

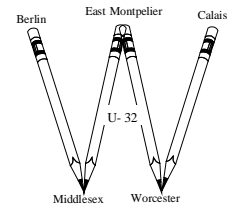
# Washington Central Unified Union School District

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

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761



**WCUUSD Finance Committee  
Meeting Agenda  
1.11.22 8:30-9:30 AM  
Central Office, 1130 Gallison Hill Rd. Montpelier  
Via Video Conference**

**Virtual Meeting Information**

**<https://tinyurl.com/yckw4h6h>**

**Meeting ID: 846 4739 8000**

**Password: 983447**

**Dial by Your Location: 1-929-205-6099**

1. Call To Order
2. Approve Minutes of 12.14.21 – pg. 3
3. Informational Reports
  - 3.1. Monthly Reflections – pg. 6
  - 3.2. Annual Report Informational Facts and Figures – pg.8
4. Discussion/Action
  - 4.1. Energy Project Consultant Report and Net Metering Contract Approval – pg.13
  - 4.2. FY 23 General Fund Budget
    - 4.2.1.FY 23 General Fund Budget - Draft # 3 – pg. 19
    - 4.2.2.FY 23 Tax Rate Projections – Draft # 3 – pg. 47
    - 4.2.3.Fund Balance Reserve Recommendations/Approval – pg. 52
    - 4.2.4.Communication Plan – Annual Report, Website, Other
  - 4.3. FY 23 Grant-funded Programs/Services
  - 4.4. Review Town Meeting Items
    - 4.4.1.Town Meeting Warning – Draft # 3 – pg. 54
  - 4.5. Set Announced Tuition Rate for FY 23 – pg. 57
5. Next Meeting Date and Future Agenda Items
  - 5.1. Next Meeting February 15, 2022
  - 5.2. FY 23 Capital Improvement Project Update
  - 5.3. FY 23 Capital Improvement Project Bid Awards

- 5.4. Clerk of the Works Contract
- 5.5. Five-year Capital Improvement Project Plan
- 5.6. Extent of Board Involvement/Best Uses
- 5.7. Future Uses of Fund Balance
- 5.8. Articulating purpose of the Finance Committee/Timing of Meetings

## 6. Adjourn

### **WCUUSD Board Norms - Adopted November 18, 2020**

- **Public input** – Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen and ask clarifying questions. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the issue be added to a future agenda.
- **Community dialogue** – The board may periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **All voices will be heard** – Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation.
- **Reflection** – To allow time for reflection, the chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Role of the board** – At the end of each board meeting reflect on whether the board remained focused on its policy-making and oversight role during the meeting, rather than operational details that are the responsibility of leadership team.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, celebrate successes.

# Washington Central Unified Union School District

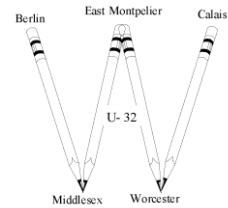
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Jennifer Miller-Arsenault  
Interim Superintendent



## **WCUUSD Finance Committee Meeting Minutes Unapproved 12.14.21 8:30-9:30 a.m. Central Office, 1130 Gallison Hill Rd., Montpelier Via Video Conference**

**Committee Members Present:** Flor Diaz Smith, Chris McVeigh, Kari Bradley, Susanne Gann, Jennifer Miller-Arsenault, Scott Thompson, Ursula Stanley, Steven Dellinger-Pate, Mark Kline

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 8:30 a.m.
- 2. Approve Minutes of 11.16.21:** Chris McVeigh motioned to approve the minutes from 11.16.21 and Scott Thompson seconded. The motion passed unanimously.
- 3. Informational Reports:**
  - 3.1. Monthly Reflection:** Susanne gave an overview of the finance team's monthly accomplishments. This included allowable tuition, grant reimbursement reports, special education expenditure reports, and the AOE teacher/staff survey. The Annual Audit Report is included as well as the deadline for open enrollment that Virginia has been working hard on. Susanne thanked all staff that worked to get these things done. Scott Thompson thanked Susanne for these updates each meeting.
  - 3.2. Energy Project Consultant and Net Metering Contracts:** Chris O'Brien advised that a contract has been signed with Jeff Ford as the Energy Project Consultant not to exceed \$2000.00. He has already started work. Jeff reached out to Kingsbury Hydro Electric and extended the contract for two months. Chris advised we should have a resolution to this soon.
  - 3.3. Allowable Tuition for FY 20 and FY 21:** Susanne advised this is the summary of the FY 20/21 allowable tuition and we need to notify districts that we will be billing back. FY 20 has an adjustment where we owe the districts money and FY 21 has an adjustment where WCUUSD is owed money. Letters will need to go out tomorrow. The net impact resulted in a reduction in tuition revenue for \$28,374.60. The district predicts that this year the tuition revenue will be \$951,827.00. Susanne advised there is enough in the budget to cover this bill back. Scott asked if this was something, the AOE is caught up on or should we expect this again in the future? Susanne advised that the AOE is all caught up and that they are supposed to notify us in November each year. They did not notify us last year.
  - 3.4. Smart Goal:** Flor advised that she and Chris O'Brien had worked on this goal. Scott Thompson spoke about multi-year budgeting and that it should be part of the budget process via the capital plan. He advised this is a crucial piece. Flor advised this would give us the data to know how much money will be needed for proactive upkeep on our buildings. Chris McVeigh suggested that a section be added indicating "Report to the Board". He asked if we are planning to build into the budget a long-term expenditure for these projects. Susanne advised we moved \$2.5 million into the capital fund last year. There is \$880,000 in the budget for FY23. Chris asked if we have a separate amount set aside so that we do not have to bond. He indicated it does not appear that we do and feels we should incorporate this.

#### 4. Discussion/Action

- 4.1. Auto Floor Scrubber Lease for U-32:** Susanne advised Hillyard had given an incorrect quote. The lease payment included service but it was for one year not three years. They also advised the leasing company is no longer the leasing company that they work with. The new quote from Hillyard for \$37,375.00 includes service for three years and is still the lowest bidder. We recommend that the board move forward with this lease. **Scott Thompson motioned that the finance committee recommend to the Board to authorize the Superintendent to sign a 36-month lease agreement for \$1,038.19 per month/plus \$150.00 one-time document fee for two Trident ride-on auto scrubbers and one Trident walk behind auto scrubber, with the option to purchase for \$1 at the end of the lease. Kari seconded and the motion passed unanimously.**
- 4.2. FY 21 Audit Report:** Scott Thompson moved that the committee recommend to the board that they accept the audited financial statements for Washington Central Unified Union School District for the year ended June 30, 2021 from RHR Smith & Company. **Kari seconded. Susanne advised there were no findings last year. There was some discussion in regards to the report and the board expressed great appreciation to Lori Bibeau and the Fiscal Services team. The motion passed unanimously.**
- 4.3. FY 23 General Fund Budget Draft:**
- 4.3.1.Draft #2 Budget:** Jen Miller-Arsenault advised that she, Susanne and the leadership team have been working very hard to present the budget draft. Jen and Susanne worked on a slideshow and shared it with the committee for feedback. Chris McVeigh asked that the costs associated with “items that were not included” be listed as well. There was some discussion surrounding Art/PE reduction at Rumney. Scott, Kari and Ursula provided feedback on the slides.
- 4.3.2.Requests for New/Expanded Services:** Susanne advised this was part of the presentation. These would include the following: U-32 Social Studies Teacher .60 FTE increase, CES/Berlin Music Teacher .10 FTE increase, EMES Classroom Teacher 2.0 FTE increase, 1.0 FTE offset using fund balance for a one-year request, EMES Music Teacher .20 FTE increase, Doty School wide Para-educator .38 FTE increase, CES Literacy Interventionist .50 FTE Increase (offset by ARP ESSER grant funds), and U-32 RISE Educator 1.0 FTE increase (offset by Title IV grant funds).
- 4.4. Review Tax Information**
- 4.4.1.Tax Commissioner Letter:** Key pieces of the letter were reviewed during the tax rate projections.
- 4.4.2.FY 23 Tax Rate Projections:** Susanne gave an overview of the tax rate projections. She advised this is a very rough estimate, and will likely change.
- 4.5. Review Town Meeting Items**
- 4.5.1.Town Meeting Warning – DRAFT:** Kari suggested that the stipend amount for board members be increased by \$50.00 per year and the amount for the chair should be doubled due to the amount of time they have to put in. **Kari motioned to recommend to the board to increase the stipend for the board members to \$1050.00 and \$2100.00 for board chair, subject to review of the Articles of Agreement. Chris seconded the motion. The motion passed. Scott Thompson moved to approve the Draft Town Meeting Warning with an amendment to change to the increases in stipend. Chris seconded. The motion passed.** There was discussion around location/mode of meeting. Jen advised due to Open Meeting law an in person and virtual location has to be on the warning. It was decided to add this to the draft.
- 4.5.2.School Board Member Vacancies:** Rosie put together a memo in regards to the vacancies on the school board.
- 4.5.3.Town Report/Annual Report Format:** Jen advised we are working with Ben Merrill again this year. Jen asked for some direction regarding which format should be sent out to the towns. Flor advised she feels that the whole board should make the decision, but she would lean towards the less fancy version. Susanne will do a cost comparison in regards to glossy or card stock. Flor advised we would like to mail this to everyone. It was suggested that this could also be used as a promotional document.

**5. Next Meeting Date and Future Agenda Items**

**5.1.** Next Meeting January 11, 2021

**5.2.** FY 23 General Fund Budget Draft #3

**5.3.** FY 23 Tax Rate Projections

**5.4.** Clerk of the Works Contract and Architecture Design Contract Approval

**5.5.** Extent of Board Involvement/Best Uses/Future Uses of Funds

**5.6.** Articulating purpose of the Finance Committee

**6. Adjourn: The meeting adjourned by consensus at 9:55 a.m.**

Respectfully submitted by Melissa Tuller, Administrative Assistant

## Washington Central Unified Union School District

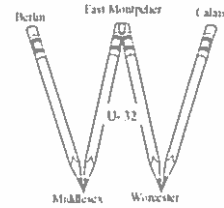
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Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: January 6, 2022**

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The FY 23 General Fund Budget – Draft #3 was the primary focus of my time this month. I completed a final calculation of salaries and benefits, which included updates for newly hired employees and benefit changes made during open enrollment. I updated the budget to include this information, along with changes made based upon the December Board meeting and multiple Leadership Team meetings. Matt and I revised the budget in our accounting software, NEMRC, and we verified that the Excel documents matched NEMRC reports. This step ensures nothing was missed. The summary, write up and tax calculations are completed after this comparison.

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Tuition calculations are based upon the budget and the student enrollment (using the October 1 child count). I completed this calculation and prepared a recommendation for the board to announce the tuition for FY 23. Thank you to Lori Bibeau for recreating the Excel file to calculate the tuition and walking me through the process to ensure my understanding of the process and calculation.

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When the equalized pupil count is received from the AOE, Michelle verifies that the Average Daily Membership (ADM) used in this calculation, matches the District's records. Michelle confirmed the accuracy of the count, but noted that early college students were not yet incorporated into their calculation. She communicated this with the AOE. The AOE has indicated that another update to equalized pupils should be sent next week, that will include early college students. Thank you Michelle for your time spent on the reconciliation.

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“Coffee and Conversation” meetings are held by the AOE each week to update school districts regarding ESSER funds, especially the ARP ESSER grant. Matt and I attend this

## Monthly Reflections

meeting to stay well-informed of the requirements of these grants. This week the AOE announced that the US Dept of Education has finally approved the state's plan for ARP ESSER funding, which means they are now able to open up the Phase II grant amendment in the state Grant Management System. The final application is due March 29, 2022. Once the application is approved, the district will be able to start requesting reimbursement for expenditures on this grant. Matt has taken the lead with grant reporting each month, and continues to hold this responsibility for the district.

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The district receives several large payments from the State of Vermont in December including the second payment from the Education Fund, the transportation aid payment and the first special education expenditure report payment. These payments are reconciled for accuracy by Matt and Virginia, ensuring that we receive what we expected to receive and is recorded in the correct account. I work with them to resolve any discrepancies, communicating with the AOE if something is not as expected.

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Virginia has been hard at work this month with year-end and year-beginning responsibilities. The District's Section 125 plan year begins 1/1/22, so it marked the end of the window for eligible employees to enroll in District benefits. Virginia makes enrollment changes with the first payroll in January, verifying the accuracy of employee and employer deductions. With the switch in our HRA/FSA provider this year, Virginia also had to ensure that everyone's HRA information was transferred from BlueCross Blue Shield and the new FSA enrollment information uploaded was accurate.

Virginia began work on the calendar year-end payroll reconciliation as soon as the final December payroll was complete. This reconciliation allows her to prepare numerous quarterly payroll reports (941s for the Feds, VT payroll quarterly reports, Unemployment tax wage report for the Department of Labor, Health Care Employer Assessment due to the Tax Department) and W-2s which are all due at the end of January. W-2s were sent to employees on January 5<sup>th</sup>. It is a testament to the system that we use and Virginia's hard work that W-2s are sent out so early in January. Thank you Virginia for all your efforts to maintain such high standards with the district's payroll and benefits administration.

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Penny, Matt and I worked as a team to plan the tracking of the FY 23 capital projects in NEMRC and create new accounts in NEMRC. Penny and I worked with Bill Ford to communicate the new accounts with him and Penny has set up POs for WFPI and Black River Design to begin tracking expenditures on these projects.

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## Washington Central Unified Union School District

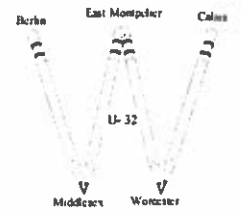
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Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: The Leadership Team**  
**RE: Annual Report Informational Facts and Figures**  
**DATE: January 6, 2022**

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**Summary:** At the school board meeting on December 15<sup>th</sup> the board requested information regarding school enrollment, class size, classroom configurations, number of staff members, and other demographic data in order to support decision making as it relates to the budget and for inclusion in the Annual Report. That information is included in the document in your packet.



**Washington Central Unified Union School District**  
**Annual Report Facts and Figures**  
**FY 2021-2022**

	Berlin	Calais	Doty	EMES	Rumney
<b>2021-22 student enrollment</b> (includes Act 166): As of 10/1/21	209	108	79	239	142
<b>2020-21 student enrollment:</b>	194	112	71	228	135
<b>2019-20 student enrollment:</b>	207	128	87	241	170
<b>2018-19 student enrollment:</b>	217	125	85	227	178
<b>Current FTE of teachers (Pre-K - 6)</b> *Additional .80 ELL and 3.0 OT at district level.	Classroom teachers 10.84 Special Educators 3.0 SLP 1.6 Interventionists 3.6 Math Teacher 1.0 Allied Arts 2.9 School Counselor 2.0 (1.0 is ESSER) School Nurse 1.0 Instructional Coach 0.4	Classroom teachers 5.84 Special Educators 1.0 SLP .50 Interventionists 1.8 (1.0 ESSER, .3 Title funds) Math Teacher 0.0 Allied Arts 2.2 School Counselor 1.0 (.6 ESSER) School Nurse 1.0 (.4 ESSER) Instructional Coach 0.0	Classroom teachers 4.42 Special Educators 1.0 SLP .20 Interventionists 1.0 (Title funds) Math Teacher 1.0 Allied Arts 1.5 School Counselor 1.0 (.2 ESSER) School Nurse 1.0 (.5 ESSER) Instructional Coach 0.5 (Title funds)	Classroom teachers 10.8 Special Educators 3.0 SLP 1.4 Interventionists 3.0 Math Teacher 0.0 Allied Arts 3.1 School Counselor 1.0 (.4 ESSER) School Nurse 1.0 Instructional Coach 0.0	Classroom teacher 7.84 Special Educators 2.0 SLP 1.0 Interventionists 2.0 Math Teacher 0.0 Allied Arts 3.8 School Counselor 0.8 School Nurse 1.0 Instructional Coach 0.0

	Berlin	Calais	Doty	EMES	Rumney
<b>Current Number of Support Staff (Paraeducators)</b>	11	3.5	3.0	10	6
<b>Current Classroom Configurations (Class Size)</b> As of 1/7/22	Pre-K (10, 11) K (14) K (15) 1/2 (16) 1/2 (16) 1/2 (16) 3/4 (19) 3/4 (17) 5 (21) 5/6 (21) 6 (19)  <b>Total: 11</b>	PreK (9, 8) K/1 (17) 1/2 (17) 3/4 (15) 5 (16) 6 (21)  <b>Total: 6</b>	Pre-K (12) K (10) 1/2 (16) 3/4 (17) 5/6 (18)  <b>Total: 5</b>	Pre-K (12, 12) K (13) K/1 (18) 1 (19) 2/3 (20) 2/3 (20) 3/4 (20) 4 (21) 5 (23) 5/6 (22) 6 (24)  <b>Total: 11</b>	Pre-K (10, 9) K (21) 1/2 (15) 1/2 (14) 3/4 (17) 3/4 (17) 5 (17) 6 (19)  <b>Total: 8</b>
<b>Average daily attendance:</b> From 8/26/21 to 12/16/21	94%	95%	91%	95%	93%
<b>Average class size:</b>	17.7	17.1	14.6	20.3	17.3
<b>Percentage of students receiving special education services:</b>	22.5%	14.2%	12.3%	17%	15.8%
<b>Percentage of students who qualify for free or reduced lunch:</b> As of 12/16/21	35%	28%	44%	18%	24%
<b>Number of students who are ACT 166</b>	9	5	5	14	6

	<b>U-32 Middle/High School</b>
<b>2021-22 student enrollment:</b> As of 10/1/2021	725 Early College: 23
<b>2020-21 student enrollment:</b>	744 Early College: 18
<b>2019-20 student enrollment:</b>	744 Early College: 17
<b>2018-19 student enrollment:</b>	740 Early College: 17
<b>Current Number of teachers</b>	Classroom teachers 63.1 (includes Interventionists and Allied Arts) Special Educators 13 SLP 1.0 Library 2.0 School Counselor 5 .0(1.0 is ESSER) School Nurse 2.0 Instructional Coach 1.0 Social Worker 1.0  Total: 88.4
<b>Current Number of Support Staff (Paraeducators)</b>	16
<b>Current Classroom Configurations</b>	7th gr cores: 2 8th gr cores: 2 9th gr teams: 2 10th gr teams: 2
<b>Average daily attendance:</b>	HS - 92.63% MS - 94.45%

	<b>U-32 Middle/High School</b>
<b>Average Class Size Range:</b>	15-26
<b>Number and % of students receiving special education services:</b>	18%
<b>Percentage of students who qualify for free or reduced lunch:</b>	29%

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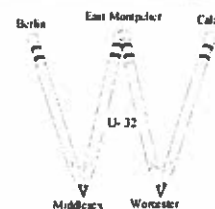
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Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Chris O'Brien, Director of Facilities**  
**RE: Energy Project Consultant Report and Net Metering Contract Approval**  
**DATE: January 5, 2022**

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**Review:** The Board authorized Jeff Forward, Forward Thinking Consultants LLC, to review the net metering opportunities for WCUUSD.

**Update:** Forward Thinking has completed the review of the net metering proposal from Kingsbury Hydro and our electric bills from GMP (Central Office, U-32, Berlin and Doty), and has offered recommendations in the report included in the packet. The report indicates that the agreement presented by Kingsbury Hydro is fair and reasonable. Estimated savings through this partnership are between \$10,000 and \$15,000/year in utility costs. It is unlikely the district could find a better deal now or in the near future, and should lock in this arrangement by signing a ten-year extension to the net metering agreement with Kingsbury Hydro Electric.

Advice from Forward Thinking is to wait to explore net metering opportunities for the schools in the Washington Electric Coop service territory (Calais, East Montpelier, Rumney). Right now renewable energy policy is in flux both nationally and in Vermont. Bills at the national and state level may increase federal tax credits and state incentives for renewable energy projects for schools and municipalities. It is possible that these state and federal policies will improve the return on investment for renewable energy development for schools in the future, and we are advised not to lock into any long-term agreements at this time.

**Recommended Board Actions:** The board authorize the superintendent to sign the 10-year net metering contract with Kingsbury Hydro Electric.

# Forward Thinking Consultants, LLC

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Richmond, VT 05477  
802-434-3770  
[forward@qmavt.net](mailto:forward@qmavt.net)

## Memorandum

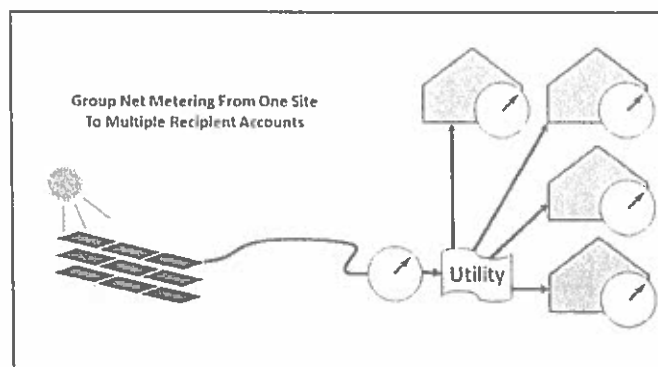
**To:** Chris O'Brien, WCUUSD Facilities Director  
**From:** Jeff Forward  
**Date:** December 17, 2021  
**Re:** Conclusions and Recommendations for Kingsbury Hydro Net Metering

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I have completed my review of your net metering agreement with Kingsbury Hydro. I am familiar with similar net metering agreements through my former role as Facilities Coordinator for the Chittenden East School District and as Town Energy Coordinator for the Town of Richmond. Both organizations are participating successfully in group net metering arrangements that I was involved in negotiating. This memo is intended to convey my conclusions and recommendations to the district about the Kingsbury Hydro agreement and explain how I think the district could move forward with additional net metering opportunities in the future.

### Explanation of Net Metering

Net metering is a policy used to monetize the kWh production of a renewable energy project to create so-called net metering "credits". These credits are then used to offset a portion of participants electric bills. In Vermont, the electric meter used to create net metering credits need not be directly connected to the renewable energy project. Group net-metering allows multiple account holders within the same utility service territory to form a group and net-metering credits can be applied among those multiple accounts. A group can be changed to add or subtract any electric accounts in the same utility service territory at any time up to 4 times per year. The most common net metering or group net metering arrangement is with solar.



The Vermont Public Utilities Commission (PUC) determines the rate used for net-metering. Currently it is \$.1765/ kWh for hydro net metering projects. The net metering rate is based on the average residential retail electric rate in the state and is likely to go up with inflation and future rate increases. Net metering credits are monetized by multiplying the kWh production from a renewable energy project by the net-metering rate. The credits are then allocated to the electric account or accounts identified in the net metering arrangement. If the net metering credits allocated to any bill exceeds the value of electricity consumption on that bill in any given month, the credits can be banked for up to a year and applied to future bills over the course of the year. After a year any banked net metering credits expire on a rolling basis depending on when any excess credits were produced.

### **How Kingsbury Hydro Net Metering Works for WCUUSD**

There are many solar net metering projects in the state, but only a few net metered hydro electric projects and Kingsbury Hydro is one of them. Hydro net metering works in essentially the same way a solar net metering does in terms of monetizing net metering credits. The agreement with Kingsbury Hydro is a group net-metered project with four district accounts currently identified in the the group. The combined electric bills for these group participants far exceeds the value of the net metering credits produced by the dam in a year. Indeed, the bulk of the net metering credits, over 80%, is allocated to U-32 which is by far the largest electric account in the district and could likely absorb all of the net metering credits itself.

The Kingsbury Hydro net metering arrangement will reduce utility bills for all of the electric accounts assigned to the group by the value of the net metering credits assigned to each bill. The district is then obligated to pay Kingsbury Hydro 90% of the value of those net metering credits. In other words the district will get 100% of the value of the net metering credits off their electric bills, but will only pay Kingsbury Hydro 90% of the value of those credits. It appears from a review of historic production data for the dam that the 10% "discount" is worth between \$10,000 - \$15,000 per year at current rates.

This type of net metering agreement has become quite common in Vermont for towns and school districts. The discount on net metering credits has varied over time from as high as 18% to as low as 5%. However, because of changes to the net metering rules by the PUC, the value of net metering credits has fallen in recent years and it is becoming more difficult to develop group net metered solar projects altogether. I feel a 10% discount is a fair discount rate and I believe the district would be unlikely to find a better rate at this point from any developer for any renewable energy project.

My conclusion is that the agreement presented by Kingsbury Hydro is fair and reasonable. I see no way for the district to lose money with this arrangement and will save on the order of \$10,000-\$15,000/year in utility costs by participating. I feel locking in this arrangement by signing a ten year extension for the net metering agreement is both prudent and a wise investment. It is unlikely the district could find a better deal now or in the foreseeable future.

### **Potential For Other Net Metering Opportunities**

While the Kingsbury Hydro will satisfy the net metering opportunity for at least U-32, this does not preclude the district from taking advantage of other net metering opportunities in the future. It may be possible to reallocate the Kingsbury Hydro net metering credits to U-32 and perhaps one other district electric account in GMP service territory to fully utilize the hydro net metering credits. This would leave at least one other electric bill available for another small net metering project. Another possibility is for the district to participate in a separate net metering group for

the schools in Washington Electric Coop service territory. Before entering into any other net metering arrangement a careful analysis of electricity consumption and bills at each school should be done in order to determine the optimum net metering credit allocations. But these alternative scenarios are possible.

If the district would like to pursue further net metering opportunities, I advise going through a competitive RFP process to solicit proposals. Many towns and school districts have done an RFP process for net metering and if the district is interested in pursuing this kind of opportunity, I can help draft an RFP based on other school districts experience.

While new net metering opportunities are possible, I advise waiting to explore this possibility. Right now renewable energy policy is in flux both nationally and in Vermont. It is possible that the outlook for new renewable energy projects will improve. For example, there is a proposal in the Build Back Better bill being debated in Washington to increase federal tax credits for solar from 26% to 30%. There are also bills that will be debated in Montpelier this next legislative session about capital improvement projects for schools and municipalities that could include incentives for renewable energy. It is possible that these state and federal policies will improve the return on investment for renewable energy development for schools. But whatever happens in Washington or Montpelier in the future, the Kingsbury Hydro project is a good opportunity for the district right now with little to no risk. I recommend moving forward with that agreement and reevaluating new renewable energy opportunities in the new year.

I hope this answers your questions. I am happy to answer any further questions and/or provide more clarification on my conclusions and recommendations. If you would like I can present my findings to the board in a meeting as well.

Thank you for the opportunity to help. I hope you find it useful



## **ADDENDUM TO GROUP NET METERING AGREEMENT**

The term contained in the June 1, 2020 Group Net Metering Agreement (“Agreement”) by and between KINGSBURY BRANCH HYDROELECTRIC COMPANY, LLC (“Kingsbury”) and—WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT (the “District”) (collectively the “Parties”) is extended as set forth below in this Addendum.

1. This Addendum extends the previous contract named “Group Net Metering Agreement” with an original ending date of June 1, 2022.
2. The Parties agree to extend the Agreement for ten years, from June 1, 2022 to June 1, 2032 as allowed for in section 9 of the Agreement.
3. All terms and conditions stated in the original Agreement will remain the same for the extended term as established in this Addendum, including the terms related to notice of request to extend the term, and the expiration of the term if the District does not request such extension set forth in section 9 of the Agreement.

[Signature Page Follows on Separate Page]

IN WITNESS WHEREOF the parties do hereby execute this Agreement as of the \_\_\_\_ day of \_\_\_\_\_, 2022

**KINGSBURY:**

KINGSBURY BRANCH HYDROELECTRIC  
COMPANY, LLC

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Washington Central Unified Union School District

\_\_\_\_\_  
Witness

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

## Washington Central Unified Union School District

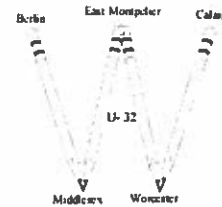
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**Jennifer Miller-Arsenault, Interim Superintendent**  
**RE: FY 23 General Fund Budget Draft #3**  
**DATE: January 6, 2022**

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**Review:** Budget Development began in October with the first of four Community Forums, each featuring a presentation from members of the Leadership Team, followed by small group discussions intended for the community to offer direct feedback to the Board and Leadership Team through guided questions. Following an initial presentation of a Level Service Budget, the Board provided guidance to the Leadership Team for development of the next draft of the budget.

Using the Board guidance, community forum feedback and staff input, the Leadership Team developed Draft #2 and #2A of the FY 23 General Fund Budget, prioritizing caring for the wellbeing of our students, staff, community and buildings. Draft #2 increased Net Education Spending by 3.77%. Draft #2A, which included proposed new initiatives, increased the Net Education Spending by 4.38%.

Draft #2A addressed the following parameters set by the Board:

- Social and Emotional Learning (SEL)
- Multi-Layered System of Supports (MLSS), including professional learning for teachers.
- Hardening for cybersecurity.
- Reinvigoration of the Music Program at Calais and Berlin.
- Under the Excess Spending Threshold of \$19,977.

**Update:** Further direction from the Board received at the December 15<sup>th</sup> meeting, requested that the FY 23 General Fund Budget Draft #3 include the initiatives proposed in Draft #2A as well as:

- Increases to School Board Member Stipends.
- Additional support for Art at Calais and Berlin.
- Review the possible need for a Special Educator, primarily at Berlin Elementary.
- Continued support for the Equity Scholar in Residence.

## **FY 23 General Fund Budget Draft #3**

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**Draft #3 Summary:** The FY 23 General Fund Budget Draft #3 requests the board approve a budget that includes the following new/expanded services and proposed use of fund balance as revenue offsets:

- EMES Music Teacher .20 FTE Increase
- CES/BES Music Teacher .10 FTE Increase
- CES/BES Art Teacher .20 FTE Increase
- EMES Classroom Teacher 2.0 FTE Increase (1.0 FTE offset using fund balance)
- U-32 Social Studies Teacher .60 FTE Increase
- District Special Educator 1.0 FTE Increase
- Equity Scholar in Residence (offset using fund balance)

### Expenditures

FY 2022 = \$34,984,949

FY 2023 = \$36,169,267

\$ Increase = +\$1,184,318

% Increase = +3.39%

### Revenues

FY 2022 = \$7,192,658

FY 2023 = \$7,348,250

\$ Increase = +\$155,592

% Increase = +2.16%

### Net Budget Increase

Net Expense Increase = \$1,184,318

Net Revenue Increase = -\$ 155,592

Net Budget Increase = +\$1,028,726

% Increase = +2.94% - \*Note: this is the percentage the district previously used as "Net Impact On Taxes". This compares the net budget increase to the prior year's expenditure budget.

### Net Education Spending

FY 2022 = \$27,792,291

FY 2023 = \$28,821,017

\$ Increase = +\$1,028,726

% Increase = +3.70% - \*Note: this compares the net budget increase to the prior year's net education spending, which is what the tax rate is based upon.

### Local Spending Per Equalized Pupil (estimated at 1,423.57)

FY 2022 = \$19,415

FY 2023 = \$20,246

\$ Increase = +\$831

% Increase = +4.28%

### **Next Steps:**

#### **The School Board**

- Provide feedback to the Leadership Team on the FY 23 General Fund Budget – Draft #3.
- Review the tax rate projections provided, based upon the FY 23 General Fund Budget – Draft #3.
- Provide guidance on possible uses of fund balance to reduce the tax rate.
- Vote to approve and warn the FY 23 General Fund Budget or choose to finalize the budget work at the January 19<sup>th</sup> Board meeting. The absolute last day to warn the vote and public hearing is January 28, 2022; but this does not allow much time for printing the annual reports.
- Coordinate the physical signing of the warning. The Chair or other designated board member must physically sign the warning for publication.
- Develop a communication plan including the 2022 Annual Report, District Website, Social Media, FPF and other channels to educate the community on the budget.

#### **The Leadership Team**

- Respond to feedback from the Board.
- Update information for publication in the 2022 Annual Report, on the district website, social media, FPF and other channels to support the Board.
- Share any Board communications on social media as directed.
- Prepare and publish the warning as directed by School Board Vote.

# Budget Planning for FY23: Building a Budget Based on Student Needs and Community Values (Draft #3)

WCUUSD School Board Meeting  
January 12, 2022



# 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.





# Some Background

- Social and emotional pillar of Moving Forward Plan for students and staff
- High quality instruction and interventions
- Differences in performance between student groups
- Common priorities among staff, community, and leadership team
- Feedback from Draft #2A





# FY 2022-2023 General Fund Budget Draft #3

## Expanded Service Requests

### **Budget Draft #3 Summary:**

- CES/Berlin Art Teacher 0.20 FTE increase (\$13,512)
- Berlin Special Educator 1.0 FTE increase (\$91,760)
- Equity Scholar-in-Residence (\$88,750)

### **Including from Drafts #2 and #2A:**

- U-32 Social Studies Teacher 0.60 FTE increase (\$39,546)
- CES/Berlin Music Teacher 0.10 FTE increase (\$6,611)
- EMES Classroom Teacher 2.0 FTE increase, 1.0 FTE offset using fund balance for a one-year request (\$183,398)
- EMES Music Teacher 0.20 FTE increase (\$20,398)
- Technology needs for software, equipment replacement, and cybersecurity hardening (\$114,000)
- Deferred replacement of building equipment, repairs, and maintenance (\$94,000)

# Position Changes/Additions

- U-32 Social Studies Teacher, 0.60 FTE increase +\$39,546
- EMES Music Teacher, 0.20 FTE increase +\$20,398



# Position Changes/Additions (continued)

- Elementary Art Teacher, 0.20 FTE increase +\$13,512
- CES/Berlin Music Teacher, 0.10 FTE increase +\$6,611



# Position Changes/Additions (continued)

- District Special Educator, 1.0 FTE increase +\$91,760
- EMES Classroom Teacher, 2.0 FTE increase, 1.0 FTE +\$183,398 (offset with fund balance \$91,699)
- Equity Scholar-in-Residence, Contracted service, +\$88,750, (offset with fund balance \$88,750)



# New Program/Service Requests

Program / Service	Total Cost	Offsetting Revenue	Net Impact on the General Fund Budget	% of Local Ed Spending	Impact on the Tax Rate
<b>General Fund Budget</b>					
U-32 Social Studies Teacher 0.6 FTE	\$ 39,546.00	\$ -	\$ 39,546	0.14%	\$ 0.0021
District Special Educator, primarily Berlin 1.0 FTE	\$ 91,760.00	\$ -	\$ 91,760	0.32%	\$ 0.0049
EMES Classroom Teacher 1.0 FTE	\$ 91,699.00	\$ -	\$ 91,699	0.32%	\$ 0.0049
Calais/Berlin Art 0.2 FTE	\$ 13,512.00	\$ -	\$ 13,512	0.05%	\$ 0.0007
EMES Music 0.2 FTE	\$ 20,398.00	\$ -	\$ 20,398	0.07%	\$ 0.0011
CES/BES Music, 0.1 FTE	\$ 6,611.00	\$ -	\$ 6,611	0.02%	\$ 0.0003
<b>Subtotal</b>	<b>\$ 263,526.00</b>	<b>\$ -</b>	<b>\$ 263,526.00</b>	<b>0.91%</b>	<b>\$ 0.0140</b>
<b>Fund Balance</b>					
EMES Classroom Teacher 1.0 FTE	\$ 91,699.00	\$ 91,699.00	\$ -	0.00%	\$ - .00
Equity scholar-in-residence	\$ 88,750.00	\$ 88,750.00	\$ -	0.00%	\$ - .00
<b>Subtotal</b>	<b>\$ 180,449.00</b>	<b>\$ 180,449.00</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ - .00</b>



# New Program/Service Requests (Grant Funded)

Program / Service	Total Cost	Offsetting Revenue	Net Impact on the General Fund Budget	% of Local Ed Spending	Impact on the Tax Rate
<b>ARP ESSER Grant</b>					
Doty schoolwide para 0.38 FTE	\$ 14,214.00	\$ 14,214.00	\$ -	0.00%	\$ - .00
CES lit intervention 0.5 FTE	\$ 45,183.00	\$ 45,183.00	\$ -	0.00%	\$ - .00
<b>Subtotal</b>	<b>\$ 59,397.00</b>	<b>\$ 59,397.00</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ - .00</b>
<b>Title IV Grant</b>					
U-32 RISE 1.0 FTE	\$ 91,760.00	\$ 91,760.00	\$ -	0.00%	\$ - .00
<b>Subtotal</b>	<b>\$ 91,760.00</b>	<b>\$ 91,760.00</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ - .00</b>

# Act 173: Special Education Funding Model Changes

Current Model	New Model Effective 7/1/22	Change from prior year
Mainstream Block Grant - Explain	Per pupil funding - Census Block Grant (Funding based upon district ADM #s averaged over the past 2 years)	Decrease over last year
Reimbursement Model - 56% under \$60,000 (Funding based upon student IEP needs)	Per pupil funding - Census Block Grant (Funding based upon district ADM #s averaged over the past 2 years)	Decrease over last year
Reimbursement Model - 95% over \$60,000	Reimbursement Model - 95% over \$60,000 plus premium formula	Increase over last year
Reimbursement Model - 100% State-placed students	Reimbursement Model - 100% State-placed students	No change over last year
Early Essential Education (EEE) Grant	Early Essential Education (EEE) Grant	No change over last year

# FY 2022-2023 General Fund Budget - Draft #3

## Expenditures

FY 2022 = \$34,984,949

FY 2023 = \$36,169,267

\$ Increase = +\$1,184,318

% Increase = 3.39%

—

The amount the district plans to spend.

## Revenues

FY 2022 = \$7,192,658

FY 2023 = \$7,348,250

\$ Increase = +\$155,592

% Increase = +2.16%

=  
=

The revenues the district anticipates receiving to offset expenditures.

## Net Education Spending

FY 2022 = \$27,792,291

FY 2023 = \$28,821,017

\$ Increase = +\$1,028,726

% Increase = +3.70%

Education Spending is the amount that needs to be raised by State and Local education property taxes, augmented by other Ed Fund revenues.

\*Net Education Spending must be reduced \$194,957 to get this budget to a 3% increase in net education spending.<sub>32</sub>



# FY 2022-2023 General Fund Budget - Draft #3

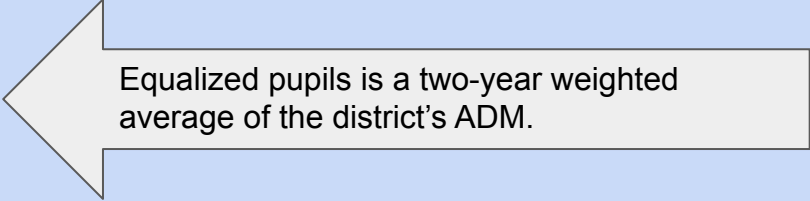
## Equalized Pupils

FY 2022 = 1,431.50

FY 2023 = 1,423.57

Decrease = -7.93

% Decrease = -.55%



Equalized pupils is a two-year weighted average of the district's ADM.

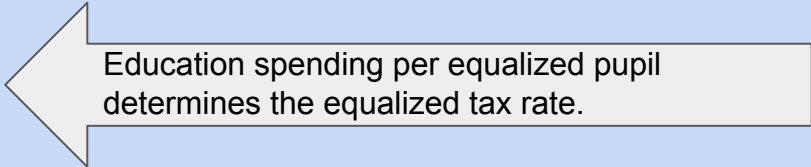
## Local Spending / Equalized Pupil

FY 2022 = \$19,415

FY 2023 = \$20,246

\$ Increase = +\$831

% Increase = +4.28%



Education spending per equalized pupil determines the equalized tax rate.

# FY 2022-2023 Tax Rate Projections

## Common Level of Appraisal Change from FY 2021-2022 to FY 2022-2023

<b>Towns</b>	<b>CLA 21-22</b>	<b>CLA 22-23</b>	<b>CLA Reduction</b>
<b>Berlin</b>	108.77%	94.91%	-13.86%
<b>Calais</b>	93.93%	87.66%	-6.27%
<b>East Montpelier</b>	94.18%	89.97%	-4.21%
<b>Middlesex</b>	95.89%	89.89%	-6.00%
<b>Worcester</b>	99.55%	90.65%	-8.90%

# FY 2022-2023 Tax Rate Projections

## Budget Draft #3: Tax Commissioner's Scenario A

Towns	Common Level of Appraisal*	Post Legislative Session Tax Rates FY 21-22	Estimated Tax Rates FY 22-23*	Increase (Decrease)
Berlin	94.91%	\$1.577	<b>\$1.541</b>	(\$0.036)
Calais	87.66%	\$1.826	<b>\$1.668</b>	(\$0.158)
East Montpelier	89.97%	\$1.822	<b>\$1.625</b>	(\$0.197)
Middlesex	89.89%	\$1.789	<b>\$1.627</b>	(\$0.162)
Worcester	90.65%	\$1.723	<b>\$1.613</b>	(\$0.110)

### Factors Used:

Equalized Pupils = 1,423.57

Property Yield = \$13,846

Equalized Tax Rate = \$1.4622

Equalized Pupil # may change next week

Property Yield is set annually by the Legislature and is used to determine the equalized tax rate.

This scenario uses \$90 million of Ed Fund Balance per the Tax Commissioner's letter. <sup>35</sup>

# FY 2022-2023 Tax Rate Projections

## Budget Draft #3: Tax Commissioner's Scenario B

Towns	Common Level of Appraisal*	Post Legislative Session Tax Rates FY 21-22	Estimated Tax Rates FY 22-23*	Increase (Decrease)
Berlin	94.91%	\$1.577	<b>\$1.649</b>	\$0.072
Calais	87.66%	\$1.826	<b>\$1.785</b>	(\$0.041)
East Montpelier	89.97%	\$1.822	<b>\$1.739</b>	(\$0.083)
Middlesex	89.89%	\$1.789	<b>\$1.741</b>	(\$0.048)
Worcester	90.65%	\$1.723	<b>\$1.726</b>	\$0.003

### Factors Used:

Equalized Pupils = 1,423.57

Property Yield = \$12,937

Equalized Tax Rate = \$1.5649

Equalized Pupil # may change next week

Property Yield is set annually by the Legislature and is used to determine the equalized tax rate.

This scenario uses \$0 million of Ed Fund Balance per the Tax Commissioner's letter. <sup>36</sup>

# School Board Parameters Summary

- ✓ Social and Emotional Pillar: Students and staff
  - Maintain school counselor staffing in ARP ESSER
- ✓ Multi-Layered System of Supports, including professional learning for teachers
  - Increased intervention at Calais 0.5 FTE
  - Increased U-32 RISE 1.0 FTE
- ✓ Under a penalty threshold based on prior years \$19,977
  - Draft #3 is \$19,498

# School Board Parameters Summary (continued)

- ✓ Hardening for cybersecurity \$114,000
- ✓ Reinvigorate or boost one of our various initiatives:
  - Arts and music (Draft #3 increase of 0.3 FTE music, 0.2 FTE at EMES and 0.1 FTE at Calais and elementary art 0.2 FTE)
  - Outdoor education
  - Farm-to-table
- ✓ Contingency plan for expenditure reductions if the tax rate is not favorable



# FY 2022 -2023 Budget Timeline

## Snapshot of January and February

### January – Budget Meeting to Finalize Warning, Budget and Town Meeting Materials

- 4<sup>th</sup> – Packet materials finalized for the WCUUSD Finance Committee/Board.
- 11<sup>th</sup> – Finance Committee reviews FY 23 Budget Draft #3.
- 12<sup>th</sup> – Community Budget Forum
- 12<sup>th</sup> – WCUUSD Board reviews FY 23 Budget Draft #3, finalizes and approves.
- 19<sup>th</sup> – Final Budgets warned and other materials to the printers and Town Clerks.

### February

- 15<sup>th</sup> – Finance Committee develops WCUUSD Board Communication and Outreach Plan.
- 16<sup>th</sup> – WCUUSD Board reviews and approves Board Communication and Outreach Plan.
- 16<sup>th</sup> – Community Budget Forum.
- 28<sup>th</sup> – Annual Meeting at U-32.



# Next Steps and Questions

## For the Board

1. Provide feedback to the Leadership Team on the FY 23 General Fund Budget – Draft #3.
2. Review the tax rate projections provided, based upon the FY 23 General Fund Budget – Draft #3.
3. Provide guidance on possible uses of fund balance to reduce the tax rate.
4. Vote to approve and warn the FY 23 General Fund Budget or choose to finalize the budget work at the January 19<sup>th</sup> Board meeting. The absolute last day to warn the vote and public hearing is January 28, 2022; but this does not allow much time for printing the annual reports.
5. Coordinate the physical signing of the warning. The Chair or other designated board member must physically sign the warning for publication.
6. Develop a communication plan including the 2022 Annual Report, District Website, Social Media, FPF and other channels to educate the community on the budget.

## For the Leadership Team

1. Respond to feedback from the Board.
2. Update information for publication in the 2022 Annual Report, on the district website, social media, FPF and other channels to support the Board.
3. Share any Board communications on social media as directed.
4. Prepare and publish the warning as directed by School Board Vote.



WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 BUDGET DRAFT #3  
COMPARATIVE SUMMARY

	BUDGET 2022	\$ INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2023
<b>SALARIES AND BENEFITS</b>				
<b>Negotiated Items</b>				
Salary Estimate		\$673,374	1.92%	
Benefits Related to Salary Estimate		\$51,513	0.15%	
Health Insurance Premium Increase @ 5.2%		\$171,055	0.49%	
Subtotal Negotiated Items		\$895,942	2.56%	
<b>Other Staffing Changes</b>				
Staffing Changes FY 21-22 Savings in Salaries and Insurance due to new staff		-\$245,355	-0.70%	
U-32 Social Studies Teacher .60 FTE		\$39,546	0.11%	
CES/Berlin Music Teacher .10 FTE		\$6,611	0.02%	
CES/Berlin Art Teacher .20 FTE		\$13,512	0.04%	
EMES Classroom Teachers 2.0 FTE		\$183,398	0.52%	
EMES Music Teacher .20 FTE		\$20,398	0.06%	
Special Education - District Special Educator, primarily Berlin Elementary		\$91,760	0.26%	
Special Education - Paraeducator staffing 2.15 FTE's ESP		\$121,198	0.35%	
Special Education - Special Ed Services Funded by ARP ESSER IDEA B		-\$108,841	-0.31%	
Subtotal Other Staffing Changes		\$122,227	0.35%	
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$24,988,114</b>	<b>\$1,018,169</b>	<b>2.91%</b>	<b>\$26,006,283</b>
<b>NONSALARY ITEMS</b>				
Tuition to Other School Districts		\$28,020	0.08%	
Curriculum Services - travel		-\$500	0.00%	
Curriculum Services - Equity Scholar in Residence		\$88,750	0.25%	
Technology Services - primarily software, equipment & cybersecurity hardening		\$109,008	0.31%	
Board of Education - primarily legal		\$26,639	0.08%	
Superintendent Services - supplies, books & periodicals		-\$2,907	-0.01%	
Fiscal Services - primarily audit services		\$19,252	0.06%	
Fiscal Services - Interest expense on Short Term Debt		-\$54,517	-0.16%	
Operation of Plant Services - primarily equipment		\$97,044	0.28%	
Transportation Services - per new contract		\$32,466	0.09%	
Special Education Programs - Prof Svcs		-\$198,219	-0.57%	
Technical Education Tuition		\$46,843	0.13%	
<b>TOTAL NONSALARY ITEMS</b>	<b>\$8,048,675</b>	<b>\$191,877</b>	<b>0.55%</b>	<b>\$8,240,552</b>
<b>OTHER ITEMS</b>				
Debt Service-Bond Payment	\$1,223,160	-\$180,728	-0.52%	\$1,042,432
Capital Fund -Transfer	\$725,000	\$155,000	0.44%	\$880,000
<b>TOTAL OTHER ITEMS</b>	<b>\$1,948,160</b>	<b>-\$25,728</b>	<b>-0.07%</b>	<b>\$1,922,432</b>
<b>TOTAL EXPENSE CHANGES DRAFT #3</b>	<b>\$34,984,949</b>	<b>\$1,184,318</b>	<b>3.39%</b>	<b>\$36,169,267</b>
<b>REVENUE INCREASES (DECREASES)</b>				
Tuition Income - Additional 2 students		\$67,756	0.19%	
Investment Earnings - Interest Income		-\$54,517	-0.16%	
Special Education - Act 173 Revenues (no longer just reimbursements)		\$126,697	0.36%	
Special Education - State Placed Students		-\$205,850	-0.59%	
Fund Balance - Offset Early Retirement final year (\$144,000 to \$145,019)		\$1,019	0.00%	
Fund Balance - Offset EMES Classroom Teacher (1.0 FTE)		\$91,699	0.26%	
Fund Balance - Offset Equity Scholar in Residence		\$88,750	0.25%	
State Aid Transportation		\$40,038	0.11%	
<b>TOTAL REVENUE CHANGES DRAFT #2</b>	<b>\$7,192,658</b>	<b>\$155,592</b>	<b>2.16%</b>	<b>\$7,348,250</b>
<b>NET BUDGET INCREASE (DECREASE)</b>	<b>\$34,984,949</b>	<b>\$1,028,726</b>	<b>2.94%</b>	
<b>LOCAL EDUCATION SPENDING INCREASE</b>	<b>\$27,792,291</b>	<b>\$1,028,726</b>	<b>3.70%</b>	<b>\$28,821,017</b>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 DRAFT #3 BUDGET VS FY 2021-2022 BUDGET

	COVID-19		COVID-19					
DESCRIPTION	Actual 2020	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)	
<b>REVENUES</b>								
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$ 1,081,930	\$ 999,433	\$ 908,468	\$ 951,827	\$ 976,224	\$ 67,756		
INVESTMENT EARNINGS INTEREST	\$ 354,463	\$ 267,254	\$ 283,755	\$ 229,238	\$ 229,238	\$ (54,517)		
MISCELLANEOUS INCOME-OTHER	\$ 305,289	\$ 382,134	\$ 263,440	\$ 267,982	\$ 263,440	\$ -		
EDUC. SPENDING REVENUES	\$ 27,091,430	\$ 27,301,739	\$ 27,792,291	\$ 27,792,291	\$ 28,821,017	\$ 1,028,726		
MISC STATE REIMBURSEMENTS-INCL. CRF- COVID-19	\$ 909,141	\$ 3,783,769	\$ 803,235	\$ 803,235	\$ 843,273	\$ 40,038		
SPED EXPENDITURE REIMBURSEMENT	\$ 4,321,332	\$ 4,238,853	\$ 4,789,760	\$ 4,789,761	\$ 4,710,607	\$ (79,153)		
<b>SUBTOTAL REVENUES</b>	<b>\$ 34,063,585</b>	<b>\$ 36,973,182</b>	<b>\$ 34,840,949</b>	<b>\$ 34,834,333</b>	<b>\$ 35,843,799</b>	<b>\$ 1,002,850</b>		
FUND BALANCE	\$ 1,941,291	\$ -	\$ 144,000	\$ 144,000	\$ 325,468	\$ 181,468		
<b>TOTAL REVENUES</b>	<b>\$ 36,004,876</b>	<b>\$ 36,973,182</b>	<b>\$ 34,984,949</b>	<b>\$ 34,978,333</b>	<b>\$ 36,169,267</b>	<b>\$ 1,184,318</b>	<b>3.39%</b>	
<b>EXPENSES</b>								
<b>INSTRUCTIONAL SERVICES</b>								
SALARIES	\$ 7,868,446	\$ 7,255,878	\$ 8,257,994	\$ 8,128,124	\$ 8,692,573	\$ 434,579		
MISCELLANEOUS BENEFITS	\$ 2,317,170	\$ 2,103,510	\$ 2,432,828	\$ 2,360,216	\$ 2,499,219	\$ 66,391		
TUITION REIMBURSEMENT	\$ 160,237	\$ 150,674	\$ 193,962	\$ 193,962	\$ 193,962	\$ -		
PROFESSIONAL EDUCATION SVC	\$ 43,746	\$ 12,510	\$ 62,795	\$ 118,795	\$ 62,795	\$ -		
TUITION TO OTHER SCHOOL DISTRICTS	\$ 475,755	\$ 498,773	\$ 516,390	\$ 516,390	\$ 544,410	\$ 28,020		
TRAVEL	\$ 10,585	\$ 744	\$ 14,100	\$ 14,100	\$ 14,100	\$ -		
GENERAL SUPPLIES	\$ 195,450	\$ 214,030	\$ 240,913	\$ 245,455	\$ 240,913	\$ -		
BOOKS AND PERIODICALS	\$ 26,504	\$ 41,930	\$ 56,484	\$ 64,484	\$ 64,484	\$ 8,000		
EQUIPMENT	\$ 6,223	\$ 15,229	\$ 49,901	\$ 41,901	\$ 41,901	\$ (8,000)		
DUES AND FEES	\$ 2,999	\$ 1,308	\$ 1,200	\$ 1,200	\$ 1,200	\$ -		
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 11,107,115</b>	<b>\$ 10,294,586</b>	<b>\$ 11,826,568</b>	<b>\$ 11,684,627</b>	<b>\$ 12,355,557</b>	<b>\$ 528,989</b>	<b>4.47%</b>	
<b>PRESCHOOL PROGRAM</b>								
SALARIES	\$ 375,148	\$ 359,699	\$ 341,908	\$ 353,409	\$ 380,825	\$ 38,917		
MISCELLANEOUS BENEFITS	\$ 109,184	\$ 123,720	\$ 107,887	\$ 148,076	\$ 158,142	\$ 50,255		
TUITION REIMBURSEMENT	\$ 1,675	\$ 630	\$ -	\$ -	\$ -	\$ -		
PROFESSIONAL EDUCATION SVC	\$ 50,727	\$ 46,885	\$ 13,000	\$ 13,000	\$ 13,000	\$ -		
TUITION TO PRIVATE SCHOOLS	\$ 180,066	\$ 165,688	\$ 148,512	\$ 148,512	\$ 148,512	\$ -		
GENERAL SUPPLIES	\$ 11,932	\$ 5,052	\$ 7,715	\$ 7,715	\$ 7,715	\$ -		
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 728,732</b>	<b>\$ 701,674</b>	<b>\$ 619,022</b>	<b>\$ 670,712</b>	<b>\$ 708,194</b>	<b>\$ 89,172</b>	<b>14.41%</b>	
<b>GUIDANCE SERVICES</b>								
SALARIES	\$ 745,719	\$ 737,502	\$ 722,337	\$ 699,901	\$ 727,681	\$ 5,344		
MISCELLANEOUS BENEFITS	\$ 245,850	\$ 254,830	\$ 255,213	\$ 235,276	\$ 225,996	\$ (29,217)		
TUITION REIMBURSEMENT	\$ 2,379	\$ -	\$ -	\$ -	\$ -	\$ -		
PROFESSIONAL EDUCATION SVC	\$ 5,214	\$ 2,385	\$ 7,700	\$ 7,700	\$ 7,700	\$ -		
TRAVEL	\$ 360	\$ -	\$ 1,125	\$ 1,125	\$ 1,125	\$ -		
GENERAL SUPPLIES	\$ 21,740	\$ 29,264	\$ 24,850	\$ 24,850	\$ 24,850	\$ -		
BOOKS AND PERIODICALS	\$ 450	\$ 331	\$ 1,010	\$ 1,010	\$ 1,010	\$ -		
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,021,712</b>	<b>\$ 1,024,312</b>	<b>\$ 1,012,235</b>	<b>\$ 969,862</b>	<b>\$ 988,362</b>	<b>\$ (23,873)</b>	<b>-2.36%</b>	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 DRAFT #3 BUDGET VS FY 2021-2022 BUDGET

	COVID-19		COVID-19					\$ Increase	% Increase
DESCRIPTION	Actual 2020	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023		(Decrease)	(Decrease)	
HEALTH SERVICES									
SALARIES	\$ 323,018	\$ 331,121	\$ 348,269	\$ 342,141	\$ 353,271	\$ 5,002			
MISCELLANEOUS BENEFITS	\$ 128,100	\$ 143,631	\$ 149,455	\$ 152,955	\$ 168,388	\$ 18,933			
TUITION REIMBURSEMENT	\$ 4,100	\$ 2,978	\$ -	\$ -	\$ -	\$ -			
TECHNICAL SERVICES	\$ 120	\$ -	\$ 550	\$ 550	\$ 550	\$ -			
GENERAL SUPPLIES	\$ 3,993	\$ 5,478	\$ 7,135	\$ 7,135	\$ 7,135	\$ -			
BOOKS AND PERIODICALS	\$ 496	\$ 1,567	\$ 845	\$ 845	\$ 845	\$ -			
TOTAL HEALTH SERVICES	\$ 459,827	\$ 484,775	\$ 506,254	\$ 503,626	\$ 530,189	\$ 23,935			4.73%
LIBRARY SERVICES									
SALARIES	\$ 336,130	\$ 348,627	\$ 328,725	\$ 332,878	\$ 344,149	\$ 15,424			
MISCELLANEOUS BENEFITS	\$ 106,714	\$ 118,161	\$ 106,774	\$ 92,668	\$ 94,334	\$ (12,440)			
TUITION REIMBURSEMENT	\$ 2,968	\$ 5,956	\$ 1,300	\$ 1,300	\$ 1,300	\$ -			
GENERAL SUPPLIES	\$ 10,895	\$ 18,949	\$ 15,895	\$ 15,895	\$ 15,895	\$ -			
BOOKS AND PERIODICALS	\$ 43,545	\$ 41,551	\$ 52,108	\$ 52,108	\$ 52,108	\$ -			
TOTAL LIBRARY SERVICES	\$ 500,252	\$ 533,244	\$ 504,802	\$ 494,849	\$ 507,786	\$ 2,984			0.59%
CURRICULUM SERVICES									
SALARIES	\$ 151,657	\$ 222,831	\$ 295,465	\$ 252,115	\$ 307,991	\$ 12,526			
MISCELLANEOUS BENEFITS	\$ 14,129	\$ 19,314	\$ 50,446	\$ 42,672	\$ 47,291	\$ (3,155)			
TUITION REIMBURSEMENT	\$ 4,602	\$ 7,137	\$ 13,000	\$ 13,000	\$ 13,000	\$ -			
PURCHASED PROF & TECHNICAL SERVICES	\$ 583	\$ 38	\$ -	\$ 79,184	\$ 88,750	\$ 88,750			
TRAVEL	\$ 988	\$ 379	\$ 2,500	\$ 2,500	\$ 2,000	\$ (500)			
GENERAL SUPPLIES	\$ 461	\$ 10,863	\$ 5,000	\$ 5,000	\$ 5,000	\$ -			
BOOKS AND PERIODICALS	\$ 685	\$ 1,018	\$ 1,200	\$ 1,200	\$ 1,200	\$ -			
DUES AND FEES	\$ 2,529	\$ 168	\$ 1,000	\$ 1,000	\$ 1,000	\$ -			
TOTAL CURRICULUM SERVICES	\$ 175,634	\$ 261,748	\$ 368,611	\$ 396,671	\$ 466,232	\$ 97,621			26.48%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS									
SALARIES	\$ 467,477	\$ 445,098	\$ 530,764	\$ 537,040	\$ 547,476	\$ 16,712			
MISCELLANEOUS BENEFITS	\$ 97,058	\$ 79,565	\$ 111,723	\$ 96,766	\$ 101,096	\$ (10,627)			
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 7,500	\$ 7,500	\$ 12,000	\$ 4,500			
TECHNOLOGY RELATED R&M	\$ 39,421	\$ 95,058	\$ 32,516	\$ 23,016	\$ 10,000	\$ (22,516)			
RENTALS AND LEASES-COPIER	\$ 31,742	\$ 17,599	\$ 50,700	\$ 23,100	\$ 68,524	\$ 17,824			
COMMUNICATIONS	\$ 111,555	\$ 128,768	\$ 131,500	\$ 131,500	\$ 131,500	\$ -			
SUPPLIES-TECHN RELATED	\$ 28,331	\$ 23,200	\$ 36,300	\$ 36,300	\$ 10,000	\$ (26,300)			
SUPPLIES-TECHN RELATED-SOFTWARE	\$ 49,110	\$ 104,975	\$ 300,000	\$ 300,000	\$ 400,000	\$ 100,000			
EQUIPMENT/FINANCIAL SOFTWARE	\$ 403,684	\$ 486,016	\$ 280,000	\$ 280,000	\$ 320,000	\$ 40,000			
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,228,378	\$ 1,380,279	\$ 1,481,003	\$ 1,435,222	\$ 1,600,596	\$ 119,593			8.08%
BOARD OF EDUCATION SVCS.									
SALARIES	\$ 19,985	\$ 25,185	\$ 28,155	\$ 28,155	\$ 30,201	\$ 2,046			
MISCELLANEOUS BENEFITS	\$ 1,956	\$ 4,083	\$ 2,639	\$ 2,639	\$ 2,795	\$ 156			
OFFICIAL SVC TAX COLLECT.	\$ 10,639	\$ 7,558	\$ -	\$ -	\$ -	\$ -			
LEGAL SERVICES	\$ 42,815	\$ 74,683	\$ 25,850	\$ 25,850	\$ 58,749	\$ 32,899			

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 DRAFT #3 BUDGET VS FY 2021-2022 BUDGET

	COVID-19		COVID-19				\$ Increase (Decrease)	% Increase (Decrease)
DESCRIPTION	Actual 2020	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023			
INSURANCE	\$ 95,651	\$ 100,795	\$ 101,829	\$ 101,829	\$ 106,933	\$ 5,105		
ADVERTISING	\$ 3,878	\$ 10,550	\$ 7,900	\$ 7,900	\$ 7,500	\$ (400)		
GENERAL SUPPLIES	\$ 17,870	\$ 18,956	\$ 25,200	\$ 25,200	\$ 19,000	\$ (6,200)		
DUES AND FEES	\$ 225	\$ 10,452	\$ 15,765	\$ 15,765	\$ 11,000	\$ (4,765)		
TOTAL BOARD OF EDUCATION SVCS.	\$ 193,019	\$ 252,262	\$ 207,338	\$ 207,338	\$ 236,178	\$ 28,841		13.91%
<b>SUPERINTENDENT SERVICES</b>								
SALARIES	\$ 347,704	\$ 286,918	\$ 319,097	\$ 468,323	\$ 344,281	\$ 25,184		
MISCELLANEOUS BENEFITS	\$ 126,552	\$ 111,952	\$ 113,521	\$ 134,674	\$ 128,169	\$ 14,648		
TUITION REIMBURSEMENT	\$ 3,528	\$ 34,100	\$ 11,000	\$ 11,000	\$ 11,000	\$ -		
PURCHASED PROF. & TECHNICAL SERVICES	\$ 9,049	\$ 55,719	\$ 21,200	\$ 21,200	\$ 21,200	\$ -		
COMMUNICATIONS-POSTAGE	\$ 4,444	\$ 1,688	\$ 5,500	\$ 5,500	\$ 5,500	\$ -		
PRINTING AND BINDING	\$ -	\$ 189	\$ 1,500	\$ 1,500	\$ 1,500	\$ -		
TRAVEL	\$ 6,309	\$ 4,415	\$ 4,000	\$ 4,000	\$ 7,000	\$ 3,000		
GENERAL SUPPLIES	\$ 18,618	\$ 10,937	\$ 19,857	\$ 19,857	\$ 15,000	\$ (4,857)		
BOOKS AND PERIODICALS	\$ 683	\$ 468	\$ 1,800	\$ 1,800	\$ 750	\$ (1,050)		
DUES AND FEES	\$ 5,150	\$ 7,680	\$ 7,000	\$ 7,000	\$ 7,000	\$ -		
TOTAL SUPERINTENDENT SERVICES	\$ 522,037	\$ 514,066	\$ 504,475	\$ 674,854	\$ 541,400	\$ 36,925		7.32%
<b>OFFICE OF THE PRINCIPAL</b>								
SALARIES	\$ 1,332,742	\$ 1,384,657	\$ 1,454,637	\$ 1,456,628	\$ 1,502,528	\$ 47,891		
MISCELLANEOUS BENEFITS	\$ 447,133	\$ 502,793	\$ 527,214	\$ 517,635	\$ 549,379	\$ 22,165		
TUITION REIMBURSEMENT	\$ 11,764	\$ 7,417	\$ 22,000	\$ 22,000	\$ 22,000	\$ -		
PURCHASED PROF. & TECHNICAL SERVICES	\$ 27,705	\$ 6,592	\$ 11,800	\$ 11,800	\$ 11,800	\$ -		
COMMUNICATIONS-POSTAGE	\$ 14,181	\$ 9,079	\$ 17,460	\$ 17,460	\$ 17,460	\$ -		
TRAVEL	\$ 4,332	\$ 3,579	\$ 4,800	\$ 4,800	\$ 4,800	\$ -		
GENERAL SUPPLIES	\$ 44,473	\$ 42,091	\$ 43,410	\$ 43,410	\$ 43,410	\$ -		
DUES AND FEES	\$ 12,692	\$ 10,055	\$ 8,150	\$ 8,150	\$ 8,150	\$ -		
TOTAL OFFICE OF THE PRINCIPAL	\$ 1,895,022	\$ 1,966,263	\$ 2,089,471	\$ 2,081,883	\$ 2,159,527	\$ 70,056		3.35%
<b>FISCAL SERVICES</b>								
SALARIES	\$ 368,142	\$ 354,107	\$ 359,558	\$ 399,519	\$ 375,495	\$ 15,937		
MISCELLANEOUS BENEFITS	\$ 114,456	\$ 133,826	\$ 111,254	\$ 121,657	\$ 150,193	\$ 38,939		
TUITION REIMBURSEMENT	\$ 4,855	\$ 375	\$ 6,000	\$ 6,000	\$ 12,000	\$ 6,000		
PURCHASED PROF. & TECHNICAL SERVICES	\$ 30	\$ 83	\$ 5,500	\$ 5,500	\$ 11,500	\$ 6,000		
AUDITING SERVICES	\$ 47,300	\$ 39,685	\$ 36,800	\$ 36,800	\$ 42,102	\$ 5,302		
TRAVEL	\$ 3,148	\$ 1,753	\$ 2,000	\$ 2,000	\$ 2,500	\$ 500		
GENERAL SUPPLIES	\$ 4,255	\$ 1,546	\$ 1,300	\$ 1,300	\$ 3,000	\$ 1,700		
DUES AND FEES	\$ 489	\$ 458	\$ 750	\$ 750	\$ 500	\$ (250)		
INTEREST ON SHORT-TERM DEBT	\$ 266,486	\$ 208,284	\$ 262,925	\$ 208,408	\$ 208,408	\$ (54,517)		
TOTAL FISCAL SERVICES	\$ 809,161	\$ 740,117	\$ 786,087	\$ 781,934	\$ 805,698	\$ 19,611		2.49%
<b>OPERATION AND MAINT.PLANT</b>								
SALARIES	\$ 1,173,957	\$ 1,091,168	\$ 1,359,061	\$ 1,363,187	\$ 1,415,324	\$ 56,263		
MISCELLANEOUS BENEFITS	\$ 365,771	\$ 380,469	\$ 493,111	\$ 493,932	\$ 513,003	\$ 19,892		

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 DRAFT #3 BUDGET VS FY 2021-2022 BUDGET

	COVID-19		COVID-19					
DESCRIPTION	Actual 2020	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)	
UTILITY SERVICES	\$ 56,344	\$ 39,300	\$ 44,950	\$ 44,950	\$ 44,950	\$ -		
CLEANING SERVICES	\$ 77,753	\$ 52,225	\$ 77,580	\$ 77,580	\$ 77,580	\$ -		
REPAIR AND MAINTENANCE SERVICES &PROP	\$ 169,605	\$ 241,320	\$ 289,005	\$ 289,005	\$ 289,005	\$ -		
TRAVEL/GAS &BOTTLED GAS	\$ 3,802	\$ 5,922	\$ 8,804	\$ 8,804	\$ 8,804	\$ -		
GENERAL SUPPLIES	\$ 178,646	\$ 142,717	\$ 145,794	\$ 145,794	\$ 145,794	\$ -		
ELECTRICITY	\$ 256,081	\$ 343,500	\$ 290,700	\$ 290,700	\$ 292,200	\$ 1,500		
OIL	\$ 97,408	\$ 85,962	\$ 123,896	\$ 123,896	\$ 125,440	\$ 1,544		
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 100,385	\$ 102,147	\$ 110,129	\$ 110,129	\$ 110,129	\$ -		
EQUIPMENT	\$ 16,990	\$ 8,830	\$ 23,600	\$ 23,600	\$ 117,600	\$ 94,000		
TOTAL OPER. AND MAINT.PLANT	\$ 2,496,742	\$ 2,493,560	\$ 2,966,630	\$ 2,971,577	\$ 3,139,829	\$ 173,199	5.84%	
STUDENT TRANSPORTATION SV								
STUDENT TRANSPORTATION SV	\$ 1,285,046	\$ 1,476,321	\$ 1,539,560	\$ 1,787,445	\$ 1,572,025	\$ 32,466		
TOTAL STUDENT TRANSPORTATION SV	\$ 1,285,046	\$ 1,476,321	\$ 1,539,560	\$ 1,787,445	\$ 1,572,025	\$ 32,466	2.11%	
STUDENT TRANS-OTHER								
STUDENT TRANS-FIELD TRIPS	\$ 37,522	\$ 7,321	\$ 45,105	\$ 45,105	\$ 45,105	\$ -		
TOTAL STUDENT TRANS-OTHER	\$ 37,522	\$ 7,321	\$ 45,105	\$ 45,105	\$ 45,105	\$ -	0.00%	
DEBT SERVICE								
REDEMPTION OF PRINCIPAL	\$ 1,376,690	\$ 926,910	\$ 927,136	\$ 927,136	\$ 772,369	\$ (154,767)		
INTEREST LONG TERM DEBT	\$ 288,507	\$ 306,516	\$ 296,024	\$ 296,024	\$ 270,063	\$ (25,961)		
TOTAL DEBT SERVICE	\$ 1,665,197	\$ 1,233,426	\$ 1,223,160	\$ 1,223,160	\$ 1,042,432	\$ (180,728)	-14.78%	
FUND TRANSFER OUT								
FUND TRANSFER-CAPITAL	\$ 1,116,012	\$ 3,206,522	\$ 725,000	\$ 725,000	\$ 880,000	\$ 155,000		
FUND TRANSFER-FOOD SERVICE	\$ 109,403	\$ -	\$ 149,115	\$ 149,115	\$ 149,115	\$ -		
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -		
TOTAL TRANSFER TO OTHER FUNDS	\$ 1,225,415	\$ 3,246,522	\$ 914,115	\$ 914,115	\$ 1,069,115	\$ 155,000	16.96%	
SUPPORT PROGRAMS-SPECIAL EDUCATION								
STATE PLACED STUDENT COSTS INCLUDES 504	\$ 363,250	\$ 221,360	\$ 270,000	\$ 270,000	\$ 167,940	\$ (102,060)		
SPECIAL EDUCATION PROGRAMS	\$ 3,646,400	\$ 3,678,054	\$ 4,301,233	\$ 4,249,317	\$ 4,453,156	\$ 151,923		
EXTRAORDINARY PROGRAM	\$ 1,266,998	\$ 1,316,830	\$ 1,529,214	\$ 1,529,214	\$ 1,555,152	\$ 25,938		
SUMMER PROGRAM	\$ 120,405	\$ 43,435	\$ 110,146	\$ 110,489	\$ 106,605	\$ (3,541)		
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$ 164,727	\$ 151,977	\$ 167,080	\$ 167,474	\$ 176,510	\$ 9,430		
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$ 144,308	\$ 164,863	\$ 168,526	\$ 168,265	\$ 64,915	\$ (103,611)		
SLP SERVICES	\$ 506,571	\$ 532,012	\$ 534,706	\$ 521,558	\$ 540,718	\$ 6,012		
OT SERVICES	\$ 26,894	\$ 22,945	\$ 28,780	\$ 28,831	\$ 30,032	\$ 1,252		
PT SERVICES	\$ -	\$ -	\$ 10,500	\$ 10,500	\$ -	\$ (10,500)		
TRANSPORTATION(NOT SUMMER)	\$ 54,961	\$ 81,700	\$ 58,179	\$ 68,315	\$ 54,296	\$ (3,883)		
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,294,514	\$ 6,213,176	\$ 7,178,364	\$ 7,123,963	\$ 7,149,324	\$ (29,040)	-0.40%	
SPED ADMINISTRATION								
SALARIES	\$ 256,087	\$ 296,732	\$ 298,730	\$ 298,281	\$ 307,735	\$ 9,005		
MISCELLANEOUS BENEFITS	\$ 77,744	\$ 68,225	\$ 71,785	\$ 83,282	\$ 86,924	\$ 15,139		

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 DRAFT #3 BUDGET VS FY 2021-2022 BUDGET

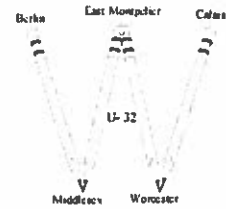
	COVID-19		COVID-19						
DESCRIPTION	Actual 2020	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)		
TUITION REIMBURSEMENT	\$ 4,561	\$ 1,555	\$ 7,000	\$ 8,500	\$ 7,000	\$ -			
INSURANCE	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,700	\$ 200			
COMMUNICATIONS	\$ 4,775	\$ 4,775	\$ 4,775	\$ 4,775	\$ 4,775	\$ -			
ADVERTISING	\$ 243	\$ 889	\$ 500	\$ 500	\$ 500	\$ -			
TRAVEL	\$ 1,117	\$ 18	\$ 2,450	\$ 2,450	\$ 2,000	\$ (450)			
SUPPLIES	\$ 3,848	\$ 4,855	\$ 4,446	\$ 4,446	\$ 4,500	\$ 54			
SUPPLIES-SOFTWARE	\$ 5,654	\$ 5,940	\$ 6,000	\$ 6,000	\$ 6,000	\$ -			
DUES AND FEES	\$ 610	\$ 1,575	\$ 645	\$ 645	\$ 645	\$ -			
TOTAL SPED ADMINISTRATION	\$ 358,139	\$ 388,064	\$ 399,831	\$ 412,379	\$ 423,779	\$ 23,948	5.99%		
SUBTOTAL SPECIAL EDUCATION PROGRAMS	\$ 6,652,653	\$ 6,601,240	\$ 7,578,195	\$ 7,536,342	\$ 7,573,103	\$ (5,092)	-0.07%		
ENGLISH LANGUAGE LEARNER									
SALARIES	\$ 56,769	\$ 57,550	\$ 59,277	\$ 58,672	\$ 60,726	\$ 1,449			
MISCELLANEOUS BENEFITS	\$ 16,093	\$ 19,985	\$ 27,140	\$ 19,567	\$ 18,904	\$ (8,236)			
TUITION REIMBURSEMENT	\$ -	\$ 53	\$ 1,000	\$ 1,000	\$ 1,000	\$ -			
TRAVEL	\$ 1,373	\$ 85	\$ 1,000	\$ 1,000	\$ 1,000	\$ -			
TOTAL ENGLISH LANGUAGE LEARNER	\$ 74,235	\$ 77,673	\$ 88,417	\$ 80,239	\$ 81,630	\$ (6,787)	-7.68%		
CO-CURRICULAR ACTIVITIES									
MISCELLANEOUS EXPENSES	\$ 637,875	\$ 564,609	\$ 723,902	\$ 728,711	\$ 746,309	\$ 22,407			
TOTAL COCURRICULAR ACTIVITIES	\$ 637,875	\$ 564,609	\$ 723,902	\$ 728,711	\$ 746,309	\$ 22,407	3.10%		
COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS									
MISCELLANEOUS EXPENSES	\$ 111,847	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -			
TOTAL COVID-19 EXPENSES	\$ 111,847	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	0.00%		
TOTAL EXPENSES	\$ 32,827,421	\$ 36,817,049	\$ 34,984,949	\$ 35,188,271	\$ 36,169,267	\$ 1,184,318	3.39%		
	\$ 3,177,455	\$ 156,133	\$ (0)	\$ (209,938)	\$ -	\$ 1			

## Washington Central Unified Union School District

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

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 23 Tax Rate Projections – Draft #3**  
**DATE: January 6, 2022**

**Review:** The December 1 letter from the Tax Commissioner provided some preliminary estimates for the property yield and tax rate based upon a 4.74% average expected growth in per pupil spending across the state. The Commissioner reported \$90 million in forecasted unreserved/unallocated funds from FY 2021-2022. The Governor and Administration would like to see half of this surplus, \$45 million, returned to property taxpayers and the other half reinvested into our students and used for one-time school capital construction costs. The final Homestead Property Yield will be set by the legislature.

For FY 2022-2023, the excess spending threshold is in its second year of a two-year moratorium, but the state has provided us the calculation that would have been utilized to develop the excess spending amount based upon the New England Economic Project cumulative price index as of November 18, 2021 (NEEP CPI). The State Excess Spending Per Equalized Pupil is \$19,977.

**Update:** At the end of December, the Department of Taxes notified us of the results of the Property Valuation and Review (PVR)'s 2021 equalization study. With this notification came the local Common Level of Appraisal to use to calculate the estimated tax rates for each town. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment. Berlin and Worcester saw the largest reduction in their CLA.

### Common Level of Appraisal Change from FY 2021-2022 to FY 2022-2023

Towns	CLA 21-22	CLA 22-23	CLA Reduction
Berlin	108.77%	94.91%	-13.86%
Calais	93.93%	87.66%	-6.27%
East Montpelier	94.18%	89.97%	-4.21%
Middlesex	95.89%	89.89%	-6.00%
Worcester	99.55%	90.65%	-8.90%

The AOE provided us with a number for equalized pupils; however, it did not take into account early college students. For this calculation 10 pupils were added to the AOE # to adjust for early college students, estimating equalized pupils at 1,423.57. The AOE has indicated we should have their frozen equalized pupil count next week.

**Summary:** Tax rate calculations for the Tax Commissioner's Scenario A and B are provided here. Scenario A uses all \$90 million of the forecasted unreserved/unallocated funds from FY 2021-2022 to reduce the tax rate. Scenario B is the most conservative approach, assuming the legislature will not apply any of the funds to reduce the tax rate. The Tax Commissioner did not provide a property yield for any other possible application of the forecasted unreserved/unallocated funds.



**FY 2022-2023 Budget Draft #3 – Scenario A (Uses \$90 million of Ed Fund Balance)**  
**Property Yield per \$1.00 Tax Rate = \$13,846**

Towns	Common Level of Appraisal	Post Legislative Session Tax Rates FY 21-22	Estimated Tax Rates FY 22-23	Increase (Decrease)
Berlin	94.91%	\$1.577	<b>\$1.541</b>	(\$0.036)
Calais	87.66%	\$1.826	<b>\$1.668</b>	(\$0.158)
East Montpelier	89.97%	\$1.822	<b>\$1.625</b>	(\$0.197)
Middlesex	89.89%	\$1.789	<b>\$1.627</b>	(\$0.162)
Worcester	90.65%	\$1.723	<b>\$1.613</b>	(\$0.110)

Each Town starts with an equalized tax rate of \$1.4622 and an equalized tax rate decrease of \$.253. The local Common Level of Appraisal affects the actual tax rate, which is why the amounts differ by Town.

**FY 2022-2023 Budget Draft #3 – Scenario B (Uses \$0 of Ed Fund Balance)**  
**Property Yield per \$1.00 Tax Rate = \$12,937**

Towns	Common Level of Appraisal	Post Legislative Session Tax Rates FY 21-22	Estimated Tax Rates FY 22-23	Increase (Decrease)
Berlin	94.91%	\$1.577	<b>\$1.649</b>	\$0.072
Calais	87.66%	\$1.826	<b>\$1.785</b>	(\$0.041)
East Montpelier	89.97%	\$1.822	<b>\$1.739</b>	(\$0.083)
Middlesex	89.89%	\$1.789	<b>\$1.741</b>	(\$0.048)
Worcester	90.65%	\$1.723	<b>\$1.726</b>	\$0.003

Each Town starts with an equalized tax rate of \$1.5649 and an equalized tax rate decrease of \$.151. The local Common Level of Appraisal affects the actual tax rate, which is why the amounts differ by Town.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 BUDGET DRAFT #3  
TAX RATE CALCULATION

Uses Tax Commissioner December 1 Information  
Scenario A

How to Calculate Tax Rates

<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$36,169,267</b>	<b>A</b>
<b>LESS OFFSETTING REVENUES-per State formula:</b>		
Interest Income	\$229,238	
Tuition-School Districts and Individuals	\$976,224	
Miscellaneous Income -Other	\$263,440	
Miscellaneous State Reimbursements	\$843,273	
Special Education Reimbursements	\$4,710,607	
Fund Balance	\$325,468	
<b>TOTAL OFFSETTING REVENUES</b>	<b>\$7,348,250</b>	<b>B</b>
<b>LOCAL EDUCATION SPENDING</b>	<b>\$28,821,017</b>	<b>A-B=C</b>
<b>EQUALIZED PUPILS-per state report January 2022 AOE</b>	<b>1423.57</b>	<b>D</b>
Two year average, HS weighted, .95112 state wtd-Information received Dec 15 each year by law		
<b>LOCAL SPENDING PER EQ PUPIL</b>	<b>\$20,246</b>	<b>C/D=E</b>
<b>Property Yield Per \$1.00 Tax Rate</b>	<b>\$13,846</b>	<b>F</b>
<b>Spending Adjustment</b>	<b>146.22%</b>	<b>E/F=G</b>
<b>Equalized Tax Rate \$1.00</b>	<b>\$1.4622</b>	
<b>Using Equalized Tax Rate Divide By Common Level of Appraisal</b>		
	<b>Common Level Of Appraisal(CLA)- December 31</b>	<b>FY22-23Tax Rate W/ CLA</b>
Berlin	94.91%	\$1.541
Catais	87.66%	\$1.668
East Montpelier	89.97%	\$1.625
Middlesex	89.89%	\$1.627
Worcester	90.65%	\$1.613

<b>Final Information FY 21-22</b>	<b>Incr % Budget 23 vs Budget 22</b>
\$34,984,949	3.39%
\$283,755	
\$908,448	
\$263,438	
\$803,236	
\$4,789,781	
\$144,000	
\$7,192,658	2.16%
\$27,792,291	3.70%
1431.50	-0.55%
	<b>Incr % Per Eq Pupil</b>
\$19,415	4.28%
\$11,317	22.35%
	<b>TAX INCR (DECR)</b>
171.55%	
\$1.716	-\$0.253
<b>FY21-22Tax Rate W/ CLA</b>	<b>Increase/ (Decrease)</b>
\$1.577	-\$0.037
\$1.826	-\$0.158
\$1.822	-\$0.196
\$1.789	-\$0.162
\$1.723	-\$0.110

How to Calculate the Excess Spending Formula-Not Required for FY 2022-2023 Budget

<b>Excess Spending Formula</b>		
Debt Allocation-per formula	\$935,522	
Capital Fund Transfer pending AOE	\$0	
Special Education over \$60k-@5%	\$21,650	
New Teachers Retirement Assessment	\$107,669	
<b>Subtotal Reductions per Excess Spending Formula</b>	<b>\$1,064,841</b>	<b>H</b>
<b>Reduction Per Equalized Pupil</b>	<b>\$748</b>	<b>H/D=I</b>
<b>WCUUSD Excess Spending Per Equalized Pupil</b>	<b>\$19,498</b>	<b>E-I=J</b>
<b>State Excess Spending Amount Per Eq Pupil-Dec 15th</b>	<b>\$19,977</b>	<b>K</b>
<b>Amount away from Threshold Per Equalized Pupil</b>	<b>\$479</b>	<b>K-I=L</b>
<b>Amount away from Threshold (cut needed)</b>	<b>\$682,482</b>	<b>L*D=M</b>

\$1,116,994
\$0
\$21,753
\$129,892
\$1,268,639
\$886
\$18,529
\$18,789
\$260
\$372,802

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2022-2023 BUDGET DRAFT #3  
TAX RATE CALCULATION

Uses Tax Commissioner December 1 Information  
Scenario B

How to Calculate Tax Rates

<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$36,169,267</b>	<b>A</b>
<b>LESS OFFSETTING REVENUES-per State formula:</b>		
Interest Income	\$229,238	
Tuition-School Districts and Individuals	\$976,224	
Miscellaneous Income -Other	\$263,440	
Miscellaneous State Reimbursements	\$843,273	
Special Education Reimbursements	\$4,710,607	
Fund Balance	\$325,468	
<b>TOTAL OFFSETTING REVENUES</b>	<b>\$7,348,250</b>	<b>B</b>
<b>LOCAL EDUCATION SPENDING</b>	<b>\$28,821,017</b>	<b>A-B=C</b>
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Two year average, HS weighted, .95112 state wtd-Information received Dec 15 each year by law		
<b>LOCAL SPENDING PER EQ PUPIL</b>	<b>\$20,246</b>	<b>C/D=E</b>
<b>Property Yield Per \$1.00 Tax Rate</b>	<b>\$12,937</b>	<b>F</b>
<b>Spending Adjustment</b>	<b>156.49%</b>	<b>E/F=G</b>
<b>Equalized Tax Rate \$1.00</b>	<b>\$1.5649</b>	
<b>Using Equalized Tax Rate Divide By Common Level of Appraisal</b>		
	<b>Common Level Of Appraisal(CLA)- December 31</b>	<b>FY22-23Tax Rate W/ CLA</b>
Berlin	94.91%	\$1.649
Calais	87.66%	\$1.785
East Montpelier	89.97%	\$1.739
Middlesex	89.89%	\$1.741
Worcester	90.65%	\$1.726

<b>Final Information FY 21-22</b>	<b>Incr % Budget 23 vs Budget 22</b>
\$34,984,949	3.39%
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\$4,789,781	
\$144,000	
\$7,192,658	-2.16%
\$27,792,291	3.70%
1431.50	-0.55%
	<b>Incr % Per Eq Pupil</b>
\$19,415	4.28%
\$11,317	14.31%
	<b>TAX INCR (DECR)</b>
171.55%	
\$1.716	-\$0.151
<b>FY21-22Tax Rate W/ CLA</b>	<b>Increase/ (Decrease)</b>
\$1.577	\$0.072
\$1.826	-\$0.041
\$1.822	-\$0.082
\$1.789	-\$0.048
\$1.723	\$0.003

How to Calculate the Excess Spending Formula-Not Required for FY 2022-2023 Budget

<b>Excess Spending Formula</b>		
Debt Allocation-per formula	\$935,522	
Capital Fund Transfer pending AOE	\$0	
Special Education over \$60k-@5%	\$21,650	
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<b>Subtotal Reductions per Excess Spending Formula</b>	<b>\$1,064,841</b>	<b>H</b>
<b>Reduction Per Equalized Pupil</b>	<b>\$748</b>	<b>H/D=I</b>
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<b>Amount away from Threshold Per Equalized Pupil</b>	<b>\$479</b>	<b>K-I=L</b>
<b>Amount away from Threshold (cut needed)</b>	<b>\$682,482</b>	<b>L*D=M</b>

\$1,116,994
\$0
\$21,753
\$129,892
\$1,268,639
\$886
\$18,529
\$18,789
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\$372,802

## Washington Central Unified Union School District

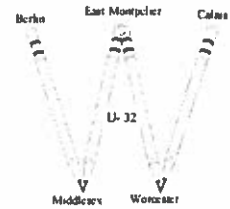
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: Fund Balance Reserve Recommendation / Approval**  
**DATE: January 6, 2022**

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**Summary:** The FY 23 General Fund Budget plans for the Board to authorize the use of general operating fund balance as offsetting revenue to fund the final year of the early retirement program, one classroom teacher at East Montpelier Elementary School and the Equity Scholar in Residence. The impact of each adjustment on the estimated equalized tax rate is:

1. Early Retirement Program = \$145,019 or \$.0079 on the tax rate.
2. Classroom Teacher at EMES = \$91,699 or \$.0050 on the tax rate.
3. Equity Scholar in Residence = \$88,750 or \$.0049 on the tax rate.
4. Total = \$325,468 or \$.0177 on the tax rate.

### Operating Fund Balance FY 2022

Beginning Fund Balance	\$2,666,659
Less Current Board-approved reserves	-\$ 524,993
<b>Total Available Fund Balance</b>	<b>\$2,141,666</b>
Target Fund Balance (2% of FY 2022 Budget)	\$ 699,699
Amount Available Beyond the 2% Target	\$1,441,967
Less Recommended Reserves for FY 2023 Budget	-\$ 325,468
<b>Total Fund Balance After Recommended Reserve</b>	<b>\$1,116,499</b>

**Recommended Board Action:** The Board authorize the use of \$325,468 of general operating fund balance as offsetting revenue for the FY 23 General Fund Budget.

Washington Central Unified Union School District  
Grant-funded Positions  
FY 2022-2023 Budget

School	Position	FTE	Funding Source	Budget Amount
<b>Berlin</b>	Behavior Interventionist	1.00	Medicaid	\$ 40,711
	Math Teacher Leader	0.60	Titles SWP	\$ 56,319
	Literacy Interventionist	1.00	Titles SWP	\$ 105,368
	Literacy Teacher Leader	0.60	Titles SWP	\$ 74,789
<b>Calais</b>	Behavior Interventionist	1.00	Medicaid	\$ 44,282
	Literacy Interventionist	0.50	Titles SWP	\$ 59,384
	Literacy Interventionist	1.50	ARP ESSER	\$ 147,518
	School Nurse	0.40	ARP ESSER	\$ 30,869
	School Counselor	0.60	ARP ESSER	\$ 42,545
<b>Doty</b>	School Counselor	0.30	Medicaid	\$ 24,222
	School Nurse	0.15	EPSDT	\$ 13,744
	Instructional Coach	0.50	Titles SWP	\$ 48,917
	Literacy Interventionist	0.50	Titles	\$ 50,615
	Math Interventionist	0.50	School Improvement	\$ 50,615
	School Nurse	0.50	ARP ESSER	\$ 51,313
	School Counselor	0.20	ARP ESSER	\$ 19,242
	Schoolwide Paraeducator	0.38	ARP ESSER	\$ 14,216
<b>East Montpelier</b>	School Counselor	0.40	ARP ESSER	\$ 50,869
<b>Rumney</b>	Student Behavior Support	1.00	Medicaid	\$ 56,938
	School Counselor	0.40	ARP ESSER	\$ 40,008
<b>U-32</b>	SPARK Educator	1.00	Medicaid	\$ 70,870
	School Counselor	1.00	ARP ESSER	\$ 70,870
	RISE Educator	1.00	CFP Title IV	\$ 91,699
<b>WCUUSD</b>	COVID Coordinator	1.00	ARP ESSER	\$ 115,055
	EEE Program	1.50	IDEA B	\$ 166,850
	Psychologists	0.70	IDEA B	\$ 91,699
	Speech, Language Pathologists	0.45	IDEA B	\$ 52,887
	Occupational Therapists	2.02	IDEA B	\$ 172,578
	Psychologists	1.30	ARP ESSER IDEA B	\$ 101,596
	EEE Program	0.50	Medicaid	\$ 46,717
	Medicaid Billing Clerk	0.90	Medicaid	\$ 54,906
	Instructional Coach	0.80	CFP Title II	\$ 82,353
	Instructional Coach	1.00	CFP Title II	\$ 92,171
<b>Total</b>				<b>\$ 2,232,735</b>

Note: ARP ESSER funding ends September 2024. The Doty School Improvement Grant ends June 2023.

## **WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT WARNING**

The legal voters of the Washington Central Unified Union School District, a municipal corporation consisting of the Towns of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont are hereby notified and warned to meet in their respective towns at the polling places hereinafter named on Tuesday March 1, 2022, to vote by Australian ballot on Articles 1 through 9 as outlined below. The polls will open beginning at 8:00 AM in Berlin; 7:00 AM in Calais; 7:00 AM in East Montpelier; 7:00 AM in Middlesex; and 10:00 AM in Worcester. The polls will close in all towns at 7:00 PM.

**ARTICLE 1.** To elect a Clerk for a term of one (1) year.

**ARTICLE 2.** To elect a Treasurer for a term of one (1) year.

**ARTICLE 3.** To elect a Moderator for a term of one (1) year.

**ARTICLE 4.** To elect the following School Directors:

Berlin	One (1) School Director	One (1) Year of a Two (2) Year Tem
Calais	One (1) School Director	Three (3) Year Term
	One (1) School Director	Three (3) Year Term
East Montpelier	One (1) School Director	Three (3) Year Term
	One (1) School Director	One (1) Year of a Three (3) Year Term
Middlesex	One (1) School Director	One (1) Years of a Three (3) Year Term
	One (1) School Director	Two (2) Year Term
Worcester	One (1) School Director	One (1) Year of a Three (3) Year Term
	One (1) School Director	Three (3) Year Term

**ARTICLE 5.** To fix the annual compensation of the Union School District officers.

Clerk      \$500.00  
Treasurer \$6,600.00  
Directors \$1,050.00 each  
Chair      \$2,100.00

**ARTICLE 6.** Shall the voters of the Washington Central Unified Union School District approve the school board to expend \$36,169,267 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved will result in education spending of \$20,246 per equalized pupil. This projected spending per equalized pupil is 4.28 % higher than spending for the current year.

**ARTICLE 7.** Shall the School District authorize the Board of School Directors of Washington Central Unified Union School District to hold any audited fund balance as of June 30, 2022 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?

**ARTICLE 8.** Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2022-2023 school year?

**Polling Places and Times:**

Berlin Municipal Office in Berlin Corners - 8:00 AM-7:00 PM

Calais Town Hall – 7:00 AM – 7:00 PM

East Montpelier Elementary School in East Montpelier – 7:00 AM – 7:00 PM

Middlesex Town Hall in Middlesex– 7:00 AM – 7:00 PM

Worcester Town Hall in Worcester - 10:00 AM – 7:00 PM

A virtual public hearing will take place at 6:30 PM on February 28, 2022 to provide information on the articles to be voted by Australian Ballot at the municipalities' respective Town Meetings on Tuesday, March 1, 2022. \_\_insert link \_\_\_\_\_ Meeting ID: \_\_\_\_\_ Password: \_\_\_\_\_ Phone: 1-929-205-6099

In person location will be at U-32 Middle & High School 930 Gallison Hill Rd., Montpelier, VT 05602

Upon closing of the polls, the ballots shall be transported and delivered to the East Montpelier Elementary School in the Town of East Montpelier and comingled and counted by members of the Boards of Civil Authority of several towns under the supervision of the Clerk of the Washington Central Unified Union School District.

The legal voters of Washington Central Unified Union School District are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706 (u) of Title 16, and Chapters 43, 51, and 55 of title 17, Vermont Statutes Annotated.

## SCHOOL DIRECTORS

---

Flor Diaz Smith, Chair (East Montpelier)

---

Kari Bradley, Vice-Chair (Calais)

---

Jonas Eno-Van Fleet, Clerk (Worcester)

---

Diane Nichols-Fleming (Berlin)

---

Vera Frazier (Berlin)

---

Ursula Stanley (Middlesex)

---

McKalyn Leclerc (Worcester)

---

Rosie Laquerre, WCUUSD Clerk

---

Jonathan Goddard (Berlin)

---

C. Scott Thompson (Calais)

---

Chris McVeigh (Middlesex)

---

Jill Olson (Middlesex)

---

Stephen Looke (East Montpelier)

---

Maggie Weiss (Calais)

---

Lindy Johnson (East Montpelier)

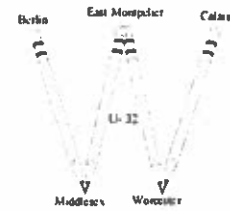


## Washington Central Unified Union School District

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Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: Set Announced Tuition Rate for FY 23**  
**DATE: January 6, 2022**

**Summary:** Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15<sup>th</sup> will result in the current year's announced tuition rate being applied to the next fiscal year per 16 V.S.A 826(a). The State of Vermont calculates Allowable Tuition at the end of each year, based upon actual district expenditures for that year. Districts are required to refund for overcharging too much per pupil, as was reported to the Board in December when reporting on the Allowable Tuition for FY 2019-2020 and FY 2020-2021

The Announced Tuition is calculated using the total budgeted expenditures, excluding offsetting revenues received from the state for Drivers Ed, Small Schools and Special Education; Tech Center Tuition; and transportation of the districts own students to and from school. The net of these, Net Instructional Expenditures, is averaged by level over the projected enrollment for that year to get a per pupil cost to use for tuition rates.

The Announced Tuition Rate Calculation for FY 2023 is included for reference in your packet. Centralized expenses are allocated based upon the percent of total students at the elementary level and secondary level. The calculation estimates a higher percent of secondary students than elementary students next year. This is the opposite from FY 2022, which was the primary cause for an increase in per pupil cost at the elementary level and a decrease at the secondary level.

### **FY 2022 Projections:**

Elementary Percentage = 51.24%	Elementary Percentage = 48.46%
Secondary Percentage = 48.76%	Secondary Percentage = 51.54%
Elementary Tuition = \$20,265	<b>Elementary Tuition = \$21,253</b>
Secondary Tuition = \$20,647	<b>Secondary Tuition = \$20,338</b>

### **FY 2023 Projections:**

**Recommended Board Action:** The Board move to announce the FY 2022-2023 district tuition rates as \$21,253 for Elementary Tuition and \$20,338 for Secondary Tuition.

Washington Central Unified Union School District  
FY 2022-2023  
Announced Tuition Rate Calculation

Level	Total Budgeted Expenditures	Excluded Expenses and Revenues					Net Instructional Expenditures
		Drivers Ed Revenue	Tech Center Tuition	Small Schools Grant	SPED & EEE	Transportation	
Elementary	\$1,492,349	\$0	\$0	\$171,302	\$1,321,047	\$0	\$10,753,997
U-32	\$1,332,092	\$5,000	\$544,410	\$0	\$782,682	\$0	\$10,837,283
WCUUSD-To Be allocated	\$6,966,062	\$0	\$0	\$0	\$5,467,972	\$1,498,090	\$4,780,294
District Total	\$9,790,503	\$5,000	\$544,410	\$171,302	\$7,571,701	\$1,498,090	\$26,371,574
Elementary	\$4,868,336	\$0	\$0	\$171,302	\$3,971,010	\$726,025	\$13,070,688
Per Pupil	\$7,916	\$0	\$0	\$279	\$6,457	\$1,181	\$21,253
U-32	\$4,922,167	\$5,000	\$544,410	\$0	\$3,600,691	\$772,065	\$13,300,886
Per Pupil	\$7,526	\$8	\$832	\$0	\$5,506	\$1,181	\$20,338
District Total	\$9,790,503	\$5,000	\$544,410	\$171,302	\$7,571,701	\$1,498,090	\$26,371,574
	\$7,715	\$4	\$429	\$135	\$5,967	\$1,181	\$20,781

Projected Enrollment	Oct 1 Census	Percent of Total	Calculated Tuition Rates
FTE Students-Berlin	177		
FTE Students-Calais	75		
FTE Students-EMES	186		
FTE Students-Rumney	117		
FTE Students-Doty	60		
Subtotal FTE Students Elementary	615	48.46%	\$ 21,253
FTE Students - U-32	654	51.54%	\$ 20,338
Total FTE Students / Average Tuition	1,269	100.00%	\$ 20,781