

**BARRE UNIFIED UNION SCHOOL DISTRICT
BOARD MEETING**

January 12, 2023 at 6:00 p.m.

In-Person: Spaulding High School Library, 155 Ayers Street, Barre

Virtual Option: Click this link to join the meeting remotely:

Meeting ID: meet.google.com/vxi-arvi-mgb

Phone Numbers: (US)+1 929-777-4801 PIN: 769 689 006#

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

Public comment is welcomed and limited to 2 minutes per agenda item. The board will hear public comments and questions, but won't respond directly during public comments. This can feel impersonal, but is in place to allow the board to stay on task and address the work of the board for that meeting.

AGENDA

- | | |
|------|---------------------------------------------------------------------------------------------|
| 6:00 | 1. Call to Order |
| 6:05 | 2. Pledge and Mindfulness Moment |
| 6:10 | 3. Additions or Deletions with Motion to Approve the Agenda |
| 6:15 | 4. Comments for Items Not on the Agenda |
| | 4.1. Public Comment |
| | 4.2. Student Voice |
| 6:30 | 5. Consent Agenda |
| | 5.1. Special Meeting Minutes - December 20, 2022 |
| 6:35 | 6. Current Business |
| | 6.1. New Hires [ACTION] |
| | 6.2. FY22 Audit Presentation |
| | 6.3. BUUSD Budget Approval [ACTION] |
| | 6.4. BUUSD Warning Approval [ACTION] |
| | 6.5. Announced Tuition Approval [ACTION] |
| | 6.6. Winooski Valley School Choice Approval [ACTION] |
| | 6.7. Rescind Policy Selecting Library Materials (D31) (after D22 Adopted) [ACTION] |
| 8:00 | 7. Old Business |
| | 7.1. Second and Final Reading Notice of Non-Discrimination (A22) [ACTION] |
| | 7.2. Second and Final Reading Student Distribution of Literature (C27) [ACTION] |
| | 7.3. Second and Final Reading Selection of Library Materials (D22) [ACTION] |
| | 7.4. Revise Appointing Community Members to Committee Guidelines |
| | 7.5. Asbestos Remediation Financing Discussion [ACTION] |
| 8:45 | 8. Other Business/Round Table |
| 8:55 | 9. Future Agenda Items |
| 9:05 | 10. Next Meeting Dates: January 26, 2022, Spaulding High School Library and via Google Meet |
| 9:10 | 11. Executive Session |
| | 12. Adjournment |

PARKING LOT OF ITEMS

- A. First Reading Student Conduct and Discipline Policy (C15) (Jan 26)
- B. First Reading Student Drugs and Alcohol Policy (C2) (Jan 26)
- C. First Reading Students Who Are Homeless Policy (C13) (Jan 26)
- D. ES: Superintendent Evaluation (Jan. 26)
- E. FOIA Request Discussion (Jan. 26)
- F. Create Procedure/Practice from Rescinded Policy (A34) "Board Relations with School Personnel" add to Board Procedures page on District Website (Jan. 26)
- G. Climate Survey Follow Up (Feb)
- H. CIA Plan Update (Quarterly: Nov (Dec 1) , Jan (Feb 9), April, June)
- I. Enrollment/Home Study (Quarterly: Nov (Dec 1), Jan (Feb 9), April, June)
- J. Restructuring Plan [Terry 11/10]
- K. Barre City Before and After School Care Concept or Plan
- L. Expanded Special Education Report
- M. Revisit Decision Regarding Staff Resignation Letters
- N. Special Education Student Count (current and past) [Alice 12/8/22]
- O. What can the Board do to Assist with Bullying issues/Disruptive Behaviors [Alice 12/8/22]

BOARD/RETREAT ITEMS

- A. Student Representative to Board [Alice 11/10]
- B. Procedures for Policies Discussion
- C. Meeting Norms
- D. Goals and Expectations for the Superintendent
- E. Committee Charge
- F. Board Procedures and Engagement/Community Input Procedures
- G. New Hire Process/Negotiations/Personnel Committee

MEETING NORMS

- 1. Keep the best interest of the school and children in mind, while balancing the needs of the taxpayers
- 2. Make decisions based on clear information
- 3. Honor the board's decisions
- 4. Keep meetings short and on time
- 5. Stick to the agenda
- 6. Keep remarks short and to the point
- 7. Everyone gets a chance to talk before people take a second turn
- 8. Respect others and their ideas

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BARRE UNIFIED UNION SCHOOL DISTRICT SPECIAL BOARD MEETING

BUUSD Central Office and Via Video Conference – Google Meet
December 20, 2022 - 6:00 p.m.

MINUTES

BOARD MEMBERS PRESENT:

Sonya Spaulding (BC) – Chair
Alice Farrell (BT) – Vice Chair
Chris Parker (BT) - Clerk
Tim Boltin (BC) – joined at 6:10 p.m.
Giuliano Cecchinelli, II (BC)
Nancy Leclerc (At-Large)
Paul Malone (BT)
Sarah Pregent (BC)
Terry Reil (BT)

BOARD MEMBERS ABSENT:

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Lisa Perreault, Business Manager

GUESTS PRESENT:

Dave Delcore – Times Argus Stacie Boltin Sarah Helman Josh Howard Colleen Kresco

1. Call to Order

The Vice Chair, Mrs. Farrell, called the Thursday, December 20, 2022, Special meeting to order at 6:00 p.m., which was held at the BUUSD Central Office and via video conference.

2. Pledge and Mindfulness Moment

The Board held a Mindfulness Moment.

3. Additions and/or Deletions to the Agenda

Add 6.3 Nomination Petition Discussion. This item will be taken out of order.

On a motion by Mr. Reil, seconded by Ms. Parker, the Board unanimously voted to approve the Agenda as amended. Mr. Boltin was not present for the vote.

4. Public Comment for Items Not on the Agenda

4.1 Public Comment

None.

4.2 Student Voice

None.

5. Consent Agenda

5.1 Approval of Minutes – December 8, 2022 Regular Meeting

On a motion by Mr. Malone, seconded by Mr. Reil, the Board unanimously voted to approve the Minutes of the December 8, 2022 Regular Meeting. Mr. Boltin was not present for the vote.

6. Current Business

6.1 New Hires

No candidates were presented for hire.

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6.2 FY24 Budget Draft 2

Four 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’ (expenses)

‘Barre Unified Union School District FY24 Budget Summary – Draft 2, 12/13/22’ (revenue)

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

Mr. Hennessey advised regarding discussion at the Finance Committee, displayed a copy of the Considerations document on screen, and proceeded to provide an overview of the Considerations document for Draft 2. The document includes a little over \$900,000 in reductions. Lengthy discussion was held including; a request to consider adding the SHS SRO back into the budget, providing a behavioral interventionist at SHS in lieu of an SRO (more consistent involvement with students while continuing a positive relationship with Barre City PD), concern that in the past (due to staffing issues) the District was paying for an SRO but the SRO was not in the building, a suggestion to put the SHS SRO on the ballot as a Special Article, a request to add the Work Based Learning position back into the budget, the need for Board input (to assist administrators with further budget development), availability of the CLA (from the State), concern that a 6.67% increase is too much for tax payers, a request that the Board reach a consensus to provide administrators and the Business Manager with clarity/direction, a poll of the Board (flat budget, 1%, 2%, 5 to 5.5%, no opinion (2)), Draft 2 as is or adding SRO back in, Draft 2 with SRO and WBL personnel added back in), a query regarding the budgeting process for salaries and benefits and other line items, concern regarding surpluses from the past 2 years, ESSER funding and staff shortages that greatly contributed to surpluses, a query regarding open positions and proposed new positions, a suggestion that some line items be reduced based on actuals from FY21 and F22, a suggestion to reduce the course reimbursement line item, a suggestion to utilize a supervising RN and hiring LPNs, reduction of non-filled positions, equity of custodial staff among schools, reductions of teaching staff at the high school, concern regarding loss of high school students (if students move to the technical center full time), the unresolved contracts (how will final resolution impact the budget and will many RIFS (reductions in force / lay-offs) need to be issued), the need to fill the many unfilled positions (all positions are needed), concerns that lack of staff negatively impacts the schools (school closures/classroom closures, and fatigue of staff who are present), concern over ‘rampant’ absenteeism of staff, a query regarding how filling positions will directly benefit students, a query regarding how the proposed increase (\$4,000,000) will benefit students, the obligation to meet the needs/plans of special education students, concern over staff who are performing ‘double and triple’ duties, a query regarding what the District is doing to encourage staff to obtain a special education endorsement, concern over the CLA impact, concern over the size of administrative growth, a suggestion to tighten down on administrative positions, a query regarding the necessity of moving ESSER positions to the general budget in FY24, a query regarding the value of using consultants for some of the professional development, concern that there may be 50 more students who qualify for special education, recognition that much of the surpluses from the past two years is attributed to COVID, concern that some of the input from the Board is negative, concern that though the tax rate may go down (due to funding from the state), the expense budget has increased, concern that contract settlement will severely impact the budget, concern that reserve funds are being drained, concern that the Board has not reached a consensus on a direction to give to administrators, concern that there is a lot of negativity around the budget, that the Board needs to ‘sell’ the budget, concern that there are Board Members who won’t promote the budget, concern regarding what is being projected to the public, concern regarding retaining staff and attracting good candidates, concern that the Board is not providing clear directives regarding their budget goals, comments that the Board is asking tough questions (as they feel they need to) and have concerns with administrators making negative comments regarding Board Members’ positions on the budget, concern that a flat budget is not possible given the rate of inflation, concern that the Board is nowhere near ready to approve a budget, a request to see expense and revenue reports on a more frequent basis, a suggestion that the Board agree to an increase percentage that is the average of the various percentages proposed by Board Members, concern that if the budget is cut too deeply there will be a negative impact on test scores, buyer’s remorse entering into the \$7,000,000 HVAC project, historical information regarding the lack of surpluses in the years prior to COVID, concern regarding the negative impact staff shortages have on students, a query regarding savings that would be realized if the District reverted back to a 175 student day calendar (rather than 180 student days), a query regarding routine Federal grants (approximately \$6,000,000) received last year vs. this year (and how that impacts the surplus amount).

6.3 Nomination Petition Discussion

A copy of an email from Carol Dawes to Mr. Hennessey (dated 11/21/22) was distributed. (relates to the deadline for Board petitions)

A copy of the BUUSD Articles of Agreement – Amended February 19, 2019 was distributed.

Mr. Hennessey advised that he has not yet spoken with Ms. Dawes, and advised regarding discussion of this matter last year. For the 2022 election the following agreement was made; the deadline for all BUUSD petitions for Directors is the 6th Monday before Town Meeting Day. It is believed that the language in the Articles of Agreement pertained to the initial Board and that subsequent petitions would fall under statute. Mr. Hennessey will contact Ms. Dawes to confirm if last year’s decision is the final decision. Mrs. Farrell advised that for those who wish to run for Board seats, it would be best to have petitions submitted to City and Town Clerks by 01/30/23. Mr. Hennessey reiterated that the final decision will be confirmed with Ms. Dawes on tomorrow (12/21/22).

Mrs. Spaulding reported that she advised Ms. Dawes that she would have the Board hold discussion regarding following statute rather than the Articles of Agreement. This issue has been raised by Ms. Dawes on numerous occasions. Mrs. Leclerc believes the BUUSD Articles of Agreement posted by the AOE need to be updated to show the correct Board ‘make-up’ (9 members, not 4).

Mrs. Spaulding noted that the AOE advised they will not update the Articles of Agreement that were posted during Act 46.

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Mrs. Poulin voiced concern that the AOE's version of BUUSD Articles of Agreement, have never been the Articles of Agreement that the District operated under. The Articles posted on the BUUSD web site are accurate. Individuals who refer to the Articles of Agreement posted on the AOE website are making decisions based on inaccurate information. Ms. Helman queried regarding the proper nominating petition form to utilize as she has been informed that the BUUSD has its own unique form (which differs from the form on the Secretary of State's web site). Mr. Hennessey will look into this matter. Mr. Malone advised that the Secretary of State's form can be utilized in any city/town in Vermont, and additionally advised that there is a second form, a 'consent form' that must be completed by each candidate.

7. Old Business

None.

8. Other Business/Round Table

In response to a query, it was noted that the Policy Committee was to amend Policy A20 and present a First Reading of the amended policy to the Board. The Policy Committee will amend the policy at their January meeting.

Ms. Parker noted that the Policy Committee rescheduled their January meeting from 01/16/23 to 01/30/23.

Mrs. Spaulding advised that the Hedding United Methodist Church is putting on a Christmas dinner. Those interested in volunteering, donating, or participating in any way should contact Hedding United Methodist Church for details.

Mr. Cecchinelli thanked everyone for their input on the budget.

Mr. Malone expressed appreciation for this evening's budget discussion and wishes everyone a happy Christmas and a new year that is better than last year.

Mrs. Pregent expressed thanks and well wishes to staff and administrators.

Mr. Boltin advised that he has been made aware that there is much illness going around the schools and he hopes everyone can recover and rest over the vacation.

Mrs. Leclerc expressed appreciation to staff and administrators for their support and providing normalcy in 2022 and wishes everyone a merry Christmas and happy new year.

Mr. Reil wishes everyone happy holidays, and suggested that folks rest up and take a break from Board business.

Mrs. Farrell advised of the PAWS event at BCEMS on 12/22/22 advising that winter gear will be available. Mrs. Farrell also advised regarding the National Guard lighted truck parade happening this evening around 8:00 p.m.

Mr. Hennessey advised that on 12/21/22, prior to dismissing students, Mr. Allen will be sharing a video of students and staff expressing what they are thankful for.

Ms. Parker wished SHS well tomorrow as they begin preparations for the upcoming HVAC project. Work will begin after student dismissal.

9. Future Agenda Items

01/12/23:

- Asbestos Abatement (G from Parking Lot)
- Audit Presentation (A from Parking Lot)
- IT Presentation (B from Parking Lot)
- Second and Final Readings of Policies (D from Parking Lot)
- Rescind Policy D31 (E from Parking Lot)
- Finalize Budget
- Tuition Announcement (required by Statute)

Mr. Cecchinelli queried regarding an upcoming presentation by the SHS Jazz Band. Mr. Hennessey will inquire with Mr. Booth.

10. Next Meeting Date

The next meeting is Thursday, January 12, 2023 at 6:00 p.m. at the Spaulding High School Library and via video conference.

11. Executive Session

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No items were proposed for discussion in Executive Session.

12. Adjournment

On a motion by Ms. Parker, seconded by Mr. Malone, the Board unanimously voted to adjourn at 8:05 p.m.

Respectfully submitted,
Andrea Poulin

BARRE UNIFIED UNION SCHOOL DISTRICT

NEW HIRE NOTIFICATION FORM

Complete and Submit to the Central Office
(please submit via email to hr@buusd.org)

Date Received by Central Office:

To be Completed by Hiring Administrator: (please leave notes for Central Office on the back page)

Name: Location:

Submission Date: Administrator Action/Checklist Complete: ☒ Y ☐ N

Position: Grade (If Applicable):

Endorsement (If Applicable): ☐ Hourly-Non Exempt ☒ Salary-Exempt

Hours Per Day: Scheduled Hours: a.m. to p.m.

Account Code:

Replacement? ☒ Y ☐ N

If Yes, For Whom? Salary Rate: \$

Administrator Approval: Signature Date:

REVERSE SIDE: Complete the New Hire Checklist prior to emailing candidate packet for Superintendent review.

For Central Office Use Only:

Contract Complete Date Offer Letter Complete Date DOH

Total Years of Experience: Step: Salary Placement:

Hourly Rate: \$ Salary Rate: \$ Seniority Date:

Contract Type: ☒ Teacher ☐ Para ☐ Replacement ☐ Interim ☐ Offer/Non-Contracted Letters
☐ AFSCME ☐ N/A

Days Per Year: Salary: \$ Contract Days: ^{Pro-Rated} _{12/1/23 start date}

Teacher: AOE Endorsement: ☐ YES ☒ NO

If No, Required: ☐ Provisional ☒ Emergency ☐ Apprenticeship

Para-Educator: Associates Degree ☐ YES ☐ NO (If NO) → ParaPro ☐ YES has passed ParaPro
☐ NO will need to take ParaPro


Superintendent and/or HR Director Approval Signature

Date

Kyle Gerrish
1775 Weir Road,
Williamstown, VT, 05679
802.477.2784
kegerrish2@gmail.com

Relevant Skills:

Experience working in groups and alone, effective communicator, management experience, experience in verbal de-escalation and physical intervention.

Education:

Williamstown Middle High School- Salutatorian

Norwich University Bachelor's degree in Biology- graduated *cum laude*

Experience:

- Tops market, Northfield Vermont (Fall 2012- 2016)
2 years of management experience (manager on duty). Customer service experience, working with a team and independently on projects. Management of staff as well as conflict resolution with customers. Verbal de-escalation.
- E.F. Wall and Associates General Contractor (Spring 2015-Fall 2016)
Problem solving, teamwork and time management experience.
- Washington County Mental Health (March 2019-Present)
Problem solving, crisis management, relationship building. Experience in verbal de-escalation techniques as well as physical intervention. Work in an intensive crisis management program (Beckley Day Program) as well as in a public school setting (Thatcher Brook Primary School).

References:

Martin Casey, First/Second grade teacher TBPS – (802) 249-8157

Carl Williams, Sociology teacher – (802) 917-4838

Alan Stoddard, Service Manager – (802) 522-4372

**Mudgett
Jennett &
Krogh-Wisner, P.C.**
Certified Public Accountants #435

_____, 2022

The Board of Education
Barre Unified Union School District #97

In connection with audit engagements, we are required by auditing standards generally accepted in the United States of America to communicate certain matters with those charged with governance. The term “those charged with governance” means the persons with responsibility for overseeing the strategic direction of the entity and obligations related to the accountability of the entity, for example the Board of Education (the Board) or a designated Board officer or committee. This communication is provided in connection with our audit of the financial statements of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022.

These standards require us to communicate with you any matters related to the financial statement audit that are, in our professional judgment, significant and relevant to your responsibilities in overseeing the financial reporting process. They also set the expectation that our communication will be two way, and that the Board or their designee will communicate with us matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing, and extent of audit procedures.

This letter summarizes those matters which we are required by professional standards to communicate to you in your oversight responsibility for the District’s financial reporting process.

Auditor’s Responsibility under Professional Standards

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States were described in our arrangement letter dated June 20, 2022. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

An Overview of the Planned Scope and Timing of the Audit

The scope of the audit was also described in our arrangement letter dated June 20, 2022. The audit was conducted from September through December 2022; our exit conference with management was held on December 27, 2022; drafts of the financial statements and reports were provided to management in December, 2022.

Accounting Policies and Practices

- **Preferability of Accounting Policies and Practices**

Under accounting principles generally accepted in the United States of America, in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practice.

- **Adoption of, or Change in, Accounting Policies**

Management and the Board have ultimate responsibility for the appropriateness of the accounting policies used by the District. The District has implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. The impact on these financial statements is that the District's leases for vehicles and equipment have been reported in accordance with GASB Statement No. 87.

- **Significant or Unusual Transactions**

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

- **Management's Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. The significant accounting estimates reflected in the District's 2022 financial statements are depreciation expense the State of Vermont's estimates of the District's pension expense, pension deferrals, and net pension liability for the Vermont Municipal Employees' Retirement System; the State of Vermont's estimates of the District's share of pension and OPEB expenses for teachers in the Vermont State Teachers' Retirement System; and the District's estimated discount rate for a lease of vehicles and leases of equipment for purposes of reporting in accordance with GASB Statement No. 87.

Audit Adjustments

During the audit we proposed 18 adjustments to the general ledger balances provided for audit. Management also provided 7 adjustments to adjust additional items that were identified by management during the audit.

Management accepted the proposed adjustments and those changes are reflected in the 2022 financial statements. The significant effects of these adjustments were to (1) adjust beginning fund balances, (2) adjust Capital Projects Fund activity relating to the SEA Building bond, (3) record accrued interest relating to long-term debt, (4) adjust long-term debt balances reported in the government-wide financial statements, (5) adjust deferred pension expense, deferred pension credits, net pension liability, and net pension expense for the Vermont Municipal Employees' Retirement System, (6) adjust the State of Vermont on-behalf pension and OPEB expenses for the Vermont State Teachers' Retirement System for the year ended June 30, 2022, (7) separate Barre Town Middle & Elementary School, Spaulding High School, and Barre City Elementary & Middle School special revenue activity that was recorded in the fiduciary funds, (8) correct accounts receivable relating to a prior year misstatement at June 30, 2022, (9) correct accounts payable relating to a prior year misstatement at June 30, 2022, (10) adjust capital assets and depreciation related activity for the year ended June 30, 2022, (11) record lease assets, related accumulated amortization, and related lease liabilities as a result of GASB Statement No. 87, (12) record lease proceeds for a lease that was entered into during the year ended June 30, 2022, and (13) adjust activity in the Building Trades Fund for the sale of House #20 during the year ended June 30, 2022.

Barre Unified Union School District #97

_____, 2022

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Uncorrected Misstatements

We are not aware of any uncorrected misstatements other than misstatements that are clearly trivial.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Consultations with Other Accountants

We are not aware of any consultations that management may have had with other accountants about accounting or auditing matters.

Significant Issues Discussed with Management

We have discussed the District's accounting for a bond that was entered into during the year ended June 30, 2021, capital assets and depreciation, the effects of GASB Statement No. 87, and pension reporting relating to the Vermont Municipal Employees' Retirement System and the Vermont State Teachers' Retirement System.

We have also discussed accounting matters relating to the District's estimates and audit adjustments.

Significant Difficulties Encountered in Performing the Audit

Significant time was required in evaluating the effects of GASB Statement No. 87 on the District's financial statements and notes.

We did not encounter any significant difficulties in working with management during the audit.

Material Weaknesses

We identified no material weaknesses in the District's system of internal control over financial reporting during our audit of the financial statements.

Certain Written Communications between Management and Our Firm

Management provided written representations in connection with the audit in a letter to our firm dated _____, 2022. A copy of the letter is available upon your request.

This report is intended solely for the information and use of the Board and management and is not intended to be and should not be used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this letter. We appreciate the opportunity to be of service to the District.

Very truly yours,
Mudgett, Jennett & Krogh-Wisner, P.C.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
BARRE, VERMONT**

**FINANCIAL STATEMENTS
JUNE 30, 2022
AND
INDEPENDENT AUDITOR'S REPORTS**

BARRE UNIFIED UNION SCHOOL DISTRICT #97**JUNE 30, 2022****TABLE OF CONTENTS**

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Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

INDEPENDENT AUDITOR'S REPORT

The Board of Education
Barre Unified Union School District #97

Report on the Audit of the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund and the Central Vermont Career Center Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules 1 and 2 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2021, on our consideration of the District's internal control over financial reporting; on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements; and on other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Montpelier, Vermont
_____, 2022

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2022**

The management's discussion and analysis (MD&A) of Barre Unified Union School District #97 (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole. Readers should also review the independent auditor's letter, the basic financial statements, the notes to the financial statements, and the supplementary information to enhance their understanding of the District's financial performance.

Please note that this is the third audit of the merged District. On November 30, 2018 the State Board of Education directed the Barre Supervisory Union, Barre City School District, Barre Town School District, and Spaulding Union High School District/Central Vermont Career Center to merge into this District under Act 46. This transition took place smoothly.

Unfortunately, due to failed votes in Barre Town, the District was not able to benefit from the incentives under Act 46 which would have assisted the transition and would have provided the tax payers with substantial savings over a 10 year period.

Financial Highlights

Key financial highlights for the year ended June 30, 2022, are as follows:

- The financial statements as of June 30, 2022 reflect the government-wide net position increase of approximately \$2,763,104. The net position of governmental activities increased \$2,747,724, the business-type activities increased \$6,350, and the component unit increased by \$9,030.
- Government-wide revenues totaled \$65.6 million. General revenues accounted for \$36.8 million or 56.1 percent of total revenues. Program revenues in the form of charges for services, grants, contributions, and other sources accounted for \$28.8 million or 43.9% of total revenues.
- The District had \$62.8 million in expenses related to governmental activities; \$28.8 million of these expenses were offset by program-specific charges for services, grants, contributions, and other sources. General revenues (primarily taxes and subsidies) of \$36.8 million were sufficient in funding the remaining cost of programs which increased governmental activities net position by \$2,747,724.
- Among the governmental funds, the General Fund and the Central Vermont Career Center Fund had \$57.1 million in revenues and \$55.2 million in expenditures. These two funds also had \$0.9 million in net other financing uses (consisting of transfers out, an insurance recovery, and proceeds from a lease). The General Fund's fund balance increased by \$820,815. The Central Vermont Career Center Fund's fund balance increased by \$192,981.

Using this Annual Report

The District's annual report consists of a series of financial statements and notes to those statements that show information for the District as a whole, its various funds, and its fiduciary responsibilities. The statements are organized in a manner so that the reader might understand the District. First, the statements show the District as a financial whole by presenting information on a government-wide basis. Then, the statements provide the reader with a detailed look at specific financial activities of the District.

The first two statements are the Government-Wide Statement of Net Position and the Government-Wide Statement of Activities. These statements provide information about the financial status and operations of the entire District.

Fund financial statements provide the next level of detail, showing the District's most significant funds in separate columns and non-major funds totaled in one column. For governmental funds, these statements tell how the services were financed in the short-term as well as what remains for future spending. Proprietary fund statements show the financial information for activities operated like a business: the Adult Education Fund, and Building Trades Fund. Fiduciary fund statements present information for relationships where the District acts solely as a trustee or agent of the party to whom the resources belong.

The notes to financial statements further explain the information presented in the financial statements and provide more detailed data. The notes are an integral part of the financial statements. The notes are followed by a section of supplementary information that further explains and supports the financial statements with additional post-employment benefits plan information.

Reporting the District as a Whole

The analysis of the District as a whole in the MD&A begins on page 6. While this report contains the large number of funds used by the District to provide programs and activities, the view of the District as a whole looks at all financial transactions and asks the question, "Is the condition of the District better or worse as a result of the operations during the school year?" The government-wide statements, which begin on page 11, present information about the District as a whole in a way that helps to answer this question. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid. Both statements are prepared on the accrual basis of accounting, which is similar to the method used by most private sector companies.

The government-wide statements report the District's net position. Assets plus deferred outflows of resources less liabilities and deferred inflows of resources, as reported in the Statement of Net Position, are one way to measure the District's financial health, or net position. Over time, increases or decreases in the District's net position, as reported in the statement of activities, are used as one indicator of whether the District's financial health is improving or deteriorating. The District exists to provide services, primarily educational, to its students so it does not have the profit-generation goal of private-sector companies. For this reason, the reader must also consider nonfinancial factors, such as the quality of the education provided, when assessing the *overall* health of the District.

In the government-wide financial statements, the District's activities are divided into three categories:

- *Governmental Activities* - Most of the District's programs and services are reported under this category including instruction, support services, operation and maintenance of plant services, pupil transportation, and extracurricular activities. These activities are primarily financed by property taxes, subsidies and grants from the federal and state governments.
- *Business-Type Activities* - The District operates an adult education program whereby it charges students, staff, and other users in order to cover the costs of the services provided. The District also operates a building trades program, which is funded by proceeds from house sales.
- *Component Unit* - The District has identified the Spaulding High School Foundation, LTD. (SHS Foundation) as a discretely presented component unit in accordance with GASB Statement No. 61, *The Financial Reporting Entity Omnibus*. Component units are legally separate entities that are included in the District's financial statements due to fiscal dependency or common management. In the case of the SHS

Foundation, it is a legally separate nonprofit entity. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements.

Reporting the District's Most Significant Funds

The analysis of the District's major funds begins on page 8. The fund financial statements, which provide detailed information about the most significant funds, not the District as a whole, begin on page 14. The District's funds are divided into three broad types - governmental, proprietary and fiduciary. Each type of fund uses a different accounting approach.

- *Governmental Funds* - Most of the District's activities are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. Governmental fund statements provide a detailed short-term view of the District's general government operations and the basic services it provides. Governmental fund information is used to determine whether there are more or less financial resources that can be spent in the near future to finance District programs. The relationship (or differences) between governmental activities (as reported in the statement of net position and the statement of activities) and governmental funds is described in the financial statements on pages 16 and 19.
- *Proprietary Funds* - Proprietary funds (described on pages 23 through 25) consist solely of activities treated as business-type activities in the government-wide financial statements. Since the same basis of accounting is used by proprietary funds and business-type activities, the information presented in total is essentially the same. The fund financial statements do provide some additional detail and information, such as cash flows.
- *Fiduciary Funds* - The District acts as fiscal agent for certain student groups and other outside groups. This activity is reported separately by the District. All of the District's fiduciary activities are reported in a separate statement on pages 26 and 27. These activities are excluded from the District's other statements because the District cannot use these assets to finance its operations and does not control these assets.

Financial Analysis of the District as a Whole

Recall that the statement of net position provides the perspective of the District as a whole (primary government and component unit). The Table below provides the District's net position at June 30, 2022 and June 30, 2021, respectively.

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
Assets			
Current assets	\$ 10,371,880	\$ 8,938,209	\$ 1,433,671
Noncurrent assets	<u>17,247,945</u>	<u>16,349,394</u>	<u>898,551</u>
Total Assets	<u>27,619,825</u>	<u>25,287,603</u>	<u>2,332,222</u>

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
Deferred outflows of resources	<u>1,011,935</u>	<u>1,420,871</u>	<u>(408,936)</u>
Liabilities			
Current liabilities	3,907,644	3,889,451	18,193
Noncurrent liabilities	<u>5,269,896</u>	<u>6,334,214</u>	<u>(1,064,318)</u>
Total Liabilities	<u>9,177,540</u>	<u>10,223,665</u>	<u>(1,046,125)</u>
Deferred inflows of resources	<u>1,074,930</u>	<u>741,836</u>	<u>333,094</u>
Net Position			
Net investment in capital assets	12,386,738	11,396,533	990,205
Restricted	4,059,494	3,059,812	999,682
Unrestricted	<u>1,933,058</u>	<u>1,286,628</u>	<u>646,430</u>
Total Net Position	\$ <u>18,379,290</u>	\$ <u>15,742,973</u>	\$ <u>2,636,317</u>

The District's net position consists of \$12.4 million invested in capital assets (such as buildings, and land). The restricted net position of \$4.1 million consists of the balances in capital projects funds that are voter committed for capital projects and tax stabilization, as well as restricted amounts for the Central Vermont Career Center Fund, restricted Grant Funds, restricted Food Service funds, and Other Special Revenue Fund restricted fund balances. The unrestricted net position of \$1.9 million is primarily made up of unassigned and assigned amounts in the General Fund and Capital Projects Fund.

The results of this year's operations as a whole are reported in the statement of activities on page 13. All expenses are reported in the first column. Specific charges, grants, revenues, and subsidies that directly relate to specific expense categories are listed as program revenues in the second, third, and fourth columns. The fifth and sixth columns show the amount of the District's governmental and business-type activities, respectively, that must be supported by general revenues and transfers. The eighth column shows amounts relating to the SHS Foundation component unit. The District's largest general revenue is the education spending grant. The table below takes the information from the statement of activities and rearranges the line items slightly to display total revenues for the year.

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
Expenses			
Education - General	\$ 52,329,280	\$ 54,319,164	\$ (1,989,884)
Education - Career Center	2,743,112	2,651,933	91,179
Grants	5,831,124	5,792,364	38,760
Food service	1,494,299	914,991	579,308
Other programs	236,675	11,560	225,115
Adult education	37,274	4,798	32,476
Component unit	1,470	-	1,470
Interest	<u>173,031</u>	<u>141,442</u>	<u>31,589</u>
Total Expenses	<u>62,846,552</u>	<u>63,836,252</u>	<u>(989,700)</u>

	<u>2022</u>	<u>2021</u>	<u>Net Change</u>
Program Revenues			
Grants and Contributions	26,861,113	29,467,864	(2,606,751)
Charges for Services	1,656,049	1,571,501	84,548
Other	334,556	183,855	150,701
Total Program Revenues	<u>28,851,718</u>	<u>31,223,220</u>	<u>(2,371,502)</u>
General Revenues			
Education Spending Grant	36,656,975	35,732,119	924,856
Interest income	105,917	127,341	(21,424)
Gain on sale of asset	(4,954)	-	(4,954)
Total General Revenues	<u>36,757,938</u>	<u>35,859,460</u>	<u>898,478</u>
Total Revenues	<u>65,609,656</u>	<u>67,082,680</u>	<u>(1,473,024)</u>
Change in Net Position	\$ <u>2,763,104</u>	\$ <u>3,246,428</u>	\$ <u>(483,324)</u>

The table above shows that total revenues were more total expenses for the District as a whole by \$2,763,104 for the year ended June 30, 2022. It should be noted that although the District is required to present government-wide information using the accrual basis of accounting, as detailed above, the District must still prepare its budgets and report its operations under the modified accrual basis of accounting used in the fund financial statements. Operations in relation to the District's budget will be discussed later in this report under the "Financial Analysis of the District by Funds" section.

The statement of activities breaks the expenses of the District into functions or programs. These expenses are offset by related revenues (charges for services, grants, and contributions) before the general revenues of the District are applied.

The dependence upon local taxes for governmental activities is apparent. Program revenue provides only 52.3% of the funding needed for instruction, the major program area of the District. Even if all of the unrestricted grants, subsidies, and contributions are used toward instruction, there remains a need for more than \$26.2 million of the funding for instruction to come from local taxes and other general revenues.

Financial Analysis of the District by Funds

As previously noted, the District uses a number of funds to control and manage resources for particular purposes. Information about the District's major governmental funds starts on page 14. These funds are accounted for using the modified accrual basis of accounting. Combined, the governmental funds had total revenues of \$65.5 million, and expenditures of \$64.0 million. The net change in fund balance for the year was an increase of \$1,768,367. The increase in fund balance is primarily related to strong grant funding and reduced operating costs due to the COVID pandemic. In addition workforce shortages has also contributed to the fund balance.

The general fund increased its fund balance by \$820,815 to a balance of \$2,350,301. The District had budgeted to utilize \$600,000 in prior year fund balance. The positive variance is attributed to total expenditures falling significantly below estimates.

Nonspendable fund balance in the amount of \$8,910 corresponds with the inventory amount included in assets. Restricted fund balance in the amount of \$2,160,129 is the fund balance for the Central Vermont Career Center Fund, Grant Funds, Food Service Fund, and Other Special Revenue Fund. The District's voters have committed \$317,605 for future capital projects and \$1,557,962 for tax stabilization. Remaining Board assigned fund balance of \$700,000 related to budgeted utilization during the year ending June 30, 2023, and \$537,132

was assigned for future capital projects. The District reported a remaining General Fund unassigned fund balance of \$1,650,301.

Long-term Debt

As of June 30, 2022, the District had an obligation to repay debt of \$4,663,821. The District is indebted to the Vermont Municipal Bond Bank for a 2021 series 1 bond which matures in December 2036. The two other notes mature in August 2028, and July 2026, respectively.

Financial Highlights

The District's budget is prepared according to Vermont law and is based on the modified accrual basis of accounting. The funds with a formally adopted budget are the General Fund, and the Central Vermont Career Center Fund. General Fund and Central Vermont Career Center Fund budget to actual statements can be found on pages 20 through 22 of this report.

Total General Fund revenue from all sources was \$709,866 lower than budgeted. Expenditures were \$2,668,929 lower than budgeted. The end result is that the District added \$820,815 to its fund balance.

Relative to the budget, the following significant variations occurred during the fiscal year:

- The District budgeted to utilize \$600,000 of excess fund balance from prior years to cover expenditures and those funds did not need to be utilized in the current year. They will be carried over to future years.
- State grant revenues were lower than anticipated but are offset by savings in expenditures.
- Federal grant revenues were higher than anticipated but are offset by related expenditures.
- Tuition revenue exceeded the anticipated budget by \$67,436. This resulted from a higher number of students from sending districts than was anticipated.
- Direct instruction and special education expenditures were less than anticipated due to a decrease in anticipated salaries, wages and benefits due to staffing shortages. In spite of advertising consistently, finding special education professionals and support staff has been difficult.

The Central Vermont Career Center Fund's expenditures were less than revenues in fiscal year 2022 and caused an increase in fund balance for the year of \$192,981. Revenues and expenditures vary from the operating budget, as shown on the Statement of Revenues and Expenditures - Budget and Actual - Central Vermont Career Center Fund. Management has reviewed and reported these variances to the District's Board and finds them to be acceptable. Certain budget to actual variances are described below:

- Revenues:

The Central Vermont Career Center Fund's revenue was below budget by \$27,390 due to a decrease in state grant revenue compared to what was budgeted. Certain programs did not operate in a complete manner due to COVID-19 therefore, this resulted in a decrease in revenue.

Intergovernmental - State: This was \$67,787 lower than the budget due to a decreased activity in the program overall.

- Expenditures:

Vocational education: This area shows the largest variance of \$134,079. The majority of the difference was due to fewer students attending outside vocational programs.

The District's combined fund balance for the General Fund and Central Vermont Career Center Fund at June 30, 2022 was \$2,702,036.

The District's Future

The District has one of the lowest per pupil spending compared to other schools in Vermont. The District will likely not be able to continue to sustain this low spending in future years because of collective bargaining agreement increases as well as the double-digit health insurance increases over the past 3 years. The unfunded legislative, associations, and agency of education mandates continue to present a financial hardship to this District. One example is 16 V.S.A. 1944d, Employer Annual Charge for Teacher Health Care. This is an annual assessment paid to the State of Vermont Office of the State Treasurer for teachers new to the retirement system on July 1, 2015. The District paid \$182,082 in fiscal year 2022 and this number will continue to increase exponentially each year. In addition, Act 11 of 2018 resulted in the arbitrator choosing the Vermont NEA's proposal which has had significant impact, increasing the cost of health insurance benefits to the District. Student enrollment continues to decline as well, causing equalized pupil counts to decrease year over year.

The COVID-19 pandemic has challenged districts across Vermont. Barre received Coronavirus Relief Funds and ESSER funding which helped to supply our staff and students with PPE as well as resources to learn remotely. The District remains committed to providing students and staff with the resources that will provide them a quality education.

The Board Chair advocated for the development of a Vision, Mission, and Strategic Plan for the District. A Design Team was convened and worked with many stakeholders to create this plan with the focus on students, staff, and community. "Our strategic plan guides the work of every member of our community."

While focusing on educational advancement, the District has also emphasized the need to have appropriate facilities because the District believes that the school environment also impacts good education. The District continues to maintain all buildings and grounds with safety and aesthetically pleasing environment in mind. In addition, the District reached out to voters on March 6, 2020 seeking approval to acquire property and to build an alternative school. The current program was in a leased building during the year ended June 30, 2021. This new facility named Spaulding Educational Alternatives (SEA) had an enrollment of 40-45 students in FY22 and increased that number currently to 45-50. The overall goal was to serve 60 students. With the program in its 2nd year, administration and staff are looking at creative ways, including staggered schedules, to serve this higher number of students which will hopefully incorporate middle school students. This program is a huge success for the District as it increases opportunities for students, and reduces the cost of sending students out of our community to expensive independent programs. In addition, in FY23 the District was awarded approval by the AOE to utilize ARP ESSER funds to upgrade the HVAC system and install sprinkler system in the remaining areas of the Spaulding High School. These projects along with a lighting upgrade is taking place during FY23 and FY24. The District is being proactive as it prepares for the mandated discontinued use of fluorescent light bulbs.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Business Manager at the central office at 120 Ayers Street, Barre, VT 05641.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022
(Page 1 of 2)

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental</u>	<u>Business-type</u>	<u>Totals</u>	<u>Spaulding</u>
	<u>Activities</u>	<u>Activities</u>		<u>High School</u>
				<u>Foundation, LTD.</u>
ASSETS:				
Current assets -				
Cash and cash equivalents	\$ 6,547,330	\$ -	\$ 6,547,330	\$ 23,784
Accounts receivable	3,638,304	-	3,638,304	-
Inventory	8,910	-	8,910	-
Due from (to) other activities	74,489	79,050	153,539	14
Total current assets	<u>10,269,033</u>	<u>79,050</u>	<u>10,348,083</u>	<u>23,798</u>
Noncurrent assets -				
Capital assets	45,883,453	-	45,883,453	-
less - accumulated depreciation	(28,832,894)	-	(28,832,894)	-
Lease assets	328,220	-	328,220	-
less - accumulated amortization	(130,834)	-	(130,834)	-
Total noncurrent assets	<u>17,247,945</u>	<u>-</u>	<u>17,247,945</u>	<u>-</u>
Total assets	<u>27,516,978</u>	<u>79,050</u>	<u>27,596,028</u>	<u>23,798</u>
DEFERRED OUTFLOWS				
OF RESOURCES:				
Deferred pension expense	<u>1,011,935</u>	<u>-</u>	<u>1,011,935</u>	<u>-</u>
LIABILITIES:				
Current liabilities -				
Accounts payable	660,952	-	660,952	-
Accrued expenses	2,660,940	-	2,660,940	-
Current portion - Long-term debt	457,497	-	457,497	-
- Lease liability	79,972	-	79,972	-
Accrued interest	48,284	-	48,284	-
Total current liabilities	<u>3,907,645</u>	<u>-</u>	<u>3,907,645</u>	<u>-</u>
Noncurrent liabilities -				
Accrued compensated absences	149,230	-	149,230	-
Net pension liability	795,230	-	795,230	-
Long-term debt	4,206,324	-	4,206,324	-
Lease liability	119,112	-	119,112	-
Total noncurrent liabilities	<u>5,269,896</u>	<u>-</u>	<u>5,269,896</u>	<u>-</u>
Total liabilities	<u>9,177,541</u>	<u>-</u>	<u>9,177,541</u>	<u>-</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF NET POSITION
JUNE 30, 2022
(Page 2 of 2)

	<u>Primary Government</u>			<u>Component Unit</u>
	<u>Governmental</u>	<u>Business-type</u>	<u>Totals</u>	<u>Spaulding</u>
	<u>Activities</u>	<u>Activities</u>		<u>High School</u>
				<u>Foundation, LTD.</u>
DEFERRED INFLOWS				
OF RESOURCES:				
Deferred pension credits	1,059,828	-	1,059,828	-
Unavailable grants	15,102	-	15,102	-
Total deferred inflows of resources	1,074,930	-	1,074,930	-
NET POSITION:				
Net investment in capital assets	12,386,738	-	12,386,738	-
Restricted	4,035,696	-	4,035,696	23,798
Unrestricted	1,854,008	79,050	1,933,058	-
Total net position	\$ 18,276,442	\$ 79,050	\$ 18,355,492	\$ 23,798

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022

FUNCTIONS/PROGRAMS:	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	<u>Expenses</u>	<u>Grants and Contributions</u>	<u>Charges for Services</u>	<u>Other</u>	<u>Primary Government</u>		<u>Totals</u>	<u>Component Unit Spaulding High School Foundation, LTD.</u>
					<u>Governmental Activities</u>	<u>Business-type Activities</u>		
Governmental activities -								
Education - General	\$ 52,329,280	\$ 16,726,460	\$ 288,367	\$ 87,676	\$ (35,226,777)	\$ -	\$ (35,226,777)	\$ -
- Career Center	2,743,112	2,064,429	1,225,189	14,435	560,941	-	560,941	-
Grants	5,831,124	6,270,334	-	106,838	546,048	-	546,048	-
Food service	1,494,299	1,766,425	116,593	-	388,719	-	388,719	-
Other programs	236,675	-	-	125,607	(111,068)	-	(111,068)	-
Interest	173,031	-	-	-	(173,031)	-	(173,031)	-
Total governmental activities	<u>62,807,521</u>	<u>26,827,648</u>	<u>1,630,149</u>	<u>334,556</u>	<u>(34,015,168)</u>	<u>-</u>	<u>(34,015,168)</u>	<u>-</u>
Business-type activities -								
Adult education	37,274	22,965	25,900	-	-	11,591	11,591	-
Building trades	287	-	-	-	-	(287)	(287)	-
Total business-type activities	<u>37,561</u>	<u>22,965</u>	<u>25,900</u>	<u>-</u>	<u>-</u>	<u>11,304</u>	<u>11,304</u>	<u>-</u>
Total primary government	\$ <u>62,845,082</u>	\$ <u>26,850,613</u>	\$ <u>1,656,049</u>	\$ <u>334,556</u>	<u>(34,015,168)</u>	<u>11,304</u>	<u>(34,003,864)</u>	<u>-</u>
Component unit	\$ <u>1,470</u>	\$ <u>10,500</u>	\$ <u>-</u>	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,030</u>
GENERAL REVENUES - EDUCATION SPENDING GRANT					36,656,975	-	36,656,975	-
- INTEREST INCOME					105,917	-	105,917	-
- GAIN ON SALE OF ASSET					-	(4,954)	(4,954)	-
					<u>36,762,892</u>	<u>(4,954)</u>	<u>36,757,938</u>	<u>-</u>
CHANGE IN NET POSITION					2,747,724	6,350	2,754,074	9,030
NET POSITION, July 1, 2021, RESTATED					<u>15,528,718</u>	<u>72,700</u>	<u>15,601,418</u>	<u>14,768</u>
NET POSITION, June 30, 2022					\$ <u>18,276,442</u>	\$ <u>79,050</u>	\$ <u>18,355,492</u>	\$ <u>23,798</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 1 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Other Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
ASSETS								
Cash and cash equivalents	\$ 6,448,204	\$ -	\$ -	\$ 99,126	\$ -	\$ -	\$ -	\$ 6,547,330
Inventory	-	-	-	8,910	-	-	-	8,910
Accounts receivable	3,524,973	800	-	112,531	-	-	-	3,638,304
Due from other funds	<u>-</u>	<u>357,170</u>	<u>807,009</u>	<u>806,288</u>	<u>267,106</u>	<u>864,737</u>	<u>1,557,962</u>	<u>4,660,272</u>
Total assets	\$ <u>9,973,177</u>	\$ <u>357,970</u>	\$ <u>807,009</u>	\$ <u>1,026,855</u>	\$ <u>267,106</u>	\$ <u>864,737</u>	\$ <u>1,557,962</u>	\$ <u>14,854,816</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND EQUITY								
LIABILITIES:								
Accounts payable	\$ 379,811	\$ 2,053	\$ 194,162	\$ 74,926	\$ -	\$ 10,000	\$ -	\$ 660,952
Accrued expenditures	2,656,758	4,182	-	-	-	-	-	2,660,940
Due to other funds	<u>4,585,783</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,585,783</u>
Total liabilities	<u>7,622,352</u>	<u>6,235</u>	<u>194,162</u>	<u>74,926</u>	<u>-</u>	<u>10,000</u>	<u>-</u>	<u>7,907,675</u>
DEFERRED INFLOWS OF RESOURCES:								
Unavailable grants	<u>524</u>	<u>-</u>	<u>14,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,102</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 2 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Other Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
FUND EQUITY:								
Fund balances -								
Nonspendable	-	-	-	8,910	-	-	-	8,910
Restricted	-	351,735	598,269	943,019	267,106	-	-	2,160,129
Committed	-	-	-	-	-	317,605	1,557,962	1,875,567
Assigned	700,000	-	-	-	-	537,132	-	1,237,132
Unassigned	<u>1,650,301</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,650,301</u>
Total fund balance								
(deficit)	<u>2,350,301</u>	<u>351,735</u>	<u>598,269</u>	<u>951,929</u>	<u>267,106</u>	<u>854,737</u>	<u>1,557,962</u>	<u>6,932,039</u>
 Total liabilities, deferred inflows of resources and fund equity	 \$ <u>9,973,177</u>	 \$ <u>357,970</u>	 \$ <u>807,009</u>	 \$ <u>1,026,855</u>	 \$ <u>267,106</u>	 \$ <u>864,737</u>	 \$ <u>1,557,962</u>	 \$ <u>14,854,816</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2022
(Page 3 of 3)

**RECONCILIATION OF THE BALANCE SHEET - GOVERNMENTAL FUNDS
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION:**

Amount reported on Balance Sheet - Governmental Funds - total fund balances \$ 6,932,039

Amounts reported for governmental activities in the Government-wide
Statement of Net Position are different because -

Capital assets used in governmental funds are not financial resources and are
therefore not reported in the funds.

Capital assets	45,883,453
Accumulated depreciation	(28,832,894)
Lease assets	328,220
Accumulated amortization	(130,834)

Liabilities not due and payable in the year are not reported in the
governmental funds.

Accrued compensated absences	(149,230)
Long-term debt	(4,663,821)
Accrued interest on long-term debt	(48,284)
Lease liability	(199,084)

Balances related to net pension asset or liability and related deferred outflows/inflows
of resources are not reported in the governmental funds.

Deferred pension expense	1,011,935
Deferred pension credits	(1,059,828)
Net pension liability	<u>(795,230)</u>

Net position of governmental activities - Government-wide Statement of Net Position \$ 18,276,442

The notes to financial statements are an integral part of this statement.

DRAFT January 5, 2023

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 1 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Other Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
REVENUES:								
Education spending grant	\$ 36,656,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,656,975
Intergovernmental -								
State	16,664,067	2,064,429	626,749	17,474	-	-	-	19,372,719
Federal	37,672	-	5,643,585	1,748,951	-	-	-	7,430,208
Local -								
Tuition	267,436	1,201,182	-	-	-	-	-	1,468,618
Charges for services	20,931	24,007	-	116,593	-	-	-	161,531
E-rate	24,721	-	-	-	-	-	-	24,721
Interest	105,566	-	-	6	-	345	-	105,917
Other	53,139	14,435	106,838	-	125,607	-	-	300,019
Total revenues	<u>53,830,507</u>	<u>3,304,053</u>	<u>6,377,172</u>	<u>1,883,024</u>	<u>125,607</u>	<u>345</u>	<u>-</u>	<u>65,520,708</u>
EXPENDITURES:								
Salaries	24,966,660	1,622,346	3,399,696	53,683	-	-	-	30,042,385
Benefits	14,878,538	423,399	933,159	17,201	-	-	-	16,252,297
Professional services	3,099,537	42,522	726,478	1,207,381	28,189	23,724	-	5,127,831
Purchased services	5,576,754	66,464	107,249	1,799	-	-	-	5,752,266
Supplies and materials	1,416,490	450,673	655,399	153,193	72,368	109,771	-	2,857,894
Facilities	992,144	125,787	9,143	19,192	-	2,623	-	1,148,889
Miscellaneous	-	-	-	1,017	-	-	-	1,017
Capital outlay - capital assets	635,736	115,022	288,144	7,025	-	1,029,950	-	2,075,877
Capital outlay - leases	210,945	-	-	-	-	-	-	210,945
Debt service - debt principal	247,783	41,257	-	-	-	-	-	289,040

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

(Page 2 of 3)

	<u>General Fund</u>	<u>Central Vermont Career Center Fund</u>	<u>Grant Funds</u>	<u>Food Service Fund</u>	<u>Other Special Revenue Fund</u>	<u>Capital Projects Fund</u>	<u>Tax Stabilization Fund</u>	<u>Totals Governmental Funds</u>
EXPENDITURES								
(CONTINUED):								
Debt service - lease principal	90,329	1,863	-	-	-	-	-	92,192
- debt interest	166,322	8,024	-	-	-	-	-	174,346
- lease interest	4,709	157	-	-	-	-	-	4,866
Total expenditures	<u>52,285,947</u>	<u>2,897,514</u>	<u>6,119,268</u>	<u>1,460,491</u>	<u>100,557</u>	<u>1,166,068</u>	<u>-</u>	<u>64,029,845</u>
EXCESS OF REVENUES OR (EXPENDITURES)	<u>1,544,560</u>	<u>406,539</u>	<u>257,904</u>	<u>422,533</u>	<u>25,050</u>	<u>(1,165,723)</u>	<u>-</u>	<u>1,490,863</u>
OTHER FINANCING SOURCES (USES):								
Proceeds from lease	210,945	-	-	-	-	-	-	210,945
Insurance recovery	76,559	-	-	-	-	-	-	76,559
Other transfers (Note 14)	-	(10,000)	-	-	-	-	-	(10,000)
Transfers in (out)	<u>(1,011,249)</u>	<u>(203,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>614,807</u>	<u>600,000</u>	<u>-</u>
Total other financing sources (uses)	<u>(723,745)</u>	<u>(213,558)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>614,807</u>	<u>600,000</u>	<u>277,504</u>
NET CHANGE IN FUND BALANCES	820,815	192,981	257,904	422,533	25,050	(550,916)	600,000	1,768,367
FUND BALANCES, JULY 1, 2021, RESTATED	<u>1,529,486</u>	<u>158,754</u>	<u>340,365</u>	<u>529,396</u>	<u>242,056</u>	<u>1,405,653</u>	<u>957,962</u>	<u>5,163,672</u>
FUND BALANCES, June 30, 2022	\$ <u>2,350,301</u>	\$ <u>351,735</u>	\$ <u>598,269</u>	\$ <u>951,929</u>	\$ <u>267,106</u>	\$ <u>854,737</u>	\$ <u>1,557,962</u>	\$ <u>6,932,039</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2022
(Page 3 of 3)

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES:

Net change in fund balances - total governmental funds	\$ 1,768,367
Amounts reported for governmental activities in the Government-wide Statement of Activities are different because -	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation or amortization expense.	
Additions to capital assets, net of dispositions	2,075,606
Depreciation	(1,374,441)
Additions to lease assets, net of dispositions	210,945
Amortization	(94,246)
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position.	
Proceeds from lease	(210,945)
Principal payments on long-term debt	289,040
(Increase)/decrease in accrued interest on long-term debt	6,181
Principal payments on lease	92,192
Changes in other post-employment benefits accumulated by employees will increase or decrease the liability reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
(Increase)/decrease in accrued compensated absences	27,047
Changes in net pension asset or liability and related deferred outflows/inflows of resources will increase or decrease the amounts reported in the government-wide statements, but are only recorded as an expenditure when paid in the governmental funds.	
Net (increase) decrease in net pension obligation	<u>(42,022)</u>
Change in net position of governmental activities - Government-wide Statement of Activities	\$ <u><u>2,747,724</u></u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

(Page 1 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis)	Variance Over (Under)
REVENUES:			
Tuition	\$ 200,000	\$ 267,436	\$ 67,436
Fund balance appropriation	600,000	-	(600,000)
Charges for services	15,000	20,931	5,931
Education spending grant	36,656,975	36,656,975	-
Intergovernmental - State	8,448,656	8,272,639	(176,017)
- Federal	-	37,672	37,672
E-rate	-	24,721	24,721
Interest	120,000	105,566	(14,434)
Other	108,314	53,139	(55,175)
Total revenues	<u>46,148,945</u>	<u>45,439,079</u>	<u>(709,866)</u>
EXPENDITURES:			
Direct instruction	16,581,212	15,436,810	(1,144,402)
Special education	11,043,008	9,707,074	(1,335,934)
Vocational education	955,000	923,359	(31,641)
Athletics	541,038	540,502	(536)
Co-curricular	219,000	189,541	(29,459)
Guidance services	967,010	996,681	29,671
Health services	501,028	452,005	(49,023)
Psychological services	1,168,412	1,086,647	(81,765)
Behavioral services	57,518	80,159	22,641
Speech pathology and audiology services	924,544	833,845	(90,699)
Occupational therapy	256,444	201,802	(54,642)
Other support services	122,092	76,263	(45,829)
Instruction and curriculum development	722,293	471,796	(250,497)
Library and media services	441,095	388,844	(52,251)
Board of education	366,594	331,964	(34,630)
Executive administration	295,505	281,204	(14,301)
Office of the principal	2,032,048	1,873,449	(158,599)
Other support services	661,170	639,579	(21,591)
Fiscal services	530,379	522,031	(8,348)
Public information services	97,538	94,199	(3,339)
Personnel services	240,440	274,576	34,136
Administrative technology services	1,175,947	1,253,014	77,067
Operation and maintenance of buildings	4,185,286	4,472,223	286,937
Transportation	1,737,062	2,141,902	404,840
Debt service - capital construction	300,840	293,475	(7,365)

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2022

(Page 2 of 2)

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under)
EXPENDITURES (CONTINUED):			
Debt service - other	230,000	120,630	(109,370)
Total expenditures	<u>46,352,503</u>	<u>43,683,574</u>	<u>(2,668,929)</u>
 EXCESS OF REVENUES OR (EXPENDITURES)	 (203,558)	 1,755,505	 1,959,063
 OTHER FINANCING SOURCES (USES):			
Insurance recovery	-	76,559	76,559
Transfers in (out), net	<u>203,558</u>	<u>(1,011,249)</u>	<u>(1,214,807)</u>
Total other financing sources (uses):	<u>203,558</u>	<u>(934,690)</u>	<u>(1,138,248)</u>
 NET CHANGE IN FUND BALANCE	 \$ <u>-</u>	 \$ <u>820,815</u>	 \$ <u>820,815</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES AND EXPENDITURES -
BUDGET AND ACTUAL - CENTRAL VERMONT CAREER CENTER FUND
FOR THE YEAR ENDED JUNE 30, 2022

	Original and Final <u>Budget</u>	Actual (Budgetary Basis) <u>Basis)</u>	Variance Over (Under)
REVENUES:			
Tuition	\$ 1,196,226	\$ 1,201,182	\$ 4,956
Charges for services	3,000	24,007	21,007
Intergovernmental - State	2,132,216	2,064,429	(67,787)
Other	<u>-</u>	<u>14,434</u>	<u>14,434</u>
Total revenues	<u>3,331,442</u>	<u>3,304,052</u>	<u>(27,390)</u>
EXPENDITURES:			
Special education	81,792	77,641	(4,151)
Vocational education	1,989,256	1,855,177	(134,079)
Guidance services	77,030	3,406	(73,624)
Health services	30,281	30,132	(149)
Other improvement instruction services	2,760	4,879	2,119
Library and media services	19,115	18,552	(563)
Office of the principal	556,940	516,360	(40,580)
Administrative technology services	52,730	36,480	(16,250)
Operation and maintenance of buildings	276,940	305,605	28,665
Debt service - capital construction	<u>41,040</u>	<u>49,281</u>	<u>8,241</u>
Total expenditures	<u>3,127,884</u>	<u>2,897,513</u>	<u>(230,371)</u>
EXCESS OF REVENUES OR (EXPENDITURES)	203,558	406,539	202,981
OTHER FINANCING SOURCES (USES):			
Other transfers (Note 14)	-	(10,000)	10,000
Transfers in (out), net	<u>(203,558)</u>	<u>(203,558)</u>	<u>-</u>
Total other financing sources (uses):	<u>(203,558)</u>	<u>(213,558)</u>	<u>10,000</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	\$ <u>192,981</u>	\$ <u>192,981</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
JUNE 30, 2022

	<u>Adult Education Fund</u>	<u>Building Trades Fund</u>	<u>Totals Proprietary Funds</u>
ASSETS:			
Current assets -			
Due from other funds	\$ 82,138	\$ -	\$ 82,138
	<u>82,138</u>	<u>-</u>	<u>82,138</u>
Total assets			
	<u>82,138</u>	<u>-</u>	<u>82,138</u>
LIABILITIES:			
Current liabilities -			
Due to other funds	-	3,088	3,088
	<u>-</u>	<u>3,088</u>	<u>3,088</u>
Total liabilities			
	<u>-</u>	<u>3,088</u>	<u>3,088</u>
NET POSITION:			
Unrestricted	82,138	(3,088)	79,050
	<u>82,138</u>	<u>(3,088)</u>	<u>79,050</u>
Total net position	\$ 82,138	\$ (3,088)	\$ 79,050
	<u>\$ 82,138</u>	<u>\$ (3,088)</u>	<u>\$ 79,050</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN NET POSITION - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
OPERATING REVENUES:			
Tuition	\$ 25,900	\$ -	\$ 25,900
Intergovernmental - State	<u>22,965</u>	<u>-</u>	<u>22,965</u>
Total operating revenues	<u>48,865</u>	<u>-</u>	<u>48,865</u>
OPERATING EXPENSES:			
Salaries	33,055	-	33,055
Employee benefits	625	-	625
Purchased services	-	287	287
Supplies and materials	<u>3,594</u>	<u>-</u>	<u>3,594</u>
Total operating expenses	<u>37,274</u>	<u>287</u>	<u>37,561</u>
OPERATING INCOME (LOSS)	11,591	(287)	11,304
NONOPERATING REVENUES (EXPENSES):			
Gain/(loss) on sale of house	<u>-</u>	<u>(4,954)</u>	<u>(4,954)</u>
CHANGE IN NET POSITION	11,591	(5,241)	6,350
NET POSITION, July 1, 2021	<u>70,547</u>	<u>2,153</u>	<u>72,700</u>
NET POSITION, June 30, 2022	\$ <u>82,138</u>	\$ <u>(3,088)</u>	\$ <u>79,050</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	Adult Education <u>Fund</u>	Building Trades <u>Fund</u>	Totals Proprietary <u>Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:			
Cash received from customers	\$ 25,900	\$ -	\$ 25,900
Cash provided from state grants	22,965	-	22,965
Cash paid to suppliers for goods and services	(3,594)	(287)	(3,881)
Cash paid to employees for services	<u>(33,680)</u>	<u>-</u>	<u>(33,680)</u>
Net cash provided (used) by operating activities	<u>11,591</u>	<u>(287)</u>	<u>11,304</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Increase (decrease) in balance due to/from the General Fund	<u>(11,591)</u>	<u>(33,713)</u>	<u>(45,304)</u>
Net cash provided (used) by noncapital financing activities	<u>(11,591)</u>	<u>(33,713)</u>	<u>(45,304)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:			
Proceeds from sale of house	<u>-</u>	<u>34,000</u>	<u>34,000</u>
Net cash provided (used) by capital financing activities	<u>-</u>	<u>34,000</u>	<u>34,000</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-
CASH, AND CASH EQUIVALENTS July 1, 2021	<u>-</u>	<u>-</u>	<u>-</u>
CASH, AND CASH EQUIVALENTS June 30, 2022	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating income (loss)	\$ <u>11,591</u>	\$ <u>(287)</u>	\$ <u>11,304</u>
Net cash provided (used) by operating activities	<u>\$ 11,591</u>	<u>\$ (287)</u>	<u>\$ 11,304</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2022

	<u>Custodial Funds</u>
ASSETS:	
Cash and cash equivalents	\$ <u>328,793</u>
LIABILITIES:	
Due to other funds	<u>153,553</u>
NET POSITION:	
Restricted - extracurricular activities	\$ <u>175,240</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
STATEMENT OF CHANGES IN NET POSITION -
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Custodial Funds</u>
ADDITIONS:	
Extracurricular related contributions	\$ 342,367
Employee elected savings	44,981
Interest	54
	<u>387,402</u>
DEDUCTIONS:	
Extracurricular activities	328,612
Employee elected withdrawals	64,860
	<u>393,472</u>
CHANGE IN NET POSITION	(6,070)
NET POSITION, July 1, 2021, RESTATED	<u>181,310</u>
NET POSITION, June 30, 2022	\$ <u>175,240</u>

The notes to financial statements are an integral part of this statement.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies:

The Barre Unified Union School District #97 (the District) is organized according to State law under the governance of the Board of Education (the Board) to provide public education to preschool through 12th grade students across two communities: Barre City and Barre Town, Vermont. The District operates three schools serving approximately 2,500 students including the Central Vermont Career Center, Barre. Students from other districts attend the schools by tuition arrangements.

- A. Reporting entity - The District is a primary unit of government under reporting criteria established by the Governmental Accounting Standards Board (GASB). Those criteria include a separately elected governing body, separate legal standing, and fiscal independence from other state and local governmental entities.

Spaulding High School Foundation, LTD. - The District identified the Spaulding High School Foundation, Ltd. (SHS Foundation) as a discretely presented component unit for the year ended June 30, 2022. The SHS Foundation is a legally separate nonprofit entity from the District. The relationship between the SHS Foundation and the District includes a financial benefit, as the intent of the SHS Foundation is to support the District. The SHS Foundation is reported in a separate column in the District's government-wide financial statements. The notes to the financial statements focus on the District as the primary government.

The financial statements of the District have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The GASB periodically updates its codification of the existing *Governmental Accounting and Financial Reporting Standards* which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes U.S. GAAP for governmental units.

- B. Government-wide and fund financial statements - The basic financial statements include both government-wide and fund financial statements. The government-wide financial statements (the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the District. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

In the government-wide Statement of Net Position, the financial position of the District is consolidated and incorporates capital assets as well as all long-term debt and obligations. The government-wide Statement of Activities reflects both the gross and net costs by category. Direct expenses that are clearly identifiable with the category are offset by program revenues of the category. Program revenues include charges for services provided by a particular function or program and grants that are restricted to meeting the operational or capital requirements of the particular segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. Nonmajor funds, if any, are summarized in a single column.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies (continued):

- C. Basis of presentation - The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, deferred outflows/inflows of resources, fund balances or net position, revenues, and expenditures or expenses, as appropriate.

The District reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the District. It is used to account for all financial resources, except those required to be accounted for in another fund.

Central Vermont Career Center Fund - This fund is the operating fund of the Central Vermont Career Center, Barre, which provides career focused programs for the District.

Grant Funds - This fund is used to account for the proceeds of specific revenue sources related to federal, state and local grants that are restricted to expenditures for specified services.

Food Service Fund - This fund is used to account for the operations of the food service program. The food service program provides lunches for the students of the District.

Other Special Revenue Fund - This fund is used to account for the specific revenue sources of the District's afterschool program and other restricted funds received by outside donors or certain grantors.

Capital Projects Fund - This fund is used to account for the acquisition or construction of major capital facilities.

Tax Stabilization Fund - This fund is used to account for resources that are voter committed for future use.

The District reports the following major proprietary funds:

Adult Education Fund - This fund is used to account for tuition received from adult graduates and other resources for further education.

Building Trades Fund - This fund is used to account for the construction and sale of homes built by students.

The District also reports fiduciary funds which are used to account for assets held in a custodial capacity (Custodial Funds) for the benefit of parties outside of the District. The District's fiduciary funds are the Custodial Funds.

- D. Measurement focus and basis of accounting - The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies (continued):

D. Measurement focus and basis of accounting (continued) -

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as they become both measurable and available. "Measurable" means the amount of the transaction that can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures generally are recorded when the fund liability is incurred, if measurable, as under accrual accounting. However, debt service expenditures are recorded only when payment is made.

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the fund's principal ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

- E. Budgets and budgetary accounting -** The District adopts annual budgets for the General Fund, and the Central Vermont Career Center Fund at an annual meeting. The accounting method used for the budget presentation varies from U.S. GAAP as described in note 9. Formal budgetary integration is employed as a management control during the year for the General Fund, and the Central Vermont Career Center Fund. The District does not legally adopt budgets for other governmental funds. All budgeted amounts lapse at year end.

Transfers of budgeted amounts between line items require approval of management. The budgets are presented in these financial statements. Board approval is required for interfund transfers and budget transfers between personnel and operating costs.

- F. Use of estimates -** The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and deferred outflows/inflows of resources as well as disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Actual results could differ from those estimates.
- G. Risk management -** The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and others; environmental liability; and natural disasters. The District manages these risks through commercial insurance packages and participation in public entity risk pools covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the District. There were no settlements in excess of the insurance coverage in any of the past three fiscal years.
- H. Cash, cash equivalents and investments -** The District considers all cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition to be cash and cash equivalents. Investments and unrealized gains and losses are reflected in the individual fund and government-wide financial statements. Investments of the District are reported at fair value using quoted prices in active markets for identical assets. This is considered a level 1 input valuation technique under the framework established by U.S. GAAP for measuring fair value. The

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies (continued):

H. Cash, cash equivalents and investments (continued) -

District does not own investments valued with level 2 or level 3 inputs, which would use quoted prices for similar assets, or in inactive markets, or other methods for estimating fair value.

I. Inventory - Inventory is valued using the average cost method. Inventory is recorded as an expense when consumed rather than when purchased.

J. Prepaid items - Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

K. Capital assets - Capital assets, which include land, buildings, equipment, vehicles and infrastructure, are reported in the applicable governmental or business-type activities column of the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The District does not retroactively report infrastructure assets. There have been no infrastructure additions since the implementation of GASB Statement No. 34. Donated capital assets are recorded at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed. Net interest costs are capitalized on projects during the construction period. Normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Capital assets are depreciated using the straight-line method over the useful lives shown below.

Land improvements	5 - 50 years
Buildings and improvements	5 - 50 years
Equipment and fixtures	3 - 20 years
Vehicles	5 years
Software	3 - 5 years

L. Deferred outflows/inflows of resources - In addition to assets and liabilities, deferred outflows of resources and deferred inflows of resources are reported as separate sections in the applicable statement of net position or balance sheet. Deferred outflows of resources represent a consumption of net position that applies to a future period and will not be recognized as an outflow of resources in the current period. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources in the current period.

M. Accrued compensated absences - The District allows employees to accrue sick leave benefits based on the terms of their employment contract. Teachers are eligible to receive \$15 per day of accrued sick leave up to 100 days at termination. Para-educators employed 15 years or more are eligible to receive \$20 per day for unused accumulated sick leave up to a maximum of 100 days. Accrued compensated absences at June 30, 2022 of \$149,230 have been recorded as a noncurrent liability in the Government-wide Statement of Net Position but not in the fund financial statements.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

1. Summary of significant accounting policies (continued):

N. Long-term obligations - Governmental activities, business-type activities, and proprietary funds report long-term debt and other long-term obligations as liabilities in the applicable statement of net position. Governmental funds report the amount of debt issued as other financing sources and the repayment of debt as debt service expenditures.

O. Fund equity - In the fund financial statements, governmental funds may report five categories of fund balances: nonspendable, restricted, committed, assigned and unassigned.

Nonspendable fund balance includes amounts associated with inventory, prepaid expenditures, long-term loans or notes receivable, and trust fund principal to be held in perpetuity.

Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes determined by the District's highest level of decision making authority, the voters, as a result of articles passed at Annual or Special Meetings.

Assigned fund balance includes amounts that are intended to be used by the District for specific purposes as authorized by the Board.

Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in another classification. Deficits are also classified as unassigned.

The District's policy is to apply expenditures to fund balance in the order of restricted, committed, assigned and unassigned unless the Board specifies otherwise.

P. On-behalf payments - The State of Vermont makes payments on behalf of the District's teachers to the Vermont State Teachers' Retirement System (VSTRS) for pension and other postemployment benefits (OPEB). The District recognizes these on-behalf payments as intergovernmental grant revenues and education expenses or expenditures, as appropriate, in the government-wide financial statements and in the Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds. The amounts are not budgeted and have been excluded from the budget basis statements; see note 9 for reconciling details.

Q. New accounting standards - The District has implemented GASB Statement No. 87, *Leases*. This statement improves accounting and financial reporting for leases by state and local governments. The impact on these financial statements is the presentation of the District's leases for vehicles, and equipment which have been reported in accordance with GASB Statement No. 87.

2. Deposits:

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. As of June 30, 2022, \$116,667 of the District's deposits were uninsured and uncollateralized.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

3. Capital assets:

Capital asset activity for the year ended June 30, 2022 has been detailed below.

	Balance June 30, 2021	Additions	Retirements	Balance June 30, 2022
Governmental activities -				
Capital assets, not depreciated:				
Land	\$ 604,595	\$ -	\$ -	\$ 604,595
Construction in progress	2,396,168	774,753	3,170,921	-
Total capital assets, not depreciated	<u>3,000,763</u>	<u>774,753</u>	<u>3,170,921</u>	<u>604,595</u>
Capital assets, depreciated:				
Land improvements	32,349	-	-	32,349
Buildings and improvements	35,015,511	3,837,960	5,414	38,848,057
Equipment and fixtures	5,312,516	493,874	34,544	5,771,846
Vehicles	378,995	140,211	18,500	500,706
Software	125,900	-	-	125,900
Total capital assets, depreciated	<u>40,865,271</u>	<u>4,472,045</u>	<u>58,458</u>	<u>45,278,858</u>
Less accumulated depreciation for:				
Land improvements	31,326	1,023	-	32,349
Buildings and improvements	22,682,840	1,053,984	5,143	23,731,681
Equipment and fixtures	4,396,478	290,556	34,544	4,652,490
Vehicles	280,096	28,878	18,500	290,474
Software	125,900	-	-	125,900
Total accumulated depreciation	<u>27,516,640</u>	<u>1,374,441</u>	<u>58,187</u>	<u>28,832,894</u>
Total capital assets, depreciated, net	<u>13,348,631</u>	<u>3,097,604</u>	<u>271</u>	<u>16,445,964</u>
Capital assets, net	\$ <u>16,349,394</u>	\$ <u>3,872,357</u>	\$ <u>3,171,192</u>	\$ <u>17,050,559</u>

Depreciation expense of \$1,374,441 in the governmental activities was allocated to expenses of the education function (\$1,333,608), and food service (\$40,833) programs based on capital assets assigned to those functions.

4. Interfund receivable and payable balances:

Interfund receivable and payable balances, due to the pooling of cash in the General Fund for cash receipts and disbursements, as of June 30, 2022 are as follows:

	Interfund Receivables	Interfund Payables
Governmental funds -		
General Fund	\$ -	\$ 4,585,783
Central Vermont Career Center Fund	357,170	-
Grant Funds	807,009	-
Food Service Fund	806,288	-
Afterschool Program Fund	267,106	-

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

4. Interfund receivable and payable balances (continued):

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Governmental funds (continued) -		
Capital Projects Fund	864,737	-
Tax Stabilization Fund	<u>1,557,962</u>	<u>-</u>
	<u>4,660,272</u>	<u>4,585,783</u>
Proprietary funds -		
Adult Education Fund	82,138	-
Building Trades Fund	<u>-</u>	<u>3,088</u>
	<u>82,138</u>	<u>3,088</u>
Fiduciary funds -		
Custodial Funds	<u>-</u>	<u>153,553</u>
Component unit -		
Spaulding High School Foundation	<u>14</u>	<u>-</u>
	<u>\$ 4,742,424</u>	<u>\$ 4,742,424</u>

5. Interfund transfers:

Interfund transfers constitute the transfer of resources from the fund that receives the resources to the fund that utilizes them. Interfund transfers for the year ended June 30, 2022 were as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
Governmental funds -		
General Fund	\$ 203,558	\$ 1,214,807
Central Vermont Career Center Fund	-	203,558
Capital Projects Fund	614,807	-
Tax Stabilization Fund	<u>600,000</u>	<u>-</u>
	<u>\$ 1,418,365</u>	<u>\$ 1,418,365</u>

Transfers to the General Fund from the Central Vermont Career Center Fund totaling \$203,558 relate to a budgeted assessment. Lastly, transfers to the Capital Projects Fund of \$614,807 and Tax Stabilization Fund of \$600,000 relate to voter approved transfers from the General Fund for capital needs and future budget year offsets to increases in the tax rate, respectively.

6. Long-term obligations:

Long-term obligations activity for the year ended June 30, 2022 is detailed on the following page.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

6. Long-term obligations (continued):

	Balance July 1, 2021		Additions		Reductions	Balance June 30, 2022	Due Within One Year
Governmental activities -							
Direct borrowings	\$ 4,952,861	\$	-	\$	289,040	\$ 4,663,821	\$ 457,497
Accrued interest on long-term debt	54,465		-		6,181	48,284	48,284
Accrued compensated absences	176,277		-		27,047	149,230	-
Net pension liability	1,494,118		-		698,888	795,230	-
Lease liability	80,331		210,945		92,192	199,084	79,972
	<u>\$ 6,758,052</u>	\$	<u>210,945</u>	\$	<u>1,113,348</u>	<u>\$ 5,855,649</u>	<u>\$ 585,753</u>

7. Debt:

Short-term - During the year, the District borrowed and repaid \$3,916,204 on a \$3,916,204 line of credit in the form of a 1.79% revenue anticipation note which matured on June 30, 2022. Interest related to this note was \$65,107.

In July 2022 the District borrowed \$3,922,031 on a \$3,922,031 line of credit in the form of a 1% revenue anticipation note which matures on June 30, 2023.

Long-term - Outstanding long-term debt as of June 30, 2022 is as follows:

Governmental activities -

Notes from direct borrowings:

Capital improvement note payable, interest at 2.45%, matures August 2028.	\$ 1,613,821
Capital improvement note payable, interest at 2.49%, matures July 2026.	300,000
Vermont Municipal Bond Bank - 2021 Series 1, various interest rates. Annual principal payments of \$183,333. Matures December 2036.	<u>2,750,000</u>
	<u>\$ 4,663,821</u>

Long-term debt activity for the year ended June 30, 2022 are as follows:

	Balance July 1, 2021		Increase		Decrease	Balance June 30, 2022	Due Within One Year
Governmental activities -							
Notes from direct borrowings:							
VMBB 21 Series 2	\$ 20,000	\$	-	\$	20,000	\$ -	\$ -
Note payable, 2.45%	1,822,861		-		209,040	1,613,821	214,164
Note payable, 2.49%	360,000		-		60,000	300,000	60,000
VMBB 21 Series 1	<u>2,750,000</u>		-		-	<u>2,750,000</u>	<u>183,333</u>
	<u>\$ 4,952,861</u>	\$	<u>-</u>	\$	<u>289,040</u>	<u>\$ 4,663,821</u>	<u>\$ 457,497</u>

Debt service requirements to maturity are detailed on the following page.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

7. Debt (continued):Long-term (continued) -

Fiscal year -	<u>Governmental Activities</u>	
	<u>Notes from Direct Borrowings</u>	
	<u>Principal</u>	<u>Interest</u>
2023	\$ 457,497	\$ 91,308
2024	462,744	83,637
2025	468,119	75,611
2026	473,626	67,208
2027	479,269	58,431
2028-2032	1,405,896	176,180
2033-2037	<u>916,670</u>	<u>57,298</u>
	\$ <u>4,663,821</u>	\$ <u>609,673</u>

In the event of default by the District outstanding debt balances become immediately due. The District has committed to pay its debt obligations with future budgeted appropriations funded with education taxes or other resources that can be lawfully used to pay these expenditures. Additionally, in the event the District is in default on their payment obligations issued from the Vermont Municipal Bond Bank (VMBB), the State Treasurer has the ability to intercept State funding until the default is cured.

8. Leases:

The District has entered into agreements that meet the reporting criteria of a lease in accordance with GASB Statement No. 87, *Leases*. The re-statement of the government-wide financial statements to report beginning balances of the lease asset and related lease liability, increased the beginning government-wide net position by \$356. Lease assets and lease liabilities activity for the year ended June 30, 2022 are as follows:

	<u>Balance</u> <u>July 1, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2022</u>
Governmental activities -				
Lease asset				
Vehicles	\$ 69,000	\$ -	\$ -	\$ 69,000
Equipment	<u>48,275</u>	<u>210,945</u>	<u>-</u>	<u>259,220</u>
Total lease assets	<u>117,275</u>	<u>210,945</u>	<u>-</u>	<u>328,220</u>
Less accumulated amortization for:				
Vehicles	26,172	14,276	-	40,448
Equipment	<u>10,416</u>	<u>79,970</u>	<u>-</u>	<u>90,386</u>
Total accumulated amortization	<u>36,588</u>	<u>94,246</u>	<u>-</u>	<u>130,834</u>
Lease asset, net	\$ <u>80,687</u>	\$ <u>116,699</u>	\$ <u>-</u>	\$ <u>197,386</u>

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

8. Leases (continued):

	<u>Balance</u> <u>July 1, 2021</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance</u> <u>June 30, 2022</u>
Governmental activities (continued) -				
Lease liability				
Vehicles	\$ 42,076	\$ -	\$ 13,802	\$ 28,274
Equipment	<u>38,255</u>	<u>210,945</u>	<u>78,390</u>	<u>170,810</u>
Total lease liabilities	\$ <u>80,331</u>	\$ <u>210,945</u>	\$ <u>92,192</u>	\$ <u>199,084</u>

The leases summarized above expire between June 2024 and December 2025. Amortization expense of \$92,325 was allocation to general education and \$1,921 was allocated to career center education in the governmental activities expenses of the general government.

9. Budgetary basis of accounting:

These financial statements include totals for General Fund revenues and expenditures on the District's budgetary basis of accounting, which vary from the totals of revenues and expenditures recognized on the basis of accounting prescribed by U.S. GAAP, as follows:

	<u>Revenues</u>	<u>Expenditures</u>
General Fund:		
U.S. GAAP basis	\$ 53,830,507	\$ 52,285,947
On-behalf payments -		
VSTRS pension	(5,864,011)	(5,864,011)
VSTRS OPEB	(2,527,417)	(2,527,417)
Lease outlay	<u>-</u>	<u>(210,945)</u>
Budget basis	\$ <u>45,439,079</u>	\$ <u>43,683,574</u>

10. Pension plans:Vermont State Teachers' Retirement System -

Plan description: The District participates in the Vermont State Teachers' Retirement System (VSTRS or the Plan), a cost-sharing multiple-employer defined benefit public employee retirement system with a special funding situation in which the State of Vermont contributes to the Plan on-behalf of the participating employers. The Plan was created in 1947, and is governed by Title 16, V.S.A. Chapter 55. It covers nearly all teachers and school administrators in schools supported by the State. The general administration and responsibility for the proper operation of VSTRS is vested in a Board of Trustees consisting of eight members. VSTRS issues annual financial information which is available and may be reviewed at the VSTRS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided: The Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are based on the number of years of creditable service and are determined as a percentage of average final compensation in the three highest consecutive years of service. Eligibility for benefits requires five years of service.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. Pension plans (continued):

Vermont State Teachers' Retirement System (continued) -

Contributions: Member teachers are required to contribute 5.5% (Group A); or 5.0% (Group C if the member has five or more years of service at July 1, 2014); otherwise 6.0% (Group C) of their annual covered salary and the State contributes the balance of an actuarially determined rate. The State is a nonemployer contributor to the Plan and is required by statute to make all actuarially determined employer contributions on-behalf of member employers. The District's teachers contributed \$1,077,353, \$1,044,552, and \$1,027,947 to the System in 2022, 2021 and 2020, respectively.

Pension liabilities and pension expense: The District does not contribute directly to the Plan; therefore, no net pension liability needs to be recorded by the District. However, the District is required to report the District's portion of the following items as calculated by the System:

District's share of		
VSTRS net pension liability	\$	43,787,742
VSTRS net pension expenditure	\$	5,864,011

Vermont Municipal Employees' Retirement System -

Plan description: The District contributes to the Vermont Municipal Employees' Retirement System (VMERS or the Plan) a cost-sharing multiple-employer public employee retirement system with defined benefit and defined contribution plans, administered by the State of Vermont. The State statutory provisions, found in Title 24, Chapter 125, of the V.S.A., govern eligibility for benefits, service requirements and benefit provisions. The general administration and responsibility for the proper operation of VMERS is vested in the Board of Trustees consisting of five members. VMERS issues annual financial information which is available and may be reviewed at the VMERS' office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305, or online at <http://www.vermonttreasurer.gov>.

Benefits provided: VMERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits do vary between the groups included in the Plan, but are determined for the members of each group as a percentage of average compensation in certain number of the highest consecutive years of service. Eligibility for benefits requires five years of service.

Contributions: Defined benefit plan members are required to contribute 3.25% (Group A), 5.625% (Group B), 10.75% (Group C) or 12.1% (Group D) of their annual covered salary, and the District is required to contribute 4.75% (Group A), 6.25% (Group B), 8.0% (Group C) or 10.6% (Group D) of the employees' compensation. Defined contribution plan members are required to contribute 5.0% of their annual covered salary and the District is required to contribute an equal dollar amount. The contribution requirements of plan members and the District are established and may be amended by the Board of Trustees. The District's contributions to VMERS for the years ended June 30, 2022, 2021 and 2020 were \$139,458, \$120,570 and \$120,273, respectively. The amounts contributed were equal to the required contributions for each year.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

10. Pension plans (continued):

Vermont Municipal Employees' Retirement System (continued) -

Pension liabilities, deferred outflows of resources, deferred inflows of resources: These financial statements include the District's proportionate share of the VMERS net pension liability, deferred outflows of resources for pension expense, deferred inflows of resources from investment earnings and contributions, and the related effects on government-wide net position and activities. The State of Vermont has provided the following information to all employers participating in VMERS, which is based on its calculation of the District's 0.54030% proportionate share of VMERS.

Districts's share of VMERS net pension liability	\$ 795,230
Deferred outflows of resources - Deferred pension expense	\$ 1,011,935
Deferred inflows of resources - Deferred pension credits	\$ 1,059,828

Additional information: VMERS obtains an annual actuarial valuation for the pension plan. Detailed information is provided in that report for actuarial assumptions of inflation rates, salary increases, investment rates of return, mortality rates, discount rates, and the calculations used to develop annual contributions and the VMERS net position.

The District adopted GASB Statement No 68 in fiscal year 2015 and is developing the ten years of required supplementary information in schedules 1 and 2. This historical pension information includes the District's Proportionate Share of Net Pension Liability of VMERS and District's Contributions to VMERS.

403(b) Non-Teaching Employees' Retirement Plan -

Plan description: District employees who are at least 21 years old and not covered under the Vermont State Teachers' Retirement System or the Vermont Municipal Employees' Retirement System are eligible to be covered under a 403(b) pension plan administered through Empower Retirement. The District contributes at various rates for certain classes of employees. In addition, any employee of the District may voluntarily contribute to this Plan; however, the District will not match these contributions. All contributions are 100% vested to each employee. At June 30, 2022, there are 219 plan members from the District.

Funding policy: The District pays all costs accrued each year for the Plan. Total contributions for the year ended June 30, 2022 were \$6,123,961 by the employees and \$1,278,065 by the District.

11. Other postemployment benefit (OPEB) plan:

Retired Teachers' Health and Medical Benefit Fund -

Plan description: The District participates in the Retired Teachers' Health and Medical Benefit Fund of the Vermont State Teachers' Retirement System (VSTRS), which provides postemployment benefits to eligible retired employees through a cost-sharing, multiple-employer postemployment benefit plan (the Plan). The Plan covers nearly all public day school and nonsectarian private high school teachers and administrators as well as teachers in schools and teacher training institutions within and supported by the State that are controlled by the State Board of Education. Membership in the Plan for those covered classes is a condition of employment.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

11. Other postemployment benefit (OPEB) plan (continued):

Retired Teachers' Health and Medical Benefit Fund (continued) -

Vermont Statute Title 16 Chapter 55 assigns the authority to VSTRS to establish and amend the benefit provisions of the Plan and to establish maximum obligations of the plan members to contribute to the Plan. Management of the Plan is vested in the Vermont State Teachers' Retirement System's Board of Trustees, consisting of eight members. The Plan issues annual financial information which is available and may be reviewed at the State Treasurer's office, 109 State Street, Montpelier, Vermont, 05609-6200, by calling (802) 828-2305 or online at <http://www.vermonttreasurer.gov>.

Benefits provided and eligibility: The Plan provides medical and prescription drug benefits for plan members and their spouses; retirees pay the full cost of dental benefits. Benefits are based on the number of years of creditable service. Eligibility requirements are summarized below:

Group A - Public school teachers employed within the State of Vermont prior to July 1, 1981 and elected to remain in Group A qualify for retirement at the attainment of 30 years of service or age 55.

Group C - Public school teachers employed within the State of Vermont on or after July 1, 1990. Teachers hired before July 1, 1990 and were Group B members in service on July 1, 1990 are now Group C members, and qualify for benefits at the age of 65, or age plus creditable service equal to 90, or age 55 with 5 years of creditable service. Grandfathered participants are Group C members who were within five years of normal retirement eligibility as defined prior to July 1, 2010, and qualify for benefits at the attainment of age 62, or 30 years of service, or age 55 with 5 years of service.

Vesting and Disability - Five years of creditable service. Participants who terminate with 5 years of service under the age of 55 may elect coverage upon receiving pension benefits.

Total OPEB liability: The State of Vermont is a nonemployer contributing entity and is presently the sole entity required to contribute to the Plan. The District does not contribute to the Plan; therefore, no net OPEB liability needs to be recorded by the District. However, the District is required to report the District's share of the Plan's net OPEB liability (\$35,215,681) and OPEB expense (\$2,527,417) as determined by an actuarial valuation. The liability was measured as of June 30, 2021 for the reporting period of June 30, 2022.

Sensitivity of the total OPEB liability: A change in assumptions can have a large effect on the estimated OPEB obligation. A decrease of 1% in the 2.21% discount rate used to calculate future costs would increase the District's share of OPEB liability to \$40,838,978, while an increase of 1% would reduce the District's share of OPEB liability to \$29,414,947. A decrease of 1% in the current healthcare cost trend rate would reduce the District's share of OPEB liability to \$28,603,033, while an increase of 1% would increase the District's share of OPEB liability to \$42,251,032.

Collective OPEB Plan liability and expense: The Plan consists of 184 participating employers. The Plan's collective net OPEB liability is \$1,259,400,309 and total OPEB expense for the year is \$126,685,678.

Actuarial assumptions and other inputs: The total OPEB liability used the actuarial assumptions detailed on the following page, applied to all periods included in the measurement, unless otherwise specified.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

11. Other postemployment benefit (OPEB) plan (continued):

Retired Teachers' Health and Medical Benefit Fund (continued) -

Salary increase rate	Varies by age
Discount rate	2.21%
Inflation rate	2.00%
Healthcare cost trend rates	6.925% Non-Medicare 6.140% Medicare
Retiree Contributions	Equal to health trend
Mortality tables	Various PubT-2010, and PubNS-2010 tables using Scale MP-2019
Actuarial cost method	Projected Unit Credit
Asset valuation method	Market value

12. Restatements:

The District has restated beginning fund balance in the General Fund from \$1,814,807 to \$1,529,486 due to a \$48,365 overstatement of accounts receivable at June 30, 2021, a \$111,608 understatement of accounts payable at June 30, 2021, and a \$125,348 overstatement of a bank account due to an outstanding reconciling item that should have been cleared during a year prior to the year ended June 30, 2022.

The District has restated beginning fund balance in the Grant Funds from \$474,759 to \$340,365 due to a \$8,770 amount for restricted donations at June 30, 2021 that was moved to the Other Special Revenues Fund, and a \$125,624 amount relating to the Fresh Fruits & Vegetables grant balance at June 30, 2021 which was moved to the Food Service Fund.

The District has restated beginning fund balance in the Food Service Fund from \$403,772 to \$529,396 due to a \$125,624 amount relating to the Fresh Fruits & Vegetables grant balance at June 30, 2021 that was previously reported in the District's Grant Funds.

The District's Other Special Revenue Fund (formerly known as the Afterschool Program Fund) has been restated from \$75,108 to \$242,056 due to a \$8,770 amount relating to restricted donations at June 30, 2021 that was previously reported in the District's Grant Fund, and \$158,178 previously reported in the District's Custodial Funds (previously known as the Agency Funds) that are for the benefit of the District and made up of restricted donations and grant amounts.

The District's Custodial Funds (formerly known as the Agency Funds) have been restated from \$0 to \$181,310 to better conform with reporting as outlined in GASB Statement No. 84, Fiduciary Activities.

For the reasons outlined above, and the \$356 increase relating to leases discussed in note 8 previously, the District has restated beginning net position of the governmental activities from \$15,655,505 to \$15,528,718.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

13. Fund balances:

The General Fund reported \$700,000 in assigned fund balance at June 30, 2022 to be carried forward and used to offset budgeted expenditures for the year ending June 30, 2023.

The Other Special Revenue Fund reported \$105,108 in restricted fund balance relating to the District's Afterschool Program, \$56,674 in restricted fund balance from donations and grants for the benefit of the Spaulding High School and related Spaulding High School Programs, \$30,963 in restricted fund balance from donations and grants for the benefit of the Barre Town Middle & Elementary School and related programs, and \$74,361 in restricted fund balance from donations and grants for the benefit of the Barre City Elementary and Middle School and related programs.

The Capital Projects Fund reported \$317,605 in voter committed fund balance for future capital projects and \$537,132 in board assigned fund balance for future capital projects.

14. Central Vermont Career Center School District:

On March 1, 2022, the 18 sending school towns (Barre City, Barre Town, Berlin, Cabot, Calais, Duxbury, East Montpelier, Fayston, Marshfield, Montpelier, Moretown, Plainfield, Roxbury, Rumney, Waitsfield, Warren, Waterbury, Worcester) voted in support of the creation of the Central Vermont Career Center School District (CVCCSD). This means that CVCCSD became independently running effective July 1, 2022. CVCCSD continues to lease the current space from the District and contracts for certain services offered by the District. The prior Central Vermont Career Center Director became the Superintendent of CVCCSD and the CVCCSD board is composed of appointed and elected members. The CVCCSD board establishes policies and procedures and provides oversight for the Central Vermont Career Center including programming and budgeting among other functions.

The District will see an increase in expenses that have previously been shared in an allocation of 18% Central Vermont Career Center and 82% for the District. These allocation areas include the Spaulding High School library, health office, and facilities. Effective July 1, 2022 the District will be paying 100% of these expenses that were previously allocated with the Career Center but will be receiving offsetting revenues from a monthly lease payment from the CVCCSD. In addition CVCCSD is continuing to contract for some central services from the District such as IT services.

During the year ended June 30, 2022 the District transferred an initial \$10,000 from the Central Vermont Career Center Fund to the CVCCSD.

15. Subsequent events:

The District has evaluated subsequent events through _____, 2022, the date on which the financial statements were available to be issued.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION**

**SCHEDULE OF DISTRICT'S PROPORTIONATE SHARE OF
NET PENSION LIABILITY
VMERS
JUNE 30, 2022**

Schedule 1

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
District's proportion of the net pension liability	0.5403%	0.5906%	0.5338%	0.4341%	0.4872%	0.5262%	0.5270%	0.5275%
District's proportionate share of the net pension liability	\$ 795,230	\$ 1,494,118	\$ 926,153	\$ 610,788	\$ 590,319	\$ 677,252	\$ 406,308	\$ 48,139
District's covered payroll	\$ 2,297,857	\$ 2,158,848	\$ 2,383,926	\$ 1,990,900	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
District's proportionate share of the net pension liability as a percentage of its covered payroll	34.607%	69.209%	38.850%	30.679%	48.431%	48.109%	28.527%	3.514%
VMERS net position as a percentage of the total pension liability	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

**SCHEDULE OF DISTRICT'S CONTRIBUTIONS
VMERS
JUNE 30, 2022**

Schedule 2

	<u>June 30, 2022</u>	<u>June 30, 2021</u>	<u>June 30, 2020</u>	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>June 30, 2017</u>	<u>June 30, 2016</u>	<u>June 30, 2015</u>
Contractually required contribution	\$ 139,458	\$ 120,570	\$ 120,273	\$ 102,567	\$ 65,976	\$ 79,571	\$ 79,981	\$ 73,669
Contributions in relation to the contractually required contribution	<u>139,458</u>	<u>120,570</u>	<u>120,273</u>	<u>102,567</u>	<u>65,976</u>	<u>79,571</u>	<u>79,981</u>	<u>73,669</u>
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 2,297,857	\$ 2,158,848	\$ 2,383,926	\$ 1,990,900	\$ 1,218,892	\$ 1,407,752	\$ 1,424,312	\$ 1,369,761
Contributions as a percentage of covered payroll	6.069%	5.585%	5.045%	5.152%	5.413%	5.652%	5.615%	5.378%

DRAFT January 5, 2023

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

The Board of Education
Barre Unified Union School District #97

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Barre Unified Union School District #97 (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated _____, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of

our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this report is not suitable for any other purpose.

Montpelier, Vermont
_____, 2022

DRAFT

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER
COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REQUIRED BY THE UNIFORM GUIDANCE**

The Board of Education
Barre Unified Union School District #97

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the Barre Unified Union School District #97's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we consider necessary in the circumstances.
- obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over

compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the District as of and for the year ended June 30, 2022, and have issued our report thereon dated [REDACTED], 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Montpelier, Vermont
[REDACTED], 2022

BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

<u>Federal Grantor/Pass-through Grantor Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Expenditures</u>
U.S. Department of Agriculture:				
Passed through Vermont Agency of Education -				
Child Nutrition Cluster				
National School Lunch Program	10.555	4456U0972200	\$ -	\$ 109,857
National School Lunch Program	10.555	4461U0972200	-	1,423,644
National School Lunch Program	10.555	4462U0972200	-	45,595
National School Lunch Program	10.555	4607U0972201	-	10,138
Total National School Lunch Program			-	1,589,234
Summer Food Service Program for Children	10.559	4455U0972100	-	99,140
Fresh Fruit and Vegetable Program	10.582	4449U0972201	-	57,514
Total Child Nutrition Cluster			-	1,745,888
Pandemic EBT Administrative Costs	10.649	4601U0972201	-	3,063
Total U.S. Department of Agriculture			-	1,748,951
U.S. Department of Education:				
Passed through Vermont Agency of Education -				
Special Education Cluster (IDEA)				
Special Education Grants to States	84.027	4226U0972201	-	830,333
Special Education Grants to States	84.027	4605U0972201	-	3,059
			-	833,392
Special Education Preschool Grants	84.173	4228U0972201	-	23,331
Total Special Education Cluster (IDEA)			-	856,723
Title I Grants to Local Educational Agencies	84.010	4250U0972201	-	1,178,512
Career and Technical Education -				
Basic Grants to States	84.048	4318U0972201	16,726	256,098
Supporting Effective Instruction State Grants	84.367	4651U0972201	-	540,488
Student Support and Academic Enrichment Program	84.424	4570U0972201	-	49,761
Education Stabilization Fund	84.425D	4590U0972101	-	115,433
Education Stabilization Fund	84.425D	4597U0972101	-	2,524,234
Education Stabilization Fund	84.425W	4604U0972201	-	39,388
Education Stabilization Fund	84.425U	4599U0972101	-	31,262
Total Education Stabilization Fund			-	2,710,317
Total U.S. Department of Education			16,726	5,591,899
U.S. Department of the Defense:				
Direct -				
Junior ROTC - Salary Assistance	12.U01	N/A	-	37,672
Total U.S. Department of Defense			-	37,672
U.S. Department of Health and Human Services:				
Passed through Vermont Department for Children and Families -				
Child Care and Development Block Grant	93.575	ARPA0069	-	29,568
Child Care and Development Block Grant	93.575	ARPA0070	-	22,118
Total U.S. Department of Health and Human Services			-	51,686
Total federal award expenditures			\$ 16,726	\$ 7,430,208

The accompanying notes are an integral part of this schedule.

BARRE UNIFIED UNION SCHOOL DISTRICT #97
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

1. Basis of presentation:

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2022. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the District.

2. Summary of significant accounting policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. The District has elected not to use the 10 percent de minimis indirect cost rate as allowed in the Uniform Guidance.

3. Subrecipients:

The District provided federal awards totaling \$16,726 under CFDA No. 84.048 Career and Technical Education - Basic Grants to States.

**BARRE UNIFIED UNION SCHOOL DISTRICT #97
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

A. Summary of Auditor's Results:

Financial Statements -

Type of auditor's report issued: *Unmodified*

Internal control over financial reporting:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Noncompliance material to financial statements noted? *No*

Federal Awards -

Internal control over major programs:

- Material weakness(es) identified? *No*
- Significant deficiency(ies) identified? *None reported*

Type of auditor's report issued on compliance for major programs: *Unmodified*

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516 (a)? *No*

Identification of major programs:

- *U.S. Department of Education:*
CFDA 84.425D, 84.425W, 84.425U - Education Stabilization Fund

Dollar threshold used to distinguish between type A and type B programs: *\$750,000*

Auditee qualified as low-risk auditee? *Yes*

B. Audit Findings - Financial Statements:

There were no audit findings identified for the year ended June 30, 2022.

C. Audit Findings - Federal Awards:

There were no audit findings identified for the year ended June 30, 2022.

**STATUS OF PRIOR AUDIT FINDINGS
AS OF JUNE 30, 2022**

There are no prior audit findings applicable to this auditee.

FY24 BUDGET DEVELOPMENT NARRATIVE

Draft 3: Updated January 6, 2023

General Fund Budget expense total of **\$49,603,687** an increase of **\$2,349,368** or **4.97%** higher than last year.

Our Strategic Plan guides the work of every member of our community

The Barre Unified Union School District Administrative Team presents for board approval a FY24 budget with a proposed 4.97% increase to the general fund. Since our original proposal on November 22, 2022, we have reduced projected expenses by \$1,737,055. An original proposed increase of 8.65% is now at 4.97%. Our proposed cuts will not be easy for our schools to absorb, and we are concerned about the impact these cuts will have on the students of Barre. However, we will do everything possible to make this work. We have taken the needs of our students and our taxpayers into consideration with all decisions that have been made to present a budget that is as responsible to all stakeholders as possible. Our entire administrative team will be present at the January 12 board meeting, and we look forward to answering your questions.

Bill Lee
Lisa Benneault
Ellen Matson
Melissa J. Lindholm
Silverson
am
TAM
Kim
Christopher J. Pennerrey
Mark

Kim Fredens
Manuel Ajanna
Marshall
John W. Jones
Corndean Anthony
Carol Marada
Mari Goodridge Miller
John
Garnet Evans
Car (Green)
Frank

BUUSD FY24 Budget Draft Summary

Numbers from Draft 3 on January 5, 2023

General Fund Budget expense total of **\$49,603,687** an increase of **\$2,349,368** or **4.97%** higher than last year.

Numbers from Draft 2 on December 9, 2022

General Fund Budget expense total of **\$50,406,839**, an increase of **\$3,152,520** or **6.67%** higher than last year.

Numbers from Draft 1 on 11/22/22

General Fund Budget expense total of **\$51,340,742**, an increase of **\$4,086,423** or **8.65%** higher than last year.

Updated 1/6/23 District-Wide Salary, Wages, and Benefits Information

Salary, wages and benefits (**\$36,734,107**) are the highest contributing factor to the overall budget increase, **74%**. The BUUSD is the largest employer in Barre.

- **Salary & Wages**

- Total salary/wages are **\$26,935,735** or an increase of **\$1,236,717, 4.81%**, this reflects 3-5% increases (teacher and paraeducator contracts are currently being negotiated).

- **Benefits**

- Total **health premiums** increased 13% based on recommendation from VEHI, **\$5,149,856** or an increase of **\$416,991**.
- **Other benefits** (dental, HRA, HSA, Cash in lieu, life, LTD, FICA/Med, VMERS, VSTRS health assessment, etc.) are **\$4,648,515** or an increase of **\$25,962**.

- If you have questions about any other changes in the statewide bargaining arbitration panel decision, please click [here](#).

Enrollment Info as of 01/2023:

- BTMES = 830
- BCEMS = 794
- SHS = 632 (includes SEA, outside placements, early college)

Grant Funds:

- \$6,000,000 (estimated)
- CFP, IDEA, ESSER - See [ARP ESSER LEA PLAN](#) on our website for more information.

FY22 Audited Fund Balances:

- General Fund - \$2,350,301
- Tax Stabilization - \$1,557,962 less \$700,000 toward current FY23 budget
- Capital Projects - \$864,737
- Food Service - \$951,929

Suggested Special Articles:

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer **\$1,000,000** of the audited fund balance of June 30, 2022 to the Tax Stabilization Fund?

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer **\$1,300,000** of the audited fund balance of June 30, 2022 to the Capital Projects Fund?

Projected estimates to assist in calculating the tax rates:

1. **Revenues** - most information is estimated
2. **Property Yield** - \$15,479

3. **Equalized pupils** - 2,205.25 (updated 1/5/23)
4. **CLA** - BC: 82.76% BT: 95.87%
5. **Contract negotiations** for teachers and paraeducators.

TOTAL NEW REDUCTIONS IN DRAFT 3: \$803,153

BTMES

- 1) 1 FTE Interventionist: **\$75,000**
- 2) Reduce supplies/books (this aligns w/ BC): **\$20,000**
- 3) Reduce course reimbursement: **\$10,000**
- 4) Reduce telephone from facilities: **\$3,000**
- 5) Reduce instructional technology equipment: **\$5,000**

SHS

- 6) SHS athletics assistant coaches salaries: **\$50,000**
- 7) SHS supply reduction (in addition to those from Draft 2, 33,800): **\$11,200**
- 8) Reduce instructional technology equipment: **\$15,000**
- 9) Reduce telephone from facilities lines: **\$5,000**

BCEMS

- 10) Reduce BC facility equipment line (this aligns with BT): **\$7,500**
- 11) Reduce telephone from facilities lines: **\$4,000**
- 12) Reduce course reimbursement: **\$25,000**
- 13) Reduce instructional technology equipment: **\$5,000**

Central Services/General

- 14) Move Curriculum Coordinators back into ESSER II: **\$165,000**
- 15) Reduce SEA contracted transportation: **\$10,000**
- 16) Reduce special education supplies: **\$5,000**
- 17) 1 FTE special education behavior interventionist: **\$50,000**
- 18) Reduce special education course reimbursement: **\$10,000**
- 19) Reduce special education travel and conference: **\$1,000**
- 20) Reduce special education admin. assistant support: **\$75,000**
- 21) Reduce various benefits (including health premiums, FICA, etc.) anticipating attrition and unfilled positions: **\$156,453**
- 22) Reduce energy lines (woodchips, fuel oil, etc.): **\$70,000**
- 23) Reduce board contracted services (note taking/minutes recording will be assumed by administrative assistants and/or board clerk and committee vice chairs): **\$25,000**

NOTE: The administration is interested in considering a reduction in the teachers' contracted days from 190 to 185 (reducing student days from 180 to 175). This could potentially be a savings to the BUUSD of \$400,000+. Given that negotiations with the BEA are ongoing, we cannot include this figure in our draft. However, we wanted you to know that we are considering this.

For reference, we still have included the administrative team's proposed reductions and increases from Drafts 1 and 2 below. The general fund increases to each school and central services (including Special Education) have been adjusted to reflect the numbers from Draft 3. Those numbers, in **red**, are updated.

Barre Town Middle and Elementary School
Narrative
(\$9,429,715 - 4.08%)

Proposed Reductions

- **1 FTE Interventionist -\$75,000**
- **Front Office -\$50,000**
(This is to get aligned with BCEMS; they would be adding one, so this would be a "net zero" situation for the overall FY24 budget.)
- **1 FTE Custodian -\$50,000**

Proposed Increases

- **Budgeting for Additional Teachers +\$75,000**
In the FY23 school year, 2 teachers were hired to accommodate increased enrollment across all grades. Based on actuals, we will need to maintain this level of classroom teaching staff. *"Student engagement, safety, and curriculum"*
- **Increase sub line +\$37,000**
Based on actual needs and staffing shortages *"Safety"*
Currently we have staff out on FMLA leave in addition to unfilled positions that need coverage. Any leave greater than 30 calendar days results in a long-term sub at a higher rate

of pay.

- **1 FTE behavior interventionist +\$50,000**
"Safety and Student Wellness" Increased forms of mental health issues for our students has resulted in an increase in unsafe and unexpected behaviors from our students across all grades. We currently have only 4 staff to help intervene with such behaviors from grades PreK-8 and it is not sustainable.
- **Supply lines +\$10,000**
"Student engagement and curriculum" Art (+\$4,000) and Tech Ed (+\$6,000). Increased enrollment along with a general increase in supply costs. This increase puts these programs on par with the supply lines at SHS and BCEMS.

Other Considerations

-

Spaulding High School Narrative **(\$9,424,083 - 0.62%)**

Proposed Reductions

- **3 FTE Teachers -\$225,000**
Based on FY24 enrollment projections and attrition.
- **School Resource Officer -\$85,000**
- **WBL -\$75,000**
- **Supply lines throughout the budget -\$33,800**

Proposed Increases

- **Music accompanist reinstated +\$5,000**
This is used for concert rehearsal and concerts as a choral director can not direct a concert while accompanying the students. We are anticipating a full return to concerts, which is in support of our arts program. "*Student Engagement*"
- **Work-Based Learning Contracted Services increased +\$10,000**
"*Curriculum and Career Pathways*" With the increase in costs across the board, as well as the increase in enrollment in the Work-Based Learning Program, it makes sense that the cost

for contracted services would increase.

- **Behavior Specialist +\$60,000** (previously funded with ESSER)

The Behavior Specialist is critical for working with students who are struggling with social/emotional issues, giving them an area to both find space as well as to work on restorative practices to develop SEL skills that students missed through COVID and with family/community situations.

- **Student Support Specialist +\$60,000** "*Student Wellness*"

The Student Support Specialist is necessary to support students with appropriate behavior but also to support the Behavior Specialist and the Assistant Principal with implementing student discipline.

- **Lighting project lease payment +\$91,000**

"Student Wellness"

- **Robotics Program +\$10,000**

SHS has robotics equipment thanks to the work done by WBL and Michelle LaFrancis. It's imperative that we invest the funds to start building out the program to increase opportunities for SHS students and offer Spaulding a great recruiting tool that will attract students from neighboring districts.

Other Considerations

- Increases in the health office, library and facilities budgets of approximately **\$245,000** are due to CVCC becoming an independent school district. While they are not sharing the expenses any longer, we will receive offsetting revenues based on the lease agreement and contracted services we currently are providing. Therefore, **offsetting revenues** in the current FY23 budget are **\$431,607**, which will make up the difference to that increase.

Barre City Elementary Middle School Narrative **(\$9,689,785 - 4.75%)**

Proposed Reductions

- **1 FTE Interventionist -\$75,000**

Proposed Increases

- **Front Office support +\$50,000**

BCEMS has been struggling to manage their administrative offices with very few support staff. To be more equitable within the district and to manage the day to day activities, there is a need to hire a 1 FTE front office person. With BTMES reducing a Front Office person, this is a "net zero" situation for the overall budget. *"2.A Communications & Relationships" & "5.D Student Engagement"*

- **Addition of 2 custodians +\$100,000**

1 day shift and 1 lead custodian (nights), reduction at BT will result in an increase of \$50,000.

- **1 FTE Behavior Interventionist +\$50,000**

Increased challenging behaviors across all grades and the need to take more proactive measures to support students is making additional behavioral intervention essential. "Safety and Student Wellness"

Other Considerations

-

Central Services Narrative

(\$5,982,297 - 4.65%)

Curriculum

Proposed Reductions

-

Proposed Increases

Other Considerations

-

Business Office

Proposed Reductions

- **Course Reimbursement -\$1,500**
- **Supplies -\$2,000**
- **Contracted Services -\$2,000**

Proposed Increases

- **2.5 to 3 FTE +\$35,000**

The Assistant Business Manager is currently paid .5 FTE from Food Service. We will use food service surplus (\$771,000) to hire a full time food service coordinator. This will allow the Assistant Business Manager to cross-train with the Business Manager. The Food Service program has evolved and it is not sustainable to think this position could or should be done on a part-time basis. An AoE Review in 2017 notes the need for a full-time food service director. "Student Wellness"

Other Considerations

-

Board

Proposed Reductions

- **Audit Services due to a unified district -\$5,000**

Proposed Increases

-

Other Considerations

-

Human Resources

Proposed Reductions

-

Proposed Increases

- **Advertising +\$5,000**

To reflect district-wide recruitment and job postings.

Other Considerations

-

Special Education and Spaulding Education Alternatives (SEA) Narrative **(\$15,077,807, 8.78%)**

CHILD COUNT from 2015 to Present is shown in the table below.
In addition, we are currently in the process of over 50 *initial* special education evaluations across the district.

<u>PRIMARY DISABILITY - DISTRICT TOTALS</u>	<u>* Nov 2022</u>	<u>Dec 2021</u>	<u>Dec 2020</u>	<u>Dec 2019</u>	<u>Dec 2018</u>	<u>Dec 2017</u>	<u>Dec 2016</u>	<u>Dec 2015</u>
<u>INTELLECTUAL DISABILITY</u>	<u>27</u>	<u>27</u>	<u>31</u>	<u>27</u>	<u>26</u>	<u>30</u>	<u>29</u>	<u>27</u>
<u>SPEECH OR LANGUAGE IMPAIRMENT</u>	<u>33</u>	<u>38</u>	<u>35</u>	<u>36</u>	<u>30</u>	<u>32</u>	<u>27</u>	<u>28</u>
<u>VISUAL IMPAIRMENT</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>EMOTIONAL DISTURBANCE</u>	<u>111</u>	<u>111</u>	<u>115</u>	<u>104</u>	<u>103</u>	<u>96</u>	<u>87</u>	<u>90</u>
<u>OTHER HEALTH IMPAIRMENT</u>	<u>94</u>	<u>87</u>	<u>80</u>	<u>81</u>	<u>79</u>	<u>66</u>	<u>66</u>	<u>58</u>
<u>SPECIFIC LEARNING DISABILITY</u>	<u>139</u>	<u>134</u>	<u>131</u>	<u>133</u>	<u>129</u>	<u>131</u>	<u>147</u>	<u>159</u>
<u>MULTIPLE DISABILITIES</u>	<u>0</u>	<u>2</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>4</u>
<u>DEVELOPMENTAL DELAY</u>	<u>131</u>	<u>105</u>	<u>100</u>	<u>109</u>	<u>117</u>	<u>130</u>	<u>119</u>	<u>112</u>

<u>TRAUMATIC BRAIN INJURY</u>	<u>0</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
<u>AUTISM SPECTRUM DISORDER</u>	<u>34</u>	<u>34</u>	<u>37</u>	<u>40</u>	<u>39</u>	<u>32</u>	<u>33</u>	<u>33</u>
<u>HEARING LOSS</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>	<u>1</u>
<u>ORTHOPEDIC IMPAIRMENT</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>0</u>	<u>0</u>
<u>TOTAL STUDENTS</u>	<u>574</u>	<u>545</u>	<u>539</u>	<u>540</u>	<u>533</u>	<u>527</u>	<u>517</u>	<u>514</u>

Proposed Reductions

- **3 Additional FTE Paraeducators -\$104,000**
- **3 FTE Paraeducators -\$104,000**
To more closely reflect currently unfilled positions. (Equitable Access-quality learning resources)
- **REDUCE 1 "To Be Hired" -\$75,000**
Incorporate instructional interventionist services into the special education budget as encouraged by Act 173. This will allow for high quality instructional services for students on IEPs despite the shortage of licensed special educators, **~~(\$300,000)~~— \$225,000.** (*Equitable Access-quality learning resources and Student Engagement- Multi- Tiered Systems of Supports*)

Proposed Increases

- **1 Special Services Assistant +\$25,000**
To support clerical aspects of special educators' roles due to shortage of special educators. - (Equitable Access - Quality learning resources)
- **Extended School Year (ESY) Staff Budget +\$41,900**
Reflects increase in summer hourly wage rates to attract and retain summer staffing (Curriculum and Career Pathways-Summer Services)
- **Transportation and bus monitors +\$130,000**
Based on actuals and student needs.

- **2 Student Support Specialists and 2 Special Educators at SEA +\$375,000**

To support the addition of middle school students at SEA, (*Student Wellness- Support Diverse Needs*)

- **Occupational Therapy contracted services, one day a week, +\$35,000**

Due to increased PK-8 OT caseload (*Student Wellness - Support Diverse Needs*)

- 2019-2020 PK-8 OT caseload (direct and consultative services) - 134 students
- 2022-2023 PK- 8 OT caseload (direct and consultative services) - 171 students

Other Considerations

- Our District Evaluation Team has received over 55 new initial special education evaluation requests to date since the beginning of the school year. These requests include students who have moved into the district from other states who must be evaluated for eligibility in Vermont. These increased requests are also likely due to the residual impact of the Covid pandemic during the last three years.

Facilities

Proposed Reductions

- REDUCED construction lines in DRAFT 2 back to \$.75/sq ft.

Proposed Increases

- **Security camera replacement plan +\$15,000**

\$5,000 for each school. As with all technology, things get dated and cease to function as well as they should. We need to replace cameras and consider some different locations for camera placement to ensure the safety of all in our buildings. "*Safety*"

- **Wood chips, heating fuel, propane +\$65,000**

Due to inflation. Usage and costs fluctuate from year to year.

- **Snow plowing +\$11,400**

Anticipating a new contract. Current contract is \$97,900.

Other Considerations

- Kitchen repairs and maintenance is being charged to the food service fund utilizing surplus in this area. In past years we have budgeted \$45,000 across the 3 buildings.

Technology

Proposed Reductions

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Proposed Increases

- **Cybersecurity increased +\$20,000**
Cybersecurity has been identified as a top priority for school systems nationwide. With so many cybersecurity news stories about massive data breaches, destructive ransomware attacks, and international hackers, it can seem overwhelming and feel like we are powerless. But we can continue to make a huge difference by enhancing our practice of the basics of cybersecurity.
- **Software +\$24,000**
We have district-wide classroom digital resources that support teaching and learning. These digital resources help us ensure that staff and students have access to quality learning resources that support curriculum and career pathways as outlined in BUUSD Strategic Plan.

For a full list of all the approved digital learning resources in use at BUUSD, please visit this link:

<https://buusd.app.learnplatform.com/new/public/tools>

Other Considerations

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-

Early Education

Proposed Reductions

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Proposed Increases

- **Permanent substitute lines +\$50,000**

BCEMS/BTMES will each have 2 full time permanent subs. In addition ECSE will split 1 permanent sub between the 2 programs for a total of 5 permanent subs. In all early education programs strict ratios must be maintained in order to be in compliance with the Child Development Division. When we use a permanent sub to step in to support a child with a 1:1 indicated in their IEP, we lose an entire staff member from a ratio standpoint, therefore after reviewing absence trends, we will need the above number of subs in order to be in compliance and be able to stay open and operate on a regular basis.

Other Considerations

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Please email your questions to:

- Lisa Perreault - lperrbsu@buusd.org
- Chris Hennessey - chennbsu@buusd.org

BUUSD BUDGET 2023-24 -PROPOSED & ESTIMATED 1/6/23

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

	FY2023	FY2024	
<i>Total BUUSD Expenses</i>	53,254,319	55,603,687	4.41%
	MINUS	MINUS	
<i>Less Local Revenues</i>	15,762,385	15,970,237	
	EQUALS	EQUALS	
<i>Education Spending</i>	37,491,934	39,633,450	5.7%
	DIVIDE BY	DIVIDE BY	
<i>Equalized Pupils-1/5/23</i>	2,306.85	2,205.25	(101.60)
	EQUALS	EQUALS	
<i>Education Spending per Equalized Pupil</i>	16,252	17,972	10.6%
State-wide Avg. FY23 \$18,373-FY24 \$20,155	DIVIDE BY YIELD	DIVIDE BY YIELD	
<i>EdSpend/\$15,479 (property yield)</i>	122.070%	116.108%	
	TIMES	TIMES	
<i>Homestead Equalized Tax Rate</i>	1.00	1.00	
	EQUALS	EQUALS	
<i>Equalized Tax Rate</i>	1.2207	1.1611	
	TIMES	TIMES	
<i>District's Equalized Pupil %</i>	100%	100%	
	EQUALS	EQUALS	
<i>Equalized Rate to be assessed by city</i>	1.2207	1.1611	
	DIVIDE BY	DIVIDE BY	
<i>District's CLA, 12/22/22</i>	92.57%	82.76%	
	EQUALS	EQUALS	
Barre City Homestead Rate	1.3187	1.4029	\$ 0.084

	FY2023	FY2024	
<i>Total BUUSD Expenses including grant funds</i>	53,254,319	55,603,687	
<i>Less Local Revenues including grant funds</i>	15,762,385	15,970,237	
<i>Education Spending</i>	37,491,934	39,633,450	
<i>Equalized Pupils-1/13/22</i>	2,306.85	2,204.86	
<i>Education Spending per Equalized Pupil</i>	16,252	17,975	
State-wide Avg. FY23 \$18,373-FY24 \$20,155			
<i>EdSpend/\$15,479(property yield)</i>	122.07%	116.13%	
<i>Homestead Equalized Tax Rate</i>	1.00	1.00	
<i>Equalized Tax Rate</i>	1.2207	1.1613	
<i>District's Equalized Pupil %</i>	100%	100%	
<i>Equalized Rate to be assessed by town</i>	1.2207	1.1613	
<i>District's CLA, 12/22/22</i>	103.79%	95.87%	
Barre Town Homestead Rate	1.1761	1.2113	\$ 0.035

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Statement Code: FY24

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
101 GENERAL FUND						
1020 BARRE TOWN SCHOOL						
1101 DIRECT INSTRUCTION						
1. 101-1020-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	224,353.70	211,747.00	219,819.34	197,686.93	(22,132.41)	(10.07)%
Notes: 3 Teachers						
2. 101-1020-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	119,942.30	97,946.08	126,211.80	93,098.00	(33,113.80)	(26.24)%
Notes: 3 paras						
3. 101-1020-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	30,000.00	31,733.55	29,679.22	55,837.00	26,157.78	88.13%
Notes: 2 FTE Perm. subs						
4. 101-1020-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH IN	63,286.01	39,790.07	47,329.83	35,138.00	(12,191.83)	(25.76)%
5. 101-1020-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	31,890.59	25,363.20	28,211.87	26,074.35	(2,137.52)	(7.58)%
6. 101-1020-01-11-0-1101-52340 PRESCHOOL - VMERS	6,425.44	4,350.88	5,342.18	4,905.00	(437.18)	(8.18)%
7. 101-1020-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
8. 101-1020-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	3,435.93	2,639.84	2,774.52	2,352.69	(421.83)	(15.20)%
9. 101-1020-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL IN	963.51	2,069.84	2,294.52	1,547.00	(747.52)	(32.58)%
10. 101-1020-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	516.13	525.38	540.77	380.00	(160.77)	(29.73)%
11. 101-1020-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SERV	1,000.00	750.00	1,000.00	1,000.00	0.00	0.00%
12. 101-1020-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	100.00	46.76	100.00	100.00	0.00	0.00%
13. 101-1020-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	49,440.00	42,735.09	54,000.00	69,464.00	15,464.00	28.64%
Notes: Increase based on FY23 enrollment. 19 x 3656 (FY23 rate)						
14. 101-1020-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	1,200.00	648.99	1,200.00	1,200.00	0.00	0.00%
15. 101-1020-01-11-0-1101-56110 PRESCHOOL - SUPPLIES	5,000.00	4,966.26	6,000.00	6,000.00	0.00	0.00%
TOTAL 1101 DIRECT INSTRUCTION	\$543,553.61	\$465,312.94	\$530,504.05	\$500,782.97	\$(29,721.08)	(5.60)%
1101 DIRECT INSTRUCTION						
16. 101-1020-51-11-0-1101-51110 GENERAL INSTR - TEACHER SALAR	2,409,485.30	2,408,702.02	2,500,184.61	2,709,411.06	209,226.45	8.37%
Notes: This line includes 41.8 teachers and \$30,000 annually for mentors and leadership, CFP has SEL training, investment 26 & 27. Funding for interviews, more discussion district-wide.						
17. 101-1020-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	69,963.35	64,248.54	75,170.46	53,582.00	(21,588.46)	(28.72)%
18. 101-1020-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	156,024.26	233,983.52	183,599.06	220,996.92	37,397.86	20.37%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
Notes: 5 Permanent Subs plus \$100000.00						
19. 101-1020-51-11-0-1101-52110 GENERAL INSTR - GROUP HEALT	633,843.96	605,563.94	643,408.69	741,732.29	98,323.60	15.28%
Notes: 13% Increase-REDUCED \$20,000 DRAFT 3, 1/5/23						
20. 101-1020-51-11-0-1101-52180 GENERAL INSTR - HSA	21,000.00	6,300.00	20,000.00	30,000.00	10,000.00	50.00%
21. 101-1020-51-11-0-1101-52190 GENERAL INSTR - HRA	220,000.00	209,183.99	210,000.00	200,000.00	(10,000.00)	(4.76)%
22. 101-1020-51-11-0-1101-52200 GENERAL INSTR - FICA & MED TA	201,318.03	197,831.89	214,087.45	220,592.75	6,505.30	3.04%
23. 101-1020-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	35,000.00	46,900.00	40,000.00	48,000.00	8,000.00	20.00%
24. 101-1020-51-11-0-1101-52340 GENERAL INSTR - VMERS	3,126.87	2,883.11	3,411.23	3,180.00	(231.23)	(6.78)%
25. 101-1020-51-11-0-1101-52510 GENERAL INSTR - COURSE REIM	80,000.00	51,641.00	80,000.00	70,000.00	(10,000.00)	(12.50)%
Notes: REDUCED \$10,000 in DRAFT 3, 1/5/23						
26. 101-1020-51-11-0-1101-52520 GENERAL INSTR - PARA COURS	0.00	940.00	3,000.00	3,000.00	0.00	0.00%
27. 101-1020-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYMEN	15,000.00	15,636.00	15,000.00	17,000.00	2,000.00	13.33%
28. 101-1020-51-11-0-1101-52710 GENERAL INSTR - WORKERS COM	19,557.10	21,363.14	21,012.81	22,176.07	1,163.26	5.54%
29. 101-1020-51-11-0-1101-52810 GENERAL INSTR - GROUP DENTA	12,544.12	12,249.85	12,237.20	12,942.47	705.27	5.76%
30. 101-1020-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE IN	2,617.18	2,543.76	2,673.24	2,722.07	48.83	1.83%
31. 101-1020-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD	12,000.00	9,960.00	12,000.00	12,000.00	0.00	0.00%
32. 101-1020-51-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	15,000.00	32,666.64	15,000.00	30,000.00	15,000.00	100.00%
Notes: Increase in utilization.						
33. 101-1020-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	20,000.00	660.00	20,000.00	20,000.00	0.00	0.00%
Notes:						
34. 101-1020-51-11-0-1101-55620 GENERAL INSTR - STUDENT TUITI	30,000.00	0.00	30,000.00	30,000.00	0.00	0.00%
35. 101-1020-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & CONF	9,000.00	6,626.77	9,000.00	9,000.00	0.00	0.00%
36. 101-1020-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	95,000.00	71,381.94	95,000.00	80,000.00	(15,000.00)	(15.79)%
Notes: Includes curriculum supplies/materials.-REDUCED \$15,000 in DRAFT 3, 1/5/23						
37. 101-1020-51-11-0-1101-56410 GENERAL INSTR - BOOKS	25,000.00	13,454.24	25,000.00	20,000.00	(5,000.00)	(20.00)%
Notes: REDUCED \$5,000 in DRAFT 3, 1/5/22						
TOTAL 1101 DIRECT INSTRUCTION	\$4,085,480.17	\$4,014,720.35	\$4,229,784.75	\$4,556,335.63	\$326,550.88	7.72%
1102 ART						

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
38. 101-1020-51-11-0-1102-51110 ART-TEACHER SALARIES	97,797.57	94,759.00	97,337.56	100,978.30	3,640.74	3.74%
Notes: 1.5 teachers						
39. 101-1020-51-11-0-1102-52200 ART-FICA & MED TAX	7,905.32	6,972.79	7,446.32	7,725.43	279.11	3.75%
40. 101-1020-51-11-0-1102-52710 ART-WORKERS COMP	775.51	739.13	759.23	787.82	28.59	3.77%
41. 101-1020-51-11-0-1102-52810 ART-GROUP DENTAL INS	598.00	550.81	574.07	574.00	(0.07)	(0.01)%
42. 101-1020-51-11-0-1102-52920 ART-GROUP LIFE INS	139.00	85.40	85.41	86.00	0.59	0.69%
43. 101-1020-51-11-0-1102-56110 ART-SUPPLIES	4,000.00	3,967.50	4,000.00	8,000.00	4,000.00	100.00%
Notes: Added \$4,000 in version 10/28, increased enrollment						
TOTAL 1102 ART	\$111,215.40	\$107,074.63	\$110,202.59	\$118,151.55	\$7,948.96	7.21%
1103 INTERVENTION						
44. 101-1020-51-11-0-1103-51110 INTERVENTION-TEACHER SALARIE	582,617.12	502,013.00	665,083.45	516,752.28	(148,331.17)	(22.30)%
Notes: 8 Interventionists currently. Add back in 1.5 - REMOVED 1 - \$75,000 DRAFT 2 12/8/22, REDUCE \$75,000 1 FTE in DRAFT 3, 1/5/23.						
45. 101-1020-51-11-0-1103-52110 INTERVENTIONIST - GROUP HEALT	153,995.00	142,545.52	153,412.96	163,119.60	9,706.64	6.33%
Notes: REDUCED \$5,000 DRAFT 3, 1/5/23						
46. 101-1020-51-11-0-1103-52200 INTERVENTION - FICA & MED TAX	44,994.46	34,496.42	43,403.89	42,209.79	(1,194.10)	(2.75)%
47. 101-1020-51-11-0-1103-52710 INTERVENTION-WORKERS COM	4,636.67	3,915.77	4,417.65	4,304.53	(113.12)	(2.56)%
48. 101-1020-51-11-0-1103-52810 INTERVENTION-GROUP DENTAL	3,293.51	2,772.40	3,055.35	2,294.00	(761.35)	(24.92)%
49. 101-1020-51-11-0-1103-52920 INTERVENTION-GROUP LIFE INS	523.13	427.17	527.05	456.00	(71.05)	(13.48)%
TOTAL 1103 INTERVENTION	\$790,059.89	\$686,170.28	\$869,900.35	\$729,136.20	\$(140,764.15)	(16.18)%
1104 ENGLISH SECOND LANGUAGE						
50. 101-1020-51-11-0-1104-51110 ESL-TEACHER SALARIES	37,135.98	35,781.00	36,754.72	36,000.00	(754.72)	(2.05)%
Notes: Discuss district-wide ESL supports .5 FTE - speak with BC teacher regarding caseload.						
51. 101-1020-51-11-0-1104-52200 ESL- FICA & MED TAX	2,842.24	2,561.13	2,811.73	0.00	(2,811.73)	(100.00)%
52. 101-1020-51-11-0-1104-52710 ESL-WORKERS COMP	288.53	279.18	286.69	0.00	(286.69)	(100.00)%
53. 101-1020-51-11-0-1104-52810 ESL-GROUP DENTAL INS	191.00	184.88	233.69	0.00	(233.69)	(100.00)%
54. 101-1020-51-11-0-1104-52920 ESL-GROUP LIFE INS	40.00	28.35	28.47	0.00	(28.47)	(100.00)%
55. 101-1020-51-11-0-1104-56110 ESL-SUPPLIES	300.00	400.00	300.00	0.00	(300.00)	(100.00)%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$40,797.75	\$39,234.54	\$40,415.30	\$36,000.00	\$(4,415.30)	(10.92)%		
1105 FAMILY & CONSUMER SCIENCES								
56. 101-1020-51-11-0-1105-51110 HEALTH & WELLNESS - TEACHE	49,264.30	47,304.00	48,591.30	49,956.18	1,364.88	2.81%		
57. 101-1020-51-11-0-1105-52200 HEALTH & WELLNESS - FICA & ME	3,780.70	3,471.41	3,717.23	3,822.27	105.04	2.83%		
58. 101-1020-51-11-0-1105-52710 HEALTH & WELLNESS - WORKER	381.31	369.01	379.01	390.41	11.40	3.01%		
59. 101-1020-51-11-0-1105-52810 HEALTH & WELLNESS- GROUP DE	382.00	369.66	382.38	383.00	0.62	0.16%		
60. 101-1020-51-11-0-1105-52920 HEALTH & WELLNESS - GROUP L	60.00	56.94	56.94	57.00	0.06	0.11%		
61. 101-1020-51-11-0-1105-56110 HEALTH & WELLNESS - SUPPLIE	1,000.00	280.43	1,000.00	1,000.00	0.00	0.00%		
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$54,868.31	\$51,851.45	\$54,126.86	\$55,608.86	\$1,482.00	2.74%		
1106 WORLD LANGUAGE								
62. 101-1020-51-11-0-1106-51110 WORLD LANG- TEACHER SALARIE	70,102.85	23,439.18	71,432.40	61,165.40	(10,267.00)	(14.37)%		
63. 101-1020-51-11-0-1106-52200 WORLD LANG -FICA & MED TAX	5,325.35	1,793.06	5,464.58	4,680.00	(784.58)	(14.36)%		
64. 101-1020-51-11-0-1106-52710 WORLD LANG - WORKERS COM	543.44	182.81	557.17	477.28	(79.89)	(14.34)%		
65. 101-1020-51-11-0-1106-52810 WORLD LANG - GROUP DENTAL	382.00	0.00	385.00	383.00	(2.00)	(0.52)%		
66. 101-1020-51-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	60.00	19.71	56.94	57.00	0.06	0.11%		
67. 101-1020-51-11-0-1106-56110 WORLD LANG - SUPPLIES	1,000.00	165.00	1,000.00	1,000.00	0.00	0.00%		
Notes: Added on 11/18/22-Omitted on previous versions.								
TOTAL 1106 WORLD LANGUAGE	\$77,413.64	\$25,599.76	\$78,896.09	\$67,762.68	\$(11,133.41)	(14.11)%		
1108 MUSIC								
68. 101-1020-51-11-0-1108-51110 MUSIC-TEACHER SALARIES	128,847.40	125,738.00	129,159.71	134,603.43	5,443.72	4.21%		
69. 101-1020-51-11-0-1108-51310 MUSIC - SUB WAGES	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%		
70. 101-1020-51-11-0-1108-52200 MUSIC - FICA & MED TAX	10,280.97	9,028.00	9,880.71	10,297.59	416.88	4.22%		
71. 101-1020-51-11-0-1108-52710 MUSIC-WORKERS COMP	998.17	980.76	1,007.45	1,050.42	42.97	4.27%		
72. 101-1020-51-11-0-1108-52810 MUSIC-GROUP DENTAL INS	764.00	739.32	764.76	765.00	0.24	0.03%		
73. 101-1020-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	119.00	113.88	113.88	114.00	0.12	0.11%		
74. 101-1020-51-11-0-1108-54320 MUSIC- REPAIR & MAINT	2,500.00	2,728.50	2,500.00	2,500.00	0.00	0.00%		
75. 101-1020-51-11-0-1108-56110 MUSIC-SUPPLIES	4,000.00	3,056.06	4,000.00	4,000.00	0.00	0.00%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
TOTAL 1108 MUSIC	\$150,509.54	\$142,384.52	\$150,426.51	\$156,330.44	\$5,903.93	3.92%		
1109 PHYSICAL EDUCATION								
76. 101-1020-51-11-0-1109-51110 PE-TEACHER SALARIES	170,967.55	154,373.99	153,870.87	161,822.67	7,951.80	5.17%		
77. 101-1020-51-11-0-1109-52200 PE-FICA & MED TAX	10,489.16	11,133.79	11,771.12	12,379.47	608.35	5.17%		
78. 101-1020-51-11-0-1109-52710 PE-WORKERS COMP	1,165.64	1,204.07	1,200.20	1,263.11	62.91	5.24%		
79. 101-1020-51-11-0-1109-52810 PE-GROUP DENTAL INS	632.00	781.71	764.76	765.00	0.24	0.03%		
80. 101-1020-51-11-0-1109-52920 PE-GROUP LIFE INS	169.00	177.39	170.82	171.00	0.18	0.11%		
81. 101-1020-51-11-0-1109-56110 PE-SUPPLIES	2,500.00	2,429.73	2,500.00	2,500.00	0.00	0.00%		
TOTAL 1109 PHYSICAL EDUCATION	\$185,923.35	\$170,100.68	\$170,277.77	\$178,901.25	\$8,623.48	5.06%		
1110 TECH ED								
82. 101-1020-51-11-0-1110-51110 TECH ED-TEACHER SALARIES	29,528.78	29,262.00	30,058.19	31,809.36	1,751.17	5.83%		
83. 101-1020-51-11-0-1110-52200 TECH ED- FICA & MED TAX	2,250.05	2,161.84	2,299.45	2,434.35	134.90	5.87%		
84. 101-1020-51-11-0-1110-52710 TECH ED-WORKERS COMP	228.39	228.26	234.45	248.63	14.18	6.05%		
85. 101-1020-51-11-0-1110-52810 TECH ED-GROUP DENTAL INS	191.00	184.77	191.69	192.00	0.31	0.16%		
86. 101-1020-51-11-0-1110-52920 TECH ED-GROUP LIFE INS	30.00	28.48	28.47	30.00	1.53	5.37%		
87. 101-1020-51-11-0-1110-56110 TECH ED-SUPPLIES	4,000.00	3,795.93	4,000.00	10,000.00	6,000.00	150.00%		
Notes: Added \$6,000 in version 10/28 due to increased enrollment.								
TOTAL 1110 TECH ED	\$36,228.22	\$35,661.28	\$36,812.25	\$44,714.34	\$7,902.09	21.47%		
1501 CO-CURRICULAR								
88. 101-1020-51-11-0-1501-51110 CO - CURRICULAR - TEACHER SAL	60,000.00	57,527.05	60,000.00	60,000.00	0.00	0.00%		
89. 101-1020-51-11-0-1501-52200 CO - CURRICULAR - FICA & MED	5,600.00	4,400.80	5,000.00	5,000.00	0.00	0.00%		
90. 101-1020-51-11-0-1501-52710 CO - CURRICULAR - WORKERS CO	600.00	448.68	600.00	600.00	0.00	0.00%		
91. 101-1020-51-11-0-1501-53220 CO - CURRICULAR - CONTRACTE	6,000.00	5,412.50	6,000.00	6,000.00	0.00	0.00%		
92. 101-1020-51-11-0-1501-56110 CO - CURRICULAR -SUPPLIES	3,000.00	3,075.23	3,000.00	3,000.00	0.00	0.00%		
TOTAL 1501 CO-CURRICULAR	\$75,200.00	\$70,864.26	\$74,600.00	\$74,600.00	\$0.00	0.00%		
2120 GUIDANCE								

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
93. 101-1020-51-11-0-2120-51110 SCHOOL COUNSELOR- SALARIE	128,973.41	121,137.47	129,782.72	135,242.45	5,459.73	4.21%
94. 101-1020-51-11-0-2120-52110 SCHOOL COUNSELOR - GROUP HE	23,076.00	21,345.56	23,293.96	22,279.00	(1,014.96)	(4.36)%
95. 101-1020-51-11-0-2120-52200 SCHOOL COUNSELOR - FICA & ME	9,928.91	8,779.45	9,928.38	10,346.50	418.12	4.21%
96. 101-1020-51-11-0-2120-52710 SCHOOL COUNSELOR - WORKER	1,022.27	944.78	1,012.30	1,055.41	43.11	4.26%
97. 101-1020-51-11-0-2120-52810 SCHOOL COUNSELOR - GROUP DE	784.00	739.32	764.76	765.00	0.24	0.03%
98. 101-1020-51-11-0-2120-52920 SCHOOL COUNSELOR - GROUP LI	119.00	116.07	113.88	114.00	0.12	0.11%
99. 101-1020-51-11-0-2120-53220 SCHOOL COUNSELOR - CONTRACTE	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00%
100. 101-1020-51-11-0-2120-56110 SCHOOL COUNSELOR - SUPPLIE	400.00	0.00	400.00	400.00	0.00	0.00%
TOTAL 2120 GUIDANCE	\$169,303.59	\$153,062.65	\$170,296.00	\$175,202.36	\$4,906.36	2.88%
2131 HEALTH						
101. 101-1020-51-11-0-2131-51110 HEALTH-NURSE SALARIES	119,367.15	112,416.98	117,947.71	121,260.41	3,312.70	2.81%
102. 101-1020-51-11-0-2131-51310 HEALTH- SUB WAGES	5,000.00	5,281.50	5,000.00	5,000.00	0.00	0.00%
103. 101-1020-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	46,131.00	42,691.12	46,651.92	49,457.00	2,805.08	6.01%
104. 101-1020-51-11-0-2131-52200 HEALTH- FICA & MED TAX	9,555.05	7,942.32	9,023.00	9,277.10	254.10	2.82%
105. 101-1020-51-11-0-2131-52710 HEALTH-WORKERS COMP	948.75	918.13	919.99	946.57	26.58	2.89%
106. 101-1020-51-11-0-2131-52810 HEALTH-GROUP DENTAL INS	784.00	739.32	764.76	765.00	0.24	0.03%
107. 101-1020-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	119.00	113.88	113.88	114.00	0.12	0.11%
108. 101-1020-51-11-0-2131-53230 HEALTH - CONTRACTED PROF S	500.00	0.00	0.00	0.00	0.00	---
109. 101-1020-51-11-0-2131-53430 HEALTH - IMMUNIZATIONS	300.00	102.50	300.00	300.00	0.00	0.00%
110. 101-1020-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	300.00	142.50	300.00	300.00	0.00	0.00%
111. 101-1020-51-11-0-2131-56110 HEALTH-SUPPLIES	3,500.00	2,035.38	3,500.00	3,500.00	0.00	0.00%
TOTAL 2131 HEALTH	\$186,504.95	\$172,383.63	\$184,521.26	\$190,920.08	\$6,398.82	3.47%
2141 BEHAVIOR SUPPORT						
112. 101-1020-51-11-0-2141-51720 BEHAVIORAL SUPPORT - SALARIE	55,673.40	55,213.58	53,107.11	61,800.00	8,692.89	16.37%
113. 101-1020-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAGE	31,422.00	26,770.39	32,336.72	89,584.00	57,247.28	177.03%
Notes: Add 1 FTE BI						
114. 101-1020-51-11-0-2141-52110 BEHAVIORAL SUPPORT - GROU	5,000.00	0.00	5,000.00	0.00	(5,000.00)	(100.00)%
115. 101-1020-51-11-0-2141-52200 BEHAVIORAL SUPPORT - FICA &	10,375.00	6,271.84	6,536.45	7,756.00	1,219.55	18.66%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
116. 101-1020-51-11-0-2141-52340 BEHAVIORAL SUPPORT - VMER	1,500.00	0.00	1,500.00	0.00	(1,500.00)	(100.00)%
117. 101-1020-51-11-0-2141-52710 BEHAVIORAL SUPPORT - WORKER	1,007.00	639.51	666.47	791.00	124.53	18.69%
118. 101-1020-51-11-0-2141-52810 BEHAVIORAL SUPPORT - GROU	385.00	361.43	382.50	401.00	18.50	4.84%
119. 101-1020-51-11-0-2141-52920 BEHAVIORAL SUPPORT - GROU	170.00	116.92	113.85	117.00	3.15	2.77%
TOTAL 2141 BEHAVIOR SUPPORT	\$105,532.40	\$89,373.67	\$99,643.10	\$160,449.00	\$60,805.90	61.02%
2220 LIBRARY						
120. 101-1020-51-11-0-2220-51110 LIBRARY-TEACHER SALARIES	66,455.75	56,853.48	67,487.39	71,197.38	3,709.99	5.50%
121. 101-1020-51-11-0-2220-51210 LIBRARY-PARA WAGES	37,592.76	32,403.84	39,977.60	35,519.00	(4,458.60)	(11.15)%
122. 101-1020-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	32,487.00	29,891.38	32,753.30	35,347.00	2,593.70	7.92%
123. 101-1020-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	8,422.33	5,805.65	8,221.08	8,163.84	(57.24)	(0.70)%
124. 101-1020-51-11-0-2220-52340 LIBRARY-VMERS	1,452.08	1,641.38	1,533.84	1,776.00	242.16	15.79%
125. 101-1020-51-11-0-2220-52710 LIBRARY-WORKERS COMP	827.79	696.21	838.23	833.17	(5.06)	(0.60)%
126. 101-1020-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	595.00	554.60	574.13	583.00	8.87	1.54%
127. 101-1020-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	119.00	113.85	113.85	117.00	3.15	2.77%
128. 101-1020-51-11-0-2220-54320 LIBRARY- REPAIR & MAINT	200.00	0.00	200.00	200.00	0.00	0.00%
129. 101-1020-51-11-0-2220-56110 LIBRARY-SUPPLIES	6,000.00	5,978.07	6,000.00	6,000.00	0.00	0.00%
130. 101-1020-51-11-0-2220-56410 LIBRARY- BOOKS	13,000.00	12,897.81	13,000.00	13,000.00	0.00	0.00%
TOTAL 2220 LIBRARY	\$167,151.71	\$146,836.27	\$170,699.42	\$172,736.39	\$2,036.97	1.19%
2410 PRINCIPALS OFFICE						
131. 101-1020-51-11-0-2410-51310 PRINCIPALS - SUB WAGES	0.00	1,393.16	0.00	0.00	0.00	---
132. 101-1020-51-11-0-2410-51410 PRINCIPALS- ADMIN SALARIES	286,117.72	275,617.22	283,885.73	332,870.00	48,984.27	17.25%
133. 101-1020-51-11-0-2410-51610 PRINCIPALS -CLERICAL WAGES	209,560.00	244,274.85	216,881.60	252,229.20	35,347.60	16.30%
Notes: REDUCE 1 CLERICAL OFFICE STAFF-\$50,000 DRAFT 2 12/5/22						
134. 101-1020-51-11-0-2410-52110 PRINCIPALS - GROUP HEALTH IN	98,332.00	94,945.78	107,992.96	108,692.42	699.46	0.65%
135. 101-1020-51-11-0-2410-52190 PRINCIPALS - HRA	20,000.00	17,000.00	20,000.00	20,000.00	0.00	0.00%
136. 101-1020-51-11-0-2410-52200 PRINCIPALS-FICA & MED TAX	32,109.00	37,626.63	38,308.69	45,315.95	7,007.26	18.29%
137. 101-1020-51-11-0-2410-52310 PRINCIPALS - EMPLOYEE PENSIO	0.00	2,177.23	2,022.84	3,649.00	1,626.16	80.39%
138. 101-1020-51-11-0-2410-52340 PRINCIPALS - VMERS	14,230.00	14,396.12	11,720.02	13,338.46	1,618.44	13.81%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
139. 101-1020-51-11-0-2410-52510 PRINCIPALS - COURSE REIMB	2,000.00	1,195.00	2,000.00	2,000.00	0.00	0.00%
140. 101-1020-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	3,223.00	4,019.42	3,905.98	4,416.81	510.83	13.08%
141. 101-1020-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL INS	2,305.00	2,806.42	3,059.04	2,675.80	(383.24)	(12.53)%
142. 101-1020-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	1,069.00	1,169.17	1,196.52	1,140.06	(56.46)	(4.72)%
143. 101-1020-51-11-0-2410-52940 PRINCIPALS - GROUP LTD INS	750.00	652.50	750.00	750.00	0.00	0.00%
144. 101-1020-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SERV	7,000.00	261.72	7,000.00	7,000.00	0.00	0.00%
145. 101-1020-51-11-0-2410-54320 PRINCIPALS-REPAIR & MAINT	500.00	0.00	500.00	500.00	0.00	0.00%
146. 101-1020-51-11-0-2410-55330 PRINCIPALS-POSTAGE	5,000.00	2,882.29	5,000.00	5,000.00	0.00	0.00%
147. 101-1020-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	2,500.00	0.00	2,500.00	2,500.00	0.00	0.00%
148. 101-1020-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	6,000.00	6,910.36	6,000.00	6,000.00	0.00	0.00%
149. 101-1020-51-11-0-2410-56180 PRINCIPALS- GRADUATION	1,500.00	1,210.51	1,500.00	1,500.00	0.00	0.00%
150. 101-1020-51-11-0-2410-56190 PRINCIPALS- AWARDS	500.00	605.04	500.00	500.00	0.00	0.00%
151. 101-1020-51-11-0-2410-58110 PRINCIPALS-DUES	2,500.00	2,009.75	2,500.00	2,500.00	0.00	0.00%
TOTAL 2410 PRINCIPALS OFFICE	\$695,195.72	\$711,153.17	\$717,223.38	\$812,577.70	\$95,354.32	13.29%
2610 FACILITIES						
152. 101-1020-51-11-0-2610-51310 FACILITIES - SUBS WAGES	0.00	301.00	0.00	0.00	0.00	---
153. 101-1020-51-11-0-2610-51810 FACILITIES - CUSTODIANS WAGE	475,699.04	481,497.50	487,625.60	466,438.40	(21,187.20)	(4.34)%
Notes: 12 Custodians-\$10,000 overtime and clothing allowance \$4,500, REDUCE 1 CUSTODIAN, \$50,000 DRAFT 2, 12/5/22						
154. 101-1020-51-11-0-2610-51820 FACILITIES - SUMMER HELP WAGE	12,500.00	17,044.00	12,500.00	12,500.00	0.00	0.00%
155. 101-1020-51-11-0-2610-52110 FACILITIES-GROUP HEALTH INS	81,339.00	79,093.32	83,757.06	113,842.72	30,085.66	35.92%
156. 101-1020-51-11-0-2610-52190 FACILITIES - HRA	14,000.00	11,945.33	14,000.00	20,000.00	6,000.00	42.86%
157. 101-1020-51-11-0-2610-52200 FACILITIES- FICA & MED TAX	42,566.00	36,689.11	45,800.90	46,743.00	942.10	2.06%
158. 101-1020-51-11-0-2610-52310 FACILITIES- EMPLOYEE PENSIO	2,769.00	400.81	0.00	0.00	0.00	---
159. 101-1020-51-11-0-2610-52340 FACILITIES-VMERS	33,051.00	39,869.27	37,209.32	42,781.00	5,571.68	14.97%
160. 101-1020-51-11-0-2610-52710 FACILITIES-WORKER'S COMP	29,504.00	34,233.63	29,885.88	35,076.00	5,190.12	17.37%
161. 101-1020-51-11-0-2610-52810 FACILITIES-GROUP DENTAL INS	3,040.00	2,824.04	3,193.66	3,440.00	246.34	7.71%
162. 101-1020-51-11-0-2610-52920 FACILITIES- GROUP LIFE INS	705.00	618.37	769.40	684.00	(85.40)	(11.10)%
163. 101-1020-51-11-0-2610-52950 FACILITIES - CASH IN LIEU	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT		
164. 101-1020-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SERVI	0.00	97,814.04	0.00	0.00	0.00	---		
165. 101-1020-51-11-0-2610-54110 FACILITIES-WATER & SEWER	20,000.00	16,389.01	20,000.00	20,000.00	0.00	0.00%		
166. 101-1020-51-11-0-2610-54220 FACILITIES-SNOW REMOVAL	35,000.00	31,268.54	35,000.00	37,000.00	2,000.00	5.71%		
167. 101-1020-51-11-0-2610-54250 FACILITIES-RUBBISH REMOVA	12,000.00	11,704.36	12,000.00	12,000.00	0.00	0.00%		
168. 101-1020-51-11-0-2610-54320 FACILITIES-REPAIR & MAINT	60,000.00	51,730.34	60,000.00	60,000.00	0.00	0.00%		
169. 101-1020-51-11-0-2610-54510 FACILITIES-CONSTRUCTION SERV	117,000.00	120,920.93	117,000.00	117,000.00	0.00	0.00%		
Notes: \$1/sq foot, REDUCED BACK TO \$.75/sq ft DRAFT 2 12/6/22								
170. 101-1020-51-11-0-2610-54900 FACILITIES - PURCHASED SECURIT	5,000.00	7,049.82	5,000.00	10,000.00	5,000.00	100.00%		
Notes: Replacement plan for cameras.								
171. 101-1020-51-11-0-2610-55310 FACILITIES-TELEPHONE	5,000.00	1,219.07	5,000.00	2,000.00	(3,000.00)	(60.00)%		
Notes: REDUCED \$3,000 DRAFT 3, 1/5/23								
172. 101-1020-51-11-0-2610-55810 FACILITIES-TRAVEL & CONF	1,000.00	1,633.87	1,000.00	1,000.00	0.00	0.00%		
173. 101-1020-51-11-0-2610-56120 FACILITIES-CUSTODIAL SUPPLIE	50,000.00	61,509.82	50,000.00	50,000.00	0.00	0.00%		
174. 101-1020-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	51,000.00	53,301.28	51,000.00	51,000.00	0.00	0.00%		
175. 101-1020-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOWANC	6,000.00	4,074.22	6,000.00	3,000.00	(3,000.00)	(50.00)%		
176. 101-1020-51-11-0-2610-56210 FACILITIES-PROPANE	2,500.00	1,763.11	2,500.00	2,500.00	0.00	0.00%		
177. 101-1020-51-11-0-2610-56220 FACILITIES - ELECTRICITY	125,000.00	122,132.87	125,000.00	125,000.00	0.00	0.00%		
178. 101-1020-51-11-0-2610-56270 FACILITIES - WOODCHIPS/FUEL O	70,000.00	56,622.46	75,000.00	75,000.00	0.00	0.00%		
Notes: REDUCE \$20,000 DRAFT 3, 1/5/23								
179. 101-1020-51-11-0-2610-57330 FACILITIES-EQUIPMENT	12,500.00	32,938.38	12,500.00	12,500.00	0.00	0.00%		
TOTAL 2610 FACILITIES	\$1,272,173.04	\$1,381,588.50	\$1,296,741.82	\$1,324,505.12	\$27,763.30	2.14%		
2660 SCHOOL RESOURCE OFFICER								
180. 101-1020-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	50,000.00	32,374.15	50,000.00	50,000.00	0.00	0.00%		
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$50,000.00	\$32,374.15	\$50,000.00	\$50,000.00	\$0.00	0.00%		
2716 CO-CURR TRANSPORTATION								
181. 101-1020-51-11-0-2716-55190 TRANSPORTATION - EXTRA/CO-CUR	0.00	3,411.39	25,000.00	25,000.00	0.00	0.00%		
TOTAL 2716 CO-CURR TRANSPORTATION	\$0.00	\$3,411.39	\$25,000.00	\$25,000.00	\$0.00	0.00%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
TOTAL 1020 BARRE TOWN SCHOOL	\$8,797,111.29	\$8,499,158.12	\$9,060,071.50	\$9,429,714.57	\$369,643.07	4.08%
1276 SPAULDING HIGH SCHOOL						
1101 DIRECT INSTRUCTION						
182. 101-1276-31-11-0-1101-51110 GENERAL INSTR - TEACHER SALA	30,000.00	5,850.00	30,000.00	30,000.00	0.00	0.00%
Notes: Leadership and mentor stipends.						
183. 101-1276-31-11-0-1101-51210 GENERAL INSTR - PARA WAGES	0.00	450.00	0.00	(225,000.00)	(225,000.00)	---
Notes: REDUCTION OF 3 FTEs in DRAFT 2, 12/8/22						
184. 101-1276-31-11-0-1101-51310 GENERAL INSTR - SUB WAGES	127,716.63	121,463.50	175,532.06	175,000.00	(532.06)	(0.30)%
Notes: NS, JE, AS, JB, (EP/JP part-time)						
185. 101-1276-31-11-0-1101-52110 GENERAL INSTR - GROUP HEALT	488,450.04	491,423.37	515,261.56	469,655.14	(45,606.42)	(8.85)%
Notes: Includes estimated 13% increase as recommended by VSBIT. REDUCED \$30,000 DRAFT 3, 1/5/23						
186. 101-1276-31-11-0-1101-52180 GENERAL INSTR - HSA	21,000.00	10,500.00	65,000.00	25,500.00	(39,500.00)	(60.77)%
Notes: Open enrollment Jan 1. Reduction due to utilization in FY22.						
187. 101-1276-31-11-0-1101-52190 GENERAL INSTR - HRA	200,000.00	195,124.43	180,000.00	185,000.00	5,000.00	2.78%
188. 101-1276-31-11-0-1101-52200 GENERAL INSTR - FICA & MED T	14,770.67	11,304.08	15,308.21	16,000.00	691.79	4.52%
189. 101-1276-31-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	40,000.00	38,701.60	45,000.00	50,000.00	5,000.00	11.11%
Notes: Increase in teachers entering VSTRS after July 1, 2015						
190. 101-1276-31-11-0-1101-52340 GENERAL INSTR - VMERS	1,200.00	0.00	1,000.00	0.00	(1,000.00)	(100.00)%
Notes: No eligibility.						
191. 101-1276-31-11-0-1101-52510 GENERAL INSTR - COURSE REIM	70,000.00	52,256.10	70,000.00	70,000.00	0.00	0.00%
192. 101-1276-31-11-0-1101-52520 GENERAL INSTR - PARA COURS	0.00	0.00	0.00	6,000.00	6,000.00	---
193. 101-1276-31-11-0-1101-52610 GENERAL INSTR - UNEMPLOYMEN	25,000.00	24,518.00	20,000.00	20,000.00	0.00	0.00%
194. 101-1276-31-11-0-1101-52710 GENERAL INSTR - WORKERS COM	1,796.75	1,174.10	1,545.14	1,500.00	(45.14)	(2.92)%
195. 101-1276-31-11-0-1101-52810 GENERAL INSTR - GROUP DENTA	1,455.00	756.10	1,723.50	1,700.00	(23.50)	(1.36)%
196. 101-1276-31-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	339.38	307.40	368.57	357.00	(11.57)	(3.14)%
197. 101-1276-31-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	12,000.00	9,960.00	12,000.00	12,000.00	0.00	0.00%
198. 101-1276-31-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	15,000.00	23,199.96	25,000.00	25,000.00	0.00	0.00%
199. 101-1276-31-11-0-1101-53220 GENERAL INSTR - CONTRACTE	30,000.00	30,735.24	30,000.00	30,000.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
200. 101-1276-31-11-0-1101-55620 GENERAL INSTR - STUDENT TUIT	100,000.00	70,875.88	100,000.00	100,000.00	0.00	0.00%
201. 101-1276-31-11-0-1101-55810 GENERAL INSTR - TRAVEL/CON	10,000.00	10,252.32	10,000.00	13,000.00	3,000.00	30.00%
Notes: IRS rate increase.						
202. 101-1276-31-11-0-1101-56110 GENERAL INSTR - SUPPLIES	9,000.00	3,066.27	9,000.00	(45,000.00)	(54,000.00)	(600.00)%
Notes: DRAFT 2 SUPPLIES REDUCTIONS THROUGHOUT THE BUDGET -33,800. Decreased additional \$11,200 in DRAFT 3, 1/5/23						
TOTAL 1101 DIRECT INSTRUCTION	\$1,197,728.47	\$1,101,918.35	\$1,306,739.04	\$960,712.14	\$(346,026.90)	(26.48)%
1102 ART						
203. 101-1276-31-11-0-1102-51110 ART - TEACHER SALARIES	121,492.21	110,249.82	112,236.65	119,019.77	6,783.12	6.04%
204. 101-1276-31-11-0-1102-52200 ART - FICA & MED TAX	9,694.63	8,123.72	8,586.11	9,105.38	519.27	6.05%
205. 101-1276-31-11-0-1102-52710 ART - WORKERS COMP	998.21	860.06	875.44	928.61	53.17	6.07%
206. 101-1276-31-11-0-1102-52810 ART - GROUP DENTAL INS	814.00	725.19	750.63	815.00	64.37	8.58%
207. 101-1276-31-11-0-1102-52920 ART - GROUP LIFE INS	169.00	56.94	56.94	113.00	56.06	98.45%
208. 101-1276-31-11-0-1102-54320 ART - REPAIR & MAINT	500.00	335.90	500.00	500.00	0.00	0.00%
209. 101-1276-31-11-0-1102-56110 ART - SUPPLIES	18,000.00	16,157.18	18,000.00	18,000.00	0.00	0.00%
210. 101-1276-31-11-0-1102-57330 ART - EQUIPMENT	0.00	0.00	10,000.00	0.00	(10,000.00)	(100.00)%
Notes: No equipment needs this year.						
211. 101-1276-31-11-0-1102-58110 ART - DUES	100.00	0.00	100.00	100.00	0.00	0.00%
Notes: No dues paid in FY22?						
TOTAL 1102 ART	\$151,768.05	\$136,508.81	\$151,105.77	\$148,581.76	\$(2,524.01)	(1.67)%
1105 FAMILY & CONSUMER SCIENCES						
212. 101-1276-31-11-0-1105-51110 HEALTH & WELLNESS - SALARIE	124,201.31	124,324.00	127,706.73	133,108.66	5,401.93	4.23%
213. 101-1276-31-11-0-1105-52200 HEALTH & WELLNESS - FICA & M	9,551.63	8,861.42	9,769.57	10,183.75	414.18	4.24%
214. 101-1276-31-11-0-1105-52710 HEALTH & WELLNESS - WORKER	1,019.63	969.70	996.11	1,038.43	42.32	4.25%
215. 101-1276-31-11-0-1105-52810 HEALTH & WELLNESS - GROUP D	789.00	739.32	764.76	765.00	0.24	0.03%
216. 101-1276-31-11-0-1105-52920 HEALTH & WELLNESS - GROUP L	144.00	113.88	113.88	114.00	0.12	0.11%
217. 101-1276-31-11-0-1105-56110 HEALTH & WELLNESS - SUPPLIE	8,000.00	4,997.18	8,000.00	8,000.00	0.00	0.00%
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$143,705.57	\$140,005.50	\$147,351.05	\$153,209.84	\$5,858.79	3.98%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
1106 WORLD LANGUAGE						
218. 101-1276-31-11-0-1106-51110 WORLD LANG - TEACHER SALARIE	221,311.91	214,686.00	220,528.29	195,658.97	(24,869.32)	(11.28)%
219. 101-1276-31-11-0-1106-52200 WORLD LANG - FICA & MED TA	16,955.41	15,455.25	16,870.41	14,968.58	(1,901.83)	(11.27)%
220. 101-1276-31-11-0-1106-52710 WORLD LANG - WORKERS COM	1,777.18	1,674.27	1,720.11	1,526.72	(193.39)	(11.24)%
221. 101-1276-31-11-0-1106-52810 WORLD LANG - GROUP DENTA	789.00	1,108.98	1,147.14	1,247.00	99.86	8.71%
222. 101-1276-31-11-0-1106-52920 WORLD LANG - GROUP LIFE INS	198.00	162.06	170.82	171.00	0.18	0.11%
223. 101-1276-31-11-0-1106-56110 WORLD LANG - SUPPLIES	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
224. 101-1276-31-11-0-1106-56410 WORLD LANG - BOOKS	2,000.00	1,082.40	2,000.00	2,000.00	0.00	0.00%
TOTAL 1106 WORLD LANGUAGE	\$244,031.50	\$234,168.96	\$243,436.77	\$216,572.27	\$(26,864.50)	(11.04)%
1108 MUSIC						
225. 101-1276-31-11-0-1108-51110 MUSIC - TEACHER SALARIES	114,094.02	118,805.08	115,870.67	104,821.02	(11,049.65)	(9.54)%
226. 101-1276-31-11-0-1108-51310 MUSIC - TEMP WAGES	6,000.00	0.00	0.00	5,000.00	5,000.00	---
Notes: Accompanist for choral and band arrangements						
227. 101-1276-31-11-0-1108-52200 MUSIC - FICA & MED TAX	8,928.75	8,167.11	8,864.10	8,219.00	(645.10)	(7.28)%
228. 101-1276-31-11-0-1108-52710 MUSIC - WORKERS COMP	910.10	926.66	903.79	867.77	(36.02)	(3.99)%
229. 101-1276-31-11-0-1108-52810 MUSIC - GROUP DENTAL INS	774.00	744.20	764.76	765.00	0.24	0.03%
230. 101-1276-31-11-0-1108-52920 MUSIC - GROUP LIFE INS	139.00	105.12	113.88	134.00	20.12	17.67%
231. 101-1276-31-11-0-1108-54320 MUSIC - REPAIR & MAINT	1,000.00	1,045.50	1,000.00	1,000.00	0.00	0.00%
232. 101-1276-31-11-0-1108-56110 MUSIC - SUPPLIES	13,000.00	11,326.56	13,000.00	13,000.00	0.00	0.00%
233. 101-1276-31-11-0-1108-56170 MUSIC - UNIFORMS	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
234. 101-1276-31-11-0-1108-57330 MUSIC - EQUIPMENT	0.00	8,388.97	0.00	0.00	0.00	---
235. 101-1276-31-11-0-1108-58110 MUSIC - DUES	1,000.00	425.00	1,000.00	1,000.00	0.00	0.00%
236. 101-1276-31-11-0-1108-58120 MUSIC - FIELD TRIPS	2,800.00	1,159.91	2,800.00	2,800.00	0.00	0.00%
TOTAL 1108 MUSIC	\$150,145.87	\$151,094.11	\$145,817.20	\$139,106.79	\$(6,710.41)	(4.60)%
1109 PHYSICAL EDUCATION						
237. 101-1276-31-11-0-1109-51110 PHYS ED - TEACHER SALARIES	111,176.95	86,895.01	93,963.57	100,232.87	6,269.30	6.67%
238. 101-1276-31-11-0-1109-52200 PHYS ED - FICA & MED TAX	8,525.48	6,226.31	7,188.22	7,668.51	480.29	6.68%
239. 101-1276-31-11-0-1109-52710 PHYS ED - WORKERS COMP	877.67	677.85	732.91	781.83	48.92	6.67%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
240. 101-1276-31-11-0-1109-52810 PHYS ED - GROUP DENTAL INS	784.00	696.12	764.76	765.00	0.24	0.03%		
241. 101-1276-31-11-0-1109-52920 PHYS ED - GROUP LIFE INS	139.00	56.82	56.94	113.00	56.06	98.45%		
242. 101-1276-31-11-0-1109-56110 PHYS ED - SUPPLIES	3,000.00	2,641.07	3,000.00	3,000.00	0.00	0.00%		
TOTAL 1109 PHYSICAL EDUCATION	\$124,503.10	\$97,193.18	\$105,706.40	\$112,561.21	\$6,854.81	6.48%		
1111 ENGLISH								
243. 101-1276-31-11-0-1111-51110 ENGLISH - TEACHER SALARIES	415,661.58	346,657.82	402,225.37	379,683.40	(22,541.97)	(5.60)%		
Notes: 5.75 teachers								
244. 101-1276-31-11-0-1111-52200 ENGLISH - FICA AND MED TAX	31,848.19	25,195.18	30,770.24	29,046.48	(1,723.76)	(5.60)%		
245. 101-1276-31-11-0-1111-52710 ENGLISH - WORKERS COMP	3,292.33	2,703.76	3,137.35	3,461.54	324.19	10.33%		
246. 101-1276-31-11-0-1111-52810 ENGLISH - GROUP DENTAL INS	2,124.00	1,724.59	1,815.06	1,911.00	95.94	5.29%		
247. 101-1276-31-11-0-1111-52920 ENGLISH - GROUP LIFE INS	434.00	327.48	370.12	341.00	(29.12)	(7.87)%		
248. 101-1276-31-11-0-1111-56110 ENGLISH - SUPPLIES	4,500.00	2,730.46	4,500.00	4,500.00	0.00	0.00%		
249. 101-1276-31-11-0-1111-56410 ENGLISH - BOOKS	6,000.00	3,551.67	6,000.00	6,000.00	0.00	0.00%		
TOTAL 1111 ENGLISH	\$463,860.10	\$382,890.96	\$448,818.14	\$424,943.42	\$(23,874.72)	(5.32)%		
1112 MATH								
250. 101-1276-31-11-0-1112-51110 MATH - TEACHER SALARIES	613,690.52	570,120.71	620,064.05	531,987.94	(88,076.11)	(14.20)%		
251. 101-1276-31-11-0-1112-51310 MATH - TUTORIAL WAGES	1,200.00	1,007.50	0.00	0.00	0.00	---		
252. 101-1276-31-11-0-1112-52200 MATH - FICA & MED TAX	47,197.34	40,873.93	47,434.89	40,314.62	(7,120.27)	(15.01)%		
253. 101-1276-31-11-0-1112-52710 MATH - WORKERS COMP	4,787.02	4,454.55	4,836.50	4,110.81	(725.69)	(15.00)%		
254. 101-1276-31-11-0-1112-52810 MATH - GROUP DENTAL INS	3,610.00	3,103.32	3,564.66	2,294.00	(1,270.66)	(35.65)%		
255. 101-1276-31-11-0-1112-52920 MATH - GROUP LIFE INS	592.00	492.03	531.25	456.00	(75.25)	(14.16)%		
256. 101-1276-31-11-0-1112-56110 MATH - SUPPLIES	7,000.00	2,364.11	7,000.00	5,000.00	(2,000.00)	(28.57)%		
Notes: Reduced based on actuals.								
257. 101-1276-31-11-0-1112-56410 MATH - BOOKS	2,000.00	75.00	2,000.00	2,000.00	0.00	0.00%		
258. 101-1276-31-11-0-1112-58110 MATH - DUES	1,500.00	1,030.00	1,500.00	0.00	(1,500.00)	(100.00)%		
Notes: Move to school-wide dues as needed.								
TOTAL 1112 MATH	\$681,576.88	\$623,521.15	\$686,931.35	\$586,163.37	\$(100,767.98)	(14.67)%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
1113 SCIENCE								
259. 101-1276-31-11-0-1113-51110 SCIENCE - TEACHER SALARIES	305,419.53	293,899.56	312,063.08	327,615.42	15,552.34	4.98%		
260. 101-1276-31-11-0-1113-52200 SCIENCE - FICA & MED TAX	23,865.10	20,985.46	23,872.81	25,063.47	1,190.66	4.99%		
261. 101-1276-31-11-0-1113-52710 SCIENCE - WORKERS COMP INS	2,382.79	2,292.47	2,434.10	2,556.16	122.06	5.01%		
262. 101-1276-31-11-0-1113-52810 SCIENCE - GROUP DENTAL INS	1,948.00	1,723.60	1,910.90	1,911.00	0.10	0.01%		
263. 101-1276-31-11-0-1113-52920 SCIENCE - GROUP LIFE INS	375.00	326.31	341.64	342.00	0.36	0.11%		
264. 101-1276-31-11-0-1113-56110 SCIENCE - SUPPLIES	16,000.00	12,623.08	14,000.00	14,000.00	0.00	0.00%		
265. 101-1276-31-11-0-1113-56410 SCIENCE - BOOKS	2,000.00	1,850.55	1,500.00	1,500.00	0.00	0.00%		
266. 101-1276-31-11-0-1113-58120 SCIENCE - FIELD TRIPS	0.00	0.00	2,500.00	2,500.00	0.00	0.00%		
TOTAL 1113 SCIENCE	\$351,990.42	\$333,701.03	\$358,622.53	\$375,488.05	\$16,865.52	4.70%		
1114 SOCIAL STUDIED								
267. 101-1276-31-11-0-1114-51110 SOCIAL STUDIES - TEACHER SAL	351,659.35	316,862.40	381,134.81	394,093.79	12,958.98	3.40%		
Notes: 6 teachers								
268. 101-1276-31-11-0-1114-52200 SOCIAL STUDIES - FICA & MED T	26,952.09	22,961.38	24,566.82	30,148.84	5,582.02	22.72%		
269. 101-1276-31-11-0-1114-52710 SOCIAL STUDIES - WORKERS COM	2,763.74	2,471.51	2,504.85	3,074.39	569.54	22.74%		
270. 101-1276-31-11-0-1114-52810 SOCIAL STUDIES - GROUP DENTA	2,269.00	1,848.30	1,910.90	2,294.00	383.10	20.05%		
271. 101-1276-31-11-0-1114-52920 SOCIAL STUDIES - GROUP LIFE I	364.00	284.70	284.70	342.00	57.30	20.13%		
272. 101-1276-31-11-0-1114-56110 SOCIAL STUDIES - SUPPLIES	6,000.00	5,304.61	6,000.00	6,000.00	0.00	0.00%		
273. 101-1276-31-11-0-1114-56410 SOCIAL STUDIES - BOOKS	3,000.00	2,207.28	3,000.00	3,000.00	0.00	0.00%		
274. 101-1276-31-11-0-1114-58120 SOCIAL STUDIES - FIELD TRIPS	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%		
TOTAL 1114 SOCIAL STUDIED	\$394,508.18	\$351,940.18	\$420,902.08	\$440,453.02	\$19,550.94	4.65%		
1115 BUSINESS ED								
275. 101-1276-31-11-0-1115-51110 BUSINESS ED - TEACHER SALARIE	55,015.45	42,786.50	43,296.28	46,327.60	3,031.32	7.00%		
276. 101-1276-31-11-0-1115-52200 BUSINESS ED - FICA & MED TA	4,218.90	3,273.20	3,312.17	3,544.69	232.52	7.02%		
277. 101-1276-31-11-0-1115-52710 BUSINESS ED - WORKERS COM	429.25	333.84	337.71	361.46	23.75	7.03%		
278. 101-1276-31-11-0-1115-52810 BUSINESS ED - GROUP DENTAL I	402.00	369.66	397.38	383.00	(14.38)	(3.62)%		
279. 101-1276-31-11-0-1115-52920 BUSINESS ED - GROUP LIFE INS	80.00	56.94	56.94	57.00	0.06	0.11%		
280. 101-1276-31-11-0-1115-56110 BUSINESS ED - SUPPLIES	400.00	0.00	400.00	400.00	0.00	0.00%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
281. 101-1276-31-11-0-1115-56410 BUSINESS ED - BOOKS	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%		
282. 101-1276-31-11-0-1115-57350 BUSINESS ED - COMPUTER SOFTW	500.00	399.00	500.00	500.00	0.00	0.00%		
TOTAL 1115 BUSINESS ED	\$63,045.60	\$47,219.14	\$50,300.48	\$53,573.75	\$3,273.27	6.51%		
1116 WORK BASED LEARNING								
283. 101-1276-31-11-0-1116-51110 WORK-BASED LEARNING - TEACH	78,372.87	71,562.00	73,509.43	75,573.27	2,063.84	2.81%		
Notes: Add .5 WBL and .5 Community service coordinator \$75K-REMOVED IN DRAFT 2								
284. 101-1276-31-11-0-1116-52110 WORK-BASED LEARNING - GROU	42,631.00	21,345.56	21,175.96	25,279.00	4,103.04	19.38%		
285. 101-1276-31-11-0-1116-52200 WORK-BASED LEARNING - FICA	10,968.82	4,997.34	5,623.47	5,782.34	158.87	2.83%		
286. 101-1276-31-11-0-1116-52710 WORK-BASED LEARNING - WORKE	1,118.50	558.09	573.37	590.12	16.75	2.92%		
287. 101-1276-31-11-0-1116-52810 WORK-BASED LEARNING - GROU	784.00	369.66	397.38	383.00	(14.38)	(3.62)%		
288. 101-1276-31-11-0-1116-52920 WORK-BASED LEARNING - GROU	139.00	56.94	56.94	57.00	0.06	0.11%		
289. 101-1276-31-11-0-1116-53230 WORK-BASED LEARNING - CONT	5,000.00	5,000.00	5,000.00	15,000.00	10,000.00	200.00%		
Notes: Added \$10K for Allied Health, \$2,500 + STEM \$5,000 + Human Services \$2,500								
290. 101-1276-31-11-0-1116-55810 WORK-BASED LEARNING - TRAVE	2,000.00	306.08	2,000.00	2,000.00	0.00	0.00%		
291. 101-1276-31-11-0-1116-56110 WORK-BASED LEARNING - SUPPL	1,500.00	7,424.79	1,500.00	1,500.00	0.00	0.00%		
TOTAL 1116 WORK BASED LEARNING	\$142,514.19	\$111,620.46	\$109,836.55	\$126,164.73	\$16,328.18	14.87%		
1117 DRIVER'S ED								
292. 101-1276-31-11-0-1117-51110 DRIVER'S ED - TEACHER SALARIE	65,000.00	105,557.00	84,356.41	75,573.81	(8,782.60)	(10.41)%		
293. 101-1276-31-11-0-1117-52200 DRIVER'S ED - FICA & MED TAX	5,100.00	7,598.00	11,305.77	5,782.34	(5,523.43)	(48.85)%		
294. 101-1276-31-11-0-1117-52710 DRIVER'S ED - WORKERS COMP	550.00	823.28	1,160.98	590.12	(570.86)	(49.17)%		
295. 101-1276-31-11-0-1117-52810 DRIVER'S ED - GROUP DENTAL I	385.00	369.66	767.38	383.00	(384.38)	(50.09)%		
296. 101-1276-31-11-0-1117-52920 DRIVER'S ED - GROUP LIFE INS	75.00	56.94	116.94	57.00	(59.94)	(51.26)%		
297. 101-1276-31-11-0-1117-54320 DRIVER'S ED - REPAIR & MAINT	750.00	507.05	750.00	750.00	0.00	0.00%		
298. 101-1276-31-11-0-1117-54420 DRIVER'S ED - RENTAL OF VEHICL	4,500.00	4,728.00	4,500.00	5,000.00	500.00	11.11%		
Notes: Consider an electric vehicle. Check with Efficiency Vermont for grants rebates on charging stations, etc.								
299. 101-1276-31-11-0-1117-56110 DRIVER'S ED - SUPPLIES	500.00	400.86	500.00	500.00	0.00	0.00%		
300. 101-1276-31-11-0-1117-56260 DRIVER'S ED - GASOLINE	1,700.00	1,682.87	1,700.00	1,700.00	0.00	0.00%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
Notes: This might not be needed if able to procure an electric vehicle.								
TOTAL 1117 DRIVER'S ED	\$78,560.00	\$121,723.66	\$105,157.48	\$90,336.27	\$(14,821.21)	(14.09)%		
1118 PHOENIX PROG								
301. 101-1276-31-11-0-1118-51110 PHOENIX - TEACHER SALARIE	133,786.55	131,500.00	135,078.79	140,686.31	5,607.52	4.15%		
Notes: 2 teachers								
302. 101-1276-31-11-0-1118-52110 PHOENIX - GROUP HEALTH INS	23,076.00	21,345.56	21,175.96	25,279.00	4,103.04	19.38%		
303. 101-1276-31-11-0-1118-52200 PHOENIX - FICA & MED TAX	10,334.72	9,603.80	10,333.52	10,762.89	429.37	4.16%		
304. 101-1276-31-11-0-1118-52710 PHOENIX - WORKERS COMP	1,044.06	1,025.67	1,053.62	1,097.35	43.73	4.15%		
305. 101-1276-31-11-0-1118-52810 PHOENIX - GROUP DENTAL INS	784.00	738.49	764.76	765.00	0.24	0.03%		
306. 101-1276-31-11-0-1118-52920 PHOENIX - GROUP LIFE INS	139.00	113.75	113.88	114.00	0.12	0.11%		
307. 101-1276-31-11-0-1118-56110 PHOENIX - SUPPLIES	500.00	75.23	500.00	500.00	0.00	0.00%		
TOTAL 1118 PHOENIX PROG	\$169,664.33	\$164,402.50	\$169,020.53	\$179,204.55	\$10,184.02	6.03%		
1119 COLLEGE EXAMS								
308. 101-1276-31-11-0-1119-56160 COLLEGE EXAMS - TESTING MATE	0.00	(144.00)	0.00	0.00	0.00	---		
TOTAL 1119 COLLEGE EXAMS	\$0.00	\$(144.00)	\$0.00	\$0.00	\$0.00	---		
1301 TECHNICAL EDUCATION								
309. 101-1276-31-11-0-1301-55660 TECH CENTER ON BEHALF TUITI	490,000.00	485,142.00	490,000.00	490,000.00	0.00	0.00%		
Notes: pending information from AOE								
310. 101-1276-31-11-0-1301-55670 TECH CENTER TUITION	465,000.00	438,217.11	470,000.00	470,000.00	0.00	0.00%		
TOTAL 1301 TECHNICAL EDUCATION	\$955,000.00	\$923,359.11	\$960,000.00	\$960,000.00	\$0.00	0.00%		
1401 ATHLETICS								
311. 101-1276-31-11-0-1401-51110 ATHLETICS - TEACHER SALARIE	116,621.00	121,879.49	120,119.52	132,344.00	12,224.48	10.18%		
Notes: CH position changed, assistant director/trainer								
312. 101-1276-31-11-0-1401-51140 ATHLETICS - HELPERS/OTHERS	7,000.00	7,620.00	7,000.00	7,000.00	0.00	0.00%		
313. 101-1276-31-11-0-1401-51510 ATHLETICS - COACHES SALARIE	133,500.00	140,513.51	229,000.00	150,000.00	(79,000.00)	(34.50)%		
Notes: Decrease based on actuals. REDUCE \$50,000 in DRAFT 3, 1/5/23								

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
314. 101-1276-31-11-0-1401-52110 ATHLETICS - GROUP HEALTH IN	37,926.00	35,689.37	35,533.16	42,243.00	6,709.84	18.88%
315. 101-1276-31-11-0-1401-52190 ATHLETICS - HRA	4,000.00	2,000.00	0.00	0.00	0.00	---
316. 101-1276-31-11-0-1401-52200 ATHLETICS - FICA AND MED TA	20,922.00	19,414.80	24,189.14	25,124.83	935.69	3.87%
317. 101-1276-31-11-0-1401-52310 ATHLETIC-EMPLOYEE PENSION	3,532.00	3,438.41	3,534.18	3,500.00	(34.18)	(0.97)%
318. 101-1276-31-11-0-1401-52710 ATHLETICS - WORKERS COMP	960.00	2,089.57	936.94	2,532.32	1,595.38	170.28%
319. 101-1276-31-11-0-1401-52810 ATHLETICS - GROUP DENTAL IN	769.00	741.18	764.76	765.00	0.24	0.03%
320. 101-1276-31-11-0-1401-52920 ATHLETICS - GROUP LIFE INS	308.00	285.93	284.96	285.00	0.04	0.01%
321. 101-1276-31-11-0-1401-53220 ATHLETICS - CONTRACTED SERV	45,000.00	48,001.93	45,000.00	45,000.00	0.00	0.00%
322. 101-1276-31-11-0-1401-54320 ATHLETICS - REPAIR & MAINT	5,000.00	45.00	5,000.00	5,000.00	0.00	0.00%
323. 101-1276-31-11-0-1401-54410 ATHLETICS - RENTAL OF FACILITI	35,000.00	30,096.40	35,000.00	35,000.00	0.00	0.00%
324. 101-1276-31-11-0-1401-55810 ATHLETICS - TRAVEL & CONF	4,000.00	1,263.65	4,000.00	4,000.00	0.00	0.00%
325. 101-1276-31-11-0-1401-56110 ATHLETICS - SUPPLIES	28,500.00	25,063.59	28,500.00	28,500.00	0.00	0.00%
326. 101-1276-31-11-0-1401-58110 ATHLETICS - LEAGUE DUES	13,000.00	15,119.11	13,000.00	13,000.00	0.00	0.00%
TOTAL 1401 ATHLETICS	\$456,038.00	\$453,261.94	\$551,862.66	\$494,294.15	\$(57,568.51)	(10.43)%
1501 CO-CURRICULAR						
327. 101-1276-31-11-0-1501-51110 CO-CURRICULAR - TEACHER SAL	70,000.00	62,604.44	70,000.00	70,000.00	0.00	0.00%
328. 101-1276-31-11-0-1501-52200 CO-CURRICULAR - FICA & MED T	6,250.00	4,789.16	6,250.00	6,250.00	0.00	0.00%
329. 101-1276-31-11-0-1501-52710 CO-CURRICULAR - WORKERS CO	600.00	488.31	600.00	600.00	0.00	0.00%
330. 101-1276-31-11-0-1501-55810 CO-CURRICULAR - TRAVEL & CO	500.00	700.00	700.00	700.00	0.00	0.00%
331. 101-1276-31-11-0-1501-56110 CO-CURRICULAR - SUPPLIES	1,000.00	0.00	1,000.00	11,000.00	10,000.00	1,000.00%
Notes: ADD \$10,000 in DRAFT 2 for ROBOTICS						
332. 101-1276-31-11-0-1501-58110 CO-CURRICULAR - DUES	1,000.00	1,672.94	1,000.00	1,000.00	0.00	0.00%
TOTAL 1501 CO-CURRICULAR	\$79,350.00	\$70,254.85	\$79,550.00	\$89,550.00	\$10,000.00	12.57%
2120 GUIDANCE						
333. 101-1276-31-11-0-2120-51110 SCHOOL COUNSELOR - SALARIE	257,883.86	298,131.97	291,815.50	299,690.16	7,874.66	2.70%
Notes: 4.2 counselors						
334. 101-1276-31-11-0-2120-51210 SCHOOL COUNSELOR - PARA WAG	27,275.08	6,142.00	0.00	0.00	0.00	---
335. 101-1276-31-11-0-2120-51610 SCHOOL COUNSELOR - CLERICA	39,646.00	67,141.60	71,717.10	94,036.00	22,318.90	31.12%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
Notes: 1 registrar/1 admin support						
336. 101-1276-31-11-0-2120-52110 SCHOOL COUNSELOR - GROUP H	77,710.00	90,244.40	98,771.24	110,641.00	11,869.76	12.02%
337. 101-1276-31-11-0-2120-52190 SCHOOL COUNSELOR - HRA	14,000.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
338. 101-1276-31-11-0-2120-52200 SCHOOL COUNSELOR - FICA & M	25,040.24	26,002.18	27,810.24	30,120.66	2,310.42	8.31%
339. 101-1276-31-11-0-2120-52310 SCHOOL COUNSELOR - EMP PENS	2,254.00	3,591.28	2,036.84	4,702.00	2,665.16	130.85%
340. 101-1276-31-11-0-2120-52340 SCHOOL COUNSELOR - VMERS	1,186.58	291.75	1,188.60	0.00	(1,188.60)	(100.00)%
341. 101-1276-31-11-0-2120-52710 SCHOOL COUNSELOR - WORKER	2,582.71	2,896.73	2,835.55	3,071.50	235.95	8.32%
342. 101-1276-31-11-0-2120-52810 SCHOOL COUNSELOR - GROUP D	1,863.00	1,846.68	1,987.38	2,294.00	306.62	15.43%
343. 101-1276-31-11-0-2120-52920 SCHOOL COUNSELOR - GROUP L	423.00	427.56	409.94	513.00	103.06	25.14%
344. 101-1276-31-11-0-2120-53220 SCHOOL COUNSELOR - CONTRAC	54,000.00	7,869.16	30,000.00	15,000.00	(15,000.00)	(50.00)%
Notes: Based on actuals.						
345. 101-1276-31-11-0-2120-53310 SCHOOL COUNSELOR - TRAININ	500.00	525.00	500.00	500.00	0.00	0.00%
346. 101-1276-31-11-0-2120-55510 SCHOOL COUNSELOR - PRINTIN	300.00	192.12	300.00	300.00	0.00	0.00%
347. 101-1276-31-11-0-2120-56110 SCHOOL COUNSELOR - SUPPLIE	2,500.00	1,265.90	2,500.00	2,500.00	0.00	0.00%
348. 101-1276-31-11-0-2120-58110 SCHOOL COUNSELOR - DUES	250.00	225.00	250.00	250.00	0.00	0.00%
349. 101-1276-31-11-0-2120-58120 SCHOOL COUNSELOR - FIELD TR	1,000.00	327.37	1,000.00	1,000.00	0.00	0.00%
TOTAL 2120 GUIDANCE	\$508,414.47	\$517,120.70	\$543,122.39	\$574,618.32	\$31,495.93	5.80%
2131 HEALTH						
350. 101-1276-31-11-0-2131-51110 HEALTH - SALARIES	106,287.99	104,514.65	107,359.14	128,023.30	20,664.16	19.25%
Notes: Increase due to 100% fte, previously 82%, offsetting revenue from CVCCSD lease.						
351. 101-1276-31-11-0-2131-52110 HEALTH - GROUP HEALTH INS	12,831.00	17,503.52	17,364.29	25,279.00	7,914.71	45.58%
352. 101-1276-31-11-0-2131-52200 HEALTH - FICA & MED TAX	8,231.28	7,181.74	8,212.98	9,794.34	1,581.36	19.25%
353. 101-1276-31-11-0-2131-52710 HEALTH - WORKERS' COMP INS	849.94	815.15	837.40	999.50	162.10	19.36%
354. 101-1276-31-11-0-2131-52810 HEALTH - DENTAL INSURANCE	313.00	303.18	301.25	383.00	81.75	27.14%
355. 101-1276-31-11-0-2131-52920 HEALTH - LIFE INSURANCE	97.00	93.60	93.38	104.00	10.62	11.37%
356. 101-1276-31-11-0-2131-53220 HEALTH - CONTRACTED SERVICE	500.00	0.00	500.00	500.00	0.00	0.00%
357. 101-1276-31-11-0-2131-53430 HEALTH - IMMUNIZATIONS	500.00	609.55	500.00	500.00	0.00	0.00%
358. 101-1276-31-11-0-2131-54320 HEALTH - REPAIR & MAINT	500.00	0.00	500.00	500.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
359. 101-1276-31-11-0-2131-56110 HEALTH - SUPPLIES	3,000.00	2,571.89	3,000.00	3,000.00	0.00	0.00%
TOTAL 2131 HEALTH	\$133,110.21	\$133,593.28	\$138,668.44	\$169,083.14	\$30,414.70	21.93%
2141 BEHAVIOR SUPPORT						
360. 101-1276-31-11-0-2141-51720 BEHAVIORAL SUPPORT SALARIE	52,930.00	73,963.86	54,517.53	125,291.00	70,773.47	129.82%
Notes: Added JS, previously grant funded.						
361. 101-1276-31-11-0-2141-51910 BEHAVIOR SUPPORT - BI WAGE	0.00	0.00	0.00	60,000.00	60,000.00	---
Notes: ADD Student Support Specialist, BI2						
362. 101-1276-31-11-0-2141-52200 BEHAVIOR SUPPORT - FICA & ME	4,100.00	5,561.51	4,170.59	9,585.00	5,414.41	129.82%
363. 101-1276-31-11-0-2141-52710 BEHAV SUPPORT - WORKERS CO	427.85	576.94	425.24	978.00	552.76	129.99%
364. 101-1276-31-11-0-2141-52920 LIFE INSURANCE	60.00	56.94	56.94	114.00	57.06	100.21%
TOTAL 2141 BEHAVIOR SUPPORT	\$57,517.85	\$80,159.25	\$59,170.30	\$195,968.00	\$136,797.70	231.19%
2190 JROTC						
365. 101-1276-31-11-0-2190-51110 JROTC - SALARIES	98,385.00	68,559.62	105,227.08	100,000.00	(5,227.08)	(4.97)%
Notes: Budget for potential new JROTC teacher in FY24. .5 FTE x 2 positions.						
366. 101-1276-31-11-0-2190-52200 JROTC - FICA & MED TAX	14,147.00	5,224.67	11,372.37	10,448.00	(924.37)	(8.13)%
367. 101-1276-31-11-0-2190-52710 JROTC - WORKERS COMP	1,392.00	534.84	747.77	556.00	(191.77)	(25.65)%
368. 101-1276-31-11-0-2190-52810 JROTC - DENTAL INSURANCE	388.00	247.24	200.00	383.00	183.00	91.50%
369. 101-1276-31-11-0-2190-52920 JROTC - LIFE INSURANCE	80.00	56.94	116.94	57.00	(59.94)	(51.26)%
370. 101-1276-31-11-0-2190-56110 JROTC - SUPPLIES	300.00	0.00	300.00	300.00	0.00	0.00%
371. 101-1276-31-11-0-2190-56190 JROTC - AWARDS	400.00	254.72	400.00	400.00	0.00	0.00%
372. 101-1276-31-11-0-2190-58120 JROTC - FIELD TRIPS	7,000.00	1,384.99	7,000.00	7,000.00	0.00	0.00%
TOTAL 2190 JROTC	\$122,092.00	\$76,263.02	\$125,364.16	\$119,144.00	\$(6,220.16)	(4.96)%
2220 LIBRARY						
373. 101-1276-31-11-0-2220-51110 LIBRARY - SALARIES	60,491.73	58,680.84	60,277.73	75,573.81	15,296.08	25.38%
Notes: Increase due to 100% fte, previously 82%, offsetting revenues from CVCCSD lease.						
374. 101-1276-31-11-0-2220-51210 LIBRARY - PARA WAGES	42,040.02	31,827.36	42,569.28	37,826.00	(4,743.28)	(11.14)%
375. 101-1276-31-11-0-2220-52110 LIBRARY - GROUP HEALTH INS	16,043.00	19,441.99	14,869.06	28,757.00	13,887.94	93.40%

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
376. 101-1276-31-11-0-2220-52190 LIBRARY - HRA	2,000.00	1,000.00	0.00	0.00	0.00	---
377. 101-1276-31-11-0-2220-52200 LIBRARY - FICA & MED TAX	8,036.77	6,522.96	7,867.80	8,675.34	807.54	10.26%
378. 101-1276-31-11-0-2220-52340 LIBRARY - VMERS	1,090.56	1,453.95	1,633.17	1,892.00	258.83	15.85%
379. 101-1276-31-11-0-2220-52710 LIBRARY - WORKERS COMP	849.31	705.91	802.21	885.12	82.91	10.34%
380. 101-1276-31-11-0-2220-52810 LIBRARY - GROUP DENTAL INS	526.00	303.20	317.25	383.00	65.75	20.72%
381. 101-1276-31-11-0-2220-52920 LIBRARY - GROUP LIFE INS	177.00	101.00	103.60	117.00	13.40	12.93%
382. 101-1276-31-11-0-2220-56110 LIBRARY - SUPPLIES	8,000.00	6,624.57	8,000.00	8,000.00	0.00	0.00%
383. 101-1276-31-11-0-2220-56410 LIBRARY - BOOKS	12,000.00	8,294.82	12,000.00	12,000.00	0.00	0.00%
384. 101-1276-31-11-0-2220-58110 LIBRARY - DUES	250.00	274.00	250.00	250.00	0.00	0.00%
TOTAL 2220 LIBRARY	\$151,504.39	\$135,230.60	\$148,690.10	\$174,359.27	\$25,669.17	17.26%
2410 PRINCIPALS OFFICE						
385. 101-1276-31-11-0-2410-51210 PRINCIPALS OFFICE - PARA WAGE	101,974.80	87,927.82	105,090.08	97,855.00	(7,235.08)	(6.88)%
Notes: 3 paras						
386. 101-1276-31-11-0-2410-51410 PRINCIPALS OFFICE - ADMIN WAG	287,035.00	238,885.30	295,646.23	307,094.50	11,448.27	3.87%
387. 101-1276-31-11-0-2410-51610 PRINCIPALS OFFICE - CLERICAL	92,092.00	96,036.89	108,834.36	122,887.97	14,053.61	12.91%
Notes: 2 admin support/bookkeeper						
388. 101-1276-31-11-0-2410-52110 PRINCIPALS OFFICE - GROUP HEA	112,676.00	111,079.18	105,373.66	115,349.00	9,975.34	9.47%
389. 101-1276-31-11-0-2410-52190 PRINCIPALS' OFFICE - HRA	20,000.00	18,000.00	20,000.00	14,000.00	(6,000.00)	(30.00)%
390. 101-1276-31-11-0-2410-52200 PRINCIPALS OFFICE - FICA & ME	37,305.16	30,318.14	35,922.17	40,379.43	4,457.26	12.41%
391. 101-1276-31-11-0-2410-52310 PRINCIPALS OFFICE- EMPLOYE	4,625.00	5,237.98	6,941.82	6,144.88	(796.94)	(11.48)%
392. 101-1276-31-11-0-2410-52340 PRINCIPALS OFFICE - VMERS	2,715.74	2,733.26	880.78	3,336.00	2,455.22	278.76%
393. 101-1276-31-11-0-2410-52510 PRINCIPALS OFFICE - COURSE RE	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
394. 101-1276-31-11-0-2410-52710 PRINCIPALS OFFICE -WORKERS C	3,772.76	3,297.09	3,662.66	4,117.28	454.62	12.41%
395. 101-1276-31-11-0-2410-52810 PRINCIPALS OFFICE - GROUP DEN	2,050.00	1,782.16	2,101.65	1,729.00	(372.65)	(17.73)%
396. 101-1276-31-11-0-2410-52920 PRINCIPALS OFFICE - GROUP LIF	1,111.00	951.86	1,025.64	1,091.00	65.36	6.37%
397. 101-1276-31-11-0-2410-52940 PRINCIPALS OFFICE - GROUP LT	1,000.00	850.00	1,000.00	1,000.00	0.00	0.00%
398. 101-1276-31-11-0-2410-53220 PRINCIPALS OFFICE - CONTRACTE	2,500.00	5,382.06	2,000.00	2,000.00	0.00	0.00%
399. 101-1276-31-11-0-2410-54320 PRINCIPALS OFFICE - REPAIR & M	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
400. 101-1276-31-11-0-2410-55330 PRINCIPALS OFFICE - POSTAGE	8,000.00	6,715.31	8,000.00	8,000.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
401. 101-1276-31-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	1,000.00	4,628.95	1,000.00	1,000.00	0.00	0.00%
402. 101-1276-31-11-0-2410-55810 PRINCIPALS OFFICE - TRAVEL &	1,500.00	2,850.00	1,500.00	1,500.00	0.00	0.00%
403. 101-1276-31-11-0-2410-56110 PRINCIPALS OFFICE - SUPPLIES	16,000.00	10,727.05	16,000.00	16,000.00	0.00	0.00%
404. 101-1276-31-11-0-2410-56180 PRINCIPALS OFFICE - GRADUATIO	10,000.00	7,394.16	10,000.00	10,000.00	0.00	0.00%
405. 101-1276-31-11-0-2410-56410 PRINCIPALS OFFICE - BOOKS	1,000.00	645.24	1,000.00	1,000.00	0.00	0.00%
406. 101-1276-31-11-0-2410-58110 PRINCIPALS OFFICE - DUES	5,000.00	4,784.90	6,000.00	5,000.00	(1,000.00)	(16.67)%
TOTAL 2410 PRINCIPALS OFFICE	\$715,357.46	\$640,227.35	\$735,979.05	\$763,484.06	\$27,505.01	3.74%
2610 FACILITIES						
407. 101-1276-31-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	362,893.00	338,605.27	394,370.75	427,530.00	33,159.25	8.41%
Notes: 10 custodians, plus \$5,000 overtime, increase due to 100% previously 82% with offsetting revenue from CVCCSD Lease + \$3,750 clothing allowance.						
408. 101-1276-31-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	102,391.00	98,296.29	119,824.64	153,293.00	33,468.36	27.93%
409. 101-1276-31-11-0-2610-52190 FACILITIES - HRA	14,000.00	10,000.00	14,000.00	16,000.00	2,000.00	14.29%
410. 101-1276-31-11-0-2610-52200 FACILITIES - FICA & MED TAX	32,407.00	24,083.96	32,224.33	33,420.00	1,195.67	3.71%
411. 101-1276-31-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	16,900.00	14,410.82	16,107.61	14,251.00	(1,856.61)	(11.53)%
412. 101-1276-31-11-0-2610-52340 FACILITIES-VMERS	8,464.00	11,536.41	9,633.73	17,471.00	7,837.27	81.35%
413. 101-1276-31-11-0-2610-52710 FACILITIES - WORKERS COMP	20,386.00	23,076.57	20,310.30	29,351.00	9,040.70	44.51%
414. 101-1276-31-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	2,459.00	2,076.19	2,507.75	3,029.00	521.25	20.79%
415. 101-1276-31-11-0-2610-52920 FACILITIES - GROUP LIFE INS	471.00	404.83	509.44	566.00	56.56	11.10%
416. 101-1276-31-11-0-2610-52940 FACILITIES - GROUP LTD INS	500.00	462.46	500.00	500.00	0.00	0.00%
417. 101-1276-31-11-0-2610-52950 FACILITIES - CASH IN LIEU	4,000.00	6,745.16	0.00	2,500.00	2,500.00	---
418. 101-1276-31-11-0-2610-53310 FACILITIES - SOLAR MGMT SERVI	0.00	122,878.81	0.00	0.00	0.00	---
419. 101-1276-31-11-0-2610-54110 FACILITIES - WATER & SEWER	14,000.00	15,115.64	14,000.00	17,000.00	3,000.00	21.43%
420. 101-1276-31-11-0-2610-54220 FACILITIES - SNOW REMOVAL	29,600.00	26,105.40	29,600.00	36,000.00	6,400.00	21.62%
421. 101-1276-31-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	17,000.00	12,742.29	17,000.00	20,000.00	3,000.00	17.65%
422. 101-1276-31-11-0-2610-54320 FACILITIES - REPAIR & MAINT	60,000.00	73,534.42	60,000.00	70,000.00	10,000.00	16.67%
423. 101-1276-31-11-0-2610-54510 FACILITIES - CONSTRUCTION SER	129,150.00	127,737.99	139,150.00	157,500.00	18,350.00	13.19%
Notes: \$1.00/square foot, REDUCED BACK TO \$.75/sq ft. DRAFT 2 12/6/22						
424. 101-1276-31-11-0-2610-54900 FACILITIES - PURCHASED SECURIT	5,000.00	4,100.00	5,000.00	10,000.00	5,000.00	100.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
Notes: Replacement plan for cameras.								
425. 101-1276-31-11-0-2610-55310 FACILITIES - TELEPHONE	8,000.00	3,431.47	8,000.00	3,000.00	(5,000.00)	(62.50)%		
Notes: REDUCED DRAFT 3 BY \$5,000, 1/5/23								
426. 101-1276-31-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLIE	35,000.00	21,671.42	35,000.00	41,000.00	6,000.00	17.14%		
427. 101-1276-31-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	53,000.00	52,362.92	53,000.00	62,500.00	9,500.00	17.92%		
428. 101-1276-31-11-0-2610-56150 FACILITIES - CLOTHING ALLOWANC	3,050.00	3,054.15	4,050.00	2,800.00	(1,250.00)	(30.86)%		
429. 101-1276-31-11-0-2610-56210 FACILITIES - PROPANE	6,000.00	7,076.09	7,000.00	8,000.00	1,000.00	14.29%		
430. 101-1276-31-11-0-2610-56220 FACILITIES - ELECTRICITY	160,000.00	54,798.03	160,000.00	188,800.00	28,800.00	18.00%		
431. 101-1276-31-11-0-2610-56240 FACILITIES - FUEL OIL	15,000.00	43,199.52	15,000.00	30,000.00	15,000.00	100.00%		
Notes: Increase in fuel oil cost. REDUCE \$10,000 DRAFT 3, 1/5/23								
432. 101-1276-31-11-0-2610-56270 FACILITIES - WOOD CHIPS	75,000.00	71,639.44	90,000.00	75,000.00	(15,000.00)	(16.67)%		
Notes: REDUCE \$25,000 DRAFT 3, 1/5/23								
433. 101-1276-31-11-0-2610-57330 FACILITIES - EQUIPMENT	12,500.00	29,654.10	12,500.00	15,000.00	2,500.00	20.00%		
TOTAL 2610 FACILITIES	\$1,187,171.00	\$1,198,799.65	\$1,259,288.55	\$1,434,511.00	\$175,222.45	13.91%		
2711 TRANSPORTATION								
434. 101-1276-31-11-0-2711-55190 ATHLETICS - TRANSPORTATIO	85,000.00	87,240.47	85,000.00	95,000.00	10,000.00	11.76%		
TOTAL 2711 TRANSPORTATION	\$85,000.00	\$87,240.47	\$85,000.00	\$95,000.00	\$10,000.00	11.76%		
2716 CO-CURR TRANSPORTATION								
435. 101-1276-31-11-0-2716-55190 TRANSPORTATION	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%		
TOTAL 2716 CO-CURR TRANSPORTATION	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	0.00%		
5020 LONG TERM DEBT								
436. 101-1276-31-11-0-5020-58310 PRINCIPAL - LONG TERM DEBT	178,000.00	187,949.70	178,000.00	275,000.00	97,000.00	54.49%		
Notes: Debt-SHS roof loan (\$215,000) Community National (No longer shared with CVCC) and Lease payment-lighting project (\$60,000).								
437. 101-1276-31-11-0-5020-58320 SHS INTEREST - LONG TERM DEB	50,000.00	36,551.94	50,000.00	70,000.00	20,000.00	40.00%		
Notes: SHS Roof interest (\$40,000), Lighting Project interest (31,000).								

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
TOTAL 5020 LONG TERM DEBT	\$228,000.00	\$224,501.64	\$228,000.00	\$345,000.00	\$117,000.00	51.32%
TOTAL 1276 SPAULDING HIGH SCHOOL	\$9,038,157.64	\$8,537,775.85	\$9,366,441.02	\$9,424,083.11	\$57,642.09	0.62%
1381 BARRE CITY SCHOOL						
1101 DIRECT INSTRUCTION						
438. 101-1381-01-11-0-1101-51110 PRESCHOOL - TEACHER SALARIE	187,884.94	173,446.00	178,166.00	184,985.00	6,819.00	3.83%
Notes: 3 Teachers						
439. 101-1381-01-11-0-1101-51210 PRESCHOOL - PARA WAGES	78,891.76	69,710.36	87,556.06	81,812.00	(5,744.06)	(6.56)%
Notes: 3 paras						
440. 101-1381-01-11-0-1101-51310 PRESCHOOL - SUB WAGES	17,000.54	26,315.34	20,000.00	55,695.00	35,695.00	178.48%
Notes: 2 FTE permanent subs						
441. 101-1381-01-11-0-1101-52110 PRESCHOOL - GROUP HEALTH I	63,282.00	83,908.52	81,512.45	98,557.00	17,044.55	20.91%
442. 101-1381-01-11-0-1101-52190 PRESCHOOL - HRA	8,000.00	5,382.05	8,000.00	8,000.00	0.00	0.00%
443. 101-1381-01-11-0-1101-52200 PRESCHOOL - FICA & MED TAX	22,755.52	19,045.08	23,289.49	24,875.81	1,586.32	6.81%
444. 101-1381-01-11-0-1101-52340 PRESCHOOL - VMERS	2,518.36	2,093.71	2,667.83	2,634.00	(33.83)	(1.27)%
445. 101-1381-01-11-0-1101-52510 PRESCHOOL - COURSE REIMB	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
446. 101-1381-01-11-0-1101-52710 PRESCHOOL - WORKERS COMP	2,165.88	2,101.92	2,268.74	2,281.83	13.09	0.58%
447. 101-1381-01-11-0-1101-52810 PRESCHOOL - GROUP DENTAL I	1,580.00	1,509.76	1,546.01	1,365.00	(181.01)	(11.71)%
448. 101-1381-01-11-0-1101-52920 PRESCHOOL - GROUP LIFE INS	377.19	390.43	401.55	409.30	7.75	1.93%
449. 101-1381-01-11-0-1101-53220 PRESCHOOL - CONTRACTED SER	500.00	1,462.36	1,000.00	1,000.00	0.00	0.00%
450. 101-1381-01-11-0-1101-55410 PRESCHOOL - ADVERTISING	100.00	70.14	100.00	100.00	0.00	0.00%
451. 101-1381-01-11-0-1101-55620 PRESCHOOL - STUDENT TUITIO	131,350.00	131,943.44	136,800.00	106,024.00	(30,776.00)	(22.50)%
Notes: Based on FY23 student enrollment. 29 x 3656 (FY23 rate)						
452. 101-1381-01-11-0-1101-55810 PRESCHOOL - TRAVEL & CONF	900.00	858.99	900.00	900.00	0.00	0.00%
453. 101-1381-01-11-0-1101-56110 PRESCHOOL SUPPLIES	6,500.00	5,815.28	5,500.00	5,500.00	0.00	0.00%
TOTAL 1101 DIRECT INSTRUCTION	\$529,806.19	\$524,053.38	\$555,708.13	\$580,138.94	\$24,430.81	4.40%
1101 DIRECT INSTRUCTION						
454. 101-1381-51-11-0-1101-51110 GENERAL INSTR - TEACHER SALA	2,624,287.46	2,506,440.49	2,603,906.34	2,700,162.16	96,255.82	3.70%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
Notes: 44 teachers, add \$30,000 mentors and leadership						
455. 101-1381-51-11-0-1101-51130 GENERAL INSTR - SALARIES - LE	0.00	9,750.00	0.00	0.00	0.00	---
456. 101-1381-51-11-0-1101-51210 GENERAL INSTR - PARA WAGES	52,404.96	33,229.39	42,339.22	22,259.00	(20,080.22)	(47.43)%
457. 101-1381-51-11-0-1101-51310 GENERAL INSTR - SUB WAGES	277,672.00	261,087.74	280,643.20	291,020.00	10,376.80	3.70%
Notes: Included 9 permanent subs plus \$25,000 for daily						
458. 101-1381-51-11-0-1101-51810 GENERAL INSTR - TUTOR WAGE	0.00	1,204.00	0.00	0.00	0.00	---
459. 101-1381-51-11-0-1101-52110 GENERAL INSTR - GROUP HEALT	764,107.25	673,341.57	714,521.51	747,531.92	33,010.41	4.62%
Notes: REDUCE \$30,000 DRAFT 3, 1/5/23						
460. 101-1381-51-11-0-1101-52180 GENERAL INSTR - HSA	31,000.00	6,300.00	40,000.00	20,000.00	(20,000.00)	(50.00)%
461. 101-1381-51-11-0-1101-52190 GENERAL INSTR - HRA	290,000.00	245,212.52	220,000.00	220,000.00	0.00	0.00%
462. 101-1381-51-11-0-1101-52200 GENERAL INSTR - FICA & MED T	231,082.49	204,669.12	228,377.52	231,320.98	2,943.46	1.29%
463. 101-1381-51-11-0-1101-52310 GENERAL INSTR - EMPLOYEE PE	0.00	1,363.93	0.00	0.00	0.00	---
464. 101-1381-51-11-0-1101-52320 GENERAL INSTR - VSTRS HEALT	48,000.00	53,600.00	55,000.00	75,000.00	20,000.00	36.36%
465. 101-1381-51-11-0-1101-52340 GENERAL INSTR - RETIREMENT	3,724.86	1,338.67	2,086.03	1,513.00	(573.03)	(27.47)%
466. 101-1381-51-11-0-1101-52510 GENERAL INSTR - COURSE REIM	95,000.00	59,332.00	95,000.00	70,000.00	(25,000.00)	(26.32)%
Notes: REDUCED \$25,000 DRAFT 3, 1/5/23						
467. 101-1381-51-11-0-1101-52520 GENERAL INSTR - PARA COURS	0.00	6,936.00	6,000.00	6,000.00	0.00	0.00%
468. 101-1381-51-11-0-1101-52610 GENERAL INSTR - UNEMPLOYMEN	25,000.00	24,921.00	25,000.00	25,000.00	0.00	0.00%
469. 101-1381-51-11-0-1101-52710 GENERAL INSTR - WORKERS COM	22,542.46	22,221.97	24,246.32	23,576.67	(669.65)	(2.76)%
470. 101-1381-51-11-0-1101-52810 GENERAL INSTR - GROUP DENTA	20,041.49	15,530.91	18,767.08	17,307.00	(1,460.08)	(7.78)%
471. 101-1381-51-11-0-1101-52920 GENERAL INSTR - GROUP LIFE I	3,627.87	2,814.36	3,761.43	3,242.00	(519.43)	(13.81)%
472. 101-1381-51-11-0-1101-52940 GENERAL INSTR - GROUP LTD IN	16,000.00	15,040.00	16,000.00	16,000.00	0.00	0.00%
473. 101-1381-51-11-0-1101-52950 GENERAL INSTR - CASH IN LIEU	20,000.00	38,999.96	32,000.00	45,000.00	13,000.00	40.63%
474. 101-1381-51-11-0-1101-53220 GENERAL INSTR - CONTRACTE	6,000.00	33,147.65	6,000.00	6,000.00	0.00	0.00%
475. 101-1381-51-11-0-1101-55810 GENERAL INSTR - TRAVEL & CON	10,000.00	4,780.43	10,000.00	10,000.00	0.00	0.00%
476. 101-1381-51-11-0-1101-56110 GENERAL INSTR - SUPPLIES	90,000.00	86,016.73	90,000.00	90,000.00	0.00	0.00%
Notes: Work with Karen to determine curriculum materials.						
477. 101-1381-51-11-0-1101-56410 GENERAL INSTR - BOOKS	12,000.00	7,386.95	12,000.00	12,000.00	0.00	0.00%

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
TOTAL 1101 DIRECT INSTRUCTION	\$4,642,490.84	\$4,314,665.39	\$4,525,648.65	\$4,632,932.73	\$107,284.08	2.37%		
1102 ART								
478. 101-1381-51-11-0-1102-51110 ART- TEACHER SALARIES	130,807.44	124,324.00	127,706.73	133,108.66	5,401.93	4.23%		
479. 101-1381-51-11-0-1102-52200 ART- FICA & MED TAX	10,192.14	8,806.97	9,769.57	10,183.75	414.18	4.24%		
480. 101-1381-51-11-0-1102-52710 ART-WORKERS COMP	1,034.39	969.70	996.11	1,038.43	42.32	4.25%		
481. 101-1381-51-11-0-1102-52810 GROUP DENTAL INS.	632.00	369.66	382.38	383.00	0.62	0.16%		
482. 101-1381-51-11-0-1102-52920 ART-GROUP LIFE INS	144.00	113.87	113.88	114.00	0.12	0.11%		
483. 101-1381-51-11-0-1102-56110 ART-SUPPLIES	9,000.00	9,247.52	9,000.00	9,000.00	0.00	0.00%		
TOTAL 1102 ART	\$151,809.97	\$143,831.72	\$147,968.67	\$153,827.84	\$5,859.17	3.96%		
1103 INTERVENTION								
484. 101-1381-51-11-0-1103-51110 INTERVENTION - TEACHER SALA	206,617.67	139,081.00	192,865.84	150,573.27	(42,292.57)	(21.93)%		
Notes: 3 Interventionists - Remove 1 \$75,000 in DRAFT 2, 12/7/22								
485. 101-1381-51-11-0-1103-52200 INTERVENTION - FICA & MED TA	21,624.51	9,984.39	19,929.24	5,782.34	(14,146.90)	(70.99)%		
486. 101-1381-51-11-0-1103-52710 INTERVENTION - WORKERS COM	2,133.16	1,084.78	2,114.35	590.12	(1,524.23)	(72.09)%		
487. 101-1381-51-11-0-1103-52810 INTERVENTION - GROUP DENTA	781.51	369.66	742.38	383.00	(359.38)	(48.41)%		
488. 101-1381-51-11-0-1103-52920 INTERVENTION - GROUP LIFE IN	179.13	113.88	193.88	57.00	(136.88)	(70.60)%		
489. 101-1381-51-11-0-1103-53220 INTERVENTION-CONTRACTED S	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%		
490. 101-1381-51-11-0-1103-56110 INTERVENTION - SUPPLIES	1,550.00	526.72	1,550.00	1,550.00	0.00	0.00%		
491. 101-1381-51-11-0-1103-56410 INTERVENTION - BOOKS	600.00	0.00	600.00	600.00	0.00	0.00%		
TOTAL 1103 INTERVENTION	\$235,485.98	\$151,160.43	\$219,995.69	\$161,535.73	\$(58,459.96)	(26.57)%		
1104 ENGLISH SECOND LANGUAGE								
492. 101-1381-51-11-0-1104-51110 ESL- TEACHERS SALARIES	30,278.78	47,341.02	49,526.33	52,731.04	3,204.71	6.47%		
493. 101-1381-51-11-0-1104-52200 ESL- FICA & MED TAX	2,740.05	3,477.05	3,788.76	4,033.96	245.20	6.47%		
494. 101-1381-51-11-0-1104-52710 ESL-WORKERS COMP	253.39	369.30	386.31	411.39	25.08	6.49%		
495. 101-1381-51-11-0-1104-52810 ESL - GROUP DENTAL INS.	241.00	362.59	382.38	383.00	0.62	0.16%		
496. 101-1381-51-11-0-1104-52920 ESL - GROUP LIFE INS	50.00	55.85	56.94	57.00	0.06	0.11%		
497. 101-1381-51-11-0-1104-56110 ESL-SUPPLIES	250.00	0.00	250.00	250.00	0.00	0.00%		

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
TOTAL 1104 ENGLISH SECOND LANGUAGE	\$33,813.22	\$51,605.81	\$54,390.72	\$57,866.39	\$3,475.67	6.39%
1105 FAMILY & CONSUMER SCIENCES						
498. 101-1381-51-11-0-1105-51110 HEALTH & WELLNESS - TEACHE	70,602.85	67,519.00	69,356.41	71,304.23	1,947.82	2.81%
499. 101-1381-51-11-0-1105-52200 HEALTH & WELLNESS - FICA & M	5,825.35	5,165.08	5,305.77	5,454.83	149.06	2.81%
500. 101-1381-51-11-0-1105-52710 HEALTH & WELLNESS - WORKER	543.44	526.69	540.98	557.16	16.18	2.99%
501. 101-1381-51-11-0-1105-52810 HEALTH & WELLNESS - GROUP D	400.00	0.00	382.00	382.00	0.00	0.00%
502. 101-1381-51-11-0-1105-52920 HEALTH & WELLNESS - GROUP L	100.00	56.94	56.94	57.00	0.06	0.11%
503. 101-1381-51-11-0-1105-56110 HEALTH & WELLNESS - SUPPLIE	3,500.00	2,327.50	3,500.00	3,500.00	0.00	0.00%
TOTAL 1105 FAMILY & CONSUMER SCIENCES	\$80,971.64	\$75,595.21	\$79,142.10	\$81,255.22	\$2,113.12	2.67%
1106 WORLD LANGUAGE						
504. 101-1381-51-11-0-1106-51110 WORLD LANG - TEACHER SALARIE	42,178.10	47,304.00	48,591.30	49,956.18	1,364.88	2.81%
505. 101-1381-51-11-0-1106-52200 WORLD LANG - FICA & MED TA	3,239.29	3,364.56	3,717.23	3,822.27	105.04	2.83%
506. 101-1381-51-11-0-1106-52710 WORLD LANG - WORKERS COM	345.25	369.01	379.01	390.41	11.40	3.01%
507. 101-1381-51-11-0-1106-52810 WORLD LANGUAGE - GROUP DEN	400.00	369.72	382.38	383.00	0.62	0.16%
508. 101-1381-51-11-0-1106-52920 WORLD LANGUAGE - GROUP LIF	100.00	56.94	56.94	57.00	0.06	0.11%
509. 101-1381-51-11-0-1106-56110 WORLD LANG-SUPPLIES	1,500.00	1,443.60	1,500.00	1,500.00	0.00	0.00%
TOTAL 1106 WORLD LANGUAGE	\$47,762.64	\$52,907.83	\$54,626.86	\$56,108.86	\$1,482.00	2.71%
1108 MUSIC						
510. 101-1381-51-11-0-1108-51110 MUSIC- TEACHER SALARIES	112,717.91	109,870.00	112,859.66	92,652.23	(20,207.43)	(17.90)%
511. 101-1381-51-11-0-1108-52200 MUSIC- FICA & MED TAX	9,194.33	8,382.32	8,633.77	7,088.37	(1,545.40)	(17.90)%
512. 101-1381-51-11-0-1108-52710 MUSIC-WORKERS COMP	906.45	857.07	880.30	722.91	(157.39)	(17.88)%
513. 101-1381-51-11-0-1108-52810 MUSIC - GROUP DENTAL INS.	800.00	207.58	196.90	383.00	186.10	94.51%
514. 101-1381-51-11-0-1108-52920 MUSIC-GROUP LIFE INS	200.00	96.36	113.88	114.00	0.12	0.11%
515. 101-1381-51-11-0-1108-53220 MUSIC-CONTRACTED SERVICE	250.00	0.00	250.00	250.00	0.00	0.00%
516. 101-1381-51-11-0-1108-56110 MUSIC-SUPPLIES	7,500.00	7,467.85	7,500.00	7,500.00	0.00	0.00%
517. 101-1381-51-11-0-1108-56410 MUSIC - BOOKS	400.00	0.00	400.00	400.00	0.00	0.00%
518. 101-1381-51-11-0-1108-58120 MUSIC-FIELD TRIPS	500.00	130.00	500.00	500.00	0.00	0.00%

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
TOTAL 1108 MUSIC	\$132,468.69	\$127,011.18	\$131,334.51	\$109,610.51	\$(21,724.00)	(16.54)%
1109 PHYSICAL EDUCATION						
519. 101-1381-51-11-0-1109-51110 PE- TEACHER SALARIES	173,880.57	179,492.60	180,140.08	176,980.97	(3,159.11)	(1.75)%
520. 101-1381-51-11-0-1109-52200 PE- FICA & MED TAX	14,073.26	12,807.45	13,780.71	13,539.73	(240.98)	(1.75)%
521. 101-1381-51-11-0-1109-52710 PE-WORKERS COMP	1,383.63	1,400.04	1,405.09	1,380.92	(24.17)	(1.72)%
522. 101-1381-51-11-0-1109-52810 PE - GROUP DENTAL INS.	400.00	673.55	382.38	765.00	382.62	100.06%
523. 101-1381-51-11-0-1109-52920 PE-GROUP LIFE INS	200.00	161.94	170.82	171.00	0.18	0.11%
524. 101-1381-51-11-0-1109-56110 PE-SUPPLIES	3,000.00	1,179.95	3,000.00	3,000.00	0.00	0.00%
TOTAL 1109 PHYSICAL EDUCATION	\$192,937.46	\$195,715.53	\$198,879.08	\$195,837.62	\$(3,041.46)	(1.53)%
1110 TECH ED						
525. 101-1381-51-11-0-1110-51110 TECH ED - TEACHER SALARIES	49,764.30	48,220.97	48,591.30	49,956.18	1,364.88	2.81%
526. 101-1381-51-11-0-1110-52200 TECH ED - FICA & MED TAX	4,230.70	3,253.55	3,717.23	3,822.27	105.04	2.83%
527. 101-1381-51-11-0-1110-52710 TECH ED - WORKERS COMP	401.31	376.12	379.01	390.41	11.40	3.01%
528. 101-1381-51-11-0-1110-52810 TECH ED - GROUP DENTAL INS.	0.00	0.00	382.00	382.00	0.00	0.00%
529. 101-1381-51-11-0-1110-52920 TECH ED - GROUP LIFE INS	100.00	56.87	56.94	57.00	0.06	0.11%
530. 101-1381-51-11-0-1110-56110 TECH ED - SUPPLIES	10,000.00	11,034.76	10,000.00	10,000.00	0.00	0.00%
TOTAL 1110 TECH ED	\$64,496.31	\$62,942.27	\$63,126.48	\$64,607.86	\$1,481.38	2.35%
1120 READING RECOVERY						
531. 101-1381-51-11-0-1120-51110 READING RECOVERY - TEACHE	31,278.78	872.98	0.00	0.00	0.00	---
532. 101-1381-51-11-0-1120-52200 READING RECOVERY - FICA & ME	2,740.05	63.96	0.00	0.00	0.00	---
533. 101-1381-51-11-0-1120-52710 READING RECOVERY - WORKER	248.39	6.81	0.00	0.00	0.00	---
534. 101-1381-51-11-0-1120-52810 READING RECOVERY - GROUP D	200.00	7.07	0.00	0.00	0.00	---
535. 101-1381-51-11-0-1120-52920 READING RECOVERY - GROUP L	50.00	1.09	0.00	0.00	0.00	---
536. 101-1381-51-11-0-1120-56110 READING RECOVERY - SUPPLIE	750.00	458.84	0.00	0.00	0.00	---
537. 101-1381-51-11-0-1120-56410 READING RECOVERY - BOOKS	250.00	35.99	0.00	0.00	0.00	---
TOTAL 1120 READING RECOVERY	\$35,517.22	\$1,446.74	\$0.00	\$0.00	\$0.00	---
1501 CO-CURRICULAR						

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
538. 101-1381-51-11-0-1501-51110 CO - CURRICULAR - TEACHER SA	50,000.00	39,823.40	50,000.00	50,000.00	0.00	0.00%
539. 101-1381-51-11-0-1501-52200 CO - CURRICULAR - FICA & ME	3,600.00	2,721.80	3,600.00	3,600.00	0.00	0.00%
540. 101-1381-51-11-0-1501-52710 CO - CURRICULAR - WORKERS C	350.00	277.48	350.00	350.00	0.00	0.00%
541. 101-1381-51-11-0-1501-53220 CO-CURRICULAR - CONTRACTE	5,000.00	100.00	5,000.00	5,000.00	0.00	0.00%
542. 101-1381-51-11-0-1501-56110 CO - CURRICULAR - SUPPLIES	5,500.00	5,499.61	5,500.00	5,000.00	(500.00)	(9.09)%
TOTAL 1501 CO-CURRICULAR	\$64,450.00	\$48,422.29	\$64,450.00	\$63,950.00	\$(500.00)	(0.78)%
2120 GUIDANCE						
543. 101-1381-51-11-0-2120-51110 SCHOOL COUNSELOR - SALARIE	207,473.46	249,693.45	257,802.53	262,800.44	4,997.91	1.94%
Notes: 4 couselfors						
544. 101-1381-51-11-0-2120-52110 SCHOOL COUNSELOR - GROUP H	52,374.00	50,397.10	49,996.70	57,900.00	7,903.30	15.81%
545. 101-1381-51-11-0-2120-52190 SCHOOL COUNSELOR - HRA	8,000.00	4,000.00	8,000.00	6,000.00	(2,000.00)	(25.00)%
546. 101-1381-51-11-0-2120-52200 SCHOOL COUNSELOR - FICA & M	16,719.14	17,878.26	19,721.90	20,604.90	883.00	4.48%
547. 101-1381-51-11-0-2120-52710 SCHOOL COUNSELOR - WORKER	1,702.81	1,947.51	2,010.85	2,049.93	39.08	1.94%
548. 101-1381-51-11-0-2120-52810 SCHOOL COUNSELOR - GROUP D	1,645.00	1,356.22	1,146.14	1,529.00	382.86	33.40%
549. 101-1381-51-11-0-2120-52920 SCHOOL COUNSELOR - GROUP L	378.00	216.81	227.76	228.00	0.24	0.11%
550. 101-1381-51-11-0-2120-56110 SCHOOL COUNSELOR - SUPPLIE	1,000.00	1,008.04	1,000.00	1,000.00	0.00	0.00%
TOTAL 2120 GUIDANCE	\$289,292.41	\$326,497.39	\$339,905.88	\$352,112.27	\$12,206.39	3.59%
2131 HEALTH						
551. 101-1381-51-11-0-2131-51110 HEALTH- TEACHER SALARIES	97,756.54	81,648.25	96,530.22	97,652.23	1,122.01	1.16%
552. 101-1381-51-11-0-2131-52110 HEALTH-GROUP HEALTH INS	21,943.00	15,411.96	22,289.56	43,226.46	20,936.90	93.93%
553. 101-1381-51-11-0-2131-52190 HEALTH - HRA	6,000.00	2,000.00	6,000.00	4,000.00	(2,000.00)	(33.33)%
554. 101-1381-51-11-0-2131-52200 HEALTH- FICA & MED TAX	7,825.79	6,098.66	10,777.06	7,088.37	(3,688.69)	(34.23)%
555. 101-1381-51-11-0-2131-52710 HEALTH-WORKERS COMP	777.36	636.87	1,123.94	722.91	(401.03)	(35.68)%
556. 101-1381-51-11-0-2131-52810 HEALTH- GROUP DENTAL INS	800.00	369.66	734.38	765.00	30.62	4.17%
557. 101-1381-51-11-0-2131-52920 HEALTH-GROUP LIFE INS	159.00	89.79	176.94	114.00	(62.94)	(35.57)%
558. 101-1381-51-11-0-2131-53430 HEALTH-HEP B IMMUIZATIONS	0.00	525.50	0.00	0.00	0.00	---
559. 101-1381-51-11-0-2131-54320 HEALTH-REPAIR & MAINT	375.00	156.00	375.00	375.00	0.00	0.00%
560. 101-1381-51-11-0-2131-56110 HEALTH-SUPPLIES	3,000.00	2,054.09	3,000.00	3,000.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
TOTAL 2131 HEALTH	\$138,636.69	\$108,990.78	\$141,007.10	\$156,943.97	\$15,936.87	11.30%
2140 PSYCHOLOGICAL SERVICES						
561. 101-1381-51-11-0-2140-53220 PSYCHOLOGICAL-CONTRACTE	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00%
Notes: What is this for?						
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$50,000.00	\$0.00	\$50,000.00	\$50,000.00	\$0.00	0.00%
2141 BEHAVIOR SUPPORT						
562. 101-1381-51-11-0-2141-51910 BEHAVIORAL SUPPORT - BI WAGE	136,701.00	133,379.08	169,745.16	226,314.06	56,568.90	33.33%
Notes: 5 BIs-- ADD 1 BI in DRAFT 2 12/8/22						
563. 101-1381-51-11-0-2141-51930 BEHAVIOR SUPPORT - SPECIALIS	233,133.00	228,509.82	249,103.75	324,021.52	74,917.77	30.07%
Notes: 5 Specialist						
564. 101-1381-51-11-0-2141-52110 BEHAVIOR SUPPORT- GROUP HE	78,939.00	54,796.97	66,815.73	106,818.76	40,003.03	59.87%
565. 101-1381-51-11-0-2141-52190 BEHAVIOR SUPPORT - HRA	12,000.00	5,000.00	12,000.00	8,000.00	(4,000.00)	(33.33)%
566. 101-1381-51-11-0-2141-52200 BEHAVIOR SUPPORT-FICA & ME	33,985.00	26,364.33	36,276.95	38,011.55	1,734.60	4.78%
567. 101-1381-51-11-0-2141-52710 BEHAVIOR SUPPORT-WORKERS	3,362.00	2,822.65	3,689.03	3,825.43	136.40	3.70%
568. 101-1381-51-11-0-2141-52810 BEHAVIOR SUPPORT-GROUP DEN	2,500.00	1,915.31	2,137.26	3,511.80	1,374.54	64.31%
569. 101-1381-51-11-0-2141-52920 BEHAVIOR SUPPORT - GROUP LI	525.00	394.75	498.49	524.06	25.57	5.13%
570. 101-1381-51-11-0-2141-53220 BEHAVIOR SUPPORT - CONTRACTE	35,000.00	123,827.84	35,000.00	35,000.00	0.00	0.00%
Notes: CONTRACTS? STUDENTS NEEDS?						
TOTAL 2141 BEHAVIOR SUPPORT	\$536,145.00	\$577,010.75	\$575,266.37	\$746,027.18	\$170,760.81	29.68%
2220 LIBRARY						
571. 101-1381-51-11-0-2220-51110 LIBRARY - TEACHER SALARIES	63,412.65	62,263.00	63,957.38	58,815.92	(5,141.46)	(8.04)%
572. 101-1381-51-11-0-2220-51210 LIBRARY-PARA WAGES	26,888.92	20,313.86	28,935.40	25,712.00	(3,223.40)	(11.14)%
573. 101-1381-51-11-0-2220-52110 LIBRARY-GROUP HEALTH INS	6,500.00	0.00	0.00	0.00	0.00	---
574. 101-1381-51-11-0-2220-52200 LIBRARY- FICA & MED TAX	7,755.50	6,231.27	7,206.29	6,467.26	(739.03)	(10.26)%
575. 101-1381-51-11-0-2220-52340 LIBRARY - RETIREMENT	1,785.90	374.70	1,210.06	1,286.00	75.94	6.28%
576. 101-1381-51-11-0-2220-52710 LIBRARY-WORKERS COMP	709.37	644.19	724.57	659.31	(65.26)	(9.01)%
577. 101-1381-51-11-0-2220-52810 LIBRARY-GROUP DENTAL INS	218.00	104.80	203.75	201.00	(2.75)	(1.35)%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
578. 101-1381-51-11-0-2220-52920 LIBRARY-GROUP LIFE INS	169.00	82.98	113.85	117.00	3.15	2.77%
579. 101-1381-51-11-0-2220-53220 LIBRARY-CONTRACTED SERVICE	3,500.00	2,572.10	3,500.00	3,500.00	0.00	0.00%
580. 101-1381-51-11-0-2220-56110 LIBRARY-SUPPLIES	1,500.00	1,309.60	1,500.00	1,500.00	0.00	0.00%
581. 101-1381-51-11-0-2220-56410 LIBRARY- BOOKS	10,000.00	12,880.86	10,000.00	10,000.00	0.00	0.00%
TOTAL 2220 LIBRARY	\$122,439.34	\$106,777.36	\$117,351.30	\$108,258.49	\$9,092.81)	(7.75)%
2410 PRINCIPALS OFFICE						
582. 101-1381-51-11-0-2410-51410 PRINCIPALS OFFICE- ADMIN SALA	296,899.00	269,835.33	280,930.39	316,795.03	35,864.64	12.77%
583. 101-1381-51-11-0-2410-51510 PRINCIPALS -CLERICAL WAGES	185,028.00	137,976.81	144,286.40	205,724.00	61,437.60	42.58%
Notes: 3 Clerical-Add 1 support						
584. 101-1381-51-11-0-2410-52110 PRINCIPALS-GROUP HEALTH IN	46,026.00	46,123.89	48,228.23	60,661.00	12,432.77	25.78%
585. 101-1381-51-11-0-2410-52190 PRINCIPALS - HRA	20,000.00	10,000.00	20,000.00	12,000.00	(8,000.00)	(40.00)%
586. 101-1381-51-11-0-2410-52200 PRINCIPALS- FICA & MED TAX	36,983.00	29,704.37	31,474.59	46,912.86	15,438.27	49.05%
587. 101-1381-51-11-0-2410-52310 PRINCIPALS EMPLOYEE PENSIO	6,002.00	4,966.49	5,783.04	7,967.00	2,183.96	37.76%
588. 101-1381-51-11-0-2410-52510 PRINCIPALS OFFICE- COURSE RE	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
589. 101-1381-51-11-0-2410-52710 PRINCIPALS-WORKERS COMP	3,158.00	3,132.19	5,403.29	4,263.97	(1,139.32)	(21.09)%
590. 101-1381-51-11-0-2410-52810 PRINCIPALS-GROUP DENTAL IN	2,037.00	2,113.96	2,244.63	2,429.00	184.37	8.21%
591. 101-1381-51-11-0-2410-52920 PRINCIPALS-GROUP LIFE INS	962.00	924.80	948.54	1,001.00	52.46	5.53%
592. 101-1381-51-11-0-2410-53220 PRINCIPALS - CONTRACTED SERV	3,000.00	1,273.77	3,000.00	3,000.00	0.00	0.00%
593. 101-1381-51-11-0-2410-55310 PRINCIPALS-TELEPHONE	2,500.00	1,575.00	2,500.00	2,500.00	0.00	0.00%
594. 101-1381-51-11-0-2410-55330 PRINCIPALS-POSTAGE	4,000.00	4,424.59	4,000.00	4,000.00	0.00	0.00%
595. 101-1381-51-11-0-2410-55410 PRINCIPALS-ADVERTISING	1,500.00	0.00	1,500.00	1,500.00	0.00	0.00%
596. 101-1381-51-11-0-2410-55510 PRINCIPALS OFFICE - PRINTING	2,000.00	4,261.25	2,000.00	2,000.00	0.00	0.00%
597. 101-1381-51-11-0-2410-55810 PRINCIPALS-TRAVEL & CONF	1,200.00	3,300.00	1,200.00	1,200.00	0.00	0.00%
598. 101-1381-51-11-0-2410-56110 PRINCIPALS-SUPPLIES	2,000.00	48.75	2,000.00	2,000.00	0.00	0.00%
599. 101-1381-51-11-0-2410-56180 PRINCIPALS- GRADUATION	400.00	0.00	400.00	400.00	0.00	0.00%
600. 101-1381-51-11-0-2410-56190 PRINCIPALS-AWARDS	500.00	0.00	500.00	500.00	0.00	0.00%
601. 101-1381-51-11-0-2410-58110 PRINCIPALS- DUES	3,000.00	2,407.00	3,000.00	3,000.00	0.00	0.00%
602. 101-1381-51-11-0-2410-58980 PRINCIPALS - BANK FEES	300.00	0.00	300.00	300.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
TOTAL 2410 PRINCIPALS OFFICE	\$621,495.00	\$522,068.20	\$563,699.11	\$682,153.86	\$118,454.75	21.01%
2610 FACILITIES						
603. 101-1381-51-11-0-2610-51810 FACILITIES - CUSTODIAN WAGE	393,544.00	417,576.34	414,436.80	458,448.00	44,011.20	10.62%
Notes: 9 custodians/maint, add 2, \$3750 clothing allowance=Total 11						
604. 101-1381-51-11-0-2610-51910 FACILITIES - SUMMER HELP WAGE	30,000.00	21,448.75	30,000.00	30,000.00	0.00	0.00%
605. 101-1381-51-11-0-2610-52110 FACILITIES - GROUP HEALTH IN	66,373.56	69,035.66	71,186.00	85,450.00	14,264.00	20.04%
606. 101-1381-51-11-0-2610-52190 FACILITIES - HRA	20,000.00	13,653.52	20,000.00	18,000.00	(2,000.00)	(10.00)%
607. 101-1381-51-11-0-2610-52200 FACILITIES - FICA & MED TAX	32,752.00	32,319.25	33,879.45	32,334.00	(1,545.45)	(4.56)%
608. 101-1381-51-11-0-2610-52310 FACILITIES - EMPLOYEE PENSIO	19,857.00	15,357.40	18,230.10	16,362.00	(1,868.10)	(10.25)%
609. 101-1381-51-11-0-2610-52340 FACILITIES - VMERS	10,500.00	14,808.11	12,897.50	21,637.00	8,739.50	67.76%
610. 101-1381-51-11-0-2610-52710 FACILITIES - WORKERS COMP	22,509.00	29,932.04	25,240.92	26,557.61	1,316.69	5.22%
611. 101-1381-51-11-0-2610-52810 FACILITIES - GROUP DENTAL IN	3,440.00	2,733.05	3,040.91	3,176.00	135.09	4.44%
612. 101-1381-51-11-0-2610-52920 FACILITIES - GROUP LIFE INS	556.00	506.52	510.27	513.00	2.73	0.54%
613. 101-1381-51-11-0-2610-52950 FACILITIES - CASH IN LIEU	4,000.00	6,275.41	4,000.00	10,000.00	6,000.00	150.00%
614. 101-1381-51-11-0-2610-53310 FACILITIES - SOLAR MGMT SERVI	0.00	69,790.86	0.00	0.00	0.00	---
615. 101-1381-51-11-0-2610-54110 FACILITIES - WATER/SEWER	20,000.00	18,633.72	20,000.00	20,000.00	0.00	0.00%
616. 101-1381-51-11-0-2610-54220 FACILITIES - SNOW REMOVAL	35,000.00	29,700.00	35,000.00	37,000.00	2,000.00	5.71%
617. 101-1381-51-11-0-2610-54250 FACILITIES - RUBBISH REMOVA	15,000.00	13,479.50	15,000.00	15,000.00	0.00	0.00%
618. 101-1381-51-11-0-2610-54320 FACILITIES - REPAIR & MAINT	60,000.00	75,540.25	60,000.00	60,000.00	0.00	0.00%
619. 101-1381-51-11-0-2610-54510 FACILITIES - CONSTRUCTION SER	94,500.00	214,283.01	94,500.00	94,500.00	0.00	0.00%
Notes: \$1/sq foot, REDUCED BACK TO \$.75/sq ft in DRAFT 2, 12/6/22 saving 31,500						
620. 101-1381-51-11-0-2610-54900 FACILITIES - PURCHASED SECURIT	5,000.00	5,912.19	5,000.00	10,000.00	5,000.00	100.00%
Notes: Added \$5,000 to version 10/26, draft 1						
621. 101-1381-51-11-0-2610-55310 FACILITIES - TELEPHONE	6,000.00	1,544.60	6,000.00	2,000.00	(4,000.00)	(66.67)%
Notes: REDUCED DRAFT 3 BY \$4,000, 1/5/23						
622. 101-1381-51-11-0-2610-55810 FACILITIES - TRAVEL & CONF	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
623. 101-1381-51-11-0-2610-56120 FACILITIES - CUSTODIAL SUPPLIE	29,000.00	37,083.88	29,000.00	29,000.00	0.00	0.00%
624. 101-1381-51-11-0-2610-56130 FACILITIES - MAINT SUPPLIES	56,500.00	54,522.70	56,500.00	56,500.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
625. 101-1381-51-11-0-2610-56150 FACILITIES - CLOTHING ALLOWANC	4,000.00	2,838.86	4,000.00	2,800.00	(1,200.00)	(30.00)%
626. 101-1381-51-11-0-2610-56210 FACILITIES - PROPANE	20,000.00	88,570.64	25,000.00	30,000.00	5,000.00	20.00%
627. 101-1381-51-11-0-2610-56220 FACILITIES - ELECTRICITY	106,000.00	57,436.95	106,000.00	106,000.00	0.00	0.00%
628. 101-1381-51-11-0-2610-56270 FACILITIES - WOODCHIPS	60,000.00	31,071.60	75,000.00	75,000.00	0.00	0.00%
Notes: REDUCE \$5,000 DRAFT 3, 1/5/23						
629. 101-1381-51-11-0-2610-57330 FACILITIES - EQUIPMENT	20,000.00	19,432.68	20,000.00	12,500.00	(7,500.00)	(37.50)%
Notes: REDUCE \$7,500 in DRAFT 3, 1/5/23						
TOTAL 2610 FACILITIES	\$1,135,531.56	\$1,343,487.49	\$1,185,421.95	\$1,253,777.61	\$68,355.66	5.77%
2660 SCHOOL RESOURCE OFFICER						
630. 101-1381-51-11-0-2660-53220 SRO - CONTRACTED SERVICES	80,000.00	79,570.19	85,000.00	85,000.00	0.00	0.00%
TOTAL 2660 SCHOOL RESOURCE OFFICER	\$80,000.00	\$79,570.19	\$85,000.00	\$85,000.00	\$0.00	0.00%
2716 CO-CURR TRANSPORTATION						
631. 101-1381-51-11-0-2716-55190 EXTRA/CO-CURRICULAR	0.00	1,065.15	25,000.00	25,000.00	0.00	0.00%
TOTAL 2716 CO-CURR TRANSPORTATION	\$0.00	\$1,065.15	\$25,000.00	\$25,000.00	\$0.00	0.00%
5020 LONG TERM DEBT						
632. 101-1381-51-11-0-5020-58310 PRINCIPAL	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.00%
633. 101-1381-51-11-0-5020-58320 BOND INTEREST	12,840.00	8,973.00	12,840.00	12,840.00	0.00	0.00%
TOTAL 5020 LONG TERM DEBT	\$72,840.00	\$68,973.00	\$72,840.00	\$72,840.00	\$0.00	0.00%
TOTAL 1381 BARRE CITY SCHOOL	\$9,258,390.16	\$8,883,798.09	\$9,250,762.60	\$9,689,785.08	\$439,022.48	4.75%
3097 BARRE UNIFIED UNION SCHOOL DISTRICT						
2490 SPECIAL EDUCATION ADMIN.						
634. 101-3097-01-11-0-2490-51410 EARLY ED ADMIN - COORD SALA	79,182.00	79,181.25	81,556.69	84,975.00	3,418.31	4.19%
635. 101-3097-01-11-0-2490-51510 EARLY ED ADMIN - ADMIN WAGE	9,370.00	9,614.08	8,619.52	12,809.00	4,189.48	48.60%
636. 101-3097-01-11-0-2490-52110 EARLY ED ADMIN - GROUP HEAL	22,717.00	26,359.25	24,974.92	26,287.00	1,312.08	5.25%
637. 101-3097-01-11-0-2490-52200 EARLY ED ADMIN - FICA & ME	7,698.00	6,049.35	6,948.47	7,481.34	532.87	7.67%
638. 101-3097-01-11-0-2490-52310 EARLY ED ADMIN - EMPLOYEE P	519.00	460.00	455.98	641.00	185.02	40.58%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
639. 101-3097-01-11-0-2490-52510 EARLY ED ADMIN - COURSE REI	3,000.00	336.00	3,000.00	3,000.00	0.00	0.00%
640. 101-3097-01-11-0-2490-52710 EARLY ED ADMIN - WORKERS CO	703.00	692.46	703.37	763.31	59.94	8.52%
641. 101-3097-01-11-0-2490-52810 EARLY ED ADMIN - GROUP DENT	471.00	501.79	458.86	459.00	0.14	0.03%
642. 101-3097-01-11-0-2490-52920 EARLY ED ADMIN - GROUP LIF	300.00	250.02	250.80	251.00	0.20	0.08%
643. 101-3097-01-11-0-2490-55810 EARLY ED ADMIN - TRAVEL & C	1,250.00	560.00	1,250.00	1,250.00	0.00	0.00%
644. 101-3097-01-11-0-2490-56110 EARLY ED ADMIN - SUPPLIES	1,550.00	1,889.21	1,550.00	1,550.00	0.00	0.00%
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$126,760.00	\$125,893.41	\$129,768.61	\$139,466.65	\$9,698.04	7.47%
2711 TRANSPORTATION						
645. 101-3097-11-11-0-2711-51910 TRANSPORTATION - COORD WAGE	106,400.00	115,612.22	108,436.80	128,087.00	19,650.20	18.12%
646. 101-3097-11-11-0-2711-51920 TRANSPORTATION- BUS RIDER W	125,000.00	226,828.66	125,000.00	150,000.00	25,000.00	20.00%
Notes: Increased rate from \$18 to \$25						
647. 101-3097-11-11-0-2711-52110 TRANSPORTATION - GROUP HEAL	27,652.00	48,062.41	29,001.98	28,147.02	(854.96)	(2.95)%
648. 101-3097-11-11-0-2711-52200 TRANSPORTATION - FICA & ME	25,758.00	25,168.45	29,989.42	29,299.00	(690.42)	(2.30)%
649. 101-3097-11-11-0-2711-52310 TRANSPORTATION - EMPLOYE	6,676.00	6,246.71	9,221.84	7,905.00	(1,316.84)	(14.28)%
650. 101-3097-11-11-0-2711-52340 TRANSPORTATION - RETIREMEN	0.00	2,408.36	0.00	0.00	0.00	---
651. 101-3097-11-11-0-2711-52710 TRANSPORTATION - WORKERS C	891.00	2,473.93	814.60	2,500.00	1,685.40	206.90%
652. 101-3097-11-11-0-2711-52810 TRANSPORTATION - GROUP DENT	880.00	1,107.28	834.76	1,265.00	430.24	51.54%
653. 101-3097-11-11-0-2711-52920 TRANSPORTATION - GROUP LIF	255.00	428.27	277.76	328.00	50.24	18.09%
654. 101-3097-11-11-0-2711-55190 TRANSPORTATION - CONTRC TR	1,120,000.00	1,109,387.44	1,180,000.00	1,150,000.00	(30,000.00)	(2.54)%
Notes: Utilizing fewer buses.						
TOTAL 2711 TRANSPORTATION	\$1,413,512.00	\$1,537,723.73	\$1,483,577.16	\$1,497,531.02	\$13,953.86	0.94%
2212 CURRICULUM						
655. 101-3097-51-11-0-2212-51110 CURRICULUM - TEACHER SALARIE	173,674.36	16,024.00	70,000.00	40,273.54	(29,726.46)	(42.47)%
Notes: Coordinators/Grant and Data Coord.-REMOVED COORDINATORS IN DRAFT 3, to ESSER for FY24 1/5/23						
656. 101-3097-51-11-0-2212-51410 CURRICULUM - DIRECTOR SALAR	102,935.00	67,447.28	106,023.16	100,000.00	(6,023.16)	(5.68)%
Notes: Phase 1 to admin. metric						
657. 101-3097-51-11-0-2212-51510 CURRICULUM - STAFF WAGES	34,972.50	38,296.96	45,000.00	50,000.00	5,000.00	11.11%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
658. 101-3097-51-11-0-2212-52110 CURRICULUM - GROUP HEALT	46,773.00	4,557.43	17,644.78	50,556.72	32,911.94	186.53%
659. 101-3097-51-11-0-2212-52190 CURRICULUM - HRA	6,000.00	2,866.32	6,000.00	8,000.00	2,000.00	33.33%
660. 101-3097-51-11-0-2212-52200 CURRICULUM - FICA & MED TA	26,615.93	9,186.87	28,110.78	30,688.97	2,578.19	9.17%
661. 101-3097-51-11-0-2212-52310 CURRICULUM - EMPLOYEE PENS	2,136.00	2,317.44	2,500.00	3,819.00	1,319.00	52.76%
662. 101-3097-51-11-0-2212-52510 CURRICULUM - COURSE REIMB	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%
663. 101-3097-51-11-0-2212-52710 CURRICULUM - WORKERS COM	581.72	949.35	1,026.98	2,864.49	1,837.51	178.92%
664. 101-3097-51-11-0-2212-52810 CURRICULUM - GROUP DENTA	935.00	402.75	867.38	865.00	(2.38)	(0.27)%
665. 101-3097-51-11-0-2212-52920 CURRICULUM - GOUP LIFE INS	169.00	193.00	328.02	342.00	13.98	4.26%
666. 101-3097-51-11-0-2212-55810 CURRICULUM - TRAVEL & CON	4,000.00	739.57	4,000.00	4,000.00	0.00	0.00%
667. 101-3097-51-11-0-2212-56110 CURRICULUM - SUPPLIES	9,000.00	11,279.76	9,000.00	9,000.00	0.00	0.00%
668. 101-3097-51-11-0-2212-56410 CURRICULUM - BOOKS	3,000.00	5,217.53	3,000.00	3,000.00	0.00	0.00%
669. 101-3097-51-11-0-2212-58110 CURRICULUM - DUES & MEMBE	2,500.00	1,445.00	2,500.00	2,500.00	0.00	0.00%
TOTAL 2212 CURRICULUM	\$417,292.51	\$160,923.26	\$300,001.10	\$309,909.72	\$9,908.62	3.30%
2230 INSTRUCTIONAL TECHNOLOGY						
670. 101-3097-51-11-0-2230-57360 INSTRUCT TECH - SHS EQUIP	115,000.00	111,627.22	115,000.00	100,000.00	(15,000.00)	(13.04)%
Notes: REDUCED \$15,000 in DRAFT 3, 1/5/23						
671. 101-3097-51-11-0-2230-57370 INSTRUCT TECH - BT EQUIP	95,000.00	102,878.44	95,000.00	90,000.00	(5,000.00)	(5.26)%
Notes: REDUCED \$5,000 in DRAFT 3, 1/5/23						
672. 101-3097-51-11-0-2230-57380 INSTRUCT TECH - BC EQUIP	95,000.00	96,366.90	95,000.00	90,000.00	(5,000.00)	(5.26)%
Notes: REDUCED \$5,000 in DRAFT 3, 1/5/23						
TOTAL 2230 INSTRUCTIONAL TECHNOLOGY	\$305,000.00	\$310,872.56	\$305,000.00	\$280,000.00	\$(25,000.00)	(8.20)%
2311 BOARD						
673. 101-3097-51-11-0-2311-51910 BOARD - STIPEND WAGES	24,000.00	23,583.33	24,750.00	24,750.00	0.00	0.00%
674. 101-3097-51-11-0-2311-52200 BOARD - FICA & MED TAX	1,886.00	1,804.20	1,936.00	2,000.00	64.00	3.31%
675. 101-3097-51-11-0-2311-52710 BOARD - WORKERS COMP	208.00	183.95	208.20	250.80	42.60	20.46%
676. 101-3097-51-11-0-2311-53220 BOARD - CONTRACTED SERVICE	18,000.00	17,675.00	25,000.00	0.00	(25,000.00)	(100.00)%
Notes: REDUCE \$25,000 in DRAFT 3, 1/5/23, ASSIGN NOTE TAKING TO CLERK AND ASSIST CHAIR						

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
677. 101-3097-51-11-0-2311-53410 BOARD - LEGAL SERVICES	30,000.00	24,760.50	25,000.00	25,000.00	0.00	0.00%
678. 101-3097-51-11-0-2311-53420 BOARD - BSU/BUUSD AUDIT SER	45,000.00	37,500.00	45,000.00	40,000.00	(5,000.00)	(11.11)%
679. 101-3097-51-11-0-2311-55210 BOARD - PROPERTY INSURANC	217,500.00	209,283.00	218,000.00	225,000.00	7,000.00	3.21%
680. 101-3097-51-11-0-2311-55410 BOARD - ADVERTISING	8,000.00	1,777.67	4,000.00	4,000.00	0.00	0.00%
681. 101-3097-51-11-0-2311-56110 BOARD - SUPPLIES	5,000.00	3,601.00	4,000.00	4,000.00	0.00	0.00%
682. 101-3097-51-11-0-2311-56190 BOARD - AWARDS	4,000.00	1,661.54	4,000.00	4,000.00	0.00	0.00%
683. 101-3097-51-11-0-2311-58130 BOARD - DUES	13,000.00	10,134.00	13,000.00	13,000.00	0.00	0.00%
TOTAL 2311 BOARD	\$366,594.00	\$331,964.19	\$364,894.20	\$342,000.80	\$(22,893.40)	(6.27)%
2313 REVENUE ANTICIPATION NOTE INTEREST						
684. 101-3097-51-11-0-2313-58350 REVENUE ANTICIPATION NOTE	105,000.00	65,106.62	90,000.00	85,000.00	(5,000.00)	(5.56)%
TOTAL 2313 REVENUE ANTICIPATION NOTE INTEREST	\$105,000.00	\$65,106.62	\$90,000.00	\$85,000.00	\$(5,000.00)	(5.56)%
2320 SUPERINTENDENT						
685. 101-3097-51-11-0-2320-51310 SUPERINTENDENT - RECEP SUB	0.00	493.00	0.00	0.00	0.00	---
686. 101-3097-51-11-0-2320-51410 SUPERINTENDENT - SALARY	128,750.00	125,000.00	130,750.00	144,200.00	13,450.00	10.29%
687. 101-3097-51-11-0-2320-51510 SUPERINTENDENT - STAFF WAGE	52,746.00	63,065.00	66,950.00	77,250.00	10,300.00	15.38%
688. 101-3097-51-11-0-2320-52110 SUPERINTENDENT - GROUP HEAL	36,022.00	25,624.08	28,776.28	30,739.00	1,962.72	6.82%
689. 101-3097-51-11-0-2320-52190 SUPERINTENDENT - HRA	4,000.00	1,946.40	4,000.00	4,000.00	0.00	0.00%
690. 101-3097-51-11-0-2320-52200 SUPERINTENDENT - FICA & ME	15,847.00	13,918.00	15,071.06	16,941.00	1,869.94	12.41%
691. 101-3097-51-11-0-2320-52310 SUPERINTENDENT - EMPLOYEE	2,913.00	3,058.76	3,397.50	3,863.00	465.50	13.70%
692. 101-3097-51-11-0-2320-52710 SUPERINTENDENT - WOKERS CO	1,452.00	1,480.36	1,526.46	1,728.00	201.54	13.20%
693. 101-3097-51-11-0-2320-52810 SUPERINTENDENT - GROUP DENT	418.00	720.63	764.76	765.00	0.24	0.03%
694. 101-3097-51-11-0-2320-52920 SUPERINTENDENT - GROUP LIF	557.00	447.27	456.04	457.00	0.96	0.21%
695. 101-3097-51-11-0-2320-52940 SUPERINTENDENT - GROUP LT	15,000.00	13,350.00	15,000.00	15,000.00	0.00	0.00%
696. 101-3097-51-11-0-2320-53220 SUPERINTENDENT - CONTRACTE	0.00	1,479.50	0.00	0.00	0.00	---
697. 101-3097-51-11-0-2320-53230 SUPERINTENDENT-CONTRACTE	16,000.00	17,972.00	16,000.00	18,000.00	2,000.00	12.50%
Notes: Act 166 dues,						
698. 101-3097-51-11-0-2320-55810 SUPERINTENDENT - TRAVEL & C	5,000.00	4,802.20	5,000.00	5,000.00	0.00	0.00%
699. 101-3097-51-11-0-2320-56110 SUPERINTENDENT - SUPPLIES	10,000.00	1,827.25	10,000.00	10,000.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
Notes: Redistribute office supplies						
700. 101-3097-51-11-0-2320-56410 SUPERINTENDENT - BOOKS	300.00	0.00	300.00	300.00	0.00	0.00%
701. 101-3097-51-11-0-2320-58110 SUPERINTENDENT - DUES & FEE	6,500.00	6,020.00	6,500.00	6,500.00	0.00	0.00%
TOTAL 2320 SUPERINTENDENT	\$295,505.00	\$281,204.45	\$304,492.10	\$334,743.00	\$30,250.90	9.93%
2510 BUSINESS OFFICE						
702. 101-3097-51-11-0-2510-51410 BUSINESS OFFICE - MANAGER SA	104,211.00	104,435.25	107,336.56	112,336.00	4,999.44	4.66%
Notes: Phase 1 to admin. metric						
703. 101-3097-51-11-0-2510-51510 BUSINESS OFFICE - STAFF WAGE	170,012.00	171,051.75	177,654.40	212,505.00	34,850.60	19.62%
Notes: 2.5, consider increasing FTE to 3, reassign assistant BM food service responsibilities for cross training/succession planning						
704. 101-3097-51-11-0-2510-52110 BUSINESS OFFICE - GROUP HEALT	66,055.13	65,427.17	71,179.73	53,600.00	(17,579.73)	(24.70)%
705. 101-3097-51-11-0-2510-52180 BUSINESS OFFICE - HSA	0.00	8,800.00	4,400.00	4,400.00	0.00	0.00%
706. 101-3097-51-11-0-2510-52190 BUSINESS OFFICE - HRA	12,000.00	8,296.98	8,000.00	8,000.00	0.00	0.00%
707. 101-3097-51-11-0-2510-52200 BUSINESS OFFICE - FICA & MED	21,773.00	20,176.07	21,801.81	21,655.00	(146.81)	(0.67)%
708. 101-3097-51-11-0-2510-52310 BUSINESS OFFICE - EMPLOYEE P	14,885.00	15,398.41	15,415.80	18,812.00	3,396.20	22.03%
709. 101-3097-51-11-0-2510-52510 BUSINESS OFFICE- COURSE REIM	1,500.00	220.00	1,500.00	0.00	(1,500.00)	(100.00)%
710. 101-3097-51-11-0-2510-52610 BUSINESS OFFICE - UNEMPLOYMEN	2,000.00	2,000.00	2,000.00	2,000.00	0.00	0.00%
Notes: REDUCED \$1,500 DRAFT 2 12/7/22						
711. 101-3097-51-11-0-2510-52710 BUSINESS OFFICE - WORKERS CO	2,373.00	2,188.94	2,222.93	2,233.00	10.07	0.45%
712. 101-3097-51-11-0-2510-52810 BUSINESS OFFICE - GROUP DENTA	1,669.00	1,360.23	1,410.83	2,838.00	1,427.17	101.16%
713. 101-3097-51-11-0-2510-52920 BUSINESS OFFICE - GROUP LIFE	701.00	534.84	532.87	713.00	180.13	33.80%
714. 101-3097-51-11-0-2510-53230 BUSINESS OFFICE-CONTRACTE	19,000.00	15,444.46	19,000.00	17,000.00	(2,000.00)	(10.53)%
Notes: REDUCED \$2,000 DRAFT 2 12/7/22						
715. 101-3097-51-11-0-2510-54310 BUSINESS OFFICE - CAP LEASE M	30,000.00	16,601.46	30,000.00	30,000.00	0.00	0.00%
716. 101-3097-51-11-0-2510-54430 BUSINESS OFFICE- CAP LEASE PR	60,000.00	73,383.14	60,000.00	60,000.00	0.00	0.00%
717. 101-3097-51-11-0-2510-55310 BUSINESS OFFICE - TELEPHONE	1,000.00	900.00	1,000.00	1,000.00	0.00	0.00%
718. 101-3097-51-11-0-2510-55330 BUSINESS OFFICE - POSTAGE	8,000.00	5,932.47	8,000.00	8,000.00	0.00	0.00%
719. 101-3097-51-11-0-2510-55810 BUSINESS OFFICE - TRAVEL & CO	2,000.00	2,433.02	3,000.00	3,000.00	0.00	0.00%
720. 101-3097-51-11-0-2510-56110 BUSINESS OFFICE - SUPPLIES	10,000.00	5,752.17	10,000.00	8,000.00	(2,000.00)	(20.00)%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
Notes: REDUCED \$2,000 DRAFT 1								
721. 101-3097-51-11-0-2510-58110 BUSINESS OFFICE - DUES & FEE	1,000.00	440.00	1,000.00	1,000.00	0.00	0.00%		
722. 101-3097-51-11-0-2510-58980 BUSINESS OFFICE - BANK SRVC	2,200.00	1,254.82	2,200.00	2,000.00	(200.00)	(9.09)%		
TOTAL 2510 BUSINESS OFFICE	\$530,379.13	\$522,031.18	\$547,654.93	\$569,092.00	\$21,437.07	3.91%		
2560 COMMUNICATION SPECIALIST								
723. 101-3097-51-11-0-2560-51410 COMMUNICATION SPEC - ADMI	61,779.00	64,279.58	72,000.00	80,000.00	8,000.00	11.11%		
Notes: Phase 1 to admin. metric								
724. 101-3097-51-11-0-2560-52110 COMMUNICATION SPEC - GROU	8,976.00	7,644.78	8,414.78	8,943.00	528.22	6.28%		
725. 101-3097-51-11-0-2560-52190 COMMUNICATION SPEC - HRA	0.00	0.00	0.00	2,000.00	2,000.00	---		
726. 101-3097-51-11-0-2560-52200 COMMUNICATION SPEC- FICA &	4,844.00	4,766.32	4,473.94	5,910.30	1,436.36	32.11%		
727. 101-3097-51-11-0-2560-52310 COMMUNICATION SPEC-EMPLOYE	3,339.00	3,214.07	2,924.22	3,863.00	938.78	32.10%		
728. 101-3097-51-11-0-2560-52510 COMMUNICATION - COURSE REI	4,000.00	0.00	4,000.00	4,000.00	0.00	0.00%		
729. 101-3097-51-11-0-2560-52710 COMMUNICATION SPEC- WORKER	463.00	501.28	456.17	603.00	146.83	32.19%		
730. 101-3097-51-11-0-2560-52810 COMMUNICATION SPEC - GROU	388.00	367.38	382.38	383.00	0.62	0.16%		
731. 101-3097-51-11-0-2560-52920 COMMUNICATION SPEC - GROU	249.00	228.02	228.02	229.00	0.98	0.43%		
732. 101-3097-51-11-0-2560-53220 COMMUNICATION SPEC - CONTRAC	9,000.00	9,300.57	9,000.00	9,000.00	0.00	0.00%		
733. 101-3097-51-11-0-2560-55810 COMMUNICATION SPEC - TRAVE	4,000.00	1,709.01	4,000.00	4,000.00	0.00	0.00%		
734. 101-3097-51-11-0-2560-56110 COMMUNICATION SPEC - SUPPLIE	500.00	2,188.03	500.00	750.00	250.00	50.00%		
TOTAL 2560 COMMUNICATION SPECIALIST	\$97,538.00	\$94,199.04	\$106,379.51	\$119,681.30	\$13,301.79	12.50%		
2570 HUMAN RESOURCES								
735. 101-3097-51-11-0-2570-51310 HUMAN RESOURCES - SUB WAGE	4,000.00	2,211.50	4,000.00	4,000.00	0.00	0.00%		
736. 101-3097-51-11-0-2570-51410 HUMAN RESOURCES - ADMIN SA	66,394.00	74,392.92	85,000.00	90,000.00	5,000.00	5.88%		
Notes: Phase 1 to admin. metric								
737. 101-3097-51-11-0-2570-51510 HUMAN RESOURCES - STAFF WAG	75,738.40	108,096.20	95,347.20	122,307.54	26,960.34	28.28%		
738. 101-3097-51-11-0-2570-52110 HUMAN RESOURCES - GROUP HE	42,701.00	38,273.95	39,999.18	42,232.00	2,232.82	5.58%		
739. 101-3097-51-11-0-2570-52190 HUMAN RESOURCES - HRA	9,000.00	6,044.00	9,000.00	6,000.00	(3,000.00)	(33.33)%		
740. 101-3097-51-11-0-2570-52200 HUMAN RESOURCES - FICA & ME	12,562.00	12,945.47	12,986.09	16,055.00	3,068.91	23.63%		
741. 101-3097-51-11-0-2570-52310 HUMAN RESOURCES - EMPLOYE	8,057.00	9,162.91	10,660.88	10,494.00	(166.88)	(1.57)%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
742. 101-3097-51-11-0-2570-52510 HUMAN RESOURCES - COURSE R	3,000.00	1,065.00	0.00	0.00	0.00	---
743. 101-3097-51-11-0-2570-52710 HUMAN RESOURCES - WORKER	1,229.00	1,424.76	1,373.09	1,637.00	263.91	19.22%
744. 101-3097-51-11-0-2570-52810 HUMAN RESOURCES - GROUP DE	1,153.00	1,144.53	1,277.14	1,147.00	(130.14)	(10.19)%
745. 101-3097-51-11-0-2570-52920 HUMAN RESOURCES - GROUP LI	506.00	468.92	555.78	456.00	(99.78)	(17.95)%
746. 101-3097-51-11-0-2570-53220 HUMAN RESOURCES - CONTRACTE	2,000.00	1,513.40	7,000.00	7,000.00	0.00	0.00%
747. 101-3097-51-11-0-2570-55330 HUMAN RESOURCES - POSTAG	1,000.00	424.59	1,000.00	1,000.00	0.00	0.00%
748. 101-3097-51-11-0-2570-55410 HUMAN RESOURCES - ADVERTISIN	5,000.00	12,667.04	5,000.00	10,000.00	5,000.00	100.00%
Notes: Review FY21/22 to project FY24 advertising						
749. 101-3097-51-11-0-2570-55810 HUMAN RESOURCES - TRAVEL &	2,000.00	350.00	3,000.00	3,000.00	0.00	0.00%
750. 101-3097-51-11-0-2570-56110 HUMAN RESOURCES - SUPPLIE	3,500.00	3,537.13	3,500.00	3,500.00	0.00	0.00%
751. 101-3097-51-11-0-2570-58110 HUMAN RESOURCES - DUES	2,600.00	853.50	2,800.00	2,800.00	0.00	0.00%
TOTAL 2570 HUMAN RESOURCES	\$240,440.40	\$274,575.82	\$282,499.36	\$321,628.54	\$39,129.18	13.85%
2580 TECHNOLOGY						
752. 101-3097-51-11-0-2580-51110 TECHNOLOGY - INTEG TECH SAL	218,490.03	183,601.10	224,941.83	220,316.16	(4,625.67)	(2.06)%
Notes: 3 Integrationist						
753. 101-3097-51-11-0-2580-51210 TECHNOLOGY - PARA WAGES	0.00	1,391.36	0.00	0.00	0.00	---
754. 101-3097-51-11-0-2580-51410 TECHNOLOGY - DIRECTOR SALAR	82,881.00	82,380.27	84,851.68	94,851.58	9,999.90	11.79%
755. 101-3097-51-11-0-2580-51510 TECHNOLOGY - STAFF WAGES/SUM	352,075.00	379,013.87	361,434.88	455,323.00	93,888.12	25.98%
Notes: 6 Technicians 1 admin. assist. + summer help \$7,000 and JM \$10,000						
756. 101-3097-51-11-0-2580-52110 TECHNOLOGY - GROUP HEALT	118,392.72	144,227.54	144,609.48	151,932.28	7,322.80	5.06%
757. 101-3097-51-11-0-2580-52180 TECHNOLOGY - HSA	0.00	17,200.00	0.00	0.00	0.00	---
758. 101-3097-51-11-0-2580-52190 TECHNOLOGY - HRA	20,000.00	15,144.00	20,000.00	20,000.00	0.00	0.00%
759. 101-3097-51-11-0-2580-52200 TECHNOLOGY - FICA & MED TA	52,595.59	45,688.43	56,168.99	45,672.38	(10,496.61)	(18.69)%
760. 101-3097-51-11-0-2580-52310 TECHNOLOGY - EMPLOYEE PENS	16,604.20	19,492.81	16,571.74	22,417.00	5,845.26	35.27%
761. 101-3097-51-11-0-2580-52320 TECHNOLOGY - VSTRS HEALTH	1,400.00	1,340.00	1,500.00	1,500.00	0.00	0.00%
762. 101-3097-51-11-0-2580-52340 TECHNOLOGY - VMERS	2,600.00	66.09	2,600.00	0.00	(2,600.00)	(100.00)%
763. 101-3097-51-11-0-2580-52510 TECHNOLOGY - COURSE REIM	6,000.00	0.00	6,000.00	6,000.00	0.00	0.00%
764. 101-3097-51-11-0-2580-52710 TECHNOLOGY - WORKERS COM	4,647.08	5,052.03	4,599.58	4,657.13	57.55	1.25%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
765. 101-3097-51-11-0-2580-52810 TECHNOLOGY - GROUP DENTA	3,394.62	3,233.28	3,415.56	3,363.60	(51.96)	(1.52)%
766. 101-3097-51-11-0-2580-52920 TECHNOLOGY - GROUP LIFE IN	1,367.12	1,126.34	1,316.28	1,060.12	(256.16)	(19.46)%
767. 101-3097-51-11-0-2580-52950 TECHNOLOGY - CASH IN LIEU	0.00	3,750.00	0.00	0.00	0.00	---
768. 101-3097-51-11-0-2580-53310 TECHNOLOGY - TRAINING	7,500.00	4,346.31	5,000.00	7,500.00	2,500.00	50.00%
769. 101-3097-51-11-0-2580-53520 TECHNOLOGY - CONTR PROF SR	44,000.00	63,009.52	50,000.00	50,000.00	0.00	0.00%
770. 101-3097-51-11-0-2580-54320 TECHNOLOGY - REPAIR & MAIN	9,500.00	873.23	9,500.00	9,500.00	0.00	0.00%
771. 101-3097-51-11-0-2580-54900 TECHNOLOGY - CYBER SECURIT	0.00	0.00	0.00	20,000.00	20,000.00	---
Notes: Monitoring software and user awareness.						
772. 101-3097-51-11-0-2580-55310 TECHNOLOGY - COMMUNICATIO	50,000.00	56,582.53	50,000.00	50,000.00	0.00	0.00%
773. 101-3097-51-11-0-2580-55810 TECHNOLOGY - TRAVEL & CON	9,000.00	8,963.84	9,000.00	9,000.00	0.00	0.00%
774. 101-3097-51-11-0-2580-56410 TECHNOLOGY - BOOKS	500.00	60.24	500.00	500.00	0.00	0.00%
775. 101-3097-51-11-0-2580-56500 TECHNOLOGY - INK / TONER	15,000.00	7,522.61	15,000.00	15,000.00	0.00	0.00%
776. 101-3097-51-11-0-2580-56510 TECHNOLOGY - SUPPLIES	12,000.00	8,929.51	12,000.00	12,000.00	0.00	0.00%
777. 101-3097-51-11-0-2580-56520 TECHNOLOGY - AUDIO / VISUA	14,000.00	2,793.84	14,000.00	14,000.00	0.00	0.00%
778. 101-3097-51-11-0-2580-57330 TECHNOLOGY - EQUIPMENT	0.00	25,511.32	30,000.00	30,000.00	0.00	0.00%
779. 101-3097-51-11-0-2580-57331 TECHNOLOGY - ERATE EQUIPMEN	0.00	30,924.98	0.00	0.00	0.00	---
780. 101-3097-51-11-0-2580-57350 TECHNOLOGY - COMPUTER SOFT	100,000.00	105,670.97	110,000.00	134,000.00	24,000.00	21.82%
Notes: Based on actuals, providing equitable and quality resources. Included REMIND app for community notifications. Include secure email platform for confidential materials.						
781. 101-3097-51-11-0-2580-57360 TECHNOLOGY - INFINITE CAMPU	34,000.00	35,117.62	44,000.00	44,000.00	0.00	0.00%
TOTAL 2580 TECHNOLOGY	\$1,175,947.36	\$1,253,013.64	\$1,277,010.02	\$1,422,593.25	\$145,583.23	11.40%
2610 FACILITIES						
782. 101-3097-51-11-0-2610-51410 BUUSD FACILITIES - DIRECTOR S	82,048.00	88,347.98	95,000.00	100,000.00	5,000.00	5.26%
Notes: Phase 1 to admin. metric						
783. 101-3097-51-11-0-2610-51510 BUUSD FACILITIES - ELECTRICIA	55,562.00	55,053.49	57,142.40	65,104.00	7,961.60	13.93%
784. 101-3097-51-11-0-2610-52110 BUUSD FACILITIES - GROUP HEAL	30,298.00	28,526.71	31,620.74	33,421.00	1,800.26	5.69%
785. 101-3097-51-11-0-2610-52190 BUUSD FACILITIES - HRA	0.00	0.00	0.00	4,000.00	4,000.00	---
786. 101-3097-51-11-0-2610-52200 BUUSD FACILITIES - FICA & ME	10,683.00	10,300.27	11,591.10	12,466.00	874.90	7.55%
787. 101-3097-51-11-0-2610-52310 BUUSD FACILITIES - EMPLOYEE	7,221.00	7,334.32	7,522.24	8,148.00	625.76	8.32%

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
788. 101-3097-51-11-0-2610-52710 BUUSD FACILITIES - WORKERS C	1,149.00	1,115.61	1,104.88	1,272.00	167.12	15.13%
789. 101-3097-51-11-0-2610-52810 BUUSD FACILITIES - GROUP DENT	785.00	720.63	764.76	765.00	0.24	0.03%
790. 101-3097-51-11-0-2610-52920 BUUSD FACILITIES - GROUP LIF	362.00	337.52	381.90	342.00	(39.90)	(10.45)%
791. 101-3097-51-11-0-2610-54110 BUUSD FACILITIES - WATER & SE	1,800.00	1,439.50	1,800.00	1,800.00	0.00	0.00%
792. 101-3097-51-11-0-2610-54320 BUUSD FACILITIES - REPAIR & MA	5,000.00	6,267.07	5,000.00	5,000.00	0.00	0.00%
793. 101-3097-51-11-0-2610-54510 BUUSD FACILITIES - CONSTRUC	20,000.00	28,452.36	20,000.00	20,000.00	0.00	0.00%
794. 101-3097-51-11-0-2610-55810 BUUSD FACILITIES - TRAVEL & C	1,000.00	150.84	1,000.00	1,000.00	0.00	0.00%
795. 101-3097-51-11-0-2610-56130 BUUSD FACILITIES - MAINT SUPP	3,000.00	2,839.39	3,000.00	3,000.00	0.00	0.00%
796. 101-3097-51-11-0-2610-56131 SAFETY GRANT EXPENSE	0.00	5,785.34	0.00	0.00	0.00	---
797. 101-3097-51-11-0-2610-56220 BUUSD FACILITIES - ELECTRICIT	8,500.00	7,416.64	8,500.00	8,500.00	0.00	0.00%
798. 101-3097-51-11-0-2610-56240 BUUSD FACILITIES - FUEL OIL	12,000.00	16,873.17	12,000.00	20,000.00	8,000.00	66.67%
799. 101-3097-51-11-0-2610-57330 BUUSD FACILITIES - EQUIPMEN	5,000.00	2,065.77	5,000.00	5,000.00	0.00	0.00%
TOTAL 2610 FACILITIES	\$244,408.00	\$263,026.61	\$261,428.02	\$289,818.00	\$28,389.98	10.86%
2711 TRANSPORTATION						
800. 101-3097-51-11-0-2711-54320 TRANSPORTATION - LEASE/FUE	42,500.00	40,099.09	42,500.00	42,500.00	0.00	0.00%
TOTAL 2711 TRANSPORTATION	\$42,500.00	\$40,099.09	\$42,500.00	\$42,500.00	\$0.00	0.00%
5020 LONG TERM DEBT						
801. 101-3097-51-11-0-5020-58310 SEA PRINCIPAL - LONG TERM DE	0.00	0.00	183,333.00	183,333.00	0.00	0.00%
802. 101-3097-51-11-0-5020-58320 SEA INTEREST - LONG TERM DEB	125,000.00	55,523.33	37,834.00	45,000.00	7,166.00	18.94%
TOTAL 5020 LONG TERM DEBT	\$125,000.00	\$55,523.33	\$221,167.00	\$228,333.00	\$7,166.00	3.24%
1201 SPEC ED DIRECT INSTR						
803. 101-3097-51-21-0-1201-51110 SPED INSTR - TEACHER SALARIE	2,005,819.17	1,922,782.54	1,919,669.09	2,138,575.30	218,906.21	11.40%
Notes: 31 teachers, 4 to be hired-\$300K, 2 BC, 1 BT, 1 SHS-REDUCED 1 FTE at \$75,000 on 11/3.						
804. 101-3097-51-21-0-1201-51210 SPED INSTR - PARA WAGES	1,437,791.18	921,342.53	1,514,906.89	1,310,567.67	(204,339.22)	(13.49)%
Notes: 42 paras, plus 7 TBH-REDUCED THIS LINE FROM DRAFT 1 by \$100,000-DRAFT 2 reflects a total reduction of 6 FTE paras.						
805. 101-3097-51-21-0-1201-51310 SPED INSTR - SUB WAGES	105,000.00	103,331.50	75,000.00	77,537.72	2,537.72	3.38%
Notes: PC,AK + TBH 3 Total						

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
806. 101-3097-51-21-0-1201-51910 SPED INSTR - BI WAGES	561,517.17	290,363.34	471,829.37	468,564.16	(3,265.21)	(0.69)%
Notes: 14 BIs, add 3-REDUCE 1 FTE BI DRAFT 3, 1/5/23						
807. 101-3097-51-21-0-1201-51930 SPED INSTR - SPECIALISTS	89,647.00	72,486.73	65,000.00	128,686.00	63,686.00	97.98%
Notes: Account for 2 specialists, as currently staffed in FY23						
808. 101-3097-51-21-0-1201-52110 SPED INSTR - GROUP HEALTH IN	692,298.12	644,049.27	718,708.34	731,277.00	12,568.66	1.75%
Notes: REDUCE \$35,000 DRAFT 3, 1/5/23						
809. 101-3097-51-21-0-1201-52180 SPED INSTR - HSA	42,000.00	19,100.00	25,000.00	25,000.00	0.00	0.00%
810. 101-3097-51-21-0-1201-52190 SPED INSTR - HRA	192,600.00	102,038.50	180,000.00	120,000.00	(60,000.00)	(33.33)%
Notes: REDUCED \$20,000 DRAFT 3, 1/5/23						
811. 101-3097-51-21-0-1201-52200 SPED INSTR - FICA & MED TAX	320,590.17	243,018.16	302,065.03	343,509.61	41,444.58	13.72%
Notes: REDUCED \$25,000 in DRAFT 3, 1/5/23						
812. 101-3097-51-21-0-1201-52320 SPED INSTR - VSTRS HEALTH ASS	40,000.00	30,820.00	42,000.00	45,000.00	3,000.00	7.14%
813. 101-3097-51-21-0-1201-52340 SPED INSTR - VMERS	43,655.48	33,541.94	44,536.61	45,461.00	924.39	2.08%
814. 101-3097-51-21-0-1201-52510 SPED INSTR - PARA TUITION REI	9,000.00	0.00	9,000.00	4,000.00	(5,000.00)	(55.56)%
Notes: Add a BI course reimbursement line \$5000.						
815. 101-3097-51-21-0-1201-52511 BI TUITION REIMB	0.00	0.00	0.00	5,000.00	5,000.00	---
Notes: Significant need for special educators-district encourages special education support staff to persue endorsement.						
816. 101-3097-51-21-0-1201-52520 SPED INSTR - TEACHER TUITIO	35,000.00	24,464.00	40,000.00	30,000.00	(10,000.00)	(25.00)%
Notes: REDUCE \$10,000 DRAFT 3, 1/5/23						
817. 101-3097-51-21-0-1201-52710 SPED INSTR - WORKERS COMP	30,648.33	26,015.52	27,939.96	27,377.55	(562.41)	(2.01)%
818. 101-3097-51-21-0-1201-52810 SPED INSTR - GROUP DENTAL IN	19,434.00	17,239.72	19,570.26	17,726.00	(1,844.26)	(9.42)%
819. 101-3097-51-21-0-1201-52920 SPED INSTR - GROUP LIFE INS	6,221.58	4,876.15	6,063.77	5,207.00	(856.77)	(14.13)%
820. 101-3097-51-21-0-1201-52940 SPED INSTR - GROUP LTD INS	5,000.00	3,706.36	7,000.00	6,000.00	(1,000.00)	(14.29)%
821. 101-3097-51-21-0-1201-52950 SPED INSTR - CASH IN LIEU	15,000.00	24,166.64	30,000.00	30,000.00	0.00	0.00%
822. 101-3097-51-21-0-1201-53220 SPED INSTR - CONTRACTED SERV	1,500,000.00	1,448,444.96	1,545,000.00	2,258,694.00	713,694.00	46.19%
Notes: Based on current year.						
823. 101-3097-51-21-0-1201-53320 SPED INSTR - PROF DEVELOPMEN	1,000.00	339.00	1,000.00	1,000.00	0.00	0.00%
824. 101-3097-51-21-0-1201-55330 SPED INSTR - POSTAGE	100.00	0.00	100.00	100.00	0.00	0.00%

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825. 101-3097-51-21-0-1201-55610 SPED INSTR - STUDENT TUITIO	2,475,000.00	2,567,596.73	2,574,000.00	2,400,000.00	(174,000.00)	(6.76)%
826. 101-3097-51-21-0-1201-55810 SPED INSTR -TRAVEL & CONF	5,000.00	2,864.77	5,000.00	4,000.00	(1,000.00)	(20.00)%
Notes: REDUCE \$1,000 DRAFT 3, 1/5/23						
827. 101-3097-51-21-0-1201-56110 SPED INSTR - SUPPLIES	26,000.00	13,309.31	26,000.00	15,000.00	(11,000.00)	(42.31)%
Notes: Based on actuals. REDUCE \$5,000 in DRAFT 3, 1/5/23						
828. 101-3097-51-21-0-1201-57350 SPED INSTR - COMPUTER SOFTWARE	4,000.00	2,621.64	4,000.00	5,000.00	1,000.00	25.00%
829. 101-3097-51-21-0-1201-58120 SPED INSTR - FIELD TRIP	4,000.00	332.00	4,000.00	2,000.00	(2,000.00)	(50.00)%
TOTAL 1201 SPEC ED DIRECT INSTR	\$9,666,322.20	\$8,518,851.31	\$9,657,389.32	\$10,245,283.01	\$587,893.69	6.09%
1202 SPEC ED ESY						
830. 101-3097-51-21-0-1202-51110 SPED ESY - TEACHER SALARIES	24,000.00	31,884.62	24,000.00	47,000.00	23,000.00	95.83%
Notes: Based on actuals in FY22/23 and increase to hourly rate from \$25 - \$40						
831. 101-3097-51-21-0-1202-51210 SPED ESY- PARA WAGES	12,500.00	11,623.50	20,000.00	38,000.00	18,000.00	90.00%
Notes: Increased hourly from \$18-\$25						
832. 101-3097-51-21-0-1202-51910 SPED ESY - BI WAGES	12,500.00	16,165.76	12,500.00	12,500.00	0.00	0.00%
833. 101-3097-51-21-0-1202-52200 SPED ESY - FICA & MED TAX	6,500.00	4,561.92	4,000.00	5,000.00	1,000.00	25.00%
834. 101-3097-51-21-0-1202-52340 SPED ESY - VMERS	1,000.00	2.99	500.00	0.00	(500.00)	(100.00)%
835. 101-3097-51-21-0-1202-52710 SPED ESY- WORKERS COMP	700.00	465.48	100.00	500.00	400.00	400.00%
TOTAL 1202 SPEC ED ESY	\$57,200.00	\$64,704.27	\$61,100.00	\$103,000.00	\$41,900.00	68.58%
1206 SEA PROGRAM						
836. 101-3097-51-21-0-1206-51110 SEA PROGRAM - TEACHER SALAR	394,763.29	362,639.86	374,829.07	539,358.04	164,528.97	43.89%
Notes: 6 Special Educators, add 2 to increase to 8 to serve some middle school students						
837. 101-3097-51-21-0-1206-51210 SEA PROGRAM - PARA WAGES	74,138.40	13,925.60	17,303.60	13,597.00	(3,706.60)	(21.42)%
838. 101-3097-51-21-0-1206-51910 SEA PROGRAM - BI	167,030.00	108,532.98	212,753.12	366,490.00	153,736.88	72.26%
Notes: 8 BIs						
839. 101-3097-51-21-0-1206-51930 SEA PROGRAM - BEHAVIOR SPE	46,825.00	46,824.24	48,228.97	63,394.00	15,165.03	31.44%
Notes: 1 Behav. Spec.						
840. 101-3097-51-21-0-1206-52110 SEA PROGRAM - GROUP HEALT	111,330.00	107,425.16	121,100.16	123,380.00	2,279.84	1.88%

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FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
841. 101-3097-51-21-0-1206-52180 SEA - HSA	0.00	2,200.00	2,000.00	2,200.00	200.00	10.00%
842. 101-3097-51-21-0-1206-52200 SEA PROGRAM - FICA & MED TA	45,428.77	38,334.38	46,837.75	45,674.99	(1,162.76)	(2.48)%
843. 101-3097-51-21-0-1206-52710 SEA PROGRAM - WORKERS COM	3,853.31	4,149.19	4,571.70	4,551.32	(20.38)	(0.45)%
844. 101-3097-51-21-0-1206-52810 SEA PROGRAM - GROUP DENTA	2,419.00	2,089.91	2,588.15	2,448.00	(140.15)	(5.42)%
845. 101-3097-51-21-0-1206-52920 SEA PROGRAM - GROUP LIFE IN	675.00	768.99	796.95	809.00	12.05	1.51%
846. 101-3097-51-21-0-1206-55810 SEA PROGRAM - TRAVEL & CON	4,000.00	1,431.31	4,000.00	4,000.00	0.00	0.00%
847. 101-3097-51-21-0-1206-56110 SEA PROGRAM - SUPPLIES	50,000.00	35,387.83	40,000.00	40,000.00	0.00	0.00%
TOTAL 1206 SEA PROGRAM	\$900,462.77	\$723,709.45	\$875,009.47	\$1,205,902.35	\$330,892.88	37.82%
2131 HEALTH						
848. 101-3097-51-21-0-2131-51110 PHYSICAL THERAPY - PT SALARIE	39,349.00	34,157.59	40,292.50	35,243.00	(5,049.50)	(12.53)%
849. 101-3097-51-21-0-2131-52200 PHYSICAL THERAPY - FICA & ME	3,119.00	2,613.01	3,205.88	2,620.00	(585.88)	(18.28)%
850. 101-3097-51-21-0-2131-52710 PHYSICAL THERAPY - WORKER	308.00	266.45	326.48	268.00	(58.48)	(17.91)%
TOTAL 2131 HEALTH	\$42,776.00	\$37,037.05	\$43,824.86	\$38,131.00	\$(5,693.86)	(12.99)%
2140 PSYCHOLOGICAL SERVICES						
851. 101-3097-51-21-0-2140-51110 SPED PSYCH - TEACHER SALARIE	311,967.04	298,753.84	347,711.82	359,567.08	11,855.26	3.41%
Notes: 5 Psychologists, 1 in IDEA						
852. 101-3097-51-21-0-2140-52110 SPED PSYCH - GROUP HEALTH I	67,374.20	68,420.94	78,438.68	75,747.00	(2,691.68)	(3.43)%
853. 101-3097-51-21-0-2140-52200 SPED PSYCH - FICA & MED TAX	26,216.47	20,786.37	28,599.97	27,507.60	(1,092.37)	(3.82)%
854. 101-3097-51-21-0-2140-52710 SPED PSYCH - WORKERS COMP	2,654.06	2,330.17	2,962.15	2,805.51	(156.64)	(5.29)%
855. 101-3097-51-21-0-2140-52810 SPED PSYCH - GROUP DENTAL I	2,145.00	1,649.51	2,336.90	1,911.00	(425.90)	(18.22)%
856. 101-3097-51-21-0-2140-52920 SPED PSYCH - GROUP LIFE INS	378.00	253.89	384.70	285.00	(99.70)	(25.92)%
857. 101-3097-51-21-0-2140-53220 SPED PSYCH - CONTRACTED SER	60,000.00	21,569.00	60,000.00	25,000.00	(35,000.00)	(58.33)%
Notes: Currently all positions are filled, no need for contracted service at this time.						
858. 101-3097-51-21-0-2140-56110 SPED PSYCH - SUPPLIES	6,000.00	6,499.05	6,000.00	4,000.00	(2,000.00)	(33.33)%
TOTAL 2140 PSYCHOLOGICAL SERVICES	\$476,734.77	\$420,262.77	\$526,434.22	\$496,823.19	\$(29,611.03)	(5.62)%
2151 SPED SLP - SPEECH LANG						
859. 101-3097-51-21-0-2151-51110 SPED SLP - SPEECH LANG PATH	666,720.47	508,830.02	635,286.85	652,408.64	17,121.79	2.70%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024	
Notes: 9 SLPs						
860. 101-3097-51-21-0-2151-51510 SPED SLP - SLP ASSIST. WAGES	35,702.00	33,341.90	37,625.10	35,901.44	(1,723.66)	(4.58)%
Notes: 1						
861. 101-3097-51-21-0-2151-52110 SPED SLP - GROUP HEALTH INS	113,550.00	105,312.05	117,348.79	132,669.00	15,320.21	13.06%
862. 101-3097-51-21-0-2151-52200 SPED SLP - FICA & MED TAX	53,241.62	35,796.18	54,543.76	52,656.25	(1,887.51)	(3.46)%
863. 101-3097-51-21-0-2151-52310 SPED SLP - EMPLOYEE PENSIO	900.00	0.00	500.00	0.00	(500.00)	(100.00)%
864. 101-3097-51-21-0-2151-52510 SPED SLP - COURSE REIMB	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
865. 101-3097-51-21-0-2151-52710 SPED SLP - WORKERS COMP	5,477.76	3,904.96	5,031.90	5,369.37	337.47	6.71%
866. 101-3097-51-21-0-2151-52810 SPED SLP - GROUP DENTAL INS	4,201.00	2,830.58	3,939.16	3,458.00	(481.16)	(12.21)%
867. 101-3097-51-21-0-2151-52920 SPED SLP - GROUP LIFE INS	651.00	437.97	655.49	573.00	(82.49)	(12.58)%
868. 101-3097-51-21-0-2151-53220 SPED SLP - CONTRACTED SERVICE	31,000.00	133,741.75	31,000.00	20,000.00	(11,000.00)	(35.48)%
Notes: Reduced due to offsetting grant funds						
869. 101-3097-51-21-0-2151-54430 SPED SLP - EQUIPMENT RENTA	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00%
870. 101-3097-51-21-0-2151-55810 SPED SLP - TRAVEL & CONF	1,600.00	327.46	1,600.00	1,600.00	0.00	0.00%
871. 101-3097-51-21-0-2151-56110 SPED SLP - SUPPLIES	7,000.00	6,985.54	7,000.00	7,000.00	0.00	0.00%
872. 101-3097-51-21-0-2151-58110 SPED SLP - DUES / MEMBER FEE	2,500.00	2,337.00	3,000.00	3,000.00	0.00	0.00%
TOTAL 2151 SPED SLP - SPEECH LANG	\$924,543.85	\$833,845.41	\$899,531.05	\$916,635.70	\$17,104.65	1.90%
2160 SPED OCCU THERAPIST						
873. 101-3097-51-21-0-2160-51110 SPED OCCU THERAPIST - TEACHE	89,662.00	84,210.29	89,231.25	100,363.00	11,131.75	12.48%
Notes: 1.2 FTE						
874. 101-3097-51-21-0-2160-51510 SPED OCCU THERAPIST - COTA W	118,708.00	77,255.78	121,743.20	109,120.00	(12,623.20)	(10.37)%
Notes: 2						
875. 101-3097-51-21-0-2160-52110 SPED OCCU THERAPIST- GROU	28,923.00	26,395.46	28,794.36	28,558.00	(236.36)	(0.82)%
876. 101-3097-51-21-0-2160-52200 SPED OCCU THERAPIST - FICA &	16,558.00	11,770.76	16,524.80	16,026.00	(498.80)	(3.02)%
877. 101-3097-51-21-0-2160-52710 SPED OCCU THERAPIST - WORKER	1,607.00	1,259.45	1,633.89	1,634.00	0.11	0.01%
878. 101-3097-51-21-0-2160-52810 SPED OCCU THERAPIST- GROU	787.00	739.54	784.88	783.00	(1.88)	(0.24)%
879. 101-3097-51-21-0-2160-52920 SPED OCCU THERAPIST - GROU	199.00	170.51	200.76	177.00	(23.76)	(11.84)%
880. 101-3097-51-21-0-2160-53220 SPED OCCU THERAPIST - CONTRACT	0.00	0.00	0.00	35,000.00	35,000.00	---

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
Notes: Increase in caseload.						
TOTAL 2160 SPED OCCU THERAPIST	\$256,444.00	\$201,801.79	\$258,913.14	\$291,661.00	\$32,747.86	12.65%
2490 SPECIAL EDUCATION ADMIN.						
881. 101-3097-51-21-0-2490-51410 BUUSD SPED - DIRECTOR SALARIE	366,047.00	350,090.07	360,592.77	381,039.00	20,446.23	5.67%
Notes: 4 directors, SA phase 1 to admin. metric						
882. 101-3097-51-21-0-2490-51510 BUUSD SPED - STAFF WAGES	47,991.00	50,069.20	49,547.20	100,076.16	50,528.96	101.98%
Notes: 4-Due to special educator shortages these admin. support are assisting with non instructional duties. REDUCE \$75,000 DRAFT 3, 1/5/23						
883. 101-3097-51-21-0-2490-52110 BUUSD SPED - GROUP HEALTH I	61,207.00	52,448.72	52,092.24	105,206.00	53,113.76	101.96%
884. 101-3097-51-21-0-2490-52200 BUUSD SPED - FICA & MED TAX	32,915.00	29,253.40	31,799.20	42,299.00	10,499.80	33.02%
885. 101-3097-51-21-0-2490-52310 BUUSD SPED - EMPLOYEE PENSIO	2,750.00	2,447.76	2,827.36	5,735.00	2,907.64	102.84%
886. 101-3097-51-21-0-2490-52510 BUUSD SPED - COURSE REIMB	2,500.00	0.00	2,500.00	0.00	(2,500.00)	(100.00)%
887. 101-3097-51-21-0-2490-52710 BUUSD SPED - WORKERS COMP	3,051.00	3,121.66	3,191.29	4,313.00	1,121.71	35.15%
888. 101-3097-51-21-0-2490-52810 BUUSD SPED- GROUP DENTAL I	1,203.00	1,469.52	1,469.52	2,638.00	1,168.48	79.51%
889. 101-3097-51-21-0-2490-52920 BUUSD SPED - GROUP LIFE INS	1,046.00	1,021.58	1,045.96	1,198.00	152.04	14.54%
890. 101-3097-51-21-0-2490-53410 BUUSD SPED - LEGAL SERVICE	3,000.00	15,050.00	3,000.00	3,000.00	0.00	0.00%
891. 101-3097-51-21-0-2490-55310 BUUSD SPED - TELEPHONE	1,000.00	1,575.00	1,000.00	1,000.00	0.00	0.00%
892. 101-3097-51-21-0-2490-55330 BUUSD SPED - POSTAGE	1,000.00	0.00	500.00	500.00	0.00	0.00%
893. 101-3097-51-21-0-2490-55810 BUUSD SPED - TRAVEL & CON	5,000.00	4,570.00	5,000.00	5,000.00	0.00	0.00%
894. 101-3097-51-21-0-2490-56110 BUUSD SPED - SUPPLIES	3,000.00	511.79	2,000.00	2,000.00	0.00	0.00%
895. 101-3097-51-21-0-2490-58110 BUUSD SPED - DUES & FEES	2,700.00	2,057.17	2,700.00	2,700.00	0.00	0.00%
TOTAL 2490 SPECIAL EDUCATION ADMIN.	\$534,410.00	\$513,685.87	\$519,265.54	\$656,704.16	\$137,438.62	26.47%
2711 TRANSPORTATION						
896. 101-3097-51-21-0-2711-51910 BUUSD SPED TRANS - BUS MONITO	25,000.00	72,514.96	30,000.00	60,000.00	30,000.00	100.00%
Notes: Drivers and monitors received increases. In additional we are paying a driver instead of using STA.						
897. 101-3097-51-21-0-2711-52110 BUUSD SPED TRANS - GROUP HE	0.00	1,702.38	0.00	0.00	0.00	---
898. 101-3097-51-21-0-2711-52200 BUUSD SPED TRANS - FICA & ME	2,000.00	5,275.47	2,000.00	4,500.00	2,500.00	125.00%
899. 101-3097-51-21-0-2711-52340 BUUSD SPED TRANS - RETIREMEN	1,800.00	241.55	500.00	500.00	0.00	0.00%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

Account Number / Description	FY22 BUDGET 7/1/2021 - 6/30/2022	FY22 ACTUALS 7/1/2021 - 6/30/2022	FY23 BUDGET 7/1/2022 - 6/30/2023	PROPOSED FY24 7/1/2023 - 6/30/2024	VARIANCE 7/1/2023 - 6/30/2024	PERCENT
900. 101-3097-51-21-0-2711-52710 BUUSD SPED TRANS - WORKER	250.00	508.04	250.00	250.00	0.00	0.00%
901. 101-3097-51-21-0-2711-52810 BUUSD SPED TRANS - DENTAL I	0.00	36.07	0.00	0.00	0.00	---
902. 101-3097-51-21-0-2711-52920 BUUSD SPED TRANS - GROUP LI	0.00	18.88	0.00	0.00	0.00	---
903. 101-3097-51-21-0-2711-53220 BUUSD SPED TRANS - CONTRACTE	250,000.00	479,028.92	250,000.00	350,000.00	100,000.00	40.00%
904. 101-3097-51-21-0-2711-54320 BUUSD SPED TRANS - REPAIR &	0.00	308.29	0.00	0.00	0.00	---
905. 101-3097-51-21-0-2711-56260 BUUSD SPED TRANS - FUEL	0.00	1,033.32	0.00	0.00	0.00	---
TOTAL 2711 TRANSPORTATION	\$279,050.00	\$560,667.88	\$282,750.00	\$415,250.00	\$132,500.00	46.86%
1204 GAP PROGRAM						
906. 101-3097-51-22-0-1204-51110 SEA NON REIMB - TEACHER SALA	100,890.15	77,307.45	101,646.60	183,704.47	82,057.87	80.73%
Notes: 3 teachers						
907. 101-3097-51-22-0-1204-52110 SEA NON REIMB - GROUP HEALT	14,569.00	7,705.98	8,144.78	8,943.00	798.22	9.80%
908. 101-3097-51-22-0-1204-52200 SEA NON REIMB - FICA & MED T	13,961.87	5,701.20	8,275.97	14,053.95	5,777.98	69.82%
909. 101-3097-51-22-0-1204-52710 SEA NON REIMB - WORKERS COM	1,379.15	603.06	1,192.84	1,433.85	241.01	20.20%
910. 101-3097-51-22-0-1204-52810 SEA NON REIMB - GROUP DENTA	400.00	369.66	417.38	383.00	(34.38)	(8.24)%
911. 101-3097-51-22-0-1204-52920 SEA NON REIMB - GROUP LIFE IN	160.00	92.99	163.88	171.00	7.12	4.34%
TOTAL 1204 GAP PROGRAM	\$131,360.17	\$91,780.34	\$119,841.45	\$208,689.27	\$88,847.82	74.14%
1214 ECSE DIRECT INSTR						
912. 101-3097-51-22-0-1214-51110 ECSE SPED INSTR - TEACHER SAL	143,288.75	137,059.00	140,888.81	132,469.63	(8,419.18)	(5.98)%
Notes: 2 teachers						
913. 101-3097-51-22-0-1214-51210 ECSE SPED INSTR - PARA WAGE	22,472.12	64,387.13	85,052.40	38,496.00	(46,556.40)	(54.74)%
914. 101-3097-51-22-0-1214-51310 ECSE SPED INSTR - SUB WAGES	4,000.00	6,736.20	12,823.46	25,289.00	12,465.54	97.21%
Notes: 1 FTE permanent sub						
915. 101-3097-51-22-0-1214-52110 ECSE SPED INSTR - GROUP HEALT	41,312.00	48,466.91	56,021.42	43,747.00	(12,274.42)	(21.91)%
916. 101-3097-51-22-0-1214-52200 ECSE SPED INSTR - FICA & MED	13,489.91	14,856.00	20,962.85	13,598.83	(7,364.02)	(35.13)%
917. 101-3097-51-22-0-1214-52340 ECSE SPED INSTR - VMERS	2,001.82	4,040.10	3,188.43	2,100.00	(1,088.43)	(34.14)%
918. 101-3097-51-22-0-1214-52710 ECSE SPED INSTR - WORKERS CO	1,323.84	1,623.76	1,627.58	1,387.44	(240.14)	(14.75)%
919. 101-3097-51-22-0-1214-52810 ECSE SPED INSTR - GROUP DENTA	1,006.00	986.03	1,102.26	1,165.00	62.74	5.69%
920. 101-3097-51-22-0-1214-52920 ECSE SPED INSTR - GROUP LIFE	288.00	353.98	341.52	234.00	(107.52)	(31.48)%

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
921. 101-3097-51-22-0-1214-55810 ECSE SPED INSTR - TRAVEL & CO	900.00	630.00	900.00	900.00	0.00	0.00%		
922. 101-3097-51-22-0-1214-56110 ECSE SPED INSTR - SUPPLIES	6,500.00	7,844.69	6,500.00	6,500.00	0.00	0.00%		
TOTAL 1214 ECSE DIRECT INSTR	\$236,582.44	\$286,983.80	\$329,408.73	\$265,886.90	\$(63,521.83)	(19.28)%		
1215 ECSE ESY DIRECT INSTR								
923. 101-3097-51-22-0-1215-51110 ECSE ESY INSTR - TEACHER SALA	5,000.00	1,700.00	5,000.00	5,000.00	0.00	0.00%		
924. 101-3097-51-22-0-1215-51210 ECSE ESY INSTR - PARA WAGES	3,000.00	1,502.97	3,000.00	3,000.00	0.00	0.00%		
925. 101-3097-51-22-0-1215-51910 ECSE ESY INSTR - BI WAGES	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00%		
926. 101-3097-51-22-0-1215-52200 ECSE ESY INSTR - FICA & MED T	780.00	245.02	800.00	800.00	0.00	0.00%		
927. 101-3097-51-22-0-1215-52340 ECSE ESY INSTR - VMERS	200.00	0.00	200.00	200.00	0.00	0.00%		
928. 101-3097-51-22-0-1215-52710 ECSE ESY INSTR - WORKERS COM	100.00	24.99	100.00	100.00	0.00	0.00%		
TOTAL 1215 ECSE ESY DIRECT INSTR	\$11,080.00	\$3,472.98	\$11,100.00	\$11,100.00	\$0.00	0.00%		
2610 FACILITIES								
929. 101-3097-51-22-0-2610-51810 SEA NON REIMB - CUSTODIAN W	40,000.00	46,714.77	53,188.80	54,346.00	1,157.20	2.18%		
930. 101-3097-51-22-0-2610-52110 SEA NON REIMB - CUST GROUP	7,000.00	6,301.33	8,494.78	8,943.00	448.22	5.28%		
931. 101-3097-51-22-0-2610-52200 SEA NON REIMB - CUST FICA & M	5,000.00	3,452.27	4,921.45	4,393.00	(528.45)	(10.74)%		
932. 101-3097-51-22-0-2610-52310 SEA NON REIMB - CUST EMPLOYE	0.00	2,898.72	2,886.80	2,972.00	85.20	2.95%		
933. 101-3097-51-22-0-2610-52340 SEA NON REIMB - CUST WORKER	500.00	26.82	0.00	0.00	0.00	---		
934. 101-3097-51-22-0-2610-52710 SEA NON REIM - WORKERS COM	0.00	336.65	617.87	346.00	(271.87)	(44.00)%		
935. 101-3097-51-22-0-2610-52810 SEA NON REIMB - CUST GROUP	300.00	298.86	387.38	383.00	(4.38)	(1.13)%		
936. 101-3097-51-22-0-2610-52920 SEA NON REIMB - CUST GROUP	200.00	46.32	106.94	57.00	(49.94)	(46.70)%		
937. 101-3097-51-22-0-2610-54110 SEA NON REIMB - WATER & SEWE	5,000.00	1,194.98	5,000.00	3,000.00	(2,000.00)	(40.00)%		
938. 101-3097-51-22-0-2610-54220 SEA NON REIMB - SNOW REMOVA	10,000.00	8,800.00	10,000.00	11,000.00	1,000.00	10.00%		
939. 101-3097-51-22-0-2610-54250 SEA NON REIMB - RUBBISH REMO	6,000.00	5,240.93	6,000.00	6,000.00	0.00	0.00%		
940. 101-3097-51-22-0-2610-54320 SEA NON REIMB - REPAIRS & MAI	10,000.00	4,939.04	10,000.00	10,000.00	0.00	0.00%		
941. 101-3097-51-22-0-2610-54510 SEA NON REIMB - CONSTRUCTIO	10,000.00	12,144.43	10,000.00	10,000.00	0.00	0.00%		
942. 101-3097-51-22-0-2610-55310 SEA NON REIMB - TELEPHONE	4,000.00	497.50	4,000.00	1,000.00	(3,000.00)	(75.00)%		
Notes: REDUCED IN DRAFT 2, \$3,000								
943. 101-3097-51-22-0-2610-56120 SEA NON REIMB - CUSTODIAL SU	10,000.00	10,909.81	10,000.00	10,000.00	0.00	0.00%		

Barre Unified Union School District

FY24 BUDGET DEVELOPMENT-DRAFT 3, 1/5/23

Report # 23420

	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	PROPOSED FY24	VARIANCE	PERCENT		
Account Number / Description	7/1/2021 - 6/30/2022	7/1/2021 - 6/30/2022	7/1/2022 - 6/30/2023	7/1/2023 - 6/30/2024	7/1/2023 - 6/30/2024			
944. 101-3097-51-22-0-2610-56130 SEA NON REIMB - MAINT SUPPLIE	20,000.00	15,861.31	20,000.00	20,000.00	0.00	0.00%		
945. 101-3097-51-22-0-2610-56150 SEA NON REIMB - CLOTHING ALL	0.00	542.96	0.00	300.00	300.00	---		
946. 101-3097-51-22-0-2610-56210 SEA NON REIMB - PROPANE	3,000.00	4,380.60	3,500.00	5,000.00	1,500.00	42.86%		
947. 101-3097-51-22-0-2610-56220 SEA NON REIMB - ELECTRICITY	40,000.00	20,749.34	40,000.00	30,000.00	(10,000.00)	(25.00)%		
948. 101-3097-51-22-0-2610-56240 SEA NON REIMB - FUEL OIL	30,000.00	0.00	32,000.00	0.00	(32,000.00)	(100.00)%		
949. 101-3097-51-22-0-2610-57330 SEA NON REIMB - EQUIPMENT	15,000.00	26,972.98	15,000.00	15,000.00	0.00	0.00%		
TOTAL 2610 FACILITIES	\$216,000.00	\$172,309.62	\$236,104.02	\$192,740.00	\$(43,364.02)	(18.37)%		
2711 TRANSPORTATION								
950. 101-3097-51-22-0-2711-53220 SEA REIMB - TRANSPORT CONTR	40,000.00	17,571.51	40,000.00	30,000.00	(10,000.00)	(25.00)%		
Notes: REDUCE \$10,000 in DRAFT 3, 1/5/23								
TOTAL 2711 TRANSPORTATION	\$40,000.00	\$17,571.51	\$40,000.00	\$30,000.00	\$(10,000.00)	(25.00)%		
TOTAL 3097 BARRE UNIFIED UNION SCHOOL DISTRICT	\$19,258,842.60	\$17,762,840.98	\$19,577,043.81	\$21,060,103.86	\$1,483,060.05	7.58%		
TOTAL 101 GENERAL FUND	\$46,352,501.69	\$43,683,573.04	\$47,254,318.93	\$49,603,686.62	\$2,349,367.69	4.97%		
GRAND TOTAL	\$46,352,501.69	\$43,683,573.04	\$47,254,318.93	\$49,603,686.62	\$2,349,367.69	4.97%		

BARRE UNIFIED UNION SCHOOL DISTRICT
WARNING
FOR
March 7, 2023

VOTE

The legal voters of the Barre Unified Union School District who are residents of the City of Barre and the Town of Barre, are hereby notified and warned to meet at their respective polling places: Barre City residents meet at the Barre City Municipal Auditorium and Barre Town residents meet at the Barre Town Middle and Elementary School gymnasium; on Tuesday, March 7, 2023 between the hours of seven (7:00) o'clock in the forenoon (a.m.) at which time the polls will open and seven (7:00) o'clock in the afternoon (p.m.) at which time the polls will close; to vote by Australian ballot upon the following Articles of business:

ARTICLE 1

To elect a moderator for a one-year term.

ARTICLE 2

To elect a clerk for a one-year term

ARTICLE 3

To elect a treasurer for a one-year term

ARTICLE 4

To elect four members to the Barre Unified Union School District Board for the ensuing term commencing March 8, 2023 as follows:

- One Barre City District Director for a term of three (3) years.
- One Barre City District Director for a term of three (3) years.
- One Barre Town District Director for a term of three (3) years.
- One Barre Town District Director for a term of one (1) year.

ARTICLE 5

Shall the voters of the Barre Unified Union School District approve compensation to be paid to the officers of the district as follows:

- Moderator \$100/year
- Clerk \$100/year
- Treasurer \$750/year
- Board Members \$2,500/year for each
- Board Chair \$4,000/year

ARTICLE 6

Shall the voters of the Barre Unified Union School District authorize the District to borrow money pending receipt of payments from the State Education Fund by the issuance of its notes or orders payable not later than one year from the date provided?

ARTICLE 7

Shall the voters of the Barre Unified Union School District approve the school board to expend \$49,603,687, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,972 per equalized pupil. This projected spending per equalized pupil is 10.6% higher than spending for the current year.

ARTICLE 9

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer \$1,000,000 of the audited fund balance as of June 30, 2021 to the Tax Stabilization Fund?

ARTICLE 10

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer \$1,300,000 of the audited fund balance as of June 30, 2021 to the Capital Projects Fund?

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The legal voters and residents of Barre Unified Union School District are further warned and notified that an informational meeting will be held via Google Meet and at the Spaulding High School Library on Monday, March 6, 2023 commencing at five-thirty (5:30) in the afternoon (p.m.) for the purpose of explaining the articles to be voted on by Australian ballot.

The legal voters of Barre Unified Union School District are further notified that voter qualification, registration and absentee voting relative to said election shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont Statutes Annotated.

Adopted and approved at a meeting of the Board of School Directors of the Barre Unified Union School District held on January 12, 2023. Received for the record and recorded in the records of the Barre Unified Union School District on January 13, 2023.



ATTEST:

\_\_\_\_\_  
Tina Lunt, Clerk  
Barre Unified Union School District

\_\_\_\_\_  
Sonya Spaulding, Chair

\_\_\_\_\_  
Alice Farrell, Vice Chair

\_\_\_\_\_  
Christine Parker, Clerk

\_\_\_\_\_  
Sarah Pregent

\_\_\_\_\_  
Timothy Boltin

\_\_\_\_\_  
Terry Reil

\_\_\_\_\_  
Nancy Leclerc

\_\_\_\_\_  
Giuliano Cecchinelli II

\_\_\_\_\_  
Paul Malone

Barre Unified Union School District Board of School Directors

## FY 2024 Announced Tuition Data Collection Reporting

Due January 16, 2023 per 16 V.S.A §826 (adjusted from Jan 15th due to it falling on a Sunday this year)

Soon after January 15th AOE posts tuition rates for all Vermont public schools, representing the anticipated net cost per pupil for the upcoming school year. This tuition amount is to be paid to the district in which the student attends public school by the district in which the student is a resident. Following the completion of the school year, and the collection of school finance data (Statbook), AOE calculates the actual net cost per pupil, also known as the maximum tuition rate, or allowable tuition. If a payment made to a school district is three percent more or less than the net cost per pupil, as determined by the allowable tuition calculation, then the district shall be reimbursed, credited, or refunded pursuant to section 836, Title 16. To avoid significant transfers in the form of credits, refunds etc. following the calculation of allowable tuition, it is important for schools to do their best to accurately project upcoming costs of operation as well as the number of student FTEs.

### FY22 Allowable Tuition

Secondary 7-12: \$18,560

Elementary K-6: \$14,884

### FY23 Announced

Secondary 7-12: \$16,082

Elementary K-6: \$15,645

### FY24 Announced

**Secondary 7-12: \$18,500**

**Elementary K-6: \$18,000**

| VT Agency of Education 2021-2022 Preliminary Allowable Tuition Calculation<br>Secondary 7-12 |       |                                               |                                    |                                          |                        | Net Regular Education Current<br>Instructional Expenditures |                       | Long-Term<br>Facility Cost |              | Last Update:<br>11/22/22 v1.0            |
|----------------------------------------------------------------------------------------------|-------|-----------------------------------------------|------------------------------------|------------------------------------------|------------------------|-------------------------------------------------------------|-----------------------|----------------------------|--------------|------------------------------------------|
| AdminID                                                                                      | OrgID | OrgName                                       | Full Time<br>Equivalent<br>Student | Current<br>Instructional<br>Expenditures | Offsetting<br>Revenues | Total                                                       | Per Pupil w/o<br>Debt | Facility<br>Total          | Per<br>Pupil | Allowable<br>Tuition Per<br>Pupil w/Debt |
| Vermont Total and Average                                                                    |       |                                               | 35,622                             | 559,719,680                              | 52,094,855             | 507,624,825                                                 | 14,250                | -                          | -            | 14,250                                   |
| SU028                                                                                        | U059  | Orange Southwest UUSD #59                     | 296.69                             | 7,572,957                                | 1,104,809              | 6,468,148                                                   | 21,801                | -                          | -            | 21,801                                   |
| SU030                                                                                        | T199  | Strafford                                     | 16.00                              | 167,956                                  | 23,630                 | 144,326                                                     | 9,020                 | -                          | -            | 9,020                                    |
| SU030                                                                                        | U079  | White River Unified District #79              | 249.29                             | 4,386,407                                | 68,566                 | 4,317,841                                                   | 17,321                | -                          | -            | 17,321                                   |
| SU030                                                                                        | U082  | First Branch Unified School District #82      | 44.52                              | 1,060,911                                | 49,264                 | 1,011,647                                                   | 22,723                | -                          | -            | 22,723                                   |
| SU031                                                                                        | U022A | North Country Union Jr High School            | 1,343.19                           | 4,939,229                                | 429,665                | 4,509,564                                                   | 3,357                 | -                          | -            | 3,357                                    |
| SU031                                                                                        | U022B | North Country Union High School               | 3,756.19                           | 12,726,912                               | 757,336                | 11,969,577                                                  | 3,187                 | -                          | -            | 3,187                                    |
| SU032                                                                                        | U092  | Washington Central UUSD #92                   | 579.32                             | 12,637,511                               | 813,400                | 11,824,111                                                  | 20,410                | -                          | -            | 20,410                                   |
| SU033                                                                                        | U052  | Mill River Unified Union SD #52               | 323.34                             | 6,224,020                                | 571,185                | 5,652,834                                                   | 17,483                | -                          | -            | 17,483                                   |
| SU034                                                                                        | U024  | Lake Region UHSD #24                          | 2,072.52                           | 6,635,775                                | 249,802                | 6,385,973                                                   | 3,081                 | -                          | -            | 3,081                                    |
| SU034                                                                                        | U093  | Lake Region Union Elem-Middle School District | 975.50                             | 2,610,098                                | 280,261                | 2,329,837                                                   | 2,388                 | -                          | -            | 2,388                                    |
| SU035                                                                                        | T055  | Craftsbury                                    | 91.54                              | 1,899,811                                | 120,984                | 1,778,828                                                   | 19,432                | -                          | -            | 19,432                                   |
| SU035                                                                                        | U026  | Hazen UHSD #26                                | 323.91                             | 5,854,480                                | 153,694                | 5,700,786                                                   | 17,600                | -                          | -            | 17,600                                   |
| SU036                                                                                        | U049  | Barstow Unified Union SD #49                  | 39.59                              | 759,613                                  | -                      | 759,613                                                     | 19,187                | -                          | -            | 19,187                                   |
| SU036                                                                                        | U053  | Otter Valley Unified Union SD #53             | 372.25                             | 8,713,890                                | 94,955                 | 8,618,935                                                   | 23,154                | -                          | -            | 23,154                                   |
| SU040                                                                                        | T173  | Rutland City                                  | 769.98                             | 17,137,338                               | 3,223,628              | 13,913,711                                                  | 18,070                | -                          | -            | 18,070                                   |
| SU042                                                                                        | U060  | Harwood UUSD #60                              | 666.75                             | 14,183,914                               | 1,070,132              | 13,113,781                                                  | 19,668                | -                          | -            | 19,668                                   |
| SU046                                                                                        | T120  | Marlboro                                      | 17.85                              | 302,926                                  | 42,926                 | 259,999                                                     | 14,566                | -                          | -            | 14,566                                   |
| SU047                                                                                        | T169  | Rockingham                                    | 139.38                             | 1,737,268                                | -                      | 1,737,268                                                   | 12,464                | -                          | -            | 12,464                                   |
| SU047                                                                                        | U027  | Bellows Falls UHSD #27                        | 269.77                             | 5,405,767                                | 15,238                 | 5,390,529                                                   | 19,982                | -                          | -            | 19,982                                   |
| SU048                                                                                        | U096  | Windham Southeast UUSD #96                    | 997.33                             | 19,187,486                               | 2,568,717              | 16,618,769                                                  | 16,663                | -                          | -            | 16,663                                   |
| SU049                                                                                        | T090  | Halifax                                       | 14.00                              | -                                        | 44,499                 | (44,499)                                                    | (3,179)               | -                          | -            | (3,179)                                  |
| SU049                                                                                        | T164  | Readsboro                                     | 7.00                               | 53,879                                   | -                      | 53,879                                                      | 7,697                 | -                          | -            | 7,697                                    |
| SU049                                                                                        | U075  | Twin Valley Unified School District #75       | 155.11                             | 3,625,475                                | 168,155                | 3,457,319                                                   | 22,289                | -                          | -            | 22,289                                   |
| SU051                                                                                        | U076  | Windsor Central Unified Union SD              | 442.76                             | 7,643,713                                | 2,631                  | 7,641,082                                                   | 17,258                | -                          | -            | 17,258                                   |
| SU052                                                                                        | T094  | Hartland                                      | 63.04                              | 1,321,804                                | 50,878                 | 1,270,926                                                   | 20,161                | -                          | -            | 20,161                                   |
| SU052                                                                                        | T227  | Weathersfield                                 | 49.40                              | 782,606                                  | 36,190                 | 746,416                                                     | 15,110                | -                          | -            | 15,110                                   |
| SU052                                                                                        | U086  | Mt Ascutney School District #86               | 292.16                             | 4,713,654                                | 105,699                | 4,607,955                                                   | 15,772                | -                          | -            | 15,772                                   |
| SU054                                                                                        | T093  | Hartford                                      | 607.92                             | 11,553,246                               | 659,585                | 10,893,661                                                  | 17,920                | -                          | -            | 17,920                                   |
| SU056                                                                                        | T193  | Springfield                                   | 429.55                             | 10,040,603                               | 1,357,521              | 8,683,081                                                   | 20,214                | -                          | -            | 20,214                                   |
| SU061                                                                                        | U097  | Barre UUSD #97                                | 663.71                             | 14,369,364                               | 2,051,092              | 12,318,272                                                  | 18,560                | -                          | -            | 18,560                                   |
| SU063                                                                                        | U077  | Green Mountain Unified School District #77    | 320.83                             | 5,482,178                                | 280,894                | 5,201,284                                                   | 16,212                | -                          | -            | 16,212                                   |
| SU064                                                                                        | U146  | Rivendell Interstate School District          | 176.42                             | 3,919,487                                | 360,191                | 3,559,296                                                   | 20,175                | -                          | -            | 20,175                                   |
| SU065                                                                                        | U051  | Essex Westford Ed Community UUSD #51          | 1,575.68                           | 32,186,873                               | 3,116,111              | 29,070,762                                                  | 18,450                | -                          | -            | 18,450                                   |

\*Data review request

Agreement to Join the Winooski Valley & Statewide  
Choice of Public High School Collaborative  
for the 2023-2024 School Year  
Under Act 129 (Sec. 34. § 822d 2A)

Spaulding High School agrees to join the Winooski Valley & Statewide Choice of Public High School Collaborative for the 2023-2024 school year. We will abide by the conditions outlined in the attached Articles of Agreement.

Our high school will agree to accept no more than 20 students and will send no more than 40 students\* for the 2023-2024 school year.

\*\* Please make sure this number agrees with the guidelines provided  
by Act 129 Sec. 34. § 822a.(b)\*\*

For the Board of School Directors of Barre Unified Union School District

Signature & Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Please fill in the name of the school contact who will send out & receive applications (usually the Principal or Guidance Director) for your school.

School Contact Name & Position: Laurie Berryman – Guidance Head

E-mail for School Contact: lberrshs@buusd.org

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097**  
**POLICY MANUAL**

**CODE: D 31**

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

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**SELECTING LIBRARY MATERIALS**

**Policy**

It is the policy of the Barre Unified Union School District (BUUSD) to provide students access to a wide variety of educational materials in individual classrooms and in the media center to support student learning.

**Definitions**

For the purpose of this policy:

“**Media**” include all materials considered part of the library collection, plus all instructional materials housed in resource centers and classrooms, if any, which are not text materials.

“**Media Center**” is the space, room, or complex of rooms and spaces designated as a library, media center, instructional materials center, or similar term. It may include units not contiguous to the center where facilities so dictate. These units would include but not be limited to, resource centers, production centers, and television studios.

**Implementation**

1. When selecting materials to be purchased for the media center, the media specialist will evaluate the existing collection and the school's/district's curriculum needs and will consult reputable, professionally prepared selection aids and other appropriate sources.
2. Recommendations for purchases will be solicited from members of the faculty and student body.
3. Materials obtained either by purchase or gift shall be judged by the criteria set forth in the policy on the selection of instructional materials and shall be accepted or rejected in accord with those criteria.
4. Selection is an ongoing process which shall include the removal of materials no longer appropriate and the replacement of lost and worn materials still of educational value.

Complaints related to the selection of library materials will be handled through the procedures for handling complaints.

**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY****CODE: A 22****1<sup>ST</sup> READING: 12/08/2022****2<sup>ND</sup> READING: 01/12/2023****ADOPTED:**

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**NOTICE OF NON-DISCRIMINATION****POLICY**

The Barre Unified Union School District (BUUSD) will not unlawfully discriminate in its programs and activities against any person or group on any basis prohibited by federal or state law, and will provide equal access to designated youth groups.

The BUUSD shall make reasonable accommodations to the known qualifying physical or emotional disabilities of an applicant or employee, unless the BUUSD can demonstrate that the accommodation would impose an undue hardship on the operation of its program or activity.

Applicants for employment, students, parents, employees, sources of referral of applicants for admission and employment, and all unions or professional organizations holding collective bargaining or professional agreements with the BUUSD are hereby notified that this school district does not discriminate on the basis of race, color, religion (creed), ancestry, national origin, place of birth, sex, sexual orientation, gender identity, disability, age, political affiliation or marital status in admission or access to, or treatment or employment in, its programs and activities.

A person has been designated by the BUUSD to coordinate the district's efforts to comply with the regulations implementing Title VI, Title VII, Title IX, and Section 504 of the Rehabilitation Act of 1973, and other non-discrimination laws or regulations. The designated coordinator is identified in the procedure accompanying this policy along with information on how that person may be contacted.

Any person having inquiries concerning the BUUSD's compliance with the regulations implementing Title VI, Title VII, Title IX, Section 504 or other state or federal non-discrimination laws or regulations is directed to contact the non-discrimination coordinator described above.

**Administrative Responsibilities**

The superintendent or designee shall develop procedures to accompany this policy. This procedure shall designate a coordinator and information on how to contact the coordinator.

**BARRE UNIFIED UNION SCHOOL DISTRICT #097  
POLICY MANUAL**

**CODE: C 27**

**1<sup>ST</sup> READING: 12/08/2022**

**2<sup>ND</sup> READING: 01/12/2023**

**ADOPTED:**

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## **STUDENT DISTRIBUTION OF LITERATURE**

### **Policy**

It is the policy of the Barre Unified Union School District (BUUSD) to allow limited distribution of non-school sponsored literature on school grounds or at school events by students. Accordingly, the superintendent/principal may allow students to distribute these materials so long as they are in compliance with this policy.

### **Definitions**

1. **“Non-school sponsored literature”** means any printed, written, or electronic materials prepared by non-school organizations or individuals that are not made as a part of the curricular or approved extracurricular programs of the district. They include such things as fliers, invitations, announcements, pamphlets, posters, photographs, pictures, audio recordings, digital recordings, and electronic messages. Materials prepared under the supervision of school staff as part of classroom instruction or classroom activities are not restricted by this policy.
2. **“Distribution”** means circulating non-school sponsored literature in ways that include: handing to others on school property or during school-sponsored events; posting on school property such as walls, bulletin boards, and district web-sites; placing upon desks, tables, on or in lockers; or making available in the principal’s office.

### **Implementation**

This policy prohibits the distribution of literature that:

1. Is obscene, vulgar, or profane, or harms the reputation of others;
2. Violates federal, state or local laws;
3. Advocates the use or availability of tobacco, alcohol or illegal drugs;
4. Incites violence;
5. Interferes with or advocates interference with the orderly operation of the schools;
6. Primarily seeks to advertise for sale products or services; or
7. Has fundraising as its primary purpose.

When a student wishes to distribute copies of non-school sponsored literature, the materials must include the name of the person or organization sponsoring the literature, and shall be submitted to the superintendent/principal to review ahead of time in order to confirm that the literature does not fall in one of the prohibited categories listed above.

The superintendent/principal does not need to review the literature ahead of time when the materials will be distributed by a student to other attendees of a student group meeting at school during non-instructional time. However, even in these cases, students must ensure that the materials do not fall into one of the prohibited categories.

**Administrative Responsibilities**

The superintendent/principal may place reasonable time, place, and manner restrictions on the distribution of non-school sponsored literature. However, the administrator cannot use these restrictions or others to discriminate as to the point of view reflected in the materials.



**BARRE UNIFIED UNION SCHOOL DISTRICT # 097  
POLICY MANUAL****CODE: D 22****1<sup>ST</sup> READING: 12/08/2022****2<sup>ND</sup> READING: 01/12/2023****ADOPTED:**

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**SELECTION OF LIBRARY MATERIALS****Policy**

The freedom to read is essential to our democracy. The school library plays an important role in helping students to inquire, to study and evaluate information, and to gain new understandings and knowledge. Therefore, library materials provided by the Barre Unified Union School District, regardless of technology, format, or methods of delivery, should be readily, equally, and equitably accessible to all students.

This policy exists to ensure that the District provides access to a diverse library collection, that supports students in the curriculum, their personal research, and recreational reading, and that sustains students' First Amendment Rights to access information and to read freely.

**Definitions**

For the purpose of this policy:

1. ***Library Materials*** include all materials considered part of the library collection, including but not limited to print, digital, and media production resources. Library materials may be found in both physical and virtual library spaces.
2. ***Educational Technology*** means instruction and/or preparation in the appropriate use of current technology to provide students with the knowledge and skills needed to communicate, solve problems, and to access, manage, integrate, evaluate and create information.
3. ***Diverse library collection*** means that the library collection intentionally contains content by and about a wide array of people and cultures to authentically reflect a variety of ideas, information, stories, and experiences, including those from traditionally marginalized and underrepresented communities.

**Access to Instructional Materials**

Each school shall:

- a. provide a learning environment with sufficient supplies and infrastructure to allow for learning;
- b. develop, maintain, and expand as needed a library collection of print, digital and technology resources, administered by a certified library media specialist;
- c. ensure that the curriculum is supported by necessary digital and print resources;

- d. ensure that students, educators, administrators, and staff have access to an organized collection of digital and print materials sufficient and appropriate to support all students in meeting or exceeding the current state and national standards at no cost to the student;
- e. provide students access to the library on a regular basis to use materials for reading, research, and for instruction in the skills needed to select and use information effectively;
- f. provide access to a variety of up-to-date information, assistive, and other technology to support students in meeting or exceeding the standards;
- g. provide broadband internet service for students and educators to access educational resources;
- h. adopt and implement written policies on electronic resources, acceptable internet usage, and procedures for handling complaints for both staff and students;
- i. support a schedule that provides opportunities for a library media specialist to collaborate with educators as they integrate information research skills into their curriculum; and
- j. ensure that students are afforded the opportunity to learn the skills to locate, evaluate, synthesize, and to present information and ideas within content areas using technology integration.

### **Administrative Responsibilities**

The superintendent or designee will develop and implement procedures that address the selection of library materials and the provision of access to those materials. The superintendent or designee will develop procedures to address:

- a. selection of materials;
- b. deselection of materials;
- c. donations of materials; and
- d. reconsideration of materials.

The superintendent or designee will ensure that the District provides services of a certified library media specialist to students and staff. Schools with over 300 students shall have at least one full-time library media specialist and sufficient staff to implement a program that supports literacy, information and technology standards. Schools with fewer than 300 students shall employ a library media specialist on a pro-rata basis.

### **Use of School Library Materials and Resources**

The library media specialist may consult with faculty, the student body, community members and organizations to develop library collections that are diverse, inclusive, and representative of the history, contributions, and perspectives of ethnic groups and social groups.

At the discretion of the building principal, students, staff, and family members of the District may be allowed use of library materials and resources. However, such access shall not interfere with regular school use of those materials and resources.

## School Library Responsibility for Selection

Although the Board of Education or governing authority is legally responsible for the resources used in a school, it delegates the selection of the library's resources to its professional school library personnel. Many selection policies direct the library professional to seek recommendations and work collaboratively with others in the school community during the selection process. Teachers, students, administrators, and others participate by making recommendations; however, strong policies state that the final responsibility for the selection decisions rests with the school library professional.

### Example: School Library Responsibility for Selection

The elected Board of Education shall delegate to the superintendent of schools or district administrator the authority and responsibility for selection of library materials in all formats. Responsibility for actual selection rests with professionally trained library personnel using the board's adopted selection criteria and procedures.

## Academic Library Responsibility for Selection

In academic libraries, librarians or library faculty are responsible for selecting items for the collection. Librarians may have experience in specialized subject areas of collection development and/or may collaborate with academic faculty in the institution. Staff, faculty, and students may make recommendations for purchase. Academic librarians are guided by the institution's curriculum and the library's selection policy that outlines the types of material a library will collect. Librarians in academic libraries are responsible for making the final decisions regarding a library's collection.

### Example: Academic Library Responsibility for Selection

The Board of Trustees delegates the responsibility for the selection of library materials to the library faculty, who are qualified by education, training, and experience to select library materials in all formats.

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[Home](http://www.ala.org/tools/challengesupport/selectionpolicytoolkit) | [Introduction \(http://www.ala.org/tools/challengesupport/selectionpolicytoolkit\)](http://www.ala.org/tools/challengesupport/selectionpolicytoolkit)

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## School Library Collection Maintenance and Weeding

School librarians should develop policies to guide collection maintenance and weeding to ensure that materials and resources are available to students and staff and also to more efficiently manage the collection. These policies should include guidance on repair, replacement, and removal of materials. Weeding of the collection should also be guided by clear policies to determine when items should be removed and if they should be replaced with newer, updated content. Conducting regular inventories of the collection is also an essential component of collection maintenance and weeding.

Collection maintenance and weeding policies should also specify who repairs materials and is responsible for weeding and inventory. Policies should provide guidance about disposal of weeded items.

### Example: School Library Collection Maintenance and Weeding

Annually, the school librarian will conduct an inventory of the school library collection and equipment. The inventory can be used to determine losses and remove damaged or worn materials which can then be considered for replacement. The inventory can also be used to deselect and remove materials that are no longer relevant to the curriculum or of interest to students. Additionally, school librarians should develop a collection maintenance plan that includes systematic inspection of materials that would result in weeding outdated, damaged, or irrelevant materials from the collection.

## Academic Library Collection Maintenance and Weeding

In an academic library, collection maintenance and weeding are usually driven by library faculty and staff and reflect the college/university's mission, goals, and curricula needs. In most academic libraries, the subject specialist librarian and/or departmental liaison plays a significant role in weeding the collection.

Academic library policies addressing collection maintenance and weeding can be quite lengthy and often describe a detailed set of criteria for each format and collection area. Academic libraries use circulation, publication, and subject-specific data to determine binding needs and weeding processes. Academic libraries usually engage in a multi-step approval process when items are being considered for weeding. Academic libraries frequently employ a methodology for weeding such as MUSTIE (misleading, ugly, superseded, trivial, irrelevant, or obtained elsewhere) or CREW (continuous review, evaluation, and weeding). The review process may include multiple librarians, faculty outside the library, and/or the library's dean.

### Example: Academic Library Collection Maintenance and Weeding

The library's collection should be reviewed on an ongoing basis to ensure that the collection is meeting the current curriculum, research and informational needs of faculty and students. Materials that no longer meet the needs of the university community may be removed from the collection. Librarians are assigned as liaisons to specific departments, and they are responsible for tracking research trends and working with faculty in their assigned departments to ensure the library's collection is maintained in a manner that meets the research needs of students, faculty, and staff.

**Guidelines for Community Members on BUUSD School Board Committees**

2 community members may be appointed for each standing board committee, 1 from Barre City and 1 from Barre Town.

Community members that have been appointed to the committee by the BUUSD board will be granted voting privileges

Open seats will be advertised for 2 weeks and applicants will submit letters of interest to the BUUSD board. The board will interview applicants, discuss and appoint community members to the committees. Interviews and appointments will occur at the meeting following the reorganization meeting, or until open seats are filled. The terms of the community members serving on the BUUSD school board committees will end on the date of the annual board reorganization in March.

If a community member is no longer able to serve the remainder of their term, he/she/they is encouraged to resign so another community member may fill the empty seat on the committee. The same guidelines will apply as above, for filling open seats when not immediately following reorganization in March.

Community members may serve on multiple committees and there are no limits to the number of terms/years a community member may apply and serve on a committee or committees, although they will need to be appointed each year.

Community members serving on the board's committees will be unpaid volunteers and will need to be fingerprinted and undergo a background check, in line with the expectation for board members and community volunteers.

Approved 12/2/21

**HVAC/SPRINKLER PROJECT, INCLUDING ASBESTOS ABATEMENT**  
**Spaulding High School**  
**Barre, VT**

**12/15/22**

**Schedule of Value**

|                         |                |
|-------------------------|----------------|
| General Conditions      | \$680,720.00   |
| HVAC Equipment          | \$598,000.00   |
| Design                  | \$133,350.00   |
| Demolition              | \$115,000.00   |
| Abatement               | \$261,000.00   |
| Masonry                 | \$39,900.00    |
| Steel Support           | \$99,750.00    |
| Carpentry               | \$99,750.00    |
| Roofing                 | \$62,500.00    |
| Drywall                 | \$178,000.00   |
| Ceilings                | \$439,000.00   |
| Mechanical              | \$1,925,000.00 |
| Sprinkler               | \$890,270.00   |
| EMS                     | \$408,000.00   |
| Electrical              | \$1,007,000.00 |
| Crane                   | \$62,700.00    |
| Contractors Contingency | \$127,510.00   |
| Bonds                   | \$72,700.00    |
| Permits                 | \$67,000.00    |

|                                                                                                                                                                                                                                                                                                                                                        |                       |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| <b>Total</b>                                                                                                                                                                                                                                                                                                                                           | <b>\$7,267,150.00</b> |
| <b>Change Order Request #1</b> – Replace existing asbestos ceiling tile as shown in the drawings (see attached) outside of the Phase 1 - 4. Includes abatement of tile, install of new ceiling tile, and upgrades of electrical wiring above the ceiling per code. Per drawings approx. 22,841 sq/ft<br><br>- Excludes abatement of stage ceiling tile | <b>\$456,780.00</b>   |

**BUUSD BUDGET PLAN FOR ASBESTOS ABATEMENT-12/20/22**

**TOTAL FOR THE PROJECT: \$7,723,930**

**ARP ESSER: \$7,225,000**

**SHS FY24 Budget: \$157,000**

**Capital Projects: \$341,930**