

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPRAGUE SUBCOMMITTEE
REGULAR MEETING NOTICE AND AGENDA

Meeting Date and Time: Thursday, April 27, 2023 12:30 PM – 2:00 PM

Meeting Location: This will be a virtual meeting. Meeting materials can be found at <https://portal.ct.gov/OPM/Marb/Sprague-Committee-Meetings-and-Materials>

Call-in Instructions: Telephone: (860) 840-2075
Access Code: 840 877 653

Agenda

- I. Call to Order
- II. Approval of Minutes:
 - a. March 23, 2023 Subcommittee Regular Meeting
- III. Review, Discussion and Possible Action: Board of Finance FY 2024 Proposes Budget
- IV. Review, Discussion and Possible Action: Sprague Proposed 5-Year Plan
- V. Other Related Business
- VI. Adjourn

DRAFT

STATE OF CONNECTICUT
MUNICIPAL ACCOUNTABILITY REVIEW BOARD
SPRAGUE SUBCOMMITTEE
REGULAR MEETING MINUTES

Meeting Date and Time: Thursday, March 23, 2023, 12:30 PM – 2:00 PM

Meeting Location: This was a virtual meeting. Meeting materials can be found at [Municipal Accountability Review Board \(ct.gov\)](https://www.ct.gov/municipal-accountability-review-board)

Call-in Instructions: Telephone: (860) 840-2075
Access Code: 340 701 005

Members in Attendance: Kimberly Kennison (OPM Secretary designee), Andrea Comer (State Treasurer designee), Sal Luciano

Town Officials in Attendance: First Selectman Cheryl Blanchard, Melissa Sevigny, Superintendent William Hull, Michele Demicco

OPM Staff in Attendance: Simon Jiang, Lori Granato, Bill Plummer, Michael Reis, Lori McLoughlin

I. Call to Order

The meeting was called to order at 12:36 PM. Mrs. Kennison introduced Andrea Comer, Chief of Staff, designee of Treasurer Erick Russell.

II. Approval of Minutes:

i. May 26, 2022 Subcommittee Regular Meeting

Mr. Luciano made a motion to approve the minutes, with a second by Ms. Comer. The minutes were approved by a vote of 2-0-1 with Ms. Comer abstaining.

III. Presentation: FY 2022 Audit and Management Letter

The FY 2022 Audit report was issued on February 13, 2023, with an unmodified opinion. The Town's Auditor, Sean O'Grady from King & King Associates presented the audit report. The general fund total fund balance at June 30, 2022, was approximately \$495,000. The calculation of the loan repayment on the total fund balance is 5% of the general fund basis expenditures. The general fund had a surplus of approximately \$148, 000 after an additional transfer to Capital non-recurring of \$413,000 to reduce the deficit balance. The general fund balance remains below the 5% repayment threshold.

State Single Audit Report - the Auditor issued an unmodified opinion with one audit finding which was corrected before this presentation.

Federal Single Audit Report – the Auditor issued an unmodified opinion with no finding.

The Town received no management letter for FY 2022 from the Auditor.

IV. Review and Discussion: Board of Education FY 2024 Recommended Budget

William Hull, BOE Superintendent provided an overview of the proposed FY 2024 Board of Education budget. The total budget is approximately \$7.3M, representing an increase of \$413,191, or 5.99% from FY 2023 budget. The driving factors include a 1.47% increase in regular tuition, a 3.30% increase in special education, a 2.07% increase in transportation for special education, 1.05% increase in health insurance along with inflation. This is a bare bones budget including a reduction of 6.5 noncertified, full-time equivalents.

V. Review and Discussion: Board of Finance FY 2024 Recommended Budget

First Selectman Cheryl Blanchard presented the FY 2024 budget. The budget represents a little less than a half a percent increase. This was accomplished by the shifting of Personnel.

There is no plan for a transfer to the reduction of the deficit for the capital non-recurring fund as they are hopeful that by the end of Fiscal 2023 the town will be able to erase that.

Ms. Kennison suggested the Town increase the capital non-reoccurring line in the budget to build up a reserve. Ms. Blanchard mentioned that there is a contingency of \$40,000. Ms. Kennison suggested increasing that amount to allow for deferred maintenance over the next five years. This will be added to the open items list to work on. The Town will present the budget to a public hearing then bring it back.

VI. Update: Grand List

Ms. Blanchard indicated that The Town underwent a scheduled property revaluation for the 2022 Grand List, which resulted in a 34.6% overall increase to the Grand List. This revaluation has driven a mill rate decrease of approximately 8.15 mills from 36.25 to 28.10 mill rate, however, still represents a tax levy increase. Ms. Kennison requested that the Town provides OPM with a report reflecting an increase to the mill rate to 28.5, 28.75 or 29.00 to allow more room for potential future unforeseen expenses. The 5-Year Plan is pending.

Ms. Kennison inquired about the dam renovation. The town shared that they planned to hold a public hearing to discuss the options between removal or repair of the dam, prior to requesting a proposal.

VII. Other Related Business

There was no other business.

VIII. Adjourn

Mr. Luciano made a motion to adjourn with a second by Ms. Kennison. All in favor.
The meeting adjourned at 1:16 PM.

**MUNICIPAL ACCOUNTABILITY REVIEW BOARD
MEMORANDUM**

To: Members of the Municipal Accountability Review Board
From: Simon Jiang
Date: April 24, 2023
Subject: Town of Sprague FY 2024 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.

Based on the Feedback from the Sprague Subcommittee on March 23, 2023, Board of Finance adjusted the recommended budget on April 18, 2023. MARB action on the budget would ideally occur at the May MARB meeting based on a budget the Board of Finance submits to the Town Meeting/Referendum.

Recommended FY 2024 Budget Review

Revenues

Overall General Fund revenues increase by \$467,937 or 4.8%, over the adopted FY 2023 budget in the recommended FY 2024 budget. This net increase is driven by an increase in Property Taxes of \$342,395 and State Aid of \$154,279, and offset by a reduced Transfer In of bond premium (which coincides with scheduled bond interest payments).

Revenue Summary

Category	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Projected	FY 2024 Recommended	Change vs FY 2023	Percent Change
Property Taxes	6,241,789	6,568,716	6,567,457	6,911,111	342,395	5.5%
State Aid	3,250,916	3,119,484	3,213,277	3,274,231	154,747	4.8%
All Other Revenues	320,158	263,113	318,734	233,908	(29,205)	-9.1%
Total Revenues	9,812,863	9,951,313	10,099,468	10,419,250	467,937	4.8%

Property Taxes

Current Levy Tax Collections in the Recommended FY 2024 budget total \$6,487,606. This is an increase of \$356,890, or 5.8% over the FY 2023 levy. The Town underwent a scheduled property revaluation for the 2022 Grand List, which resulted in a 34.6% overall increase to the Grand List. This revaluation has driven a mill rate decrease of approximately 7.75 mills from 36.25 to 28.50 mill rate, however, still represents a tax levy increase.

Current Levy (in millions)				
	FY 2023 Adopted	Increase due to:		FY 2024 Proposed
		Grand List Growth	Mill Decrease (7.75)	
Current Levy	6.13	2.12	(1.76)	6.49

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 2019 to FY 2022, the preliminary actual rate for FY 2023, and budgeted rates for FY 2024.

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Preliminary	FY 2024 Budgeted
Tax Collection Rate						
Collection Rate	97.8%	97.7%	98.0%	97.7%	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.

State Aid

State Aid to municipalities comprises approximately one third of the Town’s operating revenue sources. The amounts budgeted in FY 2024 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 2024 with modest increases in the Education Cost Sharing grant of \$25,328 and in the Motor Vehicle Transition grant of \$126,684.

Other Revenue

All other sources of revenue represent about 2% of General Fund revenues. Among the Other Revenue Sources in FY 2023 was the use of \$52,929 of bond premium from the September 2020 bond issue to be used as an offset to the scheduled Debt Service payments in FY 2023. In FY 2024 there will be no balance of bond premium available for this purpose, which the Town had prepared for.

Expenditures

Overall expenditures increase by \$424,795, or 4.3% in the Recommended FY 2024 budget. This net increase reflects a 6% increase in Education expenditures, an increase of 4.3% in Town operations, and a decrease of 8.8% in Debt Service and capital expenditures.

Expenditure Summary

Category	FY 2022 Adopted	FY 2023 Adopted	FY 2023 Projected	FY 2024 Recommended	Change vs FY 2023	Percent Change
Town Operating	1,973,009	2,108,649	2,109,510	2,199,053	90,404	4.3%
Debt Service and CNR	873,875	891,475	891,475	812,675	(78,800)	-8.8%
Education	6,787,139	6,895,693	6,895,693	7,308,884	413,191	6.0%
Total Expenditures	9,634,023	9,895,817	9,896,678	10,320,612	424,795	4.3%

Town Operations

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

- Additional funding for election costs: \$8,512
- Change in personnel in Highways: \$19,868
- Increase in building repairs and renovation expenses: \$12,000
- Change in allocation of audit costs (Water & Sewer): (\$7,150)
- Net increase in health insurance benefits costs: \$7,555
- Increase in unemployment compensation expense: \$12,000
- Increase in salary and fringe benefits for Resident Trooper: \$6,977
- Decrease in coordinator’s salary for Commission on Aging: (\$10,359)
- Increase in expenses for waste management: \$6,000

Debt Service and Transfer to Capital Non-Recurring Fund

Total Debt Service requirements decreased by \$18,800 based on scheduled payments.

In FY 2024, a transfer of \$17,000 is included for planned capital expenses. There is no transfer planned for the reduction of the deficit in the Capital Non-Recurring Fund for FY 2024 as the Town anticipates eliminating the deficit with its planned FY 2023 transfer and year-end estimated surplus.

Education

The Education budget represents an increase of \$413,191, or 6% over the current year budget. As explained in the Board of Education budget document, the FY 2024 Education budget reflects the combined effect of the following major budget drivers:

- Increases in the following accounts:
 - Regular Education Tuition – High School: \$101,657
 - Special Education Tuition – Public, High School: \$130,223
 - Special Education Tuition – Private, Elementary: \$39,304

- Transportation for Special Education: \$142,860
- Magnet School Tuition – Elementary (Regular & Special Educ.): \$38,885
- Group health Insurance - \$73,218

- Decreases in the following accounts:
 - Wages Paid to Teachers: \$62,736
 - Wages Paid to Instructional Assistants: \$73,088

The remaining Education accounts increase in the aggregate by a net \$23,868.



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

BOF Draft #2
4.18.2023

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 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	Transfer from General Fund	-	-	-	-	17,000	-	-	-	-	-	100.0%
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	-	-	-	-	-	-	-	-	-	-	0.0%
98	OTH	Other	-	-	-	-	-	-	-	-	-	-	0.0%
99		TOTAL CNR REVENUES	-	-	-	-	17,000	-	-	-	-	-	100.0%
100													
101		CNR EXPENDITURES											
109													
110		Major Grant Projects											
119	Bond10	Hanover Reservoir Dredging and Dam Repair	-	-	-	-	-	-	-	-	-	-	-
120													
121	OTH	Fish Ladder	-	-	-	-	-	-	-	-	-	-	-
122													
123		Town Facilities											
134	CASH	Town Facilities Technology	6,000	3,000	3,000	3,000	3,000	-	-	-	-	-	-
136	CASH	Library Technology, Equipment and Capital Improvements	-	-	-	-	3,000	-	-	-	-	-	-
144													
145		Town Reserve Fund Contributions											
146	CASH	Transfer to Plan of C & D Reserve	3,000	4,000	4,000	4,000	4,000	-	-	-	-	-	-
147	CASH	Transfer to Salary 27th Pay Period Reserve	3,000	3,000	3,000	3,000	-	-	-	-	-	-	-
148	CASH	Transfer to Town Revaluation Reserve	10,000	7,000	7,000	7,000	7,000	-	-	-	-	-	-
149													
150		Public Works											
151	Bond20	Tree Removal and Pruning	-	-	-	-	-	-	-	-	-	-	-
152	GF	Tree Replacement	-	-	-	-	-	-	-	-	-	-	-
153													
240		Water and Sewer Authority											
261	BOND	Water & Sewer Capital Upgrades	-	-	-	-	-	-	-	-	-	-	-
271													
272													
273		Fire Department											
283	Bond10	Turn Out Gear	-	-	-	-	-	-	-	-	-	-	-
299	GRANT	Retaining Wall	-	-	-	-	-	-	-	-	-	-	-
309	Bond15	Ambulance - A524	-	-	-	-	-	-	-	-	-	-	-
315	Bond20	Rescue - R-424	-	-	-	-	-	-	-	-	-	-	-
316		Total CNR Expenditures	-	17,000	17,000	17,000	17,000	-	-	-	-	-	-
317		Less Total CNR Revenues	-	-	-	-	(17,000)	-	-	-	-	-	-
318		Due from Tax Base (Acct #7360)	22,000	17,000	17,000	17,000	-	-	-	-	-	-	-100.0%



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

**BOF Draft #2
4.18.2023**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %					
319		DETAIL BREAKDOWN OF GENERAL GOVERNMENT											
320	6000	BOARD OF SELECTMEN	84,435	83,550	83,625	85,327	1,777	2.1%					
321	-1	First Selectman	40,804	41,621	41,621	42,452	831	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.	1,315	1,401	1,476	1,600	199	14.2%					
325	-5	Mileage	287	1,000	1,000	1,000	-	0.0%					
326	-6	Executive Assistant	39,629	37,128	37,128	37,874	746	2.0%					
327	-7	Stipends for Additional Board Participation	-	-	-	-	-	0.0%					
328													
329	6005	ELECTIONS	11,480	22,110	22,110	31,105	8,995	40.7%					
330	-1	Elections - Salaries	4,296	6,402	6,402	6,885	483	7.5%					
331	-2	Elections - Misc	7,184	15,708	15,708	24,220	8,512	54.2%					
332													
333	6010	BOARD OF FINANCE	228	188	188	250	62	33.0%					
334	-2	Town reports, supplies, brochures	228	188	188	250	62	33.0%					
335								0.0%					
336	6011	AUDITING	17,250	25,850	25,850	18,700	(7,150)	-27.7%					
337								0.0%					
338	6012	BOOKKEEPER	30,571	30,253	30,253	30,840	587	1.9%					
339	-1	Salary	29,745	29,353	29,353	29,940	587	2.0%					
340	-2	Support	826	900	900	900	-	0.0%					
341													
342	6015	TAX ASSESSOR	23,791	24,635	24,635	24,891	256	1.0%					
343	-1	Salary	22,387	22,835	22,835	23,291	456	2.0%					
344	-4	Travel expense	300	300	300	100	(200)	-66.7%					
345	-5	Education & Dues	-	-	-	-	-	0.0%					
346	-6	Sup. post., pricing manuals, repair/maint	1,104	1,500	1,500	1,500	-	0.0%					
347	-7	Mapping	-	-	-	-	-	0.0%					
348													
349	6025	TAX COLLECTOR	27,534	30,207	30,634	30,928	721	2.4%					
350	-1	Salary	27,035	27,607	27,607	28,158	551	2.0%					
351	-2	DMV Charge Delinquent MV	-	-	-	-	-	0.0%					
352	-4	Misc. supplies, school	365	700	700	700	-	0.0%					
353	-5	Postage	134	1,900	2,327	2,070	170	8.9%					
354													
355	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	-	0.0%					
356								0.0%					
357	6035	TOWN COUNSEL	47,883	48,000	48,000	46,500	(1,500)	-3.1%					
358	-1	Town Counsel	42,063	45,000	45,000	45,000	-	0.0%					
359	-2	Financial Advisor	5,820	3,000	3,000	1,500	(1,500)	-50.0%					
360													
361	6040	TOWN CLERK	53,501	54,938	54,938	56,013	1,075	2.0%					
362	-1	Salary	50,558	51,569	51,569	52,600	1,031	2.0%					
363	-2	Office supplies, misc.	1,477	1,463	1,463	1,463	-	0.0%					
364	-3	Dog Licenses	133	350	350	350	-	0.0%					
365	-4	School	1,148	1,156	1,156	1,200	44	3.8%					
366	-5	Micro filming (security)	185	400	400	400	-	0.0%					
367													
368	6045	TELEPHONE SERVICES/DSL/WEBSITE	12,508	12,169	12,169	14,592	2,423	19.9%					
369													
370	6050	POOL SECRETARIES	61,853	60,560	60,560	58,232	(2,328)	-3.8%					
371	-1	Salary - Assistant Town Clerk	24,633	24,331	24,331	24,817	486	2.0%					
372	-2	Salary - Land Use Clerk	37,220	36,229	36,229	33,415	(2,814)	-7.8%					
373													
374	6055	TOWN OFFICE BUILDING	50,673	42,776	44,815	56,677	13,901	32.5%					
375	-1	Janitorial Services	9,159	9,900	9,900	9,900	-	0.0%					
376	-2	Supplies, Maintenance	1,423	2,000	2,000	2,000	-	0.0%					
377	-3	Heat Town Hall Facilities	11,848	14,000	14,000	15,000	1,000	7.1%					
378	-4	Lights Town Hall Facilities	11,535	11,876	11,876	12,777	901	7.6%					
379	-5	Repair & Renovation	16,708	5,000	7,039	17,000	12,000	240.0%					
380													
387	6100	PLANNING & ZONING COMMISSION	19,426	19,018	19,018	19,528	510	2.7%					
388	-1	Zoning Enforcement Officer	7,370	7,518	7,518	7,668	150	2.0%					
389	-2	Technical Assistant-Planner	12,056	11,500	11,500	11,500	-	0.0%					
390	-5	Secretarial & Other Services	-	-	-	360	360	100.0%					
391													
392	6111	LAND USE	387	500	500	500	-	0.0%					
393													
394	6115	ECONOMIC DEVELOPMENT	225	900	900	900	-	0.0%					
395													



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

BOF Draft #2
 4.18.2023

	A	B	D	F	H	J	L	M
			2021-2022	2022-2023	2022-2023	2023-2024	23-24 Bud \$	23-24 Bud %
3								
396	6120	CONSERVATION COMMISSION	299	1,100	1,100	1,100	-	0.0%
397	-2	Training Workshop	-	100	100	100	-	0.0%
398	-4	Miscellaneous, signage	299	1,000	1,000	1,000	-	0.0%
399								
400	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	4,700	7,000	7,000	7,000	-	0.0%
401								
402	6200	HIGHWAYS	413,976	403,303	403,303	424,796	21,493	5.3%
403	-1	General Maintenance	61,161	49,000	49,000	50,000	1,000	2.0%
404	-2	Public works salaries	221,445	239,303	239,303	259,171	19,868	8.3%
405	-3	Storm - Misc.o/t labor	24,345	28,000	28,000	28,000	-	0.0%
406	-4	Boots & Clothing & Eyewear	1,987	2,500	2,500	3,125	625	25.0%
407	-5	Storm - Materials	24,513	27,500	27,500	27,500	-	0.0%
408	-6	Roadway Pavement Management	77,472	40,000	40,000	40,000	-	0.0%
409	-7	Town Garage	2,703	8,000	8,000	8,000	-	0.0%
410	-8	Stormwater Fees/Testing	-	8,500	8,500	8,500	-	0.0%
411	-10	Drug & Alcohol Testing	350	500	500	500	-	0.0%
412								
413	6202	TREE MAINTENANCE	11,155	15,000	15,000	15,000	-	0.0%
414	-1	Tree Warden	2,250	2,250	2,250	2,250	-	0.0%
415	-2	Tree Warden - Training Seminars	285	350	350	350	-	0.0%
416	-3	Tree Pruning, Removal, replacement	8,323	12,000	12,000	12,000	-	0.0%
417	-4	Mileage	297	400	400	400	-	0.0%
418								
419	6205	STREET LIGHTING	16,053	20,500	20,500	22,831	2,331	11.4%
420	-1	Street Lighting	16,053	18,500	18,500	20,831	2,331	12.6%
421	-2	Repairs	-	2,000	2,000	2,000	-	0.0%
422								
423	6300	SOCIAL SECURITY	53,782	56,880	56,880	58,244	1,364	2.4%
424								
425	6310	DEFERRED COMPENSATION	16,512	15,479	15,479	17,502	2,023	13.1%
426								
427	6400	REGIONAL PLANNING AGENCIES	38,355	40,093	40,161	42,173	2,080	5.2%
428	-1	TVCCA	1,000	1,100	1,100	1,210	110	10.0%
429	-2	Council of Governments	1,641	1,632	1,632	1,632	-	0.0%
430	-3	Soil & Water Conservation	300	300	368	300	-	0.0%
431	-4	Womens Center	250	250	250	250	-	0.0%
432	-5	Uncas Health District	19,956	19,956	19,956	21,417	1,461	7.3%
433	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	-	0.0%
434	-7	Norwich Probate Court	2,101	2,199	2,199	2,411	212	9.6%
435	-8	Council of Small Towns (COST)	725	975	975	975	-	0.0%
436	-9	Quinebaug Walking Weekends	-	500	500	500	-	0.0%
437	-10	SSAC of Eastern CT	300	300	300	300	-	0.0%
438	-11	Southeastern CT Enterprise Region (SECTER)	1,044	1,038	1,038	1,335	297	28.6%
439	-12	Regional Animal Control	9,006	9,811	9,811	9,811	-	0.0%
440								
441	6500	INSURANCE	212,152	272,119	272,119	278,707	6,588	2.4%
442	-1	General Town (Includes Cyber Insurance)	31,002	36,440	36,440	32,137	(4,303)	-11.8%
443	-2	Fire Department	17,191	18,051	18,051	18,953	902	5.0%
444	-4	Water & Sewer Plants	8,222	8,633	8,633	9,064	431	5.0%
445	-5	CIRMA (Workers Comp.)	30,197	40,069	40,069	42,072	2,003	5.0%
446	-6	Employee Medical Insurance	119,090	162,476	162,476	175,031	12,555	7.7%
447	-7	Employee Insurance Waiver	6,450	6,450	6,450	1,450	(5,000)	-77.5%
448								
449	6600	POLICE DEPARTMENT	182,748	192,876	192,876	200,283	7,407	3.8%
450	-1	Resident Trooper Program	178,113	182,006	182,006	188,983	6,977	3.8%
451	-2	Overtime (See revenue account 5200-13)	-	5,000	5,000	5,000	-	0.0%
452	-3	Dare Program	-	300	300	300	-	0.0%
453	-4	Supplies & misc.	124	500	500	750	250	50.0%
454	-5	School Crossing Guards	4,511	5,070	5,070	5,250	180	3.6%
455								
456	6605	FIRE DEPARTMENT	121,408	120,290	120,290	127,790	7,500	6.2%
457	-1	Vehicle Maintenance	17,793	24,000	24,000	26,500	2,500	10.4%
458	-2	Fixed Expenses	48,062	36,300	36,300	38,800	2,500	6.9%
459	-3	Truck Supplies	7,246	7,550	7,550	7,550	-	0.0%
460	-4	Station Maintenance	8,129	11,200	11,200	11,200	-	0.0%
461	-5	Training	15,328	14,500	14,500	17,000	2,500	17.2%
462	-6	Business Expenses	12,693	14,140	14,140	14,140	-	0.0%
463	-7	Equipment Maintenance	12,157	12,600	12,600	12,600	-	0.0%
464	-8	Capital Expenses	-	-	-	-	-	0.0%
465								
466	6610	EMERGENCY MANAGEMENT/LEPC	3,986	4,030	4,030	4,030	-	0.0%
467	-1	Salary Director	2,200	2,200	2,200	2,200	-	0.0%
468	-4	Capital Expenses	-	-	-	-	-	0.0%
469	-5	Training Expense	643	500	500	500	-	0.0%
470	-6	Equipment Maintenance	643	830	830	830	-	0.0%
471	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	-	0.0%
472								
473	6615	FIRE MARSHAL/BURNING OFFICIAL	8,625	10,875	10,875	10,875	-	0.0%
474	-1	Salary	8,000	8,000	8,000	8,000	-	0.0%
475	-2	Office expenses, education, misc.	-	2,250	2,250	2,250	-	0.0%
476	-4	Burning Official	625	625	625	625	-	0.0%
477								



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

**BOF Draft #2
4.18.2023**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3			2021-2022	2022-2023	2022-2023	2023-2024				23-24 Bud \$	23-24 Bud %		
478	6620	BUILDING OFFICIAL	20,761	22,660	22,660	23,065					405	1.8%	
479	-1	Salary	19,863	20,260	20,260	20,665					405	2.0%	
480	-2	Mileage	-	800	800	800					-	0.0%	
481	-3	Membership fees	145	250	250	250					-	0.0%	
482	-6	Education, Training, Misc.	750	850	850	850					-	0.0%	
483	-7	Office Supplies, Code volumes	3	500	500	500					-	0.0%	
484													
485	6625	BLIGHT ENFORCEMENT OFFICER	3,783	4,000	4,000	4,073					73	1.8%	
486	-1	Salary	3,627	3,700	3,700	3,773					73	2.0%	
487	-2	Mileage	-	150	150	150					-	0.0%	
488	-3	Postage	156	150	150	150					-	0.0%	
489													
490	6700	SANITATION & WASTE REMOVAL	76,099	70,000	70,000	76,000					6,000	8.6%	
491	-2	Materials & Misc.	7,296	5,000	5,000	6,000					1,000	20.0%	
492	-3	Recycling	68,803	65,000	65,000	70,000					5,000	7.7%	
493													
494	6702	WASTE MANAGEMENT	69,912	67,000	67,000	67,000					-	0.0%	
495													
496	6810	COMMISSION ON AGING	61,118	67,756	52,397	58,111					(9,645)	-14.2%	
497	-1	Salary - Coordinator	29,970	30,359	15,000	20,000					(10,359)	-34.1%	
498	-2	Municipal Agent	-	100	100	100					-	0.0%	
499	-4	Office, supplies, misc.	1,509	1,250	1,250	1,300					50	4.0%	
500	-5	Elevator contract	2,598	2,640	2,640	2,787					147	5.6%	
501	-6	Programs	1,274	2,000	2,000	2,100					100	5.0%	
502	-7	Van Driver/Bus Driver -1	76	3,500	3,500	3,500					-	0.0%	
503	-7a	Van Driver/Bus Driver-2	21,751	20,907	20,907	21,324					417	2.0%	
504	-8	Senior Center Aide	-	-	-	-					-	0.0%	
505	-9	Vehicle Expenses	3,940	7,000	7,000	7,000					-	0.0%	
506													
507	6950	CAPITAL PROJECTS	6,093	24,700	24,700	24,700					-	0.0%	
508	-1	Repairs to Central Plant	3,078	6,000	6,000	6,000					-	0.0%	
509	-2	Engineering Fees	3,015	18,700	18,700	18,700					-	0.0%	
510													
511	7000	PARKS & PLAYGROUND (BoS)	1,106	750	822	1,200					450	60.0%	
512													
513	7002	RECREATION COMMISSION	-	-	-	-					-	0.0%	
514	-1	Recreation Salaries	-	-	-	-					-	0.0%	
515	-2	Recreation Supplies	-	-	-	-					-	0.0%	
516													
517	7003	RECREATION FACILITIES	1,601	1,825	1,825	1,825					-	0.0%	
518	-2	Electricity	1,601	1,825	1,825	1,825					-	0.0%	
519													
520	7004	RECREATION EVENTS	688	3,650	3,650	3,650					-	0.0%	
521	-1	Three Villages Fall Festival	177	2,000	2,000	2,000					-	0.0%	
522	-2	Earth Day	17	400	400	400					-	0.0%	
523	-3	Youth Year Long Activity	-	500	500	500					-	0.0%	
524	-4	Shetucket River Festival	-	250	250	250					-	0.0%	
525	-8	Other/Indoor Soccer	494	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	14,910	17,650	17,650	17,840					190	1.1%	
531	-1	Supplies, Maintenance	235	850	850	940					90	10.6%	
532	-2	Elevator Maintenance	2,855	3,000	3,000	3,000					-	0.0%	
533	-3	Heat & Lights	8,235	9,000	9,000	9,100					100	1.1%	
534	-4	Grist Mill Cleaner	3,585	4,800	4,800	4,800					-	0.0%	
535													
536	7012	HISTORICAL MUSEUM	304	2,384	2,384	2,384					-	0.0%	
537	-1	Museum Clerk	-	2,184	2,184	2,184					-	0.0%	
538	-14	Sprague Historical Society	304	200	200	200					-	0.0%	
539													
540	7015	LIBRARY	78,867	85,215	85,215	88,725					3,510	4.1%	
541	-1	Librarian Assistant - 1	9,045	14,640	14,640	15,600					960	6.6%	
542	-10	Library Director	32,349	29,011	29,011	29,591					580	2.0%	
543	-11	Programs	2,505	2,500	2,500	2,500					-	0.0%	
544	-12	Staff Development	205	500	500	500					-	0.0%	
545	-13	State Library/iConn Membership	350	350	350	350					-	0.0%	
546	-2	Books & DVDs	4,489	4,500	4,500	4,500					-	0.0%	
547	-3	Supplies, misc.	2,054	2,054	2,054	2,054					-	0.0%	
548	-4	Librarian Assistant - 4	10,987	14,640	14,640	15,600					960	6.6%	
549	-5	Librarian Assistant -5	8,470	9,700	9,700	10,230					530	5.5%	
550	-6	Librarian Assistant - 6	8,413	7,320	7,320	7,800					480	6.6%	
551													



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

**BOF Draft #2
4.18.2023**

	A	B	C	D	E	F	G	H	I	J	K	L	M
3				2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024	2023-2024	23-24 Bud \$	23-24 Bud %
552	7100	MISCELLANEOUS		11,094	55,575	68,975	70,847					15,272	27.5%
553	-10	Newsletter - Salaries		-	600	2,000	3,000					2,400	400.0%
554	-11	Bank Fees		-	-	-	-					-	0.0%
555	-12	Newsletter- Misc.		742	500	500	1,072					572	114.4%
556	-2	War Memorial/Lords Bridge Gazebo		647	675	675	675					-	0.0%
557	-3	Cemeteries, Vets Graves		700	800	800	1,000					200	25.0%
558	-4	Contingent Fund		4,235	40,000	40,000	40,000					-	0.0%
559	-5	Memorial Day Celebration		989	1,000	1,000	1,100					100	10.0%
560	-6	Legal Ads		3,699	12,000	12,000	12,000					-	0.0%
561	-8	Unemployment Compensation		82	-	12,000	12,000					12,000	100.0%
562													
563	7150	SPRAGUE WATER & SEWER AUTHORITY		7,167	7,700	7,700	8,000					300	3.9%
564	-1	Water & Sewer Public Services		7,167	7,700	7,700	8,000					300	3.9%
565													
566	7200	COMPUTER SERVICE/OFFICE MACHINES		46,180	58,935	59,074	62,671					3,736	6.3%
567	-1	Town Clerk		8,539	10,150	10,150	10,150					-	0.0%
568	-2	Tax Collector		9,533	10,250	10,250	10,808					558	5.4%
569	-3	Assessor/Building Inspector		13,545	15,737	15,737	18,394					2,657	16.9%
570	-4	Selectmen/Treasurer		545	1,000	1,000	1,000					-	0.0%
571	-5	Equipment Maintenance - Server Support		3,330	7,000	7,000	7,000					-	0.0%
572	-6	Supplies - Virus Renewal - Email Support		2,318	5,000	5,000	6,000					1,000	20.0%
573	-7	Paychex Services		3,857	3,500	3,500	4,100					600	17.1%
574	-8	Library Support		2,265	4,201	4,201	2,983					(1,218)	-29.0%
575	-9	Mail System		859	708	708	708					-	0.0%
576	-10	Fixed Asset Inventory		1,389	1,389	1,528	1,528					139	10.0%
577													
580		OPERATING BUDGET		1,927,579	2,108,649	2,109,510	2,199,053					90,404	4.3%
581													
582	7300	DEBT - INTEREST PAYMENT		287,625	264,475	264,475	245,675					(18,800)	-7.1%
583	-14	2005 Bonds; Land Acquisition and Roads		16,250	12,000	12,000	12,000					-	0.0%
584	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		14,800	10,500	10,500	6,300					(4,200)	-40.0%
585	-16	2013 Bonds-Variou s Purposes		103,675	93,675	93,675	83,675					(10,000)	-10.7%
586	-17	2020 Bonds -Various Purposes		152,900	148,300	148,300	143,700					(4,600)	-3.1%
587													
588													
589	7305	DEBT - PRINCIPAL PAYMENT		560,000	550,000	550,000	550,000					-	0.0%
590	-14	2005 Bonds; Land Acquisition and Roads		85,000	80,000	80,000	80,000					-	0.0%
591	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump		110,000	105,000	105,000	105,000					-	0.0%
592	-16	2013 Bonds-Variou s Purposes		250,000	250,000	250,000	250,000					-	0.0%
593	-16	Note Payment		-	-	-	-					-	0.0%
594	-17	2020 Bonds - Various Purposes		115,000	115,000	115,000	115,000					-	0.0%
595													
596		MEMO - TOTAL DEBT PAYMENT (INTEREST+ PRINCIPAL)		847,625	814,475	814,475	795,675					(18,800)	-2.3%
597													
598	7360	Operating Transfer CNR Fund		22,000	17,000	17,000	17,000					-	0.0%
599	7370	Transfer to Eliminate CNR Fund Deficit		413,077	60,000	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		3,210,281	3,000,124	3,000,985	3,011,728					11,604	0.4%
603	7500	Total Board of Education Expenditures		6,573,845	6,895,693	6,895,693	7,308,884					413,191	6.0%
604		TOTAL SPRAGUE BUDGET		9,784,126	9,895,817	9,896,678	10,320,612					424,795	4.3%
605													

Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 Plan	FY23 – FY27 Plan	FY24 – FY28 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%	FY24: 34.60% (Oct. '22 grand list) FY25-FY28: 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: 36.25 FY23: 36.75 FY24: 37.25 FY25: 37.75 FY26: 37.75	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 36.75 FY25: 37.25 FY26: 37.75 FY27: 38.25	FY20: 34.75 FY21: 35.75 FY22: 36.00 FY23: 36.25 FY24: 28.50 FY25: 29.50 FY26: 30.25 FY27: 31.00 FY28: 31.75
Tax Collection Rate	97.00%	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	ECS: Increase by 3% in FY25 and 2% in FY26-FY28 Other: Level funding
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	2% per year
Resident Trooper Program	2% per year	2% per year	2% per year	2% per year	2% per year

Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

Summary Comparison of Major Assumptions to Previous 5-Year Plan *(Continued)*:

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	FY24: 8% (estimated rate) plus anticipated changes in participation FY25-FY28: 6% per year
Other Insurances	5% per year	5% per year	5% per year	5% per year	6% per year
Education Expenditures	\$50,000 increase per year (corresponds to ECS projection)	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	FY24: 5.99% FY25-28: 2.75% per year

Explanation of Major Assumptions

Grand List Growth

Grand List growth assumptions have been modified in the updated 5-Year Plan to reflect the revaluation and actual growth on the October 2022 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 2019*	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024*
Net Grand List	Oct. 2017*	Oct. 2018	Oct. 2019	Oct. 2020	Oct. 2021	Oct. 2022*
Real Estate	134,625,910	134,799,230	134,741,044	135,738,596	136,396,874	191,178,029
Motor Vehicle	19,333,870	19,688,670	20,245,920	21,178,845	26,229,665	31,134,135
Personal Property	8,346,150	8,335,020	8,513,100	9,206,235	11,727,272	12,363,387
Total Net Assessment	162,305,930	162,822,920	163,500,064	166,123,676	174,353,811	234,675,551
Change vs Prior Year	-4.29%	0.32%	0.42%	1.60%	4.95%	34.60%

* Revaluation

Mill Rates

The projected mill rates for FY 2024 through FY 2028 have been adjusted from the previously adopted 5-Year Plan due to the revaluation of the FY2024 Grand List. The mill rate for FY2024 decreases by 7.75

Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

mills from the FY2023 mill rate, but still represents a tax increase to the median taxpayer. The mill rate for the final year of the plan is 31.75, representing a total increase of 3.25 mills or 11.4% over the FY2024 mill rate of 28.50.

Projected Mill Rates	FY 2023	FY 2024*	FY 2025	FY 2026	FY 2027	FY 2028
Mill Rate	36.25	28.50	29.50	30.25	31.00	31.75

* Revaluation

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 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Preliminary	FY 2024 Budgeted
Tax Collection Rate					
Collection Rate	97.7%	98.0%	97.7%	97.0%	97.0%

State Aid

State Aid is assumed to be level funded throughout the five year period, with the exception of the ECS. ECS is assumed to increase by 3% in FY2025 and 2% each year thereafter in the plan. 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 for all funding with the exception of ECS as mentioned above.

Salaries/Wages

Salary projections in FY 2024 represent the effect of a 2% wage increase for both Town Hall employees and Public Works based on their union contract. The out-years of the Plan assume wage increases of 2%.

Resident Trooper

Resident Trooper expense in FY 2024 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 2024, rates are based on the Partnership estimated rates which include an 8% rate increase in addition to anticipated increases in employee participation. Rates are assumed to increase by 6% 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 6% per year.

Town of Sprague 5-Year Plan: FY 2024-2028 Assumptions

Other Insurances	Actual FY 2018	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY2022	Projected FY2023
Other Insurances	\$90,127	\$89,165	\$90,349	\$93,741	\$ 93,062	\$ 109,643

Education Expenditures

Education Expenditures for FY 2024 increase by 5.99% based on the Recommended Budget. For FY 2025 – FY 2028, Education expenditures are assumed to increase by 2.75% 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 FY2022. For FY2023, the increase in projected Education expenditures appears larger due to the BOE returning approximately \$213,294 or 3.14% of its original budgeted expenditures for FY2022.

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	\$ 6,573,845	1.6%
2023	\$ 6,816,980	3.7%

Sources: FY2015-2022: Town Financial Statements
FY 2023: Projected as of March 2023

Transfer to CNR

Beginning in FY2025, in addition to the annual transfer of General Fund funds to CNR for specific long-term projects of \$17,000 (i.e. Plan of Conservation & Development, 27th Pay Period, Revaluation, etc.), the Town intends to transfer funds to the CNR fund to create a reserve for future capital projects and financing fees associated with those projects. The funds for this reserve will be funded from the annual 'savings' in FY2026 when the Town pays off two bond issues.

Fiscal Year	General Fund Transfer Amount	CNR Balance for Financing/ Reserve
2024	\$ -	\$ -
2025	\$ 50,000	\$ 50,000
2026	\$ 200,000	\$ 250,000
2027	\$ 200,000	\$ 450,000
2028	\$ 200,000	\$ 650,000



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2024 - FY2028**

FY2024
5-Year Plan Update
First Draft
4.18.2023

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
		TOWN OF SPRAGUE													
		Actual	Projected				Year 1		Year 2		Year 3		Year 4		Year 5
		2021-2022	2022-2023				FY		FY		FY		FY		FY
							2023-2024		2024-2025		2025-2026		2026-2027		2027-2028
4	EXPENDITURE TOTALS														
178	DETAIL BREAKDOWN OF GENERAL GOVERNMENT														
179	6000	BOARD OF SELECTMEN													
180	-1	40,804	41,621				42,452		43,301		44,167		45,050		45,951
181	-2	1,200	1,200				1,200		1,200		1,200		1,200		1,200
182	-3	1,200	1,200				1,200		1,200		1,200		1,200		1,200
183	-4	1,315	1,476				1,600		1,600		1,600		1,260		1,260
184	-5	287	1,000				1,000		1,000		1,000		1,000		1,000
185	-6	39,629	37,128				37,874		38,631		39,404		40,192		40,996
186	-7	-	-				-		-		-		-		-
187															
188	6005	ELECTIONS													
189	-1	4,296	6,402				6,885		7,023		7,163		7,306		7,453
190	-2	7,184	15,708				24,220		15,708		15,708		15,708		24,220
191															
192	6010	BOARD OF FINANCE													
193	-2	228	188				250		250		250		250		250
194		228	188				250		250		250		250		250
195	6011	AUDITING													
196		17,250	25,850				18,700		19,200		19,700		20,200		20,700
197	6012	BOOKKEEPER													
198	-1	29,745	29,353				29,940		30,539		31,150		31,773		32,408
199	-2	826	900				900		900		900		900		900
200															
201	6015	TAX ASSESSOR													
202	-1	22,387	22,835				23,291		23,757		24,232		24,717		25,211
203	-4	300	300				100		100		100		100		100
204	-5	-	-				-		-		-		-		-
205	-6	1,104	1,500				1,500		1,500		1,500		1,500		1,500
206	-7	-	-				-		-		-		-		-
207															
208	6025	TAX COLLECTOR													
209	-1	27,035	27,607				28,158		28,721		29,296		29,881		30,479
210	-2	-	-				-		-		-		-		-
211	-4	365	700				700		700		700		700		700
212	-5	134	2,327				2,070		2,500		2,600		2,700		2,800
213															
214	6030	TOWN TREASURER													
215		2,400	2,400				2,400		2,400		2,400		2,400		2,400
216	6035	TOWN COUNSEL & FINANCIAL ADVISOR													
217	-1	42,063	45,000				45,000		20,000		20,000		20,000		20,000
218	-2	5,820	3,000				1,500		3,000		3,000		3,000		3,000
219															
220	6040	TOWN CLERK													
221	-1	50,558	51,569				52,600		53,652		54,725		55,820		56,936
222	-2	1,477	1,463				1,463		1,463		1,463		1,463		1,463
223	-3	133	350				350		350		350		350		350
224	-4	1,148	1,156				1,200		1,200		1,200		1,200		1,200
225	-5	185	400				400		400		400		400		400
226															
227	6045	TELEPHONE SERVICES/DSL/WEBSITE													
228		12,508	12,169				14,592		14,592		14,592		14,592		14,592
229	6050	POOL SECRETARIES													
230	-1	24,633	24,331				24,817		25,313		25,820		26,336		26,863
231	-2	37,220	36,229				33,415		34,083		34,765		35,460		36,169
232															
233	6055	TOWN OFFICE BUILDING													
234	-1	9,159	9,900				9,900		10,098		10,300		10,506		10,716
235	-2	1,423	2,000				2,000		2,000		2,000		2,000		2,000
236	-3	11,848	14,000				15,000		15,000		15,000		15,000		15,000
237	-4	11,535	11,876				12,777		13,000		13,000		13,000		13,000
238	-5	16,708	7,039				17,000		17,000		17,000		17,000		17,000
239															
246	6100	PLANNING & ZONING COMMISSION													
247	-1	7,370	7,518				7,668		7,821		7,978		8,137		8,300
248	-2	12,056	11,500				11,500		11,500		11,500		11,500		11,500
249	-5	-	-				360		360		360		360		360
250															
251	6111	LAND USE													
252		387	500				500		800		800		800		800
253	6115	ECONOMIC DEVELOPMENT													
254		225	900				900		900		900		900		900



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2024 - FY2028**

FY2024
5-Year Plan Update
First Draft
4.18.2023

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
255	6120	CONSERVATION COMMISSION	299	1,100	1,100	1,100	1,100	1,100	1,100
256	-2	Training Workshop	-	100	100	100	100	100	100
257	-4	Miscellaneous, signage	299	1,000	1,000	1,000	1,000	1,000	1,000
258									
259	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	4,700	7,000	7,000	7,000	7,000	7,000	7,000
260									
261	6200	HIGHWAYS	413,976	403,303	424,796	428,979	434,267	439,659	445,160
262	-1	General Maintenance	61,161	49,000	50,000	49,000	49,000	49,000	49,000
263	-2	Public works salaries	221,445	239,303	259,171	264,354	269,642	275,034	280,535
264	-3	Storm - Misc.o/t labor	24,345	28,000	28,000	28,000	28,000	28,000	28,000
265	-4	Boots & Clothing	1,987	2,500	3,125	3,125	3,125	3,125	3,125
266	-5	Storm - Materials	24,513	27,500	27,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	77,472	40,000	40,000	40,000	40,000	40,000	40,000
268	-7	Town Garage	2,703	8,000	8,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	-	8,500	8,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	350	500	500	500	500	500	500
271									
272	6202	TREE MAINTENANCE	11,155	15,000	15,000	15,000	15,000	15,000	15,000
273	-1	Tree Warden	2,250	2,250	2,250	2,250	2,250	2,250	2,250
274	-2	Tree Warden - Training Seminars	285	350	350	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	8,323	12,000	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	297	400	400	400	400	400	400
277									
278	6205	STREET LIGHTING	16,053	20,500	22,831	23,000	23,000	23,000	23,000
279	-1	Street Lighting	16,053	18,500	20,831	21,000	21,000	21,000	21,000
280	-2	Repairs	-	2,000	2,000	2,000	2,000	2,000	2,000
281									
282	6300	SOCIAL SECURITY	53,782	56,880	58,244	59,409	60,597	61,809	63,045
283									
284	6310	DEFERRED COMPENSATION	16,512	15,479	17,502	17,677	17,854	18,032	18,213
285									
286	6400	REGIONAL PLANNING AGENCIES	38,355	40,161	42,173	42,182	42,182	42,182	42,182
287	-1	TVCCA	1,000	1,100	1,210	1,210	1,210	1,210	1,210
288	-2	Council of Governments	1,641	1,632	1,632	1,641	1,641	1,641	1,641
289	-3	Soil & Water Conservation	300	368	300	300	300	300	300
290	-4	Womens Center	250	250	250	250	250	250	250
291	-5	Uncas Health District	19,956	19,956	21,417	21,417	21,417	21,417	21,417
292	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032
293	-7	Norwich Probate Court	2,101	2,199	2,411	2,411	2,411	2,411	2,411
294	-8	Council of Small Towns (COST)	725	975	975	975	975	975	975
295	-9	Quinebaug Walking Weekends	-	500	500	500	500	500	500
296	-10	SSAC of Eastern CT	300	300	300	300	300	300	300
297	-11	Southeastern CT Enterprise Region (SECTER)	1,044	1,038	1,335	1,335	1,335	1,335	1,335
298	-12	Regional Animal Control	9,006	9,811	9,811	9,811	9,811	9,811	9,811
299									
300	6500	INSURANCE	212,152	272,119	278,707	295,342	312,976	331,668	351,481
301	-1	General Town	31,002	36,440	32,137	34,065	36,109	38,276	40,572
302	-2	Fire Department	17,191	18,051	18,953	20,090	21,296	22,573	23,928
303	-4	Water & Sewer Plants	8,222	8,633	9,064	9,608	10,184	10,795	11,443
304	-5	CIRMA (Workers Comp.)	30,197	40,069	42,072	44,596	47,272	50,108	53,115
305	-6	Employee Medical Insurance	119,090	162,476	175,031	185,533	196,665	208,465	220,973
306	-7	Employee Insurance Waiver	6,450	6,450	1,450	1,450	1,450	1,450	1,450
307									
308	6600	POLICE DEPARTMENT	182,748	192,876	200,283	204,168	208,130	212,172	216,294
309	-1	Resident Trooper Program	178,113	182,006	188,983	192,763	196,618	200,550	204,561
310	-2	Overtime (See revenue account 5200-13)	-	5,000	5,000	5,000	5,000	5,000	5,000
311	-3	Dare Program	-	300	300	300	300	300	300
312	-4	Supplies & misc.	124	500	750	750	750	750	750
313	-5	School Crossing Guards	4,511	5,070	5,250	5,355	5,462	5,571	5,683
314									
315	6605	FIRE DEPARTMENT	121,408	120,290	127,790	127,790	127,790	127,790	127,790
316	-1	Vehicle Maintenance	17,793	24,000	26,500	26,500	26,500	26,500	26,500
317	-2	Fixed Expenses	48,062	36,300	38,800	38,800	38,800	38,800	38,800
318	-3	Truck Supplies	7,246	7,550	7,550	7,550	7,550	7,550	7,550
319	-4	Station Maintenance	8,129	11,200	11,200	11,200	11,200	11,200	11,200
320	-5	Training	15,328	14,500	17,000	17,000	17,000	17,000	17,000
321	-6	Business Expenses	12,693	14,140	14,140	14,140	14,140	14,140	14,140
322	-7	Equipment Maintenance	12,157	12,600	12,600	12,600	12,600	12,600	12,600
323	-8	Capital Expenses	-	-	-	-	-	-	-
324									
325	6610	EMERGENCY MANAGEMENT/LEPC	3,986	4,030	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	2,200
327	-4	Capital Expenses	-	-	-	-	-	-	-
328	-5	Training Expense	643	500	500	500	500	500	500
329	-6	Equipment Maintenance	643	830	830	830	830	830	830
330	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500
331									
332	6615	FIRE MARSHAL/BURNING OFFICIAL	8,625	10,875	10,875	11,035	11,198	11,365	11,535
333	-1	Salary	8,000	8,000	8,000	8,160	8,323	8,490	8,659
334	-2	Office expenses, education, misc.	-	2,250	2,250	2,250	2,250	2,250	2,250
335	-4	Burning Official	625	625	625	625	625	625	625
336									



TOWN OF SPRAGUE
 OPERATING BUDGET
 5-YEAR PLAN
 FY2024 - FY2028

FY2024
 5-Year Plan Update
 First Draft
 4.18.2023

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
337	6620	BUILDING OFFICIAL	20,761	22,660	23,065	23,478	23,900	24,330	24,768
338	-1	Salary	19,863	20,260	20,665	21,078	21,500	21,930	22,368
339	-2	Mileage	-	800	800	800	800	800	800
340	-3	Membership fees	145	250	250	250	250	250	250
341	-6	Education, Training, Misc.	750	850	850	850	850	850	850
342	-7	Office Supplies, Code volumes	3	500	500	500	500	500	500
343									
344	6625	BLIGHT ENFORCEMENT OFFICER	3,783	4,000	4,073	4,148	4,225	4,304	4,384
345	-1	Salary	3,627	3,700	3,773	3,848	3,925	4,004	4,084
346	-2	Mileage	-	150	150	150	150	150	150
347	-3	Postage	156	150	150	150	150	150	150
348									
349	6700	SANITATION & WASTE REMOVAL	76,099	70,000	76,000	76,000	76,000	76,000	76,000
350	-2	Materials & Misc.	7,296	5,000	6,000	6,000	6,000	6,000	6,000
351	-3	Recycling	68,803	65,000	70,000	70,000	70,000	70,000	70,000
352									
353	6702	WASTE MANAGEMENT	69,912	67,000	67,000	67,000	67,000	67,000	67,000
354									
355	6810	COMMISSION ON AGING	61,118	52,397	58,111	59,106	60,121	61,158	62,218
356	-1	Salary - Coordinator	29,970	15,000	20,000	20,400	20,808	21,224	21,649
357	-2	Municipal Agent	-	100	100	100	100	100	100
358	-4	Office, supplies, misc.	1,509	1,250	1,300	1,300	1,300	1,300	1,300
359	-5	Elevator contract	2,598	2,640	2,787	2,885	2,986	3,090	3,198
360	-6	Programs	1,274	2,000	2,100	2,100	2,100	2,100	2,100
361	-7	Van Driver/Bus Driver -1	76	3,500	3,500	3,570	3,641	3,714	3,789
362	-7a	Van Driver/Bus Driver-2	21,751	20,907	21,325	21,751	22,186	22,630	23,082
363	-8	Senior Center Aide	-	-	-	-	-	-	-
364	-9	Vehicle Expenses	3,940	7,000	7,000	7,000	7,000	7,000	7,000
365									
366	6950	CAPITAL PROJECTS	6,093	24,700	24,700	24,700	24,700	24,700	24,700
367	-1	Repairs to Central Plant	3,078	6,000	6,000	6,000	6,000	6,000	6,000
368	-2	Engineering Fees	3,015	18,700	18,700	18,700	18,700	18,700	18,700
369									
370	7000	PARKS & PLAYGROUND (BoS)	1,106	822	1,200	1,200	1,200	1,200	1,200
371									
372	7002	RECREATION COMMISSION	-	-	-	-	-	-	-
373	-1	Recreation Salaries	-	-	-	-	-	-	-
374	-2	Recreation Supplies	-	-	-	-	-	-	-
375									
376	7003	RECREATION FACILITIES	1,601	1,825	1,825	1,825	1,825	1,825	1,825
377	-2	Electricity	1,601	1,825	1,825	1,825	1,825	1,825	1,825
378									
379	7004	RECREATION EVENTS	688	3,650	3,650	3,650	3,650	3,650	3,650
380	-1	Three Villages Fall Festival	177	2,000	2,000	2,000	2,000	2,000	2,000
381	-2	Earth Day	17	400	400	400	400	400	400
382	-3	Youth Year Long Activity	-	500	500	500	500	500	500
383	-4	Shetucket River Festival	-	250	250	250	250	250	250
384	-8	Other/Indoor Soccer	494	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	14,910	17,650	17,840	17,945	18,054	18,166	23,283
390	-1	Supplies, Maintenance	235	850	940	940	940	940	940
391	-2	Elevator Maintenance	2,855	3,000	3,000	3,105	3,214	3,326	3,443
392	-3	Heat & Lights	8,235	9,000	9,100	9,100	9,100	9,100	9,100
393	-4	Grist Mill Cleaner	3,585	4,800	4,800	4,800	4,800	4,800	4,800
394									
395	7012	HISTORICAL MUSEUM	304	2,384	2,384	2,428	2,472	2,518	2,564
396	-1	Museum Clerk	-	2,184	2,184	2,228	2,272	2,318	2,364
397	-14	Sprague Historical Society	304	200	200	200	200	200	200
398									
399	7015	LIBRARY	78,867	85,215	88,725	90,301	91,909	93,549	95,222
400	-1	Librarian Assistant - 1	9,045	14,640	15,600	15,912	16,230	16,555	16,886
401	-10	Library Director	32,349	29,011	29,591	30,183	30,786	31,402	32,030
402	-11	Programs	2,505	2,500	2,500	2,500	2,500	2,500	2,500
403	-12	Staff Development	205	500	500	500	500	500	500
404	-13	State Library/iConn Membership	350	350	350	350	350	350	350
405	-2	Books & DVDs	4,489	4,500	4,500	4,500	4,500	4,500	4,500
406	-3	Supplies, misc.	2,054	2,054	2,054	2,054	2,054	2,054	2,054
407	-4	Librarian Assistant - 4	10,987	14,640	15,600	15,912	16,230	16,555	16,886
408	-5	Librarian Assistant - 5	8,470	9,700	10,230	10,435	10,643	10,856	11,073
409	-6	Librarian Assistant - 6	8,413	7,320	7,800	7,956	8,115	8,277	8,443
410									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2024 - FY2028**

FY2024
5-Year Plan Update
First Draft
4.18.2023

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
411	7100	MISCELLANEOUS	11,094	68,975	70,847	38,747	38,747	38,747	38,747
412	-10	Newsletter - Salaries	-	2,000	3,000	3,000	3,000	3,000	3,000
413	-11	Bank Fees	-	-	-	-	-	-	-
414	-12	Newsletter- Misc.	742	500	1,072	1,072	1,072	1,072	1,072
415	-2	War Memorial/Lords Bridge Gazebo	647	675	675	675	675	675	675
416	-3	Cemeteries, Vets Graves	700	800	1,000	1,000	1,000	1,000	1,000
417	-4	Contingent Fund	4,235	40,000	40,000	20,000	20,000	20,000	20,000
418	-5	Memorial Day Celebration	989	1,000	1,100	1,000	1,000	1,000	1,000
419	-6	Legal Ads	3,699	12,000	12,000	12,000	12,000	12,000	12,000
420	-8	Unemployment Compensation	82	12,000	12,000	-	-	-	-
421									
422	7150	SPRAGUE WATER & SEWER AUTHORITY	7,167	7,700	8,000	8,000	8,000	8,000	8,000
423	-1	Water & Sewer Public Services	7,167	7,700	8,000	8,000	8,000	8,000	8,000
424									
425	7200	COMPUTER SERVICE/OFFICE MACHINES	46,180	59,074	62,671	63,281	63,896	64,518	65,146
426	-1	Town Clerk	8,539	10,150	10,150	10,252	10,354	10,458	10,562
427	-2	Tax Collector	9,533	10,250	10,808	10,916	11,025	11,135	11,247
428	-3	Assessor/Building Inspector	13,545	15,737	18,394	18,578	18,764	18,951	19,141
429	-4	Selectmen/Treasurer	545	1,000	1,000	1,000	1,000	1,000	1,000
430	-5	Equipment Maintenance	3,330	7,000	7,000	7,070	7,141	7,212	7,284
431	-6	Supplies - Server Support - Virus Renewal	2,318	5,000	6,000	6,060	6,121	6,182	6,244
432	-7	Paychex Services	3,857	3,500	4,100	4,141	4,182	4,224	4,266
433	-8	Library Support	2,265	4,201	2,983	3,013	3,043	3,073	3,104
434	-9	Mail System	859	708	708	708	708	708	708
435	-10	Fixed Asset Inventory	1,389	1,528	1,528	1,543	1,559	1,574	1,590
436									
437	7255	SHARED SERVICES W/SCHOOL	-	-	-	-	-	-	-
438									
439		OPERATING BUDGET	1,927,579	2,109,510	2,199,052	2,172,535	2,211,495	2,251,584	2,307,064
440						-1.21%	1.79%	1.81%	2.46%
441	7300	DEBT - INTEREST PAYMENT	287,625	264,475	245,675	227,500	198,994	183,375	167,444
442	-14	2005 Bonds: Land Acquisition and Roads	16,250	12,000	12,000	12,000	-	-	-
443	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	14,800	10,500	6,300	2,100	-	-	-
444	-16	2013 Bonds-Variou Purposes	103,675	93,675	83,675	74,300	65,394	56,175	46,644
445	-17	2020 Bonds - Various Purposes	152,900	148,300	143,700	139,100	133,600	127,200	120,800
446									
447									
448	7305	DEBT - PRINCIPAL PAYMENT	560,000	550,000	550,000	550,000	410,000	410,000	410,000
449	-14	2005 Bonds: Land Acquisition and Roads	85,000	80,000	80,000	80,000	-	-	-
450	-15	2009 Bonds: Roads, Roof, Fire Truck; ADA; Truck; Pump	110,000	105,000	105,000	105,000	-	-	-
451	-16	2013 Bonds-Variou Purposes	250,000	250,000	250,000	250,000	250,000	250,000	250,000
452	-16	2020 Bonds - Various Purposes	115,000	115,000	115,000	115,000	160,000	160,000	160,000
453									
454			847,625	814,475	795,675	777,500	608,994	593,375	577,444
455									
456	7360	Operating Transfer CNR Fund	22,000	17,000	17,000	67,000	217,000	217,000	217,000
457	7370	Transfer to Eliminate CNR Fund Deficit	413,077	60,000	-	-	-	-	-
458	7400	Non-Budgetary Expenditures	-	-	-	-	-	-	-
459	7600	GAAP Accrued Payroll & CWF	-	-	-	-	-	-	-
460		Total General Town Expenditures	3,210,281	3,000,985	3,011,727	3,017,035	3,037,489	3,061,959	3,101,508
461	7500	Total Board of Education Expenditures	6,573,845	6,895,693	7,308,884	7,509,878	7,716,400	7,928,601	8,146,637
462		TOTAL SPRAGUE BUDGET	9,784,126	9,896,678	10,320,611	10,526,913	10,753,889	10,990,560	11,248,145
463									
464									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2024 - FY2028**

FY2024
5-Year Plan Update
First Draft
4.18.2023

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE							
		Actual	Projected	FY	FY	FY	FY	FY	FY
		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	
465		REVENUES							
466		6,288,356	6,567,457	6,911,111	7,138,746	7,309,472	7,480,199	7,650,925	
467	5000-1	Current Taxes	5,801,710	6,130,716	6,487,606	6,715,241	6,885,967	7,056,694	7,227,420
468	5000-2	Current Year Interest and Lien Fees	27,319	20,000	20,000	20,000	20,000	20,000	20,000
469	5000-3	Prior Years Tax	122,959	125,000	125,000	125,000	125,000	125,000	125,000
470	5000-4	Prior Years Interest & Lien Fees	37,996	35,000	35,000	35,000	35,000	35,000	35,000
471	5000-5	Current Supplemental Motor Vehicle Tax	98,367	72,000	72,000	72,000	72,000	72,000	72,000
472	5000-6	Firefighter Tax Abatement (contra)	-	(14,000)	(28,500)	(28,500)	(28,500)	(28,500)	(28,500)
473	5000-7	PILOT Solar Farm	200,005	200,000	200,005	200,005	200,005	200,005	200,005
474	5000-8	Tax & Applic. Refunds (contra)	-	(1,218)	-	-	-	-	-
475	5000-9	Tax Overpayments Ref'd (contra)	-	(41)	-	-	-	-	-
476									
477		STATE GRANTS - SCHOOL	2,666,678	2,693,092	2,707,763	2,788,996	2,844,776	2,901,671	2,959,705
478	5100-1	Education Block Grant (ECS)	2,666,678	2,693,092	2,707,763	2,788,996	2,844,776	2,901,671	2,959,705
485									
486		STATE GRANTS - LOCAL	592,207	520,185	566,468	431,241	431,241	431,241	431,241
487	5200-1	Telecomm. Property Grant Tax	4,696	5,569	5,569	5,569	5,569	5,569	5,569
488	5200-2	Munic. Rev. Sharing Account - Municipal Projects	386,528	386,528	386,528	386,528	386,528	386,528	386,528
489	5200-3	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-	-	-	-	-	-	-
490	5200-4	PILOT State Property	21,958	14,378	11,582	11,582	11,582	11,582	11,582
491	5200-5	Mashantucket Pequot Grant	17,479	17,479	17,479	17,479	17,479	17,479	17,479
492	5200-6	Veterans Tax Relief	1,728	1,160	684	684	684	684	684
493	5200-7	Disability Exemption Reimbursement	699	761	599	599	599	599	599
494	5200-8	Elderly Property Exemption/Freeze	-	-	-	-	-	-	-
495	5200-10	Judicial 10th Circuit	1,265	1,000	1,000	1,000	1,000	1,000	1,000
496	5200-11	SLA - Emergency Mgmt. Agency	-	2,800	2,800	2,800	2,800	2,800	2,800
497	5200-13	State Police O/T Reimb (ref. 6600-2)	-	-	5,000	5,000	5,000	5,000	5,000
498	5200-14	Town Aid Roads (TAR)	152,159	-	-	-	-	-	-
499	5200-16	Elderly and Disabled Transportation Grant	5,695	8,543	8,543	-	-	-	-
500	5200-18	Motor Vehicle Transition Grant	-	81,967	126,684	-	-	-	-
501									
502		LOCAL REVENUES	113,277	136,571	115,500	108,500	108,500	108,500	108,500
503	5300-1	Interest Income	5,620	35,000	20,000	10,000	10,000	10,000	10,000
504	5300-2	License & Permit Fees	1,240	1,300	1,200	1,200	1,200	1,200	1,200
505	5300-3	Building Permit Fees	18,771	25,000	25,000	25,000	25,000	25,000	25,000
506	5300-4	Dog License Fees	1,150	1,300	1,100	1,100	1,100	1,100	1,100
507	5300-5	Sundry Receipts	231	400	400	400	400	400	400
508	5300-6	Recording Land Records, Maps, etc	19,210	10,000	12,000	12,000	12,000	12,000	12,000
509	5300-8	Conveyance Tax	39,805	22,000	20,000	22,000	22,000	22,000	22,000
510	5300-9	Copies-Fax Machine	7,288	5,000	5,500	5,500	5,500	5,500	5,500
511	5300-10	Permit Fees, P&Z, Inland & Wetlands	740	10,000	3,500	3,500	3,500	3,500	3,500
512	5300-11	Reimbursement of Legal Fees	-	-	-	-	-	-	-
513	5300-12	Versailles Sewer Assessments	-	-	-	-	-	-	-
514	5300-13	Landfill Receipts	17,613	23,000	24,000	25,000	25,000	25,000	25,000
515	5300-14	Newsletter	240	2,321	1,500	1,500	1,500	1,500	1,500
516	5300-15	Marriage Licenses	192	150	150	150	150	150	150
517	5300-16	Sportsmans Licenses	100	150	150	150	150	150	150
518	5300-17	Farmland Preservation	1,077	950	1,000	1,000	1,000	1,000	1,000
519									
520		MISC REVENUES	74,857	64,000	55,000	55,000	55,000	55,000	55,000
521	5400-1	SCRRA Subsidy	-	2,000	2,000	2,000	2,000	2,000	2,000
522	5400-3	Insurance Claims/Rebates	-	-	-	-	-	-	-
523	5400-4	Sale of Assets	-	-	-	-	-	-	-
524	5400-5	Other Revenues	16,565	10,000	-	-	-	-	-
525	5400-6	Waste Management	58,292	52,000	53,000	53,000	53,000	53,000	53,000
526									
527		INTERGOVERNMENTAL TRANSFERS	67,055	65,234	63,408	61,718	60,134	58,482	56,754
528	5500-1	Water Improvement - Principal S&W Dept.	-	-	-	-	-	-	-
529	5500-2	Water Improvement - Interest S&W Dept.	-	-	-	-	-	-	-
530	5500-3	Prin. Subsidy from S & W for Resv. Dam Proj.	45,000	45,000	45,000	45,000	45,000	45,000	45,000
531	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	22,055	20,234	18,408	16,718	15,134	13,482	11,754
532	5500-5	Other	-	-	-	-	-	-	-
533									
534		OTHER MISC REVENUES	105,000	52,929	-	-	-	-	-
535	5600	Non-Budgetary Income	-	-	-	-	-	-	-
536	5700	Appro. from Undesig. Fund Balance	-	-	-	-	-	-	-
537	5800	Transfer in of Capitalized Interest for Bond Interest	105,000	52,929	-	-	-	-	-
538									
539		TOTAL REVENUE	9,907,430	10,099,468	10,419,250	10,584,201	10,809,123	11,035,093	11,262,125
540									
541		Total General Town Expenditures	3,210,281	3,000,985	3,011,727	3,017,035	3,037,489	3,061,959	3,101,508
542	7500	Total Board of Education Expenditures	6,573,845	6,895,693	7,308,884	7,509,878	7,716,400	7,928,601	8,146,637
543		TOTAL EXPENDITURES	9,784,126	9,896,678	10,320,611	10,526,913	10,753,889	10,990,560	11,248,145
544									
545		SURPLUS / (SHORTFALL)	123,304	202,790	98,639	57,288	55,234	44,534	13,979
546									
547		MILL RATES	36.00	36.25	28.50	29.50	30.25	31.00	31.75
548									