

**Addendum  
Board Meeting  
January 7, 2021**

	FY20 EXPENSES	FY20 ACTUALS	FY21 EXPENSES	FY22 PROPOSED EXPENSES
BUUSD CURRICULUM	\$353,963	\$339,286	\$351,921	<b>\$417,293</b>
BUUSD TECHNOLOGY	\$1,010,937	\$1,161,550	\$1,246,585	<b>\$1,255,459</b>
BUUSD BOARD	\$266,071	\$254,289	\$366,640	<b>\$376,594</b>
BUUSD SUPERINTENDENT	\$274,902	\$276,258	\$274,956	<b>\$295,505</b>
BUUSD BUSINESS OFFICE	\$441,909	\$427,810	\$498,605	<b>\$454,379</b>
BUUSD COPIERS	\$90,000	\$83,375	\$90,000	<b>\$90,000</b>
BUUSD COMMUNICATIONS	\$73,388	\$61,221	\$84,804	<b>\$97,538</b>
BUUSD HUMAN RESOURCES	\$224,264	\$238,175	\$246,867	<b>\$250,441</b>
BUUSD FACILITIES	\$230,862	\$237,744	\$242,696	<b>\$244,408</b>
BUUSD TRANSP - LEASE	\$47,500	\$30,205	\$47,500	<b>\$42,500</b>
BCEMS PRESCHOOL	\$476,965	\$410,181	\$483,134	<b>\$549,806</b>
BTMES PRESCHOOL	\$457,748	\$438,915	\$474,667	<b>\$543,554</b>
BCEMS DIRECT INSTRUCT	\$5,064,634	\$4,961,111	\$5,372,286	<b>\$5,638,345</b>
BTMES DIRECT INSTRUCT	\$4,862,126	\$4,830,197	\$5,294,866	<b>\$5,551,905</b>
SHS DIRECT INSTRUCT	\$4,051,273	\$4,020,307	\$4,486,671	<b>\$4,410,273</b>
BCEMS EXTRA CURRIC	\$45,880	\$43,231	\$47,220	<b>\$64,450</b>
BTMES EXTRA CURRIC	\$69,600	\$64,277	\$76,600	<b>\$75,200</b>
SHS EXTRA CURRIC	\$70,600	\$75,816	\$79,200	<b>\$79,350</b>
BCEMS BEHAVIOR SUPPORT	\$453,456	\$447,560	\$547,266	<b>\$536,145</b>
BTMES BEHAVIOR SUPPORT	\$78,487	\$83,489	\$82,542	<b>\$155,532</b>
SHS BEHAVIOR SUPPORT	\$0		\$0	<b>\$57,518</b>
BCEMS GUIDANCE	\$299,479	\$292,324	\$360,669	<b>\$289,292</b>
BTMES GUIDANCE	\$147,470	\$145,840	\$148,921	<b>\$169,304</b>
SHS GUIDANCE	\$464,246	\$431,268	\$478,328	<b>\$508,414</b>
BCEMS HEALTH	\$131,586	\$121,433	\$128,372	<b>\$138,637</b>
BTMES HEALTH	\$162,264	\$157,723	\$167,724	<b>\$186,505</b>
SHS HEALTH	\$114,276	\$119,508	\$125,101	<b>\$133,110</b>
BCEMS PSYCHOLOGICAL	\$50,000	\$46,056	\$50,000	<b>\$50,000</b>
BCEMS LIBRARY	\$167,607	\$114,912	\$143,293	<b>\$122,439</b>
BTMES LIBRARY	\$147,555	\$140,990	\$185,500	<b>\$167,152</b>
SHS LIBRARY	\$127,516	\$149,080	\$172,774	<b>\$151,504</b>
BCEMS TECH EQUIP	\$92,000	\$69,632	\$95,000	<b>\$95,000</b>
BTMES TECH EQUIP	\$100,000	\$98,468	\$95,000	<b>\$95,000</b>
SHS TECH EQUIP	\$90,000	\$80,869	\$115,000	<b>\$115,000</b>
EARLY EDUCATION ADMIN	\$105,798	\$105,773	\$123,461	<b>\$126,760</b>
BCEMS PRINCIPALS' OFFICE	\$521,950	\$480,439	\$532,677	<b>\$621,495</b>
BTMES PRINCIPALS' OFFICE	\$621,363	\$540,206	\$690,302	<b>\$695,196</b>
SHS PRINCIPALS' OFFICE	\$633,636	\$578,859	\$684,554	<b>\$715,357</b>
BCEMS SRO	\$75,900	\$56,193	\$78,000	<b>\$80,000</b>
BTMES SRO	\$50,000	\$4,886	\$50,000	<b>\$50,000</b>
SHS SRO	\$50,184	\$32,457	\$50,184	<b>\$0</b>
BUUSD RAN INTEREST	\$0	\$102,026	\$100,000	<b>\$105,000</b>
BCEMS RAN INTEREST	\$36,000		\$0	<b>\$0</b>
BTMES RAN INTEREST	\$32,000		\$0	<b>\$0</b>
SHS RAN INTEREST	\$34,000		\$0	<b>\$0</b>
BTMES DUPLICATING	\$33,520	\$45,003	\$50,851	<b>\$56,951</b>

	FY20	FY20	FY21	FY22 PROPOSED
	EXPENSES	ACTUALS	EXPENSES	EXPENSES
BCEMS FACILITIES	\$1,082,160	\$1,256,382	\$1,184,239	\$1,135,532
BTMES FACILITIES	\$1,186,551	\$1,161,657	\$1,285,927	\$1,277,174
SHS FACILITIES	\$1,181,566	\$1,151,936	\$1,222,365	\$1,192,171
BUUSD TRANSPORTATION	\$1,280,362	\$1,320,963	\$1,333,378	\$1,473,512
BTMES TRANSP - FIELD TRIPS	\$25,000	\$2,597	\$25,000	\$20,000
SHS TECHNICAL ED TUITION	\$1,099,924	\$980,329	\$915,645	\$955,000
SHS ATHLETICS	\$464,638	\$383,930	\$464,727	\$474,538
SHS JROTC	\$92,295	\$190,085	\$118,633	\$122,092
SHS TRANSP - WORK BASED	\$37,000	\$1,989	\$37,000	\$2,000
SHS TRANSP - ATHLETICS	\$90,000	\$62,731	\$95,000	\$85,000
BUUSD LONG TERM DEBT	\$303,480	\$301,692	\$297,480	\$425,840
BUUSD SPEC ED INSTRUCTION	\$8,921,945	\$8,996,825	\$9,346,897	\$9,815,140
BUUSD ESY SERVICES	\$60,445	\$90,869	\$80,000	\$82,200
BUUSD GRANITE ACADEMY	\$198,497	\$328,463	\$0	\$0
BUUSD ACT PROGRAM	\$66,648	\$89,375	\$0	\$0
BUUSD SEA PROGRAM	\$0	\$373	\$552,108	\$970,463
BUUSD PHYSICAL THERAPY	\$33,105	\$33,461	\$40,155	\$42,776
BUUSD PSYCHOLOGICAL SERV	\$393,292	\$508,946	\$558,198	\$476,735
BUUSD SPEECH LANGUAGE	\$800,673	\$799,923	\$878,411	\$924,544
BUUSD OCCUPAT THERAPY	\$228,544	\$192,383	\$246,155	\$256,444
BUUSD DIRECTORS - SPEC ED	\$465,647	\$590,325	\$647,636	\$534,410
BUUSD TRANSP - SPEC ED	\$291,991	\$322,569	\$314,950	\$319,050
BUUSD SEA NON REIMB	\$73,739	\$50,282	\$114,027	\$131,360
BUUSD EARLY CHILD SPEC ED	\$363,112	\$238,916	\$242,275	\$236,582
BUUSD EARLY CHILD ESY	\$11,275	\$5,908	\$9,025	\$11,080
BUUSD SEA FACILITY	\$0	\$5,263	\$0	\$221,000
<b>TOTAL</b>	<b>\$41,684,804</b>	<b>\$41,467,114</b>	<b>\$45,029,968</b>	<b>\$47,042,954</b>
<b>FEDERAL &amp; STATE GRANTS</b>	<b>\$3,450,000</b>	<b>\$3,321,897</b>	<b>\$3,450,000</b>	<b>\$3,450,000</b>
<b>TOTAL BUUSD EXPENSES</b>	<b>\$45,134,804</b>	<b>\$44,789,011</b>	<b>\$48,479,968</b>	<b>\$50,492,954</b>

	<b>FY20 REVENUE</b>	<b>FY20 ACTUAL</b>	<b>FY21 REVENUE</b>	<b>FY22 REVENUE</b>
TUITION - SENDING LEAs	\$200,000	\$198,568	\$200,000	<b>\$200,000</b>
EXCESS COST - SENDING LEAs	\$10,000	\$6,215	\$10,000	<b>\$0</b>
INTEREST	\$55,000	\$136,334	\$55,000	<b>\$120,000</b>
FACILITY RENTAL	\$5,000	\$6,250	\$12,000	<b>\$10,000</b>
COBRA INS.	\$5,000	\$14,553	\$5,000	<b>\$5,000</b>
HIGH SCHOOL COMPLETION	\$11,000	\$440	\$6,000	<b>\$2,000</b>
DRIVERS EDUCATION	\$12,000	\$9,401	\$6,000	<b>\$8,000</b>
EDUCATION SPENDING	\$32,689,276	\$32,689,276	\$36,034,440	<b>\$38,047,426</b>
TRANSPORTATION	\$530,000	\$559,538	\$530,000	<b>\$567,516</b>
SPEC. ED. BLOCK GRANT	\$860,893	\$860,893	\$884,021	<b>\$889,926</b>
SPEC. ED. REIMBURSEMENT	\$5,541,000	\$5,206,198	\$5,521,872	<b>\$5,030,579</b>
SPEC. ED. STATE PLACED	\$500,000	\$406,018	\$500,000	<b>\$500,000</b>
SPEC. ED EXTRAORDINARY	\$850,000	\$849,136	\$850,000	<b>\$950,000</b>
EARLY EDUCATION SPEC. ED.	\$200,635	\$200,635	\$200,635	<b>\$200,635</b>
OTHER/MISC.	\$15,000	\$106,107	\$15,000	<b>\$108,314</b>
FUND BALANCE APPLIED	\$200,000	\$200,000	\$200,000	<b>\$200,000</b>
CVCC ASSESSMENT	\$0	\$169,938	\$0	<b>\$203,558</b>
BUUSD GENERAL FUND REVEN	\$41,684,804	\$41,619,500	\$45,029,968	<b>\$47,042,954</b>
FEDERAL & STATE GRANTS	\$3,450,000	\$3,454,917	\$3,450,000	<b>\$3,450,000</b>
<b>TOTAL BUUSD REVENUE</b>	<b>\$45,134,804</b>	<b>\$45,074,417</b>	<b>\$48,479,968</b>	<b>\$50,492,954</b>

**CENTRAL VERMONT CAREER CENTER FY2020 - FY2022 BUDGET EXPENSE SUMMARY - DRAFT 3 1/5/21**

<u>Description</u>	<u>FY2020 Budget</u>	<u>FY2020 Actual</u>	<u>FY2021 Budget</u>	PROPOSED
				<u>FY2022 Budget</u>
Instruction/Equipment	\$363,822	\$337,143	\$439,575	\$544,901 *5
Pre-Technical Program	\$80,244	\$72,519	\$85,910	\$130,272 *1
Emergency Services	\$75,893	\$86,684	\$102,133	\$106,143
Human Services	\$77,756	\$72,215	\$0	\$0
Medical Professionals	\$41,141	\$32,242	\$31,877	\$39,241
Cosmetology	\$128,148	\$113,349	\$126,925	\$142,947
Digital Media Arts	\$76,650	\$66,555	\$78,002	\$84,438
Digital Media Arts II	\$21,500	\$11,990	\$14,850	\$47,256 *2
Electrical Technology	\$80,125	\$58,194	\$89,443	\$70,003 *4
Culinary Arts	\$111,910	\$94,860	\$98,314	\$0
Baking Arts	\$124,071	\$107,895	\$78,645	\$0
Baking/Culinary Arts	\$0	\$0	\$0	\$180,495 *3
Natural Resources	\$84,161	\$73,416	\$89,221	\$96,920
Academic & Assessment	\$154,397	\$156,033	\$99,021	\$128,122
HVAC	\$107,209	\$89,182	\$113,273	\$107,140 *4
Building Trades	\$113,298	\$97,022	\$127,759	\$114,455
Automotive Technology	\$97,032	\$73,825	\$103,651	\$86,989 *4
Cooperative Education	\$75,692	\$71,939	\$77,626	\$80,434
Co-Curricular Activities	\$20,055	\$7,053	\$20,564	\$20,500
Guidance Services	\$61,732	\$64,099	\$69,664	\$77,030
Health Services	\$25,078	\$24,449	\$28,465	\$30,281
Staff Support-Mentoring	\$1,639	\$5,421	\$2,730	\$2,760
Library Services	\$27,142	\$25,858	\$28,975	\$19,115
Technology Science	\$17,500	\$22,885	\$49,000	\$52,730
Board of Education	\$0	\$0	\$0	\$0
Office of Superintendent-Assessment	\$169,938	\$169,938	\$207,914	\$203,558
Administration	\$502,618	\$536,302	\$560,086	\$565,940
School Resource Officer	\$8,500	\$7,125	\$8,500	\$0
TAN Interest Expense	\$8,500	\$6,443	\$7,500	\$0
Facility	\$214,974	\$247,788	\$218,224	\$232,740 *6
Transportation	\$22,400	\$330	\$44,200	\$44,200
Debt Service	\$51,384	\$45,665	\$51,000	\$41,040
Special Education	\$75,404	\$72,914	\$77,389	\$81,792
Career Center Total	\$3,019,913	\$2,851,333	\$3,130,436	\$3,331,442

1) Added 10th grade program. 2) Balance not covered by grant. 3) Combined baking and clulinary arts. 4) Eliminated lab assistants-unable to recruit.  
5) Added permanent sub position. 6) Added 1 custodian position and 18% of .75/sqft construction.

**CENTRAL VERMONT CAREER CENTER - FY2022 BUDGET REVENUE SUMMARY-Draft 3 1/5/21**

<b><u>Description</u></b>	<b><u>FY22 Budget</u></b>
FY22 CVCC Expenditures	3,331,442
	-
<b>Total FY22 Budget</b>	<b><u>3,331,442</u></b>
Less Other Revenues:	
1331 Tuition Students/Adults	8,000
1990 Misc. - Reimb. for Outside Agencies	-
3113 Voc Ed Support Grant	1,324,368
3305 State-Tuition Reduction	532,800
3309 State - Salary Assist.-Coop Coordinator (35%)	35,466
3310 State - Salary Assist.-Guidance Coordinator (50%)	30,270
3312 State - Salary Assist. - Vocational Director (50%)	60,310
3312 State - Salary Assist. -Assistant Vocational Director (35%)	39,002
Carry-forward	100,000
4003 Business Revenues	5,000
	-
<b>Total Other Revenues</b>	<b><u>2,135,216</u></b>
Amount to be raised by tuitions	<u>1,196,226</u>
<b>Total CVCC Revenue</b>	<b><u>3,331,442</u></b>

## FY22 Central Vermont Career Center Projected Tuition Draft #3

Description				12/23/2020			
Total CVCC Expenditures			\$ 3,331,442	FY21 Budget: \$3,130,436	Inc. FY21 to FY22 \$ 201,006		6.4%
Less Other Revenues:							
1331	Tuition Students/Adults		\$ 8,000		*new number released by AOE Base Ed Rate		
3113	Voc Ed Support Grant		\$ 1,324,368	SHS=49 Send School=95	SHS=49X\$9197 = \$450,653 Send Sch=95X\$9197 = \$873,715	87% of \$10,571	
3305	State-Tuition Reduction		\$ 532,800	144 X\$3700(\$10,571 X.35)			
3309	State - Salary Assist.-Coop Coord.		\$ 35,466	35% of \$70,932		<div>FY21 Base Ed Rate ** estimated \$ 10,571</div>	
3310	State - Salary Assist.-Guid. Coord.		\$ 30,270	50% of \$60,541			
3312	State - Salary Assist. - Voc. Dir.		\$ 60,310	50% of \$120,621			
3312	State - Salary Assist. -Assist Voc. Dir.		\$ 39,002	35% of \$111,435			
	Balance Brought Forward		\$ 100,000	*surplus			
	Business Revenue	(Automotive/Cosmo/Bake Shop/Culinary)	\$ 5,000				
	Total Other Revenues		\$ 2,135,216				
Amount to be raised by tuitions				\$ 1,196,226			
	FTE to be billed	** estimated 9/22/20		144	FY21 was 138		
	Sending School Tuition Amount		\$ 8,307				
				Plus \$9189 state share =	\$17,496	-0.2%	Inc. FY21 to FY22
				Announced for FY21=\$17,531			-\$35
**SHS (100-103-1300-5568-00) on behalf tuition rate = \$450,653							
**SHS (100-103-1300-5569-00) tuition rate = \$407,043							

## **FY22 BUUSD BUDGET DEVELOPMENT CONSIDERATIONS –January 7, 2021**

- **DRAFT 3 - \$47,042,954 an increase of \$2,012,986 or 4.47% increase over the current budget.**
  - **Additional reductions from draft 2 include: teacher salary increase, facility construction (.75 sq ft) and equipment, technical ed. tuition, SHS teacher, BC teacher, BC behav. specialist, athletic transportation, BT supplies/books/dues,, special ed. psychological contracted services, special ed. supplies, spec. ed. directors course reimb. See details attached.**
  - **Further reductions to reach a 2% would negatively impact the students in the Barre community. This would include additional reductions of 12 instructional teachers, elimination of middle school athletics and co-curricular activities, several high school athletic programs and clubs, and special education support personnel.**
- **DRAFT 2 - \$47,694,361 an increase of \$2,664,394 or 5.92% increase over current budget.**
- This overall change of \$394,466 from draft 1 is reflected in proposed salary increase adjustment (teacher), shift in grant funded positions, and decrease in original proposed health insurance premium/HRA contributions based on open enrollment data.
- Please use the shared Google Document to ask questions of the administration in advance of the meeting. Thank you!
- The Board proposed target of no more than 2%-5% increase or not more than \$2,251,498 (5%)
- **DRAFT 1 - \$47,988,828 which is an increase of \$2,958,862 or 6.57% increase over the current budget**
- Projected salary/wages and benefits including the new state-wide health benefit plans in effect on Jan. 1, 2021, results in an increase of \$2,342,173 or 5.2%
- Remaining 1.37% increase is primarily special education

### **CVCC:**

- **Draft 3 - \$3,331,442 an increase of \$201,006, or 6.4%**
- **Draft 2 - \$3,351,972 an increase of \$221,536, or 7.08%-RAB Approved**
- **Draft 1 - \$3,377,415 which is an increase of \$246,978 or 7.89%**



FY22-Draft 3, using BT/BC/SHS Nov. 2019 enrollment #s				FY21			
Location	Budget	Enroll	Per Pupil	Location	Budget	Enroll	Per Pupil
BTMES	8,948,471	848	10,552	BTMES	8,532,900	848	10,062
SHS	9,114,328	733	12.434	SHS	9,155,182	733	12,490
BCEMS	9,298,981	884	10,519	BCEMS	8,999,636	884	10,180
CVCC	3,331,442	171	17,496*	CVCC	3,130,436	176	17,786
Central Office	5,629,389	2636	2,135	Central Office	5,312,413	2641	2,011
Special Ed.	14,021,784	542	25,870	Special Ed.	13,029,837	533	24,446
*CVCC-Announced Tuition							

#### **Audited FY20 Fund Balances**

- See FY20 BUUSD Draft Audit

#### **Tax Calculation Information**

- **Tax Commissioner Announced Property Yield - \$10,763, last year \$10,998 (235)-we anticipate this will increase**
- **Stimulus funds may help to offset ed spending-pending more information**
- **ADM-Equalized Pupils – H. 969 ADM Status Quo - Not available, using last years equalized pupil numbers.**
- **CLA – BC 94.97% / BT 79.47% - Reappraisal on target to impact FY22 tax rate in Spring 2021**

**BUUSD FY22 PROPOSED BUDGET - DRAFT 3, January 5, 2021****REDUCTIONS**

1	With a \$179,471 fund balance in food service, we are reducing maint. lines in each building by \$15,000 for annual maint. of kitchen equip.	\$45,000.00
2	Reduce facility construction lines to .75/Sq.ft-capital reserve at \$300k	\$113,550.00
3	Reduction to teachers' salary - 1%	\$157,867.00
4	Remove central office custodial contracted service, shs custodial services	\$10,100.00
5	SHS - Tech Tuition	\$40,000.00
6	SHS - 1 FTE Teacher	\$65,000.00
7	SHS - Athletic Transportation	\$10,000.00
8	BT - Reduce library supplies, principal sub wages, advertising, supplies, graduation	\$15,700.00
9	BT - Reduce supplies, books, dues throughout the budget (co-curricular, general ed., etc)	\$34,430.00
10	BC - Behavior Specialist-Resignation, not filling position	\$54,260.00
11	BC - 1 FTE Teacher, Retiring, not filling position, class size policy alignment	\$65,000.00
12	Spec. ed - Psych Contracted Services	\$20,000.00
13	Spec. ed - Supplies and field trip, general instr./SLP/Psych	\$18,000.00
14	Spec. ed - Course Reimb.	\$2,500.00

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**Draft 3, Expense Budget Increase, 4.47%****\$651,407.00**

**Reductions to 2% -- Additional \$1,098,000**

SHS Athletics	\$37,000.00
SHS Co-curricular	\$11,000.00
BT/BC Athletics Co-curricular	\$100,000.00
BT Field Trip Transp.	\$20,000.00
3 Special ed. Paraeducators	\$90,000.00
4 SHS Teachers	\$280,000.00
4 BC Teachers	\$280,000.00
4 BT Teachers	\$280,000.00

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<b>TOTAL</b>	<b>\$1,098,000.00</b>
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Average Teacher Salary/Benefits: \$70,000



State of Vermont  
Department of Taxes  
133 State Street  
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Agency of Administration

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December 21, 2020

City Clerk  
City of Barre  
PO Box 418  
Barre, VT 05641

### 2020 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2020 equalization study. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A. § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):	\$511,978,241
Equalized Education Grand List (EEGL):	\$539,082,808
<b>Common Level of Appraisal (CLA):</b>	<b>94.97% or 0.9497</b>
Coefficient of Dispersion (COD):	12.28%

For a copy of your town final computation sheet and certified sales report, please see:

[tax.vermont.gov/municipalities/reports/equalization-study](http://tax.vermont.gov/municipalities/reports/equalization-study)

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

[tax.vermont.gov/municipalities/reports/equalization-study](http://tax.vermont.gov/municipalities/reports/equalization-study)

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that



property is generally listed for less than its fair market value. A CLA below 85% or over 115% necessitates a reappraisal (32 V.S.A. § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A. § 5402). The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

**[tax.vermont.gov/education-tax-rates](http://tax.vermont.gov/education-tax-rates)**

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

**Appeals:** A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A. § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter.** Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

**[tax.vermont.gov/municipalities/reports/equalization-study](http://tax.vermont.gov/municipalities/reports/equalization-study)**

If you have any questions, please contact your **district advisor** or call 802-828-5860.

Sincerely,



Jill Remick, Director  
Property Valuation and Review

cc:

Assessor / Board of Listers  
Chair, School Board  
Chair, City Council  
Superintendent of Schools



State of Vermont  
Department of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Phone: (802) 828-5860  
Fax: (802) 828-2239

Agency of Administration

December 21, 2020

Town Clerk  
Town of Barre  
PO Box 116  
Websterville, VT 05678

### 2020 Equalization Study Results

This letter serves as notification of the results of Property Valuation and Review (PVR)'s 2020 equalization study. Every year we are required to certify the equalized education property value (EEPV or EEGL) and coefficient of dispersion (COD) for each Vermont town (32 V.S.A. § 5406). This letter also communicates the Common Level of Appraisal (CLA) for your town and explains how it will impact your homestead and nonhomestead education tax rates.

Education Grand List (from 411):	\$648,511,401
Equalized Education Grand List (EEGL):	\$815,998,196
Common Level of Appraisal (CLA):	79.47 % or 0.7947
Coefficient of Dispersion (COD):	15.38%

For a copy of your town final computation sheet and certified sales report, please see:

[tax.vermont.gov/municipalities/reports/equalization-study](http://tax.vermont.gov/municipalities/reports/equalization-study)

The **education grand list** listed here is what was reported by your town to the state on the 411 form with your town's cable (if applicable) and tax increment financing (TIF) amounts (if any) included. This number represents the town's total property value that is subject to the education property tax (from the most recent grand list available) and serves as the numerator in the computation of the CLA. Please note: tax revenue from any TIF property value is subject to allocation (32 V.S.A. § 5404a).

The **equalized education grand list (EEGL)** represents PVR's statutorily-mandated estimate of total fair market value of the education grand list in your town and serves as the denominator in the computation of the CLA. To find out more about how the equalization study is conducted, how to read the certified sales report, and additional instructions on how to appeal your results, please see the "Introduction to Vermont's Equalization Study" document at:

[tax.vermont.gov/municipalities/reports/equalization-study](http://tax.vermont.gov/municipalities/reports/equalization-study)

The **common level of appraisal (CLA)** is determined by dividing the education grand list by the equalized education grand list (32 V.S.A. § 5401). A number over 100% indicates that property in your town is generally listed for more than its fair market value. A number less than 100% indicates that



property is generally listed for less than its fair market value. A CLA below 85% or over 115% necessitates a reappraisal (32 V.S.A § 4041a). The homestead and nonhomestead tax rates in your town will be adjusted by your town's CLA (32 V.S.A § 5402). The nonhomestead rate in your town will be the statewide nonhomestead rate divided by your CLA. The homestead rate will be the town homestead rate (which is determined by the per-pupil spending of any school district(s) to which your town belongs) divided by the CLA. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment.

To get answers to many common questions about tax rates and how they are determined and to see how the current year property tax rates for your town were calculated, please see the department's education tax resources at:

**[tax.vermont.gov/education-tax-rates](http://tax.vermont.gov/education-tax-rates)**

The **coefficient of dispersion (COD)** is a measure of how fairly distributed the property tax is within your town. It is calculated as the average of the (absolute) difference of each sales ratio (list price divided by sales price) in the study from the median ratio. That result is then divided by the median ratio to get the COD, which is expressed as a percent (32 V.S.A. § 5401). A high COD means that within your town many taxpayers are paying more than their fair share and many are paying less than their fair share. A COD over 20% necessitates a reappraisal (32 V.S.A. § 4041a).

**Appeals:** A municipality may petition the director of Property Valuation and Review for a redetermination of its EEPV and/or COD (32 V.S.A § 5408). All petitions must be in writing and signed by the chair of the municipality's legislative body. Petitions should contain a plain statement of matters being appealed and a statement of the remedy being sought. **Petitions must be received by PVR by the close of business on the 35th day after mailing of this letter.** Additional instructions on appeals can be found in the "Introduction to Vermont's Equalization Study" document at:

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If you have any questions, please contact your **district advisor** or call 802-828-5860.

Sincerely,



Jill Remick, Director  
Property Valuation and Review

cc: Chair, Board of Listers  
Chair, School Board  
Chair, Select Board  
Superintendent of Schools

BARRE UNIFIED UNION SCHOOL DISTRICT  
WARNING  
FOR  
March 2, 2021  
  
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 2, 2021 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 I

To elect four members to the Barre Unified Union School District Board for the ensuing term commencing March 3, 2021 as follows:

~Two Barre Town District Directors for a term of three (3) years.

~Two Barre City District Directors for a term of three (3) years.

ARTICLE II

Shall the voters of the Barre Unified Union School District approve the school board to expend \$50,492,954, 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 \$15,881 per equalized pupil. This projected spending per equalized pupil is 5.59% higher than spending for the current year.

ARTICLE III

Shall the voters of the school district approve the school board to expend \$3,331,442, which is the amount the school board has determined necessary for the support of the Central Vermont Career Center for the ensuing fiscal year?

~~~~~

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 on Monday, March 1, 2021 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 7, 2021. Received for the record and recorded in the records of the Barre Unified Union School District on January 8, 2021.

ATTEST:

\_\_\_\_\_  
Donna Kelty, Clerk  
Barre Unified Union School District

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

\_\_\_\_\_  
Sonya Spaulding

\_\_\_\_\_  
Victoria Pompei

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

\_\_\_\_\_  
Alice Farrell

\_\_\_\_\_  
J. Guy Isabelle

\_\_\_\_\_  
Emel Cambel

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

\_\_\_\_\_  
Gina Akley

Barre Unified Union School District Board of School Directors



**BUUSD BUDGET 2021-2022 - DRAFT 3**  
**Projected Comparative Tax Rate Calculations-REVISED**  
1/7/2021

|                                                      | FY2021     | FY2022        |             | Tax rate with<br>CLA at 100%-<br>Comparative<br>purposes only! |       |
|------------------------------------------------------|------------|---------------|-------------|----------------------------------------------------------------|-------|
| Total BUUSD Expenses                                 | 48,479,968 | 50,492,954    | 4.15%       | 50,492,954                                                     | 4.15% |
| Less Local Revenues                                  | 12,445,528 | 12,445,528    |             | 12,445,528                                                     |       |
| Education Spending                                   | 36,034,440 | 38,047,426    |             | 38,047,426                                                     |       |
| Equalized Pupils                                     | 2,395.72   | 2,395.72      |             | 2,395.72                                                       |       |
| Education Spending per Equalized Pupil               | 15,041     | 15,881        | 5.59%       | 15,881                                                         | 5.59% |
| State-wide Avg. FY20 \$16,235 - <b>FY21 \$17,133</b> |            |               |             |                                                                |       |
| EdSpend/ <b>\$10,763</b> (property dollar yield)     | 136.763%   | 147.556%      |             | 147.556%                                                       |       |
| Homestead Equalized Tax Rate                         | 1.00       | 1.00          |             | 1.00                                                           |       |
| Equalized Tax Rate                                   | 1.3676     | 1.4756        |             | 1.4756                                                         |       |
| District's Equalized Pupil %                         | 100%       | 100%          |             | 100%                                                           |       |
| Equalized Rate to be assessed by city                | 1.3676     | 1.4756        |             | 1.4756                                                         |       |
| District's CLA                                       | 96.37%     | <b>94.97%</b> |             | 100.00%                                                        |       |
| <b>Barre City Homestead Rate</b>                     | 1.4191     | <b>1.5537</b> | <b>0.13</b> | 1.4756                                                         | 0.06  |

|                                                      | FY2021     | FY2022-w/o<br>reappraisal<br>results |             | Tax rate with<br>CLA at 100% |               |
|------------------------------------------------------|------------|--------------------------------------|-------------|------------------------------|---------------|
| Total BUUSD Expenses including grant funds           | 48,479,968 | 50,492,954                           | 4.15%       | 50,492,954                   | 4.15%         |
| Less Local Revenues including grant funds            | 12,445,528 | 12,445,528                           |             | 12,445,528                   |               |
| Education Spending                                   | 36,034,440 | 38,047,426                           |             | 38,047,426                   |               |
| Equalized Pupils                                     | 2,395.72   | 2,395.72                             |             | 2,395.72                     |               |
| Education Spending per Equalized Pupil               | 15,041     | 15,881                               | 5.59%       | 15,881                       | 5.59%         |
| State-wide Avg. FY20 \$16,235 - <b>FY21 \$17,133</b> |            |                                      |             |                              |               |
| EdSpend/ <b>\$10,763</b> (property dollar yield)     | 136.763%   | 147.556%                             |             | 147.556%                     |               |
| Homestead Equalized Tax Rate                         | 1.00       | 1.00                                 |             | 1.00                         |               |
| Equalized Tax Rate                                   | 1.3676     | 1.4756                               |             | 1.4756                       |               |
| District's Equalized Pupil %                         | 100%       | 100%                                 |             | 100%                         |               |
| Equalized Rate to be assessed by town                | 1.3676     | 1.4756                               |             | 1.4756                       |               |
| District's CLA                                       | 83.48%     | 79.47%                               |             | <b>100.00%</b>               |               |
| <b>Barre Town Homestead Rate</b>                     | 1.6383     | 1.8567                               | <b>0.22</b> | <b>1.4756</b>                | <b>(0.16)</b> |

1/7/2021

## Why does Barre City have a higher homestead tax rate than Barre Town?

Barre City has a higher tax rate than Barre Town because Barre City has a lower Common Level of Appraisal (CLA). This is due to Barre Town's assessed home values being closer to market values than Barre City's assessed home values. Barre Town will soon have completed a reappraisal, resulting in assessed home values being nearly equivalent to market value. This will result in an anticipated 100% CLA for Barre Town this spring.

CLA exists to make sure that a Barre Town and Barre City homeowner pay the same amount of total property taxes if their homes have the same market value. Since Barre City has a lower CLA, its tax rate needs to be higher to reflect the true market value.

At the end of the day, both residents from Barre City and Barre Town that own an equally valued home, pay an equal amount of property taxes to the state.

BARRE UNIFIED UNION SCHOOL DISTRICT ANNUAL MEETING  
WARNING  
FOR  
March 1, 2021

The legal voters of Barre Unified Union School District, are hereby warned to meet at the Spaulding High School Auditorium in the City of Barre, Vermont, on Monday, March 1, 2021 at 5:30 p.m. to act on the following articles:

- 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 determine what compensation shall be paid to the officers of the district:
- |               |                       |               |
|---------------|-----------------------|---------------|
| Moderator     | \$100                 | To Be Elected |
| Clerk         | \$100/year            | To Be Elected |
| Treasurer     | \$750/year            | To Be Elected |
| Board Members | \$2,500/year for each |               |
| Board Chair   | \$4,000/year          |               |
- ARTICLE 5. Shall the voters 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 date: provided, however, that the District is authorized by Vermont Statutes to borrow sufficient funds to meet pending obligations?  
 ARTICLE 6. To do any other business proper to come before said meeting.  
 ARTICLE 7. To adjourn.

Adopted and approved at a meeting of the Board of School Directors of Barre Unified Union School District held on January 7, 2021.  
 Received for the record and recorded in the records of the Barre Unified Union School District on January 8, 2021.

ATTEST:

Donna Kelty, Clerk  
 Barre Unified Union School District

\_\_\_\_\_  
 Paul Malone, Chair

\_\_\_\_\_  
 Sonya Spaulding, Vice-Chair

\_\_\_\_\_  
 Victoria Pompei, Clerk

\_\_\_\_\_  
 Gina Akley

\_\_\_\_\_  
 Tim Boltin

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

\_\_\_\_\_  
 Alice Farrell

\_\_\_\_\_  
 J. Guy Isabelle

\_\_\_\_\_  
 Emel Cambel

Barre Unified Union School District Board of Directors

**BARRE UNIFIED UNION SCHOOL DISTRICT  
ANNUAL MEETING**

Spaulding High School - Library  
March 2, 2020  
5:30p.m.

**PRESENT:**

Tom Koch, Moderator  
Carol Dawes, Barre City Clerk  
Donna Kelty, Barre Town Clerk  
John Pandolfo, Superintendent  
Gina Akley  
Tim Boltin – arrived at 5:42 p.m.  
Giuliano Cecchinelli  
Paul Malone  
Sonya Spaulding

**1. Call to Order**

The Moderator, Tom Koch, called the Monday, March 2, 2020, meeting to order at 5:32 p.m., which was held at Spaulding High School, 155 Ayers Street, Barre, Vermont. It was noted that there is no Article 6. Articles are warned as Articles 1f through 5, and Article 7.

Hearing no objection, the assembly agreed to waive the reading of the annual meeting agenda.

**2. Elect a Temporary Moderator**

The assembly agreed that no action was necessary. No action was taken.

**3. Act on the Articles of the Meeting**

• ***ARTICLE 1 To elect a moderator for a one-year term***

The Moderator opened the floor for nominations.

Ms. Dawes nominated Tom Koch. Mrs. Kelty seconded the nomination.  
There were no additional nominees. Nominations were closed.

**On a motion by Ms. Dawes, seconded by Mrs. Kelty, it was unanimously voted to elect Tom Koch to serve as Moderator for a one-year term.**

• ***ARTICLE 2 To elect a clerk for a one-year term***

The Moderator opened the floor for nominations.

Ms. Dawes nominated Donna Kelty. Mr. Malone seconded the motion.  
There were no additional nominees. Nominations were closed.

**On a motion by Ms. Dawes, seconded by Mr. Malone, it was unanimously voted to elect Donna Kelty to serve as Clerk for a one-year term.**

- ***ARTICLE 3 To elect a treasurer for a one-year term***

The Moderator opened the floor for nominations.

Mrs. Kelty nominated Carol Dawes. Mr. Malone seconded the motion.  
There were no additional nominees. Nominations were closed.

**On a motion by Mrs. Kelty, seconded by Mr. Malone, it was unanimously voted to elect Carol Dawes to serve as Treasurer for a one-year term.**

- ***ARTICLE 4 To determine what compensation shall be paid to the officers of the district.***

**On a motion by Ms. Dawes, seconded by Mrs. Kelty, it was unanimously voted to adopt the salaries set forth in the Warning, as compensation paid to the officers of the district.**

|                |                       |             |
|----------------|-----------------------|-------------|
| MODERATOR:     | \$100/year            | Tom Koch    |
| CLERK:         | \$100/year            | Donna Kelty |
| TREASURER:     | \$750/year            | Carol Dawes |
| BOARD MEMBERS: | \$2,500/year for each |             |
| BOARD CHAIR    | \$4,000/year          |             |

- ***ARTICLE 5 Shall the voters 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 date provided, however, that the District is authorized by Vermont Statutes to borrow sufficient funds to meet pending obligations***

**On a motion by Mr. Cecchinelli, seconded by Mrs. Akley, it was unanimously voted to adopt Article 5, as presented.**

- ***ARTICLE 7 To do any other business proper to come before said meeting***

Ms. Dawes advised that because of the current Articles of Agreement, the nomination petition deadline pushes printing of the ballots too late. Ms. Dawes advised that it would be preferable to change the petition deadline from 30 to 40 days prior to the election, to 'the sixth Monday before the election'. Ms. Dawes requested that thought be given to amending the Articles of Agreement.

Discussion was held regarding whether or not an Annual Meeting is legally required. It was noted that statute does not require the meeting. If an Annual Meeting is not held, individuals will need to run for annually elected positions utilizing petitions. The positions would then be voted on by Australian ballot. The assembly agreed that continuing to hold an Annual Meeting is the preferred method. Brief discussion was held regarding holding the Annual Meeting the week prior to the Town Meeting Day election. It was noted that the week before the Town Meeting Day election is a school vacation week and may result in a lower turnout of Board Members.

Mr. Koch thanked Mr. Pandolfo for his service, as teacher, Curriculum Director and Superintendent. Mr. Pandolfo will be missed, and the assembly wishes him well in his future endeavors.

- ***ARTICLE 8 To adjourn***

**On a motion by Mrs. Spaulding, seconded by Mrs. Akley, the assembly unanimously voted to adjourn at 5:47 p.m.**

Respectfully submitted,  
*Andrea Poulin*