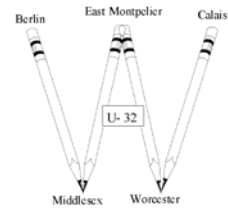


Washington Central Unified Union School District

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1130 Gallison Hill Road
Montpelier, VT 05602
Phone (802) 229-0553
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**WCUUSD Finance Committee
Meeting Agenda
11.16.21 8:30-9:30 a.m.
Central Office, 1130 Gallison Hill Rd., Montpelier
Via Video Conference**

<https://tinyurl.com/448cdvn6>

Meeting ID: 846 4739 8000

Passcode: 983447

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

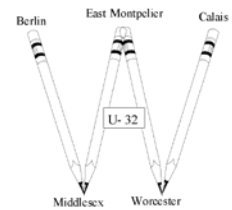
1. Call to Order
2. Approve Minutes of 10.19.21, 11.9.21 – pg. 2
3. Informational Reports
 - 3.1. Monthly Reflection – pg. 7
 - 3.2. Quarterly Fund Balance Update – pg. 9
4. Discussion/Action
 - 4.1. FY 23 Capital Improvement Project Plan Review and Approval – pg. 11
 - 4.2. Energy Project Consultant and Net Metering Contracts Review and Approval – pg. 19
 - 4.3. Auto Floor Scrubber for U-32 – Lease Award – pg. 22
 - 4.4. Transportation Bid Award – pg. 23
 - 4.5. Copier Bid Award – pg. 25
 - 4.6. FY 23 General Fund Budget Draft #1 – pg. 26
 - 4.7. Budget Training for School Board Members – pg. 41
5. Next Meeting Date and Future Agenda Items
 - 5.1. Next Meeting December 14, 2021
 - 5.2. FY 21 Audit Report Review/Approve
 - 5.3. FY 23 General Fund Budget Draft #2
 - 5.4. Review Town Meeting/Annual Report Format
 - 5.5. Clerk of the Works Contract and Architecture Design Contract Approval
 - 5.6. Extent of Board Involvement/Best Uses/Future Uses of Funds
 - 5.7. Articulating purpose of the Finance Committee
 - 5.8. SMART Goals
5. Adjourn

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Jennifer Miller Arsenault
Interim Superintendent



**WCUUSD Finance Committee
Meeting Minutes Unapproved
10.19.21 8:30-9:30**

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

- 1. Call to Order: Flor Diaz Smith called the meeting to order at 8:32 a.m.**
- 2. Approve Minutes of 9.14.21: Kari Bradley motioned to approve the minutes and Chris McVeigh seconded. The motion passed unanimously.**

3. Informational Reports

3.1. Monthly Reflection: Susanne advised this an update to the board on what work is being done and what work needs to continue. She advised she wanted to give an update on the history of the Special Education service plan and the changes from last year to this year. The change was that they were not expecting a budget, just a staff count that was submitted on October 15, 2021. Susanne thanked Renee Bates for all of her work on this project. She advised that NEMRC has been moved to the cloud server, which will make things quicker.

The October 15th paychecks went out with the retro pay and changes. Susanne thanked Carla Messier and Melissa Tuller for their help in getting the contracts out.

The transportation committee finished their work in September and the bid went out to vendors. The bid opening is November 10, 2021. Susanne thanked Michelle Ksepka for all her work on this.

The Leadership team met and discussed the budget development process including capital improvement project planning and requesting budget changes that are service expansions or retractions. Steven, Cat, and Susanne worked on a budget timeline. Chris McVeigh asked if a SPED budget would be presented to the board and she advised it would be. Chris asked if we were using a bus for storage purposes. Susanne advised there is storage under one bus for carrying athletic equipment, not a separate bus.

Kari asked if budget development would be discussed, as it was not on the agenda. Kari is interested in having a community input step, and thinks this should take place in November so they will have a chance to look at it and then bring it to the board to weigh in. There was some discussion about getting more participation in the community forum in November surrounding the budget and what questions should be asked.

Kari and Jen made the following suggestions:

- Values and student needs should be reflected in the budget.
- What does the community value in education? (i.e.: arts, music etc.)
- What is our process for prioritizing?
- This should be high level, as we are not looking at specific budgets. Maybe look at last year's budget?
- What is the current state of things?
- What are the budget process next steps?
- How do we shape this budget?
- What aspects are most meaningful?
- List strategic priority categories and ask people which do you think should be priority and why?
- What are students' needs 10-20 years from now?
- How should the school board engage the community in developing the next budget?

Kari suggested we look at the parameters we set last time.

3.2. Net Metering Contracts & Energy Project Consultant: Chris O'Brien advised we currently have a contract with Kingsbury. A decision needs to be made by December 1, 2021 to extend the 10-year agreement for Berlin, Central Office, U-32, and Doty or do something else. He advised he has contacted several contractors and gave the names of each. Most of them were too busy; the last person recommended was Andy Shapiro. He has not yet connected with Andy. Chris asked for feedback, as he is not familiar with any of these vendors. Flor advised Andy has worked with the district in the past. She suggested that perhaps we could use ESSER funds for some of this work. Kari advised that he thinks we need to pursue a shorter renewal (18 months-2 years) not a 10-year agreement in order to figure out what the best way is to move forward. He suggested checking with Efficiency Vermont to see if they would be able to help us with this type of work.

3.3. Quarterly Fund Balance Update: Due to late finalizing of the contracts the personnel projections update was not completed in time for this report. Susanne advised work is being done now and we will have projection of how we will end the year when the budget draft is presented. Projections without personnel information are as follows: started with \$2,666,000 in the fund balance, reservations are at \$670,000 coming into the year. After the fund balance reservations, we are at \$1,996, 647.00. This is \$1.2 million above a 2% target balance. The final audit report for June 30, 2021 is expected in November. ARP ESSER allocation is \$2,480,000. The AOE has not received the final approval from US ED therefore; we do not have the ability to give more information. They have given general guidance as they did previously. Susanne gave an overview of capital funds for each school, community connections, food service etc. Kari asked about the student transportation amount of \$241,000. Wasn't it determined the amount would be less? Jen advised that there have been changes due to issues with busses coming late at the elementary schools and there are concerns with the winter months approaching so more is to be determined.

4. Discussion/Action

4.1. Review and Approve Dental Premiums for Calendar Year 2022: Scott Thompson moved that the committee recommends to the board that the board set the calendar year dental premiums as follows: \$552.00 single, \$1,080 two person, \$1512 family. Kari seconded the motion. The motion passed unanimously.

- 4.2. Review and Approve HRA funding for FY 23 Budget:** Kari Bradley moved to recommend to the board to authorize the use of \$1500/\$3000 for building the personnel projections for the Health Reimbursement Accounts for the FY 2022-2023 budget development. Scott Thompson seconded. The motion passed unanimously.
- 4.3. FY 23 Capital Improvement Project Plan Update – approve budget for schematic design with estimates:** Scott Thompson motioned that the committee recommend that the board authorize the Superintendent to enter into an agreement with Black River Design, not to exceed \$15,000 to create schematic designs with estimates for the projects identified in FY 22-23 on the attached spreadsheet. Chris McVeigh asked that we check with Bill Ford and John Hemmelgarn about what can we put off, as it may be a 50% increase in costs. Scott Thompson asked about the U-32 roof project and if it included equipment. Chris advised it was just the roof of the middle school, as they have had to fix many leaks recently. **The motion passed unanimously.**
- 4.4. SMART Goal Development – Long-term Plan:** Flor advised she is proposing that a long-term capital plan be created (5-year plan that would lead to a 25-year plan). Flor advised she started a table. Scott advised that long term planning is vital and he is in favor. Flor shared the draft she had started and gave an overview. It was suggested that a draft be brought to the next meeting due to the time.

Kari asked if there could be an additional meeting on November 9th to debrief about the Community forum on the 3rd. It was agreed that a meeting could be arranged.

5. Next Meeting Date and Future Agenda Items

- 5.1.** Next Meeting November 9th and 16th
- 5.2.** FY 21 Audit Report Review/Approve
- 5.3.** Board Budget Training – immediately before the Board meeting
- 5.4.** FY 23 Budget Draft #1
- 5.5.** Transportation Bid Award
- 5.6.** FY 23 Capital Improvement Project Plan Review and Approval
- 5.7.** Clerk of the Works Contract and Architecture Design Contract Approval
- 5.8.** Extent of Board Involvement/Best Uses/Future Uses of Funds
- 5.9.** Articulating purpose of the Finance Committee

6. Adjourn: The meeting adjourned by consensus.

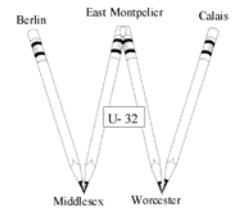
Respectfully submitted,
Melissa Tuller
Administrative Assistant

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Jennifer Miller Arsenault
Interim Superintendent



WCUUSD Finance Committee Meeting Minutes Unapproved 11.9.21 8:30-9:30 AM

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

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 8:45 a.m.
- 2. Community Forum Debrief/Reflection:** Flor suggested they talk about key points of the Community Forum. Some highlights of the meeting were:
 - A need for principals and front office staff in each of our buildings
 - Appreciation for co-curricular and the arts
 - Kids have a lot of different needs, special education is short staffed
 - Proactive health education
 - Being sure we are tending to Social and Emotional Learning (SEL)
 - Personalized Learning Plans (PLP) across the whole system
 - Class sizes too large
 - Educators working under immense pressure
 - Engaging students, improving graduation rates
 - Early education
 - Literacy
 - Professional development around Anti-racismChris asked if these could be put into specific budgetary items. He suggested we keep the threshold in mind. There was some discussion surrounding initiatives
- 3. Board Budget Parameters:** Flor suggested we have five parameters: SEL, multi-layer system of support (MLSS), Professional Development (PD), keep the threshold in mind (. New initiatives: Music, Farm to Table (lunches), and outdoor education. Susanne advised the threshold is suspended this year. The Committee requested Susanne develop a threshold using past trends. Jen expressed concerns around fitting in everything that needed to be done during the school day. There was discussion about trying to keep the net impact on taxes at a 3% increase, some improvement in equity, defining equity, MTSS, SEL, and making advancement in equity. Scott asked if full time nursing was part of the ESSER funds, Jen responded it is. It was asked if the FT nursing is anticipated to continue , Jen advised that she feels as if we need to continue support the way things are today with all of the testing etc. , but is hard to predict going forward. Susanne advised that the budget will need funding for technology. Kari agreed in regards to cybersecurity. Mark Kline went over some information that we should be looking at and gave estimates of what it may cost down the road. Flor asked that we figure out what is in the technology budget already and what will be needed. Kari suggested a multi-year expense on cybersecurity. Kari also suggested a parameter could be a list of contingencies when it comes to making decisions. It was noted that the fund balance is good for one-time requests.

4. Annual Report: This item was not discussed.

5. Adjourn: The meeting adjourned by consensus.

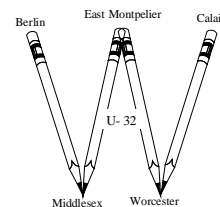
Respectfully submitted
Melissa Tuller
Administrative Assistant

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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: November 9, 2021

Open Enrollment information was distributed to all eligible employees on October 29, 2021 along with an invite to a district-wide Zoom meeting with MyMoney/Further to learn about the new HRA, FSA, HSA third party vendor. The Zoom meeting was held Thursday, November 4, 2021 and was attended by a relatively small number of employees. MyMoney/Further gave a brief overview of their services and answered questions pertaining to the plans and the company's partnership with VEHI. Employees are asked to return required information to Virginia Breer by Friday, November 19, 2021. Early notification should help ensure that all employees are able to use their selected benefits beginning January 1, 2022.

Thank you to Virginia and Melissa Tuller for all of their work getting this information to employees. Anyone with questions regarding the enrollment information can reach out to Virginia.

Accounts Payable, Purchase Order and Petty Cash Procedures were reviewed with the Admin Support Team at a district-wide meeting the afternoon of November 3, 2021. Staff walked the team through vendor maintenance reports and general ledger reports that can be used to support them in bill payments and budget reviews. The Team reviewed and discussed the Travel & Expense Reimbursement form and identified ways that the form is working for them and ways to improve it. The Team offered suggestions for community engagement that included using school newsletters, Facebook posts, and Front Porch Forum.

The next meeting date was set for Wednesday, February 9, 2021 at 1:30 p.m. Thank you to Penny Sanville and Matt Kittredge for leading everyone through the agenda topics.

The NEMRC Accounting Software was transitioned from an on-site server to the Cloud server on October 18th. This transition was initiated to improve software speed and reduce freezes. The move also adds a layer of security for the data housed in NEMRC. This was a relatively easy transition, requiring us to set up cloud users for the Fiscal Services Team and Admin Support Team (22 in all). If too many incorrect sign on attempts are made NEMRC will kick all users out of the system. This is a growing pain we continue to experience, as everyone gets accustomed to the new sign on procedures and new passwords. We believe it will happen less frequently as everyone settles into the new process.

Thank you to everyone involved in this transition, including the users and the IT Support Team. NEMRC users should report any issues to Virginia.

Matt Kittredge billed sending districts for Announced Tuition to U-32 for FY 21-22, reviewing the list of enrolled students with Tracy Martin at U-32, ensuring we only bill for students attending classes at U-32, removing all tech center students.

Matt has also been working with the AOE to finalize the FY 20 Allowable Tuition per pupil calculation. We anticipate this number will result in refunds to sending districts due to the replacement of local funds with CRF funds in that fiscal year. The AOE has not finalized FY 21 Allowable Tuition amounts yet either, but they are likely to result in a similar refund due to sending districts. As we know firmer numbers on this, we will keep the Board updated.

Staff received the first draft of the FY 2020-2021 Annual Audit Report from our accountants, RHR Smith & Company. Matt Kittredge and I have been reviewing the report for any issues or discrepancies, and have requested some changes from the auditors. Given the need for revisions, we will likely have a final draft to bring to the board for the December 1 meeting, to be accepted at the December 15th meeting.

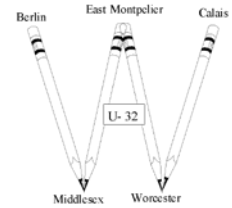
Following the completion of employee contract updates, the FY 2021 – 2022 Personnel Projections were completed and entered into NEMRC. Those projections led to the development of the Personnel Budget for FY 2022 – 2023. A level service budget was prepared for FY 2022 – 2023.

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Quarterly Fund Balance Update
DATE: November 10, 2021

Review: The Board received a quarterly fund balance update in October, which was not updated for personnel projections for current staff salaries and benefits due to the timing of contract finalization.

Update: Staff projections for salaries and benefits have been updated based on current staffing, and the projected operating fund balance now reflects those changes. Additional district-wide savings of \$171,623 have been identified primarily due to the difference between budgeted and new hire benefit selections. This improves the amount available beyond the 2% targeted fund balance to \$1,468,571.

Operating Fund Balance

Beginning Fund Balance	\$2,666,659
Less Current Board-approved reserves	\$ 524,993
Subtotal	\$2,141,666
Plus (Less) Payroll Projection Update	\$ 171,623
Total Available Fund Balance	\$2,313,289
Target Fund Balance (2% of Budget)	\$ 699,699
Amount Available Beyond the 2% Target	\$1,468,571

Washington Central Unified Union School District
FUND BALANCE SUMMARY
Fiscal Year 2021-2022
As of November 8 2021

NOTE: Fund Balance available to the School Board is the "After Audit Beginning Balance". The Projected Ending Fund Balance is an estimate using the current information. This amount becomes final after the school year ends and the audit is completed.

KEY: Increase (Decrease) to Fund Balance

GENERAL FUND (1)

Beginning Fund Balance-Reserved for Operations:		Month of Update
Reserved for Operations		July 2021
Included in Board approved budget for Early Retirement		January 2021
Total Beginning Fund Balance-Reserved for Operations(A)		

Revenues Changes:		BUDGET 2022	CHANGE	PROJECTED 2022
Special Education Reimbursements-Per Board Action Below	Board Mtg 5/19/2021		\$31,192	* See Expenses Below
Special Education Reimbursements-Per Board Action Below	Board Mtg 6/23/2021		\$17,566	* See Expenses Below
Special Education Reimbursements-Per Board Action Below-Van Purchase	Board Mtg 9/22/2021		\$5,676	* See Expenses Below
Interest Income	Sept 2021		-\$54,517	* See Expenses Below
Miscellaneous Income-Rumney Outdoor Learning-Balance From FY 20-21	Sept 2021		\$4,542	* See Expenses Below
TOTAL REVENUES(B)		\$34,984,949	\$4,459	\$34,989,408

Expense Changes:		BUDGET 2022	CHANGE	PROJECTED 2022
Equity Services-WCFE-Equity Scholar in Residence	Board Mtg 3/17/2021		-\$79,184	
Reserved for FY 21-22 paraeducators(2.28 FTE's) Exp \$123,371 Less Rev \$31,192	Board Mtg 5/19/2021		-\$123,371	*See Revenues Above
Reserved for FY 21-22 paraeducators(.86 FTE) Exp \$31,368 Less Rev \$17,566	Board Mtg 6/23/2021		-\$31,368	*See Revenues Above
Reserved for FY 21-22 Student Transportation Extended Day	Board Mtg 6/23/2021		-\$241,000	
Reserved for Special Education Van Purchase- net of lease budget	Board Mtg 9/22/2021		-\$10,136	*See Revenues Above
Drivers Education Voucher System versus Employee Savings	Board Mtg 9/1/2021		\$49,632	
Interest Expense	Sept 2021		\$54,517	*See Revenues Above
Program Costs-Rumney Outdoor Learning Balance From FY 20-21	Sept 2021		-\$4,542	*See Revenues Above
District-wide Payroll Projection Update-Primarily Health Insurance Savings	Nov 2021		\$171,623	
TOTAL EXPENSES(C)		\$34,984,949	-\$213,829	\$35,198,778

CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D
BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E

-\$209,369
\$2,313,290

Other board considerations for Fund Balance(F):

Reserve for Budget Items-FY 22-23-Early Retirement

-\$145,019

Subtotal Board Considerations

-\$145,019

PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G

\$2,168,271

Note: Target Fund Balance at 2% of current year budget

\$699,699

Amount Available Beyond the 2% Target

\$1,468,572

Other Reserved Fund Balances:

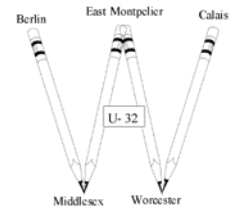
Reserved for Technology Equipment	\$357,928
Reserved for Fiscal Software & Related Costs-Incl. Interest Income	\$309,000
Subtotal Reserved Items (G)	\$666,928

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Chris O'Brien, Director of Facilities
Susanne Gann, WCUUSD Business Administrator
RE: FY 23 Capital Improvement Project Plan Update
DATE: November 10, 2021

Review: Advice received from Bill Ford and John Hemmelgarn, consultants from WFPI and Black River Design was that project costs identified in the FY 22-23 Capital Improvement Project Plan were rough estimates, and needed review for accuracy. In October, the Board authorized the Superintendent to enter into an agreement with Black River Design, not to exceed \$15,000 to create schematic designs with estimates for the projects identified in the FY 22-23 Capital Improvement Project Plan.

After the completion of the School Board authorized FY 21-22 Capital Improvement projects, including \$414,896 for the U-32 Storm Water project estimate, the projected available balance for capital projects in FY 22-23 is \$3,818,804. Of that balance, \$906,035 is reserved for projects at East Montpelier, leaving \$2,912,769.

Update: The Superintendent authorized Black River Design to proceed with estimates and schematic designs for these capital improvement project plans. Black River Design presented us with the schematic designs and cost estimates for the FY 22-23 Capital Improvement Project Plan, with a total estimated budget of \$1,533,863. The detailed Scope of Work and schematic designs are included in this packet.

The district made the final principal and interest payment to the bond bank on 11/1/21 for the U-32 loan. This reduces the district's debt service payments (principal and interest) by \$155,000. The Capital Improvement Project Plan redirects the \$155,000 savings to the Capital Improvement Fund, increasing annual transfers to \$880,000 in FY 22-23.

Recommended Board Action: The board authorize the Superintendent to complete bidding for the projects listed on the WCUUSD Capital Improvement Project Plan, FY 22-23 Budget column, for a total estimated cost of \$1,533,863.

WCUUSD

Capital Improvement Project Plan

Updated November 10, 2021

Project Description	Total Estimated Cost	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024
U32 Storm Water	\$ 414,896	\$ 414,896	\$ -	\$ -
U32 Roof	\$ 337,488	\$ -	\$ 337,488	\$ -
U32 AHU Updates	\$ 341,250	\$ -	\$ 341,250	\$ -
U32 Windows - Exterior Window Replace Frames	\$ 34,500	\$ -	\$ 34,500	\$ -
U32 Bathroom Partitions*	\$ 135,500	\$ -	\$ 135,500	\$ -
U32 Bathroom sinks*	\$ 40,000	\$ -	\$ 40,000	\$ -
U32 Softball Dugouts*	\$ 37,000	\$ -	\$ 37,000	\$ -
U32 Scoreboards - Field Hockey, Softball, Baseball and electrical*	\$ 59,000	\$ -	\$ 59,000	\$ -
Berlin ADA access to rear exits*	\$ 6,000	\$ -	\$ 6,000	\$ -
Rumney ADA compliant Bathrooms*	\$ 107,500	\$ -	\$ 107,500	\$ -
Rumney Counters/Sinks*	\$ 20,000	\$ -	\$ 20,000	\$ -
Doty Door Hardware*	\$ 12,400	\$ -	\$ 12,400	\$ -
Calais Kindergarten Ventilation*	\$ 20,000	\$ -	\$ 20,000	\$ -
Soft costs on Combined Projects*	\$ 83,225	\$ -	\$ 83,225	\$ -
Security Card /Camera System - Rumney, Doty, Calais, EMES	\$ 300,000	\$ -	\$ 300,000	\$ -
U32 Parking Lot See Engineering Ventures	\$ 1,100,000	\$ -	\$ -	\$ 1,100,000
U32 Athletic Fields Refurb - Field Hockey, Softball, Baseball	\$ 200,000	\$ -	\$ -	\$ 200,000
U32 Doors - Main Entrance, Middle School, Events Lobby	\$ 75,000	\$ -	\$ -	\$ 75,000
Berlin Playground	\$ 100,000	\$ -	\$ -	\$ 100,000
Doty Playground	\$ 100,000	\$ -	\$ -	\$ 100,000
Security Card /Camera System - Berlin, U32	\$ 300,000	\$ -	\$ -	\$ 300,000
Clerk of the Works-Allocate to projects	\$ 45,000	\$ -	\$ -	\$ 45,000
Total	\$ 3,868,759	\$ 414,896	\$ 1,533,863	\$ 1,920,000

Capital Fund Balance	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024
Beginning Capital Fund Balance	\$ 3,817,378	\$ 3,818,804	\$ 3,168,441
General Fund Reserve for Capital Projects	\$ 725,000	\$ 880,000	\$ 880,000
Interest Income	\$ 4,947	\$ 3,500	\$ 750
Subtotal Fund Balance & Revenues	\$ 4,547,325	\$ 4,702,304	\$ 4,049,191
Less Expenses and Encumbrances To Date	\$ 728,521	\$ 1,533,863	\$ 1,920,000
Projected Ending Capital Fund Balance	\$ 3,818,804	\$ 3,168,441	\$ 2,129,191
Less East Montpelier Capital Reserve Funds	\$ 906,035	\$ 906,035	\$ 906,035
Projected Capital Fund Balance Available for Future Projects	\$ 2,912,769	\$ 2,262,406	\$ 1,223,156

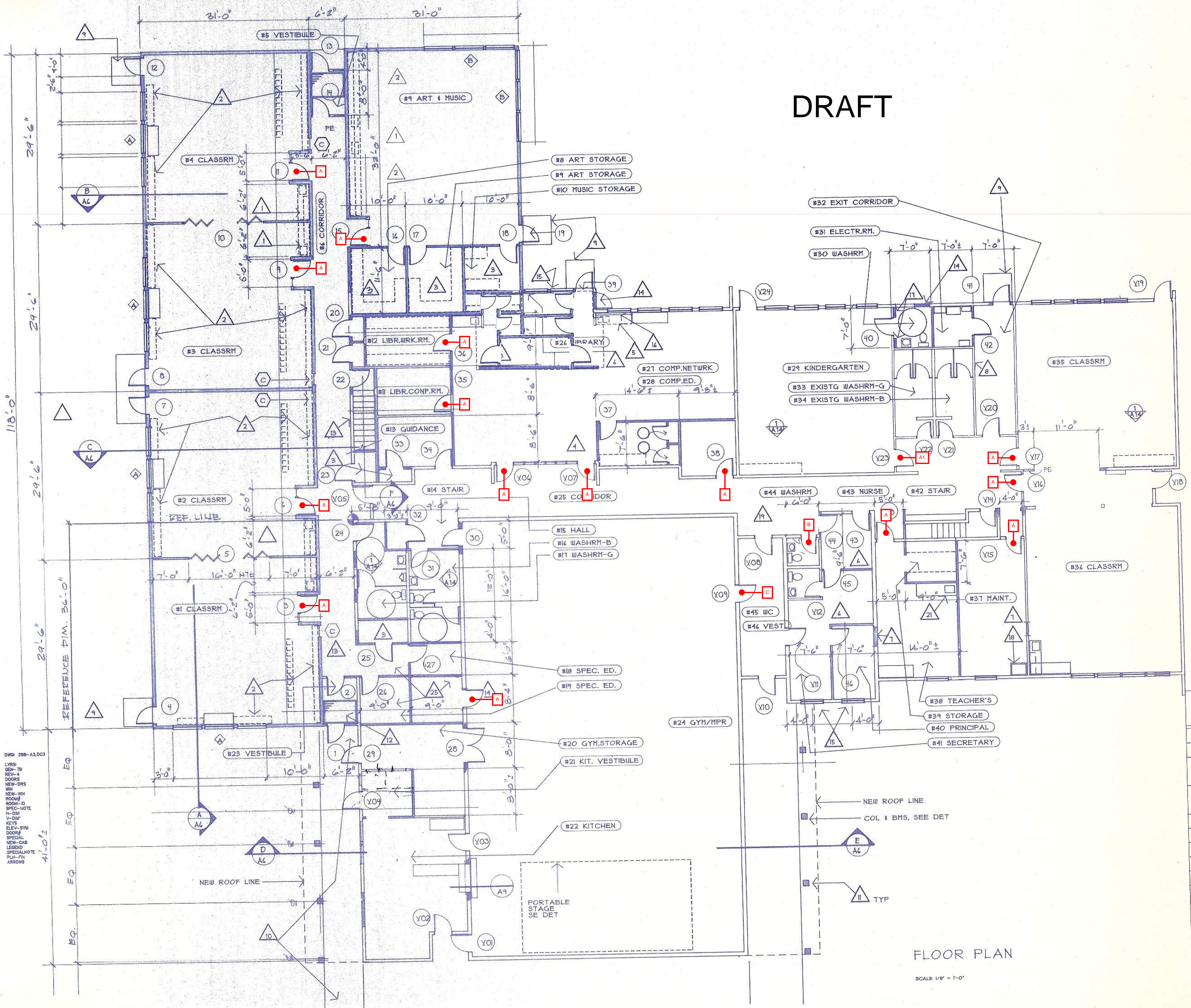
*Projects proposed to be bundled for bidding.

WCUX		
U32 HIGH SCHOOL & MIDDLE SCHOOL		
SCOPE ITEM	DESCRIPTION	UNIT QUANTITIES
Roof	"Area D" roof repair & replacement. Additional insulation, new roof membrane, new edge flashing. Existing 4" rigid insulation to remain, 3" of new rigid insulation install above	21,250 SF
	Replace damaged insulation - Existing roof leaking at two locations	2000 sf
	Infrared scan	1
	Roof Access Ladder - New ladders to access lower roofs from penthouse access point. See attached plan.	3
	No new access from interior.	0
	Roofing Subtotal	
AHU	Repairs & replacement parts on multiple units per 3/5/2021 Alliance quote with inflationary increase and general conditions	\$150,000 Alliance quote
	Possible additional work per 3/5/2021 Alliance quote with inflationary increase and general conditions	\$50,000 Alliance quote
	AHU Subtotal	
Bathroom Partitions	Replace in kind	Total : 19 Stalls
		3 Urinals
B-161	New Partitions. Layout to remain	6 Stalls
B-162	New Partitions. Layout to remain	3 Stalls, 3 Urinals
B-227	New Partitions and layout. Convert urinals to toilet stalls	5 stalls
B-245	New Partitions and layout. Reduced stall count from 6 to 5 for ADA compliant stall.	5 Stalls
	Bathroom Partition Subtotal	
Bathroom Sinks	No wall, floor, or finish work	
B-161 & B-162	Replace sinks	12 Countertop Lay-in Sinks
B-161 & B-162	Replace countertops	2 Countertops
B-227	Semi-circular Sinks to remain	0
B-245	Semi-circular Sink to remain	0
	Bathroom Sink Subtotal	
Windows	Replace Casement windows per pair	6 pairs
	Window Subtotal	
Dugouts	\$15,000 for two baseball dugouts in 2018 from Diamond Turf.	1 pair
	Electrical service to dugout	1 allowance
	Dugouts Subtotal	
Scoreboards	1 new scoreboad mounted to brick veneer @ baseball field.	1
	2 scoreboards at softball/field hockey fields. Base on scoreboard quotes from Daktronics.	2
	Electrical service	per scoreboard allowance
	Scoreboard Subtotal	
	U32 TOTAL	
BERLIN ELEMENTARY		
SCOPE ITEM	DESCRIPTION	UNIT QUANTITIES
Asphalt Ramps	3 ramps at secondary exits.	350 SF @ 4" thick = +/- 4CY
	BERLIN TOTAL	
RUMNEY MEMORIAL SCHOOL		

Construction Costs			Other Project ("Soft") Costs									
Qty	Unit Cost	Budget	A/E	Contingency	Other	Total			Scoped Project Budget	Pre-scoping budget		
21250	\$12.0	\$255,000										
2000	\$5.0	\$10,000										
1	\$3,000	\$3,000										
3	\$2,500	\$7,500										
		\$0										
		\$275,500		\$20,663	\$27,550	\$13,775	\$61,988	23%	\$337,488	\$500,000		
1	\$225,000	\$225,000										
1	\$50,000	\$50,000										
		\$275,000		\$25,000	\$27,500	\$13,750	\$66,250	24%	\$341,250	\$200,000		
19	\$3,500	\$66,500										
3	\$500	\$1,500										

WCUX													
SCOPE ITEM	DESCRIPTION	UNIT	QUANTITIES										
Sinks	Counter top at sinks to be ADA height. Install ADA compliant sink		4	4	\$5,000	\$20,000						\$20,000	
			Sinks Subtotal			\$20,000						\$20,000	
Single User Bathroom	Janitors closet to be demolished and converted into ADA compliant bathroom. Accessed from hallway. Adjacent classroom closet to be reduced. Relocate Hotwater tank to new Janitors Closet		1 (approx 45 SF)	1	\$75,000	\$75,000							\$100,000
Janitor Closet	Convert single user bathroom to janitors' closet.		1 (approx. 25 SF)	1	\$25,000	\$25,000							
			Bathroom Subtotal			\$100,000						\$100,000	
Ceiling Register	Replace register to correct noisy installation	Allowance	1	1	\$2,500	\$2,500						\$2,500	\$0
Attic Catwalk	Raise vents and sprinkler supports above catwalk	Allowance	1	1	\$5,000	\$5,000						\$5,000	\$0
	See attached plan for additional details		RUMNEY TOTAL			\$127,500							
DOTY MEMORIAL SCHOOL													
SCOPE ITEM	DESCRIPTION	UNIT	QUANTITIES										
Door Hardware													
Door Types A and A1	Install new security latch sets		17	17	\$500	\$8,500							
Door Type B	Accessible Bathroom door hardware		1	1	\$400	\$400							
Door Type C	Gym door, hardware, panic bar.		1	1	\$2,500	\$2,500							
Door Type D	Reinstall existing salvaged door levers		10	10	\$100	\$1,000							
			DOTY TOTAL			\$12,400						\$12,400	\$20,000
CALAIS ELEMENTARY													
SCOPE ITEM	DESCRIPTION	COUNT / SF											
Kindergarten Ventilation	New exposed return air duct through adjacent space to equipment mezzanine	Allowance	1	1	\$20,000	\$20,000							\$0
		CALAIS TOTAL				\$20,000							
	Combined project					\$332,900	\$33,290	\$33,290	\$16,645	\$83,225	25%	\$83,225	
						\$943,400	\$80,453	\$94,340	\$48,170	\$222,963	24%	\$1,166,363	\$1,033,000
Security Card System						\$250,000				\$50,000		\$300,000	\$300,000
Clerk						\$1,193,400				inc above		\$90,000	\$90,000
										\$272,963		\$1,466,363	\$1,423,000
ALTERNATES													
Extended 2nd floor bathroom partitions	taller partitions 2" clear at top, 4" @ bottom (added cost only)	10 stalls in two 2nd floor restrooms	10	10	\$1,000	\$10,000							
	additional lighting	1 light fixture /stall	10	10	\$1,000	\$10,000							
	existing ventilation	no change	0	0	\$0	\$0							
	revised sprinkler	Allowance	1	1	\$5,000	\$5,000							
	replace ceiling - demo gyp, existing framing, new gyp	500 sf	500	500	\$10	\$5,000							
		GN BATHROOM OPTION A			ADD	\$30,000	\$3,000	\$3,000	\$1,000	\$7,000			
						\$1,223,400	\$83,453	\$97,340	\$49,170	\$279,963	23%	\$1,503,363	\$1,423,000
Full 2nd floor bathroom partitions	< 1" clear at top and bottom	10 stalls in two 2nd floor restrooms	10	10	\$1,500	\$15,000							
	additional lighting	1 light fixture /stall	10	10	\$1,000	\$10,000							
	existing ventilation	individual stall exhaust	10	10	\$2,000	\$20,000							
	revised sprinkler	Allowance	1	1	\$5,000	\$5,000							
	new ceiling	500 sf	500	500	\$10	\$5,000							
		GN BATHROOM OPTION B			ADD	\$55,000	\$5,500	\$5,500	\$1,500	\$12,500			
						\$1,248,400	\$85,953	\$99,840	\$49,670	\$285,463	23%	\$1,533,863	\$1,423,000

DRAFT



- NOTES:
- THE CONTRACTOR SHALL PROVIDE ADEQUATE BLOCKING AND NAILERS FOR ALL CABINETS, SHELVING, CHALK BOARD, BULLETIN BOARDS AND HANDRAILS.
- THE NOTES APPLY TO SPECIFIC AREAS AND ARE IDENTIFIED ON THE PLAN WITH THIS SYMBOL:
- SINK CABINET - FURNISHED BY OTHERS. INSTALLATION OF CABINET, SINK AND PLUMBING BY CONTRACTOR.
 - STORAGE CABINET - FURNISHED AND INSTALLED BY OTHERS.
 - SHELVING - FURNISHED AND INSTALLED BY OTHERS.
 - WORK COUNTER AND CABINETS - FURNISHED AND INSTALLED BY OTHERS.
 - DISCONNECT AND REMOVE CABINET WITH SINK. RELOCATE AND RE-INSTALL IN ROOM #38.
 - REPAIR FLOOR TILES. PROVIDE SMOOTH FINISH FOR CARPET INSTALLATION.
 - REMOVE DOOR, RETAIN FRAME. INSTALL STUDWALL WITH 5/8" FC GYP BD ON BOTH SIDES. PROVIDE SOUND INSULATION IN CAVITY.
 - EXISTING PTN.
 - 4" THICK CONC PAD, BROOM FINISH. SEE DET DWG # A
 - PROVIDE BITUMINOUS WALK, 2" THICK ON GRAVEL BASE
 - REPAIR PVMT AT ALL COL LOCATIONS.
 - SNOW GRATE. SEE DET DWG # A
 - REMOVE EXISTING SIDING (SAVE MATERIAL FOR REPAIR OF OTHER SIDING) INSTALL 5/8" FC GYP BOARD OVER SHEATHING.
 - REMOVE DOOR, FRAME AND CLOSE OPENING. FINISH TO MATCH EXISTING SURFACES.
 - RE-INSTALL EXISTING WINDOWS
 - PROVIDE STUDWALL & GYP BOARD COVER FOR HEATING PIPES.
 - CONCEAL PIPING IN NEW STUD WALL.
 - PROVIDE NEW MOP SINK
 - RELOCATE EXISTING DRINKING FOUNTAIN
 - REMOVE WINDOWS, RE-LOCATE & RE-INSTALL
 - RE-INSTALL BASE CABINET WITH SINK AND ALL RELATED PLBG IN ROOM #26
- 22 TYPICAL EXT WALLS:
- SIDING
STRAPPING
1/2" PLYUD SHEATHING
INSULATION
2"x4" STUDS @ 16" OC
VAPOR BARRIER
5/8" FC GYP BD
BLOCKING AT 5' AND ABOVE CLG AT MIDPOINT
- 23 TYPICAL INTERIOR PARTITIONS:
- 5/8" FC GYP BOARD ON BOTH SIDES
2"x4" STUDS @ 16" OC
ALL WALLS BETWEEN CLASSROOMS TO BE INSULATED WITH SOUND INSUL.
BLOCKING AT MIDPOINT
- 24 TYPICAL CORRIDOR WALLS:
- 5/8" FC GYP BD ON BOTH SIDES
2"x4" STUDS @ 16" OC
BLOCKING AT MIDPOINT
- 25 REMOVE FLOOR TILES, LEVEL FLOORS FOR CARPET INSTALLATION
- FE PROVIDE FIRE EXTINGUISHERS, MATCH EXISTING

SYMBOLS

	ELEVATION
	SPOT ELEVATION
	COLUMN CENTER LINE (C)
	REFERENCE NO.
	BLDG. SECTION
	SHEET LOCATION
	ROOM NO.
	DOOR NO.
	WINDOW TYPE
	SPECIFIC NOTES - SEE DRAWINGS
	INTERIOR WINDOWS IN CORRIDOR WALLS
	DETAIL NO.
	DRAWING NO.
	ELEVATION SYMBOL
	ELEVATION #8 ON DRAWING A8
	SYMBOL LEGEND

ADDITIONS AND RENOVATIONS TO
DOTY MEMORIAL SCHOOL
WORCESTER, VT

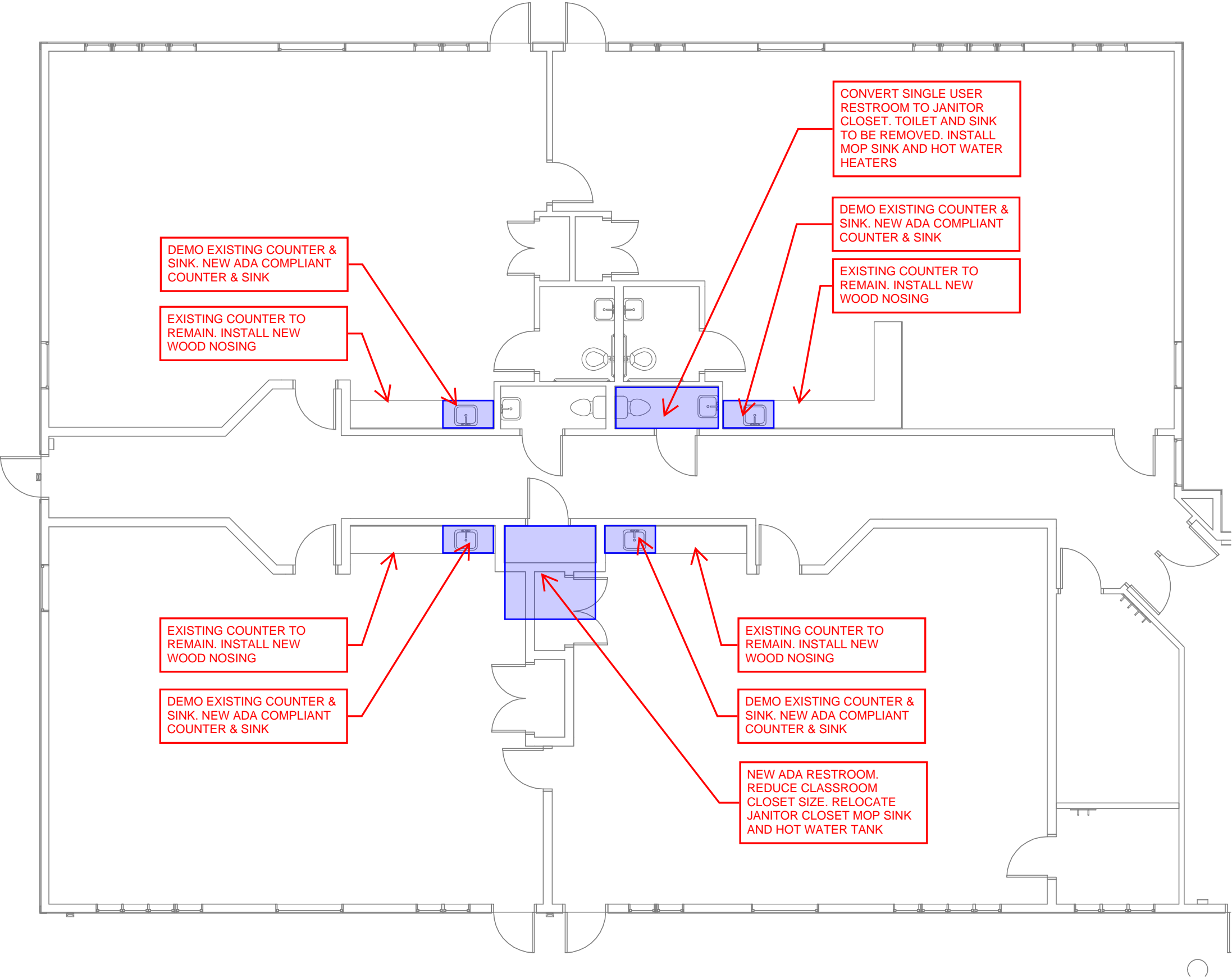
Project No. 288

REVISIONS:

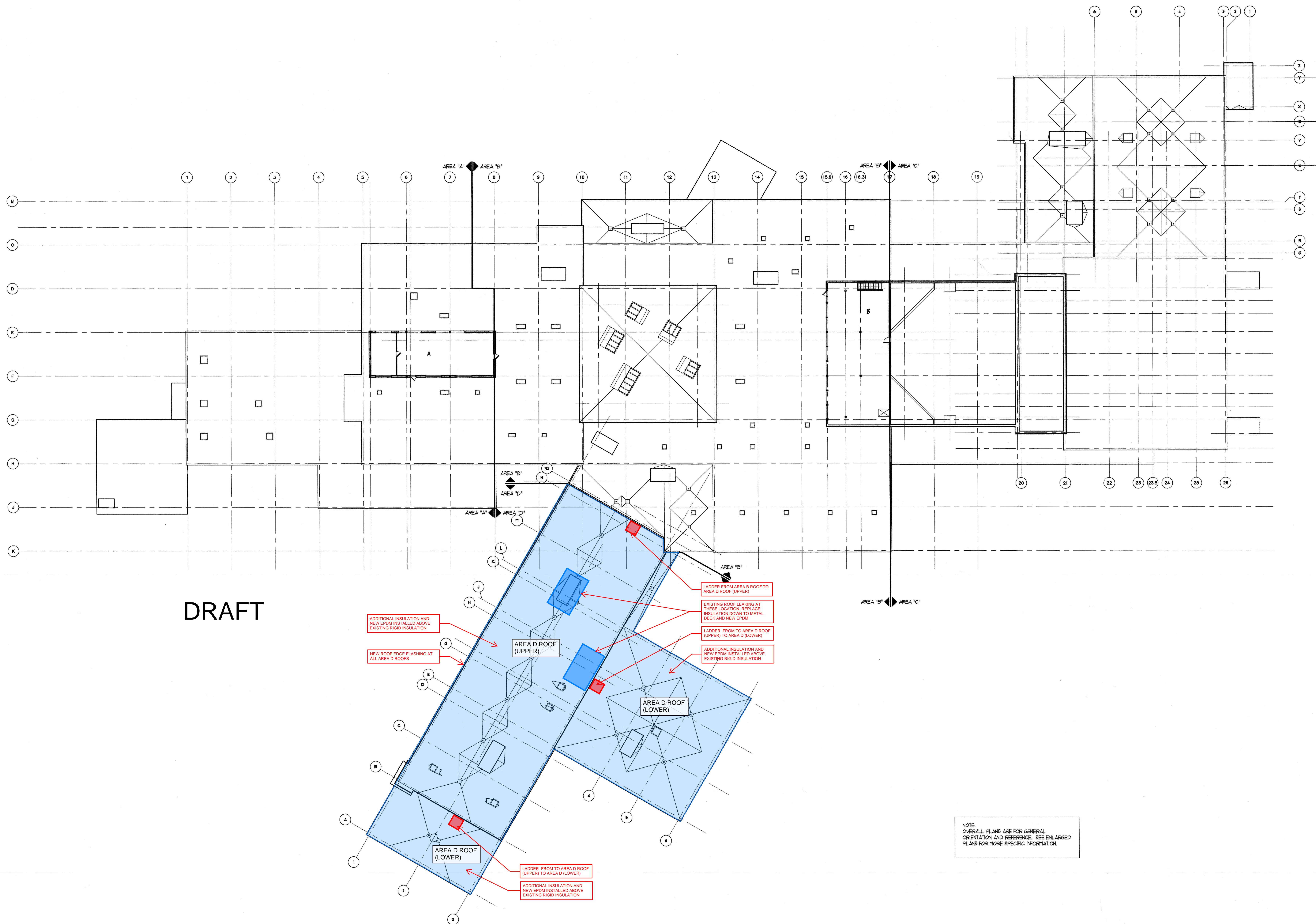
Janson Design, Inc.
FRED KELL ARCHITECT
P.O. BOX 55 - BOLTON ROAD, WATERBURY, VT 05671
(802) 244-8865

FLOOR PLAN
DATE: 6/28/94
DWG. NO. A2

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RUMNEY MEMORIAL SCHOOL

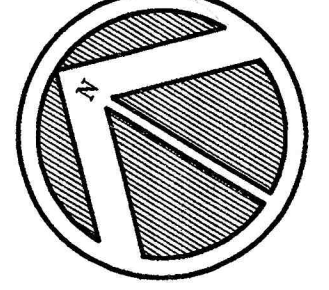


DRAFT

802.339
MIKE @ 8878
MARK ROOFING.
SEE SHIP AT NO. 910
@ AREA C and D



Gossens Bachman
Architecture and Interior Design
Gossens Bachman, Inc.
85 Granite Shed Lane
Montpelier, Vermont 05602
Tel: 802.229.1664
Fax: 802.229.4622
Email: GossBach@aol.com



Job Number: 9802-52
File Name: eht-op2
Drawn By: TMB
Checked By: GG
Scale: 1" = 20'-0"
Date: February, 2000

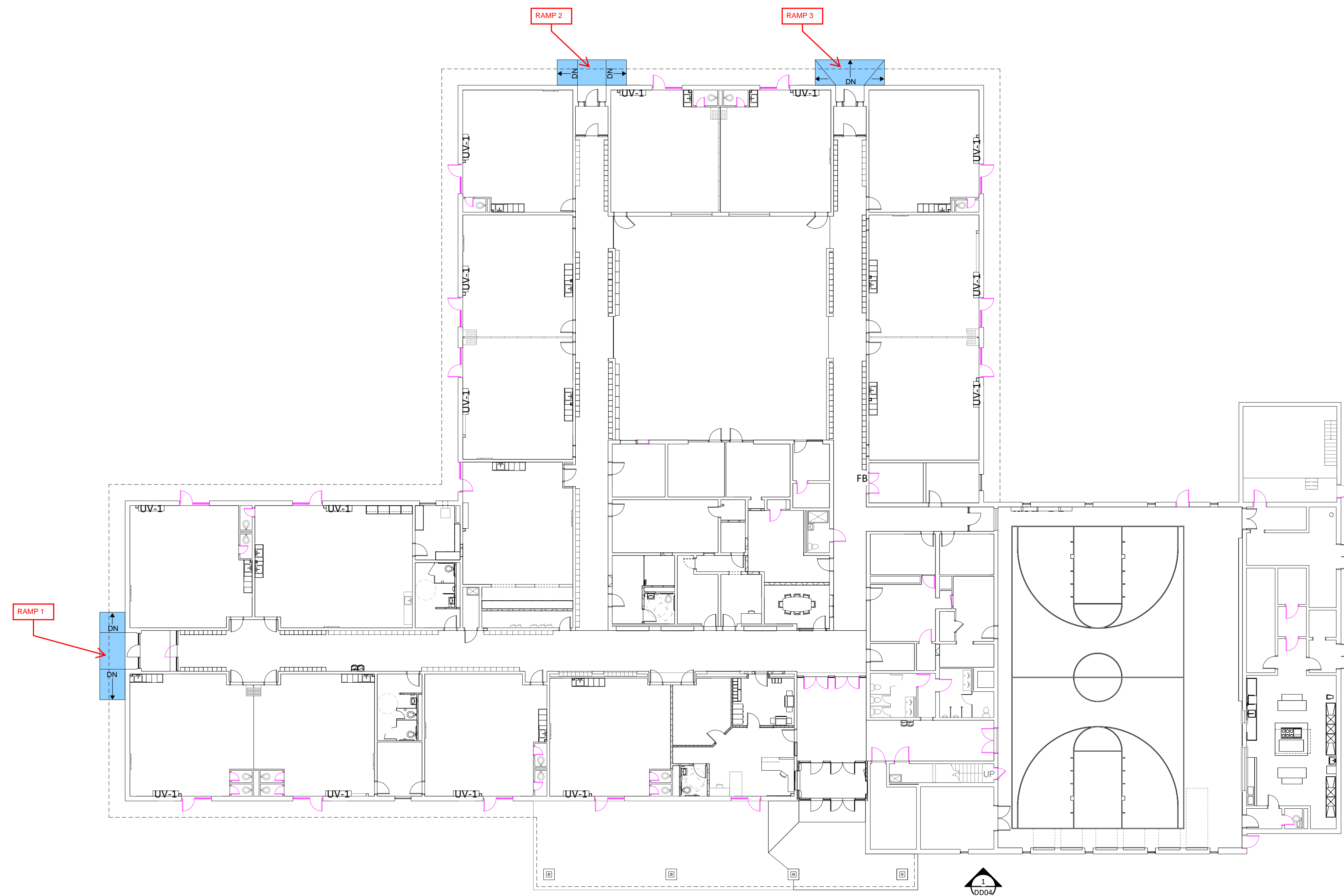
Project Title:
**UNION 32
MIDDLE/HIGH
SCHOOL**
East Montpelier, Vermont

Sheet Title:
**Overall Roof &
Penthouse Plan**

Sheet Number:

A2.4

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OVERALL PLAN - BERLIN ELEMENTARY

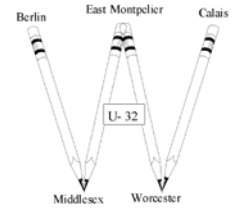
DRAFT

Washington Central Unified Union School District

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1130 Gallison Hill Road
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Phone (802) 229-0553
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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Chris O'Brien, Director of Facilities
Susanne Gann, WCUUSD Business Administrator
RE: Net Metering Contracts and Energy Project Consultant Update
DATE: November 10, 2021

Review: The Board instructed Chris to enlist an energy consultant to help WCUUSD select the best company/companies to partner with for Net Metering credits in the future.

Update: Chris contacted Efficiency Vermont, Washington Electric Coop, Green Mountain Power and Norm Etkind at the AOE to advise on this project. Norm Etkind provided a list of energy consultants to reach out to. Some were not interested in this project and some were booked out too far to consider. Jeff Forward from Forward Thinking Consultants LLC is interested and available to assist with the project. Attached are Jeff's credentials and net metering review proposal. Bill Powell at Washington Electric recommended Jeff Forward as a good match for what the district is looking for. Efficiency Vermont does not provide this level of consulting on net metering. Green Mountain Power has not provided any advice on the project at this time.

Chris and Flor communicated with Robby Porter at Kingsbury Hydro Electric, requesting an extension of 12 to 18 months on the contract to give us time to complete a review of our options before we commit to a lengthy agreement. Robby's preference would be to extend the agreement for one additional month.

Recommended Board Actions: The board authorize the Superintendent to sign a limited contract with Jeff Forward, Forward Thinking Consultants LLC, at a rate of \$100/Hour, not to exceed \$2,000 for identifying the right net metering partners for WCUUSD.

The board authorize the Superintendent to sign a one-month extension to the current net metering agreement with Kingsbury Hydro Electric.

Forward Thinking Consultants, LLC

2899 Hinesburg Rd
Richmond, VT 05477
802-735-3026
forward@gmavt.net

Chris O'Brien, Director of Facilities
1130 Gallison Hill Road
Montpelier, VT 05602

Monday November 1, 2021

RE: Evaluation of Renewable Energy Opportunities

Dear Chris,

After talking with you, here is what I understand the district is looking for from an energy consultant. The district has been approached by several solar companies who have proposed the district either join an existing group net metering project or create new groups by constructing solar arrays on one or more school properties. The district is also engaged in a net metering contract with a small hydro project and the contract is up for renewal in the next month or so. The district would like help sorting through these opportunities from an energy consultant who has experience with these types of contracts. They want help determining if any of these opportunities is cost effective for the district and if more than one is favorable, which is the best opportunity.

I can certainly help you in this task. I have considerable experience working with schools to help them evaluate energy efficiency and renewable energy opportunities. I have attached a Statement of Qualifications to give you a sense of breadth of experience I have in this type of work.

Without knowing the details of any of the proposals that have been made to you, here is how I would approach this project:

1. I would look over any and all proposals made to you relative to net metering. This would include your hydro contract and any solar proposals that have been made to you. The net metering rules have changed significantly this year, so when the proposal was made and whether it was for constructing an array on-site or for an existing off-site array will make a big difference in the return on investment proposition. I would want to read each proposal carefully and talk to the entities making the proposals to determine exactly what they are proposing and whether or not their proposal stands as is or whether any modifications are needed.
2. If there are any proposals to construct a solar array on any school property and if those proposals are still viable, I would want to do site visits to get a sense of what is being proposed and what the challenges might be. I may want to do a site visit to the hydro project as well.

My hourly rate is \$100/hr. It is difficult to give you an exact cost for completing this evaluation without more information. Therefore I propose engaging in a limited contract based on my hourly rate with a not to exceed amount of 20 hours or \$2,000. Frankly it could take less than 20 hours depending on whether or not I feel I need to do a site visit. If after reviewing the proposals and contract language you are working with, I will have a much better idea of the actual time it will take me, but I am quite certain I can accomplish the above tasks within that time frame and am comfortable placing that limit.

Once we complete the above task, we may want to discuss other energy related issues the district is facing. For example I know that the wood boilers in a couple of your schools are getting older. It may be time to think about upgrading or replacing them. Because of COVID and the Federal money that has come to the state, there is a new focus on school district HVAC equipment of all kinds. This may create some opportunities worth considering.

In closing I believe that schools are some of the most important buildings in rural communities. Often they are the community's largest buildings and represent the community's biggest public investment. Thoughtfully maintaining these schools saves money, instills pride in the community and most importantly keeps the learning environment safe and healthy. I would be happy to help you evaluate these renewable energy opportunities in the short term and maybe there is a way for me to be helpful to you with some of your other energy related projects longer term.

Please feel to call or write if you would like more information or have any questions. I hope to hear from you soon.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeff Forward". The signature is stylized with a large, sweeping initial "J" and a cursive "Forward".

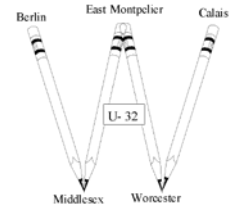
Jeff Forward, Principal
Forward Thinking Consultants, LLC

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Fax (802) 229-2761

Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Chris O'Brien, Director of Facilities
RE: Automatic Floor Scrubber Lease for U32
DATE: November 10, 2021

U-32 currently has three Automatic Floor Scrubbers that are past due for replacement, two ride on and one walk behind. These scrubbers are used daily for cleaning the tile floors. Replacement of this equipment was not budgeted this fiscal year. One of the ride on scrubbers has needed extensive repairs. Every time these machines are down for repairs, it impacts the efficiency of the building cleaning, negatively affecting custodial and maintenance staff.

Staff would like to replace these floor scrubbers this fiscal year using a lease program to spread the impact on the budget out over multiple years. This will move the expense out of the equipment line and into the lease line. This method of equipment replacement reduces down time required to perform machine maintenance as well as time and labor spent on the maintenance of the equipment. Staff solicited three quotes, all including maintenance agreements and an option to buy the equipment at the end of the lease for \$1.

Company/Lease Description	Current Year Impact	Long-term Impact
Hillyard/AllLines Leasing - 36 month lease \$971.22/month	\$5,828	\$34,964
Nitco/Alt Leasing - 48 month lease \$1,165.33 per month	\$6,992	\$55,936
Foley/North Star Leasing - 36 month lease \$1,075/month	\$6,450	\$38,700

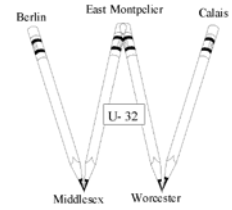
Recommended Board Action: The board move to authorize the Superintendent to sign a 36-month lease agreement with Hillyard and AllLines Leasing Company for \$971.22/month for 2 Trident ride-on auto scrubbers and 1 Trident walk behind auto scrubber, with the option to purchase the equipment for \$1 at the end of the lease.

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Jennifer Miller-Arsenault
Acting Superintendent



TO: WCUUSD School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Transportation Service Bid Award
DATE: November 11, 2021

Review: The Transportation Committee met three times in September to review the requirements for the RFP Transportation bid. The committee reviewed the list of potential bidders and added a few more to try to meet the 3-bid minimum required by the AOE.

Equipment needs, current routes, schedules and times were reviewed. It was decided that we would need two additional buses from previous years to accommodate the recent schedule change at U-32. The committee was in agreement that one of the reserve buses should have storage in the belly of the bus to accommodate the needs for athletic and field trips.

Update: Requests for proposals for diesel buses and an alternate bid for electric buses was sent out to potential vendors on October 11, 2021 with a bid opening on November 10, 2021. Our current transportation service provider, First Student, Inc., was the only vendor to submit a bid and responded to our request for diesel buses and the alternate bid for electric buses.

Current Fiscal Year: \$1,397,052.29

Fiscal Year	Diesel	\$ Increase over prior year	% Increase over prior year
FY 22-23	\$1,424,993.33	\$27,941.04	2.00%
FY 23-24	\$1,464,893.14	\$39,899.81	2.80%
FY 24-25	\$1,505,910.15	\$41,017.01	2.80%
FY 25-26	\$1,548,075.63	\$42,165.48	2.80%
FY 26-27	\$1,591,421.75	\$43,346.12	2.80%

Current Fiscal Year: \$1,397,052.29

Fiscal Year	Electric Buses	\$ Increase over prior year	% Increase over prior year
FY 22-23	\$1,424,993.33*	\$27,941.04	2.00%
FY 23-24	\$1,464,893.14*	\$39,899.81	2.80%
FY 24-25	\$1,662,653.71	\$197,760.60	13.50%
FY 25-26	\$1,709,208.02	\$46,554.31	2.80%
FY 26-27	\$1,757,065.84	\$47,857.82	2.80%

As part of the alternate bid, First Student proposed to provide three (3) Thomas Saf-T-Liner C2 Jouley Electric School Buses beginning in FY 24-25, because of equipment supply. As the incumbent, First Student assessed routes and geography to select 30-kw Power Electronic chargers for routes deemed feasible given the terrain and the length of the routes. Infrastructure costs will be discussed upon site assessment.

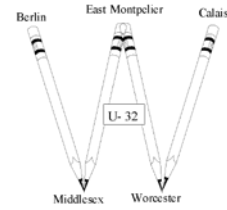
Recommended Board Action: The board award the bid to First Student based on the bus bid, with direction for selecting diesel or electric buses.

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Mark Kline, Director of IT
RE: Copier Bid Award
DATE: November 11, 2021

Review: In September the Board authorized the Superintendent to contract with Specialized Purchasing Consultants (SPC) as our bidding agent for selecting District wide photocopier leases.

Update: Copier inventory and printing needs were reviewed throughout the district. Currently WCUUSD has three manufacturers with 33 different models for copiers district-wide. The request for proposals for new copiers and printers, service and supplies was issued based on 3,649,553 copies per year for five years beginning with 2021-2022 budget year. Bids were received from three companies and reviewed October 28, 2021. The savings with Ricoh would be greater than Symquest or National; however, Ricoh subcontracts their service provider, which could cause delays in service and down-time. SPC recommends that WCUUSD award the bid to Symquest with Konica Minolta Copiers & Printers as the most qualified bid. Staff agrees with this assessment.

Vendor & Model	Average Cost/year over 5 years	5-year savings
Ricoh with Ricoh copiers and printers	\$66,254.29	\$149,196.77
Symquest with Konica Minolta copiers and printers	\$68,522.34	\$137,961.53
National with Kyocera copiers and printers	\$73,519.09	\$113,174.81

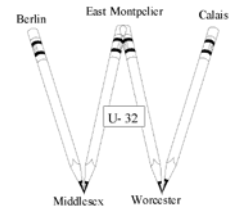
Recommended Board Action: The Board award the copier and printer bid to Symquest with Konica Minolta copiers and printers and approve and authorize the Superintendent to sign the proposed tax-exempt lease with M.S.T. Government Leasing, LLC, for the purposes of leasing, refinancing, and funding photocopy equipment leases including consultant fees, and related costs of issuances of such leases in an amount not to exceed One Hundred Eighty-Three Thousand Five-Hundred Seventeen dollars and Twenty-One Cents (\$183,517.21) and an annual interest rate of 3.290% through August 1, 2025.

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Jennifer Miller-Arsenault, Interim Superintendent
Susanne Gann, WCUUSD Business Administrator
RE: FY 23 General Fund Budget Draft #1
DATE: November 11, 2021

Review: Historically administration has provided the School Board with a level service budget for the next fiscal year. This is an initial step in the budget building process, which allows the board to see what current programs and services will cost with adjustments for negotiated salary and benefit increases as well as current year needs that have arisen since this year's budget was finalized last January.

A healthy and effective budget is a reflection of a community's values. The principles that guide our budget decisions are outlined in our Moving Forward Plan, Implementation Plan, and Systemic State Improvement Plan (SSIP).

Level Service Budget includes:

1. Current staffing salaries plus estimates for inflation.
2. Health insurance increase of 5.2% based upon VEHI notification.
3. Dental insurance and HRA contribution level funded based upon prior board action.
4. VMERS employer contribution estimated increase of .25% (based upon past trends).
5. Early retirement projected calculations.
6. Current Special Ed student needs for out of district placements, transportation and other services.
7. Current contracts for auditors and insurance plus estimates for inflation.
8. Level budget non-payroll expenses.
9. Debt service payments updated per the debt service schedule.
10. Capital Fund transfer to include savings from U-32 bond payoff.

Update:

1. One bid was received for Transportation services. Board action is requested tonight.

2. The Leadership Team has identified steps in the Budget Timeline for timely communication with any impacted staff and the community regarding significant budget changes.
3. Members of the Leadership Team have identified new programs or services for implementation in FY 23.
4. Principals have requested preliminary input from staff in the budget process through an engagement and feedback survey.
5. The ARP ESSER grant is not fully allocated; however, funds are currently obligated for full-time nursing, school counselor staff in all buildings and interventions in FY 22 and budgeted in FY 23. Additional expenses will be identified using the Moving Forward Plan and stakeholder engagement.

Next Steps:

1. The School Board sets budget parameters and priorities regarding any new board goals or initiatives that reflect the community's values.
2. The School Board continues to work to inform and engage the community in the budget process.
3. The Leadership Team will prioritize program/service changes for instructional services and special education services. A proposal will be brought in Draft #2 closely considering:
 - a. The Implementation Plan 2016-2021
 - b. The Moving Forward Plan
 - c. Systemic State Improvement Plan (SSIP)
 - d. Equity
 - e. Enrollment data
 - f. Resource sharing opportunities
 - g. Community forum feedback from October & November
 - h. Staff engagement and feedback survey
 - i. Length of student day
 - j. Community tax burden
4. Special Ed Student needs continue to be reviewed and updated, considering possible opportunities resulting from ACT 173 funding changes.
5. A multi-year technology plan and possible reserve fund transfers are under review. Additional funds for rebuilding and security hardening in response to the cybersecurity breach will be included in the plan.
6. Transportation budget will be updated based upon board action on the bid.
6. Operation of Plant non-payroll expenses are currently level funded, but administration is reviewing these lines for possible adjustments based on historical trends.
7. A multi-year equipment replacement schedule and possible reserve fund transfers are under review.
8. Food service transfer requirements continue to be reviewed.
9. Community Connections transfer requirements continue to be reviewed.
10. Revenue and tax updates from the AOE in December, which should include the Special Education Block Grant.

WCUUSD BUDGET DEVELOPMENT TIMELINE

FY 2022-2023

September - Preliminary Budget Conversations

- 7th – WCLT budget process and timeline review.
 - 8th – Packet materials finalized for the WCUUSD Finance Committee/Board.
 - 14th – Finance Committee budget process and timeline review.
 - 22nd – WCUUSD Board budget process and timeline review and approval.
-

October – Preliminary Budget Conversations

- 4th – Tentative Transportation Bid publication (alternative date is 10/11/21).
 - 5th – WCLT budget planning meeting. Business Administrator presents a level service budget for FY 23 to the WCLT. Discuss any new services or reductions in service to be proposed.
 - 6th – Community Budget Forum – framing a conversation around student needs.
 - 13th – Packet materials finalized for the WCUUSD Finance Committee/Board.
 - 15th – Special Ed Service Plan due to AOE
 - 19th – Finance Committee Reviews budget information.
 - 20th – WCUUSD Board reviews and approves FY 23 Dental and HRA Budgets.
 - 20th – WCUUSD Board reviews and approves FY 23 Capital Project list.
-

November – Develop WCUUSD FY 23 Budget Draft #1.

- 2nd – WCLT budget planning meeting. Review and finalization for FY 23 Budget Draft #1.
- 3rd – Community Forum.
- 8th – Deadline for Principals to provide proposals for new services or reductions in service to the Business Administrator/Superintendent.
- 9th – WCLT budget planning meeting. Review and discuss proposals for new programs or services.
- 9th - Packet materials finalized for the WCUUSD Finance Committee/Board.
- 10th – Transportation Bid opening.
- 16th – Finance Committee reviews FY 23 Budget Draft #1.
- 16th – WCLT budget planning meeting. District prioritization discussion for new programs or services.
- 17th – Board Budget Training.
- 17th – WCUUSD Board awards Transportation contract to the winning bid.
- 17th – WCUUSD Board reviews FY 23 Budget Draft #1 and provides feedback to Administrators.
- 18th or 19th – WCLT meeting to debrief feedback from the WCUUSD Board and guide the development of FY 23 Budget Draft #2 preparation.

December – Develop WCUUSD FY 23 Budget Draft #2.

*****NOTE: Revenue information for budgets becomes available between December 1-15th.**

- 1st – Community Budget Forum.
 - 7th – WCLT budget planning meeting. Review and finalization for FY 23 Budget Draft #2.
 - 8th – Packet materials finalized for the WCUUSD Finance Committee/Board.
 - 14th – Finance Committee reviews FY 23 Budget Draft #2.
 - 15th – WCUUSD Board reviews FY 23 Budget Draft #2 and provides feedback to Administrators.
 - 21st – WCLT budget planning meeting. Review and finalization for FY 23 Budget Draft #3.
 - 31st – **Grand List and Common Level of Appraisal information available from Agency of Education**
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January – Budget Meeting to Finalize Warning, Budget and Town Meeting Materials

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

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

- 1st – Town Meeting Day Budget Vote Via Australian Ballot.
- 15th – Finance Committee reflects on FY 23 Budget Development Process.
- 16th – WCUUSD Board reflects on FY 23 Budget Development Process.

WCUUSD Budget FY2022-2023 CHANGE SUMMARY

November 12, 2021

NEED TO VERIFY AFTER DRAFT 1

SALARIES AND BENEFITS

Negotiated Items

	BUDGET 2022	Draft B INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2023
Salary Estimate		\$672,307	1.92%	
Benefits Related to Salary Estimate		\$54,613	0.16%	
Health Insurance @ 5.2% Increase with current coverage		\$35,287	0.10%	
Miscellaneous Benefit Changes		\$46,478	0.13%	
SUBTOTAL NEGOTIATED ITEMS		\$808,685	2.31%	

Other Staffing Changes

Staffing Changes FY 21-22 Savings Primarily Health Insurance		\$0	0.00%	
Special Education Programs-Addl. Staffing ____ FTE's ESP		\$0	0.00%	*See Revenues Be
Academic Programs-Staffing Changes		\$0	0.00%	
SUBTOTAL OTHER STAFFING CHANGES		\$0	0.00%	

TOTAL SALARY & BENEFITS	\$24,988,114	\$808,685	2.31%	\$25,796,799
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NONSALARY ITEMS

Technology Services		\$0	0.00%	
Board of Education-Legal?		\$0	0.00%	
Operation of Plant Services		\$0	0.00%	
Technical Education Tuition(Using current year +6%)		\$0	0.00%	
Fund Transfer Food Program-Draft #2		\$0	0.00%	
Transportation Services		\$0	0.00%	
School-wide Expenses-Prek Services		\$0	0.00%	
Special Education Programs-Tuition & Prof Svcs		-\$49,776	-0.14%	*See Revenues Be
TOTAL NONSALARY-w/o OTHER ITEMS	\$8,048,675	-\$49,776	-0.14%	\$7,998,899

SUBTOTAL BASE BUDGET INCREASE	\$33,036,789	\$758,909	2.17%	\$33,795,698
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OTHER ITEMS

Debt Service-Bond Payment	\$1,223,160	-\$155,000	-0.44%	\$1,068,160
Capital Fund -Transfer	\$725,000	\$155,000	0.44%	\$880,000
TOTAL OTHER ITEMS	\$1,948,160	\$0	0.00%	\$1,948,160

Combined Total WCUUSD Expenses	\$34,984,949	\$758,909	2.17%	\$35,743,858
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Revenues that Offset Expense Increases(Decreases):

Tuition Income-Level Budget @9 Less Students(4 FY21, 5 FY21)		\$0	0.00%	
Small Schools Grant		\$0	0.00%	
Fund Balance (Early retirement was \$144,000 to \$145,019)		\$1,019	0.00%	
Miscellaneous Income		\$0	0.00%	
Special Education Reimbursements		\$0	0.00%	*See Expenses Ab
Transportation Aid-COVID		\$0	0.00%	
Subtotal Revenues		\$1,019	0.00%	

Net Impact on Taxes-Level Service	\$757,890	2.17%
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**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022**

Draft 1

<u>DESCRIPTION</u>	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$999,433	\$908,468	\$951,827	\$1,001,380	\$92,912	
INVESTMENT EARNINGS INTEREST	\$267,254	\$283,755	\$283,755	\$283,755	\$0	
MISCELLANEOUS INCOME-OTHER	\$382,134	\$263,440	\$267,982	\$263,440	\$0	
EDUC. SPENDING REVENUES	\$27,301,739	\$27,792,291	\$27,792,291	\$28,714,477	\$922,186	
MISC STATE REIMBURSEMENTS-INCL. CRF- COVID-19	\$3,783,769	\$803,235	\$803,235	\$803,235	\$0	
SPED EXPENDITURE REIMBURSEMENT	\$4,238,853	\$4,789,760	\$4,789,761	\$4,789,761	\$0	
SUBTOTAL REVENUES	\$36,973,182	\$34,840,949	\$34,888,850	\$35,856,047	\$1,015,098	
FUND BALANCE	\$0	\$144,000	\$144,000	\$145,019	\$1,019	
TOTAL REVENUES	\$36,973,182	\$34,984,949	\$35,032,850	\$36,001,066	\$1,016,117	2.90%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$7,255,878	\$8,257,994	\$8,128,124	\$8,497,741	\$239,747	
MISCELLANEOUS BENEFITS	\$2,103,510	\$2,432,828	\$2,360,216	\$2,546,444	\$113,616	
TUITION REIMBURSEMENT	\$150,674	\$193,962	\$193,962	\$193,962	\$0	
PROFESSIONAL EDUCATION SVC	\$12,510	\$62,795	\$118,795	\$62,795	\$0	
TUITION TO OTHER SCHOOL DISTRICTS	\$498,773	\$516,390	\$516,390	\$516,390	\$0	
TRAVEL	\$744	\$14,100	\$14,100	\$14,100	\$0	
GENERAL SUPPLIES	\$214,030	\$240,913	\$245,455	\$240,913	\$0	
BOOKS AND PERIODICALS	\$41,930	\$56,484	\$64,484	\$64,484	\$8,000	
EQUIPMENT	\$15,229	\$49,901	\$41,901	\$41,901	-\$8,000	
DUES AND FEES	\$1,308	\$1,200	\$1,200	\$1,200	\$0	
TOTAL INSTRUCTIONAL SERVICES	\$10,294,586	\$11,826,568	\$11,684,627	\$12,179,930	\$353,363	2.99%
PRESCHOOL PROGRAM						
SALARIES	\$359,699	\$341,908	\$353,409	\$362,452	\$20,544	
MISCELLANEOUS BENEFITS	\$123,720	\$107,887	\$148,076	\$156,653	\$48,766	
TUITION REIMBURSEMENT	\$630	\$0	\$0	\$0	\$0	
PROFESSIONAL EDUCATION SVC	\$46,885	\$13,000	\$13,000	\$13,000	\$0	
TUITION TO PRIVATE SCHOOLS	\$165,688	\$148,512	\$148,512	\$148,512	\$0	
GENERAL SUPPLIES	\$5,052	\$7,715	\$7,715	\$7,715	\$0	
TOTAL PRESCHOOL PROGRAM	\$701,674	\$619,022	\$670,712	\$688,332	\$69,310	11.20%
GUIDANCE SERVICES						
SALARIES	\$737,502	\$722,337	\$699,901	\$724,181	\$1,844	
MISCELLANEOUS BENEFITS	\$254,830	\$255,213	\$235,276	\$248,330	-\$6,883	
TUITION REIMBURSEMENT	\$0	\$0	\$0	\$0	\$0	
PROFESSIONAL EDUCATION SVC	\$2,385	\$7,700	\$7,700	\$7,700	\$0	
TRAVEL	\$0	\$1,125	\$1,125	\$1,125	\$0	
GENERAL SUPPLIES	\$29,264	\$24,850	\$24,850	\$24,850	\$0	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022

Draft 1

DESCRIPTION	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
BOOKS AND PERIODICALS	\$331	\$1,010	\$1,010	\$1,010	\$0	
TOTAL GUIDANCE SERVICES	\$1,024,312	\$1,012,235	\$969,862	\$1,007,196	-\$5,039	-0.50%
HEALTH SERVICES						
SALARIES	\$331,121	\$348,269	\$342,141	\$353,271	\$5,002	
MISCELLANEOUS BENEFITS	\$143,631	\$149,455	\$152,955	\$158,908	\$9,453	
TUITION REIMBURSEMENT	\$2,978	\$0	\$0	\$0	\$0	
TECHNICAL SERVICES	\$0	\$550	\$550	\$550	\$0	
GENERAL SUPPLIES	\$5,478	\$7,135	\$7,135	\$7,135	\$0	
BOOKS AND PERIODICALS	\$1,567	\$845	\$845	\$845	\$0	
TOTAL HEALTH SERVICES	\$484,775	\$506,254	\$503,626	\$520,709	\$14,455	2.86%
LIBRARY SERVICES						
SALARIES	\$348,627	\$328,725	\$332,878	\$344,147	\$15,422	
MISCELLANEOUS BENEFITS	\$118,161	\$106,774	\$92,668	\$103,360	-\$3,414	
TUITION REIMBURSEMENT	\$5,956	\$1,300	\$1,300	\$1,300	\$0	
GENERAL SUPPLIES	\$18,949	\$15,895	\$15,895	\$15,895	\$0	
BOOKS AND PERIODICALS	\$41,551	\$52,108	\$52,108	\$52,108	\$0	
TOTAL LIBRARY SERVICES	\$533,244	\$504,802	\$494,849	\$516,810	\$12,008	2.38%
CURRICULUM SERVICES						
SALARIES	\$222,831	\$295,465	\$252,115	\$329,269	\$33,804	
MISCELLANEOUS BENEFITS	\$19,314	\$50,446	\$42,672	\$50,511	\$65	
TUITION REIMBURSEMENT	\$7,137	\$13,000	\$13,000	\$13,000	\$0	
PURCHASED PROF & TECHNICAL SERVICES	\$38	\$0	\$79,184	\$0	\$0	
TRAVEL	\$379	\$2,500	\$2,500	\$2,500	\$0	
GENERAL SUPPLIES	\$10,863	\$5,000	\$5,000	\$5,000	\$0	
BOOKS AND PERIODICALS	\$1,018	\$1,200	\$1,200	\$1,200	\$0	
DUES AND FEES	\$168	\$1,000	\$1,000	\$1,000	\$0	
TOTAL CURRICULUM SERVICES	\$261,748	\$368,611	\$396,671	\$402,480	\$33,869	9.19%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$445,098	\$530,764	\$537,040	\$556,025	\$25,261	
MISCELLANEOUS BENEFITS	\$79,565	\$111,723	\$96,766	\$118,772	\$7,049	
TUITION REIMBURSEMENT	\$0	\$7,500	\$7,500	\$7,500	\$0	
TECHNOLOGY RELATED R&M	\$95,058	\$32,516	\$23,016	\$23,016	-\$9,500	
RENTALS AND LEASES-COPIER	\$17,599	\$50,700	\$23,100	\$3,000	-\$47,700	
COMMUNICATIONS	\$128,768	\$131,500	\$131,500	\$131,500	\$0	
SUPPLIES-TECHN RELATED	\$23,200	\$36,300	\$36,300	\$36,300	\$0	
SUPPLIES-TECHN RELATED-SOFTWARE	\$104,975	\$300,000	\$300,000	\$300,000	\$0	
EQUIPMENT/FINANCIAL SOFTWARE	\$486,016	\$280,000	\$280,000	\$280,000	\$0	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$1,380,279	\$1,481,003	\$1,435,222	\$1,456,113	-\$24,890	-1.68%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022

Draft 1

DESCRIPTION	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
BOARD OF EDUCATION SVCS.						
SALARIES	\$25,185	\$28,155	\$28,155	\$28,401	\$246	
MISCELLANEOUS BENEFITS	\$4,083	\$2,639	\$2,639	\$2,658	\$19	
OFFICIAL SVC TAX COLLECT.	\$7,558	\$0	\$0	\$0	\$0	
LEGAL SERVICES	\$74,683	\$25,850	\$25,850	\$25,850	\$0	
INSURANCE	\$100,795	\$101,829	\$101,829	\$103,866	\$2,037	
ADVERTISING	\$10,550	\$7,900	\$7,900	\$10,900	\$3,000	
GENERAL SUPPLIES	\$18,956	\$25,200	\$25,200	\$25,200	\$0	
DUES AND FEES	\$10,452	\$15,765	\$15,765	\$15,765	\$0	
TOTAL BOARD OF EDUCATION SVCS.	\$252,262	\$207,338	\$207,338	\$212,640	\$5,302	2.56%
SUPERINTENDENT SERVICES						
SALARIES	\$286,918	\$319,097	\$468,323	\$344,281	\$25,184	
MISCELLANEOUS BENEFITS	\$111,952	\$113,521	\$134,674	\$127,612	\$14,091	
TUITION REIMBURSEMENT	\$34,100	\$11,000	\$11,000	\$11,000	\$0	
PURCHASED PROF & TECHNICAL SERVICES	\$55,719	\$21,200	\$21,200	\$21,200	\$0	
COMMUNICATIONS-POSTAGE	\$1,688	\$5,500	\$5,500	\$5,500	\$0	
PRINTING AND BINDING	\$189	\$1,500	\$1,500	\$1,500	\$0	
TRAVEL	\$4,415	\$4,000	\$4,000	\$4,000	\$0	
GENERAL SUPPLIES	\$10,937	\$19,857	\$19,857	\$19,857	\$0	
BOOKS AND PERIODICALS	\$468	\$1,800	\$1,800	\$1,800	\$0	
DUES AND FEES	\$7,680	\$7,000	\$7,000	\$7,000	\$0	
TOTAL SUPERINTENDENT SERVICES	\$514,066	\$504,475	\$674,854	\$543,750	\$39,275	7.79%
OFFICE OF THE PRINCIPAL						
SALARIES	\$1,384,657	\$1,454,637	\$1,456,628	\$1,508,374	\$53,737	
MISCELLANEOUS BENEFITS	\$502,793	\$527,214	\$517,635	\$552,141	\$24,927	
TUITION REIMBURSEMENT	\$7,417	\$22,000	\$22,000	\$22,000	\$0	
PURCHASED PROF & TECHNICAL SERVICES	\$6,592	\$11,800	\$11,800	\$11,800	\$0	
COMMUNICATIONS-POSTAGE	\$9,079	\$17,460	\$17,460	\$17,460	\$0	
TRAVEL	\$3,579	\$4,800	\$4,800	\$4,800	\$0	
GENERAL SUPPLIES	\$42,091	\$43,410	\$43,410	\$43,410	\$0	
DUES AND FEES	\$10,055	\$8,150	\$8,150	\$8,150	\$0	
TOTAL OFFICE OF THE PRINCIPAL	\$1,966,263	\$2,089,471	\$2,081,883	\$2,168,135	\$78,664	3.76%
FISCAL SERVICES						
SALARIES	\$354,107	\$359,558	\$399,519	\$378,995	\$19,437	
MISCELLANEOUS BENEFITS	\$133,826	\$111,254	\$121,657	\$154,256	\$43,002	
TUITION REIMBURSEMENT	\$375	\$6,000	\$6,000	\$6,000	\$0	
PURCHASED PROF & TECHNICAL SERVICES	\$83	\$5,500	\$5,500	\$5,500	\$0	
COMMUNICATIONS-POSTAGE	\$39,685	\$36,800	\$36,800	\$37,904	\$1,104	
TRAVEL	\$1,753	\$2,000	\$2,000	\$2,000	\$0	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022

Draft 1

DESCRIPTION	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL SUPPLIES	\$1,546	\$1,300	\$1,300	\$1,500	\$200	
DUES AND FEES	\$458	\$750	\$750	\$500	-\$250	
INTEREST ON SHORT-TERM DEBT	\$208,284	\$262,925	\$208,408	\$262,925	\$0	
TOTAL FISCAL SERVICES	\$740,117	\$786,087	\$781,934	\$849,580	\$63,493	8.08%
OPERATION AND MAINT.PLANT						
SALARIES	\$1,091,168	\$1,359,061	\$1,363,187	\$1,411,992	\$52,931	
MISCELLANEOUS BENEFITS	\$380,469	\$493,111	\$493,932	\$529,094	\$35,983	
UTILITY SERVICES	\$39,300	\$44,950	\$44,950	\$44,950	\$0	
CLEANING SERVICES	\$52,225	\$77,580	\$77,580	\$77,580	\$0	
REPAIR AND MAINTENANCE SERVICES &PROP	\$241,320	\$289,005	\$289,005	\$289,005	\$0	
TRAVEL/GAS &BOTTLED GAS	\$5,922	\$8,804	\$8,804	\$8,804	\$0	
GENERAL SUPPLIES	\$142,717	\$145,794	\$145,794	\$145,794	\$0	
ELECTRICITY	\$343,500	\$290,700	\$290,700	\$292,200	\$1,500	
OIL	\$85,962	\$123,896	\$123,896	\$125,440	\$1,544	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$102,147	\$110,129	\$110,129	\$110,129	\$0	
EQUIPMENT	\$8,830	\$23,600	\$23,600	\$23,600	\$0	
TOTAL OPER. AND MAINT.PLANT	\$2,493,560	\$2,966,630	\$2,971,577	\$3,058,588	\$91,958	3.10%
STUDENT TRANSPORTATION SV						
STUDENT TRANSPORTATION SV	\$1,476,321	\$1,539,560	\$1,787,445	\$1,546,741	\$7,181	
TOTAL STUDENT TRANSPORTATION SV	\$1,476,321	\$1,539,560	\$1,787,445	\$1,546,741	\$7,181	0.47%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$7,321	\$45,105	\$45,105	\$45,105	\$0	
TOTAL STUDENT TRANS-OTHER	\$7,321	\$45,105	\$45,105	\$45,105	\$0	0.00%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$926,910	\$927,136	\$927,136	\$772,136	-\$155,000	
INTEREST LONG TERM DEBT	\$306,516	\$296,024	\$296,024	\$292,009	-\$4,015	
TOTAL DEBT SERVICE	\$1,233,426	\$1,223,160	\$1,223,160	\$1,064,145	-\$159,015	-13.00%
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$3,206,522	\$725,000	\$725,000	\$880,000	\$155,000	
FUND TRANSFER-FOOD SERVICE	\$0	\$149,115	\$149,115	\$149,115	\$0	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$40,000	\$40,000	\$40,000	\$40,000	\$0	
TOTAL TRANSFER TO OTHER FUNDS	\$3,246,522	\$914,115	\$914,115	\$1,069,115	\$155,000	16.96%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
STATE PLACED STUDENT COSTS INCLUDES 504	\$221,360	\$270,000	\$270,000	\$217,856	-\$52,144	
SPECIAL EDUCATION PROGRAMS	\$3,678,054	\$4,301,233	\$4,249,317	\$4,450,563	\$149,330	
EXTRAORDINARY PROGRAM	\$1,316,830	\$1,529,214	\$1,336,772	\$1,542,082	\$12,868	
SUMMER PROGRAM	\$43,435	\$110,146	\$110,489	\$113,849	\$3,703	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022

Draft 1

DESCRIPTION	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$151,977	\$167,080	\$167,474	\$172,566	\$5,486	
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$164,863	\$168,526	\$168,265	\$175,008	\$6,482	
SLP SERVICES	\$532,012	\$534,706	\$521,558	\$541,965	\$7,259	
OT SERVICES	\$22,945	\$28,780	\$28,831	\$29,903	\$1,123	
PT SERVICES	\$0	\$10,500	\$0	\$0	-\$10,500	
TRANSPORTATION(NOT SUMMER)	\$81,700	\$58,179	\$68,315	\$80,980	\$22,801	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$6,213,176	\$7,178,364	\$6,921,021	\$7,324,772	\$146,408	2.04%
SPED ADMINISTRATION						
SALARIES	\$296,732	\$298,730	\$298,281	\$307,735	\$9,005	
MISCELLANEOUS BENEFITS	\$68,225	\$71,785	\$83,282	\$93,702	\$21,917	
TUITION REIMBURSEMENT	\$1,555	\$7,000	\$8,500	\$7,000	\$0	
INSURANCE	\$3,500	\$3,500	\$3,500	\$3,500	\$0	
COMMUNICATIONS	\$4,775	\$4,775	\$4,775	\$4,775	\$0	
ADVERTISING	\$889	\$500	\$500	\$500	\$0	
TRAVEL	\$18	\$2,450	\$2,450	\$2,450	\$0	
SUPPLIES	\$4,855	\$4,446	\$4,446	\$4,446	\$0	
SUPPLIES-SOFTWARE	\$5,940	\$6,000	\$6,000	\$6,000	\$0	
DUES AND FEES	\$1,575	\$645	\$645	\$645	\$0	
TOTAL SPED ADMINISTRATION	\$388,064	\$399,831	\$412,379	\$430,753	\$30,922	7.73%
SUBTOTAL SPECIAL EDUCATION PROGRAMS	\$6,601,240	\$7,578,195	\$7,333,400	\$7,755,525	\$177,330	2.34%
ENGLISH LANGUAGE LEARNER						
SALARIES	\$57,550	\$59,277	\$58,672	\$60,726	\$1,449	
MISCELLANEOUS BENEFITS	\$19,985	\$27,140	\$19,567	\$20,244	-\$6,896	
TUITION REIMBURSEMENT	\$53	\$1,000	\$1,000	\$1,000	\$0	
TRAVEL	\$85	\$1,000	\$1,000	\$1,000	\$0	
TOTAL ENGLISH LANGUAGE LEARNER	\$77,673	\$88,417	\$80,239	\$82,970	-\$5,447	-6.16%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$564,609	\$723,902	\$728,711	\$746,535	\$22,633	
TOTAL COCURRICULAR ACTIVITIES	\$564,609	\$723,902	\$728,711	\$746,535	\$22,633	3.13%
COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS						
MISCELLANEOUS EXPENSES	\$2,963,051	\$0	\$0	\$0	\$0	
TOTAL COVID-19 EXPENSES	\$2,963,051	\$0	\$0	\$0	\$0	0.00%
TOTAL EXPENSES	\$36,817,049	\$34,984,949	\$34,985,329	\$35,914,398	\$929,449	2.66%
	\$156,133	\$0	\$47,521	\$86,667	\$86,668	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
BUDGET 2022-2023 VS BUDGET 2021-2022

Draft 1

DESCRIPTION	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	% Increase (Decrease)
::						
WCUUSD	Actual 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023	\$ Increase (Decrease)	
Act 60 & 68 Reporting						
DIRECT INSTRUCTION-REGULAR	\$10,575,896	\$12,017,616	\$12,435,578	\$12,434,842	\$417,226	
DIRECT INSTRUCTION-SPECIAL	\$6,213,176	\$7,178,364	\$7,333,400	\$7,324,772	\$146,408	\$19,759,614
TECHNICAL CENTER DIRECT PAYMENT	\$498,037	\$516,390	\$516,390	\$516,390	\$0	
ADMINISTRATIVE	\$2,958,642	\$3,082,896	\$3,071,155	\$3,230,355	\$147,459	
OPERATION OF PLANT	\$2,493,560	\$2,966,630	\$2,971,577	\$3,058,588	\$91,958	\$6,288,943
ALL OTHER SUPPORT SERVICES	\$8,154,148	\$5,541,113	\$4,727,405	\$5,664,346	\$123,233	
TRANSPORTATION RES	\$1,476,321	\$1,539,560	\$1,787,445	\$1,546,741	\$7,181	
TRANSPORTATION-CO CURRICULAR	\$7,321	\$45,105	\$45,105	\$45,105	\$0	\$7,256,192
DEBT SERVICE	\$1,233,426	\$1,223,160	\$1,223,160	\$1,064,145	-\$159,015	
FUND TRANSFERS-CAPITAL	\$3,206,522	\$725,000	\$725,000	\$880,000	\$155,000	
FUND TRANSFERS-FOOD SERVICE	\$0	\$149,115	\$149,115	\$149,115	\$0	
TOTAL	\$36,817,049	\$34,984,949	\$34,985,329	\$35,914,398	\$929,450	
			\$95,024			

WCUUSD-Census Of All Students
As of 10/1/2022 - FY2023 ESTIMATE

GRADE	BERLIN*	CALAIS*	E. MONTPELIER*	RUMNEY*	DOTY*	TOTAL
Act 166	9	5	14	6	5	39
EEE	3	2	1	2	1	9
PRE-K 3	13	8	8	11	3	43
PRE-K 4	13	8	8	11	3	43
K	7	7	14	7	8	43
1	30	10	20	20	10	90
2	21	11	31	12	9	84
3	28	13	18	16	7	82
4	12	6	33	16	12	79
5	25	9	31	18	5	88
6	31	16	33	16	7	103
TOTAL ELEMENTARY:	192	95	211	135	70	703
7	30	21	36	18	12	117
8	27	22	23	23	11	106
9	34	20	34	25	13	126
10	28	21	34	19	13	115
11	23	25	33	18	9	108
12	23	19	22	27	11	102
Exchange/Choice	0	0	0	0	0	19
Tuition						55
Waiver/Homeless	0	0	0	0	0	3
Estimate For Addl Students						
TOTAL U32:	165	128	182	130	69	751
COMBINED TOTAL:	357	223	393	265	139	1454

WCUUSD-Census Of All Students
As of 10/1/2021 Final as of 10/22/21

GRADE	BERLIN*	CALAIS*	E. MONTPELIER*	RUMNEY*	DOTY*	TOTAL
Act 166	9	5	14	6	5	39
EEE	3	2	1	2	1	9
PRE-K 3	13	8	8	11	3	43
PRE-K 4	7	7	14	7	8	43
K	30	10	20	20	10	90
1	21	11	31	12	9	84
2	28	13	18	16	7	82
3	12	6	33	16	12	79
4	25	9	31	18	5	88
5	31	16	33	16	7	103
6	30	21	36	18	12	117
TOTAL ELEMENTARY:	209	108	239	142	79	777
7	27	22	23	23	11	106
8	34	20	34	25	13	126
9	28	21	34	19	13	115
10	23	25	33	18	9	108
11	23	19	22	27	11	102
12	20	16	34	16	8	94
Exchange/Choice	0	0	0	0	0	19
Tuition						56
Waiver/Homeless	0	0	0	0	0	3
Estimate For Addl Students						
TOTAL U32:	155	123	180	128	65	729
COMBINED TOTAL:	364	231	419	270	144	1506

WCUUSD-Census Of All Students
As of 10/1/2020- FY2021

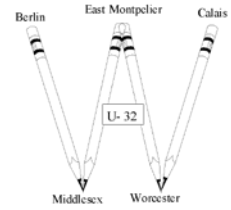
GRADE	BERLIN*	CALAIS*	E. MONTPELIER*	RUMNEY*	DOTY*	TOTAL
Act 166	7	12	14	7	2	42
EEE	10	1	4	2	0	17
PRE-K 3	4	3	6	4	3	20
PRE-K 4	11	8	12	11	7	49
K	22	8	25	10	8	73
1	26	12	18	13	7	76
2	13	5	30	15	12	75
3	24	8	33	19	5	89
4	26	16	29	16	7	94
5	24	19	36	18	10	107
6	27	20	21	20	10	98
TOTAL ELEMENTARY:	194	112	228	135	71	740
7	36	17	33	25	14	125
8	28	21	30	21	12	112
9	26	24	33	20	9	112
10	23	19	19	28	10	99
11	23	22	41	19	12	117
12	28	25	29	15	8	105
Exchange/Choice	0	0	0	0	0	19
Tuition						55
Waiver/Homeless	0	0	0	0	0	3
Estimate For Addl Students						
TOTAL U32:	164	128	185	128	65	747
COMBINED TOTAL:	358	240	413	263	136	1487

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: Budget Training For School Board Members
DATE: November 9, 2021

Annually the district provides a budget training opportunity for School Board Members. This training is a refresher for veteran Board Members, but is especially helpful for Board Members who are new to the budget process. We will spend a significant portion of the training walking through the tax rate calculation. Documents for the training are included in your packet and are based on the budget for last fiscal year.

Training Outline – Wednesday, November 17, 2021 at 5:00 p.m.

1. Brief overview of the expense budget.
2. Brief overview of the revenue budget.
3. How to calculate the tax rates – using budget year 2021-2022 (updated 06/15/2021)
 - a. Local budgets – expenses less offsetting revenues (local education spending)
 - b. Equalized pupils
 - i. 2 year average of Average Daily Membership (ADM) – district students
 - ii. State-placed students (uses prior year actual)
 - iii. Pupil Weighting
 1. Limited English Proficient (LEP) +20%
 2. Poverty +25%
 3. Preschool reduction -46%
 4. Secondary student (grades 7-12) +13%
 5. Statewide adjustment 95.112%
 6. Hold harmless provision –no more than a 3.50% reduction in one year
 - c. State tax rate - \$1.00 Residential / Non-residential is \$1.612
 - d. Property yield - \$11,317
 - e. Common Level of Appraisal (CLA) – varies by town
4. How to calculate the Excess Spending Formula
 - a. Double the tax impact for every \$1 above the state per pupil threshold

**Washington Central Unified Union School District
Budget 2022-2023**

Uses AOE Final Tax Information June & November 2020
June 15, 2021-Revised

How to Calculate Tax Rates

Draft B

Final Information
FY 21-22
Incr %
Budget 23
vs Budget
22
2.24%

TOTAL BUDGETED EXPENDITURES	\$35,767,012	A
LESS OFFSETTING REVENUES-per State formula:		
Interest Income	\$283,755	
Tuition-School Districts and Individuals	\$908,448	
Miscellaneous Income -Other	\$263,438	
Miscellaneous State Reimbursements	\$803,236	
Special Education Reimbursements	\$4,789,781	
Fund Balance	\$145,019	
TOTAL OFFSETTING REVENUES	\$7,193,677	B
LOCAL EDUCATION SPENDING	\$28,573,335	A-B=C
EQUALIZED PUPILS-per state report February 2021 AOE	1431.50	D
Two year average, HS weighted, .95112 state wtd-Information received Dec 15 each year by law		
LOCAL SPENDING PER EQ PUPIL	\$19,960	C/D=E
Property Yield Per \$1.00 Tax Rate	\$11,317	F
Spending Adjustment	176.38%	E/F=G
Equalized Tax Rate \$1.00	\$1.7638	
Using Equalized Tax Rate Divide By Common Level of Appraisal		
	Common Level Of Appraisal(CLA)-December 31	FY22-23Tax Rate W/ CLA
Berlin	108.77%	\$1.622
Calais	93.93%	\$1.878
East Montpelier	94.18%	\$1.873
Middlesex	95.89%	\$1.839
Worcester	99.55%	\$1.772

\$34,984,949	2.24%
\$283,755	
\$908,448	
\$263,438	
\$803,236	
\$4,789,781	
\$144,000	
\$7,192,658	0.01%
\$27,792,291	2.81%
1431.50	0.00%
Incr % Per Eq Pupil	
\$19,415	2.81%
\$11,317	0.00%
TAX INCR (DECR)	
171.55%	\$0.048
\$1.716	\$0.048
FY21-22Tax Rate W/ CLA	Increase/ (Decrease)
\$1.577	\$0.044
\$1.826	\$0.051
\$1.822	\$0.051
\$1.789	\$0.050
\$1.723	\$0.048

How to Calculate the Excess Spending Formula

Excess Spending Formula		
Debt Allocation-per formula	\$935,377	
Capital Fund Transfer pending AOE	\$0	
Special Education over \$60k-@5%	\$21,650	
New Teachers Retirement Assessment	\$108,138	
Subtotal Reductions per Excess Spending Formula	\$1,065,165	H
Reduction Per Equalized Pupil	\$744	H/D=I
WCUUSD Excess Spending Per Equalized Pupil	\$19,216	E-I=J
State Excess Spending Amount Per Eq Pupil-Dec 15th	\$18,789	K
Amount away from Threshold Per Equalized Pupil	-\$427	K-I=L
Amount away from Threshold (cut needed)	-\$611,716	L*D=M

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