



WSD FY25

# BUDGET

Session 4



A faded background image showing three children on a swing set. A girl in the center is swinging, wearing a light-colored sweatshirt and leggings. Two other children are visible behind her, one wearing a hijab. The scene is outdoors with a fence and trees in the background.

# EDUCATION OF THE PUBLIC

- 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



# HOMESTEAD TAX RATE

**Homestead Tax Rate:** with a town's CLA and the Assessment Value of the property, this rate is used to calculate final tax liability.

Equalized  
**H.T.R.** =

**ES** / **WLTM**

**Y**

**Education Spending:** Total budget approved by voters minus offsetting revenues.

**Weighted Long Term Membership:** Long term membership is the average membership over two school years. Weights are added to this number to calculate **WLTM**.

**Yield (Property Dollar Equivalent Yield):** Set by the legislature: "the amount of **Per Pupil Education Spending** that would result if the **Homestead Tax Rate** were \$1.00 per \$100 of equalized education property value..."

# FINAL HOMESTEAD TAX AMOUNT

Equalized **Homestead Tax Rate**: This is explained in the previous slide. It is calculated by taking the district's Per Pupil Ed Spending and dividing it by the Yield.

Assessed Value of the Property

$$H.T. = \left( \frac{H.T.R.}{CLA} \right) \left( \frac{AV}{100} \right)$$

**CLA: Common Level of Appraisal** is calculated for a municipality by taking the Grand List Value and dividing it by the Fair Market Value (sale price for prior 3 years) of its properties. A CLA under 100 will increase the tax rate.

# INCOME-BASED TAX RATE

$$\text{IB.T.R.} = \frac{\text{ES} / \text{WLTM}}{\text{IY}} \times 2$$

**Income-based Tax Rate:** As of 2022, all households earning less than \$134,800 qualify for this rate rather than the [Homestead Tax Rate](#).

**Education Spending:** Total budget approved by voters minus offsetting revenues such as Special Education and Federal Grants.

**Weighted Long Term Membership:** Long term membership is the average membership over two school years. Weights are added to this number to calculate **WLTM**.

**Income Yield:** Used similarly, but not the same number, as the Property Yield used for the Homestead Tax Rate.

**Base Tax Rate**

DECEMBER 1  
LETTER

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



## BUDGET OPTIONS FY-25

		Total Local Budget	Additions?	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 <b>remain the same</b>	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.
<p>*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.</p>						

BUDGET OPTION 3

		Total Local Budget	Additions?	Cuts?	Probable Tax Rate Impact*	Description
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).

		FY23	FY 24	FY 24 (WLTM)	FY 25		24-25 Actual Change	24-25 WLTM-based Percent
	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%
	<b>Ed Spending</b>	<b>\$ 18,013,621.00</b>	<b>\$ 20,740,015.00</b>	<b>\$ 20,740,015.00</b>	<b>\$29,037,792.71</b>		40%	40%
÷	Weighted LTM	908.43	900.4	\$ 2,022.09	\$ 2,100.00			
=	<b>Per Pupil Spending</b>	<b>\$ 19,829.40</b>	<b>\$ 23,034.22</b>	<b>\$ 10,256.72</b>	<b>\$ 13,827.52</b>		-40%	35%
÷	Yield	\$ 13,314.00	\$ 15,479.00		\$ 9,452.00		-39%	
=	<b>Equalized HTR</b>	<b>\$ 1.49</b>	<b>\$ 1.49</b>		<b>\$ 1.46</b>		-2%	
÷	CLA		\$ 0.69		\$ 1.00			
=	<b>Actual HTR</b>		\$ 2.16		\$ 1.46			

BUDGET OPTION 4

		Total Local Budget	Additions?	Cuts?	Probable Tax Rate Impact*	Description
4	ESSER, Pre-K, and few critical additions	\$32,327,404	YES	NO	Likely to remain the 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.

		FY23	FY 24	FY 24 (WLTM)	FY 25	24-25 Actual Change	24-25 WLTM-based Percent
	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%	37%
÷	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

		Date	Focus
1	BUDGET ASSUMPTIONS AND BASELINE	8-Nov	FY25 Budget Context Presentation
		29-Nov	Baseline Level Services Budget document will be distributed electronically
2	BUDGET PRESENTATION	29-Nov	Presentation of Budget Version I: Opening presentation including significant increases & decreases
		6-Dec	Budget Q & A, Presentation of Budget Version II
		13-Dec	Budget Q & A, Presentation of Budget Version III, Preliminary Revenues/AOE 3-Year Comparison
		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	<b>Adopt Budget</b>
4	ANNUAL REPORT, WARNING, AND VOTE	19-Jan	Annual Report Ready to Print
		26-Jan	Post Annual Meeting Warning
		30-Jan	Annual Report Distributed
		2-Feb	Budget Flyer to Printer
		14-Feb	Budget Flyer Distributed
		4-Mar	Annual Meeting
		5-Mar	<b>Budget Vote</b>



THANK YOU