

GRANBY PUBLIC SCHOOLS

BUSINESS OFFICE

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To: Cheri P. Burke, Superintendent of Schools
From: Nickie Stevenson, Director of Finance & Operations
Re: December 2024 Budget Expense Report
Date: January 9, 2025

Please find attached the December 2024 budget expense report for this fiscal year encompassing transactions through 12/31/2024.

Personnel and Program Accounts

As a whole, both personnel and program account expenditures remain consistent and are anticipated to be covered within the appropriated budget. The December report demonstrates no major fluctuations in expenditures on either side since last reported for the month of November. Negative balances continue to be monitored with some negative balances already covered with available funds within other line items.

Special Education

Special education expenses continue to be within the spending plan. The continued negative balance associated with purchased services will be eliminated by utilizing a portion of the savings realized in the transportation line deriving from adjusted encumbrances associated with ride shares, student ridership and the renegotiating of the contracted transportation rate. Therefore, unless there is an increased need for additional contracted services this account will be made whole.

Quality and Diversity Fund (Q&D)

The first installment of the Open Choice grant in the amount of \$221,814 has been received, as well as additional monies for PreK tuition. Current revenue received to date is \$261,017.

Revenue to the Town

Revenue to the Town for FY 2025 has decreased approximately \$280,000 to \$2,289,234 from \$2,569,431 as reported for November. Although we are anticipating increased special education tuition revenue for provided services, the B.E.A.R. Transition Academy revenue has been reduced due to decreased enrollment (i.e., one student) and revised student schedules. Additionally, just recently the State provided districts preliminary excess cost reimbursement percentages for FY 2025. At this time, Granby's expected reimbursement rate is 62.07%, which decreases expected revenue by \$383,338 from previous reports. Furthermore, the finalized 2023-2024 PPE (per pupil expenditure) should be available by the end of January. This amount will impact both excess cost and regular education tuition reimbursements. Once final data is received and solidified, numbers will be adjusted at that time.

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

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$90,245	\$90,245	\$40,584	\$33,846	\$15,815	82.5%
02	Conference & Travel	\$58,094	\$56,681	\$17,825	\$5,484	\$33,372	41.1%
03	Dues and Fees	\$38,738	\$38,738	\$33,646	\$149	\$4,943	87.2%
04	Equipment	\$8,500	\$8,500	\$870	\$0	\$7,630	10.2%
05	Legal Services/Insurance	\$140,460	\$147,694	\$108,122	\$39,572	\$0	100.0%
06	Library/Media	\$57,368	\$57,368	\$37,475	\$4,210	\$15,684	72.7%
07	Purchased Services	\$1,114,702	\$1,107,064	\$483,893	\$544,297	\$78,873	92.9%
08	Repairs & Maintenance	\$539,517	\$539,517	\$330,654	\$143,035	\$65,827	87.8%
09	Software	\$443,364	\$448,313	\$349,114	\$58,687	\$40,512	91.0%
10	Special Education	\$4,394,816	\$4,394,816	\$1,438,449	\$2,239,856	\$716,510	83.7%
11	Student Activities/Athletics	\$398,001	\$394,519	\$131,529	\$97,523	\$165,466	58.1%
12	Supplies	\$548,582	\$548,582	\$265,526	\$115,335	\$167,721	69.4%
13	Textbooks	\$119,698	\$119,698	\$36,758	\$794	\$82,146	31.4%
14	Transportation	\$1,168,747	\$1,168,747	\$450,876	\$720,863	-\$2,992	100.3%
15	Tuition	\$10,967	\$11,317	\$11,317	\$0	\$0	100.0%
16	Utilities	\$851,590	\$851,590	\$353,331	\$446,075	\$52,183	93.9%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Program	\$9,983,388	\$9,983,388	\$4,089,970	\$4,449,727	\$1,443,691	85.5%

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

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
18	Administration	\$1,651,319	\$1,655,084	\$823,009	\$841,040	-\$8,965	100.5%
19	Central Office	\$557,043	\$561,043	\$270,318	\$298,211	-\$7,486	101.3%
20	Certified Staff	\$11,638,907	\$11,638,907	\$4,529,424	\$6,998,406	\$111,077	99.0%
21	Custodial and Maintenance	\$1,481,279	\$1,481,279	\$732,183	\$744,544	\$4,552	99.7%
22	School Secretaries	\$715,648	\$713,648	\$332,806	\$379,665	\$1,177	99.8%
23	Special Education	\$4,452,429	\$4,452,429	\$1,801,368	\$2,453,452	\$197,610	95.6%
24	Student Activities/Athletics	\$545,575	\$545,575	\$181,302	\$360,748	\$3,526	99.4%
25	Teaching Assistants	\$327,901	\$327,901	\$170,858	\$228,347	-\$71,304	121.7%
26	Technology Support Services	\$357,910	\$354,145	\$152,210	\$198,990	\$2,945	99.2%
27	Tutors	\$41,720	\$39,720	\$9,003	\$14,060	\$16,657	58.1%
28	Employee Benefits	\$6,365,402	\$6,365,402	\$3,018,018	\$3,237,058	\$110,325	98.3%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
	Personnel	\$28,135,133	\$28,135,133	\$12,020,498	\$15,754,521	\$360,114	98.7%
	100 General Fund	\$38,118,521	\$38,118,521	\$16,110,468	\$20,204,248	\$1,803,805	95.3%

SPECIAL EDUCATION ACCOUNT DETAIL
Granby Board of Education FY 2025
December 2024 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	\$861,904	\$1,273,537	\$130,923	94.2%
02	Secretaries	\$102,667	\$106,818	\$51,297	\$55,521	\$0	100.0%
03	Support Services	\$497,291	\$497,291	\$213,927	\$259,113	\$24,251	95.1%
04	Teaching Assistants	\$1,528,934	\$1,524,783	\$633,135	\$857,415	\$34,233	97.8%
05	Tutors	\$41,873	\$57,173	\$41,105	\$7,865	\$8,202	85.7%
	TOTAL PERSONNEL	\$4,452,429	\$4,452,429	\$1,801,368	\$2,453,452	\$197,610	95.6%
06	Communications	\$100	\$100	\$72	\$0	\$28	72.5%
07	Conference & Travel	\$14,125	\$14,125	\$365	\$175	\$13,585	3.8%
08	Dues and Fees	\$2,250	\$2,250	\$450	\$0	\$1,800	20.0%
09	Legal Services	\$27,500	\$27,500	\$9,430	\$18,070	\$0	100.0%
10	Purchased Services	\$153,375	\$153,375	\$93,171	\$147,725	-\$87,520	157.1%
11	Software	\$9,310	\$9,310	\$6,699	\$550	\$2,061	77.9%
12	Supplies	\$37,550	\$37,550	\$16,255	\$1,128	\$20,167	46.3%
13	Transportation	\$1,388,936	\$1,388,936	\$60,777	\$1,083,471	\$244,688	82.4%
14	Tuition	\$2,761,670	\$2,761,670	\$1,251,230	\$988,738	\$521,702	81.1%
	TOTAL PROGRAM	\$4,394,816	\$4,394,816	\$1,438,449	\$2,239,856	\$716,510	
	OVERALL TOTAL	\$8,847,244	\$8,847,244	\$3,239,817	\$4,693,307	\$914,120	89.7%

SUPPLEMENTAL INFORMATION
Granby Board of Education FY 2025
December 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	\$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	\$667,090	\$0	-\$667,090
Pay for Participation	\$42,000	\$42,000	\$19,084	-\$22,916
Totals	\$2,493,151	\$2,289,234	\$405,753	-\$1,883,482

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$95,335	-	-
Expenses	\$1,069,766	\$381,208	\$688,558
Revenue	\$1,028,144	\$261,017	-\$767,127
Ending Balance	\$53,713	-\$24,856	-\$78,569