

## **Agenda**

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

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=mb763e9eb66fb3ba3042c243ff1c54272>

Meeting number (access code): 2482 476 2561  
Meeting password: bDM8RPpym85

*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 Statements
- E. Open Choice Update

IV. **Adjourn**

## Woodbridge Public School's 2022-2023 Budget Narrative

November 14, 2022

The attached financial reports represent three months (33%) 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 \$325,000 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 and are based on the elections of last year's staff. Medical insurance is running as budgeted and MERF is running \$26,000 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 anticipating a small overage in this category due to the unbudgeted Superintendent search and the need for a Single Audit for the prior fiscal year.

**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 \$18,000 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 an almost \$300,000 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. 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 10-31-22**

<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	733,802	408,633	325,169
200	TOTAL BENEFITS	3,314,806	2,117,166	2,105,126	12,040
300	TOTAL PROFESS. SERVICES	491,825	407,733	420,287	(12,554)
400	TOTAL PROPERTY SERVICES	659,962	385,692	403,692	(18,000)
500	OTHER SERVICES	1,358,047	358,463	652,831	(294,368)
600	SUPPLIES & MATERIALS	293,769	152,939	152,939	-
700	TOTAL PROPERTY SERVICES	44,500	35,168	35,346	-
800	TOTAL DUES, FEES, MISC.	50,060	30,643	32,143	(1,500)
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>4,221,606</b>	<b>4,210,997</b>	<b>10,787</b>

<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	30,851	44,851	(14,000)
510	TRANSPORTATION	230,377	(58,054)	30,000	(88,054)
560	TUITION SPECIAL ED	160,814	(12,575)	202,000	(214,575)
<b>SPECIAL EDUCATION CARVEOUT</b>		<b>429,641</b>	<b>(39,777)</b>	<b>276,851</b>	<b>(316,628)</b>

<b>SUMMARY</b>	
<b>Special Ed Surplus / (Deficit)</b>	<b>(316,628)</b>
<b>Under / (Over) Spending in OTHER programs</b>	<b>327,415</b>
<b>Total Surplus / (Deficit) Projected</b>	<b>10,787</b>

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED October 31, 2022**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	797,216	275,360	368,396	153,461	153,461	-
120	Teachers - Regular	5,583,680	1,319,798	4,202,617	61,265	-	61,265
120	Teachers - Special Education	1,071,004	212,795	648,753	209,456	91,232	118,224
1201	Psychologist	209,977	49,927	155,749	4,301	-	4,301
1203	Social Worker	65,971	14,600	41,791	9,580	-	9,580
<b>Sub-Total Certified Salaries</b>		<b>7,727,848</b>	<b>1,872,480</b>	<b>5,417,306</b>	<b>438,062</b>	<b>244,693</b>	<b>193,370</b>
1303	Custodians	456,389	169,121	253,327	33,940	33,940	-
140	Nurses	152,026	30,765	130,521	(9,260)	-	(9,260)
150	Secretaries, Clerical	384,086	132,072	199,007	53,007	40,000	13,007
160	Paraprofessionals	350,516	74,293	210,027	66,197	-	66,197
1601	Special Education Paraprofess.	950,341	193,138	600,690	156,514	110,000	46,514
170/10	Salaries OT / PT	57,276	24,944	83,146	(50,814)	(50,000)	(814)
190	IT Manager	77,250	29,712	47,539	(0)	-	(0)
190	Salaries, Miscellaneous	51,000	4,844	-	46,156	30,000	16,156
<b>Sub-Total Non-Certified Salaries</b>		<b>2,478,884</b>	<b>658,888</b>	<b>1,524,257</b>	<b>295,739</b>	<b>163,940</b>	<b>131,799</b>
<b>TOTAL SALARIES</b>		<b>10,206,732</b>	<b>2,531,368</b>	<b>6,941,563</b>	<b>733,802</b>	<b>408,633</b>	<b>325,169</b>
220	FICA	272,252	80,653	-	191,599	168,000	23,599
230	CMERS	349,285	93,851	-	255,434	281,554	(26,121)
270	Medical Insurance	2,632,219	1,001,214	-	1,631,005	1,620,000	11,005
280	Life Insurance	31,550	6,993	-	24,557	21,000	3,557
2902	Other Employee Benefits	29,500	12,480	2,448	14,572	14,572	-
<b>TOTAL BENEFITS</b>		<b>3,314,806</b>	<b>1,195,192</b>	<b>2,448</b>	<b>2,117,166</b>	<b>2,105,126</b>	<b>12,039.9</b>
320	Professional Development	40,925	7,360	5,555	28,011	28,011	-
330	Legal Fees	87,000	4,194	9,360	73,447	50,000	23,447
340	Software Support	24,450	-	11,152	13,298	13,298	-
350	Substitutes	75,000	16,566	-	58,434	58,434	-
390/01	Consultant Services	38,450	-	7,599	30,851	44,851	(14,000)
3902	Financial Audit	26,000	-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000	12,215	10,092	177,693	192,693	(15,000)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>491,825</b>	<b>40,335</b>	<b>43,757</b>	<b>407,733</b>	<b>420,287</b>	<b>(12,554)</b>
410/01	Utilities - Electric and Water	218,500	50,848	-	167,652	167,652	-
420	Heating	100,000	10,658	-	89,342	107,342	(18,000)
430	Repairs and Maintenance	63,400	5,322	22,629	35,450	35,450	-
450	Leases and Rentals	95,582	54,251	709	40,623	40,623	-
4501	Building Improvements	-	138	-	(138)	(138)	-
490	Other Purchased Services	26,000	8,000	12,001	6,000	6,000	-
4901	Service Contracts	156,480	58,366	51,350	46,764	46,764	-
<b>TOTAL PROPERTY SERVICES</b>		<b>659,962</b>	<b>187,582</b>	<b>86,688</b>	<b>385,692</b>	<b>403,692</b>	<b>(18,000)</b>
510	Pupil Transportation-Regular	424,556	143,210	-	281,346	281,346	-
510	Pupil Transportation-Spec. Educ.	230,377	86,192	202,239	(58,054)	30,000	(88,054)
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	3,791	-	13,584	13,584	-
535	Internet	27,500	-	17,016	10,484	10,484	-
537	Postage	4,450	1,644	673	2,133	2,133	-
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	41,535	131,853	(12,575)	202,000	(214,575)
590	Other Purchased Services	14,090	2,806	-	11,284	11,284	-

**WOODBRIAGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED October 31, 2022**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,358,047</b>	<b>507,147</b>	<b>492,437</b>	<b>358,463</b>	<b>652,831</b>	<b>(294,368)</b>
610	Instructional Supplies	95,596	28,053	22,941	44,603	44,603	-
620	Computer Software	75,793	21,577	2,018	52,199	52,199	-
625	Supplies Nurses	3,500	-	712	2,788	2,788	-
630	Supplies Custodial	52,000	14,584	23,052	14,364	14,364	-
635	Supplies Office	13,700	437	188	13,075	13,075	-
640	Books and Audio Visual	8,000	989	24	6,987	6,987	-
645	Subscriptions	23,180	2,495	1,603	19,082	19,082	-
650	Testing	17,000	9,616	3,323	4,060	4,060	-
690	Misc. Supplies - DW Security	5,000	4,673	4,545	(4,218)	(4,218)	-
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>293,769</b>	<b>82,424</b>	<b>58,406</b>	<b>152,939</b>	<b>152,939</b>	<b>-</b>
730	Equipment - Office	-	-	-	-	-	-
732	Computer Hardware	30,000	-	-	30,000	30,000	-
735	Equipment - Teaching	4,500	412	4,266	(178)	-	(178)
740	Equipment - Building	5,000	-	-	5,000	5,000	-
745	Furniture	5,000	4,170	484	346	346	0
<b>TOTAL PROPERTY</b>		<b>44,500</b>	<b>4,582</b>	<b>4,750</b>	<b>35,168</b>	<b>35,346</b>	<b>(178)</b>
810	Dues and Fees	25,060	15,803	305	8,952	8,952	0
825	Unemployment	-	-	-	-	-	-
900	Other Fees	25,000	222	3,088	21,691	23,191	(1,500)
<b>TOTAL DUES AND FEES</b>		<b>50,060</b>	<b>16,025</b>	<b>3,393</b>	<b>30,643</b>	<b>32,143</b>	<b>(1,500)</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>4,564,654</b>	<b>7,633,441</b>	<b>4,221,606</b>	<b>4,210,997</b>	<b>10,609</b>

**WOODBRIIDGE BOARD OF EDUCATION  
SPECIAL REVENUE PROGRAMS  
FINANCIAL REPORT FOR THE MONTH ENDED 10-31-2022**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
<b>Revenues:</b>					
Charges for services	\$16,933	\$85,603	\$3,323	\$85,593	\$3,329
Intergovernmental	\$24,382				
Donations				\$1,030	
Other income					
Additions					
<b>Total Revenues:</b>	<b>\$41,316</b>	<b>\$85,603</b>	<b>\$3,323</b>	<b>\$86,623</b>	<b>\$3,329</b>
<b>Expenditures:</b>					
Wages, FICA, MERF	\$36,539	\$42,860		\$54,574	\$0
Medical Insurance					\$0
Cost of food sold	\$41,709				\$0
Equipment					\$0
Repairs	\$1,605				\$0
Other Expenses	\$3,808	\$13,186	\$2,481	\$7,479	\$0
<b>Total Expenditures:</b>	<b>\$83,661</b>	<b>\$56,046</b>	<b>\$2,481</b>	<b>\$62,052</b>	<b>\$0</b>
<b>Year to Date Net Income / (Loss):</b>	<b>(\$42,345)</b>	<b>\$29,557</b>	<b>\$842</b>	<b>\$24,571</b>	<b>\$3,329</b>
BOE Year to Date Cost of Health Insurance	\$4,376				
	<b>Café</b>	<b>Extended Day</b>	<b>Field Trips</b>	<b>Expendable Trust</b>	<b>Activity Fund</b>
<b>Assets:</b>					
Cash	\$162,187	\$113,547	\$1,897	\$82,241	\$14,944
Prepaid Expenses					
Accounts Receivable	\$1,102			\$329	
Intergovernment Receivable	\$24,382		\$3,287		
Inventory	\$5,939				
<b>Total Assets:</b>	<b>\$193,611</b>	<b>\$113,547</b>	<b>\$5,184</b>	<b>\$82,570</b>	<b>\$14,944</b>
<b>Liabilities:</b>					
Amounts Held As Agent		\$3,287	\$0	\$0	\$0
Accounts Payable		\$0	\$0	\$0	\$0
Deferred Revenue	\$21,392	\$7,355	\$0	\$0	\$0
Wages Payable		\$29,336	\$0	\$0	\$0
<b>Total Liabilities:</b>	<b>\$21,392</b>	<b>\$39,978</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Fund Balance:</b>					
Prior Year Ending Fund Balance	\$214,563	\$44,013	\$4,342	\$57,999	\$11,615
Year to Date Income / (Loss)	(\$42,345)	\$29,557	\$842	\$24,571	\$3,329
<b>Current Fund Balance</b>	<b>\$172,218</b>	<b>\$73,570</b>	<b>\$5,184</b>	<b>\$82,570</b>	<b>\$14,944</b>
	-	-	-	-	-