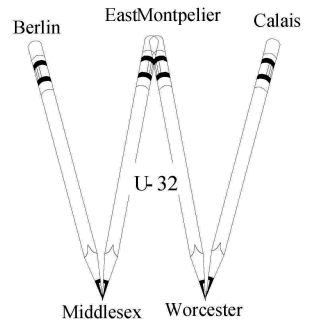


WCUUSD FY25 Budget

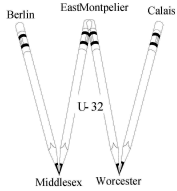
Revised Budget Proposals



April 3, 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

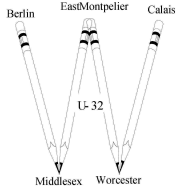
January 17th Board approved final budget for warning

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

April 3th & 10th Revised Budget Presentation & Adoption



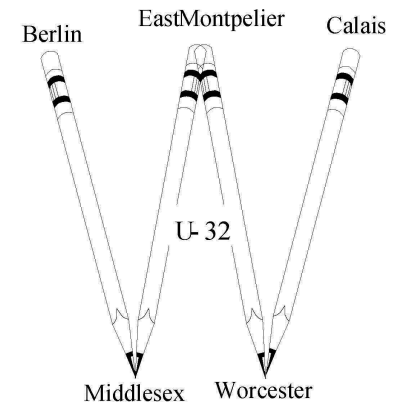
AGENDA



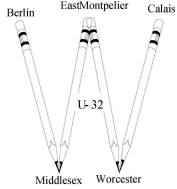
- **Review of Board Parameters & Requests**
Original Budget Parameters
Requests for Budget Revisions
- **FY25 Budget Proposals**
Input Themes
Summary of Changes in Each Proposal
Tax Rate Projections

Review of Board Parameters

Approach to Budget Revisions

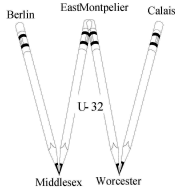


FY25 BUDGET PARAMETERS



September, 2023

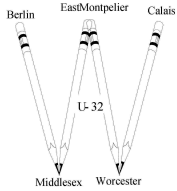
- Further development of MLSS
- Support accelerated growth for students from historically marginalized identities
- Support our 3 Pillars: Academic Achievement, Safe & Health Schools, Humanity & Justice
- Support investments in school security
- Consider configuration changes that realize program quality 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



NET EDUCATION SPENDING TARGETS

Original Proposed Budget: 16.14% net ed spending increase

- 10% increase in net spending (\$1.9M in additional reductions)
- 8% increase in net spending (\$2.5M in additional reductions)
- 6% increase in net spending (\$3.21M in additional reductions)

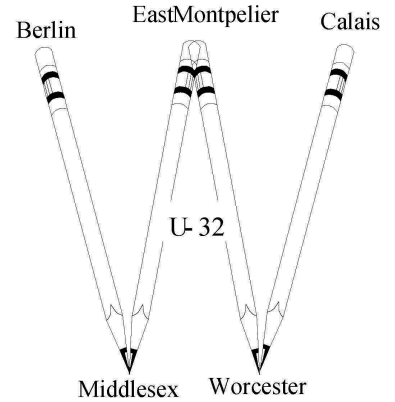


BUDGET DEVELOPMENT PRINCIPLES

- **Prioritize our ability to achieve our vision and pillars within our current configuration**
- **Ensure staffing resources consistent with VT Education Quality Standards**
- **Respond to enrollment changes**

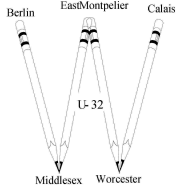
FY25 Budget Proposals & Tax Rate Projections

Net Education Spending Increases of 6%, 8%, 10%





ORIGINAL BUDGET ENGAGEMENT



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

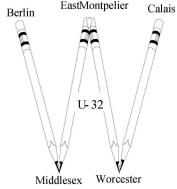
- October, 2023**
Student Council
- November 2023:**
Community Input & Survey
Budget Meeting
- December, 2023:**
Budget Meetings

Board

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



INPUT THEMES



Budget Feedback Survey

- Consolidation/reconfiguration support (22%)*
- High costs are difficult for our communities & reductions are necessary (18%)*
- Revisit administrative positions (6%)
- Preserve robust opportunities for students (4%)
- Clear communication for revised budget (2%)



655
Participants



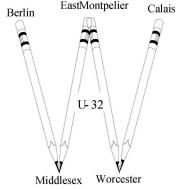
636
Thoughts



24,606
Ratings

13%	(77)	Berlin Elementary School
13%	(82)	Calais Elementary School
8%	(48)	Doty Memorial School
17%	(103)	East Montpelier Elementary School
16%	(101)	Rumney Memorial School
56%	(348)	U-32 Middle & High School
11%	(68)	District
17%	(105)	Staff/Faculty
50%	(306)	Parent/Caregiver
18%	(112)	Student
33%	(202)	Community Member

Total Enrollment for the District

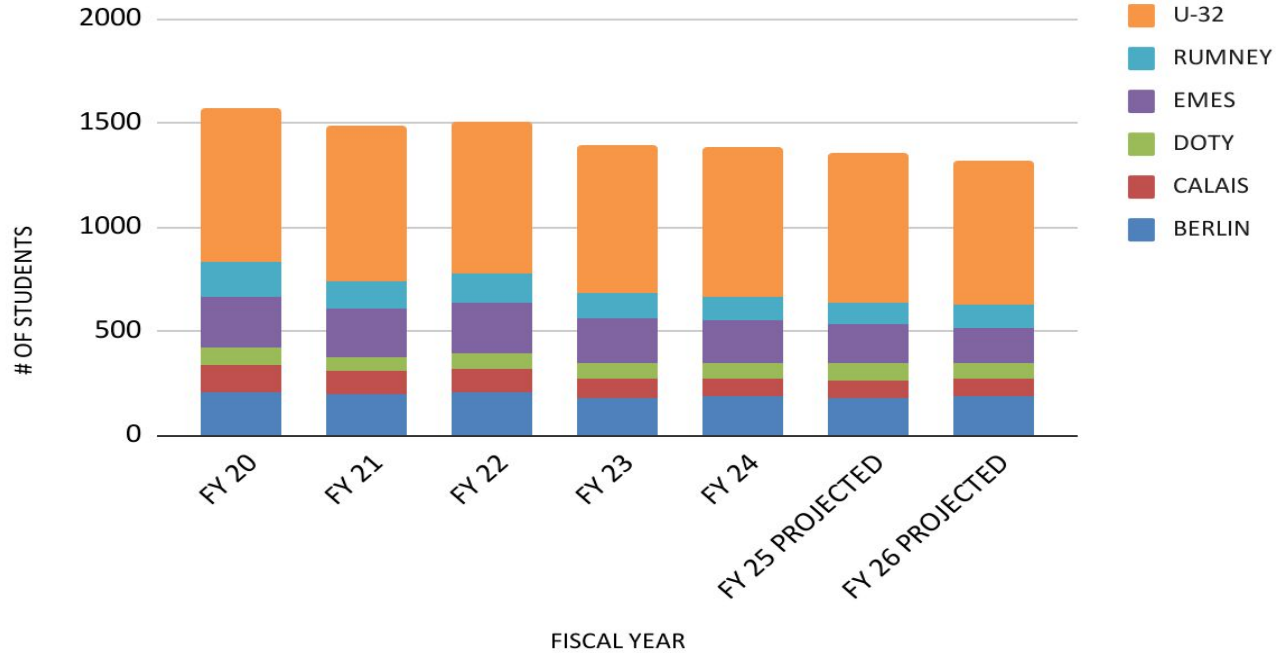
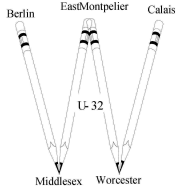


	Berlin <i>PreK-6</i>	Calais <i>PreK-6</i>	Doty <i>PreK-6</i>	EMES <i>PreK-6</i>	Rumney <i>PreK-6</i>	U-32 <i>7-12</i>	WCUUSD <i>PreK-12</i>
FY22 <i>(Actual)</i>	209	108	79	239	142	729	1506
FY23 <i>(Actual)</i>	194	97	75	231	124	715	1436
Current (<i>Sep 18</i>)	198	94	78	216	122	708	1428
FY25	185	92	79	193	112	715	1376
FY26	191	90	74	169	111	685	1320

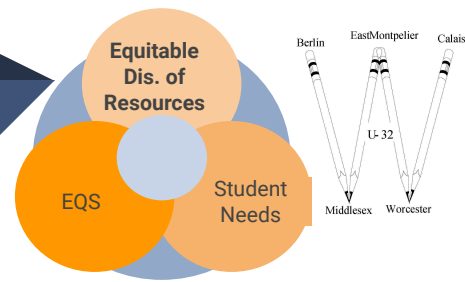
* Projections based on prior year actuals advanced one grade and estimated K class size based on forecast from Act 166

PROJECTED ENROLLMENT TREND

FY 20 - FY 26



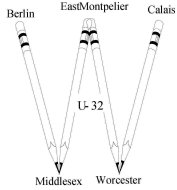
CHANGES ALREADY IN THE PROPOSALS



<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
Library/Media	-.4	-\$31,976
School Counselor	-2.0	-\$205,443
SAP Counselor (.75 FTE offset by SAP grant)	+1.0	+\$28,111
BCBA (.50 FTE offset by Project SERV)	+1.0	+\$61,785



10% NET ED SPENDING INCREASE



\$1.9 million in additional reductions

District Wide Line Adjustments

- Supply line reductions
- Interest line adjustment
- Capital fund transfer

Administrative Reductions

- -1.0 Director of Technology (anticipated vacancy)

Previously Proposed Reductions

- FY24:
 - Rumney world language: -.5 Spanish
 - Doty: -.5 ESP
 - Doty: -.5 Instructional Coach
 - U-32: -1.0 instructional coach
- FY25:
 - .9 Nurse (Calais/Doty)
 - .8 Counselor (Calais/Doty)

Enrollment Related Reductions

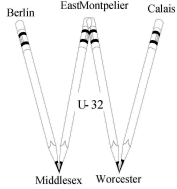
Ratios compliant with EQS

- Classroom teachers:
 - -1.0 Calais
 - - 3.6 U-32 (1.0 math; 1.0 English; .6 SS; 1.0 middle level SS)
- Administrative Assistant
 - -1.0 U-32 (anticipated vacancy)
- Elementary Allied Arts (no service decrease)
 - -.8 Art
 - -.6 Library

\$273,912 Fund Balance Application



8% NET ED SPENDING INCREASE



\$2.5 million in additional reductions

All previous reductions plus:

Add'l Enrollment Related Reductions

Ratios continue to be compliant with EQS

- Elementary Allied Arts (no service decrease)
 - -.5 PE
 - - 1.0 Music
- Administrative Reductions ([EQS](#))
 - -.1 Doty Principal (leaves .8)
 - -.1 Rumney Principal (leaves .9)
 - -.1 Calais Principal (leaves .9)

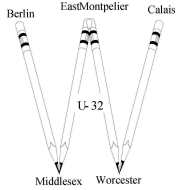
Add'l Enrollment Related Reductions

- Administrative assistant
 - Rumney to 210
 - Calais to 210
- -.2 Nurse (Rumney)
- -.2 (U-32 Yoga)
- Transportation: Reduction of 2 routes

\$485,291 Fund Balance Application



6% NET ED SPENDING INCREASE



\$3.21 million in additional reductions

All previous reductions plus:

Building- Based Reductions

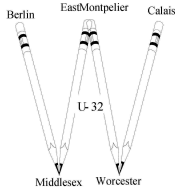
- U-32 Administration:
 - -1.0 Building & Grounds Director
- U-32 ESP
 - -2.0 ESP (unfilled vacancies)

\$864,130 Fund Balance Application

	<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: 13 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: 17
Administration	10 or more teachers = 1.0		1:26	1:18	1:16	1:26	1:24	1:21
Admin to Student Ratio		Ave: 1:150	1:198	1:94 (.9 = 1:104)	1:86 (.8 = 1:98)	1:216	1:122 (.9 = 1:136)	1:153
Nursing	1:500		1:198	1:156	1:156	1:216	1:135	1:354 (2:708)
Counseling (counselors, SW, SAP, etc)	K-6: 1:300 9-12: 1:200		1:66 (Includes school-wide behavior para, +1.0 BCBA)	1:56 (Includes school-wide behavior prof)	1:98	1:108 (Includes school-wide behavior prof)	1:68 (Includes school-wide behavior para)	1:118 (includes 1.0 social worker, +1.0 SAP)
Library-Media	1:300		1:198	1:156	1:195 (.4 FTE)	1:216	1:203 (.6 FTE)	1:354 (2.0 FTE)



WCUUSD General Fund Budget: FY 2024-2025



Draft 1 - 10% increase

Expenditures

FY 2024 = \$38,921,331
 FY 2025 = \$42,137,604
 \$ Increase = \$3,216,273
 % Difference = +8.26%



Revenues

FY 2024 = \$7,224,092
 FY 2025 = \$7,270,641
 \$ Increase = \$46,549
 % Difference = 0.64%



Net Education Spending

FY 2024 = \$31,697,239
 FY 2025 = \$34,866,962
 \$ Increase = \$3,169,723
 % Difference = +10.00%

Draft 2 - 8% increase

Expenditures

FY 2024 = \$38,921,331
 FY 2025 = \$41,714,960
 \$ Increase = \$2,793,629
 % Difference = +7.18%



Revenues

FY 2024 = \$7,224,092
 FY 2025 = \$7,482,020
 \$ Increase = \$257,928
 % Difference = 3.57%



Net Education Spending

FY 2024 = \$31,697,239
 FY 2025 = \$34,232,939
 \$ Increase = \$2,535,700
 % Difference = +8.00%

Draft 3 - 6% increase

Expenditures

FY 2024 = \$38,921,331
 FY 2025 = \$41,459,826
 \$ Increase = \$2,538,495
 % Difference = +6.52%



Revenues

FY 2024 = \$7,224,092
 FY 2025 = \$7,860,859
 \$ Increase = \$636,767
 % Difference = 8.81%



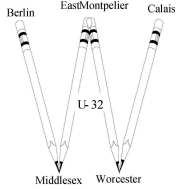
Net Education Spending

FY 2024 = \$31,697,239
 FY 2025 = \$33,598,966
 \$ Increase = \$1,901,727
 % Difference = +6.00%



WCUUSD TAX RATE PROJECTIONS

FY 2023 - 2024



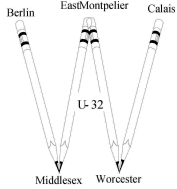
COMMON LEVEL OF APPRAISAL: CHANGE FROM FY 2023-2024 TO FY 2024-2025

Towns	CLA FY 23-24	CLA FY 24-25	CLA REDUCTION
Berlin	85.96%	72.29%	-13.67%
Calais	79.99%	72.34%	-7.65%
East Montpelier	82.97%	70.33%	-12.64%
Middlesex	81.78%	71.72%	-10.06%
Worcester	85.46%	79.09%	-6.37%



WCUUSD TAX RATE PROJECTIONS

FY 2024 - 2025



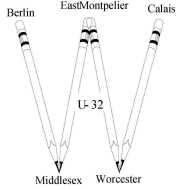
Local Education Spending Models:

% Local Education Spending	Local Education Spending Amount	Additional Decrease	Equalized Homestead Tax Rate Projection**	Change in FY24 Equalized Tax Rate
10% Increase	\$34,866,962	\$1,946,857	\$1.4992	+\$0.0084
8% Increase	\$34,232,939	\$2,580,880	\$1.4719	-\$0.0189
6% Increase	\$33,598,966	\$3,214,856	\$1.4446	-\$0.0462



WCUUSD TAX RATE PROJECTIONS

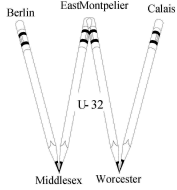
FY 2024 - 2025



Estimated Change in Taxes on a \$100,000 House

Town	10% LES Increase (Equalized Tax Rate = \$1.4992)	8% LES Increase (Equalized Tax Rate = \$1.4719)	6% LES Increase (Equalized Tax Rate = \$1.4446)
Berlin	\$340	\$302	\$264
Calais	\$208	\$171	\$133
East Montpelier	\$335	\$296	\$257
Middlesex	\$267	\$229	\$191
Worcester	\$152	\$117	\$83

Vermont's Statewide Education Funding System



Education funding is a statewide system. Only a portion of the District's education budget is funded through homestead property taxes. In FY 24, 67% of the District's budget was funded through a combination of non-resident property taxes and the general education fund.

- 35% of school district budgets failed across Vermont on Town Meeting Day. This is likely to result in budget cuts that will push the property yield up and homestead property tax rates down.
- The AOE has not provided an updated property yield since March 8th. The AOE has asked Districts to report budgets once warned, which will provide them more data to re-evaluate the property yield.
- Income sensitivity information will be provided for the adopted budget

