

GRANBY PUBLIC SCHOOLS

BUSINESS OFFICE

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To: Cheri P. Burke, Superintendent of Schools
From: Nickie Stevenson, Director of Finance & Operations
Re: January 2025 Budget Expense Report
Date: February 10, 2025

Please find attached the January 2025 budget expense report for this fiscal year encompassing transactions through 1/31/2025.

Personnel and Program Accounts

As a whole, both personnel and program account expenditures remain stable and are anticipated to be covered within the appropriated budget. A few personnel negative balances were covered with available funds within other line items, including a large portion of the regular education teaching assistant shortfall.

Special Education

Special education expenses continue to fluctuate as the year progresses, with encumbrances continually being adjusted to account for various student movement, program modifications and staff adjustments. As previously mentioned, the purchased services shortfall has been resolved with transportation savings. To date, special education spending is in good standing, but we must continue to be mindful of potential additional outplacements.

Quality and Diversity Fund (Q&D)

The Q&D fund continues to be positive, with an anticipated ending balance of approximately of \$100,000 as was outlined in the FY26 Plus One Memo dated 12/18/2024. This positive balance is due to both a strong opening balance, as well as magnet school tuition savings generated by legislation capping tuition amounts to be 58% of those charged in FY24.

BOE Reimbursements to the Town

Reimbursement revenue to the Town has decreased an additional \$109,241 to \$2,179,993 from \$2,289,234. Although regular education tuition reimbursements have increased to account for an additional student and the increased PPE (\$20,725), the excess cost reimbursement has been adjusted to reflect the state reimbursement percentage at 62.07%, the increased PPE, as well as amendments in student expenditures associated with program expenses (e.g., tuition, transportation, etc.). At this time, Granby's expected reimbursement for excess cost is \$521,816, a decrease of \$145,274 as previously reported. As expenses continue to fluctuate, their associated reimbursement amounts must also be adjusted. With that said, please be aware that as the district works diligently to reduce special education expenses in various capacities (e.g., in-district programs, outplacement reductions, contract negotiations, etc.), this will inevitably have a direct impact on excess cost amounts, as the expense threshold to even qualify for excess cost is quite extreme at \$93,262.

PROGRAM ACCOUNTS
Granby Board of Education FY 2025
January 2025 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$90,245	\$90,245	\$43,950	\$31,004	\$15,291	83.1%
02	Conference & Travel	\$58,094	\$56,681	\$19,533	\$5,446	\$31,701	44.1%
03	Dues and Fees	\$38,738	\$38,738	\$33,746	\$49	\$4,943	87.2%
04	Equipment	\$8,500	\$8,500	\$870	\$0	\$7,630	10.2%
05	Legal Services/Insurance	\$140,460	\$150,094	\$109,994	\$39,572	\$528	99.6%
06	Library/Media	\$57,368	\$57,368	\$41,198	\$2,463	\$13,707	76.1%
07	Purchased Services	\$1,114,702	\$1,104,664	\$589,526	\$438,555	\$76,583	93.1%
08	Repairs & Maintenance	\$539,517	\$539,517	\$362,039	\$127,926	\$49,552	90.8%
09	Software	\$443,364	\$448,313	\$350,245	\$57,232	\$40,836	90.9%
10	Special Education	\$4,394,816	\$4,383,342	\$1,648,316	\$1,957,722	\$777,304	82.3%
11	Student Activities/Athletics	\$398,001	\$394,519	\$156,507	\$85,899	\$152,114	61.4%
12	Supplies	\$548,582	\$548,582	\$302,110	\$122,797	\$123,675	77.5%
13	Textbooks	\$119,698	\$119,698	\$43,288	\$24,869	\$51,541	56.9%
14	Transportation	\$1,168,747	\$1,180,220	\$548,457	\$631,359	\$404	100.0%
15	Tuition	\$10,967	\$11,317	\$11,317	\$0	\$0	100.0%
16	Utilities	\$851,590	\$851,590	\$419,993	\$379,413	\$52,183	93.9%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Program	\$9,983,388	\$9,983,388	\$4,681,089	\$3,904,307	\$1,397,992	86.0%

PERSONNEL ACCOUNTS
Granby Board of Education FY 2025
January 2025 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
18	Administration	\$1,651,319	\$1,662,464	\$955,159	\$707,305	\$0	100.0%
19	Central Office	\$557,043	\$568,789	\$314,545	\$254,244	\$0	100.0%
20	Certified Staff	\$11,638,907	\$11,624,387	\$5,427,927	\$6,128,517	\$67,943	99.4%
21	Custodial and Maintenance	\$1,481,279	\$1,481,279	\$848,878	\$628,372	\$4,029	99.7%
22	School Secretaries	\$715,648	\$713,648	\$384,679	\$327,791	\$1,177	99.8%
23	Special Education	\$4,452,429	\$4,392,429	\$2,101,442	\$2,068,558	\$222,428	94.9%
24	Student Activities/Athletics	\$545,575	\$545,575	\$213,972	\$329,753	\$1,851	99.7%
25	Teaching Assistants	\$327,901	\$387,901	\$197,028	\$202,395	-\$11,523	103.0%
26	Technology Support Services	\$357,910	\$353,539	\$182,193	\$169,007	\$2,339	99.3%
27	Tutors	\$41,720	\$39,720	\$10,530	\$15,724	\$13,466	66.1%
28	Employee Benefits	\$6,365,402	\$6,365,402	\$3,704,160	\$2,575,185	\$86,057	98.6%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Personnel	\$28,135,133	\$28,135,133	\$14,340,513	\$13,406,851	\$387,769	98.6%
	100 General Fund	\$38,118,521	\$38,118,521	\$19,021,602	\$17,311,158	\$1,785,761	95.3%

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

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Administrative/Certified	\$2,281,664	\$2,266,364	\$1,026,088	\$1,070,214	\$170,062	92.5%
02	Secretaries	\$102,667	\$106,818	\$59,462	\$47,356	\$0	100.0%
03	Support Services	\$497,291	\$497,291	\$251,278	\$223,868	\$22,145	95.5%
04	Teaching Assistants	\$1,528,934	\$1,464,783	\$722,061	\$716,184	\$26,538	98.2%
05	Tutors	\$41,873	\$57,173	\$42,554	\$10,936	\$3,683	93.6%
	TOTAL PERSONNEL	\$4,452,429	\$4,392,429	\$2,101,442	\$2,068,558	\$222,428	94.9%
06	Communications	\$100	\$100	\$72	\$0	\$28	72.5%
07	Conference & Travel	\$14,125	\$14,125	\$578	\$4,106	\$9,440	33.2%
08	Dues and Fees	\$2,250	\$2,250	\$450	\$0	\$1,800	20.0%
09	Legal Services	\$27,500	\$27,500	\$9,526	\$17,974	\$0	100.0%
10	Purchased Services	\$153,375	\$248,140	\$109,842	\$131,736	\$6,562	97.4%
11	Software	\$9,310	\$9,310	\$6,699	\$550	\$2,061	77.9%
12	Supplies	\$37,550	\$37,550	\$16,966	\$1,128	\$19,456	48.2%
13	Transportation	\$1,388,936	\$1,282,697	\$74,014	\$923,916	\$284,767	77.8%
14	Tuition	\$2,761,670	\$2,761,670	\$1,430,167	\$878,312	\$453,190	83.6%
	TOTAL PROGRAM	\$4,394,816	\$4,383,342	\$1,648,316	\$1,957,722	\$777,304	
	OVERALL TOTAL	\$8,847,244	\$8,775,771	\$3,749,758	\$4,026,280	\$999,732	88.6%

SUPPLEMENTAL INFORMATION
Granby Board of Education FY 2025
January 2025 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	\$757,844	\$360,906	-\$396,938
Special Education Tuition*	\$605,191	\$771,364	\$25,763	-\$745,601
B.E.A.R. Transition Academy Tuition*	\$0	\$86,968	\$0	-\$86,968
Excess Cost Grant	\$1,167,286	\$521,816	\$0	-\$521,816
Pay for Participation	\$42,000	\$42,000	\$24,509	-\$17,491
Totals	\$2,493,151	\$2,179,993	\$411,178	-\$1,768,814

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$95,335	-	-
Expenses	\$1,069,766	\$530,704	\$539,062
Revenue	\$1,028,144	\$265,389	-\$762,755
Ending Balance	\$53,713	-\$169,980	-\$223,693