

GRANBY PUBLIC SCHOOLS
BUSINESS OFFICE
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To: Cheri P. Burke, Superintendent of Schools

From: Nickie Stevenson, Director of Finance & Operations

Re: July-August 2026 Budget Expense Report

Date: September 8, 2026

Please find attached the July-August 2026 budget expense report for this fiscal year encompassing transactions through 8/31/2026.

Personnel and Program Accounts

While the summer months involve a significant amount of behind-the-scenes operational activity, there is generally less budget activity and encumbrance during this period. This is particularly true for personnel accounts, as staffing changes, assignments, and other human resources-related adjustments continue to be finalized.

With teachers and students now back in the buildings, we will begin to see increased activity and movement within both personnel and program accounts. As the fiscal year progresses, budgets and encumbrances will be updated to reflect current staffing, programming, and operational needs.

Special Education

Special education continues to be an area that requires close monitoring, particularly early in the school year as student needs, placements, and services are evaluated through the PPT process. There are currently a number of ongoing discussions and decisions regarding student services and placements. While additional students may require out-of-district placements, there is also the possibility that some students currently receiving out-of-district services may return to the district. As these decisions are finalized, related expenditures and encumbrances will be adjusted accordingly. Additionally, the certified budget is higher than originally anticipated due to the need for an additional 1.0 FTE teacher for the RISE program, as well as replacement staff being hired at higher rates.

Quality and Diversity Fund (Q&D)

The Quality and Diversity Fund opened FY 2027 with a balance of \$454,209. To date, only limited expenditures have been incurred, primarily related to programs and services such as summer school and social work. No new revenue has been recorded in the fund at this time.

Revenue to the Town

Revenue to the Town for FY 2027 is currently projected at \$2,588,917.

The final amount of revenue available for reimbursement will be influenced significantly by special education expenditures and applicable state grant reimbursements. The Excess Cost Grant remains the most variable component. The current projection remains subject to change as actual special education expenditures and state reimbursement information become available.

PROGRAM ACCOUNTS
Granby Board of Education FY 2027
July-August 2026 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$80,657	\$80,657	\$6,054	\$58,098	\$16,505	79.5%
02	Conference & Travel	\$47,944	\$47,944	\$4,769	\$2,465	\$40,710	15.1%
03	Dues and Fees	\$42,235	\$42,235	\$19,827	\$929	\$21,479	49.1%
04	Equipment/Furniture	\$18,385	\$18,385	\$0	\$0	\$18,385	0.0%
05	Legal Services/Insurance	\$160,074	\$160,074	\$3,337	\$150,886	\$5,851	96.3%
06	Library/Media	\$51,983	\$51,983	\$3,639	\$10,197	\$38,147	26.6%
07	Purchased Services	\$1,217,229	\$1,217,229	\$32,515	\$1,039,252	\$145,462	88.0%
08	Repairs & Maintenance	\$612,514	\$612,514	\$91,670	\$374,735	\$146,109	76.1%
09	Software	\$510,360	\$510,360	\$243,395	\$72,586	\$194,379	61.9%
10	Special Education	\$4,785,090	\$4,785,090	\$348,596	\$3,206,590	\$1,229,904	74.3%
11	Student Activities/Athletics	\$369,945	\$369,945	\$14,016	\$218,902	\$137,026	63.0%
12	Supplies	\$563,561	\$563,561	\$116,949	\$198,717	\$247,895	56.0%
13	Textbooks	\$80,666	\$80,666	\$1,653	\$6,000	\$73,012	9.5%
14	Transportation	\$1,261,940	\$1,261,940	\$77,231	\$1,158,481	\$26,228	97.9%
15	Tuition	\$11,578	\$11,578	\$0	\$11,578	\$0	100.0%
16	Utilities	\$842,535	\$842,535	\$43,225	\$752,579	\$46,731	94.5%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
Program		\$10,656,696	\$10,656,696	\$1,006,880	\$7,261,993	\$2,387,823	77.6%

PERSONNEL ACCOUNTS
Granby Board of Education FY 2027
July-August 2026 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
18	Administration	\$1,773,343	\$1,776,703	\$244,416	\$1,532,287	\$0	100.0%
19	Central Office	\$524,406	\$522,959	\$60,536	\$461,997	\$425	99.9%
20	Certified Staff	\$12,009,799	\$11,995,736	\$487,176	\$11,324,114	\$184,446	98.5%
21	Custodial and Maintenance	\$1,601,392	\$1,599,342	\$224,384	\$1,363,710	\$11,248	99.3%
22	School Secretaries	\$692,649	\$703,352	\$58,775	\$644,577	\$0	100.0%
23	Special Education	\$4,801,294	\$4,801,294	\$177,101	\$4,653,879	-\$29,686	100.6%
24	Student Activities/Athletics	\$573,647	\$573,647	\$5,786	\$543,272	\$24,588	95.7%
25	Teaching Assistants	\$391,852	\$391,852	\$309	\$391,414	\$129	100.0%
26	Technology Support Services	\$334,496	\$336,546	\$50,807	\$285,739	\$0	100.0%
27	Tutors	\$36,357	\$36,357	\$0	\$36,093	\$264	99.3%
28	Employee Benefits	\$6,995,503	\$6,995,503	\$483,513	\$6,399,916	\$112,074	98.4%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
Personnel		\$29,734,738	\$29,733,291	\$1,792,803	\$27,636,999	\$303,489	99.0%
100 General Fund		\$40,391,434	\$40,389,987	\$2,799,682	\$34,898,992	\$2,691,312	93.3%

SPECIAL EDUCATION ACCOUNT DETAIL
Granby Board of Education FY 2027
July-August 2026 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Administrative/Certified	\$2,370,841	\$2,370,841	\$132,982	\$2,342,403	-\$104,544	104.4%
02	Secretaries	\$115,009	\$115,009	\$14,433	\$100,147	\$429	99.6%
03	Support Services	\$511,158	\$511,158	\$15,199	\$494,759	\$1,200	99.8%
04	Teaching Assistants	\$1,792,371	\$1,792,371	\$13,866	\$1,705,570	\$72,935	95.9%
05	Tutors	\$11,915	\$11,915	\$621	\$11,000	\$294	97.5%
	TOTAL PERSONNEL	\$4,801,294	\$4,801,294	\$177,101	\$4,653,879	-\$29,686	100.6%
06	Communications	\$150	\$150	\$0	\$0	\$150	0.0%
07	Conference & Travel	\$12,048	\$12,048	\$259	\$1,091	\$10,698	11.2%
08	Dues and Fees	\$2,250	\$2,250	\$0	\$320	\$1,930	14.2%
09	Legal Services	\$28,875	\$28,875	\$0	\$10,500	\$18,375	36.4%
10	Purchased Services	\$238,661	\$238,661	\$1,484	\$68,047	\$169,130	29.1%
11	Software	\$9,860	\$9,860	\$3,779	\$300	\$5,780	41.4%
12	Supplies/Textbooks	\$53,028	\$53,028	\$6,054	\$6,584	\$40,390	23.8%
13	Transportation	\$1,299,073	\$1,299,073	\$6,577	\$1,258,842	\$33,654	97.4%
14	Tuition	\$3,141,147	\$3,141,147	\$330,443	\$1,860,907	\$949,797	69.8%
	TOTAL PROGRAM	\$4,785,090	\$4,785,090	\$348,596	\$3,206,590	\$1,229,904	
	OVERALL TOTAL	\$9,586,384	\$9,586,384	\$525,697	\$7,860,469	\$1,200,218	87.5%

SUPPLEMENTAL INFORMATION
Granby Board of Education FY 2027
July-August 2026 Budget Expense Report

REVENUE TO TOWN SUMMARY
REIMBURSEMENTS FOR BOE EXPENDITURES

Description	Budget	Anticipated	Received To Date	Difference (Received minus Anticipated)
Regular Education Tuition*	\$739,432	\$717,684	\$0	-\$717,684
Special Education Tuition*	\$800,000	\$800,000	\$0	-\$800,000
B.E.A.R. Transition Academy Tuition*	\$104,527	\$124,233	\$0	-\$124,233
Granby Alternative Program Tuition (GAP)*	\$120,000	\$0	\$0	\$0
Excess Cost Grant	\$905,000	\$905,000	\$0	-\$905,000
Pay for Participation	\$42,000	\$42,000	\$0	-\$42,000
Totals	\$2,710,959	\$2,588,917	\$0	-\$2,588,917

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$454,209	-	-
Expenses	\$1,277,330	\$45,683	\$1,231,647
Revenue	\$1,093,300	\$0	-\$1,093,300
Ending Balance	\$270,179	\$408,526	\$138,347