

Agenda

- I. **Call to Order**
- II. **Public Comment** - *The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. Public Comments may be submitted electronically to mdegennaro@woodbridgeps.org*
- III. **Items for Discussion**
 - A. Budget Narrative Report
 - B. Budget Summary Report
 - C. Budget Detail Report
- IV. **Public Comment** - *The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. Public Comments may be submitted electronically to mdegennaro@woodbridgeps.org*
- V. **Adjourn**

Woodbridge Public School's 2025-2026 Budget Narrative

March 30, 2026

The attached financial reports represent eight months (75%) of the fiscal year. However, I should note that due to an earlier than normal Finance Committee meeting these reports were completed before the month was closed.

100 Series Salaries - Salaries represent 61% of the budget. There were a couple of small changes in the assumptions surrounding our salaries this month and our estimated surplus in this category increased to \$291K. Our Supervising Nurse has resigned and will likely have some period of vacancy in that position during the remainder of this fiscal year. We also have two non-certified staff members out on unpaid leave, and we decreased the estimated future expense of our cafeteria monitors as it is likely we won't hire anyone for the short remainder of the year.

200 Series Benefits – Benefits are 21% of our budget based on the elections of last year's staff. The estimated deficit in this category decreased by approximately \$10K. The decrease is due to adjustments in our estimates due to vacancies and unpaid leaves of absence.

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 overall deficit in this category increased about \$13K to \$28K. We decreased our estimated Substitute expenses and increased our estimated Consultant Services to arrive at the new year end estimate.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. As the utility bill continues to come in high, 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 \$74K over budget. Hopefully we have turned the corner and will have a temperate spring. On the bright side, our electric and natural gas rates are locked through the next budget 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. The overall estimated deficit of \$83K is about the same as last month.

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.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 3-30-26**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>EXPENDED TO DATE</u>	<u>ENCUMBERED TO DATE</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
100	TOTAL SALARIES	11,288,309	6,770,950	4,200,106	317,253	26,363	290,890
200	TOTAL BENEFITS	3,707,798	2,695,591	-	1,012,207	1,040,831	(28,624)
300	TOTAL PROFESS. SERVICES	533,224	242,211	104,362	186,650	214,901	(28,251)
400	TOTAL PROPERTY SERVICES	671,312	509,848	47,911	113,553	187,220	(73,667)
500	OTHER SERVICES	1,797,314	1,363,917	496,182	(62,785)	20,371	(83,156)
600	SUPPLIES & MATERIALS	386,993	222,259	21,075	143,659	143,659	-
700	TOTAL PROPERTY SERVICES	108,800	81,484	3,609	23,707	23,707	-
800	TOTAL DUES, FEES, MISC.	32,105	24,435	2,232	5,438	6,278	(840)
TOTAL ADOPTED BUDGET		18,525,855	11,910,696	4,875,477	1,739,682	1,663,330	76,353

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390	SPED SERVICES/CONSULTING	216,380	81,795	92,585	42,000	38,500	3,500
510	TRANSPORTATION	329,662	237,280	135,746	(43,364)	-	(43,364)
560	TUITION SPECIAL ED	373,480	262,850	211,731	(101,101)	-	(101,101)
SPECIAL EDUCATION CARVEOUT		919,522	581,924	440,063	(102,465)	38,500	(140,965)

SUMMARY	
Special Ed Surplus / (Deficit)	(140,965)
Under / (Over) Spending in OTHER programs	217,317
Total Surplus / (Deficit) Projected	76,353

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED March 30, 2026**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	1,029,488	749,688	278,284	1,515		1,515
120	Teachers - Regular	6,117,471	3,465,331	2,399,725	252,415	75,675	176,740
120	Teachers - Special Education	1,181,574	732,471	483,898	(34,795)	(40,788)	5,993
1201	Psychologist	212,415	101,433	74,385	36,597		36,597
1203	Counselor	127,308	96,780	77,015	(46,487)		(46,487)
Sub-Total Certified Salaries		8,668,256	5,145,704	3,313,307	209,246	34,888	174,358
1303	Custodians	480,915	347,584	142,631	(9,300)	(9,300)	-
140	Nurses	191,188	116,411	69,620	5,156		5,156
150	Secretaries, Clerical	450,466	300,404	131,881	18,181	4,500	13,681
160	Paraprofessionals	364,785	139,552	83,109	142,123		142,123
1601	Special Education Paraprofess.	857,412	526,257	349,795	(18,640)	(10,725)	(7,916)
170/10	Salaries OT / PT	93,940	82,189	70,076	(58,325)		(58,325)
190	IT Manager and Asst.	83,596	61,837	25,400	(3,641)		(3,641)
190	Salaries, Miscellaneous	97,751	51,011	14,286	32,453	7,000	25,453
Sub-Total Non-Certified Salaries		2,620,053	1,625,246	886,799	108,008	(8,524)	116,532
TOTAL SALARIES		11,288,309	6,770,950	4,200,106	317,253	26,363	290,890
220	FICA	337,719	196,153	-	141,566	118,039	23,527
230	CMERS	457,843	247,637	-	210,206	184,954	25,252
270	Medical Insurance	2,866,923	2,227,865		639,058	723,456	(84,398)
280	Life Insurance	34,463	23,179	-	11,284	7,902	3,382
2902	Other Employee Benefits	10,850	758		10,092	6,480	3,612
TOTAL BENEFITS		3,707,798	2,695,591	0	1,012,207	1,040,831	(28,624)
320	Professional Development	37,325	7,717	2,326	27,282	27,282	-
330	Legal Fees	55,000	45,283	8,514	1,204	10,800	(9,597)
340	Software Support	30,250	18,377		11,873	11,873	-
350	Substitutes	149,435	86,589		62,846	55,000	7,846
390/01	Consultant Services	216,380	81,795	92,585	42,000	38,500	3,500
3902	Financial Audit	29,400			29,400	29,400	-
390	Other Prof/Tech. Services	15,434	2,451	937	12,046	42,046	(30,000)
TOTAL PROFESSIONAL SERVICES		533,224	242,211	104,362	186,650	214,901	(28,251)
410/01	Utilities - Electric and Water	165,500	137,665		27,835	54,000	(26,165)
420	Heating	105,000	97,502		7,498	35,000	(27,502)
430	Repairs and Maintenance	84,000	33,143	21,743	29,114	29,114	-
450	Leases and Rentals	110,123	86,246		23,877	23,877	-
4501	Building Improvements	10,500			10,500	10,500	-
490	Other Purchased Services	27,620	16,054	3,428	8,138	8,138	-
4901	Service Contracts	168,569	139,239	22,739	6,591	26,591	(20,000)
TOTAL PROPERTY SERVICES		671,312	509,848	47,911	113,553	187,220	(73,667)
510	Pupil Transportation-Regular	524,118	343,604	148,705	31,809	(12,000)	43,809
510	Pupil Transportation-Spec. Educ.	329,662	237,280	135,746	(43,364)		(43,364)
520	Insurance-General Liability	155,209	170,956		(15,747)		(15,747)
5201	Worker's Compensation	284,804	272,897		11,907		11,907
530	Telephone Services	18,531	18,854		(323)	9,000	(9,323)
535	Internet	25,120	20,750		4,370	3,708	662
537	Postage	6,840	903		5,937	5,937	-

Note: This report was prepared on March 30th, one day before the end of the month

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED March 30, 2026**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
540	Advertising	1,000			1,000	1,000	-
550	Interns	57,000	33,000		24,000		24,000
560	Tuition - Wintergreen	6,000			6,000		6,000
560	Tuition - Out of District	373,480	262,850	211,731	(101,101)		(101,101)
590	Other Purchased Services	15,550	2,824		12,726	12,726	-
TOTAL OTHER PURCH SERVICES		1,797,314	1,363,917	496,182	(62,785)	20,371	(83,156)
610	Instructional Supplies	151,925	84,773	6,284	60,869	60,869	-
620	Computer Software	85,288	49,782		35,506	35,506	-
625	Supplies Nurses	5,370	4,048	798	524	524	-
630	Supplies Custodial	56,050	39,244	9,327	7,479	7,479	-
635	Supplies Office	13,000	4,543	297	8,161	8,161	-
640	Books and Audio Visual	18,000	12,595	3,284	2,121	2,121	-
645	Subscriptions	30,960	10,003	840	20,117	20,117	-
650	Testing	22,700	16,655	245	5,801	5,801	-
690	Misc. Supplies - DW Security	3,700	618	-	3,082	3,082	-
TOTAL SUPPLIES & MATERIALS		386,993	222,259	21,075	143,659	143,659	0
732	Computer Hardware	89,800	78,342	3,609	7,849	7,849	-
735	Equipment - Teaching	8,000	-	-	8,000	8,000	-
740	Equipment - Building	5,000	1,415	-	3,585	3,585	-
745	Furniture	6,000	1,728	-	4,272	4,272	-
TOTAL PROPERTY		108,800	81,484	3,609	23,707	23,707	-
810	Dues and Fees	22,605	21,213	2,232	(840)		(840)
900	Other Fees	9,500	3,222		6,278	6,278	-
TOTAL DUES AND FEES		32,105	24,435	2,232	5,438	6,278	(840)
TOTAL ADOPTED BUDGET		18,525,855	11,910,696	4,875,477	1,739,682	1,663,330	76,353

Note: This report was prepared on March 30th, one day before the end of the month