

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 COMPARATIVE SUMMARY
 FY 2025 - 2026 BUDGET vs. FY 2026-2027
 (5 ELEMENTARY SCHOOLS AND 1 MIDDLE & HIGH SCHOOL)

	BUDGET 2025-26	\$ INCREASE (DECREASE)	BUDGET 2026-27	BUDGET % CHANGE
SALARIES AND BENEFITS				
Salaries		\$ (281,090)		-0.65%
Benefits		\$ 24,215		0.06%
TOTAL SALARY & BENEFITS	\$ 30,236,126	\$ (256,875)	\$ 29,979,251	-0.59%
NONSALARY ITEMS				
Estimated inflationary costs offset by line item reductions		\$ (324,689)		-0.75%
Tuition to Other School Districts (Tech Centers)		\$ 184,526		0.43%
Interest on Short-term Debt		\$ (514)		0.00%
Transportation		\$ (223,177)		-0.52%
Debt Service		\$ 355,499		0.82%
Fund Transfer - Capital		\$ 150,000		0.35%
Fund Transfer - Food Service		\$ 166,539		0.39%
Special Education		\$ (4,466)		-0.01%
TOTAL NONSALARY ITEMS	\$ 12,988,877	\$ 303,718	\$ 13,292,594	0.70%
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.