

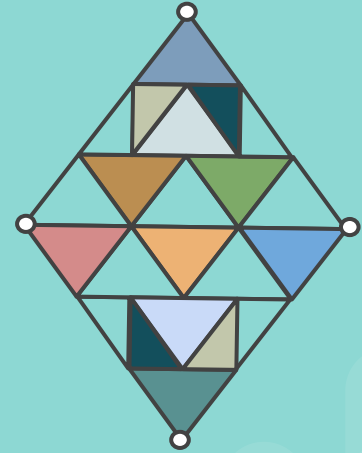
Addison Central School District FY26 Budget Draft 1.0

January 6, 2025



FY26 Expense Budget

District Factors | Block Modeling



\$51.6M

BLOCK 7: Equity Investments

BLOCK 6: Student Opportunity Funds

Block 5: Student Services

Block 4: School Supplies, Services, and Materials

**Block 3: Federal, State & Policy
Personnel Requirements**

Block 2: Tuition Expenses: PAHCC and UPK

**Block 1: Operations Expenses:
District Administration, Facilities,
Technology, Foodservice, Transportation,
Debt**

\$0

**Expense
Stacking:
Reimagining our
Cost Centers to
focus on
Strategic Equity
Budgeting**



Summary of Block 1,2 and 4 Totals

	Title	FY25 Budgeted	FY26 Proposed	Price Tag
Block 1	Operations	\$10,279,723	\$ 10,410,785 (+ 1.27%)	\$3,804
Block 2	Tuition Expense	\$2,124,180	\$2,317,709 (+ 9.11%)	\$847
Block 4	Non-Personnel Direct Inst.	\$ 2,005,772	\$1,413,857 (-29.5%)*	\$517

Block 3: General Education Requirements

Direct Instruction | Professional
Development & Curriculum





BLOCK 3 Expense: Required Personnel

Cost Center(s)	FY25 Budget	FY26 Draft	Price Tag
Direct Instruction	\$23,862,881	\$ 20,305,620 (- 15%)	\$7,419
PD & Curriculum	\$ 529,258	\$ 1,194,350 (+ 126%)	\$436
Total Block 3	\$ 24,392,139	\$ 21,499,970* (- 12%)	\$7,855

*Year to year difference reflects the creation of Block 6 and Block 7 in the FY26 Budget as well as the migration of FTE to Student Services in Block 5. Title Grant investments shown in PDC.

Resource	Bridport	Cornwall	Ripton	Salisbury	Shoreham	Weybridge
Administrator	1.0	1.0	0.5	1.0	1.0	0.5
Classroom Teacher	4.0	3.0	6.0	5.0	3.0	3.0
Art	0.1	0.2	0.1	0.2	0.1	0.1
General Music	0.1	0.2	0.1	0.2	0.1	0.1
PE/Health	0.2	0.4	0.2	0.2	0.4	0.2
World Language	0.2	0.4	0.2	0.4	0.2	0.2
AMS Total FTE	0.5	1.0	0.5	1.0	0.5	0.5
Librarian	0.5	0.4	0.1	0.5	0.4	0.5
General Ed Para	1.0	3.0	0.5	1.0	2.0	1.0
Admin Assistant	1.0	1.0	1.0	1.0	1.0	1.0
Nurse	0.35	0.4	0.2	0.35	0.35	0.35
School Counselor	0.55	0.6	0.2	0.55	0.55	0.55
Total FTE	8.0	12.6	5.1	10.6	8.9	7.5
FY25 Enrollment (K-5)	47	91	39.0	65	57	42
Outgoing Class	11	12	11.0	6	17	7
Incoming Class	6	7	1.0	10	12	12
Projected Enrollment	42.0	86.0	29.0	69	52	47
Projected Classrooms	3.0	5.0	2.0	5.0	3.0	3.0
Projected Class Size	14.0	17.2	14.5	13.8	17.3	15.7
INSTRUCTIONAL Staff:Student Ratio	7.5	9.5	8.4	8.4	8.7	9.2
Total CORE Staff: Student	5.7	7.5	6.4	7.4	6.3	6.9
Total AMS to Classrooms	0.2	0.2	0.3	0.2	0.2	0.2

Resource	Mary Hogan		Small School Combined		MUMS		MUHS	
Administrator	2.0		5.0		2.0		2.0	
Student Response	1.0		0.0		0	1.0	0	1.0
Classroom Teacher	22.0	21.0	26.0	21	16.0		24.6	23.4
Art & Design	1.0		1.2 0.8		3.0		5.0	
Music General Only	1.0		0.8		2.0		2.0	
PE/Health	2.0		2.4		3.0	4.0	3.0	4.0
World Language	1.0		1.6		3.0		4.4	
AMS Total FTE	5.0		4.0		12.0		15.4	
Librarian	1.0		2.4		1.0		1.0	
General Ed Para	9.5	5.0	8.5		4.0	0	5.0	
Admin Assistant	3.0		6.0		4.0	4.5	6.0	5.0
Nurse	1.3		2.0		1.3		1.3	
School Counselor	2.0		2.8		3.0		3.0	
Total FTE	41.1		51.9		40.8		57.1	
FY25 Enrollment	347		341		380		530	
Outgoing Class	65		64		131		141	
Incoming Class	48		48		129		131	
Projected Enrollment	330.0		325		379		520	
Projected Classrooms	21.0		21.0		16.0		23.4	
Projected Class Size	15.7		15.5					
Student : INSTRUCTIONAL Staff Ratio	10.5		8.9		12.2		11.9*	
Student :Total CORE Staff	9.1		7.0		13.2		12.5	



Summary of Position Reduction and Creation in Block 3

Reduced	Created
<ul style="list-style-type: none">● 0.4 Art (K-5 small schools)● 8.5 General Ed Para Vacancies (4.5 MH, 4 MUMS)● 6.0 K-5 Classroom Teachers● 1 Post Secondary Coordinator● 1 Admin on Assignment● 0.6 World Language MUHS● 0.6 Individuals & Societies MUHS● 1.0 Admin Assist (MUHS)	<ul style="list-style-type: none">● 1.0 Director of Equity, Inclusion & Restorative Practice*, **● 3.0 Student Response Coordinators (MUHS, MUMS, Mary Hogan)*, **● 1.5 Curriculum Coordinators (MUMS, Mary Hogan)● 2.0 Health Educators (MUMS/MUHS)● 0.5 Library Assistant (MUMS)**

*Funded by Block 5 Reductions, **Funded by Block 3 reductions.

Block 5: Student Services



BLOCK 5 Expense: Student Services

Cost Center(s)	FY25 Budget	FY25 Adjusted	FY26 Draft	Price Tag
Student Services	\$ 7,826,464	\$ 7,826,464 (Base) \$ 964,700 (New ACP exp) \$ 493,237 (Paras) \$ 751,034 (Interventionists) \$ 228,182 (ASPIRE/504) \$185,825 (Asst. Super)	\$ 10,172,227 (+ 30% from budgeted) (- 3% from adjusted)	
IDEA B Grant Expenses	\$ 636,572	\$ 636,572	\$ 636,572	
Total	\$ 8,463,036	\$ 11,086,014 (+ 31%)	\$ 10,808,849 (+28% from budgeted) (- 3% from adjusted)	\$3,949

Summary of Block 5 Positions

Position/Contract	FY25 Adjusted	FY26 Proposed
Special Educator, prek	5.0	4.0
Special Educator, k-12	30.5	30.5
High Needs Para, prek	6.0	6.0
High Needs Para, k-12	42.0	42.0
SLP	7.0	6.0
Psychologist	2.0	2.0
School Social Worker	5.0	5.0
Behavior Support Personnel	10.7	8.7
Occupational Therapist	2.0	2.0
Physical Therapist	1.0	1.0
Administrators	5.5	3.0
Other Professional Staff	7.3	7.3
Other Non-Professional Staff	6.3	6.3
Intervention	7.0	3.0
ASPIRE Coord.	1.0	0.0
504 Coordinator	1.0	1.0
Total Special Ed Personnel	134.3	127.8

Summary of Position Reduction, Transfer and Creation in Block 5

Reduced	Created	Transferred IN
<ul style="list-style-type: none">● 1 Assistant Superintendent of Equity and Student Services● 2 Directors of Special Education● 1 ACP Middle Administrator● 1 ASPIRE Coordinator (ESSER)● 1 Outreach Special Educator: PreK● 1 Behavioral Specialist● 1 Behavioral Consultant● 2 MUHS Interventionists (ESSER)● 2.0 K-5 Interventionists (ESSER)● 1.0 SLP Vacancy	<ul style="list-style-type: none">● 1.0 Director of Specialized Services *	<ul style="list-style-type: none">● 10.0 High Needs Paras● 1.0 ACP High Administrator● 1.0 ACP 208 Administrator● 10.0 ACP Personnel (from Consortium)● 3.0 Interventionists

*Funded by Block 5 Reductions

Block 6: Student Opportunities*

Direct Instruction Cost Center |

*Not tied to course credit



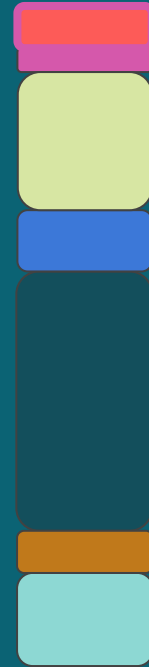


Block 6 Expense: Student Opportunities

Investment	FY25 Budget	FY26 Draft	Price Tag
Supplemental Music (Elem)	\$116,426	\$129,362	\$47
Athletics (Secondary)	\$1,214,854.34	\$1,210,952.21	\$442
Co-Curriculars (Secondary)	\$167,591.94	\$155,497.55	\$57
Athletic and Co-Curricular Travel	\$142,434.03	\$143,434.03	\$52
Field Trips (Elementary)	\$19,852.00	\$19,852.00	\$7
KEEC (5th grade)	\$ 0 from GF	\$35,000	\$13
IB Fees	\$85,407	\$65,492	\$24
Totals	\$1,746,565	\$1,759,590	\$643

Block 7: Equity Investments

Direct Instruction Cost Center





Block 7 Expense: Equity Investments

Investment	FTE	FY26 Draft	Price Tag
Instructional Specialists	10.0	\$ 960,000	\$351
MUHS Flexible Pathways Team	2.2	\$ 198,000	\$72
Academic Interventionists	7.0	\$ 700,165	\$256
Professional Development and Data Services	0	\$ 100,000	\$37
Summer and After School Funds (Brid/Shore)	0	\$ 60,000	\$22
Totals	19.45	\$ 2,108,165	\$737



Summary of Position Transfer and Creation in Block 7

Transferred IN	Created
<ul style="list-style-type: none">● 7.0 Academic Interventionists	<ul style="list-style-type: none">● 2.2 FTE Flexible Pathways Team at MUHS*● 6.5 Instructional Specialists (Elem)*● 3.5 Instructional Specialists (MUMS) <p>*funded by Block 3 Reductions</p>

Summary

- How do our Blocks build up to our Total Expense?
- How do our projected expenses stack up when compared on an equivalent basis?
 - Price Tags are based on our current LTWADM (NOT on pupil count)

Block	Title	Proposed Budget	Price Tag
1	Operations	\$ 10,410,785	\$3,804
2	Tuition	\$ 2,317,709	\$847
3	Direct Instruction: Personnel	\$21,499,971	\$7,855
4	Direct Inst.: Non-Personnel	1,413,857	\$517
5	Student Services	\$10,808,849	\$3,949
6	Student Opportunities	\$1,759,590	\$644
7	Equity Investments	2,108,165	\$770
Total		\$50,318,926	\$18,385

Per Pupil vs. Price Tags

Only considers expenses raised by taxes.

Includes ALL expenses, including Grants.

Uses LTWADM of 2736.96

Uses LTWADM of 2736.96

Subject to spending threshold

Used for transparency

\$ 14,370.08

\$18,385

Education Spending Projection

The amount to be raised by local taxes.

TOTAL EXPENSE (no FB)	\$ 50,318,926
less Offsetting Revenue	\$ 10,988,582
PROJECTED FY26 ED SPENDING	\$ 39,330,343
<i>FY25 ED SPENDING</i>	\$ 40,041,512
<i>Difference</i>	\$ (711,169)
<i>% Difference</i>	-1.78%

District Tax Rate

Adjusted Equalized Discounted District
Rate | Town Tax Rate Projection



Per Pupil Spending Calculation

LTWADM	2736.96	v.3
PER PUPIL ED SPENDING	\$ 14,370.08	
<i>FY25 PP ED SPEND</i>	\$ 16,099.00	-10.74%
EXCESS SPENDING THRESHOLD	\$ 15,926.00	THRESHOLD MET

Adjusted EDTR Calculation

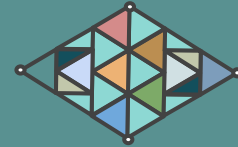
ADJUSTED HOMESTEAD PROPERTY YIELD	\$ 8,553.00	v.1
ADJUSTED EDTR	\$ 1.68	
ADJUSTED DISCOUNT	\$ 0.1388	
DISCOUNTED ADJUSTED EDTR	\$ 1.54	ballot number
<i>UNADJUSTED YIELD</i>	<i>\$ 11,879.17</i>	
<i>UNADJUSTED DISCOUNT</i>	<i>\$ 0.10</i>	
<i>UNADJUSTED EDTR</i>	<i>\$ 1.21</i>	
<i>DISCOUNTED UNADJUSTED EDTR</i>	<i>\$ 1.11</i>	<i>year to year comparison purposes only</i>
<i>FY25 EDTR</i>	<i>\$ 1.50</i>	
<i>FY25 TO FY26 CHANGE</i>	<i>-26%</i>	

Town Tax Rate Projection

Town	Projected Adjusted CLA	Projected Adjusted EDTR	Projected Town Tax Rate	<i>FY25 Town Tax Rate</i>	Difference	Percent Change
Bridport	149.12%	\$ 1.54	\$ 1.03	\$ 2.12	\$ (1.09)	-51%
Cornwall	80.69%	\$ 1.54	\$ 1.91	\$ 2.12	\$ (0.21)	-10%
Middlebury	98.13%	\$ 1.54	\$ 1.57	\$ 1.95	\$ (0.38)	-19%
Ripton	85.12%	\$ 1.54	\$ 1.81	\$ 2.05	\$ (0.24)	-12%
Salisbury	135.20%	\$ 1.54	\$ 1.14	\$ 2.19	\$ (1.05)	-48%
Shoreham	148.26%	\$ 1.54	\$ 1.04	\$ 1.97	\$ (0.93)	-47%
Weybridge	91.85%	\$ 1.54	\$ 1.68	\$ 1.94	\$ (0.26)	-14%

*Based on results of 2024 Equalization Study (12/26/2024).

End of Presentation. Reference Slides included below.



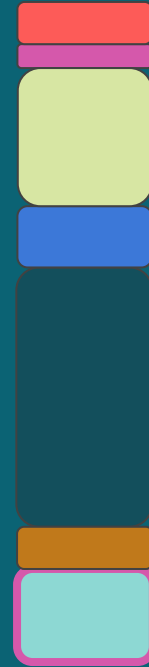


LTWADM (Weighted Pupils) | Financial Feasibility Target | Education Spending

	FY25 Budget	FY26 Draft
Long Term Weighted Average Daily Membership	2487.15	2736.96 (+10.04%)
Financial Feasibility Expense Target	\$50,604,081	\$51,616,163 (+2%)
Excess Spending Threshold	Suspended (\$16,099)	\$15,926

Block 1: Operations

Debt | District Administration | Food Service
Transportation | Technology | Facilities



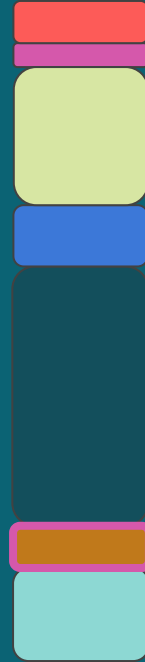
BLOCK 1 Expense: District Operations

Cost Center(s)	FY25 Budget	FY26 Draft	Price Tag*
Debt	\$172,073	\$119,554 (- 31%)	\$44
District Administration	\$2,600,009	\$2,579,005 (- 1%)	\$942
Food Service	\$220,000	\$300,000 (+ 36%)	\$110
Transportation	\$1,361,917	\$1,428,863 (+ 5%)	\$522
Technology	\$1,418,472	\$1,406,765 (- 1%)	\$514
Facilities	\$4,507,252	\$4,576,598 (+ 2%)	\$1,672
Total Block 1	\$10,279,723	\$ 10,410,785 (+ 1.27%)	\$3,804

*PRICE TAG uses LTWADM as denominator.

Block 2: Tuition

Universal PreK | PAHCC





BLOCK 2 Expense: Tuition

Cost Center(s)	FY25 Budget	FY26 Draft	Price Tag*
Universal Pre K	\$508,893	\$540,893 (+ 6%)	\$198
PAHCC	\$1,615,287	\$1,776,816 (+ 10%)	\$649
Total Block 2	\$2,124,180	\$2,317,709 (+ 9.11%)	\$847

*PRICE TAG uses LTWADM as denominator.

Block 4: Non Personnel Direct Instruction and PDC Lines





BLOCK 4 Expense: Required Non-Personnel

Cost Center(s)	FY25 Budget	FY26 Draft	Price Tag
Direct Instruction	\$1,779,957	\$1,118,041 (- 37%)	\$408
PD & Curriculum	\$225,815	\$295,816 (+ 31%)	\$108
Total Block 4	\$ 2,005,772	\$1,413,857 (-29.5%)*	\$517

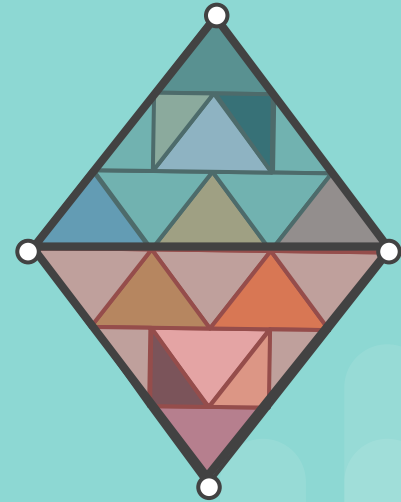
*Year to year difference reflects the creation of Block 6 in the FY26 Budget and subsequent transfer of Athletics and Activities to that section.

Cost Center	Price Tag	Cost Center	Price Tag
Debt	\$44	Direct Instruction	\$6,524
District Administration	\$942	PD & Curriculum	\$436
Food Service	\$110	Stu. Services Admin	\$62
Transportation	\$522	Other (Subs, Stipends, Tutoring, Data)	\$234
Technology	\$514	Total Block 3	\$7,256
Facilities	\$1,672	Direct Instruction Non Pers.	\$408
Total Block 1	\$3,804	PD & Curriculum Non. Pers	\$108
Universal Pre K	\$198	Total Block 4	\$517
PAHCC	\$649	Student Services	\$3,949
Total Block 2	\$847	Total Block 5	\$3,949

Investment	Price Tag	Investment	Price Tag
Supplemental Music (Elem)	\$47	Instructional Specialists	\$351
Athletics (Secondary)	\$442	MUHS Flex Path Team	\$72
Co-Curriculars (Secondary)	\$57	Academic Interventionists	\$256
Athletic and Co-Curricular Travel	\$52	PD Data Services	\$37
Field Trips (Elementary)	\$7	Summer and After School Funds (Brid/Shore)	\$22
KEEC (5th grade)	\$13		
IB Fees	\$24		
Block 6 Total	\$644	Block 7 Total	\$705

FY26 REVENUE Budget

Federal Grants | State Grants |
Education Spending (Local Funds)



Offsetting Revenues Projection

REVENUES Match EXPENSES	FY25	FY26 Base	FY26 New	FY26 Total	Difference	% Diff
FEDERAL Grant	\$ 1,694,438	\$ 1,694,438	\$ -	\$ 1,694,438	\$ -	0.00%
Census Block Grant	\$ 3,185,246	\$ 3,185,246	\$ 390,024	\$ 3,575,270	\$ 390,024	12.24%
State/Local & Tuition	\$ 3,599,042	\$ 3,599,042	\$ 35,990	\$ 3,635,032	\$ 35,990	1.00%
ML Grant	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	\$ -	0.00%
Total Offsetting	\$ 10,562,568	\$ 10,562,568	\$ 426,014	\$ 10,988,582	\$ 426,014	4.03%