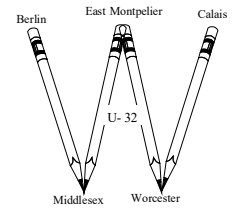


Washington Central Unified Union School District

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



**Washington Central Unified Union School District
School Board Meeting
(Virtual Only)
Central Office
1130 Gallison Hill Rd. Montpelier, VT
1.11.23 6:15-7:30 PM**

Virtual Meeting Information

<https://tinyurl.com/59ve95ym>

Meeting ID: 839 9197 3646

Password: 833388

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

- | | |
|---|------------|
| 1. Call to Order | |
| 2. Welcome | 5 minutes |
| 2.1. Adjustments to the Agenda | |
| 2.2. Reception of Guests | |
| 3. Presentation: Budget Draft # 3 | 15 minutes |
| 3.1. Public Comments-Time limit strictly enforced, see note | 15 minutes |
| 4. Board Operations (Discussion/Action) | 60 minutes |
| 4.1. Discussion of Budget Draft # 3 – pg. 3 | |
| 4.2. Approve Announced Tuition – pg. 30 | |
| 5. Future Agenda Items | 5 minutes |
| 5.1. Board Goals and Calendar | |
| 5.2. Central Vermont Career Center Budgeting | |
| 6. Public Comment | 15 minutes |
| | 5 minutes |
| 7. Adjourn | |

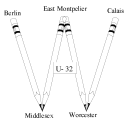
NOTE: To ensure the board has time to conduct its business, the board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.

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, and celebrate successes.

AGENDA KEY

Agenda Section	Examples	Role/ Responsibility	Description
Call to Order	n/a	Board Chair or designee	Formal opening to meeting. Superintendent calls to order during annual reorganization
Public Comment			Opportunity for public comment on items not on the agenda. Board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.
Executive Session	Personnel Student Matter Negotiations		Only for discussion of items covered in VSA §313. Formal actions not taken in Executive Session
Reports to the Board	Superintendent/ COLT Student Report	Administration	Both regular/recurring reports and one-time reports happen here. One-time reports are determined by the Board workplan or requested by the will of the Board. Generally, reports invite clarifying questions but not formal discussion/action
Committee Reports	Finance Policy Education Quality	Board	Chair of the committee reports on substance of most recent committee meeting. Generally, reports invite clarifying questions; any discussion or action items would be listed in the respective section of the agenda
Discussion Items		Board with input from administration	Items on the agenda specifically for discussion of the Board. Chair can seek input from audience during discussions. Generally not intended for action (although nothing prevents the Board from taking an action)
Action Items	Personnel approvals	Board	Items formally on the agenda for Board action. Discussion can occur after a motion is on the table
Consent Agenda	Board Orders Minutes	Board	Designed for items that need proforma approval and/or are sufficiently routine. Board acts on all items in the Consent agenda and does not discuss any item unless it is pulled out during Agenda Adjustments



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

To: WCUUSD Board
From: Meagan Roy, Superintendent
Susanne Gann, Business Manager
Re: Budget Draft #3 Memo

In order to inform the discussion during the Board's budget work session, the Leadership Team is providing the following pre-read information. This memo will include:

- A budget recap, including a summary of issues raised during the December 21 budget meeting
- An overview of the Board-requested budget models (9.7% increase, 7.0% increase), including more detailed information about possible combined service options for Board consideration

Budget Recap

In early November, the Board was presented with a "level-service" budget. This budget represented what it would cost to provide the same level of service to our students in FY24 as we are currently providing, without programmatic changes. That budget resulted in a 9.7% net expense increase, which represented both expense increases and anticipated decreases in revenue. The Board was also provided with past and projected enrollment information, indicating a continued and sustained decrease in overall enrollment across the district, as well as information about the impending loss of one-time ARP ESSER funding that will need to be addressed in future budgets. Following the November discussion, the Board provided administration with direction to inform the Draft #2 budget. Specifically, the Board approved the following parameters and asked administration to present a second draft budget that would:

- Continue to offer and further develop the Multi-Layered System of Supports (MLSS)
- Include an initiative to achieve significant improvement in proficiency for historically underserved students
- Remain under the spending threshold as it existed previously
- Bring net impact of expense budget in under 6%
- Develop contingency plans for expense reduction options
- Be creative as it relates to provision of services across our schools



The magnitude of reductions to bring a net expense budget in under 6% per Board request was estimated to be just over \$1,000,000; or, described differently: every 1% reduction in net education spending represented roughly \$288,000.

It is important for the Board to remember that the Leadership Team used a thoughtful and comprehensive approach to the discussion of budget reductions, identifying the lenses of Education Quality, Equitable Distribution of Resources, and Student Need as it approached its work. All of the reductions proposed were identified using the above lenses and **would allow our schools to maintain robust programming for students and remain in alignment with Vermont's education quality standards.**

On December 21st, the board was provided with a Draft #2 budget that took into account the above parameters along with updated expense and revenue adjustments. The Draft #2 budget would result in the reduction of nearly 11.0 FTE across the district, and represented a net spending increase of 7.59%. This did not reach the Board parameter of a 6% net spending increase. The leadership team shared that to further reduce the budget to reach the Board parameter **and** maintain education quality standards would require restructuring. Some examples of combined programming options were generally overviewed, including the merging of PreK programs across our smallest schools and the movement of grade levels.

There was significant public comment and subsequent Board discussion at the meeting on the 21st. The discussion centered on two major themes: Preserving quality educational programming for students, and doing so at a price that all of our community members can afford. As a result, the Board provided the following direction to administrators to inform the development of a Draft #3 budget:

- Provide two versions of a budget, one that brings the net expenses to a 9.7% increase, and one that brings net expenses to a 7% increase. The Board understood that in order to achieve the 7% modeling, proposals for combined services would be required.
- The Board asked administration to provide more detail about what combined programming could look like, and the financial implications of such restructuring.

Because it will be important for the Board to consider all of the budget context from the past few months, in addition to our enrollment realities and updated tax implications, the proposals below will outline the reductions proposed in each budget model along with rationale and impact on services for students. This information is being provided in response to some of the discussion from the December 21 meeting.



Draft #3 Overview

The following proposals are offered to the Board, per Board request, and for your consideration during the Draft #3 discussions. These summaries refer only to the FTE reductions; the accompanying budget documents will provide the dollar impact. Further discussion will occur during the meeting.

Draft #3a: Net expense spending at 9.7%

School	Position	FTE Reduction	FTE Remaining	Notes
Calais	Library/Media	-.5	.5	Brings staffing level into alignment with WCUUSD schools and education quality standards
Doty	ESP	-1.0	3.34	Reductions due to decreased student need No RIF - vacant positions available elsewhere in the system
Rumney	Food Service	-.86	1.0	Brings staffing into alignment with other WCUUSD schools No RIF - vacant positions available elsewhere in the system
U-32	ESP	-4.0	14	Change in administrative support Para positions currently unfilled; vacant para positions available elsewhere in the system

Draft #3b: Net expense spending at 7%

The original Draft #2 budget, inclusive of the reductions proposed on December 21st, resulted in a net expense budget with a 7.59% increase. As explained earlier, in order to provide the Board with a net expense budget at 7%, the proposal needed to include all of the originally proposed reductions (explained below) along with combined service proposals (restructuring).

Combined Services

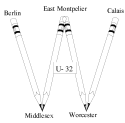
This budget version includes reductions that would be achieved by restructuring across two of our elementary schools in targeted areas. Specifically, it illustrates providing a single, combined PreK program at Rumney that would serve PreK students from both Worcester and Middlesex communities and a movement of Grade 6 from Doty to



Rumney. Additional details of this concept will be shared with the Board during the presentation.

The Board's request to have administrators think creatively about sustainable structures has energized our team as we consider how we can provide robust learning opportunities in the face of our long term declining enrollment projections. We look forward to engaging in the strategic planning process that would allow the Board to further understand our communities' hopes and dreams toward this end.

School	Position	FTE Reduction	FTE Remaining	Notes
Calais	Library/Media	-.5	.5	Brings staffing level into alignment with WCUUSD schools and education quality standards
	School Counselor	-.8	.2*	School counseling needs would be met using a "principal teacher" model
Doty	ESP	-1.0	3.34	Reductions due to decreased student need and current vacancies No RIF - vacant positions available elsewhere in the system
	Instructional Coaching	-.5	0	Reduction due to ending of school improvement grant
	Classroom Teacher	-.67	4	<i>Combined Services</i>
Rumney	Food Service	-.86	1.0	Brings staffing into alignment with other WCUUSD schools No RIF - vacant positions available elsewhere in the system
	World Language	-.5	0	World language at the elementary schools would become part of a future combined services/restructuring conversation
	Music	-.1	.5	Enrollment related decrease
U-32	ESP	-4.0	14	Change in administrative support Para positions currently unfilled; vacant para positions available elsewhere in the system
	Classroom Teachers	2.4	75	



Washington Central Unified Union School District

Report to the Board - January 11, 2023

WCUUSD	School Nurse	-.9	6	Maintains alignment with VT education quality standards Currently funded with one-time ESSER funds that expire in FY25 Moving up the development of a sustainable a school health model at the elementary schools
	Instructional Coach	-1.0	1.4	Prioritizes positions that work directly with students District will need to understand the impact on our efforts to support first instruction improvements, as needed to impact our MLSS



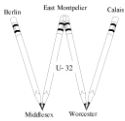
WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.

To: WCUUSD Board
From: Meagan Roy, Superintendent
Re: Central Office Comparisons

A question raised during the December 21 budget discussion was how WCUUSD's central office staffing (administration, financial/operations and support staff) compared to other central office staffing levels. The following table summarizes this information:

	WCUUSD	District A	District B	District C	District D	District E
<i>Student Count</i>	1361	1170	1553	1319	1382	960
Exec. Admin*	5	6	7	5	6	8
Ratio	1:272	1:195	1:221	1:263	1:260	1:120
Finance/Ops	6	5	3	3	4	6
Ratio	1:267	1:234	1:517	1:440	1:345	1:160
All other***	3	3	3	2	2	2
Ratio	1:453	1:490	1:517	1:660	1:691	1:480
Total Ratio	1:97	1:84	1:119	1:130	1:115	1:60
* Exec Admin= Superintendent, Student Services Director, Curriculum Director, IT Business Mgr.						
** Finance/ Ops = Finance Directors, HR Director, Payroll Facilities/Transportation Directors, etc						
*** Assist = Admin. Assistants, Reception, Secretaries, Medicaid						

It is the strong belief of WCUSD administration that our central office is already providing services to our schools at maximum capacity, and further reductions in staffing would result in decreased services. Our staffing levels compare favorably with neighboring, similarly-sized school districts.



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To: WCUUSD Board
From: Meagan Roy, Superintendent
Susanne Gann, Business Administrator
Re: FY 24 General Fund Budget Draft #3

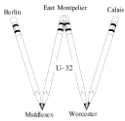
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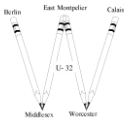
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Draft #3a: Net expense spending at 9.62%

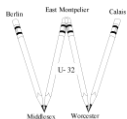
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U-32	ESP	-4.0	14	Change in administrative support Para positions currently unfilled; vacant para positions available elsewhere in the system

Draft #3b: Net expense spending at 6.95%

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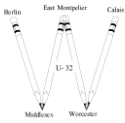
Combined Services

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	Instructional Coaching	-.5	0	Reduction due to ending of school improvement grant
	Classroom Teacher	-.67	4	<i>Combined Services</i>
Rumney	Food Service	-.86	1.0	Brings staffing into alignment with other WCUUSD schools No RIF - vacant positions available elsewhere in the system
	World Language	-.5	0	World language at the elementary schools would become part of a future combined services/restructuring conversation
	Music	-.1	.5	Enrollment related decrease
U-32	ESP	-4.0	14	Change in administrative support Para positions currently unfilled; vacant para positions available elsewhere in the system
	Classroom Teachers	2.4	75	
WCUUSD	School Nurse	-.9	6	Maintains alignment with VT education quality standards



Washington Central Unified Union School District

Report to the Board - January 11, 2023

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	Instructional Coach	-1.0	1.4	Prioritizes positions that work directly with students District will need to understand the impact on our efforts to support first instruction improvements, as needed to impact our MLSS

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
COMPARATIVE SUMMARY
FY 2022 - 2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

	BUDGET 2022-23	\$ INCREASE (DECREASE)	BUDGET 2023-24	BUDGET % CHANGE
<u>SALARIES AND BENEFITS</u>				
Salaries		\$ 971,149		2.69%
Benefits		\$ 639,257		1.77%
TOTAL SALARY & BENEFITS	\$ 26,011,265	\$ 1,610,406	\$ 27,621,671	4.45%
<u>NONSALARY ITEMS</u>				
Direct Instruction		\$ 31,217		0.09%
Guidance Supplies		\$ 4,652		0.01%
Health Supplies		\$ 5,262		0.01%
Library Services		\$ 4,528		0.01%
Equity Scholar in Residence anticipated increase		\$ 2,663		0.01%
Technology - Prof Svcs, Copier Rental, Communications & Software		\$ 149,075		0.41%
Board - Prof Svcs, Legal Svcs, Insurance, Postage & Books/Periodicals		\$ 39,017		0.11%
Superintendent Services		\$ 1,375		0.00%
Principal's Office - General Supplies		\$ 6,684		0.02%
Fiscal Svcs - Interest Expense		\$ 34,013		0.09%
Operation/Maint of Plant - Repair/Maint, gas, supplies, electricity		\$ 119,475		0.33%
Transportation		\$ 45,306		0.13%
Debt Service		\$ (21,234)		-0.06%
Fund Transfer - Capital		\$ 21,234		0.06%
Fund Transfer - Food Service		\$ (149,115)		-0.41%
Fund Transfer - Community Connections		\$ 10,000		0.03%
Special Education		\$ 760,752		2.10%
TOTAL NONSALARY ITEMS	\$ 10,158,002	\$ 1,064,903	\$ 11,222,905	2.94%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 36,169,267	\$ 2,675,309	\$ 38,844,576	7.40%
<u>REVENUE CHANGES</u>				
Tuition		\$ 58,058		0.16%
Investment Earnings Interest		\$ (10,509)		-0.03%
Miscellaneous Income		\$ 1,836		0.01%
Misc. State Reimbursements		\$ 32,529		0.09%
Special Ed Revenues		\$ 147,267		0.41%
Fund Balance Transfer		\$ (325,468)		-0.90%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,348,250	\$ (96,287)	\$ 7,251,963	-1.31%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 28,821,017	\$ 2,771,596	\$ 31,592,613	9.62%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$ 999,433	\$ 1,001,446	\$ 976,224	\$ 1,034,282	\$ 58,058	
INVESTMENT EARNINGS INTEREST	\$ 267,254	\$ 224,206	\$ 229,238	\$ 218,729	\$ (10,509)	
MISCELLANEOUS INCOME-OTHER	\$ 382,134	\$ 366,371	\$ 263,440	\$ 265,276	\$ 1,836	
EDUC. SPENDING REVENUES	\$ 27,301,739	\$ 27,792,291	\$ 28,821,017	\$ 31,592,613	\$ 2,771,596	
MISC STATE REIMBURSEMENTS-INCL. CRF- COVID-19	\$ 3,783,769	\$ 777,748	\$ 843,273	\$ 875,802	\$ 32,529	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,238,853	\$ 4,109,047	\$ 4,710,607	\$ 4,857,875	\$ 147,267	
SUBTOTAL REVENUES	\$ 36,973,182	\$ 34,271,109	\$ 35,843,799	\$ 38,844,576	\$ 3,000,777	
FUND BALANCE	\$ -	\$ -	\$ 325,468	\$ -	\$ (325,468)	
TOTAL REVENUES	\$ 36,973,182	\$ 34,271,109	\$ 36,169,267	\$ 38,844,576	\$ 2,675,309	7.40%

EXPENSES

INSTRUCTIONAL SERVICES

SALARIES	\$ 7,255,878	\$ 7,986,320	\$ 8,692,573	\$ 9,220,066	\$ 527,493	
MISCELLANEOUS BENEFITS	\$ 2,103,510	\$ 2,227,080	\$ 2,499,219	\$ 2,825,505	\$ 326,286	
TUITION REIMBURSEMENT	\$ 150,674	\$ 184,272	\$ 193,962	\$ 117,363	\$ (76,599)	
PROFESSIONAL EDUCATION SVC	\$ 12,510	\$ 84,424	\$ 62,795	\$ 127,690	\$ 64,895	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 498,773	\$ 490,159	\$ 544,410	\$ 544,410	\$ -	
TRAVEL	\$ 744	\$ 5,345	\$ 14,100	\$ 14,100	\$ -	
GENERAL SUPPLIES	\$ 214,030	\$ 227,276	\$ 240,913	\$ 249,134	\$ 8,221	
BOOKS AND PERIODICALS	\$ 41,930	\$ 42,637	\$ 64,484	\$ 64,484	\$ -	
EQUIPMENT	\$ 15,229	\$ 9,885	\$ 41,901	\$ -	\$ (41,901)	
DUES AND FEES	\$ 1,308	\$ 567	\$ 1,200	\$ 1,200	\$ -	
TOTAL INSTRUCTIONAL SERVICES	\$ 10,294,586	\$ 11,257,965	\$ 12,355,557	\$ 13,163,952	\$ 808,395	6.54%

PRESCHOOL PROGRAM

SALARIES	\$ 359,699	\$ 373,865	\$ 380,825	\$ 383,291	\$ 2,466	
MISCELLANEOUS BENEFITS	\$ 123,720	\$ 137,477	\$ 158,142	\$ 178,869	\$ 20,727	
TUITION REIMBURSEMENT	\$ 630	\$ 785	\$ -	\$ 15,215	\$ 15,215	
PROFESSIONAL EDUCATION SVC	\$ 46,885	\$ 11,710	\$ 13,000	\$ 13,000	\$ -	
TUITION TO PRIVATE SCHOOLS	\$ 165,688	\$ 139,723	\$ 148,512	\$ 148,512	\$ -	
GENERAL SUPPLIES	\$ 5,052	\$ 2,517	\$ 7,715	\$ 6,315	\$ (1,400)	
BOOKS AND PERIODICALS	\$ -	\$ 1,194	\$ -	\$ 1,400	\$ 1,400	
TOTAL PRESCHOOL PROGRAM	\$ 701,674	\$ 667,271	\$ 708,194	\$ 746,602	\$ 38,408	5.42%

GUIDANCE SERVICES

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
GUIDANCE SERVICES						
SALARIES	\$ 737,502	\$ 716,463	\$ 727,681	\$ 764,471	\$ 36,790	
MISCELLANEOUS BENEFITS	\$ 254,830	\$ 220,268	\$ 225,996	\$ 266,298	\$ 40,302	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 4,068	\$ 4,068	
PROFESSIONAL EDUCATION SVC	\$ 2,385	\$ 3,635	\$ 7,700	\$ 7,700	\$ -	
TRAVEL	\$ -	\$ 595	\$ 1,125	\$ 1,125	\$ -	
GENERAL SUPPLIES	\$ 29,264	\$ 23,016	\$ 24,850	\$ 29,502	\$ 4,652	
BOOKS AND PERIODICALS	\$ 331	\$ 4,956	\$ 1,010	\$ 1,010	\$ -	
TOTAL GUIDANCE SERVICES	\$ 1,024,312	\$ 968,933	\$ 988,362	\$ 1,074,174	\$ 85,812	8.68%
HEALTH SERVICES						
SALARIES	\$ 331,121	\$ 346,971	\$ 353,271	\$ 354,599	\$ 1,328	
MISCELLANEOUS BENEFITS	\$ 143,631	\$ 147,886	\$ 168,388	\$ 194,258	\$ 25,870	
TUITION REIMBURSEMENT	\$ 2,978	\$ 3,840	\$ -	\$ 4,068	\$ 4,068	
TECHNICAL SERVICES	\$ -	\$ -	\$ 550	\$ 550	\$ -	
GENERAL SUPPLIES	\$ 5,478	\$ 11,115	\$ 7,135	\$ 12,157	\$ 5,022	
BOOKS AND PERIODICALS	\$ 1,567	\$ 948	\$ 845	\$ 1,085	\$ 240	
TOTAL HEALTH SERVICES	\$ 484,775	\$ 510,760	\$ 530,189	\$ 566,717	\$ 36,528	6.89%
LIBRARY SERVICES						
SALARIES	\$ 348,627	\$ 339,097	\$ 344,149	\$ 358,452	\$ 14,303	
MISCELLANEOUS BENEFITS	\$ 118,161	\$ 97,215	\$ 94,334	\$ 115,993	\$ 21,659	
TUITION REIMBURSEMENT	\$ 5,956	\$ 4,170	\$ 1,300	\$ 4,554	\$ 3,254	
GENERAL SUPPLIES	\$ 18,949	\$ 15,691	\$ 15,895	\$ 23,072	\$ 7,177	
BOOKS AND PERIODICALS	\$ 41,551	\$ 45,281	\$ 52,108	\$ 49,459	\$ (2,649)	
TOTAL LIBRARY SERVICES	\$ 533,244	\$ 501,454	\$ 507,786	\$ 551,530	\$ 43,744	8.61%
CURRICULUM SERVICES						
SALARIES	\$ 222,831	\$ 187,726	\$ 307,991	\$ 283,374	\$ (24,617)	
MISCELLANEOUS BENEFITS	\$ 19,314	\$ 34,669	\$ 47,291	\$ 46,032	\$ (1,259)	
TUITION REIMBURSEMENT	\$ 7,137	\$ 815	\$ 13,000	\$ 4,882	\$ (8,118)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 38	\$ 150	\$ 88,750	\$ -	\$ (88,750)	
TRAVEL	\$ 379	\$ 355	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 10,863	\$ 46	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 1,018	\$ 788	\$ 1,200	\$ 1,200	\$ -	
DUES AND FEES	\$ 168	\$ 1,247	\$ 1,000	\$ 1,000	\$ -	
TOTAL CURRICULUM SERVICES	\$ 261,748	\$ 225,795	\$ 466,232	\$ 343,488	\$ (122,744)	-26.33%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

<u>DESCRIPTION</u>	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
INSTRUCTIONAL STAFF TRAINING						
EMPLOYEE TRAINING/DEVELOPMENT	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$ 445,098	\$ 528,850	\$ 547,476	\$ 575,446	\$ 27,970	
MISCELLANEOUS BENEFITS	\$ 79,565	\$ 97,491	\$ 101,096	\$ 99,059	\$ (2,037)	
TUITION REIMBURSEMENT	\$ -	\$ 1,044	\$ 12,000	\$ 20,221	\$ 8,221	
PROFESSIONAL SERVICES	\$ 95,058	\$ 186,421	\$ 10,000	\$ 76,000	\$ 66,000	
RENTALS AND LEASES-COPIER	\$ 17,599	\$ 50,619	\$ 68,524	\$ 65,184	\$ (3,340)	
COMMUNICATIONS	\$ 128,768	\$ 92,543	\$ 131,500	\$ 140,570	\$ 9,070	
SUPPLIES-TECHN RELATED	\$ 23,200	\$ 20,847	\$ 10,000	\$ 23,345	\$ 13,345	
SUPPLIES-TECHN RELATED-SOFTWARE	\$ 104,975	\$ 411,515	\$ 400,000	\$ 454,000	\$ 54,000	
EQUIPMENT/FINANCIAL SOFTWARE	\$ 486,016	\$ 188,186	\$ 320,000	\$ 330,000	\$ 10,000	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,380,279	\$ 1,577,515	\$ 1,600,596	\$ 1,783,825	\$ 183,229	11.45%
BOARD OF EDUCATION SVCS.						
SALARIES	\$ 25,185	\$ 22,782	\$ 30,201	\$ 30,120	\$ (81)	
MISCELLANEOUS BENEFITS	\$ 4,083	\$ 1,830	\$ 2,795	\$ 2,869	\$ 74	
PURCHASED PROF & TECHNICAL SERVICES	\$ 7,558	\$ 15,750	\$ -	\$ 18,371	\$ 18,371	
LEGAL SERVICES	\$ 74,683	\$ 50,110	\$ 58,749	\$ 58,449	\$ (300)	
INSURANCE	\$ 100,795	\$ 129,308	\$ 106,933	\$ 124,027	\$ 17,094	
POSTAGE	\$ -	\$ 1,885	\$ -	\$ 2,199	\$ 2,199	
ADVERTISING	\$ 10,550	\$ 2,710	\$ 7,500	\$ 7,500	\$ -	
GENERAL SUPPLIES	\$ 18,956	\$ 17,578	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ 1,654	\$ 1,654	
EQUIPMENT	\$ -	\$ 5,700	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 10,452	\$ 7,858	\$ 11,000	\$ 11,000	\$ -	
TOTAL BOARD OF EDUCATION SVCS.	\$ 252,262	\$ 255,511	\$ 236,178	\$ 275,189	\$ 39,010	16.52%
SUPERINTENDENT SERVICES						
SALARIES	\$ 286,918	\$ 468,545	\$ 344,281	\$ 362,335	\$ 18,054	
MISCELLANEOUS BENEFITS	\$ 111,952	\$ 140,119	\$ 128,169	\$ 140,103	\$ 11,934	
TUITION REIMBURSEMENT	\$ 34,100	\$ 8,745	\$ 11,000	\$ 7,322	\$ (3,678)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 55,719	\$ 11,790	\$ 21,200	\$ 21,200	\$ -	
COMMUNICATIONS-POSTAGE	\$ 1,688	\$ 6,141	\$ 5,500	\$ 5,500	\$ -	
PRINTING AND BINDING	\$ 189	\$ -	\$ 1,500	\$ 1,500	\$ -	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
TRAVEL	\$ 4,415	\$ 868	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 10,937	\$ 16,894	\$ 15,000	\$ 15,000	\$ -	
BOOKS AND PERIODICALS	\$ 468	\$ 400	\$ 750	\$ 750	\$ -	
DUES AND FEES	\$ 7,680	\$ 7,180	\$ 7,000	\$ 8,375	\$ 1,375	
TOTAL SUPERINTENDENT SERVICES	\$ 514,066	\$ 660,683	\$ 541,400	\$ 569,085	\$ 27,685	5.11%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,384,657	\$ 1,475,504	\$ 1,502,528	\$ 1,595,520	\$ 92,992	
MISCELLANEOUS BENEFITS	\$ 502,793	\$ 502,551	\$ 549,379	\$ 522,144	\$ (27,235)	
TUITION REIMBURSEMENT	\$ 7,417	\$ 14,669	\$ 22,000	\$ 42,714	\$ 20,714	
PURCHASED PROF & TECHNICAL SERVICES	\$ 6,592	\$ 12,267	\$ 11,800	\$ 11,800	\$ -	
COMMUNICATIONS-POSTAGE	\$ 9,079	\$ 13,675	\$ 17,460	\$ 17,460	\$ -	
TRAVEL	\$ 3,579	\$ 1,924	\$ 4,800	\$ 4,800	\$ -	
GENERAL SUPPLIES	\$ 42,091	\$ 46,246	\$ 43,410	\$ 50,094	\$ 6,684	
DUES AND FEES	\$ 10,055	\$ 10,524	\$ 8,150	\$ 8,150	\$ -	
TOTAL OFFICE OF THE PRINCIPAL	\$ 1,966,263	\$ 2,077,361	\$ 2,159,527	\$ 2,252,682	\$ 93,155	4.31%
FISCAL SERVICES						
SALARIES	\$ 354,107	\$ 407,683	\$ 375,495	\$ 362,853	\$ (12,642)	
MISCELLANEOUS BENEFITS	\$ 133,826	\$ 127,025	\$ 150,193	\$ 139,341	\$ (10,852)	
TUITION REIMBURSEMENT	\$ 375	\$ 5,011	\$ 12,000	\$ 15,255	\$ 3,255	
PURCHASED PROF & TECHNICAL SERVICES	\$ 83	\$ (16,409)	\$ 11,500	\$ 11,500	\$ -	
AUDITING SERVICES	\$ 39,685	\$ 30,406	\$ 42,102	\$ 42,102	\$ 0	
TRAVEL	\$ 1,753	\$ 1,535	\$ 2,500	\$ 2,500	\$ -	
GENERAL SUPPLIES	\$ 1,546	\$ 3,561	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 458	\$ 1,012	\$ 500	\$ 500	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 208,284	\$ 207,837	\$ 208,408	\$ 242,421	\$ 34,013	
TOTAL FISCAL SERVICES	\$ 740,117	\$ 767,661	\$ 805,698	\$ 819,472	\$ 13,774	1.71%
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,091,168	\$ 1,287,061	\$ 1,415,324	\$ 1,445,066	\$ 29,742	
MISCELLANEOUS BENEFITS	\$ 380,469	\$ 444,320	\$ 513,003	\$ 606,400	\$ 93,397	
UTILITY SERVICES	\$ 39,300	\$ 24,261	\$ 44,950	\$ 44,950	\$ -	
CLEANING SERVICES	\$ 52,225	\$ 73,677	\$ 77,580	\$ 77,580	\$ -	
REPAIR AND MAINTENANCE SERVICES &PROP	\$ 241,320	\$ 348,413	\$ 289,005	\$ 321,852	\$ 32,847	
TRAVEL/GAS &BOTTLED GAS	\$ 5,922	\$ 8,733	\$ 8,804	\$ 10,924	\$ 2,120	
GENERAL SUPPLIES	\$ 142,717	\$ 157,373	\$ 145,794	\$ 152,547	\$ 6,753	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
ELECTRICITY	\$ 343,500	\$ 355,203	\$ 292,200	\$ 300,653	\$ 8,453	
OIL	\$ 85,962	\$ 148,038	\$ 125,440	\$ 157,376	\$ 31,936	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 102,147	\$ 85,496	\$ 110,129	\$ 147,496	\$ 37,367	
EQUIPMENT	\$ 8,830	\$ 24,558	\$ 117,600	\$ 117,600	\$ -	
TOTAL OPER. AND MAINT.PLANT	\$ 2,493,560	\$ 2,957,133	\$ 3,139,829	\$ 3,382,442	\$ 242,613	7.73%
STUDENT TRANSPORTATION SV						
STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	2.88%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	
TOTAL STUDENT TRANS-OTHER	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	0.00%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 926,910	\$ 927,136	\$ 772,369	\$ 772,608	\$ 239	
INTEREST LONG TERM DEBT	\$ 306,516	\$ 292,705	\$ 270,063	\$ 248,590	\$ (21,473)	
TOTAL DEBT SERVICE	\$ 1,233,426	\$ 1,219,841	\$ 1,042,432	\$ 1,021,198	\$ (21,234)	-2.04%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ -	\$ 45,538	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ 45,538	\$ -	\$ -	\$ -	#DIV/0!
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 3,206,522	\$ 2,225,000	\$ 880,000	\$ 901,234	\$ 21,234	
FUND TRANSFER-FOOD SERVICE	\$ -	\$ 149,115	\$ 149,115	\$ -	\$ (149,115)	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000	
TOTAL TRANSFER TO OTHER FUNDS	\$ 3,246,522	\$ 2,414,115	\$ 1,069,115	\$ 951,234	\$ (117,881)	-11.03%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES	\$ 1,042,264	\$ 1,174,993	\$ 1,344,622	\$ 1,540,403	\$ 195,781	
MISCELLANEOUS BENEFITS	\$ 517,901	\$ 540,105	\$ 759,107	\$ 919,363	\$ 160,256	
STATE PLACED STUDENT COSTS	\$ 221,360	\$ 96,205	\$ 167,940	\$ 154,316	\$ (13,624)	
STATE PLACED STUDENT COSTS 504	\$ -	\$ -	\$ -	\$ -	\$ -	
SPECIAL EDUCATION PROGRAMS	\$ 2,117,889	\$ 2,029,147	\$ 2,349,429	\$ 2,683,841	\$ 334,412	
EXTRAORDINARY PROGRAM	\$ 1,316,830	\$ 1,429,944	\$ 1,555,152	\$ 1,878,113	\$ 322,961	
SUMMER PROGRAM	\$ 43,435	\$ 108,055	\$ 106,605	\$ 93,663	\$ (12,942)	
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$ 151,977	\$ 159,523	\$ 176,510	\$ 183,418	\$ 6,908	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3a

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$ 164,863	\$ 116,396	\$ 64,915	\$ 148,163	\$ 83,248	
SLP SERVICES	\$ 532,012	\$ 516,042	\$ 540,718	\$ 552,454	\$ 11,736	
OT SERVICES	\$ 22,945	\$ 28,764	\$ 30,032	\$ 32,603	\$ 2,571	
PT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSPORTATION(NOT SUMMER)	\$ 81,700	\$ 99,885	\$ 54,296	\$ 69,179	\$ 14,883	
EEE	\$ -	\$ 8,919	\$ -	\$ 10,403	\$ 10,403	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,213,176	\$ 6,307,980	\$ 7,149,326	\$ 8,265,919	\$ 1,116,593	15.62%
SPED ADMINISTRATION						
SALARIES	\$ 296,732	\$ -	\$ 307,735	\$ 323,321	\$ 15,586	
MISCELLANEOUS BENEFITS	\$ 68,225	\$ 300,650	\$ 86,924	\$ 94,535	\$ 7,611	
TUITION REIMBURSEMENT	\$ 1,555	\$ 81,617	\$ 7,000	\$ 7,729	\$ 729	
INSURANCE	\$ 3,500	\$ 5,870	\$ 3,700	\$ 3,500	\$ (200)	
COMMUNICATIONS	\$ 4,775	\$ 3,500	\$ 4,775	\$ 4,775	\$ -	
ADVERTISING	\$ 889	\$ -	\$ 500	\$ 500	\$ -	
TRAVEL	\$ 18	\$ 398	\$ 2,000	\$ 2,450	\$ 450	
SUPPLIES	\$ 4,855	\$ 958	\$ 4,500	\$ 4,446	\$ (54)	
SUPPLIES-SOFTWARE	\$ 5,940	\$ 134	\$ 6,000	\$ 6,000	\$ -	
DUES AND FEES	\$ 1,575	\$ 5,390	\$ 645	\$ 645	\$ -	
TOTAL SPED ADMINISTRATION	\$ 388,064	\$ 398,516	\$ 423,779	\$ 447,901	\$ 24,122	5.69%
ENGLISH LANGUAGE LEARNER						
SALARIES	\$ 57,550	\$ 58,672	\$ 60,726	\$ 63,174	\$ 2,448	
MISCELLANEOUS BENEFITS	\$ 19,985	\$ 17,368	\$ 18,904	\$ 19,672	\$ 768	
TUITION REIMBURSEMENT	\$ 53	\$ 165	\$ 1,000	\$ 1,627	\$ 627	
TRAVEL	\$ 85	\$ -	\$ 1,000	\$ 1,000	\$ -	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 77,673	\$ 76,205	\$ 81,630	\$ 85,473	\$ 3,843	4.71%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	
TOTAL COCURRICULAR ACTIVITIES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	5.83%
COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS						
MISCELLANEOUS EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	
TOTAL COVID-19 EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 36,817,049	\$ 35,345,803	\$ 36,169,269	\$ 38,844,576	\$ 2,675,307	7.40%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
COMPARATIVE SUMMARY
FY 2022 - 2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

	BUDGET 2022-23	\$ INCREASE (DECREASE)	BUDGET 2023-24	BUDGET % CHANGE
<u>SALARIES AND BENEFITS</u>				
Salaries		\$ 362,023		1.00%
Benefits		\$ 451,833		1.25%
TOTAL SALARY & BENEFITS	\$ 26,011,265	\$ 813,856	\$ 26,825,121	2.25%
<u>NONSALARY ITEMS</u>				
Direct Instruction		\$ 31,215		0.09%
Guidance Supplies		\$ 4,652		0.01%
Health Supplies		\$ 5,262		0.01%
Library Services		\$ 4,528		0.01%
Equity Scholar in Residence anticipated increase		\$ 2,663		0.01%
Technology - Prof Svcs, Copier Rental, Communications & Software		\$ 149,075		0.41%
Board - Prof Svcs, Legal Svcs, Insurance, Postage & Books/Periodicals		\$ 39,017		0.11%
Superintendent Services		\$ 1,375		0.00%
Principal's Office - General Supplies		\$ 6,684		0.02%
Fiscal Svcs - Interest Expense		\$ 34,013		0.09%
Operation/Maint of Plant - Repair/Maint, gas, supplies, electricity		\$ 119,475		0.33%
Transportation		\$ 45,306		0.13%
Debt Service		\$ (21,234)		-0.06%
Fund Transfer - Capital		\$ 21,234		0.06%
Fund Transfer - Food Service		\$ (149,115)		-0.41%
Fund Transfer - Community Connections		\$ 10,000		0.03%
Special Education		\$ 760,752		2.10%
TOTAL NONSALARY ITEMS	\$ 10,158,002	\$ 1,064,901	\$ 11,222,903	2.94%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 36,169,267	\$ 1,878,757	\$ 38,048,024	5.19%
<u>REVENUE CHANGES</u>				
Tuition		\$ 30,187		0.08%
Investment Earnings Interest		\$ (10,509)		-0.03%
Miscellaneous Income		\$ 1,836		0.01%
Misc. State Reimbursements		\$ 32,529		0.09%
Special Ed Revenues		\$ 147,267		0.41%
Fund Balance Transfer		\$ (325,468)		-0.90%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,348,250	\$ (124,158)	\$ 7,224,092	-1.69%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 28,821,017	\$ 2,002,915	\$ 30,823,932	6.95%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

<u>DESCRIPTION</u>	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$ 999,433	\$ 1,001,446	\$ 976,224	\$ 1,006,411	\$ 30,187	
INVESTMENT EARNINGS INTEREST	\$ 267,254	\$ 224,206	\$ 229,238	\$ 218,729	\$ (10,509)	
MISCELLANEOUS INCOME-OTHER	\$ 382,134	\$ 366,371	\$ 263,440	\$ 265,276	\$ 1,836	
EDUC. SPENDING REVENUES	\$ 27,301,739	\$ 27,792,291	\$ 28,821,017	\$ 30,823,932	\$ 2,002,915	
MISC STATE REIMBURSEMENTS-INCL. CRF- COVID-19	\$ 3,783,769	\$ 777,748	\$ 843,273	\$ 875,802	\$ 32,529	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,238,853	\$ 4,109,047	\$ 4,710,607	\$ 4,857,875	\$ 147,267	
SUBTOTAL REVENUES	\$ 36,973,182	\$ 34,271,109	\$ 35,843,799	\$ 38,048,024	\$ 2,204,225	
FUND BALANCE	\$ -	\$ -	\$ 325,468	\$ -	\$ (325,468)	
TOTAL REVENUES	\$ 36,973,182	\$ 34,271,109	\$ 36,169,267	\$ 38,048,024	\$ 1,878,757	5.19%

EXPENSES

INSTRUCTIONAL SERVICES

SALARIES	\$ 7,255,878	\$ 7,986,320	\$ 8,692,573	\$ 8,796,414	\$ 103,841	
MISCELLANEOUS BENEFITS	\$ 2,103,510	\$ 2,227,080	\$ 2,499,219	\$ 2,716,098	\$ 216,879	
TUITION REIMBURSEMENT	\$ 150,674	\$ 184,272	\$ 193,962	\$ 115,736	\$ (78,226)	
PROFESSIONAL EDUCATION SVC	\$ 12,510	\$ 84,424	\$ 62,795	\$ 127,690	\$ 64,895	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 498,773	\$ 490,159	\$ 544,410	\$ 544,410	\$ -	
TRAVEL	\$ 744	\$ 5,345	\$ 14,100	\$ 14,100	\$ -	
GENERAL SUPPLIES	\$ 214,030	\$ 227,276	\$ 240,913	\$ 249,134	\$ 8,221	
BOOKS AND PERIODICALS	\$ 41,930	\$ 42,637	\$ 64,484	\$ 64,484	\$ -	
EQUIPMENT	\$ 15,229	\$ 9,885	\$ 41,901	\$ -	\$ (41,901)	
DUES AND FEES	\$ 1,308	\$ 567	\$ 1,200	\$ 1,200	\$ -	
TOTAL INSTRUCTIONAL SERVICES	\$ 10,294,586	\$ 11,257,965	\$ 12,355,557	\$ 12,629,266	\$ 273,709	2.22%

PRESCHOOL PROGRAM

SALARIES	\$ 359,699	\$ 373,865	\$ 380,825	\$ 356,765	\$ (24,060)	
MISCELLANEOUS BENEFITS	\$ 123,720	\$ 137,477	\$ 158,142	\$ 175,672	\$ 17,530	
TUITION REIMBURSEMENT	\$ 630	\$ 785	\$ -	\$ 14,361	\$ 14,361	
PROFESSIONAL EDUCATION SVC	\$ 46,885	\$ 11,710	\$ 13,000	\$ 13,000	\$ -	
TUITION TO PRIVATE SCHOOLS	\$ 165,688	\$ 139,723	\$ 148,512	\$ 148,512	\$ -	
GENERAL SUPPLIES	\$ 5,052	\$ 2,517	\$ 7,715	\$ 6,315	\$ (1,400)	
BOOKS AND PERIODICALS	\$ -	\$ 1,194	\$ -	\$ 1,400	\$ 1,400	
TOTAL PRESCHOOL PROGRAM	\$ 701,674	\$ 667,271	\$ 708,194	\$ 716,025	\$ 7,831	1.11%

GUIDANCE SERVICES

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
GUIDANCE SERVICES						
SALARIES	\$ 737,502	\$ 716,463	\$ 727,681	\$ 713,060	\$ (14,621)	
MISCELLANEOUS BENEFITS	\$ 254,830	\$ 220,268	\$ 225,996	\$ 241,850	\$ 15,854	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ -	\$ 4,068	\$ 4,068	
PROFESSIONAL EDUCATION SVC	\$ 2,385	\$ 3,635	\$ 7,700	\$ 7,700	\$ -	
TRAVEL	\$ -	\$ 595	\$ 1,125	\$ 1,125	\$ -	
GENERAL SUPPLIES	\$ 29,264	\$ 23,016	\$ 24,850	\$ 29,502	\$ 4,652	
BOOKS AND PERIODICALS	\$ 331	\$ 4,956	\$ 1,010	\$ 1,010	\$ -	
TOTAL GUIDANCE SERVICES	\$ 1,024,312	\$ 968,933	\$ 988,362	\$ 998,315	\$ 9,953	1.01%
HEALTH SERVICES						
SALARIES	\$ 331,121	\$ 346,971	\$ 353,271	\$ 354,599	\$ 1,328	
MISCELLANEOUS BENEFITS	\$ 143,631	\$ 147,886	\$ 168,388	\$ 194,258	\$ 25,870	
TUITION REIMBURSEMENT	\$ 2,978	\$ 3,840	\$ -	\$ 4,068	\$ 4,068	
TECHNICAL SERVICES	\$ -	\$ -	\$ 550	\$ 550	\$ -	
GENERAL SUPPLIES	\$ 5,478	\$ 11,115	\$ 7,135	\$ 12,157	\$ 5,022	
BOOKS AND PERIODICALS	\$ 1,567	\$ 948	\$ 845	\$ 1,085	\$ 240	
TOTAL HEALTH SERVICES	\$ 484,775	\$ 510,760	\$ 530,189	\$ 566,717	\$ 36,528	6.89%
LIBRARY SERVICES						
SALARIES	\$ 348,627	\$ 339,097	\$ 344,149	\$ 323,703	\$ (20,446)	
MISCELLANEOUS BENEFITS	\$ 118,161	\$ 97,215	\$ 94,334	\$ 97,246	\$ 2,912	
TUITION REIMBURSEMENT	\$ 5,956	\$ 4,170	\$ 1,300	\$ 4,554	\$ 3,254	
GENERAL SUPPLIES	\$ 18,949	\$ 15,691	\$ 15,895	\$ 23,072	\$ 7,177	
BOOKS AND PERIODICALS	\$ 41,551	\$ 45,281	\$ 52,108	\$ 49,459	\$ (2,649)	
TOTAL LIBRARY SERVICES	\$ 533,244	\$ 501,454	\$ 507,786	\$ 498,034	\$ (9,752)	-1.92%
CURRICULUM SERVICES						
SALARIES	\$ 222,831	\$ 187,726	\$ 307,991	\$ 210,586	\$ (97,405)	
MISCELLANEOUS BENEFITS	\$ 19,314	\$ 34,669	\$ 47,291	\$ 16,886	\$ (30,405)	
TUITION REIMBURSEMENT	\$ 7,137	\$ 815	\$ 13,000	\$ 4,882	\$ (8,118)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 38	\$ 150	\$ 88,750	\$ -	\$ (88,750)	
TRAVEL	\$ 379	\$ 355	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 10,863	\$ 46	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 1,018	\$ 788	\$ 1,200	\$ 1,200	\$ -	
DUES AND FEES	\$ 168	\$ 1,247	\$ 1,000	\$ 1,000	\$ -	
TOTAL CURRICULUM SERVICES	\$ 261,748	\$ 225,795	\$ 466,232	\$ 241,554	\$ (224,678)	-48.19%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

<u>DESCRIPTION</u>	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
INSTRUCTIONAL STAFF TRAINING						
EMPLOYEE TRAINING/DEVELOPMENT	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$ 445,098	\$ 528,850	\$ 547,476	\$ 575,446	\$ 27,970	
MISCELLANEOUS BENEFITS	\$ 79,565	\$ 97,491	\$ 101,096	\$ 99,059	\$ (2,037)	
TUITION REIMBURSEMENT	\$ -	\$ 1,044	\$ 12,000	\$ 20,221	\$ 8,221	
PROFESSIONAL SERVICES	\$ 95,058	\$ 186,421	\$ 10,000	\$ 76,000	\$ 66,000	
RENTALS AND LEASES-COPIER	\$ 17,599	\$ 50,619	\$ 68,524	\$ 65,184	\$ (3,340)	
COMMUNICATIONS	\$ 128,768	\$ 92,543	\$ 131,500	\$ 140,570	\$ 9,070	
SUPPLIES-TECHN RELATED	\$ 23,200	\$ 20,847	\$ 10,000	\$ 23,345	\$ 13,345	
SUPPLIES-TECHN RELATED-SOFTWARE	\$ 104,975	\$ 411,515	\$ 400,000	\$ 454,000	\$ 54,000	
EQUIPMENT/FINANCIAL SOFTWARE	\$ 486,016	\$ 188,186	\$ 320,000	\$ 330,000	\$ 10,000	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,380,279	\$ 1,577,515	\$ 1,600,596	\$ 1,783,825	\$ 183,229	11.45%
BOARD OF EDUCATION SVCS.						
SALARIES	\$ 25,185	\$ 22,782	\$ 30,201	\$ 30,120	\$ (81)	
MISCELLANEOUS BENEFITS	\$ 4,083	\$ 1,830	\$ 2,795	\$ 2,869	\$ 74	
PURCHASED PROF & TECHNICAL SERVICES	\$ 7,558	\$ 15,750	\$ -	\$ 18,371	\$ 18,371	
LEGAL SERVICES	\$ 74,683	\$ 50,110	\$ 58,749	\$ 58,449	\$ (300)	
INSURANCE	\$ 100,795	\$ 129,308	\$ 106,933	\$ 124,027	\$ 17,094	
POSTAGE	\$ -	\$ 1,885	\$ -	\$ 2,199	\$ 2,199	
ADVERTISING	\$ 10,550	\$ 2,710	\$ 7,500	\$ 7,500	\$ -	
GENERAL SUPPLIES	\$ 18,956	\$ 17,578	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ -	\$ 1,654	\$ 1,654	
EQUIPMENT	\$ -	\$ 5,700	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 10,452	\$ 7,858	\$ 11,000	\$ 11,000	\$ -	
TOTAL BOARD OF EDUCATION SVCS.	\$ 252,262	\$ 255,511	\$ 236,178	\$ 275,189	\$ 39,010	16.52%
SUPERINTENDENT SERVICES						
SALARIES	\$ 286,918	\$ 468,545	\$ 344,281	\$ 362,335	\$ 18,054	
MISCELLANEOUS BENEFITS	\$ 111,952	\$ 140,119	\$ 128,169	\$ 140,103	\$ 11,934	
TUITION REIMBURSEMENT	\$ 34,100	\$ 8,745	\$ 11,000	\$ 7,322	\$ (3,678)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 55,719	\$ 11,790	\$ 21,200	\$ 21,200	\$ -	
COMMUNICATIONS-POSTAGE	\$ 1,688	\$ 6,141	\$ 5,500	\$ 5,500	\$ -	
PRINTING AND BINDING	\$ 189	\$ -	\$ 1,500	\$ 1,500	\$ -	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
TRAVEL	\$ 4,415	\$ 868	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 10,937	\$ 16,894	\$ 15,000	\$ 15,000	\$ -	
BOOKS AND PERIODICALS	\$ 468	\$ 400	\$ 750	\$ 750	\$ -	
DUES AND FEES	\$ 7,680	\$ 7,180	\$ 7,000	\$ 8,375	\$ 1,375	
TOTAL SUPERINTENDENT SERVICES	\$ 514,066	\$ 660,683	\$ 541,400	\$ 569,085	\$ 27,685	5.11%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,384,657	\$ 1,475,504	\$ 1,502,528	\$ 1,595,520	\$ 92,992	
MISCELLANEOUS BENEFITS	\$ 502,793	\$ 502,551	\$ 549,379	\$ 522,144	\$ (27,235)	
TUITION REIMBURSEMENT	\$ 7,417	\$ 14,669	\$ 22,000	\$ 42,714	\$ 20,714	
PURCHASED PROF & TECHNICAL SERVICES	\$ 6,592	\$ 12,267	\$ 11,800	\$ 11,800	\$ -	
COMMUNICATIONS-POSTAGE	\$ 9,079	\$ 13,675	\$ 17,460	\$ 17,460	\$ -	
TRAVEL	\$ 3,579	\$ 1,924	\$ 4,800	\$ 4,800	\$ -	
GENERAL SUPPLIES	\$ 42,091	\$ 46,246	\$ 43,410	\$ 50,094	\$ 6,684	
DUES AND FEES	\$ 10,055	\$ 10,524	\$ 8,150	\$ 8,150	\$ -	
TOTAL OFFICE OF THE PRINCIPAL	\$ 1,966,263	\$ 2,077,361	\$ 2,159,527	\$ 2,252,682	\$ 93,155	4.31%
FISCAL SERVICES						
SALARIES	\$ 354,107	\$ 407,683	\$ 375,495	\$ 362,853	\$ (12,642)	
MISCELLANEOUS BENEFITS	\$ 133,826	\$ 127,025	\$ 150,193	\$ 139,341	\$ (10,852)	
TUITION REIMBURSEMENT	\$ 375	\$ 5,011	\$ 12,000	\$ 15,255	\$ 3,255	
PURCHASED PROF & TECHNICAL SERVICES	\$ 83	\$ (16,409)	\$ 11,500	\$ 11,500	\$ -	
AUDITING SERVICES	\$ 39,685	\$ 30,406	\$ 42,102	\$ 42,102	\$ 0	
TRAVEL	\$ 1,753	\$ 1,535	\$ 2,500	\$ 2,500	\$ -	
GENERAL SUPPLIES	\$ 1,546	\$ 3,561	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 458	\$ 1,012	\$ 500	\$ 500	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 208,284	\$ 207,837	\$ 208,408	\$ 242,421	\$ 34,013	
TOTAL FISCAL SERVICES	\$ 740,117	\$ 767,661	\$ 805,698	\$ 819,472	\$ 13,774	1.71%
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,091,168	\$ 1,287,061	\$ 1,415,324	\$ 1,445,066	\$ 29,742	
MISCELLANEOUS BENEFITS	\$ 380,469	\$ 444,320	\$ 513,003	\$ 606,400	\$ 93,397	
UTILITY SERVICES	\$ 39,300	\$ 24,261	\$ 44,950	\$ 44,950	\$ -	
CLEANING SERVICES	\$ 52,225	\$ 73,677	\$ 77,580	\$ 77,580	\$ -	
REPAIR AND MAINTENANCE SERVICES &PROP	\$ 241,320	\$ 348,413	\$ 289,005	\$ 321,852	\$ 32,847	
TRAVEL/GAS &BOTTLED GAS	\$ 5,922	\$ 8,733	\$ 8,804	\$ 10,924	\$ 2,120	
GENERAL SUPPLIES	\$ 142,717	\$ 157,373	\$ 145,794	\$ 152,547	\$ 6,753	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
ELECTRICITY	\$ 343,500	\$ 355,203	\$ 292,200	\$ 300,653	\$ 8,453	
OIL	\$ 85,962	\$ 148,038	\$ 125,440	\$ 157,376	\$ 31,936	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 102,147	\$ 85,496	\$ 110,129	\$ 147,496	\$ 37,367	
EQUIPMENT	\$ 8,830	\$ 24,558	\$ 117,600	\$ 117,600	\$ -	
TOTAL OPER. AND MAINT.PLANT	\$ 2,493,560	\$ 2,957,133	\$ 3,139,829	\$ 3,382,442	\$ 242,613	7.73%
STUDENT TRANSPORTATION SV						
STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	2.88%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	
TOTAL STUDENT TRANS-OTHER	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	0.00%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 926,910	\$ 927,136	\$ 772,369	\$ 772,608	\$ 239	
INTEREST LONG TERM DEBT	\$ 306,516	\$ 292,705	\$ 270,063	\$ 248,590	\$ (21,473)	
TOTAL DEBT SERVICE	\$ 1,233,426	\$ 1,219,841	\$ 1,042,432	\$ 1,021,198	\$ (21,234)	-2.04%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ -	\$ 45,538	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ 45,538	\$ -	\$ -	\$ -	#DIV/0!
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 3,206,522	\$ 2,225,000	\$ 880,000	\$ 901,234	\$ 21,234	
FUND TRANSFER-FOOD SERVICE	\$ -	\$ 149,115	\$ 149,115	\$ -	\$ (149,115)	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000	\$ 10,000	
TOTAL TRANSFER TO OTHER FUNDS	\$ 3,246,522	\$ 2,414,115	\$ 1,069,115	\$ 951,234	\$ (117,881)	-11.03%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES	\$ 1,042,264	\$ 1,174,993	\$ 1,344,622	\$ 1,540,403	\$ 195,781	
MISCELLANEOUS BENEFITS	\$ 517,901	\$ 540,105	\$ 759,107	\$ 919,363	\$ 160,256	
STATE PLACED STUDENT COSTS	\$ 221,360	\$ 96,205	\$ 167,940	\$ 154,316	\$ (13,624)	
STATE PLACED STUDENT COSTS 504	\$ -	\$ -	\$ -	\$ -	\$ -	
SPECIAL EDUCATION PROGRAMS	\$ 2,117,889	\$ 2,029,147	\$ 2,349,429	\$ 2,683,841	\$ 334,412	
EXTRAORDINARY PROGRAM	\$ 1,316,830	\$ 1,429,944	\$ 1,555,152	\$ 1,878,113	\$ 322,961	
SUMMER PROGRAM	\$ 43,435	\$ 108,055	\$ 106,605	\$ 93,663	\$ (12,942)	
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$ 151,977	\$ 159,523	\$ 176,510	\$ 183,418	\$ 6,908	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2022-2023 BUDGET vs. FY 2023-2024 BUDGET DRAFT #3b

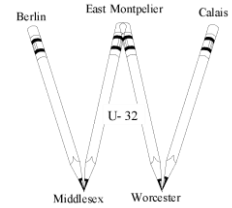
DESCRIPTION	ACTUAL 2021	ACTUAL 2022	BUDGET 2023	BUDGET 2024	\$ Increase (Decrease)	% Increase (Decrease)
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$ 164,863	\$ 116,396	\$ 64,915	\$ 148,163	\$ 83,248	
SLP SERVICES	\$ 532,012	\$ 516,042	\$ 540,718	\$ 552,454	\$ 11,736	
OT SERVICES	\$ 22,945	\$ 28,764	\$ 30,032	\$ 32,603	\$ 2,571	
PT SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
TRANSPORTATION(NOT SUMMER)	\$ 81,700	\$ 99,885	\$ 54,296	\$ 69,179	\$ 14,883	
EEE	\$ -	\$ 8,919	\$ -	\$ 10,403	\$ 10,403	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,213,176	\$ 6,307,980	\$ 7,149,326	\$ 8,265,919	\$ 1,116,593	15.62%
SPED ADMINISTRATION						
SALARIES	\$ 296,732	\$ -	\$ 307,735	\$ 323,321	\$ 15,586	
MISCELLANEOUS BENEFITS	\$ 68,225	\$ 300,650	\$ 86,924	\$ 94,535	\$ 7,611	
TUITION REIMBURSEMENT	\$ 1,555	\$ 81,617	\$ 7,000	\$ 7,729	\$ 729	
INSURANCE	\$ 3,500	\$ 5,870	\$ 3,700	\$ 3,500	\$ (200)	
COMMUNICATIONS	\$ 4,775	\$ 3,500	\$ 4,775	\$ 4,775	\$ -	
ADVERTISING	\$ 889	\$ -	\$ 500	\$ 500	\$ -	
TRAVEL	\$ 18	\$ 398	\$ 2,000	\$ 2,450	\$ 450	
SUPPLIES	\$ 4,855	\$ 958	\$ 4,500	\$ 4,446	\$ (54)	
SUPPLIES-SOFTWARE	\$ 5,940	\$ 134	\$ 6,000	\$ 6,000	\$ -	
DUES AND FEES	\$ 1,575	\$ 5,390	\$ 645	\$ 645	\$ -	
TOTAL SPED ADMINISTRATION	\$ 388,064	\$ 398,516	\$ 423,779	\$ 447,901	\$ 24,122	5.69%
ENGLISH LANGUAGE LEARNER						
SALARIES	\$ 57,550	\$ 58,672	\$ 60,726	\$ 63,174	\$ 2,448	
MISCELLANEOUS BENEFITS	\$ 19,985	\$ 17,368	\$ 18,904	\$ 19,672	\$ 768	
TUITION REIMBURSEMENT	\$ 53	\$ 165	\$ 1,000	\$ 1,627	\$ 627	
TRAVEL	\$ 85	\$ -	\$ 1,000	\$ 1,000	\$ -	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 77,673	\$ 76,205	\$ 81,630	\$ 85,473	\$ 3,843	4.71%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	
TOTAL COCURRICULAR ACTIVITIES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	5.83%
COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS						
MISCELLANEOUS EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	
TOTAL COVID-19 EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENSES	\$ 36,817,049	\$ 35,345,803	\$ 36,169,269	\$ 38,048,024	\$ 1,878,755	5.19%

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
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Meagan Roy Ed.D.
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: FY 24 Tax Rate Projections Draft #3a and Draft #3b
DATE: January 6, 2023

Review: Historically administration has provided the School Board with estimated tax rate information along with the December budget draft. The Equalized Pupils and the Common Level of Appraisal for each town were key factors that remained unknown in December. The December 1 letter from the Tax Commissioner provided some preliminary estimates for the property yield and tax rate based upon an 8.5 percent overall growth rate in school spending. The final Homestead Property Yield will be set by the legislature.

The excess spending threshold is currently suspended through FY 2028-29, but the state has provided us the calculation that would have been utilized to develop the excess spending amount based upon the New England Economic Project cumulative price index (NEEP CPI). The State Excess Spending Per Equalized Pupil would be \$22,204.

Update: At the end of December, the Department of Taxes notified us of the results of the Property Valuation and Review (PVR)'s 2022 equalization study. With this notification came the local Common Level of Appraisal to use to calculate the estimated tax rates for each town. A CLA greater than 100% will result in a downward adjustment of tax rates, and a CLA less than 100% will result in upward adjustment. Berlin and Middlesex saw the largest reduction in their CLA, which means they will see the highest increases in their local tax rate.

Common Level of Appraisal Change from FY 2022-2023 to FY 2023-2024

Towns	CLA 22-23	CLA 23-24	CLA Reduction
Berlin	94.91%	85.96%	-8.95%
Calais	87.66%	79.99%	-7.67%
East Montpelier	89.97%	82.97%	-7.00%
Middlesex	89.89%	81.78%	-8.11%
Worcester	90.65%	85.46%	-5.19%

The AOE provided us with a number for equalized pupils at 1,376.82, which is a reduction of 36 from last year's equalized pupils of 1,412.82. The AOE has indicated we should have their frozen equalized pupil count next week, but we do not anticipate a change.

Summary: Tax rate calculations for Budget Draft #3a and Budget Draft #3b are provided here.

FY 2023-2024 BUDGET DRAFT #3a

Towns	Common Level of Appraisal	Post Legislative Session Tax Rates FY 22-23	Estimated Tax Rates FY 23-24	Increase (Decrease)
Berlin	85.96%	\$1.614	\$1.725	\$0.110
Calais	79.99%	\$1.748	\$1.853	\$0.105
East Montpelier	82.97%	\$1.703	\$1.787	\$0.084
Middlesex	81.78%	\$1.705	\$1.813	\$0.108
Worcester	85.46%	\$1.690	\$1.735	\$0.044

FY 2023-2024 BUDGET DRAFT #3b

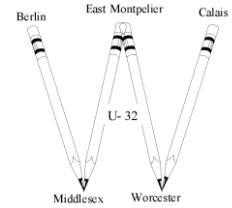
Towns	Common Level of Appraisal	Post Legislative Session Tax Rates FY 22-23	Estimated Tax Rates FY 23-24	Increase (Decrease)
Berlin	85.96%	\$1.614	\$1.683	\$0.068
Calais	79.99%	\$1.748	\$1.808	\$0.060
East Montpelier	82.97%	\$1.703	\$1.743	\$0.040
Middlesex	81.78%	\$1.705	\$1.769	\$0.064
Worcester	85.46%	\$1.690	\$1.692	\$0.002

Washington Central Unified Union School District

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Meagan Roy Ed.D.
Superintendent



TO: WCUUSD Finance Committee & School Board
FROM: Susanne Gann, WCUUSD Business Administrator
RE: Set Announced Tuition Rate for FY 2023-24
DATE: January 6, 2023

Summary: Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15th will result in the current year's announced tuition rate being applied to the next fiscal year per 16 V.S.A 826(a). The State of Vermont calculates Allowable Tuition at the end of each year, based upon actual district expenditures for that year. Districts are required to refund for overcharging too much per pupil.

The Announced Tuition is calculated using the total budgeted expenditures, excluding offsetting revenues received from the state for Drivers Ed, Small Schools and Special Education; Tech Center Tuition; and transportation of the districts own students to and from school. The net of these, Net Instructional Expenditures, is averaged by level (elementary expenses versus secondary expenses) over the projected enrollment for that year to get a per pupil cost to use for tuition rates.

The Announced Tuition Rate Calculations for FY 2024 are included for reference in your packet. There are two, based upon the Budget Draft #3a and Budget Draft #3b. Centralized expenses are allocated based upon the percent of total students at the elementary level and secondary level, using the October 1, 2022 census. The calculation estimates a higher percent of secondary students than elementary students next year. This is the opposite from FY 2022, which was the primary cause for an increase in per pupil cost at the elementary level and a decrease at the secondary level.

FY 2023 Projections:

Elementary Percentage = 48.46%	Elementary Percentage = 47.42%
Secondary Percentage = 51.54%	Secondary Percentage = 52.58%
Elementary Tuition = \$21,253	Elementary Tuition Draft #3a = \$23,443 Elementary Tuition Draft #3b = \$22,808
Secondary Tuition = \$20,338	Secondary Tuition Draft #3a = \$22,006 Secondary Tuition Draft #3b = \$21,413

Recommended Board Action: The Board move to announce the FY 2022-2023 district tuition rates as **\$22,808** for Elementary Tuition and **\$21,413** for Secondary Tuition. (These amounts may need to be recalculated based upon Board direction).

Washington Central Unified Union School District
FY 2023-2024 - Budget Draft #3a
Announced Tuition Rate Calculation

Level	Total Budgeted Expenditures	Excluded Expenses and Revenues					Net Instructional Expenditures
		Drivers Ed Revenue	Tech Center Tuition	Small Schools Grant	SPED & EEE	Transportation	
Elementary	\$13,226,148	\$0	\$0	\$171,302	\$1,628,024	\$0	\$11,426,822
U-32	\$12,870,223	\$5,000	\$303,531	\$0	\$831,742	\$0	\$11,729,950
WCUUSD-To Be allocated	\$12,748,205	\$0	\$0	\$0	\$6,254,054	\$1,472,930	\$5,021,221
District Total	\$38,844,576	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$28,177,993
Elementary	\$19,271,794	\$0	\$0	\$171,302	\$4,593,916	\$698,515	\$13,808,061
Per Pupil	\$32,720	\$0	\$0	\$291	\$7,800	\$1,186	\$23,443
U-32	\$19,572,782	\$5,000	\$303,531	\$0	\$4,119,904	\$774,415	\$14,369,932
Per Pupil	\$29,974	\$8	\$465	\$0	\$6,309	\$1,186	\$22,006
District Total	\$38,844,576	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$28,177,993
	\$31,276	\$4	\$244	\$138	\$7,016	\$1,186	\$22,688

Projected Enrollment	Oct 1 Census	Percent of Total	Calculated Tuition Rates
FTE Students-Berlin	156		
FTE Students-Calais	78		
FTE Students-EMES	191		
FTE Students-Rumney	104		
FTE Students-Doty	60		
Subtotal FTE Students Elementary	589	47.42%	\$ 23,443
FTE Students - U-32	653	52.58%	\$ 22,006
Total FTE Students / Average Tuition	1,242	100.00%	\$ 22,688

Washington Central Unified Union School District
FY 2023-2024 - Budget Draft #3b
Announced Tuition Rate Calculation

Level	Total Budgeted Expenditures	Excluded Expenses and Revenues					Net Instructional Expenditures
		Drivers Ed Revenue	Tech Center Tuition	Small Schools Grant	SPED & EEE	Transportation	
Elementary	\$12,900,136	\$0	\$0	\$171,302	\$1,628,024	\$0	\$11,100,810
U-32	\$12,536,579	\$5,000	\$303,531	\$0	\$831,742	\$0	\$11,396,306
WCUUSD-To Be allocated	\$12,646,271	\$0	\$0	\$0	\$6,254,054	\$1,472,930	\$4,919,287
District Total	\$38,082,986	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$27,416,403
Elementary	\$18,897,442	\$0	\$0	\$171,302	\$4,593,916	\$698,515	\$13,433,709
Per Pupil	\$32,084	\$0	\$0	\$291	\$7,800	\$1,186	\$22,808
U-32	\$19,185,544	\$5,000	\$303,531	\$0	\$4,119,904	\$774,415	\$13,982,695
Per Pupil	\$29,381	\$8	\$465	\$0	\$6,309	\$1,186	\$21,413
District Total	\$38,082,986	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$27,416,403
	\$30,663	\$4	\$244	\$138	\$7,016	\$1,186	\$22,074

Projected Enrollment	Oct 1 Census	Percent of Total	Calculated Tuition Rates
FTE Students-Berlin	156		
FTE Students-Calais	78		
FTE Students-EMES	191		
FTE Students-Rumney	104		
FTE Students-Doty	60		
Subtotal FTE Students Elementary	589	47.42%	\$ 22,808
FTE Students - U-32	653	52.58%	\$ 21,413
Total FTE Students / Average Tuition	1,242	100.00%	\$ 22,074