

Agenda

I. **Call to Order / WebEx Login Information**

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=macbaffef59bc08272d4a55831435d573>

Meeting number (access code): 2492 828 2834

Meeting password: ATgdKTzT943

II. **Public Comment**

The Board welcomes public participation. We ask that speakers please limit their comments to three minutes. Please be aware that the Board will not respond to any comments made during the public comment period, except to clarify issues, but we will take into consideration your comments, and when appropriate, district administration will follow-up with you at a later point in time. During the COVID 19 pandemic, please feel free to submit Public Comments via email to mdegennaro@woodbridgeps.org

III. **Items for Discussion**

A. 2021/22 Budget Narrative Report

B. 2021/22 Budget Summary Report

C. 2021/22 Budget Detail Report

D. Proposed 2022/23 Capital Budget and Operating Budget Updates

E. Proposed PreK Tuition Increase for 2022/23

F. Midyear Review

IV. **Adjourn**

Woodbridge School District 2021-2022 Budget Narrative

February 1, 2022

February 1, 2022 represents seven months of the fiscal year, and five months of the school year. The 90th school day, or mid- year, fell on Friday, January 21, 2022.

100 Series Salaries – This projection includes the supplemental appropriation of \$75,664 approved by the Town. It has been posted to account 61601-1303 One to One Teaching Assistants. It is bolded and highlighted in the right hand column. The salary accounts reflect full staffing and should remain relatively constant for the remainder of the year except for unforeseen circumstances. Given the weather, overtime for snow removal is difficult to judge and will vary with Mother Nature’s whims.

200 Series Benefits – The negative balance has grown. The cause is a retirement-generated additional expense. This type of payment has been made in individual salary accounts in the past. Henceforth, this account will be used to pay contractual retirement benefits to improve transparency. Benefits have stabilized and are not expected to vary significantly in the final months of the year.

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 a negative balance in account 63500-1403 Substitutes. This reflects a shift from 65500-1401 Interns, who the district has been unable to get, to Daily Substitutes, whom we hope to attract.

400 Series Purchased Property Services - Winter subjects the HVAC systems to heavy wear. The building has experienced a small leak in a unit ventilator caused by freezing and we are in the process of replacing a failed hot water circulating pump.

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. You may notice there is a larger positive balance in Account 65500-1401 Interns. This reflects our inability to get interns and offsets the addition cost of Daily Substitutes mentioned above in the 300 Series of 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, as each order will be judged on its relative merit. 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: The overall budget is basically balanced with the additional appropriation. Yet, weather and unforeseen circumstances can put additional pressure on accounts. The more I learn about and track expenses, it is apparent there is no “fat” nor fiscal flexibility in this budget. This office will remain diligent in monitoring accounts and seeking savings wherever possible.

WOODBRIDGE PUBLIC SCHOOLS 2021-2022 BUDGET
2/1/2022

BUDGET SUMMARY

ACCOUNT	ACCOUNT DESCRIPTION	ORIGINAL APPROP	TRANFRS/ ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMB.	Avail. Budget	Projection
	Total Certified Staff	7,443,063	0	7,443,063	3,982,033	3,549,912	-88,882	
	Total Non Certified Staff Supplemental Appropriation	1,906,621	75,000	1,981,621	1,079,897	833,165	68,559	
100	Grand Total Salaries -	9,349,684	75,000	9,424,684	5,061,930	4,383,077	\$ (20,323)	(20,323)
200	Total Benefits	3,259,340	0	3,259,340	2,255,542	3,940	999,858	(65,548)
300	Total Purchased Professional Services	464,323	-75,000	389,323	87,294	23,780	278,249	(19,727)
400	Total Purchased Property Services	562,119	0	562,119	296,581	186,863	78,675	(41,920)
500	Total Other Purchased Services	1,494,089	0	1,494,089	722,868	570,067	201,154	56,787
600	Total Materials & Supplies	298,848	0	298,848	119,873	44,789	134,186	42,000
700	Total Furniture & Equipment	121,012	0	121,012	104,216	3,647	13,149	3,384
800	Total Dues & Fees	26,697	0	26,697	10,125	1,550	15,022	4,000
900	Total Miscellaneous Expenses	61,172	0	61,172	23019	0	38,153	38,053
	Total 101 Woodbridge Board of Education	15,561,620	\$0	15,561,620	8,681,448	5,217,713	1,738,123	-3,294

Woodbridge School District Budget
as of February 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	TRANFRS				AVAILABLE BUDGET	Est. Yr. End
			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET	YTD EXPENDED		
61100	1301	Special Ed. Director Salary	145,964	0	145,964	98,355	47,610	-1
61101	1401	Superintendent Salary	203,000	0	203,000	132,731	70,269	0
61102	1401	Business Manager Salary	128,958	0	128,958	96,280	32,678	0
61103	1401	Principal Salary	167,998	0	167,998	107,166	60,833	-1
61104	1401	Asst. Principal Salary	135,236	0	135,236	84,491	50,745	0
61200	1105	Teacher Salaries-Art	43,468	0	43,468	39,141	39,142	-34,815
61200	1107	Teacher Salaries-Kindergarten	485,661	0	485,661	266,167	266,168	-46,674
61200	1111	Teacher Salaries-Music	79,795	0	79,795	39,817	39,816	162
61200	1112	Teacher Salaries-Phys Ed	147,742	0	147,742	73,871	73,871	-1
61200	1117	Teacher Sal-World Lang.	95,330	0	95,330	52,060	43,270	0
61200	1120	Teacher Sal-Multi-Age	358,838	0	358,838	188,585	170,253	0
61200	1126	Teacher Salaries-Grade 1	399,101	0	399,101	197,611	197,611	3,879
61200	1127	Teacher Salaries-Grade 2	405,568	0	405,568	218,730	218,730	-31,892
61200	1205	Teacher Salaries-Art	97,330	0	97,330	57,513	39,817	0
61200	1211	Teacher Salaries-South Music	121,662	0	121,662	52,655	60,617	8,391
61200	1212	Teacher Salaries-Phys Ed	144,392	0	144,392	72,196	72,196	-1
61200	1217	Teacher Sal-World Lang.	95,330	0	95,330	52,060	43,270	0
61200	1228	Teacher Salaries-Grade 3	451,153	0	451,153	213,395	197,641	40,117
61200	1229	Teacher Salaries-Grade 4	400,101	0	400,101	273,650	258,461	-132,010
61200	1230	Teacher Salaries-Grade 5	545,242	0	545,242	272,621	272,621	0
61200	1231	Teacher Salaries-Grade 6	518,359	0	518,359	220,101	198,774	99,484
61200	1303	Teacher Salaries-Sped	1,009,375	0	1,009,375	529,774	489,848	-10,248
61200	1313	Teacher Sal-Sped Pre-School	67,680	0	67,680	45,173	32,632	-10,125
61200	1333	Teacher Salaries-Sped Summer	28,800	0	28,800	20,736	0	8,064
61200	1408	Teacher Sal-DW Language Arts	367,488	0	367,488	167,150	166,696	33,642
61200	1409	Teacher Salaries-DW Math	76,115	0	76,115	63,570	58,986	-46,441
61200	1410	Teacher Salaries-DW Media Cntr	132,420	0	132,420	84,809	84,810	-37,199
61200	1418	Teacher Salaries-DW Technology	166,239	0	166,239	67,948	63,690	34,601
61200	1434	Teacher Salaries-STEAM	69,128	0	69,128	40,848	28,280	0
61201	1303	Psychologist Sal-Sped Loc Wide	235,608	0	235,608	118,350	121,872	-4,614
61201	1403	Tutor/Homebound Salary-DW	2,620	0	2,620	400	1,500	720
61201	1419	Curriculum Writing Salary	36,400	0	36,400	150	0	36,250
61203	1303	Social Worker Salary	50,962	0	50,962	26,928	35,705	-11,671
61204	1403	Stipends	30,000	0	30,000	7,000	11,500	11,500
	100	Total Certified Salaries	7,443,063	0	7,443,063	3,982,033	3,549,912	-88,882

Woodbridge School District Budget
as of February 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	TRANFRS			YTD EXPENDED	ENCUMB	AVAILABLE BUDGET	Est. Yr. End
			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET				
61303	1402	Custodian Salaries-DW School	399,108	0	399,108	221,036	144,432	33,641	
61305	1402	Custodian OT Salary-DW School	48,106	0	48,106	37,143	0	10,963	
61400	1404	Nurses Salaries-DW	151,245	0	151,245	75,315	71,940	3,990	
61500	1101	Admin. Asst. Sal-North Admin	0	0	0	32,796	15,569	-48,365	
61500	1201	Admin. Asst. Sal-School Admin	142,547	0	142,547	53,016	40,258	49,273	
61500	1301	Admin. Asst. Sal-Sped Admin	60,719	0	60,719	29,440	18,871	12,408	
61500	1401	Admin. Asst. Sal. Cent. Admin	165,131	0	165,131	109,174	57,585	-1,628	
61600	1103	Non-Certified Sal. TA -DW	182,174	0	182,174	87,016	82,112	13,046	
61600	1203	Non-Certified Sal- Loc Wd	15,219	0	15,219	5,807	5,807	3,605	
61600	1303	Non-Certified Sal-TA - Sped DW	242,414	0	242,414	71,416	55,488	115,510	
61600	1333	Non-Certified Sal-TA-Sped Sum	11,900	0	11,900	2,481	0	9,419	
61600	1410	Non-Certified Sal-DW Media Cnt	0	0	0	11,418	7,867	-19,285	
61600	1418	Non-Certified Sal-DW Technology	14,318	0	14,318	13,631	13,416	-12,730	
61600	1421	Non-Certified Sal-DW Copy Cntr	15,219	0	15,219	7,610	7,609	0	
61601	1303	One to One Sal-TA-Sped DW	351,552	0	351,552	236,519	244,454	-128,421	Supplemental Appropriation 75664
61700	1303	Occupational Therapist Salaries	32,000	0	32,000	20,274	16,107	-4,381	
61710	1303	Physical Therapist Salaries	19,168	0	19,168	9,584	9,584	-1	
61900	1403	Cafe Aides-DW	36,988	0	36,988	7,586	10,920	18,482	
61900	1418	IT Manager	0	75,000	75,000	44,135	28,846	2,019	
61900	1423	Clerk of the Board-DW Board ED	6,641	0	6,641	4,342	2,299	0	
61903	1103	Lifeguard Salary- DW	2,912	0	2,912	0	0	2,912	
61903	1203	Lifeguard Salary-Loc Wd	3,510	0	3,510	157	0	3,353	
61904	1403	Degree Changes-DW	5,750	0	5,750	0	0	5,750	
	100	Total Non Certified Salaries	1,906,621	75,000	1,981,621	1,079,897	833,165	69,560	
	100	Grand Total Salaries	9,349,684	75,000	9,424,684	5,061,930	4,383,077	-20,322	-20322
62200	1432	FICA-DW Benefits	258,364	0	258,364	148,349	0	110,015	3000
62300	1432	MERF Amortization-DW	11,610	0	11,610	12,523	0	-913	-913
62301	1432	MERF-DW	330,473	0	330,473	162,052	0	168,421	2800
62700	1425	Retired Emp Medical Ins-DW	118,274	0	118,274	110,646	0	7,628	0
62700	1432	Medical Insurance-DW	2,488,845	0	2,488,845	1,791,534	0	697,311	-64851
62800	1432	Life Insurance-DW	33,774	0	33,774	22,651	0	11,123	-250
62900	1401	Retirement Payments-DW	0	0	0	5,334	0	-5,334	-5334
62902	1403	Course Reimbursement-DW	8,000	0	8,000	2,453	3,940	1,607	0

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			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET	YTD EXPENDED			ENCUMB	
68250	1401	Unemployment Compensation	10,000		0	10,000	0	0	10,000	0
	200	Total Employee Benefits	3,259,340		0	3,259,340	2,255,542	3,940	999,858	-65548
63200	1103	Prof Development-Loc Wd	0		0	3,088	0	0	-3,088	0
63200	1201	Prof Development-Sch. DW	3,500		0	3,500	190	0	3,310	222
63200	1303	Prof Development-Sped DW	3,425		0	3,425	731	305	2,389	360
63200	1401	Prof Development-Cent. Admin	3,500		0	3,500	3,542	395	-437	-437
63200	1404	Prof Development-DW Nurse	500		0	500	0	0	500	500
63200	1419	Prof Development-DW Curriculum	35,000		0	35,000	780	2,000	32,220	4500
63200	1423	Prof Development-DW Board Ed	2,000		0	2,000	0	0	2,000	500
63300	1301	Legal-Sped Admin	12,000		0	12,000	795	0	11,205	3500
63300	1401	Legal-Cent. Admin	20,000		0	20,000	9,947	0	10,053	3000
63400	1403	Software Support-DW Loc Wide	22,000		0	22,000	23	0	21,977	
63400	1404	Software Support-DW Nurse	2,238		0	2,238	0	0	2,238	-250
63400	1410	Software Support-DW Media Cntr	2,150		0	2,150	1,998	9,774	-9,622	-9622
63500	1403	Substitutes-DW Loc Wide	25,000		0	25,000	21,929	0	3,071	-25000
63900	1401	Other Prof Services-Cent Admin	270,935	-75,000		195,935	43,968	6,250	145,717	0
63900	1404	DW-Nurse-Oth Prof serv	1,683		0	1,683	0	0	1,683	500
63901	1303	Consultants-Sped Loc Wide	35,000		0	35,000	304	5,056	29,640	2500
63902	1401	Financial Audit-Cent. Admin	25,392		0	25,392	0	0	25,392	0
	300	Total Purchased Professional Services	464,323	-75,000		389,323	87,294	23,780	278,248	-19727
64100	1402	Electricity-Maintenance & Oper	179,196		0	179,196	115,516	51,680	12,000	-10804
64101	1402	Water & Sewer-Maintenance & Op	18,121		0	18,121	4,175	13,946	0	0
64200	1402	Heating -Maintenance & Oper	72,061		0	72,061	23,566	47,251	1,244	-18000
64300	1401	Repairs & Maint-Cent. Admin	975		0	975	760	0	215	0
64300	1402	Repairs & Maint-Maintenance &	44,818		0	44,818	25,028	12,394	7,395	0
64300	1403	Repairs & Maint-DW Loc Wide	13,000		0	13,000	0	0	13,000	3000
64300	1418	Repairs & Maint-DW Technology	0		0	0	996	299	-1,295	-1295
64450	1101	Leases & Rentals- Sch. Admin	3,756		0	3,756	1,616	0	2,140	0
64450	1201	Leases & Rentals-South Admin	2,855		0	2,855	289	0	2,566	0
64450	1301	Leases & Rentals-Sped Admin	3,331		0	3,331	881	0	2,450	0
64450	1401	Leases & Rentals-Central Admin	10,438		0	10,438	3,169	0	7,269	500
64450	1402	Leases & Rentals-Maintenance &	0		0	0	330	0	-330	-330
64450	1410	Leases & Rentals-DW Media Cntr	385		0	385	1,647	0	-1,262	-1262

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			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET	YTD EXPENDED				ENCUMB
64450	1421	Leases & Rentals-DW Copy Cntr	33,166	0	33,166	6,198	0	26,968	3000	
64500	1402	Building Improvement-Main & Op	0	0	0	17,829	0	-17,829	-17829	JACE
64900	1402	Purchased Ser- Maintenance & O	25,092	0	25,092	13,720	6,671	4,702	0	
64901	1303	Service Contracts-Sped	36,370	0	36,370	10,325	22,325	3,720	1000	
64901	1401	Service Contracts-Cent. Admin	1,776	0	1,776	1,606	0	170	0	
64901	1402	Service Cont. Main,& Operation	92,990	0	92,990	57,176	31,008	4,806	0	
64901	1421	Service Contracts-DW Copy Cntr	680	0	680	0	0	680	100	
64901	1435	Service Contracts-DW Security	23,109	0	23,109	11,755	1,289	10,066	0	
	400	Total Purchased Property Services	562,119	0	562,119	296,581	186,863	78,675	-41920	
65100	1212	Transportation-Phys Ed	1,776	0	1,776	0	0	1,776	1776	
65100	1303	Transportation-Sped	195,533	0	195,533	67,816	127,557	160	0	
65100	1333	Transportation-Sped Summer	35,848	0	35,848	25,145	0	10,703	10703	
65100	1403	Transportation-DW Loc Wide	345,246	0	345,246	180,815	165,173	-742	-742	
65101	1403	Transportation Non-Public	45,862	0	45,862	34,248	2,978	8,636	8636	
65102	1403	Fuel for Buses-DW	28,793	0	28,793	0	0	28,793	0	
65200	1401	Liability Ins. Central Admin	94,871	0	94,871	110,165	0	-15,294	-15294	
65201	1401	Worker's Compen. Central Admin	193,102	0	193,102	132,348	68,726	-7,972	-7972	
65300	1101	Telephones-Sch. Admin	4,917	0	4,917	3,009	0	1,908	0	
65300	1201	Telephones-Sch. Admin	4,917	0	4,917	3,009	0	1,908	0	
65300	1301	Telephones-Sped Admin	1,716	0	1,716	881	0	835	0	
65300	1401	Telephones-Cent. Admin	4,962	0	4,962	1,890	0	3,072	500	
65300	1402	Telephones-Main & Oper	806	0	806	0	0	806	806	
65350	1401	Internet-Central Admin	25,000	0	25,000	19,122	0	5,878	600	
65370	1101	Postage-School. Admin	1,500	0	1,500	1,086	0	414	0	
65370	1201	Postage-South Admin	1,000	0	1,000	314	0	686	0	
65370	1301	Postage-Sped Admin	1,250	0	1,250	358	0	892	0	
65370	1401	Postage-Cent. Admin	1,900	0	1,900	359	0	1,541	0	
65400	1401	Advertising-Central Admin	2,500	0	2,500	0	0	2,500	1200	
65500	1401	Interns	176,010	0	176,010	24,000	15,300	136,710	50000	
65502	1401	Service Contracts-Cent. Admin	0	0	0	90	0	-90	-90	
65600	1303	Tuition-Sped Loc Wide	273,400	0	273,400	75,806	188,101	9,493	2200	
65600	1333	Tuition-Sped Summer Program	39,280	0	39,280	36,116	0	3,164	3164	
65900	1101	Misc Purch Services-Sch Admin	500	0	500	190	0	311	200	
65900	1201	Misc Purch Services-South Admn	500	0	500	0	0	500	300	

Woodbridge School District Budget
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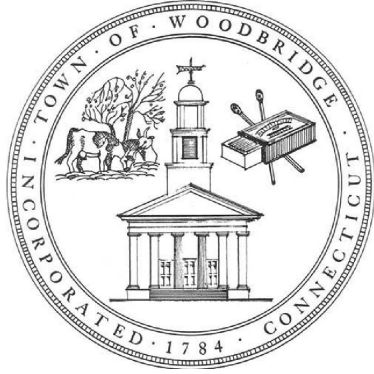
OBJECT	ORG	ACCOUNT DESCRIPTION	TRANFRS			YTD EXPENDED	ENCUMB	AVAILABLE BUDGET	Est. Yr. End
			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET				
65900	1401	Misc Purch Services-Cent Admin	10,900	0	10,900	6,100	2,232	2,568	250
65900	1404	Misc Purch Servs-Nurse	1,300	0	1,300	0	0	1,300	350
65900	1423	Misc Purch Servs-DW Board Ed	700	0	700	0	0	700	200
	500	Total Other Purchased Services	1,494,089	0	1,494,089	722,868	570,067	201,154	56787
66100	1103	Supplies-North Loc Wide	2,397	0	2,397	889	800	708	
66100	1105	Supplies-Art	1,752	0	1,752	0	476	1,276	
66100	1107	Supplies-Kindergarten	4,000	0	4,000	2,200	1,412	389	
66100	1111	Supplies-Music	700	0	700	169	3,230	-2,699	
66100	1112	Supplies-Phys Ed	1,629	0	1,629	0	0	1,629	
66100	1120	Supplies Multi Age	5,000	0	5,000	144	2,060	2,796	
66100	1126	Supplies-Grade One	5,000	0	5,000	3,468	1,333	199	
66100	1127	Supplies-Grade Two	3,900	0	3,900	2,553	33	1,315	
66100	1203	Supplies-South Loc Wide	1,508	0	1,508	0	979	529	
66100	1205	Supplies-South Art	2,100	0	2,100	0	2,100	0	
66100	1211	Supplies-South Music	2,800	0	2,800	1,351	280	1,169	
66100	1212	Supplies-South Phys Ed	1,600	0	1,600	0	1,185	415	
66100	1228	Supplies-Grade Three	3,892	0	3,892	1,357	871	1,664	
66100	1229	Supplies-Grade Four	2,750	0	2,750	1,266	28	1,457	
66100	1230	Supplies-Grade Five	4,600	0	4,600	3,479	0	1,121	
66100	1231	Supplies-Grade Six	4,600	0	4,600	3,781	205	615	
66100	1303	Supplies-Sped Loc Wide	5,966	0	5,966	4,426	0	1,540	
66100	1313	Supplies-Sped Pre-School	813	0	813	0	123	690	
66100	1407	Supplies-World Language	600	0	600	94	0	506	
66100	1408	Supplies-DW Language Arts	5,650	0	5,650	1,607	2,367	1,676	
66100	1409	Supplies-DW Math	4,800	0	4,800	4,343	610	-153	
66100	1410	Supplies-DW Media Center	5,100	0	5,100	3,067	331	1,703	
66100	1418	Supplies-DW Technology	12,000	0	12,000	5,157	0	6,843	
66100	1420	Supplies-Social Studies	5,164	0	5,164	0	0	5,164	
66100	1421	Supplies-DW Copy Center	16,000	0	16,000	83	7,788	8,129	
66100	1424	Supplies-DW Tag	5,000	0	5,000	0	0	5,000	
66100	1434	Supplies-DW STEAM	12,000	0	12,000	5,686	2,862	3,452	
66200	1301	Computer Software-Sped Admin	11,540	0	11,540	10,207	324	1,009	
66200	1401	Computer Software-Cent. Admin	42,414	0	42,414	17,072	0	25,342	
66200	1403	Computer Software-DW Loc Wide	14,500	0	14,500	1,350	0	13,150	

Woodbridge School District Budget
as of February 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	TRANFRS			YTD EXPENDED	ENCUMB	AVAILABLE BUDGET	Est. Yr. End
			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET				
66200	1418	Computer Software-DW Technology	0	0	0	270	0	-270	
66300	1402	Supplies Custodial-Main. & Op	40,340	0	40,340	22,676	9,894	7,770	
66301	1402	Supplies Maintenance-Main & Op	6,366	0	6,366	3,846	1,333	1,187	
66350	1101	Supplies Office-Sch Admin	2,450	0	2,450	328	69	2,053	
66350	1201	Supplies Office-South Admin	1,700	0	1,700	180	0	1,520	
66350	1301	Supplies Office-Sped Admin	1,350	0	1,350	0	114	1,236	
66350	1401	Supplies Office- Cent. Admin	8,395	0	8,395	3,214	682	4,500	
66400	1410	Books and A/V-DW Media Center	10,000	0	10,000	0	0	10,000	
66450	1401	Subscriptions-Cent. Admin	233	0	233	942	0	-709	
66450	1404	Subscriptions-DW Nurse Srvs	255	0	255	0	0	255	
66450	1408	Subscriptions-DW Language Arts	70	0	70	0	0	70	
66450	1410	Subscriptions-DW Media Center	15,150	0	15,150	0	1,881	13,269	
66450	1418	Subscriptions-DW Technology	6,500	0	6,500	980	1,421	4,099	
66500	1303	Testing-Sped Loc Wide	3,750	0	3,750	3,664	0	86	
66500	1419	Testing-DW Curriculum	10,450	0	10,450	9,072	0	1,378	
66900	1435	Security/Safety	2,064	0	2,064	953	0	1,111	
	600	Supplies & Materials	298,848	0	298,848	119,873	44,789	134,185	42000
67320	1403	Equip Computers-DW Loc Wide	11,000	0	11,000	0	0	11,000	1500
67320	1418	Equip Computers-DW Technology	100,200	0	100,200	102,128	0	-1,928	-1928
67350	1303	Equip Teaching-Sped Loc Wide	6,000	0	6,000	2,088	3,647	266	0
67400	1402	Equip Building-Main & Oper	3,452	0	3,452	0	0	3,452	3452
67450	1203	Furniture-South Loc Wide	360	0	360	0	0	360	360
	700	Equipment & Furniture	121,012	0	121,012	104,216	3,647	13,149	3384
68100	1101	Dues, Fees & Member-Sch, Admin	625	0	625	0	0	625	
68100	1201	Dues, Fees & Member-South Admn	700	0	700	0	0	700	
68100	1203	Dues, Fees & Member-So. Loc Wd	240	0	240	0	0	240	
68100	1205	Dues, Fees & Member-Art	895	0	895	0	0	895	
68100	1211	Dues, Fees & Member-Music	1,290	0	1,290	50	315	925	
68100	1303	Dues, Fees & Member-Sped	250	0	250	0	250	0	
68100	1401	Dues, Fees & Member-Cent.Admin	16,282	0	16,282	9,775	844	5,664	
68100	1404	Dues, Fees & Member-DW Nurse	180	0	180	0	141	39	
68100	1408	Dues, Fees & Member-Lang Arts	300	0	300	0	0	300	
68100	1409	Dues, Fees & Member-DW Math	400	0	400	0	0	400	

Woodbridge School District Budget
as of February 1, 2022

OBJECT	ORG	ACCOUNT DESCRIPTION	TRANFRS			YTD EXPENDED	ENCUMB	AVAILABLE BUDGET	Est. Yr. End
			ORIGINAL APPROP	/ADJSMT S	REVISED BUDGET				
68100	1410	Dues, Fees & Member-Media Cntr	915	0	915	0	0	915	
68100	1418	Dues, Fees & Member-Technology	1,500	0	1,500	0	0	1,500	
68100	1419	Dues, Fees & Member-Curriculum	0	0	0	300	0	-300	
68100	1423	Dues, Fees & Member-Board Ed	3,000	0	3,000	0	0	3,000	
68100	1434	Dues, Fees & Member-STEAM	120	0	120	0	0	120	
	800	Total Dues and Fees	26,697	0	26,697	10,125	1,550	15,023	4000
69000	1423	Food	2,500	0	2,500	3,779	0	-1,279	-1279
69001	1401	Ezra Nurse	36,503	0	36,503	19,240	0	17,263	17163
69900	1401	Unanticipated Misc. Expense	22,169	0	22,169	0	0	22,169	22169
	900	Total Miscellaneous Expenses	61,172	0	61,172	23,019	0	38,153	38053
		Grand Total	15,637,284	0	15,637,284	8,681,447	5,217,714	1,738,123	-3,293
			15,561,620	0	15,561,620	8,681,447	5,196,327	1,683,846	



Updated Revisions to WBOE Proposed 2022-23 Operating Budget

Woodbridge Board of Education Finance Committee

February 23, 2022

Jonathan S. Budd, Ph.D., Superintendent

Richard Huot, Interim Director of Business Services & Operations

Proposed FY23 WBOE Operating Budget: Objective

- The Proposed Operating Budget was recommended by the Board of Education to maintain the excellence of Beecher Road School within a time of escalating student needs, including those related to the COVID-19 pandemic.

Revisions Achieved by BOE Action, 1/28/22

- Medical Insurance cut to 0% increase based on preliminary rates & move to new carrier
- Shift of Food Services Supervisor benefits cost to Food Services budget
- Electricity & heat rates recalculated based on updated actuals
- Non-public transportation line recalculated based on updated actuals
- Building improvements projects moved to Capital Budget proposal
- Office realignment to reduce 1 copy machine
- Professional development shifted to grant as possible

Total Savings: \$670,984;

Proposed Budget Increase = +9.21%

Next Level of Recommended Revisions: Largely Technical Edits, Slide 1 of 2

Line	Rationale	Recommended Revision	Impact
Teacher Salaries - Music (61200-1111)	Replacement hire at lower salary	- \$7,385	None
Electricity (64100-1402)	Additional decrease based on actuals	- \$28,000	None
Fuel for Buses (65102-1403)	Decrease based on recent fuel bid	- \$1,000	None
Liability Insurance (65200-1401)	Review of actual covered items	- \$1,368	None
Ezra Nurse (69001-1401)	Reconfirmation of non-public nursing needs	- \$2,000	None

Next Level of Recommended Revisions: Largely Technical Edits, Slide 2 of 2

Line	Rationale	Recommended Revision	Impact
Misc. Purch. Services (65600-1401)	Tuition at Wintergreen Magnet for new WSD student	+ \$6,000	None
Teacher Salaries - PreK (61200-1313)	Increase to PreK tuition* <i>(requires BOE approval)</i>	- \$5,500	None
Offset from Extended-Day (various)	Increase E-Day revenue offset against BOE operating budget	- \$5,000	None

*Total Savings: \$44,253;
Proposed Budget Increase = +8.92%*

Looking at Transportation Cost

- Transportation, including fuel cost, is approximately 3.9% of our budget
- Student transportation is required by State statute and governed by various contractual provisions
- Two possible structural revisions have been suggested, each detailed below:

Revision	Impact
Reduction of 1 bus route	<ul style="list-style-type: none">● may not be possible based on # of students● may require change in start/end time of day● may require negotiated revision of transportation contract
Change to 2 bus runs daily	<ul style="list-style-type: none">● would require negotiated revision of transportation contract involving Amity● would require supervision of students before/after school at additional cost



Proposed PreK Tuition Increase for 2022-23

Woodbridge Board of Education Finance Committee

February 23, 2022

Jonathan S. Budd, Ph.D., Superintendent

Richard Huot, Interim Director of Business Services & Operations

Cheryl Kiesel, Director of Special Services

Background

- For ages 3-4 children with identified special needs, PreK must be offered by the public school district at no charge. Tuition may be charged for other students, the “typical peers.” WSD currently offers a half-day program Monday-Thursday (3-year-olds in the morning, 4-year-olds in the afternoon). The half-day nature of the program is not recommended to change, as doing so would necessitate increased personnel, more space, etc.

Program	2021-22 Model	2021-22 Cost
Woodbridge Public	4 half days	\$2,400 age 3 / \$2,520 age 4

- The Finance Committee is asked to endorse a move from a 4-day model to a 5-day model, with increased tuition, based on comparatives and other elements.

Program	Proposed 2022-23 Model	Proposed 2022-23 Cost
Woodbridge Public	5 half days	\$3,250

Comparatives

Program	2022-23 Model	2022-23 Cost
Woodbridge Public	5 half days (proposed)	\$3,250 (proposed)
Bethany Public	5 half days	\$3,250
Orange Public	5 half days	\$3,250
Children's Garden (Woodbridge)	5 half days*	\$10,458
Ezra Academy (Woodbridge)	5 half days*	\$8,565
Trinity Community Preschool (Woodbridge)	5 half days*	\$4,360
Woodbridge Child Center	5 full days	\$13,104

* *“Half day” in some non-public programs is longer than in the public programs.*

Other Elements

- Moving to 5 days/week would shift hours of programming slightly, but result in increased hours to align with the CT Early Learning and Development Standards:

Age	2021-22 Hours	Proposed 2022-23 Hours	% Time Increase
3-year-olds	8:35-11:05 a.m. M-Th	8:35-11:05 a.m. M-F	25%
4-year-olds	11:50 a.m. - 2:50 p.m. M-Th	12:15-2:45 p.m. M-F	4%

- Staff time outside these hours will continue to be used for assisting with student transportation needs, planning & preparation, PPT meetings, & lunch.
- 5 days/week prepares students for routines of the Kindergarten experience.

In Conclusion

- Potentially, additional substitute coverage for the PreK teacher will be necessary to conduct PPTs that have typically been scheduled on Fridays; the District will attempt to minimize this, and the recent inclusion of additional arts programming in PreK will help.
- With 10 anticipated typical peers, anticipated additional revenue from the proposed model would represent a proposed operating budget savings of \$5,500. We would recommend a BOE Policy permitting the District to solicit enrollment of residents of other towns if the 10 seats are not filled by Woodbridge residents.
- With this proposal, there would be no increase in transportation cost, and a modest increase in bus fuel cost.

Highlights

- Finance Committee – new members 😊
- FYE 2020/2021 budget closeout: returned **\$64,029** back to the town
- Deficit forecast for FYE 2021/2022 = **\$171,380** (Nov 1), **\$131,882** (Dec 1), **\$44,239** (Jan 1) that has been trimmed to **\$3,294** (Feb 1)
 - Largely driven by **-\$345,546** in Series Benefits in Nov 1 and now standing at **-\$64,851**
- Establish committee with town to examine medical insurance costs – administration successful in *proposing* reduction of around **\$550,000** in medical expenses in 2022/2023
- SPED budget savings have declined annually since 2016 (almost all in-house now)
 - From 2015 onwards, the annual budget increase has been offset by cost savings driven by bringing SPED into BRS (approx. 1%-2% of the budget each year)
- Review revenue and cost structures in ancillary programs: E-Day, Pre-K and Summer Enrichment Programs
 - Extended day running on a monthly profit of around \$7,500
- Budget workshops (2022/2023):
 - Significant increase in salaries / benefits across the board for 2022/2023 (prior/contractual)
 - Significant increases forecast in Purchased Services across the board for 2022/2023 (exceeds inflation)
- Capital budget – submission to the town calling for multi-year investments in facilities/infrastructure
- Operating budget – submission to the town for a 13.5% increase – revised down to 8.9%
 - 94% of costs are contractual and/or fixed
 - Rising trend in social and emotional needs – additional support staff

Growth

Budget represents an investment in our school and kiddos.. Curbing investment has consequences!

- **Audit**
 - Internal Audit - checks: semi-annual basis
 - Verification on AR/AP and services + charges
 - Audit cost drivers: quarterly basis (300-900 Series)
 - Consolidation across the town and across BOWA Elementary schools – scale economies
 - Solicit bids for audit/legal services – rotation is good/competitive
 - Consolidate Insurance across town / umbrella
 - Benchmark to peer districts on benefits/contributions
 - Sustainable cost model for REC and E-Day
 - Grants / endowments and revenue sources
 - Copy of the audit report for 2020/2021 – summary / highlights
 - Non-lapsing reserve for any year-end surplus – see Amity BOF article
 - Communicate semiannual budget variances in Town Newspaper (brief commentary)
- **Partnership between District and Town**
 - Update: chart from 2021 Budget Presentation
 - Chart: Net expenditure per child lower than peers – not padding the budget 😊
 - Semi-annual meeting between the BOF and WBOE – on the same page 😊

Challenges

- COST SIDE

- Last quarter inflation around 7.5% (QE/supply chains/great resignation also impacting teaching profession)
- Unexpected capital costs necessary to keep school open (e.g., JACE, oil tank removal)
- Wage negotiations
- Mandated Pre-K
- Unfunded liabilities (i.e., Sick Bank) – stress testing

- REVENUE SIDE

- Decline in ECS (Education Cost Sharing)
 - Number of enrolled students has increased by 100+
 - ECS has declined from \$721k to \$422k
- Town Revenue and an 'Opportunity Cost' = large impact on the school budget!
 - Woodbridge: Property taxes = 93% of Town revenue (6% from Top Ten on the Grand List) while Orange: Property taxes = 89% of Town revenue (13% from Top Ten on the Grand List)
 - Woodbridge: Growing Town fund balance – FB/Exp. 10% to 13% (sitting at \$7.2m)
 - Intergovernmental revenue declined from \$1.65m (2013) to \$1.2m (2021)
 - Country Club = \$7m (in 2009) with annual debt service of \$448,426 (2022/2023) and environmental remediation \$800,000 (2023)
 - Maintaining a 1-2% increase in the mill rate – fiscally responsible to Town taxpayers
 - Opportunity cost to the school of this investment annually = \$448,426 + upkeep costs x 65%

09/01/2021

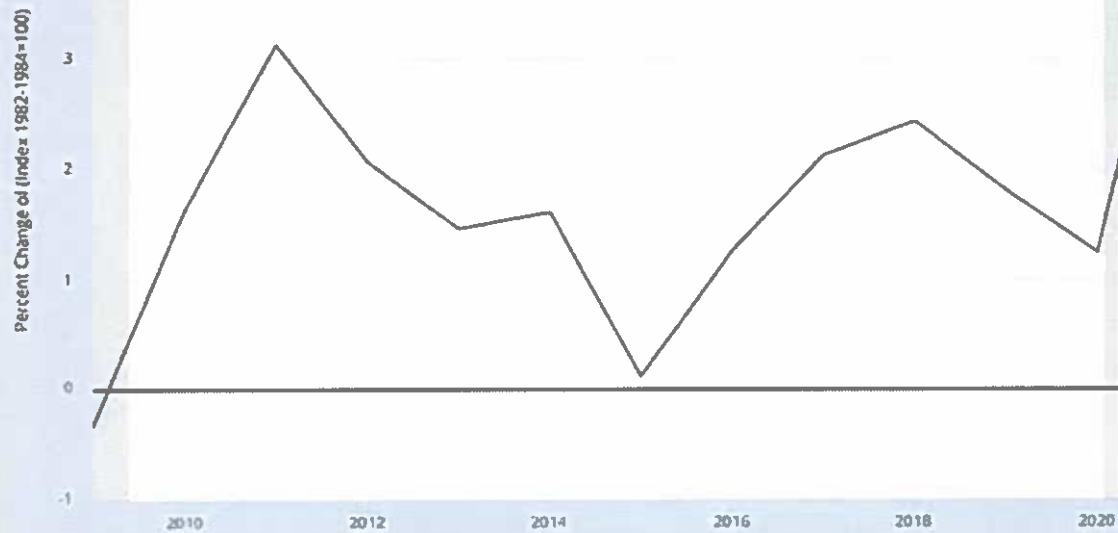
Connecticut State Department of Education
Bureau of Fiscal Services

Education Cost Sharing (ECS) Entitlements
(Entitlements do not include Prior Year Adjustments)

<u>District Code</u>	<u>Town Name</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
51	FAIRFIELD	3,590,008	3,590,008	3,590,008	3,583,484	1,087,165	903,828	1,091,333	1,102,464	1,111,544	1,117,730
107	ORANGE	1,107,407	1,148,336	1,185,863	1,348,918	1,509,226	1,296,813	1,212,215	1,113,620	1,015,496	1,015,498
167	WOODBIDGE	721,370	727,769	732,889	690,472	656,188	569,353	544,689	508,056	471,575	471,575

FRED — Consumer Price Index for All Urban Consumers: All Items in U.S. City Average

	2007	2009	2011	2012	2014	2015	2017	2018	2019
Teacher Salaries	4,423,003	4,765,969	5,184,216	5,438,806	5,613,850	5,925,109	5,795,923	5,963,780	6,139,328
Teacher Salaries / FTE	\$59,770.31	\$65,287.25	\$73,534.98	\$77,146.18	\$76,378.91	\$80,613.73	\$78,323.28	\$78,990.46	\$79,731.53
Enrolment	4	786	733	737	744	796	771	830	847



Shaded areas indicate U.S. recessions.

Source: U.S. Bureau of Labor Statistics

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