

# Community Budget Consultation

November 24, 2020



**BURLINGTON**  
SCHOOL DISTRICT

# Tonight's Agenda

- Review budget process and landscape
- Overview of revenues and expenditures
- Description of how taxes are calculated
- Community input
- Your questions
- Next Steps





The mission of the Burlington School District is to graduate students who:

- Value different cultures
- Engage with the community
- Communicate effectively
- Think creatively
- Skillfully solve problems
- Achieve at their highest academic, intellectual and personal potential

# The Budget Process

- Public and staff input
- Analysis and prioritization
- Project revenues and expenditures
- Board review and feedback
- Tax impact analysis
- Board decision
- Community education
- Town Meeting Day vote



# In Brief

- BSD's total budget is over \$91.5 million
  - Plus Food Service and Capital Projects funds
- Budget information is online at <http://www.bsdrv.org/district/budget/>
  - Comprehensive budget document
    - discussion of budget details
    - line item budget and summary information
  - Budget development documents
  - Audit information

# Budget Landscape

- COVID costs likely to continue
- Federal COVID assistance uncertain
- Expensive PCB remedies
- Lease costs for BHS and BTC
- Rising wage and benefits costs
- Labor negotiations



# How is the Budget Organized?

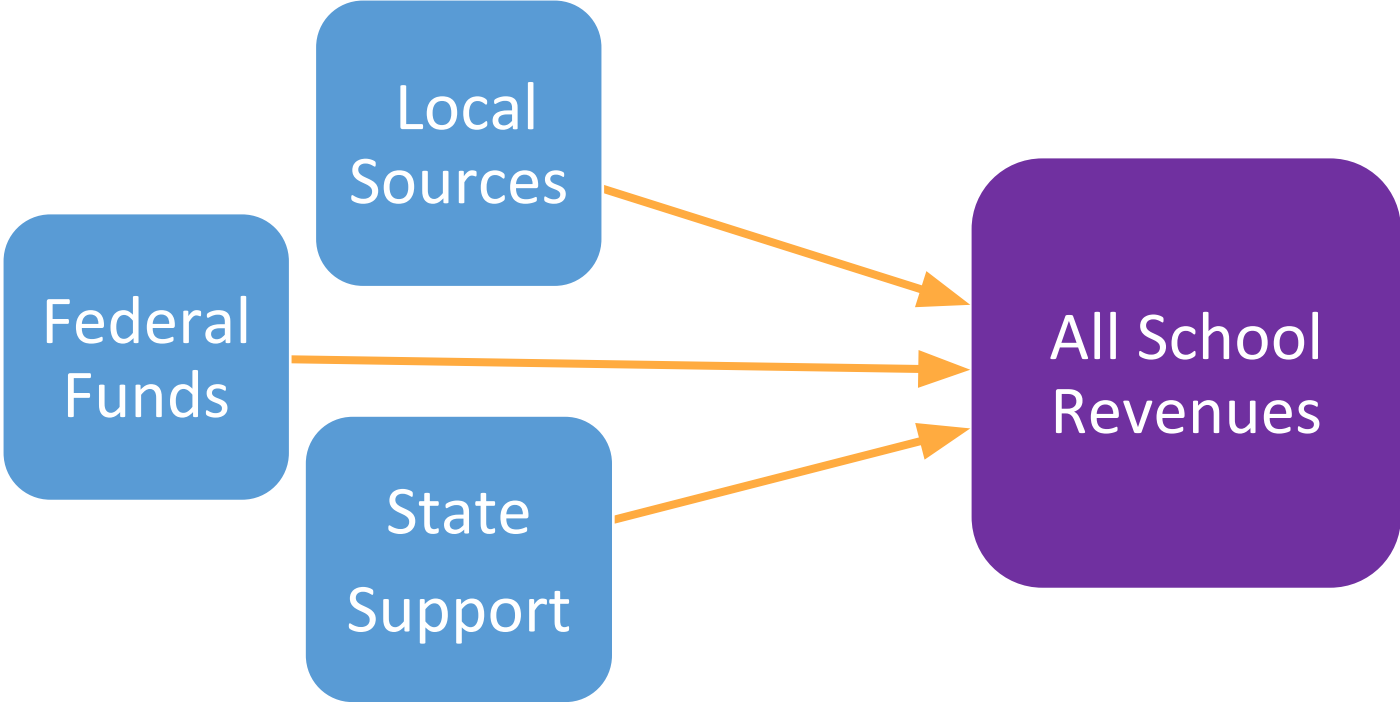
## Revenues

- The money BSD expects to receive every year.
- Comes from a variety of sources (local, state, federal).

## Expenditures

- The money BSD expects to spend every year.
- The level of freedom BSD has in choosing how to spend money depends on the source of the money (the revenue source).
- Organized by both Object and Function

# Revenue Sources





# Local Revenue Sources

## Local Sources

### What are local sources?

- Impact fees
- Rental fees
- Private grants
- Interest
- Food Service
- Tuition

Local sources are not your education property or income taxes

# Federal Revenue Sources

## Federal Funds

### What are federal funds?

- Title I – funding for disadvantaged students
- Title II - funding for professional development
- Title III – funding for students with limited English
- IDEA-B – funding for students with disabilities
- 21st Century - funding for afterschool

# State Revenue Sources

## State Support

### What is the State Support?

- Education Fund revenues
  - By far the largest source of funding
  - Includes your education taxes
- Tech center support
- Special Education (block grant, reimbursement, ECSE)
- State grants

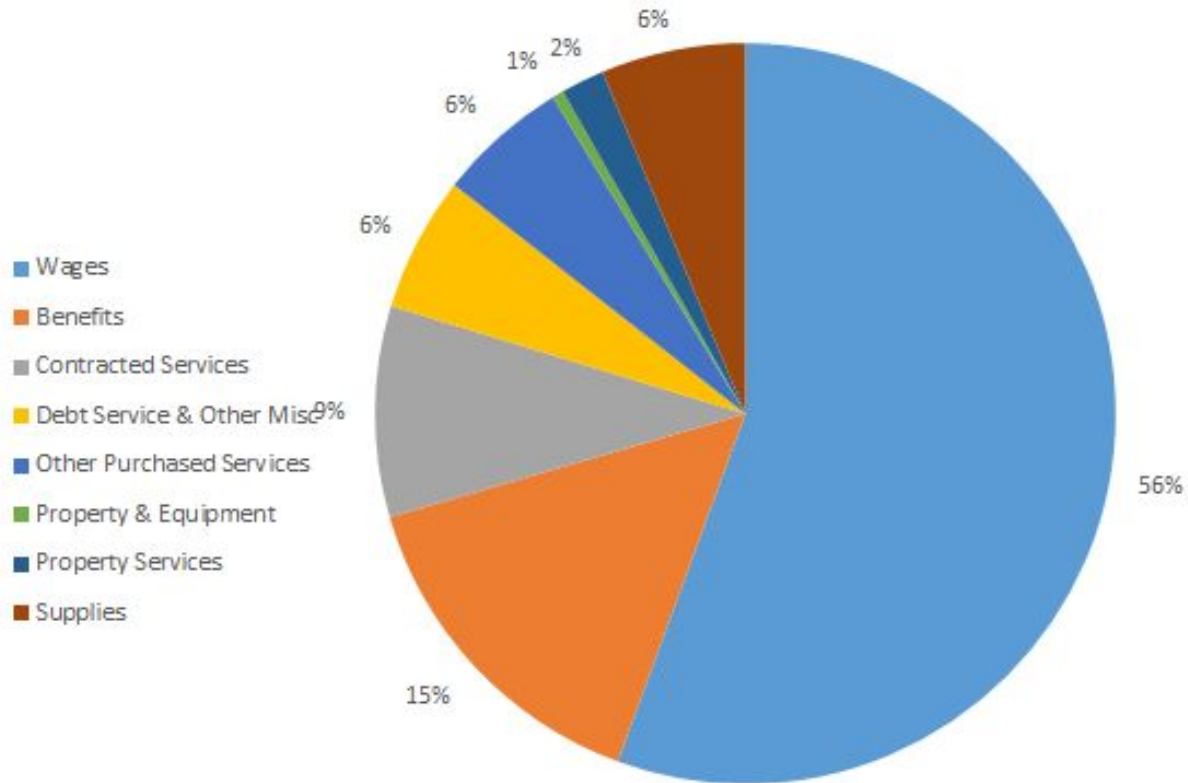
**Local spending choices determine Education Fund revenue and are the basis for tax rates**

# Expenditures

## *How we spend the money*

- Over 70% of the budget is devoted to salaries and benefits
- District spending can be constrained by the revenue source
- During budgeting, spending is estimated for future period that is between 8 and 20 months in the future

# Types of Expenditures



# Expenditure Explanations

**Wages:** Money paid to staff including teachers, paras, principals, administration, clerical, maintenance & custodial, etc.

**Benefits:** Health, dental and life insurance; HRA contributions, retirement contributions, payroll taxes, workers compensation, unemployment compensation.

**Contracted Services:** Professional services performed by people that are not BSD employees, such as substitute teacher services, contracted special education supports, private preschool partner programs, legal services and contracted professional development.

# Expenditure Explanations (continued)

**Debt & Other Misc:** Repayment of previous borrowing, staff dues for professional development conferences, district trainings, and membership in education organizations.

**Other Purchased Services:** Special education tuition, tech center tuition, property & liability insurance, transportation and travel.

**Property & Equipment:** School buses, vehicles, other large equipment.

**Property Services:** Utilities, equipment rentals, schools and grounds maintenance needs (cleaning supplies, grass seed, fire alarm testing).

# Tax Rates

*Tax rates are the result of multiple variables*

- Education spending: amount of Education Fund support a district's budget requires - something a district controls!
- Equalize pupils: a weighted number of pupils that considers factors such as poverty and English Learners
- Dollar yield: a state variable reflecting the amount of money in the education fund
- Common Level of Appraisal: a measure of property values in each community



## How can you help?



- What are some specific things that BSD has done well and should continue to prioritize?
  - Are there places where we could be making better use of our funding or staff?
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# Budget Development Timeline

- 11/24 Community budget forum
- 12/8 School Board meeting
- 12/10 Finance Committee meeting
- 12/15 School Board meeting
- 1/4 City Council budget update
- 1/12 School Board meeting
- 1/19 School Board meeting
- 3/2 Town Meeting Day budget vote



Full budget timeline available at: <http://www.bsdvt.org/district/budget/>