

Agenda

I. Call to Order / Web Ex Log-in Info

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m70c8252dd7e51a762104a7df9c69014a>

Meeting Number (access code): 2488 996 5841

Meeting Password: Dj8EvehJp28

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. Public Comments may be submitted electronically to mdegennaro@woodbridgeps.org*

III. Items for Discussion

- A. Budget Narrative Report
- B. Budget Summary Report
- C. Budget Detail Report
- D. Combining Financial Statements

IV. 2022/23 Budget Surplus Update

V. Van Zelm Air Quality Audit

VI. Bid for HVAC Maintenance Service Contract

VII. Adjourn

Woodbridge Public School's 2022-2023 Budget Narrative

May 8, 2023

The attached financial reports represent ten months (83%) of the fiscal year.

100 Series Salaries - Salaries represent 62% of the budget. A combination of a new grant, vacancies and turn over where new staff are paid at a lower rate than their predecessors has us currently showing \$358,000 of salary savings. This grew from last month's projections because in light of our new mental health worker grant, we began moving salaries between two grants and the general fund which will reduce expenditures in the Teaching line.

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 \$21,000 savings. Although the overall savings is close to last month's projections, we have fine-tuned our FICA, CMERS and medical insurance estimates, based on projected year end payrolls.

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 \$98,000 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. The estimate grew from past month as we project future substitute costs out at our current rate of usage.

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 is now behind us and our bills have been paid through March. With only one quarter to go, it appears that we will stay within budget for natural gas and see some additional savings in electricity. Based on these projections, this category is projecting \$17,000. This includes our plan to encumber \$40,000 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 \$182,000 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. This projection is about \$16,000 less than last month as we have backed down our outplaced transportation projection that is looking less likely to occur before June 30th.

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 \$2000 over budget due to the unbudgeted purchase of various security related supplies. We reduced the projection slightly from last month as it is unlikely we will use all the office supply funds available.

700 Series Furniture and Equipment - This category represents 3/10 of one percent of the budget and is currently projected to be \$1400 over budget due to the purchase of additional HVAC system motors. They have been difficult to find and it's a good idea to stock up when we can get them.

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 \$12,000 surplus in this category. We backed this projected surplus down a little from last month thinking there may be some year end expenses coming.

**WOODBIDGE BOARD OF EDUCATION
MONTH SUMMARY REPORT
FOR THE MONTH ENDED 4-30-2023**

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)	7,487,377	2,150,102	492,593	134,299	358,295
200	TOTAL BENEFITS	3,314,806	-	2,748,160	1,400	565,246	543,998	21,248
300	TOTAL PROFESS. SERVICES	491,825	-	233,014	45,107	213,704	311,898	(98,194)
400	TOTAL PROPERTY SERVICES	659,962	70,000	462,630	70,949	196,382	178,992	17,390
500	OTHER SERVICES	1,358,047	131,000	1,317,908	208,303	(37,163)	145,171	(182,335)
600	SUPPLIES & MATERIALS	293,769	-	178,137	32,853	82,779	84,556	(1,777)
700	TOTAL PROPERTY SERVICES	44,500	6,660	21,017	18,573	11,570	12,969	(1,399)
800	TOTAL DUES, FEES, MISC.	50,060	-	30,451	3,268	16,341	3,998	12,343
TOTAL ADOPTED BUDGET		16,419,701	131,000	12,478,694	2,530,554	1,541,453	1,415,881	125,572

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	-	26,501	695	11,254	-	11,254
510	TRANSPORTATION	230,377	116,000	204,572	92,871	48,933	-	48,933
560	TUITION SPECIAL ED	160,814	15,000	264,355	113,647	(202,188)	17,500	(219,688)
SPECIAL EDUCATION CARVEOUT		429,641	131,000	495,429	207,213	(142,001)	17,500	(159,501)

SUMMARY	
Special Ed Surplus / (Deficit)	(159,501)
Under / (Over) Spending in OTHER programs	285,073
Total Surplus / (Deficit) Projected	125,572

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 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		692,679	94,987	9,550		9,550
120	Teachers - Regular	5,583,680		4,151,274	1,397,623	34,783	(29,600)	64,383
120	Teachers - Special Education	1,071,004		658,632	177,366	235,006	130,775	104,230
1201	Psychologist	209,977		142,953	47,574	19,449		19,449
1203	Social Worker	65,971		42,097	14,627	9,247		9,247
Sub-Total Certified Salaries		7,727,848	0	5,687,636	1,732,177	308,035	101,175.36	206,860
1303	Custodians	456,389		383,876	47,083	25,430	25,430	-
140	Nurses	152,026		119,555	41,703	(9,231)	-	(9,231)
150	Secretaries, Clerical	384,086		324,358	44,058	15,670	(1,407)	17,077
160	Paraprofessionals	350,516		224,125	61,764	64,627		64,627
1601	Special Education Paraprofess.	950,341	(76,660)	577,388	185,301	110,991		110,991
170/10	Salaries OT / PT	57,276		78,989	29,101	(50,814)	(6,500)	(44,314)
190	IT Manager	77,250		68,337	8,914	(0.00)	7,500	(7,500)
190	Salaries, Miscellaneous	51,000		23,115	-	27,885	8,100	19,785
Sub-Total Non-Certified Salaries		2,478,884	(76,660)	1,799,741	417,925	184,558	33,123	151,435
TOTAL SALARIES		10,206,732	(76,660)	7,487,377	2,150,102	492,593	134,299	358,295
220	FICA	272,252		198,495	-	73,757	60,000	13,757
230	CMERS	349,285		309,308		39,977	62,000	(22,023)
270	Medical Insurance	2,632,219		2,204,257	-	427,962	415,000	12,962
280	Life Insurance	31,550		21,426	-	10,124	4,998	5,126
2902	Other Employee Benefits	29,500		14,673	1,400	13,427	2,000	11,427
TOTAL BENEFITS		3,314,806	0	2,748,160	1,400	565,246	543,998	21,248
320	Professional Development	40,925		15,281	39,772	(14,128)	(9,196)	(4,932)
330	Legal Fees	87,000		26,478	235	60,288	60,288	-
340	Software Support	24,450		11,061	4,182	9,206	17,806	(8,600)
350	Substitutes	75,000		114,033	-	(39,033)	36,000	(75,033)
390/01	Consultant Services	38,450		26,501	695	11,254		11,254
3902	Financial Audit	26,000		-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000		39,660	223	160,117	174,000	(13,883)
TOTAL PROFESSIONAL SERVICES		491,825	0	233,014	45,107	213,704	311,898	(98,194)
410/01	Utilities - Electric and Water	218,500		114,071	-	104,429	58,500	45,929
420	Heating	100,000		64,105		35,895	35,895	-
430	Repairs and Maintenance	63,400		53,002	8,515	1,883	14,883	(13,000)
450	Leases and Rentals	95,582		88,500	709	6,373	23,714	(17,341)
490	Other Purchased Services	26,000		13,743	6,258	6,000	6,000	-
4901	Service Contracts	156,480	70,000	129,210	55,468	41,802	40,000	1,802
TOTAL PROPERTY SERVICES		659,962	70,000	462,630	70,949	196,382	178,992	17,390
510	Pupil Transportation-Regular	424,556		408,097	-	16,459	85,595	(69,136)
510	Pupil Transportation-Spec. Educ.	230,377	116,000	204,572	92,871	48,933		48,933
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		10,786	-	6,589	8,089	(1,500)
535	Internet	27,500		19,122	-	8,378	4,212	4,166
537	Postage	4,450		4,497	575	(623)	-	(623)
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	264,355	113,647	(202,188)	17,500	(219,688)
590	Other Purchased Services	14,090		8,405	1,209	4,476	4,476	-

**WOODBIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 2023**

Object Code	Descriptions	Adopted Budget	Budget Transfers	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
	TOTAL OTHER PURCH SERVICES	1,358,047	131,000	1,317,908	208,303	(37,163)	145,171	(182,335)
610	Instructional Supplies	95,596		75,343	10,583	9,670	9,670	-
620	Computer Software	75,793		23,627	-	52,166	52,166	-
625	Supplies Nurses	3,500		2,046	546	909	909	-
630	Supplies Custodial	52,000		40,778	1,440	9,783	9,783	-
635	Supplies Office	13,700		3,303	2,689	7,708	4,000	3,708
640	Books and Audio Visual	8,000		4,686	2,799	515	515	-
645	Subscriptions	23,180		10,306	5,360	7,513	7,513	-
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)
	TOTAL SUPPLIES & MATERIALS	293,769	0	178,137	32,853	82,779	84,556	(1,777)
730	Equipment - Office	-				-	-	-
732	Computer Hardware	30,000		6,506	10,871	12,623	12,623	-
735	Equipment - Teaching	4,500	6,660	9,441	1,368	352	-	352
740	Equipment - Building	5,000		417	6,335	(1,751)	-	(1,751)
745	Furniture	5,000		4,654	-	346	346	-
	TOTAL PROPERTY	44,500	6,660	21,017	18,573	11,570	12,969	(1,399)
810	Dues and Fees	25,060		19,794	1,268	3,998	3,998	-
825	Unemployment	-				-	-	-
900	Other Fees	25,000		10,657	2,000	12,343	-	12,343
	TOTAL DUES AND FEES	50,060	0	30,451	3,268	16,341	3,998	12,343
	TOTAL ADOPTED BUDGET	16,419,701	131,000	12,478,694	2,530,554	1,541,453	1,415,881	125,572

**WOODBIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 4-30-2023**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$88,567	\$317,431	\$0	\$85,593	
Intergovernmental	\$227,391	\$0	\$0	\$0	
Donations	\$0	\$0	\$0	\$2,162	\$3,329
Other income	\$0	\$0	\$0	\$37	
Additions	\$0	\$0	\$18,536	\$0	
Total Revenues:	\$315,958	\$317,431	\$18,536	\$87,793	\$3,329
Expenditures:					
Wages, FICA, MERF	\$130,752	\$200,330	\$0	\$54,574	
Medical Insurance	\$0	\$0	\$0	\$0	
Cost of food sold	\$130,376	\$0	\$0	\$0	
Equipment	\$0	\$0	\$0	\$0	
Repairs	\$12,157	\$0	\$0	\$0	
Other Expenses	\$8,992	\$54,456	\$19,104	\$8,690	\$2,600
Total Expenditures:	\$282,276	\$254,786	\$19,104	\$63,264	\$2,600
Year to Date Net Income / (Loss):	\$33,683	\$62,644	(\$568)	\$24,529	\$729
BOE Year to Date Cost of Health Insurance	\$10,364				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$213,163	\$173,385	\$1,499	\$83,373	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	
Accounts Receivable	\$1,159	\$0	\$0	\$329	
Intergovernment Receivable	\$69,231	\$0	\$2,275	\$29,115	
Inventory	\$5,939	\$0	\$0	\$0	
Total Assets:	\$289,493	\$173,385	\$3,774	\$112,817	\$14,944
Liabilities:					
Amounts Held As Agent	\$0	\$31,390	\$0	\$0	
Accounts Payable	\$0	\$0	\$0	\$1,174	\$2,600
Deferred Revenue	\$25,838	\$6,464	\$0	\$29,115	
Wages Payable	\$15,409	\$28,874	\$0	\$0	
Total Liabilities:	\$41,247	\$66,728	\$0	\$30,289	\$2,600
Fund Balance:					
Prior Year Ending Fund Balance	\$214,563	\$44,013	\$4,342	\$57,999	\$11,615
Year to Date Income / (Loss)	\$33,683	\$62,644	(\$568)	\$24,529	\$729
Current Fund Balance	\$248,246	\$106,657	\$3,774	\$82,528	\$12,344
	-	0	0	-	0
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
# of Days Expenses in Fund Balance	342	85	N/A	N/A	N/A
Fund Balance Excess	\$182,881	(\$6,536)	N/A	N/A	N/A