

Agenda

I. Call to Order / WebEx Login

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m91dc4f91d98f20fe096b5376392a9908>

**Meeting number (access code): 2499 619 4860
Meeting password: upSqFCmK526**

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
- E. 2023/24 Budget Surplus Update

IV. Service Provider Discussion

- A. FICA Alternative Plan
- B. 403b Administrator
- C. 457 Plan for Employees

V. Adjourn

Woodbridge Public School's 2023-2024 Budget Narrative

May 3, 2024

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

100 Series Salaries - Salaries represent 61% of the budget. Total projected saving in salaries are running at \$66K. This month we moved some additional salaries to the IDEA grant and charged the Cafeteria fund for a portion of the custodian that serves that area, and we also estimated the additional expense associated with the pay calendar adjustment for twelve month employees.

200 Series Benefits – Benefits are 21% of our budget is based on the health elections of last year's staff. This month we increased our estimated savings in the benefits category to a total of \$137K. We increased our estimated medical insurance savings by charging the cafeteria fund for the Food Services Manager's health insurance and noted that as May will be a 3 pay payroll month therefore we will realize additional employee health contributions that month. A combination of para vacancies and the CMERS rate coming in 4% less than budgeted continues to be a driver of savings in this category.

300 Series Purchased Professional Services- This category represents 3% of our budget and includes legal, audit, substitute teachers and other expenses that are generated on a month-by-month basis. This saving in this category was reduced by \$10K from the prior month to a total of \$73K. This change is the result of additional evaluations being contracted with outside psychologists as our part time school psychologist position remains vacant.

400 Series Purchased Property Services - Purchased Property Services are 4% of the total budget and the projected savings of \$82K is not materially changed from the prior month. The combination of mild to average winter coupled with the pool being empty for 6 months continue to be the main drivers of this projected savings.

500 Series Other Purchased Services - This category is 9% of our budget and includes student transportation, tuition, interns, liability insurance and items that do not fall within the professional services/property services categories. The overall budget deficit is not materially different from last month at \$154K.

600 Series Materials and Supplies – These supplies account for 2% of our budget. With the exception of custodial/maintenance supplies, this category is direct support for classroom instruction. We reduced the projected deficit by \$5K to be a total of \$5K for the year. We did this by reducing the balance of a blanket PO for custodial supplies that will not be completely liquidated in this fiscal year. The over deficit is intentional as we chose to purchase some additional new emergency lighting for the building and additional stock of motors and parts for our building maintenance since we are in an overall health surplus position.

700 Series Furniture and Equipment - This category represents 6/10 of one percent of the budget and we anticipate utilizing all of the funds before the end of the fiscal year. We anticipate utilizing all of these funds and there is no change from the prior month.

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. We anticipate utilizing all available fund and there is not change from the prior month.

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 4-30-2024**

OBJECT	DESCRIPTION	ADOPTED BUDGET	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
100	TOTAL SALARIES	10,298,303	237,333	25,210	66,195
200	TOTAL BENEFITS	3,497,674	721,976	584,832	137,145
300	TOTAL PROFESS. SERVICES	522,182	219,988	147,372	72,617
400	TOTAL PROPERTY SERVICES	728,899	219,771	135,031	84,741
500	OTHER SERVICES	1,512,357	(20,486)	133,732	(154,219)
600	SUPPLIES & MATERIALS	322,601	80,460	86,032	(5,572)
700	TOTAL PROPERTY SERVICES	98,400	67,067	67,067	-
800	TOTAL DUES, FEES, MISC.	36,675	12,136	12,136	-
TOTAL ADOPTED BUDGET		17,017,091	1,538,245	1,191,411	200,906

OBJECT	DESCRIPTION	ADOPTED BUDGET	TOTAL AVAILABLE	ESTIMATED ADDITIONAL	(OVER) UNDER YEAR END
390	OT/PT SERVICES/CONSULTING	41,800	(17,378)	3,600	(20,978)
510	TRANSPORTATION	225,274	(26,357)	-	(26,357)
560	TUITION SPECIAL ED	328,480	(79,716)	30,000	(109,716)
SPECIAL EDUCATION CARVEOUT		595,554	(123,451)	33,600	(157,051)

SUMMARY	
Special Ed Surplus / (Deficit)	(157,051)
Under / (Over) Spending in OTHER programs	357,957
Total Surplus / (Deficit) Projected	200,906

WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 2024

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
110	Administrators	964,865	833,787	119,498	11,579		11,579
120	Teachers - Regular	5,808,080	4,277,367	1,420,495	110,218	34,388	75,830
120	Teachers - Special Education	948,002	710,315	232,243	5,444		5,444
1201	Psychologist	201,290	95,280	41,685	64,325		64,325
1203	Counselor	52,573	13,472	14,154	24,947		24,947
Sub-Total Certified Salaries		7,974,810	5,930,221	1,828,076	216,514	34,388	182,126
1303	Custodians	450,218	389,184	53,341	7,693	(17,000)	24,693
140	Nurses	170,995	130,967	41,942	(1,915)		(1,915)
150	Secretaries, Clerical	383,229	317,361	54,947	10,921	822	10,099
160	Paraprofessionals	581,232	397,902	115,395	67,935		67,935
1601	Special Education Paraprofess.	545,517	385,756	144,324	15,436	(28,000)	43,436
170/10	Salaries OT / PT	60,793	82,391	30,327	(51,926)		(51,926)
190	IT Manager	79,568	70,045	9,136	387		387
190	Salaries, Miscellaneous	51,941	65,745	13,909	(27,713)	35,000	(62,713)
Sub-Total Non-Certified Salaries		2,323,493	1,839,351	463,322	20,819	(9,178)	29,997
Less Pay Calendar Adjustment							(145,928)
TOTAL SALARIES		10,298,303	7,769,572	2,291,398	237,333	25,210	66,195
220	FICA	303,375	225,548		77,827	70,552	7,275
230	CMERS	498,265	290,773		207,492	152,770	54,723
270	Medical Insurance	2,649,631	2,225,554	123	423,954	352,000	71,954
280	Life Insurance	29,353	25,727		3,626	5,210	(1,584)
2902	Other Employee Benefits	17,050	7,973		9,077	4,300	4,777
TOTAL BENEFITS		3,497,674	2,775,575	123	721,976	584,832	137,145
320	Professional Development	45,425	8,353	1,291	35,782	35,782	-
330	Legal Fees	62,000	34,942		27,058	27,058	-
340	Software Support	26,959	22,587	2,120	2,252	2,252	-
350	Substitutes	143,000	130,542		12,458	24,000	(11,542)
390/01	Consultant Services	41,800	33,978	25,201	(17,378)	3,600	(20,978)
3902	Financial Audit	32,680			32,680	32,680	-
390	Other Prof/Tech. Services	170,318	23,453	19,728	127,137	22,000	105,137
TOTAL PROFESSIONAL SERVICES		522,182	253,854	48,339	219,988	147,372	72,617
410/01	Utilities - Electric and Water	205,500	113,400		92,100	57,100	35,000
420	Heating	151,602	67,297		84,305	17,000	67,305
430	Repairs and Maintenance	72,000	59,179	16,794	(3,973)	3,027	(7,000)
450	Leases and Rentals	109,123	100,629		8,494	15,000	(6,506)
4501	Building Improvements	-		4,058	(4,058)	-	(4,058)
490	Other Purchased Services	27,412	20,320		7,092	7,092	-
4901	Service Contracts	163,262	96,298	31,153	35,811	35,811	-
TOTAL PROPERTY SERVICES		728,899	457,122	52,005	219,771	135,031	84,741
510	Pupil Transportation-Regular	457,642	412,953		44,689	90,000	(45,311)
510	Pupil Transportation-Spec. Educ.	225,274	201,670	49,962	(26,357)		(26,357)
520	Insurance-General Liability	134,307	134,358	979	(1,029)	-	(1,029)
5201	Worker's Compensation	239,734	230,043		9,691	-	9,691
530	Telephone Services	17,070	18,488		(1,418)	1,043	(2,461)

**WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED April 30, 2024**

Object Code	Descriptions	Adopted Budget	Expended to Date	Encumbered to Date	Available Balance	Estimated Additional	Projected Year-End Balance
535	Internet	27,500	22,880	2,106	2,514		2,514
537	Postage	4,400	3,923		477	477	-
540	Advertising	1,000	250		750	-	750
550	Interns	57,000	39,300		17,700		17,700
560	Tuition - Wintergreen	6,000			6,000	6,000	-
560	Tuition - Out of District	328,480	325,561	82,635	(79,716)	30,000	(109,716)
590	Other Purchased Services	13,950	7,711	27	6,212	6,212	-
TOTAL OTHER PURCH SERVICES		1,512,357	1,397,135	135,708	(20,486)	133,732	(154,219)
610	Instructional Supplies	115,185	64,366	19,287	31,533	31,533	-
620	Computer Software	73,796	41,880	1,750	30,166	30,166	-
625	Supplies Nurses	5,370	2,922	454	1,993	1,993	-
630	Supplies Custodial	52,300	41,246	11,604	(551)		(551)
635	Supplies Office	12,800	4,005		8,795	8,795	-
640	Books and Audio Visual	16,000	6,299	11,397	(1,696)		(1,696)
645	Subscriptions	26,500	11,955	1,000	13,545	13,545	-
650	Testing	17,650	16,676	2,952	(1,978)		(1,978)
690	Misc. Supplies - DW Security	3,000	4,304	44	(1,347)		(1,347)
TOTAL SUPPLIES & MATERIALS		322,601	193,653	48,488	80,460	86,032	(5,572)
730	Equipment - Office	-			-		-
732	Computer Hardware	76,500	18,208	6,797	51,496	51,496	-
735	Equipment - Teaching	10,900	1,173	397	9,330	9,330	-
740	Equipment - Building	5,000	1,153	-	3,847	3,847	-
745	Furniture	6,000	3,606	-	2,394	2,394	-
TOTAL PROPERTY		98,400	24,140	7,194	67,067	67,067	-
810	Dues and Fees	23,475	23,007	840	(372)	(372)	-
900	Other Fees	13,200	145	547	12,508	12,508	-
TOTAL DUES AND FEES		36,675	23,152	1,387	12,136	12,136	-
TOTAL ADOPTED BUDGET		17,017,091	12,894,203	2,584,643	1,538,245	1,191,411	200,906