



# WSD FY26 BUDGET



WINOOSKI SCHOOLS  
*We are the future.*

# EDUCATION OF THE PUBLIC

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



**WINOOSKI SCHOOLS**  
*We are the future.*



## 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.





## INDICATORS OF COMPLIANCE

1

Diverse and rigorous course offerings ensure that all students, regardless of demographics, meet the necessary requirements to demonstrate academic readiness and their ability to take on post-graduation tasks.

2

Students feel a sense of belonging and connectedness at school and their communities.

3

School programing is informed by up-to-date evidence and is based on choice, which in turn prepares students for the life they want to live now and into the future.

4

Students and families are nurtured and supported, and know how to access the resources available to them as they build lifelong habits of health and well-being.

5

The curricular design ensures options for students to connect their learning to their local and global context, and to engage in service and leadership.

6: Residents and taxpayers receive transparent and accurate information related to investment priorities, the school budget, and budget performance.

7: Budgets are passed by margins at or above city levels

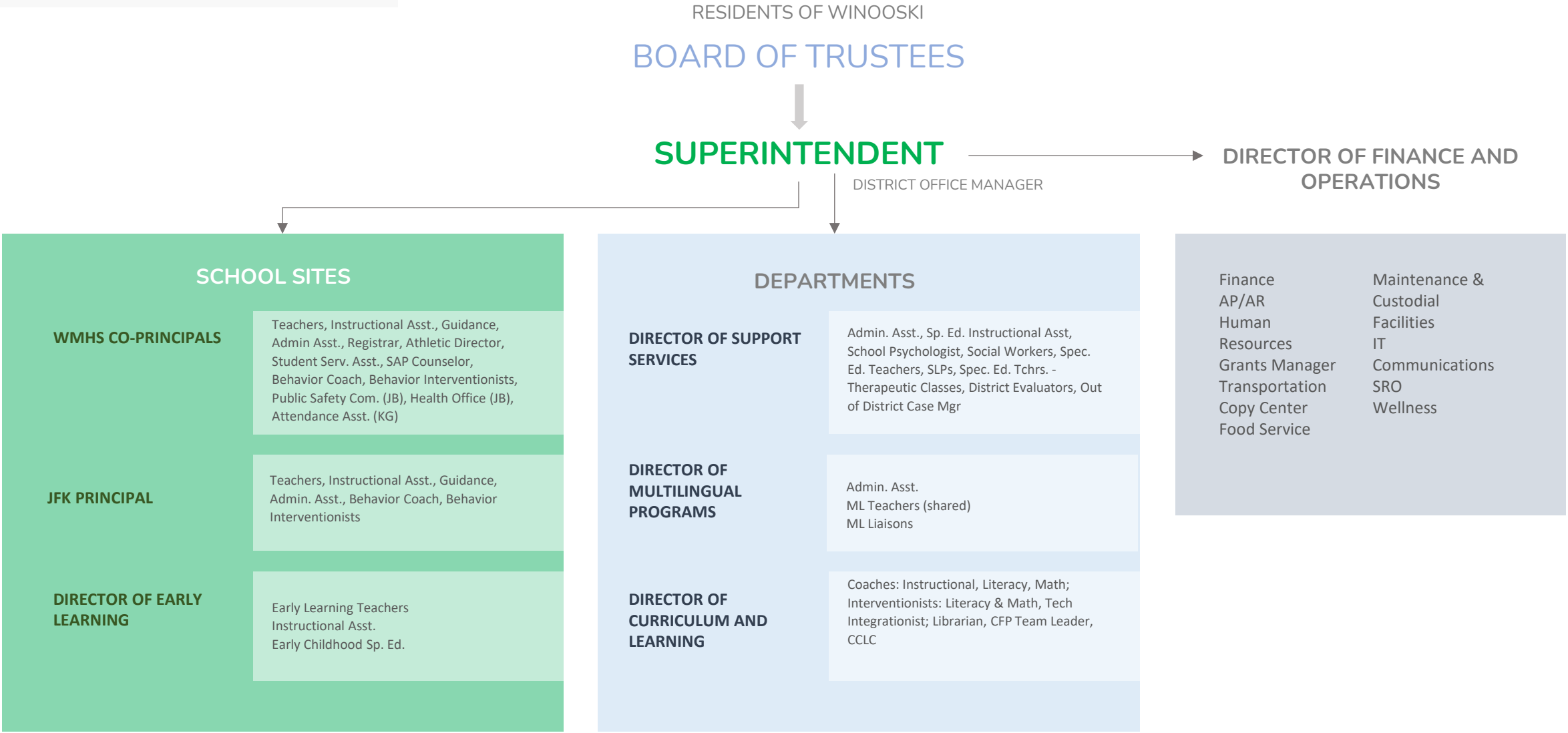


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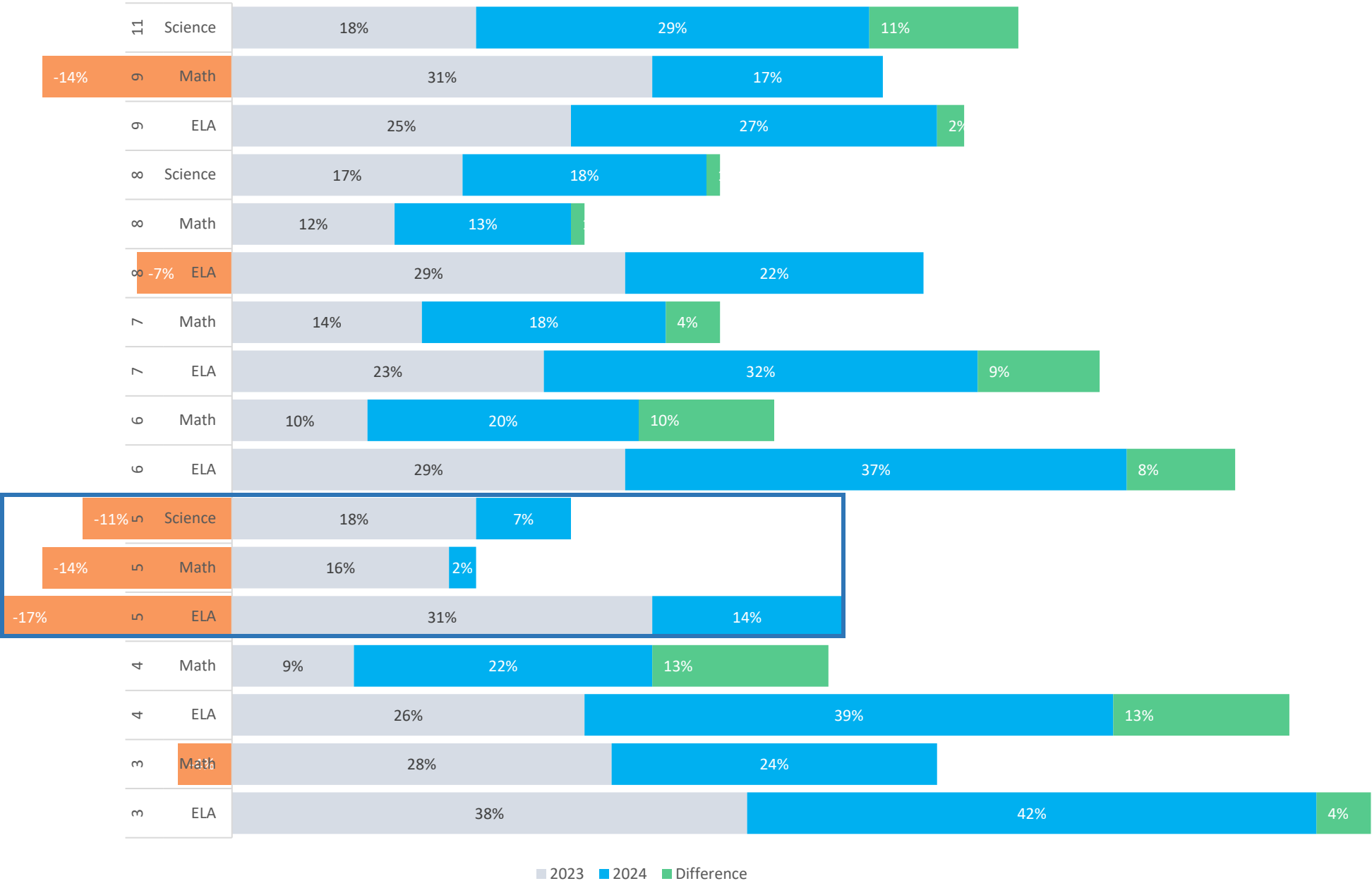
# BUDGET ADOPTION TIMELINE

		Date	Focus	Notes
1	BUDGET ASSUMPTIONS, CONTEXT, AND BASELINE	10/09 and 11/13	FY25 Budget Context Presentation, 2 Parts	
		20-Nov	Presentation of Budget Version I: Three scenarios: Level Funding, Level Services, and Inflationary Increase. Implications of each.	
2	BUDGET PRESENTATION	4-Dec	Budget Q & A, Presentation of Budget Version II, Modeling Tax Rate with Forecasted Yield	
		11-Dec	Budget Q & A, Presentation of Budget Version III	
		18-Dec	Budget Q & A, Presentation of Budget Version IV	
		2-Jan	Board receives Tax Rate model with January CLA, <i>Special meeting scheduled if needed</i>	
3	BUDGET ADOPTION	8-Jan	Adopt Budget	
4	ANNUAL REPORT, WARNING, AND VOTE	10-Jan	Annual Report Ready to Print	
		12-Jan	Budget Flyer to Printer	
		22-Jan	Post Annual Meeting Warning	
		29-Jan	Annual Report Distributed	
		12-Feb	Budget Flyer Distributed	
		3-Mar	Annual Meeting	
		4-Mar	Budget Vote	

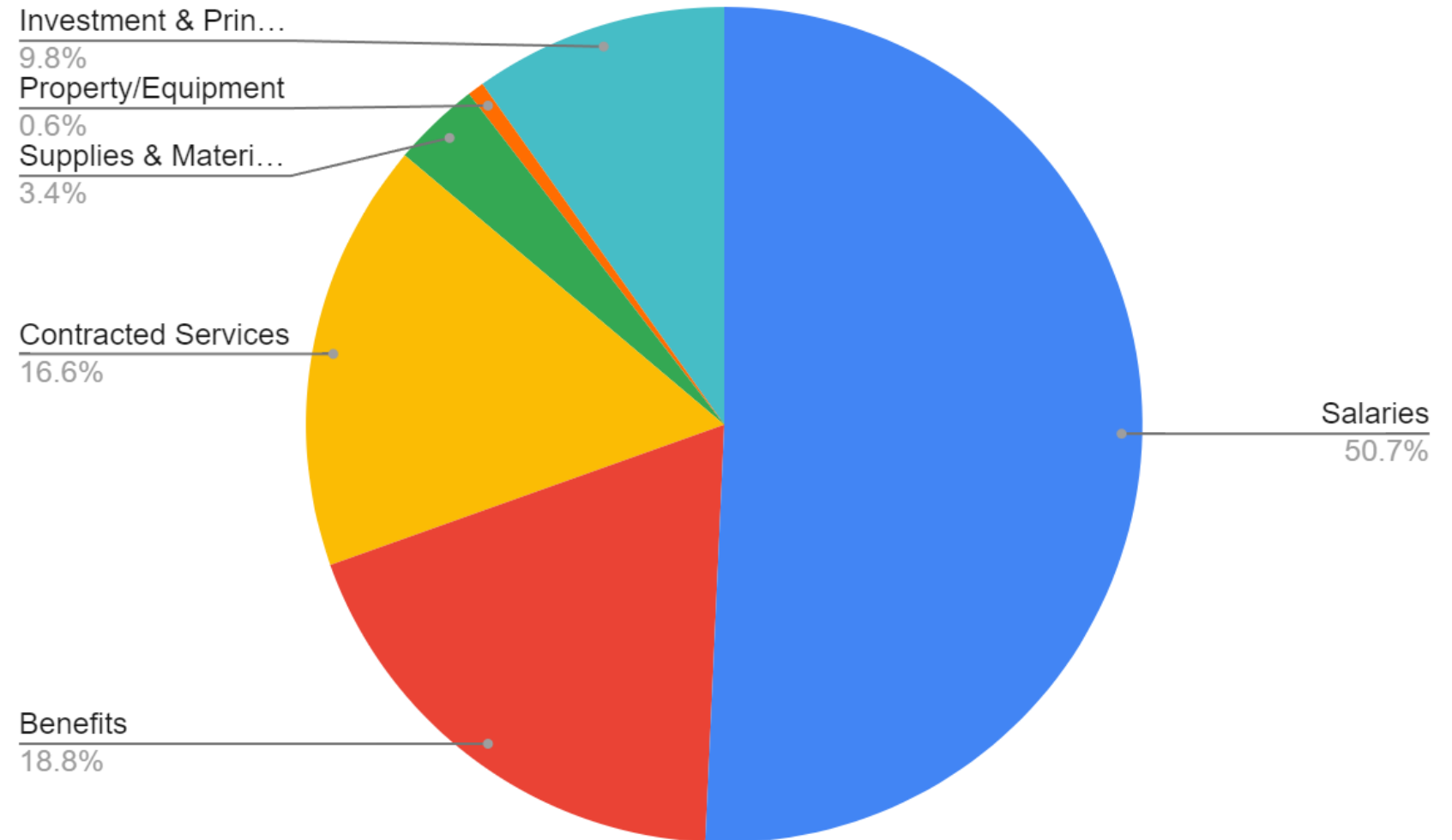
WSD ORGANIZATIONAL CHART



WINOOSKI VTCAP SCORES - TWO MOST RECENT YEARS

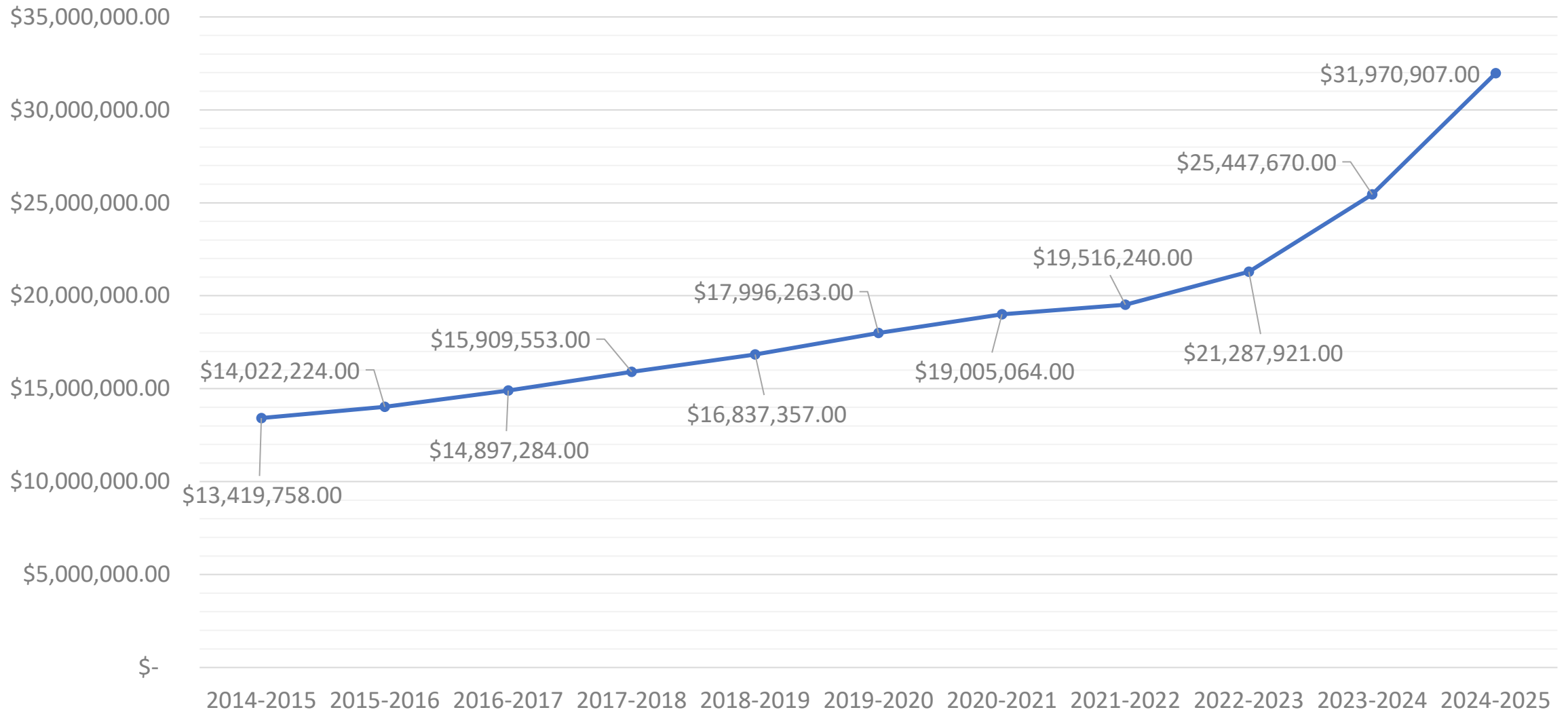


## WSD FY 25 Investments by Object





## WSD Operating Budget Trend



# WSD Staffing Ratios

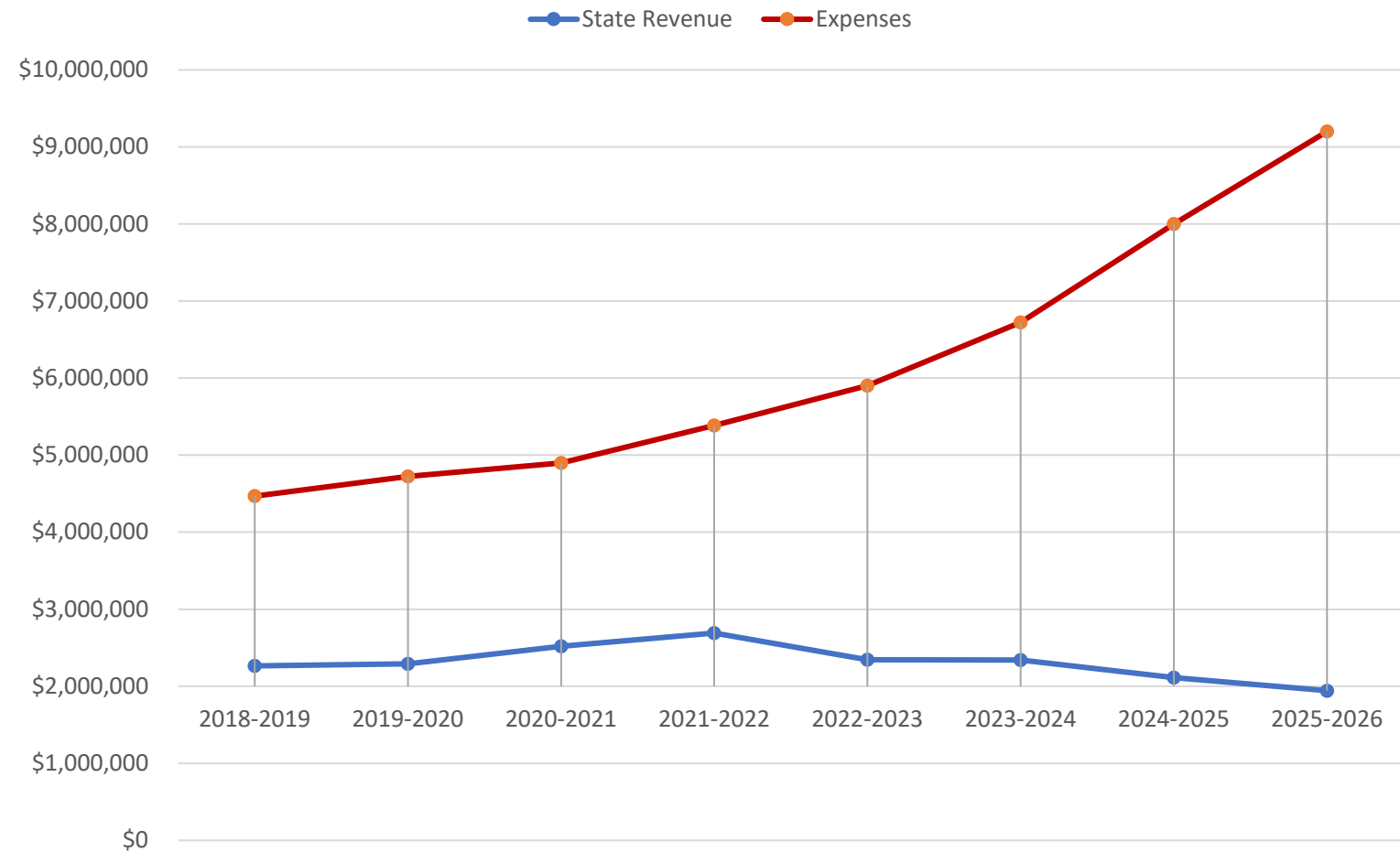
Students: 776  
Staff: 259

- 136 Teachers
- 103 Support staff
- 9 Administrators
- 11 Other District Support

	Ratio
All Staff	1:3
Administrators	1:85
Teachers	1:6

## SPECIAL EDUCATION REVENUE

Act 173 moved away from reimbursements for special education costs to a block grant based on the total number of students in a school district.



## KEY BUDGET FACTORS

- Salaries and Wages as negotiated
  - Licensed Staff
  - Support Staff
    - 4 Floating Holidays for School Year Support Staff
  - Non-Union and Administration
- Loan Payment
- Insurance
  - Health 12%
  - Workers' Comp Insurance 4%
- Building Operations
  - Utilities
  - Supplies
  - Professional Services
- Reserve Funds
- Transportation
- Grant Funds

## GRANT OBLIGATIONS

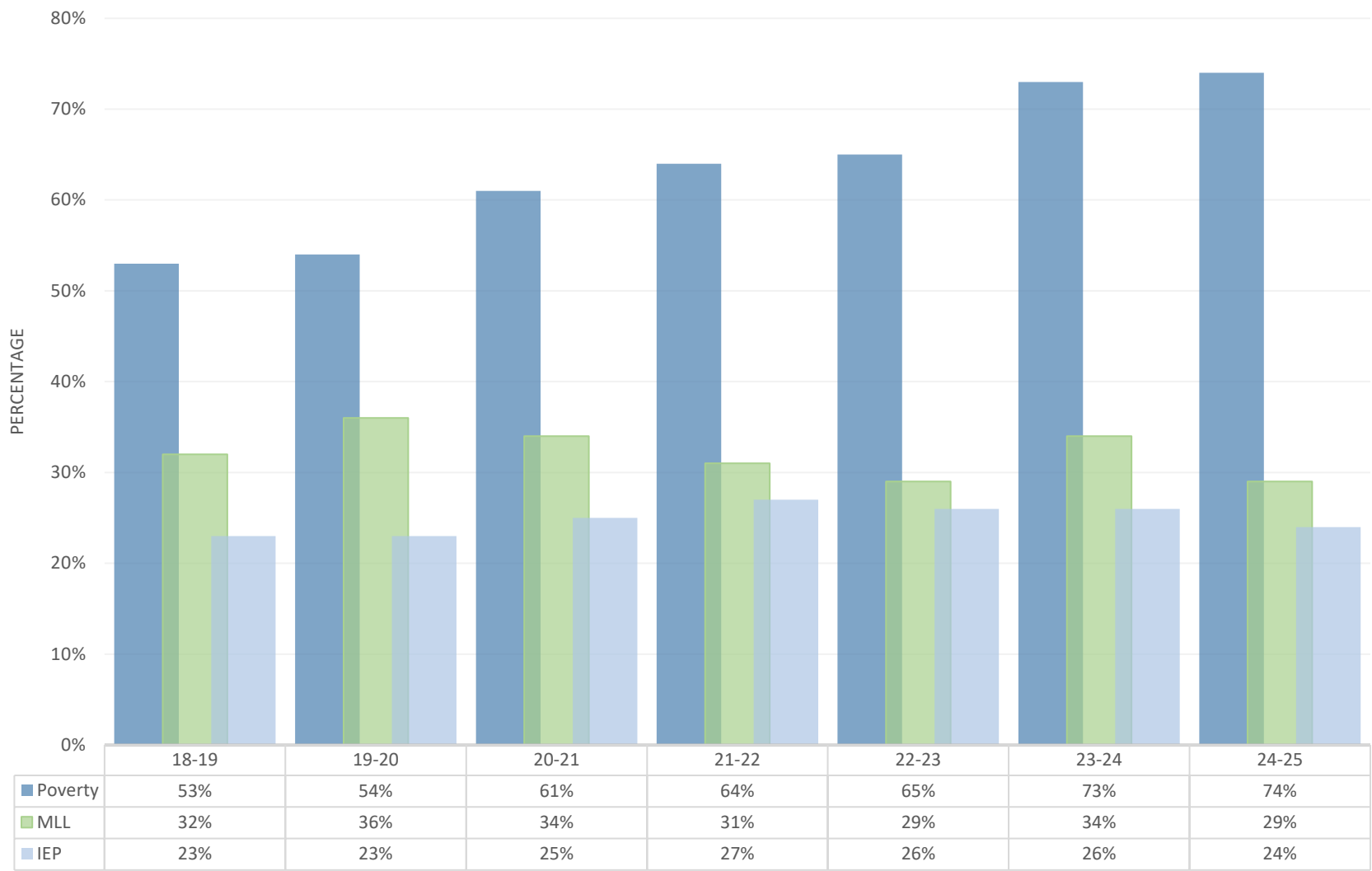
- **IDEA B**
  - 10 Program Assistants
  - 1 Teacher
  - SPED Summer Programming
  - \$300k reduction in rollover funds
  - Local budget impact FY25 and future
- **CFP**
  - 1.11 Administrators
  - 0.75 Support Staff
  - 8.20 Teachers
- **RSIG**
  - 1.00 Multilingual Liaison
- **SIG**
  - 1.00 Guidance Counselor
- **Medicaid (IEP Reimbursements)**
  - 2.00 Behavior Interventionist
  - 1.00 Program Assistants



# NEED FACTORS

Relevant Weighting categories for Winooski are as follows

Weighting Category	Added Value
Pre-K	-0.54
Elementary	0
Grade 6-8	0.36
Grades 9-12	0.39
185% of FPL	1.03
EL Pupils	2.49

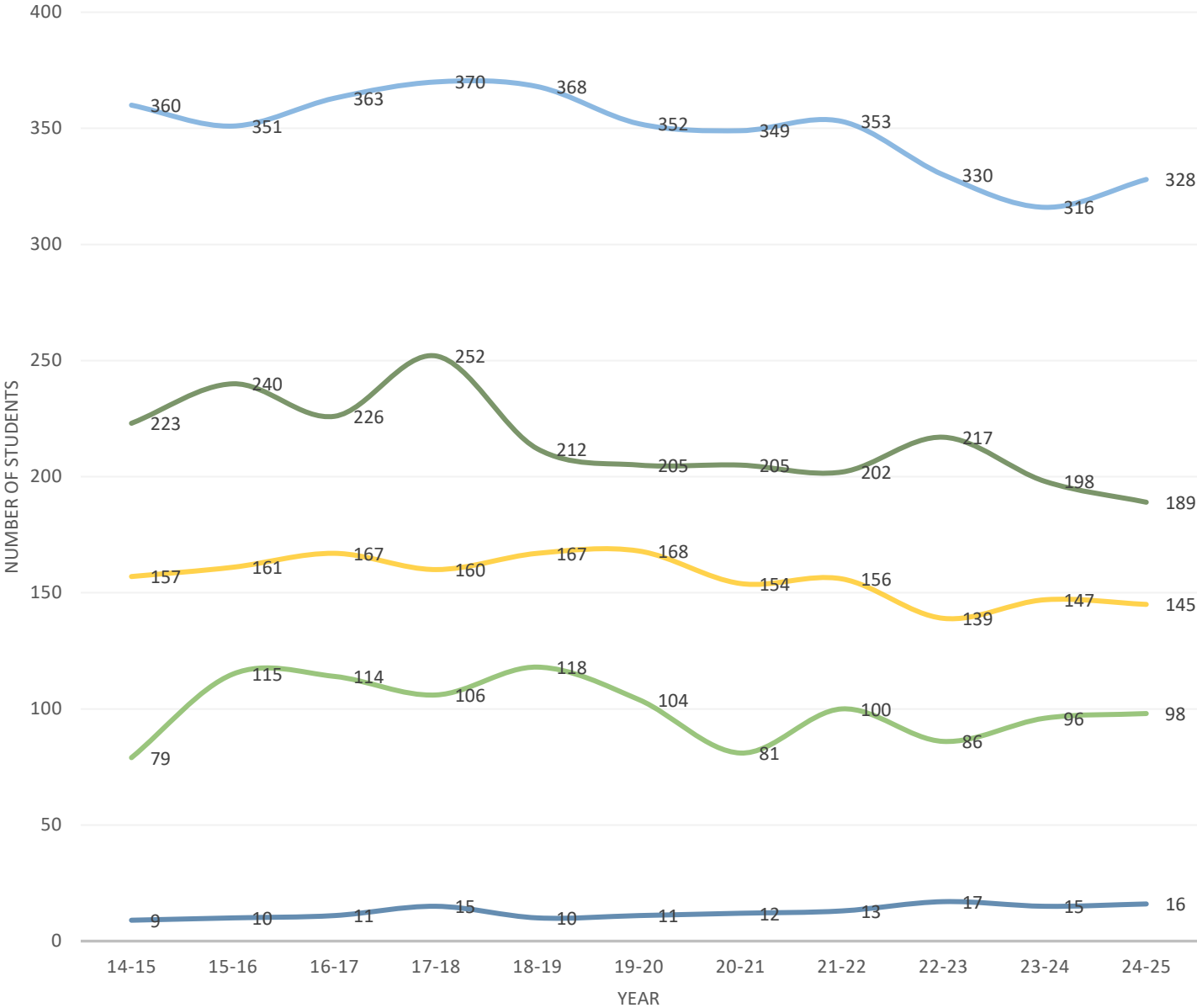


# ENROLLMENT TRENDS BY SCHOOL SITE

Relevant Weighting categories for Winooski are as follows

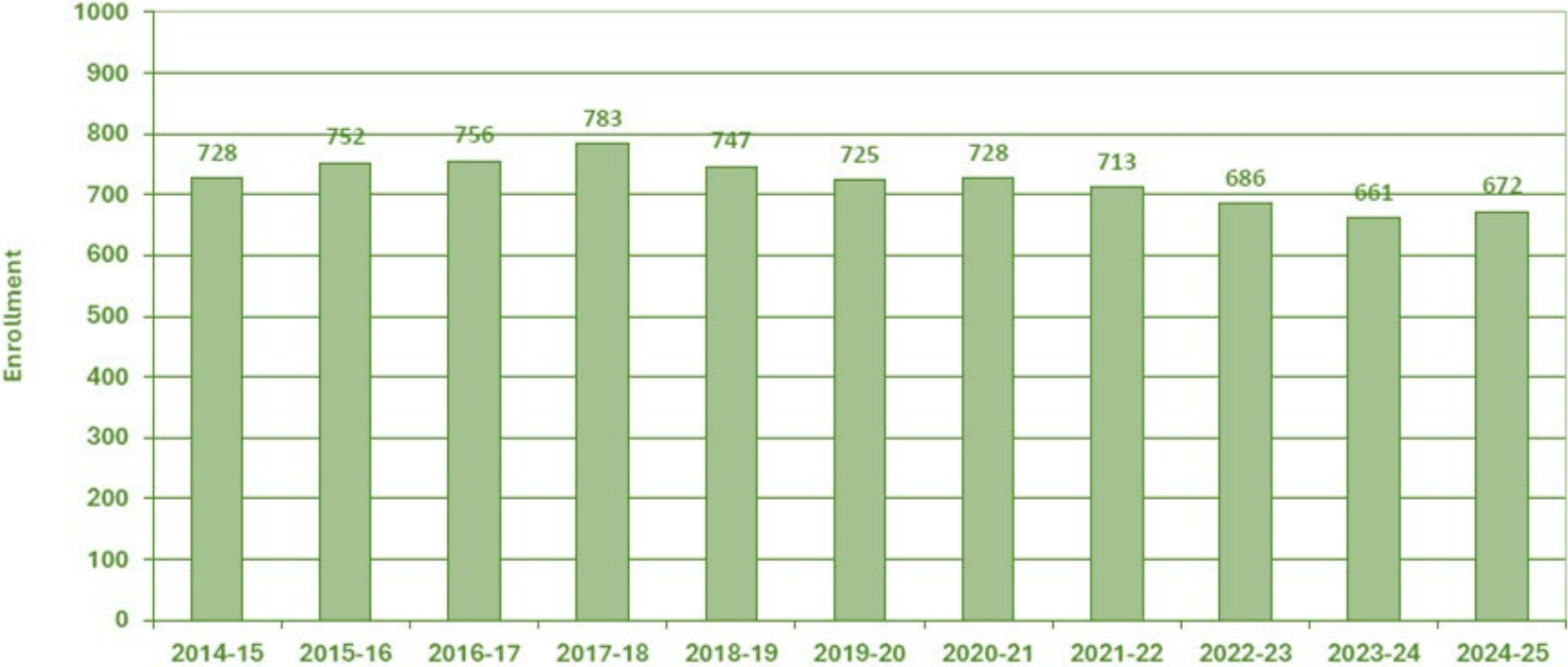
Weighting Category	Added Value
Pre-K	-0.54
Elementary	0
Grade 6-8	0.36
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- PreK
- JFK
- MS
- HS
- Tuitioned Students



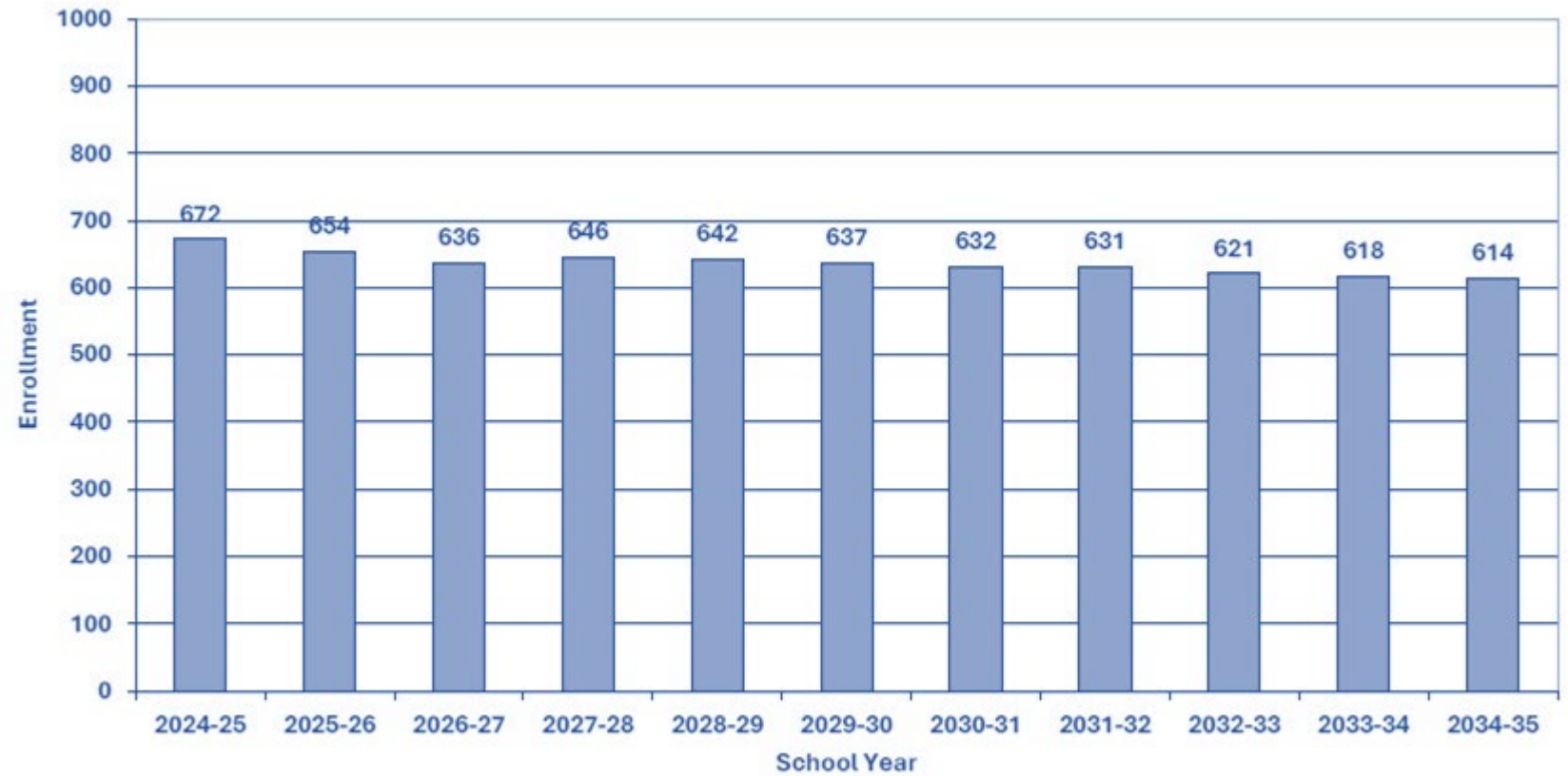
# HISTORICAL ENROLLMENT (NESDEC)

**Pre-K and Tuitioned Students are not included:** There are 96 pre-K students enrolled and 15 tuitioned students. This brings the total enrollment for October to 772.



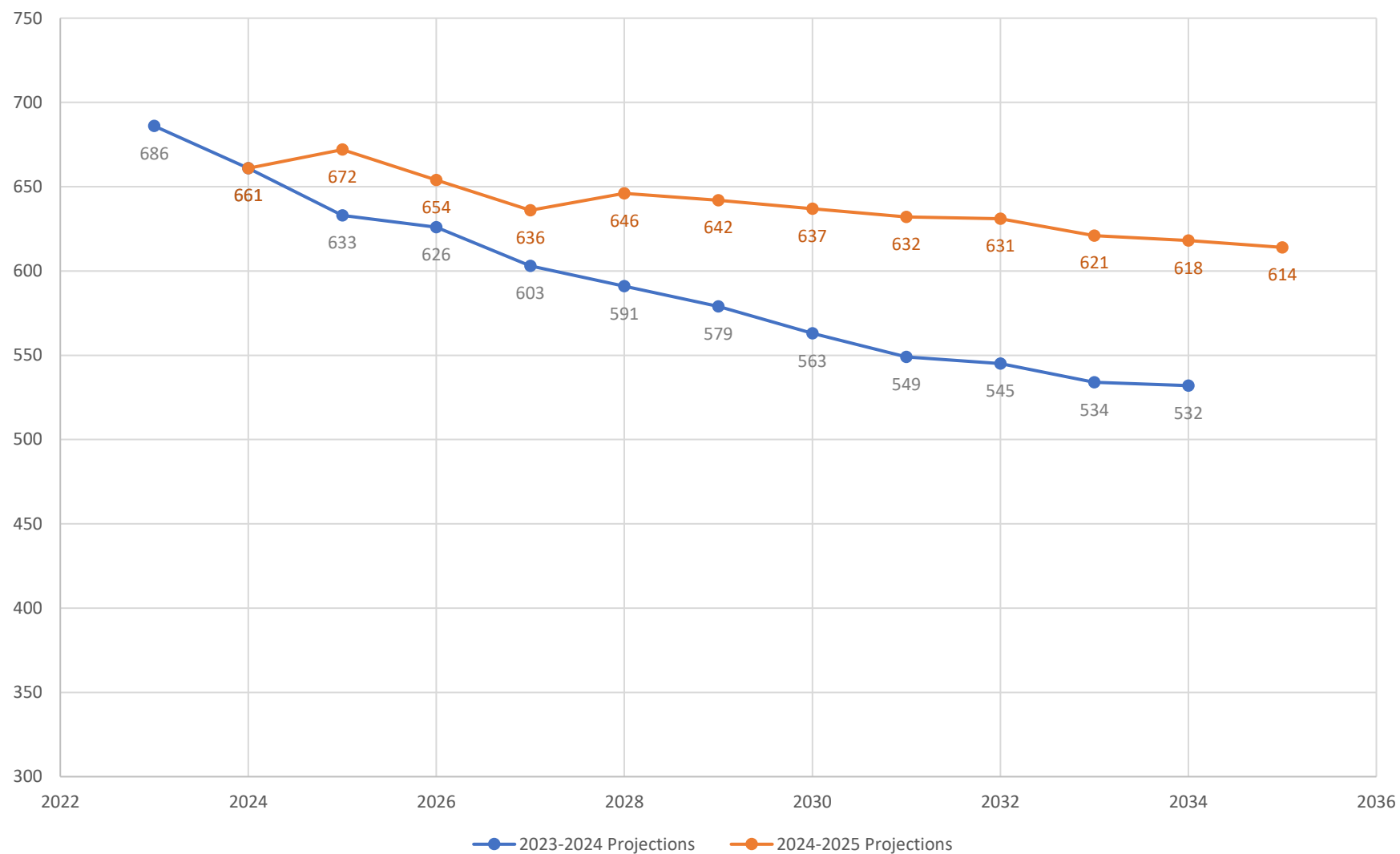
## PROJECTED ENROLLMENT (NESDEC)

Pre-K and Tuitioned Students are not included.



## CHANGING NESDEC PROJECTIONS

**NESDEC Projections have shifted since last year:** While the previous projections saw a loss of 129 students over 10 years, the updated projections see a loss of about 58





# HOMESTEAD TAX RATE

**Equalized 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.** =

$$\frac{ES}{WLTM}}{SAY_{[SCLA*Y]}}$$

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

**Weighted Long Term Membership (or LTWADM):** the average membership over two school years. Weights are added to this number to calculate **WLTM**.

**Statewide Adjusted Yield** is the "Yield" multiplied by the statewide average Common Level of Appraisal. The "Yield" alone is "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..." In FY2025, for every \$9,893 a district spends per LTWADM, its equalized homestead tax rate will be \$1.00.

# FINAL HOMESTEAD TAX

**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 (which is in turn multiplied by the **S-CLA** starting this year).

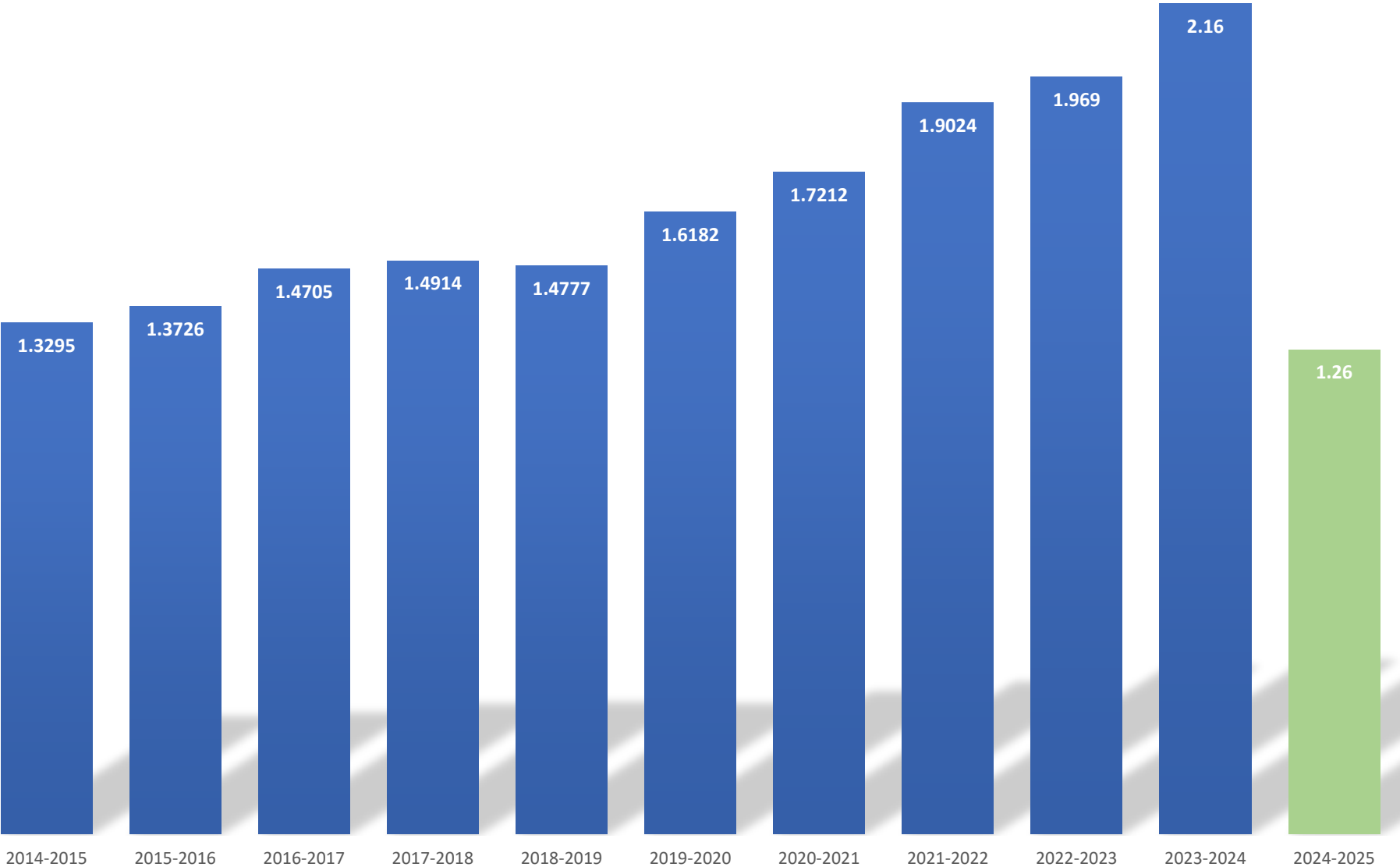
Assessed Value of the Property

$$\text{H.T.} = \left( \frac{\text{H.T.R.}}{\text{SACLA}_{[\text{CLA/SCLA}]}} \right) \left( \frac{\text{AV}}{100} \right)$$

**SA-CLA: State-adjusted Common Level of Appraisal** calculated first 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. Then this value is divided by the statewide average CLA.

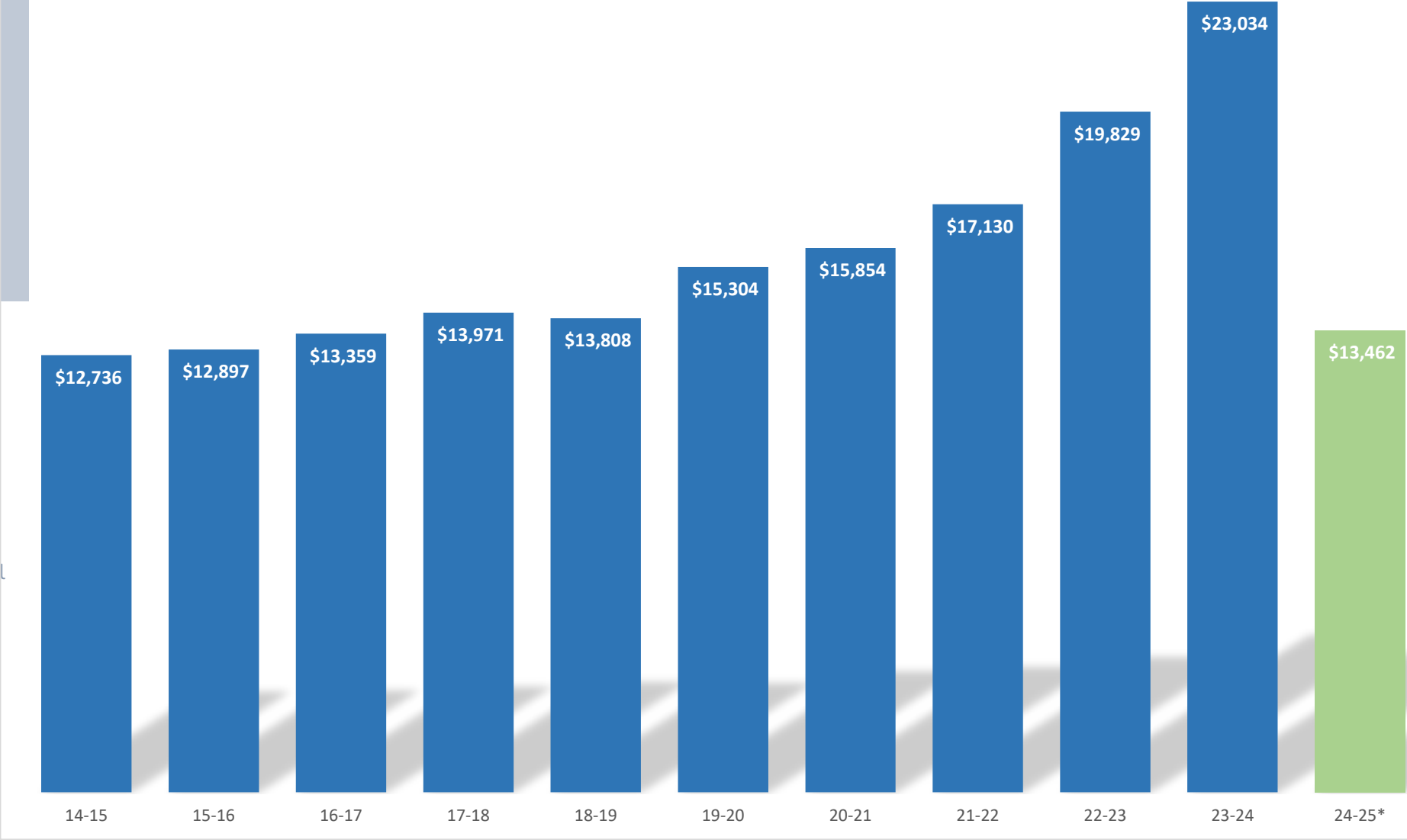
# HOMESTEAD TAX RATE AFTER SACLA

**Actual Homestead Tax** Rates are now calculated by using the district's Equalized Homestead Tax Rate (explained in a separate slide) and dividing it by city's State-Adjusted CLA.

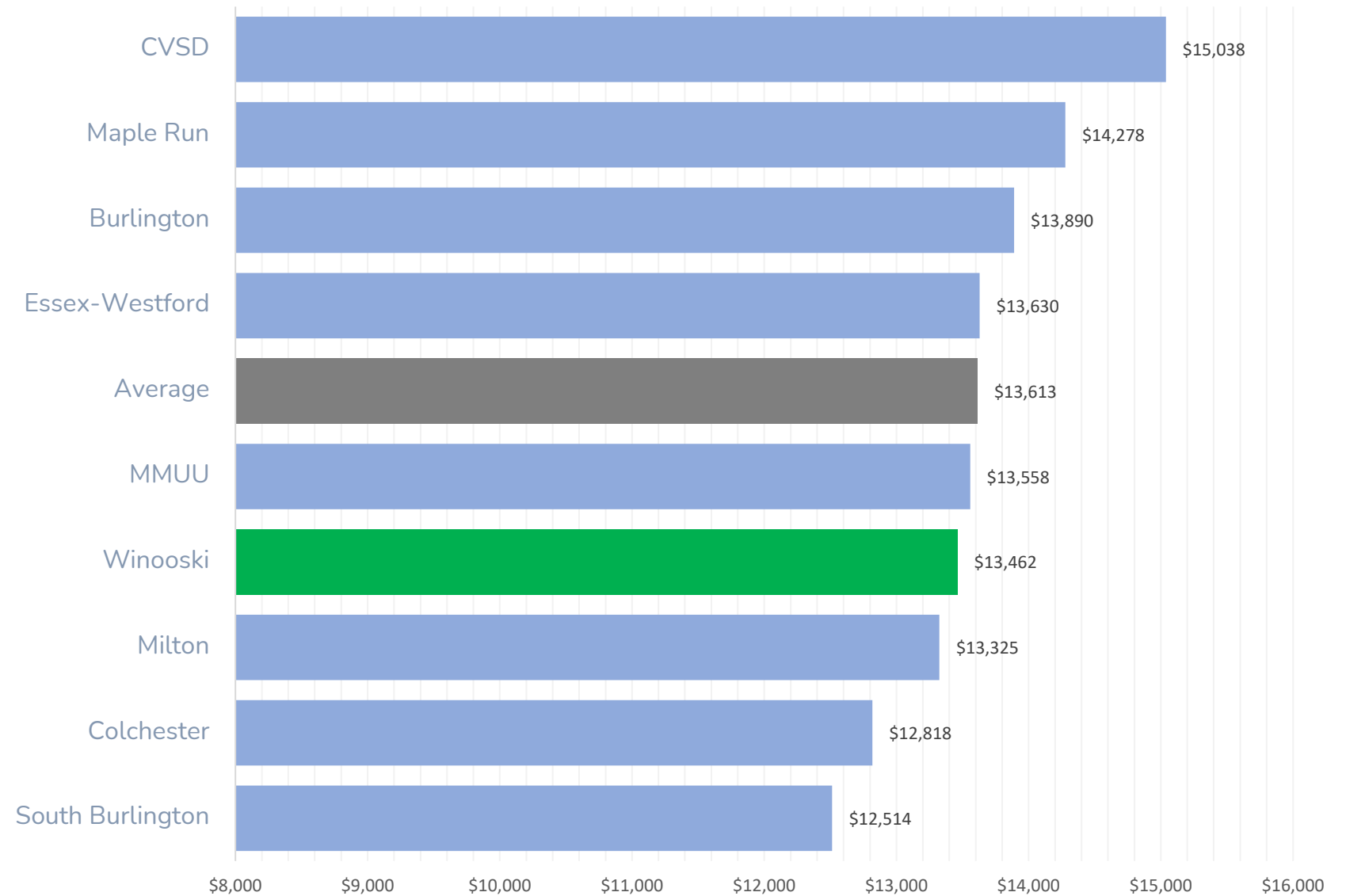


SPENDING PER  
EQUALIZED  
PUPIL AND  
LTWADM

The term “Equalized Pupils” was replaced by “Weighted Long Term Membership.” The new calculations of spending are based on the new weights and the spending appears smaller for all districts due to weight inflation.



# ED SPENDING COMPARISON F 25





# INCOME-BASED TAX RATE

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

**Income-based Tax Rate:** As of 2023, households earning less than \$128,000 qualify.

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

**Weighted Long Term Membership:** 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



THANK YOU