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Superintendent of Schools



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Business Manager

To: Granby Board of Education
From: Anna Robbins, Business Manager
Date: February 15, 2023
Re: Statement of Accounts as of January 31, 2023

As of January 31, 2023, the full-year forecast shows an anticipated overbudget condition of \$654K which is better than the previous month by \$43K. The favorable forecast for regular education of \$35K is \$36K worse than the previous month. Purchased instructional services, specifically substitutes, continues to contribute to the overbudget condition while need within the schools continues. The forecast in the salary and benefits line, while still favorable, is unfavorable compared to last month. Additional savings in the transportation line offset some of these increases as we recognize savings from combined bus routes to accommodate the bus driver shortage.

Special Education is overbudget \$689K which is \$78K better than last month. The shift is primarily due to changes in out-of-district tuition and transportation. The overbudget condition continues to reflect multiple changes in placements since the budget was developed and in specific individual needs that have contributed to additional costs.

Revenue to the Town is projected to be favorable \$433K. The full-year forecast shows a \$342K favorable variance in the Special Education Excess Cost Grant and a \$90K favorable variance in revenues from special education tuition charged to other towns. These figures reflect the latest per pupil expenditure amount for FY22 which has been calculated by the Connecticut State Department of Education. The per pupil amount is reflected in revenue for tuitions charged to other towns as well the Special Education Excess Cost Grant. The new per pupil expenditure amount is \$18,897 which is an increase of \$26 compared to FY21.

The Quality and Diversity Fund is stable and continues to trend positively for this year and for the five-year forecast.

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
January 31, 2023**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of January 2023	This Month Forecast Compared to Prior Month
Certified Salaries:								
Administration	1,777,262	1,065,223	742,305	1,807,529	(30,267)	101.70%	(2,838)	(0)
Regular Education	11,229,373	5,183,549	5,740,942	10,924,491	304,882	97.28%	178,078	(7,854)
Special Education	1,927,823	926,766	933,103	1,859,869	67,954	96.48%	67,954	5,807
Total	14,934,458	7,175,539	7,416,350	14,591,889	342,569	97.71%	243,194	(2,047)
Substitute/Tutor/Support Salaries								
Substitutes	8,104	33,589	10,680	44,269	(36,165)	546.26%	(40,000)	(12,000)
Sped Support (Speech, O.T. & P.T.)	472,328	212,536	192,998	405,534	66,794	85.86%	69,330	(743)
Tech Support	270,682	157,551	113,898	271,449	(767)	100.28%	6,654	0
Tutors - Regular Education	38,147	12,115	11,451	23,566	14,581	61.78%	7,086	6,341
Tutors - Special Education	31,512	40,926	0	40,926	(9,414)	129.87%	(13,608)	5,478
Total	820,773	456,716	329,027	785,744	35,029	95.73%	29,463	(923)
Teaching Assistant Salaries:								
Regular Education TA	383,315	176,624	174,928	351,553	31,762	91.71%	24,750	9,342
Special Education TA	1,185,630	548,604	604,064	1,152,668	32,962	97.22%	35,552	1,660
Total	1,568,945	725,229	778,993	1,504,221	64,724	95.87%	60,302	11,002
School Secretaries' Salaries	652,233	370,161	307,192	677,353	(25,119)	103.85%	(0)	0
Central Office Salaries	592,062	335,419	244,264	579,683	12,379	97.91%	(8,496)	(26,491)
Custodial & Maintenance Salaries	1,365,601	788,045	559,848	1,347,893	17,708	98.70%	17,999	1,898
Bus Monitors	0	2,391	3,719	6,110	(6,110)		(620)	5,096
Salary Contingency	162,746	0	0	0	162,746		0	(2,889)
Total Salaries	20,096,818	9,853,499	9,639,393	19,492,892	603,926	96.99%	341,843	(14,355)
Employee Benefits	5,683,427	3,256,737	2,082,428	5,339,165	344,262	93.94%	10,000	2,950
Total Salaries & Employee Benefits	25,780,246	13,110,237	11,721,820	24,832,057	948,188	96.32%	351,843	(11,405)

Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
January 31, 2023

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of January 2023	This Month Forecast Compared to Prior Month
Purchased Services:								
Instructional Purchased Service	572,579	423,746	190,981	614,727	(42,148)	107.36%	(330,000)	(16,486)
Administration Purchased Service	478,778	265,260	187,662	452,922	25,856	94.60%	14,299	14,299
Maintenance Purchased Service	102,483	37,134	25,362	62,496	39,987	60.98%	0	0
Total	1,153,840	726,140	404,004	1,130,145	23,695	97.95%	(315,701)	(2,187)
Legal Services	55,000	9,414	45,586	55,000	0	100.00%	0	0
Repairs & Maintenance:								
Instructional Repairs & Maintenance	75,099	40,353	2,870	43,223	31,876	57.56%	0	0
Administration Repairs & Maintenance	8,500	0	0	0	8,500	0.00%	0	0
Maintenance Repairs & Maintenance	439,698	278,619	102,289	380,908	58,790	86.63%	0	0
Total	523,297	318,972	105,159	424,131	99,166	81.05%	0	0
Transportation:								
Transportation Regular Education	1,036,277	236,582	608,506	845,088	191,188	81.55%	80,000	8,000
Transportation Special Education	560,231	387,139	721,054	1,108,193	(547,962)	197.81%	(603,297)	23,016
Transportation Vocational Tech	112,925	(5,489)	113,080	107,591	5,333	95.28%	5,333	0
Total	1,709,432	618,233	1,442,640	2,060,873	(351,441)	120.56%	(517,964)	31,016
Insurance Property & Liability	109,200	86,194	25,071	111,264	(2,064)	101.89%	(2,064)	0
Communications	96,590	41,314	30,472	71,785	24,805	74.32%	2,000	2,000
Tuition:								
Tuition Special Education	2,198,793	1,268,138	954,699	2,222,838	(24,045)	101.09%	(119,403)	20,652
Tuition Adult Education	10,967	10,334	0	10,334	633	94.23%	633	0
Total	2,209,760	1,278,472	954,699	2,233,172	(23,412)	101.06%	(118,770)	20,652
Conference & Travel Expense	73,694	13,143	6,697	19,840	53,854	26.92%	20,000	0

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ended
January 31, 2023**

Description	Budget	Expended	Encumbered	Expended & Encumbered	Budget Balance	% Enc/Exp	Full Year Forecast as of January 2023	This Month Forecast Compared to Prior Month
General Supplies:								
General Supplies Regular Education	333,165	167,924	56,355	224,278	108,887	67.32%	0	0
General Supplies Special Education	32,950	12,392	4,257	16,649	16,301	50.53%	0	0
General Supplies Administration	83,826	52,526	15,704	68,230	15,596	81.40%	0	0
General Supplies Maintenance	146,372	101,451	41,867	143,317	3,055	97.91%	0	0
Total	596,313	334,292	118,183	452,475	143,838	75.88%	0	0
Electricity	420,812	261,004	255,915	516,919	(96,107)	122.84%	(83,813)	0
Fuel/Natural Gas	213,782	135,796	63,130	198,927	14,855	93.05%	0	0
Textbooks/Workbooks	136,427	71,382	1,133	72,515	63,912	53.15%	2,550	0
Library/Media Center	63,019	38,635	7,219	45,854	17,165	72.76%	0	0
Software	388,354	338,653	38,740	377,392	10,962	97.18%	0	0
Dues & Fees	51,116	36,595	627	37,222	13,894	72.82%	2,000	2,000
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Replacement Equipment:								
Replacement Equip Admin	2,500	5,502	0	5,502	(3,002)	220.08%	(3,002)	0
Replacement Equip Maintenance	6,000	0	0	0	6,000	0.00%	2,000	0
Total	8,500	5,502	0	5,502	2,998	64.73%	(1,002)	0
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New Equip Instructional	0	0	0	0	0	0.00%	0	0
Student Activities	816,977	334,400	285,176	619,576	197,402	75.84%	7,000	500
Total General Fund	34,406,357	17,758,377	15,506,271	33,264,648	1,141,709	96.68%	(653,921)	42,576
	SPED	6,550,544					(688,756)	78,407
	GEN ED	27,855,813					34,835	(35,830)

January 2023

Quality & Diversity	Budget	Forecast	Better/(Worse) Than Budget
Opening Balance	140,683	223,522	82,839
Expenses	1,022,075	980,853	41,222
Revenue	889,000	800,414	(88,586)
Ending Balance	7,608	43,084	35,476

**Granby Board of Education
FY 2022-2023
Statement of Accounts
for the period ending
January 31, 2023
For Selected Special Education Accounts**

II. Expenditures	FY22-23 Budget	Expended	Encumbered	Expended & Encumbered	Balance	Full Year Forecast January 2023	This Month Forecast Compared to Prior Month
Legal Expense	27,500	675	26,825	27,500	0	0	0
Special Education Certified Staff	1,927,823	926,766	933,103	1,859,869	67,954	67,954	5,807
Teacher Assistants	1,185,630	548,604	604,064	1,152,668	32,962	35,552	1,660
Special Education Tutors	31,512	40,926	0	40,926	(9,414)	(13,608)	5,478
Evaluation, Therapy & Contracted Services	101,478	99,481	77,948	177,429	(75,951)	(125,285)	22,537
General Supplies Special Education	32,950	52,526	4,257	56,783	16,301	0	0
Conference & Travel Expense	12,300	378	470	848	11,452	0	0
Sped Support (Speech, O.T., & P.T.)	472,328	212,536	192,998	405,534	66,794	69,330	(743)
Special Ed Transportation	560,231	387,139	721,054	1,108,193	(547,962)	(603,297)	23,016
Out of District Tuition	2,198,793	1,268,138	954,699	2,222,838	(24,045)	(119,403)	20,652
Total Selected Special Education Accounts	6,550,544	3,537,169	3,515,419	7,052,587	(461,910)	(688,756)	78,407

**Granby Board of Education
 FY 2022-2023
 Statement of Accounts
 for the period ending
 January 31, 2023**

I. Revenue	FY 2022-2023 Budget	Currently Anticipated	Received To Date	Full Year Forecast January 2023	This Month Forecast Compared to Month Forecast
Reg. Tuition from other Towns	698,153	699,189	349,114	1,036	(5,303)
SPED Tuition from other Towns	624,073	714,492	10,386	90,419	216
SDE Excess Cost Reimbursement	527,846	869,553	0	341,707	(1,435)
Rental Fees	5,000	5,000	0	0	0
Pay for Participation	37,000	37,000	21,007	0	0
Sub Total	<u>1,892,072</u>	<u>2,325,234</u>	<u>380,506</u>	<u>433,162</u>	<u>(6,522)</u>