

## 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.