

EXPENDITURES

Overview

There are four major expenditures budgeted for FY 2016: Town Operating, Board of Education Operating, Debt Service and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURE

	2013-2014 Actual	2014-2015 Adopted Budget	2015-2016 Adopted Budget	\$ Change 2014/15 to 2015/2016	% Change 2014/15 to 2015/2016	Percentage of total budget
TOWN OPERATING						
General Government	2,639,763	2,801,870	2,836,928	35,058	1.25%	5.20%
Planning and Community Development	331,355	353,538	354,117	579	0.16%	0.65%
Community Services	811,615	827,609	923,295	95,686	11.56%	1.69%
Public Works	4,369,806	4,435,067	4,485,412	50,345	1.14%	8.22%
Public Safety Services	1,639,227	1,837,843	1,872,685	34,842	1.90%	3.43%
Finance and Records	848,235	909,802	971,623	61,821	6.79%	1.78%
Contingency	230,471	191,890	153,049	(38,841)	-20.24%	0.28%
TOTAL TOWN OPERATING	<u>10,870,472</u>	<u>11,357,619</u>	<u>11,597,109</u>	<u>239,490</u>	<u>2.11%</u>	<u>21.25%</u>
BOARD OF EDUCATION OPERATING	35,984,033	37,189,581	38,275,831	1,086,250	2.92%	70.10%
DEBT SERVICE	4,744,210	4,542,176	4,542,176	-	0.00%	8.32%
CAPITAL IMPROVEMENTS	166,991	86,456	183,814	97,358	112.61%	0.34%
EXPENDITURES TOTALS	<u><u>51,765,706</u></u>	<u><u>53,175,832</u></u>	<u><u>54,598,930</u></u>	<u><u>1,423,098</u></u>	<u><u>2.68%</u></u>	<u><u>100%</u></u>

EXPENDITURE SUMMARY STATEMENTS

Fiscal Year 2015-2016

2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
GENERAL GOVERNMENT									
37,823	34,214	37,169	37,169	100-00	Town Council	38,879	38,879	38,879	1,710
222,216	208,407	213,735	215,075	110-00	Town Manager	216,067	216,067	216,067	2,332
7,234	21,991	4,250	4,250	120-00	Economic Development Commission	4,250	2,750	2,750	(1,500)
1,856,209	1,885,915	2,068,825	2,002,400	130-00	Human Resources and Benefits Administration	2,101,985	2,074,655	2,074,655	5,830
43,627	54,300	56,460	56,460	140-00	Miscellaneous Support Services	55,139	56,279	56,279	(181)
87,536	149,290	132,352	132,352	140-10	Information Technology and Telecommunications	201,516	165,766	165,766	33,414
185,347	192,782	199,540	199,540	150-13	Insurance	205,424	208,614	208,614	9,074
82,014	82,467	79,000	79,000	160-19	Legal Services	72,000	62,000	62,000	(17,000)
9,423	10,397	10,539	10,539	170-00	Probate Services	11,859	11,918	11,918	1,379
2,531,429	2,639,763	2,801,870	2,736,785		Subtotal – General Government	2,907,119	2,836,928	2,836,928	35,058
PLANNING AND COMMUNITY DEVELOPMENT									
92,189	104,361	123,371	122,425	200-00	Building Inspection Services	122,340	117,340	117,340	(6,031)
4,013	2,596	3,660	3,660	210-00	Zoning Board of Appeals	3,660	3,160	3,160	(500)
68,188	69,143	72,200	72,200	230-00	Public Health Services	74,720	74,725	74,725	2,525
181,274	139,332	137,497	140,284	240-00	Planning and Zoning Services	140,632	140,632	140,632	3,135
3,825	4,667	4,065	4,065	250-00	Inland Wetlands Commission	4,065	4,065	4,065	0
8,893	7,297	8,655	8,655	260-00	Planning and Zoning Commission	9,405	9,905	9,905	1,250
3,608	3,959	4,090	4,090	270-00	Conservation Commission	4,290	4,290	4,290	200
361,990	331,355	353,538	355,379		Subtotal – Planning and Community Development	359,112	354,117	354,117	579

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Fiscal Year 2015-2016

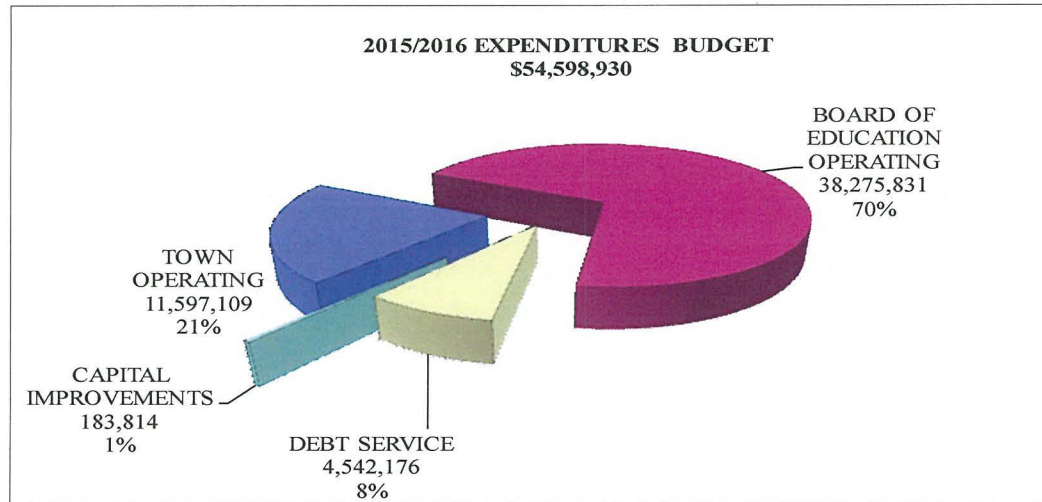
2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
COMMUNITY SERVICES									
46,353	46,787	46,568	55,432	310-00	Senior Center Services	57,024	57,024	57,024	10,456
316,858	294,479	311,841	316,973	320-00	Human Services	326,936	325,616	325,616	13,775
382,550	385,155	384,272	400,347	400-00	Library Services	406,655	406,655	406,655	22,383
120,870	85,194	84,928	81,938	500-00	Recreation and Adult Education	134,000	134,000	134,000	49,072
866,631	811,615	827,609	854,690		Subtotal -- Community Services	924,615	923,295	923,295	95,686
PUBLIC WORKS									
101,494	91,526	105,210	107,425	600-00	Engineering Services	112,670	107,530	107,530	2,320
1,264,480	1,171,696	1,303,481	1,283,381	610	Parks and Facilities	1,356,039	1,373,132	1,373,132	69,651
1,264,843	1,179,864	1,184,888	1,144,888	630-67	Refuse and Recycling Services	1,087,246	1,067,227	1,067,227	(117,661)
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	15,000	0
1,874,659	1,911,720	1,826,488	1,961,990	650	Streets and Roads	1,926,523	1,900,523	1,922,523	96,035
4,520,476	4,369,806	4,435,067	4,512,684		Subtotal -- Public Works	4,497,478	4,463,412	4,485,412	50,345
PUBLIC SAFETY SERVICES									
75,470	78,022	78,498	78,498	700-00	Water Supply	80,466	82,278	82,278	3,780
265,690	283,227	323,484	331,862	710-00	Ambulance Services	357,388	345,900	345,900	22,416
36,589	40,797	52,728	52,728	720-00	Animal Control Services	61,191	53,501	53,501	773
11,400	12,612	12,663	12,663	730-00	Emergency Preparedness	13,689	13,689	13,689	1,026
49,879	48,364	48,153	53,153	740-00	Fire Prevention	96,721	83,454	83,454	35,301
540,524	557,206	588,818	583,818	750-00	Fire Suppression	681,319	622,892	622,892	34,074
0	0	0	0	755-00	Certified Emergency Response Team	0	2,000	2,000	2,000
603,325	618,999	733,499	734,735	760-00	Law Enforcement	618,971	668,971	668,971	(64,528)
1,582,877	1,639,227	1,837,843	1,847,457		Subtotal -- Public Safety Services	1,909,745	1,872,685	1,872,685	34,842

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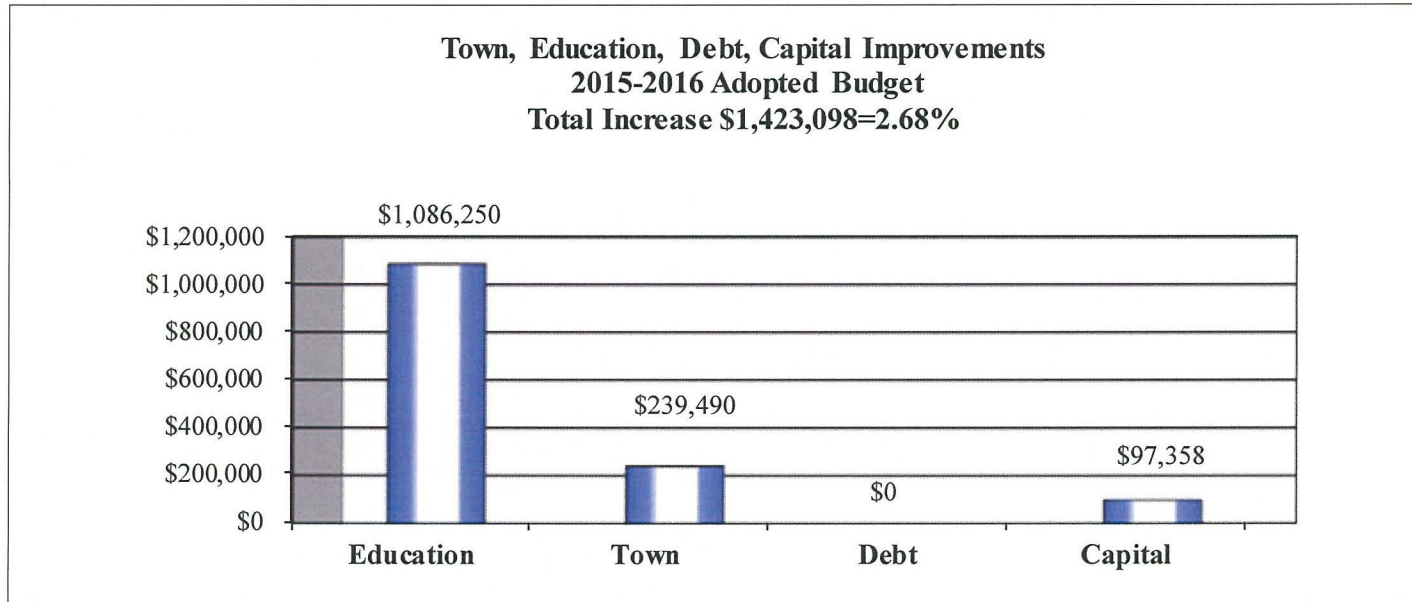
Fiscal Year 2015-2016

2012-2013 Actual	2013-2014 Actual	2014-2015 Adopted Budget	2014-2015 Estimated Actual	Account Code	Descriptions	2015-2016 Department Request	2015-2016 Manager Proposed	2015-2016 Adopted Budget	\$ Change 2014/2015 Adopted Budget to 2015/2016 Adopted
FINANCE AND RECORDS									
296,641	305,161	308,150	318,817	810-00	Accounting Services	345,557	332,737	332,737	24,587
234,761	196,634	223,983	231,595	820-00	Assessment Services	253,381	253,381	253,381	29,398
849	744	750	750	830-00	Board of Assessment Appeals	750	750	750	0
23,500	23,500	23,500	23,500	850-00	Independent Audit	25,250	25,250	25,250	1,750
44,640	36,062	47,378	47,378	860-00	Registrar of Voters	44,247	49,615	49,615	2,237
166,693	144,359	160,957	163,408	870-00	Revenue Services	164,561	164,561	164,561	3,604
136,815	141,775	145,084	145,084	880-00	Town Clerk	144,329	145,329	145,329	245
67,518	230,471	191,890	120,092	890-00	Contingency	164,759	153,049	153,049	(38,841)
971,417	1,078,706	1,101,692	1,050,624		Subtotal -- Finance and Records	1,142,834	1,124,672	1,124,672	22,980
		11,357,619	11,357,619		Subtotal--Town Government	11,740,903	11,575,109	11,597,109	239,490
BOARD OF EDUCATION									
35,685,928	35,984,033	37,189,581	37,189,581	900-00	Board of Education	37,189,581	38,297,831	38,275,831	1,086,250
35,685,928	35,984,033	37,189,581	37,189,581		Subtotal -- Board of Education	37,189,581	38,297,831	38,275,831	1,086,250
DEBT SERVICE									
4,642,785	4,744,210	4,542,176	4,542,176	840-00	Debt Service	4,542,176	4,542,176	4,542,176	0
4,642,785	4,744,210	4,542,176	4,542,176		Subtotal -- Debt Service	4,542,176	4,542,176	4,542,176	0
CAPITAL IMPROVEMENTS									
171,877	166,991	86,456	86,456	910-00	Capital Improvements	224,314	183,814	183,814	97,358
171,877	166,991	86,456	86,456		Subtotal -- Capital Improvements	224,314	183,814	183,814	97,358
TRANSFERS OUT									
123,976			75,217	910-00	Education Reserve (2015)				
51,459,386	51,765,706	53,175,832	53,251,049		FY 2015-2016 EXPENDITURE TOTALS	53,696,974	54,598,930	54,598,930	1,423,098

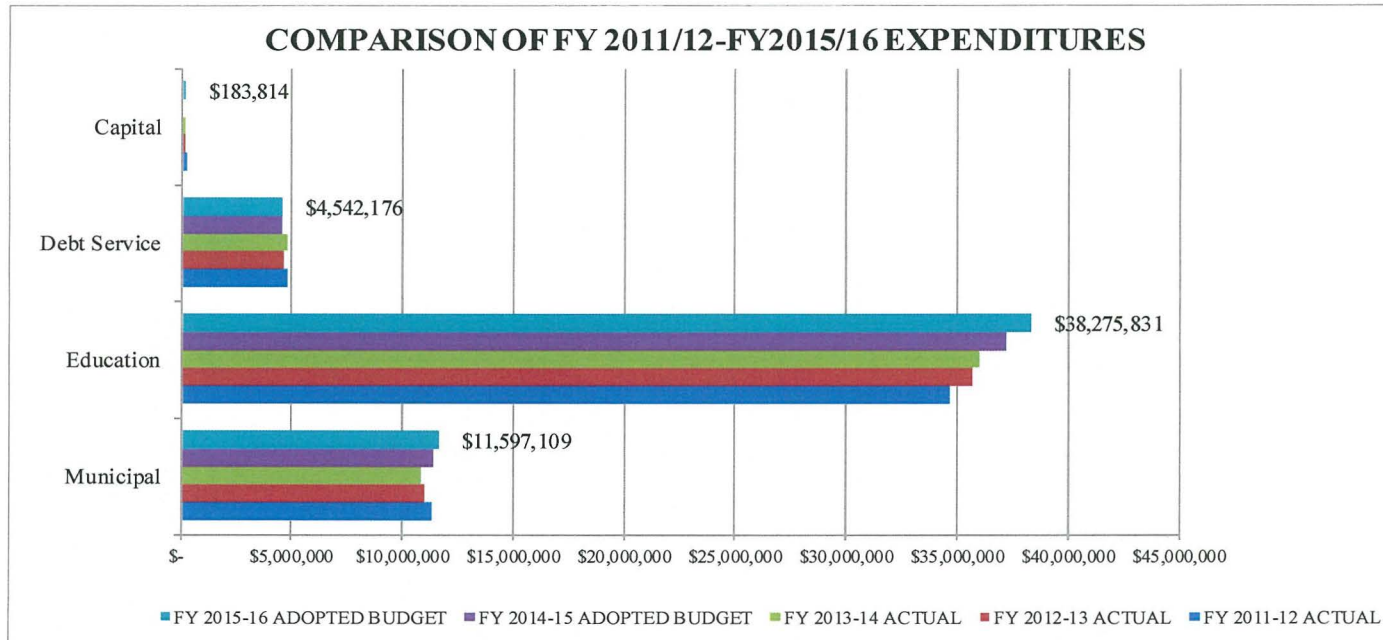
The chart below represents Tolland's four major expenditure components of the budget.



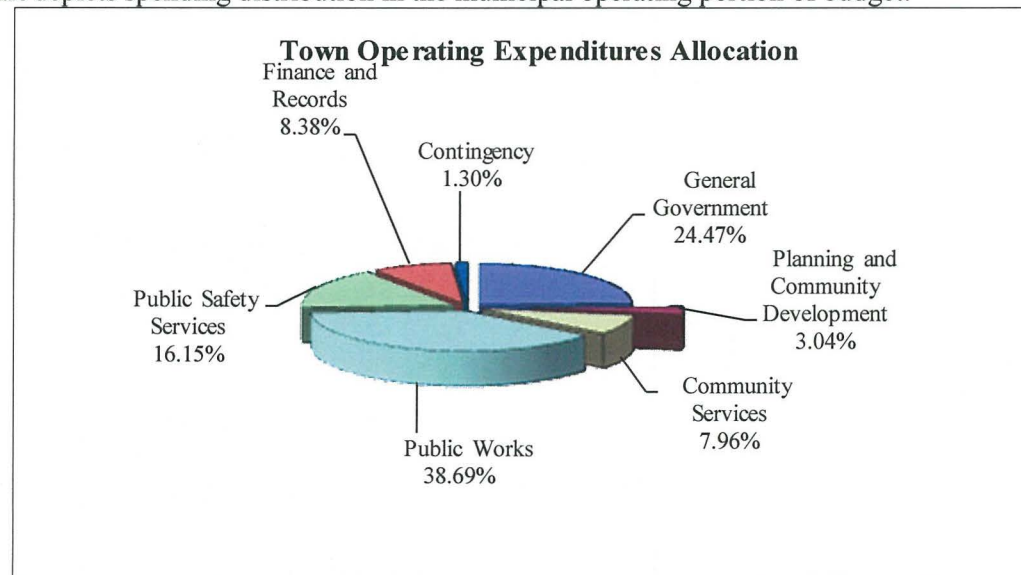
The graph below represents current budget increases by major expenditure categories.



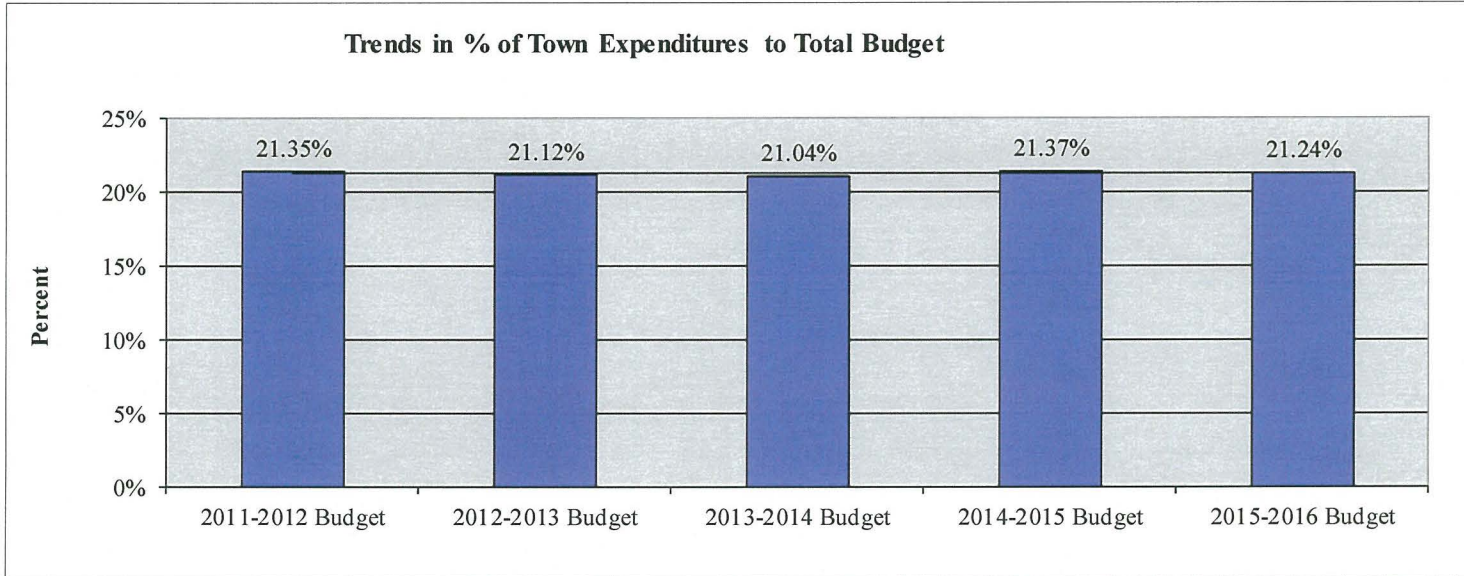
The chart below illustrates the appropriations made to each of these areas throughout the past five years.



Town Operating budget is adopted in the amount of \$11,597,109. This is an increase of \$239,490 or 2.11% from the adopted budget for the 2015 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 2016, there is a declining trend to overall budget.



- *General Government* budget increased overall by \$35,058 or 1.25%. The primary drivers of the increase are information technology which increased by \$33,414 due to additional need for consulting and to begin addressing the recommendations within the Information Technology Plan.

- *Planning and Community Development budget* increased overall only by \$579 or .16% due to Building Inspection Services decreased by \$11,000 for temporary wages offset by various increases in Planning and Zoning Services of \$3,135, \$1,250 for the Planning and Zoning Commission for Welcome Signs for new businesses and \$2,525 for Tolland's share of the Public Health District fees.
- *Community Services budget* increased by 11.6% or \$95,686. The major impact was due to the funding of the Recreation Center utilities within the recreation budget which were previously paid for by a separate fund. It also includes the impact of the union negotiated pay increases including the pay grade adjustment for Senior Center Director.
- *Public Works budget*, which is the largest operating budget, increased only by 1.14% or \$50,345. There was a net savings of \$117,661 in Refuse and Recycling which helped offset increases in other accounts including increases in Streets and Roads and Park and Facilities.

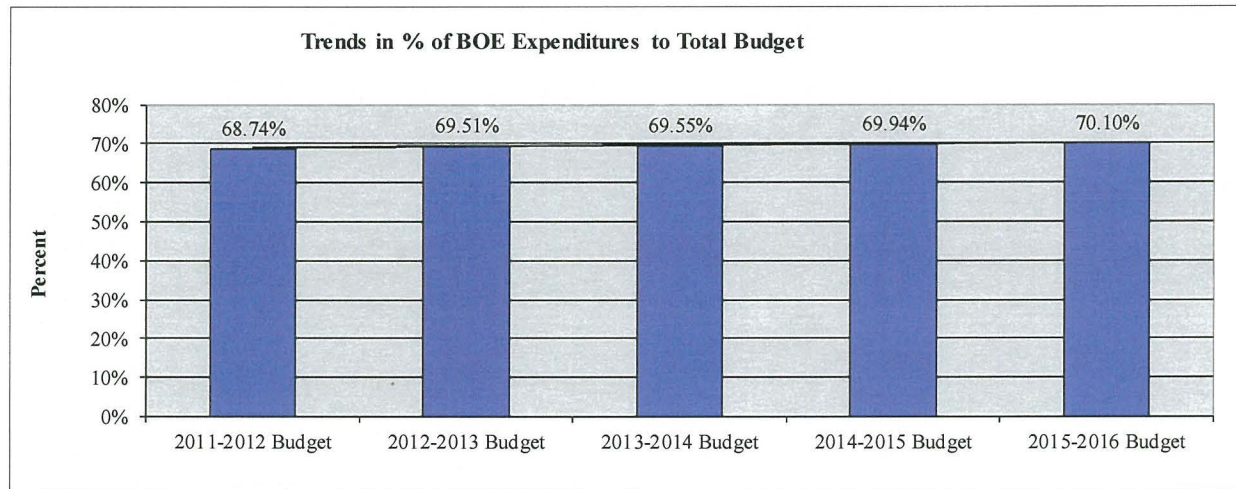
In the **Streets and Roads** portion, the overall budget increased by increased \$96,035 partially due to the cost of street sweeping being added in the amount of \$26,000 and additional DEEP mandated MS4 requirements for \$12,000.

The decrease in the **Refuse and Recycling** budget of \$117,661 is due to a negotiated reduction in contractual fees, a reduction of Bulky Waste pick-up from 6 times a year to 2 times a year and an estimated decrease in budgeted refuse tonnage for FY16.

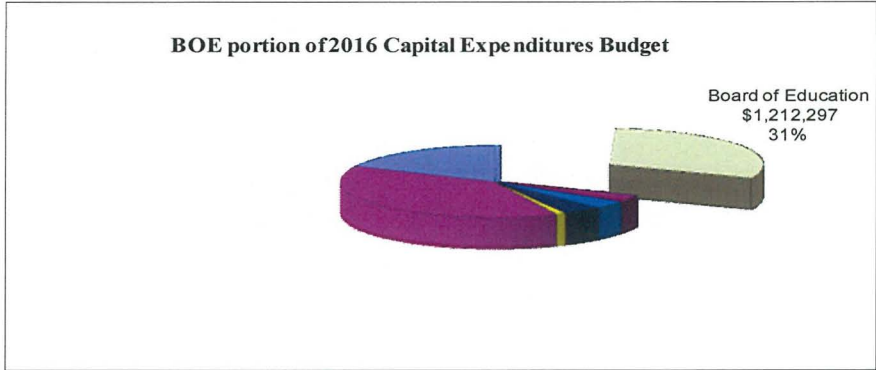
The increase of \$69,651 in the **Parks and Facilities** portion of Public Works was mainly due to the impact of \$62,859 in the wage accounts for union negotiated wage settlements, the net effect of adding a Working Foreman/Facilities Manager salary (previously funded by the ESCO project) and eliminating a Laborer position and the expansion of the custodian position from part-time to full-time later in the fiscal year. Temporary Help increased by \$15,500 due to the addition of temporary staff hours to assist with the reduction in the Laborer position. The program budget decreased by \$8,708 due to increases and decreases in various line items throughout the budget.

- *Public Safety Services budget* increased 1.90% or \$34,842 resulting from a combination of increases and decreases in the Law Enforcement, Fire Suppression, Fire Prevention, Ambulance and Canine Control budgets. **Law Enforcement** had a decrease of \$64,528. This reduction initially was mainly due to the reallocation of the School Resource Officer to the Board of Education Budget. The Governor's proposal increased the Town's share of the State contract for Resident Troopers up to 100%. The Town currently pays for 70% of the total wages and fringe benefits for the State Trooper program. Because of the Governor's proposal the Town Manager has reduced the program from a Sergeant and four officers down to three officers and no Sergeant and a small amount to conduct a police services study. If the Governor's proposal does not proceed then the funds within the budget will cover the current program including the Town's portion of the School Resource Officer during the summer hours. **Fire Prevention** increased by \$35,301 due to the Deputy Fire Marshal position being expanded from a part-time to a full-time position and **Fire Suppression** increased by \$17,128 in the communications line for increased cost of services and by \$6,500 in vehicle equipment parts which includes funding for a new maintenance program to under-spray the bodies of the apparatus to prevent corrosion and extend the life of the vehicles. **Ambulance Services** include increases of \$22,416 mainly due to increased costs for supplies, repair parts and negotiated salary increases.
- *Finance and Records budget* increased by \$61,821 overall due to various departmental changes. In **Assessment Service** there is an increase of \$20,051 for the 2019 revaluation cost that is funded over several years. There is an increase of \$12,932 in **Accounting Services** is due to an enhancement in the financial software required for printing checks and various forms. The increases in **Revenue Collection** of \$3,604 resulted by increase in personnel adjustments. **Town Clerk** has stayed almost flat due to retirement of the Town Clerk and replacement with lower paid personnel. The other increases within this area are related to union negotiated wage settlements.

- *Contingency* program budget has decreased by \$38,841 or 20.2% due to union contracts being settled that had funds previously set aside within this budget and are now funded within the FY2015-2016 individual budgets. In FY 2015-16 only estimated raises for non – union employees are budgeted in this account as well as funding for unanticipated personnel costs and other fringe benefit costs. The regular Contingency account increased slightly by \$5,000 to provide funding for unanticipated emergency expenditures and to possibly provide funding for public safety needs for the Tolland 300th Celebration.
- **Board of Education operating budget** represents 70.1% of the total Town of Tolland budget. The recommended funding level by the Town Manager for the Board of Education is \$38,275,831 which is a reduction of \$171,530 from the amount requested by the Board of Education but an increase of 2.92% or \$1,086,250 over current year expenditures. The Town Manager worked very closely with the Superintendent of Schools to determine cost reductions that would not impact educational services. These reductions were realized in savings in health insurance and Other Post Employment Benefit annual required contribution savings and will not impact the Board of Education Budget Plan.



The Board of Education portion of capital expenditures for the next year is \$1,212,297 or 31% of the total Capital budget.



Debt Service budget will stay level with no changes over the 2015 fiscal budget as new Debt Service Fund was established. 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. Current debt expenditures are presented at the actual level and include funding that will be transferred to the Debt Service fund to offset the impact of the future increased debt expenditures as part of the overall debt management plan.

Capital Improvements budget increased over 112% compared with last year which is only at .34% 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.

