WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
COMPARATIVE SUMMARY
FY 2025 - 2026 BUDGET vs. FY 2026-2027 DRAFT #1

	BUDGET 2025-26	$ INCREASE (DECREASE)	BUDGET 2026-27	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		$ 1,614,365		3.73%
Benefits		$ 1,065,142		2.46%
TOTAL SALARY & BENEFITS	**$ 30,236,126**	**$ 2,679,507**	**$ 32,915,633**	**6.20%**
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		$ (38,560)		-0.09%
Tuition to Other School Districts (Tech Centers)		$ 44,964		0.10%
Interest on Short-term Debt		$ (514)		0.00%
Transportation		$ (7,218)		-0.02%
Debt Service		$ (20,632)		-0.05%
Fund Transfer - Capital		$ 150,000		0.35%
Fund Transfer - Food Service		$ -		0.00%
Special Education		$ 211,259		0.49%
TOTAL NONSALARY ITEMS	**$ 12,988,877**	**$ 339,298**	**$ 13,328,175**	**0.78%**
TOTAL EXPENSE INCREASES / (DECREASES)	**$ 43,225,002**	**$ 3,018,805**	**$ 46,243,808**	**6.98%**
REVENUE CHANGES				
Tuition		$ -		0.00%
Investment Earnings		$ (54,332)		-0.13%
Miscellaneous Revenues		$ 49,009		0.11%
Miscellaneous State Reimbursements		$ (56,987)		-0.13%
Special Ed Revenues		$ 98,745		0.23%
Fund Balance		$ -		0.00%
TOTAL REVENUE INCREASES / (DECREASES)	**$ 7,021,150**	**$ 36,436**	**$ 7,057,586**	**0.52%**
LOCAL EDUCATION SPENDING INCREASE (DECREASE)	**$ 36,203,852**	**$ 2,982,370**	**$ 39,186,222**	**8.24%**

Percentages for consideration
Every 1% increase in the budget = $362,039.
A 5% increase in per pupil spending would require us to cut $2,956,247.

Excess Spending Threshold
The estimated excess spending threshold = $16,331 per LTW ADM.
The estimated LTW ADM for the FY 27 budget is 2,259.29 (111.39 decrease from 2,370.68 in FY 26).
The estimated per pupil spending = $17,345.
The estimated excess spending threshold is $36,896,465.
This budget is above the estimated excess spending threshold by $2,289,757.