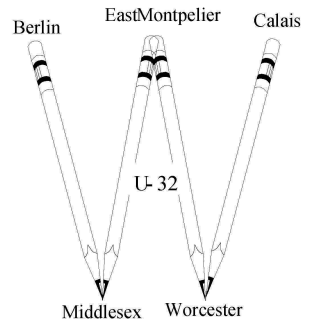


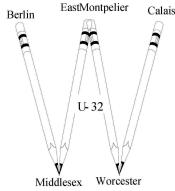
FY26 Budget Presentation



November 2024



BUDGET DEVELOPMENT TIMELINE



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

October 1st Configuration Options

November 6th Community Engagement Meeting Budget Framework

November 20th Budget Draft #1

December 4th Community Engagement

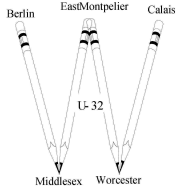
December 18th Community Presentation and Budget Draft #2

January 15th Final FY 26 Budget Warned

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



WCUUSD MISSION STATEMENT



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



WCUUSD CORE BELIEFS

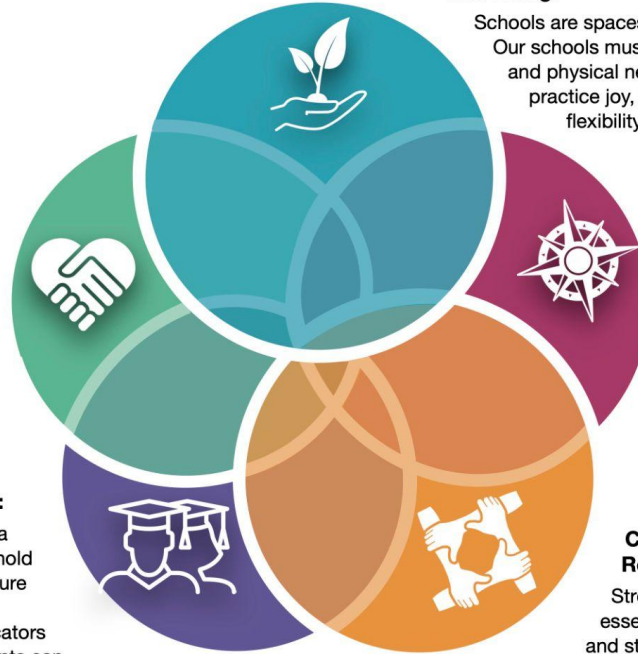
MISSION: WCUUSD exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

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.

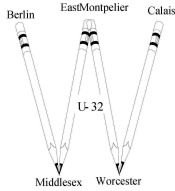
Transparent and Responsible Leadership:

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:

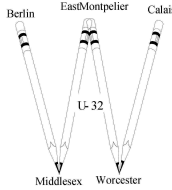
Strong, positive relationships are essential to our schools, communities, and students. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

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.**

Equity Definition

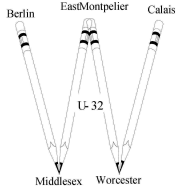


VT AOE definition of EQUITY

“Every student [will have] access to the educational resources and rigor they need at the right moment in their education across race, gender, ethnicity, language, disability, sexual orientation, family background and/or family income.”

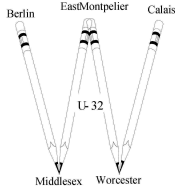
Board Policy C29

Budget Building Goals



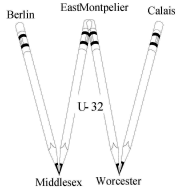
- **Build a budget based on a framework for Multi-Layered System of Supports and Educational Quality Standards.**
- **Focus decision making on programs and services that meet the goals of the Strategic Plan**

FY 26 Budget - Board Parameters



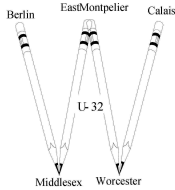
- Remain under the per pupil spending threshold
- Continue to offer and further develop the Multi-Layer System of Supports
- Consider configuration changes that support our criteria
- Frame budget decisions around meeting goals of the Strategic Plan and adhering to our Core Beliefs
- Frame programmatic decisions around Education Quality Standards and Equitable Distribution of Resources.
- Support accelerated growth for students from historically marginalized identities
- Budget towards long term financial sustainability of our district

Frameworks that Guide the budget development



- **Class Size**
- **Education Quality Standards**
- **Multi-Layer Systems of Support**

Leadership



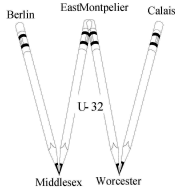
- **Central Office**
 - **Superintendent, Director of Curriculum, Instruction, and Assessment, Business Manager, HR Director**
- **Centralized Services**
 - **Director of Student Support Services, Facilities Director, Food Service Director, Community Connections Director, IT Operations Manager**
- **Schools**
 - **Principal (prorated for under 10 Teacher FTEs)**
 - **Assistant Principal 1:400 Elementary, 1:300 Middle/High**

Multi-Layered System of Supports

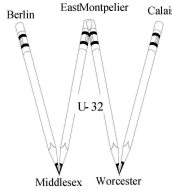
A strong MLSS program is consistent and predictable while maintaining the ability to be flexible and responsive to student needs.

- Layers 1&2 are provided by the classroom teacher and consists of Universally Designed Instruction and accommodations
- Layers 3-6 are increasingly targeted and intensive interventions designed to meet student needs

[CIA website](#)

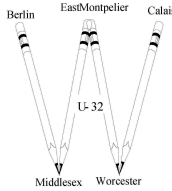


Layers 1 & 2 - Classroom Instruction and Supports



- **Class configurations should allow for diversity, multiple instructional groupings, and gender balance.**
- **When making programmatic decisions about course offerings effort will be made to both meet minimum class size requirements and maintain a broad range of programming in order to offer rich and expanded learning opportunities.**
- **Multiage/grade by design**

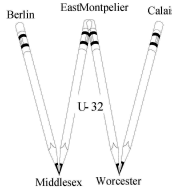
Layers 1 & 2 - Classroom Instruction and Supports



Class Size Recommendations

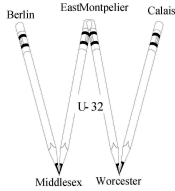
- PreK - depends on square footage and may not exceed 20 students
- K-3 - average class size 16 (min 13, max 20)
- 4-6 - average class size 18 (min 15, max 25)
- 7-12 - average class size 18 (min 17, max 25)

Layer 1 & 2 Elementary Use of Instructional Time



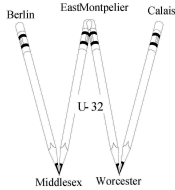
- **K-6 scheduling so that students have the equivalent each day of:**
 - ▷ **Morning Meeting (20 minutes)**
 - ▷ **Literacy (150 minutes)**
 - ▷ **Lunch and Recess (60 minutes)**
 - ▷ **Allied Arts (40 minutes)**
 - ▷ **Math (90 minutes)**
 - ▷ **Science/Global Citizenship (25 minutes)**
 - ▷ **Intervention times would be included in the long lit and math blocks.**

Layer 1 & 2 Middle School



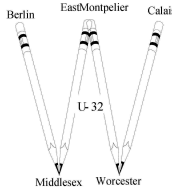
We will continue to maintain our Core curriculum and looping with a priority to expanding student choice in areas such as electives should there be opportunities.

Layer 1 & 2 High School



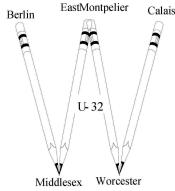
We are currently taking an audit of our courses and offerings to ensure there is both continuity for students while we are also examining the enrollment in AP courses, Early College, Electives, and CVCC. As we make budgeting decisions we will prioritize coherence in grade team experiences for 9th and 10th grade as well as 11th and 12th grade.

Layer 1 & 2 Academic/SEL Services



- **School Counselors**
 - ▷ **K-6 - 1 school counselor for every 300 students, prorated**
 - ▷ **7-12 - 1 school counselor for every 200 students, prorated**
- **School Nurse - 1 school nurse for every 500 students, prorated**
- **Library/Media - 1 Library/Media staff for every 300 students, prorated**
- **Instructional Coaching**
- **Multilingual Learning Instructors**
- **Work-Based Learning Coordinator**

MLSS Layers 3-6 Targeted and Intensive Behavioral and Academic Interventions

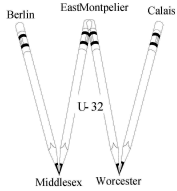


**Additional Staff to meet identified student need
(determined at school level)**

For Example:

- **Additional school counselor, nurse, library/media FTEs**
- **Interventionists**
- **Social Worker, SAP Counselor, Behavior Specialists, Dean, etc.**

Special Education

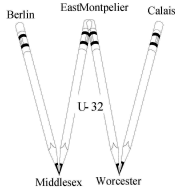


Centralized special services budget developed through:

- Collaboration with Principals
- Appropriate and equitable caseload sizes for special educators and other special service providers.
- Collaboration with Principals, Special Educators, and IEP teams around the effective utilization of Paraeducator staff.
- Flexible and District-Wide approach to schedule development for services provided by OTs, SLPs, and Psychologists.

Recommendations in FTE for special education teaching staff, paraeducator staff and efficient service delivery system across multiple school buildings and grade levels will be based on an efficient service delivery model.

Facilities

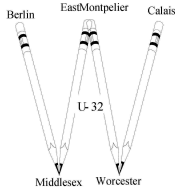


Facilities is responsible for the cleaning, maintenance, and upkeep of our physical plant.

Custodial at each building is assigned on a square foot basis.

Staffing: Facilities Director, Custodian, Head Custodian, Lead Maintenance, Maintenance & Mechanic

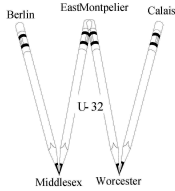
Technology



IT is responsible for network operations, software acquisition and support, and hardware purchasing and maintenance.

Staffing: IT Operations Manager, Network and Support, Administrative Assistant

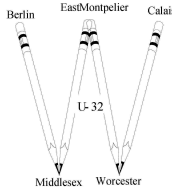
Transportation



Transportation is contracted through First Student to transport students to and from school and to provide field trip and athletic transportation.

Contract is up for negotiation in FY26 with option for extension or new contract beginning in FY27

Food Service

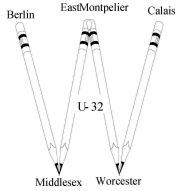


Food service is responsible for the Universal Meals programs at all schools.

Staffing levels are informed by calculating the Meals per Labor Hour formulas developed by the Institute of Child Nutrition

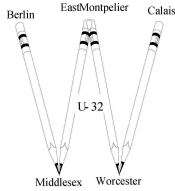
Staffing: District Food Service Director, Cook, Assistant Cook, Food Service Worker

Capital



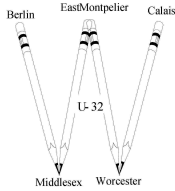
The District has developed a multi-year capital spending plan that is funded by a direct allocation and fund balance transfers when approved by the board.

Community Connections



- Provides child care services to create school day and full week care to PreK students.
- Provides before and after school care in some locations for some interested families K-6
- Funding is from parent fees
- Supplemental funding comes from the district general fund, state and federal grants and subsidies

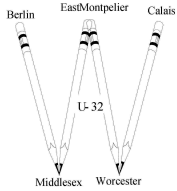
Community Connections



Current Program Locations

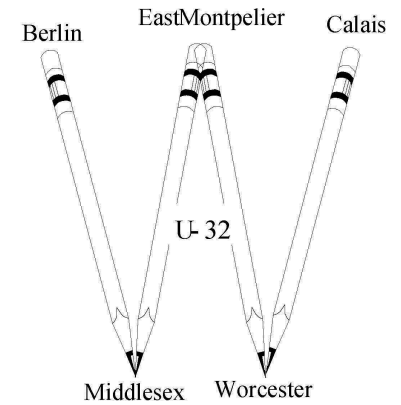
- Berlin - 2 sessions of PreK including full school day on Monday and a morning program for all interested students K-6
- Calais - 1 session of PreK including full school day on Monday and a morning program for all interested students K-6
- Doty - no programs
- EMES - 2 sessions of PreK including full school day on Monday and morning and afternoon care for all interested students K-6
- Rumney - 1 session of PreK including full school day on Monday and an afternoon program for all interested students K-6

Co Curricular/Thirdspace



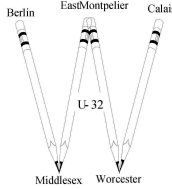
- **Athletic Director**
- **Athletic Trainer**
- **After school**
 - **MS After-the-bell**
- **Before school**

FY 26 Budget



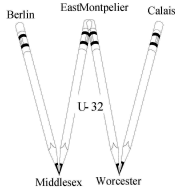


PROJECTED LOCAL EDUCATION SPENDING



Budget: 5.42% Local Education Spending Increase

- Developed to meet the Multi-Layer System of Support needs of students
- Under the spending threshold
- Programmatic decisions based on EQS and equitable distribution of resources



FY 26 DISTRICTWIDE ALLOCATION

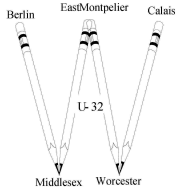
Allocated \$7,872 per weighted pupil (LTW ADM).

LTW ADM Students: 2,274.18

Spending Allocation by LTW ADM: \$17,902,345

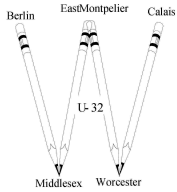
Projected Enrollment: 1,303

Per Pupil Spending: \$13,739



DISTRICTWIDE SERVICES

- Executive Administration
- Board of Ed Services
- Curriculum and Staff Development
- Financial Services
- Information Technology
- Capital
- Community Connections (CC)
- Food Service
- Facilities
- Transportation
- Special Education
- Tuition (Tech Center and Preschool)

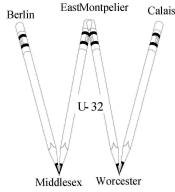


Executive Administration

Budgeted \$835,378 (1.94%)

Superintendent and HR offices. District Operations Manager oversees aspects of IT, transportation, and data reporting to the state and federal government.

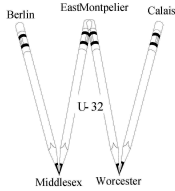
- Superintendent - 1.0
- Executive Assistant - 1.0
- Human Resources Director - 1.0
- Benefits Specialist - 1.0
- District Operations Manager - 1.0



Board of Education Services

Budgeted \$333,844 (.77%)

- Stipends for elected treasurer, clerk and 15 board members
- Includes estimates for necessary consulting and legal services
- Includes estimates for district-wide property and liability insurance

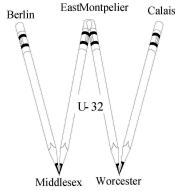


Curriculum and Staff Development

Budgeted \$436,924 (1.01%)

Develops, supports, and coordinates district curriculum, instruction, assessment, and professional learning practices. Also provides supervision and support for the Multilingual Learner teacher.

- Director of Curriculum, Instruction and Assessment - 1.0
- Instructional Coach - 1.0 (.5 funded through Titles grants)
- Equity Scholar in Residence Contract

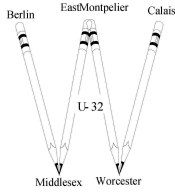


Financial Services

Budgeted \$732,688 (1.70%)

Provides financial and administrative support for \$43 million general fund budget plus enterprise, capital and grant funds. This includes financial tracking and reporting, grant management, accounts payable, accounts receivable, and payroll processing for more than 300 contracted employees plus substitutes, coaches and other stipend positions.

- Business Administrator - 1.0
- Financial Accountant - 1.0
- Accounts Payable Accountant - 1.0
- Payroll Specialist - 1.0

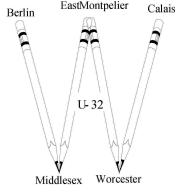


Information Technology

Budgeted \$1,762,689 (4.09%)

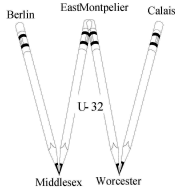
Includes all costs for the District's information technology system supports including tech equipment, software programs, professional services, network management, cyber security and general tech support.

- IT Director - 1.0
- Network Administrator/Tech Support - 4.0



Budgeted \$500,000 (1.16%)

This is the annual contribution into the multi-year capital improvement project plan. This is a reduction in the transferred amount, with plans to increase the contributions by \$100,000 annually to support future capital projects.

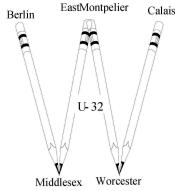


Community Connections (CC)

Budgeted \$55,000 (.13%)

This is the annual contribution into the Community Connections (CC) program which is funded through a combination of program fees, grant funds, DCF support. The program provides limited before school and after school care at 4 sites - Berlin, Calais, East Montpelier and Rumney.

- CC Coordinator - .75
- Site Coordinators - 2.5
- Program Leaders - 2.5
- Program Assistants - 2.0
- Program Aid - 1.0
- Various Before and After School Assistants

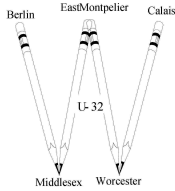


Food Service

Budgeted \$160,400 (.37%)

This is the annual contribution into the Food Service program which is funded through a combination of Federal, State and Local funds. Food Service staffing is based upon providing from scratch foods to all 6 of our buildings using meals per labor hour estimates for future enrollment to calculate the need for staffing.

- Food Service Director - 1.0
- Head Cooks / Food Service Agents - 6.0
- Food Service Workers - 5.60



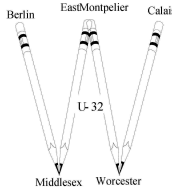
Building Operations & Maintenance

Budgeted \$4,225,983 (9.8%)

Includes all costs for the District's building operations and maintenance which includes salaries and benefits, professional services, equipment maintenance and replacement, security system software. Current custodial standards in District buildings fall into a Level 2 Ordinary Tidiness, based on the Association for Higher Education Facilities Officers (APPA).

- Director of Facilities, Districtwide - 1.0
- Director of Buildings & Grounds - 1.0
- Lead Maintenance - 4.0
- Lead Custodian - 1.0
- Maintenance / Mechanics - 3.5
- Custodians - 17.41

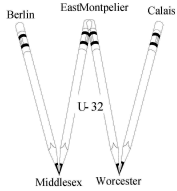
Transportation



Budgeted \$1,965,568 (4.56%)

Includes all costs for the District's transportation program transporting all prek to 12 students to school and home, transportation to the Central Vermont Career Center, transportation for tuition students from Orange (offset by tuition revenues), late buses from the high school to allow students to participate in after school activities as well busing to and from field trips. Busing for athletics is included in the co-curricular budget.

- Morning Ridership approximately 1034 students signed up.
- Afternoon Ridership approximately 1046 students signed up.



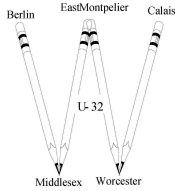
Special Education

Budgeted \$10,260,062 (23.79%)

Special education is delivered to provide students with disabilities the necessary support and personalized instruction to meet their unique needs. This is offset by revenues including block grant funding, excess spending, state-placed revenues as well as IDEA federal grant funding.

- Director of Student Support Services - 1.0
- Assistant Principal - 1.0
- Executive Assistant - 1.0
- Admin Assistant - .5
- Special Educators - 23.0
- Psychologists - 2.0
- Social Worker - 1.0
- Interventionists for specialized services - 2.0
- Speech Language Pathologists - 6.5
- Occupational Therapists - 2.6
- Paraeducators, BIs and PCAs - 47.75

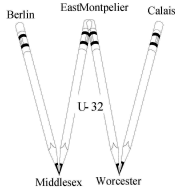
Tuition



Budgeted \$1,025,249 (2.38%)

- **Central VT Career Center - \$837,555**
- **Act 166 (preschool tuition) - \$187,694**

Debt Service

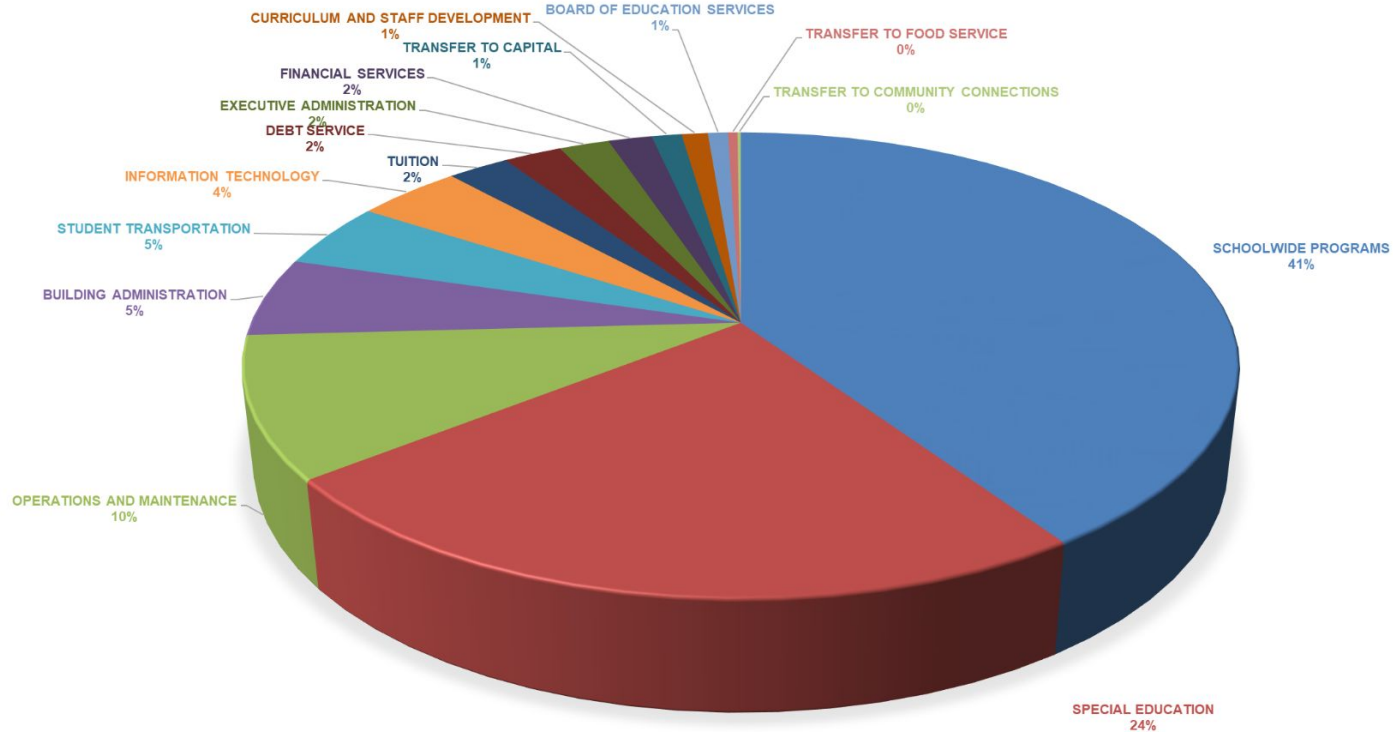
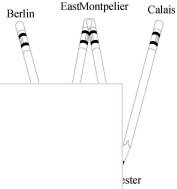


Budgeted \$976,217 (2.26%)

Principal and interest payments for long-term debt.

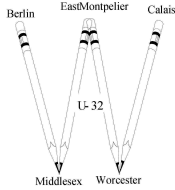
- Berlin
- East Montpelier
- Rumney

FY 2025-2026 DRAFT #1 BUDGET



ster

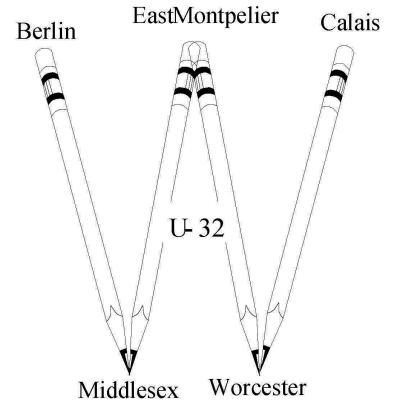
FY 2025-2026 DRAFT #1 BUDGET



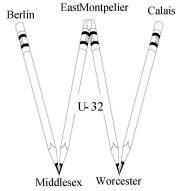
DESCRIPTION	DRAFT #1 BUDGET FY 2026	PERCENT OF TOTAL BUDGET
SCHOOLWIDE PROGRAMS	\$ 17,487,417	40.55%
SPECIAL EDUCATION	\$ 10,260,062	23.79%
OPERATIONS AND MAINTENANCE	\$ 4,225,983	9.80%
BUILDING ADMINISTRATION	\$ 2,366,320	5.49%
STUDENT TRANSPORTATION	\$ 1,965,568	4.56%
INFORMATION TECHNOLOGY	\$ 1,762,689	4.09%
TUITION	\$ 1,025,249	2.38%
DEBT SERVICE	\$ 976,217	2.26%
EXECUTIVE ADMINISTRATION	\$ 835,378	1.94%
FINANCIAL SERVICES	\$ 732,688	1.70%
TRANSFER TO CAPITAL	\$ 500,000	1.16%
CURRICULUM AND STAFF DEVELOPMENT	\$ 436,924	1.01%
BOARD OF EDUCATION SERVICES	\$ 333,844	0.77%
TRANSFER TO FOOD SERVICE	\$ 160,400	0.37%
TRANSFER TO COMMUNITY CONNECTIONS	\$ 55,000	0.13%
TOTAL EXPENSES	\$ 43,123,739	100.00%

FY 26 School Programs

Budgets



ALLOCATION OF RESOURCES - STAFFING



Class Size

- Pre-K depends on space and not to exceed 20
- K-3 average class size 16
- 4-6 average class size 18
- 7-12 average class size 18

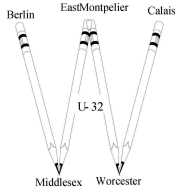
Educational Quality Standards

- School Counselor: 1:300 students
- Library/Media: 1:300 students
- School Nurse: 1:500 students

Multi-Layered System of Supports and Picus Recommendations

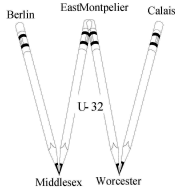
- Layers 1 & 2 provided by classroom teacher and consists of Universally Designed Instruction and accommodations
- Layers 3-6 are increasingly targeted and intensive interventions designed to meet student needs
- Administrative Assistant: 1:225 students

ALLOCATION OF RESOURCES - OTHER EXPENSES



School Allocated Resources

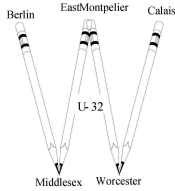
- Staff Development
- Stipends
- Co-curricular
- Field Trips
- Supplies
- Library and textbooks
- Office supplies



School Level Fund Allocation

Allocated \$8,236 per weighted pupil (LTW ADM), based on the excess spending threshold.

- # of classrooms/staffing based on class size memo
- Average cost of a teacher (\$111,900) used to eliminate the impact of varied salaries and benefits
- Funds for additional staffing to meet student needs
- Funds available for other expenses
- Calculations



FY 26 School-level Information - Berlin

LTW ADM Students: 306.28

Spending Allocation by LTW ADM: \$2,522,522

of Classrooms K - 6th grade: 9

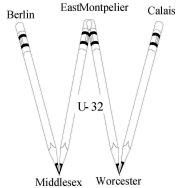
Projected Enrollment: 181

Per Pupil Spending: \$13,937

Grant Allocations (outside per pupil spending): \$356,461



FY 26 School-level Information - Berlin FTEs



Direct Instruction and Student Supports

Classroom Teachers & Interventionists: 11.64

Allied Arts Teachers: 2.0

School Counselors: 1.0

SW Behavior Professional: 1.0

School Nurse: 1.0

Library/Media Specialist: .8

General Ed Paras: 2.0

Additional Staff

Principal: 261 days

Admin Assistants: 1.0 (261 days)

.3 (185 days)

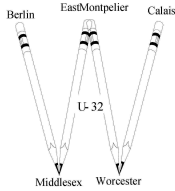
Operations & Maintenance: 3.0

Food Service: 1.6

Grant Funded (Titles and Medicaid)

Interventionists: 2.2

Behavior Interventionist: 1.0



FY 26 School- level Information - Calais

LTW ADM Students: 147.57

Spending Allocation by LTW ADM: \$1,215,387

of Classrooms K - 6th grade: 4

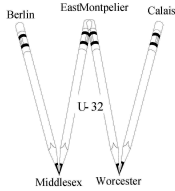
Projected Enrollment: 92

Per Pupil Spending: \$13,211

Grant Allocations (outside per pupil spending): \$107,902



FY 26 School-level Information - Calais FTEs



Direct Instruction and Student Supports

Classroom Teachers & Interventionists: 6.7

Allied Arts Teachers: 1.0

School Counselors: .4

School Nurse: .2

General Ed Paras: 1.0

Library / Media Specialist: .3

Additional Supports

Principal: 238 days

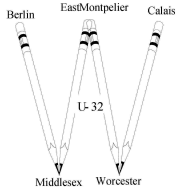
Admin Assistants: 1.0 (210 days)

Operations & Maintenance: 2.3

Food Service: 1.0

Grant Funded (Medicaid)

SW Behavior Interventionist: 1.0



FY 26 School-level Information - Doty

LTW ADM Students: 130.74

Spending Allocation by LTW ADM: \$1,076,775

of Classrooms K - 6th grade: 4

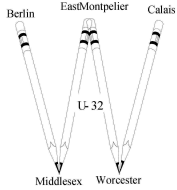
Projected Enrollment: 62

Per Pupil Spending: \$17,367

Grant Allocations (outside per pupil spending): \$141,512



FY 26 School-level Information - Doty FTEs



Direct Instruction and Student Supports

Classroom Teachers & Interventionists: 5.02

Allied Arts Teachers: 1.0

School Counselors: .7

School Nurse: .6

Library/Media Specialist: .4

Additional Supports

Principal: 238 days

Admin Assistants: 200 days

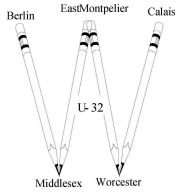
Operations & Maintenance: 1.5

Food Service: 1.0

Grant Funded (Titles and Medicaid)

Interventionists: 1.0

School Counselor: .3



FY 26 School-level Information - East Montpelier

LTW ADM Students: 315.72

Spending Allocation by LTW ADM: \$2,600,270

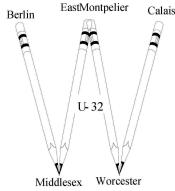
of Classrooms K - 6th grade: 9

Projected Enrollment: 182

Per Pupil Spending: \$14,287



FY 26 School-level Information - East Montpelier FTEs



Direct Instruction and Student Supports

Classroom Teachers & Interventionists: 13.84

Allied Arts Teachers: 2.0

School Counselors: .80

SW Behavior Professional: 1.0

School Nurse: 1.0

Library/Media Specialist: .80

General Ed Paras: 1.2

Additional Supports

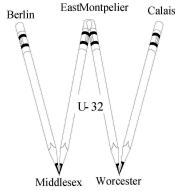
Principal: 261 days

Admin Assistants: 1.0 (261 days)

.2 (185 days)

Operations & Maintenance: 3.0

Food Service: 2.0



FY 26 School-level Information - Rumney

LTW ADM Students: 170.36

Spending Allocation by LTW ADM: \$1,403,085

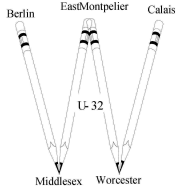
of Classrooms K - 6th grade: 6

Projected Enrollment: 113

Per Pupil Spending: \$12,417



FY 26 School-level Information - Rumney FTEs



Direct Instruction and Student Supports

Classroom Teachers & Interventionists: 8.02

Allied Arts Teachers: 1.0

School Counselors: .60

School Nurse: .60

Library/Media Specialist: .40

SW Behavior Interventionist: 1.0

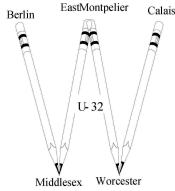
Additional Supports

Principal: 238 days

Admin Assistants: 1.0 (210 days)

Operations & Maintenance: 2.5

Food Service 1.0



School Level Information - U-32

LTW ADM Students: 1,208.44

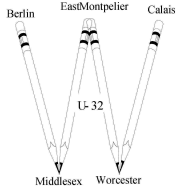
Spending Allocation by LTW ADM: \$9,952,712

Projected Enrollment: 677

Per Pupil Spending: \$14,701

Grant Allocations (outside per pupil spending): \$92,882

FY 26 School-level Information - U-32 FTEs



Direct Instruction and Student Supports

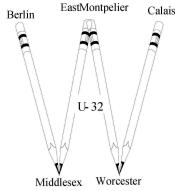
Teachers & Interventionists: 59.35
School Counselors: 4.6
SW Behavior Professional: 2.0
School Nurse: 1.4
Library/Media Specialist: 2.0

Additional Supports

Administrators: 3.4
Office Supports: 5.4
Operations & Maintenance: 14.5
Food Service: 5.0
Athletics Director & Trainer: 2.0

Grant Funded (Medicaid)

SW Behavior Professional: 1.0

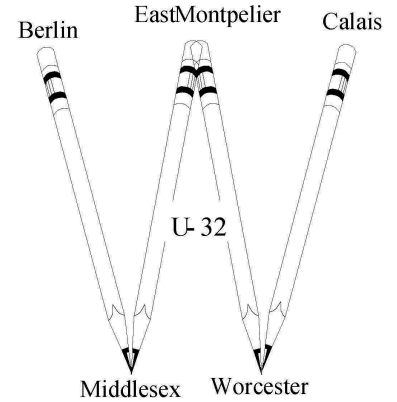


OVERVIEW OF IMPACTS - *Detail View*

School	Proposed FTE Decreases	Proposed FTE Increases
Berlin		
Calais	-1.1 Library/Media, -.6 School Counselor, -.8 School Nurse	
Doty	-.4 School Nurse	
EMES	-1.0 Classroom Teacher, -.2 Library/Media, -.4 Admin Assistant, -.2 School Counselor	
Rumney	-.2 Interventionists, -.1 Library/Media, -.2 School Counselor, -.4 School Nurse	
U-32	-.6 School Nurse, -1.0 Classroom Teacher, -1.0 SAP Counselor, -.6 Student Service Director, -3.0 Admin Assistants	+1.6 School Counselor
Centralized Services	-1.0 Executive Assistant IT, -.4 Food Service Worker, -2.0 Special Educators, -11.65 Paraeducators	+1.0 Director of IT, +1.0 Cook/Food Service Agent

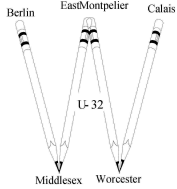


FY 26 Budget and Tax Rate Projections





WCUUSD General Fund: FY 2025-2026 Draft #2



Expenditures

FY 2025 = \$41,662,364
 FY 2026 = \$43,099,684
 \$ Increase = +\$1,437,320
 % Difference = +3.45%



Revenues

FY 2025 = \$7,482,020
 FY 2026 = \$7,091,290
 \$ Decrease = -\$390,730
 % Difference = -5.22%



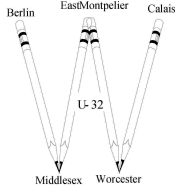
Net Education Spending

FY 2025 = \$34,180,343
 FY 2026 = \$36,008,394
 \$ Increase = +\$1,828,050
 % Difference = +5.35%

The amount the district plans to spend.

The money the district anticipates receiving to offset expenditures.

The amount that needs to be raised by property taxes.



More Budget Numbers

Long Term Weighted Average Daily Membership (LTW ADM)

FY 2025 = 2,376.88

FY 2026 = 2,274.18

Decrease = -102.70

% Decrease = -4.32%

Local Spending / LTW ADM

FY 2025 = \$14,380

FY 2026 = \$15,834

\$ Increase = +\$1,454

% Increase = +10.11%

Equalized Tax Rate (before statewide adj)

FY 2025 = \$1.4536

FY 2026 = \$1.3330

\$ Decrease = -\$.1206

% Decrease = -8.30%

LTW ADM is the two-year average of daily membership plus state placed students plus applicable weights for different grade levels, poverty, sparsity (population density), small schools and ELL.

Local Ed Spending / LTW ADM determines the tax rate. Because it is $< \$15,926$, which is the estimated excess spending threshold.

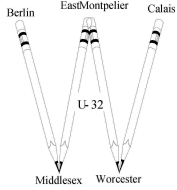
Equalized Tax Rate after statewide adjustment (.72) is \$1.8513

This adjustment was applied to the yield to moderate the impact of the CLA on town tax rates.



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026



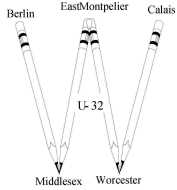
COMMON LEVEL OF APPRAISAL: CHANGE FROM FY 2024-2025 TO FY 2025-2026

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



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026



Tax Rate Change from FY 2024-2025 to FY 2025-2026 Draft #2

Towns	Preliminary Statewide Adjusted CLA FY 25-26	Estimated Tax Rates FY 25-26 Baseline	Post Legislative Session Tax Rates FY 24-25	\$ Increase / Decrease	Increase / Decrease Per \$100K Home	% Increase / Decrease
Berlin	95%	\$1.9487	\$2.0108	-\$0.0621	-\$62	-3.09%
Calais	88%	\$2.1037	\$2.0094	\$0.0943	+\$94	4.70%
East Montpelier	86%	\$2.1527	\$2.0668	\$0.0859	+\$86	4.15%
Middlesex	91%	\$2.0344	\$2.0268	\$0.0076	+\$8	0.37%
Worcester	82%	\$2.2577	\$1.8379	\$0.4198	+\$420	22.84%

Factors Used:

LTW ADM = 2,274.1 (current estimate)

CLA - Statewide Adj by Town

Property Yield = \$8,553 (after statewide adjustment)

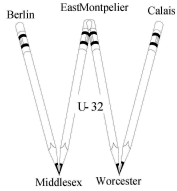
Spending Per LTW ADM = \$15,834

Equalized Homestead Tax Rate = \$1.8513



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026

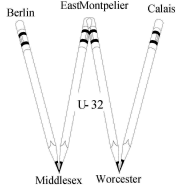


Town	\$100,000 House	\$200,000 House	\$300,000 House
Berlin	-\$62	-\$124	-\$186
Calais	+\$94	+\$189	+\$283
East Montpelier	+\$86	+\$172	+\$258
Middlesex	+\$8	+\$15	+\$23
Worcester	+\$420	+\$840	+\$1,259



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026



Tax Rate Projection Factors for Households Paying Based on Income

Per Pupil Spending	Income Yield	Statewide Income Rate	District Income Rate
\$15,834	÷ \$12,260	× 2%	= 2.58%

Some Limitations:

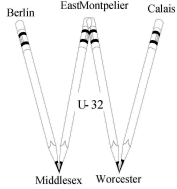
- The \$15,000 housesite exclusion value in 32 V.S.A. § 6066 (a)(C)(ii) is not modeled. Few households get this.
- Any Allocable mobile home lot rent is not included.
- Any Education Tax allocated to a land trust, co-op, or nonprofit mobile home park is not included.
- Any Education Tax on contiguous 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 will be updated based on the the equalization study due out January 15th. Towns that are reappraising will have different FY26 CLAs than those used here.

A household that is eligible to pay taxes based on income will receive a credit on their FY26 bill (2025-2026 property tax year) for the amount that their education property taxes in FY26 exceed the applicable percent of their 2024 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 RATE PROJECTIONS

FY 2025 - 2026



Projected Tax for a \$225,000 House - Including Income Factors

Per Pupil Spending	Household Income Above \$115,000 (homestead tax rate)	Household Income = \$100,000 (2.58% district income rate)	Household Income = \$60,000 (2.58% district income rate)	Household Income = \$35,000 (2% Statewide Income Rate)
Berlin	\$3,897	\$2,322	\$1,548	\$700
Calais	\$4,207	\$2,322	\$1,548	\$700
East Montpelier	\$4,305	\$2,322	\$1,548	\$700
Middlesex	\$4,069	\$2,322	\$1,548	\$700
Worcester	\$4,515	\$2,322	\$1,548	\$700

QUESTIONS? DISCUSSION

