

BURLINGTON SCHOOL DISTRICT



FY18 Budget Development Update

January 10, 2017

Board Core Beliefs

We Believe:

- *Every child can succeed*
- *Diversity and inclusion promote strong schools and communities*
- *A welcoming, supportive climate fosters learning*
- *Self-reflection and accountability improve our practices*
- *Families and community are partners in educating our children*

Strategic Budget Goals

- **Invest in Strategic Priorities**
Sustainable Finance and Facilities - Equitable Climate and Culture - Inclusive Teaching and Learning
- **Invest in System Assets - Strategic Priorities**
Students- Staff - Programs- Capital Facilities
- **Sustain and Support Future**
Contingency - Fiscal Responsibility
- **Baseline Multi-Year Planning Approach**
- **Data Informed Decisions**
- **Equity lens and metrics**

Stakeholder Input Process

Public comment at Board meetings

Public comment at Finance Committee meetings

Staff budget advisory group

Student input survey (conducted by student representatives)

Principal input

Director input

Community input session dedicated to budget and revenues

English Learner Parent Advisory Council

Web input on budget document contents

PTO submissions

Unsolicited emails

Budget Requests: Over \$4.1 million

(Examples)

Preschool expansion
Librarians
BHS academic
interventionists
BHS specials teachers
Middle school teaching staff
Multilingual liaisons
Achievement gap projects
Planning room staffing
Elementary school supplies
Middle school supplies
High school supplies
Supervision/monitoring staff

Special education supports
Social workers
Bus driver
Preschool admin. support
Equity/Restorative practices
Inclusive Strategies
conference
Mediation services
Principal equity training
Parent University expansion
Substance abuse counselors
Student technology
Kindergarten paras

Deferred maintenance
Contingency / reserves
School bus replacement
Website update
Time clock system
School projection equipment
IT pilot project funding
Maintenance fleet
replacement
Crisis counselor
English Learners coach
Academic interventionists

Budget Pressures

Capital Infrastructure

Collective Bargaining Agreements

Universal Preschool

Student Support Services

Workers' Compensation

Retirement

Horizons Program

Open Enrollment / Benefits Changes

State Mandates

City Retirement

Budgeting Process



Central Office and Departments

3% Reduction Applied to Non-Personnel Budgets: \$150,000

Superintendent

Reduced professional services

School Board

Reduced fees

Property services

Various operational reductions

Information Technology

Various operational reductions

Business Office

Reduced lease payments

Human Resources

Reduced professional services

Diversity & Equity

Reduced professional services

Sustainable Finance and Facilities



2018 Budget Priority:

Invest in Facilities and Budget Stability

Rationale:

- The capital planning process, including a facilities condition assessment, revealed the need for significant investment in our facilities. The debt service increase would allow for up to \$4 million of capital investments in FY18, if voters approve a separate bond question.
- Establishing a budgetary contingency will allow the District to respond to unanticipated needs without creating a budget deficit. Unspent funds will reduce budget pressure in subsequent years.

Sustainable Finance and Facilities

Contingency (1% of general fund)	\$ 700,000	
Debt service on \$4m new debt*	\$ 100,000	Deferred maintenance
School bus replacement	\$ 80,000	
Website update	\$ 30,000	
Expanded time clock system	\$ 22,000	
School projection equipment	\$ 15,000	

**Debt service amount presumes voter approval for an additional \$19 million of borrowing over 10 years to address deferred maintenance needs. In FY18, only an additional \$2 million is anticipated (on top of \$2m already authorized by charter).*

Equitable Climate and Culture



2018 Budget Priority:

Psychological and Behavioral Supports: Improving Student Access to Education

Rationale:

Behavioral and social skills interventions as well as greater flexibility to meet student emotional needs. Additional resources will provide the ability for earlier intervention and augmented instruction, intended to reduce student behavior referrals and loss of instruction. Improve school inclusive climate. Focus on building capacity in district schools to meet the needs of all students.

Equitable Climate and Culture

Special education supports	\$ 140,000	psychological/behavior
Social workers	\$ 90,000	
Bus driver	\$ 75,000	preschool/special ed
Preschool administrative support	\$ 35,000	program growth
Equity/Restorative practices	\$ 34,000	
Inclusive Strategies conference	\$ 8,000	
Mediation services	\$ 5,000	
Principal equity training	\$ 3,000	

Inclusive Teaching and Learning



2018 Budget Priority:

Academic Interventions: Improving Outcomes for Students

Rationale:

Academic interventions are additional instruction and supports that supplement the general curriculum (regular classroom instruction) and are necessary to improve academic performance for students based on data. A successful academic intervention process includes providing quality instruction with interventions matched to student need, and monitoring progress frequently to make decisions about changes in instruction and appropriate interventions.

Inclusive Teaching and Learning

Preschool expansion	\$ 300,000	in response to Act 166
Librarian interventionists	\$ 130,000	strategic plan focus
BHS academic interventionists	\$ 90,000	math/reading
BHS specials teachers (Music, Art, PE)	\$ 45,000	student preferences
Middle school teaching staff	\$ 90,000	based on enrollment
Multilingual liaison in General Fund	\$ 60,000	formerly grant funded
Achievement gap projects	\$ 30,000	
Planning room staffing	\$ 21,000	
Elementary & middle school supplies	\$ 16,000	books and materials
Supervision and monitoring staff	\$ 3,000	safety issue

High School Enrollment

	FY17 Budget	FY17 Actual	FY18 Budget	FY18 Expected	Staff Change
High School	986	946	986	965	+2.0 FTE

High school instructional staff increases focused on interventions and increased elective offerings.

Enrollment & School Staff Increases

Instructional Level	FY16	FY17	FY18	Instructional Staff Change
Middle School	792	803	830	+1.0 FTE
Elementary School	1,729	1692	1702	+1.0 FTE

Middle school instructional increase needed in response to enrollment growth.

Elementary school instructional increase for library interventionists at SA and IAA.

FY18 Expenditure Budget Summary

General Fund Expenditures Only

FY17 General Fund Budget	\$ 69.87 million
Central Office Reductions	\$ -0.15 million
Non-discretionary increases	\$ 1.53 million
New investments	\$ 2.12 million
Salary increases	\$ 0.75 million
TOTAL	\$ 74.12 million
Total GF Spending Increase	\$ 4.25 million (6.1%)

Total Budget

Fund	Amount
General Fund	74,120,000
Grants & Other Funds	11,789,586
TOTAL	85,909,586

Act 46 changed the way the budget question is put before voters. Previously, only the General Fund (which directly impacts tax rates) was placed on the Burlington ballot. Now, the budget figure placed on the ballot includes estimates of all other funds (except enterprise and capital projects funds).

Tax Estimates

Key Variable	Status
Education spending	\$61,849,183
Equalized pupil count	1% decrease (down 44 eq. pupils)
Dollar yield	3.87% increase (up to \$10,076)
Common level of appraisal	2.5% decrease

Total Property Tax Impact 5.88%

CLA Impact

CLA stands for Common Level of Appraisal and is a measure of how closely the assessed value of property reflects the market value of the property.

The CLA change from 84.52% to 82.42% (2.5% decline) is unrelated to school spending decisions.

CLA can change even subsequent to the Town Meeting Day vote, which happened last year.

Estimated Tax Implications

Property Payers	Property Tax Impact
Estimated Rate (per \$100 of value)	\$1.8251
Difference from FY17 (\$1.7237)	\$0.1014
Tax on \$231,500 homestead	\$4225.13
Tax Difference from FY17	\$234.70
Income Payers	Income Tax Impact
Income Cap Percentage	2.55%
Difference from FY17 (2.60%)	-0.05
Tax on \$50,000 household income	\$1,275
Tax Difference from FY17	-\$25

Figures reflect rounding

For education tax payers who pay based on income, the impact will be reflected on the fiscal year 2019 property tax bill. Existing law provides additional property tax relief for households with incomes below \$47,000. This is known as a “circuit breaker.” Once a taxpayer qualifies for the circuit breaker, additional school district spending does not increase the taxpayer’s tax liability.

Ballot Question - An Illustration

Note: Highlighted figures subject to change

Shall the voters of the school district approve the school board to expend \$XX,XXX,XXX, which is the amount the school board has determined to be necessary for the ensuing fiscal year?

It is estimated that this proposed budget, if approved, will result in education spending of \$XX,XXX.XX per equalized pupil. This projected spending per equalized pupil is X.XX% higher than spending for the current year.

Spending at this level could produce a property tax rate increase of X.XX%.

Budget Development Timeline

Oct	Timeline developed. Staff-level budget planning.
Nov/Dec	Stakeholder input sessions
Dec 13	School Board: Release of roll-forward line item budget
Dec 20	Finance Committee: Review enhancements and reductions
Jan 8	Special School Board Meeting
Jan 9	City Council presentation
Jan 10	School Board meeting to adopt budget
Jan 17	Special School Board meeting (only if needed)
Mar 7	Budget vote on Town Meeting Day

Public comment opportunities at all meetings