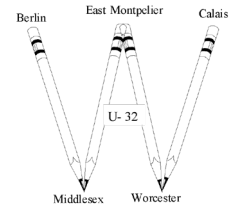


Washington Central Unified Union School District

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
9.16.24 5:00-6:00 PM
U-32
930 Gallison Hill Rd
Montpelier, VT
In-Person /Virtual**

Virtual Meeting Information

<https://tinyurl.com/9hmuynmu>

Meeting ID: 833 7231 7359

Password: 792250

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

1. Call to Order
2. Discussion/Action

2.1. Data/Information

2.1.1. [Previous Presentation - 9/4/24](#)

2.1.2. [Previous Presentation - 8/21/24](#)

2.1.3. [Previous presentation](#) - 8/19/24

2.1.4. Resources

2.1.4.1. [FAQ](#)

2.1.4.2. [Class Size](#)

2.1.4.3. [School Size](#)

2.1.4.4. Education Quality Standards (EQS) - [Current](#), [Updated](#) (to take effect July 1, 2025)

2.1.5. [Revised Criteria](#) 8.21.24

3. Future Agenda Items
4. Public Comment
5. 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.

WCUUSD Finance Configuration Committee Meeting

September 16, 2024, 5:00-6:15

Objective:

1. Provide feedback on the configuration matrix so the board can make an informed decision about which models to study further.

Norms for Equitable Data Analysis:

Separate observation from inference: Fully explore what is there to be learned before attempting to interpret the data.

Honor what is behind each data point: Recognize that every point of data tells a story and every point represents the experience of an individual or group. Maintain the anonymity or confidentiality of the data (when appropriate), and recognize that there are likely factors at play beyond what is shown in the data.

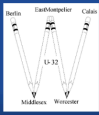
Use the data to reflect and deepen thinking: Work together to create shared meaning by collaboratively exploring, analyzing, and interpreting the data.

Recognize multiple truths: Based on our roles, experiences, and perspectives, people have different understandings of the root causes of problems; multiple truths open up possibilities for moving forward. Conversations about data may include healthy disagreement.

Maintain a solution-oriented approach: Being solution-oriented doesn't mean adopting quick fixes or jumping to conclusions when analyzing data. Focusing on the future and on being positive are crucial features of a nonjudgmental, solution-oriented culture.

Keep conversations 'blame free': Focus on factors that are within our control and that we can collectively address in a forward-thinking manner.

Strive for equity of voice: Recognize that we each have varying levels of comfort with both interpreting and talking about data; allow space for reflection and emerging ideas.
























AGENDA:

Time	What	How
5 minutes	Opening moves: Welcome Framing the work	Welcome
60 minutes	Feedback on Data presentation Steven presents Jeanie facilitates	Steven presents the configuration matrix Clarifying questions from the committee Committee feedback on the configuration matrix: <ul style="list-style-type: none">Does the table adequately reflect the criteria? What is missing? Steven shares next steps
10 minutes	Report to the board	A revised configuration matrix will be presented at the next board meeting so that the board can select models for further study.
15 minutes	Public comment	

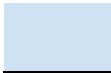






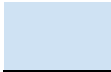
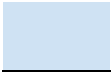
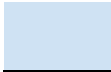
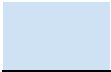
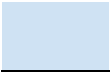
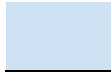
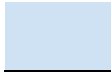
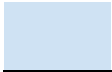
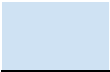
Key:  = Meets,  = Partially Meets,  = Does Not Meet,  = Not Enough Data

Criteria related to student well-being and opportunities									
Model	Class size (meet EQS standards)	Healthy classroom configurations (provide intentionality, consistency, and equitable outcomes)	Travel time (length of bus ride)	Travel time for families	Access to before and after school care	Access to enrichment opportunities and programming such as sports, music, guidance, etc.	Access to elementary sports programs	Equitable opportunities for students	Full-time nursing and counseling
5 PK-6 Elem U-32 7-12									
5 PK-5 Elem U-32 6-12									
3 Elem PK-5 U-32 6-12									
3 Elem PK-6 U-32 7-12									
2 Elem PK-5, Early Learning Center, U-32 6-12									
1 Elem PK-5 U-32 6-12									























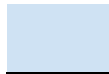









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Criteria related to student well-being									
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5 PK-8 elem U-32 HS									
2 Elem PK-3 2 Elem 4-6 U-32 7-12									
District Community Schools - could be combined with any configuration									
4 Elem PK-5 U-32 6-12									
4 PK-6 Elem U-32 7-12									

Key:  = Meets,  = Partially Meets,  = Does Not Meet,  = Not Enough Data

Criteria related to student well-being									
Model	Class size	Healthy classroom configurations (meet EQS standards and provide intentionality, consistency, equitable outcomes)	Travel time (length of bus ride)	Travel time for families	Access to before and after school care	Access to enrichment opportunities and programming such as sports, music, guidance, etc.	Access to elementary sports programs	Equitable opportunities for students	Full-time nursing and counseling
5 PK-6 U-32 - Montpelier HS merge									
Magnet schools									

Key:  = Meets,  = Partially Meets,  = Does Not Meet,  = Not Enough Data

Criteria related to fiscal responsibility, sustainability, and impacts on communities/towns									
Model	Financially sustainable	Fiscally responsible	Resilient and responsive to future demographic changes	Sets us up to enter merger conversation with another district	Cost savings	Per pupil spending	Property values	Community viability and well-being	Impacts towns
5 PK-6 Elem U-32 7-12									
5 PK-5 Elem U-32 6-12									
3 Elem PK-5 U-32 6-12									
3 Elem PK-6 U-32 7-12									
2 Elem PK-5, Early Learning Center, U-32 6-12									
1 Elem PK-5 U-32 6-12									

Key:  = Meets,  = Partially Meets,  = Does Not Meet,  = Not Enough Data

Criteria related to fiscal responsibility, sustainability, and impacts on communities/towns									
Model	Financially sustainable	Fiscally responsible	Resilient and responsive to future demographic changes	Sets us up to enter merger conversation with another district	Cost savings	Per pupil spending	Property values	Community viability and well-being	Impacts towns
5 PK-8 elem U-32 HS									
2 Elem PK-3 2 Elem 4-6 U-32 7-12									
District Community Schools - could be combined with any configuration									
4 Elem PK-5 or PK-6, U-32 6-12 or 7-12									
4 PK-6 Elem U-32 7-12									
4 PK-5 Elem U-32 6-12									

Key:  = Meets,  = Partially Meets,  = Does Not Meet,  = Not Enough Data

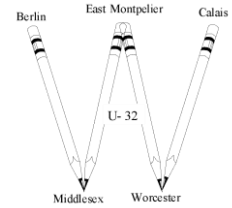
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5 PK-6 U-32 - Montpelier HS merge									
Magnet schools									

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Steven Dellinger-Pate
Superintendent



TO: WCUUSD School Board
FROM: Susanne Gann, WCUUSD Business Administrator
Steven Dellinger-Pate, Superintendent
RE: FY 2025-2026 Budget Discussion
DATE: September 13, 2024

Summary: Included in the Board is a projected FY 2025-26 Baseline Budget. The goal of that presentation will be to help the Board understand what the estimated cost will be to support the current programs and services that are happening in our schools, and understand some of the budget realities that exist prior to any changes in programming, services or building configurations. This is an initial step in the budget building process, which allows the Board to see what current programs and services will cost with adjustments for negotiated salary increases as well as estimated inflationary increases. After reviewing the baseline budget, the Board will provide the Leadership Team with guidance to advise the development of Budget Draft #1 to be presented in October.

Numbers to Consider:

- Every 1% increase (or decrease) in the budget = \$341,803.
- A 3% increase in the budget = \$1,025,410.
- The excess spending threshold = \$16,108.20 per LTW ADM.
- The estimated LTW ADM for the FY 26 budget is 2,355.11.
- The estimated excess spending threshold is \$37,936,583.

Baseline Budget includes:

1. Current staffing salaries plus negotiated salary increases.
2. Estimated premium increase for health insurance premiums of 15%. This will become more refined once VEHI notifies us of 2025-2026 rates.
3. VMERS employer contribution estimated an increase of .25%, based upon notice received from the Vermont State Treasurer's office in May 2022.
4. Services for students receiving special education that include out of district placements, transportation and other services. This number will continue to be developed and refined as we move through the budget process.
5. Current contracts for auditors and insurance plus estimates for inflation.

6. Transportation based upon current transportation contract.
7. Non-payroll expenses have been increased for estimated inflationary increases over FY 24 actual, plus 3.6% (the CPI-Northeast Region as of July 2024) for this fiscal year and 5% estimate for next fiscal year.
8. Debt service payments updated per the debt service schedule.
9. Capital Fund transfer increased based upon an amount identified when developing the multi-year capital improvement plan.
10. Funding includes requests to provide current software programs and continue cybersecurity strengthening efforts.
11. Cost breakdowns by building.
12. Extremely rough estimates for the tax rate, using current year LTW ADM and current year CLA percentages

Grant Funding: It is estimated that grant funding will either be reduced or end in the following funding sources: Title IV 1.0 Teacher FTE, Medicaid .5 Teacher FTE, Project SERV .5 Teacher FTE, SAP .75 Teacher FTE.

These positions have been included in the baseline general fund budget to illustrate the maintenance of current staffing levels.

Next Steps:

1. The Finance Committee discusses and recommends to the full Board the specific guidance to provide the Leadership Team on what the budget needs to include in order to be approved and what would cause the board to not approve it.
2. The School Board will receive the annual budget training.
3. The School Board reviews and discusses the FY 2025-26 Baseline Budget.
4. The School Board will review the budget for alignment to the Strategic Plan.
5. The School Board continues to work to inform and engage the community in the budget process.
6. The Leadership Team will prioritize program and service changes for instructional services and special education services. A proposal will be brought in Draft #1 closely considering:
 - a. The Board's guidance
 - b. The Strategic Plan
 - c. Equity Indicators
 - d. Continuous Improvement Plan
 - e. Enrollment data and class size
 - f. Resource sharing opportunities
 - g. Staff recommendations and feedback
7. Students with special education needs will be continuously reviewed and updated.
8. The Agency of Education (AOE) should provide updated revenue and tax information in December, which should include the Special Education Block Grant and extraordinary cost reimbursement estimates.
9. The CLA adjustment for tax rates is received in January.
10. The Leadership Team has identified steps in the Budget Timeline for timely communication with any impacted staff and the community regarding proposed reductions in force.

Reconfiguration Modeling: The budget will also be provided for the three PK-5 elementary school, and 6-12 U-32 configuration. This budget will include the same assumptions as the baseline budget with fewer school buildings.

Recommended Board Action: The Board provide specific guidance on what the budget needs to include in order to be approved and what would cause the board to not approve it.

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

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<u>SALARIES AND BENEFITS</u>				
Salaries		\$ 1,501,130		3.60%
Benefits		\$ 1,273,950		3.06%
TOTAL SALARY & BENEFITS	\$ 29,052,369	\$ 2,775,080	\$ 31,827,449	6.66%
<u>NONSALARY ITEMS</u>				
Estimated Inflationary Costs		\$ 490,507		1.18%
Tuition to Other School Districts (Tech Centers)		\$ 7,950		0.02%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 278,409		0.67%
Debt Service		\$ (22,963)		-0.06%
Fund Transfer - Capital		\$ 124,712		0.30%
Fund Transfer - Food Service		\$ 12,945		0.03%
Special Education		\$ 110,776		0.27%
TOTAL NONSALARY ITEMS	\$ 12,609,995	\$ 997,168	\$ 13,607,163	2.39%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 41,662,364	\$ 3,772,248	\$ 45,434,612	9.05%
<u>REVENUE CHANGES</u>				
Tuition		\$ (119,939)		-0.29%
Investment Earnings		\$ 32,896		0.08%
Miscellaneous Revenues		\$ (14,624)		-0.04%
Miscellaneous State Reimbursements		\$ 50,801		0.12%
Special Ed Revenues		\$ 42,250		0.10%
Fund Balance		\$ (485,291)		-1.16%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,482,020	\$ (493,907)	\$ 6,988,113	-6.60%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 34,180,343	\$ 4,266,155	\$ 38,446,499	12.48%

Percentages for consideration

Every 1% increase in the budget = \$341,803.

A 3% increase in the budget = \$1,025,410.

A 3% increase in the budget will require us to cut \$3,240,745.

Excess Spending Threshold

The excess spending threshold = \$16,108.20 per LTW ADM.

The estimated LTW ADM for the FY 26 budget is 2,355.11.

The estimated excess spending threshold is \$37,936,583.

The budget will need to be reduced by \$509,917 to get us under the excess spending threshold.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION REVENUES	\$ 1,080,352	\$ 782,263	\$ 920,759	\$ 800,820	\$ (119,939)	
INVESTMENT EARNINGS INTEREST	\$ 164,129	\$ 219,216	\$ 218,729	\$ 251,626	\$ 32,896	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 306,628	\$ 127,133	\$ 179,476	\$ 164,851	\$ (14,624)	
EDUC. SPENDING REVENUES	\$ 28,821,017	\$ 31,699,134	\$ 34,180,342	\$ 38,446,499	\$ 4,266,156	
MISC STATE REIMBURSEMENTS	\$ 904,062	\$ 953,219	\$ 704,500	\$ 755,300	\$ 50,801	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,869,348	\$ 4,495,279	\$ 4,973,266	\$ 5,015,516	\$ 42,250	
SUBTOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,177,073	\$ 45,434,613	\$ 4,257,540	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
TOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,662,364	\$ 45,434,613	\$ 3,772,249	9.05%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,558,794	\$ 636,531	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,546,251	\$ 609,398	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 118,795	\$ 13,108	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 218,850	\$ 99,050	
REPAIRS AND MAINT SVCS	\$ 6,732	\$ 3,493	\$ 1,700	\$ 1,700	\$ -	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 561,305	\$ 692,978	\$ 829,605	\$ 837,555	\$ 7,950	
TRAVEL	\$ 11,398	\$ 16,307	\$ 16,550	\$ 18,950	\$ 2,400	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 303,150	\$ 24,400	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 80,300	\$ 13,650	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 16,500	\$ (19,300)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 28,200	\$ 16,900	
TOTAL INSTRUCTIONAL SERVICES	\$ 12,139,945	\$ 13,083,169	\$ 13,324,958	\$ 14,729,045	\$ 1,404,087	10.54%
PRESCHOOL PROGRAM						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 384,807	\$ 19,408	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 134,793	\$ (8,120)	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 13,018	\$ 529	
PROFESSIONAL EDUCATION SVC	\$ 6,364	\$ 10,326	\$ 13,350	\$ 14,000	\$ 650	
TUITION TO PRIVATE SCHOOLS	\$ 145,300	\$ 155,110	\$ 170,896	\$ 187,694	\$ 16,798	
GENERAL SUPPLIES	\$ 8,770	\$ 1,988	\$ 6,750	\$ 10,350	\$ 3,600	
BOOKS AND PERIODICALS	\$ -	\$ 419	\$ 4,500	\$ 500	\$ (4,000)	
DUES AND FEES	\$ -	\$ 37	\$ 200	\$ 200	\$ -	
TOTAL PRESCHOOL PROGRAM	\$ 669,962	\$ 688,328	\$ 716,497	\$ 745,362	\$ 28,865	4.03%
GUIDANCE SERVICES						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,190,924	\$ 157,204	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 481,086	\$ 42,837	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 11,746	\$ 3,000	
PROFESSIONAL EDUCATION SVC	\$ 11,636	\$ 2,425	\$ 12,650	\$ 14,150	\$ 1,500	
TRAVEL	\$ 402	\$ 4,118	\$ 1,150	\$ 5,250	\$ 4,100	
GENERAL SUPPLIES	\$ 26,410	\$ 29,018	\$ 30,050	\$ 33,300	\$ 3,250	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,850	\$ 550	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 650	\$ 650	
TOTAL GUIDANCE SERVICES	\$ 1,008,918	\$ 1,097,577	\$ 1,525,865	\$ 1,738,956	\$ 213,091	13.97%
HEALTH SERVICES						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 532,301	\$ 22,369	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 242,626	\$ 7,990	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 8,330	\$ 4,262	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,600	\$ 150	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 16,150	\$ 750	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ -	
TOTAL HEALTH SERVICES	\$ 577,918	\$ 591,403	\$ 767,236	\$ 802,757	\$ 35,521	4.63%
CURRICULUM SERVICES						
SALARIES	\$ 273,698	\$ 218,965	\$ 227,717	\$ 227,216	\$ (501)	
MISCELLANEOUS BENEFITS	\$ 40,454	\$ 22,950	\$ 20,364	\$ 20,474	\$ 110	
TUITION REIMBURSEMENT & pd	\$ 5,088	\$ -	\$ 2,848	\$ 2,136	\$ (712)	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,194	\$ 2,000	\$ 2,400	\$ 400	
TRAVEL	\$ 1,848	\$ 1,238	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 771	\$ 104	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 2,994	\$ 601	\$ 3,300	\$ 3,300	\$ -	
DUES AND FEES	\$ 1,336	\$ 1,000	\$ 1,450	\$ 1,450	\$ -	
TOTAL CURRICULUM SERVICES	\$ 326,188	\$ 247,051	\$ 264,679	\$ 263,976	\$ (703)	-0.27%
INSTRUCTIONAL STAFF TRAINING						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	26.95%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY SERVICES						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 347,237	\$ (30,717)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 123,278	\$ (6,557)	
TUITION REIMBURSEMENT	\$ 1,684		\$ 2,645	\$ 3,630	\$ 985	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 3,050	\$ 1,600	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 350	\$	
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 24,200	\$ 10,950	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 56,150	\$ 3,050	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,050	\$ 50	
TOTAL LIBRARY SERVICES	\$ 545,943	\$ 565,533	\$ 584,584	\$ 563,945	\$ (20,639)	-3.53%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 504,877	\$ 32,517	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 113,161	\$ 38,434	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 13,455	\$ 2,268	
PROFESSIONAL SERVICES	\$ 67,073	\$ 39,594	\$ 226,486	\$ 228,100	\$ 1,614	
RENTALS AND LEASES-COPIER	\$ 60,210	\$ 80,696	\$ 65,184	\$ 84,600	\$ 19,416	
COMMUNICATIONS	\$ 106,185	\$ 113,450	\$ 133,300	\$ 147,150	\$ 13,850	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 7,000	\$ -	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 53,800	\$ 8,200	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 468,750	\$ 68,750	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 409,750	\$ 79,750	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,688,944	\$ 1,767,903	\$ 1,765,844	\$ 2,030,643	\$ 264,799	15.00%
BOARD OF EDUCATION SVCS.						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 32,180	\$ -	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 3,190	\$ 142	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,663	\$ 86,785	\$ 10,000	\$ 94,500	\$ 84,500	
LEGAL SERVICES	\$ 31,576	\$ 32,656	\$ 58,450	\$ 58,450	\$ -	
INSURANCE	\$ 113,015	\$ 105,622	\$ 124,050	\$ 124,050	\$ -	
POSTAGE	\$ 2,507	\$ 3,078	\$ 2,750	\$ 3,350	\$ 600	
ADVERTISING	\$ 965	\$ 4,770	\$ 7,500	\$ 7,900	\$ 400	
GENERAL SUPPLIES	\$ 15,235	\$ 10,014	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ 2,047	\$ 645	\$ 2,250	\$ 2,250	\$ -	
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 8,242	\$ 8,321	\$ 11,000	\$ 11,000	\$ -	
TOTAL BOARD OF EDUCATION SVCS.	\$ 214,067	\$ 280,144	\$ 270,228	\$ 355,870	\$ 85,642	31.69%
SUPERINTENDENT SERVICES						
SALARIES	\$ 366,739	\$ 407,659	\$ 520,035	\$ 529,460	\$ 9,425	
MISCELLANEOUS BENEFITS	\$ 130,700	\$ 158,562	\$ 214,660	\$ 213,188	\$ (1,472)	
TUITION REIMBURSEMENT & PD	\$ 7,584		\$ 10,373	\$ 10,892	\$ 519	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,804	\$ 24,855	\$ 14,400	\$ 28,550	\$ 14,150	
COMMUNICATIONS-POSTAGE	\$ 17,934	\$ 28,578	\$ 19,400	\$ 31,100	\$ 11,700	
PRINTING AND BINDING	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
TRAVEL	\$ 1,595	\$ 3,433	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 24,358	\$ 12,227	\$ 26,350	\$ 26,350	\$ -	
BOOKS AND PERIODICALS	\$ 268	\$ 758	\$ 750	\$ 850	\$ 100	
DUES AND FEES	\$ 7,405	\$ 11,595	\$ 8,400	\$ 12,650	\$ 4,250	
TOTAL SUPERINTENDENT SERVICES	\$ 567,385	\$ 647,667	\$ 822,868	\$ 861,540	\$ 38,672	4.70%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,786,991	\$ 116,925	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 654,967	\$ 109,541	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 44,901	\$ 2,735	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 26,200	\$ 12,200	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 18,800	\$ 50	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 6,050	\$ 1,250	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 60,950	\$ 5,650	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 15,050	\$ 2,350	
TOTAL OFFICE OF THE PRINCIPAL	\$ 2,108,498	\$ 2,250,696	\$ 2,363,208	\$ 2,613,909	\$ 250,701	10.61%
FISCAL SERVICES						
SALARIES	\$ 349,147	\$ 378,708	\$ 370,408	\$ 384,417	\$ 14,009	
MISCELLANEOUS BENEFITS	\$ 105,351	\$ 158,228	\$ 126,225	\$ 138,283	\$ 12,058	
TUITION REIMBURSEMENT & PD	\$ 6,733	\$ 7,614	\$ 14,238	\$ 8,543	\$ (5,695)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 37,094	\$ 5,099	\$ 42,150	\$ 42,250	\$ 100	
AUDITING SERVICES	\$ 34,413	\$ 34,600	\$ 42,150	\$ 42,150	\$ -	
TRAVEL	\$ 2,378	\$ 2,059	\$ 2,600	\$ 2,600	\$ -	
GENERAL SUPPLIES	\$ 967	\$ 947	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 1,171	\$ 300	\$ 1,300	\$ 1,300	\$ -	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
TOTAL FISCAL SERVICES	\$ 657,460	\$ 711,665	\$ 732,077	\$ 747,381	\$ 15,304	2.09%
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,826,831	\$ 181,751	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 767,653	\$ 156,148	
UTILITY SERVICES	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,750	\$ 1,300	
CLEANING SERVICES	\$ 84,664	\$ 79,696	\$ 104,650	\$ 107,650	\$ 3,000	
REPAIR AND MAINTENANCE & RENTALS	\$ 314,732	\$ 383,244	\$ 365,800	\$ 434,200	\$ 68,400	
COMMUNICATIONS	\$ 2,627	\$ 2,898	\$ 2,850	\$ 3,200	\$ 350	
TRAVEL/GAS &BOTTLED GAS	\$ 10,611	\$ 6,360	\$ 12,250	\$ 16,000	\$ 3,750	
GENERAL SUPPLIES	\$ 190,941	\$ 238,471	\$ 207,900	\$ 262,300	\$ 54,400	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 411,650	\$ 46,350	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 189,900	\$ (4,600)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,510	\$ 6,960	
EQUIPMENT	\$ 127,708	\$ 108,745	\$ 147,250	\$ 156,650	\$ 9,400	
DUES AND FEES	\$ 90	\$ 1,478	\$ 100	\$ 1,800	\$ 1,700	
TOTAL OPER. AND MAINT.PLANT	\$ 3,064,115	\$ 3,513,733	\$ 3,849,185	\$ 4,378,094	\$ 528,909	13.74%
STUDENT TRANSPORTATION SV						
SALARIES	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
BENEFITS	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,638	\$ (142)	
STUDENT TRANSPORTATION SV	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,630,804	\$ 1,669,227	\$ 1,625,506	\$ 1,886,301	\$ 260,709	16.04%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,200	\$ 17,700	
TOTAL STUDENT TRANS-OTHER	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,200	\$ 17,700	28.78%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
TOTAL DEBT SERVICE	\$ 1,102,311	\$ 989,584	\$ 999,180	\$ 976,217	\$ (22,963)	-2.30%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 1,047,964	\$ 124,712	
FUND TRANSFER-FOOD SERVICE	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,350	\$ 12,945	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
TOTAL TRANSFER TO OTHER FUNDS	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 1,258,314	\$ 137,657	12.28%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES - SUPPORT	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,851,228	\$ 173,134	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,454,887	\$ 276,921	
SPECIAL EDUCATION SHARED SERVICES	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,503,433	\$ (383,201)	
ZENITH PROGRAM	\$ 81,617	\$ 85,691	\$ 165,326	\$ 173,191	\$ 7,865	
STATE PLACED STUDENT COSTS	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,600	\$ 42,250	
SUMMER PROGRAM	\$ -	\$ 99,066	\$ 93,713	\$ 116,891	\$ 23,178	
PSYCHOLOGICAL SERVICES	\$ 3,500	\$ 154,543	\$ 177,547	\$ 193,510	\$ 15,963	
SLP SERVICES	\$ -	\$ 577,457	\$ 753,978	\$ 808,020	\$ 54,042	
OT SERVICES	\$ 398	\$ 35,095	\$ 750	\$ 37,292	\$ 36,542	
PT SERVICES	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
TRANSPORTATION (NOT SUMMER)	\$ 134	\$ 138,555	\$ 4,450	\$ 169,600	\$ 165,150	
EEE PROGRAM	\$ 5,390	\$ 23,074	\$ 6,000	\$ 103,182	\$ 97,182	
STATE PLACED 504 STUDENTS	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,784,101	\$ 7,382,945	\$ 9,319,270	\$ 9,641,634	\$ 536,826	5.76%
SPED ADMINISTRATION						
SALARIES	\$ 306,313	\$ 325,623	\$ 318,897	\$ 336,094	\$ 17,197	
MISCELLANEOUS BENEFITS	\$ 88,042	\$ 100,210	\$ 101,110	\$ 90,035	\$ (11,075)	
TUITION & PD	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,057	\$ 23,805	
INSURANCE	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	
COMMUNICATIONS	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	
ADVERTISING	\$ 674	\$ 533	\$ 750	\$ 750	\$ -	
TRAVEL	\$ 1,208	\$ 859	\$ 2,450	\$ 2,450	\$ -	
SUPPLIES	\$ -	\$ 116	\$ 4,450	\$ 4,500	\$ 50	
SUPPLIES-SOFTWARE	\$ 5,214	\$ 5,640	\$ 6,000	\$ 6,150	\$ 150	
DUES AND FEES	\$ 3,275	\$ 1,651	\$ 3,550	\$ 3,550	\$ -	
TOTAL SPED ADMINISTRATION	\$ 417,024	\$ 457,068	\$ 452,759	\$ 482,886	\$ 30,127	6.65%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
ENGLISH LANGUAGE LEARNER						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 2,709	
TUITION REIMBURSEMENT	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,500	\$ -	\$ 2,750	\$ 2,750	
TRAVEL	\$ 1,965	\$ 976	\$ 1,250	\$ 1,250	\$ -	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 81,498	\$ 88,869	\$ 93,669	\$ 101,907	\$ 8,238	8.79%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	
TOTAL COCURRICULAR ACTIVITIES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	16.39%
TOTAL EXPENSES	\$ 35,512,999	\$ 38,034,754	\$ 41,662,364	\$ 45,434,612	\$ 3,772,248	9.05%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
COMPARATIVE SUMMARY
FY 2024 - 2025 BUDGET vs. FY 2025-2026
THREE PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32)

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<u>SALARIES AND BENEFITS</u>				
Salaries		\$ 52,250		0.13%
Benefits		\$ 652,952		1.57%
TOTAL SALARY & BENEFITS	\$ 29,052,369	\$ 705,202	\$ 29,757,571	1.69%
<u>NONSALARY ITEMS</u>				
Estimated Inflationary Costs		\$ 226,082		0.54%
Tuition to Other School Districts (Tech Centers)		\$ 7,950		0.02%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 271,309		0.65%
Debt Service		\$ (22,963)		-0.06%
Fund Transfer - Capital		\$ 75,000		0.18%
Fund Transfer - Food Service		\$ 12,945		0.03%
Special Education		\$ 110,776		0.27%
TOTAL NONSALARY ITEMS	\$ 12,609,995	\$ 675,931	\$ 13,285,926	1.62%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 41,662,364	\$ 1,381,133	\$ 43,043,497	3.32%
<u>REVENUE CHANGES</u>				
Tuition		\$ (119,939)		-0.29%
Investment Earnings		\$ 32,896		0.08%
Miscellaneous Revenues		\$ (14,624)		-0.04%
Miscellaneous State Reimbursements		\$ 50,801		0.12%
Special Ed Revenues		\$ 42,250		0.10%
Fund Balance		\$ (485,291)		-1.16%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,482,020	\$ (493,907)	\$ 6,988,113	-6.60%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 34,180,343	\$ 1,875,040	\$ 36,055,384	5.49%

Percentages for consideration

Every 1% increase in the budget = \$341,803.

A 3% increase in the budget = \$1,025,410.

A 3% increase in the budget will require us to cut \$849,630.

Excess Spending Threshold

The excess spending threshold = \$16,108.20 per LTW ADM.

The estimated LTW ADM for the FY 26 budget is 2,355.11.

The estimated excess spending threshold is \$37,936,583.

This budget is under the estimated excess spending threshold.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026
THREE PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32)

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	FOUR-SCHOOL BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION REVENUES	\$ 1,080,352	\$ 782,263	\$ 920,759	\$ 800,820	\$ (119,939)	
INVESTMENT EARNINGS INTEREST	\$ 164,129	\$ 219,216	\$ 218,729	\$ 251,626	\$ 32,896	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 306,628	\$ 127,133	\$ 179,476	\$ 164,851	\$ (14,624)	
EDUC. SPENDING REVENUES	\$ 28,821,017	\$ 31,699,134	\$ 34,180,342	\$ 36,055,384	\$ 1,875,041	
MISC STATE REIMBURSEMENTS	\$ 904,062	\$ 953,219	\$ 704,500	\$ 755,300	\$ 50,801	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,869,348	\$ 4,495,279	\$ 4,973,266	\$ 5,015,516	\$ 42,250	
SUBTOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,177,073	\$ 43,043,498	\$ 1,866,425	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
TOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,662,364	\$ 43,043,498	\$ 1,381,134	3.32%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 8,836,157	\$ (86,106)	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,280,664	\$ 343,811	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 100,917	\$ (4,770)	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 201,650	\$ 81,850	
REPAIRS AND MAINT SVCS	\$ 6,732	\$ 3,493	\$ 1,700	\$ 1,700	\$ -	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 561,305	\$ 692,978	\$ 829,605	\$ 837,555	\$ 7,950	
TRAVEL	\$ 11,398	\$ 16,307	\$ 16,550	\$ 17,500	\$ 950	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 262,050	\$ (16,700)	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 70,950	\$ 4,300	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 15,350	\$ (20,450)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 26,100	\$ 14,800	
TOTAL INSTRUCTIONAL SERVICES	\$ 12,139,945	\$ 13,083,169	\$ 13,324,958	\$ 13,650,593	\$ 325,635	2.44%
PRESCHOOL PROGRAM						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 375,647	\$ 10,248	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 133,164	\$ (9,749)	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 12,260	\$ (229)	
PROFESSIONAL EDUCATION SVC	\$ 6,364	\$ 10,326	\$ 13,350	\$ 13,400	\$ 50	
TUITION TO PRIVATE SCHOOLS	\$ 145,300	\$ 155,110	\$ 170,896	\$ 168,144	\$ (2,752)	
GENERAL SUPPLIES	\$ 8,770	\$ 1,988	\$ 6,750	\$ 9,200	\$ 2,450	
BOOKS AND PERIODICALS	\$ -	\$ 419	\$ 4,500	\$ 400	\$ (4,100)	
DUES AND FEES	\$ -	\$ 37	\$ 200	\$ 200	\$ -	
TOTAL PRESCHOOL PROGRAM	\$ 669,962	\$ 688,328	\$ 716,497	\$ 712,415	\$ (4,082)	-0.57%
GUIDANCE SERVICES						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,137,412	\$ 103,692	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 439,390	\$ 1,141	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 7,912	\$ (834)	
PROFESSIONAL EDUCATION SVC	\$ 11,636	\$ 2,425	\$ 12,650	\$ 14,150	\$ 1,500	
TRAVEL	\$ 402	\$ 4,118	\$ 1,150	\$ 5,250	\$ 4,100	
GENERAL SUPPLIES	\$ 26,410	\$ 29,018	\$ 30,050	\$ 32,700	\$ 2,650	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,600	\$ 300	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 650	\$ 650	
TOTAL GUIDANCE SERVICES	\$ 1,008,918	\$ 1,097,577	\$ 1,525,865	\$ 1,639,064	\$ 113,199	7.42%
HEALTH SERVICES						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 374,457	\$ (135,475)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 191,933	\$ (42,703)	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 4,170	\$ 102	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,100	\$ (350)	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 13,250	\$ (2,150)	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ -	
TOTAL HEALTH SERVICES	\$ 577,918	\$ 591,403	\$ 767,236	\$ 586,660	\$ (180,576)	-23.54%
CURRICULUM SERVICES						
SALARIES	\$ 273,698	\$ 218,965	\$ 227,717	\$ 227,216	\$ (501)	
MISCELLANEOUS BENEFITS	\$ 40,454	\$ 22,950	\$ 20,364	\$ 20,474	\$ 110	
TUITION REIMBURSEMENT & pd	\$ 5,088	\$ -	\$ 2,848	\$ 2,136	\$ (712)	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,194	\$ 2,000	\$ 2,400	\$ 400	
TRAVEL	\$ 1,848	\$ 1,238	\$ 2,000	\$ 2,000	\$ -	
GENERAL SUPPLIES	\$ 771	\$ 104	\$ 5,000	\$ 5,000	\$ -	
BOOKS AND PERIODICALS	\$ 2,994	\$ 601	\$ 3,300	\$ 3,300	\$ -	
DUES AND FEES	\$ 1,336	\$ 1,000	\$ 1,450	\$ 1,450	\$ -	
TOTAL CURRICULUM SERVICES	\$ 326,188	\$ 247,051	\$ 264,679	\$ 263,976	\$ (703)	-0.27%
INSTRUCTIONAL STAFF TRAINING						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	26.95%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026
THREE PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32)

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	FOUR-SCHOOL BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
LIBRARY SERVICES						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 337,220	\$ (40,734)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 107,520	\$ (22,315)	
TUITION REIMBURSEMENT	\$ 1,684		\$ 2,645	\$ 2,736	\$ 91	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 3,050	\$ 1,600	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 350	\$ -	
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 23,550	\$ 10,300	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 51,150	\$ (1,950)	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,050	\$ 50	
TOTAL LIBRARY SERVICES	\$ 545,943	\$ 565,533	\$ 584,584	\$ 531,626	\$ (52,958)	-9.06%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 486,304	\$ 13,944	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 111,183	\$ 36,456	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 12,988	\$ 1,801	
PROFESSIONAL SERVICES	\$ 67,073	\$ 39,594	\$ 226,486	\$ 228,100	\$ 1,614	
RENTALS AND LEASES-COPIER	\$ 60,210	\$ 80,696	\$ 65,184	\$ 84,600	\$ 19,416	
COMMUNICATIONS	\$ 106,185	\$ 113,450	\$ 133,300	\$ 103,400	\$ (29,900)	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 7,000	\$ -	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 53,000	\$ 7,400	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 468,750	\$ 68,750	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 409,750	\$ 79,750	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,688,944	\$ 1,767,903	\$ 1,765,844	\$ 1,965,075	\$ 199,231	11.28%
BOARD OF EDUCATION SVCS.						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 31,515	\$ (665)	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 2,728	\$ (320)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,663	\$ 86,785	\$ 10,000	\$ 94,500	\$ 84,500	
LEGAL SERVICES	\$ 31,576	\$ 32,656	\$ 58,450	\$ 58,450	\$ -	
INSURANCE	\$ 113,015	\$ 105,622	\$ 124,050	\$ 124,050	\$ -	
POSTAGE	\$ 2,507	\$ 3,078	\$ 2,750	\$ 3,350	\$ 600	
ADVERTISING	\$ 965	\$ 4,770	\$ 7,500	\$ 7,900	\$ 400	
GENERAL SUPPLIES	\$ 15,235	\$ 10,014	\$ 19,000	\$ 19,000	\$ -	
BOOKS AND PERIODICALS	\$ 2,047	\$ 645	\$ 2,250	\$ 2,250	\$ -	
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 8,242	\$ 8,321	\$ 11,000	\$ 11,000	\$ -	
TOTAL BOARD OF EDUCATION SVCS.	\$ 214,067	\$ 280,144	\$ 270,228	\$ 354,743	\$ 84,515	31.28%
SUPERINTENDENT SERVICES						
SALARIES	\$ 366,739	\$ 407,659	\$ 520,035	\$ 529,460	\$ 9,425	
MISCELLANEOUS BENEFITS	\$ 130,700	\$ 158,562	\$ 214,660	\$ 213,188	\$ (1,472)	
TUITION REIMBURSEMENT & PD	\$ 7,584		\$ 10,373	\$ 10,892	\$ 519	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,804	\$ 24,855	\$ 14,400	\$ 28,550	\$ 14,150	
COMMUNICATIONS-POSTAGE	\$ 17,934	\$ 28,578	\$ 19,400	\$ 31,100	\$ 11,700	
PRINTING AND BINDING	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -	
TRAVEL	\$ 1,595	\$ 3,433	\$ 7,000	\$ 7,000	\$ -	
GENERAL SUPPLIES	\$ 24,358	\$ 12,227	\$ 26,350	\$ 26,350	\$ -	
BOOKS AND PERIODICALS	\$ 268	\$ 758	\$ 750	\$ 850	\$ 100	
DUES AND FEES	\$ 7,405	\$ 11,595	\$ 8,400	\$ 12,650	\$ 4,250	
TOTAL SUPERINTENDENT SERVICES	\$ 567,385	\$ 647,667	\$ 822,868	\$ 861,540	\$ 38,672	4.70%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,506,413	\$ (163,653)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 582,044	\$ 36,618	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 37,173	\$ (4,993)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 23,800	\$ 9,800	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 15,850	\$ (2,900)	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 4,350	\$ (450)	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 57,200	\$ 1,900	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 13,300	\$ 600	
TOTAL OFFICE OF THE PRINCIPAL	\$ 2,108,498	\$ 2,250,696	\$ 2,363,208	\$ 2,240,130	\$ (123,078)	-5.21%
FISCAL SERVICES						
SALARIES	\$ 349,147	\$ 378,708	\$ 370,408	\$ 384,417	\$ 14,009	
MISCELLANEOUS BENEFITS	\$ 105,351	\$ 158,228	\$ 126,225	\$ 138,283	\$ 12,058	
TUITION REIMBURSEMENT & PD	\$ 6,733	\$ 7,614	\$ 14,238	\$ 8,543	\$ (5,695)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 37,094	\$ 5,099	\$ 42,150	\$ 42,250	\$ 100	
AUDITING SERVICES	\$ 34,413	\$ 34,600	\$ 42,150	\$ 42,150	\$ -	
TRAVEL	\$ 2,378	\$ 2,059	\$ 2,600	\$ 2,600	\$ -	
GENERAL SUPPLIES	\$ 967	\$ 947	\$ 3,000	\$ 3,000	\$ -	
DUES AND FEES	\$ 1,171	\$ 300	\$ 1,300	\$ 1,300	\$ -	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2024-2025 BUDGET vs. FY 2025-2026
THREE PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32)

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	FOUR-SCHOOL BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
TOTAL FISCAL SERVICES	\$ 657,460	\$ 711,665	\$ 732,077	\$ 747,381	\$ 15,304	2.09%
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,630,881	\$ (14,199)	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 671,269	\$ 59,764	
UTILITY SERVICES	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,375	\$ 925	
CLEANING SERVICES	\$ 84,664	\$ 79,696	\$ 104,650	\$ 101,125	\$ (3,525)	
REPAIR AND MAINTENANCE & RENTALS	\$ 314,732	\$ 383,244	\$ 365,800	\$ 389,500	\$ 23,700	
COMMUNICATIONS	\$ 2,627	\$ 2,898	\$ 2,850	\$ 3,200	\$ 350	
TRAVEL/GAS &BOTTLED GAS	\$ 10,611	\$ 6,360	\$ 12,250	\$ 17,800	\$ 5,550	
GENERAL SUPPLIES	\$ 190,941	\$ 238,471	\$ 207,900	\$ 246,600	\$ 38,700	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 388,250	\$ 22,950	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 181,125	\$ (13,375)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,510	\$ 6,960	
EQUIPMENT	\$ 127,708	\$ 108,745	\$ 147,250	\$ 150,750	\$ 3,500	
DUES AND FEES	\$ 90	\$ 1,478	\$ 100	\$ 1,700	\$ 1,600	
TOTAL OPER. AND MAINT.PLANT	\$ 3,064,115	\$ 3,513,733	\$ 3,849,185	\$ 3,982,085	\$ 132,900	3.45%
STUDENT TRANSPORTATION SV						
SALARIES	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
BENEFITS	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,638	\$ (142)	
STUDENT TRANSPORTATION SV	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,630,804	\$ 1,669,227	\$ 1,625,506	\$ 1,886,301	\$ 260,709	16.04%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 72,100	\$ 10,600	
TOTAL STUDENT TRANS-OTHER	\$ 50,251	\$ 62,810	\$ 61,500	\$ 72,100	\$ 10,600	17.24%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
TOTAL DEBT SERVICE	\$ 1,102,311	\$ 989,584	\$ 999,180	\$ 976,217	\$ (22,963)	-2.30%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 998,252	\$ 75,000	
FUND TRANSFER-FOOD SERVICE	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,350	\$ 12,945	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
TOTAL TRANSFER TO OTHER FUNDS	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 1,208,602	\$ 87,945	7.85%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES - SUPPORT	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,851,284	\$ 173,190	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,416,718	\$ 238,752	
SPECIAL EDUCATION SHARED SERVICES	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,503,433	\$ (383,201)	
ZENITH PROGRAM	\$ 81,617	\$ 85,691	\$ 165,326	\$ 173,191	\$ 7,865	
STATE PLACED STUDENT COSTS	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,600	\$ 42,250	
SUMMER PROGRAM	\$ -	\$ 99,066	\$ 93,713	\$ 116,891	\$ 23,178	
PSYCHOLOGICAL SERVICES	\$ 3,500	\$ 154,543	\$ 177,547	\$ 193,510	\$ 15,963	
SLP SERVICES	\$ -	\$ 577,457	\$ 753,978	\$ 808,020	\$ 54,042	
OT SERVICES	\$ 398	\$ 35,095	\$ 750	\$ 37,292	\$ 36,542	
PT SERVICES	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
TRANSPORTATION (NOT SUMMER)	\$ 134	\$ 138,555	\$ 4,450	\$ 169,600	\$ 165,150	
EEE PROGRAM	\$ 5,390	\$ 23,074	\$ 6,000	\$ 103,182	\$ 97,182	
STATE PLACED 504 STUDENTS	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,784,101	\$ 7,382,945	\$ 9,319,270	\$ 9,603,521	\$ 498,713	5.35%
SPED ADMINISTRATION						
SALARIES	\$ 306,313	\$ 325,623	\$ 318,897	\$ 336,094	\$ 17,197	
MISCELLANEOUS BENEFITS	\$ 88,042	\$ 100,210	\$ 101,110	\$ 90,035	\$ (11,075)	
TUITION & PD	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,057	\$ 23,805	
INSURANCE	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	
COMMUNICATIONS	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	
ADVERTISING	\$ 674	\$ 533	\$ 750	\$ 750	\$ -	
TRAVEL	\$ 1,208	\$ 859	\$ 2,450	\$ 2,450	\$ -	
SUPPLIES	\$ -	\$ 116	\$ 4,450	\$ 4,500	\$ 50	
SUPPLIES-SOFTWARE	\$ 5,214	\$ 5,640	\$ 6,000	\$ 6,150	\$ 150	
DUES AND FEES	\$ 3,275	\$ 1,651	\$ 3,550	\$ 3,550	\$ -	
TOTAL SPED ADMINISTRATION	\$ 417,024	\$ 457,068	\$ 452,759	\$ 482,886	\$ 30,127	6.65%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2024-2025 BUDGET vs. FY 2025-2026
 THREE PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32)

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	FOUR-SCHOOL BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
ENGLISH LANGUAGE LEARNER						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 2,709	
TUITION REIMBURSEMENT	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,500	\$ -	\$ 2,750	\$ 2,750	
TRAVEL	\$ 1,965	\$ 976	\$ 1,250	\$ 1,250	\$ -	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 81,498	\$ 88,869	\$ 93,669	\$ 101,907	\$ 8,238	8.79%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	
TOTAL COCURRICULAR ACTIVITIES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	16.39%
TOTAL EXPENSES	\$ 35,512,999	\$ 38,034,754	\$ 41,662,364	\$ 43,043,497	\$ 1,381,133	3.32%