

Agenda

I.

Call to Order / WebEx Log-in

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m505404a95b969bf8793fae7665c8c650>

**Meeting number (access code): 2488 742 4623
Meeting password: mRYMEZCP528**

Due to today's weather forecast, this meeting will be conducted as a FULLY REMOTE Meeting. Everyone may attend electronically via WebEx with the link provided above.

II.

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. **Adjourn**

Woodbridge Public School's 2022-2023 Budget Narrative

March 3, 2023

The attached financial reports represent six months (67%) 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 \$303,000 of salary savings.

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 very close to budget, currently running \$1,000 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 \$90,000 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 and the unbudgeted purchase of two additional software modules for our Munis ERP. 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 \$17,000 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 \$124,000. This is due to needing one additional special education bus, and additional outplaced tuition, the need to contract out numerous student evaluations due to staffing levels in the department and the contracting for behavioral technicians to assist with the paraeducator vacancies.

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. This category is currently \$5000 over budget due to the unbudgeted purchase of various security related supplies.

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. We are projecting a \$14,000 surplus in this category.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 2-28-2023**

								(OVER)
OBJECT	DESCRIPTION	ADOPTED BUDGET	TRANSFERS TO DATE	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	UNDER YEAR END
100	TOTAL SALARIES	10,206,732	(76,660)	5,964,466	3,807,535	358,071	54,746	303,325
200	TOTAL BENEFITS	3,314,806	-	2,265,663	1,395	1,047,748	1,048,705	(957)
300	TOTAL PROFESS. SERVICES	491,825	-	167,058	20,777	303,990	394,346	(90,356)
400	TOTAL PROPERTY SERVICES	659,962	70,000	322,443	124,511	283,008	299,700	(16,692)
500	OTHER SERVICES	1,358,047	131,000	849,208	509,722	130,117	253,830	(123,713)
600	SUPPLIES & MATERIALS	293,769	-	135,362	55,285	103,122	108,097	(4,975)
700	TOTAL PROPERTY SERVICES	44,500	6,660	7,399	18,770	24,990	24,532	459
800	TOTAL DUES, FEES, MISC.	50,060	-	20,347	8,679	21,034	6,691	14,343
TOTAL ADOPTED BUDGET		16,419,701	131,000	9,731,946	4,546,674	2,272,081	2,190,647	81,434

								(OVER)
OBJECT	DESCRIPTION	ADOPTED BUDGET	TRANSFERS TO DATE	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	UNDER YEAR END
390	OT/PT SERVICES/CONSULTING	38,450	-	10,079	480	27,891	34,000	(6,109)
510	TRANSPORTATION	230,377	116,000	170,143	125,759	50,475	30,000	20,475
560	TUITION SPECIAL ED	160,814	15,000	131,671	241,131	(196,988)	28,800	(225,788)
SPECIAL EDUCATION CARVEOUT		429,641	131,000	311,893	367,370	(118,622)	92,800	(211,422)

SUMMARY	
Special Ed Surplus / (Deficit)	(211,422)
Under / (Over) Spending in OTHER programs	292,856
Total Surplus / (Deficit) Projected	81,434

WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED February 28, 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		559,957	227,709	9,550		9,550
120	Teachers - Regular	5,583,680		3,279,568	2,254,508	49,603		49,603
120	Teachers - Special Education	1,071,004		524,288	472,981	73,734		73,734
1201	Psychologist	209,977		121,412	68,641	19,924		19,924
1203	Social Worker	65,971		33,406	22,985	9,580		9,580
Sub-Total Certified Salaries		7,727,848	0	4,518,633	3,046,824	162,391	-	162,391
1303	Custodians	456,389		318,148	110,695	27,546	27,546	-
140	Nurses	152,026		93,137	68,120	(9,231)	-	(9,231)
150	Secretaries, Clerical	384,086		264,417	102,136	17,533	7,200	10,333
160	Paraprofessionals	350,516		178,583	106,691	65,242		65,242
1601	Special Education Paraprofess.	950,341	(76,660)	454,049	306,540	113,092	12,000	101,092
170/10	Salaries OT / PT	57,276		62,360	45,730	(50,814)	(6,500)	(44,314)
190	IT Manager	77,250		56,452	20,798	(0)		(0)
190	Salaries, Miscellaneous	51,000		18,688	-	32,313	14,500	17,813
Sub-Total Non-Certified Salaries		2,478,884	(76,660)	1,445,833	760,711	195,680	54,746	140,934
TOTAL SALARIES		10,206,732	(76,660)	5,964,466	3,807,535	358,071	54,746	303,325
220	FICA	272,252		167,178	-	105,074	135,074	(30,000)
230	CMERS	349,285		245,236	-	104,049	129,000	(24,951)
270	Medical Insurance	2,632,219		1,823,287	-	808,932	768,000	40,932
280	Life Insurance	31,550		16,428	-	15,122	14,131	991
2902	Other Employee Benefits	29,500		13,533	1,395	14,572	2,500	12,072
TOTAL BENEFITS		3,314,806	0	2,265,663	1,395	1,047,748	1,048,705	(957)
320	Professional Development	40,925		7,951	8,988	23,986	23,986	-
330	Legal Fees	87,000		20,772	-	66,228	56,228	10,000
340	Software Support	24,450		8,296	5,621	10,533	19,133	(8,600)
350	Substitutes	75,000		85,087	-	(10,087)	63,000	(73,087)
390/01	Consultant Services	38,450		10,079	480	27,891	34,000	(6,109)
3902	Financial Audit	26,000		-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000		34,872	5,687	159,441	165,000	(5,559)
TOTAL PROFESSIONAL SERVICES		491,825	0	167,058	20,777	303,990	394,346	(90,356)
410/01	Utilities - Electric and Water	218,500		92,270	-	126,230	100,000	26,230
420	Heating	100,000		24,055	-	75,945	75,945	-
430	Repairs and Maintenance	63,400		32,993	14,796	15,612	30,000	(14,388)
450	Leases and Rentals	95,582		79,050	709	15,823	22,893	(7,069)
4501	Building Improvements	-		-	-	-	-	-
490	Other Purchased Services	26,000		13,881	6,258	5,862	5,862	-
4901	Service Contracts	156,480	70,000	80,196	102,749	43,535	65,000	(21,465)
TOTAL PROPERTY SERVICES		659,962	70,000	322,443	124,511	283,008	299,700	(16,692)
510	Pupil Transportation-Regular	424,556		288,639		135,917	135,917	-
510	Pupil Transportation-Spec. Educ.	230,377	116,000	170,143	125,759	50,475	30,000	20,475
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		6,869	-	10,506	12,006	(1,500)
535	Internet	27,500		19,122	-	8,378	6,318	2,060
537	Postage	4,450		1,748	975	1,727	1,727	-
540	Advertising	1,000		-	-	1,000	-	1,000
550	Interns	125,000		30,000	-	95,000	25,300	69,700
560	Tuition - Wintergreen	6,000		-	-	6,000	-	6,000
560	Tuition - Out of District	160,814	15,000	131,671	241,131	(196,988)	28,800	(225,788)
590	Other Purchased Services	14,090		4,127	1,200	8,763	13,763	(5,000)
TOTAL OTHER PURCH SERVICES		1,358,047	131,000	849,208	509,722	130,117	253,830	(123,713)
610	Instructional Supplies	95,596		53,498	21,979	20,119	20,119	-
620	Computer Software	75,793		23,239	355	52,199	52,199	-
625	Supplies Nurses	3,500		1,049	1,043	1,408	1,408	-
630	Supplies Custodial	52,000		24,007	15,146	12,847	12,847	-

**WOODBIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED February 28, 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		851	1,346	11,503	11,503	-
640	Books and Audio Visual	8,000		4,686	2,799	515	515	-
645	Subscriptions	23,180		10,063	3,610	9,507	9,507	-
650	Testing	17,000		10,350	6,785	(136)		(136)
690	Misc. Supplies - DW Security	5,000		7,619	2,221	(4,839)	-	(4,839)
TOTAL SUPPLIES & MATERIALS		293,769	0	135,362	55,285	103,122	108,097	(4,975)
730	Equipment - Office	-				-	-	-
732	Computer Hardware	30,000		-	10,815	19,185	19,185	-
735	Equipment - Teaching	4,500	6,660	2,746	7,956	459	-	459
740	Equipment - Building	5,000		-	-	5,000	5,000	-
745	Furniture	5,000		4,654	-	346	346	-
TOTAL PROPERTY		44,500	6,660	7,399	18,770	24,990	24,532	459
810	Dues and Fees	25,060		16,963	1,406	6,691	6,691	-
825	Unemployment	-				-	-	-
900	Other Fees	25,000		3,384	7,273	14,343		14,343
TOTAL DUES AND FEES		50,060	0	20,347	8,679	21,034	6,691	14,343
TOTAL ADOPTED BUDGET		16,419,701	131,000	9,731,946	4,546,674	2,272,081	2,190,647	81,434

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 2-28-2023**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$63,952	\$242,821	\$0	\$85,593	\$0
Intergovernmental	\$185,710	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$1,707	\$3,329
Other income	\$0	\$0	\$0	\$0	\$0
Additions	\$0	\$0	\$12,821	\$0	\$0
Total Revenues:	\$249,663	\$242,821	\$12,821	\$87,301	\$3,329
Expenditures:					
Wages, FICA, MERF	\$98,167	\$152,331	\$0	\$54,574	\$0
Medical Insurance	\$0	\$0	\$0	\$0	\$0
Cost of food sold	\$99,164	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Repairs	\$12,157	\$0	\$0	\$0	\$0
Other Expenses	\$3,768	\$34,430	\$11,627	\$7,479	\$0
Total Expenditures:	\$213,256	\$186,761	\$11,627	\$62,053	\$0
Year to Date Net Income / (Loss):	\$36,407	\$56,060	\$1,193	\$25,248	\$3,329
BOE Year to Date Cost of Health Insurance	\$8,291				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$231,280	\$166,485	\$6,859	\$83,243	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$498	\$0	\$0	\$329	\$0
Intergovernment Receivable	\$49,291	\$0	\$2,067	\$0	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
Total Assets:	\$287,008	\$166,485	\$8,926	\$83,572	\$14,944
Liabilities:					
Amounts Held As Agent	\$0	\$2,525	\$0	\$325	\$0
Accounts Payable	\$0	\$52,872	\$3,391	\$0	\$0
Deferred Revenue	\$28,333	\$11,015	\$0	\$0	\$0
Wages Payable	\$7,705	\$0	\$0	\$0	\$0
Total Liabilities:	\$36,037	\$66,412	\$3,391	\$325	\$0
Fund Balance:					
Prior Year Ending Fund Balance	\$214,563	\$44,013	\$4,342	\$57,999	\$11,615
Year to Date Income / (Loss)	\$36,407	\$56,060	\$1,193	\$25,248	\$3,329
Current Fund Balance	\$250,970	\$100,073	\$5,535	\$83,247	\$14,944
	\$0	\$0	\$0	\$0	\$0
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Current Fund Balance	\$250,970	\$100,073	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	346	80	N/A	N/A	N/A
Fund Balance Excess	\$185,606	-\$13,121	N/A	N/A	N/A