

# *It's About Learning*

produced by Lamoille South Supervisory Union

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### from Alice Angney Superintendent of Schools

School budgets are worked on year round by school boards and administrators. Budgets are being implemented and managed or being developed, discussed, debated, and a proposal prepared for the community to consider at Town Meeting. It is a continuous cycle. Programs that can be offered to the children of a community and the quality of those educational programs depend on community approval of the budget proposal. For this reason it is very important that there is budget information available for community members to review. This edition of *It's About Learning* will focus on the budget requests in each member town of the Lamoille South Supervisory Union and the impact that Act 68 will have on the tax request in each town.

Enclosed you will find two pages for each member town, Elmore, Morristown, and Stowe, which outline their proposed budget requests. As you can see, Act 68 although uniformly applied, has a different impact on each community. Your local school directors have worked diligently to keep budget requests to a minimum. Virtually all the increase in tax requests is directly related to the nuances found in Act 68. The common level of appraisal is the most notable example of that phenomenon. We suggest that you pay particular attention to your town's budget, and, if you have any specific questions, please feel free to contact our office at 888-4541 for assistance.

This is a very challenging time for school board members. As elected representatives they are very aware that they have multiple responsibilities. To the students, they owe appropriate programs and educational opportunities so students can grow up to be productive contributing adults. To the residents, in addition to a quality school system, they owe fiscal restraint. This year in all three school districts in the Lamoille South Supervisory Union, boards have found that sharp increases in fuel oil, health insurance, and special education costs are major factors affecting budgets. Everyone is experiencing rising fuel oil and health insurance costs so I am sure no explanation of those increases is needed.

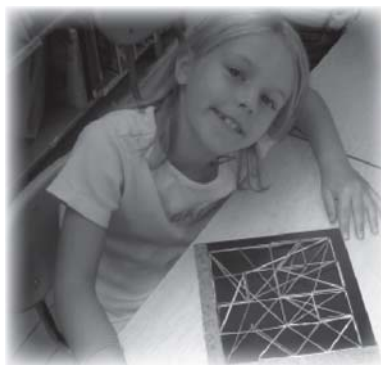
Special education costs in Lamoille South Supervisory Union have been carefully monitored, and appropriate programs have been designed and delivered in a fiscally responsible way. In fact, last year the special education costs per pupil in LSSU were 40% below the state average. We have, however, had an increase in the number of students with challenging special education needs, and the individual education plans (IEP) designed to meet their needs are costly. Meeting the needs of students that qualify for special education services is the right thing to do, and it is a legal requirement.

We hope that the information provided in this newsletter is helpful, and we encourage your attendance at the public information sessions. Please see page eight for the schedule of these meetings.



## Elmore School District FY07 Budget Development Tax Rate Worksheet

<u>LINE</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FORMULA</u>
1) Budgeted Expenditures	\$1,344,250	\$1,488,625	
2) Budgeted Available Revenues	\$274,150	\$359,850	
3) Capital Debt Service Aid	\$0	\$0	
4) Education Spending	\$1,070,100	\$1,128,775	= Line 1 - Line 2 - Line 3
5) Equalized Pupils	153.42	148.05	
6) Education Spending per Equalized Pupil	\$6,975	\$7,624	= Line 4 / Line 5
7) Base Amount	\$6,975	\$7,330	
8) District Spending Adjustment	100.00%	104.01%	= Line 6 / Line 7 (minimum - 100%)
9) Statewide Homestead Tax Rate	\$1.02	\$0.99	
10) Adjusted Equalized Tax Rate	\$1.0200	\$1.0297	= Line 9 x Line 8
11) Common Level of Appraisal	135.62%	106.83%	
12) <b>Local Homestead Tax Rate</b>	<b>\$0.7521</b>	<b>\$0.9639</b>	= Line 10 / Line 11
13) Statewide Non-Homestead Tax Rate	\$1.51	\$1.48	
14) <b>Local Non-Homestead Tax Rate</b>	<b>\$1.1134</b>	<b>\$1.3854</b>	= Line 13 / Line 11
15) Income Sensitivity Statewide Percent	1.85%	1.80%	
16) <b>Local Percent for Income Sensitivity</b>	<b>1.85%</b>	<b>1.87%</b>	= Line 15 x Line 8



# Elmore School District

## FY07 Budget Development Highlights

### General information

- The Elmore School District's overall budget growth is \$144,375, a 10.74% growth in the budget. Revenue increases in special education funding of \$50,325 offset approximately 35% of the budget increase.
- The cost of tuitioning students to other school districts has increased by \$26,225. Students in grades 1, 2, and 3 attend the Lake Elmore School. Kindergarten and grades 4, 5, and 6 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 High School, and Stowe High School.
- Approximately 20% or \$295,075 of Elmore's budget for FY07 is designated to meet the needs of students that qualify for special education. This is an increase of \$134,450 and accounts for the vast majority of Elmore's overall budget increase. Please note that the Elmore School District anticipates receiving \$138,625 in state funding to offset a significant portion of these costs.
- Transportation to and from school amounts to about 5% or \$69,025 of the proposed Elmore School District budget. This cost is partially offset by an anticipated funding in state transportation aid of \$30,000.
- Vocational education costs amount to approximately 1% of the proposed FY07 budget. The budgeted expenditures of \$17,675 are offset by anticipated revenues from the Vocational Education Grant in the amount of \$10,650.



### Tax Information

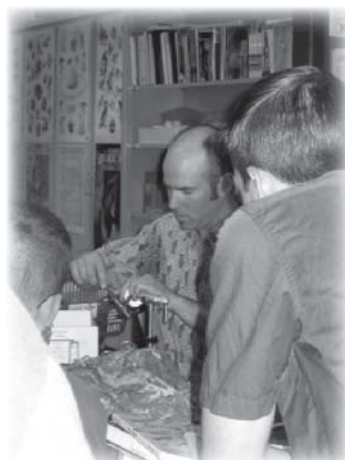
- The FY07 homestead education tax rate for the Elmore School District is based on a district spending adjustment of 104.01% as defined by Act 68 (See line eight on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.0297, a slightly less than a one cent increase in the adjusted equalized education tax rate from the current year.



- Elmore's FY07 district spending adjustment would rank as the 245<sup>th</sup> lowest out of 251 school districts using the state's FY06 ranking, placing the Elmore School District in the lowest 3% of districts statewide.
- Over the past years, the Elmore School Board has prudently used the school district's reserve fund to minimize the education tax rate for Elmore. This year, the Board is committing its entire reserve fund for that purpose. By doing so, the Board insured that only a small part of the local homestead tax rate increase, 3.72 cents, is the result of budgetary decisions. The decrease in the common level of appraisal (CLA) accounts for the remaining 17.46 cents in the local homestead tax increase.

# Morristown School District FY07 Budget Development Tax Rate Worksheet

<u>LINE</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FORMULA</u>
1) Budgeted Expenditures	\$9,977,425	\$10,873,450	
2) Budgeted Available Revenues	\$2,831,750	\$3,315,275	
3) Capital Debt Service Aid	\$0	\$0	
4) Education Spending	\$7,145,675	\$7,558,175	= Line 1 - Line 2 - Line 3
5) Equalized Pupils	842.80	838.75	
6) Education Spending per Equalized Pupil	\$8,478	\$9,011	= Line 4 / Line 5
7) Base Amount	\$6,975	\$7,330	
8) District Spending Adjustment	121.56%	122.94%	= Line 6 / Line 7 (minimum - 100%)
9) Statewide Homestead Tax Rate	\$1.02	\$0.99	
10) Adjusted Equalized Tax Rate	\$1.2399	\$1.2171	= Line 9 x Line 8
11) Common Level of Appraisal	95.89%	87.59%	
12) <b>Local Homestead Tax Rate</b>	<b>\$1.2930</b>	<b>\$1.3895</b>	= Line 10 / Line 11
13) Statewide Non-Homestead Tax Rate	\$1.51	\$1.48	
14) <b>Local Non-Homestead Tax Rate</b>	<b>\$1.5747</b>	<b>\$1.6897</b>	= Line 13 / Line 11
15) Income Sensitivity Statewide Percent	1.85%	1.80%	
16) <b>Local Percent for Income Sensitivity</b>	<b>2.25%</b>	<b>2.21%</b>	= Line 15 x Line 8



*“Vermont’s Natural Resources and their Sustainable Development” is an exciting new science course at Peoples Academy. Community members Eileen Toomey of the Morristown Waste Water Treatment Facility and Willy Dietrich of Catamount Fly Fishing have shared their knowledge of Vermont’s natural resources with students at PA. At the right are students Dakota Stancliff, Tyler Longfellow, and Kane Plante collecting water samples at the river.*



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# Morristown School District

## FY07 Budget Development Highlights

### *General Information*

- The Morristown School District's overall budget growth is \$896,025, an 8.98% growth in the budget. Increases in revenues of \$175,000 in the collection of tuitions from the towns of Elmore, Wolcott, and private tuitions; \$300,000 of additional special education funding; and \$34,825 of additional earned interest offset more than 56% of the budget increase.
- The proposed Morristown School District budget re-instates a part time instrumental music teacher at the elementary level at a cost of \$29,550. This position was eliminated three years ago due to fiscal constraints.
- The proposed FY07 school budget provides \$27,700 of funds to purchase much needed equipment at the elementary level. This equipment includes updating world and state maps as well as replacing world globes in sixteen classrooms, replacing 30 year old cafeteria tables, and replacing white boards at the Graded Building that have simply worn out.
- The proposed Morristown School District budget includes \$52,600 to address the increasing cost of utilities such as electricity, fuel oil, and wood pellets. Peoples Academy continues to maximize the use of its wood pellet heating system to reduce fuel oil purchases. Morristown Graded Building and Morristown Elementary School are heated solely with fuel oil.
- Transportation to and from school and field trips amount to about 2% or \$264,025 of the proposed Morristown School District budget. This cost is partially offset by anticipated funding in state transportation aid of \$95,000.
- Vocational education costs amount to approximately 2% of the proposed FY07 budget. The budgeted expenditures of \$204,800 are offset by anticipated revenues from the Vocational Education Grant in the amount of \$122,325.
- Special education costs represent 50% of the overall budget increase or \$448,450. These increases address the needs of students that qualify for special education services. The services are part of the student's individualized education plan (IEP), and the district is morally obligated and legally required to meet these needs. Please note, as mentioned above, that additional revenues of \$300,000 offset over 66% of these budget increases.



### *Tax Information*

- The FY07 homestead education tax rate for the Morristown School District is based on a district spending adjustment of 122.94% as defined by Act 68 (See line eight on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.2171, or 2.28 cents lower than the current adjusted equalized education tax rate.
- Maintaining the equalized education tax rate was a goal of the Morristown School Board in developing the FY07 budget. By doing so, the Board insured that no part of the local homestead tax rate increase was the result of budgetary decisions. The increase in the local homestead tax rate is caused entirely by the change in the common level of appraisal (CLA).
- The FY06 district spending adjustment for Morristown was 121.56% or 220<sup>th</sup> out of 251 Vermont school districts, placing Morristown in the lowest 12% of districts statewide. In FY07, the district spending adjustment is proposed to increase only 1.38% to 122.94%.

# Stowe School District FY07 Budget Development Tax Rate Worksheet

<u>LINE</u>	<u>FY2006</u>	<u>FY2007</u>	<u>FORMULA</u>
1) Budgeted Expenditures	\$7,664,775	\$8,307,225	
2) Budgeted Available Revenues	\$1,073,000	\$1,332,650	
3) Capital Debt Service Aid	\$58,000	\$55,000	
4) Education Spending	\$6,533,775	\$6,919,575	= Line 1 - Line 2 - Line 3
5) Equalized Pupils	650.65	637.82	
6) Education Spending per Equalized Pupil	\$10,042	\$10,849	= Line 4 / Line 5
7) Base Amount	\$6,975	\$7,330	
8) District Spending Adjustment	143.97%	148.01%	= Line 6 / Line 7 (minimum - 100%)
9) Statewide Homestead Tax Rate	\$1.02	\$0.99	
10) Adjusted Equalized Tax Rate	\$1.4685	\$1.4653	= Line 9 x Line 8
11) Common Level of Appraisal	130.20%	107.67%	
12) <b>Local Homestead Tax Rate</b>	<b>\$1.1279</b>	<b>\$1.3609</b>	= Line 10 / Line 11
13) Statewide Non-Homestead Tax Rate	\$1.51	\$1.48	
14) <b>Local Non-Homestead Tax Rate</b>	<b>\$1.1598</b>	<b>\$1.3746</b>	= Line 13 / Line 11
15) Income Sensitivity Statewide Percent	1.85%	1.80%	
16) <b>Local Percent for Income Sensitivity</b>	<b>2.66%</b>	<b>2.66%</b>	= Line 15 x Line 8



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# Stowe School District

## FY07 Budget Development Highlights

### *General Information*

- The Stowe School District's overall budget growth is \$642,450, an 8.38% increase in the budget. Approximately 40% of this increase will be offset by additional revenues in earned interest of \$22,275 and special education funding of \$233,875.
- The proposed Stowe School District budget includes \$25,000 to repair the high school's library roof. Also, the Stowe School District's proposed FY07 budget re-instates \$20,000 of local funding to support co-curricular activities. These funds were eliminated in the current budget due to fiscal concerns.
- The proposed Stowe School District budget includes an increase of \$77,450 to address the increasing cost of utilities such as fuel oil and electricity.
- Special education costs represent 41% of the overall budget increase or \$263,675. These increases address the needs of students that qualify for special education services, services which are part of the student's individualized education plan (IEP). The district is morally obligated and legally required to meet these needs. Please note, as mentioned above, that additional revenues of \$233,875 offset over 89% of these budget increases.
- Transportation to and from school amount to about 3% or \$216,475 of the proposed Stowe School District budget. This cost is partially offset by anticipated funding in state transportation aid of \$86,000.
- Vocational education costs amount to approximately 0.5% of the proposed FY07 budget. The budgeted expenditures of \$44,125 are offset by anticipated revenues from the Vocational Education Grant in the amount of \$26,600.
- Long-term debt from the 1991-92 construction and renovation project is approximately 2% of the proposed FY07 budget. The \$134,325 of expense is partially offset by \$55,000 of capital debt service aid.



### *Tax Information*

- The FY07 homestead education tax rate for the Stowe School District is based on a district spending adjustment of 148.01% as defined by Act 68 (See line eight on the previous page). The adjusted equalized tax rate for the upcoming year is \$1.4653, slightly less than the adjusted equalized education tax rate for the current year.
- Maintaining the equalized education tax rate was a goal of the Stowe School Board in developing the FY07 budget. By doing so, the Board insured that no part of the local homestead tax rate increase was the result of budgetary decisions. The increase in the local homestead tax rate is caused entirely by the change in the common level of appraisal (CLA).
- The FY06 district spending adjustment for Stowe was 143.97% or 104<sup>th</sup> out of 251 Vermont school districts. Forty-one percent of school districts in Vermont had a greater district spending adjustment than Stowe. In FY07, the district spending adjustment is proposed to increase 4.04% to 148.01%.

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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 Tracy Wrend, Director of Student Services, Lamoille South Supervisory Union, P. O. Box 340, 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 Tracy Wrend for more information.



**Contributors:** *Alice Angney, George Cormier, Tracy Wrend, Richard Smiles, Sheila Tymon-O'Brien, David Bain, Beth Dewane, Melissa Gillen, and Ida Mae Anderson.*

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## Lamoille South Supervisory Union

— *Serving* —  
Elmore • Morristown • Stowe

## Improving Air Quality

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Air Quality is an important concern. Lamoille South Supervisory Union is striving to improve the outdoor air quality at school by working with our bus contractors to shut off bus engines whenever appropriate. Please help us in this effort by shutting off your car engine rather than leaving it idling for any lengthy period of time at school. Thank you for your support.



## Public Information Meeting Schedule

The Morristown and Stowe School Boards will hold public information meetings to present and discuss their proposed 2006-2007 school year budgets. The schedule for those meetings is as follows:

### STOWE

- Monday, February 27, 2006 - 7:00 p.m. in the Stowe High School Auditorium (joint meeting with the Stowe Select Board)

### MORRISTOWN

- Tuesday, February 28, 2006 - 7:00 p.m. in the Morristown Elementary School Library (joint meeting with the Morristown Select Board)

**Lamoille South Supervisory Union**  
**P. O. Box 340**  
**49 Brigham Street**  
**Morrisville, VT 05661**  
**(802) 888-4541    FAX — (802) 888-6710**

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