



WSD FY26 BUDGET



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.

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 and CLA	
		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	

A District's Budget

- Operations, Regular Instruction, Debt, Special Education, Student and Family Supports, Compliance with State and Federal Mandates
- Ed Fund, Federal Grants, etc.

The Role Of the Board

- Adopt a budget
- Involve and inform the public
- Ensure that the budget is passed



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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. =

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

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 **WLT M**.

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

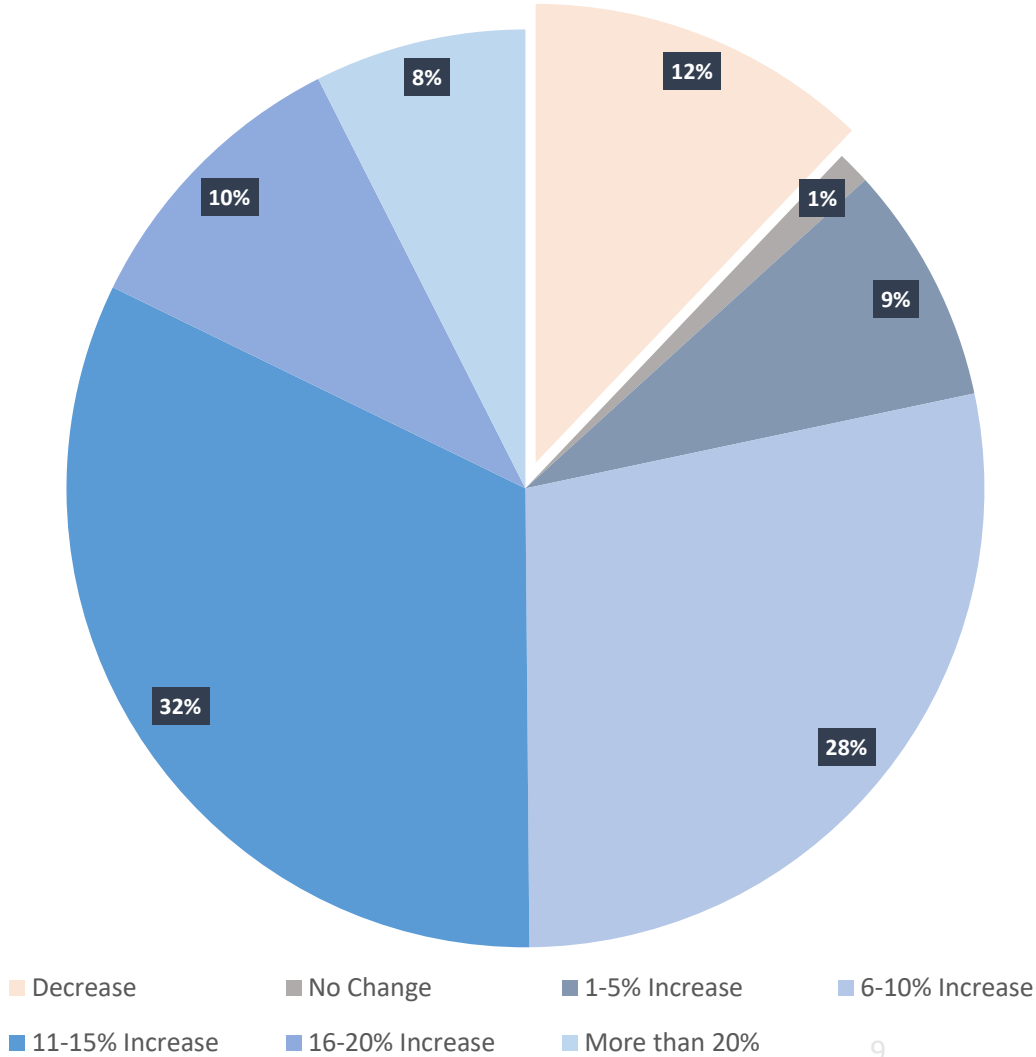
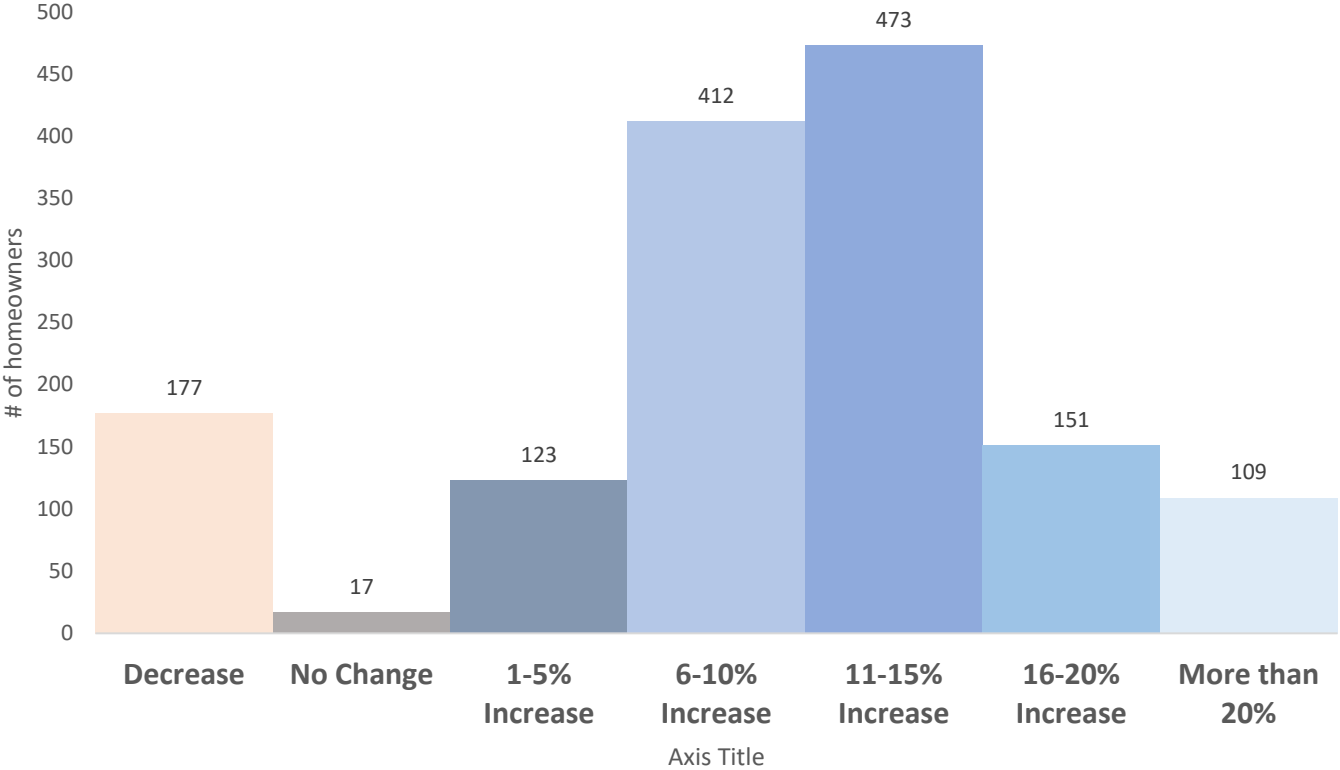
$$H.T. = \left(\frac{H.T.R.}{SACLA \text{ [CLA/SCLA]}} \right) \left(\frac{AV}{100} \right)$$

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.

TAX CHANGES
POST CITY-
WIDE
REAPPRAISAL

Average Property Value
Median Property Value

Post-Reappraisal	
Average Property Value	\$586,545
Median Property Value	\$413,100



FACTORS CAN CHANGE

	FY26	Relation to Last Budget	Impact to Our H.T. Rate	Typical Change Until Adoption*
Homestead Property Yield [SA]	\$8,553	Increase	Positive	Minor
CLA [SA]	156%	Increase	Positive	Minor**
LTWADM	±1917	Decrease	Negative	Unknown***

***Assuming** that the legislature will change nothing.

****Equalization Study Results** are not in yet, and usually are reported to towns by early January.

*****We receive our LTWADM from the Agency of Education.**

19 AREA DISTRICTS

	Winooski	Area Districts Average	Area Districts Range
Total Operational Budget Increase (inc. SPED and other revenue, excludes federal grants)	4.18%	4.51%	1.24% - 12.15%
Total Ed Spending Increase (Ed Fund)	4.96%	6.14%	1.32% - 22%
Cost per LTWADM	\$15,233	\$14,236	\$11,083 - \$15,892
Projected Tax Rate	\$1.15	\$1.59	\$0.95 – \$2.16

This includes 19 districts and SU self-reporting as of 12/18/2024. Important Districts have not reported: Essex-Westford, Milton, Burlington, and South Burlington

Operational Budget

Board-Directed Target Range(3-5%)

\$33,306,812

Actual Percent Increase: 4.18%

TOTAL REDUCTION: \$971,134

Does not include the already-planned 600K reduction in operations, which brings the total reduction to \$1,571,134

HOW WILL WE GET THERE?

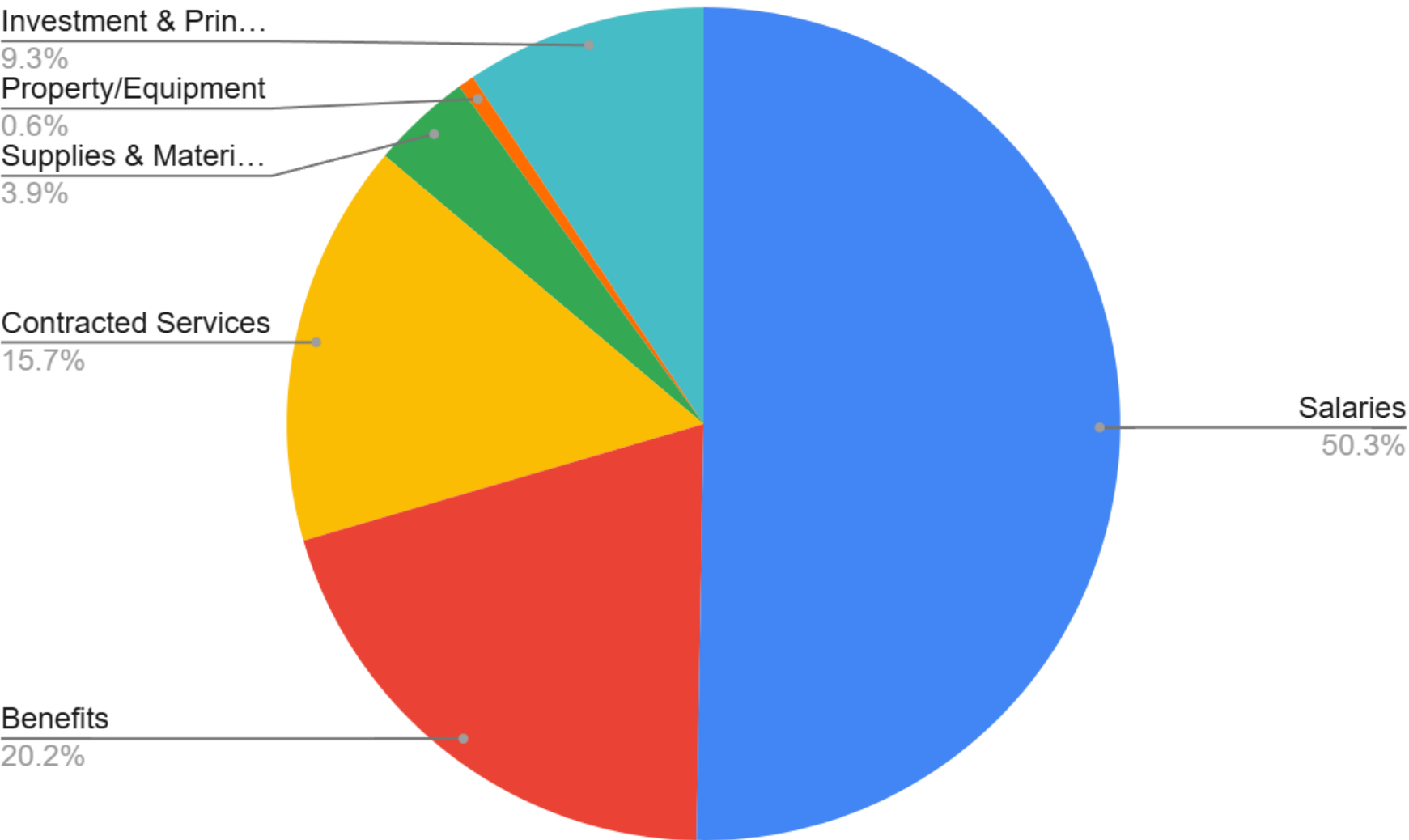
- **JFK:** 2 FTEs, 1 Licensed, 1 Non-licensed
- **ML:** Adjust 1 YR liaison to SY, 1 FTE to 0.60 FTE
- **SPED & PreK:** 1 FTE and reduction of contracted services
- **Operations and IT:** 2 FTEs and
- **MHS:** 1 FTE Social Studies, various other reassignments that result in additional 1-2 FTE reductions and a shift of CFP funded positions

WHAT DO WE STILL AFFORD?

- \$300K in debt reserve fund (yearly)
- \$300K in personnel from IDEA B (3 Support Staff and 1 Licensed Staff)
- 12% Increase in Health Insurance (\$473K)
- Already-Negotiated Salary Increases for Support Staff: 3.5%
- Adapting to building operations cost increase \$180K
- \$75K Additional Capital Reserve Funds (\$150K total)

Budget by Object: \$33,306,812

Percent Increase: 4.2%



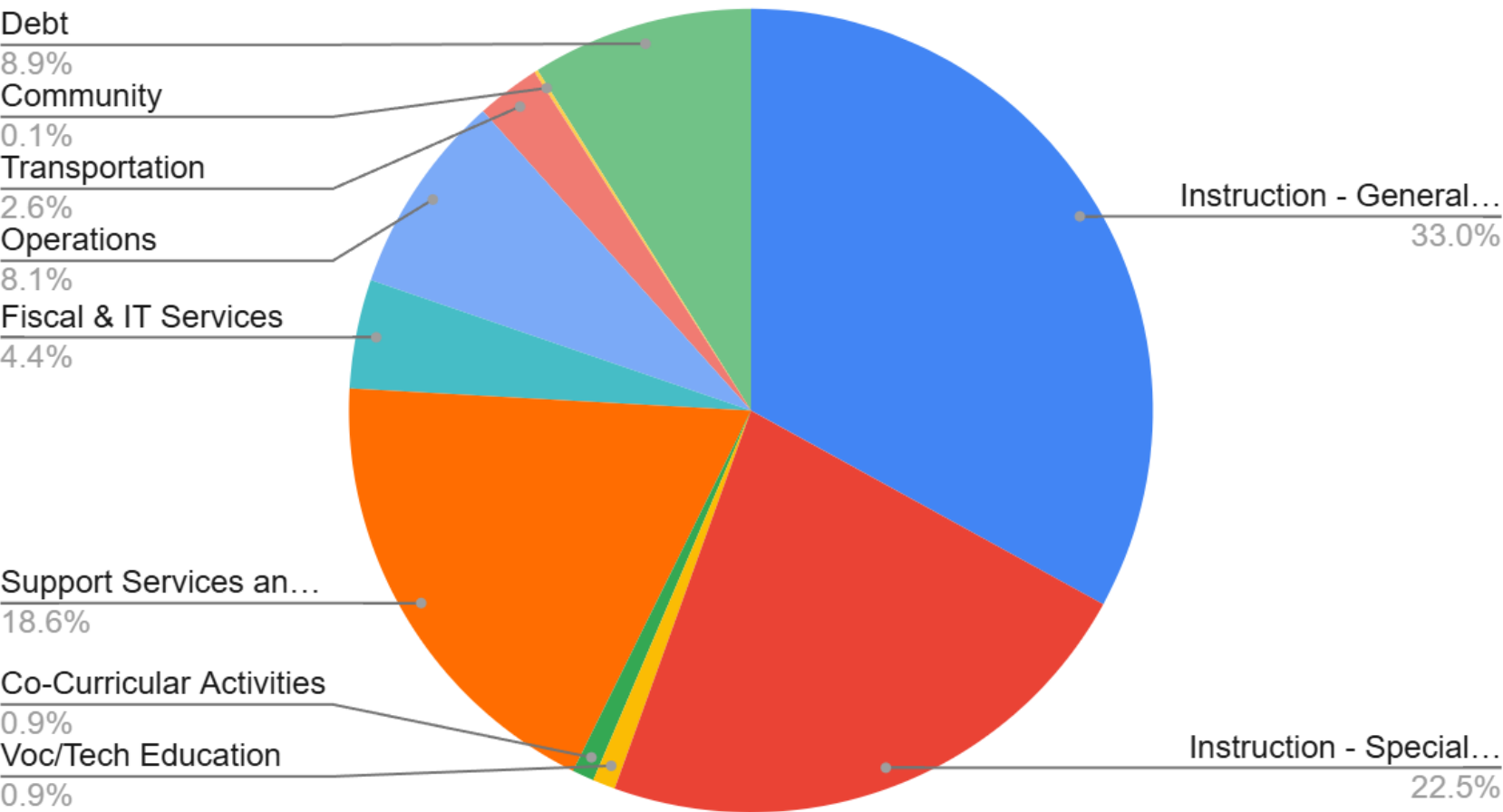
BREAKDOWN BY OBJECT

OBJECT	FY26 Proposed	% of Budget	FY25 Budget	% Increase
Salaries	\$16,744,661.14	50.27%	\$16,216,948.84	3.25%
Benefits	\$6,731,198.19	20.21%	\$6,017,949.83	11.85%
Contracted Services	\$5,213,501.03	15.65%	\$5,311,270.59	-1.84%
Supplies & Materials	\$1,296,197.33	3.89%	\$1,082,702.33	19.72%
Property/Equipment	\$208,190.01	0.63%	\$204,340.00	1.88%
Investment & Principal	\$3,113,065.13	9.35%	\$3,137,695.94	-0.78%
	\$33,306,812.83		\$31,970,907.53	4.18%

Budget by Function

(4.2% Increase)

FY26 Proposed



BREAKDOWN BY FUNCTION

FUNCTION	FY26 Proposed	% of BUDGET	FY25 Budget	% Increase
Instruction - General Education	\$10,992,885.86	33.00%	\$10,443,210.93	5.26%
Instruction - Special Education	\$7,495,353.84	22.50%	\$6,769,309.72	10.73%
Voc/Tech Education	\$303,862.00	0.91%	\$303,862.00	0.00%
Co-Curricular Activities	\$292,738.90	0.88%	\$287,520.00	1.82%
Support Services and Administration	\$6,188,736.31	18.58%	\$6,047,180.62	2.34%
Fiscal & IT Services	\$1,461,145.71	4.39%	\$2,139,390.04	-31.70%
Operations	\$2,703,520.02	8.12%	\$2,213,456.46	22.14%
Transportation	\$851,860.29	2.56%	\$709,017.82	20.15%
Community	\$49,000.00	0.15%	\$49,000.00	0.00%
Debt	\$2,967,709.90	8.91%	\$3,008,959.94	-1.37%
Total	\$33,306,812.83		\$31,970,907.53	4.18%



	Option 1	Option 2	Option 3	Option 4
Total Budget	Recommended Reductions only \$33,843,276	Board-Directed 3-5% Range \$33,306,812	Inflationary Increase \$32,738,209	Level Funding \$31,970,907
Total Change	5.90%	4.20%	2.40%	0%
Tax Change	Likely to decrease to \$1.17*	Likely to decrease to \$1.15*	Likely to decrease to \$1.13*	Likely to decrease to \$1.09*
	Operations & IT <ul style="list-style-type: none">• 1 IT• 1 Operations Middle/High School <ul style="list-style-type: none">• 1 Social Studies (retirement)• 1 Math (reassignments and shift in programming no staff reduction)	JFK <ul style="list-style-type: none">• 1 Licensed• 1 Non-licensed Multilingual Department <ul style="list-style-type: none">• Adjust 1 year-round to school year (based on caseload)• Adjust 1 school year from 1.0 to 0.6 (based on caseload) SPED & PreK <ul style="list-style-type: none">• 1 Special Educator• Reduction of Contracted Services Operations & IT <ul style="list-style-type: none">• 1 IT based on workloads and needs of the district• 1 Operations (based on vacancy for over 12 months) Middle/High School <ul style="list-style-type: none">• 1 Social Studies (retirement)• 1 Math (reassignments and shift in programming no staff reduction)	JFK <ul style="list-style-type: none">• 2 Licensed• 1 Non-licensed Multilingual Department <ul style="list-style-type: none">• Adjust 1 year-round to school year (based on caseload)• Adjust 1 school year from 1.0 to 0.6 (based on caseload)• 1-2 ML Licensed Staff SPED & PreK <ul style="list-style-type: none">• 1 Special Educator• Reduction of Contracted Services Operations & IT <ul style="list-style-type: none">• 1 IT based on workloads and needs of the district• 1 Operations (based on vacancy for over 12 months)• 1 administration Middle/High School <ul style="list-style-type: none">• 1 Social Studies (retirement)• 1 Math (reassignments and shift in programming no staff reduction)• 2 Additional FTEs	JFK <ul style="list-style-type: none">• 2 Licensed, 2 Non-licensed Multilingual Department <ul style="list-style-type: none">• Adjust 1 year-round to school year (based on caseload)• Adjust 1 school year from 1.0 to 0.6 (based on caseload)• 3 ML Licensed Staff SPED & PreK <ul style="list-style-type: none">• 2 Special Educator• Reduction of Contracted Services Operations & IT <ul style="list-style-type: none">• Significant Busing Reduction• 1 IT based on workloads and needs of the district• 2 Operations (based on vacancy for over 12 months)• 2 administration Middle/High School <ul style="list-style-type: none">• 1 Social Studies• 1 Math• 3 Support Staff• 2 Additional Licensed FTEs

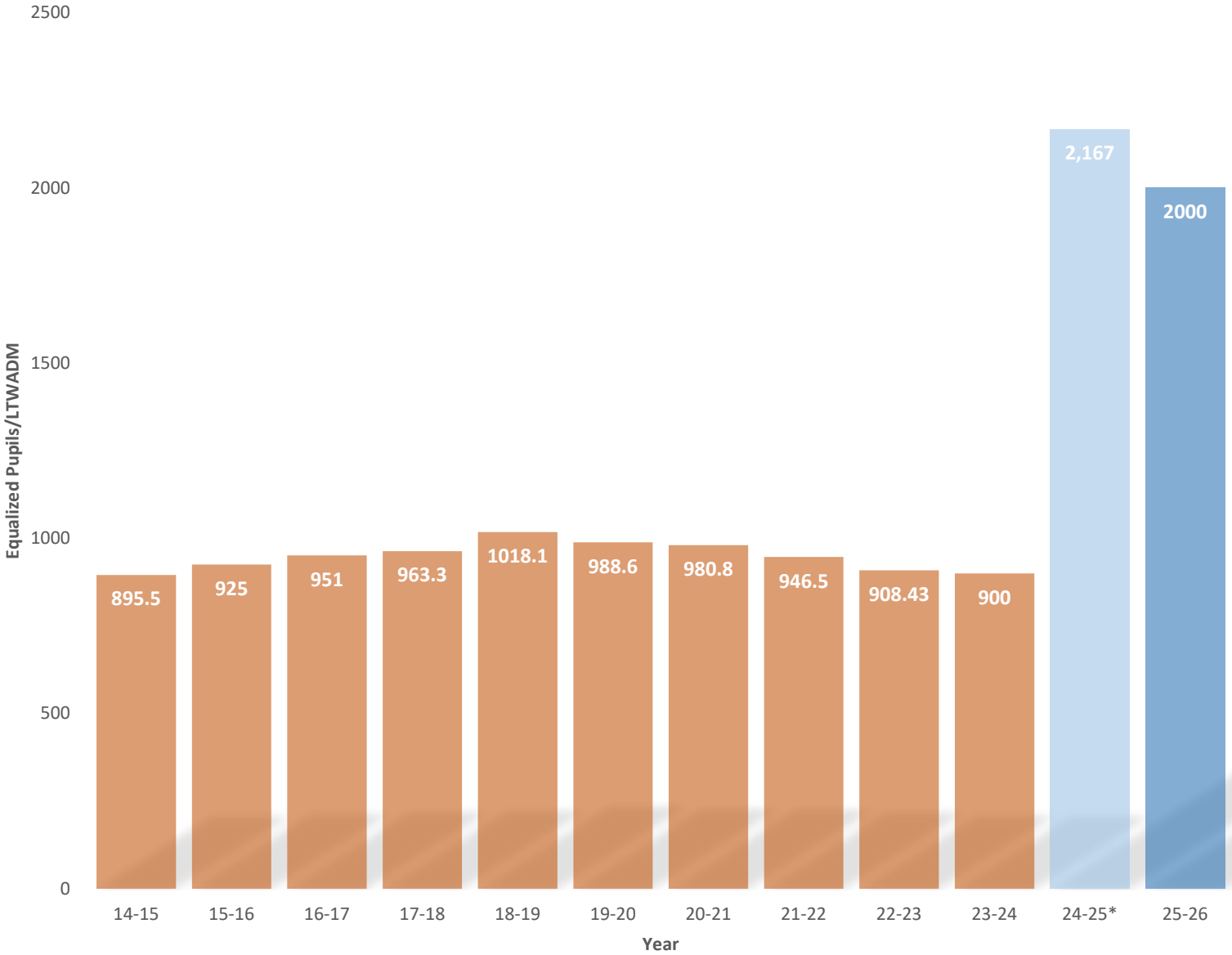
*This assumes a LTWADM of 2000, which is higher than what has been received from the AOE so far. Caution is advised.

PROJECTED TAX

OPTION 1			OPTION 2			OPTION 3			OPTION 4		
Home Price	FY 2025 tax (Current Year)	FY 2026 tax (Upcoming)	Home Price	FY 2025 tax (Current Year)	FY 2026 tax (Upcoming)	Home Price	FY 2025 tax (Current Year)	FY 2026 tax (Upcoming)	Home Price	FY 2025 tax (Current Year)	FY 2026 tax (Upcoming)
\$ 250,000	\$ 3,150	\$ 2,925	\$ 250,000	\$ 3,150	\$ 2,875	\$ 250,000	\$ 3,150	\$ 2,825	\$ 250,000	\$ 3,150	\$ 2,725
\$ 300,000	\$ 3,780	\$ 3,510	\$ 300,000	\$ 3,780	\$ 3,450	\$ 300,000	\$ 3,780	\$ 3,390	\$ 300,000	\$ 3,780	\$ 3,270
\$ 350,000	\$ 4,410	\$ 4,095	\$ 350,000	\$ 4,410	\$ 4,025	\$ 350,000	\$ 4,410	\$ 3,955	\$ 350,000	\$ 4,410	\$ 3,815
\$ 400,000	\$ 5,040	\$ 4,680	\$ 400,000	\$ 5,040	\$ 4,600	\$ 400,000	\$ 5,040	\$ 4,520	\$ 400,000	\$ 5,040	\$ 4,360
\$ 450,000	\$ 5,670	\$ 5,265	\$ 450,000	\$ 5,670	\$ 5,175	\$ 450,000	\$ 5,670	\$ 5,085	\$ 450,000	\$ 5,670	\$ 4,905
\$ 500,000	\$ 6,300	\$ 5,850	\$ 500,000	\$ 6,300	\$ 5,750	\$ 500,000	\$ 6,300	\$ 5,650	\$ 500,000	\$ 6,300	\$ 5,450
\$ 550,000	\$ 6,930	\$ 6,435	\$ 550,000	\$ 6,930	\$ 6,325	\$ 550,000	\$ 6,930	\$ 6,215	\$ 550,000	\$ 6,930	\$ 5,995
\$ 600,000	\$ 7,560	\$ 7,020	\$ 600,000	\$ 7,560	\$ 6,900	\$ 600,000	\$ 7,560	\$ 6,780	\$ 600,000	\$ 7,560	\$ 6,540
\$ 650,000	\$ 8,190	\$ 7,605	\$ 650,000	\$ 8,190	\$ 7,475	\$ 650,000	\$ 8,190	\$ 7,345	\$ 650,000	\$ 8,190	\$ 7,085
\$ 700,000	\$ 8,820	\$ 8,190	\$ 700,000	\$ 8,820	\$ 8,050	\$ 700,000	\$ 8,820	\$ 7,910	\$ 700,000	\$ 8,820	\$ 7,630
\$ 750,000	\$ 9,450	\$ 8,775	\$ 750,000	\$ 9,450	\$ 8,625	\$ 750,000	\$ 9,450	\$ 8,475	\$ 750,000	\$ 9,450	\$ 8,175
\$ 800,000	\$ 10,080	\$ 9,360	\$ 800,000	\$ 10,080	\$ 9,200	\$ 800,000	\$ 10,080	\$ 9,040	\$ 800,000	\$ 10,080	\$ 8,720

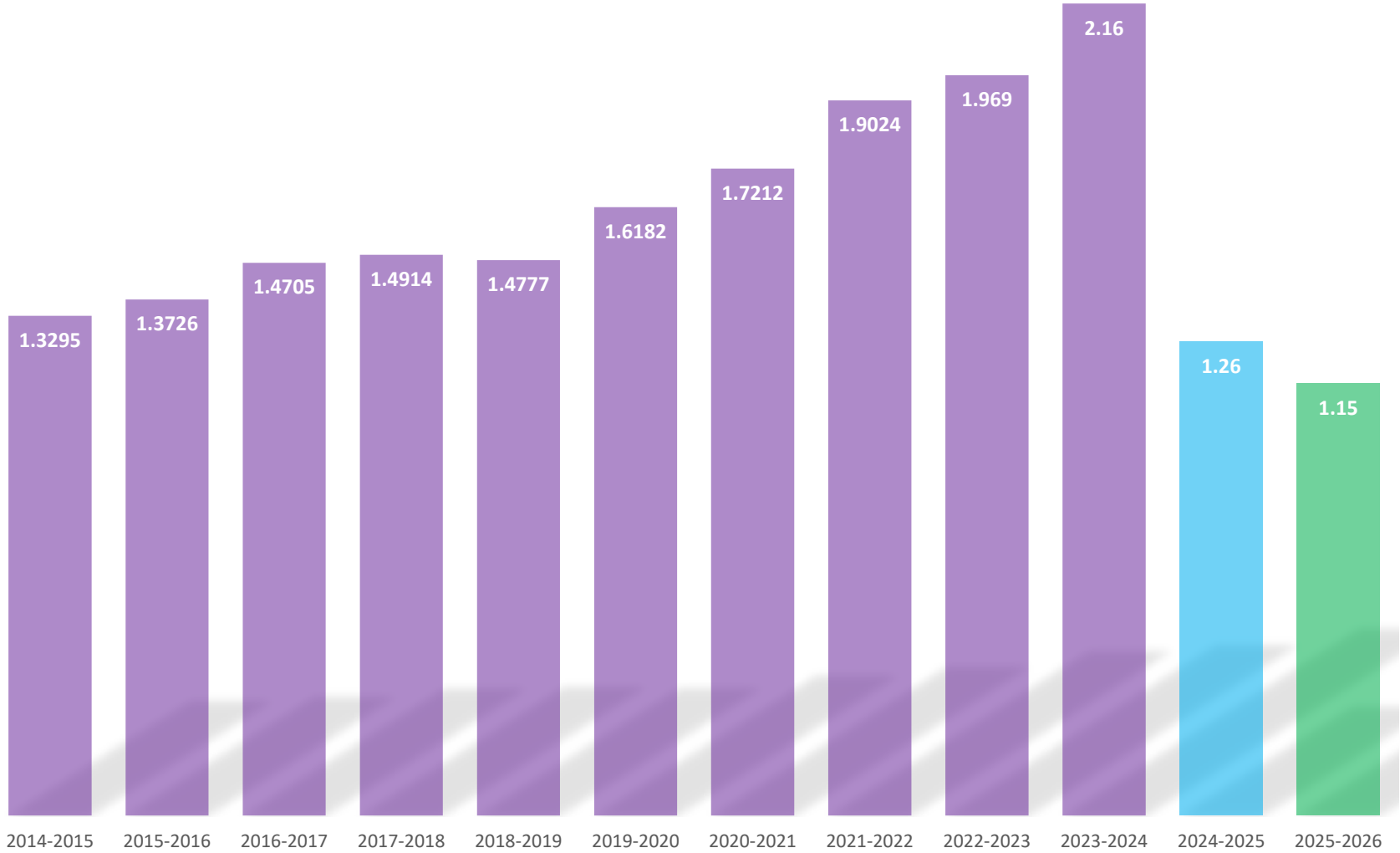
EQUALIZED PUPILS

The term “Equalized Pupils” was replaced by “Weighted Long Term Membership” starting this fiscal year. The new LTWADM draft number received from the state in December was significantly lower than expected. We are using 2000 for now assuming that the final number will not be lower than that.



HOMESTEAD TAX RATE AFTER SACLA

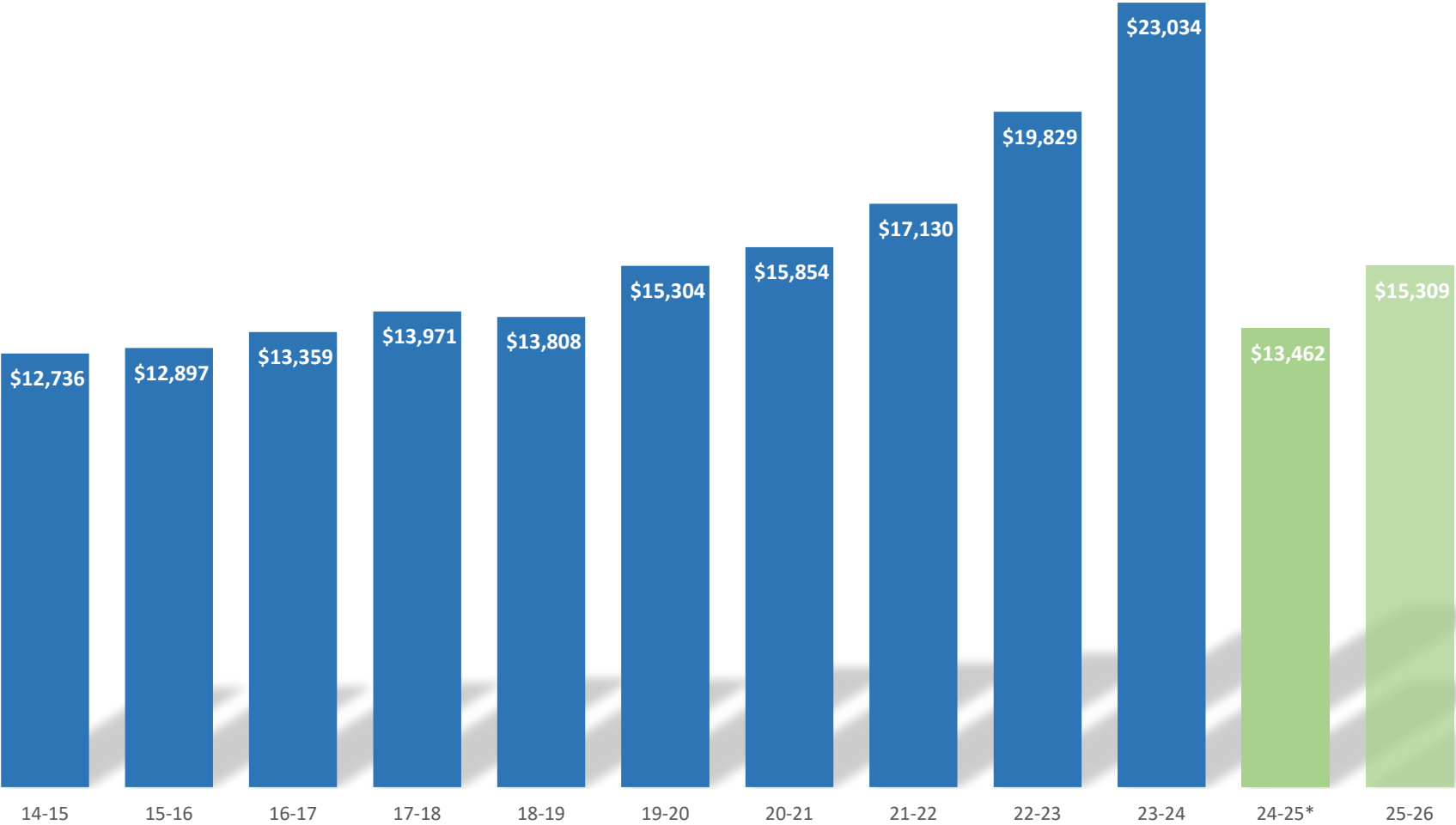
Actual Homestead Tax Rates are now calculated by using the district's Equalized Homestead Tax Rate (explained in a separate slide) and dividing it by city's State-Adjusted CLA. The significant decrease observed in the 25 fiscal year is due to the effects of Act 127, which provided more tax capacity to Winooski through the new way pupil weights are calculated.



SPENDING PER
EQUALIZED
PUPIL AND
LTWADM

Per Eq Pupil/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. Our spending per LTWADM is higher this year due to a lower weighted ADM and a higher ed spending in the proposed budget.





THANK YOU