

**Woodbridge Public School's 2022-2023 Budget Narrative**  
December 12, 2022

The attached financial reports represent five months (42%) of the fiscal year.

**100 Series Salaries** - Salaries represent 62% of the budget. A combination of vacancies and turn over where new staff are paid at a lower rate than their predecessors has us currently showing \$279,000 of salary savings. Although we expect this to decrease throughout the fiscal year, it is proving difficult to fill all the paraeducator vacancies.

**200 Series Benefits** – Benefits are 20% of our budget and are based on the elections of last year's staff. Medical insurance is running as budgeted and MERF is running \$39,000 over budget which could grow as we are not currently fully staffed.

**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. We are currently forecasting an \$100,000 overage in this category due to the Substitutes, an unbudgeted Superintendent search, the need for a Single Audit for the prior fiscal year and unanticipated temporary staffing due to a medical leave. However, there is savings in the Interns line (in the Other Purchased Services category) that will make up the most of the extra Substitute costs.

**400 Series Purchased Property Services** - Utility budgets are 4% of the total budget and have been increased over the previous year to keep up with higher electric, gas and heating costs. The district's natural gas price will increase dramatically in January when our current contract expires and we are projecting a \$23,000 overage in this line.

**500 Series Other Purchased Services** - This category is 8.2% 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 are currently estimating a \$200,000 budget deficit in this category due to needing one additional special education bus, and additional outplaced tuition and transportation services.

**600 Series Materials and Supplies** – These supplies account for 1.7% of our budget. With the exception of custodial/maintenance supplies, this category is direct support for classroom instruction. As supplies accounts were frozen last year, we anticipate needing to use all of the available balances this fiscal year.

**700 Series Furniture and Equipment** - This category represents 3/10 of one percent of the budget and should not exceed its allocation.

**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.