

GRANBY PUBLIC SCHOOLS

BUSINESS OFFICE

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To: Cheri P. Burke, Superintendent of Schools

From: Nickie Stevenson, Director of Finance & Operations

Re: April 2025 Budget Expense Report

Date: May 16, 2025

Please find attached the April 2025 budget expense report for this fiscal year encompassing transactions through 5/15/2025.

Personnel and Program Accounts

The overall budget remains aligned with projected annual expenditures. As is typical, during the school year both realized and anticipated savings, are identified to support both unplanned needs and yearend initiatives, while maintaining fiscal responsibility. Unspent funds may be returned to the Town for future educational use or deposited into the BOE Non-Lapsing Education Fund, reinforcing our commitment to Granby's public education.

As yearend progresses, fund transfers will increase to support key purchases and initiatives, including covering negative account balances via line-item transfers. Transfer requests requiring Board pre-approval are included at the end of this memo.

Currently, the personnel unallocated line has a balance of approximately \$267,000 due to staffing changes, vacancies, and leaves. These funds are no longer needed for FY 2025 personnel expenses. Additional program savings, particularly in special education, are also expected. Please note that invoices for goods and services received in May and June will continue to be processed through July.

Special Education

As previously mentioned at various times throughout the year, special education expenses are trending well below budget due to a variety of reasons. Such reasons consist of three (3) main contributing factors comprising of certified personnel, tuition and transportation.

- HS Psychologist (certified salary) – this employee resigned during the school year and due to the unique needs of this position, the district was unable to fill this position in FY 2025.
- Outplacement Tuition – throughout the course of the year three (3) students changed placement where they returned to in-district from their initial out-of-district placements. Additionally, there were four (4) students who withdrew from their outplaced program for various reasons (i.e., moved out of Granby, homeschooling, etc.)
- Transportation – there were significant savings this year in transportation due to a renegotiated daily contract rate, as well as the reduction of transportation for outplacements. As students leave outplacements as referenced above, transportation also ceases, which also garners savings. Finally, our special education department has been diligent in creating cost savings by alleviating

solo riders when possible and arranging ride shares. All-in-all, this year the district saved \$490,000 in special education transportation alone.

Please take note this type of surplus in special education is uncommon and can drastically change at what seems like a moment's notice. However, at this point in time we do not foresee any major shifts or changes prior to June 30th.

Quality and Diversity Fund (Q&D)

The forecast for the Q&D fund continues to remain consistent and positive. The fund is expected to end the year with a balance of approximately \$200,000.

BOE Reimbursements to the Town

The total reimbursement revenue to the Town for FY 2025 is anticipated to be \$2,327,563, which is \$165,588 less than originally budgeted. Even though the district experienced a large decrease (\$587,815) in the expected special education excess cost grant, tuition reimbursements as a whole increased \$422,227, thereby offsetting the decreased grant revenue. Most monies have been received, with the exception of tuition revenue from Hartford. However, we do fully expect to receive those funds by June 30th.

Transfer Requests

We request the following transfers from other line items with available program balances (e.g., utilities) to cover current supply line items with negative balances. Any supply line items that cannot be covered with other available supply accounts, require transfers from other categories. This type of transfer requires Board pre-approval. The accounts that require such transfers are listed below.

- \$12,000 for custodial and maintenance supplies
- \$60,197 for the purchase of the K-3 reading program and French textbooks

Additionally, as the fiscal year progresses and comes to a close, additional savings will accumulate. Given the substantial number of accounts (over 650), even the slightest amounts in each account can rapidly accumulate. Therefore, we request that additional yearend balances and unallocated funds first be transferred to balance all accounts as needed through June 30th. As FY 2025 comes to a close, the numbers for the board of education budget are highly favorable, where spending was less than the budgeted amount, demonstrating efficiency and effectiveness of current operations.

Therefore, in continued collaboration with the Town Board of Finance and the Board of Selectman, it is suggested to utilize a substantial portion of any remaining general fund monies (not to exceed \$650,000), for BOE small capital projects. Such designated funds, with the amount to be finalized after the closing of the fiscal year on 6/30/25, will be deposited into the BOE small capital fund and thereby requires approval from the Board of Education. This transfer of funds would create an appropriation for the following projects.

\$100,000 – BOE Central Office Roof
\$130,000 – GMHS Main Gym Bleachers
\$420,000 – Safety and Security*
\$650,000 – Total

*Please note, this amount could fluctuate depending upon final yearend expenses, as well as Board approval of any non-lapsing fund deposits. Any amount deposited in the small capital fund for the purpose of safety and security will be coupled with the current FY25 appropriated amount of \$439,603.

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

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$90,245	\$91,232	\$67,323	\$19,688	\$4,220	95.4%
02	Conference & Travel	\$58,094	\$56,681	\$29,097	\$10,172	\$17,412	69.3%
03	Dues and Fees	\$38,738	\$38,258	\$34,077	\$728	\$3,453	91.0%
04	Equipment/Furniture	\$8,500	\$199,045	\$8,826	\$190,185	\$34	100.0%
05	Legal Services/Insurance	\$140,460	\$150,094	\$145,314	\$2,861	\$1,920	98.7%
06	Library/Media	\$57,368	\$56,344	\$54,594	\$1,751	\$0	100.0%
07	Purchased Services	\$1,114,702	\$1,097,664	\$917,678	\$167,287	\$12,700	98.8%
08	Repairs & Maintenance	\$539,517	\$539,405	\$454,152	\$80,473	\$4,780	99.1%
09	Software	\$443,364	\$426,605	\$386,430	\$30,831	\$9,344	97.8%
10	Special Education	\$4,394,816	\$4,219,040	\$2,976,661	\$773,860	\$468,519	88.9%
11	Student Activities/Athletics	\$398,001	\$353,579	\$236,733	\$79,922	\$36,925	89.6%
12	Supplies	\$548,582	\$537,498	\$458,795	\$77,778	\$925	99.8%
13	Textbooks	\$119,698	\$167,816	\$198,806	\$29,207	-\$60,197	135.9%
14	Transportation	\$1,168,747	\$1,187,220	\$771,372	\$415,628	\$220	100.0%
15	Tuition	\$10,967	\$11,317	\$11,317	\$0	\$0	100.0%
16	Utilities	\$851,590	\$851,590	\$658,646	\$173,407	\$19,537	97.7%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
Program		\$9,983,388	\$9,983,388	\$7,409,820	\$2,053,777	\$519,791	94.8%

PERSONNEL ACCOUNTS
Granby Board of Education FY 2025
April 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	\$1,470,446	\$192,018	\$0	100.0%
19	Central Office	\$557,043	\$572,852	\$491,591	\$81,075	\$186	100.0%
20	Certified Staff	\$11,638,907	\$11,560,442	\$9,058,552	\$2,478,344	\$23,545	99.8%
21	Custodial and Maintenance	\$1,481,279	\$1,499,606	\$1,302,730	\$190,820	\$6,057	99.6%
22	School Secretaries	\$715,648	\$706,460	\$618,213	\$88,247	\$0	100.0%
23	Special Education	\$4,452,429	\$4,207,875	\$3,526,509	\$649,778	\$31,588	99.2%
24	Student Activities/Athletics	\$545,575	\$548,014	\$356,684	\$155,068	\$36,262	93.4%
25	Teaching Assistants	\$327,901	\$387,901	\$338,791	\$48,526	\$584	99.8%
26	Technology Support Services	\$357,910	\$331,099	\$252,125	\$49,075	\$29,899	91.0%
27	Tutors	\$41,720	\$25,683	\$22,816	\$2,867	\$0	100.0%
28	Employee Benefits	\$6,365,402	\$6,365,402	\$5,855,910	\$478,727	\$30,765	99.5%
29	Unallocated Appropriation	\$0	\$267,335	\$0	\$0	\$267,335	
Personnel		\$28,135,133	\$28,135,133	\$23,294,369	\$4,414,544	\$426,221	98.5%
100 General Fund		\$38,118,521	\$38,118,521	\$30,704,189	\$6,468,321	\$946,011	97.5%

SPECIAL EDUCATION ACCOUNT DETAIL

Granby Board of Education FY 2025

April 2025 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Administrative/Certified	\$2,281,664	\$2,113,565	\$1,709,861	\$402,184	\$1,520	99.9%
02	Secretaries	\$102,667	\$106,818	\$92,121	\$14,697	\$0	100.0%
03	Support Services	\$497,291	\$480,884	\$412,767	\$67,967	\$150	100.0%
04	Teaching Assistants	\$1,528,934	\$1,449,436	\$1,261,864	\$162,931	\$24,641	98.3%
05	Tutors	\$41,873	\$57,173	\$49,896	\$2,000	\$5,277	90.8%
	TOTAL PERSONNEL	\$4,452,429	\$4,207,875	\$3,526,509	\$649,778	\$31,588	99.2%
06	Communications	\$100	\$100	\$72	\$0	\$28	72.5%
07	Conference & Travel	\$14,125	\$14,125	\$5,593	\$267	\$8,265	41.5%
08	Dues and Fees	\$2,250	\$2,250	\$603	\$85	\$1,562	30.6%
09	Legal Services	\$27,500	\$27,500	\$20,578	\$6,923	\$0	100.0%
10	Purchased Services	\$153,375	\$300,871	\$201,049	\$70,754	\$29,068	90.3%
11	Software	\$9,310	\$8,812	\$8,508	\$104	\$200	97.7%
12	Supplies	\$37,550	\$37,550	\$26,606	\$2,085	\$8,859	76.4%
13	Transportation	\$1,388,936	\$1,141,162	\$665,417	\$231,760	\$243,985	78.6%
14	Tuition	\$2,761,670	\$2,686,670	\$2,048,235	\$461,882	\$176,553	93.4%
	TOTAL PROGRAM	\$4,394,816	\$4,219,040	\$2,976,661	\$773,860	\$468,519	
	OVERALL TOTAL	\$8,847,244	\$8,426,915	\$6,503,170	\$1,423,638	\$500,107	94.1%

SUPPLEMENTAL INFORMATION

Granby Board of Education FY 2025

April 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	\$757,844	\$0
Special Education Tuition*	\$605,191	\$871,215	\$25,763	-\$845,452
B.E.A.R. Transition Academy Tuition*	\$0	\$77,033	\$77,033	\$0
Excess Cost Grant	\$1,167,286	\$579,471	\$507,206	-\$72,265
Pay for Participation	\$42,000	\$42,000	\$30,409	-\$11,591
Totals	\$2,493,151	\$2,327,563	\$1,398,256	-\$929,308

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$95,335	-	-
Expenses	\$1,069,766	\$612,794	\$456,972
Revenue	\$1,028,144	\$979,654	-\$48,490
Ending Balance	\$53,713	\$462,195	\$408,482