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BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet
April 15, 2024 - 6:00 p.m.

MINUTES

COMMITTEE MEMBERS PRESENT:

Sonya Spaulding (BC) – Chair
Catherine Whalen (BT)
Victoria Pompei (BT)
Shellie Stevens (BC)

COMMITTEE MEMBERS ABSENT:

Emily Reynolds (BT) – Vice Chair

OTHER BOARD MEMBERS PRESENT:

Garrett Grant (BC)
Nancy Leclerc (At-Large)

ADMINISTRATORS PRESENT:

Chris Hennessey, Superintendent (arrived at 6:32 pm)
Lisa Perreault, Business Manager
Mari Goodridge Miller, SHS Principal
Ashley Young, Asst. Business Manager

PUBLIC MEMBERS PRESENT:

David Delcore, Time Argus	Rachel Van Vliet	Chris Parker	Jackie Wheeler	Sarah Hill
Kerri Lamb	Josh Howard	Paul Malone		

1. Call to Order

The Chair, Mrs. Spaulding called the Monday, April 15, 2024 BUUSD Finance Committee meeting to order at 6:00 p.m., which was held at the Spaulding High School Library and via video conference.

2. Additions and/or Deletions to the Agenda

None

A welcome was given to new community members Victoria Pompei and Shellie Stevens.

3. Public Comment

None.

4. Review Approval of Minutes

Draft minutes were handed out for March 18, 2024

Motion made by Mrs. Whalen to approve the minutes from March 18, 2024, seconded by Mrs. Pompei. Committee approved the motion 4 to 1; Mrs. Stevens abstained.

5. New Business

5.1 Policy F20 and F23/Associated Procedures

Two Policies provided titled “Fiscal Management and General Financial Accountability (F20)” “Capitalization Of Assets (F23)” VSBA has provided revisions for F20 and F23. It’s recommended to follow the VSBA versions. Procedures can be found at buusd.org under Business Office. These have been reviewed by the Policy Committee already, sent to Board for first reading, Board requested the Finance Committee review as well since they’re financial policies prior to sending these back to the Board for second reading and adoption..

The following will be added to procedures:

- F20 #6 -BUUSD Board has determined that supplies, materials, and instructional equipment is limited to anything \$200 and above.
- F20 #10 - The board has determined as requested can be no more than once a month.
- F20 #3 - Proper control is considered adhering to these three steps: Unified Chart of Account, Internal Control questionnaire and the alignment with handbooks.

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Modifications to F23 include:

- Add our school district name,
- Under Administrative Responsibilities #2, 3A - Individual Component Value \$5000
- Under Administrative Responsibilities #2, 3C (optional) - will be included in the policy

The Business Manager recommended putting in a value of \$5000 and leaving 3C off the policy. This would align with our grant manual and procedures. After discussion of 3C the Business Manager agreed with leaving 3C in the policy.

Mrs. Pompei made a motion to recommend policies F20 and F23 go to the full Board with the amendments discussed, seconded by Mrs. Whalen, motion passed unanimously.

5.2 Total Compensation Package

New system has a really nice compensation report with illustrations of how people's benefits compare to their overall competition. Staff can log in and access at any time. System includes year to date pay, past paychecks, and other finances. Staff can make adjustments to their W-4s through the portal. Mrs. Pompei pointed out this system report isn't a total compensation and shared a UVM version with 3 examples. The State of Vermont spreadsheet breaks it down with base pay, Social Security & Medicare, health, dental and life insurance. Also included deferred compensation, elder care, flexible spending, value of holiday, leave, tuition reimbursements, and VEHI PATH Wellness. If we want to stand out as a district this could truly make a difference. The HR and Business office will work on expanding this information.

6. Old Business

6.1 FY24 Revenue/Expense Report

A document titled FY24 Expense/Revenue Summary Report – 04/15/24 was distributed.

A document titled BUUSD GF Finance Expense Report by Function (dated 04/09/24) was distributed.

Mrs. Perreault advised this is the monthly report with expenses, revenues, and year-end projections. As we get near the end of the year we try to fine tune that surplus amount which is currently at \$721,000.

Mrs. Pompei reviewed and ask for clarification on the following:

- BT Health and Wellness (F&CS), Pg 2 - 1105 of Report Details - Barre Town shows a second teacher for Health and Wellness, accounting for 81.7% deficit. Mrs. Perrault will check with Barre Town Principals. (Could be more experienced person hired)
- BT PE Salaries - Pg 2 - there's a new person, post budgeting, down 19.6%. (Reason: Transition and more experienced teacher hired)
- BT Co-Curricular contracted services - Pg 3 - Middle School - This is double- what's contracted for Co-Curricular?
- Health/Nurse salaries -Pg3 - up 30% in cost - (Reason: Nurse contracts changed for nursing salaries schedule).
- SHS Direct Instruction General Education Para - Pg 5 - What they do? (Reason: provides classroom support and intervention for General Ed students).
- SHS General Ed Supplies - 3 x their budget: (Reason: This line was hit heavily during budget development last year to cut to 1.5% and this was added back in for next year).
- SHS English - Pg 6 - (Reason: teacher added as benefits went up 10% as well).
- SHS Drivers Education - Teacher Salary doubled. (Reason: Currently a full-time teacher as well as contracted out for some of the services).
- SHS Health Salary - Pg 9 - (Reason: Nursing contract change).
- SHS Facilities Custodial wages - almost 13% over budget, Barre City a little less than 3%, and BT has remaining. (Reason: SHS has a lot of overtime due to the amount of the use of the building on weekends and nights; events/meetings etc.). Hiring extra to reduce overtime - Tried tough time hiring. What about shifts? Shifts are in place but still short handed.
- General Instruction Course Reimbursement - Pg 12 - 63% over which is \$50,000. Grossly over budget for Barre Town and Barre City but not for SHS. (Reason: Definite increase in expenses for Provisional licenses needing course work during their two year provisional. PD opportunities increase as well.). Commitment to the district - In the CBA courses need to be paid back if they don't stay an additional year as well as some letters out there requiring additional years or reimbursement.
- General Instruction Tuition \$144,000 - Pg 12 - (Reason: Students who do not qualify for Special Education reimbursement).
- BC Health and Wellness (F&CS) - Pg 13 - teacher salary and FICA both doubled, has to be a person in a seat.
- BC Music teacher salary went up 32% - (Reason: More experienced teacher).
- Para-Educator in the Principal office - (Reason: some Para roles are clerical). Why aren't they on non-contracted clerical offers?. (Reason - It's a collective bargaining position that's been in place at all 3 schools. Not an addition just corrected).
- SPED Instructional Teacher Tuition - Leap in expenses. (Reason: We do have Provisionally Licensed Special Educators).
- Contracted Services for Speech and Language Pathology - Budgeted at \$20,000 and \$127,000 has been spent. (Reason: An unfilled position costs more due to contracting out to meet obligations of students IEP).
- BUUSD SPED Staff Wages- Pg 20 - Addition to the district office? (Reason: SEA building. Director is also in this category and the Clerical position added at SEA falls under the Director placing it in Sped Staff Wages).
- Business Office - Contracted Pro - (Reason: Implementation of the budgeting software).

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- Technology Contracted Professional Services - \$10,000 over budget and Infinite Campus 30% over. Mrs. Perreault will check with the Technology Director.
- E-Rate equipment wasn't budgeted but it's \$236,000 - (Reason: Not budgeted because it's a 90% reimbursement through E-Rate. All work/equipment is based on application approval).
- Expense/Revenue Summary Report - Pg 19 - Looking at totals, grand total-adopted budget as \$49,000,000, Spent year-to-date is \$32,000,000 difference is \$17,550,000, would that be the encumbrance? Mrs. Perreault shared encumbrances are any salaries, benefits and contracted services we are aware of and already in the system. Year to date projection is her estimation of what the overall expenses will be. The two aren't related. Not all expenses are currently in the encumbrances.
- GF Finance Report by Function, last page - Same question with the totals. Over in Budget Balance there's 2.3 million. Is that a running overage? Mrs. Perreault explained it's not a negative, it's a positive. The \$49,615,000 in expenses will look more like \$50,000,000. Summary report won't match exactly what the expense report looks like because it's the Business Manager's estimation in the year-end projection. May 15, 2024 is the cut off date for spending.

6.2 FY25 Budget Development for Revote Communications

Document handed out titled "FY25 Proposed Budget Highlights/Board Talking Pointes, 4/10/24". Addendum included more graphics and answers to questions. Budget revote May 14, 2024 coincides with Municipal elections. We are a little late in the game, positive gives more time to get the message out, negative doesn't leave a lot of room for error. Looking for committee feedback about the communication.

- Keep communication as fact based as possible.
- Mrs. Pompei clarified that "Removal of the proposed BUUSD Director increases" really you capped all at 5%. Mr. Hennessey added they're two different items.
- Include the good things staying along with items being removed.
- All of this in one post is too much, a short and sweet visual, maybe two columns. One column for items staying and one for items going.

The prioritized list included most everything that had been added except the travel and conference amount. Absentee ballots go out this week so communication needs to be out soon. Mr. Hennessey will pull it together and share changes. Communication will come directly from the Central Office, not the board..

7. Items for Future Agenda

- Total Compensation Package Update (parking lot)
- New Financial System Update
- Solar Analysis Update
- FY24 Revenue/Expense Report
- FY25 Budget Process Review
- Procedure/Policy Reviews (if any)
- Items on the Board Agenda for this committee (Sonya will check)

8. Next Meeting Date

The next meeting is Monday, May 20, 2024 at 6:00 p.m., at the Spaulding High School Library and via video conference.

9. Adjournment

On a motion by Mrs. Pompei, seconded by Mrs. Whalen, the Committee unanimously agreed to adjourn at 8:13 p.m.

Respectfully submitted,
Tina Gilbert