

Woodbridge Public School's 2026-2027 Budget Narrative

September 30, 2026

The attached financial reports represent three months (25%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Certified salaries remain on budget. For non-certified wages we are showing some savings in the Para line because one of our Paras is hired through a placement agency. We are also showing some savings in both the clerical and Paraprofessional lines for staff that are out on Workmen's Comp. We are however incurring expense in the Other Purchased Services category to cover those duties. Overall Salaries are showing a \$91K surplus.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. We are continuing to show savings in payroll taxes and CMERS for the staff we are using from agencies instead of our own employees. This is helping to offset our estimated overage of \$19K in projected health insurance expenses. Overall the benefits category is projecting a surplus of \$18K.

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. So far this year our Special Services legal fees have run ahead of budget and we are projecting a \$5K overage in this line and also the category.

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. An expensive chiller repair and contracted staffing for several non-certified positions are causing this category to project at \$88K over budget. 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. Projected additional outplaced tuition is driving this category to show \$113K over budget.

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.