

AGENDA



Addison Central School District

ACSD Board

Board Meeting

Monday, January 22, 2024, 6:30 pm - 8:30 pm

208 Charles Avenue, Middlebury VT & Virtual Connection

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/89959019888>

- | | |
|---|-------------------------------------|
| A. Call to Order Upon Reaching A Quorum | |
| 1. Introductions - Board Members, Administrators and Staff | 5 min |
| 2. Public Comment on Agenda Items | 10 min |
| B. Recommendation to Approve Minutes of 1/8/2024 | 5 min |
| C. Approve ACSD Bills | James Malcolm 5 min |
| D. Report of the Student Representative | Eddie Fallis 5 min
Sophia Lawton |
| E. Report of the Superintendent | Tim Williams |
| 1. Action to approve Mary Hogan Contractor Bid Board Memo | 5 min |
| 2. Action: Approve Faculty/Staff Appointments/Resignations | 5 min |
| a. Appoint Matthew Alford as a Paraprofessional, 1.0 FTE, Step 1 | |
| b. Appoint Stacey Thomann as Payroll Coordinator, 1.00 FTE, Non-Union no step placement | |
| c. Approve Resignation of Arlene Mathewson, MUHS Nurse, effective 1/16/2024 | |
| d. Approve Resignation of Kate Wolff, ELL teacher, effective 6/30/2024 | |

- e. Approve leave of absence request for Ben Long for the 2024-25 SY
- 3. Presentation: ACSD FY25 Budget Matthew Corrente 60 min
- 4. Action: Approve the transfer of \$2,033,842 from FY23 General Fund to the Capital Reserves 5 min
- 5. Review: District Warnings 5 min
- F. Report of the Chair Barb Wilson 5 min
- G. Report of the Board 10 min
 - 1. Communications & Engagement Mary Heather Noble
 - 2. Negotiations Steve Orzech
 - 3. Facilities Jason Chance
 - 4. Finance James Malcolm
 - 5. Policy Suzanne Buck
 - 6. Addison Central SEPAC Update Joanna Doria
Suzanne Buck
 - 7. Middlebury Community Television Update Barb Wilson
 - 8. Parks and Recreation Update Lindsey Hescock
 - 9. Patricia A. Hannaford Career Center Steve Orzech
Tricia Allen
- H. Public Comment - Any Topic 10 min
- I. Adjournment

Total Meeting Time: 2h 15m

***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

ACSD Board

Board Meeting

Monday, January 8, 2024, 6:30 pm - 9:30 pm

208 Charles Avenue, Middlebury VT & Virtual Connection

ACSD District Vision and Mission

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In-Person Attendance

Barbara Wilson; Brian Bauer; Ellen Whelan-Wu; James Malcolm; Jamie McCallum; Jason Chance; Joanna Doria; Lindsey Hesse; Mary Heather Noble; Steve Orzech; Tricia Allen

Remote Attendance

Ellie Romp; Suzanne Buck

- A. Call to Order Upon Reaching a Quorum Barb Wilson 5 min

Meeting called to order at 6:30 pm.

1. Introductions - Board Members, Administrators and Staff

ACSD Staff present: Tim Williams, Interim Superintendent; Nicole Carter, Assistant Superintendent and Director of Equity and Student Services; Matt Corrente, Director of Finance and Operations; Courtney Krahn, Director of Teaching and Learning; Emily Blistein, Director of Communications & Engagement; Bjarki Sears, Principal of Salisbury Community School and Acting Principal of Cornwall Elementary School; Joy Dobson, PYP Coordinator; Heather Gebo, Literacy Coordinator

Sophia Lawton, Student Rep to the ACSD Board also present
Eddie Fallis, Student Rep to the ACSD Board briefly present

Nicole MacTavish, Superintendent of the Hannaford Career Center also present

2. Public Comment on Agenda Items 10 min

No public comment.

- B. Recommendation to Approve Minutes of 12/11/2023 5 min

James Malcolm noted a misspelling of Bruce MacIntire's name in the minutes; Ellen Whelan-

Wuest also noted an incomplete sentence on page 5. Minutes passed with corrections.

Motion to approve [revised] minutes from December 11, 2023.

Move: James Malcolm Second: Jamie McCallum Status: Passed

C. Approve ACSD Bills

James Malcolm 5 min

James Malcolm presented the ACSD Bills, read by himself and Jason Chance on December 26, 2023:

General Fund: \$1,123,072.59 (\$725,378 of this is PAHCC tuition; \$142,052 is student transportation)

Payroll: \$966,338.54

Payroll: \$181.93

Payroll: \$155.82

Motion to approve and pay ACSD Bills as presented.

Move: James Malcolm Second: Jason Chance Status: Passed

D. Report of the Student Representatives

Eddie Fallis 5 min
Sophia Lawton

Sophia Lawton reported that Quarter 2 is coming to a close. MUHS Student Council is working to make the Better Student Stakeholder group more diverse to reflect the makeup of the MUHS student population.

E. PAHCC Budget presentation

20 min

Dr. Nicole MacTavish, Superintendent for the Winnaford Career Center, provided a presentation on the Career Center's program enrollment, and budget, as included in the meeting materials. Of note:

- PAHCC will be adding Medical, Plumbing, and Welding Programs to their offerings next year.
- In VT there are not enough people going into the trades to replace retirees -- CTE programming is greatly needed.
- Federal funding for trades has diminished significantly over the last several years.
- Given the unemployment rates, every graduate needs to be employable.
- CTE is an important tool in student retention (flexible pathways keep kids enrolled).
- PAHCC enrollment is increasing
- PAHCC funding also includes other sources: Collins Aerospace, Senator Leahy's high-tech manufacturing funding, and some Federal Perkins funding.

The PAHCC budget for FY25 is expected to increase between 10-11% -- preliminary forecast is \$31,259 per student. It is important to note that the cost of delivering the programming is pretty fixed, and that tuition per student decreases the more students are enrolled. She is working hard to increase enrollment.

Board Questions:

Jason Chance asked what the biggest barriers to enrollment are. Dr. MacTavish responded that the two biggest obstacles are: 1) High School schedules of sending districts, and 2) Required English credits of sending districts that can't be provided by PAHCC. There was some discussion about efforts to address these issues.

Suzanne Buck mentioned that PAHCC used to provide Math and English credits, so has been done. She also asked about the status of the Theater Arts program. Dr. MacTavish responded that enrollment in the program has expanded and that the program seems well-loved and attended. They are trying to find a partner university to offer college credit for the programming.

Steve Orzech commended Dr. MacTavish on her work in the 6 months that she has been leading PAHCC.

F. Report of the Superintendent

Tim Williams

1. Action: Faculty/Staff Appointments/Resignations

5 min

Steve Orzech asked Dr. Williams where the District stands with respect to paraprofessional vacancies. Dr. Williams said that the majority have been filled, but that there are still a few left. Ellen Whelan-Wuest asked if the pay increases have made a difference with recruitment. Dr. Williams feels that it has -- ACSD is more competitive now.

Motion to approve the five appointments presented in meeting materials, including:

- a. Appoint Ashleigh Capek-Disorda as a Paraprofessional, 1.0 FTE, Step 1
- b. Appoint Scott MacDougal as a Paraprofessional, 1.0 FTE, Step 1
- c. Appoint Jane Phinney as a Paraprofessional, .50 FTE, Non-Union no step placement as less than 20 hrs/week
- d. Appoint Emily Pottinger as a Paraprofessional, 1.0 FTE, Step 1
- e. Approve the transfer of Gail Williams from Payroll Coordinator to Administrative Assistant, 1.0 FTE, Non-Union position no step placement

Move: Steve Orzech Second: Joanna Doria Passed

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- b. Appoint Scott MacDougal as a Paraprofessional, 1.0 FTE, Step 1
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2. Action: Set FY25 Tuition Rates

Matthew Corrente 5 min

Matt Corrente presented the details for the FY25 proposed ACSD tuition rates and FY25 tuition rates for the Addison County Special Education Collaborative (ACP).

Ellen Whelan-Wuest made a motion to set the FY25 ACSD tuition rate at \$16,972 for elementary (K-5) and \$22,394 for secondary (6-12). Suzanne Buck seconded. Barb Wilson called the vote and the motion passed unanimously.

Jason Chance made a motion to approve the submission of the FY25 ACP tuition rate of \$43,638 per FTE to the VT Agency of Education on behalf of the Addison County Special Education Collaborative. Jamie McCallum seconded.

Joanna Doria asked a question about the distinction between projected costs and total allowable costs. Of note: transportation cannot be covered since this expense is covered elsewhere in district budgets.

Suzanne Buck asked if the Board has always set tuition for the Addison County Collaborative Program (ACP). Matt Corrente responded that this is the first time, but is being done so to provide a foundation for making the program available to students who need it. Jamie McCallum asked if all spots were filled, and noted a mistake in the presented numbers. Steve Orzech noted the correct figured.

Mary Heather Noble made a motion to revise the original motion to approve the FY25 ACP tuition rate of \$43,368 per FTE. Joanna Doria seconded. Barb Wilson called the vote and the revision to the original motion passed.

Barb Wilson called the vote on the revised motion to approve the submission of the FY25 ACP tuition rate of \$43,368 per FTE to the VT Agency of Education on behalf of the Addison County Special Education Collaborative. The revised motion passed unanimously.

3. Tier I Curriculum Overview

Courtney Krahn 25 min

Courtney Krahn presented an overview of the ACSD Tier 1 curriculum work from the slide presentation included in the meeting materials. Of note:

- Factors that influence the tier 1 coordinated curriculum include state & local drivers (Act 173, state education quality standards, IB framework, Strategic Plan, and state-required continuous improvement plan); best practices in curriculum development (technology, horizontal and vertical alignment, etc.); state and local assessments (standardized testing and screening assessments); and need-based professional development and collaborative structures (e.g., IB, literacy training, etc.).
- ACSD's commitment is to provide a guaranteed coordinated curriculum so that students across the district are all prepared with mastery of the same proficiencies using the same standards, and that students are adequately prepared as they move from one grade to the next. This is the expectation. Courtney shared some slides with Then-Now-Next comparisons on how the District has evolved over time to move toward this commitment. The District's adoption of IB allows it to lay the foundation and is further ahead in this effort than most districts in Vermont.
- Specific examples of horizontal and vertical alignment were described, and examples of types of assessments to monitor student progress in proficiency were also presented. The IB framework allowed local instructors to collaborate and develop a coordinated curriculum that layers skills and proficiencies in the unit concepts. All of ACSD's curriculum has been developed by its own teacher teams.

Board Questions:

Ellen Whelan-Wuest asked about how common transferrable skills (e.g., self management, critical thinking, communication, research, etc.) are handled. Courtney noted that while all of the skills are developed in the context of the current curriculum, there is not yet a firm structure that dictates when these skills will be specifically taught -- this is ongoing work.

Steve Orzech observed that the IB program provides the backbone of the coordinated curriculum, and asked how the tier 1 curriculum can be guaranteed in mixed-grade classrooms. Mary Heather echoed this question and also asked about the level of effort the District has spent on horizontal alignment (bringing all school buildings to the same curriculum expectations) verses vertical alignment (prepping students for the next level). Courtney said that the District has expended significant time and energy developing both and

that it will always be refined. There is a lot of backwards design in the curriculum development to ensure that students receive what they need for the next grade level. She conceded that the delivery in mixed grade classrooms can be tricky.

Suzanne Buck asked about how the curriculum ensures achievement of state standards. Courtney explained the "cross-walking" effort to design content based on standards and layer in additional literacy and math skills into units of inquiry.

4. State Representative Peter Conlon - Act 127 Overview

10 min

State Representative and former ACSD Board member Peter Conlon joined the meeting to take questions about the implementation of Act 127 and Act 173, and the implications for the FY25 budget. He explained that this budget season is shaped by a confluence of several factors, including the roll-out of these two laws and the other fiscal pressures caused by inflation, healthcare costs, etc.

Steve Orzech asked Peter to clarify the limitation on the spending increase and how the resulting 5% tax cap works over the 5-year phasing in period. Notes from Peter Conlon's response:

- The <10% spending increase limit is based on the prior year's budget, not just on the FY24 budget figures. So districts are allowed to increase their spending by as much as <10% each year to keep their tax rate increases to 5% increments. The idea is to allow districts to gently ease toward the increased tax rates imposed by the implementation of Act 127 (new student weighting formulas).
- If districts do nothing to control their annual increases, the penalty is swift and significant (no 5% tax rate cap to ease in -- it would jump to the actual tax rate based on the new Act 127 figures).
- If districts continue to increase their spending, but still keep it within the <10% limitation, they may still find that their cumulative spending creases will result in unbearably high tax rates at the end of the 5-year period.
- There is also concern that the State will not be able to financially sustain this "grace period" for all districts that meet the spending limit criteria. There was substantial concerned discussion about negative outcomes even if the district "follows the rules."

Board Questions:

- Jamie McCallum asked about how real the danger of penalty was if most district would not likely be able to comply with the <10% spending increase limit. Peter Conlon explained that the structure for qualifying for the 5% tax cap over 5 years was to allow districts to adjust to the new pupil weighting formula and resulting distribution of education funds. If districts are not careful with their spending they will have to justify it in front of a state board.
- Mary Heather Noble noted the similarity between the current budget climate and the pre-COVID state spending threshold. This sounds like the same story -- the state is forcing districts to address excessing spending. We can't keep asking for more.
- Ellen Whelan-Wuest clarified the 5% cap as an incentive rather than a penalty. Others noted the danger of simply postponing the fiscal cliff over a 5 year period if no efforts are made to cut spending within the phase-in period for Act 127.

- Suzanne Buck underscored the risk of the State not having enough funding if too many districts qualify for and use the incentive. If everyone gets the 5% tax rate cap, there won't be enough in the education fund and the State will have to pull other levers (commercial property tax, non homestead tax) to raise that money. They may revisit the legislation and take the 5% tax cap incentive away -- then districts will be really stuck.

5. Presentation: Budget Development #4: Property Tax Rates & CLA Matthew Corrente 30 min

Matt Corrente provided the ACSD FY25 Budget presentation #4, as included in the meeting materials. This presentation's focus was on:

- Impacts of Act 127 (the District's weights, a year-to-year comparison, and color-coded illustrations of how the limiting spending increases to <10% can still result in a fiscal cliff at the end of the 5-year phase in period).

- Current enrollment figures, ACSD's Long Term Weighted Average numbers and the resulting Equalized District Tax Rate (EDTR) Calculation.

- Common Levels of Appraisal (CLA) and Town Tax Rate projections.

Summary of presentation:

- ACSD's enrollment has decreased by 1.6%

- Declining enrollment/weight combined with increased spending create dual pressures on the District Tax Rate.

- The EDTR if 5% tax cap is lost is \$1.71. With the 5% tax cap, the EDTR is \$1.47.

- With a \$1.47 EDTR, the CLA increase for all ACSD towns by a range of 1.91 (Middlebury & Weybridge) to 2.15 (Salisbury). These figures would be much higher and result in huge tax rate increases if the EDTR was \$1.71.

- Bottom line: ACSD must keep the spending increase below 10% or run the risk of gambling with the EDTR.

Board Comments and Questions:

- Mary Heather Noble underscored the importance of voters understanding the 5-year component to the narrative. The Board cannot act like this is just one tough budget year. This is 5 tough budget years and taxpayers may still get crushed at the end of it.

- Ellen When-Wuest acknowledged the challenge but also emphasized that we are talking about people when we talk about the budget.

- Suzanne Buck said the Board needs to talk about whether it can afford to keep everything open and educate our students equitably while still staying within the State's formula.

- Brian Bauer asked if the District is paying the full amount of healthcare for its employees.

- Steve Orzech explained that the District is paying 80% but that the rates on the 20% that teachers pay have also gone way up. He noted that moving forward with a capital bond project seems like an impossibility.

- James Malcom reminded the group that the legislation might change if the 5% tax cap is a

failed effort.

- Joanna Doria noted that it is so absurd for the education fund to have to shoulder a 16.4% increase in healthcare expenses.

G. Report of the Chair

Barb Wilson 10 min

1. Budget Outreach

Barb Wilson briefly updated the Board on the coordinated work between the Finance Committee and Communications & Engagement Committee to develop voter education materials for the FY25 budget.

2. Update on Dr. Baker's monthly visits to ACSD

Barb Wilson provided a brief update on Dr. Wendy Baker's visit schedule for the upcoming months, and noted that she is conducting the visits on her own time.

H. Report of the Board

1. Action: Approve Policy A22- Notice of Non-discrimination

Suzanne Buck 5 min

Suzanne Buck presented Policy A22 and A23 for Board approval.

Motion to Approve Policy A22- Notice of Non-discrimination.

Move: Mary Heather Noble Second: Jamie McCallum Status: Passed

2. Action: Approve Policy A23- Community Engagement and Vision

Suzanne Buck 5 min

Action: Approve Policy A23- Community Engagement and Vision

Move: Mary Heather Noble Second: Jason Chance Status: Passed

I. Public Comment - Any Topic

10 min

Dennis Michael of Middletown provided a comment. He is a retired law enforcement officer with 2 kids enrolled in the District. He also has a 4-year-old entering ACSD soon. He is concerned about the Black Lives Matter (BLM) flag flying under the American flag at Mary Hogan School. He has talked to 35-40 people who feel similarly. They don't feel there is any race, creed, or color better than the other. All are equal under the flag. He does not understand why the BLM flag is flying. He would like to see the BLM flag replaced with an All Lives Matter flag, or just the American Flag. He then expressed gratitude for being able to provide his comment, and commended the Board on its professionalism.

J. Superintendent Transition Framework

Barb Wilson 20 min

Barb Wilson presented a short slide presentation with an initial proposal for a Superintendent Transition Framework for Dr. Wendy Baker. The proposal takes advantage of Dr. Baker's availability over the next 6 months to include her in high-level planning and implementation of the recently approved Strategic Plan, and eventually transition her to part-time operational leadership at the end of the 2023-24 academic year before administrative leaders break for the summer. The idea is to enable a supported, structured transition while Central Office leaders are available and to invest in the Superintendent/Board relationship before her official start date.

The Board then entered Executive Session to discuss compensation details for the transition framework.

1. Executive Session: Personnel 1 VSA 313 (a) (3)

Entered Executive Session at 9:30 p.m.

Exited Executive Session and re-entered Open Session at 10:15 p.m.

Motion to enter Executive Session to discuss compensation details for Dr. Wendy Baker's transition framework, per 1 VSA Section 313(a)3.

Move: Mary Heather Noble Second: Suzanne Buck Status: Passed

2. Action: Approve Superintendent Transition Framework

Motion to authorize Board Chair Barb Wilson to negotiate compensation and establish a formal Transition Framework for Dr. Wendy Baker, for an amount not to exceed \$25,000.

Move: Mary Heather Noble Second: Tricia Allen Status: Passed

K. Adjournment

Meeting adjourned at 10:17 p.m.

Respectfully submitted,

Mary Heather Noble
ACSD Board Clerk

Motion to adjourn.

Move: Tricia Allen Second: Jason Chance Status: Passed

Total Meeting Time: 2h 55m

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Superintendent's Report

Timothy P. Williams, Ed. D.



[@DocTPW](#)



January 22, 2024

The new year means that it is time for the Administrative Team to be working on the documents and budget necessary for the Annual Meeting. Tonight's meeting will have a great deal of information about the budget, so I will not include them here.

Here are the items for tonight:

Kindergarten Enrollment for FY25: Our Universal Pre-K Coordinator, Meg Baker, tracks students who are currently enrolled in area preschools and has a handle on what we can expect for kindergarten enrollment for the upcoming school year. Here is the information she provided as of earlier this month:

	Not enrolled in PK 23-24	2023-24 Pre-K Enrollment	2023-24 Kindergarten	% Change from FY24 to FY25
Bridport	1-15 "unknown" enroll each year, most to MH	7	9	-22.2%
Cornwall		8	12	-33.3%
Mary Hogan		56	71	-21.1%
Ripton		2	2	0.0%
Salisbury		11	8	37.5%
Shoreham		15	7	114.3%
Weybridge		3	8	-62.5%
Total		102	117	-12.8%

The gray cells represent the current Pre-K enrollment and those who are not currently enrolled in a pre-K program. Historically, we have anywhere from one to 15 non-preschool students who enroll in kindergarten. Meg expects that the vast majority of those students will enroll in Mary Hogan, which means that there will be as high as 71 MH Kindergarteners (0% change.) Based on these numbers, we should expect anywhere from 103 to 117 new kindergarteners next year district-wide. That means we should see anywhere from a 12% decline to a 0% growth in kindergarten enrollment.

FRL Update: We have new numbers about our Free/Reduced Lunch (FRL) rate for the upcoming school year. This number has a direct impact on Title I funding and a significant impact on educational funding, in general. The table below shows the numbers for next year (FY25) as compared to this year's numbers (FY24.)

	Free/Reduced Lunch (FRL) Percentages			
	FY24 FRL	FY25 FRL	Difference	% Change
Bridport	33.33%	39.62%	6.29	18.9%
Cornwall	12.90%	19.78%	6.88	53.3%
Mary Hogan	28.74%	26.40%	-2.34	-8.1%
Ripton	23.91%	16.67%	-7.24	-30.3%
Salisbury	47.69%	38.18%	-9.51	-19.9%
Shoreham	23.68%	28.00%	4.32	18.2%
Weybridge	11.63%	10.42%	-1.21	-10.4%
MUMS	22.49%	25.65%	3.16	14.1%
MUHS	17.53%	20.16%	2.63	15.0%
LEA average FRL*	22.84%	24.14%	0.33	5.7%

*This average is NOT calculated by averaging the above numbers. Rather, it is the average of all FRL students vs. total enrollment.

2024-25 School Calendar: ACSD is collaborating with the other districts in the region to arrive at a common school calendar for next year. A common regional calendar makes it easier to share resources, such as the Career Center and other collaborative services. It also makes it easier for staff members who have children who attend other districts. The way that holidays fall for next year presents some interesting challenges. For example, if we follow a traditional start date, we run the risk of the school year ending the last week of June, assuming we would have two or more snow days and keep the two traditional spring semester breaks. One option would be to start the school year a week earlier in August, which is not preferable to some. Another option would be to eliminate one or both of the breaks. There also could be some combination of those options. We will share next year's calendar once it is finalized.

EQS Manual of Rules and Practices: The state has created the [Vermont Education Quality Standards](#) (EQS). "These are the rules to ensure that all students in Vermont public schools are afforded educational opportunities that are substantially equal in quality, and enable them to achieve or exceed the standards approved by the State Board of Education." The 17 page document outlines what schools are directed to include in their programming.

Act 127 Video: Missisquoi Valley SD produced [a video about Act 127](#). The video provides a good overview of why the legislature adopted Act 127, which changes the way schools are funded from the state. Under the new system, some districts will see an increase in state funding while others will see less. Like many districts, ACSD will receive less funding under the new formula. This will for those districts to raise taxes and/or cut costs.

MEMORANDUM

To: Addison Central School District School Board
From: Bruce. MacIntire, ACSD Director of Facilities
Date: January 1, 2024
Subject: Mary Hogan ESSER Project Contractor Bids

Purpose: The purpose of this memo is to make a recommendation to award the contract for the Mary Hogan Elementary School HVAC Upgrade project to begin in the summer of 2024. This project will be funded through the AOE ARP ESSER (ESSER III) Grant.

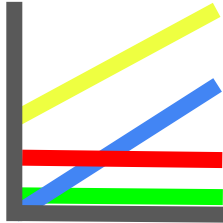
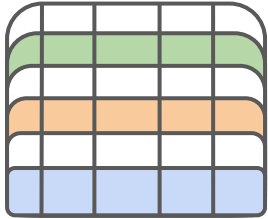
Two firms were prequalified by the board on December 11, 2023 to be eligible to bid on this project.

Requests for Proposals were sent to all firms (listed below) and received on January 17, 2024 to be opened at a publicly warned board meeting.

	Farrington	Breadloaf
Base Bid		
Add Alternate #1 Flotex Flooring		
Total based on alternates selected:		

Recommended Motion:

I move to award the Mary Hogan Elementary School ESSER capital improvement project to the apparent low bidder based on the alternates chosen contingent upon final review of all the bids and authorize Superintendent Williams to execute a contract with the low bidder associated with this work.

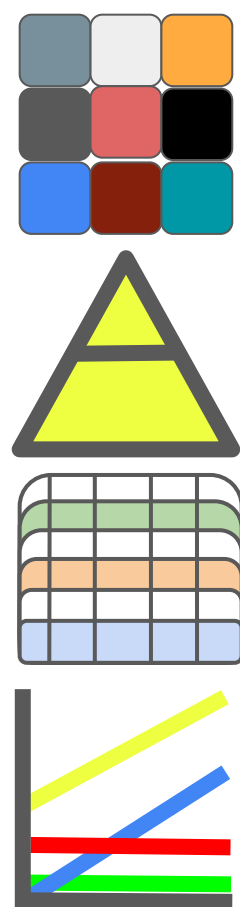


ACSD FY25 Budget

Presentation to the Board of Education
January 22, 2024

Recap: The Big Picture

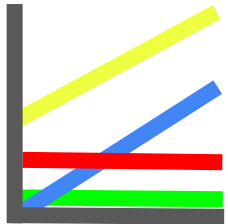
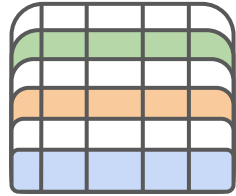
- ACSD has presented the process of Budget Development to the Board throughout the FY24 school year.
- We have examined: Drivers, Fixed Costs, Cost Center changes, Student Services reorganization, Act 127 Effects, Tax Rates, and more.
- Implementation of Act 127 has had the largest impact on the FY25 budget development process. ACSD faces a diminished tax capacity and will require higher tax rates to fund even a 0.0% increase in spending. “The same costs more.”
- We have included new information as it becomes available and updated our projections at each interval, allowing the plan to come into focus.
- The Finance Committee has recommended that the Administration present the Board with a budget that results in no more than a 9.9% increase in per pupil spending.





Roadmap: Next Steps

- 1/22/2024 Final presentation of the FY25 Budget to the ACSD Board.
Draft Budget Book released to Board
- 1/25/2024 Special Board Meeting for budget approval vote.
- 1/26/2024 Deadline to warn ACSD Annual Meeting.
- 2/2/2024 Deadline to warn Budget for Town Meeting Day.
Final Budget Book released to Board.
- 2/27/2024 ACSD Annual Meeting. Budget presentation to public.
- 3/5/2024 Town Meeting Day - Budget Vote



FY25 Budget Overview

- This Budget is a bridge.
 - It allows us to forge connections between the interrupted learning years brought on by the pandemic and our District's ambitious plan to reverse those effects and equitably increase all educational outcomes by 2030.
 - It spans a leadership transition, providing vital continuity to our next superintendent as our next leadership chapter begins.
 - And finally, it allows us to bypass the fiscal pitfall created by the State's new laws, shielding the taxpayer from perilous rate increases.
- This Presentation is composed of two parts. These are roughly analogous to the the organization and content of the FY25 Budget Book.
 - General Financial Section - Year to Year Summary, Tax Rates
 - Detailed Financial Section - Cost Center Analysis, Enrollment



General Financial Section

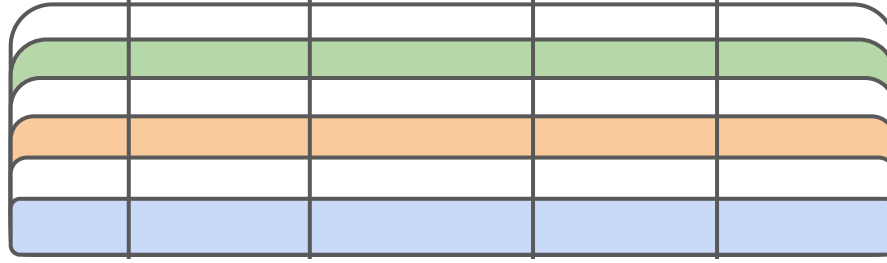
Individual Cost centers will be explained in the Detailed Financials Section.

Other Expenses:

- In FY24 we incorrectly displayed foodservice expense. This reflects that revision. There was no change to Ed Spending.
- In FY25 we have added the excess capital improvement costs of the ESSER funded HVAC project at Mary Hogan, CCC Tax projection, and projected Foodservice shortfall in this section.

Fund Balance is still preliminary and will require Board and voter approval to be transferred. This is an offsetting expense.

Debt Service	\$ 166,856	\$ 172,073	0.4%	\$ 172,073	0.4%	\$ -	0%
GenFund Subtotals	\$ 38,513,282	\$ 42,318,363		\$ 46,455,800		\$4,097,437	9.7%
Other Expenses	\$ -	\$ 1,046,197		\$ 420,000			
Fund Balance Transfer	\$ 2,323,099	\$ 1,520,974		\$ 2,033,842			



OTHER EXPENSES

- Child Care Payroll Tax (Act 27) - \$120,000
- Food Service Shortfall - \$100,000
- ESSER HVAC Additional Costs - \$200,000

Planned expenses from non General Fund revenue sources (grants). Remember, Expenses and Revenues in these funds always offset. What we receive is what we expense.

Consolidated Federal Grant Program	\$ 952,771	\$ 856,460	\$ 856,460	\$ -	0.0%
Special Education Federal Grant Expenditures	\$ 615,229	\$ 586,106	\$ 586,106	\$ -	0.0%
ESSER	\$ 1,750,052	\$ 917,313	\$ -	\$ (917,313)	-100.0%
Medicaid/MAC	\$ 148,864	\$ 191,707	\$ 191,707	\$ -	0.0%
Special Funds	\$ 51,133	\$ 60,165	\$ 60,165	\$ -	100.0%
Total Other Funds:	\$3,518,049	\$2,611,751	\$1,694,438	-\$917,313	-35.1%
Total Expense:	\$44,354,430	\$47,497,285	\$50,604,080	\$3,106,795	6.5%

REVENUE

				REFERENCE	% DIFF
General Fund (Tuition)					
State & Local Grants				\$ -	0.0%
Special Ed Block Grant				\$416,964	15.1%
Federal Grant Funds				\$ -	0.0%
ESSER				(\$917,313)	-100.0%
Medicaid/MAC				\$ 0.31	0.0%
Special Funds				\$ -	0.0%
ELL Grant				25,000	100.0%
Fund Balance Transfers					
Total Revenues	\$ 10,807,877	\$ 10,500,049	\$ 10,537,568	\$ (475,349)	-4.5%

These lines show all sources of revenue other than Education Funding.

Tuition paid to ACSD: \$768,588 (42 students)

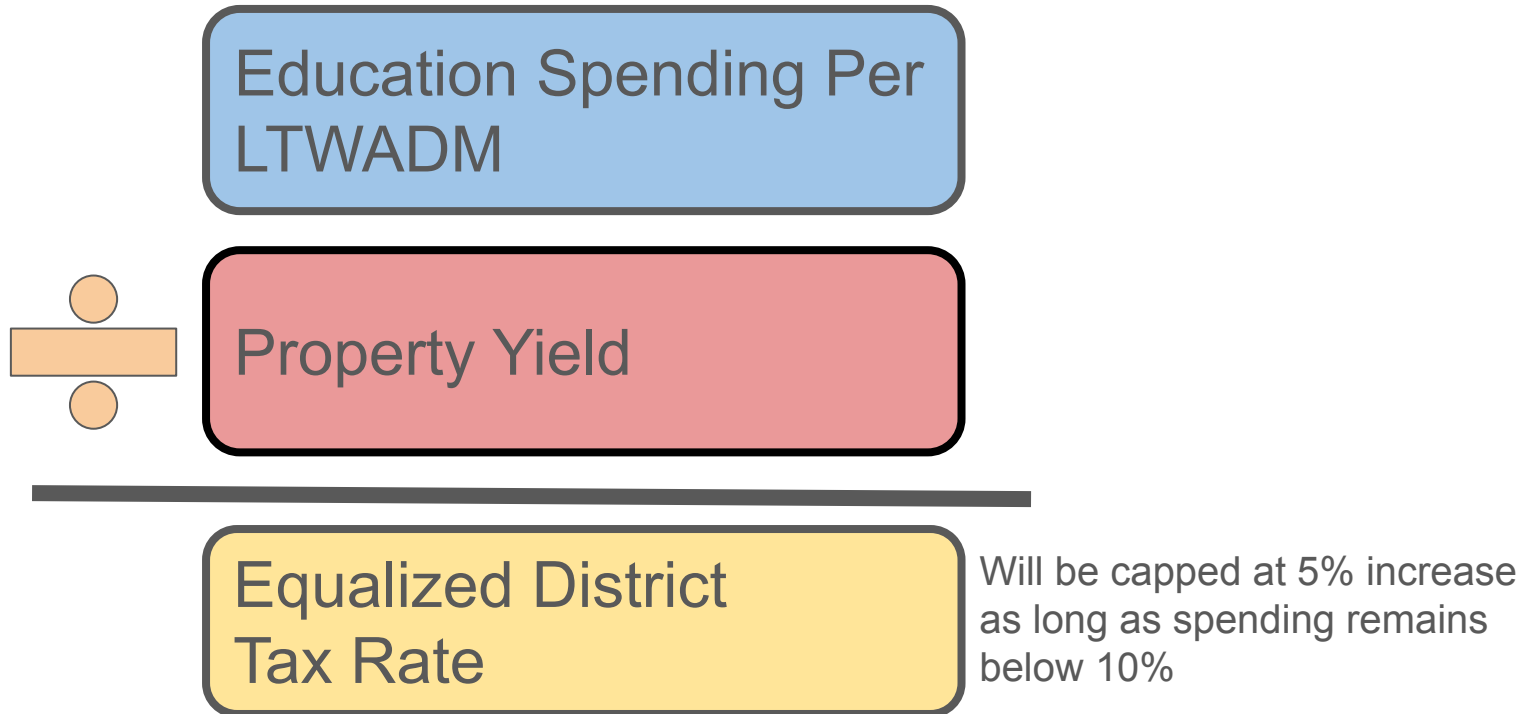
- Major projected revenue changes:
- Census Block Grant (+\$416k)
 - ESSER Grant (-\$917k)
 - ELL Grant (+\$25k)

Overall net loss of revenue: - 4.5%

	FY23 ACTUAL	FY24 REVISED	FY25 PROPOSED	DIFFERENCE	% DIFF
Total Expenses	\$44,354,430	\$47,497,285	\$50,604,080	\$3,106,795	6.5%
less					
Offsetting Revenues	\$10,807,877	\$10,500,049	\$10,537,568	\$37,519	0.4%
Education Spending	\$33,546,553	\$36,997,236	\$40,066,512	\$3,069,276	8.3%
Long Term Weighted Average Daily Membership	na	2525	2487.15	-37.85	-1.5%
Ed Spending/LTWADM	na	\$14,652	\$16,109	\$1,457	9.9%

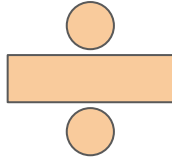
Property Tax Calculations

Calculation of Equalized District Tax Rate



Calculation of Equalized District Tax Rate

\$16,109 per LTWADM



\$9,171 per LTWADM

Yield has decreased as of 1/12. Previous yield was \$9,452.

Previous EDTR was \$1.70.

\$1.76 (+25.4%)

\$1.47 (+5% capped)



Detailed Financial Section

General Education, Direct Instruction

FY23 ACTUAL	FY24 BUDGETED	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 23,538,325	\$ 24,581,951	58%	\$ 25,642,838	55%	\$ 1,045,887	4%

Cost Center Activity Report

- \$1.15M transferred to Student Services cost center
- 6% wage growth projection: \$933,710
- 16.4% healthcare increase: \$55,000
- ESSER funded 1st grade teacher added at MH
- 1.0 Teacher FTE cut at Shoreham (6 → 5) based on enrollment.
- Paraeducators organized better by function (Sp. Ed, Gen. Ed, etc.)

Enrollment and Cohorts by Grade Level FY24

	Bridport (k-5)	Cornwall	Mary Hogan (k-5)	Ripton	Salisbury	Shoreham	Weybridge
BUDGET FY24	\$ 984,056	\$ 1,113,568	\$ 4,361,495	\$ 666,719	\$ 1,073,306	\$ 1,226,213	\$ 621,158
BUDGET FY25	\$ 1,058,734	\$ 1,146,632	\$ 4,428,639	\$ 680,198	\$ 1,093,845	\$ 969,787	\$ 613,742
Percent Difference	7.59%	2.97%	1.54%	2.02%	1.91%	-20.91%	-1.19%
Enrollment 2023-2024	49	91	360	36	55	75	49
Kindergarten	9	12	72	1	7	7	8
1st	10	15	59	8	13	9	8
2nd	7	20	51	7	7	9	10
3rd	7	16	56	4	15	11	6
4th	9	11	67	11	6	22	7
5th	10	17	55	5	7	17	10

Enrollment and Cohorts by Grade Level FY24

	Middlebury Union Middle School	Middlebury Union High School
BUDGET FY24	\$ 4,935,197	\$ 7,650,507
BUDGET FY25	\$ 5,092,271	\$ 8,162,546
Enrollment 2023-2024	387	493
6th	126	
7th	126	
8th	135	
9th		119
10th		130
11th		144
12th		100

Direct Instruction Detail: School Building Budgets

	Bridport (Total)	Bridport (k-5)	Bridport (PreK)	Cornwall	Mary Hogan	Mary Hogan (k-5)	MH PreK
BUDGET FY24	\$ 1,033,860	\$ 984,056	\$ 49,804	\$ 1,113,568	\$ 4,466,544	\$ 4,361,495	\$ 105,049
BUDGET FY25	\$ 1,148,934	\$ 1,058,734	\$ 90,200	\$ 1,146,632	\$ 4,529,675	\$ 4,428,639	\$ 191,035
Percent Difference	11.13%	7.59%	81.11%	2.97%	1.41%	1.54%	81.85%
Enrollment 2023-2024	64	49	15	91	385	360	25

	Ripton	Salisbury	Shoreham	Weybridge	Middlebury Union Middle School	Middlebury Union High School
BUDGET FY24	\$ 666,719	\$ 1,073,306	\$ 1,226,213	\$ 621,158	\$ 4,935,197	\$ 7,650,507
BUDGET FY25	\$ 680,198	\$ 1,093,845	\$ 969,787	\$ 613,742	\$ 5,092,271	\$ 8,162,546
Percent Difference	2.02%	1.91%	-20.91%	-1.19%	3.18%	6.69%
Enrollment 2023-2024	36	55	75	49	387	493

Bridport (K-5)

- No additional drivers.
- No major offsetting savings.

BUDGET FY24	\$ 984,056
BUDGET FY25	\$ 1,058,734
Percent Difference	7.59%
Enrollment 2023-2024	49
Projected Enrollment	49

Cornwall

- No additional drivers.
- Minor healthcare offsetting savings. (\$10,000)

BUDGET FY24	\$ 1,113,568
BUDGET FY25	\$ 1,146,632
Percent Difference	2.97%
Enrollment 2023-2024	91
Projected Enrollment	78

Mary Hogan

- No additional drivers.
- Para transfer to student services (savings of \$97,347)
- \$18,000 in Substitute budget trimmed
- \$200,000 of offsetting savings from unused contract services lines.

BUDGET FY24	\$ 4,361,495
BUDGET FY25	\$ 4,428,639
Percent Difference	1.54%
Enrollment 2023-2024	360
Projected Enrollment	360

MUHS

- \$30,000 increase in athletic/co-curricular transportation costs
- Reduction of 1.0 admin. assist.
- Para budget transfer (\$45,948)
- Healthcare usage adjustment (savings of \$29,527)
- Assistant Principal transferred to cost center
- SRO contract \$53,530
- Net increase of \$34,832 across all non-personnel Departmental budget lines. (4%)

BUDGET FY24	\$ 7,650,507
BUDGET FY25	\$ 8,162,546
Percent Difference	6.69%
Enrollment 2023-2024	493
Projected Enrollment	526

Ripton

- Substitute budget increased (\$8300)
- Healthcare usage increased (\$17,000)
- No major offsetting savings.

BUDGET FY24	\$ 666,719
BUDGET FY25	\$ 680,198
Percent Difference	2.02%
Enrollment 2023-2024	36
Projected Enrollment	34

Salisbury

- Substitute budget increased (\$8300)
- Healthcare usage increased (\$22,273)
- 0.5 Library Para cut (savings of \$11,000).

BUDGET FY24	\$ 1,073,306
BUDGET FY25	\$ 1,093,845
Percent Difference	1.91%
Enrollment 2023-2024	55
Projected Enrollment	59

Shoreham

- 1.0 teaching position reduced due to enrollment.
- Substitutes budget increased to usage (\$17,524)
- Health insurance trimmed to usage (savings of \$30,152)
- Miscoded salary transferred out of cost center. (\$160,000)

BUDGET FY24	\$ 1,226,213
BUDGET FY25	\$ 969,787
Percent Difference	-20.91%
Enrollment 2023-2024	75
Projected Enrollment	72

Weybridge

- No additional drivers.
- Health insurance trimmed to usage (savings of \$17,682)
- Para FTE calibration (savings \$8,513)

BUDGET FY24	\$ 621,158
BUDGET FY25	\$ 613,742
Percent Difference	-1.19%
Enrollment 2023-2024	49
Projected Enrollment	43

MUMS

- Added 1.0 Admin Assist.
- Para transfer to Student Services (\$140,000)
- Misc funds calibrated to enrollment. (\$5000)
- Grade 6 lines integrated into other MUMS lines and consolidated. (savings of \$30,114)
- Unused summer program funding reduced to offset costs. (savings of \$17,000)
- SRO cost share added (\$20,375)

BUDGET FY24	\$ 4,935,197
BUDGET FY25	\$ 5,092,271
Percent Difference	3.18%
Enrollment 2023-2024	387
Projected Enrollment	371

EQS/Enrollment Minimum Methodology

Vermont's Educational Quality Standards (EQS) provides guidelines for some staffing areas. The FY25 budget aligns with the EQS:

- Nurses: 1 per 500 enrolled
- Paraprofessionals: 1 per 50 enrolled
- School Counselors: 1 per 300 enrolled

EQS/Enrollment Minimum Methodology

The EQS FTE defines the “Floor” of the cost center.

It does not indicate all FTE’s allocated to the school.

FTE Allocations that supplement the minimum standard are budgeted in the Student Services Cost Center.

Direct Instruction Budgeted FTE By Location and Job Class

Staff FY25 Budgeted	Bridport	Cornwall	MH	Ripton	Salisbury	Shoreham	Wey	MUMS	MUHS
Administrator	1.0	1.0	2.0	0.6	1.0	1.0	0.5	2.0	2.0
Admin. Assistant	1.0	1.0	2.0	1.0	1.0	1.0	1.0	4.0 (+1)	5.0 (-1)
Classroom Teacher	4.0	6.0	23.0 (+1)	3.0	5.0	5.0 (-1)	3.0	18.0	27.0
School Counselor	0.2	0.3	1.3	0.2	0.2	0.2	0.2	2.0	2.0
Paraprofessional	1.5	2.0	12.0	1.0	1.0	2.0	1.0	4.0	4.0
Language Teacher	0.2	0.3	1.0	0.2	0.2	0.4	0.2	3.0	6.0
School Nurse	0.1	0.2	0.7	0.1	0.1	0.1	0.1	0.8	1.0
Librarian (Lib. Para)	0.2	0.4	1.0 (1.0)	0.4	0.5	0.4	0.5	1.0	2.0 (1.0)
PE Teacher	0.4	0.4	2.0	0.2	0.4	0.4	0.2	3.0	3.0
Music Teacher	0.3	0.3	1.0	0.2	0.3	0.5	0.2	2.0	2.0
Art Teacher	0.3	0.2	1.0	0.2	0.3	0.5	0.2	2.0	2.0

PreK: Two Programs, Three Cost Centers

ACSD operates preK programs at Bridport (one classroom) and Mary Hogan (two classrooms).

Each classroom is staffed with 1 Teacher and 2 Paraprofessionals

PreK: Two Programs, Three Cost Centers

The expenses of these programs are broken out within the school cost center.

However, we also receive special education funding that may be used to address student need at the pre-k level. (EEE)

Student Services and Special Education

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

Cost Center Activity Report

- Major reorganization to align cost center with District logic model
- \$1.15M transferred to Student Services cost center from DI
- 6% wage growth projection: \$183,748
- 16.4% healthcare increase: \$58,607
- ESSER Positions: 5.0 Intervention/Prevention; 1.0 WLC Coord: \$508,800
- New benefits costs: \$152,263

\$416,000 in new revenue from Census Block Grant

Staff Position	ACSD FTE Total
Pk-12 Special Education Administration	2.2
Pk-12 Special Educator	29.5
Pk-12 School Psychologist	2.0
Speech Language Pathologist (SLP)	5.0
K-12 Academic Interventionist	7.5
K-12 Prevention Specialist	2.0

Staff Position	ACSD Full Time Employees
K-12 Supplemental School Guidance	15.3*
K-12 Supplemental Nursing	4.0*
K-8 Behavior Intervention-Board Certified Behavior Analyst (BCBA)	2.0
K-5 Behavior Intervention- Behavior Specialist (BS)	2.15
6-12 Alternative Program Staff Addison Consortium Program with ANWSD/MAUSD	7.0
Pk-12 Special Education Paraeducator	34*
* FTE Stack on School Cost Center EQS allotment	

District Administration and School Board

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 2,039,071	\$ 2,391,208	6%	\$ 2,600,009	6%	\$ 208,801	9%

Cost Center Activity Report

- 6% wage growth and salary calibration: \$108,000
- 16.4% healthcare increase: \$42,000
- +\$43,500 in General Insurance
- +\$50,000 in contingency
- Several fee increases in the +\$10k range (VSA, VABA, CSOne, consultant, paydata)

Professional Development & Curriculum

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 682,128	\$ 703,776	2%	\$ 1,002,596	2%	\$ 273,820	39%

Cost Center Activity Report

- 6% wage growth projection: \$20,750
- 16.4% healthcare increase: \$3,500
- ESSER 1.0 Literacy Coordinator added
- +\$70k Teacher Stipends
- 0.25 Director of Teaching and Learning S&B transferred
- 1.0 data manager added (existing position, transferred from MUHS)

Facilities

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 3,733,797	\$ 4,247,280	10%	\$ 4,307,252	9%	\$ 59,972	1%

Cost Center Activity Report

- 6% wage growth projection: \$81,424
- 16.4% healthcare increase: \$54,000
- +\$80,000 in District Landscaping costs (previously under budgeted)
- +\$15,000 in Trash/Recycle fees
- -\$124,128 in Repair/Maintenance pooled funding - calibrated to usage
- +\$8,500 for utilities
- -\$20k for Substitutes - calibrated to usage

Technology

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 1,190,060	\$ 1,386,936	3%	\$ 1,418,472	3%	\$ 31,536	2%

Cost Center Activity Report

- 6% wage growth projection: \$24,901
- 16.4% healthcare increase: \$20,020
- +\$20,000 Canon Copier contract increase
- -\$90,000 technology hardware
- +\$15,000 shared vehicle (MUHS/Technology)

Transportation						
FY23 ACTUAL	FY24 REVISED		FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
	6.14	% of Total GF				
\$ 1,359,709	\$ 1,303,269	3%	\$ 1,361,916	3%	\$ 58,647	5%

Cost Center Activity Report

- Contract will go up by 4.5% in FY25 (Y2) and 4.5% in FY26 (Y3)
- Currently planning to begin RFP/Bid cycle in the spring.
- New agreement is providing cost offsetting fuel credits for the first time.

Patricia Hannaford Career Center

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 1,218,261	\$ 1,416,919	3%	\$ 1,615,287	3%	\$ 198,368	14%

Cost Center Activity Report

- This is the sum of per pupil tuition that we pay to PHCC on behalf of MUHS students who enroll in programs there.
- MUHS sends 152 students to PHCC (29%)
- Increased tuition from recent renovation as well as healthcare increases.

Universal Pre-K

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 455,343	\$ 489,320	1%	\$ 508,893	1%	\$ 19,573	4%

Cost Center Activity Report

- This represents tuition that we collect as revenue from the state and then pay out to third party UPK providers on behalf of ACSD resident pre-k students.
- Annual increase is not abnormal. No notable budget drivers.

Debt Service

FY23 ACTUAL	FY24 REVISED 6.14	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
\$ 166,856	\$ 172,073	0.4%	\$ 172,073	0.4%	\$ -	0%

Cost Center Activity Report

- This represents the annual expense obligation from all District-wide debts.
- These include:
 - Bridport [electrical, roof, HVAC] Start Year: 2009 Ends: FY25
 - MUMS [Roof] Start Year: 2013; [Lockers] Start Year: 2015
 - MUHS [Lockers] Start Year: 2015
 - Ripton [Solar] Start Year: 2017



Reserve Funds

Reserve funds hold unbudgeted money for a variety of reasons.

Capital Reserves are used to fund construction projects and other capital improvements.

Education Reserves are the most general in their usage and may be deployed by the School Board in response to any extraordinary need.

CAPITAL RESERVES

FY24 Starting Balance
\$1,781,534

ED RESERVES

FY24 Starting Balance
\$2,333,262

In FY24, we will complete the transfer of FY22 Remaining Fund Balance into Capital Reserves.

\$1,520,974

CAPITAL RESERVES

FY24 Projected Balance
\$3,302,508

ED RESERVES

FY24 Starting Balance
\$2,333,262

In FY24, we will also determine the remaining fund balance from FY23. This happens through our annual audit. We currently have a preliminary total:

\$2,033,842

This is the amount that the Board designate for FY25.

CAPITAL RESERVES

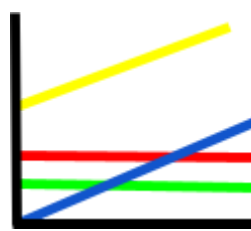
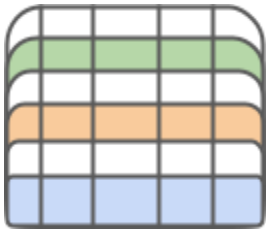
FY24 Projected Balance
\$3,302,508

ED RESERVES

FY24 Starting Balance
\$2,333,262



Addison Central School District



Annual Report & FY25 Budget Book

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Introductory Section

Preface

The FY24 Budget Book has three sections: **Introductory, General Financial, and Detailed Financial.**

The Introductory Section establishes the context of the work we have done to establish a strong fiscal foundation for our unified school district. It details the current fiscal and educational objectives of the Addison Central School District, and examines driving factors within the FY25 budget landscape.

The General Financial Section presents the big picture overview of the budget and explains all of the expenditures and revenues within it. It also presents the State-derived formula and parameters used in budgeting and details how those factors relate to district tax rates, town specific tax rates and local education spending.

The Detailed Financial Section examines the FY24 budget at the component level and explains the role that each cost center plays in the greater ACSD educational system.

We invite you to share any thoughts or comments you may have on the FY25 Budget Book with the Superintendent's Office.

**WARNING
ADDISON CENTRAL SCHOOL DISTRICT**

**ANNUAL MEETING
FEBRUARY 27, 2024**

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 27, 2024 at 7:00 PM, to transact the following business:

ARTICLE 1: To elect the following officers: a) A Moderator b) A Treasurer c) A Clerk

ARTICLE 2: To hear and act upon the reports of the school district officers.

ARTICLE 3: To see if the voters of the Addison Central School District will vote to authorize its Board of Directors, under 16 VSA 562 (9), to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year.

ARTICLE 4: To do any other business proper to come before said meeting.

PUBLIC INFORMATION HEARING

FEBRUARY 27, 2024

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 27, 2024 at 7:00 PM, for a Public Information meeting to discuss Australian Ballot articles warned for vote on Tuesday, March 5, 2024.

Hearing will take place immediately following adjournment of the Annual Meeting of said Addison Central School District.

Linda J. Barrett, Clerk
Addison Central School District

Barbara Wilson, Chair
Addison Central School District

The Addison Central School District Annual Report will be available in the following manner:
<https://www.acsdvt.org/district-link/annual-report-and-budget/annual-report-and-budget> or
call 802-382-1274 to request a copy.

WARNING

ADDISON CENTRAL SCHOOL DISTRICT SPECIAL MEETING – MARCH 5, 2024

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham and Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the following polling places on March 5, 2024 to vote by Australian Ballot on the following article(s) of business:

Town	Location	Polling Hours
Bridport	Bridport Community/Masonic Hall	7:00 AM-7:00 PM
Cornwall	Cornwall Town Hall	7:00 AM-7:00 PM
Middlebury	Middlebury Recreation Center/Gym, 154 Creek Road	7:00 AM-7:00 PM
Ripton	Ripton Community House	8:00 AM-7:00 PM
Salisbury	Salisbury Town Office	8:00 AM-7:00 PM
Shoreham	Shoreham Town Office	7:00 AM-7:00 PM
Weybridge	Weybridge Town Clerk's Office	7:00 AM-7:00 PM

ARTICLE 1: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to expend **\$50,604,080**, which represents a 6.5% increase in Total Spending and is the amount the ACSD school board has determined to be necessary for the ensuing fiscal year?

ARTICLE 2: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to appropriate **\$2,033,842** of the FY **2023** Unassigned Fund Balance to the ACSD Capital Reserve Fund?

ARTICLE 3: To elect four (4) school directors from the nominees to serve on the Addison Central School District Board for the following terms:

One (1) who is a resident of Cornwall for a three-year term.

Two (2) who are residents of Middlebury for a three-year term.

One (1) who is a resident of Shoreham for a three-year term.

Ballots shall be commingled and counted at Middlebury Union High School by representatives of the Boards of Civil Authority of the member town school districts under the supervision of the District Clerk of Addison Central School District.

Linda J. Barrett, Clerk
Addison Central School District

Barbara Wilson, Chair
Addison Central School District

**ADDISON CENTRAL SCHOOL DISTRICT - Minutes of February 28, 2023
ANNUAL MEETING**

The legal voters of the Addison Central School District met at the Middlebury Union High School in Middlebury, VT on Tuesday, February 28, 2023. Moderator, James Douglas, called the meeting to order at 7:05 PM.

ARTICLE 1: To elect the following officers: a) A Moderator b) A Treasurer c) A Clerk

James Douglas turned the gavel over to the Board Chair, Victoria Jette, to elect a Moderator.

Suzanne Buck/Mary Gill nominated James Douglas for Moderator. James Douglas was elected unanimously. Moderator Douglas resumed the gavel.

Suzanne Buck/Victoria Jette nominated Michele Warren for Treasurer. Suzanne Buck/Mary Gill moved to close nominations and have the Clerk cast one ballot for Michele Warren. Motion passed.

Suzanne Buck/Mary Heather Noble nominated Linda Barrett as Clerk. Barbara Wilson/Mary Gill moved to close nominations and cast one ballot for Linda Barrett. Motion passed.

ARTICLE 2: To hear and act upon the reports of the school district officers.

Isabel Gogarty/Linda Barrett moved, "To accept the reports, as presented". Motion passed.

ARTICLE 3: To see if the voters of the Addison Central School District will vote to authorize its Board of Directors, under 16 VSA 562 (9), to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year.

James Malcolm/Steve Orzech moved, "To approve Article 3". Motion passed.

ARTICLE 4: To do any other business proper to come before said meeting.

James Malcolm recognized and thanked the three Board members who are retiring. Those members are Jennifer Nueder, Mary Gill, and Victoria Jette.

Suzanne Buck/Barbara Wilson moved, "To adjourn the meeting". Motion passed. The meeting was adjourned at 7:10 PM.

PUBLIC INFORMATIONAL HEARING

Moderator Douglas called the Public Information Hearing to order at 7:10pm.

Moderator Douglas read **Articles 1 & 2** of the warning for March 7, 2023.

Superintendent, Peter Burrows, and Business Manager, Matt Corrente, presented the proposed budget and other information relative to the Articles. Discussion ensued.

Moderator Douglas read **Article 3**. Discussion ensued.

Moderator Douglas read **Article 4**. The candidates for Board positions were invited to speak. Ron Mordechai Makliff, Laura Harthan, Christopher Kramer, Ellen Whelan-Wuest, Suzanne Buck, and Jason Chance introduced themselves.

The Moderator adjourned the meeting at 8:15 PM.

ADDISON CENTRAL SCHOOL DISTRICT - ANNUAL MEETING - March 7, 2023
Results of Australian Ballot Voting

ARTICLE 1: Shall the voters of the Addison Central School District vote to authorize the ACSD School Board to expend \$42,269,305 which is the amount the ACSD School Board has determined to be necessary for the ensuing fiscal year?

Total votes cast = 2391 1889 YES 465 NO

ARTICLE 2: Shall the voters of the Addison Central School District vote to authorize the ACSD School Board to appropriate \$1,520,974 the FY 2022 Unassigned Fund Balance to the ACSD Capital Reserve Fund?

Total votes cast = 2391 1966 YES 367 NO

ARTICLE 3: Shall the voters of the Addison Central School District vote to approve increasing the board stipend for each board member from \$500 to \$1200 per year?

Total votes cast = 2391 1595 YES 751 NO

ARTICLE 4: To elect five (5) school directors from the nominees to serve on the Addison Central School District Board for the following terms:
Two (2) who are residents of Middlebury for a three-year term.
One (1) who is a resident of Bridport for a three-year term.
One (1) who is a resident of Cornwall for a one-year term (unexpired term).
One (1) who is a resident of Salisbury for a three-year term.

Total votes cast = 2391

Middlebury:	Tricia Allen	1288
	Jason Chance	1108
	Laura Harthan	521
	Ron Mordechai Makleff	650
Bridport:	Suzanne S. Buck	1207
	Hilda Stone	816
Cornwall:	Christopher Kramer	589
	Jeffrey Taylor	392
	Ellen Whelan-Wuest	1143
Salisbury:	Ellie A. Romp	1705

Respectfully submitted,
Linda J. Barrett, ACSD Clerk

ACSD Board of Education and Student Representatives ACSD District Administration and School Leadership

Addison Central School District Administration

Timothy Williams, *Interim Superintendent*

Nicole Carter, *Assistant Superintendent of Equity and Student Services*

Courtney Krahn, *Director Teaching and Learning*

Matthew Corrente, *Director of Finance & Operations*

Bruce MacIntire, *Facilities Director*

Will Hatch, *Director of Technology*

Emily Blistein, *Director of Communication and Engagement*

ACSD School Leadership

Matthew Brankman, *Bridport and Shoreham Elementary Principal*

Jenny Urban, *Bridport and Shoreham Elementary Assistant Principal*

Heather Raabe, *Cornwall Elementary Principal*

Jennifer Kravitz, *Mary Hogan Elementary Principal*

Stephen McKinney, *Mary Hogan Elementary Assistant Principal*

Caitlin Steele, *Middlebury Union High School Principal*

Benjamin Weir, *Middlebury Union High School Assistant Principal*

Zachary Jerome, *Middlebury Union Middle School Principal*

Michaela Wisell, *Middlebury Union Middle School Principal*

Megan Cheresnick, *Ripton Elementary Principal*

Bjarki Sears, *Salisbury Elementary Principal*

Christina Johnston, *Weybridge Elementary Principal*

District Vision and Mission

OUR VISION: All students will reach their full academic potential and be prepared for success as engaged citizens.

OUR MISSION: To provide an innovative, rigorous, and supportive educational community that inspires a passion for learning and cultivates empathy and responsibility.

ACSD FOUNDATIONAL GOALS:

Operational and Educational Systems

Develop operational and educational systems to support learning for all students.

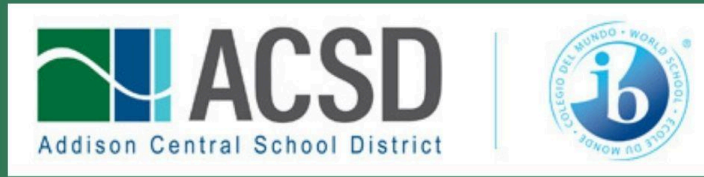
Educational Success

Build a culture of innovation and continuous improvement that personalizes learning experiences, provides equitable opportunities, and results in high expectations and achievement for all students.

Community

Engage with the community to improve outcomes for all students

Strategic Plan



Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, Weybridge



2024-2029 STRATEGIC PLAN

Find the full Strategic Plan by clicking on the photo above or directly on our website at:
<https://www.acsdvt.org/district-link/strategic-plan>

Message from the Superintendent

Schools everywhere are contending with budget challenges, mostly brought on by the end of ESSER funding. In Vermont, those challenges are even more pronounced with the state's new funding mechanism – Act 127. Addison Central is not alone in grappling with Act 127's new funding formula, which provides less funding for ACSD while providing more funding for other schools. ACSD's decrease in state funding, the cessation of ESSER funds, and increasing employee costs (health care alone is increasing 16.4%) make it more difficult to provide the same level of programming for students.

The ACSD board and administration have worked hard to produce a budget that maintains programming while complying with Act 127. The results of those efforts are found within this budget book. We have worked to find efficiencies so that we may maintain services for students. This will be a multi-year process as we do not anticipate increased funding in future years.

The ACSD board recently adopted a [new five-year strategic plan](#) to guide the district. The plan will be at the center of future budget development. The plan's opening paragraph provides an overview of the plan and the district's path forward:

This 5-year Strategic Plan was deliberately rooted in equity and designed to prioritize the success of every student PreK-12 in the Addison Central School District (ACSD). Informed by a district-wide equity audit and a community-based examination of equity issues, the three foundational Board goals focus on students' **access** to resources, sense of **belonging**, and academic **success**. In concert, these goals are crucial to reaching our vision that all ACSD students 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.

The three bolded words – **access**, **belonging**, and **success** – are at the heart of the plan. I encourage you to read through the plan (posted on our website) so that you may learn more about the three goals associated with those three words. District leaders are eager to work on the three goals in concert with ACSD's next Superintendent, Dr. Wendy Baker.

Dr. Baker will be visiting with the ACSD school community over the next few months in preparation for her official start date of July 1, 2024. She will lead the District through the Strategic Plan and beyond. Dr. Baker is a proven leader who is up to the task of implementing the 2024-25 budget and leading ACSD through the challenging years ahead.

I look forward to watching the District continue with its mission of providing "high-quality, equitable, and varied learning environments that inspire a passion for learning and growth among our students." With a greater emphasis on efficiencies and fiscal responsibility, ACSD can navigate future challenges; our students deserve no less.

Sincerely,
Timothy P. Williams, Ed. D.
Interim Superintendent

Message from the Board Chair

This past year has been a busy one for the Board with a considerable amount of time focused on hiring a new superintendent. Since we were not able to find the right candidate during our initial search, we hired interim superintendent Dr. Tim Williams and then relaunched our search in the fall. In early December, we successfully hired Dr. Wendy Baker, who will be working with the Board and District leaders during the spring to prepare for her official start in July 2024.

In the meantime, the Board is very grateful for the leadership and guidance that Dr. Tim Williams has provided to the District as interim superintendent for the current school year. Over the past year, the Board has focused on board development with a major emphasis on planning and governance to help improve our effectiveness as a board. And in December, the Board passed the 2024-2029 ACSD Strategic plan, which will guide the District over the next 5 years. This 5-year Strategic Plan was deliberately rooted in equity and designed to prioritize the success of every student PreK-12 in the Addison Central School District (ACSD).

The budget presented was developed to preserve stability during our leadership transition and also responds to multiple financial drivers, each of which has significant impacts on next year's Finances.

First, the Vermont Legislature enacted Act 127 in 2022 to improve student equity across the State by adjusting the school funding formula. Quoting from the enacted bill (S.287), "The legislation is designed to ensure that the financial resources available to local school districts for educating students living in poverty, English learners, students in small rural schools, students in sparsely populated school districts, and students in middle and high schools are sufficient to meet the cost of educating these students."

As a result of Act 127, ACSD will receive a reduced portion of the State Education Fund starting with FY25. The State also set a lower per pupil property yield. The combination of these two factors will reduce ACSD's portion of the state's education fund by roughly \$4.5M compared to FY24, resulting in a significant increase to our local tax rate. Luckily, the new legislation has provisions to ease this burden and cap the tax rate impact at 5% over the next 5 years. The 5% cap is available to districts that limit annual increases in education spending per LTWADM (Long Term Weighted Average Daily Membership) to be under 10%. The Board is committed to keeping increases in education spending under the 10% threshold and will be working with the new Superintendent to address the impact that Act 127 has on our District over the next several Years.

In addition to Act 127, this budget also responds to several other factors, including the expiration of Federal ESSER funding next year. Despite the loss of these funds the Board is committed to providing all students with the necessary tools and resources they need to be successful and supports carrying forward several critical positions which were previously funded through ESSER funds in FY24. This investment in student wellness and success continues to be a critical need and priority. Finally, the budget also responds to a 16.4% increase in healthcare premium costs, anticipated wage increases due to contract negotiations, and a decline in "non-tuition" student enrollment.

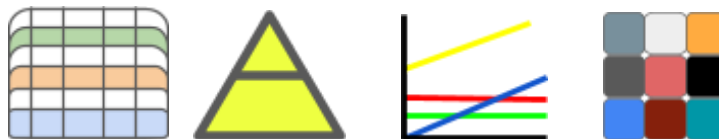
Due to the above drivers, the ACSD 2024–2025 budget sees an increase in education spending of 8.2%. Our estimated cost per Long Term Weighted Average Daily Membership (LTWADM) pupil spending will be \$16,100 which is up 9.9% over the previous year. Given the impact of Act 127 and the escalating increases in healthcare and other uncontrolled expenses, the Board will be forced to make difficult choices about the District’s operational budget in the future. In addition, strategies that have emerged from our Strategic Plan may require realignment of priorities and resources to ensure more equitable support and resources for our most vulnerable students and marginalized populations of our learning community. The Board is committed to engaging with the ACSD community as we take on the hard work that is ahead of us to ensure that the District is able to support all students and continue to offer robust learning opportunities for all. It is the Board’s responsibility to secure long-term financial viability to ensure continued delivery of a great education for our students. It is with that in mind that we prepare for the work of 2024-2025.

It is with confidence and genuine commitment to our community that we present this budget to you for your support.

There will be many opportunities to be involved in the work of our schools and district in the year to come. Stay up-to-date with all aspects of Board and Committee work at [About the Board -Addison Central School District](https://www.acsdvt.org/about-the-board) (acsdvt.org).

Respectfully submitted,
Barbara Wilson
ACSD Board Chair

General Financial Section



Executive Summary

This FY25 Budget will be the eighth funding plan for the unified Addison Central School District. In every budget, our aim remains the same: to ensure that each child has the opportunity to learn and thrive in school while also considering the realistic constraints of the fiscal landscape we find ourselves in. As the last pandemic relief funds sunset this year, we face a multitude of fiscal challenges and changes ahead. This budget lays out a blueprint for navigating those challenges and changes. It is designed to be a bridge to the post-Covid era that both honors the lasting effects of interrupted learning and strategically positions the District to achieve future fiscal and educational goals.

In FY21, ACSD made a commitment to the education and social emotional development of all students by using federal pandemic relief grants primarily to fund the support personnel needed to address learning loss. While next year the funding will be gone, the need will remain. This budget incorporates the majority of those educational support personnel costs as a critical part of ACSD's broader commitment to providing student services. By locally funding support personnel in FY25, this budget establishes a strong baseline in support of the ACSD Strategic Plan's mission to target and reduce the educational achievement gap and to increase all educational outcomes significantly over the next five years.

Set against a new system of pupil weighting under Act 127, this budget reflects the realities of a diminished District tax capacity. The same now costs more. This concept is complex and is unpacked throughout the Annual Report, but may be summarized as follows:

As a District, ACSD was obligated to limit new spending to a year-to-year increase of 9.9% per equalized pupil to prevent a drastic increase in District property tax rates.

This spending plan meets those growth constraints, maximizes educational spending for our students, and provides District taxpayers with a fiscally responsible tax rate for FY25.

Matthew Corrente
Director of Finance and Operations

Budget Components, Concepts and Terminology

We continue to work towards making our budget more accessible and transparent each year. As such, this section provides a brief overview of the budget's component parts and essential concepts.

Addison Central School District (ACSD) - The unified district providing for the education of PreK-12 students in Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, and Weybridge.

Act 173 - The Vermont statute governing how the state funds Special Education including the revenue, reporting, and budgeting requirements associated with all Special Education services.

ACSD Strategic Plan - An effort of community, board, administrators, teachers, staff, students, and parents working together to build a long-sighted vision for our district.

Addison Central Supervisory Union (ACSU) - The administrative, planning, and educational body predating ACSD. ACSU was composed of separate school districts for each of the seven elementary schools and one district for the Middle and High schools. The governing board was made up of representatives appointed from each school district's board. The SU adopted a budget that was allocated among the member districts.

Australian Ballot - A voting system where the voter's name is withheld from the ballot to ensure voting privacy. Also called a secret ballot.

Average Daily Membership (ADM) - The full-time equivalent number of resident and state-placed students whose education is paid for by the district of residence. Measured from the 11th day through the 30th day of the school year.

Budget 101 - To promote transparency and budget literacy, we have included Budget 101 modules throughout this report. These tools are meant to target and unpack the most complex components of a school budget.

Capital Reserve Fund - A separate, dedicated financial account that is created to fund specific capital expense purposes whose balance is carried over from year to year.

Centralized Cost Centers - Unification provided the opportunity to centralize common expenditures across our schools to reduce duplication of effort and leverage each taxpayer dollar to its maximum use. Today, student services, special education, facilities, technology, district administration, transportation, food service, professional development, and curriculum have all been centralized. The organization of these cost centers is fluid and continues to adapt to both internal and external conditions.

Contingency - We continue to carry a line item for unexpected expenditures as we have made considerable efforts to budget each line item as close to the anticipated cost as possible. However, unanticipated costs still occur, and having a properly calibrated contingency provides flexibility for those expenditures without us having to freeze spending in other areas.

Common Level of Appraisal (CLA) - A method of ensuring that each town is paying its fair share of education property tax to the state's Education Fund.

Elementary and Secondary School Emergency Relief (ESSER) funding - Federal funding targeted to help school districts address the impact of the COVID19 pandemic.

Equalized Pupils - Equalized pupils are based on two years of ADM data which is then weighted to determine the Equalized Pupil Number. Weighting accounts for the fact that certain groups of students are more expensive to educate. For example, high school students are weighted higher than elementary students because of activities such as sports and science labs.

Equalized Pupil Spending - The amount that reflects the district's average cost per equalized pupil. It is calculated by dividing Local Education Spending by Equalized Pupils.

Full Time Equivalent (FTE) - Each 1.0 FTE represents a full time position at ACSD. The District uses fractional FTE to divide the funding of some personnel across multiple cost centers (fund or location). Fractional FTE are a vital part of calibrating staff appropriately at very small schools.

Facilities Master Plan - A process of the ACSD board working to ensure that investments in our buildings and infrastructure support our student learning objectives.

Fund Balance - The difference between assets and liabilities. In other words, essentially what is owed or left over after a fund's assets have been used to meet liabilities.

General Fund - ACSD's basic operating fund that accounts for everything not accounted for in another fund.

Grant information - We have included a brief synopsis of grants within this book to provide details on where this money comes from and how it is used.

Historical & Comparative Analyses - Wherever possible this book presents historical and comparative information about our schools. We believe that our budget should be set in the context of longitudinal data from past years, made pliable to adapt to the present conditions, and set purposefully towards our future goals.

International Baccalaureate (IB) - A renowned curricular framework that focuses on big-picture concepts and promotes an inquiry-based approach to teaching and learning. It emphasizes student agency (voice, choice, and ownership) in local and global contexts to help students understand themselves, others, their communities, and the world.

Local Education Spending - This is the amount to be raised by District property taxes and provided to ACSD by the Vermont Education Fund. Total spending less offsetting revenues is how Ed Spending is calculated.

Reserve Funds - Funds which exist outside of the budget as savings. These funds result from prior year's budget surpluses being moved to Reserve upon taxpayer approval.

School Cost Centers - Each school operates as an independent cost center, administered by the principal, within our district budget. These building based budgets tell the story of each school's direct instruction services and fundamental operating expenses. They meld with the Centralized Cost Centers to create our district-wide educational system.

Social Emotional Learning - How people acquire and apply knowledge, skills, and attitudes to develop healthy identities, manage emotions, achieve personal and collective goals, feel and show empathy, establish and maintain supportive relationships, and make responsible and caring decisions.

Tax Rate - The rate on which education taxes are based. The rate is determined by dividing Local Education Spending by Equalized Pupils, then dividing that number by the Property Yield. The rate is further divided by each Town's CLA to determine each Town's tax rate.

Total Budget - The first page of the Financial Section provides ACSD's total budget, which includes expenditures and revenues from all local, state, federal, and other sources.



FY25 Budget Process and Timeline

8/15/2023	Personnel verification process begins. HR/Payroll, Principals and Directors submit edits by October 1.
9/11/2023	Finance Committee meeting. Review timeline, budget environment, and drivers.
9/25/2023	Presentation: Budget Drivers to full Board
10/1/2023	Data collection due. Principals and Directors meetings #1 of 2
10/13/2023	Special education service plans complete
10/16/2023	Finance Committee meeting. Review Budget development and discuss parameters.
10/30/2023	Presentation: Budget Development #1 to full Board
11/1/2023	Principals and Directors meetings #2 of 2.
11/6/2023	Review budget environment and known fixed costs with Finance Committee
11/27/2023	Presentation: Budget Development #2 to full Board
12/1/2023	Tax commissioner recommends yield rates
12/11/2023	Presentation: Budget Development #3 to full Board
12/15/2023	Statutory deadline for release of equalized pupil count; possible CLA
12/18/2023	Finance Committee meeting. Review Tax Rate implications.
1/8/2024	Presentation: Budget Development #4: Taxes to full Board.
1/22/2024	Distribute Draft Budget Book. Presentation: ACSD FY25 Budget.
1/25/2024	Board vote on budget. Recommended motion to Adopt.
2/02/2024	Final updates and publication of Budget Book. Annual Meeting warned.
2/27/2024	ACSD Annual Meeting. Presentation: ACSD FY25 Budget to Public.
3/5/2024	Town Meeting Day - Budget Vote

FY25 Budget Drivers

Budget Drivers are identified external and internal forces with the ability to significantly impact the development of the school budget. They represent the set of challenges the District is faced with each year when determining how to make a financial plan for the coming year. This year's drivers are summarized below.

1. **Act 127** - In FY25, the State of VT will switch to the new pupil weighting system passed under Act 127. These new weights result in a slight decline in pupil weight, paralleling our enrollment trend. Fewer weighted pupils means an increase in the total cost per pupil, which then raises the District Tax Rate. The State has built in a safety net by capping tax rates at +5% as long as per pupil spending remains below +10%. This creates the FY25 Budget Spending Threshold.
2. **Healthcare Costs** - Healthcare costs have continued to increase at a rate far above inflation as the industry continues to lag on post pandemic cost normalization. This year's rate increase of 16.4% affects all VT school districts.
3. **Negotiations** - Both Teachers and Support Staff are currently negotiating new agreements with the School Board. The projected increase in salary expense is a major driver of the FY25 spending plan.
4. **ESSER Cliff** - ACSD will lose federal grant funding for several instructional and student services personnel in FY25. Incorporating those salaries into the local budget represents another significant budget driver.
5. **Career Center Tuition** - The Patricia Hannaford Career Center has announced a 14% increase in tuition.
6. **Transportation Costs** - Our Transportation contract will increase by 4.5% next year.
7. **Child Care Credit Tax** - a new state payroll tax on all wages to fund child care initiatives. While relatively small, this represents a significant new expense.

Budget Administration and Management

- Each school within ACSD functions as its own cost center under the management of the building principal(s) and their Administrative team members.
- ACSD's centralized departments provide the support services at each school and coordinate district-wide efficiencies and initiatives. Directors function as the Cost Center Administrators.
- The Finance Team assists with the coordination and management of each cost center by providing centralized accounting, bookkeeping, billpay, payroll, tax, insurance, banking, investment, and audit services for the District.

The ACSD Finance Team members:

Matthew Corrente, Director of Finance & Operations

Manages the district's overall financial and business operations.

Kathy Roberts, Assistant Business Manager

Specializes in all financial and accounting services, financial management of all grant funds and special education.

Gail Leach, Human Resources Coordinator

Manages human resources for the district including recruitment, onboarding, maintenance of benefits, and personnel issues.

Melissa Harrison, Finance Staff

Performs all aspects of accounts payable including billpay, invoicing, and tuition.

Bill Waller, Finance Staff

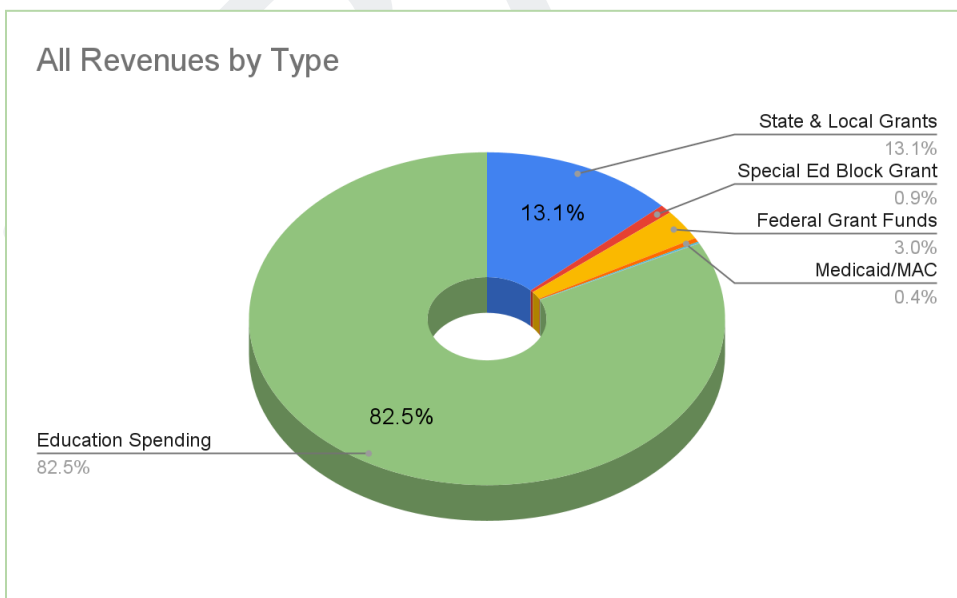
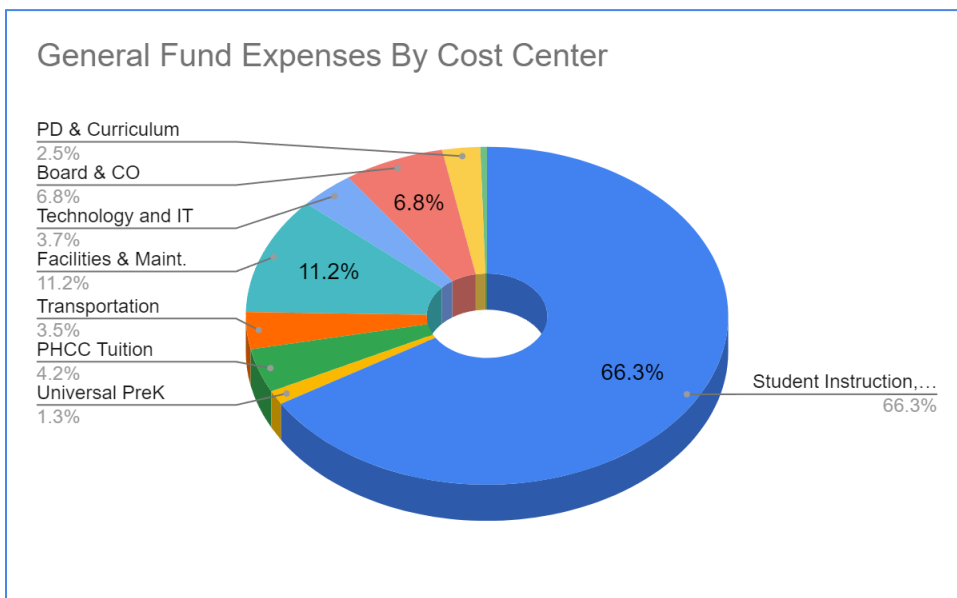
Performs finance and accounting services in support of insurance, transportation, and food service management. Specializes in banking services and accounts receivable.

Tara Huestis, Interim Payroll Coordinator and Administrative Assistant

Processes aspects of employee payroll, timecard maintenance, and PTO. Assists Director of Finance and Operations and Director of Teaching and Learning.

BUDGET 101: What's the General Fund?

The General Fund represents the vast majority of our annual expenditures. Revenue for the General Fund comes from the State Education Fund. The sources for this revenue include homestead education property tax, non-homestead education property tax, sales & use tax, purchase & use tax, meals & rooms tax, lottery transfer, Medicaid transfer, and other local revenues such as tuition received by ACSD. Federal grant funds are not part of the General Fund.



Grant Funds Summary and Detail

Budget 101: What is a Grant?

Grants are funds made available to us, usually by state or federal agencies, in a variety of different ways and for a variety of different reasons.

Title Grants (Title I, Title II, Title IV, IDEA) are formula-based federal grants and remain relatively static year to year. Another formula grant is our Census Block Grant, the Special Education funding we receive from the State.

Emergency grants, like ESSER, are one-time federal funds used to promote pandemic relief. Competitive grants represent a third type and ask applicants to demonstrate their business case for need within a pool of others and with some, or all, of the funding at stake.

FY24 Major Grants and Grant Funded Personnel

TITLE I. Federal Poverty Assistance. School Specific. Targeted or Schoolwide.	TITLE II. Federal Instructional Quality Support.	IDEA B Federal Special Education Funding.
<ul style="list-style-type: none">• 2.15 FTE Academic Interventionist (targeted)• 0.85 FTE Behavioral Specialist (targeted)• 1.5 Academic Interventionist (schoolwide)• Parent Liason and Homeless Tutor MoU	1.1 FTE Curriculum Leaders	<ul style="list-style-type: none">• 1.0 SLP• 1.32 Psychologist• 0.43 EEE• 2.2 Administrator• 0.55 Admin Assist
	TITLE IV. Federal Educational Enrichment.	MEDICAID/MAC State Medical Reimbursement
	0.4 FTE Teacher Leaders	<ul style="list-style-type: none">• 1.0 SLP• 1.32 Psychologist• 0.43 EEE• 2.2 Administrator• 0.55 Admin Assist

Year to Year Budget Summary

The following table shows all of the anticipated FY25 ACSD Expenditures and their offsetting Revenues. Expenditures other than those associated with the General Fund are color matched to show the link between those expenses and their revenue source. We have also included actual FY23 numbers for comparison purposes.

In order to perform the calculations which ultimately lead to the District Tax Rate, we subtract all Revenues from all Expenses to arrive at our Local Education Spending amount. This is the amount which the Vermont Agency of Education will provide to ACSD from the State Education Fund in FY25 and is the amount that the District's Towns will contribute to that fund through taxes.

Year to Year Budget Summary - Notes

Most of the components in the budget summary are detailed in the subsequent detail sections. The items below summarize changes in the few areas that do not have an expanded section.

- **Expenditures**

- We have added detailed “% of General Fund” info to all expense categories to help track relative fluctuations in specific cost centers.
- Other expenses: the FY24 Budget was revised to reflect the proper presentation of general fund expenses based on State reporting guidelines. “Other expenses” are those previously listed as Food Service expenses. There was no change to education spending or per pupil spending.
- The FY25 Budget also lists other expenses. These represent the projected costs of three items:
 - The new Child Care payroll tax on wages.
 - Additional costs from the Mary Hogan ESSER-funded HVAC project.
 - The normal shortfall between Food Service grant revenue and expense.

- **Revenues**

- Under Act 127, schools with fewer than 26 English Language Learner students are entitled to receive a \$25,000 ELL Grant. We anticipate that we will receive this as a new funding source and have added it into the Revenues section.

EXPENSE	FY23 ACTUAL	FY24 REVISED	% of Total GF	FY25 PROPOSED	% of Total GF	DIFFERENCE	% DIFF
General Fund:							
Student Instruction, Regular Education	\$ 23,538,325	\$ 24,581,951	58%	\$ 25,642,838	55%	\$ 1,045,887	4%
Student Services, Special Education	\$ 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%
Technical/Career Center Education	\$ 1,218,261	\$ 1,416,919	3%	\$ 1,615,287	3%	\$ 198,368	14%
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%
School Board and District Administration	\$ 2,039,071	\$ 2,391,208	6%	\$ 2,600,009	6%	\$ 208,801	9%
Professional Development/Curriculum	\$ 682,128	\$ 703,776	2%	\$ 1,002,596	2%	\$ 273,820	39%
Debt Service	\$ 166,856	\$ 172,073	0.4%	\$ 172,073	0.4%	\$ -	0%
GenFund Subtotals	\$ 38,513,282	\$ 42,318,363		\$ 46,455,800		\$4,097,437	9.7%
Other Expenses	\$ -	\$ 1,046,197		\$ 420,000			
Fund Balance Transfer	\$ 2,323,099	\$ 1,520,974		\$ 2,033,842			
Other Funds:							
Consolidated Federal Grant Program	\$ 952,771	\$ 856,460		\$ 856,460		\$ -	0.0%
Special Education Federal Grant Expenditures	\$ 615,229	\$ 586,106		\$ 586,106		\$ -	0.0%
ESSER	\$ 1,750,052	\$ 917,313		\$ -		\$ (917,313)	-100.0%
Medicaid/MAC	\$ 148,864	\$ 191,707		\$ 191,707		\$ -	0.0%
Special Funds	\$ 51,133	\$ 60,165		\$ 60,165		\$ -	100.0%
Total Other Funds:	\$3,518,049	\$2,611,751		\$1,694,438		-\$917,313	-35.1%
Total Expense:	\$44,354,430	\$47,497,285		\$50,604,080		\$3,106,795	6.5%

REVENUE					
	FY23 ACTUAL	FY24 REVISED 6.14	FY25 PROPOSED	DIFFERENCE	% DIFF
General Fund (Tuition, State & Local Grants)	\$ 2,616,971	\$ 3,599,042	\$ 3,599,042	\$ -	0.0%
Special Ed Block Grant	\$ 2,349,758	\$ 2,768,282	\$ 3,185,246	\$ 416,964	15.1%
Federal Grant Funds	\$ 1,568,000	\$ 1,442,566	\$ 1,442,566	\$ -	0.0%
ESSER	\$ 1,750,052	\$ 917,313	\$ -	\$ (917,313)	-100.0%
Medicaid/MAC	\$ 148,864	\$ 191,707	\$ 191,707.31	\$ 0.31	0.0%
Special Funds	\$ 51,133	\$ 60,165	\$ 60,165	\$ -	0.0%
ELL Grant	\$ -	\$0	\$ 25,000	\$ 25,000	100.0%
Total Revenues	\$ 10,807,877	\$ 10,500,049	\$ 10,537,568	\$ (475,349)	-4.5%
Fund Balance Transfer	\$ 2,323,099	\$ 1,520,974	\$ 2,033,842		
	FY23 ACTUAL	FY24 REVISED	FY25 PROPOSED	DIFFERENCE	% DIFF
Total Expenses	\$44,354,430	\$47,497,285	\$50,604,080	\$3,106,795	6.5%
less					
Offsetting Revenues	\$10,807,877	\$10,500,049	\$10,537,568	\$37,519	0.4%
Education Spending	\$33,546,553	\$36,997,236	\$40,066,512	\$3,069,276	8.3%
Long Term Weighted Average Daily Membership	na	2524.92	2487.15	-37.77	-1.5%
Ed Spending/LTWADM	na	\$14,653	\$16,109	\$1,457	9.9%

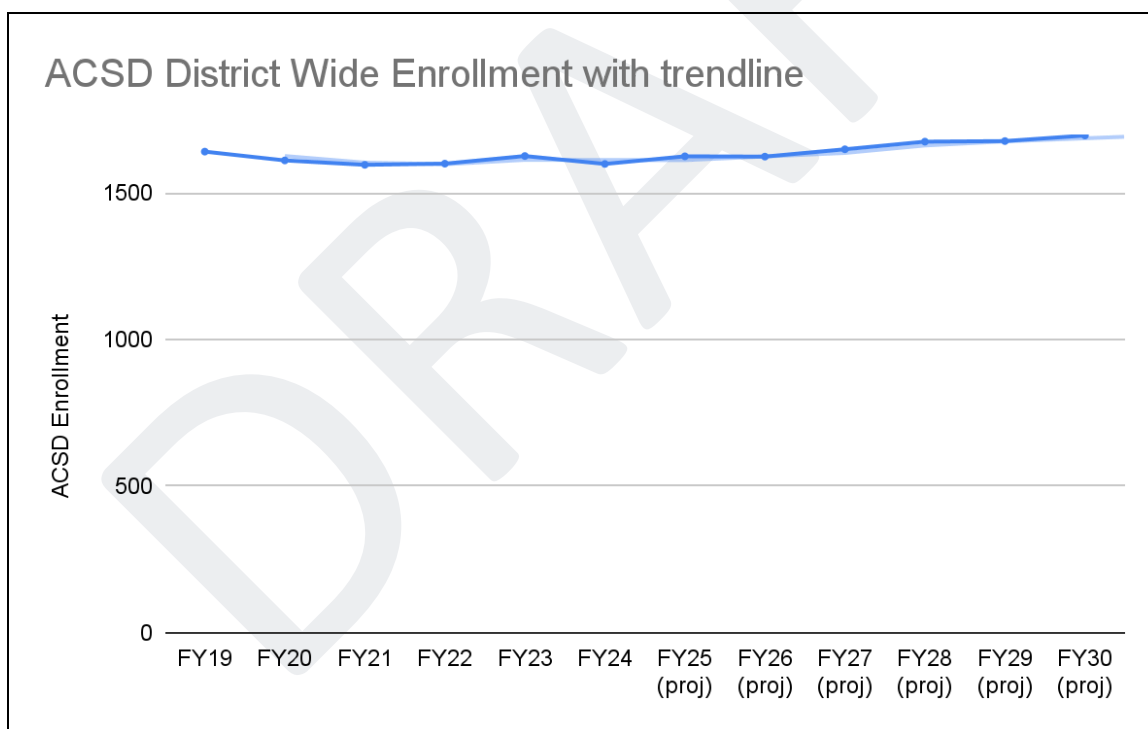
Notes: *Because FY23 used Equalized Pupils instead of LTWADM, it is not possible to compare spending per weighted pupil on the same basis.

Enrollment

Enrollment is a cornerstone of the school budget. Each ACSD student represents a portion of the total revenue that funds the operation of our schools on an annual basis. A properly calibrated spending plan must therefore take both historical and projected enrollment figures into account to ensure that spending remains sustainable over time.

The following three graphs chart ACSD enrollment over a 10 year timeframe, from FY19 until FY30. This provides a look back at where we have come from as well as a projection for what lies ahead.

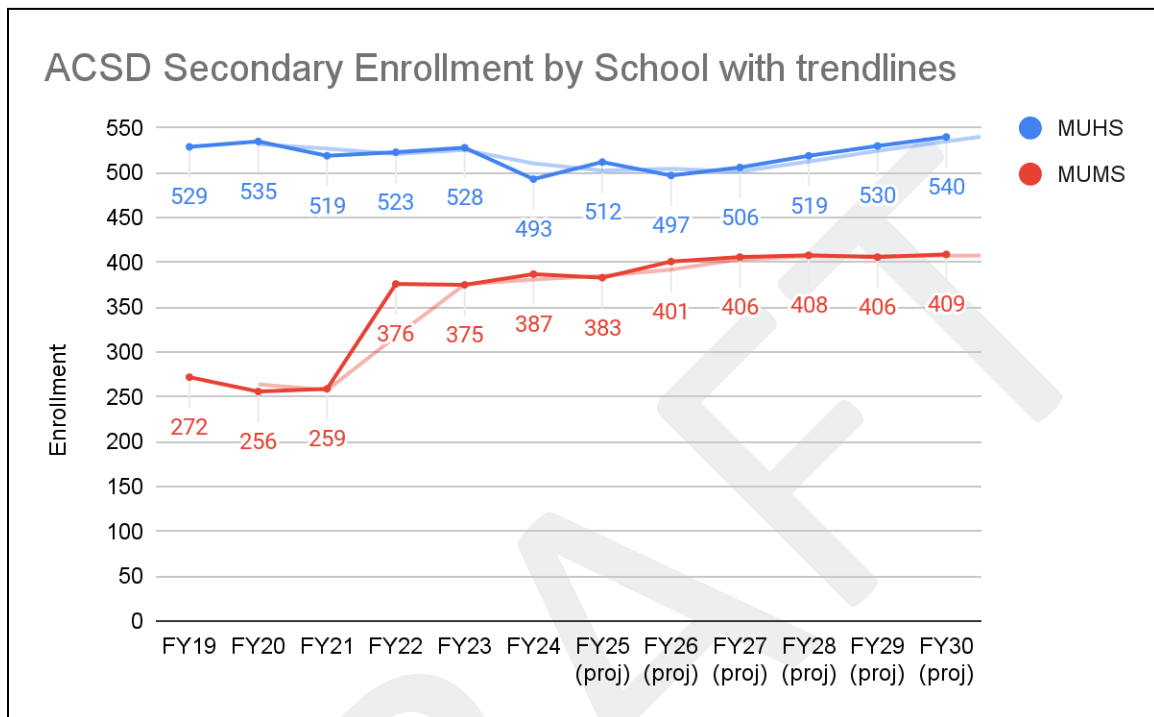
In the first chart, we show ACSD enrollment across all schools. The data shows a minimal trough shape where enrollment is forecast to tick upwards after a low point in FY24. This suggests that the District should be in the early stages of preparation to accommodate up to 100 new students by the end of the decade. Increased enrollment against otherwise fixed costs will lower the cost per pupil and subsequent District Tax Rate.



Notes:

- Trendlines use a rolling average to predict trends.
- Projected data uses live birth rate information to predict enrollment.
- FY24 Enrollment is used to calculate funding for FY25 and is predicted to be the second lowest enrollment in the 10 year timeframe.
- Variance contained within 100 student range.

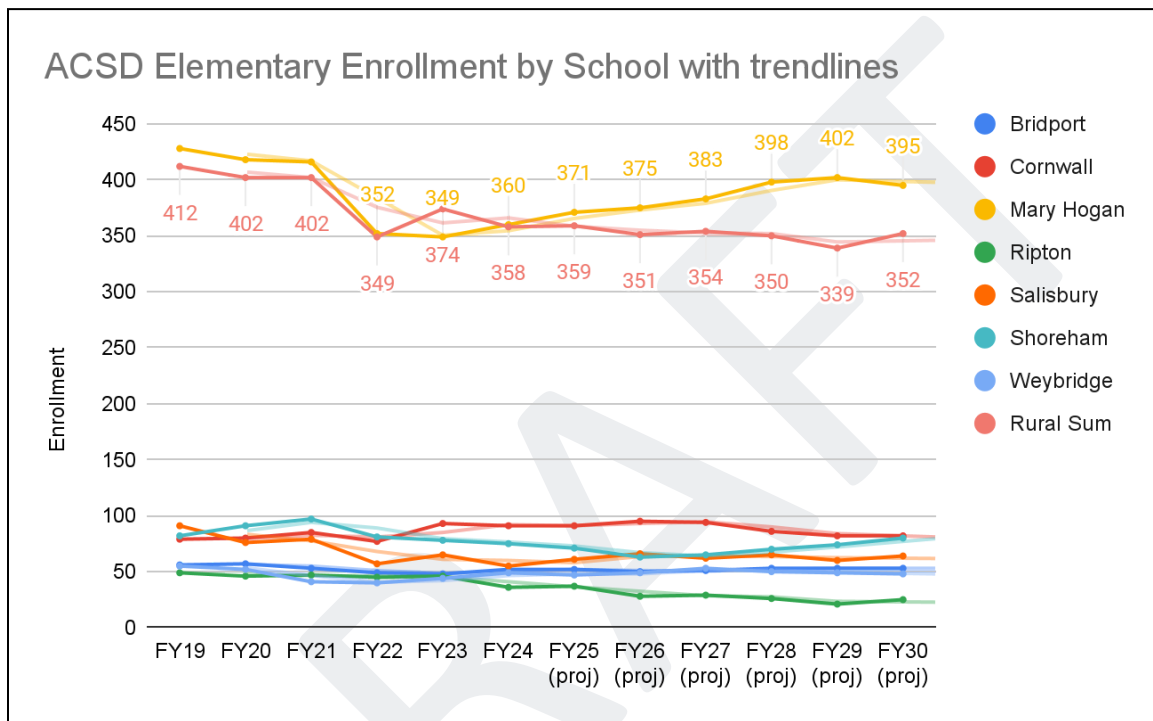
The second chart breaks out secondary enrollment by school. Aside from the major spike at MUMS when 6th grade was added, we see the same steady growth curve play out here. Estimates show growth of 25-40 new enrollments at each school by FY30. This translates to roughly 10 students per grade level.



Notes:

- Trendlines use a rolling average to predict trends.
- Projected data uses live birth rate information to predict enrollment.
- 6th Graders moved to MUMS in FY22, causing the large increase.
- Variance contained within a 50 student range.

The final enrollment graph shows Elementary data. Rural elementary schools are aggregated in an additional series to chart their collective trends against the similar-sized population of Mary Hogan. This also helps insulate some very small sample sized data from becoming statistically blurry. For trends, we see that rural elementary schools do not match the District-wide forecasted increase in enrollment. Instead, the aggregate score suggests rural enrollment will be fairly level, with a slight decline of -6. At Mary Hogan, the prediction estimates 35-40 new enrollments by FY30, approximately 6 students per grade level.



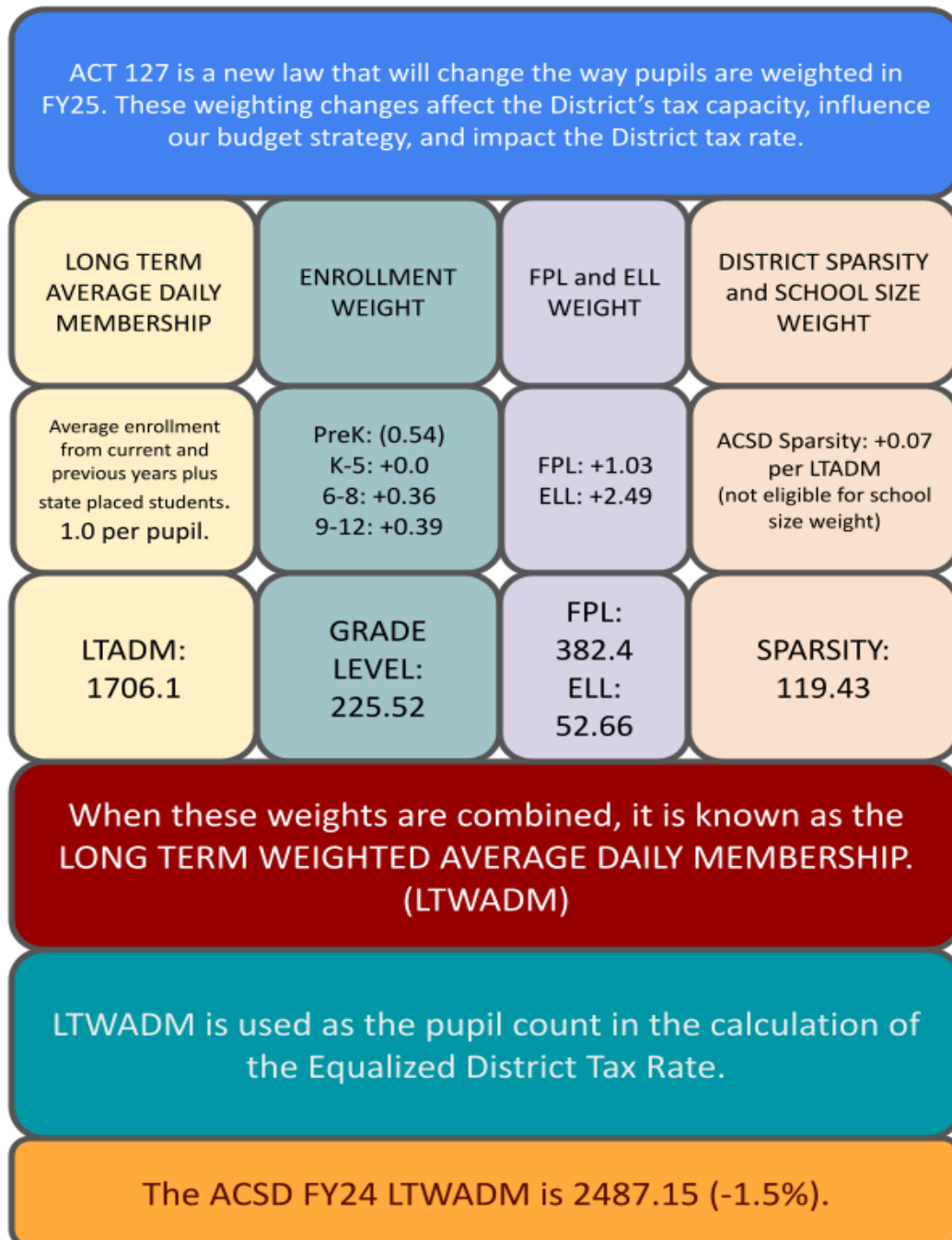
Notes:

- Trendlines use a rolling average to predict trends.
- Projected data uses live birth rate information to predict enrollment.
- MH enrollment roughly equal to the sum of other schools. "Rural Sum" series added for scaled comparison.
- Variance contained within 75 student range at MH scale, smaller at small schools.

Pupil Weights

Budget 101: What are the pupil weighting effects of Act 127?

The following chart provides an overview of ACT 127 and a detailed summary of the new pupil weights.



Tax Rate Considerations

The proposed FY25 budget includes net local education spending of \$40,066,512 (+8.3%); and an education cost per weighted pupil of \$16,109 (+9.9%).

There remain a number of unknown variables that will affect the final figures and ultimately, our tax rates:

- Federal funding revenue via grants are not awarded until Spring 2024. Budget figures are based on estimates. Although these revenues are offset by their expenses, they have the ability to impact the dollar figure we ultimately receive from the state education fund.
- The State legislature has the ability to adjust the property yield rate to adjust tax revenue throughout the legislative session. Yield reductions increase tax rates.
- Special education costs and associated reimbursements are based on estimates of eligible expenses. As student needs change, expenditures also change, which results in more or less reimbursement.

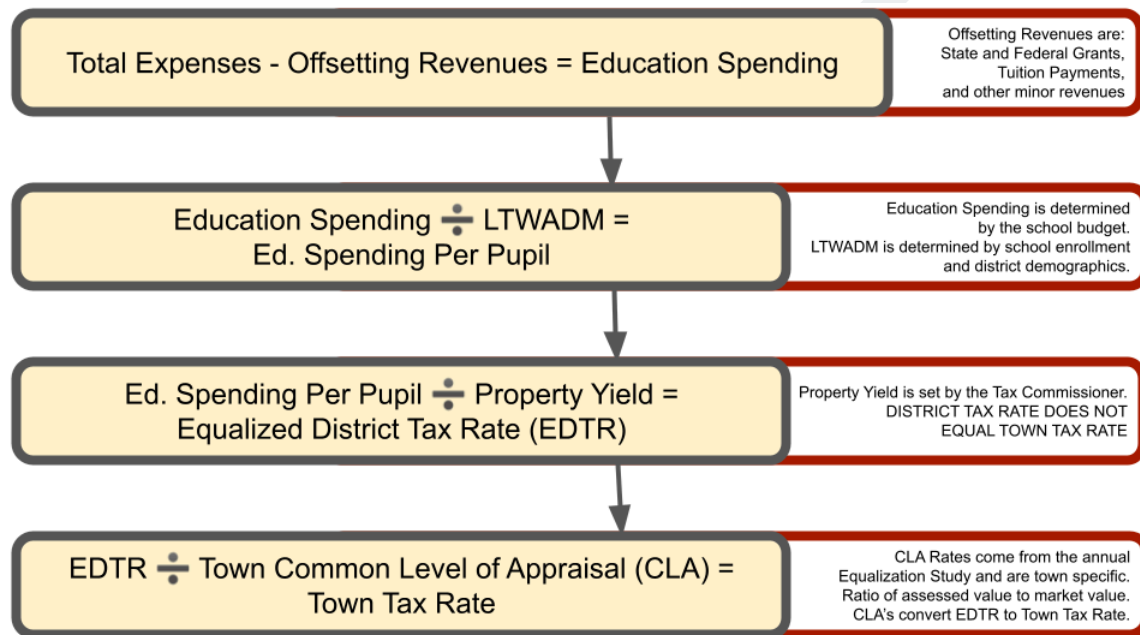
We have a preliminary balance of \$2,033,842 in undesignated funds from FY23. We propose that the undesignated fund balance be transferred to the Capital Reserve Fund in anticipation of addressing substantial deferred maintenance.

The proposed FY25 budget results in a projected equalized district-wide tax rate (EDTR) of \$1.47, a \$0.07 increase from the current year. This rate does not include Common Level of Appraisal (CLA) adjustments for each Town. Town specific tax rates adjusted for CLA can be found on page 23.

Budget 101: Education Spending and Property Tax Rates

There is a direct relationship between a district's school budget, the subsequent education spending, and the annual Equalized District Tax Rate. Understanding this relationship helps us understand the impacts of school spending on the local taxpayers who vote on the budget and ultimately are asked to fund it through Education Property Taxes.

The following flowchart walks through the entire process of determining a town's homestead property tax rate, starting with the school budget.

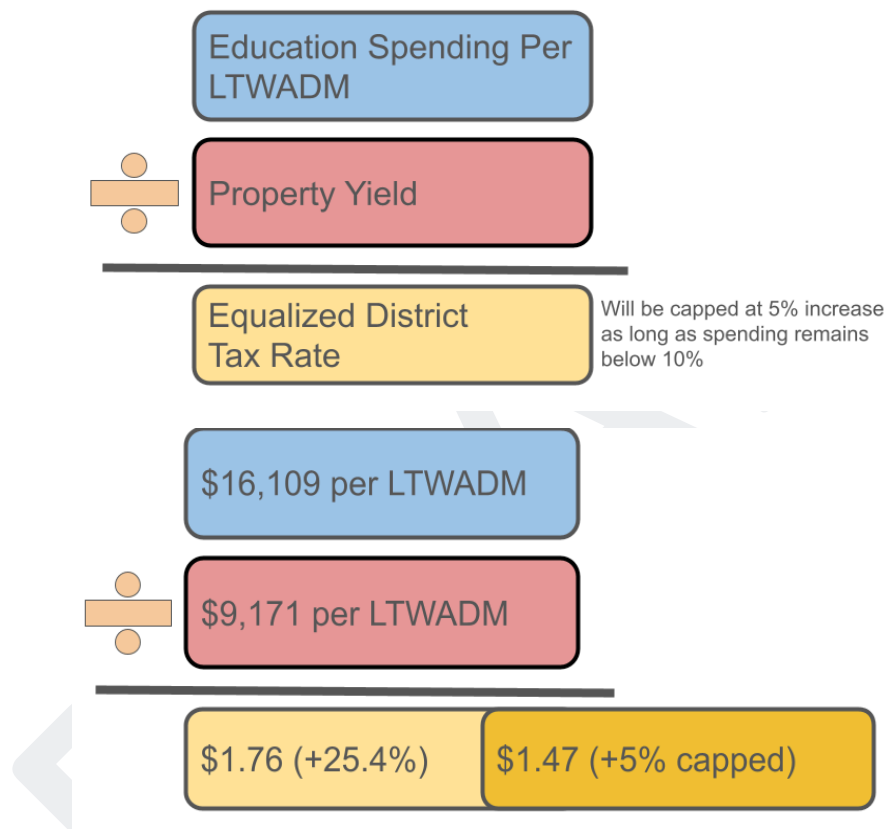


By controlling education spending, the District has the ability to control the cost per pupil and subsequent Equalized District Tax Rate (EDTR). The District does not control the property yield, enrollment weights, or town CLA's.

Equalized District Tax Rate Calculation

Our total Local Education Spending amount of \$40,066,512 is the first and only figure used in calculating the Equalized District Tax Rate, and the only one over which we have control. The other components in the formula are supplied by the VT Tax Department or Agency of Education and *are subject to changes by the State Legislature.*

Calculation of Equalized District Tax Rate



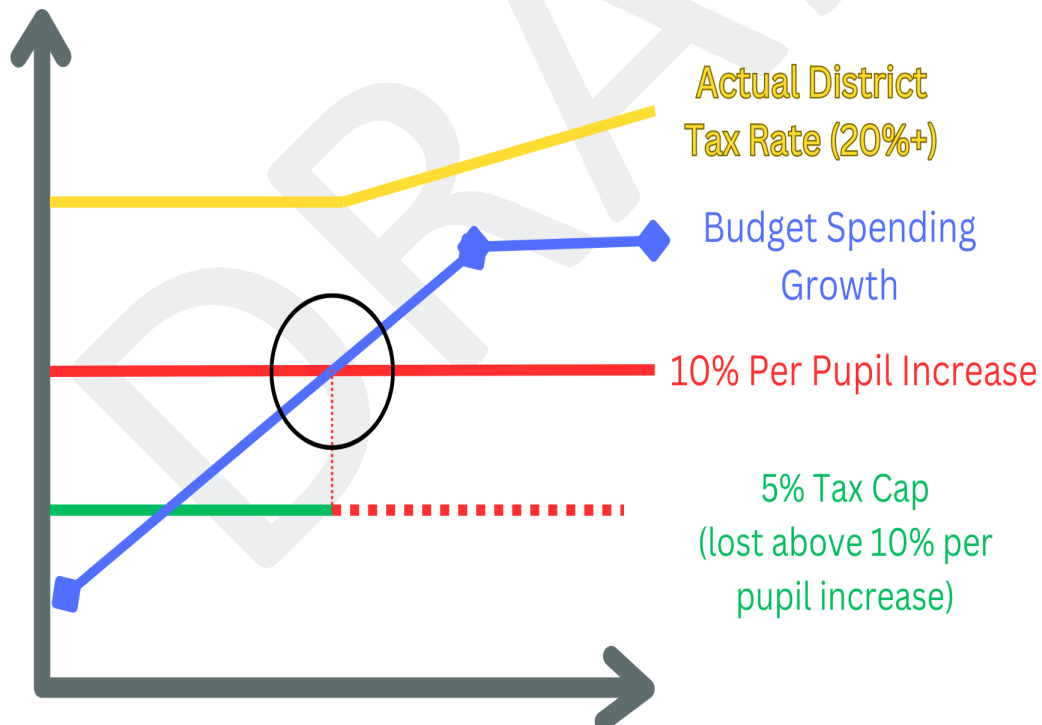
The estimated EDTR of \$1.47 (capped) is then divided by each town's Common Level of Appraisal (CLA) as set by the VT Department of Taxes to determine each Town's estimated tax rate. CLA and Town Tax Rates are included at the end of the next section.

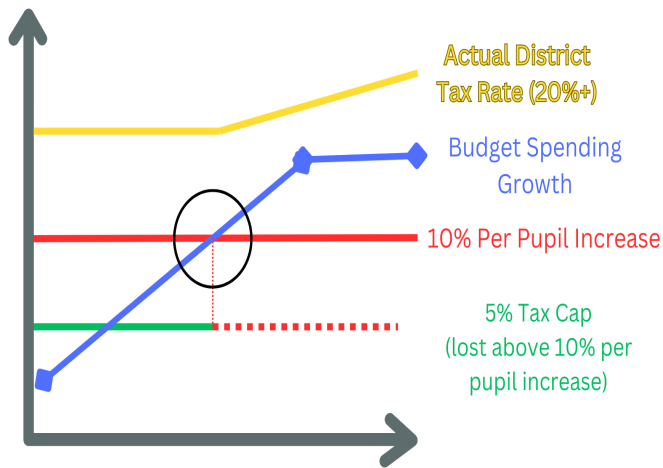
Budget 101: What is the 5% Property Tax Cap? How does it relate to the Budget?

First, we need to understand the four main elements of the relationship:

Per Pupil Spending	How much has our budget grown year to year?
Actual District Tax Rate	What tax rate is required to fund the budget?
Capped District Tax Rate	Maximum annual District rate increase of 5%.
Spending Growth Threshold	10% spending limit to maintain capped rate.

Next, we look at relationship between these four elements:





How does this relate to the FY25 Budget?

As per pupil spending passes the 10% red line, the 5% tax cap is lost and the District Tax Rate reverts to the Actual Rate.

To prevent this from occurring, we have put forth a spending plan that caps new spending at 9.9%.

The Actual Tax Rate of this spending plan is +25.4% but will be capped at +5%.

Due to the diminished tax capacity caused by Act 127, ACSD would see a 12.7% increase in Actual EDTR to fund the same budget as FY24, with no new spending. In a fiscal landscape full of budget cost drivers, such a level spending plan would require significant staff cuts to achieve. With those cuts, we would be forced to eliminate vital educational resources and still be facing the same capped 5% tax rate increase. To go a step further and maintain the FY24 District Tax Rate of \$1.40, ACSD would need to cut over \$2 million in spending. Put another way, the proposed 9.9% new spending plan maximizes continuity in staffing levels and the ACSD educational product while safely delivering a 5% increased base tax rate to voters.

Common Level of Appraisal and Town Tax Rates

Once we determine the Equalized District Tax Rate, it must then be converted to the Town Tax rate for each of ACSD's six member towns. Property tax follows property values. The values of a town's properties are assessed on a 5-10 year cycle and recorded on the town's Grand List. In between assessments, a town's property will appreciate, depreciate, or remain the same. Towns can also gain or lose housing units during this timeframe. To account for the difference between a town's current property values (measured as the average of annual home sales) and the grand list value, the State of Vermont performs an annual Equalization Study and assigns each town in the state with a CLA. The CLA is tied only to relative fluctuations in property value, not to the school budget. It ensures that each town pays their fair share of the taxes needed.

Budget 101: What is the Common Level of Appraisal? (CLA)

ASSESSED VALUE MARKET VALUE

- If the Average Grand List Assessment exceeds the 3-Year Average Market Value, a town will be assigned a CLA of more than 1.0
- If the Average Grand List Assessment falls short of the 3-Year Average Market Value, a town will be assigned a CLA of less than 1.0
- CLA's of less than one will trigger a statutory requirement for a town to reappraise its properties.

Vermont towns are facing historically low CLA rates for FY25. This represents the culmination of three years of statewide property value increases.

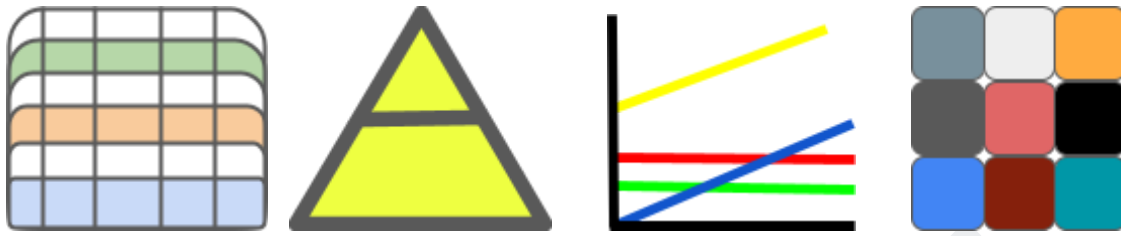
TOWN	FY24 CLA	FY23 CLA	Change
Bridport	70.67	79.29	-8.62 (11%)
Cornwall	70.60	85.67	-15.07 (18%)
Middlebury	76.95	83.97	-7.02 (8%)
Ripton	73.29	79.45	-6.16 (8%)
Salisbury	68.33	75.97	-7.64 (10%)
Shoreham	76.09	82.90	-6.81 (8%)
Weybridge	77.07	84.75	-7.68 (9%)

LA: Chart of year-to year CLA changes by Town. FY24 CLA is used for the FY25 Budget.

TOWN	FY24 CLA	FY25 Town Tax Rate Projection (\$1.47 EDTR)	FY24 Town Tax Rate (\$1.40 EDTR)	Change
Bridport	70.67	2.08	1.78	+\$0.30 (17%)
Cornwall	70.60	2.08	1.64	+\$0.44 (27%)
Middlebury	76.95	1.91	1.68	+\$0.23 (14%)
Ripton	73.29	2.01	1.77	+\$0.24 (13%)
Salisbury	68.33	2.15	1.85	+\$0.30 (16%)
Shoreham	76.09	1.93	1.70	+\$0.23 (14%)
Weybridge	77.07	1.91	1.66	+\$0.25 (15%)

Town Tax Rates: Chart of projected FY25 Town Tax Rates and FY24 comparison.

Detailed Financial Section



Introduction to Detailed Financial Section

As a district, we gain strength in efficiency. Each school and central department acts as an individual cost center within the district entity.

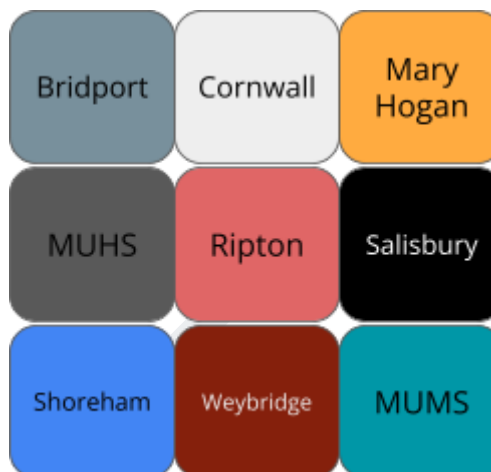
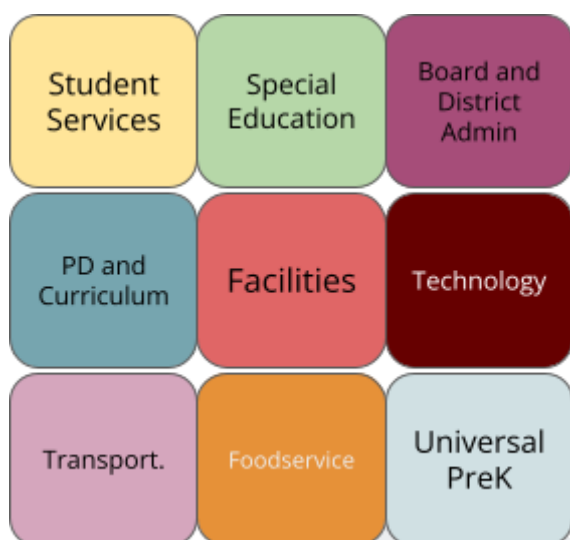
This model allows our principals to steward the financial operations of the core educational functions of their schools with the support and structure of the District Finance Team.

Our model also allows for centralized departments to assess and respond to district wide needs with adaptability and flexibility. This could be seen in how allocated resources are able to follow students with Individual Education Plans throughout all of our schools and flexible pathway programs. We find efficiency in curricular continuity, negotiating larger transportation contracts, sharing and streamlining food service resources, district-wide technology solutions, and pooled facilities resources.

The following sections will display detailed budget information about each ACSD cost center to show how they help form our total budget.

Budget 101: What is a Cost Center? What are the ACSD Cost Centers?

Our schools are Cost Centers. Within each school budget are the resources required to provide direct educational services to the enrolled students. The principal of the school is the administrator of that cost center and works cooperatively with the District Department Leaders on a regular basis.



We also have centralized District Cost Centers. These departments are administered by Directors and the Superintendent. Their purpose is to optimize pooled resources and overlay a network of operational and educational support at each individual school.

Taken as a whole, school cost centers make up the Direct Instruction component of the school budget. School budgets reflect the educational personnel and non personnel resources associated with each building. These resources are calibrated to ENROLLMENT and, in cases where we have Vermont Education Quality Standards, are calibrated to meet the minimum legal requirements of operating the school. This can be thought of as the 'cost floor', the foundational base price of educating each ACSD student.

District cost centers build off of that floor, adding additional complementary resources to each school. Rather than following enrollment, these cost centers are set up to distribute resources based on facility and student NEED. These are our 'walls and ceiling'. Together, School and District Cost Centers form the total ASCD educational experience.

School Cost Center Methodology


Each school's cost center budget is meant to accurately depict the operational expense associated with the building based on its enrolled students. As a unified district, the expense of all non-school cost centers is shared proportionately by our students. In the following school reports, each school's building budget (based on enrollment) is displayed next to the share of District costs associated with that same number of enrolled pupils. The only expenses that are not prorated in this manner are Student Services and the District Contingency portion of the Executive Administration/Board Budget. Student Service allocations are based solely on student need and so may not be prorated by general enrollment. Instead, those expenses are detailed in the Student Services cost center report. Contingency is excluded because its usage is conditionally reserved for emergency needs, which fall outside the realm of normal operating costs.

In order to properly calibrate Full Time Equivalent (FTE) resource allocations at each school based on enrollment, it was, in the case of student services, necessary to isolate state educational quality standards (what we are legally obligated to uphold) from ACSD quality standards (what we are currently doing to supplement state standards). Doing so allows us to define the 'floor', the base cost of educating a student independent of supplemental need-driven allocations. The three job classes which were budgeted in this manner are Nurse, Paraprofessional, and School Counselor. This organizational method is an important precursor to the implementation of the Strategic Plan as it provides a clear, logical framework for future resource allocation initiatives to build off of.

Bridport Profile

Bridport Central School

3442 VT Route 22A
Bridport, VT 05734
(802) 758-2331
bridport.acsdvt.org




Bridport Central School serves students in PK-5th grade and follows the Primary Years Program (PYP) curriculum. Bridport is a schoolwide Title 1 school. It was built in 1955 and is 18,000sf.

Bridport students are served by one part-time principal and one part-time assistant principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined. PK students and staff are not included in the total projected enrollment.

2024-2025 Projected Enrollment + Staffing

<u>Students</u>	<u>Staff</u>
K: 7 students	1.0 Administrator
1st: 9 students	1.0 Admin Assistant
2nd: 10 students	4.0 Classroom Teachers
3rd: 7 students	0.2 Counselor
4th: 7 students	1.5 Paraprofessionals
5th: 9 students	0.2 Spanish Teacher
Total K-5 enrollment: 49	0.4 PE Teacher
PK: 15 spaces available	0.3 Music Teacher
	0.3 Art Teacher
	0.2 Librarian
	0.1 Nurse



Share of FY25 District Expenses

Transportation	\$41,839
Board + Central Office	\$67,586
PD + Curriculum	\$30,801
Facilities	\$185,705
Technology	\$42,906

FY 2025 TOTALS

Share of District Expenses	\$368,838
School Budget	\$1,148,934
Total Operational Cost	\$1,517,772

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about Bridport:



bridport.acsdvt.org/our-school/school-newsletters



@bridportcentralvt



@bridportcentralvt

Cornwall Profile

Cornwall Elementary School

112 School Road
Cornwall, VT 05753
802-462-2463
cornwall.acsdvt.org



Cornwall Elementary School serves students in K-5th grade and follows the Primary Years Program (PYP) curriculum. Cornwall was built in 1959 and is 13,700sf.

Cornwall students are served by one full-time principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: 8 students
1st: 12 students
2nd: 15 students
3rd: 18 students
4th: 16 students
5th: 9 students

Total K-5 enrollment: 78

Staff

1.0 Administrator
1.0 Admin Assistant
6.0 Classroom Teachers
0.3 Counselor
2.0 Paraprofessionals
0.3 Spanish Teacher
0.4 PE Teacher
0.3 Music Teacher
0.2 Art Teacher
0.4 Librarian
0.2 Nurse



Share of FY25 District Expenses

Transportation	\$77,702
Board + Central Office	\$125,518
PD + Curriculum	\$57,201
Facilities	\$168,265
Technology	\$83,312

FY 2025 TOTALS

Share of District Expenses	\$407,264
School Budget	\$1,146,632
Total Operational Cost	\$1,553,897

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about Cornwall:



cornwall.acsdvt.org/our-school/school-newsletters



@cornwallschoolvt

Mary Hogan Profile

Mary Hogan Elementary School

201 Mary Hogan Drive
Middlebury VT 05753
(802) 388-4421
maryhogan.acsdvt.org



Mary Hogan School serves students in PK-5th grade and follows the Primary Years Program (PYP) curriculum. Mary Hogan is a targeted Title 1 school. It was built in 1954 and is 72,500sf.

Mary Hogan students are served by one full-time principal and one full-time assistant principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. PK students and staff are not included in the total projected enrollment.

2024-2025 Projected Enrollment + Staffing

Students

K: **56** students
1st: **71** students
2nd: **58** students
3rd: **52** students
4th: **55** students
5th: **68** students

Total PK-5 enrollment: 360

PK: **25** spaces available

Staff

2.0 Administrator
2.0 Admin Assistant
23 Classroom Teachers
1.3 Counselor
13 Paraprofessionals
1.0 Spanish Teacher
2.0 PE Teacher
1.0 Music Teacher
1.0 Art Teacher
1.0 Librarian
0.7 Nurse



Share of FY25 District Expenses

Transportation	\$307,392
Board + Central Office	\$496,554
PD + Curriculum	\$226,291
Facilities	\$827,848
Technology	\$315,277

FY 2025 TOTALS

Share of District Expenses	\$1,773,341
School Budget	\$4,439,675
Total Operational Cost	\$6,213,015

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about
Mary Hogan:



maryhogan.acsdvt.org/our-school/school-newsletters



[@maryhoganschool](https://www.instagram.com/maryhoganschool)

Middlebury Union High School

73 Charles Ave
Middlebury, VT 05753
(802) 382-1500
muhs.acsdvt.org



Middlebury Union High School (MUHS) serves students in 9th-12th grade and follows the Middle Years Program (MYP) curriculum through 10th grade. In 11th-12th grade students have flexible pathways which include courses at the Hannaford Career Center and the Diploma Program (DP). MUHS was built in 1954 and is 72,500sf.

MUMS students are served by one principal, one assistant principal and one activities director. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected.

2024-2025 Projected Enrollment + Staffing

Students

9th: **136** students
10th: **119** students
11th: **128** students
12th: **143** students

Total enrollment: 526

This includes an estimated 17 students who tuition from districts without a high school.

Staff

2.0 Administrator
5.0 Admin Assistant
27 Classroom Teachers
2.0 Counselors
4.0 Paraprofessionals
6.0 Language Teachers
3.0 PE/Health Teachers
2.0 Music Teachers
2.0 Art Teachers
2.0 Librarian
1.0 Nurse



Share of FY25 District Expenses

Transportation	\$420,956
Board + Central Office	\$680,003
PD + Curriculum	\$309,893
Facilities	\$1,772,664
Technology	\$3,067,463

FY 2025 TOTALS

Share of District Expenses	\$3,067,463
School Budget	\$ 8,162,546
Total Operational Cost	\$11,230,010

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about MUHS:



muhs.acsdvt.org/our-school/school-newsletters



@middleburyunionhsvt



@muhspostsecondary

MUMS Profile

Middlebury Union Middle School

48 Deerfield Lane
Middlebury, VT 05753
(802) 382-1600
mums.acsdvt.org



Middlebury Union Middle School (MUMS) serves students in 6th-8th grade and follows the Middle Years Program (MYP) curriculum. MUMS was built in 1954 and is 72,500sf.

MUMS students are served by one full-time principal, one full-time assistant principal, and one full time activities director. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected.

2024-2025 Projected Enrollment + Staffing

Students

6th: **118** students
7th: **127** students
8th: **126** students

Total enrollment: 371

This includes an estimated 23 students who tuition from districts without a middle school.

Staff

2.0 Administrator
4.0 Admin Assistant
18 Classroom Teachers
2.0 Counselors
4.0 Paraprofessionals
3.0 Language Teachers
3.0 PE/Health Teachers
2.0 Music Teacher
1.0 Art Teacher
1.0 Librarian
0.8 Nurse



Share of FY25 District Expenses

Transportation	\$330,446
Board + Central Office	\$533,795
PD + Curriculum	\$243,263
Facilities	\$888,047
Technology	\$ 334,140

FY 2025 TOTALS

Share of District Expenses	\$1,904,451
School Budget	\$ 5,092,271
Total Operational Cost	\$ 6,996,722

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about
MUMS:



maryhogan.acsdvt.org/our-school/school-newsletters



@middleburyunionmiddle



@mumsvt

Ripton Profile

Ripton Elementary School

753 Lincoln Road
Ripton VT 05766
(802) 388-2208
ripton.acsdvt.org



Ripton Elementary School serves students in K-5th grade and follows the Primary Years Program (PYP) curriculum. Ripton is a targeted Title 1 school. It was built in 1989 and is 11,700sf.

Ripton students are served by one part-time principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: 2 students
1st: 2 students
2nd: 8 students
3rd: 7 students
4th: 4 students
5th: 11 students

Total K-5 enrollment: 34

Staff

0.6 Administrator
1.0 Admin Assistant
3.0 Classroom Teachers
0.2 Counselor
1.0 Paraprofessionals
0.2 Spanish Teacher
0.2 PE Teacher
0.2 Music Teacher
0.2 Art Teacher
0.4 Librarian
0.1 Nurse



Share of FY25 District Expenses

Transportation	\$30,739
Board + Central Office	\$49,655
PD + Curriculum	\$22,629
Facilities	\$119,752
Technology	\$37,723

FY 2025 TOTALS

Share of District Expenses	\$214,302
School Budget	\$680,198
Total Operational Cost	\$894,500

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about Ripton:



ripton.acsdvt.org/our-school/school-newsletters



[@riptonelementaryvt](https://www.instagram.com/riptonelementaryvt)

Salisbury Profile

Salisbury Central School

286 Kelly Cross Road
Salisbury, VT 05769
(802) 352-4291
salisbury.acsdvt.org



Salisbury Central School serves students in K-5th grade and follows the Primary Years Program (PYP) curriculum. Salisbury is a schoolwide Title 1 school. It was built in 1996 and is 24,500sf.

Salisbury students are served by one full-time principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: **11** students
1st: **8** students
2nd: **13** students
3rd: **8** students
4th: **13** students
5th: **6** students

Total K-5 enrollment: 59

Staff

1.0 Administrator
1.0 Admin Assistant
5.0 Classroom Teachers
0.2 Counselor
1.0 Paraprofessionals
0.2 Spanish Teacher
0.4 PE Teacher
0.3 Music Teacher
0.3 Art Teacher
0.5 Librarian
0.1 Nurse



Share of FY25 District Expenses

Transportation	\$46,963
Board + Central Office	\$75,862
PD + Curriculum	\$34,572
Facilities	\$192,230
Technology	\$54,899

FY 2025 TOTALS

Share of District Expenses	\$336,680
School Budget	\$1,154,741
Total Operational Cost	\$1,491,420

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about Salisbury:



salisbury.acsdvt.org/our-school/school-newsletters

Shoreham Elementary School

130 School Road
Shoreham, VT 05770
(802) 897-7181
shoreham.acsdvt.org



Shoreham Central School serves students in K-5th grade and follows the Primary Years Program (PYP) curriculum. Shoreham is a targeted Title 1 school. It was built in 1954 and is 15,300sf.

Shoreham students are served by one part-time principal and one part-time assistant principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: 15 students
1st: 7 students
2nd: 9 students
3rd: 8 students
4th: 11 students
5th: 22 students

Total K-5 enrollment: 72

Staff

1.0 Administrator
1.0 Admin Assistant
5.0 Classroom Teachers
0.2 Counselor
2.0 Paraprofessionals
0.4 Spanish Teacher
0.4 PE Teacher
0.5 Music Teacher
0.5 Art Teacher
0.4 Librarian
0.1 Nurse



Share of FY25 District Expenses

Transportation	\$ 64,040
Board + Central Office	\$ 103,449
PD + Curriculum	\$ 47,144
Facilities	\$ 157,722
Technology	\$ 70,036

FY 2025 TOTALS

Share of District Expenses	\$ 354,700
School Budget	\$ 969,787
Total Operational Cost	\$ 1,324,486

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more
about Bridport:



shoreham.acsdvt.org/our-school/school-newsletters



@shorehamelementary



/shorehamelementaryschool

Weybridge Profile

Weybridge Elementary School

210 Quaker Village Road
Weybridge VT 05753
(802) 545-2113
weybridge.acsdvt.org



Weybridge Elementary School serves students in PK-5th grade and follows the Primary Years Program (PYP) curriculum. It was built in 1961 and is 15,500sf.

Weybridge students are served by one part-time principal. The staffing below represents the minimum staff allocation based on enrollment. Additional FTE allocations are budgeted in the Student Services cost center (p.) based on student need. All student enrollment numbers are projected. Depending on enrollment, grades may be combined.

2024-2025 Projected Enrollment + Staffing

Students

K: 3 students
1st: 8 students
2nd: 8 students
3rd: 10 students
4th: 7 students
5th: 7 students

Total K-5 enrollment: 43

Staff

0.5 Administrator
1.0 Admin Assistant
3.0 Classroom Teachers
0.2 Counselor
1.0 Paraprofessionals
0.2 Spanish Teacher
0.2 PE Teacher
0.2 Music Teacher
0.2 Art Teacher
0.5 Librarian
0.1 Nurse



Share of FY25 District Expenses

Transportation	\$41,839
Board + Central Office	\$67,586
PD + Curriculum	\$30,801
Facilities	\$ 119,926
Technology	\$ 42,995

FY 2025 TOTALS

Share of District Expenses	\$ 248,618
School Budget	\$ 613,742
Total Operational Cost	\$ 862,360

The full budget and staffing for Student Services is found on page () and for PreK on page (). Find historical budget expenses on page ()

Learn more about
Weybridge:



weybridge.acsdvt.org/our-school/school-newsletters

Cost Center: Student Services and Special Education

ACSD Student Services

Student Services are additional supports and services allocated to students at individual schools from the Central Office based on documented need. Services are provided by ACSD employees and contracts with providers. In all cases, student need determines the location of the service.

2024-2025 Projected Student Services + Staffing

Staff

2.0	Pk-12 Special Ed Administration	
29.5	Pk-12 Special Educator	
2.0	Pk-12 School Psychologist	
5.0	Speech Language Pathologist (SLP)	
2.0	Virtual SLP- contracted	
0.75	Supplemental Counselor*	*0.75 Counselor and 4.5 Interventionists are funded by Title 1 and those FTE allocations must occur at at Title 1 school
6.5	K-12 Academic Interventionist*	
2.0	K-12 Prevention Specialist	
4.7	K-12 Additional School Guidance	
4.0	K-12 Additional Nursing	
2.0	K-8 Behavioral Intervention-Board Cert Behavior Analyst	
2.15	Behavior Intervention-Behavior Specialist	
7.0	ACP Alternative Program Staff (with ANSWD/MAUSD)	
25.0	Pk-12 Special Educator Paraeducator	
18+/-	Contracted Services (CSAC, OCT, PT, BCBA)	

Students

35% of ACSD students receive some type of student service

- 321 receive Special Education services
- 133 receive Non-Special Education services



Student Services can be supplemental to general education instruction, or intensive and specialized when related to Special Education. The need for supplemental services is identified through the district's 504 and Educational Support Team (EST) process, while specialized instruction is determined through the Special Education process. Student need is defined according to the Student Service process under which the need falls; Special Education is determined by federal and state Individual Education Plan (IEP) regulations, while EST services are determined by ACSD EST processes.

Type of Service	All ACSD Students Receive Universal General Education (1,631 students)	Some ACSD Students Receive Supplemental/Intensive/Specialized Education (598 Students)
Administration	School Principals	Directors of Special Education (2)
Direct Instruction	Classroom Teachers, Librarians, School Guidance Counselors, Nurses, Paraeducators	Special Educators and Paraprofessionals, School Psychologists, Academic Interventionists, Prevention Specialists, Additional School Guidance + Nursing, Behavior Intervention-BCBA/BS, ACP Staff
Contracted Services	None	Occupational & Physical Therapists, SLP (Virtual), CSAC Mental Health and BI-BCBA/BI, BCBA, Additional Nurses and Guidance, Transportation

ACSD Student Services

In total, ACSD receives about \$9,097.06 per student service need through combined federal and state student service grants.

Local tax revenue supports an additional \$3,696,398.30, which is \$8,141.84 per student service need.

Grant Funding ACSD will receive for Student Services



IDEA-B FY24

\$674,820

Census Block Grant FY25

\$3,185,246

Medicaid

\$270,000 +/-

**Total Federal and State
Grant Funding**

\$4,130,066 +/-

Allocated Funding FY 25 for Student Services

Special Education Direct and Contracted Services

\$6,123,666.56

Non-Special Education Student Services

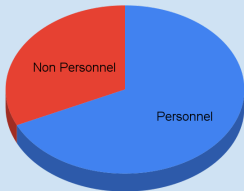
\$1,702,797.75

Total Student Services Allocated Budget

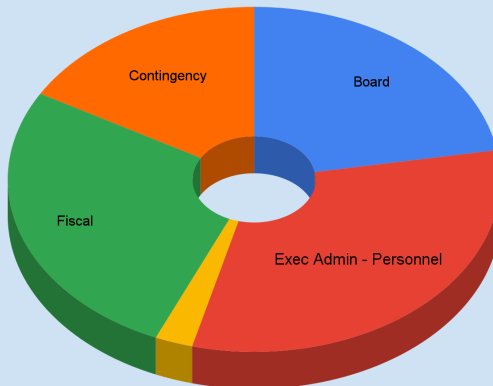
\$7,826,464.30

Cost Center: Board of Education and District Administration

Cost Center Staffing Profile: Timothy Williams, Superintendent Nicole Carter, Assistant Superintendent (0.5) Courtney Krahn, Director of Teaching and Learning (0.75) Matthew Corrente, Director of Finance and Operations Emily Blistien, Director of Communications Fiscal Team - 5.0 FTE Admin. Assistants - 2.6 FTE	FY23 Actual	\$ 2,039,071
	FY24 Budget	\$ 2,391,208
	FY25 Proposed	\$ 2,600,009 (+9%)



Breakdown of CO & Board center by Personnel/Non Personnel Expenses



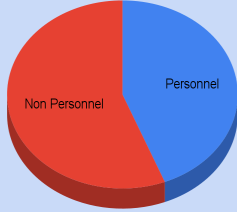
District Admin/Board Cost Center Expense Distribution

The Central Administration and School Board budget covers the costs associated with the District’s business operations, the salaries of the Superintendent’s Office and Finance Department, School Board member stipends, general insurance policies, and several other related expenses. It is also where we organize our contingency funds, normally reserved at or around 1% of the total budget.

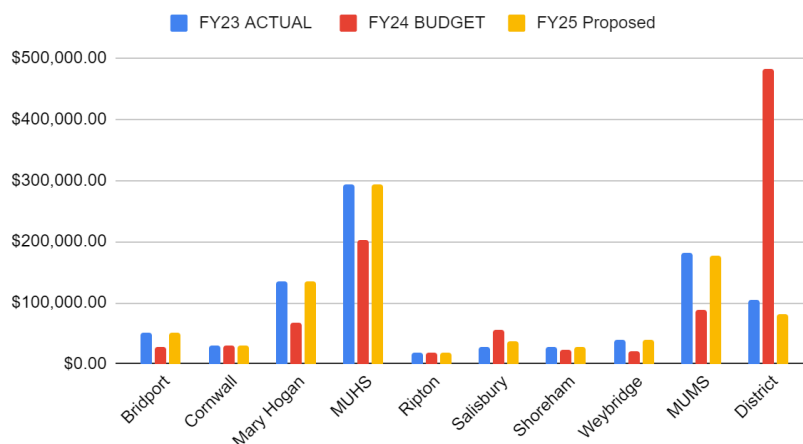
In addition to the Healthcare and Wage drivers, the FY25 budget increase comes from: Contingency (\$50,000), General Insurance (\$43,500), Administrator Salary (\$22,000) and several Dues and Fees with increases of approximately \$10,000.

Cost Center: Facilities

Cost Center Staffing Profile: Bruce MacIntire, Director of Facilities Eric Warren, Assistant Director Custodial, Buildings, and Grounds Staff - 19.6 FTE	FY23 Actual	\$3,773,797
	FY24 Budget	\$4,247,280
	FY25 Proposed	\$4,307,252 (+1%)

<p>In the FY24 Budget, ACSD increased the Facilities budget by 27%. This substantial increase was designed to 'right size' a cost center that historically had been unable to stay within its constraints. Much of this funding was held in a District pool to be strategically available to meet needs as they arose. This is represented by the largest red column in the chart below. In the FY25 budget, those pooled resources are distributed to the locations where actual expenses occurred in FY23. If those allocations exceed FY24 expenses, the funds will return to the pool and be rematched to need for the FY26 Budget. This creates a staggered two year feedback loop that maximizes fund availability by promoting capital velocity.</p>	 <p>Breakdown of Facilities Cost center by Personnel/Non Personnel Expenses</p>
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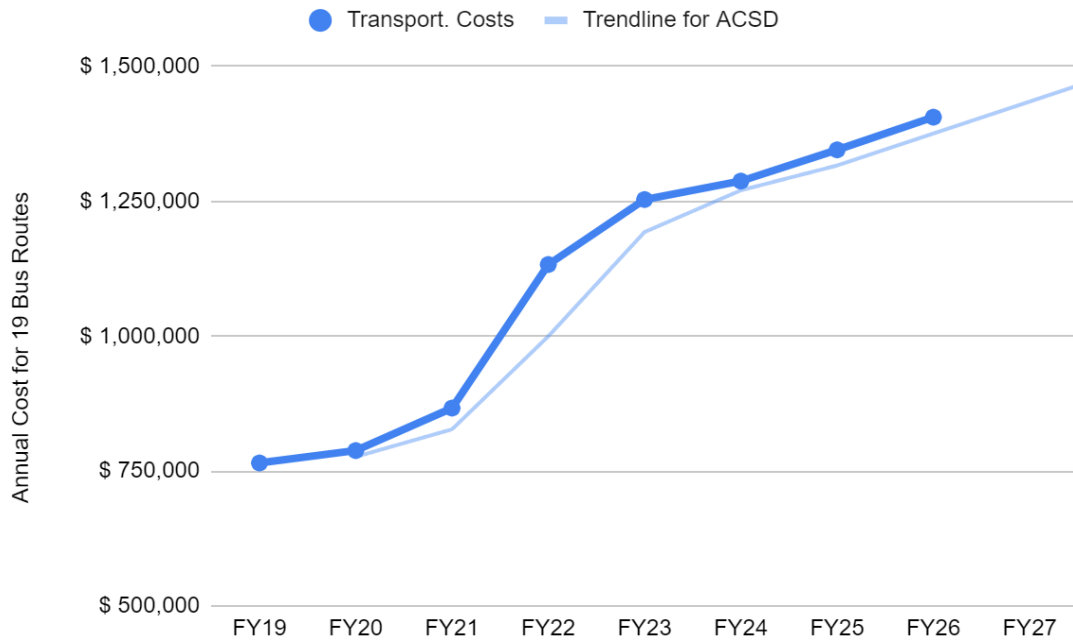
Use of Pooled District Resources to Meet Facility Need



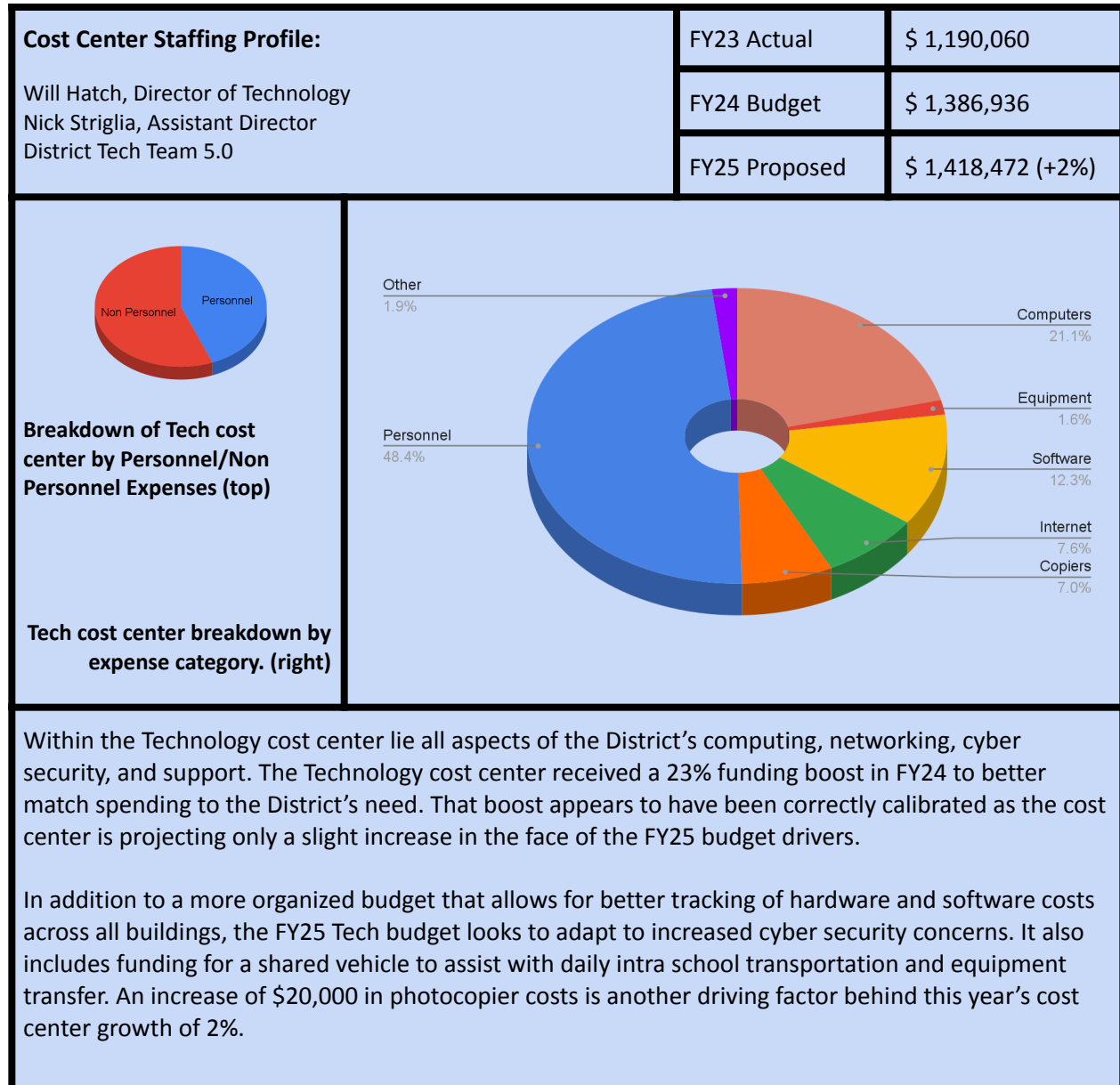
The FY25 Budget also reduces \$124,000 in Repair/Maintenance funding to help offset rising costs for Landscaping, Trash Services, Utilities, Wages, and Healthcare.

Cost Center: Transportation

Cost Center Profile: ACSD contracts with STA/Betcha Transit for all Transportation services. We are in a three year agreement with our provider for services during FY24, FY25, and FY26.	FY23 Actual	\$ 1,359,709
	FY24 Budget	\$ 1,303,269
	FY25 Proposed	\$ 1,361,916 (+4.5%)



Cost Center: Technology



Cost Center: Professional Development and Curriculum

Professional Development & Curriculum

ACSD students experience a curriculum that is coordinated horizontally (across our 9 schools) and vertically (from PK-12). Teachers collaborate across grades and subjects to ensure alignment and consistency. We initiated our coordinated curriculum in 2016, through the International Baccalaureate (IB) framework to reimagine and strengthen students' academic experience. Vermont's Act 173, when passed in 2018, confirmed that ACSD is at the forefront of building a coordinated curriculum for our students

ACSD'S Curriculum

PK-5th Grade Primary Years Program (PYP) All 7 Elementary Schools

Builds on a child's natural curiosity, creativity, and ability to reflect. Students investigate big ideas across six units: *Who we are*, *Where we are in place and time*, *How we express ourselves*, *How the world works*, *How we organize ourselves*, and *Sharing the planet*. Units are based on Vermont State standards, prioritize hands-on inquiry, concept-based instruction, transferable skills, and incorporate traditional subjects like language, spelling, reading, social studies, math, arts, and science. In their final year, students show their inquiry, social action, and presentation skills in an *Exhibition*.



6th-10th Grade Middle Years Program (MYP) MUHS & MUMS

Centers students in their learning and draws connections across subjects. We prioritize both local and global points of view and promote understanding of other cultures and human experience within eight subject areas: language + literature, individuals + societies, math, sciences, physical + health education, language, arts, and design. In 10th grade, students complete an interest-based *Personal Project*.






11-12th Grade Flexible Pathways MUHS

Students can blend offerings and experiences from MUHS core courses, the IB Diploma Program (DP), Career Center, the Aspire Program, Virtual High School (VHS), Dual Enrollment, Pamoja (online DP courses), Early College, and local institutions (eg Middlebury College). Students also engage in school-based independent studies and/or pursue other external opportunities. Students graduate with an MUHS diploma and may additionally graduate with an IB diploma or credit for IB courses and/or career technical experience.



The Agency of Education defines coordinated curriculum as a "common language that connects expectations and practices across all schools in a district," that exposes students "to the same standards, content, concepts, and skills across a grade level, regardless of classroom or context" (VT AOE, Act 173 Technical Guidance).

Professional Development & Curriculum

Projected Staffing and Budget FY25					
	<p>Teaching & Learning staff ensure our curriculum is responsive to learners' needs, and data, updated with emerging research, and implemented consistently across all 9 schools. They support our teaching staff PK-12 by pursuing professional development that supports their ability to design and implementation district-wide professional development for our staff (e.g. Responsive Classroom, Universal Design for Learning, All Learners Network). They also serve as key members of our ACSD MTSS Team. Dues and Fees includes annual IB school fees (\$31,731) and membership fees to professional organizations.</p>				
<p>Staff Allocation</p> <p>0.25 Dir. of Teaching and Learning</p> <p>5.0 Curriculum Coordinator Team</p> <p>0.5 Admin. Assistant</p> <p>1.0 Data Manager</p>					
<p><u>Budget detail:</u> The 39% FY25 budget increase reflects the addition of a district-wide data systems manager (partially reallocated from a former position), the inclusion of an ESSER funded Literacy Coordinator and the partial reallocation of already-established positions moved in from other cost centers. The .05 administrative assistant reflects a .05 reduction from last year. Additionally, 2.0 FTE Curriculum Coordinator positions are grant funded.</p>					
	<table> <tr> <td>FY24 Budget</td> <td>\$ 703,776</td> </tr> <tr> <td>Total PD & Curriculum Allocated Budget</td> <td>\$ 1,002,596</td> </tr> </table>	FY24 Budget	\$ 703,776	Total PD & Curriculum Allocated Budget	\$ 1,002,596
FY24 Budget	\$ 703,776				
Total PD & Curriculum Allocated Budget	\$ 1,002,596				

Reserve Funds

Budget 101: What are Reserve Funds?

Reserve funds are separate accounts which hold unbudgeted funds for a variety of reasons. Capital Reserves are used to fund construction projects and other capital improvements. Education Reserves are the most general in their usage and may be deployed by the School Board in response to any extraordinary need.

FY23 Fund Balance

Our auditors, RHR Smith, have not yet completed their fund balance verification. The unaudited balance is \$2,033,842 for the General Fund. We propose to allocate the entire fund balance to the Capital Reserve Fund for use on future capital projects. A copy of the audit for the year ended June 30, 2023 will be posted on the ACSD website upon receipt.

Education Reserve

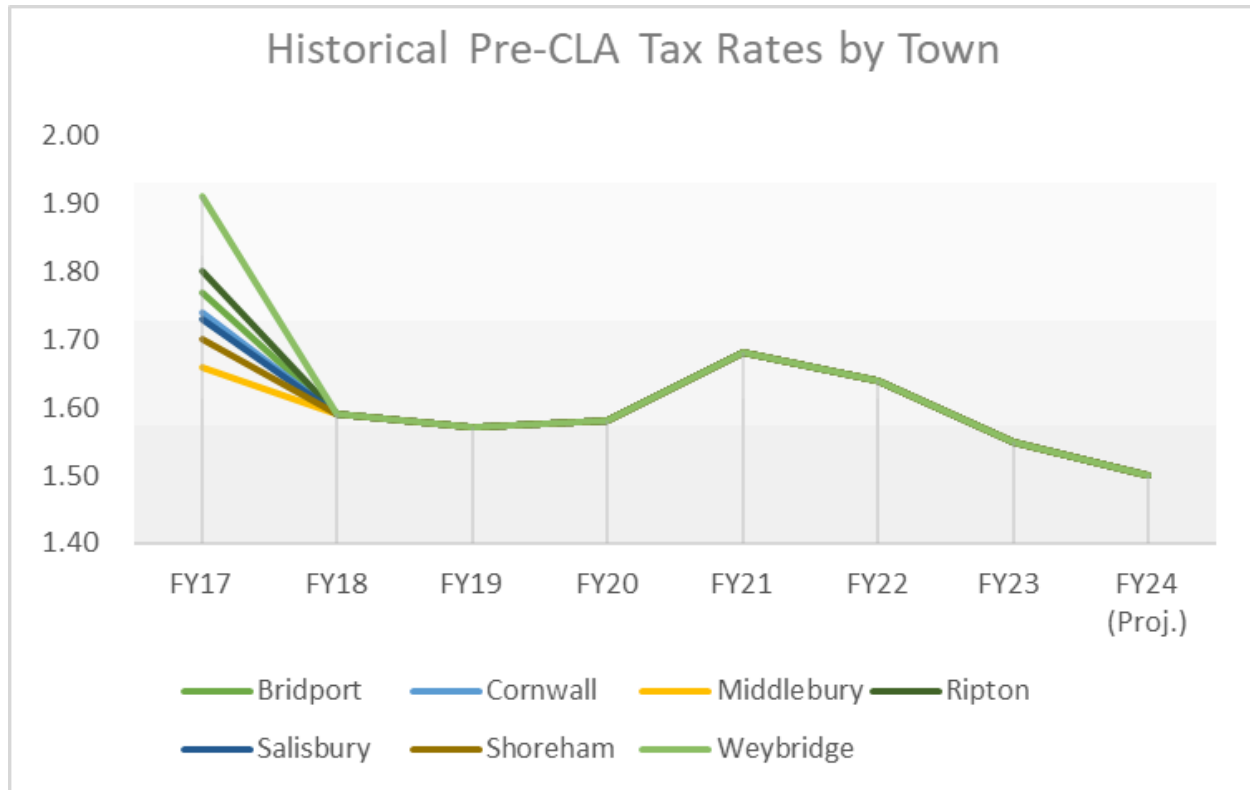
The Education Reserve is expected to have a balance of \$2,333,262 at the end of FY24. This includes carryforward from FY20, as well as the transfer of surplus from FY19 authorized by the voters for transfer to the Education Reserve fund in the amount of \$1,282,303.

Capital Reserve

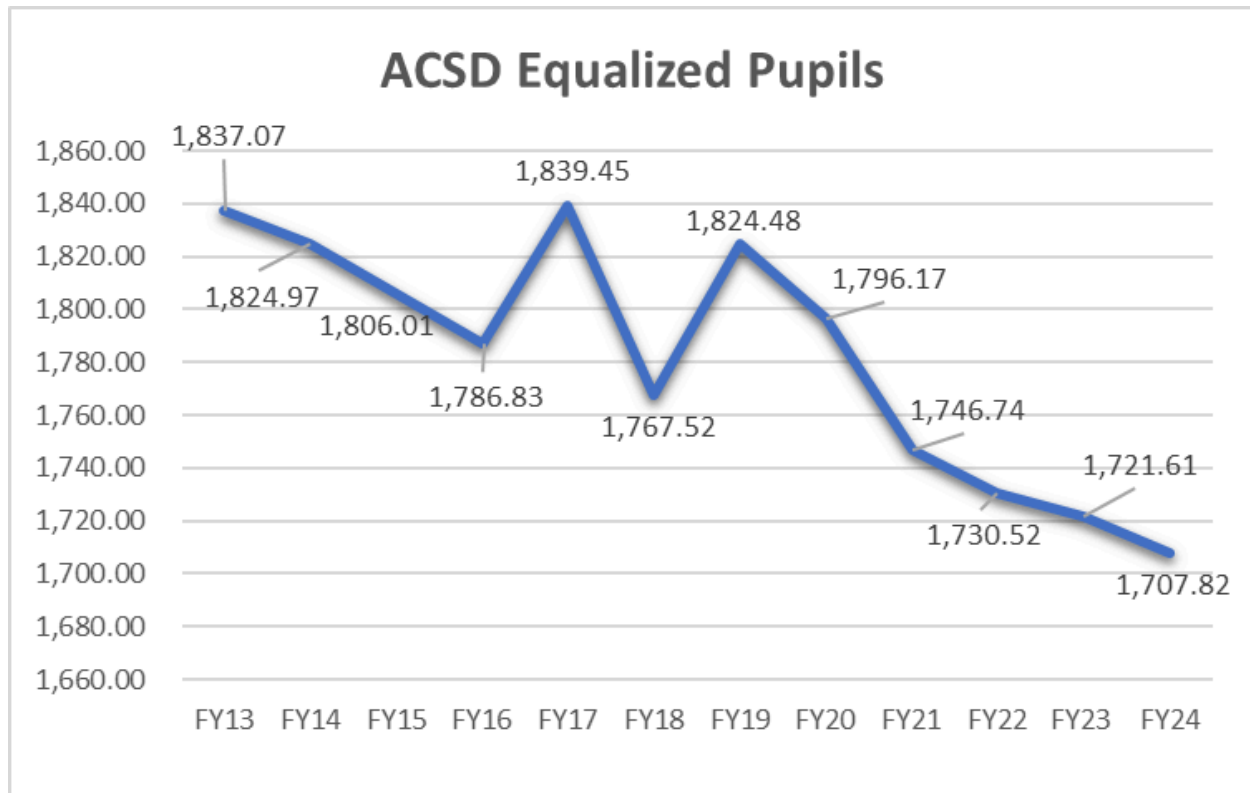
The Capital Reserve is expected to have a balance of \$3,302,508 at the end of FY24. This includes the transfer of surplus from FY22 authorized by the voters for transfer to the Capital Reserve fund in the amount of \$1,520,974.

Appendices [Will be updated in final draft]

Appendix A: Historical Tax Rates



Appendix B: Historical Equalized Pupil Data



Note: The Vermont Agency of Education has created a new set of weighting rules that will go into effect in FY25. Because these rules will affect the fundamental criteria used to determine equalized pupils, our FY25 EpPup data will not align with this historical record. If the new weighting system were applied to FY23 data, our EqPup would drop from 1721.61 to 1657.93.

Appendix C: Enrollment Data Tables

ACSD FY22 Enrollment (September 2021)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12	Total PK-12
Bridport	16	7	8	9	12	5	6								47	63
Cornwall		17	14	8	16	11	9								75	75
Mary Hogan	25	52	62	62	52	65	63								356	381
MUMS								127	124	129					380	380
MUHS											143	115	157	123	538	538
Ripton		7	6	10	8	9	4								44	44
Salisbury		8	10	7	7	12	13								57	57
Shoreham		9	11	21	18	12	12								83	83
Weybridge		8	5	6	5	8	8								40	40
Totals	41	108	116	123	118	122	115	127	124	129	143	115	157	123	1,620	1,661

ACSD FY23 Enrollment (September 2022)

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12	Total PK-12
Bridport	15	9	6	8	9	11	5								48	63
Cornwall		15	19	19	9	16	15								93	93
Mary Hogan	25	56	53	61	63	50	66								348	374
MUMS								115	126	111					352	352
MUHS											124	130	112	126	492	492
Ripton		8	6	6	10	6	10								46	46
Salisbury		14	8	15	6	9	13								65	65
Shoreham		9	8	10	21	16	11								75	75
Weybridge		8	10	5	6	6	8								43	43
Totals	40	119	110	123	123	112	126	115	126	111	124	130	112	123	1,557	1597

Note: ACSD has, in the past, not included tuition students into the enrollment data set. There are 56 tuition students enrolled in FY23.

ACSD FY24 Projected Enrollment

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total K-12	Total PK-12
Bridport	15	9	10	7	8	9	12								55	70
Cornwall		11	16	18	14	9	16								84	84
Mary Hogan	25	70	59	52	62	62	52								357	382
MUMS								122	115	127					364	364
MUHS											124	129	143	115	511	511
Ripton		1	6	7	6	10	8								38	38
Salisbury		7	11	8	10	7	7								50	50
Shoreham		9	11	9	11	21	18								79	79
Weybridge		9	8	8	5	6	5								41	41
Totals	40	116	121	109	116	124	118	122	115	127	124	129	143	115	1579	1619

Note: ACSD has, in the past, not included tuition students into the enrollment data set. Currently we have 47 tuition students projected to re-enroll in FY24. There are, at this time, no known new tuition students.

Appendix D: School Cost Center Budget Detail Report

Appendix E: Grant Funds Detail Report

IDEA: Federal special education grant funds are distributed to states to help offset the cost of special education services and supports. Part B of the Individuals with Disabilities Education Act authorizes the allocation of grant funds to states and LEAs to offset part of the costs of services for K-12 students as well. In addition, it authorizes preschool state grants to help offset the cost of early childhood special education services.

ACSD receives an annual allocation of funds based on our child count (the number of students eligible to receive special education services). In FY23, ACSD received an allocation of \$584,518 for our IDEA-B Basic grant (ages 6-21), and \$19,102.00 for our IDEA-B Pre-K (ages 3-5). The FY23 allocation is \$598,072.00 for our IDEA-B Basic grant (ages 6-21), and \$19,033.00 for our IDEA-B Pre-K (ages 3-5). The grant funds for this fiscal year are helping to offset the cost of administration, the centralized evaluation team, occupational and physical therapy, other supports and services, and materials and supplies.

Title Funds: Each year ACSD receives federal grant money under Titles I, II, and IV of the Elementary and Secondary Education Act. Title I funds are targeted at schools with high percentages of students living in poverty. The purpose of this grant is to ensure that all children have equitable access to high-quality educational opportunities, and to support all students in reaching proficiencies measured against rigorous State standards. In FY23, schools that received these funds included Bridport, Mary Hogan, Ripton, Salisbury, and Shoreham.

Title II funds are shared across the district and targeted at improving educator quality largely through professional learning opportunities. This grant typically funds portions of curriculum leader salaries (described above), stipends to fund professional collaboration on school and district projects, registration fees and related expenses associated with targeted professional development, among other things. Title IV funds are spent to support well-rounded educational opportunities, safe and healthy student activities, and effective uses of technology. Reduced allocations and increasing costs mean these grants cover fewer expenses now than they once did.

In FY23, ACSD received allocations of \$508,835 in Title I; \$199,703 in II; and \$102,778 in IV. We have budgeted in anticipation of reduced allocations and increased costs again for FY24.

Medicaid Reimbursement Revenues - FY22

Medicaid money is available each year as a reimbursement for some school-based services provided to students who are eligible for special education. The amount of money in any given fiscal year varies widely and is very difficult to project due to this variation. Because of this, ACSD utilizes funds generated from the previous fiscal year. For example, the Medicaid money utilized in FY 2022 was generated during the 2020–2021 school year. For FY 2022, ACSD spent \$211,173.60 in Medicaid money on the following: Medicaid Claims Administration, a portion of Nursing salaries/benefits, a portion of Behavior Intervention services, a portion of Home School Coordination Services, professional development and staff training, and student materials and supplies. This spending was slightly higher than in FY21 because the need for prevention and intervention services and supplies continued to increase, as did the amount of Medicaid funds the district was able to collect.

49 Charles Avenue Middlebury, VT 05753 P. 802-382-1274 F. 802-388-0024 Business Office 802-382-1273 Student Services 802-382-1287

TO: ACSD Board

FROM: Matthew Corrente, Director of Finance and Operations

RE: FY25 Allocation of Fund Balance

DATE: 12/20/2023

Fund balance is both a simple and complex concept. Simply put, it is a measure of unspent and unallocated funds for which the district must make a plan. Put in a more complex way, fund balance represents at least two prior years of unallocated revenues, corrected by the budget performance of the previous year, modified by prepaid items from the current year and audited for accuracy.

We have an ending FY23 fund balance of \$2,033,842 available for designation in FY25. In recent years, ACSD has elected to transfer fund balance to reserve funds (Capital Projects Reserve, Education Reserve). Normally, fund balance is not used as budgeted general fund revenue to decrease the tax rate or education spending per equalized pupil since this creates a “cliff” for the following fiscal year.

For FY25, I recommend transferring \$2,033,842 of the fund balance to the Capital Reserve. Strategically, I suggest that these funds be held in reserve to address emergent, one-time needs throughout the FY25 school year. Additionally, I suggest that the Facilities Committee and the Board consider areas of investment for these funds, should they remain unneeded. These areas of investment should consider the broader landscape of capital improvements under the Facilities Master Plan and endeavor to enhance our ability to address district-wide deferred maintenance.

Recommended Motion: Approve the transfer of \$2,033,842 from the FY23 General Fund to the Capital Reserves.

**WARNING
ADDISON CENTRAL SCHOOL DISTRICT**

**ANNUAL MEETING
FEBRUARY 27, 2024**

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 27, 2024 at 7:00 PM, to transact the following business:

ARTICLE 1: To elect the following officers: a) A Moderator b) A Treasurer c) A Clerk

ARTICLE 2: To hear and act upon the reports of the school district officers.

ARTICLE 3: To see if the voters of the Addison Central School District will vote to authorize its Board of Directors, under 16 VSA 562 (9), to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year.

ARTICLE 4: To do any other business proper to come before said meeting.

**PUBLIC INFORMATION HEARING
FEBRUARY 27, 2024**

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 27, 2024 at 7:00 PM, for a Public Information meeting to discuss Australian Ballot articles warned for vote on Tuesday, March 5, 2024.

Hearing will take place immediately following adjournment of the Annual Meeting of said Addison Central School District.

Linda J. Barrett, Clerk

Barbara Wilson, Chair

Addison Central School District

Addison Central School District

The Addison Central School District Annual Report will be available in the following manner:

<https://www.acsdvt.org/district-link/annual-report-and-budget/annual-report-and-budget> or call 802-382-1274 to request a copy.

WARNING

ADDISON CENTRAL SCHOOL DISTRICT SPECIAL MEETING – MARCH 5, 2024

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham and Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the following polling places on March 5, 2024 to vote by Australian Ballot on the following article(s) of business:

Town	Location	Polling Hours
Bridport	Bridport Community/Masonic Hall	7:00 AM-7:00 PM
Cornwall	Cornwall Town Hall	7:00 AM-7:00 PM
Middlebury	Middlebury Recreation Center/Gym, 154 Creek Road	7:00 AM-7:00 PM
Ripton	Ripton Community House	8:00 AM-7:00 PM
Salisbury	Salisbury Town Office	8:00 AM-7:00 PM
Shoreham	Shoreham Town Office	7:00 AM-7:00 PM
Weybridge	Weybridge Town Clerk's Office	7:00 AM-7:00 PM

ARTICLE 1: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to expend **\$50,604,080**, which represents a 6.5% increase in Total Spending and is the amount the ACSD school board has determined to be necessary for the ensuing fiscal year?

ARTICLE 2: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to appropriate **\$2,033,842** of the FY **2023** Unassigned Fund Balance to the ACSD Capital Reserve Fund?

ARTICLE 3: To elect four (4) school directors from the nominees to serve on the Addison Central School District Board for the following terms:

One (1) who is a resident of Cornwall for a three-year term.

Two (2) who are residents of Middlebury for a three-year term.

One (1) who is a resident of Shoreham for a three-year term.

Ballots shall be commingled and counted at Middlebury Union High School by representatives of the Boards of Civil Authority of the member town school districts under the supervision of the District Clerk of Addison Central School District.

Linda J. Barrett, Clerk
Addison Central School District

Barbara Wilson, Chair
Addison Central School District