

Woodbridge School District 2021-2022 Budget Narrative

February 1, 2022

February 1, 2022 represents seven months of the fiscal year, and five months of the school year. The 90th school day, or mid- year, fell on Friday, January 21, 2022.

100 Series Salaries – This projection includes the supplemental appropriation of \$75,664 approved by the Town. It has been posted to account 61601-1303 One to One Teaching Assistants. It is bolded and highlighted in the right hand column. The salary accounts reflect full staffing and should remain relatively constant for the remainder of the year except for unforeseen circumstances. Given the weather, overtime for snow removal is difficult to judge and will vary with Mother Nature’s whims.

200 Series Benefits – The negative balance has grown. The cause is a retirement-generated additional expense. This type of payment has been made in individual salary accounts in the past. Henceforth, this account will be used to pay contractual retirement benefits to improve transparency. Benefits have stabilized and are not expected to vary significantly in the final months of the year.

300 Series Purchased Professional Services- This category includes legal, audit, and other expenses that are generated on a month-by-month basis and generally a month or two behind in the billing process. You will notice a negative balance in account 63500-1403 Substitutes. This reflects a shift from 65500-1401 Interns, who the district has been unable to get, to Daily Substitutes, whom we hope to attract.

400 Series Purchased Property Services - Winter subjects the HVAC systems to heavy wear. The building has experienced a small leak in a unit ventilator caused by freezing and we are in the process of replacing a failed hot water circulating pump.

500 Series Other Purchased Services - This budget series includes transportation, tuition, interns, liability insurance, and items that do not fall within the professional services/property services categories. You may notice there is a larger positive balance in Account 65500-1401 Interns. This reflects our inability to get interns and offsets the addition cost of Daily Substitutes mentioned above in the 300 Series of accounts.

600 Series Materials and Supplies – Except for custodial/maintenance supplies, this category is direct support for classroom instruction. You can see from the projection some savings will accrue in supplies, as each order will be judged on its relative merit. You can be assured instructional needs will be met.

700 Series Furniture and Equipment - If funds in this group of accounts have not been expended, it is unlikely they will be used by year end, with the exception of Computer Equipment District Wide; this category supports an upgrade of network equipment.

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. The balance in these accounts is expected to remain stable.

Summary: The overall budget is basically balanced with the additional appropriation. Yet, weather and unforeseen circumstances can put additional pressure on accounts. The more I learn about and track expenses, it is apparent there is no “fat” nor fiscal flexibility in this budget. This office will remain diligent in monitoring accounts and seeking savings wherever possible.