

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

| | BUDGET 2025-26 | \$ INCREASE (DECREASE) | BUDGET 2026-27 | BUDGET % CHANGE |
|---|----------------------|---------------------------|----------------------|--------------------|
| SALARIES AND BENEFITS | | | | |
| Salaries | | \$ (215,787) | | -0.50% |
| Benefits | | \$ 264,437 | | 0.61% |
| TOTAL SALARY & BENEFITS | \$ 30,236,126 | \$ 48,650 | \$ 30,284,776 | 0.11% |
| NONSALARY ITEMS | | | | |
| Estimated inflationary costs offset by line item reductions | | \$ (268,131) | | -0.62% |
| 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 | | \$ 2,382 | | 0.01% |
| TOTAL NONSALARY ITEMS | \$ 12,988,877 | \$ (1,807) | \$ 12,987,069 | 0.00% |
| TOTAL EXPENSE INCREASES / (DECREASES) | \$ 43,225,002 | \$ 46,843 | \$ 43,271,845 | 0.11% |
| REVENUE CHANGES | | | | |
| 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% |
| TOTAL REVENUE INCREASES / (DECREASES) | \$ 7,021,150 | \$ (87,118) | \$ 6,934,032 | -1.24% |
| LOCAL EDUCATION SPENDING INCREASE (DECREASE) | \$ 36,203,852 | \$ 133,961 | \$ 36,337,813 | 0.37% |

Draft #1 Budget Comparison
 Local Education Spending for FY 27 was estimated at \$39,186,222 in Draft #1.
 The budget was reduced by \$2,848,409 from Draft #1.

Percentages for consideration
 Every 1% increase in the budget = \$362,039.
 A 5% increase in per pupil spending = \$35,590,298.
 Would need to cut \$747,515 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 = \$16,372.81.
 The estimated excess spending threshold is \$36,553,518.
 This budget is below the estimated excess spending threshold by \$215,705.

Impact of Five Elementary Schools vs. Three Elementary Schools
 This budget provides the proposed expenditures if the District operates three elementary schools instead of five elementary schools in FY 27. If the District will operate five elementary schools, the same expenditures authorized by the voters will be re-allocated among the five elementary schools.

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 FINAL

| DESCRIPTION | BUDGET 2025 | ACTUAL 2025 | FINAL BUDGET 2026 | FINAL BUDGET 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|---|----------------------|----------------------|----------------------|----------------------|------------------------|-----------------------|
| REVENUES | | | | | | |
| TUITION REVENUES | \$ 920,759 | \$ 855,588 | \$ 730,680 | \$ 607,126 | \$ (123,554) | |
| INVESTMENT EARNINGS INTEREST | \$ 218,729 | \$ 360,636 | \$ 251,626 | \$ 197,294 | \$ (54,332) | |
| MISCELLANEOUS INCOME-OTHER / FUND TRANSFERS | \$ 179,476 | \$ 272,148 | \$ 164,851 | \$ 213,860 | \$ 49,009 | |
| EDUC. SPENDING REVENUES | \$ 34,180,342 | \$ 34,180,343 | \$ 36,203,852 | \$ 36,337,813 | \$ 133,961 | |
| MISC STATE REIMBURSEMENTS | \$ 704,500 | \$ 819,996 | \$ 805,300 | \$ 748,314 | \$ (56,987) | |
| SPED EXPENDITURE REIMBURSEMENT | \$ 4,973,266 | \$ 4,785,837 | \$ 5,068,693 | \$ 5,167,438 | \$ 98,745 | |
| SUBTOTAL REVENUES | \$ 41,177,073 | \$ 41,274,548 | \$ 43,225,004 | \$ 43,271,845 | \$ 46,843 | |
| FUND BALANCE | \$ 485,291 | \$ - | \$ - | \$ - | \$ - | |
| TOTAL REVENUES | \$ 41,662,364 | \$ 41,274,548 | \$ 43,225,004 | \$ 43,271,845 | \$ 46,843 | 0.11% |
| EXPENSES | | | | | | |
| INSTRUCTIONAL SERVICES | | | | | | |
| SALARIES | \$ 8,922,263 | \$ 9,028,383 | \$ 9,418,854 | \$ 8,970,114 | \$ (448,740) | |
| MISCELLANEOUS BENEFITS | \$ 3,042,540 | \$ 3,048,692 | \$ 3,508,672 | \$ 3,422,336 | \$ (86,336) | |
| PROFESSIONAL EDUCATION SVC | \$ 114,200 | \$ 209,983 | \$ 217,450 | \$ 180,600 | \$ (36,850) | |
| REPAIRS AND MAINT SVCS | \$ 7,300 | \$ 4,778 | \$ 900 | \$ 450 | \$ (450) | |
| TUITION TO OTHER SCHOOL DISTRICTS | \$ 829,605 | \$ 754,405 | \$ 899,272 | \$ 1,083,798 | \$ 184,526 | |
| TRAVEL | \$ 16,550 | \$ 11,908 | \$ 18,500 | \$ 14,326 | \$ (4,174) | |
| GENERAL SUPPLIES | \$ 278,750 | \$ 271,008 | \$ 226,700 | \$ 134,145 | \$ (92,555) | |
| BOOKS AND PERIODICALS | \$ 66,650 | \$ 39,081 | \$ 59,700 | \$ 39,350 | \$ (20,350) | |
| EQUIPMENT | \$ 35,800 | \$ - | \$ 7,200 | \$ 40,000 | \$ 32,800 | |
| DUES AND FEES | \$ 11,300 | \$ 7,294 | \$ 24,050 | \$ 15,900 | \$ (8,150) | |
| TOTAL INSTRUCTIONAL SERVICES | \$ 13,324,958 | \$ 13,375,531 | \$ 14,381,298 | \$ 13,901,019 | \$ (480,279) | -3.34% |
| PRESCHOOL PROGRAM | | | | | | |
| SALARIES | \$ 365,398 | \$ 334,998 | \$ 344,003 | \$ 353,830 | \$ 9,827 | |
| MISCELLANEOUS BENEFITS | \$ 155,403 | \$ 126,261 | \$ 181,914 | \$ 173,025 | \$ (8,889) | |
| PROFESSIONAL EDUCATION SVC | \$ 13,150 | \$ 12,730 | \$ 14,000 | \$ 14,700 | \$ 700 | |
| TUITION TO PRIVATE SCHOOLS | \$ 170,896 | \$ 154,361 | \$ 127,700 | \$ 96,166 | \$ (31,534) | |
| GENERAL SUPPLIES | \$ 11,350 | \$ 3,506 | \$ 2,400 | \$ 5,500 | \$ 3,100 | |
| BOOKS AND PERIODICALS | \$ 100 | \$ - | \$ 500 | \$ - | \$ (500) | |
| DUES AND FEES | \$ 200 | \$ - | \$ 200 | \$ - | \$ (200) | |
| TOTAL PRESCHOOL PROGRAM | \$ 716,497 | \$ 631,857 | \$ 670,717 | \$ 643,221 | \$ (27,496) | -4.10% |
| GUIDANCE SERVICES | | | | | | |
| SALARIES | \$ 1,033,720 | \$ 1,038,946 | \$ 1,051,484 | \$ 1,138,773 | \$ 87,289 | |
| MISCELLANEOUS BENEFITS | \$ 446,995 | \$ 364,180 | \$ 396,744 | \$ 501,093 | \$ 104,349 | |
| PROFESSIONAL EDUCATION SVC | \$ 12,650 | \$ 9,607 | \$ 3,800 | \$ 7,750 | \$ 3,950 | |
| TRAVEL | \$ 1,150 | \$ 342 | \$ 5,000 | \$ 2,250 | \$ (2,750) | |
| GENERAL SUPPLIES | \$ 30,050 | \$ 29,934 | \$ 29,500 | \$ 14,100 | \$ (15,400) | |
| BOOKS AND PERIODICALS | \$ 1,300 | \$ 2,589 | \$ 1,700 | \$ 1,900 | \$ 200 | |
| DUES AND FEES | \$ - | \$ 279 | \$ 700 | \$ 750 | \$ 50 | |
| TOTAL GUIDANCE SERVICES | \$ 1,525,865 | \$ 1,445,877 | \$ 1,488,928 | \$ 1,666,616 | \$ 177,688 | 11.93% |
| HEALTH SERVICES | | | | | | |
| SALARIES | \$ 509,932 | \$ 444,911 | \$ 381,822 | \$ 389,447 | \$ 7,625 | |
| MISCELLANEOUS BENEFITS | \$ 238,704 | \$ 170,668 | \$ 175,170 | \$ 175,370 | \$ 200 | |
| PROFESSIONAL SERVICES | \$ 1,600 | \$ 30,832 | \$ 1,300 | \$ 1,350 | \$ 50 | |
| GENERAL SUPPLIES | \$ 16,850 | \$ 5,562 | \$ 5,700 | \$ 4,750 | \$ (950) | |
| BOOKS AND PERIODICALS | \$ 150 | \$ - | \$ 900 | \$ 1,200 | \$ 300 | |
| TOTAL HEALTH SERVICES | \$ 767,236 | \$ 651,973 | \$ 564,892 | \$ 572,117 | \$ 7,225 | 1.28% |
| CURRICULUM SERVICES | | | | | | |
| SALARIES | \$ 227,717 | \$ 226,814 | \$ 223,316 | \$ 224,452 | \$ 1,136 | |
| MISCELLANEOUS BENEFITS | \$ 23,212 | \$ 24,621 | \$ 22,314 | \$ 22,758 | \$ 444 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ 2,000 | \$ 3,690 | \$ 2,200 | \$ 4,000 | \$ 1,800 | |
| TRAVEL | \$ 2,000 | \$ 4,753 | \$ 1,300 | \$ 5,150 | \$ 3,850 | |
| GENERAL SUPPLIES | \$ 5,000 | \$ 265 | \$ 200 | \$ 300 | \$ 100 | |
| BOOKS AND PERIODICALS | \$ 3,300 | \$ 5,575 | \$ 1,200 | \$ 6,050 | \$ 4,850 | |
| DUES AND FEES | \$ 1,450 | \$ 1,682 | \$ 1,000 | \$ 1,850 | \$ 850 | |
| TOTAL CURRICULUM SERVICES | \$ 264,679 | \$ 267,401 | \$ 251,530 | \$ 264,560 | \$ 13,030 | 5.18% |
| INSTRUCTIONAL STAFF TRAINING | | | | | | |
| SALARIES | \$ - | \$ 10,749 | \$ 44,683 | \$ 92,940 | \$ 48,257 | |
| MISCELLANEOUS BENEFITS | \$ - | \$ 4,670 | \$ 23,611 | \$ 50,365 | \$ 26,754 | |
| EMPLOYEE TRAINING/DEVELOPMENT | \$ 92,350 | \$ 98,224 | \$ 114,200 | \$ 9,230 | \$ (104,970) | |
| TRAVEL | \$ 50 | \$ 206 | \$ 2,900 | \$ 250 | \$ (2,650) | |
| BOOKS AND PERIODICALS | \$ - | \$ 1,540 | \$ - | \$ 1,700 | \$ 1,700 | |
| TOTAL INSTRUCTIONAL STAFF TRAINING | \$ 92,400 | \$ 115,389 | \$ 185,394 | \$ 154,485 | \$ (30,909) | -16.67% |

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 FINAL

| DESCRIPTION | BUDGET 2025 | ACTUAL 2025 | FINAL BUDGET 2026 | FINAL BUDGET 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| OTHER SUPPORT SERVICES | | | | | | |
| SALARIES | \$ - | \$ 58 | \$ - | \$ 8,796 | \$ 8,796 | |
| MISCELLANEOUS BENEFITS | \$ - | \$ 1,472 | \$ - | \$ 1,681 | \$ 1,681 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TRAVEL | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL OTHER SUPPORT SERVICES | \$ - | \$ 1,530 | \$ - | \$ 10,477 | \$ 10,477 | #DIV/0! |
| LIBRARY SERVICES | | | | | | |
| SALARIES | \$ 377,954 | \$ 335,568 | \$ 320,813 | \$ 410,405 | \$ 89,592 | |
| MISCELLANEOUS BENEFITS | \$ 132,480 | \$ 54,602 | \$ 97,225 | \$ 119,511 | \$ 22,286 | |
| PROFESSIONAL ED SERVICES | \$ 1,450 | \$ 5,683 | \$ 2,900 | \$ 4,100 | \$ 1,200 | |
| TRAVEL | \$ 350 | \$ - | \$ 300 | \$ 150 | \$ - | |
| GENERAL SUPPLIES | \$ 13,250 | \$ 14,882 | \$ 21,600 | \$ 14,500 | \$ (7,100) | |
| BOOKS AND PERIODICALS | \$ 53,100 | \$ 47,361 | \$ 47,300 | \$ 27,100 | \$ (20,200) | |
| EQUIPMENT | \$ 6,000 | \$ - | \$ 6,100 | \$ 100 | \$ (6,000) | |
| TOTAL LIBRARY SERVICES | \$ 584,584 | \$ 458,097 | \$ 496,238 | \$ 575,866 | \$ 79,778 | 16.08% |
| INSTRUCTIONAL -RELATED TECHNOLOGY SVCS | | | | | | |
| SALARIES | \$ 472,360 | \$ 466,449 | \$ 517,058 | \$ 454,251 | \$ (62,807) | |
| MISCELLANEOUS BENEFITS | \$ 85,914 | \$ 88,601 | \$ 157,631 | \$ 158,415 | \$ 784 | |
| PROFESSIONAL SERVICES | \$ 226,486 | \$ 44,576 | \$ 170,600 | \$ 34,300 | \$ (136,300) | |
| RENTALS AND LEASES-COPIER | \$ 65,184 | \$ 65,367 | \$ 84,600 | \$ 87,138 | \$ 2,538 | |
| COMMUNICATIONS | \$ 133,300 | \$ 104,582 | \$ 128,300 | \$ 135,500 | \$ 7,200 | |
| TRAVEL | \$ 7,000 | \$ - | \$ 3,500 | \$ 3,500 | \$ - | |
| SUPPLIES-TECH RELATED | \$ 45,600 | \$ 54,928 | \$ 34,200 | \$ 29,950 | \$ (4,250) | |
| SOFTWARE | \$ 400,000 | \$ 428,625 | \$ 336,800 | \$ 436,750 | \$ 99,950 | |
| EQUIPMENT | \$ 330,000 | \$ 397,067 | \$ 330,000 | \$ 285,600 | \$ (44,400) | |
| TOTAL INSTR REL-TECHNOLOGY SVCS | \$ 1,765,844 | \$ 1,650,195 | \$ 1,762,689 | \$ 1,625,404 | \$ (137,285) | -7.79% |
| BOARD OF EDUCATION SVCS. | | | | | | |
| SALARIES | \$ 32,180 | \$ 30,566 | \$ 31,515 | \$ 33,180 | \$ 1,665 | |
| MISCELLANEOUS BENEFITS | \$ 3,048 | \$ 2,558 | \$ 2,729 | \$ 2,990 | \$ 261 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ 10,000 | \$ 26,147 | \$ 86,900 | \$ 28,350 | \$ (58,550) | |
| LEGAL SERVICES | \$ 58,450 | \$ 33,271 | \$ 58,450 | \$ 58,450 | \$ - | |
| INSURANCE | \$ 124,050 | \$ 153,182 | \$ 124,050 | \$ 165,700 | \$ 41,650 | |
| POSTAGE | \$ 2,750 | \$ 1,547 | \$ 3,400 | \$ 1,700 | \$ (1,700) | |
| ADVERTISING | \$ 7,500 | \$ 345 | \$ 5,600 | \$ 800 | \$ (4,800) | |
| GENERAL SUPPLIES | \$ 19,000 | \$ 10,637 | \$ 10,500 | \$ 11,550 | \$ 1,050 | |
| BOOKS AND PERIODICALS | \$ 2,250 | \$ 982 | \$ 1,600 | \$ 1,100 | \$ (500) | |
| DUES AND FEES | \$ 11,000 | \$ 10,147 | \$ 9,100 | \$ 11,000 | \$ 1,900 | |
| TOTAL BOARD OF EDUCATION SVCS. | \$ 270,228 | \$ 269,382 | \$ 333,844 | \$ 314,820 | \$ (19,024) | -5.70% |
| SUPERINTENDENT SERVICES | | | | | | |
| SALARIES | \$ 520,035 | \$ 498,192 | \$ 525,380 | \$ 508,397 | \$ (16,983) | |
| MISCELLANEOUS BENEFITS | \$ 225,033 | \$ 222,097 | \$ 220,148 | \$ 226,151 | \$ 6,003 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ 14,400 | \$ 27,948 | \$ 27,200 | \$ 30,250 | \$ 3,050 | |
| COMMUNICATIONS-POSTAGE | \$ 19,400 | \$ 7,066 | \$ 31,100 | \$ 19,400 | \$ (11,700) | |
| PRINTING AND BINDING | \$ 1,500 | \$ - | \$ 750 | \$ 750 | \$ - | |
| TRAVEL | \$ 7,000 | \$ 155 | \$ 3,800 | \$ 200 | \$ (3,600) | |
| GENERAL SUPPLIES | \$ 26,350 | \$ 14,965 | \$ 13,400 | \$ 16,200 | \$ 2,800 | |
| BOOKS AND PERIODICALS | \$ 750 | \$ 408 | \$ 900 | \$ 450 | \$ (450) | |
| DUES AND FEES | \$ 8,400 | \$ 10,684 | \$ 12,700 | \$ 11,600 | \$ (1,100) | |
| TOTAL SUPERINTENDENT SERVICES | \$ 822,868 | \$ 781,515 | \$ 835,378 | \$ 813,398 | \$ (21,980) | -2.63% |
| OFFICE OF THE PRINCIPAL | | | | | | |
| SALARIES | \$ 1,670,066 | \$ 1,657,519 | \$ 1,585,801 | \$ 1,599,573 | \$ 13,772 | |
| MISCELLANEOUS BENEFITS | \$ 587,592 | \$ 562,393 | \$ 682,340 | \$ 643,943 | \$ (38,397) | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ 14,000 | \$ 30,358 | \$ 26,400 | \$ 31,050 | \$ 4,650 | |
| COMMUNICATIONS-POSTAGE, PRINTING & BINDING | \$ 20,650 | \$ 11,280 | \$ 9,900 | \$ 11,100 | \$ 1,200 | |
| TRAVEL | \$ 6,700 | \$ 1,435 | \$ 5,700 | \$ 4,050 | \$ (1,650) | |
| GENERAL SUPPLIES | \$ 51,500 | \$ 46,116 | \$ 51,400 | \$ 45,350 | \$ (6,050) | |
| DUES AND FEES | \$ 12,700 | \$ 9,119 | \$ 15,150 | \$ 10,400 | \$ (4,750) | |
| TOTAL OFFICE OF THE PRINCIPAL | \$ 2,363,208 | \$ 2,318,221 | \$ 2,376,691 | \$ 2,345,466 | \$ (31,225) | -1.31% |
| FISCAL SERVICES | | | | | | |
| SALARIES | \$ 370,408 | \$ 367,511 | \$ 383,565 | \$ 438,331 | \$ 54,766 | |
| MISCELLANEOUS BENEFITS | \$ 140,463 | \$ 149,257 | \$ 155,635 | \$ 232,965 | \$ 77,330 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ 42,150 | \$ 11,612 | \$ 22,100 | \$ 19,750 | \$ (2,350) | |
| AUDITING SERVICES | \$ 42,150 | \$ 34,025 | \$ 42,150 | \$ 51,600 | \$ 9,450 | |
| TRAVEL | \$ 2,600 | \$ 2,083 | \$ 2,600 | \$ 2,300 | \$ (300) | |
| GENERAL SUPPLIES | \$ 3,000 | \$ 1,706 | \$ 1,100 | \$ 1,850 | \$ 750 | |
| DUES AND FEES | \$ 1,300 | \$ 360 | \$ 700 | \$ 400 | \$ (300) | |

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 FINAL

| DESCRIPTION | BUDGET 2025 | ACTUAL 2025 | FINAL BUDGET 2026 | FINAL BUDGET 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|---|---------------------|---------------------|---------------------|---------------------|------------------------|-----------------------|
| INTEREST ON SHORT-TERM DEBT | \$ 130,006 | \$ 138,138 | \$ 124,838 | \$ 124,324 | \$ (514) | |
| TOTAL FISCAL SERVICES | \$ 732,077 | \$ 704,692 | \$ 732,688 | \$ 871,520 | \$ 138,832 | 18.95% |
| OPERATION AND MAINT.PLANT | | | | | | |
| SALARIES | \$ 1,645,080 | \$ 1,729,379 | \$ 1,804,610 | \$ 1,675,807 | \$ (128,803) | |
| MISCELLANEOUS BENEFITS | \$ 599,705 | \$ 600,708 | \$ 698,173 | \$ 763,768 | \$ 65,595 | |
| UTILITY SERVICES | \$ 44,450 | \$ 29,782 | \$ 45,750 | \$ 37,650 | \$ (8,100) | |
| CLEANING SERVICES | \$ 104,650 | \$ 117,787 | \$ 107,650 | \$ 130,300 | \$ 22,650 | |
| REPAIR AND MAINTENANCE & RENTALS | \$ 381,050 | \$ 499,826 | \$ 434,300 | \$ 522,900 | \$ 88,600 | |
| COMMUNICATIONS | \$ 2,850 | \$ 492 | \$ 3,200 | \$ 550 | \$ (2,650) | |
| TRAVEL/GAS & BOTTLED GAS | \$ 13,400 | \$ 9,678 | \$ 16,100 | \$ 12,100 | \$ (4,000) | |
| GENERAL SUPPLIES | \$ 207,900 | \$ 220,509 | \$ 232,650 | \$ 215,218 | \$ (17,432) | |
| ELECTRICITY | \$ 365,300 | \$ 415,898 | \$ 411,750 | \$ 452,150 | \$ 40,400 | |
| OIL | \$ 189,900 | \$ 139,885 | \$ 189,900 | \$ 181,000 | \$ (8,900) | |
| OTHER ENERGY-WOOD CHIPS / WOOD PELLETS | \$ 147,550 | \$ 84,805 | \$ 154,600 | \$ 99,800 | \$ (54,800) | |
| SOFTWARE | \$ - | \$ - | \$ 24,000 | \$ 24,000 | \$ - | |
| EQUIPMENT | \$ 147,250 | \$ 105,385 | \$ 101,500 | \$ 172,700 | \$ 71,200 | |
| DUES AND FEES | \$ 100 | \$ 2,025 | \$ 1,800 | \$ 2,350 | \$ 550 | |
| TOTAL OPER. AND MAINT.PLANT | \$ 3,849,185 | \$ 3,956,159 | \$ 4,225,983 | \$ 4,290,293 | \$ 64,310 | 1.52% |
| STUDENT TRANSPORTATION SV | | | | | | |
| SALARIES | \$ 6,681 | \$ 6,682 | \$ 6,909 | \$ 7,185 | \$ 276 | |
| BENEFITS | \$ 2,780 | \$ 2,216 | \$ 2,605 | \$ 5,946 | \$ 3,341 | |
| STUDENT TRANSPORTATION SV | \$ 1,616,045 | \$ 1,533,367 | \$ 1,876,754 | \$ 1,646,827 | \$ (229,927) | |
| TOTAL STUDENT TRANSPORTATION SV | \$ 1,625,506 | \$ 1,542,265 | \$ 1,886,268 | \$ 1,659,958 | \$ (229,927) | -12.19% |
| STUDENT TRANS-OTHER | | | | | | |
| STUDENT TRANS-FIELD TRIPS | \$ 61,500 | \$ 89,501 | \$ 79,300 | \$ 93,250 | \$ 13,950 | |
| TOTAL STUDENT TRANS-OTHER | \$ 61,500 | \$ 89,501 | \$ 79,300 | \$ 93,250 | \$ 13,950 | 17.59% |
| DEBT SERVICE | | | | | | |
| REDEMPTION OF PRINCIPAL | \$ 772,855 | \$ 772,695 | \$ 773,111 | \$ 773,373 | \$ 262 | |
| INTEREST LONG TERM DEBT | \$ 226,325 | \$ 225,945 | \$ 203,106 | \$ 182,212 | \$ (20,894) | |
| TOTAL DEBT SERVICE | \$ 999,180 | \$ 998,640 | \$ 976,217 | \$ 955,585 | \$ (20,632) | -2.11% |
| REFUND PRIOR YEAR | | | | | | |
| REFUND PRIOR YEAR TUITION | \$ - | \$ (26,207) | \$ - | \$ - | \$ - | |
| TOTAL REFUND PRIOR YEAR | \$ - | \$ (26,207) | \$ - | \$ - | \$ - | 0.00% |
| FUND TRANSFER OUT | | | | | | |
| FUND TRANSFER-CAPITAL | \$ 923,252 | \$ 923,252 | \$ 500,000 | \$ 650,000 | \$ 150,000 | |
| FUND TRANSFER-FOOD SERVICE | \$ 147,405 | \$ 147,405 | \$ 160,400 | \$ 326,939 | \$ 166,539 | |
| FUND TRANSFER-COMMUNITY CONNECTIONS | \$ 50,000 | \$ 50,000 | \$ 55,000 | \$ - | \$ (55,000) | |
| TOTAL TRANSFER TO OTHER FUNDS | \$ 1,120,657 | \$ 1,120,657 | \$ 715,400 | \$ 976,939 | \$ 261,539 | 36.56% |
| SUPPORT PROGRAMS-SPECIAL EDUCATION | | | | | | |
| SALARIES - SUPPORT | \$ 1,678,094 | \$ 1,647,878 | \$ 1,667,861 | \$ 1,833,676 | \$ 165,815 | |
| MISCELLANEOUS BENEFITS - SUPPORT | \$ 1,177,966 | \$ 867,058 | \$ 1,144,503 | \$ 1,232,209 | \$ 87,706 | |
| SPECIAL EDUCATION SHARED SERVICES | \$ 4,886,634 | \$ 4,503,034 | \$ 4,972,727 | \$ 5,003,123 | \$ 30,396 | |
| ZENITH PROGRAM | \$ 165,326 | \$ 143,409 | \$ 170,187 | \$ 235,911 | \$ 65,724 | |
| STATE PLACED STUDENT COSTS | \$ 154,350 | \$ 30,208 | \$ 196,650 | \$ 172,000 | \$ (24,650) | |
| SUMMER PROGRAM | \$ 109,813 | \$ 130,122 | \$ 108,248 | \$ 139,639 | \$ 31,391 | |
| PSYCHOLOGICAL SERVICES | \$ 177,547 | \$ 223,039 | \$ 184,386 | \$ 196,652 | \$ 12,266 | |
| SLP SERVICES | \$ 753,978 | \$ 613,526 | \$ 800,616 | \$ 633,178 | \$ (167,438) | |
| OT SERVICES | \$ 32,712 | \$ 138,196 | \$ 37,533 | \$ 102,286 | \$ 64,753 | |
| PT SERVICES | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TRANSPORTATION (NOT SUMMER) | \$ 117,300 | \$ 195,401 | \$ 224,189 | \$ 209,500 | \$ (14,689) | |
| EEE PROGRAM | \$ 31,750 | \$ 23,163 | \$ 89,036 | \$ 104,765 | \$ 15,729 | |
| STATE PLACED 504 STUDENTS | \$ 33,800 | \$ - | \$ 33,800 | \$ 16,900 | \$ (16,900) | |
| TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION | \$ 9,319,270 | \$ 8,515,035 | \$ 9,629,736 | \$ 9,879,839 | \$ 250,103 | 2.60% |
| SPED ADMINISTRATION | | | | | | |
| SALARIES | \$ 318,897 | \$ 325,948 | \$ 356,069 | \$ 371,094 | \$ 15,025 | |
| MISCELLANEOUS BENEFITS | \$ 107,212 | \$ 82,688 | \$ 117,365 | \$ 99,843 | \$ (17,522) | |
| EMP TRAINING/DEVELOPMENT | \$ 1,150 | \$ 11,331 | \$ 1,000 | \$ 10,600 | \$ 9,600 | |
| INSURANCE | \$ 3,500 | \$ - | \$ - | \$ - | \$ - | |
| COMMUNICATIONS | \$ 4,800 | \$ - | \$ - | \$ - | \$ - | |
| ADVERTISING | \$ 750 | \$ 451 | \$ 700 | \$ 500 | \$ (200) | |
| TRAVEL | \$ 2,450 | \$ 782 | \$ 1,300 | \$ 850 | \$ (450) | |
| SUPPLIES | \$ 4,450 | \$ 1,154 | \$ 2,700 | \$ 2,300 | \$ (400) | |
| SUPPLIES-SOFTWARE | \$ 6,000 | \$ 6,318 | \$ 10,800 | \$ 6,850 | \$ (3,950) | |
| DUES AND FEES | \$ 3,550 | \$ 2,836 | \$ 1,900 | \$ 3,100 | \$ 1,200 | |

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 FY 2025-2026 BUDGET vs. FY 2026-2027 FINAL

| <u>DESCRIPTION</u> | BUDGET 2025 | ACTUAL 2025 | FINAL BUDGET 2026 | FINAL BUDGET 2027 | \$ Increase (Decrease) | % Increase (Decrease) |
|--|---------------|---------------|----------------------|----------------------|---------------------------|--------------------------|
| TOTAL SPED ADMINISTRATION | \$ 452,759 | \$ 431,509 | \$ 491,834 | \$ 495,137 | \$ 3,303 | 0.67% |
| ENGLISH LANGUAGE LEARNER | | | | | | |
| SALARIES | \$ 68,795 | \$ 68,795 | \$ 71,492 | \$ 74,352 | \$ 2,860 | |
| MISCELLANEOUS BENEFITS | \$ 23,624 | \$ 21,299 | \$ 24,302 | \$ 28,508 | \$ 4,206 | |
| PURCHASED PROF & TECHNICAL SERVICES | \$ - | \$ - | \$ 2,800 | \$ 1,400 | \$ (1,400) | |
| TRAVEL | \$ 1,250 | \$ 1,012 | \$ 1,200 | \$ 1,100 | \$ (100) | |
| TOTAL ENGLISH LANGUAGE LEARNER | \$ 93,669 | \$ 91,106 | \$ 101,503 | \$ 105,360 | \$ 5,566 | 5.48% |
| 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 | \$ 910,194 | \$ 882,292 | \$ 1,014,974 | \$ 912,846 | \$ (102,128) | |
| TOTAL COCURRICULAR ACTIVITIES | \$ 910,194 | \$ 882,292 | \$ 1,014,974 | \$ 912,846 | \$ (102,128) | -10.06% |
| TOTAL EXPENSES | \$ 41,662,364 | \$ 40,272,614 | \$ 43,201,503 | \$ 43,271,845 | \$ 70,343 | 0.16% |

