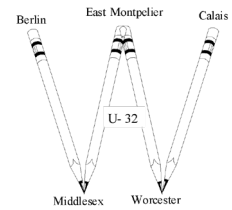


# Washington Central Unified Union School District

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

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



## WCUUSD Finance Committee

### Meeting Agenda

1.14.25

8:30-9:30 AM

Central Office, 1130 Gallison Hill Rd. Montpelier

Via Video Conference

### Virtual Meeting Information

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

Meeting ID: 847 4366 7122

Password: 910162

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

1. Call to Order
2. Approve Minutes of 12.10.24 – pg. 3
3. Informational Reports
  - 3.1. Monthly Reflections – pg. 6
4. Discussion/Action
  - 4.1. Review and Discuss FY 2025-26 Budget and Tax Rate Projections – pg. 8
  - 4.2. Budget Communication & Outreach Plan
  - 4.3. Electric Vehicle Charger at Rumney
5. Future Agenda Items
  - 5.1. Next Regular Meeting: February 11, 2025

### **WCUUSD Board Norms - Adopted November 18, 2020**

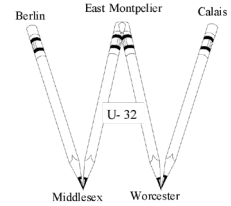
- **Public input** – Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members 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 10.16.24 5:00-6:00 PM U-32 930 Gallison Hill Rd Montpelier, VT In-Person /Virtual

**Present:** Steven Dellinger-Pate, Susanne Gann, Ursula Stanley, Flor Diaz Smith, Chris McVeigh, Zach Sullivan, Allen Gilbert, Daniel Keeney, Rebecca Tatistcheff, Karoline May, Lila Richardson

1. **Call to Order:** Flor Diaz Smith called the meeting to order at 8:33 a.m.
2. **Approve minutes of 11.12.24:** Zach Sullivan motioned to approve the minutes from 11.12.24. Ursula seconded and the motion passed.
3. **Informational Reports**
  - 3.1. **Monthly Reflections:** Susanne provided a written memo highlighting some of the work in the finance department.

Open enrollment health insurance plan changes or changes to flexible spending and dependent care account contributions will go into effect on the January 10 payroll. This movement can cause significant work for staff that must be completed in a compressed timeline. Holly Poulin and Penny Andrews will work together the first week in January to update employee deductions and review for accuracy. Anyone with questions regarding the enrollment information can reach out to Holly at [hpoulin@u32.org](mailto:hpoulin@u32.org).

Shannon Knowles and Penny Andrews will be attending a training for Payroll and Accounts Payable on December 12 hosted by our software vendor. This training will cover the electronic filing of W2s on BSO, closing accounts payable, filing 1099s electronically with the IRS and review the childcare credit contribution setup and process for payroll.

The positive paycheck procedure implemented with Community Bank in November is fully implemented. Some minor issues were identified, and the procedure has been updated to eliminate the cause of the issues. Happy to report that this additional layer of protection to the bank account is now going smoothly. Thank you to Tom Hamlin, Financial Accountant, for taking the lead on this process. Chris asked about if we get notifications. Susanne advised that is exactly what the additional layer of protection is and she explained how the process works.

- 3.2. Fund Balance Projections – Enterprise Funds:** Susanne explained that this is a report of the fund balance for our enterprise funds such as food service, HRA, Community Connections, dental, etc. not a projection of the general fund. She gave an overview of these funds. Zach asked if these numbers were separate from the numbers they would get in January or a subset. Susanne advised they are separate and explained. Daniel asked what the Community Connections and food service budgeted amounts are. Susanne advised she would look up that information and get it to him before the Board meeting. Daniel asked if there is a best practice in terms of the cushion and if there is a contingency plan if we run out of funds in these programs. Susanne advised that this has been looked at and it is a good opportunity to figure out what to do with the fund balance. She spoke about the fund balance for food service. There was some discussion. Ursula mentioned that these are funds from last year and we are not looking into these budgets in detail going into this year. Steven reiterated that this is a good opportunity to expand Community Connections services. Daniel spoke about the value of the Community Connections programs to families. Steven spoke about making investments in Pre-k and after-school programs in the middle school. He said this is probably one of the most overlooked pieces of the budget over past years.
- 3.3. Food Service Director Job Description:** Susanne felt like this was an opportunity to explain the intent of the Food Service Director Position to the Committee. She explained that we had a Food Service Director at U-32 but that person left this past fall. She advised that the state recommended we have a Food Service Director at the district level. We were advised by the state that we did not have great oversight of our programs. She spoke about grants and how this position could be responsible for this. Flor asked about a bullet point that linked food and curriculum like Farm to Table. Susanne suggested that the leadership team might be interested in exploring that. Daniel asked about the timeline for posting and filling the position and whether we should seek information from third parties to get feedback. Susanne advised it is going to be posted as soon as possible and we have been working with the AOE and other school districts. Chris asked if the Board authorized this position or if this is an expansion of the U-32 position. Chris asked about the added cost to the budget. He expressed concern about adding another position. There was some discussion. Susanne explained that it was necessary to add a Cook/Food Service Agent for U-32, but this increase is offset some by a reduction in FTE at one of the schools, due to lower enrollment and fewer meals served. She advised the net increase is worth taking advantage of this opportunity.

**4. Discussion/Action**

- 5. Review Preliminary Tax Rate Projections for FY 26 Budget:** A memo was provided showing a chart by town for the Preliminary Common Level of Appraisal from FY 24-25 to FY 25-26. Another chart showed the Equalized Tax rate by town. Susanne gave an overview of these charts. She spoke about the letter that came from the Tax Commissioner on December 1<sup>st</sup>. Zach asked if the federal poverty level's impact on equalized pupils is a statewide change and whether it will affect the December 1st letter's yield updates or if those numbers are already included. Susanne explained that those numbers are locked on December 15 and they will take the students identified at that federal poverty level up to that date. Susanne advised many business managers have asked questions about this number and we have not received answers yet. Chris asked if there is a date that the state is locked into a number. Susanne advised December 15. Chris asked for clarification on the charts. Susanne explained the chart. There was some discussion about the differences in numbers for each town. Steven advised we are still under the threshold but not by much and he advised being conservative right now is in our best interest we do not know where this is going to land and we do not have a huge cushion.

- 6. Public Comments:** Lila Richardson stated she had questions about the high numbers for Worcester. She advised that Worcester is in the process of reevaluating property values. She asked about the survey that was sent out and what the process would be for answering questions. Flor advised we are about to close the survey. In the last meeting, we had 17 responses and it will go in the packet for the Board to see. She is going to discuss this with the Steering Committee. Flor spoke about the Configuration Committee Applicants. She advised we have some applicants from three of the towns.

**7. Future Agenda Items**

**7.1. Next Regular Meeting:** January 14, 2025

**8. Public Comments:**

- 9. Adjourn:** Daniel motioned to adjourn. The motion was seconded and the meeting was adjourned.

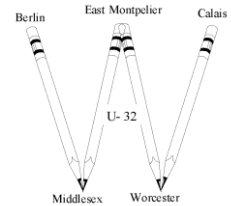
**Washington  
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Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: January 10, 2025**

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It has been a busy few weeks preparing materials for the FY 26 General Fund Budget and tax rate calculations. The budget is entered into the NEMRC accounting software, which is used as an auditing tool against the Excel budget document to ensure accuracy and that nothing is missed. The summary, write up and tax calculations are completed after this comparison.

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Holly has been hard at work this month with calendar year-end and year-beginning responsibilities. The District's Section 125 plan year begins 1/1/25, so it marked the end of the window for eligible employees to enroll in District benefits. Holly made enrollment changes with the first payroll in January, updating the employee and employer deductions in the payroll software, Penny verified the set up was correct to ensure accuracy.

Penny has begun work on the calendar year-end payroll reconciliation, which could not be completed until the last payroll of 2024, which was December 27th. This reconciliation is the first step to prepare numerous quarterly payroll reports (941s for the Feds, VT payroll quarterly reports, Unemployment tax wage report for the Department of Labor, Health Care Employer Assessment due to the Tax Department) and W-2s which are all due at the end of January.

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Tim Couture and I have worked closely to confirm that the Average Daily Membership (ADM) the AOE uses in the LTW ADM calculation is correct and matches the District's records. Discrepancies were identified and researched, resulting in some changes to the ADM which was certified by the District on January 3rd. Thank you Tim for the time spent on the reconciliation.

## Monthly Reflections

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The FY 2023-2024 audit draft is currently in production, but has not been received and reviewed internally. As soon as it is, we will schedule it to be presented to the Finance Committee and Board.

## Washington Central Unified Union School District

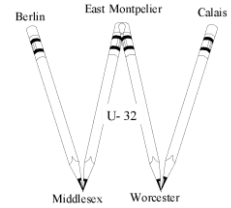
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Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee**  
**FROM: Steven Dellinger-Pate, Superintendent**  
**Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 26 General Fund Budget Draft #3 and Preliminary Tax Rate Projections**  
**DATE: January 10, 2025**

---

**Review:** The Board participated in a budget training September 18<sup>th</sup>, followed it up with a [Community Input Session](#) November 6<sup>th</sup>, and received the presentation of the first draft of the FY 2025-26 General Fund Budget on November 20<sup>th</sup>. The Board asked administration to provide additional information on proposed personnel changes, which was provided at the December 4<sup>th</sup> Board meeting. The budget presentation at the December 18<sup>th</sup> Board meeting included preliminary tax rate projections based upon the [December 1 letter from the Tax Commissioner](#).

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

- Remain under the per pupil [spending threshold](#)
- Continue to offer and further develop the Multi-Layer System of Supports
- Consider configuration changes that support our criteria
- Frame budget decisions around meeting goals of the Strategic Plan and adhering to our Core Beliefs
- Frame programmatic decisions around Education Quality Standards and Equitable Distribution of Resources.
- Support accelerated growth for students from historically marginalized identities
- Budget towards long term financial sustainability of our district

**Update:** The AOE asked that district's certify their ADM counts by Friday, January 3, 2025. Washington Central was able to complete the certification. This count is one of the factors that determines the Long-term Weighted Average Daily Membership (LTW ADM). The AOE anticipates distributing version 4 of the updated LTW ADM for the District on December 10<sup>th</sup> to those districts that have certified their current year ADM. The tax rate projections have been updated with estimated LTW AD, based upon the certified SY 25 ADM, but this number may change slightly as all other factors are confirmed.

The budget was updated for the 6-semester average tech student FTE and updated tuition amounts. Tuition revenues for U-32 were updated based upon a revised tuition rate. Finally, salaries and benefits were updated for staff that petitioned for horizontal movement next year. The increase in the local education spending for this budget is 5.92% from \$34,180,343 in FY 2024-25 to \$36,203,852 in FY 2025-26.

Expenditures

FY 2025 = \$41,662,364

FY 2026 = \$43,225,002

\$ Increase = +\$1,562,639

% Difference = +3.75%

Revenues

FY 2025 = \$7,482,020

FY 2026 = \$7,021,150

\$ Decrease = -460,870

% Difference = -6.16%

Net Education Spending

FY 2025 = \$34,180,343

FY 2026 = \$36,203,852

\$ Increase = +\$2,023,509

% Difference = +5.92%

**Tax Rate Projections:** The [December 1 letter from the Tax Commissioner](#) provided a preliminary estimate for the Homestead Property Yield at \$11,879. New legislation starting July 1, 2025 applies a statewide adjustment for the average CLA to the property yield and town CLAs. The statewide adjustment of 72% makes the adjusted yield \$8,553 (\$11,879 X .72), which is a decrease from last year's final property yield of \$9,893. This yield is impacted by the average expected growth in per pupil spending across the state, as well as the income yield and the non-homestead property tax rate, which will be set by the legislature.

- Long-term weighted average daily membership (LTW ADM) estimate of 2,359.12 was used to project the tax rate.
- The Annual Property Valuation and Review Report provided updated Common Level of Appraisal for each town. All CLAs were slightly lower than the early projections received from the Tax Department.
- The per pupil excess spending threshold is currently estimated at \$15,926 by the AOE. The per pupil spending for Draft #3 is \$15,346, which is below the per pupil excess spending threshold.
- **The local spending per equalized pupil is a 6.72% increase over FY 2024-25 from \$14,380 to \$15,346. This would be the per pupil amount that will be included in the warning.**
- The equalized tax rate, using \$8,553 as the property yield, is an increase of \$.3406 or 23.43% from \$1.4536 in FY 2024-25 to \$1.7942 in FY 2025-26.

Without the statewide adjustment to the yield, the FY 2025-26 equalized tax rate would have been 1.2918, **which would have been a decrease of \$.1618 or 11.13%.**

- The estimated changes per \$100,000 house value range from an \$84 decrease per year in Berlin to a \$378 per year increase in Worcester.

#### Common Level of Appraisal Change from FY 2024-2025 to FY 2025-2026

Towns	CLA 24-25	CLA 25-26	CLA Reduction	SWA CLA*
Berlin	72.29%	67.38%	-4.91%	93.12%
Calais	72.34%	62.68%	-9.66%	86.62%
East Montpelier	70.33%	61.59%	-8.74%	85.12%
Middlesex	71.72%	65.33%	-6.39%	90.28%
Worcester	79.09%	58.59%	-20.50%	80.97%

\*SWA CLA is the Statewide Adjusted CLA: CLA/.72

#### FY 2025-26 Budget Draft #3 Tax Rate Projection – Equalized Tax Rate = \$1.7942

Towns	SWA Common Level of Appraisal Estimates	Post Legislative Session Tax Rates FY 24-25	Estimated Tax Rates FY 25-26	Increase (Decrease)	Increase per \$100,000 House Value
Berlin	93.12%	\$2.0108	\$1.9267	-\$0.0841	-\$84
Calais	86.62%	\$2.0094	\$2.0713	\$.0619	\$62
East Montpelier	85.12%	\$2.0668	\$2.1078	\$.0410	\$41
Middlesex	90.28%	\$2.0268	\$1.9874	-\$0.0394	-\$39
Worcester	80.97%	\$1.8379	\$2.2159	\$.3780	\$378

**Factors that will change the preliminary tax rate:**

- The final property yield, income yield and non-homestead tax rate is set by the legislature based on reports statewide as we progress in the budget development process, and may change post-legislative session.
- Final adjustments to the LTW ADM received from the Agency of Education.

**Next Steps:**

1. The Board adopts the final budget to be warned for the vote in March.
2. The School Board continues to work to inform and engage the community in the budget process.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
COMPARATIVE SUMMARY  
FY 2024 - 2025 BUDGET vs. FY 2025-2026 DRAFT #3

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<b><u>SALARIES AND BENEFITS</u></b>				
Salaries		\$ 575,523		1.38%
Benefits		\$ 608,234		1.46%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 1,183,757</b>	<b>\$ 30,236,126</b>	<b>2.84%</b>
<b><u>NONSALARY ITEMS</u></b>				
Estimated inflationary costs offset by line item reductions		\$ (116,154)		-0.28%
Tuition to Other School Districts (Tech Centers)		\$ 69,667		0.17%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 278,509		0.67%
Debt Service		\$ (22,963)		-0.06%
Fund Transfer - Capital		\$ (423,252)		-1.02%
Fund Transfer - Food Service		\$ 12,995		0.03%
Special Education		\$ 585,247		1.40%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 378,882</b>	<b>\$ 12,988,877</b>	<b>0.91%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 1,562,639</b>	<b>\$ 43,225,002</b>	<b>3.75%</b>
<b><u>REVENUE CHANGES</u></b>				
Tuition		\$ (190,079)		-0.46%
Investment Earnings		\$ 32,896		0.08%
Miscellaneous Revenues		\$ (14,624)		-0.04%
Miscellaneous State Reimbursements		\$ 100,801		0.24%
Special Ed Revenues		\$ 95,427		0.23%
Fund Balance		\$ (485,291)		-1.16%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (460,870)</b>	<b>\$ 7,021,150</b>	<b>-6.16%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 2,023,509</b>	<b>\$ 36,203,852</b>	<b>5.92%</b>

**Baseline Budget Comparison**

Local Education Spending was \$38,446,499 or a 12.48% increase.  
The budget was reduced \$2,242,647 from the baseline budget.

**Percentages for consideration**

Every 1% increase in the budget = \$341,803.  
A 3% increase in the budget = \$1,025,410.  
A 3% increase in the budget will require us to cut \$802,640.

**Excess Spending Threshold**

The excess spending threshold = \$15,926 per LTW ADM.  
The estimated LTW ADM for the FY 26 budget is 2,359.22.  
The estimated excess spending threshold is \$37,572,937.72  
This budget is below the estimated excess spending threshold by \$1,369,085.72.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>						
TUITION REVENUES	\$ 1,080,352	\$ 782,263	\$ 920,759	\$ 730,680	\$ (190,079)	
INVESTMENT EARNINGS INTEREST	\$ 164,129	\$ 219,216	\$ 218,729	\$ 251,626	\$ 32,896	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 306,628	\$ 127,133	\$ 179,476	\$ 164,851	\$ (14,624)	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 28,821,017</b>	<b>\$ 31,699,134</b>	<b>\$ 34,180,342</b>	<b>\$ 36,203,852</b>	<b>\$ 2,023,510</b>	
MISC STATE REIMBURSEMENTS	\$ 904,062	\$ 953,219	\$ 704,500	\$ 805,300	\$ 100,801	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,869,348	\$ 4,495,279	\$ 4,973,266	\$ 5,068,693	\$ 95,427	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 43,225,004</b>	<b>\$ 2,047,931</b>	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
<b>TOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,662,364</b>	<b>\$ 43,225,004</b>	<b>\$ 1,562,640</b>	<b>3.75%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,418,854	\$ 496,591	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,390,397	\$ 453,544	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 118,275	\$ 12,588	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 217,450	\$ 97,650	
REPAIRS AND MAINT SVCS	\$ 6,732	\$ 3,493	\$ 1,700	\$ 900	\$ (800)	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 561,305	\$ 692,978	\$ 829,605	\$ 899,272	\$ 69,667	
TRAVEL	\$ 11,398	\$ 16,307	\$ 16,550	\$ 18,500	\$ 1,950	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 226,700	\$ (52,050)	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 59,700	\$ (6,950)	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 7,200	\$ (28,600)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 24,050	\$ 12,750	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 14,381,298</b>	<b>\$ 1,056,340</b>	<b>7.93%</b>
<b>PRESCHOOL PROGRAM</b>						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 344,003	\$ (21,396)	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 171,416	\$ 28,503	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 10,498	\$ (1,991)	
PROFESSIONAL EDUCATION SVC	\$ 6,364	\$ 10,326	\$ 13,350	\$ 14,000	\$ 650	
TUITION TO PRIVATE SCHOOLS	\$ 145,300	\$ 155,110	\$ 170,896	\$ 127,700	\$ (43,196)	
GENERAL SUPPLIES	\$ 8,770	\$ 1,988	\$ 6,750	\$ 2,400	\$ (4,350)	
BOOKS AND PERIODICALS	\$ -	\$ 419	\$ 4,500	\$ 500	\$ (4,000)	
DUES AND FEES	\$ -	\$ 37	\$ 200	\$ 200	\$ -	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 669,962</b>	<b>\$ 688,328</b>	<b>\$ 716,497</b>	<b>\$ 670,717</b>	<b>\$ (45,780)</b>	<b>-6.39%</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,051,484	\$ 17,764	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 386,707	\$ (51,542)	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 10,037	\$ 1,291	
PROFESSIONAL EDUCATION SVC	\$ 11,636	\$ 2,425	\$ 12,650	\$ 3,800	\$ (8,850)	
TRAVEL	\$ 402	\$ 4,118	\$ 1,150	\$ 5,000	\$ 3,850	
GENERAL SUPPLIES	\$ 26,410	\$ 29,018	\$ 30,050	\$ 29,500	\$ (550)	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,700	\$ 400	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 700	\$ 700	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,488,928</b>	<b>\$ (36,937)</b>	<b>-2.42%</b>
<b>HEALTH SERVICES</b>						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 381,822	\$ (128,110)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 170,045	\$ (64,591)	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 5,125	\$ 1,057	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,300	\$ (150)	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 5,700	\$ (9,700)	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 900	\$ (850)	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 564,892</b>	<b>\$ (202,344)</b>	<b>-26.37%</b>
<b>CURRICULUM SERVICES</b>						
SALARIES	\$ 273,698	\$ 218,965	\$ 227,717	\$ 223,316	\$ (4,401)	
MISCELLANEOUS BENEFITS	\$ 40,454	\$ 22,950	\$ 20,364	\$ 20,178	\$ (186)	
TUITION REIMBURSEMENT & pd	\$ 5,088	\$ -	\$ 2,848	\$ 2,136	\$ (712)	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,194	\$ 2,000	\$ 2,200	\$ 200	
TRAVEL	\$ 1,848	\$ 1,238	\$ 2,000	\$ 1,300	\$ (700)	
GENERAL SUPPLIES	\$ 771	\$ 104	\$ 5,000	\$ 200	\$ (4,800)	
BOOKS AND PERIODICALS	\$ 2,994	\$ 601	\$ 3,300	\$ 1,200	\$ (2,100)	
DUES AND FEES	\$ 1,336	\$ 1,000	\$ 1,450	\$ 1,000	\$ (450)	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 251,530</b>	<b>\$ (13,149)</b>	<b>-4.97%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
SALARIES	\$ -	\$ -	\$ -	\$ 44,683	\$ 44,683	
MISCELLANEOUS BENEFITS	\$ -	\$ -	\$ -	\$ 23,611	\$ 23,611	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,100	\$ 24,700	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 185,394</b>	<b>\$ 92,994</b>	<b>100.64%</b>
<b>LIBRARY SERVICES</b>						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 320,813	\$ (57,141)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 93,382	\$ (36,453)	
TUITION REIMBURSEMENT	\$ 1,684		\$ 2,645	\$ 3,843	\$ 1,198	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 2,900	\$ 1,450	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 300		
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 21,600	\$ 8,350	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 47,300	\$ (5,800)	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,100	\$ 100	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 496,238</b>	<b>\$ (88,296)</b>	<b>-15.10%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 517,058	\$ 44,698	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 145,030	\$ 70,303	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 12,601	\$ 1,414	
PROFESSIONAL SERVICES	\$ 67,073	\$ 39,594	\$ 226,486	\$ 170,600	\$ (55,886)	
RENTALS AND LEASES-COPIER	\$ 60,210	\$ 80,696	\$ 65,184	\$ 84,600	\$ 19,416	
COMMUNICATIONS	\$ 106,185	\$ 113,450	\$ 133,300	\$ 128,300	\$ (5,000)	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 3,500	\$ (3,500)	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 34,200	\$ (11,400)	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 336,800	\$ (63,200)	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 330,000	\$ -	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 1,762,689</b>	<b>\$ (3,155)</b>	<b>-0.18%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 31,515	\$ (665)	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 2,729	\$ (319)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,663	\$ 86,785	\$ 10,000	\$ 86,900	\$ 76,900	
LEGAL SERVICES	\$ 31,576	\$ 32,656	\$ 58,450	\$ 58,450	\$ -	
INSURANCE	\$ 113,015	\$ 105,622	\$ 124,050	\$ 124,050	\$ -	
POSTAGE	\$ 2,507	\$ 3,078	\$ 2,750	\$ 3,400	\$ 650	
ADVERTISING	\$ 965	\$ 4,770	\$ 7,500	\$ 5,600	\$ (1,900)	
GENERAL SUPPLIES	\$ 15,235	\$ 10,014	\$ 19,000	\$ 10,500	\$ (8,500)	
BOOKS AND PERIODICALS	\$ 2,047	\$ 645	\$ 2,250	\$ 1,600	\$ (650)	
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 8,242	\$ 8,321	\$ 11,000	\$ 9,100	\$ (1,900)	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 333,844</b>	<b>\$ 63,616</b>	<b>23.54%</b>
<b>SUPERINTENDENT SERVICES</b>						
SALARIES	\$ 366,739	\$ 407,659	\$ 520,035	\$ 525,380	\$ 5,345	
MISCELLANEOUS BENEFITS	\$ 130,700	\$ 158,562	\$ 214,660	\$ 209,256	\$ (5,404)	
TUITION REIMBURSEMENT & PD	\$ 7,584		\$ 10,373	\$ 10,892	\$ 519	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,804	\$ 24,855	\$ 14,400	\$ 27,200	\$ 12,800	
COMMUNICATIONS-POSTAGE	\$ 17,934	\$ 28,578	\$ 19,400	\$ 31,100	\$ 11,700	
PRINTING AND BINDING	\$ -	\$ -	\$ 1,500	\$ 750	\$ (750)	
TRAVEL	\$ 1,595	\$ 3,433	\$ 7,000	\$ 3,800	\$ (3,200)	
GENERAL SUPPLIES	\$ 24,358	\$ 12,227	\$ 26,350	\$ 13,400	\$ (12,950)	
BOOKS AND PERIODICALS	\$ 268	\$ 758	\$ 750	\$ 900	\$ 150	
DUES AND FEES	\$ 7,405	\$ 11,595	\$ 8,400	\$ 12,700	\$ 4,300	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 835,378</b>	<b>\$ 12,510</b>	<b>1.52%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,585,801	\$ (84,265)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 643,181	\$ 97,755	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 39,159	\$ (3,007)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 26,400	\$ 12,400	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 9,900	\$ (8,850)	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 5,700	\$ 900	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 51,400	\$ (3,900)	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 15,150	\$ 2,450	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,376,691</b>	<b>\$ 13,483</b>	<b>0.57%</b>
<b>FISCAL SERVICES</b>						
SALARIES	\$ 349,147	\$ 378,708	\$ 370,408	\$ 383,565	\$ 13,157	
MISCELLANEOUS BENEFITS	\$ 105,351	\$ 158,228	\$ 126,225	\$ 136,414	\$ 10,189	
TUITION REIMBURSEMENT & PD	\$ 6,733	\$ 7,614	\$ 14,238	\$ 19,221	\$ 4,983	
PURCHASED PROF & TECHNICAL SERVICES	\$ 37,094	\$ 5,099	\$ 42,150	\$ 22,100	\$ (20,050)	
AUDITING SERVICES	\$ 34,413	\$ 34,600	\$ 42,150	\$ 42,150	\$ -	
TRAVEL	\$ 2,378	\$ 2,059	\$ 2,600	\$ 2,600	\$ -	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL SUPPLIES	\$ 967	\$ 947	\$ 3,000	\$ 1,100	\$ (1,900)	
DUES AND FEES	\$ 1,171	\$ 300	\$ 1,300	\$ 700	\$ (600)	
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 657,460</b>	<b>\$ 711,665</b>	<b>\$ 732,077</b>	<b>\$ 732,688</b>	<b>\$ 611</b>	<b>0.08%</b>
<b>OPERATION AND MAINT.PLANT</b>						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,804,610	\$ 159,530	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 698,173	\$ 86,668	
UTILITY SERVICES	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,750	\$ 1,300	
CLEANING SERVICES	\$ 84,664	\$ 79,696	\$ 104,650	\$ 107,650	\$ 3,000	
REPAIR AND MAINTENANCE & RENTALS	\$ 314,732	\$ 383,244	\$ 365,800	\$ 434,300	\$ 68,500	
COMMUNICATIONS	\$ 2,627	\$ 2,898	\$ 2,850	\$ 3,200	\$ 350	
TRAVEL/GAS &BOTTLED GAS	\$ 10,611	\$ 6,360	\$ 12,250	\$ 16,100	\$ 3,850	
GENERAL SUPPLIES	\$ 190,941	\$ 238,471	\$ 207,900	\$ 232,650	\$ 24,750	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 411,750	\$ 46,450	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 189,900	\$ (4,600)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,600	\$ 7,050	
SOFTWARE	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	
EQUIPMENT	\$ 127,708	\$ 108,745	\$ 147,250	\$ 101,500	\$ (45,750)	
DUES AND FEES	\$ 90	\$ 1,478	\$ 100	\$ 1,800	\$ 1,700	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 3,064,115</b>	<b>\$ 3,513,733</b>	<b>\$ 3,849,185</b>	<b>\$ 4,225,983</b>	<b>\$ 376,798</b>	<b>9.79%</b>
<b>STUDENT TRANSPORTATION SV</b>						
SALARIES	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
BENEFITS	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,605	\$ (175)	
STUDENT TRANSPORTATION SV	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,630,804</b>	<b>\$ 1,669,227</b>	<b>\$ 1,625,506</b>	<b>\$ 1,886,268</b>	<b>\$ 260,709</b>	<b>16.04%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,300	\$ 17,800	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 50,251</b>	<b>\$ 62,810</b>	<b>\$ 61,500</b>	<b>\$ 79,300</b>	<b>\$ 17,800</b>	<b>28.94%</b>
<b>DEBT SERVICE</b>						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,102,311</b>	<b>\$ 989,584</b>	<b>\$ 999,180</b>	<b>\$ 976,217</b>	<b>\$ (22,963)</b>	<b>-2.30%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FUND TRANSFER OUT</b>						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 500,000	\$ (423,252)	
FUND TRANSFER-FOOD SERVICE	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,400	\$ 12,995	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ -	\$ 50,000	\$ 50,000	\$ 55,000	\$ 5,000	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 1,029,115</b>	<b>\$ 1,001,605</b>	<b>\$ 1,120,657</b>	<b>\$ 715,400</b>	<b>\$ (405,257)</b>	<b>-36.16%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
SALARIES - SUPPORT	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,667,861	\$ (10,233)	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,144,503	\$ (33,463)	
SPECIAL EDUCATION SHARED SERVICES	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,972,727	\$ 86,093	
ZENITH PROGRAM	\$ 81,617	\$ 85,691	\$ 165,326	\$ 170,187	\$ 4,861	
STATE PLACED STUDENT COSTS	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,650	\$ 42,300	
SUMMER PROGRAM	\$ -	\$ 99,066	\$ 93,713	\$ 108,248	\$ 14,535	
PSYCHOLOGICAL SERVICES	\$ 3,500	\$ 154,543	\$ 177,547	\$ 184,386	\$ 6,839	
SLP SERVICES	\$ -	\$ 577,457	\$ 753,978	\$ 800,616	\$ 46,638	
OT SERVICES	\$ 398	\$ 35,095	\$ 750	\$ 37,533	\$ 36,783	
PT SERVICES	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
TRANSPORTATION (NOT SUMMER)	\$ 134	\$ 138,555	\$ 4,450	\$ 224,189	\$ 219,739	
EEE PROGRAM	\$ 5,390	\$ 23,074	\$ 6,000	\$ 89,036	\$ 83,036	
STATE PLACED 504 STUDENTS	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,784,101</b>	<b>\$ 7,382,945</b>	<b>\$ 9,319,270</b>	<b>\$ 9,629,736</b>	<b>\$ 524,928</b>	<b>5.63%</b>
<b>SPED ADMINISTRATION</b>						
SALARIES	\$ 306,313	\$ 325,623	\$ 318,897	\$ 356,069	\$ 37,172	
MISCELLANEOUS BENEFITS	\$ 88,042	\$ 100,210	\$ 101,110	\$ 109,890	\$ 8,780	
TUITION & PD	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,975	\$ 24,723	
INSURANCE	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	
COMMUNICATIONS	\$ -	\$ -	\$ 4,800	\$ -	\$ (4,800)	
ADVERTISING	\$ 674	\$ 533	\$ 750	\$ 700	\$ (50)	
TRAVEL	\$ 1,208	\$ 859	\$ 2,450	\$ 1,300	\$ (1,150)	
SUPPLIES	\$ -	\$ 116	\$ 4,450	\$ 2,700	\$ (1,750)	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
SUPPLIES-SOFTWARE	\$ 5,214	\$ 5,640	\$ 6,000	\$ 10,800	\$ 4,800	
DUES AND FEES	\$ 3,275	\$ 1,651	\$ 3,550	\$ 1,900	\$ (1,650)	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 417,024</b>	<b>\$ 457,068</b>	<b>\$ 452,759</b>	<b>\$ 515,334</b>	<b>\$ 62,575</b>	<b>13.82%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,302	\$ 2,305	
TUITION REIMBURSEMENT	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,500	\$ -	\$ 2,800	\$ 2,800	
TRAVEL	\$ 1,965	\$ 976	\$ 1,250	\$ 1,200	\$ (50)	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 81,498</b>	<b>\$ 88,869</b>	<b>\$ 93,669</b>	<b>\$ 101,503</b>	<b>\$ 7,834</b>	<b>8.36%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,014,974	\$ 104,780	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 763,160</b>	<b>\$ 833,051</b>	<b>\$ 910,194</b>	<b>\$ 1,014,974</b>	<b>\$ 104,780</b>	<b>11.51%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 35,512,999</b>	<b>\$ 38,034,754</b>	<b>\$ 41,662,364</b>	<b>\$ 43,225,003</b>	<b>\$ 1,562,639</b>	<b>3.75%</b>