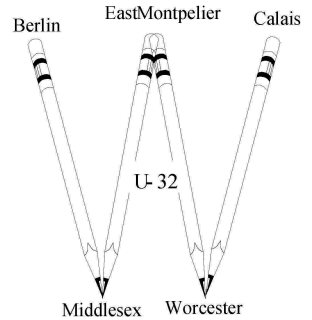


WCUUSD FY25 Budget

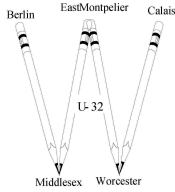
District Vote #2



April 17, 2024
Informational Meeting



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

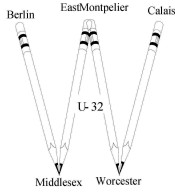
March 4th & 5th Annual Meeting and Town Meeting Day Vote

April 3th & 10th Revised Budget Discussion & Adoption

April 17th Informational Meeting



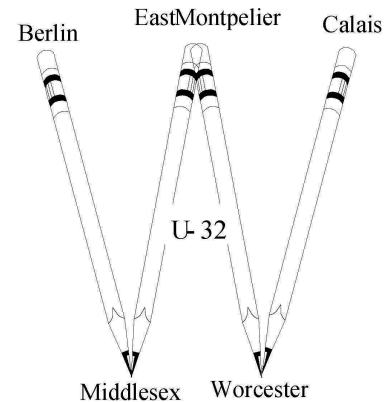
AGENDA



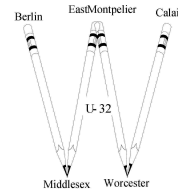
- **Vermont Education Funding Context**
What's happening in Vermont that makes this year challenging?
- **Vision, Core Values & Input:**
What has the Board asked for our budget to support?
- **FY25 Budget Proposal & Tax Rate Projections**
What is the cost to provide this to students?

Vermont Funding Context

Challenges



CONTEXT: FY25 BUDGET REALITIES

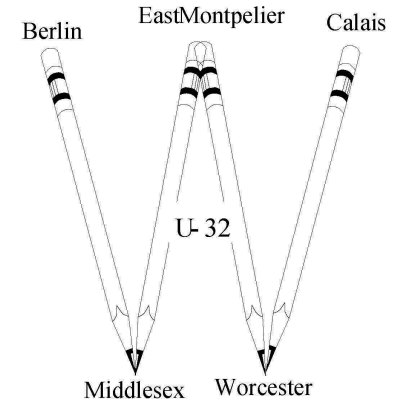


In this budget season, the WCUUSD Board faced:

- Sunset of ARP ESSER funds and other Federal grant impacts
- Rising labor, healthcare & construction costs
- Changes in VT education funding increasingly connects funding to enrollment - **and ours continues to decline**
 - ▷ Act 173 = decreased special education funding
 - ▷ Act 127 = Long-term weighted average daily membership
- All of the cost drivers impacted districts across the state and
- Impacted the property yield, resulting in significant increases in property taxes

Vision, Core Values & Input

Board Parameters



WCUUSD CORE BELIEFS

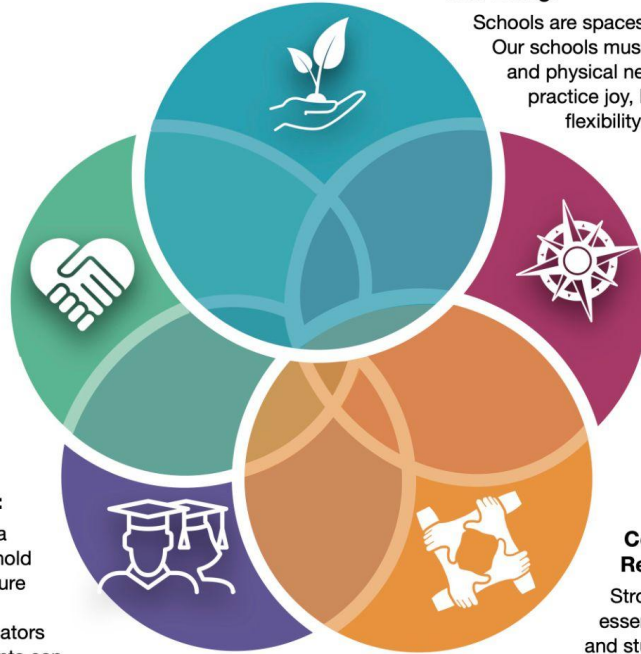
MISSION: WCUUSD exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

Humanity, Justice, Community and Belonging:

Schools respect, value, and welcome all people. Our schools build belonging by honoring diversity, centering 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.

Rigorous Curriculum and 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. Educators nurture and inspire students so that students can direct their learning, celebrate their developing identities, pursue interests, and create meaningful pathways to graduation and lifelong learning.



Well-Being:

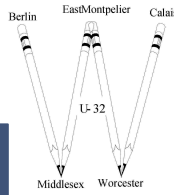
Schools are spaces where people feel safe and valued. Our schools must meet the academic, social-emotional, and physical needs of all students. We foster and practice joy, kindness, empathy, inclusivity, and flexibility.

Transparent and Responsible Leadership:

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

Community Engagement and Relationships:

Strong, positive relationships are essential to our schools, communities, and students. 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.



Academic Achievement



- MLSS/Act 173
- Local Comprehensive Assessment System

Safe & Healthy Schools



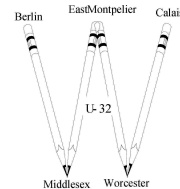
- Social-emotional learning
- District safety work

Humanity & Justice



- Equity Indicators
- Humanity & Justice Coalition

FY25 BUDGET PARAMETERS



Fall 2023

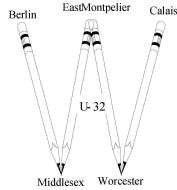
- Further development of MLSS
- Support accelerated growth for students from historically marginalized identities
- Support our 3 Pillars: Academic Achievement, Safe & Health Schools, Humanity & Justice
- Support investments in school security
- Consider configuration changes that realize program quality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

After the budget failure:

- Board requested proposals at 6%, 8% and 10% net education spending



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

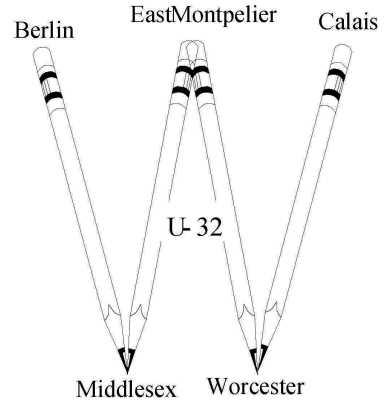


24,606
Ratings

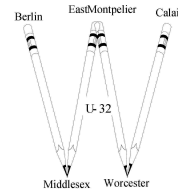
13%	(77)	Berlin Elementary School
13%	(82)	Calais Elementary School
8%	(48)	Doty Memorial School
17%	(103)	East Montpelier Elementary School
16%	(101)	Rumney Memorial School
56%	(348)	U-32 Middle & High School
11%	(68)	District
17%	(105)	Staff/Faculty
50%	(306)	Parent/Caregiver
18%	(112)	Student
33%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

FY 25 Budget Vote #2 & Tax Rate Projections

Net Education Spending Increase: 7.83%



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 (Sep 18)	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*

Summary of Budget Changes

<i>By Department/Position</i>	FTE	Cost
Administration		
Director of Technology	-1.0	-\$100,000
Principals	-.3	-\$37,055
U-32 Buildings & Grounds	-1.0	-\$111,460
Classroom Teachers (Includes combined PreK/K in Middlesex & Worcester)	-7.6	-\$785,664
Allied Arts		
Art	-.8	-\$78,720
PE	-.5	-\$36,289
Music	-1.0	-\$85,408
Library/Media	-1.0	-\$86,335
Yoga	-.2	-\$24,338
Elementary Spanish	-.5	-\$48,246

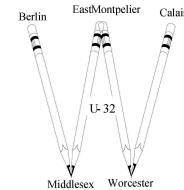
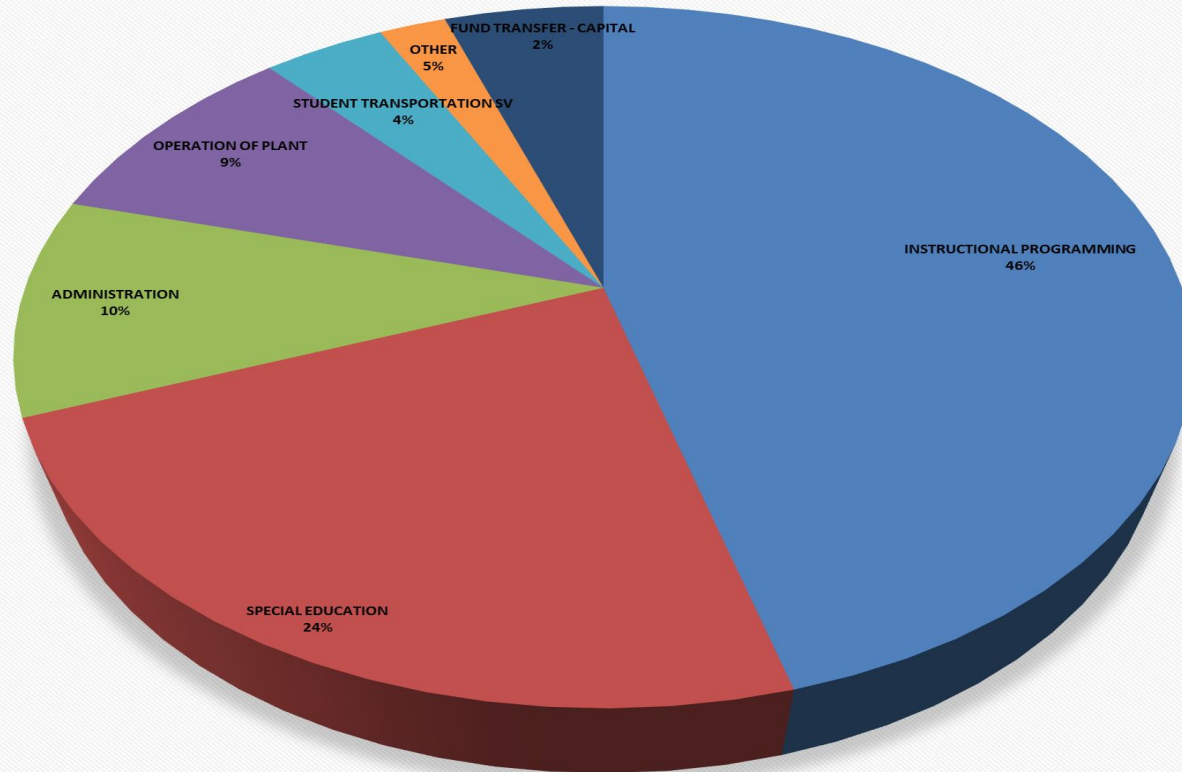
Summary of Budget Changes, cont'd

<i>By Department/Position</i>	FTE	Cost
Instructional Coaching	-1.5	-\$170,539
Math Interventionist	-0.3	-\$30,237
ESP	-7.42	-\$496,636
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
Transportation: <i>Eliminate two routes</i>		-\$165,233
Non-personnel		-\$509,778

	<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	1:94	1:78	1:216	1:122	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)	1:47 (Includes school-wide behavior prof)	1:78	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		1:220	1:156	1:195 (.4 FTE)	1:216	1:203 (.6 FTE)	1:354 (2.0 FTE)



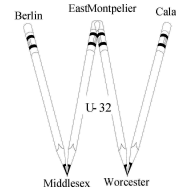
FY 24-25 BUDGET VOTE #2



GENERAL FUND BUDGET BREAKDOWN BY EXPENSE CATEGORY



WCUUSD General Fund Budget: FY 2024-2025



Expenditures

FY 2024 = \$38,921,331

FY 2025 = \$41,662,364

\$ Increase = \$2,741,033

% Difference = +7.04%

—

This amount was **reduced by \$2,148,184** since Vote #1.

Revenues

FY 2024 = \$7,224,092

FY 2025 = \$7,482,020

\$ Increase = +\$257,928

% Difference = +3.57%

==

This amount was **increased by \$485,291 (fund balance)** since Vote #1.

Local Education Spending

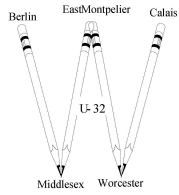
FY 2024 = \$31,697,239

FY 2025 = \$34,180,343

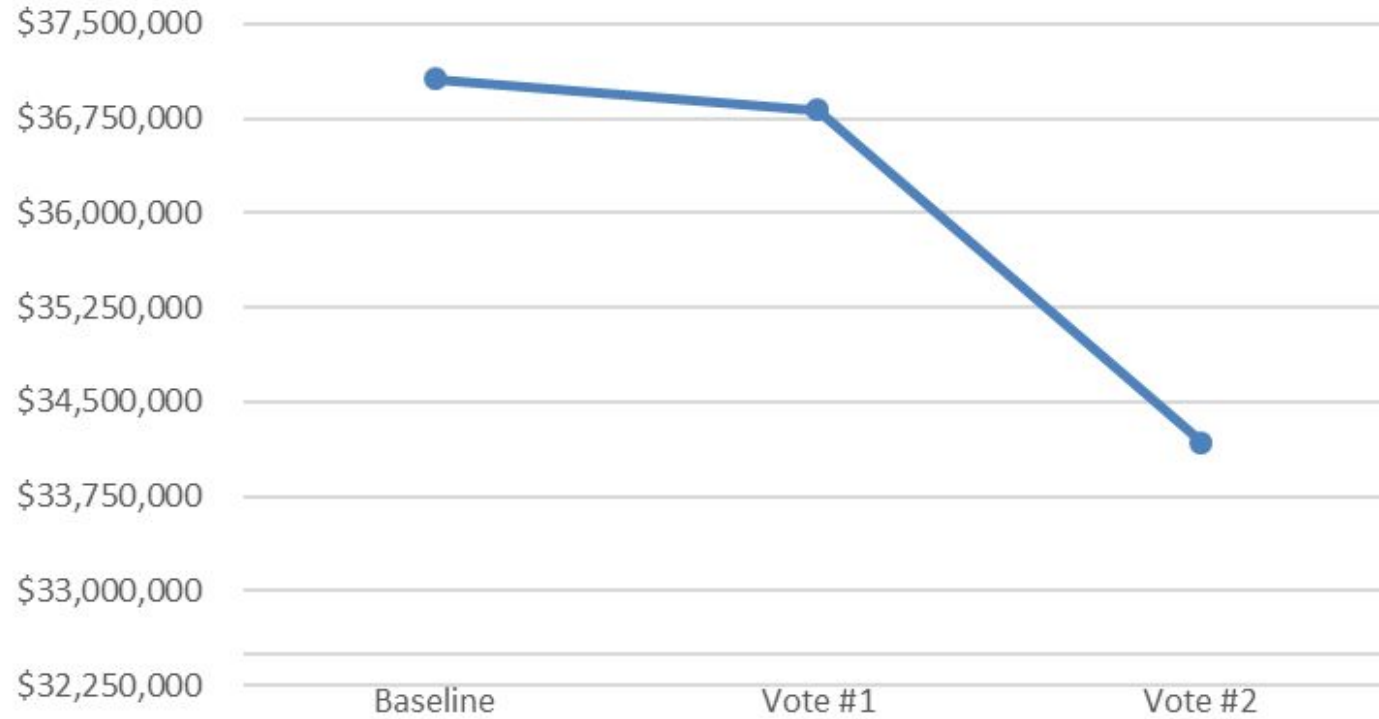
\$ Increase = \$2,483,104

% Difference = +7.83%

This amount was **reduced by \$2,633,476** since Vote #1.

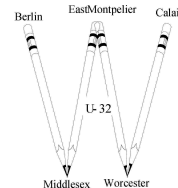


Budget Reduction Progression





WCUUSD General Fund Budget: FY 2024-2025



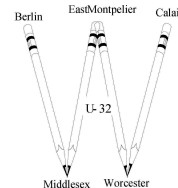
Local Ed Spending (LES) / Long-term Weighted Average Daily Membership (LTW ADM)

	Vote #2 7.83% LES Increase	Vote #1 16.14% LES Increase	Current Year (FY 2024)
Long-term Weighted ADM	2,376.88	2,184.51	2,184.51
Spending Per LTW ADM	\$14,380	\$15,412	\$14,510
\$ Change from FY 24	-\$130	+\$902	
% Change from FY 24	-0.9%	+6.2%	



WCUUSD TAX RATE PROJECTIONS

FY 2024 - 2025



Tax Rate Change from FY 2023-2024 to FY 2024-2025

Towns	Common Level of Appraisal	Post Legislative Session Tax Rates FY 23-24	Estimated Tax Rates FY 24-25	Estimated Tax Rate Increase	Increase Per \$100K Home	% Increase
Berlin	72.29%	\$1.734	\$2.033	\$0.299	\$299	17%
Calais	72.34%	\$1.864	\$2.032	\$0.168	\$168	9%
East Montpelier	70.33%	\$1.797	\$2.090	\$0.293	\$293	16%
Middlesex	71.72%	\$1.823	\$2.049	\$0.226	\$226	12%
Worcester	79.09%	\$1.744	\$1.858	\$0.114	\$114	7%

Factors Used:

LTW ADM = 2,376.88

CLA - Statewide Adj by Town

Property Yield = \$9,785

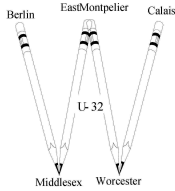
Spending Per Pupil = \$14,380

Equalized Homestead Tax Rate = \$1.4696



WCUUSD TAX RATE PROJECTIONS

FY 2024 - 2025



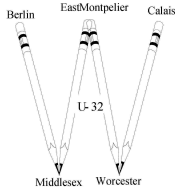
Estimated Change in Taxes on a \$100,000 House

Town	Vote #2 - 7.83 % LES Increase (Equalized Tax Rate = \$1.4696)	Vote #1 - 16.14% LES Increase (Equalized Tax Rate = \$1.5855)
Berlin	\$299 / 17%	\$459 / 26%
Calais	\$168 / 9%	\$328 / 17%
East Montpelier	\$293 / 16%	\$457 / 25%
Middlesex	\$226 / 12%	\$388 / 21%
Worcester	\$114 / 7%	\$261 / 15%



WCUUSD TAX PROJECTIONS

FY 2024 - 2025



Tax Rate Projection Factors for Households Paying Based on Income

Per Pupil Spending	Income Yield	Statewide Income Rate	District Income Rate
\$14,380	÷ \$10,060	X 2%	= 2.86%

Some Limitations:

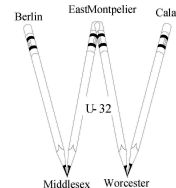
- The \$15,000 housesite exclusion value in 32 V.S.A. § 6066 (a)(C)(ii) is not modeled. Few households get this.
- Any Allocable mobile home lot rent is not included.
- Any Education Tax allocated to a land trust, co-op, or nonprofit mobile home park is not included.
- Any Education Tax on contiguous property is not included.
- Any share of the homestead that is taxed as non-homestead such as a rental or business is not captured.
- CLAs are from the equalization study. Towns that are reappraising for 4/1/24 will have different FY25 CLAs than those used here.

A household that is eligible to pay taxes based on income will receive a credit on their FY25 bill (2024-2025 property tax year) for the amount that their education property taxes in FY25 exceed the applicable percent of their 2023 household income (with certain limitations). The credit will show up on the “education taxes” portion of the bill with the label “education state payment.”



WCUUSD TAX PROJECTIONS

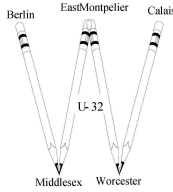
FY 2024 - 2025



Projected Tax for a \$200,000 House - Including Income Factors

Per Pupil Spending	Household Income Above \$128,000 (homestead tax rate)	Household Income = \$115,000 (2.86% district income rate)	Household Income = \$60,000 (2.86% district income rate)	Household Income = \$35,000 (2% Statewide Income Rate)
Berlin	\$4,066	\$3,288	\$1,715	\$700
Calais	\$4,063	\$3,288	\$1,715	\$700
East Montpelier	\$4,179	\$3,288	\$1,715	\$700
Middlesex	\$4,098	\$3,288	\$1,715	\$700
Worcester	\$3,716	\$3,288	\$1,715	\$700

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.
- As of Wednesday, April 17th, the property yield being discussed by the legislature is \$9,846.



VOTE ON MAY 7th!!

