



Chris Hennessey, M.Ed.
Superintendent of Schools

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120 Ayers Street, Barre, VT 05641
Phone: 802-476-5011
Fax: 802-476-4944 or 802-477-1132
Website: www.buusd.org

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

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: October 11, 2023

RE: BUUSD Finance Committee Meeting
October 16, 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 August 21, 2023
5. New Business
 - 5.1 FY24 Expense/Revenues
 - 5.2 Revised Meeting Dates
6. Old Business
 - 6.1 FY25 Budget Development
7. Items for Future Agenda
8. Next Meeting Date: TBD
9. Adjournment

PARKING LOT OF FUTURE ITEMS

- A) Policy F20/Associated Procedures (Policy Cmt discuss after VSBA review is complete)
- B) Procedure Review
- C) Total Compensation Package
- D) New Financial System Update
- E) Explanation from AOE on the Cost Per-Pupil Formula
- F) Solar Analysis Update

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
August 21, 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 – joined at 6:06 p.m.
Giuliano Cecchinelli
Nancy Leclerc
Terry Reil

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent
Lisa Perreault, Business Manager
Ashley Young, Assistant Business Manager

PUBLIC MEMBERS PRESENT:

1. Call to Order

The Chair, Mrs. Spaulding, called the Monday, August 21, 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. Additions and/or Deletions to the Agenda

Add 5.3 Committee Charge

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

3. Public Comment

None.

4. Approval of Minutes

4.1 Meeting Minutes From June 19, 2023

On a motion by Mr. Moore, seconded by Mr. Malone, the Committee unanimously voted to approve the Minutes of the June 19, 2023 BUUSD Finance Committee meeting.

5. New Business

5.1 Warrant Signature Page/Warrant Procedure

A copy of Policy F20 was distributed.

A copy of the BUUSD Warrant Procedures (updated 07/05/23) was distributed.

A copy of a document titled Barre Unified Union School District Voucher was distributed.

The Committee held lengthy discussion, including, but not limited to; an overview of the pages included in the packet, confirmation that the Business Manager's signature is approving the Warrants (approval for the Business Manager's authorization of Warrants was granted at the re-organization meeting), a query regarding whether or not the current procedure agrees with statute, a request that a written legal opinion be obtained, a brief overview of the current and previous practices, a query regarding whether or not the Board can delegate administrators authority to approve warrants and is not neglecting its responsibilities as a Board, concern that there is oversight and accountability, as well as evidence, concern that the signature page was changed without Board approval, a request to

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add Board Member names to the signature page, a request that auditors also be involved in a review of the current process, clarification that the new financial system generates the signature page and cannot be changed, a query regarding the availability of an electronic signature feature “Sign Now”, a request that auditors be contacted to assure that the current signature page is valid, a query regarding fund ‘605’ data (fund 605 is new and was only created 2 weeks ago), discussion regarding the benefit of emailing questions to the Business Office and whether or not questions should be filtered through the Committee Chair and who the response should go to (the individual who submitted the question?, all committee members?, all board members?), confirmation that questions can still be asked at Board meetings, a query regarding the possibility of possible open meeting law violations, steps to take to assure open meeting law is not violated, and a query regarding whether or not the warrants should continue to be included in Board packets.

5.2 Discuss Board Stipends

A copy of a document titled Board Member/Treasurer Pay – FY2023/2024 was distributed.

Mr. Boutin requested this item be added to the agenda to discuss details and logistics of Board stipends being donated back to the District. Mrs. Perreault, advised that in the past, Board Members who wanted to donate their stipend back to the District, have been asked to first accept the stipend, noting that until a Board Member actually ‘owns the funds’, the funds technically belong to the District. Mrs. Perreault advised that if a Board Member didn’t want to accept a stipend, that would have to be a Board decision. Mrs. Poulin provided clarification that stipends are specifically voted on by members of the public and they are specifically designated to be paid to Board Members, similar to votes designating funds to the Capital Improvement Fund, so it makes sense that they need to be paid out first, and then it would be a personal and private decision of each Board Member, whether or not they wish to donate the funds back to the District. The vote for stipends occurs at the District Annual Meeting and is voted on by registered voters, not the Board. Mr. Malone confirmed the vote occurs at the Annual Meeting and advised that any change to the stipend amount needs to be approved by voters. Mr. Boutin advised that rather than go through the ‘tax’ process, and only donate a portion of the stipend (back to the District), he would prefer a method that allows him to donate all of the stipend and not pay a portion of it to the government. Mr. Boutin advised regarding a process utilized by the Barre City Council. Mrs. Perreault advised that Mr. Boutin could refuse/decline the stipend and the Board would then have the authority to designate where those funds were allocated. Mrs. Spaulding advised that there will need to be a process put in place if the Board would like to allow refusal and reallocation of stipends. In response to a query from Mr. Boutin, Mrs. Spaulding provided clarification regarding the Annual Meeting, with voting ‘from the floor’. This item should be presented to the Board Chair for addition to a future agenda.

6. Old Business

6.1 FY23 Year-End Projections

A copy of the BUUSD FY23 Expense/Revenue Year-End Projection Summary Report (updated 08/21/23) was distributed.

Mrs. Perreault advised that the surplus stated in the packet (\$892,031) is understated as she neglected to include a \$63,000 solar audit payment. Additionally, the extraordinary special education payment was calculated at \$1,300,000 million, but she believes the District will be receiving close to \$2,000,000. It is believed that the surplus will end up being closer to \$1,500,000. Mrs. Perreault answered questions, including but not limited to; special education funding, education spending, reconciliation for CVCC (the merger was approved after budget creation), moving \$700,000 back to the Tax Stabilization Fund Balance (Tax Stabilization funds were not needed), clarification regarding the General Fund Balance, and a belief that the Capital Fund Balance appears to be lower than it should be. Mr. Reil noted that all but \$10,000 of the general budget appeared to be spent, and queried the Superintendent regarding whether or not the amount spent included \$750,000 budgeted for open para and BI positions. Mr. Hennessey advised that the \$750,000 had been spent, and deferred to Mrs. Perreault regarding how those funds were spent. Mrs. Perreault advised that there were overages in salaries and benefits for general education. Mr. Reil voiced concern that it was stated several times, and put in writing, that the \$750,000 for open para and BI positions, could not be touched and needed to ‘sit there’, and that if it were spent, the District would be out of compliance with regulations. Mr. Reil queried as to how that money could have been spent without being out of compliance. Mr. Hennessey noted that going forward into the coming year, there are still 19 open para positions and he believes that carried over, over the course of the year. Mrs. Perreault advised that the District had over spent in tuition and contracted services. Mr. Reil reiterated his concern that during budget season, it was repeatedly stated that the money had to be maintained and could not be spent. Mr. Hennessey advised that services still needed to be provided. Mr. Reil believes in providing the services, but believes the community was misled. Mr. Hennessey believes there was misinterpretation. In response to a query from Mr. Malone, Mrs. Perreault advised regarding the schedule for auditing services and noted that the audit is usually presented to the Board in December.

6.2 Budget Workshops

A document titled FY25 Budget Development Planning Proposal, August 21, 2023 was distributed.

Mrs. Perreault has developed a proposal with a detailed outline. Mrs. Perreault provided an overview of budget reflection discussion and proposed workshops. The schedule and timeline were developed in collaboration with administrators. Mrs. Perreault provided a brief overview of the plan for budget workshops. It was noted that the Finance Committee Chair and Vice Chair will be invited to attend the workshops to participate in the deliberations. It was noted that one of the charges of the Committee is to present a budget to the Board. The first presentation to the Finance Committee will be on 10/16/23 and administrators will be in attendance. Discussion was held regarding the number of presentations that will need to be given (based on the number of different schools and departments within the District).

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The budget and warnings will be presented to the Board for final approval on 01/ 10/24. Brief discussion was held regarding when the equalized pupil, CLA, and Yield numbers will be available. Additional discussion was held regarding the number of meetings that will be necessary, combining multiple departments in single meetings, and it was noted that tonight's document is a proposal and that the schedule will be finalized at a later date. More details will be provided in September. It was noted that health insurance increases are not known at this time. Mrs. Perreault will be suggesting meeting date changes to accommodate the number of meetings and holidays. Additional discussion will be held under Agenda Item 8.

6.3 Updated ESSER Report & Grant Funding Report

A document titled Grant Funded Employees, 8-11-2023 was distributed.

Mrs. Perreault advised that an ESSER presentation occurred in May. Tonight's discussion is to provide an update. Mrs. Perreault advised that a couple of ESSER funded positions were absorbed into the FY24 budget and that next year (FY25), the bulk of the positions will need to be absorbed or RIFed. There are many staffing implications and though funding is drying up, student needs are not. It was confirmed that all of the ESSER funds will be spent by the deadline, but the District will not go over budget. Mrs. Leclerc advised that the documentation does not include detailed information. Mrs. Perreault advised that she had not wanted to put the information in a public document. Mrs. Leclerc advised that all of the information is public information. Brief discussion was held regarding the documents (encumbered amounts). Mrs. Perreault advised that the encumbered amounts are amounts that were submitted for the grant.

7. Items for Future Agendas

Brief discussion was held relating to Total Compensation Package (Parking Lot Item C). The new financial system allows employees to see this information, but it may be beneficial for the Finance Committee to see it also. Mrs. Perreault may put together something to be reviewed during budget development. This item will be left in the Parking Lot and will be added to a future agenda. Brief discussion was also held relating to Parking Lot item E (Explanation from AOE and the Cost Per-Pupil Formula). This item will also be added to a future agenda.

- Audit Process Update / Timeline
- Act 173 Update
- Budget Workshop Schedule

8. Next Meeting Date

Monday, September 18, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference.

Monday, October 16, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference.

Monday, November 13, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference. **(11/20/23 cancelled)**

It was suggested that the December meeting also be changed. November and December meeting date changes will be discussed by the full Board.

9. Adjournment

On a motion by Mr. Lyons, seconded by Mr. Malone, the Committee unanimously agreed to adjourn at 7:50 p.m.

Respectfully submitted,

Andrea Poulin

FY24 EXPENSE/REVENUE SUMMARY REPORT - 10/16/23

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----|----------|-------------------------------|----------------------|----------------|--------------|---------------------|----------------|
| | | | 7/1/2023 - 6/30/2024 | 10/9/2023 | 10/9/2023 | 10/9/2023 | 7/1/23-6/30/24 |
| 1 | BTMES | 1101 PRESCHOOL | \$490,383 | \$47,303 | \$346,001 | \$470,000 | \$20,383 |
| 2 | BTMES | 1101 DIRECT INSTRUCTION | \$4,426,995 | \$507,172 | \$3,198,587 | \$4,420,000 | \$6,995 |
| 3 | BTMES | 1102 ART | \$136,152 | \$15,220 | \$118,310 | \$118,000 | \$18,152 |
| 4 | BTMES | 1103 INTERVENTION | \$725,136 | \$92,139 | \$693,022 | \$785,000 | -\$59,864 |
| 5 | BTMES | 1104 ENGLISH SECOND LANGUAGE | \$36,000 | \$0 | \$0 | \$12,000 | \$24,000 |
| 6 | BTMES | 1105 HEALTH & WELLNESS | \$55,609 | \$12,184 | \$87,954 | \$100,138 | -\$44,529 |
| 7 | BTMES | 1106 WORLD LANGUAGE | \$82,263 | \$8,804 | \$67,479 | \$65,000 | \$17,263 |
| 8 | BTMES | 1108 MUSIC | \$156,330 | \$12,236 | \$88,294 | \$115,000 | \$41,330 |
| 9 | BTMES | 1109 PHYSICAL EDUCATION | \$204,401 | \$27,700 | \$206,969 | \$235,000 | -\$30,599 |
| 10 | BTMES | 1110 TECH ED | \$53,714 | \$5,294 | \$39,130 | \$53,000 | \$714 |
| 11 | BTMES | 1501 CO-CURRICULAR | \$64,600 | \$4,766 | \$125 | \$64,500 | \$100 |
| 12 | BTMES | 2120 SCHOOL COUNSELOR | \$172,702 | \$21,683 | \$156,062 | \$180,000 | -\$7,298 |
| 13 | BTMES | 2131 HEALTH | \$189,520 | \$23,787 | \$171,808 | \$198,000 | -\$8,480 |
| 14 | BTMES | 2141 BEHAVIOR SUPPORT | \$160,449 | \$15,054 | \$116,816 | \$150,000 | \$10,449 |
| 15 | BTMES | 2220 LIBRARY | \$172,736 | \$24,698 | \$135,453 | \$170,000 | \$2,736 |
| 16 | BTMES | 2410 PRINCIPALS OFFICE | \$856,078 | \$233,274 | \$594,844 | \$855,000 | \$1,078 |
| 17 | BTMES | 2610 FACILITIES | \$1,325,505 | \$344,099 | \$489,256 | \$1,325,000 | \$505 |
| 18 | BTMES | 2660 SCHOOL RESOURCE OFFICER | \$50,000 | \$0 | \$0 | \$45,000 | \$5,000 |
| 19 | BTMES | 2716 TRANSPORTATION-EXTRA CO- | \$25,000 | \$334 | \$0 | \$20,000 | \$5,000 |
| 20 | TOTAL | 1020 BARRE TOWN SCHOOL | \$9,383,573 | \$1,395,747 | \$6,510,110 | \$9,380,638 | \$2,935 |
| 21 | SHS | 1101 DIRECT INSTRUCTION | \$754,057 | \$76,187 | \$236,447 | \$750,000 | \$4,057 |
| 22 | SHS | 1102 ART | \$165,482 | \$23,335 | \$140,268 | \$165,000 | \$482 |
| 23 | SHS | 1105 HEALTH & WELLNESS | \$175,210 | \$21,675 | \$94,284 | \$160,000 | \$15,210 |
| 24 | SHS | 1106 WORLD LANGUAGE | \$251,072 | \$24,841 | \$178,670 | \$210,000 | \$41,072 |
| 25 | SHS | 1108 MUSIC | \$161,807 | \$17,819 | \$127,049 | \$155,000 | \$6,807 |
| 26 | SHS | 1109 PHYSICAL EDUCATION | \$138,061 | \$12,808 | \$110,482 | \$125,000 | \$13,061 |
| 27 | SHS | 1111 ENGLISH | \$494,943 | \$65,424 | \$475,081 | \$540,000 | -\$45,057 |

FY24 EXPENSE/REVENUE SUMMARY REPORT - 10/16/23

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----|----------|------------------------------|----------------|----------------|--------------|---------------------|-------------|
| 28 | SHS | 1112 MATH | \$672,163 | \$80,822 | \$586,362 | \$670,000 | \$2,163 |
| 29 | SHS | 1113 SCIENCE | \$385,487 | \$48,893 | \$332,252 | \$382,000 | \$3,487 |
| 30 | SHS | 1114 SOCIAL STUDIES | \$453,953 | \$58,042 | \$445,058 | \$500,000 | -\$46,047 |
| 31 | SHS | 1115 BUSINESS ED | \$60,011 | \$8,011 | \$61,417 | \$69,500 | -\$9,489 |
| 32 | SHS | 1116 WORK BASED LEARNING | \$125,165 | \$18,014 | \$96,363 | \$120,000 | \$5,165 |
| 33 | SHS | 1117 DRIVER'S ED | \$80,335 | \$16,923 | \$96,363 | \$115,000 | -\$34,665 |
| 34 | SHS | 1118 PHOENIX PROG | \$178,705 | \$21,116 | \$161,353 | \$182,000 | -\$3,295 |
| 35 | SHS | 1301 TECHNICAL EDUCATION | \$1,246,242 | | \$0 | \$1,246,242 | \$0 |
| 36 | SHS | 1401 ATHLETICS | \$467,294 | \$93,397 | \$0 | \$465,000 | \$2,294 |
| 37 | SHS | 1501 CO-CURRICULAR | \$79,050 | \$1,730 | \$0 | \$79,000 | \$50 |
| 38 | SHS | 2120 SCHOOL COUNSELOR | \$573,618 | \$77,481 | \$360,938 | \$500,000 | \$73,618 |
| 39 | SHS | 2131 HEALTH | \$167,333 | \$23,477 | \$167,889 | \$195,000 | -\$27,667 |
| 40 | SHS | 2141 BEHAVIOR SUPPORT | \$195,967 | \$21,158 | \$136,609 | \$190,000 | \$5,967 |
| 41 | SHS | 2190 JROTC | \$115,844 | \$27,299 | \$173,599 | \$200,000 | -\$84,156 * |
| 42 | SHS | 2220 LIBRARY | \$167,389 | \$23,518 | \$132,946 | \$165,000 | \$2,389 |
| 43 | SHS | 2410 PRINCIPALS OFFICE | \$736,834 | \$163,046 | \$456,519 | \$730,000 | \$6,834 |
| 44 | SHS | 2610 FACILITIES | \$1,404,211 | \$480,644 | \$678,928 | \$1,450,000 | -\$45,789 * |
| 45 | SHS | 2711 TRANSPORTATION | \$2,000 | \$180 | \$0 | \$2,000 | \$0 |
| 46 | SHS | 2716 CO-CURR TRANSPORTATION | \$90,000 | | \$0 | \$90,000 | \$0 |
| 47 | SHS | 5020 LONG TERM DEBT | \$255,000 | \$253,693 | \$0 | \$255,000 | \$0 |
| 48 | TOTAL | 1276 SPAULDING HIGH SCHOOL | \$9,597,233 | \$1,659,533 | \$5,248,877 | \$9,710,742 | -\$113,509 |
| 49 | BCEMS | 1101 PRESCHOOL | \$578,039 | \$67,800 | \$471,379 | \$565,000 | \$13,039 |
| 50 | BCEMS | 1101 DIRECT INSTRUCTION | \$4,378,332 | \$559,035 | \$3,400,684 | \$4,550,000 | -\$171,668 |
| 51 | BCEMS | 1102 ART | \$188,828 | \$24,613 | \$162,870 | \$192,000 | -\$3,172 |
| 52 | BCEMS | 1103 INTERVENTION | \$242,536 | \$33,985 | \$176,223 | \$240,000 | \$2,536 |
| 53 | BCEMS | 1104 ENGLISH SECOND LANGUAGE | \$67,866 | \$7,941 | \$60,878 | \$45,000 | \$22,866 |
| 54 | BCEMS | 1105 HEALTH & WELLNESS | \$89,755 | \$12,761 | \$150,585 | \$152,000 | -\$62,245 |
| 55 | BCEMS | 1106 ENVIRONMENT | \$65,109 | \$4,302 | \$49,510 | \$51,000 | \$14,109 |

FY24 EXPENSE/REVENUE SUMMARY REPORT - 10/16/23

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----|----------|---------------------------------------|----------------|----------------|--------------|---------------------|------------|
| 56 | BCEMS | 1108 MUSIC | \$129,611 | \$17,198 | \$131,835 | \$150,000 | -\$20,389 |
| 57 | BCEMS | 1109 PHYSICAL EDUCATION | \$228,838 | \$24,730 | \$181,570 | \$220,000 | \$8,838 |
| 58 | BCEMS | 1110 TECH ED | \$64,608 | \$7,520 | \$49,611 | \$60,000 | \$4,608 |
| 59 | BCEMS | 1501 CO-CURRICULAR | \$65,850 | \$3,375 | \$441 | \$65,800 | \$50 |
| 60 | BCEMS | 2120 SCHOOL COUNSELOR | \$348,112 | \$40,994 | \$316,295 | \$352,000 | -\$3,888 |
| 61 | BCEMS | 2131 HEALTH | \$155,044 | \$17,756 | \$124,530 | \$155,000 | \$44 |
| 62 | BCEMS | 2140 PSYCHOLOGICAL SERVICES | \$30,000 | \$0 | \$0 | \$30,000 | \$0 |
| 63 | BCEMS | 2141 BEHAVIOR SUPPORT | \$744,027 | \$69,126 | \$506,558 | \$720,000 | \$24,027 |
| 64 | BCEMS | 2220 LIBRARY | \$108,258 | \$15,059 | \$95,101 | \$110,000 | -\$1,742 |
| 65 | BCEMS | 2410 PRINCIPALS OFFICE | \$656,052 | \$158,189 | \$453,878 | \$650,000 | \$6,052 |
| 66 | BCEMS | 2610 FACILITIES | \$1,241,778 | \$374,830 | \$492,394 | \$1,241,000 | \$778 |
| 67 | BCEMS | 2660 SCHOOL RESOURCE OFFICER | \$85,000 | \$0 | \$0 | \$85,000 | \$0 |
| 68 | BCEMS | 2716 EXTRA CO-CURRICULAR | \$25,000 | \$0 | \$0 | \$25,000 | \$0 |
| 69 | BCEMS | 5020 LONG TERM DEBT | \$72,840 | \$66,046 | \$0 | \$72,840 | \$0 |
| 70 | TOTAL | 1381 BARRE CITY SCHOOL | \$9,565,482 | \$1,505,260 | \$6,824,341 | \$9,731,640 | -\$166,158 |
| 71 | BUUSD | 2490 EARLY ED ADMIN. | \$137,617 | \$31,328 | \$84,930 | \$130,000 | \$7,617 |
| 72 | BUUSD | 2711 TRANSPORTATION | \$1,491,531 | \$165,769 | \$924,396 | \$1,490,000 | \$1,531 |
| 73 | BUUSD | 2212 CURRICULUM | \$305,110 | \$75,928 | \$198,677 | \$295,000 | \$10,110 |
| 74 | BUUSD | 2230 INSTRUCTIONAL TECHNOLOGY | \$280,000 | \$262,735 | \$4,726 | \$280,000 | \$0 |
| 75 | BUUSD | 2311 BOARD | \$342,001 | \$247,282 | \$11,976 | \$342,000 | \$1 |
| 76 | BUUSD | 2313 REVENUE ANTICIPATION NOTE IN | \$70,000 | \$0 | \$0 | \$70,000 | \$0 |
| 77 | BUUSD | 2320 SUPERINTENDENT | \$329,743 | \$107,802 | \$200,224 | \$329,000 | \$743 |
| 78 | BUUSD | 2510 BUSINESS OFFICE/COPIERS | \$556,192 | \$186,682 | \$296,430 | \$560,000 | -\$3,808 |
| 79 | BUUSD | 2560 COMMUNICATION SPECIALIST | \$50,000 | \$264 | \$0 | \$40,000 | \$10,000 |
| 80 | BUUSD | 2570 HUMAN RESOURCES | \$314,128 | \$70,490 | \$133,012 | \$325,000 | -\$10,872 |
| 81 | BUUSD | 2580 TECHNOLOGY-Includes Erate Equip. | \$1,375,366 | \$622,772 | \$845,562 | \$1,490,000 | -\$114,634 |
| 82 | BUUSD | 2610 FACILITIES | \$289,818 | \$66,957 | \$102,439 | \$289,000 | \$818 |

FY24 EXPENSE/REVENUE SUMMARY REPORT - 10/16/23

| | Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|-----|----------|-----------------------------------|----------------|----------------|--------------|---------------------|------------|
| 83 | BUUSD | 2711 TRANSPORTATION | \$42,500 | \$0 | \$0 | \$65,000 | -\$22,500 |
| 84 | BUUSD | 5020 SEA LONG TERM DEBT | \$228,333 | \$205,279 | \$0 | \$228,333 | \$0 |
| 85 | BUUSD | 1201 SPEC ED DIRECT INSTR | \$10,435,283 | \$1,619,418 | \$8,063,403 | \$10,500,000 | -\$64,717 |
| 86 | BUUSD | 1202 SPEC ED ESY | \$103,000 | \$105,619 | \$0 | \$105,619 | -\$2,619 |
| 87 | BUUSD | 1206 SEA PROGRAM | \$1,201,902 | \$114,037 | \$887,653 | \$1,150,000 | \$51,902 |
| 88 | BUUSD | 2131 PT | \$38,131 | \$11,511 | \$79,925 | \$85,000 | -\$46,869 |
| 89 | BUUSD | 2140 PSYCHOLOGICAL SERVICES | \$496,823 | \$64,425 | \$436,951 | \$502,000 | -\$5,177 |
| 90 | BUUSD | 2151 SPED SLP - SPEECH LANG | \$914,836 | \$112,956 | \$826,077 | \$938,000 | -\$23,164 |
| 91 | BUUSD | 2160 SPED OCCU THERAPIST | \$291,661 | \$30,687 | \$197,945 | \$285,000 | \$6,661 |
| 92 | BUUSD | 2490 SPECIAL EDUCATION ADMIN. | \$651,704 | \$181,694 | \$509,745 | \$680,000 | -\$28,296 |
| 93 | BUUSD | 2711 SPEC ED TRANSPORTATION | \$415,250 | \$54,589 | \$336,785 | \$425,000 | -\$9,750 |
| 94 | BUUSD | 1204 SEA PROGRAM- Non Reimb. | \$208,689 | \$30,268 | \$165,592 | \$208,000 | \$689 |
| 95 | BUUSD | 1214 ECSE DIRECT INSTR | \$265,887 | \$38,033 | \$237,822 | \$320,000 | -\$54,113 |
| 96 | BUUSD | 1215 ECSE ESY DIRECT INSTR | \$11,100 | \$26,815 | \$0 | \$26,815 | -\$15,715 |
| 97 | BUUSD | 2610 SEA FACILITY | \$192,740 | \$19,531 | \$54,419 | \$180,000 | \$12,740 |
| 98 | BUUSD | 2711 SEA TRANSPORTATION | \$30,000 | \$1,325 | \$0 | \$30,000 | \$0 |
| 99 | TOTAL | 3097 BUUSD CENTRAL SERV/SPEC. ED. | \$21,069,345 | \$4,454,192 | \$14,598,689 | \$21,368,767 | -\$299,422 |
| 100 | | GRAND TOTAL | \$49,615,633 | \$9,014,732 | \$33,182,017 | \$50,191,787 | -\$576,154 |

REVENUE- FY24

| | Account Number / Description | Adopted Budget 7/1/23-6/30/24 | Y-T-D Revenue | Year-end Projection 7/1/23-6/30/24 |
|-----|------------------------------|----------------------------------|---------------|---------------------------------------|
| 101 | TUITION PRESCHOOL | \$12,000 | \$1,129 | \$12,000 |
| 102 | TUITION-SECONDARY | \$225,000 | | \$225,000 |
| 103 | INTEREST REVENUE | \$100,000 | \$12,497 | \$120,000 |
| 104 | FACILITY RENTAL | \$10,000 | | \$10,000 |
| 105 | MISC REVENUE | \$253,198 | \$180 | \$250,000 |
| 106 | COBRA INS. REVENUE | \$10,000 | | \$10,000 |
| 107 | VSBIT GRANTS/INS REVENUE | \$0 | | \$10,000 |
| 108 | JROTC REVENUE | \$0 | \$13,081 | \$125,000 |

FY24 EXPENSE/REVENUE SUMMARY REPORT - 10/16/23

| Location | Account Number / Description | Adopted Budget | Y-T-D Expenses | Encumbrances | Year-end Projection | BALANCE |
|----------|------------------------------|-----------------|----------------|--------------|---------------------|-------------|
| 109 | EDUCATION SPENDING | \$39,645,397 | \$7,261,578 | | \$39,645,397 | |
| 110 | CITY OF BARRE EDUCATION TAX | \$0 | | | \$0 | |
| 111 | TOWN OF BARRE EDUCATION TAX | \$0 | | | \$0 | |
| 112 | TRANSPORT STATE AID | \$567,510 | | | \$550,000 | |
| 113 | DRIVERS EDUCATION | \$10,000 | | | \$10,000 | |
| 114 | HIGH SCHOOL COMPLETION | \$2,000 | \$100 | | \$2,000 | |
| 115 | FUND BALANCE APPLIED | \$700,000 | | | \$700,000 | |
| 116 | GEN ED STATE PLACED | \$0 | | | \$0 | |
| 117 | SPED EXCESS COST TUITION | \$0 | | | \$74,612 | SEA |
| 118 | SPEC ED MAINSTREAM BLOCK | \$0 | | | \$0 | |
| 119 | SPED INTENSIVE REIMB | \$0 | | | \$0 | |
| 120 | CENSUS BASED GRANT CBG | \$5,945,602 | \$1,981,867 | | \$5,806,282 | |
| 121 | SPED EXTRA ORD. | \$1,000,000 | | | \$1,900,000 | |
| 122 | SPED ECSE | \$231,927 | \$115,964 | | \$231,927 | |
| 123 | SPED STATE PLACED | \$500,000 | | | \$500,000 | |
| 124 | STATE PLACED OTHER REIMB | \$0 | | | \$0 | |
| 125 | CVCC ASSESSMENT | | | | \$0 | |
| 126 | CVCC LEASE | \$403,000 | | | \$403,000 | |
| 127 | CVCC CONTRACTED SERVICES | \$0 | | | \$0 | |
| 128 | INDIRECT ADMIN. REIMB. | \$0 | | | \$0 | |
| 129 | EFFICIENCY VERMONT REIMB. | \$0 | | | \$0 | |
| 130 | ERATE | \$0 | | | \$141,300 | |
| 131 | SOLAR ENERGY REBATE | \$0 | | | \$0 | |
| 132 | GRAND TOTAL | \$49,615,634.00 | \$9,386,396.00 | | \$50,726,518 | \$1,110,884 |

FY25 BUDGET DEVELOPMENT NARRATIVE - Updated 10/11/23

OUR strategic plan guides the work of every member of our community-[Strategic Plan Link](#)

DRAFT 1 - **THIS IS STILL A WORK IN PROGRESS** The following narrative will be revised throughout the budget development process. We welcome your feedback!

Budget development is underway, and we are meeting with our administrative team regularly at this early stage of the process. Finance Committee members have already met once with teams, and will do so again the week of October 23.

District-wide Considerations: Salary/Wages and benefits will be our largest contributing factor to the FY25 budget. BUUSD is the largest employer in Barre.

- Salary and wage increases-Teachers, paraeducators, and AFSCME employee increases are aligned with negotiated contracts. All non-contracted employees' wages increased 5%. Administrative salaries will be aligned with the metric. Draft 1 incorporates some of the ESSER funded employees who are essential to student learning, health, and safety. It is unknown at this time if these positions will be able to be funded through the CFP grant. Work in this area is ongoing as well.
- Benefits
 - Total health premiums increased 13% (estimated) based on recommendation from VEHI, **\$6,121,716** or an increase of **\$704,268**.
 - Other benefits (dental, HRA, HSA, Cash in lieu, life, LTD, FICA/Med, VMERS, VSTRS health assessment (\$30,000), etc.) will increase approx. 5%.
 - Adjustments were made to reflect actual group health plans in each department, previously these were reflected in general instruction lines only.
 - If you have questions about any other changes in the statewide bargaining arbitration panel decision, please click [here](#).

Barre Town Middle and Elementary School Narrative

Proposed Reductions

- ELL services moved to the central office, \$36,000

Proposed Increases

- Dedicated leased vehicle to accommodate students transportation when contracted runs are not available, \$15,000
- HHB Coordinator, \$75,000
- Increase preschool student tuition, based on actuals, \$ 20,536
- Principal clerical overtime (coverage and sub coordination), \$20,000
- Sounds system installation, improvement to support drama, concerts, assemblies, etc., \$75,000
- Playground equipment, \$100,000

Other Considerations

- Additional storage
- To be fully staffed...this might look like 7 additional BIs, 9 additional Paraeducators, a special educator for each grade level, a science interventionist, and support for contracted services like our food service and transportation.

Spaulding High School Narrative

Proposed Reductions

-

Proposed Increases

- Increase general education paraeducator by .5 FTE, \$20,000
- Contracted services to account for VHS, \$10,000-previously funded with ESSER
- Athletics
 - Coach/Asst. Coach stipends increased, \$60,000
 - Contracted services-officials, \$15,000
 - Supplies-new football uniforms last replaced in 2016 \$10,000
- Distance Learning Coordinator, \$100,000-possibly absorbed in CFP Grant-previously funded with ESSER
- WBL/Distance Learning leased vehicle, \$15,000

Other Considerations

Barre City Elementary Middle School Narrative

Proposed Reductions

- ELL services moved to the central office, \$68,818

Proposed Increases

- General education tuition, students placed out of district, \$450,000
- Social worker and Mental Health Counselor, \$150,000, previously funded with ESSER
- Behavior Specialist, \$75,000, previously funded with ESSER
- Playground equipment, \$100,000

Other Considerations

- Build another alternative school, students with significant needs that exceed our current building based models
- Expansion of outdoor and indoor space to accommodate student needs, more outdoor learning and storage
- Area to convene like an auditorium for assemblies, concerts, school-wide events, etc.

Central Services Narrative

Curriculum

Proposed Increases

- **2 FTE Curriculum Coordinators +\$200,000**
Will be absorbed into the general fund. These positions were previously funded with ESSER Grant. However, we are looking into alternative funding for at least 1 of these positions.
- Light breakfast and lunch for staff on professional development/in-service days, \$50,000

Business Office

Proposed Reductions

Proposed Increases

- Procure new copier contract, \$20,000

Superintendent

Proposed Reductions

Proposed Increases

- Communication .5 FTE, incorporated into the Supt. budget
- Supplies, \$10,000

Board

Proposed Reductions

Proposed Increases

- Legal services based on actuals, \$10,000
- Supplies for staff appreciation, \$5,000

Other Considerations

-

Human Resources

Proposed Reductions

Proposed Increases

- .50 FTE Hiring Coordinator, \$40,000

Other Considerations

**Special Education and Spaulding Education Alternatives (SEA)
Narrative**

CHILD COUNT:

| PRIMARY DISABILITY - DISTRICT TOTALS | Sept 2023 | Dec 2022 | Dec 2021 | Dec 2020 |
|---|------------------|-----------------|-----------------|-----------------|
| INTELLECTUAL DISABILITY | 27 | 27 | 27 | 31 |
| SPEECH OR LANGUAGE IMPAIRMENT | 40 | 35 | 38 | 35 |

| | | | | |
|------------------------------|-----|-----|-----|-----|
| VISUAL IMPAIRMENT | 0 | 0 | 1 | 1 |
| EMOTIONAL DISTURBANCE | 132 | 113 | 111 | 115 |
| OTHER HEALTH IMPAIRMENT | 113 | 99 | 87 | 80 |
| SPECIFIC LEARNING DISABILITY | 150 | 142 | 134 | 131 |
| MULTIPLE DISABILITIES | 1 | 2 | 2 | 4 |
| DEVELOPMENTAL DELAY | 136 | 115 | 105 | 100 |
| TRAUMATIC BRAIN INJURY | 0 | 0 | 2 | 1 |
| AUTISM SPECTRUM DISORDER | 37 | 35 | 34 | 37 |
| HEARING LOSS | 5 | 4 | 2 | 2 |
| ORTHOPEDIC IMPAIRMENT | 3 | 3 | 2 | 2 |
| TOTAL STUDENTS | 644 | 575 | 545 | 539 |

- *(Equitable Access-quality learning resources and Student Engagement- Multi- Tiered Systems of Supports)*

Proposed Reductions

Proposed Increases

- PT services based on student needs, \$27,000
- Contracted services, \$241,306
- Student tuition, \$450,000

Other Considerations

- Childcount numbers have grown considerably over the past 4 years.

Facilities

Proposed Reductions

- Summer custodial help, BC \$10,000

Proposed Increases

- **Construction lines increased from \$.75/sq ft to \$1.00/sq ft**
"Health/Wellness/Safety"
 - BCEMS is 126,500 sq ft. an increase from last year of **\$31,500**
 - BTMES is 156,000 sq ft. an increase from last year of **\$39,000**
 - SHS is 210,000 sq. ft. an increase from last year of **\$52,500**
 - SEA is 10,000 sq. ft. status quo in FY24 of **\$10,000**

- BUUSD is 9,010 status quo in FY24 of **\$20,000**
- Procure new snow removal contract, currently \$97,900, \$10,000
- Add 1FTE Electrician, \$80,000
- Custodial substitute lines in BC and BT, \$20,000 (\$10k/school)
- Summer help line, BT-\$7,500
- Custodial wages line overtime/building checks, \$60,000
- Water/Sewer, BC \$5,000-SHS \$5,000
- Custodial Supplies, BT \$5,000

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

- Ink usage, \$5,000

Proposed Increases

- Equipment Replacement Plan
 - BCEMS \$95,000, \$5,000
 - BTMES \$95,000, \$5,000
 - SHS/SEA \$115,000, \$10,000
- Admin. Support .5 FTE, \$30,000
- Software +\$5,000
- Infinite Campus SHS, \$6,000

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>

Included in our software line are also all BUUSD subscription licensing tools for staff management, such as:

- Frontline Absence Management
- TeachPoint (Teacher Evaluation Tool)
- Remind (Emergency Communication Tool)
- SchoolSpring

Other Considerations

-
-

Early Education

Proposed Reductions

-

Proposed Increases

- 2 FTE paraeducators to support students, TBD

Other Considerations

-
-

Enrollment Info Oct. 31, 2023:

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

Grant Funds:

- CFP, IDEA, ESSER (sunsetting Sept. 30, 2024) - See [ARP ESSER LEA PLAN](#) on our website for more information.

FY23 Unaudited Fund Balances:

- General Fund - \$996,257
- Tax Stabilization - \$1,557,962 less \$700,000 committed, toward current FY24 budget
- Capital Projects - \$2,713,250
- Food Service - \$1,151,124

SUGGESTED SPECIAL ARTICLES:

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer _____ 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 _____ of the audited fund balance of June 30, 2022 to the Capital Projects Fund?

Unknowns:

1) Revenues-Most are estimated

- 2) Property Yield-\$**
- 3) Equalized pupils-**
- 4) CLA-BC: BT:**

Please email your questions to:

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