

GRANBY PUBLIC SCHOOLS

BUSINESS OFFICE

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To: Cheri P. Burke, Superintendent of Schools

From: Nickie Stevenson, Director of Finance & Operations

Re: November 2024 Budget Expense Report

Date: December 6, 2024

Please find attached the November 2024 budget expense report for this fiscal year encompassing transactions through 11/30/2024.

Personnel and Program Accounts

Analysis of both personnel and program accounts suggest that projected expenditures will be covered within the budget. On the program side, the repairs and maintenance line has seen an increase in expenses due to both preventative and emergency repairs, as well as increased fees associated with annual contracts. On the personnel side, encumbrances have been adjusted to account for expenses associated with certified (i.e., teacher) substitutes, maintenance/custodial overtime (e.g., snow) and athletic/student activity wages and stipends to be paid throughout the remainder of the year. It is expected any current negative balances will be covered from available funds within other line items as the year progresses.

Special Education

At this point in time, the estimated special education expenses for FY 2025 continue to be within the spending plan. Outplacement tuition, transportation and purchased services will continue to be areas we monitor closely. The negative available balance associated with purchased services is due to the contracting of a Speech and Language Pathologist (SLP) for student needs. Conversely, there was a significant shift, in a positive direction, in transportation due to several factors which included the ability to institute ride shares where possible and the adjustment of encumbrances to better align with current student ridership. Additionally, in partnership with our vendor, we were successful in renegotiating the FY25 special education daily transportation rate within our current contract realizing a savings of approximately \$216,000 this school year.

Quality and Diversity Fund (Q&D)

Summer school and PreK tuition funds have been received and booked. We are hopeful the first installment of the Open Choice grant will be received in December.

Revenue to the Town

Revenue to the Town for FY 2025 has slightly increased to \$2,569,431 due to increased student enrollment from Hartland. The first half of the tuition reimbursement for Hartland students attending Granby Public schools has been received and sent to the Town. Funds will continue to be sent to the town, as reimbursements are received throughout the year.

PROGRAM ACCOUNTS
Granby Board of Education FY 2025
November 2024 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$90,245	\$90,245	\$35,527	\$38,564	\$16,153	82.1%
02	Conference & Travel	\$58,094	\$58,094	\$14,897	\$7,101	\$36,095	37.9%
03	Dues and Fees	\$38,738	\$38,738	\$33,028	\$194	\$5,516	85.8%
04	Equipment	\$8,500	\$8,500	\$360	\$0	\$8,140	4.2%
05	Legal Services/Insurance	\$140,460	\$140,460	\$69,130	\$75,546	-\$4,216	103.0%
06	Library/Media	\$57,368	\$57,368	\$32,107	\$2,103	\$23,158	59.6%
07	Purchased Services	\$1,114,702	\$1,109,753	\$392,676	\$636,348	\$80,729	92.7%
08	Repairs & Maintenance	\$539,517	\$539,517	\$298,087	\$155,674	\$85,756	84.1%
09	Software	\$443,364	\$448,313	\$347,678	\$57,649	\$42,985	90.4%
10	Special Education	\$4,394,816	\$4,394,816	\$1,233,942	\$2,400,712	\$760,161	82.7%
11	Student Activities/Athletics	\$398,001	\$397,651	\$121,535	\$101,515	\$174,601	56.1%
12	Supplies	\$548,582	\$548,582	\$237,595	\$133,844	\$177,143	67.7%
13	Textbooks	\$119,698	\$119,698	\$34,795	\$2,229	\$82,675	30.9%
14	Transportation	\$1,168,747	\$1,168,747	\$265,135	\$918,286	-\$14,674	101.3%
15	Tuition	\$10,967	\$11,317	\$11,317	\$0	\$0	100.0%
16	Utilities	\$851,590	\$851,590	\$291,818	\$507,589	\$52,183	93.9%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Program	\$9,983,388	\$9,983,388	\$3,419,627	\$5,037,355	\$1,526,406	84.7%

PERSONNEL ACCOUNTS
Granby Board of Education FY 2025
November 2024 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
18	Administration	\$1,651,319	\$1,651,319	\$690,998	\$960,087	\$235	100.0%
19	Central Office	\$557,043	\$557,043	\$225,970	\$342,179	-\$11,106	102.0%
20	Certified Staff	\$11,638,907	\$11,638,907	\$3,627,331	\$7,931,782	\$79,793	99.3%
21	Custodial and Maintenance	\$1,481,279	\$1,481,279	\$617,309	\$857,042	\$6,927	99.5%
22	School Secretaries	\$715,648	\$715,648	\$273,651	\$438,401	\$3,596	99.5%
23	Special Education	\$4,452,429	\$4,452,429	\$1,450,752	\$2,801,162	\$200,515	95.5%
24	Student Activities/Athletics	\$545,575	\$545,575	\$147,899	\$395,448	\$2,228	99.6%
25	Teaching Assistants	\$327,901	\$327,901	\$135,186	\$265,398	-\$72,684	122.2%
26	Technology Support Services	\$357,910	\$357,910	\$122,227	\$228,973	\$6,710	98.1%
27	Tutors	\$41,720	\$41,720	\$7,001	\$16,380	\$18,339	56.0%
28	Employee Benefits	\$6,365,402	\$6,365,402	\$2,481,721	\$3,751,809	\$131,872	97.9%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Personnel	\$28,135,133	\$28,135,133	\$9,780,045	\$17,988,662	\$366,425	98.7%
	100 General Fund	\$38,118,521	\$38,118,521	\$13,199,672	\$23,026,018	\$1,892,831	95.0%

SPECIAL EDUCATION ACCOUNT DETAIL
Granby Board of Education FY 2025
November 2024 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Administrative/Certified	\$2,281,664	\$2,281,664	\$688,865	\$1,422,854	\$169,945	92.6%
02	Secretaries	\$102,667	\$102,667	\$43,132	\$63,685	-\$4,151	104.0%
03	Support Services	\$497,291	\$497,291	\$174,551	\$298,445	\$24,295	95.1%
04	Teaching Assistants	\$1,528,934	\$1,528,934	\$505,569	\$1,016,178	\$7,187	99.5%
05	Tutors	\$41,873	\$41,873	\$38,636	\$0	\$3,237	92.3%
	TOTAL PERSONNEL	\$4,452,429	\$4,452,429	\$1,450,752	\$2,801,162	\$200,515	95.5%
06	Communications	\$100	\$100	\$72	\$0	\$28	72.5%
07	Conference & Travel	\$14,125	\$14,125	\$206	\$244	\$13,675	3.2%
08	Dues and Fees	\$2,250	\$2,250	\$450	\$0	\$1,800	20.0%
09	Legal Services	\$27,500	\$27,500	\$7,606	\$19,894	\$0	100.0%
10	Purchased Services	\$153,375	\$153,375	\$70,927	\$170,123	-\$87,675	157.2%
11	Software	\$9,310	\$9,310	\$6,699	\$550	\$2,061	77.9%
12	Supplies	\$37,550	\$37,550	\$16,209	\$987	\$20,355	45.8%
13	Transportation	\$1,388,936	\$1,388,936	\$59,085	\$1,085,104	\$244,747	82.4%
14	Tuition	\$2,761,670	\$2,761,670	\$1,072,688	\$1,123,811	\$565,171	79.5%
	TOTAL PROGRAM	\$4,394,816	\$4,394,816	\$1,233,942	\$2,400,712	\$760,161	
	OVERALL TOTAL	\$8,847,244	\$8,847,244	\$2,684,694	\$5,201,875	\$960,676	89.1%

SUPPLEMENTAL INFORMATION
Granby Board of Education FY 2025
November 2024 Budget Expense Report

REVENUE TO TOWN SUMMARY
REIMBURSEMENTS FOR BOE EXPENDITURES

Description	Budget	Anticipated	Received To Date	Difference (Received minus Anticipated)
Regular Education Tuition*	\$678,674	\$721,812	\$360,906	-\$360,906
Special Education Tuition*	\$605,191	\$605,191	\$0	-\$605,191
B.E.A.R. Transition Academy Tuition*	\$0	\$150,000	\$0	-\$150,000
Excess Cost Grant	\$1,167,286	\$1,050,428	\$0	-\$1,050,428
Pay for Participation	\$42,000	\$42,000	\$4,257	-\$37,743
Totals	\$2,493,151	\$2,569,431	\$365,163	-\$2,204,268

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$95,335	-	-
Expenses	\$1,069,766	\$342,669	\$727,097
Revenue	\$1,028,144	\$30,367	-\$997,777
Ending Balance	\$53,713	-\$216,967	-\$270,680