



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.

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	

Level Services Scenario: \$34,277,948

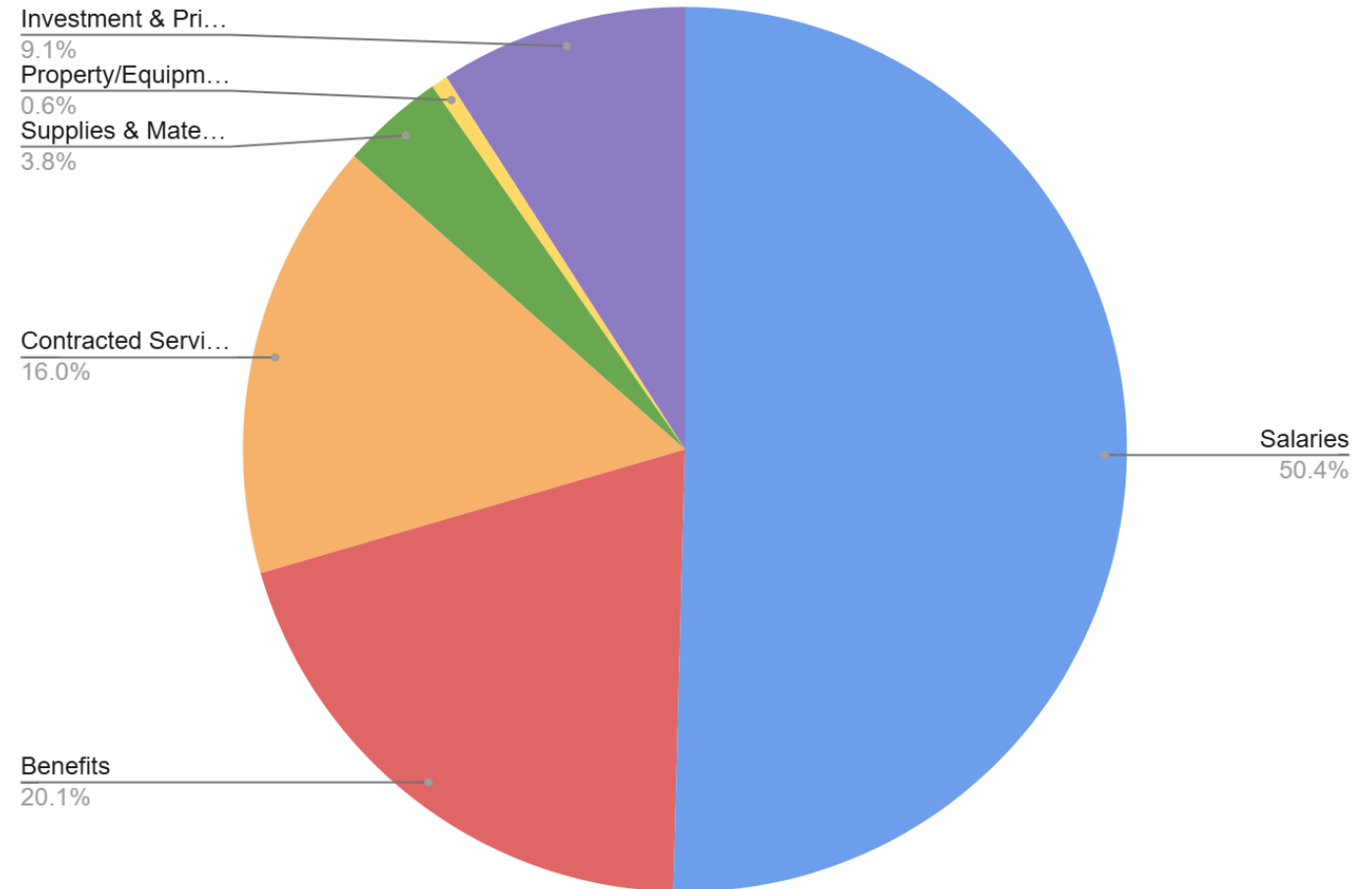
Percent Increase: 7.2%

NOTABLE INCREASES:

- \$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) and 4% Workers Comp Insurance (\$6K)
- Already-Negotiated Salary Increases for Support Staff: 3.5%
- Building operations cost increase \$180K
- \$150K Additional Reserve Funds

NOTABLE REDUCTIONS:

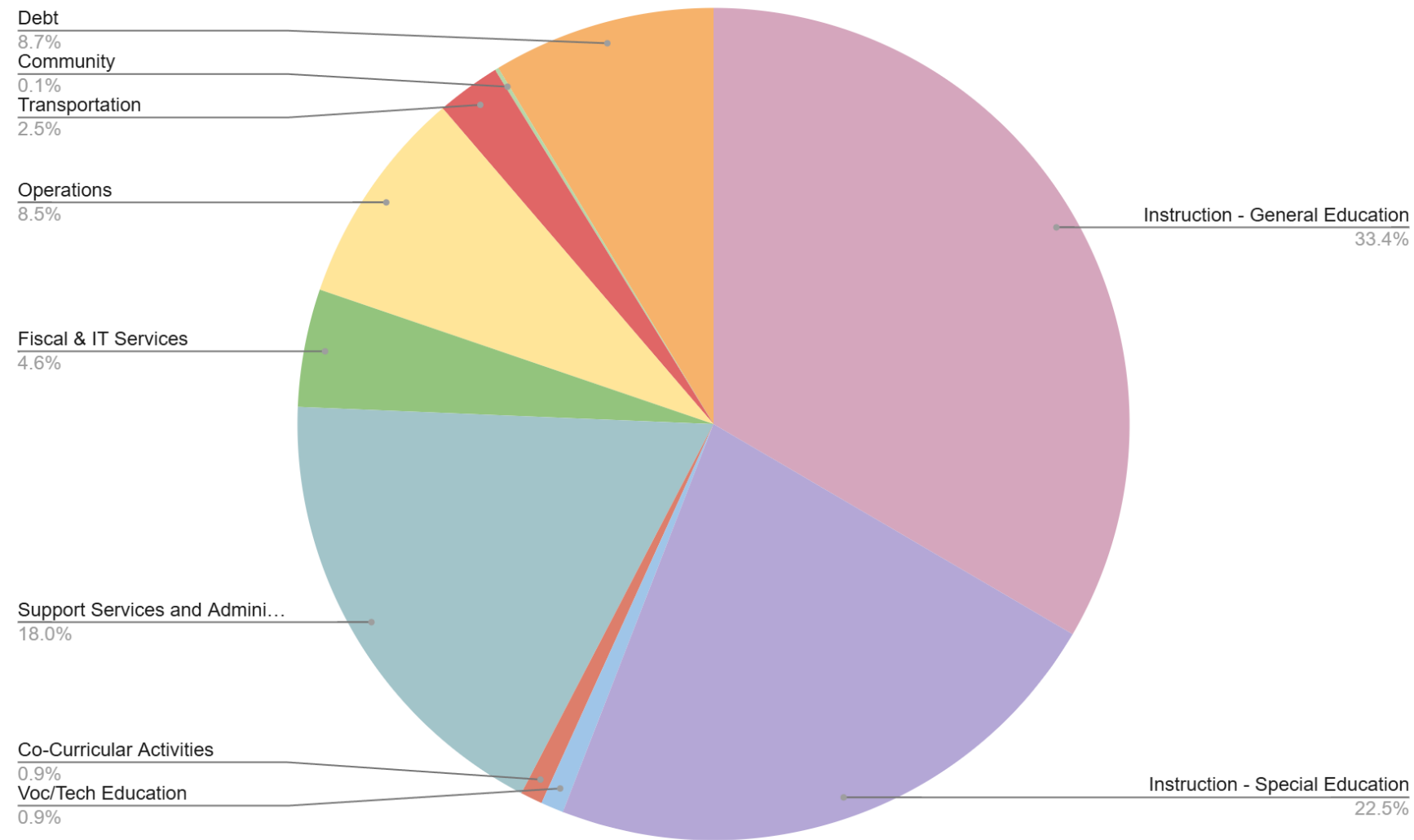
- \$600K one-time network and IT 2025 allocation



BREAKDOWN BY OBJECT

Object	FY26 Proposed	% of Budget	FY25 Budget	% Increase
Salaries	\$17,284,439.89	50.42%	\$16,216,948.84	6.58%
Benefits	\$6,877,143.13	20.06%	\$6,017,949.83	14.28%
Contracted Services	\$5,498,912.03	16.04%	\$5,311,270.59	3.53%
Supplies & Materials	\$1,296,197.33	3.78%	\$1,082,702.33	19.72%
Property/Equipment	\$208,190.01	0.61%	\$204,340.00	1.88%
Investment & Principal	\$3,113,065.13	9.08%	\$3,137,695.94	-0.78%
	\$34,277,947.52		\$31,970,907.53	7.22%

Budget by Function



BREAKDOWN BY FUNCTION

FUNCTION	FY26 Proposed	% of Budget	FY25 Budget	% Increase
Instruction - General Education	\$11,457,038.83	33.42%	\$10,443,210.93	9.71%
Instruction - Special Education	\$7,703,776.86	22.47%	\$6,769,309.72	13.80%
Voc/Tech Education	\$303,862.00	0.89%	\$303,862.00	0.00%
Co-Curricular Activities	\$292,738.90	0.85%	\$287,520.00	1.82%
Support Services and Administration	\$6,176,471.59	18.02%	\$6,047,180.62	2.14%
Fiscal & IT Services	\$1,568,969.15	4.58%	\$2,139,390.04	-26.66%
Operations	\$2,906,520.02	8.48%	\$2,213,456.46	31.31%
Transportation	\$851,860.29	2.49%	\$709,017.82	20.15%
Community	\$49,000.00	0.14%	\$49,000.00	0.00%
Debt	\$2,967,709.90	8.66%	\$3,008,959.94	-1.37%
Total	\$34,277,947.54		\$31,970,907.53	7.22%

Level Funding Scenario:

\$31,970,907

Percent Increase: 0.0%

NOTABLE INCREASES:

- \$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%
- Building operations cost increase \$180K
- \$150K Additional Reserve Funds

NOTABLE REDUCTIONS:

- Reduction of 600K one-time network and IT 2025 allocation, and
- A total freeze in new negotiated salary increases, and
- Staff reduction of up to 15 teachers and licensed staff or 23 support staff across programs and grades, or
- Cancellation of transportation program, 50% of pre-K, and 25% reduction of ML services, or
- A combination of the previous 2

2.4% Inflationary growth Scenario:

\$32,738,209

Percent Increase: 2.4%

NOTABLE INCREASES:

- 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%
- Building operations cost increase \$180K
- \$150K Additional Reserve Funds

NOTABLE REDUCTIONS:

- Reduction of 600K one-time network and IT 2025 allocation, and
- A total freeze in new negotiated salary increases, and
- Staff reduction of up to 10 teachers and licensed staff or 18 support staff across programs and grades, or
- Cancellation of transportation program, 25% of pre-K, and 15% reduction of ML services, or
- A combination of previous items

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.



THANK YOU