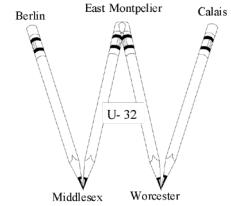


# Washington Central Unified Union School District

*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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## WCUUSD Finance Committee Meeting 1.14.25 8:30-9:30 AM Central Office 1130 Gallison Hill Rd Montpelier, VT In-Person /Virtual

**Present:** Steven Dellinger-Pate, Susanne Gann, Ursula Stanley, Flor Diaz Smith, Chris McVeigh, Zach Sullivan, Daniel Keeney, Allen Gilbert, Lila Richardson

1. **Call to Order: Flor Diaz Smith called the meeting to order at 8:32 am**
2. **Approve minutes of 12.10.24: Zach Sullivan motioned to approve the minutes of 12.10.24. Ursula seconded and the motion passed.**

### 3. **Informational Reports**

**3.1. Monthly Reflections:** Susanne provided a memo highlighting work in the finance department from the last month.

It has been a busy few weeks preparing materials for the FY 26 General Fund Budget and tax rate calculations. The budget is entered into the NEMRC accounting software, which is used as an auditing tool against the Excel budget document to ensure accuracy and that nothing is missed. The summary, write up and tax calculations are completed after this comparison.

Holly has been hard at work this month with calendar year-end and year-beginning responsibilities. The District's Section 125 plan year begins 1/1/25, so it marked the end of the window for eligible employees to enroll in District benefits. Holly made enrollment changes with the first payroll in January, updating the employee and employer deductions in the payroll software, Penny verified the set up was correct to ensure accuracy.

Penny has begun work on the calendar year-end payroll reconciliation, which could not be completed until the last payroll of 2024, which was December 27th. This reconciliation is the first step to prepare numerous quarterly payroll reports (941s for the Feds, VT payroll quarterly reports, Unemployment tax wage report for the Department of Labor, Health Care Employer Assessment due to the Tax Department) and W-2s which are all due at the end of January.

Tim Couture and Susanne have worked closely to confirm that the Average Daily Membership (ADM) the AOE uses in the LTW ADM calculation is correct and matches the District's records. Discrepancies were identified and researched, resulting in some changes to the ADM, which was certified by the District on January 3.

The FY 2023-2024 audit draft is currently in production but has not been received and reviewed internally. As soon as it is, we will schedule it to be presented to the Finance Committee and Board.

The committee discussed LTW ADM.

#### **4. Discussion/Action**

**4.1. Review and Discuss FY 2025-26 Budget and Tax Rate Projections:** Susanne gave an overview and a memo was provided as a summary of the budget and tax rate projections. It also outlined the next steps in the budget process to include:

1. The Board adopts the final budget to be warned for the vote in March.
2. The School Board continues to work to inform and engage the community in the budget process. Steven reinforced that we are working with the numbers the state has given us that we have no control over.

Daniel asked if it was feasible to provide a comparison of the homestead tax from last year to this year to the amount it changed. Susanne advised she could provide a table like she did last year. Zach advised that the state has a tool on their website where you can put in your information to show how much it would change.

There was some discussion about equitable allocation throughout the schools. Steven spoke about the community meetings he has been hosting and concerns he has heard about rising costs. There has not been a whole lot of turnout at these meetings. There was also a discussion about monitoring several items such as absenteeism, transportation, food service, pre-k, chronic health management and many other things.

**4.2. Budget Communication & Outreach Plan:** Flor advised the hope is to put out a trifold or postcard to the communities. Flor reminded members to get their submissions to the Signpost. They spoke about doing a short video to put on the website. Towns have asked about having Board members at Town meeting day. Steven advised that we looked at who was voting and it was noted that not all our families were voting. He also advised it would be great to have board members join him at the meetings he has been hosting in the communities.

**4.3. Electric Vehicle Charger at Rumney:** Steven provided a memo showing the usage charges for the EV charger at Rumney and gave an overview. He recommended that we develop a policy and refer it to the policy committee for review since we may have more charging stations at our buildings in the future. Chris McVeigh agreed a policy should be created and suggested that perhaps an account be created to access the charger. Steven advised that it cost approximately \$2200 per year that the district is paying for. Daniel stated that part of the policy created should have criteria and should indicate it is not a free service as well as be based on staff need. Steven mentioned that we could have student voice involved (The Green Team). Susanne advised that due to substantial cost the chargers at the other schools were moved on the capital plan and are likely 5 years down the road as there are other projects higher in priority at the schools.

**5. Future Agenda Items**

**5.1. Next Regular Meeting:** February 11, 2025

**6. Adjourn:** Chris motioned to adjourn the meeting. Ursula seconded and the meeting adjourned by consensus.