

AGENDA



**Addison Central School District
Finance Committee
Committee Meeting
Wednesday, December 6, 2023, 3:30 pm - 4:30 pm
208 Charles Avenue, Middlebury VT**

ACSD District Vision and Mission

OUR VISION

Our vision is for all ACSD students to reach their full learning potential, have a sense of belonging in our schools, and enrich our community and the communities where they live in the future.

OUR MISSION

Our mission is to provide high-quality, equitable, and varied learning environments that inspire a passion for learning and growth among our students.

Please click the link below to join the webinar:

Link to join Webinar

<https://us06web.zoom.us/j/85260697784>

- A. Call to Order Upon Reaching a Quorum
- B. Introductions: Board Members, Administrators and Staff
- C. Public Comment - Agenda Items
- D. Approve the Minutes of 11/13/2023
- E. Committee Discussion:
 - 1. FY25 Budget Development #3
 - 2. Yield Rate and Taxes
 - 3. Negotiations update
- F. Public Comment - Any Topic
- G. Adjournment

***Public Comment Guidelines:**

Public comments are encouraged and welcome at each regular board meeting during the period designated for public comment. Comments are limited to three minutes per person. Citizens will be called to make their statement by the board chair. Public comments regarding personnel, students or legal matters will not be heard by the Board.

MINUTES



Addison Central School District

Finance Committee

Committee Meeting

Monday, November 13, 2023, 8:30 am - 9:30 am

208 Charles Avenue, Middlebury VT

ACSD District Vision and Mission

OUR VISION

Our vision is for all ACSD students to reach their full learning potential, have a sense of belonging in our schools, and enrich our community and the communities where they live in the future.

OUR MISSION

Our mission is to provide high-quality, equitable, and varied learning environments that inspire a passion for learning and growth among our students.

A. Call to Order Upon Reaching a Quorum

Meeting called to order by James Malcolm at 9:03 am

1. Introductions: Board Members, Administrators and Staff

Present: James Malcolm, Steve Orzech, Jason Chance, Barbara Wilson,
Director of

Finance and Operations Matt Corrente, Asst. Superintendent Dr. Nicole Carter,
Interim

Superintendent Dr. Tim Williams, Ellen Whelan- Wuest joined via zoom

B. Public Comment - Agenda Items

None

C. Approve the Minutes of October 9,

2023 Minutes of 10/9 /2023 were

approved D. Committee

Discussion:

1. Budget Development #2: Student Services and Early Projection

Nicole presented a slide show, included on zoom recording helping to give background 2016 to 2024 as far as student services and its relationship to

building this FDY 25 budget, both looking at Act 173 and student weighting changes. Matt then presented a second slide show on the development of the FY 25 budget. This same slide show will be presented to full board on 11/27/2023 meeting. Questions from board and comments were entertained. An important discussion occurred of how this very complicated budget will be presented to public before the final budget board vote in January 2024 . No recommendation was finalized except that there may need to be other public meetings before January.

2. Q1 FY24 Report

Matt updated the comm that the first quarter FY24 report was on track.

3. Banking and Cashflow Update

Matt notified the committee that the district needed to borrow 1,000,000 dollars on short term to cover cash flow because Middlebury had changed to a 2 installment tax collection first one in November. That loan has been paid off.

E. Public Comment - Any Topic

A comment by Mary Slosar critiquing the committee discussion that we should be not looking to maintain the status quo. But should base the budget on how well we will advance the strategic plan yet to be finalized.

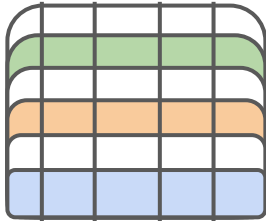
F. Adjournment

Meeting Adjourned at 10:05 AM

Respectfully Submitted,
James Malcolm

*Public Comment Guidelines:

Public comments are encouraged and welcome at each regular board meeting during the period designated for public comment. Comments are limited to three minutes per person. Citizens will be called to make their statement by the board chair. Public comments regarding personnel, students or legal matters will not be heard by the Board.



ACSD FY25 Budget

Clarification & Student Services 2.0



Clarification: Budget vs. Actual

- Budgeted expenses are our most-informed educated estimate of what costs we will incur over the course of the next fiscal year.
- Actual expenses reflect how those funds were spent over the course of the year.
- Throughout presentations on Budgeted Expenses, it is important to remember that these are a blueprint for the future, based on the past.
- An error was made in the previous presentation of the student services cost center that inflated the budget by a \$500,000 placeholder. That correction is detailed in this presentation.



Clarification: Contingency

- To account for unforeseeable circumstances school budgets contain layers of contingency.
- “Need” is very difficult to predict from year to year.
- Contingency, in its various forms, allows pliability and adaptive responsiveness to meet need where it arises.



Why would contingency funds be used?

- Emergency facilities scenarios
- Unexpected equipment failure
- Crisis response
- Student Service placements
- Difficulty in hiring
- Unanticipated spikes in student need



3P Development Cycle

PLAN

Budget Development process.
Combination of previous year and current year data predicts future year performance.

PATCH

The school year.
Implementation of budget plan.
Modified by unforeseen circumstances.
Requires adaptive response modeling.

PONDER (the DATA)

Learning. Systems building and maintenance. What is the long term solution?

PONDER. What comes next?



When we draw on contingency funds in the budget in any given year, we need to ask questions and analyze data to develop a plan for the future.

- Emergency facilities scenarios - Did the building get fixed adequately? For how long? Impact on next budget? Will it happen again somewhere else?
- Unexpected equipment failure - Did we meet the replacement need? Do we need to budget based around a useable life cycle of that asset?
- Crisis response - Were we prepared? Cost if not?
- Student Services placements - How many more years are we legally obligated to pay high costs? Other options?
- Difficulty in hiring - Why did we need to contract out a service? In house options? Recruitment strategy and associated costs?
- Unanticipated spikes in student need - Why did the need arise outside of the budgeting process? How can we forecast the solution moving forwards?

PONDER. What comes next?



- This is where DATA is analyzed and summarized.
- Conclusions from the data inform actions and decisions which will occur in the subsequent PLAN phase of the cycle.
- Good data systems and feedback mechanisms mitigate subjectivity and inaccuracy in the analysis phase.



MUHS &
MUMS

MH

Rural
Elem.

DW

Across all schools, the vast majority of reallocated DI budget is composed of CSAC and contracted service reserves. These allocations are already administered at the District level and do not correspond to building based personnel or services.

FY25
Estimate

~~\$743,000~~
\$203,218

\$491,544

FY24 Budget

\$241,277

\$600,901

FY23 Actual

\$302,449

\$252,671

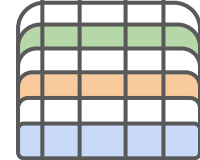
The District
wide
non-special ed
costs of special
ed services.
\$430,835 (FY23)
\$458,626 (FY25)

FY24 Budget Breakdown

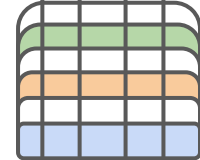
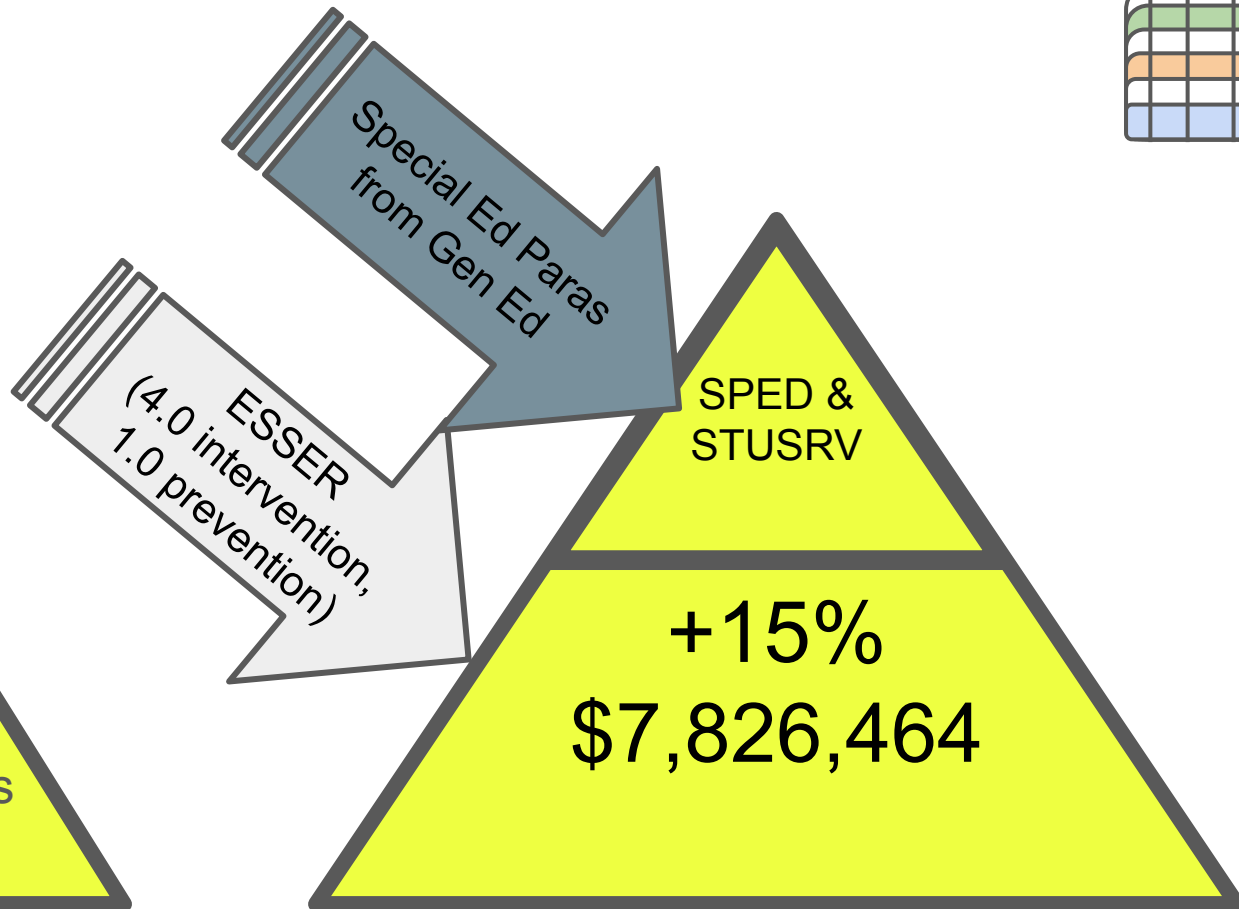
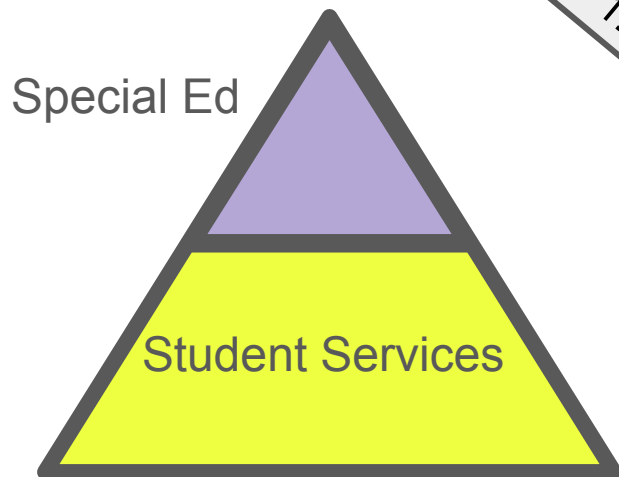
TOTAL:
\$6,817,077

**Student
Services
(in Gen Ed)
\$ 1,191,446**

**Special Ed
\$5,625,631**



FY25 Budget Projections

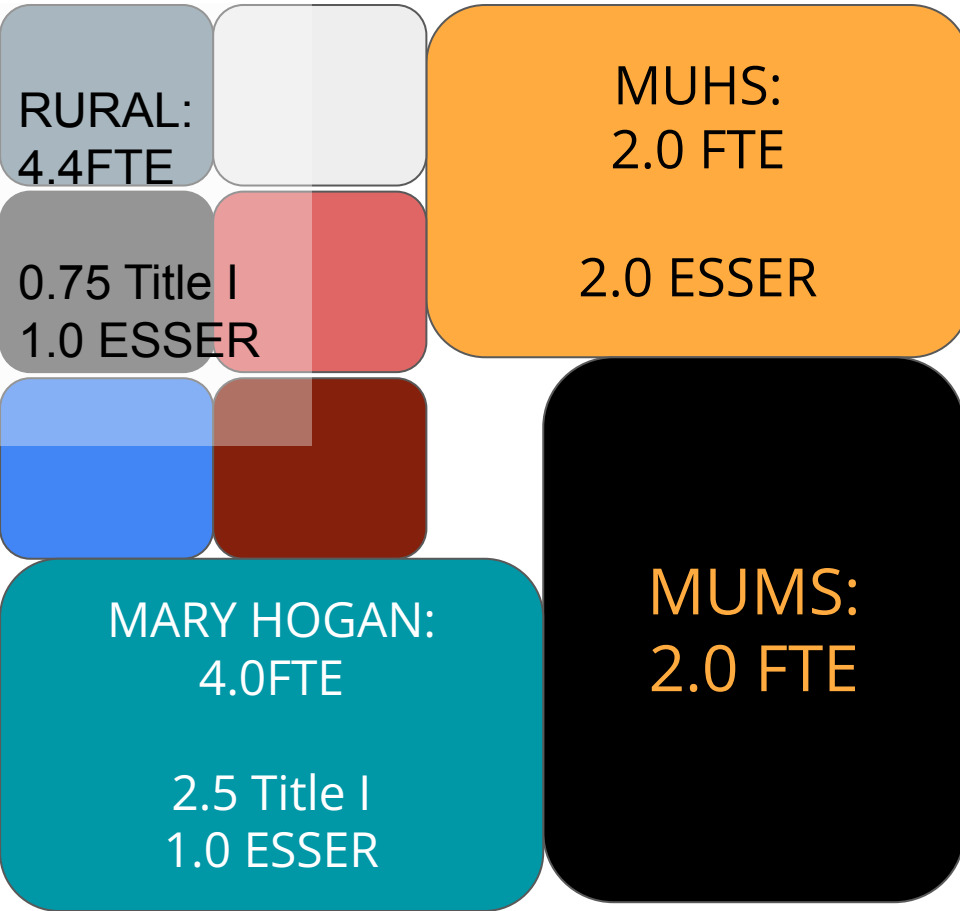




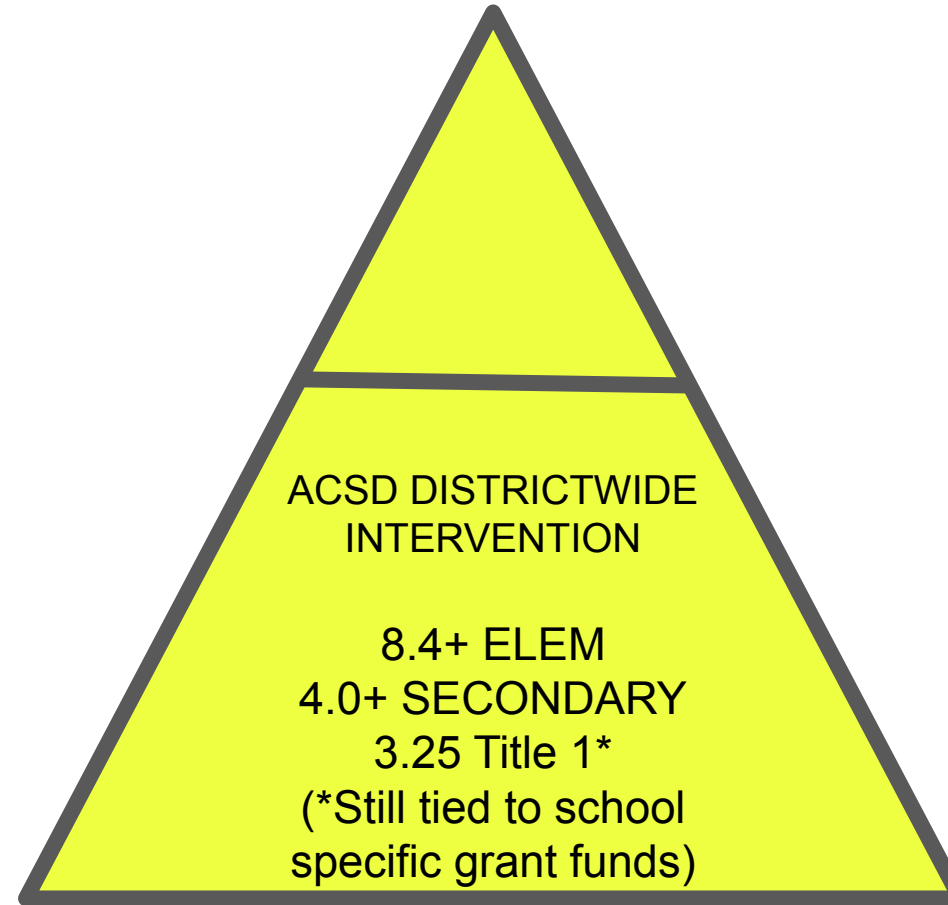
Intervention Profile

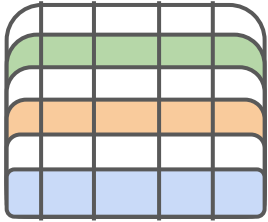


FY24



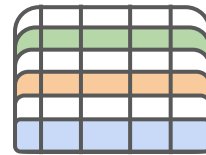
FY25





Logic Model for Budgeting Multi-Tier Student Support Personnel

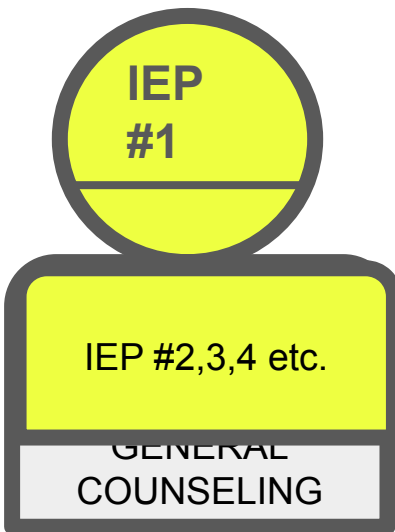
What is a MTSSP? (Multi-Tiered Student Support Personnel)



Many of the student support personnel (SSP) that work in our schools will provide services to students in more than one Educational Tier. Fluctuations in Need can either increase or decrease FTE per cost center for an individual employee.



PARAEDUCATOR

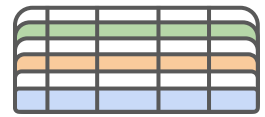


SCHOOL COUNSELOR



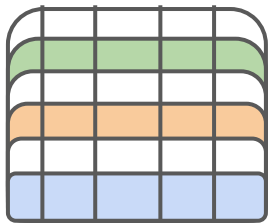
SCHOOL NURSE

How did we budget for these services?



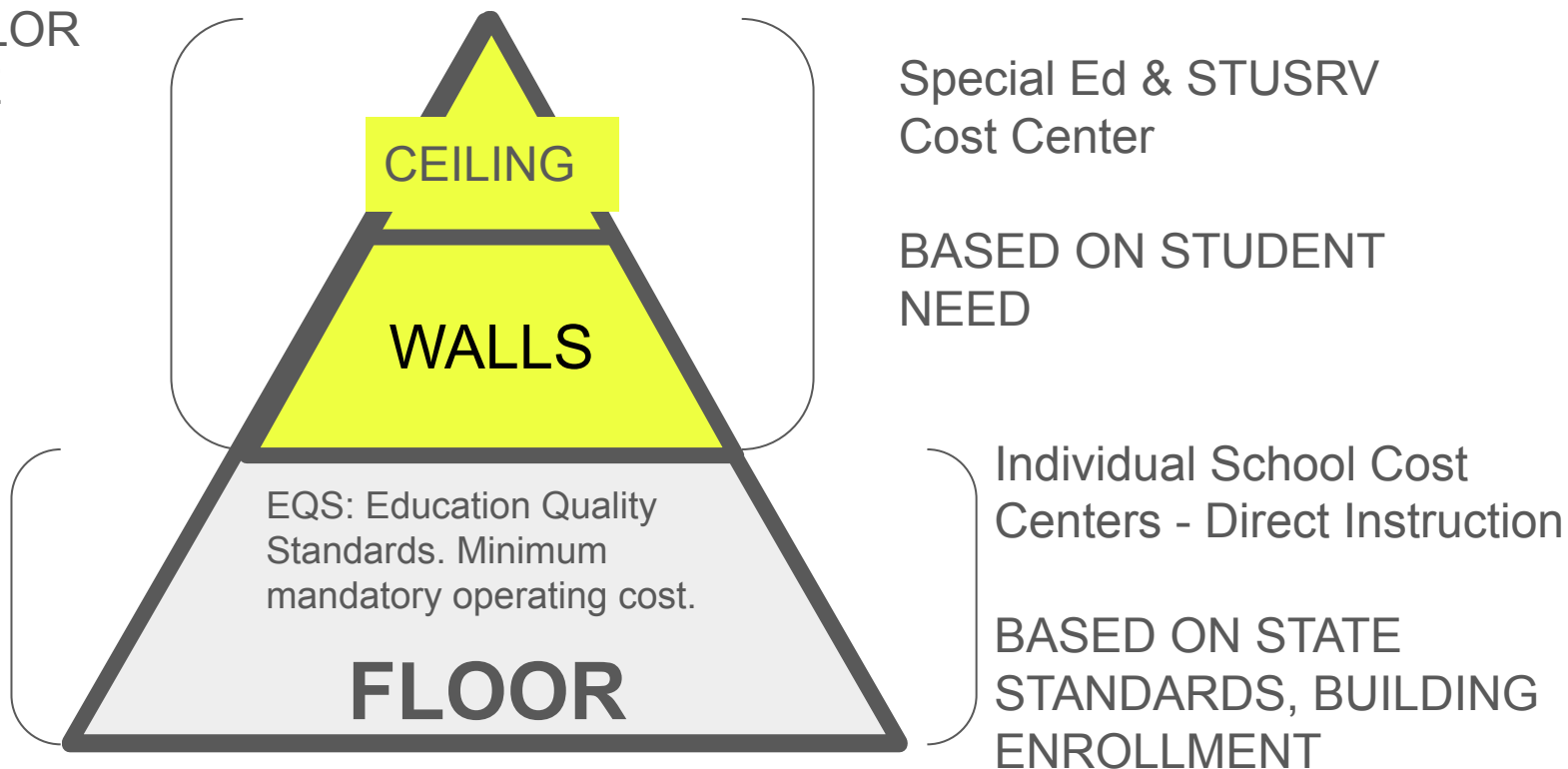
FY24 MODEL

	RURAL ELEM	MARY HOGAN	MUMS & MUHS
PARAEDUCATOR	GEN ED. 14.17 SP ED. 4.7 PREK 2 LIBRARY 0.5	GEN ED. 12.5 SP ED. 10 PREK 4 LIBRARY 1	GEN ED. 6 SP ED. 13 LIBRARY 2-3
COUNSELOR, etc.	2.6	2.0	6
NURSE	2	1	3 (+1 1:1)



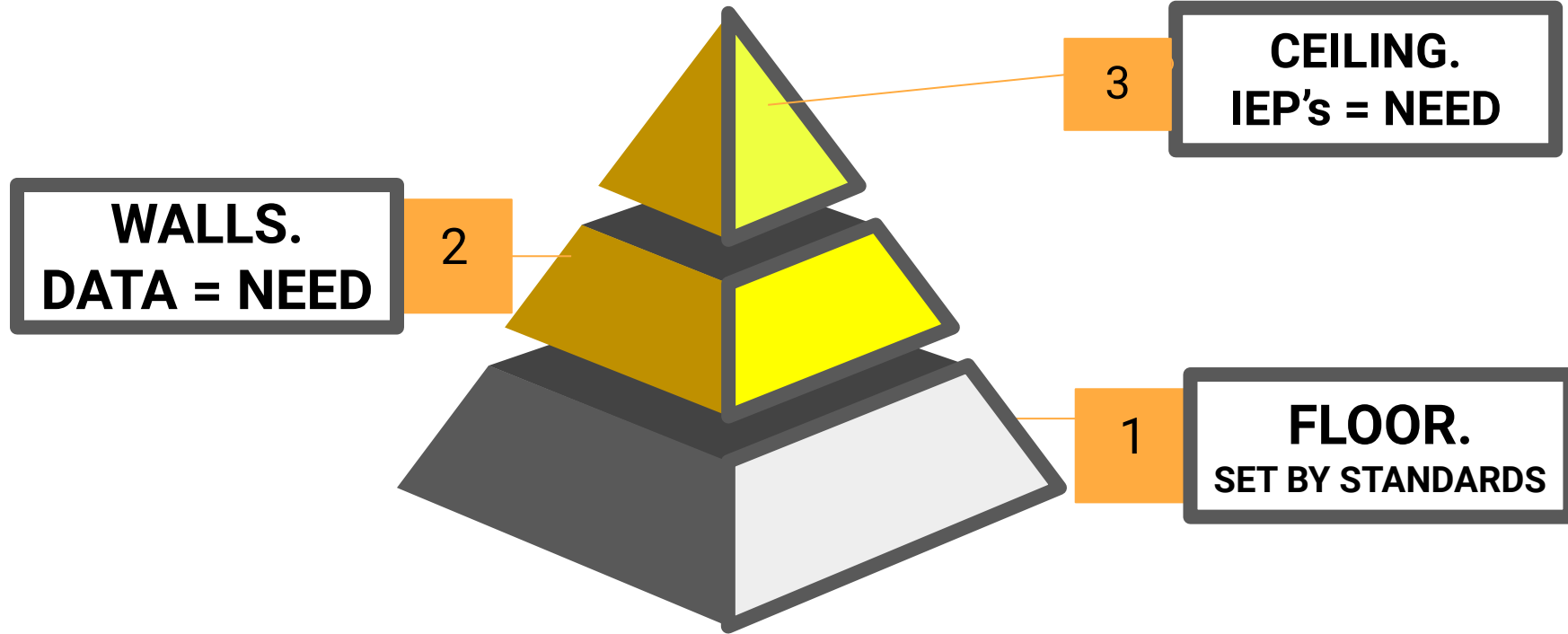
How will we budget for these services?

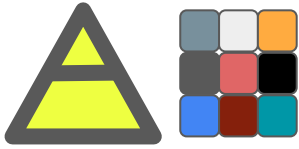
COUNSELOR
EXAMPLE





Tier II: The Quantification of Need



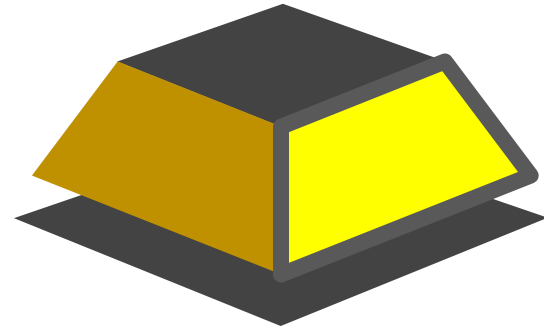


Tier II: The Quantification of Need

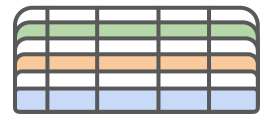
WALLS: DATA = NEED

The new STUSRV budget positions our resources to:

- design/define the Principal:STUSRV interface.
- be prepared for unified data driven systems.
- adapt to need as it arises
- forecast budgetary implications based on data analysis
- maintain the mandatory provision of Tier I services
- fix operational expenses relative to enrollment

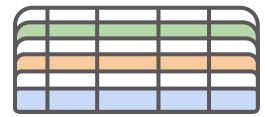


How will we budget for these services?



FY25 MODEL	RURAL ELEM	MARY HOGAN	STUSRV
PARAEDUCATOR (enrollment with admin. adjustment factor)	GEN ED. 8.5 PREK 2 LIBRARY 0.5 (ADMIN 5.0)	GEN ED. 12.5 PREK 4 LIBRARY 1 (ADMIN 2.0)	SP ED. 15 TIER II 6-?
GUIDANCE/SSP [1/300 enrolled]	EQS: 1.3	EQS: 1.3	Need: 2.0-4.0?
NURSE [1/500 enrolled]	EQS: 0.7	EQS: 0.7	Need: 1.3-3.0?

How will we budget for these services?



FY25 MODEL	MUMS & MUHS	STUSRV
PARAEDUCATOR	GEN ED. 8 LIBRARY 2-3	SP ED. 13
GUIDANCE/SSP [1/300 enrolled]	EQS: 4	Need: 2-3?
NURSE [1/500 enrolled]	EQS: 1.6	Need: 2.4-3.5?

					FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 DRAFT 1	% of Total GF	DIFFERENCE	% DIFF
General Fund:											
Direct Instruction					\$22,445,852	\$ 24,581,951	58%	\$ 25,530,157	55%	\$ 948,206	4%
STUSRV & SPED					\$4,129,732	\$ 5,625,631	13%	\$ 7,826,464	17%	\$ 2,200,833	39%
Universal PreK					\$455,343	\$ 489,320	1%	\$ 508,893	1%	\$ 19,573	4%
PHCC					\$1,218,261	\$ 1,392,489	3%	\$ 1,503,888	3%	\$ 111,399	8%
Transportation					\$1,359,709	\$ 1,303,269	3%	\$ 1,361,916	3%	\$ 58,647	5%
Facilities and Maintenance					\$3,733,797	\$ 4,247,280	10%	\$ 4,307,252	9%	\$ 59,972	1%
Technology and IT					\$1,190,060	\$ 1,386,936	3%	\$ 1,418,472	3%	\$ 31,536	2%
Board & CO					\$2,039,071	\$ 2,391,208	6%	\$ 2,600,009	6%	\$ 208,801	9%
PD & C					\$682,128	\$ 703,776	2%	\$ 977,596	2%	\$ 273,820	39%
Debt Service					\$166,856	\$ 172,073	0.4%	\$ 172,073	0.4%	\$ -	0%
GenFund Subtotals					\$37,420,809	\$ 42,293,933		\$ 46,154,401		\$4,452,846	10.5%

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 DRAFT 1	% of Total GF	DIFFERENCE	% DIFF
\$4,129,732	\$ 5,625,631	13%	\$ 7,826,464	17%	\$ 2,200,833	39%

Student Services and Special Education

Salary Increase | Healthcare Increase | ESSER positions (StuSrv)

Student Services lines moved in

Previous Presentations (FROZEN)

[Budget Drivers FY25](#)

[ACSD FY25 Budget Development](#)

[FY25 Budget Development #2](#)