

**WETHERSFIELD PUBLIC SCHOOLS
REFORECAST COMMENTARY
FISCAL YEAR 2026 – AS OF JANUARY 23RD**

SUMMARY

- The Town Council approved operating budget for fiscal year 2025-26 is \$67,468,339, an increase of \$2,530,536 (3.90%) over the final 2024-25 operating budget (\$64,937,803).
- Expenditures through January 23rd total \$34,747,947 with encumbrances of \$5,613,397.
- Unbudgeted expenditures, incurred and projected, total \$580,000 for the current period.
- Budgetary savings, realized and projected, total \$600,000 for the current period.
- The current reforecast for 2025-26 is \$67,448,339 or \$20,000 (.03%) under budget.

DETAIL BY MAJOR OBJECT

I. PERSONAL SERVICES - SALARIES

- Unbudgeted expenditures of \$75,000 due to projected increase in substitute paraeducator wages, based on current needs and prior year actuals. Current year spend through 12/21 is approximately \$30,000 less than prior year to date.
- Budgetary savings of \$470,000 the result of lower cost new hires replacing teacher resignations and retirements along with projected extended unpaid FMLA (\$450,000); potential reduction in projected PD and related curricular stipends expended through year end (\$20,000), aligned with prior year actuals.

II. PERSONAL SERVICES - BENEFITS

- Unbudgeted expenditures of \$45,000 due to unemployment claims for two individuals who left employment in prior fiscal years (WPS is a reimbursable employer with the Department of Labor and does not contribute to UI unless a claim is established and verified).

III. PURCHASED PROFESSIONAL AND TECHNICAL SERVICES

- Unbudgeted expenditures of \$75,000 due to increase in required compensatory services (contracted speech and behavioral providers), based on current needs and prior year actuals.
- Budgetary savings of \$20,000 the result of projected professional/technical services through year end, aligned with prior year actuals.

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DETAIL BY MAJOR OBJECT (CONTINUED)

IV. OTHER PURCHASED SERVICES

- Unbudgeted expenditures of \$385,000 due to CIRMA invoices for LAP deductibles related to claims (\$5,000); net result of changes in placement and services for students at public (\$120,000) and private (\$260,000) educational facilities.
- Budgetary savings of \$70,000 the result of current outplacement transportation routes (\$20,000) and comprehensive review of Licenses and Subscriptions throughout the district with potential adjustments for the current school year (\$50,000).

V. SUPPLIES

- Budgetary savings of \$40,000 the result of controlled spending related to instructional supplies (\$10,000), administrative/office supplies (\$10,000), textbook accounts (\$10,000) and technology supplies (\$10,000).

VARIABLES FOR DISCUSSION

- Unpaid FMLA, LTS positions and new hire teacher salaries are continually analyzed and the potential savings will fluctuate each reporting period.
- Special Education tuition and transportation expenditures will continue to fluctuate, as there are currently two potential outplacements pending that are not reported. Current projection includes an increase of seven students from the approved budget amount/count.
- Excess Cost Reimbursement is projected at 70% of eligible costs and will be monitor to determine if the State will fund at the appropriate tier (Wethersfield is identify as a Tier II district for this purpose and should receive 88% reimbursement rate).
- Magnet school enrollment and tuition are still under review (11 general ed students without registration/verification) and will be finalized by next period. Magnet school students receiving specialized services may incur additional costs beyond budgeted tuition.
- High dollar items budgeted within Curriculum and IT are currently being monitored and/or deferred as there may be a need to mitigate an additional increase in the projected deficit.