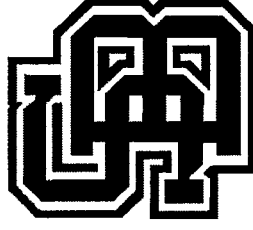


FY 2021 Budget Presentation



**South Burlington
School District**

January 8, 2020

Enrollments FY20 vs. Estimated FY21

K 20-21 estimates informed by McKibben Apr '19

Central School	Current Enrollment as of 1/7/2020			Anticipated		
	19-20		20-21	Students		Teachers
Grade	Students	Teachers	Students	Teachers		
PK 3	13					
PK 4	14					
K	63	4	61	4		4
1	62	3	66	3		3
2	58	3	63	3		3
3	70	3	60	3		3
4	56	3	72	3		4
5	60	3	57	3		3
Total	PK-5: 396, K-5: 369	19	379			20
Average Class Size	Per grade	Per age block	Per grade	Per age block		Per age block
K	15.8		15.3			
1	20.7	19.5	22.0		19.2	
2	19.3		21.0			
3	23.3		20.0			
4	18.7	19.3	18.0		18.4	
5	20.0		19.0			
K-5	19.4		19.0			

Enrollments FY20 vs. Estimated FY21

K 20-21 estimates informed by McKibben Apr '19

Chamberlin School	Current Enrollment as of 1/7/2020		Anticipated	
	19-20		20-21	
Grade	Students	Teachers	Students	Teachers
PK 3	10			
PK 4	14			
K	43	3	43	3
1	49	3	41	3
2	37	2	51	3
3	41	2	38	2
4	50	3	43	2
5	27	2	53	3
Total	PK-5: 271, K-5: 247	15	269	16
Average Class Size	Per grade	Per age block	Per grade	Per age block
K	14.3		14.3	
1	16.3	17.0	13.7	15.7
2	18.5		17.0	
3	20.5		19.0	
4	16.7	15.4	21.5	19.2
5	13.5		17.7	
K-5	16.5		16.8	

Enrollments FY20 vs. Estimated FY21

K 20-21 estimates informed by McKibben Apr '19

Orchard School	Current Enrollment as of 1/7/2020		Anticipated	
	19-20	20-21	Students	Teachers
Grade	Students	Teachers	Students	Teachers
PK 3	12			
PK 4	12			
K	82	5	69	4
1	66	4	85	5
2	72	4	63	3
3	64	3	73	4
4	65	3	68	3
5	58	3	70	3
Total	PK-5: 431, K-5: 407	22	428	22
Average Class Size	Per grade	Per age block	Per grade	Per age block
K	16.4		17.3	
1	16.5	17.8	17.0	18.1
2	18.0		21.0	
3	21.3		18.3	
4	21.7	20.5	22.7	23.0
5	19.3		23.3	
K-5	18.5		19.5	

Enrollments FY20 vs. Estimated FY21 Total Elementary

Elementary District	Current Enrollment as of 1/7/2020			Anticipated		
	19-20		20-21	Students		Teachers
Grade	Students	Teachers	Students	Teachers		
PK3	35					
PK4	40					
K	188	12	173	11		
1	177	10	192	11		
2	167	9	177	9		
3	175	8	171	9		
4	171	9	183	9		
5	145	8	180	9		
Total	1023	56	1076	58		
Average Class Size	Per grade	Per age block	Per grade	Per age block		
K	15.7		15.7			
1	17.7	18.1	17.5	17.8		
2	18.6		19.7			
3	21.9		19.0			
4	19.0		20.3	20.2		
5	18.1	18.6	20.0			
K-5	18.3		18.6			

Enrollments FY20 vs. estimated FY21

SBSD Projected Core Teacher FTE Requirements

Students	Total: Res & tuition		Tuition: tuition & school choice		Total: Res & tuition		Tuition: tuition & school choice	
	Current Enrollment as of 1/7/2020	Tuition	Current Enrollment as of 1/7/2020	Tuition	Anticipated 2020-21	Tuition	Anticipated 2020-21	Tuition
Grade 6	165	0	165	0	159	0	159	0
Grade 7	191	2	191	2	173	2	173	2
Grade 8	214	14	214	14	199	14	199	14
Subtotal								
Total	570	16	570	16	531	16	531	16

Core Teachers (Lang Arts, Math, Sci, Soc Studies)

	Current Enrollment as of 1/7/2020	Anticipated 2020-21
Grade 19-20	19-20	20-21
Grade 6	8	8
Grade 7 & 8	17	17
Total	25	25

Students per Core Teacher

	Current Enrollment as of 1/7/2020	Anticipated 2020-21
Grade 19-20	19-20	20-21
Grade 6	20.6	19.9
Grade 7 & 8	24	22
Total	22.8	21.2

Enrollments FY20 vs. estimated FY21

SBHS	Total: Res & tuition		Tuition: tuition & school choice		Total: Res & tuition		Tuition: tuition & school choice	
	Current Enrollment as of 1/7/2020	Tuition	Anticipated 2020-21	Tuition	Total	Anticipated 2020-21	Tuition	
Grade 9	220	43	262	51				
10	231	45	227	44				
11	222	38	233	42				
12	223	52	227	42				
Early College	20	5	20	6				
Subtotal	916	183	969	185				
School Total	896	178	949	179				

Core Teachers (Lang Arts, Math, Sci, Soc Studies)

Current as of 11/22/2019	
Grade	19-20
Total	38.17

Anticipated 2020-21	
20-21	
Total	39.97

Students per Core Teacher

Current as of 11/22/2019	
Grade	
Total	23.5

Anticipated 2020-21	
Total	23.7

Enrollments FY20 vs. estimated FY21

Total of All Students

Grade	Current Enrollment as of 1/7/2020	Anticipated	Difference
K	188	173	-15
1	177	192	15
2	167	177	10
3	175	171	-4
4	171	183	12
5	145	180	35
6	165	160	-5
7	191	173	-18
8	214	199	-15
9	220	262	42
10	231	227	-4
11	222	233	11
12	223	227	4
Early College	20	20	0
TOTAL	2509	2577	68

Includes tuition students

Recommended Additions Proposed for FY21:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% above FY20)
1.0 Classroom Teacher at R.M. Central	Class size in Grade 4 at R.M. Central necessitate the addition to maintain class size policy.	\$83,812 (0.16%)
1.0 Classroom Teacher at Chamberlin	Class size in Grade 2 at Chamberlin necessitate the addition to maintain class size policy.	\$83,812 (0.16%)
0.20 FTE Guidance at Orchard School	Increased caseloads and enrollment numbers have necessitated this increase	\$20,080 (0.04%)
2.0 FTE Campus Safety Positions	Safety continues to be a concern, the addition of 2 FTE's to the current 4 FTE's will help address needs Districtwide.	\$93,811 (0.18%)
1.6 FTE Core teacher needs at the High School	Class sizes in core subjects necessitate the additions across all core subjects.	\$128,000 (0.25%)
.10 District Nurse Liaison	The increase in medical needs and record keeping for state requirements has created the need for the additional support.	\$12,028 (0.002%)

Recommended Additions Proposed for FY21:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% above FY20)
Stipends for FHTMS Distributed Leadership Model for Core Subjects	Stipends to facilitate Proficiency Based Learning and UDL work in core subjects.	\$16,000 (0.03%)
Athletic Event Supervision 3 positions on the Co-Curricular Schedule	The addition of new teams over the years and increase in evenings and weekends has been beyond what the Student Activities Director can attend.	\$9,017 (0.02%)
Lease of Human Resource Software	Increase in legal requirements and no Human Resource module available in the new financial accounting software that will be provided by the State of Vermont.	\$30,900 (0.06%)
RAVE Mobile Safety Software	Alert system that provides notification to school-based staff, Police, Fire & EMS and 911 via a cell phone app.	\$15,000 (0.02%)
Maintenance & Facility Stewardship Projects	Provides required maintenance for facilities with a minimum investment at the South Burlington High School and F. H. Tuttle Middle School.	\$516,173 (1.00%)

Recommended Additions Proposed for FY21:

<u>Request</u>	<u>Rationale</u>	<u>Cost</u> (% above FY20)
Repayment of Pre-Bond Line of Credit	The line of credit used for Pre-Bond expenses will need to be repaid depending on the outcome of the Bond Vote in March.	\$350,000 (0.68%)
Overall Total of Listed Additions		\$1,358,633 (2.62%)

Additions/(Reductions) from 12/18/2019 Budget Recommendation

\$16,004	Vocational Tuition increase based on numbers released by the AOE
(\$10,000)	Reduction in phone system expenses due to new VOIP system that will be in place
(\$300,000)	Moved \$300,000 of Stewardship expenses out of the General Fund to use Capital Reserve Funds for roofing projects
(\$52,000)	Reduction in parking lot improvements at High School/FH Tuttle Middle School and R.M. Central athletic field improvements
(\$345,996)	Total Reduction from 12/18/2019 Budget Presentation

Budget Summary

<u>REVENUES</u>	Adopted FY 2020 Budget	Proposed FY 2021 Budget	Budget Difference	% Chg by Category	% Chg over FY2020
State Education Fund	\$40,442,293	\$45,452,504*	\$5,010,211	12.39%	9.68%
Other "Local Revenues"	\$11,304,240	\$11,291,856	(\$12,384)	-0.11%	-0.02%
TOTAL REVENUES	\$51,746,533	\$56,744,360	\$4,997,827		9.66%

*Additional Ed Fund Dollars for Prior Year Deficit of \$437,267

EXPENDITURES

Salaries & Wages	\$31,981,325	\$33,750,187	\$1,768,862	5.53%	3.42%
Health Insurance	\$5,864,704	\$6,906,917	\$1,042,213	17.77%	2.01%
Employee Benefits (Dental, Life, LTD, W/C)	\$4,334,794	\$4,440,147	\$105,353	2.43%	0.20%
Purchased Professional Services*	\$1,513,216	\$1,820,239	\$307,022	20.29%	0.59%
Purchased Technical Services	\$1,189,402	\$1,279,587	\$90,185	7.58%	0.17%
Purchased Property Services**	\$693,306	\$1,196,277	\$502,971	72.55%	0.97%
Insurance- Property/Liability/Vehicle	\$175,541	\$194,318	\$18,777	10.70%	0.04%
Other Purchased Services	\$2,287,863	\$2,501,393	\$213,530	9.33%	0.41%
Supplies & Materials	\$1,770,140	\$1,974,622	\$204,483	11.55%	0.40%
Equipment	\$1,177,505	\$1,151,694	(\$25,811)	-2.19%	-0.05%
Miscellaneous, Contingency & Transfers	\$328,871	\$322,187	(\$6,684)	-2.03%	-0.01%
Debt Service (current bond prmts w/addition of 2nd principal payment on 2019 bond)	\$429,867	\$769,526	\$339,658	79.01%	0.66%
TOTAL EXPENDITURES	\$51,746,533	\$56,307,093	\$4,560,560		8.81%

*Contracts with Special Education service providers & facility contracts

**Facility Stewardship projects

Summary of FTE's

Core Teaching Staff:
 2.0 Elementary Teachers*
Guidance/Health Services:
 0.20 Orchard Guidance* (currently in FY20)
 0.10 District Nurse Liaison*

Special Education Teacher:
 (position added in FY20)
 1.0 Teacher of the Deaf

Security Staff:
 2.0 Campus Security*

Special Education Support Staff:
 (positions added in FY20)
 1.0 LPN

District Support Staff:
 (positions added in FY20)
 1.0 Central Office Position
 1.0 Data Analyst
 .74 Van Driver

8.04 Total increase over FY20 adopted budget

*New position requests for FY21

** A total of 3.60 FTE are being held in contingency and are not counted in the grand total.

	Overall Summary		
	Adopted FY20	Actual FY20	Proposed FY21
Teachers			
Social Studies, English, Math, Science, Elementary Teachers	119.17	118.17	120.17
Arts, PE, Technology, Library-Media, World Language, Family Living, Business	51.50	51.76	51.50
Support, Leadership, Alternative Programs	16.90	16.90	16.90
Guidance, Health Services	15.90	16.10	16.20
Sp Education & ELL Teachers	58.90	59.90	59.90
Total	262.37	262.83	264.67
Support Staff			
Special Education	70.17	71.17	71.17
Instruction, Supervision, Support, Library/Media, LPN, Guidance, Technology, Alumni, HR, Transportation	111.92	114.66	114.66
Maint., Custodial, Security	34.54	34.54	36.54
Total	216.63	220.37	222.37
Leadership			
Administrators	13.00	13.00	13.00
GRAND TOTAL	492.00	496.20	500.04

8.04

SBSB Budget Development-- Administration's Recommended Budget on 01/08/2020

SBSB Budget FY 2020-21 Status	Actual FY20 Budget	FY21 Budget	Change	% Chg	Version: # 2	1/8/2020
Expenditure Budget Funds 01 & 03:	\$51,746,533	\$56,307,093	(\$4,560,560)	8.81%	State Level Factors FY21	FY20 Factors
Assumed level of additions/reductions:		\$0			Property Yield: \$10,883	\$10,648
					* CLA: 89.92%	93.28%
Adjusted Expenditure Budget:	\$51,746,533	\$56,307,093	\$4,560,560	8.81%	Equalized Pupils: 2,575.44	2,540.12
Less "Other" Revenue Funds 01 & 03:	\$11,304,240	\$11,291,856	(\$12,384)	-0.11%	Non-Resid Tax Rate: \$1,6540	\$1,5940
possible revenue budget changes:		\$0				
Adjusted Revenue Budget:	\$11,304,240	\$11,291,856	(\$12,384)	-0.11%		
Prior Year Deficit		\$437,267				
(Net) State Education Fund:	\$40,442,293	\$45,452,504	\$5,010,211	12.39%		
Equalized Pupils:	2,540.12	2,575.44	35.32	1.39%		
Net "Ed Spending" Per Equalized Pupil:	\$15,921.41	\$17,648.44	\$1,727.03	10.85%		
Property "Yield":	\$10,648	\$10,883	\$235.00	2.21%		
S.B. Residential Tax Rate (w/o CLA):	\$1,4952	\$1,6217	\$0,1264	8.45%		
Residential Tax Rate w/ CLA:	\$1,6030	\$1,8034	\$0,2004	12.50%		
Non-Residential Tax Rate (w/o CLA):	\$1,5940	\$1,5800	(\$0,0140)	-0.88%		
Non-Residential Tax Rate w/ CLA:	\$1,7088	\$1,7571	\$0,0483	2.83%		
The % change in the total expenditure budget			8.81%			
The % change in ed spending per equalized pupil is:**			10.85%			
The % change in the estimated residential tax rate is:			12.50%			
The % change in the non-residential tax rate from FY20 is:			2.83%			
The % change in the income sensitized rate from FY20 is:			8.88%			
The % change in draw from the State Education Fund is:			12.39%			

Sheet Notes:

- (1) The total expenditure budget proposed for the coming year.
- (2) The total amount expected in revenue for the coming year.
- (3) **Per state statute, the FY19 deficit must be added to the amount of funds needed from the State Education Fund and not added to the total budget.**
- (4) *The count of equalized pupils (EXCLUDING tuition students) has not been finalized by the AOE.*
- (5) The property yield can still change by Legislative Action.
- (6) *The total computed residential tax rate with CLA.*

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 the Equalized Pupil count is not finalized.
3. The prior year deficit has been added to the amount needed from the State Education Fund.

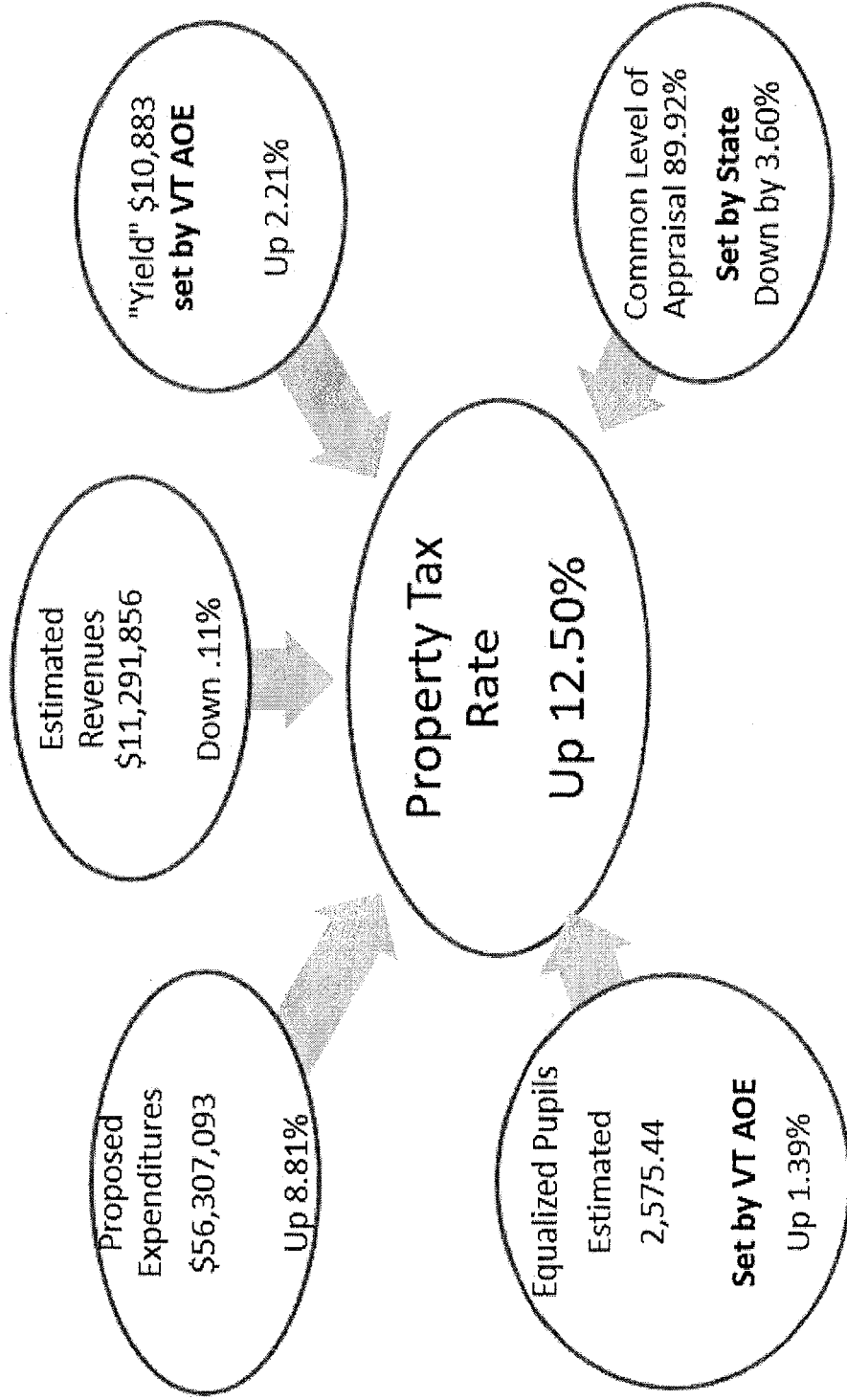
Key Contributors to the 12.5% or \$0.2004 Tax Rate Increase

<u>Components of Tax Rate</u>	<u>% Impact</u>	<u>\$ Impact</u>
Total Budget Expense increase of \$4,560,560	11.27%	\$0.1807
Reduction in "Other" revenues of (\$12,384)	0.03%	\$0.0005
A reduction in "other" revenue results in an increase to the tax rate		
Addition to the State Education Fund due to the 2019 Fiscal year deficit that needs to be repaid in the 2021 fiscal year which totals \$437,267	1.09%	\$0.0174
Net Increase in Equalized Pupils of 35.32 (not finalized)	(1.55%)	(\$0.0248)
An increase in this number results in a reduction in tax rate and is a 2 year average		
Net Increase in Property Yield of \$235	(2.39%)	(\$0.0383)
An increase in this number results in a reduction in the tax rate and could change by legislative action		
Reduction in CLA of 3.36%	4.05%	\$0.0649
A reduction in this % increases tax rates and indicates houses are selling above appraised values. This is adjusted annually and is not averaged over time.		
Total Tax Rate Change		<u>\$0.2004</u>

* Information in red are factors controlled by the State

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.



The Property Tax Formula

EXPENDITURES

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

\$56,307,093

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).

\$11,291,856

EDUCATION SPENDING

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

*\$437,267 is added to this for the prior year deficit

\$45,452,504*

DIVIDED BY EQUALIZED PUPILS

Equalized pupils is a two-year weighted average.

2,575.44 (estimate)

ED SPENDING PER EQUALIZED PUPIL

Ed spending divided by equalized pupils. (excess spending threshold is \$18,756)

\$17,648.44

Next...

PROPERTY TAX YIELD PER \$1 OF TAX RATE

\$10,883

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.

EQUALIZED TAX RATE TO BE PRORATED

\$1.6217

Ed spending per equalized pupil divided by the property tax yield.

COMMON LEVEL OF APPRAISAL

89.92%

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. (Lower CLA means houses are selling above appraised value)

ACTUAL HOMESTEAD TAX RATE

\$1.8034

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.

