

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 2025 Budget Expense Report

Date: September 10, 2025

Please find attached the July-August 2025 budget expense report for this fiscal year encompassing transactions through 8/31/2025.

Personnel and Program Accounts

Current analysis indicates that expenditures in both personnel and program accounts are projected to remain within the appropriated budget. While a few unbudgeted expenses have arisen, we anticipate savings in other areas to offset these costs, with appropriate transfers made as needed.

Special Education

At this time, estimated special education expenditures for FY 2026 remain within the approved spending plan. Given that special education costs fluctuate throughout the school year, we will continue to monitor account activity and balances closely.

Quality and Diversity Fund (Q&D)

The Q&D fund opened with a balance of \$211,803. To date, only limited expenses (e.g., summer school, social work) have been incurred, and no new revenue has yet been booked. As a reminder:

- In FY 2025, general funds supported the purchase of the K–3 reading program textbooks partially budgeted in Q&D; these savings will help cover higher tuition costs related to the program shift from Asnuntuck to Goodwin.
- We anticipate additional revenue this year due to increased Open Choice enrollment (including kindergarten) and increased PreK tuition revenue associated with the new full-day program for four-year-old plus students.

Revenue to the Town

Revenue to the Town for FY 2026 is currently projected at \$2,285,546. At this point, no funds have been received and transferred to the Town. Special education expenses will significantly impact reimbursement and grant amounts, with the Excess Cost Grant being the most variable. Although the legislature allocated an additional \$40 million statewide, funding remains insufficient to fully support tiered grants. As a result, reimbursements are expected at 73.3%, which is higher than our budgeted rate of 65%. Final reimbursement percentages, however, are not typically confirmed until closer to year-end.

PROGRAM ACCOUNTS
Granby Board of Education FY 2026
July-August 2025 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Communications	\$92,889	\$92,889	\$11,391	\$68,399	\$13,100	85.9%
02	Conference & Travel	\$53,994	\$53,994	\$7,342	\$1,705	\$44,947	16.8%
03	Dues and Fees	\$40,012	\$40,012	\$20,896	\$11,514	\$7,602	81.0%
04	Equipment	\$9,500	\$9,500	\$204	\$0	\$9,296	2.1%
05	Legal Services/Insurance	\$160,470	\$160,470	\$15,681	\$134,063	\$10,726	93.3%
06	Library/Media	\$60,581	\$60,581	\$6,909	\$11,464	\$42,208	30.3%
07	Purchased Services	\$1,212,475	\$1,212,475	\$97,718	\$955,329	\$159,428	86.9%
08	Repairs & Maintenance	\$568,244	\$568,244	\$86,306	\$236,919	\$245,020	56.9%
09	Software	\$500,305	\$500,305	\$265,597	\$152,647	\$82,062	83.6%
10	Special Education	\$4,314,930	\$4,314,930	\$473,229	\$3,098,502	\$743,200	82.8%
11	Student Activities/Athletics	\$415,776	\$415,776	\$11,434	\$61,888	\$342,454	17.6%
12	Supplies	\$579,012	\$579,012	\$144,670	\$157,106	\$277,236	52.1%
13	Textbooks	\$112,880	\$112,880	\$15,410	\$14,375	\$83,095	26.4%
14	Transportation	\$1,232,920	\$1,232,920	\$104,612	\$1,101,832	\$26,476	97.9%
15	Tuition	\$11,317	\$11,317	\$0	\$0	\$11,317	0.0%
16	Utilities	\$852,044	\$852,044	\$110,031	\$656,339	\$85,674	89.9%
17	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
Program		\$10,217,348	\$10,217,348	\$1,371,429	\$6,662,081	\$2,183,839	78.6%

PERSONNEL ACCOUNTS
Granby Board of Education FY 2026
July-August 2025 Budget Expense Report

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
18	Administration	\$1,692,632	\$1,725,696	\$262,848	\$1,462,848	\$0	100.0%
19	Central Office	\$598,191	\$578,808	\$64,983	\$512,512	\$1,313	99.8%
20	Certified Staff	\$11,870,327	\$11,891,304	\$495,043	\$11,396,261	\$0	100.0%
21	Custodial and Maintenance	\$1,533,303	\$1,533,303	\$211,540	\$1,312,127	\$9,637	99.4%
22	School Secretaries	\$706,231	\$724,814	\$63,231	\$661,582	\$0	100.0%
23	Special Education	\$4,819,753	\$4,765,712	\$174,558	\$4,426,506	\$164,648	96.5%
24	Student Activities/Athletics	\$574,117	\$574,117	\$4,246	\$554,528	\$15,342	97.3%
25	Teaching Assistants	\$445,622	\$445,622	\$197	\$437,693	\$7,732	98.3%
26	Technology Support Services	\$274,096	\$274,896	\$61,765	\$213,131	\$0	100.0%
27	Tutors	\$35,589	\$35,589	\$0	\$35,589	\$0	100.0%
28	Employee Benefits	\$6,650,933	\$6,650,933	\$474,677	\$6,013,408	\$162,849	97.6%
29	Unallocated Appropriation	\$0	\$0	\$0	\$0	\$0	
Personnel		\$29,200,794	\$29,200,794	\$1,813,088	\$27,026,184	\$361,521	98.8%
100 General Fund		\$39,418,142	\$39,418,142	\$3,184,517	\$33,688,265	\$2,545,360	93.5%

SPECIAL EDUCATION ACCOUNT DETAIL

**Granby Board of Education FY 2026
July-August 2025 Budget Expense Report**

Row #	Description	Budget	Adjusted Budget	YTD Expended	Encumbered	Balance	Combined % Expended and Encumbered
01	Administrative/Certified	\$2,296,877	\$2,296,877	\$120,946	\$2,147,411	\$28,521	98.8%
02	Secretaries	\$110,692	\$110,692	\$14,366	\$96,326	\$0	100.0%
03	Support Services	\$519,932	\$519,932	\$19,375	\$500,557	\$0	100.0%
04	Teaching Assistants	\$1,830,695	\$1,776,654	\$19,871	\$1,659,852	\$96,931	94.5%
05	Tutors	\$61,556	\$61,556	\$0	\$22,360	\$39,196	36.3%
	TOTAL PERSONNEL	\$4,819,753	\$4,765,712	\$174,558	\$4,426,506	\$164,648	96.5%
06	Communications	\$100	\$100	\$0	\$42	\$58	42.0%
07	Conference & Travel	\$14,125	\$14,125	\$1,768	\$2,222	\$10,135	28.2%
08	Dues and Fees	\$2,250	\$2,250	\$0	\$400	\$1,850	17.8%
09	Legal Services	\$27,500	\$27,500	\$833	\$26,667	\$0	100.0%
10	Purchased Services	\$182,017	\$182,017	\$3,712	\$122,306	\$55,999	69.2%
11	Software	\$9,860	\$9,860	\$0	\$8,692	\$1,167	88.2%
12	Supplies/Textbooks	\$51,950	\$51,950	\$15,446	\$4,564	\$31,940	38.5%
13	Transportation	\$1,137,463	\$1,137,463	\$15,088	\$990,258	\$132,117	88.4%
14	Tuition	\$2,889,666	\$2,889,666	\$436,382	\$1,943,351	\$509,933	82.4%
	TOTAL PROGRAM	\$4,314,930	\$4,314,930	\$473,229	\$3,098,502	\$743,200	
	OVERALL TOTAL	\$9,134,683	\$9,080,642	\$647,786	\$7,525,008	\$907,848	90.0%

SUPPLEMENTAL INFORMATION
Granby Board of Education FY 2026
July-August 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*	\$787,550	\$601,025	\$0	-\$601,025
Special Education Tuition*	\$759,666	\$759,666	\$0	-\$759,666
B.E.A.R. Transition Academy Tuition*	\$84,737	\$52,264	\$0	-\$52,264
Excess Cost Grant	\$587,858	\$830,591	\$0	-\$830,591
Pay for Participation	\$42,000	\$42,000	\$0	-\$42,000
Totals	\$2,261,811	\$2,285,546	\$0	-\$2,285,546

*From Other Towns

QUALITY AND DIVERSITY FUND (Q&D)

Description	Budget	YTD	Difference (YTD vs. Budget)
Opening Balance	\$211,803	-	-
Expenses	\$984,237	\$33,982	\$950,255
Revenue	\$969,686	\$0	-\$969,686
Ending Balance	\$197,252	\$177,822	-\$19,431