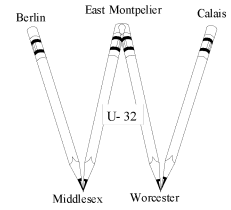


# Washington Central Unified Union School District

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

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



**WCUUSD Finance Committee  
Meeting Agenda  
1.10.23 8:30-9:30 AM  
Central Office, 1130 Gallison Hill Rd. Montpelier  
Via Video Conference**

**Virtual Meeting Information**

**<https://tinyurl.com/5447byef>**

**Meeting ID: 844 8898 2515**

**Password: 857578**

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

1. Call to Order 4 minutes
2. Approve Minutes of 12.13.22 - pg. 3
3. Discussion/Action
  - 3.1. FY 24 General Fund Budget Draft # 3a and Draft #3b - pg. 5
  - 3.2. FY 24 Tax Rate Projections Draft #3a and Draft #3b - pg. 24
  - 3.3. Award bid for U-32 Energy Recovery Unit (ERU) Project
  - 3.4. Set Announced Tuition Rate for FY 24 - pg. 26
4. Informational Reports
  - 4.1. Monthly Reflections - pg. 30
  - 4.2. Review Board Budget Lines
5. Future Agenda Items
  - 5.1. Next Regular Meeting: February 14, 2023
  - 5.2. Quarterly Financial Update
6. Adjourn

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

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

# Washington Central Unified Union School District

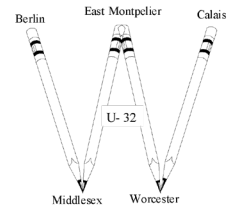
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Meagan Roy, Ed. D  
Superintendent



**WCUUSD Finance Committee  
Meeting Minutes Unapproved  
12.13.22 8:30-9:30 a.m.  
Central Office, 1130 Gallison Hill Rd., Montpelier  
Via Video Conference**

**Present:** Superintendent Meagan Roy, Susanne Gann, Flor Diaz Smith, Ursula Stanley, Mark Kline, Steven Dellinger-Pate, Daniel Keeney, Kari Bradley

- 1. Call to Order: Flor Diaz Smith called the meeting to order at 8:33 a.m.**
- 2. Approve Minutes of 11.8.22: Ursula Stanley motioned to approve the minutes from 11.8.22. Daniel Seconded and the motion passed.**

**3. Informational Reports**

**3.1. Monthly Reflections:** Susanne provided a memo with some highlights from the month. She advised that Virginia Breer has resigned her position as Senior Payroll and Cash Accountant to accept a new position as the Assistant Director of Finance at Washington Electric Cooperative. A search has begun for replacement. Thomas Hamlin has accepted the Accounts Payable position as of December 5, 2022. He has filled the position temporarily since October. Oil and propane bids have been placed on hold due to the volatility of the market. We are monitoring the market to be sure to choose to bid at the most opportune time. Holding off does mean that we do not have awarded numbers to use for the budget, so we have applied 5 Monthly Reflections inflationary factors to the prices for the FY 2023-24 Budget. We will keep the Finance Committee and Board informed when we are able to move forward with the bid. The ARP ESSER grant amendment was approved by the AOE November 30, 2022. Susanne provided a table showing the Capital projects bid schedule, to include U-32 ERU's, U-32 Parking Lot and Calais Pellet Boiler.

**4. Discussion/Action:**

- 4.1. Review and Accept the Final FY 2021-22 Audit Report: Kari Bradley motioned to recommend that the Board accept the audited financial statements for the Washington Central Unified Union School District for the year ending June 30, 2022 from RHR Smith & Company. Ursula seconded. The motion passed.** There was some discussion.
- 4.2. FY 2022-23 Financial Update:** The beginning fund balance reserved for the operation of the school district was \$2,258,893. The District previously reserved \$666,928 for technology equipment and fiscal software. The district currently projects an increase in fund balance of \$296,766 from FY 2022-23 operations. When the FY 2022-23 budget was prepared, the District had planned to utilize \$325,468 of fund balance, anticipating a decrease in the fund balance. The total unassigned / unallocated fund balance is anticipated to be \$1,563,262, which is \$839,877 beyond the target of 2% of the current year's budget (\$723,385). The positive impact on the bottom line is directly related to the difficulty filling positions and hiring substitute personnel, which we know places significant strain on the entire system, especially the humans in the buildings.

- **Review and Discuss FY 2023-24 Budget Draft #2:** A memo was provided to the committee that outlined a Summary of Draft # 1, School Board Parameters, what Draft # 2 summary will provide, and Next Steps. Meagan advised this is a status update or preview of where conversations are at in the process. She advised that getting to 6% is a challenge. In trying to keep equitable resources and education quality and how to resource ourselves effectively as well as accounting for student need is what we are trying to keep in mind. The intention is to show some recommendations in reductions that we think the system can handle based on those three lenses and provide effective education. Additional reductions would require structural changes, and the Board will receive information about what that might look like to inform their decisions. The committee also discussed the upcoming strategic planning process and how important that will be to these discussions. Kari asked if it would be a good time to look at enrollment projections rather than enrollment historically. Steven shared projections for the next 5 years from and what it might look like at U-32 with kids coming from the elementary schools and declining enrollment. There was some discussion.

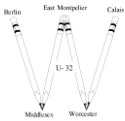
**4.3. Prepare for Community Budget Forum, December 21,2022:** This was part of the discussion in 4.3.

**5. Adjourn:** The meeting was adjourned at 9:40 a.m.

**6. Future Agenda Items**

**6.1.** Next Regular Meeting: January 10, 2023

**6.2.** Review and Discuss FY 2023-24 Budget Draft # 3



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

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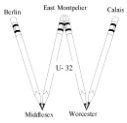
In order to inform the discussion during the Board’s budget work session, the Leadership Team is providing the following pre-read information. This memo will include:

- 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.

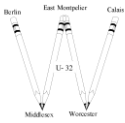
It is important for the Board to remember that the Leadership Team used a thoughtful and comprehensive approach to the discussion of budget reductions, identifying the lenses of Education Quality, Equitable Distribution of Resources, and Student Need as it approached its work. All of the reductions proposed 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 9.62%***

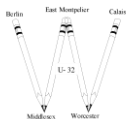
School	Position	FTE Reduction	FTE Remaining	Notes
<b>Calais</b>	Library/Media	-.5	.5	Brings staffing level into alignment with WCUUSD schools and education quality standards
<b>Doty</b>	ESP	-1.0	3.34	Reductions due to decreased student need No RIF - vacant positions available elsewhere in the system
<b>Rumney</b>	Food Service	-.86	1.0	Brings staffing into alignment with other WCUUSD schools No RIF - vacant positions available elsewhere in the system
<b>U-32</b>	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%***

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***

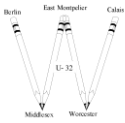
This budget version includes reductions that would be achieved by restructuring across two of our elementary schools in targeted areas. Specifically, it illustrates providing a single, combined PreK program at Rumney that would serve PreK students from both Worcester and Middlesex communities and a movement 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
<b>Calais</b>	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
<b>Doty</b>	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>
<b>Rumney</b>	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
<b>U-32</b>	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	
<b>WCUUSD</b>	School Nurse	-.9	6	Maintains alignment with VT education quality standards





## Washington Central Unified Union School District

Report to the Board - January 11, 2023

				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

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
<b><u>SALARIES AND BENEFITS</u></b>				
Salaries		\$ 971,149		2.69%
Benefits		\$ 639,257		1.77%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 26,011,265</b>	<b>\$ 1,610,406</b>	<b>\$ 27,621,671</b>	<b>4.45%</b>
<b><u>NONSALARY ITEMS</u></b>				
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 10,158,002</b>	<b>\$ 1,064,903</b>	<b>\$ 11,222,905</b>	<b>2.94%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 36,169,267</b>	<b>\$ 2,675,309</b>	<b>\$ 38,844,576</b>	<b>7.40%</b>
<b><u>REVENUE CHANGES</u></b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,348,250</b>	<b>\$ (96,287)</b>	<b>\$ 7,251,963</b>	<b>-1.31%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 28,821,017</b>	<b>\$ 2,771,596</b>	<b>\$ 31,592,613</b>	<b>9.62%</b>

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)
<b>REVENUES</b>						
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 35,843,799</b>	<b>\$ 38,844,576</b>	<b>\$ 3,000,777</b>	
FUND BALANCE	\$ -	\$ -	\$ 325,468	\$ -	\$ (325,468)	
<b>TOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 36,169,267</b>	<b>\$ 38,844,576</b>	<b>\$ 2,675,309</b>	<b>7.40%</b>

**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	\$ -	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 10,294,586</b>	<b>\$ 11,257,965</b>	<b>\$ 12,355,557</b>	<b>\$ 13,163,952</b>	<b>\$ 808,395</b>	<b>6.54%</b>

**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	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 701,674</b>	<b>\$ 667,271</b>	<b>\$ 708,194</b>	<b>\$ 746,602</b>	<b>\$ 38,408</b>	<b>5.42%</b>

**GUIDANCE SERVICES**

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

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<b>GUIDANCE SERVICES</b>						
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	\$ -	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,024,312</b>	<b>\$ 968,933</b>	<b>\$ 988,362</b>	<b>\$ 1,074,174</b>	<b>\$ 85,812</b>	<b>8.68%</b>
<b>HEALTH SERVICES</b>						
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	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 484,775</b>	<b>\$ 510,760</b>	<b>\$ 530,189</b>	<b>\$ 566,717</b>	<b>\$ 36,528</b>	<b>6.89%</b>
<b>LIBRARY SERVICES</b>						
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)	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 533,244</b>	<b>\$ 501,454</b>	<b>\$ 507,786</b>	<b>\$ 551,530</b>	<b>\$ 43,744</b>	<b>8.61%</b>
<b>CURRICULUM SERVICES</b>						
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	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 261,748</b>	<b>\$ 225,795</b>	<b>\$ 466,232</b>	<b>\$ 343,488</b>	<b>\$ (122,744)</b>	<b>-26.33%</b>

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)
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ -</b>	<b>\$ 79,184</b>	<b>\$ -</b>	<b>\$ 91,413</b>	<b>\$ 91,413</b>	
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
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	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,380,279</b>	<b>\$ 1,577,515</b>	<b>\$ 1,600,596</b>	<b>\$ 1,783,825</b>	<b>\$ 183,229</b>	<b>11.45%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 252,262</b>	<b>\$ 255,511</b>	<b>\$ 236,178</b>	<b>\$ 275,189</b>	<b>\$ 39,010</b>	<b>16.52%</b>
<b>SUPERINTENDENT SERVICES</b>						
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**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 514,066</b>	<b>\$ 660,683</b>	<b>\$ 541,400</b>	<b>\$ 569,085</b>	<b>\$ 27,685</b>	<b>5.11%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
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	\$ -	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 1,966,263</b>	<b>\$ 2,077,361</b>	<b>\$ 2,159,527</b>	<b>\$ 2,252,682</b>	<b>\$ 93,155</b>	<b>4.31%</b>
<b>FISCAL SERVICES</b>						
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	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 740,117</b>	<b>\$ 767,661</b>	<b>\$ 805,698</b>	<b>\$ 819,472</b>	<b>\$ 13,774</b>	<b>1.71%</b>
<b>OPERATION AND MAINT.PLANT</b>						
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	\$ -	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 2,493,560</b>	<b>\$ 2,957,133</b>	<b>\$ 3,139,829</b>	<b>\$ 3,382,442</b>	<b>\$ 242,613</b>	<b>7.73%</b>
<b>STUDENT TRANSPORTATION SV</b>						
STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,476,321</b>	<b>\$ 1,645,202</b>	<b>\$ 1,572,025</b>	<b>\$ 1,617,331</b>	<b>\$ 45,306</b>	<b>2.88%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 7,321</b>	<b>\$ 20,210</b>	<b>\$ 45,105</b>	<b>\$ 45,105</b>	<b>\$ -</b>	<b>0.00%</b>
<b>DEBT SERVICE</b>						
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)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,233,426</b>	<b>\$ 1,219,841</b>	<b>\$ 1,042,432</b>	<b>\$ 1,021,198</b>	<b>\$ (21,234)</b>	<b>-2.04%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ 45,538	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ 45,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>FUND TRANSFER OUT</b>						
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	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 3,246,522</b>	<b>\$ 2,414,115</b>	<b>\$ 1,069,115</b>	<b>\$ 951,234</b>	<b>\$ (117,881)</b>	<b>-11.03%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
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	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,213,176</b>	<b>\$ 6,307,980</b>	<b>\$ 7,149,326</b>	<b>\$ 8,265,919</b>	<b>\$ 1,116,593</b>	<b>15.62%</b>
<b>SPED ADMINISTRATION</b>						
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	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 388,064</b>	<b>\$ 398,516</b>	<b>\$ 423,779</b>	<b>\$ 447,901</b>	<b>\$ 24,122</b>	<b>5.69%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
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	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 77,673</b>	<b>\$ 76,205</b>	<b>\$ 81,630</b>	<b>\$ 85,473</b>	<b>\$ 3,843</b>	<b>4.71%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 564,609</b>	<b>\$ 710,971</b>	<b>\$ 746,309</b>	<b>\$ 789,845</b>	<b>\$ 43,536</b>	<b>5.83%</b>
<b>COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS</b>						
MISCELLANEOUS EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL COVID-19 EXPENSES</b>	<b>\$ 2,963,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 36,817,049</b>	<b>\$ 35,345,803</b>	<b>\$ 36,169,269</b>	<b>\$ 38,844,576</b>	<b>\$ 2,675,307</b>	<b>7.40%</b>



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
<b><u>SALARIES AND BENEFITS</u></b>				
Salaries		\$ 362,023		1.00%
Benefits		\$ 451,833		1.25%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 26,011,265</b>	<b>\$ 813,856</b>	<b>\$ 26,825,121</b>	<b>2.25%</b>
<b><u>NONSALARY ITEMS</u></b>				
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 10,158,002</b>	<b>\$ 1,064,901</b>	<b>\$ 11,222,903</b>	<b>2.94%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 36,169,267</b>	<b>\$ 1,878,757</b>	<b>\$ 38,048,024</b>	<b>5.19%</b>
<b><u>REVENUE CHANGES</u></b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,348,250</b>	<b>\$ (124,158)</b>	<b>\$ 7,224,092</b>	<b>-1.69%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 28,821,017</b>	<b>\$ 2,002,915</b>	<b>\$ 30,823,932</b>	<b>6.95%</b>

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)
<b>REVENUES</b>						
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 35,843,799</b>	<b>\$ 38,048,024</b>	<b>\$ 2,204,225</b>	
FUND BALANCE	\$ -	\$ -	\$ 325,468	\$ -	\$ (325,468)	
<b>TOTAL REVENUES</b>	<b>\$ 36,973,182</b>	<b>\$ 34,271,109</b>	<b>\$ 36,169,267</b>	<b>\$ 38,048,024</b>	<b>\$ 1,878,757</b>	<b>5.19%</b>

**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	\$ -	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 10,294,586</b>	<b>\$ 11,257,965</b>	<b>\$ 12,355,557</b>	<b>\$ 12,629,266</b>	<b>\$ 273,709</b>	<b>2.22%</b>

**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	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 701,674</b>	<b>\$ 667,271</b>	<b>\$ 708,194</b>	<b>\$ 716,025</b>	<b>\$ 7,831</b>	<b>1.11%</b>

**GUIDANCE SERVICES**

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

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

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)
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ -	\$ 79,184	\$ -	\$ 91,413	\$ 91,413	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ -</b>	<b>\$ 79,184</b>	<b>\$ -</b>	<b>\$ 91,413</b>	<b>\$ 91,413</b>	
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
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	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,380,279</b>	<b>\$ 1,577,515</b>	<b>\$ 1,600,596</b>	<b>\$ 1,783,825</b>	<b>\$ 183,229</b>	<b>11.45%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 252,262</b>	<b>\$ 255,511</b>	<b>\$ 236,178</b>	<b>\$ 275,189</b>	<b>\$ 39,010</b>	<b>16.52%</b>
<b>SUPERINTENDENT SERVICES</b>						
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**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 514,066</b>	<b>\$ 660,683</b>	<b>\$ 541,400</b>	<b>\$ 569,085</b>	<b>\$ 27,685</b>	<b>5.11%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
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	\$ -	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 1,966,263</b>	<b>\$ 2,077,361</b>	<b>\$ 2,159,527</b>	<b>\$ 2,252,682</b>	<b>\$ 93,155</b>	<b>4.31%</b>
<b>FISCAL SERVICES</b>						
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	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 740,117</b>	<b>\$ 767,661</b>	<b>\$ 805,698</b>	<b>\$ 819,472</b>	<b>\$ 13,774</b>	<b>1.71%</b>
<b>OPERATION AND MAINT.PLANT</b>						
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**

<b>DESCRIPTION</b>	<b>ACTUAL 2021</b>	<b>ACTUAL 2022</b>	<b>BUDGET 2023</b>	<b>BUDGET 2024</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
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	\$ -	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 2,493,560</b>	<b>\$ 2,957,133</b>	<b>\$ 3,139,829</b>	<b>\$ 3,382,442</b>	<b>\$ 242,613</b>	<b>7.73%</b>
<b>STUDENT TRANSPORTATION SV</b>						
STUDENT TRANSPORTATION SV	\$ 1,476,321	\$ 1,645,202	\$ 1,572,025	\$ 1,617,331	\$ 45,306	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,476,321</b>	<b>\$ 1,645,202</b>	<b>\$ 1,572,025</b>	<b>\$ 1,617,331</b>	<b>\$ 45,306</b>	<b>2.88%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 7,321	\$ 20,210	\$ 45,105	\$ 45,105	\$ -	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 7,321</b>	<b>\$ 20,210</b>	<b>\$ 45,105</b>	<b>\$ 45,105</b>	<b>\$ -</b>	<b>0.00%</b>
<b>DEBT SERVICE</b>						
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)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,233,426</b>	<b>\$ 1,219,841</b>	<b>\$ 1,042,432</b>	<b>\$ 1,021,198</b>	<b>\$ (21,234)</b>	<b>-2.04%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ 45,538	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ 45,538</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>#DIV/0!</b>
<b>FUND TRANSFER OUT</b>						
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	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 3,246,522</b>	<b>\$ 2,414,115</b>	<b>\$ 1,069,115</b>	<b>\$ 951,234</b>	<b>\$ (117,881)</b>	<b>-11.03%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
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	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,213,176</b>	<b>\$ 6,307,980</b>	<b>\$ 7,149,326</b>	<b>\$ 8,265,919</b>	<b>\$ 1,116,593</b>	<b>15.62%</b>
<b>SPED ADMINISTRATION</b>						
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	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 388,064</b>	<b>\$ 398,516</b>	<b>\$ 423,779</b>	<b>\$ 447,901</b>	<b>\$ 24,122</b>	<b>5.69%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
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	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 77,673</b>	<b>\$ 76,205</b>	<b>\$ 81,630</b>	<b>\$ 85,473</b>	<b>\$ 3,843</b>	<b>4.71%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 564,609	\$ 710,971	\$ 746,309	\$ 789,845	\$ 43,536	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 564,609</b>	<b>\$ 710,971</b>	<b>\$ 746,309</b>	<b>\$ 789,845</b>	<b>\$ 43,536</b>	<b>5.83%</b>
<b>COVID-19 EXPENSES-REIMBURSED BY CRF FUNDS</b>						
MISCELLANEOUS EXPENSES	\$ 2,963,051	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL COVID-19 EXPENSES</b>	<b>\$ 2,963,051</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 36,817,049</b>	<b>\$ 35,345,803</b>	<b>\$ 36,169,269</b>	<b>\$ 38,048,024</b>	<b>\$ 1,878,755</b>	<b>5.19%</b>

## Washington Central Unified Union School District

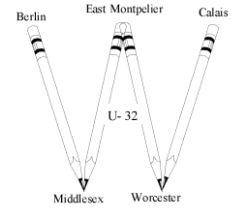
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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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**

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**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**

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

#### **FY 2023-2024 BUDGET DRAFT #3b**

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

## Washington Central Unified Union School District

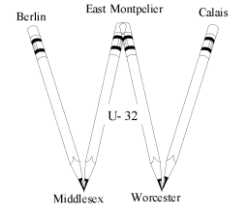
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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Meagan Roy Ed.D.  
Superintendent



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

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**Summary:** Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15<sup>th</sup> 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	<b>Elementary Tuition Draft #3a = \$23,443</b> <b>Elementary Tuition Draft #3b = \$22,808</b>
Secondary Tuition = \$20,338	<b>Secondary Tuition Draft #3a = \$22,006</b> <b>Secondary Tuition Draft #3b = \$21,413</b>

**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	<b>\$32,720</b>	<b>\$0</b>	<b>\$0</b>	<b>\$291</b>	<b>\$7,800</b>	<b>\$1,186</b>	<b>\$23,443</b>
U-32	\$19,572,782	\$5,000	\$303,531	\$0	\$4,119,904	\$774,415	\$14,369,932
Per Pupil	<b>\$29,974</b>	<b>\$8</b>	<b>\$465</b>	<b>\$0</b>	<b>\$6,309</b>	<b>\$1,186</b>	<b>\$22,006</b>
District Total	\$38,844,576	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$28,177,993
	<b>\$31,276</b>	<b>\$4</b>	<b>\$244</b>	<b>\$138</b>	<b>\$7,016</b>	<b>\$1,186</b>	<b>\$22,688</b>

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%	<b>\$ 23,443</b>
FTE Students - U-32	653	52.58%	<b>\$ 22,006</b>
Total FTE Students / Average Tuition	1,242	100.00%	<b>\$ 22,688</b>

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	<b>\$32,084</b>	<b>\$0</b>	<b>\$0</b>	<b>\$291</b>	<b>\$7,800</b>	<b>\$1,186</b>	<b>\$22,808</b>
U-32	\$19,185,544	\$5,000	\$303,531	\$0	\$4,119,904	\$774,415	\$13,982,695
Per Pupil	<b>\$29,381</b>	<b>\$8</b>	<b>\$465</b>	<b>\$0</b>	<b>\$6,309</b>	<b>\$1,186</b>	<b>\$21,413</b>
District Total	\$38,082,986	\$5,000	\$303,531	\$171,302	\$8,713,820	\$1,472,930	\$27,416,403
	<b>\$30,663</b>	<b>\$4</b>	<b>\$244</b>	<b>\$138</b>	<b>\$7,016</b>	<b>\$1,186</b>	<b>\$22,074</b>

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%	<b>\$ 22,808</b>
FTE Students - U-32	653	52.58%	<b>\$ 21,413</b>
Total FTE Students / Average Tuition	1,242	100.00%	<b>\$ 22,074</b>

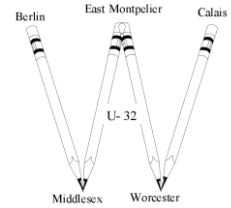
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Meagan Roy Ed.D.  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: January 6, 2023**

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The Fiscal Services Team has had an extremely busy month preparing materials for the FY 24 General Fund Budget – Draft #3, tax rate calculations and announced tuition in addition to considerable time spent training with Virginia, so that we are able to continue to process payroll and benefits in her stead. Part of this training has included the regular bi-weekly processing of payroll, as well as work that is completed at calendar year-end for benefit changes due to open enrollment. We are currently working to document as much as possible, and are grateful for Virginia spending time with us each week to smooth the transition. Thank you to Penny for taking on additional responsibilities and spending extra time working to learn and process payroll.

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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 are all due at the end of January. We anticipate filing each of these reports on time and sending W-2s to employees next week

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