



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: December 28, 2022

RE: BUUSD Special Finance Committee Meeting
January 03, 2023 @ 6:00 p.m.
In-Person: BUUSD Central Office, 120 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 December 15, 2022
5. New Business
 - 5.1. FY23 Year End Expense Projections
6. Old Business
 - 6.1. FY24 Budget
7. Other Business
8. Items for Future Agenda
9. Next Meeting Date: January 19 at 6:00 pm, SHS Library and via Google Meet
10. Adjournment

PARKING LOT OF FUTURE ITEMS

- Policy F20/Associated Procedures (Policy Cmt discuss after VSBA review is complete)
- CVCC Departure Impact
- Act 173 Update
- 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

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BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet
December 15, 2022 - 6:00 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Nancy Leclerc (BT) - Chair
Terry Reil (BT) – Vice Chair
Michelle Hebert
John Lyons, Jr.
Paul Malone (BC)
Sarah Pregent (BC)

COMMITTEE MEMBERS ABSENT:

OTHER BOARD MEMBERS PRESENT:

Alice Farrell
Chris Parker
Sonya Spaulding

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Luke Aither, SHS Co-Principal
Emmanuel Ajanma, Director of Technology
Josh Allen, Communications Director
Stacy Anderson, Director of Special Services
Jason Derner, Director of SEA Program
Jamie Evans, Director of Facilities
Karen Fredericks, Director of Curriculum, Instruction, and Assessment
Pierre Laflamme, BCEMS Principal
Carol Marold, Director of Human Resources
Jennifer Nye, BTMES Principal
Erica Pearson, BTMES Principal
Lisa Perreault, Business Manager
Brenda Waterhouse, BCEMS Principal

PUBLIC MEMBERS PRESENT:

| | | | | |
|-----------------------------|----------------|----------------|---------------------|--------------|
| David Delcore – Times Argus | Jeff Blow | Michael Boutin | Michael Deering, II | Sarah Helman |
| Josh Howard | Colleen Kresco | Martin McMahon | Dean Preston | Tom Sullivan |

1. Call to Order

The Chair, Mrs. Leclerc, called the Thursday, December 15, 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 Mr. Lyons, the Committee unanimously voted to approve the agenda as presented.

3. Public Comment

None.

4. Approval of Minutes

4.1 Meeting Minutes From November 29, 2022

On a motion by Mr. Malone, seconded by Mr. Reil, the Committee unanimously voted to approve the Minutes of the November 29, 2022 BUUSD Finance Committee meeting.

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5. New Business

5.1 FY23 Preliminary Projection Report

The BUUSD FY23 Expense Summary Report (dated 12/15/22) was distributed.

The BUUSD Expense Report (dated 12/07/22) was distributed.

The BUUSD FY23 Expense/Revenue Year-end Projection Summary Report – Updated 12/13/22 was distributed.

Mrs. Leclerc thanked administrators for their attendance at the meeting. Mrs. Perreault advised regarding the updated version, and advised that the numbers are very preliminary as it is early in the year. The projected surplus is approximately \$822,000.

Mrs. Perreault advised that she is very conservative in her projections. Mr. Reil advised regarding an error on line 44. It was noted that this error does not impact the 'bottom line' surplus projection. Mrs. Perreault will make a correction to the report. Brief discussion was held regarding open positions and possible changes/adjustments for health care (single vs family plans), and it was noted that not all benefits are encumbered yet. In response to a query, Mrs. Perreault advised that solar credits have probably covered electric expenses for the Central Office. Brief discussion was held regarding the Phoenix Program (a different Flexible Pathways program) which differs from the SEA Program, and serves regular education students.

5.2 School ERP Pro Implementation Schedule

A document titled 'Pine-Richard School District – Go Live July 2020' was distributed.

Mrs. Perreault advised that she has been meeting with the Project Manager (from Tyler Technologies). The Business office is both excited and anxious to get started on this conversion. Work will begin the first week in January. There is much work to complete and it was confirmed that historical data will be saved as part of the conversion. Mrs. Perreault advised that the Business Office is currently in transition and a job has been posted. Implementation is slated for 07/01/23.

5.3FY24 Budget Draft 2

Five documents were distributed:

'FY24 Budget Development Narrative – Draft 2: Updated December 9, 2022'

'Barre Unified Union School District FY24 Budget Summary – Draft 2, 12/9/22' (two copies)

'Barre Unified Union School District FY24 Budget Summary – Draft 2, 12/13/22'

'BUUSD Budget 2023-24 Proposed & Estimated Comparative 12/13/22 Tax Rate Calculations – Using \$700,000 Toward Revenue'

Mr. Hennessey displayed the Narrative on screen and advised regarding the FAQs page on the District website. Committee Members expressed their appreciation to administrators for working to identify proposed reductions. Draft 2 reduces the increase from 8.65% to 6.67%. Mr. Hennessey provided a brief overview of the reductions/increases. The Committee held lengthy discussion regarding DRAFT 2, including; concern that the SHS SRO position was cut, support for the increase to the Work Based Learning program (but concern that the program is not being expanded, as initially proposed), explanations for reductions at BTMES (unfilled interventionist position, one office staff member (ESSER funded), and the reduction of one custodian), the need for custodians (BCEMS is currently understaffed), a previous study regarding custodial staffing, the difference between day and night shift custodial positions, elimination of three teaching positions at SHS (anticipated attrition), SHS class sizes relative to staff members (eliminated positions are not yet identified), the need to define specific reasons why students do not feel safe (identify core issue of problems), solid and timely responses (when needed) and proactivity from Barre City Police Department, the need to invest in the SHS Robotics Program, the need for the BCEMS interventionist (that is proposed for elimination), an explanation of the different types of interventionists (tiered/licensed/unlicensed), discussion of unfilled para-educator positions (currently 14), anticipation that the proposed reduction of 6 para-educator positions will make the remaining 8 positions more attractive, summarization of the budget process (which does not include grant funded items), past surpluses (due to unfilled positions), use of ESSER Funds (\$7,000,000 of which is being used for facilities upgrades, FY22 underspending (by \$2.6 million), the projected FY23 expense surplus, concern that the community is being asked to absorb ESSER funded positions, a suggestion to follow inflation rates (a 4.8% increase), a recommendation to design a budget in line with current spending trends (FY22 & FY23), a query regarding an estimate for FY24 student enrollment, a query regarding the total number of FTE changes between FY23 and FY24 (direct instruction and support staff), a query regarding the number of ESSER positions being absorbed by the general fund (2 curriculum coordinators (1 math, 1 literacy), and 1 behavior specialist (SHS), an attrition plan to absorb other positions, discussion of when additional information is expected from the State, concern that the equalized pupil count will be less than in FY23 (which increases the cost-per-pupil amount), preliminary tax figures based on known information (4¢ reduction in Barre City and 3¢ reduction in Barre Town), the importance of community members understanding the impact (to tax rates) based on figures received by the State and the amount of funding from the Vermont Education Fund, next steps (including additional input from the Board regarding parameters), a suggestion that additional reductions be considered and that the impact to tax payers be given consideration, previous feedback from the Board regarding budget development parameters, concern regarding unfunded State mandates, and a request that community members reach out to legislators regarding unfunded legislation that is impacting tax payers.

Community input included; a query regarding how many open positions the District currently has (including a list of the specific job titles that are unfilled, the total compensation package for each position, and how long each position has been open), support for an

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SRO at SHS (including the benefit of the relationships SRO's build with students), a query regarding administrator salary increases that may be included in the budget, a request that given recent administrator salary increases, that no raises be budgeted for administrators, support for adding a custodian at BTMES and BCEMS, a query regarding how much of the increase is attributed to salaries and benefits vs. items that directly benefit students, concern regarding how much of an increase tax payers can afford, a query regarding whether students are receiving instruction from para educators rather than teachers, concern that administrators and teaching staff get increases every year (when not all employees around the state do), a request that the Board and the Finance Committee be transparent regarding the budget (Mrs. Perreault provided information regarding the legal requirement (funding formula) pertaining to how school budget cost-per-pupil amounts need to be worded on ballots/articles), a query regarding whether or not statute prevents Districts from publishing both numbers (State defined cost-per-pupil and actual cost-per-pupil), a request that the Facilities line item be funded at 50¢ SF, and concern that ESSER funded positions have not accomplished what they were intended for (fill the gap for loss of learning during COVID).

The Finance Committee does not currently have a recommendation for the Board. This evening's documentation and discussion will be shared with the Board on 12/20/22.

5.4 Update on the Annual Report

Mr. Allen advised that most of the work is performed in January and he does not have much of an update to provide this evening. Mr. Allen has reached out to local printing vendors regarding printing and mailing of the Annual Report. Mr. Allen will be performing all of the graphic and print design work (for savings on the total cost of the project). Current quotes from vendors are falling well within the budgeted amount. Mr. Allen is confident that the project will fall well within the budget. The project is still within the planned timeframe. Brief discussion was held regarding the content of the report and what additional information will be available via links to the District website. A community member queried regarding the cost of an 8 page report vs a more lengthy report. The cost difference is not known at this time.

5.5 Asbestos Financing

A document titled 'HVAC/Sprinkler Project, Including Asbestos Abatement – Spaulding High School – Barre, VT – 12/15/22' was distributed.

Mr. Reil advised that the Facilities Committee agreed to make a recommendation to the Board that the District proceed with 'option 1', performing all asbestos remediation at SHS (excluding the stage) as one project (not to parse the work out over a number of years). The cost is \$456,780. The Facilities Committee would like the Finance Committee to discuss funding for the project. Mrs. Perreault advised regarding a recommendation for a Special Article to move surplus funds to the Capital Improvement Fund. Mrs. Perreault provided an overview of possible financing available utilizing the fund balance (with the addition of surplus funds – with voter approval, less encumbrances). Additional information will be provided to the Board. Mr. Malone voiced concern regarding financing for other unplanned/emergency items. Mr. Evans stressed the need to adequately fund Facilities to addresses ongoing maintenance and emergency/urgent projects.

Brief discussion was held regarding presenting financing options to the Board (for approval on 12/20/22). Mrs. Leclerc will contact Mrs. Gilbert regarding publishing an amended agenda to warn that this significant financial project will be presented for action.

5.6 5-Year Plan

Mrs. Leclerc requested that the 5-Year Plan be updated to include additional known projects and associated costs for all projects (if known). Mr. Evans stressed that though he could give ballpark figures for some projects, it is not possible to provide accurate estimates for projects that are years out.

5.7 10-Year Strategic Plan Conceptual Discussion

Mr. Reil provided a brief overview of the reasons it would be beneficial to identify and document efficiency items that could benefit all stakeholders. Administrators and Board Committees will be discussing and documenting areas for improvement. Mrs. Leclerc queried regarding the existence of an outline or written plan for this initiative. Mr. Reil believes that at some point in the future, the District will need to contract with a consultant. The 10-Year Strategic Plan is in a very early stage and there is currently no documentation/outline. Additional discussion will include 'action' items and direction for stakeholders so they know how to proceed. Mr. Reil reiterated that a 10-Year Plan will be a tremendous undertaking and that some of the discussions may be difficult. Mr. Reil believes having a 10-Year Plan will make budgeting much simpler.

6. Old Business

None.

7. Other Business

None.

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8. Items for Future Agendas

- SEA Program – Discussion of Expansion (for Middle School) and ‘Shifts’ (staggered schedule)
- FY24 Budget
- FY23 Projections
- Asbestos Remediation Update
- 5-Year Capital Plan Update

9. Next Meeting Date

The Committee will most likely need to meet before the Board’s 01/12/23 meeting. Mrs. Leclerc will research available dates.

A Regular meeting will be held Thursday, January 19, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference.

10. Adjournment

On a motion by Mr. Reil, seconded by Mr. Lyons, the Committee unanimously agreed to adjourn at 8:30 p.m.

Respectfully submitted,
Andrea Poulin

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| Location | Account Number / Description | Adopted Budget 7/1/2022 - 6/30/2023 | Y-T-D Expenses 12/7/22 | Encumbrances 12/7/2022 | Year-end Projection 12/7/2022 | BALANCE 7/1/22-6/30/23 |
|----------|-------------------------------------|--|---------------------------|---------------------------|----------------------------------|---------------------------|
| 1 | BTMES 1101 PRESCHOOL | \$530,504 | \$128,861 | \$331,112 | \$520,000 | \$10,504 |
| 2 | BTMES 1101 DIRECT INSTRUCTION | \$4,229,785 | \$1,228,034 | \$2,666,702 | \$4,270,000 | -\$40,215 * |
| 3 | BTMES 1102 ART | \$110,203 | \$28,819 | \$78,591 | \$110,000 | \$203 |
| 4 | BTMES 1103 INTERVENTION | \$869,900 | \$193,156 | \$532,766 | \$740,000 | \$129,900 * |
| 5 | BTMES 1104 ENGLISH SECOND LANGUAGE | \$40,415 | \$0 | \$0 | \$25,000 | \$15,415 |
| 6 | BTMES 1105 HEALTH & WELLNESS | \$54,127 | \$14,666 | \$38,804 | \$54,000 | \$127 |
| 7 | BTMES 1106 WORLD LANGUAGE | \$78,896 | \$20,070 | \$47,106 | \$72,000 | \$6,896 |
| 8 | BTMES 1108 MUSIC | \$150,427 | \$40,191 | \$105,910 | \$150,427 | \$0 |
| 9 | BTMES 1109 PHYSICAL EDUCATION | \$170,278 | \$42,286 | \$117,863 | \$165,000 | \$5,278 |
| 10 | BTMES 1110 TECH ED | \$36,812 | \$10,672 | \$24,491 | \$37,000 | -\$188 |
| 11 | BTMES 1501 CO-CURRICULAR | \$74,600 | \$23,915 | \$419 | \$74,600 | \$0 |
| 12 | BTMES 2120 SCHOOL COUNSELOR | \$170,296 | \$44,884 | \$120,369 | \$170,296 | \$0 |
| 13 | BTMES 2131 HEALTH | \$184,521 | \$48,257 | \$126,133 | \$180,000 | \$4,521 |
| 14 | BTMES 2141 BEHAVIOR SUPPORT | \$99,643 | \$31,895 | \$75,368 | \$108,000 | -\$8,357 |
| 15 | BTMES 2220 LIBRARY | \$170,699 | \$47,127 | \$108,972 | \$165,000 | \$5,699 |
| 16 | BTMES 2410 PRINCIPALS OFFICE | \$717,223 | \$346,882 | \$439,051 | \$790,000 | -\$72,777 * |
| 17 | BTMES 2610 FACILITIES | \$1,296,742 | \$594,529 | \$499,143 | \$1,310,742 | -\$14,000 |
| 18 | BTMES 2660 SCHOOL RESOURCE OFFICER | \$50,000 | \$8,588 | \$0 | \$40,000 | \$10,000 |
| 19 | BTMES 2716 TRANSPORTATION-EXTRA CO- | \$25,000 | \$0 | \$0 | \$25,000 | \$0 |
| 20 | TOTAL 1020 BARRE TOWN SCHOOL | \$9,060,072 | \$2,852,832 | \$5,312,800 | \$9,007,064 | \$53,007 |
| 21 | SHS 1101 DIRECT INSTRUCTION | \$1,306,739 | \$259,789 | \$407,626 | \$1,240,000 | \$66,739 * |
| 22 | SHS 1102 ART | \$151,106 | \$43,392 | \$93,856 | \$150,000 | \$1,106 |
| 23 | SHS 1105 HEALTH & WELLNESS | \$147,351 | \$40,810 | \$104,282 | \$147,351 | \$0 |
| 24 | SHS 1106 WORLD LANGUAGE | \$243,437 | \$56,189 | \$150,623 | \$215,000 | \$28,437 * |
| 25 | SHS 1108 MUSIC | \$145,817 | \$35,000 | \$83,064 | \$140,000 | \$5,817 |
| 26 | SHS 1109 PHYSICAL EDUCATION | \$105,706 | \$31,584 | \$80,535 | \$115,000 | -\$9,294 |
| 27 | SHS 1111 ENGLISH | \$448,818 | \$115,234 | \$290,522 | \$420,000 | \$28,818 * |

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----|----------|------------------------------|----------------|----------------|--------------|---------------------|-------------|
| 28 | SHS | 1112 MATH | \$686,931 | \$157,010 | \$407,767 | \$600,000 | \$86,931 * |
| 29 | SHS | 1113 SCIENCE | \$358,623 | \$103,203 | \$258,868 | \$370,000 | -\$11,377 |
| 30 | SHS | 1114 SOCIAL STUDIES | \$420,902 | \$117,075 | \$305,827 | \$426,000 | -\$5,098 |
| 31 | SHS | 1115 BUSINESS ED | \$50,300 | \$13,152 | \$35,757 | \$52,000 | -\$1,700 |
| 32 | SHS | 1116 WORK BASED LEARNING | \$109,837 | \$29,035 | \$74,408 | \$109,837 | \$0 |
| 33 | SHS | 1117 DRIVER'S ED | \$105,157 | \$29,936 | \$58,332 | \$105,157 | \$0 |
| 34 | SHS | 1118 PHOENIX PROG | \$169,021 | \$46,640 | \$124,534 | \$175,000 | -\$5,979 |
| 35 | SHS | 1301 TECHNICAL EDUCATION | \$960,000 | \$408,703 | \$0 | \$950,000 | \$10,000 |
| 36 | SHS | 1401 ATHLETICS | \$551,863 | \$156,593 | \$115,602 | \$551,863 | \$0 |
| 37 | SHS | 1501 CO-CURRICULAR | \$79,550 | \$5,239 | \$0 | \$79,550 | \$0 |
| 38 | SHS | 2120 SCHOOL COUNSELOR | \$543,122 | \$176,740 | \$379,258 | \$560,000 | -\$16,878 |
| 39 | SHS | 2131 HEALTH | \$138,668 | \$46,335 | \$126,049 | \$175,000 | -\$36,332 * |
| 40 | SHS | 2141 BEHAVIOR SUPPORT | \$59,170 | \$20,121 | \$47,316 | \$68,000 | -\$8,830 |
| 41 | SHS | 2190 JROTC | \$125,364 | \$20,498 | \$54,717 | \$100,000 | \$25,364 * |
| 42 | SHS | 2220 LIBRARY | \$148,690 | \$48,420 | \$109,829 | \$170,000 | -\$21,310 * |
| 43 | SHS | 2410 PRINCIPALS OFFICE | \$735,979 | \$284,150 | \$387,759 | \$725,000 | \$10,979 |
| 44 | SHS | 2610 FACILITIES | \$1,259,289 | \$643,171 | \$501,201 | \$1,275,000 | -\$15,711 |
| 45 | SHS | 2711 TRANSPORTATION | \$2,000 | \$0 | \$0 | \$2,000 | \$0 |
| 46 | SHS | 2716 CO-CURR TRANSPORTATION | \$85,000 | \$24,161 | \$13,671 | \$95,000 | -\$10,000 |
| 47 | SHS | 5020 LONG TERM DEBT | \$228,000 | \$253,693 | \$0 | \$265,000 | -\$37,000 * |
| 48 | TOTAL | 1276 SPAULDING HIGH SCHOOL | \$9,366,441 | \$3,165,873 | \$4,211,403 | \$9,281,758 | \$84,683 |
| 49 | BCEMS | 1101 PRESCHOOL | \$555,708 | \$151,867 | \$344,839 | \$527,000 | \$28,708 * |
| 50 | BCEMS | 1101 DIRECT INSTRUCTION | \$4,525,649 | \$1,199,123 | \$2,846,935 | \$4,530,000 | -\$4,351 |
| 51 | BCEMS | 1102 ART | \$147,969 | \$41,336 | \$102,286 | \$147,969 | \$0 |
| 52 | BCEMS | 1103 INTERVENTION | \$219,996 | \$22,182 | \$58,127 | \$95,000 | \$124,996 * |
| 53 | BCEMS | 1104 ENGLISH SECOND LANGUAGE | \$54,391 | \$15,268 | \$40,654 | \$58,000 | -\$3,609 |
| 54 | BCEMS | 1105 HEALTH & WELLNESS | \$79,142 | \$20,362 | \$54,582 | \$79,142 | \$0 |
| 55 | BCEMS | 1106 WORLD LANGUAGE | \$54,627 | \$14,577 | \$38,532 | \$55,000 | -\$373 |

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----|----------|---------------------------------------|----------------|----------------|--------------|---------------------|--------------|
| 56 | BCEMS | 1108 MUSIC | \$131,335 | \$26,668 | \$72,160 | \$115,000 | \$16,335 |
| 57 | BCEMS | 1109 PHYSICAL EDUCATION | \$198,879 | \$51,030 | \$139,836 | \$198,879 | \$0 |
| 58 | BCEMS | 1110 TECH ED | \$63,126 | \$20,051 | \$44,069 | \$70,000 | -\$6,874 |
| 59 | BCEMS | 1120 READING RECOVERY | \$0 | \$32 | \$0 | \$0 | \$0 |
| 60 | BCEMS | 1501 CO-CURRICULAR | \$64,450 | \$28,119 | \$480 | \$65,000 | -\$550 |
| 61 | BCEMS | 2120 SCHOOL COUNSELOR | \$339,906 | \$90,287 | \$240,739 | \$339,906 | \$0 |
| 62 | BCEMS | 2131 HEALTH | \$141,007 | \$35,015 | \$50,012 | \$135,000 | \$6,007 |
| 63 | BCEMS | 2140 PSYCHOLOGICAL SERVICES | \$50,000 | \$0 | \$0 | \$0 | \$50,000 * |
| 64 | BCEMS | 2141 BEHAVIOR SUPPORT | \$575,266 | \$203,901 | \$528,095 | \$735,000 | -\$159,734 * |
| 65 | BCEMS | 2220 LIBRARY | \$117,351 | \$35,908 | \$67,298 | \$115,000 | \$2,351 |
| 66 | BCEMS | 2410 PRINCIPALS OFFICE | \$563,699 | \$233,243 | \$356,151 | \$599,000 | -\$35,301 * |
| 67 | BCEMS | 2610 FACILITIES | \$1,185,422 | \$462,926 | \$366,905 | \$1,180,000 | \$5,422 |
| 68 | BCEMS | 2660 SCHOOL RESOURCE OFFICER | \$85,000 | \$21,381 | \$0 | \$85,524 | -\$524 |
| 69 | BCEMS | 2716 EXTRA CO-CURRICULAR | \$25,000 | \$0 | \$0 | \$25,000 | |
| 70 | BCEMS | 5020 LONG TERM DEBT | \$72,840 | \$67,527 | \$0 | \$72,840 | \$0 |
| 71 | TOTAL | 1381 BARRE CITY SCHOOL | \$9,250,762 | \$2,740,803 | \$5,351,700 | \$9,228,260 | \$22,502 |
| 72 | BUUSD | 2490 EARLY ED ADMIN. | \$129,769 | \$54,966 | \$73,519 | \$132,000 | -\$2,231 |
| 73 | BUUSD | 2711 TRANSPORTATION | \$1,483,577 | \$501,274 | \$1,071,139 | \$1,573,000 | -\$89,423 * |
| 74 | BUUSD | 2212 CURRICULUM | \$300,001 | \$125,729 | \$106,282 | \$275,000 | \$25,001 * |
| 75 | BUUSD | 2230 INSTRUCTIONAL TECHNOLOGY | \$305,000 | \$262,091 | \$10,498 | \$305,000 | \$0 |
| 76 | BUUSD | 2311 BOARD | \$364,894 | \$256,262 | \$13,725 | \$364,894 | \$0 |
| 77 | BUUSD | 2313 REVENUE ANTICIPATION NOTE IN | \$90,000 | \$0 | \$0 | \$85,000 | \$5,000 |
| 76 | BUUSD | 2320 SUPERINTENDENT | \$304,492 | \$142,896 | \$157,777 | \$310,000 | -\$5,508 |
| 78 | BUUSD | 2510 BUSINESS OFFICE/COPIERS | \$547,655 | \$246,271 | \$248,933 | \$590,000 | -\$42,345 * |
| 79 | BUUSD | 2560 COMMUNICATION SPECIALIST | \$106,380 | \$41,995 | \$53,735 | \$106,380 | \$0 |
| 80 | BUUSD | 2570 HUMAN RESOURCES | \$282,499 | \$124,128 | \$155,449 | \$295,000 | -\$12,501 |
| 81 | BUUSD | 2580 TECHNOLOGY-Includes Erate Equip. | \$1,277,010 | \$734,139 | \$620,471 | \$1,355,000 | -\$77,990 * |
| 82 | BUUSD | 2610 FACILITIES | \$261,428 | \$95,507 | \$120,953 | \$255,000 | \$6,428 |

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|-----|----------|-----------------------------------|----------------|----------------|--------------|---------------------|--------------|
| 83 | BUUSD | 2711 TRANSPORTATION | \$42,500 | \$16,863 | \$38,880 | \$59,000 | -\$16,500 |
| 84 | BUUSD | 5020 SEA LONG TERM DEBT | \$221,167 | \$205,696 | \$0 | \$221,167 | \$0 |
| 85 | BUUSD | 1201 SPEC ED DIRECT INSTR | \$9,657,389 | \$2,860,813 | \$6,338,051 | \$9,657,389 | \$0 |
| 86 | BUUSD | 1202 SPEC ED ESY | \$61,100 | \$105,305 | \$0 | \$105,305 | -\$44,205 * |
| 87 | BUUSD | 1206 SEA PROGRAM | \$875,009 | \$248,657 | \$637,925 | \$900,000 | -\$24,991 * |
| 88 | BUUSD | 2131 PT | \$43,825 | \$13,634 | \$22,646 | \$41,000 | \$2,825 |
| 89 | BUUSD | 2140 PSYCHOLOGICAL SERVICES | \$526,434 | \$128,331 | \$344,434 | \$510,000 | \$16,434 |
| 90 | BUUSD | 2151 SPED SLP - SPEECH LANG | \$899,531 | \$238,462 | \$636,621 | \$897,000 | \$2,531 |
| 91 | BUUSD | 2160 SPED OCCU THERAPIST | \$258,913 | \$57,232 | \$189,254 | \$250,000 | \$8,913 |
| 92 | BUUSD | 2490 SPECIAL EDUCATION ADMIN. | \$519,266 | \$275,389 | \$408,252 | \$685,000 | -\$165,734 * |
| 93 | BUUSD | 2711 TRANSPORTATION | \$282,750 | \$79,104 | \$302,417 | \$395,000 | -\$112,250 * |
| 94 | BUUSD | 1204 SEA PROGRAM- Non Reimb. | \$119,841 | \$38,634 | \$162,250 | \$119,841 | \$0 |
| 95 | BUUSD | 1214 ECSE DIRECT INSTR | \$329,409 | \$48,613 | \$198,558 | \$329,409 | \$0 |
| 96 | BUUSD | 1215 ECSE ESY DIRECT INSTR | \$11,100 | \$5,641 | \$0 | \$11,100 | \$0 |
| 97 | BUUSD | 2610 SEA FACILITY | \$236,104 | \$44,051 | \$46,163 | \$236,104 | \$0 |
| 98 | BUUSD | 2711 SEA TRANSPORTATION | \$40,000 | \$831 | \$180 | \$40,000 | \$0 |
| 99 | TOTAL | 3097 BUUSD CENTRAL SERV/SPEC. ED. | \$19,577,044 | \$6,952,516 | \$11,958,112 | \$20,103,589 | -\$526,545 |
| 100 | | GRAND TOTAL | \$47,254,318 | \$15,712,024 | \$26,834,015 | \$47,620,671 | -\$366,353 |

| REVENUE- FY23 | | | | | | |
|---------------|------------------------------|----------------|---------------|--|---------------------|--|
| | Account Number / Description | Adopted Budget | Y-T-D Revenue | | Year-end Projection | |
| | | 7/1/22-6/30/23 | 12/7/22 | | 7/1/22-6/30/23 | |
| 101 | TUITION PRESCHOOL | \$12,000 | \$5,519 | | \$15,000 | |
| 102 | TUITION-SECONDARY | \$200,000 | \$40,205 | | \$225,000 | |
| 103 | INTEREST REVENUE | \$125,000 | \$26,155 | | \$110,000 | |
| 104 | FACILITY RENTAL | \$10,000 | \$1,800 | | \$5,000 | |
| 105 | MISC REVENUE | \$200,000 | \$4,492 | | \$75,000 | |

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----------|------------------------------|-----------------|-----------------|--------------|---------------------|-----------|
| 106 | COBRA INS. REVENUE | \$10,000 | \$346 | | \$5,000 | |
| 107 | VSBIT GRANTS/INS REVENUE | \$0 | \$11,125 | | \$15,000 | |
| 108 | JROTC REVENUE | \$0 | \$12,571 | | \$50,000 | |
| 109 | EDUCATION SPENDING | \$37,491,934 | \$6,990,564 | | \$37,491,934 | |
| 110 | CITY OF BARRE EDUCATION TAX | \$0 | \$1,536,609 | | \$0 | |
| 111 | TOWN OF BARRE EDUCATION TAX | \$0 | \$2,374,156 | | \$0 | |
| 112 | TRANSPORT STATE AID | \$567,516 | \$0 | | \$600,000 | |
| 113 | DRIVERS EDUCATION | \$10,000 | \$0 | | \$10,000 | |
| 114 | HIGH SCHOOL COMPLETION | \$2,000 | \$0 | | \$2,000 | |
| 115 | FUND BALANCE APPLIED | \$700,000 | \$0 | | \$700,000 | |
| 116 | GEN ED STATE PLACED | \$0 | \$0 | | \$0 | |
| 117 | SPED EXCESS COST TUITION | \$0 | \$0 | | \$0 | |
| 118 | SPEC ED MAINSTREAM BLOCK | \$0 | \$0 | | \$0 | |
| 119 | SPED INTENSIVE REIMB | \$0 | \$0 | | \$0 | |
| 120 | CENSUS BASED GRANT CBG | \$6,060,767 | \$2,044,171 | | \$6,060,767 | |
| 121 | SPED EXTRA ORD. | \$1,000,000 | \$0 | | \$1,100,000 | |
| 122 | SPED ECSE | \$200,635 | \$104,316 | | \$208,000 | |
| 123 | SPED STATE PLACED | \$500,000 | \$0 | | \$400,000 | |
| 124 | CVCC ASSESSMENT | \$164,473 | | | | |
| 125 | CVCC LEASE | \$0 | \$81,950 | | \$282,136 | |
| 126 | CVCC CONTRACTED SERVICES | \$0 | \$25,951 | | \$147,111 | |
| 127 | INDIRECT ADMIN. REIMB. | \$0 | | | \$500,000 | |
| 128 | ERATE | \$0 | | | \$75,000 | |
| 129 | GRAND TOTAL | \$47,254,325.00 | \$13,259,930.00 | | \$48,076,948 | \$822,623 |
| 130 | *BUUSD SURPLUS/(DEFICIT) | | | | \$456,277 | * |

| Line | Narrative 12/9/22 | surplus/deficit |
|------|--|-----------------|
| 131 | 2 Additional staffing due to enrollment | -\$40,215 |
| 132 | 4 Work force shortage | \$129,900 |
| 133 | 16 Salary/Wage metric applied/overtime | -\$72,777 |
| 134 | 21 Cost reduction benefits due to fewer teachers and tuition | \$66,739 |
| 135 | 24 Cost reduction salary | \$28,437 |
| 136 | 27 Cost reduction salary | \$28,818 |

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/19/22

| Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|-----------------|---|-----------------------|-----------------------|---------------------|----------------------------|----------------|
| 137 | 28 Cost reduction salary | | | \$86,931 | | |
| 138 | 39 Increase due to CVCC not sharing 18% | | | -\$36,332 | | |
| 139 | 41 Reduced to 1 teacher from 2 | | | \$25,364 | | |
| 140 | 42 Increase due to CVCC not sharing 18% | | | -\$21,310 | | |
| 141 | 47 Increase due to CVCC not sharing 18% | | | -\$37,000 | | |
| 142 | 49 Reduction in tuition students | | | \$28,708 | | |
| 143 | 52 Workforce shortages | | | \$124,996 | | |
| 144 | 63 Offset by line 64 | | | \$50,000 | | |
| 145 | 64 Student needs | | | -\$159,734 | | |
| 146 | 66 Salaries/Wages | | | -\$35,301 | | |
| 147 | 73 Fuel Charge/Prek Monitors | | | -\$89,423 | | |
| 148 | 74 Salary/wages | | | \$25,001 | | |
| 149 | 78 School ERP Pro Implementation | | | -\$42,345 | | |
| 150 | 81 Wages/benefits and erate equipment | | | -\$77,990 | | |
| 151 | 86 Student needs | | | -\$44,205 | | |
| 152 | 87 Student needs-contracted teacher | | | -\$22,991 | | |
| 153 | 92 Additional support for special educators | | | -\$165,734 | | |
| 154 | 93 Student needs | | | -\$112,250 | | |

BUUSD BUDGET 2023-24 -PROPOSED & ESTIMATED 12/26/22**Comparative Tax Rate Calculations
USING \$700,000 TOWARD REVENUE**

| | FY2023 | FY2024 | |
|--|------------------------|------------------------|----------|
| <i>Total BUUSD Expenses</i> | 53,254,319 | 56,406,839 | 5.92% |
| | MINUS | MINUS | |
| <i>Less Local Revenues</i> | 15,762,385 | 15,970,237 | |
| | EQUALS | EQUALS | |
| <i>Education Spending</i> | 37,491,934 | 40,436,602 | 7.9% |
| | DIVIDE BY | DIVIDE BY | |
| <i>Equalized Pupils-12/22/22</i> | 2,306.85 | 2,204.86 | |
| | EQUALS | EQUALS | |
| <i>Education Spending per Equalized Pupil</i> | 16,252 | 18,340 | 12.8% |
| <i>State-wide Avg. FY23 \$18,373-FY24 \$20,155</i> | DIVIDE BY YIELD | DIVIDE BY YIELD | |
| <i>EdSpend/\$15,479 (property yield)</i> | 122.070% | 118.482% | |
| | TIMES | TIMES | |
| <i>Homestead Equalized Tax Rate</i> | 1.00 | 1.00 | |
| | EQUALS | EQUALS | |
| <i>Equalized Tax Rate</i> | 1.2207 | 1.1848 | |
| | TIMES | TIMES | |
| <i>District's Equalized Pupil %</i> | 100% | 100% | |
| | EQUALS | EQUALS | |
| <i>Equalized Rate to be assessed by city</i> | 1.2207 | 1.1848 | |
| | DIVIDE BY | DIVIDE BY | |
| <i>District's CLA, 12/22/22</i> | 92.57% | 82.76% | |
| | EQUALS | EQUALS | |
| Barre City Homestead Rate | 1.3187 | 1.4316 | \$ 0.113 |

| | FY2023 | FY2024 | |
|--|-------------------|-------------------|----------|
| <i>Total BUUSD Expenses including grant funds</i> | 53,254,319 | 56,406,839 | |
| <i>Less Local Revenues including grant funds</i> | 15,762,385 | 15,970,237 | |
| <i>Education Spending</i> | 37,491,934 | 40,436,602 | |
| <i>Equalized Pupils-1/13/22</i> | 2,306.85 | 2,204.86 | |
| <i>Education Spending per Equalized Pupil</i> | 16,252 | 18,340 | |
| <i>State-wide Avg. FY23 \$18,373-FY24 \$20,155</i> | | | |
| <i>EdSpend/\$15,479(property yield)</i> | 122.07% | 118.48% | |
| <i>Homestead Equalized Tax Rate</i> | 1.00 | 1.00 | |
| <i>Equalized Tax Rate</i> | 1.2207 | 1.1848 | |
| <i>District's Equalized Pupil %</i> | 100% | 100% | |
| <i>Equalized Rate to be assessed by town</i> | 1.2207 | 1.1848 | |
| <i>District's CLA, 12/22/22</i> | 103.79% | 95.87% | |
| Barre Town Homestead Rate | 1.1761 | 1.2359 | \$ 0.060 |

12/26/2022