



**Barre Unified Union
School District**

FY26 Budget Proposal

December 19, 2024



From the Strategic Plan

Multi-tiered system of support

Tier One Quality over quantity. High Quality Instruction Common Curriculum/proficiency standards and informative assessment system.

Tier Two Interventionists to supplement classroom instruction and coaching to develop new skills and knowledge from professional development and learning.

Tier Three Special Education Supports and Services

Board Guidance

Prioritize Strategic Plan “We need to do what is best for our students”

Level Program Budget With the exception of the Technology Integration (which means all positions in FY25 (+7.1)).

Level Funded Budget We are not recommending at this time. This would require an additional reduction of 2.7 million from FY26 Budget Proposal this evening.

Redundancy and efficiencies Use of Class Size Policy, EQS and referencing the Picus Report +6.49 FY26 Budget (2) and +5.14 FY26 Budget (3)

How Will We Address Redundancy and Efficiencies?

- FY26 Reduction of 1 FTE bookkeeper (3-2)
- Reduction of transportation coordination .5 (combine with other duties)
- Reduction of office support (combine with other duties)
- FY26 SHS AD will take on middle school athletic director at BC, when attrition occurs he will be AD for BUUSD

How Will We Address Class Size?

Grade Level	Barre City	Barre Town	Ideal
Kindergarten	1:14	1:15	16
Grade 1	1:15	1:16	18
Grade 2	1:15	1:17	18
Grade 3	1:19	1:16	18
Grade 4	1:16	1:21	20

Class Size Continued

Grade Level	Barre City	Barre Town	Ideal
Grade 5	1:15	1:20	20
Grade 6	1:13	1:20	20
Grade 7	1:19	1:16	23
Grade 8	1:18	1:19	23

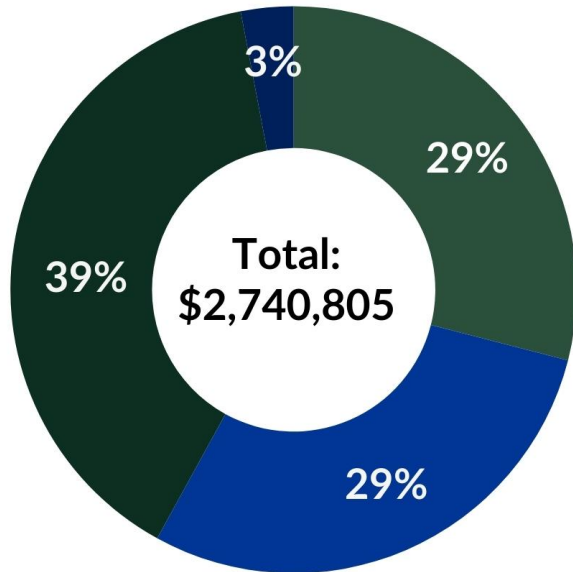
Barre City: This chart reflects reduction of 2 FTE, and 1 TBD

Class Size Continued SHS

October Enrollment, 484 + 24 Tech Students	508 (Tech number is 60 students x .4)
Number of Classes (4 per semester)	8
Enrollment x Classes	4064
Divide by Ideal Class Size	18
Number of Classes	225.77
Divide by Number of Classes Taught	6
FTEs Needed	37.6

Current FTEs: 42, Proposed budget includes reduction of 4 teaching FTEs and 1 support staff

FY26 INCREASES TO BUDGET



- **Salary - Wages, \$802,653**
- **Benefits, \$789,472**
- **Contracted Services/Tuition includes CTEs, \$1,066,680**
- **Supplies, Equipment, Building Repairs/Utilities, etc. \$82,000**

Reductions

- 1 FTE Clerical Position, \$60,000
- .5 FTE Bookkeeper shared with BC, \$40,000
- Leadership Stipends, \$10,000
- .5 FTE Transportation Coordinator
- 1 FTE SHS School Counselor, \$100,000
- 2 FTE SHS Math Teachers, \$200,000
- 1 FTE SHS Distance Learning Teacher, \$100,000
- 1 FTE General Ed. Paraeducator, \$50,000
- Preschool student tuition, \$5,000
- Music contracted services/supplies, \$3,750
- 1 FTE Behavior Specialist, \$75,000
- .5 FTE Bookkeeper, shared with BT, \$40,000
- Athletic Director, \$8,000 shared with SHS
- 3 FTE Teachers (based on class size policy/enrollment), \$300,000
- BCEMS wood chips, \$10,000
- Electricity \$5,000/building, \$15,000

Additions

- Supplies, \$6,000
- BI, \$60,000
- Transportation, STA Contracted Services at 4%, \$47,380
- Special Education Transportation, \$15,000
- Bus riders, \$25,000
- Electronic Timekeeping System, \$52,000
- Property/Liability Insurance, \$50,000
- Board Legal, \$15,000, 3 contract negotiations in FY26
- BTMES Wood chips/Fuel Oil, \$20,000
- Instruction Technology Equipment at SHS/SEA, \$20,000
- Instruction Technology Equipment at BCEMS, \$10,000
- Instruction Technology Equipment at BTMES, \$10,000
- 1 Technology Integrationist (Reduced in FY25), \$100,000
- Voice Over IP Services (VOIP)/Phone System, \$55,000 - Current hardware end-of-service date is 12/31/25, at which time it will no longer be serviceable.
- Software, \$6,000-ongoing evaluation of needs (Learn Platform software that tracks use of Internet-based digital resources across the district)
- Infinite Campus Lic., \$10,000-additional modules to track data

FY 25 & 26 Comparative Budget Expenses

	FY25	FY26	Percent Increase
General Fund	\$53,308,338	\$56,049,143	5.14%
Grants	\$3,500,000	\$3,500,000	0%
Total	\$56,808,338	\$59,549,143	4.82%

The Tax Rate: How Is This Calculated?

Total BUUSD Expenses	\$59,549,143
2) Less Local Revenues	\$15,909,955
3) Education Spending	\$43,639,188
4) FY25 Long-Term Weighted Average Daily Membership (LTWADM)	3,703.48-pending AOE corrections
5) Education Spending per LTWADM	\$11,783

How Does Barre Compare To State Averages?

Source: Tax Commissioner's Letter, December 2, 2024

Average Homestead Property Tax Rate: **1.75**

Average Per Pupil (LTWADM) Spending: **\$14,091**

Per Pupil Spending Threshold: \$15,926, Districts exceeding this amount receive tax penalty

The Tax Rate: How Is This Calculated?

6) LTWADM \$11,783, divided by Yield \$8,553, equals 1.378	1.378 w/.02 discount 1.358
7) Barre City CLA 65% Adjusted Barre Town CLA 79% Adjusted	90% 109%
8) Barre City Homestead Rate Barre Town Homestead Rate	1.509 (increase of 9 cents over last year) 1.246 (decrease of .004)
	If BCs appraisal was completed, tax rate would be .97 = 44 cent decrease

Expenses: What We Spend

1. TOTAL EXPENSES: These are the general fund expenses plus any grant-funded expenses.

General Fund Expenses = **\$56,049,143**, an increase of 5.14%,
or \$2,740,804, from FY25

Grant Expenses = \$3,500,000

TOTAL EXPENSES: \$59,549,143

THIS IS THE NUMBER YOU WILL SEE ON THE BALLOT

Revenues: What Comes In

2. GENERAL FUND REVENUE: This includes tuition from sending schools, the census based grant (special ed. Act 173), extraordinary reimbursement, interest, transportation state aid, and "miscellaneous."

General Fund Revenues = \$12,409,955

Grant Fund Revenues = \$3,500,000

TOTAL REVENUES: \$15,909,955

Education Spending = Expenses - Revenues

This is the amount that the **EDUCATION FUND must support.**

WHAT IS THE EDUCATION FUND?

- Property taxes contribute to the total Education Fund revenues in Vermont, broken down as follows:
 - * Homestead Property Tax (YOUR TAXES)
 - * Non-homestead Property Tax (From Businesses and Second Home Owners)

Act 127 Changed the Weighting Factors in FY25

Factors affecting BUUSD student weights:

- Barre's pupil counts for students who are from economically deprived backgrounds increased considerably this year and last year because Medicaid data can now be used to directly certify students for free and reduced priced meals and this fall all Barre schools became eligible for Community Eligibility Provision which means all students are weighted in this category
- *Barre doesn't qualify for sparsity weights*
- *Barre doesn't qualify for small school status*
- Barre has 18 ELL students who were reported in our ADM, Barre qualifies for a \$50,000 grant as well

Act 127

The impact in numbers:

FY24 Equalized Pupil Comparison (as proposed by AOE)

	FY24 EqPupil	FY25 LTWADM	FY26 LTWADM
Barre	2,205.25	3,703.48	Pending

What is the Impact of the Property Yield?

6) **EDUCATION SPENDING Per LTWADM:** Divide LTWADM by property yield (8,553).

$$\$11,783 / 8553 = 1.378 \text{ Act 127 Discount } \$0.02$$

\$1.358 THIS IS THE DISTRICT'S TAX RATE

New Statewide Adjusted CLA

TOWN	Estimated CLA	Estimated SACLA	Estimated Statewide Adjustment (Applied to Tax Rates)
Barre City	65%	72%	90%
Barre Town	79%	72%	109%

Why Adjust the CLA, Yield Bill

- 1) A way to smooth away the impacts of real estate fluctuations from the CLA.
- 2) This change will make the pre-CLA property tax rate closer to the post-CLA tax rate.
 - a. This is done by comparing local CLAs to the statewide average CLA

How Does the CLA Impact Our Taxes?

8) HOMESTEAD TAX RATE: The tax rates are applied per \$100 of property valuation.

1.509 TAX RATE for BC, increase of 9 cents

1.246 TAX RATE for BT, decrease of .004 cents

RECAP: How is the Tax Rate Calculated?

TAX RATE CALCULATION: Barre City

$$\$59,549,143 - \$15,909,955 =$$

$$\$43,639,188 / 3703.48 =$$

$$\$11,783 / 8553 =$$

$$1.378 - .02 / 90\% =$$

1.509

RECAP: How is the Tax Rate Calculated?

TAX RATE CALCULATION: Barre Town

$$\$59,549,143 - \$15,909,955 =$$

$$\$43,639,188 / 3,703.48 =$$

$$11,783 / 8,553 =$$

$$1.378 - .02 / 109\% =$$

1.246

Questions?

What is the School Board guidance for administration at this time?

Next Steps?