

GRANBY PUBLIC SCHOOLS
BUSINESS OFFICE
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To: Cheri P. Burke, Superintendent of Schools
From: Nickie Stevenson, Director of Finance & Operations
Re: September 2025 Budget Expense Report
Date: October 7, 2025

Please find attached the September 2025 budget expense report for this fiscal year encompassing transactions through 9/30/2025.

Personnel and Program Accounts

An analysis of both personnel and program accounts indicate that projected expenditures remain on track to be covered within the approved budget. The current negative balance in the custodial and maintenance line is attributable to a temporary leave of absence. This variance is expected to be offset through available funds within other budgeted line items as the fiscal year progresses.

Special Education

At this point in time, estimated special education expenditures for FY 2026 remain aligned with the district's spending plan. Outplacement tuition, transportation and purchased services continue to represent significant cost drivers and will be monitored closely throughout the year to ensure continued alignment with budget projections.

Quality and Diversity Fund (Q&D)

As reported last month, no revenue has been recorded to date, with expenses increasing as expected. Once the district receives grant funds and tuition revenues are posted, we will start to see a shift in the ending balance, reflecting anticipated revenue-to-expenditure alignment.

Revenue to the Town

At this point in time, revenue to the Town for FY 2026 remains favorable at \$2,316,118. No funds have been received and provided to the Town to date.

General Fund

Fiscal Year 2025-2026

PROGRAM ACCOUNTS
Granby Board of Education FY 2026
September 2025 Budget Expense Report

| Row # | Description | Budget | Adjusted Budget | YTD Expended | Encumbered | Balance | Combined % Expended and Encumbered |
|-------|------------------------------|---------------------|---------------------|--------------------|--------------------|--------------------|---------------------------------------|
| 01 | Communications | \$92,889 | \$92,889 | \$17,773 | \$62,182 | \$12,935 | 86.1% |
| 02 | Conference & Travel | \$53,994 | \$53,994 | \$8,436 | \$4,419 | \$41,139 | 23.8% |
| 03 | Dues and Fees | \$40,012 | \$40,012 | \$33,223 | \$449 | \$6,340 | 84.2% |
| 04 | Equipment | \$9,500 | \$9,500 | \$204 | \$0 | \$9,296 | 2.1% |
| 05 | Legal Services/Insurance | \$160,470 | \$160,470 | \$49,950 | \$100,309 | \$10,211 | 93.6% |
| 06 | Library/Media | \$60,581 | \$60,581 | \$16,679 | \$13,319 | \$30,583 | 49.5% |
| 07 | Purchased Services | \$1,212,475 | \$1,212,475 | \$189,810 | \$912,284 | \$110,380 | 90.9% |
| 08 | Repairs & Maintenance | \$568,244 | \$568,244 | \$152,727 | \$357,624 | \$57,893 | 89.8% |
| 09 | Software | \$500,305 | \$500,305 | \$304,868 | \$116,840 | \$78,597 | 84.3% |
| 10 | Special Education | \$4,314,930 | \$4,314,930 | \$856,624 | \$3,139,354 | \$318,952 | 92.6% |
| 11 | Student Activities/Athletics | \$415,776 | \$415,776 | \$26,718 | \$132,421 | \$256,637 | 38.3% |
| 12 | Supplies | \$579,012 | \$579,012 | \$202,678 | \$165,220 | \$211,113 | 63.5% |
| 13 | Textbooks | \$112,880 | \$112,880 | \$26,334 | \$6,845 | \$79,702 | 29.4% |
| 14 | Transportation | \$1,232,920 | \$1,232,920 | \$104,612 | \$1,073,824 | \$54,484 | 95.6% |
| 15 | Tuition | \$11,317 | \$11,317 | \$0 | \$0 | \$11,317 | 0.0% |
| 16 | Utilities | \$852,044 | \$852,044 | \$162,785 | \$612,985 | \$76,274 | 91.0% |
| 17 | Unallocated Appropriation | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Program | \$10,217,348 | \$10,217,348 | \$2,163,421 | \$6,698,074 | \$1,365,853 | 86.6% |

PERSONNEL ACCOUNTS
Granby Board of Education FY 2026
September 2025 Budget Expense Report

| Row # | Description | Budget | Adjusted Budget | YTD Expended | Encumbered | Balance | Combined % Expended and Encumbered |
|-------|------------------------------|--------------|-----------------|--------------|--------------|-------------|---------------------------------------|
| 18 | Administration | \$1,692,632 | \$1,725,960 | \$406,844 | \$1,319,116 | \$0 | 100.0% |
| 19 | Central Office | \$598,191 | \$578,759 | \$111,332 | \$466,422 | \$1,005 | 99.8% |
| 20 | Certified Staff | \$11,870,327 | \$11,943,327 | \$1,427,617 | \$10,515,301 | \$410 | 100.0% |
| 21 | Custodial and Maintenance | \$1,533,303 | \$1,533,303 | \$330,620 | \$1,224,664 | -\$21,981 | 101.4% |
| 22 | School Secretaries | \$706,231 | \$725,663 | \$132,890 | \$592,773 | \$0 | 100.0% |
| 23 | Special Education | \$4,819,753 | \$4,712,624 | \$509,731 | \$4,117,745 | \$85,148 | 98.2% |
| 24 | Student Activities/Athletics | \$574,117 | \$574,117 | \$22,203 | \$543,707 | \$8,207 | 98.6% |
| 25 | Teaching Assistants | \$445,622 | \$445,622 | \$34,722 | \$403,174 | \$7,725 | 98.3% |
| 26 | Technology Support Services | \$274,096 | \$274,896 | \$92,648 | \$182,249 | \$0 | 100.0% |
| 27 | Tutors | \$35,589 | \$35,589 | \$1,927 | \$33,662 | \$0 | 100.0% |
| 28 | Employee Benefits | \$6,650,933 | \$6,650,933 | \$1,188,998 | \$5,311,592 | \$150,344 | 97.7% |
| 29 | Unallocated Appropriation | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | Personnel | \$29,200,794 | \$29,200,794 | \$4,259,532 | \$24,710,404 | \$230,859 | 99.2% |
| | 100 General Fund | \$39,418,142 | \$39,418,142 | \$6,412,953 | \$31,408,478 | \$1,596,712 | 95.9% |

SPECIAL EDUCATION ACCOUNT DETAIL
Granby Board of Education FY 2026
September 2025 Budget Expense Report

| Row # | Description | Budget | Adjusted Budget | YTD Expended | Encumbered | Balance | Combined % Expended and Encumbered |
|-------|--------------------------|--------------------|--------------------|--------------------|--------------------|------------------|---------------------------------------|
| 01 | Administrative/Certified | \$2,296,877 | \$2,274,877 | \$288,596 | \$1,985,360 | \$921 | 100.0% |
| 02 | Secretaries | \$110,692 | \$110,692 | \$22,816 | \$87,876 | \$0 | 100.0% |
| 03 | Support Services | \$519,932 | \$519,932 | \$54,707 | \$442,279 | \$22,945 | 95.6% |
| 04 | Teaching Assistants | \$1,830,695 | \$1,779,695 | \$141,484 | \$1,581,221 | \$56,990 | 96.8% |
| 05 | Tutors | \$61,556 | \$27,428 | \$2,127 | \$21,009 | \$4,292 | 84.4% |
| | TOTAL PERSONNEL | \$4,819,753 | \$4,712,624 | \$509,731 | \$4,117,745 | \$85,148 | 98.2% |
| 06 | Communications | \$100 | \$100 | \$42 | \$0 | \$58 | 42.0% |
| 07 | Conference & Travel | \$14,125 | \$14,125 | \$4,649 | \$927 | \$8,549 | 39.5% |
| 08 | Dues and Fees | \$2,250 | \$2,250 | \$400 | \$400 | \$1,450 | 35.6% |
| 09 | Legal Services | \$27,500 | \$27,500 | \$1,023 | \$26,477 | \$0 | 100.0% |
| 10 | Purchased Services | \$182,017 | \$182,017 | \$29,599 | \$107,597 | \$44,821 | 75.4% |
| 11 | Software | \$9,860 | \$9,860 | \$4,029 | \$4,492 | \$1,338 | 86.4% |
| 12 | Supplies/Textbooks | \$51,950 | \$51,950 | \$17,620 | \$3,465 | \$30,864 | 40.6% |
| 13 | Transportation | \$1,137,463 | \$1,137,463 | \$103,890 | \$922,152 | \$111,421 | 90.2% |
| 14 | Tuition | \$2,889,666 | \$2,889,666 | \$695,373 | \$2,073,843 | \$120,451 | 95.8% |
| | TOTAL PROGRAM | \$4,314,930 | \$4,314,930 | \$856,624 | \$3,139,354 | \$318,952 | |
| | OVERALL TOTAL | \$9,134,683 | \$9,027,555 | \$1,366,355 | \$7,257,099 | \$404,100 | 95.5% |