

Update on Black Lives Matter Flag Raising by SBHS Students

For School Board Meeting, January 16, 2019

- On February 1, 2019, South Burlington students, with the full support of the South Burlington School District (including unanimous approval of the School Board) are raising the Black Lives Matter flag as a symbol of inclusion, especially for students of color.
- The flag will fly for the month of February this year and in the years to come.
- February is also Black History Month.
- This student-led initiative ties to the larger educational work of the school district including, but not limited to, (1) our Ends Policy and (2) staff work on equity and anti-bias education.



- Similar to the larger work of the school district, students and members of the Black Lives Matter Flag Raising Committee believe raising the Black Lives Matter flag will inspire a greater understanding of racial inequity and steps we may each take to address that inequity.
- Information about the event will be shared on our website.

Statement of Intent from the Students, Staff and Community Members on the Black Lives Matter Flag Raising Committee

South Burlington students, with the full support of the South Burlington School District, are raising the Black Lives Matter flag. The flag signifies our commitment to creating a just, equitable, and empathetic world. It is a symbol of inclusion, especially for our students of color.

(continued on next page...)

C

O

C

Injustice and racism are an ongoing struggle in our nation and our South Burlington Community. This continues to traumatize and exclude traditionally marginalized groups. The Black Lives Matter movement affirms the value of Black Lives in response to the racism that infiltrates every institution in the United States.

Our purpose is to engage our school community in hopes that all will leave with a greater understanding of racial inequity, more specifically its impact throughout Vermont and our country as a whole. The flag will be a reminder that history, including Black history, is not just something of the past. History is constantly being made, and this flag and this movement are a part of it.

The raising of the Black Lives Matter flag is our kick-off to Black History Month. We intend for it to generate a courageous, community-wide conversation about racial inequity and recognize a month of celebration of the achievements of Black Americans and their contributions to our country.

C

O

C

SOUTH BURLINGTON SCHOOL DISTRICT

January 10, 2019

School Choice Capacity For School Board Consideration and Action at the January 16, 2019 Board Meeting

OVERVIEW

On or before February 1 each year, the board of a high school shall define and announce its capacity to accept students under Title 16, Section 822a Public School Choice. Guidelines may include limits based on the capacity of the program, class, grade, school building, measurable adverse financial impact, or other factors, but may not be based on the need to provide special education services. This section of the law covers many other aspects including lottery, application and notification, enrollment, tuition and other costs, as well as several other topics.

Section 822a (g) says that unless the sending and receiving school agree to a different arrangement, no tuition or other cost shall be charged to the district or paid to the sending district... When this law went into effect in 2012, it had, and continues to have an impact on the number of students we accept as a district. Previously, the district accepted many more students than chose to attend other schools and was able to cover the costs of education with payments from the sending district.

In the current school year (FY 2019), there are two (2) students here under school choice. We currently have nine (9) students attending South Burlington High School through the Big Picture Program under a year-to-year agreement for payment with the Mt. Mansfield Modified Union School District.

RECOMMENDATION

In the absence of the exchange of tuition, it does not make sense to accept students who come without tuition. We recommend that the South Burlington School District Public School Choice Cap be set at one (1) for the 2019-2020 school year and that no additional siblings be provided the opportunity to attend as had been stipulated by the Board at its' February 18, 2015 meeting.

David Young
Superintendent of Schools



**Office of Operations &
Finance**

Memo

To: Board of School Directors
From: Amadee B. Denton, Business Manager
cc: David Young
Date: 01/02/2019
Re: FY 20 Board Budget

Attached you will find a report of the Board of School Directors budget at the object level. This reports shows FY 2018 Budget and Actual expenses, FY19 budget with year to date actual expenses and FY20 Budget. The FY20 budget figures were entered with level funding with one exception. The dues line was increased as per the recommendation of the VSBA in a letter dated December 5, 2018 regarding the dues assessment.

Please review and let me know if you have any questions or would like further details on the expenses by line. If you wish to make any adjustments, if those could be communicated to me by Monday, January 7, 2019, I can have the budget ready for the Budget Meeting on Wednesday, January 9, 2019.

Thank you

1111



South Burlington School District

SB School Board Budget

Account Number / Description	FY2018 Budget 7/1/2017 - 6/30/2018	FY2018 Actual 7/1/2017 - 6/30/2018	FY2019 Budget 7/1/2018 - 6/30/2019	FY 2019 Actual YTD 7/1/2018 - 6/30/2019	FY20 Budget 7/1/2019 - 6/30/2020
01-100-2310-50110-000-0-000 School Board Award Funds	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
01-100-2310-50111-000-0-000 School Director Salaries	\$2,750.00	\$2,500.00	\$3,749.50	\$3,750.00	\$3,749.50
01-100-2310-50114-000-0-000 Secretarial Salaries	\$0.00	\$0.00	\$0.00	\$4,467.46	\$0.00
01-100-2310-50130-000-0-000 Overtime Salaries	\$1,500.00	\$1,180.79	\$1,500.00	\$537.75	\$1,500.00
01-100-2310-50220-000-0-000 Social Security	\$191.25	\$166.33	\$191.25	\$41.13	\$191.25
01-100-2310-50221-000-0-000 Social Security	\$191.25	\$191.25	\$286.88	\$286.90	\$286.88
01-100-2310-50224-000-0-000 Social Security	\$0.00	\$0.00	\$0.00	\$341.79	\$0.00
01-100-2310-50252-000-0-000 Workers' Compensation	\$13.34	\$15.47	\$16.48	\$0.00	\$17.00
01-100-2310-50330-000-0-000 Purchased Services	\$5,000.00	\$2,340.00	\$7,000.00	\$450.20	\$7,000.00
01-100-2310-50336-000-0-000 Negotiations Services	\$0.00	\$2,726.60	\$0.00	\$0.00	\$0.00
01-100-2310-50443-000-0-000 Copier Usage	\$1,650.00	\$1,650.00	\$1,650.00	\$0.00	\$1,650.00
01-100-2310-50531-000-0-000 Postage	\$1,000.00	\$6.70	\$500.00	\$0.00	\$500.00
01-100-2310-50540-000-0-000 Advertising/Marketing	\$5,500.00	\$3,503.00	\$0.00	\$252.00	\$0.00
01-100-2310-50550-000-0-000 Printing	\$2,500.00	\$0.00	\$1,250.00	\$0.00	\$1,250.00
01-100-2310-50585-000-0-000 Conferences	\$1,000.00	\$781.00	\$1,500.00	\$1,192.57	\$1,500.00
01-100-2310-50588-000-0-000 Professional Development	\$500.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
01-100-2310-50612-000-0-000 General Supplies	\$2,500.00	\$1,251.89	\$2,500.00	\$32.70	\$2,500.00
01-100-2310-50640-000-0-000 Books & Periodicals	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
01-100-2310-50734-000-0-000 Equipment <1,000.00	\$8,000.00	\$300.00	\$0.00	\$836.51	\$0.00
01-100-2310-50810-000-0-000 Dues	\$5,700.00	\$5,840.56	\$6,000.00	\$7,660.00	\$9,761.00
01-100-2310-50890-000-0-000 Miscellaneous Services	\$1,000.00	\$163.95	\$1,500.00	\$0.00	\$1,500.00
GRAND TOTAL	\$39,995.84	\$23,617.54	\$32,144.11	\$20,849.01	\$35,905.63

Dues assessment from VSBA



South Burlington School District

January 17, 2019

To: The South Burlington School Board

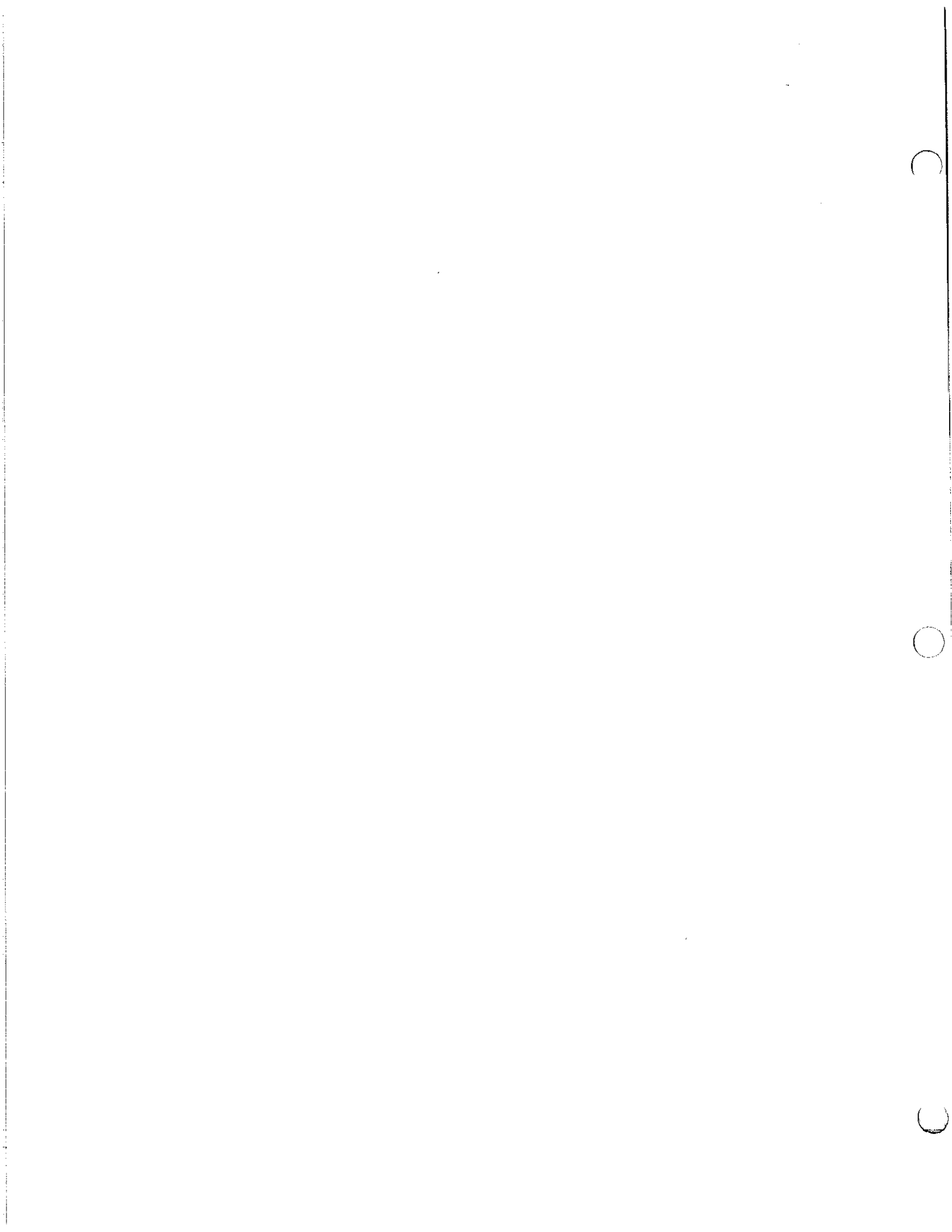
From: David R. Young, Superintendent

Re: Questions & Comments from the School Board

Question	Response																																																				
<p>Page 6 – Your percentages in the breakdown seem to be calculated by comparing the categories to the new budget versus the old budget. For example \$1,018,993 is 1.97% of the FY 20 proposed budget rather than the FY 19 budget. It should say that amount is 2.05% out of the 4.15% ($\\$1,018,993/\\$49,686,166 = 2.05\%$). \$538,074 accounts for 1.08% out of the 4.15%.</p>	<p>When preparing the budget we were looking at the 4.15% increase as the basis for our calculations and used the FY20 as our denominator to show what % increase each area we highlighted counted for. Here is a chart using the FY19 as the denominator:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th></th> <th style="text-align: right;">Amount</th> <th style="text-align: right;">Percentage</th> </tr> </thead> <tbody> <tr><td>Salary/Benefit increase</td><td style="text-align: right;">\$1,018,993</td><td style="text-align: right;">2.07%</td></tr> <tr><td>Increases in cont. services</td><td style="text-align: right;">\$538,074</td><td style="text-align: right;">1.09%</td></tr> <tr><td>EEE Program additions</td><td style="text-align: right;">\$196,380</td><td style="text-align: right;">0.40%</td></tr> <tr><td>Red. of Pmts PreK Private Providers</td><td style="text-align: right;">-\$50,000</td><td style="text-align: right;">-0.10%</td></tr> <tr><td>Net of 9 FTE redu & 5 FTE Inc Spec. Ed</td><td style="text-align: right;">\$160,545</td><td style="text-align: right;">0.33%</td></tr> <tr><td>.5 FTE Guidance at High School</td><td style="text-align: right;">\$41,081</td><td style="text-align: right;">0.08%</td></tr> <tr><td>1 FTE Security</td><td style="text-align: right;">\$43,846</td><td style="text-align: right;">0.09%</td></tr> <tr><td>.73 FTE Office of Oper/Finance</td><td style="text-align: right;">\$46,799</td><td style="text-align: right;">0.09%</td></tr> <tr><td>.12 FTE Asst Student Mentor Coord.</td><td style="text-align: right;">\$4,374</td><td style="text-align: right;">0.01%</td></tr> <tr><td>Program Contingency</td><td style="text-align: right;">\$100,000</td><td style="text-align: right;">0.20%</td></tr> <tr><td>Maint & Facility Projects</td><td style="text-align: right;">\$134,941</td><td style="text-align: right;">0.27%</td></tr> <tr><td>Lease of 2 buses</td><td style="text-align: right;">\$39,335</td><td style="text-align: right;">0.08%</td></tr> <tr><td>Other areas adjusted in total</td><td style="text-align: right;">-\$214,001</td><td style="text-align: right;">-0.43%</td></tr> <tr><td></td><td style="text-align: right;">\$2,060,367</td><td style="text-align: right;">4.18%</td></tr> </tbody> </table>		Amount	Percentage	Salary/Benefit increase	\$1,018,993	2.07%	Increases in cont. services	\$538,074	1.09%	EEE Program additions	\$196,380	0.40%	Red. of Pmts PreK Private Providers	-\$50,000	-0.10%	Net of 9 FTE redu & 5 FTE Inc Spec. Ed	\$160,545	0.33%	.5 FTE Guidance at High School	\$41,081	0.08%	1 FTE Security	\$43,846	0.09%	.73 FTE Office of Oper/Finance	\$46,799	0.09%	.12 FTE Asst Student Mentor Coord.	\$4,374	0.01%	Program Contingency	\$100,000	0.20%	Maint & Facility Projects	\$134,941	0.27%	Lease of 2 buses	\$39,335	0.08%	Other areas adjusted in total	-\$214,001	-0.43%		\$2,060,367	4.18%							
	Amount	Percentage																																																			
Salary/Benefit increase	\$1,018,993	2.07%																																																			
Increases in cont. services	\$538,074	1.09%																																																			
EEE Program additions	\$196,380	0.40%																																																			
Red. of Pmts PreK Private Providers	-\$50,000	-0.10%																																																			
Net of 9 FTE redu & 5 FTE Inc Spec. Ed	\$160,545	0.33%																																																			
.5 FTE Guidance at High School	\$41,081	0.08%																																																			
1 FTE Security	\$43,846	0.09%																																																			
.73 FTE Office of Oper/Finance	\$46,799	0.09%																																																			
.12 FTE Asst Student Mentor Coord.	\$4,374	0.01%																																																			
Program Contingency	\$100,000	0.20%																																																			
Maint & Facility Projects	\$134,941	0.27%																																																			
Lease of 2 buses	\$39,335	0.08%																																																			
Other areas adjusted in total	-\$214,001	-0.43%																																																			
	\$2,060,367	4.18%																																																			
<p>Page 6 – How can 1.35 FTE account for .85% of the 4.15%? Wouldn't that mean they account for \$422,332 in increased expenses? ($0.85\% * \\$49,686,166 = \\$422,332$) That seems really high. If the FTE increase doesn't account for that much, where is the rest of the \$2,060,367 coming from?</p>	<p>Below is a table that outlines the net increase in the proposed staff changes.</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: left;">Position name:</th> <th style="text-align: center;">FTE</th> <th style="text-align: center;">Salary</th> <th style="text-align: center;">Total Resource</th> </tr> </thead> <tbody> <tr><td>New Teachers at Elementary Level Special Ed.</td><td style="text-align: center;">5</td><td style="text-align: right;">\$ 80,979</td><td style="text-align: right;">\$404,895</td></tr> <tr><td>Paraeducator reductions</td><td style="text-align: center;">-9</td><td style="text-align: right;">\$ (27,150)</td><td style="text-align: right;">-\$244,350</td></tr> <tr><td>EEE Teacher</td><td style="text-align: center;">1</td><td style="text-align: right;">\$ 80,979</td><td style="text-align: right;">\$80,879</td></tr> <tr><td>EEE Speech</td><td style="text-align: center;">1</td><td style="text-align: right;">\$ 80,979</td><td style="text-align: right;">\$ 80,979</td></tr> <tr><td>Paraeducator</td><td style="text-align: center;">1</td><td style="text-align: right;">\$ 34,522</td><td style="text-align: right;">\$ 34,522</td></tr> <tr><td>Guidance at HS</td><td style="text-align: center;">0.5</td><td style="text-align: right;">\$ 41,081</td><td style="text-align: right;">\$ 41,081</td></tr> <tr><td>Security for District</td><td style="text-align: center;">1</td><td style="text-align: right;">\$ 43,846</td><td style="text-align: right;">\$43,846</td></tr> <tr><td>Office of Operations/Finance Asst.</td><td style="text-align: center;">0.73</td><td style="text-align: right;">\$ 46,799</td><td style="text-align: right;">\$ 46,799</td></tr> <tr><td>Asst Mentoring Coordinator</td><td style="text-align: center;">0.12</td><td style="text-align: right;">\$ 4,374</td><td style="text-align: right;">\$4,374</td></tr> <tr><td>Total FTE resource increase</td><td style="text-align: center;">1.35</td><td></td><td style="text-align: right;">\$493,025</td></tr> <tr><td>Reconciliation of less PreK outside placement expense</td><td></td><td></td><td style="text-align: right;">(\$50,000)</td></tr> <tr><td></td><td></td><td></td><td style="text-align: right;">\$443,025</td></tr> </tbody> </table>	Position name:	FTE	Salary	Total Resource	New Teachers at Elementary Level Special Ed.	5	\$ 80,979	\$404,895	Paraeducator reductions	-9	\$ (27,150)	-\$244,350	EEE Teacher	1	\$ 80,979	\$80,879	EEE Speech	1	\$ 80,979	\$ 80,979	Paraeducator	1	\$ 34,522	\$ 34,522	Guidance at HS	0.5	\$ 41,081	\$ 41,081	Security for District	1	\$ 43,846	\$43,846	Office of Operations/Finance Asst.	0.73	\$ 46,799	\$ 46,799	Asst Mentoring Coordinator	0.12	\$ 4,374	\$4,374	Total FTE resource increase	1.35		\$493,025	Reconciliation of less PreK outside placement expense			(\$50,000)				\$443,025
Position name:	FTE	Salary	Total Resource																																																		
New Teachers at Elementary Level Special Ed.	5	\$ 80,979	\$404,895																																																		
Paraeducator reductions	-9	\$ (27,150)	-\$244,350																																																		
EEE Teacher	1	\$ 80,979	\$80,879																																																		
EEE Speech	1	\$ 80,979	\$ 80,979																																																		
Paraeducator	1	\$ 34,522	\$ 34,522																																																		
Guidance at HS	0.5	\$ 41,081	\$ 41,081																																																		
Security for District	1	\$ 43,846	\$43,846																																																		
Office of Operations/Finance Asst.	0.73	\$ 46,799	\$ 46,799																																																		
Asst Mentoring Coordinator	0.12	\$ 4,374	\$4,374																																																		
Total FTE resource increase	1.35		\$493,025																																																		
Reconciliation of less PreK outside placement expense			(\$50,000)																																																		
			\$443,025																																																		



<p>Page 11 – Additions (717,301) plus increases in salaries (1,018,993) plus other continuing services (538,074) gets me to \$2,274,368, which is higher than the proposed increase of \$2,060,367 – What am I missing?</p>	<p>The difference in the \$2,274,368 and the actual budget increase of \$2,060,367 comes from adjustments, both upward and downward, in other areas of the budget that are shown in the details but where not highlighted as significant reportable adjustments.</p>
<p>Page 15</p> <ul style="list-style-type: none"> a. Why is tuition income expected to go down? Aren't we expecting more tuition students? b. Just so I'm clear – Under state grant funds, the loss of \$237,349 of extraordinary reimbursement is being replaced by \$56,506 of increase in the mainstream block grant? Is that correct? Am I oversimplifying? 	<ul style="list-style-type: none"> a. When building the budget, we use the FY19 actual rate which was lower than the FY18 tuition rate. We budgeted for 190 students which is the same as the FY19 budget to leave a little room for any student choices made. b. The extraordinary reimbursement is down due to a change in the funding formula for those students. Historically when a district spends over \$50,000 we would be reimbursed 90% of the amount over the \$50,000. That has been changed to \$60,000 as the threshold for FY20. Here is the state's explanation of the block grant: Mainstream Block Grant: Each supervisory unions Block Grant is based on its K- 12 resident student ADM and the statewide average salary for special education teachers (\$63,186) and administrators (\$98,904) for the current year. For each 1,000 students in a school district's ADM, the Block Grant formula generates an amount based on the 9.75 special education teaching positions at the statewide average salary. Each supervisory union is credited with a portion of special education administration positions generated for the supervisory union (between 1.0 and 2.0 for each supervisory union) at the statewide average salary. The State funds 60% of the amount generated by the formula with 40% being local match.



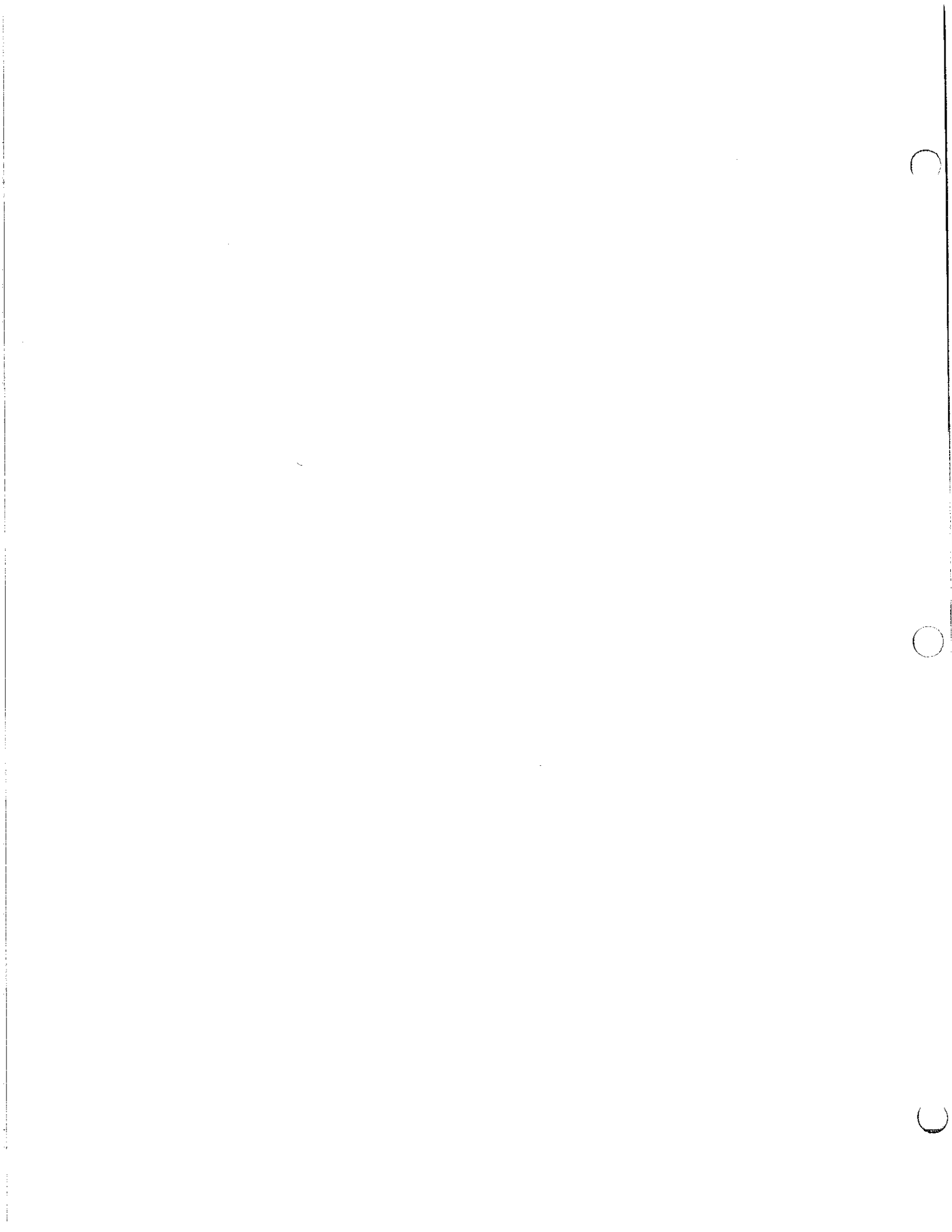
- c. I'm not sure how to raise this in public session in light of ongoing negotiations, but I'm not confident that we can achieve the teacher salary increase of \$586,837. I'm assuming that includes the new teachers that are replacing the paras. Even if those 5 are on the lowest end of the salary scale, we're talking \$230K, leaving us only \$356,000 to bargain with. That's less than .5% on the base if we allow for step. It's hard to see how we manage that given where inflation is at the moment. [Now that I've gotten further through my review – I see that you've added a bunch into contingency. I think we need to have an executive session discussion about that so that we're not highlighting it in questions in public session.]
- d. How are maintenance and custodian salaries expected to go down? I would expect that there would be some increase in salary rate, and I'm not aware of any cuts to staffing.
- e. Any other information you can provide on the increase in Purchased Services would be appreciated. My understanding was that we weren't including funds for continuation of MPV in this budget because they could be taken out of the capital improvements reserve. I thought Chamberlin sound mitigation would be covered by grant funding for it, but I don't see that as a revenue source. I'm surprised if outplacement contracts for special education are going up by hundreds of thousands of dollars.
- f. Why don't the totals for the expense categories on pages 17-18 tie to the line items on page 14? For example, Purchased Professional Services on page 17

c. Historically, we have used the cohort when budgeting for contingency salary increases. New staff are added in the budget based on the Masters, Step 5 column on the salary scale. That amount has allowed for enough salary to account for additions in the end. Also knowing that we tend to have more retirements than what we budget leaves us the room needed in a settlement. I advanced all cohort staff 1 step if they were eligible (\$284,487). I also added \$238,899 in contingency which is 2.6% total new money. The new staff were not taken into account when putting aside funds for the negotiations.

d. There was an elimination of 1 Maintenance position due to the increased pressure of finding trades workers. We increased our purchased professional services to include PM contracts for this work. There were other changes in custodial positions which created savings overall to the salary line.

e. The funds in the Purchased services area include funds for the Chamberlin Sound as ATC will measure outside noise to compare against the May, 2018 baseline. The District will need a small amount of additional support around project coordination for MPV regardless of hiring any outside contracted work. There are funds for Maintenance work on projects that may need remediation and PM contracts in lieu of having a full-time HVAC/Plumbing technician position on staff. Contracts with Howard Center, and other special needs services have increased.

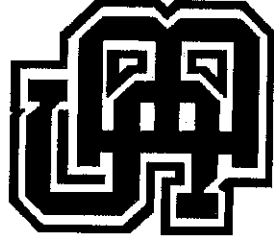
f. The summary on page 14 is the sum total of both the General Fund and the Special Revenue funds. The details on pages 17 – 20 separate the general fund from Special Revenue Funds.



<p>2. Page 19 –</p> <p>a. Tuition – Are we expecting outplacements to go up? By how much?</p>	<p>The increase in tuition for outplaced students is \$84,425. The remaining \$24,500 is for Vocational Tuition increase which is based on FY19 amounts. We are still waiting on the 6 semester average count from the AOE.</p>



FY 2020 Budget Presentation



**South Burlington
School District**

January 16, 2019

Recommended Budget Objectives

The South Burlington School District Recommended Budget will allow us to:

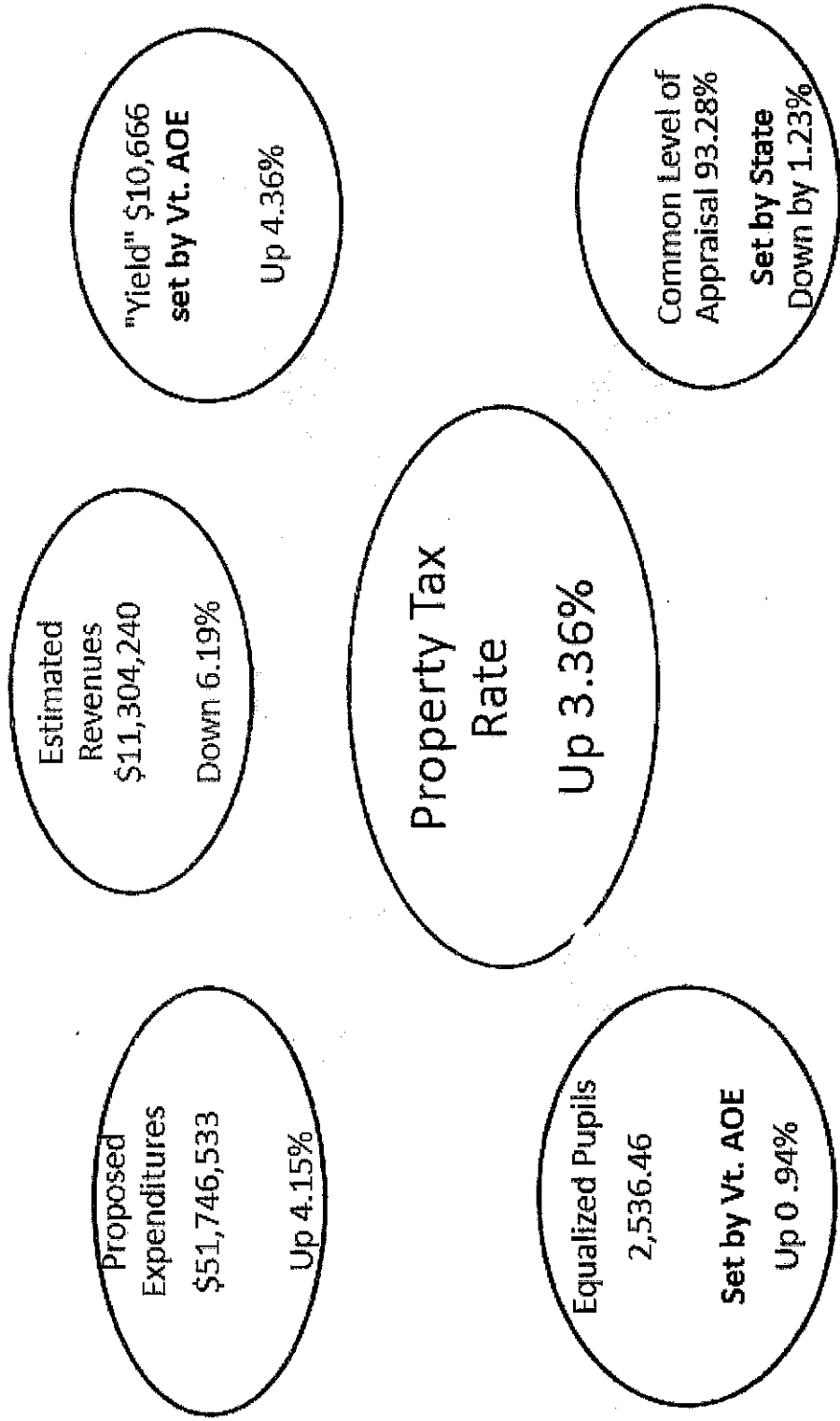
- Provide student opportunities and programs that are essential for students to achieve desired educational goals outlined in our District's Ends Policy.
- Continue work on our Continuous Improvement Plan (CIP).
- Continue to develop a co-teaching model between classroom teachers and special educators that responds to best practice.
- Provide staff necessary to meet the needs of students with disabilities in Early Essential Education (EEE).
- Continue to utilize student assessment data to adjust and deploy resources in the identified areas of need.
- Provide professional development that ensures high-quality learning opportunities for all students as defined by our District's Ends Policy.
- Continue to add improved safety upgrades to each of the five buildings in both staffing and physical building changes. Safeguard well-being of students and staff through maintenance of all five school buildings.

Student Outcomes

- A top ranked Vermont school by U. S. News and World Reports.
- Ranked among the Best Public High School in Vermont by Niche.com.
- High school presently offers supportive, accelerated honors programs in english, social studies, mathematics, world language, visual and performing arts, and science.
- Approximately 80% of students will continue their education immediately following graduation.
- Approximately 70 junior and senior students have participated in dual enrollment college courses.
- High school maintains only Big Picture Program in the state.
- Standardized test scores consistently rank among the top in the state.
- 67 students enrolled in Vermont Virtual Learning Collaborative (VTVLC) online classes in 2018-19
- 487 AP course enrollments in various classes in math, science, english and social studies.
- 136 enrollments in college level mathematics (Calculus or AP Stats).

Components of the Tax Rate Calculation

The tax rate can vary – and has over the years – as a result of any one of these five factors.



SBSD Budget Development--"Recommended 1/16/2019"

SBSD Budget FY 2019-20 Status	Actual FY19 Budget	FY20 Proposed Budget	Change	% Chg	Version: # 4	1/16/2019												
Expenditure Budget Funds 01 & 03:	\$49,686,168	\$51,746,533	\$2,060,367	4.15%	State Level Factors FY20	FY19 Factors												
Assumed level of changes:	\$0	\$0			Property Yield: \$10,666	\$10,220												
Adjusted Expenditure Budget:	\$49,686,168	\$51,746,533 (1)	\$2,060,367	4.15%	* CLA: 93.28%	94.51%												
Less "Other" Revenue Funds 01 & 03:	\$12,050,394	\$11,304,240 (2)	(\$746,154)	-6.19%	Equalized Pupils: 2,536.46	2,512.79												
possible revenue budget changes:	\$0	\$0			Non-Resid Tax Rate: \$1,5800	\$1,5800												
Adjusted Revenue Budget:	\$12,050,394	\$11,304,240	(\$746,154)	-6.19%	Residential Property Tax Impact Before income sensitivity and with the CLA the residential property tax per \$100,000 homestead value is estimated as: Total \$1,495 Change from FY19 monthly change \$52 Tax on a \$231,356 condo \$3,708 Change from FY19 monthly change \$120 Tax on a \$336,110 home \$5,386 Change from FY19 monthly change \$175													
(Net) State Education Fund:	\$37,635,772	\$40,442,293	\$2,806,521	7.46%														
Equalized Pupils:	2,512.79	2,536.46 (3)	23.67	0.94%														
Net "Ed Spending" Per Equalized Pupil:	\$14,977.68	\$15,944.38	\$966.70	6.45%														
Property "Yield":	\$10,220	\$10,666 (4)	\$446.00	4.36%														
S.B. Residential Tax Rate (w/o CLA):	\$1,4655	\$1,4949	\$0,0294	2.00%														
Residential Tax Rate w/ CLA:	\$1,5506	\$1,6026 (5)	\$0,0520	3.36%														
Non-Residential Tax Rate (w/o CLA):	\$1,5800	\$1,5800	\$0,0000	0.00%														
Non-Residential Tax Rate w/ CLA:	\$1,6718	\$1,6938	\$0,0220	1.32%														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 2px;">The % change in the total expenditure budget</td> <td style="text-align: right; padding: 2px;">4.15%</td> </tr> <tr> <td style="padding: 2px;">The % change in ed spending per equalized pupil is:</td> <td style="text-align: right; padding: 2px;">6.45%</td> </tr> <tr> <td style="padding: 2px;">The % change in the estimated residential tax rate is:</td> <td style="text-align: right; padding: 2px;">3.36%</td> </tr> <tr> <td style="padding: 2px;">The % change in the non-residential tax rate from FY19 is:</td> <td style="text-align: right; padding: 2px;">1.32%</td> </tr> <tr> <td style="padding: 2px;">The % change in the income sensitized rate from FY19 is:</td> <td style="text-align: right; padding: 2px;">0.56%</td> </tr> <tr> <td style="padding: 2px;">The % change in draw from the State Education Fund is:</td> <td style="text-align: right; padding: 2px;">7.46%</td> </tr> </table>							The % change in the total expenditure budget	4.15%	The % change in ed spending per equalized pupil is:	6.45%	The % change in the estimated residential tax rate is:	3.36%	The % change in the non-residential tax rate from FY19 is:	1.32%	The % change in the income sensitized rate from FY19 is:	0.56%	The % change in draw from the State Education Fund is:	7.46%
The % change in the total expenditure budget	4.15%																	
The % change in ed spending per equalized pupil is:	6.45%																	
The % change in the estimated residential tax rate is:	3.36%																	
The % change in the non-residential tax rate from FY19 is:	1.32%																	
The % change in the income sensitized rate from FY19 is:	0.56%																	
The % change in draw from the State Education Fund is:	7.46%																	

Sheet Notes:

- (1) The total **adjusted** expenditure budget proposed for the coming year.
- (2) The total amount expected in revenue for the coming year.
- (3) The count of equalized pupils computed by the AOE
- (4) The "property yield, set by the AOE
- (5) The total computed residential tax rate.

Budget Notes:

1. Total expenditure budget, ed spending per equalized pupil, and percent change are, by law, included in the ballot language.
2. This budget recognizes reductions considered to date, as well as finalized CLA and current estimated Equalized Pupils.

Budget Development Status:

This version is the "Recommended" budget

** WITH CORRECTED FY19 TAX RATE

Recommended Additions Proposed for FY20:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% above FY19)
EEE PreK Program at R.M. Central total of 3 FTE's	With the start of Universal PreK, more students have been identified with needs currently it has been difficult to meet those needs when the students are outplaced	\$196,380 (0.40%)
Reduction of payment to private PRK providers	Establishing the EEE PreK Program at R.M. Central will eliminate payments to private partners	-\$50,000 (-0.10%)
Reduction of 9 FTE Paraeducators and an addition 5 FTE Special Educators at the elementary level	Act 173 recently passed relates to enhancing the effectiveness, availability, and equity of services provided to students who require additional support. In line with this act, SBSD's Multi Tiered System of Support will shift to use licensed special educators to provide targeted and intensive instruction.	\$160,545 (0.32%)
.5 FTE Guidance at High School	Increased caseloads have necessitated making 2 part-time positions full-time	\$ 41,081 (0.08%)
1 FTE Security Position	Safety continues to be a concern, the addition of 1 FTE to the current 3 FTE's will help address needs Districtwide.	\$ 43,846 (0.09%)

Recommended Additions New Items Proposed for FY20:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% above FY19)
.73 FTE Office of Operations/Finance Position	Increase in State initiatives and mandated requirements such as: Universal Chart of Accounts, New Financial Accounting/HR Software, Grants Management System, Statewide Longitudinal Data System	\$ 46,799 (0.09%)
.12 FTE Assistant Student Mentor Coord.	Previously funded with outside organization funds	\$ 4,374 (0.01%)
Addition of program contingency	The Healthcare recapture over the past two years of \$468,817 and the FY19 budget increase of .83% has left us with minimal fund balance.	\$100,000 (0.20%)
Maintenance & Facility Stewardship projects	Provides required maintenance for facilities pending the results of the 2 year Master Planning and Visioning study	\$134,941 (0.27%)
Lease Purchase of two School Buses	Keeping with the rotation of lifecycle in the Stewardship Plan	\$ 39,335 (0.08%)
Overall total of listed additions		\$717,301 (1.44%)

Budget Recap

- 4.15% Budget Increase. Listed below are key contributors to the projected expense increase:
 - \$1,018,993 in benefit increases and salary contingencies for three Collective Bargaining Groups (2.05%)
 - \$538,074 in continuing service expenses (1.08%) which include:
 - Tuition agreements already in place
 - 2019 Bond Principal Payment
 - Contracts with vendors for services already in place
 - Vocational tuition expense increase
 - Lease payment obligations
 - \$717,301 in recommended additions (1.44%)
- -6.19% or \$746,154 in Revenue Reduction. Below are key contributors to the reduction in projected revenue:
 - Act 85 healthcare recapture resulted in a \$468,817 loss of revenue over two fiscal years which directly impacted the reduction of the carry-over in Fund Balance -\$386,345 (-3.21%)
 - Correction of prior year anticipated revenue -\$190,000 (-1.58%)
 - Reduction in Special Education revenues largely due to a change in State reimbursement thresholds -\$237,349 (-1.97%)

**SBSD Budget Worksheet - Proposed FY 2020 Budget
General Fund and Special Revenue Funds Combined
Revenue and Expenditure Summary**

	Adopted		Proposed		Difference	% Chg
	FY 2019 Budget		FY 2020 Budget			
<u>REVENUES</u>						
State Ed Fund	\$37,635,772		\$40,442,293		\$2,806,521	7.46%
Other "Local Revenues"	\$12,050,394		\$11,304,240		(\$746,154)	-6.19%
TOTAL REVENUES	\$49,686,166		\$51,746,533		\$2,060,367	4.15%
<u>EXPENDITURES</u>						
Salaries & Wages	\$31,053,018		\$31,690,290		\$637,272	2.1%
Employee Benefits	\$9,634,557		\$10,199,499		\$564,942	5.9%
Purchased Professional Services	\$1,227,268		\$1,513,216		\$285,948	23.3%
Purchased Technical Services	\$1,228,142		\$1,189,402		(\$38,740)	-3.2%
Purchased Property Services	\$649,639		\$693,306		\$43,667	6.7%
Insurance-Property Liability	\$175,541		\$175,541		\$0	0.0%
Other Purchased Services	\$2,134,495		\$2,287,863		\$153,368	7.2%
Supplies and Materials	\$1,822,828		\$1,770,140		(\$52,688)	-2.9%
Equipment	\$1,170,246		\$1,177,505		\$7,259	0.6%
Miscellaneous, Contingency & Transfers	\$207,500		\$619,904		\$412,404	198.7%
Debt Service - Existing	\$362,932		\$429,867		\$46,935	12.3%
TOTAL EXPENDITURES	\$49,686,166		\$51,746,533		\$2,060,367	4.15%

The Property Tax Formula

EXPENDITURES

Expenditures are the total dollars a school district intends to spend.

\$51,746,533

MINUS LOCAL REVENUES

Local revenues are money the district has or is owed (e.g., federal dollars, state aid for special education, transportation, tuitions, surplus, interest).

\$11,304,240

EDUCATION SPENDING

Education spending is the amount that needs to be raised by education property taxes, augmented by the Education Fund.

\$40,442,293

DIVIDED BY EQUALIZED PUPILS

Equalized pupils is a two-year weighted average.

2,536.46 (estimate)

ED SPENDING PER EQUALIZED PUPIL

Ed spending divided by equalized pupils.

\$15,944.38

Next...

PROPERTY TAX YIELD PER \$1 OF TAX RATE
Formerly referred to as the Base Amount, which is set by the state and used to compare to a district's education spending per equalized pupil.

\$10,666

EQUALIZED TAX RATE TO BE PRORATED
Ed spending per equalized pupil divided by property tax yield

\$1.4949

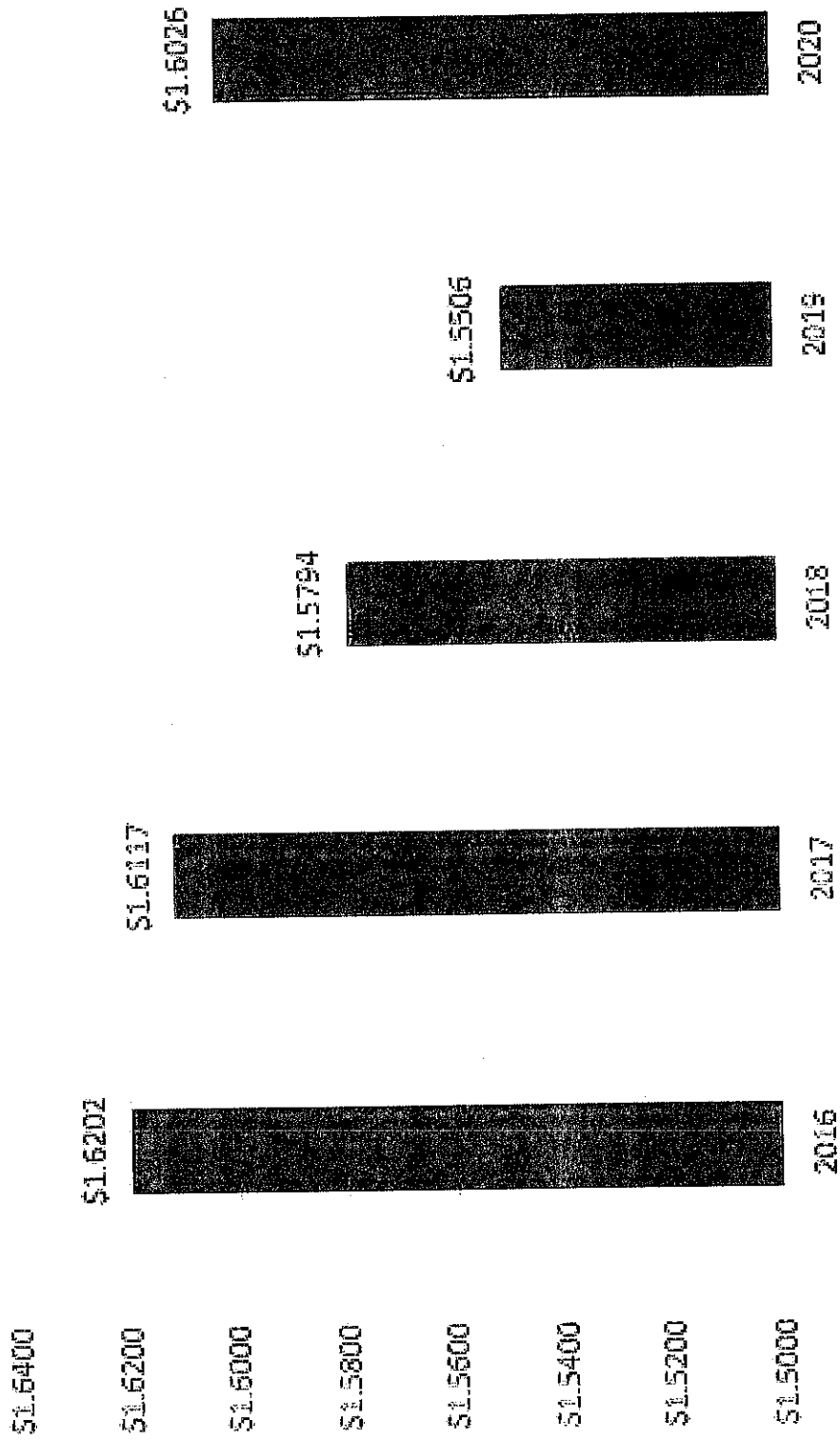
COMMON LEVEL OF APPRAISAL
CLA is the ratio of the town's listed property values versus the state's estimated values. The state's value is set by actual sales averaged over three years.

93.28%

ACTUAL HOMESTEAD TAX RATE
Equalized tax rate divided by the CLA. This is multiplied by the assessed value of your home and divided by 100. The resulting education tax is added to the municipal tax to calculate your total property tax due.

\$1.6026

5 year Tax Rate History



SOUTH BURLINGTON SCHOOL DISTRICT
Budget & Tax Rate Changes
Proposed FY 2020 Budget

Fiscal Year	Budget Request	% Spending Increase		Tax Rate	Change in Tax Rate
		Budget Request	Proposed		
2020	\$51,746,533	4.15%	3.36%	\$1.6026 *	3.36%
2019	\$49,686,166	0.85%	-1.82%	\$1.5506	-1.82%
2018	\$49,268,888	4.89%	-2.00%	\$1.5794	-2.00%
2017	\$46,973,703	2.68%	-0.52%	\$1.6117	-0.52%
2016	\$45,747,228	3.27%	0.61%	\$1.6202	0.61%
2015	\$44,297,297	3.05%	6.15%	\$1.6104	6.15%
2014	\$42,986,751	2.09%	7.50%	\$1.5171	7.50%
2013	\$42,106,183	3.74%	2.76%	\$1.4112	2.76%
2012	\$40,587,607	-3.61%	-2.69%	\$1.3733	-2.69%
2011	\$40,296,044	0.93%	-5.98%	\$1.3828	-5.98%
Five Year Averages:		3.17%	-0.08%		-0.08%
Ten Year Averages:		2.20%	0.74%		0.74%

* Estimated, subject to final adjustments by the state legislature & budget adoption

City and School Estimated Tax Rates

Estimated Tax Rates City & School Proposed Budgets				
Year	Estimated City Tax Rate	Estimated School Tax Rate [±]	Estimated Combined Tax Rate ⁼	Estimated Combined Tax Rate ⁼
2019-20	\$0.5382	\$1.6026	\$2.1408	\$2.1408
2018-19	\$0.5084	\$1.5506	\$2.0590	\$2.0590
Increase/(Decrease)	\$0.0298	\$0.0520	\$0.0818	\$0.0818
Percent Increase/(Decrease)	5.80%	3.35%		3.97%

Estimated Tax on \$100,000 of assessed value	
Year	Value
2019-20	\$100,000
City	\$538
School	\$1,603 **
Total	\$2,141
2018-19	
City	\$508
School	\$1,551 **
Total	\$2,059
Increase/(Decrease)	
City	\$30
School	\$52 **
Total	\$82

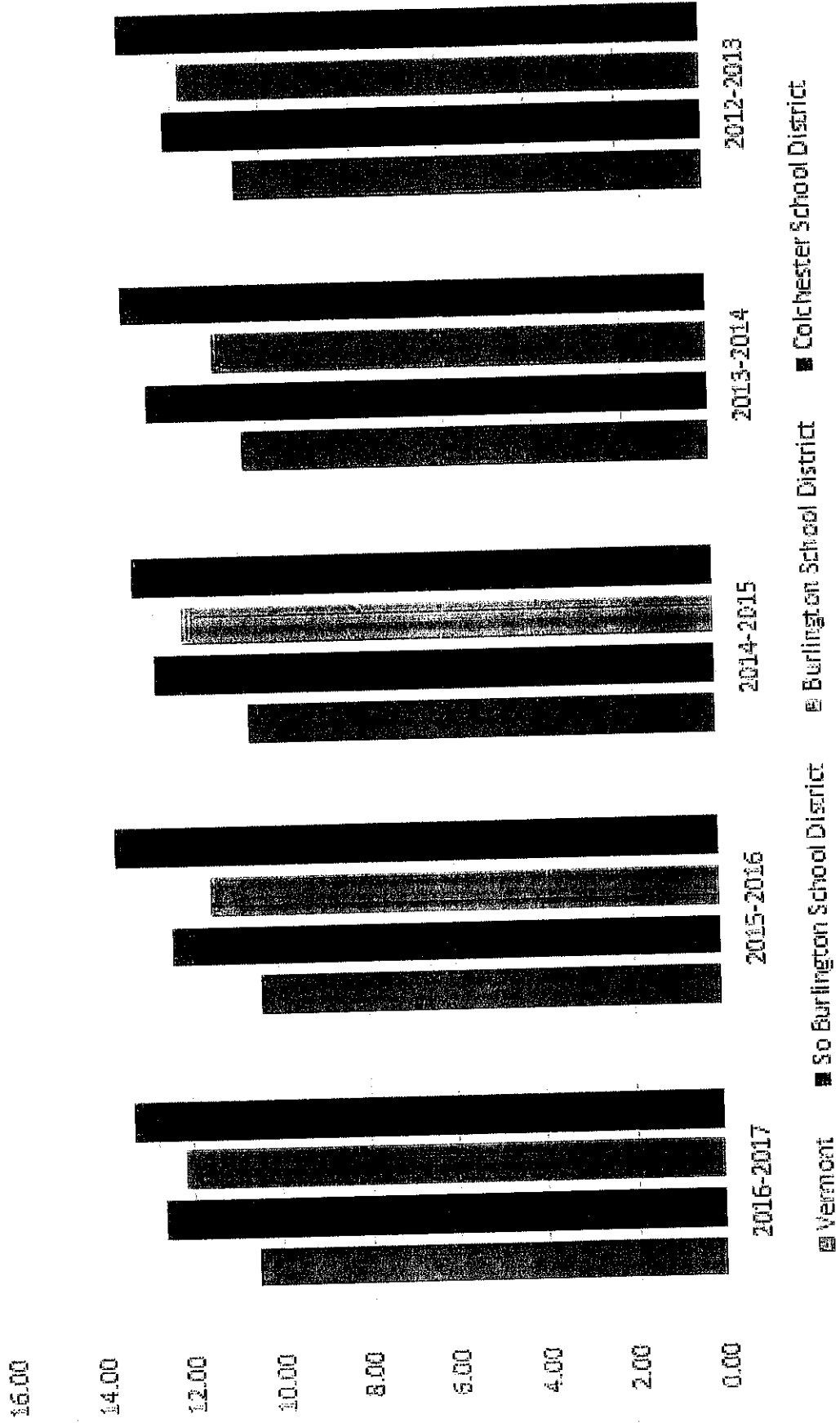
* The School District tax rate is subject to change based on legislative action taken after the budget vote.

** School amounts are listed prior to the impact of income sensitivity.

Staffing

	18-19 Enrollment	Core Staffing	19-20 Enrollment Projected	Core Staffing
<u>Rick Marcotte</u>	339	20	326	20
Chamberlin	249	15	258	15
Orchard	380	22	396	22
Tuttle	568	24	557	24
High School	911	38.17	937	38.17
Totals	2,447	119.17	2,474	119.17

Student : Teacher Ratios as reported by Vermont Agency of Education



**VOTE TUESDAY,
MARCH 5, 2019**

