

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.