

Agenda

I. Call to Order / WebEx Log-in

<https://woodbridgeps.webex.com/woodbridgeps/j.php?MTID=m82dc629cb5f5451283cdb9d390671281>

Meeting number (access code): 2491 751 6766

Meeting password: smSkaUGW283

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. Adjourn

MINUTES OF THE WBOE FINANCE COMMITTEE MEETING

Monday 12 December 2022, at 4.38pm to 5.24pmpm

(Meeting in Superintendent's Room at Beecher Road School and via Webex)

Attendees: Christine Syriac, Superintendent; Donna Coonan, Business Operations Manager; Jay Dahya, WBOE; Maria Madonick, WBOE; Sarah Beth Del Prete, WBOE; Lynn Piasyck, WBOE; Joseph DePalma (remote), Teacher; Tom Handler (remote), Town Representative.

1. Call to order
2. Public Comment: No public comment
3. Action(s) Taken: None
4. Items presented by the Administration for Discussion:
 - a. FY 2022/2023 operating budget narrative, operating budget report summary, and operating budget itemized report as of December 1, 2022.
 - b. FY 2023/2024 Superintendent's budget update

Discussion

(A) Administration forecasts a current year deficit of \$67,981 (for FY 2022/2023).

Key points:

1. Reasons for the deficit: incremental SPED transportation and SPED out of district tuition; CMERS underbudgeting, additional substitutes, audit and professional services, and heating. Some of these unanticipated expenses are temporarily offset by unused lines and vacancies.
2. The superintendent proposed transferring funds from interns to behavioral technicians and mentioned the likelihood of another outplacement for a student entering the district that would increase the deficit.
3. The deficit is in part covered by a portion of the excess cost grant to be returned back to the school as well as a reimbursement for SPED services on the choice program.
4. The superintendent also spoke about the budget timetable for 2023/2024.
5. Tom Handler, Town Representative, asked members of the committee on the swim program at the school and how we were planning to handle the pool situation?
6. Maria Madonick, WBOE, commented on the opportunity costs of the pool and the need for estimates and options on remediation costs.
7. NOTEL: Erin Williamson, WBOE, made a comment on lobbying the State on using some of their surplus this year toward SPED funding for schools. (This comment was not heard in public but made after the meeting adjourned once technical issues were resolved.)

Adjourn

Woodbridge Public School's 2022-2023 Budget Narrative

January 9, 2023

The attached financial reports represent six months (50%) 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 \$293,000 of salary savings. Although we expect this to decrease in the second half of the fiscal year, it is proving difficult to fill all the paraeducator vacancies.

200 Series Benefits – Benefits are 20% of our budget and are based on the elections of last year's staff. Medical insurance is running as budgeted. However, a combination of FICA and MERF are running \$36,000 over budget which could grow as we are not currently fully staffed.

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 thus far has been on the warm side and can slightly soften our previous month's estimates for natural gas. This month we added an unbudgeted \$35,000 for an Air Quality audit required by GA Bill 5560 that needs to be completed by next year.

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. Last month we estimated a \$200,000 budget deficit in this category due to needing one additional special education bus, and additional outplaced tuition and transportation services – this month the picture improved materially as the Woodbridge Board of Selectman approved a \$131,000 transfer of prior year Open Choice receipts to the BOE which can be used to offset some of the special education transportation and outplaced tuition expenses we are experiencing. With the newly allotted funds, this category is still running \$137,000 over budget.

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.

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 12-31-2022**

<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	434,607	141,293	293,314
200	TOTAL BENEFITS	3,314,806	1,629,686	1,665,513	(35,827)
300	TOTAL PROFESS. SERVICES	491,825	343,743	425,247	(81,504)
400	TOTAL PROPERTY SERVICES	659,962	347,414	360,628	(13,215)
500	OTHER SERVICES	1,358,047	351,592	488,294	(136,702)
600	SUPPLIES & MATERIALS	293,769	133,226	137,444	(4,218)
700	TOTAL PROPERTY SERVICES	44,500	34,889	34,501	388
800	TOTAL DUES, FEES, MISC.	50,060	29,520	31,020	(1,500)
TOTAL ADOPTED BUDGET		16,419,701	3,304,677	3,283,941	20,736

<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	33,700	40,000	(6,300)
510	TRANSPORTATION	230,377	56,805	56,000	805
560	TUITION SPECIAL ED	160,814	(83,863)	133,725	(217,588)
SPECIAL EDUCATION CARVEOUT		429,641	6,642	229,725	(223,083)

SUMMARY	
Special Ed Surplus / (Deficit)	(223,083)
Under / (Over) Spending in OTHER programs	243,818
Total Surplus / (Deficit) Projected	20,736

WOODBRIIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED December 31, 2022

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		429,434	358,232	9,550		9,550
120	Teachers - Regular	5,583,680		2,401,727	3,122,275	59,679		59,679
120	Teachers - Special Education	1,071,004		385,014	602,691	83,300		83,300
1201	Psychologist	209,977		91,533	114,144	4,301		4,301
1203	Social Worker	65,971		25,048	31,343	9,580		9,580
Sub-Total Certified Salaries		7,727,848	0	3,332,755	4,228,683	166,409	0	166,409
1303	Custodians	456,389		252,644	173,991	29,755	29,755	-
140	Nurses	152,026		65,986	95,271	(9,231)	-	(9,231)
150	Secretaries, Clerical	384,086		204,718	160,214	19,154	15,000	4,154
160	Paraprofessionals	350,516		131,701	152,618	66,197		66,197
1601	Special Education Paraprofess.	950,341		345,341	428,771	176,229	77,538	98,691
170/10	Salaries OT / PT	57,276		45,730	62,360	(50,814)		(50,814)
190	IT Manager	77,250		44,567	32,683	-		-
190	Salaries, Miscellaneous	51,000		14,092	-	36,908	19,000	17,908
Sub-Total Non-Certified Salaries		2,478,884	0	1,104,780	1,105,907	268,198	141,293	126,905
TOTAL SALARIES		10,206,732	0	4,437,535	5,334,590	434,607	141,293	293,314
220	FICA	272,252		134,143	-	138,109	157,300	(19,191)
230	CMERS	349,285		156,361	-	192,924	254,639	(61,715)
270	Medical Insurance	2,632,219		1,367,986	-	1,264,233	1,232,014	32,219
280	Life Insurance	31,550		11,702	-	19,848	16,560	3,288
2902	Other Employee Benefits	29,500		12,480	2,448	14,572	5,000	9,572
TOTAL BENEFITS		3,314,806	0	1,682,672	2,448	1,629,686	1,665,513	(35,827)
320	Professional Development	40,925		7,360	6,071	27,494	17,000	10,494
330	Legal Fees	87,000		19,979	-	67,021	67,021	-
340	Software Support	24,450		8,296	2,856	13,298	13,298	-
350	Substitutes	75,000		58,550	-	16,450	85,000	(68,550)
390/01	Consultant Services	38,450		180	4,570	33,700	40,000	(6,300)
3902	Financial Audit	26,000		-	-	26,000	33,000	(7,000)
390	Other Prof/Tech. Services	200,000		25,180	15,040	159,780	169,928	(10,148)
TOTAL PROFESSIONAL SERVICES		491,825	0	119,545	28,537	343,743	425,247	(81,504)
410/01	Utilities - Electric and Water	218,500		71,139	-	147,361	110,000.00	37,361
420	Heating	100,000		16,080	-	83,920	95,000	(11,080)
430	Repairs and Maintenance	63,400		18,157	19,738	25,505	30,000	(4,495)
450	Leases and Rentals	95,582		54,708	709	40,165	40,165	-
4501	Building Improvements	-		-	-	-	-	-
490	Other Purchased Services	26,000		11,016	8,984	6,000	6,000	-
4901	Service Contracts	156,480		61,164	50,852	44,464	79,464	(35,000)
TOTAL PROPERTY SERVICES		659,962	0	232,265	80,283	347,414	360,628	(13,215)
510	Pupil Transportation-Regular	424,556		190,322		234,234	234,234	-
510	Pupil Transportation-Spec. Educ.	230,377	116,000	93,501	196,071	56,805	56,000	805
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		4,695	-	12,680	14,000	(1,320)
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	61,835	197,841	(83,863)	133,725	(217,588)
590	Other Purchased Services	14,090		3,655	150	10,285	10,285	-
TOTAL OTHER PURCH SERVICES		1,358,047	131,000	601,663	535,792	351,592	488,294	(136,702)
610	Instructional Supplies	95,596		33,291	25,127	37,178	37,178	-
620	Computer Software	75,793		21,577	2,018	52,199	52,199	-
625	Supplies Nurses	3,500		-	712	2,788	2,788	-
630	Supplies Custodial	52,000		15,325	22,746	13,929	13,929	-

**WOODBIDGE BOARD OF EDUCATION
MONTHLY DETAIL BY OBJECT
FOR THE MONTH ENDED December 31, 2022**

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		437	517	12,746	12,746	-
640	Books and Audio Visual	8,000		989	6,538	473	473	-
645	Subscriptions	23,180		3,134	5,959	14,087	14,087	-
650	Testing	17,000		9,996	2,958	4,045	4,045	-
690	Misc. Supplies - DW Security	5,000		4,673	4,545	(4,218)	-	(4,218)
TOTAL SUPPLIES & MATERIALS		293,769	0	89,422	71,120	133,226	137,444	(4,218)
730	Equipment - Office	-		-	-	-	-	-
732	Computer Hardware	30,000		-	845	29,155	29,155	-
735	Equipment - Teaching	4,500		2,108	2,004	388	-	388
740	Equipment - Building	5,000		-	-	5,000	5,000	-
745	Furniture	5,000		4,170	484	346	346	-
TOTAL PROPERTY		44,500	0	6,278	3,333	34,889	34,501	388
810	Dues and Fees	25,060		16,570	661	7,829	7,829	-
825	Unemployment	-		-	-	-	-	-
900	Other Fees	25,000		3,309	-	21,691	23,191	(1,500)
TOTAL DUES AND FEES		50,060	0	19,879	661	29,520	31,020	(1,500)
TOTAL ADOPTED BUDGET		16,419,701	131,000	7,189,259	6,056,765	3,304,677	3,283,941	20,736

**WOODBRIIDGE BOARD OF EDUCATION
SPECIAL REVENUE PROGRAMS
FINANCIAL REPORT FOR THE MONTH ENDED 12-31-2022**

	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Revenues:					
Charges for services	\$29,820	\$156,376	\$6,456	\$85,593	\$0
Intergovernmental	\$119,399	\$0	\$0	\$0	\$0
Donations	\$0	\$0	\$0	\$1,707	\$3,329
Other income	\$0	\$0	\$0	\$0	\$0
Additions	\$0	\$0	\$0	\$0	\$0
Total Revenues:	\$149,219	\$156,376	\$6,456	\$87,300	\$3,329
Expenditures:					
Wages, FICA, MERF	\$66,728	\$109,612	\$0	\$54,574	\$0
Medical Insurance	\$0	\$0	\$0	\$0	\$0
Cost of food sold	\$66,766	\$0	\$0	\$0	\$0
Equipment	\$0	\$0	\$0	\$0	\$0
Repairs	\$2,578	\$0	\$0	\$0	\$0
Other Expenses	\$7,934	\$24,175	\$8,235	\$7,479	\$0
Total Expenditures:	\$144,005	\$133,788	\$8,235	\$62,052	\$0
Year to Date Net Income / (Loss):	\$5,214	\$22,588	(\$1,779)	\$25,248	\$3,329
BOE Year to Date Cost of Health Insurance	\$6,218				
	Café	Extended Day	Field Trips	Expendable Trust	Activity Fund
Assets:					
Cash	\$184,745	\$126,390	\$1,560	\$83,243	\$14,944
Prepaid Expenses	\$0	\$0	\$0	\$0	\$0
Accounts Receivable	\$675	\$0	\$1,003	\$329	\$0
Intergovernment Receivable	\$69,981	\$0		\$0	\$0
Inventory	\$5,939	\$0	\$0	\$0	\$0
Total Assets:	\$261,340	\$126,390	\$2,563	\$83,572	\$14,944
Liabilities:					
Amounts Held As Agent	\$0	\$1,819	\$0	\$325	\$0
Accounts Payable	\$18,873	\$42,765	\$0	\$0	\$0
Deferred Revenue	\$22,689	\$15,205	\$0	\$0	\$0
Wages Payable	\$0	\$0	\$0	\$0	\$0
Total Liabilities:	\$41,562	\$59,789	\$0	\$325	\$0
Fund Balance:					
Prior Year Ending Fund Balance	\$214,563	\$44,013	\$4,342	\$57,999	\$11,615
Year to Date Income / (Loss)	\$5,214	\$22,588	(\$1,779)	\$25,248	\$3,329
Current Fund Balance	\$219,778	\$66,601	\$2,563	\$83,247	\$14,944
	-	-	-	0	-