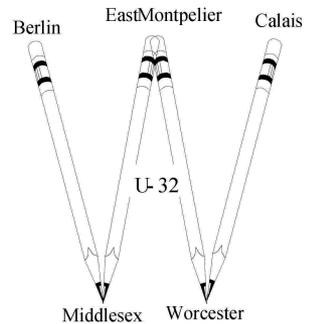


FY25 Budget Development

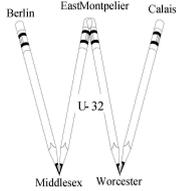
Budget Meeting #3



January 17, 2024



BUDGET DEVELOPMENT TIMELINE



October 18th Budget Training and Budget Assumption Approval

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

November 15th Budget Draft #1

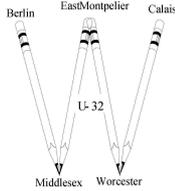
December 20th Budget Meeting

January 17th Approve final budget for warning

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



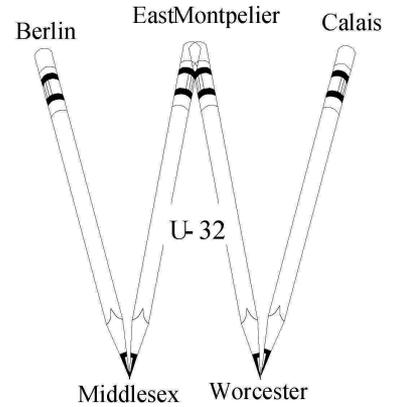
AGENDA



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

Vision, Core Values & Input

The “What”



WCUUSD CORE BELIEFS

Transparent & Responsible Governance:

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

Community Engagement & Relationships:

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

Rigorous Curriculum & Instruction:

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

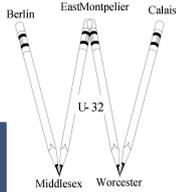
Wellbeing:

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

Humanity, Justice, Community, & Belonging:

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





Academic Achievement

- MLSS/Act 173
- Local Comprehensive Assessment System

Safe & Healthy Schools

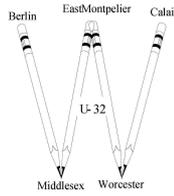
- Social-emotional learning
- District safety work

Humanity & Justice

- Equity Indicators
- Humanity & Justice Coalition



ENGAGEMENT TIMELINE



Existing Work & Priorities

What do we already know?

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

Staff

- October, 2023:** Budget Updates
Staff Exchange
- November, 2023:** Budget Ambassador
Budget Updates
- December, 2023:** Budget Ambassador
Budget Updates

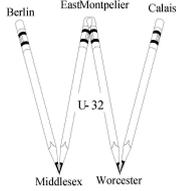
Community

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

Board

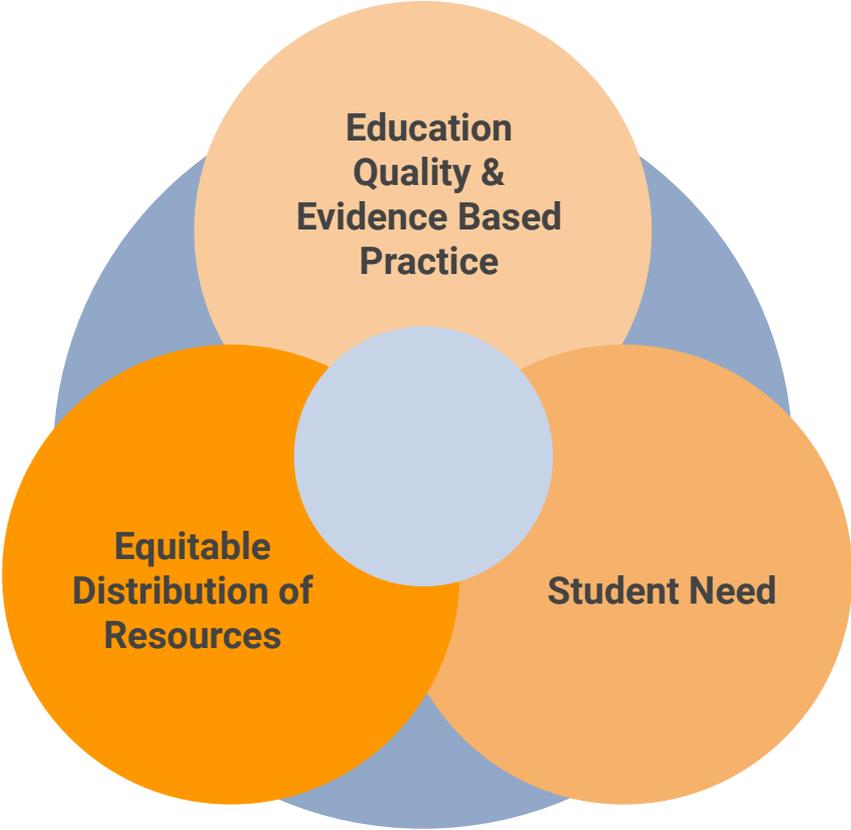
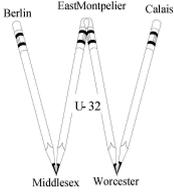
- November 15, 2023:** First Draft Budget
- December 20, 2023:** Budget Meeting
- January 17, 2024:** Budget Meeting/Adoption

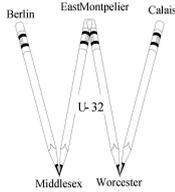
FY25 BUDGET PARAMETERS



September, 2023

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

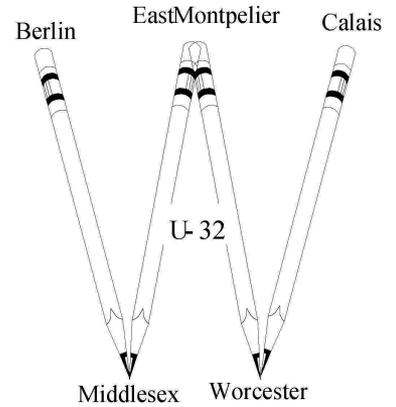




BUDGET DEVELOPMENT PRINCIPLES

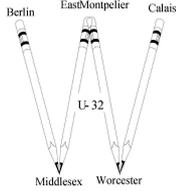
- **Prioritize our ability to achieve our vision and pillars within our current configuration**
- **Ensure staffing resources consistent with VT Education Quality Standards**
- **Allow individual schools to make recommendations based on their current instructional needs**
 - ▶ **Respond at the building level to ARP ESSER revenue loss**
 - ▶ **Respond to enrollment changes while staying within EQS**

Instructional Program Changes





VT EDUCATION QUALITY STANDARDS



VT Rule Series 2000 (Current) and (Proposed)

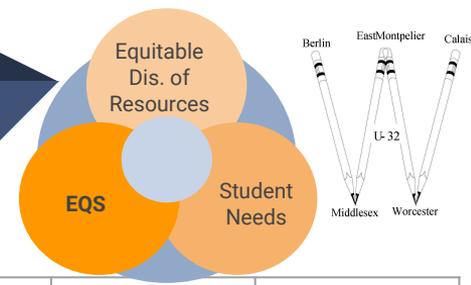
EQS describes **VT's requirements** for **appropriately resourced schools** in order to provide a **quality education**

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



EDUCATION QUALITY STANDARDS,

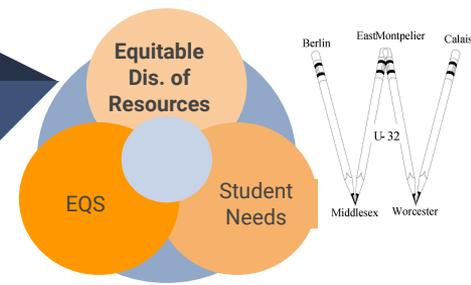
Assuming the Proposed Changes



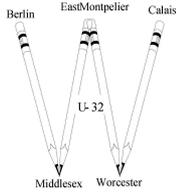
	<u>VT EQS</u>	WCUUSD	Berlin	Calais	Doty	EMES	Rumney	U-32
Class Size	K-3: Ave < 20 4-12: Ave < 25	K-3: Ave 14-18 4-6: Ave 16-22 Min 10 7-12: Ave. 18-24	K-3: Ave: 16 4-6: Ave: 19	K-3: Ave: 10 4-6: Ave: 21	K-3: Ave: 15 4-6: Ave: 17	K-3: Ave: 20 4-6: Ave: 18	K-3: Ave: 15 4-6: Ave: 14	7-12: Ave: 14
Administration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



OVERVIEW OF CHANGES



<i>By Department/Position</i>	FTE	Cost
Classroom Teachers	-3.0	-\$296,460
Math Interventionist	-0.3	-\$30,237
ESP (includes 2 unfilled para positions)	-3.72	-\$259,080
School Nurse	-.9	-\$93,546
Library/Media	-.4	-\$31,976
School Counselor	-3.2	-\$294,398
SAP Counselor (.75 FTE offset by SAP grant)	+1.0	+\$28,111
BCBA (.50 FTE offset by Project SERV)	+1.0	+\$61,785



PreK, Doty/Rumney

Projected PreK Enrollment, 3yo: 12

Projected PreK Enrollment, 4yo: 8



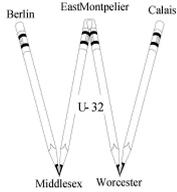
Combining these two programs into a single program (still 2 sessions) allows more consistency for after-school/childcare component

Proposal:

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

Budget Change:

- **-.42 FTE PreK Paraprofessional (-\$12,941)**



Kindergarten, Doty/Rumney

Projected K Enrollment, Rumney: 7

Projected K Enrollment, Doty: 6



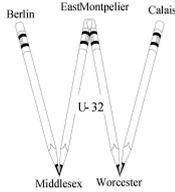
On their own, these class sizes are too small for quality instruction to occur

Proposal:

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

Budget Change:

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



Budget Changes - *Calais*

Budget Changes:

- Reduce .4 Library/Media (-\$31,976)
- Reduce .6 School Counselor (-\$69,574)
- Reduce .3 Math Interventionist (-\$30,237)
- Reduce .4 School Nurse (-\$41,920)

➤ **General Systems of Supports**

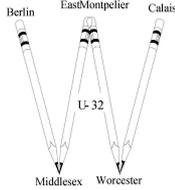
- Responsive Classroom and PBiS school-wide
- Weekly Kid Talk and EST structure
- Weekly guidance and health classes in SEL and health topics
- Trauma informed approaches and Restorative Practices
- Job-embedded PD for teaching staff

➤ **How students are supported:**

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



Budget Changes - Doty



Budget Changes:

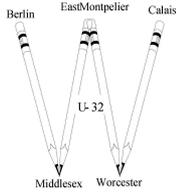
- Reduce .5 School Nurse (-\$51,626)
- Reduce .2 School Counselor (-\$19,381)

➤ **General Systems of Supports**

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

➤ **How students are supported:**

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



Budget Changes - *Berlin*

Budget Changes:

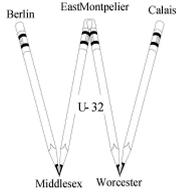
- Reduce 1.0 Classroom Teacher (-\$85,111)
- Reduce 1.0 School Counselor (-\$98,050)
- Add 1.0 Behavior Systems Coach (Project SERV to fund .50 FTE; +\$61,785)

➤ *General Systems of Supports*

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

How students are supported:

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



Budget Changes - *EMES*

Budget Changes:

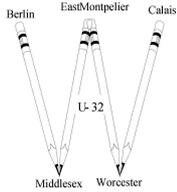
- Reduce 1.0 Classroom Teacher (-\$95,639)

➤ *General Systems of Supports*

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

How students are supported:

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



Budget Changes, Rumney

Budget Changes:

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

➤ **General Systems of Supports**

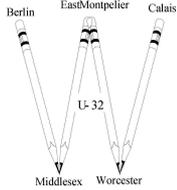
- Responsive Classroom - school-wide
- Weekly team discussions and EST system
- Behavior response and support
- Trauma-informed approaches

➤ **How students are supported:**

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



Budget Changes, U-32



Budget Changes:

- Reduce 1.0 School Counselor (-\$107,393)
- Add 1.0 SAP Counselor (SAP grant to fund .75 FTE; +\$28,111)
- Reduce 2.0 Paraeducators (-\$143,674)

➤ *General Systems of Supports*

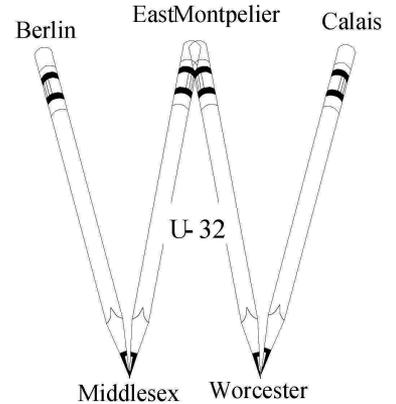
- U-32's TA system, student services, administrative team, along with a SPARK center (MS), RISE program (HS), and Dean of Students provide ongoing support for behavioral and SEL issues

➤ *How students are supported:*

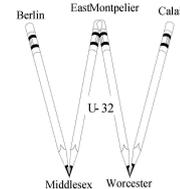
- Student Services consists of 4 school counselors, a director who has a .4 caseload of students, a school social worker, and a SAP counselor

Budget Proposal & Tax Rate Projections

Updates since December 20th

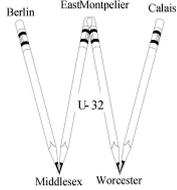


DEFINITIONS



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

REVIEW: FY25 BUDGET REALITIES

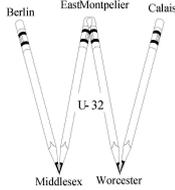


- Sunset of ARP ESSER funds in FY25
- Changes in VT education funding increasingly connects funding to enrollment
 - ▷ Act 173 = decreased special education funding
 - ▷ Act 127 = Long-term weighted average daily membership
- Federal grant impacts (Title, etc)
- Rising labor, healthcare & construction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





Updated Budget Numbers



Expenditures

FY 2024 = \$38,921,331

FY 2025 = \$43,628,047

\$ Increase = \$4,706,716

% Difference = +12.09%



Revenues

FY 2024 = \$7,224,092

FY 2025 = \$6,996,729

\$ Decrease = -\$227,363

% Difference = -3.15%



Net Education Spending

FY 2024 = \$31,697,239

FY 2025 = \$36,631,317

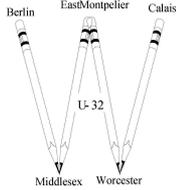
\$ Increase = \$4,934,079

% Difference = +15.57%

The amount the district plans to spend.

The money the district anticipates receiving to offset expenditures.

The amount that needs to be raised by property taxes.



More Budget Numbers

Long Term Weighted Average Daily Membership (LTW ADM)

FY 2024 = 2,184.51

FY 2025 = 2,376.88

Increase = +192.37

% Increase = 8.81%

Local Spending / LTW ADM

FY 2024 = \$14,510

FY 2025 = \$15,412

\$ Increase = +\$902

% Increase = +6.2%

Equalized Tax Rate

FY 2024 = \$1.4908

FY 2025 = \$1.6305

\$ Increase = +\$.1397

% Increase = +9.37%

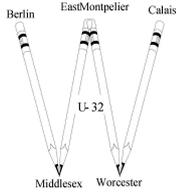
Local Ed Spending increase is

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

Equalized Tax Rate increase is

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

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



TAX RATE SIMULATION, FY 25 Proposed Budget

Without the 5% "Cap" on Tax Rates per Act 127

Calculated Equalized Homestead Tax Rate = \$1.6305

Towns	Common Level of Appraisal (current year)	Post Legislative Session Tax Rates FY 23-24	Estimated Tax Rates FY 24-25	\$ Increase (Decrease)	% Increase (Decrease)
Berlin	72.29%	\$1.734	\$2.256	\$0.52	30%
Calais	72.34%	\$1.864	\$2.254	\$0.39	21%
East Montpelier	70.33%	\$1.797	\$2.318	\$0.52	29%
Middlesex	71.72%	\$1.823	\$2.273	\$0.45	25%
Worcester	79.09%	\$1.744	\$2.062	\$0.32	18%

Factors Used:

LTW ADM = 2,376.88

CLA - Statewide Adj

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

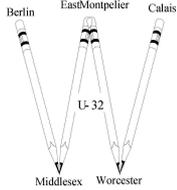
Spending Per Pupil = \$15,412

Equalized Homestead Tax Rate = \$1.6305

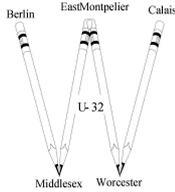


TAX RATE SIMULATION, FY 25 Proposed Budget

Without the 5% "Cap" on Tax Rates per Act 127



Town	\$100,000 House	\$200,000 House	\$300,000 House
Berlin	+\$522	+\$1,043	+\$1,565
Calais	+\$390	+\$780	+\$1,170
East Montpelier	+\$521	+\$1,043	+\$1,564
Middlesex	+\$450	+\$901	+\$1,351
Worcester	+\$318	+\$635	+\$953



TAX RATE PROJECTIONS, FY25 Proposed Budget

Actual: With 5% "Cap" on Tax Rates per Act 127

Capped Equalized Tax Rate = \$1.5653

Towns	Common Level of Appraisal (current year)	Post Legislative Session Tax Rates FY 23-24	Estimated Tax Rates FY 24-25	\$ Increase (Decrease)	% Increase (Decrease)
Berlin	72.29%	\$1.734	\$2.165	\$.43	25%
Calais	72.34%	\$1.864	\$2.164	\$.30	16%
East Montpelier	70.33%	\$1.797	\$2.226	\$.42	24%
Middlesex	71.72%	\$1.823	\$2.183	\$.36	20%
Worcester	79.09%	\$1.744	\$1.979	\$.24	13%

Factors Used:

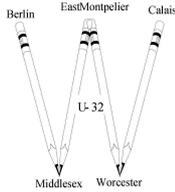
LTW ADM = 2,376.88

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

Spending Per Pupil = \$15,412

Capped Equalized Homestead Tax Rate = \$1.5653

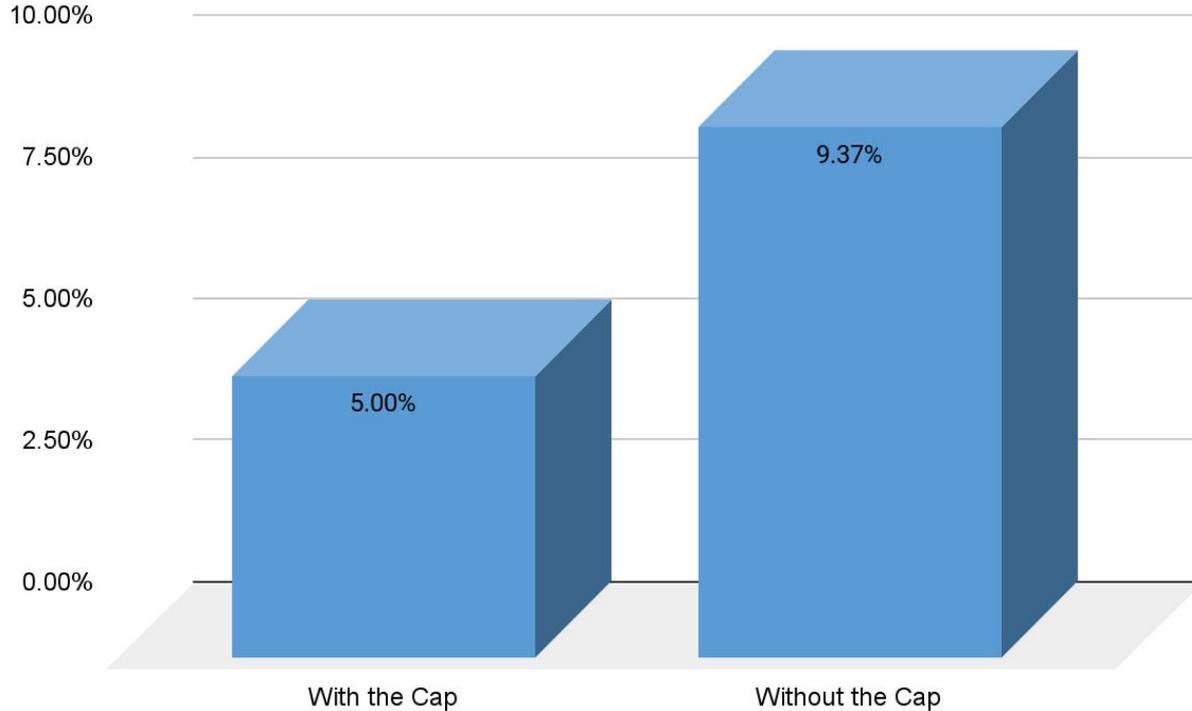
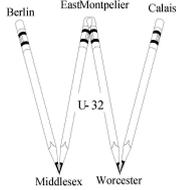


TAX RATE PROJECTIONS, FY25 Proposed Budget

Actual: With 5% "Cap" on Tax Rates per Act 127

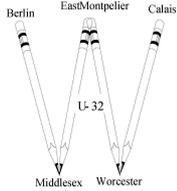
Town	\$100,000 House	\$200,000 House	\$300,000 House
Berlin	+\$431	+\$863	+\$1,294
Calais	+\$299	+\$600	+\$900
East Montpelier	+\$429	+\$857	+\$1,286
Middlesex	+\$360	+\$719	+\$1,079
Worcester	+\$235	+\$470	+\$706

Act 127



This carries forward \$1.5 million in tax burden to the next year

Impact of the Property Yield on Tax Rates



When the cap is not in place, the yield has an inverse impact on our tax rates: as the yield goes down, the tax rate goes up. We have already seen the yield adjusted down. It is instructive for the Board to remember that if the cap did not exist, the tax rate noted on the previous slides would go up further in each of our communities.

The General Assembly is going to be discussing the number of districts who are utilizing the cap because of the impact on the Education Fund. The amount raised by taxes will be insufficient across the state.



Board Discussion & Adoption

