

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Summary Comparison of Major Assumptions to Previous 5-Year Plan

Assumptions	FY20 – FY24 Plan	FY21 – FY25 Plan	FY22 – FY26 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%
Mill Rates	FY20: 34.75	FY20: 34.75	FY20: 34.75
	FY21: 35.75	FY21: 35.75	FY21: 35.75
	FY22: 36.25	FY22: 36.25	FY22: 36.00
	FY23: 36.75	FY23: 36.75	FY23: 36.50
	FY24: 37.25	FY24: 37.25	FY24: 37.25
		FY25: 37.75	FY25: 38.00
			FY26: 38.25
Tax Collection Rate	97.00%	97.00%	97.00%
State Aid	ECS: Increase \$50,000/year	No increases assumed for any sources of State Aid	No increases assumed for any sources of State Aid
	Other: Level funding		
Salaries	2% per year	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
Employee Health	FY20: 8.9%		
	FY21-24: 5.0% per year	FY21: 6.3% (Partnership rate)	FY22: 3.0% (Partnership rate) plus anticipated changes in participation
		FY22-25: 7% per year	
			FY23-26: 7% per year
Other Insurances	5% per year	5% per year	5% per year

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Education Expenditures	\$50,000 increase per year	FY21: 3.0%	
	(corresponds to ECS projection)	FY22-25: 1.3% per year	FY22: 1.5%
			FY23-26: 1.5% per year

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 2020 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 2017	FY 2018	FY 2019*	FY 2020	FY 2021	FY 2022
Net Grand List	Oct. 2015	Oct. 2016	Oct. 2017*	Oct. 2018	Oct. 2019	Oct. 2020
Real Estate	138,145,710	138,001,900	134,625,910	134,799,230	134,741,044	135,738,596
Motor Vehicle	18,650,290	19,141,150	19,333,870	19,688,670	20,245,920	21,178,845
Personal Property	12,427,132	12,442,410	8,346,150	8,335,020	8,513,100	9,206,235
Total Net Assessment	169,223,132	169,585,460	162,305,930	162,822,920	163,500,064	166,123,676
Change vs Prior Year	-0.90%	0.21%	-4.29%	0.32%	0.42%	1.60%

* Revaluation

Mill Rates

The projected mill rates for FY 2022 through FY 2026 are annually .25 mills lower than those included in the previously adopted 5-Year Plan due to an unplanned increase in the FY2022 Grand List. The mill rate for the final year of the plan is 38.25, representing a total increase of 2.5 mills or 7.0% over the current mill rate of 35.75.

Projected Mill Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Mill Rate	36.00	36.50	37.25	38.00	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
Tax Collection Rate	Actual	Actual	Budgeted	Budgeted
Collection Rate	97.8%	97.7%	97.0%	97.0%

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

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 2022 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%.

Resident Trooper

Resident Trooper expense in FY 2022 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 2022, rates are based on the Partnership published rates for July 2022 which include a 3% 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	Projected FY 2021
Other Insurances					
Other Insurances	\$91,501	\$90,127	\$89,165	\$90,350	\$97,098

Town of Sprague 5-Year Plan: FY 2022-2026 Assumptions

Education Expenditures

Education Expenditures for FY 2022 increase by 1.5% in FY 2022 based on the Recommended Budget. For FY 2022 – FY 2026, 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. On an annualized basis, the increase from FY 2015 expenditures to the projected FY 2021 expenditures is 1.6% per year.

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	\$ 6,503,595	2.4%
Sources: FY2015-2020: Town Financial Statements		
FY 2021: Projected as of May 2021		

Transfer to CNR to Eliminate Fund Deficit

Beginning in FY2022, the Town intends to transfer a portion of its originally budgeted surplus (70%) to the CNR fund to help eliminate the fund deficit over a span of four to six years. The fund deficit as of FY2020 as reported in the annual financial statements was (\$635,189). In FY2021, the Town recouped approximately \$100,000 in previous year financing expenses through its issuance of bonds bringing the deficit balance to (\$535,189). As stated in the plan for FY2022 through FY2026, the Town intends to transfer \$355,749 to CNR from the General Fund's originally budgeted surplus through annual transfers.

Fiscal Year	Initial Budgeted GF Surplus	Transfer to CNR (70%)	Updated GF Surplus
2022	\$ 178,840	\$ 125,188	\$ 53,652
2023	\$ 107,669	\$ 75,368	\$ 32,301
2024	\$ 57,073	\$ 39,951	\$ 17,122
2025	\$ 55,543	\$ 38,880	\$ 16,663
2026	\$ 109,089	\$ 76,362	\$ 32,727



TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	O	P	Q	R	S	T	U	V	W	X	Y	Z
							Year 1		Year 2		Year 3		Year 4		Year 5
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026						
4		EXPENDITURE TOTALS													
178		DETAIL BREAKDOWN OF GENERAL GOVERNMENT													
179	6000	BOARD OF SELECTMEN	90,966	91,227	81,864	82,636	83,416	84,703	85,499						
180	-1	First Selectman	40,100	40,400	40,804	41,212	41,624	42,040	42,461						
181	-2	Selectman	1,200	1,200	1,200	1,200	1,200	1,200	1,200						
182	-3	Selectman	1,100	1,200	1,200	1,200	1,200	1,200	1,200						
183	-4	Office supplies, meetings, misc.	1,260	1,260	1,260	1,260	1,260	1,260	1,260						
184	-5	Mileage	1,672	1,500	1,000	1,000	1,000	1,500	1,500						
185	-6	Executive Assistant	45,209	45,667	36,400	36,764	37,132	37,503	37,878						
186	-7	Stipends for Additional Board Participation	425	-	-	-	-	-	-						
187															
188	6005	ELECTIONS	11,407	23,007	20,550	20,614	20,679	20,744	20,810						
189	-1	Elections - Salaries	3,643	6,100	6,409	6,473	6,538	6,603	6,669						
190	-2	Elections - Misc	7,764	16,907	14,141	14,141	14,141	14,141	14,141						
191															
192	6010	BOARD OF FINANCE	188	188	188	188	188	188	188						
193	-2	Town reports, supplies, brochures	188	188	188	188	188	188	188						
194															
195	6011	AUDITING	18,137	20,000	23,200	23,700	24,200	24,700	25,200						
196															
197	6012	BOOKKEEPER	29,012	29,392	29,677	29,965	30,255	30,549	30,845						
198	-1	Salary	27,902	28,492	28,777	29,065	29,355	29,644	29,945						
199	-2	Support	1,110	900	900	900	900	900	900						
200															
201	6015	TAX ASSESSOR	23,312	25,425	25,287	25,511	25,737	25,965	26,196						
202	-1	Salary	22,591	22,165	22,387	22,611	22,837	23,065	23,296						
203	-4	Travel expense	41	300	300	300	300	300	300						
204	-5	Education & Dues	-	280	100	100	100	100	100						
205	-6	Sup. post., pricing manuals, repair/maint	680	1,680	1,500	1,500	1,500	1,500	1,500						
206	-7	Mapping	-	1,000	1,000	1,000	1,000	1,000	1,000						
207															
208	6025	TAX COLLECTOR	29,951	28,907	27,965	28,236	28,509	28,785	29,064						
209	-1	Salary	26,532	26,797	27,065	27,336	27,609	27,885	28,164						
210	-2	DMV Charge Delinquent MV	-	-	-	-	-	-	-						
211	-4	Misc. supplies, school	514	700	700	700	700	700	700						
212	-5	Postage	2,905	1,410	200	200	200	200	200						
213															
214	6030	TOWN TREASURER	2,400	2,400	2,400	2,400	2,400	2,400	2,400						
215															
216	6035	TOWN COUNSEL & FINANCIAL ADVISOR	26,670	21,000	27,000	27,000	27,000	27,000	27,000						
217	-1	Town Counsel	20,691	20,000	20,000	20,000	20,000	20,000	20,000						
218	-2	Financial Advisor	5,979	1,000	7,000	7,000	7,000	7,000	7,000						
219															
220	6040	TOWN CLERK	51,444	53,170	53,671	54,177	54,687	55,203	55,724						
221	-1	Salary	49,561	50,057	50,558	51,064	51,574	52,090	52,611						
222	-2	Office supplies, misc.	789	1,463	1,463	1,463	1,463	1,463	1,463						
223	-3	Dog Licenses	220	350	350	350	350	350	350						
224	-4	School	745	900	900	900	900	900	900						
225	-5	Micro filming (security)	129	400	400	400	400	400	400						
226															
227	6045	TELEPHONE SERVICES/DSL/WEBSITE	11,840	11,500	12,056	12,056	12,056	12,056	12,056						
228															
229	6050	POOL SECRETARIES	57,744	58,781	59,368	59,963	60,562	61,168	61,780						
230	-1	Salary - Assistant Town Clerk	22,411	23,614	23,850	24,089	24,329	24,573	24,818						
231	-2	Salary - Land Use Clerk	35,333	35,167	35,519	35,874	36,233	36,595	36,961						
232															
233	6055	TOWN OFFICE BUILDING	34,771	37,322	37,522	37,718	37,919	38,123	38,332						
234	-1	Janitorial Services	10,569	9,822	9,822	10,018	10,219	10,423	10,632						
235	-2	Supplies, Maintenance	2,164	2,000	2,000	2,000	2,000	2,000	2,000						
236	-3	Heat Town Hall Facilities	8,454	11,500	11,000	11,000	11,000	11,000	11,000						
237	-4	Lights Town Hall Facilities	8,313	9,000	9,700	9,700	9,700	9,700	9,700						
238	-5	Repair & Renovation	5,271	5,000	5,000	5,000	5,000	5,000	5,000						
239															
240	6060	GRANTS/CONTRACTS MANAGER	15,541	-	-	-	-	-	-						
241	-1	Salary	15,005	-	-	-	-	-	-						
242	-2	Workshops, Seminars	150	-	-	-	-	-	-						
243	-3	Misc. Supplies, Subscription, Postage	278	-	-	-	-	-	-						
244	-4	Mileage	108	-	-	-	-	-	-						
245															
246	6100	PLANNING & ZONING COMMISSION	18,245	20,797	18,870	18,944	19,018	19,093	19,169						
247	-1	Zoning Enforcement Officer	7,225	7,297	7,370	7,444	7,518	7,593	7,669						
248	-2	Technical Assistant-Planner	11,020	13,500	11,500	11,500	11,500	11,500	11,500						
249	-5	Secretarial & Other Services	-	-	-	-	-	-	-						
250															
251	6111	LAND USE	406	800	500	800	800	800	800						
252															
253	6115	ECONOMIC DEVELOPMENT	-	900	225	900	900	900	900						
254															



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual 2019-2020	Projected 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	FY 2025-2026
255	6120	CONSERVATION COMMISSION	823	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	823	1,000	1,000	1,000	1,000	1,000	1,000
258									
259	6150	CONSERVATION/WETLANDS ENFORCEMENT OFFICER	7,018	6,500	7,000	7,000	7,000	7,000	7,000
260									
261	6200	HIGHWAYS	377,885	360,335	387,530	392,117	396,795	401,567	406,434
262	-1	General Maintenance	61,072	45,000	45,000	45,000	45,000	45,000	45,000
263	-2	Public works salaries	227,950	203,035	229,330	233,917	238,595	243,367	248,234
264	-3	Storm - Misc.o/t labor	13,209	26,200	26,200	26,200	26,200	26,200	26,200
265	-4	Boots & Clothing	1,700	1,600	2,500	2,500	2,500	2,500	2,500
266	-5	Storm - Materials	23,838	27,500	27,500	27,500	27,500	27,500	27,500
267	-6	Roadway Pavement Management	36,054	40,000	40,000	40,000	40,000	40,000	40,000
268	-7	Town Garage	5,257	8,000	8,000	8,000	8,000	8,000	8,000
269	-8	Stormwater Fees/Testing (Phase II)	8,305	8,500	8,500	8,500	8,500	8,500	8,500
270	-10	Drug & Alcohol Testing	500	500	500	500	500	500	500
271									
272	6202	TREE MAINTENANCE	15,246	18,300	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	180	350	350	350	350	350	350
275	-3	Tree Pruning, Removal, replacement	12,437	15,300	12,000	12,000	12,000	12,000	12,000
276	-4	Mileage	379	400	400	400	400	400	400
277									
278	6205	STREET LIGHTING	15,392	17,000	18,500	18,500	18,500	18,500	18,500
279									
280	6300	SOCIAL SECURITY	55,244	56,110	56,184	57,308	58,454	59,623	60,815
281									
282	6310	DEFERRED COMPENSATION	16,273	16,471	15,421	15,421	15,421	15,421	15,421
283									
284	6400	REGIONAL PLANNING AGENCIES	38,232	38,861	38,553	38,553	38,553	38,553	38,553
285	-1	TVCCA	1,000	1,000	1,000	1,000	1,000	1,000	1,000
286	-2	Council of Governments	1,641	1,641	1,641	1,641	1,641	1,641	1,641
287	-3	Soil & Water Conservation	300	300	300	300	300	300	300
288	-4	Womens Center	250	250	250	250	250	250	250
289	-5	Uncas Health District	19,262	19,674	19,956	19,956	19,956	19,956	19,956
290	-6	CT Conference of Municipalities	2,032	2,032	2,032	2,032	2,032	2,032	2,032
291	-7	Norwich Probate Court	2,124	2,124	2,124	2,124	2,124	2,124	2,124
292	-8	Council of Small Towns (COST)	725	725	725	725	725	725	725
293	-9	Quinebaug Walking Weekends	-	175	175	175	175	175	175
294	-10	SSAC of Eastern CT	300	300	300	300	300	300	300
295	-11	Southeastern CT Enterprise Region (SECTER)	1,419	1,540	1,044	1,044	1,044	1,044	1,044
296	-12	Regional Animal Control	9,179	9,100	9,006	9,006	9,006	9,006	9,006
297									
298	6500	INSURANCE	199,518	236,445	260,938	276,835	293,740	311,718	330,840
299	-1	General Town	28,448	29,133	41,002	43,052	45,205	47,465	49,838
300	-2	Fire Department	16,537	16,690	17,191	18,051	18,953	19,901	20,896
301	-4	Water & Sewer Plants	7,566	7,982	8,222	8,633	9,065	9,518	9,994
302	-5	CIRMA (Workers Comp.)	33,848	39,343	38,205	40,115	42,121	44,227	46,438
303	-6	Employee Medical Insurance	109,169	139,347	152,368	163,034	174,446	186,657	199,723
304	-7	Employee Insurance Waiver	3,950	3,950	3,950	3,950	3,950	3,950	3,950
305									
306	6600	POLICE DEPARTMENT	196,340	177,665	184,767	188,346	191,997	195,721	199,520
307	-1	Resident Trooper Program	177,860	167,982	175,006	178,506	182,076	185,718	189,432
308	-2	Overtime (See revenue account 5200-13)	15,212	5,000	5,000	5,000	5,000	5,000	5,000
309	-3	Dare Program	215	300	300	300	300	300	300
310	-4	Supplies & misc.	234	500	500	500	500	500	500
311	-5	School Crossing Guards	2,819	3,883	3,961	4,040	4,121	4,203	4,288
312									
313	6605	FIRE DEPARTMENT	118,661	120,290	120,290	120,290	120,290	120,290	120,290
314	-1	Vehicle Maintenance	22,907	24,000	24,000	24,000	24,000	24,000	24,000
315	-2	Fixed Expenses	37,607	36,300	36,300	36,300	36,300	36,300	36,300
316	-3	Truck Supplies	7,400	7,550	7,550	7,550	7,550	7,550	7,550
317	-4	Station Maintenance	8,523	11,200	11,200	11,200	11,200	11,200	11,200
318	-5	Training	10,114	14,500	14,500	14,500	14,500	14,500	14,500
319	-6	Business Expenses	13,630	14,140	14,140	14,140	14,140	14,140	14,140
320	-7	Equipment Maintenance	18,480	12,600	12,600	12,600	12,600	12,600	12,600
321	-8	Capital Expenses	-	-	-	-	-	-	-
322									
323	6610	EMERGENCY MANAGEMENT/LEPC	3,954	4,030	4,030	4,030	4,030	4,030	4,030
324	-1	Salary Director	2,200	2,200	2,200	2,200	2,200	2,200	2,200
325	-4	Capital Expenses	-	-	-	-	-	-	-
326	-5	Training Expense	500	500	500	500	500	500	500
327	-6	Equipment Maintenance	754	830	830	830	830	830	830
328	-8	Local Emergency Plan Chairperson (LEPC)	500	500	500	500	500	500	500
329									
330	6615	FIRE MARSHAL/BURNING OFFICIAL	10,913	11,729	10,875	10,955	11,036	11,118	11,200
331	-1	Salary	8,767	8,854	8,000	8,080	8,161	8,242	8,325
332	-2	Office expenses, education, misc.	1,521	2,250	2,250	2,250	2,250	2,250	2,250
333	-4	Burning Official	625	625	625	625	625	625	625
334									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
335	6620	BUILDING OFFICIAL	20,047	21,466	21,662	21,861	22,061	22,264	22,468
336	-1	Salary	19,471	19,666	19,862	20,061	20,261	20,464	20,668
337	-2	Mileage	264	800	800	800	800	800	800
338	-3	Membership fees	79	250	250	250	250	250	250
339	-6	Education, Training, Misc.	233	250	250	250	250	250	250
340	-7	Office Supplies, Code volumes	-	500	500	500	500	500	500
341									
342	6625	BLIGHT ENFORCEMENT OFFICER	3,658	3,891	3,927	3,963	4,000	4,037	4,074
343	-1	Salary	3,555	3,591	3,627	3,663	3,700	3,737	3,774
344	-2	Mileage	-	150	150	150	150	150	150
345	-3	Postage	103	150	150	150	150	150	150
346									
347	6700	SANITATION & WASTE REMOVAL	77,830	70,000	70,000	70,000	70,000	70,000	70,000
348	-2	Materials & Misc.	312	5,000	5,000	5,000	5,000	5,000	5,000
349	-3	Recycling	77,518	65,000	65,000	65,000	65,000	65,000	65,000
350									
351	6702	WASTE MANAGEMENT	50,431	63,000	63,000	63,000	63,000	63,000	63,000
352									
353	6810	COMMISSION ON AGING	86,853	65,481	66,660	67,390	68,027	68,673	69,328
354	-1	Salary - Coordinator	26,017	31,574	29,764	30,062	30,362	30,666	30,973
355	-2	Municipal Agent	120	200	100	200	200	200	200
356	-4	Office, supplies, misc.	5,141	1,740	1,200	1,200	1,200	1,200	1,200
357	-5	Elevator contract	2,425	2,515	2,601	2,682	2,766	2,884	2,985
358	-6	Programs	2,631	3,000	2,000	2,000	2,000	2,000	2,000
359	-7	Van Driver/Bus Driver -1	13,826	-	3,500	3,535	3,570	3,606	3,642
360	-7a	Van Driver/Bus Driver-2	18,823	19,452	20,496	20,701	20,908	21,117	21,328
361	-8	Senior Center Aide	7,651	-	-	-	-	-	-
362	-9	Vehicle Expenses	10,219	7,000	7,000	7,000	7,000	7,000	7,000
363									
364	6950	CAPITAL PROJECTS	12,403	14,700	14,700	14,700	14,700	14,700	14,700
365	-1	Repairs to Central Plant	9,013	6,000	6,000	6,000	6,000	6,000	6,000
366	-2	Engineering Fees	3,390	8,700	8,700	8,700	8,700	8,700	8,700
367									
368	7000	PARKS & PLAYGROUND (BoS)	3,730	750	750	750	750	750	750
369									
370	7002	RECREATION COMMISSION	13,578	-	-	-	-	-	-
371	-1	Recreation Salaries	13,578	-	-	-	-	-	-
372	-2	Recreation Supplies	-	-	-	-	-	-	-
373									
374	7003	RECREATION FACILITIES	1,751	1,825	1,825	1,825	1,825	1,825	1,825
375	-2	Electricity	1,751	1,825	1,825	1,825	1,825	1,825	1,825
376									
377	7004	RECREATION EVENTS	5,388	5,150	3,650	3,650	3,650	3,650	3,650
378	-1	Three Villages Fall Festival	3,293	3,500	2,000	2,000	2,000	2,000	2,000
379	-2	Earth Day	-	400	400	400	400	400	400
380	-3	Youth Year Long Activity	1,612	500	500	500	500	500	500
381	-4	Shetucket River Festival	222	250	250	250	250	250	250
382	-8	Other/Indoor Soccer	261	500	500	500	500	500	500
383									
384	7005	OTHER RECREATION PROGRAMS (BoS)	-	1,250	1,250	1,250	1,250	1,250	1,250
385	-1	Sprague/Franklin/Canterbury Little League	-	1,250	1,250	1,250	1,250	1,250	1,250
386									
387	7010	GRIST MILL	15,278	20,643	15,572	15,655	15,741	15,830	20,922
388	-1	Supplies, Maintenance	333	850	850	850	850	850	850
389	-2	Elevator Maintenance	2,221	7,443	2,372	2,455	2,541	2,630	7,722
390	-3	Heat & Lights	7,594	7,850	7,850	7,850	7,850	7,850	7,850
391	-4	Grist Mill Cleaner	5,130	4,500	4,500	4,500	4,500	4,500	4,500
392									
393	7012	HISTORICAL MUSEUM	3,218	200	2,130	2,130	2,130	2,130	2,130
394	-1	Museum Clerk	2,991	-	1,930	1,930	1,930	1,930	1,930
395	-14	Sprague Historical Society	227	200	200	200	200	200	200
396									
397	7015	LIBRARY	58,910	67,764	83,402	84,135	84,875	85,623	86,378
398	-1	Librarian Assistant - 1	6,970	10,000	13,414	13,548	13,684	13,820	13,959
399	-10	Library Director	21,384	28,160	28,441	28,725	29,013	29,303	29,596
400	-11	Programs	2,312	2,500	2,500	2,500	2,500	2,500	2,500
401	-12	Staff Development	85	500	500	500	500	500	500
402	-13	State Library/Conn Membership	350	550	550	550	550	550	550
403	-2	Books & DVDs	6,813	4,500	4,500	4,500	4,500	4,500	4,500
404	-3	Supplies, misc.	1,361	2,054	2,054	2,054	2,054	2,054	2,054
405	-4	Librarian Assistant - 4	7,694	9,000	13,936	14,075	14,216	14,358	14,502
406	-5	Librarian Assistant - 5	7,271	5,500	6,707	6,774	6,842	6,910	6,979
407	-6	Librarian Assistant - 6	4,670	5,000	10,800	10,908	11,017	11,127	11,239
408									



**TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026**

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	P	R	T	V	X	Z
		TOWN OF SPRAGUE	Actual	Projected	FY	FY	FY	FY	FY
			2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
409	7100	MISCELLANEOUS	34,457	16,968	17,875	17,875	17,875	17,875	17,875
410	-10	Newsletter - Salaries	3,056	50	-	-	-	-	-
411	-11	Bank Fees	5	43	-	-	-	-	-
412	-12	Newsletter- Misc.	3,943	500	500	500	500	500	500
413	-2	War Memorial/Lords Bridge Gazebo	614	675	675	675	675	675	675
414	-3	Cemeteries, Vets Graves	474	700	700	700	700	700	700
415	-4	Contingent Fund	2,999	3,000	3,000	3,000	3,000	3,000	3,000
416	-5	Memorial Day Celebration	38	-	1,000	1,000	1,000	1,000	1,000
417	-6	Legal Ads	15,495	11,000	12,000	12,000	12,000	12,000	12,000
418	-8	Unemployment Compensation	7,833	1,000	-	-	-	-	-
419									
420	7150	SPRAGUE WATER & SEWER AUTHORITY	8,078	8,500	8,500	8,500	8,500	8,500	8,500
421	-1	Water & Sewer Public Services	8,078	8,500	8,500	8,500	8,500	8,500	8,500
422									
423	7200	COMPUTER SERVICE/OFFICE MACHINES	50,690	53,966	57,577	58,053	58,535	59,021	59,512
424	-1	Town Clerk	12,992	9,850	10,150	10,252	10,354	10,458	10,562
425	-2	Tax Collector	7,100	9,031	9,622	9,718	9,815	9,914	10,013
426	-3	Assessor/Building Inspector	12,317	12,730	15,387	15,541	15,696	15,853	16,012
427	-4	Selectmen/Treasurer	1,494	1,000	1,000	1,000	1,000	1,000	1,000
428	-5	Equipment Maintenance	4,206	7,000	7,000	7,070	7,141	7,212	7,284
429	-6	Supplies - Server Support - Virus Renewal	5,000	5,000	5,000	5,000	5,000	5,000	5,000
430	-7	Paychex Services	3,111	3,200	3,225	3,225	3,225	3,225	3,225
431	-8	Library Support	2,524	4,124	4,162	4,204	4,246	4,288	4,331
432	-9	Mail System	743	708	708	708	708	708	708
433	-10	Fixed Asset Inventory	1,203	1,323	1,323	1,336	1,350	1,363	1,377
434									
435	7255	SHARED SERVICES WISCHOOL	-	-	-	-	-	-	-
436									
437		OPERATING BUDGET	1,923,833	1,905,206	1,973,010	2,004,998	2,037,161	2,071,146	2,111,028
438									
439	7300	DEBT - INTEREST PAYMENT	178,325	229,095	291,875	264,475	245,675	227,500	207,900
440	-14	2005 Bonds; Land Acquisition and Roads	24,750	20,500	20,500	12,000	12,000	12,000	-
441	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	23,900	19,200	14,800	10,500	6,300	2,100	-
442	-16	2013 Bonds-Various Purposes	129,675	115,675	103,675	93,675	83,675	74,300	74,300
443	-17	2020 Bonds - Various Purposes	-	73,720	152,900	148,300	143,700	139,100	133,600
444									
445									
446	7305	DEBT - PRINCIPAL PAYMENT	700,000	731,839	560,000	550,000	550,000	550,000	410,000
447	-14	2005 Bonds; Land Acquisition and Roads	85,000	85,000	85,000	80,000	80,000	80,000	-
448	-15	2009 Bonds; Roads, Roof, Fire Truck; ADA; Truck; Pump	125,000	110,000	110,000	105,000	105,000	105,000	-
449	-16	2013 Bonds-Various Purposes	350,000	350,000	250,000	250,000	250,000	250,000	250,000
450	-16	2020 Bonds - Various Purposes	140,000	186,839	115,000	115,000	115,000	115,000	160,000
451									
452			878,325	960,934	851,875	814,475	795,675	777,500	617,900
453									
454	7360	Operating Transfer CNR Fund	8,000	22,000	22,000	22,000	22,000	22,000	22,000
455	7370	Transfer to Eliminate CNR Fund Deficit		-	125,188	75,368	39,951	38,880	76,362
456	7400	Non-Budgetary Expenditures							
457	7600	GAAP Accrued Payroll & CWF	-						
458		Total General Town Expenditures	2,810,158	2,888,140	2,972,073	2,916,841	2,894,787	2,909,526	2,827,290
459	7500	Total Board of Education Expenditures	6,351,287	6,503,595	6,787,139	6,888,946	6,992,280	7,097,164	7,203,622
460		TOTAL SPRAGUE BUDGET	9,161,445	9,391,735	9,759,212	9,805,787	9,887,067	10,006,690	10,030,911



TOWN OF SPRAGUE
OPERATING BUDGET
5-YEAR PLAN
FY2022 - FY2026

FY2022
5-Year Plan Update
5.25.2021

	A	B	N	C	P	C	R	S	T	U	V	W	X	Y	Z
		TOWN OF SPRAGUE	Actual		Projected		FY		FY		FY		FY		FY
			2019-2020		2020-2021		2021-2022		2022-2023		2023-2024		2024-2025		2025-2026
461															
462		REVENUES													
463		TAXES	5,952,079		6,107,539		6,241,789		6,322,359		6,443,214		6,564,069		6,604,354
464	5000-1	Current Taxes	5,498,351		5,669,773		5,801,039		5,881,609		6,002,464		6,123,319		6,163,604
465	5000-2	Current Year Interest and Lien Fees	25,953		20,000		20,000		20,000		20,000		20,000		20,000
466	5000-3	Prior Years Tax	109,619		125,000		125,000		125,000		125,000		125,000		125,000
467	5000-4	Prior Years Interest & Lien Fees	32,086		35,000		35,000		35,000		35,000		35,000		35,000
468	5000-5	Current Supplemental Motor Vehicle Tax	89,129		72,000		72,000		72,000		72,000		72,000		72,000
469	5000-6	Firefighter Tax Abatement (contra)	-		(11,250)		(11,250)		(11,250)		(11,250)		(11,250)		(11,250)
470	5000-7	PILOT Solar Farm	200,435		200,000		200,000		200,000		200,000		200,000		200,000
471	5000-8	Tax & Applic. Refunds (contra)	(3,377)		(2,894)		-		-		-		-		-
472	5000-9	Tax Overpayments Ref'd (contra)	(117)		(90)		-		-		-		-		-
473															
474		STATE GRANTS - SCHOOL	2,666,736		2,660,052		2,668,094		2,668,094		2,668,094		2,668,094		2,668,094
475	5100-1	Education Block Grant (ECS)	2,666,736		2,660,052		2,668,094		2,668,094		2,668,094		2,668,094		2,668,094
482															
483		STATE GRANTS - LOCAL	596,909		598,212		582,822		582,822		582,822		582,822		582,822
484	5200-1	Telecomm. Property Grant Tax	5,222		5,544		5,221		5,221		5,221		5,221		5,221
485	5200-2	Munic. Rev. Sharing Account - Municipal Projects	386,528		386,528		386,528		386,528		386,528		386,528		386,528
486	5200-3	Munic. Rev. Sharing [formerly Property Tax Relief Grant]	-		-		-		-		-		-		-
487	5200-4	PILOT State Property	6,156		6,156		6,156		6,156		6,156		6,156		6,156
488	5200-5	Mashantucket Pequot Grant	17,479		17,479		17,479		17,479		17,479		17,479		17,479
489	5200-6	Veterans Tax Relief	2,576		2,574		1,876		1,876		1,876		1,876		1,876
490	5200-7	Disability Exemption Reimbursement	581		691		870		870		870		870		870
491	5200-8	Elderly Property Exemption/Freeze	-		-		-		-		-		-		-
492	5200-10	Judicial 10th Circuit	2,760		500		1,000		1,000		1,000		1,000		1,000
493	5200-11	SLA - Emergency Mgmt. Agency	2,764		-		2,800		2,800		2,800		2,800		2,800
494	5200-13	State Police O/T Reimb (ref. 6600-2)	15,410		15,000		-		-		-		-		-
495	5200-14	Town Aid Roads (TAR)	151,738		152,349		152,349		152,349		152,349		152,349		152,349
496	5200-16	Elderly and Disabled Transportation Grant	5,695		11,391		8,543		8,543		8,543		8,543		8,543
497															
498		LOCAL REVENUES	95,089		140,160		92,650		92,650		92,650		92,650		92,650
499	5300-1	Interest Income	3,214		1,500		3,000		3,000		3,000		3,000		3,000
500	5300-2	License & Permit Fees	840		3,500		1,000		1,000		1,000		1,000		1,000
501	5300-3	Building Permit Fees	20,152		45,000		25,000		25,000		25,000		25,000		25,000
502	5300-4	Dog License Fees	982		1,500		1,500		1,500		1,500		1,500		1,500
503	5300-5	Sundry Receipts	160		400		400		400		400		400		400
504	5300-6	Recording Land Records , Maps, etc	14,941		17,000		10,000		10,000		10,000		10,000		10,000
505	5300-8	Conveyance Tax	22,235		41,000		17,000		17,000		17,000		17,000		17,000
506	5300-9	Copies-Fax Machine	6,950		5,000		5,000		5,000		5,000		5,000		5,000
507	5300-10	Permit Fees, P&Z, Inland & Wetlands	3,465		2,500		3,500		3,500		3,500		3,500		3,500
508	5300-11	Reimbursement of Legal Fees	-		-		-		-		-		-		-
509	5300-12	Versailles Sewer Assessments	-		-		-		-		-		-		-
510	5300-13	Landfill Receipts	19,316		20,000		23,000		23,000		23,000		23,000		23,000
511	5300-14	Newsletter	1,532		1,500		2,000		2,000		2,000		2,000		2,000
512	5300-15	Marriage Licenses	192		160		150		150		150		150		150
513	5300-16	Sportsmans Licenses	84		150		150		150		150		150		150
514	5300-17	Farmland Preservation	1,026		950		950		950		950		950		950
515															
516		MISC REVENUES	875,958		121,000		54,000		54,000		54,000		54,000		54,000
517	5400-1	SCRRA Subsidy	3,238		2,000		2,000		2,000		2,000		2,000		2,000
518	5400-3	Insurance Claims/Rebates	-		-		-		-		-		-		-
519	5400-4	Sale of Assets	-		-		-		-		-		-		-
520	5400-5	Other Revenues	831,781		74,000		-		-		-		-		-
521	5400-6	Waste Management	40,939		45,000		52,000		52,000		52,000		52,000		52,000
522															
523		INTERGOVERNMENTAL TRANSFERS	70,371		68,508		68,508		65,234		63,409		61,718		61,718
524	5500-1	Water Improvement - Principal S&W Dept.	-		-		-		-		-		-		-
525	5500-2	Water Improvement - Interest S&W Dept.	-		-		-		-		-		-		-
526	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
527	5500-4	Int. Subsidy from S & W for Resv. Dam Proj.	25,371		23,508		23,508		20,234		18,409		16,718		16,718
528	5500-5	Other	-		-		-		-		-		-		-
529															
530		OTHER MISC REVENUES	-		73,720		105,000		52,929		-		-		-
531	5600	Non-Budgetary Income	-		-		-		-		-		-		-
532	5700	Appro. from Undesig. Fund Balance	-		-		-		-		-		-		-
533	5800	Transfer in of Capitalized Interest for Bond Interest	-		73,720		105,000		52,929		-		-		-
534															
535		TOTAL REVENUE	10,257,142		9,769,191		9,812,863		9,838,088		9,904,189		10,023,353		10,063,638
536															
537		Total General Town Expenditures	2,810,158		2,888,140		2,972,073		2,916,841		2,894,787		2,909,526		2,827,290
538	7500	Total Board of Education Expenditures	6,351,287		6,503,595		6,787,139		6,888,946		6,992,280		7,097,164		7,203,622
539		TOTAL EXPENDITURES	9,161,445		9,391,735		9,759,212		9,805,787		9,887,067		10,006,690		10,030,911
540															
541		SURPLUS / (SHORTFALL)	1,095,697		377,456		53,651		32,301		17,122		16,663		32,727
542															
543		MILL RATES	34.75		35.75		36.00		36.50		37.25		38.00		38.25
544															

Town of Sprague
Fund Balance Projections as Shown in Each 5-Year Plan

General Fund Balance Projections in \$\$

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual/Projected Fund Balance	(819,291)	(48,306)	329,150					
<i>Draft FY22-FY26</i>				382,802	415,103	432,225	448,888	481,615
Updated 5-Yr Plan FY21-FY25		(95,923)	(786)	182,272	202,386	221,471	239,230	
Original 5-Yr Plan FY20-FY24	(790,320)	79,771	206,475	497,450	905,954	876,479		

General Fund Balance Projections as % of Expenditures

FY Ending	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023	6/30/2024	6/30/2025	6/30/2026
Actual/Projected Fund Balance	-9.0%	-0.5%	3.5%					
<i>Draft FY22-FY26</i>				3.9%	4.2%	4.4%	4.5%	4.8%
Updated 5-Yr Plan FY21-FY25		-1.0%	0.0%	1.9%	2.1%	2.2%	2.4%	
Original 5-Yr Plan FY20-FY24	-8.7%	0.8%	2.2%	5.2%	9.5%	9.1%		