

## **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](mailto: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](mailto:mdegennaro@woodbridgeps.org)*
- V. **Adjourn**

## Woodbridge Public School's 2025-2026 Budget Narrative

September 5, 2025

The attached financial reports represent two months (16.6%) of the fiscal year, but they were actually prepared with data as of September 4, 2025 because the first payroll for 10 month employees didn't hit the books until then.

**100 Series Salaries** - Salaries represent 61% of the budget. Teacher turnover and, a vacant school Psychologist, and a vacant teacher have us estimating a \$189K surplus in certifies salaries. We anticipate being able to hire 5 additional paras, which would bring the non-certified salary category to a \$4K surplus for the year. The total salary savings projected at this time is \$193K.

**200 Series Benefits** – Benefits are 21% of our budget is based on the elections of last year's staff. With staff turnover, this account is likely to change due to the changing medical coverage elections of new staff. New staff don't come on our insurance until September 1<sup>st</sup>. We should have a clearer picture in another month as to how we will look this fiscal year.

**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. We are currently anticipating a \$28K surplus in this category because we budgeted for one day per week services through ACES, but we were able to hire the 8 hour per week person as our own part time employee.

**400 Series Purchased Property Services** - Utility budgets are 4% of the total budget. We are starting the year with an anticipated deficit in the Service Contracts line, as we renewed our micro-turbine maintenance agreement with a steep increase. Assuming we use utilities at a similar rate to last year we can still anticipate a small surplus 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. It's early in the year, but this category is currently showing a deficit of \$59K due to anticipated additional tuition expense.

**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 8-31-2025**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
100	TOTAL SALARIES	11,288,309	436,430	243,088	193,342
200	TOTAL BENEFITS	3,707,798	2,974,466	2,945,370	29,095
300	TOTAL PROFESS. SERVICES	533,224	416,148	388,148	28,000
400	TOTAL PROPERTY SERVICES	671,312	476,914	466,914	10,000
500	OTHER SERVICES	1,797,314	298,575	357,242	(58,667)
600	SUPPLIES & MATERIALS	386,993	243,993	243,993	-
700	TOTAL PROPERTY SERVICES	108,800	31,260	31,260	-
800	TOTAL DUES, FEES, MISC.	32,105	11,938	11,938	-
<b>TOTAL ADOPTED BUDGET</b>		<b>18,525,855</b>	<b>4,889,725</b>	<b>4,687,954</b>	<b>201,770</b>

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
390	OT/PT SERVICES/CONSULTING	216,380	117,491	89,491	28,000
510	TRANSPORTATION	329,662	119,001	119,001	-
560	TUITION SPECIAL ED	373,480	37,059	125,000	(87,941)
<b>SPECIAL EDUCATION CARVEOUT</b>		<b>919,522</b>	<b>273,551</b>	<b>333,492</b>	<b>(59,941)</b>

<b>SUMMARY</b>	
<b>Special Ed Surplus / (Deficit)</b>	<b>(59,941)</b>
<b>Under / (Over) Spending in OTHER programs</b>	<b>261,711</b>
<b>Total Surplus / (Deficit) Projected</b>	<b>201,770</b>

**WOODBRIE BOARD OF EDUCATION**  
**MONTHLY DETAIL BY OBJECT**  
**FOR THE MONTH ENDED August 31, 2025**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	1,029,488	200,877	833,141	(4,530)	(2,015)	(2,515)
120	Teachers - Regular	6,117,471	230,226	5,614,074	273,172	56,500	216,672
120	Teachers - Special Education	1,181,574	90,844	1,157,732	(67,002)	(40,788)	(26,214)
1201	Psychologist	212,415	6,762	169,056	36,597	35,000	1,597
1203	Counselor	127,308	5,436	122,411	(539)		(539)
<b>Sub-Total Certified Salaries</b>		<b>8,668,256</b>	<b>534,144</b>	<b>7,896,413</b>	<b>237,699</b>	<b>48,698</b>	<b>189,001</b>
1303	Custodians	480,915	76,621	393,567	10,726	10,726	-
140	Nurses	191,188	5,624	178,175	7,389	7,389	-
150	Secretaries, Clerical	450,466	64,297	371,581	14,588	6,500	8,088
160	Paraprofessionals	364,785	8,873	195,940	159,972	150,000	9,972
1601	Special Education Paraprofess.	857,412	44,654	814,470	(1,712)	(10,725)	9,013
170/10	Salaries OT / PT	93,940	5,053	111,212	(22,325)		(22,325)
190	IT Manager and Asst.	83,596	16,664	70,413	(3,481)		(3,481)
190	Salaries, Miscellaneous	97,751	1,710	62,467	33,574	30,500	3,074
<b>Sub-Total Non-Certified Salaries</b>		<b>2,620,053</b>	<b>223,496</b>	<b>2,197,826</b>	<b>198,731</b>	<b>194,391</b>	<b>4,341</b>
<b>TOTAL SALARIES</b>		<b>11,288,309</b>	<b>757,640</b>	<b>10,094,239</b>	<b>436,430</b>	<b>243,088</b>	<b>193,342</b>
220	FICA	337,719	29,203		308,516	305,417	3,098
230	CMERS	457,843	12,657		445,186	419,189	25,997
270	Medical Insurance	2,866,923	686,403		2,180,520	2,180,520	-
280	Life Insurance	34,463	5,069		29,394	29,394.22	-
2902	Other Employee Benefits	10,850	-		10,850	10,850	-
<b>TOTAL BENEFITS</b>		<b>3,707,798</b>	<b>733,332</b>	<b>0</b>	<b>2,974,466</b>	<b>2,945,370</b>	<b>29,095</b>
320	Professional Development	37,325		90	37,235	37,235	-
330	Legal Fees	55,000		4,845	50,155	50,155	-
340	Software Support	30,250	2,700	9,422	18,128	18,128	-
350	Substitutes	149,435	1,130	-	148,305	148,305	-
390/01	Consultant Services	216,380	4,700	94,189	117,491	89,491	28,000
3902	Financial Audit	29,400			29,400	29,400	-
390	Other Prof/Tech. Services	15,434			15,434	15,434	-
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>533,224</b>	<b>8,530</b>	<b>108,546</b>	<b>416,148</b>	<b>388,148</b>	<b>28,000</b>
410/01	Utilities - Electric and Water	165,500	19,146		146,354	136,354	10,000
420	Heating	105,000	1,669		103,331	83,331	20,000
430	Repairs and Maintenance	84,000		6,116	77,884	77,884	-
450	Leases and Rentals	110,123	47,886		62,237	62,237	-
4501	Building Improvements	10,500			10,500	10,500	-
490	Other Purchased Services	27,620	1,482	25,000	1,138	1,138	-
4901	Service Contracts	168,569	17,494	75,604	75,471	95,471	(20,000)
<b>TOTAL PROPERTY SERVICES</b>		<b>671,312</b>	<b>87,677</b>	<b>106,721</b>	<b>476,914</b>	<b>466,914</b>	<b>10,000</b>
510	Pupil Transportation-Regular	524,118	49,568	446,116	28,434	28,434	-
510	Pupil Transportation-Spec. Educ.	329,662	7,108	203,553	119,001	119,001	-
520	Insurance-General Liability	155,209	102,674	60,168	(7,633)		(7,633)
5201	Worker's Compensation	284,804	68,225	204,672	11,907		11,907
530	Telephone Services	18,531	1,810		16,721	16,721	-
535	Internet	25,120	16,480		8,640	8,640	-

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED August 31, 2025**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
537	Postage	6,840	193		6,647	6,647	-
540	Advertising	1,000			1,000	1,000	-
550	Interns	57,000			57,000	38,000	19,000
560	Tuition - Wintergreen	6,000			6,000		6,000
560	Tuition - Out of District	373,480	9,745	326,676	37,059	125,000	(87,941)
590	Other Purchased Services	15,550	1,750		13,800	13,800	-
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,797,314</b>	<b>257,554</b>	<b>1,241,185</b>	<b>298,575</b>	<b>357,242</b>	<b>(58,667)</b>
610	Instructional Supplies	151,925	11,235	38,733	101,957	101,957	-
620	Computer Software	85,288	25,611	12,634	47,043	47,043	-
625	Supplies Nurses	5,370			5,370	5,370	-
630	Supplies Custodial	56,050	1,024	36,744	18,281	18,281	-
635	Supplies Office	13,000	153	48	12,799	12,799	-
640	Books and Audio Visual	18,000		4,721	13,279	13,279	-
645	Subscriptions	30,960			30,960	30,960	-
650	Testing	22,700	10,072	1,949	10,679	10,679	-
690	Misc. Supplies - DW Security	3,700	75		3,625	3,625	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>386,993</b>	<b>48,171</b>	<b>94,829</b>	<b>243,993</b>	<b>243,993</b>	<b>0</b>
732	Computer Hardware	89,800	73,932	2,075	13,793	13,793	-
735	Equipment - Teaching	8,000			8,000	8,000	-
740	Equipment - Building	5,000			5,000	5,000	-
745	Furniture	6,000		1,533	4,467	4,467	-
<b>TOTAL PROPERTY</b>		<b>108,800</b>	<b>73,932</b>	<b>3,608</b>	<b>31,260</b>	<b>31,260</b>	<b>-</b>
810	Dues and Fees	22,605	15,525	1,732	5,348	5,348	-
900	Other Fees	9,500	2,910		6,590	6,590	-
<b>TOTAL DUES AND FEES</b>		<b>32,105</b>	<b>18,435</b>	<b>1,732</b>	<b>11,938</b>	<b>11,938</b>	<b>-</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>18,525,855</b>	<b>1,985,272</b>	<b>11,650,859</b>	<b>4,889,725</b>	<b>4,687,954</b>	<b>201,770</b>