,635	\$203,789	\$203,789
129	SPED STATE PLACED	\$500,000	\$113,126	\$500,000
130	CVCC ASSESSMENT	\$203,558	\$203,558	\$203,558
131	INDIRECT ADMIN. REIMB.		\$0	
132	ERATE			\$50,000
133	GRAND TOTAL	\$46,352,503.00	\$26,176,659.00	\$46,025,223 (\$327,280)
134	*BUUSD SURPLUS/(DEFICIT)			\$1,458,656 *

* *A narrative explaining significant variances (20,000+/-)will be shared at the April Finance meeting.*

Timeline

See chart for due date details

- 4 weeks prior to monitoring date, AOE notifies subrecipient of Initial Documentation Request (subrecipients have 2 weeks to gather and submit docs)
- 2 weeks prior to monitoring date, Initial Documentation Request upload is due
- AOE reviews Initial Documentation Request upload and may reach out with questions or clarifications in the next two weeks
- Approx. 1 week prior to the monitoring date AOE provides subrecipient with a list of highlighted expenditures & sample payroll and requests expenditure packets for sample lists (subrecipients have approx. 1 week to gather backup documentation)
- 9:00 am on monitoring date the AOE meets with the subrecipient for questions and clarifications
- Expenditure documentation will be due, by end of day, the day after the scheduled meeting
- AOE will review all documents
- AOE will send subrecipient a Monitoring Report and CAP
- Subrecipient will submit CAP to AOE by indicated due date
- AOE will review CAP and work with subrecipient to close out the review

Chart of Due Dates

Direction	Step Name	Milton	SWVT	Barre	Maple Run	Lamoille South	RVTC	ST Johnsbury	Hartford	Montpelier / Roxbury	WNESU
AOE-Subrecipient	Initial Document Request emailed	2/10/22	2/24/22	3/3/22	4/14/22	3/17/22	3/31/22	4/7/22	4/21/22	5/5/22	5/12/22
Subrecipient-AOE	Initial Documentation Request Due	2/24/22	3/10/22	3/17/22	4/28/22	3/31/22	4/14/22	4/21/22	5/5/22	5/19/22	5/26/22
AOE-Subrecipient	Expenditure/Payroll Samples	3/3/22	3/17/22	3/24/22	5/5/22	4/7/22	4/21/22	4/28/22	5/12/22	5/26/22	6/2/22
9:00-10:00 Teams Meeting AOE/subrecipient	Monitoring Date	3/10/22	3/24/22	3/31/22	5/12/22	4/14/22	4/28/22	5/5/22	5/19/22	6/2/22	6/9/22
Subrecipient - AOE	Expenditure Documentation submission Upload EOD	3/11/22	3/25/22	4/1/22	5/13/22	4/15/22	4/29/22	5/6/22	5/20/22	6/3/22	6/10/22