

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. Potential Uses of 2025/26 Budget Surplus
- 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***
- V. **Adjourn**

Woodbridge Public School's 2025-2026 Budget Narrative

April 30, 2026

The attached financial reports represent 10 months (83%) of the fiscal year.

100 Series Salaries - Salaries represent 61% of the budget. Our certified salaries surplus increased by \$14K mostly due to tightening up assumptions about future stipend and retirement payouts. The non-certified surplus grew by \$25K this month mostly due to reduced encumbrances for the recently departed Nurse Supervisor and various other non-certified 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 deficit in this category is materially the same as the prior month. Although we have three additional people on our health insurance than we budgeted for, we have savings in payroll taxes and CMERS from staff vacancies and turnover.

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 is similar to last month at \$27K but the contracted paras are being paid out of the Consultant line and not the Service Contract line as was reported previously.

400 Series Purchased Property Services - Utility budgets are 4% of the total budget. This category is overall similar last month with an estimated deficit of \$75K. The heating (natural gas) deficit increased while the estimated Service Contract deficit decreased by similar amounts.

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 \$110K this month. This is due to a deeper look into all our various transportation runs and recalculating the remaining estimated amounts to be billed on each run.

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. This category is projected to have a small (less than \$1000) deficit due to higher than budgeted financial software costs.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget and we currently project an \$8K surplus in this category because piece of special education equipment that was budgeted does not need to be purchased this year.

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.

**WOODBRIIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 4-30-2026**

OBJECT	DESCRIPTION	ADOPTED BUDGET	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
100	TOTAL SALARIES	11,288,309	8,017,691	2,868,025	402,593	72,292	330,301
200	TOTAL BENEFITS	3,707,798	3,304,765	-	403,033	430,226	(27,193)
300	TOTAL PROFESS. SERVICES	533,224	287,762	91,478	153,984	181,249	(27,266)
400	TOTAL PROPERTY SERVICES	671,312	579,169	53,272	38,871	114,743	(75,871)
500	OTHER SERVICES	1,797,314	1,601,049	270,728	(74,463)	35,720	(110,182)
600	SUPPLIES & MATERIALS	386,993	237,407	19,828	129,757	130,381	(624)
700	TOTAL PROPERTY SERVICES	108,800	85,093	420	23,287	15,287	8,000
800	TOTAL DUES, FEES, MISC.	32,105	25,187	9,066	(2,148)	-	(2,148)
TOTAL ADOPTED BUDGET		18,525,855	14,138,123	3,312,818	1,074,915	979,898	95,017

OBJECT	DESCRIPTION	ADOPTED BUDGET	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
390	SPED SERVICES/CONSULTING	216,380	93,181	83,666	39,533	62,033	(22,500)
510	TRANSPORTATION	329,662	285,213	90,311	(45,861)	-	(45,861)
560	TUITION SPECIAL ED	373,480	364,063	118,770	(109,353)	-	(109,353)
SPECIAL EDUCATION CARVEOUT		919,522	742,457	292,747	(115,682)	62,033	(177,714)

SUMMARY	
Special Ed Surplus / (Deficit)	(177,714)
Under / (Over) Spending in OTHER programs	272,731
Total Surplus / (Deficit) Projected	95,017

WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 2026

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	1,029,488	870,232	157,741	1,515		1,515
120	Teachers - Regular	6,117,471	4,154,502	1,710,952	252,017	61,546	190,471
120	Teachers - Special Education	1,181,574	836,076	339,505	5,993		5,993
1201	Psychologist	212,415	121,720	54,098	36,597		36,597
1203	Counselor	127,308	117,784	56,011	(46,487)		(46,487)
Sub-Total Certified Salaries		8,668,256	6,100,314	2,318,306	249,636	61,546	188,090
1303	Custodians	480,915	403,771	89,106	(11,962)	(12,000)	38
140	Nurses	191,188	146,031	27,222	17,935	17,246	689
150	Secretaries, Clerical	450,466	345,111	78,607	26,748	2,500	24,248
160	Paraprofessionals	364,785	169,578	53,244	141,963		141,963
1601	Special Education Paraprofess.	857,412	622,058	226,603	8,751		8,751
170/10	Salaries OT / PT	93,940	99,734	52,531	(58,325)		(58,325)
190	IT Manager and Asst.	83,596	71,482	15,754	(3,641)		(3,641)
190	Salaries, Miscellaneous	97,751	59,613	6,651	31,488	3,000	28,488
Sub-Total Non-Certified Salaries		2,620,053	1,917,376	549,719	152,957	10,746	142,211
TOTAL SALARIES		11,288,309	8,017,691	2,868,025	402,593	72,292	330,301
220	FICA	337,719	233,567		104,152	79,686	24,467
230	CMERS	457,843	247,637		210,206	184,059	26,148
270	Medical Insurance	2,866,923	2,794,369		72,554	163,054	(90,500)
280	Life Insurance	34,463	28,434		6,029	2,628	3,401
2902	Other Employee Benefits	10,850	758		10,092	800	9,292
TOTAL BENEFITS		3,707,798	3,304,765	0	403,033	430,226	(27,193)
320	Professional Development	37,325	10,942	2,595	23,788	23,788	-
330	Legal Fees	55,000	53,797	4,368	(3,164)	10,800	(13,964)
340	Software Support	30,250	18,377		11,873	11,873	-
350	Substitutes	149,435	108,077		41,358	36,000	5,358
390/01	Consultant Services	216,380	93,181	83,666	39,533	62,033	(22,500)
3902	Financial Audit	29,400			29,400	25,560	3,840
390	Other Prof/Tech. Services	15,434	3,388	849	11,196	11,196	-
TOTAL PROFESSIONAL SERVICES		533,224	287,762	91,478	153,984	181,249	(27,266)
410/01	Utilities - Electric and Water	165,500	150,915		14,585	40,400	(25,815)
420	Heating	105,000	135,930		(30,930)	16,000	(46,930)
430	Repairs and Maintenance	84,000	38,275	27,248	18,477	18,477	-
450	Leases and Rentals	110,123	90,895		19,228	19,228	-
4501	Building Improvements	10,500			10,500	10,500	-
490	Other Purchased Services	27,620	16,300	5,182	6,138	6,138	-
4901	Service Contracts	168,569	146,853	20,842	875	4,000	(3,125)
TOTAL PROPERTY SERVICES		671,312	579,169	53,272	38,871	114,743	(75,871)
510	Pupil Transportation-Regular	524,118	425,451	61,152	37,515	15,000	22,515
510	Pupil Transportation-Spec. Educ.	329,662	285,213	90,311	(45,861)		(45,861)
520	Insurance-General Liability	155,209	170,956	-	(15,747)		(15,747)
5201	Worker's Compensation	284,804	272,897	-	11,907		11,907
530	Telephone Services	18,531	21,574		(3,043)	4,000	(7,043)
535	Internet	25,120	20,750		4,370	3,708	662
537	Postage	6,840	1,028		5,812	5,812	-

Note: This report was prepared on March 30th, one day before the end of the month

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 2026**

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	33,000		24,000		24,000
560	Tuition - Wintergreen	6,000			6,000		6,000
560	Tuition - Out of District	373,480	364,063	118,770	(109,353)		(109,353)
590	Other Purchased Services	15,550	6,118	495	8,937	6,200	2,737
TOTAL OTHER PURCH SERVICES		1,797,314	1,601,049	270,728	(74,463)	35,720	(110,182)
610	Instructional Supplies	151,925	87,210	10,765	53,950	53,950	-
620	Computer Software	85,288	49,782		35,506	41,906	(6,400)
625	Supplies Nurses	5,370	4,816	37	517	517	-
630	Supplies Custodial	56,050	46,193	5,167	4,690	4,690	-
635	Supplies Office	13,000	5,184	137	7,680	7,680	-
640	Books and Audio Visual	18,000	14,277	3,723	-	-	-
645	Subscriptions	30,960	12,403		18,557	18,557	-
650	Testing	22,700	16,924		5,776		5,776
690	Misc. Supplies - DW Security	3,700	618		3,082	3,082	-
TOTAL SUPPLIES & MATERIALS		386,993	237,407	19,828	129,757	130,381	(624)
732	Computer Hardware	89,800	81,951	420	7,429	7,429	-
735	Equipment - Teaching	8,000			8,000		8,000
740	Equipment - Building	5,000	1,415		3,585	3,585	-
745	Furniture	6,000	1,728		4,272	4,272	-
TOTAL PROPERTY		108,800	85,093	420	23,287	15,287	8,000
810	Dues and Fees	22,605	23,108	550	(1,053)		(1,053)
900	Other Fees	9,500	2,079	8,516	(1,095)		(1,095)
TOTAL DUES AND FEES		32,105	25,187	9,066	(2,148)	0	(2,148)
TOTAL ADOPTED BUDGET		18,525,855	14,138,123	3,312,818	1,074,915	979,898	95,017

Note: This report was prepared on March 30th, one day before the end of the month