

Addendum
BUUSD Board Meeting
January 8, 2025

<i>FY26 Estimated Tax Calculation, 5.14%</i>						
		Proposed				
	FY2025	FY2026	VARIANCE			
Total General Fund Expenses	53,308,338	56,049,143	5.14%			
Total BUUSD Expenses w/Grants	56,808,338	59,549,143	4.82%			
Less Revenues	15,936,936	15,909,955	-0.17%			
Education Spending	40,871,402	43,639,188	6.77%			
LTWADM	3,703.48	3,766.95	63.47	From Brad James 11/7/25 8:35 pm		
Education Spending per LTWADM	11,036	11,585	4.97%			
EdSpend/\$8553 (SW Adj. yield)	111.6%	135.4%		Yield is 11,879		
District Tax Rate	1.116	1.354				
FY25 Tax Rate less Discount .02	1.086	1.334				
Barre City CLA, - 12/26/24	76.62%	93.45%		SW Adjustment	Actual 67.62%	
Barre City Homestead Rate	1.417	1.428	\$0.011			
Barre Town CLA, - 12/26/24	86.93%	108.51%		SW Adjustment	Actual 78.52%	
Barre Town Homestead Rate	1.249	1.230	-\$0.019			
1/7/2025						

FY26 BUDGET DEVELOPMENT NARRATIVE - Updated 1/8/25

The School District Budget should be aligned with the district's priorities-[Strategic Plan Link](#)

General Fund Expenses: \$56,049,143 or 5.14%

LTWADM Version 4- 1/7/25: 3,766.95

Per Pupil ADM: 11,585

Final CLA, adjusted at 72.36%:

- **Barre City-67.62%, State-wide Adjusted CLA: 93.45%**
- **Barre Town-78.52%, State-wide Adjusted CLA: 108.51%**
- **The common level of appraisal (CLA) adjusts the locally assessed property values to the estimated fair market value. The CLA ensures that each town is treated equally and uniformly – regardless of when they last appraised. The CLA is unique in each town and is calculated annually by the Department of Taxes.**

Preliminary estimates for tax rates using V4 LTWADM are:

BC = + 1 cent

BT = - 1 cent

Updated CTE FTEs (pending announced tuition due 1/15/25):

- Riverbend .11 FTE x
- CVCCSD 64.33 FTE x
- Essex .17 FTE x
- Green Mtn. .17 FTE x
- Randolph 4 FTE x

Does the Board wish to include a Special Article for the fund balance?

Does the Board want to approve a warning based on the current information? If so, motion can be made on the language and warning available for signatures at the Central Office.

At the last meeting, there were questions about the Excess Spending Threshold, see attached information from the AOE:
[edu-excess-spending-threshold-summary-and-tax-rate-impact.pdf](#)

Other Considerations

- Career Center tuition is status quo in this draft, pending announced tuition from CTEs. Credit due to BUUSD from CVCCSD (FY24 Overcharge) will be applied to FY26 tuition, ~~\$35,082.88 (60.34 x \$581.42)~~ Update from CVCCSD, miscalculated, now it is \$25,825 (60.34 x \$428)

Suggested Special Article:

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer **797,898** of the audited fund balance of June 30, 2024 to the Tax Stabilization Fund?

or

Shall the School District authorize the Board of School Directors of Barre Unified Union School District to transfer **797,898** of the audited fund balance of June 30, 2024 to the Capital Improvement Fund?

Or transfer to both funds Tax Stabilization and Capital Improvement Fund

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Please email your questions to:

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