

ADDENDUM

FINANCE COMMITTEE

MEETING

APRIL 17, 2023



Spaulding High School
Barre City Elementary and Middle School
Barre Town Middle and Elementary School

Chris Hennessey, M.Ed.
Superintendent of Schools

A rock solid education for a lifetime of discovery.

120 Ayers Street, Barre, VT 05641
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MEMORANDUM

TO: Barre Unified Union School District Finance Committee
Sonya Spaulding - Chair, Paul Malone - V. Chair, Ben Moore, Emily Reynolds, Michelle Hebert, John Lyons Jr.

DATE: April 17, 2023

RE: BUUSD Finance Committee Meeting
April 17, 2023 @ 6:00 p.m.
In-Person: SHS Library, 155 Ayers Street Barre VT 05641
Remote Options: Google Meet - Meeting ID: meet.google.com/xsm-kaba-zzj
Phone Number: (US)+1 269-718-3149; PIN: 682 130 412#

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

AGENDA

1. Call to Order
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
 - 4.1. Draft Meeting Minutes for March 16, 2023
5. New Business
6. Old Business
 - 6.1. FY24 Proposed Budget Communication
 - 6.2. FY23 Budget Projections
 - 6.3. Solar Credits
7. Other Business
8. Items for Future Agenda
9. Next Meeting Date: May 15th at 6:00 pm, SHS Library and via Google Meet
10. Adjournment

PARKING LOT OF FUTURE ITEMS

- A) Policy F20/Associated Procedures (Policy Cmt discuss after VSBA review is complete)
- B) Procedure Review
- C) Budget Cycle Reflection (Added by Terry Reil - January 2023
- D) Marketing SHS to out of District Students (Sending Districts) (Added by Committee - January 2023)
- E) ACT 173
- F) Total Compensation Package
- G) Discussion of Budget Workshops
- H) ESSER Update
- I) CVCCSD Lease Negotiation

BOARD/COMMITTEE MEETING NORMS

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

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BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING

BUUSD Central Office and Via Video Conference – Google Meet
March 16, 2023 - 6:00 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Sonya Spaulding (BC) – Chair
Paul Malone (BT) – Vice Chair
Michelle Hebert
John Lyons, Jr.
Ben Moore (BC)
Emily Reynolds (BT)

COMMITTEE MEMBERS ABSENT:

OTHER BOARD MEMBERS PRESENT:

Michael Boutin
Giuliano Cecchinelli
Nancy Leclerc
Chris Parker
Terry Reil

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Stacy Anderson, Director of Special Services
Pierre Laflamme, BCEMS Principal
Carol Marold, Director of Human Resources
Marlon Maylor, SHS Co-Principal
Mari Miller, SHS Assistant Principal
Rebekah Mortensen, Assistant Director of Special Services
Lisa Perreault, Business Manager
Brenda Waterhouse, BCEMS Principal
Ashley Young, Assistant Business Manager

PUBLIC MEMBERS PRESENT:

David Delcore – Times Argus	Jeff Blow	Cassandra Demarais	Jennifer Gosselin	Mariah Jacobs
Colleen Kresco	Ben Matthews	Sarah Pregent	Daniel Spaulding	Mindy Woodworth
802-***-**86				

1. Call to Order

The Superintendent, Mr. Hennessey, called the Thursday, March 16, 2023 BUUSD Finance Committee meeting to order at 6:00 p.m., which was held at the BUUSD Central Office and via video conference.

2. Organize

2.1 Elect Chair

Mr. Moore nominated Mrs. Spaulding for the position of Committee Chair. Ms. Reynolds seconded the motion. There were no additional nominations.

On a motion by Mr. Moore, seconded by Ms. Reynolds, the Committee unanimously voted to appoint Mrs. Spaulding as Chair of the BUUSD Finance Committee.

2.2 Elect Vice Chair

Ms. Reynolds nominated Mr. Malone for the position of Committee Vice Chair. Mr. Moore seconded the motion. There were no additional nominations.

On a motion by Ms. Reynolds, seconded by Mr. Moore, the Committee voted 4 to 0 to appoint Mr. Malone as Vice Chair of the BUUSD Finance Committee. Mr. Malone abstained.

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3. Additions and/or Deletions to the Agenda

Add 6.3 Solar Credits

Agenda Item 10 - Change the next meeting date to Monday, April 17, 2023

On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously voted to approve the agenda as amended.

4. Public Comment

None.

5. Approval of Minutes

4.1 Meeting Minutes From February 16, 2023

On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously voted to approve the Minutes of the February 16, 2023 BUUSD Finance Committee meeting.

6. New Business

6.1 Review Annual (Monthly) Agenda Items

A document titled 'DRAFT – BUUSD Finance Committee Monthly Agenda Items' (dated 03/16/23) was distributed.

Mrs. Perreault provided a brief overview of the distributed document, advising that it assists with tracking specific items that need to be addressed over the course of the year, and is updated as additional items become known. Mrs. Perreault advised that when the agenda is 'light', she will be adding Finance Procedures to the agenda and will provide an overview of the procedures included in the packet. Mr. Malone believes it is important and beneficial to have administrators present, especially when budget development discussions are held. Brief discussion was held regarding the most efficient way to include administrators in Committee meetings. Mr. Lyons advised regarding a collaborative budget development process that utilizes Budget Workshops, each involving a specific area of discussion. Budget Workshops will be added to the Parking Lot.

Mrs. Perreault will add Budget Development Reflection to the May Agenda.

6.2 FY24 Budget Development for Revote

A document titled FY24 Budget Revote Options & Timeline (dated 03/16/23) was distributed.

Mr. Hennessey provided a brief overview of the timeline, and advised that a basic proposal will be provided this evening. More detailed information will be provided later in the month and a communication plan is being developed. The revote is tentatively scheduled for May 9, 2023. Barre Town will hold their Town Meeting on that date. The Barre Auditorium is not available on that date, but Barre City Clerk Carol Dawes advised that polling for Barre City can occur at the Labor Hall. Mrs. Perreault advised that some detailed budget information will be presented at the 03/23/23 Board Meeting. Committee Members requested that detailed information (work product – line by line data) be provided in advance of the Board meeting (to allow Board Members time to study the data). It was noted that additional efficiencies have been identified in the past few weeks. Brief discussion was held regarding the work involved in producing line item budget information, and what may already be available based on previous work by administrators. Brief discussion was held regarding the possibility of holding a Special Board meeting for the purpose of approving a budget and Warning. In response to a query, it was confirmed that voters approve a total budget amount, not the actual line items. Discussion was held regarding the various percentage options that will be presented for consideration. A community member voiced concern that the budget seems to be being developed based on what other districts are doing, not based on the Barre community. A community member observed that the new budget development seems focused on a higher budget; though the District doesn't know if the budget failed because community members thought it was too low, or too high. In response to a query, it was reiterated that administrators still need to weigh in regarding items they wish to add back into the budget and what reductions they want to keep. Mr. Moore believes that salaries and per pupil spending are important items for individuals considering working or moving to the District. Mr. Hennessey advised that he has written 17 letters of recommendation. Mr. Malone queried regarding ESSER positions, promised attrition, and the number of special education positions that remain unfilled. Mrs. Leclerc queried regarding unfilled sped positions, how determination was made regarding elimination of sped positions, and how special education needs will be met. Mr. Delcore queried regarding plans to reinstate reductions that were made to get to 1.5%, and additional items that may be added back in based on newly discovered savings/efficiencies. More detailed information will be provided at the 03/23/23 Board meeting.

6.3 Solar Credits

Mrs. Perreault provided a brief overview of solar agreements for each of the buildings, management fees, and the associated offsets. The overall savings is 10% to 15% of electrical usage. Mr. Malone requested a collective list (by month) that includes solar management fees and invoices from Green Mountain Power. Mrs. Perreault provided clarification that she does not budget for solar management fees, but rather budgets for electrical costs, which is underspent (the two offset each other). Additional discussion included; reduction in solar efficiencies over the 20 year contract, reiteration of the request for a report including power bills and solar management fees, the previous CVCC agreement (for payment towards electrical expenses), and the change made under the CVCCSD

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contract, possible changes to line item budgeting, the budgetary impact of CVCCSD utilizing additional space at SHS, and the addition of this topic to a future agenda.

7. Old Business

7.1 FY23 Year-End Projection

A copy of the BUUSD Expense/Revenue Year-End Projection Summary Report (dated 03/16/23) was distributed.

A copy of the BUUSD Revenue Report (dated 03/01/23) was distributed.

A copy of the BUUSD Expense Report (dated 09/09/23) was distributed.

Mrs. Perreault advised that the projected surplus is approximately \$750,000, and that she continues to carefully monitor the overall financial picture. Mrs. Perreault advised regarding how to 'read' the report, and advised that she is very conservative with projections.

Mrs. Perreault advised that the new SPED funding formula makes projections more accurate.

7.2 Warrant Procedures

A document titled BUUSD Warrant Procedures (revised 02/28/23) was distributed.

Mrs. Perreault advised regarding a new Warrant process that has been vetted by the District's auditor and legal counsel.

Mrs. Perreault and Mrs. Leclerc provided a brief overview of the proposed new process, and it was noted that under the new process, Board Members do not have to physically visit the Central Office to approve Warrants, and that approval will be made at Board meetings. It was suggested that procedure wording be changed from 'authorized' to 'certified'. After brief discussion, it was agreed that the wording in the proposed procedure agrees with statute and should not be altered. It was suggested that use of electronic signatures be researched and implemented if possible. For the benefit of new Board Members, Mrs. Spaulding provided an overview of the process that has been in place. It was confirmed that items in the payment process are not 'pulled' or 'held' based on questions from Board Members. If funds need to be recovered, the District will work with the vendor to resolve the matter. The Board Chair or Vice Chair will sign the Warrant after Board approval. Mrs. Spaulding noted that if warrant information is included in the packet, it is imperative that student names be redacted.

8. Other Business

Mr. Malone queried regarding how ESSER funds are being 'booked' and requested that an ESSER Update be added to a future agenda. Brief discussion was held. This item will be added to the Parking Lot.

9. Items for Future Agendas

April Meeting:

- Budget Development for Revote
- FY23 Budget Projections
- Solar Credits (if time permits)
- Procedures (dependent on how full the Agenda is)

May:

- Budget Development Reflection (May) – Parking Lot Item E

Add to Parking Lot:

- Total Compensation Package – should be in Parking Lot, but does not appear in the Parking Lot of tonight's agenda
- Discussion of Budget Workshops – added March 2023 – Mr. Lyons
- ESSER Update – added March 2023 – Mr. Malone (May or June / after budget approval)
- CVCCSD Lease Negotiation – added March 2023 – by Committee

Delete from Parking Lot:

- B – CVCCSD Departure Impact (too far off in the future)
- C – Vermont Green Schools Initiative – phase 1
- H – FY23 Actuals

10. Next Meeting Date

The April 20, 2023 meeting is cancelled.

The next meeting is Monday, April 17, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference.

10. Adjournment

On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously agreed to adjourn at 7:43 p.m.

Respectfully submitted,

Andrea Poulin

BUUSD BUDGET 2023-24 -PROPOSED & ESTIMATED 3/20/23

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

	FY2023	FY2024	
Total BUUSD Expenses-5%	53,254,319	55,615,633	4.43%
	MINUS	MINUS	
Less Local Revenues	15,762,385	15,970,237	
	EQUALS	EQUALS	
Education Spending	37,491,934	39,645,396	5.7%
	DIVIDE BY	DIVIDE BY	
Equalized Pupils-1/5/23	2,306.85	2,205.25	(101.60)
	EQUALS	EQUALS	
Education Spending per Equalized Pupil	16,252	17,978	10.6%
State-wide Avg. FY23 \$18,373-FY24 \$20,155	DIVIDE BY YIELD	DIVIDE BY YIELD	
EdSpend/\$15,479 (property yield)	122.070%	116.143%	
	TIMES	TIMES	
Homestead Equalized Tax Rate	1.00	1.00	
	EQUALS	EQUALS	
Equalized Tax Rate	1.2207	1.1614	
	TIMES	TIMES	
District's Equalized Pupil %	100%	100%	
	EQUALS	EQUALS	
Equalized Rate to be assessed by city	1.2207	1.1614	
	DIVIDE BY	DIVIDE BY	
District's CLA, 12/22/22	92.57%	82.76%	
	EQUALS	EQUALS	
Barre City Homestead Rate	1.3187	1.4034	\$ 0.085

	FY2023	FY2024	
Total BUUSD Expenses including grant funds	53,254,319	55,615,633	
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District's CLA, 12/22/22	103.79%	95.87%	
Barre Town Homestead Rate	1.1761	1.2115	\$ 0.035

3/30/2023

	FY21 ACTUAL	FY22 REVENUE	FY22 ACTUALS	FY23 REVENUE	FY24 REVENUE
TUITION - SENDING LEAs	\$201,025	\$200,000	\$253,291	\$200,000	\$225,000
EXCESS COST-SENDING L	\$0	\$0	\$0	\$0	\$0
PRESCHOOL TUITION	\$17,520	\$0	\$14,144	\$12,000	\$12,000
INTEREST	\$127,231	\$120,000	\$105,566	\$125,000	\$100,000
FACILITY RENTAL	\$156,789	\$10,000	\$5,260	\$10,000	\$10,000
COBRA INS.	\$21,739	\$5,000	\$8,569	\$10,000	\$10,000
HIGH SCHOOL COMPLETI	\$896	\$2,000	\$279	\$2,000	\$2,000
DRIVERS EDUCATION	\$13,421	\$8,000	\$25,502	\$10,000	\$10,000
EDUCATION SPENDING	\$36,034,440	\$36,656,975	\$36,656,975	\$37,491,934	\$39,645,397
TRANSPORTATION	\$567,516	\$567,516	\$614,660	\$567,510	\$567,510
CENSUS BLOCK ACT 173	\$0	\$0	\$0	\$6,060,767	\$5,945,601
SPEC. ED. BLOCK GRANT	\$884,021	\$889,926	\$889,926	\$0	\$0
SPEC. ED. REIMBURSEME	\$4,837,430	\$5,330,679	\$4,871,695	\$0	\$0
SPEC. ED. STATE PLACED	\$632,267	\$500,000	\$449,384	\$500,000	\$500,000
SPEC. ED EXTRAORDINAI	\$1,006,723	\$950,000	\$1,215,004	\$1,000,000	\$1,000,000
EARLY ED SPEC. ED.	\$200,410	\$200,635	\$203,789	\$200,635	\$231,927
OTHER/MISC.	\$235,213	\$108,214	\$201,725	\$200,000	\$253,198
FUND BALANCE APPLIED	\$0	\$600,000	\$0	\$700,000	\$700,000
CVCC ASSESSMENT	\$207,914	\$203,558	\$203,558	\$0	\$0
CVCC CONTRACT SRVS				\$164,473	\$403,000
GENERAL FUND REVENUE	\$45,144,555	\$46,352,503	\$45,719,327	\$47,254,319	\$49,615,633
FED & STATE GRANTS	\$5,557,037	\$3,595,000	\$7,430,208	\$6,000,000	\$6,000,000
TOTAL BUUSD REVE	\$50,701,592	\$49,947,503	\$53,149,535	\$53,254,319	\$55,615,633

BUUSD PROPOSED FY24 EXPENSES/REVENUES – 4/17/23

	FY23	FY24-PROPOSED	
GENERAL FUND EXPENSES	\$47,254,319	\$49,615,634	5%
GRANT EXPENSES	<u>\$6,000,000</u>	<u>\$6,000,000</u>	0%
TOTAL EXPENSES	\$53,254,319	\$55,615,634	4.43%
GENERAL FUND REVENUES	\$9,762,385 w/700K	\$9,970,237 w/700K	2%
GRANT REVENUES	<u>\$6,000,000</u>	<u>\$6,000,000</u>	0%
TOTAL REVENUES	\$15,762,385	\$15,970,237	1%
EXPENSES minus REVENUE = ED SPENDING	\$37,491,934	\$39,645,397	5.7%
Equalized Pupils 2/23	2306.85	2205.25	-4.4%
ED SPENDING ÷ EP = PER PUPIL SPENDING	\$16,252	\$17,978	10.6%
PROPOSED ESTIMATED TAX RATES			
Barre City	\$1.31	\$1.40	Increase 8.5 cents
Barre Town	\$1.17	\$1.21	Increase 3.6 cent

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3/30/2023

https://u61net-my.sharepoint.com/personal/lperrbsu_buasd_org/Documents/Desktop/FY24 BUDGET DEV/ File PrYrsUnion

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
			7/1/2022 - 6/30/2023	3/31/23	3/31/2023	3/31/2023	7/1/22-6/30/23
1	BTMES	1101 PRESCHOOL	\$530,504	\$274,165	\$164,318	\$440,000	\$90,504 *
2	BTMES	1101 DIRECT INSTRUCTION	\$4,229,785	\$2,586,713	\$1,647,525	\$4,260,612	-\$30,828 *
3	BTMES	1102 ART	\$110,203	\$63,531	\$44,996	\$109,000	\$1,203
4	BTMES	1103 INTERVENTION	\$869,900	\$417,615	\$308,443	\$726,200	\$143,700 *
5	BTMES	1104 ENGLISH SECOND LANGUAGE	\$40,415	\$0	\$0	\$5,000	\$35,415 *
6	BTMES	1105 HEALTH & WELLNESS	\$54,127	\$31,094	\$22,308	\$53,500	\$627
7	BTMES	1106 WORLD LANGUAGE	\$78,896	\$40,093	\$27,272	\$67,500	\$11,396
8	BTMES	1108 MUSIC	\$150,427	\$86,050	\$61,552	\$150,427	\$0
9	BTMES	1109 PHYSICAL EDUCATION	\$170,278	\$88,974	\$55,823	\$160,000	\$10,278
10	BTMES	1110 TECH ED	\$36,812	\$21,745	\$14,218	\$36,800	\$12
11	BTMES	1501 CO-CURRICULAR	\$74,600	\$51,270	\$90	\$74,600	\$0
12	BTMES	2120 SCHOOL COUNSELOR	\$170,296	\$95,727	\$69,688	\$168,000	\$2,296
13	BTMES	2131 HEALTH	\$184,521	\$105,361	\$73,528	\$180,000	\$4,521
14	BTMES	2141 BEHAVIOR SUPPORT	\$99,643	\$67,843	\$39,904	\$108,000	-\$8,357
15	BTMES	2220 LIBRARY	\$170,699	\$98,093	\$63,485	\$165,000	\$5,699
16	BTMES	2410 PRINCIPALS OFFICE	\$717,223	\$594,938	\$205,535	\$810,000	-\$92,777 *
17	BTMES	2610 FACILITIES	\$1,296,742	\$1,005,107	\$250,285	\$1,280,000	\$16,742
18	BTMES	2660 SCHOOL RESOURCE OFFICER	\$50,000	\$23,055	\$0	\$30,000	\$20,000 *
19	BTMES	2716 TRANSPORTATION-EXTRA CO-	\$25,000	\$0	\$0	\$15,000	\$10,000
20	TOTAL	1020 BARRE TOWN SCHOOL	\$9,060,072	\$5,651,373	\$3,048,968	\$8,839,639	\$220,433
21	SHS	1101 DIRECT INSTRUCTION	\$1,306,739	\$599,999	\$251,459	\$1,190,000	\$116,739 *
22	SHS	1102 ART	\$151,106	\$86,913	\$53,539	\$145,000	\$6,106
23	SHS	1105 HEALTH & WELLNESS	\$147,351	\$87,331	\$80,591	\$168,000	-\$20,649
24	SHS	1106 WORLD LANGUAGE	\$243,437	\$119,823	\$87,203	\$210,000	\$33,437 *
25	SHS	1108 MUSIC	\$145,817	\$74,247	\$48,312	\$130,000	\$15,817
26	SHS	1109 PHYSICAL EDUCATION	\$105,706	\$66,118	\$46,831	\$115,000	-\$9,294
27	SHS	1111 ENGLISH	\$448,818	\$238,475	\$167,461	\$412,000	\$36,818 *

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
28	SHS	1112 MATH	\$686,931	\$333,462	\$235,490	\$580,000	\$106,931 *
29	SHS	1113 SCIENCE	\$358,623	\$216,118	\$148,079	\$369,000	-\$10,377
30	SHS	1114 SOCIAL STUDIES	\$420,902	\$247,334	\$176,656	\$426,000	-\$5,098
31	SHS	1115 BUSINESS ED	\$50,300	\$28,166	\$20,701	\$50,000	\$300
32	SHS	1116 WORK BASED LEARNING	\$109,837	\$66,621	\$43,078	\$110,000	-\$163
33	SHS	1117 DRIVER'S ED	\$105,157	\$69,149	\$33,653	\$103,000	\$2,157
34	SHS	1118 PHOENIX PROG	\$169,021	\$99,262	\$72,098	\$174,000	-\$4,979
35	SHS	1301 TECHNICAL EDUCATION	\$960,000	\$445,843	\$0	\$1,013,487	-\$53,487
36	SHS	1401 ATHLETICS	\$551,863	\$340,638	\$71,382	\$540,000	\$11,863
37	SHS	1501 CO-CURRICULAR	\$79,550	\$22,528	\$0	\$75,000	\$4,550
38	SHS	2120 SCHOOL COUNSELOR	\$543,122	\$366,113	\$208,856	\$575,000	-\$31,878
39	SHS	2131 HEALTH	\$138,668	\$100,910	\$71,842	\$174,000	-\$35,332 *
40	SHS	2141 BEHAVIOR SUPPORT	\$59,170	\$40,188	\$27,393	\$68,000	-\$8,830
41	SHS	2190 JROTC	\$125,364	\$48,832	\$34,200	\$85,000	\$40,364 *
42	SHS	2220 LIBRARY	\$148,690	\$100,998	\$59,023	\$165,000	-\$16,310
43	SHS	2410 PRINCIPALS OFFICE	\$735,979	\$488,844	\$191,068	\$710,000	\$25,979 *
44	SHS	2610 FACILITIES	\$1,259,289	\$1,093,895	\$274,276	\$1,368,200	-\$108,911
45	SHS	2711 TRANSPORTATION	\$2,000	\$245	\$0	\$1,500	\$500
46	SHS	2716 CO-CURR TRANSPORTATION	\$85,000	\$60,005	\$0	\$85,000	\$0
47	SHS	5020 LONG TERM DEBT	\$228,000	\$253,693	\$0	\$253,692	-\$25,692 *
48	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,366,441	\$5,695,746	\$2,403,193	\$9,295,879	\$70,562
49	BCEMS	1101 PRESCHOOL	\$555,708	\$327,891	\$194,055	\$535,000	\$20,708 *
50	BCEMS	1101 DIRECT INSTRUCTION	\$4,525,649	\$2,555,108	\$1,622,236	\$4,500,000	\$25,649
51	BCEMS	1102 ART	\$147,969	\$84,446	\$59,264	\$146,000	\$1,969
52	BCEMS	1103 INTERVENTION	\$219,996	\$46,799	\$33,698	\$85,000	\$134,996 *
53	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$54,391	\$32,461	\$23,537	\$56,000	-\$1,609
54	BCEMS	1105 HEALTH & WELLNESS	\$79,142	\$44,422	\$31,600	\$79,000	\$142
55	BCEMS	1106 WORLD LANGUAGE	\$54,627	\$31,076	\$22,308	\$54,000	\$627

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
56	BCEMS	1108 MUSIC	\$131,335	\$59,327	\$41,545	\$105,000	\$26,335 *
57	BCEMS	1109 PHYSICAL EDUCATION	\$198,879	\$111,182	\$79,894	\$195,000	\$3,879
58	BCEMS	1110 TECH ED	\$63,126	\$41,336	\$28,588	\$70,000	-\$6,874
59	BCEMS	1120 READING RECOVERY	\$0	\$0	\$0	\$0	\$0
60	BCEMS	1501 CO-CURRICULAR	\$64,450	\$51,625	\$0	\$65,000	-\$550
61	BCEMS	2120 SCHOOL COUNSELOR	\$339,906	\$191,844	\$139,375	\$335,000	\$4,906
62	BCEMS	2131 HEALTH	\$141,007	\$56,356	\$29,493	\$95,000	\$46,007 *
63	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$2,400	\$0	\$5,000	\$45,000 *
64	BCEMS	2141 BEHAVIOR SUPPORT	\$575,266	\$422,765	\$306,953	\$730,000	-\$154,734 *
65	BCEMS	2220 LIBRARY	\$117,351	\$67,598	\$41,157	\$112,000	\$5,351
66	BCEMS	2410 PRINCIPALS OFFICE	\$563,699	\$429,020	\$171,291	\$605,000	-\$41,301 *
67	BCEMS	2610 FACILITIES	\$1,185,422	\$819,426	\$184,076	\$1,125,000	\$60,422 *
68	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$85,000	\$42,924	\$0	\$85,524	-\$524
69	BCEMS	2716 EXTRA CO-CURRICULAR	\$25,000	\$0	\$2,370	\$25,000	\$0
70	BCEMS	5020 LONG TERM DEBT	\$72,840	\$67,527	\$0	\$72,840	\$0
71	TOTAL	1381 BARRE CITY SCHOOL	\$9,250,762	\$5,485,535	\$3,011,438	\$9,080,364	\$170,398
72	BUUSD	2490 EARLY ED ADMIN.	\$129,769	\$93,812	\$30,091	\$125,000	\$4,769
73	BUUSD	2711 TRANSPORTATION	\$1,483,577	\$1,128,874	\$418,835	\$1,548,000	-\$64,423
74	BUUSD	2212 CURRICULUM	\$300,001	\$216,271	\$49,613	\$270,000	\$30,001 *
75	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,000	\$283,280	\$225	\$295,000	\$10,000
76	BUUSD	2311 BOARD	\$364,894	\$320,875	\$938	\$350,000	\$14,894
77	BUUSD	2313 REVENUE ANTICIPATION NOTE IN	\$90,000	\$0	\$0	\$75,000	\$15,000
76	BUUSD	2320 SUPERINTENDENT	\$304,492	\$242,583	\$71,205	\$314,000	-\$9,508
78	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$547,655	\$427,850	\$144,720	\$580,000	-\$32,345 *
79	BUUSD	2560 COMMUNICATION SPECIALIST	\$106,380	\$70,318	\$0	\$80,000	\$26,380
80	BUUSD	2570 HUMAN RESOURCES	\$282,499	\$214,054	\$72,543	\$290,000	-\$7,501
81	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,277,010	\$1,130,866	\$335,034	\$1,466,000	-\$188,990 *
82	BUUSD	2610 FACILITIES	\$261,428	\$195,745	\$56,688	\$253,000	\$8,428

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
83	BUUSD	2711 TRANSPORTATION	\$42,500	\$34,281	\$21,600	\$56,000	-\$13,500
84	BUUSD	5020 SEA LONG TERM DEBT	\$221,167	\$227,642	\$0	\$228,000	-\$6,833
85	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,657,389	\$6,237,139	\$3,099,045	\$9,525,000	\$132,389
86	BUUSD	1202 SPEC ED ESY	\$61,100	\$105,305	\$0	\$105,305	-\$44,205 *
87	BUUSD	1206 SEA PROGRAM	\$875,009	\$569,817	\$343,446	\$955,000	-\$79,991 *
88	BUUSD	2131 PT	\$43,825	\$28,840	\$7,549	\$41,000	\$2,825
89	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$526,434	\$288,577	\$224,246	\$513,000	\$13,434 *
90	BUUSD	2151 SPED SLP - SPEECH LANG	\$899,531	\$510,932	\$366,608	\$878,000	\$21,531
91	BUUSD	2160 SPED OCCU THERAPIST	\$258,913	\$120,239	\$126,415	\$250,000	\$8,913
92	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$519,266	\$485,342	\$177,242	\$675,000	-\$155,734 *
93	BUUSD	2711 SPEC ED TRANSPORTATION	\$282,750	\$280,167	\$177,034	\$458,000	-\$175,250 *
94	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$119,841	\$117,361	\$84,520	\$205,000	-\$85,159 *
95	BUUSD	1214 ECSE DIRECT INSTR	\$329,409	\$151,660	\$88,065	\$255,000	\$74,409 *
96	BUUSD	1215 ECSE ESY DIRECT INSTR	\$11,100	\$5,641	\$0	\$5,641	\$5,459
97	BUUSD	2610 SEA FACILITY	\$236,104	\$102,966	\$17,844	\$155,000	\$81,104 *
98	BUUSD	2711 SEA TRANSPORTATION	\$40,000	\$6,157	\$0	\$15,000	\$25,000
99	TOTAL	3097 BUUSD CENTRAL SERV/SPEC. ED.	\$19,577,044	\$13,596,594	\$5,913,506	\$19,965,946	-\$388,902
100		GRAND TOTAL	\$47,254,318	\$30,429,248	\$14,377,105	\$47,181,828	\$72,490

REVENUE- FY23

	Account Number / Description	Adopted Budget 7/1/22-6/30/23	Y-T-D Revenue 3/31/23	Year-end Projection 7/1/22-6/30/23
101	TUITION PRESCHOOL	\$12,000	\$12,831	\$15,000
102	TUITION-SECONDARY	\$200,000	\$136,697	\$250,000
103	INTEREST REVENUE	\$125,000	\$58,602	\$85,000
104	FACILITY RENTAL	\$10,000	\$6,260	\$6,260
105	MISC REVENUE	\$200,000	\$7,886	\$10,000

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
106	COBRA INS. REVENUE	\$10,000	\$486		\$1,000	
107	VSBIT GRANTS/INS REVENUE	\$0	\$26,014		\$27,000	
108	JROTC REVENUE	\$0	\$25,582		\$50,000	
109	EDUCATION SPENDING	\$37,491,934	\$13,981,128		\$37,491,934	
110	CITY OF BARRE EDUCATION TAX	\$0	\$4,738,548		\$0	
111	TOWN OF BARRE EDUCATION TAX	\$0	\$4,748,313		\$0	
112	TRANSPORT STATE AID	\$567,510	\$344,748		\$600,000	
113	DRIVERS EDUCATION	\$10,000	\$3,320		\$8,000	
114	HIGH SCHOOL COMPLETION	\$2,000	\$0		\$2,000	
115	FUND BALANCE APPLIED	\$700,000	\$0		\$700,000	
116	GEN ED STATE PLACED	\$0	\$0		\$0	
117	SPED EXCESS COST TUITION	\$0	\$0		\$0	
118	SPEC ED MAINSTREAM BLOCK	\$0	\$0		\$0	
119	SPED INTENSIVE REIMB	\$0	\$0		\$0	
120	CENSUS BASED GRANT CBG	\$6,060,767	\$4,088,342		\$6,060,767	
121	SPED EXTRA ORD.	\$1,000,000	\$158,142		\$1,000,000	
122	SPED ECSE	\$200,635	\$104,316		\$208,000	
123	SPED STATE PLACED	\$500,000	\$238,399		\$500,000	
124	CVCC ASSESSMENT	\$164,473				
125	CVCC LEASE	\$0	\$189,852		\$280,000	
126	CVCC CONTRACTED SERVICES	\$0	\$25,951		\$147,111	
127	INDIRECT ADMIN. REIMB.	\$0	\$0		\$200,000	
128	ERATE	\$0	\$0		\$75,000	
129	GRAND TOTAL	\$47,254,319.00	\$28,895,416.77		\$47,717,072	\$462,753
130	*BUUSD SURPLUS/(DEFICIT)				\$535,244 *	

Line	Narrative 4/17/23	surplus/deficit
131	1 Wages/benefits savings	\$90,504
132	2 Additional staffing due to enrollment	-\$30,828
133	4 Work force shortage	\$143,700
134	5 Reassignment	\$35,415
135	16 Salary/Wage metric applied/overtime	-\$92,777
136	18 Reduction in contracted hours	\$20,000

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 4/17/23

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
137		21 Reduction benefits due to fewer teachers and tuition			\$116,739		
138		24 Reduction salary			\$33,437		
139		27 Reduction salary			\$36,818		
140		28 Reduction salary			\$106,931		
141		39 Increase due to CVCC not sharing 18%			-\$35,332		
142		41 Reduced to 1 teacher from 2			\$40,364		
143		43 Reduction in salary/benefits			\$25,979		
144		47 Increase due to CVCC not sharing 18%			-\$25,692		
145		49 Reduction in tuition students			\$20,708		
146		52 Workforce shortages			\$134,996		
147		56 Reduction in salary			\$26,335		
148		62 Reduction in salary/workforce shortage			\$46,007		
149		63 Offset by line 64			\$45,000		
150		64 Student needs			-\$154,734		
151		66 Salaries/Wages/benefits			-\$41,301		
152		67 Wages, services			\$60,422		
153		74 Salary/wages			\$30,001		
154		78 School ERP Pro Implementation			-\$32,345		
155		81 Wages/benefits and erate equipment			-\$188,990		
156		85 Work force shortage			\$132,389		
157		86 Student needs			-\$44,205		
158		87 Student needs-contracted teacher			-\$79,991		
159		89 Contracted services			\$13,434		
160		92 Additional support for special educators			-\$155,734		
161		93 Additional services, student placements			-\$175,250		
162		94 Student needs			-\$85,159		
163		95 Salary/wages/benefits			\$74,409		
164		97 Utilities			\$81,104		

BUUSD Net Metering Credits and Savings 2018-2022

		2018		2019		2020		2021		2022	
	Account #	NMCs	Savings	NMCs	Savings	NMCs	Savings	NMCs	Savings	NMCs	Savings
<u>BUUSD (Barre City Elementary School)</u>											
Barre Supervisory Union-61											
Barre City School	11770000005	\$ 77,839.87	\$ 11,675.98	\$ 85,743.12	\$ 12,861.47	\$ 94,347.36	\$ 14,152.10	\$ 80,963.13	\$ 12,144.47	\$ 108,941.52	\$ 16,341.23
<u>BUUSD (Spaulding High School)</u>											
Barre Supervisory Union-61											
Spaulding High School	3167000000										
Career Center	4167000000										
Berre Supervisory Union											
Admin Building	5067000000										
		\$ 122,976.72	\$ 18,446.51	\$ 164,653.62	\$ 24,698.04	\$ 168,926.99	\$ 25,339.05	\$ 148,769.50	\$ 22,315.43	\$ 203,812.15	\$ 30,571.82
TOTAL		\$ 200,816.59	\$ 30,122.49	\$ 250,396.73	\$ 37,559.51	\$ 263,274.34	\$ 39,491.15	\$ 229,732.63	\$ 34,459.89	\$ 312,753.67	\$ 46,913.05

Barre City Summary of Electric Bills and Solar Credits
July 1, 2022 - June 30, 2023

Month	GMP w/o Credits	Your Share Generation	Energy Used	Credits	Net Solar Fees (Novus Broad Brook Solar,	Net Power Savings
July 2022	\$8,620.98	50,687	48,250	\$ 11,166.22	\$ 9,457.66	\$ 1,708.56
August 2022	\$8,899.86	51,508	52,165	\$ 11,347.43	\$ 9,610.66	\$ 1,736.77
September 2022	\$10,844.97	40,333	61,143	\$ 8,903.64	\$ 7,525.86	\$ 1,377.78
October 2022	\$9,951.59	39,510	56,878	\$ 8,825.08	\$ 7,501.31	\$ 1,323.77
November 2022	\$12,124.53	37,313	74,870	\$ 8,334.38	\$ 7,084.22	\$ 1,250.16
December 2022	\$11,824.95	18,534	70,728	\$ 4,140.86	\$ 3,519.73	\$ 621.13
January 2023	\$11,190.29	12,810	71,092	\$ 2,862.10	\$ 2,432.79	\$ 429.31
February 2023	\$14,265.05	20,784	87,451	\$ 4,643.09	\$ 3,946.64	\$ 696.45
March 2023	\$11,062.27	24,236	70,982	\$ 5,414.91	\$ 4,602.68	\$ 812.23
April 2023						\$ -
May 2023						\$ -
June 2023						\$ -
<hr/>						
	\$98,784.49	295,715.00	593,559.00	\$ 65,637.71	\$ 55,681.55	\$ 9,956.16
		kWh	kWh			

GMP Account Numer: 11770000005

BSU Central Office
Summary of Electric Bills and Solar Credits
July 1, 2022 - June 30, 2023

Month	GMP w/o Credits	Your Share Generation	Energy Used	Credits	Net Solar Fees	Net Power Savings
July 2022	\$1,063.45	7,690	4,805	\$ 1,362.07	\$ 1,434.87	\$ (72.80)
August 2022	\$1,253.53	7,814	5,826	\$ 1,720.90	\$ 1,457.97	\$ 262.93
September 2022	\$1,164.29	6,119	5,219	\$ 1,343.25	\$ 1,141.76	\$ 201.49
October 2022	\$1,637.01	4,895	8,147	\$ 1,093.34	\$ 929.34	\$ 164.00
November 2022	\$1,933.17	4,622	10,788	\$ 1,032.41	\$ 877.55	\$ 154.86
December 2022	\$1,006.79	2,296	4,814	\$ 512.98	\$ 436.04	\$ 76.94
January 2023	\$1,058.51	1,587	5,004	\$ 354.59	\$ 301.39	\$ 53.20
February 2023	\$1,198.68	2,575	6,131	\$ 575.25	\$ 488.97	\$ 86.28
March 2023	\$1,054.84	2,915	5,176	\$ 651.28	\$ 553.59	\$ 97.69
April 2023						\$ -
May 2023						\$ -
June 2023						\$ -
<hr/>						
	\$11,370.27	40,513.00	55,910.00	\$ 8,646.07	\$ 7,621.48	\$ 1,024.59
		kWh	kWh			

GMP Account Numer: 50670000004

**Barre Town Middle and Elementary School
Summary of Electric Bills and Solar Credits
July 1, 2022 - June 30, 2023**

Month	GMP w/o Credits	Your Share Generation	Energy Used	Credits	Net Solar Fees	Net Power Savings
July 2022	\$11,833.73	22,110	63,638	\$ 7,068.52	\$ 8,151.17	\$ (1,082.65)
August 2022	\$12,214.39	23,433	56,510	\$ 7,464.10	\$ 8,151.17	\$ (687.07)
September 2022	\$14,824.11	5,300	64,638	\$ 3,291.45	\$ 8,151.17	\$ (4,859.72)
October 2022	\$15,398.58	0	74,983	\$ -	\$ 8,151.17	\$ (8,151.17)
November 2022	\$14,725.79	0	69,993	\$ -	\$ 8,151.17	\$ (8,151.17)
December 2022	\$13,210.00	0	62,390	\$ -	\$ 8,151.47	\$ (8,151.47)
January 2023	\$12,927.00	0	62,973	\$ -	\$ 8,151.47	\$ (8,151.47)
February 2023	\$14,265.05	0	73,822	\$ 1,798.79	\$ 8,151.17	\$ (6,352.38)
March 2023	\$12,497.56	0	58,575	\$ -	\$ 8,151.17	\$ (8,151.17)
April 2023						\$ -
May 2023						\$ -
June 2023						\$ -
	\$121,896.21	50,843.00	587,522.00	\$ 19,622.86	\$ 73,361.13	\$ (53,738.27)
		kWh	kWh			

GMP Account Numer: 49871000003

*** For 2022, after audit and reconciliation the project company owes the District a reimbursement of \$63,673.51***

Spaulding High School
Summary of Electric Bills and Solar Credits
July 1, 2022 - June 30, 2023

Month	GMP w/o Credits	Your Share Generation	Energy Used	Credits	Net Solar Fees	Net Power Savings
July 2022	\$13,365.65	91,995	65,100	\$ 20,253.75	\$ 17,165.28	\$ 3,088.47
August 2022	\$13,356.04	93,484	74,438	\$ 20,520.94	\$ 17,442.79	\$ 3,078.15
September 2022	\$17,176.31	73,203	84,438	\$ 16,146.24	\$ 13,659.16	\$ 2,487.08
October 2022	\$18,376.99	61,536	88,454	\$ 13,744.84	\$ 11,683.12	\$ 2,061.72
November 2022	\$21,219.74	58,114	112,296	\$ 12,980.54	\$ 11,033.46	\$ 1,947.08
December 2022	\$20,141.89	28,867	105,827	\$ 6,449.38	\$ 5,481.98	\$ 967.40
January 2023	\$20,610.31	19,951	111,088	\$ 4,457.60	\$ 3,788.97	\$ 668.63
February 2023	\$22,588.08	32,370	128,385	\$ 7,231.39	\$ 6,146.68	\$ 1,084.71
March 2023	\$19,548.62	38,860	105,494	\$ 8,682.26	\$ 7,379.92	\$ 1,302.34
April 2023						\$ -
May 2023						\$ -
June 2023						\$ -
<hr/>						
	\$166,383.63	498,380.00	875,520.00	\$ 110,466.94	\$ 93,781.36	\$ 16,685.58
		kWh	kWh			

GMP Account Numer: 41670000003 & 31670000004