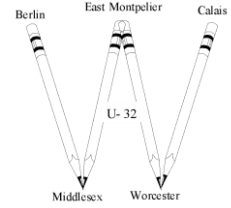


# Washington Central Unified Union School District

*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

Steven Dellinger-Pate  
 Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Steven Dellinger-Pate, Superintendent**  
**Susanne Gann, WCUUSD Business Administrator**  
**RE: Long-term Weighted Average Daily Membership Information**  
**DATE: November 15, 2024**

**LTW ADM Breakdown:** Long Term Weighted Average Daily Membership, also known as LTW ADM, is a state-wide formula for adding weights to students using factors including grade level, poverty, English Language Learners (ELL), population density (sparsity) and small schools applied to the District’s two-year average ADM.

The Vermont Agency of Education has published a helpful document, which details the steps to calculate long term weighted average daily membership (LTW ADM) for a supervisory union/supervisory district (SU/SD), including data sources. This document can be found on the [AOE website](#).

<b>Weighting Factor</b>	<b>Weight per pupil</b>
Grade Level	Subtracts .54 for prek Adds .36 for grades 6 – 8 Adds .39 for grades 9 – 12
Economic disadvantage - 471 students currently identified district-wide	Adds 1.03 for each student identified as 185% of the Federal Poverty Level (FPL). FPL Counts are reported by the district to the AOE using the household income form, Medicaid direct certification, and the National School Lunch Program form.
ELL - 10 students currently identified district-wide	Adds 2.49 for each student identified as English Language Learners
Sparsity - all WCUUSD pupils fall in population density $36 \leq \text{pop}/\text{mi}^2 < 55$	Adds .15/pupil for population density $< 36 \text{ pop}/\text{mi}^2$ <b>Adds .12 for population density <math>36 \leq \text{pop}/\text{mi}^2 &lt; 55</math></b> Adds .07 for population density $55 \leq \text{pop}/\text{mi}^2 < 100$
Small Schools - all WCUUSD schools except U-32 receive a factor for this	Adds .21/pupil for enrollment $< 100$ (Calais and Doty) Ads .07/pupil for $100 \leq \text{enrollment} < 250$ (Berlin, East Montpelier, and Rumney)

**Use of LTW ADM:** It is assumed by the State and backed by experience that it is more expensive to educate a student who falls into one of the above categories. For this reason, LTW ADM is used to calculate spending per pupil, which is what each District's tax rate is based upon. LTW ADM is also used to determine the excess spending threshold for each district. The excess spending threshold is \$16,108.20 per LTW ADM, which means that the district is taxed twice for every dollar over the threshold. In developing this year's budget, the LTW ADM was used to determine the amount of funding allocated to each school.

# Washington Central Unified Union School District

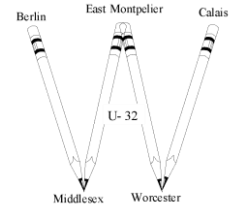
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Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Steven Dellinger-Pate, Superintendent**  
**Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 26 General Fund Budget Draft #1**  
**DATE: November 15, 2024**

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**Review:** At the September 18<sup>th</sup> meeting, the Board participated in a budget training to review the budget process, Vermont education finance and reviewed an initial baseline estimate of the Local Education Spending for FY 2025-26, which was expected to increase 12.48% to \$38,446,499. The Board held a [Community Input Session](#) on November 6<sup>th</sup> to:

1. review the District's mission, core beliefs and goals of the strategic plan to fully understand what the budget needs to support.
2. outline the frameworks that guide the budget development including class size, Education Quality Standards (EQS) and Multi-layer Systems of Supports (MLSS).
3. provide the community with an opportunity to learn and to give input on the budget, and what to consider as it is developed.

**Board Parameters:** The principles that guide our budget decisions are outlined in the Board Parameters.

- Remain under the per pupil spending threshold
- Continue to offer and further develop the Multi-Layer System of Supports
- Consider configuration changes that support our criteria
- Frame budget decisions around meeting goals of the [Strategic Plan](#) and adhering to our [Core Beliefs](#)
- Frame programmatic decisions around Education Quality Standards and Equitable Distribution of Resources.
- Support accelerated growth for students from historically marginalized identities
- Budget towards long term financial sustainability of our district

**FY 2025-26 Spending Allocation Factors:** The Leadership Team has worked collaboratively over the past several weeks to build the FY 2025-26 budget considering the

Board Parameters and spending allocations based upon estimated LTW ADM by school. The Leadership Team developed the budget by identifying the necessary staffing at each building to meet student needs for core instruction and any additional supports or enrichment.

- The estimated LTW ADM for the District for the FY 26 budget is 2,274.10. This is a reduction from earlier estimates of 2,355.11, and is likely to continue to change as the District finalizes the ADM count for this fall.
- 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 excess spending threshold is \$36,631,658, which is a 7.17% increase in the local education spending.
- The average cost of a teacher for FY 26, salary and benefits, is \$111,900.
- Districtwide Services include Curriculum Coordination, Instructional Coaching, Equity Scholar In-Residence, Special Education, Executive Administration, Financial Services, IT, Transportation, Operations and Maintenance, Food Service, Community Connections, Capital, Debt Service

**Per Pupil Spending Allocations**

	7.17% Increase (Excess Spending Threshold)	3% Increase
Total Spending per LTW ADM	\$16,108	\$15,481
Per Pupil (LTW ADM) Allocation for Districtwide Services	\$7,872	\$7,872
Per Pupil (LTW ADM) Allocation for Building level Services	\$8,236	\$7,609

**Excess Spending Threshold Allocation: \$8,236 allocation per LTW ADM**

School	FY 26 LTW ADM	Spending Allocation by LTW ADM	FY 26 Actual Estimated Pupils PreK - 6	Per Pupil Spending
Berlin Elementary	306.28	\$2,522,522	181	\$13,937
Calais Elementary	147.57	\$1,215,387	92	\$13,211
Doty Memorial Elementary	130.74	\$1,076,775	62	\$17,367

East Montpelier Elementary	315.72	\$2,600,270	182	\$14,287
Rumney Elementary	170.36	\$1,403,085	113	\$12,417
U-32 Middle and High School	1,208.44	\$9,952,712	677	\$14,701
District Total	2,279.11	\$18,770,751	1,307	\$14,362

**Multi-layered System of Supports (MLSS):** A strong MLSS program is consistent and predictable while maintaining the ability to be flexible and responsive to student needs. Layers 1 & 2 include providing students Classroom Teachers, School Counselors, School Nurses, Allied Arts and the necessary administrative support for those functional areas.

Administration determined the levels necessary for these positions using the class size recommendations, the State of Vermont Ed Quality Standards (EQS) or measurements in the recently published Picus Report.

Layers 3 - 6 include additional staff to meet identified student need such as additional School Counselor, School Nurse, Library/Media FTEs, Interventionists, Social Workers, SAP Counselors, Behavior Specialists, Deans, etc. and are determined at the school level using the remaining funding allocated per pupil.

**MLSS Layers 1 & 2: Class Size Recommendations**

PreK - depends on square footage and may not exceed 20 students
K - 3 - average class size 16 (min 13, max 20)
4 - 6 - average class size 18 (min 15, max 25)
7 - 12 - average class size 18 (min 17, max 25)

**MLSS Layers 1 & 2: EQS Measurements**

School Counselor = 1 per every 300 students grades K- 6 School Counselor = 1 per every 200 students grades 7-12
School Nurse = 1 per every 500 students
Library / Media = 1 per every 300 students

**MLSS Layers 1 & 2: Picus Report Measurements**

Principals = 1 per every 10+ teachers
---------------------------------------

Assistant Principals = 1 per 300 students grades 7-12
Admin Assistants = 1 per 225 students
Art, Music, PE and Health = 20% of FTE for core teachers

**Next Steps:**

1. The School Board reviews and discusses the proposed Budget on Wednesday, November 20, 2024.
2. The School Board provides the Leadership Team with additional guidance to continue to inform the budget process.
3. The School Board continues to work to inform and engage the community in the budget process.
4. Special Ed Student needs continue to be reviewed and updated.
5. Administration continues to firm up revenue and expenditure estimates.
6. The next budget presentation on December 18, 2024 will provide tax estimates made based on information from the AOE and the Tax Commissioner (due December 1). This should include the Long-term Weighted Average Daily Membership updates and the estimated Property Yield. The Common Level of Appraisal information will not be available until January.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #1

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #1 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>\$ 36,032,449</b>	<b>\$ 1,852,106</b>	
MISC STATE REIMBURSEMENTS	\$ 904,062	\$ 953,219	\$ 704,500	\$ 805,300	\$ 100,801	
SPED EXPENDITURE REIMBURSEMENT	\$ 4,869,348	\$ 4,495,279	\$ 4,973,266	\$ 5,068,693	\$ 95,427	
<b>SUBTOTAL REVENUES</b>	<b>\$ 36,145,535</b>	<b>\$ 38,276,243</b>	<b>\$ 41,177,073</b>	<b>\$ 43,123,740</b>	<b>\$ 1,946,667</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>\$ 43,123,740</b>	<b>\$ 1,461,376</b>	<b>3.51%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,368,127	\$ 445,864	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,385,145	\$ 448,292	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 117,634	\$ 11,947	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 202,350	\$ 82,550	
REPAIRS AND MAINT SVCS	\$ 6,732	\$ 3,493	\$ 1,700	\$ 900	\$ (800)	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 561,305	\$ 692,978	\$ 829,605	\$ 837,605	\$ 8,000	
TRAVEL	\$ 11,398	\$ 16,307	\$ 16,550	\$ 18,700	\$ 2,150	
GENERAL SUPPLIES	\$ 245,946	\$ 238,795	\$ 278,750	\$ 226,700	\$ (52,050)	
BOOKS AND PERIODICALS	\$ 49,388	\$ 61,445	\$ 66,650	\$ 59,700	\$ (6,950)	
EQUIPMENT	\$ 33,766	\$ 6,019	\$ 35,800	\$ 7,200	\$ (28,600)	
DUES AND FEES	\$ 9,966	\$ 23,031	\$ 11,300	\$ 24,100	\$ 12,800	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 12,139,945</b>	<b>\$ 13,083,169</b>	<b>\$ 13,324,958</b>	<b>\$ 14,248,161</b>	<b>\$ 923,203</b>	<b>6.93%</b>
<b>PRESCHOOL PROGRAM</b>						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 336,900	\$ (28,499)	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 140,790	\$ (2,123)	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 9,643	\$ (2,846)	
PROFESSIONAL EDUCATION SVC	\$ 6,364	\$ 10,326	\$ 13,350	\$ 14,000	\$ 650	
TUITION TO PRIVATE SCHOOLS	\$ 145,300	\$ 155,110	\$ 170,896	\$ 200,200	\$ 29,304	
GENERAL SUPPLIES	\$ 8,770	\$ 1,988	\$ 6,750	\$ 2,400	\$ (4,350)	
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>\$ 704,633</b>	<b>\$ (11,864)</b>	<b>-1.66%</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 981,237	\$ (52,483)	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 369,903	\$ (68,346)	
TUITION REIMBURSEMENT	\$ 514	\$ -	\$ 8,746	\$ 10,037	\$ 1,291	
PROFESSIONAL EDUCATION SVC	\$ 11,636	\$ 2,425	\$ 12,650	\$ 3,800	\$ (8,850)	
TRAVEL	\$ 402	\$ 4,118	\$ 1,150	\$ 5,000	\$ 3,850	
GENERAL SUPPLIES	\$ 26,410	\$ 29,018	\$ 30,050	\$ 29,500	\$ (550)	
BOOKS AND PERIODICALS	\$ 527	\$ 1,103	\$ 1,300	\$ 1,700	\$ 400	
DUES AND FEES	\$ -	\$ 567	\$ -	\$ 700	\$ 700	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,008,918</b>	<b>\$ 1,097,577</b>	<b>\$ 1,525,865</b>	<b>\$ 1,401,877</b>	<b>\$ (123,988)</b>	<b>-8.13%</b>
<b>HEALTH SERVICES</b>						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 365,000	\$ (144,932)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 168,442	\$ (66,194)	
TUITION REIMBURSEMENT & PD	\$ 5,873	\$ 3,390	\$ 4,068	\$ 5,125	\$ 1,057	
PROFESSIONAL SERVICES	\$ 368	\$ 135	\$ 1,450	\$ 1,300	\$ (150)	
GENERAL SUPPLIES	\$ 11,712	\$ 6,432	\$ 15,400	\$ 5,700	\$ (9,700)	
BOOKS AND PERIODICALS	\$ -	\$ -	\$ 1,750	\$ 900	\$ (850)	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 577,918</b>	<b>\$ 591,403</b>	<b>\$ 767,236</b>	<b>\$ 546,467</b>	<b>\$ (220,769)</b>	<b>-28.77%</b>
<b>CURRICULUM SERVICES</b>						
SALARIES	\$ 273,698	\$ 218,965	\$ 227,717	\$ 223,316	\$ (4,401)	
MISCELLANEOUS BENEFITS	\$ 40,454	\$ 22,950	\$ 20,364	\$ 20,178	\$ (186)	
TUITION REIMBURSEMENT & pd	\$ 5,088	\$ -	\$ 2,848	\$ 2,136	\$ (712)	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,194	\$ 2,000	\$ 2,200	\$ 200	
TRAVEL	\$ 1,848	\$ 1,238	\$ 2,000	\$ 1,300	\$ (700)	
GENERAL SUPPLIES	\$ 771	\$ 104	\$ 5,000	\$ 200	\$ (4,800)	
BOOKS AND PERIODICALS	\$ 2,994	\$ 601	\$ 3,300	\$ 1,200	\$ (2,100)	
DUES AND FEES	\$ 1,336	\$ 1,000	\$ 1,450	\$ 1,000	\$ (450)	
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 326,188</b>	<b>\$ 247,051</b>	<b>\$ 264,679</b>	<b>\$ 251,530</b>	<b>\$ (13,149)</b>	<b>-4.97%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>						
SALARIES	\$ -	\$ -	\$ -	\$ 44,683	\$ 44,683	
MISCELLANEOUS BENEFITS	\$ -	\$ -	\$ -	\$ 23,611	\$ 23,611	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #1

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #1 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,100	\$ 24,700	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 85,391</b>	<b>\$ 104,726</b>	<b>\$ 92,400</b>	<b>\$ 185,394</b>	<b>\$ 92,994</b>	<b>100.64%</b>
<b>LIBRARY SERVICES</b>						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 323,887	\$ (54,067)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 89,121	\$ (40,714)	
TUITION REIMBURSEMENT	\$ 1,684		\$ 2,645	\$ 3,843	\$ 1,198	
PROFESSIONAL ED SERVICES	\$ 1,300	\$ 2,731	\$ 1,450	\$ 2,900	\$ 1,450	
TRAVEL	\$ 295	\$ 294	\$ 350	\$ 300		
GENERAL SUPPLIES	\$ 11,539	\$ 21,933	\$ 13,250	\$ 21,600	\$ 8,350	
BOOKS AND PERIODICALS	\$ 49,586	\$ 48,524	\$ 53,100	\$ 47,300	\$ (5,800)	
EQUIPMENT	\$ -	\$ -	\$ 6,000	\$ 6,100	\$ 100	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 545,943</b>	<b>\$ 565,533</b>	<b>\$ 584,584</b>	<b>\$ 495,051</b>	<b>\$ (89,483)</b>	<b>-15.31%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>						
SALARIES	\$ 553,750	\$ 591,857	\$ 472,360	\$ 517,058	\$ 44,698	
MISCELLANEOUS BENEFITS	\$ 100,241	\$ 103,527	\$ 74,727	\$ 145,030	\$ 70,303	
TUITION REIMBURSEMENT	\$ -	\$ -	\$ 11,187	\$ 12,601	\$ 1,414	
PROFESSIONAL SERVICES	\$ 67,073	\$ 39,594	\$ 226,486	\$ 170,600	\$ (55,886)	
RENTALS AND LEASES-COPIER	\$ 60,210	\$ 80,696	\$ 65,184	\$ 84,600	\$ 19,416	
COMMUNICATIONS	\$ 106,185	\$ 113,450	\$ 133,300	\$ 128,300	\$ (5,000)	
TRAVEL	\$ 1,345	\$ 735	\$ 7,000	\$ 3,500	\$ (3,500)	
SUPPLIES-TECH RELATED	\$ 42,535	\$ 30,542	\$ 45,600	\$ 34,200	\$ (11,400)	
SOFTWARE	\$ 410,754	\$ 430,870	\$ 400,000	\$ 336,800	\$ (63,200)	
EQUIPMENT	\$ 346,851	\$ 376,633	\$ 330,000	\$ 330,000	\$ -	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,688,944</b>	<b>\$ 1,767,903</b>	<b>\$ 1,765,844</b>	<b>\$ 1,762,689</b>	<b>\$ (3,155)</b>	<b>-0.18%</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	\$ 2,729	\$ (319)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,663	\$ 86,785	\$ 10,000	\$ 86,900	\$ 76,900	
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	\$ 3,400	\$ 650	
ADVERTISING	\$ 965	\$ 4,770	\$ 7,500	\$ 5,600	\$ (1,900)	
GENERAL SUPPLIES	\$ 15,235	\$ 10,014	\$ 19,000	\$ 10,500	\$ (8,500)	
BOOKS AND PERIODICALS	\$ 2,047	\$ 645	\$ 2,250	\$ 1,600	\$ (650)	
EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	
DUES AND FEES	\$ 8,242	\$ 8,321	\$ 11,000	\$ 9,100	\$ (1,900)	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 214,067</b>	<b>\$ 280,144</b>	<b>\$ 270,228</b>	<b>\$ 333,844</b>	<b>\$ 63,616</b>	<b>23.54%</b>
<b>SUPERINTENDENT SERVICES</b>						
SALARIES	\$ 366,739	\$ 407,659	\$ 520,035	\$ 525,380	\$ 5,345	
MISCELLANEOUS BENEFITS	\$ 130,700	\$ 158,562	\$ 214,660	\$ 209,256	\$ (5,404)	
TUITION REIMBURSEMENT & PD	\$ 7,584		\$ 10,373	\$ 10,892	\$ 519	
PURCHASED PROF & TECHNICAL SERVICES	\$ 10,804	\$ 24,855	\$ 14,400	\$ 27,200	\$ 12,800	
COMMUNICATIONS-POSTAGE	\$ 17,934	\$ 28,578	\$ 19,400	\$ 31,100	\$ 11,700	
PRINTING AND BINDING	\$ -	\$ -	\$ 1,500	\$ 750	\$ (750)	
TRAVEL	\$ 1,595	\$ 3,433	\$ 7,000	\$ 3,800	\$ (3,200)	
GENERAL SUPPLIES	\$ 24,358	\$ 12,227	\$ 26,350	\$ 13,400	\$ (12,950)	
BOOKS AND PERIODICALS	\$ 268	\$ 758	\$ 750	\$ 900	\$ 150	
DUES AND FEES	\$ 7,405	\$ 11,595	\$ 8,400	\$ 12,700	\$ 4,300	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 567,385</b>	<b>\$ 647,667</b>	<b>\$ 822,868</b>	<b>\$ 835,378</b>	<b>\$ 12,510</b>	<b>1.52%</b>
<b>OFFICE OF THE PRINCIPAL</b>						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,577,291	\$ (92,775)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 641,747	\$ 96,321	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 38,732	\$ (3,434)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 4,797	\$ 23,806	\$ 14,000	\$ 26,400	\$ 12,400	
COMMUNICATIONS-POSTAGE	\$ 13,777	\$ 8,830	\$ 18,750	\$ 9,900	\$ (8,850)	
TRAVEL	\$ 4,482	\$ 4,953	\$ 4,800	\$ 5,700	\$ 900	
GENERAL SUPPLIES	\$ 47,976	\$ 48,197	\$ 55,300	\$ 51,400	\$ (3,900)	
DUES AND FEES	\$ 10,986	\$ 13,267	\$ 12,700	\$ 15,150	\$ 2,450	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,108,498</b>	<b>\$ 2,250,696</b>	<b>\$ 2,363,208</b>	<b>\$ 2,366,320</b>	<b>\$ 3,112</b>	<b>0.13%</b>
<b>FISCAL SERVICES</b>						
SALARIES	\$ 349,147	\$ 378,708	\$ 370,408	\$ 383,565	\$ 13,157	
MISCELLANEOUS BENEFITS	\$ 105,351	\$ 158,228	\$ 126,225	\$ 136,414	\$ 10,189	
TUITION REIMBURSEMENT & PD	\$ 6,733	\$ 7,614	\$ 14,238	\$ 19,221	\$ 4,983	
PURCHASED PROF & TECHNICAL SERVICES	\$ 37,094	\$ 5,099	\$ 42,150	\$ 22,100	\$ (20,050)	
AUDITING SERVICES	\$ 34,413	\$ 34,600	\$ 42,150	\$ 42,150	\$ -	
TRAVEL	\$ 2,378	\$ 2,059	\$ 2,600	\$ 2,600	\$ -	



WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #1

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #1 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
<b>GENERAL SUPPLIES</b>	\$ 967	\$ 947	\$ 3,000	\$ 1,100	\$ (1,900)	
<b>DUES AND FEES</b>	\$ 1,171	\$ 300	\$ 1,300	\$ 700	\$ (600)	
<b>INTEREST ON SHORT-TERM DEBT</b>	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
<b>TOTAL FISCAL SERVICES</b>	\$ 657,460	\$ 711,665	\$ 732,077	\$ 732,688	\$ 611	0.08%
<b>OPERATION AND MAINT.PLANT</b>						
<b>SALARIES</b>	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,804,610	\$ 159,530	
<b>MISCELLANEOUS BENEFITS</b>	\$ 434,476	\$ 511,075	\$ 611,505	\$ 698,173	\$ 86,668	
<b>UTILITY SERVICES</b>	\$ 28,674	\$ 24,354	\$ 44,450	\$ 45,750	\$ 1,300	
<b>CLEANING SERVICES</b>	\$ 84,664	\$ 79,696	\$ 104,650	\$ 107,650	\$ 3,000	
<b>REPAIR AND MAINTENANCE &amp; RENTALS</b>	\$ 314,732	\$ 383,244	\$ 365,800	\$ 434,300	\$ 68,500	
<b>COMMUNICATIONS</b>	\$ 2,627	\$ 2,898	\$ 2,850	\$ 3,200	\$ 350	
<b>TRAVEL/GAS &amp; BOTTLED GAS</b>	\$ 10,611	\$ 6,360	\$ 12,250	\$ 16,100	\$ 3,850	
<b>GENERAL SUPPLIES</b>	\$ 190,941	\$ 238,471	\$ 207,900	\$ 232,650	\$ 24,750	
<b>ELECTRICITY</b>	\$ 333,712	\$ 374,674	\$ 365,300	\$ 411,750	\$ 46,450	
<b>OIL</b>	\$ 171,821	\$ 111,277	\$ 194,500	\$ 189,900	\$ (4,600)	
<b>OTHER ENERGY-WOOD CHIPS / WOOD PELLETS</b>	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,600	\$ 7,050	
<b>SOFTWARE</b>	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	
<b>EQUIPMENT</b>	\$ 127,708	\$ 108,745	\$ 147,250	\$ 101,500	\$ (45,750)	
<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	\$ 4,225,983	\$ 376,798	9.79%
<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	\$ 2,605	\$ (175)	
<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	\$ 1,886,268	\$ 260,709	16.04%
<b>STUDENT TRANS-OTHER</b>						
<b>STUDENT TRANS-FIELD TRIPS</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,300	\$ 17,800	
<b>TOTAL STUDENT TRANS-OTHER</b>	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,300	\$ 17,800	28.94%
<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	\$ 500,000	\$ (423,252)	
<b>FUND TRANSFER-FOOD SERVICE</b>	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,400	\$ 12,995	
<b>FUND TRANSFER-COMMUNITY CONNECTIONS</b>	\$ -	\$ 50,000	\$ 50,000	\$ 55,000	\$ 5,000	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 715,400	\$ (405,257)	-36.16%
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
<b>SALARIES - SUPPORT</b>	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,716,185	\$ 38,091	
<b>MISCELLANEOUS BENEFITS - SUPPORT</b>	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,218,440	\$ 40,474	
<b>SPECIAL EDUCATION SHARED SERVICES</b>	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,967,613	\$ 80,979	
<b>ZENITH PROGRAM</b>	\$ 81,617	\$ 85,691	\$ 165,326	\$ 170,187	\$ 4,861	
<b>STATE PLACED STUDENT COSTS</b>	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,650	\$ 42,300	
<b>SUMMER PROGRAM</b>	\$ -	\$ 99,066	\$ 93,713	\$ 108,248	\$ 14,535	
<b>PSYCHOLOGICAL SERVICES</b>	\$ 3,500	\$ 154,543	\$ 177,547	\$ 184,386	\$ 6,839	
<b>SLP SERVICES</b>	\$ -	\$ 577,457	\$ 753,978	\$ 798,461	\$ 44,483	
<b>OT SERVICES</b>	\$ 398	\$ 35,095	\$ 750	\$ 37,533	\$ 36,783	
<b>PT SERVICES</b>	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
<b>TRANSPORTATION (NOT SUMMER)</b>	\$ 134	\$ 138,555	\$ 4,450	\$ 224,189	\$ 219,739	
<b>EEE PROGRAM</b>	\$ 5,390	\$ 23,074	\$ 6,000	\$ 89,036	\$ 83,036	
<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	\$ 9,744,728	\$ 639,920	6.87%
<b>SPED ADMINISTRATION</b>						
<b>SALARIES</b>	\$ 306,313	\$ 325,623	\$ 318,897	\$ 356,069	\$ 37,172	
<b>MISCELLANEOUS BENEFITS</b>	\$ 88,042	\$ 100,210	\$ 101,110	\$ 109,890	\$ 8,780	
<b>TUITION &amp; PD</b>	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,975	\$ 24,723	
<b>INSURANCE</b>	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	
<b>COMMUNICATIONS</b>	\$ -	\$ -	\$ 4,800	\$ -	\$ (4,800)	
<b>ADVERTISING</b>	\$ 674	\$ 533	\$ 750	\$ 700	\$ (50)	
<b>TRAVEL</b>	\$ 1,208	\$ 859	\$ 2,450	\$ 1,300	\$ (1,150)	
<b>SUPPLIES</b>	\$ -	\$ 116	\$ 4,450	\$ 2,700	\$ (1,750)	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #1

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #1 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
SUPPLIES-SOFTWARE	\$ 5,214	\$ 5,640	\$ 6,000	\$ 10,800	\$ 4,800	
DUES AND FEES	\$ 3,275	\$ 1,651	\$ 3,550	\$ 1,900	\$ (1,650)	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 417,024</b>	<b>\$ 457,068</b>	<b>\$ 452,759</b>	<b>\$ 515,334</b>	<b>\$ 62,575</b>	<b>13.82%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$ 60,166	\$ 66,219	\$ 68,795	\$ 71,492	\$ 2,697	
MISCELLANEOUS BENEFITS	\$ 19,368	\$ 16,671	\$ 21,997	\$ 24,302	\$ 2,305	
TUITION REIMBURSEMENT	\$ -	\$ 2,503	\$ 1,627	\$ 1,709	\$ 82	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 2,500	\$ -	\$ 2,800	\$ 2,800	
TRAVEL	\$ 1,965	\$ 976	\$ 1,250	\$ 1,200	\$ (50)	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 81,498</b>	<b>\$ 88,869</b>	<b>\$ 93,669</b>	<b>\$ 101,503</b>	<b>\$ 7,834</b>	<b>8.36%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,014,974	\$ 104,780	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 763,160</b>	<b>\$ 833,051</b>	<b>\$ 910,194</b>	<b>\$ 1,014,974</b>	<b>\$ 104,780</b>	<b>11.51%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 35,512,999</b>	<b>\$ 38,034,754</b>	<b>\$ 41,662,364</b>	<b>\$ 43,123,739</b>	<b>\$ 1,461,375</b>	<b>3.51%</b>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 COMPARATIVE SUMMARY  
 FY 2024 - 2025 BUDGET vs. FY 2025-2026 DRAFT #1

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ 473,512		1.14%
Benefits		\$ 620,268		1.49%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 29,052,369</b>	<b>\$ 1,093,780</b>	<b>\$ 30,146,149</b>	<b>2.63%</b>
<b>NONSALARY ITEMS</b>				
Estimated inflationary costs offset by line item reductions		\$ (58,503)		-0.14%
Tuition to Other School Districts (Tech Centers)		\$ 8,000		0.02%
Interest on Short-term Debt		\$ (5,168)		-0.01%
Transportation		\$ 278,509		0.67%
Debt Service		\$ (22,963)		-0.06%
Fund Transfer - Capital		\$ (423,252)		-1.02%
Fund Transfer - Food Service		\$ 12,995		0.03%
Special Education		\$ 577,978		1.39%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,609,995</b>	<b>\$ 367,596</b>	<b>\$ 12,977,591</b>	<b>0.88%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 41,662,364</b>	<b>\$ 1,461,376</b>	<b>\$ 43,123,740</b>	<b>3.51%</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		\$ 100,801		0.24%
Special Ed Revenues		\$ 95,427		0.23%
Fund Balance		\$ (485,291)		-1.16%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,482,020</b>	<b>\$ (390,730)</b>	<b>\$ 7,091,290</b>	<b>-5.22%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 34,180,343</b>	<b>\$ 1,852,106</b>	<b>\$ 36,032,450</b>	<b>5.42%</b>

**Baseline Budget Comparison**  
 Local Education Spending was \$38,446,499 or a 12.48% increase.  
 The budget was reduced \$2,414,049 from the baseline budget.

**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 \$826,696.

**Excess Spending Threshold**  
 The excess spending threshold = \$16,108.20 per LTW ADM.  
 The estimated LTW ADM for the FY 26 budget is 2,274.18.  
 The estimated excess spending threshold is \$36,631,658  
 This budget is below the excess spending threshold.