

WCUUSD Budget FY2019-2020 CHANGE SUMMARY

All Seven Budgets Combined

Includes WCSU Expenses Reimbursed by State & Other Revenues

	<u>BUDGET 2019</u>	<u>INCREASE (DECREASE)</u>	<u>BUDGET % CHANGE</u>	<u>BUDGET 2020</u>
SALARIES AND BENEFITS				
<u>Negotiated Items</u>				
Salary Estimate		\$464,638	1.40%	
Health Insurance @ 11.8% Increase with current coverage		\$179,004	0.54%	
Miscellaneous Benefit Changes		-\$18,896	-0.06%	
SUBTOTAL NEGOTIATED ITEMS		\$624,746	1.88%	
<u>Other Staffing Changes</u>				
Salary & Benefit Update- FY18-19		\$71,654	0.22%	
Special Education Additional positions-1:1 Paraeducators -2.0 FTE-FY18-19		-\$75,330	-0.23% *See Revenues Below	
Salary & Benefit Update-WCSU-Alternative Program .4 FTE		\$26,317	0.08% *See Revenues Below	
Salary & Benefit Update- FY19-20		\$6,491	0.02%	
Academic Program Changes		-\$211,705	-0.64%	
SUBTOTAL OTHER STAFFING CHANGES		-\$182,573	-0.55%	
TOTAL SALARY & BENEFITS	\$17,951,437	\$442,173	1.33%	\$18,393,610
<u>NONSALARY ITEMS</u>				
School-wide Expenses		-\$11,145	-0.03%	
WCSU Assessments-Operations		\$14,219	0.04%	
WCSU Assessments-Special Education		\$156,094	0.47%	
WCSU Assessment-Student Transportation Services		\$3,971	0.01%	
Technology Services-Software		\$20,000	0.06%	
School-wide Supplies-Special Education		\$10,000	0.03%	
Technical Education Tuition(Addl 3 FTE +tuition 10.2% from current year actual)		\$101,287	0.30%	
TOTAL NONSALARY-w/o OTHER ITEMS	\$8,406,898	\$294,426	0.88%	\$8,701,324
SUBTOTAL BASE BUDGET INCREASE	\$26,358,335	\$736,599	2.21%	\$27,094,934
<u>OTHER ITEMS</u>				
Debt Service-Bond Payment	\$1,744,848	-\$42,741	-0.13%	\$1,702,107
Capital Fund -Transfer	\$761,522	-\$145,000	-0.44%	\$616,522
WCSU Expenses Reimbursed 100%	\$4,441,206	\$0	0.00%	\$4,441,206
TOTAL OTHER ITEMS	\$6,947,576	-\$187,741	-0.56%	\$6,759,835
Combined Total WCUUSD Expenses	\$33,305,911	\$548,858	1.65%	\$33,854,769

Revenues that Offset Expense Increases(Decreases):

Special Education Reimbursements		-\$134,666	-0.40% *See Expenses Above
Small Schools Grant-Estimated Increase		\$40,416	0.12%
Miscellaneous Income-Alt Program		\$26,317	0.08% *See Expenses Above
Operation of Plant-Shared Services & Fund Bal Doty		-\$30,600	-0.09%
Tuition Income-Level Budget @50 Students with 3% Increase		\$27,447	0.08%
Interest Income		\$10,000	0.03%
Subtotal Revenues		-\$61,086	-0.18%

Net Impact on Taxes

\$609,943 1.83%

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
REVENUES			
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$914,900	\$942,347	\$27,447
INVESTMENT EARNINGS INTEREST	\$313,755	\$323,755	\$10,000
MISCELLANEOUS INCOME-OTHER	\$331,201	\$344,445	\$13,244
EDUC. SPENDING REVENUES	\$26,481,489	\$27,091,430	\$609,942
MISC STATE REIMBURSEMENTS	\$599,073	\$639,490	\$40,417
SPED EXPENDITURE REIMBURSEMENT	\$4,648,774	\$4,500,582	-\$148,192
SUBTOTAL REVENUES	\$33,289,191	\$33,842,049	\$552,858
FUND BALANCE	\$16,720	\$12,720	-\$4,000
TOTAL REVENUES	\$33,305,911	\$33,854,769	\$548,858
EXPENSES			
INSTRUCTIONAL SERVICES			
SALARIES	\$7,910,867	\$8,179,768	\$268,902
MISCELLANEOUS BENEFITS	\$2,222,131	\$2,319,070	\$96,939
TUITION REIMBURSEMENT	\$197,042	\$197,042	\$0
PROFESSIONAL EDUCATION SVC	\$75,263	\$66,263	-\$9,000
TUITION TO OTHER SCHOOL DISTRICTS	\$379,146	\$480,831	\$101,685
TRAVEL	\$15,100	\$14,700	-\$400
GENERAL SUPPLIES	\$256,452	\$269,402	\$12,950
BOOKS AND PERIODICALS	\$74,793	\$80,793	\$6,000
EQUIPMENT	\$39,000	\$39,000	\$0
DUES AND FEES	\$700	\$700	\$0
TOTAL INSTRUCTIONAL SERVICES	\$11,170,493	\$11,647,570	\$477,076
PRESCHOOL PROGRAM			
SALARIES	\$298,678	\$362,438	\$63,760
MISCELLANEOUS BENEFITS	\$97,041	\$89,755	-\$7,286
TUITION REIMBURSEMENT	\$4,331	\$4,331	\$0
PROFESSIONAL EDUCATION SVC	\$22,927	\$32,927	\$10,000
TUITION TO PRIVATE SCHOOLS	\$147,258	\$148,325	\$1,067
GENERAL SUPPLIES	\$6,715	\$6,715	\$0
TOTAL PRESCHOOL PROGRAM	\$576,950	\$644,491	\$67,541
GUIDANCE SERVICES			
SALARIES	\$722,179	\$740,565	\$18,386
MISCELLANEOUS BENEFITS	\$218,374	\$245,340	\$26,966
TUITION REIMBURSEMENT	\$3,575	\$3,575	\$0
GENERAL SUPPLIES	\$32,876	\$34,176	\$1,300
BOOKS AND PERIODICALS	\$1,010	\$2,260	\$1,250
TOTAL GUIDANCE SERVICES	\$978,014	\$1,025,916	\$47,902
HEALTH SERVICES			
SALARIES	\$337,816	\$349,907	\$12,091
MISCELLANEOUS BENEFITS	\$75,195	\$117,205	\$42,010
TUITION REIMBURSEMENT	\$2,300	\$2,300	\$0
TECHNICAL SERVICES	\$550	\$550	\$0
GENERAL SUPPLIES	\$6,235	\$6,235	\$0
BOOKS AND PERIODICALS	\$933	\$933	\$0
TOTAL HEALTH SERVICES	\$423,029	\$477,130	\$54,101
LIBRARY SERVICES			
SALARIES	\$353,032	\$346,731	-\$6,301
MISCELLANEOUS BENEFITS	\$84,266	\$110,446	\$26,180
TUITION REIMBURSEMENT	\$5,400	\$5,400	\$0
GENERAL SUPPLIES	\$19,401	\$19,401	\$0
BOOKS AND PERIODICALS	\$50,258	\$50,258	\$0
TOTAL LIBRARY SERVICES	\$512,357	\$532,236	\$19,879
CURRICULUM SERVICES			
PROGRAM COSTS	\$218,924	\$253,501	\$34,577
TOTAL CURRICULUM SERVICES	\$218,924	\$253,501	\$34,577

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
INSTRUCTIONAL -RELATED TECHNOLOGY SVCS			
SALARIES	\$474,117	\$486,125	\$12,008
MISCELLANEOUS BENEFITS	\$124,547	\$95,839	-\$28,708
TUITION REIMBURSEMENT	\$8,600	\$8,600	\$0
TECHNOLOGY RELATED R&M	\$31,016	\$32,516	\$1,500
RENTALS AND LEASES-COPIER	\$53,200	\$50,700	-\$2,500
COMMUNICATIONS	\$113,400	\$113,400	\$0
SUPPLIES-TECHN RELATED	\$32,300	\$32,300	\$0
SUPPLIES-TECHN RELATED-SOFTWARE	\$209,324	\$234,324	\$25,000
EQUIPMENT	\$259,250	\$259,250	\$0
TOTAL INSTR REL-TECHNOLOGY SVCS	\$1,305,754	\$1,313,054	\$7,300

BOARD OF EDUCATION SVCS.

SALARIES	\$21,252	\$21,890	\$638
MISCELLANEOUS BENEFITS	\$1,796	\$1,758	-\$38
OFFICIAL SVC TAX COLLECT.	\$14,300	\$14,300	\$0
LEGAL SERVICES	\$25,100	\$25,100	\$0
INSURANCE	\$99,832	\$99,832	\$0
ADVERTISING	\$12,700	\$12,700	\$0
GENERAL SUPPLIES	\$12,245	\$12,330	\$85
DUES AND FEES	\$23,765	\$23,765	\$0
TOTAL BOARD OF EDUCATION SVCS.	\$210,990	\$211,675	\$685

SUPERINTENDENT SERVICES

PROGRAM COSTS	\$518,078	\$528,273	\$10,195
TOTAL SUPERINTENDENT SERVICES	\$518,078	\$528,273	\$10,195

OFFICE OF THE PRINCIPAL

SALARIES	\$1,350,478	\$1,394,199	\$43,721
MISCELLANEOUS BENEFITS	\$423,696	\$432,560	\$8,865
TUITION REIMBURSEMENT	\$19,200	\$19,200	\$0
PURCHASED PROF & TECHNICAL SERVICES	\$12,550	\$12,550	\$0
COMMUNICATIONS-POSTAGE	\$19,960	\$19,960	\$0
TRAVEL	\$4,600	\$4,600	\$0
GENERAL SUPPLIES	\$41,410	\$41,410	\$0
DUES AND FEES	\$7,386	\$7,386	\$0
TOTAL OFFICE OF THE PRINCIPAL	\$1,879,280	\$1,931,865	\$52,586

FISCAL SERVICES

INTEREST ON SHORT-TERM DEBT	\$302,925	\$302,925	\$0
PROGRAM COSTS	\$536,295	\$541,583	\$5,288
TOTAL FISCAL SERVICES	\$839,220	\$844,508	\$5,288

OPERATION AND MAINT.PLANT

SALARIES	\$1,152,635	\$1,179,139	\$26,504
MISCELLANEOUS BENEFITS	\$353,750	\$384,145	\$30,395
UTILITY SERVICES	\$42,350	\$42,350	\$0
CLEANING SERVICES	\$89,355	\$89,355	\$0
REPAIR AND MAINTENANCE SERVICES &PROP	\$155,610	\$162,610	\$7,000
TRAVEL/GAS &BOTTLED GAS	\$9,200	\$9,200	\$0
PROGRAM COSTS	\$54,912	\$23,573	-\$31,339
GENERAL SUPPLIES	\$142,294	\$140,294	-\$2,000
ELECTRICITY	\$318,220	\$311,220	-\$7,000
OIL	\$116,440	\$108,440	-\$8,000
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$124,129	\$124,129	\$0
EQUIPMENT	\$20,600	\$20,600	\$0
TOTAL OPER. AND MAINT.PLANT	\$2,579,495	\$2,595,055	\$15,560

STUDENT TRANSPORTATION SV

STUDENT TRANSPORTATION SV	\$1,447,213	\$1,451,183	\$3,970
TOTAL STUDENT TRANSPORTATION SV	\$1,447,213	\$1,451,183	\$3,970

WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT
 BUDGET 2019-2020 VS BUDGET 2018-2019

As of April 26, 2019

DESCRIPTION	All Seven Budgets Combined		
	BUDGET 2019	BUDGET 2020	Increase(Decrease)
STUDENT TRANS-OTHER			
STUDENT TRANS-FIELD TRIPS	\$37,805	\$41,805	\$4,000
TOTAL STUDENT TRANS-OTHER	\$37,805	\$41,805	\$4,000
DEBT SERVICE			
REDEMPTION OF PRINCIPAL	\$1,371,477	\$1,369,466	-\$2,011
INTEREST LONG TERM DEBT	\$373,371	\$332,641	-\$40,730
TOTAL DEBT SERVICE	\$1,744,848	\$1,702,107	-\$42,741
FUND TRANSFER OUT			
FUND TRANSFER-CAPITAL	\$781,522	\$636,522	-\$145,000
FUND TRANSFER-FOOD SERVICE	\$109,403	\$109,403	\$0
FUND TRANSFER-TECHNOLOGY & SOFTWARE	\$165,000	\$165,000	\$0
TOTAL TRANSFER TO OTHER FUNDS	\$1,055,925	\$910,925	-\$145,000
SUPPORT PROGRAMS-SP ED			
SALARIES	\$1,028,659	\$856,489	-\$172,170
MISCELLANEOUS BENEFITS	\$489,831	\$420,857	-\$68,974
PROGRAM COSTS	\$5,506,626	\$5,649,031	\$142,405
TOTAL SUPPORT PROGRAMS	\$7,025,116	\$6,926,377	-\$98,739
ENGLISH LANGUAGE LEARNER			
PROGRAM COSTS	\$40,993	\$51,121	\$10,128
TOTAL ENGLISH LANGUAGE LEARNER	\$40,993	\$51,121	\$10,128
CO-CURRICULAR ACTIVITIES			
MISCELLANEOUS EXPENSES	\$741,428	\$765,978	\$24,550
TOTAL COCURRICULAR ACTIVITIES	\$741,428	\$765,978	\$24,550
TOTAL EXPENSES	\$33,305,911	\$33,854,769	\$548,858
	\$0	\$0	\$0