

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPECIAL MEETING NOTICE AND AGENDA

Meeting Date and Time: Monday March 4, 2019 1:00 – 1:30 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Members present: Secretary Melissa McCaw, Deputy Treasurer Linda Savitsky, Sal Luciano, David Walker, Scott Jackson, Matthew Brockman, Mark Waxenberg, Robert White

Guest: Kevin Roy, Shipman & Goodwin

Staff: Julian Freund, OPM; Alison Fisher, OPM

Agenda

- I. Call to Order
Secretary McCaw called the meeting to order at 1:00pm.

- II. Review, Discussion and Possible Action re: Stipulated Arbitration Award: Hartford Board of Education and Hartford Principals and Supervisors' Association

Kevin Roy of Shipman Goodwin provided an overview of the Agreement. The Agreement represents a three year term, effective July 1, 2019 through June 30, 2022, and provides for wage adjustments in FY 2019/20, FY 2020/21, and FY2021/22 as follows:

- FY 2019/20: 0% general wage increase with no range or step advancements
- FY 2020/21: 0% general wage increase with no range or step advancement
- FY 2020/21: 2.95% overall cost (inclusive of range movement)

The Agreement maintains the high deductible health plan and increases the cost share for medical and dental as follows:

- FY 2019/20: 19%
- FY 2020/21: 19%
- FY 2020/21: 20%

The base salaries for the employees covered in this collective bargaining unit total approximately \$15,358,026 in the adopted FY 2018/19 budget. The total cost of the wage increases in FY2021/22 is estimated at \$452,562.

At its February 21 meeting, the Hartford Subcommittee recommended the full MARB take no action on the stipulated agreement. Mr. Luciano made a motion, seconded by Mr. Waxenberg, to take no action on the agreement. All voted in favor.

- III. Adjourn
The meeting was adjourned at 1:20pm

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, March 7, 2019 10:00 AM – 12:30 PM

Meeting Location: State Board of Regents Boardroom, Ground Level, 61 Woodland Street, Hartford, CT

Members in Attendance: Secretary McCaw, Deputy Treasurer Savitsky, Matthew Brokman, Patrick Egan, David Walker, Scott Jackson, Robert White, Tom Hamilton, Mark Waxenberg, Stephen Falcigno (phone)

Staff in Attendance: Julian Freund, OPM; Alison Fisher, OPM

Agenda

- I. Call to Order & Opening Remarks:
Secretary McCaw called the meeting to order at 10:06 AM. She introduced Deputy Treasurer Linda Savitsky. Ms. Savitsky described her background in working with distressed municipalities and said she is looking forward to serving on the MARB.

- II. Public Comment* Period
Kevin Campo, of West Haven, indicated his support of a transition to the State Partnership health plan and encourages the City to make the change. He referenced a study by Segal Consulting that projects a savings for the City by switching to the Partnership.

- III. Approval of Minutes: February 7, 2018
A motion to adopt the minutes was made by Mr. White with a second by Mr. Brokman. The motion passed unanimously with Ms. Savitsky abstaining.

- IV. City of West Haven Issues and Items
 - a. Review and Discussion: FY 2018 Audit Report

Joe Centofanti of PKF O'Connor Davies reviewed a summary of the City's 2018 Audit for the board (attached). Mr. White asked if the increase in the City's fund balance could be attributed to the Municipal Restructuring Funds. Mr. Centofanti indicated that is the case, and that the deficit bonds issued by the City also contributed to the positive fund balance. Secretary McCaw asked about what is driving the negative net position in Internal Service funds. Mr. Centofanti attributed the negative balances to health claims payable and to workers compensation. Mr. Hamilton asked if workers compensation is self-insured, and Mr. Centofanti replied that it is. Mr. Hamilton asked what makes up the claims payable in the medical internal service fund, and Mr. Centofanti explained it is the IBNR. Ms. McCaw asked how these figures compare to last year. Mr. Centofanti explained that the prior year's audit did not break out the internal service funds the same way in the prior year, making comparison difficult. Mr. Walker asked if the audit included a footnote about the state aid. Mr. Centofanti said that the state aid is shown as a revenue item.

Mr. Walker raised issues the City has with negative cash balances and with segregation of duties, including in payroll. He suggested the payroll issues need to be addressed immediately. Secretary McCaw asked about the Management Letter that is typically issued along with the audit report. Mr. Centofanti responded that the focus was on completing the financials within the timeframe

Members discussed the City's funding for health benefits and whether a claims margin is factored into budgeting for medical benefit costs. The City began the practice of including a claim margin in the current year. Mr. Walker noted the \$208 million liability for retiree health benefits. Members discussed funding for OPEB which the City has been funding on a pay-as-you-go basis. Mr. White inquired as to when the cost of continuing on a pay-as-you-go basis would be unmanageable. Secretary McCaw suggested following up with the actuary on that question to determine when there would be a significant jump in health insurance costs. Mr. White asked about the contractual provisions for retiree health. City Counsel, Lee Tiernan responded that retirees are in the same position as active employees. Mr. Egan suggested compiling the relevant language from each contract to determine retirees' eligibility for benefits based on retirement date. Members discussed eligibility provisions for pre-Medicare retirees and benefits for retirees upon reaching Medicare eligibility.

Mr. Hamilton asked about how pension assets are managed, why the Police and Fire pension assets are not pooled for investment purposes, and why the Fire pension fund costs are increasing at a higher rate than the Police. The City will include these in follow up items for the actuary. Members discussed the ADEC and noted that it is fully funded in the current year and will need to be fully funded going forward. Mr. White raised concerns about the independent districts' obligations and the possibility of the City having to assume Fire service in the event of a budgetary crisis for one or both districts. Secretary McCaw responded that OPM counsel will work with the City on figuring this out.

Secretary McCaw asked Mr. Centofanti about any areas of concern he has with the City's process for completing the audit and ways to improve timeliness. Mr. Centofanti replied that much of the delay was related to OPEB reports, but that the City's financial records were in good shape. He also indicated the Finance Department has too few people. Mr. Egan asked how he arrived at that assessment. Mr. Centofanti replied it is based on his observations of other municipalities. Mr. Egan asked about steps that have been taken to mitigate the issue. Mayor Rossi replied that they are still looking at processes before hiring additional staff. Mr. Cieplinski said that many processes are manually intensive. Secretary McCaw asked that a plan be put together that identifies the processes that are manually intensive, the Munis modules that are underutilized and a timeline for implementing remedies. Mr. Walker also asked for benchmarking of similarly sized cities.

b. Review and Discussion: Monthly Financial Report: January FY2019

Mr. Cieplinski provided an overview of the City's budget status as of the end of January. Overall, the City is projecting an end of year surplus of approximately \$3 million. Mr. White pointed out that, absent the Municipal Restructuring Funds, the City would be running a significant deficit. He asked what the City is doing to shrink that. Mr. Cieplinski replied that the departmental budget requests for FY 2020 are being reviewed by the Mayor currently

and the City is aiming to hold expenditures steady. Mr. White asked if the City had resolved its invoicing issue. Mr. Cieplinski indicated the City is still working on the requisition process.

c. Update re: MOA Compliance

Mr. Freund reviewed a chart outlining the City's current compliance with the requirements for restructuring funds. Mr. White asked if a presentation of the Fire Study will be provided at the April meeting. Mr. Cieplinski said that the consultant and the districts are trying to keep the study on schedule. A presentation is still on schedule for April. Mr. Egan suggested options for the consultant in retrieving some of the data requested from the districts. Mr. White referenced the City's plan for achieving budgetary savings through efficiencies and pointed out that the section dealing with medical benefits makes no mention of plan changes. Ms. McCaw indicated that all options for medical benefits savings will be taken up at the committee level. Mr. Hamilton suggested that, if the Partnership plan is pursued, that language be added to the bargaining unit contracts that allows for a return to renegotiations on medical benefits should Partnership plan costs increase substantially in the future. The union contracts in the City of Norwalk include sample language to consider.

d. Review and Discussion re: Non-Labor Contracts (none)

e. Review, Discussion and Possible Action re: Labor Contract (none)

V. Town of Sprague issues and Items

a. Update: Subcommittee Meeting 3/1/19

A summary of the subcommittee meeting held on 3/1 was distributed and discussed. Mr. Walker expressed concern over the issue of who should bear the cost of addressing a cash flow problem created by a one-time event, whether it is through a special assessment on Sprague taxpayers or possibly a loan from the state. He questioned what could be done to prevent a recurrence. Ms. McCaw said that she shares concerns about the precedent that would be set by the MARB granting funds in this situation. She mentioned that the Governor has proposed legislation that would require earlier and more frequent reporting by boards of education to municipal boards of finance and for early detection of fiscal red flags in local government. She indicated that the MARB may be able to assist with the cash flow issue, but would need to be careful about the precedent set.

First Selectwoman Osten provided background on the origins of the problem and steps the Town has taken to cover the deficit. She described problems the Town had in obtaining accurate financial information from the Board of Education under the prior business manager. Mr. Hamilton asked if the Town has conducted a forensic audit and whether insurance could cover some of the questioned costs. Ms. Osten responded that getting assistance from insurers and other authorities has been difficult. She said that the only forensic investigating thus far has been by her office and bookkeeper. Mr. Walker suggested the MARB be on record supporting legislative changes that would help municipalities and strengthen the role of the MARB. Mr. White suggested the MARB consider temporary assistance to help support some of these recovery efforts, such as electronic discovery, etc.

Mr. Egan asked whether assistance from the State police could be requested. Ms. McCaw indicated she could raise the issue with the commissioner. Members discussed internal control improvements, approval procedures and reporting requirements to consider. Ms. McCaw asked that the BOE participate in the next meeting and that reporting by the BOE be included in the monthly financial reporting.

VI. City of Hartford Issues and Items

a. Update: Subcommittee Meeting 2/21/19

An update of the 2/21 subcommittee meeting was provided. The City's OPEB advisor gave a presentation on the OPEB Fund. Segal Consulting provided an analysis of health insurance options for the Board of Education. The subcommittee reviewed two stipulated arbitration agreements for the Federation of Teachers and the Principals and Supervisors Association. The subcommittee also reviewed the Municipal Lawyers Association agreement and recommended the MARB approve the agreement. The subcommittee also reviewed the Mayor's recommendations regarding potential uses of MARB fees.

b. Update: Special Meeting 3/4/19

At the special meeting, the MARB voted to take no action on the Principals and Supervisors Association arbitration award.

c. Review and Discussion: Monthly Financial Report: January FY2019

Ms. Lazauskas updated the board on the status of the City budget as of the end of January. The current budget status is consistent with last month's update and with 5 year plan estimates. Some of the largest variances are projected in the Police and Fire Departments. The Mayor explained that these are related to attrition savings and to some delayed hiring to fill vacancies. He indicated that the variance likely won't be repeated next year as positions are now being filled. The City runs its own academy which serves as a sort of regional academy because spots are often offered to neighboring towns. Mr. Egan asked if the attrition was due to collective bargaining. The Mayor responded that the Police vacancies were largely due to staff reaching retirement age, while Fire vacancies appeared to be in anticipation of collective bargaining.

d. Review and Discussion re: Non-Labor Contracts

i. DATTCO

Health and Human Services Director Liany Arroyo summarized the contract which is a one-year renewal for transportation services for seniors. Services are for residents aged 60 and over providing transportation to senior centers, hospital visits, dialysis appointments, and grocery store visits. The annual cost is \$730,000, funded primarily by the City's General Fund (\$500,000) supplemented by grants from the Greater Hartford Transit District and the Area Agency on Aging. The service is age-based and does not have income limits. The City anticipates going out to bid for the service next year.

e. Review, Discussion and Possible Action re: Labor Contract

i. Municipal Lawyers Association

Mayor Bronin summarized the tentative agreement which covers the period July 2015 to June 2021. The TA provides for 0% wage increases in the first four years followed by 2% increases in FY 2020 and FY 2021. The TA shifts employees to a high deductible health plan and increases employee contributions for health insurance and pension. Mr. Walker asked about how savings are projected if wages increase in the last two years. Mayor Bronin explained that a wage reserve was budgeted for potential increases, and that increased pension contributions further offset salary increases. Mr. Walker made a motion, seconded by Mr. White, to approve the contract. All voted in favor.

ii. Hartford Municipal Employees Association

Mayor Bronin summarized the arbitration award. This arbitration award is consistent with other City contracts. The award provides for four years of wage freezes, no step increase in the final year of the contract, and the implementation of a high deductible health plan. The contract covers approximately 172 employees. Secretary McCaw noted that 90% of the City's positions were awarded by the arbitration panel. Mr. Walker made a motion to take no action, seconded by Mr. White. All voted in favor.

VII. Other Business

VIII. Adjourn

Ms. Savitsky made a motion, seconded by Mr. Hamilton, to adjourn at 12:48 PM. All voted in favor.



Proudly part of the PKF global family

Presentation of the Annual Financial Report for the year ended June 30, 2018

**City of West Haven,
Connecticut**

March 7, 2019

A large, thick, grey circular graphic that frames the text "KNOW GREATER VALUE".

**KNOW
GREATER
VALUE**

Notable items in the 2018 AFR

- General Fund fund balance increased by \$20,319,823
- General Fund unassigned fund balance as a percentage of expenditures was 0.56%
- Allingtown Fire Department Fund fund balance increased by \$539,409
- Sewer Fund fund balance increased by \$1,833,451
- Pension plans funded percentage were as follows:
 1. City Police Pension Plan 85.00%
 2. Allingtown Fire Department Pension Plan 23.99%
- Budgetary comparisons reported as RSI-1-6



Notable items in the 2018 AFR

- GASB Statement 84, *Fiduciary Activities*, was early implemented
- Internal Service Fund financial statements are included as supplemental schedules (Schedules 5-7, pgs. 106-108)
- New Table 4 – General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance (pg. 112)
- State Teachers OPEB
 1. New footnote disclosures (pgs. 72-76)
 2. New RSI Schedules 14A-14B (pgs. 98-99)



AFR (Annual Financial Report)

- Opinion on Financial Statements (pgs. 2-4)
- Section headings – Level of responsibility:
 - Opinions – Unmodified opinion on financial statements
 - Other Matters
 - Required Supplementary Information (RSI) (limited)
 - Supplementary information (in relation to)
 - Introductory section (no responsibility)
 - Trend information (no responsibility)

Exhibits C & D – General Fund

- Unassigned fund balance of \$989,627 (pg. 17)
- Unassigned fund balance as a percentage of expenditures was 0.56%
- Nonspendable fund balance of \$1,191,522 (prepaids)
- Rating agency guidelines 10%-15+% of total budgetary operating budget (strong)

General Fund Operations

- Exhibit D (pg. 19)
- Net increase in fund balance of \$20,319,823
- RSI-1-3 (Budgetary Basis) (pgs. 78-82)
- Net increase was due to:
 1. Issued deficit funding bonds of \$16,135,000
 2. Revenue in excess of budget by \$251,610
 3. Spending savings of \$3,064,429



Allingtown Fire Department Fund Operations

- Exhibit D (pg. 19)
- Net increase in fund balance of \$539,409
- RSI-4-6 (Budgetary Basis) (pgs. 83-85)
- Net increase was due to:
 1. Spending savings of \$939,264 primarily from:
 - Personnel expenditures
 2. Offset by revenues less than budgeted of \$419,855 primarily from:
 - Intergovernmental revenues

Sewer Fund Operations

- Exhibit D (pg. 19)
- Net increase in fund balance of \$1,833,451
- Net increase was due to:
 1. Revenues in excess of estimates by approximately \$860,000
 2. Expenditures less than anticipated of \$1,240,554 due to:
 - Debt service contingency of \$450,000
 - Less expenditures for collection system improvements by approximately \$431,000

Internal Service Funds

- Exhibits F - H (pgs. 22-24)
- Total operating income was \$481,946 (pg. 23)
- Total net position deficit was \$9,897,493
- Claims payable was \$4,129,316
(2017 was \$4,740,625)

Internal Service Funds

Schedules 5-7 (pgs. 105-107)

	Medical	General Liability	Workers' Compensation	Total
Operating income	\$ 184,279	\$ (256,451)	\$ 554,118	\$ 481,946
Net position	\$ (1,974,775)	\$ (625,599)	\$ (7,297,119)	\$ (9,897,493)
Claims payable	\$ 2,074,775	\$ 91,000	\$ 1,963,541	\$ 4,129,316

Pension Funds

Exhibits I and J (pgs. 25-26)

- RSI Schedules (pgs. 86-93)

RSI 8A-B (pgs. 88-89)

- Funding percentages:

City Police: 85.00%, up from 84.13%

Allingtown: 23.99%, up from 22.27%

- Annual rates of return:

City Police: 8.60% (2017 was 10.64%)

Allingtown: 7.77% (2017 was 7.53%)



Pension Funds

Changes in net position:

Current Year

- City \$4,764,406[Change in FV of \$8,486,174]
- Allingtown 764,086[Change in FV of \$247,176]

Prior Year

- City \$6,807,934[Change in FV of \$10,072,066]
- Allingtown 763,081[Change in FV of \$292,695]

Expenses

- City increased approximately \$178,000
- Allingtown increased approximately \$239,000



OPEB

City and Allingtown OPEB Plans

- No trust funds established at June 30, 2018
- RSI Schedules (pages 96-97)
- OPEB liabilities: 2018 2017
 - City \$183,170,127 \$164,262,272
 - Allingtown \$ 25,312,009 \$ 25,525,553
- Increase in City OPEB liability caused by the difference between expected and actual experience of \$21,704,481 (differences between expected and actual experience)



OPEB

- New disclosures for State Teachers' OPEB plan
- State – (RSI-14A/14B, pgs. 98-99)
 - Similar to State teachers' pension
 - Disclosure only
 - CT State Teachers OPEB liability recorded by the State applicable to City teachers: \$36,618,483

Federal Single Audit

- Unmodified opinion on compliance (pgs.3-5)
- Schedule of Federal monies spent (pgs. 6-7)
- 2 programs tested (pg. 10):
 - Special Education Cluster (IDEA)
 - Child Nutrition Cluster
- Findings or questioned costs (pgs. 11-12)

State Single Audit

- Unmodified opinion on compliance (pgs. 12-14)
- Schedule of State monies spent (pgs. 15-16)
- 6 programs tested (pg. 20):
 - School Readiness in Priority School Districts
 - Brownfield Remediation
 - Payment in Lieu of Taxes (PILOT) on Private Colleges and General/Chronic Disease Hospitals
 - Local Capital Improvement Program
 - Municipal Grants-in-Aid
 - Town Aid Road Grants Transportation Fund
- Findings or questioned costs (pgs. 20-21)



Questions

Joseph Centofanti

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jcentofanti@pkfod.com

**OFFICE OF POLICY AND MANAGEMENT
MEMORANDUM**

To: Members of the MARB
From: Julian Freund, OPM
Date: April 1, 2019
Subject: Summary of 3/28/19 Sprague Subcommittee Meeting

The Sprague Subcommittee met on March 28 to discuss the Board of Education Recommended Budget for FY 2020 and to review information provided by the Town in response to requests made at the March 1st subcommittee meeting.

Board of Education FY 2020 Budget

Superintendent Erwin provided an overview of the recommended budget for FY 2020. The budget request represents an increase of \$867,440, or 13.7%, over the current year adopted BOE budget. The major drivers of the requested budget increase include:

- Approximately \$358,797 increase in salary and benefit costs across all employee groups.
 - Embedded in the above increase is the restoration of a 3rd grade teacher and enhancements to three non-teaching positions.
- An increase of \$303,676 in tuition costs (net of anticipated grants). Of this amount, \$257,053 represents additional Special Education tuition net costs.
- An increase in transportation costs of \$59,711.
- An increase in funding for speech/audiology services of \$53,097.

Projections for the current fiscal year showing a budget overrun of approximately \$112,000 were also reviewed. The projected budget overage appears to be driven by Special Education instruction costs, speech/audiology services, physical/occupational therapy services, transportation costs, and tuition (particularly Special Education tuition). These shortfalls have not been reflected in the most recent monthly year-to-date budget report.

Members and attendees discussed the challenges of balancing the needs of the BOE within the capacity of the Town to fund education. The BOE budget represents the majority of the Town of Sprague budget, and the five year plan will need to reflect the five-year plan for funding education. Further analysis will be needed in order to determine to what extent the prior year budget overrun was the result of mismanagement and the extent of any structural deficit in the BOE budget.

Review of Materials Submitted

The subcommittee reviewed materials submitted in response to information requests from the prior meeting. Among the items provided was a list of BOE invoices from the prior year that remain unpaid. A total of approximately \$500,000 in unpaid invoices remain from FY 2018. Related to this item is the

Town's cash flow projection for the current year, which illustrates a cash flow challenge surfacing by the end of April. OPM has approved the early remittance of the next installment of ECS funding in order to alleviate the immediate cash flow issue. Additional items provided to the subcommittee included Budget to Actuals data for FY 2017 and FY 2018 for both the Town and BOE.

Next Steps

- April
 - Review of comprehensive budget – Town and BOE
 - Review BOE plan for mitigating current year deficit
 - Further review of recovery (5-year) plan
- May
 - Potential action on budget and updated recovery (5-year) plan

SPRAGUE BOARD OF EDUCATION

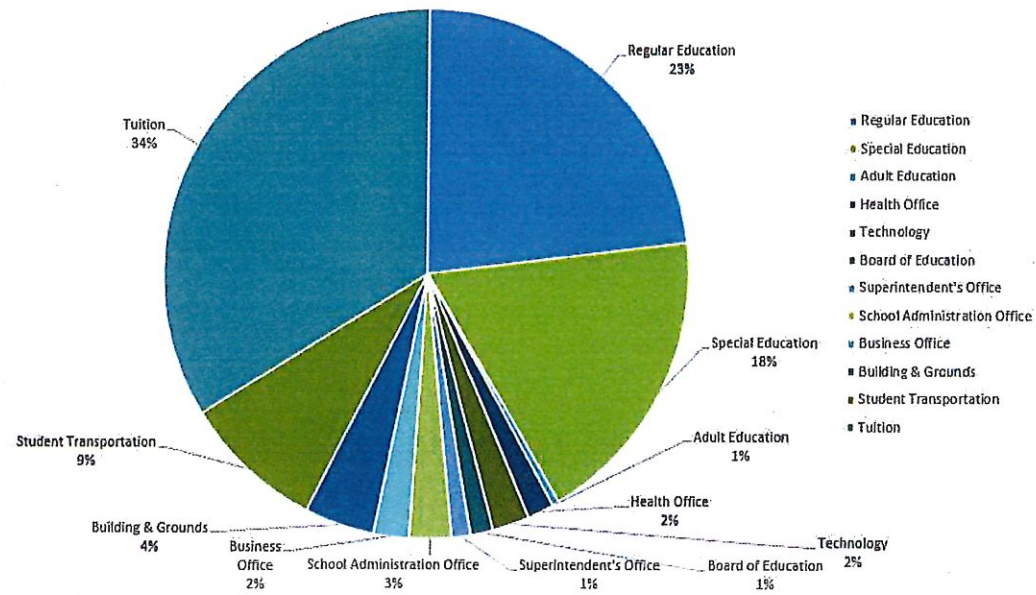
2019-2020 Budget Presentation
March 2019

2019-2020 BUDGET PROPOSAL

		2017-2018 Approved Budget	2017-2018 Actual Expenditures	2018-2019 Approved Budget	2019-2020 Budget	2019-2020 Estimated Grants	2019-2020 Budget Request	Percent Increase / Decrease FY20 v FY19
Regular Education	1000	1,608,587	1,618,106	1,558,731	1,715,340	103,818	1,611,522	3.39%
Special Education	1200	685,105	1,038,709	666,420	1,094,861	151,968	942,893	41.49%
Adult Education	1300	15,328	14,667	16,733	32,368	15,000	17,368	3.79%
Extra Curricular	1500	18,516	20,739	10,152	10,152	-	10,152	0.00%
Summer School	1600	485	12,623	5,900	9,959	-	9,959	68.80%
Tutoring	1700	12,854	14,421	16,650	27,150	-	27,150	63.06%
Sports Teams	1800	18,956	16,824	-	16,301	-	16,301	-
Social Work	2110	60,054	73,639	64,308	80,814	-	80,814	25.67%
Health Office	2130	134,481	112,441	135,562	125,605	-	125,605	-7.34%
Psychology	2140	42,175	49,706	56,585	82,198	-	82,198	45.26%
Speech & Audiology	2150	24	29,116	11,067	64,164	-	64,164	479.78%
PT/OT	2160	10,199	53,758	2,245	53,550	51,000	2,550	13.59%
Improvement of Instruction	2210	22,372	3,751	7,200	9,000	-	9,000	25.00%
Library/Media Services	2220	21,648	-	-	-	-	-	-
Technology	2230	160,073	142,631	131,457	174,677	-	174,677	32.88%
Board of Education	2310	116,970	176,583	102,862	104,903	-	104,903	1.98%
Superintendent's Office	2320	116,634	83,374	86,858	88,885	-	88,885	2.33%
School Administration Office	2400	247,243	242,371	171,788	199,715	-	199,715	16.26%
Business Office	2510	191,967	173,217	185,391	165,221	-	165,221	-10.88%
Building & Grounds	2600	359,279	322,548	324,158	325,044	-	325,044	0.27%
Student Transportation	2700	405,850	539,320	606,788	666,500	-	666,500	9.84%
High School Tuition	6000	1,853,717	2,099,005	2,127,627	2,267,975	110,000	2,157,975	1.43%
Elementary Tuition	6100	70,221	170,629	245,801	313,513	-	313,513	27.55%
Grants per First Selectman				(205,615)				
TOTAL BUDGET		\$ 6,172,737	\$ 7,008,180	\$ 6,328,668	\$ 7,627,894	\$ 431,786	\$ 7,196,108	13.71%

Sprague Board of Education FY 2019-2020 Budget Proposal

2019-2020 BUDGET PROPOSAL

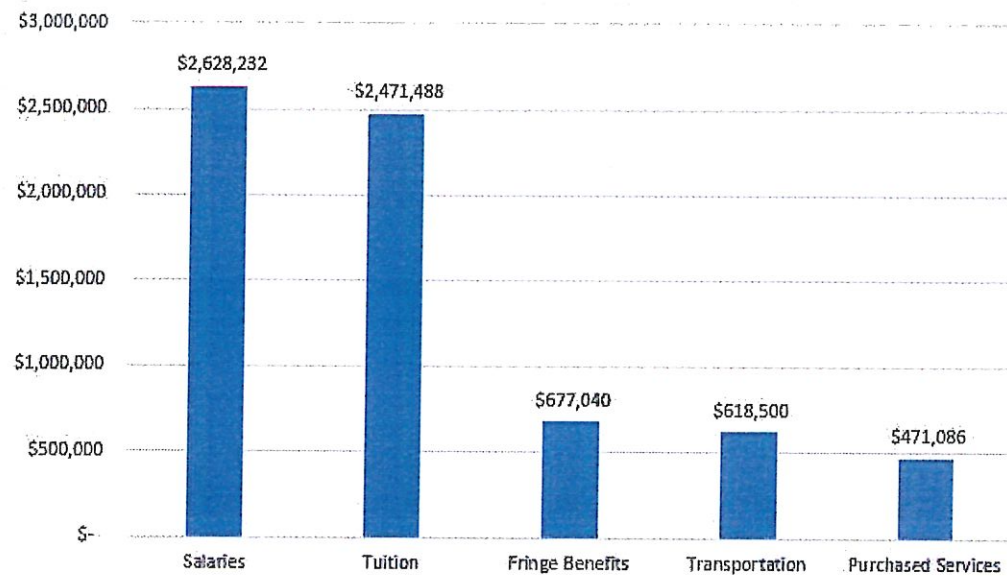


Sprague Board of Education FY 2019-2020 Budget Proposal

OPERATING BUDGET HIGHLIGHTS

Category	Budget FY19	Budget FY20	\$ Change	% of inc	% of total budget
Total Salary Changes	\$ 2,333,647.31	\$ 2,628,231.54	\$ 294,584.23	4.65%	36.52%
<i>Administrative Salaries</i>		\$ 339,144.80		0.60%	4.71%
<i>Certified Salaries</i>		\$ 1,555,661.50		2.76%	21.62%
<i>Non-Certified Salaries</i>		\$ 733,425.24		1.30%	10.19%
Benefits	\$ 612,826.85	\$ 677,039.87	\$ 64,213.02	1.01%	9.41%
Contracted Services	\$ 229,645.01	\$ 323,119.32	\$ 93,474.31	1.48%	4.49%
Purchased Property Services	\$ 80,912.28	\$ 82,673.65	\$ 1,761.37	0.03%	1.15%
Student Transportation	\$ 558,788.25	\$ 618,500.00	\$ 59,711.75	0.94%	8.59%
Tuition	\$ 2,373,427.40	\$ 2,471,488.01	\$ 98,060.61	1.55%	34.34%
Purchased Other Services	\$ 60,581.21	\$ 65,293.14	\$ 4,711.93	0.07%	0.91%
Supplies	\$ 220,868.00	\$ 234,080.56	\$ 13,212.56	0.21%	3.25%
<i>General</i>		\$ 54,320.00			
<i>Instructional</i>		\$ 31,900.00			
<i>Electricity/Oil/Propane</i>		\$ 147,860.56			
Equipment	\$ 46,349.13	\$ 76,993.50	\$ 30,644.37	0.48%	1.07%
All Other Expenditures	\$ 17,238.00	\$ 18,688.00	\$ 1,450.00	0.02%	0.26%
	\$ (205,615.45)	\$ 0	\$ 205,615.45	3.25%	
TOTAL	\$ 6,328,667.99	\$ 7,196,107.58	\$ 867,439.59	13.71%	

2019-2020 TOP 5 BUDGET DRIVERS



MAJOR STAFFING CHANGES

- Increase social worker position from 0.8 FTE to 1.0 FTE (\$15,500)
- Reintroduce third grade teacher with benefits (\$69,478)
- Reintroduce 0.6 FTE front office support (\$20,753)
- Reintroduce one sport per season (\$16,300)

PROPOSED STAFFING

	Total FTE	Grant FTE	Net General Fund FTE
Administration			
Superintendent	0.4		0.4
Special Education Director	1		1
Principal	1		1
Business Manager	0.6		0.6
Teachers			
Classroom Teachers*	18		18
Pre-School Teacher	1	1	0
Special Education	4		4
Social Worker*	1		1
Psychologist	1		1
Nursing			
Public	1	0.25	0.75
Parochial	1		1
Paraprofessionals			
School and Central Office Support*	5.6	2	14
Maintenance	2.9		2.9
Lunch Aide/Recess Monitor	0.25		0.25
Total	54.75	3.25	51.5

*includes major staffing changes (previous slide)

BUDGET HISTORY

Fiscal Year	Budget	Increase %	Per Pupil Expenditure	Rank
2009-2010	\$ 5,808,912.00	-0.02%	\$ 13,521.00	69
2010-2011	\$ 5,841,675.00	0.56%	\$ 14,060.00	64
2011-2012	\$ 5,993,737.00	2.60%	\$ 13,724.00	101
2012-2013	\$ 5,993,737.00	0.00%	\$ 13,330.00	125
2013-2014	\$ 5,978,753.00	-0.25%	\$ 13,652.00	132
2014-2015	\$ 6,027,331.00	0.81%	\$ 13,393.00	156
2015-2016	\$ 6,123,747.00	1.60%	\$ 13,349.00	166
2016-2017	\$ 6,123,747.00	0.00%	\$ 13,812.00	166
2017-2018	\$ 6,172,737.00	0.80%		
2018-2019	\$ 6,328,668.00	2.53%		

REGULAR EDUCATION TUITION

School	2017-2018	2018-2019	% Increase	2019-2020	% Increase	Confirmed
NFA	\$ 12,568.00	\$ 12,757.00	2%	\$ 12,985.34	2%	Yes
Griswold	\$ 11,867.00	\$ 12,075.00	2%	\$ 12,317.00	2%	Yes
Lyman Memorial	\$ 10,804.00	\$ 11,200.00	4%	\$ 11,424.00	2%	Yes
Montville	\$ 10,921.00	\$ 11,183.00	2%	\$ 11,451.29	2%	No
Lebanon Vo-Ag	\$ 6,823.00	\$ 6,823.00	0%	\$ 6,823.00	0%	No
LEARN Magnet	\$ 5,980.00	\$ 5,980.00	0%	\$ 5,980.00	0%	No
New London Magnet	\$ 3,000.00	\$ 3,060.00	2%	\$ 3,121.20	2%	No
Norwich/Windham Tech	-	-	0%	-	0%	Yes

PROJECTED ELEMENTARY TUITION COSTS

Estimated enrollment, 2019-2020	Regular Education	Special Education	Total	Estimated Cost
Magnet and Charter Schools	10	2	12	104,840.80
Outplaced	0	2	2	131,754.00
TBD	0	0	0	76,918.25
Total	10	4	14	\$313,513.05

PROJECTED HIGH SCHOOL TUITION COSTS

Estimated enrollment, 2019-2020	Regular Education	Special Education	Total	Estimated Cost
ACTS Arts Magnet High School	1	0	1	6,076.20
Ellis Technical High School	1	0	1	0
Griswold High School	17	7	24	427,516.96
Lebanon VoAg	0	1	1	18,765.98
Lyman Memorial High School	2	0	2	22,848.00
Montville High School	1	0	1	11,406.66
NFA	90	0	90	1,171,551.60
NFA (PACE)	0	3	3	57,485.16
NFA (Resource)	0	5	5	95,808.60
NFA (Sachem)	1	1	2	56,860.92
NL Science & Technology Magnet	3	0	3	9,393.60
Norwich Tech High School	18	0	18	0
Three Rivers Middle College Magnet (LEARN)	1	0	1	6,099.60
Windham Technical High School	1	0	1	0
Mount Saint John	0	3	3	221,760.00
Sharp Training	0	3	3	42,000.00
Whole Life	0	1	1	15,153.52
TBD	0	1	1	105,248.00
Total	136	25	161	\$2,267,974.80

SAYLES SCHOOL ENROLLMENT

Grade	October 2017	October 2018
PK	29	35
K	38	30
1	38	30
2	30	30
3	34	28
4	33	34
5	42	31
6	30	39
7	30	29
8	30	25
Total	334	311

Town of Sprague
BOF Budget vs. Actual
including Projected YE Totals
July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals				
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
Ordinary Income/Expense												
Income												
5000 - Taxes												
5000-1 - Current Taxes	456,406	1,621,035	72,589	5,160,885	5,234,772	(73,887)	99%	5,234,772	5,234,772	-	100%	
5000-2 - Current Interest & Lien Fees	1,585	1,693	3,864	13,966	20,000	(6,034)	70%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	7,977	6,762	5,919	70,718	145,000	(74,282)	49%	100,000	145,000	(45,000)	69%	
5000-4 - Prior Year Interest/Lien Fees	3,426	1,932	1,412	20,187	35,000	(14,813)	58%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	185	48,551	8,018	64,429	52,000	12,429	124%	75,000	52,000	23,000	144%	
5000-6 - Firefighter Tax Abatement	-	-	-	-	(8,500)	8,500	0%	-	(8,500)	8,500	0%	
5000-7 - PILOT Solar Farm	-	-	-	200,000	200,000	-	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(545)	-	(1,618)	-	(1,618)	100%	(1,618)	-	(1,618)	100%	
Total 5000 - Taxes	469,579	1,679,428	91,802	5,528,566	5,678,272	(149,706)	97%	5,663,154	5,678,272	(15,118)	100%	
5100 - State Grants-School												
5100-1 - ECS - Assis. to Towns for Educ.	-	660,204	-	1,320,408	2,640,814	(1,320,406)	50%	2,640,814	2,640,814	-	100%	
Total 5100 - State Grants-School	-	660,204	-	1,320,408	2,640,814	(1,320,406)	50%	2,640,814	2,640,814	-	100%	
5200 - State Grants-Local												
5200-1 - Telecomm. Property Tax Grant	-	-	-	-	8,700	(8,700)	0%	5,613	8,700	(3,087)	65%	
5200-10 - Judicial 10th Circuit Court	-	-	215	920	200	720	460%	1,000	200	800	500%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	-	2,800	(2,800)	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	1,026	8,124	15,000	(6,876)	54%	15,000	15,000	-	100%	
5200-14 - Town Aid Roads	-	-	-	75,532	151,219	(75,687)	50%	151,219	151,219	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	2,848	-	2,848	8,800	(5,952)	32%	8,800	8,800	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	386,528	-	386,528	386,528	-	100%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	6,156	-	100%	6,156	6,156	-	100%	
5200-5 - Mashantucket Pequot Grant	5,826	-	-	5,826	17,479	(11,653)	33%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	2,518	-	-	2,518	2,394	124	105%	2,518	2,394	124	105%	
5200-7 - Disability Exemption Reimb.	491	-	-	491	665	(174)	74%	491	665	(174)	74%	
5200-8 - Elderly Homeowners Tax Credit	-	-	-	-	9,900	(9,900)	0%	-	9,900	(9,900)	0%	
Total 5200 - State Grants-Local	8,835	389,376	1,241	488,943	609,841	(120,898)	80%	597,604	609,841	(12,237)	98%	
5300 - Local Revenues												
5300-1 - Interest Income	24	1,209	1,127	3,075	1,000	2,075	308%	4,000	1,000	3,000	400%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	252	72	22	2,386	4,000	(1,614)	60%	4,000	4,000	-	100%	
5300-13 - Landfill Receipts	2,848	1,727	1,556	14,864	25,000	(10,136)	59%	25,000	25,000	-	100%	
5300-14 - Newsletter Ads	-	831	-	2,251	3,000	(749)	75%	3,000	3,000	-	100%	
5300-15 - Marriage Licenses	-	-	20	148	150	(2)	99%	150	150	-	100%	
5300-16 - Sportsmans Licenses	9	11	7	52	150	(98)	35%	150	150	-	100%	
5300-17 - Farmland Preservation	126	105	60	777	950	(173)	82%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	35	-	-	255	1,000	(745)	26%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	390	156	370	9,319	20,000	(10,681)	47%	20,000	20,000	-	100%	
5300-4 - Dog License Fees	17	11	8	362	2,750	(2,389)	13%	2,750	2,750	-	100%	
5300-5 - Sundry Receipts, faxes, etc	4	8	8	300	200	100	150%	300	200	100	150%	
5300-6 - Recording Land Rec,maps, trade	1,115	732	864	8,206	10,000	(1,794)	82%	10,000	10,000	-	100%	
5300-8 - Conveyance Tax	2,050	54	2,293	10,886	17,000	(6,114)	64%	17,000	17,000	-	100%	
5300-9 - Copies	605	303	407	3,688	5,000	(1,312)	74%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	7,474	5,217	6,741	56,569	90,200	(33,631)	63%	93,300	90,200	3,100	103%	
5400 - Misc Revenues												
5400-1 - Trans. Subsidy from SCRRA	-	-	-	-	2,000	(2,000)	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	4,398	200	100	265,366	-	265,366	100%	266,000	-	266,000	100%	
5400-6 - Waste Management	6,584	9,102	-	27,207	52,000	(24,793)	52%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	10,983	9,302	100	292,573	54,000	238,573	542%	320,000	54,000	266,000	593%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	27,223	29,065	(1,842)	94%	29,065	29,065	-	100%	
Total Income	496,870	2,743,528	99,884	7,759,281	9,147,192	(1,387,911)	85%	9,388,937	9,147,192	241,745	103%	
Gross Profit	496,870	2,743,528	99,884	7,759,281	9,147,192	(1,387,911)	85%	9,388,937	9,147,192	241,745	103%	

Town of Sprague
BOF Budget vs. Actual
including Projected YE Totals
July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals				
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget	
Expense												
6000 - Board of Selectmen												
6000-1 - First Selectman	3,077	4,615	3,077	29,846	40,000	(10,154)	75%	40,000	40,000	-	100%	
6000-2 - Selectman 2	100	100	100	800	1,200	(400)	67%	1,200	1,200	-	100%	
6000-3 - Selectman 3	100	100	100	800	1,200	(400)	67%	1,200	1,200	-	100%	
6000-4 - Selectman office Sup, Misc.	4	142	11	406	1,360	(954)	30%	1,260	1,360	(100)	93%	
6000-5 - Selectman - Mileage	527	-	-	1,566	3,200	(1,634)	49%	3,150	3,200	(50)	98%	
6000-6 - Selectman Executive Assistant	3,452	5,179	3,452	31,016	44,878	(13,862)	69%	43,912	44,878	(966)	98%	
6000-7 - Stipend Add'l Brd Participation	100	-	-	500	1,000	(500)	50%	1,050	1,000	50	105%	
Total 6000 - Board of Selectmen	7,360	10,136	6,740	64,934	92,838	(27,904)	70%	91,772	92,838	(1,066)	99%	
6005 - Elections												
6005-1 - Election Salaries	221	117	384	3,387	5,000	(1,614)	68%	4,300	5,000	(700)	86%	
6005-2 - Election Misc.	1,415	19	562	10,691	10,000	691	107%	10,691	10,000	691	107%	
Total 6005 - Elections	1,636	136	946	14,078	15,000	(922)	94%	14,991	15,000	(9)	100%	
6010 - Board of Finance												
6010-2 - BOF - Town Rpt, Sup.	-	-	-	13	250	(237)	5%	250	250	-	100%	
Total 6010 - Board of Finance	-	-	-	13	250	(237)	5%	250	250	-	100%	
6011 - Auditing	10,000	-	8,900	18,900	23,650	(4,750)	80%	18,900	23,650	(4,750)	80%	
6012 - Bookkeeper												
6012-1 - Bookkeeper - Salary	2,100	3,141	2,120	19,116	28,000	(8,884)	68%	28,000	28,000	-	100%	
6012-2 - Bookkeeper-Support	85	160	-	252	650	(398)	39%	650	650	-	100%	
Total 6012 - Bookkeeper	2,185	3,301	2,120	19,368	28,650	(9,282)	68%	28,650	28,650	-	100%	
6015 - Assessors												
6015-1 - Assessors, Salary	1,692	2,538	1,692	15,231	22,000	(6,769)	69%	20,815	22,000	(1,185)	95%	
6015-4 - Assessors, Travel Expense	-	-	-	-	300	(300)	0%	400	300	100	133%	
6015-5 - Assessors, Sch,Wrkshp, Seminars	-	-	-	-	280	(280)	0%	280	280	-	100%	
6015-6 - Assess. Misc. Supplies, Postage	-	-	-	33	1,600	(1,567)	2%	1,950	1,600	350	122%	
6015-7 - Assess. Map upds, Pric.Manuls	-	-	-	-	1,000	(1,000)	0%	1,000	1,000	-	100%	
Total 6015 - Assessors	1,692	2,538	1,692	15,264	25,180	(9,916)	61%	24,445	25,180	(735)	97%	
6025 - Tax Collector												
6025-1 - Tax Collector, Salary	2,047	3,070	2,047	18,422	26,532	(8,110)	69%	25,960	26,532	(572)	98%	
6025-4 - Tax Collector Misc. Sup. Sch.	-	130	183	336	600	(264)	56%	600	600	-	100%	
6025-5 - Tax Collector, Postage	-	-	2,703	2,785	2,706	79	103%	2,653	2,706	(53)	98%	
Total 6025 - Tax Collector	2,047	3,200	4,933	21,542	29,838	(8,296)	72%	29,213	29,838	(625)	98%	
6030 - Town Treasurer	200	200	200	1,600	2,400	(800)	67%	2,400	2,400	-	100%	
6035 - Town Counsel	5,279	-	3,630	15,560	25,000	(9,440)	62%	25,000	25,000	-	100%	
6040 - Town Clerk												
6040-1 - Town Clerk, Salary	3,812	5,719	3,812	34,312	49,562	(15,250)	69%	48,495	49,562	(1,067)	98%	
6040-2 - Town Clerk, Office Sup, Misc.	79	447	-	1,196	1,463	(267)	82%	1,463	1,463	-	100%	
6040-3 - Town Clerk, Dog Licenses	-	-	-	265	350	(85)	76%	350	350	-	100%	
6040-4 - Town Clerk, School	-	375	225	1,155	900	255	128%	1,155	900	255	128%	
6040-5 - Town Clerk, Microfm(Security)	-	-	133	1,056	400	656	264%	1,056	400	656	264%	
Total 6040 - Town Clerk	3,891	6,540	4,171	37,983	52,675	(14,692)	72%	52,519	52,675	(156)	100%	
6045 - Telephone Services/DSL/Website	1,047	799	902	7,594	11,500	(3,906)	66%	11,389	11,500	(111)	99%	
6050 - Pool Secretaries												
6050-1 - Pool Sec,Salary-Asst Town Clerk	1,975	2,497	1,510	15,002	23,204	(8,202)	65%	22,705	23,204	(499)	98%	
6050-2 - Pool Sec, Salary-Land Use Clerk	2,720	4,021	2,725	24,307	34,560	(10,253)	70%	33,815	34,560	(745)	98%	
Total 6050 - Pool Secretaries	4,695	6,518	4,235	39,309	57,764	(18,455)	68%	56,520	57,764	(1,244)	98%	
6055 - Town Off. Bldg.												
6055-1 - Town Off. Bldg.Janitorial Serv	756	1,133	756	6,800	9,822	(3,022)	69%	9,611	9,822	(211)	98%	
6055-2 - Town Off. Bldg. Sup. Maint.	42	42	42	1,311	2,000	(689)	66%	1,551	2,000	(449)	78%	
6055-3 - Town Off/Sen.Ctr.- Bldg.Heat	2,225	1,365	2,761	8,418	11,500	(3,082)	73%	11,478	11,500	(22)	100%	
6055-4 - Town Off Bldg/Sen Ctr - Lights	-	889	848	5,322	10,500	(5,178)	51%	9,014	10,500	(1,486)	86%	
6055-5 - Town Off. Bldg. rpr & renov.	6	-	1,996	2,948	5,000	(2,052)	59%	6,005	5,000	1,005	120%	

Town of Sprague
BOF Budget vs. Actual
including Projected YE Totals
July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
Total 6055 - Town Off. Bldg.	3,029	3,429	6,402	24,800	38,822	(14,022)	64%	37,659	38,822	(1,163)	97%
6060 - Grants/Contracts Manager											
6060-1 - Grants/Cont Mgr-Salary	2,394	3,591	2,394	21,319	31,272	(9,953)	68%	30,599	31,272	(673)	98%
6060-2 - Grants/Co Mg-Workshops,Seminars	165	-	-	233	600	(367)	39%	1,000	600	400	167%
6060-3 - Grants/ConMgr-Supp,Subs,Postage	-	-	-	226	750	(524)	30%	750	750	-	100%
6060-4 - Grants/Contracts Mgr-Mileage	-	118	-	172	800	(628)	22%	850	800	50	106%
Total 6060 - Grants/Contracts Manager	2,559	3,709	2,394	21,950	33,422	(11,472)	66%	33,199	33,422	(223)	99%
6100 - P & Z Comm.											
6100-1 - P & Z Comm. Enfc. Off.	552	827	552	4,964	7,171	(2,207)	69%	7,016	7,171	(155)	98%
6100-2 - P & Z Comm. Planner	62	3,255	-	5,911	18,000	(12,089)	33%	12,577	18,000	(5,423)	70%
Total 6100 - P & Z Comm.	613	4,082	552	10,876	25,171	(14,295)	43%	19,593	25,171	(5,578)	78%
6111 - Land Use Miscellaneous	38	-	113	457	800	(343)	57%	700	800	(100)	88%
6115 - Ec. Devel.	-	-	-	375	900	(525)	42%	1,500	900	600	167%
6120 - Conservation Commission											
6120-2 - Training workshop	-	-	-	-	100	(100)	0%	100	100	-	100%
6120-4 - Miscellaneous	-	-	-	-	1,000	(1,000)	0%	1,000	1,000	-	100%
Total 6120 - Conservation Commission	-	-	-	-	1,100	(1,100)	0%	1,100	1,100	-	100%
6150 - Conservation Wetlands Enf Off	770	525	455	4,008	8,500	(4,493)	47%	7,008	8,500	(1,492)	82%
6200 - Highways											
6200-1 - Highways, General Maintenance	13,013	8,137	3,084	55,816	45,000	10,816	124%	56,299	45,000	11,299	125%
6200-10 - Drug & Alcohol Testing	-	250	-	500	500	-	100%	500	500	-	100%
6200-2 - Highways, Public Works Salary	18,765	27,906	17,914	169,475	244,848	(75,373)	69%	237,563	244,848	(7,285)	97%
6200-3 - Highways, Misc. o/t labor.	375	2,128	5,811	11,059	26,200	(15,141)	42%	15,000	26,200	(11,200)	57%
6200-4 - Boots - Highways	162	-	-	1,109	2,000	(891)	55%	2,000	2,000	-	100%
6200-5 - Storm Materials	3,281	189	-	29,211	27,500	1,711	106%	29,210	27,500	1,710	106%
6200-6 - Highways, Roadway Mgmt.	4,065	1,096	-	20,126	40,000	(19,874)	50%	40,000	40,000	-	100%
6200-7 - Highways, Town Garage	466	2,086	1,014	5,646	8,000	(2,354)	71%	8,000	8,000	-	100%
6200-8 - Stormwater Permit Fees(Phasell)	1,085	-	-	4,000	4,000	-	100%	4,927	4,000	927	123%
Total 6200 - Highways	41,211	41,792	27,822	296,942	398,048	(101,106)	75%	393,499	398,048	(4,549)	99%
6202 - Tree Maintenance											
6202-1 - Tree Warden	1,100	-	-	1,100	2,200	(1,100)	50%	2,200	2,200	-	100%
6202-2 - Tree Warden- Training Seminars	-	75	125	200	300	(100)	67%	300	300	-	100%
6202-3 - Tree Pruning, Removal, Replacme	37	-	257	8,689	10,000	(1,311)	87%	10,000	10,000	-	100%
6202-4 - Tree Warden Mileage	278	-	-	278	500	(222)	56%	500	500	-	100%
Total 6202 - Tree Maintenance	1,415	75	382	10,267	13,000	(2,733)	79%	13,000	13,000	-	100%
6205 - Street Lighting	2,460	200	204	12,533	20,000	(7,467)	63%	16,921	20,000	(3,079)	85%
6300 - Social Security	4,589	6,694	4,858	42,306	62,361	(20,055)	68%	61,814	62,361	(547)	99%
6310 - Deferred Compensation	1,233	1,849	1,233	11,094	16,025	(4,931)	69%	15,518	16,025	(507)	97%
6400 - Regional Agencies											
6400-1 - Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	1,000	1,000	-	100%
6400-10 - RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	300	300	-	100%
6400-11 - RegAg-SE CT Enterpr Reg	-	125	-	1,169	1,540	(371)	76%	1,540	1,540	-	100%
6400-12 - RegAgcy-Regional Animal Control	-	-	-	9,201	9,795	(594)	94%	9,795	9,795	-	100%
6400-2 - Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	1,641	1,641	-	100%
6400-3 - Reg. Agency - Soil/Wtr. Con.	-	-	-	300	300	-	100%	300	300	-	100%
6400-4 - Reg. Agency - Women's Center	-	-	-	250	250	-	100%	250	250	-	100%
6400-5 - Uncas Health District	-	4,827	-	14,481	19,308	(4,827)	75%	19,300	19,308	(8)	100%
6400-6 - Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	2,032	2,032	-	100%
6400-7 - Reg. Agency - Norwich PrbCrt	-	525	-	1,368	2,187	(819)	63%	2,186	2,187	(1)	100%
6400-8 - Council of Small Towns (COST)	-	-	-	725	725	-	100%	725	725	-	100%
6400-9 - Quinebaug Walking Weekends	-	175	-	175	175	-	100%	175	175	-	100%
Total 6400 - Regional Agencies	-	5,652	-	32,643	39,253	(6,610)	83%	39,244	39,253	(9)	100%
6500 - Insurance											
6500-1 - Insurance, General Town	6,898	-	-	22,737	28,425	(5,688)	80%	29,635	28,425	1,210	104%

Town of Sprague
BOF Budget vs. Actual
including Projected YE Totals
July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
6500-2 - Insurance, Fire Department	4,095	-	-	12,286	16,381	(4,095)	75%	16,381	16,381	-	100%
6500-4 - Insurance, Water & Sewer Plants	1,892	-	-	5,675	7,567	(1,892)	75%	7,567	7,567	-	100%
6500-5 - Insurance,CIRMA (Workers Comp)	10,454	1,068	-	25,128	41,819	(16,691)	60%	35,582	41,819	(6,237)	85%
6500-6 - Insurance, Empl. Medical Ins.	7,765	7,792	14,283	68,852	92,123	(23,271)	75%	92,143	92,123	20	100%
6500-7 - Employee Insurance Waiver	329	450	208	2,633	3,950	(1,317)	67%	3,950	3,950	-	100%
Total 6500 - Insurance	31,434	9,310	14,492	137,313	190,265	(52,952)	72%	185,258	190,265	(5,007)	97%
6600 - Police Department											
6600-1 - Police Dept. Resident Trooper	-	-	-	-	176,277	(176,277)	0%	176,277	176,277	-	100%
6600-2 - Police Dept., O/T 50% contra	-	-	2,055	11,053	5,000	6,053	221%	15,000	5,000	10,000	300%
6600-3 - Police Dept. DARE Program	-	-	-	-	300	(300)	0%	300	300	-	100%
6600-4 - Police Dept., Supplies, Misc.	-	-	-	38	500	(462)	8%	500	500	-	100%
6600-5 - Police Dept.- Sch. Crs. Guard	358	464	358	2,335	3,854	(1,519)	61%	3,854	3,854	-	100%
Total 6600 - Police Department	358	464	2,413	13,426	185,931	(172,505)	7%	195,931	185,931	10,000	105%
6605 - Fire Dept.											
6605-1 - Fire Dept., Vehicle Maint.	1,195	2,619	-	10,234	20,904	(10,670)	49%	20,904	20,904	-	100%
6605-2 - Fire Dept, Fixed Expenses	953	2,705	2,173	21,400	36,700	(15,300)	58%	36,700	36,700	-	100%
6605-3 - Fire Dept. Truck Supplies	-	-	-	-	7,400	(7,400)	0%	7,400	7,400	-	100%
6605-4 - Fire Dept., Firehouse Maint.	100	263	1,566	2,936	9,325	(6,389)	31%	9,325	9,325	-	100%
6605-5 - Fire Dept., Training	215	(4,164)	2,112	4,451	10,000	(5,549)	45%	10,000	10,000	-	100%
6605-6 - Fire Dept., Business Exp.	2,915	169	85	6,232	13,000	(6,768)	48%	13,000	13,000	-	100%
6605-7 - Fire Dept., Equip. Maint.	-	148	-	4,014	10,000	(5,986)	40%	10,000	10,000	-	100%
Total 6605 - Fire Dept.	5,378	1,740	5,935	49,264	107,329	(58,065)	46%	107,329	107,329	-	100%
6610 - Emergency											
6610-1 - Salary Director	-	-	-	-	2,200	(2,200)	0%	2,200	2,200	-	100%
6610-5 - Training Expense	-	-	-	-	500	(500)	0%	500	500	-	100%
6610-6 - Equipment Maintenance	-	275	-	275	830	(555)	33%	830	830	-	100%
6610-8 - Local Emerg. Plan Chair.(LEPC)	-	-	-	-	500	(500)	0%	500	500	-	100%
Total 6610 - Emergency	-	275	-	275	4,030	(3,755)	7%	4,030	4,030	-	100%
6615 - Fire Marshal/Burning Official											
6615-1 - Fire Marshal/Salary	725	725	725	5,801	8,701	(2,900)	67%	8,514	8,701	(187)	98%
6615-2 - Fire Marshal/Off.Exp.Ed.Misc	-	-	175	175	2,050	(1,875)	9%	2,050	2,050	-	100%
6615-4 - Burning Official - Salary	313	-	-	313	625	(312)	50%	625	625	-	100%
Total 6615 - Fire Marshal/Burning Official	1,038	725	900	6,288	11,376	(5,088)	55%	11,189	11,376	(187)	98%
6620 - Enf. Off-Bldg.Code											
6620-1 - Enf.Off-Bldg Code - Salary	1,487	2,230	1,487	13,380	19,326	(5,946)	69%	18,910	19,326	(416)	98%
6620-2 - Enf. Off-Bldg.Code - Mileage	-	-	-	54	800	(746)	7%	800	800	-	100%
6620-3 - Enf.Off-Bldg.Code - Mbrshp.Fee	10	160	-	250	120	130	208%	120	120	-	100%
6620-6 - Enf.Off-Bldg.Code- Ed.Training	-	-	-	250	250	-	100%	250	250	-	100%
6620-7 - Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	500	-	100%	500	500	-	100%
Total 6620 - Enf. Off-Bldg.Code	1,496	2,390	1,487	14,433	20,996	(6,563)	69%	20,580	20,996	(416)	98%
6625 - Blight Enforcement Officer											
6625-1 - Blight Enforce. Officer-Salary	294	294	294	2,352	3,529	(1,177)	67%	3,453	3,529	(76)	98%
6625-2 - Blight Enforce.Officer-Mileage	-	-	-	-	150	(150)	0%	150	150	-	100%
6625-3 - Blight Enforce.Officer-Postage	-	-	-	155	150	5	103%	150	150	-	100%
Total 6625 - Blight Enforcement Officer	294	294	294	2,507	3,829	(1,322)	65%	3,753	3,829	(76)	98%
6700 - Sanit/Wst Rem.											
6700-2 - Sanit/Wst.Rem,Mats.Misc	481	262	1,306	4,263	5,000	(737)	85%	6,203	5,000	1,203	124%
6700-3 - Sanit/Wst.Rem., Recycling	6,541	5,930	4,792	42,319	52,300	(9,981)	81%	64,572	52,300	12,272	123%
Total 6700 - Sanit/Wst Rem.	7,022	6,192	6,098	46,581	57,300	(10,719)	81%	70,775	57,300	13,475	124%
6702 - Waste Management Exp. (Waste Management)	4,650	6,257	3,816	34,667	50,642	(15,975)	68%	57,942	50,642	7,300	114%
6810 - Comm. of Aging											
6810-1 - Comm. on Aging - Salary	1,591	2,367	1,591	14,281	19,000	(4,719)	75%	19,000	19,000	-	100%
6810-2 - Commission on Aging-Munic Agent	-	20	-	50	500	(450)	10%	300	500	(200)	60%
6810-4 - Comm. on Aging - Off sup/misc.	71	54	143	890	1,740	(850)	51%	1,740	1,740	-	100%

Town of Sprague
BOF Budget vs. Actual
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July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
6810-5 - Comm. of Aging - Elevator Contr	193	200	200	1,559	2,366	(807)	66%	2,280	2,366	(86)	96%
6810-6 - Comm. of Aging - Programs	78	235	24	1,654	3,000	(1,346)	55%	3,000	3,000	-	100%
6810-7 - Comm. of Aging - Van Driver	1,416	3,466	1,475	15,554	24,923	(9,369)	62%	24,388	24,923	(535)	98%
6810-7a - Comm of Aging-Van Dr	1,423	996	1,387	11,498	16,488	(4,990)	70%	16,133	16,488	(355)	98%
6810-8 - Comm. on Aging -Senior Ctr Aide	1,180	1,777	1,180	10,834	16,104	(5,270)	67%	15,758	16,104	(346)	98%
6810-9 - Van Expense, Comm. on Aging	(497)	2,467	(91)	4,111	7,000	(2,889)	59%	7,000	7,000	-	100%
Total 6810 - Comm. of Aging	5,456	11,581	5,908	60,432	91,121	(30,689)	66%	89,599	91,121	(1,522)	98%
6950 - Capital Project											
6950-1 - Capital Project,Rpr Centrl Plnt	-	-	655	5,700	6,000	(300)	95%	8,000	6,000	2,000	133%
6950-2 - Engineering Fees, Cap. Proj.	-	-	-	5,013	5,000	13	100%	6,000	5,000	1,000	120%
Total 6950 - Capital Project	-	-	655	10,712	11,000	(288)	97%	14,000	11,000	3,000	127%
7000 - Parks & Playgrounds	90	90	90	864	2,000	(1,136)	43%	1,314	2,000	(686)	66%
7002 - Summer Recreation(SPARC)											
7002-1 - Summer Recreation Salaries	-	-	-	12,919	14,308	(1,389)	90%	13,808	14,308	(500)	97%
7002-2 - Summer Recreation Supplies	-	1,000	-	1,000	1,462	(462)	68%	1,462	1,462	-	100%
Total 7002 - Summer Recreation(SPARC)	-	1,000	-	13,919	15,770	(1,851)	88%	15,270	15,770	(500)	97%
7003 - Recreation Facilities (BoS)											
7003-2 - Electricity	-	150	153	1,098	2,200	(1,102)	50%	1,856	2,200	(344)	84%
Total 7003 - Recreation Facilities (BoS)	-	150	153	1,098	2,200	(1,102)	50%	1,856	2,200	(344)	84%
7004 - Recreation Events(SPARC)											
7004-1 - RecEvent-3 Villages Fall Fest	1,400	-	-	5,843	5,912	(69)	99%	5,912	5,912	-	100%
7004-2 - Rec Event-Earth Day	-	-	-	-	400	(400)	0%	400	400	-	100%
7004-3 - Rec Event-Youth Yr Lng Activity	232	96	-	329	500	(171)	66%	500	500	-	100%
7004-4 - Rec Event-Shetucket River Fest	-	-	-	221	521	(300)	42%	1,521	521	1,000	292%
7004-8 - Rec Event-Other	-	280	-	280	500	(220)	56%	500	500	-	100%
Total 7004 - Recreation Events(SPARC)	1,632	376	-	6,673	7,833	(1,160)	85%	8,833	7,833	1,000	113%
7005 - Other Recreation Programs											
7005-1 - Sprague/Franklin/Canterbury LL	-	-	-	-	1,250	(1,250)	0%	1,250	1,250	-	100%
Total 7005 - Other Recreation Programs	-	-	-	-	1,250	(1,250)	0%	1,250	1,250	-	100%
7010 - Grist Mill											
7010-1 - Grist Mill - Supplies, Maint.	57	-	-	932	850	82	110%	932	850	82	110%
7010-2 - Grist Mill-Elevator Maintenance	176	182	182	1,422	2,158	(736)	66%	2,158	2,158	-	100%
7010-3 - Grist Mill - Heat, Light	828	1,428	1,447	6,776	8,365	(1,589)	81%	9,687	8,365	1,322	116%
7010-5 - Grist Mill - Janitor- Salaries	289	270	540	3,383	5,749	(2,366)	59%	5,626	5,749	(123)	98%
Total 7010 - Grist Mill	1,350	1,880	2,170	12,513	17,122	(4,609)	73%	18,403	17,122	1,281	107%
7012 - Historical Museum											
7012-1 - Salary	454	626	467	3,777	7,026	(3,249)	54%	5,643	7,026	(1,383)	80%
7012-14 - Sprague Historical Society	-	-	100	122	200	(78)	61%	200	200	-	100%
Total 7012 - Historical Museum	454	626	567	3,899	7,226	(3,327)	54%	5,843	7,226	(1,383)	81%
7015 - Library											
7015-1 - Library - Librarian Assistant-1	761	2,062	332	8,414	12,776	(4,362)	66%	12,501	12,776	(275)	98%
7015-10 - Library - Director	1,817	1,656	1,629	14,377	19,780	(5,403)	73%	24,272	19,780	4,492	123%
7015-11 - Library - Programs	-	243	-	539	2,000	(1,461)	27%	2,000	2,000	-	100%
7015-12 - Professional Fees	-	-	-	170	500	(330)	34%	500	500	-	100%
7015-13 - Library-St Lib CT Membership	-	88	-	88	550	(462)	16%	550	550	-	100%
7015-2 - Library - Books	-	-	21	1,890	5,500	(3,610)	34%	5,500	5,500	-	100%
7015-3 - Library - Sup./Misc.	-	69	-	354	2,250	(1,896)	16%	2,250	2,250	-	100%
7015-4 - Library - Library Assistant - 3	712	2,118	467	8,181	12,776	(4,595)	64%	12,501	12,776	(275)	98%
7015-5 - Librarian Assistant - 5	-	399	890	1,289	6,000	(4,711)	21%	6,000	6,000	-	100%
7015-6 - Library - Librarian Assistant-2	881	467	1,314	9,066	12,776	(3,710)	71%	12,500	12,776	(276)	98%
Total 7015 - Library	4,171	7,102	4,652	44,368	74,908	(30,540)	59%	78,574	74,908	3,666	105%
7100 - Miscellaneous											
7100-10 - Newsletter- Salary	247	247	247	1,979	3,033	(1,054)	65%	2,968	3,033	(65)	98%
7100-11 - Bank Fees	4	-	371	398	-	398	100%	398	-	398	100%

Town of Sprague
BOF Budget vs. Actual
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July 2018 through February 2019

	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
	Dec 18	Jan 19	Feb 19	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget	Projected	Budget	\$ Over Budget	% of Budget
7100-12 · Newsletter - Misc.	248	564	261	3,041	4,500	(1,459)	68%	3,900	4,500	(600)	87%
7100-2 · War Mem./Lords Bridge Gazebo	46	57	59	345	800	(455)	43%	597	800	(203)	75%
7100-3 · Cemeteries, Vets Graves	-	-	-	-	700	(700)	0%	700	700	-	100%
7100-4 · Contingent Fund	-	-	-	3,000	3,000	-	100%	3,000	3,000	-	100%
7100-5 · Memorial Day Celebration	-	-	-	100	1,200	(1,100)	8%	1,000	1,200	(200)	83%
7100-6 · Legal Ads	721	608	709	7,548	9,000	(1,452)	84%	9,000	9,000	-	100%
Total 7100 · Miscellaneous	1,267	1,476	1,648	16,409	22,233	(5,824)	74%	21,563	22,233	(670)	97%
7150 · Sewer & Water Dept.											
7150-1 · Water & Sewer Public Services	1,924	-	-	4,574	7,500	(2,926)	61%	8,427	7,500	927	112%
Total 7150 · Sewer & Water Dept.	1,924	-	-	4,574	7,500	(2,926)	61%	8,427	7,500	927	112%
7200 · Office Machines/Sup/Mnt.											
7200-1 · Office Mach/Sup/Mnt -Town Clerk	1,308	-	-	5,491	9,850	(4,359)	56%	9,850	9,850	-	100%
7200-10 · Fixed Asset Inventory	-	-	-	1,040	1,040	-	100%	1,040	1,040	-	100%
7200-2 · Office Mach/Sup/Mnt. - Tax Coll.	-	-	208	7,335	7,326	9	100%	6,060	7,326	(1,266)	83%
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	-	-	10,265	11,815	(1,550)	87%	8,351	11,815	(3,464)	71%
7200-4 · Office Mach/Sup/Mnt-Select/Trea	-	182	283	890	1,000	(110)	89%	1,000	1,000	-	100%
7200-5 · Office Machines - Equip.Mnt.	100	-	-	3,780	7,000	(3,220)	54%	7,000	7,000	-	100%
7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	5,000	-	100%	5,000	5,000	-	100%
7200-7 · Paychex Services	281	835	287	2,966	3,800	(834)	78%	4,115	3,800	315	108%
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	-	249	-	2,406	3,230	(824)	74%	3,140	3,230	(90)	97%
7200-9 · Off.Mach/Sup/Mnt.-Mail System	177	-	-	354	708	(354)	50%	708	708	-	100%
Total 7200 · Office Machines/Sup/Mnt.	1,866	1,266	778	39,527	50,769	(11,242)	78%	46,264	50,769	(4,505)	91%
7300 · Interest Payments - Bonds											
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	14,500	29,000	(14,500)	50%	29,000	29,000	-	100%
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	-	15,544	28,744	(13,200)	54%	28,744	28,744	-	100%
7300-16 · 2013 Bonds-Variou Purposes	-	-	68,338	143,675	143,675	-	100%	143,675	143,675	-	100%
Total 7300 · Interest Payments - Bonds	-	-	68,338	173,719	201,419	(27,700)	86%	201,419	201,419	-	100%
7305 · Redemption of Debt-Principal											
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	-	-	85,000	(85,000)	0%	85,000	85,000	-	100%
7305-15 · 2009 Bond-Roads, Roof, FireApp, AD	-	-	-	125,000	125,000	-	100%	125,000	125,000	-	100%
7305-16 · 2013 Bonds Various Purposes	-	-	-	350,000	350,000	-	100%	350,000	350,000	-	100%
7305-17 · Note Payment	-	-	-	102,860	100,093	2,767	103%	102,860	100,093	2,767	103%
Total 7305 · Redemption of Debt-Principal	-	-	-	577,860	660,093	(82,233)	88%	662,860	660,093	2,767	100%
7360 · Operating Transfers CNR Fund	-	-	-	-	9,000	(9,000)	0%	9,000	9,000	-	100%
7500 · Board of Education	618,740	767,390	575,352	4,248,941	6,328,668	(2,079,727)	67%	6,328,668	6,328,668	-	100%
Total Expense	786,570	921,960	778,628	6,244,658	9,163,957	(2,919,299)	68%	9,166,734	9,163,957	2,777	100%
Net Ordinary Income	(289,700)	1,821,568	(678,744)	1,514,623	(16,765)	1,531,388	-9034%	222,203	(16,765)	238,968	-1325%
Net Income	(289,700)	1,821,568	(678,744)	1,514,623	(16,765)	1,531,388	-9034%	222,203	(16,765)	238,968	-1325%
Summary	Prior Three Months			Current Year Totals				Estimated Year-End Totals			
Board of Selectman Expenditures	\$ 167,830	\$ 154,570	\$ 203,276	\$ 1,995,718	\$ 2,835,289	\$ (839,571)	70%	\$ 2,838,066	\$ 2,835,289	\$ 2,777	100%
Board of Education Expenditures	\$ 618,740	\$ 767,390	\$ 575,352	\$ 4,248,941	\$ 6,328,668	\$ (2,079,727)	67%	\$ 6,328,668	\$ 6,328,668	\$ -	100%
Total Expenditures	\$ 786,570	\$ 921,960	\$ 778,628	\$ 6,244,658	\$ 9,163,957	\$ (2,919,299)	68%	\$ 9,166,734	\$ 9,163,957	\$ 2,777	100%

Year to Date: February 2019

	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered	Total Expenditures	Variance	% Spent
1000-Regular Instruction									
1000.51110. Wages Paid to Teachers - Regular Ed	1,099,341.05	0.00	0.00	1,099,341.05	522,883.39	0.00	522,883.39	576,457.66	47.56
1000.51120. Wages Paid to Instructional Aides - Regular Ed	37,480.30	0.00	0.00	37,480.30	404.01	0.00	404.01	37,076.29	1.08
1000.52100. Group Life Insurance - Regular	780.48	0.00	0.00	780.48	585.36	0.00	585.36	195.12	75.00
1000.52200. FICA/Medicare Employer - Regular Ed	20,588.40	0.00	0.00	20,588.40	8,507.36	0.00	8,507.36	12,081.04	41.32
1000.52500. Tuition Reimbursement	10,000.00	0.00	0.00	10,000.00	1,886.40	0.00	1,886.40	8,113.60	18.86
1000.52800. Health Insurance - Regular	234,042.20	0.00	0.00	234,042.20	176,311.64	0.00	176,311.64	57,730.56	75.33
1000.53200. Substitutes - Regular Education	24,000.00	0.00	0.00	24,000.00	9,784.73	0.00	9,784.73	14,215.27	40.77
1000.53230. Purchased Pupil Services	1,000.00	0.00	0.00	1,000.00	675.00	0.00	675.00	325.00	67.50
1000.54420. Equipment Leasing	25,507.56	0.00	0.00	25,507.56	14,607.44	9,820.42	24,427.86	1,079.70	95.77
1000.56100. General Supplies - Regular Education	7,976.00	0.00	0.00	7,976.00	4,173.85	0.00	4,173.85	3,802.15	52.33
1000.56110. Instructional Supplies - Regular Education	2,971.00	0.00	0.00	2,971.00	465.25	0.00	465.25	2,505.75	15.66
1000.56400. Workbooks/Disposables	15,770.43	0.00	0.00	15,770.43	4,986.47	0.00	4,986.47	10,783.96	31.62
1000.56410. Textbooks	3,000.00	0.00	0.00	3,000.00	2,176.36	0.00	2,176.36	823.64	72.55
1000.56501. Ink and Toner	8,500.00	0.00	0.00	8,500.00	5,296.26	0.00	5,296.26	3,203.74	62.31
1000.58100. Dues & Fees	7,634.00	0.00	0.00	7,634.00	7,634.00	0.00	7,634.00	0.00	100.00
Total	1,498,591.42	0.00	0.00	1,498,591.42	760,377.52	9,820.42	770,197.94	728,393.48	51.39
1200-Special Education									
1200.51110. Wages Paid to Teachers - SPED	229,562.01	0.00	0.00	229,562.01	176,530.63	0.00	176,530.63	53,031.38	76.90
1200.51120. Wages Paid to Instructional Aides - SPED	203,079.67	0.00	0.00	203,079.67	106,252.29	0.00	106,252.29	96,827.38	52.32
1200.51901. Wages Paid - Other Non Certified Staff - SPED	77,487.88	0.00	0.00	77,487.88	41,316.66	0.00	41,316.66	36,171.22	53.32
1200.52100. Group Life Insurance - SPED	608.70	0.00	0.00	608.70	616.26	0.00	616.26	(7.56)	101.24
1200.52200. FICA/Medicare Employer - SPED	26,973.20	0.00	0.00	26,973.20	12,808.46	0.00	12,808.46	14,164.74	47.49
1200.52300. Pension Contributions	1,782.14	0.00	0.00	1,782.14	868.66	0.00	868.66	913.48	48.74
1200.52800. Health Insurance	155,061.68	0.00	0.00	155,061.68	121,689.26	0.00	121,689.26	33,372.42	78.48
1200.53200. Substitutes - SPED	11,300.10	0.00	0.00	11,300.10	5,550.97	0.00	5,550.97	5,749.13	49.12
1200.53230. Purchased Pupil Services	25,278.00	0.00	0.00	25,278.00	28,400.00	78.00	28,478.00	(3,200.00)	112.66
1200.53300. Other Prof/Tech Services	1,760.00	0.00	0.00	1,760.00	1,325.00	240.00	1,565.00	195.00	88.92
1200.55800. Travel Reimbursement	900.00	0.00	0.00	900.00	141.53	0.00	141.53	758.47	15.73
1200.56100. General Supplies - Special Education	400.00	0.00	0.00	400.00	141.19	0.00	141.19	258.81	35.30
1200.56400. Workbooks/Disposables	1,000.00	0.00	0.00	1,000.00	163.86	0.00	163.86	836.14	16.39
1200.56410. Textbooks	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
1200.58100. Dues & Fees	760.00	0.00	0.00	760.00	619.00	0.00	619.00	141.00	81.45
Total	736,453.38	0.00	0.00	736,453.38	496,423.77	318.00	496,741.77	239,711.61	67.45
1300-Adult Education - Cooperative									
1300.55690. Tuition - Adult Cooperative	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47
Total	16,733.00	0.00	0.00	16,733.00	20,661.00	0.00	20,661.00	(3,928.00)	123.47
1500-Stipends - Extra Curricular									
1500.51930. Extra Curricular Stipends Paid	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87
Total	10,152.00	0.00	0.00	10,152.00	3,844.50	0.00	3,844.50	6,307.50	37.87
1600-Summer School									
1600.51110. Wages Paid to Teachers - Summer School	2,400.00	0.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.00	100.00
1600.51120. Wages Paid to Inst Aides - Summer School	2,000.00	0.00	0.00	2,000.00	1,096.79	0.00	1,096.79	903.21	54.84
1600.51901. Wages Paid - Other Non-Cert - Summer School	1,200.00	0.00	0.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
1600.52200. FICA/Medicare Employer - Summer School	300.00	0.00	0.00	300.00	118.72	0.00	118.72	181.28	39.57
Total	5,900.00	0.00	0.00	5,900.00	3,615.51	0.00	3,615.51	2,284.49	61.28
1700-Tutoring									
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	6,986.44	0.00	0.00	6,986.44	975.00	0.00	975.00	6,011.44	13.96
1700.000100.52200. FICA/Medicare Employer - Reg Ed	330.48	0.00	0.00	330.48	0.00	0.00	0.00	330.48	0.00
1700.000200.51110. Wages Paid to Teacher Tutors - Spec Ed	547.50	0.00	0.00	547.50	547.50	0.00	547.50	0.00	100.00
1700.000200.51120. Wages Paid to Inst Aide Tutors - Spec Ed	8,100.00	0.00	0.00	8,100.00	4,912.50	0.00	4,912.50	3,187.50	60.65
1700.000200.52200. FICA/Medicare Employer - Spec Ed	686.06	0.00	0.00	686.06	383.77	0.00	383.77	302.29	55.94

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1700.000200.53230. Purchased Pupil Services - Spec Ed	10,140.00	0.00	0.00	10,140.00	3,195.00	6,945.00	10,140.00	0.00	100.00
Total	26,790.48	0.00	0.00	26,790.48	10,013.77	6,945.00	16,958.77	9,831.71	63.30
1800-Stipends - Sports Teams									
2110-Social Work Services									
2110.51900. Wages Paid - Social Worker	61,862.78	0.00	0.00	61,862.78	32,791.59	0.00	32,791.59	29,071.19	53.01
2110.52100. Group Life Insurance - Social Worker	37.80	0.00	0.00	37.80	28.35	0.00	28.35	9.45	75.00
2110.52200. FICA/Medicare Employer - Social Worker	897.01	0.00	0.00	897.01	502.70	0.00	502.70	394.31	56.04
2110.52800. Health Insurance - Social Worker	1,410.00	0.00	0.00	1,410.00	0.00	0.00	0.00	1,410.00	0.00
2110.56100. Supplies	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
Total	64,307.59	0.00	0.00	64,307.59	33,322.64	0.00	33,322.64	30,984.95	51.82
2130-Health Office									
2130.51901. Wages Paid - School Nurse	90,366.71	0.00	0.00	90,366.71	46,044.82	0.00	46,044.82	44,321.89	50.95
2130.51910. Wages Paid - Nurse Substitutes	4,000.00	0.00	0.00	4,000.00	1,470.00	0.00	1,470.00	2,530.00	36.75
2130.51930. Nursing Stipends Paid	1,834.00	0.00	0.00	1,834.00	1,834.00	0.00	1,834.00	0.00	100.00
2130.52100. Group Life Insurance - Health Office	66.15	0.00	0.00	66.15	50.40	0.00	50.40	15.75	76.19
2130.52200. FICA/Medicare Employer - Health	6,913.05	0.00	0.00	6,913.05	3,730.35	0.00	3,730.35	3,182.70	53.96
2130.52800. Health Insurance - Health Office	9,548.82	0.00	0.00	9,548.82	9,454.66	0.00	9,454.66	94.16	99.01
2130.53230. Purchased Pupil Services	700.00	0.00	0.00	700.00	0.00	0.00	0.00	700.00	0.00
2130.54300. Repairs & Maint Equipment	200.00	0.00	0.00	200.00	0.00	0.00	0.00	200.00	0.00
2130.56100. Supplies	1,600.00	0.00	0.00	1,600.00	830.46	0.00	830.46	769.54	51.90
2130.56430. Professional Periodicals	100.00	0.00	0.00	100.00	69.00	0.00	69.00	31.00	69.00
2130.58100. Dues & Fees	400.00	0.00	0.00	400.00	0.00	0.00	0.00	400.00	0.00
Total	115,728.73	0.00	0.00	115,728.73	63,483.69	0.00	63,483.69	52,245.04	54.86
2140-Psychological Services									
2140.51900. Wages Paid - School Psychologist	50,711.78	0.00	0.00	50,711.78	25,083.28	0.00	25,083.28	25,628.50	49.46
2140.52100. Group Life Insurance - Psychologist	37.80	0.00	0.00	37.80	22.05	0.00	22.05	15.75	58.33
2140.52200. FICA/Medicare Employer - Psychologist	735.32	0.00	0.00	735.32	374.57	0.00	374.57	360.75	50.94
2140.53230. Purchased Pupil Services	1,000.00	0.00	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
2140.56100. Assessment Supplies	4,000.00	0.00	0.00	4,000.00	99.00	0.00	99.00	3,901.00	2.48
2140.56110. Instructional Supplies - Psychologist	100.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00
Total	56,584.90	0.00	0.00	56,584.90	25,578.90	0.00	25,578.90	31,006.00	45.20
2150-Speech & Audiology Services									
2150.53230. Purchased Pupil Services	10,292.00	0.00	0.00	10,292.00	0.00	0.00	0.00	10,292.00	0.00
2150.56100. Supplies	775.00	0.00	0.00	775.00	345.00	0.00	345.00	430.00	44.52
Total	11,067.00	0.00	0.00	11,067.00	345.00	0.00	345.00	10,722.00	3.12
2160-PT/OT Services									
2160.53230. Purchased Pupil Services	2,245.00	0.00	0.00	2,245.00	0.00	0.00	0.00	2,245.00	0.00
Total	2,245.00	0.00	0.00	2,245.00	0.00	0.00	0.00	2,245.00	0.00
2210-Improvement of Instruction									
2210.53220. In Service	5,000.00	0.00	0.00	5,000.00	1,450.40	355.00	1,805.40	3,194.60	36.11
2210.55800. Conference/Travel - Professional Development	1,500.00	0.00	0.00	1,500.00	1,266.10	90.00	1,356.10	143.90	90.41
2210.56100. Supplies	700.00	0.00	0.00	700.00	324.05	0.00	324.05	375.95	46.29
Total	7,200.00	0.00	0.00	7,200.00	3,040.55	445.00	3,485.55	3,714.45	48.41
2220-Library/Media Services									
2230-Technology									
2230.51901. Wages Paid - Technology Staff	11,188.17	0.00	0.00	11,188.17	6,614.67	0.00	6,614.67	4,573.50	59.12
2230.52100. Group Life Insurance - Technology	7.56	0.00	0.00	7.56	5.67	0.00	5.67	1.89	75.00
2230.52200. FICA/Medicare Employer - Technology	855.90	0.00	0.00	855.90	497.08	0.00	497.08	358.82	58.08
2230.52800. Health Insurance - Technology	1,896.53	0.00	0.00	1,896.53	1,422.36	0.00	1,422.36	474.17	75.00
2230.53520. Other Technical Services	68,659.48	0.00	0.00	68,659.48	50,547.38	18,111.10	68,658.48	1.00	100.00
2230.56100. Supplies	1,500.00	0.00	0.00	1,500.00	634.63	0.00	634.63	865.37	42.31
2230.56500. Technology Supplies	1,000.00	0.00	0.00	1,000.00	473.21	0.00	473.21	526.79	47.32
2230.57340. Technology Hardware - Instructional	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00

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2230.57341. Technology Hardware - Non-Instructional	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2230.57350. Software - Instructional	17,024.97	0.00	0.00	17,024.97	10,348.37	0.00	10,348.37	6,676.60	60.78
2230.57351. Software - Non-Instructional	23,324.16	0.00	0.00	23,324.16	14,799.16	1,695.00	16,494.16	6,830.00	70.72
Total	131,456.77	0.00	0.00	131,456.77	85,342.53	19,806.10	105,148.63	26,308.14	79.99
2310-Board of Education									
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	10,893.65	0.00	0.00	10,893.65	6,040.64	0.00	6,040.64	4,853.01	55.45
2310.52100. Group Life Insurance - BOE Office	7.56	0.00	0.00	7.56	5.67	0.00	5.67	1.89	75.00
2310.52200. FICA/Medicare Employer - BOE Office	833.36	0.00	0.00	833.36	443.01	0.00	443.01	390.35	53.16
2310.52300. Pension Contributions - BOE Office	2,195.62	0.00	0.00	2,195.62	289.54	0.00	289.54	1,906.08	13.19
2310.52600. Unemployment Compensation - BOE Office	3,000.00	0.00	0.00	3,000.00	11.05	0.00	11.05	2,988.95	0.37
2310.52700. Workers' Compensation - BOE Office	22,885.96	0.00	0.00	22,885.96	17,163.17	5,721.49	22,884.66	1.30	99.99
2310.52800. Health Insurance - BOE Office	4,046.78	0.00	0.00	4,046.78	3,035.16	0.00	3,035.16	1,011.62	75.00
2310.53020. Legal Services - BOE Office	35,000.00	0.00	0.00	35,000.00	14,365.00	20,635.00	35,000.00	0.00	100.00
2310.55200. Property/Liability Insurance - BOE Office	18,848.36	0.00	0.00	18,848.36	14,385.77	4,462.59	18,848.36	0.00	100.00
2310.55400. Advertising - BOE Office	500.00	0.00	0.00	500.00	275.00	0.00	275.00	225.00	55.00
2310.55800. Conference/Travel - BOE Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2310.56100. Supplies - BOE Office	1,400.00	0.00	0.00	1,400.00	236.18	0.00	236.18	1,163.82	16.87
2310.58100. Dues & Fees - BOE Office	2,451.00	0.00	0.00	2,451.00	2,401.00	0.00	2,401.00	50.00	97.96
2310.58900. Graduation Costs - BOE Office	500.00	0.00	0.00	500.00	0.00	0.00	0.00	500.00	0.00
Total	102,862.29	0.00	0.00	102,862.29	58,651.19	30,819.08	89,470.27	13,392.02	86.98
2320-Superintendents Office									
2320.51900. Wages Paid - Superintendent	61,842.00	0.00	0.00	61,842.00	37,067.45	0.00	37,067.45	24,774.55	59.94
2320.51901. Wages Paid - Non-Certified - Supt Admin Office	10,893.65	0.00	0.00	10,893.65	6,040.64	0.00	6,040.64	4,853.01	55.45
2320.52100. Group Life Insurance - Superintendent Office	307.56	0.00	0.00	307.56	155.03	0.00	155.03	152.53	50.41
2320.52200. FICA/Medicare Employer - Superintendent	1,746.75	0.00	0.00	1,746.75	980.50	0.00	980.50	766.25	56.13
2320.52300. Pension Contributions - Superintendent's Office	2,195.62	0.00	0.00	2,195.62	289.54	0.00	289.54	1,906.08	13.19
2320.52800. Health Insurance - Superintendent's Office	4,046.78	0.00	0.00	4,046.78	3,035.16	0.00	3,035.16	1,011.62	75.00
2320.55800. Conference/Travel - Superintendent's Office	1,200.00	0.00	0.00	1,200.00	430.00	0.00	430.00	770.00	35.83
2320.56100. Supplies - Superintendent's Office	300.00	0.00	0.00	300.00	51.92	0.00	51.92	248.08	17.31
2320.58100. Dues & Fees - Superintendent's Office	4,326.00	0.00	0.00	4,326.00	4,326.00	0.00	4,326.00	0.00	100.00
Total	86,858.36	0.00	0.00	86,858.36	52,376.24	0.00	52,376.24	34,482.12	60.30
2400-School Administration Office									
2400.51900. Wages Paid - Principal	106,159.38	0.00	0.00	106,159.38	58,848.98	0.00	58,848.98	47,310.40	55.43
2400.51901. Wages Paid - Non-Certified - School Administration	46,006.56	0.00	0.00	46,006.56	26,814.87	0.00	26,814.87	19,191.69	58.28
2400.52100. Group Life Insurance - School Administration Office	223.20	0.00	0.00	223.20	236.85	0.00	236.85	(13.65)	106.12
2400.52200. FICA/Medicare Employer - School Administration	3,507.09	0.00	0.00	3,507.09	2,905.37	0.00	2,905.37	601.72	82.84
2400.52300. Pension Contributions - School Admin Office	1,854.53	0.00	0.00	1,854.53	1,283.94	0.00	1,283.94	570.59	69.23
2400.52800. Health Insurance - School Administration Office	3,000.00	0.00	0.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
2400.53300. Other Prof/Tech Services	2,973.60	0.00	0.00	2,973.60	0.00	0.00	0.00	2,973.60	0.00
2400.55301. Postage	3,500.00	0.00	0.00	3,500.00	2,040.07	0.00	2,040.07	1,459.93	58.29
2400.55800. Conference/Travel - School Administration Office	750.00	0.00	0.00	750.00	298.64	0.00	298.64	451.36	39.82
2400.56100. Supplies	2,500.00	0.00	0.00	2,500.00	1,262.81	0.00	1,262.81	1,237.19	50.51
2400.56430. Professional Periodicals	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2400.58100. Dues & Fees - School Administration	1,014.00	0.00	0.00	1,014.00	1,014.00	0.00	1,014.00	0.00	100.00
Total	171,788.36	0.00	0.00	171,788.36	94,705.53	0.00	94,705.53	77,082.83	55.13
2510-Business Office									
2510.51901. Wages Paid - Non Certified - Business Office	110,354.12	0.00	0.00	110,354.12	56,726.43	0.00	56,726.43	53,627.69	51.40
2510.52100. Group Life Insurance - Business Office	189.49	0.00	0.00	189.49	112.28	0.00	112.28	77.21	59.25

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2510.52200. FICA/Medicare Employer - Business Office	8,442.09	0.00	0.00	8,442.09	4,303.68	0.00	4,303.68	4,138.41	50.98
2510.52300. Pension Contributions - Business Office	5,284.98	0.00	0.00	5,284.98	1,626.80	0.00	1,626.80	3,658.18	30.78
2510.52800. Health Insurance - Business Office	27,820.03	0.00	0.00	27,820.03	5,689.62	0.00	5,689.62	22,130.41	20.45
2510.53300. Other Prof/Tech Services - Business Office	7,500.00	0.00	0.00	7,500.00	1,163.54	0.00	1,163.54	6,336.46	15.51
2510.53410. Audit/Accounting Services - Business Office	25,000.00	0.00	0.00	25,000.00	23,042.66	0.00	23,042.66	1,957.34	92.17
2510.55800. Conference/Travel - Business Office	300.00	0.00	0.00	300.00	0.00	0.00	0.00	300.00	0.00
2510.56100. Supplies - Business Office	500.00	0.00	0.00	500.00	214.79	0.00	214.79	285.21	42.96
Total	185,390.71	0.00	0.00	185,390.71	92,879.80	0.00	92,879.80	92,510.91	50.10
2600-Building & Grounds									
2600.51901. Wages Paid - Buiding Maintenance	106,095.00	0.00	0.00	106,095.00	58,983.27	0.00	58,983.27	47,111.73	55.59
2600.52100. Group Life Insurance - Maintenance Department	100.08	0.00	0.00	100.08	62.82	0.00	62.82	37.26	62.77
2600.52200. FICA/Medicare Employer - Maintenance	8,116.27	0.00	0.00	8,116.27	4,422.54	0.00	4,422.54	3,693.73	54.49
2600.52300. Pension Contributions - Maintenance Office	2,774.55	0.00	0.00	2,774.55	1,102.32	0.00	1,102.32	1,672.23	39.73
2600.52800. Health Insurance - Maintenance	18,965.33	0.00	0.00	18,965.33	14,877.34	0.00	14,877.34	4,087.99	78.44
2600.54010. Purchased Property Services	23,004.72	0.00	0.00	23,004.72	16,987.24	4,837.36	21,824.60	1,180.12	94.87
2600.54101. Rubbish Removal	5,600.00	0.00	0.00	5,600.00	4,129.86	1,354.05	5,483.91	116.09	97.93
2600.54300. Equipment Repairs & Maint	15,000.00	0.00	0.00	15,000.00	1,214.80	0.00	1,214.80	13,785.20	8.10
2600.54301. Building Repairs & Maint	7,000.00	0.00	0.00	7,000.00	2,470.97	0.00	2,470.97	4,529.03	35.30
2600.54411. Water	2,700.00	0.00	0.00	2,700.00	1,124.46	0.00	1,124.46	1,575.54	41.65
2600.54412. Sewer	1,900.00	0.00	0.00	1,900.00	725.93	0.00	725.93	1,174.07	38.21
2600.55300. Communications - Telephone & Internet	15,749.85	0.00	0.00	15,749.85	9,623.84	3,709.27	13,333.11	2,416.74	84.66
2600.56100. General Supplies - Maintenance Department	20,000.00	0.00	0.00	20,000.00	12,923.11	527.80	13,450.91	6,549.09	67.25
2600.56220. Electricity	60,552.00	0.00	0.00	60,552.00	36,628.54	20,184.00	56,812.54	3,739.46	93.82
2600.56230. Liquid Propane	12,000.00	0.00	0.00	12,000.00	7,356.78	0.00	7,356.78	4,643.22	61.31
2600.56240. Heating Oil	24,000.00	0.00	0.00	24,000.00	13,758.95	10,241.05	24,000.00	0.00	100.00
2600.56260. Gasoline	400.00	0.00	0.00	400.00	102.67	0.00	102.67	297.33	25.67
Total	323,957.80	0.00	0.00	323,957.80	186,495.44	40,853.53	227,348.97	96,608.83	70.18
2700-Student Transportation									
2700.55100. Contracted Pupil Transp Reg	392,746.00	0.00	0.00	392,746.00	272,886.00	122,882.73	395,768.73	(3,022.73)	100.77
2700.55108. Contracted Pupil Transp Spec Ed HS	113,753.63	0.00	0.00	113,753.63	68,740.64	66,289.00	135,029.64	(21,276.01)	118.70
2700.55109. Contracted Pupil Transp Spec Ed Elem	46,788.63	0.00	0.00	46,788.63	38,066.11	26,280.00	64,346.11	(17,557.48)	137.53
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	5,500.00	0.00	0.00	5,500.00	658.50	0.00	658.50	4,841.50	11.97
2700.56260. Gasoline	48,000.00	0.00	0.00	48,000.00	23,682.45	0.00	23,682.45	24,317.55	49.34
Total	606,788.26	0.00	0.00	606,788.26	404,033.70	215,451.73	619,485.43	(12,697.17)	102.09
6000-HS Tuition									
6000.000100.55610. Tuition - HS Regular Ed - public schools	1,460,485.60	0.00	0.00	1,460,485.60	1,046,186.50	385,897.50	1,432,084.00	28,401.60	98.06
6000.000200.55610. Tuition - HS Special Ed - public schools	410,499.06	0.00	0.00	410,499.06	345,339.83	88,381.89	433,721.72	(23,222.66)	105.66
6000.000200.55620. GRANTS - To Be Determined	(205,615.45)	0.00	0.00	(205,615.45)	(6,388.91)	0.00	(6,388.91)	(199,226.54)	3.11
6000.000200.55630. Tuition - HS Special Ed - private schools	256,642.14	0.00	0.00	256,642.14	105,834.22	85,836.17	191,670.39	64,971.75	74.68
Total	1,922,011.35	0.00	0.00	1,922,011.35	1,490,971.64	560,115.56	2,051,087.20	(129,075.85)	106.72
6100-Elementary Tuition									
6100.55631. Tuition - Elem Special Ed - private schools	131,754.00	0.00	0.00	131,754.00	100,875.00	89,460.00	190,335.00	(58,581.00)	144.46
6100.55660. Tuition - Elem Magnet Schools	114,046.60	0.00	0.00	114,046.60	108,266.80	0.00	108,266.80	5,779.80	94.93
Total	245,800.60	0.00	0.00	245,800.60	209,141.80	89,460.00	298,601.80	(52,801.20)	121.48
Total Expenditures	6,328,668.00	0.00	0.00	6,328,668.00	4,095,304.72	974,034.42	5,069,339.14	1,259,328.86	80.10