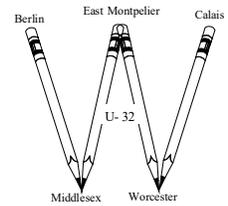


Washington Central Unified Union School District

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 Board of Directors
FROM: Steven Dellinger-Pate, Superintendent
RE: Impact of Budget 2b
DATE: December 12, 2025

The following outlines the impact of a proposed budget that considers a 3-elementary school and 7-12 grade U-32 configuration. This budget meets current financial parameters and many of the district's programmatic needs and strategic goals. This budget provides the best opportunity for our elementary students to receive substantially similar programming and services. The budget still has cuts to programming at U-32.

District-Wide Programmatic Impacts

What we are labeling as budget 2b allows the elementary schools to provide full-time Nursing, School Counselor, and Librarians, while U-32 maintains current staffing levels in Nursing and Library. The budget also maintains our Multi-Layered System of Support (MLSS) at the elementary level.

A. Multi-Layered System of Support (MLSS)

The budget maintains the elementary MLSS foundation, which is intended to identify needs early and provide the right support at the right time.

- **What was maintained:** Appropriate FTEs of interventionists in both literacy and math in all three buildings. Appropriate class sizes, particularly in the primary grades, to ensure that classroom teachers can provide Layers 1 and 2 interventions for all students and are not asked to provide interventions beyond Layer 2.

This budget does not maintain the appropriate U-32 MLSS interventions, which are intended to identify needs early and provide the right support at the right time.

- **What will be reduced:** A reduction in FTE in middle school interventions will increase intervention class sizes.

B. Educational Equity and Access

The inability to allocate resources at U-32 in several areas for educational equity means the district only partially meets Board parameter #2.

- **Loss of Enrichment and Opportunity:** Cuts to resources at U-32, summer curriculum hours, late bus routes, books, supplies, teacher stipend positions, flexible pathway supports, Athletics/Co-Curricular/Clubs, AP Testing 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) will limit the breadth of the curriculum, restrict student choice, and may eliminate some 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

This draft allows all elementary schools to achieve full-time nursing and school counseling. However, the loss of key support positions at U-32 could limit the ability to meet the goals of our strategic plan about well-being.

- **Services at Elementary schools:** All three elementary schools will have full-time Nursing and School Counselors.
- **Reduced Mental Health Support at U-32:** 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.

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 Impact	Programmatic/Instructional Impacts
BES	<p>We will have stability in services for students at BES.</p> <p>Increased FTE in Library services which increases the ability to provide integrated technology to our student. s</p>	<p>All MLSS, class size, and class configuration needs will be met in this model.</p> <p>Ability to preserve band, chorus, tech integration, and grade-level book clubs.</p> <p>Ability to stay in compliance with the requirements of Act 139 and Act 173.</p>

<p>Calais/EM</p>	<p>The most significant staffing impact in this model is the requirement that staff move buildings.</p> <p>Maintenance of special education and interventions: 4 special educators 5 interventionists Increased FTEs in Art, Music, PE, and Library to reflect the larger population of students.</p> <p>All students will have access to a full-time nurse, which they will not have in Budget 2a in Calais.</p> <p>Impacts on the building as we would exceed capacity by 2 classrooms if all Pre-K - Grade 6 were at the EMES facility.</p>	<p>All MLSS, class size, and class configuration needs will be met in this model.</p> <p>Ability to preserve band, chorus, tech integration, and grade-level book clubs.</p> <p>Ability to continue offering ECO to students as part of their regular programming.</p> <p>Ability to stay in compliance with the requirements of Act 139 and Act 173.</p> <p>Students would be able to create social networks and have a variety of learning partners at their level.</p> <p>Stability of class sizes and configurations. Configurations will look like the following: Pre-K: (tbd) K: (12, 12) Grade 1: (17, 18) Grade 2: (16, 16) Grade 3: (19, 20) Grade 4: (19, 19) Grade 5: (18, 19) Grade 6: (23, 24)</p>
<p>Middlesex/ Worcester</p>	<p>Stability of class sizes and configurations</p> <p>Worcester’s youngest learners would not need to be moved to Rumney</p> <p>Maintenance of intervention staffing to allow for timely, flexible provision of intervention services</p>	<p>We would be able to provide needed interventions and follow our Layered supports model.</p> <p>Students would have more access to their allied arts teachers.</p> <p>Students would have access to band and chorus and our music teacher would have more dedicated days to our school, so we would have more flexibility in scheduling concerts.</p> <p>Classroom teachers would no longer be overburdened with responsibilities that are outside their role and positive.</p> <p>Students would be able to create social networks and have a variety of learning partners at their level.</p>
<p>U-32</p>	<p>Reduce 7.7 teaching positions - 1.0 Literacy, 1.0 Math, 1.0 Global Citizenship, 1.4 Science, 1.0 Business, 1.0 Spark position, 0.5 Social Worker, 0.2 Art, 0.2 World Language, and 0.2 Music.</p> <p>Reduction of 1.0 FTE Administration</p>	<p>These reductions necessitate the elimination of 7.7 teaching positions (including one middle school core team) which directly limits the breadth of our curriculum, decreases .8 teachers available for MS interventions (Math, Literacy & Functional Skills), reduces access to elective subjects like Business and the Arts, and reduces middle school support through the loss of the Spark position.</p>

	<p>Reduction in Summer Curriculum and counseling hours, late bus routes, field trips, books, supplies, teacher stipend positions, flexible pathway supports, Athletics/Co-Curricular/Clubs and AP Testing.</p>	<p>A reduction of 1.0 administration increases the responsibilities of remaining administrators. All administrative functions will be reallocated to remaining administrators including supervision and evaluation, scheduling, student supervision and support.</p> <p>The reduction in athletics, co-curriculars, clubs, field trips, and late bus routes limits opportunities for students to engage with the school community beyond the classroom.</p> <p>Due to the reduction of books and supplies, the ability to have updated instructional material will be impacted.</p> <p>The reduction of teacher leadership stipends will necessitate a restructuring of teacher leadership positions.</p> <p>The loss of summer curriculum hours diminishes long-term instructional quality.</p> <p>Reduced summer counselor hours necessitate a change in when students have access to course scheduling and new family registration.</p>
<p>Centralized Services</p>	<p>Humanities and Justice Scholar Transportation Reductions in IT spending</p>	<p>HJC work will need to be led by other staff. Reduction in number of buses for transportation Elimination of some software contracts</p>

Conclusion

This budget option, while meeting the Board’s financial parameters, still does not meet all the Board’s programmatic parameters and goals.

The budget needs to be further refined to identify any additional savings that can be used to support the reductions at U-32 in order to meet the Mission of the district, which is to nurture and inspire all students.

We increasingly are facing the challenge of providing a high-quality educational experience for all our students while creating a financially sustainable budget.

A staff reduction chart is forthcoming.

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

	BUDGET 2025-26	\$ INCREASE (DECREASE)	BUDGET 2026-27	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ (338,464)		-0.78%
Benefits		\$ 80,610		0.19%
TOTAL SALARY & BENEFITS	\$ 30,236,126	\$ (257,854)	\$ 29,978,272	-0.60%
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		\$ (152,787)		-0.35%
Tuition to Other School Districts (Tech Centers)		\$ 44,964		0.10%
Interest on Short-term Debt		\$ (514)		0.00%
Transportation		\$ (215,977)		-0.50%
Debt Service		\$ (20,632)		-0.05%
Fund Transfer - Capital		\$ 150,000		0.35%
Fund Transfer - Food Service		\$ 166,539		0.39%
Special Education		\$ (490)		0.00%
TOTAL NONSALARY ITEMS	\$ 12,988,877	\$ (28,897)	\$ 12,959,979	-0.07%
TOTAL EXPENSE INCREASES / (DECREASES)	\$ 43,225,002	\$ (286,751)	\$ 42,938,251	-0.66%
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	\$ (323,187)	\$ 35,880,665	-0.89%

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 = \$16,282.
 The estimated excess spending threshold is \$36,295,104.
 Draft #1 was above the estimated excess spending threshold by \$2,891,118.
 Draft #2B is below the estimated excess spending threshold by \$414,439.

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

DESCRIPTION	FINAL BUDGET 2026	DRAFT #2B BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
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	\$ 35,880,664	\$ (323,188)	
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	\$ 42,938,251	\$ (286,752)	
FUND BALANCE	\$ -	\$ -	\$ -	
TOTAL REVENUES	\$ 43,225,004	\$ 42,938,251	\$ (286,752)	-0.66%
EXPENSES				
INSTRUCTIONAL SERVICES				
SALARIES	\$ 9,418,854	\$ 9,281,924	\$ (136,930)	
MISCELLANEOUS BENEFITS	\$ 3,508,672	\$ 3,523,240	\$ 14,568	
PROFESSIONAL EDUCATION SVC	\$ 217,450	\$ 180,600	\$ (36,850)	
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	\$ 134,145	\$ (92,555)	
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	\$ 14,174,171	\$ (207,127)	-1.44%
PRESCHOOL PROGRAM				
SALARIES	\$ 344,003	\$ 302,493	\$ (41,510)	
MISCELLANEOUS BENEFITS	\$ 181,914	\$ 148,397	\$ (33,517)	
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	\$ 567,256	\$ (103,461)	-15.43%
GUIDANCE SERVICES				
SALARIES	\$ 1,051,484	\$ 930,701	\$ (120,783)	
MISCELLANEOUS BENEFITS	\$ 396,744	\$ 366,764	\$ (29,980)	
PROFESSIONAL EDUCATION SVC	\$ 3,800	\$ 7,750	\$ 3,950	
TRAVEL	\$ 5,000	\$ 2,250	\$ (2,750)	
GENERAL SUPPLIES	\$ 29,500	\$ 14,100	\$ (15,400)	
BOOKS AND PERIODICALS	\$ 1,700	\$ 1,900	\$ 200	
DUES AND FEES	\$ 700	\$ 750	\$ 50	
TOTAL GUIDANCE SERVICES	\$ 1,488,928	\$ 1,324,215	\$ (164,713)	-11.06%
HEALTH SERVICES				
SALARIES	\$ 381,822	\$ 389,447	\$ 7,625	
MISCELLANEOUS BENEFITS	\$ 175,170	\$ 178,511	\$ 3,341	
PROFESSIONAL SERVICES	\$ 1,300	\$ 1,350	\$ 50	
GENERAL SUPPLIES	\$ 5,700	\$ 4,750	\$ (950)	
BOOKS AND PERIODICALS	\$ 900	\$ 1,200	\$ 300	
TOTAL HEALTH SERVICES	\$ 564,892	\$ 575,258	\$ 10,366	1.84%
CURRICULUM SERVICES				
SALARIES	\$ 223,316	\$ 224,452	\$ 1,136	

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

DESCRIPTION	FINAL BUDGET 2026	DRAFT #2B BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
MISCELLANEOUS BENEFITS	\$ 22,314	\$ 22,758	\$ 444	
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	\$ 264,560	\$ 13,030	5.18%
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	\$ 410,405	\$ 89,592	
MISCELLANEOUS BENEFITS	\$ 97,225	\$ 116,213	\$ 18,988	
PROFESSIONAL ED SERVICES	\$ 2,900	\$ 4,100	\$ 1,200	
TRAVEL	\$ 300	\$ 150	\$ (150)	
GENERAL SUPPLIES	\$ 21,600	\$ 14,500	\$ (7,100)	
BOOKS AND PERIODICALS	\$ 47,300	\$ 27,100	\$ (20,200)	
EQUIPMENT	\$ 6,100	\$ 100	\$ (6,000)	
TOTAL LIBRARY SERVICES	\$ 496,238	\$ 572,568	\$ 76,480	15.41%
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS				
SALARIES	\$ 517,058	\$ 468,622	\$ (48,436)	
MISCELLANEOUS BENEFITS	\$ 157,631	\$ 177,299	\$ 19,668	
PROFESSIONAL SERVICES	\$ 170,600	\$ 34,300	\$ (136,300)	
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	\$ 29,950	\$ (4,250)	
SOFTWARE	\$ 336,800	\$ 436,750	\$ 99,950	
EQUIPMENT	\$ 330,000	\$ 285,600	\$ (44,400)	
TOTAL INSTR REL-TECHNOLOGY SVCS	\$ 1,762,689	\$ 1,641,759	\$ (120,930)	-6.86%
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 #2B

DESCRIPTION	FINAL BUDGET 2026	DRAFT #2B 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	\$ 1,523,107	\$ (62,694)	
MISCELLANEOUS BENEFITS	\$ 682,340	\$ 646,628	\$ (35,712)	
PURCHASED PROF & TECHNICAL SERVICES	\$ 26,400	\$ 31,050	\$ 4,650	
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	\$ 2,271,685	\$ (105,006)	-4.42%
FISCAL SERVICES				
SALARIES	\$ 383,565	\$ 410,056	\$ 26,491	
MISCELLANEOUS BENEFITS	\$ 155,635	\$ 189,432	\$ 33,797	
PURCHASED PROF & TECHNICAL SERVICES	\$ 22,100	\$ 19,750	\$ (2,350)	
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	\$ 799,712	\$ 67,024	9.15%
OPERATION AND MAINT.PLANT				
SALARIES	\$ 1,804,610	\$ 1,719,840	\$ (84,770)	
MISCELLANEOUS BENEFITS	\$ 698,173	\$ 773,908	\$ 75,735	
UTILITY SERVICES	\$ 45,750	\$ 37,650	\$ (8,100)	
CLEANING SERVICES	\$ 107,650	\$ 130,300	\$ 22,650	
REPAIR AND MAINTENANCE & RENTALS	\$ 434,300	\$ 522,900	\$ 88,600	
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	\$ 4,344,466	\$ 118,483	2.80%
STUDENT TRANSPORTATION SV				
SALARIES	\$ 6,909	\$ 7,185	\$ 276	
BENEFITS	\$ 2,605	\$ 5,946	\$ 3,341	
STUDENT TRANSPORTATION SV	\$ 1,876,754	\$ 1,646,827	\$ (229,927)	

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

<u>DESCRIPTION</u>	<u>FINAL BUDGET 2026</u>	<u>DRAFT #2B BUDGET 2027</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
TOTAL STUDENT TRANSPORTATION SV	\$ 1,886,268	\$ 1,659,958	\$ (229,927)	-12.19%
STUDENT TRANS-OTHER				
STUDENT TRANS-FIELD TRIPS	\$ 79,300	\$ 93,250	\$ 13,950	
TOTAL STUDENT TRANS-OTHER	\$ 79,300	\$ 93,250	\$ 13,950	17.59%
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	\$ 1,762,082	\$ 94,221	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 1,144,503	\$ 1,151,471	\$ 6,968	
SPECIAL EDUCATION SHARED SERVICES	\$ 4,972,727	\$ 4,998,368	\$ 25,641	
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	\$ 197,705	\$ 13,319	
SLP SERVICES	\$ 800,616	\$ 634,955	\$ (165,661)	
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	\$ 9,723,635	\$ 93,899	0.98%
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 #2B

<u>DESCRIPTION</u>	FINAL BUDGET 2026	DRAFT #2B BUDGET 2027	\$ Increase (Decrease)	% Increase (Decrease)
FOOD SERVICE - SCHOOLWIDE				
SALARIES	\$ -	\$ 94,302	\$ 94,302	
MISCELLANEOUS BENEFITS	\$ -	\$ 46,417	\$ 46,417	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ 1,950	\$ 1,950	
TRAVEL	\$ -	\$ 1,000	\$ 1,000	
GENERAL SUPPLIES	\$ -	\$ -	\$ -	
TOTAL FOOD SERVICE - SCHOOLWIDE	\$ -	\$ 143,669	\$ 143,669	#DIV/0!
CO-CURRICULAR ACTIVITIES				
MISCELLANEOUS EXPENSES	\$ 1,014,974	\$ 912,846	\$ (102,128)	
TOTAL COCURRICULAR ACTIVITIES	\$ 1,014,974	\$ 912,846	\$ (102,128)	-10.06%
TOTAL EXPENSES	\$ 43,225,003	\$ 42,938,251	\$ (286,751)	-0.66%