

District: **Shelburne**  
County: **Chittenden**

**T186**  
Chittenden South

Enter your choice for FY13 base education amount. See note at bottom of page.

Enter your choice for estimated homestead base rate for FY2013. See note at bottom of page.

**8,723**      **0.89**

Expenditures		FY2010	FY2011	FY2012	FY2013
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$11,220,491	\$11,220,491	\$11,173,917	\$11,496,440
2.	plus Sum of separately warned articles passed at town meeting	\$105,000	\$86,000	\$105,000	
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	
4.	<b>Act 68 locally adopted or warned budget</b>	<b>\$11,325,491</b>	<b>\$11,306,491</b>	<b>\$11,278,917</b>	<b>\$11,496,440</b>
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	
6.	plus Prior year deficit reduction if not included in expenditure budget				
7.	<b>Gross Act 68 Budget</b>	<b>\$11,325,491</b>	<b>\$11,306,491</b>	<b>\$11,278,917</b>	<b>\$11,496,440</b>
8.	S.U. assessment (included in local budget) - informational data	\$1,001,402	\$1,078,952	\$1,101,360	\$1,119,796
9.	Prior year deficit reduction (if included in expenditure budget) - informational data	-	-	-	
<b>Revenues</b>					
10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$1,682,636	\$1,740,706	\$1,924,302	\$1,818,080
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	-	-	na
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	
14.	<b>Total local revenues</b>	<b>\$1,682,636</b>	<b>\$1,740,706</b>	<b>\$1,924,302</b>	<b>\$1,818,080</b>
15.	<b>Education Spending</b>	<b>\$9,642,855</b>	<b>\$9,565,785</b>	<b>\$9,354,615</b>	<b>\$9,678,360</b>
16.	Equalized Pupils (Act 130 count is by school district)	773.08	747.12	739.03	741.51
17.	<b>Education Spending per Equalized Pupil</b>	<b>\$12,473.30</b>	<b>\$12,803.55</b>	<b>\$12,657.96</b>	<b>\$13,052.23</b>
18.	minus Less net eligible construction costs (or P&I) per equalized pupil	\$196.13	\$197.26	\$193.05	\$185.99
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	\$0.86	\$4.99	-	-
20.	minus Less amount of deficit if deficit is solely attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed or amount paid in tuition for those students	-	-	-	
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	
22.	minus Estimated costs of new students after census	-	-	-	
23.	minus Less planning costs for merger of small schools	-	-	-	
24.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$13,984	threshold = \$14,549	threshold = \$14,733	threshold = \$14,841
25.	Per pupil figure used for calculating District Adjustment	\$12,473	\$12,804	\$12,658	\$13,052
26.	<b>District spending adjustment (minimum of 100%)</b> <b>(\$13,052 / \$8,723)</b>	<b>145.989%</b> <i>based on \$8,544</i>	<b>149.854%</b> <i>based on \$8,544</i>	<b>148.150%</b> <i>based on \$8,544</i>	<b>149.630%</b> <i>based on \$8,723</i>
<b>Prorating the local tax rate</b>					
27.	Anticipated district equalized homestead tax rate to be prorated (149.630% x \$0.890)	\$1.2555 <i>based on \$0.86</i>	\$1.2887 <i>based on \$0.86</i>	\$1.2889 <i>based on \$0.87</i>	\$1.3317 <i>based on \$0.890</i>
28.	Percent of Shelburne equalized pupils not in a union school district	65.780%	64.970%	64.680%	64.84%
29.	Portion of district eq homestead rate to be assessed by town (64.840% x \$1.33)	\$0.8259	\$0.8373	\$0.8337	\$0.8635
30.	<b>Common Level of Appraisal (CLA)</b>	99.89%	97.89%	98.40%	98.70%
31.	Portion of actual district homestead rate to be assessed by town (\$0.864 / 98.70%)	\$0.8268 <i>based on \$0.86</i>	\$0.8553 <i>based on \$0.860</i>	\$0.8473 <i>based on \$0.87</i>	\$0.8749 <i>based on \$0.89</i>
<p>If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>					
32.	Anticipated income cap percent to be prorated (149.630% x 1.80%)	2.63% <i>based on 1.80%</i>	2.70% <i>based on 1.80%</i>	2.67% <i>based on 1.80%</i>	2.69% <i>based on 1.80%</i>
33.	Portion of district income cap percent applied by State (64.840% x 2.69%)	1.73% <i>based on 1.80%</i>	1.75% <i>based on 1.80%</i>	1.73% <i>based on 1.80%</i>	1.74% <i>based on 1.80%</i>
34.	Percent of equalized pupils at Champlain Valley UHSD	34.22%	35.03%	35.32%	35.16%
35.		-	-	-	

- Following current statute, the base education amount would be \$8,891. That would require base education tax rates of \$0.89 and \$1.38. The administration has stated that tax rates could remain flat at \$0.87 and \$1.36 if statewide education spending is level and the base education amount is set at \$8,723. Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 1.80%.