

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Julian Freund
Date: May 10, 2022
Subject: Town of Sprague FY 2023 Budget

Background

According to the MARB statute, the MARB has approval authority of certain elements of the annual budgets of Tier II municipalities, including approval of assumptions regarding state revenues, property tax revenues and mill rates. The statute also provides MARB with an opportunity for review and comment on the budget prior to adoption by the local legislative body. The Memorandum of Agreement for restructuring funds between OPM and the Town of Sprague requires the entire Town budget be approved by the MARB.

The Sprague Subcommittee, at its April 28 meeting, voted to recommend that the full MARB approve the budget as proposed by the Sprague Board of Finance. A public hearing on the budget is scheduled for May 16th. MARB action on the budget will be on the May MARB meeting agenda. Following the public hearing and MARB action, the budget will go to either a Town Meeting or to referendum for final local approval.

Recommended FY 2023 Budget Review

Revenues

Overall General Fund revenues increase by \$138,450 or 1.4%, over the adopted FY 2022 budget in the recommended FY 2023 budget. This net increase is driven by an increase in Property Taxes of \$326,927, offset by a reduction in budgeted State Aid and a reduced Transfer In of bond premium (which coincides with scheduled bond interest payments).

Revenue Summary

Category	FY 2021 Preliminary	FY 2022 Adopted	FY 2022 Projected	FY 2023 Recommended	Change vs FY 2022	Percent Change
Property Taxes	6,138,650	6,241,789	6,249,534	6,568,716	326,927	5.2%
State Aid	3,243,604	3,250,916	3,258,003	3,119,484	(131,432)	-4.0%
All Other Revenues	359,464	320,158	335,705	263,113	(57,045)	-17.8%
Total Revenues	9,741,718	9,812,863	9,843,242	9,951,313	138,450	1.4%

Property Taxes

Current Levy Tax Collections in the Recommended FY 2023 budget total \$6,130,716. This is an increase of \$329,677, or 5.7% over the FY 2022 levy. Grand List growth of approximately 5% generates almost \$290,000 of the new Current Levy revenue. The remainder of the increase is the result of a proposed

quarter mill increase to the mill rate, to a mill rate of 36.25 mills. The mill rate increase generates an additional \$40,285 in tax revenue.

Current Levy (in millions)				
	FY 2022 Adopted	Increase due to:		FY 2023 Proposed
		Grand List Growth	Mill Increase 0.50	
Current Levy	5.80	0.29	0.04	6.13

Because of the higher than anticipated grand list growth, the Town’s current mill rate of 36.0 mills would have been more than sufficient to cover current operations. In order to continue the trend of gradual increases in the mill rate as built into the 5-Year Plan, the Recommended Budget includes a 0.25 mill increase. This provides additional resources to direct toward certain non-recurring needs: potential costs related to the Paper Mill Pond dam as well as planned efforts to eliminate the deficit in the Capital Non-Recurring (CNR) Fund.

Property tax collections in the Recommended Budget are based on a tax collection rate of 97.0% which has been the budgeted collection rate for several years. The table below depicts the Town’s actual collection rates from FY 2018 to FY 2020, the preliminary actual rate for FY 2021, and budgeted rates for FY 2022 and FY 2023.

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Preliminary	FY 2022 Budgeted	FY 2023 Budgeted
Tax Collection Rate	97.7%	97.8%	97.7%	98.0%	97.0%	97.0%

Collections on prior year taxes, interest and lien fees, and supplemental motor vehicle taxes are all budgeted at the same level as the current fiscal year.

5-Year Plan: The previously approved 5-Year Plan assumed no Grand List growth for the FY 2022 budget. All of the additional revenue generated by the actual Grand List growth on the October 2021 list represents unanticipated tax revenue. The Plan also provided for a 0.5 mill increase to the mill rate.

State Aid

State Aid to municipalities comprises approximately one third of the Town’s operating revenue sources. The amounts budgeted in FY 2023 are consistent with the Governor’s mid-term budget, with one shift from the current year budget. Beginning in FY 2023, the Town is no longer budgeting Town Aid Roads as a General Fund revenue. Rather, the Town Aid grant will be budgeted as a source revenue to the Capital Non-Recurring Fund which is the fund used by the Town for the majority of eligible road related capital projects. This will ensure an ongoing source of funding for eligible capital road work in the capital fund. Most other sources of State Aid are level funded in FY 2023 with modest increases in the Education Cost Sharing grant (\$14,341) and in the PILOT grant (\$8,122).

5-Year Plan: The 5-Year Plan assumed level State Aid in FY 2023. As noted above, the level of State Aid included in the Recommended Budget is consistent with the State budget. The

shifting of Town Aid Roads from the General Fund to the CNR Fund is a new recommendation.

Other Revenue

All other sources of revenue represent about 3% of General Fund revenues. Among the Other Revenue Sources in FY 2022 is the use of \$52,929 of bond premium from the September 2020 bond issue to be used as an offset to scheduled Debt Service payments in FY 2023. This is a reduction from the FY 2022 amount of \$105,000 and represents the balance of bond premium available for this purpose.

5-Year Plan: The 5-Year Plan initially assumed all of the remaining bond premium would be used to offset bond interest in FY 2022. The Town opted to spread the use of bond premium over one additional fiscal year.

Expenditures

Overall expenditures increase by \$259,194, or 2.7% in the Recommended FY 2023 budget. This net increase reflects a 1.6% increase in Education expenditures, an increase of 6.8% in Town operations, and an increase of 1.9% in Debt Service and capital expenditures.

Expenditure Summary

Category	FY 2021 Preliminary	FY 2022 Adopted	FY 2022 Projected	FY 2023 Recommended	Change vs FY 2022	Percent Change
Town Operating	1,901,392	1,973,009	1,976,284	2,106,049	133,040	6.8%
Debt Service and CNR	887,214	873,875	863,325	891,475	17,600	1.9%
Education	6,470,181	6,787,139	6,677,873	6,895,693	108,554	1.6%
Total Expenditures	9,258,787	9,634,023	9,517,482	9,893,217	259,194	2.7%

Town Operations

Budgeted expenditures for Town Operations reflect several significant adjustments, including the following:

- Additional funding for outside legal counsel for ongoing litigation: \$25,000
- Increase in the part-time and overtime hours budgeted in Highways: \$11,773
- Increased heating fuel and diesel gas costs (Town Office Building and Highways): \$7,000
- A reduction in the anticipated cost of cyber-insurance based on quotes: -\$4,562
- Increase in health insurance benefits costs: \$10,108
- Increase in fringe benefits expense for Resident Trooper: \$7,000
- Increase in tip fee expenses for disposal of solid waste: \$4,000

In addition to the adjustments in the cost of operations itemized above, the FY 2023 budget directs resources toward certain non-recurring needs:

- \$10,000 for engineering fees toward the cost of an inspection of the Paper Mill Pond dam
- \$37,000 as contingency for potential expenses at the Paper Mill Pond dam

5-Year Plan: Operating Expenditures in the second year of the 5-Year Plan (FY 2023) totaled \$2,004,998 which is approximately \$124,769, or about 6%, less than the budget recommended for FY 2023. Roughly half of the variance is attributable to the funds set-aside for the Paper Mill Pond dam.

Debt Service and Transfer to Capital Non-Recurring Fund

Total Debt Service requirements decrease by -\$37,400 based on scheduled payments. As part of the September 2020 bond issue, the Town received bond premium which has been planned to offset a portion of interest cost over three years (FY 2021 – FY 2023). The use of bond premium is reflected as a Transfer In of \$52,929 under Other Miscellaneous Revenues.

The contribution to Capital reserve consists of two parts in FY 2023. A transfer of \$17,000 is included for planned capital expenses. An additional \$60,000 is transferred to continue the reduction of the deficit in the Capital Non-Recurring Fund.

5-Year Plan: Debt Service in the Recommended Budget is equal to the scheduled payments reflected in the 5-Year Plan. The \$17,000 transfer for capital expenses is slightly below the \$22,000 included in the 5-Year Plan. The \$60,000 transfer for deficit reduction is less than the previously adopted 5-Year Plan, though the Town also made a supplemental transfer of \$150,000 from FY 2021.

Education

The Education budget represents an increase of \$108,554, or 1.6% over the current year budget. As explained in the Board of Education budget document, the FY 2022 Education budget reflects the combined effect of the following major budget drivers:

- Increases in the following accounts:
 - Special Education Tuition – Public, High School: \$135,452
 - Special Education Tuition – Private, Elementary: \$79,771
 - Software: \$23,356
 - Magnet School Tuition – Elementary (Regular & Special Educ.): \$20,908

- Decreases in the following accounts:
 - Regular Education Tuition – High School: -\$127,017
 - Health and Life Insurance Benefits: -\$44,119
 - Special Education – Private, High School: -\$21,754
 - Contracted Transportation: -\$17,705

The remaining Education accounts increase in the aggregate by a net \$59,662.

5-Year Plan: A one tenth of one percent difference separates the proposed FY 2023 Budget for Education from the 5-Year Plan (which provided for increases of 1.5% per year).



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

Budget Hearing
May 16th @ 7pm
Sayles School

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2020-2021		2021-2022		2021-2022		2022-2023		22-23 Bud \$	22-23 Bud %
85		CAPITAL & NON-RECURRING											
86	Source	CNR REVENUES											
87	Bond10	Bond 10 year				-		-		-			0.0%
88	Bond15	Bond 15 year				-		-		-			0.0%
89	Bond20	Bond 20 year				-		-		-			0.0%
90	CNR	Capital & Non-Recurring Fund				-		-		-			0.0%
91	BFD	CNR - Baltic Fire Department Reserve Fund				-		-		-			0.0%
92	GF	General Fund				-		-		-			0.0%
93	LOCIP	Local CIP				-		-		-			0.0%
94	OSF	Openspace Fund				-		-		-			0.0%
95	TAR	Town Aid for Roads				-		-		-			0.0%
96	FAD	Fundraisers and Donations				-		-		-			0.0%
97	GRANT	Grants				485,000		-		-			-100.0%
98	OTH	Other				-		-		-			0.0%
99		TOTAL CNR REVENUES			-	485,000		-		-			-100.0%
100													
101		CNR EXPENDITURES											
109													
110		Major Grant Projects											
119	Bond10	Hanover Reservoir Dredging and Dam Repair				-		-		-			
120													
121	OTH	Fish Ladder			56,188	-		-		-			
122													
123		Town Facilities											
134	CASH	Town Facilities Technology				-	6,000	6,000		3,000			
136	CASH	Library Technology, Equipment and Capital Improvements				-	-	-		-			
144													
145		Town Reserve Fund Contributions											
146	CASH	Transfer to Plan of C & D Reserve			3,000	3,000	3,000	3,000		4,000			
147	CASH	Transfer to Salary 27th Pay Period Reserve			3,000	3,000	3,000	3,000		3,000			
148	CASH	Transfer to Town Revaluation Reserve			10,000	10,000	10,000	10,000		7,000			
149													
150		Public Works											
151	Bond20	Tree Removal and Pruning			154,612	-		-		-			
152	GF	Tree Replacement			-	-	-	-		-			
153													
240		Water and Sewer Authority											
261	BOND	Water & Sewer Capital Upgrades			42,000	-		-		-			
271													
272													
273		Fire Department											
283	Bond10	Turn Out Gear				-		-		-			
299	GRANT	Retaining Wall				-	485,000	-		-			
309	Bond15	Ambulance - A524				-		-		-			
315	Bond20	Rescue - R-424				-		-		-			
316		Total CNR Expenditures				-	507,000	22,000		17,000			
317		Less Total CNR Revenues				-	(485,000)	-		-			
318		Due from Tax Base (Acct #7360)			22,000	22,000	22,000	22,000		17,000			-22.7%



**TOWN OF SPRAGUE
OPERATING BUDGET AND
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	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2020-2021	2021-2022	2021-2022	2022-2023				2022-2023	22-23 Bud \$	22-23 Bud %	
319		DETAIL BREAKDOWN OF GENERAL GOVERNMENT											
320	6000	BOARD OF SELECTMEN	91,304	81,864	80,993	83,550				1,686	2.1%		
321	-1	First Selectman	40,400	40,804	40,804	41,621				817	2.0%		
322	-2	Selectman	1,200	1,200	1,200	1,200				-	0.0%		
323	-3	Selectman	1,200	1,200	1,200	1,200				-	0.0%		
324	-4	Office supplies, meetings, misc.	1,260	1,260	1,315	1,401				141	11.2%		
325	-5	Mileage	-	1,000	74	1,000				-	0.0%		
326	-6	Executive Assistant	47,244	36,400	36,400	37,128				728	2.0%		
327	-7	Stipends for Additional Board Participation	-	-	-	-				-	0.0%		
328													
329	6005	ELECTIONS	18,000	20,550	19,909	22,110				1,560	7.6%		
330	-1	Elections - Salaries	4,880	6,409	6,409	6,402				(7)	-0.1%		
331	-2	Elections - Misc	13,120	14,141	13,500	15,708				1,567	11.1%		
332													
333	6010	BOARD OF FINANCE	188	188	188	188				-	0.0%		
334	-2	Town reports, supplies, brochures	188	188	188	188				-	0.0%		
335													
336	6011	AUDITING	19,923	23,200	23,200	25,850				2,650	11.4%		
337													
338	6012	BOOKKEEPER	29,380	29,677	29,677	30,253				576	1.9%		
339	-1	Salary	28,443	28,777	28,777	29,353				576	2.0%		
340	-2	Support	937	900	900	900				-	0.0%		
341													
342	6015	TAX ASSESSOR	24,389	25,287	23,208	24,635				(652)	-2.6%		
343	-1	Salary	22,165	22,387	22,387	22,835				448	2.0%		
344	-4	Travel expense	300	300	300	300				-	0.0%		
345	-5	Education & Dues	-	100	-	-				(100)	-100.0%		
346	-6	Sup. post., pricing manuals, repair/maint	1,924	1,500	521	1,500				-	0.0%		
347	-7	Mapping	-	1,000	-	-				(1,000)	-100.0%		
348													
349	6025	TAX COLLECTOR	28,056	27,965	27,765	30,207				2,242	8.0%		
350	-1	Salary	26,797	27,065	27,065	27,607				542	2.0%		
351	-2	DMV Charge Delinquent MV	-	-	-	-				-	0.0%		
352	-4	Misc. supplies, school	485	700	500	700				-	0.0%		
353	-5	Postage	774	200	200	1,900				1,700	850.0%		
354													
355	6030	TOWN TREASURER	2,400	2,400	2,400	2,400				-	0.0%		
356													
357	6035	TOWN COUNSEL	18,847	27,000	41,000	48,000				21,000	77.8%		
358	-1	Town Counsel	17,847	20,000	40,000	45,000				25,000	125.0%		
359	-2	Financial Advisor	1,000	7,000	1,000	3,000				(4,000)	-57.1%		
360													
361	6040	TOWN CLERK	53,505	53,671	53,927	54,938				1,267	2.4%		
362	-1	Salary	50,057	50,558	50,558	51,569				1,011	2.0%		
363	-2	Office supplies, misc.	1,533	1,463	1,463	1,463				-	0.0%		
364	-3	Dog Licenses	540	350	350	350				-	0.0%		
365	-4	School	975	900	1,156	1,156				256	28.4%		
366	-5	Micro filming (security)	400	400	400	400				-	0.0%		
367													
368	6045	TELEPHONE SERVICES/DSL/WEBSITE	12,157	12,056	11,589	12,169				113	0.9%		
369													
370	6050	POOL SECRETARIES	57,848	59,368	59,369	60,560				1,192	2.0%		
371	-1	Salary - Assistant Town Clerk	22,879	23,850	23,850	24,331				482	2.0%		
372	-2	Salary - Land Use Clerk	34,969	35,519	35,519	36,229				711	2.0%		
373													
374	6055	TOWN OFFICE BUILDING	33,849	37,522	47,804	42,776				5,254	14.0%		
375	-1	Janitorial Services	9,822	9,822	9,384	9,900				78	0.8%		
376	-2	Supplies, Maintenance	2,000	2,000	2,000	2,000				-	0.0%		
377	-3	Heat Town Hall Facilities	6,155	11,000	10,000	14,000				3,000	27.3%		
378	-4	Lights Town Hall Facilities	10,893	9,700	11,420	11,876				2,176	22.4%		
379	-5	Repair & Renovation	4,979	5,000	15,000	5,000				-	0.0%		
380													
381	6060	GRANTS/CONTRACTS MANAGER	-	-	-	-				-	0.0%		
382	-1	Salary	-	-	-	-				-	0.0%		
383	-2	Workshops, Seminars	-	-	-	-				-	0.0%		
384	-3	Misc. Supplies, Subscription, Postage	-	-	-	-				-	0.0%		
385	-4	Mileage	-	-	-	-				-	0.0%		
386													
387	6100	PLANNING & ZONING COMMISSION	16,465	18,870	18,870	19,018				148	0.8%		
388	-1	Zoning Enforcement Officer	7,297	7,370	7,370	7,518				148	2.0%		
389	-2	Technical Assistant-Planner	9,168	11,500	11,500	11,500				-	0.0%		
390	-5	Secretarial & Other Services	-	-	-	-				-	0.0%		
391													
392	6111	LAND USE	487	500	500	500				-	0.0%		
393													
394	6115	ECONOMIC DEVELOPMENT	225	225	225	900				675	300.0%		
395													



**TOWN OF SPRAGUE
OPERATING BUDGET AND
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**Budget Hearing
May 16th @ 7pm
Sayles School**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2020-2021	2021-2022	2021-2022	2022-2023				2022-2023		22-23 Bud \$	22-23 Bud %
478	6620	BUILDING OFFICIAL	19,989	21,662	21,357	22,660						999	4.6%
479	-1	Salary	19,666	19,862	19,862	20,260						399	2.0%
480	-2	Mileage	-	800	800	800						-	0.0%
481	-3	Membership fees	135	250	145	250						-	0.0%
482	-6	Education, Training, Misc.	4	250	250	850						600	240.0%
483	-7	Office Supplies, Code volumes	184	500	300	500						-	0.0%
484													
485	6625	BLIGHT ENFORCEMENT OFFICER	3,741	3,927	3,927	4,000						74	1.9%
486	-1	Salary	3,591	3,627	3,627	3,700						74	2.0%
487	-2	Mileage	-	150	150	150						-	0.0%
488	-3	Postage	150	150	150	150						-	0.0%
489													
490	6700	SANITATION & WASTE REMOVAL	68,028	70,000	70,000	70,000						-	0.0%
491	-2	Materials & Misc.	4,458	5,000	5,000	5,000						-	0.0%
492	-3	Recycling	63,570	65,000	65,000	65,000						-	0.0%
493													
494	6702	WASTE MANAGEMENT	58,186	63,000	65,005	67,000						4,000	6.3%
495													
496	6810	COMMISSION ON AGING	58,043	66,660	59,029	67,756						1,096	1.6%
497	-1	Salary - Coordinator	29,819	29,764	29,764	30,359						596	2.0%
498	-2	Municipal Agent	30	100	100	100						-	0.0%
499	-4	Office, supplies, misc.	1,104	1,200	1,250	1,250						50	4.2%
500	-5	Elevator contract	2,515	2,601	2,643	2,640						39	1.5%
501	-6	Programs	1,539	2,000	1,700	2,000						-	0.0%
502	-7	Van Driver/Bus Driver -1	-	3,500	76	3,500						-	0.0%
503	-7a	Van Driver/Bus Driver-2	20,469	20,496	20,496	20,907						412	2.0%
504	-8	Senior Center Aide	-	-	-	-						-	0.0%
505	-9	Vehicle Expenses	2,567	7,000	3,000	7,000						-	0.0%
506													
507	6950	CAPITAL PROJECTS	12,919	14,700	14,700	24,700						10,000	68.0%
508	-1	Repairs to Central Plant	5,154	6,000	6,000	6,000						-	0.0%
509	-2	Engineering Fees	7,765	8,700	8,700	18,700						10,000	114.9%
510													
511	7000	PARKS & PLAYGROUND (BoS)	1,050	750	750	750						-	0.0%
512													
513	7002	RECREATION COMMISSION	-	-	-	-						-	0.0%
514	-1	Recreation Salaries	-	-	-	-						-	0.0%
515	-2	Recreation Supplies	-	-	-	-						-	0.0%
516													
517	7003	RECREATION FACILITIES	1,560	1,825	1,573	1,825						-	0.0%
518	-2	Electricity	1,560	1,825	1,573	1,825						-	0.0%
519													
520	7004	RECREATION EVENTS	772	3,650	3,650	3,650						-	0.0%
521	-1	Three Villages Fall Festival	-	2,000	2,000	2,000						-	0.0%
522	-2	Earth Day	(5)	400	400	400						-	0.0%
523	-3	Youth Year Long Activity	277	500	500	500						-	0.0%
524	-4	Shetucket River Festival	-	250	250	250						-	0.0%
525	-8	Other/Indoor Soccer	500	500	500	500						-	0.0%
526													
527	7005	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250						-	0.0%
528	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250						-	0.0%
529													
530	7010	GRIST MILL	23,813	15,572	15,343	17,650						2,078	13.3%
531	-1	Supplies, Maintenance	189	850	850	850						-	0.0%
532	-2	Elevator Maintenance	8,494	2,372	2,411	3,000						628	26.5%
533	-3	Heat & Lights	7,691	7,850	7,522	9,000						1,150	14.6%
534	-4	Grist Mill Cleaner	7,439	4,500	4,560	4,800						300	6.7%
535													
536	7012	HISTORICAL MUSEUM	200	2,130	2,130	2,384						254	11.9%
537	-1	Museum Clerk	-	1,930	1,930	2,184						254	13.2%
538	-14	Sprague Historical Society	200	200	200	200						-	0.0%
539													
540	7015	LIBRARY	64,996	83,402	83,202	85,215						1,814	2.2%
541	-1	Librarian Assistant - 1	8,684	13,414	13,414	14,640						1,226	9.1%
542	-10	Library Director	29,817	28,441	28,441	29,011						570	2.0%
543	-11	Programs	1,911	2,500	2,500	2,500						-	0.0%
544	-12	Staff Development	225	500	500	500						-	0.0%
545	-13	State Library/iConn Membership	-	550	350	350						(200)	-36.4%
546	-2	Books & DVDs	3,608	4,500	4,500	4,500						-	0.0%
547	-3	Supplies, misc.	1,915	2,054	2,054	2,054						-	0.0%
548	-4	Librarian Assistant - 4	8,691	13,936	13,936	14,640						704	5.1%
549	-5	Librarian Assistant - 5	4,848	6,707	6,707	9,700						2,994	44.6%
550	-6	Librarian Assistant - 6	5,297	10,800	10,800	7,320						(3,480)	-32.2%
551													



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OPERATING BUDGET AND
CAPITAL & NON-RECURRING ITEMS BUDGET**

**Budget Hearing
May 16th @ 7pm
Sayles School**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2020-2021	2021-2022	2021-2022	2022-2023				22-23 Bud \$		22-23 Bud %	
552	7100	MISCELLANEOUS	13,933	17,875	17,860	55,575						37,700	210.9%
553	-10	Newsletter - Salaries	50	-	-	600						600	100.0%
554	-11	Bank Fees	43	-	-	-						-	0.0%
555	-12	Newsletter- Misc.	234	500	500	500						-	0.0%
556	-2	War Memorial/Lords Bridge Gazebo	573	675	578	675						-	0.0%
557	-3	Cemeteries, Vets Graves	700	700	700	800						100	14.3%
558	-4	Contingent Fund	2,697	3,000	3,000	40,000						37,000	1233.3%
559	-5	Memorial Day Celebration	241	1,000	1,000	1,000						-	0.0%
560	-6	Legal Ads	8,547	12,000	12,000	12,000						-	0.0%
561	-8	Unemployment Compensation	848	-	82	-						-	0.0%
562													
563	7150	SPRAGUE WATER & SEWER AUTHORITY	6,907	8,500	7,500	7,700						(800)	-9.4%
564	-1	Water & Sewer Public Services	6,907	8,500	7,500	7,700						(800)	-9.4%
565													
566	7200	COMPUTER SERVICE/OFFICE MACHINES	51,519	57,577	58,239	58,935						1,359	2.4%
567	-1	Town Clerk	9,850	10,150	10,150	10,150						-	0.0%
568	-2	Tax Collector	8,081	9,622	9,622	10,250						628	6.5%
569	-3	Assessor/Building Inspector	12,730	15,387	15,387	15,737						350	2.3%
570	-4	Selectmen/Treasurer	889	1,000	1,000	1,000						-	0.0%
571	-5	Equipment Maintenance	5,700	7,000	7,000	7,000						-	0.0%
572	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000						-	0.0%
573	-7	Paychex Services	3,381	3,225	3,821	3,500						275	8.5%
574	-8	Library Support	3,857	4,162	4,162	4,201						39	0.9%
575	-9	Mail System	708	708	708	708						-	0.0%
576	-10	Fixed Asset Inventory	1,323	1,323	1,389	1,389						67	5.0%
577													
580		OPERATING BUDGET	1,810,705	1,973,009	1,976,284	2,108,649						135,640	6.9%
581													
582	7300	DEBT - INTEREST PAYMENT	155,375	291,875	281,325	264,475						(27,400)	-9.4%
583	-14	2005 Bonds; Land Acquisition and Roads	20,500	20,500	16,250	12,000						(8,500)	-41.5%
584	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	19,200	14,800	8,500	10,500						(4,300)	-29.1%
585	-16	2013 Bonds-Varioues Purposes	115,675	103,675	103,675	93,675						(10,000)	-9.6%
586	-17	2020 Bonds -Various Purposes	-	152,900	152,900	148,300						(4,600)	-3.0%
587													
588													
589	7305	DEBT - PRINCIPAL PAYMENT	731,839	560,000	560,000	550,000						(10,000)	-1.8%
590	-14	2005 Bonds; Land Acquisition and Roads	85,000	85,000	85,000	80,000						(5,000)	-5.9%
591	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	110,000	110,000	105,000						(5,000)	-4.5%
592	-16	2013 Bonds-Varioues Purposes	350,000	250,000	250,000	250,000						-	0.0%
593	-16	Note Payment	186,839	-	-	-						-	0.0%
594	-17	2020 Bonds - Various Purposes	-	115,000	115,000	115,000						-	0.0%
595													
596		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)	887,214	851,875	841,325	814,475						(37,400)	-4.4%
597													
598	7360	Operating Transfer CNR Fund	22,000	22,000	22,000	17,000						(5,000)	-22.7%
599	7370	Transfer to Eliminate CNR Fund Deficit	-	-	-	60,000						60,000	100.0%
600	7400	Non-Budgetary Expenditures	-	-	-	-						-	0.0%
601	7600	GAAP Accrued Payroll & CWF	-	-	-	-						-	0.0%
602		Total General Town Expenditures	2,719,919	2,846,884	2,839,609	3,000,124						153,240	5.4%
603	7500	Total Board of Education Expenditures	6,470,181	6,787,139	6,677,873	6,895,693						108,554	1.6%
604		TOTAL SPRAGUE BUDGET	9,190,100	9,634,023	9,517,482	9,895,817						261,794	2.7%
605													

Town of Sprague 5-Year Plan: FY 2023-2027 Assumptions

Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 Plan	FY23 – FY27 Plan
Grand List Growth	FY20: 1.0% FY21 – FY24: 0%	FY21: 0.4% (Oct. '19 grand list) FY22 – FY25: 0%	FY22: 1.6% (Oct. '20 grand list) FY23 – FY26: 0%	FY23: 4.95% (Oct. '21 grand list) FY24–FY27: 0%
Mill Rates	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25	FY20: 34.75 FY21: 35.75 FY22: 36.25 FY23: 36.75 FY24: 37.25 FY25: 37.75	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.50 FY24: 37.25 FY25: 38.00 FY26: 38.25	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 36.75 FY25: 37.25 FY26: 37.75 FY27: 38.25
Tax Collection Rate	97.00%	97.00%	97.00%	97.00%
State Aid	ECS: Increase \$50,000/year Other: Level funding	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid
Salaries	2% per year	2% per year	TH Employees: 1% per year PW Employees: 2% per year	TH Employees: 1% per year PW Employees: 2% per year
Resident Trooper Program	2% per year	2% per year	2% per year	2% per year
Employee Health	FY20: 8.9% FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate) FY22-25: 7% per year	FY22: 3.0% (Partnership rate) plus anticipated changes in participation FY23-26: 7% per year	FY23: 10.0% (Partnership rate) plus anticipated changes in participation FY24-27: 7% per year
Other Insurances	5% per year	5% per year	5% per year	5% per year
Education Expenditures	\$50,000 increase per year	FY21: 3.0% FY22-25: 1.3% per year	FY22: 1.5% FY23-26: 1.5% per year	FY23: 1.6% FY24-27: 1.5% per year

Town of Sprague 5-Year Plan: FY 2023-2027 Assumptions

Explanation of Major Assumptions

Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect actual growth on the October 2021 grand list. The out-years of the plan assume no new grand list growth, based on input from the Town Assessor. This is consistent with the assumption in the previously adopted 5-Year Plan. Historical Grand List data is provided in the following table.

	FY 2018	FY 2019*	FY 2020	FY 2021	FY 2022	FY 2023
Net Grand List	Oct. 2016	Oct. 2017*	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021
Real Estate	138,001,900	134,625,910	134,799,230	134,741,044	135,738,596	136,396,874
Motor Vehicle	19,141,150	19,333,870	19,688,670	20,245,920	21,178,845	26,229,665
Personal Property	12,442,410	8,346,150	8,335,020	8,513,100	9,206,235	11,727,272
Total Net Assessment	169,585,460	162,305,930	162,822,920	163,500,064	166,123,676	174,353,811
Change vs Prior Year	0.21%	-4.29%	0.32%	0.42%	1.60%	4.95%

* Revaluation

Mill Rates

The projected mill rates for FY 2023 through FY 2027 increase at a slower pace than in the previous 5-Year Plan due to an unexpected increase in the FY 2022 Grand List. The mill rate for the final year of the plan is 38.25, representing a total increase of 2.25 mills or 6.25% over the current mill rate of 36.00.

Projected Mill Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Mill Rate	36.00	36.25	36.75	37.25	37.75	38.25

Tax Collection Rate

The tax collection rate is assumed to be 97.0% throughout the five year period. Historical tax collection rates are shown in the table below.

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Tax Collection Rate	Actual	Actual	Actual	Budgeted	Budgeted
Collection Rate	97.8%	97.7%	98.0%	97.0%	97.0%

State Aid

State Aid is assumed to be level funded throughout the five year period. The previous plan assumes the possibility of an economic downturn and will limit the State's ability to provide additional funding for the foreseeable future. The current plan assumes the same possibility.

Salaries/Wages

Salary projections in FY 2023 represent the combined effect of a 1% wage increase for Town Hall employees and 2% wage increase for Public Works based on their union contract. The out-years of the Plan assume wage increases of 1%.

Town of Sprague 5-Year Plan: FY 2023-2027 Assumptions

Resident Trooper

Resident Trooper expense in FY 2023 are based on guidance provided by State Police Troop E. Increases in subsequent years are projected at 2% per year to be consistent with annual increases.

Employee Health Insurance

The Town participates in the State Partnership program for employee health insurance. For FY 2023, rates are based on the Partnership published rates which include a 10% rate increase for New London County in addition to anticipated increases in employee participation. Rates are assumed to increase by 7% per year in the out-years.

Other Insurances

Other Insurances include general liability, property insurance and Workers Compensation. These insurances are assumed to increase by 5% per year.

	Actual FY 2017	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Projected FY2022
Other Insurances	\$91,501	\$90,127	\$89,165	\$90,349	\$93,741	\$ 111,024

Education Expenditures

Education Expenditures for FY 2023 increase by 1.6% based on the Recommended Budget. For FY 2023 – FY 2027, Education expenditures are assumed to increase by 1.5% per year. The table below depicts actual Education expenditures since FY 2015. With the exception of the budget overrun anomaly in FY 2018, year over year increases in Education expenditures have been under 2.5% per year through FY 2021. For FY 2022, the increase in projected Education expenditures appears larger due to the BOE returning approximately \$218,414 or 3.27% of its original budgeted expenditures for FY 2021.

Fiscal Year	BOE Actual Expenditures	Change vs Prior Year
2015	\$ 6,009,968	
2016	\$ 6,118,467	1.8%
2017	\$ 6,231,500	1.8%
2018	\$ 7,008,180	12.5%
2019	\$ 6,248,091	-10.8%
2020	\$ 6,351,287	1.7%
2021	\$ 6,470,181	1.9%
2022	\$ 6,687,139	3.4%

Sources: FY2015-2021: Town Financial Statements
FY 2022: Projected as of April 2022

Town of Sprague 5-Year Plan: FY 2023-2027 Assumptions

Transfer to CNR to Eliminate Fund Deficit

Beginning in FY2021, the Town began addressing a deficit in the Capital Non-Recurring Fund by making a transfer from the General Fund in the amount of \$150,000. The 5-Year Plan continues a process of making annual transfers to gradually eliminate the CNR deficit. The aggregate total of projects in a deficit position within the CNR is approximately \$450,000. The projected current and future transfers are reflected in the table below.

Fiscal Year	Initial Budgeted GF Surplus	Transfer to CNR (70%)*	Updated GF Surplus
2022	\$ 325,044	\$ 125,188	\$ 199,856
2023	\$ 115,499	\$ 60,000	\$ 55,499
2024	\$ 91,830	\$ 64,281	\$ 27,549
2025	\$ 54,349	\$ 38,044	\$ 16,305
2026	\$ 163,990	\$ 114,793	\$ 49,197
2027	\$ 112,975	\$ 79,083	\$ 33,893

* FY2023 amount set by BOF during budget process and is approximately \$15,638 less than originally planned in prior 5-year plan.



TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2023 - FY2027

FY2022
5-Year Plan Update
4.27.2022

A	B	N	P	R	T	V	X	Z
	TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
255	6120	CONSERVATION COMMISSION	411	300	1,100	1,100	1,100	1,100
256	-2	Training Workshop	-	-	100	100	100	100
257	-4	Miscellaneous, signage	411	300	1,000	1,000	1,000	1,000
258								
259	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	7,950	7,000	7,000	7,000	7,000	7,000
260								
261	6200	HIGHWAYS	360,101	402,262	403,303	408,089	412,971	417,950
262	-1	General Maintenance	58,609	45,000	49,000	49,000	49,000	49,000
263	-2	Public works salaries	219,634	221,787	239,303	244,089	248,971	253,950
264	-3	Storm - Misc.o/t labor	18,948	22,000	22,000	28,000	28,000	28,000
265	-4	Boots & Clothing	1,463	2,500	2,500	2,500	2,500	2,500
266	-5	Storm - Materials	24,021	25,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	26,002	77,475	40,000	40,000	40,000	40,000
268	-7	Town Garage	8,814	5,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	2,160	2,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	450	500	500	500	500	500
271								
272	6202	TREE MAINTENANCE	17,393	14,735	15,000	15,000	15,000	15,000
273	-1	Tree Warden	2,250	2,250	2,250	2,250	2,250	2,250
274	-2	Tree Warden - Training Seminars	197	185	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	14,660	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	286	300	400	400	400	400
277								
278	6205	STREET LIGHTING	16,027	15,684	20,500	20,500	20,500	20,500
279	-1	Street Lighting	16,027	15,684	18,500	18,500	18,500	18,500
280	-2	Repairs	-	-	2,000	2,000	2,000	2,000
281								
282	6300	SOCIAL SECURITY	52,023	56,184	56,880	58,018	59,178	60,362
283								
284	6310	DEFERRED COMPENSATION	16,336	16,512	15,479	15,634	15,790	15,948
285								
286	6400	REGIONAL PLANNING AGENCIES	37,597	38,553	40,093	39,677	39,677	39,677
287	-1	TVCCA	1,000	1,000	1,100	1,000	1,000	1,000
288	-2	Council of Governments	1,641	1,641	1,632	1,641	1,641	1,641
289	-3	Soil & Water Conservation	300	300	300	300	300	300
290	-4	Womens Center	250	250	250	250	250	250
291	-5	Uncas Health District	19,674	19,956	19,956	19,956	19,956	19,956
292	-6	CT Conference of Municipalities	1,016	2,032	2,032	2,032	2,032	2,032
293	-7	Norwich Probate Court	1,997	2,124	2,199	2,199	2,199	2,199
294	-8	Council of Small Towns (COST)	725	725	975	975	975	975
295	-9	Quinebaug Walking Weekends	175	175	500	175	175	175
296	-10	SSAC of Eastern CT	300	300	300	300	300	300
297	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,044	1,038	1,038	1,038	1,038
298	-12	Regional Animal Control	9,100	9,006	9,811	9,811	9,811	9,811
299								
300	6500	INSURANCE	220,347	244,632	272,119	288,652	306,239	324,949
301	-1	General Town	29,132	41,002	36,440	38,262	40,175	42,184
302	-2	Fire Department	16,431	17,191	18,051	18,954	19,901	20,896
303	-4	Water & Sewer Plants	7,982	8,222	8,633	9,065	9,518	9,994
304	-5	CIRMA (Workers Comp.)	36,246	38,159	40,069	42,072	44,176	46,385
305	-6	Employee Medical Insurance	126,606	133,608	162,476	173,849	186,019	199,040
306	-7	Employee Insurance Waiver	3,950	6,450	6,450	6,450	6,450	6,450
307								
308	6600	POLICE DEPARTMENT	155,074	179,087	192,876	196,618	200,434	204,327
309	-1	Resident Trooper Program	151,039	175,006	182,006	185,646	189,359	193,146
310	-2	Overtime (See revenue account 5200-13)	-	-	5,000	5,000	5,000	5,000
311	-3	Dare Program	-	-	300	300	300	300
312	-4	Supplies & misc.	419	120	500	500	500	500
313	-5	School Crossing Guards	3,616	3,961	5,070	5,171	5,275	5,380
314								
315	6605	FIRE DEPARTMENT	120,217	120,290	120,290	120,290	120,290	120,290
316	-1	Vehicle Maintenance	26,369	24,000	24,000	24,000	24,000	24,000
317	-2	Fixed Expenses	35,399	36,300	36,300	36,300	36,300	36,300
318	-3	Truck Supplies	8,631	7,550	7,550	7,550	7,550	7,550
319	-4	Station Maintenance	13,322	11,200	11,200	11,200	11,200	11,200
320	-5	Training	7,699	14,500	14,500	14,500	14,500	14,500
321	-6	Business Expenses	16,822	14,140	14,140	14,140	14,140	14,140
322	-7	Equipment Maintenance	11,975	12,600	12,600	12,600	12,600	12,600
323	-8	Capital Expenses	-	-	-	-	-	-
324								
325	6610	EMERGENCY MANAGEMENT/LEPC	3,977	4,030	4,030	4,030	4,030	4,030
326	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200
327	-4	Capital Expenses	-	-	-	-	-	-
328	-5	Training Expense	500	500	500	500	500	500
329	-6	Equipment Maintenance	777	830	830	830	830	830
330	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500
331								
332	6615	FIRE MARSHAL/BURNING OFFICIAL	10,573	10,875	10,875	10,955	11,036	11,118
333	-1	Salary	8,427	8,000	8,000	8,080	8,161	8,242
334	-2	Office expenses, education, misc.	1,521	2,250	2,250	2,250	2,250	2,250
335	-4	Burning Official	625	625	625	625	625	625
336								



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2023 - FY2027**

FY2022
5-Year Plan Update
4.27.2022

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE							
		Actual	Projected	FY	FY	FY	FY	FY	FY
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
337	6620	BUILDING OFFICIAL	19,989	21,357	22,660	22,863	23,067	23,274	23,483
338	-1	Salary	19,666	19,862	20,260	20,463	20,667	20,874	21,083
339	-2	Mileage	-	800	800	800	800	800	800
340	-3	Membership fees	135	145	250	250	250	250	250
341	-6	Education, Training, Misc.	4	250	850	850	850	850	850
342	-7	Office Supplies, Code volumes	184	300	500	500	500	500	500
343									
344	6625	BLIGHT ENFORCEMENT OFFICER	3,741	3,927	4,000	4,037	4,074	4,112	4,150
345	-1	Salary	3,591	3,627	3,700	3,737	3,774	3,812	3,850
346	-2	Mileage	-	150	150	150	150	150	150
347	-3	Postage	150	150	150	150	150	150	150
348									
349	6700	SANITATION & WASTE REMOVAL	68,028	70,000	70,000	70,000	70,000	70,000	70,000
350	-2	Materials & Misc.	4,458	5,000	5,000	5,000	5,000	5,000	5,000
351	-3	Recycling	63,570	65,000	65,000	65,000	65,000	65,000	65,000
352									
353	6702	WASTE MANAGEMENT	58,186	65,005	67,000	67,000	67,000	67,000	67,000
354									
355	6810	COMMISSION ON AGING	58,043	59,029	67,755	68,496	69,145	69,802	70,469
356	-1	Salary - Coordinator	29,819	29,764	30,359	30,663	30,969	31,279	31,592
357	-2	Municipal Agent	30	100	100	200	200	200	200
358	-4	Office, supplies, misc.	1,104	1,250	1,250	1,250	1,250	1,250	1,250
359	-5	Elevator contract	2,515	2,643	2,640	2,732	2,828	2,927	3,029
360	-6	Programs	1,539	1,700	2,000	2,000	2,000	2,000	2,000
361	-7	Van Driver/Bus Driver -1	-	76	3,500	3,535	3,570	3,606	3,642
362	-7a	Van Driver/Bus Driver-2	20,469	20,496	20,907	21,116	21,327	21,541	21,756
363	-8	Senior Center Aide	-	-	-	-	-	-	-
364	-9	Vehicle Expenses	2,567	3,000	7,000	7,000	7,000	7,000	7,000
365									
366	6950	CAPITAL PROJECTS	12,919	14,700	24,700	14,700	14,700	14,700	14,700
367	-1	Repairs to Central Plant	5,154	6,000	6,000	6,000	6,000	6,000	6,000
368	-2	Engineering Fees	7,765	8,700	18,700	8,700	8,700	8,700	8,700
369									
370	7000	PARKS & PLAYGROUND (BoS)	1,050	750	750	750	750	750	750
371									
372	7002	RECREATION COMMISSION	-	-	-	-	-	-	-
373	-1	Recreation Salaries	-	-	-	-	-	-	-
374	-2	Recreation Supplies	-	-	-	-	-	-	-
375									
376	7003	RECREATION FACILITIES	1,560	1,573	1,825	1,825	1,825	1,825	1,825
377	-2	Electricity	1,560	1,573	1,825	1,825	1,825	1,825	1,825
378									
379	7004	RECREATION EVENTS	772	3,650	3,650	3,650	3,650	3,650	3,650
380	-1	Three Villages Fall Festival	-	2,000	2,000	2,000	2,000	2,000	2,000
381	-2	Earth Day	(5)	400	400	400	400	400	400
382	-3	Youth Year Long Activity	277	500	500	500	500	500	500
383	-4	Shetucket River Festival	-	250	250	250	250	250	250
384	-8	Other/Indoor Soccer	500	500	500	500	500	500	500
385									
386	7005	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250	1,250	1,250	1,250
387	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250	1,250
388									
389	7010	GRIST MILL	23,813	15,343	17,650	17,755	17,864	17,976	23,093
390	-1	Supplies, Maintenance	189	850	850	850	850	850	850
391	-2	Elevator Maintenance	8,494	2,411	3,000	3,105	3,214	3,326	8,443
392	-3	Heat & Lights	7,691	7,522	9,000	9,000	9,000	9,000	9,000
393	-4	Grist Mill Cleaner	7,439	4,560	4,800	4,800	4,800	4,800	4,800
394									
395	7012	HISTORICAL MUSEUM	200	2,130	2,384	2,406	2,428	2,450	2,473
396	-1	Museum Clerk	-	1,930	2,184	2,206	2,228	2,250	2,273
397	-14	Sprague Historical Society	200	200	200	200	200	200	200
398									
399	7015	LIBRARY	64,996	83,202	85,215	86,168	86,929	87,697	88,473
400	-1	Librarian Assistant - 1	8,684	13,414	14,640	14,786	14,934	15,084	15,234
401	-10	Library Director	29,817	28,441	29,011	29,301	29,594	29,890	30,189
402	-11	Programs	1,911	2,500	2,500	2,500	2,500	2,500	2,500
403	-12	Staff Development	225	500	500	500	500	500	500
404	-13	State Library/Conn Membership	-	350	350	550	550	550	550
405	-2	Books & DVDs	3,608	4,500	4,500	4,500	4,500	4,500	4,500
406	-3	Supplies, misc.	1,915	2,054	2,054	2,054	2,054	2,054	2,054
407	-4	Librarian Assistant - 4	8,691	13,936	14,640	14,786	14,934	15,084	15,234
408	-5	Librarian Assistant - 5	4,848	6,707	9,700	9,797	9,895	9,994	10,094
409	-6	Librarian Assistant - 6	5,297	10,800	7,320	7,393	7,467	7,542	7,617
410									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2023 - FY2027**

FY2022
5-Year Plan Update
4.27.2022

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
411	7100	MISCELLANEOUS	13,933	17,860	55,575	18,581	18,587	18,593	18,599
412	-10	Newsletter - Salaries	50	-	600	606	612	618	624
413	-11	Bank Fees	43	-	-	-	-	-	-
414	-12	Newsletter- Misc.	234	500	500	500	500	500	500
415	-2	War Memorial/Lords Bridge Gazebo	573	578	675	675	675	675	675
416	-3	Cemeteries, Vets Graves	700	700	800	800	800	800	800
417	-4	Contingent Fund	2,697	3,000	40,000	3,000	3,000	3,000	3,000
418	-5	Memorial Day Celebration	241	1,000	1,000	1,000	1,000	1,000	1,000
419	-6	Legal Ads	8,547	12,000	12,000	12,000	12,000	12,000	12,000
420	-8	Unemployment Compensation	848	82	-	-	-	-	-
421									
422	7150	SPRAGUE WATER & SEWER AUTHORITY	6,907	7,500	7,700	8,000	8,000	8,000	8,000
423	-1	Water & Sewer Public Services	6,907	7,500	7,700	8,000	8,000	8,000	8,000
424									
425	7200	COMPUTER SERVICE/OFFICE MACHINES	51,519	58,239	58,935	59,422	59,914	60,411	60,914
426	-1	Town Clerk	9,850	10,150	10,150	10,252	10,354	10,458	10,562
427	-2	Tax Collector	8,081	9,622	10,250	10,353	10,456	10,561	10,666
428	-3	Assessor/Building Inspector	12,730	15,387	15,737	15,894	16,053	16,214	16,376
429	-4	Selectmen/Treasurer	889	1,000	1,000	1,000	1,000	1,000	1,000
430	-5	Equipment Maintenance	5,700	7,000	7,000	7,070	7,141	7,212	7,284
431	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	5,000	5,000	5,000
432	-7	Paychex Services	3,381	3,821	3,500	3,500	3,500	3,500	3,500
433	-8	Library Support	3,857	4,162	4,201	4,243	4,285	4,328	4,372
434	-9	Mail System	708	708	708	708	708	708	708
435	-10	Fixed Asset Inventory	1,323	1,389	1,389	1,403	1,417	1,431	1,445
436									
437	7255	SHARED SERVICES W/SCHOOL	-	-	-	-	-	-	-
438									
439		OPERATING BUDGET	1,810,705	1,976,283	2,108,646	2,073,487	2,107,026	2,142,308	2,183,691
440									
441	7300	DEBT - INTEREST PAYMENT	229,095	287,625	264,475	245,675	227,500	198,994	183,375
442	-14	2005 Bonds: Land Acquisition and Roads	20,500	16,250	12,000	12,000	12,000	-	-
443	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	19,200	14,800	10,500	6,300	2,100	-	-
444	-16	2013 Bonds-Variou Purposes	115,675	103,675	93,675	83,675	74,300	65,394	56,175
445	-17	2020 Bonds - Various Purposes	73,720	152,900	148,300	143,700	139,100	133,600	127,200
446									
447									
448	7305	DEBT - PRINCIPAL PAYMENT	731,839	560,000	550,000	550,000	550,000	410,000	410,000
449	-14	2005 Bonds: Land Acquisition and Roads	85,000	85,000	80,000	80,000	80,000	-	-
450	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	110,000	105,000	105,000	105,000	-	-
451	-16	2013 Bonds-Variou Purposes	350,000	250,000	250,000	250,000	250,000	250,000	250,000
452	-16	2020 Bonds - Various Purposes	186,839	115,000	115,000	115,000	115,000	160,000	160,000
453									
454			960,934	847,625	814,475	795,675	777,500	608,994	593,375
455									
456	7360	Operating Transfer CNR Fund	22,000	22,000	17,000	22,000	22,000	22,000	22,000
457	7370	Transfer to Eliminate CNR Fund Deficit	150,000	125,188	60,000	64,281	38,044	114,793	79,083
458	7400	Non-Budgetary Expenditures	-	-	-	-	-	-	-
459	7600	GAAP Accrued Payroll & CWF	-	-	-	-	-	-	-
460		Total General Town Expenditures	2,943,639	2,971,096	3,000,121	2,955,443	2,944,570	2,888,095	2,878,149
461	7500	Total Board of Education Expenditures	6,470,181	6,687,139	6,895,693	6,999,128	7,104,115	7,210,677	7,318,837
462		TOTAL SPRAGUE BUDGET	9,413,820	9,658,235	9,895,814	9,954,571	10,048,686	10,098,772	10,196,986



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2023 - FY2027**

FY2022
5-Year Plan Update
4.27.2022

	A	B	N	P	R	T	V	X	Z	
	TOWN OF SPRAGUE									
		Actual	Projected	FY	FY	FY	FY	FY	FY	
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2026-2027	
463										
464		REVENUES								
465		TAXES								
466	5000-1	6,138,650	6,249,511	6,568,716	6,653,277	6,737,839	6,822,401	6,906,962	6,906,962	
467	5000-2	5,707,923	5,801,039	6,130,716	6,215,277	6,299,839	6,384,401	6,468,962	6,468,962	
468	5000-3	25,194	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
469	5000-4	103,928	125,000	125,000	125,000	125,000	125,000	125,000	125,000	
470	5000-5	33,882	35,000	35,000	35,000	35,000	35,000	35,000	35,000	
471	5000-6	67,923	72,000	72,000	72,000	72,000	72,000	72,000	72,000	
472	5000-7	-	-	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	(14,000)	
473	5000-8	200,000	200,005	200,000	200,000	200,000	200,000	200,000	200,000	
474	5000-9	-	(3,120)	-	-	-	-	-	-	
475		-	(413)	-	-	-	-	-	-	
476		2,660,052	2,668,094	2,682,435	2,682,435	2,682,435	2,682,435	2,682,435	2,682,435	
477	5100-1	2,660,052	2,668,094	2,682,435	2,682,435	2,682,435	2,682,435	2,682,435	2,682,435	
484										
485		STATE GRANTS - LOCAL								
486	5200-1	583,552	597,781	437,049	437,049	437,049	437,049	437,049	437,049	
487	5200-2	5,544	4,696	4,500	4,500	4,500	4,500	4,500	4,500	
488	5200-3	386,528	394,209	386,528	386,528	386,528	386,528	386,528	386,528	
489	5200-4	-	-	-	-	-	-	-	-	
490	5200-5	6,156	14,278	14,278	14,278	14,278	14,278	14,278	14,278	
491	5200-6	17,479	17,479	17,479	17,479	17,479	17,479	17,479	17,479	
492	5200-7	2,574	1,728	1,160	1,160	1,160	1,160	1,160	1,160	
493	5200-8	691	699	761	761	761	761	761	761	
494	5200-10	-	-	-	-	-	-	-	-	
495	5200-11	840	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
496	5200-13	-	2,800	2,800	2,800	2,800	2,800	2,800	2,800	
497	5200-14	152,349	152,349	-	-	-	-	-	-	
498	5200-16	11,391	8,543	8,543	8,543	8,543	8,543	8,543	8,543	
499										
500		LOCAL REVENUES								
501	5300-1	159,331	104,650	90,950	91,950	91,950	91,950	91,950	91,950	
502	5300-2	1,231	2,000	1,500	1,500	1,500	1,500	1,500	1,500	
503	5300-3	3,495	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
504	5300-4	54,581	20,000	25,000	25,000	25,000	25,000	25,000	25,000	
505	5300-5	1,306	1,500	1,300	1,300	1,300	1,300	1,300	1,300	
506	5300-6	190	400	400	400	400	400	400	400	
507	5300-8	19,927	15,000	10,000	10,000	10,000	10,000	10,000	10,000	
508	5300-9	45,823	30,000	17,000	17,000	17,000	17,000	17,000	17,000	
509	5300-10	6,371	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
510	5300-11	2,184	3,500	3,500	3,500	3,500	3,500	3,500	3,500	
511	5300-12	-	-	-	-	-	-	-	-	
512	5300-13	21,389	23,000	23,000	24,000	24,000	24,000	24,000	24,000	
513	5300-14	1,452	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
514	5300-15	160	150	150	150	150	150	150	150	
515	5300-16	103	150	150	150	150	150	150	150	
516	5300-17	1,119	950	950	950	950	950	950	950	
517										
518		MISC REVENUES								
519	5400-1	131,625	66,000	54,000	54,000	54,000	54,000	54,000	54,000	
520	5400-3	-	2,000	2,000	2,000	2,000	2,000	2,000	2,000	
521	5400-4	-	-	-	-	-	-	-	-	
522	5400-5	74,666	12,000	-	-	-	-	-	-	
523	5400-6	56,959	52,000	52,000	52,000	52,000	52,000	52,000	52,000	
524										
525		INTERGOVERNMENTAL TRANSFERS								
526	5500-1	68,508	67,055	65,234	63,409	61,718	60,134	58,482	58,482	
527	5500-2	-	-	-	-	-	-	-	-	
528	5500-3	-	-	-	-	-	-	-	-	
529	5500-4	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	
530	5500-5	23,508	22,055	20,234	18,409	16,718	15,134	13,482	13,482	
531		-	-	-	-	-	-	-	-	
532		OTHER MISC REVENUES								
533	5600	73,720	105,000	52,929	-	-	-	-	-	
534	5700	-	-	-	-	-	-	-	-	
535	5800	73,720	105,000	52,929	-	-	-	-	-	
536										
537		9,815,438	9,858,091	9,951,313	9,982,120	10,064,991	10,147,969	10,230,878	10,230,878	
538										
539		Total General Town Expenditures								
540	7500	2,943,639	2,971,096	3,000,121	2,955,443	2,944,570	2,888,095	2,878,149	2,878,149	
541		Total Board of Education Expenditures								
542		6,470,181	6,687,139	6,895,693	6,999,128	7,104,115	7,210,677	7,318,837	7,318,837	
543		9,413,820	9,658,235	9,895,814	9,954,571	10,048,686	10,098,772	10,196,986	10,196,986	
544										
545		SURPLUS / (SHORTFALL)								
546		401,618	199,856	55,499	27,549	16,305	49,197	33,892	33,892	
547										
548		MILL RATES								
549		35.75	36.00	36.25	36.75	37.25	37.75	38.25	38.25	

Fund Balance Projections Based on 5-Year Plan

General Fund	FY 2020 Actual	FY 2021 Actual	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Opening General Fund Balance	(819,291)	(48,306)	347,364	547,220	602,719	630,268	646,573	695,770
Surplus/(Deficit): Change in Fund Balance	770,985	395,670	199,856	55,499	27,549	16,305	49,197	33,892
Ending General Fund Balance	(48,306)	347,364	547,220	602,719	630,268	646,573	695,770	729,662
Ending General Fund Balance as % of Exp.	-0.5%	3.5%	5.6%	6.1%	6.3%	6.4%	6.9%	7.2%

Town of Sprague Budget Status as of March 31, 2022

Summary

As of the end of March 2022, total revenues collected are 81% of the FY 2021/22 budgeted amount. This is on par with total revenues collected for the same period in FY 2020/2021 which were 81% of the total budgeted amount as well.

Total expenditures as of March 2022 are at 70% of budget. This is on par with expenditures for the same period in FY 2020/21 which were at 69% of the budget.

<i>Budget Category</i>	FY 2021/2022			Same Period Prior Year
	Budget	Year to Date	Year to Date %	
Property Taxes	6,241,789	6,218,427	100%	97%
State Education Grants	2,668,094	1,337,632	50%	50%
Other State Grants	582,822	199,084	34%	31%
Other Revenue	320,158	186,528	58%	129%
Total General Fund Revenues	9,812,863	7,941,671	81%	81%
Town/Municipal Expenditures	2,866,888	2,110,449	74%	74%
Board of Education Expenditures	6,787,139	4,687,945	69%	66%
Total General Fund Expenditures	9,654,027	6,798,394	70%	69%

The attached Budget vs. Actual report provides a detailed report of all revenues and expenditures as of the end of March. At this time, no significant variances are projected for either revenues or expenditures.

Revenues

Property Taxes are the largest revenue source to the Town, representing 63.6% of total revenues. Collections on Property Taxes for the period to March 31, 2022 of the current fiscal year are at 100% of the budgeted amount. This is slightly higher than the prior year collections which were at 97% in FY21.

State Grants make up 33.1% of total budgeted revenues. State funds received to date total \$1,536,716 or 47% of its State grant revenue. This is comparable with State funds received in the same prior year period (47%).

The remaining revenue sources include interest income, fees, permits and miscellaneous revenue. In the aggregate, these sources comprise approximately 3.3% of total budgeted revenues. Current year collections on these sources total \$186,528 and are at 58% of the total budgeted amount compared to 129% in prior year period. The large differential between the fiscal years collection percentage is mainly due to (1) the current year budgeted addition of the transfer in of capitalized interest for the new GO bond, which has not been physically transferred in as of March 31st and (2) multiple COVID reimbursement monies being received in December of the prior year. Additionally, current year local fees and permits are significantly down in comparison to the prior fiscal year due to less residential construction and home sales in FY22.

Expenditures

Departmental and other operating expenditures as of March 2022 tend to range between 60% and 75% with a few exceptions where year-to-date expenditures don't fall into that range. In most cases, Town current year expenditures are comparable to last fiscal year's expenditures for the same period with the exception of the following few outliers: Town Counsel expenditures are approximately 97% higher due to an ongoing legal case (the Board of Finance has appropriated an additional \$20,000 for expenditures related to this), Town repairs and renovations expenditures are approximately \$10,384 higher due to a building sewer issue because of old pipes and Fire Department expenses are approximately 8% lower due to less training and vehicle maintenance in the current year.

Payments for memberships on regional agencies (85% year-to-date), insurance premiums (64% year-to-date) and maintenance contracts (68% year-to-date) tend to be invoiced in one or several installments. Similarly, payments on bond principal (100% year-to-date) and interest (96% year-to-date) are scheduled payments that do not necessarily occur evenly throughout the fiscal year.

Year to date expenditures by the Board of Education total \$4,687,945 or 69% of total budget. For the same period last fiscal year, Board of Education expenditures were 66% of budget. (Differences between the education expenditures between the Town report and the Board of Education report are due to timing and recording of grant-related expenditures/revenues.)

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2021 through March 2022

	Prior Three Months Totals			Current Year Totals				Comparison Same Period PY %	Estimated Year-End Totals				
	Jan 2022	Feb 2022	Mar 2022	Budget	Year to Date	\$ Remaining	% of Budget		Year-End Est.	Budget	\$ Remaining	% of Budget	
Ordinary Income/Expense													
Income													
5000 - Taxes													
5000-1 - Current Taxes	1,723,053	117,191	33,579	5,801,039	5,787,887	(13,152)	100%	98%	5,801,039	5,801,039	-	100%	
5000-2 - Current Interest & Lien Fees	1,381	5,254	3,015	20,000	21,031	1,031	105%	56%	20,000	20,000	-	100%	
5000-3 - Prior Year Tax	11,033	4,538	4,027	125,000	95,349	(29,651)	76%	69%	125,000	125,000	-	100%	
5000-4 - Prior Year Interest/Lien Fees	3,260	2,112	2,805	35,000	28,570	(6,430)	82%	64%	35,000	35,000	-	100%	
5000-5 - Current Supp MV Tax	62,291	11,825	9,327	72,000	89,088	17,088	124%	83%	72,000	72,000	-	100%	
5000-6 - Firefighter Tax Abatement	-	-	-	(11,250)	1	11,251	0%	0%	(11,250)	(11,250)	-	100%	
5000-7 - PILOT Solar Farm	-	-	5	200,000	200,005	5	100%	100%	200,000	200,000	-	100%	
5000-8 - Tax & Applic. Refunds (contra)	-	(65)	-	-	(2,827)	(2,827)	100%	100%	(2,827)	-	(2,827)	100%	
5000-9 - Tax Overpymnts Ret'd (contra)	-	(22)	(362)	-	(677)	(677)	100%	100%	(677)	-	(677)	100%	
Total 5000 - Taxes	1,801,018	140,833	52,396	6,241,789	6,218,427	(23,362)	100%	97%	6,238,285	6,241,789	(3,504)	100%	
5100 - State Grants-School													
5100-1 - ECS - Assis. to Towns for Educ.	668,816	-	-	2,668,094	1,337,632	(1,330,462)	50%	50%	2,668,094	2,668,094	-	100%	
Total 5100 - State Grants-School	668,816	-	-	2,668,094	1,337,632	(1,330,462)	50%	50%	2,668,094	2,668,094	-	100%	
5200 - State Grants-Local													
5200-1 - Telecomm. Property Tax Grant	-	-	4,696	5,221	4,696	(525)	90%	106%	5,221	5,221	-	100%	
5200-10 - Judicial 10th Circuit Court	235	-	-	1,000	495	(505)	50%	10%	1,000	1,000	-	100%	
5200-11 - SLA - Emergency Mgmt. Agency	-	-	-	2,800	-	(2,800)	0%	0%	2,800	2,800	-	100%	
5200-13 - St. Police O/T	-	-	-	-	-	-	0%	0%	-	-	-	0%	
5200-14 - Town Aid Roads	76,080	-	-	152,349	152,160	(189)	100%	100%	152,349	152,349	-	100%	
5200-16 - Elderly & Disabled Transp Grant	-	-	5,695	8,543	5,695	(2,848)	67%	100%	8,543	8,543	-	100%	
5200-2 - Municipal Rev Sharing-Muni Proj	-	-	-	386,528	7,681	(378,847)	2%	0%	386,528	386,528	-	100%	
5200-4 - PILOT - State Property	-	-	-	6,156	14,278	8,122	232%	100%	14,278	6,156	8,122	232%	
5200-5 - Mashantucket Pequot Grant	-	-	5,826	17,479	11,652	(5,827)	67%	67%	17,479	17,479	-	100%	
5200-6 - Veterans Tax Relief	-	-	-	1,876	1,728	(148)	92%	100%	1,876	1,876	-	100%	
5200-7 - Disability Exemption Reimb.	-	-	-	870	699	(171)	80%	77%	870	870	-	100%	
Total 5200 - State Grants-Local	76,315	-	16,217	582,822	199,084	(383,738)	34%	31%	590,944	582,822	8,122	101%	
5300 - Local Revenues													
5300-1 - Interest Income	136	275	396	3,000	2,095	(905)	70%	36%	3,000	3,000	-	100%	
5300-10 - Permit Fees, P&Z, Inland & Wetl	-	-	42	3,500	472	(3,028)	13%	52%	3,500	3,500	-	100%	
5300-13 - Landfill Receipts	1,369	-	2,164	23,000	11,346	(11,654)	49%	71%	23,000	23,000	-	100%	
5300-14 - Newsletter Ads	100	-	-	2,000	240	(1,760)	12%	72%	2,000	2,000	-	100%	
5300-15 - Marriage Licenses	16	-	16	150	160	10	107%	96%	150	150	-	100%	
5300-16 - Sportsmans Licenses	13	12	14	150	70	(80)	47%	55%	150	150	-	100%	
5300-17 - Farmland Preservation	90	87	84	950	777	(173)	82%	89%	950	950	-	100%	
5300-2 - Licenses,Burial, Crem, Pis, Liq	70	70	25	1,000	760	(240)	76%	256%	1,000	1,000	-	100%	
5300-3 - Building Inspector Fees	627	370	590	25,000	11,272	(13,728)	45%	165%	25,000	25,000	-	100%	
5300-4 - Dog License Fees	11	4	30	1,500	304	(1,196)	20%	35%	1,500	1,500	-	100%	
5300-5 - Sundry Receipts, faxes, etc	9	20	8	400	81	(319)	20%	46%	400	400	-	100%	
5300-6 - Recording Land Rec,maps, trade	1,934	1,081	1,662	10,000	14,460	4,460	145%	151%	15,000	10,000	5,000	150%	
5300-8 - Conveyance Tax	3,584	3,066	2,316	17,000	27,851	10,851	164%	165%	30,000	17,000	13,000	176%	
5300-9 - Copies	367	391	374	5,000	4,921	(79)	98%	79%	5,000	5,000	-	100%	
Total 5300 - Local Revenues	8,326	5,376	7,721	92,650	74,809	(17,841)	81%	122%	110,650	92,650	18,000	119%	
5400 - Misc Revenues													
5400-1 - Trans. Subsidy from SCRRA	-	-	-	2,000	-	(2,000)	0%	0%	2,000	2,000	-	100%	
5400-5 - Other Revenues	370	-	1,320	-	10,130	10,130	100%	100%	10,130	-	10,130	100%	
5400-6 - Waste Management	4,655	-	6,428	52,000	34,534	(17,466)	66%	64%	52,000	52,000	-	100%	
Total 5400 - Misc Revenues	5,025	-	7,748	54,000	44,664	(9,336)	83%	195%	64,130	54,000	10,130	119%	
5500-3 - Resv. Dam Proj. - Prinp. S&W	-	-	-	45,000	45,000	-	100%	100%	45,000	45,000	-	100%	
5500-4 - Resv. Dam Proj. - Int. W & S	-	-	-	23,508	22,055	(1,453)	94%	100%	23,508	23,508	-	100%	
5800 - Transfer in of Capitalized Interest for Bond	-	-	-	105,000	-	(105,000)	0%	0%	105,000	105,000	-	100%	
Total Income	2,559,500	146,209	84,082	9,812,863	7,941,671	(1,871,192)	81%	81%	9,845,611	9,812,863	32,748	100%	
Gross Profit	2,559,500	146,209	84,082	9,812,863	7,941,671	(1,871,192)	81%	81%	9,845,611	9,812,863	32,748	100%	

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Expense													
6000 · Board of Selectmen													
6000-1 · First Selectman	3,023	3,023	3,023	40,804	30,229	(10,575)	74%	77%	40,804	40,804	-	100%	
6000-2 · Selectman 2	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-3 · Selectman 3	100	100	100	1,200	900	(300)	75%	75%	1,200	1,200	-	100%	
6000-4 · Selectman Office Sup, Misc.	5	50	-	1,260	1,305	45	104%	90%	1,260	1,260	-	100%	
6000-5 · Selectman - Mileage	-	-	-	1,000	74	(926)	7%	0%	1,000	1,000	-	100%	
6000-6 · Selectman Executive Assistant	2,800	2,800	2,800	36,400	29,829	(6,571)	82%	77%	36,400	36,400	-	100%	
6000-7 · Stipend Add'l Brd Participation	-	-	-	-	-	-	0%	0%	-	-	-	0%	
Total 6000 · Board of Selectmen	6,028	6,073	6,023	81,864	63,237	(18,627)	77%	76%	81,864	81,864	-	100%	
6005 · Elections													
6005-1 · Election Salaries	232	286	189	6,409	3,088	(3,321)	48%	70%	6,409	6,409	-	100%	
6005-2 · Election Misc.	19	432	179	14,141	6,069	(8,072)	43%	76%	14,141	14,141	-	100%	
Total 6005 · Elections	251	718	368	20,550	9,157	(11,393)	45%	74%	20,550	20,550	-	100%	
6010 · Board of Finance													
6010-2 · BOF - Town Rpt, Sup.	-	-	-	188	-	(188)	0%	0%	188	188	-	100%	
Total 6010 · Board of Finance	-	-	-	188	-	(188)	0%	0%	188	188	-	100%	
6011 · Auditing													
6011 · Auditing	-	15,500	-	23,200	15,500	(7,700)	67%	86%	23,200	23,200	-	100%	
6012 · Bookkeeper													
6012-1 · Bookkeeper - Salary	2,531	2,265	2,298	28,777	22,379	(6,398)	78%	78%	28,777	28,777	-	100%	
6012-2 · Bookkeeper-Support	-	-	350	900	350	(550)	39%	41%	900	900	-	100%	
Total 6012 · Bookkeeper	2,531	2,265	2,648	29,677	22,729	(6,948)	77%	77%	29,677	29,677	-	100%	
6015 · Assessors													
6015-1 · Assessors, Salary	1,658	1,658	1,658	22,387	16,580	(5,807)	74%	77%	22,387	22,387	-	100%	
6015-4 · Assessors, Travel Expense	-	300	-	300	300	-	100%	100%	300	300	-	100%	
6015-5 · Assessors, Sch,Wrkshp, Seminars	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6015-6 · Assess. Misc. Supplies, Postage	30	43	(19)	1,500	501	(999)	33%	90%	1,500	1,500	-	100%	
6015-7 · Assess. Map updts, Pric.Manuls	-	-	-	1,000	-	(1,000)	0%	0%	1,000	1,000	-	100%	
Total 6015 · Assessors	1,688	2,001	1,639	25,287	17,381	(7,906)	69%	74%	25,287	25,287	-	100%	
6025 · Tax Collector													
6025-1 · Tax Collector, Salary	2,005	2,004	2,005	27,065	19,934	(7,131)	74%	77%	27,065	27,065	-	100%	
6025-4 · Tax Collector Misc. Sup. Sch.	75	92	-	700	225	(475)	32%	32%	700	700	-	100%	
6025-5 · Tax Collector, Postage	-	-	-	200	134	(66)	67%	8%	200	200	-	100%	
Total 6025 · Tax Collector	2,080	2,096	2,005	27,965	20,293	(7,672)	73%	72%	27,965	27,965	-	100%	
6030 · Town Treasurer													
6030 · Town Treasurer	200	200	200	2,400	1,800	(600)	75%	75%	2,400	2,400	-	100%	
6035 · Town Counsel & Financial Advisr													
6035-1 · Town Counsel	-	-	-	40,000	26,924	(13,076)	67%	45%	40,000	40,000	-	100%	
6035-2 · Financial Advisor	-	-	4,320	7,000	4,320	(2,680)	62%	14%	7,000	7,000	-	100%	
Total 6035 · Town Counsel & Financial Advisr	-	-	4,320	47,000	31,244	(15,756)	66%	37%	47,000	47,000	-	100%	
6040 · Town Clerk													
6040-1 · Town Clerk, Salary	3,745	3,745	3,745	50,558	37,451	(13,107)	74%	77%	50,558	50,558	-	100%	
6040-2 · Town Clerk, Office Sup, Misc.	361	188	-	1,463	849	(614)	58%	68%	1,463	1,463	-	100%	
6040-3 · Town Clerk, Dog Licenses	-	-	-	350	-	(350)	0%	0%	350	350	-	100%	
6040-4 · Town Clerk, School	103	278	270	900	1,426	526	158%	43%	900	900	-	100%	
6040-5 · Town Clerk, Microfm(Security)	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
Total 6040 · Town Clerk	4,209	4,211	4,015	53,671	39,726	(13,945)	74%	75%	53,671	53,671	-	100%	
6045 · Telephone Services/DSL/Website													
6045 · Telephone Services/DSL/Website	1,000	276	1,567	12,056	8,775	(3,281)	73%	73%	12,056	12,056	-	100%	
6050 · Pool Secretaries													
6050-1 · Pool Sec,Salary-Asst Town Clerk	1,835	1,796	1,835	23,850	18,212	(5,638)	76%	71%	23,850	23,850	-	100%	
6050-2 · Pool Sec, Salary-Land Use Clerk	2,762	2,791	2,835	35,519	27,518	(8,001)	77%	77%	35,519	35,519	-	100%	
Total 6050 · Pool Secretaries	4,597	4,587	4,670	59,369	45,730	(13,639)	77%	74%	59,369	59,369	-	100%	
6055 · Town Off. Bldg.													
6055-1 · Town Off. Bldg.Janitorial Serv	-	790	790	9,822	6,224	(3,598)	63%	62%	9,822	9,822	-	100%	
6055-2 · Town Off. Bldg. Sup. Maint.	(38)	107	-	2,000	734	(1,266)	37%	53%	2,000	2,000	-	100%	
6055-3 · Town Off/Sen.Ctr.- Bldg.Heat	(358)	4,027	1,617	11,000	8,864	(2,136)	81%	43%	11,000	11,000	-	100%	
6055-4 · Town Off Bldg/Sen Ctr - Lights	1,099	1,143	1,261	9,700	8,874	(826)	91%	79%	9,700	9,700	-	100%	
6055-5 · Town Off. Bldg. rpr & renov.	354	402	775	5,000	14,828	9,828	297%	89%	16,000	5,000	11,000	320%	
Total 6055 · Town Off. Bldg.	1,057	6,469	4,443	37,522	39,524	2,002	105%	63%	48,522	37,522	11,000	129%	

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6100 · P & Z Comm.													
6100-1 · P & Z Comm. Enfc. Off.	546	546	546	7,370	5,460	(1,910)	74%	77%	7,370	7,370	-	100%	
6100-2 · P & Z Comm. Planner	3,886	1,975	(1,975)	11,500	5,976	(5,524)	52%	29%	11,500	11,500	-	100%	
Total 6100 · P & Z Comm.	4,432	2,521	(1,429)	18,870	11,436	(7,434)	61%	45%	18,870	18,870	-	100%	
6111 · Land Use Miscellaneous	168	199	-	500	370	(130)	74%	55%	500	500	-	100%	
6115 · Ec. Devel.	-	-	-	225	225	-	100%	25%	225	225	-	100%	
6120 · Conservation Commission													
6120-2 · Training workshop	-	-	-	100	-	(100)	0%	0%	100	100	-	100%	
6120-4 · Miscellaneous	-	32	-	1,000	299	(701)	30%	29%	1,000	1,000	-	100%	
Total 6120 · Conservation Commission	-	32	-	1,100	299	(801)	27%	26%	1,100	1,100	-	100%	
6150 · Conservation Wetlands Enf Off	360	400	320	7,000	2,780	(4,220)	40%	77%	7,000	7,000	-	100%	
6200 · Highways													
6200-1 · Highways, General Maintenance	5,321	5,912	5,902	45,000	34,626	(10,374)	77%	72%	45,000	45,000	-	100%	
6200-10 · Drug & Alcohol Testing	-	-	150	500	350	(150)	70%	90%	500	500	-	100%	
6200-2 · Highways, Public Works Salary	14,567	16,425	16,550	229,330	163,696	(65,634)	71%	83%	229,330	229,330	-	100%	
6200-3 · Highways, Misc. o/t labor.	4,608	10,803	1,940	26,200	22,685	(3,515)	87%	65%	26,200	26,200	-	100%	
6200-4 · Boots - Highways	-	106	266	2,500	1,211	(1,289)	48%	45%	2,500	2,500	-	100%	
6200-5 · Storm Materials	-	11	1,873	27,500	13,230	(14,270)	48%	82%	27,500	27,500	-	100%	
6200-6 · Highways, Roadway Mgmt.	108	120	1,528	40,000	74,023	34,023	185%	63%	75,000	40,000	35,000	188%	
6200-7 · Highways, Town Garage	475	569	299	8,000	2,091	(5,909)	26%	89%	8,000	8,000	-	100%	
6200-8 · Stormwater Permit Fees(Phasell)	-	-	-	8,500	-	(8,500)	0%	25%	8,500	8,500	-	100%	
Total 6200 · Highways	25,079	33,946	28,508	387,530	311,912	(75,618)	80%	77%	422,530	387,530	35,000	109%	
6202 · Tree Maintenance													
6202-1 · Tree Warden	-	-	-	2,250	1,125	(1,125)	50%	50%	2,250	2,250	-	100%	
6202-2 · Tree Warden- Training Seminars	(30)	-	100	350	285	(65)	81%	46%	350	350	-	100%	
6202-3 · Tree Pruning, Removal, Replacme	-	-	-	12,000	4,073	(7,927)	34%	44%	12,000	12,000	-	100%	
6202-4 · Tree Warden Mileage	-	-	-	400	171	(229)	43%	46%	400	400	-	100%	
Total 6202 · Tree Maintenance	(30)	-	100	15,000	5,654	(9,346)	38%	45%	15,000	15,000	-	100%	
6205 · Street Lighting	1,460	1,458	1,378	18,500	11,818	(6,682)	64%	71%	18,500	18,500	-	100%	
6300 · Social Security	4,042	4,676	3,983	56,184	39,870	(16,314)	71%	71%	56,184	56,184	-	100%	
6310 · Deferred Compensation	1,263	1,263	1,263	15,421	12,721	(2,700)	82%	76%	15,421	15,421	-	100%	
6400 · Regional Agencies													
6400-1 · Reg. Agency - TVCCA	-	-	-	1,000	1,000	-	100%	100%	1,000	1,000	-	100%	
6400-10 · RegAgency-SSAC of Eastern CT	-	-	-	300	300	-	100%	100%	300	300	-	100%	
6400-11 · RegAg-SE CT Enterpr Reg	-	-	-	1,044	1,044	-	100%	92%	1,044	1,044	-	100%	
6400-12 · RegAgcy-Regional Animal Control	-	-	-	9,006	9,006	-	100%	100%	9,006	9,006	-	100%	
6400-2 · Reg. Agency - Cncl. of Gvnt	-	-	-	1,641	1,641	-	100%	100%	1,641	1,641	-	100%	
6400-3 · Reg. Agency - Soil/Wtr. Con.	-	300	-	300	300	-	100%	100%	300	300	-	100%	
6400-4 · Reg. Agency - Women's Center	-	-	-	250	250	-	100%	100%	250	250	-	100%	
6400-5 · Uncas Health District	4,989	-	-	19,956	14,967	(4,989)	75%	75%	19,956	19,956	-	100%	
6400-6 · Reg. Agency - CCM	-	-	-	2,032	2,032	-	100%	50%	2,032	2,032	-	100%	
6400-7 · Reg. Agency - Norwich PrbCrt	-	531	-	2,124	1,570	(554)	74%	69%	2,124	2,124	-	100%	
6400-8 · Council of Small Towns (COST)	-	725	-	725	725	-	100%	100%	725	725	-	100%	
6400-9 · Quinebaug Walking Weekends	-	-	-	175	-	(175)	0%	100%	175	175	-	100%	
Total 6400 · Regional Agencies	4,989	1,556	-	38,553	32,835	(5,718)	85%	83%	38,553	38,553	-	100%	
6500 · Insurance													
6500-1 · Insurance, General Town	-	-	-	41,002	23,715	(17,287)	58%	100%	41,002	41,002	-	100%	
6500-2 · Insurance, Fire Department	-	-	-	17,191	12,893	(4,298)	75%	100%	17,191	17,191	-	100%	
6500-4 · Insurance, Water & Sewer Plants	-	-	-	8,222	6,165	(2,057)	75%	100%	8,222	8,222	-	100%	
6500-5 · Insurance,CIRMA (Workers Comp)	-	-	-	38,205	20,657	(17,548)	54%	92%	38,205	38,205	-	100%	
6500-6 · Insurance, Empl. Medical Ins.	10,304	10,006	9,708	152,368	98,780	(53,588)	65%	75%	152,368	152,368	-	100%	
6500-7 · Employee Insurance Waiver	537	538	538	3,950	4,837	887	122%	70%	3,950	3,950	-	100%	
Total 6500 · Insurance	10,841	10,544	10,246	260,938	167,047	(93,891)	64%	84%	260,938	260,938	-	100%	
6600 · Police Department													
6600-1 · Police Dept. Resident Trooper	-	-	-	175,006	-	(175,006)	0%	-12%	175,006	175,006	-	100%	
6600-2 · Police Dept., O/T 50% contra	-	-	-	5,000	-	(5,000)	0%	0%	5,000	5,000	-	100%	
6600-3 · Police Dept. DARE Program	-	-	-	300	-	(300)	0%	0%	300	300	-	100%	
6600-4 · Police Dept., Supplies, Misc.	-	-	-	500	-	(500)	0%	60%	500	500	-	100%	
6600-5 · Police Dept.- Sch. Crs. Guard	234	442	416	3,961	3,056	(905)	77%	60%	3,961	3,961	-	100%	
Total 6600 · Police Department	234	442	416	184,767	3,056	(181,711)	2%	-10%	184,767	184,767	-	100%	

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6605 · Fire Dept.													
6605-1 · Fire Dept., Vehicle Maint.	-	40	9,765	24,000	11,660	(12,340)	49%	95%	24,000	24,000	-	100%	
6605-2 · Fire Dept, Fixed Expenses	7,116	2,365	5,951	36,300	39,140	2,840	108%	76%	36,300	36,300	-	100%	
6605-3 · Fire Dept. Truck Supplies	-	-	-	7,550	-	(7,550)	0%	0%	7,550	7,550	-	100%	
6605-4 · Fire Dept., Firehouse Maint.	184	125	213	11,200	4,186	(7,014)	37%	42%	11,200	11,200	-	100%	
6605-5 · Fire Dept., Training	-	-	165	14,500	4,240	(10,260)	29%	39%	14,500	14,500	-	100%	
6605-6 · Fire Dept., Business Exp.	-	85	439	14,140	2,019	(12,121)	14%	29%	14,140	14,140	-	100%	
6605-7 · Fire Dept., Equip. Maint.	295	148	-	12,600	1,442	(11,158)	11%	57%	12,600	12,600	-	100%	
Total 6605 · Fire Dept.	7,595	2,763	16,533	120,290	62,687	(57,603)	52%	60%	120,290	120,290	-	100%	
6610 · Emergency													
6610-1 · Salary Director	-	-	-	2,200	-	(2,200)	0%	0%	2,200	2,200	-	100%	
6610-5 · Training Expense	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
6610-6 · Equipment Maintenance	-	-	-	830	-	(830)	0%	0%	830	830	-	100%	
6610-8 · Local Emerg. Plan Chair.(LEPC)	-	-	-	500	-	(500)	0%	0%	500	500	-	100%	
Total 6610 · Emergency	-	-	-	4,030	-	(4,030)	0%	0%	4,030	4,030	-	100%	
6615 · Fire Marshal/Burning Official													
6615-1 · Fire Marshal/Salary	667	667	667	8,000	6,003	(1,997)	75%	73%	8,000	8,000	-	100%	
6615-2 · Fire Marshal/Off.Exp.Ed.Misc	-	-	-	2,250	-	(2,250)	0%	8%	2,250	2,250	-	100%	
6615-4 · Burning Official - Salary	-	-	-	625	313	(312)	50%	50%	625	625	-	100%	
Total 6615 · Fire Marshal/Burning Official	667	667	667	10,875	6,316	(4,559)	58%	59%	10,875	10,875	-	100%	
6620 · Enf. Off-Bldg.Code													
6620-1 · Enf.Off-Bldg.Code - Salary	1,471	1,471	1,471	19,862	14,711	(5,151)	74%	77%	19,862	19,862	-	100%	
6620-2 · Enf. Off-Bldg.Code - Mileage	-	-	-	800	-	(800)	0%	0%	800	800	-	100%	
6620-3 · Enf.Off-Bldg.Code - Mbrshp.Fee	-	-	-	250	145	(105)	58%	54%	250	250	-	100%	
6620-6 · Enf.Off-Bldg.Code- Ed.Training	-	-	750	250	750	500	300%	2%	250	250	-	100%	
6620-7 · Enf.Off-Bldg.Code- Code Vol,Sup	-	-	-	500	3	(497)	1%	0%	500	500	-	100%	
Total 6620 · Enf. Off-Bldg.Code	1,471	1,471	2,221	21,662	15,609	(6,053)	72%	71%	21,662	21,662	-	100%	
6625 · Blight Enforcement Officer													
6625-1 · Blight Enforce. Officer-Salary	302	302	302	3,627	2,718	(909)	75%	75%	3,627	3,627	-	100%	
6625-2 · Blight Enforce.Officer-Mileage	-	-	-	150	-	(150)	0%	0%	150	150	-	100%	
6625-3 · Blight Enforce.Officer-Postage	-	-	88	150	157	7	105%	0%	150	150	-	100%	
Total 6625 · Blight Enforcement Officer	302	302	390	3,927	2,875	(1,052)	73%	69%	3,927	3,927	-	100%	
6700 · Sanit/Wst Rem.													
6700-2 · Sanit/Wst.Rem,Matls.Misc	458	320	373	5,000	2,988	(2,012)	60%	67%	5,000	5,000	-	100%	
6700-3 · Sanit/Wst.Rem., Recycling	3,537	3,701	4,080	65,000	46,461	(18,539)	71%	68%	65,000	65,000	-	100%	
Total 6700 · Sanit/Wst Rem.	3,995	4,021	4,453	70,000	49,449	(20,551)	71%	68%	70,000	70,000	-	100%	
6702 · Waste Management Exp. (Waste Management)	6,049	3,518	4,784	63,000	48,119	(14,881)	76%	64%	63,000	63,000	-	100%	
6810 · Comm. of Aging													
6810-1 · Comm. on Aging - Salary	2,289	2,213	2,213	29,764	22,632	(7,132)	76%	73%	29,764	29,764	-	100%	
6810-2 · Commission on Aging-Munic Agent	-	-	-	100	-	(100)	0%	15%	100	100	-	100%	
6810-4 · Comm. on Aging - Off sup/misc.	832	55	44	1,200	1,246	46	104%	53%	1,200	1,200	-	100%	
6810-5 · Comm. of Aging - Elevator Contr	220	220	220	2,601	1,938	(663)	75%	75%	2,601	2,601	-	100%	
6810-6 · Comm. of Aging - Programs	178	-	90	2,000	624	(1,376)	31%	12%	2,000	2,000	-	100%	
6810-7 · Comm. of Aging - Van Driver	-	-	-	3,500	-	(3,500)	0%	0%	3,500	3,500	-	100%	
6810-7a · Comm of Aging-Van Dr	1,584	1,569	1,486	20,496	16,093	(4,403)	79%	81%	20,496	20,496	-	100%	
6810-9 · Van Expense, Comm. on Aging	540	-	146	7,000	2,295	(4,705)	33%	25%	7,000	7,000	-	100%	
Total 6810 · Comm. of Aging	5,643	4,057	4,199	66,661	44,828	(21,833)	67%	55%	66,661	66,661	-	100%	
6950 · Capital Project													
6950-1 · Capital Project,Rpr Centr Plnt	-	-	-	6,000	2,513	(3,487)	42%	57%	6,000	6,000	-	100%	
6950-2 · Engineering Fees, Cap. Proj.	-	-	-	8,700	2,340	(6,360)	27%	85%	8,700	8,700	-	100%	
Total 6950 · Capital Project	-	-	-	14,700	4,853	(9,847)	33%	73%	14,700	14,700	-	100%	
7000 · Parks & Playgrounds													
7003 · Recreation Facilities (BoS)	-	-	-	750	450	(300)	60%	80%	750	750	-	100%	
7003-2 · Electricity	129	129	129	1,825	1,178	(647)	65%	56%	1,825	1,825	-	100%	
Total 7003 · Recreation Facilities (BoS)	129	129	129	1,825	1,178	(647)	65%	56%	1,825	1,825	-	100%	

Town of Sprague
BOF Budget vs. Actual
with YE estimated totals
 July 2021 through March 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2022	Feb 2022	Mar 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7004 · Recreation Events(SPARC)													
7004-1 · RecEvent-3 Villages Fall Fest	-	-	-	2,000	177	(1,823)	9%	0%	2,000	2,000	-	100%	
7004-2 · Rec Event-Earth Day	-	-	-	400	-	(400)	0%	0%	400	400	-	100%	
7004-3 · Rec Event-Youth Yr Lng Activity	-	-	-	500	-	(500)	0%	55%	500	500	-	100%	
7004-4 · Rec Event-Shetucket River Fest	-	-	-	250	-	(250)	0%	0%	250	250	-	100%	
7004-8 · Rec Event-Other	-	-	-	500	419	(81)	84%	0%	500	500	-	100%	
Total 7004 · Recreation Events(SPARC)	-	-	-	3,650	596	(3,054)	16%	5%	3,650	3,650	-	100%	
7005 · Other Recreation Programs													
7005-1 · Sprague/Franklin/Canterbury LL	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
Total 7005 · Other Recreation Programs	-	-	-	1,250	-	(1,250)	0%	0%	1,250	1,250	-	100%	
7010 · Grist Mill													
7010-1 · Grist Mill - Supplies, Maint.	-	-	-	850	-	(850)	0%	14%	850	850	-	100%	
7010-2 · Grist Mill-Elevator Maintenance	201	201	201	2,372	2,252	(120)	95%	79%	2,372	2,372	-	100%	
7010-3 · Grist Mill - Heat, Light	746	1,969	1,179	7,850	7,188	(662)	92%	77%	7,850	7,850	-	100%	
7010-5 · Grist Mill - Janitor- Salaries	-	335	335	4,500	2,245	(2,255)	50%	19%	4,500	4,500	-	100%	
Total 7010 · Grist Mill	947	2,505	1,715	15,572	11,685	(3,887)	75%	57%	15,572	15,572	-	100%	
7012 · Historical Museum													
7012-1 · Salary	-	-	-	1,930	-	(1,930)	0%	0%	1,930	1,930	-	100%	
7012-14 · Sprague Historical Society	40	-	50	200	220	20	110%	58%	200	200	-	100%	
Total 7012 · Historical Museum	40	-	50	2,130	220	(1,910)	10%	5%	2,130	2,130	-	100%	
7015 · Library													
7015-1 · Library - Librarian Assistant-1	715	637	400	13,414	7,478	(5,936)	56%	46%	13,414	13,414	-	100%	
7015-10 · Library - Director	2,409	2,431	2,470	28,441	23,919	(4,522)	84%	81%	28,441	28,441	-	100%	
7015-11 · Library - Programs	-	-	137	2,500	724	(1,776)	29%	6%	2,500	2,500	-	100%	
7015-12 · Professional Fees	159	(159)	-	500	208	(292)	42%	34%	500	500	-	100%	
7015-13 · Library-St Lib CT Membership	-	-	-	550	350	(200)	64%	0%	550	550	-	100%	
7015-2 · Library - Books	152	80	309	4,500	1,693	(2,807)	38%	24%	4,500	4,500	-	100%	
7015-3 · Library - Sup./Misc.	63	92	-	2,054	689	(1,365)	34%	84%	2,054	2,054	-	100%	
7015-4 · Library - Library Assistant - 4	878	949	1,014	13,936	7,690	(6,246)	55%	52%	13,936	13,936	-	100%	
7015-5 · Librarian Assistant - 5	481	520	549	6,707	4,586	(2,121)	68%	60%	6,707	6,707	-	100%	
7015-6 · Library - Librarian Assistant-6	506	790	655	10,800	5,457	(5,343)	51%	25%	10,800	10,800	-	100%	
Total 7015 · Library	5,363	5,340	5,534	83,402	52,794	(30,608)	63%	55%	83,402	83,402	-	100%	
7100 · Miscellaneous													
7100-10 · Newsletter- Salary	-	-	-	-	-	-	0%	8%	-	-	-	0%	
7100-11 · Bank Fees	-	-	-	-	-	-	0%	100%	-	-	-	0%	
7100-12 · Newsletter - Misc.	155	50	125	500	504	4	101%	12%	500	500	-	100%	
7100-2 · War Mem./Lords Bridge Gazebo	50	50	49	675	434	(241)	64%	57%	675	675	-	100%	
7100-3 · Cemeteries, Vets Graves	-	700	-	700	700	-	100%	0%	700	700	-	100%	
7100-4 · Contingent Fund	-	-	-	3,000	2,645	(355)	88%	77%	3,000	3,000	-	100%	
7100-5 · Memorial Day Celebration	-	289	25	1,000	314	(686)	31%	0%	1,000	1,000	-	100%	
7100-6 · Legal Ads	247	787	(195)	12,000	2,975	(9,025)	25%	31%	12,000	12,000	-	100%	
7100-8 · Unemployment Compensation	-	-	-	-	82	82	100%	100%	82	-	82	100%	
Total 7100 · Miscellaneous	452	1,876	4	17,875	7,654	(10,221)	43%	36%	17,957	17,875	82	100%	
7150 · Sewer & Water Dept.													
7150-1 · Water & Sewer Public Services	-	-	1,734	8,500	5,466	(3,034)	64%	60%	8,500	8,500	-	100%	
Total 7150 · Sewer & Water Dept.	-	-	1,734	8,500	5,466	(3,034)	64%	60%	8,500	8,500	-	100%	
7200 · Office Machines/Sup/Mnt.													
7200-1 · Office Mach/Sup/Mnt -Town Clerk	-	1,358	(1,112)	10,150	4,711	(5,439)	46%	73%	10,150	10,150	-	100%	
7200-10 · Fixed Asset Inventory	-	-	-	1,323	1,389	66	105%	110%	1,389	1,323	66	105%	
7200-2 · Office Mach/Sup/Mnt.- Tax Coll.	777	-	-	9,622	9,533	(89)	99%	89%	9,622	9,622	-	100%	
7200-3 · Office Mach/Sup/Mnt.- Assessor	-	325	-	15,387	13,545	(1,842)	88%	103%	15,387	15,387	-	100%	
7200-4 · Office Mach/Sup/Mnt-Select/Trea	405	-	133	1,000	538	(462)	54%	54%	1,000	1,000	-	100%	
7200-5 · Office Machines - Equip.Mnt.	40	-	2,821	7,000	2,941	(4,059)	42%	47%	7,000	7,000	-	100%	
7200-6 · Office MachSupp-ServSupp	-	-	-	5,000	1,040	(3,960)	21%	100%	5,000	5,000	-	100%	
7200-7 · Paychex Services	607	261	258	3,225	2,909	(316)	90%	79%	3,225	3,225	-	100%	
7200-8 · Off.Mach/Sup/Mnt-Library Suppor	216	-	-	4,162	2,265	(1,897)	54%	75%	4,162	4,162	-	100%	
7200-9 · Off.Mach/Sup/Mnt.-Mail System	-	-	-	708	354	(354)	50%	75%	708	708	-	100%	
Total 7200 · Office Machines/Sup/Mnt.	2,045	1,944	2,100	57,577	39,225	(18,352)	68%	83%	57,643	57,577	66	100%	

Town of Sprague
 BOF Budget vs. Actual
 with YE estimated totals
 July 2021 through March 2022

	Prior Three Months Totals			Current Year Totals				Comparison	Estimated Year-End Totals				
	Jan 2022	Feb 2022	Mar 2022	Budget	Year to Date	\$ Remaining	% of Budget		Same Period PY %	Year-End Est.	Budget	\$ Remaining	% of Budget
7300 · Interest Payments - Bonds													
7300-14 · 2005 Bonds, Land Purchase, Rds	-	-	8,125	20,500	16,250	(4,250)	79%	83%	20,500	20,500	-	100%	
7300-15 · 2009 Bond-Roads, Roof, Fire App, A	-	-	-	14,800	8,500	(6,300)	57%	56%	14,800	14,800	-	100%	
7300-16 · 2013 Bonds-Various Purposes	-	49,338	-	103,675	103,676	1	100%	100%	103,675	103,675	-	100%	
7300-17 · 2020 Bonds-Various Purposes	-	75,300	-	152,900	152,900	-	100%	0%	152,900	152,900	-	100%	
Total 7300 · Interest Payments - Bonds	-	124,638	8,125	291,875	281,326	(10,549)	96%	92%	291,875	291,875	-	100%	
7305 · Redemption of Debt-Principal													
7305-14 · 2005 Bonds, Land Purchase, Rds	-	-	85,000	85,000	85,000	-	100%	100%	85,000	85,000	-	100%	
7305-15 · 2009 Bond-Roads, Roof, Fire App, AD	-	-	-	110,000	110,000	-	100%	100%	110,000	110,000	-	100%	
7305-16 · 2013 Bonds Various Purposes	-	-	-	250,000	250,000	-	100%	100%	250,000	250,000	-	100%	
7305-17 · 2020 Bonds - Various Purposes	-	-	-	115,000	115,000	-	100%	100%	115,000	115,000	-	100%	
Total 7305 · Redemption of Debt-Principal	-	-	85,000	560,000	560,000	-	100%	100%	560,000	560,000	-	100%	
7360 · Operating Transfers CNR Fund	-	-	-	22,000	-	(22,000)	0%	100%	22,000	22,000	-	100%	
7500 · Board of Education	623,511	423,438	419,765	6,787,139	4,687,945	(2,099,194)	69%	66%	6,687,139	6,787,139	(100,000)	99%	
Total Expense	734,688	678,102	634,086	9,654,027	6,798,394	(2,855,633)	70%	69%	9,600,175	9,654,027	(53,852)	99%	
Net Ordinary Income	1,824,812	(531,893)	(550,004)	158,836	1,143,277	984,441			245,436	158,836	86,600	155%	
Net Income	1,824,812	(531,893)	(550,004)	158,836	1,143,277	984,441			245,436	158,836	86,600	155%	
Summary	Prior Three Months Totals			Current Year Totals					Estimated Year-End Totals				
Board of Selectmen Expenditures	\$ 111,177	\$ 254,664	\$ 214,321	\$ 2,866,888	\$ 2,110,449	\$ (756,439)	74%	74%	\$ 2,913,036	\$ 2,866,888	\$ 46,148	102%	
Board of Education Expenditures	\$ 623,511	\$ 423,438	\$ 419,765	\$ 6,787,139	\$ 4,687,945	\$ (2,099,194)	69%	66%	\$ 6,687,139	\$ 6,787,139	\$ (100,000)	99%	
Total Expenditures	\$ 734,688	\$ 678,102	\$ 634,086	\$ 9,654,027	\$ 6,798,394	\$ (2,855,633)	70%	69%	\$ 9,600,175	\$ 9,654,027	\$ (53,852)	99%	

April Forecast

BOE Budget v. Actual 3/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
1000-Regular Instruction										
1000.51110. Wages Paid to Teachers - Regular Ed	\$ 1,070,688.00	\$ -	\$ -	\$ 1,070,688.00	\$ 778,717.16	\$ -	\$ 778,717.16	\$ 291,970.84	\$ 316,706.03	\$ (24,735.19)
1000.51120. Wages Paid to Instructional Aides - Regular Ed	\$ 45,843.00	\$ -	\$ -	\$ 45,843.00	\$ 26,150.66	\$ -	\$ 26,150.66	\$ 19,692.34	\$ 11,714.30	\$ 7,978.04
1000.52100. Group Life Insurance - Regular	\$ 756.00	\$ -	\$ -	\$ 756.00	\$ 623.72	\$ -	\$ 623.72	\$ 132.28	\$ 151.18	\$ (18.90)
1000.52200. FICA/Medicare Employer - Regular Ed	\$ 20,289.00	\$ -	\$ -	\$ 20,289.00	\$ 13,940.69	\$ -	\$ 13,940.69	\$ 6,348.31	\$ 7,277.14	\$ (928.83)
1000.52500. Tuition Reimbursement	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 2,500.00	\$ 7,500.00
1000.52800. Health Insurance - Regular	\$ 308,843.00	\$ -	\$ -	\$ 308,843.00	\$ 203,672.02	\$ -	\$ 203,672.02	\$ 105,170.98	\$ 55,458.71	\$ 49,712.27
1000.53200. Substitutes - Regular Education	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1000.53230. Purchased Pupil Services	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00	\$ -	\$ -	\$ -	\$ 1,250.00	\$ -	\$ 1,250.00
1000.54420. Equipment Leasing	\$ 21,064.00	\$ -	\$ -	\$ 21,064.00	\$ 15,072.68	\$ 5,011.07	\$ 20,083.75	\$ 980.25	\$ -	\$ 980.25
1000.56100. General Supplies - Regular Education	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00	\$ 4,099.38	\$ 53.98	\$ 4,153.36	\$ 2,846.64	\$ 1,423.32	\$ 1,423.32
1000.56110. Instructional Supplies - Regular Education	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,080.53	\$ -	\$ 1,080.53	\$ 1,919.47	\$ 959.74	\$ 959.74
1000.56400. Workbooks/Disposables	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00	\$ 4,043.09	\$ -	\$ 4,043.09	\$ 5,956.91	\$ 5,956.91	\$ -
1000.56410. Textbooks	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 1,340.44	\$ -	\$ 1,340.44	\$ 1,659.56	\$ -	\$ 1,659.56
1000.56501. Ink and Toner	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ 4,177.80	\$ -	\$ 4,177.80	\$ 3,822.20	\$ 2,866.65	\$ 955.55
1000.58100. Dues & Fees	\$ 9,710.00	\$ -	\$ -	\$ 9,710.00	\$ 7,955.00	\$ -	\$ 7,955.00	\$ 1,755.00	\$ 922.50	\$ 832.50
Total	\$ 1,527,943.00	\$ -	\$ -	\$ 1,527,943.00	\$ 1,060,873.17	\$ 5,065.05	\$ 1,065,938.22	\$ 462,004.78	\$ 405,936.48	\$ 56,068.30
1200-Special Education										
1200.51110. Wages Paid to Teachers - SPED	\$ 341,409.00	\$ -	\$ -	\$ 341,409.00	\$ 242,998.76	\$ -	\$ 242,998.76	\$ 98,410.24	\$ 96,648.08	\$ 1,762.16
1200.51120. Wages Paid to Instructional Aides - SPED	\$ 276,143.00	\$ -	\$ -	\$ 276,143.00	\$ 128,888.11	\$ -	\$ 128,888.11	\$ 147,254.89	\$ 95,717.55	\$ 51,537.34
1200.51901. Wages Paid - Other Non Certified Staff - SPED	\$ 86,666.00	\$ -	\$ -	\$ 86,666.00	\$ 59,824.60	\$ -	\$ 59,824.60	\$ 26,841.40	\$ 26,913.21	\$ (71.81)
1200.52100. Group Life Insurance - SPED	\$ 930.00	\$ -	\$ -	\$ 930.00	\$ 700.37	\$ -	\$ 700.37	\$ 229.63	\$ 203.02	\$ 26.61
1200.52200. FICA/Medicare Employer - SPED	\$ 35,643.00	\$ -	\$ -	\$ 35,643.00	\$ 17,151.66	\$ -	\$ 17,151.66	\$ 18,491.34	\$ 18,064.10	\$ 427.24
1200.52300. Pension Contributions	\$ 3,467.00	\$ -	\$ -	\$ 3,467.00	\$ 2,763.16	\$ -	\$ 2,763.16	\$ 703.84	\$ 706.35	\$ (2.51)
1200.52800. Health Insurance	\$ 276,676.00	\$ -	\$ -	\$ 276,676.00	\$ 161,676.22	\$ -	\$ 161,676.22	\$ 114,999.78	\$ 60,608.45	\$ 54,391.33
1200.53200. Substitutes - SPED	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ 8,500.00	\$ -	\$ 8,500.00
1200.53230. Purchased Pupil Services	\$ 29,000.00	\$ -	\$ -	\$ 29,000.00	\$ (5,763.10)	\$ 446.25	\$ (5,316.85)	\$ 34,316.85	\$ 20,000.00	\$ 14,316.85
1200.53300. Other Prof/Tech Services	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 1,360.07	\$ -	\$ 1,360.07	\$ 1,139.93	\$ 569.97	\$ 569.97
1200.55800. Travel Reimbursement	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00	\$ 31.47	\$ -	\$ 31.47	\$ 1,168.53	\$ 500.00	\$ 668.53
1200.56100. General Supplies - Special Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 645.77	\$ -	\$ 645.77	\$ 354.23	\$ 177.12	\$ 177.12
1200.56110. Instructional Supplies - SPED	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 980.14	\$ -	\$ 980.14	\$ 19.86	\$ -	\$ 19.86
1200.56400. Workbooks/Disposables	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
1200.58100. Dues & Fees	\$ 760.00	\$ -	\$ -	\$ 760.00	\$ 250.00	\$ -	\$ 250.00	\$ 510.00	\$ 510.00	\$ -
Total	\$ 1,065,394.00	\$ -	\$ -	\$ 1,065,394.00	\$ 611,507.23	\$ 446.25	\$ 611,953.48	\$ 453,440.52	\$ 320,867.84	\$ 132,572.68
1300-Adult Education - Cooperative										
1300.55690. Tuition - Adult Cooperative	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (5,998.00)	\$ 1,969.00
Total	\$ 16,050.00	\$ -	\$ -	\$ 16,050.00	\$ 20,079.00	\$ -	\$ 20,079.00	\$ (4,029.00)	\$ (5,998.00)	\$ 1,969.00
1500-Stipends - Extra Curricular										
1500.51930. Extra Curricular Stipends Paid	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 5,160.50	\$ -	\$ 5,160.50	\$ 6,648.50	\$ 7,780.50	\$ (1,132.00)
Total	\$ 11,809.00	\$ -	\$ -	\$ 11,809.00	\$ 5,160.50	\$ -	\$ 5,160.50	\$ 6,648.50	\$ 7,780.50	\$ (1,132.00)
1600-Summer School										
1600.51110. Wages Paid to Teachers - Summer School	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 3,060.00	\$ -	\$ 3,060.00	\$ 1,940.00	\$ -	\$ 1,940.00
1600.51120. Wages Paid to Inst Aides - Summer School	\$ 2,250.00	\$ -	\$ -	\$ 2,250.00	\$ 1,587.50	\$ -	\$ 1,587.50	\$ 662.50	\$ -	\$ 662.50
1600.51901. Wages Paid - Other Non-Cert - Summer School	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 2,662.86	\$ -	\$ 2,662.86	\$ (262.86)	\$ -	\$ (262.86)
1600.52200. FICA/Medicare Employer - Summer School	\$ 309.00	\$ -	\$ -	\$ 309.00	\$ 369.54	\$ -	\$ 369.54	\$ (60.54)	\$ -	\$ (60.54)
Total	\$ 9,959.00	\$ -	\$ -	\$ 9,959.00	\$ 7,679.90	\$ -	\$ 7,679.90	\$ 2,279.10	\$ -	\$ 2,279.10
1700-Tutoring										
1700.000100.51110. Wages Paid to Teacher Tutors - Reg Ed	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
1700.000100.52200. FICA/Medicare Employer - Reg Ed	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ -	\$ -	\$ -	\$ 700.00	\$ -	\$ 700.00
1700.000200.51110. Wages Paid to Inst Aide Tutors - Spec Ed	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00
1700.000200.52200. FICA/Medicare Employer - Spec Ed	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ 8,000.00
1700.000200.53230. Purchased Pupil Services - Spec Ed	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 18,700.00	\$ -	\$ -	\$ 18,700.00	\$ -	\$ -	\$ -	\$ 18,700.00	\$ -	\$ 18,700.00
1800-Stipends - Sports Teams										
1800.51930. Sports Teams Stipends Paid	\$ 16,283.00	\$ -	\$ -	\$ 16,283.00	\$ 11,413.00	\$ -	\$ 11,413.00	\$ 4,870.00	\$ 2,553.00	\$ 2,317.00
1800.52200. FICA/Medicare Employer	\$ 1,245.00	\$ -	\$ -	\$ 1,245.00	\$ 135.30	\$ -	\$ 135.30	\$ 1,109.70	\$ -	\$ 1,109.70
1800.53540. Sports Officials	\$ 3,570.00	\$ -	\$ -	\$ 3,570.00	\$ 1,973.02	\$ -	\$ 1,973.02	\$ 1,596.98	\$ 1,000.00	\$ 596.98
Total	\$ 21,098.00	\$ -	\$ -	\$ 21,098.00	\$ 13,521.32	\$ -	\$ 13,521.32	\$ 7,576.68	\$ 3,553.00	\$ 4,023.68
2110-Social Work Services										
2110.51900. Wages Paid - Social Worker	\$ 83,472.00	\$ -	\$ -	\$ 83,472.00	\$ 17,005.76	\$ -	\$ 17,005.76	\$ 66,466.24	\$ 6,377.24	\$ 60,089.00
2110.52100. Group Life Insurance - Social Worker	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 23.65	\$ -	\$ 23.65	\$ 14.35	\$ 14.15	\$ 0.20
2110.52200. FICA/Medicare Employer - Social Worker	\$ 1,211.00	\$ -	\$ -	\$ 1,211.00	\$ 230.46	\$ -	\$ 230.46	\$ 980.54	\$ 108.60	\$ 871.95
2110.52800. Health Insurance - Social Worker	\$ 21,822.00	\$ -	\$ -	\$ 21,822.00	\$ 3,976.00	\$ -	\$ 3,976.00	\$ 17,846.00	\$ 945.07	\$ 16,900.94

BOE Budget v. Actual 3/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2110.56100. Supplies	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 25.14	\$ 64.17	\$ 89.31	\$ 110.69	\$ 55.35	\$ 55.35
2110.56110. Instructional Supplies	\$ -	\$ -	\$ -	\$ -	\$ 98.27	\$ -	\$ (98.27)	\$ (98.27)	\$ -	\$ (98.27)
Total	\$ 106,743.00	\$ -	\$ -	\$ 106,743.00	\$ 21,359.28	\$ 64.17	\$ 21,423.45	\$ 85,319.55	\$ 7,500.40	\$ 77,819.16
2130-Health Office										
2130.51901. Wages Paid - School Nurse	\$ 85,034.00	\$ -	\$ -	\$ 85,034.00	\$ 51,462.74	\$ -	\$ 51,462.74	\$ 33,571.26	\$ 29,977.67	\$ 3,593.59
2130.51910. Wages Paid - Nurse Substitutes	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00
2130.51930. Nursing Stipends Paid	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -
2130.52100. Group Life Insurance - Health Office	\$ 76.00	\$ -	\$ -	\$ 76.00	\$ 63.00	\$ -	\$ 63.00	\$ 13.00	\$ 12.60	\$ 0.40
2130.52200. FICA/Medicare Employer - Health	\$ 8,280.00	\$ -	\$ -	\$ 8,280.00	\$ 6,069.45	\$ -	\$ 6,069.45	\$ 2,210.55	\$ 2,219.36	\$ (8.81)
2130.52800. Health Insurance - Health Office	\$ 11,409.00	\$ -	\$ -	\$ 11,409.00	\$ 9,033.60	\$ -	\$ 9,033.60	\$ 2,375.40	\$ 1,806.66	\$ 568.74
2130.53230. Purchased Pupil Services	\$ 585.00	\$ -	\$ -	\$ 585.00	\$ 720.00	\$ -	\$ 720.00	\$ (135.00)	\$ -	\$ (135.00)
2130.53300. Other Prof/Tech Services	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ -	\$ 600.00	\$ -	\$ -	\$ -
2130.54300. Repairs & Maint Equipment	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ -	\$ 200.00
2130.55800. Conference/Travel - Health Office	\$ 700.00	\$ -	\$ -	\$ 700.00	\$ 125.00	\$ -	\$ 125.00	\$ 575.00	\$ -	\$ 575.00
2130.56100. Supplies	\$ 2,400.00	\$ -	\$ -	\$ 2,400.00	\$ 702.17	\$ -	\$ 702.17	\$ 1,697.83	\$ 848.92	\$ 848.92
2130.56430. Professional Periodicals	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 27.00	\$ -	\$ 27.00	\$ 73.00	\$ -	\$ 73.00
2130.58100. Dues & Fees	\$ 600.00	\$ -	\$ -	\$ 600.00	\$ 331.00	\$ -	\$ 331.00	\$ 269.00	\$ 190.00	\$ 79.00
Total	\$ 115,984.00	\$ -	\$ -	\$ 115,984.00	\$ 71,133.96	\$ -	\$ 71,133.96	\$ 44,850.04	\$ 35,055.21	\$ 9,794.84
2140-Psychological Services										
2140.51900. Wages Paid - School Psychologist	\$ 51,638.00	\$ -	\$ -	\$ 51,638.00	\$ 37,554.88	\$ -	\$ 37,554.88	\$ 14,083.12	\$ 14,083.12	\$ -
2140.52100. Group Life Insurance - Psychologist	\$ 38.00	\$ -	\$ -	\$ 38.00	\$ 20.40	\$ -	\$ 20.40	\$ 17.60	\$ 17.40	\$ 0.20
2140.52200. FICA/Medicare Employer - Psychologist	\$ 749.00	\$ -	\$ -	\$ 749.00	\$ 490.30	\$ -	\$ 490.30	\$ 258.70	\$ 258.45	\$ 0.25
2140.52800. Health Insurance	\$ 10,730.00	\$ -	\$ -	\$ 10,730.00	\$ 15,261.52	\$ -	\$ 15,261.52	\$ (4,531.52)	\$ 3,701.90	\$ (8,233.42)
2140.53230. Purchased Pupil Services	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,887.50	\$ -	\$ 2,887.50	\$ (887.50)	\$ -	\$ (887.50)
2140.56100. Assessment/Supplies	\$ 2,000.00	\$ (800.00)	\$ -	\$ 1,200.00	\$ 102.00	\$ -	\$ 102.00	\$ 1,098.00	\$ 549.00	\$ 549.00
2140.56110. Instructional Supplies - Psychologist	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 100.00	\$ 100.00
Total	\$ 67,355.00	\$ (800.00)	\$ -	\$ 66,555.00	\$ 56,316.60	\$ -	\$ 56,316.60	\$ 10,238.40	\$ 18,709.87	\$ (8,471.47)
2150-Speech & Audiology Services										
2150.53230. Purchased Pupil Services	\$ 64,974.00	\$ -	\$ -	\$ 64,974.00	\$ 49,811.70	\$ 22,599.92	\$ 72,411.62	\$ (7,437.62)	\$ -	\$ (7,437.62)
2150.56100. Supplies	\$ 775.00	\$ 800.00	\$ -	\$ 1,575.00	\$ 1,365.58	\$ -	\$ 1,365.58	\$ 209.42	\$ -	\$ 209.42
Total	\$ 65,749.00	\$ 800.00	\$ -	\$ 66,549.00	\$ 51,177.28	\$ 22,599.92	\$ 73,777.20	\$ (7,228.20)	\$ -	\$ (7,228.20)
2160-PT/OT Services										
2160.56100. Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2210-Improvement of Instruction										
2210.53220. In Service	\$ 4,000.00	\$ -	\$ -	\$ 4,000.00	\$ 49.50	\$ -	\$ 49.50	\$ 3,950.50	\$ -	\$ 3,950.50
2210.55800. Conference/Travel - Professional Development	\$ 6,000.00	\$ -	\$ -	\$ 6,000.00	\$ 570.13	\$ 75.00	\$ 645.13	\$ 5,354.87	\$ -	\$ 5,354.87
2210.56100. Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00
Total	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	\$ 619.63	\$ 75.00	\$ 694.63	\$ 11,305.37	\$ -	\$ 11,305.37
2230-Technology										
2230.51901. Wages Paid - Technology Staff	\$ 12,622.00	\$ -	\$ -	\$ 12,622.00	\$ 9,404.13	\$ -	\$ 9,404.13	\$ 3,217.87	\$ 3,242.47	\$ (24.60)
2230.52100. Group Life Insurance - Technology	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.27	\$ -	\$ 6.27	\$ 1.73	\$ 1.29	\$ 0.44
2230.52200. FICA/Medicare Employer - Technology	\$ 966.00	\$ -	\$ -	\$ 966.00	\$ 703.64	\$ -	\$ 703.64	\$ 262.36	\$ 263.82	\$ (1.46)
2230.52300. Pension Contributions - Technology	\$ 505.00	\$ -	\$ -	\$ 505.00	\$ 408.56	\$ -	\$ 408.56	\$ 96.44	\$ 97.30	\$ (0.86)
2230.52800. Health Insurance - Technology	\$ 2,282.00	\$ -	\$ -	\$ 2,282.00	\$ 1,806.80	\$ -	\$ 1,806.80	\$ 475.20	\$ 361.25	\$ 113.95
2230.53520. Other Technical Services	\$ 76,014.00	\$ -	\$ -	\$ 76,014.00	\$ 51,554.00	\$ 24,424.00	\$ 75,978.00	\$ 36.00	\$ -	\$ 36.00
2230.56100. Supplies	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ -	\$ -	\$ -	\$ 500.00	\$ 250.00	\$ 250.00
2230.56500. Technology Supplies	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,000.00	\$ 1,000.00
2230.57340. Technology Hardware - Instructional	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 844.74	\$ -	\$ 844.74	\$ 155.26	\$ 77.63	\$ 77.63
2230.57341. Technology Hardware - Non-Instructional	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 2,571.00	\$ -	\$ 2,571.00	\$ 429.00	\$ 214.50	\$ 214.50
2230.57350. Software - Instructional	\$ 12,725.00	\$ -	\$ -	\$ 12,725.00	\$ 1,465.25	\$ -	\$ 1,465.25	\$ 11,259.75	\$ 6,936.62	\$ 4,323.13
2230.57351. Software - Non-Instructional	\$ 25,920.00	\$ -	\$ -	\$ 25,920.00	\$ 11,154.24	\$ -	\$ 11,154.24	\$ 14,765.76	\$ 14,386.01	\$ 379.75
Total	\$ 137,542.00	\$ -	\$ -	\$ 137,542.00	\$ 79,918.63	\$ 24,424.00	\$ 104,342.63	\$ 33,199.37	\$ 26,830.89	\$ 6,368.48
2310-Board of Education										
2310.51901. Wages Paid - Non-Certified - BOE Admin Office	\$ 12,302.00	\$ -	\$ -	\$ 12,302.00	\$ 8,907.52	\$ -	\$ 8,907.52	\$ 3,394.48	\$ 3,418.12	\$ (23.64)
2310.52100. Group Life Insurance - BOE Office	\$ 8.00	\$ -	\$ -	\$ 8.00	\$ 6.26	\$ -	\$ 6.26	\$ 1.74	\$ 1.30	\$ 0.44
2310.52200. FICA/Medicare Employer - BOE Office	\$ 941.00	\$ -	\$ -	\$ 941.00	\$ 642.44	\$ -	\$ 642.44	\$ 298.56	\$ 300.47	\$ (1.91)
2310.52300. Pension Contributions - BOE Office	\$ 493.00	\$ -	\$ -	\$ 493.00	\$ 398.17	\$ -	\$ 398.17	\$ 94.83	\$ 94.86	\$ (0.03)
2310.52600. Unemployment Compensation - BOE Office	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00
2310.52700. Workers' Compensation - BOE Office	\$ 22,823.00	\$ -	\$ -	\$ 22,823.00	\$ 15,662.49	\$ 5,705.75	\$ 21,368.24	\$ 1,454.76	\$ -	\$ 1,454.76
2310.52800. Health Insurance - BOE Office	\$ 6,030.00	\$ -	\$ -	\$ 6,030.00	\$ 4,398.48	\$ -	\$ 4,398.48	\$ 1,631.52	\$ 1,317.77	\$ 313.75
2310.53020. Legal Services - BOE Office	\$ 25,825.00	\$ -	\$ -	\$ 25,825.00	\$ -	\$ -	\$ -	\$ 25,825.00	\$ 15,000.00	\$ 10,825.00
2310.55200. Property/Liability Insurance - BOE Office	\$ 21,459.00	\$ -	\$ -	\$ 21,459.00	\$ 15,307.66	\$ 5,364.75	\$ 20,672.41	\$ 786.59	\$ -	\$ 786.59
2310.55400. Advertising - BOE Office	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 3,623.90	\$ -	\$ 3,623.90	\$ (3,123.90)	\$ -	\$ (3,123.90)

BOE Budget v. Actual 3/31/2022										
	Approved Budget	Current Mo. Budget Trf	Prior YTD Budget Trfs	Revised Budget	Year to Date Actual	Encumbered/ Ordered	Total Expenditures	Variance	Forecasted Expenditure	Forecasted Balance
2700.55109. Contracted Pupil Transp Spec Ed Elem\Summer School	\$ 22,905.00	\$ -	\$ -	\$ 22,905.00	\$ 46,868.40	\$ 7,227.00	\$ 54,095.40	\$ (31,190.40)	\$ -	\$ (31,190.40)
2700.55150. Contracted Pupil Transp Athletics/Ext Curr	\$ 8,775.00	\$ -	\$ -	\$ 8,775.00	\$ 4,618.49	\$ 2,000.00	\$ 6,618.49	\$ 2,156.51	\$ 2,000.00	\$ 156.51
2700.55151. Contracted Pupil Transp Field Trips	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 260.56	\$ -	\$ 260.56	\$ 2,239.44	\$ -	\$ 2,239.44
2700.56260. Gasoline	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 22,193.01	\$ 13,251.23	\$ 35,444.24	\$ (444.24)	\$ -	\$ (444.24)
Total	\$ 544,402.00	\$ -	\$ -	\$ 544,402.00	\$ 334,948.25	\$ 206,264.77	\$ 541,213.02	\$ 3,188.98	\$ 36,130.60	\$ (32,941.62)
6000-HS Tuition										
6000.000100.55610. Tuition - HS Regular Ed - public schools	\$ 1,180,533.00	\$ -	\$ -	\$ 1,180,533.00	\$ 859,859.76	\$ 168,245.22	\$ 1,028,104.98	\$ 152,428.02		\$ 152,428.02
6000.000200.55610. Tuition - HS Special Ed - public schools	\$ 524,480.00	\$ -	\$ -	\$ 524,480.00	\$ 486,801.88	\$ 124,984.23	\$ 611,786.11	\$ (87,306.11)	\$ 154,463.64	\$ (241,769.75)
6000.000200.55630. Tuition - HS Special Ed - private schools	\$ 259,859.00	\$ -	\$ -	\$ 259,859.00	\$ 201,237.72	\$ 43,670.00	\$ 244,907.72	\$ 14,951.28	\$ (15,801.00)	\$ 30,752.28
Total	\$ 1,964,872.00	\$ -	\$ -	\$ 1,964,872.00	\$ 1,547,899.36	\$ 336,899.45	\$ 1,884,798.81	\$ 80,073.19	\$ 138,662.64	\$ (58,589.45)
6100-Elementary Tuition										
6100.55631. Tuition - Elem Special Ed - private schools	\$ 79,398.00	\$ -	\$ -	\$ 79,398.00	\$ 65,987.00	\$ 37,536.00	\$ 103,523.00	\$ (24,125.00)	\$ -	\$ (24,125.00)
6100.000100.55660. Tuition - Elem Magnet Schools	\$ 144,984.00	\$ (105,159.00)	\$ -	\$ 39,825.00	\$ 40,725.00	\$ -	\$ 40,725.00	\$ (900.00)	\$ -	\$ (900.00)
6100.000200.55660. Tuition - Elem Magnet Schools - Special Ed	\$ -	\$ 105,159.00	\$ -	\$ 105,159.00	\$ 84,802.98	\$ 25,655.27	\$ 110,458.25	\$ (5,299.25)	\$ -	\$ (5,299.25)
Total	\$ 224,382.00	\$ -	\$ -	\$ 224,382.00	\$ 191,514.98	\$ 63,191.27	\$ 254,706.25	\$ (30,324.25)	\$ -	\$ (30,324.25)
Total Expenditures	\$ 6,787,139.00	\$ -	\$ -	\$ 6,787,139.00	\$ 4,690,023.32	\$ 711,754.32	\$ 5,401,777.64	\$ 1,385,361.36	\$ 1,230,688.68	\$ 154,672.68