

# **Winooski School District (WSD)**

## **FY16 Proposed Budget-Cover Memo**

The last FY16 Proposed Operating Budget the board saw on Monday, December 15th reflected a 3.96% increase year-to-year. The attached backup documents show a 3.97% increase year-to-year. The variances from Monday, December 15, 2014 to January 7, 2015 are:

- Increase of \$5K in the Driver Education budget
  - This reduces the Driver Education teacher position from .34 to .20 FTE instead of shifting the delivery of driver education to a voucher system. We can serve a maximum of 24 students
  - We discovered Vermont case law that requires WSD to bargain with WEA before providing driver education in a different manner such as a voucher system.
  - We originally had originally reduced \$16K from this budget line. Now it is an \$11K reduction year-to-year.
- Increase of \$6K in Employee Benefits
  - There was a minimal reduction in dental expenses coupled with increases in employee health plan election changes that resulted in this increase.
- Decrease of \$5K in the Tax Anticipation Note (TAN)
  - This reflects no budgeted amount for a TAN. We will work with the City to ensure a clear timeline to avoid the need for a TAN. Worst case scenario would be requesting a special school board meeting to approve borrowing against the Capital Reserve Fund.
- Decrease of \$4K in Stipends
  - This reflects a decrease in resource for teacher work outside the normally-scheduled work hours.

The attached backup documents are:

#1: Budget FY16 by Function

#2: Budget FY16 by Object

#3: Budget FY16 by Program

#4: Estimated Tax Rates using 3.97% expense and updated Common Level of Appraisal (CLA)

- The CLA shifted from our estimated 101.11 to 98.34 which results in an increased estimated tax impact.
- Scenario A has \$0 fund balance application
- Scenario B has \$100K of fund balance application
- Scenario B has \$125K of fund balance application

#5: Estimated Tax Rates using 3.97% expense plus 1.0 FTE ELL teacher (\$78,258) and updated Common Level of Appraisal (CLA)

- The CLA shifted from our estimated 101.11 to 98.34 which results in an increased estimated tax impact.
- Scenario A has \$0 fund balance application
- Scenario B has \$100K of fund balance application
- Scenario B has \$125K of fund balance application

**Winooski School District-General Fund**  
**Financial Management Report- BUDGET FY 16 by FUNCTION**

Revised 12/30/14 for 1/7/15

<b>FUNCTION</b>	<b>FY 14 APPROVED</b>	<b>FY 14 ACTUALS</b>	<b>FY 15 APPROVED</b>	<b>FY 16 PROPOSED</b>	<b>\$ Diff</b>	<b>%</b>
1100-Regular Programs	\$5,403,128	\$5,265,188	\$5,351,719	\$5,680,237	\$328,518	6.14%
1200 Special Programs	\$2,196,164	\$2,452,583	\$2,683,323	\$2,691,689	\$8,366	0.31%
1300 Voc/Tech Education	\$104,958	\$137,316	\$176,294	\$190,000	\$13,706	7.77%
1400 Co-Curricular Activities	\$277,345	\$276,383	\$302,797	\$307,255	\$4,458	1.47%
2100 Support Services- Students	\$1,083,000	\$1,010,177	\$1,111,364	\$1,225,300	\$113,936	10.25%
2200 Support Services-Inst	\$697,362	\$719,135	\$740,813	\$792,079	\$51,266	6.92%
2300-Support Services-Gen Admin	\$417,552	\$413,406	\$406,286	\$419,749	\$13,463	3.31%
2400-Support Services- School	\$853,964	\$751,695	\$972,414	\$902,179	-\$70,235	-7.22%
2500-Support Services - Business	\$274,493	\$212,623	\$294,389	\$275,628	-\$18,761	-6.37%
2600 Operation & Maint. Of Plant	\$1,069,483	\$1,024,534	\$1,105,927	\$1,136,465	\$30,538	2.76%
2700 Student Transportation Services	\$139,375	\$140,200	\$156,831	\$210,432	\$53,601	34.18%
2800 Support Services Center	\$14,595	\$12,500	\$14,595	\$17,595	\$3,000	20.55%
3300 Community Services	\$0	\$1,741	\$10,020	\$13,000	\$2,980	29.74%
5100 Debt Service-Long term	\$96,784	\$98,318	\$92,742	\$90,858	-\$1,884	-2.03%
<b>Total Budget</b>	<b>\$12,628,203</b>	<b>\$12,515,799</b>	<b>\$13,419,514</b>	<b>\$13,952,466</b>	<b>\$532,952</b>	<b>3.97%</b>

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**Winooski School District**  
**Financial Management Report- BUDGET FY 16 by Object**  
Revised 12/30/14 for 1/7/15

<b>OBJECT</b>	<b>APPROVED BUDGET FY 14</b>	<b>ACTUALS FY 14</b>	<b>APPROVED FY 15</b>	<b>PROPOSED FY 16</b>	<b>DIFF</b>	<b>%</b>
100-Salaries	\$6,948,775	\$7,127,741	\$7,463,571	\$7,830,316	\$366,745	4.91%
200-Employee Benefits	\$2,775,782	\$2,557,645	\$2,777,600	\$3,006,904	\$229,304	8.26%
300-Purchased Prof & Tech Services	\$925,679	\$629,133	\$845,139	\$885,832	\$40,693	4.81%
400- Purchased Property Services	\$173,201	\$165,390	\$182,688	\$183,995	\$1,307	0.72%
500-Other Purchased Services	\$810,747	\$1,177,232	\$1,231,686	\$1,194,731	-\$36,955	-3.00%
600-Supplies & Materials	\$607,869	\$524,347	\$612,374	\$596,140	-\$16,234	-2.65%
700-Property/Equipment	\$203,269	\$208,203	\$134,398	\$126,477	-\$7,921	-5.89%
800- Interest/Dues/Judgement/Cont	\$112,881	\$56,108	\$102,058	\$58,071	-\$43,987	-43.10%
900-Redemption/Principal	\$70,000	\$70,000	\$70,000	\$70,000	\$0	0.00%
<b>TOTALS</b>	<b>\$12,628,203</b>	<b>\$12,515,799</b>	<b>\$13,419,514</b>	<b>\$13,952,466</b>	<b>\$532,952</b>	<b>3.97%</b>

#2

**Winooski School District**  
**Financial Management Report- BUDGET FY 16 by PROGRAM**  
**Revised 12/30/14 for 1/7/15**

DEPARTMENTS	APPROVED		PROPOSED FY			
INSTRUCTIONAL	BUDGET FY 14	ACTUALS FY 14	APPROVED FY 15	16	\$ Diff	%
<b>PROGRAMS</b>						
Art	\$165,976	\$163,487	\$170,626	\$174,869	\$4,243	2.49%
Business	\$66,615	\$64,647	\$67,891	\$71,597	\$3,706	5.46%
English	\$202,947	\$203,152	\$355,005	\$360,428	\$5,423	1.53%
French	\$74,470	\$72,060	\$56,825	\$59,717	\$2,892	5.09%
Physical Education	\$167,148	\$161,408	\$165,617	\$178,164	\$12,547	7.58%
Family & Consumer Science	\$70,371	\$61,116	\$65,740	\$68,318	\$2,578	3.92%
Technology Education	\$177,525	\$100,572	\$109,087	\$64,340	-\$44,747	-41.02%
Math	\$178,544	\$238,736	\$446,867	\$509,967	\$63,100	14.12%
Music	\$215,869	\$231,656	\$250,371	\$196,459	-\$53,912	-21.53%
Science	\$158,915	\$160,613	\$356,265	\$397,540	\$41,275	11.59%
Social Studies	\$215,198	\$142,361	\$281,329	\$324,855	\$43,526	15.47%
Middle School	\$798,778	\$818,691	\$77,655	\$44,145	-\$33,510	-43.15%
Elementary Instruction	\$1,570,153	\$1,596,059	\$1,593,248	\$1,725,700	\$132,452	8.31%
General						
Elem/Middle/Secondary	\$673,207	\$610,325	\$655,856	\$683,561	\$27,705	4.22%
Drivers Education	\$29,426	\$28,758	\$29,670	\$19,625	-\$10,045	-33.86%
ELL Program	\$787,761	\$775,444	\$851,148	\$899,430	\$48,282	5.67%
Virtual HS/Learning Lab	\$7,000	\$31,635	\$41,015	\$42,591	\$1,576	3.84%
iLab	\$13,185	\$39,429	\$42,423	\$12,950	-\$29,473	-69.47%
Inst Staff Training	\$125,700	\$72,560	\$76,750	\$64,265	-\$12,485	-16.27%
Special Education(Excludes						
IDEA-B)	\$2,516,844	\$2,613,058	\$2,907,069	\$2,957,844	\$50,775	1.75%
EEE/Preschool (Excludes						
IDEA-B)	\$474,011	\$538,891	\$599,099	\$732,867	\$133,768	22.33%
Co-Curricular/Athletics	\$377,530	\$378,781	\$403,581	\$422,265	\$18,684	4.63%
<b>TOTAL INSTRUCTIONAL</b>						
<b>PROGRAMS</b>	<b>\$9,067,173</b>	<b>\$9,103,439</b>	<b>\$9,603,137</b>	<b>\$10,011,497</b>	<b>\$408,360</b>	<b>4.25%</b>

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<b>INSTRUCTIONAL SUPPORT</b>						
Educational Media/Library Services	\$374,335	\$464,251	\$475,051	\$600,526	\$125,475	26.41%
Guidance	\$250,106	\$244,637	\$271,209	\$288,265	\$17,056	6.29%
Nursing	\$170,231	\$167,167	\$210,566	\$217,593	\$7,027	3.34%
Wellness	\$0	\$0	\$0	\$46,472	\$46,472	100.00%
Outreach Services	\$25,105	\$30,928	\$23,255	\$25,930	\$2,675	11.50%
<b>TOTALS INSTRUCTIONAL SUPPORT</b>	<b>\$819,777</b>	<b>\$906,983</b>	<b>\$980,081</b>	<b>\$1,178,786</b>	<b>\$198,705</b>	<b>20.27%</b>
<b>ADMINISTRATIVE/OTHER SUPPORT</b>						
Long Term Debt	\$96,784	\$98,319	\$92,730	\$90,858	-\$1,872	-2.02%
Board/Legal	\$241,627	\$160,330	\$224,087	\$186,364	-\$37,723	-16.83%
Dir of ELL/Curriculum	\$0	\$0	\$0	\$64,096	\$64,096	100.00%
Office of the Superintendent	\$261,080	\$270,057	\$261,735	\$273,240	\$11,505	4.40%
Office of the Principal	\$816,116	\$708,500	\$864,753	\$710,601	-\$154,152	-17.83%
Fiscal Services	\$247,433	\$240,320	\$279,468	\$298,368	\$18,900	6.76%
Operations	\$1,078,213	\$1,027,851	\$1,113,523	\$1,138,656	\$25,133	2.26%
<b>ADMINISTRATIVE/OTHER SUPPORT TOTALS</b>	<b>\$2,741,253.00</b>	<b>\$2,505,377.00</b>	<b>\$2,836,296.00</b>	<b>\$2,762,183.00</b>	<b>-\$74,113.00</b>	<b>-2.61%</b>
<b>OPERATING BUDGET TOTALS</b>	<b>\$12,628,203</b>	<b>\$12,515,799</b>	<b>\$13,419,514</b>	<b>\$13,952,466</b>	<b>\$532,952</b>	<b>3.97%</b>

#3

Scenario A: \$0	
Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$13,952,466
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,681,420</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$0
Education Spending	\$11,960,220
FY 16 Homestead Tax Rate	1.39
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0605
% Increase	4.55%
REVISED 12/30/14	

Scenario B: \$100K	
Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$13,952,466
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,681,420</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$100,000
Education Spending	\$11,860,220
FY 16 Homestead Tax Rate	1.3784
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0489
% Increase	3.68%

Scenario C: \$125K	
Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$13,952,466
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,681,420</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$125,000
Education Spending	\$11,835,220
FY 16 Homestead Tax Rate	1.3754
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0459
% Increase	3.45%

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*Includes Cost of 1.0 FTE ELL Teacher  
\$78,258*

**Scenario A: \$0**

Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$14,030,724
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,759,678</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$0
Education Spending	\$12,038,478
FY 16 Homestead Tax Rate	1.3991
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0696
% Increase	5.24%

**Scenario B: \$100K**

Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$14,030,724
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,759,678</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$100,000
Education Spending	\$11,938,478
FY 16 Homestead Tax Rate	1.3874
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0579
% Increase	4.36%

**Scenario C: \$125K**

Equalized Pupils	925.03
Base Education Rate	9459
Base Homestead (Increase by .02)	1.00
CLA	98.34
DEC 15 Operating Budget	\$14,030,724
Estimated Federal Budget	\$1,728,954
<b>TOTAL PROPOSED</b>	<b>\$15,759,678</b>
Local Offsetting Revenue	\$3,721,200
Fund Balance Offset	\$125,000
Education Spending	\$11,913,478
FY 16 Homestead Tax Rate	1.3846
FY 15 Actual Homestead Tax Rate	1.3295
Increase	0.0551
% Increase	4.14%

REVISED 1/4/15

#5