

Agenda

I. Call to Order / WebEx Login

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m715c9f8f877c5e37932d9e49f21aa053>

Meeting number (access code): 2480 663 9766

Meeting password: ryVhVA73pP6

This meeting is being conducted as a hybrid meeting consistent with Sections 149-153 of Connecticut Public Act 21-2. The public may attend in person at the location indicated above, with social distancing required. The public may also attend electronically via WebEx with the link provided above.

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.*

III. Items for Discussion

- A. Budget Narrative Report
- B. Budget Summary Report
- C. Budget Detail Report
- D. Combining Financial Report

IV. 2024-2029 Proposed Capital Budget

V. Adjourn

Woodbridge Public School's 2022-2023 Budget Narrative

September 8, 2022

The attached financial reports represent two months (16.6%) of the fiscal year, but only three days of the school 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 \$119,000 of salary savings. We expect this to decrease throughout the fiscal year as vacancies are filled.

200 Series Benefits – Benefits are 20% of our budget is based on the elections of last year's staff. With staff turnover, this account is likely to change due to the changing medical coverage elections of new staff. We should have a clearer picture in another month as to how we will look this fiscal year.

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 anticipating a small overage in this category due to the unbudgeted Superintendent search.

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 always looks to maximize our purchasing power by joining up with neighboring towns and districts to group buy energy such as natural gas.

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 \$76,000 budget deficit in this category due to needing of one additional special education bus than was budgeted and outplaced student tuition coming in slightly higher than budgeted.

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. It is rare that this category of accounts is over balance.

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.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 9-30-22**

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
100	TOTAL SALARIES	10,206,732	794,549	666,120	128,429
200	TOTAL BENEFITS	3,314,806	2,322,772	2,322,772	-
300	TOTAL PROFESS. SERVICES	491,825	438,423	451,617	(13,194)
400	TOTAL PROPERTY SERVICES	659,962	428,156	438,156	(10,000)
500	OTHER SERVICES	1,358,047	688,469	761,047	(72,578)
600	SUPPLIES & MATERIALS	293,769	167,316	157,316	10,000
700	TOTAL PROPERTY SERVICES	44,500	35,771	35,771	-
800	TOTAL DUES, FEES, MISC.	50,060	31,978	31,978	-
TOTAL ADOPTED BUDGET		16,419,701	4,907,435	4,864,778	42,658

<u>OBJECT</u>	<u>DESCRIPTION</u>	<u>ADOPTED BUDGET</u>	<u>TOTAL AVAILABLE</u>	<u>ESTIMATED ADDITIONAL</u>	<u>(OVER) UNDER YEAR END</u>
390	OT/PT SERVICES/CONSULTING	38,450	34,250	34,250	-
510	TRANSPORTATION	230,377	202,995	262,995	(60,000)
560	TUITION SPECIAL ED	160,814	(12,578)	-	(12,578)
SPECIAL EDUCATION CARVEOUT		429,641	224,667	297,245	(72,578)

SUMMARY	
Special Ed Surplus / (Deficit)	(72,578)
Under / (Over) Spending in OTHER programs	115,235
Total Surplus / (Deficit) Projected	42,658

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED SEPTEMBER 30, 2022**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	797,216	216,953	413,202	167,061	167,061	-
120	Teachers - Regular	5,583,680	892,281	4,637,283	54,116		54,116
120	Teachers - Special Education	1,071,004	143,908	717,641	209,456	150,000	59,456
1201	Psychologist	209,977	33,285	172,392	4,301	-	4,301
1203	Counselor	65,971	10,421	45,970	9,580	-	9,580
Sub-Total Certified Salaries		7,727,848	1,296,848	5,986,487	444,513	317,061	127,452
1303	Custodians	456,389	136,487	284,672	35,230	35,230	-
140	Nurses	152,026	14,744	97,811	39,471	39,471	-
150	Secretaries, Clerical	384,086	106,235	223,758	54,093	54,093	-
160	Paraprofessionals	350,516	50,104	255,617	44,795	44,795	-
1601	Special Education Paraprofess.	950,341	129,505	642,293	178,543	178,543	-
170/10	Salaries OT / PT	57,276	16,629	91,669	(51,023)	(50,000)	(1,023)
190	IT Manager	77,250	23,769	53,481	(0)	(0)	-
190	Salaries, Miscellaneous	51,000	2,072	-	48,928	46,928	2,000
Sub-Total Non-Certified Salaries		2,478,884	479,547	1,649,301	350,036	349,059	977
TOTAL SALARIES		10,206,732	1,776,395	7,635,788	794,549	666,120	128,429
220	FICA	272,252	47,652	-	224,600	224,600	-
230	CMERS	349,285	27,940	-	321,345	321,345	-
270	Medical Insurance	2,632,219	909,186	-	1,723,033	1,723,033	-
280	Life Insurance	31,550	4,807	-	26,743	26,743	-
2902	Other Employee Benefits	29,500	-	2,448	27,052	27,052	-
TOTAL BENEFITS		3,314,806	989,585	2,448	2,322,772	2,322,772	-
320	Professional Development	40,925	6,825	5,403	28,698	28,698	-
330	Legal Fees	87,000	4,194	-	82,806	75,000	7,806
340	Software Support	24,450	-	4,989	19,461	19,461	-
350	Substitutes	75,000	6,376	-	68,624	68,624	-
390/01	OT/PT/Consultant Services	38,450	-	4,200	34,250	34,250	-
3902	Financial Audit	26,000	-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000	12,215	9,200	178,585	192,585	(14,000)
TOTAL PROFESSIONAL SERVICES		491,825	29,610	23,792	438,423	451,617	(13,194)
410/01	Utilities - Electric and Water	218,500	27,850	-	190,650	190,650	-
420	Heating	100,000	9,165	-	90,835	100,835	(10,000)
430	Repairs and Maintenance	63,400	1,063	12,453	49,884	49,884	-
450	Leases and Rentals	95,582	54,020	-	41,562	41,562	-
4501	Building Improvements	-	-	-	-	-	-
490	Other Purchased Services	26,000	2,456	17,683	5,862	5,862	-
4901	Service Contracts	156,480	27,964	79,153	49,363	49,363	-
TOTAL PROPERTY SERVICES		659,962	122,517	109,289	428,156	438,156	(10,000)
510	Pupil Transportation-Regular	424,556	95,476	-	329,080	329,080	-
510	Pupil Transportation-Spec. Educ.	230,377	27,382	-	202,995	262,995	(60,000)
520	Insurance-General Liability	125,109	88,642	32,043	4,424	4,424	-
5201	Worker's Compensation	221,776	109,327	108,613	3,836	3,836	-
530	Telephone Services	17,375	2,689	-	14,686	14,686	-
535	Internet	27,500	-	-	27,500	27,500	-
537	Postage	4,450	540	673	3,237	3,237	-
540	Advertising	1,000	-	-	1,000	1,000	-
550	Interns	125,000	-	30,000	95,000	95,000	-
560	Tuition - Wintergreen	6,000	-	-	6,000	6,000	-
560	Tuition - Out of District	160,814	27,690	145,701	(12,578)		(12,578)
590	Other Purchased Services	14,090	802	-	13,288	13,288	-

**WOODBRIAGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED SEPTEMBER 30, 2022**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
TOTAL OTHER PURCH SERVICES		1,358,047	352,547	317,031	688,469	761,047	(72,578)
610	Instructional Supplies	95,596	11,279	37,070	47,248	47,248	-
620	Computer Software	75,793	19,277	2,300	54,216	44,216	10,000
625	Supplies Nurses	3,500	-	-	3,500	3,500	-
630	Supplies Custodial	52,000	4,274	33,101	14,626	14,626	-
635	Supplies Office	13,700	333	188	13,179	13,179	-
640	Books and Audio Visual	8,000	975	24	7,000	7,000	-
645	Subscriptions	23,180	1,162	-	22,018	22,018	-
650	Testing	17,000	-	11,684	5,316	5,316	-
690	Misc. Supplies - DW Security	5,000	-	4,786	214	214	-
TOTAL SUPPLIES & MATERIALS		293,769	37,300	89,153	167,316	157,316	10,000
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	30,000	-	-	30,000	30,000	-
735	Equipment - Teaching	4,500	412	4,213	(125)	-	(125)
740	Equipment - Building	5,000	-	-	5,000	5,000	-
745	Furniture	5,000	-	4,104	896	771	125
TOTAL PROPERTY		44,500	412	8,317	35,771	35,771	0
810	Dues and Fees	25,060	15,433	195	9,432	9,432	-
825	Unemployment	-	-	-	-	-	-
900	Other Fees	25,000	111	2,343	22,546	22,546	-
TOTAL DUES AND FEES		50,060	15,544	2,538	31,978	31,978	-
TOTAL ADOPTED BUDGET		16,419,701	3,323,910	8,188,355	4,907,435	4,864,778	42,658

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 9-30-2022**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$10,095	\$37,158	\$36	\$85,593	\$3,329
Intergovernmental	\$13,208	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$1,030	\$0
Other income	\$0	\$0	\$0	\$0	\$0
Additions	\$0	\$0	\$0	\$37	\$0
Total Revenues:	\$23,302	\$37,158	\$36	\$86,660	\$3,329
Expenditures:					
Wages, FICA, MERF	\$24,919	\$6,849	\$0	\$54,573	\$0
Medical Insurance	\$0	\$0	\$0	\$0	\$0
Cost of food sold	\$17,871	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Repairs	\$1,605	\$0	\$0	\$0	\$0
Other Expenses	\$4,466	\$0	\$0	\$7,516	\$0
Total Expenditures:	\$48,861	\$6,849	\$0	\$62,089	\$0
Year to Date Net Income / (Loss):	(\$25,559)	\$30,309	\$36	\$24,571	\$3,329
BOE Year to Date Cost of Health Insurance	\$3,109				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$200,684	\$102,002	\$4,378	\$62,731	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$1,280	\$0	\$0	\$8,329	\$0
Intergovernment Receivable	\$13,208	\$0	\$0	\$11,510	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
Total Assets:	\$221,110	\$102,002	\$4,378	\$82,570	\$14,944
Liabilities:					
Amounts Held As Agent	\$0	\$0	\$0	\$0	\$0
Accounts Payable	\$10,489	\$0	\$0	\$0	\$0
Deferred Revenue	\$21,617	\$27,680	\$0	\$0	\$0
Wages Payable	\$0	\$0	\$0	\$0	\$0
Total Liabilities:	\$32,106	\$27,680	\$0	\$0	\$0
Fund Balance:					
Prior Year Ending Fund Balance	\$214,563	\$44,013	\$4,342	\$57,999	\$11,615
Year to Date Income / (Loss)	(\$25,559)	\$30,309	\$36	\$24,571	\$3,329
Current Fund Balance	\$189,005	\$74,322	\$4,378	\$82,570	\$14,944

Proposed Capital Budget Fiscal Years 2024-2029

Woodbridge Board of Education
October 12, 2022
Finance Committee Meeting

Review of Relevant History

- The most recent Beecher Road School renovation began with a Town Building Committee for Beecher Renovation Phasing in Nov. 2011.
- Work included sustainable energy upgrades (solar & wind), new boilers, roof replacement, HVAC & lighting upgrades, new casework, ceilings, & ductwork, window/wall replacement, envelope improvements, entry canopies, pool dehumidification, and security enhancements.
- The renovation project cost \$13.7 mn., and was paid for by grants and the Town bonding approximately \$10.3 mn. The project was completed under budget by approximately \$34,000 in Jan. 2017. Bonds are scheduled to be paid off in 2036.

Enrollment at Beecher Road School

Grade	2027-28	2028-29	2029-30	2030-31
K	121(7)	120(7)	124(7)	126(7)
1	137(7)	132(7)	130(7)	135(7)
2	123(7)	138(7)	133(7)	131(7)
3	121(7)	129(7)	145(7)	140(7)
4	130(7)	127(7)	135(7)	152(8)
5	143(7)	132(7)	129(7)	137(7)
6	142(7)	145(7)	134(7)	131(7)
TOTAL	917(49)	923(50)	930(49)	952(50)

** Based on June 28, 2022 enrollment projections for current grades, with prior commissioned enrollment study as the basis for Kindergarten projections. Numbers in parentheses indicate projected number of sections based on class size guidelines.*

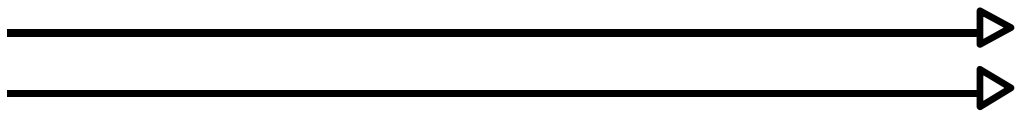
Considerations

- Building usage is at capacity with currently enrolled students, including with some spaces temporarily converted for use
- Enrollment shows an upward trend from 43 to 50 grade sections over the next eight years.
- Need to think about future reorganizing, repurposing, and/or expanding Beecher Road School

Key Topics

Roof Replacement	Technology Infrastructure Upgrades
Remediating Drainage Issues	Parking Lots & Sidewalks
Security Upgrades	Building Usage & Space Issues

Capital Budget Requests

FY23	FY24 +
<ul style="list-style-type: none">● Roof Replacement● Security Upgrades	
	<ul style="list-style-type: none">● Remediating Drainage Issues
	<ul style="list-style-type: none">● Parking Lots & Sidewalks

Roof Replacement

- Prior Capital Plan BOE request for FY23 included restoration of K Wing roof (\$337,500) & full replacement of D Wing/ Library roofs(\$350,000)
- Roof replacement is a stronger option than restoration
- Architect fees to plan, bid, & design new roof via State reimbursement guidelines = ~\$20,800 (some funds encumbered in FY22)
- Recommendation: Proceed with replacement option through project with OSCGR.

Remediating Drainage Issues

- Fuss & O'Neill 2011 study prompted grounds improvements that have partially solved, but not totally remediated, drainage issues
- Prior Capital Plan request included site improvements of \$575,000 for FY25
- Additional consulting services for planning and schematic design = ~\$58,000; additional consulting services for bid review & construction oversight = ~\$30,000 - ~\$55,000

Recommendation: FY24 & FY25 Capital Budget - remediations during Summer 2024 & Summer 2025

Parking Lots & Sidewalks

- Prior Capital Plan BOE request for FY22 included asphalt replacement of \$93,500, and for FY24 \$500,000
- Partial removal and replacement estimates = ~\$92,000 - ~\$140,000
- Additional design services are desired to guide this project aligned with potential building expansion or footprint development
- Recommendation: FY24+ Capital Budget (subsequent costs)

School Security Upgrades

- Recommendation: Milestone Server and several camera upgrades purchased with ESSER II Funds
- Recommendation: Remainder of Phase 1 and Phases 2 through 5
FY24+ Capital Budget

Overall Capital Budget Request

PROJECT	FY24	FY25	FY26	FY27	FY28	FY29	6Year Total
Roof Replacement	\$337,500	\$350,000	—	—	—	—	\$687,500
Remediating Drainage Issues	—	\$300,000	\$350,000	TBD	TBD	TBD	\$650,000
Parking Lots & Sidewalks	—	\$100,000	\$150,000	\$150,000	\$150,000	\$50,000	\$600,000
Building Security Upgrades	\$49,300	\$59,100	\$35,200	-	-	-	\$143,600
Building Expansion and or Reorganization	TBD	TBD	TBD	TBD	TBD	TBD	TBD
TOTALS	\$386,800	\$809,100	\$535,200	\$150,000	\$150,000	\$50,000	\$2,081,100