**Present:** Beth McDonald, Russ Cumming, Carolyn Partridge, William Anton, Laurie Garland, Mickey-Parker Jennings, Gail Wyman, Howard Ires, Marcia Clinton, Eileen Widger, Bridget Corby, All on Zoom.com

**Call to Order:** 4:00 pm

**Review and Revision of Agenda:**

Mickey asked to discuss a request for an after-school program for the next fiscal year. He suggested including it in the Principal’s Report.

**Minutes and Correspondence:**

Carolyn made suggestions for additional clarification of items in the November 16th minutes. Changes were discussed and once agreed upon a motion to approve as discussed was made by Russ and 2nd by Carolyn. The motion passed.

Russ inquired about considering the November 2nd meeting minutes. Beth asked Bill what the process should be since it was not listed on the agenda. Bill suggested this be covered in the January meeting agenda.

**Bills and pay orders:**

Beth brought pay orders 11 to 17 up for approval. Following a brief discussion, Russ moved to approve with Beth 2nd, the motion passed with Carolyn abstaining.

**Public Comment:**  None

**Principal’s Report:** See attached report.

**Superintendent’s Report:**

Some items Bill highlighted are: 1) The average education tax rate is expected to go up statewide by 9%, 2) There is an estimated tax shortfall in the sales tax revenue of about $58 million, 3) Teacher retirement funding in the past has been about $5 million to $7 million per year, but this year it is expected to be $37.8 million. All of these increases impact the cost of funding education in Vermont. The full report is attached.

**Old Business:**

Laurie Garland, CFO of the WCSU, reviewed the proposed budget for the FY 21-22. Highlighted portions of the budget are: 1) salaries and benefits continue to see increases, 2) Early Childhood Special Education (ECSE) is up 32%, 3) School building maintenance and repairs is also seeing a significant increase. Running the numbers through an Estimated Taxcalculation the forecast is for a composite Homestead tax rate in the neighborhood of $2.02; this is up from $1.76 this past year.

The budget is a work in progress and members of the school board will be exploring areas where expenses may be reduced. One of the saving graces for this budget cycle is the provision that school boards may use the Equalized Pupil (EP) count from last year in projecting this year’s cost per pupil. Windham will benefit from this Hold Harmless provision. Windham has a declining enrollment and Laurie warned that the Average Daily Membership (ADM) for the next budget cycle will be significantly reduced.

Laurie reviewed the numbers for education spending in the proposed budget at a cost of $19,878 per EP, which is $1,089 over the excess spending threshold. That excess is doubled and added to the threshold for the per pupil cost of $20,968 for calculating the homestead tax rate. Dividing that cost by the proposed property yield of $10,763 (which implies a tax rate of $1.00 per $100 of assessed value), the anticipated tax rate would be $1.95 per $100 of assessed property value. This rate is then modified by the percent of primary students at WES (K-6) and secondary students at West River Union School District (7-12) to come to a final projected or estimated education tax rate for the 21-22 fiscal year of about $2.02 per $100 of assessment.

Laurie noted that if the Board proposed an after-school program, it would add to the budget. Mickey reminded the Board that in the past they had developed a program for after-school activities, but after a few weeks the children of the family that requested it stopped showing up. The idea of a similar program is not supported. There was a lengthy discussion of shifting some costs from the School’s budget to the Town’s budget that may need to be further considered. The point in shifting the expenses is to reduce the per-pupil spending below the excess spending threshold to keep the homestead tax rate lower. There are certain rules from the Agency of Education (AoE) about shifting expenses between the School’s budget and the Town’s budget. Any proposal(s) would need to be reviewed to see if they pass the AoE rules.

One of the key elements to be considered in this budget process is the number of students WES can actually get into the seats at the school to count them in the ADM. The 15 year average of ADM is in the 17 to 20 range with the current trend being an actual 9 students this year. Once the Hold Harmless protection has expired, our EP count will be in the 13 to 14 range for the next budget cycle. That would be the average of the current and the next fiscal year (9 for 2020 and 19 estimated for 2021). If the next cycle of the budget is held to no increases and the EP is at the 14 level, the tax rate increases significantly. This may be the time to consider other/alternative solutions. The members of the school board will be considering several options.

The school bus has needed some costly maintenance in the past few months. Some of the repairs and maintenance issues were due to the deteriorated road conditions of past years. Based on the great work the road crew is doing in maintaining the roads, and now that sections of Windham Hill Road have been repaved, the wear and tear on the suspension and tires should lessen, hopefully resulting in a decrease in vehicle maintenance costs.

The discussion of adopting a Code of Ethics for School Board members is being postponed until the January 4th board meeting. Howard Ires weighed in saying that Windham had functioned very well for 200 years without one, so why adopt one now.

**Adjournment:**  5:27 pm

Respectfully submitted,

Russ Cumming, Clerk

Note: These minutes are a summary of some very wide ranging discussions on a number of subjects and are intended to convey the general content of the meeting. Supplemental information is included for the benefit of anyone not familiar with the budget process or the terminology used.

If you would like to view a Power Point presentation on the Education Tax process prepared by the State of Vermont, please send an email to rpcumming@snet.net with the subject line “send the Ed Tax ppt”.