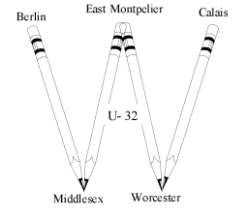


Washington Central Unified Union School District

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



TO: WCUUSD Finance Committee
FROM: Steven Dellinger-Pate, Superintendent
Susanne Gann, WCUUSD Business Administrator
RE: FY 26 General Fund Budget Draft #3 and Preliminary Tax Rate Projections
DATE: January 10, 2025

Review: The Board participated in a budget training September 18th, followed it up with a [Community Input Session](#) November 6th, and received the presentation of the first draft of the FY 2025-26 General Fund Budget on November 20th. The Board asked administration to provide additional information on proposed personnel changes, which was provided at the December 4th Board meeting. The budget presentation at the December 18th Board meeting included preliminary tax rate projections based upon the [December 1 letter from the Tax Commissioner](#).

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

Update: The AOE asked that district's certify their ADM counts by Friday, January 3, 2025. Washington Central was able to complete the certification. This count is one of the factors that determines the Long-term Weighted Average Daily Membership (LTW ADM). The AOE anticipates distributing version 4 of the updated LTW ADM for the District on December 10th to those districts that have certified their current year ADM. The tax rate projections have been updated with estimated LTW AD, based upon the certified SY 25 ADM, but this number may change slightly as all other factors are confirmed.

The budget was updated for the 6-semester average tech student FTE and updated tuition amounts. Tuition revenues for U-32 were updated based upon a revised tuition rate. Finally, salaries and benefits were updated for staff that petitioned for horizontal movement next year. The increase in the local education spending for this budget is 5.92% from \$34,180,343 in FY 2024-25 to \$36,203,852 in FY 2025-26.

Expenditures

FY 2025 = \$41,662,364

FY 2026 = \$43,225,002

\$ Increase = +\$1,562,639

% Difference = +3.75%

Revenues

FY 2025 = \$7,482,020

FY 2026 = \$7,021,150

\$ Decrease = -460,870

% Difference = -6.16%

Net Education Spending

FY 2025 = \$34,180,343

FY 2026 = \$36,203,852

\$ Increase = +\$2,023,509

% Difference = +5.92%

Tax Rate Projections: The [December 1 letter from the Tax Commissioner](#) provided a preliminary estimate for the Homestead Property Yield at \$11,879. New legislation starting July 1, 2025 applies a statewide adjustment for the average CLA to the property yield and town CLAs. The statewide adjustment of 72% makes the adjusted yield \$8,553 ($\$11,879 \times .72$), which is a decrease from last year's final property yield of \$9,893. This yield is impacted by the average expected growth in per pupil spending across the state, as well as the income yield and the non-homestead property tax rate, which will be set by the legislature.

- Long-term weighted average daily membership (LTW ADM) estimate of 2,359.12 was used to project the tax rate.
- The Annual Property Valuation and Review Report provided updated Common Level of Appraisal for each town. All CLAs were slightly lower than the early projections received from the Tax Department.
- The per pupil excess spending threshold is currently estimated at \$15,926 by the AOE. The per pupil spending for Draft #3 is \$15,346, which is below the per pupil excess spending threshold.
- **The local spending per equalized pupil is a 6.72% increase over FY 2024-25 from \$14,380 to \$15,346. This would be the per pupil amount that will be included in the warning.**
- The equalized tax rate, using \$8,553 as the property yield, is an increase of \$.3406 or 23.43% from \$1.4536 in FY 2024-25 to \$1.7942 in FY 2025-26.

Without the statewide adjustment to the yield, the FY 2025-26 equalized tax rate would have been 1.2918, **which would have been a decrease of \$.1618 or 11.13%.**

- The estimated changes per \$100,000 house value range from an \$84 decrease per year in Berlin to a \$378 per year increase in Worcester.

Common Level of Appraisal Change from FY 2024-2025 to FY 2025-2026

Towns	CLA 24-25	CLA 25-26	CLA Reduction	SWA CLA*
Berlin	72.29%	67.38%	-4.91%	93.12%
Calais	72.34%	62.68%	-9.66%	86.62%
East Montpelier	70.33%	61.59%	-8.74%	85.12%
Middlesex	71.72%	65.33%	-6.39%	90.28%
Worcester	79.09%	58.59%	-20.50%	80.97%

*SWA CLA is the Statewide Adjusted CLA: CLA/.72

FY 2025-26 Budget Draft #3 Tax Rate Projection - Equalized Tax Rate = \$1.7942

Towns	SWA Common Level of Appraisal Estimates	Post Legislative Session Tax Rates FY 24-25	Estimated Tax Rates FY 25-26	Increase (Decrease)	Increase per \$100,000 House Value
Berlin	93.12%	\$2.0108	\$1.9267	-\$0.0841	-\$84
Calais	86.62%	\$2.0094	\$2.0713	\$0.0619	\$62
East Montpelier	85.12%	\$2.0668	\$2.1078	\$0.0410	\$41
Middlesex	90.28%	\$2.0268	\$1.9874	-\$0.0394	-\$39
Worcester	80.97%	\$1.8379	\$2.2159	\$0.3780	\$378

Factors that will change the preliminary tax rate:

- The final property yield, income yield and non-homestead tax rate is set by the legislature based on reports statewide as we progress in the budget development process, and may change post-legislative session.
- Final adjustments to the LTW ADM received from the Agency of Education.

Next Steps:

1. The Board adopts the final budget to be warned for the vote in March.
2. The School Board continues to work to inform and engage the community in the budget process.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 COMPARATIVE SUMMARY
 FY 2024 - 2025 BUDGET vs. FY 2025-2026 DRAFT #3

	BUDGET 2024-25	\$ INCREASE (DECREASE)	BUDGET 2025-26	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ 575,523		1.38%
Benefits		\$ 608,234		1.46%
TOTAL SALARY & BENEFITS	\$ 29,052,369	\$ 1,183,757	\$ 30,236,126	2.84%
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		\$ (116,154)		-0.28%
Tuition to Other School Districts (Tech Centers)		\$ 69,667		0.17%
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		\$ 585,247		1.40%
TOTAL NONSALARY ITEMS	\$ 12,609,995	\$ 378,882	\$ 12,988,877	0.91%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 41,662,364	\$ 1,562,639	\$ 43,225,002	3.75%
REVENUE CHANGES				
Tuition		\$ (190,079)		-0.46%
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	\$ (460,870)	\$ 7,021,150	-6.16%
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	\$ 34,180,343	\$ 2,023,509	\$ 36,203,852	5.92%

Baseline Budget Comparison
 Local Education Spending was \$38,446,499 or a 12.48% increase.
 The budget was reduced \$2,242,647 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 2,359.22.
 The estimated excess spending threshold is \$37,572,937.72
 This budget is below the estimated excess spending threshold by \$1,369,085.72.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2024-2025 BUDGET vs. FY 2025-2026 DRAFT #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 BUDGET 2026	\$ Increase (Decrease)	% Increase (Decrease)
REVENUES						
TUITION REVENUES	\$ 1,080,352	\$ 782,263	\$ 920,759	\$ 730,680	\$ (190,079)	
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	\$ 36,203,852	\$ 2,023,510	
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	\$ 43,225,004	\$ 2,047,931	
FUND BALANCE	\$ -	\$ -	\$ 485,291	\$ -	\$ (485,291)	
TOTAL REVENUES	\$ 36,145,535	\$ 38,276,243	\$ 41,662,364	\$ 43,225,004	\$ 1,562,640	3.75%
EXPENSES						
INSTRUCTIONAL SERVICES						
SALARIES	\$ 8,579,736	\$ 9,160,460	\$ 8,922,263	\$ 9,418,854	\$ 496,591	
MISCELLANEOUS BENEFITS	\$ 2,415,680	\$ 2,588,289	\$ 2,936,853	\$ 3,390,397	\$ 453,544	
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	\$ 899,272	\$ 69,667	
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	\$ 14,381,298	\$ 1,056,340	7.93%
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	\$ 1,051,484	\$ 17,764	
MISCELLANEOUS BENEFITS	\$ 221,044	\$ 256,076	\$ 438,249	\$ 386,707	\$ (51,542)	
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	\$ 1,488,928	\$ (36,937)	-2.42%
HEALTH SERVICES						
SALARIES	\$ 406,041	\$ 421,342	\$ 509,932	\$ 381,822	\$ (128,110)	
MISCELLANEOUS BENEFITS	\$ 153,925	\$ 160,104	\$ 234,636	\$ 170,045	\$ (64,591)	
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	\$ 564,892	\$ (202,344)	-26.37%
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 #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 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	\$ 643,181	\$ 97,755	
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	\$ 2,376,691	\$ 13,483	0.57%
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 #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 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	\$ 4,972,727	\$ 86,093	
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	\$ 800,616	\$ 46,638	
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	\$ 9,629,736	\$ 524,928	5.63%
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 #3

DESCRIPTION	ACTUAL 2023	ACTUAL 2024	FINAL BUDGET 2025	DRAFT #3 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	\$ 43,225,003	\$ 1,562,639	3.75%