

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

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

Municipal Officials and Staff in Attendance: 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-Materials>

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

Category	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Recommended	Change vs FY 2020	Percent 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%

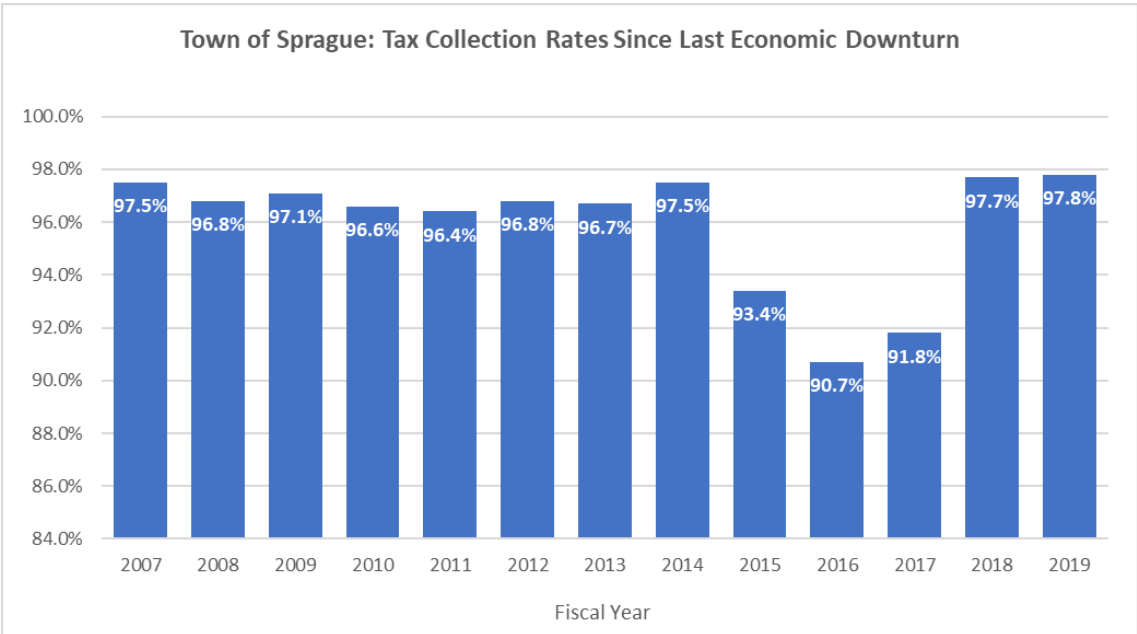
Property Taxes

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 Budget	Increase due to:		FY 2021 Budget
		Grand List Growth	Mill Increase 1.0	
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.

FY 2021 Estimates of State Aid to Town of Sprague	Bd. of Finance Recommended FY 2021	State Biennial Budget 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

Category	FY 2019 Actual	FY 2020 Budget	FY 2020 Projected	FY 2021 Recommended	Change vs FY 2020	Percent 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 an 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.



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

BoF DRAFT
NOT FINAL

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	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%	



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

**BoF DRAFT
NOT FINAL**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2018-2019	2019-2020	2019-2020	2019-2020	2019-2020	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	-	-	-					-	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													
575	7255	SHARED SERVICES W/SCHOOL	-	-	-	-					-	0.0%	
576													
577		OPERATING BUDGET	1,962,654	2,016,879	1,925,329	1,950,640					(66,239)	-3.3%	
578													
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					-	0.0%	
581	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	28,744	23,900	23,900	19,200					(4,700)	-19.7%	
582	-16	2013 Bonds-Variou Purposes	143,675	129,675	129,675	115,675					(14,000)	-10.8%	
583													
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-Variou Purposes	350,000	350,000	350,000	350,000					-	0.0%	
589	-16	Note Payment	102,860	140,000	140,000	185,000					45,000	32.1%	
590													
591		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)	864,279	878,325	878,325	889,625					11,300	1.3%	
592													
593	7360	Operating Transfer CNR Fund	9,000	8,000	8,000	22,000					14,000	175.0%	
594	7400	Non-Budgetary Expenditures	-	-	-	-					-	0.0%	
595	7600	GAAP Accrued 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													



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..... FY 2019-2020 27.20 FTE
Certified..... FY 2020-2021 27.20 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

Function	Object Description	FY 19 Actual	FY20 Budget	(1/22/20)		FY21 Request	Paid by Grants	Net FY21 Request	\$ Change	% Change
				FY20 Actual To Date	FY20 Actual To Date					
51110	Wages Paid to Teachers	\$1,389,048.90	\$1,322,800.00	\$633,966.03	\$1,626,017.00	\$204,265.00	\$1,421,752	\$98,952	7.48%	
51120	Wages Paid to Instructional Aides	\$241,755.46	\$273,376.00	\$97,572.73	\$320,458.47	\$20,000.00	\$300,458	\$27,082	9.91%	
51900	Wages Paid to Other Certified Staff	\$260,855.80	\$285,583.00	\$156,139.26	\$310,286.20	\$0.00	\$310,286	\$24,703	8.65%	
51901	Wages Paid to Other Non-Cert Staff	\$445,444.74	\$434,899.16	\$197,473.85	\$487,959.20	\$29,549.00	\$458,410	\$23,511	5.41%	
51910	Wages Paid - Sub Nurse	\$2,002.50	\$4,000.00	\$1,271.00	\$4,000.00	\$0.00	\$4,000	\$0	0.00%	
51930	Wages Paid - Stipends	\$11,986.00	\$12,152.00	\$6,376.00	\$30,092.00	\$0.00	\$30,092	\$17,940	147.63%	
52100	Group Life Insurance	\$2,595.79	\$2,179.08	\$1,180.82	\$2,203.56	\$0.00	\$2,204	\$24	1.12%	
52200	FICA/Medicare Employer	\$73,569.41	\$84,624.70	\$34,872.75	\$90,331.30	\$0.00	\$90,331	\$5,707	6.74%	
52300	Pension Contributions	\$8,089.50	\$11,111.01	\$6,828.00	\$12,066.96	\$0.00	\$12,067	\$956	8.60%	
52500	Tuition Reimbursement	\$4,321.60	\$10,000.00	\$1,968.00	\$10,000.00	\$0.00	\$10,000	\$0	0.00%	
52600	Unemployment Compensation	\$11.05	\$3,000.00	\$2,124.83	\$3,000.00	\$0.00	\$3,000	\$0	0.00%	
52700	Workers' Compensation	\$22,884.01	\$23,572.54	\$16,647.17	\$23,527.00	\$0.00	\$23,527	-\$46	-0.19%	
52800	Health Insurance	\$450,966.08	\$499,444.57	\$271,836.53	\$593,224.86	\$0.00	\$593,225	\$93,780	18.78%	
53020	Legal Services	\$32,774.00	\$35,000.00	\$0.00	\$30,000.00	\$0.00	\$30,000	-\$5,000	-14.29%	
53200	Substitutes	\$18,656.29	\$27,000.00	\$2,645.78	\$22,000.00	\$0.00	\$22,000	-\$5,000	-18.52%	
53220	In Service	\$1,805.40	\$4,000.00	\$9,758.93	\$4,000.00	\$0.00	\$4,000	\$0	0.00%	
53230	Purchased Pupil Services	\$71,333.96	\$111,638.78	\$37,030.32	\$152,223.78	\$50,000.00	\$102,224	-\$9,415	-8.43%	
53300	Other Prof/Tech Services	\$3,062.09	\$6,500.00	\$7,805.43	\$19,500.00	\$0.00	\$19,500	\$13,000	200.00%	
53410	Audit/Accounting Services	\$23,953.56	\$25,750.00	\$3,711.45	\$25,750.00	\$0.00	\$25,750	\$0	0.00%	
53520	Other Technical Services	\$68,655.38	\$72,000.00	\$41,699.69	\$74,160.00	\$0.00	\$74,160	\$2,160	3.00%	
53540	Sports Officials	\$0.00	\$0.00	\$0.00	\$3,570.00	\$0.00	\$3,570	\$3,570		
54010	Purchased Property Services	\$22,957.76	\$23,694.86	\$20,217.38	\$23,075.00	\$0.00	\$23,075	-\$620	-2.62%	
54101	Rubbish Removal	\$5,551.62	\$5,768.00	\$5,415.37	\$7,935.00	\$0.00	\$7,935	\$2,167	37.57%	
54300	Repairs & Maintenance	\$2,953.01	\$4,200.00	\$4,008.54	\$5,200.00	\$0.00	\$5,200	\$1,000	23.81%	
54301	Building Repairs & Maintenance	\$2,736.83	\$4,000.00	\$12,581.92	\$5,000.00	\$0.00	\$5,000	\$1,000	25.00%	
54411	Water	\$2,416.67	\$2,781.00	\$1,028.72	\$2,500.00	\$0.00	\$2,500	-\$281	-10.10%	
54412	Sewer	\$1,616.86	\$1,957.00	\$664.31	\$1,700.00	\$0.00	\$1,700	-\$257	-13.13%	
54420	Equipment Leasing	\$24,342.16	\$24,548.92	\$10,033.02	\$21,064.00	\$0.00	\$21,064	-\$3,485	-14.20%	
55100	Contracted Pupil Transportation	\$388,378.69	\$400,000.00	\$218,717.26	\$397,449.00	\$21,500.00	\$375,949	-\$24,051	-6.01%	
55108	Contracted Pupil Transportation Spec Ed	\$119,555.64	\$117,250.00	\$46,530.00	\$112,250.00	\$0.00	\$112,250	-\$5,000	-4.26%	
55109	Contracted Pupil Transportation Spec Ed	\$43,351.11	\$70,000.00	\$24,155.00	\$55,000.00	\$0.00	\$55,000	-\$15,000	-21.43%	
55150	Contracted Pupil Transportation Athletics	\$0.00	\$3,000.00	\$0.00	\$8,775.00	\$0.00	\$8,775	\$5,775	192.50%	
55151	Contracted Pupil Transportation Field Trip	\$620.00	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,500	\$2,500		
55200	Property / Liability Insurance	\$18,848.36	\$19,413.81	\$14,635.77	\$20,244.00	\$0.00	\$20,244	\$830	4.28%	

Sprague Board of Education
2020-2021 Operating Budget
Summary

Function	Object Description	FY 19 Actual	FY 20 Budget	(1/22/20)		FY 21 Request	Paid by Grants	Net FY21 Request	\$ Change	% Change
				FY20 Actual To Date	FY20 Actual To					
55300	Communications - Telephone / Internet	\$12,443.84	\$11,223.84	\$6,362.84	\$6,362.84	\$11,000.00	\$0.00	\$11,000	-\$224	-1.99%
55301	Postage	\$2,366.80	\$3,500.00	\$2,206.31	\$2,206.31	\$3,500.00	\$0.00	\$3,500	\$0	0.00%
55400	Advertising	\$700.00	\$500.00	\$425.00	\$425.00	\$500.00	\$0.00	\$500	\$0	0.00%
55610	Tuition HS Reg Ed & Special Ed	\$1,836,705.10	\$1,812,817.84	\$1,191,161.38	\$1,191,161.38	\$1,950,698.93	\$75,000.00	\$1,875,699	\$62,881	3.47%
55620	Grants To Be Determined	-\$59,202.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0	\$0	
55630	Tuition HS Special Ed Private	\$197,293.50	\$200,256.21	\$82,590.98	\$82,590.98	\$175,687.63	\$0.00	\$175,688	-\$24,569	-12.27%
55631	Tuition Elementary Spec Ed Private	\$148,419.00	\$150,990.74	\$57,158.00	\$57,158.00	\$147,898.89	\$0.00	\$147,899	-\$3,092	-2.05%
55660	Tuition Magnet Schools Reg Ed & Special	\$108,266.80	\$128,159.42	\$42,611.00	\$42,611.00	\$45,627.00	\$0.00	\$45,627	-\$82,532	-64.40%
55690	Tuition Adult Ed	\$14,950.00	\$17,367.66	\$20,300.00	\$20,300.00	\$32,050.00	\$16,000.00	\$16,050	-\$1,318	-7.59%
55800	Travel	\$3,220.15	\$12,350.00	\$3,291.29	\$3,291.29	\$10,350.00	\$0.00	\$10,350	-\$2,000	-16.19%
56100	General Supplies	\$45,174.34	\$36,875.00	\$3,552.37	\$3,552.37	\$37,075.00	\$0.00	\$37,075	\$200	0.54%
56110	Instructional Supplies	\$746.10	\$4,200.00	\$2,022.98	\$2,022.98	\$4,200.00	\$0.00	\$4,200	\$0	0.00%
56220	Electricity	\$54,820.46	\$56,921.76	\$27,368.26	\$27,368.26	\$60,550.00	\$0.00	\$60,550	\$3,628	6.37%
56230	Liquid Propane	\$9,944.79	\$12,360.00	\$4,221.39	\$4,221.39	\$11,000.00	\$0.00	\$11,000	-\$1,360	-11.00%
56240	Heating Oil	\$21,067.97	\$24,720.00	\$12,516.83	\$12,516.83	\$21,150.00	\$0.00	\$21,150	-\$3,570	-14.44%
56260	Gasoline	\$36,713.50	\$40,400.00	\$11,597.21	\$11,597.21	\$35,400.00	\$0.00	\$35,400	-\$5,000	-12.38%
56400	Workbooks / Disposables	\$8,212.50	\$10,500.00	\$7,405.82	\$7,405.82	\$10,500.00	\$0.00	\$10,500	\$0	0.00%
56410	Textbooks	\$2,176.36	\$3,000.00	\$5,982.38	\$5,982.38	\$3,000.00	\$0.00	\$3,000	\$0	0.00%
56430	Professional Periodicals	\$69.00	\$100.00	\$69.00	\$69.00	\$100.00	\$0.00	\$100	\$0	0.00%
56500	Technology Supplies	\$473.21	\$2,000.00	\$1,314.88	\$1,314.88	\$2,000.00	\$0.00	\$2,000	\$0	0.00%
56501	Ink & Toner	\$10,360.05	\$8,000.00	\$3,059.74	\$3,059.74	\$8,000.00	\$0.00	\$8,000	\$0	0.00%
57340	Technology Hardware - Instructional	\$4,943.60	\$1,000.00	\$8,389.99	\$8,389.99	\$1,000.00	\$0.00	\$1,000	\$0	0.00%
57341	Technology Hardware - Non-Instructional	\$495.00	\$3,000.00	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000	\$0	0.00%
57350	Software - Instructional	\$10,348.37	\$11,689.01	\$2,372.20	\$2,372.20	\$12,725.30	\$0.00	\$12,725	\$1,036	8.87%
57351	Software - Non-Instructional	\$22,826.36	\$29,877.03	\$20,277.44	\$20,277.44	\$25,919.55	\$0.00	\$25,920	-\$3,957	-13.25%
58100	Dues & Fees	\$16,881.00	\$18,213.00	\$15,298.00	\$15,298.00	\$18,914.00	\$0.00	\$18,914	\$701	3.85%
58900	Graduation Costs BOE	\$456.25	\$500.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000	\$500	100.00%
	Totals	\$6,277,971.65	\$6,525,765.94	\$3,420,451.15	\$3,420,451.15	\$7,139,908.63	\$416,314.00	\$6,723,595	\$197,829	3.03%

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 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 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	