

Woodbridge Public School's 2025-2026 Budget Narrative
December 31, 2025

The attached financial reports represent five months (50%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. The majority of our \$130K 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 various vacancies in para-professional and café aids. Currently we only have one para vacancy and we have hired most of the open spots in-house and not through the ESS staffing service. Therefore, we now anticipate \$33K more para salary expense than last month and less professional services expense. Overall our salary savings are estimated at \$225K for the year.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. With the recent hiring of some vacant para positions we are now estimating a little less surplus in FICA and CMERS, but we estimate a little less overage in health insurance. Overall the benefits category is showing an estimated deficit of \$25K for the year. This is due mainly to a few more employees taking our health insurance than was budgeted.

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 projected last month in this category now reduced to a \$16K deficit. This is because we were able to hire several para vacancies in house and not through the ESS staffing service as was assumed last month. Another difference from the prior month is due to some large legal expenses, we now estimate that our legal fee line will go over budget around \$14K for the year.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. We've had a very cold month and both our electric and heating lines are ahead of where they were last year at this time. We have therefore estimated additional utility expense for the year and now anticipate this category being \$47K over budget. Keep in mind that the majority of this overage is due to the large increase in our micorturbine maintenance agreement.

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 \$67K increased by about \$13K this month. Small changes in projections in transportation, fuel and State Open Choice revenue make up this difference.

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.