

Woodbridge School District 2021-2022 Budget Narrative

June 9, 2022

June 9, 2022 report represents eleven months of the fiscal year, and nine months of the school year. We are entering the final few days of school and the final month of the fiscal year!

100 Series Salaries - As you can see from the Certified Salary numbers, things are relatively stable. However, a purchase order has been entered in order to reserve dollars for curriculum writing. 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 inability to hire a replacement and 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 three declared retirements. The change in line 62900-1401 Retirement Payments reflects the contractual costs the district owes these retirees and or payment of vacation time for people leaving the district. 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 legal has grown some. Three accounts are contributing to the erosion in this category: legal fees, substitutes and other professional services, the latter account where contracted 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) recommended in the van Zelm Retro-Commissioning report and the inclusion of the sidewalk repair associated with the oil tank removal.

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.

700 Series Furniture and Equipment - The dollars for replacement equipment in the Tech area has been committed.

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: At the end of the year the balance shifts from day-to-day as final costs are determined and Purchase orders liquidated. While it is very tight, we expect to end the year in a positive fashion.