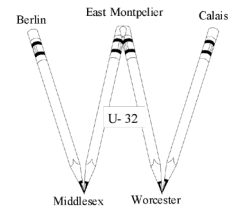


Washington Central Unified Union School District

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

1130 Gallison Hill Road
Montpelier, VT 05602
Phone (802) 229-0553
Fax (802) 229-2761



**WCUUSD Finance Committee
Meeting Agenda
12.10.24
8:30-9:30 AM
Central Office, 1130 Gallison Hill Rd. Montpelier
Via Video Conference**

Virtual Meeting Information

<https://tinyurl.com/5dxwkp7x>

Meeting ID: 847 4366 7122

Password: 910162

Dial by Your Location: 1-929-205-6099

1. Call to Order
2. Approve Minutes of 11.12.24 – pg. 3
3. Informational Reports
 - 3.1. Monthly Reflections – pg. 6
 - 3.2. Fund Balance Projections - Enterprise Funds - pg. 7
 - 3.3. Food Service Director Job Description – pg. 8
4. Discussion/Action
 - 4.1. Review Preliminary Tax Rate Projections for FY 26 Budget – pg. 15
5. Future Agenda Items
 - 5.1. Next Regular Meeting: January 14, 2025

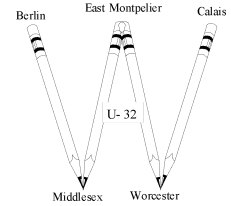
WCUUSD Board Norms - Adopted November 18, 2020

- **Public input** –Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen and ask clarifying questions. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the issue be added to a future agenda.
- **Community dialogue** – The board may periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **All voices will be heard** – Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation.
- **Reflection** –To allow time for reflection, the chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Role of the board** – At the end of each board meeting reflect on whether the board remained focused on its policy-making and oversight role during the meeting, rather than operational details that are the responsibility of leadership team.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, celebrate successes.

Washington Central Unified Union School District

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

1130 Gallison Hill Road
Montpelier, VT 05602
Phone (802) 229-0553
Fax (802) 229-2761



WCUUSD Finance Committee Meeting 11.12.24 5:00-6:00 PM U-32 930 Gallison Hill Rd Montpelier, VT In-Person /Virtual

Board Members Present: Flor Diaz Smith, Ursula Stanley, Zach Sullivan, Chris McVeigh, Daniel Keeney

Administrators Present: Steven Dellinger-Pate, Susanne Gann, Rebecca Tatistcheff

Others: Allen Gilbert, Lila Richardson, Noah Weinstein,

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:32 a.m. Flor proposed changing the agenda to add Public Comments at the end of the meeting after Future Agenda Items.
2. **Approve minutes of 10.8.24 and 10.16.24:** Ursula motioned to approve the minutes, and Zach seconded. The motion passed, and the minutes were approved.
3. **Informational Reports**
 - 3.1. **Monthly Reflections:** Susanne provided a memo highlighting the activity in the finance department. Open enrollment information was distributed to all employees at the end of October. Human Resources was present at each of the schools to help staff complete the necessary forms and ask any questions they might have.

Quarterly reports for payroll and benefits to include 941s, VT payroll reports, Unemployment Tax Wage reports, Health care Employer Assessment, VMERS and VSTRS retirement reports were completed as well as Medicaid and EPSDT reports.

Auditors from RHR Smith & Company were on site working on the annual audit for FY 23-24. We should get the final report in January. The auditors will attend a finance committee meeting in January.

On November 5, 2024, during the monthly bank reconciliation process for October, it was discovered that a check issued to a vendor on September 17, 2024, and cashed on October 8, 2024 was cashed in the wrong amount (\$2800 instead of \$1,071.50). Further investigation revealed that the check had been altered to change the payee and amount to a different individual not associated with the vendor and not associated with Washington Central UUSD. Community Bank and the vendor were notified immediately of the fraudulent activity. A police report was filed to report the incident to the Vermont State Police on November 6, 2024. An affidavit of altered check was filed with Community Bank on November 6, 2024 to obtain the proceeds of the check. Community Bank returned the funds to the district account on November 5, 2024. Community Bank recommended that the District set up Positive Pay check procedures going forward. This requires a file to be uploaded to the bank when checks are issued. The bank then references the file when cashing checks on the District account. If any checks presented do not match the file, one of two authorized persons at the District would have to approve cashing it. The finance department added this additional layer of protection to the account on November 6, 2024.

Tim Couture has been working to complete data collection reports for the AOE.

4. Discussion/Action

4.1. Multi-year Capital Improvement Project Budget Review: Ursula motioned to recommend that the Board authorize the allocation of \$932,066 of capital reserve funds to the completion of the projects as identified in the memo and approve the District moving forward with bid documents and bidding as necessary. Zach seconded. There was some discussion regarding language to clarify that this is a reduction as we had previously allocated. Susanne will provide that language. **The amended motion carried. Daniel motioned to recommend that the Board approve the amount to budget in the general fund to transfer to the capital reserve fund in FY 25-26 as \$500,000. Zach seconded.** Daniel asked about the Lighting retrofit in Berlin and whether that would be kept in the plan due to such a low cost. Susanne advised that was correct. Flor asked if Daniel would accept the friendly amendment to the language to state: **Recommend that the Board approve a reduced amount to the budget in the general fund to transfer to the capital reserve fund in FY 25-26 as \$500,000. Daniel accepted the friendly amendment.** Daniel asked about the general fund transfer schedule. Susanne explained the timeline. Daniel asked about PCB's. Susanne advised that next month they would be able to bring an updated report. She advised that the state has paused testing at this point and clarified the process. **The motion passed on the amendment.**

4.2. Long-term Weighted Average Daily Membership (LTW ADM) Information: Susanne and Steven provided a written memo explaining the Long term Weighted Average Daily Membership (LTW ADM). Long Term Weighted Average Daily Membership, also known as LTW ADM, is a state-wide formula for adding weights to students using factors including grade level, poverty, English Language Learners (ELL), population density (sparsity) and small schools applied to the District's two-year average ADM. It is assumed by the State and

backed by experience that it is more expensive to educate a student who falls into one of the categories provided in the memo table. For this reason, LTW ADM is used to calculate spending per pupil, which is what each District is taxed based upon. LTW ADM is also used to determine the excess spending threshold for each district. The excess spending threshold is \$16,108.20 per LTW ADM, which means that the district is taxed twice for every dollar over the threshold. In developing this year's budget, the LTW ADM was used to determine the amount of funding allocated to each school.

4.3. Discuss FY 26 General Fund Budget Draft # 1: Steven gave an overview of the memo that was provided outlining Board Parameters, FY 25-26 Spending Allocation Factors, Per pupil Spending Allocations, Excess Spending threshold allocations, and Multi-layered System of Supports (MLSS). The memo then listed out the next steps :

1. The School Board reviews and discusses the proposed Budget on Wednesday, November 20, 2024.
2. The School Board provides the Leadership Team with additional guidance to continue to inform the budget process.
3. The School Board continues to work to inform and engage the community in the budget process.
4. Special Ed student needs continue to be reviewed and updated.
5. Administration continues to firm up revenue and expenditure estimates.
6. The next budget presentation on December 18, 2024 will provide tax estimates made based on information from the AOE and the Tax Commissioner (due December 1). This should include the Long-term Weighted Average Daily Membership updates and the estimated Property Yield. The Common Level of Appraisal information will not be available until January

There was some discussion and questions about what will be included in the board presentation. Flor talked about Board Roles and Responsibilities.

5. Future Agenda Items

5.1. Next Regular Meeting: December 10, 2024

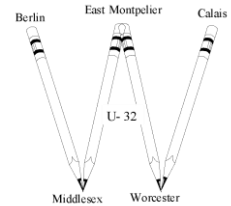
6. **Public Comments:** Noah Weinstein appreciated the new approach to the budgeting process. He suggested that more of a community approach be considered even if it is not this year. Allen Gilbert asked if it was possible to have all written information on the website. He asked if there was a draft budget on the website. Steven and Flor advised there is not yet a draft budget. Daniel advised that no one on the board has seen a draft yet and nothing has been presented as of yet. Susanne advised that there have been changes to the website, and Budget Info is now a menu item on the home page for people to find budget documents more easily.
7. **Adjourn:** Daniel motioned to adjourn the meeting at 9:30 a.m. Ursula seconded and the motion passed.

**Washington
Washington Central Unified Union School District**

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

1130 Gallison Hill Road
Montpelier, VT 05602
Phone (802) 229-0553
Fax (802) 229-2761

Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Monthly Reflections
DATE: December 6, 2024

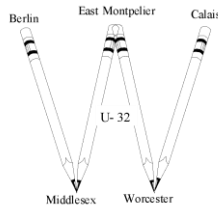
Open enrollment health insurance plan changes or changes to flexible spending and dependent care account contributions will go into effect on the January 10th payroll. This movement can cause significant work for staff that must be completed in a compressed timeline. Holly Poulin and Penny Andrews will work together the first week in January to update employee deductions and review for accuracy. Anyone with questions regarding the enrollment information can reach out to Holly at hpoulin@u32.org.

Shannon Knowles and Penny Andrews will be attending a training for Payroll and Accounts Payable on December 12th hosted by our software vendor. This training will cover the electronic filing of W2s on BSO, closing accounts payable, filing 1099s electronically with the IRS and review the child care credit contribution setup and process for payroll.

The positive pay check procedure implemented with Community Bank in November is fully implemented. Some minor issues were identified, and the procedure has been updated to eliminate the cause of the issues. Happy to report that this additional layer of protection to the bank account is now going smoothly. Thank you to Tom Hamlin, Financial Accountant, for taking the lead on this process

Washington Central Unified Union School District
Fund Balance Projections - Enterprise Funds
As of June 30, 2024

Enterprise Fund Activity FY 24	Food Service - 150	Community Connections - 800	Dental - 991	HRA - 992	Fund 6 Totals
Beginning Fund Balance	\$ 347,826.41	\$ 332,069.55	\$ 115,930.24	\$ 408,154.09	\$ 1,203,980.29
Revenues	\$ 1,036,830.16	\$ 603,518.58	\$ 271,038.51	\$ 765,203.17	\$ 2,676,590.42
Expenses	\$ 1,162,832.48	\$ 453,456.26	\$ 275,680.28	\$ 898,419.50	\$ 2,790,388.52
Fund Balance Current Year - Increase (Decrease)	\$ (126,002.32)	\$ 150,062.32	\$ (4,641.77)	\$ (133,216.33)	\$ (113,798.10)
Cash Accounts	\$ 76,599.02	\$ 309,441.59	\$ -	\$ 432,858.88	\$ 818,899.49
Petty Cash	\$ 240.00	\$ -	\$ -	\$ -	\$ 240.00
Intergovernment Acct Rec	\$ 152,127.53	\$ -	\$ -	\$ -	\$ 152,127.53
Accts Receivable	\$ 10,948.76	\$ -	\$ -	\$ -	\$ 10,948.76
Inventories for Consumption	\$ 27,882.73	\$ -	\$ -	\$ -	\$ 27,882.73
Total Assets	\$ 267,798.04	\$ 309,441.59	\$ -	\$ 432,858.88	\$ 1,010,098.51
Interfund Loans Payable	\$ 40,497.75	\$ (176,995.28)	\$ (111,288.47)	\$ 157,921.12	\$ (89,864.88)
Accounts Payable	\$ -	\$ 4,305.00	\$ -	\$ -	\$ 4,305.00
Accrued Salary & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenues	\$ 5,476.20	\$ -	\$ -	\$ -	\$ 5,476.20
Total Liabilities	\$ 45,973.95	\$ (172,690.28)	\$ (111,288.47)	\$ 157,921.12	\$ (80,083.68)
Ending Fund Balance	\$ 221,824.09	\$ 482,131.87	\$ 111,288.47	\$ 274,937.76	\$ 1,090,182.19
Difference	\$ -	\$ -	\$ -	\$ -	\$ -



Washington Central Unified Union School District

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

Job Description

JOB TITLE:	Food Service Director
FLSA STATUS:	Exempt - Salaried
CONTRACT TYPE:	Non-Bargaining Admin Other
WAGE SCALE:	None
UPDATED:	December 5, 2024

POSITION OBJECTIVE(S): The Food Service Director will oversee all aspects of the District Child Nutrition Program (CNP) operation. The job functions include administering, planning, directing, assessing, implementing, and evaluating the program in order to meet the nutritional and educational needs of children, as they relate to the CNP. The Director will be a collaborative partner in supporting the development of a sound nutrition assistance food program while following Federal, State, and local guidelines. The goal of the CNP is to provide an environment that supports healthy food habits while maintaining program integrity.

ESSENTIAL DUTIES AND RESPONSIBILITIES are listed below. The workload for this position is subject to change, and may involve the assignment of other duties as needed.

FOOD SERVICE OPERATIONS

- Plans, organizes, and coordinates the daily operations of the school lunch and breakfast programs.
- Manages the National School Lunch Program and School Breakfast program in accordance with federal USDA requirements.
- Plans menus to conform with federal USDA requirements to provide nutritious meals while prioritizing from scratch cooking, maximizing inventory and minimizing costs.
- Develops and serves menus which prioritize from scratch cooking with fresh, whole food ingredients and decrease the reliance on processed foods.
- Ensures that recipes are precisely adhered to and that foods served are of the highest nutritional quality and taste standards.
- Evaluates and incorporates appropriate foods from the USDA foods program into the weekly menu plan.

- Maintains daily production records in accordance with Office of Public Instruction (OPI) standards.
- Updates and maintains a School Food Safety plan which includes standardized recipes per USDA standards.
- Maintains high standards of cleanliness and safety in the kitchen food storage areas, and cafeteria and oversees and participates in the cleaning and sanitizing on a daily basis.
- Ensures food handling and serving is performed by individuals who have completed an approved food safety training.
- Supervises kitchen personnel in the safe and proper use of kitchen equipment.
- Provides training to food service staff in the areas of food preparation and sanitation.
- Supervises and evaluates employees within the food services program, including cooks, assistant cooks, food services workers and cook/food service agents.
- Collaborates with the Business Administrator to prepare the annual food service budget, evaluate meal costs, make service delivery model recommendations.
- Makes recommendations for the updating and purchasing of new equipment and supplies.
- Manages the Summer Food Service Program including the AOE application process, staffing the program, and meal count reporting.

REPORTING

- Prepares and submits the profile and annual application for the school nutrition program.
- Prepares and submits all CNP Data Collections to the State of Vermont website including Community Eligibility Provision, Site Enrollment and Verification Report.
- Collaborates with the Financial Services Team to complete and submit the annual financial report to the State of Vermont.
- Collaborates with the Financial Services Team to complete the monthly reimbursement claims for the school nutrition program.

MONITORING AND COMPLIANCE

- Ensures all staff are familiar with the school meals program procedures.
- Ensures that all staff are familiar with the new District Procedure for Food Service Meal Modification.
- Tracks employee training requirements, and ensures they are completed in the necessary timeline.
- Ensures state and federal requirements are met for posters.
- Ensures monitoring requirements are adequately met and monitoring reviews for all applicable sites will be completed in the appropriate timeframe for each applicable site.
- Ensures records are kept on file for all items procured for use in the Child Nutrition Programs.

GRANTS

- Apply for various grant opportunities for the child nutrition program including but not limited to the Fresh Fruits and Vegetables Program, State Equipment Grant, Federal NSLP Equipment Grant, Local Foods Incentive Grant, Farm to School Grant.

- Complete necessary program reports for grants.
- Collaborate with the Financial Services Team to submit required financial reports and requests for reimbursement.

OTHER DUTIES

- Develop and maintain familiarity with union agreement.
- Collaborate with the Financial Services Team for some assigned tasks related to food service support.
- Create and maintain desk procedures for the Food Service Director work processes.
- Complete professional development to keep current with food service practices and related reporting requirements for the Child Nutrition Program
- Other duties as assigned by the Business Administrator.

SUPERVISION RECEIVED: This position reports to and receives general administrative direction from the Business Administrator. The Food Service Director performs highly technical and administrative tasks that may require a high level of confidentiality. This employee establishes an independent work plan and completes work in accordance with established departmental policies and standards; only unusual cases are referred to the supervisor.

SUPERVISORY RESPONSIBILITIES: Provides leadership and supervision to site-based food service personnel in accordance with the Educational Support Personnel (ESP) Agreement, District Policies and Local, State and Federal regulations and laws. Develops job performance standards that provide for performance improvement. Ensures hiring, training and evaluating personnel are completed timely and effectively.

QUALIFICATIONS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily and must possess the following qualifications:

Education and Experience. Associate's degree or equivalent educational experience, with academic major in Food and Nutrition, Food Service Management, Dietetics, Family and Consumer Sciences, Nutrition Education, Culinary Arts, Business or a related field and at least 3 years of relevant school nutrition programs experience;

Certifications and Licenses. Additional state-recognized certificate for school nutrition directors may be substituted for specific fields of study.

Mathematical/Reasoning Skills. Advanced math skills, the ability to problem solve, and deal with complex numbers.

Computer Skills and Experience. Experience using a food service point of sale system; Microsoft Excel; Microsoft Word; Google email, calendar scheduling and document sharing.

Communication & Interpersonal Skills. Excellent verbal and written communication skills. The ability to communicate courteously, efficiently, and effectively with a variety of individuals, including, faculty, administrators, and outside organizations.

Dependability – reliable, punctual, responsible and fulfilling obligations.

Attention to Detail –careful about detail and thorough in completing work tasks.

Integrity –honest and ethical.

Adaptability/Flexibility –open to change and to considerable variety in the workplace.

Independence – guiding oneself with little or no supervision, and depending on oneself to get things done. This requires a considerable need for initiative, self-direction, the exercise of good judgement and discretion.

Additional Competencies. The individual in this position must be able to work cooperatively and collaboratively in a team environment. The Food Service Director must be able to manage oneself as well as manage relationships with others, cultivating a high degree of intelligence in the following areas:

- **Self-Awareness and Self-Control** – the ability to fully understand oneself and one’s impact on others and to use that information to manage oneself productively.
- **Empathy** – the ability to understand the perspective of others.
- **Social Expertness** – the ability to build genuine relationships and bonds and express caring, concern, and conflict in healthy ways.
- **Personal Influence** – the ability to positively lead and inspire others as well as oneself.

Frequency	Code	Description
Sometimes	S	activity may exist sporadically, but not on a consistent basis.
Occasionally	O	activity exists on a consistent basis for less than 1/3 of the time
Frequently	F	activity exists from 1/3 of the time up to 2/3 of the time
Constantly	C	activity exists for 2/3 or more of the time
Not Applicable	NA	activity is not present in the position

PHYSICAL EFFORT AND STRESS: Employee must have the physical ability to perform the essential functions of the job as outlined above, in addition to the following:

<i>Physical Effort & Stress</i>	<i>Frequency Code</i>	<i>Essential</i>	<i>Not Essential</i>
SITTING	F	X	
STANDING	C	X	
WALKING	C	X	
SEEING	F	X	
HEARING	F	X	
TALKING	F	X	
DEXTERITY (hands/fingers)	F	X	
USE OF COMPUTERS AND EQUIPMENT	F	X	
LIFTING			
up to 10 lbs.	F	X	
10-25 lbs.	F	X	
25-50 lbs.	F	X	

50-100 lbs.	S	X	
100+ lbs.	S	X	
CARRYING			
up to 10 lbs.	F	X	
10-25 lbs.	F	X	
25-50 lbs.	S	X	
50-100 lbs.	S	X	
100+ lbs.	S	X	
BENDING/STOOPING	F	X	
PUSHING/PULLING	F	X	
TWISTING	F	X	
CLIMBING	F	X	
BALANCING	F	X	
CROUCHING	F	X	
KNEELING	F	X	
CRAWLING	S	X	
REACHING (i.e., overhead)	F	X	
HANDLING	F	X	
DRIVING	O	X	
REPETITIVE MOVEMENTS (hands, feet)	F	X	
MANAGING STRESS	F	X	
RESOLVING CONFLICTS	F	X	

WORKING CONDITIONS/ENVIRONMENTAL FACTORS: All conditions common to a construction site for residential housing including, but not limited to, the following (Indicate appropriate code from above):

<i>Working Conditions/Environmental Factors</i>	<i>Frequency Code</i>
EXPOSURE (dust, dirt)	O
EXPOSURE (extreme heat – non-weather, flames)	O
EXPOSURE (extreme cold – non-weather)	O
)	
EXPOSURE (fumes, odors)	F
EXPOSURE (viruses, infectious diseases)	F
EXPOSURE (water)	F
EXPOSURE (hazardous equipment)	F
EXPOSURE (chemicals, hazardous materials)	F
UNEVEN TERRAIN	S
OUTDOOR WEATHER CONDITIONS	S

VIBRATION/NOISE	F
HEIGHTS	O

Definitions - Physical Demands

Sitting: remaining in a seated position

Standing: remaining on one's feet in an upright position at a workstation without moving about

Walking: Moving about on foot

Seeing: Perceiving with the eye

Hearing: Perceiving or listening to sound by ear

Talking: Articulating, speaking or discussing using spoken words

Dexterity: Skill in the use of hands and fingers

Lifting: Raising or lowering an object from one level to another (includes upward pulling)

Carrying: Transporting an object, usually holding it in the hands or arms or on the shoulder

Bending/Stooping: Bending the body downward and forward by bending the spine at the waist. Occurs to a considerable degree and requires full use of the lower extremities and back muscles.

Pushing: Exerting force upon an object so that the object moves away from the force (includes slapping, striking, and kicking)

Pulling: Exerting force upon an object so that the object moves toward the force (includes jerking).

Twisting: Rotating; moving to face in alternate direction.

Climbing: Ascending or descending ladders, stairs, scaffolding, ramps, poles, ropes and the like, using the feet, legs, and/or arms and hands.

Balancing: Maintaining body equilibrium to prevent falling when walking, standing, crouching, or running on narrow, slippery, or erratically moving surfaces; or maintaining body equilibrium when performing gymnastic feats.

Crouching: Bending the body downward and forward by bending the legs and spine.

Kneeling: Bending the legs at the knees to come to rest on the knee or knees.

Crawling: Moving about on the hands and knees

Reaching: Extending the hands and arms in any direction

Handling: Seizing, holding, grasping, turning, or working with hands

Approved by:	Steven Dellinger-Pate
Date approved:	December 5, 2024
Revision Approved by:	

This general outline illustrates the type of work, which characterizes the Job Classification. It is not an all-encompassing statement of the specific duties, responsibilities and qualifications of individual positions assigned to the classification. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

This job description in no way states or implies that these are the only duties to be performed by an employee occupying this position. Employees may be required to perform other related duties as assigned, to ensure

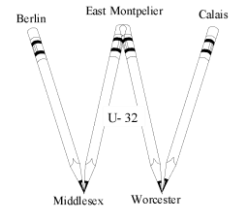
workload coverage. Employees are required to follow any other job-related instructions and to perform any other job-related duties requested by their supervisor. This job description does NOT constitute an employment agreement between the employer and employee and is subject to change by the employer as the organizational needs and requirements of the job change. The job specification requirements stated are representative of minimum levels of knowledge, skills, and abilities to perform this job successfully. Any satisfactory equivalent combination of experience and training which ensures the ability to perform the work may substitute for the above so that the employee will possess the abilities or aptitudes to perform each duty proficiently.

Washington Central Unified Union School District

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

1130 Gallison Hill Road
Montpelier, VT 05602
Phone (802) 229-0553
Fax (802) 229-2761

Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Review Preliminary Tax Rate Projections for FY 26 Budget
DATE: December 6, 2024

Review: The Board participated in a budget training September 18th, followed it up with a [Community Input Session](#) November 6th, and received the presentation of the first draft of the FY 2025-26 General Fund Budget on November 20th. The Board asked administration to provide additional information on proposed personnel changes, which was provided at the December 4th Board meeting.

Update: The Leadership Team is preparing the requested information to present to the Board at the meeting on December 18th along with any necessary changes to revenues and expenditures resulting from additional information received from the Agency of Education (AOE). The District received the Tax Commissioner's letter, which included the estimated Property Yield for the FY 2025-26 tax rate projections. The AOE distributed version 1 of the updated Long-term Weighted Average Daily Membership for the District on December 6th, which requires review by the District to confirm alignment with internal data.

Tax Rate Projections: The [December 1 letter from the Tax Commissioner](#) provided a preliminary estimate for the Homestead Property Yield at \$11,879. New legislation starting July 1, 2025 applies a statewide adjustment for the average CLA to the property yield and town CLAs. The statewide adjustment of 72% makes the adjusted yield \$8,553 ($\$11,879 \times .72$), which is a decrease from last year's final property yield of \$9,893. This yield is impacted by the average expected growth in per pupil spending across the state is 7.0% as well as income yield and the non-homestead property tax rate, which will be set by the legislature.

- Long-term weighted average daily membership (LTW ADM) estimate of 2,274.18 was used to project the tax rate. Current projections from the AOE are higher than this number, which would raise the overall excess spending threshold and lower the tax rate.
- The per pupil excess spending threshold is currently estimated at \$15,926 by the AOE. This is slightly lower than previous estimates, which lowers the excess

spending threshold. The per pupil spending for Draft #1 is \$15,845, which is below the per pupil excess spending threshold.

- The local spending per equalized pupil is a 10.19% increase over FY 2024-25 from \$14,380 to \$15,845.
- The equalized tax rate, using \$8,553 as the property yield, is an increase of \$.3989 or 27.44% from \$1.4536 in FY 2024-25 to \$1.8525 in FY 2025-26. Without the statewide adjustment to the yield, the FY 2025-26 equalized tax rate would have been 1.3338, which would have been a decrease of \$.1198 or 8.24%.
- The estimated increases per \$100,000 house value range from \$9 per year in Middlesex to \$421 per year in Worcester.

Preliminary Common Level of Appraisal Change from FY 2024-2025 to FY 2025-2026

Towns	CLA 24-25	CLA 25-26	CLA Reduction	SWA CLA*
Berlin	68%	72.29%	-4.29%	95%
Calais	63%	72.34%	-9.34%	88%
East Montpelier	62%	70.33%	-8.33%	86%
Middlesex	66%	71.72%	-5.72%	91%
Worcester	59%	79.09%	-20.09%	82%

*SWA CLA is the Statewide Adjusted CLA: CLA/.72

FY 2025-26 Budget Draft #1 Tax Rate Projection – Equalized Tax Rate = \$1.8525

Towns	Preliminary SWA Common Level of Appraisal Estimates	Post Legislative Session Tax Rates FY 24-25	Estimated Tax Rates FY 25-26	Increase (Decrease)	Increase per \$100,000 House Value
Berlin	95%	\$2.0108	\$1.9500	-\$0.061	-\$61
Calais	88%	\$2.0094	\$2.1052	\$0.096	\$96
East Montpelier	86%	\$2.0668	\$2.1541	\$0.087	\$87
Middlesex	91%	\$2.0268	\$2.0357	\$0.009	\$9
Worcester	82%	\$1.8379	\$2.2592	\$0.421	\$421

- The Annual Property Valuation and Review Report provides the updated Common Level of Appraisal for each town. This report is generally not available until late December or early January.
- The final property yield, income yield and non-homestead tax rate is set by the legislature based on reports statewide as we progress in the budget development process, and may change post-legislative session.

Next Steps:

1. The School Board reviews and discusses the proposed Budget on Wednesday, December 18, 2024.
2. The School Board provides the Leadership Team with additional guidance to continue to inform the budget process.
3. The School Board continues to work to inform and engage the community in the budget process.



State of Vermont
Department of Taxes
133 State Street
Montpelier, VT 05633-1401

Agency of Administration

December 2, 2024

Rep. Krowinski, Speaker of the House
Sen. Baruth, President Pro Tempore
Vermont State House
115 State Street
Montpelier, VT 05633-0004

Dear Speaker Krowinski and President Pro Tempore Baruth:

The Commissioner of the Vermont Department of Taxes, after consultation with the Agency of Education, the Secretary of Administration, and the Joint Fiscal Office, is required by 32 V.S.A. § 5402b to calculate and forecast a property dollar equivalent yield, an income dollar equivalent yield, and a non-homestead tax rate by December 1. This letter fulfills that statutory obligation.

Key Considerations from the Administration's Point of View

Property taxes have been increasing at an unsustainable and unprecedented pace, even as new revenues have been added to the Education Fund, including a short-term rental tax and expansion of sales tax last year, and one-time money from both the Education Fund and General Fund have been used to buy down rates. Despite all of these additional revenue sources, Vermonters still faced a nearly 14% increase in the statewide average property tax bill this year. If the rates projected in this letter go into effect, Vermonters will have seen a 33% increase in education property taxes between FY23 and FY26.

This year, the projected 5.9% average property tax bill increase is comprised of a projected increase in education spending of nearly \$115 million, as well as pressure from the \$69 million of one-time money used last year. Helping to offset a portion of that pressure is about \$33 million projected to be available in the Education Fund as unreserved/unallocated revenue from FY25.

It is important to acknowledge the work school districts are doing to be thoughtful in budgeting knowing members of their communities are already struggling to pay their taxes (and other increasing costs of living). Therefore, it is paramount we pursue changes to reduce property taxes and restore long-term sustainability.

I encourage readers to review the recent [Agency of Education report](#) on Vermont's Education Funding system, and how it compares to other states. It outlines important considerations for the future.



The Administration believes achieving sustainability and reducing property taxes will require a strategy that focuses on how much we **spend**, and how we **fund** and **deliver** education services. The strategy will need to ensure high levels of accountability, transparency, and fairness for taxpayers and students across Vermont. The Administration will propose a framework for discussion during the legislative session that builds upon prior proposals and recent statewide discussions around the best path forward for Vermont in the short-and long-term. Modernizing our education funding system is complex and will take a multi-phased approach that will be challenging, but will be worth it when we achieve a world class educational system that taxpayers can afford.

The Administration and the Legislature will need to work together to further reduce the burden of next year’s projected increase on Vermonters who are still grappling with how to pay for this year’s historic increase.

5402b(a)(2) Mandated Forecast

In the statutorily mandated calculation and recommendation under 32 V.S.A. 5402b, the Commissioner must assume the following:

1. The homestead base tax rate is \$1.00 per \$100.00 of equalized education property value;
2. The applicable percentage under 32 V.S.A. 6066(a)(2) is 2.0;
3. The statutory reserves under 16 V.S.A. § 4026 are maintained at five percent; and
4. The percentage change in the average education tax bill applied to homestead property, non-homestead property, and taxpayers who claim a property tax credit is the same.

The values in the FY26 column in the following table meet the parameters of the required calculation. Vermont property owners would see an average increase of 5.9% in their education tax liabilities if these yields and non-homestead rate were adopted.

	FY25 (for reference)	FY26
Homestead Property Yield	\$9,893	\$8,553
Income Yield	\$10,110	\$12,260
Statewide Non-homestead Property Rate	\$1.391	\$1.791

Please note that the FY26 homestead property yield amount and statewide non-homestead rate shown in the table above reflect the new “statewide adjustment” calculation prescribed by Sec. 15 of Act 183 of 2024. Because of that, the homestead property yield and non-homestead rate forecast for FY26 are not directly comparable to the FY25 amounts. The new statewide adjustment component will not impact how much taxpayers owe in FY26 or how much property tax revenue the state will collect. More information about the statewide adjustment, along with preliminary estimates of FY26 statewide adjustment factors for all towns is available here: <https://tax.vermont.gov/statewide-adjustment>.

Average Actual Education Tax Rates

The average statewide 2024-2025 (FY25) education tax rates would be as indicated in the table below. For homesteads, the rate taxpayers see on their bills and reflect both the locally voted per-pupil spending and the adjustment factor for the town level of appraisal. The non-homestead rate is uniform statewide but adjusted for the town level of appraisal. The income rate impacts the credit amount for those income-eligible homesteads who will receive a credit to their FY27 property tax bills based on their FY26 property taxes.

	FY25 (for comparison)	FY26
Average Homestead Property Rate	\$1.65	\$1.75
Average Non-homestead Property Rate	\$1.71	\$1.82
Average Income Rate	2.33%	2.38%

Education Spending Growth

On a per (weighted) pupil basis, the expected growth in spending is forecast to be 7.0% on average.

	FY25 (for comparison)	FY26	Rate of Growth
Total Education Spending (\$Millions)	\$1,880.6	\$1,995.2	6.1%
Long Term Weighted Average Daily Membership (LTWADM)	142,810	141,596	-0.85%
Average Per Pupil Spending	\$13,169	\$14,091	7.0%

For the current 2024-2025 school year (FY25), the range of per (weighted) pupil spending among districts that operate at least one school is \$10,135.39 to \$18,270.47.

My thanks go out to those on my team at the Tax Department, as well as the Agency of Education, Joint Fiscal Office, and Department of Finance and Management who worked together to produce the consensus mathematical forecast. It is detailed and meticulous work that requires an aggressive timeline.

The Administration looks forward to finding solutions with the Legislature this session.

Sincerely,



Craig Bolio
Commissioner, Department of Taxes