



2010-2011 Education Budgets & Tax Rate Implications

Presented by
Shelburne School Board
CVU School Board
March 1, 2010

AGENDA

- Introduction
- Overview
- Shelburne Community School
 - * Pre K – 8 Budget
 - * Articles
- Champlain Valley Union High School
 - * 9 – 12 Budget
 - * Articles
- Summary

NOTE: visit www.cssu.org and www.scsvt.org

for more detail

Overview

FY 10 Proposed Budgets:

SCS	\$11,220,491	0 %	no increase over 2009/10
CVU	\$21,355,044	1.53 %	increase over 2009/10

FY 10 Tax Rate Outlooks:

Homestead:

SCS/Pre K-8	\$0.878 (+6.1%)
CVU	<u>\$0.448 (+8.2%)</u>
Total	\$1.326 (+6.9%)

Homestead (Income Sensitive**):

SCS/Pre K	1.75% (+1.1%)
CVU	<u>0.89% (+2.7%)</u>
Total	2.64% (+1.9%)

Non Homestead **\$1.402 (+3.7%)**

** Residents with household income up to \$97,000 may be eligible

- **Tax Rate Outlooks: preliminary state tax rates used, SUBJECT TO CHANGE**

Overview– Tax Implications

	\$250,000 Home			\$400,000 Home		
	<u>9/10</u>	<u>10/11</u>	<u>Inc/Dec</u>	<u>9/10</u>	<u>10/11</u>	<u>Inc/Dec</u>
Shelburne SD	\$2067	\$2193	\$126	\$3307	\$3510	\$203
CVU HS	\$1035	\$1120	\$85	\$1656	\$1792	\$136
Shelburne Town	\$799	\$791	-\$8	\$1278	\$1265	-\$13
TOTAL			+\$203			+326

Income Sensitivity: @\$85,000 of income/\$250,000 Homestead

Tax payment capped at :	<u>9/10</u>		<u>10/11</u>		<u>Inc/Dec</u>
Shelburne SD	1.73%	\$1471	1.75%(up 1.1%)	\$1488	+\$17
CVU HS	.87%	\$ 731	.89%(up 2.7%)	\$ 757	+\$26
Shelburne Town		\$ 799		\$ 791	-\$ 8
TOTAL		\$3001		\$3036	+\$35



Shelburne Community School
Pre K-8



SCS Mission Statement

“It is the mission of the Shelburne Community School to ensure that each child investigates, masters and applies the knowledge, skills, values and behavior necessary for lifelong learning and meaningful participation in a global society”

SCS School Highlights and Activities

Vermont Standardized Tests (NECAP) Results (Proficient and higher)

	Reading*	Math*	Writing*	Science*
Grades	3 – 8	3 – 8	5 8	4 8
SCS	87%	84%	91% 69%	57% 26%
Vermont	72%	66%	55% 54%	52% 25%
	* Fall 2009	*Fall 2009	*Fall 2008	*Spring2009

SCS School Highlights and Activities

- **Strong School Action Plan For Academics:**
Eight curricular focus areas with a particular emphasis in Science (visit our website)
- **Extended Day Programs:**
Sports, Clubs, Academic Assistance, Theater, Music, SKAT, curriculum-related enrichment groups
Late bus to assure high level of participation
- **Extended Year Programs:**
Summer Schools (2) and Enrichment Camp (1)

SCS School Highlights and Activities

- **Awards:**

Spelling State Champions (grades 5-6), SCS Wind Ensemble Band

- **Community Outreach:**

Grade 8 Community Service Program, FEED Program, UVM Intern Program, and Artist-in-Residence Programs

School-wide Assemblies and Guest Presenters, IBM Engineer's Week, Mentor Programs

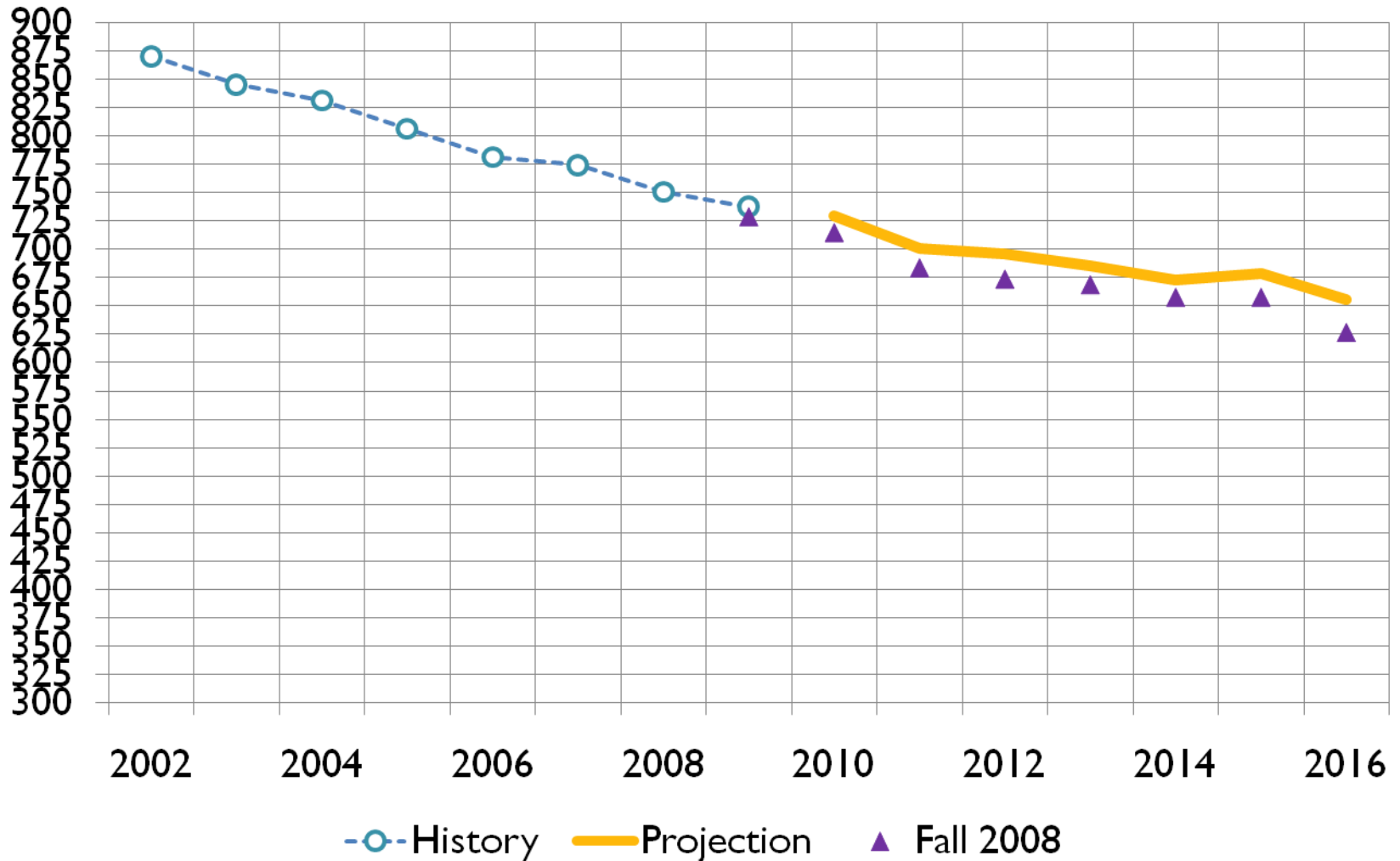
- **Parent and Family Involvement:**

PTO, Volunteers, Parent Conferences and Student Reporting / Assessment Systems

- **Staff Professional Development:**

Support for teachers and para professionals to improve their practice in instruction and curriculum development

Shelburne Enrollment K – 8



Reductions to October Proposed Budget

- Unified Arts
 - Classroom Teacher
 - Planning Room
 - Per Diems & Stipends
 - Literacy Specialist
 - Hiring Challenge
 - Technology
 - Para Professionals
 - Enrichment/DI
 - Special Ed specialist
-
- Health Benefits
 - Books/Supplies
 - Museum Program
 - CSSU Services
 - Utilities Efficiencies

TOTAL REDUCTIONS \$623,0000

Proposed Pre K-8 FY 2011 Budget Summary by Function

	<u>FY 11</u>	<u>Change</u>
Instructional Programs	\$ 5,156,130	(\$206,799)
Instructional (Special Programs)	\$ 2,176,513	\$93,370
Instructional Support	\$ 1,011,496	\$32,299
Administrative Support	<u>\$ 2,584,749</u>	<u>(\$48,051)</u>
Operating Budget	\$ 10,928,888	(\$129,180)
Tax Anticipation Note, EDLP	<u>\$ 291,602</u>	<u>\$129,180</u>
Total Budget Article	\$ 11,220,491	\$0 (0 %)

SCS Budget History

	<u>Budget</u>	<u>Increase %</u>	<u>Increase \$</u>
FY 07	\$10,125,073	5.8%	\$554,473
FY 08	\$10,679,953	5.5%	\$554,880
FY 09	\$11,220,491	5.1%	\$540,538
FY 10	\$11,220,491	0.0%	\$ 0
FY 11	\$11,220,491	0.0%	\$ 0

SCS Budget 2010/2011

Other Articles for Voter Consideration :

- **ARTICLE VIII:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to borrow money by issuance of notes not in excess of Eighty Six Thousand Dollars (\$86,000) for the purpose of purchasing one (1) school bus to be financed over five years?
- **ARTICLE IX:** Shall the voters of the Shelburne Town School District authorize the Board of School Directors to apply One Hundred Sixty Thousand Dollars (\$160,000) of the school district's current fund balance as revenue for the 2010-2011 school year and apply the remaining balance as revenue for future budgets?

SCS Spending Per Equalized Pupil

SCS Budget Article	\$11,220,491 (0 %)
Less SCS Revenues	<u>\$ 1,654,706(+4.9%)</u>
Education Spending	\$ 9,565,785 (- 0.8%)
# of Equalized Pupils	747.12(-3.4%)
Spending/Eq.Pupil	\$12,804(+2.7%)



PROPOSED 2010-11 BUDGET

Champlain Valley Union High School

Mission Statement

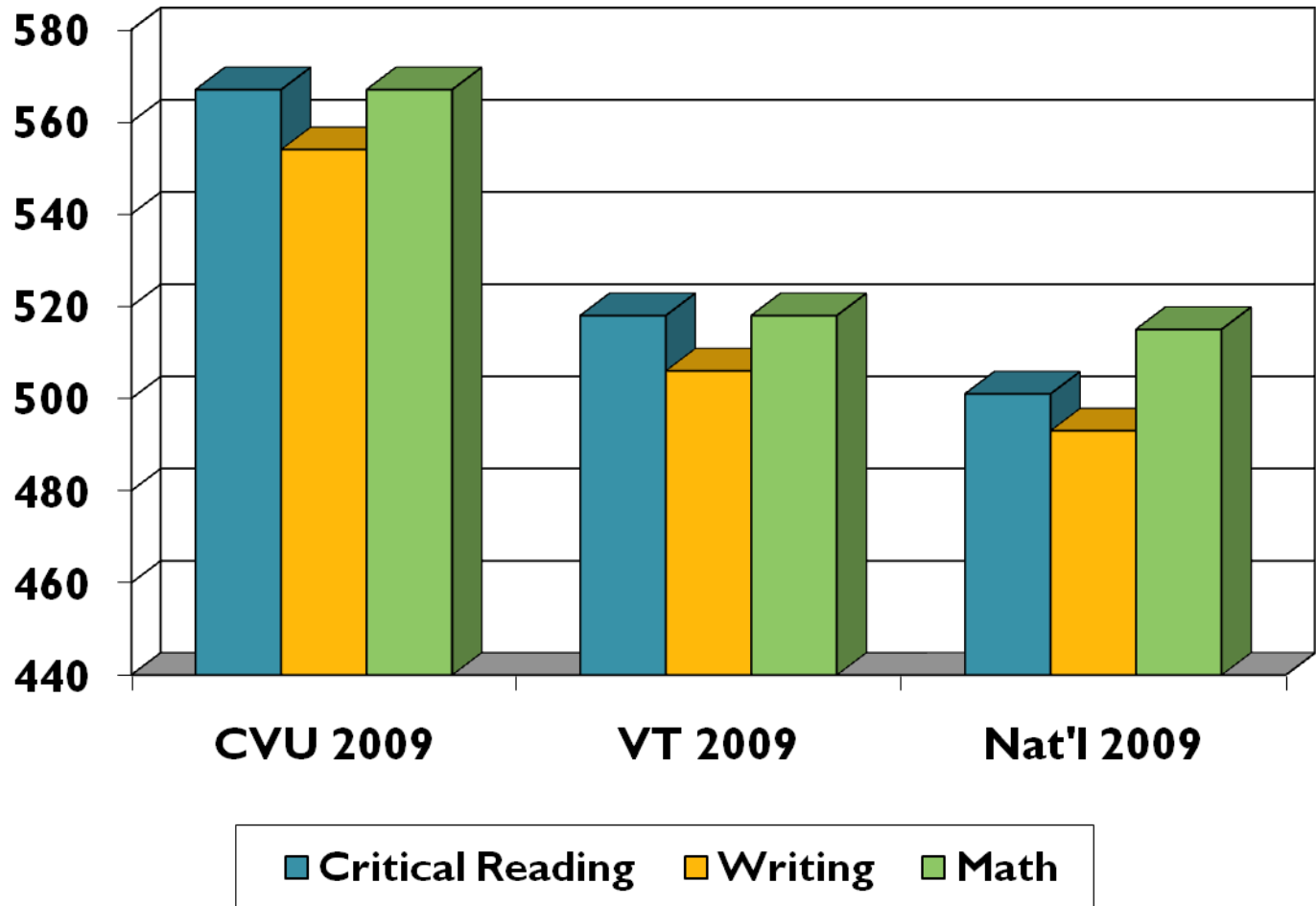
“We believe that every student can demonstrate the behaviors, skills and knowledge essential for a contributing member of a democratic society. The mission of CVU and the community is to ensure this learning for all students and challenge them to develop excellence in their individual pursuits”

Serving the Communities of Shelburne, Charlotte, Williston & Hinesburg.

Student Achievement

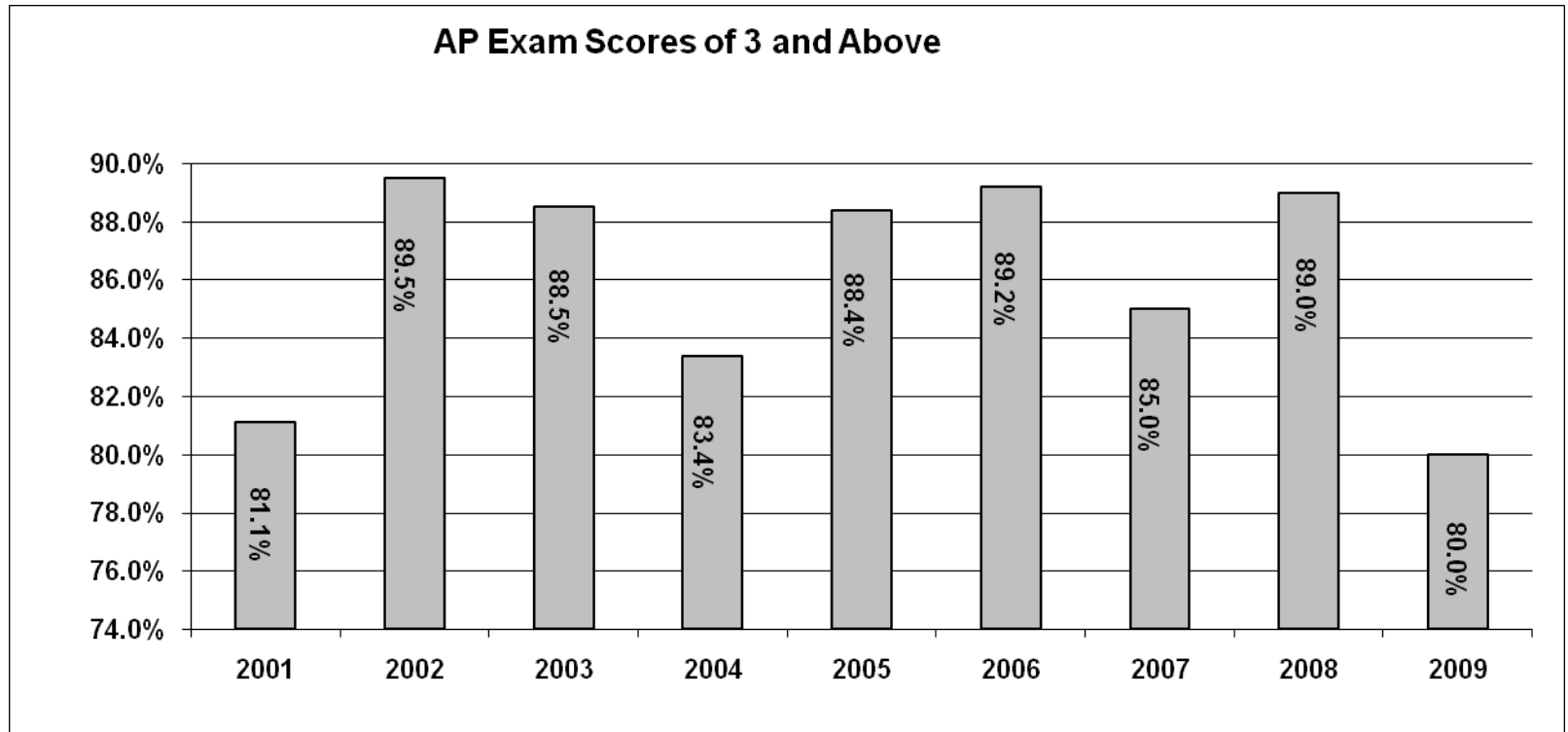
- 14 students earned academic recognition through the National Merit Scholarship Corporation. Three students advanced to finalist standing.
- The CVU Scholar's Bowl Team finished its 2008-09 season with a 26-10 record.
- 40 students attended Princeton Model Congress in Washington DC. Nine students came away with awards.
- A CVU student won a "best speaker" gavel at the Vermont State Debate Tournament.
- A CVU senior was a semi-finalist in the U.S. Presidential Scholars Program.
- Four CVU students won the category of Most Creative at the Second Annual Junior Iron Chef Competition.
- A CVU junior is the 2009-2010 State Representative for the Vermont Teen Leadership Safety Program. Only one student holds this position each year.
- 46 students were inducted into the National Honor Society at CVU or the National Technical Honor Society at the CVU Auditorium.
- 1003 athletes participated in sports at CVU, 255 students participate in band or chorus, 65 students are involved in the Fall Drama production and 44 in the spring production
- Men's Ice Hockey State Div. I Champions, Men's Tennis Metro Champions, Women's Tennis State Champions, Women's Cross Country Div. I State Champions, Field Hockey Div. I State Runner-Up, Football Div. II State Runner-Up
- Fifteen Design TASC Engineering students participated in the annual UVM TASC Engineering Competition in December 2008. The CVU teams took home \$1600 in prize money.
- CVU's Business Ethics class hosted the second annual "Family Formal" and raised \$2,600 for the Make-a-Wish Foundation.

2009 SAT Results



Advanced Placement Assessments (AP)

Advanced Placement (AP) results are based on tests administered primarily to Seniors. Advanced Placement tests are scored on a 5-point scale with 5 being the highest. AP scores of 3 or higher are often used by students for college credit or course placement.

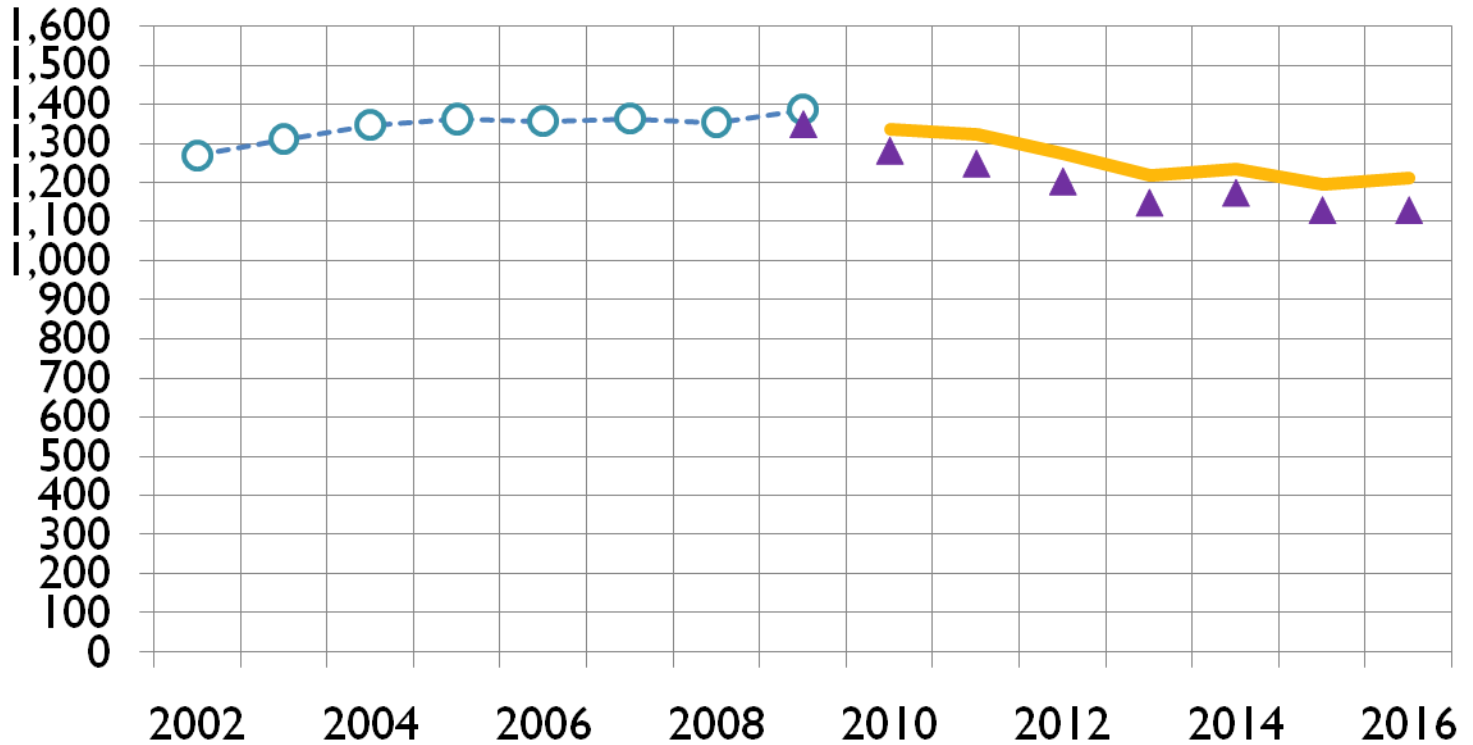


Number of CVU Students Participating in AP Exams

2001: 127	2002: 124	2003: 157	2004: 155	2005: 206
2006: 167	2007: 198	2008: 160	2009: 204	

Note: 204 students took 307 tests in 2008-09

CVU High School Enrollment (9 – 12)



-○- History

— Projection

▲ Fall 2008

Average Class Size

Curricular Area	2005-06	2006-07	2007-08	2008-09	2009-10
	Average	Average	Average	Average	Average
English	20.6	19.6	20.2	18.7	20.4
Social Studies	23.9	23.2	22.7	22.7	23.7
Mathematics	20.3	21.5	21.8	21.9	22.2
Science	22.6	23.6	21.7	21.2	22.2
CORE	84	84	88	83	90

CVU Budget 2010/2011

- 2009/2010 *Approved Budget* \$21,029,787
- 2010/2011 *Anticipated Budget* \$21,351,044

1.53% increase

Areas of Note:

<i>Transportation</i>	<i>\$ 197,000</i>
<i>Special Education</i>	<i>\$ 104,000</i>
<i>English Language Learners</i>	<i>\$ 42,000</i>

CVU Budget History

<u>Budget</u>	<u>Increase %</u>	<u>Increase \$</u>
FY07 \$18,732,389	15.4%	\$2,511,064
FY 08 \$19,665,638	5.0%	\$933,249
FY 09 \$20,715,362	5.3%	\$1,049,724
FY 10 \$21,029,787	1.5%	\$314,425
FY 11 \$21,351,044	1.5%	\$321,257

CVU Budget 2010/2011

Other Articles for Voter Consideration

- ARTICLE VIII: Shall Champlain Valley Union School District No. 15 allocate its current fund balance as follows: Two Hundred Twenty-Five Thousand Dollars (\$225,000) of the school district's current fund balance as revenue for the 2010-2011 operating budget and apply the remaining balance as revenue for future budgets.
- ARTICLE IX: Shall the voters of the Champlain Valley Union High School District No. 15 authorize the Board of School Directors to borrow money by issuance of notes not in excess of Eighty-Six Thousand Dollars (\$86,000) for the purpose of purchasing one (1) school bus.

CVU Spending Per Equalized Student

CVU Budget Article	\$21,351,044(+1.5%)
Less CVU Revenues	<u>\$ 3,885,820(+3.5%)</u>
Net Spending	\$17,465,224(+1.1%)
# of Equalized Students	1440.5 (+ 1.1%)
Spending/Equalized Student	\$12,125(1.0%)

Summary

	<u>SCS/Pre K-8</u>	<u>CVU</u>
School Budgets*	\$11,220,491 (0 %)	\$21,351,044(+1.5%)
Second Vote Required?	No	No
Spending/Student	\$12,804 (+2.7%)	\$12,125(1.0%)
Penalty Threshold Exceeded?	No	No
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Homestead Tax Rates:		
SCS		\$.878 (+6.1%)
CVU		\$.448 (+8.2%)
Shelburne Education Tax		\$1.328 (+6.9%)
Homestead Tax Rates Income Sensitive**		
SCS Income Based%		1.75% (+1.1%)
CVU Income Based%		0.89% (+2.7%)
Shelburne Education Tax %		2.64% (+1.9%)
Shelburne Non Homestead Tax		\$1.402 (+3.7%)

Note: Tax Rates based on preliminary state tax rates, ** Taxpayers may qualify for property tax reductions if household income is less than \$97,000

How can a level funded budget lead to a 6.1+% increase in taxes?

- **SCS Prek-8 for example.....**

Budget	\$11,220,491	(0.0%)
Less Revenue	\$ 1,654,706	(up 4.9%)
Education Spending	\$ 9,565,785	(dn .8%)
Equalized Pupils	747	(dn 3.4%)
Spending per Eq. Pupil	\$12,804	(up 2.7%)
Base Spending Amount	\$ 8,544	(held flat)
Adjust \$0.882 state tax for spending:	\$0.8587	(UP 4.0%)
<u>Adjust \$0.882 for CLA at 97.86%:</u>		
SCS Homestead Tax Rate is	\$0.8775	(UP 6.1%)

How can a level funded budget lead to a 6.1+% increase in taxes?

- **SCS Prek-8 for example.....**

Budget	\$11,220,491	(0.0%)
Less Revenue	\$1,154,701	(p 4.9%)
Education Spending		(In .8%)
Equalized Pupils		(In 3.4%)
Spending per Eq. Pup		(p 2.7%)
Base Spending Amount		(eld flat)
Adjust \$0.882 state		P 4.0%)
Adjust \$0.882 for CL		0.8%
SCS Homestead Tax Rate is	\$0.8775	(UP 6.1%)

Had the State raised the Base Education Amount by the CPI, Shelburne's Common Level of Appraisal (CLA) remain unchanged and the Statewide Tax Rate remain unchanged your education tax bill for SCS would have decreased by 0.8%

How can a level funded budget lead to a 8.2+% increase in taxes?

- **CVU for example.....**

Budget	\$21,351,044	(up 1.5%)
Less Revenue	\$ 3,885,820	(up 3.5%)
Education Spending	\$ 17,056,631	(up 4.6%)
Equalized Pupils	1440	(up .1%)
Spending per Eq. Pupil	\$12,125	(up 1.0%)
Base Spending Amount	\$ 8,544	(held flat)
Adjust \$0.882 state tax for spending:	\$.4385	(UP 6.1%)
<u>Adjust \$0.882 for CLA at 97.86%:</u>		
Shelburne Homestead Tax Rate is	\$.4481	(UP 8.2%)

How can a level funded budget lead to a 8.2+% increase in taxes?

- **CVU** for example.....

Budget	\$21,351,044	(up 1.5%)
Less Revenue	\$ 2,025,000	(up 3.5%)
Education Spending		(up 4.6%)
Equalized Pupils		(up .1%)
Spending per Eq. Pup		(up 1.0%)
Base Spending Amount		(held flat)
Adjust \$0.882 state 1		P 6.1%
Adjust \$0.882 for CL		1.2%
Shelburne Homestead Tax Rate is	\$.4481	(UP 8.2%)

Had the State raised the Base Education Amount by the CPI, Shelburne's Common Level of Appraisal (CLA) remain unchanged and the Statewide Tax Rate remain unchanged your education tax bill for CVU would have increased by 1.2%

Summary – Tax Implications

	\$250,000 Home			\$400,000 Home		
	<u>9/10</u>	<u>10/11</u>	<u>Inc/Dec</u>	<u>9/10</u>	<u>10/11</u>	<u>Inc/Dec</u>
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TOTAL			+\$203			+326

Income Sensitivity: @\$85,000 of income/\$250,000 Homestead

Tax payment capped at :	<u>9/10</u>		<u>10/11</u>		<u>Inc/Dec</u>
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CVU HS	.87%	\$ 731	.89%(up 2.7%)	\$ 757	+\$26
Shelburne Town		\$ 799		\$ 791	-\$ 8
TOTAL		\$3001		\$3036	+\$35



VOTE MARCH 2nd

Major Reductions

Instructional Programs

- **Eliminate 3.1 FTEs of Certified Staff**

DI/Enrichment Coach

Elementary Teacher

0.5 Technology Educator

.24 Music Teacher

.36 Art Teacher

- **Replace 3 Retirement Certified Positions with lower salaried staff**

- **Eliminate 2 *Team Paraprofessionals***

- **Eliminate 2 Support Staff**

Reading Specialist

Planning Room Specialist

- **Eliminate Two Stipends and Per Diems**

- **Eliminate Special Education Specialist**

Budget Reductions and Additions

Instructional Programs (con't)

- **Reduce Team and Department Per Pupil Expenditures**
- **Increase UA Curriculum Leader**
- **Increase K-5 Math Adoption Program**
- **Increase Science NECAP Support**
- **Increase OT hours**

Budget Reductions and Additions

- Instructional(Special Programs)

Add 5 Paraprofessionals for Direct Support to IEP students

- Instructional Support

Increased Health Benefits

Increased Speech and language services

Increased Teacher Instructional Improvement

Budget Reductions and Additions

- **Administrative Support**

- Operational, Utility Savings, and Maintenance Reductions

- Informational Services Reductions

- Increased Transportation Expense

- Reduced Insurance Expense

- Reduced Summer Custodian Expense

- Reduced CSSU Assessments

Shelburne Revenue

	<u>09/10</u>	<u>10/11</u>	<u>Var</u>
• Cash Carryover	\$160,000	\$160,000	\$
• Investment Earnings	\$ 75,300	\$ 65,759	\$(9,541)
• Other Misc Local	\$ 1,500	\$ 1,500	\$
• Building Rental	\$ 7,500	\$ 7,500	\$
• Transportation	\$177,282	\$162,885	\$(14,397)
• Special Education:			
◦ Block Grant (VT)	\$ 255,185	\$256,108	\$ 923
◦ Intensive (VT)	\$ 640,235	\$686,739	\$46,504
◦ Extraordinary (VT)	\$	\$ 49,603	\$49,603
◦ EEE (VT)	\$ 67,091	\$ 74,766	\$ 7,675
• Federal: IDEA-B	\$ 106,675	\$ 118,706	\$12,031
• IDEA-B Pre	\$ 7,368	\$ 6,140	\$(1,228)
• Medicaid	\$ 79,500	\$ 65,000	\$(14,500)
• Total Revenue	\$ 1,577,636	\$1,654,706	\$ 77,070

Contact information....

- Shelburne School Board
 - Grant Bush 985-2309
 - Russ Caffry 985-5525
 - Luanne Cantor 985-9945
 - Jed Graef 985-2282
 - Jodi Breckenridge Hilker 985-3409
- Champlain Valley Union School Board
 - Joan Lenes 985-8515
 - Becky Moore 985-8739
 - Jeff Parker 985-3699
- **Shelburne Community School Administration**
 - John Bossange, SCS Principal 383-1106
 - Allegra Miller, SCS Principal 383-1121