

# Washington Central Unified Union School District

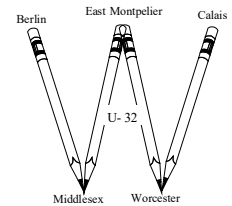
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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Steven Dellinger-Pate  
Superintendent



To the Board and Communities of WCUUSD:

Over the past six weeks, we have been gathering information related to projected costs for FY 26. During that time, I have been grateful for the participation of so many members of our community who have voiced their thoughts, concerns, and opinions, both eloquently and respectfully. While we may not all come to a consensus on how best to move forward, it has been reassuring to see that we are all committed to providing the best for our children.

Over these six weeks, we have looked at costs that are out of our control (e.g. health insurance, negotiated salaries, each town's CLA). We have looked at enrollment projections, capital projects, and research related to best practices in education (e.g. classroom size and configuration). We have looked at what it will cost to maintain the level of services we currently offer under both our current configuration and a model based on 3 elementary schools; one middle school (grades 6-8); and one high school. In working through these (as well as several other) scenarios, we have tried to keep the following parameters in mind:

1. Looking beyond town lines to ensure that all students have an assured curricular and educational experience - e.g. students get the same curriculum across all schools;
2. Continuing to provide students with the best possible education and outcomes and the most opportunities for growth in terms of class sizes, before and after school programs, counseling and nursing services, the arts, and other programming;
3. Creating sustainable practices and programming given ongoing declining enrollments;
4. Crafting a budget that taxpayers in our five towns can afford and will support; and
5. Not exceeding the spending threshold set by the state (and its accompanying penalties).

In regards to enrollment, while we are far enough out from FY26 that we cannot be precise with actual numbers, we can look at trends over the past few years and at the class sizes coming up through the elementary schools. Pre-K enrollment is always difficult to predict this far out, and it won't really get any clearer until later in the school year. We begin working with our town clerks and reaching out to the community around mid-year to begin estimating how many students will be attending our Pre-K programs. The best we can do this early in the process is to estimate both PK3 and PK4 enrollment based on the current year's PK3 numbers.

In any configuration, the Administration will endeavor to provide as much continuity across schools and grade levels as possible in order to deliver all students a common curriculum. That said, the Administration believes that having more students in a school will not only allow for more flexibility in offering support to students in need but also a better learning environment for all students. Instead of pulling students aside for one on one support due to small class sizes, they could, instead, be part of a learning community that utilizes small group interventions, thereby creating more opportunities for them to learn and grow together.

I would also like to be very clear about this: there are no proposals for configuration that will create a large, impersonal school. All of our schools will still be considered "small schools" and no school will be above its capacity. In fact, none of our schools will even reach their historical highs and all of our schools could absorb more students should there ever be a rise in enrollment. There are no projections, however, for such a rise in the foreseeable future.

In order for us to maintain our current programming and think about ways to increase the opportunities we offer, we simply need more students in our buildings. With more students under one roof, we can offer opportunities like band, chorus, clubs, etc. By moving our sixth graders to U-32, we will be able to offer full music, world languages, arts, and health education programs - opportunities that will better prepare them for high school, college, and careers. And this brings us to the main question before us: Do we increase the number of students (and opportunities) in our elementary grades by closing our two smallest elementary schools? Or do we potentially cut programming (and other offerings) in order to maintain our current configuration? This is a question, by the way, that doesn't have a simple answer, and I appreciate that a reasonable and thoughtful case has been made for going in either direction.

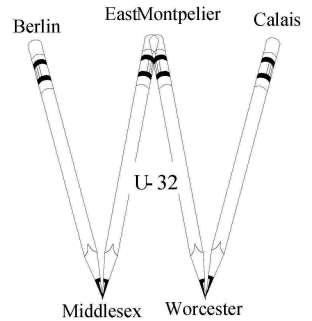
At our Tuesday meeting, you (the Board) will make a decision that will go to the voters for approval or disapproval. Based on the outcome of those decisions, the Administration will endeavor to develop a responsible budget that provides the services and programs that our communities have come to expect from our schools. Whatever the outcome, be assured that we will do everything in our power to provide the best educational programming possible for the benefit of all students across the district.

I'd like to thank everyone, again, for the time, effort, and spirit in which you have worked to make the Washington Central Unified Union School District the best it can be.

Steven Dellinger Pate  
Superintendent, WCUUSD

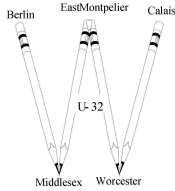
# WCUUSD FY26 Configuration

## Configuration Updates and Other Information



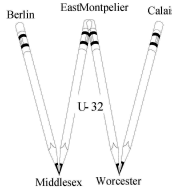
October 1, 2024

# Goals of the Strategic Plan

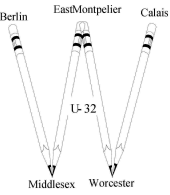


- 1. Build and nurture a culture of well-being and inclusivity.**
- 2. Challenge, empower, and engage each student through evidence-based instructional strategies and curriculum, and varied educational opportunities.**
- 3. Foster and commit to responsible leadership that engages the community and communicates transparently.**

# District Values and Beliefs



**Humanity, Justice, Community and Belonging**  
**Rigorous Curriculum and Instruction**  
**Well-Being**  
**Transparent and Responsible Leadership**  
**Community Engagement and Relationships**



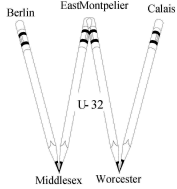
# Enrollment

	<b>FY15</b>	<b>FY25 (9/29/24)</b>	<b>FY26 (proj) PK-6</b>
<b>Berlin</b>	<b>191</b>	<b>174</b>	<b>178</b>
<b>Calais</b>	<b>138</b>	<b>87</b>	<b>87</b>
<b>Doty</b>	<b>79</b>	<b>68</b>	<b>62</b>
<b>EMES</b>	<b>213</b>	<b>197</b>	<b>179</b>
<b>Rumney</b>	<b>177</b>	<b>109</b>	<b>98</b>
<b>Total PK-6</b>	<b>798</b>	<b>635</b>	<b>604</b>
<b>U-32</b>	<b>790</b>	<b>700</b>	<b>685</b>

Projected Enrollment	<b>K-6</b>	<b>7-12 (does not count tuition st)</b>	<b>Total</b>
<b>FY27</b>	598	653	1251
<b>FY28</b>	599	636	1235
<b>FY29</b>	593	618	1211
<b>FY30</b>	609	592	1201
<b>FY31</b>	603	602	1205
<b>FY32</b>	600	614	1214



# Current FY25 Elementary Classroom Configuration

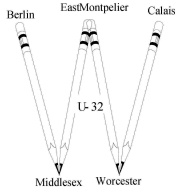


Class Configuration	Pk/K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	1	3	5	1	3	3	2	4	3	1	7	1
# of students	18	22 19 9	21 14 14 15 13	11 14 10	15 16 14	15 14	22 18 17 17	16 20 14	16	19 20 20 22 19 19 19	13	

Total classrooms K-6: 34



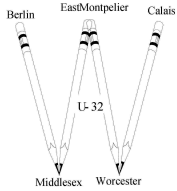
# Current Staffing (FTE)



	Berlin	Calais	Doty	EMES	Rumney	U-32	WCUUSD	Total
ADMIN	1	.9	.9	1	.9	5	6	15.7
ADMIN OTH						2	2	4
NON-BARGAINING ESP	2	2	1.5	2	1.5	4	5	18
NON-BARGAINING ESP SALARY						1	8	9
NON-BARGAINING PROF						1	2	3
TEACHERS	17.84	10.54	8	20.44	11.02	71.95	33.3	173.09
ESP	15.5	10.09	5.37	16.67	4.88	31.5	0.11	84.12
<b>Total</b>	<b>36.34</b>	<b>23.53</b>	<b>15.77</b>	<b>40.11</b>	<b>18.3</b>	<b>116.45</b>	<b>56.41</b>	<b>306.91</b>

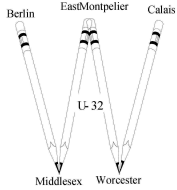


# Budget Estimates



Configuration	Baseline Budget	# of elem classes
Current configuration	38,446,499	39
Proposed 3 Elementary and 6th Grade at U-32	36,055,384	30.5
4 Elementary (Calais closure) and 6th at U-32	36,901,585	32
4 Elementary (Doty closure) and 6th at U-32	37,494,085	30.5

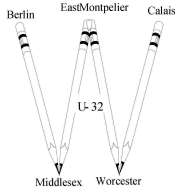
# FY26 with Current Configuration



Class Configuration	Pk	Pk/K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	3	0	5	3	2	4	0	4	2	5	5	1	5
# of students	12B 12B 4C 22E 6M 2W		17B 9C 17E 11M 9W	22B 10C 22E	22M 13W	13B 13B 14C 22E		14B 16E 17E 10M	20C 21W	14B 15B 16E 16E 22M	19B 14C 15E 16E 12M	16W	13B 14B 14C 20E 15M

**B=Berlin 11, C=Calais 6.5, E=East Montpelier 10.5, M=Middlesex 6.5, W=Worcester 4.5**

Total classrooms PK-6: 39



# FY26 5 PK-5 Elementary, 6-12 at U-32

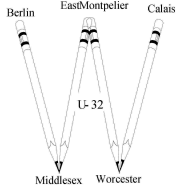
Class Configuration	Pk	Pk/K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	3	0	5	3	2	4	0	4	2	5	6	0	U-32
# of students	12B 12B 4C 22E 6M 2W		17B 9C 7W 17E 11M	22B 10C 22E	22M 13W	13B 13B 14C 22E		14B 16E 17E 10M	20C 21W	14B 15B 16E 16E 22M	19B 14C 15E 16E 12M 9W		85

**B=Berlin 9, C=Calais 5.5, E=East Montpelier 9.5, M=Middlesex 5.5, W=Worcester 4.5**

Total classrooms PK-6: 35



# FY26 Proposed Elementary Classroom Configuration (3 schools)



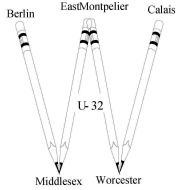
Class Configuration	Pk	Pk /K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	2.5	0	4	4	0	6	0	4	0	6	4	0	U-32
# of students	12B 12B 13E/C 13E/C 8M/W		17B 13E/C 13E/C 18M/W	22B 16E/C 16E/C 8M/W		13B 13B 18E/C 18E/C 12M/W 13M/W		14B 16E 17E 22M/W		14B 15B 16E 16E 16M/W 15M/W	19B 23E/C 22E/C 21M/W		85

**B=Berlin 9, E=East Montpelier 13, M=Middlesex 8.5**

Total classrooms PK-5: 30.5



# FY26 PK-5 Elementary (4 schools: Calais closed) 6-12 U-32



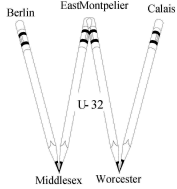
Class Configuration	Pk	Pk /K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	3	0	5	3	2	4	0	4	1	5	5	0	U-32
# of students	12B 12B 13E/C 13E/C 6M 2W		17B 13E/C 13E/C 11M 7W	22B 16E/C 16E/C	11W 22M	13B 13B 18E/C 18E/C		14B 16E/C 17E/C 10M	21W	14B 15B 16E/C 16E/C 22M	19B 22E/C 23E/C 12M 9W		85

B=Berlin 9, E/C=East Montpelier/Calais 13, M=Middlesex 5.5, W=Worcester 4.5

Total classrooms PK-5: 32



# FY26 PK-5 Elementary (4 schools: Calais closed) 7-12 U-32



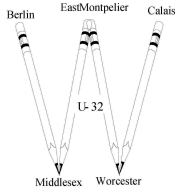
Class Configuration	PK	Pk /K	K	1	1/2	2	2/3	3	3/4	4	5	5/6	6
# of classes	3	0	5	3	2	4	0	4	1	5	4	1	5
# of students	12B 12B 13E/C 13E/C 6M 2W		17B 13E/C 13E/C 11M 7W	22B 16E/C 16E/C	22M 11W	13B 13B 18E/C 18E/C		14B 16E/C 17E/C 10M	21W	14B 15B 16E/C 16E/C 22M	19B 22E/C 23E/C 12M	16W	13B 14B 17E/C 17E/C 15M

**B=Berlin 11, E/C=East Montpelier/Calais 15, M=Middlesex 6.5, W=Worcester 4.5**

Total classrooms PK-5: 37



# FY26 PK-5 Elementary (4 schools: Doty closed) 6-12 U-32



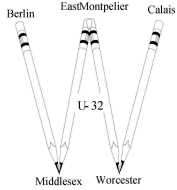
Class Configuration	Pk	Pk/ K	K	1	1/ 2	2	2/ 3	3	3/4	4	5	5/ 6	6
# of classes	2.5	0	4	4	0	6	0	3	1	5	5	0	U-32
# of students	12B 12B 4C 22E 8M/W		17B 9C 17E 18M/W	22B 10C 22E 8M/W		13B 13B 14C 22E 12M/W 13M/W		14B 22E 22M/W	20C	14B 15B 23E 16M/W 15M/W	19B 14C 16E 15E 21M/W		85

**B=Berlin 9, C=Calais 5.5, E=East Montpelier 7.5, M/W=Middlesex/Worcester 8.5**

Total classrooms PK-5: 30.5



# FY26 PK-5 Elementary (4 schools: Doty closed) 7-12 U-32



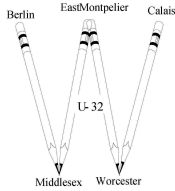
Class Configuration	PK	PK/ K	K	1	1/ 2	2	2/ 3	3	3/4	4	5	5/ 6	6
# of classes	2.5	0	4	4	0	5	0	4	0	6	5	0	5
# of students	12B 12B 4C 22E 8M/W		17B 9C 17E 18M/W	22B 10C 22E 8M/W		13B 13B 14C 22E 12M/W 13M/W		14B 22E 22M/W	20C	14B 15B 23E 16M/W 15M/W	19B 14C 16E 15E 21M/ W		13B 14B 14C 20E 22M/ W

B=Berlin 11, C=Calais 6.5, E=East Montpelier 8.5, M/W=Middlesex/Worcester 9.5

Total classrooms PK-5: 35.5

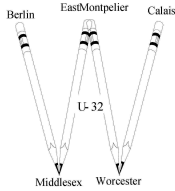


# Transportation



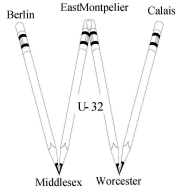
**First Student indicates that there may not be much room to reduce routes due to mileage traveled. However, bus routes can be revised to keep transportation times approximately the same. No cost savings can be expected immediately.**

## 6th Grade to U-32 Update



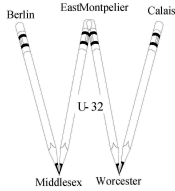
- **Moving the 6th grade will not require the hiring of more teachers at U-32.**
- **Teachers will need to get Middle Grade Endorsements in order to teach with the 6th grade at U-32.**
- **Placement of teachers will follow the collective bargaining agreement.**
- **Teachers can utilize their professional development funds to obtain an endorsement**

# PreK Numbers



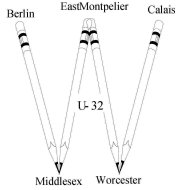
- PreK numbers continue to be in flux
- Enrollment becomes clearer later in the school year
- PK3 and PK4 estimates are based on this year's PK3 numbers

# Before and After School Programming



- We were not able to model costs
- Depends on the final configuration
- Biggest hurdle will be staffing (our current Community Connections programs have difficulty staffing)

# Final Thoughts



- **With no changes in configuration our resources will be stretched thin and staffing will be underutilized**
- **More students in a building allow for more diversity and opportunities for students to learn in diverse groupings**
- **All our schools create environments where students are cared for and provided a great educational experience**

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
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 1,501,130		3.60%
Benefits		\$ 1,273,950		3.06%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 2,775,080</b>	<b>\$ 31,827,449</b>	<b>6.66%</b>
<b>NONSALARY ITEMS</b>				
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 997,168</b>	<b>\$ 13,607,163</b>	<b>2.39%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 3,772,248</b>	<b>\$ 45,434,612</b>	<b>9.05%</b>
<b>REVENUE CHANGES</b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (493,907)</b>	<b>\$ 6,988,113</b>	<b>-6.60%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 4,266,155</b>	<b>\$ 38,446,499</b>	<b>12.48%</b>

**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  
 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
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 52,250		0.13%
Benefits		\$ 652,952		1.57%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 705,202</b>	<b>\$ 29,757,571</b>	<b>1.69%</b>
<b>NONSALARY ITEMS</b>				
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 675,931</b>	<b>\$ 13,285,926</b>	<b>1.62%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 1,381,133</b>	<b>\$ 43,043,497</b>	<b>3.32%</b>
<b>REVENUE CHANGES</b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (493,907)</b>	<b>\$ 6,988,113</b>	<b>-6.60%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 1,875,040</b>	<b>\$ 36,055,384</b>	<b>5.49%</b>

**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  
 COMPARATIVE SUMMARY  
 FY 2024 - 2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET  
 FOUR PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32) - CALAIS CLOSES

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 568,811		1.37%
Benefits		\$ 878,066		2.11%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 1,446,877</b>	<b>\$ 30,499,246</b>	<b>3.47%</b>
<b>NONSALARY ITEMS</b>				
Estimated Inflationary Costs		\$ 329,008		0.79%
Tuition to Other School Districts (Tech Centers)		\$ 7,950		0.02%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 272,909		0.66%
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 780,457</b>	<b>\$ 13,390,452</b>	<b>1.87%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 2,227,334</b>	<b>\$ 43,889,698</b>	<b>5.35%</b>
<b>REVENUE CHANGES</b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (493,907)</b>	<b>\$ 6,988,113</b>	<b>-6.60%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 2,721,241</b>	<b>\$ 36,901,585</b>	<b>7.96%</b>

**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 \$1,695,831.03.

**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  
 COMPARATIVE SUMMARY  
 FY 2024 - 2025 BUDGET vs. FY 2025-2026 BASELINE BUDGET  
 FOUR PRE-K TO 5TH GRADE / ONE 6 - 12 (U-32) - DOTY CLOSÉS

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 943,577		2.26%
Benefits		\$ 1,033,325		2.48%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 1,976,902</b>	<b>\$ 31,029,271</b>	<b>4.75%</b>
<b>NONSALARY ITEMS</b>				
Estimated Inflationary Costs		\$ 387,583		0.93%
Tuition to Other School Districts (Tech Centers)		\$ 7,950		0.02%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 276,809		0.66%
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%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 842,932</b>	<b>\$ 13,452,927</b>	<b>2.02%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 2,819,834</b>	<b>\$ 44,482,198</b>	<b>6.77%</b>
<b>REVENUE CHANGES</b>				
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (493,907)</b>	<b>\$ 6,988,113</b>	<b>-6.60%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 3,313,741</b>	<b>\$ 37,494,085</b>	<b>9.69%</b>

**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 \$2,288,331.

**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 BASELINE BUDGET

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>						
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)	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 28,821,017</b>	<b>\$ 31,699,134</b>	<b>\$ 34,180,342</b>	<b>\$ 38,446,499</b>	<b>\$ 4,266,156</b>	
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 45,434,613</b>	<b>\$ 4,257,540</b>	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
<b>TOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,662,364</b>	<b>\$ 45,434,613</b>	<b>\$ 3,772,249</b>	<b>9.05%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
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	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 14,729,045</b>	<b>\$ 1,404,087</b>	<b>10.54%</b>
<b>PRESCHOOL PROGRAM</b>						
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	\$ -	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 669,962</b>	<b>\$ 688,328</b>	<b>\$ 716,497</b>	<b>\$ 745,362</b>	<b>\$ 28,865</b>	<b>4.03%</b>
<b>GUIDANCE SERVICES</b>						
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	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,738,956</b>	<b>\$ 213,091</b>	<b>13.97%</b>
<b>HEALTH SERVICES</b>						
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	\$ -	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 802,757</b>	<b>\$ 35,521</b>	<b>4.63%</b>
<b>CURRICULUM SERVICES</b>						
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	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 263,976</b>	<b>\$ (703)</b>	<b>-0.27%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 117,300</b>	<b>\$ 24,900</b>	<b>26.95%</b>

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)
<b>LIBRARY SERVICES</b>						
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	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 563,945</b>	<b>\$ (20,639)</b>	<b>-3.53%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
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	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 2,030,643</b>	<b>\$ 264,799</b>	<b>15.00%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 355,870</b>	<b>\$ 85,642</b>	<b>31.69%</b>
<b>SUPERINTENDENT SERVICES</b>						
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 861,540</b>	<b>\$ 38,672</b>	<b>4.70%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
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	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,613,909</b>	<b>\$ 250,701</b>	<b>10.61%</b>
<b>FISCAL SERVICES</b>						
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)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 657,460</b>	<b>\$ 711,665</b>	<b>\$ 732,077</b>	<b>\$ 747,381</b>	<b>\$ 15,304</b>	<b>2.09%</b>
<b>OPERATION AND MAINT.PLANT</b>						
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	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 3,064,115</b>	<b>\$ 3,513,733</b>	<b>\$ 3,849,185</b>	<b>\$ 4,378,094</b>	<b>\$ 528,909</b>	<b>13.74%</b>
<b>STUDENT TRANSPORTATION SV</b>						
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	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,630,804</b>	<b>\$ 1,669,227</b>	<b>\$ 1,625,506</b>	<b>\$ 1,886,301</b>	<b>\$ 260,709</b>	<b>16.04%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,200	\$ 17,700	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 50,251</b>	<b>\$ 62,810</b>	<b>\$ 61,500</b>	<b>\$ 79,200</b>	<b>\$ 17,700</b>	<b>28.78%</b>
<b>DEBT SERVICE</b>						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,102,311</b>	<b>\$ 989,584</b>	<b>\$ 999,180</b>	<b>\$ 976,217</b>	<b>\$ (22,963)</b>	<b>-2.30%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FUND TRANSFER OUT</b>						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 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	\$ -	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 1,029,115</b>	<b>\$ 1,001,605</b>	<b>\$ 1,120,657</b>	<b>\$ 1,258,314</b>	<b>\$ 137,657</b>	<b>12.28%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
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	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,784,101</b>	<b>\$ 7,382,945</b>	<b>\$ 9,319,270</b>	<b>\$ 9,641,634</b>	<b>\$ 536,826</b>	<b>5.76%</b>
<b>SPED ADMINISTRATION</b>						
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	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 417,024</b>	<b>\$ 457,068</b>	<b>\$ 452,759</b>	<b>\$ 482,886</b>	<b>\$ 30,127</b>	<b>6.65%</b>

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

<u>DESCRIPTION</u>	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 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	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 81,498</b>	<b>\$ 88,869</b>	<b>\$ 93,669</b>	<b>\$ 101,907</b>	<b>\$ 8,238</b>	<b>8.79%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 763,160</b>	<b>\$ 833,051</b>	<b>\$ 910,194</b>	<b>\$ 1,059,375</b>	<b>\$ 149,181</b>	<b>16.39%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 35,512,999</b>	<b>\$ 38,034,754</b>	<b>\$ 41,662,364</b>	<b>\$ 45,434,612</b>	<b>\$ 3,772,248</b>	<b>9.05%</b>

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)
<b>REVENUES</b>						
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)	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 28,821,017</b>	<b>\$ 31,699,134</b>	<b>\$ 34,180,342</b>	<b>\$ 36,055,384</b>	<b>\$ 1,875,041</b>	
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 43,043,498</b>	<b>\$ 1,866,425</b>	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
<b>TOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,662,364</b>	<b>\$ 43,043,498</b>	<b>\$ 1,381,134</b>	<b>3.32%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
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	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 13,650,593</b>	<b>\$ 325,635</b>	<b>2.44%</b>
<b>PRESCHOOL PROGRAM</b>						
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	\$ -	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 669,962</b>	<b>\$ 688,328</b>	<b>\$ 716,497</b>	<b>\$ 712,415</b>	<b>\$ (4,082)</b>	<b>-0.57%</b>
<b>GUIDANCE SERVICES</b>						
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	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,639,064</b>	<b>\$ 113,199</b>	<b>7.42%</b>
<b>HEALTH SERVICES</b>						
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	\$ -	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 586,660</b>	<b>\$ (180,576)</b>	<b>-23.54%</b>
<b>CURRICULUM SERVICES</b>						
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	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 263,976</b>	<b>\$ (703)</b>	<b>-0.27%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 117,300</b>	<b>\$ 24,900</b>	<b>26.95%</b>

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)
<b>LIBRARY SERVICES</b>						
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	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 531,626</b>	<b>\$ (52,958)</b>	<b>-9.06%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
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	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 1,965,075</b>	<b>\$ 199,231</b>	<b>11.28%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 31,515	\$ (665)	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 2,728	\$ (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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 354,743</b>	<b>\$ 84,515</b>	<b>31.28%</b>
<b>SUPERINTENDENT SERVICES</b>						
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 861,540</b>	<b>\$ 38,672</b>	<b>4.70%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
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	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,240,130</b>	<b>\$ (123,078)</b>	<b>-5.21%</b>
<b>FISCAL SERVICES</b>						
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)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 657,460</b>	<b>\$ 711,665</b>	<b>\$ 732,077</b>	<b>\$ 747,381</b>	<b>\$ 15,304</b>	<b>2.09%</b>
<b>OPERATION AND MAINT.PLANT</b>						
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	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 3,064,115</b>	<b>\$ 3,513,733</b>	<b>\$ 3,849,185</b>	<b>\$ 3,982,085</b>	<b>\$ 132,900</b>	<b>3.45%</b>
<b>STUDENT TRANSPORTATION SV</b>						
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	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,630,804</b>	<b>\$ 1,669,227</b>	<b>\$ 1,625,506</b>	<b>\$ 1,886,301</b>	<b>\$ 260,709</b>	<b>16.04%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 72,100	\$ 10,600	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 50,251</b>	<b>\$ 62,810</b>	<b>\$ 61,500</b>	<b>\$ 72,100</b>	<b>\$ 10,600</b>	<b>17.24%</b>
<b>DEBT SERVICE</b>						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 1,102,311</b>	<b>\$ 989,584</b>	<b>\$ 999,180</b>	<b>\$ 976,217</b>	<b>\$ (22,963)</b>	<b>-2.30%</b>
<b>REFUND PRIOR YEAR</b>						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FUND TRANSFER OUT</b>						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 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	\$ -	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 1,029,115</b>	<b>\$ 1,001,605</b>	<b>\$ 1,120,657</b>	<b>\$ 1,208,602</b>	<b>\$ 87,945</b>	<b>7.85%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
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	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 6,784,101</b>	<b>\$ 7,382,945</b>	<b>\$ 9,319,270</b>	<b>\$ 9,603,521</b>	<b>\$ 498,713</b>	<b>5.35%</b>
<b>SPED ADMINISTRATION</b>						
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	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 417,024</b>	<b>\$ 457,068</b>	<b>\$ 452,759</b>	<b>\$ 482,886</b>	<b>\$ 30,127</b>	<b>6.65%</b>



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)
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 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	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 81,498</b>	<b>\$ 88,869</b>	<b>\$ 93,669</b>	<b>\$ 101,907</b>	<b>\$ 8,238</b>	<b>8.79%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 763,160</b>	<b>\$ 833,051</b>	<b>\$ 910,194</b>	<b>\$ 1,059,375</b>	<b>\$ 149,181</b>	<b>16.39%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 35,512,999</b>	<b>\$ 38,034,754</b>	<b>\$ 41,662,364</b>	<b>\$ 43,043,497</b>	<b>\$ 1,381,133</b>	<b>3.32%</b>

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>						
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)	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 28,821,017</b>	<b>\$ 31,699,134</b>	<b>\$ 34,180,342</b>	<b>\$ 36,901,584</b>	<b>\$ 2,721,241</b>	
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 43,889,698</b>	<b>\$ 2,712,625</b>	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
<b>TOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,662,364</b>	<b>\$ 43,889,698</b>	<b>\$ 2,227,334</b>	<b>5.35%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,102,690	\$ 180,427	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,376,479	\$ 439,626	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 105,025	\$ (662)	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 208,250	\$ 88,450	
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	\$ 17,700	\$ 1,150	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 277,650	\$ (1,100)	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 75,350	\$ 8,700	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 16,500	\$ (19,300)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 26,100	\$ 14,800	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 14,044,999</b>	<b>\$ 720,041</b>	<b>5.40%</b>
<b>PRESCHOOL PROGRAM</b>						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 317,807	\$ (47,592)	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 127,759	\$ (15,154)	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 10,498	\$ (1,991)	
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	\$ -	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 669,962</b>	<b>\$ 688,328</b>	<b>\$ 716,497</b>	<b>\$ 647,408</b>	<b>\$ (69,089)</b>	<b>-9.64%</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,198,942	\$ 165,222	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 445,582	\$ 7,333	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 9,407	\$ 661	
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	\$ 33,000	\$ 2,950	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,850	\$ 550	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 650	\$ 650	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,708,831</b>	<b>\$ 182,966</b>	<b>11.99%</b>
<b>HEALTH SERVICES</b>						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 439,436	\$ (70,496)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 231,810	\$ (2,826)	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 6,092	\$ 2,024	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,250	\$ (200)	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 14,950	\$ (450)	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ -	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 695,288</b>	<b>\$ (71,948)</b>	<b>-9.38%</b>
<b>CURRICULUM SERVICES</b>						
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	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 263,976</b>	<b>\$ (703)</b>	<b>-0.27%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 117,300</b>	<b>\$ 24,900</b>	<b>26.95%</b>
<b>LIBRARY SERVICES</b>						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 351,515	\$ (26,439)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 116,509	\$ (13,326)	
TUITION REIMBURSEMENT	\$ 1,684	\$ -	\$ 2,645	\$ 3,163	\$ 518	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 3,050	\$ 1,600	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 350	\$ -	

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>LIBRARY SERVICES</b>						
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 23,800	\$ 10,550	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 53,500	\$ 400	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,050	\$ 50	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 557,937</b>	<b>\$ (26,647)</b>	<b>-4.56%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 472,009	\$ (351)	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 102,354	\$ 27,627	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 12,561	\$ 1,374	
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	\$ 123,000	\$ (10,300)	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 7,000	\$ -	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 53,400	\$ 7,800	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 468,750	\$ 68,750	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 409,750	\$ 79,750	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 1,961,524</b>	<b>\$ 195,680</b>	<b>11.08%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 31,515	\$ (665)	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 2,728	\$ (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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 354,743</b>	<b>\$ 84,515</b>	<b>31.28%</b>
<b>SUPERINTENDENT SERVICES</b>						
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 861,540</b>	<b>\$ 38,672</b>	<b>4.70%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,631,413	\$ (38,653)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 619,801	\$ 74,375	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 40,376	\$ (1,790)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 24,750	\$ 10,750	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 16,450	\$ (2,300)	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 4,650	\$ (150)	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 58,950	\$ 3,650	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 14,050	\$ 1,350	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,410,440</b>	<b>\$ 47,232</b>	<b>2.00%</b>
<b>FISCAL SERVICES</b>						
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	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 657,460</b>	<b>\$ 711,665</b>	<b>\$ 732,077</b>	<b>\$ 747,381</b>	<b>\$ 15,304</b>	<b>2.09%</b>
<b>OPERATION AND MAINT.PLANT</b>						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,687,240	\$ 42,160	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 713,020	\$ 101,515	
UTILITY SERVICES	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,750	\$ 1,300	
CLEANING SERVICES	\$ 84,664	\$ 79,696	\$ 104,650	\$ 115,700	\$ 11,050	
REPAIR AND MAINTENANCE & RENTALS	\$ 314,732	\$ 383,244	\$ 365,800	\$ 393,900	\$ 28,100	
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	\$ 254,325	\$ 46,425	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 398,025	\$ 32,725	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 189,900	\$ (4,600)	

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>OTHER ENERGY-WOOD CHIPS / WOOD PELLETS</b>	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,510	\$ 6,960	
<b>EQUIPMENT</b>	\$ 127,708	\$ 108,745	\$ 147,250	\$ 150,750	\$ 3,500	
<b>DUES AND FEES</b>	\$ 90	\$ 1,478	\$ 100	\$ 1,700	\$ 1,600	
<b>TOTAL OPER. AND MAINT.PLANT</b>	\$ 3,064,115	\$ 3,513,733	\$ 3,849,185	\$ 4,125,820	\$ 276,635	7.19%
<b>STUDENT TRANSPORTATION SV</b>						
<b>SALARIES</b>	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
<b>BENEFITS</b>	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,638	\$ (142)	
<b>STUDENT TRANSPORTATION SV</b>	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	16.04%
<b>TOTAL STUDENT TRANSPORTATION SV</b>	\$ 1,630,804	\$ 1,669,227	\$ 1,625,506	\$ 1,886,301	\$ 260,709	16.04%
<b>STUDENT TRANS-OTHER</b>						
<b>STUDENT TRANS-FIELD TRIPS</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 73,700	\$ 12,200	19.84%
<b>TOTAL STUDENT TRANS-OTHER</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 73,700	\$ 12,200	19.84%
<b>DEBT SERVICE</b>						
<b>REDEMPTION OF PRINCIPAL</b>	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
<b>INTEREST LONG TERM DEBT</b>	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
<b>TOTAL DEBT SERVICE</b>	\$ 1,102,311	\$ 989,584	\$ 999,180	\$ 976,217	\$ (22,963)	-2.30%
<b>REFUND PRIOR YEAR</b>						
<b>REFUND PRIOR YEAR TUITION</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>FUND TRANSFER OUT</b>						
<b>FUND TRANSFER-CAPITAL</b>	\$ 880,000	\$ 901,234	\$ 923,252	\$ 998,252	\$ 75,000	
<b>FUND TRANSFER-FOOD SERVICE</b>	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,350	\$ 12,945	
<b>FUND TRANSFER-COMMUNITY CONNECTIONS</b>	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 1,208,602	\$ 87,945	7.85%
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
<b>SALARIES - SUPPORT</b>	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,851,284	\$ 173,190	
<b>MISCELLANEOUS BENEFITS - SUPPORT</b>	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,416,719	\$ 238,753	
<b>SPECIAL EDUCATION SHARED SERVICES</b>	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,503,433	\$ (383,201)	
<b>ZENITH PROGRAM</b>	\$ 81,617	\$ 85,691	\$ 165,326	\$ 173,191	\$ 7,865	
<b>STATE PLACED STUDENT COSTS</b>	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,600	\$ 42,250	
<b>SUMMER PROGRAM</b>	\$ -	\$ 99,066	\$ 93,713	\$ 116,891	\$ 23,178	
<b>PSYCHOLOGICAL SERVICES</b>	\$ 3,500	\$ 154,543	\$ 177,547	\$ 193,510	\$ 15,963	
<b>SLP SERVICES</b>	\$ -	\$ 577,457	\$ 753,978	\$ 808,020	\$ 54,042	
<b>OT SERVICES</b>	\$ 398	\$ 35,095	\$ 750	\$ 37,292	\$ 36,542	
<b>PT SERVICES</b>	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
<b>TRANSPORTATION (NOT SUMMER)</b>	\$ 134	\$ 138,555	\$ 4,450	\$ 169,600	\$ 165,150	
<b>EEE PROGRAM</b>	\$ 5,390	\$ 23,074	\$ 6,000	\$ 103,182	\$ 97,182	
<b>STATE PLACED 504 STUDENTS</b>	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	\$ 6,784,101	\$ 7,382,945	\$ 9,319,270	\$ 9,603,522	\$ 498,714	5.35%
<b>SPED ADMINISTRATION</b>						
<b>SALARIES</b>	\$ 306,313	\$ 325,623	\$ 318,897	\$ 336,094	\$ 17,197	
<b>MISCELLANEOUS BENEFITS</b>	\$ 88,042	\$ 100,210	\$ 101,110	\$ 90,035	\$ (11,075)	
<b>TUITION &amp; PD</b>	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,057	\$ 23,805	
<b>INSURANCE</b>	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	
<b>COMMUNICATIONS</b>	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	
<b>ADVERTISING</b>	\$ 674	\$ 533	\$ 750	\$ 750	\$ -	
<b>TRAVEL</b>	\$ 1,208	\$ 859	\$ 2,450	\$ 2,450	\$ -	
<b>SUPPLIES</b>	\$ -	\$ 116	\$ 4,450	\$ 4,500	\$ 50	
<b>SUPPLIES-SOFTWARE</b>	\$ 5,214	\$ 5,640	\$ 6,000	\$ 6,150	\$ 150	
<b>DUES AND FEES</b>	\$ 3,275	\$ 1,651	\$ 3,550	\$ 3,550	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	\$ 417,024	\$ 457,068	\$ 452,759	\$ 482,886	\$ 30,127	6.65%
<b>ENGLISH LANGUAGE LEARNER</b>						
<b>SALARIES</b>	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
<b>MISCELLANEOUS BENEFITS</b>	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 2,709	
<b>TUITION REIMBURSEMENT</b>	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
<b>PURCHASED PROF &amp; TECHNICAL SERVICES</b>	\$ -	\$ 2,500	\$ -	\$ 2,750	\$ 2,750	
<b>TRAVEL</b>	\$ 1,965	\$ 976	\$ 1,250	\$ 1,250	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	\$ 81,498	\$ 88,869	\$ 93,669	\$ 101,907	\$ 8,238	8.79%
<b>CO-CURRICULAR ACTIVITIES</b>						
<b>MISCELLANEOUS EXPENSES</b>	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	16.39%
<b>TOTAL COCURRICULAR ACTIVITIES</b>	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	16.39%
<b>TOTAL EXPENSES</b>	\$ 35,512,999	\$ 38,034,754	\$ 41,662,364	\$ 43,889,697	\$ 2,227,333	5.35%

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>						
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)	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 28,821,017</b>	<b>\$ 31,699,134</b>	<b>\$ 34,180,342</b>	<b>\$ 37,494,084</b>	<b>\$ 3,313,741</b>	
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	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 44,482,198</b>	<b>\$ 3,305,125</b>	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
<b>TOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,662,364</b>	<b>\$ 44,482,198</b>	<b>\$ 2,819,834</b>	<b>6.77%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,255,296	\$ 333,033	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,459,863	\$ 523,010	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 112,449	\$ 6,762	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 212,250	\$ 92,450	
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	\$ 18,750	\$ 2,200	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 287,550	\$ 8,800	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 75,900	\$ 9,250	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 15,350	\$ (20,450)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 28,200	\$ 16,900	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 14,304,863</b>	<b>\$ 979,905</b>	<b>7.35%</b>
<b>PRESCHOOL PROGRAM</b>						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 442,647	\$ 77,248	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 140,237	\$ (2,676)	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 14,780	\$ 2,291	
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	\$ -	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 669,962</b>	<b>\$ 688,328</b>	<b>\$ 716,497</b>	<b>\$ 810,408</b>	<b>\$ 93,911</b>	<b>13.11%</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,129,393	\$ 95,673	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 475,042	\$ 36,793	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 10,048	\$ 1,302	
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	\$ 33,000	\$ 2,950	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,600	\$ 300	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 650	\$ 650	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,669,133</b>	<b>\$ 143,268</b>	<b>9.39%</b>
<b>HEALTH SERVICES</b>						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 467,322	\$ (42,610)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 202,723	\$ (31,913)	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 6,306	\$ 2,238	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,450	\$ -	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 14,450	\$ (950)	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 1,750	\$ -	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 694,001</b>	<b>\$ (73,235)</b>	<b>-9.55%</b>
<b>CURRICULUM SERVICES</b>						
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	\$ -	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 263,976</b>	<b>\$ (703)</b>	<b>-0.27%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,300	\$ 24,900	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 117,300</b>	<b>\$ 24,900</b>	<b>26.95%</b>
<b>LIBRARY SERVICES</b>						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 332,942	\$ (45,012)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 114,276	\$ (15,559)	
TUITION REIMBURSEMENT	\$ 1,684	\$ -	\$ 2,645	\$ 3,163	\$ 518	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 3,050	\$ 1,600	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 350	\$ -	

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>LIBRARY SERVICES</b>						
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 23,950	\$ 10,700	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 53,800	\$ 700	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,050	\$ 50	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 537,581</b>	<b>\$ (47,003)</b>	<b>-8.04%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 519,172	\$ 46,812	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 121,977	\$ 47,250	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 13,842	\$ 2,655	
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	\$ 127,550	\$ (5,750)	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 7,000	\$ -	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 53,400	\$ 7,800	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 468,750	\$ 68,750	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 409,750	\$ 79,750	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 2,034,141</b>	<b>\$ 268,297</b>	<b>15.19%</b>
<b>BOARD OF EDUCATION SVCS.</b>						
SALARIES	\$ 27,000	\$ 25,776	\$ 32,180	\$ 31,515	\$ (665)	
MISCELLANEOUS BENEFITS	\$ 2,817	\$ 2,476	\$ 3,048	\$ 2,728	\$ (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	\$ -	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 354,743</b>	<b>\$ 84,515</b>	<b>31.28%</b>
<b>SUPERINTENDENT SERVICES</b>						
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	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 861,540</b>	<b>\$ 38,672</b>	<b>4.70%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,656,024	\$ (14,042)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 600,954	\$ 55,528	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 41,444	\$ (722)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 25,250	\$ 11,250	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 18,200	\$ (550)	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 5,750	\$ 950	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 59,200	\$ 3,900	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 14,300	\$ 1,600	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,421,122</b>	<b>\$ 57,914</b>	<b>2.45%</b>
<b>FISCAL SERVICES</b>						
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	\$ -	
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 657,460</b>	<b>\$ 711,665</b>	<b>\$ 732,077</b>	<b>\$ 747,381</b>	<b>\$ 15,304</b>	<b>2.09%</b>
<b>OPERATION AND MAINT.PLANT</b>						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,773,078	\$ 127,998	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 721,690	\$ 110,185	
UTILITY SERVICES	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,375	\$ 925	
CLEANING SERVICES	\$ 84,664	\$ 79,696	\$ 104,650	\$ 116,675	\$ 12,025	
REPAIR AND MAINTENANCE & RENTALS	\$ 314,732	\$ 383,244	\$ 365,800	\$ 406,200	\$ 40,400	
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	\$ 254,575	\$ 46,675	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 401,875	\$ 36,575	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 181,125	\$ (13,375)	

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

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	BASELINE BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>OTHER ENERGY-WOOD CHIPS / WOOD PELLETS</b>	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,510	\$ 6,960	
<b>EQUIPMENT</b>	\$ 127,708	\$ 108,745	\$ 147,250	\$ 156,650	\$ 9,400	
<b>DUES AND FEES</b>	\$ 90	\$ 1,478	\$ 100	\$ 1,800	\$ 1,700	
<b>TOTAL OPER. AND MAINT.PLANT</b>	\$ 3,064,115	\$ 3,513,733	\$ 3,849,185	\$ 4,232,753	\$ 383,568	9.96%
<b>STUDENT TRANSPORTATION SV</b>						
<b>SALARIES</b>	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
<b>BENEFITS</b>	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,638	\$ (142)	
<b>STUDENT TRANSPORTATION SV</b>	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	\$ 1,630,804	\$ 1,669,227	\$ 1,625,506	\$ 1,886,301	\$ 260,709	16.04%
<b>STUDENT TRANS-OTHER</b>						
<b>STUDENT TRANS-FIELD TRIPS</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 77,600	\$ 16,100	
<b>TOTAL STUDENT TRANS-OTHER</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 77,600	\$ 16,100	26.18%
<b>DEBT SERVICE</b>						
<b>REDEMPTION OF PRINCIPAL</b>	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
<b>INTEREST LONG TERM DEBT</b>	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
<b>TOTAL DEBT SERVICE</b>	\$ 1,102,311	\$ 989,584	\$ 999,180	\$ 976,217	\$ (22,963)	-2.30%
<b>REFUND PRIOR YEAR</b>						
<b>REFUND PRIOR YEAR TUITION</b>	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
<b>FUND TRANSFER OUT</b>						
<b>FUND TRANSFER-CAPITAL</b>	\$ 880,000	\$ 901,234	\$ 923,252	\$ 998,252	\$ 75,000	
<b>FUND TRANSFER-FOOD SERVICE</b>	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,350	\$ 12,945	
<b>FUND TRANSFER-COMMUNITY CONNECTIONS</b>	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 1,208,602	\$ 87,945	7.85%
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
<b>SALARIES - SUPPORT</b>	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,851,228	\$ 173,134	
<b>MISCELLANEOUS BENEFITS - SUPPORT</b>	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,453,620	\$ 275,654	
<b>SPECIAL EDUCATION SHARED SERVICES</b>	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,503,433	\$ (383,201)	
<b>ZENITH PROGRAM</b>	\$ 81,617	\$ 85,691	\$ 165,326	\$ 173,191	\$ 7,865	
<b>STATE PLACED STUDENT COSTS</b>	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,600	\$ 42,250	
<b>SUMMER PROGRAM</b>	\$ -	\$ 99,066	\$ 93,713	\$ 116,891	\$ 23,178	
<b>PSYCHOLOGICAL SERVICES</b>	\$ 3,500	\$ 154,543	\$ 177,547	\$ 193,510	\$ 15,963	
<b>SLP SERVICES</b>	\$ -	\$ 577,457	\$ 753,978	\$ 808,020	\$ 54,042	
<b>OT SERVICES</b>	\$ 398	\$ 35,095	\$ 750	\$ 37,292	\$ 36,542	
<b>PT SERVICES</b>	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
<b>TRANSPORTATION (NOT SUMMER)</b>	\$ 134	\$ 138,555	\$ 4,450	\$ 169,600	\$ 165,150	
<b>EEE PROGRAM</b>	\$ 5,390	\$ 23,074	\$ 6,000	\$ 103,182	\$ 97,182	
<b>STATE PLACED 504 STUDENTS</b>	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	\$ 6,784,101	\$ 7,382,945	\$ 9,319,270	\$ 9,640,367	\$ 535,559	5.75%
<b>SPED ADMINISTRATION</b>						
<b>SALARIES</b>	\$ 306,313	\$ 325,623	\$ 318,897	\$ 336,094	\$ 17,197	
<b>MISCELLANEOUS BENEFITS</b>	\$ 88,042	\$ 100,210	\$ 101,110	\$ 90,035	\$ (11,075)	
<b>TUITION &amp; PD</b>	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,057	\$ 23,805	
<b>INSURANCE</b>	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	
<b>COMMUNICATIONS</b>	\$ -	\$ -	\$ 4,800	\$ 4,800	\$ -	
<b>ADVERTISING</b>	\$ 674	\$ 533	\$ 750	\$ 750	\$ -	
<b>TRAVEL</b>	\$ 1,208	\$ 859	\$ 2,450	\$ 2,450	\$ -	
<b>SUPPLIES</b>	\$ -	\$ 116	\$ 4,450	\$ 4,500	\$ 50	
<b>SUPPLIES-SOFTWARE</b>	\$ 5,214	\$ 5,640	\$ 6,000	\$ 6,150	\$ 150	
<b>DUES AND FEES</b>	\$ 3,275	\$ 1,651	\$ 3,550	\$ 3,550	\$ -	
<b>TOTAL SPED ADMINISTRATION</b>	\$ 417,024	\$ 457,068	\$ 452,759	\$ 482,886	\$ 30,127	6.65%
<b>ENGLISH LANGUAGE LEARNER</b>						
<b>SALARIES</b>	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
<b>MISCELLANEOUS BENEFITS</b>	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,706	\$ 2,709	
<b>TUITION REIMBURSEMENT</b>	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
<b>PURCHASED PROF &amp; TECHNICAL SERVICES</b>	\$ -	\$ 2,500	\$ -	\$ 2,750	\$ 2,750	
<b>TRAVEL</b>	\$ 1,965	\$ 976	\$ 1,250	\$ 1,250	\$ -	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	\$ 81,498	\$ 88,869	\$ 93,669	\$ 101,907	\$ 8,238	8.79%
<b>CO-CURRICULAR ACTIVITIES</b>						
<b>MISCELLANEOUS EXPENSES</b>	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,059,375	\$ 149,181	16.39%
<b>TOTAL EXPENSES</b>	\$ 35,512,999	\$ 38,034,754	\$ 41,662,364	\$ 44,482,197	\$ 2,819,833	6.77%