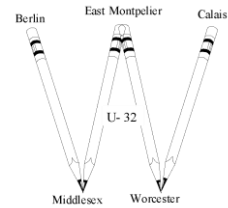


Washington Central Unified Union School District

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



WCUUSD Finance Committee

Meeting Agenda

10.19.21 8:30-9:30 a.m.

Central Office, 1130 Gallison Hill Rd., Montpelier

Via Video Conference

<https://tinyurl.com/2hs8dt8x>

Meeting ID: 846 4739 8000

Password: 983447

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

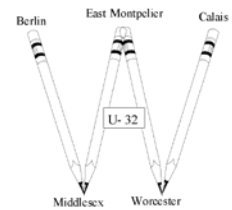
1. Call to Order
2. Approve Minutes of 9.14.21 – pg. 2
3. Informational Reports
 - 3.1. Monthly Reflection – pg. 4
 - 3.2. Net Metering Contracts & Energy Project Consultant Update – pg. 9
 - 3.3. Quarterly Fund Balance Update – pg. 10
4. Discussion/Action
 - 4.1. Review and Approve Dental Premiums for Calendar Year 2022 – pg. 15
 - 4.2. Review and Approve HRA funding for FY 23 Budget – pg. 17
 - 4.3. FY 23 Capital Improvement Project Plan Update – approve budget for schematic design with estimates – pg. 19
 - 4.4. SMART Goal Development – Long-term Plan – pg. 22
5. Next Meeting Date and Future Agenda Items
 - 5.1. Next Meeting November 16, 2021
 - 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
5. Adjourn

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Jennifer Miller Arsenault
Interim Superintendent



WCUUSD Finance Committee Meeting Minutes Unapproved 9.14.21 8:30-9:30 AM

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

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:32 a.m.
2. **Approve Minutes of 8.10.21:** Scott Thompson made a motion to approve the minutes, Chris McVeigh seconded. The motion passed unanimously.
3. **Discussion/Action**
 - 3.1. **Accomplishments and Issues:** Susanne advised of an in-service that is being planned on October 8, 2021 in conjunction with the IT department. The training for the administrative assistants in workshop style. She gave a shout out to Carla Messier and Virginia Breer surrounding their work around new hires, payroll, benefits etc. They have also been updating information in the system surrounding the collective bargaining agreement on track for October 15, 2021. We received information from VEHI surrounding the cash-in-lieu benefit which states employees that have insurance through another school district are no longer eligible for this benefit. Twenty-one employees were removed from the benefit. Chris asked if these employees could sign up for health insurance. Susanne advised they could sign up during open enrollment but are not losing insurance, as they have to provide proof that they have insurance. There was some discussion surrounding loss of insurance and how we can make our employees whole again with the loss of this benefit. Susanne advised she would look into this. Act 7 went into effect in April and we were not notified until July. Under the new bargaining agreement, paras are eligible for a 2% increase in pay if they have done the ARC and Handle with Care (HWC) trainings. There have been difficulties rolling this out.
 - 3.2. **Transportation Committee, Timeline, and Bid Process:** Susanne advised that the Transportation committee would meet for the first time Wednesday 9.15.21. Chris McVeigh asked about using alternative bussing (electric, etc.). Susanne advised there is an opportunity to discuss these issues. There is a need for more board members to be part of the committee. Kari asked if we are likely to get more than one bid and what is the time period? Susanne advised 3 years with an option to extend 2 years and the last time we received two bids.
 - 3.3. **Copier Bid Process-In house bidding or bidding agent (Specialized Purchasing Consultant):**

Mark Kline advised that copiers in the schools are in need of replacement, many are 5-8 years old. Mark is recommending a 5-year lease and then to replace those copiers after 5 years. Most copiers come from Canon or Conway. We are proposing using a bidding agent to get us the lowest prices. Mark has used SPC previously; they also contract for repair, bid on lease agreements etc.

We have bid internally previously and not used a bidding agent. Scott asked questions regarding loss and terminating contracts. Susanne advised we are not paying an equipment fee, as we own the current copiers. Kari asked if we have considered another bidding agent and if there are competitors. Mark advised he is not aware of any other company that does this. Flor asked if we reached out to other school districts that use this company. Susanne advised they did reach out and got good reviews.

- 3.4. Budget Process and Timeline:** Susanne gave an overview of the budget process and timeline. Kari asked to add to the timeline Board established parameters and suggested that finance committee recommends them. There was some discussion surrounding the Community forums and how the process works. Kari suggested a finance committee review in February as well as the Board doing communication and outreach support. Scott commented to be on the lookout for the Common Level of Appraisal in December as it might have an impact on what we do and the tax commissioner releases projections of anticipated tax rates. There was some discussion about community forums. Jen spoke about the capital plan; Chris O'Brien advised he has set up meetings with all the principals to make it more collaborative.
- 3.5. U-32 Van Lease:** The Zenith van lease is up at the end of September. Susanne advised the buyout is \$19,403.79. This is actually less \$18,917.50, as the last payment has not posted to our account and she will update for the board packet. Originally, a lease was budgeted for and current budget remaining is \$8,781.99. If we buy it out right, we would be over budget by \$10,621.80. Currently per the dealer, there is no inventory for vans. Susanne suggested that we recommend to the board that we purchase the van outright. There is reimbursement through special education funding from the state at 56%. Act 173 changes the funding formula next fiscal year, so we will stop being reimbursed at that level. **Scott motioned that the finance committee recommend to the board that it approve the purchase of the 2019 Chrysler Pacifica Van. Kari seconded. The motion passed unanimously.**
- 3.6. Appoint new third party Administrator for HSA, FSA, and HRA Administration – Further:** VEHI offers four vendors for third party administrators. Data path is our current vendor. Since January payroll has had correspondence with 45 employees regarding Data path related issues. Susanne advised she reached out to colleagues that have used Data path and have had similar issues. She is suggesting that we switch to My Money Further. **Kari motioned to recommend to the Board to appoint My Money Further as the administrator for HSA, FSA, and HRA Administrator. Scott seconded and the motion passed.** There was some further discussion as to why such a difference in the prices between Data path and My Money Further.

4. Next Meeting Date and Future Agenda Items:

- 4.1. Next Meeting Date : October 19, 2021**
- 4.2. Capital Fund project list for FY 2023 (including U-32 bathrooms and U-32)**
- 4.3. Budget Approval – Dental and HRA/S-125**
- 4.4. Energy Project Consultant**
- 4.5. Net Metering Proposal**
- 4.6. Extent of Board Involvement/Best Uses/Future Uses of Funds**
- 4.7. Articulating purpose of the Finance Committee**
- 4.8. ESSER Funds Use**
- 4.9. Rumney Baseball field (not in budget)**
- 4.10. Food Service**
- 4.11. VEHI Relationship**

5. Adjourn: Flor Diaz Smith adjourned the meeting at 9:45 a.m.

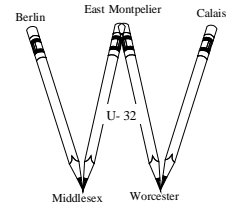
Respectfully Submitted,
Melissa Tuller
Administrative Assistant

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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: October 13, 2021

Each year the AOE requires School Districts to plan out the needs of students on IEPs. In the past, the Special Ed Service Plan has required districts to report number of students, staffing and service needs, along with a complete budget for the next fiscal year by October 15th. In response to Act 173, the AOE revised the plan this year, requiring districts to report number of students, staffing and service requirements, but budgets only for State Placed and Extraordinary Cost students.

The Business Administrator and Student Services Director collaborated to identify what had been done in the past, why had it been done, who did what and what needed to happen this year to adapt to the changes to the Special Ed Plan. Our mentors, Lori Bibeau and Andrea Wasson were both extremely helpful in this process. The Student Service Director met with each building to review the needs of current students on IEPs, specifically identifying any changes in the current year and anticipated changes for the next year.

The Special Ed Service Plan is on track to be submitted to the AOE by October 15, 2021, but staff went further into the process, fleshing out a draft of the FY 23 Special Ed budget, which is the first piece of the school district's entire budget. The goal is to ensure that we identify as much of the necessary cost as possible with a specific focus on: 1. Salaries & Benefits for staff 2. Contracted Services 3. Tuition for out-of-district placements 4. Transportation Costs.

A shout out to Renee Bates, Special Ed Administrative Assistant. She was a huge asset in the development of the Special Ed Plan this year, carrying institutional knowledge, keeping the process organized, verifying staff, students and tracking vendor expenses.

During the October 8th in-service day, the District Admin Support Team was pulled together for some training and needs assessment. The meeting included a brief overview of the plan to move the NEMRC accounting software to a cloud-hosted server on October 18th.

Carla Messier, HR Coordinator completed a thorough audit of employee placement on the various pay grids and updated employee contracts in the HR system. Michelle Ksepka, Operations Manager, reviewed the contracts and Virginia Breer, Senior Payroll Accountant updated the payroll system, calculated the retroactive pay adjustments and began work to process the payroll for October 15th paychecks. This level of attention gave staff confidence in the accuracy of contracts issued.

The volume of new hires, staff changes, and CBA changes presented challenges in this process. Staff will reflect upon the contract update together to process and document what worked and what could be improved upon for next year.

Thank you to Carla Messier and Melissa Tuller for their work preparing employee contracts for distribution.

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 U32. The committee was in agreement that one of the reserve buses should be a belly bus to accommodate storage needs for athletic and field trips. Vendors will be asked to submit bids for diesel buses and alternate bids for electric buses have been requested as well.

The bid was sent to our attorney for review. Once a response was received staff made the necessary updates, reviewed it, published it and sent it out for bid on Monday, October 11, 2021 with a bid opening of November 10, 2021.

Thank you to the members of the Transportation Committee: Jonathan Goddard, Michelle Ksepka, Karoline May, Amy Molina and Suzanne Verchereau. Their time and input in this process was incredibly helpful. Thanks especially to Michelle for her thorough review and formatting of the document before publication.

The WCLT met and discussed the budget development process including capital improvement project planning and requesting budget changes that are service expansions or retractions. The Team was presented form templates to use for requisitions and a subgroup of the Team met to review the Budget Timeline to highlight when and what action steps they need to make. A revised Budget Timeline is included here. Changes in November are highlighted in yellow.

WCUUSD BUDGET DEVELOPMENT TIMELINE

FY 2022-2023

September - Preliminary Budget Information is compiled.

- 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 – Tentative Transportation Bid opening (alternative is 11/10/21).
- 3rd – Community Forum.
- 8th – Deadline for Principals to provide proposals for new services or reductions in service to the Business Administrator/Superintendent.
- 9th - Packet materials finalized for the WCUUSD Finance Committee/Board.
- 16th – Finance Committee reviews FY 23 Budget Draft #1.
- 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 #1.

*****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
-

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 #4.
 - 12th – Community Budget Forum
 - 12th – WCUUSD Board reviews FY 23 Budget Draft #4, finalizes and approves.
 - 19th – **Final Budgets warned and other materials to the printers and Town Clerks.**
-

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.
-

March

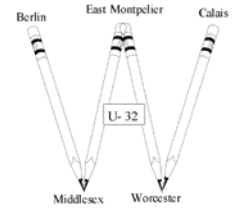
- 1st – Town Meeting Day Budget Vote Via Australian Ballot.
- 15th – Finance Committee reflects on FY 23 Budget Development Process.
- 16th – WCUUSD Board reflects on FY 23 Budget Development Process.

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Jennifer Miller-Arsenault
Acting 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: October 13, 2021

What is Net Metering? Net Metering is a program instituted by Vermont Law that allows members to connect small-scale, renewable energy systems to the grid and receive credit on their electric bills for the power that system generates. The most common type of net metering is for solar, but wind, hydro and methane can also be connected under the net metering program.

Who do we currently partner with? U32, Berlin, Doty and the Central Office all receive electrical service from Green Mountain Power and are currently "Group Members" in a net metering contract with Kingsbury Branch Hydroelectric Company. Group Members are allocated a portion of the electricity output from the hydroelectric generation facility on the Winooski River, and through net metering, the schools each receive credits on their electric bills for the power the system generates. The current agreement with Kingsbury expires June 1, 2022. Another vendor, Green Lantern Solar has reached out to WCUUSD with interest in adding the schools serviced by GMP to its net metering membership when the agreement with Kingsbury expires.

Calais, East Montpelier and Rumney are serviced through Washington Electric Coop and do not currently participate in any net metering projects. The School Board reviewed information from Novus Energy Development regarding an offer for a net metering contract at the East Montpelier Elementary School in July 2020. The board declined the offer in favor of hiring an energy consultant, and placed the item as a future agenda item to be addressed.

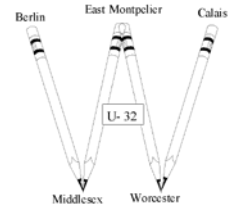
What is next? Chris is reaching out to Efficiency Vermont, Washington Electric Coop, Green Mountain Power and Norm Etkind at the AOE to help WCUUSD enlist an energy consultant for the purpose of helping the District select the best company to partner with for Net Metering credits in the future.

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Jennifer Miller-Arsenault
Acting Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Quarterly Fund Balance Update
DATE: October 13, 2021

Personnel Projection Update

The FY 22 Personnel Projection update is currently in progress. Virginia and Carla have been working hard to verify the accuracy of all employee contracts, completing a thorough audit of pay grid placements before calculating retroactive pay adjustments and issuing contracts. The volume of new hires, staff changes, and the late ratification of the collective bargaining agreements meant that this information was not available to include in the quarterly report this month, but will be included in the budget information in November.

Operating Fund Balance Update

The unaudited beginning fund balance reserved for operation was \$2,666,659.

- After the reduction of \$670,012 in current board approved fund balance reservations, the available operating fund balance is \$1,996,647. This is \$1,296,948 over the 2% target fund balance.
- Using the latest information available, here is a list of the changes since May that are included in the October projections:
 - At the March 17, 2021 meeting the School Board additional expense for the WCFE Equity Scholar in Residence \$79,184.
 - At the May 19th meeting, the School Board authorized additional expense for paraeducators \$123,371 less offsetting revenues of \$31,192 for a net amount of \$92,179.
 - At the June 23rd meeting, the School Board authorized additional expense for a paraeducator \$31,368 less offsetting revenues of \$17,566 for a net amount of \$13,802. The board action for reserving fund balance is noted at the end of this report.
 - At the June 23rd meeting, the School Board authorized additional expenses for student transportation necessary to extend the school day.
 - \$289,019 reserved for funding the Early Retirement payments. \$144,000 allotted for FY 22 and \$145,019 allotted for FY23.

- The final audited report for June 30, 2021 is anticipated to be available in November.

ESSER Update

The Town Meeting Warning-Article 7 was approved by voters. This article authorizes the School Board to control and direct the use of Fund Balance for operations. By utilizing ESSER I & ESSER II funds for budgeted items, this created an increase in the Operating Fund Balance. This will provide less restrictions and deadlines than the ESSER II grant would have. This also allows the School District to take the time to strategically plan the use of these funds to best address the needs of students.

ARP ESSER allocation is \$2,480,120.

- The deadline to spend this award is September 30, 2024.
- We have completed the initial work to secure the grant by submitting the Recovery/Moving Forward Plan and the initial application. We have not received final instructions for eligible expenses.
- The VT AOE has submitted the state's ARP ESSER application to US Ed, but has not received the final approval for it. Until this is received, the VT AOE is unable to give local school districts final guidance on allowable uses of grant funds or an application due date.

The following list of proposed uses for the ARP ESSER funds was sent to the AOE and approved:

- **CDC Guidelines:** Nursing Time (Calais and Doty), COVID Coordinator, cleaning supplies and additional staffing for additional cleaning, Daycare and after school activities, school bus sanitation, furniture/supplies, administrative of leave and additional staff processing, fiscal time for grant processing.
- **Recovery/Moving Forward Plan:** Tutors, Summer programs, after school coordinator and activities, compensatory services, remote learning, guidance counselor time, recovery coordinator, recovery work teams.
- **Curriculum Management Review:** Curriculum professional development, curriculum writing, Math and Literacy Specialists, Instructional Coaches, Improved instruction and student outcomes.
- **Special Education Program Review:** Consultant to complete program review, Act 173 transition and identify staffing needs-TBD.

Capital Fund Update

When Washington Central Unified Union School District merged on July 1, 2019, the capital funds were restricted to the Separate entities. These balances have been tracked in separate accounts until they are expended in full. Here are the highlights for FY 20-21:

Beginning balances as of July 1, 2021:

- East Montpelier \$906,035
- Central Office \$95,541
- WCUUSD \$2,815,801

Total Beginning Balances \$3,817,377

Revenues:

- General Fund Transfer \$725,000
- Interest Income and Miscellaneous Income \$4,947

Total Revenues \$729,947

Expenses:

- Central Office \$102,810
- WCUUSD \$625,711

Total Expenses \$728,521

Projected ending balances of June 30, 2021:

- Berlin \$0
- Calais \$0
- East Montpelier \$906,035
- Middlesex \$0
- Worcester \$0
- U32 \$0
- Central Office \$0
- WCUUSD \$2,912,768

Total Projected Ending Balances \$3,818,803

Community Connections

Current projections show the Community Connections program will have an estimated Fund Balance of \$80,834 at the end of this year.

Food Service Programs

Current projections show the Food Service program will have an estimated Fund Balance of \$126,496 at the end of this year. This amount cannot exceed \$156,447 per the AOE Child Nutrition Program.

Washington Central Unified Union School District
FUND BALANCE SUMMARY
Fiscal Year 2021-2022
As of October 13, 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	\$2,666,659
Included in Board approved budget for Early Retirement	January 2021	-\$144,000
Total Beginning Fund Balance-Reserved for Operations(A)		\$2,522,659

Revenues Changes:		BUDGET 2022	CHANGE	PROJECTED 2022
Special Education Reimbursements-Per Board Action Below-Para	Board Mtg 5/19/2021		\$31,192	* See Expenses Below
Special Education Reimbursements-Per Board Action Below-Para	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 budgeted lease)	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

TOTAL EXPENSES(C)	\$34,984,949	-\$385,452	\$35,370,401
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CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D	-\$380,993
BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E	\$2,141,666

Other board considerations for Fund Balance(F):	
Reserve for Budget Items-FY 22-23-Early Retirement	-\$145,019

Subtotal Board Considerations	-\$145,019
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PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G	\$1,996,647
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Note: Target Fund Balance at 2% of current year budget	\$699,699
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Amount Available Beyond the 2% Target	\$1,296,948
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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

Washington Central Unified Union School District
FUND BALANCE SUMMARY

As of October 13, 2021

Fiscal Year 2021-2022

SPECIAL REVENUE FUND(2)-GRANTS

Beginning Fund Balance	\$0
Projected Income	\$1,761,693
Projected Expense	-\$1,761,693
Projected Available Funds	\$0

OTHER FUNDS

	PERMANENT (Fund 5)	TRUST(Fund 8) SCHOLARSHIP/	AGENCY(Fund 9) Student Activities
Beginning Fund Bal./Deposits Payable	\$5,773	\$82,276	\$150,467
Projected Surplus(Use)	\$ -	\$ -	\$ -
Projected Available Funds	\$5,773	\$82,276	\$150,467

CAPITAL PROJECTS FUND(3)

	Combined Totals	EAST MONTPELIER	Central Office	WCUUSD
Beginning Fund Balance:				
Beginning Fund Balance(A)	\$3,817,377	\$906,035	\$95,541	\$2,815,801

Revenues:

Interfund Transfers	\$725,000	\$0	\$7,269	\$717,731
Additional Interfund Transfer Per Board Action	\$0	\$0	\$0	\$0
Interest Income & Miscellaneous Income	\$4,947	\$0	\$0	\$4,947
TOTAL REVENUES(B)	\$729,947	\$0	\$7,269	\$722,678

TOTAL FUND BALANCE & REVENUES(A+B)=C	\$4,547,324	\$906,035	\$102,810	\$3,538,479
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Expenses:	Combined Totals	EAST MONTPELIER	Central Office	WCUUSD
ACTUAL EXPENSES PAID TO DATE	\$535,905	\$0	\$101,037	\$434,868
ENCUMBERED PURCHASE ORDERS TO DATE	\$192,616	\$0	\$1,773	\$190,843
TOTAL EXPENSES(C)	\$728,521	\$0	\$102,810	\$625,711
CURRENT CAPITAL PROJECT BALANCE AVAILABLE	\$3,818,803	\$906,035	\$0	\$2,912,768

ENTERPRISE FUNDS(Fund 6)

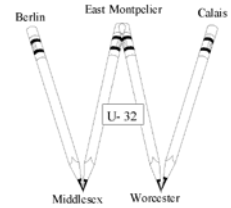
	Total Fund 6	Food Services	Community Connections	Dental Program	Health Reimbursement/ MSA/DC
Fiscal Year 2021-2022					
Beginning Fund Balance	\$959,805	\$126,496	\$80,834	\$107,213	\$645,262
Budget Support	\$189,115	\$149,115	\$40,000	\$0	\$0
Projected Surplus(Use)	\$ (271,216)	\$ (149,115)	\$ (40,000)	\$0	-\$82,101
CURRENT PROJECTED FUND BALANCE	\$877,704	\$126,496	\$80,834	\$107,213	\$563,161

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
Acting Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Set Dental Premiums for Calendar Year 2022
DATE: October 13, 2021

WCUUSD has operated a successful self-funded Dental program since 1995, only increasing rates nine times in 27 years. Self-funding the plan allows the district to keep premiums low and provides the District with rate information for budget development earlier than other districts. The District assumes relatively low risk in self-funding this, as the maximum plan payout per employee is only \$1,000 and a 6-month reserve is planned.

Program Components:

1. WCUUSD staff complete the annual enrollment process and benefit coordination for employees.
2. The District contracts with EBPA/CBA Blue, a 3rd party administrator to process dental claims.
3. The District develops the budget for the Dental plan and sets the annual premiums.
4. The plan maintains a reserve fund equal to approximately six months of claims experience to ensure cash is available to pay claims, and to maintain level pricing.

Program Timeline (The plan year goes from January 1 – December 31):

- January 1 – new premium rates take effect.
- April – prior calendar year claims can be considered final. Review of plan projections completed and surplus and deficits are identified.
- October – plan projections are completed and budgets for the following year are developed. The WCUUSD School Board sets the Dental Insurance premiums for the next calendar year.
- November – open enrollment begins. Staff notifies benefit-eligible employees that they may elect to change their benefit elections for the coming calendar year.
- December 1 – benefit changes sent to EBPA/CBA Blue.

Board Action Needed: Staff recommends that the board set the calendar year 2022 Dental Insurance Premiums as follows: Single Plan \$552; 2-Person Plan \$1,080; Family Plan \$1,512.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
SELF-FUNDED DENTAL INSURANCE BUDGET
FY 2022-2023

Number of Participants	January-19	January-20	January-21	October-21	January-22
Single Plan	127	132	132	148	148
2Person Plan	58	53	53	57	57
Family Plan	100	95	95	90	90
Total	285	280	280	295	295

Plan Premiums

Single Plan	\$ 552	\$ 552	\$ 552	\$ 552	\$ 552
2Person Plan	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080	\$ 1,080
Family Plan	\$ 1,512	\$ 1,512	\$ 1,512	\$ 1,512	\$ 1,512

Premium Revenues

Single Plan	\$ 70,104	\$ 72,864	\$ 72,864	\$ 81,696	\$ 81,696
2Person Plan	\$ 62,640	\$ 57,240	\$ 57,240	\$ 61,560	\$ 61,560
Family Plan	\$ 151,200	\$ 143,640	\$ 143,640	\$ 136,080	\$ 136,080
Total Premium Revenues	\$ 283,944	\$ 273,744	\$ 273,744	\$ 279,336	\$ 279,336

BEGINNING FUND BALANCE	\$ 179,613	\$ 231,393	\$ 107,213	\$ 107,213	\$ 110,083
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REVENUES	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
Interest Income	\$ 3,580	\$ 3,300	\$ 3,300	\$ 3,300	\$ 2,200
Employee Participation	\$ 124,501	\$ 123,451	\$ 124,501	\$ 124,475	\$ 128,058
District Share	\$ 154,861	\$ 154,787	\$ 154,861	\$ 154,861	\$ 151,278
Total Revenues	\$ 282,942	\$ 281,538	\$ 282,662	\$ 282,636	\$ 281,536

EXPENDITURES	ACTUAL 2020	ACTUAL 2021	BUDGET 2022	PROJECTED 2022	BUDGET 2023
Employee Claims	\$ 178,119	\$ 201,533	\$ 222,698	\$ 220,698	\$ 210,903
Benefit Coordination	\$ 37,358	\$ 39,599	\$ 42,371	\$ 42,371	\$ 42,371
Monthly Administrative Fees	\$ 12,758	\$ 12,780	\$ 14,193	\$ 13,600	\$ 13,600
Tax Reporting & Compliance	\$ 1,927	\$ 1,836	\$ 2,300	\$ 1,997	\$ 2,000
Processing Materials & Communications	\$ 1,000	\$ 1,100	\$ 1,100	\$ 1,100	\$ 1,100
Refund to Employees-Per BOD Action	\$ -	\$ 23,870	\$ -	\$ -	\$ -
Refund to District-Per BOD Action	\$ -	\$ 125,000	\$ -	\$ -	\$ -
Total Expenditures	\$ 231,162	\$ 405,718	\$ 282,662	\$ 279,766	\$ 269,974

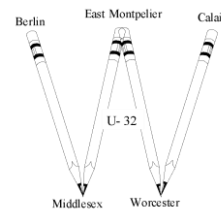
ENDING BALANCE	\$ 231,393	\$ 107,213	\$ 107,212	\$ 110,083	\$ 121,645
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Jennifer Miller-Arsenault
Acting Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Approve HRA, FSA and DCA Budgets for FY 22-23
DATE: October 13, 2021

WCUUSD has operated a Flexible Spending Account (FSA) and Dependent Care Reimbursement Account (DCA) since 1995 and the Health Reimbursement Account (HRA) since 2018. The District's 3rd party administrator for these accounts has been DataPath since May 2018 and will become MyMoney/Further on January 1, 2022 (see board action on 9/22/21).

Program Components:

1. WCUUSD staff complete the annual enrollment process and benefit coordination for employees.
2. MyMoney/Further has been named the 3rd party administrator to process HRA, FSA and DCA claims beginning January 1, 2022.
3. The District develops the budget for the HRA, FSA and DCA plans based upon claims history.
4. Employees are responsible for the last dollar of their deductibles. Max plan payment is \$2,100/\$4,200 for professional administrators and related and \$2,200/\$4,400 Education Support Personnel (ESP) and related support staff.
5. The plan maintains a reserve fund equal to approximately six months of claims experience.

Program Timeline (The plan year goes from January 1 – December 31):

- January 1 – new plan year begins.
- April – prior calendar year claims can be considered final. Review of plan projections completed and surplus and deficits are identified.
- October – plan projections are completed and budgets for the following year are developed. The WCUUSD School Board approves the HRA, FSA and DCA plans for the next calendar year. See HRA Summary included.
- November – open enrollment begins. Staff notifies benefit-eligible employees that they may elect to change their benefit elections for the coming calendar year.
- December 1 – benefit changes sent to MyMoney/Further.

Recommended Board Action: Authorize the use of \$1,500/\$3,000 for building the personnel projections for the Health Reimbursement accounts for the FY 2022-2023 Budget Development.

WCUUSD-HRA summary
Actuals of June 30 2023-Projected October 11 2021

Revenues	HRA	MSA/DC	Total
Revenues-SU Wide	\$614,000		\$614,000
Revenues-Refunds?	\$0		\$0
Interest Income	\$5,000		\$5,000
S 125 Fees	\$0	\$23,520	\$23,520
MSA/Flex		\$94,680	\$94,680
Dependent Care		\$60,504	\$60,504
Total	\$619,000	\$178,704	\$797,704

Expenses	HRA	MSA/DC	Total
Admin Fee-FP/DP	\$15,000		\$15,000
HRA	\$614,000		\$614,000
Supplies	\$1,100		\$1,100
MSA/Flex		\$94,680	\$94,680
Dependent Care		\$60,504	\$60,504
Fund Transfer Fiscal	\$51,625	\$25,601	\$77,226
Total	\$681,725	\$180,785	\$862,510

Current Year Fund Balance **-\$62,725** **-\$2,081** **-\$64,806**

Carryover FY22	\$457,272	\$115,184	\$572,456
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Ending Fund Balance	\$394,547	\$113,103	\$507,650
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Update in
June 2023

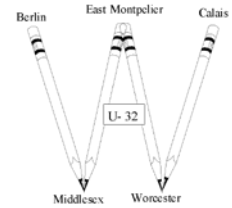
Cash-Various Accounts			\$645,262
Budget Unspent Balance			\$0
Cash Transfer GF			\$0.00
A/P-Data Path			\$0
Reclass Money Due	\$0	\$0	\$0
A/P			\$0
Subtotal	\$394,547	\$113,103	\$645,262
Cash Transfer in Process			\$0
			\$645,262
OOB			-\$137,612

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Jennifer Miller-Arsenault
Interim Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Chris O'Brien, Director of Facilities
RE: FY 23 Capital Improvement Project Plan Update
DATE: October 13, 2021

Review: Bill Ford and John Hemmelgarn, consultants from WFPI and Black River Design developed a Summary of Capital Improvements for WCUUSD to use to guide the district in moving Capital Improvement Projects forward as a unified school district. The document, from 2020, prioritized projects needed for safety, security and to meet legal requirements such as the ADA. The summary also identified very rough budget ranges to use for preliminary planning, providing low, medium and high estimates. Using this spreadsheet, the Finance Committee identified the projects that were to move forward in FY 21, FY 22, FY 23 and FY 24.

Update: Chris O'Brien met with each principal in September to review the FY 23 and FY 24 planned projects. At the Leadership Team Meeting on October 5th, Susanne and Chris discussed the project list, and presented the team with a form to use to request future Capital Projects. Through these meetings some projects were moved up in the schedule, due to concerns about safety, legal requirements or potential deterioration of equipment. One project, the Calais Bathrooms, was identified as not necessary to proceed with. Projects previously reviewed by the Board are noted with an asterisk on the attached Capital Improvement Project Plan. The following projects are recommended to be added/removed from the FY 2022-2023 list of projects:

Project Description	FY 22-23
U32 AHU Updates	\$ 200,000
U32 Windows - Exterior Window Replace Frames	\$ 10,000
U32 Softball Dugouts	\$ 17,000
U32 Scoreboards - Field Hockey, Softball, Baseball	\$ 26,000
Berlin ADA access to rear exits	\$ 20,000
Security Card /Camera System - Rumney, Doty, Calais, EMES	\$ 300,000
Calais Bathrooms* (No longer included)	\$ 0

Next Steps: We will need to have schematic designs and cost estimates created for each project. Bill and John have advised that we may have a 50% budget increase due to labor and material shortages caused by the pandemic. Once we receive these estimates, we will bring them to the School Board to review and approve.

Recommended Board Action: 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.

Washington Central Unified Union School District
Capital Improvement Project Plan
FY 21-22 to FY 23-24

Project Description	FY 21-22	FY 22-23	FY 23-24	Estimated Total Cost
U32 Storm Water*	\$ 414,896	\$ -	\$ -	\$ 414,896
U32 Roof*	\$ -	\$ 500,000	\$ -	\$ 500,000
Rumney Bathrooms*	\$ -	\$ 100,000	\$ -	\$ 100,000
Rumney Counters/Sinks*	\$ -	\$ 20,000	\$ -	\$ 20,000
Calais Bathrooms* (No longer included)	\$ -	\$ -	\$ -	\$ -
U32 Bathroom Partitions*	\$ -	\$ 100,000	\$ -	\$ 100,000
U32 Bathrooms*	\$ -	\$ 20,000	\$ -	\$ 20,000
Doty Door Hardware*	\$ -	\$ 20,000	\$ -	\$ 20,000
U32 AHU Updates	\$ -	\$ 200,000	\$ -	\$ 200,000
U32 Windows - Exterior Window Replace Frames	\$ -	\$ 10,000	\$ -	\$ 10,000
U32 Softball Dugouts	\$ -	\$ 17,000	\$ -	\$ 17,000
U32 Scoreboards - Field Hockey, Softball, Baseball	\$ -	\$ 26,000	\$ -	\$ 26,000
Berlin ADA access to rear exits	\$ -	\$ 20,000	\$ -	\$ 20,000
Security Card /Camera System - Rumney, Doty, Calais, EMES	\$ -	\$ 300,000	\$ -	\$ 300,000
Clerk of the Works-Allocate to projects	\$ -	\$ 90,000	\$ -	\$ 90,000
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	\$414,896	\$1,423,000	\$1,920,000	\$3,757,896

Capital Fund Balance Projected Impact	FY 21-22
Beginning Fund Balance FY 22	\$ 3,817,378
East Montpelier Reserves*	\$ (906,035)
Fund Balance FY 22	\$ 2,911,343
Interest Income	\$ 4,947
Total Available	\$ 2,916,290
Current Year Planned Expenditures	\$414,896
Projected Ending Fund Balance FY 22	\$ 2,501,394

Title Here

Current Goal	
Specific	<ul style="list-style-type: none"> • What will be accomplished? • What actions will we take? • Who needs to be involved to achieve the goal? • Why is this a goal?
Measurable	<ul style="list-style-type: none"> • What data will measure the goal? • What will success look like? • How much? • How well?
Achievable	<ul style="list-style-type: none"> • Is the goal doable? • Do we have the necessary skills and resources? • If not, can we attain the skills and resources? • What is the motivation for this goal?
Relevant	<ul style="list-style-type: none"> • How does the goal align with the broader goals of the school district? • Why is the result important? • Why are we setting this goal now?
Time-Bound	<ul style="list-style-type: none"> • What is the timeframe for accomplishing the goal? • How will we know that we are making progress? • Is the deadline realistic?
SMART Goal	

[From University of California SMART Goals: A How to Guide](#)