

**ADDENDUM
FINANCE COMMITTEE MEETING
DECEMBER 15, 2022**

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
		7/1/2022 - 6/30/2023	12/7/22	12/7/2022	12/7/2022	7/1/22-6/30/23
1	BTMES 1101 PRESCHOOL	\$530,504	\$128,861	\$331,112	\$520,000	\$10,504
2	BTMES 1101 DIRECT INSTRUCTION	\$4,229,785	\$1,228,034	\$2,666,702	\$4,270,000	-\$40,215 *
3	BTMES 1102 ART	\$110,203	\$28,819	\$78,591	\$110,000	\$203
4	BTMES 1103 INTERVENTION	\$869,900	\$193,156	\$532,766	\$740,000	\$129,900 *
5	BTMES 1104 ENGLISH SECOND LANGUAGE	\$40,415	\$0	\$0	\$25,000	\$15,415
6	BTMES 1105 HEALTH & WELLNESS	\$54,127	\$14,666	\$38,804	\$54,000	\$127
7	BTMES 1106 WORLD LANGUAGE	\$78,896	\$20,070	\$47,106	\$72,000	\$6,896
8	BTMES 1108 MUSIC	\$150,427	\$40,191	\$105,910	\$150,427	\$0
9	BTMES 1109 PHYSICAL EDUCATION	\$170,278	\$42,286	\$117,863	\$165,000	\$5,278
10	BTMES 1110 TECH ED	\$36,812	\$10,672	\$24,491	\$37,000	-\$188
11	BTMES 1501 CO-CURRICULAR	\$74,600	\$23,915	\$419	\$74,600	\$0
12	BTMES 2120 SCHOOL COUNSELOR	\$170,296	\$44,884	\$120,369	\$170,296	\$0
13	BTMES 2131 HEALTH	\$184,521	\$48,257	\$126,133	\$180,000	\$4,521
14	BTMES 2141 BEHAVIOR SUPPORT	\$99,643	\$31,895	\$75,368	\$108,000	-\$8,357
15	BTMES 2220 LIBRARY	\$170,699	\$47,127	\$108,972	\$165,000	\$5,699
16	BTMES 2410 PRINCIPALS OFFICE	\$717,223	\$346,882	\$439,051	\$790,000	-\$72,777 *
17	BTMES 2610 FACILITIES	\$1,296,742	\$594,529	\$499,143	\$1,310,742	-\$14,000
18	BTMES 2660 SCHOOL RESOURCE OFFICER	\$50,000	\$8,588	\$0	\$40,000	\$10,000
19	BTMES 2716 TRANSPORTATION-EXTRA CO-	\$25,000	\$0	\$0	\$25,000	\$0
20	TOTAL 1020 BARRE TOWN SCHOOL	\$9,060,072	\$2,852,832	\$5,312,800	\$9,007,064	\$53,007
21	SHS 1101 DIRECT INSTRUCTION	\$1,306,739	\$259,789	\$407,626	\$1,240,000	\$66,739 *
22	SHS 1102 ART	\$151,106	\$43,392	\$93,856	\$150,000	\$1,106
23	SHS 1105 HEALTH & WELLNESS	\$147,351	\$40,810	\$104,282	\$147,351	\$0
24	SHS 1106 WORLD LANGUAGE	\$243,437	\$56,189	\$150,623	\$215,000	\$28,437 *
25	SHS 1108 MUSIC	\$145,817	\$35,000	\$83,064	\$140,000	\$5,817
26	SHS 1109 PHYSICAL EDUCATION	\$105,706	\$31,584	\$80,535	\$115,000	-\$9,294
27	SHS 1111 ENGLISH	\$448,818	\$115,234	\$290,522	\$420,000	\$28,818 *

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
28	SHS	1112 MATH	\$686,931	\$157,010	\$407,767	\$600,000	\$86,931 *
29	SHS	1113 SCIENCE	\$358,623	\$103,203	\$258,868	\$370,000	-\$11,377
30	SHS	1114 SOCIAL STUDIES	\$420,902	\$117,075	\$305,827	\$426,000	-\$5,098
31	SHS	1115 BUSINESS ED	\$50,300	\$13,152	\$35,757	\$52,000	-\$1,700
32	SHS	1116 WORK BASED LEARNING	\$109,837	\$29,035	\$74,408	\$109,837	\$0
33	SHS	1117 DRIVER'S ED	\$105,157	\$29,936	\$58,332	\$105,157	\$0
34	SHS	1118 PHOENIX PROG	\$169,021	\$46,640	\$124,534	\$175,000	-\$5,979
35	SHS	1301 TECHNICAL EDUCATION	\$960,000	\$408,703	\$0	\$950,000	\$10,000
36	SHS	1401 ATHLETICS	\$551,863	\$156,593	\$115,602	\$551,863	\$0
37	SHS	1501 CO-CURRICULAR	\$79,550	\$5,239	\$0	\$79,550	\$0
38	SHS	2120 SCHOOL COUNSELOR	\$543,122	\$176,740	\$379,258	\$560,000	-\$16,878
39	SHS	2131 HEALTH	\$138,668	\$46,335	\$126,049	\$175,000	-\$36,332 *
40	SHS	2141 BEHAVIOR SUPPORT	\$59,170	\$20,121	\$47,316	\$68,000	-\$8,830
41	SHS	2190 JROTC	\$125,364	\$20,498	\$54,717	\$100,000	\$25,364 *
42	SHS	2220 LIBRARY	\$148,690	\$48,420	\$109,829	\$170,000	-\$21,310 *
43	SHS	2410 PRINCIPALS OFFICE	\$735,979	\$284,150	\$387,759	\$725,000	\$10,979
44	SHS	2610 FACILITIES	\$1,259,289	\$643,171	\$5,012,001	\$1,275,000	-\$15,711
45	SHS	2711 TRANSPORTATION	\$2,000	\$0	\$0	\$2,000	\$0
46	SHS	2716 CO-CURR TRANSPORTATION	\$85,000	\$24,161	\$13,671	\$95,000	-\$10,000
47	SHS	5020 LONG TERM DEBT	\$228,000	\$253,693	\$0	\$265,000	-\$37,000 *
48	TOTAL	1276 SPAULDING HIGH SCHOOL	\$9,366,441	\$3,165,873	\$8,722,203	\$9,281,758	\$84,683
49	BCEMS	1101 PRESCHOOL	\$555,708	\$151,867	\$344,839	\$527,000	\$28,708 *
50	BCEMS	1101 DIRECT INSTRUCTION	\$4,525,649	\$1,199,123	\$2,846,935	\$4,530,000	-\$4,351
51	BCEMS	1102 ART	\$147,969	\$41,336	\$102,286	\$147,969	\$0
52	BCEMS	1103 INTERVENTION	\$219,996	\$22,182	\$58,127	\$95,000	\$124,996 *
53	BCEMS	1104 ENGLISH SECOND LANGUAGE	\$54,391	\$15,268	\$40,654	\$58,000	-\$3,609
54	BCEMS	1105 HEALTH & WELLNESS	\$79,142	\$20,362	\$54,582	\$79,142	\$0
55	BCEMS	1106 WORLD LANGUAGE	\$54,627	\$14,577	\$38,532	\$55,000	-\$373

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
56	BCEMS	1108 MUSIC	\$131,335	\$26,668	\$72,160	\$115,000	\$16,335
57	BCEMS	1109 PHYSICAL EDUCATION	\$198,879	\$51,030	\$139,836	\$198,879	\$0
58	BCEMS	1110 TECH ED	\$63,126	\$20,051	\$44,069	\$70,000	-\$6,874
59	BCEMS	1120 READING RECOVERY	\$0	\$32	\$0	\$0	\$0
60	BCEMS	1501 CO-CURRICULAR	\$64,450	\$28,119	\$480	\$65,000	-\$550
61	BCEMS	2120 SCHOOL COUNSELOR	\$339,906	\$90,287	\$240,739	\$339,906	\$0
62	BCEMS	2131 HEALTH	\$141,007	\$35,015	\$50,012	\$135,000	\$6,007
63	BCEMS	2140 PSYCHOLOGICAL SERVICES	\$50,000	\$0	\$0	\$0	\$50,000 *
64	BCEMS	2141 BEHAVIOR SUPPORT	\$575,266	\$203,901	\$528,095	\$735,000	-\$159,734 *
65	BCEMS	2220 LIBRARY	\$117,351	\$35,908	\$67,298	\$115,000	\$2,351
66	BCEMS	2410 PRINCIPALS OFFICE	\$563,699	\$233,243	\$356,151	\$599,000	-\$35,301 *
67	BCEMS	2610 FACILITIES	\$1,185,422	\$462,926	\$366,905	\$1,180,000	\$5,422
68	BCEMS	2660 SCHOOL RESOURCE OFFICER	\$85,000	\$21,381	\$0	\$85,524	-\$524
69	BCEMS	2716 EXTRA CO-CURRICULAR	\$25,000	\$0	\$0	\$25,000	
70	BCEMS	5020 LONG TERM DEBT	\$72,840	\$67,527	\$0	\$72,840	\$0
71	TOTAL	1381 BARRE CITY SCHOOL	\$9,250,762	\$2,740,803	\$5,351,700	\$9,228,260	\$22,502
72	BUUSD	2490 EARLY ED ADMIN.	\$129,769	\$54,966	\$73,519	\$132,000	-\$2,231
73	BUUSD	2711 TRANSPORTATION	\$1,483,577	\$501,274	\$1,071,139	\$1,573,000	-\$89,423 *
74	BUUSD	2212 CURRICULUM	\$300,001	\$125,729	\$106,282	\$275,000	\$25,001 *
75	BUUSD	2230 INSTRUCTIONAL TECHNOLOGY	\$305,000	\$262,091	\$10,498	\$305,000	\$0
76	BUUSD	2311 BOARD	\$364,894	\$256,262	\$13,725	\$364,894	\$0
77	BUUSD	2313 REVENUE ANTICIPATION NOTE IN	\$90,000	\$0	\$0	\$85,000	\$5,000
76	BUUSD	2320 SUPERINTENDENT	\$304,492	\$142,896	\$157,777	\$310,000	-\$5,508
78	BUUSD	2510 BUSINESS OFFICE/COPIERS	\$547,655	\$246,271	\$248,933	\$590,000	-\$42,345 *
79	BUUSD	2560 COMMUNICATION SPECIALIST	\$106,380	\$41,995	\$53,735	\$106,380	\$0
80	BUUSD	2570 HUMAN RESOURCES	\$282,499	\$124,128	\$155,449	\$295,000	-\$12,501
81	BUUSD	2580 TECHNOLOGY-Includes Erate Equip.	\$1,277,010	\$734,139	\$620,471	\$1,355,000	-\$77,990 *
82	BUUSD	2610 FACILITIES	\$261,428	\$95,507	\$120,953	\$255,000	\$6,428

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

	Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
83	BUUSD	2711 TRANSPORTATION	\$42,500	\$16,863	\$38,880	\$59,000	-\$16,500
84	BUUSD	5020 SEA LONG TERM DEBT	\$221,167	\$205,696	\$0	\$221,167	\$0
85	BUUSD	1201 SPEC ED DIRECT INSTR	\$9,657,389	\$2,860,813	\$6,338,051	\$9,657,389	\$0
86	BUUSD	1202 SPEC ED ESY	\$61,100	\$105,305	\$0	\$105,305	-\$44,205 *
87	BUUSD	1206 SEA PROGRAM	\$875,009	\$248,657	\$637,925	\$900,000	-\$24,991 *
88	BUUSD	2131 PT	\$43,825	\$13,634	\$22,646	\$41,000	\$2,825
89	BUUSD	2140 PSYCHOLOGICAL SERVICES	\$526,434	\$128,331	\$344,434	\$510,000	\$16,434
90	BUUSD	2151 SPED SLP - SPEECH LANG	\$899,531	\$238,462	\$636,621	\$897,000	\$2,531
91	BUUSD	2160 SPED OCCU THERAPIST	\$258,913	\$57,232	\$189,254	\$250,000	\$8,913
92	BUUSD	2490 SPECIAL EDUCATION ADMIN.	\$519,266	\$275,389	\$408,252	\$685,000	-\$165,734 *
93	BUUSD	2711 TRANSPORTATION	\$282,750	\$79,104	\$302,417	\$395,000	-\$112,250 *
94	BUUSD	1204 SEA PROGRAM- Non Reimb.	\$119,841	\$38,634	\$162,250	\$119,841	\$0
95	BUUSD	1214 ECSE DIRECT INSTR	\$329,409	\$48,613	\$198,558	\$329,409	\$0
96	BUUSD	1215 ECSE ESY DIRECT INSTR	\$11,100	\$5,641	\$0	\$11,100	\$0
97	BUUSD	2610 SEA FACILITY	\$236,104	\$44,051	\$46,163	\$236,104	\$0
98	BUUSD	2711 SEA TRANSPORTATION	\$40,000	\$831	\$180	\$40,000	\$0
99	TOTAL	3097 BUUSD CENTRAL SERV/SPEC. ED.	\$19,577,044	\$6,952,516	\$11,958,112	\$20,103,589	-\$526,545
100		GRAND TOTAL	\$47,254,318	\$15,712,024	\$31,344,815	\$47,620,671	-\$366,353

REVENUE- FY23

	Account Number / Description	Adopted Budget	Y-T-D Revenue	Year-end Projection
		7/1/22-6/30/23	12/7/22	7/1/22-6/30/23
101	TUITION PRESCHOOL	\$12,000	\$5,519	\$15,000
102	TUITION-SECONDARY	\$200,000	\$40,205	\$225,000
103	INTEREST REVENUE	\$125,000	\$26,155	\$110,000
104	FACILITY RENTAL	\$10,000	\$1,800	\$5,000
105	MISC REVENUE	\$200,000	\$4,492	\$75,000

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
106	COBRA INS. REVENUE	\$10,000	\$346		\$5,000	
107	VSBIT GRANTS/INS REVENUE	\$0	\$11,125		\$15,000	
108	JROTC REVENUE	\$0	\$12,571		\$50,000	
109	EDUCATION SPENDING	\$37,491,934	\$6,990,564		\$37,491,934	
110	CITY OF BARRE EDUCATION TAX	\$0	\$1,536,609		\$0	
111	TOWN OF BARRE EDUCATION TAX	\$0	\$2,374,156		\$0	
112	TRANSPORT STATE AID	\$567,516	\$0		\$600,000	
113	DRIVERS EDUCATION	\$10,000	\$0		\$10,000	
114	HIGH SCHOOL COMPLETION	\$2,000	\$0		\$2,000	
115	FUND BALANCE APPLIED	\$700,000	\$0		\$700,000	
116	GEN ED STATE PLACED	\$0	\$0		\$0	
117	SPED EXCESS COST TUITION	\$0	\$0		\$0	
118	SPEC ED MAINSTREAM BLOCK	\$0	\$0		\$0	
119	SPED INTENSIVE REIMB	\$0	\$0		\$0	
120	CENSUS BASED GRANT CBG	\$6,060,767	\$2,044,171		\$6,060,767	
121	SPED EXTRA ORD.	\$1,000,000	\$0		\$1,100,000	
122	SPED ECSE	\$200,635	\$104,316		\$208,000	
123	SPED STATE PLACED	\$500,000	\$0		\$400,000	
124	CVCC ASSESSMENT	\$164,473				
125	CVCC LEASE	\$0	\$81,950		\$282,136	
126	CVCC CONTRACTED SERVICES	\$0	\$25,951		\$147,111	
127	INDIRECT ADMIN. REIMB.	\$0			\$500,000	
128	ERATE	\$0			\$75,000	
129	GRAND TOTAL	\$47,254,325.00	\$13,259,930.00		\$48,076,948	\$822,623
130	*BUUSD SURPLUS/(DEFICIT)				\$822,623 *	

Line	Narrative 12/9/22	surplus/deficit
131	2 Additional staffing due to enrollment	-\$40,215
132	4 Work force shortage	\$129,900
133	16 Salary/Wage metric applied/overtime	-\$72,777
134	21 Cost reduction benefits due to fewer teachers and tuition	\$66,739
135	24 Cost reduction salary	\$28,437
136	27 Cost reduction salary	\$28,818

BUUSD - FY23 EXPENSE/REVENUE YEAR-END PROJECTION SUMMARY REPORT - UPDATED 12/13/22

Location	Account Number / Description	Adopted Budget	Y-T-D Expenses	Encumbrances	Year-end Projection	BALANCE
137	28 Cost reduction salary			\$86,931		
138	39 Increase due to CVCC not sharing 18%			-\$36,332		
139	41 Reduced to 1 teacher from 2			\$25,364		
140	42 Increase due to CVCC not sharing 18%			-\$21,310		
141	47 Increase due to CVCC not sharing 18%			-\$37,000		
142	49 Reduction in tuition students			\$28,708		
143	52 Workforce shortages			\$124,996		
144	63 Offset by line 64			\$50,000		
145	64 Student needs			-\$159,734		
146	66 Salaries/Wages			-\$35,301		
147	73 Fuel Charge/Prek Monitors			-\$89,423		
148	74 Salary/wages			\$25,001		
149	78 School ERP Pro Implementation			-\$42,345		
150	81 Wages/benefits and erate equipment			-\$77,990		
151	86 Student needs			-\$44,205		
152	87 Student needs-contracted teacher			-\$22,991		
153	92 Additional support for special educators			-\$165,734		
154	93 Student needs			-\$112,250		

	FY21 ACTUALS	FY22 BUDGET	FY22 ACTUALS Unaudited	FY23 BUDGET	FY24 PROPOSED BUDGET
BUUSD CURRICULUM	\$171,504	\$417,293	\$160,923	\$300,001	\$474,910
BUUSD TECHNOLOGY	\$1,295,146	\$1,175,947	\$1,253,014	\$1,277,010	\$1,422,593
BUUSD BOARD	\$332,166	\$366,594	\$331,964	\$364,894	\$367,001
BUUSD SUPERINTENDENT	\$373,889	\$295,505	\$281,204	\$304,492	\$334,743
BUUSD BUSINESS OFFICE	\$425,874	\$440,379	\$432,047	\$457,655	\$479,092
BUUSD COPIERS	\$75,901	\$90,000	\$89,985	\$90,000	\$90,000
BUUSD COMMUNICATIONS	\$83,490	\$97,538	\$94,199	\$106,380	\$119,681
BUUSD HUMAN RESOURCES	\$234,800	\$240,440	\$274,576	\$282,499	\$321,629
BUUSD FACILITIES	\$239,184	\$244,408	\$263,027	\$261,428	\$289,818
BUUSD TRANSP - LEASE	\$33,262	\$42,500	\$40,099	\$42,500	\$42,500
BCEMS PRESCHOOL	\$482,251	\$529,806	\$524,053	\$555,708	\$580,139
BTMES PRESCHOOL	\$372,214	\$543,554	\$465,313	\$530,504	\$500,783
BCEMS DIRECT INSTRUCT	\$4,883,686	\$5,617,755	\$5,176,741	\$5,475,085	\$5,568,583
BTMES DIRECT INSTRUCT	\$4,974,165	\$5,532,496	\$5,272,797	\$5,740,826	\$6,072,939
SHS DIRECT INSTRUCT	\$4,016,113	\$4,357,603	\$3,997,908	\$4,449,724	\$4,048,272
BCEMS EXTRA CURRIC	\$40,492	\$64,450	\$48,422	\$64,450	\$63,950
BTMES EXTRA CURRIC	\$48,725	\$75,200	\$70,864	\$74,600	\$74,600
SHS EXTRA CURRIC	\$56,210	\$79,350	\$70,255	\$79,550	\$89,550
BCEMS BEHAVIOR SUPPORT	\$530,533	\$536,145	\$577,011	\$575,266	\$746,027
BTMES BEHAVIOR SUPPORT	\$131,667	\$105,532	\$89,374	\$99,643	\$160,449
SHS BEHAVIOR SUPPORT	\$55,762	\$57,518	\$80,159	\$59,170	\$195,968
BCEMS SCHOOL COUNSELOR	\$311,642	\$289,292	\$326,497	\$339,906	\$352,112
BTMES SCHOOL COUNSELOR	\$156,967	\$169,304	\$153,063	\$170,296	\$175,202
SHS SCHOOL COUNSELOR	\$520,898	\$508,414	\$517,121	\$543,122	\$574,618
BCEMS HEALTH	\$113,377	\$138,637	\$108,991	\$141,007	\$156,944
BTMES HEALTH	\$163,554	\$186,504	\$172,384	\$184,521	\$190,920
SHS HEALTH	\$114,069	\$133,110	\$133,593	\$138,668	\$169,083
BCEMS PSYCHOLOGICAL	\$0	\$50,000	\$0	\$50,000	\$50,000
BCEMS LIBRARY	\$102,206	\$122,439	\$106,777	\$117,351	\$108,258
BTMES LIBRARY	\$149,009	\$167,152	\$146,836	\$170,699	\$172,736
SHS LIBRARY	\$125,629	\$151,504	\$135,231	\$148,690	\$174,359
BCEMS TECH EQUIP	\$100,609	\$95,000	\$96,367	\$95,000	\$95,000
BTMES TECH EQUIP	\$96,118	\$95,000	\$102,878	\$95,000	\$95,000
SHS TECH EQUIP	\$117,250	\$115,000	\$111,627	\$115,000	\$115,000
EARLY EDUCATION ADMIN	\$114,280	\$126,760	\$125,893	\$129,769	\$139,467
BCEMS PRINCIPALS' OFFICE	\$523,395	\$621,495	\$522,068	\$563,699	\$682,154
BTMES PRINCIPALS' OFFICE	\$584,366	\$695,196	\$711,153	\$717,223	\$812,578
SHS PRINCIPALS' OFFICE	\$657,298	\$715,357	\$640,227	\$735,979	\$763,484
BCEMS SRO	\$58,085	\$80,000	\$79,570	\$85,000	\$85,000
BTMES SRO	\$20,189	\$50,000	\$32,374	\$50,000	\$50,000
SHS SRO	\$33,043	\$0	\$0	\$0	\$0
BUUSD RAN INTEREST	\$72,807	\$105,000	\$65,107	\$90,000	\$85,000
BTMES DUPLICATING	\$45,936	\$0	\$0	\$0	\$0

BARRE UNIFIED UNION SCHOOL DISTRICT FY24 BUDGET SUMMARY-DRAFT 2, 12/9/22

	FY21 ACTUALS	FY22 BUDGET	FY22 ACTUALS	FY23 BUDGET	FY24 PROPOSED BUDGET	
BCEMS FACILITIES	\$1,177,381	\$1,135,532	\$1,343,487	\$1,185,422	\$1,270,278	
BTMES FACILITIES	\$1,257,642	\$1,272,173	\$1,381,588	\$1,296,742	\$1,347,505	
SHS FACILITIES	\$1,230,291	\$1,187,171	\$1,198,800	\$1,259,289	\$1,475,961	
BUUSD TRANSPORTATION	\$1,122,029	\$1,413,512	\$1,537,724	\$1,483,577	\$1,497,531	
BC/BT TRANSP - FIELD TRIPS	\$0	\$0	\$4,476	\$50,000	\$50,000	
SHS TECHNICAL ED TUITION	\$893,414	\$955,000	\$923,359	\$960,000	\$960,000	
SHS ATHLETICS	\$402,280	\$456,038	\$453,262	\$551,863	\$544,294	
SHS JROTC	\$166,435	\$122,092	\$76,263	\$125,364	\$119,144	
SHS TRANSP - WORK BASED	\$52	\$2,000	\$0	\$2,000	\$2,000	
SHS TRANSP - ATHLETICS	\$47,787	\$85,000	\$87,240	\$85,000	\$95,000	
BUUSD LONG TERM DEBT	\$294,513	\$425,840	\$348,998	\$522,077	\$646,173	
BUUSD SPEC ED INSTRUCTION	\$8,900,456	\$9,666,322	\$8,518,851	\$9,657,389	\$10,391,283	
BUUSD ESY SERVICES	\$29,970	\$57,200	\$64,704	\$61,100	\$103,000	
BUUSD SEA PROGRAM	\$481,174	\$900,463	\$723,709	\$875,009	\$1,205,902	
BUUSD PHYSICAL THERAPY	\$37,597	\$42,776	\$37,037	\$43,824	\$38,131	
BUUSD PSYCHOLOGICAL SERV	\$406,120	\$476,735	\$420,263	\$526,434	\$496,823	
BUUSD SPEECH LANGUAGE	\$830,831	\$924,544	\$833,845	\$899,531	\$916,636	
BUUSD OCCUPAT THERAPY	\$202,127	\$256,444	\$201,802	\$258,913	\$291,661	
BUUSD DIRECTORS - SPEC ED	\$489,578	\$534,410	\$513,686	\$519,266	\$731,706	
BUUSD TRANSP - SPEC ED	\$369,950	\$279,050	\$560,668	\$282,750	\$415,250	
BUUSD SEA NON REIMB	\$102,434	\$131,360	\$91,780	\$119,841	\$208,689	
BUUSD EARLY CHILD SPEC ED	\$232,523	\$236,582	\$286,984	\$329,409	\$265,887	
BUUSD EARLY CHILD ESY	\$5,946	\$11,080	\$3,473	\$11,100	\$11,100	
BUUSD SEA FACILITY	\$5,602	\$216,000	\$172,310	\$236,104	\$192,740	
BUUSD SEA TRANSPORTATION	\$0	\$40,000	\$17,572	\$40,000	\$40,000	
TRANSFER INTO SEA CAPITAL P	\$1,000,000	\$0	\$0	\$0	\$0	
TOTAL	\$42,723,893	\$46,352,501	\$43,683,573	\$47,254,319	\$50,406,839	6.67%
FEDERAL & STATE GRANTS	\$5,557,037	\$3,595,002	\$5,591,899	\$6,000,000	\$6,000,000	
TOTAL BUUSD EXPENSES	\$48,280,930	\$49,947,503	\$49,275,472	\$53,254,319	\$56,406,839	

BARRE UNIFIED UNION SCHOOL DISTRICT FY24 BUDGET SUMMARY - DRAFT 2, 12/13/22

	FY21 ACTUAL	FY22 REVENUE	Unaudited FY22 ACTUALS	FY23 REVENUE	FY24 REVENUE
TUITION - SENDING LEAs	\$201,025	\$200,000	\$253,291	\$200,000	\$225,000
EXCESS COST-SENDING L	\$0	\$0	\$0	\$0	\$0
PRESCHOOL TUITION	\$17,520	\$0	\$14,144	\$12,000	\$12,000
INTEREST	\$127,231	\$120,000	\$105,566	\$125,000	\$100,000
FACILITY RENTAL	\$156,789	\$10,000	\$5,260	\$10,000	\$10,000
COBRA INS.	\$21,739	\$5,000	\$8,569	\$10,000	\$10,000
HIGH SCHOOL COMPLETI	\$896	\$2,000	\$279	\$2,000	\$2,000
DRIVERS EDUCATION	\$13,421	\$8,000	\$25,502	\$10,000	\$15,000
EDUCATION SPENDING	\$36,034,440	\$36,656,975	\$36,656,975	\$37,491,934	\$40,436,602
TRANSPORTATION	\$567,516	\$567,516	\$614,660	\$567,510	\$600,000
CENSUS BLOCK ACT 173	\$0	\$0	\$0	\$6,060,767	\$5,945,602
SPEC. ED. BLOCK GRANT	\$884,021	\$889,926	\$889,926	\$0	\$0
SPEC. ED. REIMBURSEME	\$4,837,430	\$5,330,679	\$4,871,695	\$0	\$0
SPEC. ED. STATE PLACED	\$632,267	\$500,000	\$449,384	\$500,000	\$500,000
SPEC. ED EXTRAORDINAI	\$1,006,723	\$950,000	\$1,215,004	\$1,000,000	\$1,000,000
EARLY ED SPEC. ED.	\$200,410	\$200,635	\$203,789	\$200,635	\$200,635
OTHER/MISC.	\$235,213	\$108,214	\$201,725	\$200,000	\$200,000
FUND BALANCE APPLIED		\$600,000		\$700,000	\$700,000
CVCC ASSESSMENT	\$207,914	\$203,558	\$203,558	\$0	\$0
CVCC LEASE/CONTRACT SRVS				\$164,473	\$450,000
GENERAL FUND REVENUE	\$45,144,555	\$46,352,503	\$45,719,327	\$47,254,319	\$50,406,839
FED & STATE GRANTS	\$5,557,037	\$3,595,000	\$5,500,000	\$6,000,000	\$6,000,000
TOTAL BUUSD REVE	\$50,701,592	\$49,947,503	\$51,219,327	\$53,254,319	\$56,406,839

BUUSD BUDGET 2023-24 -PROPOSED & ESTIMATED 12/13/22

Comparative Tax Rate Calculations

USING \$700,000 TOWARD REVENUE

	FY2023	FY2024	
Total BUUSD Expenses	53,254,319	56,406,839	
	MINUS	MINUS	
Less Local Revenues	15,762,385	15,970,237	
	EQUALS	EQUALS	
Education Spending	37,491,934	40,436,602	7.9%
	DIVIDE BY	DIVIDE BY	
Equalized Pupils-12/12/22	2,306.85	2,203.60	
	EQUALS	EQUALS	
Education Spending per Equalized Pupil	16,252	18,350	12.9%
<small>State-wide Avg. FY23 \$18,373-FY24 \$20,155</small>	DIVIDE BY YIELD	DIVIDE BY YIELD	
EdSpend/ \$15,479 (property yield)	122.070%	118.549%	
	TIMES	TIMES	
Homestead Equalized Tax Rate	1.00	1.00	
	EQUALS	EQUALS	
Equalized Tax Rate	1.2207	1.1855	
	TIMES	TIMES	
District's Equalized Pupil %	100%	100%	
	EQUALS	EQUALS	
Equalized Rate to be assessed by city	1.2207	1.1855	
	DIVIDE BY	DIVIDE BY	
District's CLA	92.57%	92.57%	
	EQUALS	EQUALS	
Barre City Homestead Rate	1.3187	1.2806	\$ (0.04)

	FY2023	FY2024	
Total BUUSD Expenses including grant funds	53,254,319	56,406,839	
Less Local Revenues including grant funds	15,762,385	15,970,237	
Education Spending	37,491,934	40,436,602	
Equalized Pupils-1/13/22	2,306.85	2,203.90	
Education Spending per Equalized Pupil	16,252	18,348	
<small>State-wide Avg. FY23 \$18,373-FY24 \$20,155</small>	122.07%	118.53%	
EdSpend/ \$15,479 (property yield)	122.07%	118.53%	
Homestead Equalized Tax Rate	1.00	1.00	
Equalized Tax Rate	1.2207	1.1853	
District's Equalized Pupil %	100%	100%	
Equalized Rate to be assessed by town	1.2207	1.1853	
District's CLA	103.79%	103.79%	
Barre Town Homestead Rate	1.1761	1.1420	\$ (0.03)