Woodbridge Public School's 2026-2027 Budget Narrative

September 4, 2026

The attached financial reports represent two months (16.6%) of the fiscal year, but they were actually prepared with data as of September 4, 2026 because the first payroll for 10 month employees didn't hit the books until then.

100 Series Salaries - Salaries represent 61% of the budget. Certified salaries are on budget. We had two teacher retirements which we replaced with teachers lower on the pay scale and we added one teacher to keep our class sizes within the Board's policy. The savings from the two retirements couples with a .5 vacant teacher position were enough to cover the additional teacher. For non-certified wages we are showing some savings in the Para line because one of our Paras is hires through a placement agency. We are also showing some saving in the clerical line for staff that is out on Workmen's Comp. We are incurring expense in the Other Purchased Services category to cover those duties. Overall Salaries are showing a $52K surplus.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. With staff turnover, this account is likely to change due to the changing medical coverage elections of new staff. New staff don't come on our insurance until September 1st. We should have a clearer picture in another month as to how we will look this fiscal year. We are showing some savings in payroll taxes and CMERS for the staff we are using from agencies instead of our own employees.

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. These lines are all currently on budget.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. We are starting the year with an anticipated deficit in the Building Improvements line and the Other Purchases Services line. We had an unanticipated $55K repair to our chiller that we brought to the Board last month, and the temporary staffing mentioned above. It's too soon to anticipate our utility costs for the year.

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. Our Worker's Comp insurance came in less than expected and we found a less expensive contractor for one of our out-placed transportation runs giving this category a $16K projected surplus to start 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 a small overage in this category due to purchasing some furnishings for the new PreK section.

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.