



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: March 9, 2020
SUBJECT: FY 19-20 Financial Report for Month Ended February 28, 2020

General Budget:

FY2020:

We are currently projecting a surplus of \$43,557 through the month ended February 28, 2020. This represents an increased projected surplus of \$8,868 when compared to prior month.

Major budget drivers include a projected surplus in the area of special education outplacements totaling \$130,977 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 a combined savings of \$31,769 in the areas of non-public transportation and nursing services actual allocation of costs shared with Amity Region 5.

With the majority of the school year behind us, we are better able to identify funds that can be released due to actual expenditures coming in under budgeted expectations. Surpluses identified this month include \$7,613 savings in life insurance premium estimates as well as \$3,500 in lower than anticipated course reimbursements.

These savings have enabled the district to offset losses arising in other program areas such as staffing coverage for unanticipated needs as well as staff 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. All temporary and/or permanent replacement hires in place at the end of February have been included in our projections. Legal fees projected deficit of \$80,853 includes arbitration costs for the Woodbridge Education Association collective bargaining agreement.

Our budget spending freeze remains in effect. Our projections include line item estimates of critical need supplies that will be purchased during the remaining school year. The budget spending freeze excludes wage-related accounts and also excludes all contractual obligations. We have not included any estimates for costs related to the Coronavirus COVID-19) at this time.

In follow up to a request made during the February Finance committee, I have prepared a summary capturing legal expenses incurred to date, by issue. Expenses related to WEA negotiations, including arbitration, for the three year contract beginning 7/1/2020 through 6/30/2023, totaled \$74,890.

	Budget	Expended YTD	Encumbrance	Balance
Legal Expense				
Special Education	\$15,950	\$10,936	\$1,919	\$3,095
Regular Education	\$19,600	\$95,590	\$7,958	(\$83,948)
Legal Expense - Total	\$35,550	\$106,526	\$9,877	(\$80,853)

Services by Type / Matter:	Expended YTD	Encumbrance
Board Counsel - General Matters	\$12,210	
Board Counsel - General Matters SPED	\$8,381	
Board Counsel - WEA Negotiations	\$52,490	
Arbitrator #1 - Shared Cost w/ WEA	\$6,800	
Arbitrator #2 - BOE	\$15,600	
Arbitrator #3 - WEA	\$0	
Outside Counsel - Student Matter	\$11,045	
Board Counsel - Open Encumbrances		\$7,958
Board Counsel - Open Encumbrances SPED		\$1,919
Total Services by Type / Matter	\$106,526	\$9,877

Special Funds:

School Lunch Program: The School Lunch program is running a year to date operating loss of \$1,167 mainly due to under claiming students eligible for free or reduced meals as reported earlier last month. We will continue to monitor program operations to identify areas of offset for this unanticipated revenue loss. Work continues on preparation for the upcoming administrative review to be conducted in May. A special acknowledgement and appreciation to Jane Roddy, Kitchen Supervisor, for her efforts in balancing the competing demands of preparation for the upcoming review while also providing oversight of the program's daily needs and operations.

Extended Day: The Extended Day program is running a year to date net income of \$47,200. Average daily enrollment remains stable and we do not anticipate any concerns with the program's operations. Potential fund balance uses identified at this time include new stage curtains as well as assisting with the cost of replacing poured rubber surfaces in both the North and South playgrounds.

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