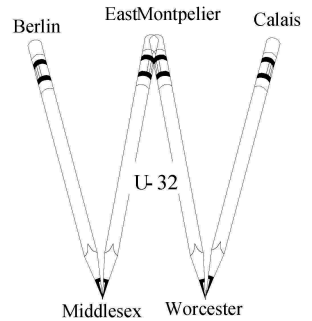


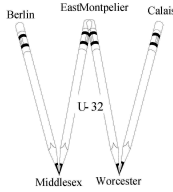
FY 27 Budget Presentation



December 17, 2025



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 Community Feedback

~~**December 10th** FY 27 Budget Draft #2a and #2b presentation (rescheduled to 12/17)~~

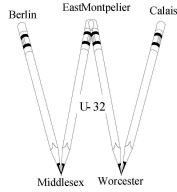
December 17th FY 27 Budget discussion

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.

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.

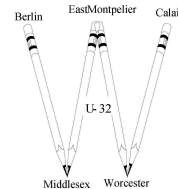
Transparent and Responsible Leadership:

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:

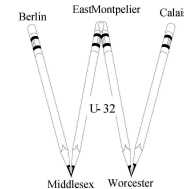
Strong, positive relationships are essential to our schools, communities, and students. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

Goals of the Strategic Plan

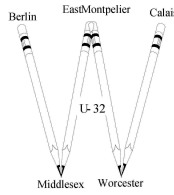


- 1. Build and nurture a culture of well-being and inclusivity.**
- 2. Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum, and varied educational opportunities.**
- 3. Foster and commit to responsible leadership that engages the community and communicates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

Resource Allocation - Draft #1



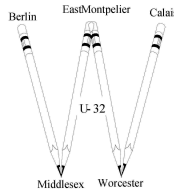
- **Board Parameter 4: Stay under the excess spending threshold of \$16,331 per LTW ADM.**
- **Board Parameter 5: Keep the spending increase per LTW ADM at or below 5%.**
- **Total spending per LTW ADM = \$16,036.**
- **Divided into two major categories:**
 - ▷ **School-Based Services = \$8,980/LTW ADM**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



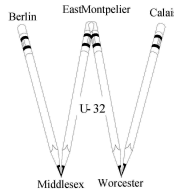
Resource Allocation - Draft #1

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

Resource Allocation - Draft #2

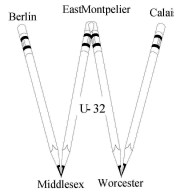


- **Board Parameter 4: Stay under the excess spending threshold of \$16,470 per LTW ADM.**
- **Board Parameter 5: Keep the spending increase per LTW ADM at or below 5%.**
- **Total spending per LTW ADM = \$16,036.**
- **Divided into two major categories:**
 - ▷ **School-Based Services = \$8,178/LTW ADM**
 - ▷ **Districtwide Services = \$7,858/LTW ADM)**
- **Average cost of a teacher (\$119,883)**



Resource Allocation - Draft #2a

Location	LTW ADM Students	Spending Allocation by LTW ADM	Grant Allocations	Total Available
Berlin	293.18	\$ 2,397,732	\$ 296,309	\$ 2,694,041
Calais	146.99	\$ 1,202,137	\$ 83,221	\$ 1,285,358
East Montpelier	322.06	\$ 2,633,923	\$ -	\$ 2,633,923
Middlesex	189.13	\$ 1,546,773	\$ -	\$ 1,546,773
U-32	1170.76	\$ 9,574,897	\$ 176,382	\$ 9,751,279
Worcester	96.12	\$ 786,104	\$ 200,822	\$ 986,926

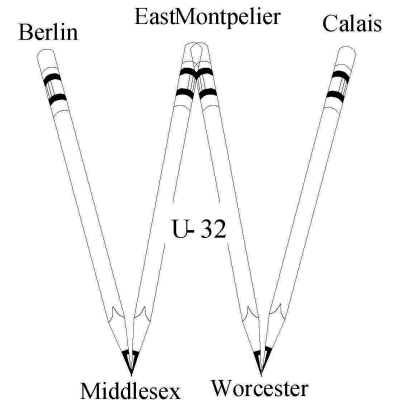


Resource Allocation - Draft #2b

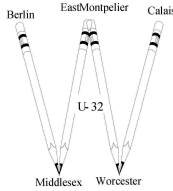
Location	LTW ADM Students	Spending Allocation by LTW ADM	Grant Allocations	Total Available
Berlin	293.18	\$ 2,397,732	\$ 296,309	\$ 2,694,041
Calais / East Montpelier	469.05	\$ 3,836,060	\$ 83,221	\$ 3,919,281
Middlesex / Worcester	285.25	\$ 2,332,877	\$ 200,822	\$ 2,533,699
U-32	1170.76	\$ 9,574,897	\$ 176,382	\$ 9,751,279



FY 27 Budget Projections



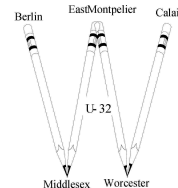
Board Parameters set October 15th



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, which is \$16,470 per pupil.*
5. *Keep the increase in spending per LTW ADM less than or equal to 5% (estimated at \$36,229,974 as of October 15th).*
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.*



Long Term Weighted Average Daily Membership (LTW ADM)



Long Term Weighted Average Daily Membership (LTW ADM)

FY 2026 = 2,370.68

FY 2027 = 2,203.71 (Current from AOE)

Decrease = -166.97 (\$2,749,996 allocation reduction)

% Decrease= -7.04%

Local Spending / LTW ADM

FY 2026 = \$15,272

Local Spending / LTW ADM vs. Excess Spending Threshold

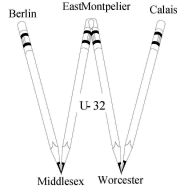
Excess Spending Threshold = \$16,470

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 \$36,295,104 or \$16,470 LTW ADM. The per pupil spending and percent change in per pupil spending must be included in the budget warning.



WCUUSD General Fund: FY 2026-2027 Draft #2a



Expenditures

FY 2026 = \$43,225,002

FY 2027 = \$43,008,410

\$ Decrease = -216,592

% Difference = -0.50%

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 = \$35,950,824

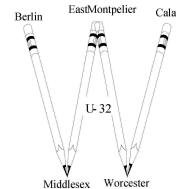
\$ Decrease = -\$253,028

% Difference = -0.70%

The amount that needs to be raised by property taxes.



LTW ADM & DRAFT #2A



Long Term Weighted Average Daily Membership (LTW ADM)

FY 2026 = 2,370.68

FY 2027 = 2,203.71 (Current from AOE)

Decrease = -166.97 (\$2,749,996 allocation reduction)

% Decrease = -7.04%

Local Spending / LTW ADM

FY 2026 = \$15,272

FY 2027 = \$16,314

\$ Increase = +\$1,042

% Increase = +6.82%

Local Spending / LTW ADM vs. Excess Spending Threshold

Local Spending / LTW ADM = \$16,314

Excess Spending Threshold = \$16,470

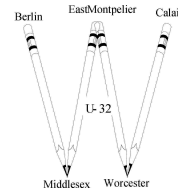
Below the Threshold = \$156 per weighted pupil

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 \$36,295,104 or \$16,470 LTW ADM. The per pupil spending and 6.82% change in per pupil spending must be included in the budget warning.



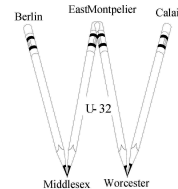
PROJECTED LOCAL EDUCATION SPENDING DRAFT #2A



\$35,950,824 - 0.70% decrease from prior year

- Does not support programmatic needs of students:
 - ▷ Refer to Impact Statement handout
- Meets the financial goals of the District
 - ▷ Below the excess spending threshold by \$344,280 (\$36,295,104)
 - ▷ Is a 6.82% increase in per pupil spending, but is below the October 15th 5% increase in per pupil spending (\$36,229,974).

Parameter Alignment



Budget Draft #1

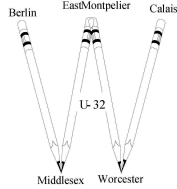
- Meets the programmatic goals set by the Board.
- Does not meet the financial goals set by the Board.

Budget Draft #2a

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



WCUUSD General Fund: FY 2026-2027 Draft #2B



Expenditures

FY 2026 = \$43,225,002

FY 2027 = \$42,938,251

\$ Decrease = -286,751

% Difference = -0.66%

—

Revenues

FY 2026 = \$7,021,150

FY 2027 = \$7,057,586

\$ Increase = +\$36,436

% Difference = +0.52%

—

—

Net Education Spending

FY 2026 = \$36,203,852

FY 2027 = \$35,880,665

\$ Decrease = -\$323,187

% Difference = -0.89%

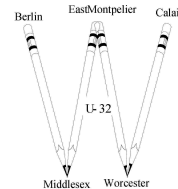
The amount the district plans to spend.

The money the district anticipates receiving to offset expenditures.

The amount that needs to be raised by property taxes.



LTW ADM & DRAFT #2B



Long Term Weighted Average Daily Membership (LTW ADM)

FY 2026 = 2,370.68

FY 2027 = 2,203.71 (Current from AOE)

Decrease = -166.97 (\$2,749,996 allocation reduction)

% Decrease = -7.04%

Local Spending / LTW ADM

FY 2026 = \$15,272

FY 2027 = \$16,282

\$ Increase = +\$1,010

% Increase = +6.61%

Local Spending / LTW ADM vs. Excess Spending Threshold

Local Spending / LTW ADM = \$16,282

Excess Spending Threshold = \$16,470

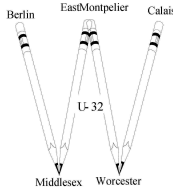
Below the Threshold = \$188 per weighted pupil

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 \$36,295,104 or \$16,470 LTW ADM. The per pupil spending and 6.61% change in per pupil spending must be included in the budget warning.



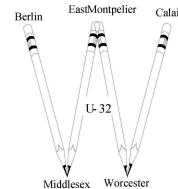
PROJECTED LOCAL EDUCATION SPENDING DRAFT #2B



\$35,880,665- 0.89% decrease from prior year

- Meets most of the programmatic goals of the District
- Meets the financial goals of the District
 - ▷ Below the excess spending threshold by \$414,439 (\$36,295,104)
 - ▷ Is a 6.61% increase in per pupil spending, but is below the October 15th 5% increase in per pupil spending (\$36,229,974).

Parameter Alignment



Budget Draft #1

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

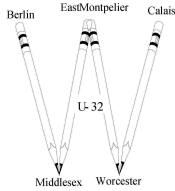
Budget Draft #2b

- Meets the financial goals set by the Board.
- Meets most programmatic goals set by the Board.



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027



COMMON LEVEL OF APPRAISAL: CHANGE FROM FY 2025-2026 TO FY 2026-2027 (as of 12/10/25)

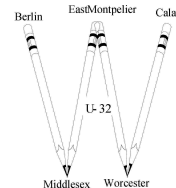
Towns	Statewide Adjusted CLA FY 25-26	Preliminary Statewide Adjusted CLA FY 26-27	CLA CHANGE
Berlin	93.12%	91%	-2.12%
Calais	86.62%	74%	-12.62%
East Montpelier	85.12%	77%	-8.12%
Middlesex	90.28%	83%	-7.28%
Worcester	80.97%	144%*	+63.03%

***Worcester
reappraisal, adjusted
home values and
raised the CLA.**



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027



Tax Rate Change from FY 2025-2026 to FY 2026-2027 Draft #1

Towns	Preliminary Statewide Adjusted CLA FY 26-27	Estimated Tax Rates FY 26-27 Draft #1	Post Legislative Session Tax Rates FY 25-26	\$ Increase / Decrease	Increase / Decrease Per \$100K Home	% Increase / Decrease
Berlin	91%	\$2.3711	\$1.9079	+\$0.4632	+\$463.20	+19.54%
Calais	74%	\$2.9158	\$2.0510	+\$0.8648	+\$864.80	+29.66%
East Montpelier	77%	\$2.8022	\$2.0872	+\$0.7150	+\$715.00	+25.52%
Middlesex	83%	\$2.5996	\$1.9679	+\$0.6317	+\$631.70	+24.30%
Worcester	144%*	\$1.4984	\$1.2483	+\$0.2501	+\$250.10	+16.69%

Factors Used:

LTW ADM = 2,203.71 (current estimate)

CLA - Statewide Adj by Town

Property Yield = \$8,849 (after statewide adjustment)

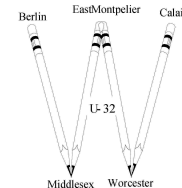
Spending Per LTW ADM = \$17,781.93

Equalized Homestead Tax Rate = \$2.1577



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027 DRAFT #1

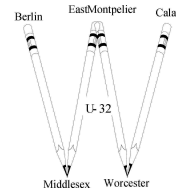


Town	FY 26 Tax for \$100,000 Home	Estimated FY 27 2A Tax for \$100,000 Home	\$100,000 Home	\$200,000 Home	\$300,000 Home
Berlin	\$1,908	\$2,371	+\$463	+\$926	+\$1390
Calais	\$2,051	\$2,916	+\$865	+\$1730	+\$2594
East Montpelier	\$2,087	\$2,802	+\$715	+\$1430	+\$2145
Middlesex	\$1,968	\$2,600	+\$632	+\$1263	+\$1895
Worcester	\$1,248	\$1,530	+\$250	+\$500	+\$750



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027



Tax Rate Change from FY 2025-2026 to FY 2026-2027 Draft #2A

Towns	Preliminary Statewide Adjusted CLA FY 26-27	Estimated Tax Rates FY 26-27 Draft #2A	Post Legislative Session Tax Rates FY 25-26	\$ Increase / Decrease	Increase / Decrease Per \$100K Home	% Increase / Decrease
Berlin	91%	\$2.0259	\$1.9079	+\$0.1180	+\$118.00	+6.18%
Calais	74%	\$2.4914	\$2.0510	+\$0.4404	+\$440.40	+21.47%
East Montpelier	77%	\$2.3943	\$2.0872	+\$0.3071	+\$307.10	+14.71%
Middlesex	83%	\$2.2212	\$1.9679	+\$0.2533	+\$253.30	+12.87%
Worcester	144%*	\$1.2803	\$1.2483	+\$0.0320	+\$32.00	+2.56%

Factors Used:

LTW ADM = 2,203.71 (current estimate)

CLA - Statewide Adj by Town

Property Yield = \$8,849 (after statewide adjustment)

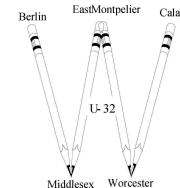
Spending Per LTW ADM = \$16,313.77

Equalized Homestead Tax Rate = \$1.8436



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027 DRAFT #2A

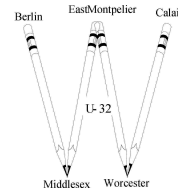


Town	FY 26 Tax for \$100,000 Home	Estimated FY 27 2A Tax for \$100,000 Home	\$100,000 Home	\$200,000 Home	\$300,000 Home
Berlin	\$1,908	\$2,026	+\$118	+\$236	+\$354
Calais	\$2,051	\$2,491	+\$440	+\$881	+\$1,321
East Montpelier	\$2,087	\$2,394	+\$307	+\$614	+\$921
Middlesex	\$1,968	\$2,221	+\$253	+\$507	+\$760
Worcester	\$1,248	\$1,280	+\$32	+\$64	+\$96



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027



Tax Rate Change from FY 2025-2026 to FY 2026-2027 Draft #2B

Towns	Preliminary Statewide Adjusted CLA FY 26-27	Estimated Tax Rates FY 26-27 Draft #2B	Post Legislative Session Tax Rates FY 25-26	\$ Increase / Decrease	Increase / Decrease Per \$100K Home	% Increase / Decrease
Berlin	91%	\$2.0220	\$1.9079	+\$0.1141	+\$114.10	+5.98%
Calais	74%	\$2.4865	\$2.0510	+\$0.4355	+\$435.50	+21.23%
East Montpelier	77%	\$2.3896	\$2.0872	+\$0.3024	+\$302.40	+14.49%
Middlesex	83%	\$2.2169	\$1.9679	+\$0.2490	+\$249.00	+12.65%
Worcester	144%*	\$1.2778	\$1.2483	+\$0.0295	+\$29.50	+2.36%

Factors Used:

LTW ADM = 2,203.71 (current estimate)

CLA - Statewide Adj by Town

Property Yield = \$8,849 (after statewide adjustment)

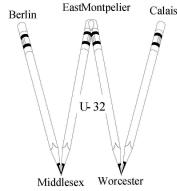
Spending Per LTW ADM = \$16,281.94

Equalized Homestead Tax Rate = \$1.8400



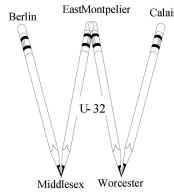
WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027 DRAFT #2B



Town	FY 26 Tax for \$100,000 Home	Estimated FY 27 2B Tax for \$100,000 Home	\$100,000 Home	\$200,000 Home	\$300,000 Home
Berlin	\$1,908	\$2,022	+\$114	+\$228	+\$342
Calais	\$2,051	\$2,487	+\$436	+\$871	+\$1,307
East Montpelier	\$2,087	\$2,390	+\$302	+\$605	+\$907
Middlesex	\$1,968	\$2,217	+\$249	+\$498	+\$747
Worcester	\$1,248	\$1,278	+\$30	+\$59	+\$89

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
- Adjustments to revenue #s based on Announced Tuition will be included in Draft #3

QUESTIONS? DISCUSSION

