

**SOUTH BURLINGTON
SCHOOL DISTRICT**

Proposed Budget 2017-18

PROPOSED BUDGET SUMMARY

- Continues to Support District Ends Policy, and the need for Continued Focus and Improvement.
- Tax Rate Decrease of 1.20%
- Maintains appropriate elementary class sizes grades K-3 and 4-5.
- Preserves most programs at the middle school and high school
- No incremental spending as a result of nickname change.
- Anticipated cost savings for health care benefit

2017-18 Budget Initiatives

		Proposed Budget			With recategorized classroom supply costs
	PROJECT TASKS	Staff Needs	Est Cost	Off Set Amount	Total Per Task
Mandates	Act 166 Management: Preschool Coordination	0.50	\$40,000	\$0	\$40,000
	Professional Learning Committee Work	0.00	\$13,800	\$0	\$13,800
	General Ed. Para to cover study hall for PLP Mandates	1.00	\$35,068	\$0	\$35,068
	ACA; FMLA/VPFLA; Negotiations Support; HR Support	0.50	\$36,012	\$0	\$36,012
	Finance/HR Software Program	0.00	\$80,000	\$64,000	\$16,000
	Subtotal	2.00	\$204,880	\$64,000	\$140,880
% of Total Initiatives:					21.0%
Learning Initiatives	Pilot Program for Student Trauma/Behavior Support	1.00	\$60,000	\$33,600	\$26,400
	Autism Support, Training & Development: BCBA	1.00	\$60,000	\$33,600	\$26,400
	RMCS Math Coach	0.10	\$8,000	\$0	\$8,000
	FHTMS Targeted Math and Literacy support (Enrich Ctr)	0.00	\$0	\$0	\$0
	Subtotal	2.10	\$128,000	\$67,200	\$60,800
% of Total Initiatives:					9.1%
Academic Programming	HS Science Teacher	0.50	\$39,532	\$0	\$39,532
	HS PE Teacher	0.40	\$24,679	\$0	\$24,679
	HS Health Business Education	0.40	\$24,679	\$0	\$24,679
	HS School Based Clinician	0.00	\$90,000	\$0	\$90,000
	RMCS Classroom teacher	1.00	\$80,000	\$0	\$80,000
	OR Classroom teachers	1.00	\$80,000	\$0	\$80,000
	Classroom supplies/furniture for new classes	0.00	\$11,250	\$0	\$11,250
	Subtotal	3.30	\$350,140	\$0	\$350,140
% of Total Initiatives:					52.1%
Master Planning	HS/MS Facilities Needs Assessment	0.00	\$40,000	\$0	\$40,000
	Subtotal	0.00	\$40,000	\$0	\$40,000
% of Total Initiatives:					6.0%
Contingency	Contingent Classroom Teacher	n/a	\$80,000	\$0	\$80,000
	Subtotal	0.00	\$80,000	\$0	\$80,000
% of Total Initiatives:					11.9%
Other Costs					
	Subtotal	0.00	\$0	\$0	\$0
% of Total Initiatives:					0.0%
Subtotals		7.40	\$723,020	\$131,200	\$591,820
Risk (Contingency)		0.00	\$80,000	\$0	\$80,000
Total (Scheduled)		7.40	\$803,020	\$131,200	\$671,820

2017-18 Proposed Budget with Initiatives

\$144,932 below the continuing services budget with the following initiatives:

- Allows district to keep moving forward in serving our students.
- Keeps Elementary Class sizes reasonable at Orchard with an average of 18, and at RMCS with an average of 17.8.
- Allows for a contingent teacher.
- Pilot program will enhance our ability to serve students experiencing trauma
- Provides clinical/mental health support for students at SBHS (presently a student waiting list).
- Allows for appropriate section size at SBHS, especially in the state required health classes and sophomore lab science courses.
- Supports mandated Personal Learning Plans (PLPs) at the middle and high school.
- Provides needed support to our coordination with preschool partners.
- Needed support for the Human Resources department serving over 500 employees.
- Continues to provide some funding for Master Planning and Visioning particularly building limitations and options at the middle and high schools.

Impacts of Budget Initiatives

- **Act 166, Preschool Coordination**: Increasing numbers of preschool students (currently 311) and partners has strained the administrative support staff in the Superintendent's Office. This position would help to coordinate contracts, enrollment and services as well as provide connection with Community Preschool Partners (currently 45). Without this position these needs will continue to be met by existing administrative support staff in the Superintendent's Office.
- **Professional Learning Committee Work**: Supports mandated Personal Learning Plans (PLPs) at the middle school, by meeting two hours after school every week and planning the PLP work of all other middle school teachers.
- **General Ed Para for Study Hall for PLP Mandate**: Frees teachers at the high school from study hall duty so that they can be teacher advisors for a group of students. This is part of the PLP and proficiency based graduation statewide initiatives.
- **ACA, FMLA/VPFL, Negotiations, HR Support**: Additional HR support is necessary to assist with the added state and federal recordkeeping and reporting requirements for such programs as, but not limited to: ACA; VPFLA/FMLA; ADA. Additional support for support staff negotiations, compensation management, and other data management. The usual ratio for HR persons to employees is 1:100; currently we have 1.5 persons and approximately 465 regular employees and 200 substitute employees.

Impacts of Budget Initiatives

- **Finance/HR Software**: A software upgrade is necessary as current administrative software, obtained more than 15 years ago, is no longer supported by the vendor. The software is used to manage the District budget including general ledger, payroll, accounts payables as well as employee recordkeeping information as required by state and federal regulations.
- **Pilot Program For Student Trauma**: A Board Certified Behavior Analyst is needed to address increased behavioral challenges due to students experiencing trauma. This pilot program will allow students to successfully participate in the school environment safely. The pilot would allow quick crisis response, a dedicated space for de-escalation, strong behavior support plans for proactive work and collaborative work with classroom teachers for successful classroom participation. Success will be measured decreases in our SWIS data: in/out of school suspensions, expulsions, office referrals and our Rule 4500 data: Number of restraints/seclusions. Without this pilot program, we will use existing resources to respond to crisis, assign Para educator staff to support. There may be additional expenses necessary for students who are unable to be successful with this level of support (additional support staff and/or tuition to therapeutic schools). Any expense incurred would likely be eligible for reimbursement income from the State's Special Education Expense Reimbursement grant at either 56% or 90% of the expense.

Impacts of Budget Initiatives

- **Autism Support, Training and Development BCBA**: An additional 1 FTE Board Certified Behavior Analyst is necessary to support the increase in students on the Autism Spectrum Disorder. Without this position, students will not receive adequate programming. There may be additional expenses necessary for students who are unable to be successful with this level of support (additional support staff and/or contracting services). Any expense incurred would likely be eligible for reimbursement income from the State's Special Education Expense Reimbursement grant at either 56% or 90% of the expense
- **RMCS Math Coach**: We already have an effective 0.70 FTE math coach at RMCS. By adding 0.10 FTE we can have four full days of coaching and provide more consistency to the program.
- **FHTMS Math and Literacy Support**: While this would have served a need of widening targeted intervention to middle school students the delays in budgeting do not provide the time needed to effectively set up a program. This will be delayed until the next fiscal year.
- **HS Science Teacher, HS PE Teacher, HS Health, Business Ed**: Allows for good section size at SBHS, especially in the state required health and PE classes and sophomore lab science courses. Sophomore class is currently 203. Next year 249 projected.
- **HS School Based Clinician**: Provides clinical/mental health support for students at SBHS (presently 45 students are on the waiting list). High school has one clinician presently. This is the same as all the other schools with many more students. Without these positions this caseload would continue to strain the guidance department at the high school.

Impacts of Budget Initiatives

- **RMCS and Orchard Classroom Teachers:** Keeps Elementary Class sizes reasonable at Orchard with an average of 18 and RMCS with an average of 17.8.
- **Classroom Supplies/Furniture for new classes:** In our attempt to add new teachers at Orchard and Central to maintain class sizes, we would need to add furniture and supplies to equip those two new classrooms. If we reduce our staffing proposal, and increase class sizes, we may still need additional desks, chairs, and other supplies, but probably not as much general supplies.
- **HS/MS Facilities needs Assessment:** In order to guide our strategic planning process, it was our intent to do a comprehensive structural and mechanical analysis of both the high and middle schools. Given the current budget feedback, and in an attempt to arrive at a favorable vote on the budget, we reduced this item from \$75,000 to \$40,000 in the proposed budget.
- **Contingent Teacher:** This budget allows funding of \$80,000 (salary and benefits estimate) for a contingent teacher, should enrollments indicate additional teaching staff is needed.

SBSD Budget FY 2018 Status	FY17 Budget	FY18 Proposed Budget	Change	% Chg
Expenditure Budget Fund 01 & 03:	\$46,973,703	\$49,268,888 (1)	\$2,295,185	4.89%
Adjusted Expenditure Budget	\$46,973,703	\$49,268,888	\$2,295,185	4.89%
Less "Other" Revenue Fund 01 & 03	\$10,546,227	\$12,046,081 (2)	\$1,499,854	14.22%
Adjusted Revenue Budget:	\$10,546,227	\$12,046,081	\$1,499,854	14.22%
(Net) State Education Fund	\$36,427,476	\$37,222,807	\$795,331	2.18%
Equalized Pupils	2,420.12	2,416.89 (3)	(3.23)	-0.13%
PLACE PENALTY HERE:				
Cost Per Equalized Pupil	\$15,051.93	\$15,401.12 **	\$349.19	2.32%
Property Yield	\$9,701.00	\$10,077.00 (4)	\$376.00	3.88%
<i>S.B. Residential Tax Rate (no CLA)</i>	\$1.5516	\$1.5283	(\$0.0232)	-1.50%
Residential Tax Rate w CLA	\$1.6117	\$1.5924 (5)	(\$0.0193)	-1.20%
<i>Non-Residential Tax Rate (no CLA)</i>	\$1.5350	\$1.5500	\$0.0150	0.98%
Non-Residential Tax Rate w CLA	\$1.5945	\$1.6149	\$0.0204	1.28%

The % change in the total expenditure budget	4.89%
The % change in ed spending per equalized pupil is:**	2.32%
The % change in the estimated residential tax rate is:	-1.20%
The % change in the non-residential tax rate from FY17 is:	1.28%
The % change in the income sensitized rate from FY17 is:	-5.15%
The % change in draw from the State Education Fund is:	2.18%

Notes:

- * \$131,200 of new initiatives is offset by revenue
- ** Total Expenditure amount, cost per equalized pupil of \$15,401.12, and 2.32% change are required to be included in the ballot language

**STAFF SUMMARY
PROPOSED BUDGET**

	RM Central School			Chamberlin School			Orchard School			Elementary Summary		
	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18
Teachers												
Social Studies, English, Math, Science, Elementary Teachers	19.00	19.00	20.00	13.00	14.00	14.00	20.00	20.00	21.00	52.00	53.00	55.00
Arts, PE, Technology, Library- Media, World Language, Family Living, Business	4.00	4.00	4.00	2.90	2.90	2.90	4.00	4.00	4.00	10.90	10.90	10.90
Support, Leadership, Alternative Programs	2.50	2.70	2.80	3.13	3.13	3.13	3.12	3.12	3.12	8.75	8.95	9.05
Guidance, Health Services	2.60	2.60	2.60	1.60	1.60	1.60	2.40	2.40	2.40	6.60	6.60	6.60
Sp Education & ELL Teachers	6.00	6.00	6.00	5.00	5.00	5.00	7.60	7.60	7.60	18.60	18.60	18.60
Total	34.10	34.30	35.40	25.63	26.63	26.63	37.12	37.12	38.12	96.85	98.05	100.15
Support Staff												
Special Education	15.00	16.00	16.00	13.00	13.00	13.00	7.50	13.00	13.00	35.50	42.00	42.00
Instruction, Supervision, Support, Library/Media, Guidance, Technology, Alumni	9.81	9.69	9.69	7.11	6.99	6.99	8.26	8.14	8.14	25.18	24.82	24.82
Maintenance and Custodial	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	9.00	9.00	9.00
Total	27.81	28.69	28.69	23.11	22.99	22.99	18.76	24.14	24.14	69.68	75.82	75.82
Leadership												
Administrators	1	1	1	1	1	1	1	1	1	3.00	3.00	3.00
GRAND TOTAL	62.91	63.99	65.09	49.74	50.62	50.62	56.88	62.26	63.26	169.53	176.87	178.97

STAFF SUMMARY PROPOSED BUDGET

	FHT Middle School			SB High School			District			Overall Summary		
	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18	Budgeted FY16/17	*Actual FY16/17	Proposed FY17/18
Teachers												
Social Studies, English, Math, Science, Elementary Teachers	24.00	24.00	24.00	36.67	37.87	38.37	-	-	-	112.67	114.87	117.37
Arts, PE, Technology, Library- Media, World Language, Family Living, Business	14.55	14.55	14.55	21.78	22.68	23.48	3.10	3.10	3.10	50.33	51.23	52.03
Support, Leadership, Alternative Programs	0.63	0.83	0.83	5.39	5.59	5.59	0.30	0.10	0.10	15.07	15.47	15.57
Guidance, Health Services	2.80	2.80	2.80	5.50	5.50	5.50	0.10	0.10	0.10	15.00	15.00	15.00
Sp Education & ELL Teachers	10.00	10.00	10.00	11.60	11.60	11.60	7.60	8.60	8.60	47.80	48.80	48.80
Total	51.98	52.18	52.18	80.94	83.24	84.54	11.10	11.90	11.90	240.87	245.37	248.77
Support Staff												
Special Education	11.00	16.00	16.00	18.00	16.00	16.00	8.23	10.23	10.23	72.73	84.23	84.23
Instruction, Supervision, Support, Library/Media, Guidance, Technology, Alumni	8.33	8.50	8.50	18.23	17.23	17.73	53.97	56.97	60.47	105.71	107.52	111.52
Maintenance and Custodial	6.00	6.00	6.00	8.00	8.00	8.00	8.80	8.80	8.80	31.80	31.80	31.80
Total	25.33	30.50	30.50	44.23	41.23	41.73	71.00	76.00	79.50	210.24	223.55	227.55
Leadership												
Administrators	2	2	2	4	4	4	4	4	4	13	13	13
GRAND TOTAL	79.31	84.68	84.68	129.17	128.47	130.27	86.10	91.90	95.40	464.11	481.92**	489.32

Rebel Nickname

Prior to February 1 the investments in the FY 2018 Proposed Budget were:

- \$48,515 - Supplies & Uniform replacement (5 year cycle)
- \$25,100 – Replacement of Gym Floor (money is within the Bond that also covered the HS elevator replacement, Window replacement, & bathroom upgrades)

After February 1st the investments in the FY 2018 Budget were:

- \$47,914 – Added for the “need to compete” uniform replacements

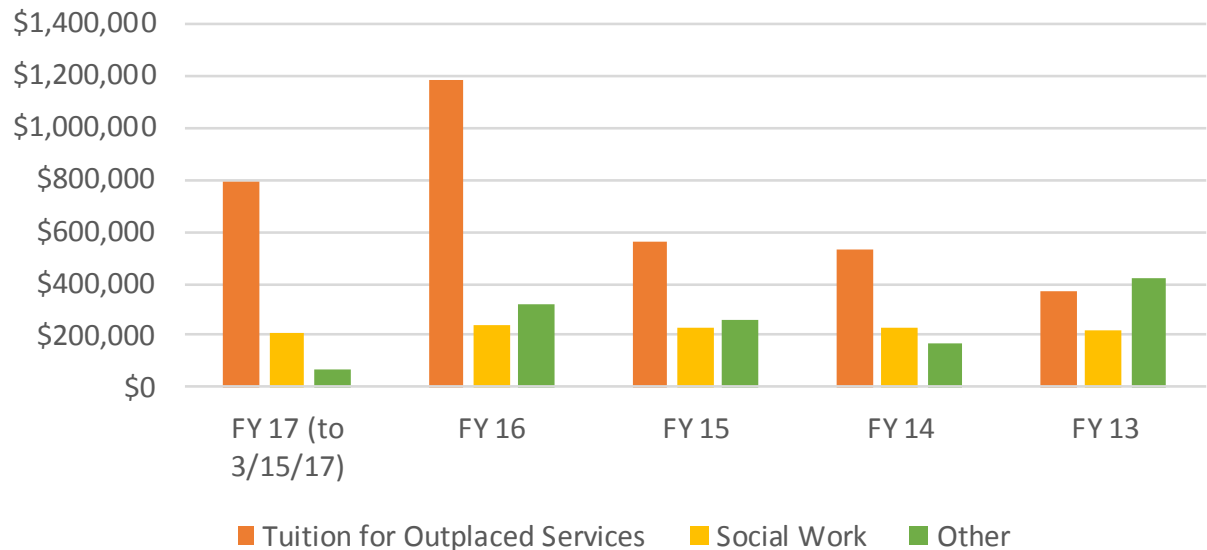
Current Incremental Spending in FY2018 Budget are:

- \$0

Discussion with Vermont Principal’s Association

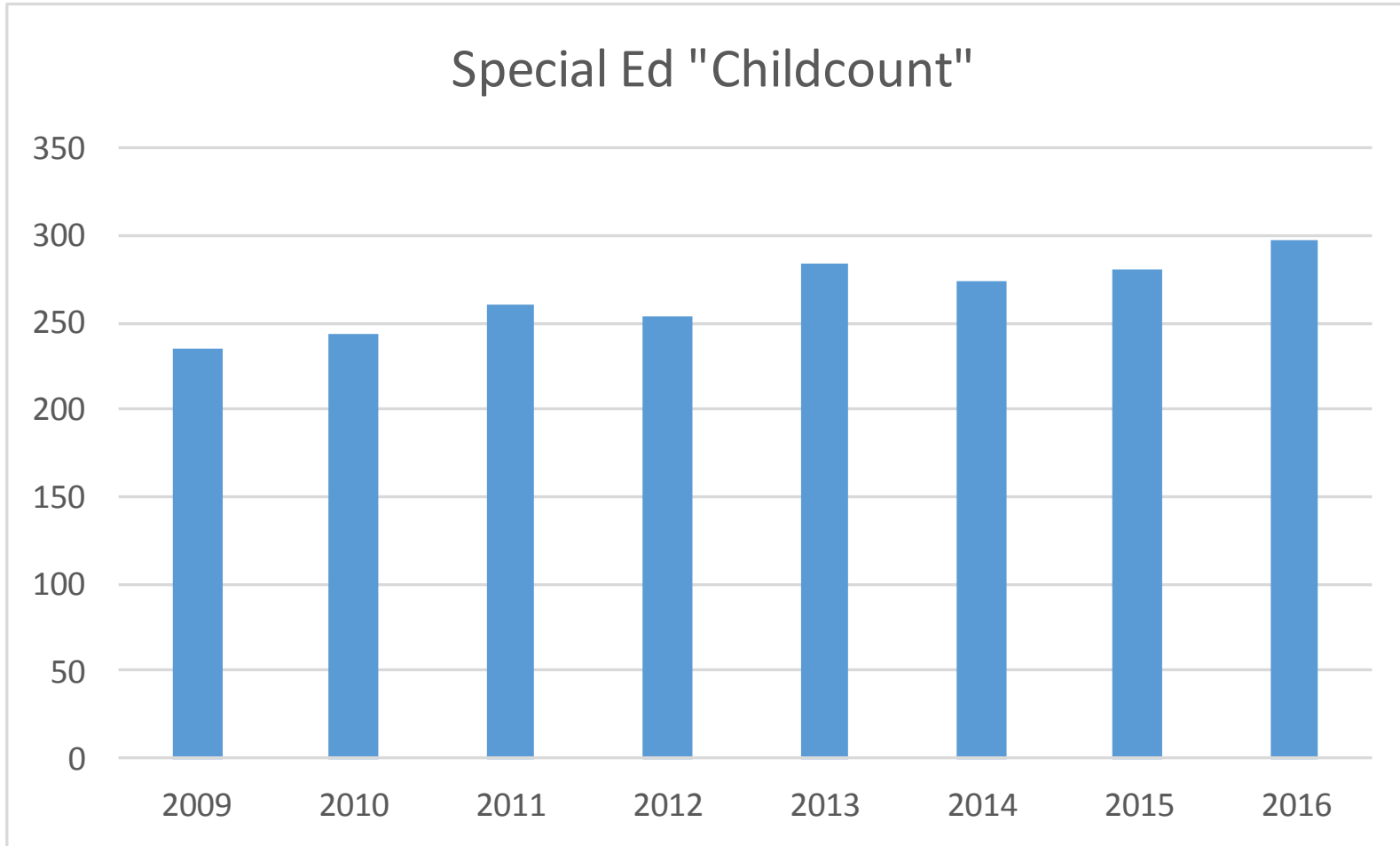
- The VPA Activity Standards Committee unanimously approved SBHS wearing Columbia blue at home and away in all sports on all levels next year. Football approved wear gray home and away.

Outplaced, Social Work & Other Special Ed. Costs 5 year history



These costs for special education are generally reimbursable by the state at between 56% and 90%, depending on the student's severity of need. As a result, while expense may increase, offsetting revenue does as well.

Cost per year	Tuition for Outplaced		
	Services	Social Work	Other
FY 17 (to 3/15/17)	\$790,432	\$207,442	\$67,172
FY 16	\$1,179,101	\$241,853	\$319,723
FY 15	\$562,696	\$230,419	\$262,106
FY 14	\$525,532	\$226,523	\$171,549
FY 13	\$374,470	\$218,997	\$424,861
BREAKDOWN BY VENDOR			
Howard Center (Baird, Garvin, Centerpoint)			
FY 17 to date	\$451,811	\$207,442	\$41,353
FY 16	\$860,767	\$241,853	\$6,917
FY 15	\$440,159	\$230,419	\$18,373
FY 14	\$321,569	\$226,523	\$92,239
FY 13	\$307,729	\$218,997	\$188,595
Bellcate			
FY 17 to date	\$271,228		\$25,270
FY 16	\$303,494		\$22,035
FY 15	\$122,537		\$11,880
FY 14	\$45,039		\$4,830
FY 13	\$66,741		\$2,451
SD Associates			
FY 17 to date	\$67,392		\$549
FY 16	\$14,841		\$290,771
FY 15	\$0		\$231,853
FY 14	\$158,924		\$74,480
FY 13	\$0		\$233,815



“Childcount” refers to those students who are counted on December 1st of each year who are eligible for mandated special education services.

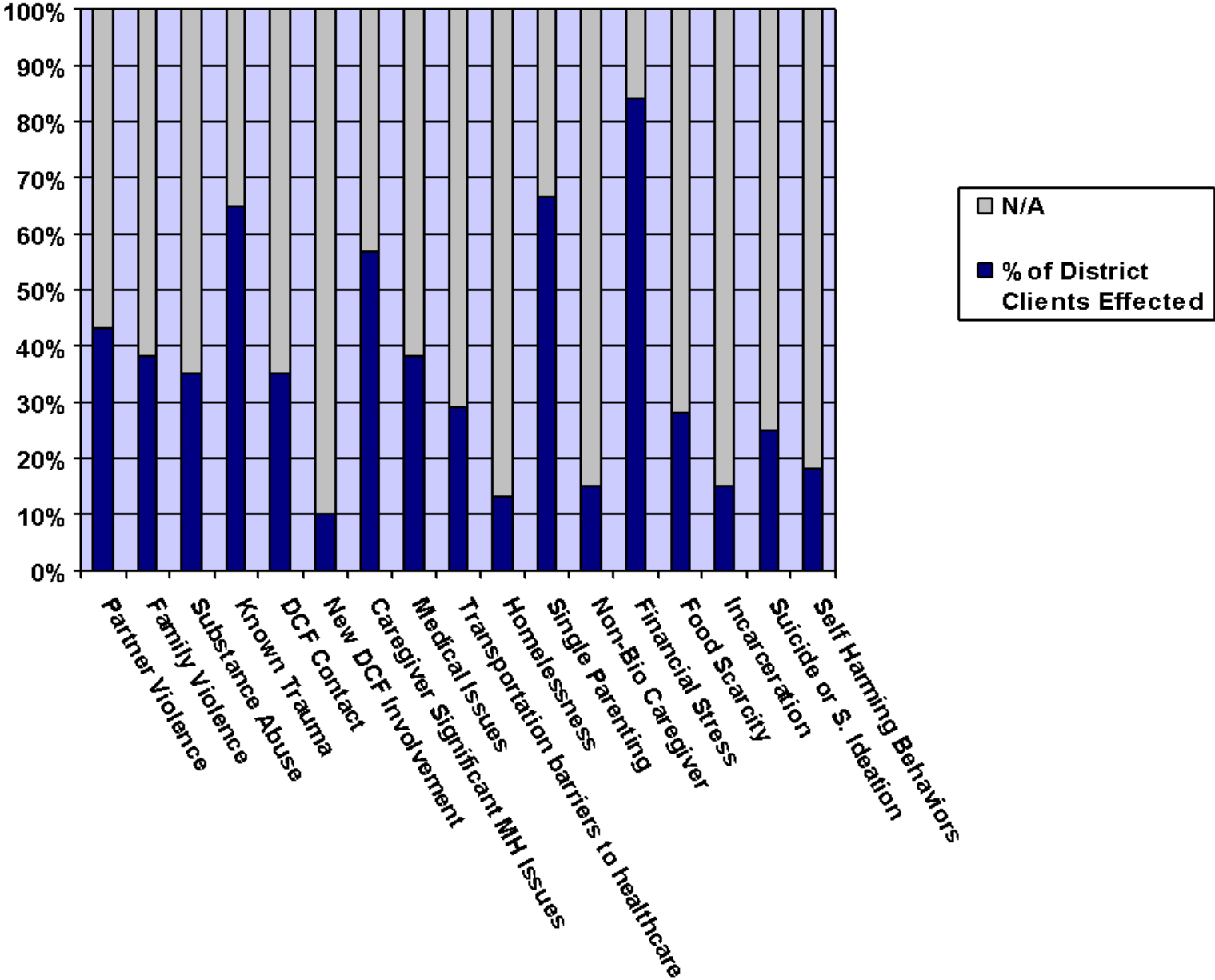
School	Estimated Trauma*	Total Enrollment	%	Outplaced
Chamberlin	46	226	20.35%	
RMCS	27	374	7.22%	
Orchard	24	388	6.19%	
FHTMS	111	543	20.44%	
SBHS	112	902	12.42%	
Total	320	2433	13.15%	22

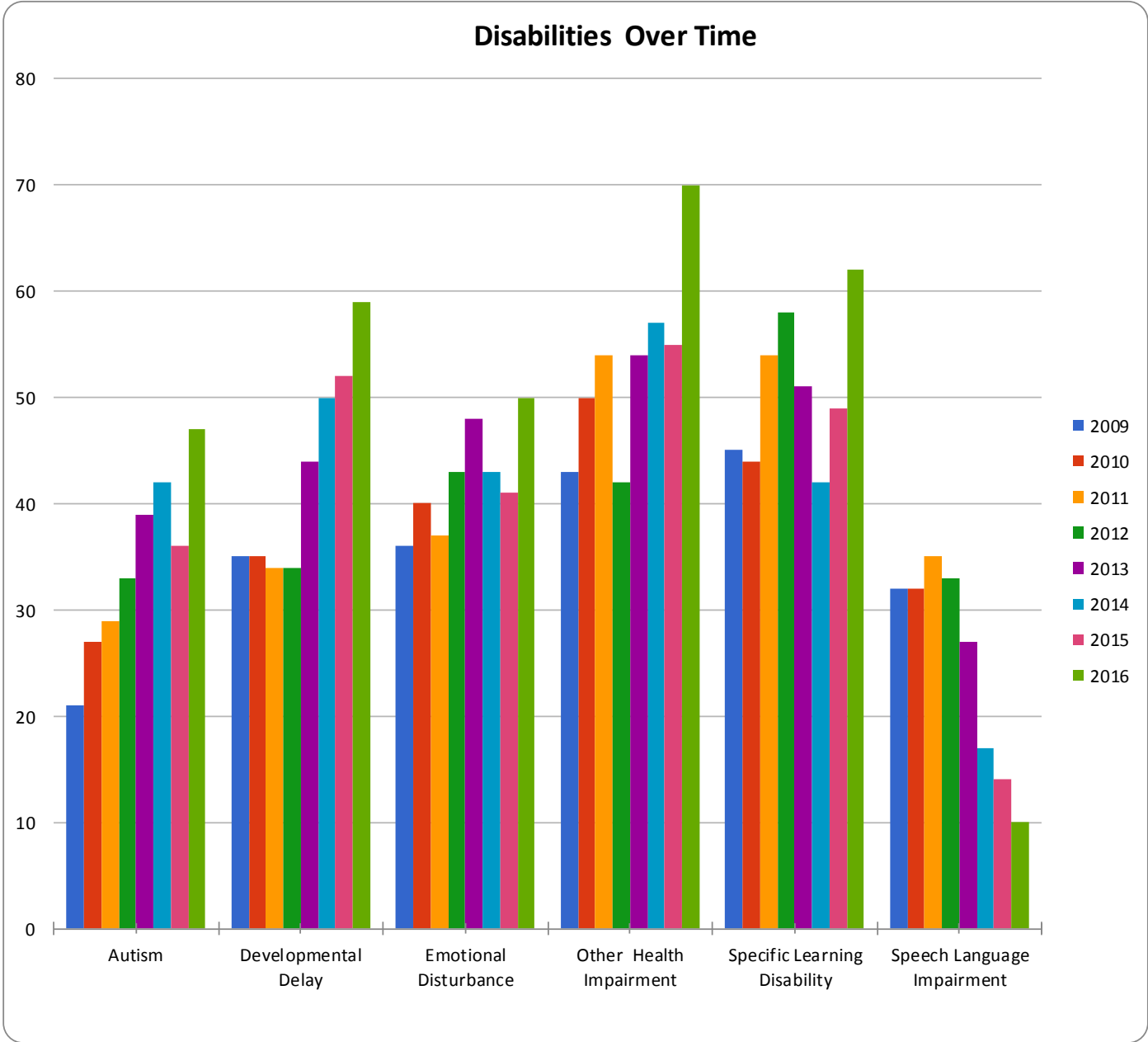
This chart displays the count of students exhibiting some signs of behaviors that are consistent with trauma like behaviors, with known trauma experiences or suspected trauma experiences current and/or past. Students that have experienced trauma, past or current, who are exhibiting resiliency and do not have any visible behaviors that they are exhibiting at school were not counted. SBHS data includes only those students in outplacements, and are thus not yet complete.

As required by federal and state law, the District provides a wide net of services/resources for these students:

- Nursing services
- Nutritional services
- Guidance services
- SB Mentoring
- Howard Therapist (private insurance/Medicaid)
- Howard Clinician
- Special Education
- General education paraprofessional
- RSVP volunteers
- English Language Learner services
- Coordinated Service Plans
- EST and 504 Plans
- Behavior Plans
- Mindfulness and Resiliency
- Behavior Facilitators
- Girls on The Run
- PBIS
- Therapeutic Placements
- Tutoring

Clinician Caseload Counts





Revenues

The total budget expense increase, net of the revenue increases in the total budget is 1.6%.

	Budget FY 2017 Revenues	Proposed FY 2018 Revenues
General Fund		
Local Funds		
Interest Income	\$19,700	\$16,550
Rental Income	\$50,000	\$72,180
E-Rate Rebates	\$50,000	\$58,000
City Payment	\$64,788	\$64,788
Reimbursement - Shared Services	\$100,000	\$232,218
Tuition from other Districts	\$2,313,090	\$2,766,000
Special Ed Tuition Income		\$325,000
Miscellaneous	\$46,709	\$15,000
Interfund Transfers In	\$0	\$18,500
Refund of Prior Year Expense	\$0	\$0
Other	\$0	\$41,807
Total Local Funds	\$2,644,287	\$3,610,043
State Funds		
State Education Fund	\$36,427,476	\$37,222,807
Special Education:		
Early Essential Education	\$168,977	\$168,977
Mainstream Block Grant	\$827,528	\$871,549
Extraordinary Reimbursement	\$462,450	\$488,464
Special Ed Expense Reimb	\$2,900,000	\$3,934,672
Care & Custody	\$159,113	\$300,554
State Special Education Funds	\$4,518,068	\$5,764,216

Accounts that directly offset specific expenses:



Revenues (cont'd)

Other State Funds:

Driver Education	\$18,500	\$17,569
Transportation	\$566,134	\$631,221
Voc Tuition Pass Flow Through	\$0	\$0
Voc Transp, Fuel Tax Refunds & Other	\$40,770	\$41,807

Other State Funds:	\$625,404	\$690,597
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Carryover of Prior Year General Fund Balance	\$1,341,283	\$553,435
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Total Local & State General Fund Revenues	\$45,556,518	\$47,841,098
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Special Revenue Fund

State Grants

B.E.S.T. Grant	\$6,000	\$11,500
Other Grants - Big Picture	\$0	\$0

State Grant Funds	\$6,000	\$11,500
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Federal Grants

Special Education		
IDEA	\$606,693	\$604,000
IDEA - Preschool	\$9,491	\$10,266
Medicaid	\$327,000	\$265,000
Title & Other Federal Funds	\$468,000	\$537,024

Federal Funds	\$1,411,184	\$1,416,290
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Total Special Revenue Funds	\$1,417,184	\$1,427,790
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Total Anticipated Revenues	\$46,973,702	\$49,268,888
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SBSD - Classroom FTE Requirements Elementary										indicates potential concern	
Central School	End of AY15/16		Current as of 4/17/17		Proposed Budget		Services Budget		Level Funded Budget		
	15-16		16-17		17-18		17-18		17-18		
Grade	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	
K	46	3	64	4	62	4	62	4	62	3	
1	59	3	44	2	64	4	64	3	64	3	
2	62	3	59	3	44	2	44	2	44	2	
3	54	3	64	3	59	3	59	3	59	3	
4	76	4	62	3	64	4	64	4	64	3	
5	59	3	81	4	62	3	62	3	62	3	
Total	356	19	374	19	355	20	355	19	355	17	
Average Class Size											
K	15.3		16.0		15.5		15.5		20.7		
1	19.7		22.0		16.0		21.3		21.3		
2	20.7		19.7		22.0		22.0		22.0		
3	18.0		21.3		19.7		19.7		19.7		
4	19.0		20.7		16.0		16.0		21.3		
5	19.7		20.3		20.7		20.7		20.7		
K-5	18.7		19.7		17.8		18.7		20.9		
Chamberlin School	End of AY15/16		Current as of 4/17/17		Proposed Budget		Services Budget		Level Funded Budget		
	15-16		16-17		17-18		17-18		17-18		
Grade	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	
K	44	3	40	3	47	3	47	3	47	2	
1	30	2	43	3	40	2	40	2	40	2	
2	34	2	29	2	43	3	43	3	43	3	
3	43	3	35	2	29	2	29	2	29	2	
4	33	2	45	2	35	2	35	2	35	2	
5	46	2	34	2	45	2	45	2	45	2	
Total	230	14	226	14	239	14	239	14	239	13	
Average Class Size											
K	14.7		13.3		15.7		15.7		23.5		
1	15.0		14.3		20.0		20.0		20.0		
2	17.0		14.5		14.3		14.3		14.3		
3	14.3		17.5		14.5		14.5		14.5		
4	16.5		22.5		17.5		17.5		17.5		
5	23.0		17.0		22.5		22.5		22.5		
K-5	16.4		16.1		17.1		17.1		18.4		



Orchard School	End of AY15/16		Current as of 4/17/17		Proposed Budget		Services Budget		Level Funded Budget	
	15-16		16-17		17-18		17-18		17-18	
	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers
K	58	3	63	4	64	4	64	4	64	4
1	67	4	69	4	63	4	63	4	63	3
2	45	3	60	3	69	4	69	3	69	4
3	72	4	47	3	60	3	60	3	60	3
4	60	3	76	3	47	3	47	3	47	2
5	56	3	66	3	76	3	76	3	76	3
Total	358	20	381	20	379	21	379	20	379	19
Average Class Size										
K	19.3		15.8		16.0		16.0		16.0	
1	16.8		17.3		15.8		15.8		21.0	
2	15.0		20.0		17.3		23.0		17.3	
3	18.0		15.7		20.0		20.0		20.0	
4	20.0		25.3		15.7		15.7		23.5	
5	18.7		22.0		25.3		25.3		25.3	
K-5	17.9		19.1		18.0		19.0		19.9	

Elementary District	End of AY15/16		Current as of 4/17/17		Proposed Budget		Services Budget		Level Funded Budget	
	15-16		16-17		17-18		17-18		17-18	
	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers	Students	Teachers
K	148	9	167	11	173	11	173	11	173	9
1	156	9	156	9	167	10	167	9	167	8
2	141	8	148	8	156	9	156	8	156	9
3	169	10	146	8	148	8	148	8	148	8
4	169	9	183	8	146	9	146	9	146	7
5	161	8	181	9	183	8	183	8	183	8
Total	944	53	981	53	973	55	973	53	973	49
Average Class Size										
K	16.4		15.2		15.7		15.7		19.2	
1	17.3		17.3		16.7		18.6		20.9	
2	17.6		18.5		17.3		19.5		17.3	
3	16.9		18.3		18.5		18.5		18.5	
4	18.8		22.9		16.2		16.2		20.9	
5	20.1		20.1		22.9		22.9		22.9	
K-5	17.8		18.5		17.7		18.4		19.9	

SBSD Projected Core Teacher FTE Requirements



FHTMS					
Students		<i>As of 4/17/2017</i>	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
6	175	168	183	183	183
7	162	186	168	168	168
8	179	174	186	186	186
Tuition	8	15	15	15	15
Total	524	543	552	552	552
Core Teachers (Lang Arts, Math, Sci, Soc Studies)					
		<i>As of 4/17/2017</i>	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
6	8	8	8	8	8
7 & 8	16	16	16	16	16
Total	24	24	24	24	24
Students per Core Teacher					
		<i>As of 4/17/2017</i>	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
6	22.2	21.6	23.5	23.5	23.5
7 & 8	21.8	23.4	23.1	23.1	23.1
Total	21.8	22.6	23.0	23.0	23.0

SBHS					
Students		As of 4/17/2017	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
9	162	186	174	174	174
10	202	163	186	186	186
11	178	206	163	163	163
12	171	180	206	206	206
Tuition	142	167	176	176	176
Total	855	902	905	905	905
Core Teachers (Lang Arts, Math, Sci, Soc Studies)					
		As of 4/17/2017	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
Total	36.27	37.87	38.37	37.87	35.2
Students per Core Teacher					
		As of 4/17/2017	Proposed Budget	Services Budget	Level Funded Budget
Grade	15-16	16-17	17-18	17-18	17-18
Total	23.6	23.8	23.6	23.9	25.7



Tax Rate History

Fiscal Year	Avg House Assessed Value	Grand List	Tax Rate	% Chg in Tax Rate	Tax on Average Home
2018 New Proposed	\$335,839	n/a	\$1.5924	-1.20%	\$5,348
2017	\$366,000	\$29,515,353	\$1.6117	-0.52%	\$5,899
2016	\$330,000	\$29,547,000	\$1.6202	0.61%	\$5,347
2015	\$326,000	\$28,895,896	\$1.6104	6.15%	\$5,250
2014	\$323,000	\$28,502,429	\$1.5171	7.50%	\$4,900
2013	\$323,000	\$28,044,290	\$1.4112	2.09%	\$4,558
Five Year Average:				2.44%	

Note: A data analysis discontinuity relating to the airport's purchase of many house lots occurred in the current year. This overstated the average assessed value of the average home for the current year. This discontinuity results in a higher tax cost reported here for FY17, and a lower one for FY18. We anticipate essentially the same tax cost next year as occurred for FY16.

Budget & Tax Rate Changes Proposed FY 2018 Budget

Fiscal Year	Budget Request	Tax Rate	Change In Tax Rate
2018	\$49,268,888	\$1.5924	-1.20%
2017	\$46,973,703	\$1.6117	-0.52%
2016	\$45,747,228	\$1.6202	0.61%
2015	\$44,297,297	\$1.6104	6.15%
2014	\$42,986,751	\$1.5171	7.50%
2013	\$42,106,183	\$1.4112	2.78%
2012	\$40,587,607	\$1.3730	-0.72%
2011	\$40,296,044	\$1.3830	-5.98%
2010	\$39,923,685	\$1.4710	8.56%
2009	\$38,250,988	\$1.3550	5.45%
Ten Year Average			2.26%

Comparison of Homestead Property Taxes Based upon Assessed Value vs. Based Upon Income

This tool is available online on the school district's website, where you can enter your own household income or property value to show your own tax payment obligations. Households earning less than \$141,000 for 2016 may pay their property taxes based on the percentage of their income.

History for FY15 - 17 with FY18 Estimate	FY15	FY16	FY17	FY18 est.
Household Income limit - % of income	2.89%	2.84%	2.77%	2.59%
Tax Rate per \$100 value	\$1.6104	\$ 1.6202	\$1.6117	\$1.5924

Example #1 - home assessed at \$235,000 & household income of \$65,000.

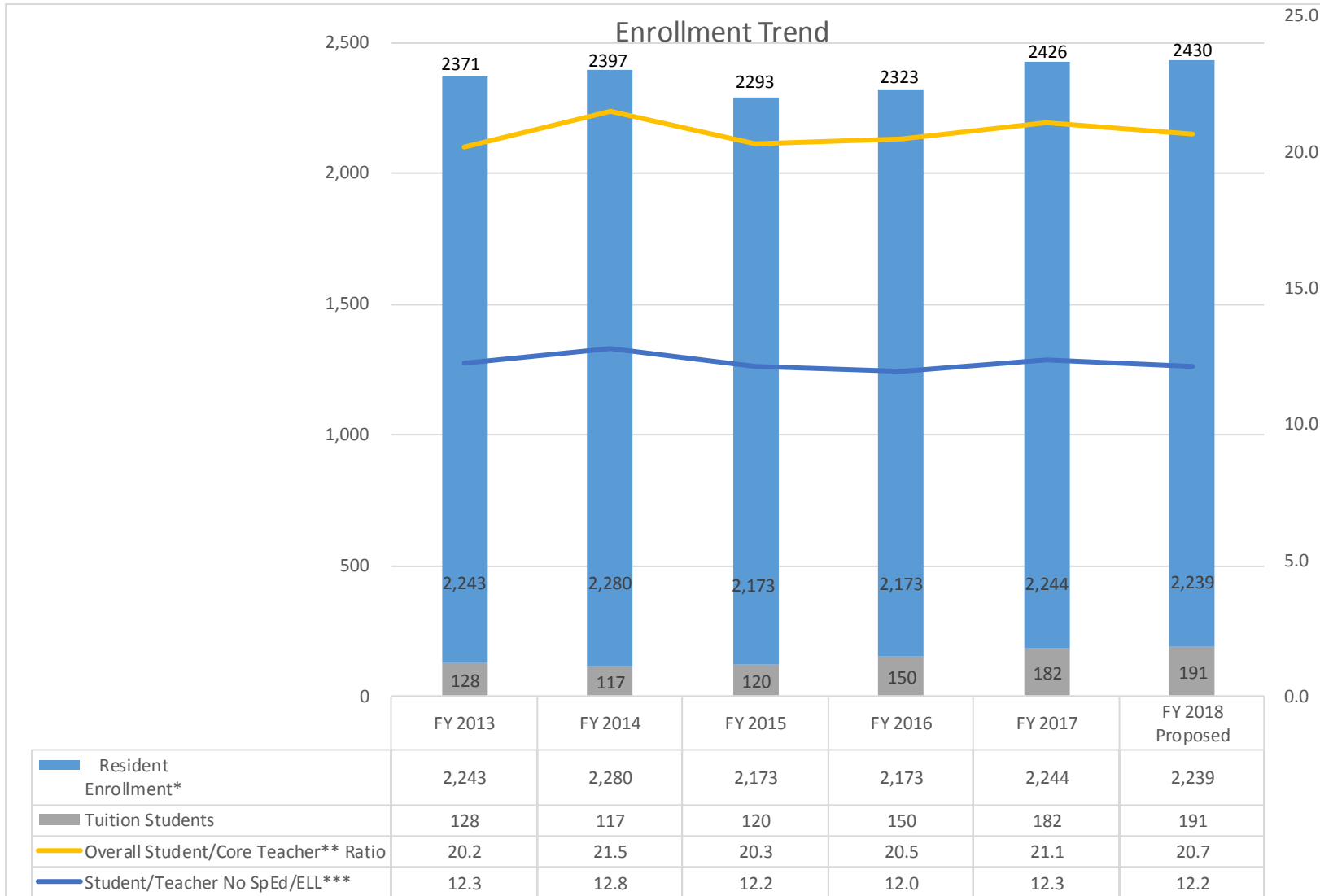
Place Your Household Income Here ----->	Household Income	FY15 Taxes	FY16 Taxes	FY17 TAXES	FY18 est. TAXES	Total Taxes FY15 - 18
	\$ 65,000	\$ 1,879	\$ 1,846	\$ 1,801	\$ 1,684	\$ 7,209
Place Your Assessed Value Here ----->	Assessed Value	FY15 Taxes	FY16 Taxes	FY17 TAXES	FY18 est. TAXES	Total Taxes FY15 - 18
	\$ 235,000	\$ 3,784	\$ 3,807	\$ 3,787	\$ 3,742	\$ 15,122

Example #2 - home assessed at \$285,000 & household income of \$89,000.

Place Your Household Income Here ----->	Household Income	FY15 Taxes	FY16 Taxes	FY17 TAXES	FY18 est. TAXES	Total Taxes FY15 - 18
	\$ 89,000	\$ 2,572	\$ 2,528	\$ 2,465	\$ 2,305	\$ 9,870
Place Your Assessed Value Here ----->	Assessed Value	FY15 Taxes	FY16 Taxes	FY17 TAXES	FY18 est. TAXES	Total Taxes FY15 - 18
	\$ 285,000	\$ 4,590	\$ 4,618	\$ 4,593	\$ 4,538	\$ 18,339

Who We Serve
Five Year Trend
Enrollment & FTE Trend

	13/14	14/15	15/16	16/17	<small>Estimated</small> 17/18
Elementary	958	955	934	981	973
Middle	558	502	516	528	537
HighSchool	764	716	713	735	729
Tuition	117	120	150	182	191
Total Students	2,397	2,293	2,323	2,426	2,430
 Equalized Pupils	 2,381.05	 2,365.36	 2,400.03	 2,420.12	 2,416.89
 <u>Staffing Ratios</u>					
Licensed Educators	231.80	233.70	240.27	245.37	248.77
Student to Educator Ratio	10.34	9.81	9.67	9.89	9.77
 Educators and Paraeducators	 311.87	 313.75	 313.90	 329.60	 333.00
Students to Educator/Para Ratio	7.69	7.31	7.40	7.36	7.30
 All Staff	 448.82	 456.83	 462.34	 481.92	 489.32
Student to All Staff Ratio	5.34	5.02	5.02	5.03	4.97



- Notes:**
- * Excludes Preschool
 - ** Core Teachers (social studies, science, math, language arts, elementary classroom teachers)
 - *** All licensed educators (PE, Art, Music, Health, Business Ed, Nurse, Guidance, World Language, Library/Media, Lit/Math Support Teachers, Tech Ed; excludes Spec Ed & ELL)

**SOUTH BURLINGTON SCHOOL DISTRICT
POLICY G6**

MINIMUM AND OPTIMAL AVERAGE CLASS SIZE

POLICY

The superintendent shall use the following guidelines to inform decisions on staffing and program offerings.

Guidelines

Grades	Minimum Average	Optimal Average Range	Maximum Average Not to Exceed
K-3	15	16-18	20
4-5	15	16-20	25
6-8	16	18-23	25
9-12	16	18-25	Based on teacher class rolls: Language Arts – 100 students/teacher Other teachers – 150 students/teacher
6-12			Exceptions may be made where larger class sizes are appropriate for the subject matter.

The superintendent shall stay within the minimum and maximum guidelines.

Date Policy Warned: November 30, 2010
Date Policy Considered: December 15, 2010
Date Policy Adopted: January 5, 2011

Signed:
Richard Cassidy, Chair
Elizabeth Fitzgerald, Clerk
Agnes Clift
Janine Allo
Martin LaLonde

Five Year History

Category	Base Year						% Chg All Years	Annual Growth Rate
	Actual FY12	Actual FY 13	Actual FY 14	Budget FY 15	Budget FY 16	Budget FY 17		
SALARIES & WAGES:								
Teachers	17,088,005	17,698,346	17,455,898	18,027,252	18,687,323	19,182,420		
Administrators	1,648,313	1,700,353	1,582,667	1,615,542	1,659,127	1,663,626		
Co-Curricular	411,171	416,213	417,350	452,382	493,533	521,448		
All Others	5,915,828	5,978,725	6,248,754	6,605,094	6,790,319	7,158,677		
Totals	25,063,317	25,793,637	25,704,669	26,700,270	27,630,302	28,526,171	13.8%	2.62%
HEALTH INSURANCE COSTS - (net cost to the district)								
Teachers	2,494,535	2,615,352	2,875,376	2,886,879	2,956,205	3,139,290		
All other	2,240,440	2,140,867	2,383,414	2,529,690	2,711,878	2,653,619		
Totals	4,734,975	4,756,219	5,258,790	5,416,569	5,668,083	5,792,909	22.3%	4.12%
Total Salaries & Wages and Health Cost	29,798,292	30,549,856	30,963,459	32,116,839	33,298,385	34,319,080		
Year over Year % Change		2.5%	1.4%	3.7%	3.7%	3.1%	15.2%	2.87%

Summary of Stewardship Projections

SUMMARY OF CATEGORY CODES:	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Athletic Fields	\$715,000	\$53,000	\$328,000	\$3,000	\$503,000	\$3,000	\$39,011	\$3,000	\$23,000	\$3,000
Boilers & Burners	\$61,000	\$82,000	\$60,000	\$30,000	\$30,000	\$400,000	\$0	\$0	\$235,000	\$440,000
Buses & Other Vehicles	\$121,700	\$195,100	\$211,868	\$213,500	\$215,200	\$216,900	\$218,600	\$220,300	\$222,150	\$318,530
Computer Software	\$80,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy	\$3,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Flooring & Carpet	\$110,500	\$154,050	\$91,500	\$74,600	\$75,400	\$67,550	\$66,100	\$67,700	\$73,000	\$50,000
Gymnasium	\$60,000	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Heating, Ventilation & AC	\$16,000	\$7,200	\$480,000	\$311,200	\$0	\$0	\$0	\$0	\$0	\$0
Kitchen	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Other Projects	\$628,000	\$270,000	\$3,216,500	\$331,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0
Parking Lots	\$35,000	\$50,000	\$418,000	\$13,500	\$175,000	\$13,500	\$0	\$163,000	\$0	\$61,500
Roofs	\$74,000	\$0	\$678,000	\$781,000	\$514,000	\$728,022	\$350,000	\$0	\$110,123	\$0
Security & Safety	\$57,200	\$77,500	\$42,000	\$22,000	\$42,000	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000
Transportation	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Windows	\$618,000	\$0	\$0	\$242,000	\$225,000	\$0	\$0	\$0	\$0	\$0
TOTAL	\$2,644,400	\$973,850	\$5,575,868	\$2,057,300	\$1,816,100	\$1,472,472	\$717,211	\$497,500	\$706,773	\$915,030

SOUTH BURLINGTON SCHOOL DISTRICT

"Ed Spending" per Equalized Pupil, Regional Comparison

	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u> <u>Proposed</u>	<u>YTY % Chge</u>
South Burlington	\$14,435	\$14,893	\$14,923	\$15,052	\$15,401	2%
% YTY Growth		3%	0%	1%	2%	
Burlington	\$13,322	\$13,662	\$13,838	\$14,133	\$15,067	7%
Colchester	\$13,095	\$13,222	\$13,535	\$13,297	\$14,092	6%
Milton	\$13,048	\$13,455	\$14,100	\$14,083	\$14,585	4%
Winooski	\$11,911	\$12,736	\$12,897	\$13,359	\$13,986	5%
Group average	\$12,844	\$13,269	\$13,592	\$13,718	\$14,433	5%
% YTY Growth of Group		3%	2%	1%	5%	

SOUTH BURLINGTON SCHOOL DISTRICT

"Ed Spending" per Equalized Pupil, Statewide Comparison

	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>YTY</u> <u>% Chg</u>
South Burlington Ed Spending per Equalized Pupil	\$14,435	\$14,893	\$14,923	\$15,052	1%
State Average ESPEP	\$13,524	\$14,008	\$14,421	\$14,651	2%
 Rank in State	 83	 94	 109	 110	
Out of...districts	282	282	282	266	

SBSD Budget FY 2018 Status	FY17 Budget	FY18 Proposed Budget	Change	% Chg	Version: # 12a	5/10/2017
Expenditure Budget Fund 01 & 03:	\$46,973,703	\$49,268,888 (1)	\$2,295,185	4.89%	State Level Factors FY18	FY17 Factors
Adjusted Expenditure Budget	\$46,973,703	\$49,268,888	\$2,295,185	4.89%	Property Yield Estimate	\$9,701
Less "Other" Revenue Fund 01 & 03	\$10,546,227	\$12,046,081 (2)	\$1,499,854	14.22%	* CLA	96.27%
Adjusted Revenue Budget:	\$10,546,227	\$12,046,081	\$1,499,854	14.22%	Equalized Pupils:	2,420.12
(Net) State Education Fund	\$36,427,476	\$37,222,807	\$795,331	2.18%	VT Non-Residential Rate	\$1.5350
Equalized Pupils	2,420.12	2,416.89 (3)	(3.23)	-0.13%		
PLACE PENALTY HERE:					Residential Property Tax Impact	
Cost Per Equalized Pupil	\$15,051.93	\$15,401.12 **	\$349.19	2.32%	Before income sensitivity and with the CLA the residential property tax per \$100,000 homestead value is:	
Property Yield	\$9,701.00	\$10,077.00 (4)	\$376.00	3.88%	Total	\$1,528
S.B. Residential Tax Rate (no CLA)	\$1.5516	\$1.5283	(\$0.0232)	-1.50%	CHANGE FROM FY17	-\$19
Residential Tax Rate w CLA	\$1.6117	\$1.5924 (5)	(\$0.0193)	-1.20%	monthly change	-\$1.61
Non-Residential Tax Rate (no CLA)	\$1.5350	\$1.5500	\$0.0150	0.98%	Tax on a \$335,839 home	\$5,348 (6)
Non-Residential Tax Rate w CLA	\$1.5945	\$1.6149	\$0.0204	1.28%	CHANGE FROM FY17	-\$65
					monthly change	-\$5.41
					Tax on a \$227,647 condo	\$3,625 (7)
					CHANGE FROM FY17	-\$44
					monthly change	-\$3.67

The % change in the total expenditure budget	4.89%
The % change in ed spending per equalized pupil is:**	2.32%
The % change in the estimated residential tax rate is:	-1.20%
The % change in the non-residential tax rate from FY17 is:	1.28%
The % change in the income sensitized rate from FY17 is:	-5.15%
The % change in draw from the State Education Fund is:	2.18%

		FY17 Factors
Income Sensitivity Impact	2.58%	2.72%
Tax on \$40,000 HH Income:	\$1,032	-56
Tax on \$60,000 HH Income:	\$1,548	-84
Tax on \$80,000 HH Income:	\$2,064	-112

Notes:

- * \$131,200 of new initiatives is offset by revenue
- ** Total expenditure budget, cost per equalized pupil of \$15,401.12, and 2.32% change are required to be included in the ballot language

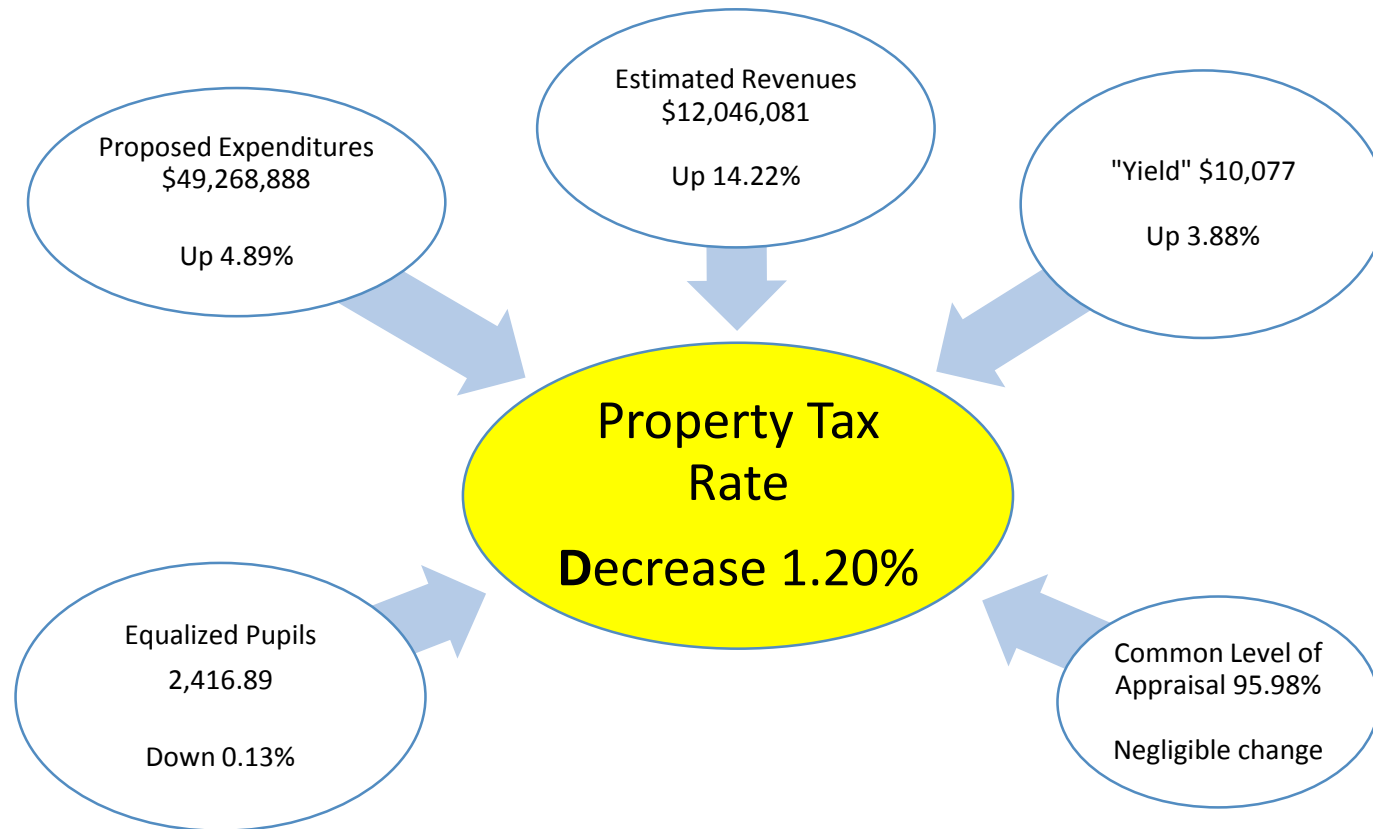
Favorable CLA, Stable Eq Pupils, revenue increase,
result in modest tax rate change.

Budget Development Status:

This version recognizes current budget reductions

Components of the Tax Rate Calculation

The tax rate can vary – and has over the years – as a result of on any one of these five factors. Depending largely on the tax rate parameters set each year by the state, the tax rate can be low with a higher expenditures increase, some years there can be a higher tax rate with a lower level of expenditures. The proposed year is one where the tax rate decreases, despite an increase in the expenditure level.



Conclusion

Proposed Budget Continues to Support District Ends Policy, and the need for Continued Focus and Improvement.

- The District aims for a **quality program** that meets the needs of students, at a price the community can support.
- The district, by whatever measures of spending we can find—SASRS, Allowable Tuition, and Ed Spending per Equalized Pupil--**is not a high spending district**, but spends in the middle of school districts in the state.
- The **tax rate** is in the middle of districts in the state. The tax rate has not increased significantly, but rather has been flat for the last four years, and has been reasonably flat for several years.
- The district is consistently **ranked** by both Vt Digger, and by Niche.com as one of the top five in the state.
- By standardized tests administered by the State of Vermont, the district's students have consistently performed in the **top five to ten** among all the schools in the state.

PROPOSED BUDGET SUMMARY

- Continues to Support District Ends Policy, and the need for Continued Focus and Improvement.
- Tax Rate Decrease of 1.2%
- Maintains appropriate elementary class sizes grades K-3 and 4-5.
- Preserves most programs at the middle school and high school
- No incremental spending as a result of nickname change.
- Anticipated cost savings for health care benefit