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 GRADUATE EXPECTATIONS (GXs)

Critical Thinking
Well-Being
Communication
Creativity
Persistence
Culture and Community
WSD GRADUATE PROFICIENCIES (GPs)

Writing
Speaking
Civil Discourse
Critical Reading
Non-Native Language

Goal Setting
Physical Health
Human Body
Social-Emotional Health
Natural World

Visual Arts
Performing Arts
STEM Design
Math Reasoning
Historical Inquiry

Financial Literacy
Scientific Reasoning
Cross-Cultural Engagement
Civics
Goals

College & Career Readiness
  ● Presidential Scholars: Hussein Amuri, Evelyn Monje & Penny Ly

Healthy, Productive & Successful Lives
  ● Anti Racism work

Local & Global Community Engagement
  ● Capital Project
Key Budget Assumptions

- Capital Project: phase-in USDA debt service obligations over three years
- Salaries: to be negotiated
- Health Insurance: 9.8% increase as predicted by VEHI
- Health Reimbursement Arrangement (HRA) Expense: 75% of WSD Liability
- Dental Insurance/Workers Comp/Life Insurance: Level Fund
- Liability Insurance: +2%
- Transportation: STA per contract, other +3%
- Contracted Services (OT, PT, etc.): +3%
- Tech Center Tuition: +3%, waiting for actuals
- VT Gas & GMP: FY21 amounts, waiting for estimate with new construction
- Winter Bus: Level Fund, After Thanksgiving to March 30 (same duration as current year)
- PreK/Act 166: 85 slots (-13), 2.6% increase in tuition amount
Investment Variances ($1.08M or 5.71%)

Function

- 1100 Regular Programs +$234K
- 1200 Special Programs +$186K
- 2100 Support Services-Students +$34K
- 2200 Support Services-Instruction +47K
- 2500 Support Services-Business -$95K
- 5100 Debt Service-Long Term +$670K

Object

- 100/200 Salaries & Benefits +$425K
- 800/900 Interest/Principal +$552K
POSSIBLE FY22 INVESTMENTS

JFK & WMHS
○ NONE

WSD
○ Anti Racism work support $TBD
  ■ (not currently included in budget)
WSD-Current Enrollment/ (Last Yr.)

- Pre-kindergarten: 71 / (112)
- K-5: 354 / (346)
- 6-8: 154 / (164)
- 9-12: 220 / (200)

- TOTAL: 799 / (833)

Oct 1, 2020
WSD STAFFING 2020-21

Instructional Programs

- Leadership
  - 8 FTE (+1.0)
- Teachers (Classroom, ELL, Special Ed, Tech Integrationist, Guidance)
  - 106.2 FTE
- Other Teachers (Speech, Psychological, Library)
  - 5 FTE
- Activities/Athletic Director
  - .5 FTE

**TOTAL= 119.7 FTE (+1.0)**

Instructional/Admin/Other Support

- Instructional Assistants/Program Assistants
  - 59 FTE
- Technology
  - 4 FTE, +1 FTE COVID (not included in total)
- Health Office
  - 2.5 FTE, +.5 FTE COVID (not included in total)
- Administrative (Admin Assts, Registrar, A/P, HR)
  - 9 FTE
- Operations, Maintenance, Security, Transportation
  - 13 FTE
- Other (Dir. Comms & Dev., Wellness Coord., Student Service Asst., Behavior Interventionist, 21st Century Coord.)
  - 9 FTE

**TOTAL= 96.50 FTE (-1.2)**
<table>
<thead>
<tr>
<th>Category</th>
<th>Current</th>
<th>Last Yr.</th>
<th>Increase</th>
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<td><strong>Students</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Classroom: Student-to-Teacher</td>
<td>11.2</td>
<td>11.6</td>
<td>-0.4</td>
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<tr>
<td></td>
<td>Includes ELL Newcomer &amp; Special Ed. programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student-to-Teacher</td>
<td>6.9</td>
<td>7.2</td>
<td>+0.3</td>
</tr>
<tr>
<td></td>
<td>Includes all licensed professionals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student-to-All Staff</td>
<td>3.2</td>
<td>3.3</td>
<td>+0.1</td>
</tr>
<tr>
<td>Student-to-Administrator (Prek-12)</td>
<td>100</td>
<td>119</td>
<td>+19</td>
</tr>
<tr>
<td><strong>Per Equalized Pupil</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classroom: Student-to-Teacher</td>
<td>13.8</td>
<td>15.9</td>
<td>+2.1</td>
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<tr>
<td></td>
<td>Includes ELL Newcomer &amp; Special Ed. programs</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student-to-Teacher</td>
<td>8.6</td>
<td>9.9</td>
<td>+1.3</td>
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<tr>
<td></td>
<td>Includes all licensed professionals</td>
<td></td>
<td></td>
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<tr>
<td>Student-to-All Staff</td>
<td>4.0</td>
<td>4.6</td>
<td>+0.6</td>
</tr>
<tr>
<td>Student-to-Administrator (Prek-12)</td>
<td>122</td>
<td>141</td>
<td>+19</td>
</tr>
</tbody>
</table>
Long-Term Staffing Plan

**JFK**
- ELL (2.0)
- Math & Literacy Interventionists (2.0)
- IAs (3.0)

**WSD**
- Dir. of Curriculum (1.0)-FY21
- Early Learning Coordinator (1.0)
- MTSS Coordinator (1.0)-FY20-23, SIG Funded
- Social Workers (4.0)
- Ethnic Studies Coordinator (1.0)

**WMHS**
- Art (1.0)-FY20
- Music (1.0)-FY19
- WHS Guidance Counselor (1.0)-FY20-23, SIG Funded
- PE (1.0)
- Math Coach (1.0)-FY21 (.5)
- Math & Literacy Interventionists (2.0)
Estimates from the State

- Act 166/PreK Tuition = $3,536
  - $3,445 in FY 21
- Tech Center Transportation Assistance = $3.04/mile
- Excess Spending Threshold
  - FY 22 = $18,789
- TBD in December:
  - Equalized Pupils
  - CLA

- Dec 1 Tax Commissioner Projections
  - FY 22 Homestead Rates:
    - Property Yield: $10,763
      - FY 21: $10,998
    - Income Yield: $12,825
      - FY 21: $13,535
    - Average HS Tax Rate: $1.64
      - FY 21: $1.54
  - FY 22 Non-Residential Rate: $1.73
    - FY 21: $1.63
# 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>
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</thead>
<tbody>
<tr>
<td>FY 19- $13,808</td>
<td>EP=1018.13</td>
<td>139/172</td>
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<tr>
<td>FY 18- $13,971</td>
<td>EP=963.28</td>
<td>169/231</td>
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<tr>
<td>FY 17- $13,367</td>
<td>EP=950.39</td>
<td>197/256</td>
</tr>
<tr>
<td>FY 16- $12,896</td>
<td>EP=925.03</td>
<td>211/282</td>
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<tr>
<td>FY 15- $12,736</td>
<td>EP=895.50</td>
<td>206/282</td>
</tr>
<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>
</tr>
<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>
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</table>
Other Accounts

Capital Reserve: $320K
Fund Balance: $703K

- FY20 Audit estimates an additional $1.1m in Fund Balance
Questions?
FY22 Special Education

Robin E. Hood, Ed.D.
Director of Support Services & Early Learning
LRE & Continuum of Alternative Placements

Regular Classroom

Special Classes

Special Schools

Hospital/Institution/Homebound
We track all extraordinary expenses so we qualify for reimbursement programs
60% of expenses up to $50,000 are reimbursed
95% of expenses over $60,000 are reimbursed
## Students with Disabilities on IEPs PreK-12

<table>
<thead>
<tr>
<th>School Year</th>
<th># Of Pre-k – 8</th>
<th># 9-12</th>
<th>Total</th>
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<tr>
<td>12-13</td>
<td>113</td>
<td>32</td>
<td>144</td>
</tr>
<tr>
<td>13-14</td>
<td>101</td>
<td>33</td>
<td>134</td>
</tr>
<tr>
<td>14-15</td>
<td>100</td>
<td>46</td>
<td>146</td>
</tr>
<tr>
<td>15-16</td>
<td>120</td>
<td>47</td>
<td>167</td>
</tr>
<tr>
<td>16-17</td>
<td>133</td>
<td>50</td>
<td>183</td>
</tr>
<tr>
<td>17-18</td>
<td>127</td>
<td>69</td>
<td>187</td>
</tr>
<tr>
<td>18-19</td>
<td>160</td>
<td>62</td>
<td>222</td>
</tr>
<tr>
<td>19-20</td>
<td>163</td>
<td>59</td>
<td>222</td>
</tr>
<tr>
<td>20-21</td>
<td>160</td>
<td>63</td>
<td>223</td>
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</table>
Comparative Data by Schools

Comparative Data: Disabilities by Schools

<table>
<thead>
<tr>
<th></th>
<th>Mild</th>
<th>Moderate</th>
<th>Intensive</th>
<th>Dev. Delay</th>
<th>ECSE</th>
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<tbody>
<tr>
<td>JFK</td>
<td>13</td>
<td>16</td>
<td>36</td>
<td>34</td>
<td>25</td>
</tr>
<tr>
<td>MS</td>
<td>6</td>
<td>6</td>
<td>24</td>
<td>0</td>
<td>0</td>
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<tr>
<td>HS</td>
<td>9</td>
<td>11</td>
<td>43</td>
<td>0</td>
<td>0</td>
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</tbody>
</table>
Percentage of Students on IEPs Over Time
Caseloads

➢ Preschool Range 8 to 14 (Additional case managed by Speech Pathologist)
➢ JFK (Grades K to 5): Average = 12 (Range is 10 to 17)
➢ Middle School (Grades 6 to 8): Average = 8 (Range 7 to 10)
➢ High School (Grades 9 to 12): Average = 12 (Range 11 to 13)
➢ Alternative programs: Average is 8
➢ 2 Intensive Needs Specialists: Range 5 to 9
➢ Out-of-District Case Manager: 22+ students (16 out of district and/or residential, and 6 St. Francis Students)
Questions?
# WSD ELLs 2020-2021

<table>
<thead>
<tr>
<th>School</th>
<th>Total # of Students</th>
<th># ELLs</th>
<th>% ELLs</th>
</tr>
</thead>
<tbody>
<tr>
<td>PreK</td>
<td>71</td>
<td>25</td>
<td>35%</td>
</tr>
<tr>
<td>JFK</td>
<td>354</td>
<td>116</td>
<td>33%</td>
</tr>
<tr>
<td>WMS</td>
<td>154</td>
<td>60</td>
<td>39%</td>
</tr>
<tr>
<td>WHS</td>
<td>220</td>
<td>93</td>
<td>42%</td>
</tr>
<tr>
<td>WSD</td>
<td>799</td>
<td>294</td>
<td>37%</td>
</tr>
<tr>
<td>School</td>
<td># of ELLs 2014-15</td>
<td># of ELLs 2015-16</td>
<td># of ELLs 2016-17</td>
</tr>
<tr>
<td>--------</td>
<td>-------------------</td>
<td>-------------------</td>
<td>-------------------</td>
</tr>
<tr>
<td>JFK</td>
<td>114</td>
<td>104</td>
<td>137</td>
</tr>
<tr>
<td>WMS</td>
<td>42</td>
<td>40</td>
<td>63</td>
</tr>
<tr>
<td>WHS</td>
<td>102</td>
<td>87</td>
<td>98</td>
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</table>
### WSD ELL Caseloads 2020-2021

<table>
<thead>
<tr>
<th>Location</th>
<th>Caseload Details</th>
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<tbody>
<tr>
<td>JFK Newcomer Caseload</td>
<td>1:10 (maximum 1:15)</td>
</tr>
<tr>
<td>JFK ELL Grade Level Caseload</td>
<td>1:27, down from 1:35 last year, 1:50 the year before</td>
</tr>
<tr>
<td>WMS Newcomer Caseload</td>
<td>1:13, down from 1:15 last year</td>
</tr>
<tr>
<td>WMS ELL Grade Level Caseload</td>
<td>1:24, down from 1:29 last year</td>
</tr>
<tr>
<td>WHS ELL Grade Level Caseload</td>
<td>1:23, down from 1:24 last year</td>
</tr>
</tbody>
</table>
WSD ELL Programs: JFK

- 6th year of newcomer program (grades 2-5)
  - Expanded from grades (3-5 previous years)
- Co-teaching/push in and pull out services at all grade levels
- Need a newcomer program for grades K-2 longterm & more grade level ELL teachers to support co-teaching model
WSD ELL Programs: Middle School

- 5th year of newcomer program (grades 6-8)

- ELL teacher embedded on each middle school team to support high beginner and intermediate ELLs in content classes and provide additional pullout support as needed

- Developing system of transitions from newcomer to mainstream and better support for co-teaching
WSD ELL Programs: High School Newcomer

- 9th year of newcomer program (grades 9-12)
  - Looks different during COVID
  - Full day sheltered thematic language instruction pods for ELL1 & ELL2 students
    - Language proficiency has increased noticeably in these pods
    - Broken up by age, so adult students are grouped together
Traditionally offered ELL skills classes to support language development (WIDA Levels 1-6)

During COVID ELL & other teachers are leading heterogeneous thematic pods

All teachers need more PD on differentiating for ELLs
The Languages of WSD 2020-2021

- 17 different languages spoken
- Others include Chinese, Kirundi, Japanese, Spanish, etc.
The Languages of WSD Over Time
Home School Liaison Support

- 1.0 FTE Somali/Mai Mai Speaking Liaison
- 1.0 FTE Nepal Speaking Liaison
- 1.0 FTE Arabic Speaking Liaison
- 1.0 FTE Swahili/French/Lingala Speaking Liaison & an on call interpreter funded by COVID funds
- 0.7 FTE Vietnamese Speaking Liaison
- 0.64 FTE Burmese Speaking Liaison
Liaison Help Desk Ticket Requests

Liaison Ticket Requests 2020-2021

- July
- August
- September
- October
- November

Languages:
- Arabic
- Burmese
- Nepali
- Somali/Mai Mai
- Swahili/French
- Vietnamese

Graph showing ticket requests for each language from July to November 2020-2021.
Liaison Help Desk Ticket Requests

Yearly Totals Starting in September

- **Yearly Totals 2019-2020**
- **Yearly Totals 2020-2021**

<table>
<thead>
<tr>
<th>Language</th>
<th>2019-2020</th>
<th>2020-2021</th>
<th>Total</th>
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<tbody>
<tr>
<td>Arabic</td>
<td>127</td>
<td>49</td>
<td>176</td>
</tr>
<tr>
<td>Burmese</td>
<td>145</td>
<td>48</td>
<td>193</td>
</tr>
<tr>
<td>Nepali</td>
<td>444</td>
<td>228</td>
<td>672</td>
</tr>
<tr>
<td>Somali/Mai…</td>
<td>464</td>
<td>173</td>
<td>637</td>
</tr>
<tr>
<td>Swahili/French</td>
<td>414</td>
<td>114</td>
<td>528</td>
</tr>
<tr>
<td>Vietnamese</td>
<td>114</td>
<td>47</td>
<td>161</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1708</strong></td>
<td><strong>729</strong></td>
<td><strong>2437</strong></td>
</tr>
</tbody>
</table>
Questions?
Budget Development

1. Dec. 2: 5.71%
2. Dec. 9: 5.71%
3. Dec. 16: %
4. Jan. 2: %
WHY LEVEL SERVICES?

○ STAFFING INVESTMENT: FY15-21
  ○ ELL (5) & Special Ed (6)
  ○ Literacy & Math supports
  ○ Behavior Teams
  ○ Admin reorganizing
  ○ IT: Data Mgr & Webmaster & Technician
  ○ Wellness Coord.
  ○ Music & Art & Theater
  ○ Winter Transportation
  ○ Human Resources Manager

○ CAPITAL PROJECT INVESTMENT

○ FINANCIAL LANDSCAPE
  ○ Federal Gov’t uncertainty
    ○ Funding: COVID
    ○ Immigration Policy
  ○ $58M Ed Fund Revenue Shortfall for FY21
  ○ Onset of Capital Project Debt

○ OPPORTUNITIES
  ○ Weighting Study
  ○ Capital Project support
<table>
<thead>
<tr>
<th>Budget Year</th>
<th>Vote Date</th>
<th>YES</th>
<th>NO</th>
<th>Margin</th>
<th>Total</th>
<th>% YES</th>
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<tr>
<td>FY21</td>
<td>March 2020</td>
<td>1508</td>
<td>640</td>
<td>868</td>
<td>2148</td>
<td>70.20%</td>
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<tr>
<td>FY20</td>
<td>March 2019</td>
<td>731</td>
<td>409</td>
<td>322</td>
<td>1140</td>
<td>64.12%</td>
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<tr>
<td>FY19</td>
<td>March 2018</td>
<td>690</td>
<td>246</td>
<td>444</td>
<td>936</td>
<td>73.72%</td>
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<td>FY18</td>
<td>March 2017</td>
<td>519</td>
<td>339</td>
<td>180</td>
<td>858</td>
<td>60.49%</td>
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<tr>
<td>FY17</td>
<td>March 2016</td>
<td>1192</td>
<td>493</td>
<td>699</td>
<td>1685</td>
<td>70.74%</td>
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<td>FY16</td>
<td>March 2015</td>
<td>681</td>
<td>349</td>
<td>332</td>
<td>1030</td>
<td>66.12%</td>
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<tr>
<td>FY15</td>
<td>March 2014</td>
<td>346</td>
<td>337</td>
<td>9</td>
<td>683</td>
<td>50.66%</td>
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<tr>
<td>FY14</td>
<td>March 2013</td>
<td>502</td>
<td>255</td>
<td>247</td>
<td>757</td>
<td>66.31%</td>
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<tr>
<td>FY13</td>
<td>March 2012</td>
<td>456</td>
<td>336</td>
<td>120</td>
<td>792</td>
<td>57.58%</td>
</tr>
<tr>
<td>FY12</td>
<td>March 2011</td>
<td>463</td>
<td>245</td>
<td>218</td>
<td>708</td>
<td>65.40%</td>
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<tr>
<td>FY11</td>
<td>March 2010</td>
<td>606</td>
<td>366</td>
<td>240</td>
<td>972</td>
<td>62.35%</td>
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<tr>
<td>FY10</td>
<td>March 2009</td>
<td>639</td>
<td>376</td>
<td>263</td>
<td>1015</td>
<td>62.96%</td>
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<tr>
<td>FY09</td>
<td>March 2008</td>
<td>1014</td>
<td>470</td>
<td>544</td>
<td>1484</td>
<td>68.33%</td>
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<tr>
<td>Budget Year</td>
<td>Budget Amount</td>
<td>% Change Expense</td>
<td>% Change Tax</td>
<td>Tax Rate</td>
<td>Equalized Pupils</td>
<td>CLA</td>
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<tr>
<td>-------------</td>
<td>---------------</td>
<td>------------------</td>
<td>--------------</td>
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<tr>
<td>FY21</td>
<td>$19,005,064</td>
<td>5.61%</td>
<td>10.20%</td>
<td>$1.721</td>
<td>980.8</td>
<td>83.75%</td>
</tr>
<tr>
<td>FY20</td>
<td>$17,996,263</td>
<td>6.88%</td>
<td>9.56%</td>
<td>$1.619</td>
<td>988.6</td>
<td>88.51%</td>
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<tr>
<td>FY19</td>
<td>$16,837,357</td>
<td>5.83%</td>
<td>-0.92%</td>
<td>$1.48</td>
<td>1018.1</td>
<td>91.43%</td>
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<tr>
<td>FY18</td>
<td>$15,909,553</td>
<td>6.79%</td>
<td>1.42%</td>
<td>$1.49</td>
<td>963.3</td>
<td>92.20%</td>
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<tr>
<td>FY17</td>
<td>$14,897,284</td>
<td>6.24%</td>
<td>7.13%</td>
<td>$1.47</td>
<td>951.0</td>
<td>93.65%</td>
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<tr>
<td>FY16</td>
<td>$14,022,224</td>
<td>4.49%</td>
<td>10.74%</td>
<td>$1.37</td>
<td>925.0</td>
<td>98.34%</td>
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<tr>
<td>FY15</td>
<td>$13,419,758</td>
<td>6.26%</td>
<td>1.31%</td>
<td>$1.24</td>
<td>895.5</td>
<td>101.11%</td>
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<td>FY14</td>
<td>$12,629,200</td>
<td>1.70%</td>
<td>3.62%</td>
<td>$1.22</td>
<td>924.9</td>
<td>98.71%</td>
</tr>
<tr>
<td>FY13</td>
<td>$12,417,616</td>
<td>7.48%</td>
<td>8.19%</td>
<td>$1.18</td>
<td>938.7</td>
<td>98.91%</td>
</tr>
<tr>
<td>FY12</td>
<td>$11,553,509</td>
<td>3.55%</td>
<td>-2.79%</td>
<td>$1.09</td>
<td>937.6</td>
<td>97.54%</td>
</tr>
<tr>
<td>FY11</td>
<td>$11,157,035</td>
<td>2.37%</td>
<td>0.17%</td>
<td>$1.12</td>
<td>890.8</td>
<td>99.00%</td>
</tr>
<tr>
<td>FY10</td>
<td>$10,899,211</td>
<td>4.12%</td>
<td>1.09%</td>
<td>$1.12</td>
<td>845.0</td>
<td>99.00%</td>
</tr>
<tr>
<td>FY09</td>
<td>$10,467,953</td>
<td>1.95%</td>
<td>-5.57%</td>
<td>$1.11</td>
<td>808.3</td>
<td>104.60%</td>
</tr>
</tbody>
</table>
FY 22 Transportation Options

Assumes 77 students/bus. Options A & B are providing transportation to students living ¾ mile from campus; Options C & D are Citywide. Currently we do not have drivers available to provide service to the routes budgeted for in FY 21.
We currently contract with the Howard Center for one social worker at JFK and one for the MHS at the following rates (FY 22 is an estimate):

<table>
<thead>
<tr>
<th></th>
<th>FY 19</th>
<th>FY 20</th>
<th>FY 21</th>
<th>FY 22</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Workers</td>
<td>$87,214</td>
<td>$90,269</td>
<td>$92,976</td>
<td>$96,230</td>
</tr>
<tr>
<td>Cost/Social Worker</td>
<td>$43,607</td>
<td>$45,135</td>
<td>$46,488</td>
<td>$48,115</td>
</tr>
</tbody>
</table>
Special Education Budget v Actuals - Five Years

Below are the special education service plans vs budgets vs actuals based on our audited financial statements for FY 16-FY 20* (*do not reflect final audited figures):

<table>
<thead>
<tr>
<th></th>
<th>Service Plan</th>
<th>Budget</th>
<th>Actual</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 16</td>
<td>$3,764,549</td>
<td>$3,999,409</td>
<td>$4,012,871</td>
<td>($13,462)</td>
</tr>
<tr>
<td>FY 17</td>
<td>$4,181,491</td>
<td>$4,461,837</td>
<td>$4,481,002</td>
<td>($19,165)</td>
</tr>
<tr>
<td>FY 18</td>
<td>$4,749,721</td>
<td>$4,824,314</td>
<td>$5,022,873</td>
<td>($198,559)</td>
</tr>
<tr>
<td>FY 19</td>
<td>$5,476,751</td>
<td>$5,371,808</td>
<td>$4,959,281</td>
<td>$412,527</td>
</tr>
<tr>
<td>FY 20*</td>
<td>$5,596,136</td>
<td>$4,961,725</td>
<td>$4,725,475</td>
<td>$236,250</td>
</tr>
</tbody>
</table>

Over the past five years we were reimbursed for 48% of our special education expenses.
WSD FY 22
BUDGET
December 16, 2020
1. Dec. 2: 5.71% Budget; 9.31% Spending/EqP
2. Dec. 9: 5.71%; 9.31%
3. Dec. 16: 5.49%; 9.00%
4. Dec. 30: %
5. Jan. 6: %
Investments by Function

FY 22 Budget by Function

- Instruction: 34.6%
- Support Services: 23.5%
- Special Education: 23.6%
- Debt Service: 7.4%
- Transportation: 1.9%
- Operations & 6.4%
- Co-Curricular/Sports: 1.4%
- Technical Education: 1.2%
Investments by Object

FY 22 Budget By Object

- Salaries: 52.7%
- Benefits: 20.1%
- Purchased Services: 15.4%
- Supplies: 3.9%
- Equipment: 0.4%
- Debt: 7.4%
WSD Revenue Sources

Total Investments

Local Revenues
- Fund Balance ($1.8 m available)
- Grants & Fundraising
- Education Fund
- Special Education*
- Transportation*

State Revenue
- Education Fund
- Grants & Fundraising
- Federal Revenue
- Transportation*

Federal Revenue
- IDEA-B**
- Consolidated Federal Programs**
- CCLC After school Programs**

*reimburses a percentage of expenses
**funds are allocated and expenses are reimbursed; limited flexibility
Tax Rate Calculations

Homestead Tax Rates

Education Spending = **Per Pupil Spending**
Equalized Pupils

Per Pupil Spending = Town Tax Rate
**Property Yield**

**Town Tax Rate** = Homestead Tax Rate
CLA

Income Sensitized Tax Rates

Education Spending = **Per Pupil Spending**
Equalized Pupils

Per Pupil Spending = Town Tax Rate
**Income Yield**

**Town Tax Rate** = Town Income Rate x 2%
CLA
Estimates from the State

- Act 166/PreK Tuition = $3,536
  - $3,445 in FY 21
- Tech Center Transportation Assistance = $3.04/mile
- Excess Spending Threshold
  - FY 22 = $18,789
- TBD in December:
  - Equalized Pupils
  - CLA

- Dec 1 Tax Commissioner Projections
  - FY 22 Homestead (HS) Rates:
    - Property Yield: $10,763
    - FY 21: $10,998
    - Income Yield: $12,825
    - FY 21: $13,535
    - Average HS Tax Rate: $1.64
    - FY 21: $1.54
  - FY 22 Non-Residential Rate: $1.73
    - FY 21: $1.63
NOTE: These are preliminary estimates. CLA and Equalized Pupils are not available as of 12-16-20.

<table>
<thead>
<tr>
<th></th>
<th>12/1/20 Letter + 12/16/20 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proposed FY22 Operating Budget</td>
<td>$20,043,109</td>
</tr>
<tr>
<td>% Budget Increase</td>
<td>5.49%</td>
</tr>
<tr>
<td>Estimated Federal Budget</td>
<td>$3,026,199</td>
</tr>
<tr>
<td>Expenditures (Operating + Federal)</td>
<td>$23,069,398</td>
</tr>
<tr>
<td>Offsetting Revenues (est)</td>
<td>$6,437,292</td>
</tr>
<tr>
<td>Ed Spending</td>
<td>$16,632,006</td>
</tr>
<tr>
<td>CLA (est)</td>
<td>83.75%</td>
</tr>
<tr>
<td>Projected FY22 Tax Rate</td>
<td>$1.917</td>
</tr>
<tr>
<td>Actual FY21 Tax Rate</td>
<td>$1.7212</td>
</tr>
<tr>
<td>Difference</td>
<td>$0.1950</td>
</tr>
<tr>
<td>%</td>
<td>11.38%</td>
</tr>
<tr>
<td>Equalized Pupils (est)</td>
<td>962.47</td>
</tr>
<tr>
<td>Education Spending per Equalized Pupil</td>
<td>$17,281</td>
</tr>
<tr>
<td>% Increase</td>
<td>9.00%</td>
</tr>
<tr>
<td>Homestead Property Yield</td>
<td>$10,763</td>
</tr>
<tr>
<td>Homestead Equalized Tax Rate</td>
<td>1.606</td>
</tr>
<tr>
<td>Total Equalized Tax Rate</td>
<td>1.606</td>
</tr>
<tr>
<td>CLA (est)</td>
<td>83.75%</td>
</tr>
<tr>
<td>Actual Homestead Tax Rate</td>
<td>1.017</td>
</tr>
</tbody>
</table>
## Capital Project Debt Service

### Capital Project Loan Payments

<table>
<thead>
<tr>
<th></th>
<th>FY 21</th>
<th>FY 22</th>
<th>FY 23</th>
<th>FY 24</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>October</strong></td>
<td>$100,000.00</td>
<td>$512,500.00</td>
<td>$725,000.00</td>
<td>$1,329,979.00</td>
</tr>
<tr>
<td><strong>April</strong></td>
<td>$200,000.00</td>
<td></td>
<td>$1,329,979.00</td>
<td>$1,329,979.00</td>
</tr>
<tr>
<td><strong>Total Expense/Surplus</strong></td>
<td>$300,000.00</td>
<td>$512,500.00</td>
<td>$2,054,979.00</td>
<td>$2,659,958.00</td>
</tr>
<tr>
<td><strong>Less Carryover</strong></td>
<td>-$600,000.00</td>
<td></td>
<td>$0.00</td>
<td>-$18,326.00</td>
</tr>
<tr>
<td><strong>Total Needed</strong></td>
<td>-$87,500.00</td>
<td>$2,054,979.00</td>
<td>$2,641,632.00</td>
<td></td>
</tr>
<tr>
<td><strong>Budgeted Amounts</strong></td>
<td>$900,000.00</td>
<td>$1,486,653.00</td>
<td>$2,073,305.00</td>
<td>$2,659,958.00</td>
</tr>
<tr>
<td><strong>Carryover</strong></td>
<td>$600,000.00</td>
<td>$1,574,153.00</td>
<td>$18,326.00</td>
<td>$18,326.00</td>
</tr>
<tr>
<td><strong>Interest Payments for the BAN</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Costs of Issuance for the BAN</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>USDA Loan Payments</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Investment Priorities: Possible Funding Sources

- **Anti-Racism Work**
  - Consolidated Federal Programs (CFP) - included $53k in FY 21
  - Fund Balance
  - Operating Budget (Ed Fund)

- **Expanded Transportation**
  - Operating Budget (Ed Fund + Transportation Aid)

- **Staffing**
  - CFP-Funded Positions to Operating Budget
    - iLab Teachers, Behavior Coaches & Interventionists
  - Barr Grant-Funded Positions to Operating Budget
    - Community-Based Learning Coach & Coordinator
  - Expanded Liaison Role
    - Working Communities Challenge Grant
    - Other local fundraising/grants
    - Operating Budget
WSD Revenue Sources

Total Investments

Local Revenues
- Fund Balance ($1.8 m available)
- Grants & Fundraising
- Education Fund
- Special Education*
- Transportation*

State Revenue
- Education Fund
- Grants & Fundraising
- Transportation*

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- Transportation*
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- IDEA-B**
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*reimburses a percentage of expenses
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