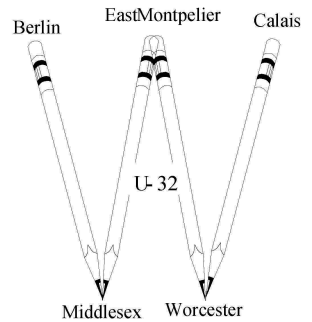


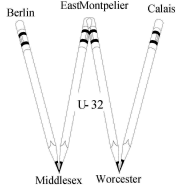
FY 27 Budget Presentation



January 21, 2026



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)~~

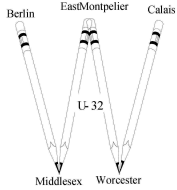
December 17th FY 27 Budget discussion

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

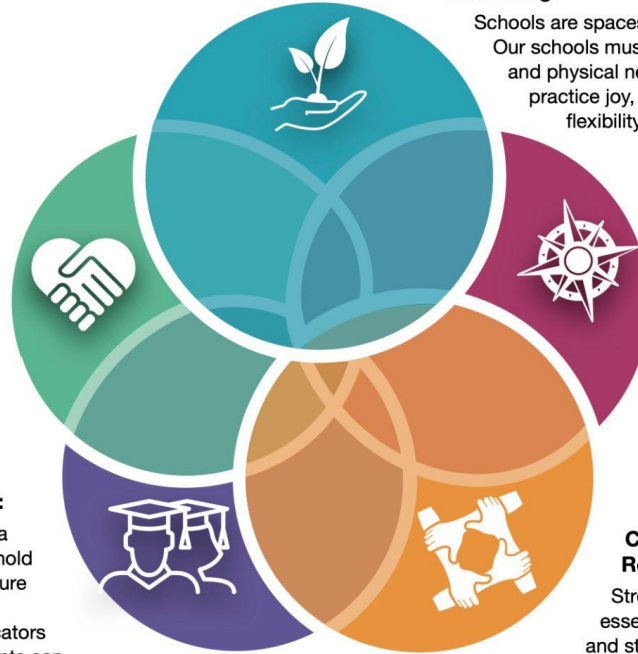
MISSION: WCUUSD exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

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.

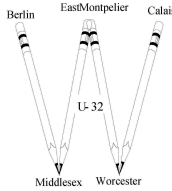
Transparent and Responsible Leadership:

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:

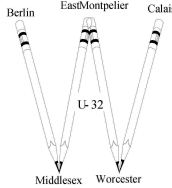
Strong, positive relationships are essential to our schools, communities, and students. We nurture connections among people and places. The community is engaged in our schools and our students are engaged in the local and global community.

Goals of the Strategic Plan



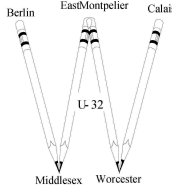
- 1. Build and nurture a culture of well-being and inclusivity.**
- 2. Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum, and varied educational opportunities.**
- 3. Foster and commit to responsible leadership that engages the community and communicates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

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.*

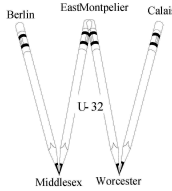
The FY27 Budget



In a three elementary school model this budget allows:

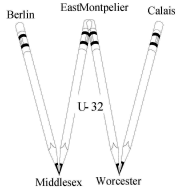
- 1. Intervention and support for students: Full-time nurses, school counselors, and librarians with the addition of school counseling FTEs to provide proactive functional skills instruction.**
- 2. Conversion of Behavior positions in Berlin and East Montpelier into Assistant Principal positions that support supervision of the larger staffs and more capacity for students and families.**
- 3. More stable classroom configuration; both size and grade-levels**

The FY27 Budget continued



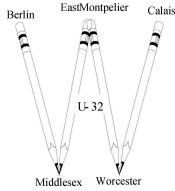
- **Expanded PreK from 4 to 5 half-days with optional full day care opportunities**
- **Per-pupil expenditures remain below the spending threshold**
- **Reductions in staff at U-32 due to enrollment decline**
- **Reduction of Director of Student Services at U-32**
- **Reduction of \$446,000 in non-salary items at U-32 (supplies, athletics, late buses, summer curriculum work, stipends)**

Staffing Changes



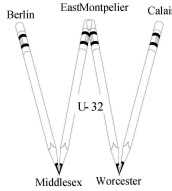
| Staffing Role | Current Total | Budget 3 Total | Change |
|------------------------------|---------------|----------------|--------|
| Principal | 5.7 | 4.0 | -1.7 |
| Assistant Principal/Director | 3.0 | 4.0 | +1.0 |
| Behavior ESP/Dean/Teacher | 7.0 | 5.0 | -2.0 |
| Admin Assistant | 11.7 | 10.3 | -1.4 |
| Classroom Teachers | 91.7 | 82.9 | -8.8 |
| PE/Health | 3.2 | 3.0 | -0.2 |
| Interventionist | 17.8 | 15.0 | -2.8 |
| Librarian | 4.3 | 5 | +0.7 |
| Nursing | 5.0 | 4.4 | -0.6 |
| School Counselors | 8.6 | 9.8 | +1.2 |
| Social Worker | 1 | 0 | -1 |
| Custodial | 25.8 | 24.3 | -1.5 |

Contingency Planning



- **A four or five elementary school model will require the district to take the resources of the three school model and distribute them across all schools.**
- **Reductions at U-32 remain**
- **Any further reductions in spending will require reductions in programs and services.**

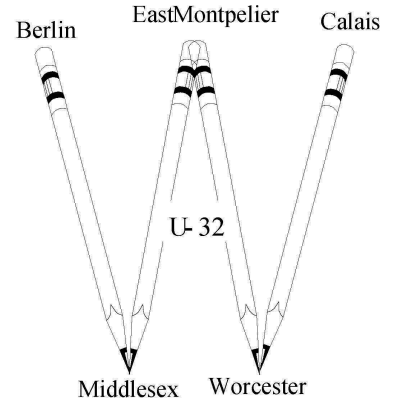
Budget Constraints and Future Implications



- **Declining Enrollment and the reduction in our LTW ADM**
- **Spending Threshold**
- **Contractual increases, Health Care, and Inflation**
- **Any caps on spending coupled with a continued drop in enrollment will continue to create pressure on our future budgets.**

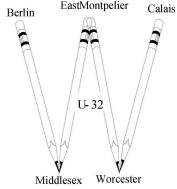


FY 27 Budget Projections





WCUUSD General Fund: FY 2026-2027 Draft #3



Expenditures

FY 2026 = \$43,225,002
 FY 2027 = \$43,115,896
 \$ Decrease = -109,106
 % Difference = -0.25%



Revenues

FY 2026 = \$7,021,150
 FY 2027 = \$6,934,032
 \$ Increase = -\$87,118
 % Difference = -1.24%



Net Education Spending

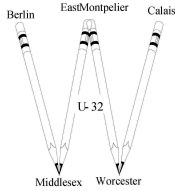
FY 2026 = \$36,203,852
 FY 2027 = \$36,181,864
 \$ Decrease = -\$21,988
 % Difference = -0.06%

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.

PROJECTED NET EDUCATION SPENDING DRAFT #3



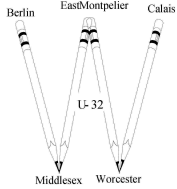
\$36,181,864 **0.06% decrease from prior year**

- Meets most of the programmatic goals set by the Board.
- Meets most of the financial goals set by the Board.
 - ▷ Is under the excess spending threshold
 - ▷ 6.75% increase in per pupil spending instead of 5%



WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027



COMMON LEVEL OF APPRAISAL: CHANGE FROM FY 2025-2026 TO FY 2026-2027

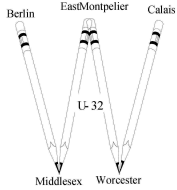
| Towns | Statewide Adjusted CLA FY 25-26 | Statewide Adjusted CLA FY 26-27 | CLA CHANGE |
|------------------------|------------------------------------|------------------------------------|------------|
| Berlin | 93.12% | 91.44% | -1.68% |
| Calais | 86.62% | 76.94% | -9.68% |
| East Montpelier | 85.12% | 77.22% | -7.90% |
| Middlesex | 90.28% | 80.29% | -9.99% |
| Worcester | 80.97% | 147.08%* | +66.11% |

***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 #3

| Towns | Statewide Adjusted CLA FY 26-27 | Estimated Tax Rates FY 26-27 Draft #3 | Post Legislative Session Tax Rates FY 25-26 | \$ Increase / Decrease | Increase / Decrease Per \$100K Home | % Increase / Decrease |
|-----------------|---------------------------------|---------------------------------------|---|------------------------|-------------------------------------|-----------------------|
| Berlin | 91.44% | \$1.9354 | \$1.9079 | +\$0.0275 | +\$27.50 | +1.44% |
| Calais | 76.94% | \$2.3001 | \$2.0510 | +\$0.2491 | +\$249.10 | +12.15% |
| East Montpelier | 77.22% | \$2.2918 | \$2.0872 | +\$0.2046 | +\$204.60 | +9.80% |
| Middlesex | 80.29% | \$2.2041 | \$1.9679 | +\$0.2362 | +\$236.20 | +12.00% |
| Worcester | 147.08%* | \$1.2032 | \$1.2483 | -\$0.0451 | -\$45.10 | -3.61% |

Factors Used:

LTW ADM = 2,219.40(current estimate)

CLA - Statewide Adj by Town

Property Yield = \$9,212 (after statewide adjustment)

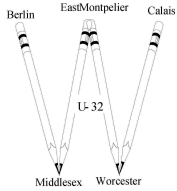
Spending Per LTW ADM = \$16,302.54

Equalized Homestead Tax Rate = \$1.7697



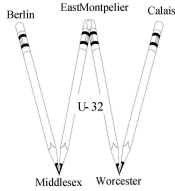
WCUUSD TAX RATE PROJECTIONS

FY 2026 - 2027 DRAFT #3



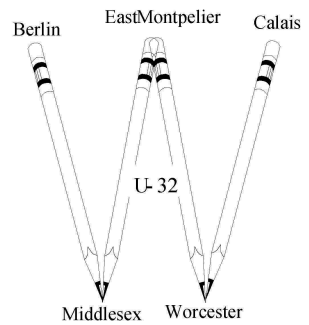
| Town | FY 26 Tax for \$100,000 Home | Estimated FY 27 Draft #3 Tax for \$100,000 Home | \$100,000 Home | \$200,000 Home | \$300,000 Home |
|-----------------|------------------------------|---|----------------|----------------|----------------|
| Berlin | \$1,908 | \$1,935 | +\$28 | +\$55 | +\$83 |
| Calais | \$2,051 | \$2,300 | +\$249 | +\$498 | +\$747 |
| East Montpelier | \$2,087 | \$2,292 | +\$205 | +\$409 | +\$614 |
| Middlesex | \$1,968 | \$2,204 | +\$236 | +\$472 | +\$709 |
| Worcester | \$1,248 | \$1,203 | -\$45 | -\$90 | -\$135 |

Budget Next Steps



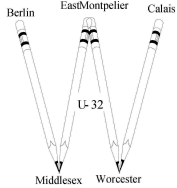
- **Board adopts the final budget to be warned for the vote in March.**
- **The School Board continues to work to inform and engage the community in the budget process.**

QUESTIONS? DISCUSSION





LTW ADM & DRAFT #3



Long Term Weighted Average Daily Membership (LTW ADM)

FY 2026 = 2,370.68

FY 2027 = 2,219.40 (certified)

Decrease = -151.28 (\$2,491,582 allocation reduction)

% Decrease = -6.38%

Local Spending / LTW ADM

FY 2026 = \$15,272

FY 2027 = \$16,303

\$ Increase = +\$1,031

% Increase = +6.75%

Local Spending / LTW ADM vs. Excess Spending Threshold

Local Spending / LTW ADM = \$16,303

Excess Spending Threshold = \$16,470

Below the Threshold = \$167 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 6.75% change in per pupil spending must be included in the budget warning.