

**Addendum**  
**Finance Committee Meeting**  
**March 16, 2021**

## FY22 BUUSD PROPOSED BUDGET CONSIDERATIONS - DRAFT 4, REVOTE MAY 11

[Link to Audit Pages](#)

DRAFT 1- \$47,988,828, increase of \$2,958,862 or 6.57%

DRAFT 2- \$47,694,361, increase of \$2,664,394 or 5.92% (\$294,469)

1	Reduction of salary/benefits as directed by board, settled agreements, premium rates, open enrollment information, misc. adjustments	\$294,469.00
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DRAFT 3- **\$47,042,954**, increase of \$2,012,986 or 4.47% (\$651,407)

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
<b>Draft 3, Expense Budget Increase, 4.47%</b>		<b>\$651,407.00</b>

**UPDATE: Board's goals/priorities from March 11th meeting and Administrators' responses from March 15th:**

- Share salary/wage increases for positions (admin., teachers, etc) and benefit increases.

**GENERAL FUND ONLY**

BUDGET DESCRIPTION	FY21	FY22	INCREASE/(DECREASE)	Increase	Impact on Overall Expense Budget \$47M
TOTAL SALARY/WAGES	24,984,461	25,658,726	674,265	2.7%	1.4%
TOTAL BENEFITS*	8,456,611	9,476,922	1,020,311	12.07%	2.3%

\*BC/BS premium increases 8%-18%, employer first dollar HRA, cash in lieu.

BUDGET DESCRIPTION	FY21	FY22	INCREASE/(DECREASE)	PERCENT	Impact on Overall Expense Budget \$47M
ADMINISTRATION	1,887,906	1,961,778	73,872	3.91%	.0015%
TEACHER	15,579,383	15,888,015	308,632	1.98%	.006%
PARAEDUCATORS	3,058,396	2,974,739	(83,656)	(2.74%)	
CUSTODIANS	1,246,733	1,272,136	25,403	2.04%	.0005%
BEHAVIOR INTERV (added 5 TBH SEA)	994,942	1,179,070	184,128	18.51%	.003%
OTHER-Admin support, behav spec., perm subs, subs, etc.	2,217,101	2,383,988	165,887	7%	.003%

- Consider using additional audited fund balance(\$300,000), provide details over the last two years.
  - See attached audit (page 42-43), June 30, 2019 and June 30, 2020,
  - <https://drive.google.com/file/d/1Kt1LbkAPm3dk647eudJ3n4QK2OZbhNP1/view?usp=sharing>

- Is there duplication of purchases, example using grants for prof. development and also using general fund.
  - No, there are strict requirements with CFP/Title funds. Supplement not supplant.
  
- COVID-19 funding, can we utilize this to help with budget pressures.
  - We can not use ESSER I & II to fund current positions, however we have considered unbudgeted positions that will foster student engagement, social emotional student health, and expenditures that are one-time events.
  - Barre 35 plan, ESSER II, 3,820,465 and ESSER III (?) We believe we can optimize the COVID-19 funding.
  - LEAs that receive ESSER funds may spend them on the following allowable uses:
    - 1.Purchase educational technology (including hardware, software, connectivity, and assistive technology) for students,
    - 2.Purchase sanitation supplies/contract with vendors to sanitize and clean LEA facilities,
    - 3.Provide mental health services and supports,
    - 4.Plan and implement summer, extended, and afterschool learning opportunities for students,
    - 5.Support other activities necessary to maintain LEA operations, services, and employment of existing staff,
    - 6.Plan for and coordinate continuity of learning and continuity of operations during long-term closures,
    - 7.Support activities to meet the unique needs of low-income students, students with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, students in foster care, and other vulnerable populations,
    - 8.Provide professional development and training for LEA staff on sanitation and minimizing the spread of infectious disease,
    - 9.Coordinate COVID-19 preparedness and response efforts with local units of government,
    - 10.Provide principals and other school leaders with resources to address individual school needs,
    - 11.Develop and implement procedures and systems to improve LEA preparedness and response efforts,
    - 12.Support any activity authorized by the Elementary and Secondary Education Act of 1965 as amended (ESEA), the Individuals with Disabilities

Education Act (IDEA), the Adult Education and Family Literacy Act; the Carl C. Perkins Career and Technical Education Act (Perkins); or the McKinney-Vento Homeless Assistance Act, that is not addressed above.

- Community may be looking for cuts, the percentage increase might have been perceived as too high.

**DRAFT 4 - \$46,777,954, increase of \$1,747,986 or 3.8%**

1	Allocate an additional \$300,000 from audited fund balance	\$300,000.00
2	Reduction in special education ESY - absorb in ESSER I Summer School Program	\$25,000.00
3	Reduction in tech. equipment	\$30,000.00
4	Reduction of 2 SEA BI's - include in ESSER II	\$70,000.00
5	Reduction in transportation - eliminate routes, share buses, work with provider	\$60,000.00
6	Reduction in special education group health	\$20,000.00
7	Reduction of Behavior Spec. at BT - include in ESSER II	\$50,000.00
8	Reduction in Supplies-BC	\$10,000.00
9		
	<b>Draft 4, Expense Budget Decrease</b>	<b>\$265,000.00</b>
	<b>Draft 4, Additional Revenue Applied</b>	<b>\$300,000.00</b>
	<b>TOTAL</b>	<b>\$565,000.00</b>

- Student instruction is a priority, consider equity and needs across the district.
  - Draft 3 Increases:
    - BTMES-4.82%
    - SHS-(0.45%)
    - BCEMS-3.33%
    - CENTRAL OFFICE/TRANSP./TECHNOLOGY-5.96%
    - SPEC. ED.-7.6%

**BUUSD BUDGET 2021-2022 - DRAFT 4 REVOTE MAY 11, 2021**

**Projected Comparative Tax Rate Calculations-REVISED**

3/16/2021

	FY2021	FY2022		Tax rate with CLA at 100%- Comparative purposes only!	
Total BUUSD Expenses	48,479,968	50,227,954	3.61%	50,227,954	3.61%
Less Local Revenues	12,445,528	13,045,528		13,045,528	
Education Spending	36,034,440	37,182,426		37,182,426	
Equalized Pupils-Frz 2/26/21	2,395.72	2,390.52		2,390.52	
Education Spending per Equalized Pupil State-wide Avg. FY20 \$16,235 - FY21 \$17,133	15,041	15,554	3.41%	15,554	3.41%
EdSpend/ \$11,385 (property yield)-UPDA I E	136.763%	136.619%		136.619%	
Homestead Equalized Tax Rate	1.00	1.00		1.00	
Equalized Tax Rate	1.3676	1.3662		1.3662	
District's Equalized Pupil %	100%	100%		100%	
Equalized Rate to be assessed by city	1.3676	1.3662		1.3662	
District's CLA	96.37%	<b>94.97%</b>		100.00%	
<b>Barre City Homestead Rate</b>	1.4191	<b>1.4386</b>	<b>0.02</b>	1.3662	(0.05)

	FY2021	FY2022-w/o reappraisal results		Tax rate with CLA at 100%	
Total BUUSD Expenses including grant funds	48,479,968	50,227,954	3.61%	50,227,954	3.61%
Less Local Revenues including grant funds	12,445,528	13,045,528		13,045,528	
Education Spending	36,034,440	37,182,426		37,182,426	
Equalized Pupils-Frz 2/26/21	2,395.72	2,390.52		2,390.52	
Education Spending per Equalized Pupil State-wide Avg. FY20 \$16,235 - FY21 \$17,133	15,041	15,554	3.41%	15,554	3.41%
EdSpend/ \$11,385 (property yield)-UPDATE	136.763%	136.619%		136.619%	
Homestead Equalized Tax Rate	1.00	1.00		1.00	
Equalized Tax Rate	1.3676	1.3662		1.3662	
District's Equalized Pupil %	100%	100%		100%	
Equalized Rate to be assessed by town	1.3676	1.3662		1.3662	
District's CLA	83.48%	79.47%		<b>100.00%</b>	
<b>Barre Town Homestead Rate</b>	1.6383	1.7191	<b>0.08</b>	<b>1.3662</b>	<b>(0.27)</b>

3/16/2021