



# *It's About Learning*

produced by Lamoille South Supervisory Union

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## Articles

- Introduction
- Elmore Tax Rate Worksheet
- Elmore Budget Development Highlights
- Morristown Tax Rate Worksheet
- Morristown Budget Development Highlights
- Stowe Tax Rate Worksheet
- Stowe Budget Development Highlights
- Schedule of Public Meetings
- Child Find Notice

from Tracy Wrend, Superintendent

With Town Meeting Day approaching, we are pleased to publish the winter edition of *It's About Learning*, which includes information on the school budget requests that communities will consider on March 1. In this edition, you will find two-page summaries of budget information for Elmore, Morristown, and Stowe, including information about the impact of Acts 68 and 82 on the tax request in each town.

Words from the first edition of *It's About Learning* are as relevant today as they were eight years ago:

“Education of the students in a school district is important to everyone in the community. The quality of available educational opportunities has a direct, immediate, and lasting impact on the lives and futures of our students and their families. There is a very important connection for other community members as well. The life and vitality of a community is fed by the involvement and contributions of our youth. Economic development, for example, is fundamental to a thriving community and businesses are attracted to communities with good schools and a well educated workforce. Education is vital for success in today’s world.”

As has been the case for many years, it is our intention to propose budgets that are reasonable and responsible, providing what is essential for students while respecting the impact upon taxpayers. Each district is facing inflationary budget pressures including to varying degrees contractual obligations to employees, increasing enrollments, and operation and maintenance of our physical plants. Responding to these pressures requires either increasing budgets or reducing other spending which translates to elimination of programs for students. The budgets proposed by each board include increases in some areas and reductions in others in a sincere effort to strike the right balance between student need and community affordability.

Budget discussions were informed by community participation at levels that were greater than has been seen in recent years. Board members and administrators are appreciative of the community input and engagement in the process, and are thankful to all who attended and asked questions or shared comments. We thank you for your continued support and hope that you find the information in this newsletter helpful.

We encourage your attendance at public information sessions and welcome your comments and questions.



**Elmore School District  
FY12 Budget Development  
Tax Rate Worksheet**

	<u>LINE</u>	<u>FY 2011</u>	<u>FY 2012 Proposed</u>	<u>FORMULA</u>
1)	Budgeted Expenditures	\$1,711,475	\$1,532,750	
2)	Budgeted Available Revenues	\$308,900	\$265,700	
3)	Capital Debt service Aid	\$0	\$0	
4)	Education Spending	\$1,402,575	\$1,267,050	= Line 1 - Line 2 - Line 3
5)	Equalized Pupils	128.38	123.89	
6)	Education Spending Per Equalized Pupil	\$10,925	\$10,227	= Line 4 / Line 5
7)	Base Amount	\$8,544	\$8,544	
8)	District Spending Adjustment	127.87%	119.70%	= Line 6 / Line 7 (minimum of 100%)
9)	Statewide Homestead Tax Rate	\$0.86	\$0.87	
10)	Adjusted Equalized Tax Rate	\$1.10	\$1.04	= Line 9 x Line 8
11)	Common Level of Appraisal	88.28%	82.06%	
12)	<b>Local Homestead Tax Rate</b>	<b>\$1.25</b>	<b>\$1.27</b>	= Line 10 / Line 11
13)	Statewide Non-Homestead Tax Rate	\$1.35	\$1.36	
14)	<b>Local Non-Homestead Tax Rate</b>	<b>\$1.53</b>	<b>\$1.66</b>	= Line 13 / Line 11
15)	Income Sensitivity Statewide Percent	1.80%	1.80%	
16)	<b>Local Percent for Income Sensitivity</b>	<b>2.30%</b>	<b>2.15%</b>	= Line 15 x Line 8

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# Elmore School District

## FY12 Budget Development Highlights

### **Act 82 Information**

The Vermont legislature enacted Act 82 as a cost containment initiative in 2007. The statute establishes two criteria to determine if a school district must present its budget in two votes. The school district must meet both criteria in order to implement the Act 82 requirements. The criteria are:

- Is the education spending per equalized pupil for the current school year greater than the statewide average?  
**No.**
  - Statewide current education spending per equalized pupil is \$12,204.
  - Elmore's current year education spending per equalized pupil is \$10,925.
  - **Elmore's education spending per equalized pupil is \$1,279 less than the statewide average.**
- Is the proposed education spending for the upcoming school year greater than the "Maximum Inflation Amount" or MIA allowed by Act 82? **Not applicable since answer to previous question was no.**
- Therefore, Elmore School District is **not** subject to the two vote provision of Act 82.

### **General Information**

- The Elmore School District's overall budget reduction is \$178,725, a 10.4% decline in the budget.
- The cost of tuitioning students to other school districts has decreased by \$74,500, due to declining numbers of students. As has been the case in recent budget years, this budget does not include funds for tuition adjustments.
- Students in grades 1, 2 and 3 will attend the Elmore School next year. Kindergarten students and students in grades 4, 5, and 6 will attend school in Morristown. Students in grades 7 through 12 may choose, within legal guidelines, the school they wish to attend. The vast majority of students and their families select Peoples Academy Middle Level, Stowe Middle School, Peoples Academy and Stowe High School.
- Approximately 22% or \$343,075 of Elmore's budget for FY12 is designated to meet the needs of students that qualify for special education. This is a decrease of \$95,900. Please note that the Elmore School District anticipates receiving \$183,550 in federal and state funding to offset approximately 54% of these costs.
- The Elmore School District's fund balance as of June 30, 2010 was \$4,125. A deficit of (\$5,000) was incorporated into the current FY11 budget. The remaining fund balance of \$9,125 has been incorporated as carry forward into the FY12 budget.

### **Tax Information**

- The FY12 homestead education tax rate for the Elmore School District is based on a district spending adjustment of 119.70% as defined by Act 68 (See line 8 on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.041, which is a \$0.058 decrease in the adjusted equalized education tax rate from the current year. A decrease in the CLA impacts that rate and yields an estimated local homestead tax increase of \$.02 to \$1.27 for FY12.
- The FY11 district spending adjustment for Elmore was 127.87% or 223<sup>rd</sup> out of 275 Vermont school districts, placing Elmore's district spending adjustment in the lowest 19% of districts statewide. In FY12, the district spending adjustment is proposed to decrease from 127.87% to 119.70%. The decrease in the district spending adjustment is primarily the result of a decline in the number of students tuitioned to other districts and the elimination of debt service payments (the final payment of a three year note relating to the new foundation for the Lake Elmore School was made in FY11).

## Morristown School District FY12 Budget Development Tax Rate Worksheet

	<u>LINE</u>	<u>FY 2011</u>	<u>FY 2012 Proposed</u>	<u>FORMULA</u>
1)	Budgeted Expenditures	\$11,536,250	\$12,152,000	
2)	Budgeted Available Revenues	\$3,734,700	\$3,605,700	
3)	Capital Debt Service Aid	\$0	\$0	
4)	Education Spending	\$7,801,550	\$8,546,300	= Line 1 - Line 2 - Line 3
5)	Equalized Pupils	800.24	819.61	
6)	Education Spending per Equalized Pupil	\$9,749	\$10,427	= Line 4 / Line 5
7)	Base Amount	\$8,544	\$8,544	
8)	District Spending Adjustment	114.10%	122.04%	= Line 6 / Line 7 (minimum of 100%)
9)	Statewide Homestead Tax Rate	\$0.86	\$0.87	
10)	Adjusted Equalized Tax Rate	\$0.98	\$1.06	= Line 9 x Line 8
11)	Common Level of Appraisal	93.05%	94.52%	
12)	<b>Local Homestead Tax Rate</b>	<b>\$1.05</b>	<b>\$1.12</b>	= Line 10 / Line 11
13)	Statewide Non-Homestead Tax Rate	\$1.35	\$1.36	
14)	<b>Local Non-Homestead Tax Rate</b>	<b>\$1.45</b>	<b>\$1.44</b>	= Line 13 / Line 11
15)	Income Sensitivity Statewide Percent	1.80%	1.80%	
16)	<b>Local Percent for Income Sensitivity</b>	<b>2.05%</b>	<b>2.20%</b>	= Line 15 x Line 8

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# Morristown School District

## FY12 Budget Development Highlights

### **Act 82 Information**

The Vermont legislature enacted Act 82 as a cost containment initiative in 2007. The statute establishes two criteria to determine if a school district must present its budget in two votes. The school district must meet both criteria in order to implement the Act 82 requirements. The criteria are:

- Is the education spending per equalized pupil for the current school year greater than the statewide average?  
**No.**
  - Statewide current education spending per equalized pupil is \$12,204.
  - Morristown's current year education spending per equalized pupil is \$9,749.
  - **Morristown's education spending per equalized pupil is \$2,455 less than the statewide average.**
- Is the proposed education spending for the upcoming school year greater than the "Maximum Inflation Amount" or MIA allowed by Act 82? **Not applicable since answer to previous question was no.**
- Therefore, the Morristown School District is **not** subject to the two vote provision of Act 82.

### **General Information**

- The Morristown School District's overall FY12 budget increase is \$615,750, a 5.3% increase in the budget. Additionally, there were decreases in revenues totaling \$129,000 resulting primarily from fewer tuition students enrolled.
- Special education costs represent 21% of the proposed Morristown School District budget or \$2,554,050. These costs are partially offset by anticipated funding revenues of \$1,365,000 or approximately 53% of the budgeted expenditures.
- The proposed FY12 Morristown School District budget includes the addition of three classroom teachers (to accommodate increased enrollment) and reductions in Special Education and Secretarial Support positions at MES. An increase in guidance (to accommodate the shift of 5<sup>th</sup> grade to PAML) and reductions in English, Education Technology and the Athletic Director positions at PAML and PA are also included.
- The Morristown School District's fund balance as of June 30, 2010 was \$1,526,977. Of this amount, \$590,000 was authorized by the voters as carry forward for the current FY11 budget and \$590,000 is being proposed as carry forward in the FY12 budget. Additionally, \$198,000 is being proposed to be transferred to the construction fund for the purpose of facilities maintenance projects primarily relating to heating and ventilating systems district-wide. This leaves \$148,977 or 1.4% of the proposed FY12 budget in the reserve fund and available to defray taxes or to defer expenses in future budgets.

### **Tax Information**

- The FY12 homestead education tax rate for the Morristown School District is based on a district spending adjustment of 122.04% as defined by Act 68 (see line 8 on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.062, 8.1 cents higher than the adjusted equalized education tax rate for the current year. An increase in the CLA impacts that rate and yields an estimated local homestead tax rate increase of \$.07 to \$1.12.
- The FY11 district spending adjustment for Morristown was 114.10% or 250<sup>th</sup> out of 275 Vermont school districts, placing Morristown's district spending adjustment in the lowest 10% of districts statewide. In FY12, the district spending adjustment is proposed to increase from 114.10% to 122.04%.

## Stowe School District FY12 Budget Development Tax Rate Worksheet

	<u>LINE</u>	<u>FY 2011</u>	<u>FY 2012 Proposed</u>	<u>FORMULA</u>
1)	Budgeted Expenditures	\$9,746,250	\$10,121,275	
2)	Budgeted Available Revenues	\$1,592,650	\$1,636,750	
3)	Capital Debt Service Aid	\$20,000	\$17,000	
4)	Education Spending	\$8,133,600	\$8,467,525	= Line 1 - Line 2 - Line 3
5)	Equalized Pupils	638.64	649.70	
6)	Education Spending per Equalized Pupil	\$12,736	\$13,033	= Line 4 / Line 5
7)	Base Amount	\$8,544	\$8,544	
8)	District Spending Adjustment	149.06%	152.54%	= Line 6 / Line 7 (minimum of 100%)
9)	Statewide Homestead Tax Rate	\$0.86	\$0.87	
10)	Adjusted Equalized Tax Rate	\$1.28	\$1.33	= Line 9 x Line 8
11)	Common Level of Appraisal	82.13%	85.63%	
12)	<b>Local Homestead Tax Rate</b>	<b>\$1.56</b>	<b>\$1.55</b>	= Line 10 / Line 11
13)	Statewide Non-Homestead Tax Rate	\$1.35	\$1.36	
14)	<b>Local Non-Homestead Tax Rate</b>	<b>\$1.64</b>	<b>\$1.59</b>	= Line 13 / Line 11
15)	Income Sensitivity Statewide Percent	1.80%	1.80%	
16)	<b>Local Percent for Income Sensitivity</b>	<b>2.68%</b>	<b>2.75%</b>	= Line 15 x Line 8

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# Stowe School District

## FY12 Budget Development Highlights

### **Act 82 Information**

The Vermont legislature enacted Act 82 as a cost containment initiative in 2007. The statute establishes two criteria to determine if a school district must present its budget in two votes. The school district must meet both criteria in order to implement the Act 82 requirements. The criteria are:

- Is the education spending per equalized pupil for the current school year greater than the statewide average?  
**Yes.**
  - Statewide current education spending per equalized pupil is \$12,204.
  - Stowe's current year education spending per equalized pupil is \$12,736.
  - **Stowe's education spending per equalized pupil is \$532 more than the statewide average.**
- Is the proposed education spending for the upcoming school year greater than the "Maximum Inflation Amount" or MIA allowed by Act 82? **No.**
  - Stowe's "MIA" allowed under Act 82 for next year is \$8,480,610.
  - Stowe's proposed education spending for next year is \$8,467,525.
  - **Stowe's proposed education spending is \$13,085 less than the inflationary amount allowed under Act 82.**
- Therefore, the Stowe School District is **not** subject to the two vote provision of Act 82.

### **General Information**

- The Stowe School District's overall budget growth is \$375,025, a 3.8% increase in the budget.
- Special education costs of \$1,737,650 represent 17% of the overall budget. Please note that revenues of \$889,400 offset approximately 51% of these costs.
- The proposed FY12 Stowe School District budget includes increasing kindergarten to full time, the addition of a part time math & literacy aide (0.8 FTE) at the elementary school, a part time (0.5 FTE) nurse aide, an increase in special education consulting teacher time (0.3 FTE) and an increase in the athletic director position (0.25 FTE).
- The Stowe School District's fund balance as of June 30, 2010 was \$1,239,077. Of this amount, \$400,000 was authorized by the voters as carry forward for the current FY11 budget and \$400,000 is being proposed as carry forward in the FY12 budget. This leaves \$439,077 in the reserve fund and available to defray taxes or to defer expenses in future budgets.

### **Tax Information**

- The FY12 homestead education tax rate for the Stowe School District is based on a district spending adjustment of 152.54% as defined by Act 68 (see line 8 on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.327, or 4.5 cents higher than the adjusted equalized education tax rate for the current year. An increase in the CLA impacts that rate and yields an estimated homestead tax rate decrease of \$.01 or \$1.55.
- The FY11 district spending adjustment for Stowe is 149.06% or 113<sup>th</sup> out of 275 Vermont school districts. Forty percent of school districts in Vermont had a greater district spending adjustment than Stowe. In FY12, the district spending adjustment is proposed to increase from 149.06% to 152.54%.

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## Public Information Meeting Schedule

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The Elmore, Morristown and Stowe School Boards will hold public information meetings to present and discuss their proposed 2011-2012 school year budgets. The schedule for those meetings as well as polling information is as follows:

### **ELMORE**

#### ***Public Information Meeting:***

Monday, February 14, at 6:00 p.m. in the Elmore Town Hall

#### ***Polling:***

Elmore Town Meeting, Tuesday, March 1, beginning at 9:00 a.m. in the Elmore Town Hall

### **MORRISTOWN**

#### ***Public Information Meeting:***

Tuesday, February 22, at 7:00 p.m. in the Morristown Elementary School Library (joint meeting with the Morristown Select Board)

#### ***Polling:***

Australian Ballot at the Morristown Municipal Building, 43 Portland Street, Morrisville, Vermont, on Tuesday, March 1, from 8:00 a.m. to 7:00 p.m.

### **STOWE**

#### ***Public Information Meeting:***

Monday, February 21, at 7:00 p.m. in the Stowe High School Auditorium (joint meeting with the Stowe Select Board)

#### ***Polling:***

Australian Ballot at the Stowe High School Gym, 413 Barrows Road, Stowe, Vermont, on Tuesday, March 1, from 7:00 a.m. to 7:00 p.m.

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## NOTICE

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All children and youth (ages 0-21) who are residents of Elmore, Morristown, or Stowe are eligible to receive an appropriate education at public expense, regardless of any disabilities they have. It is possible that the Lamoille South Supervisory Union may not be aware of all resident children and youth with disabilities. If you know a pre-school aged child (birth-5) who may be delayed developmentally or a school-aged child who may have a disability and may be eligible for special education services and who is not in school or otherwise being educated at public expense, please notify the Lamoille South Supervisory Union by calling or writing to Linda Berger, Director of Student Services, Lamoille South Supervisory Union, 46 Copley Avenue, Morrisville, VT, 05661, (888-4541).

Students with a disability who live in one of the towns listed above and who attend an approved private school or who attend an approved private school in one of the towns listed above may be eligible for limited special education services. Contact Linda Berger for more information.

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Lamoille South  
Supervisory Union  
*Serving*  
Elmore • Morristown • Stowe

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