

**Woodbridge Board of Education
2026-2027 Budget Development
Questions and Responses**

1. Why have OT and PT salaries increased by such large percentages?

Additional OT and PT hours that were previously budgeted with ACES (.1 FTE and a .2 FTE) and now working directly for us. These \$63,180 of wages (\$28,080 + \$35,100) are offset by a \$56,880 decrease in account 1303-63900 Professional Purchased Services.

2. Why is Professional Development up 21.5%?

SPED Department is requesting \$6800 over last year (\$3000 SPIRE training, \$1800 additional for dyslexia training, \$2000 LRP)

3. Why are leases down 39%?

We intend to enter into a new copier lease that will save over \$20K (bid through a State contract) and potential new tech lease for teacher devices is estimated at \$23K less than prior tech lease which ended this year. (will just do teacher laptops not desk tops)

4. Why did facilities service contracts increase by 16.9%?

As the microturbine is due for a major overhaul in the next several years, our service agreement increased materially.

5. Why are transportation costs up 15%

About \$49K of the transportation increase (37.7%) is due to the increased rates in our transportation agreement. About \$8500 or 6.6% of the increase is due to enrollment changes at our non-public school. And around \$72K of the increase (55.7%) is due to changes in special education transportation needs.

6. Why is telephone expense increasing by \$5K?

The number of district cell phones has increased over the years, but the budget has not increased accordingly. The current request is in line with what we anticipate spending next year.

7. Why are science and TAG supply increases higher than other instructional supplies?

STEAM lab is looking to purchase additional grade levels of Mystery Science kits. TAG recently added an additional coding program they want to renew next year.

8. Why is Admin software expense increasing 21.8%.

We are sharing the cost with the town for a new module in Munis (Employee Self Service) and Debt Books, a software that helps keep track of required debt and lease reporting information in our annual financial statements.

9. Why are subscription fees increasing by 30%?

Brain Pop \$4200 was previously paid for out of Title IV but is now in the general fund. Additional Google classroom management modules \$2415 are now being utilized.

10. Is the pattern in miscellaneous salaries the result of increasing needs following COVID or is this an anomaly?

The increase in miscellaneous salaries is related to bringing two part-time OT/PT service providers in-house instead of paying for them through an agency. (see question #1)

11. On slide 5 of the presentation, you compare the Net Current Expenditures Per Pupil of Woodbridge to the averages of CT and DRG B. How does Woodbridge compare to the other BOWA towns?

As you can see in the chart below, all BOWA towns have an NCEP below the state average. Bethany, Woodbridge, and Orange have comparable NCEP with Amity having an NCEP slightly higher (which is to be expected as high school programming is generally more expensive).

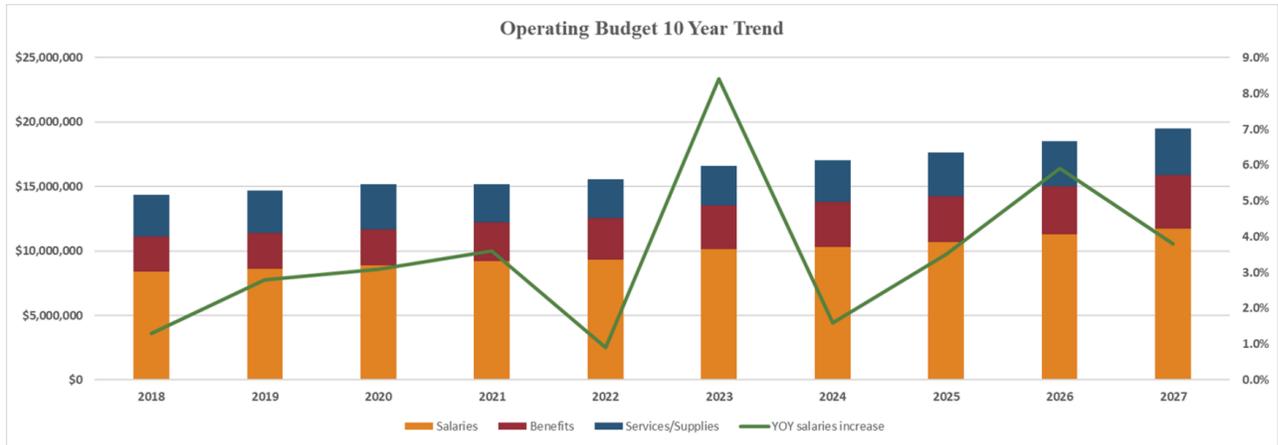


CT Net Current Expenditures Per Pupil (NCEP) 2024-2025

B.O.W.A Comparison (Bethany, Orange, Woodbridge, Amity)

Town (BOWA)	NCEP	NCEP Compared to WSD	CT Rank (of 165)	DRG B Rank (of 22)
Bethany	\$20,823	-\$518	121 of 165	N/A (DRG C)
Woodbridge	\$21,341	N/A	111 of 165	16 of 22
Orange	\$21,529	+\$188	108 of 165	15 of 22
Amity (District 5)	\$22,775	+\$1,434	89 of 165	8 of 22
CT State Average	\$24,270	+\$2,928	N/A	N/A

12. In one exhibit you report the annual budget increases over a 10 year period. Can you adjust that chart to show the annual increases in healthcare expenses and medical insurance benefits over the same period? Can you also show the annual increases in contractual salaries over the same period? *Please see the chart below.*



	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Total FTEs	126.6	128.8	130.3	139.5	143*	154.0	143.6	149.0	149.4	149.4
Enrollment	842	843	843	816	846	850	872	876	864	858

* upon reviewing State data we suspect there may have been a transposition error in how we have previously reported this number

13. Based on the chart you provided above, enrollment increased 22 students and staff increased 22.8 FTE during this time period. Why? Can you explain this?

Student enrollment has shifted over the last ten years with the most significant changes having been in student needs. During this period, the number of students receiving special education services increased by 39%, and the percentage of Multilingual Learner students rose from 1.91% to 6.96%—an increase of 264%.

Of the 22.8 FTE increase in staffing, 18.6 FTE were directly related to special education needs:

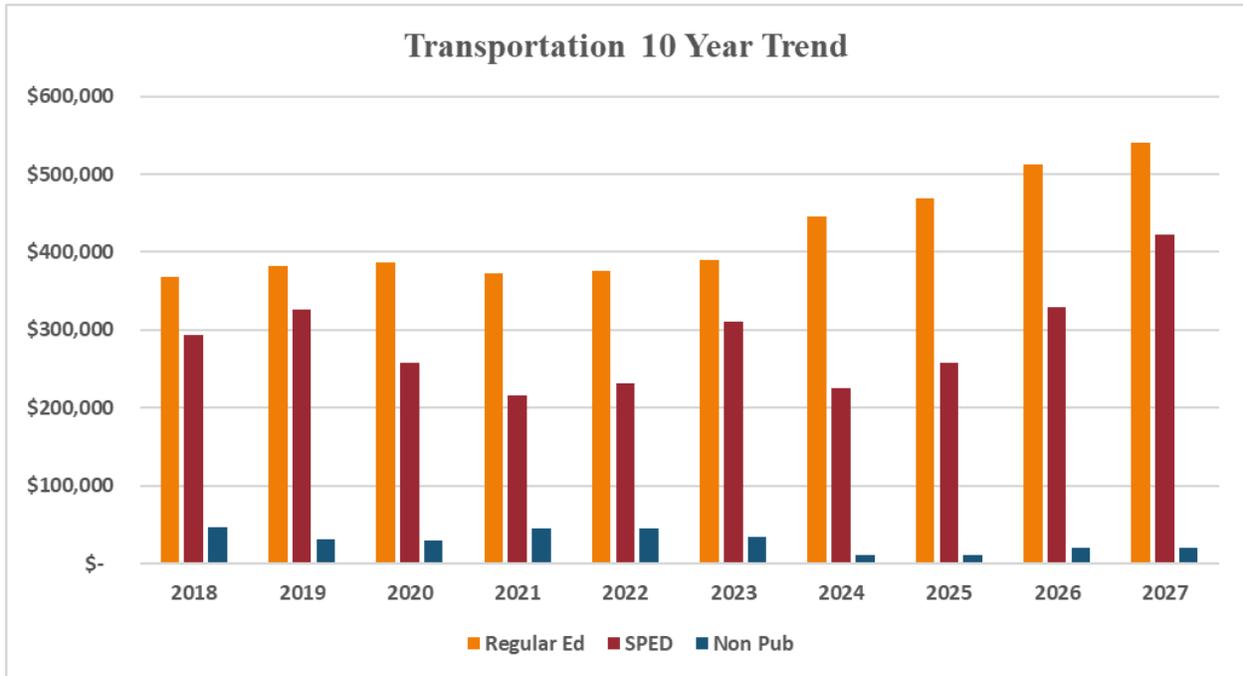
- 4.7 special education teachers
- 1.5 pupil personnel staff (social worker, psychologist, speech and language pathologist)
- 11 special education paraeducators
- 1.4 occupational and physical therapists

These additions reflect both the higher prevalence of students with IEPs and the increased intensity of their needs. In short, we have more students requiring greater levels of support.

The remaining positions include 3 classroom teachers added to maintain class size guidelines and 1 assistant principal. The assistant principal spends a considerable amount of time attending PPT meetings.

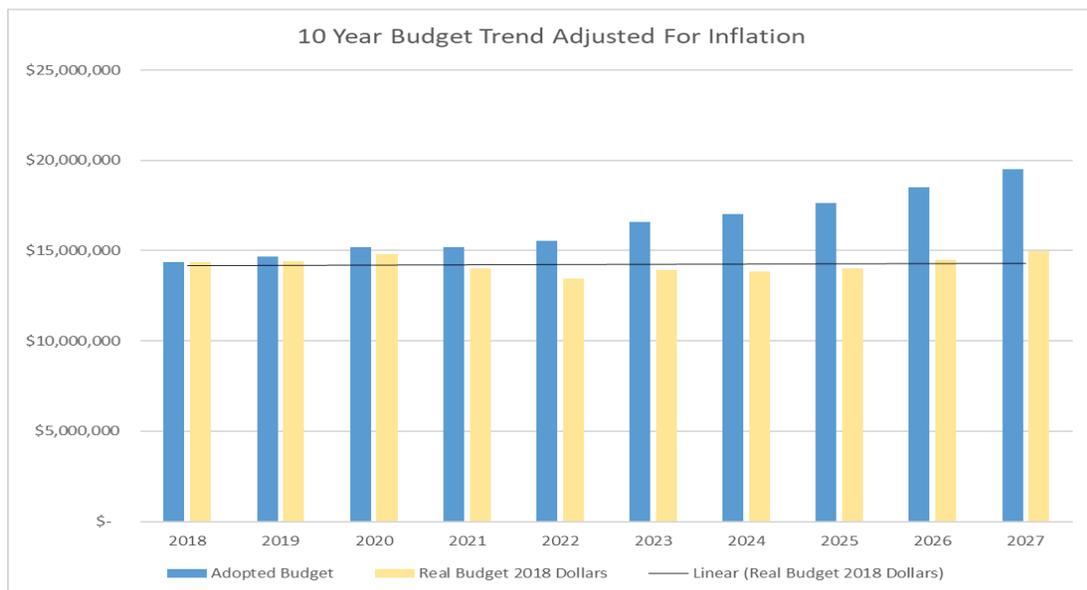
14. Can we see a breakdown over the past 5-10 years of the change in transportation costs?

The orange bar represents merely contractual increases, there has been no change in the number of regular education bus runs since 2018. The red bar takes into account both contractual and services needs changes.



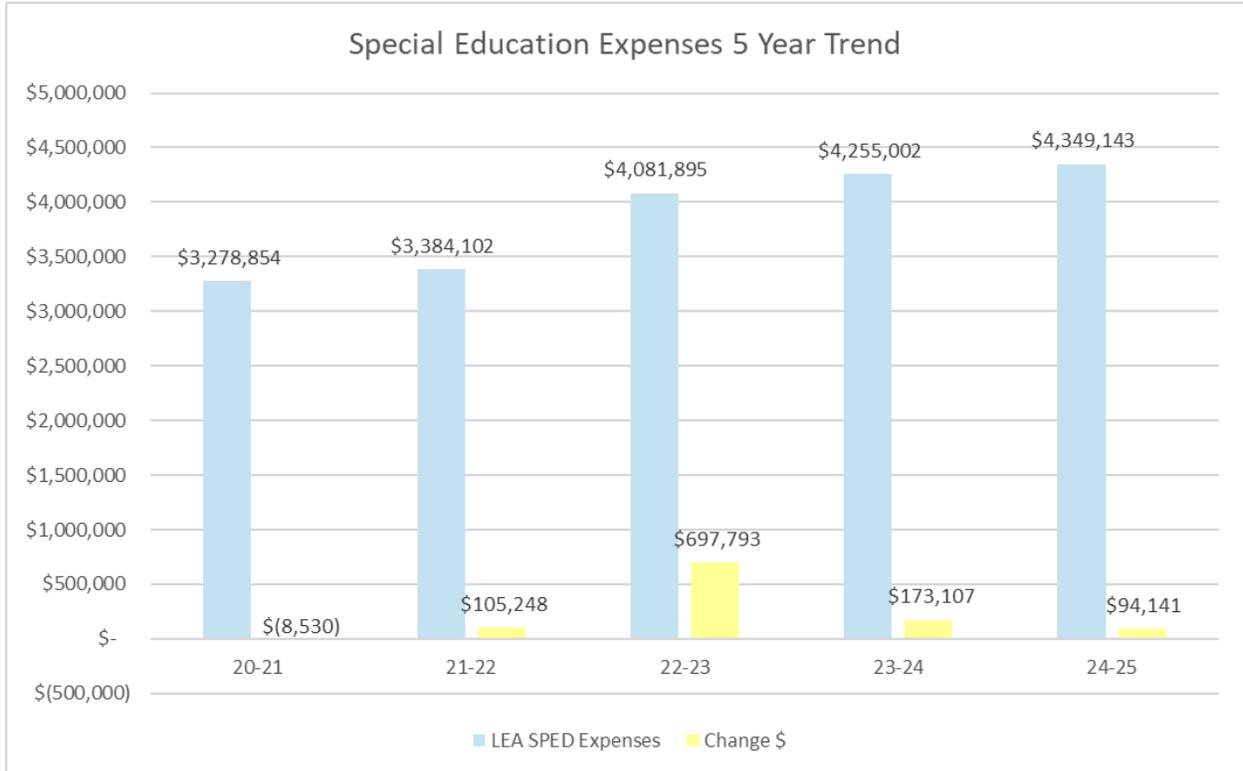
15. Please provide the 10 Year Budget Increases chart adjusted for inflation.

Below is the ten year trend adjusted to 2018 dollars (the first year of data presented). You can see the trend is much flatter.

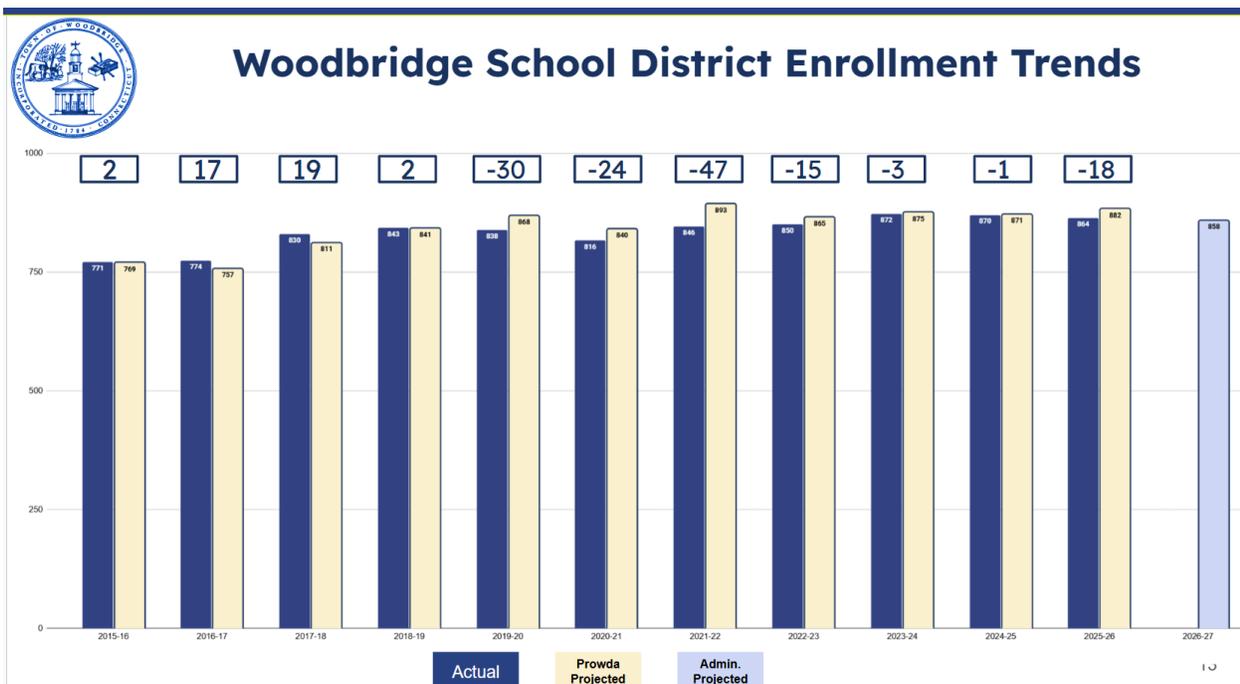


16. What does the special education carve out look like? How has that been trending over the past 5 years?

Over this five year period, regular education budgets increased a total of 11% while special education budgets increased 33%.



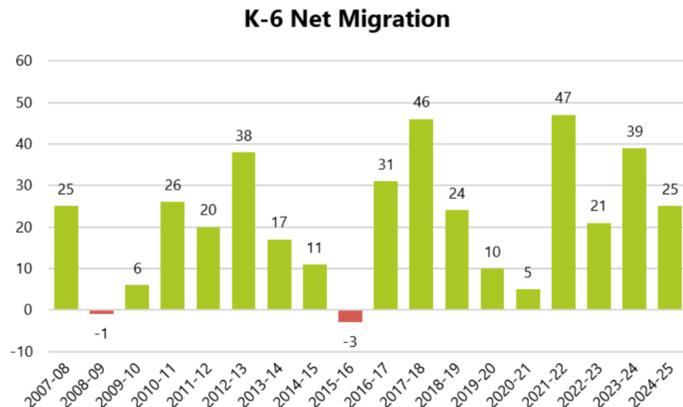
17. How does our actual enrollment compare with the projected enrollment on an annual basis?



The graph above shows the actual enrollment in dark blue compared to projected enrollment in yellow(Prowda) with the variance above each double bar. As you can see, the variance ranges from BRS enrollment of 2 more students than projected in 2015-2016 to 47 fewer students enrolled in 2021-2022.

Enrollment is constantly changing throughout the school year as new students move in and students move out. The total number of students who enter and leave within the school year is called Net Migration.

- Net migration compares new students who enter WPS against students who leave.
- Elementary net migration averages +25 students annually over the last decade, although there is significant fluctuation year-to-year.
- Since 2020-21, that increased to +33 students with a peak of +47 students in 2021-22.



2021/22		2022/23		2023/24		2024/25	
Sep	853	Sep	850	Sep	881	Sep	866
Oct	850	Oct	845	Oct	885	Oct	864
Nov	851	Nov	850	Nov	877	Nov	867
Dec	855	Dec	856	Dec	874	Dec	869
Jan	862	Jan	863	Jan	876	Jan	871
Feb	862	Feb	863	Feb	878	Feb	875
Mar	856	Mar	865	Mar	876	Mar	874
Apr	856	Apr	867	Apr	878	Apr	873
May	856	May	866	May	887	May	875
June	858	June	866	June	890	June	876

The table above depicts the total enrollment by month for the last few years with our highest and lowest monthly enrollment in red. As you can see, the range of enrollment in a given school year has ranged from 12 to 31 students. Please note, that this table shows enrollment from September to June while the net migration data on the previous page includes enrollment changes over the summer.

- 2024-2025 range of 864 to 876: +12 students
- 2023-2024 range of 874 to 890: +16 students
- 2022-2023 range of 845 to 876: +31 students
- 2021-2022 range of 850 to 862: +12 students

18. How do you plan to adjust the budget should the town only approve say a 3% increase and not the 5% change? What aspects of our programming would be affected in this scenario and how might that impact the execution of the school's mission? Some idea on the depth of the cuts for each reduction in say a single percentage point of the request would definitely give the Board, taxpayers, and town officials a sense on the importance of approving the budget with little change. Can you provide a simple sensitivity analysis?

The Board of Finance has issued the following Budget Guidelines for the FY27 budget (in red):

Each department head should exercise fiscal constraint when developing a budget. We must recognize the tax burden on residents and do our utmost to balance the needs of the Town while keeping costs under control. There is no guarantee your department will be able to keep its current level of funding. Please note, however, that this should not discourage departments from bringing to our attention legitimate budgetary concerns.

Along with your FY27 budget request, the Board of Finance would like each department to submit proposed program reductions that would be necessary if your budget received no funding increase in FY27. Please provide details to support your reductions. Any proposed increase in program revenue can be used to offset reductions. Your budget submission will not be complete without this information.

The proposed budget was developed to align with the values of the Board of Education and the community, advance the District's strategic priorities, and sustain the high-quality educational program that Woodbridge families expect. The spending plan maintains fiscal prudence and reflects the resources required to maintain current programming and meet our growing student needs, particularly in special education and multilingual learning.

A reduction from the proposed increase to a 3% level or any other level would require significant and impactful changes, as fixed and non-discretionary costs (contractual obligations, transportation, utilities, and mandated services) make up the majority of the budget. Further, the projected increase in spending in the proposed budget is fueled by three contractually obligated drivers (bulleted below) which amount to roughly 103% of the increase:

- *contractual salary increases - \$434,331, 45% of the increase;*
- *projected health insurance - \$440,333, 45% of the increase;*
- *transportation - \$129,154, 13% of the increase.*

The remaining budget categories are a net reduction of \$33,000.

We would like to emphasize that any reductions below the proposed budget will move us away from the level of service and programming currently in place.

While the town's Board of Finance has requested an analysis of the impact of flat funding as part of the budget process, the Board of Education is obligated to request from the town a budget that fulfills the responsibilities charged by CGS Sec 10-220: Duties of Boards of

Education, which states, in part: (the BOE) “Shall provide an appropriate learning environment for all its students which includes (1) adequate instructional books, supplies, materials, equipment, staffing, facilities, and technology, (2) equitable allocation of resources among its schools, (3) proper maintenance of facilities, and (4) a safe school setting.

The superintendent’s proposed budget fulfills these responsibilities and our continued commitment to ensuring that every child in the Woodbridge School District learns at high levels in a safe, supportive, and engaging environment.

Once the Board approves the budget request to the town, our team will prepare, as requested by the Board of Finance and Board member, a sensitivity analysis that outlines the implications of reductions at various intervals including receiving no increase above the FY2026 budget. This analysis will support the Board’s decision making in the event that the Board of Finance, or town of Woodbridge, reduces our FY 2027 budget request.

19. How is the change in health insurance carrier working out for BRS? Has the school/town ever considered (partial) self-insurance or co-insurance?

Aside from the premium volatility, the insurance plan is working well. Anthem Blue Cross is largely considered the gold standard of health insurance for employers. Although we have only seen two months of data, currently our claim loss ratio is excellent and gives us hope that we can do better than a 15% increase.

Each year we continue to check the following:

- 1. State Partnership Plan Rates*
- 2. Increasing the deductible or changing the coinsurance and using an HRA to take savings created and fund exposure with the goal of keeping the employees exposure the same and just funding the plan more creatively.*
- 3. Going Self funded using a partially self funded plan where certain claims can be better controlled or where certain services will have a much lower cost .*

Co-insurance refers to a cost-sharing structure in which an employee pays a percentage of the cost of a medical service after meeting the plan deductible, while the health plan pays the remaining percentage.

At this time, most District employees receive health insurance benefits under negotiated collective bargaining agreements. These agreements specify the plan design, including cost-sharing provisions such as co-payments, deductibles, and any co-insurance requirements. Any significant change to the health insurance model—such as implementing co-insurance or a change in deductible levels—would likely require reopening and renegotiating these labor contracts.

Regarding self-insurance, in order to go this way, a town needs to build up a reserve to “chip in” when the premiums are not sufficient to cover all the medical expenses for the year. Some Towns and Boards are leery of self funding because they worry that a future Administration or Board could resist properly funding the health reserve because of other pressing current expenses - they need to increase police officers or teachers right now. In collaboration with the town, we have and will continue to examine hybrid self-insurance options for the future. Some common hybrid models we continue to weigh are;

- *Level - Funded Plan - The District pays a fixed monthly amount, similar to a premium. That payment includes contributions toward claims, administrative costs, and stop-loss insurance that protects the District from unusually high claims. If claims are lower than expected, the District may receive a refund or credit.*
- *High Deductible Self -Insured Plan with Stop Loss Corridors - The District self-insures claims up to a set dollar amount per employee. Above that level, the stop-loss insurer pays the balance. Aggregate protections can also be added so total plan spending cannot exceed a capped percentage.*

These hybrid models give more budget predictability, and can yield savings while claims run favorably and can serve as a stepping stone to full self-insurance. Some of the challenges are that they still require some level of reserve, they could require labor negotiations, and if we get into a high cost claim, then the necessary stop loss insurance could fluctuate a lot.