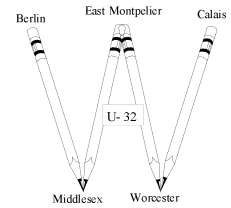


# Washington Central Unified Union School District

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

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Debra Taylor, Ph.D.  
Interim Superintendent



## WCUUSD Finance Committee Meeting Approved Minutes 9.12.19 8:15 am

1130 Gallison Hill Road, Montpelier

**Present:** Flor Diaz Smith, Vera Frazier, Scott Thompson, Superintendent Debra Taylor, Business Administrator Lori Bibeau, Times Argus Dave Delcore

Flor Diaz Smith called the meeting to order at 8:23 a.m.

Vera and Flor agreed as co-chairs to alternate facilitating each meeting.

### 1. FY 20 Financial Projections Report (Discussion)

Lori explained that this was the first attempt at a projection with all of the entities included. She is trying to mirror the same format that board members in the past had approved. She had provided a memo to explain the fund balance summary documents, dated 9-9-19: *WCUUSD Projections FY20*.

General Fund 1 refers to the “voter approved budget.”

Fund balances that came from each entity had been provided at the previous board meeting. On these documents, the total is shown, altogether: \$1,460,037 - would have been referred to as “fund balance” in the past - this year, referred to as reserve account. Technology is currently \$481,255, for a Subtotal Transfer from Reserve Accounts: \$1,941,292.

Lori explained that some positions are not yet filled - they are included in the budget, as an estimate. Sometimes student population changes affect positions, often related to special education. Lori explained that special education positions are unique in that they have reimbursement. She will explain special education more extensively at the next meeting.

Lori explained some of the expense changes - this draft fund balance reflects a 1.4FTE decrease, due to a grant funded position and unified positions, which will be updated for the board report.

Superintendent Taylor explained the impetus to increase the ELL position. She will propose this to the board next week for their approval. Committee members agreed that it is appropriate to include this dollar amount in the summary, pending board approval.

Lori explained that health insurance changes are projected to result in an additional cost. She explained that the total expenses change in this document (\$76,203). Lori will update these numbers for the report in the board packet.

Lori explained that two things: bond payment and copier leases were paid last year but had been in this year's budget; this reflects an approximate \$52K change to this year's fund balance.

She explained an additional student need that requires an additional expense of approximately \$23K.

Lori explained that the Executive Committee last year had made a decision to have an analysis of the salary scale and grid for central office staff. Some discussion followed around whether this work should still be budgeted for. Superintendent Taylor suggested that this work might be possible to do in-house, without hiring an outside entity.

Lori explained the transfer of funds to a capital fund. She explained that U-32 had opted to not transfer to the capital fund; the WCUUSD board will consider this action at a future meeting. She explained the recommended 2% target fund balance, and that this summary document reflects approximately \$437,490 above that 2% for the U-32 6/30/19 numbers.

Lori explained capital projects as reflected in this document. She explained that most of the projects currently underway are near completion. Superintendent Taylor reviewed that an analysis, supervisory-union-wide, had been completed in 2016 around facilities needs and efficiencies. She is currently working on checking in with building principals and custodial staff, to put together the data (around projects from the needs list that have been completed), to help consider capital expenditures going forward.

Lori explained the Foodservice portion of this document. She noted that two of the schools, Calais and U-32, had operated in a deficit in the past year(s). She and Debra Taylor noted that the board will continue to discuss foodservice. Vera Frazier indicated that she has some questions and comments about foodservice, but that she will provide those in writing; she would like the board to discuss this further, as a whole.

Lori asked committee members whether they would like a different format than the documents provided today. They agreed that these documents are great, but that she might provide greater detail as needed, depending on the circumstances, and that a quarterly report might be more feasible and relevant than a monthly. This document is

considered a living document, as the figures change often according to needs and other unexpected circumstances.

2. **Budget Timeline Update FY 21 (Discussion):** A draft budget timeline had been presented for committee members to consider. Superintendent Taylor suggested that she would like to carefully consider a comprehensive perspective of the district as a whole, to consider equity. She reviewed some of the issues that were discussed at the board retreat, and that they will impact budget development. Flor Diaz Smith stated that, while knowing class size and staffing is important, she is interested in MTSS data. Debra Taylor stated that she intends to share class size as an average across the district. She also reminded the board that the changes, statewide, around special education funding, will impact budget development. She noted that EST and MTSS are a focus of the leadership team this year. The board will continue to discuss these issues.

3. **Equipment Bid (Action)**

a. Rumney Tractor: Superintendent Taylor shared the two bids that were received. The recommendation is to approve the bid of Harvest Equipment in Montpelier. She explained some of the specifics around the two bids, for two different brands of tractors, with same specifications.

**Vera Frazier moved to approve the bid from Harvest Equipment in the amount of \$25,980.00. Scott Thompson seconded. This motion carried unanimously.**

4. **Allocation of Fund Balance to Capital Fund (Discussion).** The committee reviewed the verbiage for the motion that will be required of the WCUUSD board, to transfer \$437,490, from the general fund to the capital fund earmarked for U-32. This had been discussed earlier in the meeting.

Vera and Flor agreed that one of them would facilitate the meeting; the other will share out to the board.

Committee members agreed that they would like to share these documents with the board, but will rely on Lori to help explain.

5. **Future Agenda Items:** Debra and Lori invited committee members to add to the shared document. Currently:

- Foodservice

Meeting adjourned at 9:14 a.m. by consensus.

Respectfully submitted,  
Lisa Stoudt, Committee Recording Secretary