

MEMORANDUM
Municipal Accountability Review Board

To: Members of the Municipal Accountability Review Board
From: Julian Freund, OPM
Subject: Summary of Town of Sprague 5-Year Plan
Date: January 31, 2019

Background

The Town of Sprague requested designation as a Tier II municipality in December 2018 largely as a result of an anticipated large operating deficit for FY 2018 leading to a negative fund balance as of 6/30/18. The Secretary approved the requested Tier II designation and referred the municipality to the MARB in December. The town has also made a request for Municipal Restructuring Funds and has submitted the attached 5-Year Plan.

As indicated in the First Selectman's application for designation, the FY 2018 deficit was primarily the result of Education expenditures exceeding appropriations by roughly \$835,000, as well as ECS receipts falling well short of what had been budgeted. At a Town Meeting in December 2018, the Town adopted an ordinance intended, among other things, to ensure financial transparency and greater sharing of financial information among the Town's various boards and commissions, including the Board of Education. The Town has since completed its audit for FY 2018 and confirmed a General Fund Balance of -\$1.08 million as of 6/30/18.

The following provides background information drawn from prior year audits and other sources and a summary of the town's proposed 5-Year Plan.

Proposed Five Year Plan

The Town's proposed 5-Year Plan covers fiscal years 2020 through 2024 using the FY 2019 budget as a baseline.

Revenues

Property Taxes: Property Taxes account for 62% of total General Fund revenues in the current budget year, increasing to 64.5% of total revenues by the final year of the plan. Annual increases in property tax revenue range from 0.6% to 3.3% as a result of mill rate increases in each year of the plan. The plan includes several mill rate increases ranging from 0.25 mills in years 3 and 4 to an increase of 1.3 mills in year 2.

The plan assumes no grand list growth over the five year period. During the period between the 2013 revaluation and the 2017 revaluation, the Town's grand list grew on average by 1.5% per year. The

current year budget (FY 2019) is based on the 2017 revaluation which resulted in a grand list decrease of 6.7% compared to FY 2018.

Recent Grand List Changes						
Fiscal Year	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Grand List Year	Oct. 2012	Oct. 2013	Oct. 2014	Oct. 2015	Oct. 2016	Oct. 2017*
Net Taxable Grand List	163,859,991	165,459,070	170,748,310	169,169,232	173,934,720	162,305,930
\$ Change vs Prior Yr		1,599,079	5,289,240	(1,579,078)	4,765,488	(11,628,790)
% Change vs Prior Yr		0.98%	3.20%	-0.92%	2.82%	-6.69%

* Revaluation year

For several years leading up to the most recent fiscal year, the Town's collection rate on the current levy had been declining significantly. After routinely achieving collection rates in the 96.5% to 97.5% range, collection rates declined to 90.7% and 91.8% in FY2016 and 2017 respectively. The Town attributes this largely to the 2014 foreclosure on the Fusion Papermill property and the resulting large write-off of unpaid taxes. For FY 2018, the collection rate on the current levy rebounded to 97.7%. The collection rate assumed for the 5-Year Plan is 97%.

Fiscal Year	Collection on Current Levy
2018	97.70%
2017	91.80%
2016	90.70%
2015	93.40%
2014	97.50%
2013	96.70%
2012	96.80%
2011	96.50%

State Aid: State Aid accounts for 35.5% of total revenues in the current fiscal year. The plan assumes level funding for all sources of State Aid, including the ECS grant. The baseline (FY 2019) revenues estimated for ECS and other major sources of State Aid are consistent with the Estimates of State Formula Aid to Municipalities updated by OPM in September.

Other Revenues: Other revenues in the plan account for 2.4% of total revenues in FY 2019. All of these sources remain flat over the five year period except for reimbursements from the Sewer Fund for interest payments on sewer related debt. These payments decline slightly each year.

Expenditures

Overall projected expenditures fluctuate slightly over the course of the five year plan, resulting in total expenditures in year 5 that are roughly 0.5% higher than budgeted expenditures in the current fiscal year.

Education expenditures are projected to remain at the current budgeted amount in each year of the plan. This is premised on a plan that would allow for Education expenditures to increase along with any increases in ECS funding (which is also projected at level amounts in the plan). The current contract with the Sprague Education Association is in effect through June 30, 2021. The contract provides for general wage increases of 0.65% in FY 2020 and 0.7% in FY 2021 for all but the top step employees. Employees at the top step receive general wage increases of 0.9% and 1.0%.

Town operating expenses are driven by projected increases in salaries of 2.0% to 2.2%, adding approximately \$20,000 to \$22,000 in total expenditures annually. The Town has one bargaining unit representing 6 employees in the Public Works department. The current contract which is effective through 6/30/2020 provides for general wage increases of 2.2% per year. Projected increases in the cost of various insurances adds roughly \$9,000 to \$11,000 per year.

Contributions to the Capital Non-Recurring account increase from the current year budget of \$9,000 to \$29,000 in FY 2020. Contributions in subsequent years are held at \$22,000

Debt

Principal and interest payments on the town’s existing debt, budgeted at approximately \$761,000 in the current fiscal year, declines over the course of the five year plan to about \$537,000 in the final year. The Town also has BANs of \$3.58 million on other authorized projects maturing on January 31, 2019. The Town’s current plan is to roll those notes over to September 2019 when they will be permanently financed. The plan currently provides estimates for debt service payments related to this authorized/unissued debt in each year of the plan. These estimates will need to be refined as the Town goes through the process of rolling over the notes in early 2019 and then issuing bonds in September. No new authorizations are contemplated in the plan which will limit any new capital investment during this period to pay-as-you-go contributions. While not reflected in this five year plan, debt service requirements on existing debt declines by more than \$200,000 in FY 2026 compared to FY 2025.

The Town would like to have the ability to authorize new capital projects in the next five years in order to stay on track with its capital plan. These contemplated authorizations are included in the CNR section of the 5-Year Plan.

Fund Balance

The Town saw its fund balance decline from roughly 7% of expenditures to just 1.4% of expenditures in a three year span from FY 2014 to FY 2017. During this time, annual budget deficits ranging from about \$40,000 to \$308,000 were driven primarily by shortfalls in property tax collections, and to a lesser extent by lower than budgeted state aid.

General Fund Balance History							
Year ending	6/30/2012	6/30/2013	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Ending Fund Balance	445,136	438,316	703,796	490,646	181,755	141,037	(1,084,244)

For FY 2018, an operating deficit of about -\$1.225 million was largely the result of Education expenditures exceeding appropriations by approximately \$835,000 and ECS receipts that were \$354,000 lower than budgeted.

The town’s projected opening negative fund balance of -\$1.084 million for FY 2019 is roughly 12% of budgeted expenditures. In the 5-Year Plan, the Town projects three additional years of negative fund balance at year-end before reaching positive fund balance in year 4 (absent Municipal Restructuring Funds).

Projected Changes in Fund Balance Based on 5-Year Plan						
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Opening General Fund Balance	(1,084,244)	(851,009)	(782,397)	(606,130)	(307,526)	66,964
Revenues	9,147,192	9,295,439	9,495,076	9,532,373	9,569,302	9,722,477
Expenditures	9,163,957	9,226,827	9,318,808	9,233,769	9,194,812	9,211,369
One-time revenue: scrap metal	250,000	-	-	-	-	-
Change in Fund Balance	233,235	68,612	176,268	298,604	374,490	511,108
Estimated Ending Fund Balance	(851,009)	(782,397)	(606,130)	(307,526)	66,964	578,073
Ending Fund Balance as % of Exp	-9.3%	-8.5%	-6.5%	-3.3%	0.7%	6.3%

Note: The Town generated \$250K in one-time revenue from the sale of scrap metal from a foreclosed commercial property.

The Town has requested \$900,000 in Municipal Restructuring Funds. If those funds are granted, the Town projects Fund Balance changes over the five year plan as follows:

Projected Changes in Fund Balance Based on 5-Year Plan						
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Estimated Ending Fund Balance w/out Munic. Restructuring Funds	(851,009)	48,991	117,603	293,870	592,474	966,964
Requested MRF	900,000	-	-	-	-	-
Resulting Estimated Fund Balance	48,991	117,603	293,870	592,474	966,964	1,478,073
Ending Fund Balance as % of Exp	0.5%	1.3%	3.2%	6.4%	10.5%	16.0%

Health and Retirement Benefits

Health Insurance

Both the town and the BOE offer health insurance benefits to eligible employees through the State Partnership Plan. The employee premium shares are as follows:

Group	Premium Share
Town employees	13%
BOE Non-certified	11%
BOE – Certified	22%

Retirement

The Town employs a small staff of 8 full time and 26 part time employees. There is no defined benefit retirement plan for Town employees. Employees are eligible to participate in a deferred compensation (Sec. 457) plan. The Town contributes 4% of salary to the deferred compensation plan after an employee has reached two years of service. Employer contributions in FY 2018 totaled \$15,574.

Teachers and certain other certified employees of the Sprague Education system are eligible to participate in the State Teacher's Retirement System. Approximately 32 Education employees currently participate.

Town of Sprague 5-Year Plan Assumptions and Narrative

GRAND LIST INFORMATION: In regards to the taxable grand list, the Town has had some real estate additions (residential totaling 3 new houses), however, they are not large enough to warrant a % increase in the grand list. In addition, the commercial efforts in the Town have not produced fruit yet. We had a new laundromat open in Fall of 2018, but the owner was killed in a vehicular accident in November 2018. The owner did not have a will and the project is stuck in a dispute, which is now in the probate process for resolution. The Town lost a restaurant in Summer of 2018 whose building remains closed, but we do retain 2 other eateries and 1 bar. The industrial efforts have had no visible increases that were taxable (there were a couple of fuel cells put in at our last surviving mill these were proven to not be taxable).

In September 2014, the Town's largest taxpayer known as Fusion Papermill closed down. They were selling off personal property in the closure process which the Town stopped with an Alias Tax Warrant action in order to salvage materials to be used to pay taxes owed. The Town then foreclosed on the property, Fusion filed for bankruptcy, and ultimately, the Town was able to put the property up for a sale by bid. After several legal machinations, the Town became the owner of the property and wrote off \$929,000 in taxes, interest and liens in FY2018 (\$729,586 in taxes and \$199,343 in interest/liens/fees). The taxes written off encompassed three years of unpaid taxes for FY15 through FY17, which explains the large decrease in the collection rate for that three-year period.

Beginning in FY17, the Town had a solar project placed on private property which provides a PILOT payment of \$200,000 per year for twenty years. When the Town lost the paper mill plant, the Board of Finance made the decision to not raise taxes and spend down a portion of our meager fund balance while waiting for the solar project payments to begin.

Currently, the Assessor has asked for an extension on the submittal of the Grand List until the end of February; she does not believe there will be an appreciable change either up or down to the Grand List. This fits in with our assumption of no increase in the grand list in our 5-year plan.

MILL RATE INFORMATION: The Town's mill rate in 1967 was 23, in 1979 it was 39 and dropped the next year to 17. In the 80's the Town was as low as 17 and as high as 33.5; in the 90's, it was as low as 17.8 and as high as 23.25. In the first decade of the 2000's, the mill rate was as low as 23.5 to as high as 30.5. This decade it started at 25.75 mills and are now at 33.25, which equals an average yearly increase of .833. The Town did see a loss in valuation in 2012 (the year the Town caught up to the housing collapse, which required a larger than average increase). The increase in the mill rate over the next 5 years assumes the Grand List remains flat and a total increase of 3.8 mills over 5 years. We believe that these increases, which will have to be passed through a referendum, are achievable.

COLA/WAGE INFORMATION: In regards to the COLA in wages, there is a 2% yearly increase. The Town has 8 full time employees and 26 part time employees on the municipal side of the budget. The Town has shifted to a mostly part time workforce and to both allow for a containment of expense and a shifting of workload. We will need to adjust the numbers should there be an increase in the minimum wage; currently 10 employees make under \$15. The municipal side recently added 1 part time employee to open the school library, which as a result of reductions on the educational side of the budget had essentially been eliminated. The nonunion municipal staff mirror the contract of the municipal union workers.

COMPUTER SERVICES: We calculated an increase in the computer line items which consists of software for the assessor, land use, tax collector, town clerk, etc., including the maintenance of computers and the running of our website. The increase in this area is based on historical increases.

WASTE MANAGEMENT: The waste management line items include the costs of running the transfer station and the tipping fees for disposal of trash and bulky waste. The Town belongs to SCRRRA, which has not raised tipping fees in a number of years. The 5-year plan assumes that said fees will remain flat. We do not charge for items such as e-waste, tires, propane tanks, lightbulbs, items which use freon, metal, recyclables to name a few. We believe not charging for these items pulls many items out of the waste stream. We do not charge residents to use the transfer station, but we do require use of blue bags for trash disposal for which we do charge.

REVENUE DEVELOPMENT: The Town has several items in the planning stages and hopefully much more. In the five-year plan, you will notice there is a \$250,000 one-time revenue, which comes from sale of non-structural metal from a 486-acre site which we received in a foreclosure sale (Fusion Papermill). The Town received this unanticipated income in October 2018. We have had several offers from a solar project which did not get picked up in this last State RFP on renewable energy; I believe this was a solid choice as the poles and wires on the road are already upgraded and this site is considered a brownfield. The same developer wanted to put a biomass facility in the current large building on the old paper mill site. While I am not opposed to this type of project, I question if it would be able to get State permits or Town approval. There was some early interest in a local trash hauler to use the site to store, repair and clean vehicles, but they had an unfortunate fire which put this on hold. Additionally, there are a couple of developers looking at growing industrial hemp and processing it in the large main building. The Town also fields calls from other developers without a revealed project for the property. There is some interest from a neighbor to purchase 31 acres of wetlands on the property. In addition, the Sprague Conservation/Agriculture Commission would like to have the Town hold onto the two associated ponds and a portion of land bordering said ponds for conservation purposes. A local dairy farmer has 30-40 acres it farms for silage. Lastly, International Paper (a prior owner of the property) has a responsibility to monitor several brownfield areas of this site that they have capped. They also need to remediate the two ponds on site, one from bank-to-bank and one in several coves.

The Town also owns another mill (again from a foreclosure action) that burned down in 1999 (it also had a fire in the last standing building in April 2018). The Town has done a Phase 1, Phase 2 and Phase 3 brownfields assessment of the property. After which we put out an RFP looking to developers to put something on this site. We had four developers do a walk thru; one said yes if we cleaned up the contamination. The Town did not have the resources to accomplish that. The Town applied and received a Brownfields clean-up grant and is currently cleaning up the site, with hopes of it having it cleaned by this summer (2019). It will then go out again publicly and to approximately 24 contractors/developers. We will provide renditions of possibilities for the site done by three groups of UCONN students. The area has been zoned for all possibilities and we are hopeful to put this site back on the tax roll.

Additionally, we have the Town planner talking with another mill owner in Baltic which has a number of local commercial business tenants and churches in it to perhaps turn this into a housing environment. There is a host of possibilities with this site, but the owner is always behind in tax payments. I am hoping to solidify his financial standing as I do not want the Town to own another mill site.

There are two confidential investigations currently occurring for situations within the Town relating to the school and theft at the Fusion paper mill site which could potentially lead to reimbursements to the

Town. Both of these are currently under developing litigation and the Town is not at liberty to discuss any further per the Town Attorney's guidance.

DEBT AND CAPITAL PLANS: The Town has been aggressive in pursuing bonds to improve vital infrastructure. We have augmented this with grant dollars to stretch out these funds.

The Town has upgraded 50 of its 55 roads; all are assessed by the Town's consulting engineering firm with a five-year plan recently updated. We have increased drainage, used permeable pavers (for environmental and longevity reasons), used curbing to properly direct runoff, put in ribbon rail and much more. We have rebuilt one of the Town's bridges and rehabilitated another. We have repaired and added in sidewalks making the Village of Baltic completely pedestrian friendly. Each year, the Town cleans out catch basins and cuts back brush out of culverts to maintain the structures we have. We still need to have the capability to bond out the repairs to the remaining 5 roads, two are rated as 'F' and are in need of immediate repair, two are rated as 'C' and one is rated as 'B'. The plan was to apply for a STEAP grant for \$500,000 for one of the 'C' roads as it is estimated to cost more than \$1,000,000 and then borrow up to \$500,000/year for five years to cover the additional cost of the this road and the remaining roads in need of repair.

During the storm of September 2018, we had damage to four roads (repairs have been completed) which cost close to \$40,000; we have applied for FEMA funding to help cover these costs. We also have a road out to a hydro-electricity dam which washed out in this storm; these repairs will cost about \$340,000 and an application to FEMA is in on this repair also. This work has not been completed.

We have upgraded many of the Town's buildings making them energy efficient, with roofs repaired, windows upgraded, flooring done, ADA upgrading done and much more. We still have more work to do on the Fire Department building which totals approximately \$100,000. We have currently been borrowing \$40,000/year to finish up the work on this structure.

One problem we have had is the school building and the necessary repairs needed to maintain this structure. The problem is a plan that changes from year to year (based on changing administrations) and we are hopeful this will not be the case moving forward. We are working with the school construction unit to work on a section of roof that is aging, an antiquated elevator, an alarm system and warping doors. We currently have \$80,000 in the FY18 Capital Budget to provide the match for a school construction grant in the amount of \$300,000 for these items. The school building will still need work for which we will need the ability to bond or borrow for additional repairs.

The smaller structures in Town are repaired, painted and maintained by the public works staff.

We have also upgraded public works equipment, but do have two older dump trucks which will eventually need replacement. In addition, we have an older pay loader and back hoe which we will need to replace within the next 5-10 years. We recently bought a sweeper and roadside mower through the ICE grant program which we share with two other Towns (Franklin and Bozrah). Replacement of the dump trucks, pay loaders and back hoes are done through borrowing funds.

The Town also helps out the Water & Sewer department when they work on large projects as they do not have the ability to borrow funds. The Water & Sewer department reimburses the Town for this financial help based on a repayment schedule which coincides with the Town's bonding principal and interest repayment schedule. There has been a practice of helping out the department with up to \$25,000/year for repairs which are required due to an aging system. This financial help is budgeted for

in the Town's Capital budget plan and is not reimbursed by Water & Sewer and is necessary in order to keep the water and sewer rates stable and competitive with surrounding Towns.

The Town has several generators to handle outages and emergency situations. We are working to install two additional generators to handle the municipal operations of the Transfer Station and the Grist Mill (Town Library/Community space) which are necessary to be run during outages.

Lastly, we have some immediate needs in the Fire Department which revolve around the purchase of SCBA's, turn out gear, and a variety of stand-alone equipment including hydraulic extrication tools (also known as Jaws of life). The 5-year Capital plan includes the replacement of apparatus in FY2021 and FY2022.

The Town's Capital Non-Recurring Fund has several projects which have overages that are planned to be recouped through LOCIP appropriations and cell tower revenue which the Town of Sprague receives on a monthly basis. Please refer to the Capital Project Summary provided in December 2018.

Assumptions for 5 Year Revenue and Expenditure Plan:					
	Year 1	Year 2	Year 3	Year 4	Year 5
Revenues:					
Taxes	1 mill ↑	1.3 mill ↑	.25 mill ↑	.25 mill ↑	1 mill ↑
Education Equalization	Flat	Flat	Flat	Flat	Flat
	<i>Assuming: Any additional increase in ECS will be forwarded to Board of Education</i>				
Expenditures:					
Salaries - Town	2% ↑	2% ↑	2% ↑	2% ↑	2% ↑
Salaries - PW	2.2% ↑	2% ↑	2% ↑	2% ↑	2% ↑
	<i>PW Contract currently runs through 6/30/20 with a 2.2% increase. Going forward, assuming 2% increase.</i>				
Resident Trooper Program	2% ↑	2% ↑	2% ↑	2% ↑	2% ↑



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

	B	C	J	K	N	O	P	Q	R	S	T	U	V
	TOWN OF SPRAGUE		Budget		2% increase in salaries		2% increase in salaries		2% increase in salaries		2% increase in salaries		2% increase in salaries
			2018-19		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024
4	EXPENDITURE TOTALS												
178	DETAIL BREAKDOWN OF GENERAL GOVERNMENT												
179	BOARD OF SELECTMEN		92,838		94,536		96,267		98,033		99,835		101,672
180	First Selectman		40,000		40,800		41,616		42,448		43,297		44,163
181	Selectman		1,200		1,200		1,200		1,200		1,200		1,200
182	Selectman		1,200		1,200		1,200		1,200		1,200		1,200
183	Office supplies, meetings, misc.		1,360		1,360		1,360		1,360		1,360		1,360
184	Mileage		3,200		3,200		3,200		3,200		3,200		3,200
185	Executive Assistant		44,878		45,776		46,691		47,625		48,577		49,549
186	Stipends for Additional Board Participation		1,000		1,000		1,000		1,000		1,000		1,000
187													
188	ELECTIONS		15,000		15,000		15,000		15,000		15,000		15,000
189	Elections - Salaries		5,000		5,000		5,000		5,000		5,000		5,000
190	Elections - Misc		10,000		10,000		10,000		10,000		10,000		10,000
191													
192	BOARD OF FINANCE		250		250		250		250		250		250
193	Town reports, supplies, brochures		250		250		250		250		250		250
194													
195	AUDITING		23,650		23,650		24,150		24,150		24,650		25,150
196													
197	BOOKKEEPER		28,650		29,210		29,781		30,364		30,958		31,564
198	Salary		28,000		28,560		29,131		29,714		30,308		30,914
199	Support		650		650		650		650		650		650
200													
201	TAX ASSESSOR		25,180		25,620		26,069		26,527		26,994		27,470
202	Salary		22,000		22,440		22,889		23,347		23,814		24,290
203	Travel expense		300		300		300		300		300		300
204	Education & Dues		280		280		280		280		280		280
205	Sup. post., pricing manuals, repair/maint		1,600		1,600		1,600		1,600		1,600		1,600
206	Mapping		1,000		1,000		1,000		1,000		1,000		1,000
207													
208	TAX COLLECTOR		29,838		30,369		30,910		31,462		32,025		32,599
209	Salary		26,532		27,063		27,604		28,156		28,719		29,293
210	DMV Charge Delinquent MV		-		-		-		-		-		-
211	Misc. supplies, school		600		600		600		600		600		600
212	Postage		700		700		700		700		700		700
213													
214	TOWN TREASURER		2,400		2,400		2,400		2,400		2,400		2,400
215													
216	TOWN COUNSEL		25,000		25,000		25,000		25,000		25,000		25,000
217													
218	TOWN CLERK		52,675		53,666		54,677		55,709		56,761		57,833
219	Salary		49,562		50,553		51,564		52,596		53,648		54,720
220	Office supplies, misc.		1,463		1,463		1,463		1,463		1,463		1,463
221	Dog Licenses		350		350		350		350		350		350
222	School		900		900		900		900		900		900
223	Micro filming (security)		400		400		400		400		400		400
224													
225	TELEPHONE SERVICES/DSL/WEBSITE		11,500		11,500		11,500		11,500		11,500		11,500
226													
227	POOL SECRETARIES		57,764		58,919		60,098		61,300		62,526		63,776
228	Salary - Assistant Town Clerk		23,204		23,668		24,141		24,624		25,117		25,619
229	Salary - Land Use Clerk		34,560		35,251		35,956		36,675		37,409		38,157
230													
231	TOWN OFFICE BUILDING		38,822		39,019		39,219		39,424		39,632		39,845
232	Janitorial Services		9,822		10,019		10,219		10,424		10,632		10,845
233	Supplies, Maintenance		2,000		2,000		2,000		2,000		2,000		2,000
234	Heat Town Hall Facilities		11,500		11,500		11,500		11,500		11,500		11,500
235	Lights Town Hall Facilities		10,500		10,500		10,500		10,500		10,500		10,500
236	Repair & Renovation		5,000		5,000		5,000		5,000		5,000		5,000
237													
238	GRANTS/CONTRACTS MANAGER		33,422		34,048		34,686		35,336		36,000		36,677
239	Salary		31,272		31,898		32,536		33,186		33,850		34,527
240	Workshops, Seminars		600		600		600		600		600		600
241	Misc. Supplies, Subscription, Postage		750		750		750		750		750		750
242	Mileage		800		800		800		800		800		800
243													
244	PLANNING & ZONING COMMISSION		25,171		25,314		25,461		25,610		25,762		25,917
245	Zoning Enforcement Officer		7,171		7,314		7,461		7,610		7,762		7,917
246	Technical Assistant-Planner		18,000		18,000		18,000		18,000		18,000		18,000
247	Secretarial & Other Services		-		-		-		-		-		-
248													
249	LAND USE		800		800		800		800		800		800
250													
251	ECONOMIC DEVELOPMENT		900		900		900		900		900		900
252													



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

	B	C	J	K	N	P	R	T	V
	TOWN OF SPRAGUE		Budget		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
			2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
253	CONSERVATION COMMISSION		1,100		1,100	1,100	1,100	1,100	1,100
254	Training Workshop		100		100	100	100	100	100
255	Miscellaneous, signage		1,000		1,000	1,000	1,000	1,000	1,000
256									
257	CONSERVATION WETLANDS ENFORCEMENT OFFICER		8,500		8,500	8,500	8,500	8,500	8,500
258									
259	HIGHWAYS		398,048		403,435	408,439	413,544	418,751	424,062
260	General Maintenance		45,000		45,000	45,000	45,000	45,000	45,000
261	Public works salaries		244,848		250,235	255,239	260,344	265,551	270,862
262	Storm - Misc.o/t labor		26,200		26,200	26,200	26,200	26,200	26,200
263	Boots & Clothing		2,000		2,000	2,000	2,000	2,000	2,000
264	Storm - Materials		27,500		27,500	27,500	27,500	27,500	27,500
265	Roadway Pavement Management		40,000		40,000	40,000	40,000	40,000	40,000
266	Town Garage		8,000		8,000	8,000	8,000	8,000	8,000
267	Stormwater Fees/Testing (Phase II)		4,000		4,000	4,000	4,000	4,000	4,000
268	Drug & Alcohol Testing		500		500	500	500	500	500
269									
270	TREE MAINTENANCE		13,000		13,000	13,000	13,000	13,000	13,000
271	Tree Warden		2,200		2,200	2,200	2,200	2,200	2,200
272	Tree Warden - Training Seminars		300		300	300	300	300	300
273	Tree Pruning, Removal, replacement		10,000		10,000	10,000	10,000	10,000	10,000
274	Mileage		500		500	500	500	500	500
275									
276	STREET LIGHTING		20,000		20,000	20,000	20,000	20,000	20,000
277									
278	SOCIAL SECURITY		62,361		63,608	64,880	66,178	67,502	68,852
279									
280	DEFERRED COMPENSATION		16,025		16,025	16,025	16,025	16,025	16,025
281									
282	REGIONAL PLANNING AGENCIES		39,253		39,253	39,253	39,253	39,253	39,253
283	TVCCA		1,000		1,000	1,000	1,000	1,000	1,000
284	Council of Governments		1,641		1,641	1,641	1,641	1,641	1,641
285	Soil & Water Conservation		300		300	300	300	300	300
286	Womens Center		250		250	250	250	250	250
287	Uncas Health District		19,308		19,308	19,308	19,308	19,308	19,308
288	CT Conference of Municipalities		2,032		2,032	2,032	2,032	2,032	2,032
289	Norwich Probate Court		2,187		2,187	2,187	2,187	2,187	2,187
290	Council of Small Towns (COST)		725		725	725	725	725	725
291	Quinebaug Walking Weekends		175		175	175	175	175	175
292	SSAC of Eastern CT		300		300	300	300	300	300
293	Southeastern CT Enterprise Region (SECTER)		1,540		1,540	1,540	1,540	1,540	1,540
294	Regional Animal Control		9,795		9,795	9,795	9,795	9,795	9,795
295									
296	INSURANCE		190,265		199,581	209,362	219,633	230,417	241,740
297	General Town		28,425		29,846	31,339	32,905	34,551	36,278
298	Fire Department		16,381		17,200	18,060	18,963	19,911	20,907
299	Water & Sewer Plants		7,567		7,945	8,343	8,760	9,198	9,658
300	CIRMA (Workers Comp.)		41,819		43,910	46,105	48,411	50,831	53,373
301	Employee Medical Insurance		92,123		96,729	101,566	106,644	111,976	117,575
302	Employee Insurance Waiver		3,950		3,950	3,950	3,950	3,950	3,950
303									
304	POLICE DEPARTMENT		185,931		189,534	193,208	196,956	200,780	204,679
305	Resident Trooper Program		176,277		179,803	183,399	187,067	190,808	194,624
306	Overtime (See revenue account 5200-13)		5,000		5,000	5,000	5,000	5,000	5,000
307	Dare Program		300		300	300	300	300	300
308	Supplies & misc.		500		500	500	500	500	500
309	School Crossing Guards		3,854		3,931	4,010	4,090	4,172	4,255
310									
311	FIRE DEPARTMENT		107,329		107,329	107,329	107,329	107,329	107,329
312	Vehicle Maintenance		20,904		20,904	20,904	20,904	20,904	20,904
313	Fixed Expenses		36,700		36,700	36,700	36,700	36,700	36,700
314	Truck Supplies		7,400		7,400	7,400	7,400	7,400	7,400
315	Station Maintenance		9,325		9,325	9,325	9,325	9,325	9,325
316	Training		10,000		10,000	10,000	10,000	10,000	10,000
317	Business Expenses		13,000		13,000	13,000	13,000	13,000	13,000
318	Equipment Maintenance		10,000		10,000	10,000	10,000	10,000	10,000
319	Capital Expenses		-		-	-	-	-	-
320									
321	EMERGENCY MANAGEMENT/LEPC		4,030		4,030	4,030	4,030	4,030	4,030
322	Salary Director		2,200		2,200	2,200	2,200	2,200	2,200
323	Capital Expenses		-		-	-	-	-	-
324	Training Expense		500		500	500	500	500	500
325	Equipment Maintenance		830		830	830	830	830	830
326	Local Emergency Plan Chairperson (LEPC)		500		500	500	500	500	500
327									
328	FIRE MARSHAL/BURNING OFFICIAL		11,376		11,550	11,728	11,909	12,094	12,282
329	Salary		8,701		8,875	9,053	9,234	9,419	9,607
330	Office expenses, education, misc.		2,050		2,050	2,050	2,050	2,050	2,050
331	Burning Official		625		625	625	625	625	625
332									



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

	B	J	N	P	R	T	V
	TOWN OF SPRAGUE	Budget	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
		2018-19	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
333	BUILDING OFFICIAL	20,996	21,383	21,777	22,179	22,589	23,007
334	Salary	19,326	19,713	20,107	20,509	20,919	21,337
335	Mileage	800	800	800	800	800	800
336	Membership fees	120	120	120	120	120	120
337	Education, Training, Misc.	250	250	250	250	250	250
338	Office Supplies, Code volumes	500	500	500	500	500	500
339							
340	BLIGHT ENFORCEMENT OFFICER	3,829	3,900	3,972	4,045	4,120	4,196
341	Salary	3,529	3,600	3,672	3,745	3,820	3,896
342	Mileage	150	150	150	150	150	150
343	Postage	150	150	150	150	150	150
344							
345	SANITATION & WASTE REMOVAL	57,300	57,300	57,300	57,300	57,300	57,300
346	Materials & Misc.	5,000	5,000	5,000	5,000	5,000	5,000
347	Recycling	52,300	52,300	52,300	52,300	52,300	52,300
348							
349	WASTE MANAGEMENT	50,642	50,642	50,642	50,642	50,642	50,642
350							
351	COMMISSION ON AGING	91,121	92,651	94,212	95,804	97,428	99,085
352	Salary - Coordinator	19,000	19,380	19,768	20,163	20,566	20,978
353	Municipal Agent	500	500	500	500	500	500
354	Office, supplies, misc.	1,740	1,740	1,740	1,740	1,740	1,740
355	Elevator contract	2,366	2,366	2,366	2,366	2,366	2,366
356	Programs	3,000	3,000	3,000	3,000	3,000	3,000
357	Van Driver/Bus Driver -1	24,923	25,421	25,930	26,448	26,977	27,517
358	Van Driver/Bus Driver-2	16,488	16,818	17,154	17,497	17,847	18,204
359	Senior Center Aide	16,104	16,426	16,755	17,090	17,431	17,780
360	Vehicle Expenses	7,000	7,000	7,000	7,000	7,000	7,000
361							
362	CAPITAL PROJECTS	11,000	11,000	11,000	11,000	11,000	11,000
363	Repairs to Central Plant	6,000	6,000	6,000	6,000	6,000	6,000
364	Engineering Fees	5,000	5,000	5,000	5,000	5,000	5,000
365							
366	PARKS & PLAYGROUND (BoS)	2,000	2,000	2,000	2,000	2,000	2,000
367							
368	RECREATION COMMISSION	15,770	16,056	16,348	16,646	16,949	17,259
369	Recreation Salaries	14,308	14,594	14,886	15,184	15,487	15,797
370	Recreation Supplies	1,462	1,462	1,462	1,462	1,462	1,462
371							
372	RECREATION FACILITIES	2,200	2,200	2,200	2,200	2,200	2,200
373	Electricity	2,200	2,200	2,200	2,200	2,200	2,200
374							
375	RECREATION EVENTS	7,833	7,833	7,833	7,833	7,833	7,833
376	Three Villages Fall Festival	5,912	5,912	5,912	5,912	5,912	5,912
377	Earth Day	400	400	400	400	400	400
378	Youth Year Long Activity	500	500	500	500	500	500
379	Shetucket River Festival	521	521	521	521	521	521
380	Other/Indoor Soccer	500	500	500	500	500	500
381							
382	OTHER RECREATION PROGRAMS (BoS)	1,250	1,250	1,250	1,250	1,250	1,250
383	Sprague/Franklin/Canterbury Little League	1,250	1,250	1,250	1,250	1,250	1,250
384							
385	GRIST MILL	17,122	17,122	17,122	17,122	17,122	17,122
386	Supplies, Maintenance	850	850	850	850	850	850
387	Elevator Maintenance	2,158	2,158	2,158	2,158	2,158	2,158
388	Heat & Lights	8,365	8,365	8,365	8,365	8,365	8,365
389	Grist Mill Cleaner	5,749	5,749	5,749	5,749	5,749	5,749
390							
391	HISTORICAL MUSEUM	7,226	7,226	7,226	7,226	7,226	7,226
392	Museum Clerk	7,026	7,026	7,026	7,026	7,026	7,026
393	Sprague Historical Society	200	200	200	200	200	200
394							
395	LIBRARY	74,908	76,190	77,498	78,832	80,193	81,580
396	Librarian Assistant - 1	12,776	13,032	13,292	13,558	13,829	14,106
397	Librarian Director	19,780	20,176	20,579	20,991	21,411	21,839
398	Librarian Assistant - 4	6,000	6,120	6,242	6,367	6,495	6,624
399	Programs	2,000	2,000	2,000	2,000	2,000	2,000
400	Staff Development	500	500	500	500	500	500
401	State Library/Conn Membership	550	550	550	550	550	550
402	Books & DVDs	5,500	5,500	5,500	5,500	5,500	5,500
403	Supplies, misc.	2,250	2,250	2,250	2,250	2,250	2,250
404	Librarian Assistant - 2	12,776	13,032	13,292	13,558	13,829	14,106
405	Librarian Assistant - 3	12,776	13,032	13,292	13,558	13,829	14,106
406							



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

B	C	J	K	N	P	R	T	V
TOWN OF SPRAGUE		Budget		2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries	2% increase in salaries
		2018-19		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
407	MISCELLANEOUS	22,233		22,294	22,356	22,419	22,483	22,549
408	Newsletter - Salaries	3,033		3,094	3,156	3,219	3,283	3,349
409	Bank Fees	-		-	-	-	-	-
410	Newsletter- Misc.	4,500		4,500	4,500	4,500	4,500	4,500
411	War Memorial/Lords Bridge Gazebo	800		800	800	800	800	800
412	Cemeteries, Vets Graves	700		700	700	700	700	700
413	Contingent Fund	3,000		3,000	3,000	3,000	3,000	3,000
414	Memorial Day Celebration	1,200		1,200	1,200	1,200	1,200	1,200
415	Legal Ads	9,000		9,000	9,000	9,000	9,000	9,000
416	Unemployment Compensation	-		-	-	-	-	-
417								
418	SPRAGUE WATER & SEWER AUTHORITY	7,500		7,500	7,500	7,500	7,500	7,500
419	Water & Sewer Public Services	7,500		7,500	7,500	7,500	7,500	7,500
420								
421	COMPUTER SERVICE/OFFICE MACHINES	50,769		51,161	51,557	51,957	52,362	52,770
422	Town Clerk	9,850		9,949	10,048	10,148	10,250	10,352
423	Tax Collector	7,326		7,399	7,473	7,548	7,623	7,700
424	Assessor/Building Inspector	11,815		11,933	12,052	12,173	12,295	12,418
425	Selectmen/Treasurer	1,000		1,000	1,000	1,000	1,000	1,000
426	Equipment Maintenance	7,000		7,070	7,141	7,212	7,284	7,357
427	Supplies - Server Support - Virus Renewal	5,000		5,000	5,000	5,000	5,000	5,000
428	Paychex Services	3,800		3,800	3,800	3,800	3,800	3,800
429	Library Support	3,230		3,262	3,295	3,328	3,361	3,395
430	Mail System	708		708	708	708	708	708
431	Fixed Asset Inventory	1,040		1,040	1,040	1,040	1,040	1,040
432								
433	SHARED SERVICES W/SCHOOL	-		-	-	-	-	-
434								
435	OPERATING BUDGET	1,964,779		1,994,853	2,025,815	2,057,176	2,089,969	2,123,726
436								
437	DEBT - INTEREST PAYMENT	201,419		178,325	159,625	143,225	116,175	101,975
438	2005 Bonds; Land Acquisition and Roads	29,000		24,750	24,750	24,750	12,000	12,000
439	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	28,744		23,900	19,200	14,800	10,500	6,300
440	2013 Bonds-Various Purposes	143,675		129,675	115,675	103,675	93,675	83,675
441								
442								
443	DEBT - PRINCIPAL PAYMENT	660,093		695,979	782,699	682,699	635,000	635,000
444	2005 Bonds; Land Acquisition and Roads	85,000		85,000	85,000	85,000	80,000	80,000
445	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000		125,000	110,000	110,000	105,000	105,000
446	2013 Bonds-Various Purposes	350,000		350,000	350,000	250,000	250,000	250,000
447	Note Payment	100,093		135,979	237,699	237,699	200,000	200,000
448								
449								
450	Operating Transfer CNR Fund	9,000		29,000	22,000	22,000	25,000	22,000
451	Non-Budgetary Expenditures	-		-	-	-	-	-
452	GAAP Accrued Payroll & CWF	-		-	-	-	-	-
453	Total General Town Expenditures	2,835,291		2,898,157	2,990,139	2,905,100	2,866,144	2,882,701
454	Total Board of Education Expenditures	6,328,668		6,328,668	6,328,668	6,328,668	6,328,668	6,328,668
455	TOTAL SPRAGUE BUDGET	9,163,959		9,226,825	9,318,807	9,233,768	9,194,812	9,211,369



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

	B	J	N	P	R	T	V	
	TOWN OF SPRAGUE	Budget 2018-19	2% increase in salaries 2019-2020	2% increase in salaries 2020-2021	2% increase in salaries 2021-2022	2% increase in salaries 2022-2023	2% increase in salaries 2023-2024	
456	REVENUES							
458	TAXES	5,678,272	5,833,272	6,034,772	6,073,522	6,112,272	6,267,272	
459	Current Taxes	5,234,772	5,389,772	5,591,272	5,630,022	5,668,772	5,823,772	
460	Current Year Interest and Lien Fees	20,000	20,000	20,000	20,000	20,000	20,000	
461	Prior Years Tax	145,000	145,000	145,000	145,000	145,000	145,000	
462	Prior Years Interest & Lien Fees	35,000	35,000	35,000	35,000	35,000	35,000	
463	Current Supplemental Motor Vehicle Tax	52,000	52,000	52,000	52,000	52,000	52,000	
464	Firefighter Tax Abatement (contra)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	(8,500)	
465	PILOT Solar Farm	200,000	200,000	200,000	200,000	200,000	200,000	
466	Tax & Applic. Refunds (contra)	-	-	-	-	-	-	
467	Tax Overpayments Ret'd (contra)	-	-	-	-	-	-	
468								
469	STATE GRANTS - SCHOOL	2,640,814	2,640,814	2,640,814	2,640,814	2,640,814	2,640,814	
470	Education Block Grant (ECS)	2,640,814	2,640,814	2,640,814	2,640,814	2,640,814	2,640,814	
471	Pupil Transportation (non-public)	-	-	-	-	-	-	
472	Pupil Transportation (public)	-	-	-	-	-	-	
473	Adult Education	-	-	-	-	-	-	
474	Special Education	-	-	-	-	-	-	
475	Teacher's Retirement	-	-	-	-	-	-	
476								
477	STATE GRANTS - LOCAL	609,841	606,782	606,782	606,782	606,782	606,782	
478	Telecomm. Property Grant Tax	8,700	8,700	8,700	8,700	8,700	8,700	
479	Municipal Revenue Sharing Account (MRSA) Municipal Projects	386,528	386,528	386,528	386,528	386,528	386,528	
480	Municipal Revenue Sharing (formerly Property Tax Relief Grant)	-	-	-	-	-	-	
481	PILOT State Property	6,156	6,156	6,156	6,156	6,156	6,156	
482	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	17,479	
483	Veterans Tax Relief	2,394	-	-	-	-	-	
484	Disability Exemption Reimbursement	665	-	-	-	-	-	
485	Elderly Property Exemption/Freeze	9,900	9,900	9,900	9,900	9,900	9,900	
486	Judicial 10th Circuit	200	200	200	200	200	200	
487	SLA - Emergency Mgmt. Agency	2,800	2,800	2,800	2,800	2,800	2,800	
488	State Police OT Reimb. (ref. 6600-2)	15,000	15,000	15,000	15,000	15,000	15,000	
489	Town Aid Roads (TAR)	151,219	151,219	151,219	151,219	151,219	151,219	
490	Elderly and Disabled Transportation Grant	8,800	8,800	8,800	8,800	8,800	8,800	
491								
492	LOCAL REVENUES	90,200	90,200	90,200	90,200	90,200	90,200	
493	Interest Income	1,000	1,000	1,000	1,000	1,000	1,000	
494	License & Permit Fees	1,000	1,000	1,000	1,000	1,000	1,000	
495	Building Permit Fees	20,000	20,000	20,000	20,000	20,000	20,000	
496	Dog License Fees	2,750	2,750	2,750	2,750	2,750	2,750	
497	Sundry Receipts	200	200	200	200	200	200	
498	Recording Land Records, Maps, etc	10,000	10,000	10,000	10,000	10,000	10,000	
499	Conveyance Tax	17,000	17,000	17,000	17,000	17,000	17,000	
500	Copies-Fax Machine	5,000	5,000	5,000	5,000	5,000	5,000	
501	Permit Fees, P&Z, Inland & Wetlands	4,000	4,000	4,000	4,000	4,000	4,000	
502	Reimbursement of Legal Fees	-	-	-	-	-	-	
503	Versailles Sewer Assessments	-	-	-	-	-	-	
504	Landfill Receipts	25,000	25,000	25,000	25,000	25,000	25,000	
505	Newsletter	3,000	3,000	3,000	3,000	3,000	3,000	
506	Marriage Licenses	150	150	150	150	150	150	
507	Sportsmans Licenses	150	150	150	150	150	150	
508	Farmland Preservation	950	950	950	950	950	950	
509								
510	MISC REVENUES	54,000	54,000	54,000	54,000	54,000	54,000	
511	SCRRA Subsidy	2,000	2,000	2,000	2,000	2,000	2,000	
512	Insurance Claims/Rebates	-	-	-	-	-	-	
513	Sale of Assets	-	-	-	-	-	-	
514	Other Revenues	-	-	-	-	-	-	
515	Waste Management	52,000	52,000	52,000	52,000	52,000	52,000	
516								
517	INTERGOVERNMENTAL TRANSFERS	74,065	70,371	68,508	67,055	65,234	63,409	
518	Water Improvement - Principal S&W Dept.	-	-	-	-	-	-	
519	Water Improvement - Interest S&W Dept.	-	-	-	-	-	-	
520	Prin. Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	45,000	
521	Int. Subsidy from S & W for Resv. Dam Proj.	29,065	25,371	23,508	22,055	20,234	18,409	
522	Other	-	-	-	-	-	-	
523								
524	OTHER MISC REVENUES	-	-	-	-	-	-	
525	Non-Budgetary Income	-	-	-	-	-	-	
526	Appro. from Undesig. Fund Balance	-	-	-	-	-	-	
527								
528	TOTAL REVENUE	9,147,192	9,295,439	9,495,076	9,532,373	9,569,302	9,722,477	
529								
530	Total General Town Expenditures	2,835,291	2,898,157	2,990,139	2,905,100	2,866,144	2,882,701	
531	Total Board of Education Expenditures	6,328,668	6,328,668	6,328,668	6,328,668	6,328,668	6,328,668	
532	TOTAL EXPENDITURES	9,163,959	9,226,825	9,318,807	9,233,768	9,194,812	9,211,369	
533								
534	SURPLUS / (SHORTFALL)	(16,766)	68,614	176,269	298,605	374,490	511,108	
535								
536								
537	FY18 Ending General Fund balance: (\$1,085,000)*	\$ (851,766)	\$ (783,152)	\$ (606,883)	\$ (308,278)	\$ 66,212	\$ 577,320	
538	* This balance is from the audited FY18 financial statements.							
539	FB as % of Total Expenditures	-9.23%	-8.49%	-6.51%	-3.34%	0.72%	6.27%	
540	This fund balance is a result of \$835,000+ in overexpenditures from							
541	the BOE and a loss of ECS revenue of approximately \$354,000 for							
542	FY2018. Additionally, the BOE overexpended \$91,632 in FY17,							
543	which is included as well.							
544								
545								
546	Operating Results and Fund Balance with Municipal Restructuring Funds Included:							
547								
548	Requested Municipal Restructuring Funds	900,000	-	-	-	-	-	
549								
550	Budget Surplus/(Shortfall) After Municipal Restructuring Funds	883,234	68,614	176,269	298,605	374,490	511,108	
551								
552	Ending General Fund Balance After Municipal Restructuring Funds	48,234	116,848	293,117	591,721	966,212	1,477,320	
553	FB as % of total Expenditures	0.5%	1.3%	3.1%	6.4%	10.5%	16.0%	
554								
555	MILL RATE	33.25	34.25	35.55	35.80	36.05	37.05	



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

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1														
2	7/1/2018	TOWN OF SPRAGUE		Budget		Year 1		Year 2		Year 3		Year 4		Year 5
3				2018-2019		2019-2020		2020-2021		2021-2022		2022-2023		2023-2024
84		CAPITAL & NON-RECURRING												
85	Source	CNR REVENUES												
86	Bond10	Bond 10 year	-			135,000		310,000		135,000		135,000		135,000
87	Bond15	Bond 15 year	-			50,000		50,000		50,000		10,000		10,000
88	Bond20	Bond 20 year	-			2,806,629		820,000		640,000		775,000		250,000
89	CNR	Capital & Non-Recurring Fund	-			-		-		-		-		-
90	BFD	CNR - Baltic Fire Department Reserve Fund	-			-		-		-		-		-
91	GF	General Fund	9,000			29,000		22,000		22,000		25,000		22,000
92	LOCIP	Local CIP	-			-		-		-		-		-
93	OSF	Openspace Fund	-			-		-		-		-		-
94	TAR	Town Aid for Roads	-			-		-		-		-		-
95	FAD	Fundraisers and Donations	-			3,000		-		-		-		-
96	GRANT	Grants	-			28,550,801		400,000		400,000		-		-
97	OTH	Other	-			47,267		-		-		-		-
98		TOTAL CNR REVENUES	9,000			31,621,697		1,602,000		1,247,000		945,000		417,000
99														
100		CNR EXPENDITURES												
101		Town Roadway Management												
102	Bond20	Roadway Management - Reconstruction	-			500,000		500,000		500,000		500,000		-
103	GRANT	Roadway Management - Reconstruction	-			-		-		-		-		-
104	Bond10	Roadway Management - Chip Seal	-			100,000		100,000		100,000		100,000		100,000
105	Bond10	Roadway Management - Ribbon Rail	-			10,000		10,000		10,000		10,000		10,000
106	Bond20	Roadway Management - Drainage	-			20,000		20,000		20,000		20,000		20,000
107	Bond20	Roadway Management - Pearl St. Drainage	-			66,629		-		-		-		-
108	Bond20	Roadway Management - Parking Softball Fields	-			160,000		-		-		-		-
109	Bond20	Roadway Management - Parking River Park	-			775,000		-		-		-		-
110		Major Grant Projects												
111	Bond20	CDBG Streetscapes and Other Projects	-			-		-		-		-		-
112	GRANT	CDBG Streetscapes and Other Projects	-			-		-		-		-		-
113	Bond20	CT Main Street/LOT/CIP/Tap Set Aside	-			-		-		-		-		-
114	GRANT	CT Main Street/LOT/CIP/Tap Set Aside	-			420,000		-		-		-		-
115	Bond20	STEAP - * Roads	-			500,000		-		-		-		-
116	GRANT	STEAP - * Roads	-			-		-		-		-		-
117	GRANT	Shetucket River Walkway	-			400,000		400,000		400,000		-		-
118		Town Facilities												
119	CASH	Senior Center Technology	-			-		-		-		3,000		-
120	Bond20	Town Clerk Flooring	-			-		-		40,000		-		-
121	Bond20	Street Lights Conversion to LED	-			300,000		-		-		-		-
122	Bond20	Lighting - Recreational Fields	-			200,000		-		-		-		-
123	FAD	Mill Museum Equipment, Cabinets, & Mannequins	-			3,000		-		-		-		-
124	CASH	Town Facilities Technology	-			3,000		3,000		3,000		3,000		3,000
125	CASH	Library Technology	-			3,000		3,000		3,000		3,000		3,000
126	CASH	Historical Society Technology	-			1,000		1,000		1,000		1,000		1,000
127	CASH	Baltic Fire Department Technology	-			1,000		1,000		1,000		1,000		1,000
128	CASH	Miscellaneous Tools & Equipment	-			2,000		2,000		2,000		2,000		2,000
129		Town Reserve Fund Contributions												
130	CASH	Transfer to Plan of C & D Reserve	-			4,000		4,000		4,000		4,000		4,000
131	CASH	Transfer to Salary 27th Pay Period Reserve	-			3,000		3,000		3,000		3,000		3,000
132	CASH	Transfer to Town Revaluation Reserve	-			5,000		5,000		5,000		5,000		5,000
133		Public Safety												
134	Bond15	Security Equipment - Cameras at Town Sites	-			10,000		10,000		10,000		10,000		10,000
135	GRANT	Dry Hydrant	-			2,000		-		-		-		-
136	Bond20	Generators	-			35,000		45,000		-		-		-
137	GRANT	Generators	-			18,301		-		-		-		-
138		Town Parks & Recreation												
139	OTH	Animal Waste Station - River Park	-			780		-		-		-		-
140	OTH	Ash Urn	-			410		-		-		-		-
141	OTH	Community Gardens - Various Locations	-			6,000		-		-		-		-
142	OTH	Fire Pits - River Park & Ice Skating Pond	-			129		-		-		-		-
143	OTH	Flagpoles - Various Locations	-			6,000		-		-		-		-
144	OTH	Gazebos and Pavillions - Various Locations	-			18,398		-		-		-		-
145	OTH	Kiosks - Various Locations	-			2,000		-		-		-		-
146	OTH	Signage - Various Locations	-			9,750		-		-		-		-
147	OTH	Sprague Footbridge	-			3,800		-		-		-		-
148		Town Equipment												
149	CASH	Payloader Sheet Metal	-			7,000		-		-		-		-
150	GRANT	Bobcat with Brush Hog Attachment	-			90,000		-		-		-		-
151	Bond10	Scissor Lift	-			-		25,000		-		-		-
152	Bond20	Public Works Dump Truck	-			-		175,000		-		175,000		-
153	Bond20	Payloader Replacement	-			-		-		-		-		150,000
154		Water and Sewer Authority												
155	GRANT	Water Tank	-			1,400,000		-		-		-		-
156	GRANT	Filtration System	-			4,675,000		-		-		-		-
157	GRANT	Upgrade Water Lines	-			2,640,000		-		-		-		-
158	GRANT	Spare Water Pumps	-			7,500		-		-		-		-
159	GRANT	Well Investigation	-			22,000		-		-		-		-
160	GRANT	Norwich Regionalization Sewer	-			25,000		-		-		-		-
161	GRANT	Sewer Treatment Plan	-			13,455,000		-		-		-		-
162	GRANT	Replace Force Main	-			1,512,000		-		-		-		-
163	GRANT	Hanover Sewer Lines	-			1,200,000		-		-		-		-
164	GRANT	Baltic Reservoir East Dam	-			2,659,000		-		-		-		-
165	Bond10	Water & Sewer Capital Upgrades	-			25,000		25,000		25,000		25,000		25,000
166	GRANT	SCADA System (Remote Operation)	-			25,000		-		-		-		-
167		Fire Department												
168	Bond15	Baltic Fire Station - Building Improvements	-			40,000		40,000		40,000		-		-
169	Bond20	Self-Contained Breathing Apparatus (SCBA)	-			250,000		-		-		-		-
170	Bond10	Turn Out Gear	-			-		150,000		-		-		-
171		Board of Education												
172	Bond20	Facilities Upgrades	-			-		80,000		80,000		80,000		80,000
173		Total CNR Expenditures				31,621,697		1,602,000		1,247,000		945,000		417,000
174		Less Total CNR Revenues				-		-		-		-		-
175		Due from Tax Base (Acct #7360)	9,000			29,000		22,000		22,000		25,000		22,000