



Sprague Board of Education

Board of Education's Proposed Budget

FY 2024-2025

Enclosures:

1. Budget Summary & Highlights
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Updated:

May 15th, 2024

Sprague Board of Education
Proposed Budget Summary & Highlights
FY 2024-2025

Local Funding Adopted Budget FY 2023-2024	Local Funding Proposed Budget FY 2024-2025	Dollar Increase	Percent Increase
\$7,308,884	\$7,509,878	\$200,994	2.75%

During the budget process, we took multiple factors into consideration that were out of our control. These factors included the current inflation rate (3.5%), Certified Union Contractual Increase (4%), and anticipated Non-Certified Union Contractual Increases. These factors were in addition to estimated increases in services at 3%, and tuition increases estimated at 3-4%.

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 2022-2023	28.9 FTE
Certified	FY 2023-2024	28.9 FTE
Certified	FY 2024-2025	27.9 FTE

Noncertified.....	FY 2022-2023.....	28.5 FTE
Noncertified.....	FY 2023-2024.....	22.0 FTE
Noncertified.....	FY 2024-2025.....	20.7 FTE

Budget Drivers

Tuition (Regular Ed)	\$193,982 / 2.65%
Transportation (Special Ed)	\$99,908 / 1.37%

Budget Reductions

Tuition (Special Ed).....	(\$60,605) / (.83%)
Wages Paid to Certified Instructional.....	(\$62,736) / (.85%)

Remaining accounts have a net increase of \$30,445 / .41%

*9 out of the total 22 Budget Functions have either no increase or a decrease.

Budget Assumptions

2024-25

- Inflation will remain at or below 3.5%..
- Non Certified staff salary increase will between 3.4 - 4.0%
- Sprague's special education population will remain stable but outplacements for special education students will increase.
- High school and Magnet school education enrollment will remain stable.
- High School tuition increase will be between 3.5 to 4.0%.
- The District will be utilizing one intern from Sacred Heart University.
- The State's *Excess Cost Grant* allocation between 70-72%.
- The State's *Education Cost Sharing Grant* allocation will increase slightly.
- All other grant allocations that the District typically receives annually will remain stable (for example, IDEA, the Title grant (I, II, III, IV), and School Readiness grants (preschool)).
- The cost of electricity for Sayles School will show a slight decrease.
- There will be no unanticipated major facility projects or repairs.
- Utilization of legal counsel will remain low.
- No certified staff members will retire during the 2023-24 school year.
- Projected enrollment of current eighth grade students going to technical high schools will be as currently projected.
- Energy costs (heating oil, gasoline, propane) will show a decrease.
- There are no unanticipated, significant costs to the District.

**Sprague Board of Education
2024-2025 Operating Budget
Summary**

Account	Account Description	FY22 Actual	FY23 Actual	FY24 Budget	1/23/2024	FY25 Request	Paid by Grants	Net FY25 Request	\$ Change	% Change
					FY24 Actual To Date					
51110	Wages Paid to Teachers	\$ 1,444,732.64	\$ 1,325,107.17	\$ 1,322,463.00	\$ 635,247.77	\$ 1,536,166.00	\$ 180,030.00	\$ 1,356,136.00	\$ 33,673.00	2.55%
51120	Wages Paid to Instructional Assistants	\$ 232,504.97	\$ 164,935.11	\$ 225,560.00	\$ 96,644.76	\$ 249,613.00	\$ 57,196.00	\$ 192,417.00	\$ (33,143.00)	-14.69%
51900	Wages Paid Other Certified Staff	\$ 277,314.87	\$ 361,641.36	\$ 430,759.00	\$ 217,878.02	\$ 442,271.00	\$ -	\$ 442,271.00	\$ 11,512.00	2.67%
51901	Wages Paid Non-Certified Staff	\$ 453,089.83	\$ 504,820.14	\$ 517,798.00	\$ 284,832.29	\$ 586,155.00	\$ 36,038.00	\$ 550,117.00	\$ 32,319.00	6.24%
51910	Wages Paid- Nurse Substitutes	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	0.00%
51930	Wages- Stipends	\$ 30,793.00	\$ 26,233.00	\$ 28,429.00	\$ 11,543.00	\$ 29,281.00	\$ 621.00	\$ 28,660.00	\$ 231.00	0.81%
52100	Group Life Insurance	\$ 2,120.77	\$ 1,860.28	\$ 2,181.00	\$ 1,206.52	\$ 2,219.00	\$ -	\$ 2,219.00	\$ 38.00	1.74%
52200	FICA/Medicare Employer	\$ 89,588.47	\$ 77,409.88	\$ 88,681.00	\$ 40,783.86	\$ 93,621.00	\$ 3,000.00	\$ 90,621.00	\$ 1,940.00	2.19%
52300	Pension Contributions	\$ 12,539.97	\$ 12,476.78	\$ 15,683.00	\$ 7,583.55	\$ 16,880.00	\$ -	\$ 16,880.00	\$ 1,197.00	7.63%
52500	Tuition Reimbursement	\$ 2,032.20	\$ 2,150.40	\$ 10,000.00	\$ 6,024.00	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	0.00%
52600	Unemployment Compensation - BOE Office	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
52700	Workers' Compensation- BOE Office	\$ 20,882.99	\$ 19,016.25	\$ 19,969.00	\$ 14,632.20	\$ 20,485.00	\$ -	\$ 20,485.00	\$ 516.00	2.58%
52800	Health Insurance	\$ 555,133.80	\$ 592,318.40	\$ 720,118.00	\$ 403,417.60	\$ 674,494.00	\$ -	\$ 674,494.00	\$ (45,624.00)	-6.34%
53020	Legal Services - BOE Office	\$ -	\$ 15,000.00	\$ 2,500.00	\$ 722.98	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 2,500.00	100.00%
53200	Substitutes	\$ -	\$ -	\$ 7,000.00	\$ 26,553.33	\$ 2,000.00	\$ -	\$ 2,000.00	\$ (5,000.00)	-71.43%
53220	In Service	\$ 349.50	\$ 875.00	\$ 3,000.00	\$ 760.00	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
53230	Purchased Pupil Services	\$ 69,235.60	\$ 80,817.44	\$ 141,746.00	\$ 67,335.84	\$ 216,061.00	\$ 80,883.00	\$ 135,178.00	\$ (6,568.00)	-4.63%
53300	Other Professional/Tech Services	\$ 18,108.04	\$ 16,834.96	\$ 21,250.00	\$ 10,745.35	\$ 21,880.00	\$ -	\$ 21,880.00	\$ 630.00	2.96%
53410	Audit/Accounting Services - Business Office	\$ 24,732.48	\$ 19,441.59	\$ 25,850.00	\$ 14,105.30	\$ 25,660.00	\$ -	\$ 25,660.00	\$ (190.00)	-0.74%
53520	Other Technical Services	\$ 75,978.00	\$ 80,275.00	\$ 78,945.00	\$ 65,900.20	\$ 81,312.00	\$ -	\$ 81,312.00	\$ 2,367.00	3.00%
53300	Other Professional / Tech Services	\$ 1,973.02	\$ 2,622.06	\$ 3,570.00	\$ 1,808.20	\$ 3,570.00	\$ -	\$ 3,570.00	\$ -	0.00%
54010	Purchased Property Services	\$ 26,123.93	\$ 54,423.49	\$ 30,325.00	\$ 29,397.15	\$ 31,460.00	\$ -	\$ 31,460.00	\$ 1,135.00	3.74%
54101	Rubbish Removal	\$ 8,383.45	\$ 9,112.44	\$ 9,620.00	\$ 5,254.30	\$ 9,620.00	\$ -	\$ 9,620.00	\$ -	0.00%
54300	Equipment Repairs & Maintenance	\$ 22,982.22	\$ 1,846.50	\$ 5,200.00	\$ 1,924.89	\$ 5,200.00	\$ -	\$ 5,200.00	\$ -	0.00%
54301	Building Repairs & Maintenance	\$ 79,274.51	\$ 19,824.15	\$ 5,000.00	\$ 5,619.54	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	0.00%
54411	Water	\$ 2,697.30	\$ 2,535.84	\$ 3,000.00	\$ 681.88	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
54412	Sewer	\$ 1,914.99	\$ 1,758.67	\$ 2,000.00	\$ 311.91	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0.00%
54420	Equipment Leasing	\$ 19,233.57	\$ 15,268.12	\$ 19,000.00	\$ 15,234.66	\$ 19,000.00	\$ -	\$ 19,000.00	\$ -	0.00%
55100	Contracted Pupil Transportation Regular	\$ 350,189.88	\$ 354,543.54	\$ 383,072.00	\$ 159,042.48	\$ 409,374.00	\$ 26,469.00	\$ 382,905.00	\$ (167.00)	-0.04%
55108	Contracted Pupil Transportation Spec Ed HS	\$ 79,316.57	\$ 159,720.00	\$ 174,647.00	\$ 57,572.16	\$ 182,711.00	\$ -	\$ 182,711.00	\$ 8,064.00	4.62%
55109	Contracted Pupil Transportation Spec Ed Elem	\$ 53,600.40	\$ 90,350.00	\$ 76,030.00	\$ 70,077.60	\$ 167,874.00	\$ -	\$ 167,874.00	\$ 91,844.00	120.80%
55150	Contracted Pupil Transportation Athletics/Ext Curr	\$ 6,056.43	\$ 7,263.92	\$ 8,775.00	\$ 3,170.74	\$ 8,775.00	\$ -	\$ 8,775.00	\$ -	0.00%
55151	Contracted Pupil Transportation Field Trips	\$ 260.56	\$ 2,714.34	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	0.00%
55200	Property/Liability Insurance - BOE Office	\$ 19,978.91	\$ 20,894.54	\$ 21,911.00	\$ 15,812.05	\$ 21,911.00	\$ -	\$ 21,911.00	\$ -	0.00%
55300	Communications - Telephone & Internet	\$ 7,878.54	\$ 13,419.14	\$ 11,000.00	\$ 4,268.28	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	0.00%
55301	Postage	\$ 1,565.85	\$ 1,897.79	\$ 3,500.00	\$ 1,152.81	\$ 2,500.00	\$ -	\$ 2,500.00	\$ (1,000.00)	-28.57%
55400	Advertising - BOE Office	\$ 4,453.06	\$ 7,946.94	\$ 4,000.00	\$ 2,839.00	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 1,000.00	25.00%
55610	Tuition - HS Regular Ed - Public Schools	\$ 1,028,104.98	\$ 1,083,427.10	\$ 1,155,173.00	\$ 819,377.83	\$ 1,337,057.00	\$ -	\$ 1,337,057.00	\$ 181,884.00	15.75%
55610	Tuition - HS Special Ed - Public Schools	\$ 592,991.38	\$ 606,665.89	\$ 745,437.00	\$ 413,543.77	\$ 473,796.00	\$ -	\$ 473,796.00	\$ (271,641.00)	-36.44%
55630	Tuition - HS Special Ed - Private Schools	\$ 237,930.72	\$ 238,854.50	\$ 282,823.00	\$ 283,005.90	\$ 579,993.00	\$ 214,478.00	\$ 365,515.00	\$ 82,692.00	29.24%
55631	Tuition - Elem Special Ed - Private Schools	\$ 122,395.00	\$ 251,074.17	\$ 198,473.00	\$ 147,999.20	\$ 486,441.00	\$ 151,849.00	\$ 334,592.00	\$ 136,119.00	68.58%
55660	Tuition - Elem Magnet Schools	\$ 40,725.00	\$ 44,026.00	\$ 52,213.00	\$ 56,775.40	\$ 64,311.00	\$ -	\$ 64,311.00	\$ 12,098.00	23.17%
55660	Tuition - Elem Magnet Schools Special Ed	\$ 96,673.73	\$ 136,303.20	\$ 152,564.00	\$ 119,387.36	\$ 176,039.00	\$ 31,340.00	\$ 144,699.00	\$ (7,865.00)	-5.16%
55690	Tuition- Adult Cooperative	\$ 13,629.00	\$ 13,131.00	\$ 14,567.00	\$ 19,959.00	\$ 33,018.00	\$ 18,159.00	\$ 14,859.00	\$ 292.00	2.00%

**Sprague Board of Education
2024-2025 Operating Budget
Summary**

Account	Account Description	FY22 Actual	FY23 Actual	FY24 Budget	1/23/2024	FY25 Request	Paid by Grants	Net FY25 Request	\$ Change	% Change
					FY24 Actual To Date					
55800	Travel Reimbursement	\$ 1,021.60	\$ 977.60	\$ 8,350.00	\$ 461.51	\$ 6,800.00	\$ -	\$ 6,800.00	\$ (1,550.00)	-18.56%
56100	General Supplies	\$ 29,968.72	\$ 47,756.48	\$ 37,275.00	\$ 14,067.14	\$ 36,275.00	\$ -	\$ 36,275.00	\$ (1,000.00)	-2.68%
56110	Instructional Supplies	\$ 20,512.94	\$ 6,875.46	\$ 6,200.00	\$ 2,707.17	\$ 6,200.00	\$ -	\$ 6,200.00	\$ -	0.00%
56220	Electricity	\$ 84,801.25	\$ 54,929.86	\$ 31,000.00	\$ 20,547.86	\$ 31,000.00	\$ -	\$ 31,000.00	\$ -	0.00%
56230	Liquid Propane	\$ 19,552.44	\$ 10,925.70	\$ 20,000.00	\$ 6,612.29	\$ 15,000.00	\$ -	\$ 15,000.00	\$ (5,000.00)	-25.00%
56240	Heating Oil	\$ 16,829.60	\$ 41,708.95	\$ 29,250.00	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ (2,250.00)	-7.69%
56260	Gasoline	\$ 44,137.93	\$ 49,455.07	\$ 41,000.00	\$ 17,613.80	\$ 39,000.00	\$ -	\$ 39,000.00	\$ (2,000.00)	-4.88%
56400	Workbooks/Disposables	\$ 21,943.65	\$ 42.80	\$ 9,000.00	\$ -	\$ 4,750.00	\$ -	\$ 4,750.00	\$ (4,250.00)	-47.22%
56410	Textbooks	\$ 8,300.98	\$ (801.46)	\$ 1,500.00	\$ 1,505.39	\$ 750.00	\$ -	\$ 750.00	\$ (750.00)	-50.00%
56430	Professional Periodicals	\$ 27.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 100.00	\$ -	0.00%
56500	Technology Supplies	\$ -	\$ 20.00	\$ 2,000.00	\$ 103.47	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0.00%
56501	Ink & Toner	\$ 11,300.20	\$ 11,315.19	\$ 8,000.00	\$ 4,730.03	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	0.00%
57300	Equipment - Non Instructional	\$ 13,191.55	\$ 161.97	\$ 1,000.00	\$ 79.99	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
57330	Furniture & Fixtures - Maintenance	\$ 8,211.00	\$ 4,010.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
57340	Technology Hardware- Instructional	\$ 79,756.14	\$ 26,872.91	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	0.00%
57341	Technology Hardware- Non-Instructional	\$ 7,459.82	\$ 804.82	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	0.00%
57350	Software- Instructional	\$ 5,109.79	\$ 22,038.63	\$ 20,578.00	\$ 89.00	\$ 7,406.00	\$ -	\$ 7,406.00	\$ (13,172.00)	-64.01%
57351	Software- Non-Instructional	\$ 35,326.99	\$ 22,431.85	\$ 34,957.00	\$ 4,856.35	\$ 35,948.00	\$ -	\$ 35,948.00	\$ 991.00	2.83%
58100	Dues & Fees	\$ 24,040.00	\$ 25,766.00	\$ 18,342.00	\$ 8,848.00	\$ 17,464.00	\$ -	\$ 17,464.00	\$ (878.00)	-4.79%
58900	Graduation Costs - BOE Office	\$ 733.59	\$ 849.01	\$ 1,000.00	\$ 25.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
58990	Other Expenses	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	0.00%
Totals		\$ 6,559,695.32	\$ 6,766,976.94	\$ 7,308,884.00	\$ 4,222,379.68	\$ 8,309,941.00	\$ 800,063.00	\$ 7,509,878.00	\$ 200,994.00	2.75%

Sprague Board of Education

Budget Narrative

FY 2024-2025

Salaries & Benefits:

51110: Wages Paid to Teachers

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

Total teaching staff includes 23 Full Time Teachers and 2 (.2FTE) Teachers, not including tutors and summer school teaching staff. The breakdown is below:

Grade / Subject Area	Number of FTEs	Grant Funding
Preschool	1.0	(1.0) School Readiness Funded
Kindergarten	2.0	(1.0) Title I Funded
Grade 1/2	3.0	
Grade 3/4	3.0	
Grade 5/6	3.0	
Grade 7	2.0	
Grade 8	2.0	
Spanish	0.2	
Technology	0.2	
Art	1.0	
Music	1.0	
Physical Education	1.0	
Special Education	4.0	(0.4) IDEA 611 Funded

2.4 FTEs of Teacher wages are covered by the School Readiness Grant (1.0 FTE), Title I Grant (1.0 FTE), and IDEA 611 Grant (.4 FTE). The ESSER III Grant will support Summer School for the Summer of 2024. The grant will fund 6 Certified Teachers while the General Budget will support 1 Teacher.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.51110	Teacher Wages – Reg Ed	\$1,112,295	\$1,168,728	\$69,393	\$1,099,335	(\$12,960)	(1.17%)
1200.51110	Teacher Wages – Spec Ed	\$205,108	\$362,378	\$110,637	\$251,741	\$46,633	22.74%
1600.51110	Teacher Wages – Summer School Spec Ed	\$3,060	\$3,060	\$0	\$3,060	\$0	0%
1700.51110	Teacher Tutor Wages – Reg Ed	\$2,000	\$2,000	\$0	\$2,000	\$0	0%
Totals		\$1,322,463	\$1,536,166	\$180,030	\$1,356,136	\$33,673	2.55%

51120: Wages Paid to Instructional Assistants

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

There is overall a decrease to the Special Ed Instructional Assistant line by 1.0 FTEs. This reflects an increase in Building Subs by .4 FTE, a reduction in Instructional Interventionists by 1.0 FTE, and a reduction in Instructional Assistants by .4 FTE.

Position	Number of FTEs	Grant Funding
Building Sub	3.4	
Instructional Interventionist	2.4	(1.4) Right to Read Grant Funded
Instructional Assistant	4.6	(1.0) School Readiness Funded

The School Readiness Grant supports 1.0 position and the Right to Read Grant supports 1.4 FTEs. The ESSER III Grant will support the Summer School program for the Summer of 2024 by funding 3 Instructional Assistants. The General Budget will fund 1 Instructional Assistant for the Summer School Program.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.51120	Instructional Assistant Wages – Reg Ed	\$8,866	\$9,176	\$0	\$9,176	\$310	3.5%

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1200.51120	Instructional Assistant Wages – Spec Ed	\$211,419	\$235,162	\$57,196	\$177,966	(\$33,453)	(15.82%)
1600.51120	Instructional Assistant Wages – Summer School Spec Ed	\$1,625	\$1,625	\$0	\$1,625	\$0	0%
1700.51120	Instructional Assistant Tutor Wages – Spec Ed	\$3,650	\$3,650	\$0	\$3,650	\$0	0%
Totals		\$225,560	\$249,613	\$57,196	\$192,417	(\$33,143)	(14.69%)

51900: Wages Paid to Other Certified Staff

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2110.51900	Wages – Social Worker	\$50,005	\$50,005	\$0	\$50,005	\$0	0%
2140.51900	Wages – School Psychologist	\$54,932	\$53,346	\$0	\$53,346	(\$1,586)	(2.89%)
1200.51900	Wages – Director of Pupil Services	\$122,822	\$127,207	\$0	\$127,207	\$4,385	3.57%
2320.51900	Wages – Superintendent	\$71,000	\$75,000	\$0	\$75,000	\$4,000	5.63%
2400.51900	Wages – Principal	\$132,000	\$136,713	\$0	\$136,713	\$4,713	3.57%
Totals		\$430,759	\$442,271	\$0	\$442,271	\$11,512	2.67%

51901: Wages Paid to Other Non Certified Staff

Wages paid to Other Non Certified Staff include salaries for Administrative Assistants, School Nurse, Technology staff, Business Manager, Maintenance, and Custodians. The School Nurse position includes salaries for 2.0 FTE School Nurses. 1.0 FTE is located at Sayles School and 1.0 FTE is located at St. Joseph’s. We apply for and receive funding from the State of CT through the Non-Public Health Grant. This funding is included in our budget under “Grant Funding”. There has been a reduction in Custodial staff by (.1). The Maintenance / Custodian positions were partially funded by the ESSER III Grant for .7 FTEs. These positions moved into the General Budget for FY25, but have been reduced by .1 FTEs.

Non Certified Staff positions are listed below:

Position	FTEs	Position Location / Description
Administrative Assistants / Office Support	4.8	Front office support, Special Education office, Technology Department, Board of Ed & Superintendent’s Office, and Business Office.
School Nurse	2.0	(1) Sayles School, (1) Head Nurse Stipend, and (1) at St. Joseph’s (partially reimbursed through Nonpublic School Health Grant)
Business Manager	.4	Business Office
Maintenance / Custodian	3.1	(1) Director of Facilities, (1) Full Time Custodian, (.5) Night Custodian / Summer Help, (.6) Day/Evening Custodian

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1200.51901	Wages Paid Other Non-Cert Special Ed	\$65,134	\$67,422	\$0	\$67,422	\$2,288	3.51%
1600.51901	Wages Paid Other Non-Cert Summer School	\$1,757	\$1,757	\$0	\$1,757	\$0	0%
2130.51901	Wages Paid School Nurse	\$90,149	\$121,181	\$26,725	\$94,456	\$4,307	4.78%
2230.51901	Wages Paid Technology Staff	\$6,661	\$6,898	\$0	\$6,898	\$237	3.56%

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.51901	Wages Paid Non-Cert BOE Admin Office	\$25,970	\$26,901	\$0	\$26,901	\$931	3.58%
2320.51901	Wages Paid Non-Cert Superintendent Office	\$25,970	\$26,901	\$0	\$26,901	\$931	3.58%
2400.51901	Wages Paid Non-Cert School Admin Office	\$82,833	\$85,691	\$0	\$85,691	\$2,858	3.45%
2510.51901	Wages Paid Non-Cert Business Office	\$107,838	\$108,561	\$9,313	\$99,248	(\$8,590)	(7.97%)
2600.51901	Wages Paid Building Maintenance	\$111,486	\$140,843	\$0	\$140,843	\$29,357	26.33%
Totals		\$517,798	\$586,155	\$36,038	\$550,117	\$32,319	6.24%

51910: Wages Paid to Substitute Nurses

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2130.51910	Wages Paid Substitute Nurses	\$4,000	\$4,000	\$0	\$4,000	\$0	0.00%

51930: Wages – Stipends

Stipends have a contractual increase of 2.5% and include **(2) TEAM Mentors (Partially reimbursed by State Grant Funds)**, a High School Coordinator, Project Oceanology Facilitator, Nursing Supervisor, 7th/8th Grade Advisor, Yearbook, and Lead Teacher. Also included are stipends for the sports program. The sports that are budgeted for FY 2024-2025 are: Co-ed Soccer Head Coach and an Assistant Coach, Cheerleading Head Coach, Boys Basketball Head Coach and Assistant Coach, Girls Basketball Head Coach and Assistant Coach, Boys Intramural Basketball Head Coach and Assistant Coach, Girls Intramural Basketball Head Coach and Assistant Coach, Boys & Girls Track Head Coach, and the Athletic Director Stipend.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1500.51930	Extra-Curricular Stipends	\$10,146	\$11,780	\$621	\$11,159	\$1,103	9.98%
1800.51930	Sports Teams Stipends Paid	\$16,283	\$15,501	\$0	\$15,501	(\$782)	(4.80%)
2130.51930	Nursing Stipends Paid	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
Totals		\$28,429	\$29,281	\$621	\$28,660	\$231	0.81%

52100: Group Life Insurance

Life Insurance coverage as per contract / agreement.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.52100	Group Life Ins- Reg Ed	\$726	\$764	\$0	\$764	\$38	5.23%
1200.52100	Group Life Ins- Spec Ed	\$814	\$814	\$0	\$814	\$0	0.00%
2110.52100	Group Life Ins- Social Worker	\$38	\$38	\$0	\$38	\$0	0.00%
2130.52100	Group Life Ins- Health Office	\$76	\$76	\$0	\$76	\$0	0.00%
2140.52100	Group Life Ins- Psychologist	\$38	\$38	\$0	\$38	\$0	0.00%
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.52100	Group Life Ins- Technology	\$4	\$4	\$0	\$4	\$0	0.00%

2310.52100	Group Life Ins- BOE Office	\$15	\$15	\$0	\$15	\$0	0.00%
2320.52100	Group Life Ins- Superintendent Office	\$15	\$15	\$0	\$15	\$0	0.00%
2400.52100	Group Life Ins- School Admin Office	\$194	\$194	\$0	\$194	\$0	0.00%
2510.52100	Group Life Ins- Business Office	\$72	\$72	\$0	\$72	\$0	0.00%
2600.52100	Group Life Ins- Maintenance Dept	\$189	\$189	\$0	\$189	\$0	0.00%
Totals		\$2,181	\$2,219	\$0	\$2,219	\$38	1.74%

52200: FICA/Med Employer Taxes

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.52200	FICA/MED Reg Ed	\$18,283	\$17,760	\$0	\$17,760	(\$523)	(2.86%)
1200.52200	FICA/MED Spec Ed	\$28,425	\$30,600	\$3,000	\$27,600	(\$825)	(2.90%)
1600.52200	FICA/MED Summer School	\$304	\$304	\$0	\$304	\$0	0.00%
1700.52200	FICA/MED Tutors	\$350	\$350	\$0	\$350	\$0	0.00%
1800.52200	FICA/MED Sports Teams	\$250	\$250	\$0	\$250	\$0	0.00%
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2110.52200	FICA/MED Social Worker	\$725	\$725	\$0	\$725	\$0	0.00%

2130.52200	FICA/MED Health Office	\$8,965	\$9,270	\$0	\$9,270	\$305	3.40%
2140.52200	FICA/MED Psychologist	\$797	\$774	\$0	\$774	(\$23)	(2.89%)
2230.52200	FICA/MED Technology	\$511	\$528	\$0	\$528	\$17	3.33%
2310.52200	FICA/MED BOE Office	\$1,991	\$2,058	\$0	\$2,058	\$67	3.37%
2320.52200	FICA/MED Superintendent Office	\$3,021	\$3,145	\$0	\$3,145	\$124	4.10%
2400.52200	FICA/MED School Admin Office	\$8,250	\$8,538	\$0	\$8,538	\$288	3.49%
2510.52200	FICA/MED Business Office	\$8,268	\$8,544	\$0	\$8,544	\$276	3.34%
2600.52200	FICA/MED Maintenance	\$8,541	\$10,775	\$0	\$10,775	\$2,234	26.16%
Totals		\$88,681	\$93,621	\$3,000	\$90,621	\$1,940	2.19%

52300: Pension Contributions

Contributions to Employee pensions as per contract / agreement.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1200.52300	Pension Contributions Spec Ed	\$2,606	\$2,778	\$0	\$2,778	\$172	6.60%
2230.52300	Pension Contributions Technology	\$267	\$309	\$0	\$309	\$42	15.73%
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change

2310.52300	Pension Contributions BOE Office	\$1,042	\$1,217	\$0	\$1,217	\$175	16.79%
2320.52300	Pension Contributions Superintendent's Office	\$1,041	\$1,217	\$0	\$1,217	\$176	16.91%
2400.52300	Pension Contribution School Admin Office	\$1,855	\$1,929	\$0	\$1,929	\$74	3.99%
2510.52300	Pension Contribution Business Office	\$4,904	\$5,308	\$0	\$5,308	\$404	8.24%
2600.52300	Pension Contribution Maintenance Office	\$3,968	\$4,122	\$0	\$4,122	\$154	3.88%
Totals		\$15,683	\$16,880	\$0	\$16,880	\$1,197	7.63%

52500: Tuition Reimbursement

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.52500	Tuition Reimbursement	\$10,000	\$10,000	\$0	\$10,000	\$0	0.00%

52600: Unemployment Compensation

Unemployment compensation required when claims are processed. Historical spend taken into consideration when budgeting for FY 2024-2025. We have not had any claims submitted for unemployment as of this date for FY24.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.52600	Unemployment Compensation	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

52700: Workers' Compensation

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.52700	Workers' Compensation	\$19,969	\$20,485	\$0	\$20,485	\$516	2.58%

52800: Health Insurance (Medical and Dental)

Sprague will be entering its 12th year with the State of Connecticut Partnership Plan. The rate increase for FY25 is estimated at 6% over current year rates. The percentages of premium shares are also accounted for in this budget. The non-certified staff pay 14% of insurance premiums while the Board covers 86%. The certified staff pay 22% of insurance premiums while the Board covers 78%. These rates are contractually set.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.52800	Health Insurance Reg Ed	\$344,773	\$277,592	\$0	\$277,592	(\$67,181)	(19.49%)
1200.52800	Health Insurance Spec Ed	\$196,233	\$212,075	\$0	\$212,075	\$15,842	8.07%
2110.52800	Health Insurance Social Worker	\$11,439	\$12,253	\$0	\$12,253	\$814	7.12%
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change

2130.52800	Health Insurance Health Office	\$12,652	\$13,164	\$0	\$13,164	\$512	4.05%
2140.52800	Health Insurance Psychologist	\$24,353	\$25,767	\$0	\$25,767	\$1,414	5.81%
2230.52800	Health Insurance Technology	\$1,265	\$1,317	\$0	\$1,317	\$52	4.11%
2310.52800	Health Insurance BOE Office	\$10,823	\$11,226	\$0	\$11,226	\$403	3.72%
2320.52800	Health Insurance Superintendent's Office	\$10,823	\$11,226	\$0	\$11,226	\$403	3.72%
2400.52800	Health Insurance School Admin Office	\$29,948	\$31,388	\$0	\$31,388	\$1,440	4.81%
2510.52800	Health Insurance Business Office	\$11,387	\$11,848	\$0	\$11,848	\$461	4.05%
2600.52800	Health Insurance Maintenance Office	\$66,422	\$66,638	\$0	\$66,638	\$216	0.33%
Totals		\$720,118	\$674,494	\$0	\$674,494	(\$45,624)	(6.34%)

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
2023-24	\$7,725.50*
2022-23	\$13,427.50
2021-22	\$4,415.50*
2020-21	\$20,000
2019-20	\$35,000
2018-19	\$32,824
2017-18	\$77,953
2016-17	\$25,856
2015-16	\$84,463

*Spent to Date FY24 and Actual FY23 & FY22

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.53020	Legal Services – BOE	\$2,500	\$5,000	\$0	\$5,000	\$2,500	100%

53200: Substitutes

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.53200	Substitutes Reg Ed	\$3,500	\$1,000	\$0	\$1,000	(\$2,500)	(71.43%)
1200.53200.	Substitutes Spec Ed	\$3,500	\$1,000	\$0	\$1,000	(\$2,500)	(71.43%)
Totals		\$7,000	\$2,000	\$0	\$2,000	(\$5,000)	(71.43%)

53220: In Service

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2210.53220	In Service	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

53230: Purchased Pupil Services

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.53230	Purchased Pupil Services Reg Ed	\$1,250	\$1,250	\$0	\$1,250	\$0	0.00%
1200.53230	Purchased Pupil Services Spec Ed	\$36,740	\$40,545	\$14,383	\$26,162	(\$10,578)	(28.79%)
1700.53230	Purchased Pupil Services Tutors	\$3,000	\$3,000	\$0	\$3,000	\$0	0%
2130.53230	Purchased Pupil Services Health Office	\$720	\$845	\$0	\$845	\$125	17.36%
2140.53230	Purchased Pupil Services Psych	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2150.53230	Purchased Pupil Services Speech	\$77,655	\$85,980	\$6,500	\$79,480	\$1,825	2.35%
2160.53230	Purchased Pupil Services PT/OT	\$20,381	\$82,441	\$60,000	\$22,441	\$2,060	10.11%
Totals		\$141,746	\$216,061	\$80,883	\$135,178	(\$6,568)	(4.63%)

53300: Other Professional / Technical Services

Special Education budgets Other Professional / Technical Services for PMT Training (de-escalation & restraint training) for our Staff. This training is a requirement every year either as a new hire or as a refresher for an active employee. The Principal's Office budgeted for PowerSchool Support. This training has been provided to support the change to multi age classrooms, report card changes, and the clerical changes in PowerSchool that go along with them. The Business Office budgets for Other Professional / Technical Services for our Medicaid Processing service through Compu Claim and for the payroll processing fees through Paychex. Health Services Other Professional / Technical Services is the expense for the Medical Advisor through UCFS. This is a service that is required.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1200.53300	Other Prof Tech Services- Spec Ed	\$3,620	\$4,250	\$0	\$4,250	\$630	17.40%
2130.53300	Other Prof Tech Services- Health Services	\$630	\$630	\$0	\$630	\$0	0.00%
2400.53300	Other Prof Tech Services- Admin Office	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2510.53300	Other Prof Tech Services- Business Office	\$15,000	\$15,000	\$0	\$15,000	\$0	0.00%
Totals		\$21,250	\$21,880	\$0	\$21,880	\$630	2.96%

53410: Audit/Accounting Services

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2510.53410	Audit/Accounting Services	\$25,850	\$25,660	\$0	\$25,660	(\$190)	(0.74%)

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). Tech services are currently provided on-site 3 days per week year-round.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.53520	Other Technical Services- Technology	\$78,945	\$81,312	\$0	\$81,312	\$2,367	3.00%

53540: Sports Officials

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1800.53540	Sports Officials	\$3,570	\$3,570	\$0	\$3,570	\$0	0.00%

Purchased Property Services:

54010: Purchased Property Services

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.54010	Purchased Property Services	\$30,325	\$31,460	\$0	\$31,460	\$1,135	3.74%

54101: Rubbish Removal

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.54101	Rubbish Removal	\$9,620	\$9,620	\$0	\$9,620	\$0	0%

54300: Equipment Repairs & Maintenance

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2130.54300	Repairs & Maint Equip- Health Services	\$200	\$200	\$0	\$200	\$0	0.00%
2600.54300	Repairs & Maint Equip- Maintenance	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
Totals		\$5,200	\$5,200	\$0	\$5,200	\$0	0.00%

54301: Building Repairs & Maintenance

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.54301	Building Repairs & Maintenance	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%

54411: Water

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.54411	Water	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

54412: Sewer

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.54412	Sewer	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%

54420: Equipment Leasing

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.54420	Equipment Leasing	\$19,000	\$19,000	\$0	\$19,000	\$0	0.00%

Transportation/Insurance/Communications/Tuition

55100: Contracted Transportation – Regular Ed

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2700.55100	Contracted Pupil Transportation- Reg	\$383,072	\$409,374	\$26,469	\$382,905	(\$167)	(0.04%)

55108: Contracted Transportation – Special Education High School

Specialized transportation as needed for our Special Education High School students traveling to area High Schools or out of district private placements. Transportation budgeted here is for students that have specialized transportation as written in the IEP. Our vendors for this specialized transportation include: AABLE, AB Transportation, Curtin, Eastconn, and or First Student.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2700.55108	Contracted Transportation- Spec Ed HS	\$174,647	\$182,711	\$0	\$182,711	\$8,064	4.62%

55109: Contracted Transportation – Special Education Elementary School

Specialized transportation as needed for our Special Education Elementary School students traveling to out of district public or private placements. Transportation budgeted here is for students that have specialized transportation as written in the IEP. Our vendors for this specialized transportation include: AABLE, AB Transportation, Curtin, Eastconn, and or First Student.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2700.55109	Contracted Transportation- Spec Ed Elem	\$76,030	\$167,874	\$0	\$167,874	\$91,844	120.80%

55150: Contracted Transportation Athletics / Extra Curricular

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2700.55150	Contracted Transportation- Athletics/Extra Curricular	\$8,775	\$8,775	\$0	\$8,775	\$0	0.00%

55151: Contracted Transportation for Field Trips

Transportation for field trips throughout the school year.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2700.55151	Contracted Transportation- Field Trips	\$2,500	\$2,500	\$0	\$2,500	\$0	0.00%

55200: Property / Liability Insurance

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.55200	Property/Liability Insurance- BOE	\$21,911	\$21,911	\$0	\$21,911	\$0	0.00%

55300: Communications – Telephone & Internet

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.55300	Communications- Telephone & Internet	\$11,000	\$11,000	\$0	\$11,000	\$0	0.00%

55301: Postage

This line covers postage for mailings to parents and other mailings as needed throughout the year. 2024 rates for mail are \$0.68 for a standard size piece of mail.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2400.55301	Postage	\$3,500	\$2,500	\$0	\$2,500	(\$1,000)	(28.57%)

55400: Advertising

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.55400	Advertising BOE	\$4,000	\$5,000	\$0	\$5,000	\$1,000	25.00%

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

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

Tuition is budgeted at an estimated 3%-4% increase. Students are budgeted based on their current placements and anticipated placements for the 2024 graduating 8th grade class.

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

School	Number of Students	Tuition Cost Per Student	
NFA	67	\$15,217	Based on 10/1/23 Census
Norwich Tech	38	\$0	No cost to attend Tech Schools
Griswold	14	\$13,697	
Lyman	6	\$12,123	Based on 10/1/23 Census
Lebanon Vo-ag	1	\$6,823	
Parish Hill	5	\$8,137	
ACT Magnet	2	\$7,232	
CT River Academy	1	\$6,250	
Total Students	134		

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6000.000100.55610	Tuition Reg Ed Public HS	\$1,155,173	\$1,337,057	\$0	\$1,337,057	\$181,884	15.75%

There is a budget decrease in Special Ed Public High School tuition. This is due to forecasting our current enrollment, graduations, and our current 8th graders moving into High School placements. Also projected in this budget line is the Excess Cost Grant reimbursement from the State of Connecticut. Excess cost is based on historic reimbursements. Excess cost is reached when a student costs more than 4.5 times the Per Pupil cost that is set by the State on a yearly basis. The per pupil cost for Sprague for the 2023-2024 school year is \$18,426. Excess cost reimbursement would be a percentage (typically around 75-80%) of any amount spent over \$82,917. For the 24-25 Budget, we estimate Excess Cost at a 80% reimbursement rate. The budget reflects the following in school placement for Special Ed Public High Schools and estimates a 3-4% increase over previous year's tuition rates:

School	Number of Students	Tuition Cost Per Student
Griswold	9	\$27,455 (Does Not Incl Services)
Lyman	2	\$12,242 (Does Not Incl Services)
Lebanon Vo-ag	1	\$6,823
NFA Resource	2	\$22,400
Parish Hill	1	\$44,879
Total Students	15	

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6000.000200.55610	Tuition Spec Ed Public HS	\$745,437	\$473,796	\$0	\$473,796	(\$271,641)	(36.44%)

55630: Tuition High School – Special Education – Private

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

School	Number of Students	Tuition Cost Per Student
LEARN Intensive Care Program	1	\$149,522
Eastconn Northeast Regional Program	1	\$80,825
Lighthouse	1	\$119,215
Joshua Center	1	\$87,422
Sharp Training	2	\$74,443
Total Students	6	

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6000.000200.55630	Tuition Spec Ed HS Private	\$282,823	\$579,993	\$214,478	\$365,515	\$82,692	29.24%

55631: Tuition Elementary School – Special Education – Private

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

School	Number of Students	Tuition Cost Per Student
Natchaug Green Valley	2	\$126,321
The Learning Clinic	1	\$124,573
Bradley	2	\$78,227
Total Students	5	

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6100.000200.55631	Tuition Spec Ed Elem Private	\$198,473	\$486,441	\$151,849	\$334,592	\$136,119	68.58%

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

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

School	Number of Students	Tuition Cost Per Student
Charles Barrows STEM Academy	9	\$5,833
Integrated Day Charter	8 *No charge for Charter Schools	\$0
Nathan Hale	1	\$3,823
Bennie Dover	1	\$4,170
Winthrop STEM	1	\$3,823
Total Students	20	

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6100.000100.55660	Tuition Reg Ed Magnet	\$52,213	\$64,311	\$0	\$64,311	\$12,098	23.17%

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

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

School	Number of Students	Tuition Cost Per Student
Regional Multicultural Magnet School	2	\$76,020
Integrated Day Charter School	3	\$8,000
Total Students	5	

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
6100.000200.55660	Tuition Spec Ed Elem Magnet	\$152,564	\$176,039	\$31,340	\$144,699	(\$7,865)	(5.16%)

55690: Tuition – Adult Education

Sprague Board of Education contracts Adult Education services through Norwich Adult Education. The State of Connecticut reimburses a portion of the cost. The following is the historic reimbursements which average around 55% reimbursement. A 55% reimbursement is estimated in the 2024-2025 budget.

3 Year History	Tuition Increase	Total Cost	Total Reimbursement	% of Reimbursement
2023-2024	2%	\$32,691	\$17,980	55%
2022-2023	0%	\$32,050	\$18,153	57%
2021-2022	0%	\$32,050	\$18,421	57%
2020-2021	1%	\$32,050	\$17,056	53%
2019-2020	2%	\$31,733	\$17,343	54%
2018-2019	2%	\$31,111	\$16,444	53%
2017-2018	0%	\$30,501	\$16,308	53%

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1300.55690	Tuition- Adult	\$14,567	\$33,018	\$18,159	\$14,859	\$292	2.00%

55800: Conference Travel – Reimbursement

Travel reimbursement to staff for conferences or meetings. Mileage is reimbursed at the current IRS Rates (67 cents per mile as of January 2024).

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1200.55800	Travel Reimb- Spec Ed	\$1,200	\$1,200	\$0	\$1,200	\$0	0.00%
2130.55800	Travel Reimb- Health Office	\$700	\$700	\$0	\$700	\$0	0.00%
2210.55800	Travel Reimb- Prof Dev	\$4,000	\$4,000	\$0	\$4,000	\$0	0.00%
2310.55800	Travel Reimb- BOE Office	\$300	\$300	\$0	\$300	\$0	0.00%
2320.55800	Travel Reimb- Superintendent's Office	\$1,000	\$100	\$0	\$100	(\$900)	(90.00%)
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change

2400.55800	Travel Reimb- Admin Office	\$750	\$100	\$0	\$100	(\$650)	(86.67%)
2510.55800	Travel Reimb- Business Office	\$300	\$300	\$0	\$300	\$0	0.00%
2600.55800	Travel Reimb- Maintenance	\$100	\$100	\$0	\$100	\$0	0.00%
Totals		\$8,350	\$6,800	\$0	\$6,800	(\$1,550)	(18.56%)

Supplies:

56100: General Supplies

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.56100	General Supplies- Reg Ed	\$7,000	\$7,000	\$0	\$7,000	\$0	0.00%
1200.56100	General Supplies- Spec Ed	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
1800.56100	General Supplies- Sports	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2110.56100	General Supplies- Social Worker	\$200	\$200	\$0	\$200	\$0	0.00%
2130.56100	General Supplies- Health Services	\$2,400	\$2,400	\$0	\$2,400	\$0	0.00%
2140.56100	Assessment Supplies	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
2150.56100	General Supplies- Speech	\$775	\$775	\$0	\$775	\$0	0.00%
2160.56100	General Supplies- OT/PT	\$200	\$200	\$0	\$200	\$0	0.00%
2210.56100	General Supplies- In-Service	\$1,00	\$1,000	\$0	\$1,000	\$0	0.00%
Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change

2230.56100	General Supplies- Technology	\$500	\$500	\$0	\$500	\$0	0.00%
2310.56100	General Supplies- BOE Office	\$1,400	\$1,400	\$0	\$1,400	\$0	0.00%
2320.56100	General Supplies- Superintendent Office	\$300	\$300	\$0	\$300	\$0	0.00%
2400.56100	General Supplies- Admin Office	\$2,500	\$1,500	\$0	\$1,500	(\$1,000)	(40.00%)
2510.56100	General Supplies- Business Office	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2600.56100	General Supplies- Maintenance	\$16,000	\$16,000	\$0	\$16,000	\$0	0.00%
Totals		\$37,275	\$36,275	\$0	\$36,275	(\$1,000)	(2.68%)

56110: Instructional Supplies

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.56110	Instructional Supplies- Reg Ed	\$5,000	\$5,000	\$0	\$5,000	\$0	0.00%
1200.56110	Instructional Supplies- Spec Ed	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2140.56110	Instructional Supplies- Psych	\$200	\$200	\$0	\$200	\$0	0.00%
Totals		\$6,200	\$6,200	\$0	\$6,200	\$0	0.00%

56220: Electricity

Electricity for school building and parking lot lights. Currently our energy supplier is Constellation and our delivery is through Eversource. Solar panels have been completed and our contracted energy rate is \$0.059/kWh.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.56220	Electricity	\$31,000	\$31,000	\$0	\$31,000	\$0	0.00%

56230: Liquid Propane

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.56230	Liquid Propane	\$20,000	\$15,000	\$0	\$15,000	(\$5,000)	(25.00%)

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 have locked in for 9,000 gallons at \$2.999 per gallon for FY25.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.56240	Heating Oil	\$29,250	\$27,000	\$0	\$27,000	(\$2,250)	(7.69%)

56260: Gasoline

Gasoline for Maintenance Equipment and Buses.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.56260	Gasoline-Maintenance	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
2700.56260	Gasoline-Transportation	\$40,000	\$38,000	\$0	\$38,000	(\$2,000)	(5.00%)
Totals		\$41,000	\$39,000	\$0	\$39,000	(\$2,000)	(4.88%)

56400: Workbooks / Disposables

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.56400	Workbooks/Disposables Reg Ed	\$8,500	\$4,250	\$0	\$4,250	(\$4,250)	(50.00%)
1200.56400	Workbooks/Disposables Spec Ed	\$500	\$500	\$0	\$500	\$0	0.00%
Totals		\$9,000	\$4,750	\$0	\$4,750	(\$4,250)	(47.22%)

56410: Textbooks

Textbooks for classroom instruction.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.56410	Textbooks	\$1,500	\$750	\$0	\$750	(\$750)	(50.00%)

56430: Professional Periodicals

Professional periodical for Nurses' Office.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2130.56430	Professional Periodicals- Health Services	\$100	\$100	\$0	\$100	\$0	0.00%

56500: Technology Supplies

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.56500	Technology Supplies	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%

56501: Ink & Toner

Ink & Toner for district printing needs.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.56501	Ink & Toner	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%

Equipment:

57300: Equipment- Non-Instructional

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2600.57300	Equipment- Non- Instructional Maintenance	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
Totals		\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

57340: Instructional Technology Hardware

Replacement of student / classroom technology equipment.

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.57340	Tech Hardware- Instructional	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%

57341: Non-Instructional Technology Hardware

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.57341	Tech Hardware- Non-Instructional	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%

57350: Instructional Software

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.57350	Software- Instructional	\$20,578	\$7,406	\$0	\$7,406	(\$13,172)	(64.01%)

57351: Non-Instructional Software

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2230.57351	Software- Non- Instructional	\$34,957	\$35,948	\$0	\$35,948	\$991	2.83%

Dues & Fees:

58100: Dues & Fees

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
1000.58100	Dues & Fees Reg Ed	\$9,551	\$8,193	\$0	\$8,193	(\$1,358)	(14.22%)
1200.58100	Dues & Fees Spec Ed	\$810	\$810	\$0	\$810	\$0	0.00%
2130.58100	Dues & Fees Health Services	\$600	\$600	\$0	\$600	\$0	0.00%
2310.58100	Dues & Fees BOE Office	\$2,687	\$2,896	\$0	\$2,896	\$209	7.78%
2320.58100	Dues & Fees Superintendent's Office	\$3,445	\$3,630	\$0	\$3,630	\$185	5.37%
2400.58100	Dues & Fees Admin Office	\$924	\$985	\$0	\$985	\$61	6.60%
2510.58100	Dues & Fees Business Office	\$325	\$350	\$0	\$350	\$25	7.69%
Totals		\$18,342	\$17,464	\$0	\$17,464	(\$878)	(4.79%)

58900: Graduation Costs – BOE

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY24 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.58900	Graduation Costs- BOE	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

58990: Other Expenses – BOE

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

Account Number (Function.Object)	Account Description	FY24 Budget	FY25 Request	Grant Funding	Net FY25 Request	\$ Change	% Change
2310.58990	Other Expenses- BOE	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%

Sprague Board of Education

Grant & Revenue Sources

FY 2024-2025

Grant / Revenue Name & Description	Estimated Award	Award Term	General Fund Reference / Narrative of Funds
Adult Ed	\$18,160 FY23 \$18,919	2024-2025	Adult Ed Tuition code 1300.55690
ARP Small Town Right to Read	\$51,000	2023-2025	Funding will support 1.4 Instructional Interventionist, programming, and supplies
ARPA Right to Read	\$18,000	2023-2025	Funding will support baseline testing and materials for literacy.
ESSER III (ARP) Funds	\$720,114	3/13/2020-9/30/2024	Funding for expenses related to COVID-19 including addressing learning loss, strategies for maintaining in-person learning, facility upgrades, and technology purchases.
Competitive School Readiness (Quality Enhancement)	\$3,881	2024-2025	Not applied to General Fund, grant supports additional funding for School Readiness supports.
Department of Social Services- Medicaid Reimbursement	N/A FY23 Total Received \$16,962	2024-2025	Reimbursement based on services provided to Medicaid eligible students.
Education Cost Sharing (ECS)	FY25 \$2,737,601 FY24 \$2,706,745 FY23 \$2,685,918 FY22 \$2,666,678	2024-2025	N/A (Town Revenue)
Excess Cost (Special Ed Grant)	FY25 \$397,665 FY24 \$188,207 FY23 \$106,377 FY22 \$71,679	2024-2025	Special Education Tuition Accounts
Healthy Food Initiative	N/A FY23 \$3,121 FY22 \$2,695	2024-2025	Funds for schools who wish to participate in the Healthy Food Initiative. Funds are only applied to Cafeteria fund.
IDEA 611	\$112,486	2023-2025	Supports Special Education Teacher Salaries 1200.51110 and Purchased Pupil Services 2160.53230. Portion of Grant funds are awarded to area Parochial school.
IDEA 619	\$7,222	2023-2025	Supports additional Special Ed Pupil Services not able to be covered by Budget funds. Funds are not netted with Budget request.
McKinney Vento	\$12,000	2023-2024	Supports Homeless Transportation
National School Lunch	N/A FY23 \$148,281.82 FY22 \$135,887.83	2024-2025	National School Lunch Funds are a reimbursement of funds based on monthly lunch claims for Free & Reduced Lunch Status. Funds only apply to the Cafeteria fund.

Non-Public Health Services	\$26,725	2024-2025	Grant Reimbursement for Non-Public School Nurse. 2130.51901.
Out of Town Magnet Transportation Grant	N/A FY23 \$2,600	2024-2025	Transportation 2700.55100
School Breakfast & State School Breakfast	N/A FY23 \$56,762.86 FY22 \$57,346.46	2024-2025	School Breakfast funds reimbursed from state based on Monthly claims are only applied to the Cafeteria fund.
School Readiness	\$141,750	2024-2025	Salaries are supported in the Special Education Budget 1200.51110, other supplies are supported fully through grant funds.
School Readiness Enrollment Based	\$14,400	2024-2025	Supports School Readiness Grant and PreK Program
SRSA (Small, Rural School Achievement Grant)	\$23,149	7/1/2023-9/30/2024	
Title I	\$78,948	2023-2025	Salaries included in Budget line 1000.51110. Some of the Title funds are allotted to area Parochial Schools as well.
Title II	\$11,444	2022-2024	Funds for Title II are used for Purchased Services. A portion of the grant is allocated to Non-Public schools.
Title III	\$992	2023-2025	LAS Links testing and additional resources for English Language Learners.
Title IV	\$10,000	2023-2025	Supports Project-O and professional development.
Total Estimated Grant Revenue	\$4,613,264		