

## **Agenda**

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

**<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=mbabb7601aca474e0d16e8b5cc796bbdc>**

**Meeting number (access code): 2485 336 9996**

**Meeting password: MtbP9itYu63**

***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 or 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. 2023/24 PreK Tuition Rate

**IV. Adjourn**

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

April 7, 2023

The attached financial reports represent six months (75%) 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 \$340,000 of salary savings. This grew from last month's projections as we had a teacher resign and the encumbrance for their future wages has been taken down.

**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 tracking a \$19,000 savings some of which is also due to the recent teacher resignation.

**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 a \$78,000 overage in this category due to 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.

**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 was mostly on the warmer side and we can slightly soften our previous estimates for natural gas. Overall this category is running \$12,000 over budget due to our estimate of \$45,000 to be encumbered this year for a 'uniform inspection and evaluation of the heating, ventilation and air conditioning system,' required by changes to GS 10-220(d) which needs to be completed by January 1, 2024 and every 5 years thereafter.

**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. As we have not yet received our Excess Cost funds from the Town, this category is running \$198,000 over budget. 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. Once the Excess Cost funds are received, we will still be about \$30,000 over budget in this category.

**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 3-31-2023**

OBJECT	DESCRIPTION	ADOPTED BUDGET	TRANSFERS TO DATE	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
100	TOTAL SALARIES	10,206,732	(76,660)	6,722,020	2,894,004	514,048	174,292	339,756
200	TOTAL BENEFITS	3,314,806	-	2,742,100	1,655	571,051	551,498	19,553
300	TOTAL PROFESS. SERVICES	491,825	-	207,953	10,042	273,830	352,196	(78,366)
400	TOTAL PROPERTY SERVICES	659,962	70,000	438,069	76,993	214,900	226,862	(11,962)
500	OTHER SERVICES	1,358,047	131,000	1,307,815	213,680	(32,449)	165,310	(197,758)
600	SUPPLIES & MATERIALS	293,769	-	167,995	40,634	85,140	90,625	(5,485)
700	TOTAL PROPERTY SERVICES	44,500	6,660	13,906	19,350	17,905	17,969	(65)
800	TOTAL DUES, FEES, MISC.	50,060	-	30,051	1,218	18,791	4,448	14,343
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>131,000</b>	<b>11,629,908</b>	<b>3,257,577</b>	<b>1,663,217</b>	<b>1,583,201</b>	<b>80,016</b>

OBJECT	DESCRIPTION	ADOPTED BUDGET	TRANSFERS TO DATE	EXPENDED TO DATE	ENCUMBERED TO DATE	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
390	OT/PT SERVICES/CONSULTING	38,450	-	25,833	886	11,731	-	11,731
510	TRANSPORTATION	230,377	116,000	203,932	93,058	49,387	16,500	32,887
560	TUITION SPECIAL ED	160,814	15,000	259,155	118,847	(202,188)	17,500	(219,688)
<b>SPECIAL EDUCATION CARVEOUT</b>		<b>429,641</b>	<b>131,000</b>	<b>488,920</b>	<b>212,791</b>	<b>(141,070)</b>	<b>34,000</b>	<b>(175,070)</b>

SUMMARY	
Special Ed Surplus / (Deficit)	(175,070)
Under / (Over) Spending in OTHER programs	255,086
<b>Total Surplus / (Deficit) Projected</b>	<b>80,016</b>

**WOODBRIIDGE BOARD OF EDUCATION  
MONTHLY DETAIL BY OBJECT  
FOR THE MONTH ENDED March 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		623,282	164,384	9,550		9,550
120	Teachers - Regular	5,583,680		3,714,673	1,821,300	47,707	5,000	42,707
120	Teachers - Special Education	1,071,004		593,176	242,194	235,634	130,775	104,859
1201	Psychologist	209,977		131,245	58,809	19,924		19,924
1203	Social Worker	65,971		37,585	18,806	9,580		9,580
<b>Sub-Total Certified Salaries</b>		<b>7,727,848</b>	<b>0</b>	<b>5,099,961</b>	<b>2,305,493</b>	<b>322,395</b>	<b>135,775.36</b>	<b>186,619</b>
1303	Custodians	456,389		351,089	78,910	26,390	26,390	-
140	Nurses	152,026		106,672	54,585	(9,231)	-	(9,231)
150	Secretaries, Clerical	384,086		294,421	73,097	16,568	2,695	13,873
160	Paraprofessionals	350,516		201,161	83,728	65,627		65,627
1601	Special Education Paraprofess.	950,341	(76,660)	514,527	245,920	113,234	1,432	111,802
170/10	Salaries OT / PT	57,276		70,674	37,416	(50,814)	(6,500)	(44,314)
190	IT Manager	77,250		62,394	14,856	(0.00)		(0)
190	Salaries, Miscellaneous	51,000		21,120	-	29,880	14,500	15,380
<b>Sub-Total Non-Certified Salaries</b>		<b>2,478,884</b>	<b>(76,660)</b>	<b>1,622,059</b>	<b>588,512</b>	<b>191,653</b>	<b>38,517</b>	<b>153,136</b>
<b>TOTAL SALARIES</b>		<b>10,206,732</b>	<b>(76,660)</b>	<b>6,722,020</b>	<b>2,894,004</b>	<b>514,048</b>	<b>174,292</b>	<b>339,756</b>
220	FICA	272,252		198,495		73,757	94,000	(20,243)
230	CMERS	349,285		309,308		39,977	105,000	(65,023)
270	Medical Insurance	2,632,219		2,198,198		434,021	347,500	86,521
280	Life Insurance	31,550		21,426		10,124	4,998	5,126
2902	Other Employee Benefits	29,500		14,673	1,655	13,172		13,172
<b>TOTAL BENEFITS</b>		<b>3,314,806</b>	<b>0</b>	<b>2,742,100</b>	<b>1,655</b>	<b>571,051</b>	<b>551,498</b>	<b>19,553</b>
320	Professional Development	40,925		11,821	4,902	24,202	24,202	-
330	Legal Fees	87,000		21,138	-	65,862	65,862	-
340	Software Support	24,450		11,061	2,856	10,533	19,133	(8,600)
350	Substitutes	75,000		99,730	-	(24,730)	45,000	(69,730)
390/01	Consultant Services	38,450		25,833	886	11,731		11,731
3902	Financial Audit	26,000		-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000		38,368	1,398	160,233	165,000	(4,767)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>491,825</b>	<b>0</b>	<b>207,953</b>	<b>10,042</b>	<b>273,830</b>	<b>352,196</b>	<b>(78,366)</b>
410/01	Utilities - Electric and Water	218,500		103,332		115,168	95,000	20,168
420	Heating	100,000		61,993		38,007	38,007	-
430	Repairs and Maintenance	63,400		47,267	9,776	6,357	19,357	(13,000)
450	Leases and Rentals	95,582		88,363	709	6,511	23,636	(17,125)
4501	Building Improvements	-		-	-	-	-	-
490	Other Purchased Services	26,000		13,881	6,258	5,862	5,862	-
4901	Service Contracts	156,480	70,000	123,234	60,251	42,995	45,000	(2,005)
<b>TOTAL PROPERTY SERVICES</b>		<b>659,962</b>	<b>70,000</b>	<b>438,069</b>	<b>76,993</b>	<b>214,900</b>	<b>226,862</b>	<b>(11,962)</b>
510	Pupil Transportation-Regular	424,556		408,097		16,459	85,595	(69,136)
510	Pupil Transportation-Spec. Educ.	230,377	116,000	203,932	93,058	49,387	16,500	32,887
520	Insurance-General Liability	125,109		125,985	-	(876)	-	(876)
5201	Worker's Compensation	221,776		217,216		4,560	-	4,560
530	Telephone Services	17,375		9,428	-	7,947	9,447	(1,500)
535	Internet	27,500		19,122		8,378	4,212	4,166
537	Postage	4,450		3,514	575	360	360	-
540	Advertising	1,000		-	-	1,000	-	1,000
550	Interns	125,000		54,872		70,128	25,300	44,828
560	Tuition - Wintergreen	6,000		-		6,000	-	6,000
560	Tuition - Out of District	160,814	15,000	259,155	118,847	(202,188)	17,500	(219,688)

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

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
590	Other Purchased Services	14,090		6,494	1,200	6,396	6,396	-
<b>TOTAL OTHER PURCH SERVICES</b>		<b>1,358,047</b>	<b>131,000</b>	<b>1,307,815</b>	<b>213,680</b>	<b>(32,449)</b>	<b>165,310</b>	<b>(197,758)</b>
610	Instructional Supplies	95,596		74,083	13,648	7,865	7,865	-
620	Computer Software	75,793		23,627	-	52,166	52,166	-
625	Supplies Nurses	3,500		2,046	589	865	865	-
630	Supplies Custodial	52,000		32,781	9,313	9,906	9,906	-
635	Supplies Office	13,700		2,631	1,025	10,044	10,044	-
640	Books and Audio Visual	8,000		4,686	2,799	515	515	-
645	Subscriptions	23,180		10,093	3,824	9,263	9,263	-
650	Testing	17,000		10,430	7,215	(646)		(646)
690	Misc. Supplies - DW Security	5,000		7,619	2,221	(4,839)	-	(4,839)
<b>TOTAL SUPPLIES &amp; MATERIALS</b>		<b>293,769</b>	<b>0</b>	<b>167,995</b>	<b>40,634</b>	<b>85,140</b>	<b>90,625</b>	<b>(5,485)</b>
730	Equipment - Office	-				-	-	-
732	Computer Hardware	30,000		6,506	10,871	12,623	12,623	-
735	Equipment - Teaching	4,500	6,660	2,746	8,063	352	-	352
740	Equipment - Building	5,000		-	417	4,584	5,000	(417)
745	Furniture	5,000		4,654	-	346	346	-
<b>TOTAL PROPERTY</b>		<b>44,500</b>	<b>6,660</b>	<b>13,906</b>	<b>19,350</b>	<b>17,905</b>	<b>17,969</b>	<b>(65)</b>
810	Dues and Fees	25,060		19,394	1,218	4,448	4,448	-
825	Unemployment	-				-	-	-
900	Other Fees	25,000		10,657		14,343		14,343
<b>TOTAL DUES AND FEES</b>		<b>50,060</b>	<b>0</b>	<b>30,051</b>	<b>1,218</b>	<b>18,791</b>	<b>4,448</b>	<b>14,343</b>
<b>TOTAL ADOPTED BUDGET</b>		<b>16,419,701</b>	<b>131,000</b>	<b>11,629,908</b>	<b>3,257,577</b>	<b>1,663,217</b>	<b>1,583,201</b>	<b>80,016</b>

**WOODBRIAGE BOARD OF EDUCATION  
SPECIAL REVENUE PROGRAMS  
FINANCIAL REPORT FOR THE MONTH ENDED 3-31-2023**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
<b>Revenues:</b>					
Charges for services	\$73,881	\$281,351	\$0	\$87,755	\$0
Intergovernmental	\$227,391	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$0	\$3,329
Other income	\$0	\$0	\$0	\$0	\$0
Additions	\$0	\$0	\$16,273	\$0	\$0
<b>Total Revenues:</b>	<b>\$301,272</b>	<b>\$281,351</b>	<b>\$16,273</b>	<b>\$87,755</b>	<b>\$3,329</b>
<b>Expenditures:</b>					
Wages, FICA, MERF	\$113,997	\$175,543	\$0	\$54,574	\$0
Medical Insurance	\$0	\$0	\$0	\$0	\$0
Cost of food sold	\$116,076	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Repairs	\$12,157	\$0	\$0	\$0	\$0
Other Expenses	\$4,844	\$48,934	\$18,719	\$7,479	\$0
<b>Total Expenditures:</b>	<b>\$247,073</b>	<b>\$224,477</b>	<b>\$18,719</b>	<b>\$62,053</b>	<b>\$0</b>
<b>Year to Date Net Income / (Loss):</b>	<b>\$54,199</b>	<b>\$56,874</b>	<b>(\$2,446)</b>	<b>\$25,703</b>	<b>\$3,329</b>
BOE Year to Date Cost of Health Insurance	\$9,327				
	<b>Café</b>	<b>Extended Day</b>	<b>Field Trips</b>	<b>Expendable Trust</b>	<b>Activity Fund</b>
<b>Assets:</b>					
Cash	\$208,990	\$148,592	\$1,465	\$83,373	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$1,159	\$0	\$0	\$329	\$0
Intergovernment Receivable	\$90,971	\$0	\$431	\$0	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
<b>Total Assets:</b>	<b>\$307,060</b>	<b>\$148,592</b>	<b>\$1,896</b>	<b>\$83,702</b>	<b>\$14,944</b>
<b>Liabilities:</b>					
Amounts Held As Agent	\$0	\$0	\$0	\$0	\$0
Accounts Payable	\$0	\$431	\$0	\$0	\$0
Deferred Revenue	\$26,741	\$14,710	\$0	\$0	\$0
Wages Payable	\$11,557	\$32,564	\$0	\$0	\$0
<b>Total Liabilities:</b>	<b>\$38,297</b>	<b>\$47,705</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)	\$54,199	\$56,874	(\$2,446)	\$25,703	\$3,329
<b>Current Fund Balance</b>	<b>\$268,762</b>	<b>\$100,887</b>	<b>\$1,896</b>	<b>\$83,702</b>	<b>\$14,944</b>
	-	-	(0)	-	(0)
	<b>Café</b>	<b>Extended Day</b>	<b>Field Trips</b>	<b>Expendable Trust</b>	<b>Activity Fund</b>
# of Days Expenses in Fund Balance	370	80	N/A	N/A	N/A
Fund Balance Excess	\$203,398	(\$12,307)	N/A	N/A	N/A