

Woodbridge Public School's 2025-2026 Budget Narrative

November 30, 2025

The attached financial reports represent five months (42%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Estimates in this category are largely unchanged from the prior month. The majority of our \$133K in savings in certified salaries relates to a vacant teacher position due to a smaller than typical kindergarten cohort and the turnover of three teacher positions last summer. Savings in the non-certified category is due to vacancies in para-professional and café aids. We have begun to receive candidates from an educational employment agency for para-professional candidates. Overall our salary savings are estimated at \$255K for the year.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. Vacant positions continue to give us savings in payroll taxes and CMERS, but keep in mind we will have increased expenditures in Other Professional Services (300 Series) that will offset these savings. Overall the benefits category is showing an estimated deficit of \$22K for the year.

300 Series Purchased Professional Services- This category represents 3% of our budget and includes legal, audit and other expenses that are generated on a month-by-month basis. The \$70K deficit in this category is the combination of an estimated \$98K of additional expense in the Other Professional Services line for contracted Para-professionals and \$28K of estimated savings by hiring a part time physical therapist in house. These estimates are unchanged from the prior month.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. Our estimated deficit of \$32K is similar to the prior month. The temperatures have been colder than the prior year at this same times but the overall effects of the winter could still cause the bottom line of this category to go up or down.

500 Series Other Purchased Services - This category is 9% of our budget and includes student transportation, tuition, interns, liability insurance and items that do not fall within the professional services/property services categories. The overall estimated deficit of \$54K is similar to the prior month. We are estimating a little more favorable in the Special Education transportation line and a little less favorable in the Tuition line.

600 Series Materials and Supplies – These supplies account for 2% of our budget. With the exception of custodial/maintenance supplies, this category is direct support for classroom instruction. We anticipate utilizing all of these funds.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget and we currently project to utilize all budgeted funds.

800 Series Dues and Fees – This budget category is small but important as it links staff to professional organizations that help keep them up-to-date in their respective academic fields.

900 Series Misc. Expenses - The primary expense in this category is the Ezra Nurse, a non-public health expense we are required by law to maintain.