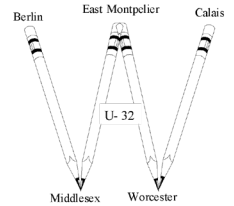


Washington Central Unified Union School District

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
5.13.25
8:30-9:30 AM
Central Office
1130 Gallison Hill Rd.
Montpelier, VT**

Virtual Meeting Information

<https://tinyurl.com/5dxwkp7x>

Meeting ID: 847 4366 7122

Password: 910162

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

Virtual Only

1. Call to Order
2. Approve Minutes of 4.8.25-pg. 3
3. Informational Reports
 - 3.1. Monthly Reflections - pg. 6
4. Discussion/Action
 - 4.1. FY 2024-25 Financial Update
 - 4.2. Accept Annual Fiscal Management Questionnaire – pg. 10
 - 4.3. Authorize Superintendent to Sign Contracts and Accept Grants for WCUUSD – pg. 11
 - 4.4. Blanket Authorization for Board Warrants / Check Orders – pg. 12
 - 4.5. Review Capital Improvement Project Plan and Multi-year Budget - pg. 15
5. Future Agenda Items
 - 5.1. Annual Bid Award for the Revenue Anticipation Note and Investments
 - 5.2. Next Regular Meeting: June 10, 2025

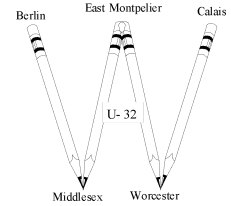
WCUUSD Board Norms - Adopted November 18, 2020

- **Public input** –Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen and ask clarifying questions. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the issue be added to a future agenda.
- **Community dialogue** – The board may periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **All voices will be heard** – Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation.
- **Reflection** –To allow time for reflection, the chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Role of the board** – At the end of each board meeting reflect on whether the board remained focused on its policy-making and oversight role during the meeting, rather than operational details that are the responsibility of leadership team.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, celebrate successes.

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WCUUSD Finance Committee Meeting 4.7.25 8:30-9:30 AM Central Office 1130 Gallison Hill Rd Montpelier, VT Virtual

Present: Steven Dellinger-Pate, Susanne Gann, Ursula Stanley, Zach Sullivan, Flor Diaz Smith, Chris O'Brien, Daniel Keeney, Becca Tatistcheff

Others: John Boulay, Heather Hunter (RHR Smith)

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:37 a.m.
2. **Approve the minutes of 2.11.25:** Zach Sullivan moved to approve the minutes of 2.11.25. Ursula Stanley seconded and the motion passed.

3. Informational Reports

3.1. Monthly Reflections: Susanne provided a written report highlighting work in the finance department.

The District was recently awarded additional funds through the Fresh Fruit and Vegetable grant from the state Child Nutrition Program, to increase the total funding to \$25,425. She thanked Ron Scholtz, Food Service Director, for his work on applying for these grants and supporting the schools as they implement the FFV programming. She advised that the Leadership Team explored pursuing the Farm to School Grant for next year but decided not to proceed at this time. The district is currently utilizing the Local foods Incentive Grant and the fresh Fruits and Vegetables Grant to increase the use of local/fresh foods in the food service programs. Currently the District does not have enough staffing to fully develop a farm to school program but may explore it in the future.

Turtle Island has visited Doty, Berlin and Calais to determine if any of those facilities meet the property requirements for their program relocation, as outlined on the Turtle Island

website. Turtle Island would like to continue to explore leasing space in the Doty Elementary School building to house a portion of their program. This is an opportunity to work with an organization that provides a valuable service to the community and would ensure the use of the Doty facility in a manner that aligns with multiple action steps from District Goal #3 identified in the strategic plan:

- WCUUSD leaders will propose a financially sustainable configuration plan that supports the curriculum and culture goals
- WCUUSD leaders will create and strengthen existing connections between families, students, and communities

Some other highlights included preparing employee contracts for issuance, processing several financial reports, processing year-end purchasing requests, closing out capital improvement projects for 2024, and preparing for 2025 projects.

4. Discussion/Action

4.1. Review and Accept the Final FY 2024-2025 Audit Report: John Boulay and Heather Hunter from RHR Smith gave an overview of the Audit report for the District for 2023-24. Heather Hunter spoke about the new Quality standards that are used for audit purposes. Some discussion about policies and changes may be coming forward. **Daniel Keeney moved to recommend that the Board accept the audited financial statements for the Washington Central Unified Union School District for the year ended June 30, 2024 from RHR Smith & Company. Ursula Stanley seconded and the motion passed.**

4.2. Award 2025 District-Wide Combined Construction Project Contract: A memo was provided outlining the bids that were received for the project. The request for bid proposals was sent to eight contractors. On March 26, the District received bid proposals from E.F. Wall & Associates and Farrington Construction Co. Chris O'Brien, Bill Ford, John Hemmelgarn, and Polly Wheeler reviewed the bids in preparation for bringing a recommendation to the Board. The anticipated timeline for the project based upon the bid documents is a construction start date of June 20. WCUUSD 2025 Combined Construction Project Contract completion would be no later than August 22. The District is not required to request a bid waiver, as the public bid law removed that requirement as of July 1, 2024. The low bid submitted by Farrington Construction exceeds the initial cost estimate for construction by \$330,276. The District can choose to complete the project in phases over multiple years; however, this is not recommended. Deferring portions of the project now will likely result in increased costs in the future. Several capital improvement projects from 2025 have not utilized the contingency funds previously set aside. These funds can now be utilized to increase the allocation of capital reserve funds to complete all of the projects in the Combined Construction Project.

Zach asked about the contingency amount being 5% when in the past, it has been 10%. Susanne explained that's because it is a solid bid and they were comfortable cutting the contingency back. There was some discussion about the projects that are planned.

Ursula Stanley moved to recommend that the Board increase the allocation of capital funds to the WCUUSD 2025 Combined Construction Project by \$330,276 and award the contract to Farrington Construction Co., Inc. in an amount not to exceed \$1,038,896. Zach Sullivan seconded, and the motion passed.

5. Future Agenda Items

- 5.1. Next Regular Meeting: May 13, 2025
- 5.2. FY 2024-25 Financial Update
- 5.3. Accept Annual Fiscal Management Questionnaire
- 5.4. Blanket Authorization for Board Warrants/Check Orders
- 5.5. Annual Bid Award for the Revenue Anticipation Note and Investments
- 5.6. Review Capital Improvement Project Plan and Multi-Year Budget
- 5.7. Farm to School /Community Schools Team
- 5.8. Fund Balance Guidance

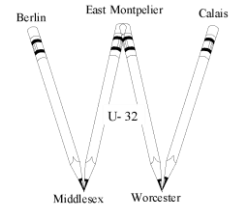
6. Adjourn: The meeting adjourned by consensus at 9:26 a.m.

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Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Monthly Reflections
DATE: May 9, 2025

On Wednesday April 30th the main septic line that services about 75% of U-32 backed up into the facility's floor sink drain down in the tunnel by the elevator. We called a local septic service and they were able to use high-pressure water (jetting) to clear the obstruction to free up the flow of wastewater.

The next day, May 1st it backed up again. The previous contractor was about two hours away so we called several contractors before we were able to get someone onsite. After jetting the obstruction again to free up the flow of wastewater the contractor used their camera to inspect the pipe to determine what was causing the issue. Several large items including rubber door wedges, vaping devices, a credit card, jewelry and wax were identified. One large unidentified object was blocking the entire width of the 6" pipe. The contractor tried multiple times to jet the pipe to clean out these items, but were unsuccessful.

The items had to be removed by cutting a 3' x 4' section of the 4" thick concrete floor above the pipe, hand digging several feet of gravel and cutting a 3' section of the pipe out. After doing this the contractor was able to jet the pipe again to remove the items blocking the pipe. The section of pipe was replaced, covered with back fill and a steel diamond plate in case it needs to be accessed in the future. We should have more information to report regarding costs of the emergency maintenance soon.

A maintenance plan will be developed to set up regular inspection and necessary clean out of all of our school septic systems

Monthly Reflections

Thursday, April 25th, Chris O'Brien and I met with Jennifer Cypher, our PCB contractor from Stone Environmental and Rob Farley from the State of Vermont Department of Environmental Conservation (DEC) to discuss next steps for the PCB investigation at U-32. We discussed data gaps identified by Stone Environmental during the first supplemental assessment effort, including possible seasonal correlation to levels of PCBs in indoor air, expansion joint caulking and fireproofing material. Further evaluation and inventory of these building materials is also necessary in order to determine next steps for possible containment or removal in the future.

Currently, there is approximately \$56,000 in funding remaining from the budget for supplemental assessment that was approved by the DEC and awarded by the AOE. The State would not likely have additional funding to support ongoing supplemental assessment. The current plan is for Stone Environmental to prepare a no-cost extension and amended work plan that will allow us to address the data gaps and material inventory and evaluation, within the budget remaining from the original effort. In addition, Stone Environmental will continue to change out the filters in the carbon filtration units, and dispose of previous filters as PCB waste.

Congratulations to both Anne Finegan and Jennifer Wiater at East Montpelier Elementary School for receiving the School Nutrition Association of Vermont's *Serving Up Excellence* award for 2025! According to the SNA-VT Award Nomination, "These employees make the difference between an outstanding program and an average one through customer service, interest in young people, creativity, participation in professional growth and training, and a willingness to face challenges on a daily basis." Anne and Jennifer were nominated by Food Service Director, Ron Scholtz who stated that, "East Montpelier Elementary struck gold by having Anne and Jen in their cafeteria." Thank you for your amazing work in the Washington Central Child Nutrition program!

Preparation for the audit for FY 2024 – 2025 has already begun. All year-to-date cash account reconciliations, required budget approval documents, debt service documentation and several financial reports have been shared with the auditors, RHR Smith & Company. Special thanks to Tom Hamlin for his work on preparing the pre-audit documents.

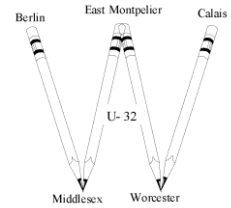
Audit work goes hand in hand with preparation for the end of the year and beginning of the next fiscal year. There is work in process in payroll, accounts payable and the general ledger to get ready for both. This involves reviewing accounts, several account reconciliations, preparation for the final contract payments and fixed asset tracking to name a few things.

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Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Accept Annual Financial Management Questionnaire
DATE: May 9, 2025

Recommended Board Action: The Board accept the annual financial management questionnaire prepared by the Business Administrator and included in the Board packet.

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

	Yes	No	Don't know	Who is responsible?
Do you know by whom the following is maintained?				
School District Checkbook	X			Financial Accountant
School District receipts	X			Executive Assistant to the Superintendent and Financial Accountant
Student Activity Cash/Check receipts	X			Financial Accountant & U-32 Bookkeeper
School District payments:				
Payroll	X			Payroll Specialist and Benefits Specialist
Accounts Payable	X			Accounts Payable Accountant, Financial Accountant & Benefits Specialist
Bank Deposit slips	X			Executive Assistant to the Superintendent & Financial Accountant
Bank reconciliations	X			Payroll Specialist & Business Administrator
Are the all bank statement and ledger balances reconciled monthly, by whom?	X			Payroll Specialist
Does someone other than the treasurer review bank reconciliations?	X			Business Administrator
Are checks always written to specified payees and not to cash?		X		Accounts Payable Accountant & Senior Payroll Accountant, exception for cash advance for travel abroad and replenishment of petty cash, which requires back up with receipts.
Are financial records maintained in a computerized system?	X			Accounts Payable Accountant, Financial Accountant, Payroll Specialist, Business Administrator
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 Executive Assistant opens mail, Executive Assistant to the Superintendent deposits checks; Financial Accountant records deposits in the accounting software.
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 Payroll Specialist. Visible by Financial 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			Board Chair, Superintendent and Business Administrator
Do the financial accounting personnel take regular vacations?	X			Business Administrator and Superintendent
Have you deposited School District monies anywhere other than a School District account?		X		Executive Assistant to the Superintendent, Financial Accountant & Business Administrator
Have you deposited any non-School District monies into a School District account?		X		Executive Assistant to the Superintendent, Financial Accountant & Business Administrator
Is it common practice for staff members to rotate responsibilities or cross train periodically?	X			Financial Accountant, Payroll Specialist, Benefits Specialist, Accounts Payable Accountant and Business Administrator cross train to cover each other during absences.
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			Business Administrator & Superintendent

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

	Yes	No	Don't know	Who is responsible?
Does each Town and School District official have copies of these policies and procedures?		X		In progress
Is there a standard procedure to ensure that gate receipts reflect the event's attendance?	X			Athletic Director turns in Ticket sales/signup forms to School Bookkeeper
Is interest in School District accounts apportioned to each account?	X			Financial Accountant & 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			Accounts Payable Accountant and Payroll Specialist (School District Treasurer and Assistant Treasurer)
Do you have pre-numbered receipt books for cash payments?	X			Accounts Payable Accountant and School Building Admin Assistants and Bookkeeper
Have you attended trainings on recordkeeping?	X			Business Administrator, Financial Accountant, Accounts Payable Accountant
Are any School District financial records maintained in manual form?		X		Business Administrator
Do you maintain separate pages, columns or running balances for each fund?	X			Business Administrator
Are checks written by the same individual who approves payments?		X		Accounts Payable Accountant and Business Administrator
Do you participate in any business which does business with the School District?		X		Business Administrator
Does any employee that you know of participate in any organization as a vendor?		X		Business Administrator
Have you questioned if the lifestyle of any associate reflects their normal income?		X		Business Administrator
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		Business Administrator

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: Susanne D. Gann Printed Name: Susanne D. Gann

Title: Business Administrator Date submitted: May 9, 2025

As an official of the School District board, I certify that the board has reviewed this questionnaire within two months of receiving it from the Superintendent.

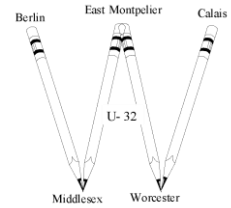
Name: _____ Title: _____ Date: _____

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Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Authorize Superintendent to Sign Contracts and Accept Grants
DATE: May 9, 2025

Summary: Annually the WCUUSD School Board authorizes the Superintendent to sign all contracts and accept grants on behalf of the School District.

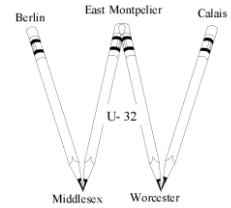
Recommended Board Action: The Board authorize the appointed Superintendent to sign all contracts and accept grants on behalf of Washington Central Unified Union School District effective throughout FY 2025 - 2026.

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Steven Dellinger-Pate
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne D. Gann, WCUUSD Business Administrator
RE: Blanket Authorization for Board Warrants
DATE: May 9, 2025

Summary: Annually the Board of Directors approves the Blanket Authorization for Board Warrants, which allows vendor payments to be issued when the Board does not meet, with the understanding; the Board will review and approve the warrant at the next warned business meeting.

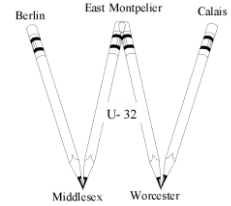
Recommended Board Action: The Board authorize the Blanket Authorization for Board Warrants (included in packet) effective throughout FY 2025-26.

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Steven Dellinger-Pate
Superintendent



EFFECTIVE THROUGH FY 2025 - 26

The Washington Central Unified Union School District (WCUUSD) Board of Directors hereby authorizes the Superintendent (or designee) to process payments and print checks for payroll, related benefits and accounts payable. This includes, but is not limited to checks issued in payment for insurance premiums, utilities, bonds, contracts or other vendor invoices prior to a regularly scheduled or postponed board meeting in order to meet obligations to vendors and issue timely payments.

The WCUUSD Board of Directors hereby authorizes the WCUUSD Treasurer to sign all checks processed and printed by the Superintendent (or designee) during months and weeks that the WCUUSD Board does not meet to approve board warrants. Any checks that are signed by the WCUUSD Treasurer without an approved warrant will be reviewed and approved at the next warned business meeting of the Board.

This authorization will remain in effect throughout FY 2025-26, unless the WCUUSD Board of Directors vote to rescind the authorization.

WCUUSD Board of Directors:

_____	Date: _____
_____	Date: _____
_____	Date: _____
_____	Date: _____
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WCUUSD Board of Directors:

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Washington Central Unified Union School District
Capital Improvement Plan
FY 202~~5~~4 – 203~~1~~2~~9~~

Adopted by WCUUSD Schoolboard June 15, 2022

Updated May 24, 2023

Updated May 22, 2024

Updated May 21, 2025

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

Washington Central Unified Union School District
Capital Improvement Plan FY 202~~5~~4 – 2030~~2~~9

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 Board approved the Capital Improvement Plan and adopted the initial Five-year Capital Improvement Budget on June 15, 2022 and approved an updated version of that plan May 24, 2023, ~~and~~ May 22, 2024, and May 21, 2025.

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.

Washington Central Unified Union School District
Capital Improvement Plan FY 20254 – 203029

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 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 Multi-year Capital Improvement Plan Budget 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
CAPITALIZATION OF ASSETS

Policy: 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. The District shall maintain a

Washington Central Unified Union School District
Capital Improvement Plan FY 20254 – 203029

schedule of capitalized assets reported in conjunction with the Washington Central Unified Union School District's annual audit.

Implementation: Capitalization of assets, inclusive of computing devices, equipment, general purpose equipment, information technology systems, special purpose equipment and supplies, occurs when all of the following criteria are met:

1. The asset is tangible and complete. Construction in progress is included in the schedule of capitalized assets reported, but not depreciated until construction is completed;
2. The asset is used in the operation of the district's activities;
3. The asset has a value and useful life at the date of acquisition that meets or exceeds the following:
 - \$10,000 individual component value and one year of useful life;
 - Has a useful life of at least one year or more;
 - All buildings and land must be reported regardless of value and useful life at date of acquisition.

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. The assets' estimated useful life will be assigned by management in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rulings.

Legal Reference(s):

2CFR 200.1

Adoption of this policy is recommended by a joint VASBO/Agency of Education work group on federal grant compliance.

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 one year or more or~~

DEFINITION OF A CAPITAL IMPROVEMENT PROJECT

A Capital Improvement Project can be identified as:

- A capital asset which is also a physical betterment or improvement to current buildings or grounds, either when first constructed or replaced; or

Washington Central Unified Union School District Capital Improvement Plan FY 202~~5~~4 – 2030~~2~~9

- Any preliminary studies and surveys relating to any physical betterment or improvement to the District's buildings or grounds; or
- Buildings; or
- Land or rights in land (grounds); or
- ~~Any project that requires bond financing; 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
- Parking Lot Improvements
- 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. A request must be approved by the Building Administrator, Director of Facilities, Business Administrator, Superintendent, Leadership Team and Finance Committee before a request is included in the Five-year Capital Improvement Budget and proposed for Board approval.

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

Washington Central Unified Union School District Capital Improvement Plan FY 20254 – 203029

identify and prioritize the proposed project. The Director of Facilities 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~~Multi-year Capital Improvement Budget along with ~~and~~ an estimated budget for the 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~~Multi-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~~Multi-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~~Multi-year Capital Improvement Budget annually, prior to WCLT and Finance Committee review, based upon requests approved by ~~the WCLT~~Director of Facilities.

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 advisory~~ 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~~Board for inclusion in the ~~Five~~Multi-year Capital Improvement Budget.

WCUUSD Finance Committee - will function as a capital improvement program ~~review advisory~~ 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~~

Washington Central Unified Union School District Capital Improvement Plan FY 20254 – 203029

~~recommending the~~ may recommend the project for review by the Capital Improvement Plan and Five-year Capital Improvement Budget to the WCUUSD School Board for inclusion in the Multi-year Capital Improvement Budget.

WCUUSD School Board – will review the FiveMulti-year Capital Improvement Budget annually. The ~~WCLT will provide the School WCUUSD Board with~~ will receive detailed information on any newly added-proposed capital projects at a publicly warned meeting. The Board will ask questions, provide feedback and return the plan to the ~~Superintendent Business Administrator~~ for revision if necessary. The Board will ~~host a Community Forum~~ provide an opportunity for the public to ask questions and provide feedback on the budget. It is the responsibility of ~~the Board~~ to adopt the final Capital Improvement Plan and FiveMulti-year Capital Improvement Budget. The Board will review the Capital Improvement Plan and FiveMulti-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 as necessary.

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 FiveMulti-year Capital Improvement Budget annually. The initial review, prioritization and planning will be completed by the Business Administrator and Director of Facilities every March, with a recommendation brought to the WCLT for approval in ~~April~~ May. The ~~WCLT Business Administrator~~ will make a recommendation to the Finance Committee and full Board in May, where public feedback will be received and the Finance Committee will receive requests for changes to the plan and budget. The Superintendent and Business Administrator will make the changes as directed by the Board, and bring the final Capital Improvement Plan and FiveMulti-year Capital Improvement Budget to the Board 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 FiveMulti-year Capital Improvement Budget. The Board will reach out to the Friends of Washington Central to invite them to the Board Meeting and provide them with a copy of the plan each year.

During the development of the General Fund Operating Budget, the Board will explain the process for developing the Capital Improvement Plan and FiveMulti-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 Fund for approval by the voters of the District. It is recommended that the annual transfer amount be set each year in a manner that adequately plans for reserve funds for projects identified in the **FiveMulti**-year Capital Improvement Budget. As debt is retired, the District will transition the amount previously budgeted for debt service payments to increase the amount transferred to the Capital Reserve Fund. In the FY 20254 – 20265 voter-approved general fund budget, \$500,000,923,252 is budgeted for transfer to the Capital Reserve Fund.

State, Federal and Local 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.

The District is committed to funding the approved **FiveMulti**-year Capital Improvement Budget through a combination of these funding sources. Each year the Board will consider possible combinations of transfers from the General Fund Balance, increases in the amount raised through taxes on the General Fund Budget, or the potential for a Construction Bond Initiative in order to adequately fund the anticipated **FiveMulti**-Year Capital Improvement Budget without expected shortfalls.

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

Washington Central Unified Union School District Capital Improvement Plan FY 20254 – 203029

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 will consider possible ways to improve energy efficiency when completing any Capital Improvement Projects, under all three priority categories. 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 each year.

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.

Maintenance and repair reports made through the facilities management 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 **FiveMulti**-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 **FiveMulti**-year Capital Improvement Budget will be reviewed annually by the WCLT and Finance Committee before the Board approves it,

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Capital Improvement Plan FY 20254 – 203029

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 May and December, ~~with plus~~ 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).

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 202~~5~~4. 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
Multi-year Capital Improvement Budget - Revised 5/6/25
FY 2024 - 2025 through FY 2030 - 2031

Project Description	Building	Projected FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027	Budget FY 2027-2028	Budget FY 2028-2029	Budget FY 2029-2030	Budget FY 2030-2031
Playground	Berlin	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fire Alarm Panel update	Berlin	\$ 88,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boiler - woodchip replacement	Calais	\$ 327,151	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windows - glazing, broken seals becoming more frequent	Calais	\$ 30,198	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Door - Exterior, replace at kitchen/music room corridor	Calais	\$ 34,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bathrooms (2) - Lobby, renovate and make ADA accessible	Calais	\$ 263,923	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security - Card / Camera System	Calais, Doty, EMES, Rumney, Berl	\$ 546,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Generator	Doty	\$ 86,150	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Boiler room - equipment, expansion tank, day tank, pumps, etc.	Doty	\$ 52,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Doors - Interior security barrier, second set of controlled doors	Doty	\$ 78,249	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage - Site pooling water in front of building	Doty	\$ 77,489	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exit/Entrance - playground hcp access, on grade landings/ramps and canopy	Doty	\$ 7,217	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sound System - Gym, upgrade	E. Montpelier	\$ 5,041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Doors - hardware, security function on classroom doors, closers	Rumney	\$ 856	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Doors - Lobby, frame, hardware	Rumney	\$ 41,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Doors - Exterior replacement	U-32	\$ 118,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fields - refurb Baseball field	U-32	\$ 210,123	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ 69,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Stairs - Atrium, repair broken nosings, failure of existing	U-32	\$ 43,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Utility Infrastructure Demolition, well, woodchip bunker	Berlin	\$ -	\$ 189,185	\$ -	\$ -	\$ -	\$ -	\$ -
Water Service Entrance, Extend 4" service into building	Berlin	\$ -	\$ 51,305	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting retrofit, convert to LED, low voltage controls	Berlin	\$ -	\$ 32,065	\$ -	\$ -	\$ -	\$ -	\$ -
Door - Exterior storefront door replacement	East Montpelier	\$ -	\$ 58,980	\$ -	\$ -	\$ -	\$ -	\$ -
Building envelope, siding, insulation, windows, painting	Rumney	\$ -	\$ 707,361	\$ -	\$ -	\$ -	\$ -	\$ -
Chiller for A/C for Admin area, library and special services refurbishment	U-32	\$ -	\$ 72,610	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting retrofit, convert to LED, low voltage controls (Design services)	East Montpelier, Rumney, U-32	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Pellet Boiler heating system replacement, building addition for relocation	Doty	\$ -	\$ -	\$ 480,000	\$ -	\$ -	\$ -	\$ -
Grease interceptor, for kitchen pot sink	Doty	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Grease interceptor	Calais	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ -
Underground Fuel Oil tank replacement	U-32	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Kitchen renovation with relocation of 3-bay sink for dishwashing	U-32	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Backup boiler	Central Office	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Regrade soccer field	Calais	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Replace electrical panels	Calais	\$ -	\$ -	\$ -	\$ 33,500	\$ -	\$ -	\$ -
Flooring - Gym refurbishment	U-32	\$ -	\$ -	\$ -	\$ 67,200	\$ -	\$ -	\$ -
Replace bleachers (out of code?)	U-32	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Folding wall partition replacement (middle school and 128/131)	U-32	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
recessed walk-off grate, replace inserts	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
HVAC - replace AC in Main Office RTU #1 and RTU #2	U-32	\$ -	\$ -	\$ -	\$ 137,612	\$ -	\$ -	\$ -
Roof replacement, lower roof by locker rooms by gym, front office, loading dock and A and B roof	U-32	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Electrical phase protection to be available for quick replacement	U-32	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ 95,000	\$ -	\$ -	\$ -
Flooring - Gym, current VCT in adequate condition	Calais	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Paving and sealing, walkways, basketball court	Calais	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -

Washington Central Unified Union School District
Multi-year Capital Improvement Budget - Revised 5/6/25
FY 2024 - 2025 through FY 2030 - 2031

Project Description	Building	Projected FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027	Budget FY 2027-2028	Budget FY 2028-2029	Budget FY 2029-2030	Budget FY 2030-2031
Windows - Exterior Window Replace Frames	U-32	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Lighting retrofit, ongoing conversion to LED 4026-08-1305	U-32	\$ -	\$ -	\$ -	\$ -	\$ 165,022	\$ -	\$ -
Wall - Exterior panels, repair damaged panels	U-32	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Flooring - weight room	U-32	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -
Bunker removal and new storage shed on woodchip bunker foundation, demo existing shed	Berlin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Ceiling grid and tile replacement (except gym)	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Flooring - entire school except bathrooms, gym and library	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Storage shed, replace containers	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Lighting retrofit, convert to LED, low voltage controls 4026-06-1181	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,417	\$ -
Lighting retrofit, ongoing conversion to LED 4026-08-1305	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 165,022	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -
Roof replacement, boiler room and storage area	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Exit/Entrance - playground drainage	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Playground Equipment Pre-K and upper level	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Ventilation and Lighting for three offices	Central Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Playground Equipment Replace All	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Fence replacement between road and treeline	East Montpelier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Main Stadium Field drainage repair	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000
Security System speaker/blue strobes	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000
EV Chargers	Berlin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
PE Storage and Facilities Maintenance Room Renovation	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kitchen Renovation - counters	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Chargers	Calais	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heat pumps replace A/C units	Central Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace flooring	Central Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pave Parking Lot (requires replacement of sub-base)	Central Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pave Parking Lot (requires replacement of sub-base)	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storage shed, replacement	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Chargers	Doty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting retrofit, convert to LED, low voltage controls 4026-05-1091	East Montpelier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Basketball Court - Resurface	East Montpelier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pave Upper Parking Lot (requires replacement of sub-base)	East Montpelier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Chargers	East Montpelier	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pave Parking Lot (requires replacement of sub-base)	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fence replacement along playground	Rumney	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Replace external windows and metal frame with new double pane windows	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tennis Courts (grind and resurface)	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chiller for A/C for Admin area, library and special services replacement	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Storefront doors at main entrance (replacement)	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lighting retrofit, ongoing conversion to LED 4026-08-1305	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pave Parking Lots (middle school and upper gravel lot)	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium stage lighting	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Washington Central Unified Union School District
 Multi-year Capital Improvement Budget - Revised 5/6/25
 FY 2024 - 2025 through FY 2030 - 2031

Project Description	Building	Projected FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027	Budget FY 2027-2028	Budget FY 2028-2029	Budget FY 2029-2030	Budget FY 2030-2031
Auditorium sound attenuation	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium increase Accessibility	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium seating	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium stage	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library renovation	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EV Chargers	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring - main office carpet	U-32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clerk of the Works-Allocate to projects	Multiple	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Improvement Project Budgets		\$ 2,180,868	\$ 1,115,506	\$ 1,082,000	\$ 803,312	\$ 575,022	\$ 1,025,439	\$ 830,000

Washington Central Unified Union School District
Multi-year Capital Improvement Budget
FY 2024 - 2025 through FY 20230 - 2031

	Projected FY 2024-2025	Budget FY 2025-2026	Budget FY 2026-2027	Budget FY 2027-2028	Budget FY 2028-2029	Budget FY 2029-2030	Budget FY 2030-2031
Capital Fund Balance							
Beginning Capital Fund Balance	\$ 2,384,169	\$ 2,101,061	\$ 1,498,560	\$ 1,017,658	\$ 976,937	\$ 1,326,603	\$ 1,347,860
Plus General Fund Transfers to the Capital Reserve Fund	\$ 923,252	\$ 500,000	\$ 650,000	\$ 800,000	\$ 950,000	\$ 1,100,000	\$ 1,250,000
Plus Interest Income	\$ 16,537	\$ 13,005	\$ 10,743	\$ 9,088	\$ 9,635	\$ 12,133	\$ 12,989
Plus Possible Grant Funding	\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Fund Balance & Revenues	\$ 3,378,958	\$ 2,614,066	\$ 2,159,303	\$ 1,826,746	\$ 1,936,572	\$ 2,438,736	\$ 2,610,850
Less Balance on Open Projects	\$ 1,277,897	\$ 1,115,506	\$ 1,082,000	\$ 803,312	\$ 575,022	\$ 1,025,439	\$ 830,000
Less 5% Inflationary Factor on Future Projects	\$ -	\$ -	\$ 59,645	\$ 46,497	\$ 34,947	\$ 65,437	\$ 55,614
Projected Ending Capital Fund Balance	\$ 2,101,061	\$ 1,498,560	\$ 1,017,658	\$ 976,937	\$ 1,326,603	\$ 1,347,860	\$ 1,725,236
Less East Montpelier Capital Reserve Funds	\$ 639,520	\$ 579,540	\$ 579,540	\$ 579,540	\$ 579,540	\$ 579,540	\$ 554,540
Projected Capital Fund Balance Available for Future Projects	\$ 1,461,541	\$ 919,020	\$ 438,118	\$ 397,397	\$ 747,064	\$ 768,321	\$ 1,170,696