



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

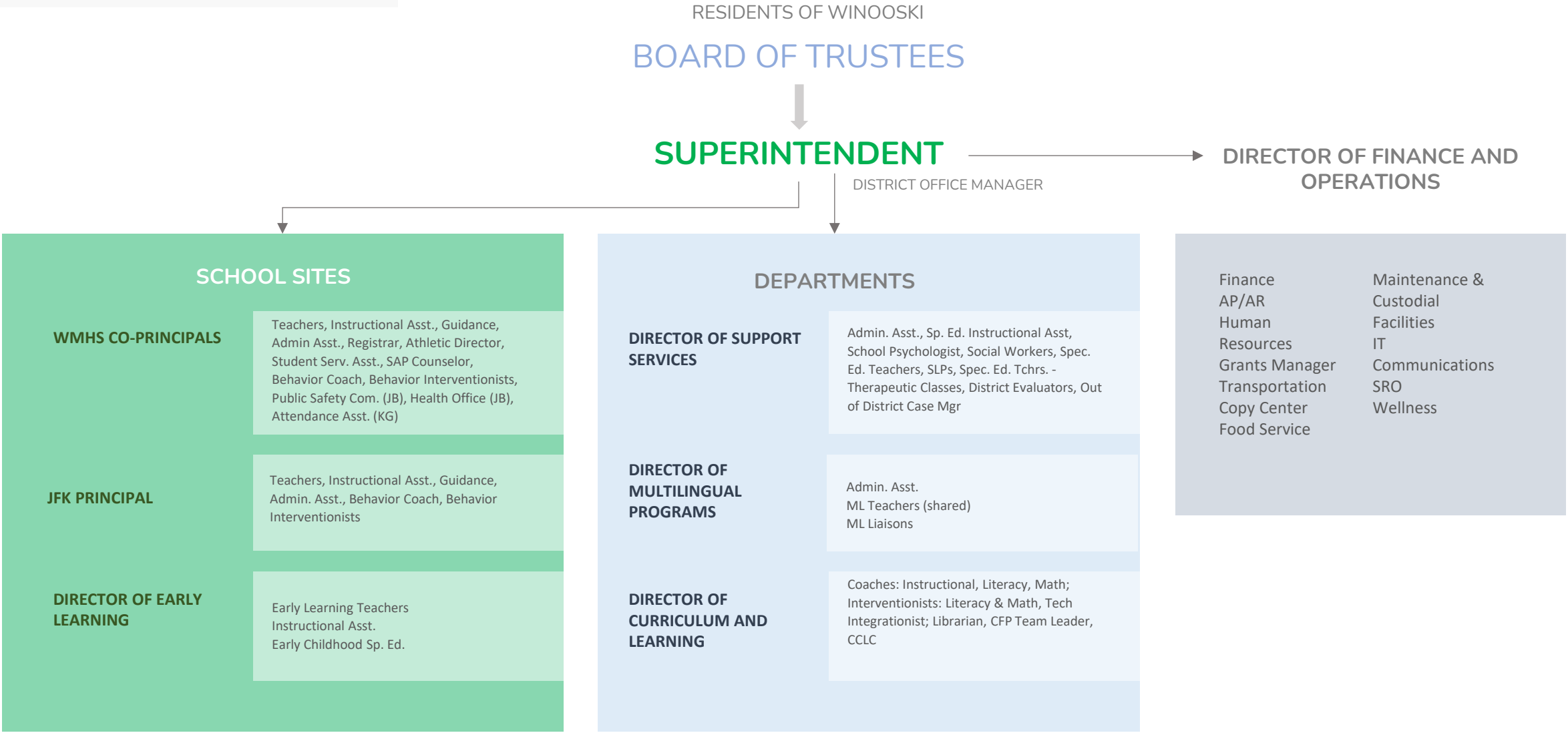


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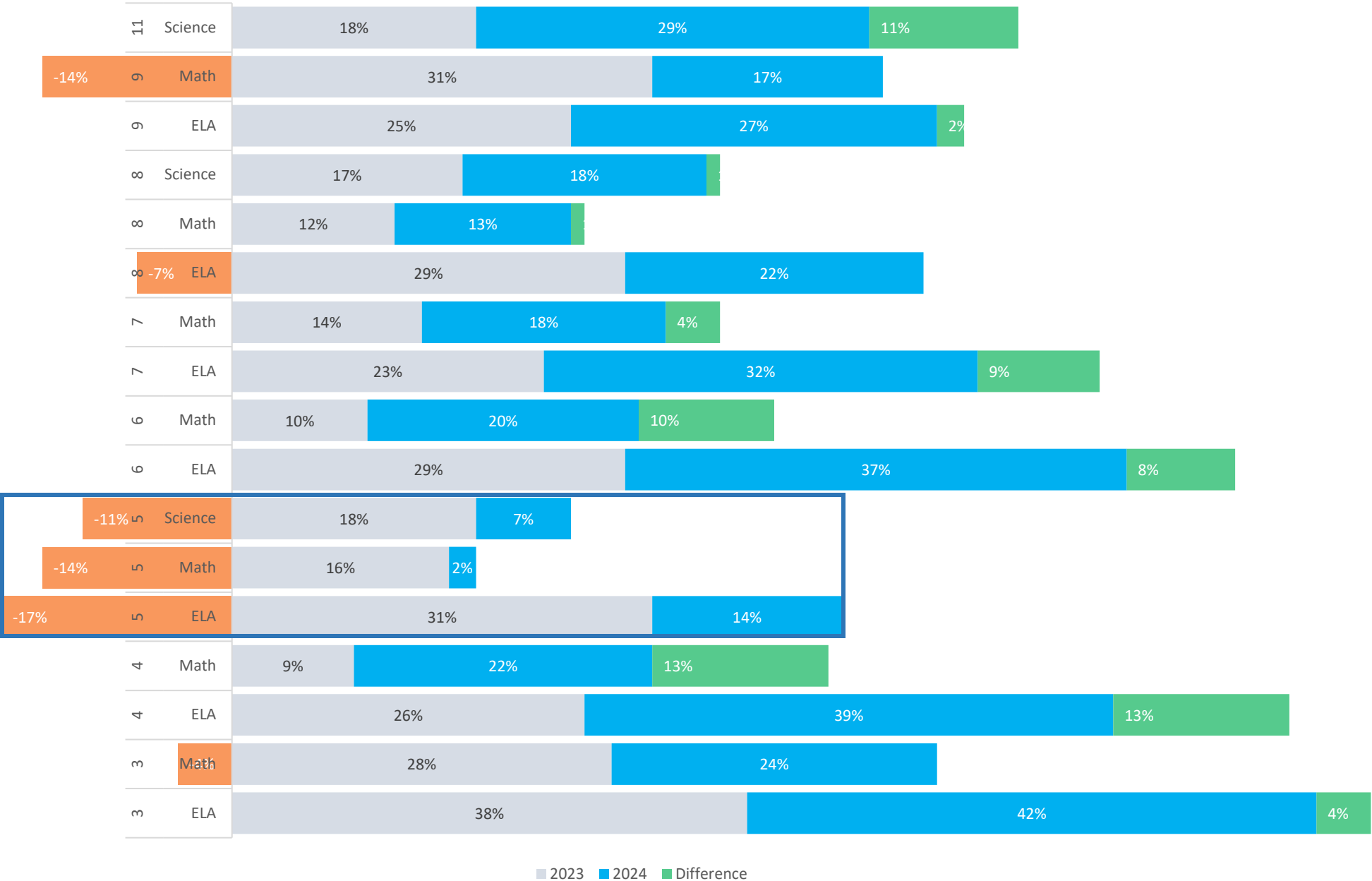
FY 26 BUDGET TIMELINE

		Date	Focus
1	BUDGET ASSUMPTIONS, CONTEXT, AND BASELINE	10/09 and 11/13	FY25 Budget Context Presentation, 2 Parts
		27-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
		20-Dec	Budget Q & A, Presentation of Budget Version V
		2-Jan	Board receives Tax Rate model with January CLA, emergency meeting scheduled if needed
3	BUDGET ADOPTION	8-Jan	Adopt Budget
4	ANNUAL REPORT, WARNING, AND VOTE	15-Jan	Annual Report Ready to Print
		22-Jan	Post Annual Meeting Warning
		29-Jan	Annual Report Distributed
		3-Feb	Budget Flyer to Printer
		12-Feb	Budget Flyer Distributed
		3-Mar	Annual Meeting
		4-Mar	Budget Vote

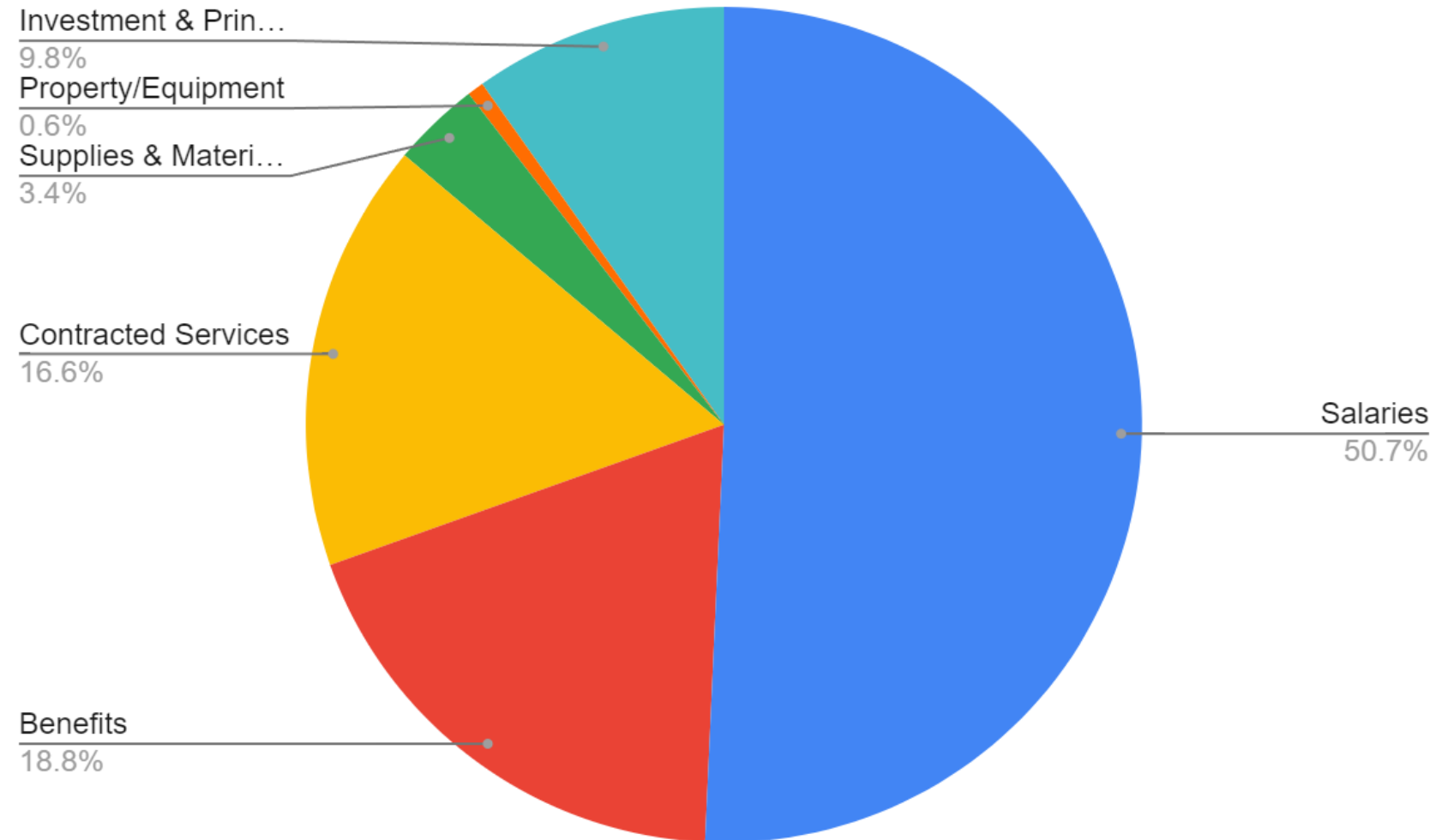
WSD ORGANIZATIONAL CHART



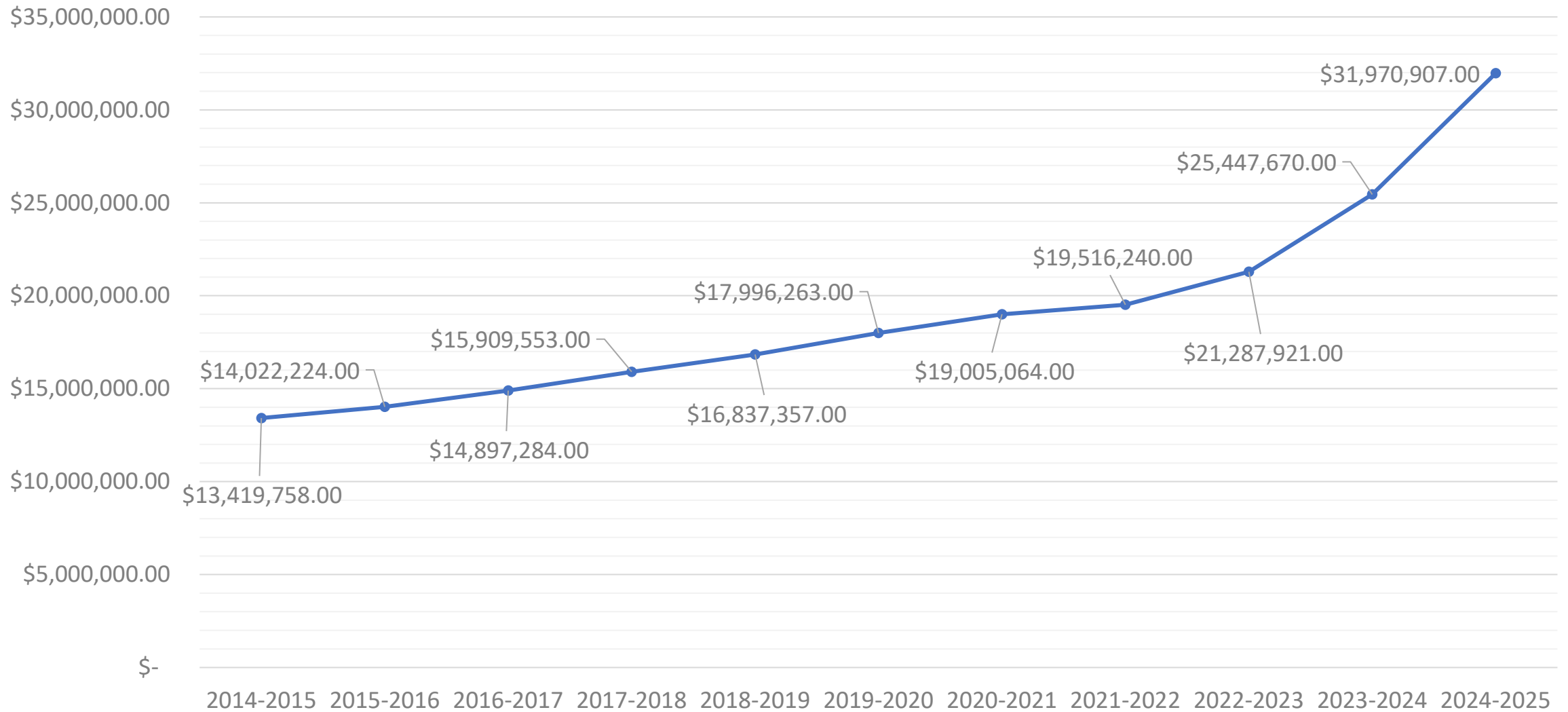
WINOOSKI VTCAP SCORES - TWO MOST RECENT YEARS



WSD FY 25 Investments by Object



WSD Operating Budget Trend



WSD Staffing Ratios

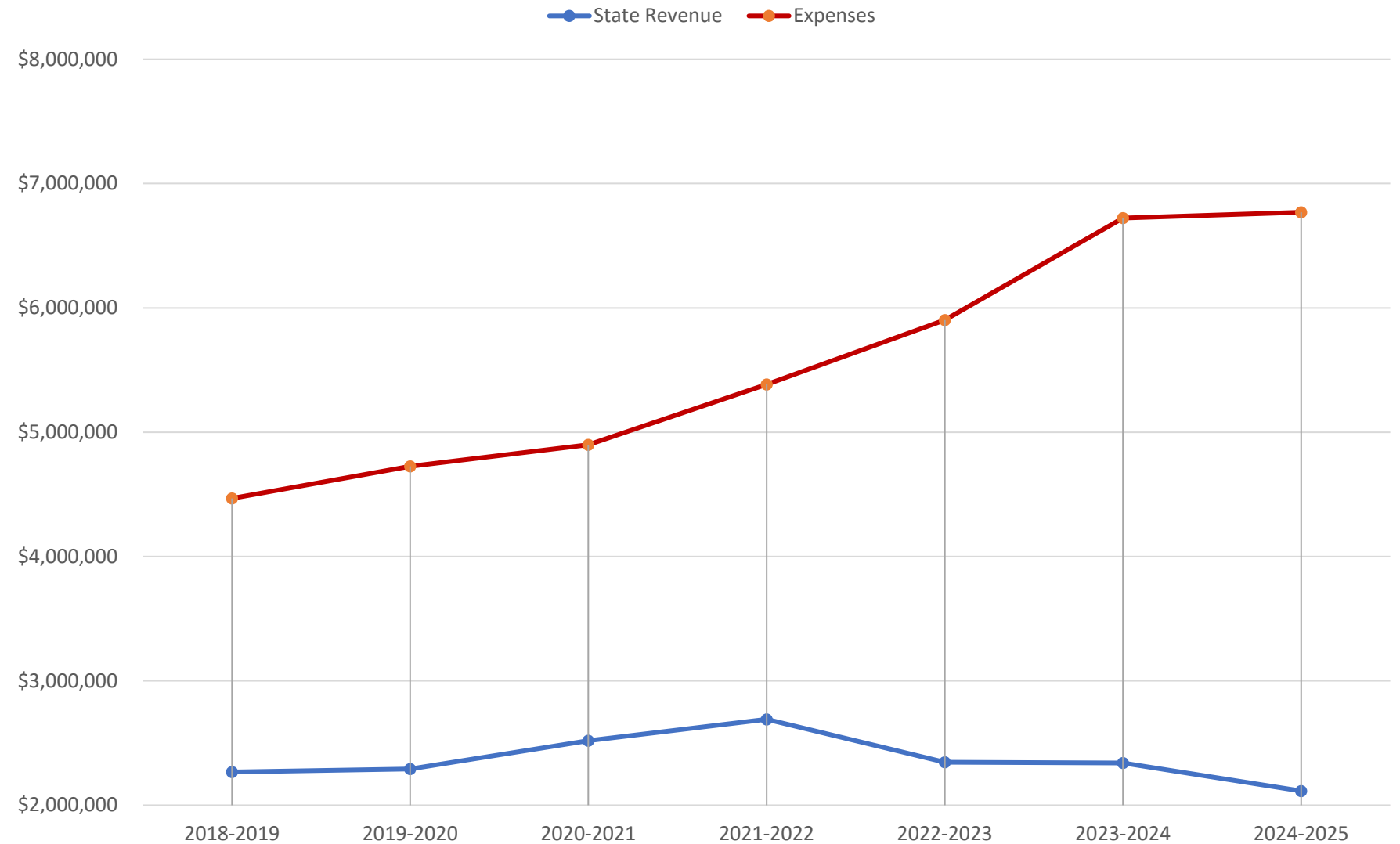
Students: 776
Staff: 259

- 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

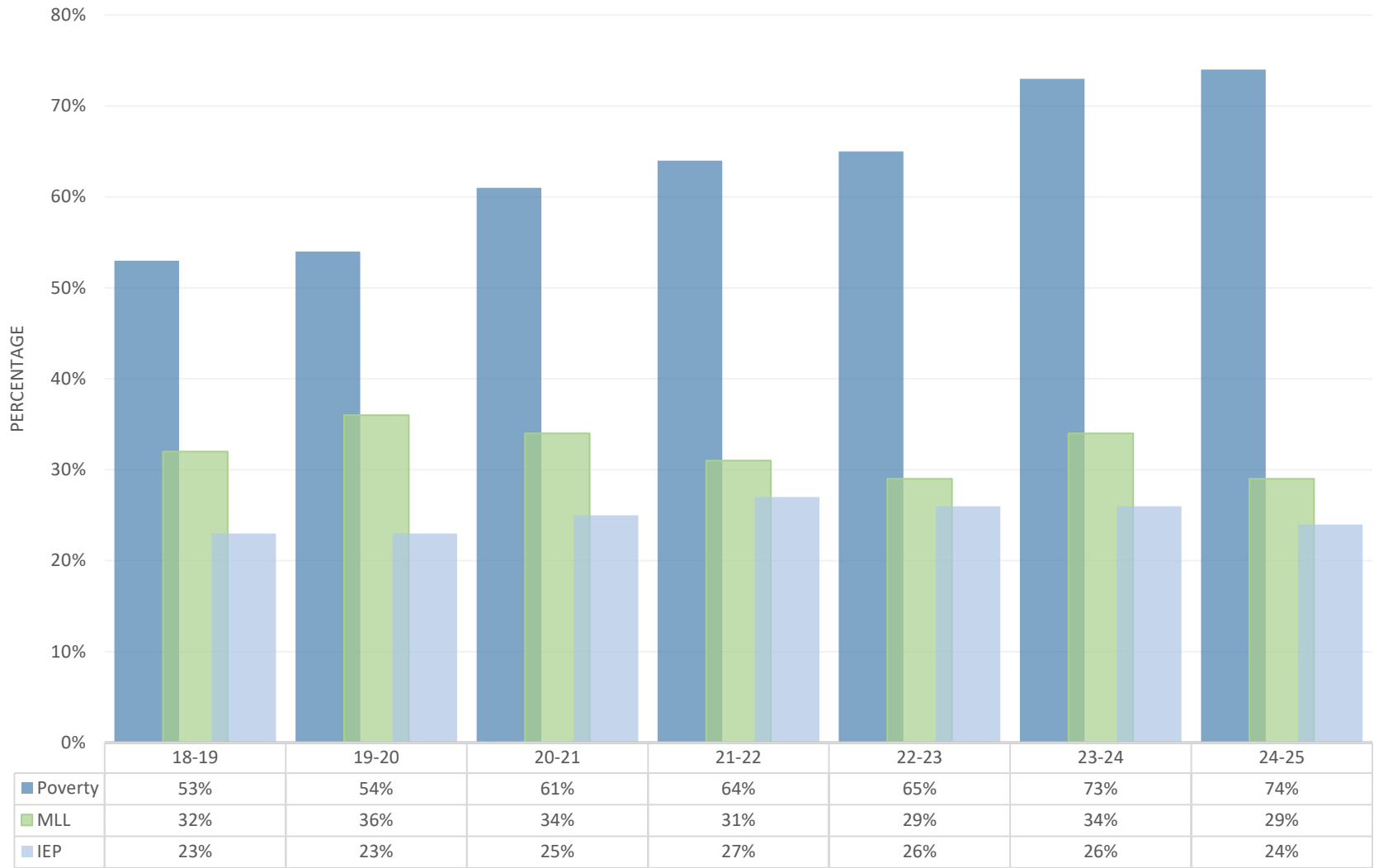
Act 173 moved away from reimbursements for special education costs to a block grant based on the total number of students in a school district.



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

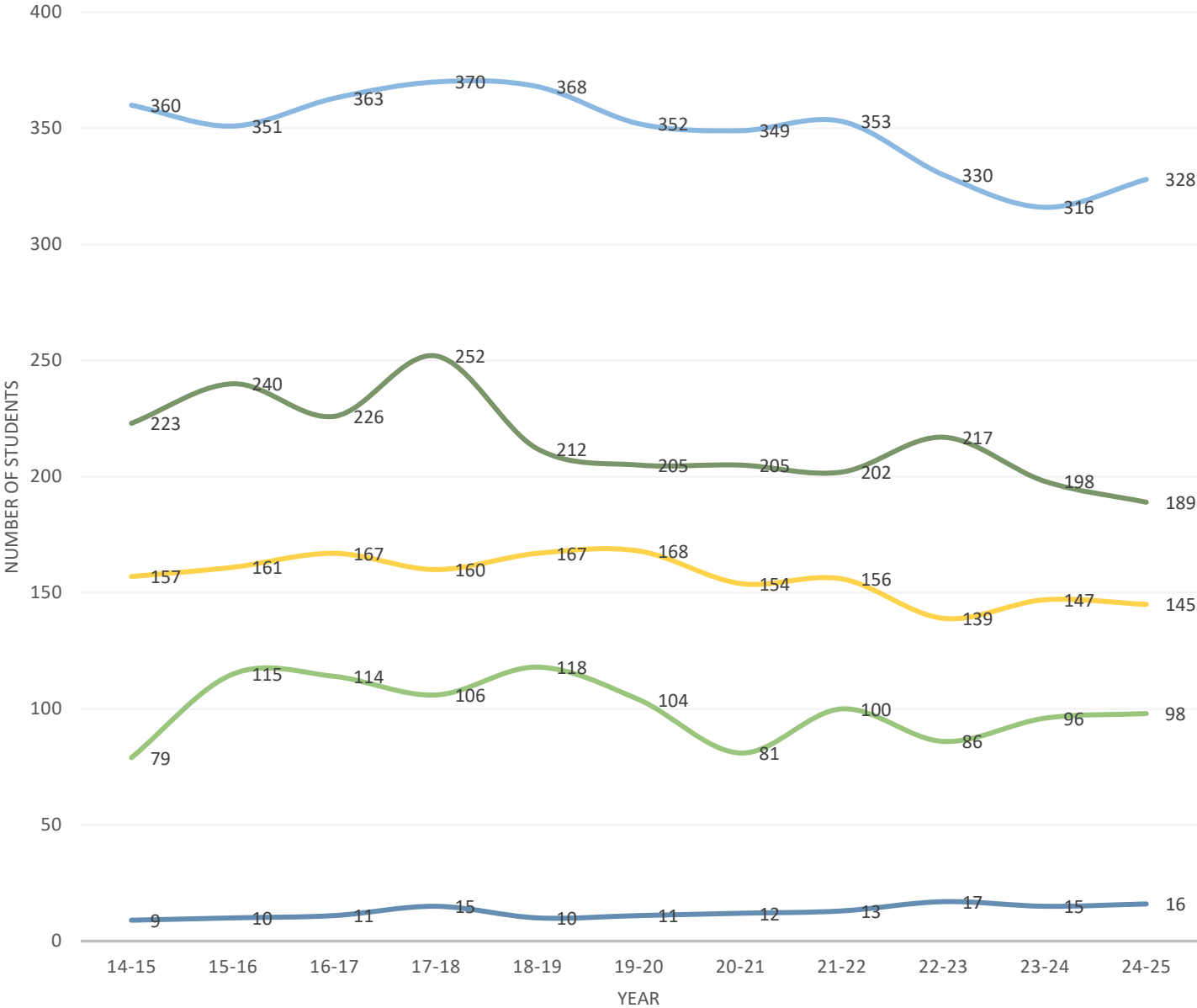


ENROLLMENT TRENDS BY SCHOOL SITE

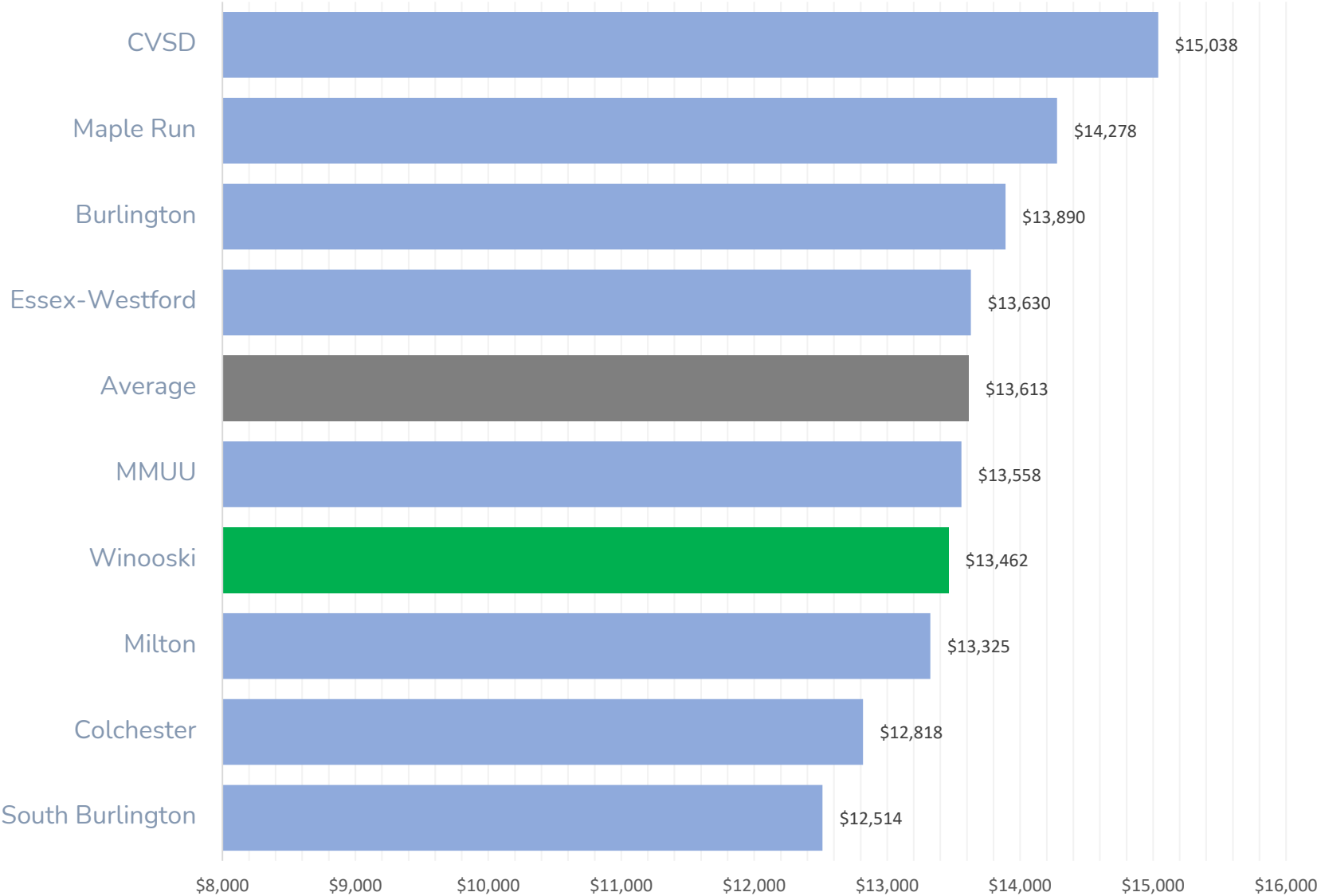
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- PreK
- JFK
- MS
- HS
- Tuitioned Students



ED SPENDING
COMPARISON
F 25



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. =

$$\frac{ES}{SA-Y}$$

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

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

SA-CLA: State-adjusted Common Level of Appraisal is 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.

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