

# Washington Central Unified Union School District

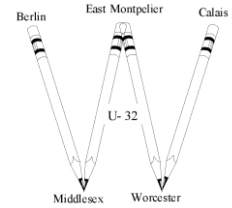
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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Steven Dellinger-Pate  
Superintendent



**TO: WCUUSD Finance Committee**  
**FROM: Susanne Gann, WCUUSD Business Administrator**  
**RE: FY 2026-27 Budget Draft #3 and Preliminary Tax Rate Projections**  
**DATE: January 15, 2026**

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**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. An

updated projection from the Joint Fiscal Office projects \$9,212 for the Property Tax Yield and \$12,711 for the Income Yield. This change was a result of the governor’s recommendation to make a one-time transfer of \$75 million from the general fund to the ed fund, which is currently receiving support from legislative leadership.

- 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 \$9,212 as the property yield, is a decrease of \$.0069 or 0.39% from \$1.7766 in FY 2025-26 to \$1.7697 in FY 2026-27.
- The estimated changes per \$100,000 house value range from a \$45.10 decrease per year in Worcester to a \$249.10 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 = \$1.7697**

<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	\$1.9354	+\$0.0275	+\$27.50
<b>Calais</b>	76.94%	\$2.0510	\$2.3001	+\$0.2491	+\$249.10
<b>East Montpelier</b>	77.22%	\$2.0872	\$2.2918	+\$0.2046	+\$204.60
<b>Middlesex</b>	80.29%	\$1.9679	\$2.2041	+\$0.2362	+\$236.20
<b>Worcester</b>	147.08%	\$1.2483	\$1.2032	(\$0.0451)	(\$45.10)

**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>	<b>FINAL</b> FY 2026 BUDGET	<b>DRAFT #3</b> FY 2027 BUDGET	<b>\$ Increase</b> (Decrease)	<b>% Increase</b> (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	\$ -	
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>	<b>FINAL FY 2026 BUDGET</b>	<b>DRAFT #3 FY 2027 BUDGET</b>	<b>\$ Increase (Decrease)</b>	<b>% Increase (Decrease)</b>
<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</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 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>

