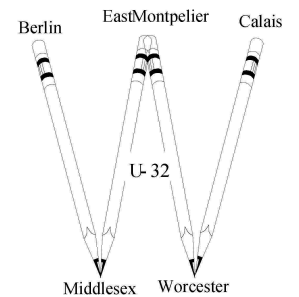


# WCUUSD FY26 Budget

## Baseline and Reconfiguration Budget

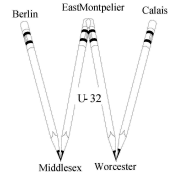


September 16, 2024

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
BERLIN - CALAIS - EAST MONTPELIER - MIDDLESEX - WORCESTER - U32



# BUDGET DEVELOPMENT TIMELINE



**September 18th** Budget Training, Budget Assumption Approval, Capital Improvement Project Budget

**October 1st** Configuration Options

**October 16th** Budget Draft #1 Presentation

**November 6th** Community Engagement Meeting Draft #1

**November 20th** Budget Draft #2

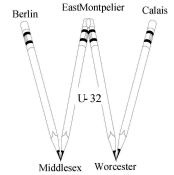
**December 18th** Community Presentation and Budget Draft #3

**January 15th** Final FY 26 Budget Warned

**March 3rd & 4th** Informational Meeting and Town Meeting Day Vote

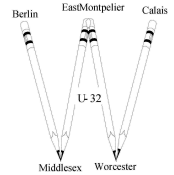


# AGENDA



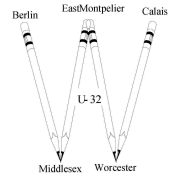
- **Review Budget Process and Guidelines**
- **Review of Baseline and Reconfiguration Budgets**
- **Review Estimated Tax Implications**
- **Discussion**

# Goals of the Strategic Plan



- 1. Build and nurture a culture of well-being and inclusivity.**
- 2. Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum, and varied educational opportunities.**
- 3. Foster and commit to responsible leadership that engages the community and communicates transparently.**

# District Values and Beliefs



**Humanity, Justice, Community and Belonging**

**Rigorous Curriculum and Instruction**

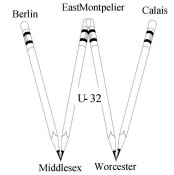
**Well-Being**

**Transparent and Responsible Leadership**

**Community Engagement and Relationships**

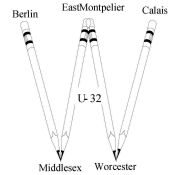


# BUDGET DEVELOPMENT ASSUMPTIONS



- **Contractual increases**
- **Health Insurance premium estimated increase of 15%**
- **Inflationary increases for non-payroll expenses**
- **Capital Fund transfer**
- **Debt service updated**
- **Estimated reduction in Tuition Revenues (\$119,939)**
- **FY25 Budget use of fund balance (\$485,291)**
- **Very rough estimates for tax rate using current year information**

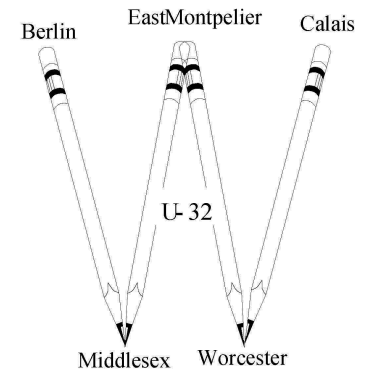
# Enrollment



|                   | <b>FY15</b> | <b>FY25<br/>(9/4/24)</b> | <b>FY26 (proj)</b> |
|-------------------|-------------|--------------------------|--------------------|
| <b>Berlin</b>     | <b>191</b>  | <b>182</b>               | <b>191</b>         |
| <b>Calais</b>     | <b>138</b>  | <b>94</b>                | <b>90</b>          |
| <b>Doty</b>       | <b>79</b>   | <b>76</b>                | <b>74</b>          |
| <b>EMES</b>       | <b>213</b>  | <b>206</b>               | <b>169</b>         |
| <b>Rumney</b>     | <b>177</b>  | <b>107</b>               | <b>111</b>         |
| <b>Total PK-6</b> | <b>798</b>  | <b>665</b>               | <b>635</b>         |
| <b>U-32</b>       | <b>790</b>  | <b>700</b>               | <b>685</b>         |

| Projected Enrollment | <b>K-6</b> | <b>7-12 (does not count tuition st)</b> |
|----------------------|------------|---|
| <b>FY27</b>          | 598        | 653                                     |
| <b>FY28</b>          | 599        | 636                                     |
| <b>FY29</b>          | 593        | 618                                     |
| <b>FY30</b>          | 609        | 592                                     |
| <b>FY31</b>          | 603        | 602                                     |
| <b>FY32</b>          | 600        | 614                                     |

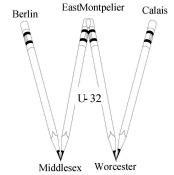
# FY26 Baseline Budgets







## NET EDUCATION SPENDING (cont.)



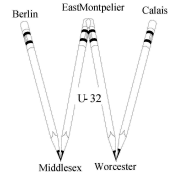
### **Baseline Budget: 12.48% net education spending increase**

#### ■ Excess Spending Threshold

- ▷ The excess spending threshold = \$16,108.20 per LTW ADM.
- ▷ The estimated LTW ADM for the FY 26 budget is 2,355.11.
- ▷ The estimated excess spending threshold is \$37,936,583.
- ▷ The budget will need to be reduced by \$509,917 to get us under the excess spending threshold.



# NET EDUCATION SPENDING

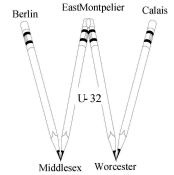


**Baseline Budget: 12.48% net education spending increase**

- **Percentages for board consideration**
  - ▷ **Every 1% increase in the budget = \$341,803.**
  - ▷ **A 3% increase in the budget = \$1,025,410.**
  - ▷ **A 3% increase in the budget will require us to cut \$3,240,745.**



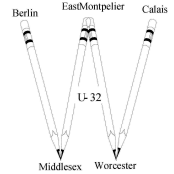
# FY25 Elementary Classroom Configuration



| Class Configuration | Pk/K | K             | 1                          | 1/2 | 2              | 2/3            | 3        | 3/4                  | 4              | 5  | 5/6                                    | 6  |
|---------------------|------|---------------|----------------------------|-----|----------------|----------------|----------|----------------------|----------------|----|--|----|
| # of classes        | 1    | 3             | 5                          | 1   | 3              | 3              | 2        | 4                    | 3              | 1  | 7                                      | 1  |
| # of students       | 18   | 22<br>19<br>9 | 21<br>14<br>14<br>15<br>13 | 21  | 11<br>14<br>10 | 15<br>16<br>14 | 15<br>14 | 22<br>18<br>17<br>17 | 16<br>20<br>14 | 16 | 19<br>20<br>20<br>22<br>19<br>19<br>19 | 13 |

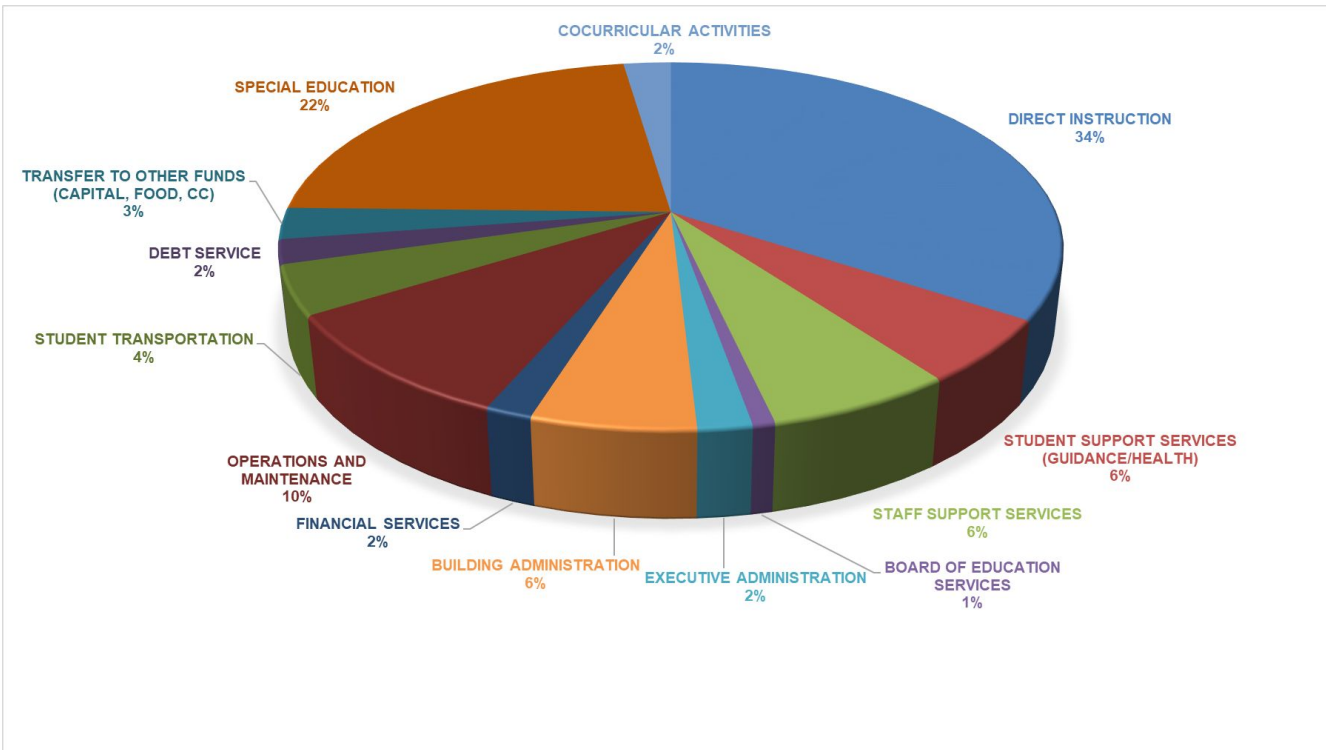
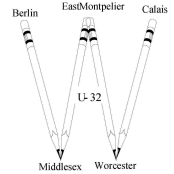


# Current Staffing (FTE)



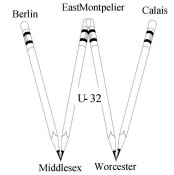
|                           | Berlin       | Calais       | Doty         | EMES         | Rumney      | U-32          | WCUUSD       | Total         |
|---------------------------|--------------|--------------|--------------|--------------|-------------|---------------|--------------|---------------|
| ADMIN                     | 1            | .9           | .9           | 1            | .9          | 5             | 6            | 15.7          |
| ADMIN OTH                 |              |              |              |              |             | 2             | 2            | 4             |
| NON-BARGAINING ESP        | 2            | 2            | 1.5          | 2            | 1.5         | 4             | 5            | 18            |
| NON-BARGAINING ESP SALARY |              |              |              |              |             | 1             | 8            | 9             |
| NON-BARGAINING PROF       |              |              |              |              |             | 1             | 2            | 3             |
| TEACHERS                  | 17.84        | 10.54        | 8            | 20.44        | 11.02       | 71.95         | 33.3         | 173.09        |
| ESP                       | 15.5         | 10.09        | 5.37         | 16.67        | 4.88        | 31.5          | 0.11         | 84.12         |
| <b>Total</b>              | <b>36.34</b> | <b>23.53</b> | <b>15.77</b> | <b>40.11</b> | <b>18.3</b> | <b>116.45</b> | <b>56.41</b> | <b>306.91</b> |

# FY 2025-2026 Baseline Budget Current Configuration





# NET EDUCATION SPENDING

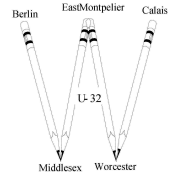


**Reconfiguration Budget: 12.48% net education spending increase**

- Percentages for board consideration
  - ▷ Every 1% increase in the budget = \$341,803.
  - ▷ A 3% increase in the budget = \$1,025,410.
  - ▷ A 3% increase in the budget will require us to cut \$3,240,745.



# NET EDUCATION SPENDING

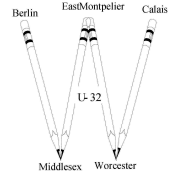


**Reconfiguration Budget: 12.48% net education spending increase**

- Percentages for board consideration
  - ▷ Every 1% increase in the budget = \$341,803.
  - ▷ A 3% increase in the budget = \$1,025,410.
  - ▷ A 3% increase in the budget will require us to cut \$3,240,745.



# FY26 Proposed Elementary Classroom Configuration (3 schools)



| Class Configuration | Pk/K | K                        | 1                               | 1/2 | 2                               | 2/3 | 3                                      | 3/4 | 4                        | 5                               | 5/6 | 6    |
|---------------------|------|--------------------------|---------------------------------|-----|---------------------------------|-----|--|-----|--------------------------|---------------------------------|-----|------|
| # of classes        | 0    | 4                        | 5                               | 0   | 5                               | 0   | 6                                      | 0   | 4                        | 5                               | 0   | U-32 |
| # of students       |      | 15E<br>13M<br>15B<br>16E | 17E<br>23M<br>13B<br>17E<br>14B |     | 15E<br>17M<br>15B<br>15E<br>17B |     | 16E<br>14M<br>15B<br>16E<br>15M<br>15B |     | 21E<br>20M<br>21B<br>22E | 17E<br>23M<br>14B<br>17E<br>14B |     | 85   |

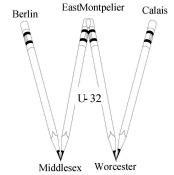
E=East Montpelier, M=Middlesex, B=Berlin

Total classrooms K-5: 29





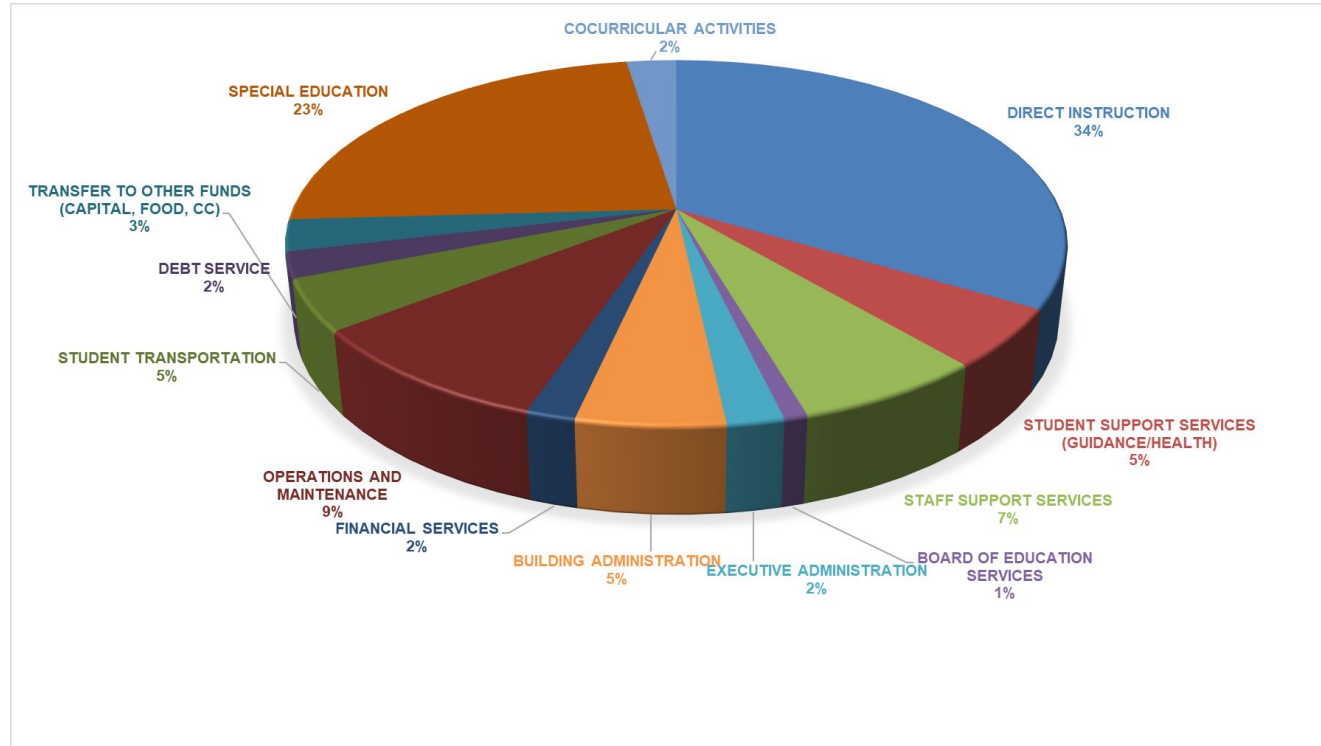
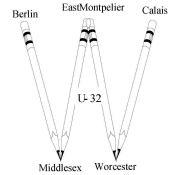
# Reconfiguration Staffing (FTE)



|                           | Berlin | Calais | Doty | EMES  | Rumney | U-32  | WCUUSD | Total |
|---------------------------|--------|--------|------|-------|--------|-------|--------|-------|
| ADMIN                     | 1      | .9     | .9   | 1     | .9     | 5     | 6      |       |
| ADMIN OTH                 |        |        |      |       |        | 2     | 2      |       |
| NON-BARGAINING ESP        | 2      | 2      | 1.5  | 2     | 1.5    | 4     | 5      |       |
| NON-BARGAINING ESP SALARY |        |        |      |       |        | 1     | 8      |       |
| NON-BARGAINING PROF       |        |        |      |       |        | 1     | 2      |       |
| TEACHERS                  | 17.84  | 10.54  | 8    | 20.44 | 11.02  | 71.95 | 33.3   |       |
| ESP                       | 15.5   | 10.09  | 5.37 | 16.67 | 4.88   | 31.5  | 0.11   |       |
| <b>Total</b>              |        |        |      |       |        |       |        |       |

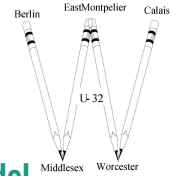
# FY 2025-2026 Baseline Budget

## 3 Pre-K to 5th Grade / 1 6-12 (U-32)





# WCUUSD General Fund: FY 2025-2026 Baseline Budgets



## Current Configuration

### Expenditures

FY 2025 = \$41,662,364  
 FY 2026 = \$45,434,612  
 \$ Increase = +\$3,772,248  
 % Difference = +9.05%



### Revenues

FY 2025 = \$7,482,020  
 FY 2026 = \$6,988,113  
 \$ Decrease = -\$493,907  
 % Difference = -6.60%



### Net Education Spending

FY 2025 = \$34,180,343  
 FY 2026 = \$38,446,499  
 \$ Increase = +\$4,266,155  
 % Difference = +12.48%

## Three Pre-K to 5th Grade / One 6-12 U-32 Model

### Expenditures

FY 2025 = \$41,662,364  
 FY 2026 = \$43,043,497  
 \$ Increase = +\$1,381,133  
 % Difference = +5.49%



### Revenues

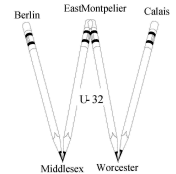
FY 2025 = \$7,482,020  
 FY 2026 = \$6,988,113  
 \$ Decrease = -\$493,907  
 % Difference = -6.60%



### Net Education Spending

FY 2025 = \$34,180,343  
 FY 2026 = \$36,055,384  
 \$ Increase = +\$1,875,040  
 % Difference = +5.49%

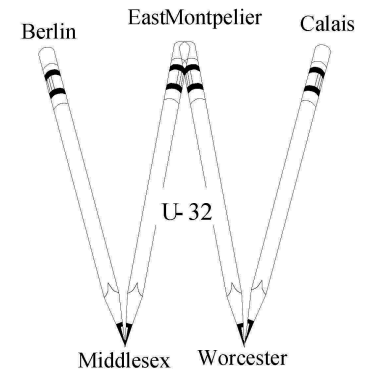
## Budget By Building and Per Pupil



| <b>Baseline Budget</b>        |                                 |                             |                                     |
|-------------------------------|---------------------------------|-----------------------------|-------------------------------------|
| <b>School</b>                 | <b>Baseline Budget/Building</b> | <b>Projected Enrollment</b> | <b>Baseline Budget/Pupil</b>        |
| Berlin                        | \$5,203,079.48                  | 191                         | \$ 26,613                           |
| Calais                        | \$3,011,585.91                  | 90                          | \$ 32,834                           |
| Doty                          | \$2,040,461.30                  | 74                          | \$ 26,946                           |
| East Montpelier               | \$6,046,824.15                  | 169                         | \$ 35,152                           |
| Rumney                        | \$3,460,964.45                  | 111                         | \$ 30,552                           |
| U-32                          | \$18,683,583.70                 | 685                         | \$ 26,647                           |
| <b>Reconfiguration Budget</b> |                                 |                             |                                     |
| <b>School</b>                 | <b>Baseline Budget/Building</b> | <b>Projected Enrollment</b> | <b>Reconfiguration Budget/Pupil</b> |
| Berlin                        | \$5,147,921                     | 191                         | \$ 26,952                           |
| Calais                        | \$85,924                        | 0                           | \$ -                                |
| Doty                          | \$47,689                        | 0                           | \$ -                                |
| East Montpelier               | \$7,523,818                     | 259                         | \$ 29,049                           |
| Rumney                        | \$4,600,417                     | 185                         | \$ 24,867                           |
| U-32                          | \$18,649,615                    | 685                         | \$ 27,226                           |

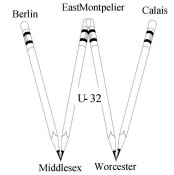
# FY 26 Rough Tax Rate Estimates

*Baseline Budgets*





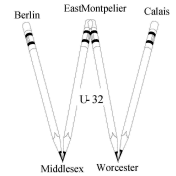
# Vermont's Statewide Education Funding System



***Education funding is a statewide system. Only a portion of the District's education budget is funded through homestead property taxes.***

***In FY 25, 63% of the District's budget was funded through a combination of non-homestead property taxes and the general education fund (this was a decrease from 67% in FY 24).***





# FY 2025-2026 Baseline Budgets

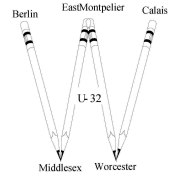
## Local Ed Spending (LES) / Long-term Weighted Average Daily Membership (LTW ADM)

| LTW ADM Estimate = 2,355.11     | Current Configuration Baseline | Reconfiguration Baseline |
|---------------------------------|--------------------------------|--------------------------|
| Spending Per LTW ADM            | \$16,325                       | \$15,309                 |
| \$ Change from FY 25 (\$14,380) | +\$1,945                       | +\$929                   |
| % Change from FY 25             | +13.53%                        | +6.46%                   |



# WCUUSD TAX RATE PROJECTIONS

## FY 2025 - 2026



### Tax Rate Change from FY 2024-2025 to FY 2025-2026 Baseline Budget

| Towns           | Common Level of Appraisal (current year) | Post Legislative Session Tax Rates FY 24-25 | Estimated Tax Rates FY 25-26 Baseline | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------|--|---|---------------------------------------|------------------------|-----------------------|
| Berlin          | 72.29%                                   | \$2.0108                                    | \$2.2827                              | \$0.2719               | 13.52%                |
| Calais          | 72.34%                                   | \$2.0094                                    | \$2.2811                              | \$0.2717               | 13.52%                |
| East Montpelier | 70.33%                                   | \$2.0668                                    | \$2.3463                              | \$0.2795               | 13.52%                |
| Middlesex       | 71.72%                                   | \$2.0268                                    | \$2.3008                              | \$0.2740               | 13.52%                |
| Worcester       | 79.09%                                   | \$1.8379                                    | \$2.0864                              | \$0.2485               | 13.52%                |

#### Factors Used:

LTW ADM = 2,355.11 (estimate)

CLA - Statewide Adj by Town (current FY 25)

Property Yield = \$9,893 (current FY 25)

Spending LTW ADM = \$16,325

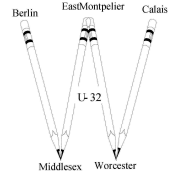
Equalized Homestead Tax Rate = \$1.6501





# WCUUSD TAX RATE PROJECTIONS

## FY 2025 - 2026



### Tax Rate Change from FY 2024-2025 to FY 2025-2026 Reconfiguration

| Towns           | Common Level of Appraisal (current year) | Post Legislative Session Tax Rates FY 24-25 | Estimated Tax Rates FY 25-26 Reconfiguration | \$ Increase (Decrease) | % Increase (Decrease) |
|-----------------|--|---|--|------------------------|-----------------------|
| Berlin          | 72.29%                                   | \$2.0108                                    | \$2.1407                                     | \$0.1299               | 6.46%                 |
| Calais          | 72.34%                                   | \$2.0094                                    | \$2.1392                                     | \$0.1298               | 6.46%                 |
| East Montpelier | 70.33%                                   | \$2.0668                                    | \$2.2003                                     | \$0.1335               | 6.46%                 |
| Middlesex       | 71.72%                                   | \$2.0268                                    | \$2.1577                                     | \$0.1309               | 6.46%                 |
| Worcester       | 79.09%                                   | \$1.8379                                    | \$1.9566                                     | \$0.1187               | 6.46%                 |

#### Factors Used:

LTW ADM = 2,355.11 (estimate)

CLA - Statewide Adj by Town (current FY 25)

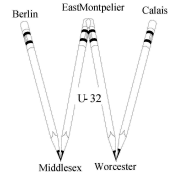
Property Yield = \$9,893 (current FY 25)

Spending LTW ADM = \$15,309

Equalized Homestead Tax Rate = \$1.5475

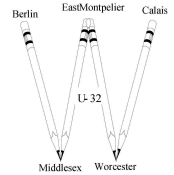


# DISCUSSION



- ❑ What do you observe about this data?
- ❑ What are the implications for our work as a committee?
- ❑ What else?

# Building Configurations and Capacity



| School           | Current Enrollment | Projected Enrollment | # of classrooms | Projected classroom need |
|------------------|--------------------|----------------------|-----------------|--------------------------|
| <u>Berlin</u>    | 182                | 191                  | 13              | 10                       |
| <u>Calais</u>    | 94                 |                      | 9               |                          |
| <u>Doty</u>      | 76                 |                      | 7               |                          |
| <u>EM</u>        | 206                | 259                  | 15              | 12                       |
| <u>Middlesex</u> | 107                | 185                  | 9               | 7                        |