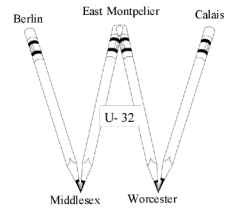


# Washington Central Unified Union School District

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

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761



**WCUUSD Finance Committee  
Meeting Agenda  
1.13.26  
8:30-9:30 AM  
Central Office  
1130 Gallison Hill Rd.  
Montpelier, VT**

**Virtual Meeting Information**

**<https://tinyurl.com/mvdehdjd>**

**Meeting ID: 844 7315 8627**

**Password: 702309**

**Dial by Your Location: 1-929-205-6099**

**Virtual Only**

1. Call to Order
2. Approve Minutes of 12.9.25 – pg. 3
3. Informational Reports
  - 3.1. Monthly Reflections – pg. 6
4. Discussion/Action
  - 4.1. Review and Discuss FY 2026-27 Budget and Tax Rate Projections – pg. 7
  - 4.2. Review FY 2026-27 Staffing Chart – pg. 17
  - 4.3. Set Announced Tuition Rate for FY 2026-27 – pg. 23
5. Future Agenda Items
  - 5.1. Next Regular Meeting: February 10, 2026

NOTE: To ensure the board has time to conduct its business, the board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.

**WCUUSD Board Norms - Adopted 9.17.25**

- **Public input** –Notify the community about public forums and opportunities for public comment at board meetings, and the ability to always submit written input.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the steering committee discuss and decide how the issue should be added to a future agenda.
- **Community dialogue** – The board will periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **Inclusive time for thoughtful decisions** - The chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Prepare for meetings and receive materials in advance** -Board members come prepared, having reviewed the agenda and materials in advance
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, focus on shared solutions and celebrate successes.
- **All voices will be heard** - Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation. Board members will address the topics up for debate and not the person.
- **Governance Reflection** - At the end of each board meeting, reflect on whether the board adhered to agreed protocols, processes, and policies.
- **Reflection** –At the end of each board meeting, board members will be allowed time to share their general reflections on the meeting.

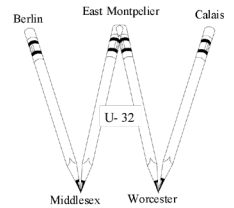
**AGENDA KEY**

Agenda Section	Examples	Role/ Responsibility	Description
Call to Order	n/a	Board Chair or designee	Formal opening to meeting. Superintendent calls to order during annual reorganization
Public Comment			Opportunity for public comment on items not on the agenda. Board will adhere to a strict 1.5 minute public comment time limit per person. Microphones will be muted when time is up. If there is not enough time on the agenda for all members of the public wishing to comment at the beginning of the meeting, there is additional public comment at the end of the meeting.
Executive Session	Personnel Student Matter Negotiations		Only for discussion of items covered in VSA §313. Formal actions not taken in Executive Session
Reports to the Board	Superintendent/ COLT Student Report	Administration	Both regular/recurring reports and one-time reports happen here. One-time reports are determined by the Board workplan or requested by the will of the Board. Generally, reports invite clarifying questions but not formal discussion/action
Committee Reports	Finance Policy Education Quality	Board	Chair of the committee reports on substance of most recent committee meeting. Generally, reports invite clarifying questions; any discussion or action items would be listed in the respective section of the agenda
Discussion Items		Board with input from administration	Items on the agenda specifically for discussion of the Board. Chair can seek input from audience during discussions. Generally not intended for action (although nothing prevents the Board from taking an action)
Action Items	Personnel approvals	Board	Items formally on the agenda for Board action. Discussion can occur after a motion is on the table
Consent Agenda	Board Orders Minutes	Board	Designed for items that need proforma approval and/or are sufficiently routine. Board acts on all items in the Consent agenda and does not discuss any item unless it is pulled out during Agenda Adjustments

# 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.*

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761



**WCUUSD Finance Committee  
Meeting Agenda  
12.9.25  
8:30-9:30 AM  
Central Office  
1130 Gallison Hill Rd.  
Montpelier, VT**

**Present:** Ursula Stanley, Susanne Gann, Steven Dellinger-Pate, Zach Sullivan, Flor Diaz Smith, Daniel Keeney, Elizabeth Brown

**Others:** Lila Richardson

- 1. Call to Order:** Flor called the meeting to order at 8:35 a.m.
- 2. Approve Minutes of 11.11.25:** Ursula moved to approve the minutes of 11.11.25. Zach pointed out a typo in the first line. **Zach seconded, and the motion passed.**
- 3. Informational Reports**
  - 3.1. Monthly Reflections:** Susanne highlighted the food service department and advised they have had several harvest dinners they prepared across the district. She thanked the staff for all the work they do. Ron is working on the food service review that is due in February. A few years ago, we were reviewed and that is one of the reasons we hired the food service director position due to the findings in that review. In this review we believe we have corrected many of the issues previously found. She advised there is a Federal grant review coming up in March. They will go through our controls and processes for Federal regulations and policies. Open enrollment is in full swing, and we are getting everyone set up on new flex plans. A new company called Health Equity bought out our the company that holds our flex plan, new contributions will be set up for the first payroll in January. Several staff were sent to NEMRC training to learn about electronic filing of W-2s, 1099 filing with the IRS, closing out accounts payable, and reviewing any child care or credit contributions, the kind of work that gets done when you close out a calendar year for a business. Susanne and Steven have been focusing on the budget. Zach asked if the grant review was being done by the VT AOE or by the Federal government. Susanne advised the VT AOE.
- 4. Discussion/Action**
  - 4.1. Approve Copier Bid Award:** There were three vendors that bid; they were Symquest, Rico and National. Susanne advised we currently use Symquest and although they were not the lowest bidder, they came in within \$200.00 of the other bids. She advised that we would like to stay with Symquest as they are a known company, they are local and the service provided will be local. We are recommending to the board that we go with them for a 5-year

lease for \$73,375.66. **Ursula moved to recommend to the Board that they approve the proposed tax-exempt lease with M.S.T. Government Leasing, LLC, for the purposes of refinancing, and funding photocopy equipment leases including consultant fees, and related costs of issuances of such leases in an amount not to exceed One Hundred Ninety-Nine Thousand Three Hundred Twenty-Two dollars and Forty-Seven Cents (\$199,322.47) and an interest rate of 5.19% per year through August 1, 2030. Zach seconded.** There was some discussion. Zach asked if that full amount was for the full 5 years. Steven confirmed. Daniel asked how this relates to what we had in the budget for an estimate. Susanne advised it is a bit lower and it is almost the same amount. Daniel asked how the interest rate comes into play. Susanne advised it is the lease on the equipment and we pay one installment every year on the lease rather than a monthly installment. **The motion passed unanimously.**

- 4.2. **FY 27 Budget:** Susanne advised that they have been working on two different budgets to bring to the meeting on 12.10.25. She stated that the first one is to get us to the 5 % increase per pupil, or per LTW ADM. The second budget is prepared based on the configuration committee's recommendations around the Calais and Doty buildings. Susanne advised that this is a team effort and she and Steven have worked collaboratively with the entire administration. This will require over \$2 million in reductions. The December 1 tax letter has been received from the state, in its there is an average increase of 11.9% estimated. That comes from the FY 26 average tax rate of \$1.56 increasing to \$1.74. The letter also referred to the total Ed spending. Susanne advised they get that information by pulling business managers across the state and asking what their percentage increase is. WCUUSD provided them with the Draft 1 percentage increase. They are talking about a 5.8% increase across the state in those initial budgets that were delivered by business managers. The LTW ADM's have come in. Susanne projected 111 as a decrease, and she stated that they are on a fourth revision from them because business managers had so many questions . We are now at a decrease of 170. One of the biggest impacts is that we are not only seeing enrollment decreases, but also when you lose a student, you do not just lose that student, you lose the weight that was applied to that student. Susanne advised that her numbers were based on enrollment at the time; their numbers are based on average daily membership, which is a 20-day window, and in that window, the enrollment swung. Overall, she stated that the average per pupil spending across the state is a 6.8% increase. Susanne mentioned that there has been a concern regarding direct certification numbers, as there have not been as many as last year. Zach asked what is going on with the direct certification and if we know what the average, daily membership on the statewide total is decreasing this year? Susanne advised .91% is what it went down across the state. Steven advised that 3 years ago when we started talking about configuration and budget, we were using language like expanded opportunities, what more can we do? He advised we are no longer in a position because of the changes we are seeing in the LTW ADM to say those kinds of things. Steven stated we need to start talking about preserving programming that we currently have and this budget will not allow us to preserve current programming and still allow us to stay under the threshold. When you look at a 170-student loss to the LTW ADM that is a \$2.7 million reduction in our allocation from the state. What are the pressures on our budget? Our pressures on our budget are increased wages, increased inflation, and healthcare. Those things are creating a need for us to really dig into this budget and figure out what is happening in our schools themselves. We are trying to keep 5% increase to our per pupil which barely keeps us under the the threshold. The threshold has adjusted up a bit; it is now at \$16,470. We are using \$16,036. . He advised when we look at our schools, 5 elementary and a 7-12 school it calls for significant reductions in our programming and our ability to

deliver our MLSS systems. When we look at this as a three elementary school and a 7-12 school, we still have to look at reductions in our staffing. Some of those are a result of the reconfiguration, but right now, there is no room for our budget to increase. Budget draft 2a is a 5-elementary school model, and 2b is a 3-school model. There are still places to find cost savings but there is no room for increased spending. If someone has questions about what happens if one-town votes, then we revert to the school configurations of Draft 2A, so no matter what vote is held U-32 is not going to significantly be able to change its budget between draft 2A and 2B. That budget is currently \$1.5 million less than what we have right now. Steven spoke about some of the reductions and advised there would be a chart with all of that information at the meeting tomorrow. He also spoke about one-time expenses. Steven said they are still looking at areas where they can find cost savings, and they are not promising any expanded programming. Ursula asked if the budget drafts include materials or was there a reduction in materials? Steven advised there is a reduction in everything. He advised there is not an elimination of materials but it is different between the budget drafts because of staffing differences. Steven advised they will be sending an impact statement as well so the board will be able to see how the budget affects our staffing, by school and by district. Zach asked about the scale of reductions at the elementary schools and are we still able to maintain the per pupil weighting formula or are we taking more out of U-32 than the elementary schools at this point? Steven advised we are looking at reductions of about 20 personnel across the district. With the reconfiguration draft we are still looking of at least 15-18 reductions across the district and we are looking at all classes of personnel (teachers, administrators, ESP, etc.) Zach asked if we are still looking at expanded Pre-K or if it had been removed from the budget. Steven advised the expanded Pre-K would cost and additional \$500k to do what we had hoped to do. There is no possible way for us to do any expanded programming in this budget. There was some discussion about one-time expenses. Flor advised that we are still looking at approving the budget on January 21 and depending on what happens at the December 10 meeting a special vote will be on January 13.

**5. Public Comments:** None at this time

**6. Future Agenda Items**

6.1. **Next Regular Meeting:** January 13, 2026

**7. Adjourn: the meeting adjourned by consensus at 9:23 a.m.**

Respectfully submitted,  
Melissa Tuller  
Executive Assistant to the Superintendent

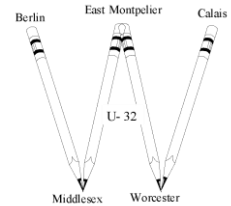
**Washington  
Washington Central Unified Union School District**

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

---

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Monthly Reflections**  
**DATE: January 9, 2026**

---

Patricia has been hard at work this month with calendar year-end and year-beginning responsibilities. The District's Section 125 plan year begins 1/1/26, so it marked the end of the window for eligible employees to enroll in District benefits. Patricia made enrollment changes with the first payroll in January, updating the employee and employer deductions in the payroll software. Patricia has begun work on the calendar year-end payroll reconciliation, which could not be completed until the last payroll of 2025, which was December 26th. This reconciliation is the first step to prepare numerous quarterly payroll reports (941s for the Feds, VT payroll quarterly reports, Unemployment tax wage report for the Department of Labor, Health Care Employer Assessment due to the Tax Department) and W-2s which are all due at the end of January.

---

Tim Couture and I have worked closely to confirm that the Average Daily Membership (ADM) the AOE uses in the LTW ADM calculation is correct and matches the District's records. Discrepancies were identified and researched, resulting in some changes to the ADM which was certified by the District on January 5th. Thank you Tim for the time spent on the reconciliation.

---

The FY 2024-2025 audit draft has been received and reviewed internally, and forwarded back to RHR Smith for final printing. The Finance Committee will receive it at the February meeting, hopefully with the auditors from RHR Smith.

---

The District has been awarded \$15,375 in Fresh Fruit and Vegetable Program (FFVP) funds for the remainder of the 2025-2026 school year for East Montpelier Elementary School. This is in addition to the allocations received earlier in the fiscal year for Berlin and Doty. This program is designed to provide students with additional exposure to a wide variety of fresh fruits and vegetables at no charge, building healthy eating habits outside of the regular school meal programs.

# Washington Central Unified Union School District

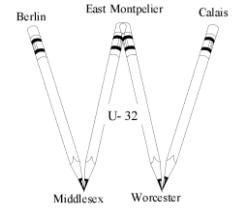
---

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

---

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 2026-27 Budget Draft #3 and Preliminary Tax Rate Projections**  
**DATE: January 9, 2026**

---

**Review:** At the September 17<sup>th</sup> Board meeting, the Board participated in a budget training to review the budget process. At the October 15<sup>th</sup> Board meeting, the budget parameters/priorities were discussed and identified by the Board. The Board completed a Listen and Learn tour in each town on November 5<sup>th</sup> to provide the entire community with an opportunity to provide feedback, and ask questions about the potential configuration options proposed by the Configuration Committee, which has advised the FY 27 Budget. The Board received the presentation of the first draft of the FY 27 Budget on November 19<sup>th</sup>. The Board asked administration to revise the budget to meet the financial goals of staying under the excess spending threshold and a 5% increase in per pupil spending. Administration was asked to do this with budgets for both 5 elementary schools and 3 elementary schools. The Board received the presentation of FY 27 Budget Draft 2a and 2b at the December 17<sup>th</sup> meeting, which 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.

- Continue to offer and further develop the Multi-Layered System of Supports (MLSS) across all schools, including robust professional development for all educators.
- Identify and allocate resources necessary to support increased educational equity, including implementation of the Education Quality Standards and elevation of student voice.
- Expand PreK offerings in line with the PreK memo dated October 15, 2025.
- Ensure spending remains under the [excess spending threshold](#), which is \$16,470 per pupil.
- Keep the increase in spending per LTW ADM less than or equal to 5% (estimated at \$36,229,974 as of October 15th).

- Develop contingency plans for expense reduction options, in the event that the Board determines that proposed spending leads to unfavorable tax implications.
- Be creative and strategic in achieving educational outcomes across our district, considering student experiences, opportunities, and outcomes.
  - Are we structured in the best way to serve all students and achieve the goals of our strategic plan?
  - Bring in the work of the Configuration Committee to inform this reflection.

**Update:** The District certified the School Year 26 ADM counts January 5, 2026. This count is one of the factors that determines the Long-term Weighted Average Daily Membership (LTW ADM). The LTW ADM was revised and certified at 2,219.40. The tax rate projections have been updated with the certified LTW ADM, and no future changes are anticipated.

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 and anticipated tuition students, less an estimate for students going to tech schools or early college. Salaries and benefits were updated for staff that petitioned for horizontal movement next year. The decrease in the local education spending for this budget is 0.06% from \$36,203,852 in FY 2025-26 to \$36,181,864 in FY 2026-27.

Expenditures

FY 2026 = \$43,225,002  
FY 2027 = \$43,115,896  
\$ Decrease = -\$109,106  
% Difference = -0.25%

Revenues

FY 2026 = \$7,021,150  
FY 2027 = \$6,934,032  
\$ Decrease = -\$87,118  
% Difference = -1.24%

Net Education Spending

FY 2026 = \$36,203,852  
FY 2027 = \$36,181,864  
\$ Increase = -\$21,988  
% Difference = -0.06%

**Tax Rate Projections:** The [December 1 letter from the Tax Commissioner](#) provided a preliminary estimate for the Homestead Property Yield at \$8,849, which is an increase from last year's final property yield of \$8,596. This yield is impacted by the average expected growth in per pupil spending across the state, as well as the income yield, the non-homestead property tax rate, and any usage of general fund revenues, which will be decided by the legislature.

- Long-term weighted average daily membership (LTW ADM) estimate of 2,219.40 was used to project the tax rate.
- The Annual Property Valuation and Review Report provided updated Common Level of Appraisal information for each town, which did change some from the early projections received from the Tax Department in December.
- The per pupil excess spending threshold provided by the AOE is \$16,470. The per pupil spending for Draft #3 is \$16,302.54, which is below the per pupil excess spending threshold.
- **The local spending per equalized pupil is a 6.74% increase over FY 2025-26 from \$15,272 to \$16,303. This would be the per pupil amount that will be included in the warning.**
- The equalized tax rate, using \$8,849 as the property yield, is an increase of \$.0657 or 3.70% from \$1.7766 in FY 2025-26 to \$1.8423 in FY 2026-27.
- The estimated changes per \$100,000 house value range from a \$4.30 increase per year in Worcester to a \$343.50 per year increase in Calais.

**SWA\* Common Level of Appraisal Change from FY 2025-2026 to FY 2026-2027**

Towns	SWA CLA 25-26	SWA CLA 26-27	SWA CLA Change
Berlin	93.12%	91.44%	-1.68%
Calais	86.62%	76.94%	-9.68%
East Montpelier	85.12%	77.22%	-7.90%
Middlesex	90.28%	80.29%	-9.99%
Worcester	80.97%	147.08%	+66.11%

\*SWA CLA is the Statewide Adjusted CLA.

**FY 2026-27 Budget Draft #3 Tax Rate Projection – Equalized Tax Rate = \$1.8423**

<b>Towns</b>	<b>SWA Common Level of Appraisal</b>	<b>Post Legislative Session Tax Rates FY 25-26</b>	<b>Estimated Tax Rates FY 26-27</b>	<b>Increase (Decrease)</b>	<b>Increase per \$100,000 House Value</b>
<b>Berlin</b>	91.44%	\$1.9079	\$2.0148	+\$ .1069	+\$106.90
<b>Calais</b>	76.94%	\$2.0510	\$2.3945	+\$ .3435	+\$343.50
<b>East Montpelier</b>	77.22%	\$2.0872	\$2.3858	+\$ .2986	+\$298.60
<b>Middlesex</b>	80.29%	\$1.9679	\$2.2946	+\$3267	+\$326.70
<b>Worcester</b>	147.08%	\$1.2483	\$1.2526	\$.0043	+\$4.30

**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.

**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 2025 - 2026 BUDGET vs. FY 2026-2027 DRAFT #3

	BUDGET 2025-26	\$ INCREASE (DECREASE)	BUDGET 2026-27	BUDGET % CHANGE
<b>SALARIES AND BENEFITS</b>				
Salaries		\$ (356,599)		-0.82%
Benefits		\$ 256,775		0.59%
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 30,236,126</b>	<b>\$ (99,824)</b>	<b>\$ 30,136,302</b>	<b>-0.23%</b>
<b>NONSALARY ITEMS</b>				
Estimated inflationary costs offset by line item reductions		\$ (276,606)		-0.64%
Tuition to Other School Districts (Tech Centers)		\$ 184,526		0.43%
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		\$ 3,382		0.01%
<b>TOTAL NONSALARY ITEMS</b>	<b>\$ 12,988,877</b>	<b>\$ (9,282)</b>	<b>\$ 12,979,594</b>	<b>-0.02%</b>
<b>TOTAL EXPENSE INCREASES / (DECREASES)</b>	<b>\$ 43,225,002</b>	<b>\$ (109,106)</b>	<b>\$ 43,115,896</b>	<b>-0.25%</b>
<b>REVENUE CHANGES</b>				
Tuition		\$ (123,554)		-0.29%
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%
<b>TOTAL REVENUE INCREASES / (DECREASES)</b>	<b>\$ 7,021,150</b>	<b>\$ (87,118)</b>	<b>\$ 6,934,032</b>	<b>-1.24%</b>
<b>LOCAL EDUCATION SPENDING INCREASE (DECREASE)</b>	<b>\$ 36,203,852</b>	<b>\$ (21,988)</b>	<b>\$ 36,181,864</b>	<b>-0.06%</b>

**Percentages for consideration**  
 Every 1% increase in the budget = \$362,039.  
 A 5% increase in per pupil spending= \$16,036 per pupil or \$35,590,298  
 Would need to cut \$591,566 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 2,219.40 (151.28 decrease from 2,370.68 in FY 26).  
 The estimated per pupil spending = \$16,302.54.  
 The estimated excess spending threshold is \$36,553,518.  
 Draft #3 is below the estimated excess spending threshold by \$371,654.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #3

<u>DESCRIPTION</u>	FINAL FY 2026 BUDGET	DRAFT #3 FY 2027 BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
<b>REVENUES</b>				
TUITION REVENUES	\$ 730,680	\$ 607,126	\$ (123,554)	
INVESTMENT EARNINGS INTEREST	\$ 251,626	\$ 197,294	\$ (54,332)	
MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS	\$ 164,851	\$ 213,860	\$ 49,009	
<b>EDUC. SPENDING REVENUES</b>	<b>\$ 36,203,852</b>	<b>\$ 36,181,863</b>	<b>\$ (21,989)</b>	
MISC STATE REIMBURSEMENTS	\$ 805,300	\$ 748,314	\$ (56,987)	
SPED EXPENDITURE REIMBURSEMENT	\$ 5,068,693	\$ 5,167,438	\$ 98,745	
<b>SUBTOTAL REVENUES</b>	<b>\$ 43,225,004</b>	<b>\$ 43,115,896</b>	<b>\$ (109,107)</b>	
FUND BALANCE	\$ -	\$ -	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 43,225,004</b>	<b>\$ 43,115,896</b>	<b>\$ (109,107)</b>	<b>-0.25%</b>
<b>EXPENSES</b>				
<b>INSTRUCTIONAL SERVICES</b>				
SALARIES	\$ 9,418,854	\$ 8,970,114	\$ (448,740)	
MISCELLANEOUS BENEFITS	\$ 3,508,672	\$ 3,422,336	\$ (86,336)	
PROFESSIONAL EDUCATION SVC	\$ 217,450	\$ 180,600	\$ (36,850)	
REPAIRS AND MAINT SVCS	\$ 900	\$ 450	\$ (450)	
TUITION TO OTHER SCHOOL DISTRICTS	\$ 899,272	\$ 1,083,798	\$ 184,526	
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)	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$ 14,381,298</b>	<b>\$ 13,901,019</b>	<b>\$ (480,279)</b>	<b>-3.34%</b>
<b>PRESCHOOL PROGRAM</b>				
SALARIES	\$ 344,003	\$ 353,830	\$ 9,827	
MISCELLANEOUS BENEFITS	\$ 181,914	\$ 173,025	\$ (8,889)	
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)	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$ 670,717</b>	<b>\$ 643,221</b>	<b>\$ (27,496)</b>	<b>-4.10%</b>
<b>GUIDANCE SERVICES</b>				
SALARIES	\$ 1,051,484	\$ 997,961	\$ (53,523)	
MISCELLANEOUS BENEFITS	\$ 396,744	\$ 485,956	\$ 89,212	
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	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$ 1,488,928</b>	<b>\$ 1,510,667</b>	<b>\$ 21,739</b>	<b>1.46%</b>
<b>HEALTH SERVICES</b>				
SALARIES	\$ 381,822	\$ 389,447	\$ 7,625	
MISCELLANEOUS BENEFITS	\$ 175,170	\$ 175,370	\$ 200	
PROFESSIONAL SERVICES	\$ 1,300	\$ 1,350	\$ 50	
GENERAL SUPPLIES	\$ 5,700	\$ 4,750	\$ (950)	
BOOKS AND PERIODICALS	\$ 900	\$ 1,200	\$ 300	
<b>TOTAL HEALTH SERVICES</b>	<b>\$ 564,892</b>	<b>\$ 572,117</b>	<b>\$ 7,225</b>	<b>1.28%</b>
<b>CURRICULUM SERVICES</b>				
SALARIES	\$ 223,316	\$ 224,452	\$ 1,136	
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	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #3

<u>DESCRIPTION</u>	<u>FINAL</u> <u>FY 2026 BUDGET</u>	<u>DRAFT #3</u> <u>FY 2027 BUDGET</u>	<u>\$ Increase</u> <u>(Decrease)</u>	<u>% Increase</u> <u>(Decrease)</u>
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$ 251,530</b>	<b>\$ 264,560</b>	<b>\$ 13,030</b>	<b>5.18%</b>
<b>INSTRUCTIONAL STAFF TRAINING</b>				
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	
<b>TOTAL INSTRUCTIONAL STAFF TRAINING</b>	<b>\$ 185,394</b>	<b>\$ 154,485</b>	<b>\$ (30,909)</b>	<b>-16.67%</b>
<b>OTHER SUPPORT SERVICES</b>				
SALARIES	\$ -	\$ 8,796	\$ 8,796	
MISCELLANEOUS BENEFITS	\$ -	\$ 1,681	\$ 1,681	
PURCHASED PROF & TECHNICAL SERVICES	\$ -	\$ -	\$ -	
TRAVEL	\$ -	\$ -	\$ -	
<b>TOTAL OTHER SUPPORT SERVICES</b>	<b>\$ -</b>	<b>\$ 10,477</b>	<b>\$ 10,477</b>	
<b>LIBRARY SERVICES</b>				
SALARIES	\$ 320,813	\$ 410,405	\$ 89,592	
MISCELLANEOUS BENEFITS	\$ 97,225	\$ 119,511	\$ 22,286	
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)	
<b>TOTAL LIBRARY SERVICES</b>	<b>\$ 496,238</b>	<b>\$ 575,866</b>	<b>\$ 79,778</b>	<b>16.08%</b>
<b>INSTRUCTIONAL -RELATED TECHNOLOGY SVCS</b>				
SALARIES	\$ 517,058	\$ 454,251	\$ (62,807)	
MISCELLANEOUS BENEFITS	\$ 157,631	\$ 158,415	\$ 784	
PROFESSIONAL SERVICES	\$ 170,600	\$ 34,300	\$ (136,300)	
RENTALS AND LEASES-COPIER	\$ 84,600	\$ 87,138	\$ 2,538	
COMMUNICATIONS	\$ 128,300	\$ 135,500	\$ 7,200	
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)	
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$ 1,762,689</b>	<b>\$ 1,625,404</b>	<b>\$ (137,285)</b>	<b>-7.79%</b>
<b>BOARD OF EDUCATION SVCS.</b>				
SALARIES	\$ 31,515	\$ 33,180	\$ 1,665	
MISCELLANEOUS BENEFITS	\$ 2,729	\$ 2,990	\$ 261	
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	
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$ 333,844</b>	<b>\$ 314,820</b>	<b>\$ (19,024)</b>	<b>-5.70%</b>
<b>SUPERINTENDENT SERVICES</b>				
SALARIES	\$ 525,380	\$ 508,397	\$ (16,983)	
MISCELLANEOUS BENEFITS	\$ 220,148	\$ 226,151	\$ 6,003	
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)	
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$ 835,378</b>	<b>\$ 813,398</b>	<b>\$ (21,980)</b>	<b>-2.63%</b>

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #3

<u>DESCRIPTION</u>	FINAL FY 2026 BUDGET	DRAFT #3 FY 2027 BUDGET	\$ Increase (Decrease)	% Increase (Decrease)
<b>OFFICE OF THE PRINCIPAL</b>				
SALARIES	\$ 1,585,801	\$ 1,599,573	\$ 13,772	
MISCELLANEOUS BENEFITS	\$ 682,340	\$ 643,943	\$ (38,397)	
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)	
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$ 2,376,691</b>	<b>\$ 2,345,466</b>	<b>\$ (31,225)</b>	<b>-1.31%</b>
<b>FISCAL SERVICES</b>				
SALARIES	\$ 383,565	\$ 438,331	\$ 54,766	
MISCELLANEOUS BENEFITS	\$ 155,635	\$ 232,965	\$ 77,330	
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)	
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 732,688</b>	<b>\$ 871,520</b>	<b>\$ 138,832</b>	<b>18.95%</b>
<b>OPERATION AND MAINT.PLANT</b>				
SALARIES	\$ 1,804,610	\$ 1,675,807	\$ (128,803)	
MISCELLANEOUS BENEFITS	\$ 698,173	\$ 763,768	\$ 65,595	
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	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$ 4,225,983</b>	<b>\$ 4,290,293</b>	<b>\$ 64,310</b>	<b>1.52%</b>
<b>STUDENT TRANSPORTATION SV</b>				
SALARIES	\$ 6,909	\$ 7,185	\$ 276	
BENEFITS	\$ 2,605	\$ 5,946	\$ 3,341	
STUDENT TRANSPORTATION SV	\$ 1,876,754	\$ 1,646,827	\$ (229,927)	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$ 1,886,268</b>	<b>\$ 1,659,958</b>	<b>\$ (229,927)</b>	<b>-12.19%</b>
<b>STUDENT TRANS-OTHER</b>				
STUDENT TRANS-FIELD TRIPS	\$ 79,300	\$ 93,250	\$ 13,950	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$ 79,300</b>	<b>\$ 93,250</b>	<b>\$ 13,950</b>	<b>17.59%</b>
<b>DEBT SERVICE</b>				
REDEMPTION OF PRINCIPAL	\$ 773,111	\$ 773,373	\$ 262	
INTEREST LONG TERM DEBT	\$ 203,106	\$ 182,212	\$ (20,894)	
<b>TOTAL DEBT SERVICE</b>	<b>\$ 976,217</b>	<b>\$ 955,585</b>	<b>\$ (20,632)</b>	<b>-2.11%</b>
<b>REFUND PRIOR YEAR</b>				
REFUND PRIOR YEAR TUITION	\$ -	\$ -	\$ -	
<b>TOTAL REFUND PRIOR YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>FUND TRANSFER OUT</b>				
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)	

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT  
 FY 2025-2026 BUDGET vs. FY 2026-2027 DRAFT #3

<u>DESCRIPTION</u>	<u>FINAL FY 2026 BUDGET</u>	<u>DRAFT #3 FY 2027 BUDGET</u>	<u>\$ Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$ 715,400</b>	<b>\$ 976,939</b>	<b>\$ 261,539</b>	<b>36.56%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>				
SALARIES - SUPPORT	\$ 1,667,861	\$ 1,833,676	\$ 165,815	
MISCELLANEOUS BENEFITS - SUPPORT	\$ 1,144,503	\$ 1,232,209	\$ 87,706	
SPECIAL EDUCATION SHARED SERVICES	\$ 4,972,727	\$ 5,003,123	\$ 30,396	
ZENITH PROGRAM	\$ 170,187	\$ 235,911	\$ 65,724	
STATE PLACED STUDENT COSTS	\$ 196,650	\$ 172,000	\$ (24,650)	
SUMMER PROGRAM	\$ 108,248	\$ 139,639	\$ 31,391	
PSYCHOLOGICAL SERVICES	\$ 184,386	\$ 196,652	\$ 12,266	
SLP SERVICES	\$ 800,616	\$ 633,178	\$ (167,438)	
OT SERVICES	\$ 37,533	\$ 102,286	\$ 64,753	
PT SERVICES	\$ -	\$ -	\$ -	
TRANSPORTATION (NOT SUMMER)	\$ 224,189	\$ 209,500	\$ (14,689)	
EEE PROGRAM	\$ 89,036	\$ 104,765	\$ 15,729	
STATE PLACED 504 STUDENTS	\$ 33,800	\$ 16,900	\$ (16,900)	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$ 9,629,736</b>	<b>\$ 9,879,839</b>	<b>\$ 250,103</b>	<b>2.60%</b>
<b>SPED ADMINISTRATION</b>				
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	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$ 515,334</b>	<b>\$ 495,137</b>	<b>\$ 11,778</b>	<b>2.29%</b>
<b>ENGLISH LANGUAGE LEARNER</b>				
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)	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$ 101,503</b>	<b>\$ 105,360</b>	<b>\$ 5,566</b>	<b>5.48%</b>
<b>FOOD SERVICE - SCHOOLWIDE</b>				
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	\$ -	\$ -	\$ -	
<b>TOTAL FOOD SERVICE - SCHOOLWIDE</b>	<b>\$ -</b>	<b>\$ 143,669</b>	<b>\$ 143,669</b>	
<b>CO-CURRICULAR ACTIVITIES</b>				
MISCELLANEOUS EXPENSES	\$ 1,014,974	\$ 912,846	\$ (102,128)	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$ 1,014,974</b>	<b>\$ 912,846</b>	<b>\$ (102,128)</b>	<b>-10.06%</b>
<b>TOTAL EXPENSES</b>	<b>\$ 43,225,003</b>	<b>\$ 43,115,896</b>	<b>\$ (109,106)</b>	<b>-0.25%</b>



Current Staffing - WCUUSD							
	Berlin	Calais	Doty	EMES	Rumney	U-32	Total
Principal	1	.9	.9	1	.9	1	5.7
Assistant Principal/Director of Student Services						3	3
Athletic Director						1	1
Admin Assistant	1.6	1	1	1.2	1	6	11.8
Behavior ESP/Dean/Teacher	2			1	1	3	7
Classroom Teachers	9.84	5.42	4	9.84	6	56.6	91.7
Art	.4	.2	.2	.4	.2		1.4
Music	.6	.2	.2	.6	.4		2
PE/Health	1	.5	.4	1	.5		3.4
Interventionist	4	2	2	4	1.8	4	17.8
Library	.8	.2	.3	.8	.2	2	4.3
Special Ed. Teacher	3	1	1	3	2	11.4	21.4
SLP	1.5	.5		1	.8	2	5.8
School Counselors	1	1	1	.8	.8	4	8.6
Nursing	1	.5	.5	1	.6	1.4	5

Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

Staffing Scenario Budget 3 - WCUUSD						
	Berlin	Calais/EM	Middlesex/Worcester	U-32		Total
Principal	1	1	1	1		4
Assistant Principal	1	1		2		4
Athletic Director				1		1
Admin Assistant	1.5	1.8	1	6		10.3
Behavior ESP/Dean	1	1	1	2		5
Classroom Teachers	8	15	8.5	51.4		82.9
Art	.4	.6	.4			1.4
Music	.6	.8	.6			2
PE/Health	.6	1.4	1			3
Interventionist	4	5	2	4		15
Library	1	1	1	2		5
Special Ed. Teacher	3	4	3	11.4		21.4
SLP	1.5	1.5	1	2		6
School Counselors	2	2	1.8	4		9.8
Nursing	1	1	1	1.4		4.4

Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

Changes from Current Staffing to Budget 3 - WCUUSD						
	Berlin	Calais/EM	Middlesex/Worcester	U-32		Total
Principal						
Assistant Principal/Director	+1	+1		-1		+1
Athletic Director						
Admin Assistant						
Behavior ESP/Dean	-1	+1		-1		-1
Classroom Teachers	-1.84	-.26	-1.5	-5.2		-8.8
Art						
Music						
PE/Health	-.4	-.1	+1			-.4
Interventionist		-1	-1.8			-2.8
Library	+.2		+5			+.7
Special Ed. Teacher						
SLP						
School Counselors	+1	+.2				+1.2
Nursing		-.5	-.1			-.6

Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

Staffing Scenario contingency - WCUUSD							
	Berlin	Calais	Doty	EMES	Rumney	U-32	Total
Principal	1	.6	.4	1	.9	1	4.9
Assistant Principal						2	2
Athletic Director						1	1
Admin Assistant	1.6	.4	1	1.2	.6	6	10.8
Behavior ESP/Dean	2			1	1	2	6
Classroom Teachers	8	4*	3**	10	7.5	51.4	83.9
Art	.4	.2	.1	.4	.1		1.2
Music	.4	.2	.1	.4	.4		1.5
PE/Health	.6	.4	.2	1	.8		3
Interventionist	3	2	1	4	1	4	15
Library	.6	.2	.2	.6	.4	2	4
Special Ed. Teacher	3	1	1	3	2	11.4	21.4
SLP	1.5	.5		1	.8	2	5.8
School Counselors	1	1	.8	.8	.6	4	8.2
Nursing	1	.2	.2	1	.6	1.4	4.4
ESP - Classroom							

\* Calais PreK and K will be at EMES

\*\* Doty PreK and K will attend Rumney

Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

Changes from Current Staffing to Contingency - WCUUSD							
	Berlin	Calais	Doty	EMES	Rumney	U-32	Total
Principal		-4	-6				-1
Assistant Principal/Director of Student Services						-1	-1
Athletic Director							
Admin Assistant		-6			-4		-1
Behavior ESP/Dean/Teacher						-1	-1
Classroom Teachers	-1.84	-1.42	-1	+1.16	+1.5	-5.2	-7.8
Art			-1		-1		-2
Music	-2		-1	-2			-5
PE/Health	-4	-1	-2		+3		-4
Interventionist	-1		-1		-8		-2.8
Library	-2		-1	-2	+2		-3
Special Ed. Teacher							
SLP							
School Counselors			-2		-2		-4
Nursing		-3	-3				-6
ESP - Classroom							

Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

WCUUSD District Office					
Superintendent					
Director of Curriculum, Instruction and Assessment	Director of Student Support Services	Business Manager	Human Resource Director	Community Schools Coordinator	Administrative Assistant
Operations Manager	Assistant Director of Student Support Services	Financial Accountant	Benefits Specialist		
Early Ed and Expanded Learning	Administrative Assistant	Accounts Payable			
1.0 Instructional Coach	2.0 EEE Special Ed	Payroll			
.8 ELL Teacher	2.0 School Psychologist	Food Service Director			
	2.6 Occupational Therapist	Director of Facilities			
		IT Director			
		Medicaid Clerk			

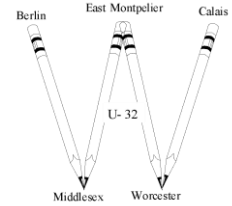
Does not include classroom ESP, custodial, Community Connections, Athletic Trainer, OT, or School Psychologist

**Washington  
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.*

1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee & School Board**  
**FROM: Susanne D. Gann, WCUUSD Business Administrator**  
**RE: Set Announced Tuition Rate for FY 2026-27**  
**DATE: January 9, 2026**

**Summary:** Failure to satisfactorily complete and file the Annual Announced Tuition Report on or before January 15<sup>th</sup> will result in the current year’s announced tuition rate being applied to the next fiscal year per 16 V.S.A 826(a). The State of Vermont Agency of Education calculates Allowable Tuition at the end of each year, based upon actual district expenditures for that year, as reported on the statistical report.

The Announced Tuition is calculated using the total budgeted expenditures, excluding offsets for Drivers Ed Revenue, Tech Center Tuition, Preschool Costs, Special Education, ELL services and transportation of the districts own students to and from school. The net of these, Net Instructional Expenditures, is averaged by level (elementary expenses versus secondary expenses) over the projected enrollment for that year to get a per pupil cost to use for tuition rates.

The Announced Tuition Rate Calculations for FY 2027 are based upon the current draft of the FY 2026-27 budget, and is included for reference in your packet. Centralized expenses are allocated based upon the percent of total students at the elementary level and secondary level, using the October 1, 2025 census. The calculation estimates a higher percent of elementary students than secondary students next year, which is a change from prior fiscal years.

**FY 2026 Projections:**

**FY 2027 Projections:**

Elementary Percentage = 46.51%	Elementary Percentage = 50.19%
Secondary Percentage = 53.49%	Secondary Percentage = 49.81%
Elementary Tuition = \$25,626	<b>Elementary Tuition = \$22,300</b>
Secondary Tuition = \$24,728	<b>Secondary Tuition = \$23,351</b>

**Recommended Board Action:** The Board move to approve the announced tuition rate for the FY 2026-27 school year as **\$22,300** for Elementary Tuition and **\$23,351** for Secondary Tuition.