

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPRAGUE SUBCOMMITTEE
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, March 25, 2021 12:30 PM – 2:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

Call-in Instructions: Telephone: (860) 840-2075
Access Code: 644 978 872

Agenda

- I. Call to Order
- II. Approval of Minutes:
 - a. November 18, 2020 Subcommittee Special Meeting
- III. Review and Discussion: FY 2020 Financial Statements and Audit
- IV. Review and Discussion: Board of Education FY 2022 Recommended Budget
- V. Adjourn

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

Meeting Date and Time: Wednesday, November 18, 2020 3:00 PM – 4:30 PM

Meeting Location: This was a telephonic meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

Telephone: (860) 840-2075

Access Code: 997 906 311

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee; joined meeting prior to action on labor contract), Sal Luciano, Mark Waxenberg

Town Officials in Attendance: Cheryl Blanchard, William Hull, Michele Demicco, Melissa Sevigny

OPM Staff in Attendance: Julian Freund

I. Call to Order

The meeting was called to order at 3:00 PM.

II. Approval of Minutes:

a. June 5, 2020 Subcommittee Special Meeting

Mr. Luciano made a motion, with a second by Mr. Waxenberg, to approve the minutes. The motion passed unanimously.

III. Review, discussion and possible action: Sprague Teachers League Contract

A brief overview of the tentative agreement with the Sprague Teachers' League was provided. The agreement was recently approved by the Board of Education and the union, and has a term of July 1, 2021 through June 30, 2024. The agreement's economic provisions provide for general wage increases of 1.0% in the first year, 1.15% in the second year, and a flat \$1,800 in the final year. Half step increments are provided in years one and two. No changes to health insurance plan design, employee premium cost share or other benefits are included. The Superintendent described the interest-based bargaining process that was used in negotiations.

Mr. Waxenberg made a motion to recommend approval of the contract with a second by Mr. Luciano. The motion passed 4-0-0.

IV. Review, discussion and possible action: 5-Year Plan FY 2021-2025

An update to the 5-Year Plan previously submitted in June was discussed. The Plan was presented at a joint meeting of the Sprague Board of Selectmen, Board of Finance and Board of Education in November. A consensus of support for the Plan was expressed at the joint meeting, and the Board

of Education took a formal vote in support of the Plan at a subsequent meeting. Among the changes in the updated Plan are increases in the projected mill rates. The resulting Plan projects positive operating results through the five year period.

A motion was made by Mr. Luciano to recommend approval of the updated 5-Year Plan by the full MARB, contingent upon approval by the Sprague Board of Finance and Board of Selectmen, with a second by Mr. Waxenberg. The motion passed 4-0-0.

V. Update: Status of FY20 Audit

The auditors have begun field work, virtually. A timeline from the auditor for completing field work and providing a draft report has not been received. The Town administration will request a timeline from the auditor.

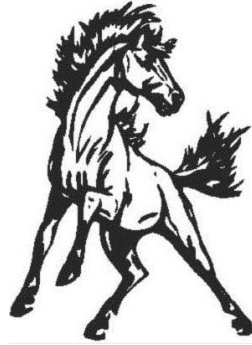
The Board of Finance has discussed issuing an RFP for audit services beginning with the next fiscal year, but has not yet voted on the matter.

VI. Update: Status of FY19 Audit Findings Corrective Action Plan

The Town has not completed any additional items since the last meeting. Policies and procedures have not been requested by the auditors yet.

VII. Adjourn

A motion to adjourn was made by Mr. Luciano, with a second by Mr. Waxenberg. The meeting adjourned at 4:05 PM.



Sprague Board of Education

Board of Education Proposed Budget

Board of Ed approved 2/8/2021

FY 2021-2022

Enclosures:

1. Budget Summary & Highlights
2. Budget for FY 2021-2022
3. Budget Narrative for FY 2021-2022
4. Grant & Revenue Summary FY 2021-2022

Updated:

February 8th, 2021

Sprague Board of Education
Proposed Budget Summary & Highlights
FY 2021-2022

Local Funding Adopted Budget FY 2020-2021	Local Funding Proposed Budget FY 2021-2022	Dollar Increase	Percent Increase
\$6,688,595	\$6,787,139	\$98,544	1.47%

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 2020-2021..... 27.3 FTE

Certified FY 2021-2022..... 27.5 FTE

Noncertified FY 2020-2021..... 25.66 FTE

Noncertified FY 2021-2022..... 26.66 FTE

Budget Drivers

Certified & Noncertified salaries..... \$87,009

Health/Life Insurance Benefits \$98,050

Special Education Private High School Tuition..... \$84,171

Elementary School Tuition, Magnet, School Choice \$99,357
Reg Ed & Special Ed

Budget Reductions

Contracted Transportation, Special Education (\$63,315)

High School Tuition, Regular Ed (\$113,050)

High School Tuition, Special Education, Public (\$48,461)

Elementary School Tuition, Special Ed, Private..... (\$68,500)

Remaining accounts have a net increase of \$23,283

*45 out of the total 63 account lines have either no increase or a negative increase.

**Sprague Board of Education
2021-2022 Operating Budget
Summary**

Account	Account Description	12/22/2020					Net FY22 Request	\$ Change	% Change
		FY20 Actual	FY21 Budget	FY21 Actual To Date	FY22 Request	Paid by Grants			
51110	Wages Paid to Teachers	\$1,338,700.90	\$1,421,752.00	\$593,699.69	\$1,610,483.00	\$189,386.00	\$1,421,097.00	-\$655.00	-0.05%
51120	Wages Paid to Instructional Assistants	\$237,243.42	\$283,142.47	\$85,637.67	\$350,236.00	\$18,000.00	\$332,236.00	\$49,093.53	17.34%
51900	Wages Paid Other Certified Staff	\$297,933.54	\$310,286.20	\$141,415.43	\$335,660.00	\$0.00	\$335,660.00	\$25,373.80	8.18%
51901	Wages Paid Non-Certified Staff	\$416,290.23	\$458,410.20	\$213,843.10	\$494,813.00	\$23,206.00	\$471,607.00	\$13,196.80	2.88%
51910	Wages Paid- Nurse Substitutes	\$1,488.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00%
51930	Wages- Stipends	\$12,908.00	\$30,092.00	\$6,648.00	\$30,092.00	\$0.00	\$30,092.00	\$0.00	0.00%
52100	Group Life Insurance	\$1,971.44	\$2,203.56	\$1,005.88	\$2,396.00	\$0.00	\$2,396.00	\$192.44	8.73%
52200	FICA/Medicare Employer	\$75,248.26	\$89,006.30	\$34,460.69	\$94,131.00	\$0.00	\$94,131.00	\$5,124.70	5.76%
52300	Pension Contributions	\$10,208.70	\$12,056.96	\$5,641.42	\$12,276.00	\$0.00	\$12,276.00	\$209.04	1.73%
52500	Tuition Reimbursement	\$2,331.00	\$10,000.00	\$2,044.80	\$10,000.00	\$0.00	\$10,000.00	\$0.00	0.00%
52600	Unemployment Compensation - BOE Office	\$5,142.99	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	\$0.00	0.00%
52700	Workers' Compensation - BOE Office	\$22,196.01	\$23,527.00	\$16,147.59	\$22,823.00	\$0.00	\$22,823.00	-\$704.00	-2.99%
52800	Health Insurance	\$467,197.97	\$593,224.86	\$246,885.73	\$691,083.00	\$0.00	\$691,083.00	\$97,858.14	16.50%
53020	Legal Services - BOE Office	\$35,000.00	\$25,825.00	\$0.00	\$25,825.00	\$0.00	\$25,825.00	\$0.00	0.00%
53200	Substitutes	\$3,096.23	\$22,000.00	\$0.00	\$17,000.00	\$0.00	\$17,000.00	-\$5,000.00	-22.73%
53220	In Service	\$15,233.93	\$4,000.00	\$890.00	\$4,000.00	\$0.00	\$4,000.00	\$0.00	0.00%
53230	Purchased Pupil Services	\$71,683.74	\$102,223.78	\$32,220.91	\$153,809.00	\$50,000.00	\$103,809.00	\$1,585.22	1.55%
53300	Other Professional / Tech Services	\$14,283.95	\$19,500.00	\$6,984.94	\$20,100.00	\$0.00	\$20,100.00	\$600.00	3.08%
53410	Audit/Accounting Services - Business Office	\$25,378.83	\$25,750.00	\$3,658.80	\$25,750.00	\$0.00	\$25,750.00	\$0.00	0.00%
53520	Other Technical Services	\$60,615.02	\$74,160.00	\$47,776.25	\$76,014.00	\$0.00	\$76,014.00	\$1,854.00	2.50%
53540	Sports Officials	\$0.00	\$3,570.00	\$0.00	\$3,570.00	\$0.00	\$3,570.00	\$0.00	0.00%
54010	Purchased Property Services	\$37,208.70	\$23,075.00	\$19,342.78	\$23,075.00	\$0.00	\$23,075.00	\$0.00	0.00%
54101	Rubbish Removal	\$7,288.22	\$7,935.00	\$3,645.70	\$7,935.00	\$0.00	\$7,935.00	\$0.00	0.00%
54300	Repairs & Maintenance Equipment	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	\$200.00	\$0.00	0.00%
54300	Equipment Repairs & Maintenance	\$4,918.13	\$5,000.00	\$766.30	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%
54301	Building Repairs & Maintenance	\$70,520.89	\$5,000.00	\$4,114.63	\$5,000.00	\$0.00	\$5,000.00	\$0.00	0.00%
54411	Water	\$1,958.77	\$2,500.00	\$876.23	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%
54412	Sewer	\$1,216.51	\$1,700.00	\$500.09	\$1,700.00	\$0.00	\$1,700.00	\$0.00	0.00%
54420	Equipment Leasing	\$21,054.02	\$21,064.00	\$7,447.42	\$21,064.00	\$0.00	\$21,064.00	\$0.00	0.00%
55100	Contracted Pupil Transportation Regular	\$314,500.90	\$375,949.00	\$151,506.09	\$409,192.00	\$15,000.00	\$394,192.00	\$18,243.00	4.85%
55108	Contracted Pupil Transportation Spec Ed HS	\$71,670.00	\$112,250.00	\$5,001.00	\$81,030.00	\$0.00	\$81,030.00	-\$31,220.00	-27.81%
55109	Contracted Pupil Transportation Spec Ed Elem	\$43,000.00	\$55,000.00	\$2,780.00	\$22,905.00	\$0.00	\$22,905.00	-\$32,095.00	-58.35%
55150	Contracted Pupil Transportation Athletics/Ext Curr	\$0.00	\$8,775.00	\$0.00	\$8,775.00	\$0.00	\$8,775.00	\$0.00	0.00%
55151	Contracted Pupil Transportation Field Trips	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	\$2,500.00	\$0.00	0.00%
55200	Property/Liability Insurance - BOE Office	\$22,932.36	\$20,244.00	\$14,854.50	\$21,459.00	\$0.00	\$21,459.00	\$1,215.00	6.00%
55300	Communications - Telephone & Internet	\$18,097.67	\$11,000.00	\$8,187.05	\$11,000.00	\$0.00	\$11,000.00	\$0.00	0.00%
55301	Postage	\$5,553.62	\$3,500.00	\$569.10	\$3,500.00	\$0.00	\$3,500.00	\$0.00	0.00%
55400	Advertising - BOE Office	\$4,763.65	\$500.00	\$4,410.49	\$500.00	\$0.00	\$500.00	\$0.00	0.00%
55610	Tuition - HS Regular Ed - Public Schools	\$1,403,394.55	\$1,297,757.71	\$714,638.14	\$1,180,533.00	\$0.00	\$1,180,533.00	-\$117,224.71	-9.03%
55610	Tuition - HS Special Ed - Public Schools	\$379,031.35	\$572,941.22	\$288,711.02	\$602,480.00	\$78,000.00	\$524,480.00	-\$48,461.22	-8.46%
55630	Tuition - HS Special Ed - Private Schools	\$212,506.33	\$175,687.63	\$108,500.80	\$259,859.00	\$0.00	\$259,859.00	\$84,171.37	47.91%
55631	Tuition - Elem Special Ed - Private Schools	\$133,129.00	\$147,898.89	\$37,263.00	\$79,398.00	\$0.00	\$79,398.00	-\$68,500.89	-46.32%
55660	Tuition - Elem Magnet Schools	\$93,984.30	\$45,627.00	\$77,305.50	\$144,984.00	\$0.00	\$144,984.00	\$99,357.00	217.76%
55690	Tuition- Adult Cooperative	\$14,390.00	\$16,050.00	-\$1,305.00	\$32,050.00	\$16,000.00	\$16,050.00	\$0.00	0.00%

**Sprague Board of Education
2021-2022 Operating Budget**

Summary

Account	Account Description	12/22/2020					FY22 Request	Paid by Grants	Net FY22 Request	\$ Change	% Change
		FY20 Actual	FY21 Budget	FY21 Actual To Date	FY22 Request	FY22 Request					
55800	Travel Reimbursement	\$4,420.22	\$10,350.00	\$774.00	\$10,350.00	\$0.00	\$10,350.00	\$0.00	\$0.00	0.00%	
56100	General Supplies	\$36,229.32	\$37,075.00	\$5,378.52	\$37,075.00	\$0.00	\$37,075.00	\$0.00	\$0.00	0.00%	
56110	Instructional Supplies	\$5,478.66	\$4,200.00	\$2,798.59	\$4,200.00	\$0.00	\$4,200.00	\$0.00	\$0.00	0.00%	
56220	Electricity	\$53,453.95	\$60,550.00	\$23,036.57	\$60,550.00	\$0.00	\$60,550.00	\$0.00	\$0.00	0.00%	
56230	Liquid Propane	\$8,376.44	\$11,000.00	\$1,255.68	\$11,000.00	\$0.00	\$11,000.00	\$0.00	\$0.00	0.00%	
56240	Heating Oil	\$29,720.43	\$16,976.00	\$6,546.23	\$21,150.00	\$0.00	\$21,150.00	\$0.00	\$4,174.00	24.59%	
56260	Gasoline	\$21,108.33	\$35,400.00	\$5,240.83	\$35,400.00	\$0.00	\$35,400.00	\$0.00	\$0.00	0.00%	
56400	Workbooks/Disposables	\$8,404.82	\$10,500.00	\$1,503.20	\$10,500.00	\$0.00	\$10,500.00	\$0.00	\$0.00	0.00%	
56410	Textbooks	\$5,982.38	\$3,000.00	\$1,766.37	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	0.00%	
56430	Professional Periodicals	\$69.00	\$100.00	\$27.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	0.00%	
56500	Technology Supplies	\$1,314.88	\$2,000.00	\$657.00	\$2,000.00	\$0.00	\$2,000.00	\$0.00	\$0.00	0.00%	
56501	Ink & Toner	\$9,481.64	\$8,000.00	\$488.12	\$8,000.00	\$0.00	\$8,000.00	\$0.00	\$0.00	0.00%	
57300	Equipment - Non Instructional	\$6,271.60	\$0.00	\$179.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
57340	Technology Hardware- Instructional	\$47,777.74	\$1,000.00	\$9,799.80	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	0.00%	
57341	Technology Hardware- Non-Instructional	\$39,374.50	\$3,000.00	\$964.96	\$3,000.00	\$0.00	\$3,000.00	\$0.00	\$0.00	0.00%	
57350	Software- Instructional	\$21,822.15	\$12,725.30	\$815.86	\$12,725.00	\$0.00	\$12,725.00	\$0.00	-\$0.30	0.00%	
57351	Software- Non-Instructional	\$44,536.38	\$25,919.55	\$2,774.15	\$25,920.00	\$0.00	\$25,920.00	\$0.00	\$0.45	0.00%	
58100	Dues & Fees	\$25,066.00	\$15,904.00	\$2,188.25	\$16,061.00	\$0.00	\$16,061.00	\$0.00	\$157.00	0.99%	
58900	Graduation Costs - BOE Office	\$125.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00	\$0.00	\$0.00	0.00%	
Totals		\$6,342,235	\$6,688,595	\$2,944,270	\$7,176,731	\$389,592	\$6,787,139	\$98,544		1.47%	

Sprague Board of Education

Budget Narrative

FY 2021-2022

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 25 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
Preschool	1.0
Kindergarten	2.0
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

Some of these salaries (a total of 2.3 FTEs) are covered by the School Readiness Grant, Title I Grant, and the IDEA 611 Grant. The reduction in some grant funding contributes to the overall increase in the Wages Paid to Teachers accounts.

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. The contract for the Instructional Assistants' Union includes a 2.5% increase in wages for FY 2021-2022.

There is an increase to the Special Ed Instructional Assistant line, adding a 1.0 Instructional Interventionist. The goal of increasing the Instructional Interventionists is to provide consistency and growth with intervention strategies.

Position	Number of FTEs
Building Sub	5.0
Instructional Interventionist	3.0
Instructional Assistant	9.0

The School Readiness Grant supports 1.0 full time paraprofessional position.

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 (.4 FTE), and Principal (1.0 FTE). The Social Worker position has been increased from a .8 FTE to a 1.0 FTE.

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”.

Noncertified Staff positions are listed below:

Position	FTEs	Position Location / Description
Administrative Assistants / Office Support	4.38	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	2.6	(1) Maintenance Supervisor/Head Custodian, (1) Full Time Custodian, (.4) Night Custodian / Summer Help

51910: Wages Paid to Substitute Nurses

These wages are paid to Nurse Substitutes as needed.

51930: Wages – Stipends

Stipends have no contractual increase and include (2) TEAM Mentors, a High School Coordinator, Project Oceanology Facilitator, Nursing Supervisor, 7th/8th Grade Advisor, Yearbook, Invention Convention, and Lead Teacher/s. Also included is stipends for the sports program. The sports that are budgeted for FY

2021-2022 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.

52100: Group Life Insurance

Life Insurance coverage as per contract / agreement.

52200: FICA/Med Employer Taxes

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

52300: Pension Contributions

Contributions to Employee pensions as per contract / agreement.

52600: Unemployment Compensation

Unemployment compensation required when claims processed. Historical spend taken into consideration when budgeting for FY 2021-2022.

52700: Workers' Compensation

Workers' Compensation policy is through CIRMA. The budget reflects a decrease however it estimates a 6% increase over current year rates. Insurance is required to protect employees for injuries sustained while at work.

52800: Health Insurance (Medical and Dental)

Sprague will be entering its 9th year with the State of Connecticut Partnership Plan. The rate increase for FY22 is estimated at 8%. The contractual increase in Premium Share is also figured in the FY 2021-2022 Budget Proposal.

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
2019-20	\$35,000
2018-19	\$32,824
2017-18	\$77,953
2016-17	\$25,856
2015-16	\$84,463

53200: Substitutes

Substitute costs for Regular Ed and Special Ed Teachers that are hired as needed through Kelly Services. There is a reduction in these accounts based on historical figures.

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.

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 2.5% 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, however, currently these services are able to be covered by fund through our IDEA 611 Grant.

53300: Other Professional / Technical Services

Special Education budgets Other Professional / Technical Services for PMT 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. New in this budget is a line under Health Services for Other Professional / Technical Services. Budgeted here is the expense for the Medical Advisor through UCFS. This is a service that is required and has been no charge in past years. FY 21 was the first year we were charged for the Medical Advisor.

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 Hoyt, Filippetti, & Malaghan LLC.

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 on-site 3 days per week year-round. There is an estimated increase of 2.5% budgeted for FY22.

53540: Sports Officials

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

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.

54101: Rubbish Removal

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

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.

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.

54411: Water

Water services, quarterly billing. Average \$625 per quarter.

54412: Sewer

Sewer services, quarterly billing. Average \$425 per quarter.

54420: Equipment Leasing

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

Transportation/Insurance/Communications/Tuition

55100: Contracted Transportation – Regular Ed

The Sprague Board of Education is going out to bid for Contracted Transportation. 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 current year rates plus 3%. 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 additional grant funds in this line come from the School Readiness Grant.

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. We use M&J to transport but also may use other vendors such as AABLE, AB Transportation, Eastconn, and or Curtain.

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. We use M&J to transport but also may use other vendors such as AABLE, AB Transportation, Eastconn, and or Curtain.

55150: Contracted Transportation Athletics / Extra Curricular

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

55151: Contracted Transportation for Field Trips

Transportation for field trip needs throughout the school year.

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 6% increase.

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.

55301: Postage

This line covers postage for mailings to parents and other mailings as needed throughout the year. Current rates for mail are \$0.55 for a standard size piece of mail.

55400: Advertising

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

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, Lebanon VoAg, and Montville High School. This also includes Magnet schools such as New London Science and Technology Magnet, New London Visual & Performing Arts Magnet, and Three Rivers Middle College Magnet.

The budget savings in the Regular Education line is due to the Norwich Free Academy census for October 1st, 2020 having a decrease in enrollment. We will pay for 70 students in the 2021-2022 budget which is a reduction from the 82 students that we paid for this year in the 2020-2021 budget.

There is a budget decrease 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 2020-2021 school year is \$16,763. Excess cost reimbursement would be a percentage (typically around 70-75%) of any amount spent over \$75,433.50.

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.

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.

55660: Tuition Elementary School – Magnet – 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.

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 50% reimbursement. A 53% reimbursement is estimated in the 2020-2021 budget.

3 Year History	Tuition Increase	Total Cost	Total Reimbursement	% of Reimbursement
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%

55800: Conference Travel – Reimbursement

Travel reimbursement to staff for conferences or meetings. Mileage is reimbursed at the current IRS Rates.

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.

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.

56220: Electricity

Electricity for school building and parking lot lights. Currently we are in the final year of a three-year contract paying .07860 per kw hour for production.

56230: Liquid Propane

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

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 \$2.35 per gallon.

56260: Gasoline

Gasoline for Maintenance Equipment and Buses.

56400: Workbooks / Disposables

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

56410: Textbooks

Textbooks for classroom instruction.

56430: Professional Periodicals

Professional periodical for Nurses' Office.

56500: Technology Supplies

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

56501: Ink & Toner

Ink & Toner for district printing needs.

Equipment:**57340: Instructional Technology Hardware**

Replacement of student / classroom technology equipment.

57341: Non-Instructional Technology Hardware

Network gear and network infrastructure equipment. Other tech hardware as needed.

57350: Instructional Software

Instructional software includes Google Chrome Management Licenses, Learning A-Z, Renaissance STAR program, Riverside Insights, Seesaw Learning, and other student applications as needed directly related to instruction.

57351: Non-Instructional Software

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

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, CAFE, Learn SECASA, CAPSS, Eastconn NASA, NESDEC, CT Association of Schools, and Eastconn RESC Membership.

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.

Sprague Board of Education
Grant & Revenue Sources
FY 2021-2022

Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
Adult Ed	\$16,000 FY21 \$17,056	2021-2022	Adult Ed Tuition code 1300.55690
After School Grant	\$51,455	2019-2021	Not applied to General Fund, grant supports additional after school programs.
ESSER Funds (CARES Act)	\$74,765	2020-2021	Funding for expenses related to COVID-19 *We do not yet know if there will additional funding for FY22
Child Nutrition State Matching Funds	N/A FY20 \$1,442	2021-2022	
Competitive School Readiness (Quality Enhancement)	\$3,881	2021-2022	Not applied to General Fund, grant supports additional funding for School Readiness supports.
Corona Virus Relief Funds (CRF)	\$52,079	2020-2021	Funding for expenses related to COVID-19 *We do not yet know if there will additional funding for FY22
Department of Social Services- Medicaid Reimbursement	N/A FY20 Total Received \$14,935.79	2021-2022	Reimbursement based on services provided to Medicaid eligible students.
Education Cost Sharing (ECS)	FY21 State Estimated Revenue \$2,668,094 FY20 \$2,666,736	2021-2022	N/A (Town Revenue)
Excess Cost (Special Ed Grant)	\$78,000 FY20 \$53,918	2021-2022	Special Education Tuition 6000.55610
Healthy Food Initiative	N/A FY20 \$2,746	2021-2022	Funds for schools who wish to participate in the Healthy Food Initiative. Funds are only applied to Cafeteria fund.
IDEA 611	\$97,933	2020-2022	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	\$7,010	2020-2022	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 FY20 \$65,059	2021-2022	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.
Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
Out of Town Magnet Transportation Grant	\$5,200	2021-2022	Transportation 2700.55100
School Breakfast & State School Breakfast	N/A FY20 \$18,485	2021-2022	School Breakfast funds reimbursed from state based on Monthly claims are only applied to the Cafeteria fund.
School Readiness	\$141,750	2021-2022	Salaries are supported in the Special Education Budget 1200.51110, other supplies are supported fully through grant funds.
SRSA (Small, Rural School Achievement Grant)	\$17,922	7/1/2020-9/30/2021	
Title I	\$96,201	2020-2022	Salaries included in Budget line 1000.51110. Some of the Title funds are allotted to area Parochial Schools as well.
Title II	\$11,798	2020-2022	Funds for Title II are used for Purchased Services
Title III	\$1,732	2020-2022	
Title IV	\$10,000	2020-2022	