Woodbridge Public School's 2026-2027 Budget Narrative

October 31, 2026

The attached financial reports represent four months (33%) 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. and temporary vacancies due to turnover. We are however incurring expense in the Other Purchased Services category to cover some those duties. Overall estimated salary savings grew to $108K for the year.

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 $23K.

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 this month we again increased our estimate for legal fees. We now estimate the projected deficit for this category to be $30K.

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 $93K 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. As the year is now one third complete we reduced the projected additional outplaced tuition estimate slightly and now this category projects at $85K over budget 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. As we were able to pre-purchase $20K of STEAM supplies with the prior year's surplus, this month we choosing to show those supply funds as not being utilized this year to help offset the unplanned expenses in other categories. This category now projects an $19K surplus for the year.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget. Similar to the Supplies category above, we were able to purchase the grade 3 iPads planned for the current year with prior year surplus. This month we have switch to showing those funds as not being utilized in the current year to help offset large unplanned expenses in other categories. If the picture improves in future months we can of course make those funds available again. This category now shows a $51K surplus.

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. Unfortunately, we received a

large invoice ($10K) related to the prior year that can no longer be charged to the prior year, therefore we will run it through the current year thus causing this category to now show $12K over budget for the year.

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.