

Woodbridge Public School's 2025-2026 Budget Narrative

October 31, 2025

The attached financial reports represent four months (33%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Last month teacher turnover and, a vacant school Psychologist, and a vacant teacher have us estimating a \$151K surplus in certifies salaries. This month we backed that down to \$135K in as we have increased a current part time employee to full time to back fill the vacant Psychologist position. We are currently showing \$125K in non-certified salary savings, which is about \$28K less than the prior month. We have hired a one day per week Physical Therapist in house which was budgeted in the Professional Services category. Overall our salary savings are estimated at \$260K for the year.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. With continued analysis, we have reduced our expected deficit in the health insurance line by \$38K to \$92K for the year. Overall the benefits category is showing an estimated deficit of \$25K 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 net of \$28K of estimated savings by hiring a part time physical therapist in house. After further discussions with the employment service that will help us fill the vacant paraeducator positions, we now estimate that it will take a little longer to get the people hired and on boarded than previously estimated, so we decreased our projected expenses in that line to \$98K from \$130K in the prior month.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. With a little more time gone by, we are now estimating that electricity expense may exceed our budget by around \$15K. The additional cost of the public benefits charges on top our electricity usage and delivery charges are bringing that line up. Depending on the winter weather we may still have more changes in our estimated expenses 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. Adjustments to our expected transportation and telephone charges have reduced the expected deficit in this category from \$65K for the year to \$52K.

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.