

# EXPENDITURES

## EXPENDITURES

### Overview

There are four major expenditures budgeted for FY 2014: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

### THREE YEAR EXPENDITURE COMPARISON

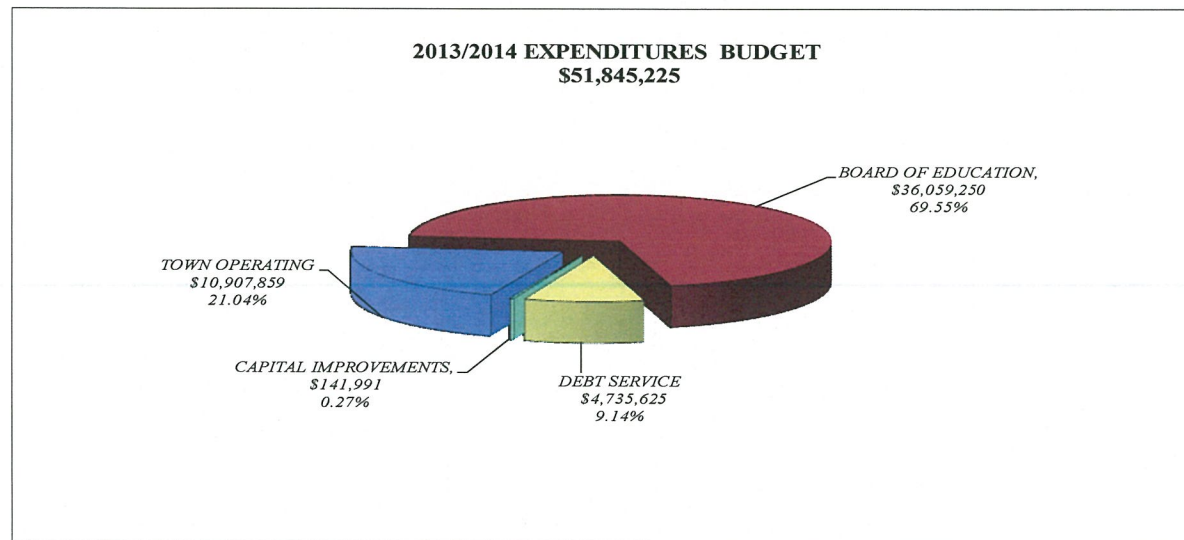
	2011-2012 Actual	2012-2013 Adopted Budget	2013-2014 Adopted Budget	\$ Change 2012/13 to 2013/2014	% Change 2012/13 to 2013/2014	Percentage of total budget
<b>TOWN OPERATING</b>						
General Government	2,426,893	2,536,428	<b>2,682,217</b>	145,789	5.75%	5.17%
Planning and Community Development	354,477	359,502	<b>328,591</b>	(30,911)	-8.60%	0.63%
Community Services	860,832	859,381	<b>833,114</b>	(26,267)	-3.06%	1.61%
Public Works	4,544,746	4,523,829	<b>4,379,539</b>	(144,290)	-3.19%	8.45%
Public Safety Services	1,534,089	1,587,150	<b>1,645,131</b>	57,981	3.65%	3.17%
Finance and Records	887,126	892,346	<b>866,109</b>	(26,237)	-2.94%	1.67%
Contingency	675,877	86,708	<b>173,158</b>	86,450	99.70%	0.33%
<b>TOTAL TOWN OPERATING</b>	<u>11,284,040</u>	<u>10,845,344</u>	<u><b>10,907,859</b></u>	<u>62,515</u>	<u>0.58%</u>	<u>21.04%</u>
<b>BOARD OF EDUCATION OPERATING</b>	34,667,151	35,702,228	<b>36,059,250</b>	357,022	1.00%	69.55%
<b>DEBT SERVICE</b>	4,751,795	4,642,785	<b>4,735,625</b>	92,840	2.00%	9.14%
<b>CAPITAL IMPROVEMENTS</b>	247,310	171,877	<b>141,991</b>	(29,886)	-17.39%	0.27%
<b>EXPENDITURES TOTALS</b>	<u><u>50,950,296</u></u>	<u><u>51,362,234</u></u>	<u><u><b>51,844,725</b></u></u>	<u><u>482,491</u></u>	<u><u>0.94%</u></u>	<u><u>100.00%</u></u>

EXPENDITURE SUMMARY STATEMENTS									
Fiscal Year 2013-2014									
2010-2011 Actual	2011-2012 Actual	2012-2013 Adopted Budget	2012-2013 Estimated Actual	Account Code	Descriptions	2013-2014 Department Request	2013-2014 Manager Proposed	2013-2014 Adopted Budget	\$ Change 2012/20132 Adopted Budget to 2013/2014 Adopted
<b>GENERAL GOVERNMENT</b>									
36,005	36,501	38,239	38,239	100-00	Town Council	36,609	36,609	36,609	-1,630
214,515	216,759	218,345	222,474	110-00	Town Manager	222,387	222,258	222,258	3,913
3,955	3,655	7,275	5,275	120-00	Economic Development Commission	5,250	22,250	22,250	14,975
1,773,050	1,773,987	1,891,897	1,869,534	130-00	Human Resources and Benefits Administration	1,997,810	1,963,505	1,963,505	71,608
49,484	43,380	43,166	47,166	140-00	Miscellaneous Support Services	53,521	53,521	53,521	10,355
80,603	110,848	86,486	86,486	140-10	Information Technology and Telecommunications	118,972	122,752	122,752	36,266
188,740	174,867	184,595	185,595	150-13	Insurance	193,925	193,925	193,925	9,330
61,998	57,486	57,000	57,000	160-19	Legal Services	57,000	57,000	57,000	0
7,373	9,410	9,425	9,425	170-00	Probate Services	10,397	10,397	10,397	972
<b>2,415,723</b>	<b>2,426,893</b>	<b>2,536,428</b>	<b>2,521,194</b>		<b>Subtotal -- General Government</b>	<b>2,695,871</b>	<b>2,682,217</b>	<b>2,682,217</b>	<b>145,789</b>
<b>PLANNING AND COMMUNITY DEVELOPMENT</b>									
91,464	90,001	91,190	92,491	200-00	Building Inspection Services	102,248	102,621	102,621	11,431
4,013	3,228	3,435	3,435	210-00	Zoning Board of Appeals	3,360	3,560	3,560	125
66,320	66,852	68,190	68,190	230-00	Public Health Services	69,293	69,143	69,143	953
175,956	177,817	179,302	180,832	240-00	Planning and Zoning Services	184,003	136,457	136,457	-42,845
4,350	3,199	4,140	3,940	250-00	Inland Wetlands Commission	4,065	4,065	4,065	-75
8,154	4,565	9,655	9,455	260-00	Planning and Zoning Commission	9,655	8,655	8,655	-1,000
4,090	8,815	3,590	3,590	270-00	Conservation Commission	6,590	4,090	4,090	500
<b>354,347</b>	<b>354,477</b>	<b>359,502</b>	<b>361,933</b>		<b>Subtotal -- Planning and Community Development</b>	<b>379,214</b>	<b>328,591</b>	<b>328,591</b>	<b>-30,911</b>

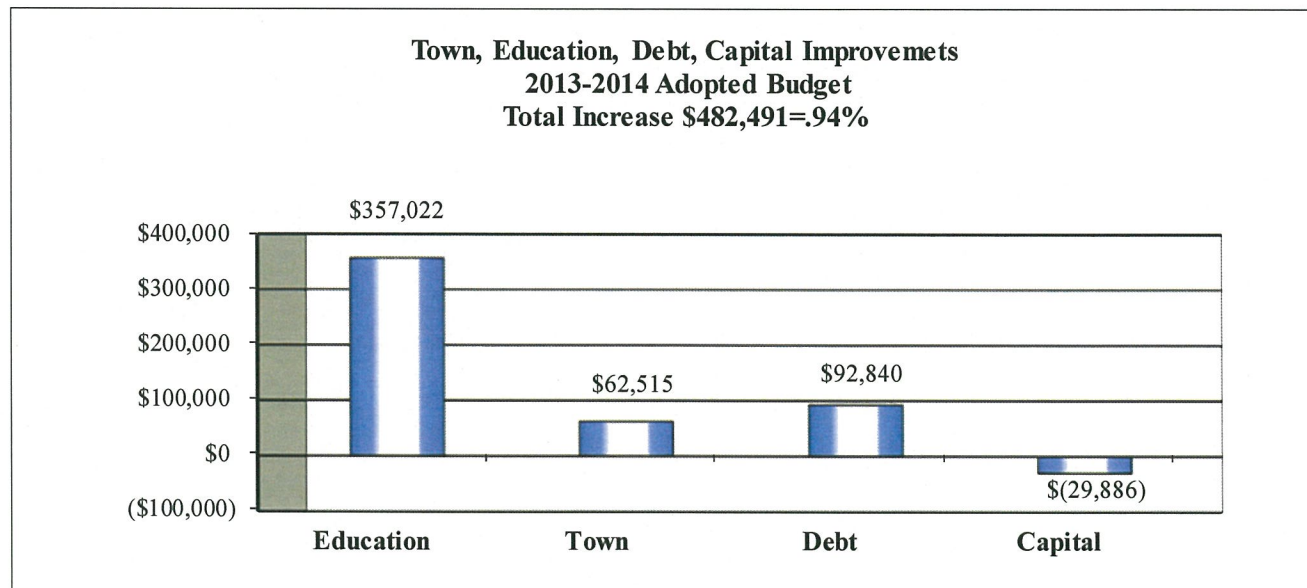
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					<b>COMMUNITY SERVICES</b>				
45,010	46,065	46,642	46,642	310-00	Senior Center Services	46,872	46,872	46,872	230
310,690	316,942	311,194	317,031	320-00	Human Services	317,593	317,707	317,707	6,513
415,507	379,333	382,269	379,203	400-00	Library Services	385,182	383,607	383,607	1,338
117,298	118,492	119,276	120,863	500-00	Recreation and Adult Education	120,866	84,928	84,928	-34,348
<b>888,505</b>	<b>860,832</b>	<b>859,381</b>	<b>863,739</b>		<b>Subtotal -- Community Services</b>	<b>870,513</b>	<b>833,114</b>	<b>833,114</b>	<b>-26,267</b>
					<b>PUBLIC WORKS</b>				
101,433	91,727	101,508	101,508	600-00	Engineering Services	103,029	107,876	107,876	6,368
1,180,052	1,294,602	1,255,629	1,258,090	610	Parks and Facilities	1,228,202	1,223,128	1,223,128	-32,501
1,262,347	1,305,579	1,267,700	1,273,700	630-67	Refuse and Recycling Services	1,263,666	1,223,106	1,223,106	-44,594
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	
1,995,343	1,837,838	1,883,992	1,886,345	650	Streets and Roads	1,890,272	1,810,429	1,810,429	-73,563
<b>4,554,175</b>	<b>4,544,746</b>	<b>4,523,829</b>	<b>4,534,643</b>		<b>Subtotal -- Public Works</b>	<b>4,500,169</b>	<b>4,379,539</b>	<b>4,379,539</b>	<b>-144,290</b>
					<b>PUBLIC SAFETY SERVICES</b>				
73,186	75,847	75,470	77,217	700-00	Water Supply	89,110	78,498	78,498	3,028
202,456	253,838	282,342	292,861	710-00	Ambulance Services	309,943	301,709	301,709	19,367
33,050	39,790	40,145	40,704	720-00	Animal Control Services	50,204	44,204	44,204	4,059
10,000	12,013	12,013	12,013	730-00	Emergency Preparedness	17,213	12,663	12,663	650
28,660	28,352	45,519	47,139	740-00	Fire Prevention	48,138	46,938	46,938	1,419
493,135	512,508	528,456	522,844	750-00	Fire Suppression	562,525	541,683	541,683	13,227
565,838	611,741	603,205	617,205	760-00	Law Enforcement	740,441	619,436	619,436	16,231
<b>1,406,325</b>	<b>1,534,089</b>	<b>1,587,150</b>	<b>1,609,983</b>		<b>Subtotal -- Public Safety Services</b>	<b>1,817,574</b>	<b>1,645,131</b>	<b>1,645,131</b>	<b>57,981</b>

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<b>FINANCE AND RECORDS</b>									
276,687	292,053	293,439	296,804	810-00	Accounting Services	300,602	301,122	301,122	7,683
237,455	238,970	238,354	234,745	820-00	Assessment Services	232,295	193,900	193,900	-44,454
620	728	850	850	830-00	Board of Assessment Appeals	850	850	850	0
27,500	27,500	23,500	23,500	850-00	Independent Audit	23,500	23,500	23,500	0
44,804	33,801	40,702	41,555	860-00	Registrar of Voters	40,075	40,075	40,075	-627
160,556	156,752	165,423	166,692	870-00	Revenue Services	166,171	166,226	166,226	803
135,724	137,322	130,078	137,697	880-00	Town Clerk	140,436	140,436	140,436	10,358
82,358	675,877	86,708	45,823	890-00	Contingency	209,237	173,158	173,158	86,450
965,704	1,563,003	979,054	947,666		Subtotal -- Finance and Records	1,113,166	1,039,267	1,039,267	60,213
		10,845,344	10,839,158		Subtotal--Town Government	11,376,507	10,907,859	10,907,859	62,515
<b>BOARD OF EDUCATION</b>									
32,197,318	34,667,151	35,702,228	35,702,228	900-00	Board of Education	37,053,533	36,059,250	36,059,250	357,022
32,197,318	34,667,151	35,702,228	35,702,228		Subtotal -- Board of Education	37,053,533	36,059,250	36,059,250	357,022
<b>DEBT SERVICE</b>									
4,730,620	4,751,795	4,642,785	4,642,785	840-00	Debt Service	4,735,625	4,735,625	4,735,625	92,840
4,730,620	4,751,795	4,642,785	4,642,785		Subtotal -- Debt Service	4,735,625	4,735,625	4,735,625	92,840
<b>CAPITAL IMPROVEMENTS</b>									
367,961	247,310	171,877	171,877	910-00	Capital Improvements	199,397	141,991	141,991	-29,886
367,961	247,310	171,877	171,877		Subtotal -- Capital Improvements	199,397	141,991	141,991	-29,886
<b>TRANSFERS OUT</b>									
			121,976	910-00	Storm Fund Transfer				
47,880,678	50,950,296	51,362,234	51,478,024		<b>FY 2013-2014 EXPENDITURE TOTALS</b>	53,365,062	51,844,725	51,844,725	482,491

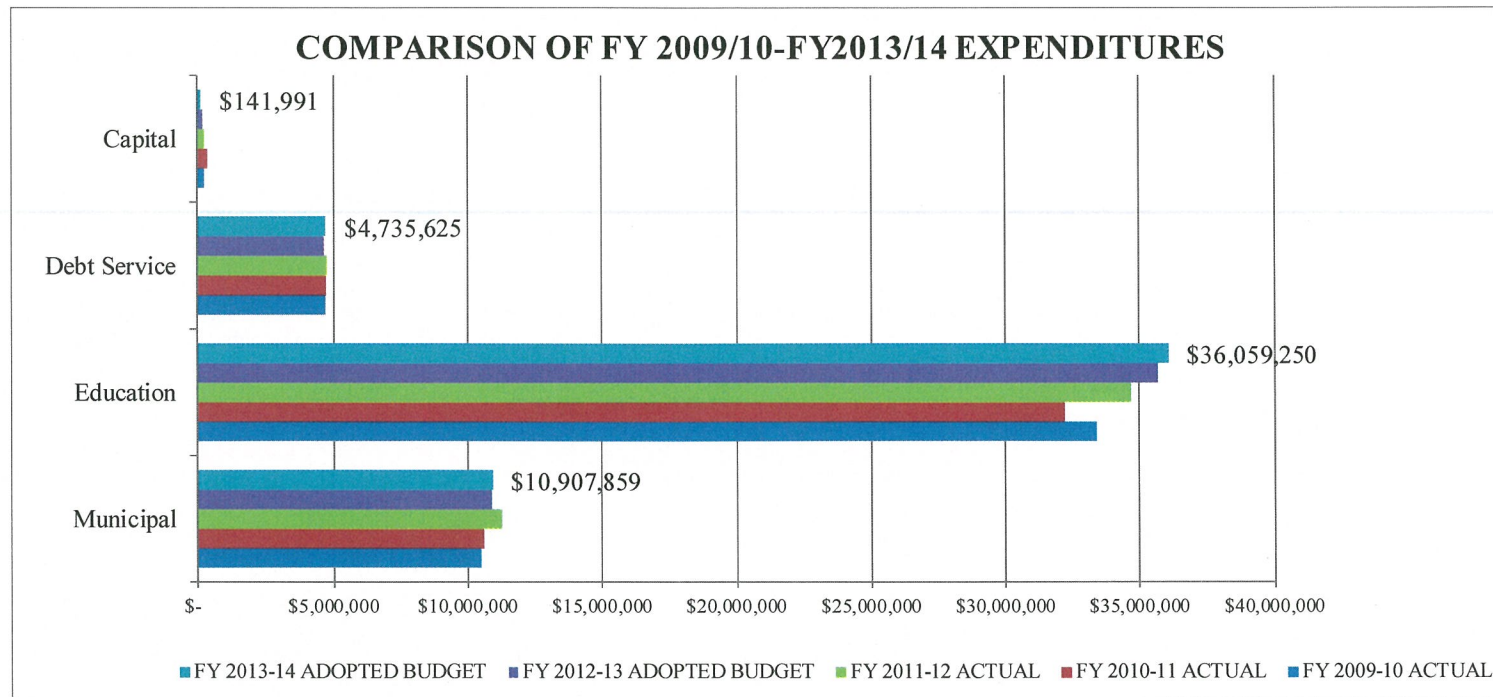
The chart below represents Tolland's four major expenditure components of the budget.



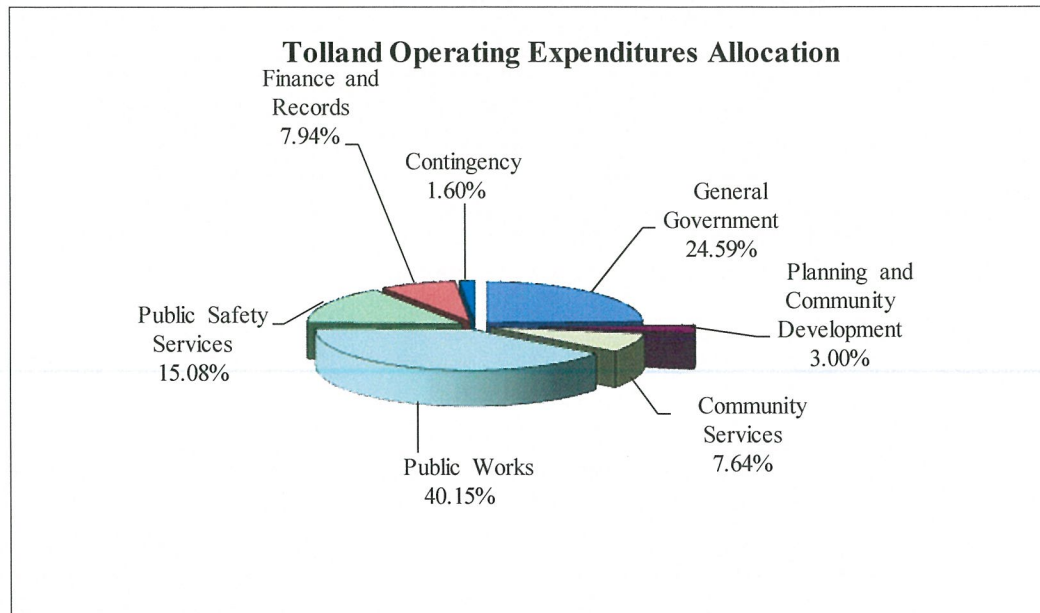
The graph below represents current budget increases by major expenditure categories.



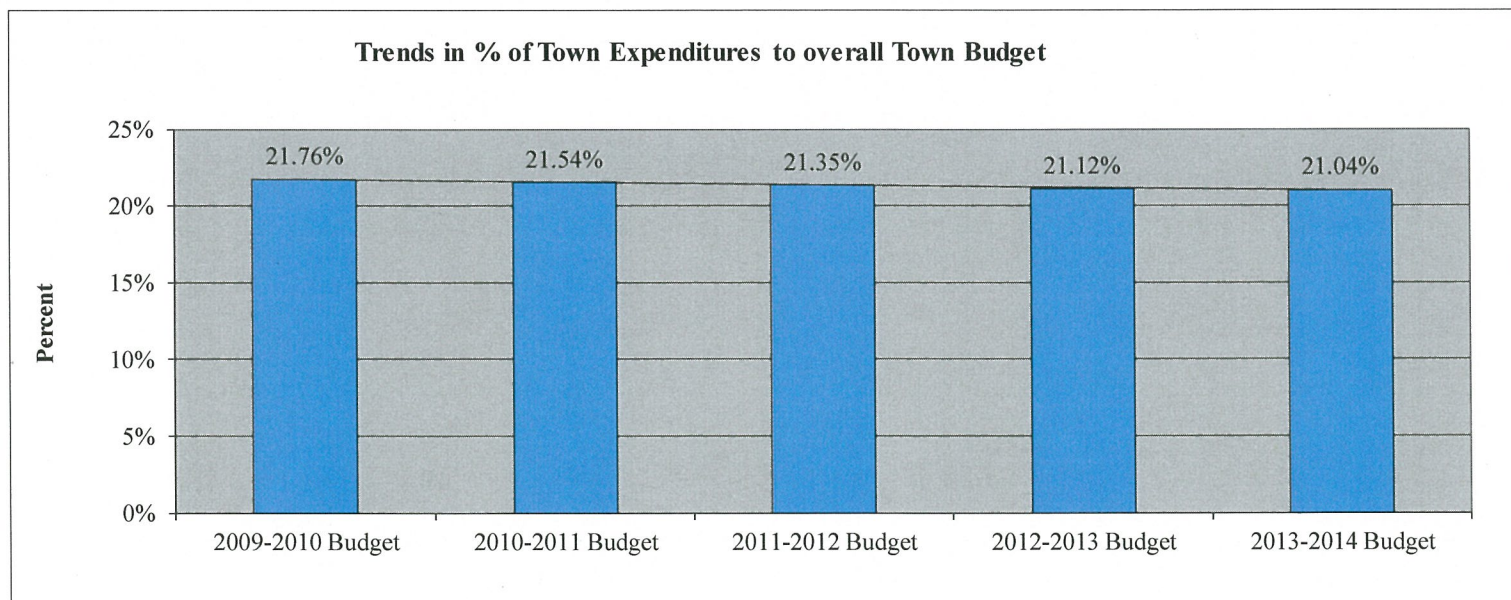
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



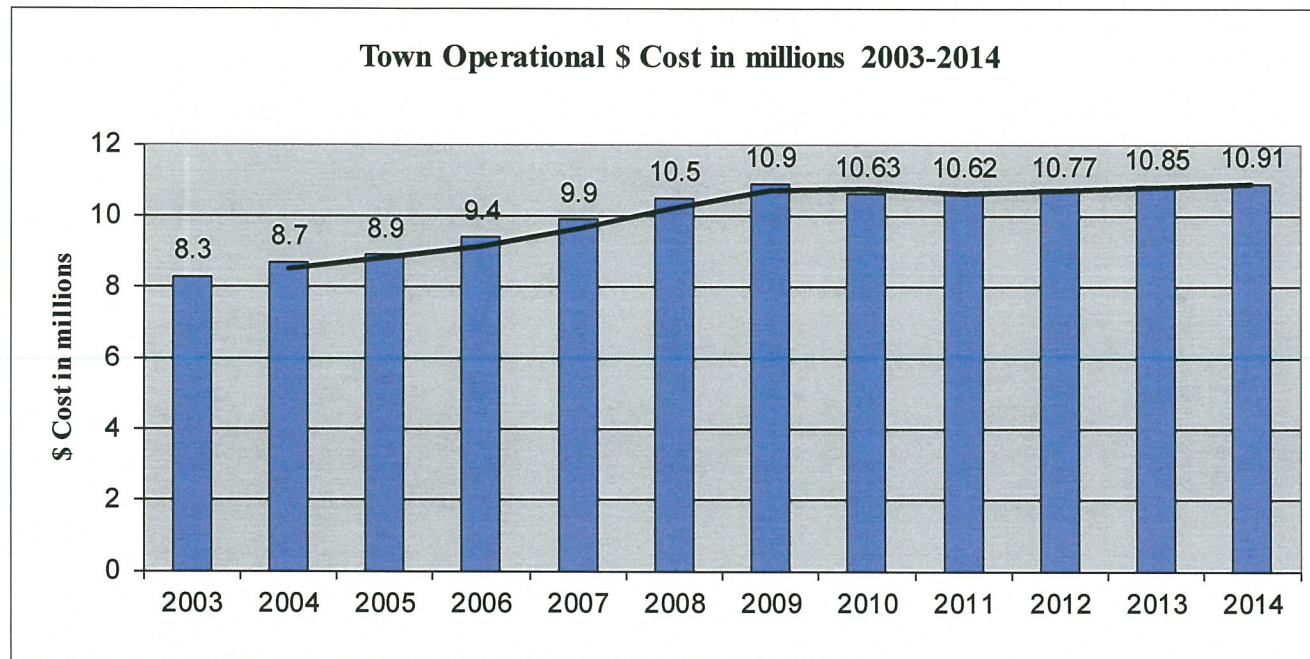
**Town Operating budget** is recommended in the amount of \$10,845,344. This is an increase of \$79,145 or .74% from the adopted budget for the 2012 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.



Even though the Town's operating expenditures have increased in fiscal year 2014, the percentage of the total budget has declined since the 2008/2009 budget.







- *General Government budget* increased overall by 5.75%. Overall, these operating expenses increased \$145,789. The primary drivers of the increase are health insurance which increased by \$39,384 due to premium increases, unemployment compensation is increasing \$18,289 and property and liability insurance which increased \$8,933.
- *Planning and Community Development budget* decreased overall by \$30,911 or 8.6% which is due to elimination of the position of Zoning Officer/Inland and Wetlands Agent which helped decrease that budget by \$42,845 and Building Inspection Services which increased \$11,431 due to the shifting of one-third of the cost of an Administrative Secretary from Engineering to Building Inspection.
- *Community Services budget* decreased by 3.06% or \$26,267 due to eliminating the Assistant Director of Recreation position in the Recreation
- *Public Works budget*, which is the largest operating budget, decreased by 3.2% or \$144,290.

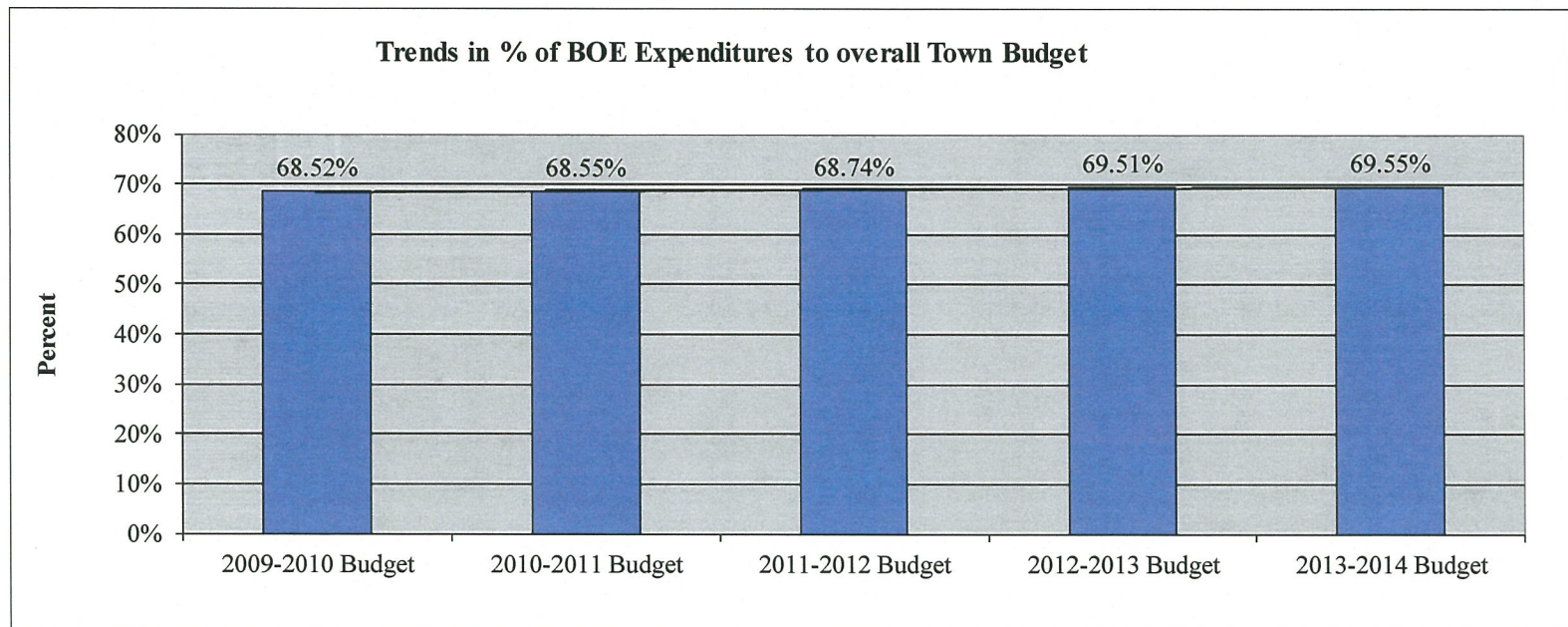
In the **Streets and Roads** portion, the overall budget decreased by \$73,563 with most of that due the elimination of a Truck Driver position due to a planned retirement as well as elimination of street sweeping (\$39,000) and reduced tree trimming costs (\$20,000) since a tree truck was purchased in the current year and funds are budgeted in the capital plan.

The decrease in the **Refuse and Recycling budget** of \$44,594 is due to contractual fee changes and the reduction of Bulky Waste pick-up from 10 months to 6 times a year. The budget for recycling revenue is increasing from \$35,000 to \$46,000.

The decrease of \$32,501 in the **Parks and Facilities** portion of Public Works was due to (\$39,000) shifted to the Recreation Fund who now budget their utility costs.

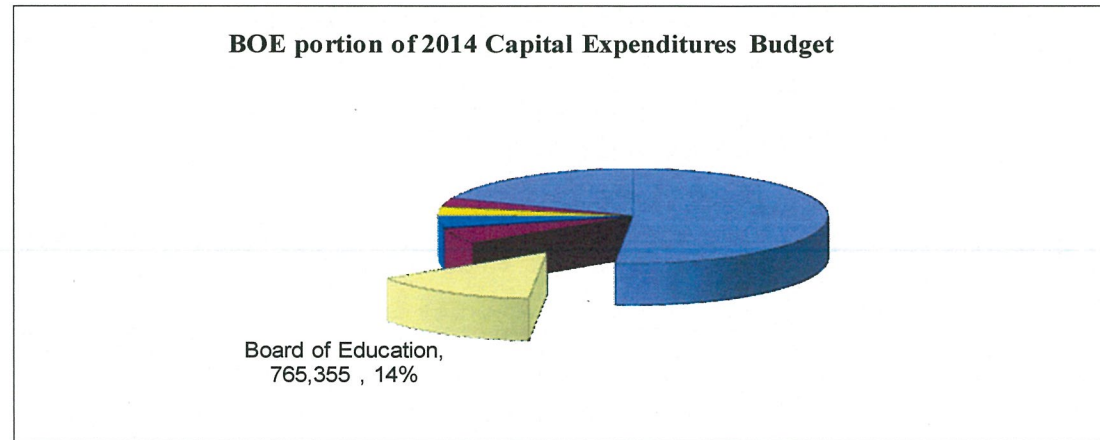
- *Public Safety Services budget* increased 3.65% or \$57,981 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** Professional Services was increased by \$16,231 in the State contract for Resident Troopers. **Fire Suppression and Ambulance Services** include increases of 13,227 and \$19,367 respectively, mainly due to full budgeting of duty reimbursements. **Animal Control** is increased by \$4,059 partly due to budgeting for new software.
- *Finance and Records budget* decreased by \$26,237 or 2.94% overall due to various departmental changes. In Assessment Service the decrease of \$44,454 is due to elimination of funding for physical evaluation in budget year. The increase of 7,683 in Accounting Services is due to a delayed increase in contracted financial system support and maintenance fees. The increases in Town Clerk of \$10,358 resulted by increase scanning activates and timing prior years expenditures.
- *Contingency program budget* has increased by \$86,450 or 99.7%. Personnel adjustments for union and non-union employee raises which will be allocated to the individual budgets after adoption of the budget and new union contracts. During the 2013/2014 budget process the union employee salaries were in negotiation and an estimated amount is included in personnel adjustments.

**Board of Education operating budget** represents about 69.55% of the total Town of Tolland budget. This budget proposes \$36,058,250. This is an increase of 1.00% over the current year amount or \$357,022.





The Board of Education portion of capital expenditures for the next year is \$765,000 or 14.00 % of the total budget.



**Debt Service budget** will stay relatively level with a 2.00% increase over the 2014 fiscal budget. The Debt Management Plan is an important tool for forecasting debt issuance for capital projects and/or acquisition of land not supported by grants or other revenues. For more detail see Debt Service tab.

**Capital Improvements budget** decreased 17.39% compared with last year which is at .27% of the overall operating budget. The Town of Tolland has historically kept spending levels for capital projects at 1% of its budget. It is important to keep up with capital expenditures even when revenues are tight. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.

