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)
  o 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 Resident Births

- History
- Projection
- Spring 2012

November 25, 2013
Bill Smith, Public Policy Demographics
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)*

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

<table>
<thead>
<tr>
<th></th>
<th>Mild</th>
<th>Moderate</th>
<th>Intensive</th>
<th>Dev. Delay</th>
<th>EEE</th>
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<tbody>
<tr>
<td>JFK</td>
<td>9</td>
<td>16</td>
<td>23</td>
<td>16</td>
<td>15</td>
</tr>
<tr>
<td>MS</td>
<td>4</td>
<td>12</td>
<td>19</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>HS</td>
<td>6</td>
<td>9</td>
<td>17</td>
<td>0</td>
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</table>
Special Education: Early & Elementary

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<thead>
<tr>
<th>Year</th>
<th>Infant/Toddler</th>
<th>EEE</th>
<th>JFK</th>
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<tbody>
<tr>
<td>2002-03</td>
<td>6</td>
<td>12</td>
<td>63</td>
</tr>
<tr>
<td>2003-04</td>
<td>17</td>
<td>18</td>
<td>41</td>
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<tr>
<td>2004-05</td>
<td>12</td>
<td>15</td>
<td>36</td>
</tr>
<tr>
<td>2005-06</td>
<td>22</td>
<td>20</td>
<td>42</td>
</tr>
<tr>
<td>2006-07</td>
<td>8</td>
<td>18</td>
<td>55</td>
</tr>
<tr>
<td>2007-08</td>
<td>8</td>
<td>11</td>
<td>48</td>
</tr>
<tr>
<td>2008-09</td>
<td>14</td>
<td>13</td>
<td>55</td>
</tr>
<tr>
<td>2009-10</td>
<td>11</td>
<td>15</td>
<td>58</td>
</tr>
<tr>
<td>2010-11</td>
<td>14</td>
<td>16</td>
<td>55</td>
</tr>
<tr>
<td>2011-12</td>
<td>13</td>
<td>15</td>
<td>59</td>
</tr>
<tr>
<td>2012-13</td>
<td>17</td>
<td>15</td>
<td>67</td>
</tr>
<tr>
<td>2013-14</td>
<td></td>
<td></td>
<td>64</td>
</tr>
</tbody>
</table>
Special Education Population
Middle and High School

<table>
<thead>
<tr>
<th>Year</th>
<th>WMS</th>
<th>WHS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-2003</td>
<td>29</td>
<td>26</td>
</tr>
<tr>
<td>2003-2004</td>
<td>31</td>
<td>28</td>
</tr>
<tr>
<td>2004-2005</td>
<td>37</td>
<td>34</td>
</tr>
<tr>
<td>2005-2006</td>
<td>33</td>
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<td>2006-2007</td>
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<td>2007-2008</td>
<td>28</td>
<td>32</td>
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<td>2008-2009</td>
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<tr>
<td>2009-2010</td>
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<td>43</td>
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<td>2010-2011</td>
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<td>30</td>
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<tr>
<td>2011-2012</td>
<td>26</td>
<td>46</td>
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<tr>
<td>2012-2013</td>
<td>41</td>
<td>31</td>
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<tr>
<td>2013-2014</td>
<td>31</td>
<td>32</td>
</tr>
<tr>
<td>2014-2015</td>
<td>35</td>
<td></td>
</tr>
</tbody>
</table>
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)
PELL Population

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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</thead>
<tbody>
<tr>
<td>JFK</td>
<td>31</td>
<td>29</td>
<td>55</td>
<td>63</td>
<td>60</td>
<td>54</td>
<td>75</td>
<td>104</td>
<td>106</td>
<td>101</td>
<td>106</td>
<td>114</td>
</tr>
<tr>
<td>WMS</td>
<td>10</td>
<td>11</td>
<td>18</td>
<td>19</td>
<td>15</td>
<td>21</td>
<td>44</td>
<td>46</td>
<td>30</td>
<td>36</td>
<td>31</td>
<td>51</td>
</tr>
<tr>
<td>WHS</td>
<td>11</td>
<td>14</td>
<td>24</td>
<td>22</td>
<td>39</td>
<td>48</td>
<td>62</td>
<td>99</td>
<td>101</td>
<td>106</td>
<td>90</td>
<td>100</td>
</tr>
</tbody>
</table>

- **JFK**: John F. Kennedy
- **WMS**: William M. Stern
- **WHS**: William H. Silliman
WSD % of English Language Learners

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>2002-2003</td>
<td>3</td>
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<tr>
<td>2003-2004</td>
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<td>2004-2005</td>
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<td>2005-2006</td>
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<td>2006-2007</td>
<td>7</td>
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<tr>
<td>2007-2008</td>
<td>8</td>
</tr>
<tr>
<td>2008-2009</td>
<td>9</td>
</tr>
<tr>
<td>2009-2010</td>
<td>10</td>
</tr>
<tr>
<td>2010-2011</td>
<td>11</td>
</tr>
<tr>
<td>2011-2012</td>
<td>12</td>
</tr>
<tr>
<td>2012-2013</td>
<td>13</td>
</tr>
<tr>
<td>2013-2014</td>
<td>14</td>
</tr>
</tbody>
</table>
English Language Learners  
December 3, 2013

<table>
<thead>
<tr>
<th>School/</th>
<th>Total Number of Students</th>
<th>Number that are English Language Learners</th>
<th>Percentage who are English Language Learners</th>
</tr>
</thead>
<tbody>
<tr>
<td>JFK Elementary</td>
<td>349</td>
<td>114</td>
<td>33%</td>
</tr>
<tr>
<td>Middle School</td>
<td>155</td>
<td>51</td>
<td>33%</td>
</tr>
<tr>
<td>High School</td>
<td>223</td>
<td>100</td>
<td>45%</td>
</tr>
<tr>
<td>District</td>
<td>727</td>
<td>265</td>
<td>36%</td>
</tr>
</tbody>
</table>
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
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
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)

Balance Available: $666,907

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
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

- $0.05 increase for 2\textsuperscript{nd} year in a row
- Based on forecasted spending increase of 3.8%
<table>
<thead>
<tr>
<th>No Increase</th>
<th>$ .05 Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equalized Pupils</td>
<td>894.89</td>
</tr>
<tr>
<td>Base Education Rate</td>
<td>9109</td>
</tr>
<tr>
<td>Base Homestead (No Increase)</td>
<td>0.94</td>
</tr>
<tr>
<td>CLA</td>
<td>98.91%</td>
</tr>
<tr>
<td>Baseline Operating Budget</td>
<td>$13,415,911</td>
</tr>
<tr>
<td>Estimated Federal Budget</td>
<td>$1,608,878</td>
</tr>
<tr>
<td><strong>TOTAL PROPOSED</strong></td>
<td><strong>$15,024,789</strong></td>
</tr>
<tr>
<td>Local Offsetting Revenue</td>
<td>$3,585,873</td>
</tr>
<tr>
<td>Education Spending</td>
<td>$11,438,916</td>
</tr>
<tr>
<td>FY 15 Homestead Tax Rate</td>
<td>1.3336</td>
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<tr>
<td>FY 14 Actual Homestead Tax Rate</td>
<td>1.2395</td>
</tr>
<tr>
<td>Increase</td>
<td>0.0941</td>
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<tr>
<td>% Increase</td>
<td>7.59%</td>
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<tr>
<td>FY 15 Homestead Tax Rate</td>
<td>1.4045</td>
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<td>FY 14 Actual Homestead Tax Rate</td>
<td>1.2395</td>
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<tr>
<td>Increase</td>
<td>0.165</td>
</tr>
<tr>
<td>% Increase</td>
<td>13.31%</td>
</tr>
</tbody>
</table>
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
<table>
<thead>
<tr>
<th>Scenario A: $100K</th>
<th>Scenario B: $200K</th>
<th>Scenario C: $250K</th>
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<tbody>
<tr>
<td>Equalized Pupils</td>
<td>894.89</td>
<td>Equalized Pupils</td>
</tr>
<tr>
<td>Base Education Rate</td>
<td>9109</td>
<td>Base Education Rate</td>
</tr>
<tr>
<td>Base Homestead (increase by .05)</td>
<td>0.99</td>
<td>Base Homestead (increase by .05)</td>
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<tr>
<td>CLA</td>
<td>98.91%</td>
<td>CLA</td>
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<tr>
<td>Baseline Operating Budget</td>
<td>$13,415,911</td>
<td>Baseline Operating Budget</td>
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<tr>
<td>Estimated Federal Budget</td>
<td>$1,608,878</td>
<td>Estimated Federal Budget</td>
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<tr>
<td>TOTAL PROPOSED</td>
<td>$15,024,789</td>
<td>TOTAL PROPOSED</td>
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<td>Local Offsetting Revenue</td>
<td>$3,585,873</td>
<td>Local Offsetting Revenue</td>
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<td>Fund Balance Offset</td>
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<td>FY 15 Homestead Tax Rate</td>
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<td>Increase</td>
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<td>% Increase</td>
<td>12.33%</td>
<td>% Increase</td>
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### Three Prior Years Comparisons - Format as Provided by AOE

#### Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>FY2012</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
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</thead>
<tbody>
<tr>
<td>Budget (local budget, including special programs, full technical center</td>
<td>$13,096,212</td>
<td>$13,015,679</td>
<td>$14,128,163</td>
<td>$15,024,789</td>
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<tr>
<td>expenditures)</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>plus Sum of separately warned articles passed at town meeting</td>
<td></td>
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<tr>
<td>minus Act 144 Expenditures, to be excluded from Education Spending</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Act 68 locally adopted or warned budget</td>
<td>$13,096,212</td>
<td>$13,015,679</td>
<td>$14,128,163</td>
<td>$15,024,789</td>
</tr>
<tr>
<td>plus Obligation to a Regional Technical Center School District if any</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>minus Prior year deficit repayment of deficit</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gross Act 68 Budget</td>
<td>$13,096,212</td>
<td>$13,015,679</td>
<td>$14,128,163</td>
<td>$15,024,789</td>
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#### Revenues

<table>
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<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
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</thead>
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<tr>
<td>Local revenues (categorical grants, donations, tuition, surplus, etc.,</td>
<td>$3,049,247</td>
<td>$2,952,473</td>
<td>$3,111,841</td>
<td>$3,585,873</td>
</tr>
<tr>
<td>including local Act 144 tax revenues)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>plus Capital debt aid for eligible projects pre-existing Act 50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>minus Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total local revenues</td>
<td>$3,049,247</td>
<td>$2,952,473</td>
<td>$3,111,841</td>
<td>$3,585,873</td>
</tr>
</tbody>
</table>

#### Education Spending

<table>
<thead>
<tr>
<th>Education Spending per Equalized Pupil</th>
<th>FY2012</th>
<th>FY2013</th>
<th>FY2014</th>
<th>FY2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,714.41</td>
<td>$11,572.61</td>
<td>$11,911.08</td>
<td>$12,782</td>
<td></td>
</tr>
<tr>
<td>less Less ALL not eligible construction costs (or P&amp;I) per equalized pupil</td>
<td>-$288.27</td>
<td>$273.65</td>
<td>$277.74</td>
<td>$277</td>
</tr>
<tr>
<td>less Less share of SpEd costs in excess of $50,000 for an individual</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>less Less amount of deficit if deficit is SOLELY attributable to tuition paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>less Less SpEd costs of excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>less Less estimated costs of new students after census period</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>less Total tuitions of tuition to K-12 unless electorate has approved tuitions greater than average announced tuition</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>less Less planning costs for merger of small schools</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>plus Excess SpEd over threshold (if any)</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>per pupil figure used for calculating District Adjustment</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
<td>$1,013.84</td>
</tr>
<tr>
<td>District spending adjustment (minimum of 100%)</td>
<td>$12,782</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>($12,782 / $10,695)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Prorating the Local Tax Rate

- Anticipated district equalized homestead tax rate to be prorated (140.32% x $3.99) = $1,091.31
- Percent of Winoski ID equalized pupils not in a union school district = 100.00%
- Portion of district equalized homestead rate to be assessed by town (100.00% x $1.39) = $1,091.31
- Common Level of Appraisal (CLA) = 98.71%
- Portion of actual district homestead rate to be assessed by town ($1.39 x 98.71%) = $1,091.31

- Anticipated income cap percent to be prorated (140.32% x 1.60%) = 2.28%
- Portion of district income cap percent applied by State (100.00% x 2.53%) = 2.28%
- Percent of equalized pupils at union 1 = 2.28%

*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 1.90%.*