

Agenda

I. Call to Order / WebEx Log-in

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=mc6c3a033e20196541bcb3c2cd8556ddc>

**Meeting number (access code): 2490 134 0412
Meeting password: nbUUvbkQ745**

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

IV. 2023/24 Superintendent Budget Update

V. Adjourn

Woodbridge Public School's 2022-2023 Budget Narrative
December 12, 2022

The attached financial reports represent five months (42%) 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 \$279,000 of salary savings. Although we expect this to decrease throughout the fiscal year, it is proving difficult to fill all the paraeducator vacancies.

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 \$39,000 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 forecasting an \$100,000 overage in this category due to the Substitutes, an unbudgeted Superintendent search, the need for a Single Audit for the prior fiscal year and unanticipated temporary staffing due to a medical leave. However, there is savings in the Interns line (in the Other Purchased Services category) that will make up the most of the extra Substitute costs.

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 \$23,000 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 a \$200,000 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. As supplies accounts were frozen last year, we anticipate needing to use all of the available balances this fiscal year.

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 11-30-22**

<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	552,231	273,376	278,856
200	TOTAL BENEFITS	3,314,806	1,816,113	1,831,181	(15,068)
300	TOTAL PROFESS. SERVICES	491,825	343,667	444,217	(100,550)
400	TOTAL PROPERTY SERVICES	659,962	382,270	405,759	(23,489)
500	OTHER SERVICES	1,358,047	235,434	437,269	(201,834)
600	SUPPLIES & MATERIALS	293,769	135,100	139,317	(4,218)
700	TOTAL PROPERTY SERVICES	44,500	35,168	35,346	(178)
800	TOTAL DUES, FEES, MISC.	50,060	30,287	31,787	(1,500)
TOTAL ADOPTED BUDGET		16,419,701	3,530,271	3,598,252	(67,981)

<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	(58,626)	30,000	(88,626)
560	TUITION SPECIAL ED	160,814	(85,813)	135,000	(220,813)
SPECIAL EDUCATION CARVEOUT		429,641	(113,587)	209,851	(323,438)

SUMMARY	
Special Ed Surplus / (Deficit)	(323,438)
Under / (Over) Spending in OTHER programs	255,457
Total Surplus / (Deficit) Projected	(67,981)

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED November 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	359,369	301,186	136,661	126,000	10,661
120	Teachers - Regular	5,583,680	1,973,792	3,560,857	49,031		49,031
120	Teachers - Special Education	1,071,004	316,126	671,578	83,300		83,300
1201	Psychologist	209,977	74,890	130,786	4,301		4,301
1203	Social Worker	65,971	20,869	35,522	9,580		9,580
Sub-Total Certified Salaries		7,727,848	2,745,046	4,699,930	282,872	126,000	156,872
1303	Custodians	456,389	219,957	205,787	30,645	30,645	-
140	Nurses	152,026	52,084	109,202	(9,260)	-	(9,260)
150	Secretaries, Clerical	384,086	174,297	192,558	17,231	17,231	-
160	Paraprofessionals	350,516	108,738	175,582	66,197		66,197
1601	Special Education Paraprofess.	950,341	284,858	489,410	176,073	84,000	92,073
170/10	Salaries OT / PT	57,276	37,416	70,674	(50,814)	(6,500)	(44,314)
190	IT Manager	77,250	38,625	38,625	(0.20)	(0.20)	-
190	Salaries, Miscellaneous	51,000	11,712	-	39,288	22,000	17,288
Sub-Total Non-Certified Salaries		2,478,884	927,687	1,281,838	269,359	147,376	121,984
TOTAL SALARIES		10,206,732	3,672,733	5,981,767	552,231	273,376	278,856
220	FICA	272,252	104,310		167,942	177,609	(9,667)
230	CMERS	349,285	129,710		219,575	259,000	(39,425)
270	Medical Insurance	2,632,219	1,240,397		1,391,822	1,360,000	31,822
280	Life Insurance	31,550	9,348		22,202	20,000	2,202
2902	Other Employee Benefits	29,500	12,480	2,448	14,572	14,572	-
TOTAL BENEFITS		3,314,806	1,496,244	2,448	1,816,113	1,831,181	(15,067.6)
320	Professional Development	40,925	7,360	5,937	27,628	27,628	-
330	Legal Fees	87,000	19,979	13,315	53,707	43,707	10,000
340	Software Support	24,450	6,163	4,989	13,298	8,104	5,194
350	Substitutes	75,000	42,745	-	32,255	117,000	(84,745)
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	27,887	12,185	159,928	169,928	(10,000)
TOTAL PROFESSIONAL SERVICES		491,825	104,133	44,025	343,667	444,217	(100,550)
410/01	Utilities - Electric and Water	218,500	50,848	-	167,652	167,651.96	-
420	Heating	100,000	10,658		89,342	109,950	(20,608)
430	Repairs and Maintenance	63,400	5,460	24,451	33,489	33,489	-
450	Leases and Rentals	95,582	54,251	709	40,623	43,503	(2,881)
4501	Building Improvements	-	-	-	-	-	-
490	Other Purchased Services	26,000	8,000	12,001	6,000	6,000	-
4901	Service Contracts	156,480	58,366	52,950	45,164	45,164	-
TOTAL PROPERTY SERVICES		659,962	187,582	90,111	382,270	405,759	(23,489)
510	Pupil Transportation-Regular	424,556	190,322	-	234,234	234,234	-
510	Pupil Transportation-Spec. Educ.	230,377	92,932	196,071	(58,626)	30,000	(88,626)
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	19,122	-	8,378	6,318	2,060
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	16,000	79,000
560	Tuition - Wintergreen	6,000	-	-	6,000	-	6,000
560	Tuition - Out of District	160,814	41,535	205,091	(85,813)	135,000	(220,813)
590	Other Purchased Services	14,090	2,806	-	11,284		11,284

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED November 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	580,121	542,492	235,434	437,269	(201,834)
610	Instructional Supplies	95,596	28,053	28,664	38,879	38,879	-
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	15,032	22,882	14,086	14,086	-
635	Supplies Office	13,700	437	517	12,746	12,746	-
640	Books and Audio Visual	8,000	989	6,538	473	473	-
645	Subscriptions	23,180	2,495	6,598	14,087	14,087	-
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)
TOTAL SUPPLIES & MATERIALS		293,769	82,872	75,797	135,100	139,317	(4,218)
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	-
TOTAL PROPERTY		44,500	4,582	4,750	35,168	35,346	(178)
810	Dues and Fees	25,060	15,803	661	8,596	8,596	-
825	Unemployment	-	-	-	-	-	-
900	Other Fees	25,000	966	2,343	21,691	23,191	(1,500)
TOTAL DUES AND FEES		50,060	16,769	3,004	30,287	31,787	(1,500)
TOTAL ADOPTED BUDGET		16,419,701	6,145,037	6,744,394	3,530,271	3,598,252	(67,981)

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 11-30-2022**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$24,971	\$127,328	\$6,373	\$85,593	\$0
Intergovernmental	\$84,344	\$0	\$0		\$0
Donations	\$0	\$0	\$0	\$1,030	\$3,329
Other income	\$0	\$0	\$0	\$0	\$0
Additions	\$0	\$0	\$0	\$0	\$0
Total Revenues:	\$109,315	\$127,328	\$6,373	\$86,623	\$3,329
Expenditures:					
Wages, FICA, MERF	\$49,185	\$71,188	\$0	\$54,574	\$0
Medical Insurance	\$0	\$0	\$0		\$0
Cost of food sold	\$51,039	\$0	\$0		\$0
Equipment	\$0	\$0	\$0		\$0
Repairs	\$1,855	\$0	\$0		\$0
Other Expenses	\$6,482	\$19,835	\$6,987	\$7,479	\$0
Total Expenditures:	\$108,562	\$91,023	\$6,987	\$62,052	\$0
Year to Date Net Income / (Loss):	\$754	\$36,305	(\$614)	\$24,571	\$3,329
BOE Year to Date Cost of Health Insurance	\$5,182				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$157,560	\$129,757	\$2,808	\$82,241	\$14,944
Prepaid Expenses	\$0	\$0	\$0		\$0
Accounts Receivable	\$1,392	\$0	\$920	\$329	\$0
Intergovernment Receivable	\$84,344	\$0	\$0	\$0	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
Total Assets:	\$249,235	\$129,757	\$3,728	\$82,570	\$14,944
Liabilities:					
Amounts Held As Agent	\$0	\$1,819	\$0	\$0	\$0
Accounts Payable	\$12,646	\$32,416	\$0	\$0	\$0
Deferred Revenue	\$21,271	\$15,205	\$0	\$0	\$0
Wages Payable	\$0	\$0	\$0	\$0	\$0
Total Liabilities:	\$33,918	\$49,440	\$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)	\$754	\$36,305	(\$614)	\$24,571	\$3,329
Current Fund Balance	\$215,317	\$80,318	\$3,728	\$82,570	\$14,944
	-	-	-	-	-