

Woodbridge Public School's 2025-2026 Budget Narrative

May 31, 2026

The attached financial reports represent 11 months (92%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Our certified salaries surplus increased by \$4K due to relieving future encumbrances for staff out on leave. The non-certified surplus grew by \$5K this month due to reduced encumbrances staff out on unpaid leaves.

200 Series Benefits – Benefits are 21% of our budget and are based on the elections of last year's staff. The estimated surplus in this category changed materially from the prior month. The savings in payroll taxes and CMERS continues to inch up each month that staff remain out on leave. Our estimates of health insurance improved by \$49K as multiple reimbursements were posted from former staff utilizing COBRA and staff members estimated to come onto insurance not materializing.

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 decreased by \$4K. Our estimated expenses for contracted Paras has not materialized.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. This category is overall deficit in this category decreased by \$6K. Electricity expense came in higher but that increase was offset slightly by special services consultant expenses coming in lesser than previously estimated.

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 increased to \$149K this month. The district agreed to incur additional architectural and cost estimating services as well as a communication consultant and we increased our future estimated fuel expenses. Due to our overall surplus position, we are planning to secure some shredding services over the summer.

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. In light of the overall surplus position, we are estimating placing a large order of stripper and waxer for the summer and possibly purchasing an additional Raptor module to facilitate utilizing volunteers in the school.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget and we decreased our surplus estimate by \$4K from the prior month. We now plan to use some of the special services equipment budget to purchase a classroom sound amplification system.

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.