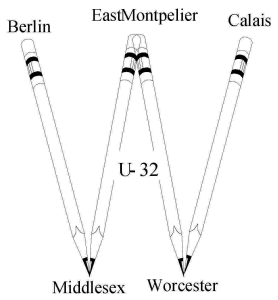
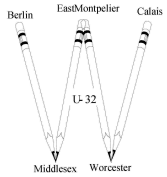
FY 27 Budget Presentation



November 19, 2025

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

BUDGET DEVELOPMENT TIMELINE



September 17th Capital improvement project budget, budget training, budget timeline, Board provides preliminary guidance

October 15th Budget assumptions, Board provides parameters, Annual Title I meeting

November 5th Budget presentation and community feedback

November 19th FY 27 Budget Draft #1

December 3rd Budget presentation and Board and Community Feedback

December 17th FY 27 Budget Draft #2 discussion

January 21st Final FY 27 Budget warned

March 2nd & 3rd 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

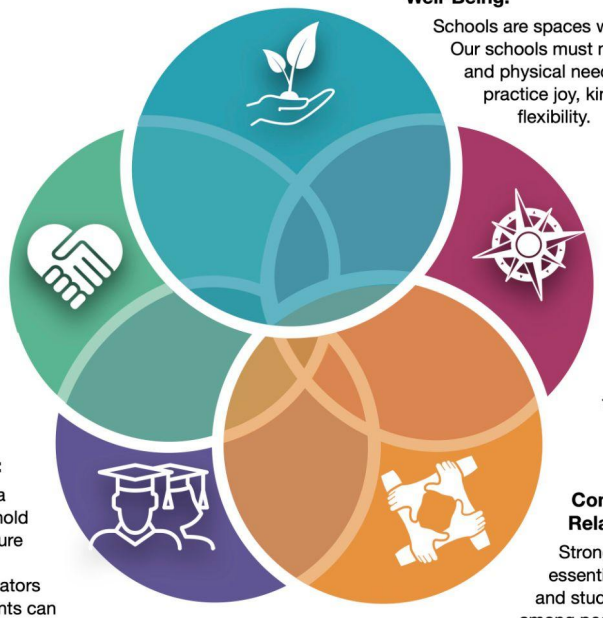
MISSION: WCUUSD exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

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.

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.



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.

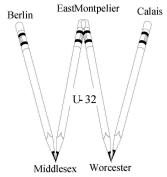
Rigorous Curriculum and Instruction:

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.

Community Engagement and Relationships:

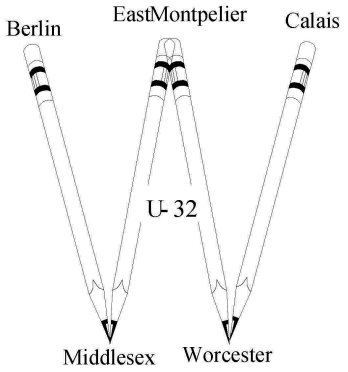
Strong, positive relationships are essential to our schools, communities, and students. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

Goals of the Strategic Plan

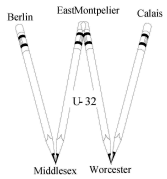


1. Build and nurture a culture of well-being and inclusivity.
2. Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum, and varied educational opportunities.
3. Foster and commit to responsible leadership that engages the community and communicates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

FY 27 Budget Development

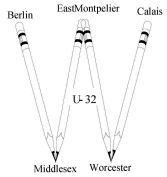


Board Parameters set October 15th



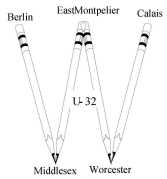
1. *Continue to offer and further develop the Multi-Layered System of Supports (MLSS) across all schools, including robust professional development for all educators.*
2. *Identify and allocate resources necessary to support increased educational equity, including implementation of the Education Quality Standards and elevation of student voice.*
3. *Expand PreK offerings in line with the PreK memo dated October 15, 2025.*
4. *Ensure spending remains under the excess spending threshold. As of the September 25th estimate, this is $16,331 per pupil (to be updated in November).*
5. *Keep the increase in spending per LTW ADM less than or equal to 5%.*
6. *Develop contingency plans for expense reduction options, in the event that the Board determines that proposed spending leads to unfavorable tax implications.*
7. *Be creative and strategic in achieving educational outcomes across our district, considering student experiences, opportunities, and outcomes.*
    a. *Are we structured in the best way to serve all students and achieve the goals of our strategic plan?*
    b. *Bring in the work of the Configuration Committee to inform this reflection.*

Resource Allocation



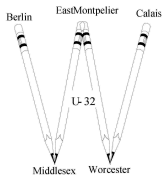
- Board Parameter 4: Stay under the excess spending threshold of $16,331 per LTW ADM.
- Board Parameter 5: Keep the spending increase per LTW ADM at or below 5%.
- Total spending per LTW ADM = $16,036.
- Divided into two major categories:
  - School-Based Services = $8,980/LTW ADM
  - Districtwide Services = $7,056/LTW ADM)
- Average cost of a teacher ($121,787)

Resource Allocation



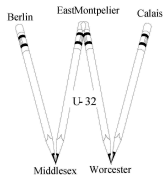
Location	LTW ADM Students	Spending Allocation by LTW ADM	Grant Allocations	Total Available
Berlin	304.65	$ 2,735,757	$ 296,309	$ 3,032,066
Calais	164.54	$ 1,477,569	$ 83,221	$ 1,560,790
East Montpelier	320.49	$ 2,878,000	$ -	$ 2,878,000
Middlesex	181.79	$ 1,632,474	$ -	$ 1,632,474
U-32	1207.57	$ 10,843,979	$ 176,382	$ 11,020,361
Worcester	114.7	$ 1,030,006	$ 200,822	$ 1,230,828

Districtwide Services



- Board of Ed Expenses
- Central Office - Superintendent, Finance, HR, Curriculum, Instruction & Assessment
- Special Education Services
- Facilities - Custodians & Maintenance
- Technology
- Community Connections
- Community Schools
- Career Center Tuition
- Preschool Tuition
- Transportation
- Food Service
- Capital

Special Education

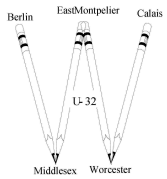


Districtwide special services budget developed through:

- **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 for FTE allocations in special education teaching staff, paraeducator staff, and service delivery across multiple school buildings and grade levels will be guided by an efficient service delivery model.

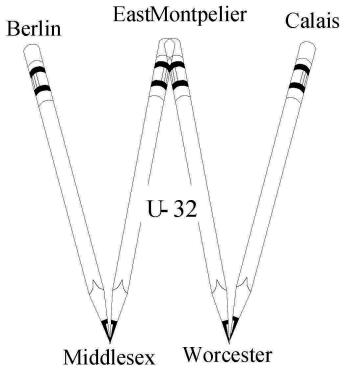
Budgetary Impacts



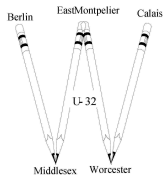
- Negotiations - Salary and Benefits Increases
- Facilities - Capital
- Loss of Federal Funding
- Enrollment Declines
- Inflation



FY 27 Budget Projections



WCUUSD General Fund: FY 2026-2027 Draft #1



Expenditures
FY 2026 = $43,225,002
FY 2027 = $46,243,808
$ Increase = +$3,018,805
% Difference = +6.98%

The amount the district plans to spend.

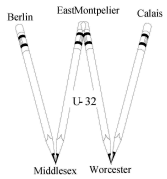
Revenues
FY 2026 = $7,021,150
FY 2027 = $7,057,586
$ Increase = +$36,436
% Difference = +0.52%

The money the district anticipates receiving to offset expenditures.

Net Education Spending
FY 2026 = $36,203,852
FY 2027 = $39,186,222
$ Increase = +$2,982,370
% Difference = +8.24%

The amount that needs to be raised by property taxes.

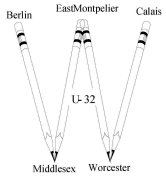
PROJECTED LOCAL EDUCATION SPENDING $39,186,222



$2,982,370 or 8.24% increase over prior year

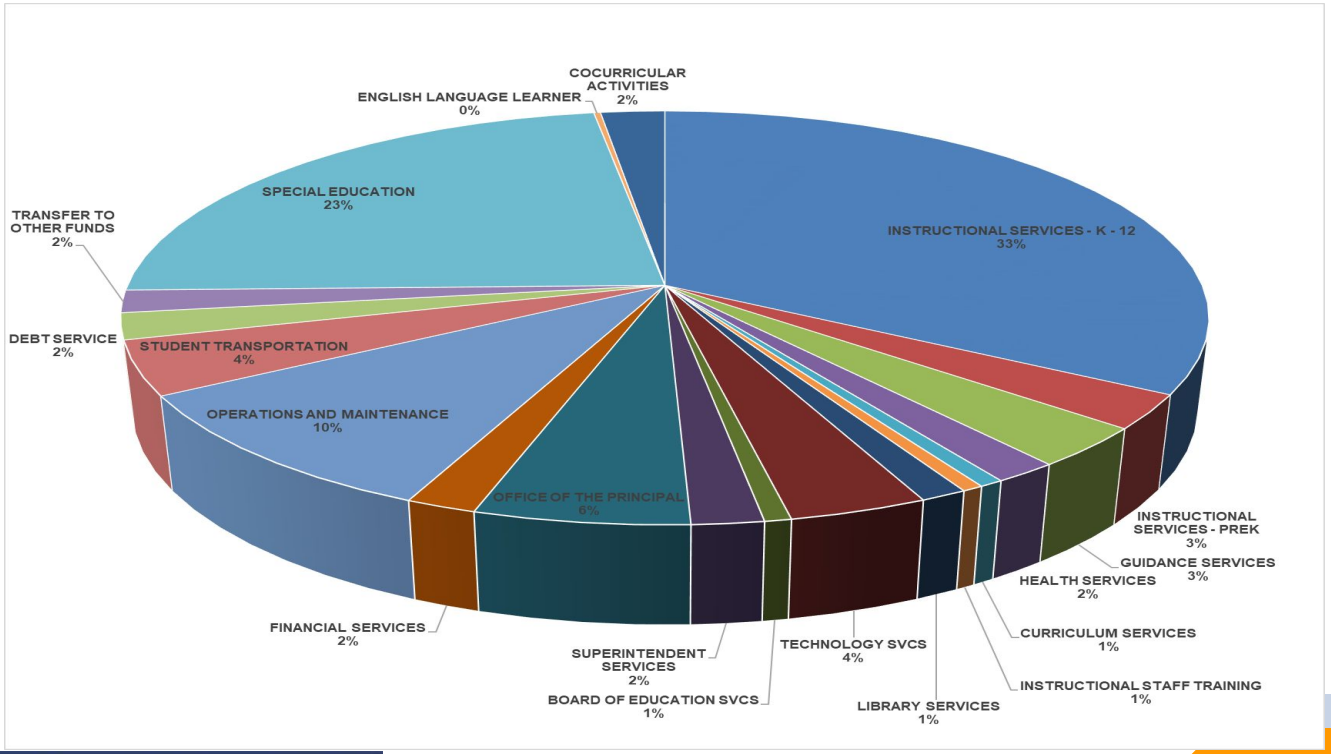
- Supports programmatic needs of students:
  - Decisions based on EQS, equitable distribution of resources
  - Meets the Multi-Layer System of Support needs of students
  - Includes full-day preK programming ($530,182)
- Does not meet the financial goals of the District
  - Above the excess spending threshold by $2,289,757 ($36,896,465)
  - Is a 13.57% increase in per pupil spending (not 5%).

FY 2026-2027 Draft #1 Budget - Expenses

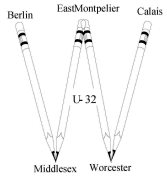


DESCRIPTION	DRAFT #1 BUDGET 2027	PERCENT OF TOTAL BUDGET
INSTRUCTIONAL SERVICES	$ 15,417,588	33.34%
PRESCHOOL PROGRAM	$ 1,248,490	2.70%
GUIDANCE SERVICES	$ 1,468,390	3.18%
HEALTH SERVICES	$ 767,872	1.66%
CURRICULUM SERVICES	$ 287,834	0.62%
INSTRUCTIONAL STAFF TRAINING	$ 252,477	0.55%
LIBRARY SERVICES	$ 555,657	1.20%
TECHNOLOGY SVCS	$ 1,647,561	3.56%
BOARD OF EDUCATION SVCS.	$ 318,139	0.69%
SUPERINTENDENT SERVICES	$ 856,495	1.85%
OFFICE OF THE PRINCIPAL	$ 2,557,354	5.53%
FINANCIAL SERVICES	$ 837,793	1.81%
OPERATIONS AND MAINTENANCE	$ 4,564,785	9.87%
STUDENT TRANSPORTATION	$ 1,962,044	4.24%
DEBT SERVICE	$ 955,585	2.07%
TRANSFER TO OTHER FUNDS	$ 810,400	1.75%
SPECIAL EDUCATION	$ 10,605,684	22.94%
ENGLISH LANGUAGE LEARNER	$ 106,137	0.23%
COCURRICULAR ACTIVITIES	$ 1,023,523	2.21%
TOTAL EXPENSES	**$ 46,243,808**	**100.00%**

FY 2025-2026 DRAFT #1 BUDGET



More Budget Numbers



Long Term Weighted Average Daily Membership (LTW ADM)
FY 2026 = 2,370.68
FY 2027 = 2,259.29 (Estimated)
Decrease = -111.39 ($1,786,250 allocation reduction)
% Decrease= -4.69%

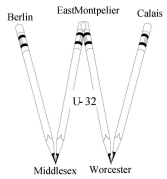
Local Spending / LTW ADM
FY 2026 = $15,272
FY 2027 = $17,345
$ Increase = +$2,073
% Increase = +13.57%

Local Spending / LTW ADM vs. Excess Spending Threshold
Local Spending / LTW ADM = $17,345
Excess Spending Threshold = $16,331
Above the Threshold = $1,014 per weighted pupil

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.

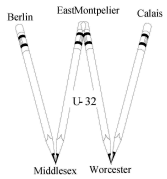
Local Ed Spending / LTW ADM determines the tax rate. Estimated excess spending threshold is $36,896,465 or $16,331 LTW ADM. The per pupil spending and 13.57% change in per pupil spending must be included in the budget warning.

Budget Draft #1 Parameter Alignment



- Meets the programmatic goals set by the Board
- Does not meet the financial goals set by the Board

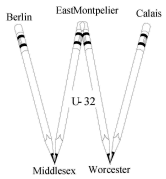
Potential Savings…



from the proposed configuration model:

- Middlesex / Worcester combined preliminary savings = $498,581
- Calais / East Montpelier combined preliminary savings = $589,927
- Total potential savings = $1,088,508
- What we need to work on more
  - Special Ed Service Delivery
  - Operations and Maintenance

Budget Next Steps



- Board offers guidance to the Leadership Team
- Leadership Team continues to collaborate on potential changes to service delivery based on the Board's guidance around configuration

QUESTIONS?
DISCUSSION

