



WINOOSKI SCHOOLS
We are the future.



WSD FY 27
BUDGET



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BUDGET ADOPTION TIMELINE

	Date	Focus
1 BUDGET ASSUMPTIONS, CONTEXT, AND FIRST DRAFT SCENARIOS	10/08	FY25 Budget Context Presentation
	12-Nov	FY25 Budget Context Presentation II Presentation of Budget Version I: Level Taxes*, Level Services (grants and no grants), Leaner Services, and Inflationary Increase. Implications of each.
2 BUDGET DELIBERATION	3-Dec	Budget Q & A, Presentation of Budget Version II, Modeling Tax Rate with Forecasted Yield and SA-CLA
	10-Dec	Budget Q & A, Presentation of Budget Version III
	17-Dec	Budget Q & A, Presentation of Budget Version IV
	7-Jan	Budget Q&A, Presentation Final Budget
3 BUDGET ADOPTION	14-Jan	Adopt Budget
4 ANNUAL REPORT, WARNING, AND VOTE	16-Jan	Annual Report Ready to Print, Budget Flyer to Printer
	21-Jan	Post Annual Meeting Warning
	28-Jan	Annual Report Distributed
	11-Feb	Budget Flyer Distributed
	2-Mar	Annual Meeting
	3-Mar	Budget Vote



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.

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. =

$$\frac{ES}{SA-Y_{[S-CLA*Y]}}$$

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..."

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

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

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.



KEY BUDGET PRESSURES

WSD Building Upgrade: USDA Loan Payment \$2.9million
USDA Reserve Account: \$300,000 required

Personnel

- Wages
- Benefits

Inflation

- 2025: 3.2%
- 2026: 2.5%

Special Education

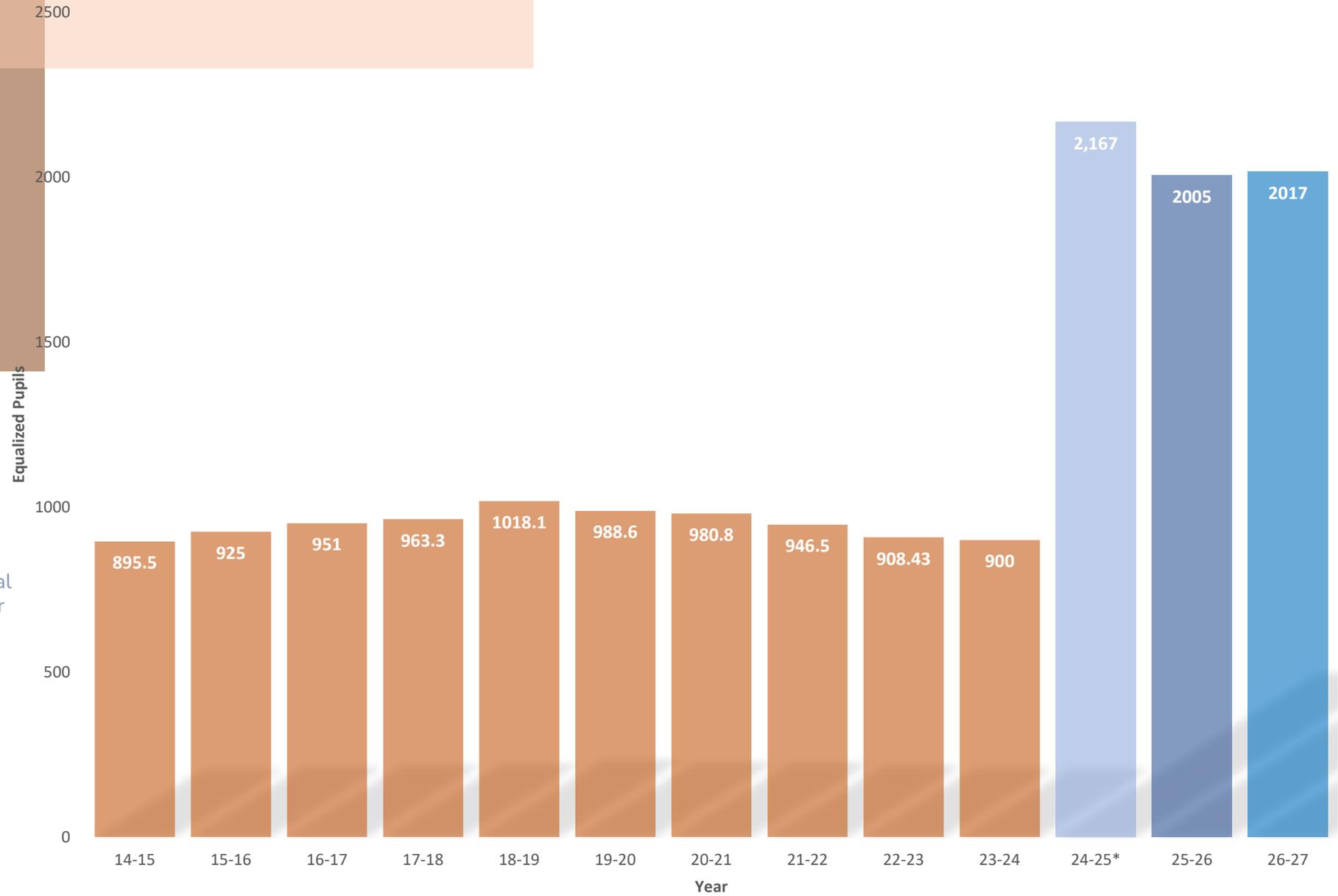
- Out-of-district placements
- Increase in services for IEP requirements

Preschool

- Independent providers
- Impact of Act 166

Threats to Federal Funds

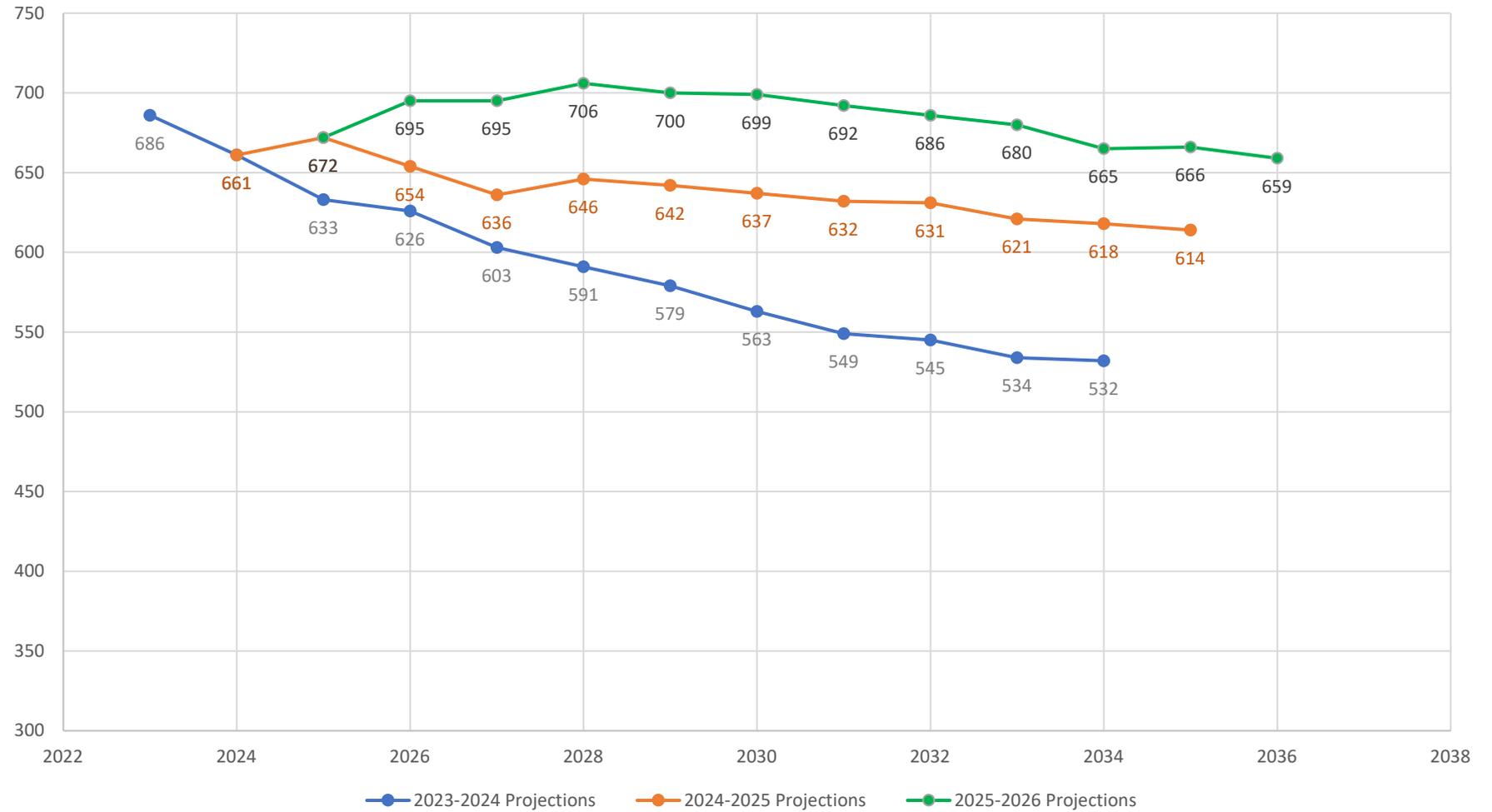
EQUALIZED OR WEIGHTED PUPILS



The term “Equalized Pupils” was replaced by “Weighted Long Term Membership” starting in the 2025 fiscal year. The new LTWADM draft number received from the state reflects state-wide changes in how the weights are being applied, particularly for poverty.

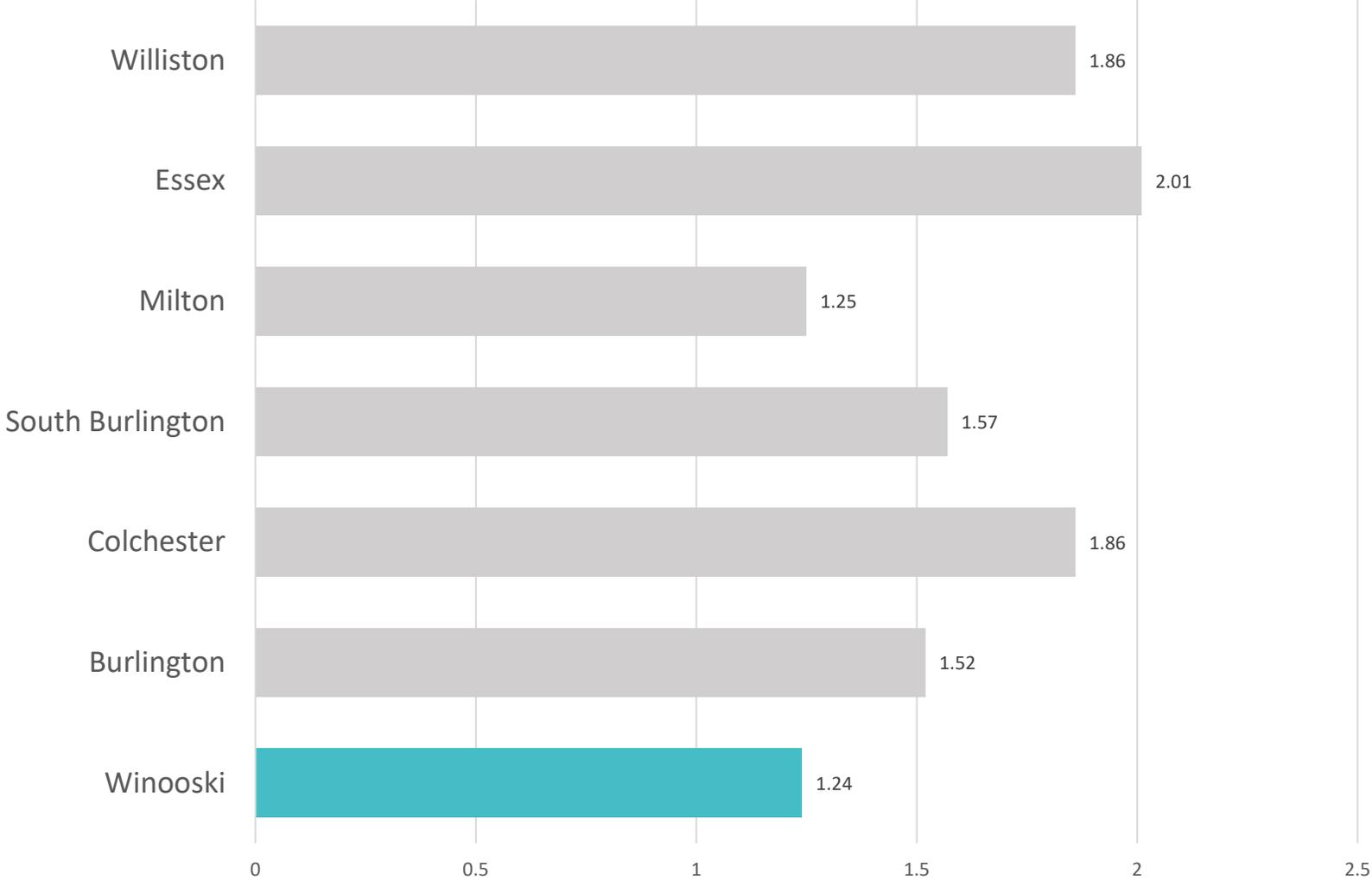
STABLE NESDEC PROJECTIONS

NESDEC Projections have shifted since last year: While the 2024 projections saw a loss of 129 students over 10 years, the updated projections see a loss of about 36.



HOMESTEAD TAX RATE COMPARISON

FY 26 Homestead Tax Rate



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 2025 fiscal year is because of Act 127, which provided more tax capacity to Winooski through the new way pupil weights are calculated.

	Winooski	Burlington	Colchester	South Burlington	Milton	Essex	Williston
■ FY 26 Homestead Tax Rate	1.24	1.52	1.86	1.57	1.25	2.01	1.86

BUDGET SCENARIOS FOR FY 27

	Total Operational Budget	% Change	Description	Add.	Red.	Potential Tax Rate Impact
Level Services w/Total Loss of Grants	\$ 37,499,066.00	13%	All services and staffing as current year in the worst-case scenario of losing all federal money	NO	NO	Increase by 13%
Level Services w/Partial Loss of Grants	\$ 36,079,066.00	8.4%	All services as the current year with realistic and partial loss of federal and state grants	NO	NO	Increase by 9%
Level Services w/ Grants Intact	\$ 35,099,066.15	5.4%	All services as the current year with no loss of federal and state grants	NO	NO	Increase by 5.3%
Inflationary Growth	\$ 34,355,003.67	3.2%	Level Funding plus inflation according to the US Bureau of Labor Statistics for New England	Reass.	YES	Increase by 3%
Level Taxes	\$ 33,460,066.15	0.5%	Operational Budget necessary to keep the Homestead Tax Rate at 1.24.	Reass.	YES	Same
Level Funding	\$ 33,289,732.24	0%	Operational Budget identical to FY 26	NO	YES	Decrease by 1%

- Last year, we increased the budget by 4.13% yet reduced the tax rate by 2 cents
- If we were to increase the budget by 4.13% this time, taxes would go up.



THANK YOU