





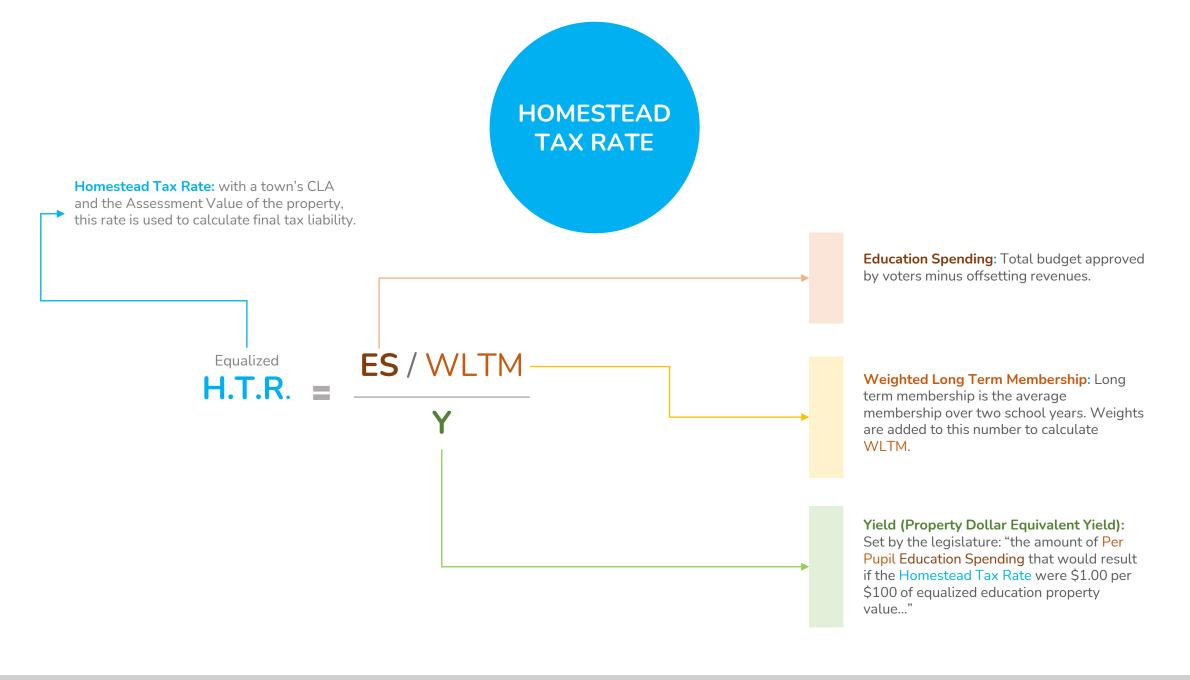
- A District Budget
- Education Spending
- The Role Of the Board
- Resident Role
- Timeline of Budget Adoption

#### WSD FY25

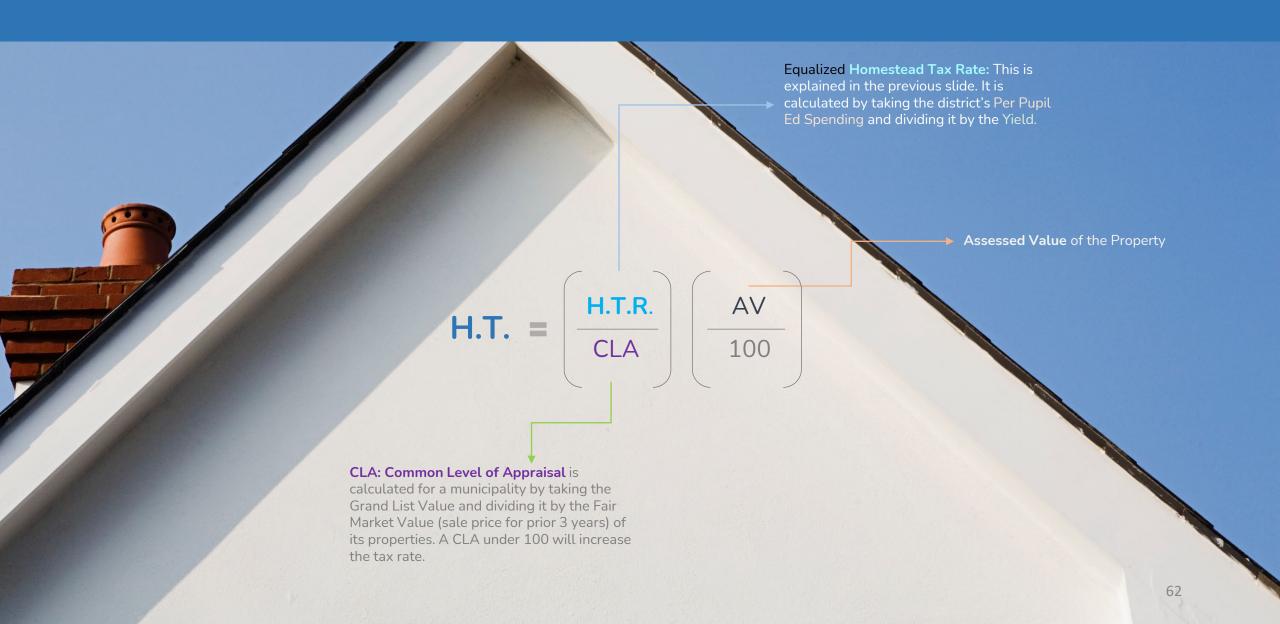
All students will graduate from the Winooski School District (WSD) college and career ready at a cost supported by a majority of the Winooski community. WSD students will lead healthy, productive and successful lives and engage with their local and global community.

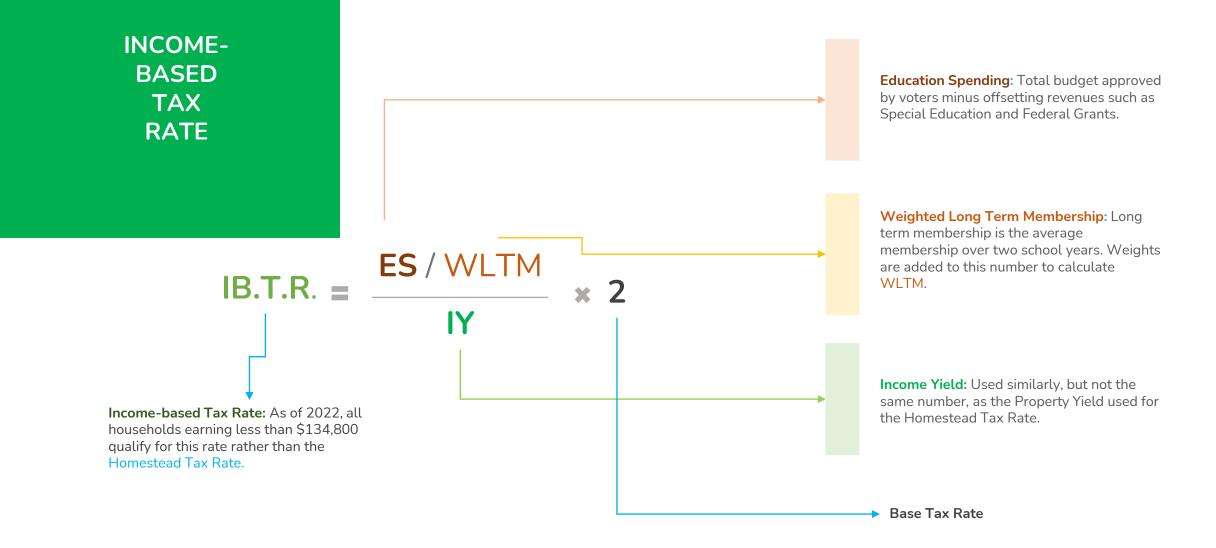
## FY25 Key Budget Factors

- Absorption of ESSER Positions and Contracted Services
- Open 2 Preschool Classrooms
- Salaries and Wages as negotiated
- Loan Payment
- Insurance
- CCC New Child Care Tax 0.44%
- IT Infrastructure
- Required Security Updates
- Out-of-district Tuition 13%
- Utilities
- Transportation
- Replace Maintenance Truck



#### FINAL HOMESTEAD TAX AMOUNT





## DECEMBER 1 LETTER

	FY 24	FY 25
Homestead Property Yield	\$15,443	\$9,452
Income Yield	\$17,537	\$10,300
Non-Homestead Property	\$1.391	\$1.442

#### **BUDGET OPTIONS FY-25**

			Total Local Budget	Additi ons?	Cuts?	Probable Tax Rate Impact*	Description
		Current Fiscal Year	\$25,447,670				
	3	ESSER and Pre-K Incorporated	\$31,827,404	YES	YES	Likely to <b>decrease</b> (≈2%)	No additions except for the <b>completion of the Pre-K program</b> in anticipation of Act 76 implementation by FY26. (Other non-ESSER positions may need to be cut or reallocated, such as Barr-related investments, position for CBA-required planning time at JFK, and Special Education reallocations).
	4	ESSER, Pre-K, and few critical additions	\$32,327,404	YES	NO	Likely to remain <b>the</b> same	In addition to the above, <b>critical positions</b> such as one teacher in JFK to meet planning time obligations under the CBA, or the Flexible Pathways Coordinator which comes from a separate grant but will no longer be funded unless budgeted for locally. This would also strengthen the ML program by bringing all liaison positions to full time and adding funds for materials and fieldtrips.
	5	ESSER, Pre-K, and admin-requested Investments	\$33,327,404	YES	NO	Likely to <b>increase</b> (≈3%)	In addition to the above, this would incorporate funding for <b>needs identified by administrators</b> in consultation with stakeholders.
*The <b>probable tax impact</b> is based on the December 1 Letter specifying a Yield forecast of \$9,452 and our calculated Weighted Long-term Membership of 2,100. In the previous presentation we used 2050 in order to account for a potential lower yield, which was ultimately the case. This helped us maintain roughly the same calculations post December 1. The tax rate referred to here is the calculation of Homestead Tax Rate before CLA or assuming that CLA will be 100 after city-wide reappraisal.							

#### BUDGET OPTION 3

В	udget ons?		Rate Impact*	
3 ESSER and Pre-K \$31,83	27,404 YES	YES	Likely to <b>decrease</b> (≈2%)	No additions except for the <b>completion of the Pre-K program</b> in anticipation of Act 76 implementation by FY26. (Other non-ESSER positions may need to be cut or reallocated, such as Barr-related investments, position for CBA-required planning time at JFK, and Special Education reallocations).

		FY23	3	FY 2	24	FY	24 (WLTM)	FY	25	24-25 Actual Change	24-25 WLTM-based Percen
	Total Budget	\$	30,528,987.00	\$	29,583,899.00	\$	29,583,899.00		\$34,497,229.71	17%	17%
	Revenues (Offsetting and	\$	12,515,366.00	\$	8,843,884.00	\$	8,843,884.00	\$	5,459,437.00	-38%	-38%
	Ed Spending	\$	18,013,621.00	\$	20,740,015.00	\$	20,740,015.00		\$29,037,792.71	40%	40%
÷	Weighted LTM		908.43		900.4	\$	2,022.09	\$	2,100.00		
=	Per Pupil Spending	\$	19,829.40	\$	23,034.22	\$	10,256.72	\$	13,827.52	-40%	359
÷	Yield	\$	13,314.00	\$	15,479.00			\$	9,452.00	-39%	
=	Equalized HTR	\$	1.49	\$	1.49			\$	1.46	-2%	
÷	CLA			\$	0.69			\$	1.00		
=	Actual HTR			\$	2.16			\$	1.46		

### BUDGET OPTION 4

		Total Local Budget	Additi ons?	Cuts?	Probable Tax Rate Impact*	Description
4	ESSER, Pre-K, and few critical additions	\$32,327,404	YES	NO	Likely to remain <b>the</b> same	In addition to the above, <b>critical positions</b> such as one teacher in JFK to meet planning time obligations under the CBA, or the Flexible Pathways Coordinator which comes from a separate grant but will no longer be funded unless budgeted for locally. This would also strengthen the ML program by bringing all liaison positions to full time and adding funds for materials and fieldtrips.

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	Total Budget	\$	30,528,987.00	\$	29,583,899.00	\$	29,583,899.00		\$34,997,229.71	18%	18%
	Revenues (Offsetting and	\$	12,515,366.00	\$	8,843,884.00	\$	8,843,884.00	\$	5,459,437.00	-38%	-38%
	Ed Spending	\$	18,013,621.00	\$	20,740,015.00	\$	20,740,015.00		\$29,537,792.71	42%	42%
÷	Weighted LTM		908.43		900.4		2022.09		2100		
=	Per Pupil Spending	\$	19,829.40	\$	23,034.22	\$	10,256.72	\$	14,065.62	-39%	379
÷	Yield	\$	13,314.00	\$	15,479.00			\$	9,452.00	-39%	
=	Equalized HTR	\$	1.49	\$	1.49			\$	1.49	0%	
÷	CLA			\$	0.69			\$	1.00		
=	Actual HTR			\$	2.16			\$	1.49		

# OPTION 5 EXAMPLE INVESTMENTS

- 1. Intensive Needs Special Educator MS/HS expand program
- 2. Social Worker for the Alternative Programs
- 3. Social Justice and Equity Teacher K-5
- 4. WMHS Math & Literacy Interventionist (2 positions)
- 5. More fieldtrips for all grades/departments
- 6. Part Time Spanish ML Liaison
- 7. Bringing Theatre teacher to full time
- 8. District Branding and Public Campaigns
- 9. Athletics (Supporting Unified Sports, Advisory Counsel and Additional Activities for students. Intramurals or New Sports.)
- 10. Materials/supplies for ML Department
- 11. Heritage Language Instructors (Nepali, Swahili, Somali)



# **BUDGET ADOPTION TIMELINE**

The are the factors	Date	Focus
BUDGET ASSUMPTIONS AND	8-Nov	
BASELINE	29-Nov	
	29-Nov	
	6-Dec	
2 BUDGET PRESENTATION	13-Dec	
	20-Dec	Budget Q & A, Presentation of Budget Version IV, Preliminary Revenues/AOE 3-Year Comparison
	3-Jan	Budget Q & A, Presentation of Budget Version V, Preliminary Revenues/AOE 3-Year Comparison
3 BUDGET ADOPTION	10-Jan	Adopt Budget
	19-Jan	Annual Report Ready to Print
	26-Jan	Post Annual Meeting Warning
ANNUAL REPORT, WARNING, AND	30-Jan	Annual Report Distributed
4 NOTE	2-Feb	Budget Flyer to Printer
VUIL	14-Feb	Budget Flyer Distributed
	4-Mar	Annual Meeting
	5-Mar	Budget Vote

