



Spaulding High School  
Barre City Elementary and Middle School  
Barre Town Middle and Elementary School

*Chris Hennessey, M.Ed.*  
Superintendent of Schools

*A rock solid education for a lifetime of discovery.*

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## MEMORANDUM

**TO:** Barre Unified Union School District Finance Committee  
Sonya Spaulding - Chair, Paul Malone - V. Chair, Emily Reynolds, Michelle Hebert,  
John Lyons Jr.

**DATE:** November 08, 2023

**RE:** BUUSD Finance Committee Meeting  
November 13, 2023 @ 6:00 p.m.  
**In-Person:** SHS Library - 155 Ayers Street Barre VT 05641  
**Remote Options:** Google Meet - Meeting ID: [meet.google.com/xsm-kaba-zzj](https://meet.google.com/xsm-kaba-zzj)  
Phone Number: (US)+1 269-718-3149; PIN: 682 130 412#

Please Note: If you attend the meeting remotely you must state your name for the record to satisfy the Open Meeting Law

## AGENDA

1. Call to Order
2. Additions/Changes to Agenda
3. Public Comment
4. Review/Approval of Meeting Minutes
  - 4.1 Draft Meeting Minutes for October 16, 2023
5. New Business
6. Old Business
  - 6.1 FY25 Budget Development Narrative, Draft 1
  - 6.2 Budget Presentation Including Act 127 Implications
7. Items for Future Agenda
8. Next Meeting Date: December 11, 2023
9. Adjournment

## PARKING LOT OF FUTURE ITEMS

- A) Policy F20/Associated Procedures (Policy Cmt discuss after VSBA review is complete)
- B) Procedure Review
- C) Total Compensation Package
- D) New Financial System Update
- E) Explanation from AOE on the Cost Per-Pupil Formula
- F) Solar Analysis Update

## BOARD/COMMITTEE MEETING NORMS

- Keep the best interest of the school and children in mind, while balancing the needs of the taxpayers
- Make decisions based on clear information
- Honor the board's decisions
- Keep meetings short and on time
- Stick to the agenda
- Keep remarks short and to the point
- Everyone gets a chance to talk before people take a second turn
- Respect others and their ideas

# DRAFT

## BARRE UNIFIED UNION SCHOOL DISTRICT FINANCE COMMITTEE MEETING

Spaulding High School Library and Via Video Conference – Google Meet  
October 16, 2023 - 6:00 p.m.

### MINUTES

#### **COMMITTEE MEMBERS PRESENT:**

Sonya Spaulding (BC) – Chair  
Paul Malone (BT) – Vice Chair  
Michelle Hebert  
John Lyons, Jr.  
Emily Reynolds (BT)

#### **COMMITTEE MEMBERS ABSENT:**

Vacant Position (BC Board Member)

#### **OTHER BOARD MEMBERS PRESENT:**

Nancy Leclerc  
Chris Parker  
Terry Reil

#### **ADMINISTRATORS PRESENT:**

Chris Hennessey, Superintendent  
Luke Aither, SHS Co-Principal  
Emmanuel Ajanma, Director of Technology  
Stacy Anderson, Director of Special Services  
Karen Fredericks, Director of Curriculum, Instruction, and Assessment  
Carol Marold, Director of Human Resources  
Jennifer Nye, BTMES Principal  
Lisa Perreault, Business Manager  
Brenda Waterhouse, BCEMS Principal  
Ashley Young, Assistant Business Manager

#### **PUBLIC MEMBERS PRESENT:**

Stephanie Collins                  Philip Kolling                  Sarah Pregent                  Rachel Van Vliet

#### **1. Call to Order**

**The Chair, Mrs. Spaulding, called the Monday, October 16, 2023 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**

Add 5.3 Census Based Grant

**On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously voted to approve the agenda as amended.**

#### **3. Public Comment**

None.

#### **4. Approval of Minutes**

##### **4.1 Meeting Minutes From August 21, 2023**

**On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously voted to approve the Minutes of the August 21, 2023 BUUSD Finance Committee meeting.**

#### **5. New Business**

##### **5.1 FY24 Expense/Revenues**

A copy of the FY24 Expense/Revenue Report – dated 10/16/23, was distributed.

Mrs. Perreault provided a brief overview, advising that these are early projections and she is projecting very conservatively.

Mrs. Perreault advised that some areas are showing over-expenditures mainly due to salary and benefit changes, staffing changes and anticipated revenue (to off-set expenses). There is currently a slight deficit in expenditures and a considerable increase in revenues

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(primarily due to SPED extraordinary expenses). Under Act 173 extraordinary expenses are eligible for more reimbursement (anticipated revenue \$1,900,000). Mrs. Perreault advised that this report does not contain a narrative, but that information will be included in a couple of months. The Draft Audit (FY23) will be presented on 11/29/23. Concern was voiced regarding the amount expended for course reimbursement. Mr. Hennessey advised that there are many individuals on provisional or emergency licenses, who need course-work in order to obtain their licenses. In response to a query, it was noted that these expenses were not part of negotiations. There was also professional development that was paid for over the summer. Mr. Malone reiterated concern that the amount of course reimbursement is much higher than in other years, that teachers used to come out of school with all of the necessary requirements for licensure.

## 5.2 Revised Meeting Dates

After brief discussion, it was agreed that meetings will be held on; 11/13/23 (first draft) and 12/11/23. The 11/20/23 and 12/18/23 meetings are cancelled. The Committee will meet on 01/04/24 (**Thursday**). The 01/15/24 meeting is cancelled.

## 5.3 Census Based Grant

Mrs. Perreault advised that she received an e-mail from Brad James (AOE) informing the District that he made a mistake when advising about the Census Based Grant amount for FY24 (a misinterpretation of the law). The amount quoted (and budgeted for) was \$5,945,602, the amount of the error is \$139,320, and the District will actually receive \$5,806,282 (see line 120 of the report). Other districts in the state were impacted to various degrees. This matter was discussed at the VASBO meeting and it is anticipated that there will be some legislation introduced to assist with mitigation of this matter.

## 6. Old Business

### 6.1 FY25 Budget Development (including Act 127 Presentation)

A document titled 'FY25 Budget Development Narrative – Updated 10/11/23' was distributed.

A document titled 'FY25 Budgeting Information' was distributed.

Mrs. Perreault advised that many adjustments have made since the draft was shared. The increase with adjustments, results in an increase of just under 10%. The Committee agreed to review the Budget Narrative in school order. A firm number for health insurance increases will be known on 10/31/23. Mrs. Perreault provided a brief overview of the change to the VSTRS (Vermont State Teachers' Retirement System), noting that the District's contribution increases every year. Mrs. Perreault provided a brief overview of health insurance premium increases. Discussion started with the BTMES considerations. Discussion included a query regarding the addition of an HHB Coordinator, the dedicated leased vehicle, the addition of approximately 30 other staff members (including support for contracted services), reallocation of ELL services to the Central Office, the increase for overtime for Principal clerical personnel, acknowledgement that the BCEMS narrative does not include the addition of all of these staff, the issue of inadequate storage (for supplies, furniture, etc.), installation of a new sound system (a priority), the necessity of new playground equipment, acknowledgement that the financial impact of 'Other Considerations' is missing from the document and will be included in a future version, and pre-school tuition.

Discussion moved to the SHS narrative, including; the addition of a new leased vehicle (for Work Based Learning), consideration of hiring a driver for SEA, the addition of a .5 FTE para-educator for general education, increased stipends for coaches and assistant coaches, creation of a Distance Learning Coordinator (may be absorbed in CFP, previously funded with ESSER funds), a request that the next draft include more specific information on assistant coaches, and clarification that the BEA and the District are currently working on updating and negotiating Appendix B of the CBA (Collective Bargaining Agreement).

Discussion moved to the BCEMS narrative, including; the tuition increase for general education students (placed out of district), building/creation of an alternative school 'program', a suggestion that the SEA Program be expanded to accommodate these students, safety of playground equipment, absorption of ESSER positions, lack of capacity at out of district facilities, the expansion of outdoor/indoor space (including for the ECO Program), lack of storage for equipment, what happens with tuition funds when outplacement is not available, reiteration of the benefit of planning for and expanding regular education services in-house (rather than out-placement), anticipation of 3 to 5 students needing out-placement, Mr. Derner's intention to budget funds for a feasibility study (for the expansion of the SEA Program), and a query regarding the possibility of accepting tuition students from other districts (if capacity were increased).

Discussion moved to the Central Services narrative, including; absorbing Curriculum Coordinators (positions were funded by ESSER), the possibility of changing Coordinators to 'Coaches' (to qualify under the CFP Grant), a query relating to changes to the budgeted amounts for Curriculum Coordinators (budgeted differently under ESSER), a query regarding when it will be known if these positions qualify for CFP funding, prioritization of ESSER funded positions, prioritization of hiring a grant writer (to reduce the amount of items budgeted under the general fund), consideration of outsourcing some of the grant management, consideration of pursuing the 21<sup>st</sup> Century Grant, a query regarding researching the success of other district's grant writers, the proposed staff increase (shifting of budgeted lines), addition of a Hiring Coordinator/Communications Support position, and increases for supplies, meals for staff, staff appreciation, and legal fees (it was noted that there will not be negotiations for three years).

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Discussion move to the SPED and SEA narrative, including; increases for PT services, contracted services, and student tuition, the increase in the number of students qualifying for SPED, the transfer of ESSER positions to the general fund (is attrition occurring, as was the original plan?), the difficulty of drafting a budget that meets tax payer approval and meets student needs, the increase in the number of students qualifying for SPED and the rising costs associated with providing necessary services, a query regarding any legislation to address increasing SPED needs (none known), the increase in students who qualify for services due to emotional disturbance and developmental delay, FY24 budgeted amounts (tuition; \$2,400,000 and contracted services; \$2,258,694), and clarification on the difference between tuition and contracted services.

Discussion moved to the Facilities narrative, which included brief discussion regarding the increase from 75¢ SF to \$1.00 SF.

Discussion moved to the Technology narrative, which included clarification of the numbers presented in the document, an upgrade to Infinite Campus software, and that there are no known increases for software licenses.

Discussion moved to the Early Education narrative and it was noted that discussion of this budget area is in an early stage. More information will be provided at a future meeting, but it was noted that in FY24, the schools are seeing increased needs in the Early Education Department.

Enrollment data is currently unknown, work continues to be performed on grant funding, and it was noted that the dates for the Special Articles should be changed to read 2023. Special Articles will be discussed at a future meeting.

Mrs. Perreault advised regarding the Act 127 presentation, and it was noted that because free meals are provided to all students, there is no incentive for parents to complete the forms. Under-reporting of the number of families that qualify for free/reduced lunch, negatively impacts the District. The District is working on finding ways to incentivize families to complete the forms. In response to a query, Mrs. Perreault advised regarding changes to the weighting formula and how it is most likely having a negative impact on the District. Mrs. Perreault advised it's important to note that the District must stay under a 10% increase in per-pupil spending, or the District will need to go before a review board.

## **7. Items for Future Agendas**

### November 13, 2023:

- FY25 Budget Development (Draft 1)

## **8. Next Meeting Date**

The next meeting is Monday, November 13, 2023 at 6:00 p.m., at the Spaulding High School Library and via video conference. Additional meetings are scheduled for; Monday, December 11, 2023, and **Thursday**, January 4, 2024.

## **9. Adjournment**

**On a motion by Mr. Malone, seconded by Mr. Lyons, the Committee unanimously agreed to adjourn at 8:31 p.m.**

Respectfully submitted,  
*Andrea Poulin*

## FY25 BUDGET DEVELOPMENT NARRATIVE

Draft 1: Updated November 8, 2023

[Our Strategic Plan](#) guides the work of every member of our community.

General Fund Budget expense total of **\$55,421,430** an increase of **\$5,805,796** or **11.7%** higher than last year.

### Updated 11/8/23 District-Wide Salary, Wages, and Benefits Information

Salary, wages and benefits **\$40,825,760** are the highest contributing factor to the overall budget, **74%**. The BUUSD is the largest employer in Barre.

- **Salary & Wages**

- Total salary/wages are **\$30,502,287** or an increase of **\$3,291,822**, this is a 12% increase from last year. This 12% reflects increases in our most recently ratified CBAs and proposed new positions. This is an overall increase to the budget of 5.9%.

- **Benefits**

- **Health premiums** increased **16.4%** based on recommendation from VEHI, **\$5,879,267** or an increase of **\$898,077**.
- **Other benefits** (dental, HRA, HSA, Cash in lieu, life, LTD, FICA/Med, VMERS, VSTRS health assessment, etc.), **\$4,594,207** or an increase of **\$137,979**. The overall benefit increase is an increase to the budget of 1.9%.
- Adjustments were made to reflect actual group health plans in each department, previously these were reflected in general instruction lines only.
- If you have questions about any other changes in the statewide bargaining arbitration panel decision, please click [here](#).

## **Student Enrollment as of 11/2023:**

- BTMES = 859
- BCEMS = 787
- SHS = 643 (includes SEA, outside placements, early college)

## **Grant Funds:**

- \$3,500,000 (estimated) Decreased due to ESSER sunsetting
- CFP, IDEA, ESSER (sunsetting Sept. 30, 2024) - See [ARP ESSER LEA PLAN](#) on our website for more information.

## **FY23 Unaudited Fund Balances:**

- General Fund - \$996,257
- Tax Stabilization - \$1,557,962 less \$700,000 committed toward current FY24 budget
- Capital Projects - \$2,713,250 less \$615,081, spent to date in FY24 (SHS lighting, BC roof, BC truck)
- Food Service - \$1,151,124

## **Suggested Special Articles:**

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer \_\_\_\_\_ of the audited fund balance of June 30, 2023 to the Tax Stabilization Fund?

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer \_\_\_\_\_ of the audited fund balance of June 30, 2023 to the Capital Projects Fund?

## **Projected estimates to assist in calculating the tax rates:**

1. **Revenues** - most information is estimated (Census Based Grant {CBG}=\$5,517,486)
2. **Property Yield** (Estimated December 1; set by legislature in spring)
3. **LTW (Long Term Weighted) ADM (Equalized pupils)**
4. **CLA (Common Level of Appraisal)**

**ACT 127 Potential Implications: The chart below gives a hypothetical scenario for the BUUSD. Numbers are not final.**

## ACT 127 IMPACT ON BUUSD

Example	FY24 APPROVED	FY 24 ACT 127	FY(25) ACT 127
Educational Spending	\$39,645,396	\$39,645,396	\$43,720,944
Divide Pupils	2205.25	3097.47	3097.47
=Per EqPup Ed Spend	\$17,978	\$12,799	\$14,115
Divide Yield	\$15,443	\$9,687	\$9,687
=District Tax Rate	1.164	1.62	1.46 1.22 (5% max)

### **ESSER: What is happening with these positions?**

Draft 1 incorporates some, but not all, of the employees currently funded in ESSER. Regardless of funding sources, most of the positions are essential to student learning, health, and safety in the post pandemic world of public education. It is also important to understand that the majority of these positions were in the budget (either through grants or in the general fund) prior to the pandemic and the infusion of ESSER funding. A number of them were shifted into ESSER during the last two fiscal years from these other sources.

It is unknown at this time if any of these positions will be able to be funded through the CFP grant, though we are presuming that at least some of them can be. Work in this area is ongoing as well. Given what we currently know, here is our proposal for FY24 ESSER funded positions for FY25:



To be added from ESSER to the FY25 general fund:

- 1 FTE School Social Worker @ BTMES
- 1 FTE Math Interventionist @ BTMES
- 1 FTE Literacy Interventionist @ BTMES
- 1 FTE Distance Learning Coordinator @ SHS
- 1 FTE School Social Worker @ BCEMS
- 1 FTE Mental Health Professional @ BCEMS
- 1 FTE Behavior Specialist @ BCEMS
- 1 FTE Curriculum Coordinator

To NOT be added from ESSER to the FY25 general fund:

- 1 FTE Student Support Clerical @ BTMES
- 1 FTE Mental Health Professional @ SHS
- 1 FTE Mindfulness Counselor @ BCEMS
- 1 FTE Math Instructional Coach (moved to grant)
- 1 FTE Curriculum Coordinator (moved to grant)
- 1 FTE Math Interventionist @ SHS (moved to grant)
- 1 FTE Instructional Coach @ SHS (moved to grant)

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### **Barre Town Middle and Elementary School Narrative**

#### Proposed Increases

- HHB Coordinator/Behavior Specialist **\$80,000**
- ESSER funded positions:
  - 1 FTE School Social Worker **\$80,000**
  - 1 FTE Math Interventionist @ BTMES **\$80,000**
  - 1 FTE Literacy Interventionist @ BTMES **\$80,000**
- Increase preschool student tuition, based on actuals **\$20,536**
- Principals' Office clerical overtime (coverage and sub coordination) **\$20,000**

#### Other Considerations

- ELL services shifted to Central Services
- Interventionists are reflected in Central Services

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## **Spaulding High School Narrative**

### **Proposed Increases**

- Contracted services to account for Virtual High School (previously funded with ESSER) **\$10,000**
- Athletics
  - Coach contracts increased with CBA (Category 1 & 2 Varsity Asst. Coaches added) **\$55,000**
  - Contracted services (adding helpers/others line)-officials, **\$22,700**
  - Travel Conference-NIAAA Conf. **\$2,000**
  - Supplies- new football uniforms last replaced in 2016 **\$10,000**
- Physical Education supplies **\$1,000**
- Math Supplies (to align w/ FY23 actuals) **\$1,600**
- Art supplies (to align w/ FY23 actuals) **\$2,500**
- Health & Wellness supplies **\$3,800**
- Library Subscription and Contracted services **\$4,750**
- WBL Travel and Conference increase **\$5,000**
- Extra-curricular Salaries increase (5.14% increase to teacher base per Appendix B of the CBA) **\$3,600**
- ESSER funded positions:
  - 1 FTE Distance Learning Coordinator (funded through CFP Grant prior to ESSER) **\$80,000**
- Security Services/SRO **\$50,000**

### **Other Considerations**

- Shift of .5 FTE permanent sub to .5 FTE paraeducator (no budget implications)
- Combine Business Ed. with Social Studies; Financial Literacy remains a graduation requirement (no budget implications)

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## **Barre City Elementary Middle School Narrative**

### **Proposed Increases**

- 1 FTE Mental Health Counselor; 5 FTE Behavioral Interventionists for expanding services for in-house BC K-6 alternative programs. **\$350,000**
- General ed outplacement tuition **\$150,000**
- Substitute wages **\$33,980**
- Supplies **\$7,000**
- Musical Instrument Replacement **\$7,500**
- PE Supplies-mat replacement plan **\$2,600**
- Health Supplies **\$2,000**

- ESSER funded positions:
  - 1 FTE School Social Worker **\$80,000**
  - 1 FTE Mental Health Counselor **\$80,000**
  - 1 FTE Behavior Specialist **\$80,000**

Other Considerations

- ELL services shifted to Central Services
- Interventionists are reflected in Central Services

**Special Education and Spaulding Education Alternatives (SEA) Narrative**

**BUUSD Longitudinal Special Education Staffing and Child Count Data:**

	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23 (as of 3/21/23)</b>	<b>23-24 (as of 11/1/23)</b>
<b>BCEMS SPECIAL EDUCATORS</b>	17	18	17	14	15
<b>BCEMS SpEd PARAS/BIS</b>	52	40	34	36.5	34
<b>BCEMS STUDENTS ON IEPS</b>	224	223	209	221	223
<b>BTMES SPECIAL EDUCATORS</b>	12	12	12.8	13	14
<b>BTMES SpEd PARAS/BIS</b>	35	32	29	28	28
<b>BTMES STUDENTS ON IEPS</b>	159	159	176	194	205
<b>SHS &amp; SEA SPECIAL EDUCATORS</b>	11	10.25	13	6 SHS	6 SHS
				5 SEA	4 SEA
<b>SEA TEACHERS</b>	1	2	2	4	4
<b>SHS &amp; SEA SpEd PARAS/BIS</b>	17	13.5	12.5	6 SHS	6 SHS
				6.5 SEA	8.5 SEA
<b>SHS &amp; SEA STUDENTS ON IEPS</b>	157	157	160	119 SHS	149 SHS
				42 SEA	49 HS + 8

					MS
<b>BUUSD TOTALS</b>	<b>19-20</b>	<b>20-21</b>	<b>21-22</b>	<b>22-23</b>	<b>23-24</b>
<b>TOTAL SPECIAL EDUCATORS</b>	40	40.25	42.8	38	39
<b>TOTAL SpEd PARAS/BIS</b>	104	85.5	75.5	78	76.5
<b>TOTAL # STUDENTS ON IEPS</b>	540	539	545	576	634
	<b>BCEMS</b>	<b>BTMES</b>	<b>SHS</b>	<b>SEA</b>	
<b>UNFILLED SPECIAL EDUCATOR POSITIONS as of 11/1/23</b>	2	0	1	1	
<b>UNFILLED SPECIAL EDUCATION PARA/BI POSITIONS as of 11/1/23</b>	4	4	1	0	

**BUUSD CHILD COUNT BY DISABILITY CATEGORY:**

<b>PRIMARY DISABILITY - DISTRICT TOTALS</b>	<b>Dec 2020</b>	<b>Dec 2021</b>	<b>Dec 2022</b>	<b>Nov 2023</b>
INTELLECTUAL DISABILITY	31	27	27	27
SPEECH OR LANGUAGE IMPAIRMENT	35	38	35	41
VISUAL IMPAIRMENT	1	1	0	0
EMOTIONAL DISTURBANCE	115	111	114	129
OTHER HEALTH IMPAIRMENT	80	87	99	111
SPECIFIC LEARNING DISABILITY	131	134	142	145
MULTIPLE DISABILITIES	4	2	2	1
DEVELOPMENTAL DELAY	100	105	115	134
TRAUMATIC BRAIN INJURY	1	2	0	0
AUTISM SPECTRUM DISORDER	37	34	35	38
HEARING LOSS	2	2	4	5
ORTHOPEDIC IMPAIRMENT	2	2	3	3
<b>TOTAL STUDENTS</b>	<b>539</b>	<b>545</b>	<b>576</b>	<b>634</b>

*(Equitable Access-quality learning resources and Student Engagement- Multi- Tiered Systems of Supports)*

Proposed Increases

- 2 Additional Special Educators **\$160,000**
- PT services based on student needs **\$27,000**
- Extended School Year (ESY) based on actual services provided last summer and loss of ESSER grant funding **\$18,000**
- Contracted services **\$241,306**
- Student tuition **\$450,000**
- SEA-1 FTE Professional **\$80,000**
- SEA-Youth Employment Specialist, .5 FTE was grant funded **\$30,000**
- SEA-Contracted Serv. (trainings, barn design) **\$20,000**
- SEA-Supplies **\$7,000**

Other Considerations

- Barre has seen an increase of 58 students eligible for special education services from December 2022-November 2023.

**Facilities**

Proposed Reductions

- Summer custodial help, BC **\$10,000**
- Water/Sewer, BT **\$10,000**
- Custodial Supplies, BT **\$5,000**
- SEA Water/Sewer **\$1,500**
- SEA Custodial Supplies **\$4,000**
- SEA Electricity **\$10,000**

Proposed Increases

- **Construction lines increased from \$.75/sq ft to \$1.00/sq ft**  
*"Health/Wellness/Safety"*
  - BCEMS is 126,500 sq ft. an increase from last year of **\$31,500**
  - BTMES is 156,000 sq ft. an increase from last year of **\$39,000**
  - SHS is 210,000 sq. ft. an increase from last year of **\$52,500**
- Procure new snow removal contract (currently \$97,900) **\$10,000**
- 1 FTE Electrician **\$80,000**
- Custodial substitute lines in BC and BT (10K each) **\$20,000**
- Summer help line BT **\$7,500**
- Custodial wages line overtime/building checks **\$60,000**
- Water/Sewer, BC \$5,000-SHS \$5,000 **\$10,000**
- Custodial Supplies, BC **\$11,000**
- Fuel Oil, SHS **\$20,000**

- Woodchips, SHS **\$5,000**
- Sound System, BT **\$75,000**

Other Considerations

- Kitchen repairs and maintenance is being charged to the food service fund utilizing surplus in this area. In past years we have budgeted \$45,000 across the 3 buildings.
- Move all security (cameras/radios) lines into technology from facilities
- Recommendation: Capital fund, BCEMS and BTMES Playground Equipment Upgrades **\$200,000**

**Central Services Narrative**

**Curriculum**

Proposed Increases

- ESSER funded position:
  - 1 FTE Curriculum Coordinator **\$100,000**
- 1 FTE Grant Writer (increased responsibilities for current position) **\$30,000**
- Refreshments for faculty/staff on PD days **\$50,000**

**Business Office**

Proposed Increases

- Procure new copier contract **\$20,000**
- Contracted Services (School ERP Pro annual licensing fees) **\$13,000**

**Superintendent**

Proposed Increases

- Supplies **\$10,000**

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## **Board**

### Proposed Increases

- Legal services based on actuals **\$10,000**
  - Staff appreciation supplies **\$5,000**
- 

## **Human Resources**

### Proposed Increases

- .50 FTE Hiring Coordinator **\$40,000**
- 

## **Transportation**

### Proposed Increases

- STA Contracted Services **\$34,500**
  - Leased Vehicles, District-wide **\$34,000**
- 

## **Technology**

### Proposed Reductions

- Ink usage **\$5,000**

### Proposed Increases

- Equipment Replacement Plan
  - BCEMS **\$5,000**
  - BTMES **\$5,000**
  - SHS/SEA **\$15,000**
- Software **\$5,000**
- Infinite Campus SHS **\$6,000**

### Other Considerations

- Move all security (cameras/radios) lines into technology from facilities.
- 

## **Early Education Administration and ECSE**

### Proposed Increases

- 2 FTE Paraeducators (ECSE) **\$70,000**
- 

Please email your questions to: Lisa Perreault - [lperrbsu@buusd.org](mailto:lperrbsu@buusd.org) or Chris Hennessey - [chennbsu@buusd.org](mailto:chennbsu@buusd.org)

# FY25 Draft 1 Budget Information

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November 13, 2023



# FY25 Budget

- Budget Timeline Review
- DRAFT 1, Expenses and Revenues
- Act 127, What is it and how does it impact Barre

# FY25 Budget Timeline

- 1) November 13, Draft 1 presented to Finance Committee
- 2) November 29, Draft 1 presented to Board
- 3) Administrators continue to plan and prioritize based on feedback
- 4) December 1, tax commissioner announces Property YIELD
- 5) December 11, Finance Committee meeting, if available, pupil and tax rate information presented
- 6) December 20, Board meeting, Finance Committee presents budget recommendation
- 7) January 4, Finance Committee meeting
- 8) January 10, Board meeting, Finance Committee recommends budget to Board, Board approves budget and warnings

# FY 24 & 25 Budget Expenses

	<b>FY24</b>	<b>FY25</b>	<b>Percent Increase</b>
General Fund	\$49,615,633	\$55,421,430	+ 11.7%
Grants	\$6,000,000	\$3,500,000	- 42%
Total	\$55,615,633	\$58,921,430	+ 6%

# FY 24 & 25 Budget Revenues

	<b>FY24</b>	<b>FY25</b>	<b>Percent Increase</b>
General Fund	\$9,867,039	\$11,700,486	+ 19%
Grants	\$6,000,000	\$3,500,000	- 42%
Total	\$15,867,039	\$15,200,486	- 4%

## FY 24 & 25 General Fund Expenses, Revenues, Education Spending

	<b>FY24</b>	<b>FY25</b>	<b>Percent Increase</b>
Expenses	\$49,615,633	\$55,421,430	+ 11.7%
Revenues	\$9,970,237	\$11,700,486	+ 19%
<b>Education Spending</b>	<b>\$39,645,396</b>	<b>\$43,720,944</b>	<b>+ 10%</b>

# Act 127, In effect for FY25

- Signed into law in 2022
- **Changes to weighting structure implemented under Act 60 of 1997**
- Act 60 came about as a response to the Vermont Supreme Court's ruling that the current education formula violated the state's constitution
- A study determined that the formula used for determining the costs for educating students was outdated and did not reflect true costs
- The intent is to allow districts with students deemed to cost more to educate to increase services and educational capacity
- **The equalized pupil calculation will change to long-term weighted ADM starting in FY25** with new weights for students
- Equalized pupils applies different weighting based on Pre-K, Elementary, Secondary, Poverty, and ELL

# Act 127

New weights: Every student starts with a weight of 1.0

- Grade Level:
  - PreK (-0.54), Grades K-5 (0), Grades 6-8 (+0.36), Grades 9-12 (+0.39)
- Free and Reduced Lunch Status (+1.03)
- Population Density per square mile (sparsity)
  - <36 (+0.15), 36-55 (+0.12), 55-100 (+0.07)
- Small Schools by Enrollment:
  - <100 (+0.21), >100 but <250 (+0.07) \*This provision eliminates the Small School Grant
- English Language Learner status (+2.49)

# Act 127

## Factors affecting BUUSD student weights

- We have high FRL numbers in BC, low FRL numbers in BT
- Barre doesn't qualify for sparsity weights
- Barre doesn't qualify for small school status
- We have significantly low ELL numbers



# Act 127

The impact in numbers:

*FY24 Equalized Pupil Comparison (as proposed by AOE)*

	EqPupil	LTWADM	Change
Barre	2,205.25	3,097.47	+892.22

While this number is higher, Barre is still disadvantaged by the new weighting formula:

State Avg. 57.2%

Barre Avg. 42.2%

# Act 127 Rollout

- Property tax increase capped at 5% per year through FY29
- Tax cap requires per pupil spending increases to not exceed 10% per year
- Increases over 10% for per pupil spending will require review and approval from a committee made up of the secretary of education, along with 3 superintendents and 3 business managers
- Committee will not meet until after taxpayers have approved a budget

# Tax Rate

Property taxes for education are a state tax.

There are many factors outside of local control that ultimately affect local tax rates.

# Basic Homestead Tax Rate

Expenditures  
- Offsetting Revenues  
Education Spending

**Education Spending** is defined as all of the money that a school district has determined is necessary to spend in the school year, less any offsetting revenue.

# Act 127 Impact on BUUSD

## EXAMPLE

	FY24 Approved	FY24 Act 127	FY(25) ACT 127
Education Spending	\$39,645,396	\$39,645,396	43,720,944
Divide Pupils	2205.25	3097.47	3097.47
=Per EqPup Ed Spend	\$17,978	\$12,799	\$14,115
Divide Yield	\$15,443	\$9,687	\$9,687
=District Tax Rate	1.164	1.32	1.46 <b>1.22</b> (5% max)

# District Tax Rate

Expenditures

-Offsetting Revenues

Education Spending

÷ LTWADM

Per Pupil Spending

Long Term Weighted Average Daily Membership a two year weighted average of ADM (average daily membership).

Per pupil spending is how the state determines a district's cost to educate a student. This number is required to be printed on the article for the budget vote, but that requirement has been suspended as part of Act 127.

# District Tax Rate

Expenditures

-Offsetting Revenues

Education Spending

÷ LTWADM

Per Pupil Spending

÷ Property Yield

Equalized Homestead Rate

The Property Yield is the amount of the per pupil spending covered by a \$1.00 tax rate. In other words, it is the value of \$1 on your property tax bill. This figure is largely determined by overall statewide education spending.

# Homestead Tax Rate

Expenditures

-Offsetting Revenues

Education Spending

÷ LTWADM

Per Pupil Spending

÷ Property Yield

Equalized Homestead Rate

÷ Common Level of Appraisal

Actual Homestead Rate

The Common Level of Appraisal (CLA) is a method used by the state in an attempt to tax based on fair market value, since towns can go many years between re-appraisals.

*\*The Actual Homestead Rate is before any income sensitivity is applied.*



# Homestead Tax Rate Example

Expenditures	\$55,421,430
<u>-Offsetting Revenues</u>	<u>-\$11,700,486</u>
Education Spending	\$43,720,944
÷ <u>LTWADM</u>	÷ <u>3097.47</u>
Per Pupil Spending	\$ 14,115 If 10% increase, could require review, NA
÷ <u>Property Yield</u>	÷ \$ <u>9,687</u>
District Tax Rate	\$ 1.46 Capped at 5%, can't exceed 1.22 in Barre
÷ <u>Common Level of Appraisal</u>	÷ <u>90%</u>
Actual Homestead Rate	\$ 1.62 Capped rate adjusted by CLA = 1.35

# FY25 Budgeting Information

Draft 1 -

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Presented to Finance Committee Nov. 13th