

EXPENDITURES

EXPENDITURES

Overview

There are four major expenditures budgeted for FY 2015: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURE

	2012-2013 Actual	2013-2014 Adopted Budget	2014-2015 Adoted Budget	\$ Change 2013/14 to 2014/2015	% Change 2013/14 to 2014/2015	Percentage of total budget
TOWN OPERATING						
General Government	2,531,429	2,682,217	2,801,870	119,653	4.46%	5.27%
Planning and Community Development	361,990	328,591	353,538	24,947	7.59%	0.66%
Community Services	866,631	833,114	827,609	(5,505)	-0.66%	1.56%
Public Works	4,520,476	4,379,539	4,435,067	55,528	1.27%	8.34%
Public Safety Services	1,582,877	1,645,131	1,837,843	192,712	11.71%	3.46%
Finance and Records	903,899	866,109	909,802	43,693	5.04%	1.71%
Contingency	67,518	173,158	191,890	18,732	10.82%	0.36%
	-			-		
TOTAL TOWN OPERATING	<u>10,834,820</u>	<u>10,907,859</u>	<u>11,357,619</u>	<u>449,760</u>	<u>4.12%</u>	<u>21.37%</u>
	-			-		
BOARD OF EDUCATION OPERATING	35,685,928	36,059,250	37,189,581	1,130,331	3.13%	69.94%
	-			-		
DEBT SERVICE	4,642,785	4,735,625	4,542,176	(193,449)	-4.08%	8.54%
	-			-		
CAPITAL IMPROVEMENTS	171,877	141,991	86,456	(55,535)	-39.11%	0.16%
	-			-		
EXPENDITURES TOTALS	<u><u>51,335,410</u></u>	<u><u>51,844,725</u></u>	<u><u>53,175,832</u></u>	<u><u>1,331,107</u></u>	<u><u>2.57%</u></u>	<u><u>100%</u></u>

EXPENDITURE SUMMARY STATEMENTS
Fiscal Year 2014-2015

2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015 Adopted
GENERAL GOVERNMENT									
36,501	37,823	36,609	36,609	100-00	Town Council	37,169	37,169	37,169	560
216,759	222,216	222,258	223,797	110-00	Town Manager	223,735	213,735	213,735	(8,523)
3,655	7,234	22,250	22,250	120-00	Economic Development Commission	11,250	4,250	4,250	(18,000)
1,773,987	1,856,209	1,963,505	1,966,015	130-00	Human Resources and Benefits Administration	2,118,915	2,068,825	2,068,825	105,320
43,380	43,627	53,521	53,521	140-00	Miscellaneous Support Services	57,660	56,460	56,460	2,939
110,848	87,536	122,752	122,752	140-10	Information Technology and Telecommunications	130,052	132,352	132,352	9,600
174,867	185,347	193,925	193,925	150-13	Insurance	201,540	199,540	199,540	5,615
57,486	82,014	57,000	57,000	160-19	Legal Services	91,500	79,000	79,000	22,000
9,410	9,423	10,397	10,397	170-00	Probate Services	10,539	10,539	10,539	142
2,426,893	2,531,429	2,682,217	2,686,266		Subtotal -- General Government	2,882,360	2,801,870	2,801,870	119,653
PLANNING AND COMMUNITY DEVELOPMENT									
90,001	92,189	102,621	106,615	200-00	Building Inspection Services	167,289	123,371	123,371	20,750
3,228	4,013	3,560	3,560	210-00	Zoning Board of Appeals	3,560	3,660	3,660	100
66,852	68,188	69,143	69,143	230-00	Public Health Services	72,200	72,200	72,200	3,057
177,817	181,274	136,457	136,896	240-00	Planning and Zoning Services	140,147	137,497	137,497	1,040
3,199	3,825	4,065	4,065	250-00	Inland Wetlands Commission	4,065	4,065	4,065	0
4,565	8,893	8,655	8,655	260-00	Planning and Zoning Commission	8,655	8,655	8,655	0
8,815	3,608	4,090	4,090	270-00	Conservation Commission	9,090	4,090	4,090	0
354,477	361,990	328,591	333,024		Subtotal -- Planning and Community Development	405,006	353,538	353,538	24,947

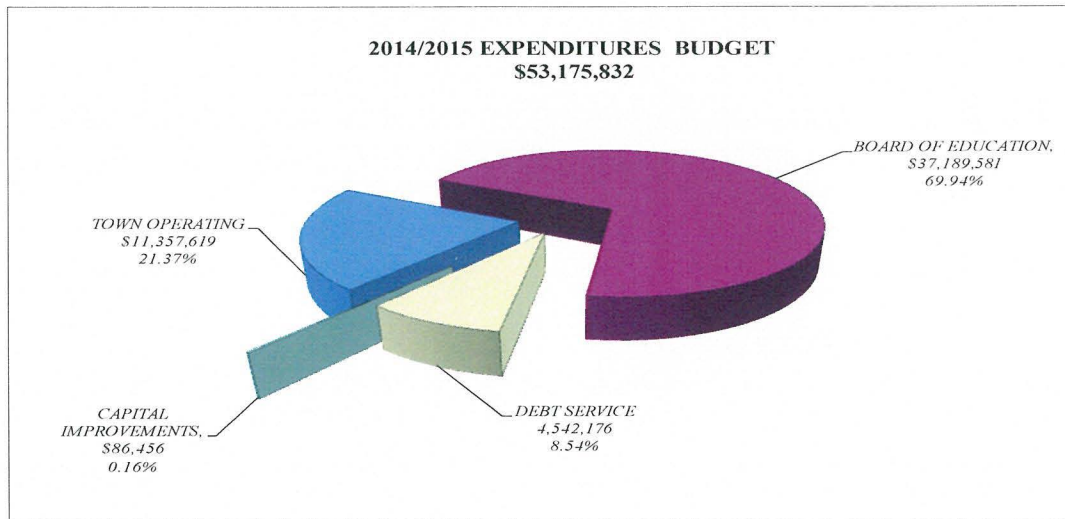
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2011-2012 Actual	2012-2013 Actual	2013-2014 Adopted Budget	2013-2014 Estimated Actual	Account Code	Descriptions	2014-2015 Department Request	2014-2015 Manager Proposed	2014-2015 Adopted Budget	\$ Change 2013/2014 Adopted Budget to 2014/2015 Adopted
COMMUNITY SERVICES									
46,065	46,353	46,872	46,872	310-00	Senior Center Services	46,568	46,568	46,568	(304)
316,942	316,858	317,707	312,897	320-00	Human Services	311,841	311,841	311,841	(5,866)
379,333	382,550	383,607	385,016	400-00	Library Services	384,272	384,272	384,272	665
118,492	120,870	84,928	84,928	500-00	Recreation and Adult Education	84,928	84,928	84,928	0
860,832	866,631	833,114	829,713		Subtotal -- Community Services	827,609	827,609	827,609	(5,505)
PUBLIC WORKS									
91,727	101,494	107,876	91,551	600-00	Engineering Services	112,351	105,210	105,210	(2,666)
1,294,602	1,264,480	1,223,128	1,252,559	610	Parks and Facilities	1,329,073	1,303,481	1,303,481	80,353
1,305,579	1,264,843	1,223,106	1,223,106	630-67	Refuse and Recycling Services	1,224,888	1,184,888	1,184,888	(38,218)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	
1,837,838	1,874,659	1,810,429	1,828,761	650	Streets and Roads	1,876,006	1,826,488	1,826,488	16,059
4,544,746	4,520,476	4,379,539	4,410,977		Subtotal -- Public Works	4,557,318	4,435,067	4,435,067	55,528
PUBLIC SAFETY SERVICES									
75,847	75,470	78,498	78,498	700-00	Water Supply	78,498	78,498	78,498	0
253,838	265,690	301,709	303,312	710-00	Ambulance Services	357,105	323,484	323,484	21,775
39,790	36,589	44,204	44,832	720-00	Animal Control Services	57,228	52,728	52,728	8,524
12,013	11,400	12,663	12,663	730-00	Emergency Preparedness	12,663	12,663	12,663	0
28,352	49,879	46,938	47,823	740-00	Fire Prevention	57,463	48,153	48,153	1,215
512,508	540,524	541,683	546,705	750-00	Fire Suppression	617,278	588,818	588,818	47,135
611,741	603,325	619,436	619,436	760-00	Law Enforcement	723,686	623,391	733,499	114,063
1,534,089	1,582,877	1,645,131	1,653,269		Subtotal -- Public Safety Services	1,903,921	1,727,735	1,837,843	192,712

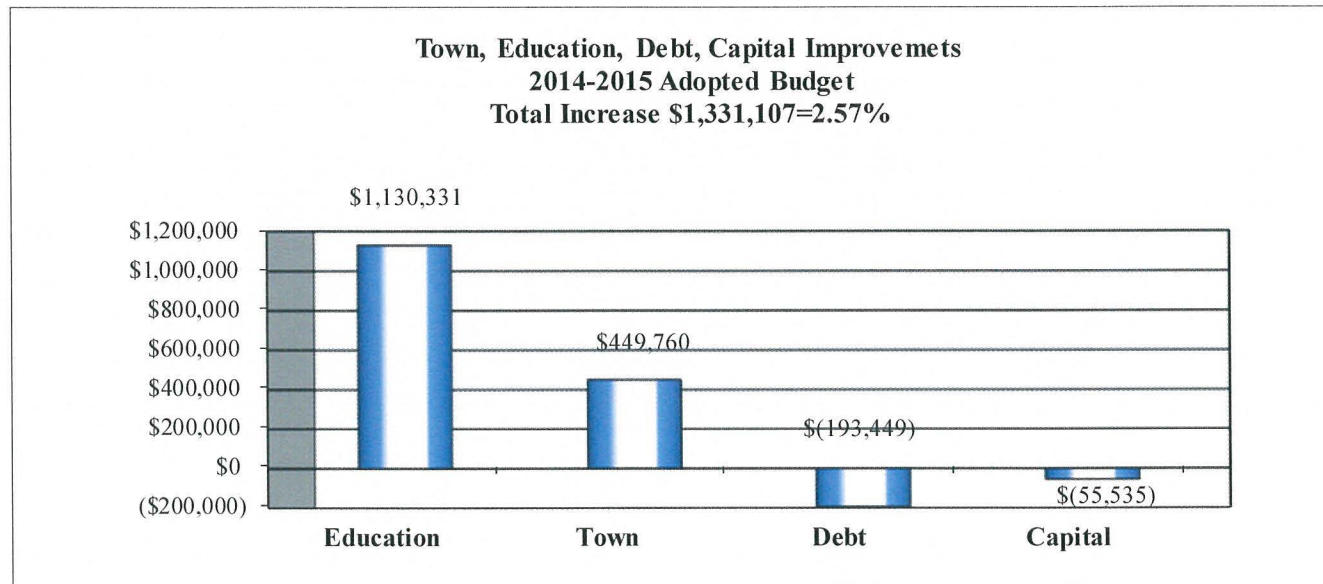
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Fiscal Year 2014-2015

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FINANCE AND RECORDS									
292,053	296,641	301,122	304,204	810-00	Accounting Services	308,150	308,150	308,150	7,028
238,970	234,761	193,900	197,100	820-00	Assessment Services	223,983	223,983	223,983	30,083
728	849	850	850	830-00	Board of Assessment Appeals	750	750	750	(100)
27,500	23,500	23,500	23,500	850-00	Independent Audit	23,500	23,500	23,500	0
33,801	44,640	40,075	40,375	860-00	Registrar of Voters	47,378	47,378	47,378	7,303
156,752	166,693	166,226	158,163	870-00	Revenue Services	160,957	160,957	160,957	(5,269)
137,322	136,815	140,436	141,444	880-00	Town Clerk	144,084	145,084	145,084	4,648
675,877	67,518	173,158	161,319	890-00	Contingency	275,376	191,890	191,890	18,732
1,563,003	971,417	1,039,267	1,026,955		Subtotal -- Finance and Records	1,184,178	1,101,692	1,101,692	62,425
		10,907,859	10,940,204		Subtotal--Town Government	11,760,392	11,247,511	11,357,619	449,760
BOARD OF EDUCATION									
34,667,151	35,685,928	36,059,250	36,059,250	900-00	Board of Education	36,059,250	37,299,689	37,189,581	1,130,331
34,667,151	35,685,928	36,059,250	36,059,250		Subtotal -- Board of Education	36,059,250	37,299,689	37,189,581	1,130,331
DEBT SERVICE									
4,751,795	4,642,785	4,735,625	4,735,625	840-00	Debt Service	4,542,176	4,542,176	4,542,176	(193,449)
4,751,795	4,642,785	4,735,625	4,735,625		Subtotal -- Debt Service	4,542,176	4,542,176	4,542,176	(193,449)
CAPITAL IMPROVEMENTS									
247,310	171,877	141,991	141,991	910-00	Capital Improvements	178,637	86,456	86,456	(55,535)
247,310	171,877	141,991	141,991		Subtotal -- Capital Improvements	178,637	86,456	86,456	(55,535)
TRANSFERS OUT									
	123,976			910-00	Storm Fund Transfer				
50,950,296	51,459,386	51,844,725	51,877,070		FY 2014-2015 EXPENDITURE TOTALS	52,540,455	53,175,832	53,175,832	1,331,107

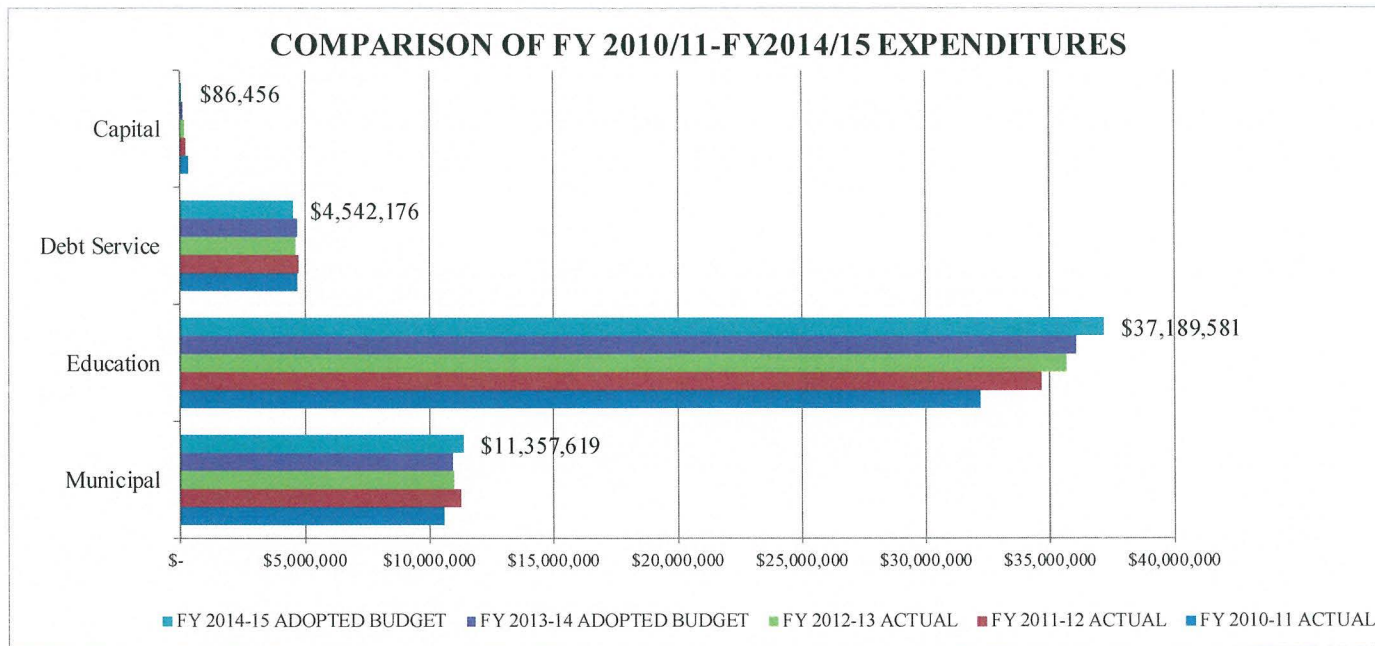
The chart below represents Tolland's four major expenditure components of the budget.



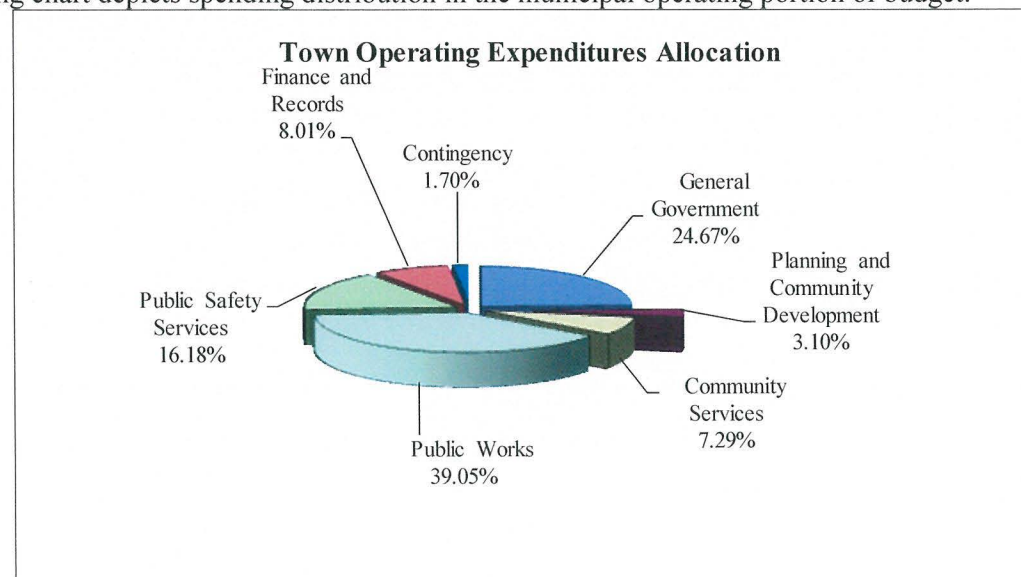
The graph below represents current budget increases by major expenditure categories.



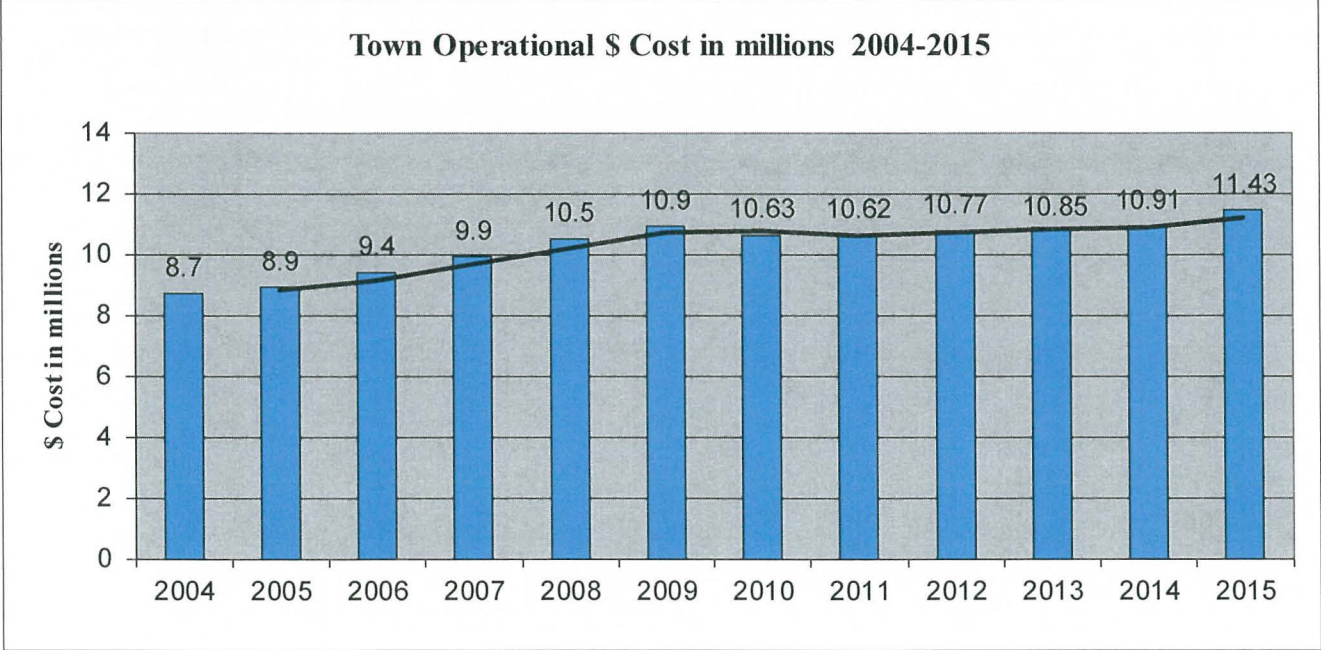
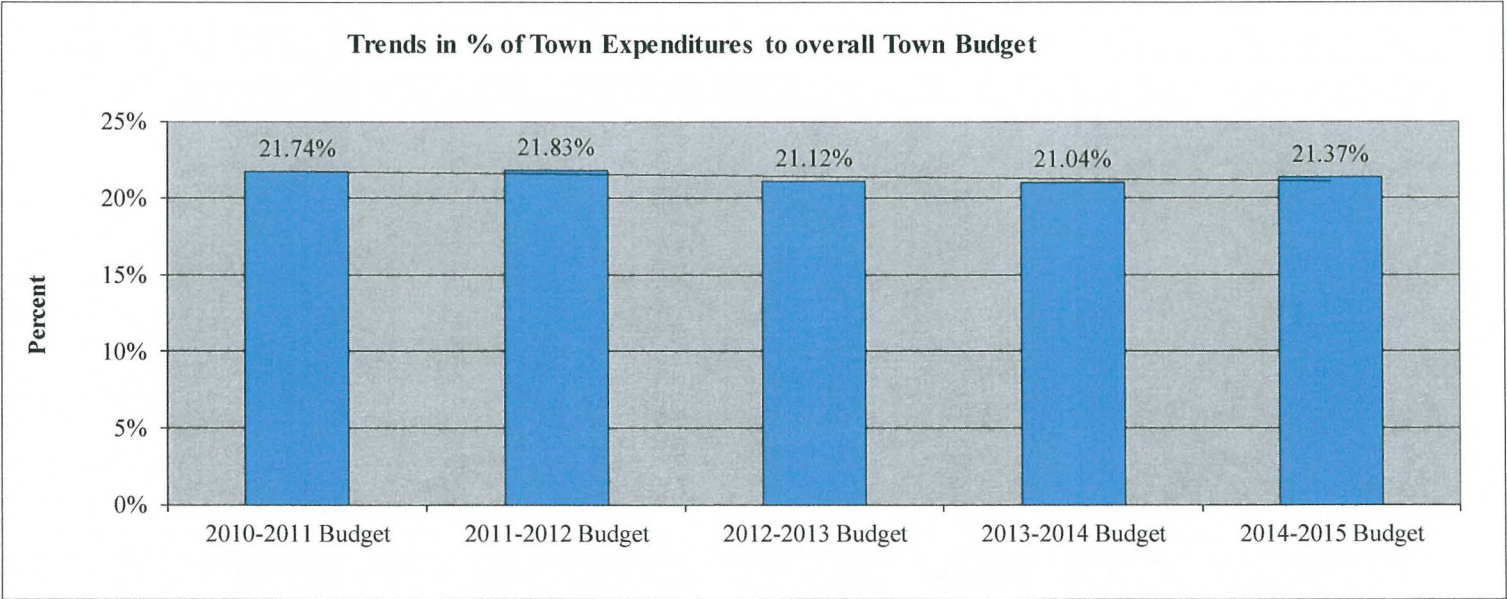
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



Town Operating budget is recommended in the amount of \$11,357,619. This is an increase of \$449,760 or 4.12% from the adopted budget for the 2014 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 2015, due to previous decline trends since the 2010/2011 budget.



- *General Government budget* increased overall by \$119,653 or 4.46%. The primary drivers of the increase are health insurance which increased by \$89,561 due to premium increases and an increase in legal services of \$22,000.
- *Planning and Community Development budget* increased overall by \$24,947 or 7.59% which is mainly due to Building Inspection Services payroll accounts which increased \$10,000 for regular wages due to the shifting the cost of an Administrative Secretary from Building Inspection to the Town Manager's office, a \$7,000 increase in temporary services for outside assistance with the increased workload of building inspection requirements and \$3,057 for Tolland's share of the Public Health District fees.
- *Community Services budget* decreased by .66% or \$5,505 due to reducing the Counselor position in the Human Services office to Part-time and increasing the Administrative Secretary position to full time. There was a net savings of \$12,045 which helped offset increases in other accounts including an increase of \$7,345 in the Dial a Ride program (H.V.C.C.). Although there is an increase in the Dial a Ride program cost there is also an increase for the same amount in the grant revenue that is received which will offset the impact on tax dollars.
- *Public Works budget*, which is the largest operating budget, increased by 1.27% or \$55,528.

In the **Streets and Roads** portion, the overall budget increased by \$16,059 with most of that due to an increase in the snow and ice removal outside services.

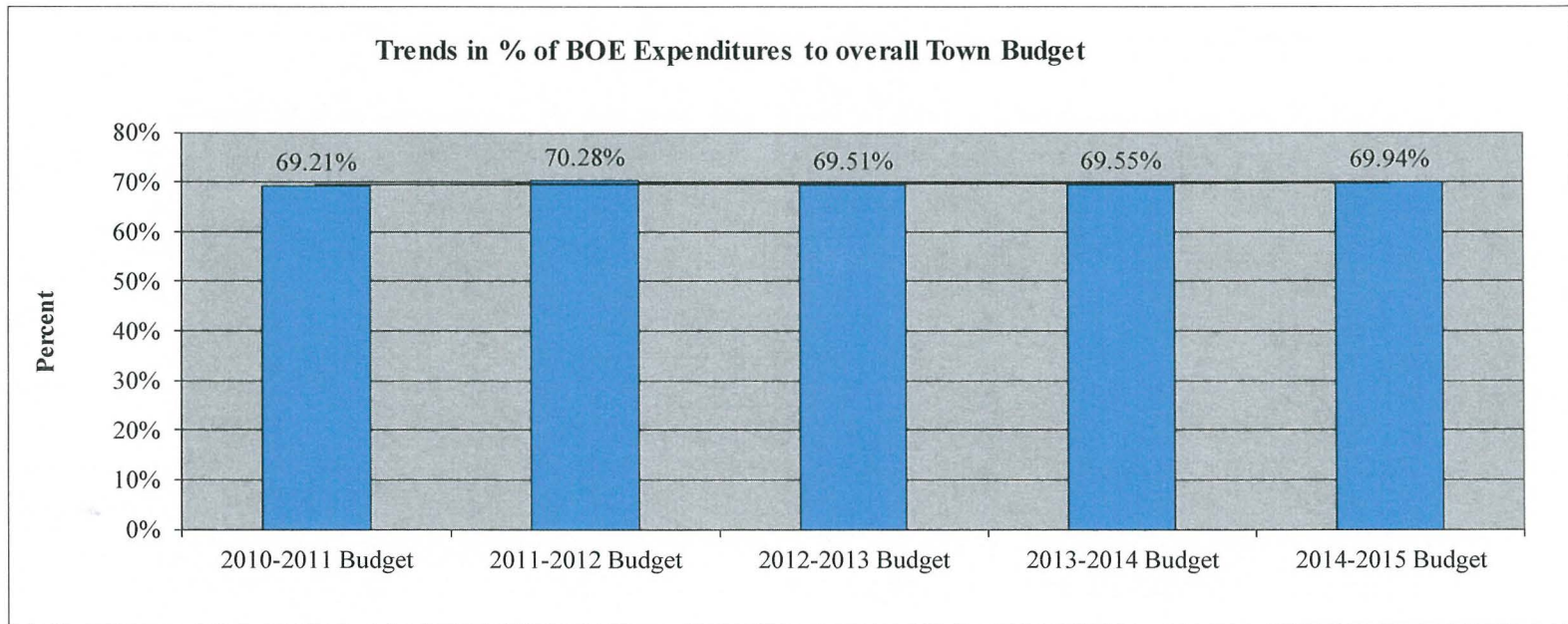
The decrease in the **Refuse and Recycling budget** of \$38,218 is due to negotiated contractual fee changes.

The increase of \$80,353 in the **Parks and Facilities** portion of Public Works was mainly due to \$17,968 in service contract increases, \$10,500 increase for repair parts and \$44,434 for increased fuel and oil costs.

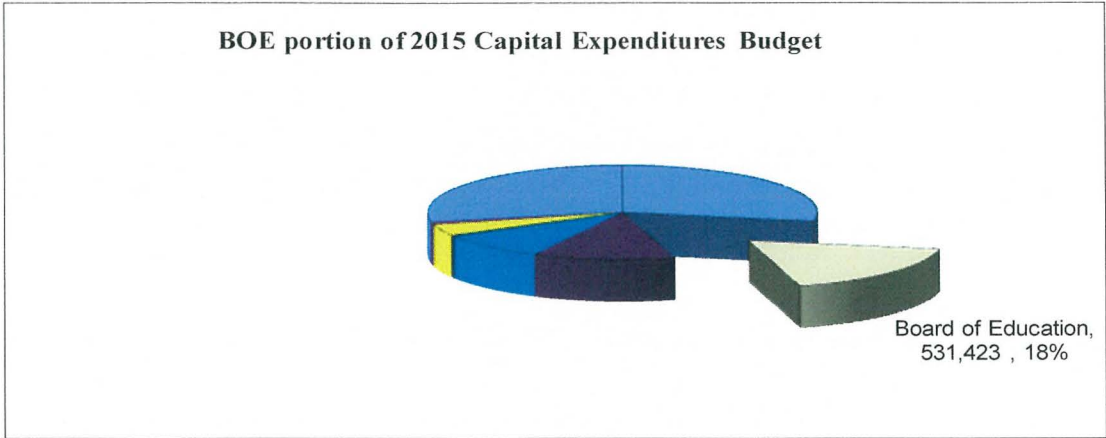
- *Public Safety Services budget* increased 5.02% or \$82,604 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** had an overall net increase of \$101,750 due to the increase in the State contract for Resident Troopers. The Town Manager has been working with the Superintendent of Schools to try to implement a school resource officer in the school system. This program will reallocate one Trooper from the normal Town police duties to school system during the school year and then will be assigned to other Town policing needs when school is not in session The Town's share of one trooper has been estimated by 80% which would not be part of the Board of Education Expenditures. **Fire Suppression** increased by \$47,135 and **Ambulance Services** include increases of \$21,775 mainly due to increased costs for supplies, repairs, repair parts and negotiated salary increases. Animal Control is increased by \$8,524 due to an increased amount needed to be transferred to the Dog Fund to pay for increasing **Animal Control** and Pound costs.
- *Finance and Records budget* increased by \$43,693 or 5.04% overall due to various departmental changes. In **Assessment Service** the increase of \$30,083 is mainly due to the funds that need to be reserved for physical revaluation of property. The increase of 7,028 in **Accounting Services** is due to an increase in contracted financial system support and maintenance fees and wage increases. The increases in **Town Clerk** of \$4,648 resulted by increase scanning and printing expenditures. **Revenue Collection** has a decrease of \$5,269 due to the retirement of the Revenue Collector and replacement with lower paid personnel.

- *Contingency* program budget has increased by \$18,732 or 10.82%. This account includes personnel adjustments for union and non-union employee wage increases which will be allocated to the individual budgets after adoption of the budget and new union contracts. During the 2014/2015 budget process the union employee salaries were in negotiation and an estimated amount is included in personnel adjustments. The account also includes an increase of \$15,000 for unanticipated financial needs.

Board of Education operating budget represents about 69.94% of the total Town of Tolland budget. This budget proposes an increase of \$1,130,331 or a 3.13% increase. The Town Manager is recommending the Board of Education’s funding for maintaining current level of services. The budget amount is \$37,189,581.



The Board of Education portion of capital expenditures for the next year is \$531,423 or 18.00 % of the total budget.



Debt Service budget will stay relatively level with a 4.08% decrease over the 2015 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 39.11% compared with last year which is at .16% 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.

