

## **Agenda**

**I. Call to Order / WebEx Log-In**

**<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=mac26d4deb72a5b3936a2acac4b00fb9f>**

**Meeting number (access code): 2487 541 1431**

**Meeting password: cXXsBu3Ya65**

*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. Proposed Transfers**

**V. Adjourn**

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

February 10, 2023

The attached financial reports represent six months (58%) 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 \$341,000 of salary savings. We are proposing a budget transfer of \$76,660 of salary savings to pay for the registered behavioral technicians in our tuition line and some additional unbudgeted special education equipment required by and IEP. If approved these transfers will cut the savings in this category to \$265,000.

**200 Series Benefits** – Benefits are 20% of our budget and are based on the elections of last year's staff. Payroll taxes and benefits are currently running \$19,000 over budget.

**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 \$82,000 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 offset 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 natural gas and heating costs. The winter continues to be on the warm side and can slightly soften our previous month's estimates for natural gas. Overall this category is running \$21,000 over budget due to the unbudgeted Air Quality audit bill passed by the Connecticut General Assembly.

**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. After last month's \$131,000 budget transfer from the town, our budget deficit in this category stands at \$121,000. This is due to needing one additional special education bus, and additional outplaced tuition and the contracting for behavioral technicians to assist with the paraeducator vacancies. If the budget transfer mentioned above in the salaries discussion is approved, the deficit in this category will decrease to \$71,000.

**600 Series Materials and Supplies** – These supplies account for 1.7% of our budget. With the exception of custodial/maintenance supplies, this category directly supports 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. If the budget transfer requested is approved, this category will be on track.

**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.

**WOODBRIAGE BOARD OF EDUCATION  
MONTH SUMMARY REPORT  
FOR THE MONTH ENDED 1-31-2023**

<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	429,407	87,419	341,987
200	TOTAL BENEFITS	3,314,806	1,387,250	1,406,631	(19,381)
300	TOTAL PROFESS. SERVICES	491,825	327,256	409,032	(81,777)
400	TOTAL PROPERTY SERVICES	659,962	298,226	319,340	(21,114)
500	OTHER SERVICES	1,358,047	127,600	248,620	(121,020)
600	SUPPLIES & MATERIALS	293,769	119,564	123,782	(4,218)
700	TOTAL PROPERTY SERVICES	44,500	24,701	30,901	(6,201)
800	TOTAL DUES, FEES, MISC.	50,060	29,092	30,667	(1,575)
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>2,743,094</b>	<b>2,656,392</b>	<b>86,702</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	27,891	34,000	(6,109)
510	TRANSPORTATION	230,377	51,083	30,000	21,083
560	TUITION SPECIAL ED	160,814	(203,488)	28,800	(232,288)
<b>SPECIAL EDUCATION CARVEOUT</b>		<b>429,641</b>	<b>(124,514)</b>	<b>92,800</b>	<b>(217,314)</b>

<b>SUMMARY</b>	
<b>Special Ed Surplus / (Deficit)</b>	<b>(217,314)</b>
<b>Under / (Over) Spending in OTHER programs</b>	<b>304,016</b>
<b>Total Surplus / (Deficit) Projected</b>	<b>86,702</b>

**WOODBRIIDGE BOARD OF EDUCATION**  
**MONTHLY DETAIL BY OBJECT**  
**FOR THE MONTH ENDED January 31, 2023**

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	797,216		492,759	294,907	9,550		9,550
120	Teachers - Regular	5,583,680		2,837,385	2,687,716	58,579		58,579
120	Teachers - Special Education	1,071,004		455,401	531,943	83,660		83,660
1201	Psychologist	209,977		108,175	97,501	4,301		4,301
1203	Social Worker	65,971		29,227	27,164	9,580		9,580
<b>Sub-Total Certified Salaries</b>		<b>7,727,848</b>	<b>0</b>	<b>3,922,947</b>	<b>3,639,232</b>	<b>165,669</b>	<b>-</b>	<b>165,669</b>
1303	Custodians	456,389		285,351	142,219	28,819	28,819	-
140	Nurses	152,026		78,375	82,882	(9,231)	-	(9,231)
150	Secretaries, Clerical	384,086		234,347	131,175	18,564	8,000	10,564
160	Paraprofessionals	350,516		154,665	129,655	66,197		66,197
1601	Special Education Paraprofess.	950,341		408,019	367,159	175,163	42,000	133,163
170/10	Salaries OT / PT	57,276		54,045	54,045	(50,814)	(6,500)	(44,314)
190	IT Manager	77,250		50,510	26,740	(0)	(0)	-
190	Salaries, Miscellaneous	51,000		15,961	-	35,039	15,100	19,939
<b>Sub-Total Non-Certified Salaries</b>		<b>2,478,884</b>	<b>0</b>	<b>1,281,272</b>	<b>933,875</b>	<b>263,737</b>	<b>87,419</b>	<b>176,318</b>
<b>TOTAL SALARIES</b>		<b>10,206,732</b>	<b>0</b>	<b>5,204,219</b>	<b>4,573,107</b>	<b>429,407</b>	<b>87,419</b>	<b>341,987</b>
220	FICA	272,252		156,914	-	115,338	125,000	(9,662)
230	CMERS	349,285		156,361	-	192,924	265,000	(72,076)
270	Medical Insurance	2,632,219		1,585,287	-	1,046,932	1,000,000	46,932
280	Life Insurance	31,550		14,065	-	17,485	14,131	3,354
2902	Other Employee Benefits	29,500		12,480	2,448	14,572	2,500	12,072
<b>TOTAL BENEFITS</b>		<b>3,314,806</b>	<b>0</b>	<b>1,925,108</b>	<b>2,448</b>	<b>1,387,250</b>	<b>1,406,631</b>	<b>(19,381.5)</b>
320	Professional Development	40,925		7,745	7,406	25,775	25,775	-
330	Legal Fees	87,000		19,979	61	66,960	56,960	10,000
340	Software Support	24,450		8,296	2,856	13,298	13,298	-
350	Substitutes	75,000		67,108	-	7,892	81,000	(73,108)
390/01	Consultant Services	38,450		10,019	540	27,891	34,000	(6,109)
3902	Financial Audit	26,000		-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000		32,697	7,863	159,441	165,000	(5,559)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>491,825</b>	<b>0</b>	<b>145,844</b>	<b>18,725</b>	<b>327,256</b>	<b>409,032</b>	<b>(81,777)</b>
410/01	Utilities - Electric and Water	218,500		72,824	-	145,676	110,000	35,676
420	Heating	100,000		16,388	-	83,612	83,612	-
430	Repairs and Maintenance	63,400		23,048	21,056	19,296	35,000	(15,704)
450	Leases and Rentals	95,582		54,708	709	40,165	46,251	(6,086)
4501	Building Improvements	-		-	-	-	-	-
490	Other Purchased Services	26,000		13,881	6,258	5,862	5,862	-
4901	Service Contracts	156,480		65,700	87,165	3,615	38,615	(35,000)
<b>TOTAL PROPERTY SERVICES</b>		<b>659,962</b>	<b>0</b>	<b>246,548</b>	<b>115,188</b>	<b>298,226</b>	<b>319,340</b>	<b>(21,114)</b>
510	Pupil Transportation-Regular	424,556		288,639	-	135,917	135,917	-
510	Pupil Transportation-Spec. Educ.	230,377	116,000	166,535	128,759	51,083	30,000	21,083
520	Insurance-General Liability	125,109		88,642	32,043	4,424	-	4,424
5201	Worker's Compensation	221,776		108,247	108,613	4,916	-	4,916
530	Telephone Services	17,375		5,023	-	12,352	13,852	(1,500)
535	Internet	27,500		19,122	-	8,378	6,318	2,060
537	Postage	4,450		1,644	1,073	1,733	1,733	-
540	Advertising	1,000		-	-	1,000	-	1,000
550	Interns	125,000		30,000	-	95,000	32,000	63,000
560	Tuition - Wintergreen	6,000		-	-	6,000	-	6,000
560	Tuition - Out of District	160,814	15,000	110,481	268,821	(203,488)	28,800	(232,288)
590	Other Purchased Services	14,090		3,655	150	10,285		10,285
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,358,047</b>	<b>131,000</b>	<b>821,988</b>	<b>539,460</b>	<b>127,600</b>	<b>248,620</b>	<b>(121,020)</b>
610	Instructional Supplies	95,596		41,332	25,383	28,881	28,881	-
620	Computer Software	75,793		23,239	355	52,199	52,199	-
625	Supplies Nurses	3,500		-	1,043	2,457	2,457	-
630	Supplies Custodial	52,000		23,485	15,465	13,050	13,050	-

**WOODBIDGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED January 31, 2023**

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
635	Supplies Office	13,700		731	396	12,572	12,572	-
640	Books and Audio Visual	8,000		989	6,538	473	473	-
645	Subscriptions	23,180		5,977	3,315	13,888	13,888	-
650	Testing	17,000		10,234	6,505	261	261	-
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>0</b>	<b>110,660</b>	<b>63,545</b>	<b>119,564</b>	<b>123,782</b>	<b>(4,218)</b>
730	Equipment - Office	-				-	-	-
732	Computer Hardware	30,000		-	4,445	25,555	25,555	-
735	Equipment - Teaching	4,500		2,108	8,593	(6,201)	-	(6,201)
740	Equipment - Building	5,000		-	-	5,000	5,000	-
745	Furniture	5,000		4,170	484	346	346	-
<b>TOTAL PROPERTY</b>		<b>44,500</b>	<b>0</b>	<b>6,278</b>	<b>13,521</b>	<b>24,701</b>	<b>30,901</b>	<b>(6,201)</b>
810	Dues and Fees	25,060		16,963	621	7,476	7,476	-
825	Unemployment	-				-	-	-
900	Other Fees	25,000		3,384	-	21,616	23,191	(1,575)
<b>TOTAL DUES AND FEES</b>		<b>50,060</b>	<b>0</b>	<b>20,347</b>	<b>621</b>	<b>29,092</b>	<b>30,667</b>	<b>(1,575)</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>131,000</b>	<b>8,480,992</b>	<b>5,326,615</b>	<b>2,743,094</b>	<b>2,656,392</b>	<b>86,702</b>

**WOODBRIIDGE BOARD OF EDUCATION  
SPECIAL REVENUE PROGRAMS  
FINANCIAL REPORT FOR THE MONTH ENDED 1-31-2023**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
<b>Revenues:</b>					
Charges for services	\$42,845	\$202,993	\$9,687	\$85,593	\$0
Intergovernmental	\$156,359	\$0	\$0	\$0	
Donations	\$0	\$0	\$0	\$1,707	\$3,329
Other income	\$0	\$0	\$0	\$0	
Additions	\$0	\$0	\$0	\$0	
<b>Total Revenues:</b>	<b>\$199,204</b>	<b>\$202,993</b>	<b>\$9,687</b>	<b>\$87,301</b>	<b>\$3,329</b>
<b>Expenditures:</b>					
Wages, FICA, MERF	\$82,540	\$127,638	\$0	\$54,574	
Medical Insurance	\$0	\$0	\$0	\$0	
Cost of food sold	\$82,061	\$0	\$0	\$0	
Equipment	\$0	\$0	\$0	\$0	
Repairs	\$12,157	\$0	\$0	\$0	
Other Expenses	\$7,985	\$29,160	\$8,235	\$7,479	
<b>Total Expenditures:</b>	<b>\$184,742</b>	<b>\$156,798</b>	<b>\$8,235</b>	<b>\$62,053</b>	<b>\$0</b>
<b>Year to Date Net Income / (Loss):</b>	<b>\$14,462</b>	<b>\$46,195</b>	<b>\$1,452</b>	<b>\$25,248</b>	<b>\$3,329</b>
BOE Year to Date Cost of Health Insurance	\$7,255				
	<b>Café</b>	<b>Extended Day</b>	<b>Field Trips</b>	<b>Expendable Trust</b>	<b>Activity Fund</b>
<b>Assets:</b>					
Cash	\$173,288	\$127,576	\$3,727	\$83,243	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$816	\$0	\$0	\$329	\$0
Intergovernment Receivable	\$82,559	\$0	\$2,067	\$0	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
<b>Total Assets:</b>	<b>\$262,602</b>	<b>\$127,576</b>	<b>\$5,794</b>	<b>\$83,572</b>	<b>\$14,944</b>
<b>Liabilities:</b>					
Amounts Held As Agent	\$0	\$1,064	\$0	\$325	\$0
Accounts Payable	\$0	\$22,909	\$0	\$0	\$0
Deferred Revenue	\$29,725	\$13,395	\$0	\$0	\$0
Wages Payable	\$3,852	\$0	\$0	\$0	\$0
<b>Total Liabilities:</b>	<b>\$33,577</b>	<b>\$37,368</b>	<b>\$0</b>	<b>\$325</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)	\$14,462	\$46,195	\$1,452	\$25,248	\$3,329
<b>Current Fund Balance</b>	<b>\$229,025</b>	<b>\$90,208</b>	<b>\$5,794</b>	<b>\$83,247</b>	<b>\$14,944</b>
	-	-	-	-	-
	<b>Café</b>	<b>Extended Day</b>	<b>Field Trips</b>	<b>Expendable Trust</b>	<b>Activity Fund</b>
Current Fund Balance	\$229,025	\$90,208	N/A	N/A	N/A
Baseline - Minimum Fund Balance (30 days)	\$21,788	\$37,731	N/A	N/A	N/A
Operating Reserve Fund Balance (90 days)	\$65,364	\$113,194	N/A	N/A	N/A
# of Days Expenses in Fund Balance	315	72	N/A	N/A	N/A
Fund Balance Excess	\$163,661	(\$22,986)	N/A	N/A	N/A

**PROPOSED BUDGET TRANSFERS AS OF JANUARY 31, 2023**

**INCREASE:**

1303-67350	Equipment	\$	6,660	Toward the purchase of two Rifton chairs for adaptable seating required by IEP
1303-64901	Service Contracts	\$	70,000	Two registered behavioral technicians

**DECREASE:**

1303-61601	Non-Certified Salaries	\$	(76,660)	use salary savings from vaccant positions to fund RBT's and Rifton chairs
<b>Total Budget Change</b>		\$	-	