



Barre Unified Union School District

**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**
Nancy Leclerc - Chair, Terry Reil - V. Chair, Sarah Pregent, Paul Malone, John Lyons Jr.

DATE: June 15, 2022

RE: BUUSD Finance Committee Meeting
June 21, 2022 @ 6:00 p.m.
In-Person: Spaulding High School Library, 155 Ayers St., Barre
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
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
 - 4.1. Meeting Minutes May 24, 2022
5. New Business
 - 5.1. ACH Payments
6. Old Business
 - 6.1. ESSER Update
 - 6.2. Summer Project Update
 - 6.3. FY22 Year-End Projections
7. Other Business
8. Items for Future Agenda
9. Next Meeting Date: July 21, 2022 at 6:00 pm.
10. Adjournment

PARKING LOT OF FUTURE ITEMS

- Grant Fiscal Monitoring Review
- Impact of CVCC Departure (Including Revenue Loss)
- Budget Development Process (August)
- Act 173 Update
- ARP ESSER Conceptual Applications
- Vermont Green Schools Initiatives - Phase I
- 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**

Spaulding High School Library and Via Video Conference – Google Meet
May 24, 2022 - 6:00 p.m.

MINUTES**COMMITTEE MEMBERS PRESENT:**

Nancy Leclerc (BT) - Chair
Terry Reil (BT) – Vice Chair
Paul Malone
Sarah Pregent (BC)

COMMITTEE MEMBERS ABSENT:

John Lyons, Jr.

OTHER BOARD MEMBERS PRESENT:

Alice Farrell
Sonya Spaulding

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Lisa Perreault, Business Manager

PUBLIC MEMBERS PRESENT:

Karen Burnor Josh Howard

1. Call to Order

The Chair, Mrs. Leclerc, called the Tuesday, May 24, 2022 BUUSD Finance Committee meeting to order at 6:00 p.m., which was held at the Spaulding High School Library and via video conference.

2. Additions and/or Deletions to the Agenda

On a motion by Mr. Reil, seconded by Mrs. Pregent, the Committee unanimously voted to approve the Agenda as presented.

3. Public Comment

None.

4. Approval of Minutes**4.1 Meeting Minutes From April 26, 2022**

On a motion by Mr. Reil, seconded by Mrs. Pregent, the Committee unanimously voted to approve as amended, the Minutes of the April 26, 2022 BUUSD Finance Committee meeting.

Brief discussion was held regarding the goal that air quality will be 100% in compliance with Air Quality Standards (after completion of ventilation upgrades) Brief discussion was held regarding the use of the Parking Lot on Agendas. Clarification was provided that the Future Agenda Items Agenda Item is generally used for items for the next scheduled meeting. The Parking Lot listed on the Agenda is generally used as a place to hold a list of items that should not be forgotten, and will need to be added to a future agenda. Mrs. Gilbert maintains the 'Parking Lot' for the Board and each Committee. Brief discussion was held regarding the Summer Projects document, which is used to track upcoming projects/anticipated costs and bids that will be presented to the Board. It was noted that the item in the Parking Lot titled "Impact of CVCC Departure", is for discussion of the impact of loss of revenue (rent and services), should CVCC relocate.

It was noted that discussion of the above items should not be taking place under the Approval of Minutes Agenda Item.

5. New Business**5.1 School ERP Pro/SSDDMS**

A document titled 'Migrating our financial accounting system to the next generation: School REP Pro' was distributed.

A copy of a letter from Michelle Baker, VASBO President, dated 03/28/22' was distributed.

A document titled 'The Path to School ERP Pro – Profund to School ERP Pro Overview' was distributed.

Mrs. Perreault advised that the Business Office is eager to change to a new financial accounting system. The software, ERP Pro – Profund, was previously known as Infinite Visions. ERP Pro-Profund is a Tyler Technology software. Tyler Technology is a very reliable vendor and provides excellent support to the District. The license has already been purchased, and will save the District

approximately \$45,000. The new software will provide much improved presentation of reports. Use of the new software, eliminates the need for paper timesheets. A Tyler Technology representative is preparing an updated proposal. A contract will be presented to the Board at a later date. The largest cost associated with implementation of the new software, is the conversion of data and training of personnel. Mrs. Perreault answered questions from the Committee, and noted that the termination clause is necessary, in the event that the legislature mandates use of different software. Mrs. Perreault provided clarification that the letter contained in the packet is VASBO's input to the State regarding deficiencies in the proposed SSDDMS software (PowerSchool eFinance) and their support to choose a different vendor. In response to a query, it was noted that the goal is to go live with the new software on 07/01/23, and it is anticipated that conversion to the new software should not result in any budget or staff changes. Additionally, it was noted that the new software is more sophisticated and allows for payment of vendors utilizing ACH. Mrs. Perreault answered additional questions from the Committee pertaining to; the capture of employee demographic information and the ability to view previous fiscal year's data. Mrs. Perreault anticipates that the contract will be presented to the Board on 06/09/22.

On a motion by Mr. Reil, seconded by Mr. Malone, the Committee unanimously voted to recommend that the Board approve the Business Manager's recommendation to convert to the ERP Pro – Profund software.

5.2 5-Year Capital Plan

After brief discussion, Mr. Hennessey agreed to add the 5-Year Capital Plan to the BUUSD web site under the 'District' section.

5.3 5-Year Salary Plan

This Agenda Item was added for discussion regarding how a 5-Year Salary Plan may assist with predictability for future budgets, though it is recognized that there are many variables in play. Mr. Hennessey noted the volatility of the current employee 'market' and advised that he is not sure how this could be accomplished. Mr. Hennessey did note that there are current discussions regarding the goal of putting a metrics in place to help remove subjectivity for non-contracted employees. It was noted that there are many variables in play, including; salaries, health insurance benefits, and retirement benefits. Concern was raised that publication of a 5-Year Plan might put the District at a disadvantage in negotiations.

5.4 FY23 Salary Breakage

In response to a query regarding the status of this report, Mr. Hennessey advised that there are many professional positions to fill prior to generating this report. It was suggested that a 'rolling' report be generated, and updated as employees are hired. It was noted that this report is usually generated towards the end of the school year (when most hiring is complete), though it is anticipated that the District will still be hiring in July and August. Health insurance choices (family vs. individual) and premiums also impact the overall breakage amount. It was also noted that given the number of vacancies, some positions may need to be outsourced, which could eliminate any savings. It was noted that all vacant positions are current budgeted positions.

6. Old Business

6.1 Pupil Weighting Update

A document titled 'Major provisions of S. 287 include:' was distributed.

Mrs. Perreault reported that the Senate's version (changing weights effective 2025) was approved. For FY24, the only change is that the equalization ratio for equalized pupils will not be performed. Only a long term weighting number will be used. This method will increase the number of equalized pupils, but will also lower the Yield, which raises the tax rate. Mrs. Perreault believes there will be a net zero tax impact. It was noted that the Governor wrote a very pointed letter indicating that he believes more work needs to be done to create equality throughout the districts, and the approved weighting version may be subject to additional changes. Mrs. Pregent shared Governor Scott's letter in the 'chat' section of the meeting. Mrs. Perreault provided clarification regarding the tax rate impact based on equalized pupil counts and Yield amounts.

6.2 Summer Project Update

A document titled 'BUUSD FY23 RFP Schedule, Facility Projects, etc... Spring/Summer 2022, May 24, 2022' was distributed. Concern was raised that there are no bids for the ESSER funded sprinkler/ventilation projects (money that needs to be spent by 09/30/2024). Mr. Hennessey reported that there are not enough qualified contractors in the region and there is hope that the deadline may be changed to April 2026. Additional factors include supply chain issues and a labor shortage. Mrs. Perreault reported that there has been a proposal from EEI. EEI representatives will attend the 06/09/22 Board meeting to discuss these projects with the Board. Mrs. Perreault noted that EEI submitted an 'Open Book' bid, which differs from usual bids with set amounts. It was noted that EEI is aware that the District has a limited amount of funding and that not all three projects may be awarded. Brief discussion was held regarding how the ESSER funds tie into the budget. It was noted that ESSER funds for these projects have not been received yet. The District has received conceptual approval, but needs to submit additional information prior to the funds being provided. Mrs. Perreault believes the funds would most likely be received in 2024 when the projects are anticipated to be started. In response to a query regarding putting the projects out to bid a second time, Mrs. Perreault advised that the Board should hear from EEI Representatives prior to any additional RFP action taking place. The BTMES roof bid has been accepted by the Board. Storm water retention work is in the planning phase and planning is grant funded. Bids for fuel will not be requested until sometime in July. Brief discussion was

held regarding possible expansion of the SEA Building, including renovations to the 'barn'. An RFP is being written, to secure an architect to assess and design barn improvements (for student safety), and to also design a possible addition to the SEA Building itself (to allow for expanded capacity). In response to a query, Mr. Hennessey reported that the District has not hired a consultant to assess capacity needs, but is in the process of assessing options based on needs and available space. It is premature to present a report at this time. It was noted that increased capacity of the SEA Building might allow the District to serve to 6th, 7th and 8th grade students. It is more cost effective to serve students within the District and this method also addresses social/emotional aspects. Mrs. Perreault clarified that some of the amounts listed in the Summer Projects document are estimates, provided at the request of the Committee. In response to a query, it was noted that ESSER funds are 'earmarked' for student services as well as building improvements.

6.3 FY22 Year-End Projections

The BUUSD FY22 Expense Report (dated 05/24/22) was distributed.

The CVCC FY22 Year-end Projections Report (dated 05/24/22) was distributed.

In response to a query, Mrs. Perreault agreed to add amounts (deficit/surplus amounts) to the narrative section.

In response to a query, Mrs. Perreault confirmed that roof repairs were made at BCEMS last year.

Mrs. Perreault provided a brief overview of reasons for increased transportation costs (usually the result of providing unanticipated transportation services to special education students with outside placements). Transportation for homeless students is not included in this deficit. It was noted that there was a significant reduction in revenue from Medicaid, though revenue is now starting to increase. Mrs. Perreault answered additional questions from the Committee, providing information relative to various other surplus/deficit amounts. Brief discussion was held regarding the CVCC year-end projection (surplus), which is not anticipated to increase by much. Mrs. Perreault will check with Ms. Emerson regarding any additional input she might have.

6.4 Yield Update for FY23 Tax Rates

The 'BUUSD Budget 2022– 23 - Voter Approved 05/24/22 – Comparative Tax Rate Calculations – Utilizing \$700,000 Toward Revenue' was distributed. Mrs. Perreault provided an overview of the revised Comparative Tax Rate Calculations. The tax rates have been adjusted as follows; Barre City was -7¢ and is now -11¢, Barre Town was -2¢ and is now -5¢. Brief discussion was held.

7. Other Business

None.

8. Items for Future Agendas

- Grant Fiscal Monitoring Review (if available)
- Summer Projects Update
- ESSER Update (including how much has been spent and how funds were spent)
- ACH Payments
- FY22 Year-end Projections

In response to a query, Mrs. Perreault reported that she and Mrs. Leclerc have been reviewing analysis of the cost of checks, and will be meeting next week to discuss it further. Federal and State taxes are paid using ACH. A change to ACH for additional vendors would require a coordinated effort (including the District Treasurer).

Parking Lot:

- Procedures (will remain in the Parking Lot and be added to agendas when time allows) (TBD)
- Act 173 Update (TBD)

9. Next Meeting Date

The June 16, 2022 meeting has been rescheduled.

The next meeting is Thursday, June 21, 2022 at 6:00 p.m., at the Spaulding High School Library and via video conference.

10. Adjournment

On a motion by Mr. Malone, seconded by Mr. Reil, the Committee unanimously agreed to adjourn at 8:05 p.m.

Respectfully submitted,
Andrea Poulin

ESSER I Investments	EXPENSES
Provide transportation for free meals	\$110,000.00
Virtual School through the pandemic	\$110,964.00
Pay for increased custodial staffing	\$62,000.00
Supported St. Monicas and Montessori schools	\$60,000.00
Paid for Professional Development	\$15,000.00
Updated technology across district buildings	\$267,000.00
Paid for masks, wipes, screens, sanitizer, etc.	\$80,000.00
Supported staffing wages from increased duties	\$260,000.00
Funded replacing older teaching tools as well as acquiring new materials	\$40,000.00
Supported extra curricular activities	\$2,000.00
Total	\$1,006,964.00
Available	\$1,006,964.00
Difference	\$0.00

ESSER II Investments	EXPENSES	Notes
Professional Staff, Interventionist, Behavior Specialist, Licensed Mental Health Counselors, Flexible Pathways Teacher, and a Therapist	\$2,300,000.00	Includes salaries and benefits
Professional Development	\$70,000.00	
Providing summer programming	\$650,000.00	Summer 21, 22, 23
Purchased Instructional Technology	\$655,000.00	
Providing transportation	\$150,000.00	
Work Based Learning through 2023	\$30,000.00	
Virtual High School at SHS	\$150,000.00	
Math Curriculum	\$175,000.00	
School ERP Pro-Financial System Upgrade	\$85,000.00	
Total	\$4,265,000.00	
Avalable	\$4,673,890.00	
Difference	\$408,890.00	

ARP ESSER Investments	EXPENSES	Notes
Professional Staff, Interventionist, Behavior Specialist, Licensed Mental Health Counselors, Flexible Pathways Teacher, HHB Coord. and a Therapist	\$1,900,000.00	Includes salaries and benefits
Volunteer Coordinator	\$5,000.00	
Modular Maker Space	\$24,000.00	2@BC 1@BT
Work Based Learning	\$70,000.00	
Virtual High School	\$75,000.00	
HVAC Projects/Sprinkler	\$6,500,000.00	Passed concept approval
SEA Barn/Addition Design	\$800,000.00	
INDIRECT-FY23 & FY24	\$200,000.00	
Total	\$7,669,000.00	
Avalable	\$10,495,696.00	
Difference	\$2,826,696.00	

Updated 6/21/22

We've been informed by EEL that each project is estimated to cost more than originally anticipated. We have prioritized the projects below.

ARP ESSER HVAC Conceptual Applications have been submitted for:

SHS HVAC/Sprinkler Project-\$3,400,000-Priority 1

BCEMS HVAC Project-\$1,500,000-Priority 2

BTMES HVAC Project-\$1,000,000-Priority 3

Local Education Agencies (LEAs) that intend to use Federal funds including: ESSER I, ESSER II and ARP-ESSER (ESSER III) funds for construction or minor remodeling must also comply with all applicable Federal requirements. Uniform Guidance (2 CFR 200.439(b)(3)) requires LEAs to receive prior approval from the Vermont Agency of Education (AOE) for construction projects and minor remodeling projects.

The AOE requires LEAs to submit a two-part application consisting of Concept Approval and Project Approval. In addition, LEAs must have developed an LEA PLAN and must have documentation of meaningful consultation from stakeholders. Please note: the AOE strongly urges LEAs to submit the required materials and information in the Project Approval stage 30 days before the project is set to begin (break ground).

Below are the general steps for receiving approval for a project utilizing Federal funding. More detailed information and guidance is available in the Construction with Federal Funds Guidance document.

1. Project identification
2. Determine ownership of the property
3. Determine the source(s) of funding for the project
4. Determine the timeline (start and end date) for the project
5. Complete the requirements for Concept Approval in this GMS Application for Construction with Federal Funds (Project Narrative and Concept Approval Assurance Tabs) and submit
6. Apply for federal funds in grant application (Please note: all projects included in ARP ESSER must meet the Interim Final Rule requirements for meaningful consultation)
7. Complete plan development and obtain all required permits
8. Complete Project Approval requirements in this GMS Application for Construction with Federal Funds and submit as an amendment

BUUSD FY23 RFP Schedule, Facility Projects, etc... Spring/Summer 2022, June 21, 2022

	Contractors Invited to BID	Contract/Contacts	Funding Source	Superintendent's Recommendation Board Approved
1) FY23 Revenue Anticipation Note	Community Bank- 1%-1.15% Community National- 2.68%-2.73% Peoples-Decline Union Bank-1.25% - 1.35%	Bids due 4/29		Community Bank Approved-Chair to sign docs.
2) SHS – Sprinkler and HVAC Project	EEI-Present to Board 6/9, Approx. \$6,000,000 Johnson Controls-No Response Siemens Industries-No Response Honeywell-No Response	Bids Due: 5/10 Energy Performance Contract	ARP ESSER	Board Presentation 6/9, EEI recommended for approval
3) BCEMS HVAC	EEI-Present to Board 6/9 Approx. \$3,500,000 Johnson Controls-No Response Siemens Industries-No Response Honeywell-No Response	Bids Due: 5/10 Energy Performance Contract	ARP ESSER	Board Presentation 6/9, EEI recommended for approval
4) BTMES HVAC	EEI-Present to Board 6/9 Approx. \$2,500,000 Johnson Controls-No Response Siemens Industries-No Response Honeywell-No Response	Bids Due: 5/10 Energy Performance Contract	ARP ESSER	Board Presentation 6/9, EEI recommended for approval
5) BCEMS Roof	Material Delay		Capital Fund - RFP out fall-winter 2022 for work done summer 2023	
6) BTMES Roof	Dayco, Inc.-\$349,000 Evergreen Roofing, LLC - \$441,500 Rodd Roofing-No Response Palmieri Roofing-Declined due to Schedule	Bids Due: 4/14	Capital Fund	Board Approved 4/28
7) SHS Stormwater Basin	Phase I: DuBois & King/Greenprint Partners		Greenprint Partners	
8) BCEMS Stormwater Basin	Phase I: Watershed Consulting/Greenprint Partners		Greenprint Partners	
9) BTMES Stormwater Basin	Phase I: Watershed Consulting/Gree2.73nprint Partners		Greenprint Partners	

10) BCEMS Parking Lot Water Main Repair	Partnering with City of Barre for valve replacement and water line repair: \$7,000		General Fund	
11) Fuel Oil/Wood Chips/Propane	Reach out July/August Irving-Trono-Conti-Limlaw-Cousineau-		General Fund	
12) SEA Barn Improvements-Design SEA Addition	Estimates: Architectural Services: \$75,000 Barn Improvement: \$300,000 SEA Addition: \$3,500,000	Developing RFP	ARP ESSER for Design	

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
			7/1/2021 - 6/30/2022	6/13/2022	6/13/2022	6/13/2022	7/1/21-6/30/22
1	BTMES	1101 PRESCHOOL	\$543,554	\$392,434	\$79,704	\$510,000	\$33,554 *
2	BTMES	1101 DIRECT INSTRUCTION	\$4,085,480	\$3,225,448	\$808,963	\$4,060,000	\$25,480 *
3	BTMES	1102 ART	\$111,215	\$844,179	\$22,815	\$110,000	\$1,215
4	BTMES	1103 INTERVENTION	\$790,060	\$531,497	\$153,322	\$695,000	\$95,060 *
5	BTMES	1104 ENGLISH SECOND LANGUAGE	\$40,798	\$30,603	\$8,609	\$40,000	\$798
6	BTMES	1105 FAMILY & CONSUMER SCIENCES	\$54,868	\$40,388	\$11,414	\$53,000	\$1,868
7	BTMES	1106 WORLD LANGUAGE	\$77,414	\$25,600	\$0	\$26,000	\$51,414 *
8	BTMES	1108 MUSIC	\$150,510	\$111,934	\$30,275	\$145,000	\$5,510
9	BTMES	1109 PHYSICAL EDUCATION	\$185,923	\$133,797	\$36,043	\$180,000	\$5,923
10	BTMES	1110 TECH ED	\$36,228	\$28,578	\$7,049	\$36,000	\$228
11	BTMES	1501 CO-CURRICULAR	\$75,200	\$68,417	\$0	\$75,000	\$200
12	BTMES	2120 GUIDANCE	\$169,304	\$119,167	\$33,629	\$157,000	\$12,304
13	BTMES	2131 HEALTH	\$186,505	\$134,903	\$37,195	\$180,000	\$6,505
14	BTMES	2141 BEHAVIOR SUPPORT	\$105,532	\$74,823	\$14,433	\$100,000	\$5,532
15	BTMES	2220 LIBRARY	\$167,152	\$124,812	\$24,202	\$154,000	\$13,152
16	BTMES	2410 PRINCIPALS OFFICE	\$695,196	\$646,668	\$45,281	\$695,000	\$196
17	BTMES	2610 FACILITIES	\$1,272,173	\$1,203,238	\$78,567	\$1,292,000	-\$19,827
18	BTMES	2660 SCHOOL RESOURCE OFFICER	\$50,000	\$26,955	\$0	\$32,000	\$18,000
19	TOTAL	1020 BARRE TOWN SCHOOL	\$8,797,112	\$7,763,441	\$1,391,501	\$8,540,000	\$257,112
20	SHS	1101 DIRECT INSTRUCTION	\$1,197,728	\$939,313	\$135,308	\$1,095,000	\$102,728 *
21	SHS	1102 ART	\$151,768	\$109,524	\$26,809	\$140,000	\$11,768
22	SHS	1105 FAMILY & CONSUMER SCIENCES	\$143,706	\$108,983	\$29,937	\$143,500	\$206
23	SHS	1106 WORLD LANGUAGE	\$244,031	\$182,357	\$51,651	\$238,000	\$6,031
24	SHS	1108 MUSIC	\$150,146	\$120,949	\$28,242	\$150,000	\$146
25	SHS	1109 PHYSICAL EDUCATION	\$124,503	\$75,068	\$22,065	\$100,000	\$24,503 *
26	SHS	1111 ENGLISH	\$463,860	\$308,023	\$74,465	\$410,000	\$53,860 *
27	SHS	1112 MATH	\$681,577	\$489,032	\$133,213	\$635,000	\$46,577 *

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
28	SHS	1113 SCIENCE	\$351,990	\$270,668	\$62,221	\$345,000	\$6,990
29	SHS	1114 SOCIAL STUDIES	\$394,508	\$275,967	\$75,277	\$355,000	\$39,508 *
30	SHS	1115 BUSINESS ED	\$63,046	\$36,963	\$10,181	\$52,000	\$11,046
31	SHS	1116 WORK BASED LEARNING	\$142,514	\$86,896	\$24,379	\$120,000	\$22,514 *
32	SHS	1117 DRIVER'S ED	\$78,560	\$98,177	\$17,217	\$118,000	-\$39,440 *
33	SHS	1118 PHOENIX PROG	\$169,664	\$127,568	\$36,540	\$168,000	\$1,664
34	SHS	1301 TECHNICAL EDUCATION	\$955,000	\$922,248	\$0	\$940,000	\$15,000
35	SHS	1401 ATHLETICS	\$456,038	\$402,976	\$24,175	\$450,000	\$6,038
36	SHS	1501 CO-CURRICULAR	\$79,350	\$69,708	\$0	\$75,000	\$4,350
37	SHS	2120 GUIDANCE	\$508,414	\$414,659	\$91,691	\$508,000	\$414
38	SHS	2131 HEALTH	\$133,110	\$104,368	\$29,100	\$136,000	-\$2,890
39	SHS	2141 BEHAVIOR SUPPORT	\$57,518	\$59,669	\$20,377	\$82,000	-\$24,482 *
40	SHS	2190 JROTC	\$122,092	\$58,664	\$17,311	\$85,000	\$37,092 *
41	SHS	2220 LIBRARY	\$151,504	\$114,363	\$22,020	\$145,000	\$6,504
42	SHS	2410 PRINCIPALS OFFICE	\$715,357	\$590,076	\$39,400	\$650,000	\$65,357 *
43	SHS	2610 FACILITIES	\$1,187,171	\$1,084,489	\$67,013	\$1,160,000	\$27,171 *
44	SHS	2711 TRANSPORTATION	\$2,000	\$0	\$0	\$0	\$2,000
45	SHS	2716 CO-CURR TRANSPORTATION	\$85,000	\$57,639	\$26,336	\$80,000	\$5,000
46	SHS	5020 LONG TERM DEBT	\$228,000	\$224,502	\$0	\$224,502	\$3,498
47	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,038,155	\$7,332,849	\$1,064,928	\$8,605,002	\$433,153
48	BCEMS	1101 PRESCHOOL	\$529,806	\$449,369	\$78,679	\$529,000	\$806
49	BCEMS	1101 DIRECT INSTRUCTION	\$4,642,491	\$3,465,055	\$783,474	\$4,290,000	\$352,491 *
50	BCEMS	1102 ART	\$151,810	\$113,845	\$30,186	\$147,000	\$4,810
51	BCEMS	1103 INTERVENTION	\$235,486	\$117,610	\$33,437	\$160,000	\$75,486 *
52	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$33,813	\$39,923	\$11,632	\$53,000	-\$19,187
53	BCEMS	1105 FAMILY & CONSUMER SCIENCES	\$80,972	\$59,219	\$17,094	\$78,000	\$2,972
54	BCEMS	1106 WORLD LANGUAGE	\$47,763	\$41,482	\$11,414	\$54,000	-\$6,237
55	BCEMS	1108 MUSIC	\$132,469	\$100,386	\$26,409	\$130,000	\$2,469

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
56	BCEMS	1109 PHYSICAL EDUCATION	\$192,937	\$152,494	\$43,148	\$200,000	-\$7,063
57	BCEMS	1110 TECH ED	\$64,496	\$50,581	\$12,761	\$64,000	\$496
58	BCEMS	1120 READING RECOVERY	\$35,517	\$1,447	\$125	\$2,000	\$33,517 *
59	BCEMS	1501 CO-CURRICULAR	\$64,450	\$48,422	\$0	\$65,000	-\$550
60	BCEMS	2120 GUIDANCE	\$289,292	\$253,373	\$71,862	\$326,000	-\$36,708 *
61	BCEMS	2131 HEALTH	\$138,637	\$84,137	\$24,631	\$115,000	\$23,637 *
62	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$0	\$50,000 *
63	BCEMS	2141 BEHAVIOR SUPPORT	\$536,145	\$506,854	\$79,600	\$590,000	-\$53,855 *
64	BCEMS	2220 LIBRARY	\$122,439	\$89,342	\$26,611	\$122,000	\$439
65	BCEMS	2410 PRINCIPALS OFFICE	\$621,495	\$480,290	\$38,005	\$535,000	\$86,495 *
66	BCEMS	2610 FACILITIES	\$1,135,532	\$1,240,822	\$60,158	\$1,305,000	-\$169,468 *
67	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$80,000	\$58,909	\$0	\$80,000	\$0
68	BCEMS	5020 LONG TERM DEBT	\$72,840	\$68,973	\$0	\$68,973	\$3,867
69	TOTAL	1381 BARRE CITY SCHOOL	\$9,258,390	\$7,422,533	\$1,349,226	\$8,913,973	\$344,417
70	BUUSD	2490 EARLY ED ADMIN.	\$126,760	\$115,493	\$8,573	\$125,000	\$1,760
71	BUUSD	2711 TRANSPORTATION	\$1,413,513	\$1,251,194	\$211,153	\$1,425,000	-\$11,487
72	BUUSD	2212 CURRICULUM	\$417,293	\$136,672	\$4,287	\$155,000	\$262,293 *
73	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,001	\$310,720	\$0	\$311,000	-\$5,999
74	BUUSD	2311 BOARD	\$366,594	\$324,857	\$0	\$365,000	\$1,594
75	BUUSD	2313 REVENUE ANTICIPATION NOTE IN	\$105,000	\$65,107	\$0	\$65,107	\$39,893 *
76	BUUSD	2320 SUPERINTENDENT	\$295,505	\$259,452	\$17,782	\$285,000	\$10,505
77	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$530,379	\$487,823	\$30,652	\$522,000	\$8,379
78	BUUSD	2560 COMMUNICATION SPECIALIST	\$97,538	\$85,837	\$6,121	\$96,000	\$1,538
79	BUUSD	2570 HUMAN RESOURCES	\$240,441	\$252,337	\$17,689	\$272,000	-\$31,559 *
80	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,175,948	\$1,105,865	\$122,487	\$1,235,000	-\$59,052 *
81	BUUSD	2610 FACILITIES	\$244,408	\$245,138	\$13,424	\$259,000	-\$14,592
82	BUUSD	2711 TRANSPORTATION	\$42,500	\$29,326	\$4,320	\$35,000	\$7,500
83	BUUSD	5020 SEA LONG TERM DEBT	\$125,000	\$55,523	\$0	\$55,523	\$69,477 *

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
84	BUUSD 1201 SPEC ED DIRECT INSTR	\$9,666,322	\$7,378,592	\$1,413,288	\$8,855,000	\$811,322 *
85	BUUSD 1202 SPEC ED ESY	\$57,200	\$64,094	\$0	\$64,094	-\$6,894
86	BUUSD 1206 SEA PROGRAM	\$900,463	\$584,597	\$139,392	\$755,000	\$145,463 *
87	BUUSD 2131 PT	\$42,776	\$34,714	\$284	\$37,000	\$5,776
88	BUUSD 2140 PSYCHOLOGICAL SERVICES	\$476,735	\$320,072	\$97,201	\$425,000	\$51,735 *
89	BUUSD 2151 SPED SLP - SPEECH LANG	\$924,544	\$640,711	\$159,866	\$825,000	\$99,544 *
90	BUUSD 2160 SPED OCCU THERAPIST	\$256,444	\$174,087	\$50,967	\$236,500	\$19,944
91	BUUSD 2490 SPECIAL EDUCATION ADMIN.	\$534,410	\$475,989	\$40,125	\$520,000	\$14,410
92	BUUSD 2711 TRANSPORTATION	\$279,050	\$426,847	\$108,820	\$545,000	-\$265,950 *
93	BUUSD 1204 SEA PROGRAM- Non Reimb.	\$131,360	\$73,259	\$18,388	\$96,000	\$35,360 *
94	BUUSD 1214 ECSE DIRECT INSTR	\$236,582	\$241,184	\$45,464	\$290,000	-\$53,418 *
95	BUUSD 1215 ECSE ESY DIRECT INSTR	\$11,080	\$3,473	\$0	\$3,473	\$7,607
96	BUUSD 2610 SEA FACILITY	\$216,000	\$145,338	\$4,347	\$155,000	\$61,000 *
97	BUUSD 2711 SEA TRANSPORTATION	\$40,000	\$16,537	\$12,960	\$30,000	\$10,000
98	TOTAL 3097 BUUSD CENTRAL SERV/SPEC. ED.	\$19,258,846	\$15,304,838	\$2,527,590	\$18,042,697	\$1,216,149
99	GRAND TOTAL	\$46,352,503	\$37,823,661	\$6,333,245	\$44,101,672	\$2,250,831

REVENUE- FY22

	Account Number / Description	Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/21-6/30/22	6/13/22	7/1/21-6/30/22
100	TUITION PRESCHOOL	\$0	\$14,144	\$14,144
101	TUITION-SECONDARY	\$200,000	\$237,209	\$237,209
102	INTEREST REVENUE	\$120,000	\$94,798	\$100,000
103	FACILITY RENTAL	\$10,000	\$5,260	\$5,260
104	MISC REVENUE	\$108,314	\$42,155	\$100,000
105	GATE RECEIPT REVENUE	\$0	\$0	\$0
106	COBRA INS. REVENUE	\$5,000	\$4,563	\$5,000
107	VSBIT GRANTS/INS REVENUE	\$0	\$84,018	\$84,018

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
108	AP EXAM FEES - REVENUE	\$0	\$7,062		\$7,062	
109	JROTC REVENUE	\$0	\$34,529		\$40,000	
110	EDUCATION SPENDING	\$36,656,975	\$36,562,710		\$36,656,975	
111	CITY OF BARRE EDUCATION TAX	\$0			\$0	
112	TOWN OF BARRE EDUCATION TAX	\$0			\$0	
113	TRANSPORT STATE AID	\$567,516	\$614,660		\$614,660	
114	DRIVERS EDUCATION	\$8,000	\$11,184		\$11,184	
115	HIGH SCHOOL COMPLETION	\$2,000			\$2,000	
116	FUND BALANCE APPLIED	\$600,000			\$600,000	
117	GEN ED STATE PLACED	\$0	\$2,400		\$2,400	
118	SPED EXCESS COST TUITION	\$0	\$0		\$0	
119	SPEC ED MAINSTREAM BLOCK	\$889,926	\$889,926		\$889,926	
120	SPED INTENSIVE REIMB	\$5,330,579	\$4,768,962		\$4,845,000	
121	SPED EXTRA ORD.	\$950,000	\$297,173		\$925,000	
122	SPED ECSE	\$200,635	\$203,789		\$203,789	
123	SPED STATE PLACED	\$500,000	\$330,134		\$500,000	
124	CVCC ASSESSMENT	\$203,558	\$203,558		\$203,558	
125	INDIRECT ADMIN. REIMB.		\$0		\$0	
126	ERATE				\$50,000	
127	GRAND TOTAL	\$46,352,503.00	\$44,408,234.00		\$46,097,185	(\$255,318)
128	*BUUSD SURPLUS/(DEFICIT)				\$1,995,513 *	

Line **Narrative 6/13/22**

- 129 1 Savings in salary, benefits and student tuition
- 130 2 Savings in benefits, student tuition, and supplies/books
- 131 4 Workforce shortage
- 132 7 Workforce shortage-substitute coverage

BARRE UNIFIED UNION SCHOOL DISTRICT - FY22 EXPENSE REPORT - June 21, 2022

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
133	20 Savings in benefits, student tuition					
134	25 Savings in salary					
135	26 Savings in salary					
136	27 Savings in salary					
137	29 Savings in salary					
138	31 Savings in salary and benefits					
139	32 Additional driving instruc.					
140	39 Additional behavior support offset by AP					
141	40 Teacher resignation					
142	42 Admin. resignation					
143	43 Savings in wages					
144	49 Workforce shortage					
145	51 Workforce shortage					
146	58 RR/ESL position shared, ESL needs increased					
147	60 Guidance removed from Medicaid - Reduction in revenues					
148	61 Savings in salaries, benefits					
149	62 No psych. consult, offset by behav. support					
150	63 WCMH Contract					
151	65 Savings in admin. and clerical salary/wages					
152	66 Roof Repair					
153	72 Resignation of curric. director, coaches/coord. not filled					
154	75 Lower interest rate					
155	79 Staff wages, transition in receipt.					
156	80 Includes erate, offset by revenue					
157	83 Did not utilize Current Expense Note					
158	84 Work force shortage-paraeducator, behavior interventionist, and benefits					
159	86 Based on current needs-New program					
160	88 Work force shortage					
161	89 Work force shortage					
162	92 Increase to indiv. student need and changes to schedules					
163	93 Savings in salary and benefits					
164	94 Student needs					
165	96 New building, estimated budget					

Central Vermont Career Center
FY22 Year-End Projections
June 21, 2022

		FY21 BUDGET	YTD Expenses	Encumb.	Total Projected Expenses	OVER/ UNDER BUDGET
	ACCOUNT DESCRIPTION	7/1/21-6/30/22	6/13/2022	6/13/22	7/1/21-6/30/22	Estimated
1	Special Education Instruction	\$81,792	\$60,419	\$17,217	\$80,000	\$1,792
2	Tech Ed Instruction	\$1,968,756	\$1,318,373	\$436,416	\$1,790,000	\$178,756
3	Co-Curricular	\$20,500	\$16,898	\$3	\$20,000	\$500
4	Guidance Services	\$77,030	\$3,406	\$0	\$3,500	\$73,530 1
5	Health Services	\$30,281	\$23,717	\$6,388	\$31,000	-\$719
6	Staff Support Services	\$2,760	\$4,879	\$0	\$4,879	-\$2,119
7	Library Services	\$19,115	\$14,934	\$3,608	\$19,000	\$115
8	Technology	\$52,730	\$11,425	\$24,732	\$36,500	\$16,230 2
9	Office of the Superintendent	\$203,558	\$203,558	\$0	\$203,558	\$0
10	Directors' Office	\$556,940	\$472,418	\$66,173	\$550,000	\$6,940
11	Facilities	\$232,740	\$237,421	\$9,732	\$250,000	-\$17,260
12	Transportation	\$44,200	\$6,925	\$6,190	\$14,000	\$30,200 3
13	Bond Debt	\$41,040	\$49,281	\$0	\$49,281	-\$8,241
14	GRAND TOTAL	\$3,331,442	\$2,423,654	\$570,459	\$3,051,718	\$279,724

FY22 Revenue Year-End Projection

	Account Description	FY21 Budget 7/1/21-6/30/22	YTD Revenue 6/13/22	Total Projected Revenue 6/13/22
15	CVCC Tuition - Sending LEAs	\$1,196,226	\$1,201,181	\$1,201,181
16	CVCC Tuition - Student/Adult	\$8,000	\$0	\$0
18	Cosmetology - Salon Rev	\$1,000	\$4,172	\$4,172
19	Culinary - Bake Rev	\$2,000	\$3,160	\$3,160
20	Building Trades - Constr. Rev	0	\$5,944	\$5,944
21	Auto Tech - Garage -Auto Repairs	\$2,000	\$7,015	\$7,015
23	Miscellaneous		\$10,541	\$10,541
24	Sale of Assets			
25	State VT Ed Support Grant	\$1,324,368	\$1,326,115	\$1,326,115
26	VT Tuition Reduction Rev	\$532,800	\$506,382	\$506,382
27	VT Salary Asst. COOP Coord.	\$35,466	\$25,331	\$25,330
28	VT Salary Asst. Guid. Coord.	\$30,270	\$31,772	\$31,772
29	VT Salary Asst. 50% VOC DIREC	\$60,310	\$60,310	\$60,310
30	VT Salary Asst. 35% VOC Assist. I	\$39,002	\$41,308	\$41,308
31	PRIOR Yr. Carry-forward	\$100,000		\$100,000
		\$3,331,442	\$3,223,231	\$3,323,230
32	CVCC PROJECTED SURPLUS (DEFICIT)			\$271,512

NARRATIVE 6/21/22

- 1 Vacant Position
- 2 Items not needed
- 3 Fewer field trips