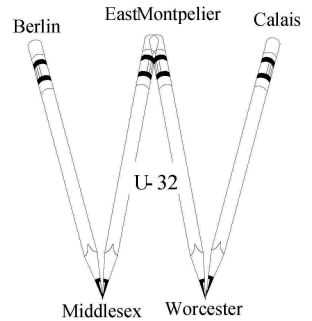


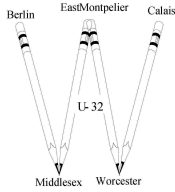
FY26 Budget Presentation



January 22 2025



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

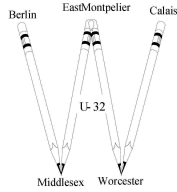
December 18th Community Presentation and Budget Draft #2

January 22nd 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

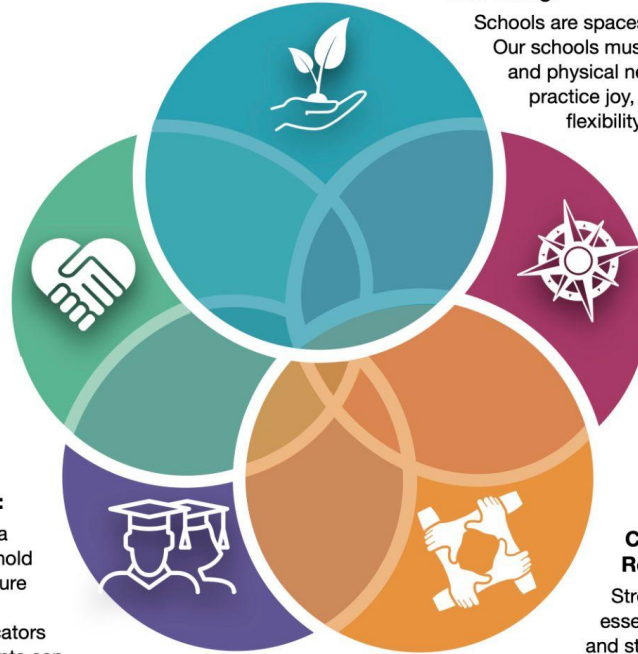
MISSION: WCUUSD exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

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.

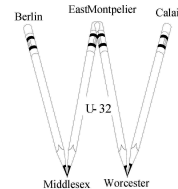
Transparent and Responsible Leadership:

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:

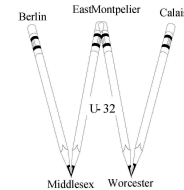
Strong, positive relationships are essential to our schools, communities, and students. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

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

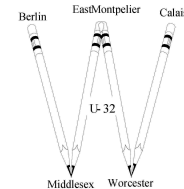


VT AOE definition of EQUITY

“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.”

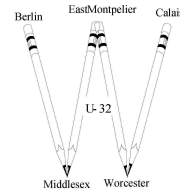
Board Policy C29

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**

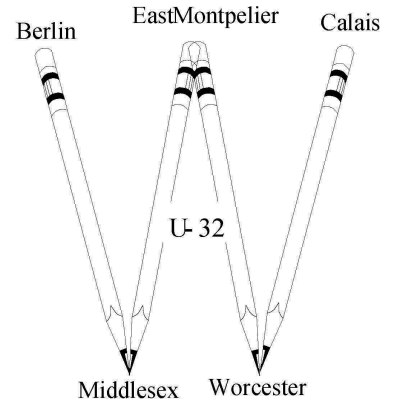
FY 26 Budget - Board Parameters



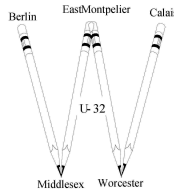
- Remain under the per pupil spending threshold
- Continue to offer and further develop the Multi-Layer System of Supports
- Consider configuration changes that support our criteria
- Frame budget decisions around meeting goals of the Strategic Plan and adhering to our Core Beliefs
- Frame programmatic 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

FY 26 School Programs

Budgets



ALLOCATION OF RESOURCES - STAFFING



Class Size

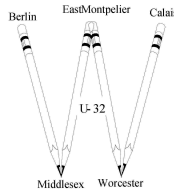
- Pre-K depends on space and not to exceed 20
- K-3 average class size 16
- 4-6 average class size 18
- 7-12 average class size 18

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

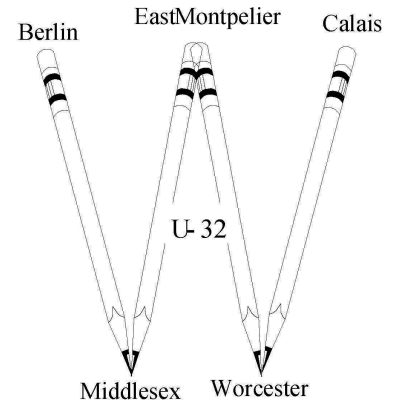


OVERVIEW OF IMPACTS - *Detail View*

School	Proposed FTE Decreases	Proposed FTE Increases
Berlin		
Calais	-.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, -3.0 Admin Assistants	
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

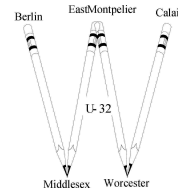


FY 26 Budget and Tax Rate Projections





WCUUSD General Fund: FY 2025-2026 Draft #3



Expenditures

FY 2025 = \$41,662,364
FY 2026 = \$43,225,002
\$ Increase = +\$1,562,639
% Difference = +3.75%

The amount the district plans to spend.

Revenues

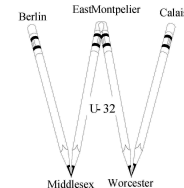
FY 2025 = \$7,482,020
FY 2026 = \$7,021,150
\$ Decrease = -\$460,870
% Difference = -6.16%

The money the district anticipates receiving to offset expenditures.

Net Education Spending

FY 2025 = \$34,180,343
FY 2026 = \$36,203,852
\$ Increase = +\$2,023,509
% Difference = +5.92%

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 = 2,370.68

Decrease = -6.2

% Decrease = -0.26%

Local Spending / LTW ADM

FY 2025 = \$14,380

FY 2026 = \$15,272

\$ Increase = +\$892

% Increase = +6.20.%

Equalized Tax Rate (before statewide adj)

FY 2025 = \$1.4536

FY 2026 = \$1.2856

\$ Decrease = -\$0.1680

% Decrease = -11.56%

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. Estimated excess spending threshold is \$37,755,449.68 or \$15,926 LTW ADM. The per pupil spending and 6.20% change in per pupil spending must be included in the warning.

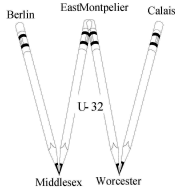
Equalized Tax Rate after 72% statewide adjustment is \$1.7855

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



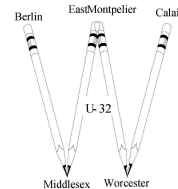
COMMON LEVEL OF APPRAISAL: CHANGE FROM FY 2024-2025 TO FY 2025-2026

Towns	CLA FY 24-25	CLA FY 25-26	CLA CHANGE	Statewide Adjusted CLA FY 25-26
Berlin	72.29%	67.38%	-4.91%	93.12%
Calais	72.34%	62.68%	-9.66%	86.62%
East Montpelier	70.33%	61.59%	-8.74%	85.12%
Middlesex	71.72%	65.33%	-6.39%	90.28%
Worcester	79.09%	58.59%	-20.50%	80.97%



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026



Tax Rate Change from FY 2024-2025 to FY 2025-2026 Draft #3

Towns	Statewide Adjusted CLA FY 25-26	Estimated Tax Rates FY 25-26	Post Legislative Session Tax Rates FY 24-25	\$ Increase / Decrease	Increase / Decrease Per \$100K Home	% Increase / Decrease
Berlin	93.12%	\$1.9174	\$2.0108	-\$0.0934	-\$93	-4.64%
Calais	86.62%	\$2.0613	\$2.0094	\$0.0519	+\$52	2.58%
East Montpelier	85.12%	\$2.0976	\$2.0668	\$0.0308	+\$31	1.49%
Middlesex	90.28%	\$1.9778	\$2.0268	-\$0.0490	-\$49	-2.42%
Worcester	80.97%	\$2.2052	\$1.8379	+\$0.3673	+\$367	19.98%

Factors Used:

LTW ADM = 2,370.68

CLA - Statewide Adj by Town

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

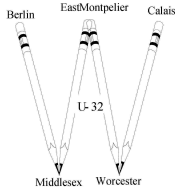
Spending Per LTW ADM = \$15,272

Equalized Homestead Tax Rate = \$1.7855



WCUUSD TAX RATE PROJECTIONS

FY 2025 - 2026

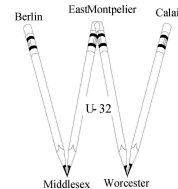


Town	FY 25 Tax for \$100,000 Home	Estimated FY 26 Tax for \$100,000 Home	\$100,000 Home	\$200,000 Home	\$300,000 Home
Berlin	\$2,010	\$1,917	-\$93	-\$187	-\$280
Calais	\$2,009	\$2,061	+\$52	+\$104	+\$156
East Montpelier	\$2,067	\$2,098	+\$31	+\$62	+\$93
Middlesex	\$2,027	\$1,978	-\$49	-\$98	-\$147
Worcester	\$1,838	\$2,205	+\$367	+\$735	+\$1,102



Households Paying Based on Income

FY 2025 - 2026



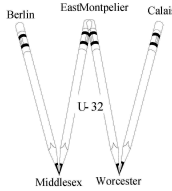
Tax Rate Projection Factors for Households Paying Based on Income

Per Pupil Spending	Projected Income Yield	Statewide Income Rate	District Income Rate
\$15,272	÷ \$12,260	X 2%	= 2.49%

Some Limitations:

- The \$15,000 housesite exclusion value in 32 V.S.A. § 6066 (a)(C)(ii) is not modeled. Few households get this.
- Any Allocable mobile home lot rent is not included.
- Any Education Tax allocated to a land trust, co-op, or nonprofit mobile home park is not included.
- Any Education Tax on contiguous property is not included.
- Any share of the homestead that is taxed as non-homestead such as a rental or business is not captured.
- CLAs are from the equalization study. Towns that are reappraising will have different FY26 CLAs than those used here.

Households Paying Based on Income



FY26 Property Tax Credits for Income Sensitivity

- 2025 Property Tax Credit Calculator available through the State of Vermont Department of Taxes
- Guidance on how to file for a Property Tax Credit Claim

QUESTIONS? DISCUSSION

