STATE OF CONNECTICUT

MUNICIPAL ACCOUNTABILITY REVIEW BOARD

SPRAGUE SUBCOMMITTEE

SPECIAL MEETING NOTICE AND AGENDA

Meeting Date and Time: Friday, June 5, 2020 10:00 AM – 12:00 PM

Meeting Location: This meeting will be telephonic only. Meeting materials can be found

at https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-

and-Materials

Telephonic Meeting: Telephone: (860) 840-2075

Access Code: 487 614 174

Agenda

- I. Call to Order
- II. Approval of Minutes:
 - a. January 30, 2020 Subcommittee Special Meeting
 - b. March 30, 2020 Subcommittee Special Meeting
- III. Review, discussion and possible action: Recommended FY 2020 Budget
- IV. Review and discussion: Draft 5-Year Plan FY 2021-2025
- V. Update: Corrective Action Plan
- VI. Adjourn

STATE OF CONNECTICUT

MUNICIPAL ACCOUNTABILITY REVIEW BOARD

SPRAGUE SUBCOMMITTEE

SPECIAL MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, January 30, 2020 10:00 – 11:30 AM

Meeting Location: Office of Policy and Management, 450 Capitol Avenue, Conference Room

4A, Hartford, CT

<u>Members in Attendance</u>: Kim Kennison (OPM Secretary designee), Christine Shaw (State Treasurer designee), March Waxenberg (phone), Matt Brokman (phone; joined at 10:20)

<u>Municipal Officials and Staff in Attendance</u>: Cheryl Blanchard, Melissa Sevigny, William Hull, Michele DeMicco

Others in Attendance: Julian Freund (OPM), Bill Plummer (OPM)

I. Call to Order

The meeting was called to order at 10:08 AM.

II. Approval of Minutes of July 1, 2019 Subcommittee Meeting

This item was moved to later in the agenda when a quorum was present. One typographical error was noted. The minutes, as corrected, were approved with one abstention (Ms. Shaw).

III. Update: FY 2019 Audit

The Town has requested and obtained an extension to the end of March filing its FY 2019 audit. The extensions have been due to a delay in generating a required fixed asset report as a result of a software reporting problem. The Town reported that the software issue had been resolved and the fixed asset report had been provided to the auditor. The FY 2019 audit is expected to be completed and submitted in March.

IV. Update: Corrective Action Plan

The finance offices for both the Town and Board of Education have been working to resolve prior year audit findings. The findings date back for several years. The Board of Education has resolved one segregation of duties issue by modifying workflow for payments from the Child Nutrition Fund. The Town has addressed a segregation of duties issue in the Water and Sewer Fund by hiring a part-

time person for processing billing. Board of Education budget monitoring issues have been addressed by enhanced and increased reporting of budget status, both to local boards and commissions and to the MARB.

These open items have been addressed and the audit firm has been notified of this progress, but due to timing, they may not be formally reported as closed in the upcoming audit. The audit document should report progress, though. Two additional prior year findings are in the process of being remedied, including the creation of a comprehensive set of finance policies and procedures for both the Town and BOE.

V. Update: FY 2021 Budget Process

The budget adoption schedule was discussed briefly. The Superintendent intends to submit a proposed FY 2021 budget to the Board of Education in February and will provide a copy to the MARB.

The Town also confirmed that cash flow projections indicate a positive cash position through the end of March. The Education Cost Sharing grant installment in April will be the final large revenue receipt for the Town in the current fiscal year. The next cash flow projection will project cash position through the end of the fiscal year as an early warning of any potential cash flow issues.

VI. Adjourn

The meeting adjourned at 11:00 AM.

DRAFT MINUTES

STATE OF CONNECTICUT MUNICIPAL ACCOUNTABILITY REVIEW BOARD SPRAGUE SUBCOMMITTEE SPECIAL MEETING

Meeting Date and Time: Thursday, March 30, 2020 10:00 – 11:30 AM

Meeting Location: Meeting was held telephonically. Meeting materials can be found at

https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-

<u>Materials</u>

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

Treasurer Designee), Mark Waxenberg

Municipal Officials/Staff: First Selectman Cheryl Blanchard, Melissa Sevigny, Superintendent William Hull, Michele DeMicco

Audit Agency: Hoyt, Filippetti & Malaghan: Jason Cote, Audit Manager and Sue Jones, Partner

I. Call to Order

Due to the conference line crashing, not all subcommittee members attempting to participate were able to connect. As a result, there was no quorum for the meeting. The meeting began at 10:20.

II. Approval of Minutes of January 30, 2020 Subcommittee Meeting

No action was taken on minutes because of the lack of quorum.

III. Review and discussion: FY 2019 Audit

Jason Cote, Audit Manager for Hoyt, Filippetti & Malaghan, provided an overview of the audit process and financial results for FY 2019. An unmodified report, or clean opinion on the Town's financial statements was issued by the auditor. On the government-wide Statement of Net Position, most of the Town's equity is composed of investment in capital assets. The Governmental Funds balance sheet reflects a General Fund deficit of (\$819,291) as of 6/30/19. This is a reduction of \$264,953 in the size of the deficit compared to the prior year resulting from an operating surplus in FY 2019. The surplus was attributable primarily to a one-time revenue from the sale of scrap metal from a foreclosed industrial property. The Capital Nonrecurring Fund incurred a deficit in FY 2019 and is carrying a negative fund balance of (\$451,523) as of 6/30/19. The change from a positive fund balance as of 6/30/18 to the negative fund balance is largely attributable to capital expenditures for which no funding had been appropriated.

Several upcoming Governmental Accounting Standards Board Statements were noted. None have taken effect yet. The auditor noted that in the FY 2020 financials, the \$325,000 proceeds from the property lease with Willimantic Waste will be treated as deferred inflow of resources and the revenue will be amortized over the life of the 99 year lease. The

impact of the lease payment was originally expected to be revenue in the year received, rather than an asset to be amortized over the life of the lease.

In the review of the State Single Audit Report, four materials weaknesses were noted. Each is a repeat finding from prior years. The subcommittee discussed each of the materials weaknesses and the status of resolving them with Town and Board of Education officials. One finding, regarding separation of duties at the water and sewer authority, has been resolved through the hiring of an additional employee to handle the billing. The resolution of that finding will be reported in the next audit. The Town and Board of Education are currently in the process of resolving a material weakness related to a lack of written policies and procedures. One finding is related to several Board of Education special revenue funds and agency funds which have not been maintained in a general ledger. The BOE has developed a plan to begin managing each of these funds in the general ledger. A finding related to lack of internal controls within the Child Nutrition Fund is also being resolved by the BOE with the Business Manager taking on more oversight of the fund. One previously reported materials weakness regarding communications and monitoring of the budget was resolved and closed last fiscal year prior to the audit.

The Single Audit also reported two findings related to State grants. One is the result of overdue grant reports from the Town and the other is a requirement to install signage at a grant funded project. The Town is moving forward on resolving both of these issues.

IV. Review and discussion: FY 2021 Board of Education proposed budget

The Superintendent provided an overview of the proposed budget for FY 2021. The proposed budget requests an increase of \$226,920, or 3.48% over the current year budget. The proposal includes some staffing increases, including a half full time equivalent (FTE) technology teacher, enhancing the Director of Pupil Services to a full time position, and increasing office support by one half FTE. Members discussed the changes in tuition costs and savings driven by enrollment reductions. The district has also been gradually limiting the number of high school options for students. Norwich Free Academy is the designated option, but the district may offer other schools if the cost of transportation is covered by the receiving district. Approximately 85% of Sprague high school students attend Norwich Free Academy. Ms. Shaw asked about the experience and impact of transitioning to remote learning during the public health emergency. Ms. Demicco explained that the immediate cost impact has been manageable, as much of the online learning software being used has been free. Current projections are for the Board of Education to end the fiscal year approximately \$170,000 under budget, which will add to the Town's Fund Balance, though the amount is subject to change as conditions evolve.

V. Adjourn

The meeting adjourned at 11:15 AM.

MUNICIPAL ACCOUNTABILITY REVIEW BOARD MEMORANDUM

To: Members of the Municipal Accountability Review Board

From: Julian Freund

Date: June 1, 2020

Subject: Town of Sprague FY 2021 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 Board of Finance released a Recommended FY 2021 Budget following its meeting on May 28. The Board of Finance expects to take final action to approve the budget on June 11.

Recommended FY 2021 Budget Review

Revenues

Overall General Fund revenues increase by \$149,529 or 1.6%, in the recommended FY 2021 budget. This net increase is driven entirely by an increase in Property Taxes of \$178,919, offset somewhat by a reduction in the estimated ECS grant and reductions in other revenues

Revenue Summary

	FY 2019	FY 2020	FY 2020	FY 2021	Change vs FY	Percent
Category	Actual	Budget	Projected	Recommended	2020	Change
Property Taxes	5,662,784	5,931,604	5,928,640	6,110,523	178,919	3.0%
State Aid	3,211,125	3,287,804	3,288,114	3,266,027	(21,777)	-0.7%
All Other Revenue	516,142	222,771	221,373	215,158	(7,613)	-3.4%
Total Revenue	9,390,051	9,442,179	9,438,127	9,591,708	149,529	1.6%

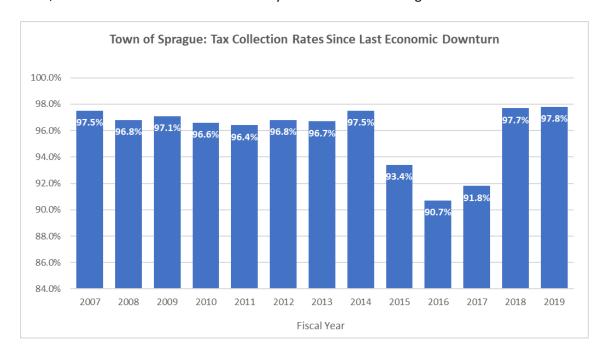
Property Taxes

Current Levy Tax Collections in the Recommended FY 2021 budget total \$5,669,773. This is an increase of \$181,420, or 3% over the FY 2020 levy. Grand List growth of 0.4% generates approximately \$22,820 of the new Current Levy revenue. The remainder of the increase is the result of a proposed one mill increase to the mill rate, to a mill rate of 35.75 mills. The mill rate increase generates an additional \$158,595 in tax revenue.

Current Levy							
	FY 2020	Grand List	Mill Increase	FY 2021			
	Budget	Growth	1.0	Budget			
Current Levy	5,488,354	22,825	158,595	5,669,773			

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 bar graph below depicts the Town's actual collection rates since FY 2007, just prior to the last economic downturn.

The graph shows a slight dip in collections in the FY 2010 to FY 2013 timeframe possibly attributable to the recession. A larger impact between FY 2015 and FY 2017 is attributable to the 2014 foreclosure on the Fusion Papermill property and the resulting large write-off of unpaid taxes. For FY 2018 and FY 2019, the collection rate on the current levy exceeded the 97% target rate.



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 2021 budget. The Plan provided for a 1.0 mill increase to the mill rate, consistent with the mill rate in the Recommended Budget.

State Aid

State Aid to municipalities comprises approximately 34% of the Town's General Fund revenues. Most sources of State Aid are budgeted in FY 2020 at the same level as in FY 2019. The exception is Education Cost Sharing which decreases by \$21,984, or -0.8%, in the recommended budget. The budgeted amounts for State Aid are consistent with the levels of funding for aid to municipalities in the Governor's

recommended budget. The table below lists the major sources of formula state grants as included in the Recommended FY 2021 budget and the State budget.

	Bd. of Finance	State
FY 2021 Estimates of State Aid to	Recommended	Biennial Budget
Town of Sprague	FY 2021	FY 2021
MRSA Grants for Municipal Projects	386,528	386,528
PILOT State Property	6,156	6,156
Mashantucket Pequot Grant	17,479	17,479
Town Aid Roads (TAR)	151,738	151,738
Education Cost Sharing (ECS)	2,668,094	2,668,094

5-Year Plan: The 5-Year Plan assumed level State Aid, with the exception of ECS, which was assumed to increase by \$50,000 in FY 2021. As noted above, the level of State Aid included in the Recommended Budget is consistent with the State budget.

Other Revenue

All other sources of revenue represent just over 2% of General Fund revenues. In the aggregate, these sources decrease by \$7,613 compared to the current year.

Expenditures

Overall expenditures increase by \$156,890, or 1.7% in the Recommended FY 2021 budget. This net increase reflects a 3% increase in Education expenditures, an increase of 2.9% for Debt Service and Capital, and a decrease of -3.3% to Town operations.

Expenditure Summary

<u> </u>						
	FY 2019	FY 2020	FY 2020	FY 2021	Change vs FY	Percent
Category	Actual	Budget	Projected	Recommended	2020	Change
Town Operating	1,962,653	2,016,879	1,925,376	1,950,640	(66,239)	-3.3%
Debt Service	872,637	886,325	886,325	911,625	25,300	2.9%
Board of Education	6,289,091	6,525,766	6,525,766	6,723,595	197,829	3.0%
Total Expenditures	9,124,381	9,428,970	9,337,467	9,585,860	156,890	1.7%

Town Operations

Budgeted expenditures for Town Operations reflect numerous reductions, including the following reductions affecting staffing and programming:

- Elimination of part-time Grants Manager: -\$34,057
- Freezing of a vacant part-time position Public Works Salaries: -\$47,600
- Elimination of Recreation programming: -\$16,094
- Reduction in hours of senior van driver: -\$11,110
- Reduction in hours funded for vacant position in Library: -\$8,372

Health Insurance expenses increase by \$39,003, or 39%. The Town participates in the State Partnership for health insurance. Budgeted expenses reflect a Partnership rate increase and one additional covered employee.

5-Year Plan: Operating Expenditures in the second year of the 5-Year Plan (FY 2021) totaled \$2,030,826 which is approximately \$80,000 higher than the budget recommended by the Board of Finance for FY 2021. As noted above, numerous reductions have been made in the Recommended budget which were not contemplated in the 5-Year Plan.

Debt Service and Transfer to Capital Fund

Total Debt Service requirements decline by \$18,700 based on scheduled payments. The budget includes \$185,000 in interest expense on temporary notes due in September 2020. The contribution to Capital reserve increases from \$8,000 in the current year to \$22,000 in FY 2021.

5-Year Plan: Debt Service in the Recommended Budget is consistent with the scheduled payments reflected in the 5-Year Plan. Interest on Note payments has been updated in the Recommended Budget. The transfer to Capital reserve is consistent with the 5-Year Plan at \$22,000.

Education

The Education budget represents in increase of \$197,829, or 3% over the current year budget. Education expenditures in the Recommended budget reflect adjustments to the original budget proposed by the Board of Education which rose by 3.48%. The revisions to the previous proposal include the following:

Reductions in Wages accounts: -\$4,000

Reduction to Health Insurance: -\$5,090

Reduction to Legal Services: -\$5,000

• Reduction in funding for Substitutes: -\$5,000

• Reduction in Purchased Pupil Services: -\$10,000

Major expenditure drivers in the resulting Education budget include:

Increase in Certified & Non-Certified Salaries: \$192,189

Net increase in Health Insurance benefits: \$93,805

• Special Education H.S. Tuition: \$216,213

5-Year Plan: The 5-Year Plan provided for increases in Education spending that would correspond to increases in ECS funding, projected at \$50,000 per year. The Recommended Budget provides an increase of approximately \$197,000 for Education in FY 2021.



	A	В	d D E	F (Н	l J	H L	M
2	7/4/0040	TOWN OF SPRAGUE	Actual	Dudget	Estimate	Dudget	19-20 Bud v	19-20 Bud v
	7/1/2019	TOWN OF SPRAGUE	Actual	Budget	Estimate	Budget		
3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
4		EXPENDITURE TOTALS					_	
5 6	6000 6005	BOARD OF SELECTMEN ELECTIONS	92,862 17,045	93,025 20.103	91,275	91,227 23,007	(1,798) 2,904	-1.9% 14.4%
7	6010	BOARD OF FINANCE	233	250	250	188	(62)	-24.8%
8	6011	AUDITING	18,900	22,650	22,650	23,200	550	2.4%
9	6012 6015	BOOKKEEPER TAX ASSESSOR	28,212 22,913	29,110 25,425	29,110 22,913	29,392 25,425	282	1.0% 0.0%
11	6025	TAX COLLECTOR	29,838	30,262	30,262	28,907	(1,355)	-4.5%
12 13	6030 6035	TOWN TREASURER TOWN COUNSEL	2,400 18,764	2,400 27,000	2,400 27,000	2,400 27,000		0.0%
14	6040	TOWN COUNSEL	53,279	52,675	52,675	53,170	495	0.9%
15	6045	TELEPHONE SERVICES	11,655	11,700	11,248	11,500	(200)	-1.7%
16 17	6050 6055	POOL SECRETARIES TOWN OFFICE BUILDING	57,340 37,549	58,198 37,397	57,340 37,548	58,781 37,322	_ 583 (75)	1.0% -0.2%
18	6060	GRANTS/CONTRACTS MANAGER	31,845	34,057	15,541	-	(34,057)	-100.0%
19 20	6100 6111	PLANNING & ZONING COMMISSION LAND USE	19,067	19,225 800	20,125	20,797	1,572	8.2%
21	6115	ECONOMIC DEVELOPMENT	730 600	900	900	900	- :	0.0%
22	6120	CONSERVATION COMMISSION	82	1,100	1,100	1,100	-	0.0%
23 24	6150 6200	CONSERVATION/WETLANDS ENFORCEMENT OFFICER HIGHWAYS	6,493 405,258	6,500 407,935	6,500 371,610	6,500 360,335	(47,600)	0.0% -11.7%
25	6202	TREE MAINTENANCE	11,636	15,300	15,437	18,300	3,000	19.6%
26	6205	STREET LIGHTING	14,047	14,000	16,174	17,000	3,000	21.4%
27 28	6300 6310	SOCIAL SECURITY DEFERRED COMPENSATION	60,937 16,025	63,586 16,274	58,775 16,274	56,110 16,471	_ (7,476) 197	-11.8% 1.2%
29	6400	REGIONAL PLANNING AGENCIES	37,994	38,528	38,407	38,862	334	0.9%
30	6500	INSURANCE	185,231	197,566	204,572	236,445	38,879	19.7%
31	6600 6605	POLICE DEPARTMENT FIRE DEPARTMENT	188,983 106,960	178,903 110,329	187,950 110,329	177,665 120,290	_ (1,238) 9,961	-0.7% 9.0%
33	6610	EMERGENCY MANAGEMENT	4,022	4,030	4,030	4,030		0.0%
34	6615	FIRE MARSHAL	10,847	11,442	11,442	11,729	287	2.5%
35 36	6620 6625	BUILDING OFFICIAL BLIGHT ENFORCEMENT OFFICER	20,697 3,803	21,141 3,856	21,141 3,853	21,466 3,891	_ 35 35	1.5% 0.9%
37	6700	SANITATION & WASTE REMOVAL	74,597	71,000	71,000	70,000	(1,000)	-1.4%
38	6702	WASTE MANAGEMENT	62,736	63,000	63,000	63,000	- (40,000)	0.0%
39 40	6810 6950	COMMISSION ON AGING CAPITAL PROJECTS	91,242 11,013	91,767 11,000	85,932 13,792	79,481 14,700	(12,286) 3,700	-13.4% 33.6%
41	7000	PARKS & PLAYGROUND	2,006	1,500	1,008	750	(750)	-50.0%
42 43	7002 7003	RECREATION COMMISSION RECREATION FACILITIES	15,770 1,885	16,094	13,578 1,800	1,825	(16,094)	-100.0% -3.9%
44	7003	RECREATION FACILITIES RECREATION EVENTS	7,628	1,900 7,833	5,391	5,150	(75) (2,683)	-34.3%
45	7005	OTHER RECREATION PROGRAMS	1,250	1,250	-	1,250	-	0.0%
46 47	7010 7012	GRIST MILL HISTORICAL MUSEUM	18,151 5,444	19,388 5,200	14,571 3,660	23,163 2,130	3,775 (3,070)	19.5% -59.0%
48	7015	LIBRARY	71,844	90,448	63,474	82,076	(8,372)	-9.3%
49	7100	MISCELLANEOUS	23,764	21,556	19,471	20,975	(581)	-2.7%
50 51	7150 7200	SPRAGUE WTR. & SWR. AUTH. COMPUTER SERVICE & SUPPLIES	8,201 50,875	8,500 50,777	8,500 50,465	8,500 53,433	2,656	0.0% 5.2%
52	7255	SHARED SERVICES W/SCHOOL	-	-	-	-		0.0%
53	7000	Operating Budget	1,962,653	2,016,879	1,925,376	1,950,640	(66,529)	-3.3%
54 55	7300 7305	INTEREST PAYMENT - BONDS REDEMPTION OF DEBT - PRINCIPAL	201,419 662,218	178,325 700,000	178,325 700,000	159,625 730,000	(18,700) 30,000	-10.5% 4.3%
56	7360	Operating Transfer CNR Fund	9,000	8,000	8,000	22,000	14,000	175.0%
57	7400	Debt and Capital & Non-Recurring Items Budget	872,637	886,325	886,325	911,625	25,300	2.9%
58 59	7400 7600	Non-Budgetary Expenditures GAAP Accrured Payroll & CWF						0.0%
60		Total General Town Expenditures	2,835,290	2,903,204	2,811,701	2,862,265	(40,939)	-1.4%
61 62	7500	Total Board of Education Expenditures TOTAL SPRAGUE EXPENDITURES	6,289,091 9,124,381	6,525,766 9,428,970	6,525,766 9,337,467	6,723,595 9,585,860	197,829 156,890	3.0% 1.7%
63		TOTAL OF MAGUE EXPENDITURES	3,124,381	9,420,970	5,331,401	9,565,660	130,890	1.7%
64		REVENUE TOTALS						
65		TAXES	5,662,784	5,931,604	5,928,640	6,110,523	178,920	3.0%
66		STATE GRANTS - SCHOOL	2,615,689	2,690,078	2,690,078	2,668,094	(21,984)	-0.8%
67 68		STATE GRANTS - LOCAL LOCAL REVENUES	595,436 105,960	597,726 98,400	598,036 97,002	597,933 92,650	206 (5,750)	0.0% -5.8%
69		MISC REVENUES	337,959	54,000	54,000	54,000	- (0,: 50)	0.0%
70		INTERGOVERNMENTAL TRANSFERS	72,223	70,371	70,371	68,508	(1,863)	-2.6%
71 72		OTHER MISC REVENUES TOTAL REVENUES	9,390,051	9,442,179	9,438,127	9,591,708	149,529	0.0% 1.6%
73			.,,	.,,	.,,	2,23.,.00	5,020	
74		SUMMARY						
74 75		Total General Town Expenditures	2,835,290	2,903,204	2,811,701	2,862,265		-1.4%
76 77		Total Board of Education Expenditures TOTAL EXPENDITURES	6,289,091 9,124,381	6,525,766 9,428,970	6,525,766 9,337,467	6,723,595 9,585,860		3.0% 1.7%
78								/0
79		TOTAL REVENUES	9,390,051	9,442,179	9,438,127	9,591,708		1.6%
80 81		SURPLUS / (SHORTFALL)	265,670	13,208	100,660	5,848		-55.7%
82		<i>,</i>						JJ 70
83		Mill Rate	32.00	34.75	34.75	35.75		



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Н	A	В	d D I	F	G H	I J	<u>n</u> L	М
3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
84		CAPITAL & NON-RECURRING						
85	Source	CNR REVENUES						
86	Bond10	Bond 10 year	200,000	-	-	49,000		100.0%
87	Bond15	Bond 15 year	60,088	-	-	-		0.0%
88	Bond20	Bond 20 year	624,000	-	-	154,625		100.0%
89	CNR	Capital & Non-Recurring Fund	-	-	-	-		0.0%
90	BFD	CNR - Baltic Fire Department Reserve Fund	-	-	-	-		0.0%
91	GF	General Fund	-	-	-	-		0.0%
92	LOCIP	Local CIP	-	-	-	-		0.0%
93	OSF	Openspace Fund	2,000	-	-	-		0.0%
94	TAR	Town Aid for Roads	-	-	-	-		0.0%
95	FAD	Fundraisers and Donations	5,000	-	-	-		0.0%
96	GRANT	Grants	2,261,820	-	-	-		0.0%
97	OTH	Other	-	-	-	28,000		100.0%
98		TOTAL CNR REVENUES	3,152,908	-	-	231,625		100.0%
99								
100		CNR EXPENDITURES						
108								
109		Major Grant Projects						
118	Bond10	Hanover Reservoir Dredging and Dam Repair	-	-	-	20,000		
119								
120	OTH	Fish Ladder	-	-	-	28,000		
121								
122		Town Facilities						
133	CASH	Town Facilities Technology	-	-	-	3,000		
135	CASH	Library Technology	-		-	3,000		
143								
144		Town Reserve Fund Contributions						
145	CASH	Transfer to Plan of C & D Reserve	-	-	-	3,000		
146	CASH	Transfer to Salary 27th Pay Period Reserve		-	-	3,000		
147	CASH	Transfer to Town Revaluation Reserve				10,000		
148								
149		Public Works						
150	BOND	Tree Removal and Pruning		-	-	154,625		
151	CASH	Tree Replacement	-					
152								
239		Water and Sewer Authority						
260	Bond10	Water & Sewer Capital Upgrades	-	-	-	17,000		
270								
271		Fire Department						
272			-	-	-			
282	Bond10	Turn Out Gear	-	-	-	12,000		
298								
308								
314								
315		Total CNR Expenditures		-	-	253,625		
316		Less Total CNR Revenues	-	-	-	(231,625)		
317		Due from Tax Base (Acct #7360)	26,500			22,000		100.0%



	Α	В	d D E	F (ЭН	l J	ł L	М
3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
318		DETAIL BREAKDOWN OF GENERAL GOVERNMENT			<u> </u>			
319	6000	BOARD OF SELECTMEN	92,862	93,025	91,275	91,227	(1,798)	-1.9%
320	-1	First Selectman	40,000	40,000	40,000	40,400	400	1.0%
321 322	-2 -3	Selectman Selectman	1,200 1,200	1,200 1,200	1,200 1,200	1,200 1,200		0.0%
323	-4	Office supplies, meetings, misc.	1,356	1,260	1,260	1,260	- [0.0%
324	-5	Mileage	3,280	3,150	2,000	1,500	(1,650)	-52.4%
325	-6	Executive Assistant	44,826	45,215	45,215	45,667	452	1.0%
326 327	-7	Stipends for Additional Board Participation	1,000	1,000	400	-	(1,000)	-100.0%
328	6005	ELECTIONS	17,045	20,103	20,103	23,007	2,904	14.4%
329	-1	Elections - Salaries	4,170	6,000	6,000	6,100	100	1.7%
330	-2	Elections - Misc	12,875	14,103	14,103	16,907	2,804	19.9%
331 332	6010	BOARD OF FINANCE	233	250	250	188	(62)	-24.8%
333	-2	Town reports, supplies, brochures	233	250	250	188	(62)	-24.8%
334							()	0.0%
335	6011	AUDITING	18,900	22,650	22,650	23,200	550	2.4%
336 337	6012	BOOKKEEPER	28,212	29,110	29,110	29,392	282	0.0% 1.0%
338	-1	Salary	27,562	28,210	28,210	28,492	282	1.0%
339	-2	Support	650	900	900	900		0.0%
340								
341	6015	TAX ASSESSOR	22,913	25,425	24,430	25,425		0.0%
342 343	-1 -4	Salary Travel expense	22,000	22,165 300	22,000 300	22,165 300	- :	0.0%
344	-5	Education & Dues	130	280	130	280	-	0.0%
345	-6	Sup, post., pricing manuals, repair/maint	706	1,680	1,000	1,680	-	0.0%
346	-7	Mapping	-	1,000	1,000	1,000	-	0.0%
347 348	6025	TAX COLLECTOR	29,838	30,262	30,262	28,907	(1,355)	-4.5%
349	-1	Salary	26,532	26,532	26,532	26,797	265	1.0%
350	-2	DMV Charge Delinquent MV	-	-	-	-	-	0.0%
351	-4	Misc. supplies, school	521	700	700	700	- (4.000)	0.0%
352 353	-5	Postage	2,785	3,030	3,030	1,410	(1,620)	-53.5%
354	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	-	0.0%
355								0.0%
356	6035	TOWN COUNSEL	18,764	27,000	27,000	27,000	-	0.0%
357 358		Town Counsel Financial Advisor	18,764	20,000 7,000	20,000 7,000	20,000 7,000	- :	0.0%
359		1 Manolal Action		7,000	7,000	7,000	-	0.070
360	6040	TOWN CLERK	53,279	52,675	52,675	53,170	495	0.9%
361	-1	Salary	49,561	49,562	49,562	50,057	495	1.0%
362 363	-2 -3	Office supplies, misc. Dog Licenses	1,268 239	1,463 350	1,463 350	1,463 350	- :	0.0%
364	-4	School	1,155	900	900	900	-	0.0%
365	-5	Micro filming (security)	1,056	400	400	400	-	0.0%
366	6045	TELEBHONE SEDVICES/DSI AMERSITE	44.055	44 700	44 040	44 500	(000)	4 =0.1
367 368	6045	TELEPHONE SERVICES/DSL/WEBSITE	11,655	11,700	11,248	11,500	(200)	-1.7%
369	6050	POOL SECRETARIES	57,340	58,198	57,830	58,781	583	1.0%
370	-1	Salary - Assistant Town Clerk	22,199	23,378	22,478	23,614	236	1.0%
371	-2	Salary - Land Use Clerk	35,141	34,820	35,352	35,167	347	1.0%
372 373	6055	TOWN OFFICE BUILDING	37,549	37,397	35,494	37,322	(75)	-0.2%
374	-1	Janitorial Services	9,822	9,897	10,269	9,822	(75)	-0.2%
375	-2	Supplies, Maintenance	2,343	2,000	2,000	2,000		0.0%
376	-3	Heat Town Hall Facilities	10,113	11,500	9,222	11,500	-	0.0%
377 378	-4 -5	Lights Town Hall Facilities Repair & Renovation	8,864 6,407	9,000 5,000	9,003 5,000	9,000 5,000	-	0.0%
379	-5	Nopali a Notiovalion	0,407	3,000	3,000	3,000		0.0%
380	6060	GRANTS/CONTRACTS MANAGER	31,845	34,057	15,541		(34,057)	-100.0%
381	-1	Salary	30,823	31,507	15,005	-	(31,507)	-100.0%
382 383	-2 -3	Workshops, Seminars Misc. Supplies, Subscription, Postage	397 357	700 1,200	150 278		(700) (1,200)	-100.0% -100.0%
384	-3 -4	Mileage	268	650	108	-	(650)	-100.0%
385							Ī ' '	
386	6100	PLANNING & ZONING COMMISSION	19,067	19,225	20,125	20,797	1,572	8.2%
387 388	-1 -2	Zoning Enforcement Officer Technical Assistant-Planner	7,171 11,896	7,225 12,000	7,225 12,900	7,297 13,500	72 1,500	1.0% 12.5%
	- <u>2</u> -5	Secretarial & Other Services	11,896	12,000	12,900	13,500	1,500	0.0%
3091		***************************************						2.370
389 390								
390 391	6111	LAND USE	730	800	800	800		0.0%
390	6111	LAND USE ECONOMIC DEVELOPMENT	730	900	900	900	- - -	0.0%





П	Α	В	d D E	F G	Н	l J	ł L	М
			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
3 395	6120	CONSERVATION COMMISSION	82	1,100	1,100	1,100		0.0%
396	-2	Training Workshop		100	100	100	-	0.0%
397	-4	Miscellaneous, signage	82	1,000	1,000	1,000	-	0.0%
398 399	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	6,493	6,500	6,500	6,500	- :	0.0% 0.0%
400	0100	CONCERVATION WETERINGS EN GROEMENT OF FIGURE	0,430	0,000	0,000	0,000		0.070
401	6200	HIGHWAYS	405,258	407,935	371,610	360,335	(47,600)	-11.7%
402 403	-1 -2	General Maintenance Public works salaries	67,892 245,347	45,000 250,235	45,000 226,610	45,000 203,035	(47,200)	0.0% -18.9%
404	-3	Storm - Misc.o/t labor	15,877	26,200	13,500	26,200	(47,200)	0.0%
405	-4	Boots & Clothing	1,968	2,000	2,000	1,600	(400)	
406	-5	Storm - Materials	29,211	27,500	27,500	27,500	-	0.0%
407 408	-6 -7	Roadway Pavement Management Town Garage	28,880 10,655	40,000 8,000	40,000 8,000	40,000 8,000		0.0%
409	-8	Stormwater Fees/Testing	4,928	8,500	8,500	8,500		0.0%
410	-10	Drug & Alcohol Testing	500	500	500	500	-	0.0%
411 412	6202	TREE MAINTENANCE	11,636	15,300	15,437	18,300	3,000	19.6%
413	-1	Tree Warden	2,200	2,250	2,250	2,250	3,000	0.0%
414	-2	Tree Warden - Training Seminars	290	350	350	350	-	0.0%
415	-3	Tree Pruning, Removal, replacement	8,689	12,300	12,437	15,300	3,000	24.4%
416 417	-4	Mileage	457	400	400	400		0.0%
418	6205	STREET LIGHTING	14,047	14,000	16,174	17,000	3,000	21.4%
419			22.22			50.110	(= 4=0)	44.004
420 421	6300	SOCIAL SECURITY	60,937	63,586	58,775	56,110	(7,476)	-11.8%
422	6310	DEFERRED COMPENSATION	16,025	16,274	16,274	16,471	197	1.2%
423	0.100							2.224
424 425	6400 -1	REGIONAL PLANNING AGENCIES TVCCA	37,994 1,000	38,528 1,000	38,407 1,000	38,862 1,000	334	0.9% 0.0%
426	-2	Council of Governments	1,641	1,641	1,641	1,641	- [0.0%
427	-3	Soil & Water Conservation	300	300	300	300	-	0.0%
428	-4	Womens Center	250	250	250	250	-	0.0%
429	-5	Uncas Health District	19,308	19,262	19,262	19,674	413	2.1%
430 431	-6 -7	CT Conference of Municipalities Norwich Probate Court	2,032 1,893	2,032 2,124	2,032 2,124	2,032 2,124	-	0.0%
432	-8	Council of Small Towns (COST)	725	725	725	725	- [0.0%
433	-9	Quinebaug Walking Weekends	175	175	175	175	-	0.0%
434	-10	SSAC of Eastern CT	300	300	300	300	-	0.0%
435	-11	Southeastern CT Enterprise Region (SECTER)	1,169	1,540	1,419	1,540	- (70)	0.0%
436 437	-12	Regional Animal Control	9,201	9,179	9,179	9,100	(79)	-0.9%
438	6500	INSURANCE	185,231	197,566	204,572	236,445	38,879	19.7%
439	-1	General Town	29,635	29,290	28,451	29,133	(157)	-0.5%
440 441	-2 -4	Fire Department Water & Sewer Plants	16,381 7,567	15,890 7,532	16,537 7,566	16,690 7,982	800 450	5.0% 6.0%
441	- 4 -5	CIRMA (Workers Comp.)	35,582	40,560	34,085	39,343	(1,217)	-3.0%
443	-6	Employee Medical Insurance	92,116	100,344	113,982	139,347	39,003	38.9%
444	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950	-	0.0%
445 446	6600	POLICE DEPARTMENT	188,983	178,903	187,950	177,665	(1,238)	-0.7%
446	-1	Resident Trooper Program	165,963	169,220	165,902	167,982	(1,238)	-0.7% -0.7%
448	-2	Overtime (See revenue account 5200-13)	19,165	5,000	18,132	5,000	- (1,230)	0.0%
449	-3	Dare Program	-	300	-	300	-	0.0%
450 451	-4 -5	Supplies & misc. School Crossing Guards	3,768	3,883	148 3,768	500 3,883	-	0.0%
451 452	-5	School Glossing Guards	3,708	3,883	3,708	3,883		0.0%
453	6605	FIRE DEPARTMENT	106,960	110,329	110,329	120,290	9,961	9.0%
454	-1	Vehicle Maintenance	24,905	20,904	20,904	24,000	3,096	14.8%
455	-2	Fixed Expenses	35,652	36,700	36,700	36,300	(400)	-1.1%
456 457	-3 -4	Truck Supplies Station Maintenance	7,400 9,034	7,400 9,325	7,400 9,325	7,550 11,200	150 1,875	2.0% 20.1%
458	-5	Training	7,352	13,000	13,000	14,500	1,500	11.5%
459	-6	Business Expenses	12,617	13,000	13,000	14,140	1,140	8.8%
460	-7	Equipment Maintenance	10,000	10,000	10,000	12,600	2,600	26.0%
461 462	-8	Capital Expenses	-	-	-	-		0.0%
463	6610	EMERGENCY MANAGEMENT/LEPC	4,022	4,030	4,030	4,030	-	0.0%
464	-1	Salary Director	2,200	2,200	2,200	2,200	•	0.0%
465 466	-4 -5	Capital Expenses Training Expense	500	500	500	500	- :	0.0%
467	-5 -6	Equipment Maintenance	822	830	830	830		0.0%
468	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	-	0.0%
469	6045	FIDE MADQUAL /DUDNING OFFICIAL	40.047	44 110	44 440	44 700	-	0.50
470 471	6615 -1	FIRE MARSHAL/BURNING OFFICIAL Salary	10,847 8,701	11,442 8,767	11,442 8,767	11,729 8,854	287 87	2.5% 1.0%
472	-2	Office expenses, education, misc.	1,521	2,050	2,050	2,250	200	9.8%
473	-4	Burning Official	625	625	625	625	-	0.0%
474								





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3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
475	6620	BUILDING OFFICIAL	20,697	21,141	21,141	21,466	325	1.5%
476	-1	Salary	19,326	19,471	19,471	19,666	195	1.0%
477 478	-2 -3	Mileage	371 250	800 120	800 120	800	-	0.0%
478	-3 -6	Membership fees Education, Training, Misc.	250	250	250	250 250	130	108.1% 0.0%
480	-7	Office Supplies, Code volumes	500	500	500	500	-	0.0%
481								
482	6625	BLIGHT ENFORCEMENT OFFICER	3,803	3,856	3,853	3,891	35	0.9%
483 484	-1 -2	Salary Mileage	3,529 119	3,556 150	3,553 150	3,591 150	35	1.0% 0.0%
485	-3	Postage	155	150	150	150	-	0.0%
486		·						
487	6700	SANITATION & WASTE REMOVAL Materials & Misc.	74,597	71,000	71,000	70,000	(1,000)	-1.4%
488 489	-2 -3	Recycling	8,671 65,926	5,000 66,000	5,000 66,000	5,000 65,000	(1,000)	0.0% -1.5%
490	Ů	rtooyomig	00,020	00,000	00,000	00,000	(1,000)	1.070
491	6702	WASTE MANAGEMENT	62,736	63,000	63,000	63,000	-	0.0%
492 493	6810	COMMISSION ON AGING	91,242	91,767	85,932	79,481	(12,286)	-13.4%
494	-1	Salary - Coordinator	20,437	19,143	25,755	31,574	12,431	64.9%
495	-2	Muncipal Agent	109	500	125	200	(300)	-60.0%
496	-4	Office, supplies, misc.	1,597	1,740	4,338	1,740	-	0.0%
497	-5	Elevator contract	2,358	2,437	2,425	2,515	78	3.2%
498 499	-6 -7	Programs Van Driver/Bus Driver -1	2,144 22,413	3,000 25,110	3,000 13,826	3,000 14,000	(11,110)	0.0% -44.2%
500	-7a	Van Driver/Bus Driver-2	16,321	16,612	18,741	19,452	2,840	17.1%
501	-8	Senior Center Aide	15,502	16,225	7,651	-	(16,225)	-100.0%
502	-9	Vehicle Expenses	10,361	7,000	10,071	7,000	-	0.0%
503 504	6950	CAPITAL PROJECTS	11,013	11,000	13,792	14,700	3,700	33.6%
505	-1	Repairs to Central Plant	6,000	6,000	10,792	6,000	3,700	0.0%
506	-2	Engineering Fees	5,013	5,000	3,000	8,700	3,700	74.0%
507								
508	7000	PARKS & PLAYGROUND (BoS)	2,006	1,500	1,008	750	(750)	-50.0%
509 510	7002	RECREATION COMMISSION	15,770	16,094	13,578		(16,094)	-100.0%
511	-1	Recreation Salaries	12,919	14,594	13,578	-	(14,594)	-100.0%
512	-2	Recreation Supplies	2,851	1,500	-	-	(1,500)	-100.0%
513	7003	RECREATION FACILITIES	1 00E	1 000	1,800	1,825	(7E)	-3.9%
514 515	-2	Electricity	1,885	1,900 1,900	1,800	1,825	(75) (75)	-3.9% -3.9%
516		Libertions	1,000	1,000	1,000	1,020		0.070
517	7004	RECREATION EVENTS	7,628	7,833	5,391	5,150	(2,683)	-34.3%
518 519	-1 -2	Three Villages Fall Festival Earth Day	5,878 269	5,912 400	3,293	3,500 400	(2,412)	-40.8% 0.0%
520	-3	Youth Year Long Activity	512	500	1,612	500	- :	0.0%
521	-4	Shetucket River Festival	469	521	225	250	(271)	-52.0%
522	-8	Other/Indoor Soccer	500	500	261	500	-	0.0%
523	7005	OTHER RECREATION PROCRAMS (Pass)	4.250	4.050		4.050	_	0.00/
524 525	7005 -1	OTHER RECREATION PROGRAMS (BoS) Sprague/Franklin/Canterbury Little League	1,250 1,250	1,250 1,250		1,250 1,250	- [0.0%
526		opragativi ramaniyodintorodiy Entito Ebagato	1,200	1,200		1,200	_	0.070
527	7010	GRIST MILL	18,151	19,388	14,571	23,163	3,775	19.5%
528	-1	Supplies, Maintenance Elevator Maintenance	1,437	850	250	850		0.0%
529 530	-2 -3	Heat & Lights	2,151 9,290	2,218 9,300	2,221 6,970	7,443 7,850	5,225 (1,450)	235.6% -15.6%
531	-4	Grist Mill Cleaner	5,273	7,020	5,130	7,020	- (1,430)	0.0%
532								
533	7012	HISTORICAL MUSEUM	5,444	5,200	3,660	2,130	(3,070)	-59.0%
534 535	-1 -14	Museum Clerk Sprague Historical Society	5,244 200	5,000 200	3,460 200	1,930 200	(3,070)	-61.4% 0.0%
536			200	200	200	250		0.076
537	7015	LIBRARY	71,845	90,448	63,474	82,076	(8,372)	-9.3%
538	-1	Librarian Assistant - 1	10,655	12,872	6,970	12,996	124	1.0%
539 540	-10 -11	Library Director Programs	21,628 2,000	28,160 2,000	23,776	28,160 2,500	500	0.0% 25.0%
541	-12	Staff Development	407	500	500	500		0.0%
542	-13	State Library/iConn Membership	283	550	550	550	-	0.0%
543	-2	Books & DVDs	5,340	5,500	5,500	4,500	(1,000)	-18.2%
544 545	-3 -4	Supplies, misc. Librarian Assistant - 4	2,250 11,129	2,250 12,872	2,250 8,219	2,054 12,996	(196) 124	-8.7% 1.0%
546	-4 -5	Librarian Assistant - 4 Librarian Assistant -5	4,967	12,872	5,362	5,500	(7,372)	-57.3%
547	-6	Librarian Assistant - 6	13,186	12,872	8,347	12,320	(552)	
548								



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3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
549	7100	MISCELLANEOUS	23,764	21,556	19,471	20,975	(581)	-2.7%
550	-10	Newsletter - Salaries	3,033	3,056	2,037	600	(2,456)	-80.4%
551	-11	Bank Fees	482	-	-	-	- 1	0.0%
552	-12	Newsletter- Misc.	4,150	4,000	3,290	2,000	(2,000)	-50.0%
553	-2	War Memorial/Lords Bridge Gazebo	599	600	670	675	75	12.5%
554	-3	Cemeteries, Vets Graves		700	474	700	-	0.0%
555	-4	Contingent Fund	3,000	3,000	3,000	3,000	-	0.0%
556	-5	Memorial Day Celebration	1,496	1,200	1,000	1,000	(200)	-16.7%
557	-6	Legal Ads	11,004	9,000	9,000	13,000	4,000	44.4%
558	-8	Unemployment Compensation		-	-	-	-	0.0%
559								
560	7150	SPRAGUE WATER & SEWER AUTHORITY	8,201	8,500	8,500	8,500	-	0.0%
561	-1	Water & Sewer Public Services	8,201	8,500	8,500	8,500	-	0.0%
562						· ·		
563	7200	COMPUTER SERVICE/OFFICE MACHINES	50,875	50,777	50,465	53,433	2,656	5.2%
564	-1	Town Clerk	8,372	9,850	9,850	9,850	· .	0.0%
565	-2	Tax Collector	8,676	7,100	7,100	9,031	1,931	27.2%
566	-3	Assessor/Building Inspector	10,265	12,317	12,317	12,317	- '-	0.0%
567	-4	Selectmen/Treasurer	1,000	1,000	1,000	1,000	_	0.0%
568	-5	Equipment Maintenance	10,063	7,000	7,000	7,000	_	0.0%
569	-6	Supplies - Server Support - Virus Renewal	4,419	5,000	5,000	5,000	_	0.0%
570	-7	Paychex Services	3,926	3,500	3.025	3,200	(300)	-8.6%
571	-8	Library Support	2,406	3,262	3,262	4,124	862	26.4%
572	-9	Mail System	708	708	708	708		0.0%
573	-10	Fixed Asset Inventory	1.040	1.040	1,203	1,203	163	15.7%
574		1 Mod 7 look introducty	1,010	1,010	1,200	1,200		10.170
575	7255	SHARED SERVICES W/SCHOOL					-	0.0%
576	7200							0.070
577		OPERATING BUDGET	1,962,654	2,016,879	1,925,329	1.950.640	(66,239)	-3.3%
578			.,002,001	2,010,010	.,020,020	1,000,010	(00,200)	0.070
579	7300	DEBT - INTEREST PAYMENT	201,419	178,325	178,325	159,625	(18,700)	-10.5%
580	-14	2005 Bonds; Land Acquisition and Roads	29,000	24,750	24,750	24,750	- (10,100)	0.0%
581	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	28,744	23,900	23,900	19,200	(4,700)	
582	-16	2013 Bonds-Various Purposes	143,675	129,675	129,675	115,675	(14,000)	-10.8%
583			110,010	120,010	120,010	,	(, ,	
584								
585	7305	DEBT - PRINCIPAL PAYMENT	662,860	700,000	700,000	730,000	30,000	4.3%
586	-14	2005 Bonds; Land Acquisition and Roads	85,000	85,000	85,000	85,000		0.0%
587	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000	125,000	125,000	110,000	(15,000)	-12.0%
588	-16	2013 Bonds-Various Purposes	350,000	350,000	350,000	350,000	(.0,500)	0.0%
589	-16	Note Payment	102,860	140,000	140,000	185,000	45,000	32.1%
590		· · · · · · · · · · · · · · · · · · ·	.52,500	0,000	0,000	.55,555	.5,500	32.170
591		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)	864.279	878.325	878.325	889.625	11,300	1.3%
592		(MILICOTT TRINOIT AL)	557,210	J. 0,020	0.0,020	000,020	11,000	1.070
593	7360	Operating Transfer CNR Fund	9.000	8.000	8.000	22.000	14,000	175.0%
594	7400	Non-Budgetary Expenditures	-		-	-	,500	0.0%
595	7600	GAAP Accrured Payroll & CWF				-		0.0%
596		Total General Town Expenditures	2,835,933	2,903,204	2,811,654	2,862,265	(40,939)	-1.4%
597	7500	Total Board of Education Expenditures	6,289,091	6,525,766	6,525,766	6,723,595	197,829	3.0%
598		TOTAL SPRAGUE BUDGET	9,125,024	9,428,970	9,337,420	9,585,860	156,890	1.7%
599			0,120,024	5,425,570	3,001,420	5,555,500	100,000	70
500								





	Α	В	Q D E	F (Н	J J	ł L	М
3			2018-2019	2019-2020	2019-2020	2020-2021	20-21 Bud \$	20-21 Bud %
600		REVENUES						
601		TAXES	5,662,784	5,931,604	5,928,640	6,110,523	178,920	3.0%
602	5000-1	Current Taxes	5,289,842	5,488,354	5,488,354	5,669,773	181,420	3.3%
603	5000-2	Current Year Interest and Lien Fees	23,531	20,000	20,000	20,000	-	0.0%
604 605	5000-3 5000-4	Prior Years Tax Prior Years Interest & Lien Fees	63,212 12,138	125,000 35,000	125,000	125,000 35,000		0.0%
606	5000-4	Current Supplemental Motor Vehicle Tax	74,061	72,000	35,000 72,000	72,000	-	0.0%
607	5000-6	Firefighter Tax Abatement (contra)	- 1,001	(8,750)	(8,750)	(11,250)	(2,500)	28.6%
608	5000-7	PILOT Solar Farm/Fusion	200,000	200,000	200,000	200,000	``- '	0.0%
609	5000-8	Tax & Applic. Refunds (contra)	-		(2,847)		-	0.0%
610	5000-9	Tax Overpayments Ret'd (contra)		-	(117)	-	-	0.0%
611 612		STATE GRANTS - SCHOOL	2,615,689	2,690,078	2.690.078	2,668,094	(21,984)	-0.8%
613	5100-1	Education Block Grant (ECS)	2,615,689	2,690,078	2,690,078	2,668,094	(21,984)	-0.8%
614	5100-4	Teacher Pension	-	-	-	-	-	0.0%
615	5100-5	Pupil Transportation (public)	-		-	-	-	0.0%
616 617	5100-3 5100-6	Adult Education Special Education				<u> </u>	-	0.0%
618	5100-0	Teacher's Retirement					- [0.0%
619	0.00.	rodonor o recuromone						0.070
620		STATE GRANTS - LOCAL	595,436	597,726	598,036	597,933	206	0.0%
621	5200-1	Telecomm. Property Grant Tax	5,416	5,416	5,221	5,221	(195)	-3.6%
622 623	5200-2 5200-3	Municipal Revenue Sharing Account (MRSA) Municipal Projects Municipal Revenue Sharing (formerly Property Tax Relief Grant)	386,528	386,528	386,528	386,528	-	0.0%
624	5200-3	PILOT State Property	6,156	6,156	6,156	6,156		0.0%
625	5200-4	Mashantucket Pequot Grant	17,479	17,749	17,479	17,479	(270)	-1.5%
626	5200-6	Veterans Tax Relief	2,518	2,518	2,518	2,574	56	2.2%
627	5200-7	Disablility Exemption Reimbursement	491	695	490	894	199	0.0%
628	5200-8 5200-10	Elderly Property Exemption/Freeze Judicial 10th Circut	2,445	- 1,000	1,980	1,000	-	0.0%
629 630	5200-10	SLA - Emergency Mgmt. Agency	2,445	2,800	2,800	2,800	-	0.0%
631	5200-13	State Police O/T Reimb (ref. 6600-2)	14,796	15,000	15,000	15,000		0.0%
632	5200-14	Town Aid Roads (TAR)	151,064	151,064	151,064	151,738	674	0.4%
633	5200-16	Elderly and Disabled Transportation Grant	8,543	8,800	8,800	8,543	(257)	-2.9%
634		LOCAL REVENUES	405.000	00.400	07.000	00.050	(F. 750)	F 00/
635 636	5300-1	Interest Income	105,960 6,667	98,400 4,000	97,002 4,048	92,650 3,000		-5.8% -25.0%
637	5300-2	License & Permit Fees	985	1,000	1,000	1,000	- (1,000)	0.0%
638	5300-3	Building Permit Fees	31,999	25,000	25,000	25,000	-	0.0%
639	5300-4	Dog License Fees	1,145	2,750	1,500	1,500	(1,250)	-45.5%
640 641	5300-5 5300-6	Sundry Receipts Recording Land Records , Maps, etc	400 12,187	400 10,000	400 10,334	10,000	-	0.0%
642	5300-8	Conveyance Tax	18,316	17,000	17,000	17,000	- [0.0%
643	5300-9	Copies-Fax Machine	5,697	5,000	5,000	5,000	-	0.0%
644	5300-10	Permit Fees, P&Z, Inland & Wetlands	2,822	4,000	3,500	3,500	(500)	-12.5%
645	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	0.0%
646 647	5300-12 5300-13	Versailles Sewer Assessments Landfill Receipts	22,011	25,000	25,000	23,000	(2,000)	0.0% -8.0%
648	5300-13	Newsletter	2,321	3,000	3,000	2,000	(1,000)	-33.3%
649	5300-15	Marriage Licenses	192	150	160	150	- (,,,,,	0.0%
650	5300-16	Sportsmans Licenses	114	150	100	150	-	0.0%
651	5300-17	Farmland Preservation	1,104	950	960	950	-	0.0%
652 653		MISC REVENUES	337,959	54,000	54,000	54,000		0.0%
654	5400-1	SCRRA Subsidy	3,977	2,000	2,000	2,000		0.0%
655	5400-3	Insurance Claims/Rebates	-	-	-	-		0.0%
656	5400-4	Sale of Assets	-				•	0.0%
657 658	5400-5	Other Revenues	277,331	- 52,000	52,000	52,000		0.0%
659	5400-6	Waste Management	56,651	52,000	52,000	52,000		0.0%
660		INTERGOVERNMENTAL TRANSFERS	72,223	70,371	70,371	68,508	(1,863)	-2.6%
661	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	- 1	0.0%
662	5500-2	Water Improvement - Interest S&W Dept.	- 45,000	- 4F 000	45.000	- 45,000		0.0%
663 664	5500-3 5500-4	Prin.Subsidy from S & W for Resv. Dam Proj. Int. Subsidy from S & W for Resv. Dam Proj.	45,000 27,223	45,000 25,371	45,000 25,371	45,000 23,508	(1,863)	0.0% -7.3%
665	5500-4	Other	-	25,571	25,371	23,300	(1,003)	0.0%
666								
667		OTHER MISC REVENUES	-	-	-	-	•	0.0%
668	5600	Non-Budgetary Income				-	-	0.0%
669 670	5700	Appro. from Undesig. Fund Balance				-		0.0%
671		TOTAL REVENUE	9,390,051	9,442,179	9,438,127	9,591,708	149,529	1.6%
672								
673		Total General Town Expenditures	2,835,933	2,903,204	2,811,654	2,862,265	(40,939)	-1.4%
674 675	7500	Total Board of Education Expenditures TOTAL EXPENDITURES	6,289,091 9,125,024	6,525,766	6,525,766 9,337,420	6,723,595 9 585 860	197,829 156,890	3.0% 1.7%
676		TOTAL EXPERIENCES	9,123,024	9,428,970	9,331,420	9,585,860	130,030	1.7%
677		SURPLUS / (SHORTFALL)	265,027	13,209	100,708	5,848		
678								



Sprague Board of Education

Proposed Education Budget FY 2020-2021

Enclosures:

- 1. Budget Summary & Highlights
- 2. Proposed Budget for FY 2020-2021
- 3. Budget Narrative for FY 2020-2021
- 4. Grant & Revenue Summary FY 2020-2021

Updated:

May 12th, 2020

Sprague Board of Education

Proposed Budget Summary & Highlights

FY 2020-2021

Local Funding Adopted Budget FY 2019-2020	Local Funding Proposed Budget FY 2020-2021	Dollar Increase	Percent Increase
\$6,525,766	\$6,723,595	\$197,829	3.03%

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
CertifiedFY 2020-202127.20 FTE
Noncertified FY 2019-2020 24.10 FTE
Noncertified FY 2020-2021 25.69 FTE
Budget Drivers
Certified & Noncertified salaries \$192,189
Health/Life Insurance Benefits\$93,805
Special Education Public High School Tuition \$216,213
Budget Reductions
Contracted Transportation, Special Education (\$20,000)
High School Tuition, Regular Ed(\$153,332)
High School Tuition, Special Education, Private (\$24,569)
Elementary School Tuition, Magnet, School Choice (\$82,532)

Remaining accounts have a net decrease of (\$23,945)

^{*35} out of the total 59 account lines have either no increase or a negative increase.

Sprague Board of Education 2020-2021 Operating Budget Summary

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	% Change	7 400		2.5	8.659	5.419	0.00	147.639	1.12	6.74	8.60	0.00%	0.00	-0.19	18.78	-14.29	-18.52	0.00	-8.43	200.009	0.00	3.00		-2.62	37.57	23.81	25.00	-10.10	-13.13	-14.20	-6.01	4.26	-21.43%	192.50		4.28%
	\$ Change											80																								
	Net FY21	C1 421 7E2	2000000	5300,458	5310,286	\$458,410	\$4,000	\$30,092	\$2,204	\$90,331	\$12,067	\$10,000	\$3,000	\$23,527	\$593,225	\$30,000	\$22,000	\$4,000	\$102,224	\$19,500	\$25,750	574,160	\$3,570	\$23,075	\$7,935	\$5,200	\$5,000	\$2,500	\$1,700	\$21,064	\$375,949	\$112,250	\$55,000	\$8,775	\$2,500	\$20,244
	Paid by	C204 265 00	5000000	520,000.00								\$0.00																							\$0.00	
	FY21 Request	C1 575 017 00		2320,458.47	5310,286.20	\$487,959.20	\$4,000.00	\$30,092.00	\$2,203.56	\$90,331.30	\$12,066.96	\$10,000.00	\$3,000.00	\$23,527.00	\$593,224.86	\$30,000.00	\$22,000.00	\$4,000.00	\$152,223.78	\$19,500.00	\$25,750.00	\$74,160.00	\$3,570.00	\$23,075.00	\$7,935.00	\$5,200.00	\$5,000.00	\$2,500.00	\$1,700.00	\$21,064.00	\$397,449.00	\$112,250.00	\$55,000.00	\$8,775.00	\$2,500.00	\$20,244.00
	FY20 Actual To	CC 330 CC 03	בה מבין במין	391,512.13	5156,139.26	\$197,473.85	\$1,271.00	\$6,376.00	\$1,180.82	\$34,872.75	\$6,828.00	\$1,968.00	\$2,124.83	\$16,647.17	\$271,836.53	\$0.00	\$2,645.78	\$9,758.93	\$37,030.32	\$7,805.43	\$3,711.45	\$41,699.69	\$0.00	\$20,217.38	\$5,415.37	\$4,008.54	\$12,581.92	\$1,028.72	\$664.31	\$10,033.02	\$218,717.26	\$46,530.00	\$24,155.00	\$0.00	\$0.00	\$14,635.77
	FY20 Budget	51 222 800 00	מיסיסיבי רבהם	5273,576.00	5285,583.00	\$434,899.16	\$4,000.00	\$12,152.00	\$2,179.08	SB4,624.70	\$11,111.01	\$10,000.00	\$3,000.00	\$23,572.54	\$499,444.57	\$35,000.00	\$27,000.00	\$4,000.00	\$111,638.78	\$6,500.00	\$25,750.00	\$72,000.00	\$0.00	\$23,694.86	\$5,768.00	\$4,200.00	\$4,000.00	\$2,781.00	\$1,957.00	\$24,548.92	\$400,000.00	\$117,250.00	\$70,000.00	\$3,000.00	\$0.00	\$19,413.81
	FY 19 Actual	11 309 040 90	٠.	0 (5260,855.80	\$445,444.74	\$2,002.50	\$11,986.00	\$2,595.79	\$73,569.41	\$8,089.50	\$4,321.60	\$11.05	\$22,884.01	\$450,966.08	\$32,774.00	\$18,656.29	\$1,805.40	\$71,333.96	\$3,062.09	\$23,953.56	\$68,655.38	\$0.00	\$22,957.76	\$5,551.62	\$2,953.01	\$2,736.83	\$2,416.67	\$1,616.86	\$24,342.16	\$388,378.69	\$119,555.64	\$43,351.11	\$0.00	\$620.00	\$18,848.36
	Object Description	51110 Wages Paid to Teachers	Of When State Control of the Control	STIZO Wages Faid to instructional Aides	51900 Wages Paid to Other Certified Staff	51901 Wages Paid to Other Non-Cert Staff	51910 Wages Paid - Sub Nurse	51930 Wages Paid - Stipends	52100 Group Life Insurance	52200 FICA/Medicare Employer	52300 Pension Contributions	52500 Tuition Reimbursement	52600 Unemployment Compensation	52700 Workers' Compensation	52800 Health Insurance	53020 Legal Services	53200 Substitutes	53220 In Service	53230 Purchased Pupil Services	53300 Other Prof/Tech Services	53410 Audit/Accounting Services	53520 Other Technical Services	53540 Sports Officials	54010 Purchased Property Services	54101 Rubbish Removal	54300 Repairs & Maintenance	54301 Building Repairs & Maintenance	54411 Water	54412 Sewer	54420 Equipment Leasing	55100 Contracted Pupil Transportation	55108 Contracted Pupil Transportation Spec Ed	55109 Contracted Pupil Transportation Spec Ed	55150 Contracted Pupil Transportation Athletics	55151 Contraced Pupil Transportation Field Trip	55200 Property / Liability Insurance
	Function	511	1	770	213	519	519	519	521	522	523	525	526	527	528	530	532	532	532	533	534	535	535	82	142	85	£	42	32	3	551	551	551	551	551	552

Sprague Board of Education 2020-2021 Operating Budget Summary

% Change	-1.99%	96000	96000	3.47%		-12.27%	-2.05%	-64.40%	-7.59%	-16.19%	0.54%	96000	6.37%	-11.00%	-14.44%	-12.38%	96000	96000	96000	96000	96000	96000	96000	8.87%	-13.25%	3.85%	100.0096	3.03%
\$ Change 9	-5224	80	80	\$62,881	80	-\$24,569	-53,092	-\$82,532	-\$1,318	-\$2,000	\$200	80	\$3,628	-\$1,360	-53,570	-\$5,000	80	80	000	80	\$0	S	80	\$1,036	-\$3,957	\$701	\$500	\$197,829
Net FY21 Request	\$11,000	\$3,500	8500	\$1,875,699	8	\$175,688	\$147,899	\$45,627	\$16,050	\$10,350	\$37,075	\$4,200	\$60,550	\$11,000	\$21,150	\$35,400	\$10,500	\$3,000	\$100	\$2,000	\$8,000	\$1,000	\$3,000	\$12,725	\$25,920	\$18,914	\$1,000	\$6,723,595
Paid by Grants	\$0.00	\$0.00	\$0.00	\$75,000.00	\$0.00	80.00	\$0.00	\$0.00	\$16,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$416,314.00
FY21 Request	\$11,000.00	\$3,500.00	\$500.00	\$1,950,698.93	\$0.00	\$175,687.63	\$147,898.89	\$45,627.00	\$32,050.00	\$10,350.00	\$37,075.00	\$4,200.00	\$60,550.00	\$11,000.00	\$21,150.00	\$35,400.00	\$10,500.00	\$3,000.00	\$100.00	\$2,000.00	\$8,000.00	\$1,000.00	\$3,000.00	\$12,725.30	\$25,919.55	\$18,914.00	\$1,000.00	57,139,908.63 \$416,314.00
(1/22/20) FY20 Actual To Date	\$6,362.84	\$2,206.31	\$425.00		80.00			\$42,611.00																	\$20,277.44		80.00	
FY20 Budget		\$3,500.00	\$500.00	\$1,812,817.84	\$0.00	\$200,256.21	\$150,990.74	\$128,159.42	\$17,367.66	\$12,350.00	\$36,875.00	\$4,200.00	\$56,921.76	\$12,360.00	\$24,720.00	\$40,400.00	\$10,500.00	\$3,000.00	\$100.00	\$2,000.00	\$8,000.00	\$1,000.00	\$3,000.00	\$11,689.01	\$29,877.03	\$18,213.00	\$500.00	\$6,525,765.94 \$3,420,451.15
FY 19 Actual	\$12,443.84	\$2,366.80	\$700.00	\$1,836,705.10	-\$59,202.63	\$197,293.50	\$148,419.00	\$108,266.80	\$14,950.00	\$3,220.15	\$45,174.34	\$746.10	\$54,820.46	59,944.79	\$21,067.97	\$36,713.50	\$8,212.50	\$2,176.36	\$69.00	\$473.21	\$10,360.05	\$4,943.60	\$495.00	\$10,348.37	\$22,826.36	\$16,881.00	\$456.25	\$6,277,971.65
Function Object Description	55300 Communications - Telephone / Internet	55301 Postage	55400 Advertising	55610 Tuition HS Reg Ed & Special Ed	55620 Grants To Be Determined	55630 Tuition HS Special Ed Private	55631 Tuition Elementary Spec Ed Private	55660 Tuition Magnet Schools Reg Ed & Special	55690 Tuition Adult Ed	55800 Travel	56100 General Supplies	56110 Instructional Supplies	56220 Electricity	56230 Liquid Propane	56240 Heating Oil	56260 Gasoline	56400 Workbooks / Disposables	56410 Textbooks	56430 Professional Periodicals	56500 Technology Supplies	56501 Ink & Toner	57340 Technology Hardware - Instructional	57341 Technology Hardware - Non-Instructiona	57350 Software - Instructional	57351 Software - Non-Instructional	58100 Dues & Fees	58900 Graduation Costs BOE	Totals

Sprague Board of Education

Budget Narrative

FY 2020-2021

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 is a new position added to this budget for a .5 FTE Technology teacher. The Director of Pupil Services is also included in the Special Education Teacher Salary line. This position is being restored to a 1.0 FTE.

Some of these salaries are covered by the School Readiness Grant, Title I Grant, and the IDEA 611 Grant.

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 4.9% increase in wages for FY 2020-2021. Salaries for some of these positions are still being negotiated.

51900: Wages Paid to Other Certified Staff

Wages Paid to Other Certified Staff include salaries for the Social Worker (.8 FTE), School Psychologist (1.0 FTE), Superintendent (.4 FTE), and Principal (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. In this budget, the request for additional front office support (.5 FTE) is included. Additionally, there is a request to make the day custodian position into a Maintenance Supervisor. 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".

51910: Wages Paid to Substitute Nurses

These wages are paid to Nurse Substitutes as needed.

51930: Wages - Stipends

Stipends include (2) TEAM Mentors, a High School Coordinator (new request), Project Oceanology Facilitator, Nursing Supervisor, 7th/8th Grade Advisor, Yearbook, Invention Convention, and Lead Teacher/s. Also included in this budget is the addition of the sports program. The sports that are budgeted for FY 2020-2021 are: Co-ed Soccer Head Coach and Assistant Coach, Cheerleading Head Coach, Boys Basketball Head Coach and Assistant Coach, Girls Basketball Head Coach and Assistant Coach, Boys Intramural Basketball Head Coach and Assistant Coach, 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 2020-2021.

52700: Workers' Compensation

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

52800: Health Insurance (Medical, Dental, & Vision)

Sprague will be entering it's 8th year with the State of Connecticut Partnership Plan. The rate increase for FY21 is set at 6.1%. The contractual increase in Premium Share is also figured in the FY 2020-2021 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
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.

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 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. Under 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. 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. Finally, in the Business Office the budget for Other Professional / Technical Services includes the billings for our Medicaid Processing services through Compu Claim and for the payroll processing fees through Paychex. The reason for the increase in this line is because in previous years the Paychex processing fees were not accounted for in this line.

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. These rates are very competitively priced and we have accounted for a possible 3% increase.

53540: Sports Officials

The current budget includes the reintroduction of sports. 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

Contracted Transportation with M&J Transportation company. 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. 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, 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, and or Curtain.

55150: Contracted Transportation Athletics / Extra Curricular

Transportation for extracurricular events such as Project Oceanology. The increase in this line is accounting for Athletics transportation 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.

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 or \$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, 2019 having a decrease in enrollment. We will pay for 82 students in the 2020-2021 budget which is a reduction from the 90 students that we paid for this year in the 2019-2020 budget.

The budget increase in the Special Education line is due to the projections of enrollment for our current Special Education 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 2019-2020 excess cost year is \$14,435. Excess cost reimbursement would be a percentage (typically around 70-75%) of any amount spent over \$64,957.50.

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			
2019-2020	2%	\$31,733	\$17,286 (estimated)	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 second 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 AimsWeb, Don Johnston Co-writer iPad apps, Google Chrome Management License, Learning A-Z, Lexia, Reading Naturally, Renaissance STAR program, Riverside Insights, 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, 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, CABE, 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 2020-2021

Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
Adult Ed	\$16,000 FY20 \$17,286	2020-2021	Adult Ed Tuition code 1300.55690
After School Grant	\$51,435	2019-2021	Not applied to General Fund, grant supports additional after school programs.
Child Nutrition State Matching Funds	N/A FY19 \$1,632	2020-2021	
Competitive School Readiness (Quality Enhancement)	\$3,881	2020-2021	Not applied to General Fund, grant supports additional funding for School Readiness supports.
Department of Social Services- Medicaid Reimbursement	N/A FY19 Total Received \$7,239	2020-2021	Reimbursement based on services provided to Medicaid eligible students.
Education Cost Sharing (ECS)	FY21 State Proposed Budget \$2,726,136 FY20 \$2,665,202	2020-2021	N/A (Town Revenue)
Excess Cost (Special Ed Grant)	\$75,000 FY19 \$108,317	2020-2021	Special Education Tuition 6000.55610
Healthy Food Initiative	N/A FY19 \$3,110	2020-2021	Funds for schools who wish to participate in the Healthy Food Initiative. Funds are only applied to Cafeteria fund.
IDEA 611	\$101,401	2019-2021	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	\$7,013	2019-2021	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 FY19 \$80,723	2020-2021	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	\$6,500	2020-2021	Transportation 2700.55100
School Breakfast & State School Breakfast	N/A FY19 \$21,497	2020-2021	School Breakfast funds reimbursed from state based on Monthly claims are only applied to the Cafeteria fund.
School Readiness	\$141,750	2020-2021	Salaries are supported in the Special Education Budget 1200.51110, other supplies are supported fully through grant funds.
SRSA (Small, Rural School Achievement Grant)	\$17,585	7/1/2019- 9/30/2020	
Title I	\$90,181	2019-2021	Salaries included in Budget line 1000.51110. Some of the Title funds are allotted to area Parochial Schools as well.
Title II	\$10,725	2019-2021	Funds for Title II are used for Purchased Services
Title IV	\$10,000	2019-2021	