

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 \(ct.gov\)](https://www.ct.gov/municipalaccountabilityreviewboard)

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

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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) 822-3013

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,

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%

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

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.

Sprague Board of Education
2023-2024 Operating Budget
Summary

Account	Account Description	FY21 Actual	FY22 Actual	FY23 Budget	1/19/2023 FY23 Actual To Date	FY24 Request	Paid 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	\$ 1,599,109.00	\$ 276,646.00	\$ 1,322,463.00	\$ (62,736.00)	-4.53%
51120	Wages Paid to Instructional Assistants	\$ 209,631.81	\$ 232,504.97	\$ 298,648.00	\$ 74,297.81	\$ 270,468.00	\$ 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	\$ 430,759.00	\$ -	\$ 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	\$ 568,693.00	\$ 50,895.00	\$ 517,798.00	\$ 11,250.00	2.22%
51910	Wages Paid- Nurse Substitutes	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	0.00%
51930	Wages- Stipends	\$ 14,966.00	\$ 30,793.00	\$ 27,104.00	\$ 11,543.00	\$ 32,324.00	\$ 3,895.00	\$ 28,429.00	\$ 1,325.00	4.89%
52100	Group Life Insurance	\$ 2,010.37	\$ 2,120.77	\$ 2,460.00	\$ 1,107.29	\$ 2,181.00	\$ -	\$ 2,181.00	\$ (279.00)	-11.34%
52200	FICA/Medicare Employer	\$ 77,422.14	\$ 89,588.47	\$ 92,661.00	\$ 35,899.67	\$ 93,972.00	\$ 5,291.00	\$ 88,681.00	\$ (3,980.00)	-4.30%
52300	Pension Contributions	\$ 9,971.91	\$ 12,539.93	\$ 17,338.00	\$ 6,368.47	\$ 15,683.00	\$ -	\$ 15,683.00	\$ (1,655.00)	-9.55%
52500	Tuition Reimbursement	\$ 2,726.40	\$ 2,032.20	\$ 10,000.00	\$ 1,075.20	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	0.00%
52600	Unemployment Compensation - BOE Office	\$ 507.04	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
52700	Workers' Compensation- BOE Office	\$ 21,530.01	\$ 20,882.99	\$ 21,927.00	\$ 14,262.27	\$ 19,969.00	\$ -	\$ 19,969.00	\$ (1,958.00)	-8.93%
52800	Health Insurance	\$ 510,986.34	\$ 555,133.80	\$ 646,900.00	\$ 352,747.66	\$ 744,314.00	\$ 24,196.00	\$ 720,118.00	\$ 73,218.00	11.32%
53020	Legal Services - BOE Office	\$ 20,000.00	\$ -	\$ 15,000.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ (12,500.00)	-83.33%
53200	Substitutes	\$ -	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	0.00%
53220	In Service	\$ 80.00	\$ 349.50	\$ 4,000.00	\$ 550.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ (1,000.00)	-25.00%
53230	Purchased Pupil Services	\$ 127,755.49	\$ 68,212.60	\$ 110,592.00	\$ 15,806.22	\$ 222,129.00	\$ 80,383.00	\$ 141,746.00	\$ 31,154.00	28.17%
53300	Other Professional/Tech Services	\$ 14,546.59	\$ 18,108.04	\$ 20,100.00	\$ 8,119.38	\$ 21,250.00	\$ -	\$ 21,250.00	\$ 1,150.00	5.72%
53410	Audit/Accounting Services - Business Office	\$ 18,836.69	\$ 24,732.48	\$ 25,850.00	\$ 7,743.38	\$ 25,850.00	\$ -	\$ 25,850.00	\$ -	0.00%
53520	Other Technical Services	\$ 94,139.50	\$ 75,978.00	\$ 76,014.00	\$ 48,874.00	\$ 78,945.00	\$ -	\$ 78,945.00	\$ 2,931.00	3.86%
53300	Other Professional / Tech Services	\$ -	\$ 1,973.02	\$ 3,570.00	\$ 1,567.44	\$ 3,570.00	\$ -	\$ 3,570.00	\$ -	0.00%
54010	Purchased Property Services	\$ 28,932.46	\$ 26,123.93	\$ 30,081.00	\$ 15,775.67	\$ 30,325.00	\$ -	\$ 30,325.00	\$ 244.00	0.81%
54101	Rubbish Removal	\$ 7,866.55	\$ 8,383.45	\$ 8,700.00	\$ 5,508.49	\$ 9,620.00	\$ -	\$ 9,620.00	\$ 920.00	10.57%
54300	Equipment Repairs & Maintenance	\$ 7,394.42	\$ 22,982.22	\$ 5,200.00	\$ 1,846.50	\$ 5,200.00	\$ -	\$ 5,200.00	\$ -	0.00%
54301	Building Repairs & Maintenance	\$ 21,270.22	\$ 79,274.51	\$ 5,000.00	\$ 10,511.74	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
54411	Water	\$ 2,024.55	\$ 2,697.30	\$ 3,000.00	\$ 1,166.26	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
54412	Sewer	\$ 1,263.62	\$ 1,914.99	\$ 2,000.00	\$ 780.90	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0.00%
54420	Equipment Leasing	\$ 17,305.73	\$ 19,233.57	\$ 18,000.00	\$ 11,631.82	\$ 19,000.00	\$ -	\$ 19,000.00	\$ 1,000.00	5.56%
55100	Contracted Pupil Transportation Regular	\$ 370,513.21	\$ 350,189.88	\$ 372,605.00	\$ 147,429.40	\$ 409,541.00	\$ 26,469.00	\$ 383,072.00	\$ 10,467.00	2.81%
55108	Contracted Pupil Transportation Spec Ed HS	\$ 56,759.00	\$ 79,316.57	\$ 58,500.00	\$ 119,920.00	\$ 174,647.00	\$ -	\$ 174,647.00	\$ 116,147.00	198.54%
55109	Contracted Pupil Transportation Spec Ed Elem	\$ 34,260.00	\$ 53,600.40	\$ 49,317.00	\$ 93,703.00	\$ 76,030.00	\$ -	\$ 76,030.00	\$ 26,713.00	54.17%
55150	Contracted Pupil Transportation Athletics/Ext Curr	\$ -	\$ 6,056.43	\$ 8,775.00	\$ 2,596.88	\$ 8,775.00	\$ -	\$ 8,775.00	\$ -	0.00%
55151	Contracted Pupil Transportation Field Trips	\$ 522.00	\$ 260.56	\$ 2,500.00	\$ 506.70	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	0.00%
55200	Property/Liability Insurance - BOE Office	\$ 19,712.13	\$ 19,978.91	\$ 19,620.00	\$ 15,962.25	\$ 21,911.00	\$ -	\$ 21,911.00	\$ 2,291.00	11.68%
55300	Communications - Telephone & Internet	\$ 15,590.89	\$ 7,878.54	\$ 12,000.00	\$ 6,306.12	\$ 11,000.00	\$ -	\$ 11,000.00	\$ (1,000.00)	-8.33%
55301	Postage	\$ 3,464.67	\$ 1,565.85	\$ 3,500.00	\$ 1,169.10	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	0.00%
55400	Advertising - BOE Office	\$ 6,463.03	\$ 4,453.06	\$ 2,000.00	\$ 3,425.80	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 2,000.00	100.00%
55610	Tuition - HS Regular Ed - Public Schools	\$ 1,271,400.14	\$ 1,028,104.98	\$ 1,053,516.00	\$ 672,770.00	\$ 1,155,173.00	\$ -	\$ 1,155,173.00	\$ 101,657.00	9.65%
55610	Tuition - HS Special Ed - Public Schools	\$ 457,966.02	\$ 592,991.38	\$ 659,932.00	\$ 461,364.49	\$ 760,437.00	\$ 15,000.00	\$ 745,437.00	\$ 85,505.00	12.96%
55630	Tuition - HS Special Ed - Private Schools	\$ 175,106.19	\$ 237,930.72	\$ 238,105.00	\$ 229,177.00	\$ 328,823.00	\$ 46,000.00	\$ 282,823.00	\$ 44,718.00	18.78%
55631	Tuition - Elem Special Ed - Private Schools	\$ 33,558.29	\$ 122,395.00	\$ 159,169.00	\$ 98,662.25	\$ 198,473.00	\$ -	\$ 198,473.00	\$ 39,304.00	24.69%
55660	Tuition - Elem Magnet Schools	\$ 82,983.27	\$ 40,725.00	\$ 52,552.00	\$ 41,023.00	\$ 52,213.00	\$ -	\$ 52,213.00	\$ (339.00)	-0.65%
55660	Tuition - Elem Magnet Schools Special Ed	\$ 137,095.00	\$ 96,673.73	\$ 113,340.00	\$ 104,063.50	\$ 152,564.00	\$ -	\$ 152,564.00	\$ 39,224.00	34.61%
55690	Tuition- Adult Cooperative	\$ 14,091.00	\$ 13,629.00	\$ 15,366.00	\$ 32,050.00	\$ 32,371.00	\$ 17,804.00	\$ 14,567.00	\$ (799.00)	-5.20%
55800	Travel Reimbursement	\$ 52.78	\$ 1,021.60	\$ 10,350.00	\$ 386.88	\$ 8,350.00	\$ -	\$ 8,350.00	\$ (2,000.00)	-19.32%
56100	General Supplies	\$ 32,954.54	\$ 29,968.72	\$ 37,075.00	\$ 11,610.19	\$ 37,275.00	\$ -	\$ 37,275.00	\$ 200.00	0.54%
56110	Instructional Supplies	\$ 5,533.93	\$ 20,512.94	\$ 6,200.00	\$ 671.66	\$ 6,200.00	\$ -	\$ 6,200.00	\$ -	0.00%
56220	Electricity	\$ 57,317.35	\$ 84,801.25	\$ 60,000.00	\$ 29,684.29	\$ 31,000.00	\$ -	\$ 31,000.00	\$ (29,000.00)	-48.33%
56230	Liquid Propane	\$ 12,675.01	\$ 19,552.44	\$ 12,000.00	\$ 6,449.86	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 8,000.00	66.67%
56240	Heating Oil	\$ 23,109.13	\$ 16,829.60	\$ 23,400.00	\$ 6,072.89	\$ 29,250.00	\$ -	\$ 29,250.00	\$ 5,850.00	25.00%
56260	Gasoline	\$ 17,985.75	\$ 44,137.93	\$ 35,600.00	\$ 24,042.21	\$ 41,000.00	\$ -	\$ 41,000.00	\$ 5,400.00	15.17%

Sprague Board of Education
2023-2024 Operating Budget
Summary

Account	Account Description	FY21 Actual	FY22 Actual	FY23 Budget	1/19/2023 FY23 Actual To Date	FY24 Request	Paid by Grants	Net FY24 Request	\$ Change	% Change
56400	Workbooks/Disposables	\$ 2,757.19	\$ 21,943.65	\$ 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)	-50.00%
56430	Professional Periodicals	\$ 27.00	\$ 27.00	\$ 100.00	\$ -	\$ 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	\$ 6,645.13	\$ 11,300.20	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	0.00%
57300	Equipment - Non Instructional	\$ 5,830.52	\$ 13,191.55	\$ 2,430.00	\$ 161.97	\$ 1,000.00	\$ -	\$ 1,000.00	\$ (1,430.00)	-58.85%
57330	Furniture & Fixtures - Maintenance	\$ -	\$ 8,211.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
57340	Technology Hardware- Instructional	\$ 84,354.82	\$ 79,756.14	\$ 2,000.00	\$ 5,400.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0.00%
57341	Technology Hardware- Non-Instructional	\$ 101,098.35	\$ 7,459.82	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
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	\$ 999.31	\$ 733.59	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
58990	Other Expenses	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
	Totals	\$ 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%

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 separate from the Special Education Summer School Program that is reflected in the General Fund Budget.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.51110	Teacher Wages – Reg Ed	\$1,144,377	\$1,280,099	\$167,804	\$1,112,295	(\$32,082)	(2.80%)
1200.51110	Teacher Wages – Spec Ed	\$231,822	\$313,950	\$108,842	\$205,108	(\$26,714)	(11.52%)
1600.51110	Teacher Wages – Summer School Spec Ed	\$5,000	\$3,060	\$0	\$3,060	(\$1,940)	(38.80%)
1700.51110	Teacher Tutor Wages – Reg Ed	\$4,000	\$2,000	\$0	\$2,000	(\$2,000)	(50.00%)
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.51120	Instructional Assistant Wages – Reg Ed	\$14,401	\$8,866	\$0	\$8,866	(\$5,535)	(38.43%)
1200.51120	Instructional Assistant Wages – Spec Ed	\$273,997	\$256,327	\$44,908	\$211,419	(\$62,578)	(22.84%)
1600.51120	Instructional Assistant Wages – Summer School Spec Ed	\$2,250	\$1,625	\$0	\$1,625	(\$625)	(27.78%)
1700.51120	Instructional Assistant Tutor Wages – Spec Ed	\$8,000	\$3,650	\$0	\$3,650	(\$4,350)	(54.38%)
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2110.51900	Wages – Social Worker	\$48,125	\$50,005	\$0	\$50,005	\$1,880	3.91%
2140.51900	Wages – School Psychologist	\$53,052	\$54,932	\$0	\$54,932	\$1,880	3.54%
1200.51900	Wages – Director of Pupil Services	\$119,500	\$122,822	\$0	\$122,822	\$3,322	2.78%
2320.51900	Wages – Superintendent	\$77,950	\$71,000	\$0	\$71,000	(\$6,950)	(8.92%)

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

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1600.51901	Wages Paid Other Non-Cert Summer School	\$2,400	\$1,757	\$0	\$1,757	(\$643)	(26.79%)
2130.51901	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 an 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, Girls Intramural Basketball Head Coach and Assistant Coach, Boys & Girls Track Head Coach, and the Athletic Director Stipend.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1500.51930	Extra- Curricular Stipends	\$8,821	\$14,041	\$3,895	\$10,146	\$1,325	15.02%
1800.51930	Sports Teams Stipends Paid	\$16,283	\$16,283	\$0	\$16,283	\$0	0.00%
2130.51930	Nursing Stipends Paid	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.52100	Group Life Ins- Reg Ed	\$726	\$726	\$0	\$726	\$0	0.00%
1200.52100	Group Life Ins- Spec Ed	\$981	\$814	\$0	\$814	(\$167)	(17.02%)
2110.52100	Group Life Ins- Social Worker	\$38	\$38	\$0	\$38	\$0	0.00%

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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1700.52200	FICA/MED Tutors	\$700	\$350	\$0	\$350	(\$350)	(50.00%)
1800.52200	FICA/MED Sports Teams	\$1,245	\$250	\$0	\$250	(\$995)	(79.92%)
2110.52200	FICA/MED Social Worker	\$700	\$725	\$0	\$725	\$25	3.57%
2130.52200	FICA/MED Health Office	\$8,486	\$8,965	\$0	\$8,965	\$479	5.64%
2140.52200	FICA/MED Psychologist	\$770	\$797	\$0	\$797	\$27	3.51%
2230.52200	FICA/MED Technology	\$496	\$511	\$0	\$511	\$15	3.02%
2310.52200	FICA/MED BOE Office	\$967	\$1,991	\$0	\$1,991	\$1,024	105.89%
2320.52200	FICA/MED Superintendent Office	\$2,126	\$3,021	\$0	\$3,021	\$895	42.10%
2400.52200	FICA/MED School Admin Office	\$7,781	\$8,250	\$0	\$8,250	\$469	6.03%
2510.52200	FICA/MED Business Office	\$8,027	\$8,268	\$0	\$8,268	\$241	3.00%
2600.52200	FICA/MED Maintenance	\$8,768	\$10,375	\$1,834	\$8,541	(\$227)	(2.59%)
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1200.52300	Pension Contributions Spec Ed	\$3,552	\$2,606	\$0	\$2,606	(\$946)	(26.63%)
2230.52300	Pension Contributions Technology	\$260	\$267	\$0	\$267	\$7	2.69%
2310.52300	Pension Contributions BOE Office	\$506	\$1,042	\$0	\$1,042	\$536	105.93%
2320.52300	Pension Contributions Superintendent's Office	\$506	\$1,041	\$0	\$1,041	\$535	105.73%
2400.52300	Pension Contribution School Admin Office	\$3,095	\$1,855	\$0	\$1,855	(\$1,240)	(40.06%)
2510.52300	Pension Contribution Business Office	\$4,834	\$4,904	\$0	\$4,904	\$70	1.45%
2600.52300	Pension Contribution Maintenance Office	\$4,585	\$3,968	\$0	\$3,968	(\$617)	(13.46%)
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.52500	Tuition Reimbursement	\$10,000	\$10,000	\$0	\$10,000	\$0	0.00%

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 current year rates. 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 current year rates. 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%. The certified staff pay 22% of insurance premiums while the Board covers 78%. These rates are contractually set.

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.52800	Health Insurance Reg Ed	\$279,651	\$356,317	\$11,544	\$344,773	\$65,122	23.29%
1200.52800	Health Insurance Spec Ed	\$239,621	\$208,885	\$12,652	\$196,233	(\$43,388)	(18.11%)
2110.52800	Health Insurance Social Worker	\$9,842	\$11,439	\$0	\$11,439	\$1,597	16.23%
2130.52800	Health Insurance Health Office	\$11,104	\$12,652	\$0	\$12,652	\$1,548	13.94%
2140.52800	Health Insurance Psychologist	\$20,714	\$24,353	\$0	\$24,353	\$3,639	17.57%
2230.52800	Health Insurance Technology	\$1,111	\$1,265	\$0	\$1,265	\$154	13.86%
2310.52800	Health Insurance BOE Office	\$4,674	\$10,823	\$0	\$10,823	\$6,149	131.56%
2320.52800	Health Insurance Superintendent's Office	\$4,674	\$10,823	\$0	\$10,823	\$6,149	131.56%
2400.52800	Health Insurance School Admin Office	\$25,566	\$29,948	\$0	\$29,948	\$4,382	17.14%
2510.52800	Health Insurance Business Office	\$9,994	\$11,387	\$0	\$11,387	\$1,393	13.94%
2600.52800	Health Insurance Maintenance Office	\$39,949	\$66,422	\$0	\$66,422	\$26,473	66.27%
Totals		\$646,900	\$744,314	\$24,196	\$720,118	\$73,218	11.32%

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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.53230	Purchased Pupil Services Reg Ed	\$1,250	\$1,250	\$0	\$1,250	\$0	0.00%
1200.53230	Purchased Pupil Services Spec Ed	\$29,000	\$51,123	\$14,383	\$36,740	\$7,740	26.69%
1700.53230	Purchased Pupil Services Tutors	\$6,000	\$3,000	\$0	\$3,000	(\$3,000)	(50.00%)
2130.53230	Purchased Pupil Services Health Office	\$720	\$720	\$0	\$720	\$0	0.00%
2140.53230	Purchased Pupil Services Psych	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2150.53230	Purchased Pupil Services Speech	\$71,622	\$83,655	\$6,000	\$77,655	\$6,033	8.42%
2160.53230	Purchased Pupil Services PT/OT	\$0	\$80,381	\$60,000	\$20,381	\$20,381	
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1200.53300	Other Prof Tech Services- Spec Ed	\$2,500	\$3,620	\$0	\$3,620	\$1,120	44.80%
2130.53300	Other Prof Tech Services- Health Services	\$600	\$630	\$0	\$630	\$30	5.00%
2400.53300	Other Prof Tech Services- Admin Office	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2510.53300	Other Prof Tech Services- Business Office	\$15,000	\$15,000	\$0	\$15,000	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2230.53520	Other Technical Services- Technology	\$76,014	\$78,945	\$0	\$78,945	\$2,931	3.86%

53540: Sports Officials

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

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2130.54300	Repairs & Maint Equip- Health Services	\$200	\$200	\$0	\$200	\$0	0.00%
2600.54300	Repairs & Maint Equip- Maintenance	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2700.55100	Contracted Pupil Transportation- Reg	\$372,605	\$409,541	\$26,469	\$383,072	\$10,467	2.81%

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

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

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 Transportation- Athletics/Extra Curricular	\$8,775	\$8,775	\$0	\$8,775	\$0	0.00%

55151: Contracted Transportation for Field Trips

Transportation for field trip needs throughout the school year.

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

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 Insurance- BOE	\$19,620	\$21,911	\$0	\$21,911	\$2,291	11.68%

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

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

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 Magnet	\$52,552	\$52,213	\$0	\$52,213	(\$339)	(.65%)

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 History	Tuition Increase	Total Cost	Total Reimbursement	% of 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%)

55800: 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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1200.55800	Travel Reimb- Spec Ed	\$1,200	\$1,200	\$0	\$1,200	\$0	0.00%
2130.55800	Travel Reimb- Health Office	\$700	\$700	\$0	\$700	\$0	0.00%
2210.55800	Travel Reimb- Prof Dev	\$6,000	\$4,000	\$0	\$4,000	(\$2,000)	(33.33%)
2310.55800	Travel Reimb- BOE Office	\$300	\$300	\$0	\$300	\$0	0.00%
2320.55800	Travel Reimb- Superintendent's Office	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2400.55800	Travel Reimb- Admin Office	\$750	\$750	\$0	\$750	\$0	0.00%
2510.55800	Travel Reimb- Business Office	\$300	\$300	\$0	\$300	\$0	0.00%
2600.55800	Travel Reimb- Maintenance	\$100	\$100	\$0	\$100	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.56100	General Supplies- Reg Ed	\$7,000	\$7,000	\$0	\$7,000	\$0	0.00%
1200.56100	General Supplies- Spec Ed	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

Account Number (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1800.56100	General Supplies- Sports	\$0	\$1,000	\$0	\$1,000	\$1,000	
2110.56100	General Supplies- Social Worker	\$200	\$200	\$0	\$200	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
1000.56400	Workbooks/Disposables Reg Ed	\$10,000	\$10,000	\$1,500	\$8,500	(\$1,500)	(15.00%)
1200.56400	Workbooks/Disposables Spec Ed	\$500	\$500	\$0	\$500	\$0	0.00%
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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
2130.56430	Professional Periodicals- Health Services	\$100	\$100	\$0	\$100	\$0	0.00%

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

57340: Instructional Technology Hardware

Replacement of student / classroom technology equipment.

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

57341: Non-Instructional Technology Hardware

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

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

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

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

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 (Function.Object)	Account Description	FY23 Budget	FY24 Request	Grant Funding	Net FY24 Request	\$ Change	% Change
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

Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
Adult Ed	\$18,153 FY22 \$18,421	2023-2024	Adult Ed Tuition code 1300.55690
ARP IDEA 611	\$18,043	7/1/2021-6/30/2023	Pupil services for behavior and mental health interventions.
ARP IDEA 619	\$1,727	7/1/2021-6/30/2023	Pupil services for behavior and mental health interventions for students 3-5 years old.
ESSER II Funds & Set-aside Funds	\$331,475	1/5/2021-9/30/2023	Funding for expenses related to COVID-19 including addressing learning loss, summer school programs, and facility upgrades.
ESSER II Special Education Recovery Activities & Bonus Grant	\$30,000	7/1/2021-6/30/2023	Assessments helping to address social emotional learning and diagnostic evaluations for students who were significantly impacted by disrupted learning as a result of COVID-19 closures.
ESSER II Bonus Special Populations Recovery Grant	\$25,000	7/1/2021-6/30/2023	Assessments helping to address social emotional learning and diagnostic evaluations for students who were significantly impacted by disrupted learning as a result of COVID-19 closures.
ESSER II Bonus Dyslexia Recovery Grant	\$650	7/1/2021-6/30/2023	Tutors to address learning loss for students with Dyslexia.
ESSER III (ARP) Funds	\$720,114	3/13/2020-9/30/2024	Funding for expenses related to COVID-19 including addressing learning loss, strategies for maintaining in-person learning, facility upgrades, and technology purchases.
Competitive School Readiness (Quality Enhancement)	\$3,881	2023-2024	Not applied to General Fund, grant supports additional funding for School Readiness supports.
Department of Social Services- Medicaid Reimbursement	N/A FY22 Total Received \$9,083.98	2023-2024	Reimbursement based on services provided to Medicaid eligible students.
Education Cost Sharing (ECS)	FY23 State Estimated Revenue \$2,675,264 FY22 \$2,666,678 FY21 \$2,660,052	2023-2024	N/A (Town Revenue)
Excess Cost (Special Ed Grant)	\$61,000 FY22 \$71,679 FY21 \$64,537	2023-2024	Special Education Tuition Accounts
Healthy Food Initiative	N/A FY22 \$2,695 FY21 \$2,745	2023-2024	Funds for schools who wish to participate in the Healthy Food Initiative. Funds are only applied to Cafeteria fund.

Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
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 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 FY22 \$135,887.83 FY21 \$36,179.48	2023-2024	National School Lunch Funds are a reimbursement of funds based on monthly lunch claims for Free & Reduced Lunch Status. Funds only apply to the Cafeteria fund.
Non-Public Health Services	\$26,910	2023-2024	Grant Reimbursement for Non-Public School Nurse. 2130.51901.
Out of Town Magnet Transportation Grant	N/A FY22 \$2,600	2023-2024	Transportation 2700.55100
School Breakfast & State School Breakfast	N/A FY22 \$57,346.46 FY21 \$17,094.25	2023-2024	School Breakfast funds reimbursed from state based on Monthly claims are only applied to the Cafeteria fund.
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 School Achievement Grant)	\$16,285	7/1/2022-9/30/2023	
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 Levy (in millions)				
	FY 2022 Adopted	Increase due to:		FY 2023 Proposed
		Grand List Growth	Mill Increase 0.50	
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.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Preliminary	FY 2022 Budgeted	FY 2023 Budgeted
Tax 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 remaining 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

Category	FY 2021 Preliminary	FY 2022 Budget	FY 2022 Projected	FY 2023 Recommended	Change vs FY 2022	Percent 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 set-aside 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:
 - 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.



TOWN OF SPRAGUE
OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET

BOF Approved Draft for Public Hearing
3.16.2023

	A	B	C	D	E	F	G	H	I	J	K	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			
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	GRANT	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)			(17,000)
318		Due from Tax Base (Acct #7360)				22,000		17,000		17,000			-
													-100.0%



TOWN OF SPRAGUE
OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET

Table with columns A through M, containing budget items such as CONSERVATION COMMISSION, HIGHWAYS, TREE MAINTENANCE, STREET LIGHTING, SOCIAL SECURITY, DEFERRED COMPENSATION, REGIONAL PLANNING AGENCIES, INSURANCE, POLICE DEPARTMENT, FIRE DEPARTMENT, and EMERGENCY MANAGEMENT/LEPC.



**TOWN OF SPRAGUE
OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET**

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	A	B	C	D	E	F	G	H	I	J	K	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	-2	Mileage	-	800	800	800	-	0.0%					
481	-3	Membership fees	145	250	250	250	-	0.0%					
482	-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	-1	Salary	3,627	3,700	3,700	3,773	73	2.0%					
487	-2	Mileage	-	150	150	150	-	0.0%					
488	-3	Postage	156	150	150	150	-	0.0%					
489													
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	-3	Recycling	68,803	65,000	65,000	70,000	5,000	7.7%					
493													
494	6702	WASTE MANAGEMENT	69,912	67,000	67,000	67,000	-	0.0%					
495													
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	Municipal Agent	-	100	100	100	-	0.0%					
499	-4	Office, supplies, misc.	1,509	1,250	1,250	1,300	50	4.0%					
500	-5	Elevator contract	2,598	2,640	2,640	2,787	147	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	-2	Electricity	1,601	1,825	1,825	1,825	-	0.0%					
519													
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	-4	Shetucket River Festival	-	250	250	250	-	0.0%					
525	-8	Other/Indoor Soccer	494	500	500	500	-	0.0%					
526													
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													
530	7010	GRIST MILL	14,910	17,650	17,650	17,840	190	1.1%					
531	-1	Supplies, Maintenance	235	850	850	940	90	10.6%					
532	-2	Elevator Maintenance	2,855	3,000	3,000	3,000	-	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	-	0.0%					
535													
536	7012	HISTORICAL MUSEUM	304	2,384	2,384	2,384	-	0.0%					
537	-1	Museum Clerk	-	2,184	2,184	2,184	-	0.0%					
538	-14	Sprague Historical Society	304	200	200	200	-	0.0%					
539													
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	-11	Programs	2,505	2,500	2,500	2,500	-	0.0%					
544	-12	Staff Development	205	500	500	500	-	0.0%					
545	-13	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	-6	Librarian Assistant - 6	8,413	7,320	7,320	7,800	480	6.6%					
551													



**TOWN OF SPRAGUE
OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET**

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	A	B	C	D	E	F	G	H	I	J	K	L	M
3				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		-		600		2,000		3,000		2,400	400.0%
554	-11	Bank Fees		-		-		-		-		-	0.0%
555	-12	Newsletter- Misc.		742		500		500		1,072		572	114.4%
556	-2	War Memorial/Lords Bridge Gazebo		647		675		675		675		-	0.0%
557	-3	Cemeteries, Vets Graves		700		800		800		1,000		200	25.0%
558	-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													
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													
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-Varioues 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-Varioues 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													
598	7360	Operating Transfer CNR Fund		22,000		17,000		17,000		17,000		-	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 Accrued Payroll & CWF		-		-		-		-		-	0.0%
602		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		6,573,845		6,895,693		6,895,693		7,308,884		413,191	6.0%
604		TOTAL SPRAGUE BUDGET		9,784,126		9,895,817		9,896,678		10,320,612		424,795	4.3%
605													

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

<u>MOTOR VEHICLE</u>		<u>PERSONAL PROPERTY</u>		<u>REAL ESTATE</u>	
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>	<u>%CHG</u>	<u>2021GL</u>
RE	\$191,178,029		\$136,396,874
MV	\$31,134,135		\$26,229,665
PP	<u>\$12,363,387</u>	0.345973166	<u>\$11,727,272</u>
TOTAL	\$234,675,551		\$174,353,811
		\$234,675,551	
		\$174,353,811	
		<hr/>	
		\$60,321,740	GRAND LIST GROWTH

NOTES:

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

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

*ALL #'S NET OF EXEMPTS & EXEMPTIONS

