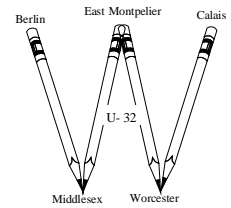


# Washington Central Unified Union School District

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

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



**WCUUSD Finance Committee  
Meeting Agenda  
4.12.22 8:30-9:30 AM  
Central Office, 1130 Gallison Hill Rd. Montpelier  
Via Video Conference**

**Virtual Meeting Information**

**<https://tinyurl.com/yckw4h6h>**

**Meeting ID: 860 2619 4533**

**Password: 023985**

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

1. Call To Order
2. Approve Minutes of 3.15.22 – pg. 2
3. Informational Reports
  - 3.1. Monthly Reflection – pg. 5
  - 3.2. FY 22 Fund Balance Projection Report – pg.7
4. Discussion/Action
  - 4.1. Annual Fiscal Management Questionnaire – pg. 8
  - 4.2. Federal and State Grant Authorization – pg. 10
  - 4.3. Capital Improvement Plan and Five-Year Capital Budget – pg. 11
5. Next Meeting Date and Future Agenda Items
  - 5.1. Next Regular Meeting May 10, 2022
  - 5.2. Capital Improvement Plan May
  - 5.3. Budget Planning/Retreat
6. Adjourn

# Washington Central Unified Union School District

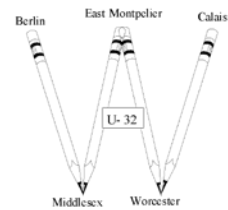
---

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

---

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

Jennifer Miller-Arsenault  
Interim Superintendent



**WCUUSD Finance Committee  
Meeting Minutes Unapproved  
3.22.22 8:30-9:30 a.m.  
Central Office, 1130 Gallison Hill Rd., Montpelier  
Via Video Conference**

**Present: Flor Diaz Smith, Susanne Gann, Ursula Stanley, Chris O'Brien, Steven Dellinger-Pate, Natasha Eckart-Baning, Mark Kline**

- 1. Call to Order: Flor Diaz Smith called the meeting to order at 8:34 a.m.**
- 2. Approve Minutes of 2.22.22: Kari Bradley motioned to approve the minutes. Ursula seconded the motion. The motion passed unanimously.**

### **3. Informational Reports**

**3.1. Monthly Reflection:** Susanne advised that planning and preparation to identify positions that need advertising for next school year has begun. Carla has already begun advertising positions. She advised that work on the general fund financial update, fund balance is complete, and some new processes have been instituted with building administrators to track budgets. The pre-audit is scheduled for May 17<sup>th</sup>- 20<sup>th</sup> with RHR Smith and the actual audit is scheduled for August 8<sup>th</sup>-12<sup>th</sup>. These dates are on track with last year and we are hopeful it will allow for a report by December. Chris O'Brien and Susanne are on track to bring a proposed district multi-year Capital Improvement Plan to the board next month. Susanne advised she has been working on submission of the AOE Excess Spending Applications for capital projects. Applications are complete for the U-32 roof, AHU updates and softball dugouts. The district has received approval for the U-32 roof and AHU projects. Bid waivers were necessary and have received approval. She provided the committee an updated bid schedule.

**3.2. FY 22 Financial Update and Fund Balance Report:** Susanne advised this format is similar to the report that Lori developed. Susanne gave an overview of the report, which projects higher revenues of \$4459; higher expenses of \$36,732. Projected general fund balance beyond the 2% target is \$1,609,220.

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

**4.1. Debrief FY 23 Budget Process:** Kari advised he felt it went very well and the outcome of the process seemed very organized this year. Ursula felt that it went very smooth and she advised she liked that the leadership team was presenting to the board. Flor agreed and enjoyed the collaboration. Kari advised the staff did a great job in responding to the parameters. He suggested adding the parameters recommended by the finance committee sometime in October. It should be considered that the communication plan be added in January for future years. Kari proposed that a conversation about budget parameters for next year happen now. He suggested one parameter include an initiative that will achieve significant improvement in literacy and/or math proficiency for students on IEP and/or FRL.

The board wants the leadership team to identify an appropriate scope given current circumstances and consider what resources will be needed for achievement. Jen Miller-Arsenault advised she appreciated the budget parameters, as they were very helpful. Steven advised he would love year round discussions in regards to the budget. Chris O'Brien advised he felt it went well and agreed with others that talking earlier would be helpful. Flor proposed a retreat with the leadership team.

- 4.2. U-32 Softball Dugout Project Bid Award:** Chris O'Brien advised we invited five vendors to bid on this project and we received two. The two bids received were from E.F. Wall & Associates and the other from Lajeunesse Construction, Inc. The total amount budgeted for this project including contingency is \$33,000. The low base bid amount is \$41,000 provided by Lajeunesse Construction including an additional 10% contingency for change orders; the total construction portion of the project would be \$45,100, which is over the Board approved budget. Budgets for other projects have come in sufficiently under budget to cover this overage. Since only two bids were received, a waiver request will need to be submitted to the AOE prior to awarding the contract. **Kari motioned to recommend awarding the U-32 Softball Dugout Construction contract to Lajeunesse Construction in an amount not to exceed \$45,100. Ursula seconded. The motion passed unanimously.**
- 4.3. U-32 Storm water Project Bid Award:** We invited five vendors to bid on the project. We received five bids for this project. The low base bid amount is \$196,400 provided by Isaac's Excavating and Construction, LLC. The owner Isaac Jensen appears to have experience working for others, this is his first year going out on his own and he is in the process of purchasing equipment, hiring staff, and lining up insurance which indicates he is currently not a qualified contractor for this project. The next lowest bid amount is \$249,660 provided by Hebert Excavation. An additional 10% contingency for change orders would bring the project total to \$274,626, which is within the original budget for this project. During the planning phase of this project it was determined that excavation for the storm water project would cause damage to the field hockey field and require extensive repair. This field was already planned for a complete refurbishment in the summer of 2023, along with the baseball and softball fields. In order to avoid the need to excavate and redress the field hockey field twice, the refurbishment would ideally be completed this summer coincident with the new gravel wetland. Civil Engineering Associates Inc. has provided an estimated cost of \$104,327 to complete this work with a total of \$114,077 for engineering costs. It is recommended to award the bid to Hebert Construction in an amount not to exceed \$274,626 for the U-32 Storm Water Project. It is also recommended that the board authorize the use of \$92,395 of the Storm Water project budget, plus additional capital reserve funds, not to exceed \$21,682 to proceed with the refurbishment of the U-32 Field hockey field. **Kari Bradley moved to accept the recommendation. Ursula Stanley seconded. The motion passed.**
- 4.4. U-32 Parking Lot and Sidewalk Feasibility Study:** The Board reviewed the Capital Improvement Project Plan for FY 23 and FY 24 at the November 17, 2021 meeting. The board approved the budget for the FY 23 projects at that time. The preliminary list for projects to be completed in FY 24 included repaving the U-32 parking lot. Given the size of the project, the planning work to determine full scope of the project has begun. To improve safety, the U-32 administration requested a review of the driveway circulation and parking lot layout before repaving happens. It is necessary to engage a professional engineer to complete a feasibility study to develop the full scope and review the circulation and parking lot layout for this project. Engineering Ventures, PC has proposed an agreement of \$7,200 to complete the study. It is recommended that the board authorize the use of capital reserve funds, not to exceed \$7,200 to proceed with the feasibility study for the U-32 driveway circulation and parking lot layout. **Ursula motioned to accept the recommendation. Natasha seconded.**

Chris proposed thinking about putting electric vehicle chargers on site. Steven advised there are at least four employees that are currently driving electric vehicles. **The motion passed.**

**5. Next Meeting Date and Future Agenda Items**

**5.1.** Next Regular Meeting April 12, 2022

**5.2.** FY 23 Capital Improvement Project Bid Awards

**5.3.** Capital Improvement Plan (April and May)

**5.4.** Future Uses of Fund Balance

**5.5.** Planning for Budgeting/Budget Calendar/Retreat

**6. Adjourn: The meeting adjourned at 9:24 a.m.**

## Washington Central Unified Union School District

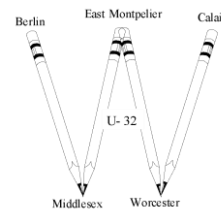
---

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

---

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

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: April 7, 2022**

---

Carla Messier, HR Coordinator completed a thorough audit of employee placement on the various pay grids and updated employee contracts in the HR system, making additions, corrections and deletions as appropriate. Michelle Ksepka, Operations Manager and Virginia Breer, Senior Payroll Accountant reviewed the contract changes for FY 2022-23. Professional development (PD) completion review for anticipated horizontal movement for FY 2022-23 is in progress. Final documents supporting horizontal movement must be provided to the Superintendent no later than October 1, 2022. The volume of staff transitions and resignations continues to be high, which creates significant efforts to confirm everyone's pay.

NEMRC, our software system, experienced a malfunction during the contract rollover process this year, which meant that the contract update process was more manual than usual. The software provider has been unable to identify and correct the issue. This highlights a lack of functionality for HR processes in NEMRC, and the need for the District to research possible replacement software for the HR and Payroll functions.

All contracts have been updated in NEMRC for the 2022-23 year, only the Teacher contracts have been printed, signed and distributed. Melissa has provided assistance in the contract distribution process, organizing, printing, stuffing envelopes and verifying / checking the list of contracts sent, and she provides support in many other ways. Staff will debrief the contract update together to process and document what worked and what could be improved upon for next year. Thank you to Carla, Michelle and Virginia for their work on this project.

---

The Special Education Expenditure Report for the period ending February 28 was due to the AOE on March 15<sup>th</sup>. The total expenditures for the first eight months of the year are reported to the AOE, with detailed worksheets for extraordinary cost (over \$60,000) and

## Monthly Reflections

state-placed students. The February report must also include an estimate of projected year-end expenses for state-placed students. Renee Bates tracks special education expenses by students in both of these categories. It was necessary for Renee to re-create her tracking files this past year, which created a significant amount of work in preparation for this report. This report is what our second AOE special education reimbursement payment for the fiscal year is based upon. Thank you, Renee for all that you do to keep Special Education Reports on track.

---

Matt has begun uploading documents to the auditor's share file to prepare for their initial audit work May 17 – May 20, 2022.

The monthly grant reimbursement report is due to the AOE on the 15<sup>th</sup>. Matt Kittredge submits these reports to the AOE, which results in receiving reimbursement for YTD expenditures on grants. Matt keeps close track of grant expenditures each month to ensure the accurate filing of this report.

The CFP grant amendment is due 4/15/22. In order to ensure all expenses are captured, Matt must reconcile the grant budget in the state's grant management software to our financial software before the amendment is completed.

---

At the end of each quarter the unemployment tax wage report is due to the Department of Labor and the Health Care Employer Assessment is due to the Tax Department. The Federal 941 report and the State of Vermont's Payroll Quarterly Reports are all due. Quarterly reports are also due to Municipal and Teacher's Retirement (VMERS and VSTRS) and EPSDT. Virginia completes all of these reports by the due dates.

Virginia keeps a close eye on any rate and vendor changes that might affect employee benefits, updating benefit rate sheets for new hires. She has begun planning for next year's payroll by reviewing the FY 2022-23 calendar and setting the payroll check dates according to the CBA. A calendar and schedule has been created and will be provided to the school Admin Support staff.

---

Penny sent the year-end purchasing request to notify all the schools of the action steps they need to complete before April 29, 2022 in order to prepare for the closing of the FY 22 financial system. This process is key to the efficient and accurate closing of the fiscal year, so we are very grateful to the Admin Support Team for their efforts in this task.

---

Thank you to the entire Fiscal Services Team and the School Admin Support Team for all their hard work!

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FUND BALANCE REPORT (ALL FUNDS)  
 FOR THE YEAR ENDED JUNE 30, 2022

**GENERAL OPERATING FUND (1)**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 3,333,587</b>
Previously reserved for Technology Equipment	\$ (357,928)
Previously reserved for Fiscal Software & Related Costs	\$ (309,000)
<b>TOTAL BEGINNING FUND BALANCE - AVAILABLE FOR OPERATIONS</b>	<b>\$ 2,666,659</b>
<b>PROJECTED NET CHANGE IN FUND BALANCE IN FY 2021-22</b>	<b>\$ (32,272)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 2,634,387</b>
<b>RESERVE ITEMS FOR FY 2022 - 23 BUDGET</b>	
Offset Early Retirement Final Year Expense	\$ (145,019)
Offset EMES Classroom Teacher (1.0 FTE)	\$ (91,699)
Offset Equity Scholar in Residence	\$ (88,750)
<b>TOTAL RESERVE ITEMS FOR FY 2022 - 23 BUDGET</b>	<b>\$ (325,468)</b>
<b>TOTAL UNASSIGNED / UNALLOCATED FUND BALANCE</b>	<b>\$ 2,308,919</b>
<b>FUND BALANCE TARGET (2% OF CURRENT YEAR BUDGET)</b>	<b>\$ (699,699)</b>
<b>AMOUNT AVAILABLE BEYOND THE 2% TARGET</b>	<b>\$ 1,609,220</b>

**SPECIAL REVENUE FUND - GRANTS (2)**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ -</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 2,203,347</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (2,203,347)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ -</b>

**PERMANENT FUND (5)**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 5,773</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 128</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 5,901</b>

**ENTERPRISE FUND (6) - FOOD SERVICES**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 126,496</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 632,638</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (598,348)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 160,786</b>

**ENTERPRISE FUND (6) - COMMUNITY CONNECTIONS**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 80,834</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 362,458</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (295,838)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 147,454</b>

**ENTERPRISE FUND (6) - DENTAL PROGRAM**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 107,213</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 176,653</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (211,032)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 72,834</b>

**ENTERPRISE FUND (6) - HRA / MSA / DC**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 645,262</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 743,958</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (641,720)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 747,501</b>

**TRUST FUND (8)**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 82,276</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ 3,241</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ (1,695)</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 83,822</b>

**AGENCY FUND (9)**

<b>BEGINNING FUND BALANCE AS OF JULY 1, 2021</b>	<b>\$ 150,467</b>
<b>TOTAL REVENUE CHANGES YTD</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURE CHANGES YTD</b>	<b>\$ -</b>
<b>PROJECTED ENDING FUND BALANCE - JUNE 30, 2022</b>	<b>\$ 150,467</b>

**Financial Management Questionnaire - School Districts, Supervisory Unions, Supervisory Districts**

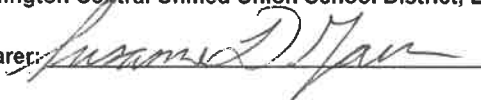
	Yes	No	Don't know	By whom
Do you know by whom the following is maintained?				
School District Checkbook	X			SD Treasurer & Financial Accountant
School District receipts	X			SD Treasurer & Financial Accountant
Student Activity Cash/Check receipts	X			SD Treasurer & Financial Accountant
School District payments:				
Payroll	X			Senior Payroll Accountant & HR
Accounts Payable	X			Accounts Payable Accountant, Financial Accountant & Senior Payroll Accountant
Bank Deposit slips	X			SD Treasurer & Financial Accountant
Bank reconciliations	X			SD Treasurer & Financial Accountant & Business Administrator
Are the all bank statement and ledger balances reconciled monthly, by whom?	X			SD Treasurer & Financial Accountant
Does someone other than the treasurer review bank reconciliations?	X			Senior Payroll Accountant & Business Administrator
Are checks always written to specified payees and not to cash?	X			Accounts Payable Accountant & Senior Payroll Accountant
Are financial records maintained in a computerized system?	X			NEMRC
Are all payees registered in accounting software?	X			Accounts Payable Accountant
Are all invoices, original, on vendor letterhead or format, with individual invoice number?	X			Accounts Payable Accountant & School Admin Assistants. Exceptions are faxed and emailed invoices.
Are all payments recorded and mailed with notation to the associated invoice number?	X			Accounts Payable Accountant
Does the School District hold current W9 forms for all vendors?	X			Accounts Payable Accountant
Does the same individual open the mail and deposit checks?		X		Special Ed Admin Assistant opens mail, Fiscal Assistant deposits checks
Are pre-numbered checks used for all bank accounts?	X			Financial Accountant & Check Supplier
Are unopened bank statements delivered directly to the treasurer as received?		X		Statements downloaded from Bank/Financial Institution website by Financial Accountant & Senior Payroll Accountant
Have you borrowed money from the School District?		X		
Do you know of anyone who has borrowed money from the School District?	X			Employee computer purchase program
Have School Board members attended financial trainings?	X			VSBA and Business Administrator
Do the financial accounting personnel take regular vacations?	X			
Have you deposited School District monies anywhere other than a School District account?		X		
Have you deposited any non-School District monies into a School District account?		X		
Is it common practice for staff members to rotate responsibilities or cross train periodically?	X			Financial Accountant, Senior Payroll Accountant, Accounts Payable cross train to cover each other during absences.



**Financial Management Questionnaire - School Districts, Supervisory Unions, Supervisory Districts**

	Yes	No	Don't know	By whom
Are student activity receipts deposited within 48 hours of the event?	X			Exception - small deposits may be deposited weekly vs. 48 hours.
Have you experienced a theft or embezzlement during the last five years?		X		
Does the School District have written policies and procedures for financial operations?	X			
Does each Town and School District official have copies of these policies and procedures?	X			
Is there a standard procedure to ensure that gate receipts reflect the event's attendance?	X			Ticket sales/signup forms
Is interest in School District accounts apportioned to each account?	X			Business Administrator
Have there been any changes in authorized signatures during the fiscal year?		X		
Has a signature stamp ever been used for any School District account?	X			School Treasurer and Assistant Treasurer
Do you have pre-numbered receipt books for cash payments?		X		
Have you attended trainings on recordkeeping?	X			VASBO
Are any School District financial records maintained in manual form?		X		
Do you maintain separate pages, columns or running balances for each fund?	X			NEMRC
Are checks written by the same individual who approves payments?		X		
Do you participate in any business which does business with the School District?		X		
Does any employee that you know of participate in any organization as a vendor?		X		
Have you questioned if the lifestyle of any associate reflects their normal income?		X		
Are bank accounts and fund balances reconciled on a monthly basis?	X			Financial Accountant/Business Administrator
Does the School District loan money to town employees?		X		

**As a signer below, I certify to the best of my knowledge that the answers provided in this self-assessment questionnaire are an accurate representation of the operation of the supervisory union, supervisory district, or school district of Washington Central Unified Union School District, East Montpelier, Vermont**

Preparer:  Printed Name: Susanne D. Gann

Title: Business Administrator Date submitted: April 8, 2022

**As an official of the supervisory union board, I certify that the board has reviewed this questionnaire within two months of receiving it from the superintendent.**

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

## Washington Central Unified Union School District

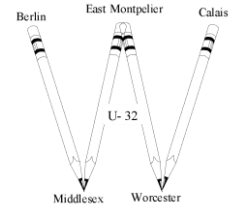
---

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

---

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

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Jennifer Miller-Arsenault, Interim Superintendent**  
**Susanne D. Gann, Business Administrator**  
**RE: Federal and State Grant Authorization**  
**DATE: April 7, 2022**

---

On an annual basis, it is customary for the School Board to authorize the Superintendent to accept all Federal and State grants and to administer and act as the representative of the School District.

**Recommended Board Action:** The board authorize the Superintendent to accept all Federal and State grants and to administer and act as the representative of the School District.

## Washington Central Unified Union School District

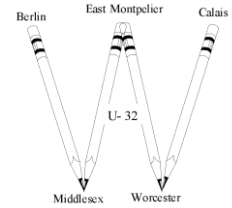
---

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

---

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

Jennifer Miller-Arsenault  
Interim Superintendent



**TO: WCUUSD Finance Committee**  
**FROM: Susanne D. Gann, Business Administrator**  
**Chris O'Brien, Director of Facilities**  
**RE: Capital Improvement Plan and Five-Year Capital Budget**  
**DATE: April 7, 2022**

---

**Review:** At the December 14, 2021 meeting, the Finance Committee proposed two SMART Goals related to long-term capital planning.

1. School Board complete five-year long-term capital plan in two phases, immediate needs by December 2021 and final plan by May 2022.
2. Board understanding of the overall long-term five-year capital plan with a system in place for monitoring by May 2022.

Long-term capital planning will support the District in caring for our schools and most importantly, the building environment recognizing it as an important factor in improving educational outcomes. This commitment to long-term planning will create a proactive process and a fiscal management tool to inform and guide annual budgeting, identifying funding sources available to the District, and identify the need to borrow in the future. In November, the Board approved the capital improvement projects to be completed in the summer of 2022, and continues to be updated on and involved in the planning the planning for this work.

**Update:** In January, Susanne Gann, Chris O'Brien and Bill Ford began meeting weekly to develop a draft Capital Improvement Plan document and Five-year Capital Improvement Budget. Individual meetings with Building Administrators and Maintenance Leads advised the list and prioritization of capital improvement projects. The first draft of the plan was reviewed by the Leadership Team at their March 15<sup>th</sup> meeting. Based upon the Leadership Team feedback, a second draft was developed and again reviewed by the Leadership Team in preparation for this Finance Committee Meeting.

**Committee Feedback:** The hope is that the Capital Improvement Plan and Budget are presented in an understandable way that creates transparency and trust with the

## Monthly Reflections

community. Please review both documents and consider giving feedback using the following questions:

- What do you like about the plan?
- What would you change about the plan?
- What needs more clarity?
- How do we engage the community in this planning process?

**Timeline:** The development of the WCUUSD of Capital Improvement Plan and Five-Year Capital Improvement Budget is an opportunity for the District to engage collaboratively to adopt an initial plan that is reviewed annually and continuously improved upon. The next steps in this process are:

April 13 – April 28, 2022

- Revise the plan based on Finance Committee feedback.

May 4, 2022

- Present plan documents to the full Board and public at the Community Forum.
- Collect Feedback from the Board and Community

May 18, 2022

- Revise the plan based on Community Forum feedback.
- Seek Board adoption of the plan at the business meeting.
- Seek Board approval of the projects to develop a scope and budget and begin planning for FY 24 at the business meeting.

June 15, 2022

- Discuss a possible transfer from the District General Fund Balance to the Capital Reserve Fund to meet the needs in the Five-year Capital Improvement Budget.
- Develop a one-page summary for each project using the scope and budget completed for each of the projects approved for the summer of 2023.

**Washington Central Unified Union School District  
Capital Improvement Plan  
FY 2023 - FY 2027**

**Adopted by WCUUSD Schoolboard May XX, 2022**

Prepared for the WCUUSD by Susanne D. Gann, Business Administrator, Chris O'Brien, Director of Facilities, William Ford, WF Project Inspections

Input received from the Washington Central Leadership Team

## **THE DISTRICT'S MOTIVATION AND INSPIRATION**

---

**Mission Statement:** The Washington Central Unified Union School District exists to nurture and inspire in all students the passion, creativity, and power to contribute to their local and global communities.

**Introduction:** The Washington Central Unified Union School District (the District), formed in 2019 with the six schools located in the towns of Berlin, Calais, Middlesex, East Montpelier, and Worcester. The District consists of five elementary schools, one middle/high school and one office for centralized services. In 2020, the District created a reserve fund to support necessary capital improvements and replacement projects for the District buildings and grounds.

The buildings and grounds for the District are the physical foundation for providing services to students. In order to maintain the District buildings and grounds effectively and efficiently, the District must plan capital improvement projects proactively while being mindful of resource constraints. The District considers maintaining high quality educational buildings and grounds an important factor in creating a sense of safety and well-being, pride in our students and improving educational outcomes. Improvements to the physical environment, translate to an increased sense of culture, and community connection for faculty, staff and students. Capital planning processes the District implements to maintain the quality of those buildings and grounds will support the overall District goals and Student Learning Outcomes.

**Advantages of a Capital Improvement Plan:** The District has identified many advantages to adopting a Capital Improvement Plan that undergoes annual review and revision. Those advantages include:

1. The evaluation of all buildings and grounds to determine if they still provide the appropriate environment to deliver educational services to students.
2. The Development of an understandable and reliable process for measuring the condition of buildings and grounds, including functional performance standards.
3. The identification of mandated safety requirements or professional standards to help identify projects for buildings and grounds.
4. The establishment of a prioritization process for evaluating capital requests on the basis of needs and costs, ensuring equitable distribution of community resources among each of the District schools.
5. The provision of a basis to coordinate capital improvement projects to avoid or mitigate impacts on District facilities or services and to combine projects in a manner that best benefits the District.
6. The development of a communications plan for public participation and stakeholder involvement in order to explain capital needs, options and strategies and to collect feedback. This should allow the District to effectively communicate

## Washington Central Unified Union School District Capital Improvement Plan FY 2023 - FY 2027

the impact to service levels or current asset levels in the event a project does not proceed. This should ensure that capital projects deliver the expected and desired outcomes and adequate stakeholder support for the investment.

7. The identification of a process for incorporating input and participation in planning for capital improvements from major stakeholders and the general public, creating a transparent budgetary process.
8. The collection of information to support projections for future revenues and expenditures allocated to capital improvement projects.
9. The stabilization in capital expenditures by planning for major purchases or improvements considering asset replacement planning.
10. The consideration of capital needs as a whole, balancing fiscal capacity, planning for debt issuance, and understanding the impact on reserves and operating budgets.
11. The strengthening of the District's borrowing position by demonstrating sound fiscal management. A properly prepared capital plan is essential to the future financial health of the District and continued delivery of services to students.

The Capital Improvement Plan provides a list of the capital projects to be undertaken during the next five fiscal years and estimates the cost for each project, identifying how each project will be funded. Year one of the Capital Improvement Plan is the proposed capital budget for the next fiscal year. It is a working document intended to provide guidance for the District's future decisions on capital projects.

The Capital Improvement Plan is a tool to use in conjunction with other District planning documents such as the Continuous Improvement Plan and Implementation Report. The District shall assess whether current facilities are adequate to serve the current and future needs of the District, accounting for enrollment trends. The Capital Improvement Plan then identifies the scheduling and funding of projects over the course of the plan.

### **DEFINITION OF A CAPITAL IMPROVEMENT PROJECT**

---

In order to provide for the proper control and conservation of the District's buildings and grounds, as well as proper accounting for financial reporting purposes, the District shall maintain an inventory of capital assets used in the operation of the district's activities and implement an asset replacement schedule.

A capital asset:

- Is tangible and complete. Construction in progress is capitalized but not depreciated until construction is completed;
- Is a major expenditure that has a gross cost or fair market value of at least \$5,000, and
- Has a useful life of at least five years or more or
- Is any project that requires bond financing.

## Washington Central Unified Union School District Capital Improvement Plan FY 2023 - FY 2027

A Capital Improvement Project can be identified as:

- A physical betterment or improvement to current buildings or grounds, either when first constructed or replaced; or
- Any preliminary studies and surveys relating to any physical betterment or improvement to the District's buildings or grounds; or
- Buildings
- Land or rights in land (grounds); or
- Any combination of these.

Capital assets acquired through donation will be recorded at their estimated fair market value on the date of donation and capitalized according to the criteria above. Annual Depreciation will be charged in equal amounts over the estimated useful lives of all capital assets.

Examples of capital improvement projects include:

- Building or land acquisition
- Major building or facility renovations and repairs
- Drainage infrastructure
- Field improvements

### STAKEHOLDER ROLES

---

The various stakeholders in the school district must collaborate to prepare a Capital Improvement Budget that best meets the operational and financial needs of the District.

**Parent or other Member of the Community** – may propose a capital improvement project to a Building Administrator.

**Member of the Student Body or Student Organization** – may propose a capital improvement project to a Building Administrator.

**Department Heads / Maintenance Leads** – may propose a capital improvement project to a Building Administrator.

**Building Administrator** – may complete a Capital Project Request Form (Appendix A) for a capital improvement project. Building Administrators should complete this form with the Director of Facilities.

**Director of Facilities** – may complete a Capital Project Request Form (Appendix A) for a capital improvement project. The Director of Facilities should complete this form with a Building Administrator. The Director will conduct an informal needs assessment to identify and prioritize the proposed project. The Director will assist in developing a clear description of the project, define the reason for the project, select priority reasons, and identify an initial placement in the budget schedule and an estimated budget for the



## **Washington Central Unified Union School District Capital Improvement Plan FY 2023 - FY 2027**

project. The Director of Facilities holds a key role in identifying issues of inequity and access in the school environments. When issues of inequity across the District arise, the Director of Facilities will bring the issue to the WCLT for collaboration and decision-making. The Director of Facilities and Building Administrator will submit all completed Capital Improvement Project Requests to the Business Administrator for review.

**Business Administrator** - will facilitate the development of a Capital Improvement Plan and Five-year Capital Improvement Budget, collaborating with all of the various stakeholders in the process. The Business Administrator will be responsible for shepherding a Capital Improvement Project Request through the various stages of the review process and adding it to the Five-year Capital Improvement Budget once approved by the WCLT. The Business Administrator is responsible for establishing accounts and budgets for projects in any fiscal year and accounting for the Capital Reserve Fund and providing regular reports to the District Board on the Five-year Capital Improvement Budget and Capital Reserve Fund balance.

The Business Administrator will review any Capital Improvement Project Requests, ask questions, provide feedback and return the request to the Building Administrator and Director of Facilities for revision if necessary. The Business Administrator will submit all completed Capital Improvement Project Requests to the Superintendent for review and will update the Five-year Capital Improvement Budget annually, prior to Finance Committee review, based upon requests approved by the WCLT.

**Superintendent** – will review any Capital Improvement Project Requests, ask questions and provide feedback and return the request to the Business Administrator for revision if necessary. The Superintendent may recommend the project for review by the Washington Central Leadership Team (WCLT).

**Washington Central Leadership Team (WCLT)** – will function as a capital improvement program review committee for the District. The WCLT will review the project, ask questions, provide feedback and return the request to an earlier stage in the review process if necessary. The WCLT may recommend the project for review by the WCUUSD Finance Committee for inclusion in the Five-year Capital Improvement Budget.

**WCUUSD Finance Committee** - will function as a capital improvement program review committee for the District. The Committee will review the project, ask questions, provide feedback and return the request to an earlier stage in the review process, if necessary and may recommend the project for review by the WCUUSD School Board. The Finance Committee will also be responsible for developing and recommending the Capital Improvement Plan and Five-year Capital Improvement Budget to the WCUUSD School Board.

**WCUUSD School Board** – will review the Five-year Capital Improvement Budget annually. The WCLT will provide the School Board with detailed information on any newly added projects. The Board will ask questions, provide feedback and return the

## **Washington Central Unified Union School District Capital Improvement Plan FY 2023 - FY 2027**

plan to the Superintendent for revision if necessary. The Board will host a Community Forum for the public to ask questions and provide feedback. It is the responsibility of the Board to adopt the final Capital Improvement Plan and Five-year Capital Improvement Budget. The Board will review the Capital Improvement Plan and Five-year Capital Improvement Budget annually and approve the use of Capital Reserve funds when the project scope and budgets are determined. The Board also awards bids to vendors.

### **COMMUNICATION PLAN**

---

The District will clearly communicate project benefits, costs, impacts, and schedules and at a level of detail appropriate for the audience. The District will present information clearly and avoid using communications to sell or unnecessarily advocate for any project. Information will be transparent and accurate, setting clear expectations.

The District will review and update the Capital Improvement Plan and Five-year Capital Improvement Budget annually. The initial review will be completed by the Business Administrator and Director of Facilities every March, with a recommendation brought to the WCLT for approval in April. The WCLT will make a recommendation to the Finance Committee in April, and the full Board at the May Community Forum, where public feedback will be received. The Board will request changes to the plan and budget. The Superintendent will direct members of the WCLT to make the changes as directed by the Board, and bring the final Capital Improvement Plan and Five-year Capital Improvement Budget to the Board's second meeting in May for them to approve and authorize the scope and budget development for projects designated for completion in the following fiscal year.

The Board will use the WCUUSD website; school-sanctioned Facebook and Instagram pages; school newsletters and the local Front Porch Forums to post information regarding the Capital Improvement Plan and Five-year Capital Improvement Budget. The Board will reach out to the Friends of Washington Central to invite them to the Community Forum and provide them with a copy of the plan each year in advance of the Community Forum.

During the development of the General Fund Operating Budget, the Board will explain the process for developing the Capital Improvement Plan and Five-year Capital Improvement Budget, to explain the importance of budgeting an annual transfer to the Capital Reserve Fund.

### **FUNDING SOURCES**

---

**Capital Reserve Fund:** The District has authorized a reserve fund, for funding necessary capital improvement/replacement projects. The WCUUSD School Board includes funding in the annual general fund budget for transfers to the Capital Reserve

## Washington Central Unified Union School District Capital Improvement Plan FY 2023 - FY 2027

Fund for approval by the voters of the District. In FY 2022-23 that amount is \$880,000. It is recommended that this amount be set each year to adequately reserve funds for projects identified in the Five-year Capital Improvement Budget. As debt is retired, the District will transition the amount budgeted for debt service payments to increase the amount transferred to the Capital Reserve Fund.

**State and Federal Grants:** State and federal funding may become available from time to time for funding capital improvement projects. The Business Administrator or Superintendent shall explore possible uses of state and federal funding as identified by any Stakeholder.

**Construction Bond Initiative:** As a government entity, the District may identify the need to plan for debt issuance to fund capital improvement projects. If bond financing is used, the bond initiative must be reviewed and approved by the Board before it is placed on the ballot for approval by the voters. Cost estimates developed during the planning process will be used to determine the size of the bond initiative.

### **PRIORITIZING CAPITAL PROJECTS**

---

In order to identify which capital projects should be included in the Capital Improvement Plan, the following process will be used to review and establish their priority. Capital projects will be evaluated based on the criteria below to assess the need and readiness of the project for incorporation into the plan.

**Priority 1:** Legal requirements and/or mandates, contractual obligation, physical access to learning for all students; health, safety, security needs and failure of existing capital assets.

**Priority 2:** End of useful life, prolong facility life, energy efficiency, improve the quality of existing infrastructure and enhance the learning environment. If State or Federal grant funds or private funds that would meet at least 50% of the project cost are available to assist in funding the project or asset.

**Priority 3:** Expanded service, program accommodations, aesthetic improvements, State or Federal grant funds or private funds that would meet less than 50% of the project cost are available to assist in funding the project or asset.

The District has completed a baseline assessment to identify the capital improvement project needs, determined the financial impact, and prioritized capital projects at each school and the central office building for the next five years. The assessment includes a financial plan that identifies estimated costs and the proposed year of completion for each project. The District has also developed an initial asset replacement schedule and Multi-year Capital Improvement Budget for the next 25 years, based upon the anticipated life of current capital assets. This is a living document, and development will continue and refine in the next 1- 3 years.

## **CAPITAL ASSET MANAGEMENT**

---

The District plans to develop a capital asset management process over the course of the next year, to help assess asset replacement needs, and categorize based upon priorities 1 - 3 identified above. This will include regular inspection of the facilities by custodians, lead maintenance personnel and the Director of Facilities and will include condition and service reliability.

In the next year, the District will identify a facilities management software and implement use of the software for managing all requests for maintenance and repairs on assets. Maintenance and repair reports made through the software will be utilized to track data on frequency of maintenance on each asset as well as the date of last service. This information will be used in assessing asset replacement needs.

## **INDIVIDUAL CAPITAL PROJECT DETAIL**

---

Once a project is prioritized and placed in a year for completion, preliminary revenue and expenditure estimates will be developed in order to include the project in the Five-year Capital Improvement Budget. The District will request architectural or engineering plans to develop a detailed scope and budget for the projects in the next annual budget and incorporate the project into the timetable for completion of the project. The scope of the project should include any necessary plans or diagrams, expenditure estimates and projected offsetting available revenues.

## **CAPITAL PROJECT MONITORING AND REPORTING**

---

The Capital Improvement Plan and Five-year Capital Improvement Budget will be reviewed annually by the WCLT and Finance Committee before the Board approves it, Projects over \$40,000 will be awarded by the Board through the bid process. The Business Administrator will provide the Board an accounting of the balance in the Capital Reserve Fund in April, July and December, with the official year-end accounting in December from the accounting firm hired to do the annual financial audit.

Prior to the start of school each year, and again upon project completion, the Director of Facilities and Business Administrator will provide the WCLT, Finance Committee and Board a progress report for each open Capital Improvement Project. Bond attorneys and financial advisers also need to be informed periodically of the progress of projects using debt funds. See the Annual Timeline for Capital Improvement Projects for anticipated timing for financial updates and progress reports (Appendix B).

**Washington Central Unified Union School District  
Capital Improvement Plan FY 2023 - FY 2027**

**REFERENCES**

---

Allison, Gregory S. and Johnson, Frank. Financial Accounting for Local and State School Systems: 2014 Edition. March 2015. U.S. Department of Education.

Best Practices, Capital Budget Presentation. September 28, 2018. Government Finance Officers Association. <https://www.gfoa.org/materials/capital-budget-presentation>

Capitalization Policy. Revised 2021. Vermont Association of School Business Officials (VASBO). <https://www.vasbo.net/grants-mgmt>

Town of Woodstock Capital Improvement Plan FY 2023 – FY 2028. January 2022. Town of Woodstock, VT.

**Washington Central Unified Union School District  
Capital Project Request**

**School/Building:** \_\_\_\_\_

**Submitted By:** \_\_\_\_\_ **Date Submitted:** \_\_\_\_\_

**Project:** \_\_\_\_\_

**Project Description:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Basis of Request (check all that apply):**

<b>Priority 1:</b>		<b>Priority 2:</b>		<b>Priority 3:</b>	
Legal Requirement	<input type="checkbox"/>	End of Useful Life	<input type="checkbox"/>	Expanded Service	<input type="checkbox"/>
Health/Safety/Security	<input type="checkbox"/>	Prolong Facility Life	<input type="checkbox"/>	Program Accomodation	<input type="checkbox"/>
Failure of Existing	<input type="checkbox"/>	Energy Efficiency	<input type="checkbox"/>	Other	<input type="checkbox"/>

**Additional Comments:** \_\_\_\_\_

\_\_\_\_\_

**ESTIMATED EXPENDITURES BY FISCAL YEAR**

Project Cost & Schedule	Previously Reserved	FY 24	FY 25	FY 26	FY 27	FY 28	FY 29	FY 30	FY 31
Planning & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land & Easements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Anticipated Financing	Amount	Percent
General Fund	\$ -	0%
Equipment Reserve	\$ -	0%
Capital Fund	\$ -	0%
Federal Grant	\$ -	0%
State Grant	\$ -	0%
Other	\$ -	0%
<b>Total</b>	<b>\$ -</b>	<b>0%</b>

Reviewed by:	Date	Initials
Building Administrator		
Director of Facilities		
Business Administrator		
Superintendent		

Administrators should complete this form with the WCUUSD Director of Facilities before submission to the Business Administrator.

Washington Central Unified Union School District  
Annual Timeline for Capital Improvement Projects

Responsible Person/Team	January	February	March	April	May	June	July	August	September	October	November	December
<b>Director of Facilities</b>	Work with Building Administrators to complete a Capital Project Request Sheet for any new projects that they want added to the Capital Improvement Budget.	Capital Project Request Sheets due to Business Administrator, no later than February 15th.	Review Capital Improvement Project Plan and Budget with the Business Administrator and prepare recommendation for the WCLT.					Provide the WCLT, Finance Committee and Board a progress report for each open project.				
<b>Project Manager</b>	Bid documents out to invited list no later than second week of January to allow three weeks before bid opening for next fiscal year.	Bid opening (end of) first week of February for next fiscal year.	Execute contract and start submittal process for next fiscal year.	Submittal process, order long lead items for next fiscal year.	Submittal process, order long lead items for next fiscal year.	1. Construction duration for next fiscal year. 2. Hire engineer for projects requiring the year for planning (2 fiscal years out).	1. Construction duration for current year. 2. Engage architect to scope and budget projects for the next fiscal year.	Construction duration for current year.	Close out O&M manuals, submit final invoice for payment for current year projects.	1. Close out O & M manuals, submit final invoice for payment for current year projects. 2. Define prequalification requirements, solicit interest, review submissions, select bidders for projects greater than \$500,000 for next fiscal year.		1. Prequalified bidders receive bid documents for projects greater than \$500,000 for next fiscal year. 2. Design development, plans, bid documents completed for next fiscal year.
<b>Architects &amp; Engineers</b>						Scope and budget projects for the next fiscal year.	Scope and budget projects for the next fiscal year.		1. Establish eligibility and criteria for prequalifying vendors for projects greater than \$500,000 for next fiscal year. 2. Design development, plans, bid documents prepared for next fiscal year.	Design development, plans, bid documents prepared for next fiscal year.	Design development, plans, bid documents prepared for next fiscal year.	Design development, plans, bid documents completed for next fiscal year.

Washington Central Unified Union School District  
Annual Timeline for Capital Improvement Projects

Responsible Person/Team	January	February	March	April	May	June	July	August	September	October	November	December
<b>Business Administrator</b>	<p>1. Update fixed asset list for completed projects.</p> <p>2. Submit bid waivers to AOE for projects not receiving 3 bids.</p>	<p>1. Prepare Summary Report for the Finance Committee / Board to award bids.</p> <p>2. Submit bid waivers to AOE for projects not receiving 3 bids.</p> <p>3. Review Capital Project Requests, return for revision or forward to Superintendent for review.</p>	<p>1. Review Capital Improvement Project Plan and Budget with the Director of Facilities and prepare recommendation for the Superintendent.</p>	<p>Report capital fund balance to Board.</p>			<p>1. Update fixed asset list for completed projects.</p> <p>2. Report capital fund balance to Board.</p>	<p>Provide the WCLT, Finance Committee and Board a progress report for each open project.</p>	<p>Set up accounts and budgets for projects in next fiscal year.</p>			<p>Report capital fund balance to Board.</p>
<b>Superintendent</b>			<p>Review Capital Improvement Project Plan and Budget with the Business Administrator and prepare recommendation for the WCLT.</p>									
<b>WCLT</b>	<p>Building Administrators will work with the Director of Facilities to complete a Capital Project Request Sheet for any new projects that they want included in the update to the Capital Improvement Budget.</p>	<p>Capital Project Requests due to Business Administrator, no later than February 15th.</p>		<p>Review Capital Improvement Project Plan and Budget and approve recommendation for the Board.</p>								
<b>Board</b>		<p>Award bids for next fiscal year.</p>			<p>1. Review Capital Improvement Project Plan and Budget at Community Forum. Solicit community feedback.</p> <p>2. Approve Capital Improvement Project Plan and authorize the scope and budget development for next fiscal year.</p>			<p>Approve scope and budget on projects for the next fiscal year.</p>				



Washington Central Unified Union School District  
Five-year Capital Improvement Budget Version 1  
FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Storm Water	U-32	\$ 414,896	\$ -	\$ -	\$ -	\$ -	\$ -
AHU Updates	U-32	\$ -	\$ 341,250	\$ -	\$ -	\$ -	\$ -
Roof Replacement	U-32	\$ -	\$ 337,488	\$ -	\$ -	\$ -	\$ -
Security - Card / Camera System	Calais, Doty, EMES,	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Bathroom - Partitions*	U-32	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Bathrooms - ADA compliant *	Rumney	\$ -	\$ 107,500	\$ -	\$ -	\$ -	\$ -
Soft costs on Combined Projects*	Multiple	\$ -	\$ 88,725	\$ -	\$ -	\$ -	\$ -
Scoreboards - Field Hockey, Softball, Baseball and electrical*	U-32	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Bathrooms - sinks*	U-32	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Softball Dugouts	U-32	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ 34,500	\$ -	\$ -	\$ -	\$ -
Ventilation - Kindergarten*	Calais	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Counters/Sinks*	Rumney	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Door Hardware*	Doty	\$ -	\$ 12,400	\$ -	\$ -	\$ -	\$ -
ADA access to rear entrance / exit*	Berlin	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Field Hockey Field Refurbishment	U-32	\$ -	\$ 114,077	\$ -	\$ -	\$ -	\$ -
Additional Funds Approved for Combined Projects	Multiple	\$ -	\$ 174,259	\$ -	\$ -	\$ -	\$ -
Paving - Parking Lot & Sidewalks	U-32	\$ -	\$ -	\$ 1,613,194	\$ -	\$ -	\$ -
Security - Card / Camera System	Berlin, U-32	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
Fields - refurb Baseball field	U-32	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Playground	Berlin	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Exit/Entrance - playground hcp access, on grade landings/ramps	Doty	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Playground - entrance canopy at primary wing under eaves	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Boiler - woodchip replacement	Calais	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Boiler - woodchip replacement	E. Montpelier	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Door - Exterior replacement	U-32	\$ -	\$ -	\$ 120,000	\$ -	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ 34,500	\$ -	\$ -	\$ -
HVAC - AHU Damper Replacement, currently not adjustable	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Boiler room - equipment, expansion tank, day tank, pumps, etc.	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Hot water cross connection, eliminate hot water from cold taps	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Water Heater - replace in boiler room, high risk if fails	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Sound System - Gym, upgrade	E. Montpelier	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Fire Alarm Panel update	Berlin	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -

Washington Central Unified Union School District  
Five-year Capital Improvement Budget Version 1  
FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Bathrooms - Lobby, renovate and make accessible	Calais	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Doors - Interior security barrier, second set of controlled doors	Doty	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Drainage - Site pooling water in front of building	Doty	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ 34,500	\$ -	\$ -
Door - Exterior, replace at kitchen/music room corridor	Calais	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Windows - glazing, broken seals becoming more frequent	Calais	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Doors - hardware, security function on CR doors, closers	Rumney	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Doors - Lobby, frame, hardware	Rumney	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Stairs - Atrium, repair broken nosings, failure of existing	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Mech controller replacement	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Boiler - Circulator pump replace #1	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Building envelope, siding, insulation, windows, painting	Rumney	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
HVAC - Energy Recovery Unit (ERU) 20 year upgrade	U-32	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
Utility Infrastructure Demolition, well, woodchip bunker	Berlin	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Flooring - Gym, current VCT in adequate condition	Calais	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Doty	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	E. Montpelier	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Rumney	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Grease interceptor, for kitchen pot sink	Doty	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ -	\$ 34,500	\$ -
Water Service Entrance, Extend 4" service into building	Berlin	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Paving and sealing, walkways, basketball court	Calais	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Wall - Exterior, seating repair/replace	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Storage shed, replace containers	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Flooring - main office carpet	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Lighting retrofit, ongoing conversion to LED	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,500
Electrical phase protection to be available for quick replacement	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Wall - Exterior panels, repair damaged panels	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Flooring - weight room	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Ice Maker - replace	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Washington Central Unified Union School District  
 Five-year Capital Improvement Budget Version 1  
 FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
operable CR partitions, some repairs required	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
recessed walk-off grate, replace inserts	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
HVAC - replace AC in Main Office	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
HVAC - VFD drive replacement	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Total</b>		\$ 414,896	\$ 1,822,199	\$ 3,082,694	\$ 619,500	\$ 1,409,500	\$ 1,039,500

Capital Fund Balance	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Beginning Capital Fund Balance	\$ 3,817,378	\$ 3,461,699	\$ 2,532,278	\$ 245,335	\$ 485,396	\$ (87,042)
Plus General Fund Reserve for Capital Projects	\$ 725,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000
Plus Interest Income	\$ 19,500	\$ 12,778	\$ 8,231	\$ (1,854)	\$ (653)	\$ (3,515)
Plus Grant Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Fund Balance & Revenues	\$ 4,561,878	\$ 4,354,477	\$ 3,420,510	\$ 1,123,481	\$ 1,364,743	\$ 789,443
Less Budget and Expended To Date	\$ 1,100,178	\$ 1,822,199	\$ 3,082,694	\$ 619,500	\$ 1,409,500	\$ 1,039,500
Less 3% Inflationary Factor on Future Projects	\$ -	\$ -	\$ 92,481	\$ 18,585	\$ 42,285	\$ 31,185
Projected Ending Capital Fund Balance	\$ 3,461,699	\$ 2,532,278	\$ 245,335	\$ 485,396	\$ (87,042)	\$ (281,242)
Less East Montpelier Capital Reserve Funds	\$ 906,035	\$ 886,035	\$ 616,035	\$ 616,035	\$ 616,035	\$ 616,035
<b>Projected Capital Fund Balance Available for Future Projects</b>	\$ 2,555,664	\$ 1,646,243	\$ (370,700)	\$ (130,639)	\$ (703,077)	\$ (897,277)

Washington Central Unified Union School District  
Five-year Capital Improvement Budget Version 2  
FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Storm Water	U-32	\$ 414,896	\$ -	\$ -	\$ -	\$ -	\$ -
AHU Updates	U-32	\$ -	\$ 341,250	\$ -	\$ -	\$ -	\$ -
Roof Replacement	U-32	\$ -	\$ 337,488	\$ -	\$ -	\$ -	\$ -
Security - Card / Camera System	Calais, Doty, EMES,	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Bathroom - Partitions*	U-32	\$ -	\$ 130,000	\$ -	\$ -	\$ -	\$ -
Bathrooms - ADA compliant *	Rumney	\$ -	\$ 107,500	\$ -	\$ -	\$ -	\$ -
Soft costs on Combined Projects*	Multiple	\$ -	\$ 88,725	\$ -	\$ -	\$ -	\$ -
Scoreboards - Field Hockey, Softball, Baseball and electrical*	U-32	\$ -	\$ 59,000	\$ -	\$ -	\$ -	\$ -
Bathrooms - sinks*	U-32	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -
Softball Dugouts	U-32	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ 34,500	\$ -	\$ -	\$ -	\$ -
Ventilation - Kindergarten*	Calais	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Counters/Sinks*	Rumney	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Door Hardware*	Doty	\$ -	\$ 12,400	\$ -	\$ -	\$ -	\$ -
ADA access to rear entrance / exit*	Berlin	\$ -	\$ 6,000	\$ -	\$ -	\$ -	\$ -
Field Hockey Field Refurbishment	U-32	\$ -	\$ 114,077	\$ -	\$ -	\$ -	\$ -
Additional Funds Approved for Combined Projects	Multiple	\$ -	\$ 174,259	\$ -	\$ -	\$ -	\$ -
Paving - Parking Lot & Sidewalks	U-32	\$ -	\$ -	\$ 1,613,194	\$ -	\$ -	\$ -
Security - Card / Camera System	Berlin, U-32	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -
HVAC - VFD drive replacement	U-32	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
HVAC - AHU Damper Replacement, currently not adjustable	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Mech controller replacement	U-32	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Boiler - Circulator pump replace #1	U-32	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
HVAC - Energy Recovery Unit (ERU) 20 year upgrade	U-32	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ 45,000	\$ -	\$ -	\$ -
Fields - refurb Baseball field	U-32	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -
Playground	Berlin	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Exit/Entrance - playground hcp access, on grade landings/ramps	Doty	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Playground - entrance canopy at primary wing under eaves	Doty	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Boiler - woodchip replacement	Calais	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Boiler - woodchip replacement	E. Montpelier	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Door - Exterior replacement	U-32	\$ -	\$ -	\$ -	\$ 120,000	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ 34,500	\$ -	\$ -
Boiler room - equipment, expansion tank, day tank, pumps, etc.	Doty	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -

Washington Central Unified Union School District  
Five-year Capital Improvement Budget Version 2  
FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Hot water cross connection, eliminate hot water from cold taps	Doty	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Water Heater - replace in boiler room, high risk if fails	Doty	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Sound System - Gym, upgrade	E. Montpelier	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Fire Alarm Panel update	Berlin	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Bathrooms - Lobby, renovate and make accessible	Calais	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Doors - Interior security barrier, second set of controlled doors	Doty	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Drainage - Site pooling water in front of building	Doty	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ 34,500	\$ -	\$ -
Door - Exterior, replace at kitchen/music room corridor	Calais	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Windows - glazing, broken seals becoming more frequent	Calais	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Doors - hardware, security function on CR doors, closers	Rumney	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Doors - Lobby, frame, hardware	Rumney	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Stairs - Atrium, repair broken nosings, failure of existing	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Building envelope, siding, insulation, windows, painting	Rumney	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Utility Infrastructure Demolition, well, woodchip bunker	Berlin	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Flooring - Gym, current VCT in adequate condition	Calais	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Doty	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	E. Montpelier	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Rumney	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ 45,000	\$ -
Grease interceptor, for kitchen pot sink	Doty	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ -	\$ 34,500	\$ -
Water Service Entrance, Extend 4" service into building	Berlin	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Paving and sealing, walkways, basketball court	Calais	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Wall - Exterior, seating repair/replace	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000
Storage shed, replace containers	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Flooring - main office carpet	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Lighting retrofit, ongoing conversion to LED	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,500
Electrical phase protection to be available for quick replacement	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Wall - Exterior panels, repair damaged panels	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Flooring - weight room	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000

Washington Central Unified Union School District  
 Five-year Capital Improvement Budget Version 2  
 FY 2022-2023 through FY 2026-2027

Project Description	Building	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Ice Maker - replace	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
operable CR partitions, some repairs required	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
recessed walk-off grate, replace inserts	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
HVAC - replace AC in Main Office	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Total</b>		<b>\$ 414,896</b>	<b>\$ 1,822,199</b>	<b>\$ 2,288,194</b>	<b>\$ 1,684,000</b>	<b>\$ 1,159,500</b>	<b>\$ 1,019,500</b>

Capital Fund Balance	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027
Beginning Capital Fund Balance	\$ 3,817,378	\$ 3,461,699	\$ 2,532,278	\$ 1,403,570	\$ 551,863	\$ 236,732
Plus General Fund Reserve for Capital Projects	\$ 725,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000	\$ 880,000
Plus Interest Income	\$ 19,500	\$ 12,778	\$ 8,231	\$ 2,813	\$ (846)	\$ (2,422)
Plus Grant Funding	\$ -	\$ -	\$ 339,900	\$ -	\$ -	\$ -
Subtotal Fund Balance & Revenues	\$ 4,561,878	\$ 4,354,477	\$ 3,760,410	\$ 2,286,383	\$ 1,431,017	\$ 1,114,310
Less Budget and Expended To Date	\$ 1,100,178	\$ 1,822,199	\$ 2,288,194	\$ 1,684,000	\$ 1,159,500	\$ 1,019,500
Less 3% Inflationary Factor on Future Projects	\$ -	\$ -	\$ 68,646	\$ 50,520	\$ 34,785	\$ 30,585
Projected Ending Capital Fund Balance	\$ 3,461,699	\$ 2,532,278	\$ 1,403,570	\$ 551,863	\$ 236,732	\$ 64,225
Less East Montpelier Capital Reserve Funds	\$ 906,035	\$ 886,035	\$ 841,035	\$ 721,035	\$ 721,035	\$ 721,035
<b>Projected Capital Fund Balance Available for Future Projects</b>	<b>\$ 2,555,664</b>	<b>\$ 1,646,243</b>	<b>\$ 562,535</b>	<b>\$ (169,172)</b>	<b>\$ (484,303)</b>	<b>\$ (656,810)</b>