

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION HUMAN RESOURCES COMMITTEE MEETING.**

Tuesday, April 2, 2024

7:30 AM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, and will be asked to check in with District personnel when you arrive.

Public comments will be limited to 3 minutes. The Board will allow 30 Minutes for public comments.

Public comments may be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted in the lobby of the building, asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVE AGENDA**

**IV. PUBLIC COMMENTS**

**V. CONSIDERATION OF THE 2024-25 EMPLOYEE BENEFITS PLAN 3**

The attached documents outline the proposed changes to the district health insurance plan and a new offering called a Family Reimbursement Account, recommended by the Insurance Committee and reviewed by the Human Resources Committee.

The district also offers dental, voluntary vision, term life, voluntary short-term disability and long-term disability insurances, but the corresponding rates and/or employee costs are not changing for 24/25.

**VI. REVIEW OF 2024-2025 WAGE INCREASES FOR HOURLY STAFF, 6**

**ADMIN SUPPORT, AND ADMINISTRATION**

The attached document details the costs of 4.12% CPI-based increases for all hourly staff, administration support members and administration. The cost estimate also includes operation of the hourly staff wage schedules.

**VII. ADJOURN TO CLOSED SESSION PER WISCONSIN STATUTES 19.85(1)(c)(e)**

A. Negotiation Preparation with the committee regarding the Waunakee Teachers Association. 7

Attached is a review of the potential costs of a 4.12% CPI-based negotiated increase, plus operation of the salary system. Review of negotiation process, philosophy and documents.

**VIII. RETURN TO OPEN SESSION**

**IX. ADJOURN**

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”



**Waunakee Community School District - ~5% District Increase**

**Medical Plan - Benefit Outline and Cost Summary**

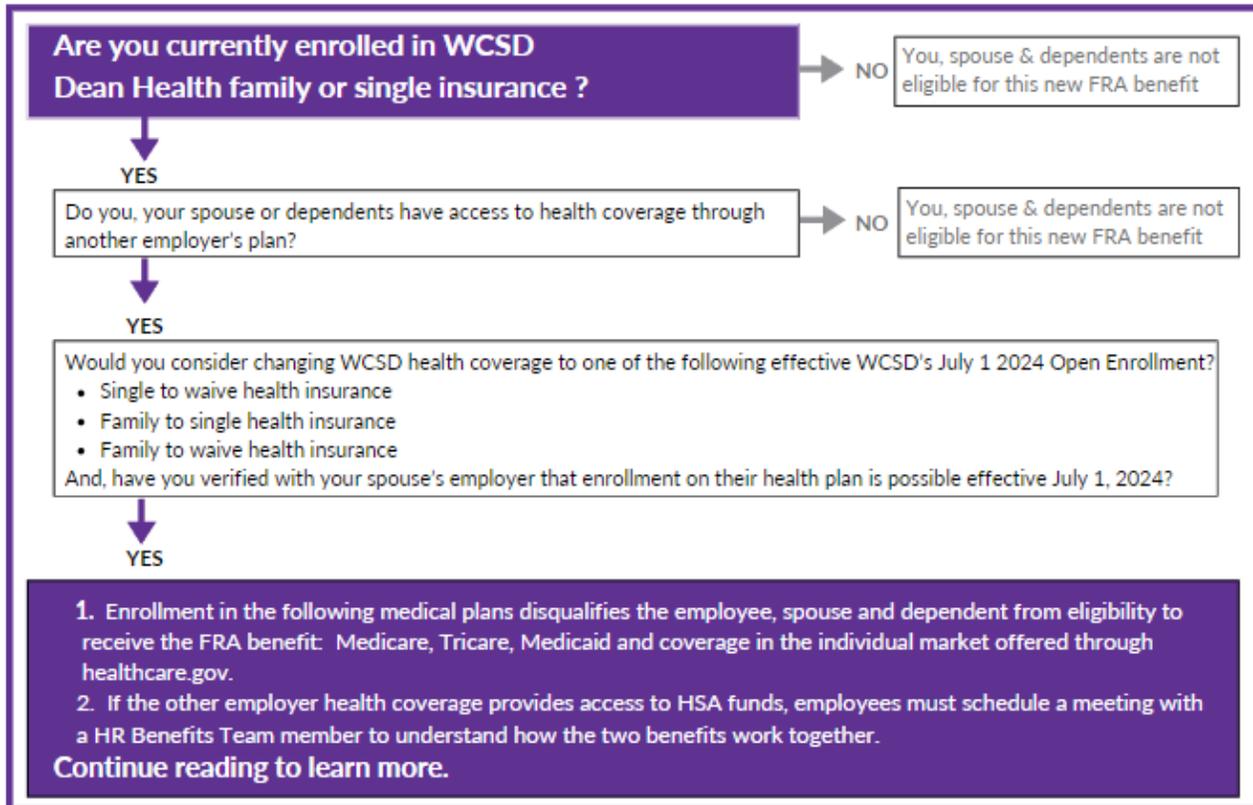
**RENEWAL DATE: 07/01/2024**

IN-NETWORK BENEFITS OUTLINE					DEAN-CURRENT			5.3% OVERALL DISTRICT PREMIUM INCREASE - District Increase to \$686.05 / \$1,543.62 for all plans		
Deductible (Individual / Family)					\$750 / \$1,500	\$3,000 / \$6,000	\$750 / \$1,500	\$750 / \$1,500	\$3,000 / \$6,000	\$750 / \$1,500
Coinsurance					100%	100%	100%	100%	100%	100%
Maximum Out of Pocket					\$750 / \$1,500	\$3,000 / \$6,000	\$750 / \$1,500	\$750 / \$1,500	\$3,000 / \$6,000	\$750 / \$1,500
Office Visit / ER Copays					\$50 / \$50 / \$100	Ded, Coins	\$50 / \$50 / \$100	\$50 / \$50 / \$100	Ded, Coins	\$50 / \$50 / \$100
Prescription Drugs					\$10/\$25/\$50/30%	Ded, Coins	\$10/\$25/\$50/30%	\$10/\$25/\$50/30%	Ded, Coins	\$10/\$25/\$50/30%
ENROLLMENT					PREMIUM RATES			PREMIUM RATES		
	HMO	HDHP	POS	Total						
Employee	86	31	7	124	\$742.48	\$557.84	\$830.81	\$804.82	\$604.69	\$900.58
Family	227	63	19	309	\$1,670.58	\$1,255.14	\$1,869.32	\$1,810.85	\$1,360.55	\$2,026.31
<b>Total Employees</b>	<b>313</b>	<b>94</b>	<b>26</b>	<b>433</b>						
Monthly Subtotal					\$443,074.94	\$96,366.86	\$41,332.75	\$480,277.47	\$104,460.04	\$44,803.95
<b>Annual Premium Total</b>					<b>\$6,969,294.60</b>			<b>\$7,554,497.52</b>		
Change from Current									\$585,202.92	
Percentage Change									8.4%	
PREMIUM CONTRIBUTIONS										
<b>Employer Premium Contributions Percentage</b>										
Employee					88%	88%	79%	85%	85%	76%
Family					88%	88%	79%	85%	85%	76%
<b>Employer Premium Contributions</b>										
Employee					\$653.38	\$490.90	\$653.88	\$686.05	\$515.44	\$686.05
Family					\$1,470.11	\$1,104.52	\$1,470.11	\$1,543.62	\$1,159.75	\$1,543.62
<b>Monthly Employer Premium Contributions Subtotal</b>					\$389,905.95	\$84,802.84	\$32,509.25	\$409,401.24	\$89,042.98	\$34,131.06
<b>Annual Employer Premium Contributions Subtotal</b>					\$4,678,871.37	\$1,017,634.04	\$390,111.00	\$4,912,814.93	\$1,068,515.74	\$409,572.76
<b>Total Annual Employer Premium Contributions</b>					<b>\$6,086,616.41</b>			<b>\$6,390,903.44</b>		
Change From Current									\$304,287.03	
Percentage Change									5.0%	
HSA CONTRIBUTIONS										
Annual Contribution for Employee						\$1,950.00			\$2,050.00	
Annual Contribution for Family						\$4,400.00			\$4,600.00	
<b>Monthly HSA Spend</b>					\$0.00	\$28,137.50	\$0.00	\$0.00	\$29,445.83	\$0.00
<b>Annual HSA Spend</b>					\$0.00	\$337,650.00	\$0.00	\$0.00	\$353,350.00	\$0.00
TOTAL EMPLOYER SPEND										
Monthly Employer Contributions to Premium					\$389,905.95	\$84,802.84	\$32,509.25	\$409,401.24	\$89,042.98	\$34,131.06
Monthly Employer Contributions HSA					\$0.00	\$28,137.50	\$0.00	\$0.00	\$29,445.83	\$0.00
<b>Monthly Employer Spend by Plan Subtotal</b>					\$389,905.95	\$112,940.34	\$32,509.25	\$409,401.24	\$118,488.81	\$34,131.06
<b>Annual Employer Spend by Plan Subtotal</b>					\$4,678,871.37	\$1,355,284.04	\$390,111.00	\$4,912,814.93	\$1,421,865.74	\$409,572.76
<b>Total Annual Employer Spend</b>					<b>\$6,424,266.41</b>			<b>\$6,744,253.44</b>		
Change From Current									\$319,987.03	
Percentage Change									5.0%	
EMPLOYEE MONTHLY PREMIUM CONTRIBUTIONS										
Employee					\$89.10	<sup>3</sup> \$66.94	\$176.93	\$118.77	\$89.25	\$214.53
Family					\$200.47	\$150.62	\$399.21	\$267.23	\$200.80	\$482.69

**NEW BENEFIT OFFERING at OPEN ENROLLMENT effective JULY 1, 2024**

Would you (and/or any currently enrolled family members on WCSD health insurance) consider some level of coverage cancellation in exchange for enrolling in the new Family Reimbursement Account (FRA)?

**FRA BENEFIT ELIGIBILITY.** Answer these initial questions to determine eligibility and if this benefit may be a good option for you and your family.



**FRA BENEFIT VALUE EXPLAINED**

What is the FRA benefit? WCSD employees enrolling in FRA would receive **BOTH** of these benefits:

**Payroll Payment\***

Per month benefit for tier change in health coverage::

- \$ 50/ month. Single to Waive
- \$100/ month. Family to Single
- \$150/ month. Family to Waive

**Reimbursement of Out-of-Pocket Medical Expenses^**

WCSD will pay 100% of your in-network deductibles, copays and coinsurance expenses incurred on your new (non-WCSD) employer health plan^^.

Example. You made a health coverage tier change from family to waive. In November, your dependent has surgery and you receive a \$1,436 bill after insurance is paid. Your WCSD FRA will pay \$1,436!

\*Payroll deposits are taxable.  
 ^Medical Expenses Eligible expenses are those meeting section .....code.....  
 ^^Access to HSA funds read purple box #2 above and FAQs related to FRA and HSA funds.  
 ^^Annual Reimbursement Is based on expenses incurred on the other employer-sponsored health plan from July 1 to June 30 annually.

# Family Reimbursement Account (FRA)

## FREQUENTLY ASKED QUESTIONS (FAQs)

**When do I need to make a decision on signing up for the FRA?** By May 1st - 15th during the Open Enrollment period.

**When will the FRA benefit start for me?** Effective July 1, 2024.

**Who is eligible?** Any members that are enrolled on the WCSD medical plan prior to open enrollment that have access to and enroll in employer sponsored health coverage elsewhere. This could include you, your spouse and your dependent children.

**Can I enroll in the FRA plan and keep my WCSD single health plan?** No. To be eligible for the FRA, the employee would need to have a tier change from single to waive health coverage

**Can I move to WCSD single health coverage, remove spouse and/or dependents off WCSD health and be eligible for the FRA?** Yes. This is a tier change from family to single health coverage which qualifies you for FRA eligibility.

**I currently waive health insurance. Am I eligible to enroll in FRA?** No. To be eligible for FRA, you must currently have some level enrollment in WCSD health insurance and be making a coverage tier change.

**I currently waive health insurance and have cash in lieu of health insurance (ABP). Am I eligible to cancel ABP and enroll in FRA?** No. To be eligible for FRA, you must currently have some level of enrollment in WCSD health insurance and be making a coverage tier change. You can remain enrolled in ABP.

**What expenses will the FRA reimburse?** Any in-network deductible, copay or coinsurance expense on your other employer health plan. However, if your new health plan is a HDHP with a HSA, please read the next FAQ.

**What do I need to know if I cancel WCSD health insurance and the new employer sponsored health plan has an HSA Qualified High Deductible Plan?** If the new employer plan is an HSA qualified High Deductible Health Plan, the employee would need to incur the IRS 2024 minimum HSA deductible threshold of \$1,600 Single / \$3,200 Family prior to the FRA benefit kicking in. You must pay these amounts out of pocket (and can use HSA dollars if you have them available), submit receipts to show proof that you have met the IRS threshold, then your FRA benefit kicks in and you will be reimbursed for expenses thereafter.

*(Note: The employee, spouse, dependent is not required to use HSA dollars for that first \$1,600/\$3,200. There is no requirement that someone uses HSA dollars for that amount, simply that they have to pay the \$1,600 or \$3,200 (in whatever manner they can/choose to) before the FRA kicks in).*

**How will the FRA reimburse me for out-of-pocket medical expenses?** You will receive a debit card to pay for most services. For example, you can use this debit card to pay for medications at a pharmacy or copays at a doctor's office. Be sure to save your receipts! You must save your receipts as you may be required to substantiate Benefits Card expenses.

**How does the per month payroll payment work?** Let's say you make a tier change from family to single WCSD health insurance. In this example, WCSD will pay you \$100 per month, \$1,200 annually! Payment will be divided over all regular payrolls. This is taxable income.

**Who administers this plan?** WCSD will work with a third-party vendor to assist with plan administration. They will provide you account login information through their online portal, send you the debit card and handle all claims reimbursements.

**How do I enroll?** Complete the enrollment and submit that to HR. We will enroll you and any dependents on the FRA. Be on the lookout for your welcome packet/debit card.

**STAFF COSTING SALARY & WAGES for 2024-25**

For the HR Committee April 2024

2/5/2024 & 2.27.24. 3.8.24, 3.20.24 final je

	Current	CPI INCREASE 4.12%	Total Cost	% Increase
<b>Administrator / Admin Support</b>				
Returning Staff + Vacancies + Summer School Coord	\$5,492,794	+ \$226,303	= \$5,719,097	
Catchup Pay			= \$57,000	
<b>Total Increase</b>			<u>5,776,097</u>	5.16%
<a href="#">24-25 Detail Costing sprdsh 2.5.24 je</a>				

	Current	CPI INCREASE 4.12%	Total Cost	% Increase
<b>Hourly Employee Groups</b>				
Give step increase if anniversary date falls:				
JUL 1 - DEC 31 --> Full year step movement 1st PR of fiscal year				Step Movement. OPTION 1
JAN 1 - JUN 30 --> Step movement effective Jan 30 PR				ONE STEP
<b>Administrative Assistants</b>				
	Total work day changes from last year: 12M 260 to 261. 11M 239 to 238.			
Returning Staff & Vacancies. 1 Step increase.	\$1,973,537	+ \$81,310	+ \$25,484	= \$2,080,331
				5.41%
<a href="#">Detail Costing - 1 Step</a>				
<a href="#">Salary Matrix 24-25 same as 23-24</a>				
<b>Classified Staff / Para Educators / Crossing Guards</b>				
Returning Staff & Vacancies. 1 Step increase.	\$3,410,746	+ \$140,523	+ 48,224	= \$3,599,493
				5.53%
Budgeted Positions <a href="#">Classified</a> XingGuard				
<a href="#">Detail Costing - 1 Step</a>				
<a href="#">Salary Matrix 24-25 same as 23-24</a>				
<b>Custodian / Maintenance</b>				
	Total work day changes from last year: 12M 260 to 261.			
Returning Staff & Vacancies. 1 Step increase.	\$2,146,579	+ \$88,439	+ 27,836	= \$2,262,854
				5.42%
<a href="#">Budgeted Positions 2-8-24</a> (unfilled hours/vacancies included above)				
<a href="#">Detail Costing-1 Step 2-8-24</a>				
<a href="#">Salary Matrix 24-25 same as 23-24</a>				

Teachers	CPI INCREASE		Supplemental Wages		Total Cost	% Increase
	Current	4.12%				
23-24 Teacher Contract Total	26,716,155	+	1,100,706	+	=	27,816,861
Compensation System Supplemental Wages:						
\$400 Returning Teacher Yr Exp						148,000
\$750 Prof Dev Points Redeemed						287,250
\$750 Year 5 Prof Dev Points Redeemed						39,000
Advance Degree Earners						??
Estimated Advancement Total					=	474,250
23-24 Teacher Overloads	17,803		733		=	18,536
<b>Total Increase</b>						<u>28,309,647</u> 5.96%

[24-25 Detail Costing Spreadsheet started 2.5.24](#) Vacancies. Included in above returning staff figures.