

Questions for School Board from Pat McLaine – February 2021

- A. **Questions on the budget-Pat, great questions below! To set the context I wanted to mention that Windham along with all the districts in WCSU have been in the process of converting to the mandated statewide accounting system and the state mandated unified chart of accounts. As the Agency of Education releases new accounting codes we readjust in the budgets. Also there are limited reports at this point. I will attach separate reports for FY 20 budget to actual.**
- 1. FY20 School Year – only shows actual; what was budgeted and how did spending differ from budget? I am attaching a FY budget to the actual report.**
 - 2. FY21 School Year – only shows budgeted – what are actuals at end of 2020? We are currently in FY 21 so the budget report does not show actuals that are not complete.**
 - 3. How many school aged children live in Windham (K-6, 7-12)? I believe Windham has 12 students currently enrolled, with an additional 5 registered in Vermont’s HomeStudy program. I am unsure how many students are enrolled in other private elementary schools. How many of these children are attending Windham Elementary? 12 How many are attending Leland and Gray? 10**
 - 4. What is the estimate of pre-school children (3 and 4 year olds) living in Windham? 6 How many of these are receiving support for direct instruction? Students in Vermont’s Universal PreK program receive a minimum of 10 hours per week paid for by the school district.**
 - 5. FY2020 final included interest income and budget for FY2021 included interest income about ¼ of FY 2020. No interest income is included for FY 2022 – why not? What assets were these interest payments based on? Outside of the operating budget, what are the assets of the School Board? In FY 20 Windham needed to borrow money to satisfy a deficit and to increase cash flow. Once the 63K was deposited into the checking account it gained interest. This is a short term loan. This account moved to the top line and \$20 is budgeted based on the 21.02 actual for FY 20. The interest is all based on the checking account. Windham also has a bus replacement fund with 5k in it.**
 - 6. What is Account 41990 - Miscellaneous Other Local Revenue? In FY2020, this amount was \$2,196.54. Why is nothing budgeted for FY2021 or FY2022? This was a refund from VEHI (insurance) from prior year. I do not anticipate another refund.**
 - 7. The Education Spending Grant (is this a State grant?) for FY2022 was \$21,089 less than for FY2021. Why is this grant less? Ed Spending is relative to expenses, it is the difference between expenses and other revenue. If spending is decreased then the ed spending grant is decreased. Likewise if other revenues or “offsetting revenues” increase then ed spending will decrease.**
 - 8. Why will Windham not receive any State Aid for Transportation (account 43150) in FY2022 - \$11,172.26 was received in FY2020, \$11,000 was budgeted in FY2021. This is another incident where the code was realigned to the correct revenue code. If you look at the 42150 you will see the 11K as a subgrant.**
 - 9. Is all the tax money raised by the town for education sent to the State? Yes**
 - 10. Tuition for Pre-K education, Account 1101, is up by \$1,154. What does this reflect? Increase in cost per student How many Windham children will be supported? The budget reflects an estimated 6 students. How do Windham parents know about the availability of support? Are**

they encouraged to enroll their children in Pre-K? Windham School lets parents know of Windham's participation in Vermont's Universal PreK Program.

11. **Special Education expenditure is going from \$44,391 in FY2021 to \$5,000 in FY2022. What is the reason for this large fluctuation?** There is no longer a need for 1:1 assistance with some students.
12. **What expense does Town of Windham have for students being educated at Leland and Gray?**
This comes through on the tax rate. If you look at the 3 year comparison in the annual report you will see that .64 cents on the estimated tax rate is for secondary. That is based on 30.55% of Windham students.
13. **It appears that in FY2022, the principal's salary was split between 5111 Teacher and 5141 Administration. In FY2021 budget, only one salary line was shown: 5141 Administration. Why the change?** Since there was a retirement and the principal is a teaching principal it made sense to split out the salary and benefits. **How are personnel salaries set?** The principal negotiates with the Board and all others negotiate with the principal.
14. **Paraeducator and clerical salaries are both increased by 19.16% for FY2022. Why the large increase?** Increased responsibilities, becoming a Licensed Teacher.
15. **New line item for FY2022 for copier (5443) (\$1,450) – how were copiers paid for in prior years?**
We separated out the expense in FY 22 with the new chart of account code.
16. **What expenses does account 5591 PRCHSRV FRM PUB VT LEA (\$1,800) represent?** This is for substitutes. All subs are paid through WCSU and billed back to the individual districts based on actual costs.
17. **Do all children in elementary school have Chromebooks or something similar?** YES
18. **Is there a new vendor for music education?** It is budgeted, but the vendor has not been selected
19. **A professional audit has been budgeted yearly (item 5341). What are the findings of these audits? Why are they not in the report?** FY 20 audit is almost complete. There was a delay as the auditing firm needed to transition to remote auditing. As soon as it is out the board receives a copy of the audit. I have included FY 18 and 19 with this email.
20. **There are two line items for tuition reimbursement: 5251 - \$1000 for instructional staff (2213) and 5251 for \$4,098 for administrative staff. Only \$1,000 total was budgeted for FY2021. Why the big increase?** This was to align what was agreed upon in the principal's contract.
21. **Cost for telephone for FY2021 and FY2022 is ¼ of the cost for FY2020. Why?** Your question number 22 answers the question. This is again a new code to separate out phone and internet.
22. **Cost for internet is newly budgeted for FY2022 (\$2293) – is internet not currently available at the school? If it is available now, where is it being paid?** With phone.
23. **Cost of gas for transportation increased nearly 8 fold between FY2020 and FY2021. What was the reason for this?** The bus fills up using the town pump and the town bills the school district, in FY 20 actual should have been more than it was. Also, the bus did not run consistently from March-June.
24. **The last budget category is debt service – 5831, 5835, and 5899. What does this debt service (interest and principal) and promissory note refer to?** The debt refers to the deficit loan that Windham needed to borrow. The promissory note is with the Citizens Advisory Committee for LED retrofit project. The total note was for 13,544.90.