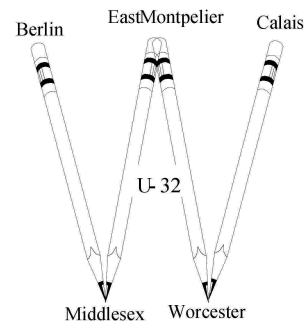


FY25 Budget Development

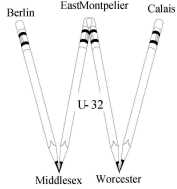
Budget Draft #1



November 15, 2023



BUDGET DEVELOPMENT TIMELINE



October 18th Budget Training and Budget Assumption Approval

November 1st Community Forum - Connecting Our Vision with Budget Realities

November 15th Budget Draft #1

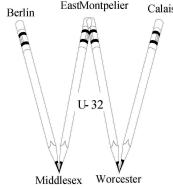
December 20th Budget Meeting

January 17th Approve final budget for warning

March 4th & 5th Annual Meeting and Town Meeting Day Vote



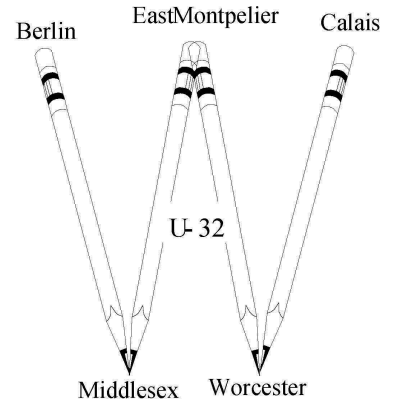
AGENDA



- **Vision, Core Values & Input:**
What has our community asked us to support?
- **Enrollment, Student Information & Education Quality**
- **Instructional Program Changes:**
What will achieve Board parameters & district goals?
- **Budget Proposal:**
What is the cost to provide this to students?

Vision, Core Values & Input

The “What”



WCUUSD CORE BELIEFS

Transparent & Responsible Governance:

All decisions about our schools must be student-centered. The board makes decisions using data and input from the community. Our processes are clear, predictable, inclusive, and transparent.

Community Engagement & Relationships:

Strong, positive relationships are essential to our schools and communities. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

Rigorous Curriculum & Instruction:

ALL students can learn, thrive, and make a difference in their communities. Schools hold high expectations for all students and ensure they see their lives and the lives of others reflected in a meaningful curriculum. Students have opportunities to direct their learning, celebrate their developing identities, pursue interests, and create meaningful pathways to graduation and lifelong learning.

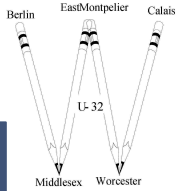
Wellbeing:

Schools are spaces where people feel safe and valued. Our schools must meet the academic, social-emotional, and physical needs of all students. We foster and practice joy, kindness, empathy, inclusivity, and flexibility.

Humanity, Justice, Community, & Belonging:

Schools respect, value, and welcome all people. Our schools build belonging by honoring diversity, seeking equity, and celebrating the different experiences we all bring to our community. We will continue to learn and adjust our practices to create a more just and humane world.





Academic Achievement

- MLSS/Act 173
- Local Comprehensive Assessment System

Safe & Healthy Schools

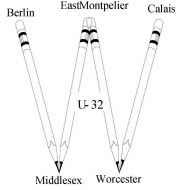
- Social-emotional learning
- District safety work

Humanity & Justice

- Equity Indicators
- Humanity & Justice Coalition



ENGAGEMENT TIMELINE



Existing Work & Priorities

What do we already know?

- *AOE Requirements (173, etc)*
- *Board focus on achievement gap*
- *Identified district work (3 pillars)*

Staff

October, 2023:
Budget Updates
Staff Exchange

November, 2023:
Budget Ambassador
Budget Updates

December, 2023:
Budget Ambassador
Budget Updates

Community

October, 2023
Student Council

November 2023:
Community Input & Survey
Budget Meeting

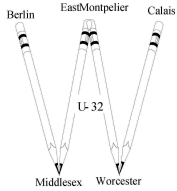
December, 2023:
Budget Meetings

Board

November 15, 2023:
First Draft Budget

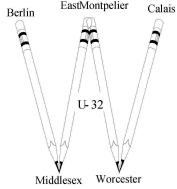
December 20, 2023:
Budget Meeting

COMMON THEMES ACROSS GROUPS



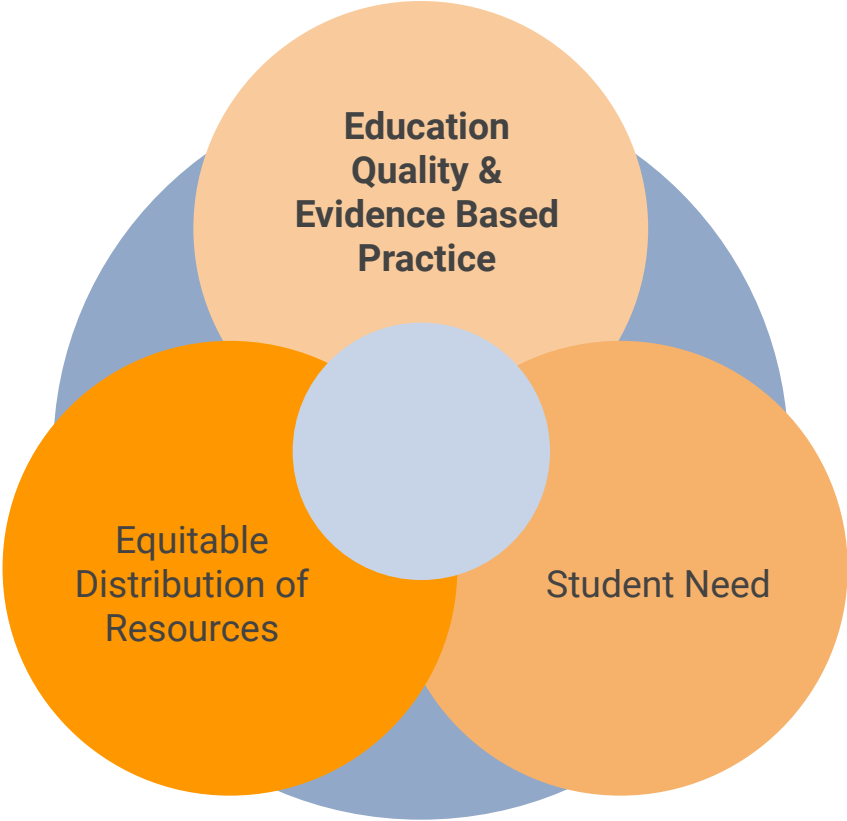
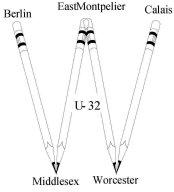
- Belonging, community & social-emotional learning supports
 - ▷ Maintain and expand engagement with community, including voices we don't always hear from
 - ▷ Support the wellness of students, staff, families, including social-emotional learning
 - ▷ Recognize the intersection of school & community - staff are community members
- Opportunities for students
 - ▷ Keep student programming at the center
 - ▷ Consider different structures to ensure robust student class sizes and opportunities
 - ▷ Supporting humanity & justice efforts
- Supporting student learning
 - ▷ Sufficient staffing to ensure high quality instruction with “critical mass” class sizes
 - ▷ Importance of quality workforce
 - ▷ Implementation of our intervention systems (MLSS)

FY25 BUDGET PARAMETERS

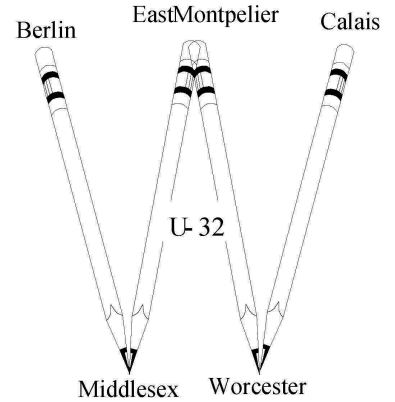


September, 2023

- Further development of MLSS
- Support accelerated growth for students from historically marginalized identities
- Support our 3 Pillars: Academic Achievement, Safe & Health Schools, Humanity & Justice
- Support investments in school security
- Consider configuration changes that realize program quality improvements
- Remain under the Act 127 per pupil spending threshold to avoid a tax rate review
- Net impact under the October inflation rate
- Frame budget decisions around Education Quality Standards, Equitable Distribution of Resources and Student Need

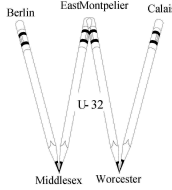


Enrollment, Class Size & Education Quality Standards





VT EDUCATION QUALITY STANDARDS

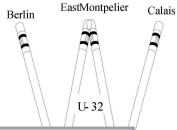


VT Rule Series 2000 (Current) and (Proposed)

EQS describes **VT's requirements** for **appropriately resourced schools** in order to provide a **quality education**

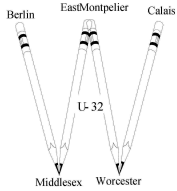
- Provides consistent guidelines for personnel resources
- In order to meet the needs of students and achieve our core beliefs, we need to be adequately staffed

Enrollment by School: Current & Projected



| | Berlin <i>PreK-6</i> | Calais <i>PreK-6</i> | Doty <i>PreK-6</i> | EMES <i>PreK-6</i> | Rumney <i>PreK-6</i> | U-32 <i>7-12</i> | WCUUSD <i>PreK-12</i> |
|---------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|----------------------------|---------------------------------|
| FY20 <i>(Actual)</i> | 207 | 128 | 87 | 241 | 170 | 741 | 1574 |
| FY21 (COVID) <i>(Actual)</i> | 194 | 112 | 71 | 228 | 135 | 747 | 1487 |
| FY22 <i>(Actual)</i> | 209 | 108 | 79 | 239 | 142 | 729 | 1506 |
| FY23 <i>(Actual)</i> | 194 | 97 | 75 | 231 | 124 | 715 | 1436 |
| Current (<i>Sep 18</i>) | 198 | 94 | 78 | 216 | 122 | 708 | 1428 |
| FY25 | 185 | 92 | 79 | 193 | 112 | 715 | 1376 |
| FY26 | 191 | 90 | 74 | 169 | 111 | 685 | 1320 |

* Projections based on prior year actuals advanced one grade and estimated K class size based on forecast from Act 166



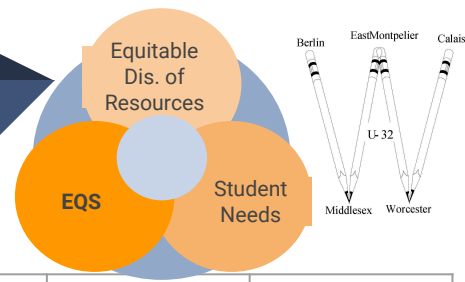
CLASS SIZE

Current (23-24)

| | WCUUSD Average | WCUUSD Range | VT Education Quality Standards |
|-------------|----------------|--------------|--------------------------------|
| K-3 | 14 | 9-22 | Avg: < 20 |
| 4-12 | 16 | 3 - 25 | Avg: < 25 |



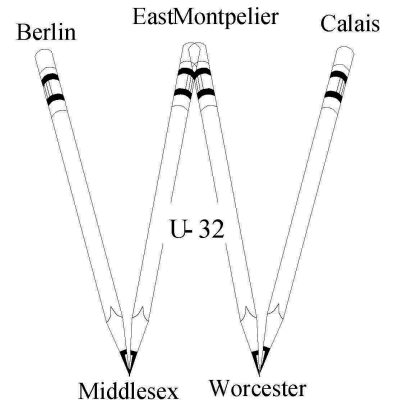
EDUCATION QUALITY STANDARDS

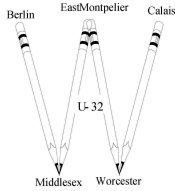


| | <u>VT EQS</u> | WCUUSD | Berlin | Calais | Doty | EMES | Rumney | U-32 |
|--|---------------------------------|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|--------------------|
| Class Size | K-3: Ave < 20 4-12: Ave < 25 | K-3: Ave 14-18 4-6: Ave 16-22 Min 10 7-12: Ave. 18-24 | K-3: Ave: 16 4-6: Ave: 17 | K-3: Ave: 10 4-6: Ave: 21 | K-3: Ave: 15 4-6: Ave: 17 | K-3: Ave: 16 4-6: Ave: 17 | K-3: Ave: 15 4-6: Ave: 14 | 7-12: Ave: 14 |
| Administration | 10 or more teachers = 1.0 | | 1:21 | 1:13 | 1:9 | 1:22 | 1:15 | 1:16 |
| Nursing | 1:500 | | 1:198 | 1:94 | 1:78 | 1:216 | 1:122 | 1:354 (2:708) |
| Counseling <i>(counselors, SW, SAP, etc)</i> | K-6: 1:300 9-12: 1:200 | | 1:99 | 1:94 | 1:78 | 1:216 | 1:152 | 1:141 |
| Library-Media | 1:300 | | 1:198 | 1:94 | 1:195 (.4 FTE) | 1:216 | 1:203 (.6 FTE) | 1:354 (2.0 FTE) |

Instructional Changes

Draft #1 Proposals

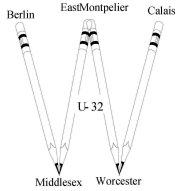




APPROACHES TO BOARD PARAMETER

Administration commitment: Ensure sufficient resources for robust student programming in our current configuration, including student supports

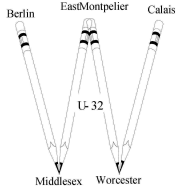
- Option 1: Board parameter of Local Ed Spending increases to match October inflation rate (~3%) (reduction of \$3,134,751)
- Option 2: Local Ed Spending under 10% (reduction of \$1,232,917 = 3.89%)
- Option 3: Align increases to workforce increase (~5%) (reduction of \$1,584,860)
- Option 4: Avoid the tax rate review by keeping per pupil spending increase below 10% (reduction of \$919,114)**



BUDGET GUIDING PRINCIPLES

- **Prioritize robust student programming within our current overall structure**
- **Allow individual schools to make recommendations based on their current instructional needs**
 - ▶ ARP ESSER reductions
 - ▶ Enrollment related reductions
- **Respond to enrollment changes while staying within education quality standards**

Kindergarten, Doty/Rumney



Projected K Enrollment, Rumney: 7

Projected K Enrollment, Doty: 6



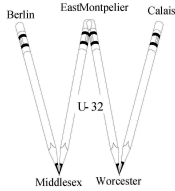
On their own, these class sizes are too small for quality instruction to occur

Proposal:

- **Combine Doty & Rumney kindergarten into a single class**

Budget Change:

- **-1.0 FTE classroom teacher**



PreK, Doty/Rumney

Projected PreK Enrollment, 3yo: 12

Projected PreK Enrollment, 4yo: 8



Combining these two programs into a single program (still 2 sessions) allows more consistency for after-school/childcare component

Proposal:

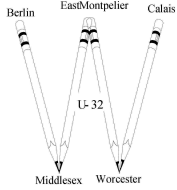
- **Combine Doty & Rumney PreK into one program that runs two sessions and pair with CC to offer full day care.**

Budget Change:

- **-.42 FTE PreK Paraprofessional**



Budget Changes



Total Spending Decrease: \$890,718



Changes still allow schools to provide robust supports for students

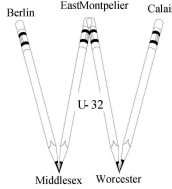
Budget Changes:

- **Berlin:**
 - Reduce 1.0 Classroom Teacher
 - Reduce 1.0 School Counselor
 - Add 1.0 BCBA (.5 funded through Project SERV)
- **EMES**
 - Reduce 1.0 Classroom Teacher

- **Calais:**
 - Reduce .4 Library/Media
 - Reduce .6 School Counselor
 - Reduce .3 Math Interventionist
 - Reduce .4 School Nurse

- **Doty:**
 - Reduce .5 School Nurse
 - Reduce .2 School Counselor

Budget Changes, cont'd



Total Spending Decrease: \$890,718



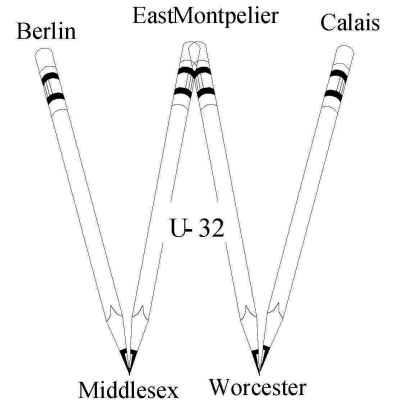
Changes still allow schools to provide robust supports for students

Budget Changes:

- **Rumney**
 - Reduce 1.3 Paraeducators
 - Reduce 1.0 School wide behavior professional (Medicaid funded position)
- **U-32:**
 - Reduce 1.0 School Counselor
 - Add 1.0 SAP Counselor (partially funded through SAP grant)
 - Reduce 2.0 Paraeducators

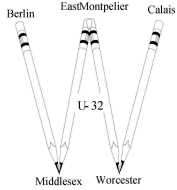
Budget Proposal

Budget Draft #1





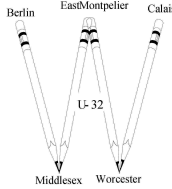
FY25 BUDGET REALITIES



- Sunset of ARP ESSER funds in FY25
- Changes in VT education funding increasingly connects funding to enrollment
 - ▷ Act 173 = decreased funding
 - ▷ Act 127 = increased long-term weighted pupils
- Federal grant impacts (Title, etc)
- Rising costs
- Declining enrollment
- Implications of strategic plan implementation



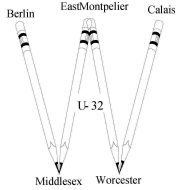
FY25 STATEWIDE BUDGET REALITIES



- Implications of Act 127 for WCUUSD is favorable to our tax rate **BUT**
- Overall increases across the state will impact the yield and negate some of the favorable benefit in tax rate from Act 127
- The final property yield will not be set until after the budget is passed.
- *The Board's focus at this stage is on the expense side of the budget*



LONG-TERM WEIGHTED AVERAGE DAILY MEMBERSHIP REPLACING EQUALIZED PUPILS



Equalized Pupils vs. Long-term Weighted Average Daily Membership (LTW ADM)

FY 2024 Equalized pupils = 1,376.82
FY 2024 LTW ADM = 2,184.51

← LTW ADM is a two-year weighted average of the district's ADM plus state placed students.

Spending / Pupil

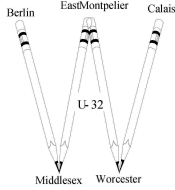
FY 2024 Spending / Equalized Pupil = \$23,022
FY 2024 Spending / LTW ADM = \$14,510

← Local Ed Spending / LTW ADM is the education spending per LTW ADM.



FY 2024-25 Budget Draft #1

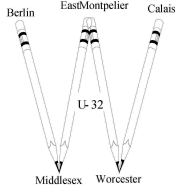
The Narrative



- Salary and Benefit Estimates
- Increases for Special Education
- Increases for Insurance, Transportation, and Capital (offset by decrease in debt service)
- Continued support for the Technology needs for software, equipment replacement and cybersecurity hardening
- Positions previously funded through expiring grants

FY 2024-25 Budget Draft #1

The Numbers



Expenditures

FY 2024 = \$38,921,331

FY 2025 = \$42,248,235

\$ Increase = \$3,326,904

% Difference = 8.55%

The amount the district plans to spend.

Revenues

FY 2024 = \$7,224,092

FY 2025 = \$6,443,017

\$ Decrease = -\$781,075

% Difference = -10.81%

The money the district anticipates receiving to offset expenditures.

Local Education Spending

FY 2024 = \$31,697,239

FY 2025 = \$35,805,218

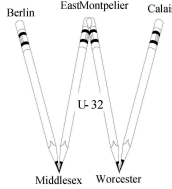
\$ Increase = \$4,107,979

% Difference = +12.96%

The amount that needs to be raised by property taxes.



Other Considerations



- Consider further PreK restructuring
- Decrease elementary allied arts FTE to respond to enrollment decline (maintains same level of service to students)
- Reconfigure intervention models

Questions?

