

Woodbridge School District 2021-2022 Budget Narrative

May 1, 2022

May 1, 2022 report represents ten months of the fiscal year, and eight months of the school year. Eighty percent of the fiscal year have gone by, there are 34 days of school remaining, and the fiscal year continues looks very tight.

100 Series Salaries - As you can see from the Certified Salary numbers, things are relatively stable. The Non-Certified Salaries, on the other hand, show a larger balance. This reflects the vacancy in the nursing ranks. There is an offset in the 300 Purchased Professional Services. This change is due to our contracting with an agency to provide nursing services. Otherwise, there is little change in salaries.

200 Series Benefits - Last projection it was noted these accounts were relatively stable. Since then we have had two declared retirements. The change in line 62900-1401 Retirement Payments reflects the contractual costs the district owes these retirees. It is unknown whether there will be more retirements this fiscal year. The remainder of the benefits are relatively stable.

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 the negative balance in this category has grown some. Three accounts are contributing to the erosion in this category; legal fees, substitutes and other professional services, the latter account is where Nursing Services is being paid.

400 Series Purchased Property Services - The Maintenance and Operations budget is contributing to the increase in the negative balance. This is caused by the adjustments being made to our Heating, Ventilation, and Air Conditioning (HVAC) based on recommendations from the Van Zelm Retro-Commissioning report.

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. There is a larger positive balance in Account 65500-1401 Interns. The balance offsets the additional cost of Daily Substitutes mentioned above in the 300 Series of professional services 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. 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: While the budget is still balanced, it has absorbed the expected severance payments and still shows a modest balance. There are three payrolls remaining in this fiscal year. This office will remain diligent in monitoring accounts.