

# Washington Central Unified Union School District

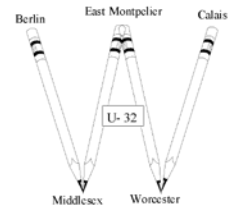
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## WCUUSD Finance Committee Meeting Agenda 2.16.21 8:30 – 10:00 a.m.

Via Video Conference\*

<https://tinyurl.com/ybco5ybo>

Meeting ID: 813 1293 4853

Password: 926193

Dial by Your Location: 1-929-205-6099

1. Call to Order
2. Approve Minutes of 1.5.21
3. Discussion/Action
  - 3.1. Cares Relief Grant Update
  - 3.2. FY 19-20 Audit and Fund Balance Update
  - 3.3. Review and Recommend Capital Projects for FY 21-22
  - 3.4. Hiring of Facilities Director
  - 3.5. Technology Equipment - Authorization to proceed
  - 3.6. March 1<sup>st</sup> Annual Meeting Presentation
4. Next Meeting Date and Future Agenda Items
  - March 16, 2021
  - April 20, 2021
  - May 18, 2021
  - June 15, 2021
  - Energy Project Consultant
  - Net Metering Proposal
5. Adjourn

**\*Open Meeting Law temporary changes as of 3/30/20:**

**Boards are not required to designate a physical meeting location. Board members and staff are not required to be present at a designated meeting location.**

**Our building will not be open for meetings. All are welcome to attend virtually.**

# Washington Central Unified Union School District

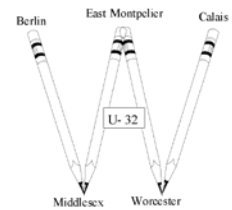
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## **WCUUSD Finance Committee Meeting Minutes Unapproved 1.5.21 8:00 – 10:00 a.m.**

**Committee Members Present:** Flor Diaz-Smith, Scott Thompson, Chris McVeigh, and Kari Bradley  
**Administrators Present:** Bryan Olkowski and Lori Bibeau, U-32 Principal Steven Dellinger-Pate

1. Call to Order – **Flor Diaz-Smith called the meeting to order at 8:03 am.**
2. Approve Minutes of 12.15.20 – **Scott Thompson motioned to approve the minutes of 12.5.20. Kari Bradley seconded. The motion carried unanimously.**
3. Discussion/Action
  - 3.1. **Leadership Team Budget Support Letter:** Bryan met with all the principals so that all voices could be heard and to work collaboratively. The Leadership team wrote a letter in support of the proposed budget. Support was unanimous.
  - 3.2. **Review Budget Draft 3:** There was discussion surrounding budget impact on taxes as well as the common level of appraisal. The impact on taxes is -1.00%. Lori Bibeau explained that this budget does not affect services to children in the district. She advised that several factors went into achieving the budget such as declining student enrollment, reductions achieved by attrition, restructuring Special Education, and additional funds received from the State for transportation aid. The budget was attained by both Revenue and Expenses and resulted in a \$355,000 decreased net impact on taxes.
  - 3.3. **Review Cares Relief Fund Grants:** Lori advised all grant requests have been approved. If the money is received, the fund balance will decrease. The deadline for grant money was December 30, 2020, however, there is a possibility it may carryover. Grants requested totaled \$4 million.
  - 3.4. **Review Reserved Fund Balance:** The year started with \$2.5 million in fund balance. The projected amount was \$712,000 for a total of \$3.2 million. Lori advised that \$144,000 is needed for two budget cycles for the early retirement fund balance. The district has \$1.8 million in fund balance to work with.
  - 3.5. **Review Draft 2 Warning:** The Expense budget was less than the previous year, which was a change to Article 6. The polling place for Middlesex changed from the school to the Town Hall. All tabulation will take place in Berlin.
4. **Next Meeting/Future Agenda**
5. **Adjourn:** Flor Diaz Smith adjourned the meeting at 9:50 a.m.

## Washington Central Unified Union School District

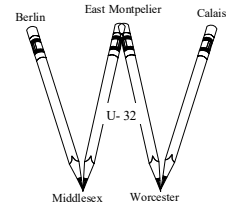
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Cares Relief Fund(CRF)-LEA Grant and Financial Update**  
**DATE: February 11, 2021**

As of last week, Washington Central Unified Union School District (WCUUSD) received five Cares/Coronavirus Relief Fund (CRF) Grants. They are:

1. Summer Food Grant (\$50,626)
2. Food Service Equipment Grant(\$80,900.66)
3. Efficiency Vermont Cares Relief Grant(\$906,512)
4. CRF-LEA Grant(\$3,045,220.14)
5. ESSER Grant(\$243,331)

It is huge undertaking to process new grants in the amount of \$4.3 million with retroactive spending dates, multiple funds, different instructions and different reporting/cash reimbursement forms and requirements. The Fiscal Service Team worked collaboratively with the schools to ensure all eligible expenses were submitted for reimbursement. This often required great attention to detail and patience. Many expenses needed to be moved to different account numbers to comply with the “after the fact” change in the instructions.

We would like to acknowledge the Central Office staff who worked tirelessly to ensure this work was complete and accurate: Virginia Breer, Matt Kittredge, Penny Sanville, Michelle Ksepka, Carla Messier and Melissa Tuller.

We would also like to thank the Washington Central Leadership Team, School Administrative Assistants, Technology Team, Food Service Agents and Director of Community Connections for working with us to track and monitor site-based spending.

This report describes the use of the funds and how it impacts the fund balance projections.

### **1. & 2. Summer Food Grant and Food Service Equipment Grants**

The Summer Food Grant and Food Service Equipment Grant combined total the amount of \$131,526.66(\$50,626+\$80,900.66).

Washington Central UUSD spent \$131,526.66 as follows:

- Salaries and Benefits \$26,138.00
- Food Service Delivery(Transportation) \$24,488.00
  - Subtotal \$50,626.00
- Supplies \$59,465.00
- Equipment \$21,435.66
  - Subtotal \$80,900.66

Here is the narrative that was submitted to request grant support:

The Washington Central Unified Union School District Food Service Program has been impacted by COVID-19 because school buildings were closed from mid-March through the end of the school year, with children learning remotely. As a result, children were unable to receive school meals at school. In addition, all summer programing located at our schools was suspended this summer, so children were unable to receive meals at our usual summer meal sites. Finally, children and households in our SD are facing higher levels of food insecurity as a result of COVID-related job losses and furloughs, so there is increased need for meals for children. Until June 19th, we offered household delivery using our existing bus routes. During the month of July, we are offering meals both for grab-and-go pickup at 1 location throughout out attendance area and offering household meal delivery for households that request it.

To continue to provide meals to children during COVID-19, we have incurred additional costs to package unitized meals for distribution, delivering meals to households and pick-up points, and institute health and safety protocols in our production kitchen and delivery points. During June we utilized 9 buses and drivers and for July we used 1 school bus and 4 school vans to deliver meals to homes and pick-up locations. We employed staff for the July program and 1 bus driver and 4 van drivers to assist with meal delivery.

Beginning September 8, 2020, Washington Central Schools have reopened full-time for grades Prek-8 and one week in person/one week remote for grades 9-12. To comply with CDC guidelines, Washington Central schools have purchased equipment. We are forecasting additional costs for this equipment beyond the reimbursements for the meal program through December 2020.

### **3. Efficiency Vermont Cares Relief Grant**

WCUUSD received a Cares Relief “Subgrant” from Efficiency Vermont in the amount of \$906,512. Efficiency Vermont received the grant through an appropriation during last year’s legislative session and sub-granted the funds to school districts. These funds were designated for: Indoor Air Quality (IAQ) projects to repair, maintain and upgrade heating, ventilation and air conditioning (HVAC) systems in reference to COVID-19 specific guidelines from the U.S. Centers for Disease Control and Prevention (CDC) and the American Society of Heating, Refrigeration and Air Conditioning Engineers (ASHRAE). All work required completion by December 30, 2020.

Although the total amount of the grant award was \$906,512, WCUUSD came in under budget by \$90,813 with total spending in the amount of \$815,699.

Here is the amount spent by building:

- Berlin \$18,732
- Calais \$513,562
- East Montpelier \$44,430
- Rumney \$90,797
- Doty \$32,440
- Central Office \$11,252
- U32 \$104,486

### **4. CRF-LEA Grant**

WCUUSD received a CRF-LEA Grant in the amount of \$3,045,220.14. The grant time period was March 2020-December 2020. Since September 2020, several grant applications and revised budgets were submitted due to the changing list of grant eligible items and other grant funding sources. The final grant award and instructions were received in mid-December 2020 retroactive to March 2020. As noted in a separate memo, this crossed fiscal years, involved multiple funds and has resulted in delays in the FY 19-20 audit.

This grant also included “repurposed” funds and Teachers pension expenses both of which results in a return of education fund revenues to the state for costs that were repurposed due to the pandemic.

In summary, here is the final \$3,045,220.14 grant budget:

- Repurposed \$862,609.30
- Teachers Retirement/Pension \$182,709.00
  - Subtotal \$1,045,318.30
- Local Expense Reimbursement \$1,999,901.84

The final WCUUSD local expenses were less than the budgeted amount. Because of this, we were able to submit more repurposed expenses.

In summary, here is the final \$3,045,220.14 grant spending:

- Repurposed \$1,134,648.89
- Teachers Retirement/Pension \$ 216,792.25
  - Subtotal \$1,351,441.14
- Local Expense Reimbursement \$1,693,779.00
  - General Fund \$1,249,424.83
  - Childcare \$85,379.77
  - Food Program \$358,974.40

### **5. ESSER Grant**

WCUUSD received an ESSER Grant in the amount of \$243,331. The grant period is July 1, 2020-June 30, 2021. After utilizing all other grant funding opportunities that ended on December 30, 2020, the ESSER Grant reimburses expenses January 2021-June 2021. These expenses will pay for unbudgeted staffing:

- 1.0 FTE (2 part-time nurses) and 1.0 FTE COVID Coordinator \$142,674
- Miscellaneous Remote Instruction Staff \$99,992
- Independent Schools share \$665

### **The following documents provide more information:**

1. WCUUSD cash request summary by Fund, Program and Object codes.
2. A summary table provided by the Agency of Education to assist Business Managers in determining eligible expenses and how to categorize them into unbudgeted and repurposed allocations.
3. A document providing more detail on how WCUUSD spent the grant funds.

We will review this information in more detail at the Finance Committee and School Board meetings February 16/17<sup>th</sup>.

**Washington Central Unified Union School District**  
**FY21 & FY 20 All cash Requests**

	Object	119 Unbudgeted	121 Repurposed	819 Childcare	159 Food Program	Total
Salaries	100	\$516,545.49	\$871,406.00	\$71,713.74	\$185,753.29	\$1,645,418.52
Benefits	200	\$318,403.40	\$263,242.89	\$13,666.03	\$89,216.50	\$684,528.82
Purchased Professional Services	300	\$34,701.32	\$0.00	\$0.00	\$0.00	\$34,701.32
Purchased Property Services	400	\$48,272.05	\$0.00	\$0.00	\$0.00	\$48,272.05
Other Purchased Services	500	\$41,355.14	\$0.00	\$0.00	\$65,315.14	\$106,670.28
Supplies	600	\$425,599.68	\$0.00	\$0.00	\$0.00	\$425,599.68
Equipment	730	\$81,340.00	\$0.00	\$0.00	\$18,689.47	\$100,029.47

Totals		\$1,466,217.08	\$1,134,648.89	\$85,379.77	\$358,974.40	\$3,045,220.14
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Allocation for Teachers Retirement		-\$216,792.25	\$216,792.25			
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Balance for Local Expenses		\$1,249,424.83	\$1,351,441.14	\$85,379.77	\$358,974.40	\$3,045,220.14
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Yellow-Local Expense Total						\$1,693,779.00
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**Table 1: Examples of eligible expenses for CRF**

This is not meant to be a comprehensive list. For questions, please contact Brad James at: [brad.james@vermont.gov](mailto:brad.james@vermont.gov)

Please use the subject heading, CRF eligibility question.

Unbudgeted expenses	Budgeted expenses used for a substantially different purpose.
PPE (Personal Protection Equipment) - masks, gloves, etc.	Staff salary & benefits for time spent developing online learning capabilities necessary for online learning.
Supplies and technology for health screening - thermometers, pulse oximeters, etc.	Personnel or expenses paid from other state, local, or federal revenues are not eligible for reimbursement with CRF funds (e.g., Federal Title grants, special education, etc.)
Cleaning and sanitizing supplies	
Signage for social distancing	Salary and benefits for instructional coaches performing COVID related remote learning planning.
Staffing costs beyond contract - e.g., not budgeted, extra days, overtime, extra duty, etc.	
Costs associated with providing childcare for essential workers	Salary and benefits for hourly staff who were paid despite not working (unscheduled time) - do not include special education staff or other staff reimbursed through state or federal funds.
IT equipment: student devices, staff devices, mobile hotspots	Administrative time related to COVID response - superintendents, building principals, business managers, curriculum director (if not charged to Consolidated Federal Grants), etc.
Cost to expand bandwidth	IT salary & benefits supporting remote learning
Summer professional development for school reopening	Salary and benefits of school nurses (if working) & COVID Health Coordinators
Task Force costs for school reopening	
Software to support online learning	Business office staff for tracking and administration of funds
Foodservice costs specific to delivering meals <b>not in the summer months of June, July, or August:</b> transportation, equipment, supplies, staffing costs for holiday week, excess staffing costs for packaging meals.	Cost of staff accessing Covid-19 EPSL leave
Modifications and renovations to schools to comply with public health orders	Transportation for delivery of student meals or educational materials <b>not in the summer months of June, July, or August.</b>
Supplies and materials to facilitate physical distancing and/or reduce sharing of items in schools	Copies, materials and supplies if substantially different from regular purchases
Furniture to comply with public health orders	
Mental Health supports for students, including curriculum supplies	
Communication and family engagement	



### **CRF-LEA Grant and ESSER Grant-Eligible Expenses**

NOTE: This is a summary of the items paid from the grant and is not an all-inclusive list. Many staff were charged to both categories: Unbudgeted and Repurposed for time spent on COVID-19 related tasks that were included in the budget.

#### **Unbudgeted Staffing Costs paid from the grant**

- Staffing costs beyond contract – e.g., not budgeted, extra days, overtime, extra duty, payment for unused leave time (vacation) etc.
  - Positions eligible who received additional compensation include: Teachers, Administrators, Fiscal Staff, Central Office Support Staff, Custodial, Maintenance, Clerical Support, Food Service, Day Care Staff, Substitute's etc.
  - Positions added due to COVID -19 pandemic: Part-time Nurses, COVID Coordinator, Remote Instructors and related costs.
  - Task Force costs and Summer Professional development for school reopening.
  - Staff costs associated with modifications and renovations to schools to comply with public health orders.
  - Costs associated with providing childcare for essential workers.
  - Costs associated with providing childcare for teachers/staff/administrators who are unable to access childcare due to COVID-19 so that those employees can continue to provide education services to students.
  - Foodservice costs specific to delivering meals, staffing costs for holiday week, excess staffing costs for packaging meals

#### **Repurposed Staff Paid from Grant**

- Professional staff- professional development time to prepare for online learning capabilities- staff salary and benefits for time spent
- Instructional staff performing COVID related remote learning planning - salary and benefits
- Staff salaries when completing work that is substantially different and COVID-19 related – e.g., staffing costs for time associated with developing remote learning capabilities
- Unscheduled time for hourly staff who were paid despite not working – salary and benefits (do not include SPED or other staff reimbursed through state or federal funds)
- Administrative time related to COVID response-Reopening Task Force work–(if not charged to CFG or Special Education.)
- Cost of staff accessing COVID-19 EPSL leave.

#### **Non payroll items charged to the grants:**

- Technology devices, software for remote learning, communications and legal services
- Protective Personal Equipment(PPE) and sanitation cleaning supplies
- Health Monitoring Equipment
- Sanitation of buses
- Vehicle for delivering meals
- Food service carts, composting and software to order meals.
- Daycare software to track attendance and accept payments

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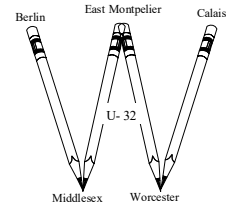
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Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Fiscal Year 19-20 Audit and Fund Balance Update**  
**DATE: February 11, 2021**

### **Fiscal Year 19-20 Audit**

As we discussed at the January 5/6<sup>th</sup> Finance Committee and School Board meetings, the Cares Relief Fund(CRF)- LEA Grant and Summer Food Grant were awarded with a beginning date of March 2020. Washington Central Unified Union School District (WCUUSD) received the CRF -LEA Grant award in mid-December 2020 and the Summer Food Grant in late Fall 2020. Because the grants were awarded retroactive to March 2020 and after the close of the financial records for Fiscal Year 19-20, this has resulted in a delay of the final audit report.

This audit report delay is due to the new additional transactions recorded in last year's financial records and for the auditors to audit this work. While the entries did not impact the fund balance numbers for WCUUSD, it did change revenue, expense, receivable and payable accounts. These new grants (\$4.3mil) will also require additional work by our auditors due to the single-audit program requirements.

Due to the pandemic, both the State and Federal reporting requirements have been extended by 3 months. Our audit firm, RHR Smith, recently received guidance on what was expected for the FY 19-20 audit. While the final audit reports are typically required by March 31 for the prior year, there is an extension of 3 months and we expect to need this additional time.

This additional work is beyond the scope of our current contract and projected at a cost not to exceed \$5,000. We have scheduled this work for the last week in February 2021. As the new grants cover two fiscal years (FY 19-20 and FY 20-21), the auditors will complete both years at the same time.

We hope to have the final audit for a School Board meeting in April 2021.

### **Fund Balance Update FY 19-20**

Attached is an updated Fund Balance Report for FY 19-20 including the CRF-LEA Grant transactions.

Here is a summary of the new transactions for FY 19-20:

- All changes are noted “June 2020 #3”.
  - The NEW Teacher’s Retirement/Pension entries resulted in the following:
    - Revenues and Expenses both increased by \$43,170
  - Entries related to “Repurposed” staffing costs in the amount of \$298,498:
    - Increase the Revenue and Expense for the CRF-LEA Grant.
    - Decrease Education Spending Revenues and Expenses for the same amount.

Please note: The Efficiency Vermont Grant, Food Service Equipment Grant and the ESSER Grant are for only FY 20-21 and will not impact the FY 19-20 audit.

### **Fund Balance Update FY 20-21**

As noted above the ending Fund Balance for FY 19-20 did not change, so the beginning Fund Balance amount is the same. However, the items listed in the section “Other Board Considerations for Fund Balance” related to COVID-19 for FY 20-21 are no longer needed. This is because all items related to the pandemic were included in the CRF-LEA Grant versus using local Fund Balance.

The attached updated report for FY 20-21 reflects an increase in fund balance for positions which were previously included as locally funded, but are now reimbursed from the grants. Here is a summary of the positions:

- Miscellaneous unbudgeted remote instruction staff
  - ESSER \$99,992+CRF LEA \$154,601=\$254,593
- 1.0 FTE (2 part-time nurses) and 1.0 FTE COVID Coordinator
  - ESSER \$142,674+CRF LEA \$94,990=\$237,664

The combined total of grant support is \$492,257.

At the time of printing, we are aware of additional Care Relief Grant funds for FY 21-22, but there is no specific criteria for its use. Based on the latest information, we are comfortable recommending a fund balance transfer to support the Capital Fund in the amount of \$1,500,000. Please see the updated Fund Balance report for more information. This will be reviewed in more detail at both the Finance Committee and School Board meetings.

**Washington Central Unified Union School District**  
**FUND BALANCE SUMMARY**  
**Fiscal Year 2019-2020-FINAL-After CRF LEA Funds**

**NOTE: Fund Balance available to the School Board is the "After Audit Beginning Balance". The Projected Ending Fund Balance is an estimate using the current information. This amount becomes final after the school year ends and the audit is completed.**

**KEY: Increase (Decrease) to Fund Balance**

**GENERAL FUND (1)**

Transfer from Reserve Accounts:		Month of Update		
Transfer from Reserve Accounts-WCSU & School Fund Balances	July	2019	\$1,460,037	* See Reserves Below
Transfer from Reserve Accounts-Technology Fund Balances	July	2019	\$481,255	
<b>Subtotal Transfer from Reserve Accounts(A)</b>			<b>\$1,941,292</b>	

Revenues Changes:		BUDGET 2020	CHANGE	PROJECTED 2020
Special Education Reimbursements	Sept 2019		\$146,462	* See Expenses Below
Interest Income	Sept 2019		-\$37,556	* See Expenses Below
Miscellaneous Income-Intercompany Shared Billing	Dec 2019		-\$15,800	* See Expenses Below
Tuition From Other School Districts(Budget was 50 actual is 58)	Dec 2019		\$151,939	
Small Schools Grant	Dec 2019		\$8,728	
Transportation Aid	Dec 2019		\$133,174	
Special Education Reimbursements & Prior Year	Dec 2019		-\$143,375	* See Expenses Below
Act 166 Tuition-Other SD	Dec 2019		\$16,780	
Special Education Reimbursements	March 2020		\$41,177	* See Expenses Below
Interest Income	June 2020		\$67,219	
Small Schools Grant/Tech Center Transportation	June 2020		\$8,353	
Tuition From Other School Districts(Budget was 50 actual is 56.3)	June 2020		-\$32,492	
Special Education Reimbursements	June 2020		-\$162,130	* See Expenses Below
Act 166 Tuition-Other SD	June 2020		\$480	
Miscellaneous Income-Incl Erate/Reimbursements	June 2020		-\$43,176	
CARES-COVID Reimbursement-General Fund	June 2020#2		\$111,846	* See Expenses Below
Special Education Reimbursements	June 2020#2		-\$72,348	* See Expenses Below
Miscellaneous Income-Incl Erate/Reimbursements	June 2020#2		\$29,534	
CARES-COVID Reimbursement-General Fund	June 2020#3		\$341,668	* See Expenses Below
Education Spending Revenues	June 2020#3		-\$298,498	* See Expenses Below

<b>TOTAL REVENUES(B)</b>	<b>\$33,854,769</b>	<b>\$251,985</b>	<b>\$34,106,754</b>
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Expense Changes:		BUDGET 2020	CHANGE	PROJECTED 2020
Special Education changes-Primarily Addl-1:1 Paraeducators (5.4 FTES)	Sept 2019		-\$261,539	*See Revenues Above
Unfilled Positions & CFG Grant funded position-Professional (-1.7 FTE'S)	Sept 2019		\$147,805	
English Language Learner Position Additional .3FTE Salary and Benefits	Sept 2019		-\$30,232	
Salary & Benefit Staffing Update- FY19-20-Primarily Health Insurance	Sept 2019		\$731	
Expense Savings From Prior Fiscal Year	Sept 2019		\$52,076	
School-wide Expenses-PreK	Sept 2019		-\$22,600	
Interest Expense	Sept 2019		\$37,556	*See Revenues Above
Fund Transfer to U-32 Capital Fund-PER Board September 18, 2019	Dec 2019		-\$437,490	
Expenses From Prior Fiscal Year -Updated	Dec 2019		-\$3,787	
SU Intercompany-Shared Billing	Dec 2019		\$15,800	*See Revenues Above
School-wide Expenses-Primarily Pre K	Dec 2019		\$7,843	
Special Education Programs-Tuition & Professional Ed Svcs	Dec 2019		-\$49,043	*See Revenues Above
Fund Transfer to Doty Capital Fund-PER Board March 4, 2020	March 2020		-\$42,000	
Technology-Fiscal Software	March 2020		\$100,000	*See Res. Fund Balance
Special Education Update	March 2020		\$89,464	
Salary & Benefit Staffing Update- FY19-20-Primarily Health Insurance	March 2020		\$106,239	
Operation of Plant-savings-Primarily Utilities	March 2020		\$26,700	
Administrative Savings	March 2020		\$28,539	
Payroll Close Down Estimates	June 2020		\$164,866	
Special Education Savings	June 2020		\$304,314	*See Revenues Above
Close Down Savings-various departments	June 2020		\$43,366	
Technology-Equipment-Reserve Below**	June 2020		\$50,677	See Reserve Below
Estimated Closedown Savings	June 2020		\$615,739	
CARES COVID Instructional, Support and Related Expenses	June 2020#2		-\$111,846	*See Revenues Above
Special Education Savings	June 2020#2		\$103,542	*See Revenues Above
Close Down Savings-various departments	June 2020#2		\$61,630	
Technology-Equipment-Reserve Below**	June 2020#2		\$28,996	See Reserve Below
School-wide-Pension Expense for CARES RELIEF SPENDING	June 2020#3		-\$43,170	*See Revenues Above
District-wide-Repurposed Payroll from EDUCATION SPENDING	June 2020#3		\$298,498	*See Revenues Above
District-wide-Repurposed Payroll to CARES RELIEF SPENDING	June 2020#3		-\$298,498	*See Revenues Above

<b>TOTAL EXPENSES(C)</b>	<b>\$33,854,769</b>	<b>\$984,176</b>	<b>\$32,870,593</b>
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<b>CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D</b>	<b>\$1,236,161</b>
<b>BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E</b>	<b>\$3,177,453</b>

**Reserved Items:**

Reserved for Technology Equipment	-\$357,928	* See Transfer Above
Reserved for Fiscal Software & Related Costs-Includes Interest Income	-\$309,000	* See Transfer Above
	\$0	
<b>Subtotal Reserved Items (F)</b>	<b>-\$666,928</b>	

**Other board considerations for fund balance:**

Possible reserve for future Transportation Aid \$54k	\$0
Board Authorized Summer Food Program if needed \$37,637	\$0
Possible reserve for Cares (COVID-19) Amount TBD \$417,830	\$0

<b>PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G</b>	<b>\$2,510,525</b>
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Note: Target Fund Balance at 2% of current year budget \$677,095

<b>Amount Available Beyond the 2% Target</b>	<b>\$1,833,430</b>
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**Washington Central Unified Union School District**  
**FUND BALANCE SUMMARY**  
**Fiscal Year 2020-2021**  
**COVID-Cares Relief Fund(CRF)-Pending Audit**

NOTE: Fund Balance available to the School Board is the "After Audit Beginning Balance". The Projected Ending Fund Balance is an estimate using the current information. This amount becomes final after the school year ends and the audit is completed.

**KEY: Increase (Decrease) to Fund Balance**

**GENERAL FUND (1)**

Beginning Fund Balance-Reserved for Operations:		Month of Update	
Reserved for Operations	July 2020		\$2,510,525
<b>Total Beginning Fund Balance-Reserved for Operations(A)</b>			<b>\$2,510,525</b>

Revenues Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Income	Sept 2020		-\$53,780	* See Expenses Below
Miscellaneous Income-Rumney Outdoor Learning	Sept & Nov 2020		\$11,500	* See Expenses Below
Tuition Income(4 less Full-time students than budgeted)	Oct 2020		-\$82,608	
Small Schools Grant	Oct 2020		\$28,866	
Special Education Reimbursements	Nov 2020		-\$304,888	* See Expenses Below
Miscellaneous Income-Dental Transfer-Per Board Action December 16	Dec 2020		\$125,000	
Special Education Reimbursements	Dec 2020		-\$34,112	* See Expenses Below
Education Spending-Repurposed using CRF	Feb 2021		-\$836,152	* See Expenses Below
CARES RELIEF FUND-COVID Reimbursement-AOE	Feb 2021		\$2,147,353	* See Expenses Below
CARES RELIEF FUND-COVID Reimbursement-Efficiency Vermont	Feb 2021		\$815,699	* See Expenses Below

<b>TOTAL REVENUES(B)</b>	<b>\$35,430,502</b>	<b>\$1,816,878</b>	<b>\$37,247,380</b>
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Expense Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Expense	Sept 2020		\$53,780	*See Revenues Above
Program Costs-Rumney Outdoor Learning	Sept & Nov 2020		-\$11,500	*See Revenues Above
School-wide Payroll Update-Unfilled Positions	Oct 2020		\$221,629	
School-wide Payroll Update-Budgeted Position Charged to Grant	Oct 2020		\$37,340	
School-wide Payroll Update-Health Insurance Savings	Oct 2020		\$74,365	
School-wide Payroll Update-Staffing Turnover Savings	Oct 2020		\$77,227	
Special Education Programs	Nov 2020		\$539,135	*See Revenues Above
Special Education Programs	Nov 2020		\$29,958	*See Revenues Above
School-wide Payroll Update-Updated for CRF eligible expenses	Feb 2021		\$254,593	
Education Spending-Repurposed using CRF	Feb 2021		-\$836,152	*See Revenues Above
CARES COVID Instructional, Support and Related Expenses-AOE	Feb 2021		-\$2,147,353	*See Revenues Above
CARES COVID Air quality, Isolation Rooms-Efficiency Vermont	Feb 2021		-\$815,699	*See Revenues Above

<b>TOTAL EXPENSES(C)</b>	<b>\$35,430,502</b>	<b>-\$850,373</b>	<b>\$36,280,875</b>
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<b>CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D</b>	<b>\$966,505</b>
<b>BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E</b>	<b>\$3,477,030</b>

**Other board considerations for Fund Balance(F):**

Possible reserve for Transportation Aid -Budget FY 21-22-Not Needed	\$0
Early Retirement First Installment and Health Insurance-June 2021	-\$211,136
Reserve for Budget Items-FY 21-22-Early Retirement	-\$144,000
Reserve for Budget Items-FY 22-23-Early Retirement	-\$144,000
Reserve for COVID-19 Coordinator and FT Nurses(2.0FTE)- Less Grants	-\$190,004
Reserve COVID-19-Sanitation and PPE-Amt TBD	\$0
Reserve for Operation of Plant-U-32 Maintenance-Amt TBD	\$0
Reserve Strategic Plan & Curriculum Management Review-Amt TBD	\$0
Possible transfer to Capital Fund-Amount TBD	-\$1,500,000
Possible Tuition Refund-Amount TBD	\$0

**Subtotal Board Considerations** **-\$2,189,140**

**PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G** **\$1,287,890**

Note: Target Fund Balance at 2% of current year budget **\$708,610**

**Amount Available Beyond the 2% Target** **\$579,280**

**Other Reserved Items:**

Reserved for Technology Equipment	\$357,928
Reserved for Fiscal Software & Related Costs-Includes Interest Income	\$309,000
	\$0
<b>Subtotal Reserved Items (G)</b>	<b>\$666,928</b>

## Washington Central Unified Union School District

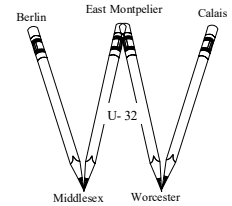
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, WCUUSD Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Capital Fund Budget FY 21-22**  
**DATE: February 11, 2021**

At the request of the school board, a subcommittee comprised of Flor Diaz, Bill Ford, Bryan Olkowski and Lori Bibeau reviewed the prior Capital work prepared by Black River Design. We met several times to prioritize items using the following criteria: State required projects, Indoor Air Quality, Health/Safety and other requested projects. During the budget process, some Principal's provided additional information with requests for consideration.

We drafted a list of items for the next three fiscal years and additional funds are needed beyond the budgeted amount. As we will be hiring a Washington Central UUSD Facility Director, we realize that future projects and plans may be modified with updated information and recommendations. Our draft list for future consideration is included at the end of this memo.

Here is a summary of the Committee recommendations for Spring 2021 through June 2022:

### **PREVIOUSLY AUTHORIZED PROJECTS (3)**

We confirmed that this Spring/Summer, there were three outstanding projects previously approved by the board. They are: Berlin Parking Lot Project, Rumney Gym Floor Project and U32 Sidewalk Project. There are separate project funds identified for these two projects. The projects were approved by the school board by first utilizing prior restricted Capital Fund balances and then using the new WCUUSD Capital Fund as needed. At this time, these projects are expected to be within the previously authorized budgets.

### **NEW PROJECTS TO COMPLY WITH STATE REQUIREMENTS (2)**

There are two storm water projects (Berlin and U32) that need to be completed to comply with state requirements for storm water. As with other water projects there may be an opportunity to apply for loan forgiveness or grants for some of the project costs. Lori Bibeau contacted the state and learned there will be an opportunity to apply for state

funding to support these projects sometime this Spring 2021. While the application process and requirements are not readily available, Bill Ford is working on collecting the typical information that will be needed to apply for state funding. It should also be noted that storm water projects often take several years to complete.

The total current estimated cost is:

- Berlin \$215,262
- U32 \$414,896
  - Total \$630,158
- It is important that funds be earmarked subject to a reduction in state aid for these projects. It is unclear if voter approval will also be needed for these projects to receive state support.

### **INDOOR AIR QUALITY PROJECTS (2)**

Because of the pandemic, most indoor air quality projects received approval and were funded by the Cares Relief Grant through Efficiency Vermont. There are two projects that were deemed not eligible for grant funding. The two projects were the Rumney IAQ project and the Central Office IAQ project. Black River Design and Kohler Lewis have been putting together estimates to complete this work.

The total current estimated cost is:

- Rumney School \$233,868
- Central Office \$117,038
  - Combined Total \$350,906

**Subtotal above projects Budget FY 21-22: \$981,064**

At the time of printing, we are aware of additional Cares Relief Grant funds for FY 21-22, but there is no specific criteria for its use yet. Please refer to Attachment #1 for more information on the multi-year capital expense recommendation, along with funding needs.

### **Recommended Board Actions:**

- 1. To authorize the Capital Project Budget of \$981,064 subject to a reduction in state and/or federal aid.**
- 2. To authorize a Fund Balance transfer from the General Fund to the Capital Fund in the amount of \$1,300,000.**

## **CAPITAL RECOMMENDATIONS FOR FUTURE CONSIDERATION**

### **MISCELLANEOUS PROJECTS-HEALTH AND SAFETY CONSIDERATIONS FOR FUTURE YEARS (FY 22-23 and FY 23-24) Estimated cost of \$2,680,000**

#### **Fiscal Year 22-23-current estimates:**

- U32 Roof \$500K
- Rumney Bathrooms\$100k
- Rumney Counters and Sinks \$20K
- Calais Bathrooms \$100K
- U32 Bathrooms and Partitions \$120K
- Doty Door Hardware \$20K
  - Subtotal \$860,000

#### **Fiscal Year 23-24 current estimates:**

- U32 Parking Lot \$1.1Mil
- Berlin Playground \$20K
- Doty Playground \$100K
- Security Card Access/Camera System \$600K
  - Subtotal \$1,820,000



**WCUUSD Capital Budgeting FY 21-22**  
**Final Draft for Board Consideration**

**February 11 2021**

		Estimated Cost	Year 2021-2022	Year 2022-2023	Year 2023-2024
Project Description-Prioritized List	Row-From Report				
Berlin Storm Water	22	\$215,262	\$215,262	\$0	\$0
U32 Storm Water	108	\$414,896	\$414,896	\$0	\$0
Rumney IAQ	74 +	\$233,868	\$233,868	\$0	\$0
Central Office IAQ		\$117,038	\$117,038	\$0	\$0
U32 Roof	80	\$500,000	\$0	\$500,000	\$0
Rumney Bathrooms	61	\$100,000	\$0	\$100,000	\$0
Rumney Counters/Sinks	67	\$20,000	\$0	\$20,000	\$0
Calais Bathrooms	29	\$100,000	\$0	\$100,000	\$0
U32 Bathroom Partitions	109	\$100,000	\$0	\$100,000	\$0
U32 Bathrooms	85	\$20,000	\$0	\$20,000	\$0
Doty Door Hardware	23	\$20,000	\$0	\$20,000	\$0
U32 Parking Lot See Engineering Ventures	79	\$1,100,000	\$0	\$0	\$1,100,000
Berlin Playground	18	\$20,000	\$0	\$0	\$20,000
Doty Playground	48	\$100,000	\$0	\$0	\$100,000
Security Card /Camera System	Misc	\$600,000	\$0	\$0	\$600,000
Total		\$3,661,064	\$981,064	\$860,000	\$1,820,000

**Funding:**

Projected Carryover-WCUUSD		\$230,551	\$230,551	\$91,525	-\$43,475
Use Budget Amount FY 21-22 * 3 years		\$2,175,000	\$725,000	\$725,000	\$725,000
Central Office Capital Fund \$117,370		\$117,038	\$117,038		
Stormwater Project Support-TBD					
Cares Relief Grant Support-TBD					
Fund Balance Transfer					

Total Available	\$2,522,589	\$1,072,589	\$816,525	\$681,525
Projected Balance NEEDED	-\$1,138,475	\$91,525	-\$43,475	-\$1,138,475

**Projects Continuing in the Spring-Funds Already Allocated**

Berlin Parking Lot Project  
Rumney Gym Floor Project  
U32 Side Walk Project

# Washington Central Unified Union School District

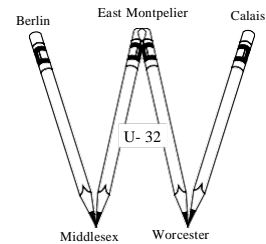
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Bryan Olkowski  
Superintendent



## MEMORANDUM

TO: WCUUSD School Board  
FROM: Bryan Olkowski, Superintendent; Jim Garrity, Interim Technology Director  
DATE: February 11, 2021  
RE: Infrastructure Upgrades within the District

The district is in the middle of a technology assessment and the services it provides to its consumers: students, teachers, support staff members, and central office administrators. During this assessment, it became apparent that there is a critical need that must be addressed before the assessment is delivered to the board around the March timeframe.

To address this need, the District, in short order, will be putting out a Request for Proposal (RFP) for new server and storage infrastructure.

As background, at the high school, the District hosts a local three-server virtualization cluster which consists of 24 virtual servers and approximately 16TB of usable centralized storage along with several additional TB of backup storage. These servers run a variety of services for the district including, but not limited to, authentication and authorization services, file and print services, database services, and data visualization services.

In addition to this centralized infrastructure at the high school, each school has a server and storage at each location.

Earlier this school year the server and storage infrastructure reached its end of useful life and is currently outside of vendor support. While we are minimally worried about the end-of-life support for the server infrastructure, we are very concerned about the efficacy of the storage infrastructure.

Furthermore, there are several additional risks that must be remediated in the new server and storage architecture that exist today including but not limited to:

- Several virtual machines (VMs) are still running end of life operating systems (Windows 2008) and must be upgraded.
- Backup replication was failing for over 2 years. While some issues have been recently remediated, fixing the storage and replication architecture will ensure that we do not run the risk of losing data.
- Storage groups on the storage area network (SAN) are set up in high availability mode (Good) but tie back to the same logical units of disk (LUN) (Bad) so if storage hardware fails, your high availability configuration will not trigger, as there is no controller, and in some cases hard drive, diversity. This could lead to catastrophic disaster.
- Significant performance issues exist with our data visualization VMs and it appears to be a storage performance constraint.
- There is no hardware or software monitoring that exists at the district today.

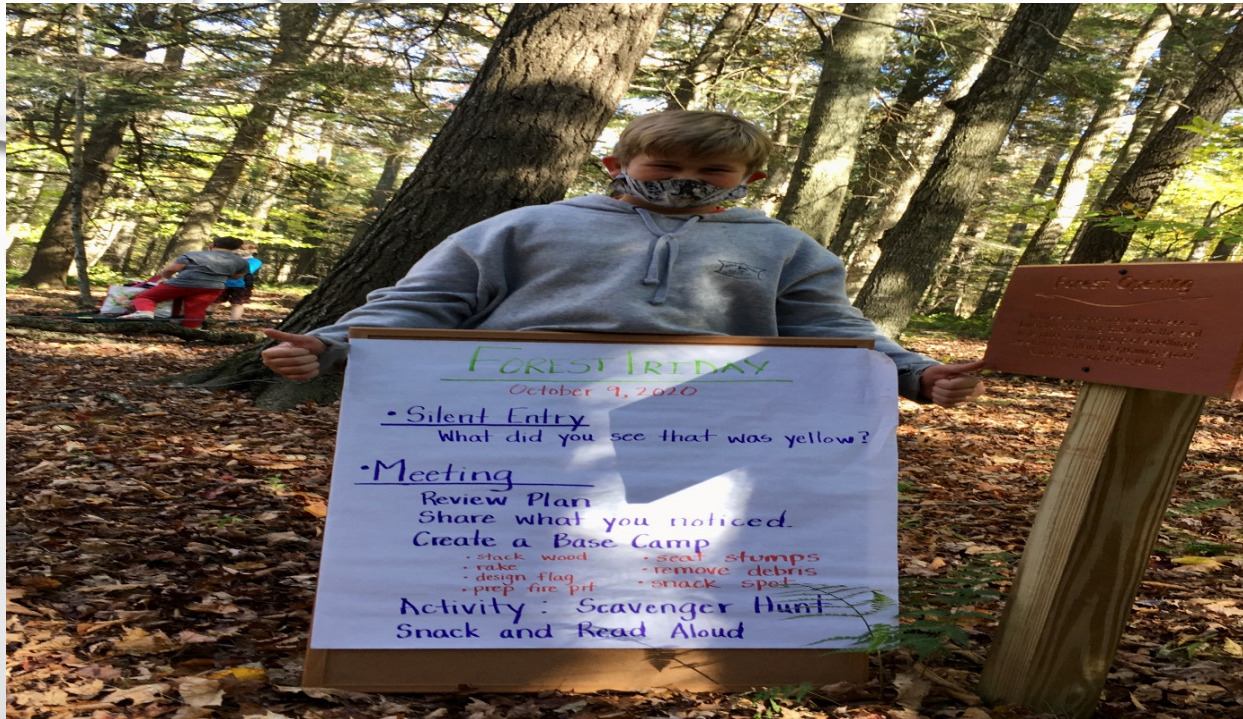
This year's district budget includes funds allocated for this infrastructure replacement and upgrade project. Based on preliminary conversations and rough cost estimates we have received from several prospective vendors who may participate in the RFP process, we anticipate that the equipment acquisition cost will be approximately \$150,000 to \$180,000 with professional services costs for installation and configuration to range between \$20,000 and \$30,000.

This investment would replace our server and storage infrastructure at the high school. We will be seeking quotes for a hyperconverged infrastructure (HCI), which is a software-defined IT infrastructure that virtualizes all elements of traditional hardware-defined systems. This will allow us to collapse down and simplify our server and storage infrastructure into one framework, simplifying the operation and maintenance of the technology, giving our IT team back time in its day to focus on other district impactful initiatives.

While the district looked at cloud-based technology and non-HCI infrastructure, the cost benefit analysis was not as attractive as the hyperconverged options, which is why we are considering this path as part of the RFP.

Once we have socialized the RFP and received the quotes back, we will evaluate the bids and make a recommendation to the board.









# WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

FY 21-22 BOARD FINAL PRESENTATION

MARCH 1, 2021



# STUDENT LEARNING OUTCOMES

- CORE KNOWLEDGE

- LITERACY
- MATH CONTENT & PRACTICES
- GLOBAL CITIZENSHIP
- SCIENTIFIC INQUIRY & CONTENT KNOWLEDGE
- PHYSICAL EDUCATION & HEALTH
- ARTISTIC EXPRESSION
- FINANCIAL LITERACY

- TRANSFERABLE SKILLS AND BEHAVIOR

- CREATIVE & PRACTICAL PROBLEM SOLVING
- INFORMED, INTEGRATED & CRITICAL THINKING
- ENGAGED CITIZENSHIP
- WORKING INDEPENDENTLY & COLLABORATIVELY
- EFFECTIVE & EXPRESSIVE COMMUNICATION
- SELF-AWARENESS & SELF-DIRECTION



# WASHINGTON CENTRAL UUSD SCHOOL BOARD GOALS 2020-2021

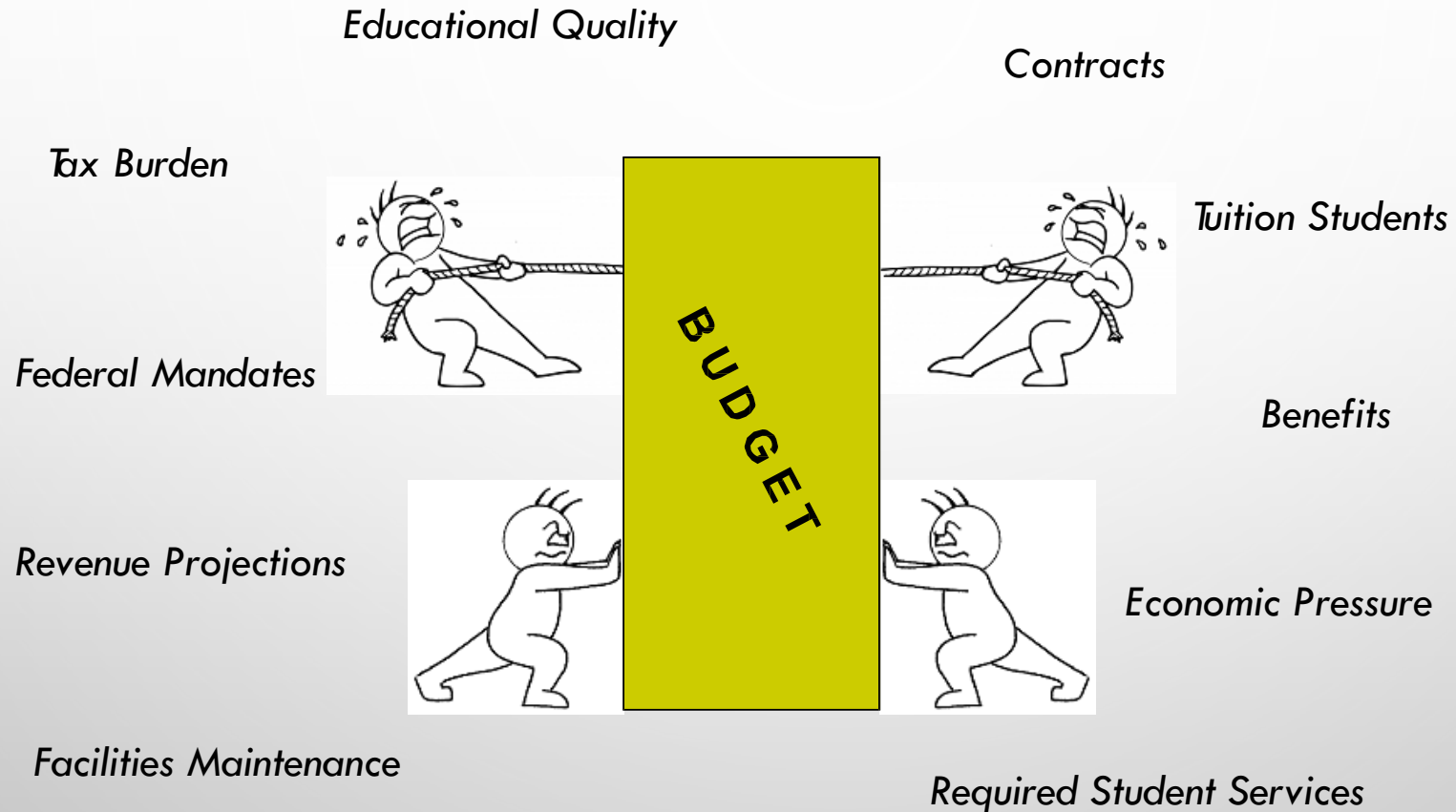
- IMPROVING STUDENT ACHIEVEMENT
- BUILDING BOARD GOVERNANCE
- COMMUNITY ENGAGEMENT

# CELEBRATION

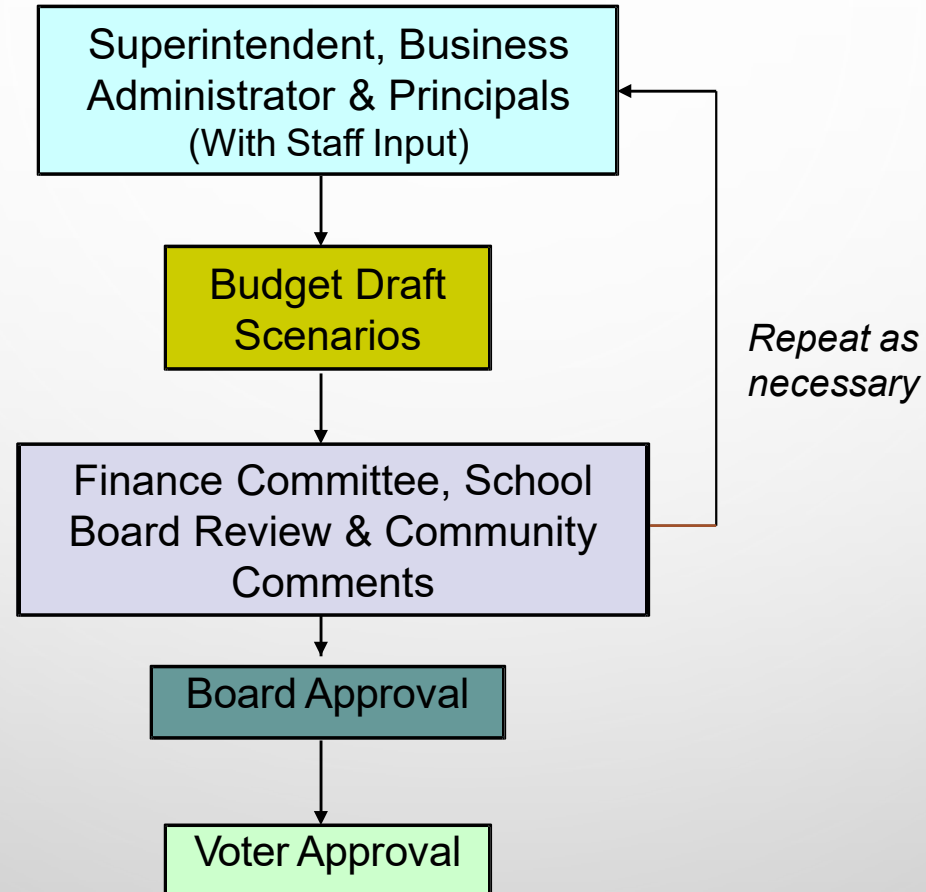
- 1 OF 5 DISTRICTS IN VERMONT TO REOPEN FULLY FOR LIVE IN-PERSON INSTRUCTION FOR GRADES PK- 8
- CREATED MORE ROBUST AND COMMUNITY CENTERED REMOTE LEARNING OFFERING FOR STUDENTS
- WORKING TO ALIGN OUR INSTRUCTIONAL APPROACHES FOR TEACHING MATH AND LITERACY
- PROVIDED ALL STUDENTS WITH INCREASED ACCESS TO TECHNOLOGY
- WORKING TO DEVELOP OUR OWN PERSONAL CARE ASSISTANTS AND BEHAVIOR INTERVENTIONS
- SCHOOL BOARD IS COMMITTED TO THE STRATEGIC PLANNING PROCESS FOR CONTINUOUS IMPROVEMENT
- CREATION OF ASSESSMENT PLAN TO TRACK STUDENT ACADEMIC PROGRESS



# Competing Pressures Within and Across Schools

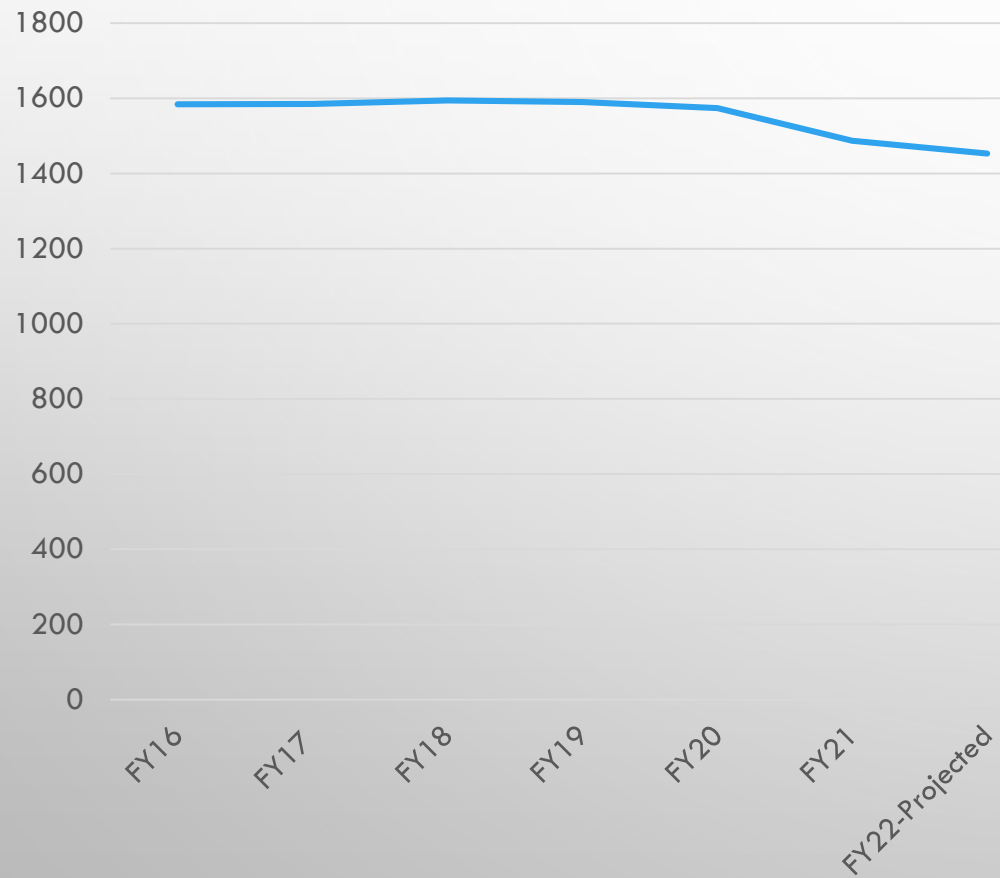


# Developing Our Budgets



# WCUUSD ENROLLMENT TRENDS

## Student Enrollment



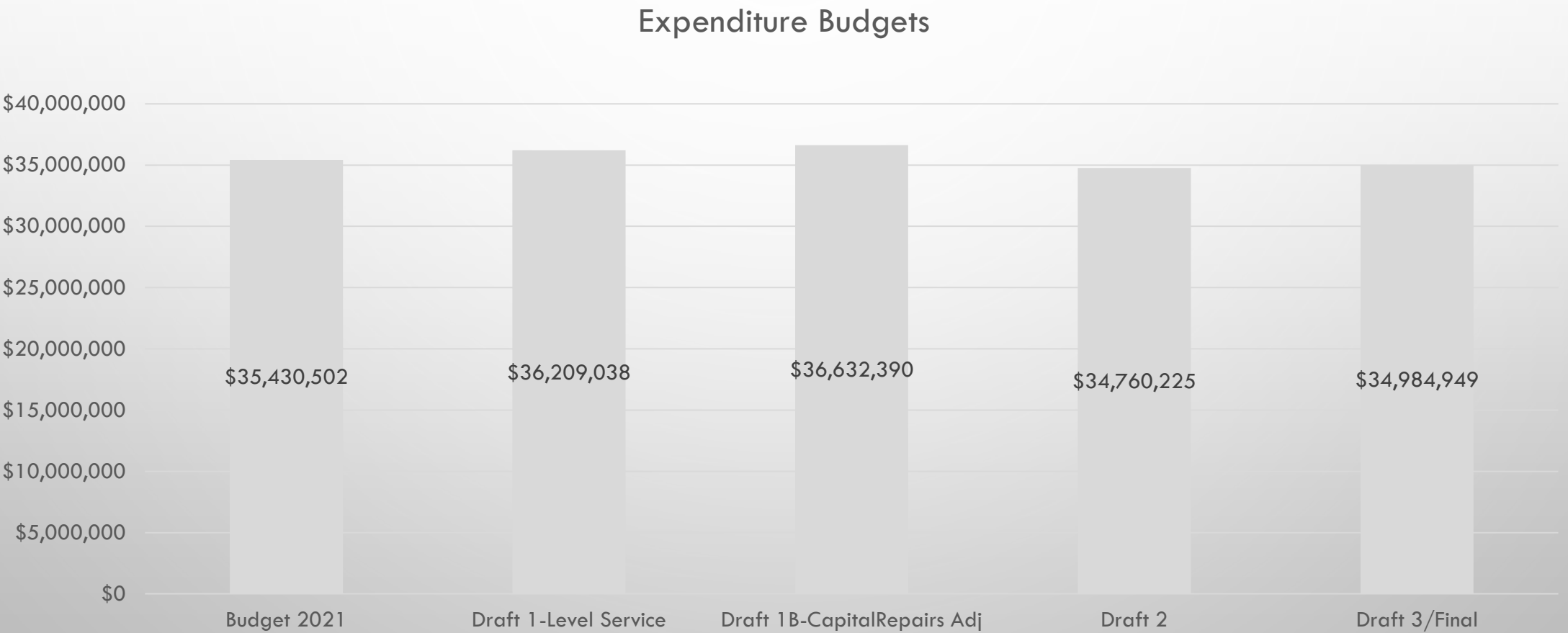
## Equalized Pupils



# WCUUSD SCHOOL HIGHLIGHTS

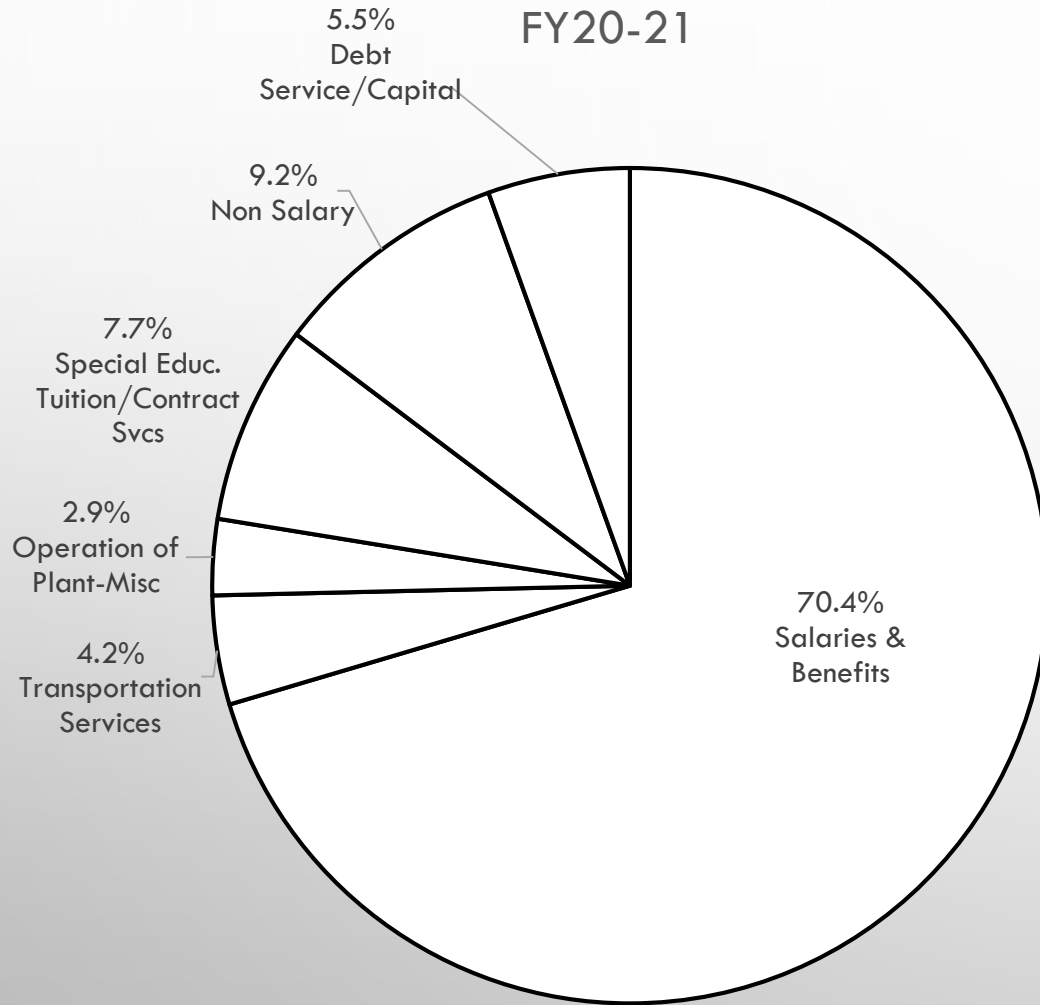
- **Was 1574 now 1487 Students PK-Graduation**
- **Declining Enrollment**
- **Excellent Administration, Faculty and Staff**
- **Dynamic Student Body**
- **Innovative Educational Opportunities**

# WCUUSD BUDGET SUMMARY OF DRAFTS

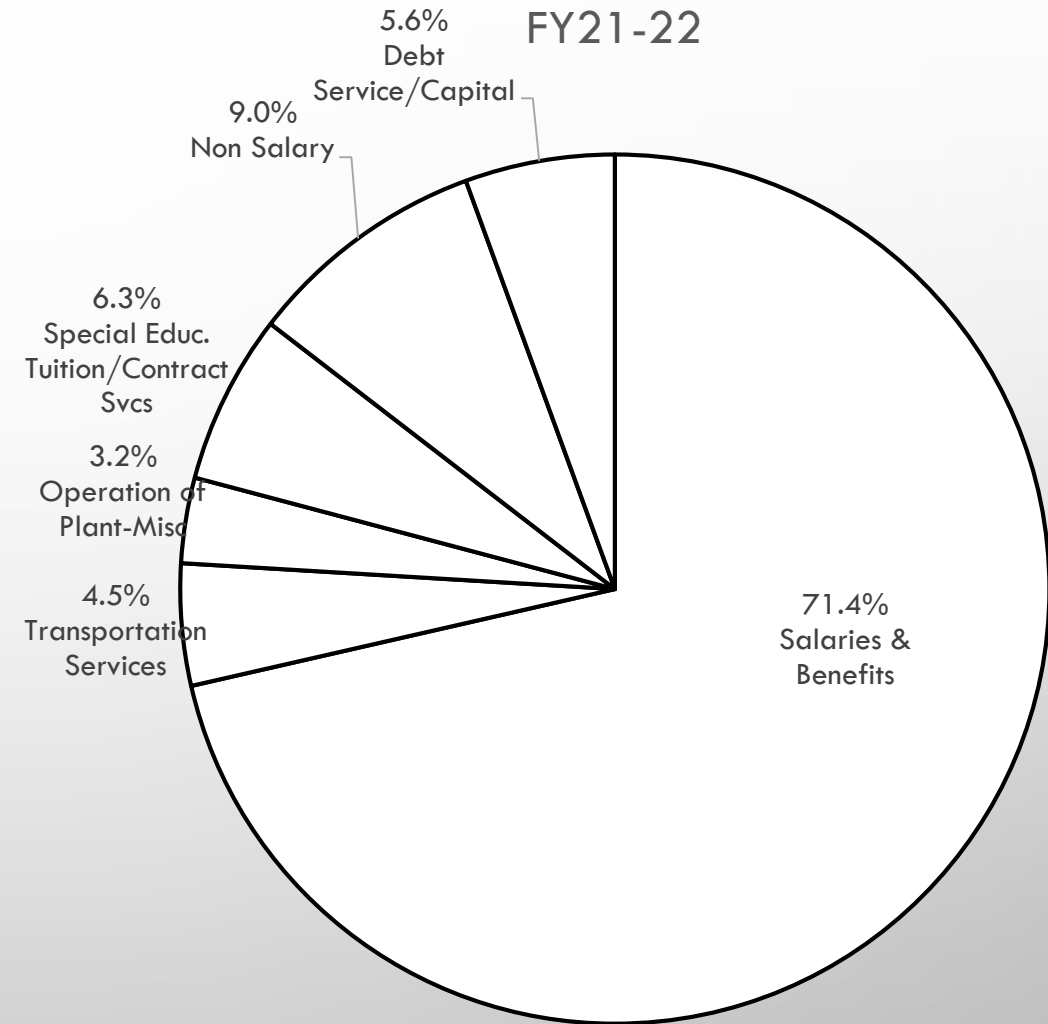


# PERCENTAGE OF EACH EXPENSE CATEGORY TO THE TOTAL FINAL BUDGET

FY20-21



FY21-22



# HIGHLIGHTS OF FINAL BUDGET CHANGES

## NET IMPACT ON TAXES -1.00%

- SALARY AND BENEFITS .16%
  - NEGOTIATED ITEMS-SALARY, HEALTH INSURANCE 1.93%
  - STAFFING CHANGES INCLUDING EARLY RETIREMENT (2.54%)
  - SPECIAL EDUCATION STAFFING .77%
- NON SALARY ITEMS (1.42%)
  - SPECIAL EDUCATION PROGRAMS-TUITION/PROF SERVICES(1.24%)
  - SCHOOL-WIDE BUDGETS(.35%)
  - PRE-K EXPENSES/SCHOOL WIDE BUDGET(.27%)
  - DEBT SERVICE/CAPITAL TRANSFER(.00%)
  - TECHNICAL CENTER /STUDENT TRANSPORTATION .16%
  - OPERATION OF PLANT REPAIR AND MAINTENANCE .28%
- REVENUES(.25%)
  - FUND BALANCE .41%
  - STATE SUPPORT .11%
  - TUITION/MISCELLANEOUS INCOME (.67%)
  - SPECIAL EDUCATION REIMBURSEMENTS (.10%)

# COMPONENTS OF THE TAX RATE

- SCHOOL DISTRICT EXPENSE BUDGET
- EQUALIZED PUPIL COUNT
- PROPERTY YIELD AMOUNT –SET BY LEGISLATURE
- STATE TAX RATE –SET BY LEGISLATURE
- COMMON LEVEL OF APPRAISAL FOR EACH TOWN



# WCUUSD TAX RATE PROJECTIONS USING BUDGET 21-22

Prepared by Lori T. Bibeau, WCUUSD Business Administrator  
Using information as of: February 4, 2021

## Includes Local Common Level of Appraisal (CLA)

Towns	Common Level of Appraisal	Tax Rate FY20-21	Tax Rate FY21-22	Increase (Decrease)
Berlin	108.77%	\$1.723	\$1.567	(\$0.155)
Calais	93.93%	\$1.857	\$1.815	(\$0.043)
East Montpelier	94.18%	\$1.893	\$1.810	(\$0.083)
Middlesex	95.89%	\$1.795	\$1.778	(\$0.017)
Worcester	99.55%	\$1.770	\$1.712	(\$0.057)

NOTE: All Town's start with an equalized tax rate of \$1.7047 and an equalized tax rate decrease of 7.1 cents. The local Common Level of Appraisal impacts the actual tax rate which is why the amounts differ by Town.



## QUESTIONS:

- WHAT CLARIFYING QUESTIONS DO YOU HAVE?
- WHAT INFORMATION WOULD HELP YOU SUPPORT THIS PROPOSED BUDGET?
- WHAT ARE YOUR IDEAS FOR INFORMING COMMUNITY MEMBERS ABOUT THIS BUDGET?

# BUDGET PROCESS AND NEXT STEPS

- SCHOOL BOARD MEETINGS
  - NOVEMBER 4-BUDGET DRAFT 1
  - DECEMBER 16-BUDGET DRAFT 2
  - JANUARY 6 -FINALIZE THE BUDGET
- COMMUNITY BUDGET FORUMS & INFORMATIONAL MEETINGS
  - DECEMBER 2
  - JANUARY 13
  - FEBRUARY 17
  - MARCH 1
- TOWN MEETING MARCH 2

# SCHOOL BOARD MEMBERS 2020-2021

SCOTT THOMPSON, CHAIR

FLOR DIAZ-SMITH, VICE CHAIR

JONAS ENO-VAN FLEET, CLERK

DIANE NICHOLS-FLEMING

GEORGE GROSS

LINDY JOHNSON

CHRIS MCVEIGH

DOROTHY NAYLOR

JAIEL PULSKAMP

STEPHEN LOOKE

KARI BRADLEY

JONATHAN GODDARD

JILL OLSON

KAROLINE MAY





THANK YOU

