

# EXPENDITURES

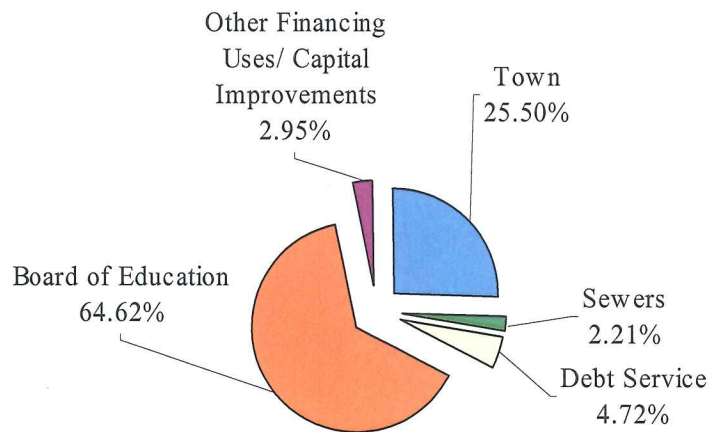
## OVERVIEW

The adopted fiscal year 2013/2014 expenditures for the Town, Board of Education, Sewers, Capital and Debt Service Budgets total \$81,760,417. A comparative summary of the fiscal year 2011/2012 and fiscal year 2012/2013 expenditures, as well as a detailed discussion and analysis of expenditure changes in the various budgets, are provided below.

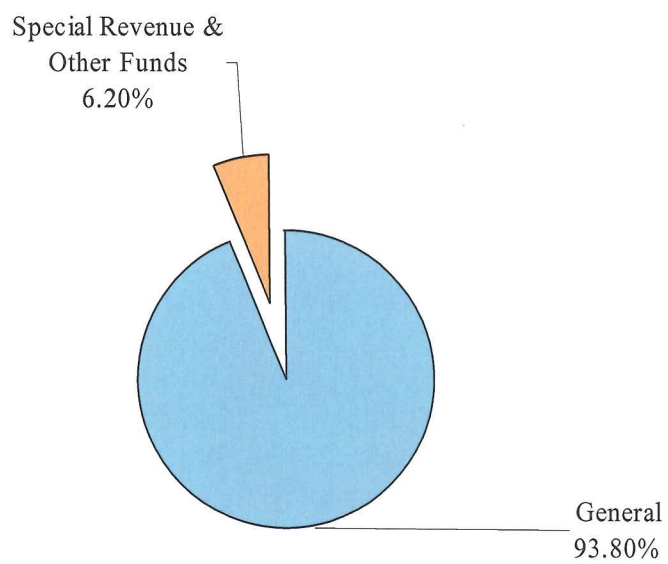
### COMPARISON OF FY 2011/2012, FY 2012/2013 AND FY 2013/2014

EXPENDITURES	FY 11/12 ACTUAL	FY 12/13 ADOPTED BUDGET	FY 13/14 GENERAL FUND	FY 13/14 SPECIAL REV. & OTHER FUNDS	FY 13/14 ADOPTED BUDGET	DIFF.	% CHANGE	% BY SUBTOTAL	BUDGET BY TOTAL
<b>TOWN</b>									
General Government	5,227,498	2,907,271	2,956,546		2,956,546	49,275	1.69%	14.18%	3.62%
Public Safety	8,606,333	8,769,877	8,866,373	56,807	8,923,180	153,303	1.75%	42.79%	10.91%
Public Works	6,656,655	4,392,568	4,863,960	113,809	4,977,769	585,201	13.32%	23.87%	6.09%
Health & Social Services	434,437	435,854	461,755		461,755	25,901	5.94%	2.21%	0.56%
Recreation & Parks	1,191,785	1,232,043	861,224	333,807	1,195,031	(37,012)	-3.00%	5.73%	1.46%
Education - Culture	1,392,322	1,411,227	1,420,426		1,420,426	9,199	0.65%	6.81%	1.74%
Conservation & Development	550,396	577,030	600,860		600,860	23,830	4.13%	2.88%	0.73%
Miscellaneous	339,455	337,176	316,358		316,358	(20,818)	-6.17%	1.52%	0.39%
<b>TOTAL TOWN</b>	<b>24,398,881</b>	<b>20,063,046</b>	<b>20,347,502</b>	<b>504,423</b>	<b>20,851,925</b>	<b>788,879</b>	<b>3.93%</b>	<b>100.00%</b>	<b>25.50%</b>
<b>BOARD OF EDUCATION</b>									
Salaries	30,070,828	31,843,873	33,068,813		33,068,813	1,224,940	3.85%	62.60%	40.45%
Employee Benefits	6,987,457	7,314,548	7,961,006		7,961,006	646,458	8.84%	15.07%	9.74%
Purchased Prof & Tech Services	602,670	850,067	831,715		831,715	(18,352)	-2.16%	1.57%	1.02%
Property Services	692,260	729,110	763,538		763,538	34,428	4.72%	1.45%	0.93%
Other Purchased Services	5,075,874	4,877,094	4,940,141		4,940,141	63,047	1.29%	9.35%	6.04%
General Supplies & Utilities	2,503,089	2,450,607	2,498,064		2,498,064	47,457	1.94%	4.73%	3.06%
Equipment	743,486	328,382	244,053		244,053	(84,329)	-25.68%	0.46%	0.30%
Fees & Memberships	58,713	70,002	58,756		58,756	(11,246)	-16.07%	0.11%	0.07%
Cafeteria Operation	1,334,647	1,323,683		1,370,715	1,370,715	47,032	3.55%	2.59%	1.68%
Facility Use	26,754	54,000		54,000	54,000			0.10%	0.07%
Prepaid State & Federal Grants	897,692	753,734		1,038,185	1,038,185	284,451	37.74%	1.97%	1.27%
Athletic Program	299,350								
<b>TOTAL BOARD OF ED.</b>	<b>49,292,820</b>	<b>50,595,100</b>	<b>50,366,086</b>	<b>2,462,900</b>	<b>52,828,986</b>	<b>2,233,886</b>	<b>4.42%</b>	<b>100.00%</b>	<b>64.57%</b>
<b>SEWERS</b>									
Operating Expense	1,531,921	1,752,526		1,807,419	1,807,419	54,893	3.13%	100.00%	2.21%
<b>TOTAL SEWERS</b>	<b>1,531,921</b>	<b>1,752,526</b>		<b>1,807,419</b>	<b>1,807,419</b>	<b>54,893</b>	<b>3.13%</b>	<b>100.00%</b>	<b>2.21%</b>
<b>DEBT SERVICE</b>									
Bonds	4,808,189	4,546,338	3,858,790		3,858,790	(687,548)	-15.12%	100.00%	4.72%
Notes									
<b>TOTAL DEBT SERVICE</b>	<b>4,808,189</b>	<b>4,546,338</b>	<b>3,858,790</b>		<b>3,858,790</b>	<b>(687,548)</b>	<b>-15.12%</b>	<b>100.00%</b>	<b>4.72%</b>
<b>OTHER FINANCING USES</b>									
Capital Improvements									
Facilities	1,136,297	797,783	1,313,500	293,797	1,607,297	809,514	101.47%	66.60%	1.97%
Equipment	200,000	900,000	506,000		506,000	(394,000)	-43.78%	20.97%	0.62%
C.N.R.E.F.	80,560	75,000	300,000		300,000	225,000	300.00%	12.43%	0.37%
<b>CAP. IMPROVEMENT PROG.</b>	<b>1,416,857</b>	<b>1,772,783</b>	<b>2,119,500</b>	<b>293,797</b>	<b>2,413,297</b>	<b>640,514</b>	<b>36.13%</b>	<b>100.00%</b>	<b>2.95%</b>
<b>TOTAL EXPENDITURES</b>	<b>81,448,668</b>	<b>78,729,793</b>	<b>76,691,878</b>	<b>5,068,539</b>	<b>81,760,417</b>	<b>3,030,624</b>	<b>3.85%</b>	<b>100.00%</b>	<b>100.00%</b>

### Expenditures by Budget FY 2013/2014



### Expenditures by Fund FY 2013/2014



## EXPENDITURES

The Expenditures portion of this document has been separated on a fund basis and year-to-year comparisons made, where appropriate, to retain comparative continuity for the lay person. The Consolidated Annual Budget by Fund Type is located on Page II of the Budget Message.

## TOWN OPERATING BUDGET

As indicated in the Town Manager's Budget Message, the adopted budget for Town Services represents an increase of 3.93% over the current appropriation of \$20,063,046. Town Operating Budget requests of Town Agencies and Departments totaled \$21,934,696 and were reduced \$1,082,771 by the Town Manager to \$20,851,925 (not including sewers). No reductions were made by the Town Council.

The Town Operating Budget is composed of three (3) major expenditure objects: Personal Services, Services and Supplies, and Capital Outlay. Tables comparing expenditure totals, and percents of totals for FY 2010/2011 - FY 2013/2014 are provided below. Detailed analysis of these three expenditure objects occurs on the following pages.

### COMPARISON OF GENERAL FUND - MAJOR EXPENDITURE OBJECTS

EXPENDITURE OBJECT	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014	\$ Inc/(Dec)	% Inc/-Dec
Personal Services*	\$13,695,895	\$14,149,926	\$14,578,705	\$15,211,928	\$633,223	4.34%
Services & Supplies	5,310,675	5,380,462	5,463,301	5,617,160	153,859	2.82%
Capital Outlay	<u>78,490</u>	<u>22,092</u>	<u>21,040</u>	<u>22,837</u>	<u>1,797</u>	<u>8.54%</u>
<b>TOTAL</b>	<u>\$19,085,060</u>	<u>\$19,552,480</u>	<u>\$20,063,046</u>	<u>\$20,851,925</u>	<u>\$788,879</u>	<u>3.93%</u>

\* Does not include sewers.

### PERCENTS OF TOTALS

EXPENDITURE OBJECT	FY 2010/2011	FY 2011/2012	FY 2012/2013	FY 2013/2014
Personal Services*	71.76%	72.37%	72.66%	72.95%
Services & Supplies	27.83%	27.52%	27.23%	26.94%
Capital Outlay	0.41%	0.11%	0.11%	0.11%

\* Percents listed above are for General Fund expenditures only and will not match the percents on C. 68, which includes both General Fund and Special Revenue Funds.

## PERSONAL SERVICES

The total number of full-time employees remains at 105 positions as compared to fiscal year 2012/2013. However a total of two prior year partially funded sworn police positions have not been funded at all and funding has been decreased to ¼ year for the Patrol Lieutenant position.

		Salary	Benefits	Total
Police Lieutenant	-1,462.5 hrs	(\$75,748)	(\$22,875)	(\$98,623)
Prior yr Pol Off funding	-2,080 hrs	<u>(\$63,372)</u>	<u>(\$30,574)</u>	<u>(\$93,946)</u>
		<b>(\$139,120)</b>	<b>(\$53,449)</b>	<b>(\$192,569)</b>

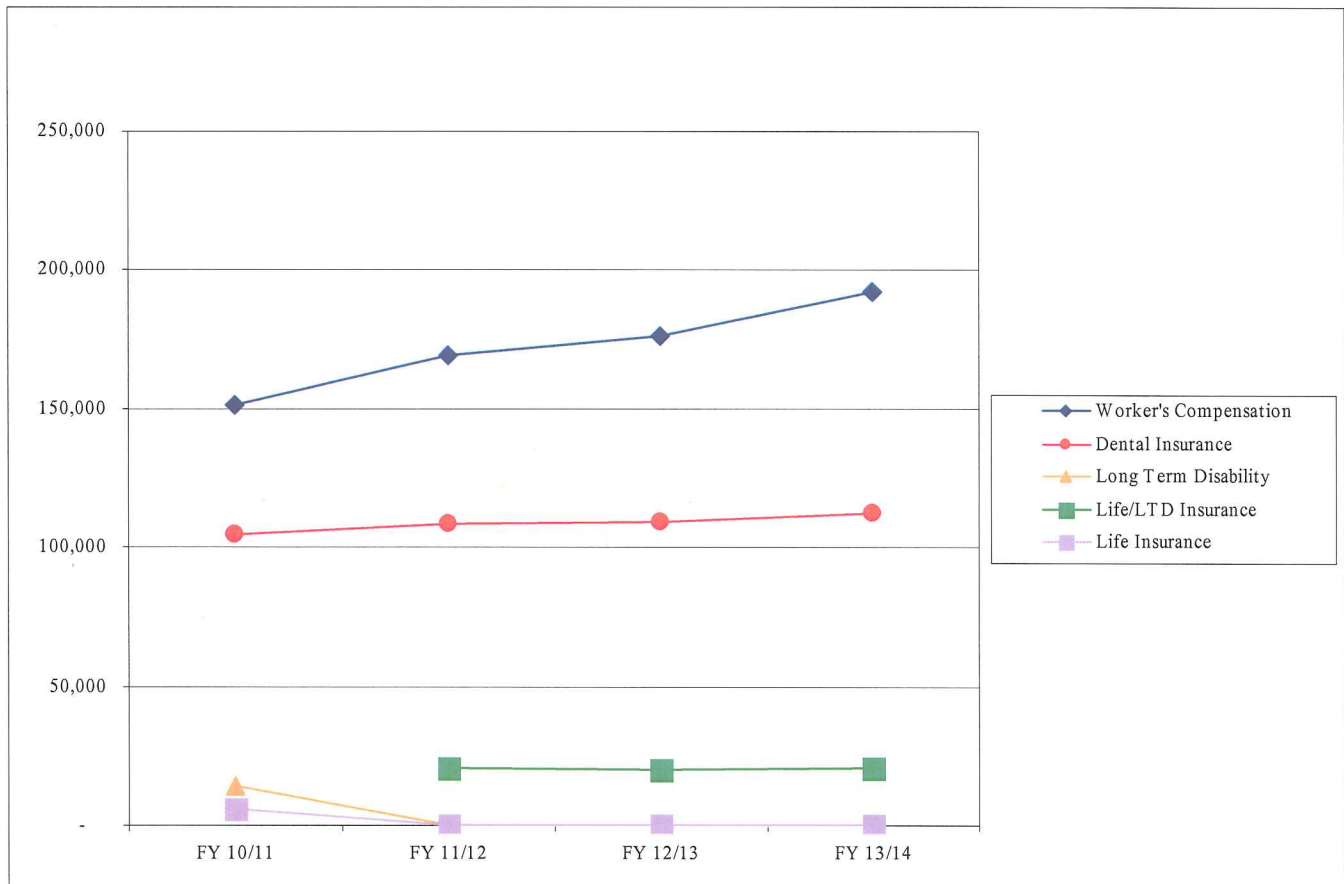
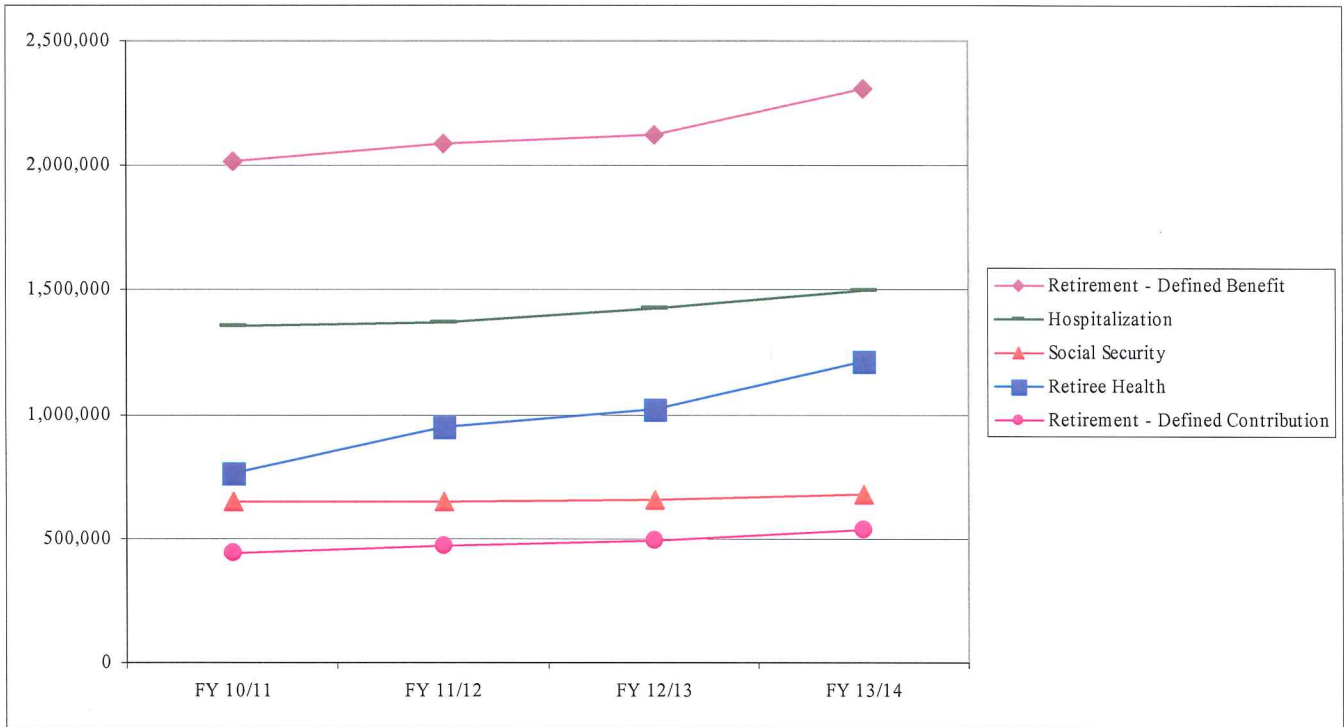
Overall wages increased by \$155,930 as compared to fiscal year 2012/2013 representing a 1.72% increase. However, without the above funding changes relative to full-time positions, wages would have increased \$295,050 or (3.26%). A detailed analysis of personnel expenditures, including wages, salaries and benefits is presented on the following page. A listing of authorized full, permanent part-time and temporary part-time positions can be found on Pages A. 25, A. 26 and A. 27.

#### COMPARISON OF PERSONAL SERVICES - FISCAL YEARS 2010/2011 – 2013/2014

	<u>FY</u> <u>2010/2011</u>	<u>FY</u> <u>2011/2012</u>	<u>FY</u> <u>2012/2013</u>	<u>FY</u> <u>2013/2014</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/-Dec</u>
<b>Wages</b>						
General Government	\$1,303,361	\$1,294,955	\$1,334,621	\$1,372,211	\$37,590	2.82%
Public Safety	3,608,642	3,737,527	3,871,607	3,921,027	49,420	1.28%
Public Works	1,751,530	1,744,600	1,794,202	1,829,218	35,016	1.95%
Health & Social Services	108,672	109,505	113,100	116,468	3,368	2.98%
Recreation & Parks	501,408	509,492	519,611	527,608	7,997	1.54%
Cultural/Education	796,440	813,993	823,400	847,980	24,580	2.99%
Conservation & Development	294,562	305,162	314,559	321,915	7,356	2.34%
Sub Total	\$8,364,615	\$8,514,328	\$8,771,100	\$8,936,427	\$165,327	1.88%
Sewer Operations	268,875	259,757	271,303	261,906	(9,397)	-3.46%
<b>Total Wages</b>	<b><u>\$8,633,490</u></b>	<b><u>\$8,774,085</u></b>	<b><u>\$9,042,403</u></b>	<b><u>\$9,198,333</u></b>	<b><u>\$155,930</u></b>	<b><u>1.72%</u></b>
<b>Employee Benefits</b>						
General Government	\$ 803,683	\$ 838,487	\$ 878,413	\$943,813	\$65,400	7.45%
Public Safety	2,391,954	2,548,333	2,625,134	2,819,113	193,979	7.39%
Public Works	1,333,113	1,402,877	1,455,392	1,565,965	110,573	7.60%
Health & Social Services	73,127	75,728	79,081	84,512	5,431	6.87%
Recreation & Parks	208,335	228,215	242,374	258,958	16,584	6.84%
Cultural/Education	315,219	327,485	336,845	364,886	28,041	8.32%
Conservation & Development	205,849	214,473	223,366	238,254	14,888	6.67%
Sub Total	\$ 5,331,280	\$ 5,635,598	\$ 5,840,605	\$6,275,501	\$434,896	7.44%
Sewer Operations	169,706	183,437	197,278	218,280	21,002	10.65%
<b>Total Employee Benefits</b>	<b><u>\$ 5,500,986</u></b>	<b><u>\$ 5,819,035</u></b>	<b><u>\$ 6,037,883</u></b>	<b><u>\$6,493,781</u></b>	<b><u>\$455,898</u></b>	<b><u>7.55%</u></b>
<b>Total – Wages &amp; Benefits</b>	<b><u>\$14,134,476</u></b>	<b><u>\$14,593,120</u></b>	<b><u>\$15,080,286</u></b>	<b><u>\$15,692,114</u></b>	<b><u>\$611,828</u></b>	<b><u>4.06%</u></b>

The \$155,930 increase in Wages and Salaries reflects hourly increases for non-organized personnel, classification adjustments and step increases. The Town is entering into labor negotiations with CILU Local 22 representing Dispatcher employees effective January 2013. The Town has previously negotiated a 2.00% increase for Police, and a 2.00% increase for Public Works bargaining units.

## Benefit Rate Changes FY 10/11 – FY 13/14



## COMPARISON OF WAGE CHANGES & BENEFIT RATE CHANGES

	<u>FY</u> <u>2010/2011</u>	<u>FY</u> <u>2011/2012</u>	<u>FY</u> <u>2012/2013</u>	<u>FY</u> <u>2013/2014</u>	<u>\$</u> <u>Inc/(Dec)</u>	<u>%</u> <u>Inc/-Dec</u>
Social Security	\$ 646,554	\$ 649,847	\$ 652,313	\$678,532	\$26,219	4.02%
Retirement Defined Benefit *	2,016,862	2,085,829	2,119,020	2,297,723	178,703	8.43%
Retirement Defined Contribution	442,223	468,238	489,378	534,701	45,323	9.26%
Hospitalization	1,355,182	1,366,787	1,422,267	1,496,611	74,344	5.23%
Dental Insurance	104,721	108,632	108,883	112,327	3,444	3.16%
Life Insurance	5,685	0	0	0	0	0.00%
Workers' Compensation	151,195	169,144	175,722	191,792	16,070	9.15%
Long-Term Disability	14,236	0	0	0	0	0.00%
Life/LTD Insurance **		20,318	19,913	20,610	697	3.50%
Retiree Health*** / ****	761,937	950,240	1,017,387	1,161,485	144,098	14.16%
Total Benefits	5,498,595	5,819,035	6,037,883	6,493,781	488,898	8.14%
Wages and Salaries	8,633,490	8,774,085	9,042,355	9,198,333	155,930	1.72%
Total Benefits, Wages & Salaries	\$14,132,085	14,593,120	15,081,238	15,692,114	644,828	4.29%
Total Town/Sewer Budgets*****	\$20,774,539	\$21,261,687	\$21,815,572	\$22,659,344	\$843,772	3.72%

\* In fiscal year 2012/2013 an additional \$60,000 is funded from Fund Balance Assigned for Pension; total ARC is funded at actuarially recommended level of \$2,179,020. In FY 2013/2014 an additional \$120,000 is funded from Fund Balance Assigned for Pension; to include ARC funding at actuarially recommended level of \$2,367,723 and funding of \$50,000 for actuarial and financial consultant services.

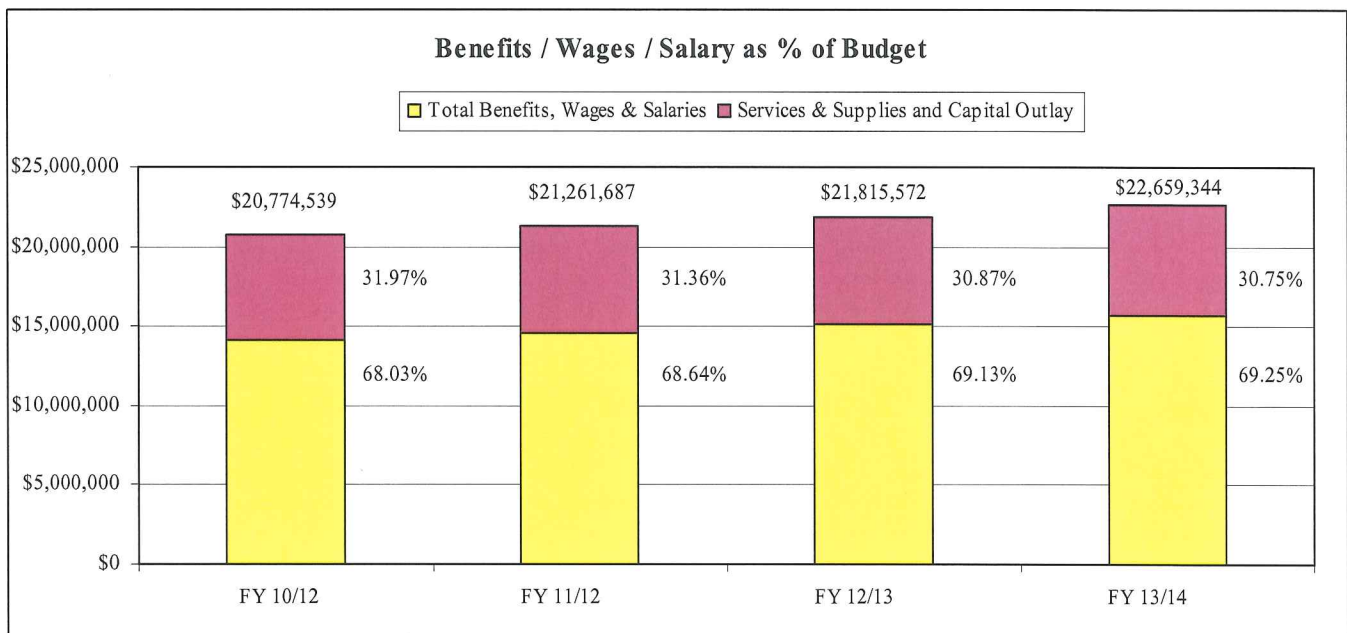
\*\* New in fiscal year 2011/2012

\*\*\* In fiscal year 2012/2013 an additional \$50,000 is funded each year from Fund Balance Assigned for OPEB; total OPEB contribution is funded at actuarially recommended level of \$375,000. In FY 2013/2014 an additional \$100,000 is funded from Fund Balance Assigned for OPEB; total OPEB contribution is funded at actuarially recommended level of \$500,000.

\*\*\*\* Of the \$1,017,387 in fiscal year 2012/2013, \$325,000 is Post Retiree Medical Benefit Trust Fund and \$692,387 is net cost of current Retiree Health costs. Of the \$1,161,485 in FY 13/14, \$400,000 is PRMBT Fund and \$761,485 net current retiree cost.

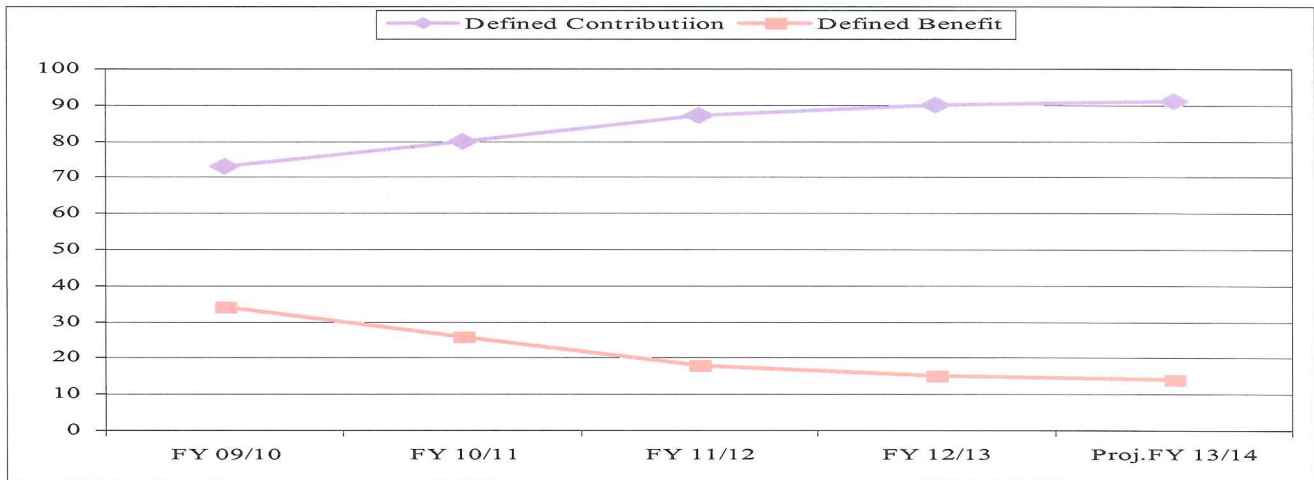
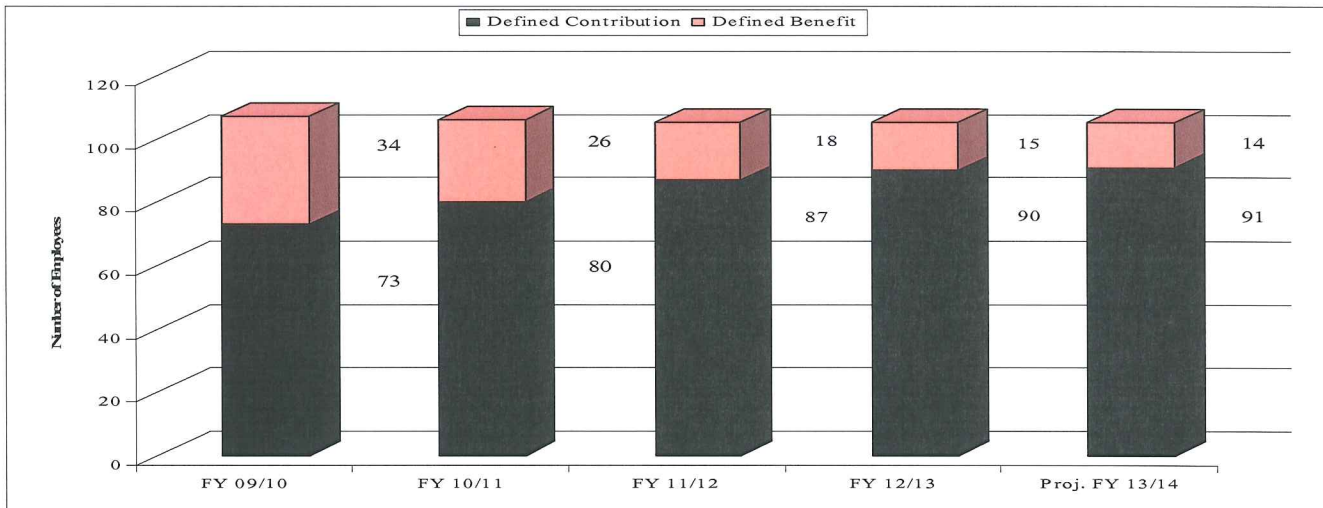
\*\*\*\*\* Percents listed above include both General Fund and Special Revenue Funds and will not match the percents on C. 65, which only include General Fund expenditures.

The increase in the Retirement Defined Benefit was based upon recommendation of the actuaries for estimated 2013 contributions as well as the Town reducing the expected interest assumption by .125% to a revised 7.625%. All current Town employees contribute 15% - 20% toward their healthcare coverage. All new hires for the Police, Dispatchers, Non-Organized and Public Works employees contribute 20% toward both health and dental care. As a result of the Town's continuing re-marketing effort life insurance, long-term disability, and dental have stabilized significantly. The Town's OPEB Contribution will continually increase by \$125,000 over the next several years, per recommendations from the Town's actuary.



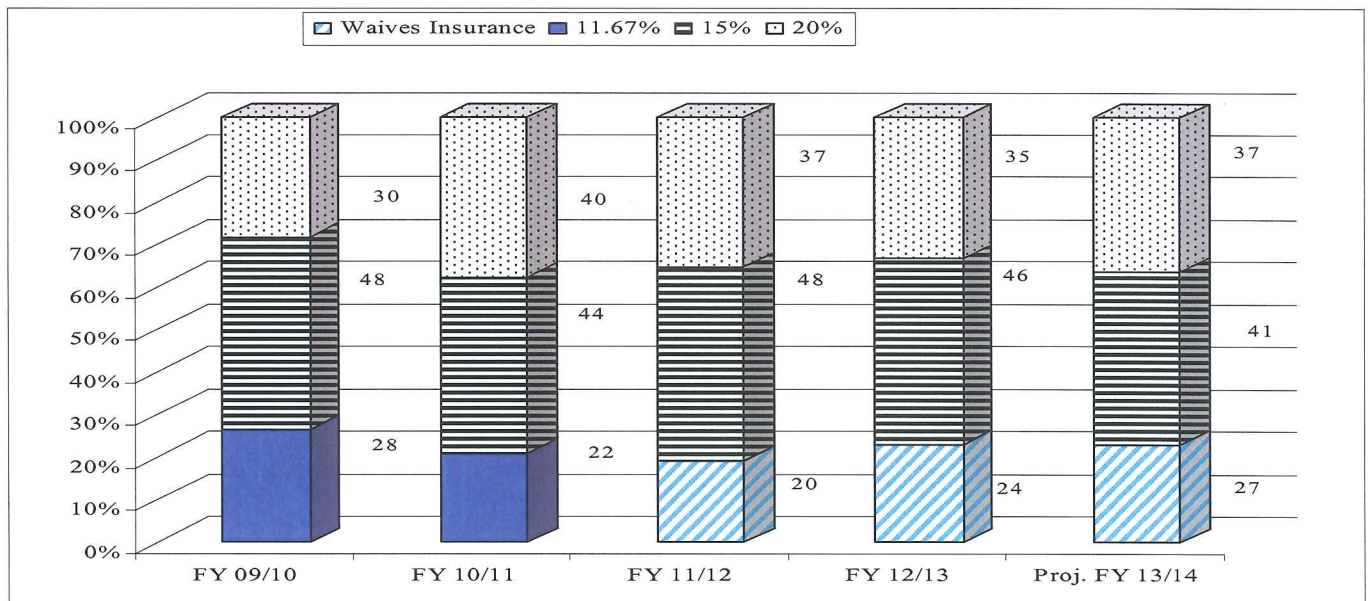


## # Employees on Defined Contribution and Defined Benefit Plans from FY 2009/2010 – FY 2013/2014



## Healthcare Coverage

Note: Effective 7/1/2011 all participating employees contribute either 15% or 20% to health insurance. Twenty seven employees currently waive medical coverage from the Town and are covered through spousal or other insurance.



Employee benefits have increased by \$488,898 (8.14%). However, without the previously mentioned funding changes to several full-time positions on C. 65, benefits would have increased by \$542,347 or 9.03%. The actual increase is caused by a number of factors including increased contribution to the defined benefit plan largely due to market experience and change in the interest rate assumption, increased health insurance utilization as well as increased funding of the actuarially determined OPEB contribution.

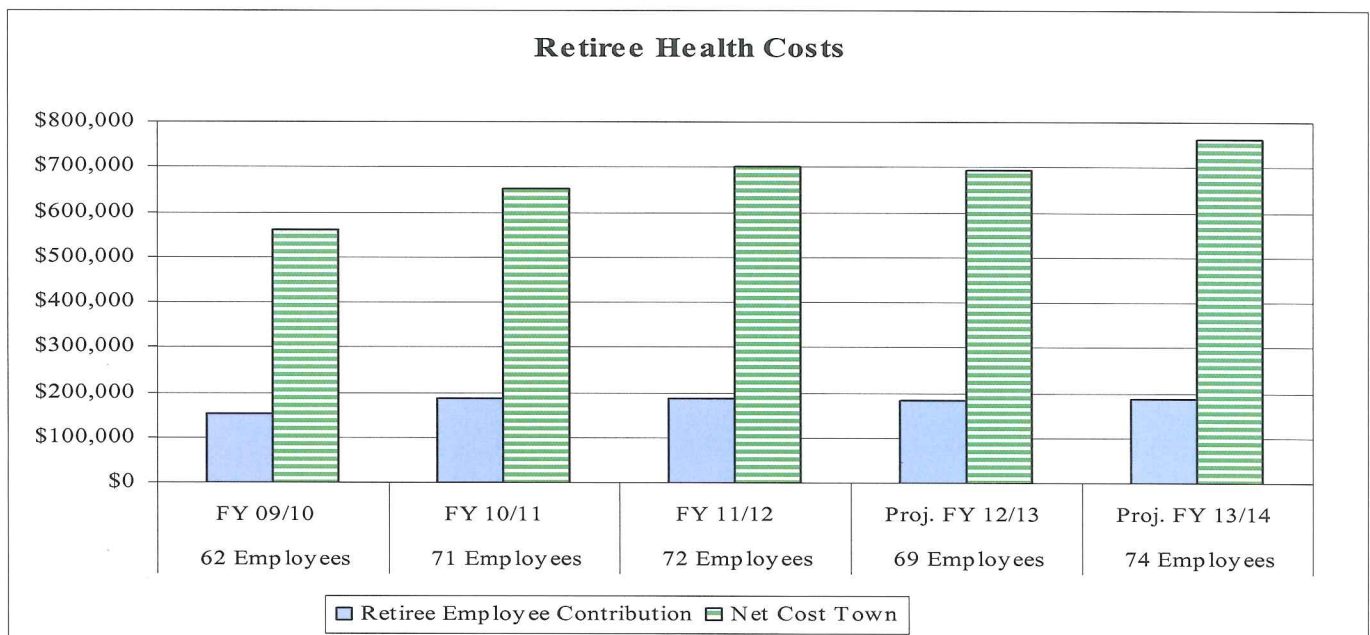
The Town's Workers Compensation premium has increased based on several lost time incidents. The Town's overall Workers' Compensation remains low compared to other Municipalities as pro-active risk management administration and employee safety practiced by Town employees have a beneficial impact.

Retiree Health (\$1,161,485) is accounted for in the following manner:

1. \$400,000 is for a portion of the actuarially determined contribution by the General Fund and Sewer Fund to the Post-Retirement Medical Benefit Trust Fund, an increase of \$75,000 as compared to last fiscal year's contribution.
2. \$761,485 is for the Town's contribution for current retiree health costs. In fiscal year 2012/2013 \$692,387 was budgeted.

#### RETIREE HEALTH, HEART AND HYPERTENSION COSTS

	2009/2010	2010/2011	2011/2012	Est. 2012/2013	Proj. 2013/2014
Number of Retired Employees Receiving Health Insurance	62	71	72	69	74
Gross Cost	\$710,003	\$838,003	\$886,089	\$874,715	\$946,472
Retired Employee Contribution	\$150,800	\$186,066	\$185,849	\$182,328	\$184,987
Net Town Cost	\$559,203	\$651,937	\$700,240	\$692,387	\$761,485
Number of Employees/Retirees Receiving H & H Benefits	2	2	1	1	2
Annual Cost of H & H Benefits	\$ 35,682	\$35,000	\$10,000	\$186,513	\$15,000





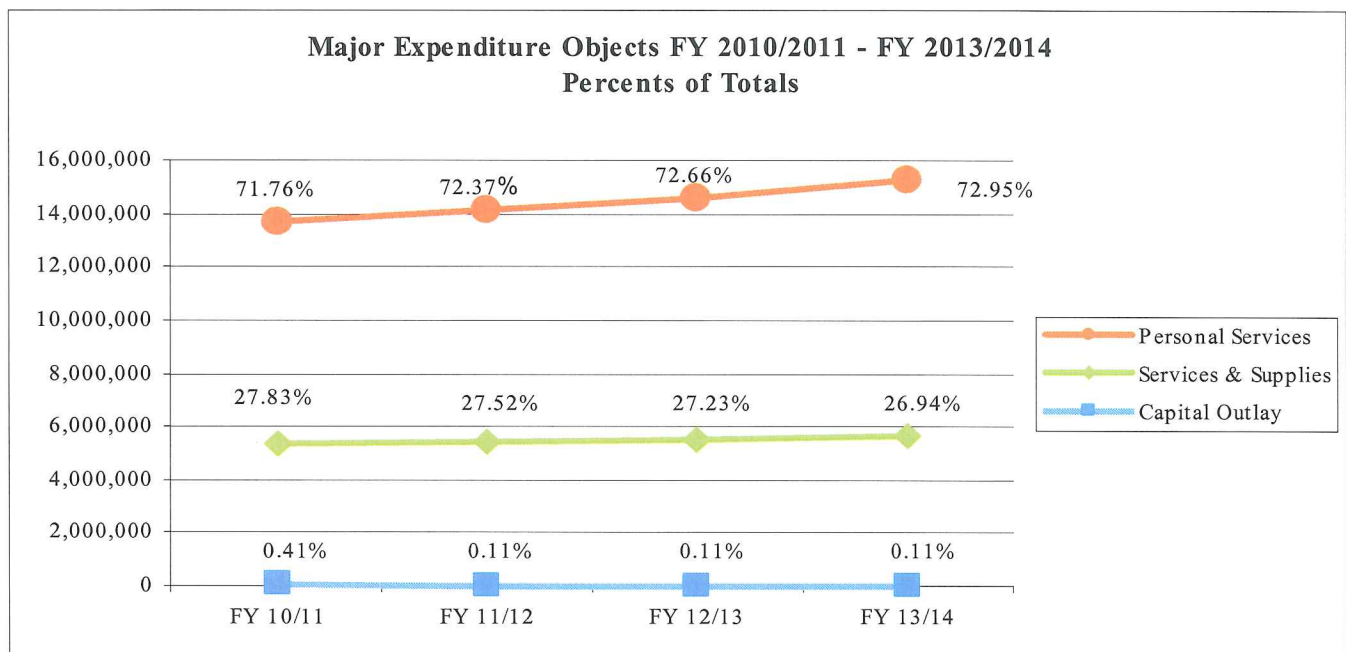
## SERVICES AND SUPPLIES

The Services and Supplies portion of the Town's municipal budget totals \$5,617,160 for fiscal year 2013/2014, an increase of \$153,859 (2.82%) over the fiscal year 2012/2013 Services and Supplies budget of \$5,463,301. Major increases over \$10,000 include:

Major Increases	FY 2012/2013	FY 2013/2014	\$ Inc/(Dec)	% Inc-/Dec
Buildings & Grounds – Electric	\$ 26,000	\$ 272,200	\$ 246,200	946.92%
Buildings & Grounds – Natural Gas	22,000	79,500	57,500	261.36%
Buildings & Grounds – General Services	223,500	277,800	54,300	24.30%
Buildings & Grounds – Water	2,400	30,700	28,300	1179.17%
Sewage Collection & Disposal – Services	0	25,000	25,000	100.00%
Roadways – General Service	91,500	111,225	19,725	21.56%
Fire Fighting – Town Organization	553,280	571,262	17,982	3.25%
Regulations & Ins. – Consulting Services	78,024	92,000	13,976	17.91%
Solid Waste Disposal – Services	152,100	164,700	12,600	8.28%
Buildings & Grounds – Heating Oil	0	11,800	11,800	100.00%
Sewage Coll. & Disposal – Services Other	<u>752,890</u>	<u>763,000</u>	<u>10,110</u>	<u>1.34%</u>
<b>Total</b>	<b><u>\$1,901,694</u></b>	<b><u>\$2,399,187</u></b>	<b><u>\$497,493</u></b>	<b><u>26.16%</u></b>

## CAPITAL OUTLAY

The third major category of Town expenditure is Capital Outlay. For fiscal year 2012/2013, the Town of Avon has budgeted no significant non-routine capital expenditures. This includes capital equipment or facilities improvements of \$20,000 or less and a life expectancy of less than five (5) years. Expenditures recommended for fiscal year 2013/2014 total \$22,837, an increase of \$1,797 (8.54%) from fiscal year 2012/2013. There are no major capital outlay expenditures recommended for fiscal year 2013/2014.



## SCHOOL OPERATING BUDGET

The Board of Education accounting system is mandated by the State of Connecticut. The Board of Education is required to submit their budget to the Town Council no later than February 15.

Account/Expenditures General Fund	2010/2011 Budgeted	2011/2012 Budgeted	2012/2013 * Budgeted	2013/2014 * Adopted
Salaries	\$ 29,497,143	\$ 30,759,950	\$ 31,843,873	\$ 33,068,813
Employee Benefits	6,451,740	6,817,125	7,314,548	7,961,006
Purchased Professional & Tech Services	261,618	347,152	850,067	831,715
Property Services	640,540	687,423	729,110	763,538
Other Purchased Services	3,354,069	3,368,102	4,877,094	4,940,141
General Supplies & Utilities	3,190,052	2,449,188	2,450,607	2,498,064
Equipment	83,585	201,767	328,382	244,053
Fees & Memberships	51,272	76,537	70,002	58,756
<b>SUBTOTAL GENERAL FUND</b>	<b><u>\$43,530,019</u></b>	<b><u>\$44,707,244</u></b>	<b><u>\$48,463,683</u></b>	<b><u>\$50,366,086</u></b>
<b>Special Revenue Fund</b>				
Cafeteria Operation	\$ 974,792	\$ 974,792	\$ 1,323,683	\$ 1,370,715
Prepaid State & Federal Grants	1,406,211	1,406,211	753,734	1,038,185
Use of School Facilities	10,000	10,000	54,000	54,000
Pay to Play/Gate Receipts	0	0	0	0
<b>Total Special Revenue Fund</b>	<b><u>\$ 2,391,003</u></b>	<b><u>\$ 2,965,002</u></b>	<b><u>\$ 2,131,417</u></b>	<b><u>\$ 2,462,900</u></b>
<b>TOTAL ALL FUNDS</b>	<b><u>\$45,921,022</u></b>	<b><u>\$47,098,247</u></b>	<b><u>50,595,100</u></b>	<b><u>\$52,828,986</u></b>

\* Please note that a change in budgeting was implemented for 2012/2013

## SEWER OPERATING BUDGET

The \$1,807,419 for the operation and maintenance of the sewer system is offset by revenues from the Special Revenues Fund. The \$1,807,419 budget includes \$480,186 in Personal Services and \$945,175 in Supplies and Services, of which the majority is for treatment contracts with the Towns of Farmington, Simsbury, and Canton. The Sewer Operating Budget has increased \$54,893 (3.13%). All costs are paid from sewer revenues, independent of tax revenues. A \$200,000 capital expenditure for a Lateral Extension Program is included in the Capital Improvement Program.

## CAPITAL & DEBT SERVICE BUDGETS - CAPITAL BUDGET

The Capital Improvement Program is a ten-year list of capital projects which are proposed by the Town Council and Board of Education for the next ten (10) years. The first five years are provided in detail; the second five-year period in summary fashion only. The first year of the program is called the Capital Budget.

The fiscal year 2013/2014 appropriation for Capital and Debt Service Budgets totals \$6,272,087 a decrease of \$47,034 (-0.74%) from the fiscal year 2012/2013 appropriation of \$6,319,121. For fiscal year 2013/2014, the Debt Service (principal and interest payments) on Bonds, Bond Anticipation Notes, and Short-Term Notes totals \$3,858,790, a decrease of \$687,548 (-15.12%).

The appropriation of \$300,000 to the CNREF (Account 493) is an increase of \$225,000 (300.00%) from the fiscal year 2012/2013 appropriation of \$75,000. The Capital Equipment (Account 485.03) shows a decrease of \$394,000 (-43.78%) and the Capital Facilities (Account 485.01) shows an increase of \$809,514 (101.47%) from \$797,783 to \$1,607,297.

A Summary Schedule for the adopted Capital Improvement Program for the ensuing fiscal year and four subsequent fiscal years is included under the Capital Improvement section. A summary of Capital Budget and Debt Service Expenditures over the past four years, as well as those appropriated for fiscal year 2013/2014, are included in the charts below.

### CAPITAL BUDGET AND DEBT SERVICE EXPENDITURES FY 2010/2011 - FY 2013/2014

FISCAL YEARS	Appropriated 2010/2011	Appropriated 2011/2012	Appropriated 2012/2013	Adopted 2013/2014
Debt Service: Long Term	\$5,010,181	\$4,808,189	\$4,546,338	\$3,858,790
Short Term	-	-	-	-
<b>Sub-Total</b>	<b>\$5,010,181</b>	<b>\$4,808,189</b>	<b>\$4,546,338</b>	<b>\$3,858,790</b>
Capital Improvement Program:				
CNREF	\$ 56,400	\$ 80,560	\$ 75,000	\$300,000
Facilities	920,996	1,136,297	797,783	1,607,297
Equipment	<u>190,000</u>	<u>200,000</u>	<u>900,000</u>	<u>506,000</u>
<b>Sub-Total</b>	<b>\$1,167,396</b>	<b>\$1,416,857</b>	<b>1,772,783</b>	<b>2,413,297</b>
<b>TOTAL</b>	<b><u>\$6,177,577</u></b>	<b><u>\$6,225,046</u></b>	<b><u>\$6,319,121</u></b>	<b><u>\$6,272,087</u></b>

### Capital Budget and Debt Service Expenditures FY 2010/2011 - FY 2013/2014

