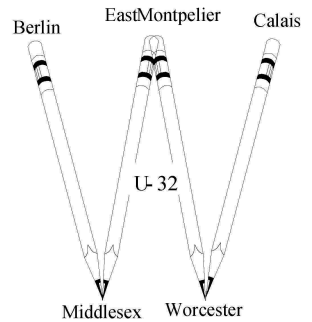


FY25 Budget Development

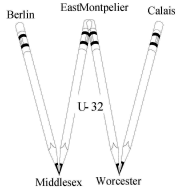
Budget Meeting #2



December 20, 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

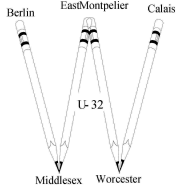
December 20th Budget Meeting

January 17th Approve final budget for warning

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



AGENDA



■ Instructional Program Changes

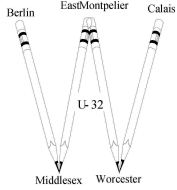
- ▷ *Overview of service delivery with proposed changes*
- ▷ *Cost implications of changes*

■ Budget Updates

- ▷ *Long term weighted average daily membership & December 1 tax letter*
- ▷ *Regional & statewide perspectives*



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

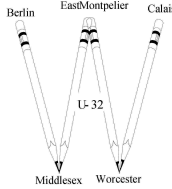
Community

- October, 2023**
Student Council
- November 2023:**
Community Input & Survey
Budget Meeting
- December, 2023:**
Budget Meetings

Board

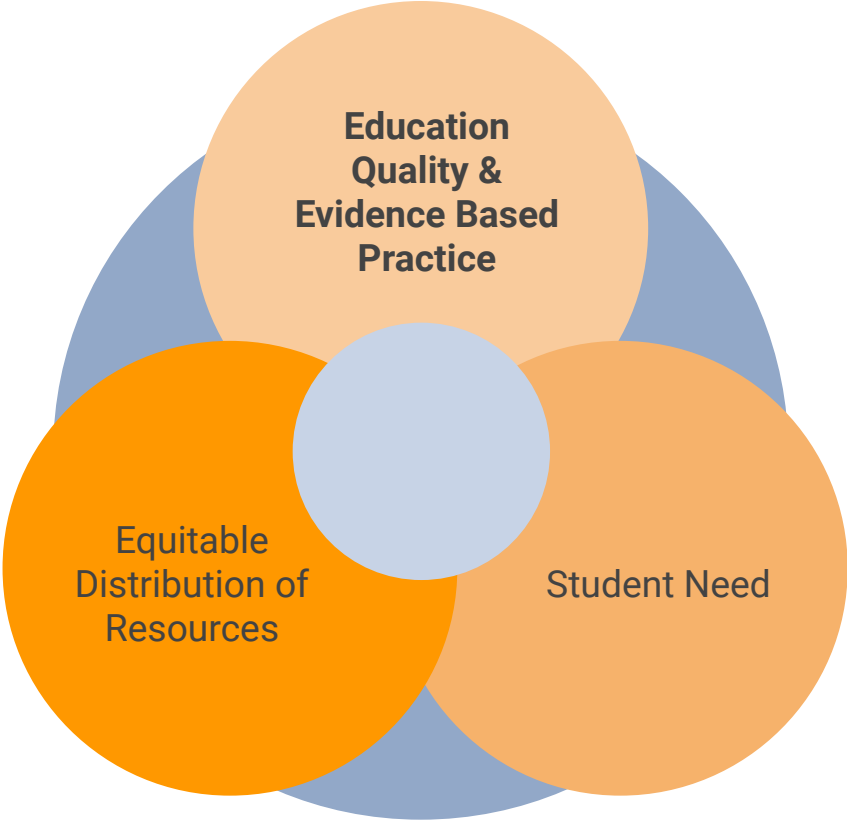
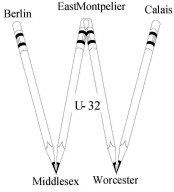
- November 15, 2023:**
First Draft Budget
- December 20, 2023:**
Budget Meeting
- January 17, 2024:**
Budget Meeting/Adoption

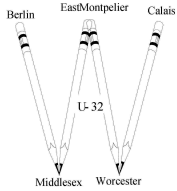
FY25 BUDGET PARAMETERS



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

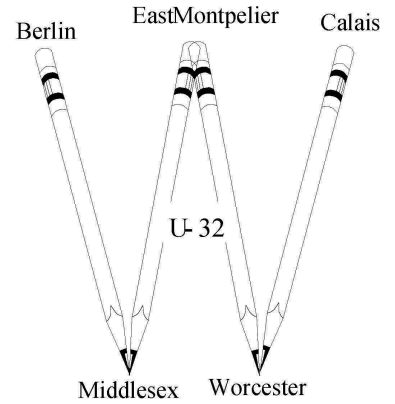




BUDGET GUIDING PRINCIPLES

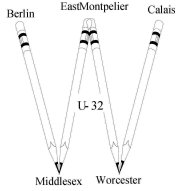
- **Prioritize robust student programming within our current configuration**
- **Allow individual schools to make recommendations based on their current instructional needs**
 - ▶ **Respond at the building level to ARP ESSER revenue loss**
 - ▶ **Enrollment related reductions**
- **Respond to enrollment changes while staying within education quality standards**

Instructional Program Changes





VT EDUCATION QUALITY STANDARDS



VT Rule Series 2000 (Current) and (Proposed)

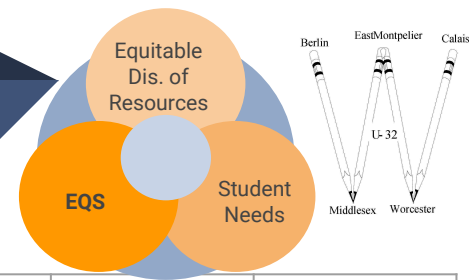
EQS describes **VT's requirements** for **appropriately resourced schools** in order to provide a **quality education**

- 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



EDUCATION QUALITY STANDARDS,

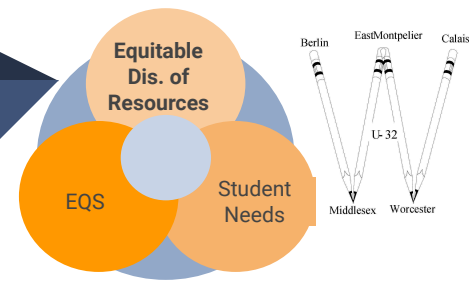
Assuming the Proposed Changes



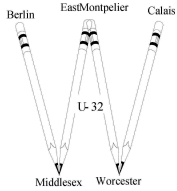
	<u>VT EQS</u>	WCUUSD	Berlin	Calais	Doty	EMES	Rumney	U-32
Class Size	K-3: Ave < 20 4-12: Ave < 25	K-3: Ave 14-18 4-6: Ave 16-22 Min 10 7-12: Ave. 18-24	K-3: Ave: 16 4-6: Ave: 19	K-3: Ave: 10 4-6: Ave: 21	K-3: Ave: 15 4-6: Ave: 17	K-3: Ave: 20 4-6: Ave: 18	K-3: Ave: 15 4-6: Ave: 14	7-12: Ave: 14
Administration	10 or more teachers = 1.0		1:26	1:16	1:12	1:26	1:19	1:21
Nursing	1:500		1:198	1:156	1:156	1:216	1:122	1:354 (2:708)
Counseling <i>(counselors, SW, SAP, etc)</i>	K-6: 1:300 9-12: 1:200		1:66 <i>(Includes school-wide behavior para, +1.0 BCBA)</i>	1:56 <i>(Includes school-wide behavior prof)</i>	1:98	1:108 <i>(Includes school-wide behavior prof)</i>	1:68 <i>(Includes school-wide behavior para)</i>	1:118 <i>(includes 1.0 social worker, +1.0 SAP)</i>
Library-Media	1:300		1:198	1:156	1:195 (.4 FTE)	1:216	1:203 (.6 FTE)	1:354 (2.0 FTE)



OVERVIEW OF CHANGES



<i>By Department/Position</i>	FTE	Cost
Classroom Teachers	-3.0	-\$294,874
ESP (includes 2 unfilled para positions)	-3.72	-\$259,080
School Nurse	-.9	-\$94,156
Library/Media	-.4	-\$31,343
School Counselor	-3.2	-\$290,280
SAP Counselor (.75 FTE offset by SAP grant)	+1.0	+\$26,527
BCBA (.50 FTE offset by Project SERV)	+1.0	+\$61,785



PreK, Doty/Rumney

Projected PreK Enrollment, 3yo: 12

Projected PreK Enrollment, 4yo: 8



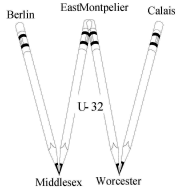
Combining these two programs into a single program (still 2 sessions) allows more consistency for after-school/childcare component

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 (-\$12,941)**



Kindergarten, Doty/Rumney

Projected K Enrollment, Rumney: 7

Projected K Enrollment, Doty: 6



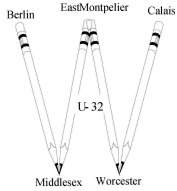
On their own, these class sizes are too small for quality instruction to occur

Proposal:

- **Combine Doty & Rumney kindergarten into a single class**
- **Factors for location consideration:**
 - Transportation
 - Classroom space (size, capacity, etc)

Budget Change:

- **-1.0 FTE classroom teacher (-\$115,710)**



Budget Changes - Calais

Budget Changes:

- Reduce .4 Library/Media (-\$31,343)
- Reduce .6 School Counselor (-\$68,624)
- Reduce .3 Math Interventionist (-\$30,237)
- Reduce .4 School Nurse (-\$43,322)

➤ **General Systems of Supports**

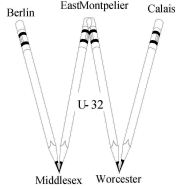
- Responsive Classroom and PBiS school-wide
- Weekly Kid Talk and EST structure
- Weekly guidance and health classes in SEL and health topics
- Trauma informed approaches and Restorative Practices
- Job-embedded PD for teaching staff

➤ **How students are supported:**

- Child Protection team includes school counselor, nurse, behavior support, and principal
- Skills groups - counseling/behavior
- WIN time embedded in math and literacy
- Systems in place to ensure backup/designee available and trained when key personnel are out (nurse, principal, behavior, counselor)



Budget Changes - Doty



Budget Changes:

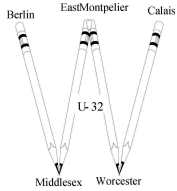
- Reduce .5 School Nurse (-\$50,834)
- Reduce .2 School Counselor (-\$19,381)

➤ **General Systems of Supports**

- Responsive classroom
- Supportive community culture
- Weekly team meetings
- Progress monitoring and MLSS

➤ **How students are supported:**

- Buddy opportunities across classrooms
- Guidance class weekly, small groups, lunch bunches
- Cross training and back-up for key personnel
- Intervention services embedded into content time to allow for flexible, nimble service delivery



Budget Changes - *Berlin*

Budget Changes:

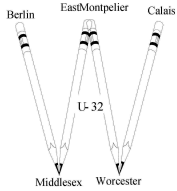
- Reduce 1.0 Classroom Teacher (-\$83,526)
- Reduce 1.0 School Counselor (-\$94,466)
- Add 1.0 Behavior Systems Coach (Project SERV to fund .50 FTE; +\$61,785)

➤ *General Systems of Supports*

- EST/SST Team
- PBIS–School Wide Expectations
- Responsive Classroom Approach
- Tiered Student Response System
- Trauma-Informed approaches
- On-going Training/PLC time

How students are supported:

- **PBIS**– School Wide Expectations, School Celebrations, Student Leadership Team
- **Integrated Arts**– 45 minute allied arts classes daily (Wellness, Art, Music,
- **Small Group Opportunities**–Lunch bunches, kindness club, leadership team, affinity groups, WIN time support
- **Student Support Team** - School Nurse, Behavior Support, Principal, Interventionists, Special Educator
- **PLC**– Team meeting to brainstorm additional supports/approaches for students



Budget Changes - EMES

Budget Changes:

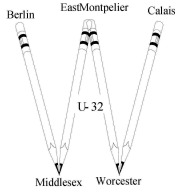
- Reduce 1.0 Classroom Teacher (-\$95,638)

➤ General Systems of Supports

- PBIS and Responsive Classroom - school-wide
- EMES Data Wall
- Kid Talk and EST system
- Behavior and Academic Coaching
- Embedded professional learning for all

➤ How students are supported:

- **PBIS** - School wide, including Wed afternoon groups and targeted support for individual students
- **Extra curricular activities for all:** big/little buddies, lunch bunches, book clubs, Makerspace, podcast, SLT, Robotics, etc.
- **Embedded interventions** in all academic areas of R, W, M
- **Student support team** includes school counselor, nurse, behavior coach, and principal



Budget Changes, Rumney

Budget Changes:

- Reduce 1.3 Paraeducators (-\$102,465)
- Reduce 1.0 School wide behavior professional (no net reduction - Medicaid grant reduction)

➤ **General Systems of Supports**

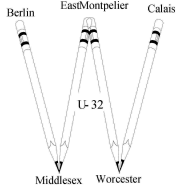
- Responsive Classroom - school-wide
- Weekly team discussions and EST system
- Behavior response and support
- Trauma-informed approaches

➤ **How students are supported:**

- Student Advocacy Team (school nurse, school counselor, student support specialist, principal)
- Team meeting discussions (classroom teachers, math and literacy interventionists, special educators, principal)



Budget Changes, U-32



Budget Changes:

- Reduce 1.0 School Counselor (-\$105,809)
- Add 1.0 SAP Counselor (SAP grant to fund .75 FTE; +\$26,527)
- Reduce 2.0 Paraeducators (-\$143,674)

➤ *General Systems of Supports*

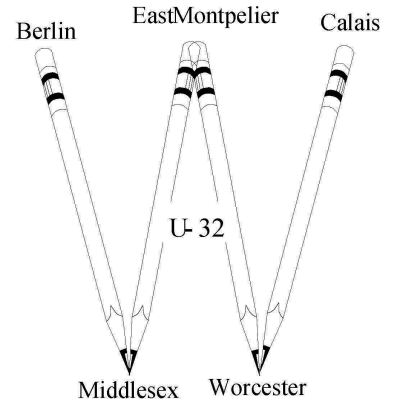
- U-32's TA system, student services, administrative team, along with a SPARK center (MS), RISE program (HS), and Dean of Students provide ongoing support for behavioral and SEL issues

➤ *How students are supported:*

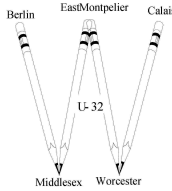
- Student Services consists of 4 school counselors, a director who has a .4 caseload of students, a school social worker, and a SAP counselor

Budget Changes

Updates since November 15th

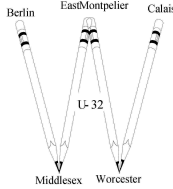


DEFINITIONS



- Long-term Weighted Average Daily Membership (LTW ADM)
 - ▷ LTW ADM replaces “equalized pupils”
 - ▷ LTW ADM is the 2-year average of long-term daily membership plus state placed students plus all applicable weights for different grade levels, poverty, sparsity (population density), small schools and ELL
- Common Level of Appraisal (CLA):
 - ▷ The CLA is a comparison of each town’s total property value on the grand list versus the fair market value of properties.
 - ▷ The higher the fair market value of properties in a town, the further under 100% the CLA will be.
 - ▷ When a town’s CLA decreases, the tax rate increases.
- Property Yield
 - ▷ The homestead property yield is set by the legislature to raise enough homestead property tax revenue for the statewide education fund

REVIEW: FY25 BUDGET REALITIES

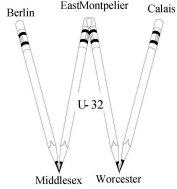


- Sunset of ARP ESSER funds in FY25
- Changes in VT education funding increasingly connects funding to enrollment
 - ▷ Act 173 = decreased special education funding
 - ▷ Act 127 = Long-term weighted average daily membership
- Federal grant impacts (Title, etc)
- Rising labor, healthcare & construction costs
- Declining enrollment
- Implications of strategic plan implementation





Updated Budget Numbers



Expenditures

FY 2024 = \$38,921,331
 FY 2025 = \$43,506,814
 \$ Increase = \$4,585,483
 % Difference = 11.78%

The amount the district plans to spend.

Revenues

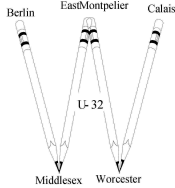
FY 2024 = \$7,224,092
 FY 2025 = \$6,716,685
 \$ Decrease = -\$507,407
 % Difference = -7.02%

The money the district anticipates receiving to offset expenditures.

Net Education Spending

FY 2024 = \$31,697,239
 FY 2025 = \$36,790,129
 \$ Increase = \$5,092,890
 % Difference = 16.07%

The amount that needs to be raised by property taxes.



More Budget Numbers

Long Term Weighted Average Daily Membership (LTW ADM)

FY 2024 = 2,184.51

FY 2025 = 2,362.44

Increase = +177.93

% Increase = 8.14%

Local Spending / LTW ADM

FY 2024 = \$14,510

FY 2025 = \$15,573

\$ Increase = +\$1,063

% Increase = +7.3%

Equalized Tax Rate

FY 2024 = \$1.4908

FY 2025 = \$1.6476

\$ Increase = +\$.1568

% Increase = +10.52%

Local Ed Spending increase is

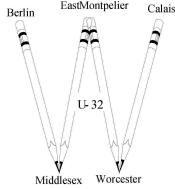
< 10% Per pupil, so no tax rate review required

Equalized Tax Rate increase is

> 5%, so the tax rate increase is capped at 5%

This will feel like a large tax rate increase after the cap sunsets

PRELIMINARY* TAX RATE PROJECTIONS



Capped Equalized Tax Rate = \$1.5653

Towns	Common Level of Appraisal (current year)	Post Legislative Session Tax Rates FY 23-24	Estimated Tax Rates FY 24-25	Increase (Decrease)	Increase per \$100,000 House Value
Berlin	85.96%	\$1.734	\$1.821	\$.087	\$87
Calais	79.99%	\$1.864	\$1.957	\$.093	\$93
East Montpelier	82.97%	\$1.797	\$1.887	\$.090	\$90
Middlesex	81.78%	\$1.823	\$1.914	\$.091	\$91
Worcester	85.46%	\$1.744	\$1.832	\$.088	\$88

Factors Used:

LTW ADM = 2,362.44

CLA = Current Year %

Property Yield = \$9,452
(based on Nov. 30 Tax Letter)

Board Discussion

