



# Woodbridge School District

40 Beecher Road - South  
Woodbridge, CT 06525

Robert F. Gilbert. – Superintendent  
Cheryl Mammen – Special Services Director  
Alfred Pullo, Jr. – Director of Business Services & Operations

TO: Robert F. Gilbert, Superintendent of Schools  
FROM: Al Pullo Jr., Director of Business Services & Operations  
DATE: January 10, 2020  
SUBJECT: FY 19-20 Financial Report for Month Ended December 31, 2019

## **General Budget:**

**FY2019:** The annual financial audit has concluded. A summary report is included in your packet. The audit contained no exceptions or findings. Scott Bassett, with RSM US LLP, will provide an overview of the process to the Town board of finance at their meeting of January 23, 2020. The meeting will be held in the Town Hall, Selectmen's Meeting Room. Interested members are welcomed to attend the presentation.

**FY2020:** We are currently projecting a small surplus of \$20,691 through the six months ended December 31, 2019. Consistent with previous Finance subcommittee updates, major budget drivers include a projected surplus in the area of special education outplacements totaling \$130,615 due to enrollment changes that occurred after budget submission. Other key drivers contributing to the projected surplus include \$48,000 savings on health insurance due to census changes as well as \$17,214 favorable transportation costs due to favorable allocation of costs. These savings have enabled the district to offset losses arising in other program areas such as staffing coverage for unanticipated changes and leaves of absence. Our projection also factors in costs for additional temporary personnel hired to address unanticipated in-district special education student needs. These positions include two teaching assistants and one resource room teacher. Total staffing related cost overruns to date are \$82,432. Legal fees projected deficit of \$67,172 includes arbitration costs for the Woodbridge Education Association collective bargaining agreement. We continue to monitor all program areas.

**FY2021:** The BOWA Fuel bid opening was held on December 20, 2019. While the bid covers heating oil, gasoline, and diesel fuel, the district participates only for the procurement of diesel fuel. The awarded price for diesel is \$2.0599 per gallon. This represents a slightly favorable rate than the estimate used in budget preparation, offering an approximate savings of \$2,100. The superintendent will present the FY2021 operating budget to the joint boards of Selectmen and Finance on the evening of Tuesday January 28, 2020.

**Special Funds:**

**School Lunch Program:** Operations for the month of December generated a break even. Year to date net income is \$276, compared to \$331 last month. The quarterly program update is contained in your packet. As measured against prior year, revenues are lower in large part due to less operating days year to date. Labor costs are higher in large part due to coverage of a staff member out on leave earlier in the school year. We do not anticipate any areas of concern, as the year progresses and operating days equalize. Staff and administration are preparing for program reviews conducted by the Connecticut Department of Education on behalf of the USDA. The administrative review is currently scheduled for May. Program budgets for School Lunch, Extended Day, and Summer Enrichment will be brought to the Board of Education for discussion and approval during the April monthly meeting.

**Extended Day:** Operations for the month of December generated net income of \$3,258. Year to date net income is \$23,111. We anticipate a slight deficit for January as the month contains three payroll cycles. At this time average daily enrollment appears constant and we do not anticipate any concerns with the program's operations.

**Field Trips:** No items to report

**Summer Enrichment Program:** No items to report

**Expendable Trust:** No items to report

**Student Activity:** No items to report