

**Addendum**  
**Finance Committee Meeting**  
**December 7, 2021**

**BUUSD BUDGET 2022-23 - DRAFT 2, 12-6-21**  
**Comparative Tax Rate Calculations**

|  | FY2022        | FY2023        |               | Tax rate with<br>CLA at 100%-<br>Comparative<br>purposes only! |        |
|--|---------------|---------------|---------------|--|--------|
| <i>BUUSD BUDGET 2022-2023</i>            |               |               |               |  |        |
| Total BUUSD Expenses                     | 49,947,503    | 53,254,319    | 6.62%         | 53,254,319   | 6.62%  |
| Less Local Revenues                      | 13,290,528    | 15,662,385    |               | 15,662,385   |        |
| Education Spending                       | 36,656,975    | 37,591,934    |               | 37,591,934   |        |
| Equalized Pupils-Frz 2/26/21 (LAST YR #) | 2,390.52      | 2,390.52      |               | 2,390.52   |        |
| Education Spending per Equalized Pupil   | 15,334        | 15,725        | 2.55%         | 15,725   | 2.55%  |
| State-wide Avg. FY22 \$17,207            |               |               |               |  |        |
| EdSpend/ \$12,937 (property yield)       | 135.498%      | 121.554%      |               | 121.554%   |        |
| Homestead Equalized Tax Rate (LAST YR)   | 1.00          | 1.00          |               | 1.00   |        |
| Equalized Tax Rate                       | 1.3550        | 1.2155        |               | 1.2155   |        |
| District's Equalized Pupil %             | 100%          | 100%          |               | 100%   |        |
| Equalized Rate to be assessed by city    | 1.3550        | 1.2155        |               | 1.2155   |        |
| District's CLA (LAST YR #)               | 94.97%        | 94.97%        |               | 100.00%  |        |
| <b>Barre City Homestead Rate</b>         | <b>1.4267</b> | <b>1.2799</b> | <b>(0.15)</b> | 1.2155   | (0.21) |

|  | FY2022            | FY23              |               | Tax rate with<br>CLA at 100% |        |
|--|-------------------|-------------------|---------------|------------------------------|--------|
| Total BUUSD Expenses including grant funds | <b>49,947,503</b> | <b>53,254,319</b> | 6.62%         | 53,254,319                   | 6.62%  |
| Less Local Revenues including grant funds  | <b>13,290,528</b> | <b>15,662,385</b> |               | 15,662,385                   |        |
| Education Spending                         | <b>36,656,975</b> | <b>37,591,934</b> |               | 37,591,934                   |        |
| Equalized Pupils-Frz 2/26/21 (LAST YR)     | <b>2,390.52</b>   | <b>2,390.52</b>   |               | 2,390.52                     |        |
| Education Spending per Equalized Pupil     | <b>15,334</b>     | <b>15,725</b>     | 2.55%         | 15,725                       | 2.55%  |
| State-wide Avg. FY22 \$17,207              |                   |                   |               |                              |        |
| EdSpend/ \$11,317 (property yield)         | <b>135.498%</b>   | <b>121.554%</b>   |               | 121.554%                     |        |
| Homestead Equalized Tax Rate               | <b>1.00</b>       | <b>1.00</b>       |               | 1.00                         |        |
| Equalized Tax Rate                         | <b>1.3550</b>     | <b>1.2155</b>     |               | 1.2155                       |        |
| District's Equalized Pupil %               | <b>100%</b>       | <b>100%</b>       |               | 100%                         |        |
| Equalized Rate to be assessed by town      | <b>1.3550</b>     | <b>1.2155</b>     |               | 1.2155                       |        |
| District's CLA                             | <b>110.26%</b>    | <b>110.26%</b>    |               | 100.00%                      |        |
| <b>Barre Town Homestead Rate</b>           | <b>1.2289</b>     | <b>1.1024</b>     | <b>(0.13)</b> | 1.2155                       | (0.01) |

12/6/2021

**BUUSD FY23 BUDGET INFORMATION -- 12/7/21 REVISED**

**BUUSD DRAFT 2: \$47,254,319, 1.95% or \$901,817  
ADD \$6,000,000 in state and federal grants: \$53,254,319**

***Shall the voters of the Barre Unified Union School District approve the school board to expend \$53,254,319, (includes grants) 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 \$???? per equalized pupil. This projected spending per equalized pupil is ???% higher than spending for the current year.***

**Pending currently are the Dec. 1 tax rate calculation components:**

- Tax Commissioners announced YIELD-See letter dated 12/1/21-\$12,937 AOE Calculation-Equalized Pupil Count
- CLA-Common Level of Appraisal

**BUUSD DRAFT 1: \$46,941,657, 1.27% or \$589,156**

**CVCC DRAFT 2: \$3,512,050, 5.42%, \$180,608**

**CVCC DRAFT 1: \$3,489,727, 4.75% or \$158,285**

**There have been significant variances over the past 2 years in salary/benefit lines. Based on these actuals, we have made adjustments in salary schedule placements, wages, and benefit plan options (HRA/HSA/CASH IN LIEU).**

**DRAFT 2 Adjustments:**

- 1) Dental Premiums-increase 4%, \$8,850
- 2) Add 1 math Interventionist to BT, \$75,000
- 3) Add field trip transportation, \$50,000 (\$25K for BC/BT)
- 4) Add 2 SEA BIs for additional support/student enrollment, \$50,000
- 5) Add Special Education contracted services and tuition to independent schools, added \$144,000 (4%) to account for annual contract increases
- 6) Add \$7,000 to SHS Athletic helpers
- 7) Increase athletic coaches (all team to have assist coaches), \$95,500
- 8) Reduce SEA supply line, \$10,000
- 9) Reduce SHS Guidance contracted services, \$24,000
- 10) Reduce SHS Travel/Conf. Lines, \$5,900
- 11) Reduce miscellaneous benefit lines based on actuals, \$12,289

#### **DRAFT 1- DISTRICT-WIDE, increase 1.27%, \$589,156**

- 1) Salary/Wage increases, 3%-5%
- 2) Increase to wood chips/heating fuel based on market value
- 3) Increase permanent substitute positions across the district, this model has proven to be beneficial to students and staff
- 4) Health Ins. premiums, 10% increase (VEHI reports this is a “safe” assumption) and adjustment for HRA/HSA based on actual utilization

#### **BARRE CITY ELEMENTARY & MIDDLE SCHOOL**

- 1) Increased ESL teacher to full time, \$20,000
- 2) Reduced Reading Recovery teacher, \$35,000
- 3) Add 1 FTE Behavior Specialist, using ESSER II
- 4) Add field trip transportation, \$25,000

#### **BARRE TOWN MIDDLE & ELEMENTARY SCHOOL**

- 1) Add 1 math Interventionist, \$75,000
- 2) Add field trip transportation, \$25,000
- 3) Add 1.0 FTE Behavior Interventionist for SSC Support (GE need), using ESSER II

#### **SPAULDING HIGH SCHOOL**

- 1) Add assistant coaches for all sports, ~~\$199,000~~, ~~\$65,000~~, \$95,500
- 2) Add .25 FTE ELL, based on student needs, using ESSER II
- 3) New kiln in art, \$10,000
- 4) Increase from school-year to full-time support in Principal office, \$15,000
- 5) Add annual revitalization of Auditorium, \$10,000

#### **SPECIAL EDUCATION/SEA**

- 1) TBH 10 Paras, 3 BIs, 2 SLPs
- 2) Use ESSER funding to expand services at SEA to 7th & 8th grade students-1 special educator, 1 counselor, 2 support staff, consider lease of a bus

#### **CVCC**

- 1) Misc. adjustments to supplies to accommodate clothing allowance in each program
- 2) Increase Supplies for Pre-tech \$20,000, Cosmo \$7,000, HVAC \$5,000, ACA&ASMT \$7,000