

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***
- III. **Items for Discussion**
 - A. Budget Narrative Report
 - B. Budget Summary Report
 - C. Budget Detail Report
 - D. Combining Financial Statements
- IV. **Draft Transportation Contract Extension Discussion**
- V. **EDay Credit Card Processing Fees**
- VI. **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***
- VII. **Adjourn**

Woodbridge Public School's 2025-2026 Budget Narrative

September 30, 2025

The attached financial reports represent three months (16.6%) of the fiscal year, but they were actually prepared with data as of September 30, 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. Last month teacher turnover and, a vacant school Psychologist, and a vacant teacher have us estimating a \$189K surplus in certifies salaries. This month we backed that down to \$151K in anticipation of having to add an additional PreK section midway through the school year. We are now showing \$153K in non-certified salary savings, due to our new partnership with ESS, an educational staffing consultant to assist with hiring our vacant paraeducator spots. Those positions will eventually be paid out of Other Professional Services line (300 Series). We can do a budget transfer between the two lines.

200 Series Benefits – Benefits are 21% of our budget is based on the elections of last year's staff. Now that we have accounted for the health care elections of this year's staff, we can report that we have three additional people on our health care compared to how we budgeted. There will still be numerous changes throughout the year, but conservatively we should we will exceed our health insurance budget by \$130K. However, the utilization of ESS for paraeducator coverage will save payroll taxes and CMERS bringing the net estimated budget deficit for the Benefits category to \$66K for the 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. The \$102K deficit in this category is the net of \$28K of estimated savings by hiring a part time physical therapist in house and \$130K of additional expense of hiring six vacant paraeducators through an educational staffing service.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. There is no change to our prior month estimate of a \$10K surplus due to utility savings.

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. We increased our estimated future expenses for outplaced tuition and transportation giving this category with a projected \$66K deficit 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. 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 9-30-2025**

OBJECT	DESCRIPTION	ADOPTED BUDGET	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
100	TOTAL SALARIES	11,288,309	438,402	134,053	304,349
200	TOTAL BENEFITS	3,707,798	2,462,617	2,529,203	(66,586)
300	TOTAL PROFESS. SERVICES	533,224	402,193	504,193	(102,000)
400	TOTAL PROPERTY SERVICES	671,312	372,430	362,430	10,000
500	OTHER SERVICES	1,797,314	292,719	358,351	(65,631)
600	SUPPLIES & MATERIALS	386,993	229,815	229,815	-
700	TOTAL PROPERTY SERVICES	108,800	30,888	30,888	-
800	TOTAL DUES, FEES, MISC.	32,105	9,340	9,340	-
TOTAL ADOPTED BUDGET		18,525,855	4,238,405	4,158,273	80,132

OBJECT	DESCRIPTION	ADOPTED BUDGET	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
390	OT/PT SERVICES/CONSULTING	216,380	117,491	89,491	28,000
510	TRANSPORTATION	329,662	119,580	124,545	(4,965)
560	TUITION SPECIAL ED	373,480	37,060	127,000	(89,941)
SPECIAL EDUCATION CARVEOUT		919,522	274,131	341,036	(66,905)

SUMMARY	
Special Ed Surplus / (Deficit)	(66,905)
Under / (Over) Spending in OTHER programs	147,038
Total Surplus / (Deficit) Projected	80,132

WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED September 30, 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	238,705	793,298	(2,514)		(2,514)
120	Teachers - Regular	6,117,471	459,912	5,384,387	273,172	56,500	216,672
120	Teachers - Special Education	1,181,574	138,975	1,109,601	(67,002)	(2,788)	(64,214)
1201	Psychologist	212,415	13,524	162,294	36,597	35,000	1,597
1203	Counselor	127,308	10,332	117,515	(539)		(539)
Sub-Total Certified Salaries		8,668,256	861,448	7,567,094	239,714	88,713	151,002
1303	Custodians	480,915	93,605	375,634	11,676	11,676	-
140	Nurses	191,188	13,887	169,912	7,389	7,389	-
150	Secretaries, Clerical	450,466	81,452	354,426	14,588	6,500	8,088
160	Paraprofessionals	364,785	17,674	187,139	159,972		159,972
1601	Special Education Paraprofess.	857,412	78,782	781,264	(2,635)	(10,725)	8,090
170/10	Salaries OT / PT	93,940	11,727	104,539	(22,325)		(22,325)
190	IT Manager and Asst.	83,596	20,039	67,198	(3,641)		(3,641)
190	Salaries, Miscellaneous	97,751	5,360	58,727	33,664	30,500	3,164
Sub-Total Non-Certified Salaries		2,620,053	322,527	2,098,839	198,688	45,340	153,347
TOTAL SALARIES		11,288,309	1,183,975	9,665,932	438,402	134,053	304,349
220	FICA	337,719	42,056		295,663	282,247	13,415
230	CMERS	457,843	29,844		427,999	378,000	49,999
270	Medical Insurance	2,866,923	1,162,798		1,704,125	1,834,125	(130,000)
280	Life Insurance	34,463	10,130		24,333	24,333.19	-
2902	Other Employee Benefits	10,850	353		10,497	10,497	-
TOTAL BENEFITS		3,707,798	1,245,181	0	2,462,617	2,529,203	(66,586)
320	Professional Development	37,325	455	90	36,780	36,780	-
330	Legal Fees	55,000	13,960		41,040	41,040	-
340	Software Support	30,250	12,122		18,128	18,128	-
350	Substitutes	149,435	5,515		143,920	143,920	-
390/01	Consultant Services	216,380	4,762	94,127	117,491	89,491	28,000
3902	Financial Audit	29,400			29,400	29,400	-
390	Other Prof/Tech. Services	15,434			15,434	145,434	(130,000)
TOTAL PROFESSIONAL SERVICES		533,224	36,813	94,217	402,193	504,193	(102,000)
410/01	Utilities - Electric and Water	165,500	46,163		119,337	109,337	10,000
420	Heating	105,000	9,175		95,825	75,825	20,000
430	Repairs and Maintenance	84,000	8,574	13,188	62,238	62,238	-
450	Leases and Rentals	110,123	60,563		49,560	49,560	-
4501	Building Improvements	10,500			10,500	10,500	-
490	Other Purchased Services	27,620	12,958	13,524	1,138	1,138	-
4901	Service Contracts	168,569	77,912	56,825	33,832	53,832	(20,000)
TOTAL PROPERTY SERVICES		671,312	215,344	83,537	372,430	362,430	10,000
510	Pupil Transportation-Regular	524,118	99,825	396,547	27,746	27,746	-
510	Pupil Transportation-Spec. Educ.	329,662	37,323	172,758	119,580	124,545	(4,965)
520	Insurance-General Liability	155,209	123,668	39,174	(7,633)		(7,633)
5201	Worker's Compensation	284,804	136,449	136,448	11,907		11,907
530	Telephone Services	18,531	7,318		11,213	11,213	-
535	Internet	25,120	16,480		8,640	8,640	-
537	Postage	6,840	434		6,406	6,406	-

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED September 30, 2025**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
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	184,096	152,325	37,060	127,000	(89,941)
590	Other Purchased Services	15,550	1,750		13,800	13,800	-
TOTAL OTHER PURCH SERVICES		1,797,314	607,342	897,253	292,719	358,351	(65,631)
610	Instructional Supplies	151,925	46,315	5,931	99,679	99,679	-
620	Computer Software	85,288	48,206		37,082	37,082	-
625	Supplies Nurses	5,370	628		4,742	4,742	-
630	Supplies Custodial	56,050	11,817	27,031	17,202	17,202	-
635	Supplies Office	13,000	433		12,567	12,567	-
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	12,021		10,679	10,679	-
690	Misc. Supplies - DW Security	3,700	75		3,625	3,625	-
TOTAL SUPPLIES & MATERIALS		386,993	119,495	37,683	229,815	229,815	0
732	Computer Hardware	89,800	76,002	318	13,480	13,480	-
735	Equipment - Teaching	8,000			8,000	8,000	-
740	Equipment - Building	5,000			5,000	5,000	-
745	Furniture	6,000	1,592		4,408	4,408	-
TOTAL PROPERTY		108,800	77,594	318	30,888	30,888	-
810	Dues and Fees	22,605	18,010	1,722	2,873	2,873	-
900	Other Fees	9,500	3,033		6,467	6,467	-
TOTAL DUES AND FEES		32,105	21,043	1,722	9,340	9,340	-
TOTAL ADOPTED BUDGET		18,525,855	3,506,787	10,780,663	4,238,405	4,158,273	80,132

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 9-30-2025**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$35,698	\$39,426		\$99,655	
Intergovernmental	\$6,371				
Donations				\$90	
Other income		\$2,259			
Additions					
Total Revenues:	\$42,070	\$41,685	\$0	\$99,745	\$0
Expenditures:					
Wages, FICA, MERF	\$21,317	\$38,910		\$81,693	
Medical Insurance					
Cost of food sold	\$28,049				
Equipment					
Repairs	\$939				
Other Expenses	\$4,055	\$6,634	\$2,304	\$3,445	
Snacks		\$2,040			
Total Expenditures:	\$54,360	\$47,584	\$2,304	\$85,139	\$0
Year to Date Net Income / (Loss):	(\$12,291)	(\$5,899)	(\$2,304)	\$14,606	\$0
BOE Year to Date Cost of Health Insurance	3,304				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$173,418	\$69,446	\$5,382	\$63,971	\$13,399
Prepaid Expenses					
Accounts Receivable	\$5,462	\$250	\$11	\$3,329	
Intergovernment Receivable	\$17,748				
Inventory	\$7,885				
Due From Other Funds		\$5,076	\$12	\$9,400	
Total Assets:	\$204,513	\$74,772	\$5,405	\$76,700	\$13,399
Liabilities:					
Amounts Held As Agent					
Accounts Payable	\$3,459		\$2,304		
Deferred Revenue	\$33,846	\$16,242			
Wages Payable		\$39,500		\$1,765	
Due to Other Funds		\$14,024			
Total Liabilities:	\$37,305	\$69,766	\$2,304	\$1,765	\$0
Fund Balance:					
Prior Year Ending Fund Balance	179,498	10,905	5,405	60,329	13,399
Year to Date Income / (Loss)	(\$12,291)	(\$5,899)	(\$2,304)	\$14,606	\$0
Current Fund Balance	\$167,207	\$5,006	\$3,101	\$74,935	\$13,399
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Current Fund Balance	\$167,207	\$5,006	N/A	N/A	N/A
Baseline - Minimum Fund Balance (30 days)	\$21,788	\$37,731	N/A	N/A	N/A
Operating Reserve Fund Balance (90 days)	\$65,364	\$113,194	N/A	N/A	N/A
# of Days Expenses in Fund Balance	230	4	N/A	N/A	N/A
Fund Balance Excess	\$101,843	(\$108,188)	N/A	N/A	N/A