

MMMUSD | CESU

2017-18 Budget Proposal to the MMMUSD/CESU Board

Budget Information: Found at www.cesuvt.org

Sections

- **16-17 Budget Development Process**
- **Budget Development Goals and Components**
- **Fiscal Targets**
- **Enrollment and Class Size**
- **17-18 Budget Drivers**
- **Reductions and Additions**
- **Budget Summary**
- **Tax Rate Summary**

17-18 Budget Process

- Goals & Fiscal Targets Established by Administration and Board
- District and School-based Budget Planning
- Analysis of Enrollment, Students' Needs, Resources and Staffing
- Administrators Report on Educational Trends, Challenges, & Priorities
- CESU Directors Provide Budget Information and Recommendations
- Draft Budgets Presented to Finance Committee for feedback
- Presentation of the 2017-18 Budget to Finance Committee
- Presentation of the 2017-18 Budget to MMMUSD/CESU Board
- Finance Committee approves recommended 2017-18 Budget Proposals - Brings to Full Board as a Seconded Motion
 - MMMUSD/CESU Board approves 2017-18 Budget Proposals and Annual Meeting Warning

Process: Months of Evaluation, Analysis and Planning

2017-2019 Budget Goals

- CESU and MMMUSD budgets shall support **improved quality of education** to all PreK-12 students at a cost the **community can afford**
- Advance learning opportunities that enable students **to meet or exceed** district, state and Individual Education Plan objectives and standards
- Realize additional **cost efficiencies and educational opportunities** made available as a result of the merger
- Maintain facilities that are **safe and efficient, support high quality learning and instruction** and **reflect current conditions**
- Graduate students who have the necessary **knowledge, skills, work ethic and confidence** to fulfill their personal aspirations and contribute meaningfully to their communities as adults



MMMUSD-CESU 2017-18 Fiscal Targets

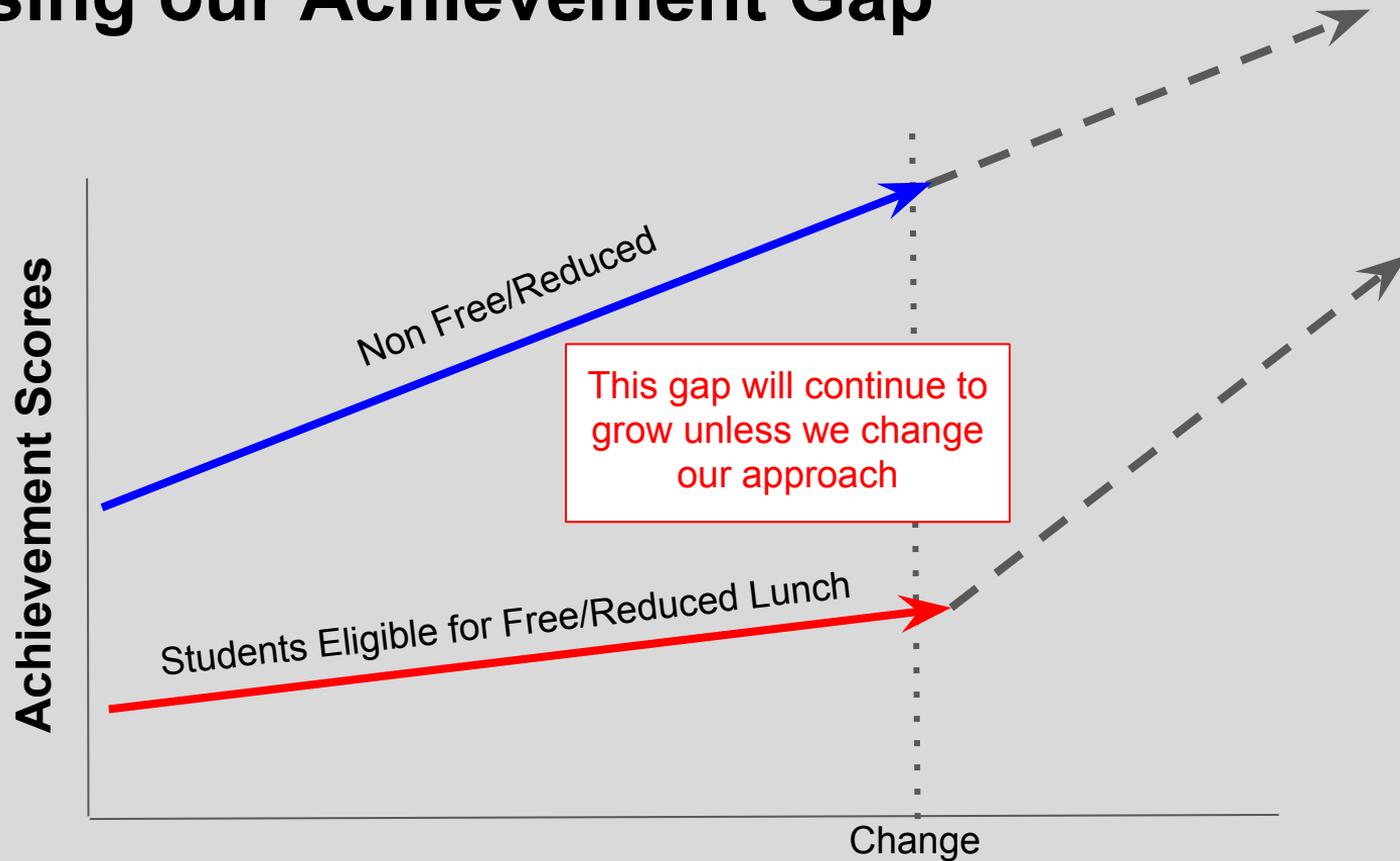
Category	2017-18 Target
Ed Spending per Equalized Pupil <i>Ratio of expenditures to pupils per state formula</i>	< 2.5% Increase
Overall Budget <i>Sum of all district expenditures</i>	< 2.5% Increase
District Tax Rate <u>before</u> CLA <i>Estimated homestead tax rate per state formula</i>	< 2.0% Increase
School-based budgets <i>Sum of all expenditures managed at local school level</i>	< 2.5% Increase
CESU Assessment <i>District's share of special ed, transportation, central office</i>	< 2.5% Increase
Per Student Spending <i>Ratio of expenditures to pupils (budget / headcount)</i>	< 3.0% Increase
Student to Teacher Ratio <i>Average number of students assigned to classroom teachers</i>	VT Standards K-3 <20:1, 4-12 <25:1
Energy Usage Cost <i>Cost of fuel and electricity consumed</i>	> 5% Decrease

2017-18 Budget Considerations

- **Efficiencies and Savings**
 - Sharing and aligning resources
 - Balancing system
 - Optimizing staff and resources
 - Examining and realizing opportunities through attrition
- **Facilities and Capital Investment**
 - UID/BRMS Parking lot - safety, repair and space
 - HVAC
- **Close the achievement gap for low SES students**
 - Increase summer and afterschool Opportunities for economically disadvantaged students
- **Student-centered, creative and flexible learning environments**
- **Provide high quality professional development**
- **Community Input**



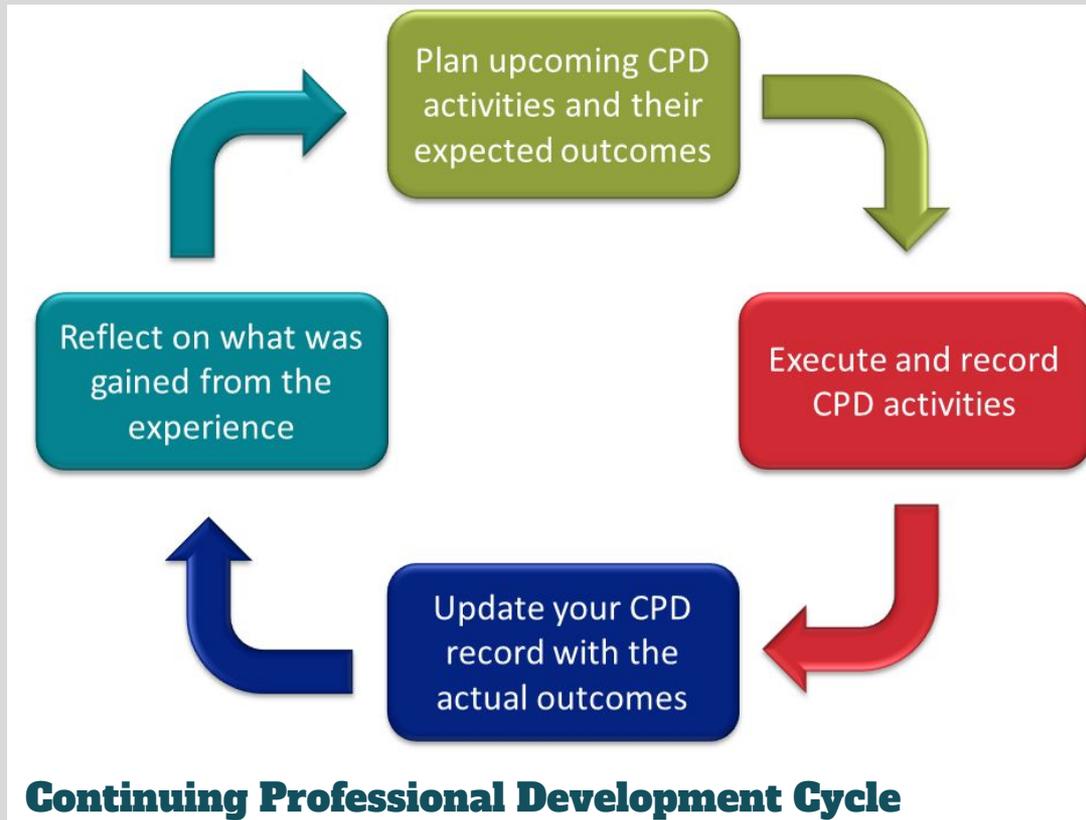
Closing our Achievement Gap



We need researched, embedded, intentional professional development

Specific, Sustainable, Focused - Professional Development

Our work involves going deeper, focusing on learning and growing. This is an iterative process. This takes time, a variety of approaches and constant re-visiting. We use state and nationally recognized trainers, researched-based programs and empirically sound embedded training. We have and will continue to see growth for all our learners.



Great Schools Excel In Supporting Educators

MMMUSD's Investment in Goals

Goal

2017-2018 Investment

Close Achievement Gap

- **\$25,000 Summer and Afterschool Opportunities for Low SES Students**
- **\$40,000 Full-Day PreK**
- **\$401,750 School-Based Services (in budget)**

Improve Quality of Education and Prepare Graduates For Success

- **\$214,219 Professional Development (in budget)**

Maintain Safe, Efficient and Effective Facilities

- **\$100,000 Transfer to Capital Reserve Fund from Debt Service**
- **\$100,000 Transfer to Buildings and Maintenance from Debt Service**

Improved Quality of Education and Prepare Students for College and Careers

- **\$30,000 Literacy Initiative**

Realize Educational Opportunities

- **\$10,500 Language Immersion program**

Advance Programs That Enable Students to Meet Individual Education Plan Objectives

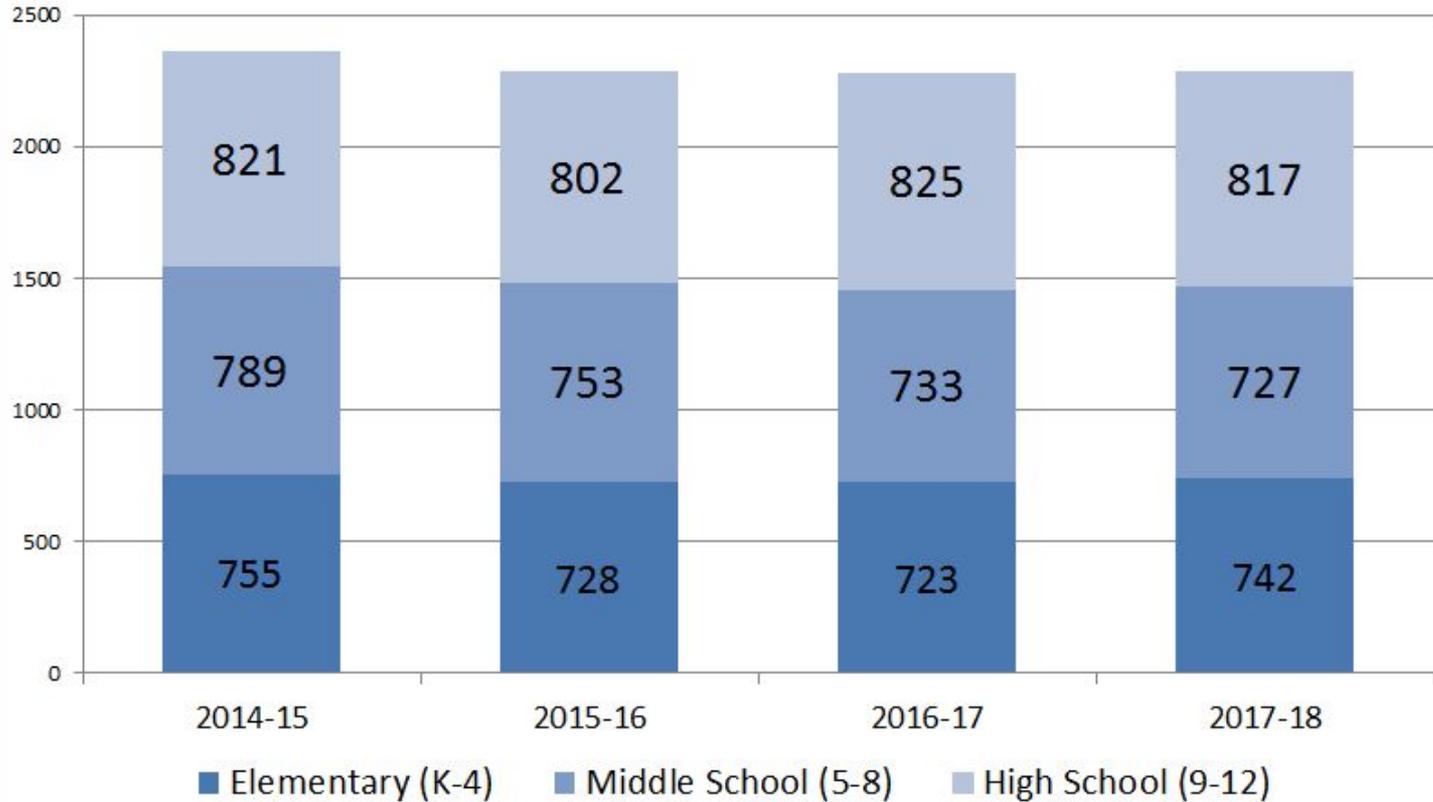
- **\$465,866 School-Based Special Education Services and Supports**

MMMUSD-CESU 2017-18 Fiscal Targets

Category	2017-18 Result	2017-18 Target	Prior Year Basis	Prior Year Result
Ed Spending per Equalized Pupil <i>Ratio of expenditures to pupils per state formula</i>	1.77% \$15,428	< 2.5% Increase	\$15,161	+ 2.91%
Overall Budget <i>Sum of all district expenditures</i>	2.45% \$44,224,649	< 2.5% Increase	\$43,258,293	+ 0.62%
District Tax Rate <u>before</u> CLA <i>Estimated homestead tax rate per state formula</i>	-0.77% \$1.4912	< 2.0% Increase	\$1.5027	+ 2.57%
School-based budgets <i>Sum of all expenditures managed at local school level</i>	1.37% \$27,780,926	< 2.5% Increase	\$27,486,438	-0.02%
CESU Assessment <i>District's share of special ed, transportation, central office</i>	6.63% \$6,880,162	< 2.5% Increase	\$6,452,129	+3.05%
Per Student Spending <i>Ratio of expenditures to pupils (budget / headcount)</i>	1.68% \$16,668	< 3.0% Increase	\$16,393	+2.23%
Student to Teacher Ratio <i>Average number of students assigned to classroom teachers</i>	VT Standards 17.3:1 - 20.0:1	VT Standards K-3 <20:1, 4-12 <25:1	VT Standards	VT Standards
Energy Usage Cost <i>Cost of fuel and electricity consumed</i>	5.24% \$19,000	> 5% Decrease	N/A	N/A

Budget Targets: Green met, Red not met

Enrollment Trends in MMMUSD



No Decline in K-12 Enrollment in 2017-18

Average Class Sizes K-12

Grades K-12 Staff/Student Information (Does not include PK)

School	2016-17			Projected 2017-18		
	# Classroom Teachers	K-12 Enrollment (Fall Enrollment)	Average Class Size	# Classroom Teachers	K-12 Enrollment	Average Class Size
Smilie Memorial School	4.0	67	16.8	4.0	71	17.8
Jericho Elementary	14.0	241	17.2	14.0	242	17.3
Richmond Elementary	12.0	223	18.6	12.0	233	19.4
Underhill ID Elementary	5.0	96	19.2	5.0	96	19.2
Underhill Central	5.0	106	21.2	5.0	100	20.0
Browns River Middle	21.0	406	19.3	21.0	402	19.1
Camels Hump Middle	18.0	327	18.2	18.0	325	18.1
Mt. Mansfield Union High School	44.6	825	18.5	44.6	817	18.3

***VT Education Quality Standard: K-3 average <20 per class; 4-12 <25 per class**

2017-18 Budget Drivers

+/-	Description	\$ Change	% Change
+	Special Education - Increase in students with intricate learning, health and emotional needs	\$1,096,800	12.2%
+	Salary & Wages	\$364,104	2.2%
+	Food Service	\$45,000	115.4%
+	PreK Expansion Grant - Local Support	\$40,000	NA
+	Literacy Initiative - additional books	\$30,000	16.1%
-	Transportation - Applied surplus	(\$34,673)	-1.9%
-	Short Term Interest	(\$98,215)	-61.5%
-	Technical Education - fewer students	(\$114,272)	-9.4%
-	Capital Project - removed one time addition in FY17	(\$300,000)	NA
+	Other net changes	<u>\$27,612</u>	NA
	*Debt service budget for retiring bond repurposed to Transfer to Capital Reserve and Repair/Maintenance		
	Total Net Increase	\$1,056,356	2.45%

Budget Drivers: Areas that have the greatest influence in increasing or decreasing the budget

Special Education Cost Drivers

Description	\$ Change	% Change
Salaries & Benefits	\$240,260	4.30%
Instructional Services (I-Team, Nine East, VABVI)	\$49,250	102.18%
Howard Center Autism & Behavioral Services	\$294,291	166.27%
Tuition to Independent Schools	\$264,300	33.54%
Health Services (Staff and contracted nursing)	\$54,219	98.58%
Occupational Therapy	\$24,776	20.37%
Physical Therapy	\$24,087	37.51%
Transportation (Individual transportation to Independent Schools)	\$25,883	16.17%
Early Childhood Special Education (EEE)	\$19,243	2.92%
Other Net changes	\$20,324	NA
Total Net Increase	\$1,016,633	10.59%

Budget Drivers: Areas that have the greatest influence in increasing or decreasing the budget

Personnel Reductions

School	Description
Jericho Elementary	1.0 FTE General Aide
Richmond Elementary	1.0 FTE General Aide
Camel Hump Middle School	0.1 FTE Physical Education Teacher
UID Administration	Reduced 21 Contract Days

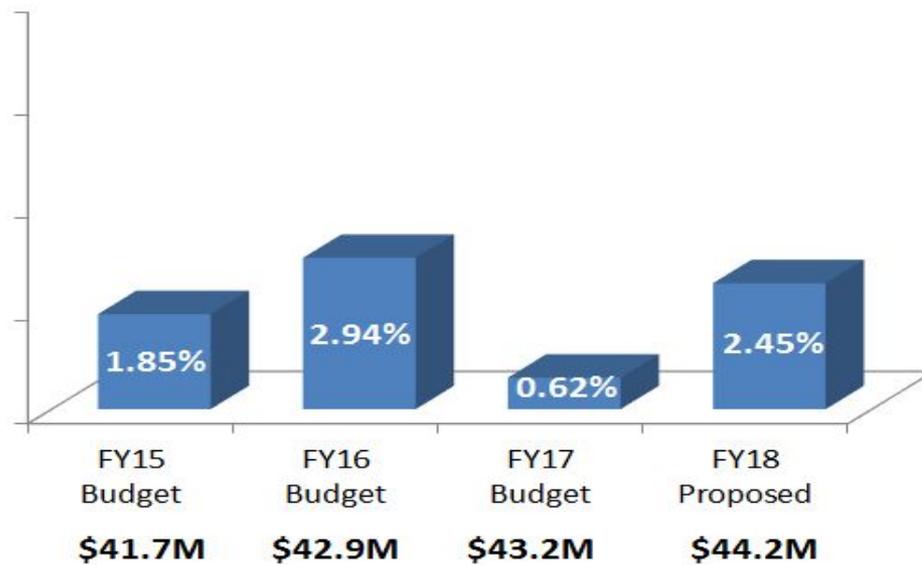
Additions

MMMUSD	0.2 FTE Foreign Language Immersion Coordinator
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1.0 FTE = One Full Time Equivalent Position

Expenditures Summary

FY16 Actuals	FY17 Budget	FY18 Proposed	\$ Change	% Change
\$43,175,065	\$43,168,292	\$44,224,649	\$1,056,356	2.45%



Expenditures for FY15 are the sum of former districts' budgets

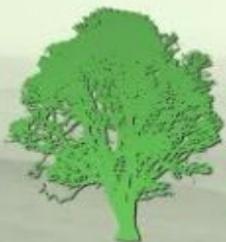
MMMUSD Homestead Tax Rate *Projections*

		<u>FY 17</u>	<u>FY 18</u>	<u>% Change</u>
Education Spending (excl Huntington 5-12)		\$33,433,803	\$33,627,030	0.58%
Equalized Pupils (EP)	÷	2,200.74	2,180.25	-0.93%
Education Spending/EP	=	\$15,160	\$15,428	1.77%
<i><u>Estimated Property Yield</u></i>	<i><u>÷</u></i>	<i><u>9,701</u></i>	<i><u>10,076</u></i>	<i><u>3.87%</u></i>
<i><u>Estimated Spending Adjustment</u></i>	<i><u>=</u></i>	<i><u>156.27%</u></i>	<i><u>153.12%</u></i>	<i><u>-2.02%</u></i>
Property Dollar Equivalent Yield	X	\$1.00	\$1.00	0.00%
<i><u>Estimated Eq. Homestead Tax Rate</u></i>	<i><u>=</u></i>	<i><u>\$1.563</u></i>	<i><u>\$1.531</u></i>	<i><u>-2.02%</u></i>
Incentive	-	\$0.060	\$0.040	-33.33%
<i><u>Estimated Rate less merger incentive</u></i>	<i><u>=</u></i>	<i><u>\$1.503</u></i>	<i><u>\$1.491</u></i>	<i><u>-0.77%</u></i>

Estimated Eq. Homestead Tax Rate decreasing approximately \$.01 - subject to legislative change

Next Steps

- **Tonight:** Board members provide feedback to Administration
- **Jan 5, 2017:** Finance Committee reviews any updates and prepares final budget recommendation to Board
- **Jan 9, 2017:** Board considers approval of 2017-2018 Budget
- **Jan 23, 2017:** Board signs Annual Meeting Warning
- **Feb 2017:** Informational meetings and flyer sent to residents
- **March 7, 2017:** Budget Vote at Town Meeting

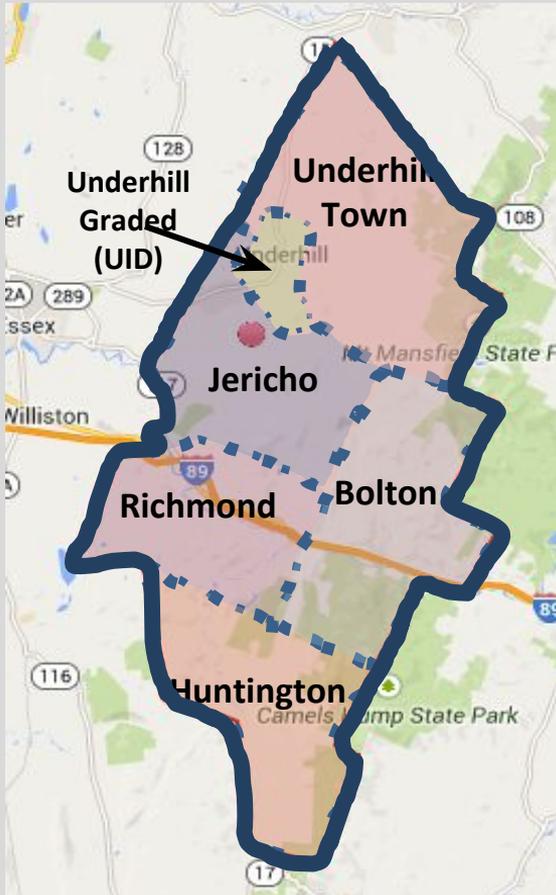


MT. MANSFIELD
MODIFIED UNION
SCHOOL DISTRICT | CESU

Budget Information: Found at www.cesuvt.org

Backup Charts

Mount Mansfield Modified Union School District/CESU



- **5 Towns**
- **5 Elementary Schools**
- **2 Middle Schools**
- **1 High School**
- **1 Central Office**
- **2389 Students (PreK-12)**

- *PK-12 for Underhill, Jericho, Underhill ID, Richmond and Bolton*
- *Grade 5-12 for Huntington*
- *CESU Includes Huntington PreK-4 and MMMUSD*
- *PreK-12 Enrollment in CESU 2,524*

MMMUSD was formally established on December 18, 2014

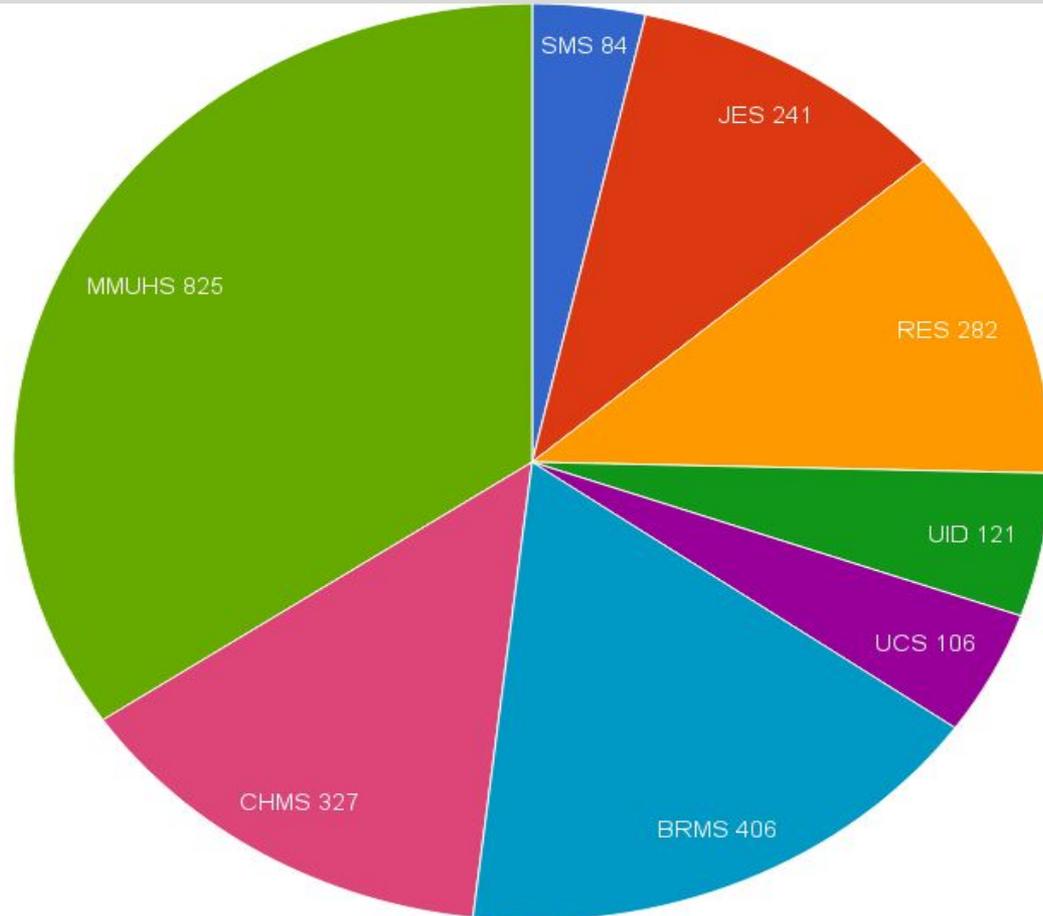


Finance Committee Members

Name	Town
Dave Clark	Huntington
Breck Knauft *	Huntington
Paul Susen	Huntington PreK-4 Representative
Edye Graning	Jericho
Michael Marks	Richmond
Lucinda Preston *	Richmond
Peter Geiss	Underhill Town
Beth Racine	Underhill Town
Kevin Campbell, Chair	Underhill ID
Konrad Graff	MMUHS Student Representative
Iris Lewis	MMUHS Student Representative

Asterisks *: Finance Committee Alternates

PreK-12 MMMUSD Enrollment - Fall 2016



MMMUSD FALL K-12 ENROLLMENT HISTORY BY SCHOOL

School	2014-15	2015-16	2016-17	Projected 2017-18
Smilie Memorial School	53	67	67	71
Jericho Elementary	242	234	241	242
Richmond Elementary	243	231	223	233
Underhill ID Elementary	99	93	96	96
Underhill Central	118	103	106	100
Browns River Middle	419	411	406	402
Camels Hump Middle	370	342	327	325
Mt. Mansfield Union High School	823	814	825	817
Total Grades K-12	2,367	2,295	2,291	2,286
Brewster-Pierce Memorial School	115	111	106	108