



# WSD FY 15 BUDGET

**December 4, 2013**

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# WSD-ENDS STATEMENT

All students will graduate from the Winooski School District (WSD) **college and career ready** at a cost supported by a majority of the Winooski community. WSD students will lead **healthy, productive** and **successful lives** and **engage** with their local and global **community**.

# WSD MISSION

The mission of the Winooski School District is to awaken in its diverse student body, a thirst for knowledge, a passion for learning, and a desire to become responsible members of the world community. We offer a safe, supportive, educational environment. Our team of professionals recognizes **individual** strengths and needs and fosters **academic excellence** and **personal growth**. Working together in **partnership with families** and the community, we strive to instill shared core values-respect, responsibility, empathy-and a commitment to help **every** student reach his or her **potential**.



# WSD GRADUATE EXPECTATIONS

**Critical Thinking and Problem Solving**

**Physical, Social, and Emotional Well-Being**

**Effective Oral and Written Communication**

**Engagement in Learning**

**Persistence**

**Cross-Cultural Understanding and Community Engagement**



Goal #1: Increase student learning and growth

Goal #2: Increase student engagement through best instructional practices

- Math Best Practices
- Next Generation Science standards
- Social Thinking
- Mindfulness
- WSD Graduate Expectations
- 4 Way Thinking
- Spartans in Motion (SIM)
- iLab

## Goal #3: Increase parent/community engagement

- Community gatherings: Back to School BBQ, Board-sponsored Community Dinner, Community Learning Conversation
- Parents & Community Together with the Schools (PACTS)
  - Subcommittees: Communication, Media, Transitions, Community Reads
- Parents as Educational Partners (PEP)
- Special Olympics/Penguin Plunge
- Leadership/Board visibility and accessibility
- Student/course collaboration: Sneakers, Train Show, Dollars for Scholars

## Goal #4: Collaboration and communication

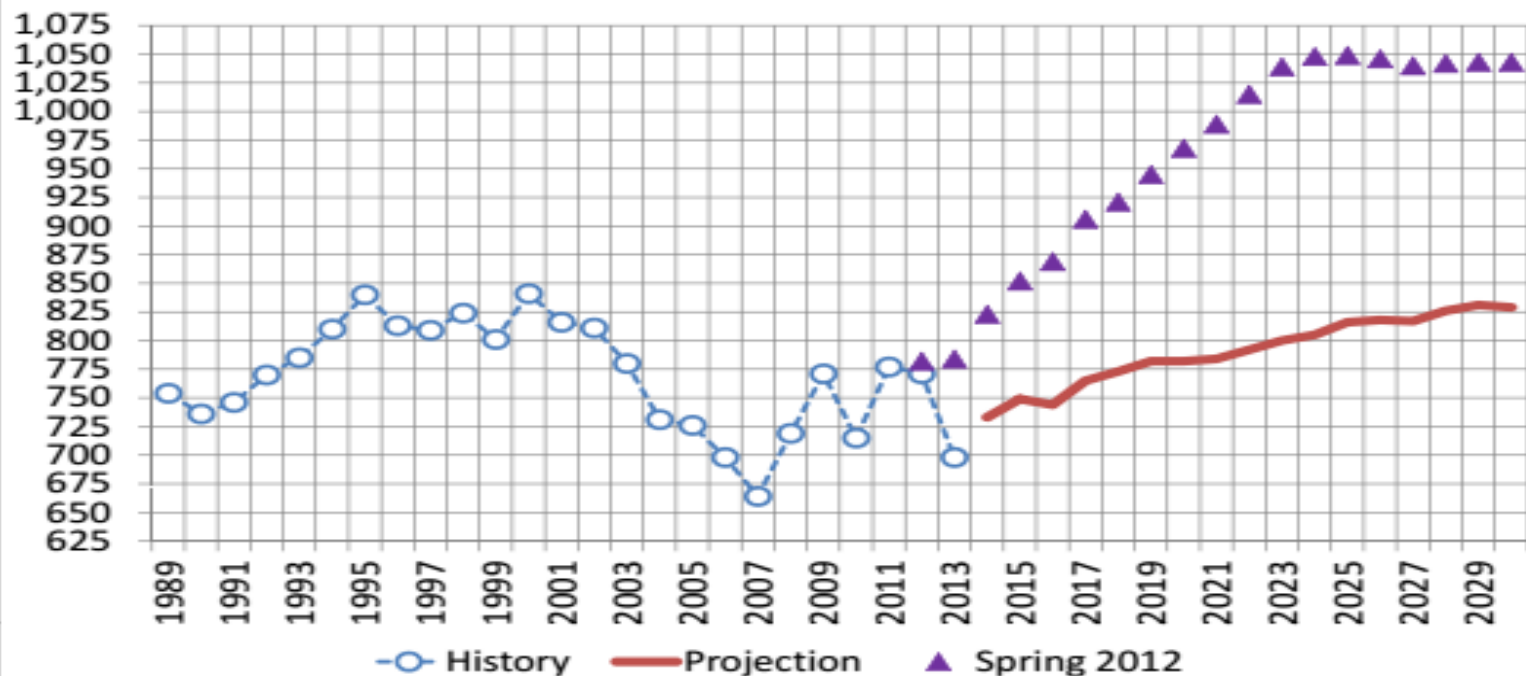
- Local business visits
- Newsletter, Mass Voice Messaging, website work
- P4C
- Health & Wellness working group

# City of Winooski

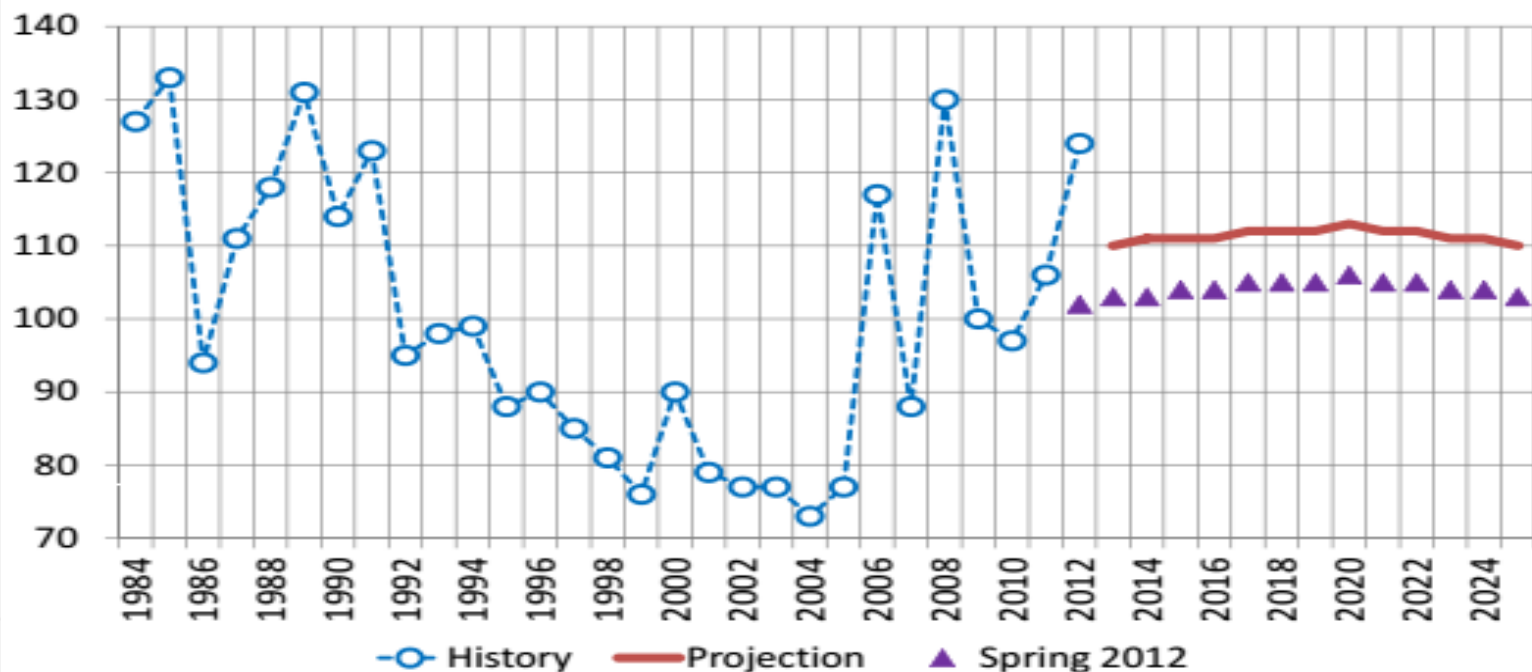
## School Population Projections November 2013



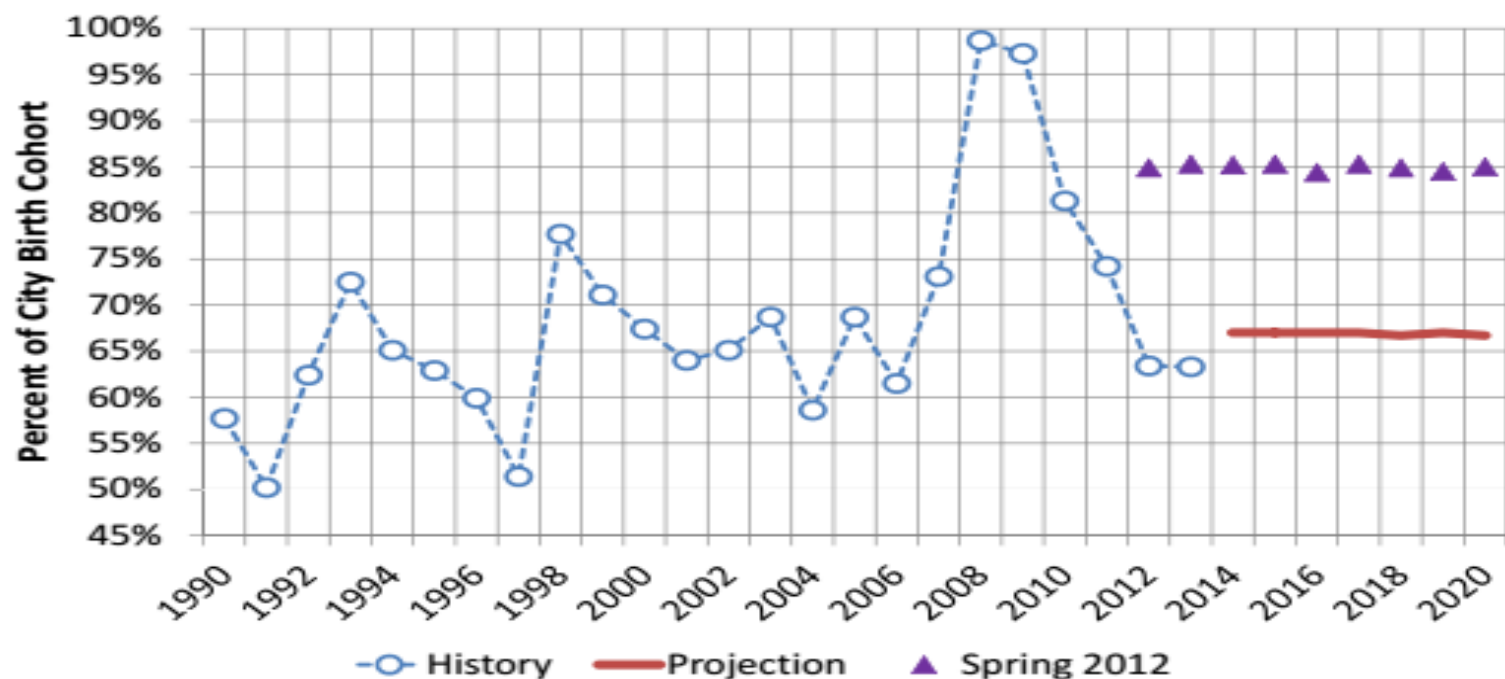
# Winooski All Grades (K – 12)



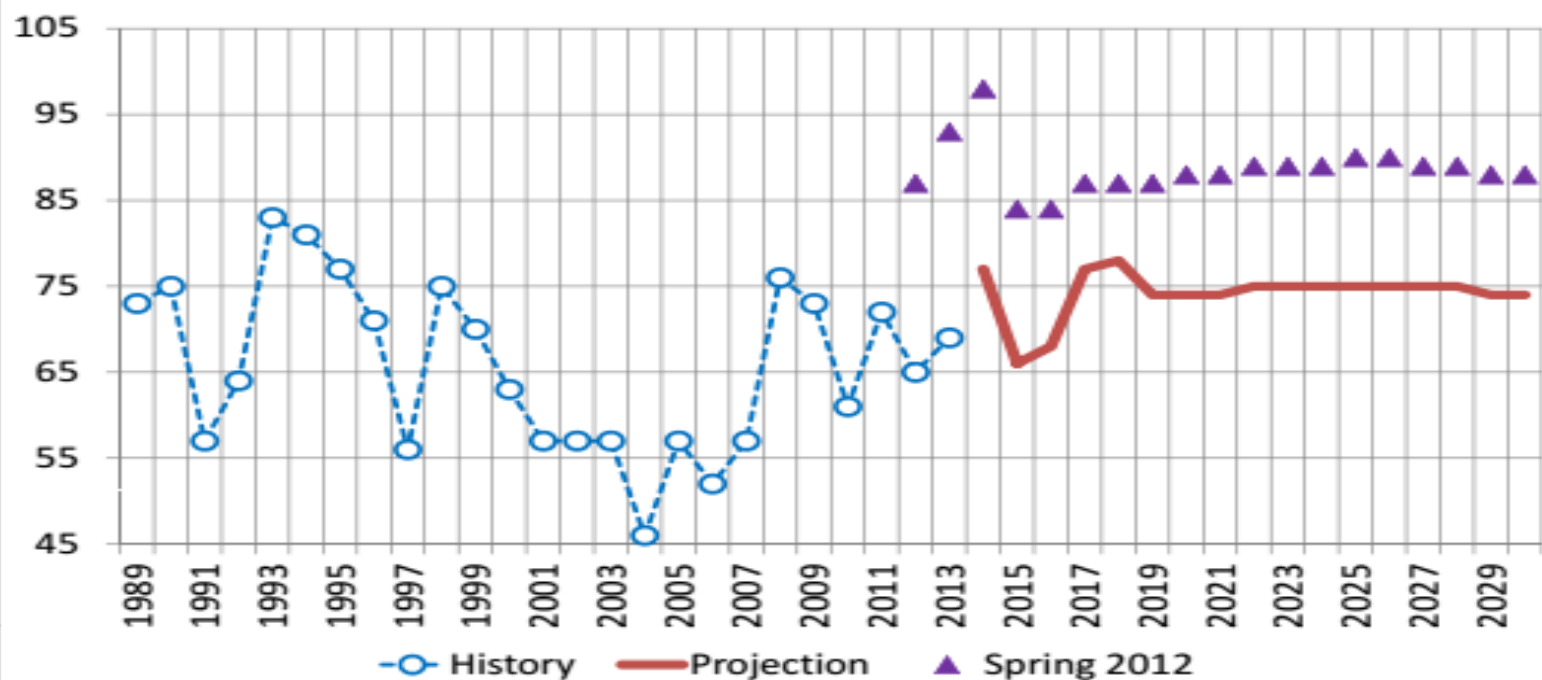
# Winooski Resident Births



# Entry Student Capture



# Winooski Kindergarten



# WSD-Current Enrollment

- Infant Toddler, EEE & Pre-School: 57
- K-5: 347
- 6-8: 157
- 9-12: 230
- **TOTAL: 791**

# WSD STAFFING

## Instructional Programs

- Leadership
  - 7 FTE
- Teachers (Classroom, ELL, Special Ed, Tech Integrationist, Guidance):
  - 87 FTE
- Other Teachers (Speech, Psychological, Library):
  - 4 FTE
- Activities/Athletic Director
  - .5 FTE

**TOTAL= 98.5 FTE**

## Instructional/Admin/Other Support

- Instructional Assistants
  - 54.5 FTE
- Technology
  - 1.85 FTE
- Health Office
  - 2.2 FTE
- Administrative (Admin Assts, Registrar, A/P)
  - 7.5 FTE
- Operations, Maintenance, Security, Transportation
  - 12 FTE
- Other (Student Service Asst., Behavior Specialist, 21st Century Coord.)
  - 4 FTE

**TOTAL= 82.05 FTE**

# Budget Drivers

## Instructional Programs

- +877K
  - Salaries & Benefits= \$470K
  - Tuition= \$397K
    - Special Education= \$326K
    - Tech Centers= \$71K

## Instructional Support

- +137K
  - Ed Media= \$112K
    - Furniture, Sal & Benefits-Webmaster
  - Guidance= \$21K
    - Sal & Benefits

## Admin/Other Support

- +104K
  - Operations= \$50K
    - Sal & Benefits-Security, Utilities
  - Fiscal= \$34K
    - Software re-code
  - Principal= \$22K
    - NEASC

# Education Spending Per Equalized Pupil

(budgeted expenditures minus local revenues divided by equalized pupils)

<u>Ed Spending</u>	<u>Equalized Pupils</u>	<u>Ed Spending Rank</u>
• <b>FY 14- \$11,911</b>	<b>EP=924.88</b>	225/282
• FY 13- \$11,572	EP=938.70	215/286
• FY 12- \$10,717	EP=937.63	231/286
• FY 11- \$11,053	EP=890.76	216/286
• FY 10- \$11,022	EP=844.95	211/286
• <b>FY 09- \$10,943</b>	<b>EP=808.27</b>	193/289



# Notes from the State

- FY2014 Base Education Tax Rates predicted to rise at least 5 cents due to a predicted 3.8% increase in education spending.
- State Officials perplexed by increasing costs and declining enrollments
- Shumlin administration appeals for spending constraint
- Tax Commissioner recommends adjustments to excess spending penalty
- State schedules a January symposium on the education funding formula

# **FY 15 Special Education & ELL Budget**

**Robin E. Hood, Ed.D.**

**Director of Support Services & ELL Coordinator**

# Least Restrictive Environment (LRE) Requirements

- Each student eligible for Free and Appropriate Public Education (FAPE) special education, and shall be educated with his or her non-disabled chronically aged peers, to the maximum extent appropriate in the school he or she would attend if he or she did not have a disability.
- Special classes, separate schooling or other removal of children with disabilities from the general educational environment shall occur only if the nature or severity of the child's disability is such that education in general classes with the use of supplementary aids and services cannot be achieved satisfactorily.

# Continuum of Alternative Placements

**Regular Classroom**



**Special Classes**



**Special Schools**

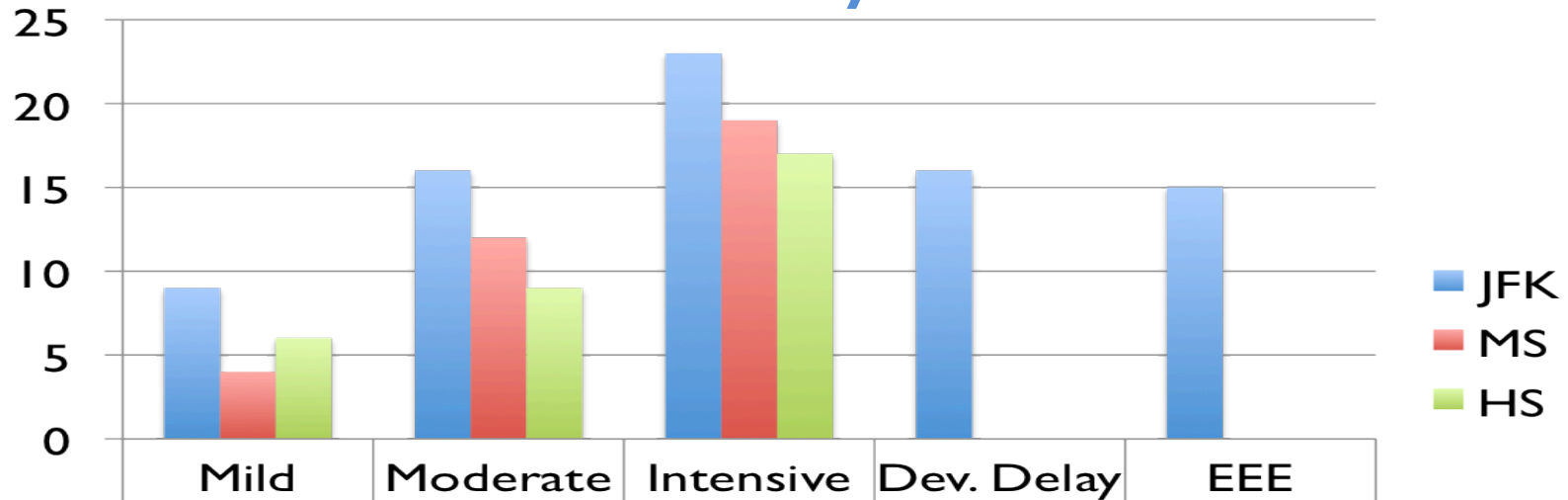


**Hospital/Institution/Homebound**

# Revenue

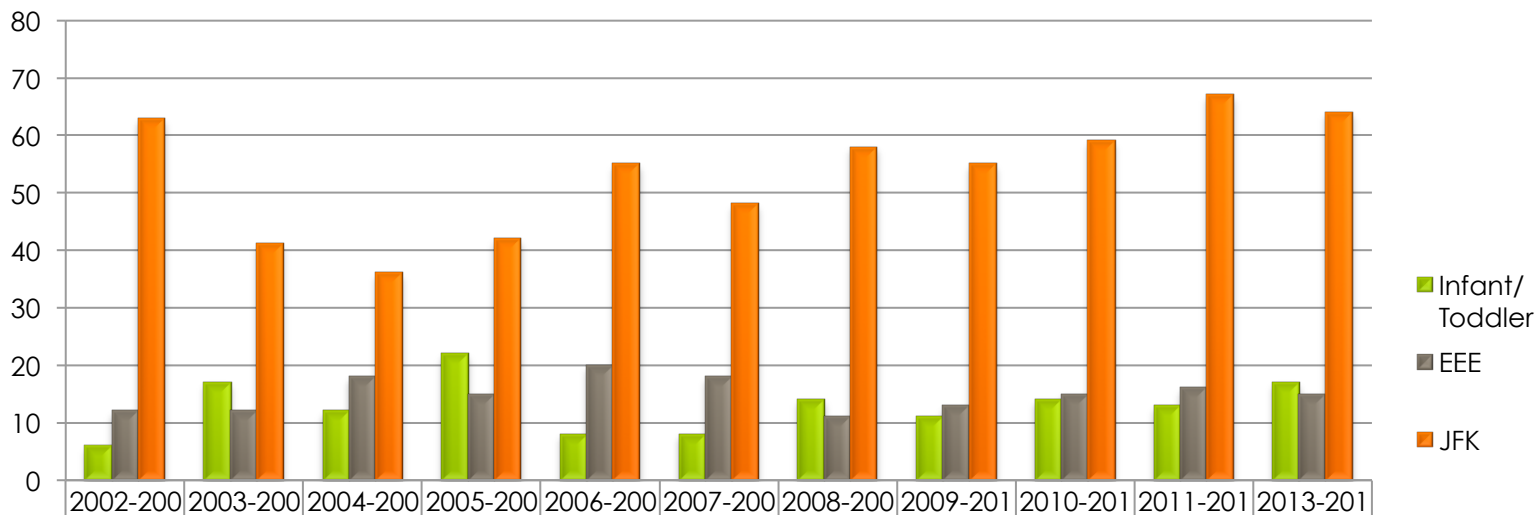
- Expenses have increased in placements
- We track all extraordinary expenses so we qualify for reimbursement programs
- 56% up to \$50,000 in reimbursed
- 90% of expenses over \$50,000 are reimbursed

# Comparative Data: Disabilities by School



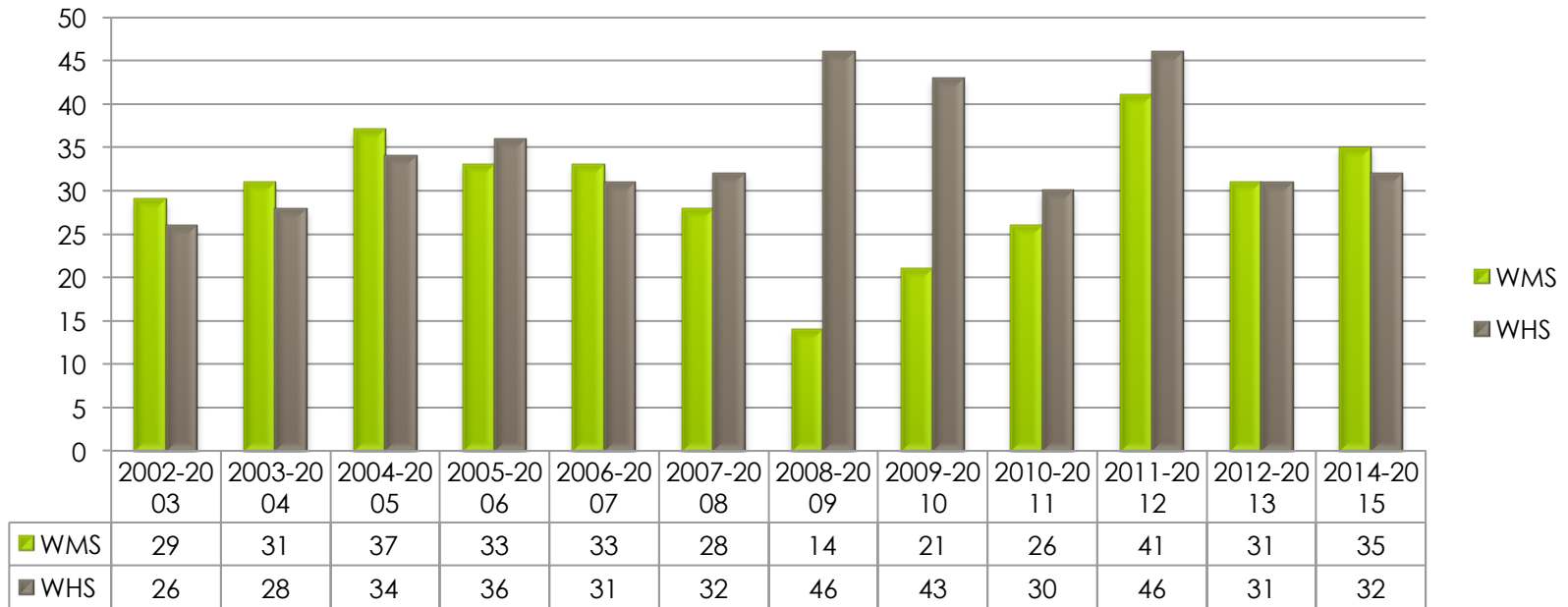
JFK	9	16	23	16	15
MS	4	12	19	0	0
HS	6	9	17	0	0

# Special Education: Early & Elementary



	3	4	5	6	7	8	9	0	1	2	4
Infant/Toddler	6	17	12	22	8	8	14	11	14	13	17
EEE	12	12	18	15	20	18	11	13	15	16	15
JFK	63	41	36	42	55	48	58	55	59	67	64

# Special Education Population Middle and High School

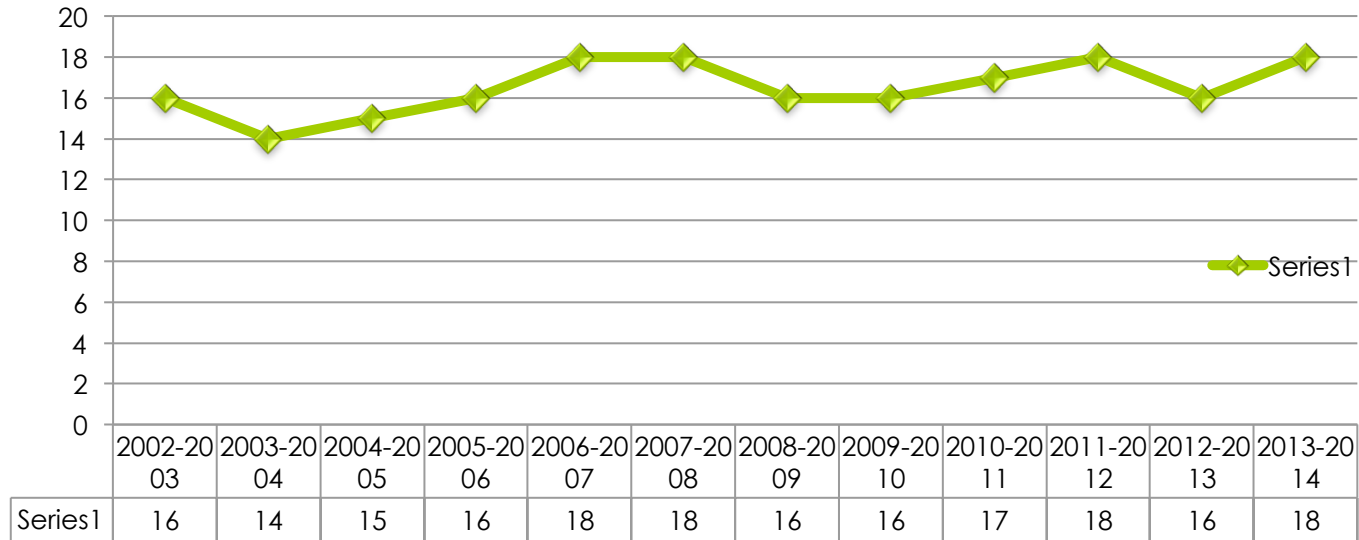




# Caseload Sizes

- The average caseloads in Winooski School District:
  - JFK (Grade K to 5): average is 14
  - Middle School (Grade 6 to 8): average is 12
  - High School (Grade 9 to 12): average is 12
  - Alternative programs: 8 to 10
  - Intensive Needs Specialist: 8 to 10
  - Out-of-District students are typically case managed by the District Evaluator

# District-wide Percentage of Students with an IEP is 18%



# Programs

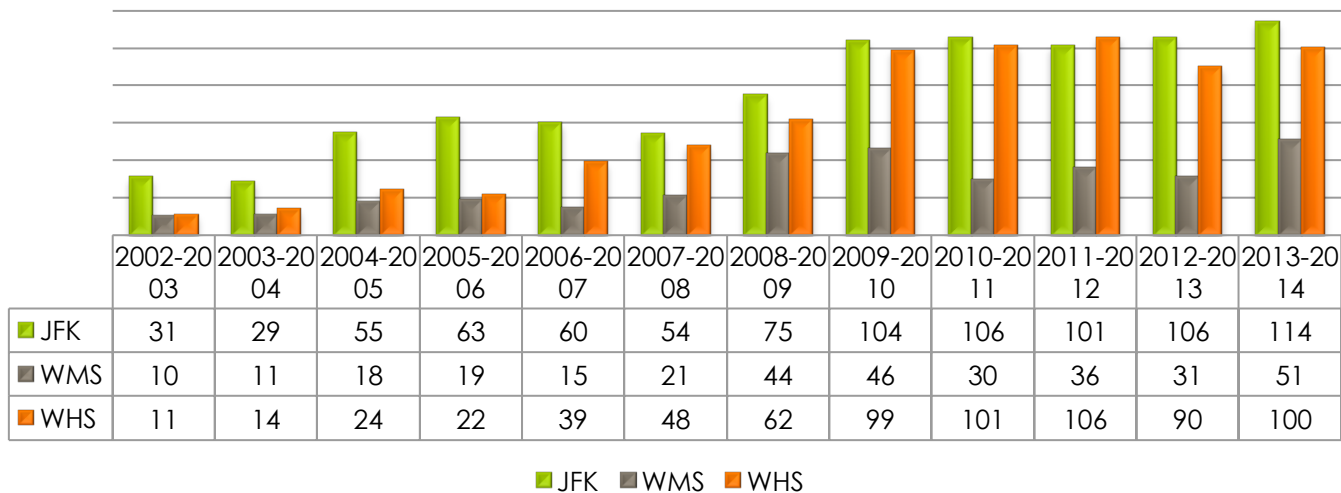
Special Programs: Out of district placements mandated by student IEPs

Mainstream: contains staff, contracted services, supplies, materials, and equipment, extended summer services, transportation and independent evaluations.

Therapeutic Programs: elementary, middle school, high school

Early Essential Education (staff, bus, professional services and, supplies equipment as mandated by IEPs)

# ELL Population



# WSD % of English Language Learners



## English Language Learners

December 3, 2013

School/	Total Number of Students	Number that are English Language Learners	Percentage who are English Language Learners
JFK Elementary	349	114	33%
Middle School	155	51	33%
High School	223	100	45%
District	727	265	36%

# ELL Programs

- Continuum of Services: pullout and push-in classes (math) at JFK (grade K to 5)
- Middle School (grade 6 to 8) provides pullout and push-in (math), along with Read 180
- High School (grade 9 to 12) provides System 44, Read 180, pullout and push-in classes in English and Science, as well as writing class
- Continue to have many beginners, and adult learners who need more ELL instructional time.
- Continue work on strengthening infrastructure, procedures for identification and placement, curriculum, etc.
- ELL Pathways: college readiness work in progress



# WSD FY 15 BUDGET

December 4, 2013

IT  
FISCAL  
OPERATIONS

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# Information Technology Educational Media

- FY15 Baseline Budget has increase by \$43,984 or 17.5%  
\$34,758 is the .5 Webmaster Position recoding

*(in FY 14 this was budgeted in Technology Education)*

- **\$8000 Increase to Internet/Phone Services**

*Bandwidth is currently at 150MBPS*

*FY 14 E-rate discount = 83%*



# FISCAL SERVICES

- *Accounting Software Costs have been recoded*
- *\$2,500 for FLEX Account setup*
- *\$1,400 increase to Audit Services*



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# OPERATIONS

- Most line items have been level funded
- Change in several benefit line items due to staffing changes
  - Increase of \$14,000
- Temporary summer help
  - Increase of \$10,000
- Repairs/parts for the security camera system
  - Increase of \$2,910



# Front Lobby Position

- Increase to Full-Time/Full-Year
  - Additional Cost of \$ 19,606 in baseline



# Reserve Account



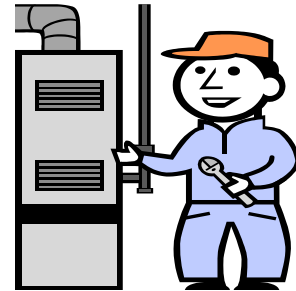
○ Balance as of October 31, 2013	\$406,572
○ FY 12 Fund Balance (not yet transferred)	\$400,116
○ City of Winooski Parking Lot Project (to be paid in Dec)	(\$139,780)
<b>Balance Available</b>	<b>\$666,907</b>

*Note that the Fund Balance from FY 13 (estimated at \$100,000) will have to be on the ballot in March to determine if it can be transferred to the Reserve Account.*

# Capital Projects to Consider

(Not included in FY 15 Budget)

- Upgrades to Phone system to allow district wide and remote announcements
- Final Phase of Unit Ventilators (High School)
- Cooling of Classrooms
- Replacement Pumps for Sewer System
- Replacement of Air Handlers in the Gym
- Circulator Pump Replacements
- Replacement of Electrical Panels
- Boiler Design



# Possible Additions

- Director of Curriculum & ELL (full-time, full-year)
  - \$25K
- Admin Asst. to Director of Curriculum & ELL (full-time, extended-year)
  - \$35K
- Wellness Coordinator (full-time, extended-year)
  - \$37K
- K-12 Data Manager (full-time, extended-year)
  - \$41K
- Web Manager/Help Desk/Communications (full-time, full-year)
  - \$40K
- **TOTAL=\$188K or 1.5%**





# WSD FY 15 BUDGET

**December 11, 2013**

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# Budget Drivers

- Expense
- Residential Statewide Education Tax Base Rate
- Base Education Amount per Pupil
- Equalized Pupils

## Expense

- \$786K or 6.23% increase yr.-to-yr.
  - Salaries & Benefits= \$389K
  - Tuition= \$397K
    - Special Education= \$326K
    - Tech Centers= \$71K

## Residential Statewide Education Tax Base Rate

- \$0.05 increase for 2<sup>nd</sup> year in a row
- Based on forecasted spending increase of 3.8%



<u>No Increase</u>			<u>\$ .05 Increase</u>	
Equalized Pupils	894.89		Equalized Pupils	894.89
Base Education Rate	9109		Base Education Rate	9109
Base Homestead (No Increase)	0.94		Base Homestead (Increase by .05)	0.99
CLA	98.91%		CLA	98.91%
Baseline Operating Budget	\$13,415,911		Baseline Operating Budget	\$13,415,911
Estimated Federal Budget	\$1,608,878		Estimated Federal Budget	\$1,608,878
<b>TOTAL PROPOSED</b>	<b>\$15,024,789</b>		<b>TOTAL PROPOSED</b>	<b>\$15,024,789</b>
Local Offsetting Reveune	\$3,585,873		Local Offsetting Reveune	\$3,585,873
Education Spending	\$11,438,916		Education Spending	\$11,438,916
FY 15 Homestead Tax Rate	1.3336		FY 15 Homestead Tax Rate	1.4045
FY 14 Actual Homestead Tax Rate	1.2395		FY 14 Actual Homestead Tax Rate	1.2395
Increase	0.0941		Increase	0.165
% Increase	7.59%		% Increase	13.31%

## Base Education Amount Per Pupil

- FY 2010, 11 & 12
  - \$8544 (Frozen)
- FY 2013 & 14
  - \$8723
  - \$9151
- FY 2015
  - \$9109 or -\$42 due to low inflation rate

## Equalized Pupils-VT

- 89,938 to 89,399
  - -539 or .6%



## Equalized Pupils-Winooski

- EEE/PK: down **22** or 28%
  - Weighting=.46
- K-12: down 12 or 1.69%
  - K-6 Weighting= 1.0
  - 7-12 Weighting= 1.13
- Adults: down **19** or 60%
  - 7-12 Weighting= 1.13
- Poverty: down .12%
  - Weighting= .25
- ELL: up **8.79%**
  - Weighting= .20

# Considerations

- Continued Expense reductions
- Fund Balance application
  - Current Balance= \$667K
  - FY13 Fund Balance= \$100K est.
    - Apply to local revenue/tax relief
    - Reserve Fund transfer approved by voters
- Current FMR FY14 forecast= \$90K favorable balance



Scenario A: \$100K		Scenario B: \$200K		Scenario C: \$250K	
Equalized Pupils	894.89	Equalized Pupils	894.89	Equalized Pupils	894.89
Base Education Rate	9109	Base Education Rate	9109	Base Education Rate	9109
Base Homestead (Increase by .05)	0.99	Base Homestead (Increase by .05)	0.99	Base Homestead (Increase by .05)	0.99
CLA	98.91%	CLA	98.91%	CLA	98.91%
Baseline Operating Budget	\$13,415,911	Baseline Operating Budget	\$13,415,911	Baseline Operating Budget	\$13,415,911
Estimated Federal Budget	\$1,608,878	Estimated Federal Budget	\$1,608,878	Estimated Federal Budget	\$1,608,878
<b>TOTAL PROPOSED</b>	<b>\$15,024,789</b>	<b>TOTAL PROPOSED</b>	<b>\$15,024,789</b>	<b>TOTAL PROPOSED</b>	<b>\$15,024,789</b>
Local Offsetting Reveune	\$3,585,873	Local Offsetting Reveune	\$3,585,873	Local Offsetting Reveune	\$3,585,873
Fund Balance Offset	\$100,000	Fund Balance Offset	\$200,000	Fund Balance Offset	\$250,000
Education Spending	\$11,338,916	Education Spending	\$11,238,916	Education Spending	\$11,188,916
FY 15 Homestead Tax Rate	1.3923	FY 15 Homestead Tax Rate	1.38	FY 15 Homestead Tax Rate	1.3739
FY 14 Actual Homestead Tax Rate	1.2395	FY 14 Actual Homestead Tax Rate	1.2395	FY 14 Actual Homestead Tax Rate	1.2395
Increase	0.1528	Increase	0.1405	Increase	0.1344
% Increase	12.33%	% Increase	11.34%	% Increase	10.84%

District: **Winooski ID**  
County: **Chittenden**

**T249**  
**Winooski**

Statutory calculation.  
See note at bottom of  
page.

Recommended homestead  
rate from Tax  
Commissioner. See note  
at bottom of page.

**9,109**

**0.99**

**Expenditures**

		FY2012	FY2013	FY2014	FY2015	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$13,098,212	\$13,815,679	\$14,128,163	\$15,024,789	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-	-	3.
4.	<b>Act 68 locally adopted or warned budget</b>	\$13,098,212	\$13,815,679	\$14,128,163	\$15,024,789	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	<b>Gross Act 68 Budget</b>	\$13,098,212	\$13,815,679	\$14,128,163	\$15,024,789	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

**Revenues**

10.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$3,049,247	\$2,952,473	\$3,111,841	\$3,585,873	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	plus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)	-	not allowed	not allowed	not allowed	12.
13.	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-	-	13.
14.	<b>Total local revenues</b>	\$3,049,247	\$2,952,473	\$3,111,841	\$3,585,873	14.

15.	<b>Education Spending</b>	\$10,048,965	\$10,863,206	\$11,016,322	\$11,438,916	15.
16.	Equalized Pupils (Act 130 count is by school district)	937.63	938.70	924.88	894.89	16.

17.	<b>Education Spending per Equalized Pupil</b>	\$10,717.41	\$11,572.61	\$11,911.08	\$12,782	17.
18.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$288.27	\$273.65	\$277.74	\$277	18.
19.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	-	-	19.
20.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-	20.
21.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	21.
22.	minus Estimated costs of new students after census period	-	-	-	-	22.
23.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	NA	-	-	23.
24.	minus Less planning costs for merger of small schools	-	-	-	-	24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	25.
26.	Per pupil figure used for calculating District Adjustment	\$10,717	\$11,573	\$11,911	\$12,782	26.
27.	<b>District spending adjustment</b> (minimum of 100%) ((\$12,782 / \$9,109)	125.438% based on \$8,544	132.668% based on \$8,723	130.162% based on \$9,151	140.328% based on \$9,109	27.

**Prorating the local tax rate**

28.	Anticipated district equalized homestead tax rate to be prorated (140.328% x \$0.990)	\$1.0913 based on \$0.87	\$1.1807 based on \$0.89	\$1.2235 based on \$0.94	\$1.3892 based on \$0.990	28.
29.	Percent of Winooski ID equalized pupils not in a union school district	100.000%	100.000%	100.000%	100.00%	29.
30.	Portion of district eq homestead rate to be assessed by town (100.000% x \$1.39)	\$1.0913	\$1.1807	\$1.2235	\$1.3892	30.
31.	<b>Common Level of Appraisal (CLA)</b>	97.54%	98.91%	98.71%	98.71%	31.
32.	Portion of actual district homestead rate to be assessed by town ((\$1.389 / 98.71%)	\$1.1188 based on \$0.860	\$1.1937 based on \$0.87	\$1.2395 based on \$0.94	\$1.4074 based on \$0.99	32.

If the district belongs to a union school district, this is only a **PARTIAL** homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

33.	Anticipated income cap percent to be prorated (140.328% x 1.80%)	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	2.53% based on 1.80%	33.
34.	Portion of district income cap percent applied by State (100.000% x 2.53%)	2.26% based on 1.80%	2.39% based on 1.80%	2.34% based on 1.80%	2.53% based on 1.80%	34.
35.	Percent of equalized pupils at union 1	-	-	-	-	35.
36.		-	-	-	-	36.

- Following current statute, the base education amount is calculated to be \$9,109. The tax commissioner has recommended base tax rates of \$0.99 and \$1.49. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.  
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 1.80%.