

# GRANBY PUBLIC SCHOOLS

## BUSINESS OFFICE

15-B North Granby Road  
Granby, CT 06035  
(860) 844-5253

*stevensonn@granbyschools.org*

To: Cheri P. Burke, Superintendent of Schools  
From: Nickie Stevenson, Director of Finance & Operations  
Re: February 2025 Budget Expense Report  
Date: March 7, 2025

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Please find attached the February 2025 budget expense report for this fiscal year encompassing transactions through 2/28/2025.

### **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. Please note the available balance associated with technology support services personnel is due to the anticipated receipt of ARPA grant funds from the Town to offset shared service expenditures. Additionally, financial closing schedules/timelines have been provided to all budget owners defining program and payroll account deadlines as we start to approach yearend.

### **Special Education**

Special education expenses continue to fluctuate as the year progresses, with encumbrances continually being modified to account for student movement, program modifications and staff adjustments. Special education remains in good standing, but we must continue to monitor potential shifts and changes.

### **Quality and Diversity Fund (Q&D)**

The Q&D fund continues to remain consistent. We fully expect to end the year with a positive balance.

### **BOE Reimbursements to the Town**

Reimbursement revenue to the Town is anticipated to increase by \$183,730. This is due to the additional \$40 Million investment by the State of Connecticut for special education expenses incurred by school districts for the FY 2025 school year. Per estimates calculated by the School and State Finance Project, this additional investment increases the original FY 2025 state reimbursement rate of 62.1% to 75.8%. With that said, the final amount to be received is not yet confirmed, as the final installments typically received in May are calculated from a second filing of reported expenditures by all districts in March. The Town has received the first installment of \$507,206 which is 75% of the first calculation by way of expenditures provided in December 2024. This second March filing determines the final balance to be distributed which takes into consideration all other district expenditure filings. The anticipated amount of \$705,546 is a high-level calculation conducted internally at the 75.8% reimbursement rate. As always, we will continue to monitor this closely and provide additional information as it becomes available.

**PROGRAM ACCOUNTS**  
**Granby Board of Education FY 2025**  
**February 2025 Budget Expense Report**

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$90,245	\$90,245	\$53,429	\$25,353	\$11,463	87.3%
02	Conference & Travel	\$58,094	\$56,681	\$24,882	\$8,027	\$23,772	58.1%
03	Dues and Fees	\$38,738	\$38,738	\$33,916	\$168	\$4,654	88.0%
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	\$42,380	\$9,656	\$5,333	90.7%
07	Purchased Services	\$1,114,702	\$1,104,664	\$688,374	\$347,482	\$68,807	93.8%
08	Repairs & Maintenance	\$539,517	\$539,517	\$400,606	\$103,292	\$35,619	93.4%
09	Software	\$443,364	\$448,313	\$366,041	\$43,962	\$38,310	91.5%
10	Special Education	\$4,394,816	\$4,376,342	\$2,343,748	\$1,430,332	\$602,262	86.2%
11	Student Activities/Athletics	\$398,001	\$394,519	\$174,063	\$74,200	\$146,256	62.9%
12	Supplies	\$548,582	\$548,582	\$343,554	\$106,537	\$98,491	82.0%
13	Textbooks	\$119,698	\$119,698	\$47,485	\$22,880	\$49,333	58.8%
14	Transportation	\$1,168,747	\$1,187,220	\$649,732	\$537,008	\$481	100.0%
15	Tuition	\$10,967	\$11,317	\$11,317	\$0	\$0	100.0%
16	Utilities	\$851,590	\$851,590	\$492,826	\$311,327	\$47,437	94.4%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	<b>Program</b>	<b>\$9,983,388</b>	<b>\$9,983,388</b>	<b>\$5,783,216</b>	<b>\$3,059,796</b>	<b>\$1,140,376</b>	<b>88.6%</b>

**PERSONNEL ACCOUNTS**  
**Granby Board of Education FY 2025**  
**February 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	\$1,086,411	\$576,052	\$0	100.0%
19	Central Office	\$557,043	\$568,989	\$358,712	\$210,277	\$0	100.0%
20	Certified Staff	\$11,638,907	\$11,619,387	\$6,341,002	\$5,207,712	\$70,674	99.4%
21	Custodial and Maintenance	\$1,481,279	\$1,492,279	\$978,811	\$513,181	\$288	100.0%
22	School Secretaries	\$715,648	\$713,648	\$444,789	\$267,682	\$1,177	99.8%
23	Special Education	\$4,452,429	\$4,392,429	\$2,461,045	\$1,709,950	\$221,434	95.0%
24	Student Activities/Athletics	\$545,575	\$550,575	\$213,670	\$336,433	\$472	99.9%
25	Teaching Assistants	\$327,901	\$387,901	\$235,343	\$150,407	\$2,151	99.4%
26	Technology Support Services	\$357,910	\$342,339	\$162,176	\$139,024	\$41,139	88.0%
27	Tutors	\$41,720	\$39,720	\$13,889	\$12,128	\$13,703	65.5%
28	Employee Benefits	\$6,365,402	\$6,365,402	\$4,229,084	\$2,070,712	\$65,606	99.0%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	<b>Personnel</b>	<b>\$28,135,133</b>	<b>\$28,135,133</b>	<b>\$16,524,932</b>	<b>\$11,193,557</b>	<b>\$416,644</b>	<b>98.5%</b>
	<b>100 General Fund</b>	<b>\$38,118,521</b>	<b>\$38,118,521</b>	<b>\$22,308,148</b>	<b>\$14,253,353</b>	<b>\$1,557,020</b>	<b>95.9%</b>

**SPECIAL EDUCATION ACCOUNT DETAIL**  
**Granby Board of Education FY 2025**  
**February 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	\$1,194,863	\$901,959	\$169,541	92.5%
02	Secretaries	\$102,667	\$106,818	\$67,626	\$39,191	\$0	100.0%
03	Support Services	\$497,291	\$497,291	\$291,818	\$190,241	\$15,232	96.9%
04	Teaching Assistants	\$1,528,934	\$1,464,783	\$863,220	\$569,559	\$32,004	97.8%
05	Tutors	\$41,873	\$57,173	\$43,517	\$9,000	\$4,656	91.9%
	<b>TOTAL PERSONNEL</b>	<b>\$4,452,429</b>	<b>\$4,392,429</b>	<b>\$2,461,045</b>	<b>\$1,709,950</b>	<b>\$221,434</b>	<b>95.0%</b>
06	Communications	\$100	\$100	\$72	\$0	\$28	72.5%
07	Conference & Travel	\$14,125	\$14,125	\$4,389	\$597	\$9,139	35.3%
08	Dues and Fees	\$2,250	\$2,250	\$450	\$68	\$1,732	23.0%
09	Legal Services	\$27,500	\$27,500	\$9,526	\$17,974	\$0	100.0%
10	Purchased Services	\$153,375	\$273,933	\$149,882	\$124,051	\$0	100.0%
11	Software	\$9,310	\$9,310	\$7,144	\$104	\$2,062	77.9%
12	Supplies	\$37,550	\$37,550	\$17,254	\$901	\$19,395	48.3%
13	Transportation	\$1,388,936	\$1,249,904	\$485,253	\$469,558	\$295,093	76.4%
14	Tuition	\$2,761,670	\$2,761,670	\$1,669,777	\$817,080	\$274,813	90.0%
	<b>TOTAL PROGRAM</b>	<b>\$4,394,816</b>	<b>\$4,376,342</b>	<b>\$2,343,748</b>	<b>\$1,430,332</b>	<b>\$602,262</b>	
	<b>OVERALL TOTAL</b>	<b>\$8,847,244</b>	<b>\$8,768,771</b>	<b>\$4,804,792</b>	<b>\$3,140,282</b>	<b>\$823,696</b>	<b>90.6%</b>

**SUPPLEMENTAL INFORMATION**  
**Granby Board of Education FY 2025**  
**February 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	\$705,546	\$507,206	-\$198,340
Pay for Participation	\$42,000	\$42,000	\$29,815	-\$12,185
<b>Totals</b>	<b>\$2,493,151</b>	<b>\$2,363,723</b>	<b>\$923,690</b>	<b>-\$1,440,033</b>

\*From Other Towns

**QUALITY AND DIVERSITY FUND (Q&D)**

Description	Budget	YTD	Difference (YTD vs. Budget)
<b>Opening Balance</b>	<b>\$95,335</b>	<b>-</b>	<b>-</b>
Expenses	\$1,069,766	\$576,676	\$493,090
Revenue	\$1,028,144	\$269,345	-\$758,799
<b>Ending Balance</b>	<b>\$53,713</b>	<b>-\$211,996</b>	<b>-\$265,709</b>