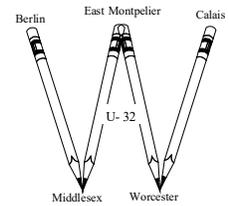


Washington Central Unified Union School District

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 School Board Directors
FROM: Steven Dellinger-Pate, Superintendent
DATE: December 10, 2025
RE: Impact Statement

The following outlines the impact of a proposed budget that meets current financial parameters but fails to align with the district's programmatic needs and strategic goals. This budget will cause erosion of core educational services, create systemic inconsistencies, and lead to potential non-compliance with state mandates, negatively affecting both individual school operations and the overall quality of education district-wide.

District-Wide Programmatic Impacts

What we are labeling as budget 2a creates reductions that threaten the foundational systems and core beliefs of the district, specifically impacting Multi-Layered System of Support (MLSS), equity commitments, and staff capacity.

A. Multi-Layered System of Support (MLSS) and Compliance

The reductions severely impact the district's MLSS foundation, which is intended to identify needs early and provide the right support at the right time.

- **Potential Non-Compliance with Act 173:** The district would be unable to provide the required layers of support, leading to non-compliance with Act 173.
- **MLSS Reduction:** Reductions in Interventionists and school counseling creates a loss of structural support for MLSS which impacts our processes around SEL screening and follow up, test administration, and scheduling of interventions.
- **Inconsistent Special Education Identification:** A lack of MLSS support creates an inconsistent process for identifying special education needs. Due to the inability to follow Act 173 protocols, it could take students additional time to qualify for special education service.
- **Widespread Academic Decline:** The loss of rigorous data collection by interventionists that drives effective instruction and Education Support Team (EST) decisions means that when MLSS breaks down, academic gaps will widen and compound as students move through the grades.

B. Educational Equity and Access

The inability to allocate resources for educational equity means the district will fail to meet Board parameter #2.

- **Disproportionate Impact on Marginalized Students:** This budget disproportionately impacts marginalized student populations who may not have access to these educational opportunities elsewhere.
- **Loss of Enrichment and Opportunity:** Cuts to instructional resources, such as field trips, department budgets, and library allocation for books, directly limit hands-on, experiential learning opportunities. Field trip cuts remove access to the world beyond the students' town, representing an inequity of experiences.
- **Curriculum Limitations:** Reductions to specialized teaching staff (such as Business, Science, World Language, and Music teachers) directly limit the breadth of the curriculum, restrict student choice, and may eliminate pathways for career exploration. The reduction of the Business teacher specifically eliminates an existing partnership with VTVLC, reducing a flexible pathway for students.
- **Financial Barriers:** Cutting AP Testing funding (\$11,000) creates a financial barrier for families, particularly those with low incomes, potentially preventing students from earning college credit.

C. Student Well-being and Staff Capacity

The loss of key support positions can negatively impact the mental health of students and increase the administrative burden on remaining staff.

- **Reduced Mental Health Support:** Eliminating the Director of Student Services and cutting the Social Worker position at U-32 could reduce capacity for mental health support, emotional counseling, and crisis intervention for students, particularly Layer 3-6 students.
- **Staff Overburden and Retention Risk:** Increased teacher workload can lead to higher stress and burnout, negatively impacting staff morale and teacher retention over time.

Impact on Individual Schools

The budget cuts manifest differently across district buildings, but consistently result in class sizes that don't meet district criteria, loss of specialized staff, and diminished MLSS capacity.

School	Staffing/Resource Cuts	Programmatic/Instructional Impacts
BES	Loss of interventionists. Berlin is already operating with a reduced 0.7 special educator position.	MLSS breaks down. The loss of interventions means students will not receive the required layers of support before SPED referrals, and the money invested in the new math program could erode. Special educators will not be able to fully provide additional interventions, which will lead to delays in evaluations and a potential increase in IEP numbers. Cuts to music, chorus, library, and P.E. reduce these services.

Calais	Elimination of 1 teacher (1.0 FTE) and one classroom. Reduction of School Counselor/Behavior Support to 0.9, Administrative Assistant to 0.4 (2 days/week), and School Nurse to 0.2 (1 day/week).	Requires a combined 1st/2nd grade class of 23 students and a combined 3rd/4th or 5th/6th class of 26 students, raising concerns about class size. Staff will have to cover for the Nurse 4 days a week. Reduction of the Administrative Assistant causes major disruptions to students, families, and staff, forcing the Principal to do more administrative and nursing duties, thus negatively impacting instructional leadership.
Doty	1.0 FTE Loss of dedicated single-grade math instruction and interventions, .3 reduction in school counselor, .3 reduction in school nursing to one day per week, half day instruction for library, music, and art. Reduction in Administrator FTE	Classroom teachers would have to simultaneously teach new content while supervising independent work being done by the other grade level. Reduces access to individual or small group work with students related to their social-emotional needs. Designees, such as the principal and administrative assistant, must be pulled away from supporting teachers to fill nursing needs.
EMES	Remains at 9 classrooms instead of 11, necessitating class sizes that don't meet district criteria. Compelled to implement a RIF for two Orton-Gillingham trained and highly skilled literacy interventionists due to system-wide cuts. Music FTE reduction by a day a week. Library FTE reduction by a day a week.	Kindergarten, Grade 1, and Grade 2 classrooms will exceed 22 students. Instructional configurations force interventionists to deliver straight grade-level math and phonics, precluding crucial layered interventions. Inability to comply with Act 173 due to specialized staff being cut in this area. Specific programs eliminated include Pre-K allied arts, weekly band and chorus, some tech integration, and after-school book clubs for Grades 4-6.
RMS	Loss of 1 interventionist, part time school counselor, part time nurse. Music would remain at the same FTE as this year, with more class to teach.	Teachers would need to provide first instruction, a boost, and layer 3 due to the reduction in interventionists. Students' access to intervention would be limited, including students who rely on this for their IEP services. We would not be able to offer band to any grade level. There would be reduced access to small groups for social-emotional needs. The part-time nurse would mean staff and principal need to provide this service, which impacts instructional leadership and learning for students.
U-32	Reduce 12.2 teaching positions (1 Core and 1 9/10 Team, 1.0 Business Teacher, 1.0 Spark position, 0.4 Science Teacher, 0.4 Art Teacher, 0.2 World Language, and 0.2 Music. Reduction of 1.0 FTE Administration	These reductions necessitate the elimination of 12.2 teaching positions and 1.0 administration, which directly limits the breadth of our curriculum, decreases 2.4 teachers available for interventions (Math, ELA & Functional Skills), reduces access to elective subjects like Business and the Arts, and removes essential middle school support through the loss of the Spark position. Beyond the classroom, the reduction in athletics, co-curriculars, and AP testing funding diminishes the wider student

	Reduction in Summer Curriculum Hours, Athletics/Co-Curricular/Clubs and AP Testing.	experience and college readiness support. Finally, the loss of summer curriculum hours undermines long-term instructional quality and impedes key summer operations, such as schedule changes and new family registration.
Centralized Services	Humanities and Justice Scholar Transportation Reductions in IT spending	HJC work will need to be led by other staff. Reduction in number of buses for transportation Elimination of some software contracts

Conclusion: Conflict with the Strategic Plan

This budget option, while meeting the Board’s financial parameters, fails to meet the Board’s programmatic parameters and goals, and impedes the district’s ability to realize the goals articulated in the Strategic Plan.

The budget does not support the Mission of the district, which is to nurture and inspire all students. Specifically, it undermines Goal #2—to **challenge, empower, and engage each student** through evidence-based instructional strategies and varied educational opportunities—by reducing specialized subjects and increasing class sizes.

These cuts are not isolated losses; they interact and magnify one another, creating a **snowball effect** that diminishes the quality of education for *all* students and could increase burnout among staff. The administration cannot support this budget if we continue our commitment to providing the support that all students need and deserve.

Chart of school reductions:

School	Teachers	Art	Library	Music	PE	Interventionists	Counselor	Social Wkr	Nurse	Admin Assistant	Admin	Totals
Berlin	1	0	0.2	0.2	0.2	2	0	0	0	0	0	3.6
Calais	1	0	0	0	0	0	0.1	0	0.3	0.6	0.1	2.1
Doty	1	0.1	0.1	0.1	0.1	1	0.3	0	0.3	0	0.1	3.1
EMES	0	0	0.2	0.2	0	0	0	0	0	0	0	0.4
Rumney	0	0.1	0	0	0	0	0.3	0	0	0	0	0.4
U-32	10.1	0.4	0	0.2		0	0	0.5	0	0	1	12.2
WCUUSD								0.5				0.5
Totals	13.1	0.6	0.5	0.7	0.3	3	0.7	1	0.6	0.6	1.2	22.3

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 COMPARATIVE SUMMARY
 FY 2025 - 2026 BUDGET vs. FY 2026-2027 DRAFT #2a

	BUDGET 2025-26	\$ INCREASE (DECREASE)	BUDGET 2026-27	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ (509,145)		-1.18%
Benefits		\$ 139,472		0.32%
TOTAL SALARY & BENEFITS	\$ 30,236,126	\$ (369,673)	\$ 29,866,453	-0.86%
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		\$ (134,008)		-0.31%
Tuition to Other School Districts (Tech Centers)		\$ 44,964		0.10%
Interest on Short-term Debt		\$ (514)		0.00%
Transportation		\$ (177,077)		-0.41%
Debt Service		\$ (20,632)		-0.05%
Fund Transfer - Capital		\$ 150,000		0.35%
Fund Transfer - Food Service		\$ 166,539		0.39%
Special Education		\$ 123,809		0.29%
TOTAL NONSALARY ITEMS	\$ 12,988,877	\$ 153,081	\$ 13,141,957	0.35%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 43,225,002	\$ (216,592)	\$ 43,008,410	-0.50%
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	\$ (253,028)	\$ 35,950,824	-0.70%

Percentages for consideration
 Every 1% increase in the budget = \$362,039.
 A 5% increase in per pupil spending= \$35,338,694 (was \$36,229,974 with estimated LTW ADM).
 Needed to cut \$3,847,528 from Draft #1 (\$39,186,222 Local Ed Spending) to hit this parameter.

Excess Spending Threshold
 The excess spending threshold = \$16,470 per LTW ADM.
 The estimated LTW ADM for the FY 27 budget is 2,203.71 (166.97 decrease from 2,370.68 in FY 26).
 The estimated per pupil spending = \$16,314.
 The estimated excess spending threshold is \$36,295,104.
 Draft #1 was above the estimated excess spending threshold by \$2,891,118.
 Draft #2a is below the estimated excess spending threshold by \$344,280.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #2a

<u>DESCRIPTION</u>	<u>FINAL</u> <u>BUDGET 2026</u>	<u>DRAFT #2a</u> <u>BUDGET 2027</u>	<u>\$ Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>
REVENUES				
TUITION REVENUES	\$ 730,680	\$ 730,680	\$ -	
INVESTMENT EARNINGS INTEREST	\$ 251,626	\$ 197,294	\$ (54,332)	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 164,851	\$ 213,860	\$ 49,009	
EDUC. SPENDING REVENUES	\$ 36,203,852	\$ 35,950,823	\$ (253,029)	
MISC STATE REIMBURSEMENTS	\$ 805,300	\$ 748,314	\$ (56,987)	
SPED EXPENDITURE REIMBURSEMENT	\$ 5,068,693	\$ 5,167,438	\$ 98,745	
SUBTOTAL REVENUES	\$ 43,225,004	\$ 43,008,410	\$ (216,593)	
FUND BALANCE	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 43,225,004	\$ 43,008,410	\$ (216,593)	-0.50%
EXPENSES				
INSTRUCTIONAL SERVICES				
SALARIES	\$ 9,418,854	\$ 8,785,804	\$ (633,050)	
MISCELLANEOUS BENEFITS	\$ 3,508,672	\$ 3,366,607	\$ (142,065)	
PROFESSIONAL EDUCATION SVC	\$ 217,450	\$ 233,150	\$ 15,700	
REPAIRS AND MAINT SVCS	\$ 900	\$ 450	\$ (450)	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 899,272	\$ 944,236	\$ 44,964	
TRAVEL	\$ 18,500	\$ 14,326	\$ (4,174)	
GENERAL SUPPLIES	\$ 226,700	\$ 205,200	\$ (21,500)	
BOOKS AND PERIODICALS	\$ 59,700	\$ 39,350	\$ (20,350)	
EQUIPMENT	\$ 7,200	\$ 40,000	\$ 32,800	
DUES AND FEES	\$ 24,050	\$ 15,900	\$ (8,150)	
TOTAL INSTRUCTIONAL SERVICES	\$ 14,381,298	\$ 13,645,023	\$ (736,275)	-5.12%
PRESCHOOL PROGRAM				
SALARIES	\$ 344,003	\$ 298,273	\$ (45,730)	
MISCELLANEOUS BENEFITS	\$ 181,914	\$ 149,776	\$ (32,138)	
PROFESSIONAL EDUCATION SVC	\$ 14,000	\$ 14,700	\$ 700	
TUITION TO PRIVATE SCHOOLS	\$ 127,700	\$ 96,166	\$ (31,534)	
GENERAL SUPPLIES	\$ 2,400	\$ 5,500	\$ 3,100	
BOOKS AND PERIODICALS	\$ 500	\$ -	\$ (500)	
DUES AND FEES	\$ 200	\$ -	\$ (200)	
TOTAL PRESCHOOL PROGRAM	\$ 670,717	\$ 564,415	\$ (106,302)	-15.85%
GUIDANCE SERVICES				
SALARIES	\$ 1,051,484	\$ 926,912	\$ (124,572)	
MISCELLANEOUS BENEFITS	\$ 396,744	\$ 387,671	\$ (9,073)	
PROFESSIONAL EDUCATION SVC	\$ 3,800	\$ 10,150	\$ 6,350	
TRAVEL	\$ 5,000	\$ 2,250	\$ (2,750)	
GENERAL SUPPLIES	\$ 29,500	\$ 28,100	\$ (1,400)	
BOOKS AND PERIODICALS	\$ 1,700	\$ 1,900	\$ 200	
DUES AND FEES	\$ 700	\$ 750	\$ 50	
TOTAL GUIDANCE SERVICES	\$ 1,488,928	\$ 1,357,733	\$ (131,195)	-8.81%
HEALTH SERVICES				
SALARIES	\$ 381,822	\$ 389,447	\$ 7,625	
MISCELLANEOUS BENEFITS	\$ 175,170	\$ 182,204	\$ 7,034	
PROFESSIONAL SERVICES	\$ 1,300	\$ 1,400	\$ 100	
GENERAL SUPPLIES	\$ 5,700	\$ 5,100	\$ (600)	
BOOKS AND PERIODICALS	\$ 900	\$ 850	\$ (50)	
TOTAL HEALTH SERVICES	\$ 564,892	\$ 579,001	\$ 14,109	2.50%
CURRICULUM SERVICES				
SALARIES	\$ 223,316	\$ 244,452	\$ 21,136	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #2a

DESCRIPTION	FINAL BUDGET 2026	DRAFT #2a BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
MISCELLANEOUS BENEFITS				
MISCELLANEOUS BENEFITS	\$ 22,314	\$ 24,446	\$ 2,132	
PURCHASED PROF & TECHNICAL SERVICES	\$ 2,200	\$ 4,000	\$ 1,800	
TRAVEL	\$ 1,300	\$ 5,150	\$ 3,850	
GENERAL SUPPLIES	\$ 200	\$ 300	\$ 100	
BOOKS AND PERIODICALS	\$ 1,200	\$ 6,050	\$ 4,850	
DUES AND FEES	\$ 1,000	\$ 1,850	\$ 850	
TOTAL CURRICULUM SERVICES	\$ 251,530	\$ 286,248	\$ 34,718	13.80%
INSTRUCTIONAL STAFF TRAINING				
SALARIES	\$ 44,683	\$ 92,940	\$ 48,257	
MISCELLANEOUS BENEFITS	\$ 23,611	\$ 50,365	\$ 26,754	
EMPLOYEE TRAINING/DEVELOPMENT	\$ 114,200	\$ 9,230	\$ (104,970)	
TRAVEL	\$ 2,900	\$ 250	\$ (2,650)	
BOOKS AND PERIODICALS	\$ -	\$ 1,700	\$ 1,700	
TOTAL INSTRUCTIONAL STAFF TRAINING	\$ 185,394	\$ 154,485	\$ (30,909)	-16.67%
OTHER SUPPORT SERVICES				
SALARIES	\$ -	\$ 8,796	\$ 8,796	
MISCELLANEOUS BENEFITS	\$ -	\$ 1,681	\$ 1,681	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ -	\$ -	
TRAVEL	\$ -	\$ -	\$ -	
TOTAL OTHER SUPPORT SERVICES	\$ -	\$ 10,477	\$ 10,477	#DIV/0!
LIBRARY SERVICES				
SALARIES	\$ 320,813	\$ 313,965	\$ (6,848)	
MISCELLANEOUS BENEFITS	\$ 97,225	\$ 111,865	\$ 14,640	
PROFESSIONAL ED SERVICES	\$ 2,900	\$ 5,750	\$ 2,850	
TRAVEL	\$ 300	\$ 150	\$ (150)	
GENERAL SUPPLIES	\$ 21,600	\$ 14,500	\$ (7,100)	
BOOKS AND PERIODICALS	\$ 47,300	\$ 45,100	\$ (2,200)	
EQUIPMENT	\$ 6,100	\$ 100	\$ (6,000)	
TOTAL LIBRARY SERVICES	\$ 496,238	\$ 491,430	\$ (4,658)	-0.94%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS				
SALARIES	\$ 517,058	\$ 468,622	\$ (48,436)	
MISCELLANEOUS BENEFITS	\$ 157,631	\$ 177,299	\$ 19,668	
PROFESSIONAL SERVICES	\$ 170,600	\$ 35,100	\$ (135,500)	
RENTALS AND LEASES-COPIER	\$ 84,600	\$ 87,138	\$ 2,538	
COMMUNICATIONS	\$ 128,300	\$ 118,600	\$ (9,700)	
TRAVEL	\$ 3,500	\$ 3,500	\$ -	
SUPPLIES-TECH RELATED	\$ 34,200	\$ 30,150	\$ (4,050)	
SOFTWARE	\$ 336,800	\$ 436,750	\$ 99,950	
EQUIPMENT	\$ 330,000	\$ 285,600	\$ (44,400)	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,762,689	\$ 1,642,759	\$ (119,930)	-6.80%
BOARD OF EDUCATION SVCS.				
SALARIES	\$ 31,515	\$ 36,180	\$ 4,665	
MISCELLANEOUS BENEFITS	\$ 2,729	\$ 3,309	\$ 580	
PURCHASED PROF & TECHNICAL SERVICES	\$ 86,900	\$ 28,350	\$ (58,550)	
LEGAL SERVICES	\$ 58,450	\$ 58,450	\$ -	
INSURANCE	\$ 124,050	\$ 165,700	\$ 41,650	
POSTAGE	\$ 3,400	\$ 1,700	\$ (1,700)	
ADVERTISING	\$ 5,600	\$ 800	\$ (4,800)	
GENERAL SUPPLIES	\$ 10,500	\$ 11,550	\$ 1,050	
BOOKS AND PERIODICALS	\$ 1,600	\$ 1,100	\$ (500)	
DUES AND FEES	\$ 9,100	\$ 11,000	\$ 1,900	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #2a

DESCRIPTION	FINAL BUDGET 2026	DRAFT #2a BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
TOTAL BOARD OF EDUCATION SVCS.	\$ 333,844	\$ 318,139	\$ (15,705)	-4.70%
SUPERINTENDENT SERVICES				
SALARIES	\$ 525,380	\$ 542,552	\$ 17,172	
MISCELLANEOUS BENEFITS	\$ 220,148	\$ 231,719	\$ 11,571	
PURCHASED PROF & TECHNICAL SERVICES	\$ 27,200	\$ 30,250	\$ 3,050	
COMMUNICATIONS-POSTAGE	\$ 31,100	\$ 19,400	\$ (11,700)	
PRINTING AND BINDING	\$ 750	\$ 750	\$ -	
TRAVEL	\$ 3,800	\$ 200	\$ (3,600)	
GENERAL SUPPLIES	\$ 13,400	\$ 16,200	\$ 2,800	
BOOKS AND PERIODICALS	\$ 900	\$ 450	\$ (450)	
DUES AND FEES	\$ 12,700	\$ 11,600	\$ (1,100)	
TOTAL SUPERINTENDENT SERVICES	\$ 835,378	\$ 853,121	\$ 17,743	2.12%
OFFICE OF THE PRINCIPAL				
SALARIES	\$ 1,585,801	\$ 1,634,742	\$ 48,941	
MISCELLANEOUS BENEFITS	\$ 682,340	\$ 710,389	\$ 28,049	
PURCHASED PROF & TECHNICAL SERVICES	\$ 26,400	\$ 31,100	\$ 4,700	
COMMUNICATIONS-POSTAGE	\$ 9,900	\$ 11,100	\$ 1,200	
TRAVEL	\$ 5,700	\$ 4,050	\$ (1,650)	
GENERAL SUPPLIES	\$ 51,400	\$ 45,350	\$ (6,050)	
DUES AND FEES	\$ 15,150	\$ 10,400	\$ (4,750)	
TOTAL OFFICE OF THE PRINCIPAL	\$ 2,376,691	\$ 2,447,131	\$ 70,440	2.96%
FISCAL SERVICES				
SALARIES	\$ 383,565	\$ 406,556	\$ 22,991	
MISCELLANEOUS BENEFITS	\$ 155,635	\$ 195,112	\$ 39,477	
PURCHASED PROF & TECHNICAL SERVICES	\$ 22,100	\$ 29,750	\$ 7,650	
AUDITING SERVICES	\$ 42,150	\$ 51,600	\$ 9,450	
TRAVEL	\$ 2,600	\$ 2,300	\$ (300)	
GENERAL SUPPLIES	\$ 1,100	\$ 1,850	\$ 750	
DUES AND FEES	\$ 700	\$ 400	\$ (300)	
INTEREST ON SHORT-TERM DEBT	\$ 124,838	\$ 124,324	\$ (514)	
TOTAL FISCAL SERVICES	\$ 732,688	\$ 811,892	\$ 79,204	10.81%
OPERATION AND MAINT.PLANT				
SALARIES	\$ 1,804,610	\$ 1,719,839	\$ (84,771)	
MISCELLANEOUS BENEFITS	\$ 698,173	\$ 776,305	\$ 78,132	
UTILITY SERVICES	\$ 45,750	\$ 37,650	\$ (8,100)	
CLEANING SERVICES	\$ 107,650	\$ 130,300	\$ 22,650	
REPAIR AND MAINTENANCE & RENTALS	\$ 434,300	\$ 524,000	\$ 89,700	
COMMUNICATIONS	\$ 3,200	\$ 550	\$ (2,650)	
TRAVEL/GAS & BOTTLED GAS	\$ 16,100	\$ 12,100	\$ (4,000)	
GENERAL SUPPLIES	\$ 232,650	\$ 215,218	\$ (17,432)	
ELECTRICITY	\$ 411,750	\$ 452,150	\$ 40,400	
OIL	\$ 189,900	\$ 181,000	\$ (8,900)	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$ 154,600	\$ 99,800	\$ (54,800)	
SOFTWARE	\$ 24,000	\$ 24,000	\$ -	
EQUIPMENT	\$ 101,500	\$ 172,700	\$ 71,200	
DUES AND FEES	\$ 1,800	\$ 2,350	\$ 550	
TOTAL OPER. AND MAINT.PLANT	\$ 4,225,983	\$ 4,347,962	\$ 121,979	2.89%
STUDENT TRANSPORTATION SV				
SALARIES	\$ 6,909	\$ 7,185	\$ 276	
BENEFITS	\$ 2,605	\$ 5,946	\$ 3,341	
STUDENT TRANSPORTATION SV	\$ 1,876,754	\$ 1,675,827	\$ (200,927)	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #2a

<u>DESCRIPTION</u>	<u>FINAL BUDGET 2026</u>	<u>DRAFT #2a BUDGET 2027</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
TOTAL STUDENT TRANSPORTATION SV	\$ 1,886,268	\$ 1,688,958	\$ (200,927)	-10.65%
STUDENT TRANS-OTHER				
STUDENT TRANS-FIELD TRIPS	\$ 79,300	\$ 103,150	\$ 23,850	
TOTAL STUDENT TRANS-OTHER	\$ 79,300	\$ 103,150	\$ 23,850	30.08%
DEBT SERVICE				
REDEMPTION OF PRINCIPAL	\$ 773,111	\$ 773,373	\$ 262	
INTEREST LONG TERM DEBT	\$ 203,106	\$ 182,212	\$ (20,894)	
TOTAL DEBT SERVICE	\$ 976,217	\$ 955,585	\$ (20,632)	-2.11%
REFUND PRIOR YEAR				
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	
TOTAL REFUND PRIOR YEAR	\$ -	\$ -	\$ -	0.00%
FUND TRANSFER OUT				
FUND TRANSFER-CAPITAL	\$ 500,000	\$ 650,000	\$ 150,000	
FUND TRANSFER-FOOD SERVICE	\$ 160,400	\$ 326,939	\$ 166,539	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$ 55,000	\$ -	\$ (55,000)	
TOTAL TRANSFER TO OTHER FUNDS	\$ 715,400	\$ 976,939	\$ 261,539	36.56%
SUPPORT PROGRAMS-SPECIAL EDUCATION				
SALARIES - SUPPORT	\$ 1,667,861	\$ 1,852,021	\$ 184,160	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 1,144,503	\$ 1,223,781	\$ 79,278	
SPECIAL EDUCATION SHARED SERVICES	\$ 4,972,727	\$ 5,000,067	\$ 27,340	
ZENITH PROGRAM	\$ 170,187	\$ 234,294	\$ 64,107	
STATE PLACED STUDENT COSTS	\$ 196,650	\$ 172,000	\$ (24,650)	
SUMMER PROGRAM	\$ 108,248	\$ 139,639	\$ 31,391	
PSYCHOLOGICAL SERVICES	\$ 184,386	\$ 254,905	\$ 70,519	
SLP SERVICES	\$ 800,616	\$ 700,355	\$ (100,261)	
OT SERVICES	\$ 37,533	\$ 102,286	\$ 64,753	
PT SERVICES	\$ -	\$ -	\$ -	
TRANSPORTATION (NOT SUMMER)	\$ 224,189	\$ 209,500	\$ (14,689)	
EEE PROGRAM	\$ 89,036	\$ 104,435	\$ 15,399	
STATE PLACED 504 STUDENTS	\$ 33,800	\$ 16,900	\$ (16,900)	
TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION	\$ 9,629,736	\$ 10,010,183	\$ 380,447	3.95%
SPED ADMINISTRATION				
SALARIES	\$ 356,069	\$ 371,094	\$ 15,025	
MISCELLANEOUS BENEFITS	\$ 109,890	\$ 99,843	\$ (10,047)	
EMP TRAINING/DEVELOPMENT	\$ -	\$ 10,600	\$ 10,600	
INSURANCE	\$ -	\$ -	\$ -	
COMMUNICATIONS	\$ -	\$ -	\$ -	
ADVERTISING	\$ 700	\$ 500	\$ (200)	
TRAVEL	\$ 1,300	\$ 850	\$ (450)	
SUPPLIES	\$ 2,700	\$ 2,300	\$ (400)	
SUPPLIES-SOFTWARE	\$ 10,800	\$ 6,850	\$ (3,950)	
DUES AND FEES	\$ 1,900	\$ 3,100	\$ 1,200	
TOTAL SPED ADMINISTRATION	\$ 515,334	\$ 495,137	\$ 11,778	2.29%
ENGLISH LANGUAGE LEARNER				
SALARIES	\$ 71,492	\$ 74,352	\$ 2,860	
MISCELLANEOUS BENEFITS	\$ 24,302	\$ 28,508	\$ 4,206	
PURCHASED PROF & TECHNICAL SERVICES	\$ 2,800	\$ 1,400	\$ (1,400)	
TRAVEL	\$ 1,200	\$ 1,100	\$ (100)	
TOTAL ENGLISH LANGUAGE LEARNER	\$ 101,503	\$ 105,360	\$ 5,566	5.48%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #2a

<u>DESCRIPTION</u>	FINAL BUDGET 2026	DRAFT #2a BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
FOOD SERVICE - DISTRICTWIDE				
SALARIES	\$ -	\$ 94,302	\$ 94,302	
MISCELLANEOUS BENEFITS	\$ -	\$ 46,347	\$ 46,347	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 70	\$ 70	
TRAVEL	\$ -	\$ 1,000	\$ 1,000	
TOTAL ENGLISH LANGUAGE LEARNER	\$ -	\$ 141,719	\$ 141,719	#DIV/0!
CO-CURRICULAR ACTIVITIES				
MISCELLANEOUS EXPENSES	\$ 1,014,974	\$ 1,021,563	\$ 6,589	
TOTAL COCURRICULAR ACTIVITIES	\$ 1,014,974	\$ 1,021,563	\$ 6,589	0.65%
TOTAL EXPENSES	\$ 43,225,003	\$ 43,008,410	\$ (216,592)	-0.50%