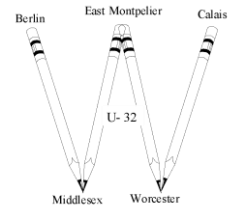


Washington Central Unified Union School District

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

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Steven Dellinger-Pate
 Superintendent



December 13, 2024

Dear WCUUSD Board,

The proposed staffing in Draft #2 of the FY26 budget is based on providing a level of staffing needed to meet the instruction, interventions, enrichment and support needs of all students, along with the administrative support needed to carry out those services. The first two layers in a Multi-Layered System of Support consist of the initial instruction in academic, behavior and social emotional learning that all students participate in and are delivered by highly qualified educators using instructional practices that are informed by research and supported by a strong consistent curriculum. Additional staffing needed to provide enrichment and Layer 3-6 intervention services were also provided in the Draft #1 recommendation. These services are provided by high-quality instructors in increasingly targeted and intensive interventions in addition to the layer 1 and 2 instruction. Layer 3-6 instruction supplements and intensifies the classroom curriculum to meet student academic, behavioral, and social needs. Schools determined how Intervention and Enrichment Staffing funds will be allocated to meet the specific needs of their students.

The WCUUSD staffing needs are also informed by instructional time agreements for our students that are designed to meet the learning needs of the whole child. These staffing allocations are based on student and staff numbers following the recommendations of the Education Quality and other National Standards.

The budget development process led to the following adjustments to staffing levels in the district. In order to obtain the proposed staffing levels any adjustments will be made in alignment with the collective bargaining agreement and by first looking at attrition, not filling vacancies, some reassignments, and if necessary, recommendations to the board for reductions in force. We are still early in the process and how specific individuals will be affected is subject to change.

School	Proposed FTE Decreases	Proposed FTE Increases
Berlin		
Calais	- .1 Library / Media - .6 School Counselor - .8 School Nurse	
Doty	- .4 School Nurse	

EMES	-1.0 Classroom Teacher -.2 Library/Media -.4 Admin Assistant -.2 School Counselor	
Rumney	-.2 Interventionists -.1 Library/Media -.2 School Counselor -.4 School Nurse	
U-32	-.6 School Nurse -1.0 Classroom Teacher -1.0 SAP Counselor -.6 Student Service Director -3.0 Admin Assistants	+1.6 School Counselor
Centralized Services	-2.0 Special Educators -1.0 IT Admin Assistant -.4 Food Service Worker -11.65 Paraeducators	+1.0 Director of IT +1.0 Head Cook

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 COMPARATIVE SUMMARY
 FY 2024 - 2025 BUDGET vs. FY 2025-2026 DRAFT #2

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ 506,569		1.22%
Benefits		\$ 620,805		1.49%
TOTAL SALARY & BENEFITS	\$ 29,052,369	\$ 1,127,374	\$ 30,179,743	2.71%
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		\$ (116,153)		-0.28%
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%
TOTAL NONSALARY ITEMS	\$ 12,609,995	\$ 309,946	\$ 12,919,941	0.74%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 41,662,364	\$ 1,437,320	\$ 43,099,684	3.45%
REVENUE CHANGES				
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%
TOTAL REVENUE INCREASES / (DECREASES)	\$ 7,482,020	\$ (390,730)	\$ 7,091,290	-5.22%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 34,180,343	\$ 1,828,050	\$ 36,008,394	5.35%

Baseline Budget Comparison
 Local Education Spending was \$38,446,499 or a 12.48% increase.
 The budget was reduced \$2,438,105 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 \$802,640.

Excess Spending Threshold
 The excess spending threshold = \$15,926 per LTW ADM.
 The estimated LTW ADM for the FY 26 budget is 2,274.18.
 The estimated excess spending threshold is \$36,218,590.68
 This budget is below the estimated excess spending threshold by \$210,197.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #2

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #2 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION REVENUES	\$ 1,080,352	\$ 782,263	\$ 920,759	\$ 800,820	\$ (119,939)	
INVESTMENT EARNINGS INTEREST	\$ 164,129	\$ 219,216	\$ 218,729	\$ 251,626	\$ 32,896	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 306,628	\$ 127,133	\$ 179,476	\$ 164,851	\$ (14,624)	
EDUC. SPENDING REVENUES	\$ 28,821,017	\$ 31,699,134	\$ 34,180,342	\$ 36,008,393	\$ 1,828,050	
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	
SUBTOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,177,073	\$ 43,099,684	\$ 1,922,611	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
TOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,662,364	\$ 43,099,684	\$ 1,437,320	3.45%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,394,769	\$ 472,506	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,389,882	\$ 453,029	
TUITION REIMBURSEMENT	\$ 161,039	\$ 113,887	\$ 105,687	\$ 118,275	\$ 12,588	
PROFESSIONAL EDUCATION SVC	\$ 64,989	\$ 178,464	\$ 119,800	\$ 217,450	\$ 97,650	
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	\$ 18,500	\$ 1,950	
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	\$ 24,050	\$ 12,750	
TOTAL INSTRUCTIONAL SERVICES	\$ 12,139,945	\$ 13,083,169	\$ 13,324,958	\$ 14,295,031	\$ 970,073	7.28%
PRESCHOOL PROGRAM						
SALARIES	\$ 369,637	\$ 378,556	\$ 365,399	\$ 344,003	\$ (21,396)	
MISCELLANEOUS BENEFITS	\$ 138,602	\$ 141,891	\$ 142,913	\$ 171,416	\$ 28,503	
TUITION REIMBURSEMENT	\$ 1,289	\$ -	\$ 12,489	\$ 10,498	\$ (1,991)	
PROFESSIONAL EDUCATION SVC	\$ 6,364	\$ 10,326	\$ 13,350	\$ 14,000	\$ 650	
TUITION TO PRIVATE SCHOOLS	\$ 145,300	\$ 155,110	\$ 170,896	\$ 127,700	\$ (43,196)	
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	\$ -	
TOTAL PRESCHOOL PROGRAM	\$ 669,962	\$ 688,328	\$ 716,497	\$ 670,717	\$ (45,780)	-6.39%
GUIDANCE SERVICES						
SALARIES	\$ 748,386	\$ 804,271	\$ 1,033,720	\$ 1,023,437	\$ (10,283)	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 384,407	\$ (53,842)	
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	
TOTAL GUIDANCE SERVICES	\$ 1,008,918	\$ 1,097,577	\$ 1,525,865	\$ 1,458,581	\$ (67,284)	-4.41%
HEALTH SERVICES						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 365,000	\$ (144,932)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 168,559	\$ (66,077)	
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)	
TOTAL HEALTH SERVICES	\$ 577,918	\$ 591,403	\$ 767,236	\$ 546,584	\$ (220,652)	-28.76%
CURRICULUM SERVICES						
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)	
TOTAL CURRICULUM SERVICES	\$ 326,188	\$ 247,051	\$ 264,679	\$ 251,530	\$ (13,149)	-4.97%
INSTRUCTIONAL STAFF TRAINING						
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 #2

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #2 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
EMPLOYEE TRAINING/DEVELOPMENT	\$ 85,391	\$ 104,726	\$ 92,400	\$ 117,100	\$ 24,700	
TOTAL INSTRUCTIONAL STAFF TRAINING	\$ 85,391	\$ 104,726	\$ 92,400	\$ 185,394	\$ 92,994	100.64%
LIBRARY SERVICES						
SALARIES	\$ 376,070	\$ 392,164	\$ 377,954	\$ 320,813	\$ (57,141)	
MISCELLANEOUS BENEFITS	\$ 105,470	\$ 99,887	\$ 129,835	\$ 93,382	\$ (36,453)	
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	
TOTAL LIBRARY SERVICES	\$ 545,943	\$ 565,533	\$ 584,584	\$ 496,238	\$ (88,296)	-15.10%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS						
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	\$ -	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,688,944	\$ 1,767,903	\$ 1,765,844	\$ 1,762,689	\$ (3,155)	-0.18%
BOARD OF EDUCATION SVCS.						
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)	
TOTAL BOARD OF EDUCATION SVCS.	\$ 214,067	\$ 280,144	\$ 270,228	\$ 333,844	\$ 63,616	23.54%
SUPERINTENDENT SERVICES						
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	
TOTAL SUPERINTENDENT SERVICES	\$ 567,385	\$ 647,667	\$ 822,868	\$ 835,378	\$ 12,510	1.52%
OFFICE OF THE PRINCIPAL						
SALARIES	\$ 1,544,118	\$ 1,672,388	\$ 1,670,066	\$ 1,585,801	\$ (84,265)	
MISCELLANEOUS BENEFITS	\$ 471,754	\$ 475,755	\$ 545,426	\$ 660,053	\$ 114,627	
TUITION REIMBURSEMENT	\$ 10,608	\$ 3,499	\$ 42,166	\$ 39,159	\$ (3,007)	
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	
TOTAL OFFICE OF THE PRINCIPAL	\$ 2,108,498	\$ 2,250,696	\$ 2,363,208	\$ 2,393,563	\$ 30,355	1.28%
FISCAL SERVICES						
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 #2

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #2 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
GENERAL SUPPLIES	\$ 967	\$ 947	\$ 3,000	\$ 1,100	\$ (1,900)	
DUES AND FEES	\$ 1,171	\$ 300	\$ 1,300	\$ 700	\$ (600)	
INTEREST ON SHORT-TERM DEBT	\$ 120,209	\$ 124,111	\$ 130,006	\$ 124,838	\$ (5,168)	
TOTAL FISCAL SERVICES	\$ 657,460	\$ 711,665	\$ 732,077	\$ 732,688	\$ 611	0.08%
OPERATION AND MAINT.PLANT						
SALARIES	\$ 1,305,065	\$ 1,576,505	\$ 1,645,080	\$ 1,804,610	\$ 159,530	
MISCELLANEOUS BENEFITS	\$ 434,476	\$ 511,075	\$ 611,505	\$ 698,173	\$ 86,668	
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	\$ 434,300	\$ 68,500	
COMMUNICATIONS	\$ 2,627	\$ 2,898	\$ 2,850	\$ 3,200	\$ 350	
TRAVEL/GAS & BOTTLED GAS	\$ 10,611	\$ 6,360	\$ 12,250	\$ 16,100	\$ 3,850	
GENERAL SUPPLIES	\$ 190,941	\$ 238,471	\$ 207,900	\$ 232,650	\$ 24,750	
ELECTRICITY	\$ 333,712	\$ 374,674	\$ 365,300	\$ 411,750	\$ 46,450	
OIL	\$ 171,821	\$ 111,277	\$ 194,500	\$ 189,900	\$ (4,600)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 58,995	\$ 94,957	\$ 147,550	\$ 154,600	\$ 7,050	
SOFTWARE	\$ -	\$ -	\$ -	\$ 24,000	\$ 24,000	
EQUIPMENT	\$ 127,708	\$ 108,745	\$ 147,250	\$ 101,500	\$ (45,750)	
DUES AND FEES	\$ 90	\$ 1,478	\$ 100	\$ 1,800	\$ 1,700	
TOTAL OPER. AND MAINT.PLANT	\$ 3,064,115	\$ 3,513,733	\$ 3,849,185	\$ 4,225,983	\$ 376,798	9.79%
STUDENT TRANSPORTATION SV						
SALARIES	\$ 5,639	\$ 6,348	\$ 6,681	\$ 6,909	\$ 228	
BENEFITS	\$ 1,926	\$ 2,012	\$ 2,780	\$ 2,605	\$ (175)	
STUDENT TRANSPORTATION SV	\$ 1,623,239	\$ 1,660,867	\$ 1,616,045	\$ 1,876,754	\$ 260,709	
TOTAL STUDENT TRANSPORTATION SV	\$ 1,630,804	\$ 1,669,227	\$ 1,625,506	\$ 1,886,268	\$ 260,709	16.04%
STUDENT TRANS-OTHER						
STUDENT TRANS-FIELD TRIPS	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,300	\$ 17,800	
TOTAL STUDENT TRANS-OTHER	\$ 50,251	\$ 62,810	\$ 61,500	\$ 79,300	\$ 17,800	28.94%
DEBT SERVICE						
REDEMPTION OF PRINCIPAL	\$ 773,231	\$ 772,533	\$ 772,855	\$ 773,111	\$ 256	
INTEREST LONG TERM DEBT	\$ 329,080	\$ 217,051	\$ 226,325	\$ 203,106	\$ (23,219)	
TOTAL DEBT SERVICE	\$ 1,102,311	\$ 989,584	\$ 999,180	\$ 976,217	\$ (22,963)	-2.30%
REFUND PRIOR YEAR						
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
FUND TRANSFER OUT						
FUND TRANSFER-CAPITAL	\$ 880,000	\$ 901,234	\$ 923,252	\$ 500,000	\$ (423,252)	
FUND TRANSFER-FOOD SERVICE	\$ 149,115	\$ 50,371	\$ 147,405	\$ 160,400	\$ 12,995	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ -	\$ 50,000	\$ 50,000	\$ 55,000	\$ 5,000	
TOTAL TRANSFER TO OTHER FUNDS	\$ 1,029,115	\$ 1,001,605	\$ 1,120,657	\$ 715,400	\$ (405,257)	-36.16%
SUPPORT PROGRAMS-SPECIAL EDUCATION						
SALARIES - SUPPORT	\$ 1,494,003	\$ 1,616,336	\$ 1,678,094	\$ 1,667,861	\$ (10,233)	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 652,608	\$ 719,099	\$ 1,177,966	\$ 1,144,503	\$ (33,463)	
SPECIAL EDUCATION SHARED SERVICES	\$ 300,650	\$ 3,749,939	\$ 4,886,634	\$ 4,967,613	\$ 80,979	
ZENITH PROGRAM	\$ 81,617	\$ 85,691	\$ 165,326	\$ 170,187	\$ 4,861	
STATE PLACED STUDENT COSTS	\$ 5,870	\$ 171,257	\$ 154,350	\$ 196,650	\$ 42,300	
SUMMER PROGRAM	\$ -	\$ 99,066	\$ 93,713	\$ 108,248	\$ 14,535	
PSYCHOLOGICAL SERVICES	\$ 3,500	\$ 154,543	\$ 177,547	\$ 184,386	\$ 6,839	
SLP SERVICES	\$ -	\$ 577,457	\$ 753,978	\$ 798,461	\$ 44,483	
OT SERVICES	\$ 398	\$ 35,095	\$ 750	\$ 37,533	\$ 36,783	
PT SERVICES	\$ 958	\$ -	\$ 2,450	\$ -	\$ (2,450)	
TRANSPORTATION (NOT SUMMER)	\$ 134	\$ 138,555	\$ 4,450	\$ 224,189	\$ 219,739	
EEE PROGRAM	\$ 5,390	\$ 23,074	\$ 6,000	\$ 89,036	\$ 83,036	
STATE PLACED 504 STUDENTS	\$ -	\$ 12,834	\$ 3,550	\$ 33,800	\$ 30,250	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 6,784,101	\$ 7,382,945	\$ 9,319,270	\$ 9,622,467	\$ 517,659	5.55%
SPED ADMINISTRATION						
SALARIES	\$ 306,313	\$ 325,623	\$ 318,897	\$ 356,069	\$ 37,172	
MISCELLANEOUS BENEFITS	\$ 88,042	\$ 100,210	\$ 101,110	\$ 109,890	\$ 8,780	
TUITION & PD	\$ 12,298	\$ 22,436	\$ 7,252	\$ 31,975	\$ 24,723	
INSURANCE	\$ -	\$ -	\$ 3,500	\$ -	\$ (3,500)	
COMMUNICATIONS	\$ -	\$ -	\$ 4,800	\$ -	\$ (4,800)	
ADVERTISING	\$ 674	\$ 533	\$ 750	\$ 700	\$ (50)	
TRAVEL	\$ 1,208	\$ 859	\$ 2,450	\$ 1,300	\$ (1,150)	
SUPPLIES	\$ -	\$ 116	\$ 4,450	\$ 2,700	\$ (1,750)	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #2

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #2 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)	
TOTAL SPED ADMINISTRATION	\$ 417,024	\$ 457,068	\$ 452,759	\$ 515,334	\$ 62,575	13.82%
ENGLISH LANGUAGE LEARNER						
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)	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 81,498	\$ 88,869	\$ 93,669	\$ 101,503	\$ 7,834	8.36%
CO-CURRICULAR ACTIVITIES						
MISCELLANEOUS EXPENSES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,014,974	\$ 104,780	
TOTAL COCURRICULAR ACTIVITIES	\$ 763,160	\$ 833,051	\$ 910,194	\$ 1,014,974	\$ 104,780	11.51%
TOTAL EXPENSES	\$ 35,512,999	\$ 38,034,754	\$ 41,662,364	\$ 43,099,683	\$ 1,437,319	3.45%