STATE OF CONNECTICUT

MUNICIPAL ACCOUNTABILITY REVIEW BOARD

SPRAGUE SUBCOMMITTEE

REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, March 23, 2023, 12:30 PM – 2:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials can be found at

Municipal Accountability Review Board (ct.gov)

Call-in Instructions: Telephone: (860) 840-2075

Access Code: 340 701 005

Agenda

- I. Call to Order
- II. Approval of Minutes:
 - a. May 26, 2022, Subcommittee Regular Meeting
- III. Presentation: FY 2022 Audit and Corrective Action Plan
- IV. Review and Discussion: Board of Education FY 2024 Recommended Budget
- V. Review and Discussion: BOF Approved FY 2024 Budget Draft for Public Hearing
- VI. Update: Grand List
- VII. Other Related Business
- VIII. Adjourn

DRAFT

STATE OF CONNECTICUT MUNICIPAL ACCOUNTABILITY REVIEW BOARD SPRAGUE SUBCOMMITTEE REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, May 26, 2022, 12:30 PM – 2:00 PM

Meeting Location: This was a virtual meeting. Meeting materials can be found at

Municipal Accountability Review Board (ct.gov)

Call-in Instructions: Telephone: (860) 840-2075

Access Code: 715 821 194

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State

Treasurer designee), Mark Waxenberg

Town Officials in Attendance: First Selectman Cheryl Blanchard, Superintendent William Hull,

Michele Demicco,

OPM Staff in Attendance: Julian Freund

I. Call to Order

The meeting was called to order at 12:34 PM.

- II. Approval of Minutes:
 - a. April 28, 2022 Subcommittee Regular Meeting

A motion to approve the minutes was made by Mr. Waxenberg with a second by Ms. Shaw. The motion passed unanimously.

- III. Review, Discussion and Possible Action: Labor Contract
 - a. Municipal Employees Union Independent, SEIU, Local 506, AFL-CIO (BOE Non-Certified employees)

Mr. Hull provided an explanation of the contract. He noted that negotiations was a very lengthy process and came close to going to arbitration. The agreement provides for general wage increases if 2.5% in each year. In addition to the above GWIs, in FY 2023, a minimum of \$15/hour is established in accordance with minimum hourly

wage. Premium cost-sharing for employee health benefits increases from the current 12% to 13% effective July 1, 2023. The District estimated the total cost of the contract at about \$72,000 over the three-year term.

A motion to recommend approval of the contract was made by Mr. Waxenberg, with a second by Ms. Shaw. All voted in favor.

IV. Review and Discussion: FY 2021 Audit

The Town's independent auditor, Sean O'Grady of King and King Associates, presented the FY 2021 audit. In FY 2021 the Town's Fund Balance increased by roughly \$395,000, eliminating the prior year deficit of (\$48,000) to achieve a Fund Balance of about \$347,000.

The deficit in the Capital Non-Recurring Fund was reduced by \$472,000, leaving a deficit of (\$162,000) in that fund as of 6/30/2021.

There were no significant or material audit findings (prior year findings were resolved). Three recommendations were noted in the Management Letter:

- Maintenance of full trial balances (certain BOE funds)
- Evidence of approval of WPCA invoices
- Funding of expenditures from CNR fund

V. Update: FY 2022 Audit Process

Mr. O'Grady reported that interim dates have been scheduled in July and that field work will be scheduled once the Town is ready.

VI. Update: FY 2023 Budget Adoption

Ms. Blanchard reported that the budget referendum will be held on June 8th.

VII. Other Related Business

VIII. Adjourn

The meeting adjourned at 1:22 PM.

Sprague FY 2022 Audit Report

Provided Separately



TOWN OF SPRAGUE

First Selectman's Office
1 Main Street
Baltic, Connecticut 06330
Phone: (860) 822-3000

Fax: (860) 822-3000

February 22, 2023

Town of Sprague, Connecticut State Single Audit Corrective Action Plan For the Fiscal Year Ended June 30, 2022

Office of Policy and Management 450 Capitol Avenue MS-54MFS Hartford, CT 06106-1379

Municipal Finance Services Unit

Attn: William Plummer

AUDIT FINDINGS

Finding Reference Number: 2022-001 – Significant Deficiency in Internal Control Over Compliance and Other Matters

Description of Finding: The Town did not erect a permanent plaque or sign identifying the project area, funding source, and that the project is a preserved open space accessible to the public for passive recreation, in accordance with the Department of Energy and Environmental Protection Municipal Open Space Program grant requirements.

Statement of Concurrence or Nonconcurrence: The Town of Sprague agrees with this finding.

Corrective Action: The Town has erected a permanent sign on the open space accessible area as of December 15, 2022 in accordance with grant requirements. The Town is also in the process of creating a grant checklist coversheet that highlights the specific action items, date requirements and responsible persons to ensure all grant requirements are met.

Name of Contact Person: Cheryl A. Blanchard, First Selectman, 860-822-3000 ext.202, firstselectman@ctsprague.org

Projected Completion Date: The Town anticipates this finding to be resolved by June 2023.

If the Office of Policy and Management has questions regarding this Plan, please call Cheryl A. Blanchard, First Selectman at 860-822-3000, extension 202.

Respectfully,

Chryl Ablanchard
Cheryl A. Blanchard
First Selectman



Sprague Board of Education

Board of Education Proposed Budget FY 2023-2024

Enclosures:

- 1. Budget Summary & Highlights
- 2. Budget for FY 2023-2024
- 3. Budget Narrative for FY 2023-2024
- 4. Grant & Revenue Summary FY 2023-2024

Updated:

February 2nd, 2023

Sprague Board of Education

Proposed Budget Summary & Highlights

FY 2023-2024

Local Funding Adopted Budget FY 2022-2023	Local Funding Proposed Budget FY 2023-2024	Dollar Increase	Percent Increase	
\$6,895,693	\$7,308,884	\$413,191	5.99%	

Staff Counts

The staff counts are based upon full time equivalent (FTE) and represent all positions that are funded by the local budget as well as other funding sources such as grants.

Certified	FY 2021-2022	28.9 FTE
Certified	FY 2022-2023	28.9 FTE
Certified	FY 2023-2024	28.9 FTE
Noncertified	FY 2021-2022	30.0 FTE
Noncertified	FY 2022-2023	28.5 FTE
Noncertified	FY 2023-2024	22.0 FTE

Budget Drivers

Tuition (Regular Ed)	\$101,318 / 1.47%
Tuition (Special Ed)	\$208,751 / 3.03%
Transportation (Special Ed)	\$142,860 / 2.07%
Health Insurance	\$73,218 / 1.06%

Budget Reductions

Wages Paid to Non-Certified Instructional	(\$73,088) / (1.06%)
Wages Paid to Certified Instructional	(\$62,736) / (.91%)

Remaining accounts have a net increase of \$22,868 / .33%

During the budget process, we took multiple factors into consideration that were out of our control. These factors included the current inflation rate (6.5%), Certified Union Contractual Increase (2.85%), and Non-Certified Union Contractual Increase (2.78%). These factors were in addition to estimated increases for insurance, services, and tuition.

^{*7} out of the total 22 Budget Functions have either no increase or a negative increase.

Sprague Board of Education 2023-2024 Operating Budget

Summary

							Carrinary		1/19/2023									
Account	Account Description		FY21 Actual		FY22 Actual		FY23 Budget	FY23	Actual To Date	FY24 Re	quest	Paid	d by Grants	Net	FY24 Request		\$ Change	% Change
51110	Wages Paid to Teachers	\$	1,394,063.14	\$	1,444,732.64	\$	1,385,199.00	\$	578,292.37	\$ 1,59	9,109.00	\$	276,646.00	\$	1,322,463.00	\$	(62,736.00)	-4.539
51120	Wages Paid to Instructional Assistants	\$	209,631.81	\$	232,504.97	\$	298,648.00	\$	74,297.81	\$ 27	70,468.00	\$	44,908.00	\$	225,560.00	\$	(73,088.00)	-24.47%
51900	Wages Paid Other Certified Staff	\$	284,874.53	\$	277,314.87	\$	427,054.00	\$	179,786.73	\$ 43	0,759.00	\$	-	\$	430,759.00	\$	3,705.00	0.87%
51901	Wages Paid Non-Certified Staff	\$	431,817.96	\$	453,089.83	\$	506,548.00	\$	254,454.06	\$ 56	8,693.00	\$	50,895.00	\$	517,798.00	\$	11,250.00	2.22%
51910	Wages Paid- Nurse Substitutes	Ś	-	Ś	-	Ś	4.000.00	Ś	-	Ś	4.000.00	Ś	-	Ś	4.000.00	Ś	-	0.00%
51930	Wages- Stipends	\$	14,966.00	\$	30,793.00	\$	27,104.00	\$	11,543.00	\$ 3	32,324.00	\$	3,895.00	\$	28,429.00	\$	1,325.00	4.89%
52100	Group Life Insurance	S	2,010.37	s	2,120.77	s	2,460.00	S	1,107.29	S	2,181.00	s	-	s	2,181.00	s	(279.00)	-11.34%
52200	FICA/Medicare Employer	s	77,422.14	s	89,588.47	s	92,661.00	Ś	35,899.67	\$ 9	93,972.00	s	5,291.00	s	88,681.00	Ś	(3,980.00)	-4.30%
	Pension Contributions	s	9.971.91		12.539.93	Ś	17.338.00		6.368.47		15.683.00		-	s	15.683.00	-	(1.655.00)	-9.55%
52500	Tuition Reimbursement	Š	2,726.40	s	2.032.20	Ś	10,000.00	Ś	1,075.20	\$ 1	10,000.00	s	-	s	10,000.00	s	-	0.00%
52600	Unemployment Compensation - BOE Office	S	507.04	S		s	3,000.00	_	-	S	3.000.00	s	-	s	3,000.00	s	-	0.00%
52700	Workers' Compensation - BOE Office	s	21,530.01	s	20,882.99	s	21,927.00	s	14,262.27	\$ 1	19,969.00	s	-	s	19,969.00	s	(1,958.00)	-8.93%
	Health Insurance	Ś	510.986.34	Ś	555.133.80	Ś	646,900.00	_			4.314.00	Ś	24.196.00	-	720.118.00	_	73,218.00	11.32%
53020	Legal Services - BOE Office	Ś	20.000.00	Ś	-	Ś	15,000.00	_	-	Ś	2.500.00	Ś	-	Ś	2,500.00	Ś	(12,500.00)	-83.33%
	Substitutes	S	-	S	-	s	7,000.00	_	-	s	7,000.00	Ś	-	s	7,000.00	Ś	-	0.00%
	In Service	s	80.00	s	349.50	Ś					3,000.00	s	_	Ś	3,000.00	-	(1,000.00)	-25.00%
	Purchased Pupil Services	Š	127.755.49	Š	68,212.60	Ś	110,592.00		15,806.22	-	22,129.00	Ś	80.383.00	-	141,746.00	_	31.154.00	28.17%
	Other Professional/Tech Services	S	14.546.59	5	18.108.04	s	20,100.00		8.119.38		21.250.00	-	-	Ś	21.250.00	-	1.150.00	5.72%
	Audit/Accounting Services - Business Office	Š	18,836.69	s	24,732.48	Ś	25,850.00		7,743.38	-	25,850.00	_		Ś	25,850.00	-	-,	0.00%
	Other Technical Services	Š	94.139.50	Š	75,978.00	Ś	76,014.00		48,874.00		78,945.00	5		Ś	78,945.00	-	2.931.00	3.86%
	Other Professional / Tech Services	Š		Š	1,973.02	_	3,570.00	_	1,567.44		3,570.00	-		Š	3,570.00	-	-,	0.00%
	Purchased Property Services	S	28,932.46	Ś	26,123.93	Ś	30,081.00		15,775.67		30,325.00	s	-	Ś	30,325.00	-	244.00	0.81%
	Rubbish Removal	\$	7,866.55	Ś	8,383.45	Ś	8,700.00		5,508.49	-	9,620.00	s		Ś	9,620.00	-	920.00	10.57%
	Equipment Repairs & Maintenance	Š	7,394.42	Ś	22,982.22	\$	5,200.00		1,846.50		5,200.00	Š		Ś	5,200.00	-	520.00	0.00%
	Building Repairs & Maintenance	s	21.270.22	-	79,274.51	-	5,000.00		10.511.74		5.000.00	\$		5		s		0.00%
54411		s	2.024.55	-	2,697.30	_	3,000.00		1.166.26	-	3.000.00	Ś		Ś	3.000.00	-		0.00%
54412		s	1,263.62	Ś	1.914.99	Ś	2,000.00	<u> </u>	,	-	2.000.00	Ś		Ś	2.000.00	-		0.00%
	Equipment Leasing	Š	17,305.73	-	19,233.57	Ś	18,000.00		11,631.82	-	19,000.00	s		Ś	19,000.00	•	1,000.00	5.56%
	Contracted Pupil Transportation Regular	Š	370.513.21		350.189.88	Ś	372,605.00	_			9.541.00	5	26,469.00	Ś	383.072.00	_	10.467.00	2.81%
	Contracted Pupil Transportation Spec Ed HS	Ś	56,759.00	Ś	79.316.57	Ś	58.500.00			-	74,647.00	Ś	20,405.00	Ś	, , , , , , , , , , , , , , , , , , , ,	s	116,147.00	198.54%
	Contracted Pupil Transportation Spec Ed Flem	Š	34,260.00	Ś	53,600.40	Ś	49,317.00	_	,		76,030.00	s		Ś	76,030.00	-	26,713.00	54.17%
	Contracted Pupil Transportation Athletics/Ext Curr	s	-	5	6,056.43	_	8,775.00		2,596.88	•	8,775.00	-	-	Ś	8,775.00	-	20,723.00	0.00%
	Contracted Pupil Transportation Field Trips	Š	522.00	Ś	260.56	Ś	2,500.00	_	506.70		2.500.00	Ś		Ś	2.500.00	-		0.00%
	Property/Liability Insurance - BOE Office	Š	19.712.13	s	19.978.91	Ś	_,	-		•	21.911.00	5		s	21.911.00	-	2 291 00	11.68%
	Communications - Telephone & Internet	Š	15,590.89	Ś	7,878.54	_	12,000.00	-	6,306.12		1,000.00	-		Ś	11,000.00	-	-,	-8.33%
	Postage	s	3,464.67	Ś	1,565.85	Ś	3,500.00	_	1,169.10		3,500.00	Ś		Ś	3,500.00	-	(2,000.00)	0.00%
	Advertising - BOE Office	\$	6,463.03	Ś	4,453.06	Ś	2,000.00			s	4,000.00	Ś		Ś	4,000.00	-	2,000.00	100.00%
	Tuition - HS Regular Ed - Public Schools	Š	1.271.400.14	Š	1.028.104.98	Ś	1,053,516.00	_		-	55,173.00	Ś		Ś	1,155,173.00	_	101,657.00	9.65%
	Tuition - HS Special Ed - Public Schools	s	457.966.02	Ś	592.991.38	_	659,932.00	_	461.364.49		0,437.00	-	15.000.00	-	745,437.00	_	85.505.00	12.96%
	Tuition - HS Special Ed - Private Schools	s	175,106.19	Ś	237,930.72	_	238,105.00	_	229,177.00		28,823.00	s	46.000.00	-	282,823.00	-	44,718.00	18.78%
	Tuition - Elem Special Ed - Private Schools	Š	33.558.29	Ś	122.395.00	Ś					98.473.00	Ś	40,000.00	Ś	-	5	39.304.00	24.69%
	Tuition - Elem Magnet Schools	Š	82,983.27	-	40,725.00	Ś	52,552.00			-	2,213.00	Ś		Ś	52,213.00	•	(339.00)	-0.65%
	Tuition - Elem Magnet Schools Special Ed	Š	137.095.00	5	96,673.73	S	113,340.00			-	2,564.00	Ś		5	152.564.00	-	39.224.00	34.61%
	Tuition - Elem Magnet Schools Special Ed Tuition- Adult Cooperative	S	14,091.00	5	13,629.00	5			-	-	32,371.00	s		s	/	s	(799.00)	-5.20%
	Travel Reimbursement	5	52.78	5	1,021.60	s					8,350.00		17,004.00	s	8,350.00	-	(2.000.00)	-19.32%
	General Supplies	5	32.954.54	•	29,968.72	_	37,075.00		11,610.19		87,275.00	_		S	37,275.00	_	1-11	-19.52%
	Instructional Supplies	S	5,533.93	-	20,512.94	S	6,200.00		671.66		6,200.00	S		5	6,200.00	-	200.00	0.00%
	Electricity	5	57,317.35		84,801.25	5	60,000.00		29,684.29		31,000.00	S		5	31,000.00	-	(29,000.00)	-48.33%
	Liquid Propane	5	12,675.01	_	19,552.44	\$	12,000.00	_			20,000.00	_		\$	20,000.00	-	8,000.00	-48.33% 66.67%
	• •	\$		-		-		_				\$		5		-	5.850.00	25.00%
	Heating Oil	-	23,109.13		16,829.60	\$	23,400.00		6,072.89	-	29,250.00	-		-	29,250.00	-	-,	
56260	Gasoline	\$	17,985.75	\$	44,137.93	\$	35,600.00	\$	24,042.21	\$ 4	1,000.00	\$	-	\$	41,000.00	\$	5,400.00	15.17

Sprague Board of Education 2023-2024 Operating Budget Summary 1/19/2023 FY21 Actual FY22 Actual FY23 Budget FY23 Actual To Date FY24 Request Paid by Grants Net FY24 Request \$ Change % Change Account Account Description 21,943.65 \$ 56400 Workbooks/Disposables \$ 2,757.19 \$ 10,500.00 \$ 42.80 \$ 10,500.00 \$ 1,500.00 \$ 9,000.00 \$ (1.500.00)-14.29% 56410 Textbooks 48,268.37 \$ 8,300.98 \$ 3,000.00 \$ (801.46) \$ 3,000.00 \$ 1,500.00 \$ 1,500.00 \$ (1,500.00)-50.009 100.00 \$ 56430 Professional Periodicals 27.00 \$ 27.00 \$ 100.00 \$ 100.00 \$ 0.00% 56500 Technology Supplies 1,435.94 \$ 2,000.00 \$ 2,000.00 \$ 2,000.00 \$ 0.00% 56501 Ink & Toner S 6,645.13 \$ 11,300.20 \$ 8,000.00 \$ 8,000.00 \$ S 8,000.00 \$ 0.00% 15 5,830.52 \$ 161.97 \$ 57300 Equipment - Non Instructional 13,191.55 \$ 2,430.00 \$ 1,000.00 \$ 1,000.00 \$ (1,430.00)-58.85% 57330 Furniture & Fixtures - Maintenance 8,211.00 \$ - \$ 0.00% _ 84,354.82 \$ 79,756.14 \$ 5,400.00 \$ 2,000.00 \$ 2,000.00 \$ 0.00% 57340 Technology Hardware-Instructional \$ 2,000.00 \$ - |\$ S 101,098.35 \$ 7,459.82 \$ 3,000.00 \$ - S 3,000.00 \$ S 3,000.00 \$ 0.00% 57341 Technology Hardware- Non-Instructional 57350 Software-Instructional 4,073.95 \$ 5,109.79 \$ 28,856.00 \$ 15,253.90 \$ 20,578.00 \$ 20,578.00 \$ (8,278.00)-28.69% 57351 Software- Non-Instructional 34,864.94 \$ 35,326.99 \$ 33,145.00 \$ 4,936.60 \$ 34,957.00 \$ 34,957.00 \$ 1,812.00 5.47% 58100 Dues & Fees \$ 27,484.50 \$ 24,040.00 \$ 18,294.00 \$ 10,162.00 \$ 18,342.00 \$ 18,342.00 \$ 48.00 0.26% 58900 Graduation Costs - BOE Office s 999.31 \$ 733.59 \$ 1,000.00 \$ - S 1,000.00 \$ S 1,000.00 \$ 0.00% 1,000.00 \$ 1,000.00 \$ 0.00% 58990 Other Expenses 1,000.00 \$ 6,468,876.82 \$ 6,558,672.28 \$ 6,895,693.00 \$ 3,783,919.61 \$ 7,903,371.00 \$ 594,487.00 \$ 7,308,884.00 \$ 413,191.00 5.99% Totals \$

Sprague Board of Education

Budget Narrative

FY 2023-2024

Salaries & Benefits:

51110: Wages Paid to Teachers

Wages paid to teachers include salaries for teaching staff included in Regular Education settings and Special Education settings. These accounts include other certified teaching positions such as tutors and summer school teaching staff. There are no new positions added to this budget.

Total teaching staff includes 24 Full Time Teachers and 1 (.5FTE) Teacher, not including tutors and summer school teaching staff. The breakdown is below:

Grade / Subject Area	Number of FTEs	Grant Funding
Preschool	1.0	(1.0) School Readiness Funded
Kindergarten	2.0	(1.4) Title I Funded
Grade 1/2	3.0	
Grade 3/4	3.0	
Grade 5/6	3.0	
Grade 7	2.0	
Grade 8	2.0	
Technology	.5	
Art	1.0	
Music	1.0	
Physical Education	1.0	
Special Education	4.0	(0.4) IDEA 611 Funded
Instructional Coach	1.0	(1.0) ESSER III Funded

3.8 FTEs of Teacher wages are covered by the School Readiness Grant (1.0 FTE), Title I Grant (1.4 FTE), IDEA 611 Grant (.4 FTE), and the ESSER III Grant (1.0 FTE). In addition, the ESSER III Grant supports the Summer School Program by funding 6 Certified Teachers. This Summer School Program is sperate from the Special Education Summer School Program that is reflected in the General Fund Budget.

Account Number	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
(Function.Object)							
1000.51110	Teacher Wages –	\$1,144,377	\$1,280,099	\$167,804	\$1,112,295	(\$32,082)	(2.80%)
	Reg Ed						
1200.51110	Teacher Wages –	\$231,822	\$313,950	\$108,842	\$205,108	(\$26,714)	(11.52%)
	Spec Ed						
1600.51110	Teacher Wages –	\$5,000	\$3,060	\$0	\$3,060	(\$1,940)	(38.80%)
	Summer School						
	Spec Ed						
1700.51110	Teacher Tutor	\$4,000	\$2,000	\$0	\$2,000	(\$2,000)	(50.00%)
	Wages – Reg Ed	•	,			• • •	,
Totals		\$1,385,199	\$1,599,109	\$276,646	\$1,322,463	(\$62,736)	(4.53%)

51120: Wages Paid to Instructional Assistants

Wages paid to Instructional Assistants include positions for Regular Education supports and Special Education supports. These accounts also include, like the certified Teachers, staff for summer school and Instructional Assistant Tutor positions.

There is a decrease to the Special Ed Instructional Assistant line, removing two (2.0) Instructional Assistant Positions, two (2.0) Instructional Interventionist Positions, the reduction of one Instructional Interventionist Position by (.6) FTE, and the reduction of two Building Sub Positions by a combined FTE of 1.0. These positions have remained unfilled or reduced and we have been able to manage covering the duties.

Position	Number of FTEs	Grant Funding
Building Sub	3.0	
Instructional Interventionist	3.4	(1.0) ESSER III Funded
Instructional Assistant	5.0	(1.0) School Readiness Funded

The School Readiness and ESSER III Grants support 2.0 positions, 1.0 Paraprofessional and 1.0 Instructional Interventionists. In addition, the ESSER III Grant supports the Summer School Program by funding 3 Instructional Assistants. This Summer School Program is sperate from the Special Education Summer School Program that is reflected in the General Fund Budget.

Account Number	Account	FY23	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description	Budget			Request		
1000.51120	Instructional	\$14,401	\$8,866	\$0	\$8,866	(\$5,535)	(38.43%)
	Assistant Wages –						
	Reg Ed						
1200.51120	Instructional	\$273,997	\$256,327	\$44,908	\$211,419	(\$62,578)	(22.84%)
	Assistant Wages –						
	Spec Ed						
1600.51120	Instructional	\$2,250	\$1,625	\$0	\$1,625	(\$625)	(27.78%)
	Assistant Wages –						
	Summer School						
	Spec Ed						
1700.51120	Instructional	\$8,000	\$3,650	\$0	\$3,650	(\$4,350)	(54.38%)
	Assistant Tutor						
	Wages – Spec Ed						
Totals		\$298,648	\$270,468	\$44,908	\$225,560	(\$73,088)	(24.47%)

51900: Wages Paid to Other Certified Staff

Wages Paid to Other Certified Staff include salaries for the Social Worker (1.0 FTE), School Psychologist (1.0 FTE), Superintendent (.45 FTE), Director of Pupil Services (1.0 FTE), and Principal (1.0 FTE).

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2110.51900	Wages – Social	\$48,125	\$50,005	\$0	\$50,005	\$1,880	3.91%
	Worker						
2140.51900	Wages –	\$53,052	\$54,932	\$0	\$54,932	\$1,880	3.54%
	School						
	Psychologist						
1200.51900	Wages –	\$119,500	\$122,822	\$0	\$122,822	\$3,322	2.78%
	Director of						
	Pupil Services						
2320.51900	Wages –	\$77,950	\$71,000	\$0	\$71,000	(\$6,950)	(8.92%)
	Superintendent						

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2400.51900	Wages – Principal	\$128,427	\$132,000	\$0	\$132,000	\$3,573	2.78%
Totals		\$427,054	\$430,759	\$0	\$430,759	\$3,705	0.87%

51901: Wages Paid to Other Noncertified Staff

Wages paid to Other Noncertified Staff include salaries for Administrative Assistants, School Nurse, Technology staff, Business Manager, Maintenance, and Custodians. The School Nurse position includes salaries for 2.0 FTE School Nurses. 1.0 FTE is located at Sayles School and 1.0 FTE is located at St. Joseph's. We apply for and receive funding from the State of CT through the Non-Public Health Grant. This funding is included in our budget under "Grant Funding". The Recess Monitor Position (.3 FTE) has been removed in the FY24 Budget. This position has remained unfilled and the duties have been covered internally. There has also been a reduction in Custodial staff by (.6). This reflects positions that were grant funded that have been filled with a reduction in hours.

Noncertified Staff positions are listed below:

Position	FTEs	Position Location / Description
Administrative Assistants / Office Support	4.8	Front office support, Special Education office,
		Technology Department, Board of Ed &
		Superintendent's Office, and Business Office.
School Nurse	2.0	(1) Sayles School, (1) Head Nurse Stipend, and (1)
		at St. Joseph's (partially reimbursed through
		Nonpublic School Health Grant)
Business Manager	.4	Business Office
Maintenance / Custodian	3.2	(1) Director of Facilities, (1) Full Time Custodian,
		(.4) Night Custodian / Summer Help, (.8) Split
		Day/Evening Custodians covered by ESSER III
		Funds.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1200.51901	Wages Paid Other Non-Cert Special Ed	\$62,510.32	\$65,134	\$0	\$65,134	\$2,623.68	4.20%

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object) 1600.51901	Description Wages Paid Other Non-Cert	\$2,400	\$1,757	\$0	Request \$1,757	(\$643)	(26.79%)
2130.51901	Summer School Wages Paid School Nurse	\$87,726	\$117,059	\$26,910	\$90,149	\$2,423	2.76%
2230.51901	Wages Paid Technology Staff	\$6,481	\$6,661	\$0	\$6,661	\$180	2.78%
2310.51901	Wages Paid Non-Cert BOE Admin Office	\$25,267.84	\$25,970	\$0	\$25,970	\$702.16	2.78%
2320.51901	Wages Paid Non-Cert Superintendent Office	\$25,267.84	\$25,970	\$0	\$25,970	\$702.16	2.78%
2400.51901	Wages Paid Non-Cert School Admin Office	\$77,361	\$82,833	\$0	\$82,833	\$5,472	7.07%
2510.51901	Wages Paid Non-Cert Business Office	\$104,919	\$107,838	\$0	\$107,838	\$2,919	2.78%
2600.51901	Wages Paid Building Maintenance	\$114,615	\$135,471	\$23,985	\$111,486	(\$3,129)	(2.73%)
Totals		\$506,548	\$568,693	\$50,895	\$517,798	\$11,250	2.22%

51910: Wages Paid to Substitute Nurses

These wages are paid to Nurse Substitutes as needed. The Substitute Nurse rate is \$200 per day.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2130.51910	Wages Paid Substitute Nurses	\$4,000	\$4,000	\$0	\$4,000	\$0	0.00%

51930: Wages - Stipends

Stipends have no contractual increase and include (2) TEAM Mentors (Partially reimbursed by State Grant Funds), a High School Coordinator, Project

Oceanology Facilitator (Funded by ESSER III Funds), Nursing Supervisor, 7th/8th Grade Advisor, Yearbook, Invention Convention (Funded by ESSER III Funds), and Lead Teacher. Also included are stipends for the sports program. The sports that are budgeted for FY 2023-2024 are: Co-ed Soccer Head Coach and Assistant Coach, Cheerleading Head Coach, Boys Basketball Head Coach and Assistant Coach, Girls Basketball Head Coach and Assistant Coach, Boys Intramural Basketball Head Coach and Assistant Coach, Boys & Girls Track Head Coach, and the Athletic Director Stipend.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1500.51930	Extra-	\$8,821	\$14,041	\$3,895	\$10,146	\$1,325	15.02%
	Curricular						
	Stipends						
1800.51930	Sports Teams	\$16,283	\$16,283	\$0	\$16,283	\$0	0.00%
	Stipends Paid						
2130.51930	Nursing	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
	Stipends Paid						
Totals		\$27,104	\$32,324	\$3,895	\$28,429	\$1,325	4.89%

52100: Group Life Insurance

Life Insurance coverage as per contract / agreement.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.52100	Group Life Ins-	\$726	\$726	\$0	\$726	\$0	0.00%
	Reg Ed						
1200.52100	Group Life Ins-	\$981	\$814	\$0	\$814	(\$167)	(17.02%)
	Spec Ed						
2110.52100	Group Life Ins-	\$38	\$38	\$0	\$38	\$0	0.00%
	Social Worker						

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2130.52100	Group Life Ins- Health Office	\$76	\$76	\$0	\$76	\$0	0.00%
2140.52100	Group Life Ins- Psychologist	\$38	\$38	\$0	\$38	\$0	0.00%
2230.52100	Group Life Ins- Technology	\$4	\$4	\$0	\$4	\$0	0.00%
2310.52100	Group Life Ins- BOE Office	\$8	\$15	\$0	\$15	\$7	87.50%
2320.52100	Group Life Ins- Superintendent Office	\$134	\$15	\$0	\$15	(\$119)	(88.81%
2400.52100	Group Life Ins- School Admin Office	\$194	\$194	\$0	\$194	\$0	0.00%
2510.52100	Group Life Ins- Business Office	\$72	\$72	\$0	\$72	\$0	0.00%
2600.52100	Group Life Ins- Maintenance Dept	\$189	\$189	\$0	\$189	\$0	0.00%
Totals		\$2,460	\$2,181	\$0	\$2,181	(\$279)	(11.34%)

52200: FICA/Med Employer Taxes

Employer taxes, for Certified Staff the rate is 1.45% and for Noncertified Staff the rate is 7.65%.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.52200	FICA/MED Reg Ed	\$19,222	\$19,240	\$957	\$18,283	(\$939)	(4.89%)
1200.52200	FICA/MED Spec Ed	\$33,064	\$30,925	\$2,500	\$28,425	(\$4,639)	(14.03%)
1600.52200	FICA/MED Summer School	\$309	\$304	\$0	\$304	(\$5)	(1.62%)

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1700.52200	FICA/MED	\$700	\$350	\$0	\$350	(\$350)	(50.00%)
	Tutors						
1800.52200	FICA/MED	\$1,245	\$250	\$0	\$250	(\$995)	(79.92%)
	Sports Teams						
2110.52200	FICA/MED	\$700	\$725	\$0	\$725	\$25	3.57%
	Social Worker						
2130.52200	FICA/MED	\$8,486	\$8,965	\$0	\$8,965	\$479	5.64%
	Health Office						
2140.52200	FICA/MED	\$770	\$797	\$0	\$797	\$27	3.51%
	Psychologist						
2230.52200	FICA/MED	\$496	\$511	\$0	\$511	\$15	3.02%
	Technology						
2310.52200	FICA/MED BOE	\$967	\$1,991	\$0	\$1,991	\$1,024	105.89%
	Office						
2320.52200	FICA/MED	\$2,126	\$3,021	\$0	\$3,021	\$895	42.10%
	Superintendent						
	Office						
2400.52200	FICA/MED	\$7,781	\$8,250	\$0	\$8,250	\$469	6.03%
	School Admin						
	Office						
2510.52200	FICA/MED	\$8,027	\$8,268	\$0	\$8,268	\$241	3.00%
	Business Office						
2600.52200	FICA/MED	\$8,768	\$10,375	\$1,834	\$8,541	(\$227)	(2.59%)
	Maintenance						
Totals		\$92,661	\$93,972	\$5,291	\$88,681	(\$3,980)	(4.30%)

52300: Pension Contributions

Contributions to Employee pensions as per contract / agreement.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1200.52300	Pension	\$3,552	\$2,606	\$0	\$2,606	(\$946)	(26.63%)
	Contributions						
	Spec Ed						
2230.52300	Pension	\$260	\$267	\$0	\$267	\$7	2.69%
	Contributions						
	Technology						
2310.52300	Pension	\$506	\$1,042	\$0	\$1,042	\$536	105.93%
	Contributions						
	BOE Office						
2320.52300	Pension	\$506	\$1,041	\$0	\$1,041	\$535	105.73%
	Contributions						
	Superintendent's						
	Office						
2400.52300	Pension	\$3,095	\$1,855	\$0	\$1,855	(\$1,240)	(40.06%
	Contribution						
	School Admin						
	Office						
2510.52300	Pension	\$4,834	\$4,904	\$0	\$4,904	\$70	1.45%
	Contribution						
	Business Office						
2600.52300	Pension	\$4,585	\$3,968	\$0	\$3,968	(\$617)	(13.46%)
	Contribution						
	Maintenance						
	Office						
Totals		\$17,338	\$15,683	\$0	\$15,683	(\$1,655)	(9.55%)

52500: Tuition Reimbursement

Tuition Reimbursement per contract. Certified contract not to exceed \$10,000 for bargaining unit per fiscal year in addition to limitations listed in bargaining unit agreement. Non-Certified contract prior approval required, and reimbursement does not exceed 80% of the course.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.52500	Tuition	\$10,000	\$10,000	\$0	\$10,000	\$0	0.00%
	Reimbursement						

52600: Unemployment Compensation

Unemployment compensation required when claims processed. Historical spend taken into consideration when budgeting for FY 2023-2024. We have not had any claims submitted for unemployment as of this date for FY23.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.52600	Unemployment Compensation	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

52700: Workers' Compensation

Workers' Compensation policy is through CIRMA. The budget reflects a 5% increase over <u>current year rates</u>. Insurance is required to protect employees for injuries sustained while at work.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.52700	Workers' Compensation	\$21,927	\$19,969	\$0	\$19,969	(\$1,958)	(8.93%)

52800: Health Insurance (Medical and Dental)

Sprague will be entering its 11th year with the State of Connecticut Partnership Plan. The rate increase for FY24 is estimated at 8% over <u>current year rates</u>. The FY23 budget for insurance was underbudgeted due to the initial notification we received that stated that the rates would likely not reflect an increase due to the State allocating part of their Coronavirus Relief Funds to the State Partnership Plan. That was not the case and the rates had an actual increase of about 10.5%. The FY24 budget accounts for this and the estimated 8% increase. The percentages of premium shares are also accounted for in this budget. The non-certified staff pay 13% of insurance premiums while the Board covers 87%. These rates are contractually set.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.52800	Health Insurance	\$279,651	\$356,317	\$11,544	\$344,773	\$65,122	23.29%
	Reg Ed						
1200.52800	Health Insurance	\$239,621	\$208,885	\$12,652	\$196,233	(\$43,388)	(18.11%)
	Spec Ed						
2110.52800	Health Insurance	\$9,842	\$11,439	\$0	\$11,439	\$1,597	16.23%
	Social Worker						
2130.52800	Health Insurance	\$11,104	\$12,652	\$0	\$12,652	\$1,548	13.94%
	Health Office						
2140.52800	Health Insurance	\$20,714	\$24,353	\$0	\$24,353	\$3,639	17.57%
	Psychologist						
2230.52800	Health Insurance	\$1,111	\$1,265	\$0	\$1,265	\$154	13.86%
	Technology						
2310.52800	Health Insurance	\$4,674	\$10,823	\$0	\$10,823	\$6,149	131.56%
	BOE Office					,	
2320.52800	Health Insurance	\$4,674	\$10,823	\$0	\$10,823	\$6,149	131.56%
	Superintendent's						
2400 5000	Office	±0= =00	400.010	40	400.010	4.000	17.110/
2400.52800	Health Insurance	\$25,566	\$29,948	\$0	\$29,948	\$4,382	17.14%
	School Admin						
2510 52000	Office	ć0.004	¢11 207	ćo	Ć11 207	ć1 202	12.040/
2510.52800	Health Insurance	\$9,994	\$11,387	\$0	\$11,387	\$1,393	13.94%
2600.52800	Business Office	\$39,949	\$66,422	\$0	\$66,422	\$26,473	66.27%
2000.52800	Health Insurance Maintenance	\$33,343	\$00,422	ې پې	\$00,42Z	\$20,473	00.27%
	Office						
Totals	Office	\$646,900	\$744,314	\$24,196	\$720,118	\$73,218	11.32%
าบเลเร		30 4 0,300	<i>\$744,</i> 314	324,130	3/2U,110	3/3,210	11.52/0

Professional Services:

53020: Legal Services BOE

The legal services budget is used for Attorney's fees as needed throughout the year. The budgeted amount here is based on historical figures.

Year	Total Spend
2022-23	\$1,202*
2021-22	\$4,415.50*
2020-21	\$20,000
2019-20	\$35,000
2018-19	\$32,824
2017-18	\$77,953
2016-17	\$25,856
2015-16	\$84,463

^{*}Spent to Date FY23 and Actual FY22

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.53020	Legal Services – BOE	\$15,000	\$2,500	\$0	\$2,500	(\$12,500)	(83.33%)

53200: Substitutes

Substitute costs for Regular Ed and Special Ed Teachers that are hired as needed through contracted services.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.53200	Substitutes Reg Ed	\$3,500	\$3,500	\$0	\$3,500	\$0	0.00%
1200.53200.	Substitutes Spec Ed	\$3,500	\$3,500	\$0	\$3,500	\$0	0.00%
Totals		\$7,000	\$7,000	\$0	\$7,000	\$0	0.00%

53220: In Service

This budget line is used for Professional Development throughout the district. It is based on current year plus needs of multi age classroom training, literacy and mathematics training, diversity training, etc.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2210.53220	In Service	\$4,000	\$3,000	\$0	\$3,000	(\$1,000)	(25.00%)

53230: Purchased Pupil Services

Purchased pupil services are for an array of services for students. In the Regular Education budget (1000), Purchased Pupil Services are used for Residency Services through Eastconn. In the Special Education Budget (1200), Purchased Pupil Services are used for the Board-Certified Behavioral Consultant (BCBA), Psych Evals, Audio Evals, Interpreters (as needed), and our School Readiness Liaison. There is also a budgeted line for Purchased Pupil Services under the Health Office (2130) that is used for CPR Training for our Staff. In the Speech & Audiology budget (2140), Purchased Pupil Services is used for our (2) contracted Speech & Language Pathologists and budgeted amounts include an estimated 3% increase. Finally, in the Occupational Therapy & Physical Therapy (OT/PT) Budget (2150) we budget for our contracted services that provide OT/PT to our students who require such services. These contracted services include an estimated 3% increase and are supported using the IDEA 611 Grant. Between the reduction in available grant funds and a contractual increase over time, the support of the general budget has had the need to increase. This increase is included in the budget.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.53230	Purchased Pupil	\$1,250	\$1,250	\$0	\$1,250	\$0	0.00%
	Services Reg Ed						
1200.53230	Purchased Pupil	\$29,000	\$51,123	\$14,383	\$36,740	\$7,740	26.69%
	Services Spec Ed						
1700.53230	Purchased Pupil	\$6,000	\$3,000	\$0	\$3,000	(\$3,000)	(50.00%)
	Services Tutors						
2130.53230	Purchased Pupil	\$720	\$720	\$0	\$720	\$0	0.00%
	Services Health						
	Office						
2140.53230	Purchased Pupil	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
	Services Psych						
2150.53230	Purchased Pupil	\$71,622	\$83,655	\$6,000	\$77,655	\$6,033	8.42%
	Services Speech						
2160.53230	Purchased Pupil	\$0	\$80,381	\$60,000	\$20,381	\$20,381	
	Services PT/OT						
Totals		\$110,592	\$222,129	\$80,383	\$141,746	\$31,154	28.17%

53300: Other Professional / Technical Services

Special Education budgets Other Professional / Technical Services for PMT Training (de-escalation & restraint training) for our Staff. This training is a requirement every year either as a new hire or as a refresher for an active employee. The Principal's Office budgeted for PowerSchool Support. This training is

needed for the change to multi age classrooms, report card changes, and the clerical changes in PowerSchool that go along with them. The Business Office budgets for Other Professional / Technical Services for our Medicaid Processing service through Compu Claim and for the payroll processing fees through Paychex. Health Services Other Professional / Technical Services is the expense for the Medical Advisor through UCFS. This is a service that is required.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1200.53300	Other Prof Tech	\$2,500	\$3,620	\$0	\$3,620	\$1,120	44.80%
	Services- Spec Ed						
2130.53300	Other Prof Tech	\$600	\$630	\$0	\$630	\$30	5.00%
	Services- Health						
	Services						
2400.53300	Other Prof Tech	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
	Services- Admin						
	Office						
2510.53300	Other Prof Tech	\$15,000	\$15,000	\$0	\$15,000	\$0	0.00%
	Services-						
	Business Office						
Totals		\$20,100	\$21,250	\$0	\$21,250	\$1,150	5.72%

53410: Audit/Accounting Services

The yearly audit fees are budgeted here. The audit costs are shared with the Town and the amount here is the Board of Education's share of the audit. The auditing firm is King, King and Associates. In addition to audit fees, this line also budgets for the annual GASB reports and ACA Monitoring fees through Paychex.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2510.53410	Audit/Accounting Services	\$25,850	\$25,850	\$0	\$25,850	\$0	0.00%

53520: Other Technical Services

Sprague Public Schools outsources Tech support services. Budgeted here is the costs for those services including Computer & Network support for all connected devices (computers, iPads, copiers, Chromebooks, cameras, switches, the entire Infrastructure). The Tech is currently on-site 4 days per week year-round.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2230.53520	Other Technical	\$76,014	\$78,945	\$0	\$78,945	\$2,931	3.86%
	Services-						
	Technology						

53540: Sports Officials

This line is used for Sports Officials to cover for home events.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1800.53540	Sports Officials	\$3,570	\$3,570	\$0	\$3,570	\$0	0.00%

Purchased Property Services:

54010: Purchased Property Services

Purchased property services are budgeted in the Maintenance Budget (2600). This budget includes services for the building & grounds as follows: Annual inspection on all fire equipment, Asbestos Inspection that occurs every 3 years, Maintenance Agreement on HVAC Systems, Security Monitoring, Elevator licenses, Elevator maintenance, Generator maintenance, and Pest control.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.54010	Purchased Property Services	\$30,081	\$30,325	\$0	\$30,325	\$244	.81%

54101: Rubbish Removal

This accounts for our trash removal, recycling, and dumpster rentals.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.54101	Rubbish Removal	\$8,700	\$9,620	\$0	\$9,620	\$920	10.57%

54300: Equipment Repairs & Maintenance

This is used for repairs and maintenance on any equipment in the school or on school grounds such as the tractor.

Account Number	Account	FY23	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description	Budget			Request		
2130.54300	Repairs & Maint	\$200	\$200	\$0	\$200	\$0	0.00%
	Equip- Health						
	Services						
2600.54300	Repairs & Maint	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
	Equip- Maintenance						
Totals		\$5,200	\$5,200	\$0	\$5,200	\$0	0.00%

54301: Building Repairs & Maintenance

Repairs and maintenance done on the building including but not limited to sprinkler repairs, door repairs, electrical repairs, floor cleaning, and gym floor refinishing.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.54301	Building Repairs & Maintenance	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%

54411: Water

Water services, quarterly billing. Average \$675 per quarter.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2600.54411	Water	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

54412: Sewer

Sewer services, quarterly billing. Average \$480 per quarter.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.54412	Sewer	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%

54420: Equipment Leasing

Included here is the copier leases throughout the building. This also includes our overage / per copy costs or meter reads.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.54420	Equipment Leasing	\$18,000	\$19,000	\$0	\$19,000	\$1,000	5.56%

Transportation/Insurance/Communications/Tuition

55100: Contracted Transportation - Regular Ed

The Sprague Board of Education went out to bid for Contracted Transportation in Fiscal Year 21. The contract was awarded to First Student. This budget line includes 5 Type I buses, 1 Type II Bus (Wheel Chair Accessible), Pre-K mid-day runs, Homeless Transportation, and High School Transportation. Budgeted amounts are based on our contracted rates. We also apply for the Magnet Transportation Grant every year, but these funds depend on the number of students transported to Magnet schools in that school year that the funds are applied for. If we are eligible to receive any funds, we apply the reimbursement to the Regular Education Transportation line. The grant funds in this line come from the School Readiness Grant and support the Pre-K mid-day runs.

Account Number	Account Description	FY23	FY24	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)		Budget	Request		Request		
2700.55100	Contracted Pupil	\$372,605	\$409,541	\$26,469	\$383,072	\$10,467	2.81%
	Transportation- Reg						

55108: Contracted Transportation – Special Education High School

Specialized transportation as needed for our Special Education High School students traveling to area High Schools or out of district private placements.

Transportation budgeted here is for students that have specialized transportation as written in the IEP. Our vendors for this specialized transportation include:

AABLE, AB Transportation, Curtin, Eastconn, and or First Student.

Account Number	Account Description	FY23	FY24	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)		Budget	Request		Request		
2700.55108	Contracted	\$58,500	\$174,647	\$0	\$174,647	\$116,147	198.54%
	Transportation- Spec						
	Ed HS						

55109: Contracted Transportation – Special Education Elementary School

Specialized transportation as needed for our Special Education Elementary School students traveling to out of district public or private placements.

Transportation budgeted here is for students that have specialized transportation as written in the IEP. Our vendors for this specialized transportation include:

AABLE, AB Transportation, Curtin, Eastconn, and or First Student.

Account Number	Account	FY23	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description	Budget			Request		
2700.55109	Contracted	\$49,317	\$76,030	\$0	\$76,030	\$26,713	54.17%
	Transportation-						
	Spec Ed Elem						

55150: Contracted Transportation Athletics / Extra Curricular

Transportation for extracurricular events such as Project Oceanology and Athletics for away games and or meets.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2700.55150	Contracted	\$8,775	\$8,775	\$0	\$8,775	\$0	0.00%
	Transportation-						
	Athletics/Extra						
	Curricular						

<u>55151:</u> Contracted Transportation for Field Trips

Transportation for field trip needs throughout the school year.

Account Number	Account	FY23	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description	Budget			Request		
2700.55151	Contracted	\$2,500	\$2,500	\$0	\$2,500	\$0	0.00%
	Transportation-						
	Field Trips						

55200: Property / Liability Insurance

Property and Liability insurance to cover the Sprague Board of Education for any property damage, School Leaders liability coverage, and Board members liability, and general liability. This line also includes Student Accident Insurance. These insurance policies are estimated at a 5% increase over current year rates.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.55200	Property/Liability	\$19,620	\$21,911	\$0	\$21,911	\$2,291	11.68%
	Insurance- BOE						

55300: Communications – Telephone & Internet

Internet services provided through the State of CT (CEN), phone service provided through Frontier, and this budget line also includes the phone maintenance agreement. Additionally, included in this line, are repairs and replacements for the handheld radios.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2600.55300	Communications-	\$12,000	\$11,000	\$0	\$11,000	(\$1,000)	(8.33%)
	Telephone &						
	Internet						

55301: Postage

This line covers postage for mailings to parents and other mailings as needed throughout the year. Current rates for mail are \$0.60 for a standard size piece of mail.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2400.55301	Postage	\$3,500	\$3,500	\$0	\$3,500	\$0	0.00%

55400: Advertising

Advertising for jobs in the Newspapers as needed. Postings include Teachers, Custodial/Maintenance, Substitutes, and or Instructional Assistants.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.55400	Advertising BOE	\$2,000	\$4,000	\$0	\$4,000	\$2,000	100.00%

55610: High School Tuition – Public Schools – Regular & Special Education

Tuition for our students to attend Public High Schools. These schools include, Norwich Free Academy, Griswold High School, Lyman Memorial High School, and Lebanon Agricultural Science. This also includes Magnet schools such as ACT Magnet, CT River Academy, New London Science and Technology Magnet, New London Visual & Performing Arts Magnet, and Three Rivers Middle College Magnet.

Tuition is budgeted at an estimated 3% increase. Students are budgeted based on their current placements and anticipated placements for the 2023 graduating 8th grade class.

This budget reflects the following in school placement for Regular Ed:

School	Number of Students	Tuition Cost Per Student	
NFA	64	\$14,052	Based on 10/1/22 Census
Norwich Tech	20	\$0	No cost to attend Tech Schools
Griswold	9	\$13,330	
Lyman	8	\$11,885	Based on 10/1/22 Census
Lebanon Vo-ag	4	\$6,823	
ACT Magnet	1	\$7,232	
CT River Academy	1	\$6,250	
Windham Tech	1	\$0	No cost to attend Tech Schools
Total Students	110		

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
6000.000100.55610	Tuition Reg Ed Public HS	\$1,053,516	\$1,155,173	\$0	\$1,155,173	\$101,657	9.65%

There is a budget increase in Special Ed Public High School tuition. This is due to forecasting our current enrollment, graduations, and our current 8th graders moving into High School placements. Also projected in this budget line is the Excess Cost Grant reimbursement from the State of Connecticut. Excess cost is based on historic reimbursements. Excess cost is reached when a student costs more than 4.5 times the Per Pupil cost that is set by the State on a yearly basis. The per pupil cost for Sprague for the 2022-2023 school year is \$18,697. Excess cost reimbursement would be a percentage (typically around 70-75%) of any amount spent over \$84,136.50. The budget reflects the following in school placement for Special Ed Public High Schools and estimates a 3% increase over previous year's tuition rates:

School	Number of Students	Tuition Cost Per Student
Griswold	12	\$26,719
Griswold Alternative School	1	\$49,863
Lyman	4	\$27,264
Lebanon Vo-ag	1	\$6,823
NFA Resource	4	\$20,684
NFA Aces	1	\$49,901
NL Visual Performing Arts	1	\$19,443
Windham Public Schools	1	\$82,474
Total Students	25	

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
6000.000200.55610	Tuition Spec Ed Public HS	\$659,932	\$760,437	\$15,000	\$745,437	\$85,505	12.96%

55630: Tuition High School – Special Education – Private

Tuition for Special Education Students who attend out of district private placements for High School. This line also contributes to the excess cost calculation. Tuition is budgeted at a 3% estimated increase over previous year's tuition rates.

School	Number of Students	Tuition Cost Per Student
Bradley	1	\$61,342
LEARN Intensive Care Program	1	\$115,129
Eastconn Northeast Regional Program	1	\$74,212
Sharp Training	2	\$38,121
Total Students	5	

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
6000.000200.55630	Tuition Spec Ed	\$238,105	\$328,823	\$46,000	\$282,823	\$44,718	18.78%
	HS Private						

55631: Tuition Elementary School – Special Education – Private

Tuition for students who are placed out of district in a private setting for elementary education. This line contributes to the excess cost calculation. Tuition is budgeted at a 3% estimated increase over previous year's tuition rates.

School	Number of Students	Tuition Cost Per Student
Natchaug Green Valley	2	\$80,788
The Learning Clinic	1	\$36,897
Total Students	3	

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
6100.000200.55631	Tuition Spec Ed Elem Private	\$159,169	\$198,473	\$0	\$198,473	\$39,304	24.69%

55660: Tuition Elementary School – Magnet Regular Ed – School Choice

Tuition for students who choose to attend an out of district school such as Charles Barrows STEM Academy, Integrated Day Charter, Nathan Hale Arts Magnet, Interdistrict School for Arts and Communication, and Winthrop Elementary Magnet.

School	Number of Students	Tuition Cost Per Student
Charles Barrows STEM Academy	7	\$5,148
Integrated Day Charter	5 *No charge for Charter Schools	\$0
Nathan Hale	1	\$3,279
Winthrop STEM	1	\$3,875
Total Students	14	

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
6100.000100.55660	Tuition Reg Ed	\$52,552	\$52,213	\$0	\$52,213	(\$339)	(.65%)
	Magnet						

55660: Tuition Elementary School - Magnet Special Ed - School Choice

Tuition for students who choose to attend an out of district school such as Charles Barrows STEM Academy, Integrated Day Charter, Nathan Hale Arts Magnet, Interdistrict School for Arts and Communication, Regional Multicultural Magnet School, and Winthrop Elementary Magnet.

School	Number of Students	Tuition Cost Per Student
Regional Multicultural Magnet School	2	\$64,069
Integrated Day Charter School	3	\$8,142
Total Students	5	

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
6100.000200.55660	Tuition Spec Ed Elem Magnet	\$113,340	\$152,564	\$0	\$152,564	\$39,224	34.61%

55690: Tuition – Adult Education

Sprague Board of Education contracts Adult Education services through Norwich Adult Education. The State of Connecticut reimburses a portion of the cost. The following is the historic reimbursements which average around 55% reimbursement. A 57% reimbursement is estimated in the 2022-2023 budget.

3 Year	Tuition	Total Cost	Total	% of
History	Increase	Total Cost	Reimbursement	Reimbursement
2022-2023	0%	\$32,050	\$18,153	57%
2021-2022	0%	\$32,050	\$18,421	57%
2020-2021	1%	\$32,050	\$17,056	53%
2019-2020	2%	\$31,733	\$17,343	54%
2018-2019	2%	\$31,111	\$16,444	53%
2017-2018	0%	\$30,501	\$16,308	53%

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1300.55690	Tuition- Adult	\$15,366	\$32,371	\$17,804	\$14,567	(\$799)	(5.20%)

<u>55800:</u> Conference Travel – Reimbursement

Travel reimbursement to staff for conferences or meetings. Mileage is reimbursed at the current IRS Rates (65.5 cents per mile as of January 2023).

Account Number	Account	FY23	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description	Budget			Request		
1200.55800	Travel Reimb- Spec	\$1,200	\$1,200	\$0	\$1,200	\$0	0.00%
	Ed						
2130.55800	Travel Reimb-	\$700	\$700	\$0	\$700	\$0	0.00%
	Health Office						
2210.55800	Travel Reimb- Prof	\$6,000	\$4,000	\$0	\$4,000	(\$2,000)	(33.33%)
	Dev						
2310.55800	Travel Reimb- BOE	\$300	\$300	\$0	\$300	\$0	0.00%
	Office						
2320.55800	Travel Reimb-	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	Superintendent's						
	Office						
2400.55800	Travel Reimb-	\$750	\$750	\$0	\$750	\$0	0.00%
	Admin Office						
2510.55800	Travel Reimb-	\$300	\$300	\$0	\$300	\$0	0.00%
	Business Office						
2600.55800	Travel Reimb-	\$100	\$100	\$0	\$100	\$0	0.00%
	Maintenance						
Totals		\$10,350	\$8,350	\$0	\$8,350	(\$2,000)	(19.32%)

Supplies:

56100: General Supplies

The general supplies accounts are used for supplies such as office supplies, general maintenance supplies, health office supplies, and assessment supplies.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1000.56100	General Supplies- Reg Ed	\$7,000	\$7,000	\$0	\$7,000	\$0	0.00%
1200.56100	General Supplies-	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	Spec Ed	, , , , , , ,	, , , , , ,	, -	, , , , , , ,	, -	

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1800.56100	General Supplies-	\$0	\$1,000	\$0	\$1,000	\$1,000	
	Sports						
2110.56100	General Supplies-	\$200	\$200	\$0	\$200	\$0	0.00%
	Social Worker	4	4	4 -		4.5	/
2130.56100	General Supplies- Health Services	\$2,400	\$2,400	\$0	\$2,400	\$0	0.00%
2140.56100	Assessment Supplies	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2150.56100	General Supplies- Speech	\$775	\$775	\$0	\$775	\$0	0.00%
2160.56100	General Supplies- OT/PT	\$0	\$200	\$0	\$200	\$200	
2210.56100	General Supplies- In-Service	\$2,000	\$1,000	\$0	\$1,000	(\$1,000)	(50.00%)
2230.56100	General Supplies- Technology	\$500	\$500	\$0	\$500	\$0	0.00%
2310.56100	General Supplies- BOE Office	\$1,400	\$1,400	\$0	\$1,400	\$0	0.00%
2320.56100	General Supplies- Superintendent Office	\$300	\$300	\$0	\$300	\$0	0.00%
2400.56100	General Supplies- Admin Office	\$2,500	\$2,500	\$0	\$2,500	\$0	0.00%
2510.56100	General Supplies- Business Office	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2600.56100	General Supplies- Maintenance	\$16,000	\$16,000	\$0	\$16,000	\$0	0.00%
Totals		\$37,075	\$37,275	\$0	\$37,275	\$200	.54%

56110: Instructional Supplies

The instructional supplies account lines are used for supplies directly related to instruction. Teachers are allotted up to \$200 for their classrooms.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.56110	Instructional Supplies- Reg Ed	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
1200.56110	Instructional Supplies- Spec Ed	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2140.56110	Instructional Supplies- Psych	\$200	\$200	\$0	\$200	\$0	0.00%
Totals		\$6,200	\$6,200	\$0	\$6,200	\$0	0.00%

56220: Electricity

Electricity for school building and parking lot lights. Currently our energy supplier is Constellation and our delivery is through Eversource. Solar panels are scheduled to be completed by the end of the Summer of 2023. Our contracted rate for energy will be \$0.059/KwH at that time.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2600.56220	Electricity	\$60,000	\$31,000	\$0	\$31,000	(\$29,000)	(48.33%)

56230: Liquid Propane

Propane for Cafeteria, science labs, and for rooftop heating units.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.56230	Liquid Propane	\$12,000	\$20,000	\$0	\$20,000	\$8,000	66.67%

56240: Heating Fuel

Typical usage ranges from a low of 8,400 gallons to a high of 14,300 gallons over the past 5 years. We look to lock in between 8,000 – 9,000 gallons and are currently budgeting a rate of \$3.25 per gallon. For FY23 we locked in through the RESC Consortium at a rate of \$4.14 per gallon.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.56240	Heating Oil	\$23,400	\$29,250	\$0	\$29,250	\$5,850	25.00%

56260: Gasoline

Gasoline for Maintenance Equipment and Buses.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2600.56260	Gasoline- Maintenance	\$600	\$1,000	\$0	\$1,000	\$400	66.67%
2700.56260	Gasoline- Transportation	\$35,000	\$40,000	\$0	\$40,000	\$5,000	14.29%
Totals		\$35,600	\$41,000	\$0	\$41,000	\$5,400	15.17%

56400: Workbooks / Disposables

Workbooks for classroom instruction. Separate from Textbooks, workbooks are disposable and cannot be used year after year.

Account Number	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)					Request		
1000.56400	Workbooks/Disposables	\$10,000	\$10,000	\$1,500	\$8,500	(\$1,500)	(15.00%)
	Reg Ed						
1200.56400	Workbooks/Disposables	\$500	\$500	\$0	\$500	\$0	0.00%
	Spec Ed						
Totals		\$10,500	\$10,500	\$1,500	\$9,000	(\$1,500)	(14.29%)

56410: Textbooks

Textbooks for classroom instruction.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.56410	Textbooks	\$3,000	\$3,000	\$1,500	\$1,500	(\$1,500)	(50.00%)

56430: Professional Periodicals

Professional periodical for Nurses' Office.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2130.56430	Professional	\$100	\$100	\$0	\$100	\$0	0.00%
	Periodicals-						
	Health Services						

56500: Technology Supplies

Small tech supplies such as USB drives, keyboards, mice, CDs, small devices, and additional miscellaneous needs.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2230.56500	Technology Supplies	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%

56501: Ink & Toner

Ink & Toner for district printing needs.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.56501	Ink & Toner	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%

Equipment:

57300: Equipment- Non-Instructional

General equipment purchases for non-instructional needs such as office equipment and maintenance equipment.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
1200.57300	Equipment- Non-	\$1,430	\$0	\$0	\$0	(\$1,430)	(100.00%)
	Instructional						
	Spec Ed						
2600.57300	Equipment- Non-	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	Instructional						
	Maintenance						
Totals		\$2,430	\$1,000	\$0	\$1,000	(\$1,430)	(58.85%)

57340: Instructional Technology Hardware

Replacement of student / classroom technology equipment.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2230.57340	Tech	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
	Hardware-						
	Instructional						

57341: Non-Instructional Technology Hardware

Network gear, network infrastructure equipment, and other tech hardware as needed.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2230.57341	Tech Hardware-	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%
	Non-Instructional						

57350: Instructional Software

Instructional software includes Google Chrome Management Licenses, Learning A-Z, Riverside Insights, Smart Learning Suite, i-Ready, and other student applications as needed directly related to instruction.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2230.57350	Software-	\$28,856	\$20,578	\$0	\$20,578	(\$8,278)	(28.69%)
	Instructional						

57351: Non-Instructional Software

Non-Instructional software includes Accufund financial software, Antivirus, Follett Destiny, IEP Direct, My Learning Plan, PowerSchool, SNAP (Nurses' software), School Messenger, Windows License renewals, GCN (employee compliance training), Beehively Website Platform, and Zoom.

Account Number	Account	FY23 Budget	FY24 Request	Grant Funding	Net FY24	\$ Change	% Change
(Function.Object)	Description				Request		
2230.57351	Software- Non-	\$33,145	\$34,957	\$0	\$34,957	\$1,812	5.47%
	Instructional						

Dues & Fees:

58100: Dues & Fees

Dues and fees for various programs and memberships throughout the district. Dues and fees include dues for Project Oceanology, National Association for Music Education, CT Music Educators' Association, CT Science & Engineering Fair, S.E.M.S.A.C Sports Conference dues, CT Invention Convention, Eastconn TEAM Collaborative, National Invention Convention, ConnCase, NAEYC, Nursing License, Nurse Malpractice Insurance, CT Reap, CABE, Learn SECASA, CAPSS, Eastconn NASA, NESDEC, CT Association of Schools, CASBO, and Eastconn RESC Membership.

Account Number	Account Description	FY23	FY24	Grant	Net FY24	\$ Change	% Change
(Function.Object)		Budget	Request	Funding	Request		
1000.58100	Dues & Fees Reg Ed	\$9,869	\$9,551	\$0	\$9,551	(\$318)	(3.22%)
1200.58100	Dues & Fees Spec Ed	\$760	\$810	\$0	\$810	\$50	6.58%
2130.58100	Dues & Fees Health Services	\$600	\$600	\$0	\$600	\$0	0.00%
2310.58100	Dues & Fees BOE Office	\$2,572	\$2,687	\$0	\$2,687	\$115	4.47%
2320.58100	Dues & Fees Superintendent's Office	\$3,541	\$3,445	\$0	\$3,445	(\$96)	(2.71%)
2400.58100	Dues & Fees Admin Office	\$952	\$924	\$0	\$924	(\$28)	(2.94%)
2510.58100	Dues & Fees Business Office	\$0	\$325	\$0	\$325	\$325	
Totals		\$18,294	\$18,342	\$0	\$18,342	\$48	.26%

58900: Graduation Costs – BOE

Costs to cover graduation such as chair rentals, graduation caps & gowns, and other rentals as needed. The remaining cost to cover graduation is through 8th grade class fundraising.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.58900	Graduation Costs- BOE	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

58990: Other Expenses – BOE

Other expenses that do not fall into any of the other object categories. These would be anything that the Board feels a necessary expense to maintain the daily operations of the school community.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2310.58990	Other Expenses- BOE	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

Sprague Board of Education

Grant & Revenue Sources

FY 2023-2024

•	nated Award Term	General Fund Reference / Narrative of Funds
Adult Ed \$18	3,153 2023-2024	Adult Ed Tuition code 1300.55690
FY22	\$18,421	
ARP IDEA 611 \$18	3,043 7/1/2021-	Pupil services for behavior and mental health
	6/30-2023	interventions.
ARP IDEA 619 \$1	,727 7/1/2021-	Pupil services for behavior and mental health
	6/30/2023	interventions for students 3-5 years old.
	1,475 1/5/2021-	Funding for expenses related to COVID-19 including
aside Funds	9/30/2023	addressing learning loss, summer school programs,
	- / / / / / / / / / / / / / / / / / / /	and facility upgrades.
· · · · · · · · · · · · · · · · · · ·	7/1/2021-	Assessments helping to address social emotional
Education Recovery	6/30-2023	learning and diagnostic evaluations for students who
Activities & Bonus Grant		were significantly impacted by disrupted learning as
50550 11.0	7/4/2024	a result of COVID-19 closures.
•	5,000 7/1/2021-	Assessments helping to address social emotional
Populations Recovery	6/30-2023	learning and diagnostic evaluations for students who
Grant		were significantly impacted by disrupted learning as
ECCED II Danie Dinlaria	CEO 7/4/2024	a result of COVID-19 closures.
	650 7/1/2021-	Tutors to address learning loss for students with
Recovery Grant	6/30-2023 0,114 3/13/2020-	Dyslexia.
ESSER III (ARP) Funds \$72	0,114 3/13/2020- 9/30/2024	Funding for expenses related to COVID-19 including addressing learning loss, strategies for maintaining
	3/30/2024	in-person learning, facility upgrades, and technology
		purchases.
Competitive School \$3	,881 2023-2024	Not applied to General Fund, grant supports
Readiness	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	additional funding for School Readiness supports.
(Quality Enhancement)		
Department of Social	I/A 2023-2024	Reimbursement based on services provided to
Services- Medicaid FY22	2 Total	Medicaid eligible students.
Reimbursement Rec	eived	
\$9,0	83.98	
Education Cost Sharing FY23	3 State 2023-2024	N/A (Town Revenue)
(ECS) Esti	mated	
Rev	renue	
\$2,6	75,264	
	2,666,678	
FY21 \$2	2,660,052	
Excess Cost (Special Ed \$6:	1,000 2023-2024	Special Education Tuition Accounts
` .	\$71,679	apesia. Education Fullon/1000unts
1 · · · · · · · · · · · · · · · · · · ·	\$64,537	
•	I/A 2023-2024	Funds for schools who wish to participate in the
1	\$2,695	Healthy Food Initiative. Funds are only applied to
	\$2,745	Cafeteria fund.

Grant / Revenue Name	Estimated	Award Term	General Fund Reference / Narrative of Funds
& Description	Award	2022 2024	· ·
IDEA 611	\$112,486	2022-2024	Supports Special Education Teacher Salaries
			1200.51110 and Purchased Pupil Services
			2160.53230. Portion of Grant funds are awarded to
	4		area Parochial school.
IDEA 619	\$7,222	2022-2024	Supports additional Special Ed Pupil Services not able
			to be covered by Budget funds. Funds are not netted
			with Budget request.
National School Lunch	N/A	2023-2024	National School Lunch Funds are a reimbursement of
			funds based on monthly lunch claims for Free &
	FY22		Reduced Lunch Status. Funds only apply to the
	\$135,887.83		Cafeteria fund.
	FY21 \$36,179.48		
Non-Public Health	\$26,910	2023-2024	Grant Reimbursement for Non-Public School Nurse.
Services			2130.51901.
Out of Town Magnet	N/A	2023-2024	Transportation 2700.55100
Transportation Grant	FY22 \$2,600		
School Breakfast & State	N/A	2023-2024	School Breakfast funds reimbursed from state based
School Breakfast			on Monthly claims are only applied to the Cafeteria
	FY22 \$57,346.46		fund.
	FY21 \$17,094.25		
School Readiness	\$141,750	2023-2024	Salaries are supported in the Special Education
			Budget 1200.51110, other supplies are supported
			fully through grant funds.
SRSA (Small, Rural	\$16,285	7/1/2022-	
School Achievement		9/30/2023	
Grant)			
Title I	\$76,866	2022-2024	Salaries included in Budget line 1000.51110. Some of
			the Title funds are allotted to area Parochial Schools
			as well.
Title II	\$9,230	2022-2024	Funds for Title II are used for Purchased Services
Title III	\$1,781	2022-2024	
Title IV	\$10,000	2022-2024	
Total Estimated Grant			
Revenue	\$4,495,450		

MUNICIPAL ACCOUNTABILITY REVIEW BOARD MEMORANDUM

To: Members of the Municipal Accountability Review Board

From: Julian Freund

Date: March 23, 2022

Subject: Town of Sprague FY 2023 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier II municipalities, including approval of assumptions regarding state revenues, property tax revenues and mill rates. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. The Memorandum of Agreement for restructuring funds between OPM and the Town of Sprague requires the entire Town budget be approved by the MARB.

The Town's First Selectman submitted a Recommended FY 2023 Budget to the local Board of Finance on March 17. The Board of Finance, after reviewing and possibly amending the budget, will release its recommended budget and hold a public hearing. Following the public hearing, the Board of Finance may make further adjustments to the recommended budget before submitting the budget for consideration at either a Town Meeting or by referendum.

Feedback from the Sprague Subcommittee and the full MARB will be provided to the Board of Finance for consideration when preparing a recommended budget. MARB action on the budget would ideally occur at the May MARB meeting based on a budget the Board of Finance submits to the Town Meeting/Referendum.

Recommended FY 2023 Budget Review

Revenues

Overall General Fund revenues increase by \$180,745 or 1.8%, in the recommended FY 2023 budget. This net increase is driven by an increase in Property Taxes of \$369,208, offset by a reduction in budgeted State Aid and a reduced Transfer In of bond premium (which coincides with scheduled bond interest payments).

Revenue Summary

Category	FY 2021 Preliminary	FY 2022 Budget	FY 2022 Projected	FY 2023 Recommended	Change vs FY 2022	Percent Change
Property Taxes	6,138,650	6,241,789	6,249,534	6,610,997	369,208	5.9%
State Aid	3,243,604	3,250,916	3,258,003	3,119,498	(131,418)	-4.0%
All Other Revenues	359,464	320,158	335,705	263,113	(57,045)	-17.8%
Total Revenues	9,741,718	9,812,863	9,843,242	9,993,608	180,745	1.8%

Property Taxes

Current Levy Tax Collections in the Recommended FY 2023 budget total \$6,172,997. This is an increase of \$371,958, or 6.4% over the FY 2022 levy. Grand List growth of approximately 5% generates almost \$290,000 of the new Current Levy revenue. The remainder of the increase is the result of a proposed half mill increase to the mill rate, to a mill rate of 36.50 mills. The mill rate increase generates an additional \$80,600 in tax revenue.

	Current L	evy (in millions	s)	
		Increase	e due to:	
	FY 2022	Grand List	Mill Increase	FY 2023
Adopted Growth		0.50	Proposed	
Current Levy	5.80	0.29	0.08	6.17

Because of the higher than anticipated grand list growth, the Town's current mill rate of 36.0 mills would have been more than sufficient to cover current operations. In order to maintain consistency with the 5-Year Plan, the Recommended Budget includes a 0.5 mill increase and directs significant resources toward certain non-recurring needs: potential costs related to the Paper Mill Pond dam as well as planned efforts to eliminate the deficit in the Capital Non-Recurring (CNR) Fund.

Property tax collections in the Recommended Budget are based on a tax collection rate of 97.0% which has been the budgeted collection rate for several years. The table below depicts the Town's actual collection rates from FY 2018 to FY 2020, the preliminary actual rate for FY 2021, and budgeted rates for FY 2022 and FY 2023.

Tax Collection Rate	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
	Actual	Actual	Actual	Preliminary	Budgeted	Budgeted
Collection Rate	97.7%	97.8%	97.7%	98.0%	97.0%	97.0%

Collections on prior year taxes, interest and lien fees, and supplemental motor vehicle taxes are all budgeted at the same level as the current fiscal year.

5-Year Plan: The previously approved 5-Year Plan assumed no Grand List growth for the FY 2022 budget. All of the additional revenue generated by the actual Grand List growth on the October 2021 list represents unanticipated tax revenue. The Plan also provided for a 0.5 mill increase to the mill rate which is included in the Recommended Budget as noted above.

State Aid

State Aid to municipalities comprises approximately one third of the Town's operating revenue sources. The amounts budgeted in FY 2023 are consistent with the Governor's mid-term budget, with one shift from the current year budget. Beginning in FY 2023, the Town is no longer budgeting Town Aid Roads as a General Fund revenue. Rather, the Town Aid grant will be budgeted as a source revenue to the Capital Non-Recurring Fund which is the fund used by the Town for the majority of eligible road related capital projects. This will ensure an ongoing source of funding for eligible capital road work in the capital fund.

Most other sources of State Aid are level funded in FY 2023 with modest increases in the Education Cost Sharing grant (\$14,341) and in the PILOT grant (\$8,122).

5-Year Plan: The 5-Year Plan assumed level State Aid in FY 2023. As noted above, the level of State Aid included in the Recommended Budget is consistent with the State budget. The shifting of Town Aid Roads from the General Fund to the CNR Fund is a new recommendation.

Other Revenue

All other sources of revenue represent about 3% of General Fund revenues. Among the Other Revenue Sources in FY 2022 is the use of \$52,929 of bond premium from the September 2020 bond issue to be used as an offset to scheduled Debt Service payments in FY 2023. This is a reduction from the FY 2022 amount of \$105,000 and represents the balance of bond premium available for this purpose.

5-Year Plan: The 5-Year Plan initially assumed all of the remainingl bond premium would be used to offset bond interest in FY 2022. The Town opted to spread the use of bond premium over one additional fiscal year.

Expenditures

Overall expenditures increase by \$297,912, or 3.1% in the Recommended FY 2023 budget. This net increase reflects a 1.6% increase in Education expenditures, an increase of 8% in Town operations, and an increase of 3.6% in Debt Service and capital expenditures.

Expenditure Summary

	FY 2021	FY 2022	FY 2022	FY 2023	Change vs	Percent
Category	Preliminary	Budget	Projected	Recommended	FY 2022	Change
Town Operating	1,901,392	1,973,009	1,976,284	2,129,767	156,758	8.0%
Debt Service and CNR	887,214	873,875	863,325	906,475	32,600	3.6%
Education	6,470,181	6,787,139	6,677,873	6,895,693	108,554	1.6%
Total Expenditures	9,258,787	9,634,023	9,517,482	9,931,935	297,912	3.1%

Town Operations

Budgeted expenditures for Town Operations reflect several significant adjustments, including the following:

- Additional funding for outside legal counsel for ongoing litigation: \$25,000
- Increase in the part-time and overtime hours budgeted in Highways: \$11,773
- Increased heating fuel and diesel gas costs (Town Office Building and Highways): \$7,000
- A reduction in the anticipated cost of cyber-insurance based on quotes: -\$4,562
- Increase in health insurance benefits costs: \$7,967

- Increase in fringe benefits expense for Resident Trooper: \$10,859
- Increase in tip fee expenses for disposal of solid waste: \$4,000

In addition to the adjustments in the cost of operations itemized above, the FY 2023 budget directs resources toward certain non-recurring needs:

- \$10,000 for engineering fees toward the cost of an inspection of the Paper Mill Pond dam
- \$59,000 as contingency for potential expenses at the Paper Mill Pond dam

5-Year Plan: Operating Expenditures in the second year of the 5-Year Plan (FY 2023) totaled \$2,004,998 which is approximately \$124,769, or about 6%, less than the budget recommended for FY 2023. Roughly half of the variance is attributable to the funds setaside for the Paper Mill Pond dam.

Debt Service and Transfer to Capital Non-Recurring Fund

Total Debt Service requirements decrease by -\$37,400 based on scheduled payments. As part of the September 2020 bond issue, the Town received bond premium which has been planned to offset a portion of interest cost over three years (FY 2021 – FY 2023). The use of bond premium is reflected as a Transfer In of \$52,929 under Other Miscellaneous Revenues.

The contribution to Capital reserve consists of two parts in FY 2023. A transfer of \$17,000 is included for planned capital expenses. An additional \$75,000 is transferred to continue the reduction of the deficit in the Capital Non-Recurring Fund.

5-Year Plan: Debt Service in the Recommended Budget is equal to the scheduled payments reflected in the 5-Year Plan. The \$17,000 transfer for capital expenses is slightly below the \$22,000 included in the 5-Year Plan. The \$75,000 transfer for deficit reduction is consistent with the 5-Year Plan.

Education

The Education budget represents an increase of \$108,554, or 1.6% over the current year budget. As explained in the Board of Education budget document, the FY 2022 Education budget reflects the combined effect of the following major budget drivers:

- Increases in the following accounts:
 - Special Education Tuition Public, High School: \$135,452
 - Special Education Tuition Private, Elementary: \$79,771
 - Software: \$23,356
 - Magnet School Tuition Elementary (Regular & Special Educ.): \$20,908
- Decreases in the following accounts:
 - o Regular Education Tuition High School: -\$127,017

- Health and Life Insurance Benefits: -\$44,119
- Special Education Private, High School: -\$21,754
- Contracted Transportation: -\$17,705

The remaining Education accounts increase in the aggregate by a net \$59,662.

5-Year Plan: A one tenth of one percent difference separates the proposed FY 2023 Budget for Education from the 5-Year Plan (which provided for increases of 1.5% per year).

Fund Balance Projections

The FY 2021 audit is not yet complete. Preliminary estimates indicate the Town generated a significant General Fund surplus in FY 2021 which would eliminate the deficit from June 30, 2020 (-\$48,306) and result in a positive fund balance. Due to a large deficit in the Capital Non-Recurring Fund (-\$635,189 as of 6/30/20), a portion of the FY 2021 surplus is planned to be transferred to the CNR Fund to begin eliminating that deficit. Additional transfers of a portion of future General Fund surpluses are expected in accordance with the current 5-Year Plan. These transfers will allow for continued growth in the General Fund balance while gradually eliminating the CNR deficit.



1	Α	В	C D E	F (3 H I	J	L L	M
2	7/1/2019	TOWN OF SPRAGUE	Actual	Budget	Estimate	Budget	22-23 Bud v	22-23 Bud v
3			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
4		EXPENDITURE TOTALS	11		<u> </u>			
5	6000	BOARD OF SELECTMEN	84,435	83,550	83,625	85,327	1,777	2.1%
6	6005	ELECTIONS	11,480	22,110	22,110	31,105	8,995	40.7%
7	6010 6011	BOARD OF FINANCE AUDITING	228 17,250	188 25,850	188 25,850	250 18,700	(7,150)	33.0% -27.7%
9	6012	BOOKKEEPER	30,571	30,253	30,253	30,840	587	1.9%
10	6015 6025	TAX ASSESSOR TAX COLLECTOR	23,791 27,534	24,635 30,207	24,635 30,634	24,891 30,928	256 721	1.0% 2.4%
12	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	- 121	0.0%
13	6035	TOWN COUNSEL	47,883	48,000	48,000	46,500	(1,500)	-3.1%
14 15	6040 6045	TOWN CLERK TELEPHONE SERVICES	53,501 12,508	54,938 12,169	54,938 12,169	56,013 14,592	1,075 2,423	2.0% 19.9%
16	6050	POOL SECRETARIES	61,853	60,560	60,560	58,232	(2,328)	-3.8%
17 18	6055 6060	TOWN OFFICE BUILDING GRANTS/CONTRACTS MANAGER	50,673	42,776	44,815	56,677	13,901	32.5% 0.0%
19	6100	PLANNING & ZONING COMMISSION	19,426	19,018	19,018	19,528	510	2.7%
20	6111	LAND USE	387	500	500	500	-	0.0%
21	6115 6120	ECONOMIC DEVELOPMENT CONSERVATION COMMISSION	225 299	900 1,100	900 1,100	900 1,100	-	0.0%
23	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	4,700	7,000	7,000	7,000	-	0.0%
24 25	6200 6202	HIGHWAYS TREE MAINTENANCE	413,976 11,155	403,303 15,000	403,303 15,000	424,796 15,000	21,493	5.3% 0.0%
26	6205	STREET LIGHTING	16,053	20,500	20,500	22,831	2,331	11.4%
27	6300	SOCIAL SECURITY	53,782	56,880	56,880	58,244	1,364	2.4%
28 29	6310 6400	DEFERRED COMPENSATION REGIONAL PLANNING AGENCIES	16,512 38,355	15,479 40,093	15,479 40,161	17,502 42,173	2,023 2,080	13.1% 5.2%
30	6500	INSURANCE	212,152	272,119	272,119	278,707	6,588	2.4%
31	6600	POLICE DEPARTMENT	182,748	192,876	192,876	200,283 127,790	7,407	3.8%
32	6605 6610	FIRE DEPARTMENT EMERGENCY MANAGEMENT	121,408 3,986	120,290 4,030	120,290 4,030	4,030	7,500	6.2% 0.0%
34	6615	FIRE MARSHAL	8,625	10,875	10,875	10,875	-	0.0%
35 36	6620 6625	BUILDING OFFICIAL BLIGHT ENFORCEMENT OFFICER	20,761 3,783	22,660 4,000	22,660 4,000	23,065 4,073	73 73	1.8% 1.8%
37	6700	SANITATION & WASTE REMOVAL	76,099	70,000	70,000	76,000	6,000	8.6%
38	6702	WASTE MANAGEMENT	69,912	67,000	67,000	67,000	-	0.0%
39 40	6810 6950	COMMISSION ON AGING CAPITAL PROJECTS	61,118 6,093	67,756 24,700	52,397 24,700	58,111 24,700	(9,645)	-14.2% 0.0%
41	7000	PARKS & PLAYGROUND	1,106	750	822	1,200	450	60.0%
42	7002 7003	RECREATION COMMISSION	- 4.004	4 005	4.005	4 005	-	0.0%
43	7003	RECREATION FACILITIES RECREATION EVENTS	1,601 688	1,825 3,650	1,825 3,650	1,825 3,650		0.0%
45	7005	OTHER RECREATION PROGRAMS	-	1,250	1,250	1,250	-	0.0%
46 47	7010 7012	GRIST MILL HISTORICAL MUSEUM	14,910 304	17,650 2,384	17,650 2,384	17,840 2,384	190	1.1% 0.0%
48	7015	LIBRARY	78,867	85,215	85,215	88,725	3,510	4.1%
49 50	7100 7150	MISCELLANEOUS SPRAGUE WTR. & SWR. AUTH.	11,094 7,167	55,575 7,700	68,975 7,700	70,847 8,000	15,272 300	27.5% 3.9%
51	7200	COMPUTER SERVICE & SUPPLIES	46,180	58,935	59,074	62,671	3,736	6.3%
52	7255	SHARED SERVICES W/SCHOOL	-			-	-	0.0%
53 54	7300	Operating Budget INTEREST PAYMENT - BONDS	1,927,579 287,625	2,108,649 264,475	2,109,510 264,475	2,199,053 245,675	90,072 (18,800)	4.3% -7.1%
55	7305	REDEMPTION OF DEBT - PRINCIPAL	560,000	550,000	550,000	550,000	- (10,000)	0.0%
56	7360	Operating Transfer CNR Fund	22,000	17,000	17,000	17,000	- (60,000)	0.0%
57 58	7370	Transfer to Eliminate CNR Fund Deficit Debt and Capital & Non-Recurring Items Budget	869,625	60,000 891,475	60,000 891,475	812,675	(60,000) (78,800)	
59	7400	Non-Budgetary Expenditures	-	-	-	-		0.0%
60 61	7600	GAAP Accrured Payroll & CWF Total General Town Expenditures	2,797,204	3,000,124	3,000,985	3,011,728	11.604	0.0%
62	7500	Total Board of Education Expenditures	6,573,845	6,895,693	6,895,693	7,308,884	413,191	6.0%
63 64		TOTAL SPRAGUE EXPENDITURES	9,371,049	9,895,817	9,896,678	10,320,612	424,795	4.3%
65		REVENUE TOTALS						
66		TAXES	6,288,356	6,568,716	6,567,457	6,820,056	251,340	3.8%
67		STATE GRANTS - SCHOOL	2,666,678	2,682,435	2,693,092	2,707,763	25,328	0.9%
68 69		STATE GRANTS - LOCAL LOCAL REVENUES	592,207 113,277	597,726 98,400	520,185 136,571	566,450 115,500	129,401 24,550	-5.2% 17.4%
70		MISC REVENUES	74,857	54,000	64,000	55,000	1,000	17.4%
71		INTERGOVERNMENTAL TRANSFERS	67,055	65,234	65,234	63,408	(1,826)	-2.8%
72 73		OTHER MISC REVENUES TOTAL REVENUES	105,000 9,907,430	52,929 10,119,440	52,929 10,099,468	10,328,177	(52,929) 376,864	-100.0% 2.1%
74			.,,	.,,	.,,		3.3,004	
75		SUMMARY						
76		Total General Town Expenditures	2,797,204	3,000,124	3,000,985	3,011,728		0.4%
77 78		Total Board of Education Expenditures TOTAL EXPENDITURES	6,573,845 9,371,049	6,895,693 9,895,817	6,895,693 9,896,678	7,308,884 10,320,612		6.0% 4.3%
79								
80		TOTAL REVENUES	9,907,430	10,119,440	10,099,468	10,328,177		2.1%
82		SURPLUS / (SHORTFALL)	536,381	223,623	202,790	7,565		-96.6%
83						·		
84		Mill Rate	36.00	36.25	36.25	28.10		



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	Α	В	Q D E	F	э н	I J	n L	M
3			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
85		CAPITAL & NON-RECURRING						
86	Source	CNR REVENUES						
87	Bond10	Bond 10 year		-	-	-		0.0%
88	Bond15	Bond 15 year		-	-	-		0.0%
89	Bond20	Bond 20 year		-	-	-		0.0%
90	CNR	Capital & Non-Recurring Fund		-	-	-		0.0%
91	BFD	CNR - Baltic Fire Department Reserve Fund		-	-	-		0.0%
92	GF	Transfer from General Fund		-	-	17,000		100.0%
93	LOCIP	Local CIP		-	-	-		0.0%
94	OSF	Openspace Fund		-	-	-		0.0%
95	TAR	Town Aid for Roads		-	-	-		0.0%
96	FAD	Fundraisers and Donations		-	-	-		0.0%
97	GRANT	Grants		-	-	-		0.0%
98	OTH	Other		-	-	-		0.0%
99		TOTAL CNR REVENUES	-	-	-	17,000		100.0%
100								
101		CNR EXPENDITURES						
109								
110		Major Grant Projects						
119	Bond10	Hanover Reservoir Dredging and Dam Repair	-	-	-			
120								
121	OTH	Fish Ladder	-	-	-			
122								
123		Town Facilities						
134	CASH	Town Facilities Technology	6,000	3,000	3,000	3,000		
136	CASH	Library Technology, Equipment and Capital Improvements	-	-	-	3,000		
144								
145		Town Reserve Fund Contributions						
146	CASH	Transfer to Plan of C & D Reserve	3,000	4,000	4,000	4,000		
147	CASH	Transfer to Salary 27th Pay Period Reserve	3,000	3,000	3,000	-		
148	CASH	Transfer to Town Revaluation Reserve	10,000	7,000	7,000	7,000		
149								
150		Public Works						
151	Bond20	Tree Removal and Pruning	-	-	-	-		
152	GF	Tree Replacement	-	-	-	-		
153								
240		Water and Sewer Authority						
261	BOND	Water & Sewer Capital Upgrades	-	-	-			
271								
272								
273		Fire Department		-	-			
283	Bond10	Turn Out Gear	-	-	-	-		
299		Retaining Wall	-	-	-	-		
309	Bond15	Ambulance - A524	-	-	-	-		
315	Bond20	Rescue - R-424	-	-	-	-		
316		Total CNR Expenditures	-	17,000	17,000	17,000		
317		Less Total CNR Revenues		-	-	(17,000)		
318		Due from Tax Base (Acct #7360)	22,000	17,000	17,000	-		-100.0%



3		A	В	ld D le	F G	н п	J	4 1	М
19 DETAIL BREAKDOWN OF GENERAL GOVERNMENT			<u> </u>	11			-	23-24 Rud \$	
232 10.00 PORRO OF SELECTIEN	3			2021-2022	2022-2023	2022-2023	2023-2024	25-24 Buu ş	23-24 Buu /6
1									
1,200									
1,000 1,00								- 631	
1.20			*****					-	0.0%
38								199	14.2%
200 100 ELECTIONS								-	0.0%
238 1							37,874	746	
1,480 22,110 31,106 32,107 31,061 31		-7	Stipends for Additional Board Participation					-	0.0%
Sample		6005	FLECTIONS	11.480	22,110	22,110	31.105	8.995	40.7%
Sections									7.5%
333 6010 BOARD OF FINANCE 228 188 188 250 62 33.09 330 23 25 70 mereports, supplies, brochures 228 188 188 250 62 33.09 333 25 70 mereports, supplies, brochures 228 188 188 250 62 33.09 333 25 33 25 35 25 25 2	331	-2	Elections - Misc		15,708	15,708	24,220	8,512	54.2%
1988 188									
0.093								-	
17.250 25.850 18.700 17.750 27.793 2		-2	Town reports, supplies, brochures	228	188	188	250	62	
338 6012 BOKKEEPER 30,571 30,253 30,264 587 20,933 30,404 20,200 20,000 300		6011	AUDITING	17.250	25.850	25.850	18.700	(7.150)	
1 Salary 29,745 29,353 29,360 587 20,061 340 22 32,071 24,635 24,635 24,831 256 1.09 341		0011		,200	20,000	20,000	10,100	(1,100)	0.0%
340 2-2 Support	338	6012	BOOKKEEPER					587	1.9%
341								587	2.0%
1.00 1.00		-2	Support	826	900	900	900	-	0.0%
14 Salary 22,387 22,835 22,835 23,291 456 2,09 46,79 24,000 46,79 24,000 46,		6015	TAY ASSESSOR	22 704	24 625	24 625	24 904	256	1 00/
344 44 Travel expense 300 300 300 100 (200 466.7%) 461.7% 500.8% 500.									
1.								_	-66.7%
347 77 Mapping							-	-	0.0%
348				1,104	1,500	1,500	1,500	-	0.0%
349 90.25 TAX COLLECTOR 27,534 30,207 30,634 30,928 721 2.49 30.00 1.500		-7	Mapping		-	-	-	-	0.0%
Salary S		6025	TAY COLLECTOR	27 524	20 207	20 624	20.020	704	2.40/
2-2 DMV Charge Delinquent MV									
Misc. supplies, school 365 700 700 700 700 700 389 333 5				-	-		20,130	-	0.0%
354				365	700	700	700	-	0.0%
1,000 1,00		-5	Postage	134	1,900	2,327	2,070	170	8.9%
356			TOWN TREASURED					_	2 22/
1,500 1,50		6030	IOWN IREASURER	2,400	2,400	2,400	2,400		
1		6035	TOWN COUNSEL	47.883	48.000	48.000	46.500	(1.500)	
360								- (1,555)	0.0%
361 6040 TOWN CLERK 53,501 54,938 54,938 56,013 1,075 2.09 362 -1 Salary 50,558 51,569 51,569 52,600 1,031 2.09 363 -2 Office supplies, misc. 1,477 1,463 1,463 1,463 1,463 1,463 364 -3 Dog Licenses 133 350 350 350 350 365 -4 School 1,148 1,156 1,156 1,200 44 3.89 366 -5 Micro filming (security) 185 400 400 400 400 - 0.09 367		-2	Financial Advisor	5,820	3,000	3,000	1,500	(1,500)	-50.0%
362 -1 Salary 50,558 51,569 51,569 52,600 1,031 2.0% 363 -2 Office supplies, misc. 1,477 1,463 3,463 1,463 1,463 -3 0,0% 365 -4 School 1,148 1,156 1,156 1,200 44 3.8% 3.8% 366 -5 Micro filming (security) 185 400 400 400 -0 0.0% 365 -5 Micro filming (security) 185 400 400 400 -0 0.0% 366 -5 Micro filming (security) 185 400 400 400 -0 0.0% 366 -5 Micro filming (security) 185 400 400 400 -0 0.0% 367 368 6045 TELEPHONE SERVICES/DSL/WEBSITE 12,508 12,169 12,169 14,522 2,423 19,9% 379 370 6050 POOL SECRETARIES 61,853 60,560 60,560 58,232 (2,328) -3.8% 377 -1 Salary - Assistant Town Clerk 24,633 24,331 24,311 24,817 486 2.0% 372 -2 Salary - Land Use Clerk 37,220 36,229 36,229 33,415 (2,814) -7.8% 373 374 6055 TOWN OFFICE BUILDING 50,673 42,776 44,815 56,677 379 -1 Janitorial Services 9,159 9,900 9,900 9,900 9,900 -0 0.0% 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 -0 0.0% 378 -4 Lights Town Hall Facilities 11,848 14,000 14,000 15,000 7,6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 12,000 2,000 388 -1 Zoning Enforcement Officer 7,370 7,518 7,518 7,686 150 2.0% 389 -2 Tenchical Assistant-Planner 12,056 11,500 11,500 11,500 11,500 -0 0.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 393 394 6111 LAND USE 387 500 500 500 -7 0.0% 393 394 6115 ECONOMIC DEVELOPMENT 225 900 900 900 -7 0.0% 390 -7 390 390 -7 390 390 -7 390 390 -7 390 390 -7 390 390 -7 390 390 -7 390 -7 390 390 -7 390 -7 390 390 -7 390 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7 390 -7		2010	TOWN OF THE					-	2 22/
363 -2 Office supplies, misc. 1,477 1,463 1,463 1,463 1,463 364 -3 Dog Licenses 133 350 350 350 350 350 365 -4 School 1,148 1,156 1,156 1,200 44 3.8% 365 -4 School 1,478 1,485 400 400 400 400 -5 0.0% 367 -7 368 6045 TELEPHONE SERVICES/DSL/WEBSITE 12,508 12,169 12,169 14,592 2,423 19.9% 369 -7 370 6050 POOL SECRETARIES 61,853 60,560 60,560 58,232 (2,328) -3.8% 371 -1 Salary - Assistant Town Clerk 24,633 24,331 24,817 486 2.0% 372 -2 Salary - Land Use Clerk 37,200 36,229 36,229 33,415 (2,814) -7.8% 373 -1 Janitorial Services 9,159 9,900 9,900 9,900 9,000 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 -2,00% 378 -4 Lights Town Hall Facilities 11,848 14,000 14,000 15,000 1,000 7.1% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 12,000 2,400% 380 -5 Secretarial & Other Services -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -5 Secretarial & Other Services -7 -7 360 360 100.0% 390 -7 391 -7 360 36								_	
364 -3 Dog Licenses 133 350 350 350 350 350 365 36								1,031	
365 -4 School 1,148 1,156 1,158 1,200 44 3.8% 366 -5 Micro filming (security) 12,508 12,169 12,169 14,592 2,423 19,9% 369 369 370 6050 POOL SECRETARIES 61,853 60,560 60,560 56,232 (2,328) -3.8% 371 -1 Salary - Assistant Town Clerk 24,633 24,331 24,331 24,817 486 2,0% 372 -2 Salary - Land Use Clerk 37,220 36,229 36,229 33,415 (2,814) -7.8% 373 373 374 6055 TOWN OFFICE BUILDING 50,673 42,776 44,815 56,677 13,901 32.5% 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 -2 0.0% 377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 1,000 7.1% 378 -4 Lights Town Hall Facilities 11,876 11,876 11,876 12,777 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 12,000 240.0% 380 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 -3 360 360 300 393 393 394 6115 ECONOMIC DEVELOPMENT 225 900 900 900 900 -0.0% 0.0% 390 -0.0% 390								_	0.0%
367		-4	School					44	3.8%
12,508 12,169 12,169 14,592 2,423 19.99 19.00		-5	Micro filming (security)	185	400	400	400	-	0.0%
369		6045	TELEBRONE SERVICES/DSI AMERSITE	40 500	40.400	10.400	44 500	0.400	40.007
370 6050 POOL SECRETARIES 61,853 60,560 60,560 58,232 (2,328) -3.89		0045	IEFELHONE SEKNICES/NST/MERSILE	12,508	12,169	12,169	14,592	2,423	19.9%
371 -1 Salary - Assistant Town Clerk 24,633 24,331 24,331 24,817 486 2.0% 372 -2 Salary - Land Use Clerk 37,220 36,229 36,229 33,415 (2,814) 7.8% 373 374 6055 TOWN OFFICE BUILDING 50,673 42,776 44,815 56,677 13,901 32.5% 375 -1 Janitorial Services 9,159 9,900 9,900 9,900 - 0.0% 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 - 0.0% 377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 7.1% 378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 901 7.6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240,0% 388 -1 Zoning Enforcement Officer 7,370 7,518 7,518 7,668 150 2.0% 389 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 360 360 300 390 5 Secretarial & Other Services -		6050	POOL SECRETARIES	61.853	60.560	60.560	58.232	(2.328)	-3.8%
372 -2 Salary - Land Use Clerk 37,220 36,229 36,229 33,415 (2,814) -7.8% 373 -2 Salary - Land Use Clerk 37,220 36,229 36,229 33,415 374 6055 TOWN OFFICE BUILDING 50,673 42,776 44,815 56,677 375 -1 Janitorial Services 9,159 9,900 9,900 9,900 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 1,000 7.1% 378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240.0% 380 -5 Sepair & Se		-1							2.0%
374 6055 TOWN OFFICE BUILDING 50,673 42,776 44,815 56,677 13,901 32.59 375 -1 Janitorial Services 9,159 9,900 9,900 9,900 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 901 7,6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240.0% 380 -1 Zoning Enforcement Officer 7,370 7,518 7,518 7,668 150 2.0% 389 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 390 -5 Secretarial & Other Services -		-2	Salary - Land Use Clerk	37,220	36,229	36,229	33,415	(2,814)	-7.8%
375 -1 Janitorial Services 9,159 9,900 9,900 9,900 2,000 2,000 2,000 376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 2,000 7,039 1,000 7,138 11,876 12,777 1,535 11,876 11,876 12,777 1,535 11,876 11,876 12,777 1,537 17,000 1,000		0055	TOWN OFFICE BUILDING	50.070	40 776	44.045	F0 0==	40.001	00.50
376 -2 Supplies, Maintenance 1,423 2,000 2,000 2,000 1,000 7.1% 377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 7.1% 378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 901 7.6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240.0% 380								13,901	
377 -3 Heat Town Hall Facilities 11,848 14,000 14,000 15,000 7.1% 378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 901 7.6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240.0% 380 -2 Technical Assistant-Planner 12,056 11,500									
378 -4 Lights Town Hall Facilities 11,535 11,876 11,876 12,777 901 7.6% 379 -5 Repair & Renovation 16,708 5,000 7,039 17,000 240,0% 380								1,000	7.1%
380	378	-4	Lights Town Hall Facilities	11,535	11,876	11,876	12,777	901	7.6%
387 6100 PLANNING & ZONING COMMISSION 19,426 19,018 19,018 19,528 510 2.7% 388 -1 Zoning Enforcement Officer 7,370 7,518 7,518 7,668 150 2.0% 389 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 11,500 11,500 360 100.0% 391 Secretarial & Other Services - - - - 360 100.0% 392 6111 LAND USE 387 500 500 500 - 0.0% 393 - - - - - - - 0.0% 393 - - - - - - 0.0% 394 6115 ECONOMIC DEVELOPMENT 225 900 900 900 - 0.0%		-5	Repair & Renovation	16,708	5,000	7,039	17,000	12,000	240.0%
388 -1 Zoning Enforcement Officer 7,370 7,518 7,518 7,668 150 2.0% 389 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 - 0.0% 390 -5 Secretarial & Other Services - - - 360 360 100.0% 391 - - - - - - - 0.0% 392 611 LAND USE 387 500 500 500 - 0.0% 393 - - - - - - - - 394 6115 ECONOMIC DEVELOPMENT 225 900 900 900 - 0.0%		6100	DI ANNING & ZONING COMMISSION	40.400	40.046	10.040	40 E00	F40	0.70/
389 -2 Technical Assistant-Planner 12,056 11,500 11,500 11,500 -0.0% 390 -5 Secretarial & Other Services - - - 360 360 100.0% 391 -									
390 -5 Secretarial & Other Services -1 -360 360 100.0% 391 -380 387 -380 387 -380 387 -380 387 -380 387 -380 387 -380 387 -380 -3								-	0.0%
391	390			,				360	100.0%
393 - - - - - 0.0% <td< td=""><td>391</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	391								
394 6115 ECONOMIC DEVELOPMENT 225 900 900 900 - 0.0%		6111	LAND USE	387	500	500	500	-	0.0%
		6115	ECONOMIC DEVELOPMENT	225	900	900	000		0.00/
	395	0110	LOCATION DEVELOF MENT	223	900	900	900	-	0.0%



	Α	В	d D E	F (3 H I	l J	ł L	M
3			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
396	6120	CONSERVATION COMMISSION	299	1,100	1,100	1,100		0.0%
397	-2	Training Workshop	-	100	100	100		0.0%
398	-4	Miscellaneous, signage	299	1,000	1,000	1,000	-	0.0%
399 400	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	4,700	7,000	7,000	7,000		0.0% 0.0%
401								
402	6200	HIGHWAYS	413,976	403,303	403,303	424,796	21,493	5.3%
403 404	-1 -2	General Maintenance Public works salaries	61,161 221,445	49,000 239,303	49,000 239,303	50,000 259,171	1,000 19,868	2.0% 8.3%
405	-3	Storm - Misc.o/t labor	24,345	28,000	28,000	28,000	19,000	0.0%
406	-4	Boots & Clothing & Eyewear	1,987	2,500	2,500	3,125	625	25.0%
407	-5	Storm - Materials	24,513	27,500	27,500	27,500	-	0.0%
408 409	-6 -7	Roadway Pavement Management Town Garage	77,472 2,703	40,000 8,000	40,000 8,000	40,000 8,000	- [0.0%
410	-8	Stormwater Fees/Testing	-	8,500	8,500	8,500	- [0.0%
411	-10	Drug & Alcohol Testing	350	500	500	500	-	0.0%
412 413	6202	TREE MAINTENANCE	44.455	15,000	15,000	15,000	_	0.0%
413	-1	Tree Warden	11,155 2,250	2,250	2,250	2,250	- [0.0%
415	-2	Tree Warden - Training Seminars	285	350	350	350	-	0.0%
416	-3	Tree Pruning, Removal, replacement	8,323	12,000	12,000	12,000	-	0.0%
417	-4	Mileage	297	400	400	400	-	0.0%
418 419	6205	STREET LIGHTING	16,053	20,500	20,500	22,831	2,331	11.4%
420	-1	Street Lighting	16,053	18,500	18,500	20,831	2,331	12.6%
421	-2	Repairs	-	2,000	2,000	2,000	-	0.0%
422 423	6300	SOCIAL SECURITY	53,782	56,880	56,880	58,244	1,364	2.4%
424	0300	COOIAL GEOGRATI	33,702	30,000	30,000	30,244	1,304	2.470
425	6310	DEFERRED COMPENSATION	16,512	15,479	15,479	17,502	2,023	13.1%
426 427	6400	REGIONAL PLANNING AGENCIES	38,355	40,093	40,161	42,173	2,080	5.2%
428	-1	TVCCA	1,000	1,100	1,100	1,210	110	10.0%
429	-2	Council of Governments	1,641	1,632	1,632	1,632	-	0.0%
430	-3 -4	Soil & Water Conservation	300	300	368	300	-	0.0%
431 432	-4 -5	Womens Center Uncas Health District	250 19,956	250 19,956	250 19,956	250 21,417	1,461	0.0% 7.3%
433	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	,	0.0%
434	-7	Norwich Probate Court	2,101	2,199	2,199	2,411	212	9.6%
435 436	-8 -9	Council of Small Towns (COST) Quinebaug Walking Weekends	725	975 500	975 500	975 500	-	0.0%
437	-10	SSAC of Eastern CT	300	300	300	300	- [0.0%
438	-11	Southeastern CT Enterprise Region (SECTER)	1,044	1,038	1,038	1,335	297	28.6%
439	-12	Regional Animal Control	9,006	9,811	9,811	9,811	-	0.0%
440 441	6500	INSURANCE	212,152	272,119	272,119	278,707	6,588	2.4%
442	-1	General Town (Includes Cyber Insurance)	31,002	36,440	36,440	32,137	(4,303)	-11.8%
443	-2	Fire Department	17,191	18,051	18,051	18,953	902	5.0%
444 445	-4	Water & Sewer Plants	8,222 30,197	8,633	8,633	9,064	431	5.0%
445	-5 -6	CIRMA (Workers Comp.) Employee Medical Insurance	119,090	40,069 162,476	40,069 162,476	42,072 175,031	2,003 12,555	5.0% 7.7%
447	-7	Employee Insurance Waiver	6,450	6,450	6,450	1,450	(5,000)	-77.5%
448	0000	DOLLOS DEDARTMENT	100.740	400.070	400.070	000 000	7.407	0.00/
449 450	6600 -1	POLICE DEPARTMENT Resident Trooper Program	182,748 178,113	192,876 182,006	192,876 182,006	200,283 188,983	7,407 6,977	3.8% 3.8%
451	-2	Overtime (See revenue account 5200-13)	-	5,000	5,000	5,000	- 0,577	0.0%
452	-3	Dare Program	-	300	300	300		0.0%
453	-4	Supplies & misc.	124	500	500	750 5 350	250	50.0%
454 455	-5	School Crossing Guards	4,511	5,070	5,070	5,250	180	3.6%
456	6605	FIRE DEPARTMENT	121,408	120,290	120,290	127,790	7,500	6.2%
457	-1	Vehicle Maintenance	17,793	24,000	24,000	26,500	2,500	10.4%
458 459	-2 -3	Fixed Expenses Truck Supplies	48,062 7,246	36,300 7,550	36,300 7,550	38,800 7,550	2,500	6.9% 0.0%
460	-3 -4	Station Maintenance	8,129	11,200	11,200	11,200		0.0%
461	-5	Training	15,328	14,500	14,500	17,000	2,500	17.2%
462	-6	Business Expenses	12,693	14,140	14,140	14,140	-	0.0%
463 464	-7 -8	Equipment Maintenance Capital Expenses	12,157	12,600	12,600	12,600	-	0.0%
465	-0	Сарлаг Елропосо						0.0%
466	6610	EMERGENCY MANAGEMENT/LEPC	3,986	4,030	4,030	4,030	-	0.0%
467 468	-1 -4	Salary Director Capital Expenses	2,200	2,200	2,200	2,200	-	0.0%
469	-5	Training Expense	643	500	500	500		0.0%
470	-6	Equipment Maintenance	643	830	830	830	-	0.0%
471	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	-	0.0%
472 473	6615	FIRE MARSHAL/BURNING OFFICIAL	8,625	10,875	10,875	10,875		0.0%
474	-1	Salary	8,000	8,000	8,000	8,000	-	0.0%
475	-2	Office expenses, education, misc.	-	2,250	2,250	2,250	-	0.0%
476 477	-4	Burning Official	625	625	625	625		0.0%



	Α	В	D E	F	н п	J	H L	M
3			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
478	6620	BUILDING OFFICIAL	20,761	22,660	22,660	23,065	405	1.8%
479	-1	Salary	19,863	20,260	20,260	20,665	405	2.0%
480 481	-2 -3	Mileage Membership fees	145	800 250	800 250	800 250	-	0.0%
482	-s -6	Education, Training, Misc.	750	850	850	850		0.0%
483	-7	Office Supplies, Code volumes	3	500	500	500	-	0.0%
484								
485	6625	BLIGHT ENFORCEMENT OFFICER	3,783	4,000	4,000	4,073	73	1.8%
486 487	-1 -2	Salary	3,627	3,700 150	3,700 150	3,773 150	73	2.0%
488	-2	Mileage Postage	156	150	150	150	- [0.0%
489	-	1 ostago	100	100	100	100	-	0.070
490	6700	SANITATION & WASTE REMOVAL	76,099	70,000	70,000	76,000	6,000	8.6%
491	-2	Materials & Misc.	7,296	5,000	5,000	6,000	1,000	20.0%
492 493	-3	Recycling	68,803	65,000	65,000	70,000	5,000	7.7%
493	6702	WASTE MANAGEMENT	69,912	67,000	67,000	67,000	-	0.0%
495	0102	WAOTE MANAGEMENT	05,512	01,000	01,000	01,000	-	0.070
496	6810	COMMISSION ON AGING	61,118	67,756	52,397	58,111	(9,645)	-14.2%
497	-1	Salary - Coordinator	29,970	30,359	15,000	20,000	(10,359)	-34.1%
498	-2	Muncipal Agent	- 4 500	100	100	100	-	0.0%
499 500	-4 -5	Office, supplies, misc. Elevator contract	1,509 2,598	1,250 2,640	1,250 2,640	1,300 2,787	50 147	4.0% 5.6%
501	-6	Programs	1,274	2,000	2,000	2,100	100	5.0%
502	-7	Van Driver/Bus Driver -1	76	3,500	3,500	3,500	-	0.0%
503	-7a	Van Driver/Bus Driver-2	21,751	20,907	20,907	21,324	417	2.0%
504	-8	Senior Center Aide	-	-	-		-	0.0%
505	-9	Vehicle Expenses	3,940	7,000	7,000	7,000	-	0.0%
506 507	6950	CAPITAL PROJECTS	6,093	24,700	24,700	24,700	_	0.0%
508	-1	Repairs to Central Plant	3,078	6,000	6,000	6,000		0.0%
509	-2	Engineering Fees	3,015	18,700	18,700	18,700	-	0.0%
510								
511	7000	PARKS & PLAYGROUND (BoS)	1,106	750	822	1,200	450	60.0%
512 513	7002	RECREATION COMMISSION				-	_	0.0%
514	-1	Recreation Salaries				-	- :	0.0%
515	-2	Recreation Supplies	-	-	-	-	-	0.0%
516								
517	7003	RECREATION FACILITIES	1,601	1,825	1,825	1,825	-	0.0%
518 519	-2	Electricity	1,601	1,825	1,825	1,825	-	0.0%
520	7004	RECREATION EVENTS	688	3,650	3,650	3,650	_	0.0%
521	-1	Three Villages Fall Festival	177	2,000	2,000	2,000	-	0.0%
522	-2	Earth Day	17	400	400	400	-	0.0%
523	-3	Youth Year Long Activity		500	500	500	-	0.0%
524 525	-4 -8	Shetucket River Festival Other/Indoor Soccer	- 494	250 500	250 500	250 500		0.0%
526	-0	Other/mador Soccer	434	300	300	300	-	0.078
527	7005	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250	-	0.0%
528	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	-	0.0%
529	7040	CDICT MILL	41.046	47.055	47.050	47.070	400	4.461
530 531	7010 -1	GRIST MILL Supplies, Maintenance	14,910 235	17,650 850	17,650 850	17,840 940	190 90	1.1% 10.6%
532	-2	Elevator Maintenance	2,855	3,000	3,000	3,000	90	0.0%
533	-3	Heat & Lights	8,235	9,000	9,000	9,100	100	1.1%
534	-4	Grist Mill Cleaner	3,585	4,800	4,800	4,800	- 1	0.0%
535								
536	7012	HISTORICAL MUSEUM	304	2,384	2,384	2,384	•	0.0%
537 538	-1 -14	Museum Clerk Sprague Historical Society	304	2,184 200	2,184 200	2,184 200	-	0.0%
539	- 144	Opragae Fristorical Occioty	304	200	200	200		0.0 %
540	7015	LIBRARY	78,867	85,215	85,215	88,725	3,510	4.1%
541	-1	Librarian Assistant - 1	9,045	14,640	14,640	15,600	960	6.6%
542	-10	Library Director	32,349	29,011	29,011	29,591	580	2.0%
543 544	-11 -12	Programs Staff Development	2,505 205	2,500 500	2,500 500	2,500 500	-	0.0%
545	-12	State Library/iConn Membership	350	350	350	350	-	0.0%
546	-2	Books & DVDs	4,489	4,500	4,500	4,500	_	0.0%
547	-3	Supplies, misc.	2,054	2,054	2,054	2,054	-	0.0%
548	-4	Librarian Assistant - 4	10,987	14,640	14,640	15,600	960	6.6%
549	-5	Librarian Assistant -5	8,470	9,700	9,700	10,230	530	5.5%
550 551	-6	Librarian Assistant - 6	8,413	7,320	7,320	7,800	480	6.6%
001								



	Α	В	ld D le	F k	н 1	J	u ı	М
3	Α	В	2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
552	7100	MISCELLANEOUS	11,094	55.575	68.975	70.847	15.272	27.5%
553	-10	Newsletter - Salaries	- 11,094	600	2,000	3,000	2,400	400.0%
554	-10	Bank Fees		-	2,000	3,000	2,400	0.0%
555	-12	Newsletter- Misc.	742	500	500	1,072	572	114.4%
556	-12	War Memorial/Lords Bridge Gazebo	647	675	675	675	312	0.0%
557	-3	Cemeteries, Vets Graves	700	800	800	1,000	200	25.0%
558	-3 -4	Contingent Fund	4,235	40,000	40,000	40,000		0.0%
559	-5	Memorial Day Celebration	989	1,000	1,000	1,100	100	10.0%
560	-6	Legal Ads	3,699	12,000	12,000	12,000	-	0.0%
561	-8	Unemployment Compensation	82	-	12,000	12,000	12,000	100.0%
562	Ü	Chemployment Compensation	02		12,000	12,000	12,000	100.070
563	7150	SPRAGUE WATER & SEWER AUTHORITY	7,167	7,700	7,700	8.000	300	3.9%
564	-1	Water & Sewer Public Services	7,167	7,700	7,700	8,000	300	3.9%
565			.,	-,,	- 1,100	5,222		0.070
566	7200	COMPUTER SERVICE/OFFICE MACHINES	46,180	58,935	59.074	62,671	3,736	6.3%
567	-1	Town Clerk	8,539	10,150	10,150	10,150	-	0.0%
568	-2	Tax Collector	9,533	10,250	10,250	10,808	558	5.4%
569	-3	Assessor/Building Inspector	13,545	15,737	15,737	18,394	2,657	16.9%
570	-4	Selectmen/Treasurer	545	1,000	1,000	1,000	-	0.0%
571	-5	Equipment Maintenance - Server Support	3,330	7,000	7,000	7,000	-	0.0%
572	-6	Supplies - Virus Renewal - Email Support	2,318	5,000	5,000	6,000	1,000	20.0%
573	-7	Paychex Services	3,857	3,500	3,500	4,100	600	17.1%
574	-8	Library Support	2,265	4,201	4,201	2,983	(1,218)	-29.0%
575	-9	Mail System	859	708	708	708	` - '	0.0%
576	-10	Fixed Asset Inventory	1,389	1,389	1,528	1,528	139	10.0%
577								
580		OPERATING BUDGET	1,927,579	2,108,649	2,109,510	2,199,053	90,404	4.3%
581								
582	7300	DEBT - INTEREST PAYMENT	287,625	264,475	264,475	245,675	(18,800)	-7.1%
583	-14	2005 Bonds; Land Acquisition and Roads	16,250	12,000	12,000	12,000	-	0.0%
584	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	14,800	10,500	10,500	6,300	(4,200)	-40.0%
585	-16	2013 Bonds-Various Purposes	103,675	93,675	93,675	83,675	(10,000)	-10.7%
586	-17	2020 Bonds -Various Purposes	152,900	148,300	148,300	143,700	(4,600)	-3.1%
587								
588								
589	7305	DEBT - PRINCIPAL PAYMENT	560,000	550,000	550,000	550,000	-	0.0%
590	-14	2005 Bonds; Land Acquisition and Roads	85,000	80,000	80,000	80,000	-	0.0%
591	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	105,000	105,000	105,000	-	0.0%
592	-16	2013 Bonds-Various Purposes	250,000	250,000	250,000	250,000	-	0.0%
593	-16	Note Payment					-	0.0%
594	-17	2020 Bonds - Various Purposes	115,000	115,000	115,000	115,000	-	0.0%
595								
596		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)	847,625	814,475	814,475	795,675	(18,800)	-2.3%
597	7000	On another Transfer OND Front	00.000	47.000	47.000	47.000	_	0.50/
598	7360	Operating Transfer CNR Fund	22,000	17,000	17,000	17,000	(00.555)	0.0%
599	7370	Transfer to Eliminate CNR Fund Deficit	413,077	60,000	60,000	-	(60,000)	-100.0%
600	7400	Non-Budgetary Expenditures		-		-	-	0.0%
601	7600	GAAP Accrured Payroll & CWF	2 240 224	2 000 404	2 000 005	2 044 700	44.604	0.0%
602	7500	Total General Town Expenditures	3,210,281	3,000,124	3,000,985	3,011,728	11,604	0.4%
603	7500	Total Board of Education Expenditures TOTAL SPRAGUE BUDGET	6,573,845	6,895,693	6,895,693	7,308,884	413,191	6.0%
604 605		IUIAL SFRAGUE BUDGET	9,784,126	9,895,817	9,896,678	10,320,612	424,795	4.3%
000								



_		В	d d e	F G	H I	J	ı	M
	Α	<u> </u>	2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
3			2021-2022	2022-2023	2022-2023	2023-2024	25-24 Buu ş	23-24 Buu /6
606		REVENUES						
607	F000.4	TAXES	6,288,356	6,568,716	6,567,457	6,820,056	251,340	3.8%
608 609	5000-1 5000-2	Current Taxes Current Year Interest and Lien Fees	5,801,710 27,319	6,130,716 20,000	6,130,716 20,000	6,396,551 20,000	265,835	4.3% 0.0%
610	5000-2	Prior Years Tax	122,959	125,000	125,000	125,000	_	0.0%
611	5000-4	Prior Years Interest & Lien Fees	37,996	35,000	35,000	35,000	-	0.0%
612	5000-5	Current Supplemental Motor Vehicle Tax	98,367	72,000	72,000	72,000	-	0.0%
613	5000-6	Firefighter Tax Abatement (contra)		(14,000)	(14,000)	(28,500)	(14,500)	103.6%
614 615	5000-7 5000-8	PILOT Solar Farm/Fusion Tax & Applic. Refunds (contra)	200,005	200,000	200,000 (1,218)	200,005	_ 5	0.0%
616	5000-8	Tax Overpayments Ret'd (contra)		<u>-</u>	(41)	-	- :	0.0%
617	00000	rax o rospaymonto riota (contra)			(,		-	0.070
618		STATE GRANTS - SCHOOL	2,666,678	2,682,435	2,693,092	2,707,763	25,328	0.9%
619	5100-1	Education Block Grant (ECS)	2,666,678	2,682,435	2,693,092	2,707,763	25,328	0.9%
625		OTATE ORANITO I COAL	500 007	407.040	500 405	500 450	400 404	00.00/
626 627	5200-1	STATE GRANTS - LOCAL Telecomm. Property Grant Tax	592,207 4,696	437,049 4,500	520,185 5,569	566,450 5,569	129,401 1,069	29.6% 23.8%
628	5200-1	Municipal Revenue Sharing Account (MRSA) Municipal Projects	386,528	386,528	386,528	386,528	- 1,003	0.0%
629	5200-3	Municipal Revenue Sharing (formerly Property Tax Relief Grant)	-	-	-	-	-	0.0%
630	5200-4	PILOT State Property	21,958	14,278	14,378	11,582	(2,696)	-18.9%
631	5200-5	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	-	0.0%
632 633	5200-6 5200-7	Veterans Tax Relief Disablility Exemption Reimbursement	1,728 699	1,160 761	1,160 761	674 590	(486) (171)	-41.9% 0.0%
634	5200-7	Elderly Property Exemption/Freeze	- 699	-	- 761	590	(171)	0.0%
635	5200-10	Judicial 10th Circut	1,265	1,000	1,000	1,000	_	0.0%
636	5200-11	SLA - Emergency Mgmt. Agency	-	2,800	2,800	2,800	-	0.0%
637	5200-13	State Police O/T Reimb (ref. 6600-2)	-	-	-	5,000	5,000	100.0%
638	5200-14	Town Aid Roads (TAR)	152,159			-	-	0.0%
639 640	5200-16 5200-18	Elderly and Disabled Transportation Grant Motor Vehicle Transition Grant	5,695	8,543	8,543 81,967	8,543	126,684	0.0% 100.0%
641	5200-18	Motor Venicle Transition Grant			81,967	126,684	120,084	100.0%
642		LOCAL REVENUES	113,277	90,950	136,571	115,500	24,550	27.0%
643	5300-1	Interest Income	5,620	1,500	35,000	20,000	18,500	1233.3%
644	5300-2	License & Permit Fees	1,240	1,000	1,300	1,200	200	20.0%
645	5300-3	Building Permit Fees	18,771	25,000	25,000	25,000		0.0%
646 647	5300-4 5300-5	Dog License Fees Sundry Receipts	1,150 231	1,300 400	1,300 400	1,100 400	(200)	-15.4% 0.0%
648	5300-5	Recording Land Records , Maps, etc	19,210	10,000	10,000	12,000	2,000	20.0%
649	5300-8	Conveyance Tax	39,805	17,000	22,000	20,000	3,000	17.6%
650	5300-9	Copies-Fax Machine	7,288	5,000	5,000	5,500	500	10.0%
651	5300-10	Permit Fees, P&Z, Inland & Wetlands	740	3,500	10,000	3,500	-	0.0%
654	5300-13	Landfill Receipts	17,613	23,000	23,000	24,000	1,000	4.3%
655 656	5300-14 5300-15	Newsletter Marriage Licenses	240 192	2,000 150	2,321 150	1,500 150	(500)	-25.0% 0.0%
657	5300-15	Sportsmans Licenses	100	150	150	150		0.0%
658	5300-17	Farmland Preservation	1,077	950	950	1,000	50	5.3%
659								
660		MISC REVENUES	74,857	54,000	64,000	55,000	1,000	1.9%
661	5400-1	SCRRA Subsidy Other Revenues	40 505	2,000	2,000	2,000	-	0.0%
664 665	5400-5 5400-6	Other Revenues Waste Management	16,565 58,292	52,000	10,000 52,000	53,000	1,000	0.0% 1.9%
666	J-100-0	Tracio managomoni	30,232	52,000	52,000	55,000	-	1.576
667		INTERGOVERNMENTAL TRANSFERS	67,055	65,234	65,234	63,408	(1,826)	-2.8%
668	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	- '	0.0%
669	5500-2	Water Improvement - Interest S&W Dept.	-	-	-	-	-	0.0%
670	5500-3 5500-4	Prin.Subsidy from S & W for Resv. Dam Proj. Int. Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	(4.900)	0.0% -9.0%
671 672	5500-4	Other	22,055	20,234	20,234	18,408	(1,826)	-9.0% 0.0%
673	5550 0							0.076
674		OTHER MISC REVENUES	105,000	52,929	52,929	-	(52,929)	-100.0%
675	5600	Non-Budgetary Income		-	-	-	-	0.0%
676	5700	Appro. from Undesig. Fund Balance	405.000	-	-	-	(50.000)	0.0%
677 678	5800	Transfer in from CNR: Capitalized Interest	105,000	52,929	52,929	-	(52,929)	-100.0%
679		TOTAL REVENUE	9,907,430	9,951,313	10,099,468	10,328,177	376,864	3.8%
680			5,551,400	5,551,515	. 5,555,455	. 5,525,111	010,004	0.076
681		Total General Town Expenditures	3,210,281	3,000,124	3,000,985	3,011,728	11,604	0.4%
682	7500	Total Board of Education Expenditures	6,573,845	6,895,693	6,895,693	7,308,884	413,191	6.0%
683		TOTAL EXPENDITURES	9,784,126	9,895,817	9,896,678	10,320,612	424,795	4.3%
684		SURPLUS / (SHORTFALL)	123,304	55,496	202,790	7,565	-	
685			0,004	50,400	_0_,,00	.,000		

2022 GRAND LIST NET ASSESSMENT TOTALS - AS SIGNED 01/19/2023

MOTOR VEHICLE		PERSONAL PROPERTY		REAL ESTATE	
2021GL	2022GL	2021GL	2022GL	2021GL	2022GL
\$26,229,665	\$31,134,135	\$11,727,272	\$12,363,387	\$136,396,874	\$191,178,029
\$4,904,470		\$636,115		\$54,781,155	
%CHG		%CHG		%CHG	
0.186982		0.054242		0.401631	

COMPILED FIGURES

<u>2022GL</u>		%CHG	<u>2021GL</u>	
RE	\$191,178,029		RE	\$136,396,874
MV	\$31,134,135	0.345973166	MV	\$26,229,665
PP	\$12,363,387		PP	\$11,727,272
TOTAL	\$234,675,551		TOTAL	\$174,353,811
		\$234,675,551		
		\$174,353,811		
		\$60.321.740	GRAND LIST GROWTH	

NOTES:

*21GL #'S TAKEN FROM M-13 FILED WITH STATE AFTER 21GL APRIL BOARD OF ASSESSMENT APPEALS SESSION

*ALL #'S NET OF EXEMPTS & EXEMPTIONS



^{*22}GL #'S DO NOT REFLECT MARCH 2023 BOARD OF ASSESSMENT APPEALS SESSION