

Woodbridge Public School's 2025-2026 Budget Narrative

September 30, 2025

The attached financial reports represent three months (16.6%) of the fiscal year, but they were actually prepared with data as of September 30, 2025 because the first payroll for 10 month employees didn't hit the books until then.

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 \$189K surplus in certifies salaries. This month we backed that down to \$151K in anticipation of having to add an additional PreK section midway through the school year. We are now showing \$153K in non-certified salary savings, due to our new partnership with ESS, an educational staffing consultant to assist with hiring our vacant paraeducator spots. Those positions will eventually be paid out of Other Professional Services line (300 Series). We can do a budget transfer between the two lines.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. Now that we have accounted for the health care elections of this year's staff, we can report that we have three additional people on our health care compared to how we budgeted. There will still be numerous changes throughout the year, but conservatively we should we will exceed our health insurance budget by \$130K. However, the utilization of ESS for paraeducator coverage will save payroll taxes and CMERS bringing the net estimated budget deficit for the Benefits category to \$66K 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 \$102K deficit in this category is the net of \$28K of estimated savings by hiring a part time physical therapist in house and \$130K of additional expense of hiring six vacant paraeducators through an educational staffing service.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. There is no change to our prior month estimate of a \$10K surplus due to utility savings.

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. We increased our estimated future expenses for outplaced tuition and transportation giving this category with a projected \$66K deficit for the year.

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.