

FY25 First Branch Unified District Annual Meeting



Welcome & Introductions

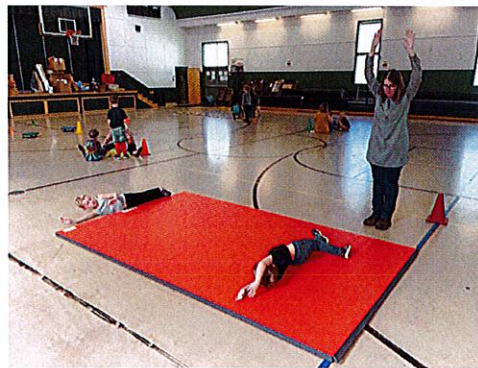
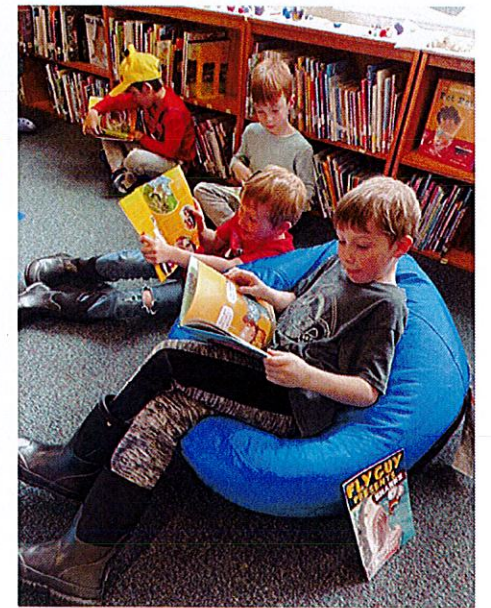
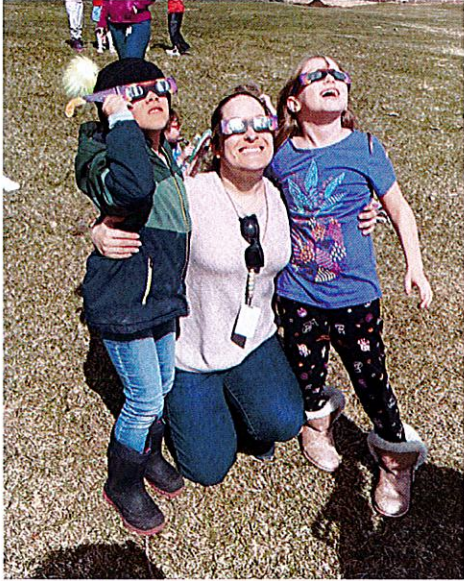
First Branch Board

Kathy Galluzzo, Chair
Susan Kay, Vice Chair
William Smith, Jr, Clerk
Maryann Caron, Director
Jacqueline Garran, Director
Alan Ackerman, Director


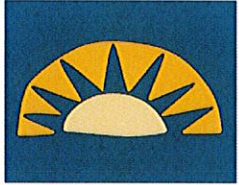

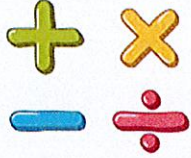

Administration

Jamie Kinnarney - WRVSU Superintendent
Tara Weatherell - Business Manager
Janet Cash - Principal
Dan Rivers - Associate Principal


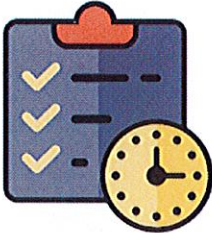








A Sampling of Our Focus and Work 23-24

				
<p>Leadership Team: Established regular meetings and times to address needs and concerns with MTSS Framework across campus and for each campus.</p>	<p>Responsive Classroom Is our researched based district wide system of classroom management. 16 Faculty/Staff complete various levels of RC.</p>	<p>PBIS Positive Behavior Intervention and Support provides universal support, and support to students in small groups and individually. SWIS tracks behavior infractions.</p>	<p>Mathematics: Bridges (-PreK-5th) -Connected Math (6-8th), were implemented with fidelity.</p>	<p>English & Language Arts: -Wilson Foundations K-4th - Grade, Decodable Text K-2, -Heggerty for phonemic awareness and phonics instruction - The Wilson Handwriting program was also used 4th-8th grade to assist in gap filling of skills due to COVID impact. -Structured literacy supports will now be the focus going into 2024-2025 for grades 4th-8th grade.</p>

Continued

					
<p>Experiential Learning</p> <ul style="list-style-type: none"> -Outdoor Classrooms -Field Trips -Hulbert Outdoor -Education Center i3rd-8th grade. learning targets -Ice Skating Rink at TCS -Ski Program 	<p>EST (Educational Support Team) Plans moved to TIP (Targeted Intervention Plan). Plans are reviewed every 6 weeks with teams.</p>	<p>SEL: Each week students have 1 class dedicated to the process of developing the self-awareness, self-control, and interpersonal skills that are vital for school, work, and life success.</p>	<p>Town Hall is a time for our student body to come together to present,celebrate , and try new experiences.T</p>	<p>Up For Learning: Students in grades 5th-8th grade continued work from last spring on First Branch Identify. Students collected data and drafted a mission and vision statement.</p>	<p>One Planet Programming at each school campus and is the place to be after school!</p>

First Branch: Staffing

K-4th (Tunbridge Central School) 2023-2024

- Class Sections: 2 sections at each grade level Kindergarten-4th grade
- Essentials: 1 Physical Education/Health teacher, .5 librarian, .5 Art Teacher, .4 Music Teacher, .4 Pathways Teacher.
- 1 Counselor, 1 Reading interventionist (*currently not filled*), 1 Math interventionist. 1 Reading Paraeducator, .5 Student Support Coordinator

5th-8th Grade (Chelsea Public School) 2023-2024

- 1 Team 5th-6th Grade with 3 core teachers (Math, Humanities, and Science.)
- 1 Team 7th-8th Grade with 3 core teachers (Math, Humanities, and Science.)
- Essentials: 1 Physical Education/Health Teacher, .5 Art Teacher, .6 Music Teacher, 1 Pathways Teacher, .5 Librarian
- 1 Counselor, .2 Reading Interventionist, .6 Math Interventionist, .5 Reading Intervention
- 1 Clara Martin Clinician, .5 Student Support Coordinator

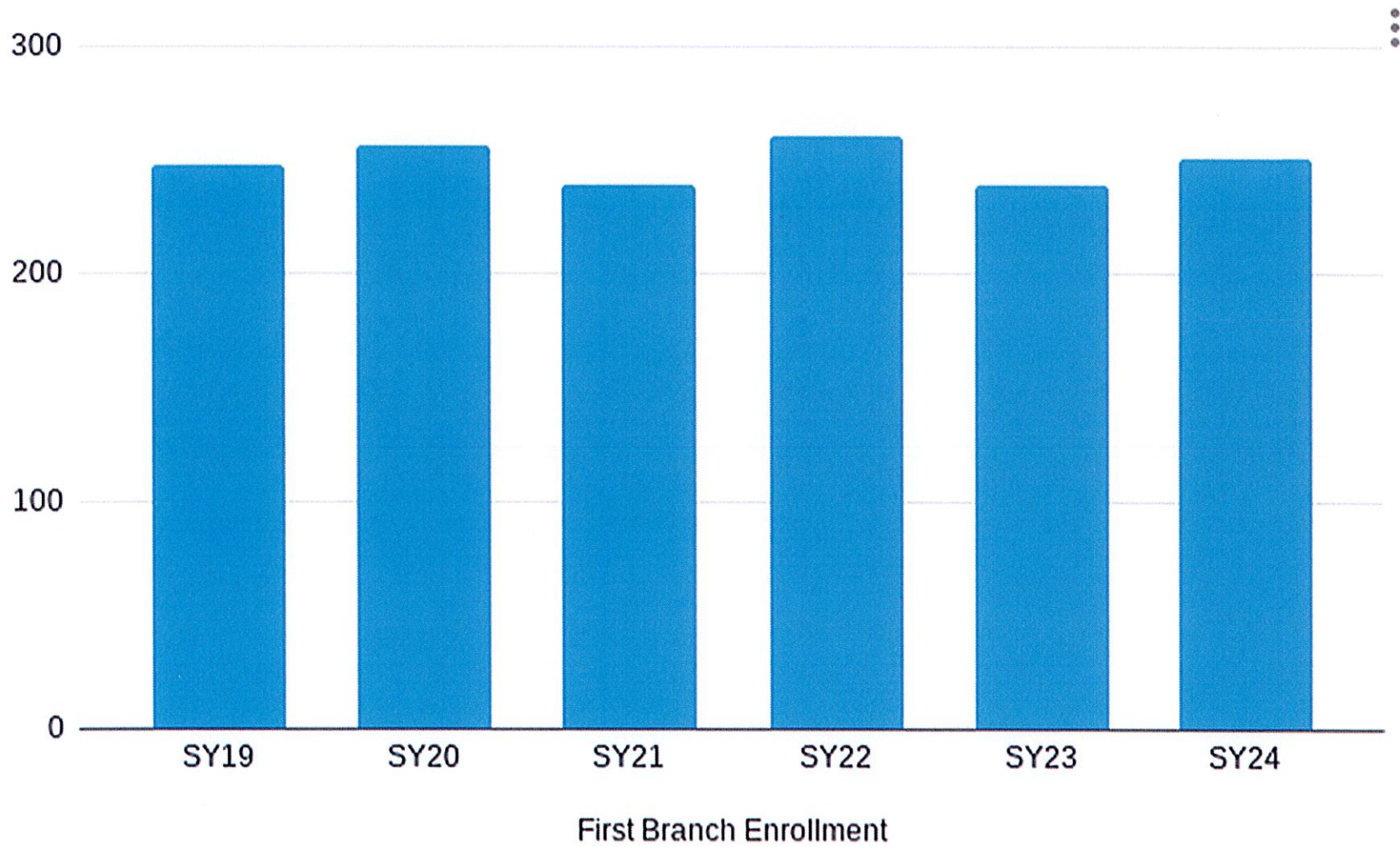
Faculty/Staff FBUD Updates 2024-2025:

- Reading Para K-4th and everything else on pause (Social Worker, Expanding Word Language and adding an additional Middle School Teacher

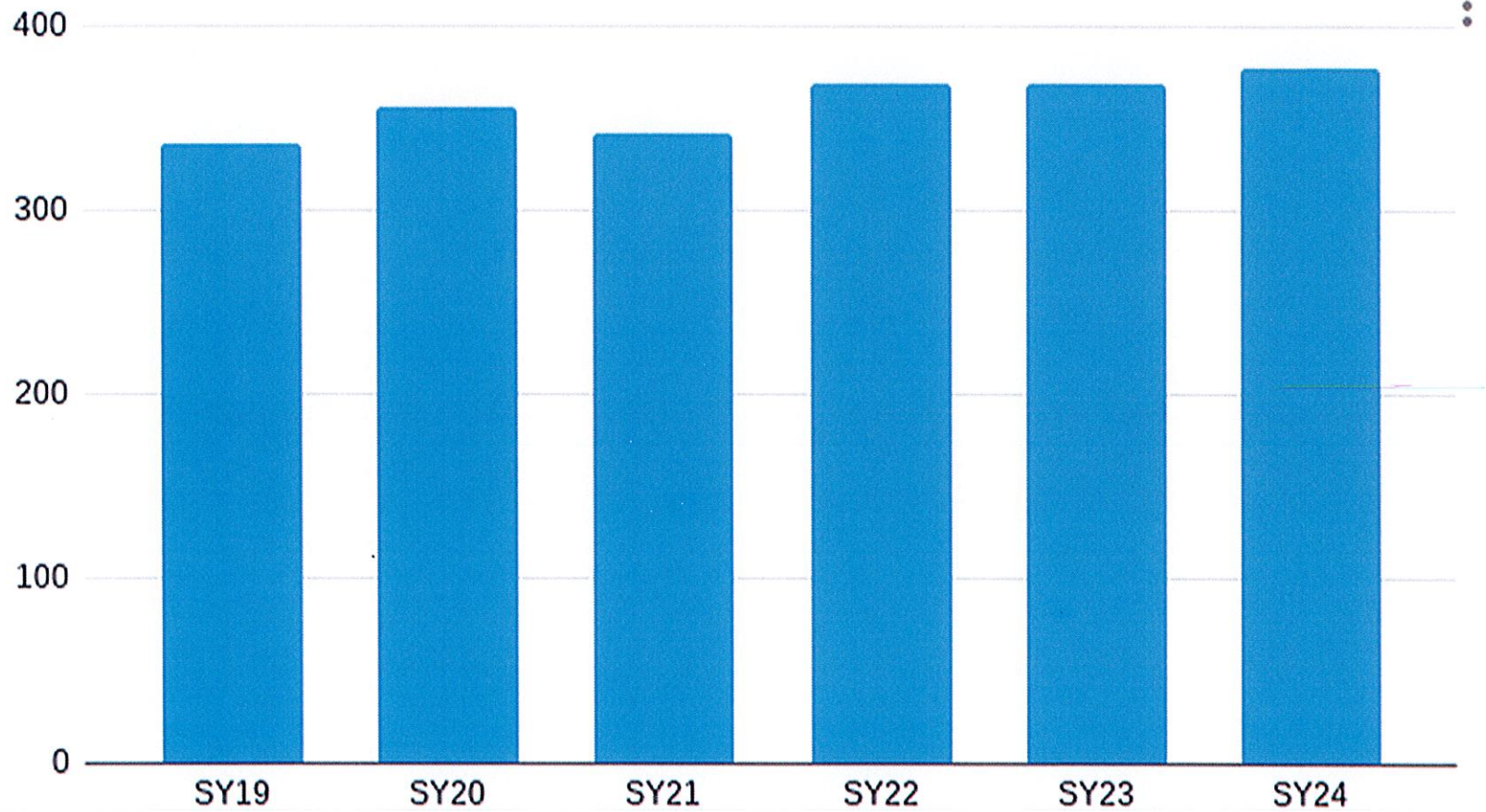
On-Site Enrollment

	2022-2023 (<i>Total 218</i>)	2023-2024 (<i>Total 239</i>)
PreSchool	0	21
TCS K	31	17
TCS 1st	31	31
TCS 2nd	24	28
TCS 3rd	23	27
TCS 4th	16	24
CPS 5th	25	16
CPS 6th	25	24
CPS 7th	24	26
CPS 8th	19	25

First Branch Enrollment

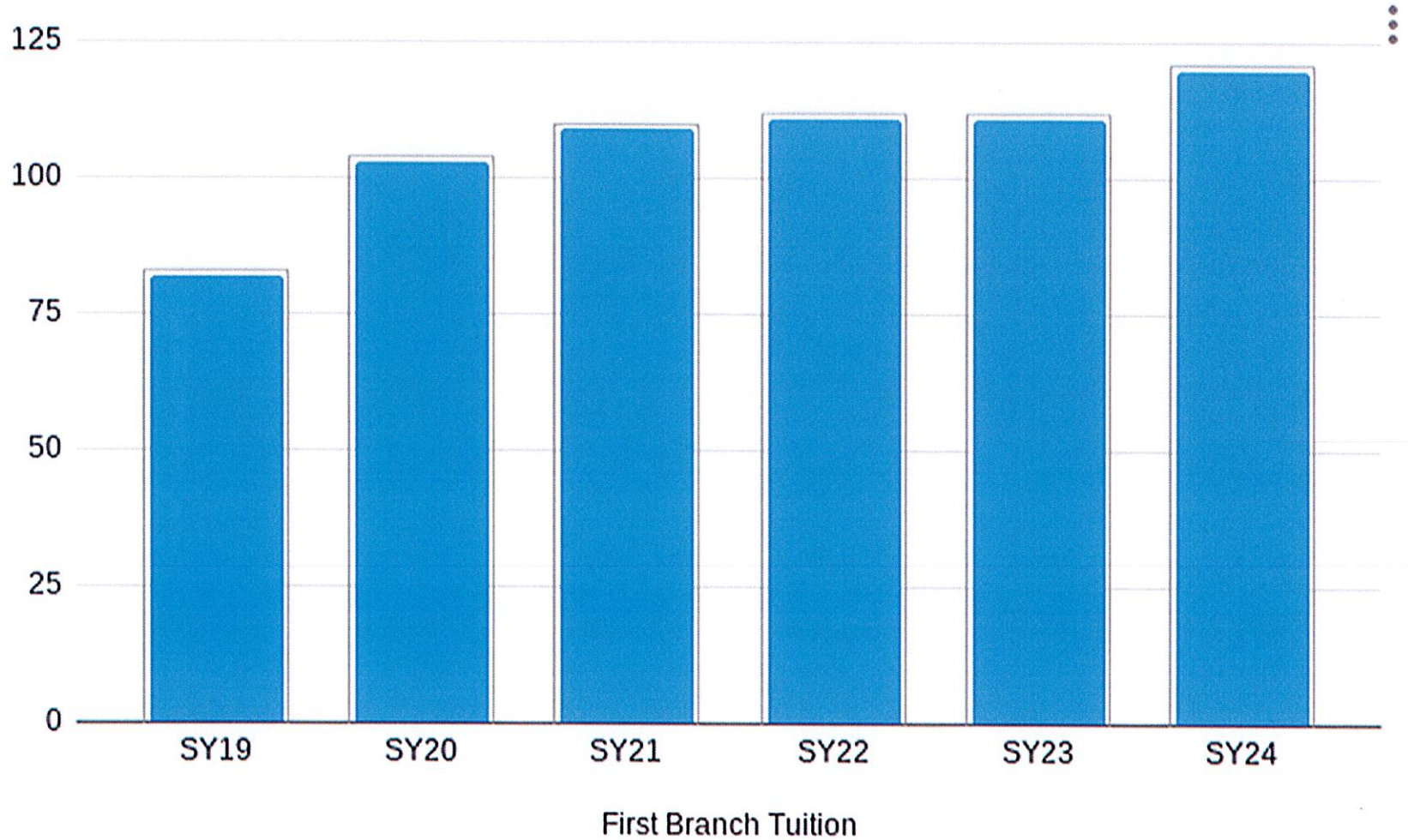


First Branch ADM (*Average Daily Membership*)



First Branch ADM

First Branch Tuition



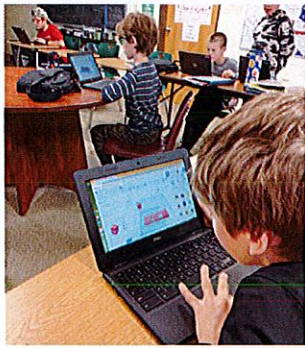


First Branch Preschool 2024-2025



- 2 Community Nights offered to share, discuss and inform Tunbridge and Chelsea community about the benefits of preschool. Families participated in activities, and joined us for dinner.
- **Benefits of Preschool:**
 - Preschool students can learn social and emotional skills prior to kindergarten.
 - Preschool students can participate in community based events.
 - Preschool students can have early learning experiences within math and literacy.
 - Preschool students can have early access to educational and community supports (counseling, occupational therapy, speech, etc).
 - Preschool students can have the opportunity for families to be on the same district schedule PreK-8th grade.
 - Families can depend on consistent educational childcare.
 - Preschool students with special needs can remain in First Branch.
- **Program Projections for 2024-2025:**
 - 2 classes of 13 students at Chelsea Public School, this leaves 4 remaining spots for move in or students that turn 3 during the school year.

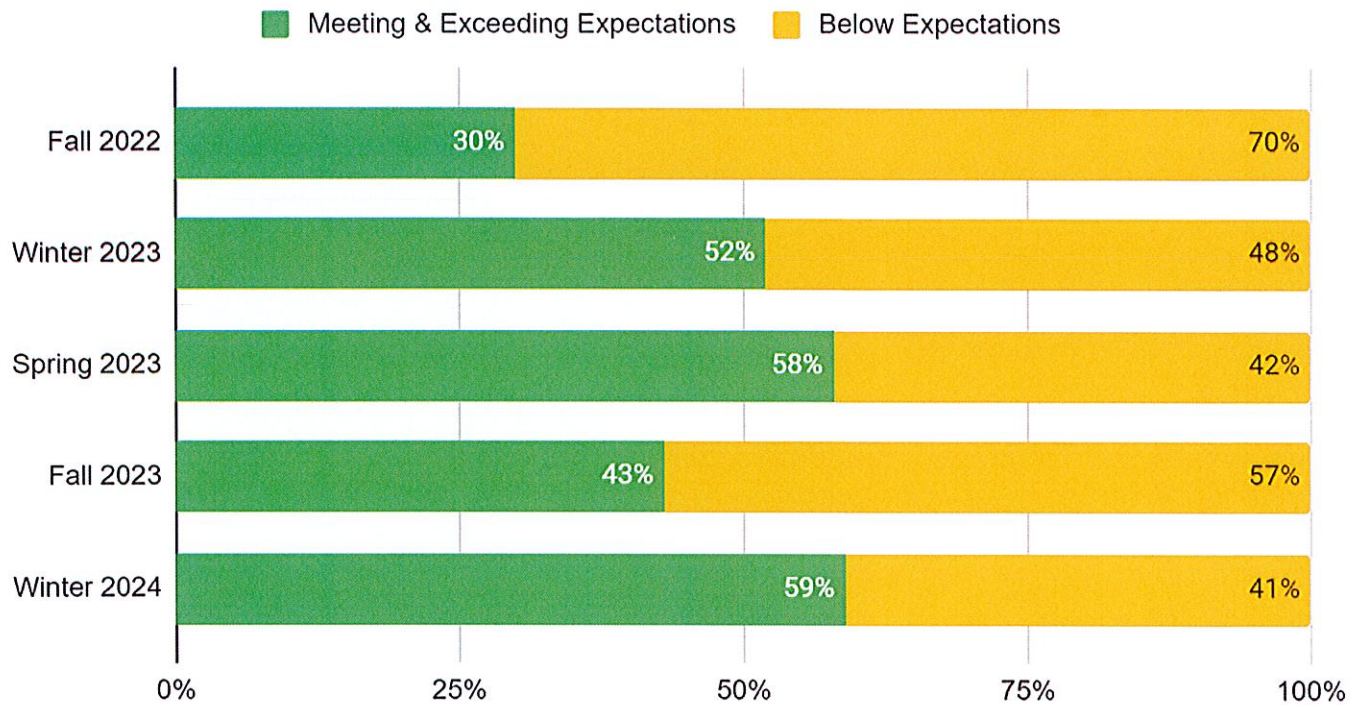
Roads to Success



Ready, Open-Minded, Allied, Determined, Safe

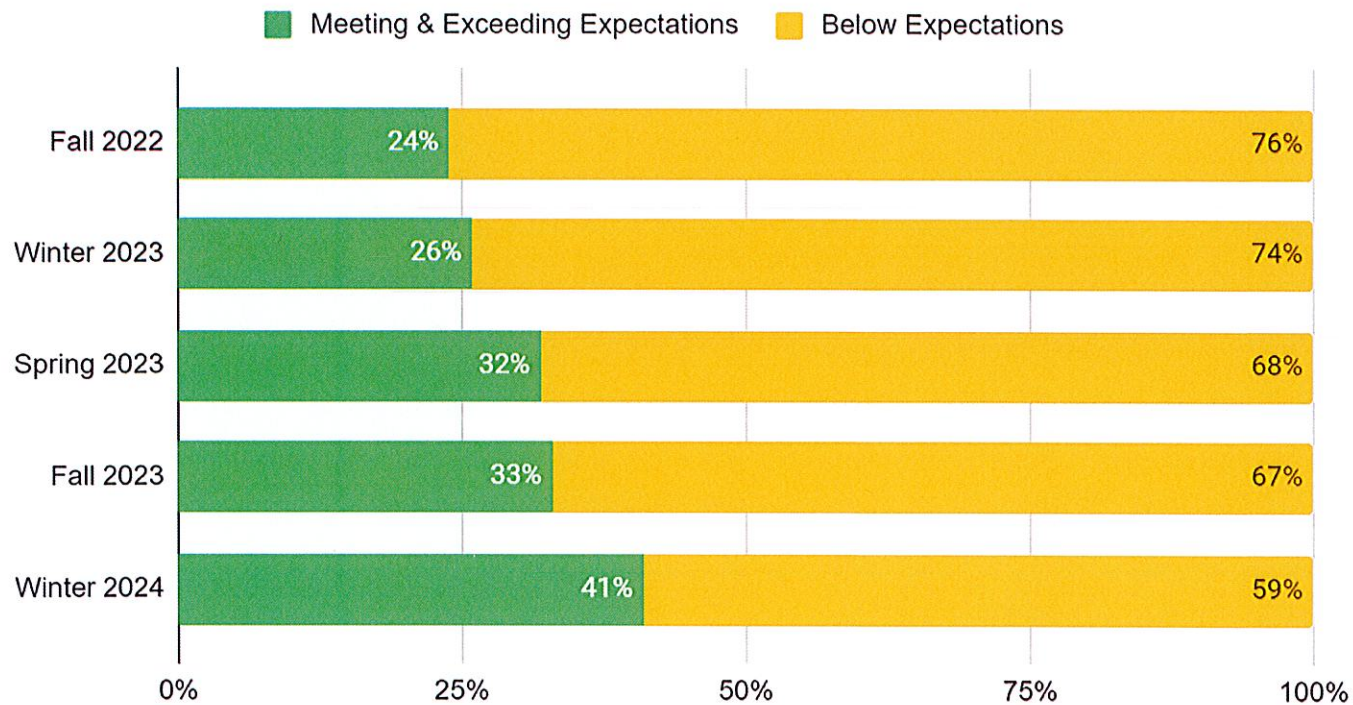
Academic Progress: Mathematics

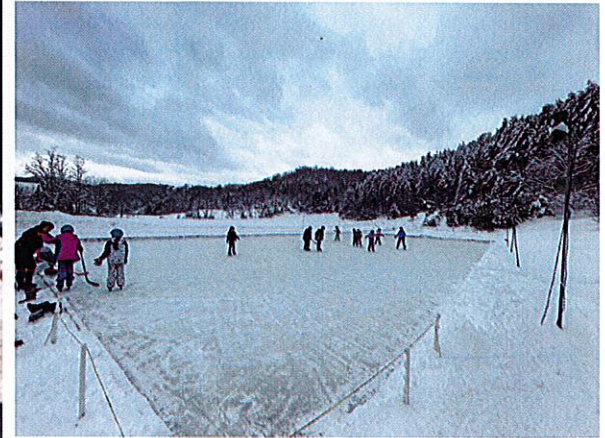
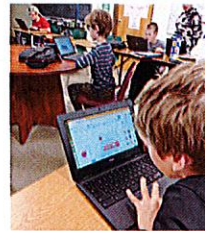
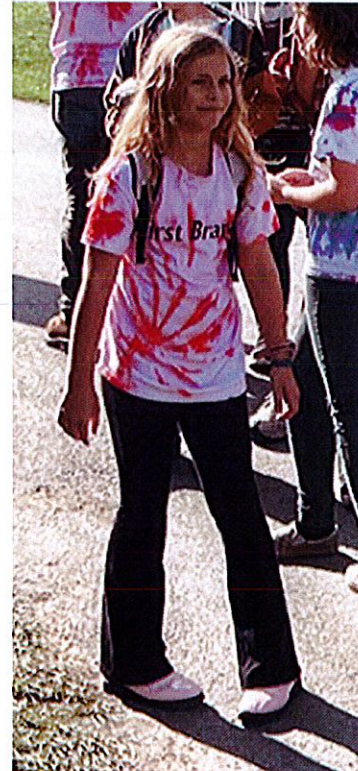
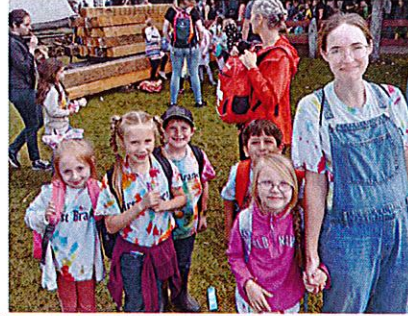
Mathematics Achievement (Fall 2022 - Winter 2024)



Academic Progress: English Language Art/Literacy

English Language Arts Achievement (Fall 2022 - Winter 2024)





2024-2025 BUDGET

What changes does this budget support?

- Current Staffing plus the following change:
 - Increase of 1.0 FTE Paraeducator

Difference between prior budget to revised budget:

- Removed 1x purchase of curriculum materials of \$25,000
- Removed .3 FTE increase in World Language to .5 FTE; maintaining current .2 FTE in World Language
- Removed addition of a social worker; will continue contract with Clara Martin
- Removed \$410,000 1x transfer to Capital Project Funds in original budget draft

FY25 Budget increases after removal of previously reviewed expenditures

Secondary Tuition	\$346,893	49%
PreSchool Tuition for students attending other PreSchools	\$81,564	12%
Cost Increases	\$275,008	39%
Total	\$703,465	100%

SECONDARY ANNOUNCED TUITION RATES

SCHOOL DISTRICTS	2023-2024	2024-2025	DIFFERENCE
THE SHARON ACADEMY	\$19,425	\$20,900	\$1,475
HARTFORD MIDDLE & HS	\$20,800	\$22,000	\$1,200
WHITE RIVER VALLEY HS	\$18,500	\$19,900	\$1,400
THE THETFORD ACADEMY	\$22,430	\$23,890	\$1,460
SPAULDING (BARRE UNIFIED)	\$18,500	\$18,500	\$0
ST JOHNSBURY ACADEMY	\$21,900	\$23,425	\$1,525
PAINE MOUNTAIN SCHOOL	\$17,500	\$18,500	\$1,000
U32 (WASHING CENTRAL)	\$21,413	\$26,694	\$5,281
RANDOLPH (ORANGE SOUTHWEST)	\$21,031	\$25,257	\$4,226
HANOVER HIGH SCHOOL	\$23,568	\$23,944	\$376
STATE AVERAGE FOR INDEPENDENT OR PRIVATE	\$18,266	\$19,774	\$1,508

Budget Overview

	FY24	Proposed FY25	Change
Expenditure Budget	\$7,683,387	\$8,386,852	\$703,465
Less Local Revenue	\$669,509	\$382,198	(\$287,311)
Act 68 Education Spending	\$7,013,878	\$8,004,655	\$990,777
Long Term Weighted Average (Previously Equalized Pupil 363.90)	589.75	668.55	78.8
Per Pupil Spending (using LTWA)	\$11,892.97	\$11,973.16	\$80.19

What is Act 127?

[Act 127 \(Act summary\)](#) is an act committed to improving equity across Vermont's schools by adjusting the school funding formula and providing education quality and funding oversight.

Specifically, the act adjusts the pupil weighting formula schools use to determine their long term weighted daily membership (formally known as equalized pupils) used in budget calculations.

OLD Weights

preK	0.46
Elementary K-6	1.00
Secondary 7-12	1.13
Poverty	0.25
Multilingual Learners	0.20



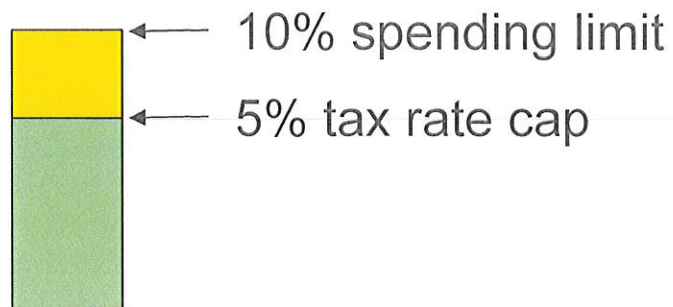
NEW Weights

preK	-0.54
Elementary K-5	0
Middle 6-8	0.36
Secondary 9-12	0.39
Poverty	1.03
Multilingual Learners <i>known as ELL in the law</i>	2.49
Sparsity <36 pop/sq mile	0.15
Sparsity 36<pop/sq mile	0.12
Sparsity 55<pop/sq mile	0.07
Small School <55 pop/sq mile, enrollment <100 students	0.21
Small School <55 pop/sq mile, enrollment >100, <250	0.07

* effective July, 2024 (FY '25)

Act 127 and the State Education Fund

To limit the tax rate increases for districts losing tax capacity as a result of Act 127, residential tax rate increases are capped at a 5% increase as long as per pupil spending increase is less than 10%. The State Education fund makes up the difference.



- Districts over the cap are incentivized to increase spending to the 10% limit since there was no tax rate impact.
- To raise the additional money, the state has to increase tax rates for districts under the 5% cap.
- Raising tax rates puts more districts above the 5% cap...

*This was all removed due to H850

Because this part of the law puts the State Education Fund in an untenable position, lawmakers passed H850 and the Ceiling/Cap were removed.

What happened with H.850?

- Provision to provide 5% equalized tax cap was removed.
- Districts that lost Tax Capacity due to Act 127 were provided with 1 cent decrease on tax rate for each percentage of capacity lost
 - FBUD did not lose capacity; no decrease provided

How do you calculate the Tax Rate?

Per Pupil Spending = (Spending - Revenue) / Long Term Weighted Average

$$\$8,386,852 - 382,198 = 8,004,655 / 668.55 = 11,973.16$$

Equalized Tax Rate = Per Pupil Spending / Yield

$$11,973.16 / 9,785 = 1.2236 \text{ (A reduction of 2.75 cents from FY24)}$$

Final Rate = Equalized Tax Rate / Common Level of Appraisal

$$\text{Chelsea: } 1.2236 / 69.96\% = 1.7490 \text{ an increase of 14.03 cents from FY24}$$

$$\text{Tunbridge: } 1.2236 / 79.50\% = 1.5391 \text{ an increase of 17 cents from FY24}$$

Implications of a Fluctuating Yield

Per Pupil Spending/Yield = Equalized Tax Rate

Per Pupil Spending 11,973.16/9,785 = 1.2236

FY25 Equalized Rate of \$1.2236

FY24 Equalized Rate = \$1.2511

Decrease of 2.75 cents

	Yield	Equalized Tax Rate	Change over FY24 Equalized Tax Rate
December 1st Letter	9,452	1.2667	.0156
January revised projection	9,171	1.3055	.0544
February revised projection	9,785	1.2236	(.0275)

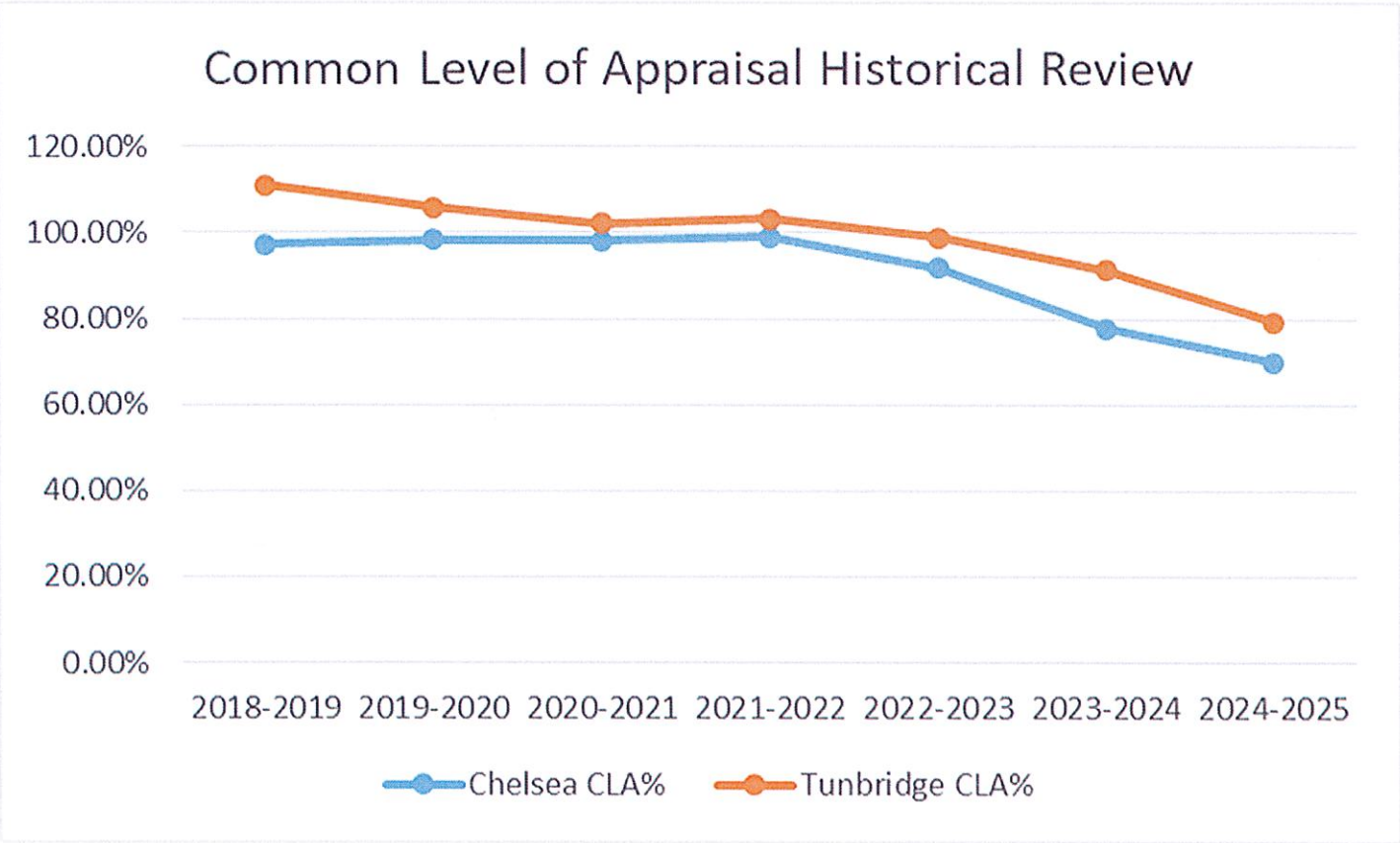
Common Level of Appraisal

- Comparison of Town Appraised values to recent actual sale prices
- Converts Equalized Tax Rate to final tax rate

$$\text{Tax Rate} = \text{Equalized Tax Rate} / \text{CLA}$$

	CLA	Tax Rate on Tax Bill
FY21	Chelsea 98.04% Tunbridge 102.23%	Chelsea 1.6282 Tunbridge 1.5615
FY22	Chelsea 98.91% Tunbridge 103.22%	Chelsea 1.6564 Tunbridge 1.5872
FY23	Chelsea 91.82% Tunbridge 98.92%	Chelsea 1.5161 Tunbridge 1.4073
FY24	Chelsea 77.77% Tunbridge 91.38%	Chelsea 1.6087 Tunbridge 1.3691
FY25	Chelsea 69.96% Tunbridge 79.50%	Chelsea 1.7490 Tunbridge 1.5391

Historical view of the Common Level of Appraisal



Summary and Implications

Using the February Yield	\$9,785
Change in Long Term Weighted Average	78.8
Change in Equalized Tax Rate	(.0275)
Change in Final Tax Rate (after CLA)	Chelsea .1403 Tunbridge .1700
Total Change in Final Tax Rate	Chelsea 8.72% Tunbridge 12.42%

Property Value	Chelsea Tax Bill Increase	Tunbridge Tax Bill Increase
\$100,000	140.33	170.05
\$250,000	350.83	425.12
\$500,000	701.67	850.25

For those with a household income of \$128,000 or less, education property taxes will not exceed 2.410% of that income in FY25.

- Example: Household income is \$89,750 - the maximum education property tax to pay is \$2,162.98 (89,750*2.410%)

What is in our control and what isn't in our control locally?

In our control:

Portions of our School Budget

Not in our control:

Long term weighted average daily membership (recalculated under Act 127)

Yield (ultimately determined by the state)

Common Level of Appraisal (set by the state)

What is in our control and what isn't in our control locally?

In our control

General Budget \$ <i>* 80% of this number is made up of salary and benefits for our employees.</i>	+	Capital Plan \$	=	Total Budget \$
Total Budget \$	-	Non-Tax Revenues \$	=	Education Spending \$
Education Spending \$	÷	Long Term Weighted Average Daily Membership (LTW ADM) (Equalized Pupils) #	=	Education Spending Per Long Term Weighted Average Daily Membership (Equalized Pupil) \$ <i>* needs to be below 10% through FY'29 (Act 127)</i>
Education Spending Per Long Term Weighted Average Daily Membership \$	÷	Property Dollar Yield \$ <i>* Determined by the Tax Commissioner. The anticipated dollar yield is shared with school districts on December 1st but not set into law until May by the legislature.</i>	=	Equalized Residential Tax Rate \$ <i>* capped at a 5% increase through FY'29 (Act 127)</i>
Equalized Residential Tax Rate \$	-	Merger Incentive \$ <i>* \$0 - FY'22 last year</i>	=	Adjusted Equalized Residential Tax Rate \$
Adjusted Equalized Residential Tax Rate \$	÷	Common Level of Appraisal (CLA) % <i>* These numbers generally come to school districts in early January. We do have good assumptions for CLA based on last year's numbers.</i>	=	Residential Tax Rate w/ CLA \$

Out of our control

Area Expenditure Budgets for Local School Districts

DISTRICT	EXPENDITURE BUDGET	% CHANGE	PER PUPIL COST	EQUALIZED TAX RATE & % CHANGE
First Branch Unified	8,386,852	9.16%	11,973.16	1.2236 or (2.20)%
Sharon School District	6,270,924	6.59%	12,518.13	1.2614 or (2.03)%
Strafford School District	4,100,400	9.98%	13,883.11	1.3788 or 7.11%
Echo Valley	7,187,478	21.33%	11,186	1.1444 or (3.0055)%
Hartford School District	52,431,376	10.13%	15,411.34	1.620 or 37%
Windsor Central (Woodstock)	29,756,674	10.76%	16,601.15	1.6034 or 5.3%
Orange Southwest (Randolph)	26,728,789	8.14%	12,847	1.36 or (3.455)

Building Reserve Fund

Fund Balance at the close of FY23	173,793
Funds used in FY24 for EEI Projects	(97,190)
Current Fund Balance	76,603

Capital Reserve Fund

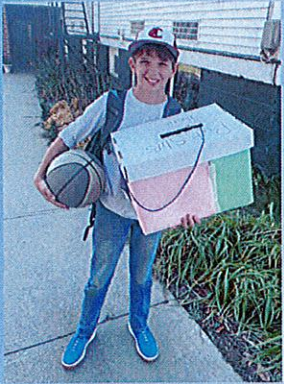
Fund Balance at the close of FY23	131,121
Funds requested to be transferred in 2024-2025 Warning	167,000
Fund balance projected for the beginning of FY25	298,121

- Article 10 asks voters to authorize a FY23 **general fund surplus transfer** of \$167,000 to fund Capital Projects

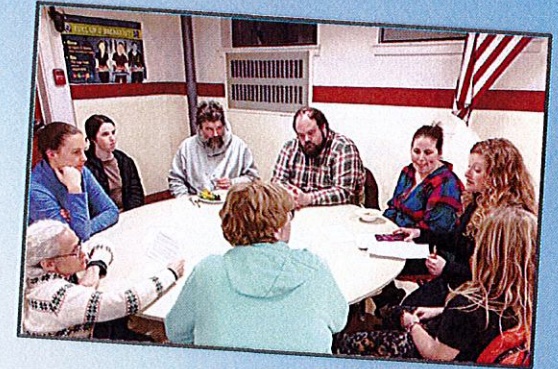
Tuition Reserve Fund

Fund Balance at the close of FY23	99,232
Funds requested to be transferred in 2024-2025 Warning	267,000
Fund balance projected for the beginning of FY25	366,232

- Article 11 asks voters to authorize a FY23 **general fund surplus transfer** of \$267,000 to the Tuition Reserve Fund



First Branch Mission/ Vision **(Presented February 6th, 2024)**



First Branch is a place where we value hard work and we take care of each other. We respect our roots, and we are curious about new ways. We need old friends and new friends to build a community where, together, everyone is supported and accepted for who they are, and learning can be innovative and meaningful

