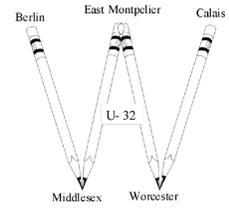


Washington Central Unified Union School District

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
11.14.23 8:30-9:30 AM
Central Office, 1130 Gallison Hill Rd. Montpelier
Via Video Conference**

Virtual Meeting Information

<https://tinyurl.com/449rut5b>

Meeting ID: 867 7331 3223

Password: 017920

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

1. Call to Order
2. Approve Minutes of 10.18.23 – pg. 3
3. Discussion/Action
 - 3.1. Review and Approve Pre-Qualification Criteria for 2024 Capital Improvement Projects – pg. 8
 - 3.2. Review and Approve Scope and Budget for Berlin Fire Alarm Panel – pg. 10
 - 3.3. Review and Discuss FY 2024-25 Budget Draft # 1 – pg. 11
 - 3.4. Discuss Budget Parameter # 5
4. Future Agenda Items
 - 4.1. Next Regular Meeting: December 12, 2023-
 - 4.2. Next Regular Meeting: December 15, 2023-Configuration Study
 - 4.3. Review and Accept the Final FY 2022-23 Audit Report
 - 4.4. Review and Discuss FY 2024-25 Budget
 - 4.5. Prepare for Community Presentation, December 17, 2023

WCUUSD Board Norms - Adopted November 18, 2020

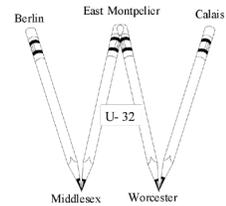
- **Public input** – Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members 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.

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

Meagan Roy
Interim Superintendent



WCUUSD Finance Committee Meeting Minutes 10.18.23 5:00-6:00 PM Virtual

Present: Flor Diaz Smith, Ursula Stanley, Kari Bradley, Superintendent Roy, Alicia Lyford, David Delcore, Zach Sullivan, Jeannie Phillips, Daniel Keeney, Mckalyn Leclerc

- 1. Call to Order:** Flor Diaz Smith called the meeting to order at 5:05 p.m.
- 2. Approve Minutes of 10.10.23:** Kari Bradley moved to approve the minutes of October 10, 2023. Seconded by Ursula Stanley, this motion carried unanimously.
- 3. Discussion/Action**
 - 3.1. Data Review – Configuration Study:** Superintendent Roy reviewed the potential timeline for a configuration study. Today had been indicated on the timeline to review data and engage with the data to plan for the next meeting’s brainstorming session. Jeanie Phillips, Great Schools Partnership Facilitator, presented data. She had provided a “data mining protocol” for the group to guide conversation around data. The first data set: enrollment ; the second data set: is EQS; Third data set: is per pupil cost analysis

Enrollment: What do you see?
Diane N-F: pg 7, FY 25 dropped for most schools except Doty (which went up)
Mckalyn: first summary table, overall general decline in numbers, wide discrepancy between percent changes in various schools
Daniel: pg 8, district-wide history percentage changes, the biggest change drops are behind us chronologically (from past years)
Kari: pg 7, 12.5% decline in students over 5 year period
Alicia: last 5 years decrease of 146 students. If you figure an average class of 16 = 9 classrooms lost since 2020
Zach: changes seem to be “lumpy” - some years/ some towns big change/ small change. in such a small system, this can be unstable
Steven D-P: pg 14, NESDQ numbers very closely mirror our numbers in actual enrollment
Diane N-F: pg 8, numbers related to COVID-19 and beyond
Mckalyn: pg 8, district projected changes are projected to even out by 2030
Daniel: very wide discrepancy in school populations among K-6 schools
Kari: different trends for different schools, specifically, pg 12, Middlesex, 20-year decline around 38%
Zach: projections are going out a long way, stabilization is happening in years that are far out
Flor: pg 7, overall population, we are losing 109 students between September and year 26

What wonderings do you have?

Daniel: wonder to what extent can we impact these numbers

Kari: wonder what the experience and learning outcomes are for students and families in our smallest schools

Ursula: wonder if our declining numbers continue to lead to declining numbers - related to Kari's questions

Alicia: looking at the data set to next year, decrease, given the spread over all of the schools, what do we do about this, going into this budget season?

Zach: what is the next level down? are there specific grade levels that are impacted more than others? Do we need to be thinking about the distributions?

Flor: What opportunities can we provide to our pre-K students?

Steven: How are these numbers specific to grade levels?

Diane: How many family units does this represent? (thinking about our tax base) What is the potential of community development activities? Is there a potential impact?

Mckalyn: Looking at differences in sizes between schools, how that may or may not connect socio-economically - is this improving or exacerbating existing inequities?

Zach: How far out these projections go - how do they get developed? How can we change this trajectory? What factors go into it?

EQS: What do you see?

Ursula: pg 16, general music for Rumney goes through grade 5 (versus 6) (Superintendent Roy: this is a typo)

Alicia: pg 15, both nursing and counseling, we exceed the EQS standards in all areas, all schools

Zach: pg 15, class size - averages - some that are below the minimum and some that are close to the minimum

Flor: pg 17, CC before and after care, the collaboration between elementary schools

Steven: pg 16, elementary schools are fairly closely aligned in terms of minutes for subject areas (e.g. art, PE)

Diane: pg 15, nursing and counseling we are exceeding, find this interesting in what we have found about needs in rural schools during and after COVID-19

Mckalyn: pg 17, Rumney has world language, none of the other schools do, Doty doesn't have band, differences with athletics (EMES run by rec dept)

Daniel: EQS for class size is an average and not a range

Kari: pg 15, zooming out, we are exceeding the standards in most areas, some are exceeding them significantly

Ursula: while we offer before and after care, it differs whether schools get before, after, or both

What wonders do you have?

Zach: Regarding class size, what is the distribution, how many classes do we have that are below minimums?

Flor: pg 17, one school provides world language, can we have an opportunity to provide at other schools, wonders about equity with providing at just one school. Equity: look at the entire graph with an equity lens- how would we see this?

Steven: pg 15, how can we express what U-32 class sizes look like (when there are 100s of sections)

Diane: we see ballpark but we don't see how they "fold in" - wonders is there a difference in response and access for sports that are run by the rec program versus school-based

Mckalyn: curious about class sizes, wonders for the combined classes, what do the numbers look like in terms of grade level groups (because we are looking at combined classroom size)

Daniel: how do the specific parameters correspond to all of Vermont's EQS? Are there things about EQS that align with what we are actually trying to achieve (e.g. SEL)

Kari: How could other configurations of schools impact offerings on pg 16, 17

Ursula: wonders about equity of before and after care, wonders about equity of parents having access to pre-K, what are the barriers for families? How can we help?

Zach: pg 15, Things that exceed standards - what does this mean? With nursing, counseling, and library, this means "better" than the standard? How to clarify

Superintendent Roy: Exceed means exceed the level of staffing that is recommended

Zach: re: nursing, counseling, some of these we might need to think of as capacity services - you either have a nurse or you don't - getting the ratio right doesn't help the student who needs a nurse on the day that the nurse isn't there.

Ursula: What can we do reconfiguration wise to take advantage of EQS and not have such an excess when we exceed the staffing

Per Pupil Cost Analysis: (pg 18) What do you see?

Mckalyn: cost going up, enrollment going down

Kari: big differences among our schools, some cost 50% more than other schools to educate students

Diane: connected to staff-student ratio

Zach: tightly correlated with the total size of the school; less correlated with average class size

Daniel: Are we accounting for special education needs or is this an equalized per pupil cost? Is this relevant data?

Superintendent Roy: This is a calculation based on FTE - it reflects all of the people in the building, with cost attached to them, divided by number of pupils.

What do you wonder:

Flor: Are there opportunities to leverage the resources to better serve our kids? Other structuring options to make better use of our resources?

Diane: We know this grid of going up for cost, going down for enrollment, what is missing is community engagement and identification of need - it is not so black and white. how do we get to the info of what our students need to access learning as well as what our communities need?

Mckalyn: The smallest school does not have the highest cost per pupil. Wonders about socio-economic data for each town, how does that overlay and play a role?

Alicia: Is this status quo or assuming all positions are filled in all buildings?

Superintendent Roy: It reflects all people that are currently in buildings - based on current staffing

Where are the intersections across data sets? Where are some of the dissonances? Where does the data not seem aligned?

Zach: Looking at potential dissonance between student-to-staff ratio and class sizes, in smaller schools it draws out the services that are "capacity services" - we need to either have them or not - highlights the importance in small schools of how large a proportion of staff = non-classroom teacher

Flor: wonders if we use EQS and look at data of per pupil cost and see... worry/ wonder about U-32 and our elementary schools getting to a point where we are competing for resources to the detriment of one school or another. In order to preserve some of our smaller schools, are we not going to be able to retain the services we need in our larger schools? Jeanie Phillips: e.g. "trade-off"

Flor: How can we collaborate across the system?

Steven: Wonders if there is a breakdown of looking at grade levels in addition to pg 18, is there a difference in per pupil cost per grade level?

Diane: Not sure she better understands what we as a board have identified? How does the board understand EQS, how does this align with our goals? Do board members understand EQS? What does it boil down to when it comes to WCUUSD?

Mckalyn: It paints a pretty clear picture that there are inequities between schools and from a cost standpoint, especially with declining enrollment, it is not a sustainable model. Hope to look broadly at what are the various options to increase equity and sustainability in the district.

Daniel: questions about EQS, this feels like an incomplete view of them, don't understand the scope of them, feels like a qualitative assessment by our school leaders would be more meaningful - they feel inaccurate in how they measure things, let alone the value judgment - they don't seem to measure the things that are articulated as priorities. Would like to see arts, humanities, co-curricular increased.

Kari: These sets of data provide a clear picture of trends that will resonate with people beyond this group (pg 18 alone is very stark). also clear that we have a lot of building capacity given the students we have - we are projecting in the future, 1200 students total, that is not too far off the capacity of the U-32 facility alone.

Ursula - we have a lot of capacity in our buildings, we seem to exceed staffing recommendations in buildings. everyone else's projected declines are similar except Middlesex which is significantly larger.

Zach: some of the equity considerations - do we have bubbles moving through the system? (e.g. "mice moving through a snake") - are there areas we should be concerned about? Is one cohort in better shape than another? or is that getting too deep into the weeds?

Flor: wonders, our draft of core beliefs, looking at this data with that in mind, creates opportunities to look through a specific lens

How did this process work, or not work, for you?

What worked well about it? What could we have done better to make it a richer conversation?

Daniel: challenging to read in a short period of time, wishes he had previewed the data

Kari: likes the format of starting with observations - it is hard to get your observation ready as well as listen to everyone else. What he is really after is "What are the implications"? Would like that clearly designated in the protocol for discussion.

Mckalyn: appreciates a clear order for people speaking and an option to pass. struggles doing it virtually and scrolling/ going between tabs etc.

Diane: appreciates providing space to "pass." When looking at the schedule of what comes next, are there pieces that we wondered about tonight that will inform our next conversation? How do we prepare for next time? What are the next steps?

Alicia: today was not the first time she had looked at this data. If we knew "read this; be prepared to do this.." (provide homework) to prepare for next time

Superintendent Roy: data and protocol were provided in advance. It would be helpful for the committee to at least weigh in on the second part of Alicia's comments - how to plan for the next meeting - are you ready to do some brainstorming? are you looking for more information first? if that is the case, it will change the timeline. Side comment: a lot of questions asked for more data that will be provided as part of the budget presentation.

Alicia: would it be helpful to see across district, numbers by grade?

Next Steps:

Flor: I don't think we want to change our timeline - could we have the data mentioned above (numbers by grade) for the next meeting to begin brainstorming?

Diane: as long as the info we are given in scenarios matches the data that we are seeing Superintendent Roy - we are brainstorming in November, we will not be bringing scenarios/ data re-configuration etc. If there is missing info that is needed to have the brainstorm, that is important to know in advance data that is wanted: across the district, the number of each grade level

Ursula: Will an hour be enough time?

Three bullet points to share:

- looked at data using protocol
- moving ahead to brainstorm at the next session,
- have asked for more data

4. Future Agenda Items

4.1. Next Regular Meeting: November 14, 2023

Respectfully submitted,

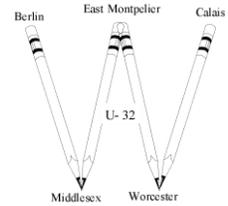
Lisa Grace, Committee Recording Secretary

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

Meagan Roy Ed.D.
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Prequalification Criteria for 2024 Capital Improvement Projects
DATE: November 10, 2023

Vermont Bid law requires the school board to establish pre-qualification criteria that contractors must meet to be included on a selected list of pre-qualified bidders for the 2024 Combined Capital Projects. We recommend the Board establish the following pre-qualification criteria:

1. maintains a clear and stable organizational structure;
2. holds licenses and/or registrations appropriate to the work to be performed;
3. has sufficient experience or expertise with related projects;
4. has sufficient financial capacity;
5. does not maintain a current construction load that would interfere with its ability to perform the work;
6. has positive references from credible and knowledgeable sources; and
7. has experience in successfully completing competitively bid school projects of similar size and type;
8. has a proven ability to keep past projects within budget;
9. has a proven ability to keep past projects on schedule;
10. has a track record of successful construction projects in the area within the last five years;
11. has knowledge of and experience with the location and local subcontractors;
12. has an established commitment to this area;
13. has an ability to obtain performance and bid bonds;
14. has demonstrated quality of workmanship and ability to control/encourage quality in subcontracted work;
15. has a track record of fairness on change orders after the bid and during the construction phases;
16. has a track record of sound project management, coordination with subcontractors, timely submittal of required documentation, and attention to responding to the concerns of the owner during construction;
17. has a proven ability to maintain safe working conditions;

18. has a proven ability to safely and efficiently work around school children and activities;
19. has a proven ability to close out project after reaching project substantial completion;
20. has proven follow-up on completed projects;
21. has a willingness to return to correct warranted items.

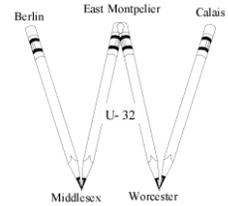
Recommended Board Action: The Board establish the recommended prequalification criteria that contractors must meet to be included on a selected list of pre-qualified bidders for the 2024 Combined Capital Projects.

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

Meagan Roy Ed.D.
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Chris O'Brien, Director of Facilities
RE: Review and Approve Scope and Budget for Berlin Fire Alarm Panel
DATE: November 13, 2023

Summary: At the June 21, 2023 meeting, the School Board authorized the development of the scope and budget for capital projects, including the replacement of the Berlin Fire Alarm Panel. The estimate for this project, developed in 2019, was \$100,000. Engineering Services of Vermont was engaged to provide the preliminary scope and an updated budget. The updated estimate received, including soft costs and contingency is \$113,894. The additional \$13,894 is within the current amount reserved in the Capital Improvement Fund Balance through FY 2024-25.

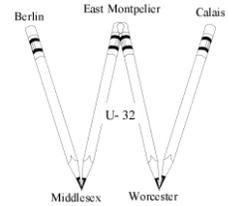
Recommended Board Action: The Board authorize an additional allocation of \$13,894 from the capital reserve funds for the replacement of the Berlin Fire Alarm Panel to be completed in FY 2024-25 and approve the District moving forward with bid document development and bidding as necessary.

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

Meagan Roy Ed.D.
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Meagan Roy, Superintendent
Susanne Gann, WCUUSD Business Administrator
RE: FY 25 General Fund Budget Draft #1
DATE: November 13, 2023

Review: At the **October 18th** Board meeting, the Board participated in a budget training to review the budget process, Vermont education finance and provide an early estimate of the Local Education Spending for FY 2024-25, which was expected to increase 12.89% to \$35,782,907. The Board held a Community Input Session on **November 1st**, based on the theme: Connecting the Vision to the Budget. The focus of this presentation and discussion was to:

1. review early estimates for the baseline budget.
2. understand the District's Vision, Values & Strategic Plan to fully understand what the budget needs to support.
3. review impacts on the budget and what we need to be aware of as we plan for FY 25, including the sunset of ARP ESSER grant funds, changes in VT education funding, rising costs and declining enrollment.
4. provide the community with an opportunity to learn and to give input on the budget, and what to consider as it is developed.

Board Parameters: The principles that guide our budget decisions are outlined in the Board Parameters.

- Further development of MLSS.
- Support accelerated growth for students from historically marginalized identities.
- Support our 3 pillars: Academic Achievement, Safe & Healthy Schools, Humanity & Justice.
- Support investments in school security.
- Consider configuration changes that realize program quality improvements.
- Remain under the spending threshold – Act 127 requires a review of the district's tax rate if spending per pupil (LTW ADM) increases by more than 10%.
- Net impact under the October inflation rate (final rate still unknown).
- Frame budget decisions around Education Quality Standards (EQS), Equitable Distribution of Resources among all District schools, and Student Needs.

Proposed FY 2024-25 Budget: Included in this packet is the recommendation of the Leadership Team for the FY 2024-25 budget developed with direction from the Board, and input received from Community and Staff (see the Comparative Summary Sheet for the breakdown):

- Salary updates, including step and column movements.
- Health insurance increase of 16.4% based upon premium rates filed by the Vermont Education Health Initiative (VEHI) to the Vermont Department of Financial Regulation (DFR) for approval for FY 25.
- Dental insurance contribution increased to \$720/person based upon prior board action.
- VMERS employer contribution estimated increase of .25% to a 7% employer contribution, based upon notice received from the Vermont State Treasurer’s office.
- Estimates for Special Ed student needs for out of district placements, transportation and other services.
- Current contracts for auditors and insurance plus estimates for inflation.
- Transportation based upon contract terms.
- Estimated inflationary increases for professional services, supplies, utilities, heating fuel, wood chips and wood pellets.
- Debt service payments updated per the debt service schedule.
- Capital Fund transfer increased based upon an amount identified when developing the multi-year capital improvement plan in the spring.
- Funding includes request to provide current software programs and continued cybersecurity strengthening efforts.
- The ARP ESSER grant funds will be fully expended at the end of FY 24. This removes funding for Interventions, Nurses and School Counselors.
- This budget includes the following personnel changes:

Berlin

- Reduce 1.0 Classroom Teacher
- Reduce 1.0 School Counselor
- Add 1.0 BCBA (.5 funded through Project SERV)

Calais

- Reduce .4 Library/Media
- Reduce .6 School Counselor
- Reduce .3 Math Interventionist

Doty

- Reduce .5 School Nurse
- Reduce .2 School Counselor

East Montpelier

- Reduce 1.0 Classroom Teacher

Rumney / Doty

- Reduce 1.0 Classroom Teacher (Combined Kindergarten)
- Reduce .42 Preschool Assistant

Rumney

- Reduce 1.3 Paraeducators (based on Special Education needs)

U-32

- Reduce 1.0 School Counselor
- Add 1.0 SAP Counselor (partially funded through SAP grant)
- Reduce 2.0 Paraeducators

Next Steps:

1. The School Board reviews and discusses the proposed Budget.
2. The School Board provides the Leadership Team with additional guidance to continue to inform the budget process.
3. The School Board continues to work to inform and engage the community in the budget process.
4. Special Ed Student needs continue to be reviewed and updated.
5. Administration continues to firm up revenue and expenditure estimates.
6. The next budget presentation on December 20, 2023 will provide tax estimates made based on information from the AOE and the Tax Commissioner (due December 1). This should include the Long-term Weighted Average Daily Membership updates and the estimated Property Yield. The Common Level of Appraisal information will not be available until January.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 COMPARATIVE SUMMARY
 FY 2023 - 2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

	BUDGET 2023-24	\$ INCREASE (DECREASE)	BUDGET 2024-25	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ 1,673,322		4.30%
Benefits		\$ 952,014		2.45%
TOTAL SALARY & BENEFITS	\$ 27,724,230	\$ 2,625,336	\$ 30,349,566	6.75%
NONSALARY ITEMS				
Estimated Inflationary Costs		\$ 213,699		0.55%
Transportation		\$ 202,083		0.52%
Debt Service		\$ (22,018)		-0.06%
Fund Transfer - Capital		\$ 120,783		0.31%
Fund Transfer - Food Service		\$ 97,034		0.25%
Special Education		\$ 89,987		0.23%
TOTAL NONSALARY ITEMS	\$ 11,197,101	\$ 701,568	\$ 11,898,669	1.80%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 38,921,331	\$ 3,326,904	\$ 42,248,235	8.55%
REVENUE CHANGES				
Tuition		\$ (85,652)		-0.22%
Miscellaneous Revenues		\$ (62,800)		-0.16%
Small Schools Grant		\$ (171,302)		-0.44%
Special Ed Revenues		\$ (461,321)		-1.19%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,224,092	\$ (781,075)	\$ 6,443,017	-10.81%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 31,697,239	\$ 4,107,979	\$ 35,805,218	12.96%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION REVENUES	\$ 1,001,446	\$ 1,080,352	\$ 1,006,411	\$ 920,759	\$ (85,652)	
INVESTMENT EARNINGS INTEREST	\$ 224,206	\$ 164,129	\$ 218,729	\$ 218,729	\$ -	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 366,371	\$ 306,628	\$ 265,276	\$ 202,476	\$ (62,800)	
EDUC. SPENDING REVENUES	\$ 27,792,291	\$ 28,821,017	\$ 31,697,239	\$ 35,805,218	\$ 4,107,979	
MISC STATE REIMBURSEMENTS	\$ 777,748	\$ 904,062	\$ 875,802	\$ 704,500	\$ (171,302)	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,109,047	\$ 4,869,348	\$ 4,857,875	\$ 4,396,553	\$ (461,321)	
SUBTOTAL REVENUES	\$ 34,271,109	\$ 36,145,535	\$ 38,921,331	\$ 42,248,235	\$ 3,326,904	
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 34,271,109	\$ 36,145,535	\$ 38,921,331	\$ 42,248,235	\$ 3,326,904	8.55%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$ 7,986,320	\$ 8,579,736	\$ 9,150,066	\$ 9,468,593	\$ 318,527	
MISCELLANEOUS BENEFITS	\$ 2,227,080	\$ 2,415,680	\$ 2,825,505	\$ 3,127,112	\$ 301,607	
TUITION REIMBURSEMENT	\$ 184,272	\$ 161,039	\$ 117,363	\$ 114,229	\$ (3,134)	
PROFESSIONAL EDUCATION SVC	\$ 84,424	\$ 64,989	\$ 127,690	\$ 127,690	\$ -	
REPAIRS AND MAINT SVCS	\$ -	\$ 6,732	\$ -	\$ -	\$ -	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 490,159	\$ 561,305	\$ 639,173	\$ 639,173	\$ -	
TRAVEL	\$ 5,345	\$ 11,398	\$ 14,100	\$ 14,100	\$ -	
GENERAL SUPPLIES	\$ 227,276	\$ 245,946	\$ 249,134	\$ 253,233	\$ 4,099	
BOOKS AND PERIODICALS	\$ 42,637	\$ 49,388	\$ 64,484	\$ 65,984	\$ 1,500	
EQUIPMENT	\$ 9,885	\$ 33,766	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 567	\$ 9,966	\$ 1,200	\$ 1,200	\$ -	
TOTAL INSTRUCTIONAL SERVICES	\$ 11,257,965	\$ 12,139,945	\$ 13,188,715	\$ 13,811,314	\$ 622,599	4.72%
PRESCHOOL PROGRAM						
SALARIES	\$ 373,865	\$ 369,637	\$ 383,291	\$ 384,935	\$ 1,644	
MISCELLANEOUS BENEFITS	\$ 137,477	\$ 138,602	\$ 178,869	\$ 143,685	\$ (35,184)	
TUITION REIMBURSEMENT	\$ 785	\$ 1,289	\$ 15,215	\$ 12,489	\$ (2,726)	
PROFESSIONAL EDUCATION SVC	\$ 11,710	\$ 6,364	\$ 13,000	\$ 13,000	\$ -	
TUITION TO PRIVATE SCHOOLS	\$ 139,723	\$ 145,300	\$ 148,512	\$ 153,440	\$ 4,928	
GENERAL SUPPLIES	\$ 2,517	\$ 8,770	\$ 6,315	\$ 6,315	\$ -	
BOOKS AND PERIODICALS	\$ 1,194	\$ -	\$ 1,400	\$ 1,400	\$ -	
TOTAL PRESCHOOL PROGRAM	\$ 667,271	\$ 669,962	\$ 746,602	\$ 715,264	\$ (31,338)	-4.20%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
GUIDANCE SERVICES						
SALARIES	\$ 716,463	\$ 748,386	\$ 764,471	\$ 967,538	\$ 203,067	
MISCELLANEOUS BENEFITS	\$ 220,268	\$ 221,044	\$ 266,298	\$ 405,610	\$ 139,312	
TUITION REIMBURSEMENT	\$ -	\$ 514	\$ 4,068	\$ 7,526	\$ 3,458	
PROFESSIONAL EDUCATION SVC	\$ 3,635	\$ 11,636	\$ 7,700	\$ 7,700	\$ -	
TRAVEL	\$ 595	\$ 402	\$ 1,125	\$ 1,125	\$ -	
GENERAL SUPPLIES	\$ 23,016	\$ 26,410	\$ 29,502	\$ 30,809	\$ 1,307	
BOOKS AND PERIODICALS	\$ 4,956	\$ 527	\$ 1,010	\$ 1,210	\$ 200	
TOTAL GUIDANCE SERVICES	\$ 968,933	\$ 1,008,918	\$ 1,074,174	\$ 1,421,518	\$ 347,344	32.34%
HEALTH SERVICES						
SALARIES	\$ 346,971	\$ 406,041	\$ 354,599	\$ 431,949	\$ 77,350	
MISCELLANEOUS BENEFITS	\$ 147,886	\$ 153,925	\$ 194,258	\$ 215,073	\$ 20,815	
TUITION REIMBURSEMENT & PD	\$ 3,840	\$ 5,873	\$ 4,068	\$ 4,068	\$ -	
PROFESSIONAL SERVICES	\$ -	\$ 368	\$ 550	\$ 650	\$ 100	
GENERAL SUPPLIES	\$ 11,115	\$ 11,712	\$ 12,157	\$ 16,138	\$ 3,980	
BOOKS AND PERIODICALS	\$ 948	\$ -	\$ 1,085	\$ 1,085	\$ -	
TOTAL HEALTH SERVICES	\$ 510,760	\$ 577,918	\$ 566,717	\$ 668,963	\$ 102,245	18.04%
CURRICULUM SERVICES						
SALARIES	\$ 187,726	\$ 273,698	\$ 283,374	\$ 352,104	\$ 68,730	
MISCELLANEOUS BENEFITS	\$ 34,669	\$ 40,454	\$ 46,032	\$ 63,283	\$ 17,251	
TUITION REIMBURSEMENT & pd	\$ 815	\$ 5,088	\$ 4,882	\$ 5,899	\$ 1,017	
PURCHASED PROF & TECHNICAL SERVICES	\$ 150	\$ -	\$ -	\$ -	\$ -	
TRAVEL	\$ 355	\$ 1,848	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 46	\$ 771	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 788	\$ 2,994	\$ 1,200	\$ 1,200	\$ -	
DUES AND FEES	\$ 1,247	\$ 1,336	\$ 1,000	\$ 1,000	\$ -	
TOTAL CURRICULUM SERVICES	\$ 225,795	\$ 326,188	\$ 343,488	\$ 430,486	\$ 86,998	25.33%
INSTRUCTIONAL STAFF TRAINING						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 79,184	\$ 85,391	\$ 91,413	\$ 95,983	\$ 4,571	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 79,184	\$ 85,391	\$ 91,413	\$ 95,983	\$ 4,571	5.00%
LIBRARY SERVICES						

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

DESCRIPTION	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
SALARIES	\$ 339,097	\$ 376,070	\$ 358,452	\$ 406,540	\$ 48,088	
MISCELLANEOUS BENEFITS	\$ 97,215	\$ 105,470	\$ 115,993	\$ 133,640	\$ 17,647	
TUITION REIMBURSEMENT	\$ 4,170	\$ 1,684	\$ 4,554	\$ 3,457	\$ (1,097)	
PROFESSIONAL ED SERVICES	\$ -	\$ 1,300	\$ -	\$ 1,300	\$ 1,300	
TRAVEL	\$ -	\$ 295	\$ -	\$ -		
GENERAL SUPPLIES	\$ 15,691	\$ 11,539	\$ 23,072	\$ 17,073	\$ (5,999)	
BOOKS AND PERIODICALS	\$ 45,281	\$ 49,586	\$ 49,459	\$ 52,895	\$ 3,436	
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL LIBRARY SERVICES	\$ 501,454	\$ 545,943	\$ 551,530	\$ 614,905	\$ 63,375	11.49%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$ 528,850	\$ 553,750	\$ 575,446	\$ 677,904	\$ 102,458	
MISCELLANEOUS BENEFITS	\$ 97,491	\$ 100,241	\$ 99,059	\$ 112,251	\$ 13,192	
TUITION REIMBURSEMENT	\$ 1,044	\$ -	\$ 20,221	\$ 13,221	\$ (7,000)	
PROFESSIONAL SERVICES	\$ 186,421	\$ 67,073	\$ 76,000	\$ 176,000	\$ 100,000	
RENTALS AND LEASES-COPIER	\$ 50,619	\$ 60,210	\$ 65,184	\$ 65,184	\$ -	
COMMUNICATIONS	\$ 92,543	\$ 106,185	\$ 140,570	\$ 145,156	\$ 4,586	
TRAVEL	\$ -	\$ 1,345	\$ -	\$ 7,000	\$ 7,000	
SUPPLIES-TECH RELATED	\$ 20,847	\$ 42,535	\$ 23,345	\$ 23,345	\$ -	
SOFTWARE	\$ 411,515	\$ 410,754	\$ 454,000	\$ 400,000	\$ (54,000)	
EQUIPMENT	\$ 188,186	\$ 346,851	\$ 330,000	\$ 330,000	\$ -	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,577,515	\$ 1,688,944	\$ 1,783,825	\$ 1,950,061	\$ 166,236	9.32%
BOARD OF EDUCATION SVCS.						
SALARIES	\$ 22,782	\$ 27,000	\$ 30,120	\$ 36,220	\$ 6,100	
MISCELLANEOUS BENEFITS	\$ 1,830	\$ 2,817	\$ 2,869	\$ 3,490	\$ 621	
PURCHASED PROF & TECHNICAL SERVICES	\$ 15,750	\$ 10,663	\$ 19,991	\$ 23,210	\$ 3,219	
LEGAL SERVICES	\$ 50,110	\$ 31,576	\$ 58,449	\$ 63,124	\$ 4,676	
INSURANCE	\$ 129,308	\$ 113,015	\$ 124,027	\$ 130,228	\$ 6,201	
POSTAGE	\$ 1,885	\$ 2,507	\$ 2,199	\$ 2,375	\$ 176	
ADVERTISING	\$ 2,710	\$ 965	\$ 7,500	\$ 7,500	\$ -	
GENERAL SUPPLIES	\$ 17,578	\$ 15,235	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ -	\$ 2,047	\$ 1,654	\$ 1,786	\$ 132	
EQUIPMENT	\$ 5,700	\$ -	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 7,858	\$ 8,242	\$ 11,000	\$ 11,000	\$ -	
TOTAL BOARD OF EDUCATION SVCS.	\$ 255,511	\$ 214,067	\$ 276,809	\$ 297,934	\$ 21,126	7.63%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
SUPERINTENDENT SERVICES						
SALARIES	\$ 468,545	\$ 366,739	\$ 362,335	\$ 510,047	\$ 147,712	
MISCELLANEOUS BENEFITS	\$ 140,119	\$ 130,700	\$ 140,103	\$ 196,512	\$ 56,409	
TUITION REIMBURSEMENT & PD	\$ 8,745	\$ 7,584	\$ 7,322	\$ 9,356	\$ 2,034	
PURCHASED PROF & TECHNICAL SERVICES	\$ 11,790	\$ 10,804	\$ 21,200	\$ 21,200	\$ -	
COMMUNICATIONS-POSTAGE	\$ 6,141	\$ 17,934	\$ 5,500	\$ 5,500	\$ -	
PRINTING AND BINDING	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
TRAVEL	\$ 868	\$ 1,595	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 16,894	\$ 24,358	\$ 15,000	\$ 15,000	\$ -	
BOOKS AND PERIODICALS	\$ 400	\$ 268	\$ 750	\$ 750	\$ -	
DUES AND FEES	\$ 7,180	\$ 7,405	\$ 8,375	\$ 8,375	\$ -	
TOTAL SUPERINTENDENT SERVICES	\$ 660,683	\$ 567,385	\$ 569,085	\$ 775,240	\$ 206,155	36.23%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,475,504	\$ 1,544,118	\$ 1,595,520	\$ 1,689,246	\$ 93,726	
MISCELLANEOUS BENEFITS	\$ 502,551	\$ 471,754	\$ 522,144	\$ 543,586	\$ 21,442	
TUITION REIMBURSEMENT	\$ 14,669	\$ 10,608	\$ 42,714	\$ 42,979	\$ 265	
PURCHASED PROF & TECHNICAL SERVICES	\$ 12,267	\$ 4,797	\$ 11,800	\$ 11,800	\$ -	
COMMUNICATIONS-POSTAGE	\$ 13,675	\$ 13,777	\$ 17,460	\$ 18,560	\$ 1,100	
TRAVEL	\$ 1,924	\$ 4,482	\$ 4,800	\$ 4,800	\$ -	
GENERAL SUPPLIES	\$ 46,246	\$ 47,976	\$ 50,094	\$ 50,094	\$ -	
DUES AND FEES	\$ 10,524	\$ 10,986	\$ 8,150	\$ 8,150	\$ -	
TOTAL OFFICE OF THE PRINCIPAL	\$ 2,077,361	\$ 2,108,498	\$ 2,252,682	\$ 2,369,215	\$ 116,533	5.17%
FISCAL SERVICES						
SALARIES	\$ 407,683	\$ 349,147	\$ 362,853	\$ 420,636	\$ 57,783	
MISCELLANEOUS BENEFITS	\$ 127,025	\$ 105,351	\$ 139,341	\$ 150,633	\$ 11,292	
TUITION REIMBURSEMENT & PD	\$ 5,011	\$ 6,733	\$ 15,255	\$ 15,255	\$ -	
PURCHASED PROF & TECHNICAL SERVICES	\$ (16,409)	\$ 37,094	\$ 11,500	\$ 11,500	\$ -	
AUDITING SERVICES	\$ 30,406	\$ 34,413	\$ 42,102	\$ 48,417	\$ 6,315	
TRAVEL	\$ 1,535	\$ 2,378	\$ 2,500	\$ 2,500	\$ -	
GENERAL SUPPLIES	\$ 3,561	\$ 967	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 1,012	\$ 1,171	\$ 500	\$ 500	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 207,837	\$ 120,209	\$ 242,421	\$ 261,815	\$ 19,394	
TOTAL FISCAL SERVICES	\$ 767,661	\$ 657,460	\$ 819,472	\$ 914,256	\$ 94,784	11.57%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,287,061	\$ 1,305,065	\$ 1,445,066	\$ 1,678,868	\$ 233,802	
MISCELLANEOUS BENEFITS	\$ 444,320	\$ 434,476	\$ 606,400	\$ 629,101	\$ 22,701	
UTILITY SERVICES	\$ 24,261	\$ 28,674	\$ 44,950	\$ 44,950	\$ -	
CLEANING SERVICES	\$ 73,677	\$ 84,664	\$ 77,580	\$ 84,630	\$ 7,050	
REPAIR AND MAINTENANCE SERVICES &PROP	\$ 348,413	\$ 314,732	\$ 321,852	\$ 339,490	\$ 17,638	
COMMUNICATIONS	\$ -	\$ 2,627	\$ -	\$ 500	\$ 500	
TRAVEL/GAS &BOTTLED GAS	\$ 8,733	\$ 10,611	\$ 10,924	\$ 14,302	\$ 3,378	
GENERAL SUPPLIES	\$ 157,373	\$ 190,941	\$ 152,547	\$ 178,165	\$ 25,618	
ELECTRICITY	\$ 355,203	\$ 333,712	\$ 300,653	\$ 369,547	\$ 68,894	
OIL	\$ 148,038	\$ 171,821	\$ 157,376	\$ 131,000	\$ (26,376)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 85,496	\$ 58,995	\$ 147,496	\$ 141,563	\$ (5,933)	
EQUIPMENT	\$ 24,558	\$ 127,708	\$ 117,600	\$ 120,600	\$ 3,000	
DUES AND FEES	\$ -	\$ 90	\$ -	\$ -	\$ -	
TOTAL OPER. AND MAINT.PLANT	\$ 2,957,133	\$ 3,064,115	\$ 3,382,442	\$ 3,732,715	\$ 350,272	10.36%
STUDENT TRANSPORTATION SV						
SALARIES	\$ 6,991	\$ 5,639	\$ 6,143	\$ 7,459	\$ 1,316	
BENEFITS	\$ 2,142	\$ 1,926	\$ 2,522	\$ 2,914	\$ 392	
STUDENT TRANSPORTATION SV	\$ 1,636,070	\$ 1,623,239	\$ 1,608,666	\$ 1,810,749	\$ 202,083	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,645,202	\$ 1,630,804	\$ 1,617,331	\$ 1,821,122	\$ 202,083	12.49%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 20,210	\$ 50,251	\$ 45,105	\$ 45,105	\$ -	
TOTAL STUDENT TRANS-OTHER	\$ 20,210	\$ 50,251	\$ 45,105	\$ 45,105	\$ -	0.00%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 927,136	\$ 773,231	\$ 772,608	\$ 772,855	\$ 247	
INTEREST LONG TERM DEBT	\$ 292,705	\$ 329,080	\$ 248,590	\$ 226,325	\$ (22,265)	
TOTAL DEBT SERVICE	\$ 1,219,841	\$ 1,102,311	\$ 1,021,198	\$ 999,180	\$ (22,018)	-2.16%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ 45,538	\$ -	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ 45,538	\$ -	\$ -	\$ -	\$ -	0.00%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 2,225,000	\$ 880,000	\$ 901,234	\$ 1,022,017	\$ 120,783	
FUND TRANSFER-FOOD SERVICE	\$ 149,115	\$ 149,115	\$ 50,371	\$ 147,405	\$ 97,034	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ 40,000	\$ -	\$ 50,000	\$ 50,000	\$ -	
TOTAL TRANSFER TO OTHER FUNDS	\$ 2,414,115	\$ 1,029,115	\$ 1,001,605	\$ 1,219,422	\$ 217,817	21.75%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES	\$ 1,174,993	\$ 1,494,003	\$ 1,540,403	\$ 1,783,339	\$ 242,936	
MISCELLANEOUS BENEFITS	\$ 540,105	\$ 652,608	\$ 919,363	\$ 1,265,933	\$ 346,570	
STATE PLACED STUDENT COSTS	\$ 96,205	\$ 46,496	\$ 154,316	\$ 154,316	\$ -	
STATE PLACED STUDENT COSTS 504	\$ -	\$ 29,790	\$ -	\$ -	\$ -	
SPECIAL EDUCATION PROGRAMS	\$ 2,029,147	\$ 1,953,942	\$ 2,683,841	\$ 3,104,528	\$ 420,687	
EXTRAORDINARY PROGRAM	\$ 1,429,944	\$ 1,680,756	\$ 1,878,113	\$ 1,546,581	\$ (331,532)	
SUMMER PROGRAM	\$ 108,055	\$ 109,957	\$ 93,663	\$ 93,663	\$ -	
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$ 159,523	\$ 79,181	\$ 183,418	\$ 183,418	\$ -	
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$ 116,396	\$ 45,656	\$ 148,163	\$ 148,163	\$ -	
SLP SERVICES	\$ 516,042	\$ 509,235	\$ 552,454	\$ 552,454	\$ -	
OT SERVICES	\$ 28,764	\$ 39,507	\$ 32,603	\$ 32,603	\$ -	
PT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSPORTATION(NOT SUMMER)	\$ 99,885	\$ 98,218	\$ 69,179	\$ 69,179	\$ -	
EEE	\$ 8,919	\$ 44,752	\$ 10,403	\$ 11,235	\$ 832	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,307,980	\$ 6,784,101	\$ 8,265,919	\$ 8,945,412	\$ 679,493	8.22%
SPED ADMINISTRATION						
SALARIES	\$ 300,650	\$ 306,313	\$ 323,321	\$ 352,851	\$ 29,530	
MISCELLANEOUS BENEFITS	\$ 81,617	\$ 88,042	\$ 94,535	\$ 117,732	\$ 23,197	
TUITION & PD	\$ 5,870	\$ 12,298	\$ 7,729	\$ 7,729	\$ -	
INSURANCE	\$ 3,500	\$ -	\$ 3,500	\$ 3,500	\$ -	
COMMUNICATIONS	\$ -	\$ -	\$ 4,775	\$ 4,775	\$ -	
ADVERTISING	\$ 398	\$ 674	\$ 500	\$ 500	\$ -	
TRAVEL	\$ 958	\$ 1,208	\$ 2,450	\$ 2,450	\$ -	
SUPPLIES	\$ 134	\$ -	\$ 4,446	\$ 4,446	\$ -	
SUPPLIES-SOFTWARE	\$ 5,390	\$ 5,214	\$ 6,000	\$ 6,000	\$ -	
DUES AND FEES	\$ -	\$ 3,275	\$ 645	\$ 645	\$ -	
TOTAL SPED ADMINISTRATION	\$ 398,516	\$ 417,024	\$ 447,901	\$ 500,628	\$ 52,727	11.77%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2023-2024 BUDGET vs. FY 2024-2025 BUDGET DRAFT #1

<u>DESCRIPTION</u>	ACTUAL 2022	ACTUAL 2023	FINAL BUDGET 2024	DRAFT #1 BUDGET 2025	\$ Increase (Decrease)	% Increase (Decrease)
ENGLISH LANGUAGE LEARNER						
SALARIES	\$ 58,672	\$ 60,166	\$ 63,174	\$ 68,795	\$ 5,621	
MISCELLANEOUS BENEFITS	\$ 17,368	\$ 19,368	\$ 19,672	\$ 21,997	\$ 2,325	
TUITION REIMBURSEMENT	\$ 165	\$ -	\$ 1,627	\$ 1,627	\$ -	
TRAVEL	\$ -	\$ 1,965	\$ 1,000	\$ 1,000	\$ -	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 76,205	\$ 81,498	\$ 85,473	\$ 93,419	\$ 7,946	9.30%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 710,971	\$ 763,160	\$ 789,845	\$ 826,093	\$ 36,248	
TOTAL COCURRICULAR ACTIVITIES	\$ 710,971	\$ 763,160	\$ 789,845	\$ 826,093	\$ 36,248	4.59%
TOTAL EXPENSES	\$ 35,345,804	\$ 35,512,999	\$ 38,921,331	\$ 42,248,235	\$ 3,325,196	8.54%