

TOWN OF TOLLAND CONNECTICUT



FY 2020-2021 OPERATING AND CAPITAL BUDGET INCLUDING 5 YEAR CAPITAL IMPROVEMENT PLAN

As Proposed by Town Manager, Michael Rosen

March 4, 2020

Affirmative Action/Equal Opportunity Employer



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Town of Tolland

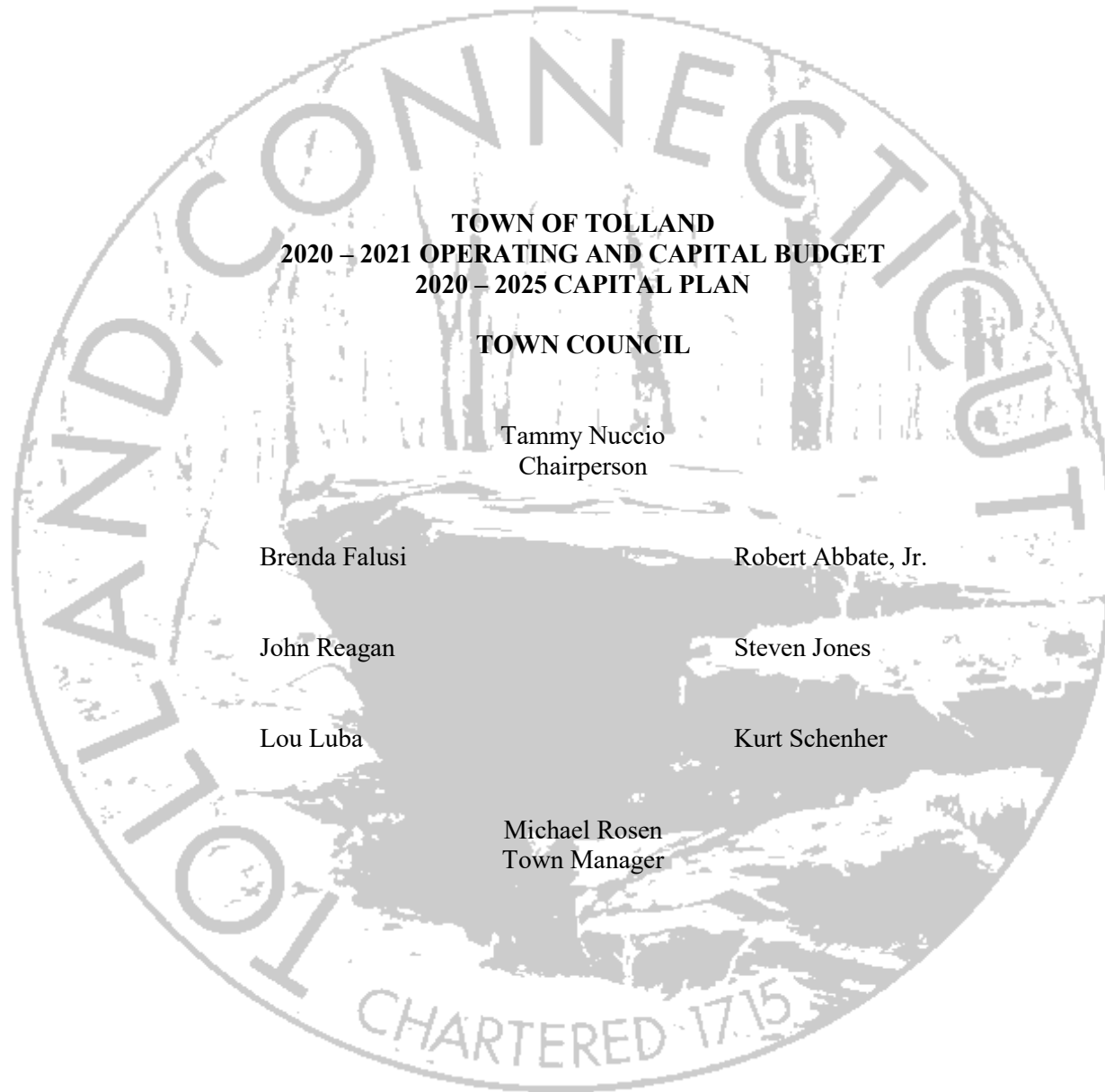
Connecticut

For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morill

Executive Director



**TOWN OF TOLLAND
2020 – 2021 OPERATING AND CAPITAL BUDGET
2020 – 2025 CAPITAL PLAN**

TOWN COUNCIL

Tammy Nuccio
Chairperson

Brenda Falusi

Robert Abbate, Jr.

John Reagan

Steven Jones

Lou Luba

Kurt Schenher

Michael Rosen
Town Manager

Mission of the Town of Tolland: To enrich the quality of life of our residents and all those we serve by providing cost-effective municipal services while optimizing resources.

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March 4, 2020

Dear Town Council:

As I prepare my first budget as Town Manager of Tolland, I am honored to have been selected to serve a community that is regularly identified as one of the best small communities to live in throughout the nation. Tolland continues to have an outstanding school system, as well as cost effective and highly efficient municipal services, and a wide array of amenities for our residents to enjoy such as acres of open space and a number of recreation areas. Tolland is certainly a wonderful place to work, live, and raise a family! In addition, we are one of the few towns in our population group with a Triple A bond rating from the Standard and Poor's Financial Rating Agency as well as the Fitch Rating Agency, which reflects our strong financial management and adherence to sound financial policies.

Tolland has much to be proud of and has weathered the economic downturn of the past several years fairly well. In preparing the 2020-2021 municipal budget, I am taking into consideration certain realities that are out of our local control. Connecticut's Governor and State Legislature are both confronted with continued difficulties associated with the State budget and the slow rebound of certain sectors of the Connecticut economy. These structural deficits put significant pressure on the revenue contribution which the State makes to municipalities. While everyone recognizes the overreliance in Connecticut on property tax as the major source of local revenue, the reallocation of Education Cost Sharing Funds (ECS) from wealthier communities to the more urban communities means to Tolland a reduction of significant revenue and only serves to put further pressure on already strained municipal finances. The Governor's proposed budget reduces ECS funding by \$330,309. Our ECS grant total would be \$9,105,528 compared to the current revised budget of \$9,435,837. We can anticipate a loss of ECS revenue of over \$300,000 each year going forward through 2028 due to reallocation. For FY 2020-21 we are somewhat fortunate, in that last year while developing the original adopted budget, we had used the Governor's amount for ECS which included a drastic reduction. After our budget had been adopted, the Legislature restored the original ECS reduction phase-in plan. This year's budget estimate for ECS will reflect an increase in revenue, but in essence will be less than we received this year.

In recent years as our State revenues have declined, there has been a call from some to rely greater on the use of fund balance as a source of revenue replacement. Traditionally the Town has used approximately \$200,000 as a revenue source from fund balance. Fund balance is the Town's emergency savings account and any use in a given year to offset on-going expenditures creates in subsequent years a revenue gap if the funding level cannot be sustained. Typically, larger than normal use of fund balance in any given year would be to address non-recurring costs, such as emergency facility repairs or to address the impacts of severe weather conditions. The Town's fund balance policy specifies that the use of unassigned fund balance should be in the range of 10-15% of GAAP expenditures, with overall fund balance being a range of 10-17%. The policy further states that if unassigned fund balance goes below 10%, then fund balance cannot be used as a revenue source until such time that the use would allow for a 10% cushion.

Our unassigned fund balance over the years as a percentage is as follows based on using \$300,000 in FY 2019-20 and 2020-21, and paying for one fire truck in cash:

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
12.40	11.88	11.98	12.27	13.17	13.53	12.81	11.96 (estimated)

Our unassigned fund balance over the years as a percentage is as follows based on using \$300,000 in FY 2019-20 and 2020-21, and borrowing for the fire truck:

2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
12.40	11.88	11.98	12.27	13.17	13.53	14.02	13.14 (estimated)

As you can see, there is not a large amount of additional unassigned fund balance that could be used as revenue source in future years without violating the parameters of the policy. In addition there is no anticipation or plan to grow fund balance to allow for such potential use with budgets being as tight as they are. Therefore, I do not feel it is financially prudent or sustainable to use unassigned fund balance in an amount significantly greater than that which I am recommending as a revenue source to fund on-going expenditures.

I believe what I have recommended for expenditures is necessary for the Town's overall operation, including capital improvements as well as money needed for debt services. In regard to the Board of Education budget, I am passing forward to the Town Council, for their consideration and deliberation, the recommended increase as adopted by the Board of Education which is a budget of \$40,590,408.

Tolland is a community that has properly managed its finances over the years, has kept mill rate increases well below the rate of inflation, built up proper reserves, changed health plans to high deductible plans, formed the first multi-Town health insurance program, saving hundreds of thousands of dollars in premiums, never instituted defined benefit pension plans and has taken the lead in developing programs to address the regional concern with crumbling foundations. I hope that in the near future we will see a number of homes with repaired foundations that can then return to full assessment.

Unfortunately, Tolland, like many other smaller, primarily residential communities, is impacted by a lack of diversified revenue sources, limited growth in grand lists, the continuation of expensive unfunded mandates, and the constant uncertainty of the State fiscal situation. In addition, Tolland's financial stability will be impacted by the need to reconstruct the Birch Grove Primary School due to its crumbling foundation, which will cause an increase in debt service starting in FY 2020-21 for at least the following five fiscal years.

The summary of expenditure increases is as follows:

- Increase the Board of Education budget by 1.54% or \$614,803.
- Increase the Town budget by 2.70% or \$327,221.
 - Fuel increased by \$19,373 partially due to the increase in square footage at the garage for heating needs, as well as the increase in fuel costs.
 - The budget continues to include one free bulky waste pickup which was used by some 1,600 residents last October. Our vendor Willimantic Waste Paper (WWP) has offered to continue another one-year contract addendum due to the poor recycling market conditions. This would see Recycling disposal at \$30.90 per ton (up 3%) with all fees based on 5,200 units for an estimated total of \$45,175. Also, WWP would waive the fee (\$14,924) for the one-month free Bulky Waste pick-up. The Town would only be responsible for the Bulky Waste disposal tonnage for the one-month free Bulky Waste pick-up estimated at \$15,810. These two costs total approximately \$60,985 and would again be charged to the Solid Waste Program Capital Account.

Other increases impacting the Town budget:

Item	Cost Increase
Salary increases (including overtime needs)	\$51,128
FICA, Medicare, Employee Deferred Contribution Plan	\$41,788
Health Insurance	\$101,267
Communications Account	\$20,320
Recreation – Phase-in of costs for utilities at the Recreation Center. These costs (\$27,000 in total) were moved to the Recreation Fund several years ago to assist the Town in reducing the General Fund budget. The Rec Fund is not growing as in the past and expenditures are needed for certain capital improvements making it difficult for the Fund to absorb these costs.	\$9,000
Other Services and Fees – Increased cost of physicals for more volunteers (\$4,100) and new radios for multi-agency communication needs (\$5,940).	\$10,040

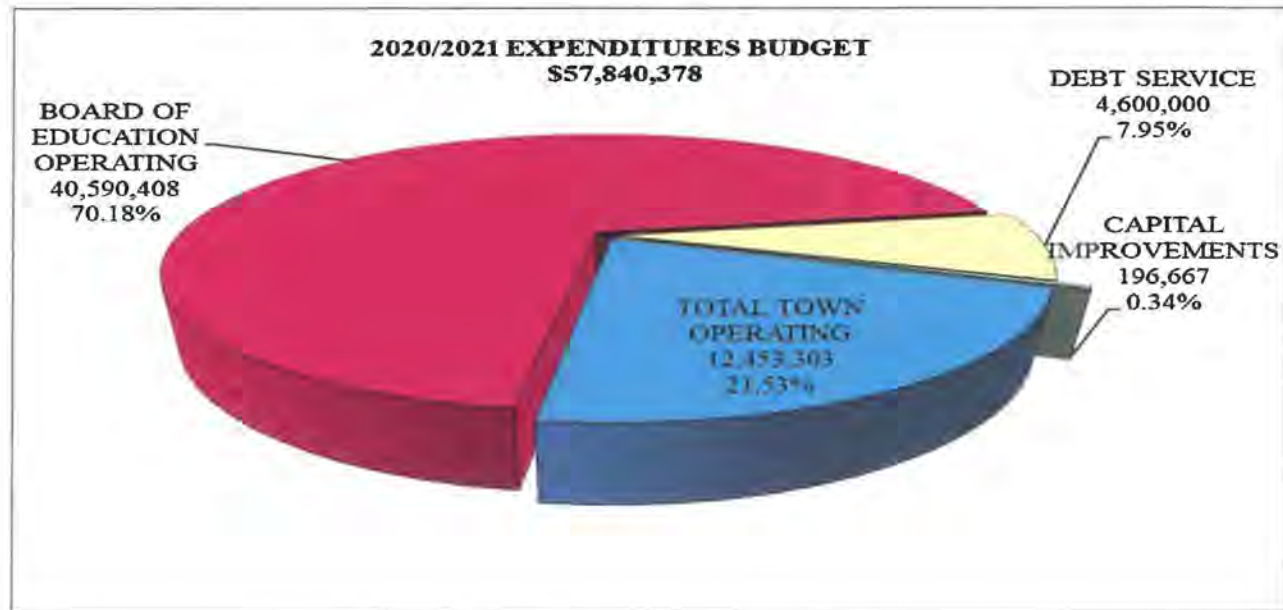
After a trend review by our Health Insurance Consultants, along with our internal review, we have budgeted a 10.45% increase in health costs in FY 2020-21.

Our Grand List decreased by \$5,258,726, due primarily to the town-wide property revaluation process, which represents a 0.41% decrease in Tolland's taxable property value. The loss in taxes after adjustments for new construction, motor vehicle supplement, and elderly exemptions result in a loss of \$189,577 based on the FY19-20 mill rate of 36.05.

Section C9-4 of the Town Charter states that the Town Manager shall present to the Town Council no later than March 27th a budget which includes a message outlining the financial policy of the Town and describing the important features of the budget plan, indicating any major changes together with reasons for such changes and containing a clear general summary of its content along with estimates for revenues and itemized expenditures for all departments including the Board of Education.

The budget which I am presenting to you retains basic services, both in the Town as well as the Board of Education, and provides for an increase in overall expenditures of 1.88% with Town operation expenses increasing by 2.70% or \$327,221, the Board of Education increasing by 1.54% or \$614,803, and Capital Improvements increased by \$75,619. The tax increase necessary to support this budget is 0.67 mills or a 1.86% increase in the mill rate. The use of Fund Balance is budgeted at \$300,000.

This budget again is impacted by the potential loss of State revenue and the modest decrease in the Grand List.



Each year as part of this budget message, the Town Manager shows the tax impact to the average low-middle-higher assessed homes. After Revaluation the average assessment for these categories of homes was \$185,100 - \$255,530 - \$448,750. It is important when trying to determine the impact of the change in the mill rate for each individual circumstance to base it on the prior year assessed value and the mill rate for that year against the new year assessed value and the new mill rate. This will reflect the actual impact of the change in the mill rate for each individual situation.

Property Tax Impact of the Town Managers Proposed Budget for Three Average Assessments						
2014 Assessment	Market Value	Taxes at 36.05 (FY 19-20)	2019 Assessment	Market Value	Taxes at 36.72 (FY 20-21)	Difference
\$117,093	\$167,276	\$4,221	\$129,570	\$185,100	\$4,758	\$537
\$188,285	\$268,979	\$6,788	\$178,870	\$255,530	\$6,568	- \$220
\$360,369	\$514,813	\$12,991	\$314,125	\$448,750	\$11,535	- \$1,457

The Town is proud of the fact that while we have held the line on general expenditures, we continue through the efforts of dedicated staff to achieve many significant results including:

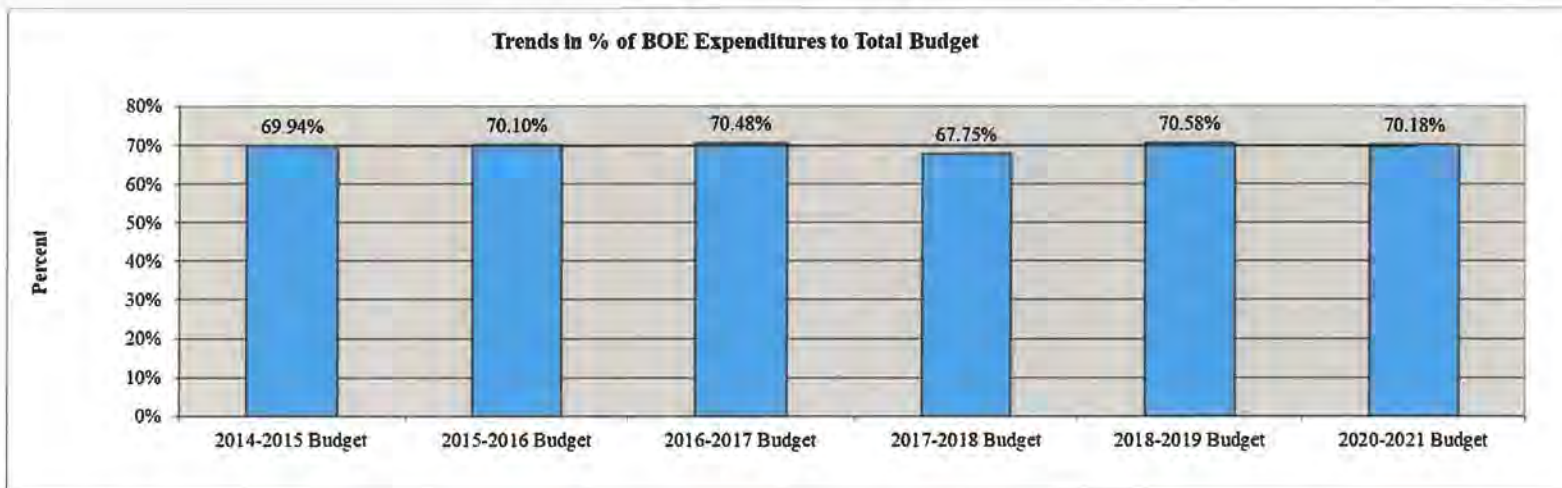
- Reaffirmed its Triple A Financial rating from Standard and Poor's and Fitch.
- Completed the construction of the expansion of the Highway Garage.
- Working with the Access Agency, completed the construction for the conversion of the former Parker School into 37 units of elderly housing funded by State Grants.
- Completion of the Tolland Green Project.

In the next fiscal year I see as major tasks:

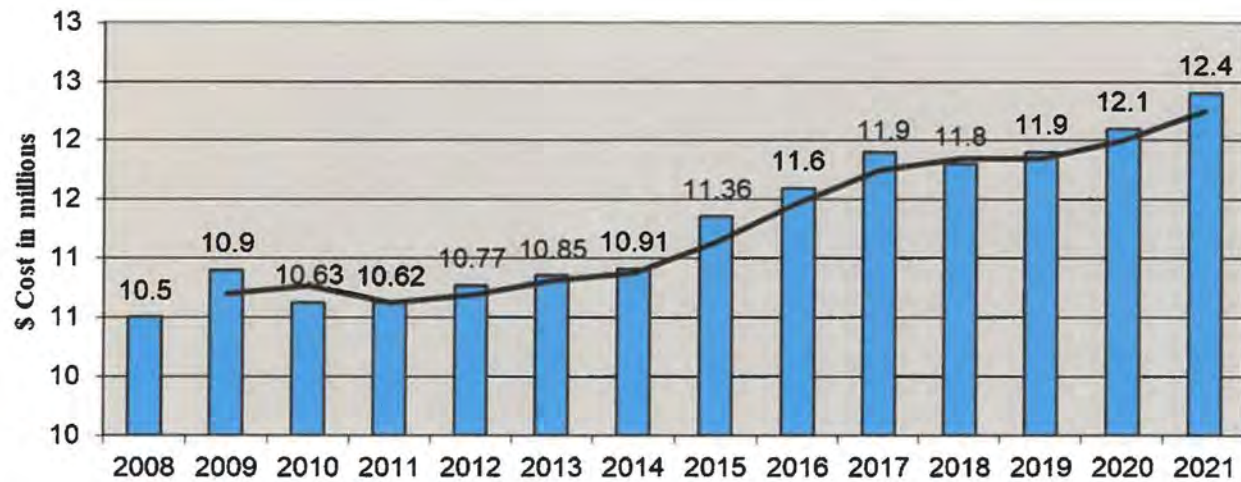
- Continue work associated with addressing the issue of residential/commercial crumbling foundations.
- Addressing the needs of the Birch Grove Primary School construction project.
- Potential for regionalization of certain Town services, including a feasibility study of back office consolidation between the Town and Schools.
- Consider forming two or more new commissions to aid and advocate for our residents.
- Starting a review of facility needs within the Fire Department, as well as the inclusion of a new Public Safety Officer position to be advertised for an April 2021 start date. This decision is based on the growing needs of the community for trained firefighters and EMTs.

This budget proposes Town operating expenditures at \$12,453,303 which is considerably less than the statewide average for Towns with populations between 10,000-30,000 which is \$23,274,052 (State Office of Policy and Management) and \$327,221 more than current year expenditures.

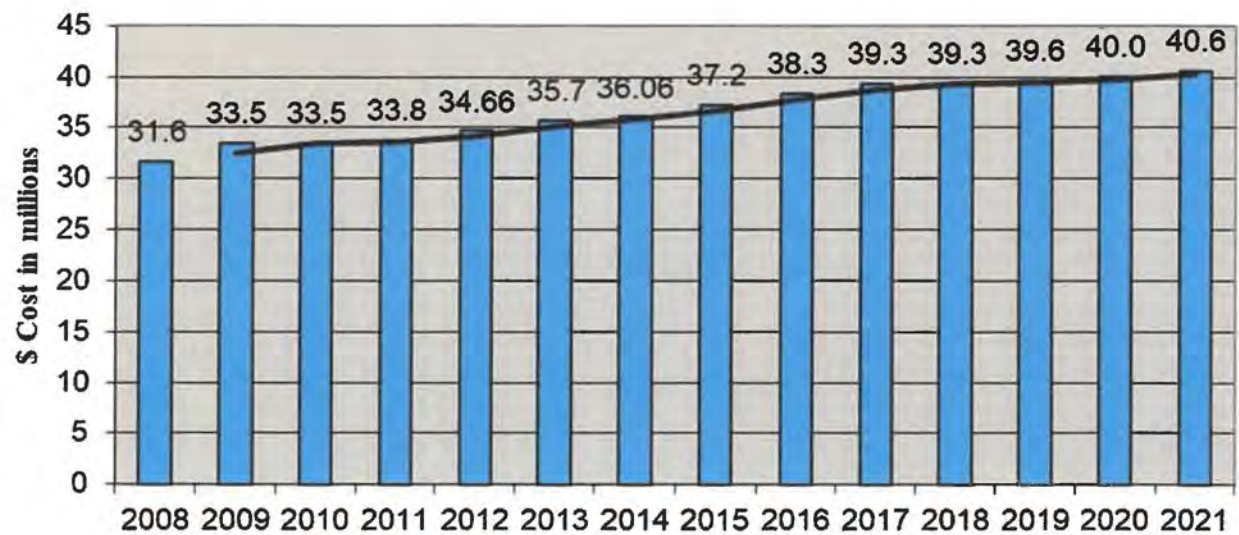
It would be unrealistic to expect over the next several fiscal years any substantial growth in state aid to lessen the burden on our local taxpayers who are already overburdened by reliance on property tax as the main source to fund municipal expenses. We are closely monitoring our current year revenue projections. It should be remembered that revenues have been budgeted at reduced amounts from previous years. Pequot funds were at \$34,843 in 2017-18, and next year they will be \$0. Conveyance tax was at \$197,854 in 2018-19, and next year is projected to be \$160,000. Many State grants have been eliminated and we always risk further reductions. Other operating revenue sources have minimal changes. We are fortunate that interest rates have risen as compared to previous years, but that also can be cyclical.



Town Operational \$ Cost in millions 2008-2021



BOE Operational \$ Cost in millions 2008-2021



The Town is fortunate to have a strong cadre of highly qualified and dedicated Town employees. Several years ago we changed the method of compensation for unaffiliated employees to one based on merit. Normally I would recommend that merit increases be within a range of 0-4.5% with an average of not more than 3%. However based on the economic realities, I am recommending an average of not more than 2.00% for all employees involved. It is important for succession purposes and for fair compensation that we ensure going forward that our ranges and salaries within ranges are competitive with the general market place.

All too often in difficult budget years there is a tendency to try and save money by deferring maintenance of facilities and equipment. The Town Council in the current year's budget demonstrated a commitment to fund capital improvements at a level necessary to ensure that the community's investment in infrastructure, facilities, and heavy equipment is maintained. Failure to continue this commitment on a yearly basis will result in deteriorating facilities, crumbling roads and bridges, and the use of heavy equipment much longer than its useful life. The recommended general fund expenditure for capital improvements is \$196,667. A detailed presentation on the Capital Plan was presented to the Town Council and general public on February 13, 2020.

The Town of Tolland remains a community seen as desirous to live, work, and play. The unique charm, the recreational and cultural amenities, the preservation of open space, the sensitivity of plan design so as not to intrude on the rural village atmosphere and a strong education system are just some of the reasons people are willing to make a significant financial investment to locate to this town. Continued change in this community is inevitable, and the impact of some of the change may be that additional dollars, when available, are needed for municipal services even during difficult times. Having a vibrant, growing community remains a better position to be in than a community that is stagnant or economically depressed. We must ensure through adequate funding that we do not regress in this regard.

Elected and appointed officials, Town employees, and residents all have the best interest of the community in mind when deliberating on budget matters. The monetary and operations issues which we face are significant as we strive to find a cost effective way to continue to make our community a desirable place to live, attend school, and conduct business. I would hope that residents would attend the Public Hearing on the Town Manager's budget held on March 18 at 7:00 p.m. in the Library Program Room. The Town Council Annual Budget Presentation is held on April 20 at 7:00 p.m. in the Library Program Room. There will also be a budget presentation by the Town Council Chair at the Senior Center on April 21 at 12:30 p.m. for those who cannot attend evening meetings. **The Annual Budget Referendum is May 5, 2020.**

The input of staff has been critical to the development of this document. I wish to express thanks to Finance Director, Lisa A. Hancock, Director of Administrative Services, Mike Wilkinson, Assistant Finance Director, Christopher Jordan, Executive Assistants, Lynn Bielawiec and Kim Kowalshyn, Senior Account Clerk, Noreen Botticello and Accountant, Laura Schwabe, who were invaluable during this process. As we proceed through the budget review process, my office as well as other Town Staff remains available to answer any questions or provide information as required regarding budget matters. For the general public's information, budget documents can be accessed on the Town's web page at www.tolland.org.

Respectfully submitted,



Michael Rosen, Town Manager

TOWN OF TOLLAND GENERAL FUND BUDGET SUMMARY				
2018-2019 Adopted Budget	2019-2020 Adopted Budget	BUDGET APPROPRIATIONS:	2020-2021 Proposed Budget	PERCENT CHANGE FROM PRIOR BUDGET
2,937,288	2,979,678	General Government	3,157,717	
415,570	437,295	Planning and Community Development	451,528	
918,468	934,157	Community Services	971,425	
4,410,043	4,494,404	Public Works and Environmental Maintenance	4,567,953	
2,139,104	2,128,204	Public Safety Services	2,133,666	
1,095,711	1,152,344	Finance and Records	1,171,014	
11,916,184	12,126,082	TOTAL -- TOWN GOVERNMENT	12,453,303	2.70%
39,642,607	39,975,605	Board of Education Operations	40,590,408	
39,642,607	39,975,605	TOTAL -- BOARD OF EDUCATION	40,590,408	1.54%
51,558,791	52,101,687	TOTAL -- OPERATING TOWN AND BOARD OF EDUCATION	53,043,711	1.81%
4,550,000	4,550,000	Debt Service	4,600,000	1.10%
61,906	121,048	Teachers Retirement	0	
4,611,906	4,671,048	TOTAL -- CAPITAL IMPROVEMENTS AND DEBT SERVICE	4,796,667	62.47%
56,170,697	56,772,735	TOTAL TOWN APPROPRIATIONS	57,840,378	1.88%
11,141,196	10,603,705	LESS: Estimated Revenues from Non-Tax Sources	11,046,772	
690,000	300,000	LESS: General Fund Balance Applied	300,000	
44,339,501	45,869,030	AMOUNT TO BE RAISED BY CURRENT TAXES	46,493,606	
56,170,697	56,772,735	TOTAL TOWN REVENUES	57,840,378	1.88%
1,278,985,708	1,282,255,811	NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,276,614,985	
7,300,000	6,500,000	LESS: Senior Tax Relief Program	6,400,000	
8,546,424	5,031,020	LESS: Corrections, and Assessment Appeals	7,759,680	
500,000	700,000	PLUS: New Construction	500,000	
16,000,000	16,800,000	PLUS: Motor Vehicle Supplement	17,500,000	
	3,000,000	LESS: Crumbling Foundation Reductions	1,500,000	
1,279,639,284	1,285,224,791	NET TAXABLE GRAND LIST	1,278,955,305	
1,266,842,891	1,272,372,543	NET ADJUSTED COLLECTIBLE GRAND LIST @ 99.0%	1,266,165,752	
35.00	36.05	MILL RATE	36.72	1.86%

THREE YEAR REVENUE AND EXPENDITURE COMPARISON

	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Proposed Budget	\$ Change 2019/20 to 2020/21	% Change 2019/20 to 2020/2021
PROPERTY TAXES	45,048,508	46,306,504	46,962,461	655,957	1.42%
STATE & FEDERAL GRANTS	222,822	517,805	517,405	(400)	-0.08%
LICENSES, PERMITS & FEES	322,380	258,500	273,500	15,000	5.80%
CHARGES FOR CURRENT SERVICES	354,971	323,940	332,940	9,000	2.78%
INVESTMENT INCOME/OTHER REVENUE	505,212	190,000	340,000	150,000	78.95%
EDUCATION GRANTS	9,770,068	8,875,986	9,114,072	238,086	2.68%
CONTRIBUTION FROM FUND BALANCE	280,000	300,000	300,000	-	0.00%
REVENUE TOTALS	<u>56,503,961</u>	<u>56,772,735</u>	<u>57,840,378</u>	<u>1,067,643</u>	<u>1.88%</u>
TOTAL TOWN OPERATING	11,661,838	12,126,082	12,453,303	327,221	2.70%
BOARD OF EDUCATION OPERATING	39,950,833	39,975,605	40,590,408	614,803	1.54%
CAPITAL IMPROVEMENTS	627,030	121,048	196,667	75,619	62.47%
TEACHERS RETIREMENT	0	0	0	-	
DEBT SERVICE	4,549,565	4,550,000	4,600,000	50,000	1.10%
EXPENDITURES TOTALS	<u>56,789,266</u>	<u>56,772,735</u>	<u>57,840,378</u>	<u>1,067,643</u>	<u>1.88%</u>

GENERAL FUND FINANCIAL RESULTS AND PROPOSED BUDGET

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	Actual	Actual	Actual	Estimated Actual	Proposed Budget
Revenues:					
Property taxes	\$ 43,606,051	44,200,499	45,048,508	46,462,336	46,962,461
Intergovernmental	11,626,792	9,861,706	9,992,890	9,961,866	9,631,477
Charges for services, Licenses, Permits and Fees	681,566	647,046	677,351	608,390	606,440
Investment income	90,895	115,143	393,603	410,000	325,000
Other revenues	46,090	116,672	73,440		15,000
Total revenues	\$6,051,394	\$4,941,066	\$6,185,792	\$7,442,592	\$7,540,378
Expenditures:					
Current:					
General government	2,866,904	2,893,573	2,865,362	2,988,711	3,157,717
Planning and community development	400,984	433,219	401,292	432,697	451,528
Community services	941,530	907,175	915,399	916,361	971,425
Public works	4,413,405	4,384,733	4,389,897	4,514,741	4,552,953
Public safety services	1,945,099	1,682,030	2,000,511	2,016,662	2,133,666
Finance and records	931,217	943,671	931,755	978,004	1,006,529
Contingency and other	218,567	160,609	132,622	61,200	164,485
Board of Education	38,889,235	38,113,122	39,557,494	39,975,605	40,590,408
Debt service	4,550,091	4,557,129	4,468,517	4,550,000	4,606,000
Teachers Retirement					-
Total expenditures	\$5,157,032	\$4,075,261	\$5,662,849	\$6,433,981	\$7,628,711
Excess of Revenues over Expenditures	894,362	865,805	522,943	1,008,611	(88,333)
Other Financing Sources (Uses) :					
Sources:					
Bond Premium					
Cancellation of prior year purchase orders	178,154	70,278	38,169		
Contribution of fund balance					
Contribution of fund balance - other fund	15,000		280,000	7,000	
Contribution of Fund Balance for Storm Fund Assigned Balance					
Uses:					
Additional appropriation bond premium					
Transfer to Capital Improvement fund from General Fund - Education	(54,578)	(54,578)	(105,000)		
Transfer to Capital Improvement fund from General Fund			(61,906)	(946,048)	(196,667)
Transfer to Capital Improvement fund from General Fund -Education			(460,124)		
Transfers out (General Fund to Debt Service Fund)			(81,048)		
Transfers out (General Fund to new Municipal Tax Stabilization Fund)				(225,000)	
Transfers out (Dog, Sewer Reserve and Other Funds)	(242,615)	(25,000)	(25,000)	(15,000)	(15,000)
Transfers out (Education Reserve Fund)			(393,339)	(85,113)	
Net other financing (Uses) Sources	(104,039)	(9,300)	(806,248)	(1,264,161)	(211,667)
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	790,323	856,505	(283,305)	(255,550)	(300,000)
Fund Balance at Beginning of Year	7,363,653	8,153,976	9,010,481	8,725,176	8,469,626
Fund Balance, budgetary basis at End of Year	\$ 8,153,976	9,010,481	8,725,176	8,469,626	8,169,626
Fund Balance as a percentage of budgetary expenditures	14.70%	16.64%	15.36%	14.68%	14.17%
Fund Balance, GAAP basis:					
Committed for Education & Other funds Use	46,580	46,580	421,522	506,635	506,635
Encumbrances included as expenditures in budgetary basis	1,754,146	1,582,231	1,541,511	1,550,000	1,550,000
Prior year Encumbrances	69,136	91,133	189,010	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	\$ 10,023,838	\$ 10,730,425	\$ 10,877,219	\$ 10,726,261	\$ 10,426,261
Assigned with designation for specific purpose in future budget	(400,000)	(690,000)	(300,000)	(300,000)	(300,000)
Assigned for encumbrances	(1,823,282)	(1,673,364)	(1,730,521)	(1,700,000)	(1,700,000)
Restricted for use of Bond Premium for Debt Payments			(275,000)	(275,000)	(275,000)
Supplemental appropriation of Use of Fund Balance	(46,580)	(46,580)	(421,522)	(506,635)	(506,635)
Unassigned and available Fund Balance (GAAP Basis)	7,753,976	8,320,481	8,150,176	7,944,626	7,644,626
GAAP Basis Expenditures (Includes Excess Cost)	63,172,806	63,179,227	60,227,660	62,034,490 *	63,895,524 *
Unassigned Fund Balance as a percentage of GAAP expenditures	12.27%	13.17%	13.53%	12.81%	11.96%

TOWN OF TOLLAND
PERCENTAGES OF TOTAL REVENUES AND EXPENDITURES

	Revaluation year						Revaluation year
<i>Revenues</i>	2014-2015 Budget	2015-2016 Budget	2016-2017 Budget	2017-2018 Budget	2018-2019 Budget	2019-2020 Budget	2020-2021 Proposed
Property Taxes	76.30	76.83	77.66	78.89	79.79	81.56	81.19
State and Federal Grants	1.18	1.15	1.56	0.91	0.36	0.91	0.89
Licenses, Permits and Fees	0.43	0.65	0.47	0.49	0.47	0.46	0.47
Charges for Current Services	0.72	0.63	0.59	0.61	0.64	0.57	0.58
Investment Interest/Other	0.12	0.11	0.10	0.13	0.16	0.33	0.59
Educational Related Grants	20.76	20.18	19.34	18.25	17.35	15.63	15.76
Use of Fund Balance	0.49	0.46	0.27	0.72	1.23	0.53	0.52
	100.00	100.00	99.99	100.01	100.0	100.0	100.00

<i>Expenditures</i>	2014/15	2015/16	2016/17	2017-2018	2018-2019	2019-2020	2020-2021
Town Operating							
General Government	5.27	5.20	5.13	5.20	5.23	5.23	5.46
Planning & Community Development	0.66	0.65	0.72	0.77	0.74	0.74	0.78
Community Services	1.56	1.69	1.66	1.63	1.63	1.63	1.68
Public Works	8.34	8.22	7.94	7.91	7.85	7.85	7.90
Public Safety	3.46	3.43	3.65	3.58	3.81	3.81	3.69
Records/Financial	1.71	1.78	1.77	1.69	1.69	1.69	1.74
Contingency/Other	0.36	0.28	0.40	0.35	0.26	0.26	0.28
Total Town Operating	21.36	21.24	21.28	21.14	21.21	21.21	21.53
Education	69.94	70.10	70.48	70.59	70.58	70.58	70.18
Debt Service	8.54	8.32	8.15	8.17	8.10	8.10	7.95
Teachers Retirement							
Capital Improvements	0.16	0.34	0.10	0.10	0.11	0.11	0.34
	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Mill Rate	31.05	33.36	34.19	34.48	35.00	36.05	36.72
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Grand Levy	40,444,416	41,832,151	43,257,259	43,959,145	44,787,375	46,332,354	46,963,238
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Mill Rate Increases	0.86	2.31	0.83	0.29	0.52	1.05	0.67
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CITIZENS' GUIDE TO THE BUDGET

Introduction to the Budget Document

The annual budget is a dynamic document that has four primary functions:

- It is a **policy document** because it sets a coherent statement of entity wide short- and long-term financial policies.
- It is a **financial plan**, which provides an overview of the resources and spending budgeted by the Town.
- It is a **communications device**, which informs about significant budgetary issues conveyed in an easy to read format.
- It is an **operation guide**, which describes services or functions with efficiency and effectiveness measures.

The Budget as a Policy Document:

As a policy document, the budget indicates what services the Town of Tolland will provide for the upcoming fiscal year. It provides objectives and accomplishments for each department within the organization, which are based on the short- and long-term goals and financial policies set forth by the Town Council. The details of these policies and goals are included later in this section.

The Budget as a Financial Plan:

As a financial plan, the budget outlines the costs of services and how they are funded. The revenue and expenditure sections provide an overview of the funding sources and the services they support. Details of all expenditures, including Capital Improvement projects, are presented by division and department following the summaries.

The Budget as a Communications Device:

As a communications device, the budget is designed to be an easy to read document with summary information in the form of text, graphs and charts. It begins with a message from the Town Council, which outlines the overall budget and includes budgetary issues, trends and choices. The Citizens' Guide provides an overview of the Town, its personnel, services, policies and budget process. In addition, a table of contents provides a listing of sections in the order in which they appear in the budget. The Statistical section includes supplemental information that is relevant to the Town. A glossary of financial budget terms can be found at the end of the budget and has been provided as a reference guide.

The Budget as an Operations Guide:

As an operations guide, the budget shows how the departments are organized in order to provide the services that will be delivered to the community. It is organized into the six operating divisions with an organizational chart and overview of their total budget followed by a detailed budget, goals and accomplishments for each department. Following the operating budgets are three sections for Board of Education, Debt Service and Capital Improvements, each with supplemental information and charts.

Description and History of the Town

Tolland is a residential community of 40.4 square miles and a population of approximately 14,838 that retains impressive remnants of its rural past and substantial areas of protected open space. Expanding commercial and industrial resources are notably bolstering the economic base of the Town but in a way consistent with planning designed to preserve the community's character and provide open space.

Tolland is located 20 miles northeast of Hartford and approximately 90 miles southwest of Boston, Massachusetts. Interstate 84, a major east-west transportation corridor, bisects the Town. Bradley International Airport, approximately 25 minutes driving time away, provides convenient air connections to the rest of the country and the world. Significant to the Town in several ways, the main campus of the University of Connecticut is within 10 miles to virtually any point within the Town. Commuter bus service connects Tolland to Hartford and to UConn. A majority of the Town's labor force is employed in the central Connecticut area, primarily in the financial services, industrial, governmental and higher education sectors.

The Town of Tolland, originally part of the Town of Windsor, was chartered in 1715 and incorporated in 1722. Tolland's legacy includes a New England Town Green of substantial proportions as its signature amenity. Tolland Green is the heart of the community, and the area around it is preserved as both a National and Local Historic District. Included in the district are several of the Town's historic attractions, such as the former Tolland County Court House, the Old Jail Museum and the Hicks-Stearns Family Museum, plus a number of gracious 18th and 19th century homes. Municipal offices and the Town Library anchor one end of the Green. A few miles from the Green, the Town's oldest home, the 1733 Daniel Benton Homestead Museum, was restored by the Town of Tolland in conjunction with the Historical Society and grant funds, symbolizing the value the community places on preserving its heritage. The Town also has a strong agricultural heritage, evident in the many farms that remain today.

The Town is a growing outer-ring suburb of the Hartford metropolitan area. Ninety-five percent of its dwellings are owner occupied and ninety-five percent are single-family homes. Land subdivision activity and housing starts have slowed down over the last 8 years due to the economic downturn, planned changes in zoning regulations and purchase by the Town of open space. There are indications of increased activity in the commercial and multi-family sector based on discussions with potential developers.

Municipal Government

Tolland is governed by a charter first adopted in 1973 (amended most recently in November 2018) under home rule provisions of the Connecticut General Statutes. As provided in the Charter, the Town utilizes the Council-Manager form of government. The seven members of the Town Council, who are elected at large for two-year terms, comprise the legislative and policy-making body of the Town. The Town Manager, who is appointed by the Town Council based on executive and administrative qualifications, character, education, training and experience, is the full-time Chief Executive Officer. The Town Council elects its Chairperson and Vice Chairperson and appoints members to various Town boards, commissions and committees. For a Complete Listing of all Town Boards and Commissions and their Charges, please visit <http://www.tolland.org/> and choose the Government drop down. The Town Manager appoints department heads subject to confirmation by the Town Council. The Town Manager and the Director of Finance and Records are responsible for the financial management of the Town. The additional information about the Town of Tolland community, demographics and services is presented in the "Statistics" section of this book.

The Town of Tolland provides its residents with a complete level of municipal services. The Town Administration is organized around six primary divisions such as:

- General Government: Provides oversight from the Town Council to the Town Manager and ultimately to all other divisions. This division provides the administrative services for all departments including benefits, insurance and legal services.
- Planning and Community Development: This division houses the departments of Planning and Zoning, Inland Wetlands Enforcement, Building Inspection and Health code inspections.
- Community Services: This division includes Human Services, Elderly, Youth, Library and Recreation Services.
- Public Safety: This division includes Police (under contract with the Connecticut State Police), a combination volunteer/paid Fire and Ambulance Department, Fire Marshal, Emergency Management and Animal Control Services.
- Public Works: This division includes the departments of Highway Maintenance, Parks and Facilities, Solid Waste and Recycling and Cemeteries. The Town Engineer whether employee or through contract service provides engineering services to Planning and Community Development, Public Works, the Tolland Water Commission and Water Pollution Control Authority.
- Finance and Records: This division includes Town Clerk, Town Assessment Services, Revenue Collection, Information Technology Services and Financial Services.

The Town has successfully privatized and contracted out several municipal services. Examples include the construction/reconstruction of roads, refuse and recyclable collection, sewer capacity and certain community services functions such as health services through the Eastern Highlands Health District and Information Technology services through the Town of South Windsor. The Town is also part of a six-town regional health insurance program that allows benefits to be administrated on a self-insured basis.

The Town of Tolland provides water and sewer services to a small sector of the community. The Tolland Water System services approximately 504 residences, 34 commercial accounts with multiple businesses, 3 municipal and 3 Board of Education buildings, and the Merrow Road Island Irrigation system. The Connecticut Water Company services other designated sections throughout the Town. Public sewers are available in the west central portion of the Town, which includes the expanded Business Park, Old Post Road to the schools, through the Gateway Zone to the new high school and through the Technology Corridor Zone.

Public Schools

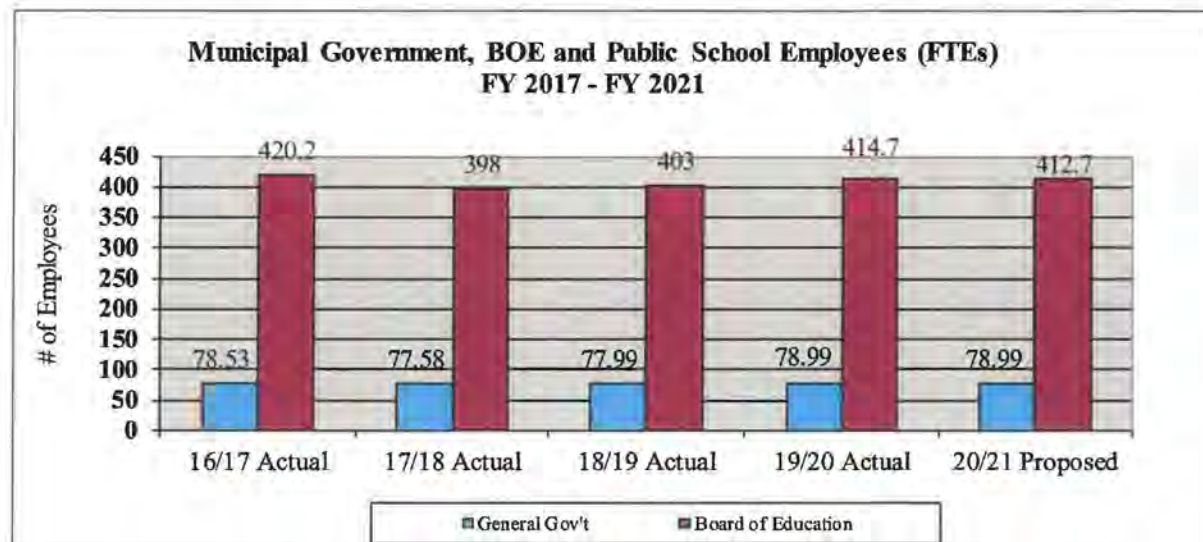
An elected Board of Education of nine members makes the policy for the Town's kindergarten through grade twelve educational systems. It appoints the Superintendent of Schools who has responsibility for administration of the Tolland School System. Tolland schools, as of October 2019, had an enrollment of approximately 2,354 students being taught in four facilities:

Birch Grove Primary School (grades pre-K-2)	468 students
Tolland Intermediate School (grades 3-5)	496 students
Tolland Middle School (grades 6-8)	572 students
Tolland High School (grades 9-12)	818 students

Tolland students consistently rank well above State averages in all categories of academic performance testing and have measured up well with peers in comparable communities (towns designated by the Connecticut Department of Education as constituting an education Reference Group).

Municipal and Board of Education Employees

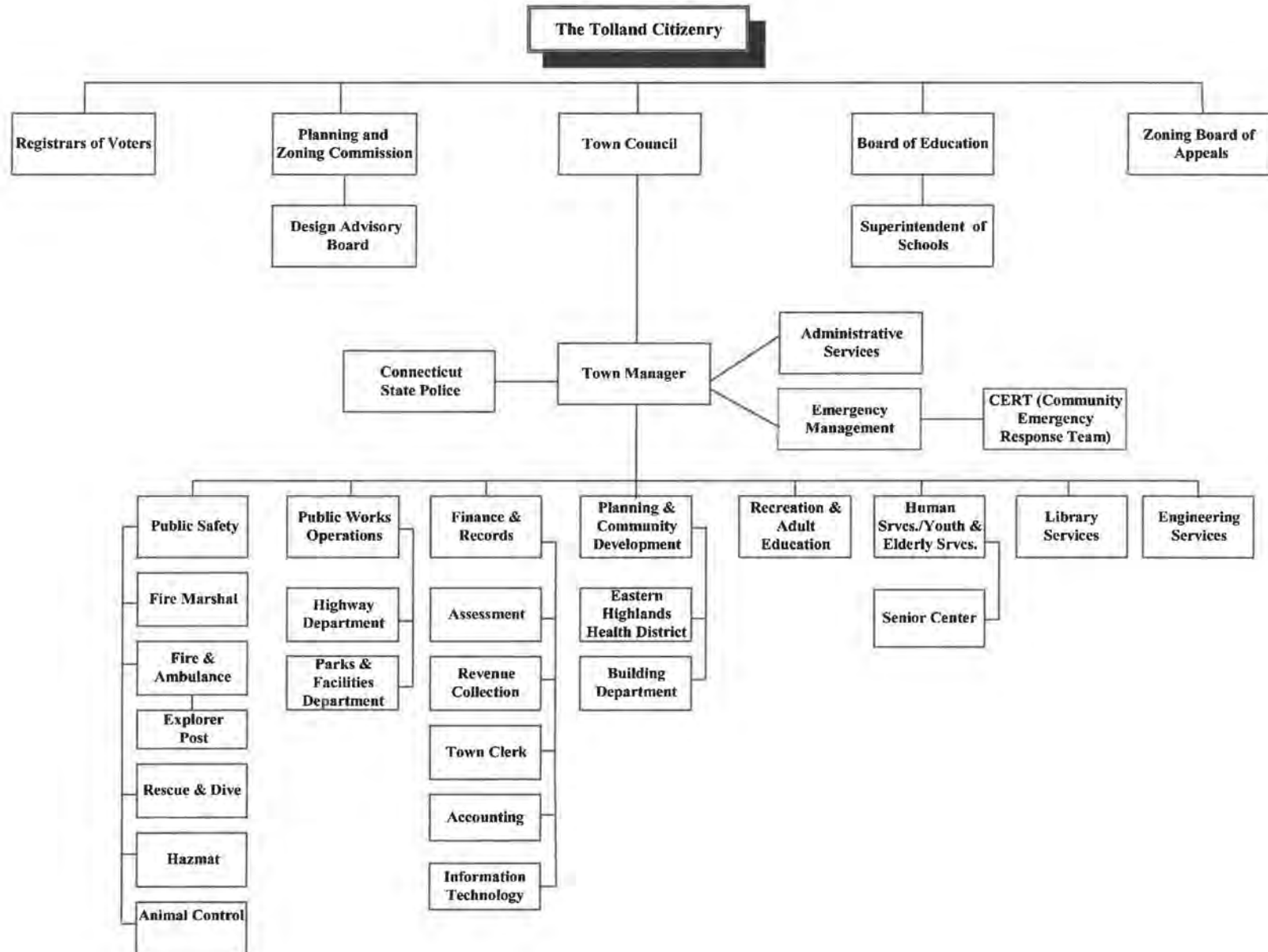
The following chart shows totals for full-time and full-time equivalent employees over the last six fiscal years.



- General Government Personnel includes all municipal staff, which includes Administration, Planning and Community Development, Community Services, Public Works, Public Safety, Finance: 77.79 tax supported and 1.2 other self-supporting funding.
- Board of Education Personnel includes all teaching staff, support services, facilities services: 350.8 tax supported position, 61.9 Non-Board funded positions.

Town of Tolland

Organization Chart



TOWN OF TOLLAND
MUNICIPAL EMPLOYEES – FULL-TIME EQUIVALENTS

	Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Adopted 2020 - 2021		Actual 2017 - 2018	Actual 2018 - 2019	Actual 2019 - 2020	Adopted 2020 - 2021
Position Title					Position Title				
GENERAL GOVERNMENT:					PUBLIC WORKS (cont.)				
Town Manager	1.00	1.00	1.00	1.00	Working Leader	1.00	1.00	1.00	1.00
Executive Assistant <i>(part funded by TWC)</i>	2.00	2.00	2.00	2.00	Laborer	11.00	12.00	12.00	12.00
Director of Administrative Services	1.00	1.00	1.00	1.00	F/T Custodian	1.00	1.00	1.00	1.00
					P/T Custodian	1.10	.60	.60	.60
PLANNING & COMMUNITY DEVELOPMENT:					Mechanic	3.00	3.00	3.00	3.00
Building Inspector	1.00	1.00	1.00	1.00	Truck Driver	4.00	4.00	4.00	4.00
Administrative Secretary	1.00	1.00	1.00	1.00	Equipment Operator	4.00	4.00	4.00	4.00
Director of Planning & Community Development	1.00	1.00	1.00	1.00					
Executive Secretary	1.00	1.00	1.00	1.00	PUBLIC SAFETY:				
Assistant Planner	1.00	1.00	1.00	1.00	Public Safety Director (PSD)	1.00	1.00	1.00	1.00
					Asst. Public Safety Director	0.00	0.00	0.00	0.00
COMMUNITY SERVICES:					Firefighter/EMT	6.00	5.00	5.00	6.00
Asst. Director Human Services <i>(part funded by Grant)</i>	1.00	1.00	1.00	1.00	Executive Secretary (Fire)	1.00	1.00	1.00	1.00
Senior Center Director	1.00	1.00	1.00	1.00	Admin. Sec. (Fire/Troopers)	1.54	1.54	1.54	1.54
Elderly Outreach Caseworker	1.00	1.00	1.00	1.00	Animal Control Officer	.86	.86	.86	.86
Director of Human Services	1.00	1.00	1.00	1.00	Fire Marshal/Asst. to PSD	1.00	1.00	1.00	1.00
Human Services Case Manager	.71	.71	.71	.71	Fire Captain	0.00	1.00	1.00	1.00
Administrative Secretary-Human Services	1.00	1.00	1.00	1.00					
Library Director	1.00	1.00	1.00	1.00	FINANCE & RECORDS:				
Adult Services/Reference Librarian	1.00	1.00	1.00	1.00	Dir. of Finance & Records/ Treasurer	1.00	1.00	1.00	1.00
Children/Young Adult Librarian	1.00	1.00	1.00	1.00	Asst. Finance Director	1.00	1.00	1.00	1.00
Technical Services Assistant/Coordinator	1.00	1.00	1.00	1.00	Accountant II	1.00	1.00	1.00	1.00
Library Circulation Assistant	2.97	2.88	2.88	2.88	Senior Account Clerk/IT				
Director of Recreation & Adult Education	1.00	1.00	1.00	1.00	Technician	1.00	1.00	1.00	1.00
Administrative Secretary <i>(funded by Recreation)</i>	1.00	1.00	1.00	1.00	Assessor	1.00	1.00	1.00	1.00
ENGINEERING:					Deputy Assessor	1.00	1.00	1.00	1.00
Town Engineer	0.00	0.00	1.00	0.00	Assessment Technician	1.00	1.00	1.00	1.00
					Collector of Revenue	1.00	1.00	1.00	1.00
PUBLIC WORKS:					Asst. Collector of Revenue	1.00	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00	1.00	Account Clerk I	0.69	0.69	.69	.69
Public Works Supervisor	2.00	2.00	2.00	2.00	Town Clerk/Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Executive Secretary-Parks & Facilities	1.00	1.00	1.00	1.00	Registrar of Vital Statistics	1.00	1.00	1.00	1.00
Working Foreman/Facilities Mgr.	0.00	0.00	0.00	0.00	Registrars of Voters	.71	.71	.71	.71
Public Works Operations Manager	1.00	1.00	1.00	1.00					
					TOTALS	77.58	77.99	78.99	78.99

TOLLAND PUBLIC SCHOOLS

2020-2021

Personnel Full Time Equivalents

Staff Positions	Actual 2019-2020	Proposed 2020-2021	Difference
Birch Grove Primary School			
Teacher	37.3	37.3	0.0
Paras/Behavioral Staff/Nurses	21.7	21.7	0.0
Admin and secretarial	4.4	4.4	0.0
Custodial	4.0	4.0	0.0
Tolland Intermediate School			
Teacher	43.0	42.0	-1.0
Paras/Behavioral Staff/Nurses	27.8	27.8	-0.1
Admin and secretarial	4.4	4.4	0.0
Custodial	4.0	4.0	0.0
Tolland Middle School			
Teacher	52.0	52.0	0.0
Paras/Behavioral Staff/Nurses	23.0	23.0	0.0
Admin and secretarial	5.0	5.0	0.0
Custodial	4.0	4.0	0.0
Tolland High School			
Teacher	66.2	65.2	-1.0
Paras/Behavioral Staff/Nurses	12.7	12.7	0.0
Admin and secretarial	6.0	6.0	0.0
Custodial	7.0	7.0	0.0
District Wide			
Teacher	3.0	3.0	0.0
Paras/Behavioral Staff/Nurses	3.7	3.7	-0.1
DW Admin, DW Staff	23.8	23.8	0.0
TOTAL BOE FUNDED POSITIONS	352.9	350.9	-2.0
Grant/Self-funded			
Certified Grant Regular Education	1.7	1.7	0.0
Certified Grant Special Education	1.0	1.0	0.0
Non-Certified Grant	27.4	27.4	0.0
Family Resource Ctr Grant	1.7	1.7	0.0
FRC Before & After School Program	11.4	11.4	0.0
Food and Nutrition Services	18.7	18.7	0.0
TOTAL GRANT/SELF-FUNDED POSITIONS	61.8	61.8	0.0
GRAND TOTAL	414.7	412.7	-2.0

Note: The employee count shown in this report is based on the Board of Education's original adopted budget. These totals are subject to change.

Local Economy

Tolland continues to balance its strong emphasis on land preservation with the expansion and encouragement of commercial growth. Exit 68 off Interstate 84 is the main access point to Tolland and the primary gateway to the University of Connecticut's main campus. The Town anticipates that the University's expansion plans, including the development of a research park, will create economic development opportunities in Tolland.

The 2019 Plan of Conservation and Development, adopted in October, has a strong emphasis on Tolland's economic vitality. Among other actions, the Plan recommends that the Zoning Regulations are updated to facilitate the types of businesses the Town wishes to see in Tolland. The Plan recommends rethinking the regulations for the Tolland Village Area and Technology Campus Zone since development has not occurred and therefore a different approach may be necessary.

The Town and its Economic Development Commission have been working with property owners, developers, and residents to promote development. Tolland has partnered with the towns of Bolton, Coventry and Mansfield to develop a regional economic development action plan. Tolland expects to work with these three communities to start implementing regional economic development programs. A few years ago, the Town Council updated its tax abatement policy to expand eligibility. New businesses have taken advantage of this program.

The Town's Gateway Design District is located immediately south of the main access point to Tolland (I-84 Exit 68) along the primary travel corridor to the University of Connecticut. The successful 133,000-square-foot Fieldstone Commons shopping plaza, anchored by a Big Y Supermarket, is located here. A number of other businesses that serve Tolland residents and the region include medical offices, financial institutions, smaller retail establishments and personal services. Based upon UConn's biotech initiatives, Tolland created a Technology Campus Zone along Route 195. This zone is intended to capture research laboratories and associated office space spurred by UConn's investments. Immediately north of the Exit 68 interchange is the Tolland Village Area zone. This zone allows a mixture of retail, restaurants, offices, housing, and a hotel.

Tolland remains attractive to business development with a median household income \$112,740 (American Community Survey 2013-2017)), which is 65% higher than the State's median income, a highly educated workforce (45.2% have a bachelor's degree or higher), and low unemployment rate (2.4% in November 2019 vs. the State of CT 3.3% for the same period).

Major Initiatives

The Birch Grove Elementary School was determined to have a crumbling foundation. The Town qualified under "Emergency Status" for two school construction grants to rebuild the school. The school could not be repaired and was required to be demolished and rebuilt. We received a grant from the State to pay 100% of the cost of the portable classrooms in the amount of \$9,715,535 and a separate 89% grant in the amount estimated at \$40,940,000 to fund the construction of the new school. The total cost of the new school is \$46,000,000. The old school has been demolished and the new school construction has begun.

The Town has joined with three other towns in the area to prepare a regional economic development marketing plan.

The State began construction on the Tolland Green Road Improvements, which was the subject of planning studies for many years. That project is 99% complete and will calm traffic and realign intersections.

The Access Agency (a non-profit housing provider) received a \$5 million loan to convert Parker School to 37 units of elderly housing. Construction has been completed and elderly have begun moving in. The units will help meet Tolland's great need for our aging population.

The Planning and Zoning Commission completed the update for the "Plan of Conservation and Development" (POCD). The POCD sets forth a plan for conserving features and resources of value and for identifying appropriate development locations and patterns. State statutes give the responsibility of updating the plan to the Planning and Zoning Commission. The State also requires that the plan be updated every 10 years in order to remain eligible for various state funding programs.

The Town receives several State and Federal competitive grants. Below is a chart reflecting awards received since Fiscal Year 2014:

COMPARISON OF 2014 THRU 2020 STATE AND FEDERAL COMPETITIVE & OTHER MAJOR GRANT AWARDS

Program/Description	2020 Awards	2019 Awards	2018 Awards	2017 Awards	2016 Awards	2015 Awards	2014 Awards	Town Departments	Grantor
Library Expansion - Referendum November 2013							1,000,000	Human Services	State Library
Small Town Economic Assistance Program (STEAP) - Library Expansion							500,000	Human Services	State Library
Small Town Economic Assistance Program (STEAP) - Highway Garage				400,000				Human Services	DOT
Sertex Fiber Pole Project				19,104				Public Works	DOT
Community Investment Account - Open Space					395,200			Development	DEP
FEMA Grant - estimate based on 75% reimbursement rate					91,057			Public Works/Fire Dept./BOE	DEM and Homeland Security
Highway Planning and Construction					14,821			Public Works	DOT
DUI Grant		39,300	39,000	39,675	33,057	37,125		Public Safety	DOT
DOT Dial-A-Ride Grant	29,382	29,382	29,382	29,382	29,382	29,382	29,382	Human Services	DOT
Bright Idea Grant			10,000					Human Services	Green Bank/Eversource
Veterans Assistance - Cemetery markers		2,500		600	600	600	600	Public Works	OPM
Juvenile Accountability Block Grants					16,466	30,000	10,000	Human Services	OPM
Birch Grove Portables* School Construction Grant	9,715,535							Board of Education	DAS
Birch Grove School* School Construction Grant	40,940,000							Board of Education	DAS
*ESTIMATE - Funds not all received - in process									
ADA Pathway	117,041							Public Works	DOT
FEMA Grant - Senior Center Generator	14,872							Public Works	FEMA
LOTICIP - Old Cathole Road North	1,292,088							Public Works	DOT
CT State Opioid Response Grant	5,000							Human Services	OPM
	52,113,918	71,182	78,382	488,761	580,583	97,107	1,539,982		

Budget Process and Budget Timelines

The annual budget serves as the foundation for the Town's financial planning and control of the General Fund and supports the Capital Improvement Plan. All other funds are supported by related user fees and/or grants and do not have approved budgets. The Town maintains budgetary controls with the objective to ensure compliance with legal provisions embodied in the annual appropriated budget, approved by the budget referendum. The operational budget, including a five-year Capital Improvement Plan, is initially prepared by Department Heads and the Board of Education and presented to the Town Manager.

October 10, 2019	Capital Improvement Plan data for Department Heads and Boards & Commissions submitted to Manager
Mid-October	Capital Budget Review meetings
Week of Dec. 9, 2019	Manager submits Capital Improvement Plan to Council
January 9, 2020	Department Heads submit Budget to Manager
February 4, 2020	Advertise Public Hearing
February 13, 2020	Capital Budget Public Hearing – Council Chambers – 7:00 p.m.
February 13, 2020	Board of Education submits Budget to Manager
February 24, 2020	Manager convenes joint meeting between Council & Board of Education (by April 11 per Charter requirement). Recommendations & Suggestions to BOE regarding consolidation of non-education services and cost savings (10 days from date of receiving BOE Budget per State Statutes (Public Act 13-60)) – Library Program Room – 7:00 p.m.
March 4, 2020	Manager submits Budget to Council
March 5, 2020	Advertise Public Hearing
March 11, 2020	Manager discusses Budget w/Council – Council Chambers – 7:00 p.m.
March 12, 2020	Manager discusses Budget w/Council – Library Program Room – 7:00 p.m.
March 17, 2020	Manager discusses Budget w/Council – Library Program Room – 7:00 p.m.
March 18, 2020	PUBLIC HEARING on Manager's Recommended Budget: Board of Education, Town Government, Capital Improvement Plan – Library Program Room – 7:00 p.m.

Not later than March 27th, the Manager shall present to the Council a budget consisting of: (a) a budget message outlining the financial policy of the Town describing the important features of the budget plan, indicating any major changes from the current financial policies, revenues and expenditures, together with the reasons for such changes and containing a clear general summary of its contents; (b) estimates of revenue presenting, in parallel columns, the itemized receipts collected in the last completed fiscal year, the budget of the current fiscal year, total receipts estimated to be collected during the current fiscal year, estimated receipts, other than from the property tax, to be collected in the ensuing fiscal year and an estimate of available surplus; (c) itemized estimates presenting in parallel columns the actual expenditures for each department, office, agency or activity for the last completed fiscal year, the adopted budget for the current year, the adopted budget for the current year as amended, and recommended expenditures for the ensuing fiscal year and such other information as may be required by the Council. The Manager shall present reasons for his recommendations. The Board of Education, preparing its estimates for submission to the Manager, shall have the same duties and follow the same form and procedure with respect to the budget of the Board of Education. The Manager shall call and attend a joint meeting of the Town Council and the Board of Education for discussing the appropriation request of the Board of Education on or before April 11th.

March 24, 2020	Council Discussion – Budget Finalized – Council Chambers – 6:00 p.m.
April 7, 2020	Advertise Budget

After such discussion, the Board of Education finalized appropriation request shall be submitted to the Council no later than the Council's budget public hearing [Charter of the Town of Tolland, § C9-4].

The Council shall hold one (1) or more public hearings at which any registered or non-registered voter may have an opportunity to be heard regarding appropriations for the ensuing fiscal year. Following the receipt of all estimates from the Manager and the holding of the final such public hearing, the Council shall prepare a budget and shall recommend the same at the **Annual Budget Presentation**, no later than one (1) week prior to the Budget Referendum.

April 20, 2020	ANNUAL BUDGET PRESENTATION MEETING – Library Program Room – 7:00 p.m. – BOE is provided an opportunity to present a revised adopted budget based on funding approved by Town Council and other line item updates
April 21, 2020	Budget Presentation – Senior Center – 12:30 p.m.
May 5, 2020	Annual Budget Referendum
By May 12, 2020	Council Establish Mill Rate upon referendum adoption

Sufficient copies of said annual budget shall be made available for general distribution in the office of Town Clerk and the Town Manager, and, at least five (5) days prior to said **Annual Budget Referendum**. The budget shall become effective when passed at the Annual Budget Referendum to be held on the 1st Tuesday of May, and an official copy shall be filed with the Town Clerk. Additional referenda, as required, will be held every other week on Tuesday until a budget is approved. After the budget referendum, the Town Council at their next scheduled meeting shall fix the rate in mills, which shall be levied on all taxable property in the Town for the ensuing fiscal year. [Charter of the Town of Tolland, § C9-7] Due to extreme circumstances, outside of the Town's control, the Council may consider and act upon a recommendation from the Town Manager to postpone the annual budget process and referendum time line for that fiscal year. The Town Council shall be deemed the budget making authority.

After the start of the fiscal year, the Council, by resolution, may make appropriations to be funded by grants or gifts, and other additional and supplementary appropriations not to exceed an aggregate of ½ of 1% of the General Fund Budget in any fiscal year. In addition, following a public hearing, the Council, by resolution, may make further additional and supplementary appropriations upon recommendation and certification of the Manager that there are available unappropriated funds in excess of the proposed additional appropriations. The Town Manager may make unencumbered appropriation transfers between departments for up to 3% of the department budget from which the funds will be transferred. Upon request from the Town Manager, the Council, by resolution, may transfer any unencumbered appropriations, balances or portion thereof from one department to another. No transfer shall be made from any appropriation for debt service or other statutory charges. Management is authorized after budget adoption to make budgetary transfers – amendments - within departments but cannot approve additional appropriations. The legal level of budgetary control is at the department level within a function. The Board of Education, which is not a separate function but a function of the Town, is authorized under State law to make transfers required within their budget at their discretion. Any additional appropriations must have Board of Education and Town Council approval.

Financial Planning Framework

Balanced Budget

The creation of a balanced budget is the result of many aspects during a laborious process. The Town of Tolland administration must act in compliance with Town charter requirements, which mandate that expenditures cannot exceed revenues called balanced budget. Also considered is the citizens' input from public participation at the Town Council meetings and the Budget Public Hearings. Data analysis on recent demographics, state and local economy is compiled to help shape a strategic economic plan. All information gathered results in a proposed budget presented to the public in the form of a referendum. When approved by majority vote, the Town is able to operate with a legally adopted, balanced budget.



Long-Range Planning

Every year the town looks at a budget as a multi-year document to determine if expenditures made today can be sustained in future years. The Town has embarked on an assertive long-term planning program. Specifically, it has been developed and will continue to be modified, the "Long-Term Fiscal Trend Analysis Report," which synthesizes several quantifiable variables into a document that forecasts long-term revenue and anticipated expenditures, which make up the Town budget. These variables include such indicators as: 1) *Grand List growth*, 2) *intergovernmental revenue projections*, 3) *forecasts in both municipal and educational operating expenses*. The drafting of this trend analysis has helped the Town Manager's Office immensely in developing affordability benchmarks and thus establishing appropriate budget levels. In conjunction with this, a debt management plan was structured to layer in debt issues for the next ten years based on approved capital projects and anticipated needs. By employing this tool, it makes it readily apparent when new debt can be issued and when projects should be deferred to future budgets. Underlying this process are the financial policies established by the Town to ensure financial stability and the short- and long-term goals of the Town Council. Uncertainty in State revenue funding has made it extremely difficult to create multiple year estimates. Within the past couple of years, it has been almost impossible to predict future intergovernmental revenue estimates however, the trend analysis still proves very useful for preparing budgets and potential future impacts on our taxpayers.

FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Actual 2018-2019	Adopted 2019-2020	Estimated Actual 2019-2020	Proposed 2020-2021	Estimated 2021-2022
PROPERTY TAXES	45,048,508	46,306,504	46,462,336	46,962,461	48,587,465
Current Taxes	43,867,500	45,263,390	45,320,000	45,851,006	47,476,010
Prior Year Taxes	350,478	257,474	324,136	290,855	290,855
Interest and Lien Fees	197,854	160,000	160,000	160,000	160,000
Motor Vehicle and Supplement	608,318	605,640	640,000	642,600	642,600
Suspense	4,044	1,000	1,200	1,000	1,000
Telecommunications Access Line	20,314	19,000	17,000	17,000	17,000
STATE AND FEDERAL GRANTS	222,822	517,805	517,429	517,405	517,405
State Property Pilot	0	24,569	24,569	24,569	24,569
SDE/MH & AS/DEEP Grants	23,493	22,000	22,000	23,000	23,000
Civil Defense Grant	7,424	6,000	6,000	6,000	6,000
Miscellaneous	43,617	42,000	43,000	42,000	42,000
Disability Grant	1,395	1,395	1,398	1,395	1,395
Veterans	8,458	8,300	6,921	6,900	6,900
Town Clerk Record Preservation	4,500	5,500	5,500	5,500	5,500
Municipal Projects - Road Maintenance Aid	85,064	85,064	85,064	85,064	85,064
Municipal Projects - Sales Tax	48,871	322,977	322,977	322,977	322,977
INVESTMENT INCOME	505,212	190,000	410,000	340,000	315,000
Interest Income	393,603	175,000	380,000	325,000	300,000
Other Revenues	111,609	15,000	30,000	15,000	15,000
LICENSE, PERMITS & FEES	322,380	258,500	276,700	273,500	267,060
Zoning Permit Fees	9,195	8,200	8,200	8,200	8,200
Building Permit Fees	261,886	205,000	220,000	220,000	211,060
Fines, Fees and Licenses	116	300	3,200	300	300
Pistol Permits	6,920	4,500	4,800	4,500	4,500
DMV Reporting Fees	17,314	16,000	16,000	16,000	16,000
Town Clerk Fees	18,899	17,000	17,000	17,000	17,000
Library Fees	8,050	7,500	7,500	7,500	10,000



FISCAL TREND ANALYSIS OF FUTURE TOWN BUDGETS AND MILL IMPACTS

FISCAL YEARS:	Actual 2018-2019	Adopted 2019-2020	Estimated Actual 2019-2020	Proposed 2020-2021	Estimated 2021-2022
CHARGES FOR CURRENT SERVICES	354,971	323,940	331,690	332,940	332,940
Planning and Zoning and IWWC	8,788	2,000	4,000	2,000	2,000
Rents/PILOTs	34,607	32,000	37,000	36,000	36,000
Property Conveyance Tax	160,709	160,000	165,000	165,000	165,000
Document Recording Fees	61,734	70,000	66,350	70,000	70,000
Map and Copy Sales	12,315	12,000	12,000	12,000	12,000
Town Preservation	4,644	5,000	5,000	5,000	5,000
Zoning Board of Appeals	1,834	1,800	1,200	1,800	1,800
Public Safety Services	1,649	1,000	1,000	1,000	1,000
Solid Waste Fees	28,477	0	0	0	0
Ambulance	39,140	39,140	39,140	39,140	39,140
Notary Fees	1,074	1,000	1,000	1,000	1,000
EDUCATION GRANTS	9,770,068	8,875,986	9,444,437	9,114,072	8,794,072
Adult Education	8,505	9,115	8,600	8,544	8,544
ECS Education Grant	9,761,563	8,866,871	9,435,837	9,105,528	8,785,528
OTHER FINANCING SOURCES	280,000	300,000	7,000	300,000	300,000
TOTAL REVENUES	56,503,961	56,772,735	57,449,592	57,840,378	59,113,942
EXPENDITURES:					
TOWN OPERATING BUDGET	12,055,177	12,126,082	12,233,489	12,453,303	12,702,069
				2.70%	2.00%
EDUCATION OPERATING BUDGET	39,557,494	39,975,605	39,975,605	40,590,408	41,402,216
				1.54%	2.00%
TOTAL TOWN & BOE OPERATING BUDGETS	51,612,671	52,101,687	52,209,094	53,043,711	54,104,285
PERCENTAGE CHANGE FOR OPERATIONS ONLY				1.81%	2.00%
DEBT SERVICE	4,549,565	4,550,000	4,550,000	4,600,000	4,750,000
				1.10%	3.26%
CAPITAL IMPROVEMENT FUND	627,030	121,048	196,048	196,667	259,657
				62.47%	32.03%
TEACHERS RETIREMENT					
TOTAL EXPENDITURES	56,789,266	56,772,735	56,955,142	57,840,378	59,113,942
REQUIRED MILL RATE TO BALANCE BUDGET		36.05		36.72	To be determined
PROJECTED MILL RATE INCREASE TO BALANCE BUDGETS				0.67	Based on Grand List
PROJECTED ANNUAL TAX INCREASE PERCENTAGE				1.86%	

Assumptions:

Used Governor State funding
 Debt Service is based on Debt Management Plan
 Trended historical revenues
 Used two percent increase in future year for expenditures
 CIP Plan includes funding for Sewer Plant Improvements in future years
 Estimated FY 19-20 results are highly subject to change

Note: This document is based upon variability in State Revenues estimated in FY 20-21 and assumptions for potential reductions in the future. The State of Connecticut Budget includes various new revenue and mandated expenditure assumptions for the future. There is much uncertainty at the State level for future years municipal funding and these amounts are subject to change. At this time we have decided not to project future years due to these uncertainties.

Goals and Objectives of Town of Tolland Town Council 2019-2021 Legend:  Direct Impact  Indirect Impact No or Low Impact – Blank	Town Council	Town Manager	Town Planner	Planning & Zoning Comm.	Economic Develop.	Building Official	Human Services	Tolland Water Com.	Finance	Public Safety	Recreation	Public Works	Board of Education/Supt. of	All Departments	Various Commissions
Community Events 1. Support and encourage robust seasonal events by working with the appropriate boards and committees	○	●	○				●			○	●		●	○	
Economic Development 1. Implement an economic development strategy for Tolland, including pursuit of a brokerage firm for the Route 195 corridor to attract new businesses through common branding 2. Ensure tourism for the Town is kept healthy and that our business directory is kept as updated as possible	○	●	●		●					○					
Financial Goals 1. Develop a 5-year financial operating plan for the Town, including best guess estimates of future revenues and expenditures 2. Achieve cost savings and operational efficiencies by considering the implementation of a Shared Services Committee between the Town Council and the Board of Education 3. Present the budget and actuals documentation in a more meaningful and/or interactive way to the public	●								●				●		
Policies 1. Support the implementation of the Town's recently updated Plan of Conservation and Development 2. Continue to foster a collaborative environment with other boards and commissions, and implement a Strategic Plan of Town and Town boards reporting to the Town Council 3. Examine the advantage of Public Private Partnerships 4. Continue Tolland's membership with the Sustainable CT program 5. Encourage Town entities to increase their social media presence	○	●	●	●	●	○				○					○
Infrastructure 1. Bring several key initiatives to successful resolution, including the Birch Grove Primary School construction completion 2. Advocate for those affected by crumbling foundations and salt contaminations in wells 3. Enhance communications with residents and make information readily available to the public	●	●			○	●	●		○				●		●
	○	●							○						○

Goals and Objectives of Town of Tolland Town Council 2019-2021

Legend:

- ☒ Direct Impact
- ☐ Indirect Impact
- No or Low Impact – Blank

Town Council	Town Manager	Town Planner	Planning & Zoning Comm.	Economic Develop.	Building Official	Human Services	Tolland Water Com.	Finance	Public Safety	Recreation	Public Works	Board of Education/Supt. of	All Departments	Various Commissions
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New Committees

1. Explore the creation of a new Commission on Disabilities standing committee
2. Explore the creation of a Commission on Substance Use Abuse Disorder and Mental Health standing committee or, alternatively, bolster the previously established Local Prevention Council
3. Explore the creation of an ad-hoc Commission on Aging
4. Explore the creation of an ad-hoc Civic Engagement Commission

<input checked="" type="radio"/>	<input checked="" type="radio"/>					<input type="radio"/>				<input type="radio"/>		<input type="radio"/>		
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Financial Policies

Policies provide the parameters that allow day-to-day decisions to be made. Financial policies are fundamental to good financial management. They are the basis for accountability and define the standards against which performance can be assessed. When developing policies, council must strike a balance between accountability and flexibility.

- **Investment Policy** establishes guidelines for the investment of operating, capital and non-recurring funds.
 1. Investments shall be made in accordance with the following principles in order of priority
 - a. Safety b. Liquidity c. Yield
 2. Investments must be made in securities authorized by CGS 3-24f, 3-27f or CGS 7-401-402, which include US government obligations, US government agency obligations and US government instrumentality obligations, indirect investment in US government and agency securities through the purchase of shares in a custodial arrangement, pool or trust, State Treasurers Investment Fund, Tax Exempt Proceeds Fund, repurchase agreements, CDs and money market mutual funds.
 3. Attempt to match investments with anticipated cash flow requirements.
 4. Diversify investments to avoid incurring unreasonable risks inherent in over investing in specific instruments, individual issuers or maturities. The Town shall only do business with qualified public depositories.
- **Debt Management Policy** provides the framework for the issuance and management of debt recognizing the infrastructure needs of the Town as well as the taxpayer's ability to pay.
 1. The Town may issue debt by resolution of the Town Council up to 5% of the current tax levy. If the debt issue exceeds that threshold, then it must be approved by referendum.
 2. Bond Anticipation Notes may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or finance projects whose final cost is uncertain or is expected to be mitigated by grants or investment earnings.
 3. Long-term borrowing will be confined to capital projects and will not fund current operations.
 4. Bonds will be structured to match the useful life of the capital improvement but not exceed 20 years in accordance with Connecticut General Statutes. The Town will issue \$10 million or less in tax-exempt securities per calendar year to receive "Bank Qualified" status to minimize interest rates to be paid.
 5. Debt obligations are generally issued through competitive sale, however, if conditions provide that a negotiated sale would provide significant benefits to the Town then the Town Council may approve that method of sale.
 6. The Town Manager and the Finance Director will analyze the Town's debt position by using the following measures and report the results annually to the Town Council as part of the Debt Management Plan presentation.
 - a. *"Debt measured against population on a per capita basis"* to be capped at \$3,800. Tolland is at \$1,852 for 2019/2020.
 - b. *"General Fund bonded debt as a percentage of full market value"* to be capped at 4%. Tolland is at 1.50%.
 - c. *"General Fund debt service as a percentage of total General Fund expenditures"* to be capped at 10%. Tolland is currently at 6.90%.

- **Capital Financing Policy** is included in full in the introduction to the Capital Improvements section of the budget.
- **Reserve/Fund Balance Policy** ensures that the Town will maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unanticipated one-time expenditures. The Town shall annually adopt a balanced budget in accordance with the Town Charter, Sections C9-1 through C9-10. Any year-end operating surpluses will revert to unassigned fund balance for use in maintaining reserve levels set by policy. The level of fund balance the Town strives to maintain is within a range of 10% to 17% of General Fund operating expenditures, including non-spendable, restricted, committed, assigned and unassigned. It is most preferred to reach a level as recommended by the Government Finance Officers Association Best Practice to maintain a balance of at least 2 months of operating revenues or expenditures, which may be greater than 17%.

Replenishing deficiencies:

If the fund balance is not at its target level, the annual operating budget or any mid-year revenue adjustments shall not be supported by any use of unassigned fund balance, except in the event of a public emergency as declared by the Town Council in accordance with Section C9-11 of the Town Charter. The Town will take appropriate action to restore its fund balance to its target balance as provided below.

- The Town will reduce recurring expenditures to eliminate any structural deficit or,
- The Town will increase revenues or pursue other funding sources, or
- Some combination of the two options above.

Minimum fund balance deficiencies shall be replenished within the following time periods:

- Deficiency resulting in a minimum fund balance between 9 percent and 10 percent shall be replenished over a period not to exceed one year.
- Deficiency resulting in a minimum fund balance between 7 percent and 9 percent shall be replenished over a period not to exceed three years.
- Deficiency resulting in a minimum fund balance of less than 7 percent shall be replenished over a period not to exceed five years.
-
- **Risk Management** covers various risks of loss related to public officials; Board of Education liability; torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees; and natural disasters. The Town purchases commercial insurance for all risks of loss. There have been no significant reductions in insurance coverage during the year.

Fund Balance

Fund Balance is a measure of the Town's capacity to withstand financial emergencies or to undertake unforeseen but necessary projects. Rating agencies place special emphasis on fund balance when assigning bond ratings to municipalities and view adequate fund balance as an indication of sound financial management. The **fund balance at the end of a fiscal year** can be derived by subtracting current total Expenditures and Transfers Out from current total Revenues and Transfers In, and adding that difference to the fund balance present at the beginning of the fiscal year.

$$\begin{array}{rcl} & \text{Fund Balance at the Beginning of a Fiscal Year} & \\ \text{Minus} & \text{(Expenditures + Transfers Out)} & \\ \text{Plus} & \text{Revenues + Transfers In} & \\ \hline & \text{Fund Balance at the End of a Fiscal Year} & \end{array}$$

Before GASB 54, the equity of the fund was defined as "fund balance" and was classified in the following categories:

- **Reserved:** A portion of fund balance such as encumbrances, contracts and commitments is reserved and will not be available for appropriation.
- **Designated:** Represents tentative management plans that are subject to change.
- **Unreserved:** Serves as measure of current available financial resources and represents the Town's savings, collected from unexpended appropriations over previous fiscal years.

Under GASB 54, requirements a fund balance will be displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- **Non-Spendable fund balance** — amounts that are not in a spendable form (such as inventory) or are required to be maintained intact (such as the corpus of an endowment fund)
- **Restricted fund balance** — amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government), through constitutional provisions, or by enabling legislation

Unrestricted fund balance consists of:

- **Committed fund balance** — amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint
- **Assigned fund balance** — amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority
- **Unassigned fund balance** — amounts that are available for any purpose; these amounts are reported only in the general fund.

It is the Town of Tolland's policy to maintain a level of fund balance ranging from 10% to 17% of its General Fund operating budget including Non-spendable, Restricted and Unrestricted funds. The Unassigned fund balance for the General Fund at June 30, 2019 was \$8,150,176 or 13.5% of GAAP expenditures. The Town, only in accordance with the Town Charter and the Fund Balance Reserve Policy, may use fund balance.

ANALYSIS OF GENERAL FUND BALANCE OF 2020/2021
GENERAL FUND FINANCIAL RESULTS AND ADOPTED BUDGET (Includes potential funding for Fire Truck in FY 19-20)

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
	Actual	Actual	Actual	Estimated Actual	Proposed Budget	Projected Budget
Excess of Revenues and Other Financing Sources over Expenditures and Other Financing Uses	790,323	856,505	(285,305)	(255,550)	(300,000)	(300,000)
Fund Balance at Beginning of Year	7,363,653	8,153,976	9,010,481	8,725,176	8,469,626	8,169,626
Fund Balance, budgetary basis at End of Year	\$ 8,153,976	9,010,481	8,725,176	8,469,626	8,169,626	7,869,626
Fund Balance as a percentage of budgetary expenditures	14.70%	16.64%	15.36%	14.68%	14.17%	13.31%
Fund Balance, GAAP basis:						
Committed for Education & Other funds Use	46,580	46,580	421,522	506,635	506,635	506,635
Encumbrances included as expenditures in budgetary basis	1,754,146	1,582,231	1,541,511	1,550,000	1,550,000	1,550,000
Prior year Encumbrances	69,136	91,133	189,010	200,000	200,000	200,000
Assigned and Unassigned fund balance, GAAP basis at the End of the Year	\$ 10,023,838	\$ 10,730,425	\$ 10,877,219	\$ 10,726,261	\$ 10,426,261	\$ 10,126,261
Assigned with designation for specific purpose in future budget	(400,000)	(690,000)	(300,000)	(300,000)	(300,000)	(300,000)
Assigned for encumbrances	(1,823,282)	(1,673,364)	(1,730,521)	(1,700,000)	(1,700,000)	(1,700,000)
Restricted for use of Bond Premium for Debt Payments			(275,000)	(275,000)	(275,000)	(275,000)
Supplemental appropriation of Use of Fund Balance	(46,580)	(46,580)	(421,522)	(506,635)	(506,635)	(506,635)
Unassigned and available Fund Balance (GAAP Basis)	7,753,976	8,320,481	8,150,176	7,944,626	7,644,626	7,344,626
GAAP Basis Expenditures (Includes Excess Cost)	63,172,806	63,179,227	60,227,660	62,034,490 *	63,895,524 *	65,173,434
Unassigned Fund Balance as a percentage of GAAP expenditures	12.27%	13.17%	13.53%	12.81%	11.96%	11.27%

* Estimated GAAP Expenditures

Fund Structure, Basis of Accounting & Measurement Focus

The General Fund is the Town of Tolland's sole fund with a legally adopted annual budget and uses the "modified accrual" basis of accounting for both budgeting and reporting.

Governmental funds are used to account for some of a government's tax-supported activities but also special revenues and capital projects funding. They all share a common measurement focus and basis of accounting. Proprietary funds are used to account for a government's business type activities and therefore share a common measurement focus and basis of accounting with private-sector business enterprises. Fiduciary funds are those funds used to report assets held in a trust or agency capacity for others and therefore cannot be used to support the government's own programs. The town's main operating fund, the general fund, is always reported as **major**. Other funds would be classified as major if the following two conditions are met:

1. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 10 % of the corresponding total of all funds of that category.
2. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least 5% of the total for all governmental and enterprise funds combined.

All **non-major** funds must be reported in a single column on the financial statements under "Other Governmental Funds". The chart below shows the fund structure, basis for budgeting and measurement for the Town of Tolland:

Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
0001	General Fund (General Government, Planning and Community Development, Community Services, Public Safety, Public Works, Finance and Records, Board of Education, Debt Service, General Fund support of Capital Improvement Plan)	Major Fund /Annual Budget	General	Modified Accrual	The General Fund is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town. These activities are funded principally by property taxes, user fees and grants from other governmental units.
2000	C I Administration - replacement of Town and BOE pooled vehicles and other Administrative Projects				
2010	C I BOE - BG, TIS, TMS, THS capital needs				
	C I BOE - BG, TIS, TMS, THS capital for 2016				
2011	School Improvement Bond \$9.6 Million Issue				
2012	Birch Grove School Referendum				
2013	Birch Grove School Portable Phase	Major Fund	Capital Projects Funds	Modified Accrual	The Capital Projects Funds 2000-2301-account for revenues to be used for major capital asset construction and/or purchases funded by debt issuances and other revenue sources.
2020	C I Cap Equipment - ongoing equipment/vehicle replacement				
2030	C I Fire & Ambulance - Emergency/Fire Service need				
2040	C I Parks & Rec - leisure service capital needs				
2050	C I Pub Facilities - Town's buildings needs				
2055	C I Public Works - tree trimming				
2060	C I Streets & Roads - road/drainage maintenance				
2070	C I Unallocated - misc reserves for small projects				
2300	C I CNRE Fund - reserves for nonrecurring projects				
2301	C I CNRE Fund - reserves for Revaluation				
3011	Dog				
3030	Lodge Activity				
3035	Fire Training Center				
3040	Open Space				
3045	Open Space Maintenance Fund				
3051	Recreation				
3065	Eviction				
3070	School Lunch Fund				
3071	Education Reserve Fund				
3090	Sewer Assessment	Major Fund/User Fees			
3095	Before & After School programs-Family Resource Ctr	Non-major / Other governmental funds			
3100	Stone Pond Sewer Escrow	Non-major / Other governmental funds			
3105	93 SC Program Income	Major Fund /Grants			
3140	State & Federal Ed Grants	Non-major / Other governmental funds	Special Revenue	Modified Accrual	Special Revenue Funds account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specified purposes.
3150	Town House Sewer Escrow	Non-major / Other governmental funds			
3160	Town Aid Road	Non-major / Other governmental funds			
3170	Water Assessment	Non-major / Other governmental funds			
3190	Tolland Business Park	Non-major / Other governmental funds			
3200	Tolland Non Profit Housing	Non-major / Other governmental funds			
3210	Field Maintenance	Non-major / Other governmental funds			
3220	Traffic/DUI Grants	Non-major / Other governmental funds			
3224	Veterans Memorial Fund	Non-major / Other governmental funds			
3225	Artificial Turf Fund	Non-major / Other governmental funds			
3300	Miscellaneous Grants	Non-major / Other governmental funds			
3301	Emergency Storm	Non-major / Other governmental funds			
3302	Conservation Donation Fund	Non-major / Other governmental funds			
3303	Agriculture Donation Fund	Non-major / Other governmental funds			
3998	Municipal Tax Stabilization	Non-major / Other governmental funds			
3999	Debt Service Fund	Non-major / Other governmental funds			
5010	Cemetery Operations	Non-major / Other governmental funds			
5020	BOE Minnie Hicks	Non-major / Other governmental funds			
5130	Cemetery Perpetual Care	Non-major / Other governmental funds	Permanent Funds/non-expendable trust	Modified Accrual	Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.
5140	Ratliffe Hicks Memorial School Trust	Non-major / Other governmental funds			

	Fund #	Fund Name	Reporting category	Fund Type	Basis of Accounting	Description of Funds Functions
FIDUCIARY FUNDS	4010	BOE-SEC 125	Donations, fees, fundraisings	Agency Funds	Modified Accrual - Town is responsible for ensuring that the assets reported in these funds are used for their intended purposes.	The Agency Funds account for monies held on behalf of students, employees and other community groups and amounts held for performance bonds.
	4020	Education	Donations, fees, fundraisings			
	4070	Senior Citizens Center	Donations, fees, fundraisings			
	4080	Student Activity	Donations, fees, fundraisings			
	4100	Tolland Public Library	Donations, fees, fundraisings			
	4110	Emergency Fund - Human Services	Donations, fees, fundraisings			
	4120	Youth Center Reserve	Donations, fees, fundraisings	Private Trust		A fiduciary trust fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations or other governments.
	5030	Stevenson Trust	Donations, fees, fundraisings			
5040	Other Post Employment Benefits	Contribution from General Fund/Users	Public Trust			
PROPRIETARY FUNDS	6010/6020	Water Operations	Water Commission budget approved by Users	Enterprise Fund	Accrual	The Water Fund accounts for activities of the water users operations. Town charges customers for the services it provides.
	6051	Sewer Operations	Sewer Commission budget approved by Users			
	8000	Utility Internal Service Fund	Funded by Department Users	Internal Service	Accrual	The Utility Internal Service Fund accounts for Town and BOE utility costs and maintenance.
	8100	ECHIP Self Health Insurance Fund	Funded by Department Users	Internal Service	Accrual	The ECHIP Internal Service Fund accounts for Town and BOE self insured health insurance costs.

The modified accrual basis of accounting is accepted by the Governmental Accounting Standards Board (GASB), which set the standards for governmental accounting and financial reporting. All Governmental Funds focus on current financial resources. The Town recognizes revenues when they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues available if they are collected within 60 days of the end of the current fiscal period. Property taxes and interest associated with the current fiscal period are all considered susceptible to accrual and are recognized as revenues in the current fiscal period. In determining when to recognize intergovernmental revenues (grants and entitlements), the legal and contractual requirements of the individual programs are used as guidance. Revenues are recognized when the eligibility requirements have been met. All other revenue items are considered measurable and available only when the Town receives cash.

Expenditures generally are recorded in the period the liability is incurred. The only exception is for debt service expenditures, expenditures related to compensated absences and claims, and judgments, which are recorded only when payment is due.

Town financial statements present a dual-perspective of financial information with both the accrual basis of accounting and the modified accrual basis of accounting. In contrast to governmental fund financial statements, presented on a modified accrual basis or short-term focus, the governmental-wide financial statements reporting presents the whole picture, both short- and long-term perspective, and uses the accrual basis of accounting.

The accrual basis of accounting uses the economic resources measurement focus and recognizes revenues in the period in which they are earned and become measurable (not necessarily available), and recognizes expenses when they are incurred. Capital assets such as land, buildings and equipment expenses (expensed in governmental funds as capital outlay) are included in statement of net assets; liabilities include any general obligation debt and any long-term debt such as newly required Other Post Employment Obligations.

The full accrual reports are similar to those of a business type. The statement of net assets displays information about the government as a whole, reports all financial and capital resources, and assists the financial statement user in assessing the medium- and long-term operational accountability of the government.

Description of Funds:

Governmental Funds:

General Fund (0001) is the general operating fund of the Town. It is used to account for all unrestricted resources, except those required to be accounted for in another fund. It accounts for all activities in relation to the normal recurring operations of the Town.

Capital Projects Funds (2000 - 2070) accounts for revenues to be used for major capital asset construction and/or purchases funded by debt issuances, General Fund Contributions, State & Federal Grants, Ambulance Fees, Capital and Non-recurring Contributions, Cemetery & Recreation Fund Contributions as well as other various funding sources. For further discussion, see the Five-Year Capital Improvement Plan.

Capital Non-recurring Funds CNRE (2300 – 2301) accounts for revenues derived through sales of Town assets and land and other contributions. These funds are reserved for future use towards major capital asset construction and/or purchases. It also allocates reserves for the 5-year property revaluation funded by general fund contributions. For further discussion, see the Five-Year Capital Improvement Plan.

Dog Fund (3011) - To account for the sales of dog tags and the expenditures of the dog warden and pound.

Lodge Activity (3030) - To account for the receipt of rental and attendant fees for special activities held at the lodge. Donations are also recognized. Revenues are used to provide furnishings for the lodge.

Fire Training Center (3035) - To account for user fees to provide for the replacement or repair of furniture and equipment at the training center.

Open Space (3040) - To account for the receipt of payments from builders in lieu of land. Money will be accumulated to purchase land for open space.

Open Space Maintenance Fund (3045) – To account for maintenance expenditures of open space land.

Recreation (3051) - To account for Town recreation programs.

Eviction (3065) - To account for the cost of storage for evicted tenant's property to be reimbursed by the property owner.

School Lunch (3070) - To account for the operation of the school lunch program.

Education Reserve Fund (3071) – To account for the approved allocation of Board of Education operating budget surplus and its expenditures Town Ordinance Chapter 8 #86.

Sewer Assessment (3090) – To account for the capital provided for sewer extensions, pumping stations, interceptors and other capital improvements. Revenue is derived from assessment fees and used to make bond payments.

Before and After School Programs-Family Resource Center (3095) - To account for the operation of the before and after school programs.

Stone Pond Sewer Escrow (3100) - To account for accumulation of revenues from the housing projects to provide funds in the event of a failure of the on-site sewage disposal system.

CDBG Small Cities (3105) – To account for funds for rehabilitation loans to property owners.

State and Federal Education Grants (3140) - To account for the expenditure of various state and federal education grants not accounted for in the General Fund.

Town House Sewer Escrow (3150) - To account for accumulation of revenues from the housing projects to provide funds in the event of a failure of the on-site sewage disposal system.

Town Aid Road (3160) - To account for state revenues and expenditures for maintenance of both improved and unimproved Town roads.

Water Assessment (3170) - To account for water main assessments to defray the cost of borrowing.

Tolland Business Park (3190) - To account for monies from property sales in the business park to be used for future improvements.

Tolland Nonprofit Housing (3200) - To account for the maintenance of property owned by the Nonprofit Housing Unit.

Field Maintenance (3210) - To utilize donations for field maintenance.

Traffic/DUI Grants (3220) – To account for State monies used for traffic enforcement.

Veterans Memorial Fund (3224) – To account for donations and expenditures for repairs and upkeep of existing monuments and plaques in addition to new ones.

Artificial Turf Fund (3225) – To account for user fees for the artificial turf field at the Tolland High School to be used for field maintenance, staffing requirements, equipment, operating costs for the field and towards outstanding debt for the field.

Miscellaneous Grants (3300) – To account for the revenue and pay out the expenditures for various grants awarded throughout the year.

Emergency Storm (3301) – To account for the revenue paid to the Town from FEMA and pay expenditures for various storms throughout the year pursuant to Ordinance Chapter 12 #84.

Governmental Funds (continued):

Conservation Fund (3302) – To provide for a mechanism for the Conservation Commission to accept gifts, donations and other contributions and to raise funds in order to promote education, activities and efforts in Tolland pursuant to Ordinance Chapter 6A #93.

Agriculture Fund (3303) – To provide a mechanism for the Agriculture Commission to accept gifts, donations and other contributions to promote agricultural and farming in Tolland pursuant to Ordinance Chapter 6B #94.

Municipal Stabilization Fund (3998) – To set aside revenue in a fund which does not lapse at the end of the fiscal year, which monies would then be available when revenue is stagnant or in decline and may be expended to prevent large tax increases and protect against the reduction of services in future years.

Debt Service Fund (3999) – To provide funding and resources in accordance with Ordinance Chapter 7A to pay interest, principal and often fees associated with short-term and long-term debt. The funds are used as part of financial plan to ensure that the Town maintains sufficient funds to handle the cost of debt over time.

Cemetery Operations (5010) - To account for the operating expenditures and revenues of the Town cemeteries.

BOE Minnie Hicks (5020) - To account for prizes to graduating eighth grade students.

Cemetery Perpetual Care (5130) - To account for donations and proceeds from the sale of plots. The interest on the investment of funds is used for the perpetual care of those plots accounted for in a Special Revenue Fund.

Ratcliffe Hicks Memorial School (5140) - To account for maintenance of the Hicks Memorial School Building, this now houses the Town offices. As long as the building is used as an educational facility, the interest earnings are available to defray costs of improvements and/or maintenance expenses. We currently are unable to use those funds as determined by the Probate Court and the Trustee. We are awaiting the outcome as to whether the funds will be reallocated to another entity within the Will or if it can be determined that the funds can be used for this building in the future.

Fiduciary Funds:

Board of Education - Section 125 (4010) - To account for the Internal Revenue Code Section 125 plan.

Education (4020) - To account for Board of Education benefits and summer school activities.

Senior Citizens Center (4070) - To accumulate donations and fundraising monies to provide for the operations of the center.

Student Activity (4080) - To collect monies from all sources outside the budget to be used to pay for various student activities.

Tolland Public Library (4100) - To accumulate money received from donations and ConnectiCard State funds for future capital and media purchases.

Emergency Fund Human Services (4110) - To help residents in crisis with food, fuel or medical relief. Private donations finance this effort.

Youth Center Reserve (4120) - To accumulate student fundraising monies and donations, which are used to sponsor youth outings and camp scholarships.

Stevenson Trust (5030) - To provide a scholarship to a graduating Tolland High School Senior who has exhibited a sincere interest in the study of local, school, state or national politics.

Other Post-Employment Benefits Trust (OPEB) (5040) – To account for Board of Education and Town employee's post-employment benefits annual actuarially determined contribution and associated retiree liabilities and costs.

Proprietary Funds:

Water Operations (6010 - 6020) – To account for activities of the Town's and Crystal Springs water operations.

Sewer Operations (6051) – To account for the operational and maintenance needs of the sewer system, as well as to receive and remit sewer usage fees to the Town of Vernon.

Utility Internal Service Fund (8000) - The Town and Board of Education established (UISF) for the purpose of paying for all fees associated with utilities and ESCO Project Debt Service, associated consultant fees, future system improvements and repairs. The utilities include but are not limited to propane, electricity, heating fuel, water and sewer. Revenue to this fund shall include contributions from the Board of Education and Town, investment earnings, utility rebates and any other miscellaneous funds that relate to this fund. Expenditures from the UISF will include charges from the various utility companies, payments for debt service on any approved Energy Improvement project, consultant fees, system management fees and any other associated fees incurred on behalf of the Town and Board of Education respectively shall be paid from this Fund.

Health Insurance Internal Service Fund (8100) – To account for the self-insured medical activities of the Town and Board of Education.

REVENUE

Overview

There are seven major revenue categories: Property Taxes, State and Federal Grants, Licenses, Permits and Fees, Charges for Current Services, Investment Income, Education Grants and Contribution from Fund Balance.

THREE YEARS REVENUE COMPARISON

	2018-2019 Actual	2019-2020 Adopted	2020-2021 Manager	\$ Change 2019/2020 to 2020/2021 Budget	% Change 2019/2020 to 2020/2021 Budget	Percentage of total budget
PROPERTY TAXES	45,048,508	46,306,504	46,962,461	655,957	1.42%	81.19%
STATE & FEDERAL GRANTS	222,822	517,805	517,405	(400)	-0.08%	0.90%
LICENSES, PERMITS & FEES	322,380	258,500	273,500	15,000	5.80%	0.47%
CHARGES FOR CURRENT SERVICES	354,971	323,940	332,940	9,000	2.78%	0.58%
INVESTMENT INCOME /OTHER	505,212	190,000	340,000	150,000	78.95%	0.59%
EDUCATION GRANTS	9,770,068	8,875,986	9,114,072	238,086	2.68%	15.76%
CONTRIBUTION FROM FUND BALANCE	280,000	300,000	300,000	-	0.00%	0.52%
REVENUE TOTALS	<u>56,503,961</u>	<u>56,772,735</u>	<u>57,840,378</u>	<u>1,067,643</u>	<u>1.88%</u>	<u>100.00%</u>

REVENUE SUMMARY STATEMENT								
Fiscal Year 2020-2021								
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Code Descriptions	2020-2021 Department Proposed	2020-2021 Manager Proposed	\$ Change from 2019/2020 Adopted to 2020/2021 Proposed
				110	PROPERTY TAXES			
43,129,357	43,867,500	45,263,390	45,320,000	611010	Current Taxes	45,999,094	45,851,006	587,616
307,096	350,478	257,474	324,136	611020	Prior Year Taxes	300,000	290,855	33,381
170,857	197,854	160,000	160,000	611030	Interest and Lien Fees	160,000	160,000	0
0	0	0	0	611039	Motor Vehicle Taxes			0
570,609	608,318	605,640	640,000	611040	Motor Vehicle Supplement	644,350	642,600	36,960
1,895	4,044	1,000	1,200	611050	Suspense	1,000	1,000	0
20,685	20,314	19,000	17,000	631100	Telecommunications Access	17,000	17,000	(2,000)
44,200,499	45,048,508	46,306,504	46,462,336		Subtotal -- Property Taxes	47,121,444	46,962,461	655,957
				120	STATE AND FEDERAL GRANTS			
0	0	0	0	621020	Elderly Circuit Breaker	0	0	0
1,396	1,395	1,395	1,398	621160	Disability Grant	1,395	1,395	0
0	0	24,569	24,569	621050	PILOT: State Owned Property	24,569	24,569	0
3,874	0	0	0	621060	Interest Subsidy	0	0	0
257,695	0	0	0	621070	Bond Subsidy	0	0	0
23,008	23,493	22,000	22,000	621100	Youth Services Grants	23,000	23,000	1,000
9,893	7,424	6,000	6,000	621130	Civil Defense Grant	6,000	6,000	0
34,843	0	0	0	621140	Pequot-Mohegan Grant	0	0	0
43,384	43,617	42,000	43,000	621150	Miscellaneous	42,000	42,000	0
8,748	8,458	8,300	6,921	621170	Veterans	6,900	6,900	(1,400)
4,000	4,500	5,500	5,500	621190	Town Clerk Preservation Grant	5,500	5,500	0
85,064	85,064	85,064	85,064	621200	MRSA: Municipal Road Maintenance	85,064	85,064	0
48,871	48,871	322,977	322,977	621201	MRSA: Sales Tax Funds	322,977	322,977	0
520,776	222,822	517,805	517,429		Subtotal -- State & Federal Grants	517,405	517,405	(400)

REVENUE SUMMARY STATEMENT								
Fiscal Year 2020-2021								
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Code Descriptions	2020-2021 Department Proposed	2020-2021 Manager Proposed	\$ Change from 2019/2020 Adopted to 2020/2021 Proposed
				130	LICENSES, PERMITS AND FEES			
213,525	261,886	205,000	220,000	631020	Building Permit Fees	220,000	220,000	15,000
8,820	9,195	8,200	8,200	631030	Zoning Permit Fees	8,200	8,200	0
472	116	300	3,200	631040	Fines, Fees and Licenses	300	300	0
4,550	6,920	4,500	4,800	631050	Pistol Permits	4,500	4,500	0
18,919	18,899	17,000	17,000	631070	Town Clerk Fees	17,000	17,000	0
8,889	8,050	7,500	7,500	631080	Library Fees	7,500	7,500	0
16,326	17,314	16,000	16,000	631095	DMV Reporting Fee	16,000	16,000	0
271,501	322,380	258,500	276,700		Subtotal -- Licenses, Permits & Fees	273,500	273,500	15,000
				140	CHARGES FOR CURRENT SERVICES			
4,445	8,788	2,000	4,000	641010	Planning and Zoning and IWWC	2,000	2,000	0
34,130	34,607	32,000	37,000	641020	Rents/PILOTs	36,000	36,000	4,000
167,944	160,709	160,000	165,000	641030	Property Conveyance Tax	165,000	165,000	5,000
67,106	61,734	70,000	66,350	641040	Document Recording Fees	70,000	70,000	0
12,490	12,315	12,000	12,000	641050	Map and Copy Sales	12,000	12,000	0
5,133	4,644	5,000	5,000	641055	Town Preservation	5,000	5,000	0
3,082	1,834	1,800	1,200	641060	Zoning Board of Appeals	1,800	1,800	0
874	1,649	1,000	1,000	641070	Public Safety Services	1,000	1,000	0
40,271	28,477	0	0	641080	Solid Waste Fees / Bulky Waste Fees	0	0	0
39,140	39,140	39,140	39,140	641090	Ambulance	39,140	39,140	0
0	0	0		641095	Tuition	0	0	0
930	1,074	1,000	1,000	641051	Notary Fees	1,000	1,000	0
375,545	354,971	323,940	331,690		Subtotal -- Charges for Current Services	332,940	332,940	9,000

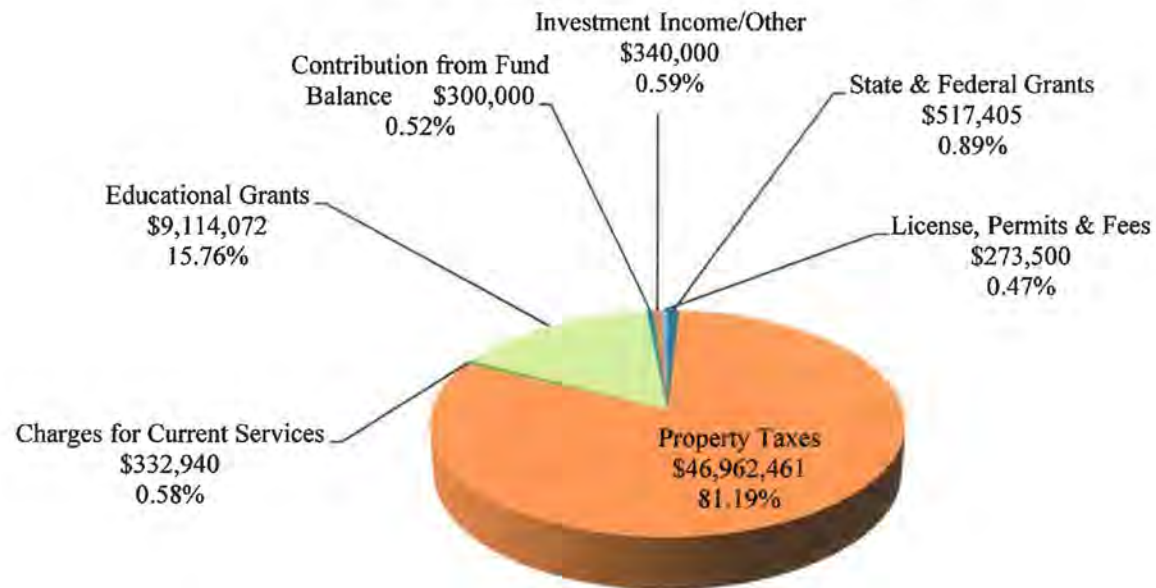
REVENUE SUMMARY STATEMENT								
Fiscal Year 2020-2021								
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Code Descriptions	2020-2021 Department Proposed	2020-2021 Manager Proposed	\$ Change from 2019/2020 Adopted to 2020/2021 Proposed
				150	INVESTMENT INCOME AND OTHER			
115,143	393,603	175,000	380,000	651010	Interest Income	325,000	325,000	150,000
116,672	73,440	15,000	15,000	651030	Other Revenues	15,000	15,000	0
			15,000	680060	Athletic Turf Funds			
70,278	38,169				Education and Town closed encumbrances			
302,093	505,212	190,000	410,000		Subtotal -- Investment Income	340,000	340,000	150,000
				160	EDUCATION GRANTS			
8,627	8,505	9,115	8,600	661030	Adult Education Grant	9,115	8,544	(571)
9,332,303	9,761,563	8,866,871	9,435,837	661040	ECS Education Grant	9,134,840	9,105,528	238,657
				661070	Other Grants			0
9,340,930	9,770,068	8,875,986	9,444,437		Subtotal -- Education Grants	9,143,955	9,114,072	238,086
				170	CONTRIBUTION FROM FUND BALANCE			
	280,000	300,000	7,000	671010	Contribution from Fund Balance and other Funds	300,000	300,000	0
0	280,000	300,000	7,000		Subtotal -- Contribution from Fund Balance	300,000	300,000	0
55,011,344	56,503,961	56,772,735	57,449,592	FY 2020-2021 REVENUE TOTALS		58,029,244	57,840,378	1,067,643

**PROJECTED DECREASES/INCREASES FOR 2020/2021
FROM NON-TAX REVENUE SOURCES**

(DECREASES)/INCREASES:

State Aid for Education		\$238,086
• ECS	238,657	
• Adult Education	(571)	
Non-Education State and Federal Grants		(400)
• Youth Services Grant	1,000	
• Veterans Grant	(1,400)	
Licenses, Permits & Fees		15,000
Charges for Current Services		9,000
Interest Income		150,000
NET REVENUE INCREASE		\$411,686

2020/2021 Revenue \$57,840,378

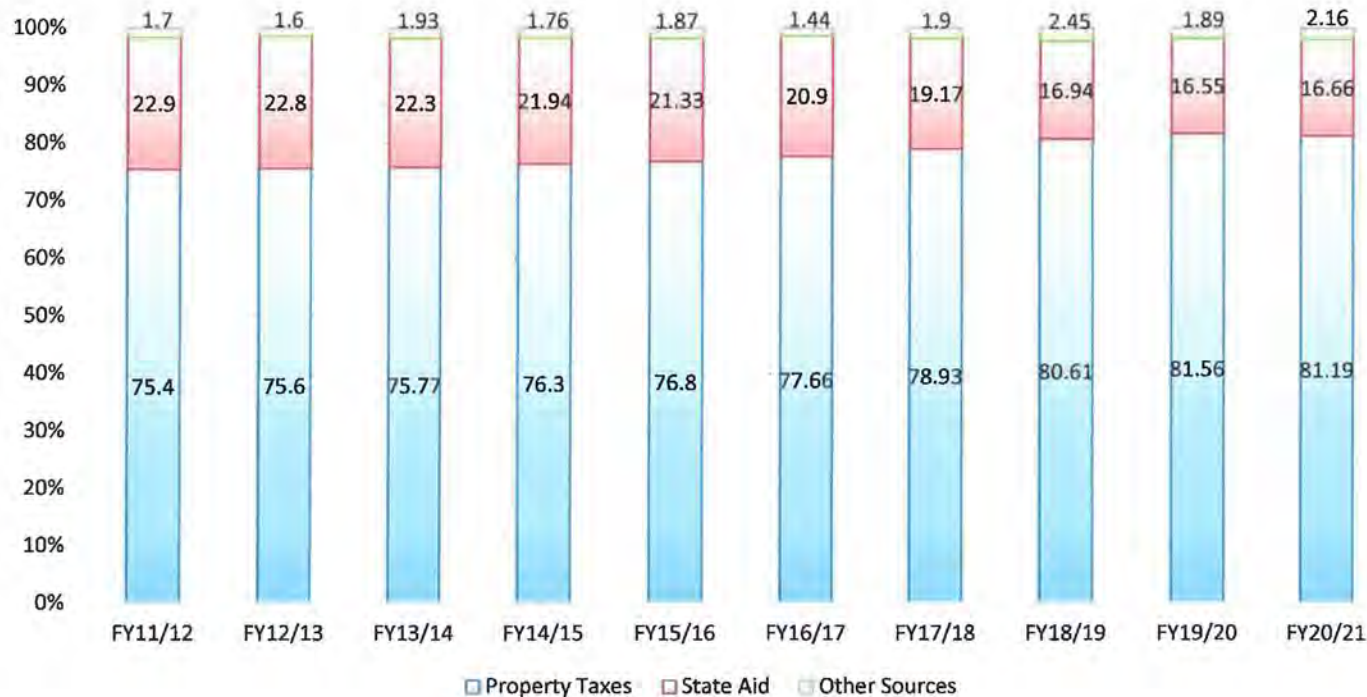


■ State & Federal Grants	\$517,405	■ Property Taxes	\$46,962,461
■ Charges for Current Services	\$332,940	■ Educational Grants	\$9,114,072
■ Contribution from Fund Balance	\$300,000	■ Investment Income/Other	\$340,000
■ License, Permits & Fees	\$273,500		

To provide a balanced budget, estimated revenues must match estimated expenditures. With this in mind, projections of 2021 budget revenue are crucial to determining the ability to pay for future expenditures.

- The main source of revenue for the Town is **Property Taxes**. The Grand List decreased by \$5,258,726 which represents a .41% decrease in Tolland's taxable property value. This is due to the town-wide property revaluation process. The loss in taxes after adjustments for new construction, motor vehicle supplement, elderly exemptions, result in a loss of \$189,577 based on the FY19-20 mill rate of 36.05. The collection rate for 2019/20 is 99.00% and the same rate is being projected for 2020/201. Prior Year Taxes have been adjusted to reflect an anticipated increase in delinquent tax account collections based on historical trends. Interest and liens are estimated to remain constant. Overall, Property Taxes and tax related revenues are estimated to increase 1.42% or \$655,957 to support current mill rate. The overall increase in the tax mill rate is 1.86%. **However, with a revaluation year, taxpayers must take certain caution in calculating their estimated property tax based on a new mill rate. It is important when trying to make a comparison to use the prior year assessed value/mill rate against the new assessed value and new mill rate.**
- **State and Federal Grants** are formula based revenues, primarily from the State, that offset reduced tax revenue or provide relief from certain expenditures. Based on assumptions we have made using the Governor's proposed budget the revenue stream from the State will be decrease by .08%, in the amount of \$400. The State revenue is highly volatile and is subject to mid-year budget adjustments and Legislative decisions.
- **Licenses, Permits and Fees** represent fees set by Charter, Code and Policies which include building permit fees, zoning permit fees, pistol permits, library fees, DMV reporting fees and other fees. This year Licenses, Permits and Fees will increase revenue by \$15,000 or 5.8%. This increase is attributed to an expected increase in Building Permit revenue.
- **Charges for Current Services** represent payments for routine services such as document recording, ambulance service, recyclable revenues and rents. Projections for these revenues are expected to increase by \$9,000 or 2.78%. The increase is mainly due to increases in Payments in Lieu of Taxes and Property Conveyance taxes.
- **Interest on investments and other** are expected to increase by \$150,000. There has been an upturn in interest rates. The average interest rate is currently at 2% and has been holding. Last year our advisors suggested that rates were going to fall. We have not seen that occur and are hopeful that they will continue to do well. Last year we increased this revenue source by \$100,000 with the anticipation that would be within the advice that we received. This increase will certainly alleviate the impact on the property tax. Our new banking product for our idle cash in checking accounts waiting for checks to clear continues to do well with interest returns. This product allows us to maximize interest earnings as well as a better rate to offset banking costs.
- **Education Grants** are funds provided by the State on a formula basis. The FY 20-21 for Adult Education and ECS is estimated at \$9,114,072 or an increase of 2.68%. This is mainly due to increases in ECS funds over the previous year adopted budget. This revenue is discussed in more detail later on in this document. Please refer to the detail under "**Intergovernmental – State and Federal Grants**". The State has a phase in ECS reduction funding plan that will impact the Town over the next several years with anticipated reductions of over \$300,000 each year.
- **Contribution from Fund Balance** is used with discretion and in keeping with financial policies that recommend a level of 10% or more. In fiscal year 2020/2021, use of Fund Balance is projected at \$300,000 to offset other one time expenditures included within the budget, but still keeping fund balance within the 10% benchmark. This amount reflects the same amount that was estimated for FY 19-20.

TRENDS IN GENERAL FUND REVENUE SOURCES



The above table illustrates the percentages of the budget funded by various revenue sources over ten years. The most striking feature of the breakdown of revenue is the extent to which the Town budget is dependent on just two sources: local property taxes and State and Federal Aid. Most grants are formula driven and therefore are affected not only by total state-wide funding levels, but also by numerous variables such as the Town's population, the Town's Grand List relative to other towns, income levels relative to other towns, student enrollment figures, and various demographic characteristics. Other sources, which are comprised of licenses, permits, charges for current services, interest income and miscellaneous income, have varied over the last five years due to changes in the housing market and economy.

Assessments and Property Taxes

As required by state statutes, the 2019 Grand list has been completed. The Town Clerk's Office received the signed list on 01/31/2020. The net taxable list before the Board of Assessment Appeals is \$1,276,614,985. This represents a net decrease of \$5,258,726 or .41%. This change in the Grand List will result in a decrease of \$189,577 in actual tax dollars based on the FY 19-20 mill rate of .03605 for Real Estate, Personal Property and Motor Vehicles.

The 2019 real estate net assessments of \$1,102,456,565 decreased by \$10,212,117 or .91%. The total number of real estate accounts decreased slightly to 6048 with several additions and subtractions. Real estate comprises 86.4% of the grand list. The residential portion is 78% with commercial and industrial properties making up 8% of the list. The decrease is due to the town wide revaluation of all properties and reductions due to crumbling foundations.

The net assessment of vehicles registered in Tolland is \$132,379,332. This represents an increase in value of \$2,628,037 or 2%. The total numbers of listed vehicles decreased by 73. Despite the decrease in vehicles, there was a significant increase in new, higher valued vehicles. Motor vehicle assessments represent 10.4% of the 2019 grand list.

The net assessment of personal property is \$41,779,088. This represents a increase in value of \$2,325,354 or 5.9%. The total numbers of accounts increased by 20 with several additions of small businesses. Personal property represents 3.2% of the grand list. The increase in value over the previous list is mostly due the increase of contractors and heavy equipment in town. The 2019 grand list reflects the 100% exemption of all newly purchased manufacturing equipment.

All figures are subject to change by action of the Board of Assessment Appeals which will meet during the month of March, 2020 for adjustment on the 2019 grand list and 2018 motor vehicle supplemental list.

The total of all exempted real estate is \$141,607,325.

The current 2018 Grand List totals compared with 2019 Grand List totals are as follows:

<u>Assessment</u>	<u>2018 Grand List **</u>	<u>2019 Grand List *</u>	<u>% of 2019 List</u>	<u>\$ Change</u>	<u>% Change</u>
Real Estate	\$ 1,112,668,682	\$ 1,102,456,565	-20964.3%	\$ (10,212,117)	-0.92%
Motor Vehicle	\$ 129,751,295	\$ 132,379,332	-2517.3%	\$ 2,628,037	2.03%
Personal Property	\$ 39,453,734	\$ 41,779,088	-794.5%	\$ 2,325,354	5.89%
 TOTAL	 \$ 1,281,873,711	 \$ 1,276,614,985	 -24276.13%	 \$ (5,258,726)	 -0.410%

* Before BAA adjustments.

** After BAA adjustments.

Section 12-62s of the General Statutes mandates assessment of all property at 70 percent of fair market value in the year of revaluation (i.e., a property with a fair market value of \$100,000 would be assessed for tax purposes at \$70,000).

Top Ten Taxpayers

Reliance on a single commercial/industrial taxpayer is irrelevant to the Town of Tolland since the largest taxpayer only accounts for 1.31% of the grand list. The Town makes a smart growth effort to welcome new enterprises into the Town to increase its real estate base. The list below represents the top ten taxpayers.

TOWN OF TOLLAND, CONNECTICUT **PRINCIPAL TAXPAYERS-2019 GRAND LIST**

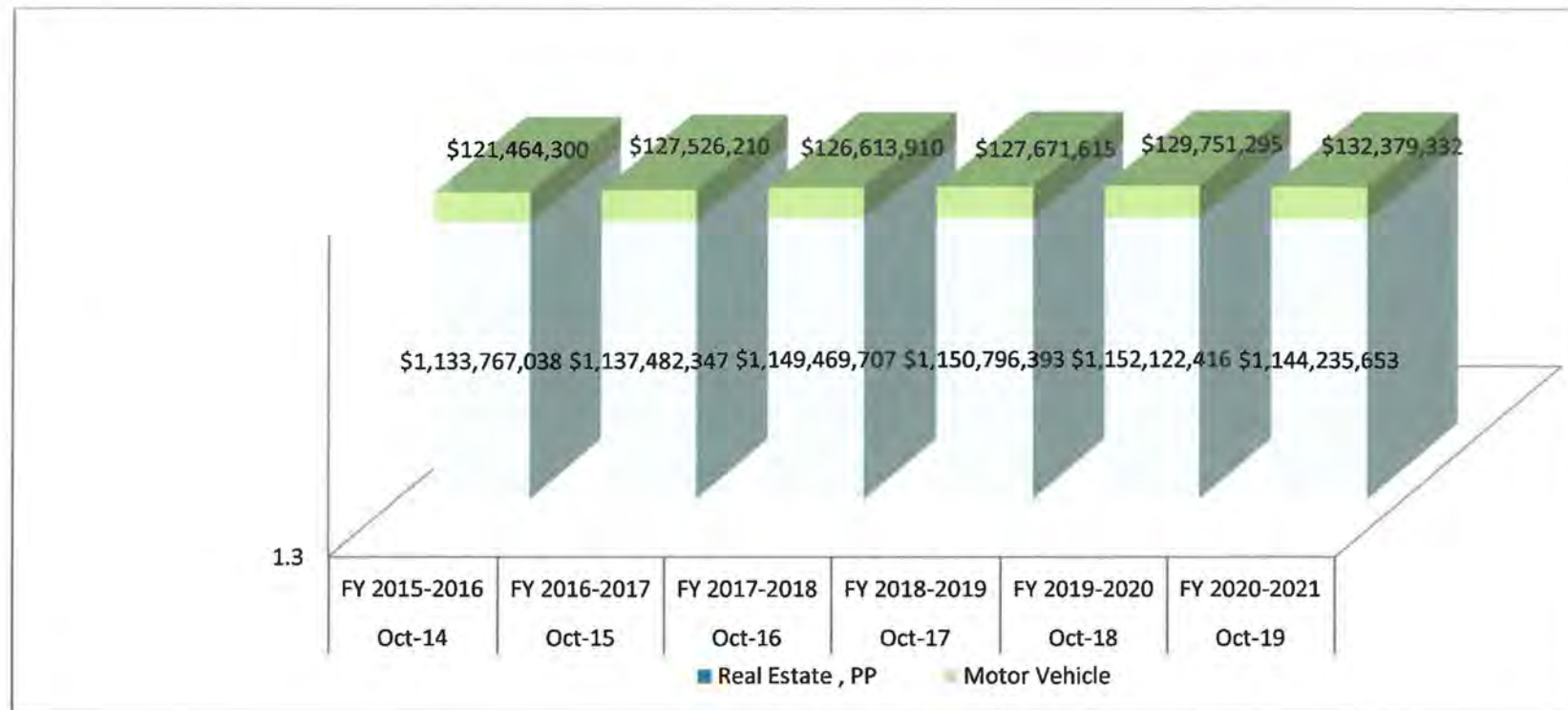
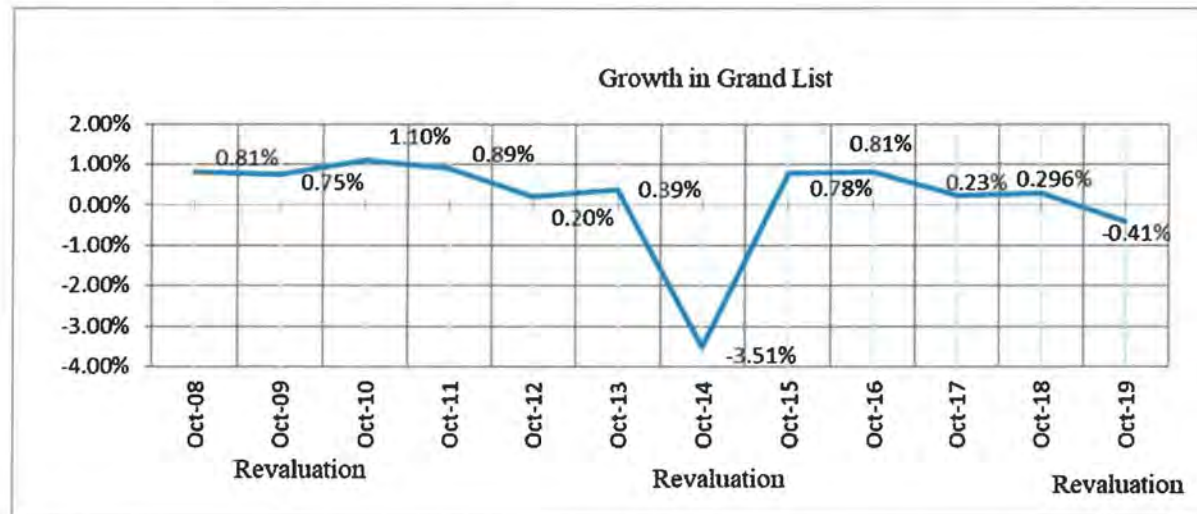
	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Connecticut Light and Power (Eversource)	Public Utility	16,681,170	1.31%
2	Capitol Ventures LLC (Big Y plaza)	Shopping Center	13,641,800	1.07%
3	Gerb CT QRS 14-73 Inc (Gerber International)	Manufacturing	8,340,110	0.65%
4	MRT of Tolland CT SNF LLC (Woodlake)	Nursing and Rehabilitation Center	8,104,500	0.63%
5	Silvas Real Estate LLC (Dari Farms)	Holding Company/Ice Cream Distributor	6,028,420	0.47%
6	JM Associates LLC (CNC Software)	Holding Company	5,662,730	0.44%
7	Norwegian Woods LLC	Apartments	5,544,100	0.43%
8	Ivy Woods LLC	Apartments	5,009,900	0.39%
9	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	4,572,230	0.36%
10	Connecticut Water Company	Public Utility	4,166,030	0.33%
	<u>Total</u>		<u>77,750,990</u>	<u>6.09%</u>

(1) Based on net taxable Grand List, unadjusted, October 2019

Source: Assessor's office (includes Real Estate/Personal Property/Motor Vehicles)

Actual growth in the Grand List refers to new construction and expansions, or new commercial property and vehicles on the Grand List. This is different from changes in the Grand List that occur as a result of revaluation. Revaluation is a valuation of all existing property that occurs on a

scheduled basis every four to five years (though the spacing between revaluations can vary). When a new building is constructed or expanded, or when a business purchases additional equipment, that is actual growth in the Grand List which generates additional revenue.



Tax Rate and Motor Vehicle Tax Cap

Current State Statutes require motor vehicles to be capped at 45 mills. The Town is not separately breaking out and capping motor vehicles at the higher mill rate. Motor vehicles will be calculated in the same manner that we have done in previous years without hitting the 45 mill cap.

The amount of tax to be raised next year by General Fund for Real Estate, Motor Vehicles and Personal Property is \$46,493,606. The value of one mill is \$1,266,165 based on a 99% collection rate. The fiscal year 2020-2021 mill rate is 36.72 mills.

	<u>2019 Grand List</u>	<u>2018 Grand List</u>
NET GRAND LIST REAL ESTATE, MOTOR VEHICLE AND PERSONAL PROPERTY	1,276,614,985	1,282,255,811
LESS: Senior Tax Relief Program	6,400,000	6,500,000
LESS: Corrections, and Assessment Appeals	9,259,680	8,031,020
PLUS: New Construction	500,000	700,000
PLUS: Motor Vehicle Supplemental	17,500,000	16,800,000
 NET TAXABLE GRAND LIST	 1,278,955,305	 1,285,224,791
 NET ADJUSTED COLLECTIBLE GRAND LIST @ 99%	 1,266,165,752	 1,272,372,543

AMOUNT TO BE RAISED BY CURRENT TAXES @ 99% COLLECTIBLE RATE	=	46,493,606	=	0.03672
NET TAXABLE GRAND LIST @ 99% COLLECTIBLE RATE		1,266,165,752		

AMOUNT TO BE TAXED BY CURRENT TAXES @ 100%	=	46,963,238	=	0.03672
NET TAXABLE GRAND LIST @ 100 %		1,278,955,305		

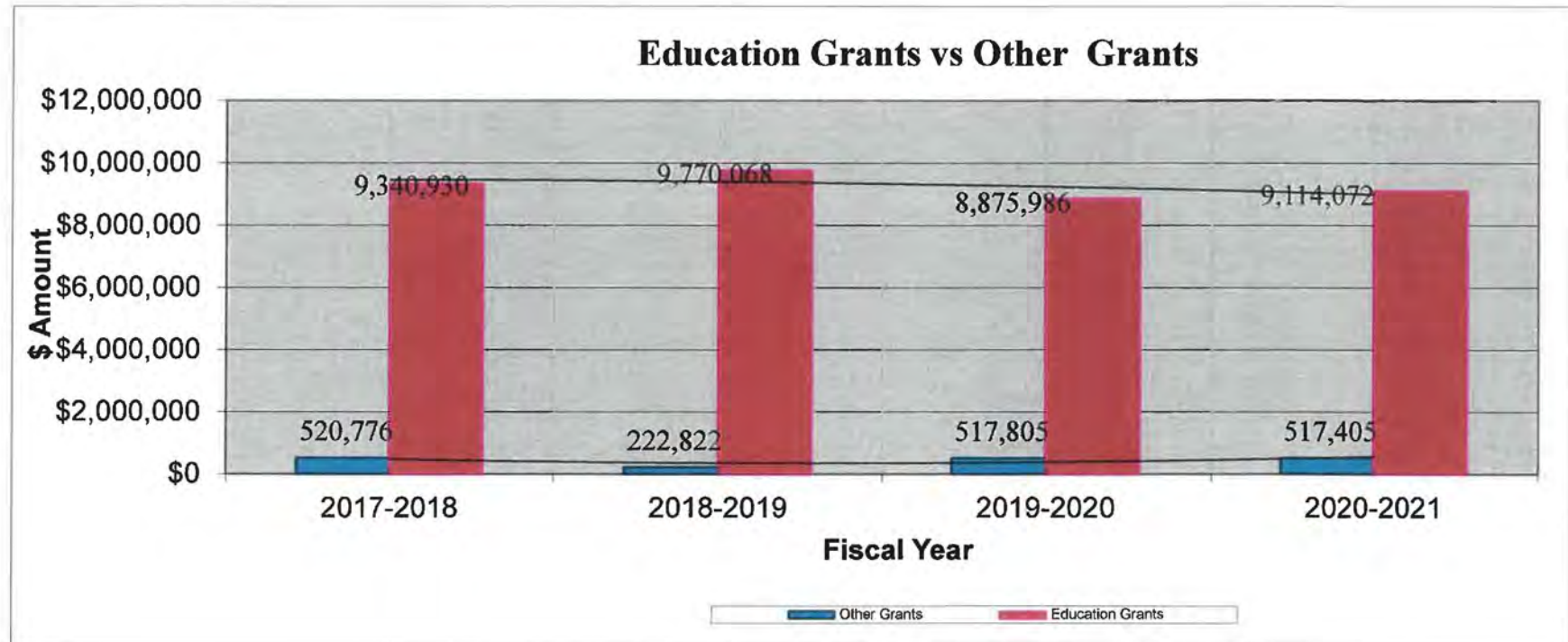
Intergovernmental – State and Federal Grants

The Town of Tolland, similar to other towns, relies on grants to supplement its revenue. The estimated allocations to Tolland are based on the Governor's budget proposal. The adopted budget in FY 19-20 for ECS funds originally had a much lower amount than what was actually finally approved by the Legislature. There is an ECS reduction plan that will reduce the Town's ECS funding by over \$300,000 within the next several years. The FY 19-20 Budget was revised to reflect the higher amount but for year to year comparisons we use the adopted budget. The proposed Governor ECS funding for FY 20-21 actually reflects a reduction of \$330,309 from what the Town will receive in FY 19-20. However, since the original budget was much lower the funding source will actually reflect an increase in the FY 20-21 budget for \$238,657. Most of the State grants are statutory formula grants to be paid to the Town based on projected local expenditures. Actual revenue may vary significantly from the estimates based on audited final expenditures. State revenues are always subject to change depending on the status of the State budget.

COMPARISON OF 2014 THRU 2021 STATE AND FEDERAL GRANTS

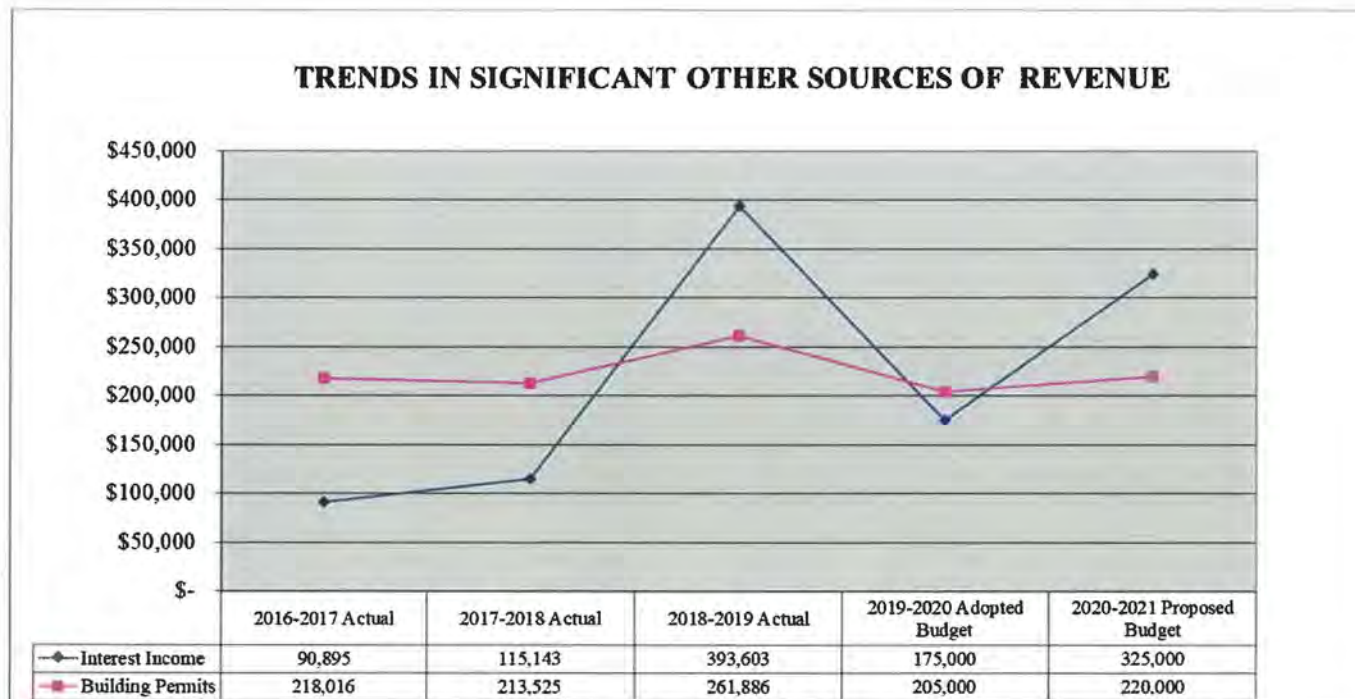
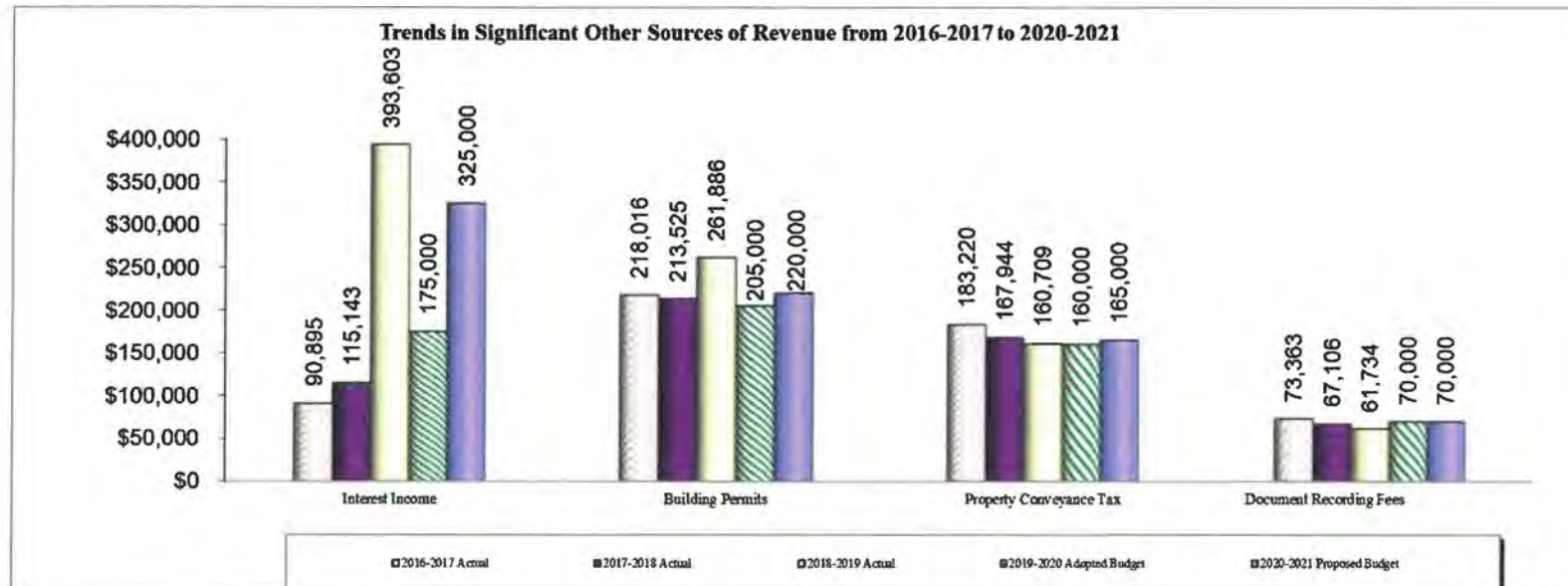
	2013-2014	2014-2015	2017-2018	2018-2019	2019-2020	2020-2021	\$ Change	%
	Actual	Actual	Actual	Actual	Adopted	Estimated	2019 Adopted	Change
	Received	Received	Received	Received	Budget	Grant Amount	to 2020 Proposed	
STATE & FEDERAL GRANTS								
Elderly Circuit Breaker	71,147	73,126	0	0	0	0	-	-
Disability Grant	1,649	1,667	1,396	1,395	1,395	1,395	-	-
PILOT: State Owned Property	48,842	52,883	0	0	24,569	24,569	-	0.0%
Interest Subsidy	35,860	28,023	3,874	0	0	0	-	0.0%
Bond Subsidy	296,740	294,137	257,695	0	0	0	-	0.0%
Youth Services Grants	24,338	24,338	23,008	23,493	22,000	23,000	1,000	4.5%
Civil Defense Grant	5,000	5,000	9,893	7,424	6,000	6,000	-	0.0%
Pequot-Mohegan Grant	42,069	43,715	34,843	0	0	0	-	0.0%
Miscellaneous	43,077	47,797	43,384	43,617	42,000	42,000	-	0.0%
Veterans	7,874	7,674	8,748	8,458	8,300	6,900	(1,400)	-
Town Clerk Preservation Grant	4,000	5,000	4,000	4,500	5,500	5,500	-	0.0%
MRSA: Municipal Projects	80,003	80,003	85,064	85,064	85,064	85,064	-	0.0%
MRSA: Sales Tax Funds	0		48,871	48,871	322,977	322,977	-	0.0%
Subtotal -- State & Federal Grants - non education	660,599	663,363	520,776	222,822	517,805	517,405	-400	-0.1%
EDUCATION GRANTS								
Public School Transportation Grant	132,461	128,122					-	0.0%
Adult Education Grant	9,744	9,274	8,627	8,505	9,115	8,544	(571)	-6.3%
ECS Education Grant*	10,936,789	10,888,029	9,332,303	9,761,563	8,866,871	9,105,528	238,657	2.7%
Subtotal -- Education Grants	11,078,994	11,025,425	9,340,930	9,770,068	8,875,986	9,114,072	238,086	2.7%
Total Federal and State Grants	11,739,593	11,688,788	9,861,706	9,992,890	9,393,791	9,631,477	237,686	2.5%

The chart below represents actual figures up to fiscal years 2017-2018, 2018-2019 and budgeted numbers for fiscal years 2019-2020 and 2020-2021.



Other Sources of Revenue

Licenses, Permits and Fees, Charges for Current Services, Investment Income/Other revenue and Contribution from Fund Balance represent 1.35% of the total 2020-21 Budget.



Revenue Descriptions

Property Taxes

- 110-10 – Current Taxes** – property taxes due for current fiscal year.
- 110-20 – Prior Year Taxes** – property taxes due for up to fourteen previous fiscal years.
- 110-30 – Interest and Lien Fees** – interest applied to delinquent tax payments and lien charges on real estate property for the release of filing in the Town Clerk's Office.
- 110-39 – Motor Vehicle** – current motor vehicle taxes due for current fiscal year capped at 45 mills. Tolland will only bill out at 36.72 mills.
- 110-40 – Motor Vehicle Supplement** – property tax levied on motor vehicles, not included on the October Grand List.
- 110-50 – Suspense** – tax collections received from personal property that have been removed from active receivables.
- 110-60 – Telecommunications Access** – state imposed payments from telecommunication vendors in lieu of property taxes.

State & Federal Grants

- 210-20 – Elderly Circuit Breaker** – a tax relief program for the elderly who meet certain income requirements. Relief takes the form of a credit on an eligible person's tax bill up to a maximum of \$1,250 yearly.
- 210-50 – State Property Pilot** – amount paid on State property within Town, in lieu of property taxes.
- 210-60 – Interest Subsidy** – State reimbursement for interest costs associated with eligible school construction prior to progress payments.
- 210-70 – Bond Subsidy** – State reimbursement for principal costs associated with eligible school construction prior to progress payments.
- 211-00 – Youth Services Grants** – to assist with provision of youth services programs.
- 211-30 – Civil Defense Grant** – 50% reimbursement for cost of Emergency Preparedness Officer. Increase requested for this fiscal year.
- 211-40 – Mashantucket Pequot** – percentage of State proceeds from the Mashantucket Pequot and Mohegan slot revenues.
- 211-50 – Miscellaneous** – includes parking, speeding fees and Hockanum Valley Community Council grant.
- 211-60 – Disability Grant** – partial reimbursement for disability tax exemptions.
- 211-70 – Veterans** – partial reimbursement of Veterans tax exemptions.
- 211-80 – Property Tax Relief Grant** – distribution of State sales tax and State's portion of the Property Conveyance tax.
- 211-90 – Town Clerk Preservation Grant** – reimbursement for record preservation which is applied for, on an as needed basis, by the Town Clerk.

Licenses, Permits & Fees

- 310-20 – Building Permit Fees** – fees collected for issuance of building permits as required by law. \$30 for first \$1,000 of assessed value, \$15 for each \$1,000 thereafter for anything requiring permit.
- 310-30 – Zoning Permit Fees** – fees collected for issuance of zoning permits.
- 310-40 – Fines, Fees and Licenses** – miscellaneous fees collected in various departments in Town.
- 310-50 – Pistol Permits** – permit required to carry firearms in Town.
- 310-70 – Town Clerk Fees** – maps (\$10 or \$20), liquor permits (\$2), trade name certifications (\$5).
- 310-80 – Library Fees** – fees for overdue books, videos, lost cards and lost books.
- 310-90 – Counseling Fees** – fees to see a Town Counselor.
- 310-95 – DMV Reporting Fee** – \$5 delinquent MV fee.

Charges for Current Services

- 410-10 – Planning and Zoning and Inland Wetlands & Watercourses Commission** – zoning applications and subdivisions.
- 410-20 – Rents/PILOT** – payment from Senior Housing complexes in lieu of taxes and rental fees for towers.
- 410-30 – Property Conveyance Tax** – levied on property transfers.
- 410-40 – Document Recording Fees** – \$53 first page (\$2-Town Clerk, \$3-Town Preservation, \$38-State, \$10-General Fund), \$5 additional for recording land records (warranty deeds, liens, sales).
- 410-50 – Map and Copy Sales** – \$1 per page and \$2 per certification (Town Clerk).
- 410-55 – Town Preservation** – \$3 per document – Agricultural (Land).
- 410-60 – Zoning Board of Appeals** – fees for zoning appeals.
- 410-70 – Public Safety Services** – administration fees charged for each hour of public safety work.
- 410-80 – Solid Waste Fees/Bulky Waste Fees** – monthly payments from Willimantic Waste for recyclables.
- 410-86 – Sewer Fees** – overhead charges for financial administration of sewer activities.
- 410-90 – Ambulance** – charges for ambulance services up to the budgeted amount with the balance going to Public Safety Capital Equipment Account and to offset a portion of the Fire Clerical salary and benefit costs.
- 410-95 – Tuition** – payments from other Towns for their students to attend Tolland Schools.

Investment Income

- 510-10 – Interest Income** – income on investments or deposits.
- 510-30 – Other Revenues/Miscellaneous Revenue** – sale of surplus equipment and unanticipated revenues.

Education Grants

- 610-20 – Transportation Grant** – formula grant to assist Town with pupil transportation costs.
- 610-30 – Adult Education Grant** – grant from Department of Education, reimbursed on a sliding scale similar to the Transportation Grant.
- 610-40 – ECS Education Grant** – grant funding distributed according to the spending needs of the school, per statutory formula.
- 610-50 – Aid to the Blind** – grant to assist with the costs associated with special education of blind students.
- 610-70 – Other Grants** – Medicaid payments.

Contribution from Fund Balance

- 710-10 – Contribution from Fund Balance** – transfers made from unassigned General Fund balance.

EXPENDITURES

Overview

There are four major expenditure categories budgeted for FY 2020-21: Town Operating, Board of Education Operating, Debt Service, and Capital Improvements.

COMPARISON THREE YEARS EXPENDITURES

	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2020-2021 Manager Budget	\$ Change 2019/20 to 2020/2021	% Change 2019/2020 to 2020/2021	Percentage of Total Budget
TOWN OPERATING							
General Government	2,893,573	2,865,362	2,979,678	3,157,717	178,039	5.98%	5.46%
Planning and Community Development	433,219	401,292	437,295	451,528	14,233	3.25%	0.78%
Community Services	907,175	915,399	934,157	971,425	37,268	3.99%	1.68%
Public Works	4,399,733	4,404,897	4,494,404	4,567,953	73,549	1.64%	7.90%
Public Safety Services	1,692,030	2,010,511	2,128,204	2,133,666	5,462	0.26%	3.69%
Finance and Records	943,671	931,755	966,640	1,006,529	39,889	4.13%	1.74%
Contingency	160,609	132,622	185,704	164,485	(21,219)	-11.43%	0.28%
TOTAL TOWN OPERATING	11,430,010	11,661,838	12,126,082	12,453,303	327,221	2.70%	21.53%
BOARD OF EDUCATION OPERATING	38,113,122	39,950,833	39,975,605	40,590,408	614,803	1.54%	70.18%
DEBT SERVICE	4,557,129	4,549,565	4,550,000	4,600,000	50,000	1.10%	7.95%
BOE TEACHERS' RETIREMENT CONTRIBUTION	0	0	0	0	-	0.00%	0.00%
CAPITAL IMPROVEMENTS	54,578	627,030	121,048	196,667	75,619	62.47%	0.34%
EXPENDITURES TOTALS	54,154,839	56,789,266	56,772,735	57,840,378	1,067,643	1.88%	100.00%

EXPENDITURE SUMMARY STATEMENTS

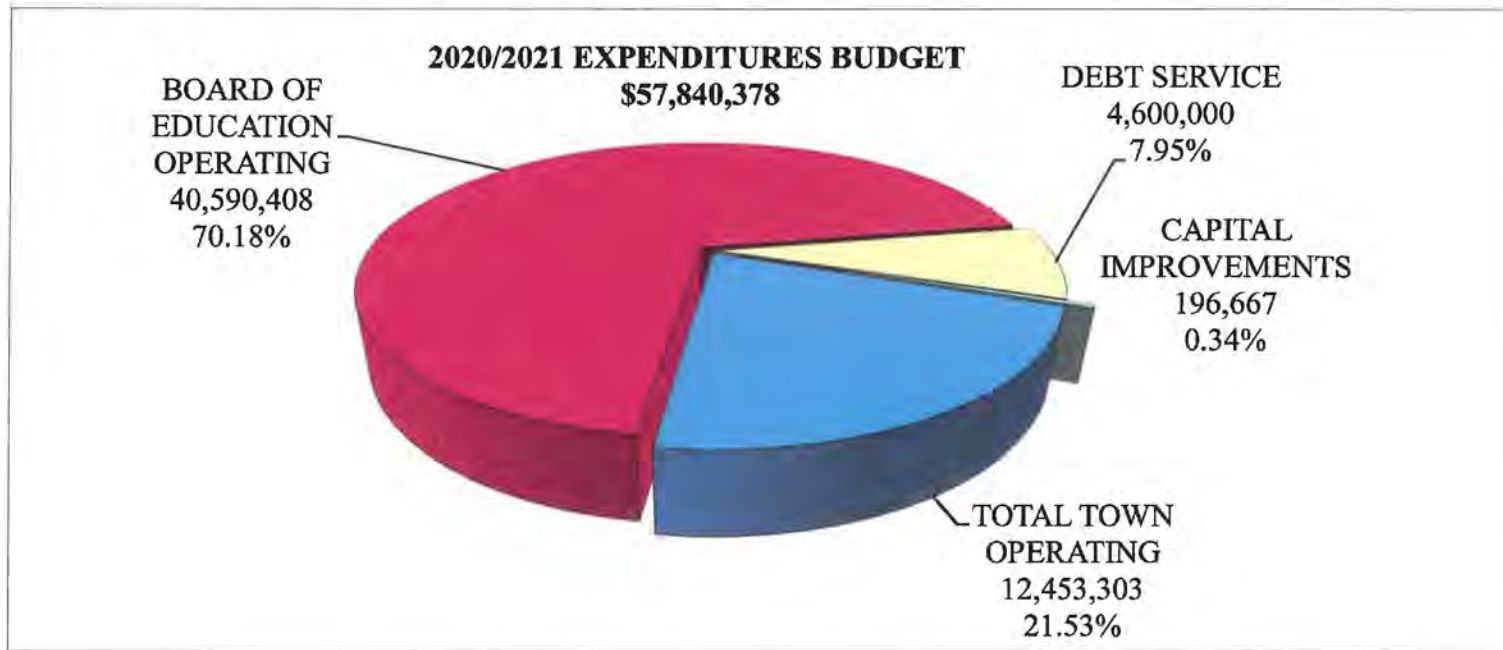
Fiscal Year 2020-2021

2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed	\$ Change 2019/2020 Adopted Budget to 2020/2021 Manager
GENERAL GOVERNMENT								
34,837	38,978	37,329	37,087	100-00	Town Council	37,734	37,734	405
216,202	178,112	224,303	235,189	110-00	Town Manager	229,848	229,848	5,545
20,981	5,256	6,001	6,001	120-00	Economic Development Commission	6,001	6,001	0
2,048,870	2,087,956	2,161,887	2,159,258	130-00	Human Resources and Benefits Administration	2,298,427	2,307,145	145,258
58,672	43,891	60,148	60,023	140-00	Miscellaneous Support Services	56,025	56,025	(4,123)
171,599	176,963	172,122	172,122	140-10	Information Technology and Telecommunications	197,591	197,591	25,469
239,797	230,319	239,643	233,271	150-00	Insurance	232,491	232,491	(7,152)
90,974	92,163	66,000	75,600	160-00	Legal Services	76,000	76,000	10,000
11,641	11,724	12,245	10,160	170-00	Probate Services	14,882	14,882	2,637
2,893,573	2,865,362	2,979,678	2,988,711		Subtotal -- General Government	3,148,999	3,157,717	178,039
PLANNING AND COMMUNITY DEVELOPMENT								
119,804	119,673	126,310	131,581	200-00	Building Inspection Services	131,827	131,827	5,517
3,599	1,856	3,500	3,500	210-00	Zoning Board of Appeals	3,500	3,500	0
78,625	78,540	79,790	79,794	230-00	Public Health Services	83,314	83,314	3,524
202,685	189,891	199,715	190,042	240-00	Planning and Zoning Services	204,972	204,972	5,257
3,094	3,436	3,685	3,685	250-00	Inland Wetlands Commission	3,660	3,660	(25)
24,492	5,742	20,560	20,560	260-00	Planning and Zoning Commission	20,670	20,670	110
720	2,030	2,235	2,235	270-00	Conservation Commission	2,985	2,985	750
200	124	1,500	1,300	280-00	Agricultural Commission	600	600	(900)
433,219	401,292	437,295	432,697		Subtotal -- Planning and Community Development	451,528	451,528	14,233

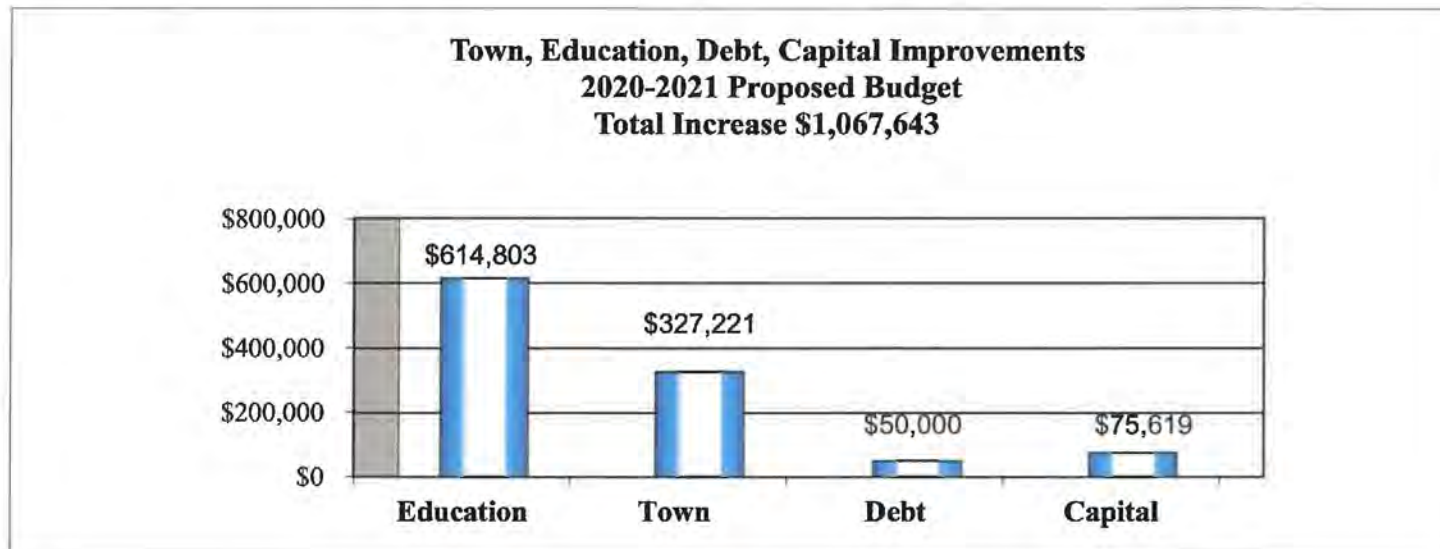
EXPENDITURE SUMMARY STATEMENTS								
Fiscal Year 2020-2021								
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed	\$ Change 2019/2020 Adopted Budget to 2020/2021 Manager
COMMUNITY SERVICES								
58,172	59,010	58,881	60,274	310-00	Senior Center Services	61,045	61,045	2,164
330,260	334,634	343,694	351,329	320-00	Human Services	355,981	355,981	12,287
418,602	419,591	417,417	388,249	400-00	Library Services	429,551	429,551	12,134
100,141	102,164	114,165	116,509	500-00	Recreation and Adult Education	124,848	124,848	10,683
907,175	915,399	934,157	916,361		Subtotal -- Community Services	971,425	971,425	37,268
PUBLIC WORKS								
25,153	10,946	96,836	95,971	600-00	Engineering Services	76,600	76,600	(20,236)
1,317,371	1,432,375	1,417,837	1,435,808	610	Parks and Facilities	1,456,636	1,456,636	38,799
978,554	951,098	948,721	966,452	630-67	Refuse and Recycling Services	972,181	972,181	23,460
15,000	15,000	15,000	15,000	640-67	Sewage Disposal	15,000	15,000	0
2,063,655	1,995,478	2,016,010	2,016,510	650	Streets and Roads	2,047,536	2,047,536	31,526
4,399,733	4,404,897	4,494,404	4,529,741		Subtotal -- Public Works	4,567,953	4,567,953	73,549
PUBLIC SAFETY SERVICES								
88,034	93,115	96,686	96,686	700-00	Water Supply	110,187	110,187	13,501
351,231	361,853	385,859	387,298	710-00	Ambulance Services	450,385	411,676	25,817
59,829	57,500	59,794	59,794	720-00	Animal Control Services	75,384	75,384	15,590
14,189	14,650	16,347	16,347	730-00	Emergency Preparedness	15,347	15,347	(1,000)
74,297	74,016	82,145	82,330	740-00	Fire Prevention	89,610	89,610	7,465
645,902	655,951	647,941	652,446	750-00	Fire Suppression	735,336	683,377	35,436
4,917	1,998	3,250	3,250	755-00	Certified Emergency Response Team	3,250	3,250	0
453,631	751,428	836,182	718,511	760-00	Law Enforcement	744,835	744,835	(91,347)
1,692,030	2,010,511	2,128,204	2,016,662		Subtotal -- Public Safety Services	2,224,334	2,133,666	5,462

EXPENDITURE SUMMARY STATEMENTS								
Fiscal Year 2020-2021								
2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted Budget	2019-2020 Estimated Actual	Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed	\$ Change 2019/2020 Adopted Budget to 2020/2021 Manager
FINANCE AND RECORDS								
337,924	332,241	347,298	354,015	810-00	Accounting Services	357,464	357,464	10,166
221,996	218,713	222,937	227,713	820-00	Assessment Services	239,698	239,698	16,761
317	109	590	350	830-00	Board of Assessment Appeals	600	600	10
25,250	25,250	25,250	25,250	850-00	Independent Audit	33,000	28,000	2,750
52,559	54,967	58,724	57,666	860-00	Registrar of Voters	61,290	61,290	2,566
157,989	154,901	164,102	164,816	870-00	Revenue Services	168,216	168,216	4,114
147,636	145,574	147,739	148,194	880-00	Town Clerk	151,261	151,261	3,522
160,609	132,622	185,704	61,200	890-00	Contingency	144,485	164,485	(21,219)
1,104,280	1,064,377	1,152,344	1,039,204		Subtotal -- Finance and Records	1,156,014	1,171,014	18,670
11,430,010	11,661,838	12,126,082	11,923,376		Subtotal--Town Government	12,520,253	12,453,303	327,221
BOARD OF EDUCATION								
38,113,122	39,557,494	39,975,605	39,975,605	900-00	Board of Education	40,722,324	40,590,408	614,803
38,113,122	39,557,494	39,975,605	39,975,605		Subtotal -- Board of Education	40,722,324	40,590,408	614,803
DEBT SERVICE								
4,557,129	4,549,565	4,550,000	4,550,000	840-00	Debt Service	4,600,000	4,600,000	50,000
4,557,129	4,549,565	4,550,000	4,550,000		Subtotal -- Debt Service	4,600,000	4,600,000	50,000
BOE TEACHERS' RETIREMENT CONTRIBUTION								
0	0	0	0	845-00	BOE Teachers' Retirement Contribution	0	0	0
0	0	0	0		Subtotal -- BOE Teachers' Retirement Contribution	0	0	0
CAPITAL IMPROVEMENTS								
54,578	627,030	121,048	196,048	910-00	Capital Improvements	186,667	196,667	75,619
54,578	627,030	121,048	196,048		Subtotal -- Capital Improvements	186,667	196,667	75,619
TRANSFERS OUT								
	393,339		310,113		BG School and Stabilization Fund and Education Reserve			
54,154,839	56,789,266	56,772,735	56,955,142		FY 2020-2021 EXPENDITURE TOTALS	58,029,244	57,840,378	1,067,643

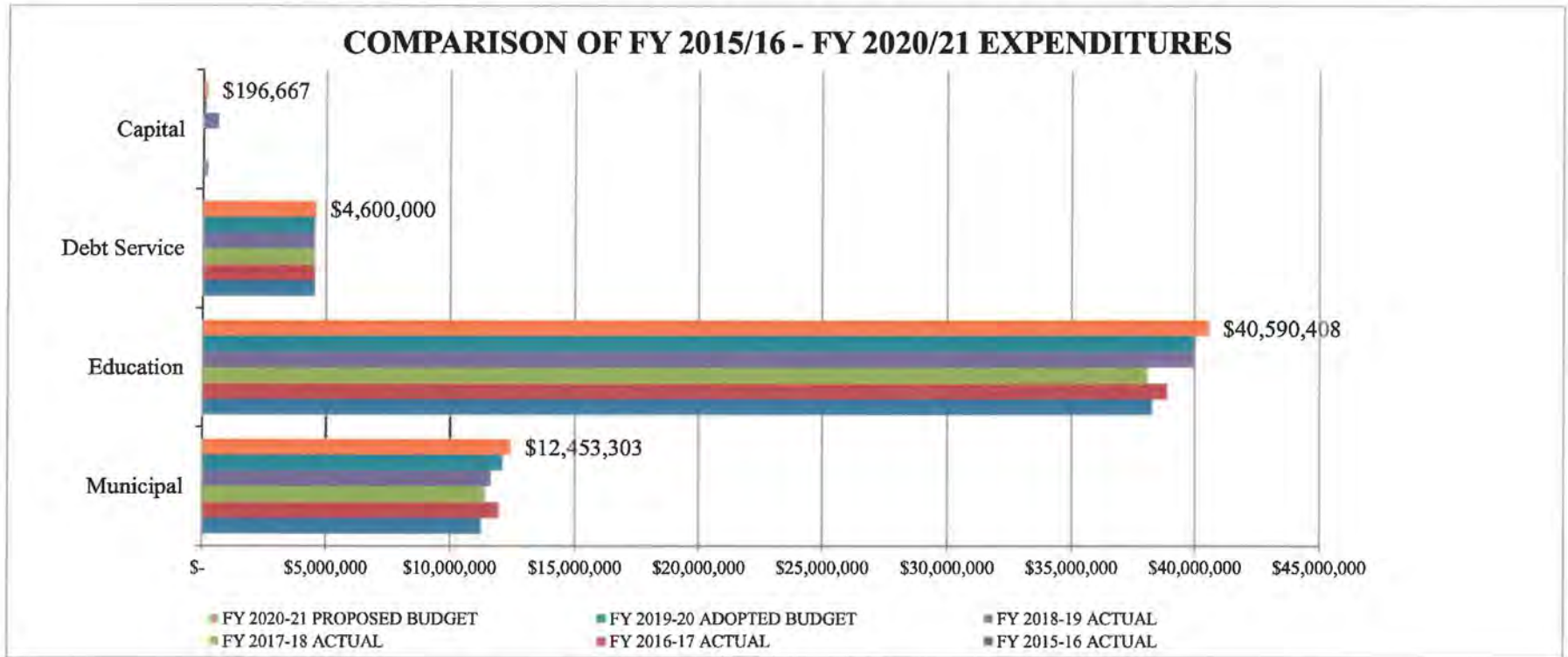
The chart below represents Tolland's four major expenditure components of the budget.



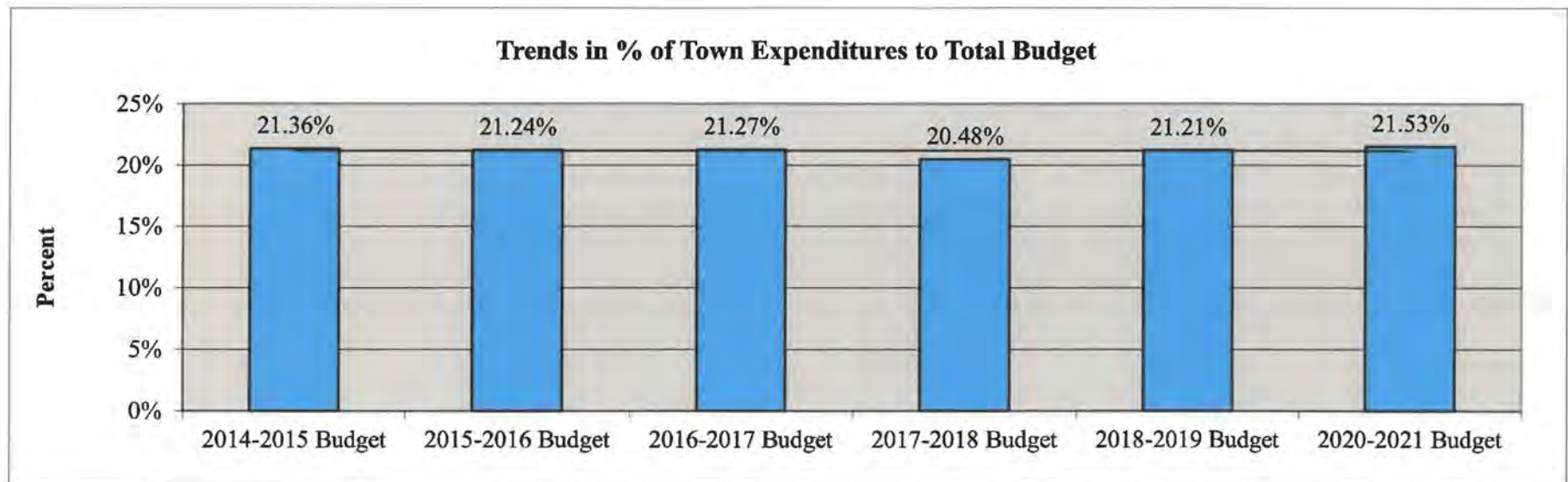
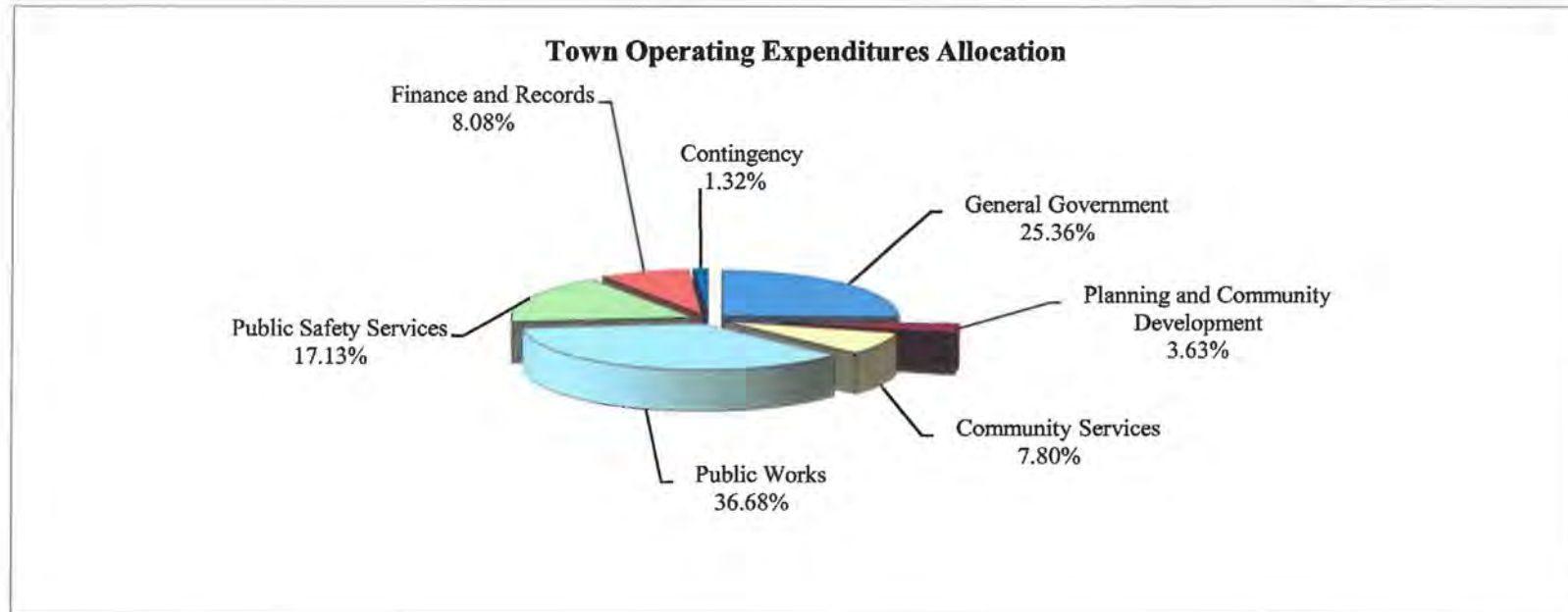
The graph below represents current budget increases by major expenditure categories.

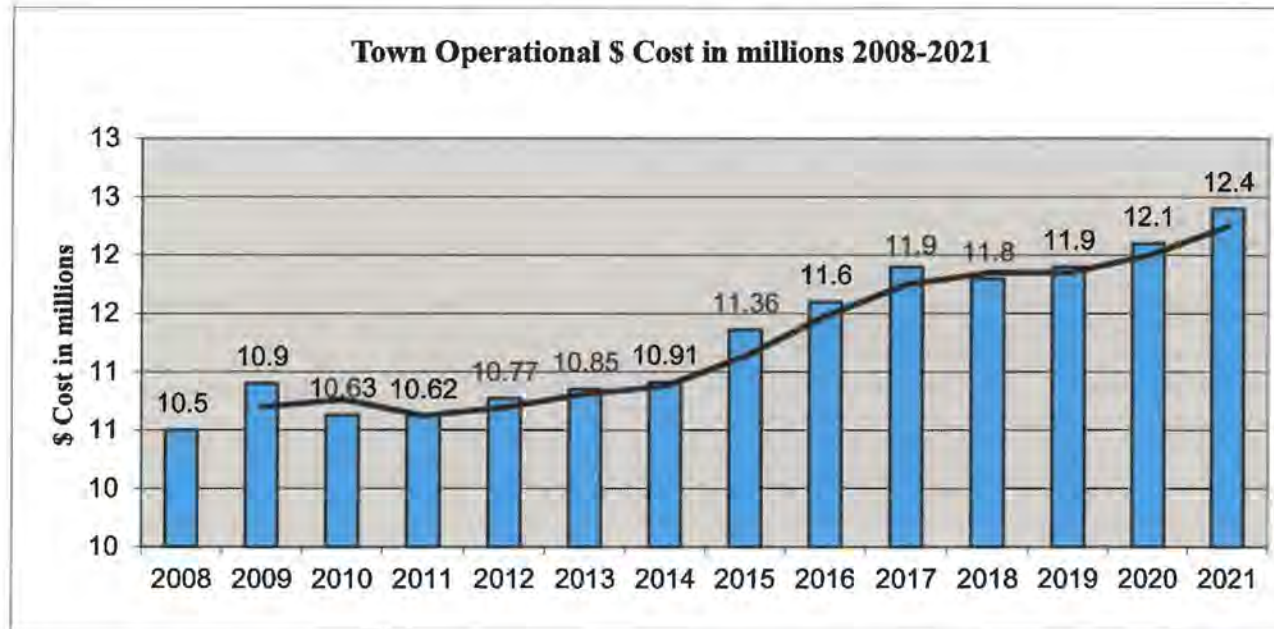


The chart below illustrates the appropriations made to each of these areas throughout the past six years.



Town Operating budget is proposed in the amount of \$12,453,303. This is an increase of \$327,221 or 2.70% from the adopted budget for the 2019-2020 fiscal year. The following chart depicts spending distribution in the municipal operating portion of budget.





- General Government** budget increased overall by \$178,039 or 5.98%. The primary drivers of the increase are due to an increase of \$7,443 in wages. These increases are mainly associated with the costs of annual wage increases. Employee Benefits increased by \$142,930. This is due to increasing costs in health insurance, FICA and Medicare, and Pension obligations. The costs for service contracts decreased by \$4,123, mainly due to savings achieved by changing print management contracts. Information Technology increased by \$25,469. A majority of this increase is due to the need to replace a server for \$25,000. Town wide insurance decreased by \$7,152. This is mainly due to a decrease in insurance costs from the removal of Birch Grove School during construction. The labor counsel services budget increased by \$10,000 for any possible arbitration cases. Probate Services increased by \$2,637. This increase is mainly due to costs of replacing a copier and the increasing costs of recording fees. General Government also had a net increase of various miscellaneous items of \$835.
- Planning and Community Development** budget increased overall by \$14,233 or 3.25%. Most of this increase was due to increases in wages in the amount of \$10,774. Public Health Services increased by \$3,524, mainly due to an increase in the number of staff enrolled in the health insurance plan. Planning and Community Development also had a net decrease of various miscellaneous items of \$65.
- Community Services** budget increased by \$37,268 or 3.99%. The major impact was mainly due to increases in wages in the amount of \$28,369. In Recreation, utilities increased by \$9000 (phase 2) as part of a 3 year phase in plan to have all the utilities be absorbed by the general fund. Community Services also had a net decrease of various miscellaneous items of \$101.
- Public Works** budget, which is the largest operating budget, increased by \$73,549 or 1.64%. The contributing factors to this increase are described below per department within this division.

Engineering Services decreased by \$20,236. This is a temporary decrease due to using a consulting engineer on an as needed basis rather than employing a full-time engineer.

Parks and Facilities increased by \$38,799. This is due to an increase in wages in the amount of \$28,832. This was due to the 19/20 raises for everyone, the 20/21 raises for union staff and the fact that minimum wage increased significantly. Heating Oil and Propane increased by \$11,440. Utilities decreased by \$9,323 due to locking in a much lower generation rate. Contingency increased by \$5,000. Fuel and Oil increased by \$1,600. Agricultural and Custodial items increased by \$1,150. Equipment Rental increased by \$100.

Refuse and Recycling increased by \$23,460. This program had an increase in contractual collection fees (\$15,312) and a change in the Tonnage Fee causing an increase in the Refuse Disposal line item (\$7,699). Due to a dramatic change in the worldwide recycling markets, the Town is under a one-year contract addendum paying \$30 per ton for recycling in exchange for keeping the residential units at 5,200 and waiving the collection fee for the one free bulky waste month pick-up. The costs associated with this are being charged to the capital account related to refuse and recycling. This budget extends this agreement with the only change being an increase to \$30.90 per ton for recycling.

Sewage Disposal shows the proposed allocation of \$15,000 to the WPCA, which remains the same as last year. This will be a transfer from the General Fund to the Sewer Reserve fund until a \$100,000 reserve balance for emergency and future capital needs has been achieved. This will be accomplished by the accumulation of the General Fund contribution and other fees charged for connections. Once the reserve is met, the contribution will be reconsidered to be deposited into the Sewer Operations fund if needed. The Sewer Operations Fund is designed to be self-supporting when a sufficient number of homes and businesses are connected.

Streets and Roads increased by \$31,526 mostly due to a \$40,548 increase in the salary and overtime line items. This was due to the 19/20 raises for everyone and the 20/21 raises for union staff. Our Fuel & Oil account had a slight increase of \$2,882 while our annual licensing for PubWorks software, which is used for tracking resident's requests and concerns, had an increased cost of \$400 per year. We also have an estimated decrease in our utility account of \$11,700 due to a reduction in kilowatt-hours. We were able to reduce our pavement-marking program, which will result in a savings of \$1,000 per year and lastly our contracted price for our GPS units, which are in all of our trucks and most of our equipment increased by \$396 this year.

- **Public Safety Services** budget increased by \$5,462 or .26%. The contributing factors to this increase are described below per department.

Water Supply increased by \$13,501. Connecticut Water Company notified the Town via a letter dated January 24, 2020 of a range of potential increases to the Public Fire Protection charges. Any potential increases will not take effect until January 2021. Connecticut Water projects for the six-month period of January 2021 through June 2021 potential increases of 10% (\$5,020), 15% (\$7,531) or 20% (\$10,040) may occur. For budget planning purposes the maximum potential increase (20%) was used.

Ambulance Services increased by \$25,817. The Payroll account changed by \$16,413 with the addition of one career staff position that is being phased in for ¼ of the year, along with the 19/20 raises, 20/21 raises for union staff and the change in grade for the Administrative Secretary. The Operations budget increased \$9,404. The Communications line item saw an overall increase of \$5,839. Portable radio replacements increased \$7,250, dispatching services increased \$1,773 while a reduction of \$3,184 was realized with the elimination of Public Eye (-\$1,000), First Net modems (-\$2,000) and a savings from Everbridge (-\$184). Training and Development saw an overall decrease of \$2,100. Reductions included: EMT class (-\$1,700), Outside Firm ReCert (-\$2,100) and In-house Instructor training (-\$700). Recertification classes for CEUs were added in the amount of \$2,400. Food and Clothing increased by \$1,250. Five jumpsuits were eliminated (-\$1,250), 35 polo shirts were added (\$1,750) and EMS Duty pants increased by \$750. Office Machines increased \$1,500 for a portable projector. Other Equipment increased \$2,490 with an

increase of \$2,700 for EMS bags and a reduction of AED supplies (-\$210). Minor increases in Fuel (\$225) and Agricultural and Custodial Supplies (\$200) were noted.

Animal Control Services increased by \$14,942. Communications increased \$8,950 with the addition of Animal Control Dispatching services (\$9,950) and the elimination of the Public Eye app (-\$1,000). Other Services and Fees increased \$5,940 with the addition of multi-agency radios (\$3,440) and a mobile radio for the AC vehicle (\$2,500). The Training & Development and Food & Clothing categories each saw a reduction of \$500. Fuel & Oil increased by \$552. Other Equipment was increased by \$500 for a replacement micro-chip scanner. The Payroll account increased \$648 for 19/20 raises.

Civil Preparedness was reduced by \$1,000 due to the elimination of the Public Eye app.

Fire Prevention increased by \$1,075. A \$1,000 decrease in Communications was realized with the elimination of the Public Eye app. Other Services was increased by \$1,000 due to the costs associated with the maintenance of an aging vehicle. Due to new Codes going into effect, the Books & Subscriptions category was increased by \$1,000. Dues & Memberships saw a minor increase of \$75. Additional funding in the amount of \$5,000 was added to Overtime to cover Inspectors assisting the Fire Marshal with mandated annual inspections to be conducted on evenings and weekends. Conducting evening and weekend inspections on multi-family units will allow for greater compliance and will accommodate working residents' schedules. The Payroll account increased \$1,390 for 19/20 raises.

Fire Suppression increased by \$35,436. The Payroll account changed by \$4,291 with the 19/20 raises and 20/21 raises for union staff. The Overtime account increased \$8,568 and the Temporary Help line item increased \$4,538. The Operating budget increased \$18,039. Communications saw an overall increase of \$5,839 which included an increase to portable radios (\$8,250) and Dispatching Services (\$1,773), reductions to Everbridge (-\$184), Public Eye (-\$1,000) and modems (-\$3,000) were made to offset the increase. Service contracts increased \$3,400 with the addition of mandated twice-yearly air compressor air quality testing. Other Services saw an overall increase of \$4,100. Annual physicals increased (\$1,500), new member physicals increased (\$1,150) and the addition of Return to Work physical assessments (\$1,450). Fuel increased \$1,810. Agricultural and Custodial increased \$2,000 for firefighting foam. Minor increases were seen in Dues and Memberships (\$510) and Training and Development (\$800). The Other Equipment category saw an overall decrease of (-\$540). Increases of \$8,290 for various items (Reflective Life Safety Rope kit \$1,700, CMS Ladder belts \$840, Vent fan \$5,000, miscellaneous blades, etc. \$750) were offset by cuts to air packs (-\$1,000), Life Safety rope (-\$1,650), Confined Space tripod and equipment (\$6,180).

Law Enforcement decreased by \$91,347. The Payroll account increased \$4,786 for 19/20 raises, 20/21 raises and a change in grade of the Administrative Secretary. Professional Services decreased \$96,000 due to the combination of a retirement of a top step trooper and the hiring of one at a lower step and the reduction of fringe benefit costs for the State Trooper Program. The benefits of the Resident State Trooper Program include: Fully Trained/Fully Equipped State Troopers, no vehicle cost, no uniform cost, no training cost, fully insured, no pension contributions and no workers compensation. The Resident Trooper contract includes (at no additional cost): 24/7/365 Supervision by CSP Sergeant, Connecticut State Police radio system, Major Crime Squad, Statewide Narcotics Task Force/BCI components, Bureau of Fire, Building and Emergency Safety, Reports and Records (CSP Reporting System) and the Connecticut State Police Emergency Services Unit. Also, Communications increased by \$1,367 and the Explorer Post decreased by \$1,500 with the elimination of this program.

- **Finance and Records** budget increased by \$18,670 or 1.62% overall mainly due to various departmental changes.

Accounting Services increased by \$10,166. The Payroll account increased by \$8,166 for 19/20 raises and 20/21 raises for union staff. The program budget increased overall by \$2,000. This increase is mainly due to increases of \$1,675 in annual financial software maintenance agreements.

Assessment Services increased by \$16,761. The payroll line item increased by \$5,936 due to 19/20 raises and 20/21 raises for union staff. The program budget increased \$10,825 from the prior year due to a minor increase in pricing guides and an increase of \$10,284 in Professional Services to start saving for the revaluation that will be done in 2024.

Independent Audit The FY 2018-2019 was the last year of the locked in fee for the Auditor contract. There are many new GASB pronouncements that will require extra audit work in the upcoming years. We have completed the request for quotation process for a new contract and the lowest cost estimate that was received is an annual cost estimate of \$54,900.

Registrar of Voters increased by \$3,016. This is because we are going from a Municipal election year to a Presidential election year with temporary help increasing \$600 and ballot costs increasing \$1,300.

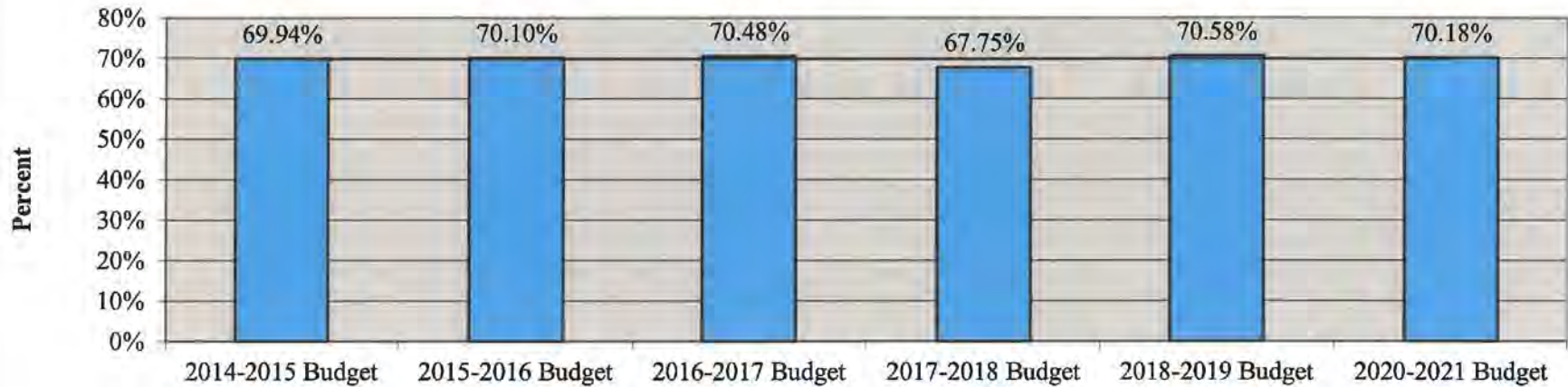
Revenue Services increased by \$4,114 for the Payroll accounts for 19/20 raises and 20/21 raises for union staff. The expense accounts remained the same as FY 19/20.

Town Clerk increased by \$3,522. Service Contracts increased by \$1,995 partially due to a reclassification from the Printing line and due to new board and commission tracking software. Printing decreased by \$750 due to the reallocation from Service Contracts and Code Updates reduced by \$800 to reflect current trends. Payroll increased \$3,132 for 19/20 raises and 20/21 raises for union staff.

Contingency decreased by \$21,219. This decrease is mainly associated with the Personnel Adjustment account. The union contracts that were in negotiation last year had the estimated wage increases for both union and non-union staff recorded within this budget until a settlement is approved. The wage increases from the settled contracts are now recorded within the respective department budgets. It should be noted that there will be increases in each department budget for wages that includes the amount of the increase from the FY 19-20 year after the union settlement and will also include the annual negotiated increase.

- **Board of Education** operating budget represents 70.18% of the total Town of Tolland budget. The funding level for the Board of Education increased by \$614,803 or 1.54% to \$40,590,408. The Town Manager and the Superintendent of Schools communicated very closely during the development of the Board of Education Budget.

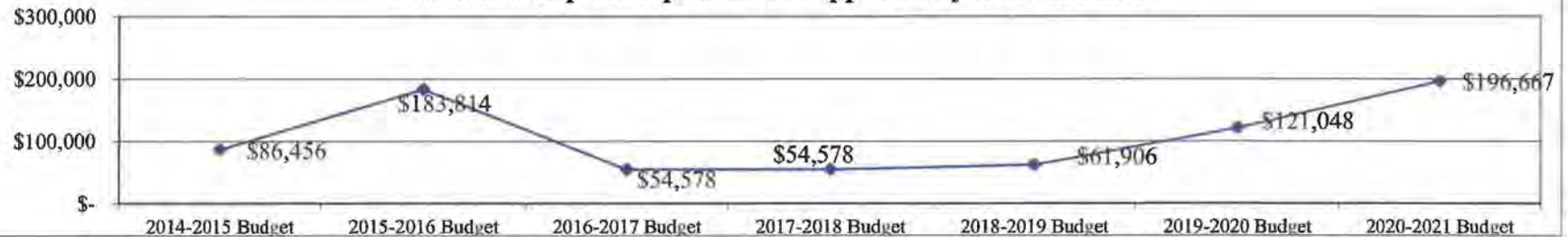
Trends in % of BOE Expenditures to Total Budget



Debt Service budget will increase by \$50,000 this year and will have additional increases for the next few years due to the impact of the Birch Grove School debt. There will be some funds contributed to the Debt Service Fund when possible to offset future debt requirements. The fund was established in order to minimize the impact of the fluctuating debt on the general fund budget as part of our Debt Management Plan. 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 the Debt Service tab. Current debt expenditures are presented at the actual level and include funding that will be transferred to and from the Debt Service fund to offset the impact of the future increased debt expenditures as part of the overall debt management plan. The Debt service plan includes potential future debt.

Capital Improvements budget of \$196,667 increased by \$75,619 which is .34% of the total budget compared with last year which was only at .21% of the overall operating budget. It is important to keep up with capital expenditures even when revenues are tight. Through a combination of planned debt issuance, use of various grant funding resources and budgeted use of the general fund, the Town is addressing a significant amount of future capital needs with a minimal impact of tax burden on our citizens. A detail of the capital projects and equipment recommendations for next year can be seen in the Capital Improvement Plan.

Trends in Capital Expenditures supported by General Fund

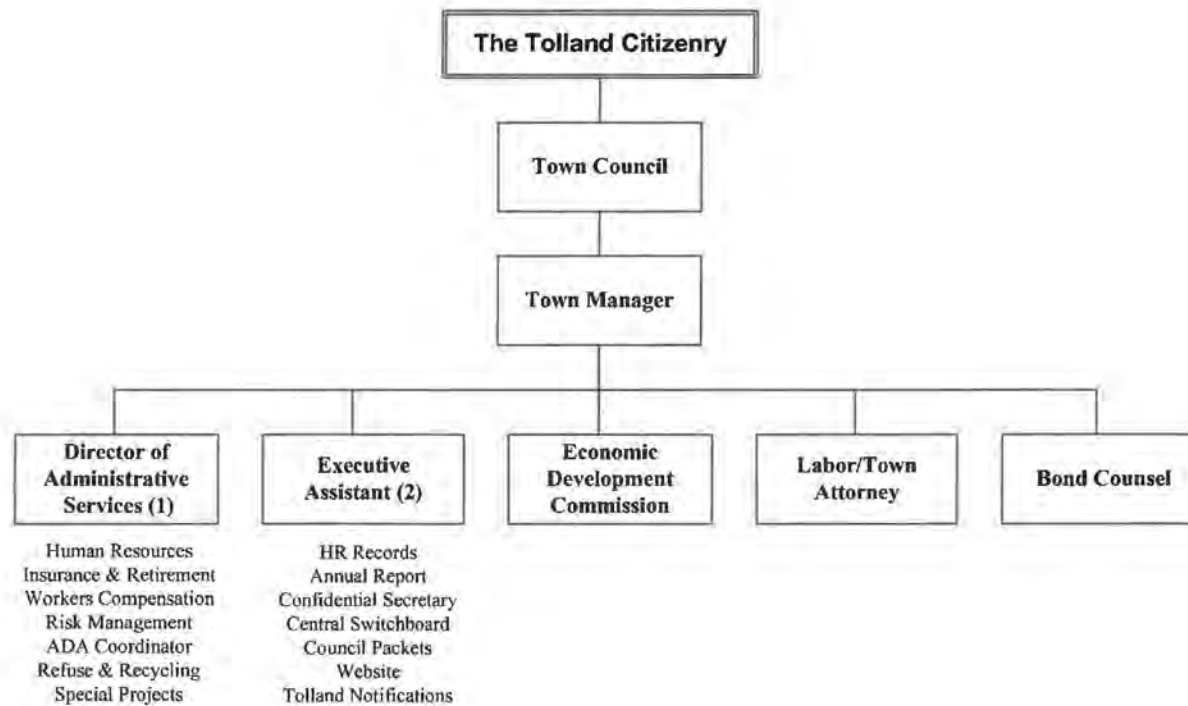


GENERAL GOVERNMENT

General Government provides the overall leadership and oversight for the operations of the Town of Tolland. The Town Council establishes policies that guide the direction of the Town and ensure the optimum delivery of services to residents in the most cost effective manner. The Town Manager provides general supervision of all Town departments, which collectively staffs 84 employees, and carries out the Town Council's directives. The Office of the Town Manager handles all human resource issues and other administrative services which include recruiting for vacant staff positions, policy analysis and risk management. The Economic Development Commission's purpose is to assist and promote economic development of the Town for the public welfare, which includes business retention, outreach, as well as business development and relocation. The other departments within this Division provide services that benefit the employees and the Town as a whole including Employee Benefits, Information Technology and Telecommunications, Insurance and Legal Services.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
100-00	Town Council	37,734	37,734
110-00	Town Manager	229,848	229,848
120-00	Economic Development Commission	6,001	6,001
130-00	Human Resources and Benefits Administration	2,298,427	2,307,145
140-00	Miscellaneous Support Services	56,025	56,025
140-10	Information Technology and Telecommunications	197,591	197,591
150-13	Insurance	232,491	232,491
160-19	Legal Services	76,000	76,000
170-00	Probate Services	14,882	14,882
	Subtotal – General Government	3,148,999	3,157,717

General Government *Organization Chart*



PROGRAM	TOWN COUNCIL	100-00
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Program Explanation:

Under the Council-Manager form of government prescribed in the Town Charter, the Town Council is the legislative or policy determining branch of the municipal government. This legislative body is composed of seven members who are elected at-large for two-year terms. The Town Council provides the oversight and leadership required to establish policies that guide the direction of the Town and ensure the optimum delivery of services to residents in the most cost effective manner possible. The policies that are established by the Town Council are delegated to the Office of the Town Manager for execution.

Budget Change Commentary:

The Council's budget increased overall by \$405 due to slight increases in Professional Services and Dues and Memberships.

Program Objectives and Goals FY 2021:

- Support and encourage robust seasonal events by working with the appropriate boards and committees
- Implement an economic development strategy for Tolland, including pursuit of a brokerage firm for the Route 195 corridor to attract new businesses through common branding
- Ensure tourism for the Town is kept healthy, and that our business directory is kept as updated as possible
- Develop a 5-year financial operating plan for the Town, including best guess estimates of future revenues and expenditures
- Achieve cost savings and operational efficiencies by considering the implementation of a Shared Services Committee between the Town Council and the Board of Education
- Present the budget and actuals documentation in a more meaningful and/or interactive way to the public
- Support the implementation of the Town's recently updated Plan of Conservation and Development
- Continue to foster a collaborative environment with other boards and commissions, and implement a Strategic Plan of Town and Town boards reporting to the Town Council
- Examine the advantage of Public Private Partnerships
- Continue Tolland's membership with the Sustainable CT program
- Encourage Town entities to increase their social media presence
- Bring several key initiatives to successful resolution, including the Birch Grove Primary School construction completion
- Advocate for those affected by Crumbling Foundations and salt contamination in wells
- Enhance communications with residents, and make information readily available to the public
- Explore the creation of a new Commission on Disabilities standing committee
- Explore the creation of a Commission on Substance Use Disorder and Mental Health standing committee, or alternatively, bolster the previously established Local Prevention Council
- Explore the creation of an ad-hoc Commission on Aging
- Explore the creation of an ad-hoc Civic Engagement Commission

Program Accomplishments FY 2020:

- Continued Prescription Discount Card program for Tolland residents saving residents more than \$415,184
- Continued to support reasonable development in the Tolland Village Area
- Adopted a Budget with limited expenditure increase
- Completed the recruitment of a new Town Manager
- Approved a Tax Stabilization Fund Program Ordinance

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1
1	1	1	1	Videographer	1	1

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Meetings attended	28	35	39	40	33
Ordinances Passed	4	4	4	5	3
Resolutions Passed	67	71	64	65	68
Policies Enacted	2	2	1	3	2
Public Hearing Items	12	11	12	11	10
Appointments	19	95	19	87	22
Additional appropriations	3	4	7	6	5

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Town Council			Town Council				100-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	4,500	6,382	4,750	5,440	5,440	5,560	5,560	120	2.21%
PRINTING	3,801	1,485	3,275	3,300	3,300	3,300	3,300	-	0.00%
ADVERTISING	6,522	4,520	8,517	5,000	5,000	5,000	5,000	-	0.00%
DUES AND MEMBERSHIPS	21,921	22,058	21,191	22,389	22,389	22,674	22,674	285	1.27%
OTHER SERVICES AND FEES	1,049	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	0	0	0	100	100	100	100	-	0.00%
OFFICE SUPPLIES	500	392	298	500	500	500	500	-	0.00%
PROGRAM MATERIALS	600	0	947	600	600	600	600	-	0.00%
OPERATING EXPENDITURES	38,892	34,837	38,978	37,329	37,329	37,734	37,734	405	1.08%
TOTAL TOWN COUNCIL	38,892	34,837	38,978	37,329	37,329	37,734	37,734	405	1.08%

PROGRAM	TOWN MANAGER	110-00
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Program Explanation:

Under the Council-Manager form of government prescribed in the Town Charter, the Town Manager is appointed by the Town Council to serve as its Chief Executive Officer. As such, he/she is responsible for overseeing the Town's daily operations. Responsibilities include, but are not limited to, overseeing the execution of all the ordinances, regulations and policies adopted by the Town Council; development and execution of the annual operating and capital budgets and a 5-Year Capital Improvement Plan; and maintaining regular communication with the Town Council, the various boards and commissions, Town staff and the residential and business communities.

Budget Change Commentary:

The Town Manager's budget has an overall increase of \$5,545 due primarily to an increase in the Payroll account of \$5,115 for 19/20 raises and the new Town Manager's car allowance along with other small increases and decreases in various operating expenditure accounts.

Program Objectives and Goals FY 2021:

- Develop Town budget in environment of fiscal instability at the State level to ensure if there must be an increase it is defensible and to an extent, possible current services are maintained – **Council Goal**
- Oversee completion of capital projects proposed for FY2020
- Aggressively pursue grants that will enhance the quality of life in Tolland
- Continue to improve the content on the Town's website and other Social Media venues – **Council Goal**
- Complete the Birch Grove School project – **Council Goal**
- Offer meaningful support and partnership with the Economic Development Commission and the Planning and Zoning Commission for smart and appropriate development of the Tech Zone and the Tolland Village Area – **Council Goal**
- Continue to incorporate concepts of and best practices in regionalization into our work to find efficiencies wherever possible – **Council Goal**
- Work closely with the Board of Education on their goals for the school system as a whole, and especially in regard to critical infrastructure and building/facility improvements
- Ensure the sustainability of programs predicated on the State of Connecticut budget and its impact on municipal support – **Council Goal**

Program Accomplishments FY 2020:

- Produced a budget for FY 2020 which limits expenditure increases
- Developed a Town Budget which was acceptable to the Town Council and residents
- Worked to provide residents with information on Crumbling Foundation resources
- Worked with Town Council to on transition to New Town Manager in fall 2019
- Worked with Town Council on a Tax Stabilization Fund Program Ordinance

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Town Manager	1	1.0
2	1.5	2	1.5	Executive Assistant*	2	1.5

*Partially funded (20%) by the Tolland Water Commission

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021**
Municipal Budget Expenditure Increase passed at Referendum	2.34%	-.15%	.81%	1.07%	n/a
Total Percentage Tax Increase passed at Referendum	2.49%	.85%	1.51%	3.0%	n/a
Town Council meetings attended	28	35	39	40	33
Staff meetings conducted	20	20	11	24	24
Sealed bids invited	3	3	0	2	3

**Revaluation year

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Town Manager			Town Manager				110-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	211,139	209,556	172,598	213,700	221,136	218,815	218,815	5,115	2.39%
Town Manager									
Executive Secretary									
Executive Secretary / Web Master (.5)									
COMMUNICATIONS	1,560	2,325	1,431	3,000	3,000	2,000	2,000	(1,000)	-33.33%
SERVICE CONTRACTS	84	69	69	69	69	69	69	-	0.00%
PRINTING	1,799	1,721	575	1,640	1,640	1,640	1,640	-	0.00%
DUES AND MEMBERSHIPS	2,707	50	1,475	1,602	1,602	1,732	1,732	130	8.11%
TRAINING AND DEVELOPMENT	3,796	659	58	1,700	3,053	3,000	3,000	1,300	76.47%
TRAVEL REIMBURSEMENT	0	0	986	0	447	0	0	-	0.00%
OFFICE SUPPLIES	1,689	60	599	1,700	1,700	1,700	1,700	-	0.00%
FOOD AND CLOTHING	477	1,614	173	600	600	600	600	-	0.00%
BOOKS AND SUBSCRIPTIONS	149	148	148	292	292	292	292	-	0.00%
PAYROLL EXPENDITURES	211,139	209,556	172,598	213,700	221,136	218,815	218,815	5,115	2.39%
OPERATING EXPENDITURES	12,261	6,647	5,514	10,603	12,403	11,033	11,033	430	4.06%
TOTAL TOWN MANAGER	223,400	216,203	178,112	224,303	233,539	229,848	229,848	5,545	2.47%

PROGRAM	ECONOMIC DEVELOPMENT COMMISSION	120-00
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Program Explanation:

The purpose of economic development is to enhance the Town's tax base by increasing business property investment. The Town Manager appoints members of the Economic Development Commission who, in turn, elect a chairperson. The Economic Development Commission works with the Town Manager's Office to plan, organize and administer an economic development program and promote the orderly growth of the Town's business resources. The staff of the Planning Department also play a significant role in this process by assisting private developers and business-oriented groups with achieving their goals for growth within existing zoning requirements and by providing staff support at Commission meetings.

Budget Change Commentary:

The budget is remaining flat from the prior fiscal year.

Program Objectives and Goals FY 2021:

- Regularly engage with the local business community
- Proactively work to understand the needs and concerns of existing businesses and provide support
- Continue to assist and promote economic development in Tolland
- Continue to work with parties looking for sites or buildings to locate their businesses
- Hold at least one business forum and other meetings or events that engage local businesses
- Begin implementing the regional economic development action plan
- Compile and provide information about Tolland to market the community; increase use of social media
- Continue to advise the Town Council and Planning and Zoning Commission on economic development related matters

Program Accomplishments FY 2020:

- Developed a work plan for 2020
- Worked with the towns of Bolton, Coventry and Mansfield to create a Regional Economic Development Action Plan
- Participated on a subcommittee to plan a forum with businesses
- Met with prospective new business owners
- Provided input to the Planning and Zoning Commission on zoning regulations amendments and development applications

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Meetings Held	7	9	8	12	10

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Economic Development			Economic Development				120-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP	560	0	0	0	0	0	0	-	0.00%
Recording Clerk									
PROFESSIONAL SERVICES	1,736	20,700	5,000	5,000	5,000	5,000	5,000	-	0.00%
PRINTING	0	0	0	225	225	225	225	-	0.00%
DUES AND MEMBERSHIPS	431	256	256	292	292	292	292	-	0.00%
TRAINING AND DEVELOPMENT	0	25	0	0	0	0	0	-	0.00%
TRAVEL REIMBURSEMENT	0	0	0	334	334	334	334	-	0.00%
OFFICE SUPPLIES	0	0	0	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	560	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	2,167	20,981	5,256	6,001	6,001	6,001	6,001	-	0.00%
TOTAL ECONOMIC DEVELOPMENT	2,727	20,981	5,256	6,001	6,001	6,001	6,001	-	0.00%

PROGRAM	HR ADMINISTRATION	130-10
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Program Explanation:

This program of spending provides funding for personnel administration activities. The personnel related activities funded by this program include advertising for employment vacancies, legal notices, training and development and books and subscriptions for various human resources and legal publications.

Budget Change Commentary:

The overall budget increased \$2,328. This is due to an increase in the Payroll account for 19/20 raises with other small increases and decreases in various expenditure accounts.

Program Objectives and Goals FY 2021:

- Continue to update various Human Resource policies as needed
- As necessary, recruit and fill various vacant staff positions
- Implement personnel changes consistent with proposed FY2021 budget

Program Accomplishments FY 2020:

- Recruited and filled vacant full-time and part-time positions including: Assistant Town Planner, Laborer, Library Technical Coordinator, Executive Secretary and (2) Administrative Secretary 2
- ICMARC representatives met with employees relating to pension investments
- Working with Safety Committee developed solutions for safety issues
- Helped coordinate insurance needs for new Birch Grove School project
- Helped finalize Selection process for new Town Manager

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Administrative Services	1	1.0
1	.50	1	.50	Executive Assistant	1	.50

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Safety Committee Meetings	4	4	4	4	4
Employee Assistance Referrals	2	2	2	2	2
Job Advertisements	8	6	6	8	6
Training Workshops	2	2	5	2	2

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	HR and Benefits Administration			HR and Benefits Administration				130-10	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	120,361	122,247	125,122	125,122	128,601	127,625	127,625	2,503	2.00%
Director of Administrative Services									
Executive Secretary / Web Master (.5)									
PROFESSIONAL SERVICES	3,702	2,665	2,260	1,250	1,250	1,875	1,875	625	50.00%
COMMUNICATIONS	263	261	239	600	600	300	300	(300)	-50.00%
ADVERTISING	2,891	2,847	2,306	4,175	4,175	4,175	4,175	-	0.00%
DUES AND MEMBERSHIPS	440	411	250	490	490	490	490	-	0.00%
TRAINING AND DEVELOPMENT	26	40	2,687	1,000	200	500	500	(500)	-50.00%
OFFICE SUPPLIES	296	93	186	300	300	300	300	-	0.00%
FOOD AND CLOTHING	52	750	281	500	500	500	500	-	0.00%
BOOKS AND SUBSCRIPTIONS	607	0	0	150	150	150	150	-	0.00%
PAYROLL EXPENDITURES	120,361	122,247	125,122	125,122	128,601	127,625	127,625	2,503	2.00%
OPERATING EXPENDITURES	8,276	7,067	8,208	8,465	7,665	8,290	8,290	(175)	-2.07%
TOTAL HR & BENEFITS ADMINISTRATION	128,637	129,314	133,330	133,587	136,266	135,915	135,915	2,328	1.74%

PROGRAM	HR BENEFITS	131-11
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Program Explanation:

The Benefits Program is a subcategory of the Human Resources and Benefits Administration budget. This program provides funding to satisfy various federal mandates and contractual requirements. F.I.C.A. (Federal Insurance Contributions Act) is funded through this line item. Funding is also provided for contributions towards the Medicare Program. The Town's primary retirement pension plan, a 401(a) plan offered through the ICMA Retirement Corporation, is also funded through this program. Full-time employees are required to contribute 2.5% of their income to this plan to which the Town provides a matching contribution of 6%. Employees become fully vested after a five-year waiting period. The Town also uses an Alternative to the Social Security Program also known as a 3121 Program. Under this program, temporary, limited and seasonal employees do not contribute to Social Security; instead they contribute to an annuity. Also included in this program is funding for various insurance programs that are provided as a benefit and statutorily required. The insurance coverage provided includes: Workers' Compensation, Unemployment Compensation, Health Insurance and Life Insurance. Long-term disability insurance is provided for management employees only.

Budget Change Commentary:

Overall, this program increased by \$142,930. Our Health Insurance rates are increasing by 10.45%. The primary driver of the increase is Health Insurance, FICA and Pensions. Post-Employment Benefits (OPEB) is also increasing based on the actuary analysis.

Program Objectives and Goals FY 2021:

- Review health insurance and make revisions that maintain quality insurance benefits for employees at a reasonable cost – **Council Goal**
- Report 100% of Worker's Compensation cases within 3 days
- To keep health insurance claims at a manageable level
- To keep Worker's Compensation claims at a manageable level
- Continue to implement and expand comprehensive wellness program for employees

Program Accomplishments FY 2020:

- ICMA meetings held with individual employees related to pension investments
- Expanded OSHA workplace training
- Continued Wellness program for all employees
- Participated in ECHIP subcommittee for wellness planning
- Alternative Social Security Program resulted in a savings of approximately \$23,000 to the Town in the prior fiscal year

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Workers' Compensation Claims	24	30	19	20	20
Health Insurance Plans	2	2	2	2	2
Wellness Program	1	1	1	1	1
Life Insurance	1	1	1	1	1
Long-Term Disability Insurance Plans	1	1	1	1	1
Pension Plans	2	2	1	1	1
Covered Employees – Full-time Equivalents	78.53	78.58	77.99	78.99	78.99
Other Post Employment Benefits	1	1	1	1	1

FUNCTION		ACTIVITY			PROGRAM				CODE
Town Administration		HR and Benefits Administration			Employee Benefits				131-11
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
FICA	262,657	274,100	274,584	305,000	305,000	315,000	315,000	10,000	3.28%
MEDICARE	66,753	68,701	69,160	78,000	78,000	80,000	80,000	2,000	2.56%
EMPLOYEE PENSIONS	268,554	269,963	264,704	287,843	287,843	305,000	305,000	17,157	5.96%
WORKER'S COMPENSATION	199,653	201,060	213,060	215,833	215,833	218,154	215,708	(125)	-0.06%
UNEMPLOYMENT COMPENSATION	1,634	666	0	3,778	3,778	3,778	3,778	-	0.00%
HEALTH INSURANCE	1,078,491	1,059,797	1,090,043	1,084,355	1,084,355	1,174,458	1,185,622	101,267	9.34%
LIFE INSURANCE	33,237	34,406	32,448	35,000	35,000	39,000	39,000	4,000	11.43%
DISABILITY INSURANCE	12,456	10,163	8,366	9,852	9,852	10,920	10,920	1,068	10.84%
OTHER POST EMPLOYMENT BENEFITS	1,450	700	2,260	8,639	8,639	16,202	16,202	7,563	87.54%
OPERATING EXPENDITURES	1,924,884	1,919,556	1,954,626	2,028,300	2,028,300	2,162,512	2,171,230	142,930	7.05%
TOTAL EMPLOYEE BENEFITS	1,924,884	1,919,556	1,954,626	2,028,300	2,028,300	2,162,512	2,171,230	142,930	7.05%

PROGRAM	MISCELLANEOUS SUPPORT SERVICES	140-00
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Program Explanation:

The purpose of the Administrative Support Services program is to provide funding for services and equipment required to support effective communication and administration throughout the organization. The program provides funding for service contracts on central office equipment, such as copiers and the postage machine, and maintenance and fuel for "pooled vehicles". It also funds postage and general office supplies.

Budget Change Commentary:

The budget request this year is \$4,123 less than FY 19-20 due to a decrease in service contracts for savings achieved by changing print management contracts and an increase in fuel costs.

Program Objectives and Goals FY 2021:

- To provide the necessary administrative support for employees to help them accomplish their goals effectively and efficiently

Program Accomplishments FY 2020:

- Provided support services, such as postage, office machines and phones for entire office staff
- Quoted new proposals for print management services and achieved savings for those services

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Administrative Support Services			Miscellaneous Support Services				140-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
POSTAGE	18,412	31,909	18,506	18,500	18,500	18,500	18,500	-	0.00%
SERVICE CONTRACTS	17,891	13,845	16,318	24,984	24,984	20,000	20,000	(4,984)	-19.95%
OTHER SERVICES AND FEES	0	0	100	428	428	425	425	(3)	-0.70%
OFFICE SUPPLIES	3,052	3,075	2,035	5,000	5,000	5,000	5,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS	3,524	2,344	4,523	4,000	4,000	4,000	4,000	-	0.00%
FUEL AND OIL	6,754	7,499	2,410	7,236	7,236	8,100	8,100	864	11.94%
OPERATING EXPENDITURES	49,632	58,673	43,891	60,148	60,148	56,025	56,025	(4,123)	-6.85%
TOTAL MISCELLANEOUS SUPPORT SERVICES	49,632	58,673	43,891	60,148	60,148	56,025	56,025	(4,123)	-6.85%

PROGRAM	INFORMATION TECHNOLOGY/TELECOMMUNICATIONS	140-10
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Program Explanation:

This program provides for immediate and uninterrupted information and communication via current technology. To accomplish this goal, it is necessary to provide for maintenance and upgrades of computer hardware and software, telephone system, web page and network. The Town currently contracts for 19.5 hours per week with the Town of South Windsor's IT Department to provide regionalized Information Technology Support Services.

Budget Change Commentary:

The budget increased by \$25,469. A majority of this increase is due to the need of replacing a server for \$25,000. Our two servers require replacement. We will be purchasing one at the end of FY 19-20 and the second one in the beginning of FY 20-21. The IT equipment replacement plan advises for 15 computers to be replaced each year. In order to minimize the impact of the cost of the server on the budget we will delay budgeting for 10 computers until next year. The net impact for equipment is an increase of \$15,000. We had an increase of \$1,500 in telephone line and internet service provider fees. There is also an increase in computer software for \$8,969. This is mainly due to the increased cost of our Fortinet firewall licenses required for system security. In addition, the annual software maintenance fee for the newly implemented Crisis Tracker software for emergency management tracking needs is being funded at \$850. This is a shared software agreement with other Town's. With the increase in cyber-attacks across the nation we need to keep our employees trained for awareness. We are proposing an addition to the budget for \$1,056 for an on-line training program for employees in order to protect the Town from cyber-attacks.

Program Objectives and Goals FY 2021:

- To provide uninterrupted communication services via computers and phones
- To upgrade software, equipment and technology as recommended in the Information Technology Plan
- Timely responses to requests for troubleshooting

Program Accomplishments FY 2020:

- Provided timely responses to requests for trouble shooting
- Upgraded server hardware pursuant to the Technology Plan
- Continued with our regionalized Information Technology Support Services with the Town of South Windsor and other Towns for shared software costs – **Prior Council Goal**

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Information Technology			IT / Telecommunications				140-10	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	78,000	78,000	68,900	78,000	78,000	78,000	78,000	-	0.00%
COMMUNICATIONS	42,972	33,860	33,471	40,000	40,000	41,500	41,500	1,500	3.75%
TRAINING AND DEVELOPMENT	30	0	0	0	0	0	0	-	0.00%
COMPUTER SOFTWARE	27,105	21,421	24,420	35,122	35,122	44,091	44,091	8,969	25.54%
OTHER EQUIPMENT	5,873	38,318	50,172	19,000	19,000	34,000	34,000	15,000	78.95%
OPERATING EXPENDITURES	153,980	171,599	176,963	172,122	172,122	197,591	197,591	25,469	14.80%
TOTAL IT / TELECOMMUNICATIONS	153,980	171,599	176,963	172,122	172,122	197,591	197,591	25,469	14.80%

PROGRAM	TOWNWIDE INSURANCE	150-12
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Program Explanation:

This program of spending provides funding for the various types of general liability insurance coverages currently held by the Town. The specific insurance program funded through the General Town wide Insurance program is the General Liability Policy that includes both an excess liability and public officials policy. A Miscellaneous line item is also included to fund deductibles and endorsements.

Budget Change Commentary:

The cost of insurance has decreased by \$7,152 due mainly to a decrease in property and liability insurance from the removal of Birch Grove School during construction.

Program Objectives and Goals FY 2021:

- Report 100% of Property and Liability claims within 3 days
- Continue to obtain third party reimbursement of damages to Town property
- Continue to assess risk exposures in Town facilities and take remedial action
- Review current insurance policies and implement cost saving measures where possible – **Council Goal**

Program Accomplishments FY 2020:

- Worked with CIRMA and town departments to coordinate property and workers compensation claims
- Property and liability claims dropped from 19 in FY2011 to 6 in FY2019
- Completed Employee Training for Town's insurer CIRMA
- Working with Safety Committee developed solutions for safety issues

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
General Liability	1	1	1	1	1
Excess Liability	1	1	1	1	1
Public Officials Bond	3	3	3	3	3

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Insurance			General Coverage Insurance				150-12	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROPERTY AND LIABILITY INSURANCE	189,973	192,758	200,019	206,754	206,754	199,602	199,602	(7,152)	-3.46%
MISCELLANEOUS INSURANCE	5,062	18,310	3,996	3,000	3,000	3,000	3,000	-	0.00%
PUBLIC OFFICIAL INSURANCE	2,627	2,409	2,224	2,843	2,843	2,843	2,843	-	0.00%
OPERATING EXPENDITURES	197,662	213,478	206,239	212,597	212,597	205,445	205,445	(7,152)	-3.36%
TOTAL GENERAL COVERAGE INSURANCE	197,662	213,478	206,239	212,597	212,597	205,445	205,445	(7,152)	-3.36%

PROGRAM	VOLUNTEER FIREFIGHTER INSURANCE	150-13
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Program Explanation:

This program of spending provides funding for fire related insurance coverage. The three items specifically funded are General Fire Coverage, Fire Umbrella Coverage and Volunteer Accident Coverage.

Budget Change Commentary:

The budget is remaining flat from the prior fiscal year.

Program Objectives and Goals FY 2021:

- Report 100% of Property and Liability claims within 3 days
- Review current policies and implement cost saving measures where possible – **Council Goal**

Program Accomplishments FY 2020:

- Continued to review policies for overlap with other Town insurance policies
- Small number of claims reported in prior fiscal year

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020/2021
Volunteer Fire Insurance Policy	1	1	1	1	1

FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Insurance			Firefighter Insurance				150-13	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
INSURANCE - FIRE GENERAL COVERAGE	15,724	16,115	13,876	16,333	16,333	16,333	16,333	-	0.00%
INSURANCE - FIRE UMBRELLA	2,775	2,775	2,775	2,913	2,913	2,913	2,913	-	0.00%
INSURANCE - VOLUNTEER ACCIDENT	7,430	7,430	7,430	7,800	7,800	7,800	7,800	-	0.00%
OPERATING EXPENDITURES	25,929	26,320	24,081	27,046	27,046	27,046	27,046	-	0.00%
TOTAL FIREFIGHTER INSURANCE	25,929	26,320	24,081	27,046	27,046	27,046	27,046	-	0.00%

PROGRAM	LEGAL SERVICES – TOWN ATTORNEY	160-15
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Program Explanation:

The Town Attorney provides the Town Manager and other Town officials with comprehensive advice regarding a range of legal topics. The Town Council appoints the Town Attorney for a two-year term. The Town Attorney serves as the primary legal advisor to the Town Council, Town Manager, Town officials and the Town boards and commissions. This attorney prepares legal opinions, deeds, easements, contracts, ordinances, resolutions and other legal instruments on an as needed basis. The Town Attorney also represents the interests of the Town in matters of litigation including such actions as condemnations, appeals from decisions by regulatory boards and commissions and lawsuits. Mr. Richard “Rick” Conti of the law offices of Diana, Conti & Tunila was appointed as the current Town Attorney in 2003.

Budget Change Commentary:

The Town Attorney budget is remaining flat from the prior fiscal year.

Program Objectives and Goals FY 2021:

- Continue to provide counsel and guidance on legal matters to the Town Council, Town Manager and Town departments

Program Accomplishments FY 2020:

- Handled tax appeals
- Reviewed various contracts for the Town of Tolland
- Handled numerous planning and zoning legal issues

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Cases tried	0	0	0	0	0
Estimated opinions rendered	20	20	20	20	20
Cases pending	1	2	2	2	2

FUNCTION		ACTIVITY			PROGRAM				CODE	
Town Administration		Legal Services			Town Attorney				160-15	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES		79,420	55,000	41,016	40,000	40,000	40,000	40,000	-	0.00%
OTHER SERVICES AND FEES		4,744	12,397	4,639	6,000	6,000	6,000	6,000	-	0.00%
CHARTER REVISION COMMISSION		0	15,000	759	0	0	0	0	-	#DIV/0!
OPERATING EXPENDITURES		84,164	82,397	46,414	46,000	46,000	46,000	46,000	-	0.00%
TOTAL TOWN ATTORNEY		84,164	82,397	46,414	46,000	46,000	46,000	46,000	-	0.00%

PROGRAM	LEGAL SERVICES – PERSONNEL	160-19
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Program Explanation:

Labor Counsel serves as chief spokesperson in labor negotiations and provides Town officials with advice concerning non-routine aspects of labor relations. These aspects include the disposition of advanced stage grievances. The Labor Attorney is also instrumental in providing information and counsel to Town administrators throughout contract negotiations with the Town's three labor unions. Town employees are represented by the Teamsters, CSEA (Connecticut Service Employees Association) and IAFF (International Association of Fire Fighters). Management and confidential employees are not represented. Labor Counsel services are provided by Mr. Patrick McHale of Kainen, Escalera and McHale.

Budget Change Commentary:

The labor counsel services budget is increasing \$10,000 for any possible arbitration cases.

Program Objectives and Goals FY 2021:

- Settle any non-routine labor relations issues
- Update Personnel Policies and Procedures as needed
- Complete negotiations with one union for successor agreement

Program Accomplishments FY 2020:

- Helped successfully settle union grievances
- Negotiated new agreements with CSEA union and Teamster employees
- Started preparation to negotiate union successor agreement with Fire union

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Hearings Held	0	0	1	0	0
Contracts Negotiated	3	1	2	1	1
Litigation Cases	0	0	0	0	0

FUNCTION		ACTIVITY			PROGRAM				CODE	
Town Administration		Legal Services			Personnel				160-19	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES		24,727	8,577	45,749	20,000	20,000	30,000	30,000	10,000	50.00%
OPERATING EXPENDITURES		24,727	8,577	45,749	20,000	20,000	30,000	30,000	10,000	50.00%
TOTAL PERSONNEL		24,727	8,577	45,749	20,000	20,000	30,000	30,000	10,000	50.00%

PROGRAM	PROBATE SERVICES	170-00
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Program Explanation:

The Probate Court operates in accordance with the General Statutes of the State of Connecticut. The court has jurisdiction over the probate of wills and the administration of the estates of deceased persons domiciled in the towns of Tolland, Willington, Coventry and Mansfield. Adoptions, parental rights matters, guardianship, conservatorship, trust estates, commitments, marriage waivers and name changes are all within the province of the Probate Court. Residents of Tolland, Willington, Coventry and Mansfield elect the Judge of Probate for a four-year term. The towns, by statute, must support the court by providing office space and by funding office expenses. The expenses of the court are shared by the four towns in the probate district. The allocation is based on the grand list of each town.

Budget Change Commentary:

The total overall increase to the operating budget is \$2,637. The Court proposes its need to lease or buy a new copier machine. The copier is old and is beginning to fail. The increase would be \$1,565. The Court also needs to purchase a shredding container for \$72 annually. Scanning will increase in the upcoming fiscal year. The Court proposes to increase laserfische/document recording fees by \$1,500. There will also be a reduction in Furniture of \$500.

Program Objectives and Goals FY 2021:

- Continue to provide prompt, effective and courteous service to the residents of Tolland, Mansfield, Willington and Coventry, who require probate services
- Continue to improve efficiencies while responding to the public's needs in a timely manner and complying with statutory requirements and State mandated requirements for recording and storing documents
- Retain a weighted workload goal of 2,500-2,600

Program Accomplishments FY 2020:

- The Tolland-Mansfield Probate Court continued to provide prompt, effective and courteous service to the residents of the four towns
- Stayed current with changing statutory and State mandated requirements by attending seminars and training sessions
- Weighted Workload has increased about 200 points. Increase in weighted workload is mainly due to efforts in back-scanning and correcting data input i.e., opening cases that were worked and completed but not entered into our Court Management system correctly
- Obtained a symbiotic relationship with Manchester Community College and its internship program

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Weighted Workload	2,321	2,591.5	2,740	2,600	2,600

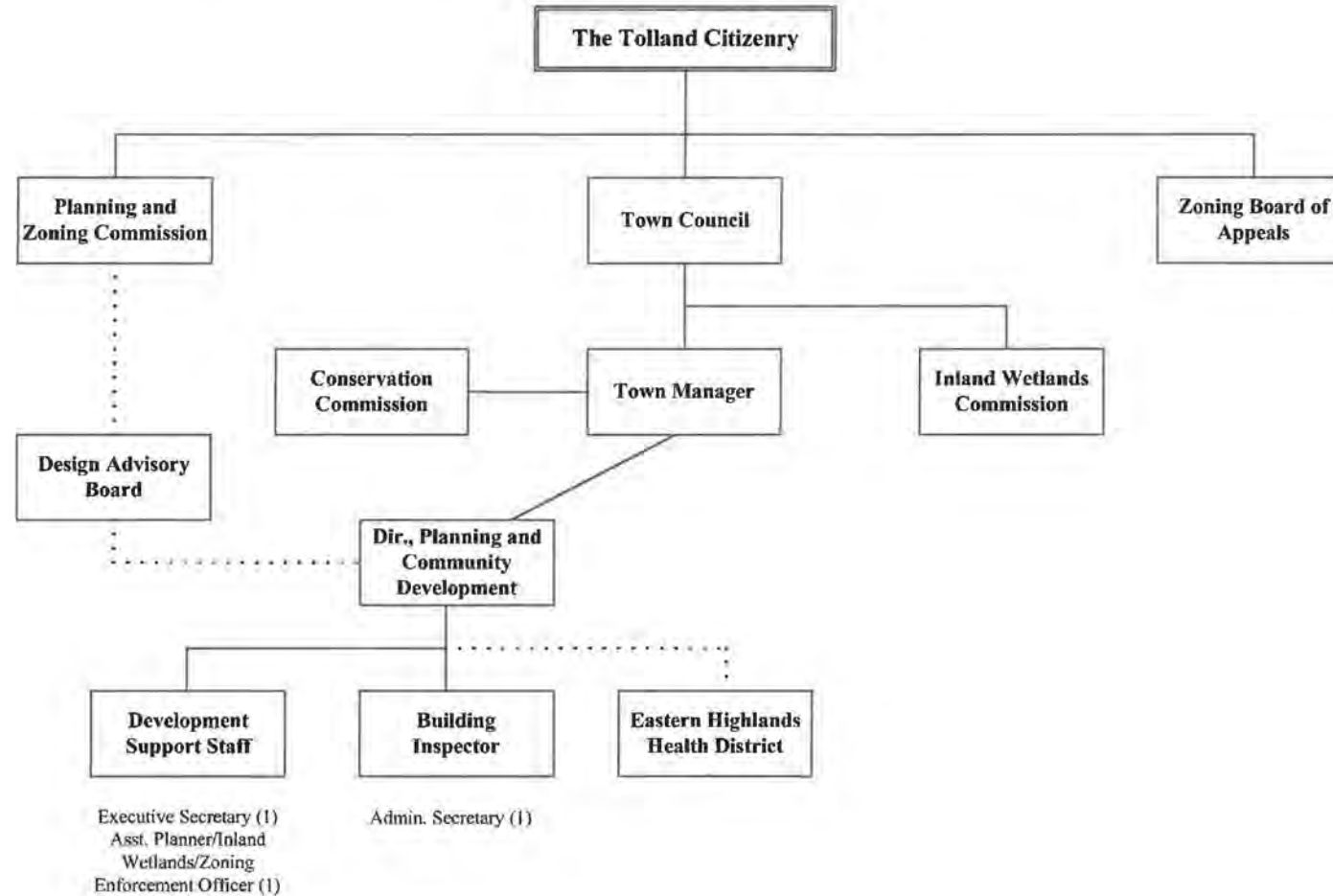
FUNCTION	ACTIVITY			PROGRAM				CODE	
Town Administration	Probate Services			Probate Services				170-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
COMMUNICATIONS	6,338	6,480	6,298	6,600	6,600	6,600	6,600	-	0.00%
SERVICE CONTRACTS	509	528	530	685	685	2,322	2,322	1,637	238.98%
DOCUMENT MAINTENANCE	1,016	2,758	2,500	2,500	2,500	4,000	4,000	1,500	60.00%
OTHER SERVICES AND FEES	758	445	0	0	0	0	0	-	0.00%
OFFICE SUPPLIES	2,646	935	1,896	1,960	1,960	1,960	1,960	-	0.00%
FURNITURE AND FIXTURES	1,000	495	500	500	500	0	0	(500)	-100.00%
OPERATING EXPENDITURES	12,267	11,641	11,723	12,245	12,245	14,882	14,882	2,637	21.54%
TOTAL PROBATE SERVICES	12,267	11,641	11,723	12,245	12,245	14,882	14,882	2,637	21.54%

PLANNING AND COMMUNITY DEVELOPMENT

The Division of Planning and Community Development provides planning, zoning, health, inland wetlands and building inspection services to residents and businesses of the Town. The Division employs a Director of Planning and Community Development and a Building Inspector. Effective May 1, 2000, the Town joined the Eastern Highlands Health District to share sanitarian services with the Towns of Mansfield, Coventry and Bolton. Since that time, the Towns of Andover, Ashford, Chaplin, Columbia, Scotland and Willington have also joined the District. Through economies of scale, the District is able to provide high quality services to Tolland residents and businesses while realizing some financial benefits.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
200-00	Building Inspection Services	131,827	131,827
210-00	Zoning Board of Appeals	3,500	3,500
230-00	Public Health Services	83,314	83,314
240-00	Planning and Zoning Services	204,972	204,972
250-00	Inland Wetlands Commission	3,660	3,660
260-00	Planning and Zoning Commission	20,670	20,670
270-00	Conservation Commission	2,985	2,985
270-00	Agricultural Commission	600	600
	Subtotal -- Planning and Community Development	451,528	451,528

Division of Planning and Community Development *Organization Chart*



PROGRAM	BUILDING INSPECTION SERVICES	200-00
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Program Explanation:

The Department of Building Inspection is part of the Division of Planning and Community Development. The Department is responsible for reviewing plans, specifications and inspecting all building construction in the Town of Tolland. The Building Official is a certified Building Official in the State of Connecticut and maintains qualifications through 90 hours of continuing education every three years. The Building Official is qualified to review and inspect all structural and life safety aspects of the building code as well as: plumbing, heating, electrical, HVAC systems, sprinkler systems, energy efficiency and the work of all other related trades. The Building Department staff interacts with other staff of the Planning and Community Development Department and provides advice to Town staff, boards and commissions on an as needed basis. The Building Official is also responsible for enforcing the Blight Ordinance.

The use of permit tracking software enables residents and contractors to apply and pay for permits online. Approximately 36% of all permits are applied for online, providing convenience to the applicant and also saving the department time and money by reducing personnel hours involved with permit processing. The permit software is also used to track Zoning and land use applications for the Planning & Zoning Commission, Zoning Board of Appeals and the Inland Wetlands Commission.

Budget Change Commentary:

The overall budget increased by \$5,517. The Payroll account increased by \$6,744 for 19/20 raises, 20/21 raises for union staff and a change in grade for the Administrative Secretary. The program budget decreased by \$1,227, in part due to a savings on the permit tracking software and not needing to buy all new codebooks this year.

Program Objectives and Goals FY 2021:

- Continue to work with, consult and assist other departments to better serve the Town, as a whole
- Assist in the construction management of various future town construction projects – **Council Goal**
- Work with BOE and Public Safety on school safety upgrades – **Council Goal**
- Continue public outreach – benefits of getting a permit – **Council Goal**
- Continuation of closing out open permits
- Continue to update and post more educational materials and code information on the Town website – **Council Goal**
- Continue to update the internal procedures to better serve the customers
- Continue to enforce the Blight Ordinance
- Continue working with the Capitol Region Council Of Governments to pre-vet vendors that can perform work on failing concrete foundations – **Council Goal**
- Continue to assist homeowners with failing concrete issues and inform them of the many resources available – **Council Goal**

Program Accomplishments FY 2020:

- Continuance of the “express permit” system for permit applications that do not require major review – many permits issued same day
- Accepted all Special Event Permits and coordinated with other departments to process, review and approve in an expedient manner
- The permit review and approval wait time remains generally less than 10 days including routing through other departments if the application is complete
- Emailed as many permits as possible, saving on time, postage and paper usage, which reduced the turnaround time and saved money
- Inspected and closed out “old” open permits with great success
- Provided contractors, realtors and homeowners with efficient, respectful and courteous service
- Assisted in the construction management of various projects

- Building Official remains part of a group that works together with the Capitol Region Council Of Governments to pre-vet vendors that can perform work on failing concrete foundations
- Building Department Staff assists in the administration of bid procurement and grant tracking for various town programs
- Building Department is assisting in the administrative duties of the Tolland Non-Profit Housing Corporation
- Ongoing enforcement of the Blight ordinance
- Building Official is the appointed Blight Enforcement Officer, attending after-hours meeting as required

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Building Inspector	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
PERMITS:					
Housing units	10	8	17	10	10
Commercial (includes additions & modifications)	66	51	27	20	20
Industrial	0	0	1	0	0
Municipal	6	17	9	16	10
Total Permits	989	1,011	1,010	1,090	1,050
Certificates of Occupancy (New Construction & Commercial)	14	19	7	9	12
Inspections	1,241	1,141	1,316	1,300	1,300
Total Revenue (Permit Fees) - Per Town Audit Report	\$218,016	\$219,185	\$270,349	\$220,000	\$220,000
BLIGHT:					
Complaints Received		10	25	12	12
Inspections		54	55	55	55
Blight Review Committee Meetings		5	4	5	5

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Building Inspection			Building Inspection				200-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Building Official Administrative Secretary	107,371	107,690	108,802	111,583	118,419	118,327	118,327	6,744	6.04%
PROFESSIONAL SERVICES	840	1,300	698	2,400	2,400	2,400	2,400	-	0.00%
COMMUNICATIONS	510	563	607	660	660	660	660	-	0.00%
SERVICE CONTRACTS	8,658	8,751	9,117	9,502	9,502	9,000	9,000	(502)	-5.28%
PRINTING	445	0	0	200	200	200	200	-	0.00%
DUES AND MEMBERSHIPS	90	0	0	290	290	290	290	-	0.00%
TRAINING AND DEVELOPMENT	0	0	0	50	50	50	50	-	0.00%
OFFICE SUPPLIES	213	0	187	250	250	250	250	-	0.00%
MINOR TOOLS	384	0	61	175	175	150	150	(25)	-14.29%
BOOKS AND SUBSCRIPTIONS	778	1,500	201	1,200	1,200	500	500	(700)	-58.33%
PAYROLL EXPENDITURES	107,371	107,690	108,802	111,583	118,419	118,327	118,327	6,744	0
OPERATING EXPENDITURES	11,918	12,114	10,870	14,727	14,727	13,500	13,500	(1,227)	-8.33%
TOTAL BUILDING INSPECTION	119,290	119,804	119,672	126,310	133,146	131,827	131,827	5,517	4.37%

PROGRAM	ZONING BOARD OF APPEALS	210-00
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Program Explanation:

The Zoning Board of Appeals (ZBA) consists of five members and two alternates. Four are elected to four-year terms and one is elected to a two-year term. The alternates are appointed. The powers and duties of the Zoning Board of Appeals are defined by state statutes and include hearing petitions from residents seeking relief from zoning regulations and appeals from any order, requirement or decision made by the Zoning Enforcement Officer. The Director of Planning and Development and Assistant Planner provide staff support to the ZBA and the Assistant Planner is designated as Zoning Enforcement Officer (ZEO); the director is also appointed as the ZEO to provide back-up support as needed. The Planning and Development Department provides administrative support to the Board.

Budget Change Commentary:

The budget is the same as the previous fiscal year.

Program Objectives FY 2021:

- Continue to process applications in an efficient manner and ensure compliance with legal requirements
- Continue to improve user-friendliness and clarity of application forms and information
- Continue to provide information on applications on-line
- Provide and encourage training for Board members

Program Accomplishments FY 2020:

- Processed applications in a timely and courteous manner

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1	1	1	Recording Clerk	1	1

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Meetings held	11	13	7	6	10
Applications received	12	11	7	6	10
Appeals heard	2	1	1	0	0

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Zoning Board of Appeals			Zoning Board of Appeals				210-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP	990	810	450	1,080	1,080	1,080	1,080	-	0.00%
Recording Clerk									
ADVERTISING	2,951	2,569	1,406	2,200	2,200	2,200	2,200	-	0.00%
DUES AND MEMBERSHIPS	50	50	0	50	50	50	50	-	0.00%
TRAINING AND DEVELOPMENT	100	70	0	70	90	70	70	-	0.00%
OFFICE SUPPLIES	31	100	0	100	80	100	100	-	0.00%
PAYROLL EXPENDITURES	990	810	450	1,080	1,080	1,080	1,080	-	0.00%
OPERATING EXPENDITURES	3,133	2,789	1,406	2,420	2,420	2,420	2,420	-	0.00%
TOTAL ZONING BOARD OF APPEALS	4,123	3,599	1,856	3,500	3,500	3,500	3,500	-	0.00%

PROGRAM	PUBLIC HEALTH SERVICES	230-00
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Program Explanation:

The Eastern Highlands Health District assumed the responsibility for providing local public health services effective May 1, 2000. The program of services Provided by the Eastern Highlands Health District consists of investigating, reviewing, supervising, and inspecting all aspects of environmental health in the community by using the Public Health Code of the State of Connecticut and applicable local ordinances as the basic enforcement tools. Areas of concern addressed by this department include sub-surface sewage disposal, private water supply systems, food service inspections, sanitation of daycare centers, schools and public swimming areas. The Health District also provides other community health services such as complaint investigation, communicable disease control, health education, chronic disease control, public health emergency preparedness and other essential public health services.

Budget Change Commentary:

The health district membership per capita contribution increased 5.5%. This represents an increase of \$3,524 for FY 2020/2021. Primary budget driver is a material increase in the number of staff enrolled in the health insurance plan.

Program Objectives and Goals FY 2021:

- Development and implementation of a health district based flu vaccination program
- Development and implementation of a cosmetology permitting and inspection program
- Continued build out of online services provided by a new cloud based permit tracking and field inspection software
- Complete local implementation of the new FDA Food Code regulations for all food service operations in the health district

Program Accomplishments FY 2020:

- Enhancement of our communicable disease control program with the employment of a Registered Nurse
- Upgrade of our public portal software for online application and payments making it more user friendly
- Implemented a material expansion of our medical reserve corps engagement events, and trainings, resulting in increased membership, and improved retention

Performance Measurements	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Subdivision lots reviewed	3	1	3	3	3
Soil tests conducted (test holes plus perc tests)	125	144	155	130	130
New permits issued	5	9	9	6	6
Repair permits issued	34	45	49	45	45
Site inspections conducted	135	119	165	140	140
Well permits issued	10	18	10	10	10
Food service inspections	62	85	77	85	85
Planning & Zoning plan reviews	2	0	1	1	1
Zoning Building permits reviewed	149	139	153	140	140

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Public Health Services			Public Health Services				230-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020--2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	77,780	78,626	78,540	79,790	79,790	83,314	83,314	3,524	4.42%
OPERATING EXPENDITURES	77,780	78,626	78,540	79,790	79,790	83,314	83,314	3,524	4.42%
TOTAL PUBLIC HEALTH SERVICES	77,780	78,626	78,540	79,790	79,790	83,314	83,314	3,524	4.42%

PROGRAM	PLANNING & ZONING SERVICES	240-00
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Program Explanation:

The Planning and Development Department is charged with reviewing building and development projects to ensure compliance with State and Town codes and regulations, issuing zoning permits and issuing certificates of occupancy. The Department conducts long-range planning projects and studies, gathers community data, applies for and administers grants, advises the public on planning and zoning matters, encourages sound economic development, and assists other town agencies as needed. The Department helps to maintain the Town's Geographic Information System (maps and associated spatial data). Staff provides technical guidance and support to the Planning and Zoning Commission, Zoning Board of Appeals, Inland Wetlands Commission, Conservation Commission, Agriculture Commission, and the Design Advisory Board. Staff provides administrative support to the Water Pollution Control Authority and processes applications to connect to the Town's water and sewer systems. Staff also provides support to the Economic Development Commission and Water Commission as needed. The Department also assists with some administrative and record-keeping duties of the Tolland Non-Profit Housing Corporation.

Budget Change Commentary:

The overall budget increased by \$5,257 due to increases in the Payroll account for FY 19/20 raises, FY 20/21 raises for union staff and dues and memberships. The increase was offset slightly by a reduction in anticipated travel expenses.

Program Objectives and Goals FY 2021:

- Amend the Zoning Regulations to implement recommendations from the POCD – **Council Goal**
- Complete regulatory work to meet the State's new "MS4" stormwater requirements
- Convert to new permitting software, allowing for some on-line land use applications
- Continue to reorganize land use records, town property records, and utility records and adopt systems for application management
- Complete the construction of the grant-funded portion of Old Cathole Road reconstruction and close out the grant paperwork
- Continue to update forms and permit applications to better convey information to applicants and improve user-friendliness; provide more information and FAQs on the website to address commonly asked questions
- Continue to promote connectivity of trails and pathway linkages for pedestrians and bicyclists
- Continue to provide technical and/or secretarial assistance to board and commission and other town departments
- Continue implementing the "Plan for Addressing Wastewater in Tolland", with enhanced public education to raise awareness of proper septic system maintenance and operation
- Continue diligent inspections of erosion and sediment control measures at construction sites
- Continue to provide staff support for Sustainable CT – **Council Goal**

Program Accomplishments FY 2020:

- Began to amend the Zoning Regulations to start implementing the POCD
- Adopted a new Plan of Conservation and Development
- Awarded the bid for Old Cathole Road reconstruction and entered into a contract
- Awarded the bid for the Municipal Pathway Project, entered into a contract and completed the project in the Spring of 2020
- Continued regulatory work to meet the State's new "MS4" stormwater requirements, which may require updated regulations and town ordinances
- Worked with representatives of the towns of Bolton, Coventry, and Mansfield on the 4-town economic development initiative
- Continued reorganizing land records and maps
- Continued implementation of the "Plan for Addressing Wastewater in Tolland"
- Fielded inquiries from developers and businesses that were interested in locating in Tolland
- Conducted regular erosion and sediment control inspections of construction sites

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Planning and Community Development	1	1.0
1	1.0	1	1.0	Assistant Planner, Wetlands Agent, Zoning Enforcement Officer	1	1.0
1	1.0	1	1.0	Executive Secretary	1	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Zoning permits issued*	166	163	200	200	200
Erosion & Sediment Control Site Inspections**	—	20	74	80	80

* Starting in FY 2019, more types of zoning permits are now assigned permit numbers, thereby increase the number of "zoning permits issued."

** Department began tracking number of inspections in FY 17.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Planning & Zoning Services			Planning & Zoning Services				240-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	174,515	180,867	145,350	192,185	187,185	197,812	197,812	5,627	2.93%
Director of Planning and Community Development									
Assistant Town Planner									
Executive Secretary									
PROFESSIONAL SERVICES	1,000	17,533	40,663	2,400	7,400	2,400	2,400	-	0.00%
SERVICE CONTRACTS	225	212	236	275	275	275	275	-	0.00%
PRINTING	85	0	0	70	70	70	70	-	0.00%
DUES AND MEMBERSHIPS	850	918	587	935	978	1,065	1,065	130	13.90%
TRAINING AND DEVELOPMENT	1,822	1,395	1,607	1,500	1,500	1,500	1,500	-	0.00%
TRAVEL REIMBURSEMENT	12	27	57	1,000	957	500	500	(500)	-50.00%
OFFICE SUPPLIES	400	625	582	400	400	400	400	-	0.00%
COMPUTER SOFTWARE	700	1,108	700	750	750	750	750	-	0.00%
BOOKS AND SUBSCRIPTIONS	50	0	0	0	0	0	0	-	#DIV/0!
FURNITURE AND FIXTURES	1,419	0	109	200	200	200	200	-	0.00%
PAYROLL EXPENDITURES	174,515	180,867	145,350	192,185	187,185	197,812	197,812	5,627	2.93%
OPERATING EXPENDITURES	6,563	21,818	44,541	7,530	12,530	7,160	7,160	(370)	-4.91%
TOTAL PLANNING AND ZONING SERVICES	181,079	202,685	189,891	199,715	199,715	204,972	204,972	5,257	2.63%

PROGRAM	INLAND WETLANDS COMMISSION	250-00
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Program Explanation:

The Inland Wetlands Commission is appointed by the Town Council bi-annually and has five members and two alternates. The Commission regulates activities within and near wetlands and water courses through the issuance of permits, enforcement of regulations and public education. Planning & Development staff provide technical and administrative support. The Wetlands Agent (Assistant Planner) is authorized to issue permits for certain limited activities.

Budget Change Commentary:

The Commission's budget decreased slightly in the office supplies account.

Program Objectives and Goals FY 2021:

- Continue to uphold the Wetlands and Watercourses Regulations
- Continue to work with the Public Works Department and other departments to ensure town projects minimize impacts to wetlands
- Update and re-adopt the Wetlands Map to incorporate additional delineated wetlands and update regulations as needed
- Continue to provide educational opportunities for Commission members
- Increase public education on the importance of wetlands and activities that require review or permits

Program Accomplishments FY 2020:

- Worked with the Public Works Department and other departments to ensure town projects minimize impacts to wetlands

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		Recording Clerk	1	

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Wetlands applications reviewed	15	11	21	15	15
Commission meetings	15	9	12	12	12
Violation hearings conducted	0	0	0	0	0

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PROGRAM	PLANNING & ZONING COMMISSION	260-00
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Program Explanation:

The Planning and Zoning Commission consists of five members and two alternates. Four members are elected to four-year terms and one member is elected to a two-year term. Alternates are appointed by the Town Council for two year terms. The Planning and Zoning Commission derives its duties from state statutes. Duties include adopting a Plan of Conservation and Development (POCD) and reviewing subdivisions, site plans and special permit applications among other responsibilities. The Commission is responsible for adopting and amending zoning and subdivision regulations and enforcing the zoning regulations. The Commission advises the Town Council on zoning and short- and long-term planning matters and reviews proposed municipal projects for consistency with the POCD. The Commission created a Design Advisory Board, which is a six-member committee that provides design advice to applicants and the Commission. The Director of Planning and Development provides administrative and technical support to the Planning and Zoning Commission and Design Advisory Board.

Budget Change Commentary:

The overall budget increased by \$110 in order to cover clerk staff at all regularly scheduled meetings.

Program Objectives and Goals FY 2021:

- Continue to update the Zoning Regulations to implement zoning-related recommendations from the POCD, including amendments to be more “business-friendly” – **Council Goal**
- Reexamine regulations for signs in light of recent federal and state court cases
- Participate in efforts to address state “MS4” stormwater requirements
- Continue to provide information on applications on the website
- Maintain a relationship with the Capitol Region Council of Governments and stay up-to-date on opportunities for collaboration and collective problem solving

Program Accomplishments FY 2020:

- Adopted the 2019 Plan of Conservation and Development
- Began implementing the POCD by starting work to amend the Tolland Village Area and Technology Campus zones
- Amended regulations to allow for medical marijuana dispensaries
- Held a legal training session and invited other regulatory boards to attend

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1		1		PZC Recording Secretary	1	
1		0		Design Advisory Board (DAB) Recording Secretary	0	

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Meetings – Planning and Zoning Commission	22	21	22	21	22
Meetings – Design Advisory Board	2	2	2	3	4
Subdivisions reviewed*	2	2	3	4	4
Site Plan, Special Permits, Regulation Revisions reviewed*	12	14	18	6	12

*Based on date submitted.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Planning & Zoning Commission			Planning & Zoning Commission				260-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP	2,250	1,980	2,090	2,310	2,310	2,420	2,420	110	4.76%
Recording Clerk (P & Z Commission)									
Recording Clerk (Design Advisory Board)									
PROFESSIONAL SERVICES	1,000	20,000	0	15,000	15,000	15,000	15,000	-	0.00%
ADVERTISING	2,537	2,498	3,587	3,000	3,000	3,000	3,000	-	0.00%
DUES AND MEMBERSHIPS	746	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	55	0	55	100	100	100	100	-	0.00%
OFFICE SUPPLIES	68	14	10	150	150	150	150	-	0.00%
PROGRAM MATERIALS	15	0	0	0	0	0	0	-	0.00%
BOOKS AND SUBSCRIPTIONS	79	0	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	2,250	1,980	2,090	2,310	2,310	2,420	2,420	110	4.76%
OPERATING EXPENDITURES	4,500	22,512	3,652	18,250	18,250	18,250	18,250	-	0.00%
TOTAL PLANNING AND ZONING COMMISSION	6,750	24,492	5,742	20,560	20,560	20,670	20,670	110	0.54%

PROGRAM	CONSERVATION COMMISSION	270-00
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Program Explanation:

The Conservation Commission has seven members and two alternates, all of whom are appointed by the Town Manager bi-annually. The Commission is charged with maintaining an index of all open areas, developing conservation education programs, promoting the protection and preservation of natural land areas, recommending management plans for conservation areas and reviewing and making recommendations on all open space acquired with subdivisions. The Planning Director and Assistant Planner serve as technical advisors to the Commission. The Commission has four working subcommittees: Management Plan, Town-owned Property Evaluation, Communication and Educational and Property Boundaries.

Budget Change Commentary:

The overall budget increased by \$750 in the Property Maintenance account. The increase is to better reflect maintenance needs which include mowing, sign repairs, and materials needed by the Conservation Corps for repairs and routine maintenance.

Program Objectives and Goals FY 2021:

- Begin an update of the Open Space Plan
- Train property maintenance volunteers on invasive species eradication techniques
- Continue to support the volunteer-based land stewardship program
- Continue to preserve open space with a focus on acquisitions that are meaningful and advance a specific purpose
- Incorporate trail mapping into Conservation Area brochures and make available on-line
- Host a Walktober event and continue to promote hikes and other events at the conservation areas
- Continue to plan for 614 Tolland Stage Road
- Continue to submit planned property maintenance and improvements to the Inland Wetlands Commission
- Continue collaboration with other entities that preserve open space in Tolland including Joshua's Trust, the Northern Connecticut Land Trust and the Bolton Lakes Watershed Conservation Alliance
- Increase publicity about Tolland's conservation areas and activities
- Continue to revise management plans on a 5-year cycle and work towards having management plans for all properties
- Continue to support the Boy Scouts, Girl Scouts, Venture Crew, and student projects
- Continue to attend the CACIWC annual conference and CLCC conference
- Continue to create docent pages for all properties
- Continue to investigate other existing town properties for conservation uses
- Continue with education activities and outreach programs
- Continue to enhance the website and Facebook page
- Continue the identification and marking of boundaries at all properties

Program Accomplishments FY 2020:

- Partnered with the UConn Landscape Architecture program to develop design concepts for the Wanat property
- Reviewed potential candidate parcels for open space acquisition, which included discussions with potential land trust partners
- Began planning for the potential use of 614 Tolland Stage Road for mountain biking
- Hosted an unofficial Walktober event and other hikes
- Conducted the annual Town-wide Conservation Photo Contest
- Coordinated conservation activities with the Wetlands Commission through the submittal of a listing of planned activities
- Provided input for the update of the Plan of Conservation and Development
- Made substantial progress building trail stairs at the Stoppleworth Conservation Area

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1		0		Recording Clerk	0	

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Conservation Commission meetings	18	19	16	16	18
Conservation Commission workshops / site walks	3	4	3	6	6

FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Conservation Commission			Conservation Commission				270-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TEMPORARY HELP	630	0	0	0	0	0	0	-	0.00%
Recording Clerk									
DUES AND MEMBERSHIPS	130	135	135	135	135	135	135	-	0.00%
TRAINING AND DEVELOPMENT	60	85	155	100	100	100	100	-	0.00%
PROGRAM MATERIALS	500	200	0	500	500	500	500	-	0.00%
PROPERTY MAINTENANCE	2,267	300	1,740	1,500	1,500	2,250	2,250	750	50.00%
PAYROLL EXPENDITURES	630	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	2,957	720	2,030	2,235	2,235	2,985	2,985	750	33.56%
TOTAL CONSERVATION COMMISSION	3,587	720	2,030	2,235	2,235	2,985	2,985	750	33.56%

PROGRAM	AGRICULTURE COMMISSION	280-00
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Program Explanation:

The Town Council established the Agriculture Commission in 2013. The Commission has five members and two alternates and meets on a monthly basis. The Commission oversees leases of town-owned land for farming, provides programming related to agriculture, promotes locally grown products and the Tolland Farmers Market, participates in regional groups and meetings, and seeks grants to further agricultural activity and awareness in Tolland.

Budget Change Commentary:

The overall budget decreased by \$900. The property maintenance budget increased last fiscal year due to expected work at Campbell Farm after the lessee vacated the property. That was a one-time increase in the budget.

Program Objectives and Goals FY 2021:

- Continue to promote local farms, products, and events
- Continue the Tolland Fresh program which connects income-eligible residents with locally-grown produce
- Provide advice to the Planning and Zoning Commission on farm-friendly zoning updates
- Encourage agri-tourism
- Continue to meet on a semi-annual basis with other agriculture commissions in the region
- Seek a new farming tenant for the Campbell Farm property and improve lease provisions to better meet the Town's objectives
- Continue to monitor compliance with lease terms for town-owned properties leased to farmers
- Hold a second Farm-to-Table Dinner
- Help expand the market for locally-grown products

Program Accomplishments FY 2020:

- Continued and expanded the Tolland Fresh program
- Hosted a successful, sold-out Farm-to-Table Dinner
- Updated an inventory of farms in Tolland
- Continued promotion of "Tolland Agriculture"
- Continued monitoring of lease agreements and activities on town-owned parcels leased for farming purposes
- Filled Commission vacancies

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Agriculture Commission meetings	8	7	14	12	12
Special Workshops	1	0	0	0	1

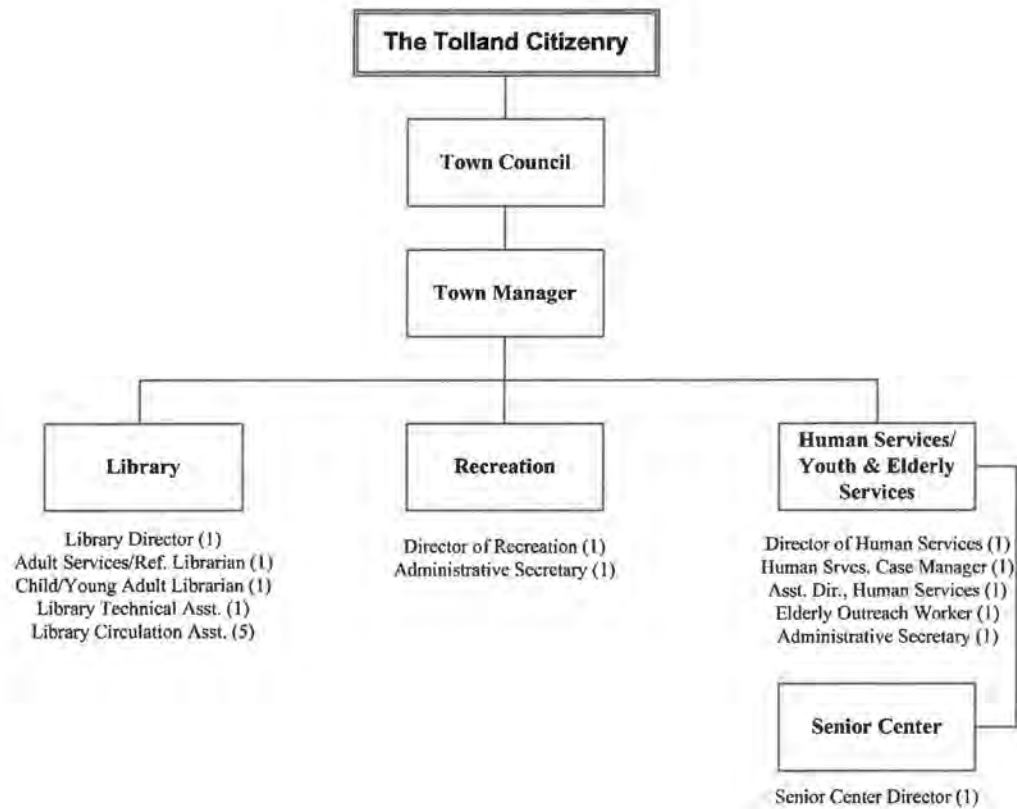
FUNCTION	ACTIVITY			PROGRAM				CODE	
Planning and Community Development	Agriculture Commission			Agriculture Commission				280-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PRINTING	200	200	90	100	100	100	100	-	0.00%
PROGRAM MATERIALS	28	0	0	200	200	200	200	-	0.00%
PROPERTY MAINTENANCE	0	0	34	1,200	1,200	300	300	(900)	-75.00%
OPERATING EXPENDITURES	228	200	124	1,500	1,500	600	600	(900)	-60.00%
TOTAL AGRICULTURE COMMISSION	228	200	124	1,500	1,500	600	600	(900)	-60.00%

COMMUNITY SERVICES

The Community Services Department encompasses Recreation, Human Services and Library Services. The Town's Director of Recreation administers all recreational programs for Town residents, including an adult education program. This position also provides administrative support services for the recreational programs, which often occur during weekends and holidays and coordinates all park and field maintenance activities in conjunction with the Public Works Director. One hundred and forty-six acres were added to the Crandall Park, which has a pond, hiking trails, a pavilion, playground and athletic fields and provides an attractive and safe location for the Town's recreational activities. The Director operates the "Town Lodge" at Crandall Park II, which is host to a multitude of community activities, banquets and other special events. Heron Cove Park, Cross Farms and River Park include additional athletic fields to the Town. The Director of Human Services oversees a Social Services Department, which provides a Family Counselor, a Youth Services Coordinator, an Elderly Outreach Worker and a Senior Center Director. The Human Services Department is responsible for a comprehensive approach to town planning, management, coordination and the delivery of Human Services programs for youths, the elderly and their families. The Library Director oversees the Tolland Library. The library provides materials and services to meet the informational, educational, recreational and cultural needs of all residents of Tolland.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
310-00	Senior Center Services	61,045	61,045
320-00	Human Services	355,981	355,981
400-00	Library Services	429,551	429,551
500-00	Recreation and Adult Education	124,848	124,848
	Subtotal -- Community Services	971,425	971,425

Division of Community Services *Organization Chart*



PROGRAM	SENIOR CENTER SERVICES	310-00
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Program Explanation:

The mission of the Senior Center is to provide social, educational and recreational activities to enhance the lives of seniors and their families. The Tolland Senior Center is a designated Focal Point (Older American Act); “a place where older adults come together for services and activities that reflect their experiences and skills, respond to their diverse needs and interests, enhance dignity, support their independence and encourage involvement in and with the Senior Center and their community”.

The Senior Center also serves the entire community by providing information on aging and assisting family and friends who care for older adults. Some of the programs include: educational series, health clinics, compassionate support for the loss of a loved one or loss of independence as a result of a health related problem, monthly birthday celebrations, weekly luncheons, chorus, exercise programs, book club, AARP Tax Aide, AARP driver safety classes, annual inter-generational variety show, monthly newsletter and volunteer opportunities.

Budget Change Commentary:

The program payroll budget increased \$2,164 for FY 19/20 raises and FY 20/21 raises for union staff.

Program Objectives and Goals FY 2021:

- Explore electronic recording systems to track general and program-specific attendance
- Expand and continue collaborations with schools to increase intergenerational opportunities (e.g. middle school chorus; high school youth offering instruction on cyber electronics)
- Expand programs to facilitate active learning: healthy aging, nutritional guidance
- Offer additional seminars to educate seniors on scams, healthcare/insurance/homecare options, interfacing with fire and police departments
- Plan and present the 31st Senior Center Annual Variety Show – **Council Goal**
- Continue to be a permanent site for the AARP Tax Aide program
- Continue to encourage seniors to find purpose in sharing the knowledge and talents they have gained over the years by volunteering their time and efforts to teach and help others

Program Accomplishments FY 2020:

- Continued to expand successful programs, such as Line dancing, “Ole Rubber Band” and “Seniors with Thyme”
- Continued to be a permanent site for AARP Tax Aide program
- Displayed a hallway shadowbox offering a rotating picture display of the many programs featured at the Senior Center, giving newcomers an opportunity to appreciate the variety of programs and the friendships formed over the years
- Held the 30th Senior Center Annual Variety Show, featuring performers from all ages and outlying communities. It is a large draw for both entertainers and audience, and is the Senior Center’s largest fundraiser

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Senior Center Director	1	1.0

Performance Measurements	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Senior Center Attendance (duplicated; numbers do not include participants that have not signed in)	9,701	10,255	10,558	11,391	11,600
Luncheons (Monday and Wednesday)	2,718	1,970	2,310	2,400	2,425
Birthday Luncheon (monthly) and Holiday Celebrations	725	783	780	790	800
Health programs; Flu Clinic, Blood Pressure/Blood Sugar Clinics, Foot Care, Life Line Screening	280	302	241	250	260
Senior Chorus Membership	973	1,217	1,344	1,400	1,440
Senior Trips (participants)	145	200	121	130	135
Exercise Programs; Stretch and Balance, Yoga, Line Dancing	1,905	2,058	1,851	1,860	1,870
AARP Driving Course	50	50	50	50	50
AARP Tax Site	120	125	155	140	150
Fireman's Holiday Social and Fireman's Picnic	75	150	75	80	85
Harvest Senior Banquet	76	75	60	75	80
Quilting Group, Knitting Group & Crafts	279	527	456	528	535
Drop-In – (based on 20 people a week either for apt or visiting who have not signed in)	800	800	720	750	760
Painting Class	101	168	96	100	100
Book Discussion	83	103	120	240	250
Cards, Dominoes, Ping Pong, Mahjong & Other Games	696	699	744	1,138	1,135
Billiards	773	595	600	675	700
Music Programs: Ole Rubber Band	-	227	600	625	650
Cooking "Seniors with Thyme"	-	206	168	170	175

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PROGRAM	HUMAN SERVICES	320-00
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Program Explanation:

The mission of this program is to provide aid to families and individuals through crisis intervention and on-going personal counseling, economic relief, emergency aid during disasters, or coordination of existing community social services. The Human Services Department is responsible for a comprehensive approach to town planning, management, coordination, and the delivery of Human Services programs for youths, the elderly and their families. The Department of Human Services provides confidential counseling, referral, and education for personal and family concerns. The department provides case management services for elderly and disabled residents, coordination of State and local social services, assists residents with applications and determination forms for all local, State and Federal resource and entitlement programs. Staff assists residents/families who are facing shelter crises such as utility shut-off, loss of heat, eviction or foreclosure, providing budget counseling, resources and referrals, and often interceding with service providers and lenders on the client's behalf. The Human Services staff oversees emergency shelter management at the Senior Center when requested and administers fuel assistance programs, Salvation Army Vouchers, Rental Rebate Program, the Housing Rehabilitation Loan Program. Human Services staff also seeks out Federal, State and local grants to aid residents. Human Services provides multi-systemic services and resources, enabling residents in crisis to access a broad variety of needed services.

The Human Services Director administers the STEAP Grant Program and serves as project budgetary administrator for other grant and Town bonding projects such as the Highway Garage Expansion and Birch Grove Building Project. The Human Service Director is staff liaison to the Tolland Water Commission and is a member of the Birch Grove Building Committee.

The Youth Services Bureau (YSB) is a function of Human Services. The goal of Youth Services is to plan, organize, implement and evaluate prevention, child and adolescent development, and outreach programs for youth and their families that provide opportunities for participants to thrive and function as responsible members of the community. The Youth Services Bureau is partially funded by grants through the Department of Children and Families and the Department of Mental Health and Addiction Services.

The Elderly Outreach Caseworker who provides in-home assessments, entitlement and benefits counseling, grief counseling and is a trained CHOICES counselor has an office located at the Senior Center. This allows for greater access to those services for older adults and their family members.

The Visiting Nurse & Health Services, funded through this budget, provides monthly blood pressure and health screenings and the weekly senior fitness program led by a physical therapist.

This department budget also supports the Hockanum Valley Community Council Dial-A-Ride program that is available to Tolland residents who are at least 60 years of age or disabled adults. This program provides transportation to locations in Vernon, Ellington and Tolland for medical appointments, shopping, social and recreational activities. This program is offset by a Department of Transportation grant.

Budget Change Commentary:

The payroll budget increased \$12,388 for FY 19/20 raises, FY 20/21 raises for union staff and a change in grade for the Administrative Secretary. There were also various increases and decreases in the operating expenditure accounts.

Program Objectives and Goals FY 2021:

- Pursue grants that will enhance the quality of life for the residents of Tolland
- Continue to seek grant funding through DOT for Dial-A-Ride Services (Regional Program that serves Tolland, Ellington and Vernon)
- Continue to advise residents of available resources for Crumbling Foundations – **Council Goal**
- Continue to assist with financial project management of the Birch Grove Building Project (\$46 M) - **Council Goal**
- Provide project oversight of the Small Cities Housing Rehabilitation Program Income
- Continue to meet the demand for services from residents facing financial hardships and emotional crisis
- Continue utilizing community volunteers to expand services to residents
- Continue to provide current level of youth programming
- Continue to develop opportunities for intergenerational participation in Human Services programming
- Identify and make available to residents all entitlement programs and resources that can provide relief
- Develop educational materials and referral resources to address current mental health and addiction issues – **Council Goal**
- Through the Local Prevention Council (LPC), continue to coordinate implementation strategies to address mental health and substance use issues – **Council Goal**
- Continue to coordinate Tolland Juvenile Review Board
- Continue to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents

Program Accomplishments FY 2020:

- Provided Project Management for DECD Small Cities for the Housing Rehabilitation Program Income Account
- Provided financial management for the Highway Garage Project - \$4,128,116
- Provided financial management for Birch Grove Portable Project - \$9,682,442
- Secured grants for Youth Services programming: State Department of Children and Families (DCF) Youth Service Bureau Grant (\$19,586) and Enhancement Grant (\$8,588); Department of Mental Health and Addiction Services Local Prevention Council Grant (\$3,907)
- Continued to offer services and expanded referral resources to youth and families participating in Juvenile Review Board, in collaboration with Tolland High School and Tolland Middle School administration & local service agencies
- Continued utilization of community volunteers to expand services to residents
- Continued intergenerational participation in department programs
- Human Services Caseworker certified and Elderly Outreach Caseworker recertified as CHOICES Counselors
- Continued to provide crisis intervention, assessment, short-term counseling, case management and referral services, as appropriate, for Tolland residents
- Responded to resident requests for fuel assistance; provided foreclosure prevention services and budget counseling
- Produced Tolland Youth Services Community Theater summer musical production of Disney's *Frozen Jr.* and three Coffee House performances
- Continued collaboration with Eastern Highland Health District to create/disseminate educational opioid information/referrals
- Local Prevention Council, in collaboration with local organizations, sponsored several prevention programs addressing opioid use and suicide risk assessment/prevention
- Enhanced community outreach services through the Tolland Notification system and social media; also use Town website to reach residents who may be facing financial hardships and/or emotional stressors

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Human Services	1	1.0
1	1.0	1	1.0	Assistant Director Human Services	1	1.0
1	.71	1	.71	Human Services Case Manager	1	.71
1	1.0	1	1.0	Elderly Outreach Caseworker	1	1.0
1	1.0	1	1.0	Administrative Secretary	1	1.0

Performance Measurements	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Counseling and Case Management (unduplicated number served)	180	180	180	180	180
Juvenile Review Board-case management	17	11	16	12	12
Crisis Intervention (unduplicated number of households served)	230	230	230	230	230
CHOICES Clients	55	63	50	50	50
Elderly Outreach Clients-visits and phone calls (average monthly)	68	70	180	180	180
Rental Rebate Applications	59	57	63	63	63
Housing Rehabilitation Loan Program (# households served)	2	1	3	2	2
Shoes and Boots Vouchers (Salvation Army Vouchers)	35	28	28	28	28
ACCESS (State) Fuel Applications (# applications / # served)	118/288	111/245	118/293	120/275	120/275
Tri-Town Fuel Bank/Local Fuel Banks/Operation Fuel (# applications / # served)	28/56	25/59	21/47	25/60	25/60
Care & Share Holiday Program (unduplicated number served)	298	275	242	242	242
Food Pantry (# households / # total served)	46/173	51/155	46/126	46/126	46/126
Outreach, Information and Referral Services	475	475	475	475	475
Positive Youth Development Programs, Training and Workshops/ # Participants	10	-	-	-	-
Alternative Youth Programs / # Participants (After-School, Weekend, Vacation Programs & Summer Programs)	275	210	235	250	250
250Community Events /# Attendees (Summer Theater , Coffee House, Prevention, Parenting)	1,800	1,950	2,250	2,250	2,250
Youth Program Assistance (Camp, Summer School, Holiday Program)	110	110	93	93	93
Youth Services Federal/State Grants Received					
State Department of Education, Youth Service Bureau Grant	\$19,400	\$19,101	\$19,586	\$19,586	\$19,586
Office of Policy & Management, Police & Youth Grant	\$10,000	-	-	-	-
Department of Mental Health and Addiction Services, Local Prevention Grant	\$3,907	\$3,907	\$3,907	\$3,907	\$3,907
Small Town Economic Assistance Grants:					
STEAP 2014- Tolland Public Library Expansion - \$500,000 (*actual)		\$500,000			
STEAP 2016 - Highway Garage Expansion - \$400,000		\$400,000			
Other Grants:					
State Library Construction Grant (*actual)		\$1,000,000			
DOT Dial-a-Ride Grant	\$29,382	\$29,382	29,382	29,382	29,382
Eversource Bright Idea Grant-Recreation Center Heating & Cooling System		\$10,000			

FUNCTION	ACTIVITY			PROGRAM				CODE	
Community Services	Human Services			Human Services				320-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	266,312	267,530	271,951	277,569	289,204	289,957	289,957	12,388	4.46%
Human Services Director									
Assistant Human Services Director									
Administrative Secretary									
Human Services Case Worker									
Elderly Outreach Worker									
COMMUNICATIONS	720	340	570	636	636	540	540	(96)	-15.09%
DUES AND MEMBERSHIPS	761	820	1,019	710	710	905	905	195	27.46%
OTHER SERVICES AND FEES	2,798	2,886	2,631	2,803	2,803	2,803	2,803	-	0.00%
TRAINING AND DEVELOPMENT	272	422	235	350	350	350	350	-	0.00%
TRAVEL REIMBURSEMENT	615	603	809	673	673	673	673	-	0.00%
OFFICE SUPPLIES	934	1,144	773	800	800	600	600	(200)	-25.00%
PROGRAM MATERIALS	800	662	793	800	800	800	800	-	0.00%
HOCKANUM VALLEY	55,853	55,853	55,853	55,853	55,853	55,853	55,853	-	0.00%
VISITING NURSES	7,000	0	0	3,500	3,500	3,500	3,500	-	0.00%
PAYROLL EXPENDITURES	266,312	267,530	271,951	277,569	289,204	289,957	289,957	12,388	4.46%
OPERATING EXPENDITURES	69,753	62,730	62,683	66,125	66,125	66,024	66,024	(101)	-0.15%
TOTAL HUMAN SERVICES	336,064	330,260	334,634	343,694	355,329	355,981	355,981	12,287	3.57%

PROGRAM	LIBRARY SERVICES	400-00
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Program Explanation:

Tolland Public Library provides library materials and services to meet the informational, educational, recreational, and cultural needs of all residents of Tolland. In order to fulfill this mission, the Tolland Public Library provides a warm welcoming space, a friendly knowledgeable staff and organized relevant collections. In addition, the Tolland Public Library strives to promote a lifelong love of reading and learning. The Library Board and staff are committed to continuous evaluation and enhancement of the Library's services in an information environment that is rapidly developing new products and modes of access. The library supports the principles of intellectual freedom, the Library Bill of Rights and the Freedom to Read Statement.

The library serves citizens of all ages through the development of specific services and materials in a variety of formats appropriate to users from birth through old age. The library provides: fiction, non-fiction, popular periodicals, DVDs, CDs (music and book), and online resources including downloadable audiobooks and eBooks. The library has a collection of NOOK eBook readers preloaded with a variety of popular and classic selections. The library provides reference services via email, telephone and in person.

The library offers free story hours for babies through preschoolers, summer reading programs, and book discussions for adults, children and young adults. The public has access to a fax machine, study rooms, an audiovisual room, a Maker Space with a 3-D printer, a business support center with a color copier, shredder, and a laminating machine, a program room with a projector and sound system, a dedicated children's program room, a Friends of the Tolland Public Library book sale room, and computers with access to the internet, online databases, online catalogs of Tolland's collections and catalogs of the collections of most libraries in the state of Connecticut. The library offers the Microsoft Office suite of software for public use. In order to provide the best possible library service to our users, the Tolland Library participates in several local and regional collaborative organizations to enhance our materials, services and programs. The library strives to provide excellent information services to the residents of Tolland in a cost effective and efficient manner.

Budget Change Commentary:

The overall budget increased by \$12,134 due to 19/20 raises for the entire library staff, and 20/21 raises for the union library staff. Other changes in that budget included small increases and decreases in various operating expenditure accounts.

Program Objectives and Goals FY 2021:

- Continue to use the program room, story hour program room, business center, maker space, conference room and study rooms to their full extent – **Council Goal**
- Continue to use volunteers for weekly tasks and for special projects
- Monitor efficiency and pricing of the library's present Integrated Library System provider and of the competition
- Continue to work with the Friends on funding adult programs and enhancing library materials – **Council Goal**
- Continue to fine tune the collection to meet the needs of Tolland citizens
- Update library's policies and procedures with the assistance of the Advisory Board
- Update and revise the library's Strategic Plan
- Continue updating of the Library Technology Plan as one part of the long-range plan for library services
- Work with staff to more efficiently run operations
- Continue to work with the Tolland Public Library Foundation to offer enhanced services with funding from the Phoebe King and Elizabeth King Eaton Endowment

- Increase the amount of library publicity – **Council Goal**
- Continue to seek out programs of interest to Tolland residents with possible financial assistance of the Foundation and the Friends of the Tolland Public Library – **Council Goal**
- Continue to maintain Facebook pages – **Council Goal**

Program Accomplishments FY 2020:

- Continued support of a twice monthly board game night at the library
- Worked with the Foundation funding requests for programs and materials
- Worked with the Friends to obtain Book Page, Wowbrary, and Event Keeper
- Collaborated with the Friends of the Tolland Public Library to obtain new museum passes
- Worked with Friends on Friends-sponsored programs
- Updated Art Exhibit Policy, Circulation Policy and Wireless Policy with the assistance of the Library Advisory Board
- Continued support of a monthly Writers Workshop group
- Continued support of a monthly Night Time Knitting group and a weekly knitting group
- Continued support of the Cook Book Club
- Continued support of seven book groups
- Continued to have monthly staff meetings
- Worked on cross-training of staff
- Participated in the Connecticut Library Association (CLA) Annual Conference
- Participated in Preschool Child Care Fair, Family Literacy Night and Middle School Career Fair

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Library Director	1	1.0
1	1.0	1	1.0	Adult Services/Reference Librarian	1	1.0
1	1.0	1	1.0	Children/Young Adult Librarian	1	1.0
1	1.0	1	1.0	Technical Services Assistant/Coordinator	1	1.0
5	2.97	5	2.97	Library Circulation Assistant	5	2.97

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Total Circulation	98,074	105,898	99,179	99,000	99,000
Reference Questions	7,678	8,997	7,207	7,000	6,800
Library Visits	60,000	71,000	97,098	98,000	98,500
Number of Library Sponsored Programs All Ages	349	397	410	400	420
Attendance at Library Sponsored Programs	5,801	5,486	6,172	6,000	6,300
Weekly Hours Open to the Public	54	54	54	54	54
Number of Computers available for Public Use	14	14	14	14	14
Items reviewed, ordered, received, processed, cataloged, & added to the collections	4,971	4,769	4,812	4,700	4,500

FUNCTION		ACTIVITY			PROGRAM				CODE	
Community Services		Library Services			Library Services				400-00	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL		344,367	336,892	336,952	349,006	349,006	361,477	361,477	12,471	3.57%
Library Services Director										
Reference Librarian										
Children's Librarian										
Library Technical Assistant										
Library Circulation Assistant (5)										
PROFESSIONAL SERVICES		0	0	325	400	400	375	375	(25)	-6.25%
SERVICE CONTRACTS		84	69	159	70	70	0	0	(70)	-100.00%
DUES AND MEMBERSHIPS		730	730	795	840	840	840	840	-	0.00%
OTHER SERVICES AND FEES		28,748	28,748	28,748	28,748	28,748	28,506	28,506	(242)	-0.84%
TRAINING AND DEVELOPMENT		600	791	50	400	400	400	400	-	0.00%
TRAVEL REIMBURSEMENT		0	180	0	0	0	0	0	-	0.00%
OFFICE SUPPLIES		3,297	2,922	2,947	3,000	3,000	3,000	3,000	-	0.00%
PROGRAM MATERIALS		1,500	2,534	1,432	1,500	1,500	1,500	1,500	-	0.00%
BOOKS AND SUBSCRIPTIONS		37,046	44,106	48,183	33,453	33,453	33,453	33,453	-	0.00%
OFFICE MACHINES		0	1,630	0	0	0	0	0		0.00%
PAYROLL EXPENDITURES		344,367	336,892	336,952	349,006	349,006	361,477	361,477	12,471	3.57%
OPERATING EXPENDITURES		72,005	81,710	82,639	68,411	68,411	68,074	68,074	(337)	-0.49%
TOTAL LIBRARY SERVICES		416,372	418,602	419,591	417,417	417,417	429,551	429,551	12,134	2.91%

PROGRAM	RECREATION AND ADULT EDUCATION	500-00
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Program Explanation:

This program provides funding for the administration, planning and workers required to create and oversee the varied programs, activities, special events, and recreational facilities available to benefit Tolland residents.

Budget Change Commentary:

The overall budget increased by \$10,683 due to an increase in the Payroll account of \$1,683 for 20/21 raises and utility increases. Utilities increased by \$9,000 (phase 2) as part of a 3 year phase in plan to have all the utilities be absorbed by the general fund for the Recreation Department. A couple of years ago the utilities budget was reduced in order to ease the burden on the general fund budget with the understanding that the funds would be replenished in future years. The Recreation Program Fund has been absorbing most of the cost for the utilities. This fund will be substantially reduced for allocations for future capital projects and program needs and those expenditures now need to be moved back to the general fund budget pursuant to the original plan. A historical analysis and estimated future of the balances of this fund can be found at the end of this section.

Program Objectives and Goals FY 2021:

- Continue working on improvements to the Tolland Recreation Center
- Develop programs aimed at helping to combat the growing problem of youth obesity
- Increase a stronger presence on our new Instagram account. - **Council Goal**
- Develop programs designed to get youth outside and more involved with nature
- Continue to work with local groups to develop more joint special event and fundraising ideas - **Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan

Program Accomplishments FY 2020:

- Increased adult participation within various adult programs
- New programming for all ages
- Was able to get a business to sponsor an entire league for youth basketball
- Purchased new charcoal grills for Crandall Park
- Worked with several Boy Scout members in regards to their Eagle Scout projects
- New classroom manipulatives and furniture purchased for our Tolland Tykes Preschool Program
- Increased program numbers and programs for our preschool age population

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Recreation & Adult Education	1	1.0
1	1.0*	1	1.0*	Administrative Secretary	1	1.0*

* 100% of the Administrative Secretary salary is paid out of the Recreation Fund

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Crandall Park					
Pre-School Program Participants	164	151	120	180	180
Youth Sports Participants	820	723	741	700	700
Youth Program Participants	981	1,080	800	850	850
Adult Sports Program Participants	420	499	538	600	650
Adult Education Program Participants	390	490	606	600	650
Trips & Special Events	1,100	1,060	1,150	1,200	1,200
Pavilion Events	42	34	27	30	30
Lodge Events	160	145	160	160	160

*includes celebrate Tolland

COMPARISON OF RECREATION FUND BY YEAR

	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	*Estimated		
											2018/2019	2019/2020	2020/2021
Watershed Grant Expense			(7,526)	(6,896)									
Watershed Grant Revenue				1,901			6,100						
Parker Bldg Move & Utilities				(10,783)									
3030 Lodge Fund Administrative Cost Funding								6,000	6,000	6,000	6,000	6,000	6,000
Transfer to Capital Projects fund	(30,000)	(52,275)					(15,000)	(15,000)	(9,650)			(47,355)	(40,810)
Revenue	332,246	318,124	287,895	287,382	267,669	314,913	329,372	360,200	338,843	307,535	305,000	305,000	305,000
Expenditures	(374,954)	(381,459)	(301,753)	(274,486)	(269,665)	(314,736)	(299,538)	(291,883)	(303,012)	(305,788)	(311,904)	(318,142)	(324,505)
Total Net Revenue	(72,708)	(63,335)	(21,384)	(2,882)	(1,996)	177	20,934	59,317	32,181	7,747	(904)	(54,497)	(54,315)
											Estimating 2% increase in Exp.		
Beginning Fund Balance	295,280	222,572	159,237	137,853	134,971	132,975	133,152	154,086	213,403	245,584	253,331	252,427	197,930
Ending Fund Balance	222,572	159,237	137,853	134,971	132,975	133,152	154,086	213,403	245,584	253,331	252,427	197,930	143,616

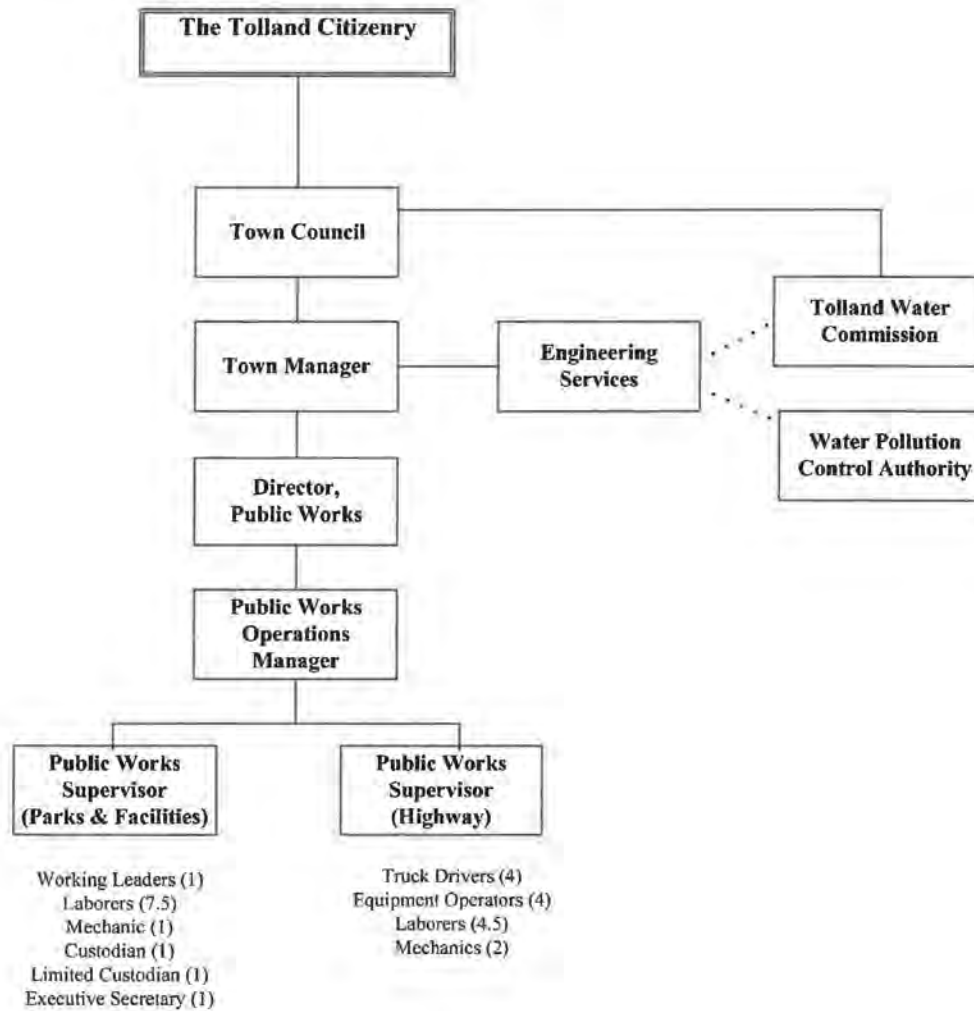
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PUBLIC WORKS

The Public Works Department consists of the Highway Department, Parks and Facilities, Solid Waste and Recycling and Engineering. The Highway Department maintains 132.53 miles of local roads. The Department is overseen by the Public Works Director. The Highway consists of four truck drivers, four equipment operators, two mechanics and four and a half laborers, all of whom are responsible for general road maintenance and construction and public infrastructure projects. Parks and Facilities consists of one Public Works Operations Manager, one working foreman/facilities manager, one working leader, six and a half laborers, two custodians and one mechanic, all of whom are primarily responsible for maintenance of the Town buildings, parks and fields and Tolland's four cemeteries. Single-stream recycling and trash removal are being operated by a private contractor. The engineering functions for the Town were previously outsourced to a private engineering firm but will now be handled by the Town Engineer. These functions include reviewing plans prepared for Town projects and inspection services for both public works and private applications.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
600-00	Engineering Services	76,600	76,600
610-60	Parks and Facilities	1,456,636	1,456,636
630-67	Refuse and Recycling Services	972,181	972,181
640-67	Sewage Disposal	15,000	15,000
650-79	Streets and Roads	2,047,536	2,047,536
	Subtotal -- Public Works	4,567,953	4,567,953

Division of Public Works *Organization Chart*



PROGRAM	ENGINEERING SERVICES	600-00
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Program Explanation:

The town currently engages a consulting engineering firm as its town engineer and expects to continue this for FY 21. The engineering account also includes expenses for the town hall plotter, which is used by multiple departments and commissions to print, copy and scan large-size plans.

Budget Change Commentary:

The overall budget for engineer services decreased by \$20,236. This is a temporary decrease due to using a consulting engineer on an as-needed basis rather than employing a full-time engineer.

Program Objectives and Goals FY 2021:

- Complete regulatory work to meet the State's new "MS4" stormwater requirements
- Oversee expected construction of at least two new town roads as previously approved developments are constructed
- Continue to ensure that proposed development and town projects meet stormwater and natural resource protection goals and incorporate sound engineering practices

Program Accomplishments FY 2020:

- Reviewed land use applications for a number of proposed developments, including the reconstruction of Birch Grove Primary School – **Council Goal**
- Reviewed and inspected construction projects
- Continued regulatory work to meet the State's new "MS4" stormwater requirements

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
0	0.0	1	1.0	Utilities Administrator/Town Engineer	0	0.0

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Public Works			Engineering Services				600-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	0	0	0	93,236	0	0	0	(93,236)	0.00%
Town Engineer									
PROFESSIONAL SERVICES	34,984	25,000	10,000	2,000	95,236	75,000	75,000	73,000	3650.00%
COMMUNICATIONS	0	0	0	0	0	0	0	-	0.00%
SERVICE CONTRACTS	709	0	700	750	750	750	750	-	0.00%
DUES AND MEMBERSHIPS	0	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	0	0	0	0	0	0	0	-	0.00%
OFFICE SUPPLIES	519	153	246	850	850	850	850	-	0.00%
MINOR TOOLS	0	0	0	0	0	0	0	-	0.00%
FOOD AND CLOTHING	0	0	0	0	0	0	0	-	0.00%
BOOKS AND SUBSCRIPTIONS	0	0	0	0	0	0	0	-	0.00%
PAYROLL EXPENDITURES	0	0	0	93,236	0	0	0	(93,236)	0.00%
OPERATING EXPENDITURES	36,212	25,153	10,946	3,600	96,836	76,600	76,600	73,000	2027.78%
TOTAL ENGINEERING SERVICES	36,212	25,153	10,946	96,836	96,836	76,600	76,600	(20,236)	-20.90%

PROGRAM	PARKS AND FACILITIES	610-60 thru 610-85
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Program Explanation:

This program provides funding for the continued maintenance, repair and operational expenditures required to maintain Town buildings, cemeteries and grounds. The Parks and Facilities Division also provides maintenance for all municipal fields including those of the Board of Education. The current cost associated with this in-kind service is approximately \$230,000 annually. The Parks and Facilities budget is divided into thirteen codes. Twelve of these codes illustrate the cost of maintaining the various fields and facilities operated by the Town. The Contingency account provides for emergencies and other unanticipated expenses throughout the duration of the fiscal year. The facilities covered in this budget are: the Hicks Memorial Municipal Center, Tolland Library, Tolland Jail Museum, Senior Center, Fire Stations, Old Town Hall (Arts Building), Highway Garage, Parks and Facilities Garage, Fire Training Center, Tolland Recreation Center, Board of Education grounds and the various recreational facilities operated by the Town.

Budget Change Commentary:

The overall budget was increased by \$38,799. The most significant increase was in the salary line items, which also includes all of our overtime and seasonal help. That line item increased by \$28,832. This was due to the 19/20 raises for everyone, the 20/21 raises for union staff and the fact that minimum wage increased significantly. We are also showing an increase in Heating Oil and Propane of \$11,440, as some of the locations had increases and the other buildings had decreases. Our Utility account realized a reduction of \$9,323 due to locking in at a much lower generation rate. We added \$5,000 into our Contingency account to help cover the unexpected expenses that come up during the course of the year. Based on last year's usage, we increased our Fuel & Oil account by \$1,600 and our Agricultural & Custodial accounts rose by \$1,150 due to an increase in cleaning supplies and mulch for Town Buildings. Our Equipment Rental account rose by \$100 for welding cylinder rentals.

We utilize our Cemetery account to supplement our seasonal help for trimming and mowing of the four Town owned and operated Cemeteries. On average, we typically spend approximately \$15,000 for two of our five seasonal help and another \$1,500 to \$2,000, which covers overtime for weekend interments.

Program Objectives and Goals FY 2021:

- In yet another challenging budget year, we will strive to improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to develop a strong, informative relationship with the public through social media - **Council Goal**
- Continue to promote the growth of the Adopt-A-Spot Program
- Prioritize construction projects for the first and second years of the Capital Improvement Plan based upon level of service required for the town and accurate cost estimates
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**
- Maintain open dialogue and forward progress on the road construction projects for the Tolland Green and Route 195 in the Gateway Design District and Tech Zone areas – **Council Goal**
- Work closely with the Board of Education in regard to critical infrastructure and building/facility improvements – **Council Goal**

Program Accomplishments FY 2020:

- Maintained the Town of Tolland buildings and town owned property in a safe and cost effective way
- We performed 30 interments in Tolland cemeteries and our Neglected Cemetery Grant project has been completed. We anticipate applying for another grant when the money becomes available
- Clean and maintain the watercourse by Crandall's Pond, replaced observation deck at Crandall's Lodge and we built a security wall in the Probate Office
- Directed and assisted various contractors working within Town owned facilities such as the repair and repainting of the Art's Building
- Assisted various Town groups in events such as Truck Day, Celebrate Tolland, Tree Lighting, Toy Drive, Memorial Day Parade
- Town hosted electronics recycling programs in April and October. Took part in the annual Public Works Fill-A-Truck event, which collects food for our food pantry in conjunction with the Tolland Big Y
- Assisted with the relocation of the equipment and furniture during the Highway Garage Expansion project

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	.50	1	.50	Director of Public Works	1	.50
1	.50	1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	1.0	1	1.0	Working Leader	1	1.0
1	.50	1	.50	Executive Secretary	1	.50
7.5	7.5	7.5	7.5	Laborers	7.5	7.5
1	1.0	1	1.0	Custodian	1	1.0
1	1.0	1	1.0	Custodian P/T	1	1.0
1	1.0	1	1.0	Mechanic	1	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Building maintained	22	22	22	22	22
Cemeteries	4	4	4	4	4
Playing Fields	35	35	35	35	35
School Grounds	4	4	4	4	4
Acres maintained	244	244	244	244	244
Vehicles maintained	15	15	16	16	16
Large equipment maintained	28	28	28	28	28

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Parks and Facilities				610-60	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL		635,284	662,769	717,916	731,149	746,700	756,610	756,610	25,461	3.48%
Public Works Director (.50)										
Executive Secretary (.50)										
Laborers (7.5)										
Working Leader (1)										
Working Foreman/Facilities Manager										
Lead Custodian										
Custodian										
Mechanic										
Public Works Supervisor (.50)										
OVERTIME		43,502	45,826	43,367	38,803	38,803	40,425	40,425	1,622	4.18%
TEMPORARY HELP		15,981	11,356	14,107	20,001	20,001	21,750	21,750	1,749	8.74%
COMMUNICATIONS		6,017	5,225	4,565	6,250	6,250	6,250	6,250	-	0.00%
UTILITIES		1,788	737	1,914	1,910	1,910	1,957	1,957	47	2.46%
EQUIPMENT RENTAL		227	682	490	700	700	700	700	-	0.00%
DRUG AND ALCOHOL PROGRAM		448	1,130	1,035	1,000	1,000	1,000	1,000	-	0.00%
OTHER SERVICES AND FEES		15,436	8,196	11,157	12,000	12,000	12,000	12,000	-	0.00%
TRAINING AND DEVELOPMENT		0	0	359	500	500	500	500	-	0.00%
OFFICE SUPPLIES		1,500	1,415	1,503	1,500	1,500	1,500	1,500	-	0.00%
MINOR TOOLS		7,957	3,155	1,243	1,000	1,000	1,000	1,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS		41,099	38,962	39,558	39,495	39,495	39,495	39,495	-	0.00%
BUILDING MATERIALS		20,591	20,791	20,824	20,600	20,600	20,600	20,600	-	0.00%

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Board of Education				610-61	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Deer) Over Adopted	% Increase (Deer) Over Adopted
EQUIPMENT RENTAL	500	592	500	500	500	600	600	100	20.00%
MACHINERY AND EQUIPMENT PARTS	28,090	28,244	28,236	28,244	28,244	28,244	28,244	-	0.00%
AGRICULTURAL AND CUSTODIAL	23,095	21,980	21,845	22,145	22,145	22,145	22,145	-	0.00%
FUEL AND OIL	447	0	180	5,025	5,025	5,625	5,625	600	11.94%
OPERATING EXPENDITURES	52,132	50,817	50,760	55,914	55,914	56,614	56,614	700	1.25%
TOTAL BOARD OF EDUCATION	52,132	50,817	50,760	55,914	55,914	56,614	56,614	700	1.25%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Hicks Memorial Municipal Center				610-62	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS		29,167	37,733	28,822	36,500	36,500	36,500	36,500	-	0.00%
UTILITIES		87,810	119,515	113,728	117,604	117,604	107,255	107,255	(10,349)	-8.80%
REPAIRS		6,517	5,729	14,284	7,500	7,500	7,500	7,500	-	0.00%
AGRICULTURAL AND CUSTODIAL		8,553	8,566	11,490	8,550	8,550	9,500	9,500	950	11.11%
FUEL AND OIL		0	0	0	450	450	460	460	10	2.22%
OTHER EQUIPMENT		0	0	10,489	0	0	0	0	-	0.00%
OPERATING EXPENDITURES		132,047	171,544	178,812	170,604	170,604	161,215	161,215	(9,389)	-5.50%
TOTAL HICKS TOWN HALL		132,047	171,544	178,812	170,604	170,604	161,215	161,215	(9,389)	-5.50%

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FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Senior Center				610-64	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS		1,184	9,606	7,834	5,931	5,931	5,931	5,931	-	0.00%
UTILITIES		14,362	13,624	16,222	16,204	16,204	19,024	19,024	2,820	17.40%
OTHER SERVICES AND FEES		3,642	2,321	2,254	3,875	3,875	3,875	3,875	-	0.00%
REPAIRS		1,286	901	1,439	1,330	1,330	1,330	1,330	-	0.00%
AGRICULTURAL AND CUSTODIAL		1,222	1,200	1,391	1,200	1,200	1,400	1,400	200	16.67%
FUEL AND OIL		10,529	7,071	8,493	7,798	7,798	8,457	8,457	659	8.45%
OPERATING EXPENDITURES		32,225	34,723	37,633	36,338	36,338	40,017	40,017	3,679	10.12%
TOTAL SENIOR CENTER		32,225	34,723	37,633	36,338	36,338	40,017	40,017	3,679	10.12%

FUNCTION	ACTIVITY			PROGRAM					CODE
Public Works	Parks and Facilities			Resident Troopers					610-65
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
COMMUNICATIONS	1,667	282	0	0	0	0	0	-	0.00%
SERVICE CONTRACTS	490	1,944	0	0	0	0	0	-	0.00%
UTILITIES	2,917	4,001	0	0	0	0	0	-	0.00%
REPAIRS	500	0	0	0	0	0	0	-	0.00%
AGRICULTURAL AND CUSTODIAL	300	300	0	0	0	0	0	-	0.00%
FUEL AND OIL	3,715	2,500	0	0	0	0	0	-	0.00%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Fire Stations				610-66	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS		2,286	8,481	8,563	8,533	8,533	8,533	8,533	-	0.00%
UTILITIES		21,980	18,074	24,058	19,216	19,216	17,777	17,777	(1,439)	-7.49%
OTHER SERVICES AND FEES		1,770	1,773	2,152	1,790	1,790	1,790	1,790	-	0.00%
REPAIRS		3,642	4,541	5,228	4,500	4,500	4,500	4,500	-	0.00%
BUILDING IMPROVEMENTS		1,600	1,513	1,075	2,000	2,000	2,000	2,000	-	0.00%
AGRICULTURAL AND CUSTODIAL		2,220	2,216	2,200	2,200	2,200	2,200	2,200	-	0.00%
FUEL AND OIL		34,476	20,553	23,260	21,539	21,539	24,684	24,684	3,145	14.60%
OPERATING EXPENDITURES		67,974	57,152	66,535	59,778	59,778	61,484	61,484	1,706	2.85%
TOTAL FIRE STATIONS		67,974	57,152	66,535	59,778	59,778	61,484	61,484	1,706	2.85%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Old Town Hall				610-68	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES		3,271	2,906	3,726	3,616	3,616	4,441	4,441	825	22.82%
OTHER SERVICES AND FEES		554	882	1,138	900	900	900	900	-	0.00%
REPAIRS		1,000	312	470	1,000	1,000	1,000	1,000	-	0.00%
AGRICULTURAL AND CUSTODIAL		110	100	100	100	100	100	100	-	0.00%
FUEL AND OIL		3,268	2,000	2,128	1,680	1,680	2,128	2,128	448	26.67%
OPERATING EXPENDITURES		8,203	6,200	7,562	7,296	7,296	8,569	8,569	1,273	17.45%
TOTAL OLD TOWN HALL		8,203	6,200	7,562	7,296	7,296	8,569	8,569	1,273	17.45%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Contingency				610-70	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CONTINGENCY		10,632	16,829	11,690	15,000	15,000	20,000	20,000	5,000	33.33%
OPERATING EXPENDITURES		10,632	16,829	11,690	15,000	15,000	20,000	20,000	5,000	33.33%
TOTAL CONTINGENCY		10,632	16,829	11,690	15,000	15,000	20,000	20,000	5,000	33.33%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Highway Garage				610-81	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES		14,698	14,674	29,322	37,572	37,572	36,066	36,066	(1,506)	-4.01%
OTHER SERVICES AND FEES		673	5,107	3,576	1,190	1,190	1,190	1,190	-	0.00%
REPAIRS		1,424	6,945	3,768	455	455	455	455	-	0.00%
AGRICULTURAL AND CUSTODIAL		792	682	651	800	800	800	800	-	0.00%
FUEL AND OIL		25,180	14,233	13,095	18,094	18,094	24,986	24,986	6,892	38.09%
OPERATING EXPENDITURES		42,767	41,640	50,412	58,111	58,111	63,497	63,497	5,386	9.27%
TOTAL HIGHWAY GARAGE		42,767	41,640	50,412	58,111	58,111	63,497	63,497	5,386	9.27%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Parks and Facilities Garage				610-82	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
COMMUNICATIONS	330	663	824	1,140	1,140	1,140	1,140	-	0.00%
SERVICE CONTRACTS	490	999	769	1,245	1,245	1,245	1,245	-	0.00%
UTILITIES	8,850	7,161	8,930	7,900	7,900	7,200	7,200	(700)	-8.86%
OTHER SERVICES AND FEES	175	176	642	380	380	380	380	-	0.00%
REPAIRS	916	310	261	1,000	1,000	1,000	1,000	-	0.00%
AGRICULTURAL AND CUSTODIAL	300	386	430	300	300	300	300	-	0.00%
FUEL AND OIL	6,916	5,398	6,590	6,419	6,419	5,334	5,334	(1,085)	-16.90%
OPERATING EXPENDITURES	17,977	15,093	18,446	18,384	18,384	16,599	16,599	(1,785)	-9.71%
TOTAL PARKS AND FACILITIES GARAGE	17,977	15,093	18,446	18,384	18,384	16,599	16,599	(1,785)	-9.71%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Parks and Facilities			Training Center				610-83	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
SERVICE CONTRACTS	877	2,798	1,217	1,140	1,140	1,140	1,140	-	0.00%
UTILITIES	12,029	7,818	10,922	8,863	8,863	7,809	7,809	(1,054)	-11.89%
OTHER SERVICES AND FEES	85	205	0	430	430	430	430	-	0.00%
REPAIRS	1,368	1,355	1,605	2,000	2,000	2,000	2,000	-	0.00%
AGRICULTURAL AND CUSTODIAL	1,000	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
FUEL AND OIL	3,536	2,772	2,772	2,852	2,852	2,220	2,220	(632)	-22.16%
						</			

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Recreational Facilities				610-84	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES		4,992	2,286	2,921	2,500	2,500	4,000	4,000	1,500	60.00%
REPAIRS		2,121	2,560	1,968	2,000	2,000	2,000	2,000	-	0.00%
AGRICULTURAL AND CUSTODIAL		43,755	45,623	43,963	44,050	44,050	44,050	44,050	-	0.00%
FUEL AND OIL		0	210	210	199	199	199	199	-	100.00%
OPERATING EXPENDITURES		50,868	50,679	49,063	48,749	48,749	50,249	50,249	1,500	3.08%
TOTAL RECREATIONAL FACILITIES		50,868	50,679	49,063	48,749	48,749	50,249	50,249	1,500	3.08%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Parks and Facilities			Recreation Center				610-85	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
AGRICULTURAL AND CUSTODIAL		1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
OPERATING EXPENDITURES		1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%
TOTAL RECREATION CENTER		1,500	1,500	1,500	1,500	1,500	1,500	1,500	-	0.00%

PROGRAM	REFUSE AND RECYCLING SERVICES	630-67
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Program Explanation:

The Refuse and Recycling Services Program provides funding for the collection, transportation and disposal of mixed refuse to the regional resource recovery facility. Certain bulky wastes are transported to a regional landfill. Glass, paper, cardboard, cans, metal, waste oil and batteries are collected curbside and recycled. All services are contracted with outside vendors and contractors.

Budget Change Commentary:

The overall operating budget increased by \$23,460. This program had an increase in contractual collection fees (\$15,312) and a change in the Tonnage Fee causing an increase in the Refuse Disposal line item (\$7,699). Due to a dramatic change in the worldwide recycling markets, the Town is under a one-year contract addendum paying \$30 per ton for recycling in exchange for keeping the residential units at 5,200 and waiving the collection fee for the one free bulky waste month pick-up. The costs associated with this are being charged to the capital account related to refuse and recycling. This budget extends this agreement with the only change being an increase to \$30.90 per ton for recycling.

Program Objectives and Goals FY 2021:

- Continue to increase awareness of savings related to recycling – **Council Goal**
- Revise the current regulations as needed

Program Accomplishments FY 2020:

- Town of Tolland has brought in about \$349,593 in recycling revenue since July 1, 2010, including \$28,477 in FY18-19
- Organized two electronics recycling days at the Tolland High School
- Working with our vendor, continued bulky waste monthly pay program of 4 items for \$32 with the Town offering (1) free month to residents each year

Performance Data	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Estimated residential units	5,200	5,200	5,200	5,200
Tons of refuse	4,252	4,390	4,350	4,350
Revenue	40,271	28,477	0	0
Tons of bulky waste	144	205	196	195
Single Stream recycling (began in July 2009)	1,611	1,139	1,700	1,700

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Public Works			Refuse & Recycling Services				630-67	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REFUSE / RECYCLING COLLECTION	743,787	657,391	616,017	626,564	626,564	641,876	641,876	15,312	2.44%
BULKY WASTE DISPOSAL	30,052	14,908	17,916	1,632	1,632	2,081	2,081	449	27.51%
REFUSE DISPOSAL	276,684	295,148	305,336	310,025	310,025	317,724	317,724	7,699	2.48%
HAZARDOUS WASTE	10,664	11,107	11,828	10,500	10,500	10,500	10,500	-	0.00%
OPERATING EXPENDITURES	1,061,187	978,554	951,098	948,721	948,721	972,181	972,181	23,460	2.47%
TOTAL REFUSE AND RECYCLING SERVICES	1,061,187	978,554	951,098	948,721	948,721	972,181	972,181	23,460	2.47%

PROGRAM	SEWAGE DISPOSAL	640-67
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Program Explanation:

This program provides for any transfers of appropriations from the General Fund to the Sewer Operations Fund managed by the Water Pollution Control Authority (WPCA).

Budget Change Commentary:

The program shows the proposed allocation of \$15,000 to the WPCA, which remains the same as last year. This will be a transfer from the General Fund to the Sewer Reserve fund until a \$100,000 reserve balance for emergency and future capital needs has been achieved. This will be accomplished by the accumulation of the General Fund contribution and other fees charged for connections. Once the reserve is met, the contribution will be reconsidered to be deposited into the Sewer Operations fund if needed. The Sewer Operations Fund is designed to be self-supporting when a sufficient number of homes and businesses are connected.

Program Objectives and Goals FY 2021:

- Through increases in customer base, generate self-supporting revenue
- As necessary, review and revise Water Pollution Control Authority regulations, ordinances, standards, and permits as they apply to assessments, connection fees and lateral installations
- Review and enforcement of FOG regulations and coordinate with owners regarding necessity for, and proper service of equipment
- Striving to make all four pump stations interchangeable for primary pumps

Program Accomplishments FY 2020:

- Reviewed and revised operating budget to include allowance for planned equipment preventive maintenance
- Implemented "Engineering Review Fee" for sewer applications in the Merrow Road/Tolland Green low pressure force main area. Engineering review fee is reviewable annually and eliminates expense to the WPCA to revise specifications as requirements change
- The three air valves located within the force main on Old Post Road are continuing to be exercised annually
- Evaluated all four pump stations and implemented the necessary repairs and upgrades as needed
- Recently purchased two new pumps for Old Post Pump Station, one wet well, one dry well

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Public Works			Sewage Disposal				640-67	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
TRANSFER OUT		15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
OPERATING EXPENDITURES		15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%
TOTAL SEWAGE DISPOSAL		15,000	15,000	15,000	15,000	15,000	15,000	15,000	-	0.00%

PROGRAM	STREETS & ROADS	650-67 thru 650-78
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Program Explanation:

The Streets and Roads Program is executed by the Highway Division with administrative oversight provided by the Director of Public Works. This program provides funding for all of the activities related to the proper maintenance of all Town roads. The Streets and Roads Program provides funding for the various personnel costs, dues and membership fees, as well as training and development costs associated with the program. The activities of the Highway Division are divided between nine budget pages. The Street Lights and Traffic Control budget has its own narrative.

Budget Change Commentary:

The overall budget increased by \$31,526 mostly due to a \$40,548 increase in the salary and overtime line items. This was due to the 19/20 raises for everyone and the 20/21 raises for union staff. Our Fuel & Oil account had a slight increase of \$2,882 while our annual licensing for PubWorks software, which is used for tracking resident's requests and concerns, had an increased cost of \$400 per year. We also have an estimated decrease in our utility account of \$11,700 due to a reduction in kilowatt-hours. We were able to reduce our pavement-marking program, which will result in a savings of \$1,000 per year and lastly our contracted price for our GPS units, which are in all of our trucks and most of our equipment increased by \$396 this year.

Program Objectives and Goals FY 2021:

- In another challenging budget year, we will continue to review and improve our efficiencies and attempt to reduce costs with as little impact on services as possible
- Continue to develop a strong, informative relationship with the public through social media - **Council Goal**
- Continue compliance with applicable environmental regulations such as MS4
- Continue assisting CMG Environmental to ensure all proper stormwater sampling and reports and permits for MS-4 are performed and up to date
- Continue to work with EHHD to monitor sodium chloride influences to water quality as a part of sand-free, winter storm management plan
- Continue working with VHB to update the pavement management program to improve Town's infrastructure
- Continue to improve the Town's drainage infrastructure; working with VHB to include drainage projects to the Pavement Management Program
- Resurface Town owned roads that funds allow, including additional projects in the first year of a five year, five-million-dollar Road Bond.
- Resurfacing of Ruops Road, Timber Trail, Brandon Way, Cook Road, Kozley Road, Goose Lane, Weigold Road (partial) and South River Road are first on the list then we will continue on with the list prepared by VHB
- Assist outside contractors in various construction projects
- Support the completion of identified projects within the Town's Capital Improvement Plan - **Council Goal**

Program Accomplishments FY 2020:

- Performed routine, seasonal maintenance on all Town roads including effective and timely snow and ice removal to insure safe passage on local roadways, roadside mowing, grading gravel roads, cleaning ditches and catch basins, and curb replacement
- Resurfaced Grant Hill Road, New Road, Anderson Road (partial), Metcalf Road (partial), Carriage Drive, Robin Circle, Alden Circle, Pilgrim Drive, Raisch Drive including the repairing of catch basins and/or drainage, the installation of curbing and backfilling of the newly installed curbs where applicable
- Town hosted an electronics recycling program in April and October

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	.50	1	.50	Director of Public Works	1	.50
1	.50	1	.50	Public Works Operations Manager	1	.50
1	1.0	1	1.0	Public Works Supervisor	1	1.0
1	.50	1	.50	Executive Secretary	1	.50
4	4.0	4	4.0	Truck Driver	4	4.0
4	4.0	4	4.0	Equipment Operator	4	4.0
4.5	4.5	4.5	4.5	Laborer	4.5	4.5
2	2.0	2	2.0	Mechanic	2	2.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
PAVING: Miles	13	3.5	3.6	7.02	6.25
Rubberized asphalt (s.y.)	0	0	0	0	0
Crack filling (miles)	0	3.0	3.5	0	2
BITUMINOUS CONCRETE: Tons	900	900	875	850	800
Cold Patch (tons)	12	12	15	16	15
DRAINAGE PIPE: Metal, concrete & miscellaneous pipe	500	950	65	210	125
Basins or flared ends	210	45	42	130	75
SNOW & ICE CONTROL: Salt (tons)	3,325	3,628	3,220	3,200	3,200
Sand (c.y.)	275	275	275	275	260
Calcium chloride (liquid) (gallons)	0	0	0	0	0
Calcium flakes (bags)	0	0	0	0	0
UNIMPROVED ROADS: Calcium chloride (gallons)	26,525	26,525	26,525	26,525	26,525
Processed gravel (tons)	2,550	2,550	2,600	2,700	2,750
Unimproved miles	8.41	8.41	8.41	8.41	8.41
PAVED MILES	125.46	125.46	125.69	125.69	125.69
TOTAL MILES	133.87	133.87	134.10	134.10	134.10

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Highways			Streets and Roads				650-67	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL		193,625	194,981	199,513	199,517	203,944	203,964	203,964	4,447	2.23%
Public Works Director (.50)										
Executive Secretary (.50)										
Public Works Supervisor (.50)										
Truck Drivers (5)										
Equipment Operators (4)										
Laborers (3.5)										
COMMUNICATIONS		14,186	15,167	13,729	15,000	15,000	15,396	15,396	396	2.64%
SERVICE CONTRACTS		7,784	9,311	7,500	4,300	4,300	4,300	4,300	-	0.00%
DRUG AND ALCOHOL PROGRAM		2,979	3,917	2,980	3,382	3,382	3,382	3,382	-	0.00%
DUES AND MEMBERSHIPS		280	50	440	315	315	315	315	-	0.00%
TRAINING AND DEVELOPMENT		352	300	651	750	750	750	750	-	0.00%
OFFICE SUPPLIES		600	611	600	600	600	600	600	-	0.00%
MACHINERY AND EQUIPMENT PARTS		3,368	5,233	2,271	3,980	3,980	3,980	3,980	-	0.00%
BOOKS AND SUBSCRIPTIONS		0	159	0	250	250	250	250	-	0.00%
OTHER EQUIPMENT		15,458	3,153	3,151	2,900	2,900	2,900	2,900	-	0.00%
PAYROLL EXPENDITURES		193,625	194,981	199,513	199,517	203,944	203,964	203,964	4,447	2.23%
OPERATING EXPENDITURES		45,007	37,901	31,323	31,477	31,477	31,873	31,873	396	1.26%
TOTAL STREETS AND ROADS		238,632	232,882	230,835	230,994	235,421	235,837	235,837	4,843	2.10%

[illegible]

[illegible]

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Mechanical Maintenance				650-74	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	0	0	0	0	0	0	0	-	0.00%
Mechanic (2) (moved to Highway Maintenance)									
OVERTIME	0	0	0	0	0	0	0	-	0.00%
COMMUNICATIONS - RADIOS	941	129	1,013	1,000	1,000	1,000	1,000	-	0.00%
EQUIPMENT RENTAL	3,877	3,721	3,473	3,600	3,600	3,600	3,600	-	0.00%
MINOR TOOLS	1,382	1,817	2,275	2,000	2,000	2,000	2,000	-	0.00%
MACHINERY AND EQUIPMENT PARTS	149,414	150,235	176,975	150,000	150,000	150,000	150,000	-	0.00%
FOOD AND CLOTHING	3,367	2,595	1,799	1,700	1,700	1,700	1,700	-	0.00%
AGRICULTURAL AND CUSTODIAL	1,417	1,757	1,816	2,500	2,500	2,500	2,500	-	0.00%
FUEL AND OIL	53,270	76,582	73,873	72,018	72,018	74,900	74,900	2,882	4.00%
PAYROLL EXPENDITURES	0	0	0	0	0	0	0	-	0.00%
OPERATING EXPENDITURES	213,668	236,836	261,223	232,818	232,818	235,700	235,700	2,882	1.24%
TOTAL MECHANICAL MAINTENANCE	213,668	236,836	261,223	232,818	232,818	235,700	235,700	2,882	1.24%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Highway Maintenance				650-76	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-209 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	737,992	771,201	795,441	798,288	799,153	830,090	830,090	31,802	3.98%
OVERTIME	14,379	18,878	22,674	11,656	11,656	12,125	12,125	469	4.02%
PROFESSIONAL SERVICES	13,832	65,025	31,000	35,787	35,787	36,187	36,187	400	1.12%
EQUIPMENT RENTAL	19	105	250	1,000	1,000	1,000	1,000	-	0.00%
OTHER SERVICES AND FEES	56,136	61,501	65,950	72,350	72,350	72,350	72,350	-	0.00%
MINOR TOOLS	101	1,349	831	500	500	500	500	-	0.00%
FOOD AND CLOTHING	7,399	9,579	3,041	10,500	10,500	10,500	10,500	-	0.00%
AGRICULTURAL AND CUSTODIAL	4,637	4,936	5,087	5,000	5,000	5,000	5,000	-	0.00%
ROAD MATERIALS AND MARKERS	92,851	109,342	106,430	112,525	112,525	112,525	112,525	-	0.00%
PAYROLL EXPENDITURES	752,370	790,079	818,115	809,944	810,809	842,215	842,215	32,271	0
OPERATING EXPENDITURES	174,975	251,837	212,589	237,662	237,662	238,062	238,062	400	0.17%
TOTAL HIGHWAY MAINTENANCE	927,345	1,041,916	1,030,704	1,047,606	1,048,471	1,080,277	1,080,277	32,671	3.12%

FUNCTION		ACTIVITY			PROGRAM				CODE	
Public Works		Highways			Unimproved Roads				650-77	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
ROAD MATERIALS AND MARKERS		49,688	55,097	57,527	49,689	49,689	49,689	49,689	-	0.00%
OPERATING EXPENDITURES		49,688	55,097	57,527	49,689	49,689	49,689	49,689	-	0.00%
TOTAL UNIMPROVED ROADS		49,688	55,097	57,527	49,689	49,689	49,689	49,689	-	0.00%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Ice and Snow Removal				650-78	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	0	0	0	0	0	0	0	-	0.00%
OVERTIME	62,164	106,555	95,202	95,747	95,747	99,577	99,577	3,830	4.00%
EQUIPMENT RENTAL	49,833	10,481	3,720	3,800	3,800	3,800	3,800	-	0.00%
ROAD MATERIALS AND MARKERS	401,690	310,634	249,939	275,000	275,000	275,000	275,000	-	0.00%
PAYROLL EXPENDITURES	62,164	106,555	95,202	95,747	95,747	99,577	99,577	3,830	0
OPERATING EXPENDITURES	451,523	321,115	253,659	278,800	278,800	278,800	278,800	-	0.00%
TOTAL ICE AND SNOW REMOVAL	513,687	427,669	348,861	374,547	374,547	378,377	378,377	3,830	1.02%

PROGRAM	STREET LIGHTS AND TRAFFIC CONTROL	650-79
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Program Explanation:

The Street Lights and Traffic Control budget provides funding for selective street lighting, traffic signals and signage in critical areas. All street lighting is provided through Eversource Power Company under contract with the Town.

Budget Change Commentary:

The budget decreased by \$12,700 due to using less kilowatt-hours.

Program Objectives and Goals FY 2021:

- Utilize software to monitor sign inventory and maintenance of reflective signs as mandated by State
- Purchase new sign machine to fabricate signs utilizing Town forces
- Paint centerlines, edge lines and traffic markings as required
- Continue program of upgrading traffic regulatory, warning and guide signs to meet MUTCD requirements
- Continue to explore State grant opportunities

Program Accomplishments FY 2020:

- Installed 10 regulatory/warning signs, 6 stop signs and 2 street name signs
- Painted 62.33 miles of double yellow centerlines. Cleaned 506 catch basins/ repaired 131 basins / tops

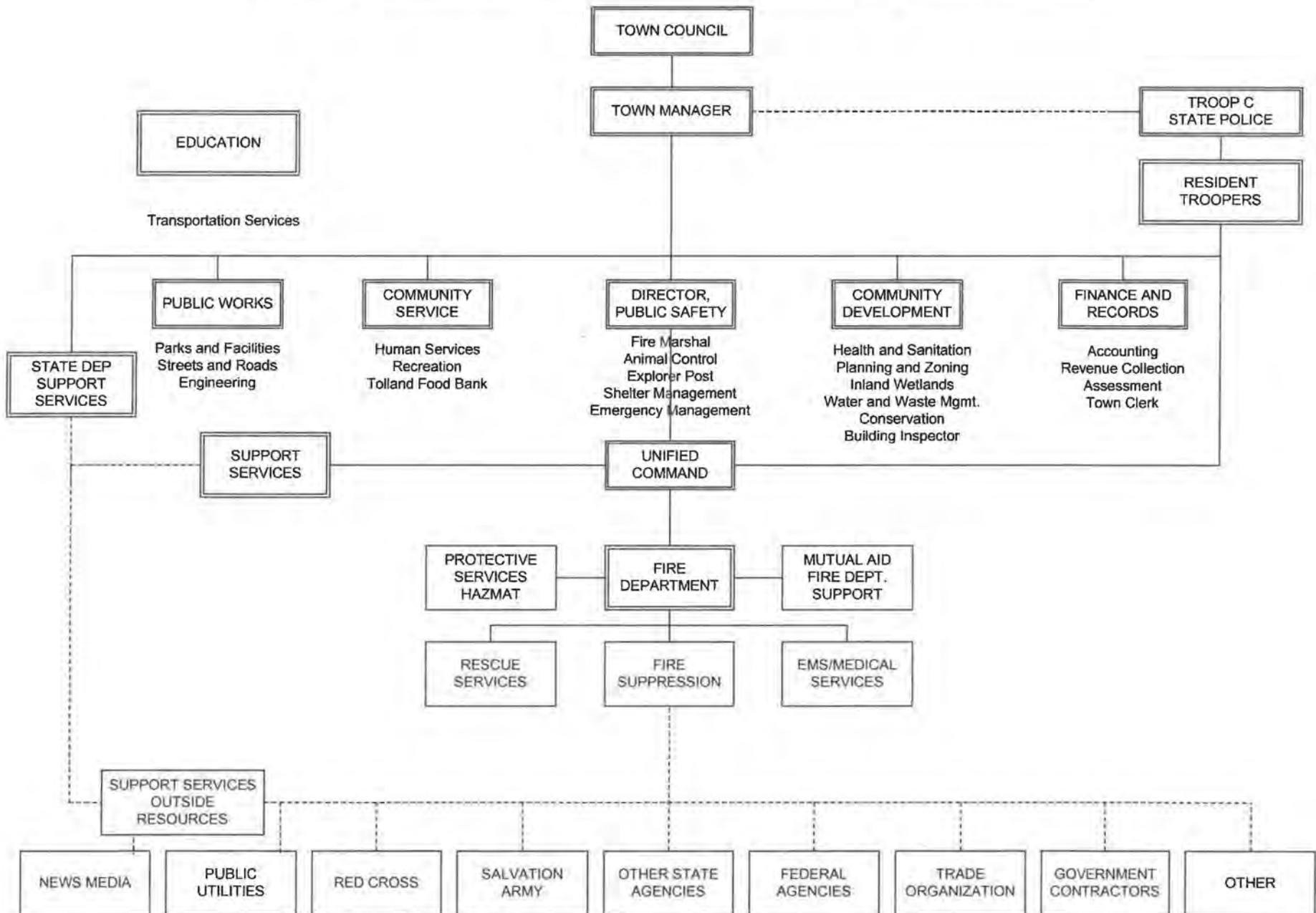
Function	ACTIVITY			PROGRAM				CODE	
Public Works	Highways			Street Lights and Traffic Control				650-79	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
UTILITIES	20,680	21,348	24,744	32,000	32,000	20,300	20,300	(11,700)	-36.56%
EQUIPMENT RENTAL	40,999	29,356	29,356	29,356	29,356	28,356	28,356	(1,000)	-3.41%
ROAD MATERIALS AND MARKERS	6,528	18,550	12,228	19,000	19,000	19,000	19,000	-	0.00%
OPERATING EXPENDITURES	68,207	69,254	66,327	80,356	80,356	67,656	67,656	(12,700)	-15.80%
TOTAL STREET LIGHTS & TRAFFIC CONTROL	68,207	69,254	66,327	80,356	80,356	67,656	67,656	(12,700)	-15.80%

PUBLIC SAFETY SERVICES

The Town's Public Safety Services include Police, Ambulance, Fire and Animal Control. The Town contracts with the Connecticut State Police for the provision of law enforcement services throughout the Town, which includes an administrative officer and three troopers. This contingent of officers coordinates closely with the Tolland-based State Police barracks to provide public safety services to residents and businesses. The Town employs a Public Safety Director to administer all fire, ambulance and emergency services throughout the Town. The Director also serves as the Tolland Fire Department's Fire Chief. The Fire Department consists of both paid and volunteer firefighters operating out of four firehouses located strategically throughout the Town to minimize response time during emergency situations. In an effort to provide funding for replacement vehicles, ambulance revenues that exceed \$39,140 are earmarked for Public Safety equipment replacement in the Capital Improvements Fund. The Capital budget provides for a reserve for Public Safety Capital Equipment Reserve.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
700-00	Water Supply	110,187	110,187
710-00	Ambulance Services	450,385	411,676
720-00	Animal Control Services	75,384	75,384
730-00	Civil Preparedness	15,347	15,347
740-00	Fire Prevention	89,610	89,610
750-00	Fire Suppression	735,336	683,377
755-00	Certified Emergency Response Team	3,250	3,250
760-00	Law Enforcement	744,835	744,835
	Subtotal -- Public Safety Services	2,224,334	2,133,666

Functional Organization of Town Public Safety Operations and Emergency Operations for Hazardous Material Incidents



PROGRAM	WATER SUPPLY	700-00
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Program Explanation:

This budget covers fire hydrant utility fees for 47 hydrants serving a portion of the community as well as an 8" internal fire protection connection for 104 Old Post Road which are owned and maintained by the Connecticut Water Company. Not part of the budget however listed in the overall hydrant count are approximately 24 additional CT Water hydrants located in town which are privately owned and maintained. Separately the Tolland Water Company owns and maintains 100 hydrants. Additionally there are 15 non-pressurized or Dry Hydrants located at various ponds.

Budget Change Commentary:

The overall budget increased by \$13,501. Connecticut Water Company notified the Town via a letter dated January 24, 2020 of a range of potential increases to the Public Fire Protection charges. Any potential increases will not take effect until January 2021. Connecticut Water projects for the six-month period of January 2021 through June 2021 potential increases of 10% (\$5,020), 15% (\$7,531) or 20% (\$10,040) may occur. For budget planning purposes the maximum potential increase (20%) was used.

Program Objectives and Goals FY 2021:

- Consider removing this program budget from being included among the Public Safety/Fire Department budgets. These expenditures should be considered a town utility and categorized accordingly.
- It is difficult to anticipate additional hydrants and linear feet, however the Town should take advantage of any opportunity to add hydrants when projects are in the planning stages. Additional hydrants will enhance fire department suppression efforts as well as benefit the entire community's ISO (Insurance Services Office) rating. Our ISO rating has a direct effect on pricing of residential and commercial insurance policies within town.

Program Accomplishments FY 2020:

- Maintained current system
- Updated hydrant count data

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
CT Water Hydrants - Billed to Town	45	47	47	47	47
CT Water Hydrants - Privately Owned/Maintained	24	24	24	24	24
Tolland Water Company Owned/Maintained Hydrants	100	100	100	100	100
Non-pressurized Dry Hydrants	15	15	15	15	15

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Water Supply			Water Supply				700-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
HYDRANTS	88,000	88,034	93,115	96,686	96,686	110,187	110,187	13,501	13.96%
OPERATING EXPENDITURES	88,000	88,034	93,115	96,686	96,686	110,187	110,187	13,501	13.96%
TOTAL WATER SUPPLY	88,000	88,034	93,115	96,686	96,686	110,187	110,187	13,501	13.96%

PROGRAM	AMBULANCE SERVICES	710-00
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Program Explanation:

The Town of Tolland is fortunate to have a combination department responding to its fire, rescue, medical and emergency needs. Having a combination department, with both career and volunteer staff, provides the Town with a substantial cost savings while still providing exceptional service. The career staff consists of six paid Public Safety Officers whose staggered shifts now cover weekdays from 6:00 a.m. to 6:00 p.m. The 6:00 a.m. to 6:00 p.m. coverage became effective on October 1, 2019 replacing the 7:00 a.m. to 4:30 p.m. weekday coverage period. Expanding the coverage period has resulted in our ability to deliver services during high-volume times when volunteer staff was not readily available to respond. Our staff of highly trained and dedicated volunteers covers all other periods including nights, weekends and major holidays. In an effort to maintain services to the highest degree possible the Ambulance Services program provides funding for career staff payroll, professional services, communications, training, disposable medical supplies, computer software, uniforms, gear and equipment, machinery and mechanical parts, as well as fuel and repairs for the department's two ambulances.

Budget Change Commentary:

The Payroll account changed by \$16,413 with the 19/20 raises, 20/21 raises for union staff, addition of a new career position for 1/4 of the year and the change in grade for the Administrative Secretary. The Operations budget increased \$9,404. The Communications line item saw an overall increase of \$5,839. Portable radio replacements increased \$7,250, dispatching services increased \$1,773 while a reduction of \$3,184 was realized with the elimination of Public Eye (-\$1,000), First Net modems (-\$2,000) and a savings from Everbridge (-\$184). Training and Development saw an overall decrease of \$2,100. Reductions included: EMT class (-\$1,700), Outside Firm ReCert (-\$2,100) and In-house Instructor training (-\$700). Recertification classes for CEUs were added in the amount of \$2,400. Food and Clothing increased by \$1,250. Five jumpsuits were eliminated (-\$1,250), 35 polo shirts were added (\$1,750) and EMS Duty pants increased by \$750. Office Machines increased \$1,500 for a portable projector. Other Equipment increased \$2,490 with an increase of \$2,700 to EMS bags and a reduction of AED supplies (-\$210). Minor increases in Fuel (\$225) and Agricultural and Custodial Supplies (\$200) were noted.

Program Objectives and Goals FY 2021:

- Release new video and signs on recruitment for volunteer Emergency Medical personnel to address the steady rise in medical calls
- Continue to recruit and incorporate UCONN student EMTs into our volunteer program
- Continue to seek and evaluate new EMS products that may improve delivery of patient care and safety, and efficiency of personnel as a way to maintain and expand our service with minimal financial impact
- Ideally, the department would like to add a third ambulance to our fleet to ensure we have two ambulances in service at all times. This concept has been a continuing goal for more than 10 years. Tolland is one of the few area communities operating with only two ambulances. The towns of Mansfield and Vernon operate with a minimum of three ambulances.
- Add one new career staff position to our daytime crew. Career staffing levels have not kept up with the increased calls for service. There have been no additions to the career staff in more than 12 years, which makes it difficult to improve the department and the level of service we provide. Comparing FY 2007-2008 (467 Daytime Emergency Calls) to FY 2018-2019 (743 Daytime Emergency Calls), emergency calls for service have increased 59% during the career staff's coverage period, weekdays from 7:00 a.m. to 4:30 p.m.

Program Accomplishments FY 2020:

- Completed more than 41 department-wide trainings of varying topics totaling 2,023 training hours
- Changed the career staff coverage period to include identified high-volume periods when volunteer staff was often unavailable
- Continued with an Ambulance Crew Duty Schedule, which covers Monday through Thursday from 6:00 p.m. to 6:00 a.m., Friday 6:00 p.m. through Monday 6:00 a.m. and major holidays. This schedule ensures that any first medical call is covered with the minimum volunteer staff required to operate an ambulance.
- Continued the incorporation of UCONN student EMTs into our volunteer program. This arrangement has proven to be mutually beneficial for both the department and the students.
- Continued hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff
- Second wave of Automated External Defibrillators (AEDs) were placed into service. The replacement of obsolete units was split between two fiscal years to lessen the financial impact.
- Department staff has continued the maintenance program established for all Town of Tolland Automated External Defibrillators (AEDs). Maintaining our own AEDs reduces the overall amount spent on this invaluable program.
- Several public “Stop the Bleed” training classes were held in an effort to teach basic skills and empower bystanders to offer assistance in the critical moments before first responders are able to arrive.
- “Stop the Bleed” kits were placed in AED cabinets. These specialized kits combined with “Stop the Bleed” training, provide bystanders with tools to deliver assistance in the critical moments before first responders arrive on the scene.
- Due to the stressful nature of the jobs both career and volunteer staff face, we continue to promote the open-access Employee Assistance Program (EAP) and our peer support program. It is important for staff to know that support is available in many forms to help them cope with the challenges that are unique to Firefighters and EMTs.

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
3	3.0	3	3.0	Firefighter/EMT	4	4.0
2	1.07	2	1.07	Executive Secretary/Administrative Secretary II	2	1.07

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Fire	478	470	515	485	490
Medical	1,338	1,285	1,356	1,383	1,411
Hazardous Materials	32	33	34	36	36
Motor Vehicle Accidents	117	115	120	126	132
Other Emergency/Service Calls	322	314	353	387	397
Non-Emergency	2,863	2,949	3,034	3,125	3,218
Total Activity	5,150	5,166	5,412	5,542	5,684

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Ambulance Services				710-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	134,137	140,509	165,768	176,539	179,499	231,492	192,783	16,244	9.20%
Administrative Secretary II (.5)								-	0.00%
Public Safety Officer (3)								-	0.00%
OVERTIME	26,546	23,170	23,558	23,136	23,136	23,305	23,305	169	0.73%
PROFESSIONAL SERVICES	40,260	48,895	50,769	53,000	53,000	53,000	53,000	-	0.00%
COMMUNICATIONS	52,623	45,909	49,219	54,434	54,434	60,273	60,273	5,839	10.73%
SERVICE CONTRACTS	908	1,053	0	2,600	2,600	2,600	2,600	-	0.00%
PRINTING	0	0	359	475	475	475	475	-	0.00%
EQUIPMENT RENTAL	1,004	2,192	1,131	1,950	1,950	1,950	1,950	-	0.00%
DUES AND MEMBERSHIPS	130	30	25	605	605	605	605	-	0.00%
OTHER SERVICES AND FEES	597	778	1,312	1,320	1,320	1,320	1,320	-	0.00%
TRAINING AND DEVELOPMENT	11,377	4,355	7,732	11,485	11,485	9,385	9,385	(2,100)	-18.28%
OFFICE SUPPLIES	1,785	773	748	850	850	850	850	-	0.00%
MEDICAL SUPPLIES	13,000	13,036	12,893	13,000	13,000	13,000	13,000	-	0.00%
COMPUTER SOFTWARE	3,713	2,218	3,985	4,075	4,075	4,075	4,075	-	0.00%
MINOR TOOLS	300	66	0	300	300	300	300	-	0.00%
MACHINERY AND EQUIPMENT PARTS	2,186	4,799	5,426	5,425	5,425	5,425	5,425	-	0.00%
REPAIRS	19,085	6,511	7,309	7,500	7,500	7,500	7,500	-	0.00%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Ambulance Services				710-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
BUILDING MATERIALS	1,390	1,548	855	1,500	1,500	1,500	1,500	-	0.00%
FOOD AND CLOTHING	7,199	5,877	9,580	8,100	8,100	9,350	9,350	1,250	15.43%
AGRICULTURAL AND CUSTODIAL	130	701	236	200	200	400	400	200	100.00%
FUEL AND OIL	4,569	6,200	7,913	10,125	10,125	10,350	10,350	225	2.22%
PROGRAM MATERIALS	0	650	0	650	650	650	650	-	0.00%
BOOKS AND SUBSCRIPTIONS	526	254	500	500	500	500	500	-	0.00%
FURNITURE AND FIXTURES	372	700	1,200	1,200	1,200	1,200	1,200	-	0.00%
OFFICE MACHINES	528	117	398	500	500	2,000	2,000	1,500	300.00%
OTHER EQUIPMENT	12,696	40,890	10,938	6,390	6,390	8,880	8,880	2,490	38.97%
PAYROLL EXPENDITURES	160,682	163,679	189,326	199,675	202,635	254,797	216,088	16,413	0
OPERATING EXPENDITURES	174,376	187,551	172,529	186,184	186,184	195,588	195,588	9,404	5.05%
TOTAL AMBULANCE SERVICES	335,058	351,231	361,855	385,859	388,819	450,385	411,676	25,817	6.69%

PROGRAM	ANIMAL CONTROL	720-00
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Program Explanation:

The Animal Control Program provides funding for personnel and supplements the income of the Dog Fund for additional equipment and improvements to the dog pound that dog licenses and fees cannot cover. The Officers maintain the pound, enforce licensing of pets and answer complaints and inquiries about dogs, other domestic animals, livestock and wildlife.

Budget Change Commentary:

The overall Operating budget increased by \$14,942. Communications increased \$8,950 with the addition of Animal Control Dispatching services (\$9,950) and the elimination of the Public Eye app (-\$1,000). Other Services and Fees increased \$5,940 with the addition of multi-agency radios (\$3,440) and a mobile radio for the AC vehicle (\$2,500) The Training & Development and Food & Clothing categories each saw a reduction of \$500. Fuel & Oil increased by \$552. Other Equipment was increased by \$500 for a replacement micro-chip scanner. The Payroll account increased \$648 for 19/20 raises.

Program Objectives and Goals FY 2021:

- Continue to consult with surrounding Towns to advocate the sharing of personnel, equipment and services. Discussions with the Town of Willington have been ongoing for years
- Continue to promote proper licensing and the importance of vaccinating pets on a regular schedule
- Continue to mitigate neighbor vs. neighbor complaints which continue to rise
- Continue to investigate complaints and provide related information for domestic animals, livestock, and wildlife issues as warranted
- Offer wildlife-related educational classes for residents; such as living among bobcats, coyotes, fox, etc.
- Implement Animal Control Dispatching services, which will provide safety for Animal Control Officers who often work alone
- Provide officers with radios which can communicate with multiple agencies including the dispatch center and neighboring town ACOs

Program Accomplishments FY 2020:

- Officers attended continuing education and training classes as required by the State of Connecticut
- Received donations of animal food, toys, and pet supplies that helped offset expenses
- Officer Tina Binheimer was appointed as Secretary of the CT Municipal Animal Control Officers Association for a one year term
- Continued use of the Tolland Animal Control Facebook page to advertise missing and found animals, animals available for adoption, and to keep residents informed of any ongoing animal-related events
- Officers conducted the annual door-to-door license survey which entitled the Town to retain an additional 10% of licensing fees
- In June a low-cost rabies vaccination clinic was held. Dr. Scott Morey, DVM of Fenton River Veterinary Hospital volunteered his time and administered over 40 vaccinations to dogs and cats. We thank Dr. Morey for his time and dedication towards helping us keep our residents' pets protected.

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
2	.86	2	.86	Animal Control Officer	2	.86

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Dogs impounded	53	51	41	50	50
Cats impounded	18	10	8	8	8
Other animals impounded	3	1	5	2	2
Dogs redeemed	44	41	34	45	45
Cats redeemed	2	5	1	2	2
Other animals redeemed	3	0	2	1	1
Dogs sold as pets	9	6	6	4	4
Cats sold as pets	10	5	3	2	2
Other animals sold as pets	1	1	3	1	1
Dogs euthanized	1	1	2	1	1
Cats euthanized	2	0	1	2	2
Other animals euthanized	0	0	0	0	0
Redemption fees	\$480	\$465	\$360	\$460	\$460
Sold as pet fees	\$410	\$220	\$220	\$300	\$300
Complaints received	969	1,221	766	900	900
Notices to license	447	533	748	500	500
Summons issued	48	19	38	30	30
Dog bites	8	12	7	10	10
Cat bites	1	0	1	1	1
Other animal bites	0	0	1	1	1
Wildlife killed by dogs	2	0	0	1	1
Wildlife killed by cats	0	0	0	1	1
Dogs found deceased	0	2	0	1	1
Cats found deceased	2	5	3	4	4

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Animal Control Services				720-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Animal Control Officer (2)	38,575	39,474	40,124	42,536	0	43,184	43,184	648	1.52%
COMMUNICATIONS	2,359	3,425	2,086	4,935	0	13,885	13,885	8,950	181.36%
ADVERTISING	0	88	26	500	0	500	500	-	0.00%
OTHER SERVICES AND FEES	3,873	804	974	700	0	6,640	6,640	5,940	848.57%
TRAINING AND DEVELOPMENT	218	225	845	1,000	0	500	500	(500)	-50.00%
OFFICE SUPPLIES	0	0	111	0	0	0	0	-	100.00%
MACHINERY AND EQUIPMENT PARTS	105	731	183	1,000	0	1,000	1,000	-	100.00%
REPAIRS	1,772	192	821	3,000	0	3,000	3,000	-	0.00%
FOOD AND CLOTHING	1,098	3,740	1,304	1,500	0	1,000	1,000	(500)	-33.33%
FUEL AND OIL	2,696	1,150	1,027	4,623	0	5,175	5,175	552	11.94%
OTHER EQUIPMENT	0	0	0	0	0	500	500	500	0.00%
TRANSFER OUT	10,000	10,000	10,000	0	59,794	0	0	-	0.00%
PAYROLL EXPENDITURES	38,575	39,474	40,124	42,536	0	43,184	43,184	648	1.52%
OPERATING EXPENDITURES	22,121	20,353	17,376	17,258	59,794	32,200	32,200	14,942	86.58%
TOTAL ANIMAL CONTROL SERVICES	60,696	59,828	57,500	59,794	59,794	75,384	75,384	15,590	26.07%

PROGRAM	EMERGENCY PREPAREDNESS	730-00
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Program Explanation:

Emergency Preparedness is the coordination of effective planning and training to limit damage and speed recovery in the event of a major disaster. The Director of Public Safety oversees Emergency Preparedness. Fifty percent of the Director of Public Safety's stipend for his services is funded by a Federal Grant.

Budget Change Commentary:

The operating budget was reduced by \$1,000 due to the elimination of the Public Eye app.

Program Objectives and Goals FY 2021:

- Ongoing effort to identify and create a permanent space for the Town's Emergency Operations Center (EOC) and equipping it properly
- An annual effort to conduct more informational meetings and training sessions on emergency preparedness
- Conduct training opportunities to enhance local businesses' knowledge for their roles in emergencies
- Once activated and assigned their tasks, have the CERT team be able to operate in a more independent manner
- The Director of Public Safety/Emergency Management Director plans to conduct a series of C.E.R.T. (Community Emergency Response Team) classes for residents. CERT is a national program that trains ordinary people how to support first-responders in the event of a town-wide disaster and encourages them to volunteer on CERT teams within town. It is important to note that while adding additional volunteer staff will undoubtedly be beneficial, please keep in mind that this is additional staff that will need to be managed and require equipment, supplies and separate training to enhance and maintain their skills

Program Accomplishments FY 2020:

- Annual updates of all Town Plans
- Annual updates of Special Needs files
- The Director continuously monitors WebEOC and was alerted on numerous occasions when the State EOC was activated
- Public Safety staff credentialed safety and security drills in the public schools throughout the year.
- Continued to educate and build emergency teams within businesses
- As a certified instructor, the Director taught several "Stop the Bleed" training campaigns throughout the year. The curriculum for this training was set at the Federal level to ensure consistency throughout the nation. The training provides citizens with basic information and hands-on training, and is designed to empower the public with basic, simple skills to intervene in the critical moments of a life-threatening emergency, before first responders arrive on-scene.

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Drills conducted	45	45	45	45	45
Operations plans prepared	40	25	25	25	25
Emergencies attended	25	25	25	25	25
Instructional sessions	50	45	45	45	45

[illegible]

PROGRAM	FIRE PREVENTION	740-00
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Program Explanation:

The Fire Marshal is responsible for fire code compliance to prevent loss of life, limit injury to building occupants, and minimize damage to structures from hostile fires. Authority is derived from applicable sections of Chapter 541, Sec.29-297 of the Connecticut General Statutes, currently enforcing Connecticut Fire Safety Code, Connecticut Fire Prevention Code, International Fire Code, Uniform Fire Code and applicable standards by National Fire Protection Association (NFPA). These goals are accomplished through plan review for new and remodeled structures, periodic inspection of existing buildings, and public education.

Budget Change Commentary:

The program's Operating costs budget increased by \$1,075. A \$1,000 decrease in Communications was realized with the elimination of the Public Eye app. Other Services was increased by \$1,000 due to the costs associated with the maintenance of an aging vehicle. Due to new Codes going into effect, the Books & Subscriptions category was increased by \$1,000. Dues & Memberships saw a minor increase of \$75. Additional funding in the amount of \$5,000 was added to Overtime to cover Inspectors assisting the Fire Marshal with mandated annual inspections to be conducted on evenings and weekends. Conducting evening and weekend inspections on multi-family units will allow for greater compliance and will accommodate working residents' schedules. The Payroll account increased \$1,390 for 19/20 raises.

Program Objectives and Goals FY 2021:

- Identify our high-risk life safety hazards and implement a progressive plan for annual inspections
- Increase the amount of mandated annual inspections this office is able to complete with use of PSOs holding Inspector certification
- Identify and classify all occupancy types in town. Share this data with the Building Official and Planning Department

Program Accomplishments FY 2020:

- Investigated multiple dwelling fires for cause and origin
- Completed annual fire inspections of the Tolland Public Schools
- Completed several plan reviews
- Worked with Planning and Development and the Building Official to complete several commercial "Certificate of Occupancy" inspections
- Approved blasting permits
- Inspected condominium and apartment complexes as required
- Participated in the design and implementation of a Fire Marshal Mutual Assistance Intermunicipal Agreement among the towns of Ellington, South Windsor, Tolland and Vernon. This agreement provides for shared Fire Marshal services coverage in the event the town Fire Marshal is unavailable.

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Fire Marshal/Asst. to Public Safety Director	1	1.0

Performance Measurements	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Inspections	575	650	700	675	700
Blasting permits	3	2	2	4	4
Fires investigated	60	75	141	150	150
Underground storage tanks	1	2	4	3	1
Hazardous material surveys	14	14	20	25	20
Sara Title III meetings	0	0	0	0	0
Training classes (hours)	30	30	30	30	30
Plans reviewed	50	65	50	50	60
Liquor permit inspections	12	20	15	20	20
Meetings with other Town staff	150	180	180	180	180
Response to residents' complaints	6	30	50	30	30
Abatement of hazards	200	200	200	200	180
Modification of relief from fire code	6	1	0	0	0

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Fire Prevention				740-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Fire Marshal	60,878	64,112	69,470	69,470	71,405	70,860	70,860	1,390	2.00%
OVERTIME	0	0	0	0	0	5,000	5,000	5,000	0.00%
COMMUNICATIONS	2,111	689	946	2,920	2,920	1,920	1,920	(1,000)	-34.25%
PRINTING	0	65	0	500	500	500	500	-	0.00%
DUES AND MEMBERSHIPS	300	305	55	675	675	750	750	75	11.11%
OTHER SERVICES AND FEES	3,286	130	0	1,500	1,500	2,500	2,500	1,000	66.67%
TRAINING AND DEVELOPMENT	1,110	585	440	1,000	1,000	1,000	1,000	-	0.00%
OFFICE SUPPLIES	546	800	598	800	800	800	800	-	0.00%
BOOKS AND SUBSCRIPTIONS	462	2,713	2,094	3,280	3,280	4,280	4,280	1,000	30.49%
OTIHER EQUIPMENT	2,130	4,898	413	2,000	2,000	2,000	2,000	-	0.00%
PAYROLL EXPENDITURES	60,878	64,112	69,470	69,470	71,405	75,860	75,860	6,390	9.20%
OPERATING EXPENDITURES	9,945	10,184	4,546	12,675	12,675	13,750	13,750	1,075	8.48%
TOTAL FIRE PREVENTION	70,823	74,296	74,016	82,145	84,080	89,610	89,610	7,465	9.09%

PROGRAM	FIRE SUPPRESSION	750-00
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Program Explanation:

The Tolland Fire Department is responsible for protecting life and property. The Fire Department responds to all fire, explosion, heavy rescue, technical rescue, search and rescue, dive rescue, special hazard and medical emergencies within the community. The Fire Department also provides mutual aid assistance to our surrounding communities and participates in regional and statewide mutual aid plans. The Town of Tolland is fortunate to have a combination department responding to its fire, rescue, medical and emergency needs. Having a combination department, with both career and volunteer staff, provides the Town with a substantial cost savings while still providing exceptional service. The career staff consists of six paid Public Safety Officers whose staggered shifts now cover weekdays from 6:00 a.m. to 6:00 p.m. The 6:00 a.m. to 6:00 p.m. coverage became effective on October 1, 2019 replacing the 7:00 a.m. to 4:30 p.m. weekday coverage period. Expanding the coverage period has resulted in our ability to deliver services during times when volunteer staff was not readily available to respond. Our staff of highly trained and dedicated volunteers covers all other periods including nights, weekends and major holidays. Depending on the availability of our staff and the nature of the emergency, volunteers will supplement the career staff and the career staff will be called back to supplement the volunteer staff. In an effort to maintain services to the highest degree possible the Fire Suppression program provides funding for career staff payroll, professional services, communications, training, computer software, uniforms, gear and equipment, machinery and mechanical parts, as well as fuel and repairs for the department's fleet of apparatus. Maintenance of Fire Department apparatus and equipment is vital to ensure operational readiness as well as maximizing the service life of apparatus and equipment.

Budget Change Commentary:

The Payroll account changed by \$4,291 with the 19/20 raises and 20/21 raises for union staff. The Overtime account increased \$8,568 and the Temporary Help line item increased \$4,538. The Operating budget increased \$18,039. Communications saw an overall increase of \$5,839 which included an increase to portable radios (\$8,250) and Dispatching Services (\$1,773), reductions to Everbridge (-\$184), Public Eye (-\$1,000) and modems (-\$3,000) were made to offset the increase. Service contracts increased \$3,400 with the addition of mandated twice-yearly air compressor air quality testing. Other Services saw an overall increase of \$4,100. Annual physicals increased (\$1,500), new member physicals increased (\$1,150) and the addition of Return to Work physical assessments (\$1,450). Fuel increased \$1,810. Agricultural and Custodial increased \$2,000 for firefighting foam. Minor increases were seen in Dues and Memberships (\$510) and Training and Development (\$800). The Other Equipment category saw an overall decrease of (-\$540). Increases of \$8,290 for various items (Reflective Life Safety Rope kit \$1,700, CMS Ladder belts \$840, Vent fan \$5,000, miscellaneous blades, etc. \$750) were offset by cuts to air packs (-\$1,000), Life Safety rope (-\$1,650), Confined Space tripod and equipment (-\$6,180).

Program Objectives and Goals FY 2021:

- Release new video and signs on recruitment for volunteer fire-rescue personnel to address the rise in fire and rescue calls
- Continue hosting informational meetings with businesses and residents to inform them of the services provided by both volunteer and career staff
- Continue seeking innovative ways to maintain and expand our service with minimal financial impact
- Add one new career staff position to our daytime crew. Career staffing levels have not kept up with the increased calls for service. There have been no additions to the career staff in more than 12 years, which makes it difficult to improve the department and the level of service we provide. Comparing FY 2007-2008 (467 Daytime Emergency Calls) to FY 2018-2019 (743 Daytime Emergency Calls), emergency calls for service have increased 59% during the career staff's coverage period, weekdays from 7:00 a.m. to 4:30 p.m.

Program Accomplishments FY 2020:

- Completed more than 41 department-wide trainings of varying topics totaling 2,023 training hours
- Continued to provide public education classes such as Fire Prevention for preschoolers and Birch Grove Primary school students, and Fire Extinguisher training for local healthcare facilities and businesses
- Continued to build followers on the @TollandAlert Twitter and Instagram accounts
- Implemented new hours for the career staff to include coverage from 6:00 a.m. through 6:00 p.m.
- New Thermal Imaging Cameras were placed into service replacing outdated/obsolete units
- Continued successful Rescue Billing program which has collected nearly \$50,000 in its first 2 years
- New EDraulic tools (Jaws of Life) were placed into service. Negotiations with the vendor to purchase a demo unit, produced significant cost savings
- More than 18 department member were trained in Tactical Casualty Emergency Care
- Due to the stressful nature of the jobs both career and volunteer staff face we continue to promote the open-access Employee Assistance Program (EAP) and our peer support program. It is important for staff to know that support is available in many forms to help them cope with the challenges that are unique to Firefighters and EMTs.

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Public Safety	1	1.0
0	0.0	1	1.0	Firefighter/EMT – Captain	1	1.0
3	3.0	2	2.0	Firefighter/EMT	3	3.0
1	.50	1	.50	Executive Secretary	1	.50

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Fire	478	470	515	485	490
Medical	1,338	1,285	1,356	1,383	1,411
Hazardous Materials	32	33	34	36	36
Motor Vehicle Accidents	117	115	120	126	132
Other Emergency/Service Calls	322	314	353	387	397
Non-Emergency	2,863	2,949	3,034	3,125	3,218
Total Activity	5,150	5,166	5,412	5,542	5,684

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Fire Suppression				750-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	280,036	287,665	303,689	316,377	319,082	372,627	320,668	4,291	1.36%
Public Safety Director									
Public Safety Director (volunteer stipend)									
Public Safety Officer (3)									
Executive Secretary									
OVERTIME	25,945	25,137	19,454	20,289	20,289	28,857	28,857	8,568	42.23%
TEMPORARY HELP	15,962	19,021	30,759	15,462	15,462	20,000	20,000	4,538	29.35%
SPECIAL SERVICES	0	944	1,405	1,000	1,000	1,000	1,000	-	0.00%
PROFESSIONAL SERVICES	41,259	57,950	47,300	53,000	53,000	53,000	53,000	-	0.00%
COMMUNICATIONS	55,078	54,054	57,950	52,080	52,080	57,919	57,919	5,839	11.21%
SERVICE CONTRACTS	45,238	18,043	29,576	31,164	31,164	34,564	34,564	3,400	10.91%
PRINTING	10	0	93	240	240	240	240	-	0.00%
EQUIPMENT RENTAL	0	0	0	653	653	653	653	-	0.00%
DUES AND MEMBERSHIPS	1,649	1,500	1,409	1,795	1,795	2,305	2,305	510	28.41%
OTHER SERVICES AND FEES	12,587	10,460	18,017	16,730	16,730	20,830	20,830	4,100	24.51%
TRAINING AND DEVELOPMENT	12,898	4,874	7,082	7,400	7,400	8,200	8,200	800	10.81%
OFFICE SUPPLIES	495	226	635	600	600	600	600	-	0.00%
COMPUTER SOFTWARE	2,694	400	2,382	4,725	4,725	4,725	4,725	-	0.00%
MINOR TOOLS	1,100	358	946	750	750	750	750	-	0.00%
MACHINERY AND EQUIPMENT PARTS	29,264	44,164	40,218	31,300	31,300	31,300	31,300	-	0.00%

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Fire and Ambulance			Fire Suppression				750-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REPAIRS	23,741	25,480	22,782	20,800	20,800	20,800	20,800	-	0.00%
BUILDING MATERIALS	1,690	2,021	1,559	2,000	2,000	2,000	2,000	-	0.00%
FOOD AND CLOTHING	23,711	22,918	19,262	21,000	21,000	21,120	21,120	120	0.57%
AGRICULTURAL AND CUSTODIAL	136	306	700	700	700	2,700	2,700	2,000	285.71%
FUEL AND OIL	13,794	15,470	16,120	26,296	26,296	28,106	28,106	1,810	6.88%
PROGRAM MATERIALS	700	700	699	700	700	700	700	-	0.00%
BOOKS AND SUBSCRIPTIONS	120	398	580	700	700	700	700	-	0.00%
FURNITURE AND FIXTURES	0	0	1,500	1,500	1,500	1,500	1,500	-	0.00%
OTHER EQUIPMENT	23,521	52,413	31,826	19,280	19,280	18,740	18,740	(540)	-2.80%
EXPLORER POST	1,400	1,400	8	1,400	1,400	1,400	1,400	-	0.00%
PAYROLL EXPENDITURES	321,943	332,768	355,306	353,128	355,833	422,484	370,525	17,397	4.93%
OPERATING EXPENDITURES	291,085	313,134	300,645	294,813	294,813	312,852	312,852	18,039	6.12%
TOTAL FIRE SUPPRESSION	613,028	645,902	655,951	647,941	650,646	735,336	683,377	35,436	5.47%

PROGRAM	COMMUNITY EMERGENCY RESPONSE TEAM	755-00
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Program Explanation:

Community Emergency Response Team (C.E.R.T.) is a national program that educates people about disaster preparedness and trains them in basic disaster response skills, such as fire safety, light search and rescue, and disaster medical operations. Using their training, C.E.R.T. graduates are able to assist others in their neighborhood or workplace following an event and can take a more active role in preparing their community.

Citizens participate in a nationally recognized Department of Homeland Security training program designed to improve community preparedness in the event of a disaster. C.E.R.T. members are trained in a partnering effort between emergency services and the people they serve. The 24-hour training course covers topics such as Introduction to Disaster Preparedness, First Aid, Light Search and Rescue, Fire Suppression and Disaster Psychology. Upon completion of their training, graduates can elect to become part of Tolland's C.E.R.T. 40 Team, take a loyalty oath and be included in the emergency response resources for Tolland. Joining Tolland's team (Tolland C.E.R.T. 40) is not a requirement of participation.

Our mission is to serve the community of Tolland and surrounding areas upon activation. When activated by the Emergency Management Director, Tolland C.E.R.T. 40 can support local emergency service agencies in disaster, crisis and emergency response as well as promote safety education, emergency and disaster preparedness.

Budget Change Commentary:

There were no changes in the budget.

Program Objectives and Goals FY 2021:

- Commitment to increase the level of training and knowledge of current Tolland C.E.R.T. 40 volunteer team members
- Facilitate through C.E.R.T. Team Leaders, training alongside Fire, EMS and Animal Control personnel
- Teach Tolland C.E.R.T. 40 team members how to assist Emergency Management and First Responders in meeting the needs of the community during a disaster and learn to be part of an important team serving the community. When activated, Tolland C.E.R.T. 40 volunteers can relieve the pressure otherwise placed on Firefighters and EMTs for certain tasks such as staffing the EOC.
- It is important to note that while adding additional volunteer staff will undoubtedly be beneficial, please keep in mind that this is additional staff that will need to be managed and require equipment, supplies and separate training to enhance and maintain their skills.

Program Accomplishments FY 2020:

- Continued management of Tolland C.E.R.T. 40 program and volunteers
- Tolland C.E.R.T. 40 members participated in several training modules to enhance and maintain skills
- Organized additional initial C.E.R.T. Team 40 training modules

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Number of Tolland C.E.R.T. 40 Volunteer Members	29	40	42	40	40
Activations	4	10	15	13	13

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PROGRAM	LAW ENFORCEMENT	760-00
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Program Explanation:

This program is for preventing, detecting and investigating crime as well as apprehending violators both criminal and motor vehicle. It controls traffic, assists motorists, conducts security checks and completes collision investigations. The program provides a catalyst for proactive policing through strategies such as the Holiday Toy Drive, public speaking engagements, School Resource Officer Program, close community contact and regular communication and coordination of resources with elements of the town's Public Safety Department. The Resident Trooper Secretary processes all temporary pistol permit applications while the Administrative Resident Trooper conducts extensive background investigations of all applicants.

These services are furnished by Resident State Troopers through a contract with the Connecticut State Police. The Administrative Resident Trooper, a post currently held by Trooper Kevin Eklund, serves as Tolland's de facto Chief of Police and provides administrative oversight over the local troopers and Constables/School Resource Officers. Unlike the troopers that operate out of Troop C barracks in Tolland, resident troopers are assigned exclusively to the public safety and law enforcement needs of the citizens and businesses in Tolland.

The benefits of the Resident State Trooper Program include: Fully Trained/Fully Equipped State Troopers, no vehicle cost, no uniform cost, no training cost, fully insured, no pension contributions and no worker compensation. All of these costs are formulated into the total contract cost. The Resident Trooper contract includes **(at no additional cost)**: 24/7/365 Supervision by CSP Sergeant, Connecticut State Police radio system, Major Crime Squad, Statewide Narcotics Task Force/BCI components, Bureau of Fire, Building and Emergency Safety, Reports and Records (CSP Reporting System) and the Connecticut State Police Emergency Services Unit.

Budget Change Commentary:

The overall budget reflects a decrease of \$91,347. The Payroll account increased \$4,786 for 19/20 raises, 20/21 raises and a change in grade of the Administrative Secretary. Professional Services decreased \$96,000 partially due to the retirement of a top step trooper and the hiring of one at a lower step. In addition, the fringe rate for State Troopers was reduced from 113.85 percent to 84.07 percent this year. Longevity has been removed from our detailed billing. The benefits of the Resident State Trooper Program include: Fully Trained/Fully Equipped State Troopers, no vehicle cost, no uniform cost, no training cost, fully insured, no pension contributions and no workers compensation. The Resident Trooper contract includes **(at no additional cost)**: 24/7/365 Supervision by CSP Sergeant, Connecticut State Police radio system, Major Crime Squad, Statewide Narcotics Task Force/BCI components, Bureau of Fire, Building and Emergency Safety, Reports and Records (CSP Reporting System) and the Connecticut State Police Emergency Services Unit. Also, Communications increased by \$1,367 and the Explorer Post decreased by \$1,500 with the elimination of this account.

Program Objectives and Goals FY 2021:

- Submit applications for grants as they become available
- Continue to place high priority on customer satisfaction
- Conduct speed enforcement within the town in peak 4 hour increments
- As weather permits, setup speed signs within Tolland that will detract speeding and in addition will allow us to collect data for Trooper review. These signs are intended to curb speeding violations and accidents

Program Accomplishments FY 2020:

- Conducted community policing efforts through participation in programs such as traffic control at charity road races, and town parades. Coordinated and participated in the “Stuff-A-Cruiser” event held in town that raised over \$1,405 in gift cards, cash and checks along with 3 larger trailer loads of toys. Participated in Celebrate Tolland Day, the Stephen Davis Memorial scholarship fund program, Active Aggressor Training, quarterly Safe Senior Sessions, and Child Safety Seat Installations. We also participated in the Athletic Fund Raiser in 2019. Monies raised went to assist all teams and clubs in Tolland. In addition, we held an Open House in the spring for the residents to come in and get to know us.
- Maintained all documentation within the Tolland Resident Troopers office to remain prepared for inspection by DESPP Professional Standards
- Conducted the intake, processing, background investigation and issuance of 96 temporary pistol permits (fiscal year 18/19)
- The Resident Trooper Secretary handled 385 Waste/Recycling calls (fiscal year 18/19)

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
3	3.0	3	3.0	State Police Troopers	3	3.0
1	1.0	1	1.0	State Police Trooper (Admin. Resident Trooper)	1	1.0
1	.92	1	.92	Administrative Secretary	1	.92

Performance Measurements	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Accidents	288	252	261	250	252
Criminal Investigations	456	399	402	390	394
Burglaries	16	13	10	10	12
Larcenies	33	31	31	30	32
Non Reportable Matters	14,620	13,244	11,909	12,000	12,500
DUI's	46	44	36	34	32
Traffic Citations	3,804	3,346	3,092	4,000	4,200
Written Warnings	811	750	692	720	760
Total Reportable Service Calls	20,074	18,829	12,604	12,800	12,820

FUNCTION	ACTIVITY			PROGRAM				CODE	
Public Safety Services	Law Enforcement			Law Enforcement				760-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	24,915	32,845	33,077	33,064	37,393	37,850	37,850	4,786	14.47%
Administrative Secretary									
OVERTIME	28,500	17,932	10,458	10,000	10,000	10,000	10,000	-	0.00%
PROFESSIONAL SERVICES	689,824	374,767	673,425	762,000	762,000	666,000	666,000	(96,000)	-12.60%
COMMUNICATIONS	18,623	18,270	17,805	20,643	20,643	22,010	22,010	1,367	6.62%
SERVICE CONTRACTS	1,200	0	3	4,200	4,200	4,200	4,200	-	0.00%
TRAINING AND DEVELOPMENT	0	0	330	500	500	500	500	-	0.00%
OFFICE SUPPLIES	1,556	952	753	400	400	400	400	-	0.00%
MINOR TOOLS	479	6,160	2,886	1,725	1,725	1,725	1,725	-	0.00%
REPAIRS	0	150	0	200	200	200	200	-	0.00%
FOOD AND CLOTHING	0	1,020	1,538	1,000	1,000	1,000	1,000	-	100.00%
PROGRAM MATERIALS	2,292	675	1,989	700	700	700	700	-	0.00%
BOOKS AND SUBSCRIPTIONS	104	94	169	150	150	150	150	-	0.00%
FURNITURE AND FIXTURES	0	766	0	0	0	0	0	-	0.00%
OTHER EQUIPMENT	0	0	243	100	100	100	100	-	0.00%
EXPLORER POST	1,399	0	8,752	1,500	1,500	0	0	(1,500)	0.00%
PAYROLL EXPENDITURES	53,415	50,777	43,535	43,064	47,393	47,850	47,850	4,786	11.11%
OPERATING EXPENDITURES	715,476	402,854	707,893	793,118	793,118	696,985	696,985	(96,133)	-12.12%
TOTAL LAW ENFORCEMENT	768,892	453,631	751,428	836,182	840,511	744,835	744,835	(91,347)	-10.92%

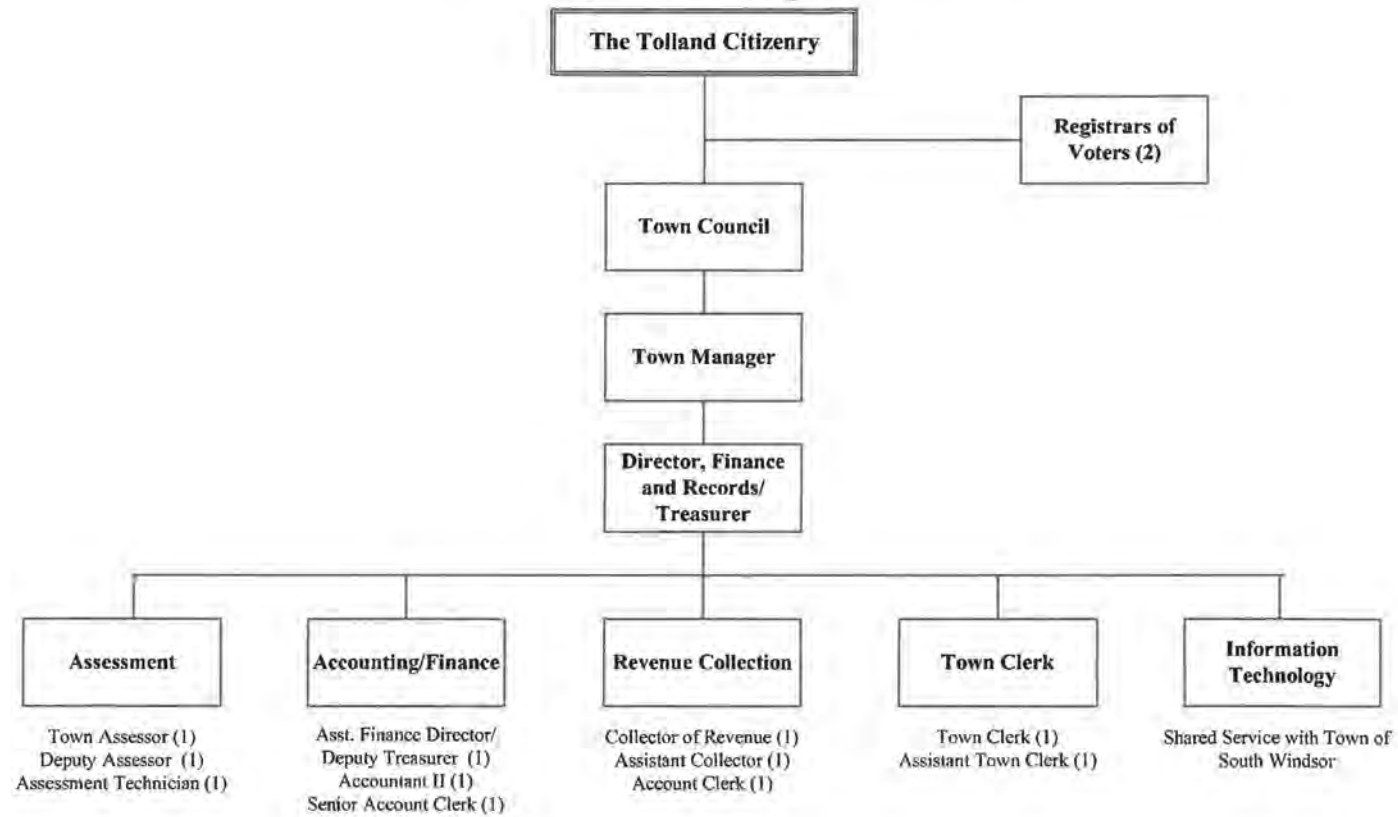
FINANCE AND RECORDS

The Town's financial operations, which include Accounting Services, Assessment Services, Revenue Collection and Town Clerk, operate from several independent offices, all under the supervision of the Director of Finance and Records. The Accounting Office handles all financial transactions and administers financial control by balancing appropriations and expenditures with revenues. The Office of the Assessor compiles and updates valuation of all property within Tolland's borders. It is also responsible for preparing a yearly Grand List that identifies all taxable Real and Personal Property located in Tolland. The Collector of Revenue is responsible for the billing and the prompt collection of all levied taxes. This department is also responsible for the billing of miscellaneous accounts. The Town Clerk's Office renders professional, timely and courteous service to all residents and the general public with an emphasis on providing accurate information pursuant to state and local laws.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
810-00	Accounting Services	357,464	357,464
820-00	Assessment Services	239,698	239,698
830-00	Board of Assessment Appeals	600	600
850-00	Independent Audit	33,000	28,000
860-00	Registrar of Voters	61,290	61,290
870-00	Revenue Services	168,216	168,216
880-00	Town Clerk	151,261	151,261
890-00	Contingency	144,485	164,485
Subtotal -- Finance and Records		1,156,014	1,171,014

Division of Finance and Records

Organization Chart



PROGRAM	ACCOUNTING SERVICES	810-00
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Program Explanation:

The primary responsibility of the Accounting Department is to maintain accurate records of all receipts and disbursements of the Town of Tolland. It administers financial control by certifying the availability of funds for proposed expenditures and manages funds to provide for an adequate cash flow while attaining the greatest investment return possible. It is responsible for preparing payroll and paying bills in a timely manner. This department also assists the Town Manager in preparing the annual budget, prepares quarterly and annual financial reports, long term debt analysis and issuance, maintains the inventory of Town property and reconciles bank statements.

Budget Change Commentary:

The overall budget increased by \$10,166. The Payroll account increased by \$8,166 for 19/20 raises and 20/21 raises for union staff. The program budget increased overall by \$2,000. This increase is mainly due to increases of \$1,675 in annual financial software maintenance agreements.

Program Objectives and Goals FY 2021:

- Update the multi-year financial operating plan to include 5 years of the revenue and expenditure estimates – **Council Goal**
- Work with Town Council to enhance the financial reporting for a more meaningful and/or interactive way to the public – **Council Goal**
- Work with Town/BOE management, Board of Education and Town Council on a possible study to determine if there could be cost savings or operational efficiencies by providing joint financial or other services – **Council Goal**
- Continue to achieve the GFOA Distinguished Budget Award and CAFR Award
- Assist with other Town Council goals where the department is indirectly related

Program Accomplishments FY 2020:

- Received the award for excellence in financial reporting for the FY 2018 Comprehensive Annual Financial Report
- Received the GFOA Distinguished Budget Award for FY 2019 budget document
- Worked with the Department Heads, Town Manager & Town Council to ensure sustainability of programs predicted on the State of Connecticut budget and its impact on municipal support – **Prior Council Goal**
- Support the completion of identified projects within the Town's Capital Improvement Plan through accounting & cash management – **Prior Council Goal**

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Director of Finance and Records/Treasurer	1.0	1.0
1	1.0	1	1.0	Assistant Finance Director	1.0	1.0
1	1.0	1	1.0	Accountant II	1.0	1.0
1	1.0	1	1.0	Senior Account Clerk/IT Technician	1.0	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Accounts payable checks issued	3,864	3,900	4,053	3,900	3,900
Purchase orders issued	536	550	401	420	420
Invoices processed	7,913	8,000	6,287	6,400	6,400
Percentage of vendor invoices paid within 7 days	90%	90%	92.4%	93%	93%
Percentage of vendor invoices paid within 30 days	98%	98%	98.6%	98%	98%
Total number of payroll checks and direct deposits	3,756	3,423	3,432	3,450	3,450
% of payroll that is direct deposit	98%	98%	98%	98%	98%
Percentage of bank deposits made within 24 hours*	99%	99%	99%	99%	99%
Reconcile bank statements within 1 week after month end	98%	99%	95%	99%	99%
Issue CAFR within 6 months following the end of the fiscal year	Dec.	Dec.	Nov.	Dec.	Dec.
G.O. bond rating (Standard and Poors/Fitch)	AAA/AAA	AAA/AAA	AAA/AAA	AAA/AAA	AAA/AAA
Long Term Bonded Debt per capita**	2,994	3,333	3,108	2,069	2,667
Unassigned Fund Balance as % of GAAP expenditures	12.27%	13.17%	13.5%	TBD	TBD

* Town follows the Revenue policy approved by the Director of Finance and Records. Deposits which are not placed in the bank within 24 hours consist of library or recreation miscellaneous deposits.

**Based on Ratio of Bonded Debt to Grand List and Bonded Debt Per Capita

Finance and Records	ACTIVITY			PROGRAM				CODE	
	Accounting Services			Accounting Services				810-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	292,146	292,831	298,096	298,114	306,378	306,280	306,280	8,166	2.74%
Director of Finance and Records / Treasurer									
Assistant Finance Director / Assistant Treasurer									
Accountant II									
Senior Account Clerk / IT Administrator									
OVERTIME	0	0	0	2,546	2,546	2,546	2,546	-	0.00%
TEMPORARY HELP	0	0	0	500	500	500	500	-	0.00%
PROFESSIONAL SERVICES	30,687	34,778	23,046	34,398	34,398	36,073	36,073	1,675	4.87%
COMMUNICATIONS	1,267	1,212	1,329	1,315	1,315	1,140	1,140	(175)	-13.31%
PRINTING	1,865	2,150	0	2,150	2,150	1,950	1,950	(200)	-9.30%
DUES AND MEMBERSHIPS	235	300	130	530	530	490	490	(40)	-7.55%
OTHER SERVICES AND FEES	1,100	0	600	1,100	845	1,100	1,100	-	0.00%
TRAINING AND DEVELOPMENT	5,681	4,034	4,487	4,000	4,000	5,000	5,000	1,000	25.00%
TRAVEL REIMBURSEMENT	384	474	586	500	1,000	500	500	-	0.00%
OFFICE SUPPLIES	949	950	590	950	705	950	950	-	0.00%
BOOKS AND SUBSCRIPTIONS	935	1,195	1,278	1,195	1,195	935	935	(260)	-21.76%
OFFICE MACHINES	0	0	2,100	0	0	0	0	-	#DIV/0!
PAYROLL EXPENDITURES	292,146	292,831	298,096	301,160	309,424	309,326	309,326	8,166	2.71%
OPERATING EXPENDITURES	43,104	45,092	34,145	46,138	46,138	48,138	48,138	2,000	4.33%
TOTAL ACCOUNTING SERVICES	335,250	337,923	332,240	347,298	355,562	357,464	357,464	10,166	2.93%

PROGRAM	ASSESSMENT SERVICES	820-00
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Program Explanation:

The Office of the Assessor is a department within the Division of Finance and Records. The Assessor's primary duty is to determine the market value of all taxable and tax exempt Real and Personal Property for the purpose of equitable tax distribution throughout the Town of Tolland. Real Property is assessed at 70% of market value as established by the last completed revaluation in 2019. Taxable Personal Property and Motor Vehicles are assessed at 70% of the annual market value. All exemptions are reviewed annually. A Grand List of all taxable and exempt property is printed annually. All record cards are updated annually to reflect any change in ownership or mailing addresses. Tax maps are updated annually to reflect property boundary line changes or subdivisions.

Budget Change Commentary:

The overall budget increased by \$16,761. The payroll line item increased by \$5,936 due to 19/20 raises and 20/21 raises for union staff. The program budget increased \$10,825 from the prior year due to a minor increase in pricing guides and an increase of \$10,284 in Professional Services to start saving for the revaluation that will be done in 2024.

Program Objectives and Goals FY 2021:

- Continue to explore new ways of becoming more efficient and cost effective - **Council Goal**
- Increase taxpayer awareness/convenience through town website - **Council Goal**
- Continue to support and inform homeowners with Crumbling Foundations - **Council Goal**
- Revise webpage to be more user friendly - **Council Goal**

Program Accomplishments FY 2020:

- Completed In-house Revaluation with tremendous savings to the town- **Council Goal**
- Continued success with Building Official on shared CO inspections - **Council Goal**
- Attended multiple CRCOG meetings as a member on the subcommittee for Crumbling Foundations - **Council Goal**
- Update web with latest information on Crumbling Foundations for affected homeowners - **Council Goal**
- Represent Tolland County for the Assessors Association
- Chaired the Revaluation Committee for the Assessors Association
- Attended off-site training for our administrative and CAMA software

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Assessor	1	1.0
1	1.0	1	1.0	Deputy Assessor	1	1.0
1	1.0	1	1.0	Assessment Technician	1	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Building Permits Reviewed	748	586	529	550	600
Field Inspections	556	485	2110	3356	500
Elderly Circuit Breaker/Disabled Program Participants	182	173	169	165	160
Personal Property	763	752	749	745	740
Motor Vehicles	15,723	15,727	15,639	15,630	15,620
Property Transfers	490	452	355	350	350
Property Splits	14	4	1	2	2
Meetings Attended	58	70	49	60	60
Elderly (Freeze/Reapplications)	200	192	190	185	180
Supplemental Motor Vehicle List	2,532	2,533	2,550	2,550	2,545
Sales Ratio Analysis Completed	220	230	222	230	240
Map Revisions	38	34	20	25	30

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Assessment Services			Assessment Services				820-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	185,636	188,578	192,747	192,767	200,000	198,703	198,703	5,936	3.08%
Assessor									
Deputy Assessor									
Assessment Technician									
OVERTIME	0	0	0	500	500	500	500	-	0.00%
PROFESSIONAL SERVICES	24,184	25,038	18,711	21,031	21,031	31,315	31,315	10,284	48.90%
COMMUNICATIONS	263	261	239	300	300	300	300	-	0.00%
SERVICE CONTRACTS	84	69	69	95	95	95	95	-	0.00%
PRINTING	221	219	201	250	250	200	200	(50)	-20.00%
ADVERTISING	184	184	175	260	260	260	260	-	0.00%
DUES AND MEMBERSHIPS	445	310	480	520	520	520	520	-	0.00%
TRAINING AND DEVELOPMENT	3,157	3,174	1,186	3,040	3,040	3,040	3,040	-	0.00%
OFFICE SUPPLIES	460	297	610	250	250	250	250	-	0.00%
BOOKS AND SUBSCRIPTIONS	3,703	3,866	4,295	3,924	3,924	4,515	4,515	591	15.06%
TRANSFER OUT TO CNRE	217,615	0	0	0	0	0	0		0.00%
PAYROLL EXPENDITURES	185,636	188,578	192,747	193,267	200,500	199,203	199,203	5,936	3.07%
OPERATING EXPENDITURES	250,316	33,419	25,965	29,670	29,670	40,495	40,495	10,825	36.48%
TOTAL ASSESSMENT SERVICES	435,952	221,997	218,713	222,937	230,170	239,698	239,698	16,761	7.52%

PROGRAM	BOARD OF ASSESSMENT APPEALS	830-00
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Program Explanation:

The Board of Assessment Appeals consists of three appointed members plus two alternates. The responsibility of this Board is to make decisions concerning taxpayer appeals of assessments.

Budget Change Commentary:

The program budget increased \$10 from the prior year due to education fees.

Program Objectives and Goals FY 2021:

- 50 appeals are expected to be filed with the board requesting a review/reduction on Real Estate, Motor Vehicle and Personal Property
- Maintain a full board with 3 members and 2 alternates
- With 3 new members this year, get them educated in their roles and have them attend training classes
- Update webpage with more information about appeals – **Council Goal**

Program Accomplishments FY 2020:

- Scheduled two hearing days in March and one day in September. The Assessor's Office reserved space for meetings and provided all necessary documents
- 19 appeals were heard overall, 13 were received for Real Estate, 2 Motor Vehicles and 4 for Personal Property
- Reductions were granted for 7 accounts
- \$391,800 reductions in assessments were granted

Performance Data	Actual 2017-2018 2016 GL	Actual 2018-2019 2017 GL	Actual 2019-2020 2018 GL	Estimated 2020-2021 2019 GL	Anticipated 2021-2022 2020 GL
Assessor's Valuation	1,276,083,617	1,278,985,708	1,281,873,711	1,269,054,974	1,275,400,249
Sessions Conducted	4	3	3	4	4
Appeals Heard	44	35	19	50	25
Increases	0	0	0	0	0
Reductions	23	14	7	30	15
Additions in \$ (assessments)	0	0	0	0	0
Reductions in \$ (assessments)	830,590	518,420	391,800	1,500,000	750,000
Supplemental Motor Vehicle List	16,983,969	18,213,163	18,238,416	17,500,000	17,500,000
Final Net Grand List	1,292,236,996	1,296,680,451	1,300,112,127	1,286,554,974	1,292,900,249

[illegible]

PROGRAM	INDEPENDENT AUDIT	850-00
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Program Explanation:

The Town Council designates a Certified Public Accountant or firm of Independent Public Accountants to audit the books and accounts of the Town of Tolland. This audit is performed in accordance with generally accepted accounting standards and the standards applicable to financial audits contained in the Government Auditing Standard – a publication issued by the Comptroller General of the United States.

Budget Change Commentary:

The FY 2018-2019 was the last year of the locked in fee for the Auditor contract. There are many new GASB pronouncements that will require extra audit work in the upcoming years. We have completed the request for quotation process for a new contract and the lowest cost estimate that was received is an annual cost estimated of \$54,900.

Program Objectives and Goals FY 2021:

- To complete the FY 2019-2020 audit review in a timely manner with a clean opinion

Program Accomplishments FY 2020:

- The audit was completed and the CAFR was issued in November 2019. There were no findings of material weaknesses and a clean opinion was issued

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Independent Audit			Independent Audit				850-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PROFESSIONAL SERVICES	25,250	25,250	25,250	25,250	25,250	33,000	28,000	2,750	10.89%

PROGRAM	REGISTRARS OF VOTERS	860-00
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Program Explanation:

The Registrars of Voters are elected officials authorized by the Connecticut General Statutes to conduct elections, maintain the records of all registered voters and to hold special registration sessions for new voters. Voter information is maintained by the Registrars on a statewide database. The Registrars supervise and run all elections, primaries and special referendums for the Town of Tolland in accordance with State Statutes and maintain voting tabulators use in these elections.

Budget Change Commentary:

The overall budget increased by \$3,016. This is because we are going from a Municipal election year to a Presidential election year with temporary help increasing \$600 and ballot costs increasing \$1,300

Program Objectives and Goals FY 2021:

- Continue to implement Election Management System (EMS) for faster election results reporting
- Implement CITREX system (Virtual workstation) as part of State Cyber Security

Program Accomplishments FY 2020:

- Add computers for Moderators in polling place to access voter information "live"
- Continued to implement efficiencies where possible through better use of technology

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
2	.71	2	.71	Registrars of Voters	2	.71

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Registered Voters (active)	10,260	10,248	10,466	10,700	10,800

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Registrar of Voters			Registrar of Voters				860-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL Registrar of Voter (2)	35,000	33,892	35,893	36,294	36,294	36,960	36,960	666	1.84%
TEMPORARY HELP	11,150	2,140	10,346	9,750	9,750	10,350	10,350	600	6.15%
PROFESSIONAL SERVICES	3,650	2,870	5,130	4,950	4,950	4,950	4,950	-	0.00%
COMMUNICATIONS	1,038	625	0	0	0			-	0.00%
PRINTING	7,100	8,867	725	4,000	4,000	5,300	5,300	1,300	32.50%
DUES AND MEMBERSHIPS	160	160	160	170	170	170	170	-	0.00%
OTHER SERVICES AND FEES	90	0	0	0	0	0	0	-	0.00%
TRAINING AND DEVELOPMENT	5,571	2,949	1,212	2,360	2,360	2,360	2,360	-	0.00%
OFFICE SUPPLIES	466	444	668	400	400	400	400	-	0.00%
FOOD AND CLOTHING	799	612	833	800	800	800	800	-	0.00%
PAYROLL EXPENDITURES	46,150	36,032	46,239	46,044	46,044	47,310	47,310	1,266	2.75%
OPERATING EXPENDITURES	18,874	16,528	8,727	12,680	12,680	13,980	13,980	1,300	10.25%
TOTAL REGISTRAR OF VOTERS	65,024	52,560	54,966	58,724	58,724	61,290	61,290	2,566	4.37%

PROGRAM	REVENUE SERVICES	870-00
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Program Explanation:

The Office of the Collector of Revenue is a part of the Division of Finance and Records. The Collector operates in accordance with the General Statutes of Connecticut (Sec. 12-130 et seq.) to bill, collect, process, deposit and account for property taxes. This office is the central depository of revenue for all Town departments and is also responsible for the billing and collection of special assessments for sewer and water, Tolland Non-Profit Housing, Rehab Loans and potentially other types of projects. The Collector must enforce payment of delinquent taxes as required by State Statute. The office must maintain accurate collection records and controls. The office also secures the maximum collection of revenue due to the Town of Tolland.

Budget Change Commentary:

The overall budget increased by \$4,114. The Payroll accounts increased by \$4,114 for 19/20 raises and 20/21 raises for union staff. The expense accounts remained the same as FY 19/20.

Program Objectives and Goals FY 2021:

- Continue to improve cash flow and efficiency – **Council Goal**
- Continue to improve visibility and security – **Council Goal**
- Enforce delinquent collections with the tools approved by the Town Council, including Tax Sales
- Continue to promote on-line access to the Tax Collection database for on-line Credit Card/ACH payments for efficiency and enhanced customer service
- Continue to fine tune utility accounts listing; work with other agencies to clarify issues and needs

Program Accomplishments FY 2020:

- Collection rates were retained and/or surpassed
- On-line ACH and Credit Card payments have surpassed prior years
- Continuation of the \$5 reporting fee for unpaid motor vehicle accounts reported to DMV
- Water and sewer accounts have been flagged in the tax software to help staff assist title searchers, mortgage companies and homeowners
- Continued monthly reconciliation of accounts between Tax and Finance to maintain efficiency
- Tax Office Procedure Manual has been updated as needed
- Suspense List sent to a Collection Agency to increase collections

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Collector of Revenue	1	1.0
1	1.0	1	1.0	Assistant Collector of Revenue	1	1.0
1	.69	1	.69	Account Clerk I	1	.69

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Tax Bills Sent	25,000	25,073	24,977	25,100	25,100
Current Taxes Collectible per Budget	42,824,686	43,519,553	44,339,501	46,306,504	TBD
Current Taxes Collected	42,996,307	43,699,966	44,475,818	46,306,504	N/A
Percent Collected of Current Tax Budget	100.40	100.40	100.30	100.00	100.00
Prior Year Taxes Collectible per Budget	333,536	284,359	319,423	257,474	TBD
Prior Year Taxes Collected	413,760	307,096	357,613	326,610	N/A
Interest and Fees Collectible per Budget	155,000	155,000	160,000	160,000	160,000
Interest and Fees Collected	166,826	170,857	126,818	160,000	N/A
Taxes Suspended	18,276	15,626	24,134	N/A	N/A
Motor Vehicle Reporting Fee per Budget	15,000	15,000	16,000	16,000	16,000
Motor Vehicle Reporting Fees Collected	18,356	16,326	17,313	16,000	N/A

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Revenue Services			Revenue Services				870-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	111,766	126,305	128,659	133,388	136,024	137,502	137,502	4,114	3.08%
Collector of Revenue									
Assistant Collector of Revenue									
Account Clerk									
OVERTIME	0	0	0	1,000	1,000	1,000	1,000	-	0.00%
TEMPORARY HELP	0	0	0	1,622	1,622	1,622	1,622	-	0.00%
PROFESSIONAL SERVICES	10,950	14,235	10,250	10,125	10,125	10,125	10,125	-	0.00%
COMMUNICATIONS	7,849	7,550	6,278	7,580	7,580	7,580	7,580	-	0.00%
SERVICE CONTRACTS	225	225	225	225	225	225	225	-	0.00%
PRINTING	6,274	6,275	6,000	6,400	6,400	6,400	6,400	-	0.00%
ADVERTISING	1,180	1,180	1,180	1,180	1,180	1,180	1,180	-	0.00%
DUES AND MEMBERSHIPS	205	20	20	205	205	205	205	-	0.00%
TRAINING AND DEVELOPMENT	1,000	1,302	410	1,302	1,302	1,302	1,302	-	0.00%
TRAVEL REIMBURSEMENT	200	200	924	200	200	200	200	-	0.00%
OFFICE SUPPLIES	700	697	955	875	875	875	875	-	0.00%
PAYROLL EXPENDITURES	111,766	126,305	128,659	136,010	138,646	140,124	140,124	4,114	3.02%
OPERATING EXPENDITURES	28,583	31,684	26,241	28,092	28,092	28,092	28,092	0	0.00%
TOTAL REVENUE SERVICES	140,349	157,988	154,901	164,102	166,738	168,216	168,216	4,114	2.51%

PROGRAM	TOWN CLERK	880-00
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Program Explanation:

The Town Clerk's Office is responsible for the maintenance and preservation of town records such as the Town Code Book (charter, ordinances and policies). We record, scan and microfilm all land records, maps, meeting minutes and service members' discharges; issue trade name certificates, peddler's permits, liquor licenses, dog licenses and sports licenses; record sexton reports and notary certificates; assist in the registration of new electors; swear in newly elected officials and Justices of the Peace; assist in the preparations for all elections, primaries, and referenda including ballot preparation and issuing absentee ballots.

As Registrar of Vital Statistics, the Town Clerk's Office issues birth certificates for home births, marriage licenses, burial and cremation permits; creates certified copies of birth, marriage and death certificates; and provides certified copies of vital records to the State of Connecticut and other towns for events occurring within the Town of Tolland.

Budget Change Commentary:

Overall operating expenses increased by \$3,522. Service Contracts increased by \$1,995 partially due to a reclassification from the Printing line and due to new board and commission tracking software. Printing decreased by \$750 due to the reallocation from Service Contracts and Code Updates reduced by \$800 to reflect current trends. Payroll increased \$3,132 for 19/20 raises and 20/21 raises for union staff.

Program Objectives and Goals FY 2021:

- Apply for a \$5,500 State Preservation Grant to continue restoring and preserving survey maps from volume one
- Utilize historical preservation funds and continue re-indexing work expanding the Town's historical indices and images available online and through our public access terminal
- Implement and become proficient in utilizing the State's new electronic death registry system

Program Accomplishments FY 2020:

- Received a \$5,500 State Preservation Grant and continued work on a re-indexing project expanding the availability of our electronic indices and images back to August 11, 1961
- Implemented the State's new online sports licensing system
- Assistant Town Clerk successfully completed two additional classes towards her Connecticut Town Clerk certification

Assigned Positions:

2018-2019		2019-2020		Position Title	2020-2021	
Positions	FTE	Positions	FTE		Positions	FTE
1	1.0	1	1.0	Town Clerk/Registrar of Vital Statistics	1	1.0
1	1.0	1	1.0	Assistant Town Clerk/Assistant Registrar of Vital Statistics	1	1.0

Performance Data	Actual 2016-2017	Actual 2017-2018	Actual 2018-2019	Estimated 2019-2020	Anticipated 2020-2021
Land Instruments Recorded	2,639	2,475	2,140	2,330	2,300
Births Recorded	122	123	116	110	115
Marriages Recorded	72	88	64	60	65
Deaths Recorded	145	143	139	140	140
Servicemen's Discharge Papers (DD 214's)	20	21	16	20	20
Dog and Kennel Licenses (includes replacement tags & transfers from other towns)	2235	2,299	2,242	2,300	2,300
Sport Licenses Issued	214	188	206	180	185
Trade Name Certificates	34	46	37	40	40
Liquor Licenses Recorded	4	13	13	13	13
Marriage Licenses Issued	49	46	36	35	35
Maps Recorded	23	13	30	30	20
Peddler's Licenses Issued	10	10	6	10	10
Elections, Referenda & Primaries	1	4	3	4	4
Notaries Recorded	35	51	26	39	35

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Town Clerk			Town Clerk				880-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
REGULAR PAYROLL	110,456	112,198	114,619	113,877	117,049	117,009	117,009	3,132	2.75%
Town Clerk									
Assistant Town Clerk									
OVERTIME	0	0	0	500	500	500	500	-	0.00%
TEMPORARY HELP	0	0	0	2,122	2,122	2,122	2,122	-	0.00%
PROFESSIONAL SERVICES	4,000	4,000	4,500	5,500	5,500	5,500	5,500	-	0.00%
SERVICE CONTRACTS	84	69	2,310	95	95	2,090	2,090	1,995	2100.00%
PRINTING	22,000	22,000	18,714	16,000	16,000	15,250	15,250	(750)	-4.69%
CODE UPDATES	6,350	5,350	1,000	5,300	5,300	4,500	4,500	(800)	-15.09%
DUES AND MEMBERSHIPS	180	190	190	245	245	190	190	(55)	-22.45%
OTHER SERVICES AND FEES	341	440	171	400	400	400	400	-	0.00%
TRAINING AND DEVELOPMENT	1,599	1,489	1,721	2,000	2,000	2,000	2,000	-	0.00%
OFFICE SUPPLIES	1,150	1,000	1,749	1,100	1,100	1,100	1,100	-	0.00%
PROGRAM MATERIALS	622	900	600	600	600	600	600	-	0.00%
PAYROLL EXPENDITURES	110,456	112,198	114,619	116,499	119,671	119,631	119,631	3,132	2.69%
OPERATING EXPENDITURES	36,325	35,438	30,954	31,240	31,240	31,630	31,630	390	1.25%
TOTAL TOWN CLERK	146,782	147,636	145,573	147,739	150,911	151,261	151,261	3,522	2.38%

PROGRAM	CONTINGENCY	890-00
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Program Explanation:

The overall program budget decreased by \$21,219. This decrease is mainly associated with the Personnel Adjustment account. The union contracts that were in negotiation last year had the estimated wage increases for both union and non-union staff recorded within this budget until a settlement is approved. The wage increases from the settled contracts are now recorded within the respective department budgets. It should be noted that there will be increases in each department budget for wages that includes the amount of the increase from the FY 19-20 year after the union settlement and will also include the annual negotiated increase.

FUNCTION	ACTIVITY			PROGRAM				CODE	
Finance and Records	Contingency			Contingency				890-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CONTINGENCY	31,630	61,452	109,894	35,000	34,000	35,000	35,000	-	0.00%
PERSONNEL ADJUSTMENT	175,726	75,399	12,271	129,504	42,204	87,835	107,835	(21,669)	-16.73%
TOWN HISTORIAN	107	337	47	200	200	200	200	-	0.00%
PERMANENT CELEBRATION COMMITTEE	6,000	5,799	5,299	6,000	6,000	6,000	6,000	-	0.00%
HISTORIC DISTRICT COMMISSION	836	0	0	0	0	450	450	450	0.00%
PRIOR YEAR TAX REFUNDS	4,277	17,622	5,110	15,000	15,000	15,000	15,000	--	0.00%
OPERATING EXPENDITURES	218,577	160,609	132,622	185,704	97,404	144,485	164,485	(21,219)	-11.43%
TOTAL CONTINGENCY	218,577	160,609	132,622	185,704	97,404	144,485	164,485	(21,219)	-11.43%

BOARD OF EDUCATION

The Tolland School System will educate and challenge students to achieve their potential by providing a variety of educational experiences to enable them to be productive citizens in an ever-changing society.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed
900-00	Board of Education	40,722,324	40,590,408
	Subtotal -- Board of Education	40,722,324	40,590,408

PROGRAM	BOARD OF EDUCATION	900-00
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Board of Education's Message:

The Board of Education's (BOE) adopted budget for FY 2020-2021 of \$40,590,408 represents a \$614,803 increase (1.54%) over the FY 2019-2020 budget of \$39,975,605. By February 14, 2020 the Board of Education adopted budget was conveyed to the Town Manager as required by Town charter.

The BOE adopted budget has been adjusted for health insurance, transportation and contracts. The BOE adopted budget provides for cost-avoidance in the areas of special education, compliance with state requirements of Scientifically Researched Based Interventions/Response to Intervention needs, groundwork for the Next Generation Science Standards (NGSS) and related state testing, and the evolution of our business program. The BOE adopted budget maintains the progress made in the last few years with a consistent math program, Writers Workshop, reading programs, curriculum work, and in material supports.

The Special Education allocation in the BOE adopted budget has been netted out for the anticipated Excess Cost reimbursement from the State. In other words, the funds provided by the State for Special Education are needed to balance the budget. In the past, the school reimbursement rate for special education has varied. The Board of Education budget assumes a reimbursement rate in the range of 70% of funds spent for each student above a state provided threshold. For example, (with an estimated figure) if Tolland spent under the \$77,058 threshold the funds would come directly from the BOE operating budget. For any student for which *more* than \$77,058 was spent, the Town and school district would receive 70% of the dollars back spent *above* \$77,058 for that student. Although funding can fluctuate, Federal mandates for these services do not go away.

The BOE worked with the Town/BOE consultant to determine the health insurance figure. The insurance line item was adjusted for the number of employees covered, as well as an adjustment for an increase in the employees' share of health insurance. Salary line items have been updated for all known existing employees, degree changes, step increases and other contractual requirements. As of this writing the district anticipates the retirement of eight teachers with their replacement sometimes hired at a lower level. The bus contract has been renegotiated through fiscal year 2023. Gasoline and diesel prices have been built into the proposed budget. New rates were acquired in cooperation with the Town for gasoline and diesel.

For more details please go to <http://www.tolland.k12.ct.us>.

Budget Development Process:

The Superintendent held four Community Budget Workshops, and at least three additional Board of Education meetings to develop the budget. A web-site was established for the public to access information (see: http://www.tolland.k12.ct.us/board_of_education/budget). Through community workshops and board meetings the students, staff, and parents were encouraged to be partners in the development of a plan and budget for the coming year. Student needs and respective requests that come from the school and community will sometimes exceed the financial resources available. Therefore, the Superintendent works with the Board of Education to establish spending priorities and to submit a budget to the Town that meets the needs of the district while accounting for financial constraints. After the Town Council has set the budget allocation for the School District within the overall Town Budget, and the Superintendent and Board make any necessary adjustments, a referendum is set for the first Tuesday in May. Upon subsequent approval of the Town Budget, the Board of Education, if necessary, meets to adjust the budget to the level allocated by the approved Town Budget referendum. A final budget is published by the Board of Education no later than June 30th.

FTE positions in proposed budget documents

Actual 2018-19	Actual 2019-20	Position Title	2020-21
FTE	FTE		FTE
202	201.5	All Schools – Teachers	199.5
88.2	88.9	All Schools – Paraprofessionals, Nurses, and Behavioral	88.8
19	19	Custodial Services	19
41.8	43.5	All Other BOE Funded Positions	43.5
351	352.9	TOTAL	350.8

Board of Education Goals:

- Goal 1: Support and encourage specialized programs that can serve as alternatives to outplacement
- Goal 2: Support and encourage the development of tuition programs
- Goal 3: Support the implementation of Mastery Learning and Responsive Education initiatives
- Goal 4: Support and encourage Curriculum Development, and Teaching & Learning best practice
- Goal 5: Engage in the Strategic Prevention Framework
- Goal 6: Engage the Superintendent to explore and research shared service opportunities
- Goal 7: Engage Town, State, and Federal officials to discuss and advocate for education
- Goal 8: Foster the continued development of instructional technology

[illegible]

TOLLAND PUBLIC SCHOOLS

FY2018-19 Actual	Obj #	Object Description	FY2019-20 Adopted	FY2020-21 Proposed	% Change	Dollar Change
\$17,866,722	111	Certified Salaries	\$18,692,050	\$18,614,623	-0.41%	(\$77,427)
\$1,868,354	112	Non-Certified Salaries	\$1,915,308	\$2,047,645	6.91%	\$132,337
\$1,114,253	113	Paraprofessional Salaries	\$1,243,443	\$1,371,203	10.27%	\$127,760
\$384,996	115	Certified Substitutes	\$330,398	\$315,898	-4.39%	(\$14,500)
\$822,355	118	Maintenance/Custodial Salaries	\$801,640	\$864,735	7.87%	\$63,095
\$129,264	122	Non-Certified Substitutes	\$205,990	\$139,653	-32.20%	(\$66,337)
\$166,216	151	Stipends	\$154,636	\$189,460	22.52%	\$34,824
\$95,378	195	Severance Pay	\$99,950	\$99,950	0.00%	\$0
\$308,956	197	Pensions/OPEB	\$347,495	\$368,529	6.05%	\$21,033
\$4,730,927	202	Health Insurance	\$4,787,352	\$5,277,556	10.24%	\$490,204
\$609,117	209	HI - HSA Deductible	\$530,500	\$500,500	-5.66%	(\$30,000)
\$87,359	211	Life Insurance	\$101,528	\$101,528	0.00%	\$0
\$597,982	221	Medicare/FICA	\$693,224	\$727,048	4.88%	\$33,824
\$30,391	250	Course Reimbursement-Degree Changes	\$20,000	\$50,000	150.00%	\$30,000
\$32,650	260	Unemployment Compensation	\$56,681	\$50,981	-10.06%	(\$5,700)
\$263,060	270	Workers' Compensation	\$265,612	\$265,612	0.00%	\$0
\$121,045	300	Purchased Prof. Technical Consulting Ser.	\$105,676	\$121,122	14.62%	\$15,447
\$10,500	321	Tutors	\$21,500	\$8,500	-60.47%	(\$13,000)
\$451,419	325	PD & Other Prof Educ Svcs	\$151,371	\$405,424	167.83%	\$254,053
\$102,527	330	Pupil Services Testing & Prof Services	\$100,882	\$118,332	17.30%	\$17,450
\$139,569	342	Audit, Legal & Consultation Services	\$153,343	\$213,145	39.00%	\$59,802
\$46,049	351	Athletic Officials	\$51,737	\$49,803	-3.74%	(\$1,934)
\$728,503	359	Prof Services Tech.Online & Maint. Contract	\$404,496	\$399,244	-1.30%	(\$5,253)
\$220,596	430	Facilities Maintenance & Repair Services	\$393,653	\$440,696	11.95%	\$47,043
\$17,678	432	Technology Rep/Maintenance	\$35,639	\$36,344	1.98%	\$705
\$176,742	442	Rentals of Equipment	\$165,256	\$173,565	5.03%	\$8,309
\$2,418,118	510	Student Transp Svcs	\$2,792,116	\$2,739,628	-1.88%	(\$52,488)
\$66,745	516	Athletic & Student Activity Transp.	\$69,925	\$69,367	-0.80%	(\$558)
\$204,448	520	Property/Liability Insurance	\$202,427	\$204,069	0.81%	\$1,642
\$40,333	530	Telephone & Internet Services	\$35,415	\$37,347	5.46%	\$1,932
\$45,963	535	Postage/Advertising/Printing	\$58,895	\$66,850	13.51%	\$7,955
\$1,480,925	560	Tuition Educ Agency	\$1,384,387	\$1,260,288	-8.96%	(\$124,099)
\$405,667	561	Tuition Schl Dist w/in State	\$722,227	\$519,733	-28.04%	(\$202,494)
\$238,625	564	Tuition Educ Agency w/in State	\$56,668	\$64,534	13.88%	\$7,866
\$99,917	580	Travel and Conference	\$33,942	\$26,159	-22.93%	(\$7,783)
\$2,000	591	Public Safety Officers & Trooper Assign.	\$15,000	\$14,000	-6.67%	(\$1,000)
\$67,760	592	School Resource Officer	\$77,994	\$77,994	0.00%	\$0
\$390,569	611	Instr Supl/Mtls	\$242,929	\$223,123	-8.15%	(\$19,806)
\$188,515	608	Operation/Maintenance Supplies	\$190,681	\$167,182	-12.32%	(\$23,499)
\$152,156	612	Office & Classroom Supl/Mtls	\$125,084	\$100,434	-19.71%	(\$24,650)
\$1,282,868	620	Electricity - Eversource/TransCanada	\$1,321,531	\$1,344,765	1.76%	\$23,234
\$153,307	624	Heating Oil & Gas	\$148,031	\$119,181	-19.49%	(\$28,850)
\$178,445	626	Diesel/Gasoline (Vehicles)	\$198,891	\$198,184	-0.36%	(\$707)
\$253,594	641	Textbooks	\$46,055	\$24,842	-46.06%	(\$21,213)
\$14,975	642	Library & Professional Books	\$26,772	\$20,738	-22.54%	(\$6,034)
\$114,337	645	Testing, Evaluations & PSAT	\$24,086	\$25,553	6.09%	\$1,467
\$29,348	646	Curriculum Workbook Mtls	\$30,949	\$55,294	78.66%	\$24,345
\$538	650	Films and Videos Supl	\$550	\$1,050	90.91%	\$500
\$45,239	660	Computer Software License Agreements	\$81,678	\$44,690	-45.28%	(\$36,988)
\$72,409	690	Athletic, Graduation, Student Activity Supplies	\$55,286	\$49,059	-11.26%	(\$6,227)
\$430,870	730	Equip Instruct - New	\$151,798	\$132,901	-12.45%	(\$18,897)
\$57,219	810	Dues and Fees - Misc Expense	\$52,929	\$52,347	-1.10%	(\$582)
\$39,557,496		TOTAL BASE	\$39,975,605	\$40,590,408	1.54%	\$614,803
\$39,557,496		GRAND TOTAL	\$39,975,605	\$40,590,408	1.54%	\$614,803

DEBT SERVICE

The Town has developed a Debt Management Plan which provides for relatively level debt service, while still funding those Capital projects that do not have alternative revenue sources other than the issuance of debt. The plan proposes a financing strategy that conforms to the 5-year Capital Improvements Program and projects debt service levels for future borrowing 20 years out. At a glance, the impact of issuing debt can be seen and planning can be done before the project is approved.

In 2015, the Town Council established a Debt Service Fund to build reserves to strategically offset future debt impact on the budget as part of the debt management plan.

Account Code	Descriptions	2020-2021 Department Request	2020-2021 Manager Proposed	2020-2021 Adopted Budget
840-00	Debt Service	4,600,000	4,600,000	
	Subtotal -- Debt Service	4,600,000	4,600,000	

FUNCTION		ACTIVITY			PROGRAM				CODE	
Finance and Records		Debt Services			Debt Services				840-00	
Line Item Description		2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
PRINCIPAL		3,578,935	3,568,567	3,235,247	3,370,737	3,370,737	3,365,737	3,365,737	(5,000)	-0.15%
INTEREST		971,156	988,562	1,233,270	1,133,803	1,133,803	1,234,263	1,234,263	100,460	8.86%
TRANSFER OUT		0	0	81,048	45,460	45,460	0	0	(45,460)	0.00%
OPERATING EXPENDITURES		4,550,091	4,557,128	4,549,565	4,550,000	4,550,000	4,600,000	4,600,000	50,000	1.10%
TOTAL DEBT SERVICES		4,550,091	4,557,128	4,549,565	4,550,000	4,550,000	4,600,000	4,600,000	50,000	1.10%

Town of Tolland, Connecticut
Principal Debt Payments - Next 12 years

Project	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
School Bond & Note Principal												
2010 Bonds Tolland High School	84,158	84,158	84,150	84,158	84,158	100,990	100,990	100,990	100,990	100,990	100,990	-
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos floor	195,000	195,000	190,000	190,000	-	-	-	-	-	-	-	-
2012 Bonds track resurfacing, lights THS field	20,480	20,480	20,480	20,480	20,480	20,480	20,480	20,480	-	-	-	-
2012 refunding of 2004 and 2005 Tolland High School	353,300	934,300	929,300	935,200	928,000	585,000	-	-	-	-	-	-
2014 Refunding of 2005, 2006, 2007	1,093,350	516,880	523,115	537,100	547,050	548,080	398,800	180,000	-	-	-	-
2015 School Bonds	19,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
2018 School Bonds	95,000	95,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000	90,000
Sub-Total School Principal	1,860,288	1,863,818	1,855,045	1,874,938	1,687,688	1,342,550	628,270	409,470	208,990	208,990	208,990	108,000
General Purpose Bond & Note Principal												
2010 Bonds Open Space	40,842	40,842	40,850	40,842	40,842	49,010	49,010	49,010	49,010	49,010	49,010	-
2011 Geothermal project lease net of subsidy	266,667	266,667	266,667	266,667	266,667	266,667	-	-	-	-	-	-
2011 Bond generator, truck, roads and Library, roof, Open Space, Cross Farms 128,252 116,120	205,000	207,000	-	-	-	-	-	-	-	-	-	-
2012 Bonds Study of facilities, drainage, pavement parking and roads	74,520	74,520	74,520	74,520	74,520	74,520	74,520	74,520	-	-	-	-
2012 refunding of 2004 and 2005 Cross Farms and old sewer projects	126,700	130,700	130,700	134,800	127,000	-	-	-	-	-	-	-
2014 Refunding of 2005, 2006, 2007	130,720	136,500	141,885	142,900	147,950	151,920	146,200	135,000	-	-	-	-
2015 General Purpose projects	366,000	367,000	367,000	367,000	367,000	367,000	362,000	362,000	362,000	362,000	362,000	362,000
2018 General Purpose projects	295,000	295,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Sub-Total General Purpose Principal	1,505,449	1,518,229	1,321,622	1,326,729	1,323,979	1,209,117	931,730	920,530	711,010	711,010	711,010	662,000
Total General Fund	3,365,737	3,382,047	3,176,667	3,201,667	3,011,667	2,551,667	1,560,000	1,330,000	920,000	920,000	920,000	770,000
Sewer Bond & Note Principal												
2011 Sewers	45,000	43,000	50,000	50,000	50,000	50,000	50,000	-	-	-	-	-
2014 Sewers	125,930	126,620	-	-	-	-	-	-	-	-	-	-
Sub-Total Sewers	170,930	169,620	50,000	50,000	50,000	50,000	50,000	-	-	-	-	-
Total Principal	3,536,667	3,551,667	3,226,667	3,251,667	3,061,667	2,601,667	1,610,000	1,330,000	920,000	920,000	920,000	770,000

Town of Tolland, Connecticut
Interest Debt Payments - Next 12 years

Project	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
School Bond & Note Interest												
2010 Bonds Tolland High School	33,819	31,294	28,769	26,192	23,510	20,438	16,966	13,381	9,695	5,933	2,020	-
2011 Bonds TIS HVACs roof, fiber-optic, TMS driveway, asbestos fir	21,638	14,569	8,550	2,850	-	-	-	-	-	-	-	-
2012 Bonds track resurfacing, lights THS field	4,608	3,994	3,379	2,765	2,150	1,536	922	307	-	-	-	-
2012 refunding of 2004 and 2005 Tolland High School	182,444	152,021	105,431	63,494	30,870	8,475	-	-	-	-	-	-
2014 Refunding of 2005, 2006, 2007	140,639	108,435	87,635	66,430	44,747	25,585	11,382	2,700	-	-	-	-
2015 School Bonds	7,850	7,110	6,390	5,850	5,490	5,130	4,770	4,410	4,005	3,510	2,970	2,430
2018 School Bonds	75,313	70,563	65,813	61,313	56,813	52,313	49,613	46,913	44,213	41,513	38,813	36,113
Sub-Total School Interest	466,310	387,984	305,966	228,894	163,580	113,477	83,652	67,711	57,913	50,956	43,802	38,543
General Purpose Bond & Note Interest												
2010 Bonds Open Space	16,413	15,187	13,962	12,711	11,409	9,918	8,234	6,494	4,705	2,879	980	-
2011 Geothermal project lease net of subsidy (includes 6.2% seque	27,914	23,060	18,205	13,350	8,496	3,641	-	-	-	-	-	-
2011 Bond generator, truck, roads and Library, roof, Open Space, C	10,828	3,364	-	-	-	-	-	-	-	-	-	-
2012 Bonds Study of facilities, drainage, pavement parking and road	16,767	14,531	12,296	10,060	7,825	5,589	3,353	1,118	-	-	-	-
2012 refunding of 2004 and 2005 Cross Farms and old sewer projec	24,806	19,005	12,470	6,506	1,905	-	-	-	-	-	-	-
2014 Refunding of 2005, 2006, 2007	38,377	33,033	27,465	21,770	15,953	10,715	6,243	2,025	-	-	-	-
2015 General Purpose projects	158,250	143,590	128,910	117,900	110,560	103,220	95,930	88,680	80,545	70,590	59,730	48,870
2018 General Purpose projects	248,175	233,425	218,675	203,675	188,675	173,675	164,675	155,675	146,675	137,675	128,675	119,675
Sub-Total General Purpose Interest	641,629	485,195	431,982	385,972	344,822	306,758	278,435	264,002	231,925	211,144	189,385	168,545
Total General Fund Interest	1,007,939	873,179	737,949	614,866	508,402	420,235	362,088	321,713	289,837	262,100	233,188	207,088
Sewer Bond & Note Interest												
2011 Sewers	10,048	8,449	7,000	5,500	4,000	2,438	813	-	-	-	-	-
2014 Sewers	7,583	2,532	-	-	-	-	-	-	-	-	-	-
Sub-Total Sewers	17,631	10,981	7,000	5,500	4,000	2,438	813	-	-	-	-	-
Total Interest (General Fund and Sewers)	1,025,470	884,160	744,949	620,366	512,402	422,672	362,900	321,713	289,837	262,100	233,188	207,088

Debt Management Plan

Fiscal Year	Existing General Fund Principal	Existing GF Interest	TOTAL General Fund Debt (excludes Sewer Assessment Debt & 2013 & 2016 Energy Leases)	Annual Change in Existing Debt Service	Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service (CIP)	Projected Bond & BAN Premiums	Existing Plus Proposed DS & Contribution	Amount Budgeted for Debt Service	Annual \$ Change of budget	Budget vs. Actual contribution/use Debt Svc Fund
2020	3,370,737	1,133,425	4,504,161	35,209	-	-	-	-	4,504,161	4,550,000	0	45,839
2021	3,365,737	1,007,839	4,373,575	(130,586)	-	467,330	467,330	400,000	4,840,905	4,600,000	50,000	(240,905)
2022	3,382,047	873,178	4,255,224	(118,351)	615,000	532,450	1,147,450	50,000	5,402,674	4,750,000	150,000	(652,674)
2023	3,176,667	737,948	3,914,615	(340,610)	615,000	598,288	1,213,288	100,000	5,127,902	4,975,000	225,000	(152,902)
2024	3,201,667	614,865	3,816,532	(98,083)	885,000	558,863	1,443,863	25,000	5,260,395	5,150,000	175,000	(110,395)
2025	3,011,667	508,402	3,520,068	(296,464)	885,000	646,481	1,531,481	100,000	5,051,550	5,000,000	(150,000)	(51,550)
2026	2,551,667	420,235	2,971,901	(548,167)	1,095,000	649,163	1,744,163	-	4,716,064	4,700,000	(300,000)	(16,064)
2027	1,560,000	362,088	1,922,088	(1,049,814)	1,100,000	610,313	1,710,313	-	3,632,400	4,550,000	(150,000)	917,600
2028	1,330,000	321,713	1,651,713	(270,375)	1,095,000	571,463	1,666,463	-	3,318,175	4,550,000	0	1,231,825
2029	920,000	289,838	1,209,838	(441,875)	1,095,000	532,613	1,627,613	-	2,837,450	4,550,000	0	1,712,550
2030	920,000	262,100	1,182,100	(27,738)	1,095,000	493,763	1,588,763	-	2,770,863	4,550,000	0	1,779,138
2031	920,000	233,188	1,153,188	(28,913)	1,090,000	454,913	1,544,913	-	2,698,100	4,550,000	0	1,851,900
2032	770,000	207,088	977,088	(176,100)	1,090,000	416,150	1,506,150	-	2,483,238	4,550,000	0	2,066,763
2033	770,000	183,500	953,500	(23,588)	1,090,000	377,475	1,467,475	-	2,420,975	4,550,000	0	2,129,025
2034	770,000	159,425	929,425	(24,075)	1,090,000	338,800	1,428,800	-	2,358,225	4,550,000	0	2,191,775
2035	770,000	135,350	905,350	(24,075)	1,090,000	300,125	1,390,125	-	2,295,475	4,550,000	0	2,254,525
2036	770,000	110,300	880,300	(25,050)	1,090,000	261,450	1,351,450	-	2,231,750	4,550,000	0	2,318,250
2037	390,000	90,950	480,950	(399,350)	1,085,000	222,775	1,307,775	-	1,788,725	4,550,000	0	2,761,275
2038	390,000	78,763	468,763	(12,188)	1,085,000	184,100	1,269,100	-	1,737,863	4,550,000	0	2,812,138
2039	390,000	66,575	456,575	(12,188)	1,085,000	145,519	1,230,519	-	1,687,094	4,550,000	0	2,862,906
2040	385,000	53,900	438,900	(17,675)	1,085,000	107,031	1,192,031	-	1,630,931	4,550,000	0	2,919,069
2041	385,000	40,425	425,425	(13,475)	1,085,000	68,544	1,153,544	-	1,578,969	4,550,000	0	2,971,031
2042	385,000	26,950	411,950	(13,475)	470,000	40,819	510,819	-	922,769	4,550,000	0	3,627,231
2043	385,000	13,475	398,475	(13,475)	470,000	23,856	493,856	-	892,331	4,550,000	0	3,657,669
2044	-	-	-	(398,475)	205,000	11,531	216,531	-	216,531	4,550,000	0	4,333,469
2045	-	-	-	-	205,000	3,844	208,844	-	208,844	4,550,000	0	4,341,156
2046	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2047	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2048	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2049	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2050	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2051	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2052	-	-	-	-	-	-	-	-	-	4,550,000	0	4,550,000
2053	-	-	-	-	-	-	-	-	-	-	-	-
Total	34,270,187	7,931,516	42,201,703		21,795,000	8,617,655	30,412,655	675,000	72,614,357			

Summary of Debt Management Policy

- The Town may issue debt by resolution of the Town Council up to 5% of the current tax levy. If the debt issue exceeds that threshold then it must be approved by referendum.
- Bond Anticipation Notes may be used to provide interim cash flow, facilitate the timing of bond sales, finance less significant borrowing needs, avoid locking in high long-term interest rates during periods of market turmoil or finance projects whose final cost is uncertain or is expected to be mitigated by grants or investment earnings. Long-term borrowing will be confined to capital projects and will not fund current operations.
- Bonds will be structured to match the useful life of the capital improvement but not exceed 30 years in accordance with CGS. The Town will issue \$10 million or less in tax exempt securities per calendar year to receive “Bank Qualified” status to minimize interest rates to be paid.
- Debt obligations are generally issued through competitive sale. However, if conditions provide that a negotiated sale would provide significant benefits to the Town then the Town Council may approve that method of sale.
- The Town Manager and the Finance Director will analyze the Town’s debt position by using the following measures and report the results annually to the Town Council as part of the Debt Management Plan presentation.
 - ✓ *“Debt measured against population on a per capita basis”* to be capped at \$3,800. Tolland is at \$2,667 for 2020/2021.
 - ✓ *“General Fund bonded debt as a percentage of full market value”* to be capped at 4%. Tolland is in 2020-21 at 2.16%.
 - ✓ *“General Fund debt service as a percentage of total General Fund expenditures”* to be capped at 10%. Tolland is estimated at 7.43%.

Statutory Debt Limitation

Under Connecticut law, municipalities shall not incur indebtedness through the issuance of bonds or notes which will cause aggregate indebtedness by class to exceed the following:

General Purposes:	2.25 times annual receipts from taxation
School Purposes:	4.50 times annual receipts from taxation
Sewer Purposes:	3.75 times annual receipts from taxation

In no case, however, shall total indebtedness exceed seven times the base. "Annual receipts from taxation" (the "base") are defined as total tax collections (including interest, and late payment of taxes) and state payments from revenue loss under Connecticut General Statutes (CGS) Sections 12-129d and 7-528.

The CGS also provides for exclusion from the debt limit calculation debt issued in anticipation of taxes for the supply of water, gas, and electricity. There are additional exclusions for indebtedness issued in anticipation of receipt of proceeds from assessments levied upon property benefited by any public improvement and for indebtedness issued in anticipation of the receipt of proceeds from State or Federal grants evidenced by a written commitment or contract, but only to the extent such indebtedness can be paid from such proceeds.

Computation of Legal Debt Margin

Total Tax Collections (Including Interest and Lien Fees) for June 30, 2019	\$ 44,275,666
Base for Debt Limitation Computation	\$ 44,275,666
Seven times the base for debt limitations	\$309,929,662
Tolland's Total Net Indebtedness	\$ 41,416,769

Board of Education debt versus Town debt

Forty-one percent of the debt obligation is for School needs which include building the new High School, renovations of the Middle School and other capital improvements. Fifty-nine percent of the debt obligation is for Municipal needs such as Open Space acquisitions and other capital improvements.

Proposed Debt Issuance Plan

The recommended financing strategy for the authorized-but-unissued debt and proposed capital projects listed above includes a combination of a series of bond anticipation notes and bonds issued within the next five years. Below represents the *Proposed Capital Improvements* emphasizing the connection between a scheduled major capital project and the timing of the borrowing.

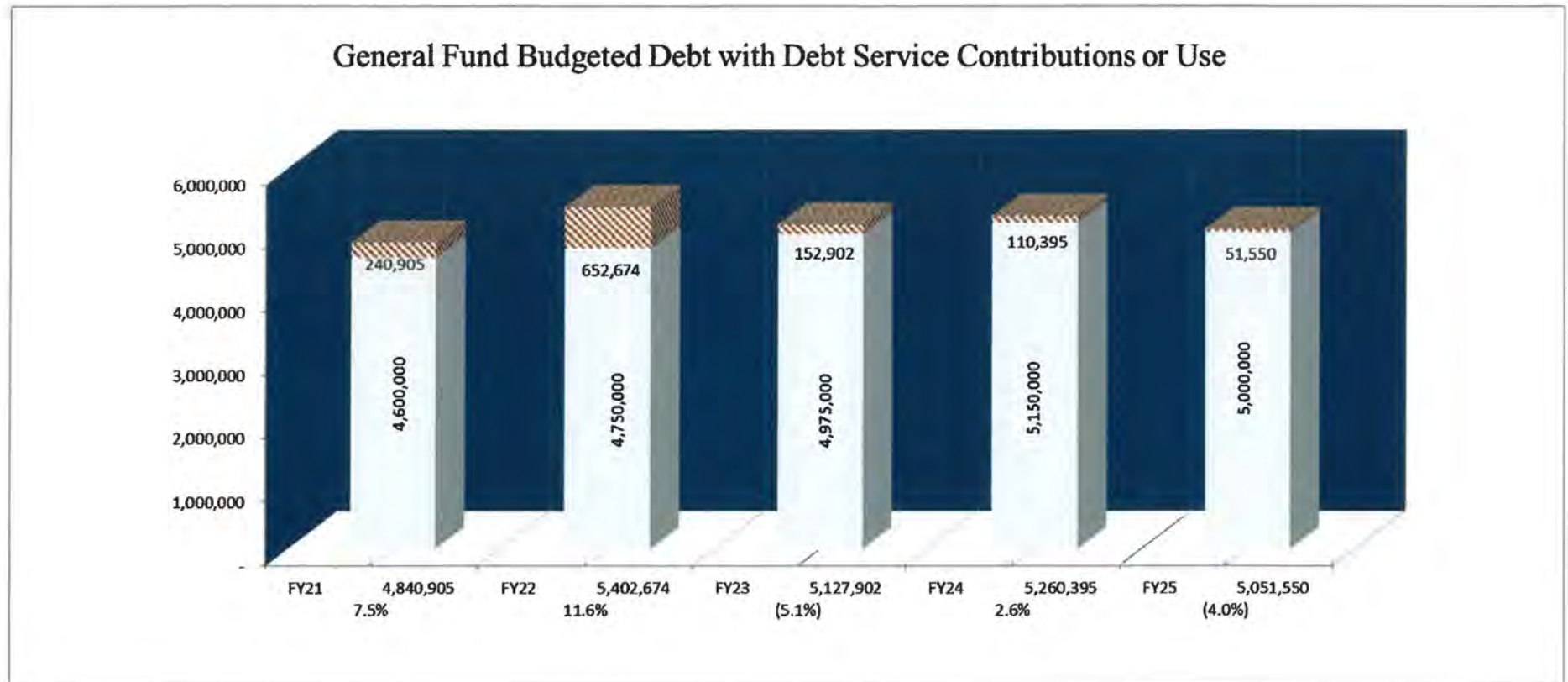
Fiscal Year	\$12,670,000 BANs Dated: 9/19 Due: 9/20 2.00% Interest	\$4,505,000 BANs Dated: 9/20 Due: 9/21 2.5% Interest	\$12,305,000 Bonds Dated Sept 2020 Term: 20 Years Rate: 3.50%			\$4,265,000 BANs Dated: 9/21 Due: 9/22 Interest	\$5,335,000 Bonds Dated Sept 2022 Term: 20 Years Rate: 3.50%			\$2,025,000 BANs Dated: 9/23 Due: 9/24 2% Interest	\$4,155,000 Bonds Dated Sept 2024 Term: 20 Years Rate: 3.75%			Total Proposed Principal	Total Proposed Interest	Total Proposed Debt Service (CIP)
	Principal	Interest	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Principal	Interest	Total			
2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2021	251,992	-	-	215,338	215,338	-	-	-	-	-	-	-	-	-	467,330	467,330
2022	-	112,625	615,000	419,825	1,034,825	-	-	-	-	-	-	-	-	615,000	532,450	1,147,450
2023	-	-	615,000	398,213	1,013,213	106,625	-	93,450	93,450	-	-	-	-	615,000	598,288	1,213,288
2024	-	-	615,000	376,688	991,688	-	270,000	182,175	452,175	-	-	-	-	885,000	558,863	1,443,863
2025	-	-	615,000	355,163	970,163	-	270,000	172,725	442,725	40,500	-	78,094	78,094	885,000	646,481	1,531,481
2026	-	-	615,000	333,638	948,638	-	270,000	163,275	433,275	-	210,000	152,250	362,250	1,095,000	649,163	1,744,163
2027	-	-	620,000	312,113	932,113	-	270,000	153,825	423,825	-	210,000	144,375	354,375	1,100,000	610,313	1,710,313
2028	-	-	615,000	290,588	905,588	-	270,000	144,375	414,375	-	210,000	136,500	346,500	1,095,000	571,463	1,666,463
2029	-	-	615,000	269,063	884,063	-	270,000	134,925	404,925	-	210,000	128,625	338,625	1,095,000	532,613	1,627,613
2030	-	-	615,000	247,538	862,538	-	270,000	125,475	395,475	-	210,000	120,750	330,750	1,095,000	493,763	1,588,763
2031	-	-	615,000	226,013	841,013	-	265,000	116,025	381,025	-	210,000	112,875	322,875	1,090,000	454,913	1,544,913
2032	-	-	615,000	204,488	819,488	-	265,000	106,563	371,563	-	210,000	105,000	315,000	1,090,000	416,150	1,506,150
2033	-	-	615,000	182,963	797,963	-	265,000	97,388	362,388	-	210,000	97,125	307,125	1,090,000	377,475	1,467,475
2034	-	-	615,000	161,438	776,438	-	265,000	88,113	353,113	-	210,000	89,250	299,250	1,090,000	338,800	1,428,800
2035	-	-	615,000	139,913	754,913	-	265,000	78,838	343,838	-	210,000	81,375	291,375	1,090,000	300,125	1,390,125
2036	-	-	615,000	118,388	733,388	-	265,000	69,563	334,563	-	210,000	73,500	283,500	1,090,000	261,450	1,351,450
2037	-	-	615,000	96,863	711,863	-	265,000	60,288	325,288	-	205,000	65,625	270,625	1,085,000	222,775	1,307,775
2038	-	-	615,000	75,338	690,338	-	265,000	51,013	316,013	-	205,000	57,750	262,750	1,085,000	184,100	1,269,100
2039	-	-	615,000	53,813	668,813	-	265,000	41,738	306,738	-	205,000	49,969	254,969	1,085,000	145,519	1,230,519
2040	-	-	615,000	32,288	647,288	-	265,000	32,463	297,463	-	205,000	42,281	247,281	1,085,000	107,031	1,192,031
2041	-	-	615,000	10,763	625,763	-	265,000	23,188	288,188	-	205,000	34,594	239,594	1,085,000	68,544	1,153,544
2042	-	-	-	-	-	-	265,000	13,913	278,913	-	205,000	26,906	231,906	470,000	40,819	510,819
2043	-	-	-	-	-	-	265,000	4,638	269,638	-	205,000	19,219	224,219	470,000	23,856	493,856
2044	-	-	-	-	-	-	-	-	-	-	205,000	11,531	216,531	205,000	11,531	216,531
2045	-	-	-	-	-	-	-	-	-	-	205,000	3,844	208,844	205,000	3,844	208,844
2046	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2047	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2048	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2049	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2050	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2051	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2052	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2053	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	251,992	112,625	12,305,000	4,520,425	16,825,425	106,625	5,335,000	1,954,050	7,289,050	40,500	4,155,000	1,631,438	5,786,438	21,795,000	8,617,655	30,412,655

The following is the first year of the projects that are under our debt issuance plan (subject to change based on cash flow needs):

Year 1 - FY 2020-21 - Repay NOTES/Reissue notes/new projects	Remaining Authorized But Unissued	Capital Needs From CIP Plan 12/19	
Replacement of Trucks 29, 30 & Capital Equipment 1819	417,122		
TMS Roof Replacement (grant also)	215,984		SCHOOL
Road Bond Approved 11/2018	1,000,000		
TMS Windows, Exterior Doors, and PCB removal (grant also)	493,062		SCHOOL
School Bond issuance costs, etc - balance unspent so far	35,913		SCHOOL
TIS Gym Divider	9,467		SCHOOL
TIS Roof	31,429		SCHOOL
TIS Asbestos removal and replace floor tiles (grant also)	108,433		SCHOOL
Drainage Construction & Design FY17-18	100,000		
Old Cathole Road - previous bond (176,000)	234,800		
Replacement of Salt Shed Tarp 1819	78,790		
Pavement Maintenance FY 1819	380,000		
Birch Grove School	5,060,000		
TMS Roof Replacement (grant also) May 2020 contract complete end of summer 2020	1,000,000		SCHOOL
Replacement of Rescue 240	750,000		
TIS replacement of ceiling tiles	318,000		SCHOOL
TMS replacement of ceiling tiles	318,000		SCHOOL
Road Bond Approved 11/2018	795,000		
School Bond issuance costs, etc - balance unspent so far	229,912		
District Wide BOE Parking lot repavement		90,000	
Capital Equipment		210,870	
Replace Truck 35		177,000	
Firehouse Improvement Design		100,000	
Cross Farms Parking lot		151,800	
Total	11,575,912	729,670	12,305,582
Need to reissue GANs for \$4,505,000 also (see above)			
Additional Birch Grove Notes for Cash flow for grant holdback/grant anticipation	4,505,000		

Bolded projects are projects that we currently have Bond Anticipation Notes issued that will need to be paid off.

Comparative Debt service expenditure level for the next 5 years with the adopted debt management plan assumptions

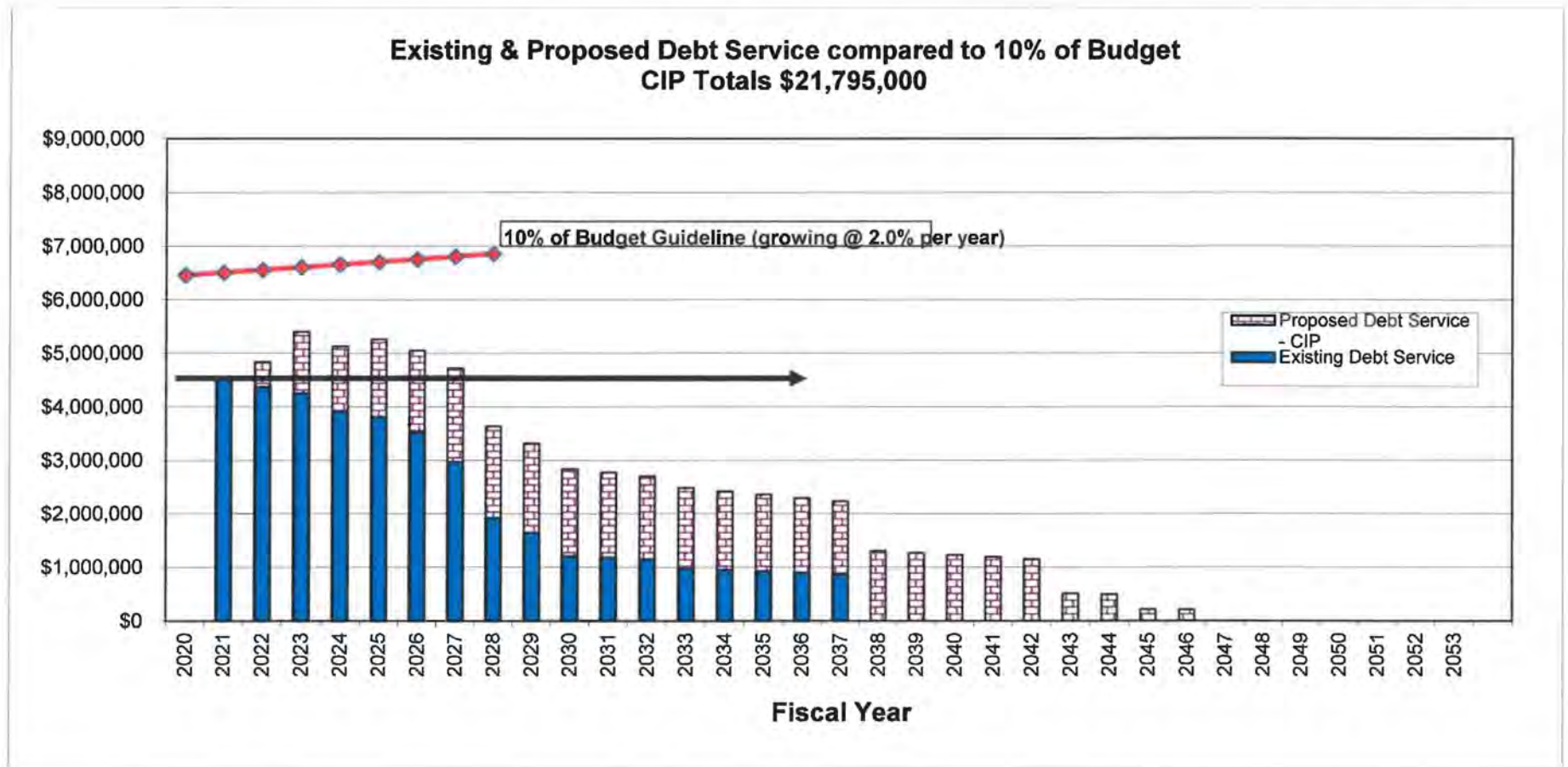


Note: These numbers reflect the actual cost of debt service. Our current Debt Management Plan reflects an amount of \$4,600,000 as part of the general fund budget during the first year and then increases to \$4,750,000 in year two. There will be additional increases over the next few years until other debt begins to expire. The balance between actual and budget will be paid by the Debt Reserve Fund which was established to ease the burden on the general fund impact for the future years.

Financial Indicators

- Tax Reform Act effective January 1, 2018 has positively impacted the municipal bond market resulting in more demand for tax-exempt securities (as there are fewer options to mitigate taxes).
- Federal Reserve has decreased short-term interest rates three times in 2019 to 1.75% and they are expected to continue to lower short-term rates in 2020.
- Long-term rates remain very close to all-time lows. Current yield on the 10-year U.S. Treasury Bond is 1.80% compared to the all-time low of 1.40%.
- The Town issued Bonds issued \$12,670,000 of short-term BANS at a rate of 1.22% and mature in September of 2020. Plans are to issue bonds in September 2020.
- The Town has above average bond ratings: S&P & Fitch both rate the Town “AAA”. These highest possible ratings will allow the Town to borrow at the lowest possible rate.
- Some factors mentioned in the recent S&P and Fitch reports that justify the AAA ratings include: Very Strong Management Practices, Strong Budget Flexibility and Liquidity and Limited Pension and OPEB liabilities.
- The Town has numerous formalized policies including: Fund Balance, Debt Service and Capital Improvement.
- The Town’s existing debt service amortizes aggressively, which helps to mitigate the impact of the proposed new debt.
- The proposed capital plan totals \$21,750,000 which would put moderate pressure on the Town’s debt budget. The bulk of the CIP is for school improvements, especially the Birch Grove School.
- In order to manage the projected increase in debt service, the Town would need to increase the annual debt service budget service budget for the next four years before debt levels off and starts to decrease again. Once it gets to our original level of \$4,550,000 or some other number to be determined by the Town Council we can begin to build reserves for future pay-as-you go projects.
- The Town’s aggressive existing debt amortization and debt reserve fund will help mitigate the impact of the new debt.

The following charts show a trend analysis of the Town's debt ratios the past year, current year, and projected years. The Town bond rating is AAA from S & P and AAA Fitch.



CAPITAL IMPROVEMENTS

Everything the Town does, from providing services to its residents and citizens, to equipping employees to effectively perform their jobs, requires the existence of certain basic physical assets. These assets include: streets, parks, buildings, school facilities, large equipment and technology. Assets must be purchased, maintained and replaced on a timely basis or their usefulness in providing public services will diminish. The General Fund allocation for capital improvement projects is only one of many funding sources.

Account Code	Descriptions	2020-2021	2020-2021
		Department Request	Manager Proposed
910-00	Capital Improvements	186,667	196,667
	Subtotal -- Capital Improvements	186,667	196,667

FUNCTION	ACTIVITY			PROGRAM				CODE	
Capital Improvements	Capital Improvements			Capital Improvement				910-00	
Line Item Description	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Adopted	2019-2020 Amended	2020-2021 Department Proposed	2020-2021 Manager Proposed	Increase (Decr) Over Adopted	% Increase (Decr) Over Adopted
CAPITAL IMPROVEMENTS/TRANSFER OUT	54,578	54,578	627,030	121,048	196,048	186,667	196,667	75,619	62.47%
OPERATING EXPENDITURES	54,578	54,578	627,030	121,048	196,048	186,667	196,667	75,619	62.47%
TOTAL CAPITAL IMPROVEMENTS RESERVE	54,578	54,578	627,030	121,048	196,048	186,667	196,667	75,619	62.47%

Purpose of Capital Improvements

In recognition that buildings, infrastructure, technology and major equipment are the physical foundation for providing services to the residents of the Town of Tolland, a five-year Capital Improvement Program (CIP) is prepared and reviewed annually. The purpose of the plan is to budget for the acquisition, replacement or renovation of major fixed assets. The underlying Capital Financing Policy establishes the methodology for including a program or project in the five-year Capital Improvement Program. The policy establishes the general financing goals and the specific elements that comprise a long-range financing strategy.

In accordance with the Town Charter, the Town Manager shall prepare and submit to the Town Council a five-year capital program at least three months prior to the annual budget referendum. The Town Manager and Finance Director prepare a Debt Management Plan (DMP) executive summary report for submission to the Town Council on an annual basis in conjunction with the CIP.

The Town's Charter obligates the Town Council to hold one or more public hearings on the CIP, publish in accordance with General Statutes the general summary of the capital program, and adopt the capital program with or without amendments after the public hearing for inclusion in the annual budget.

Capital Improvement Program Strategy/Guidelines

The Town's CIP is a comprehensive multi-year capital plan that identifies and prioritizes expected needs based on the Town's strategic plan, establishes project scope and cost, details estimated amounts of funding from various sources, and projects future operating and maintenance costs.

1. The Town will develop a five-year CIP for capital improvements; the first year of which will be adopted annually by the Town Council as the Capital Budget. The CIP shall include those projects that will preserve and provide, in the most efficient manner, the infrastructure necessary to achieve the highest level of public services and quality of life possible within the available financial resources. The Town will make all capital improvements in accordance with the Town Council's annually adopted CIP.
2. The Town will coordinate the development of the CIP with the development of the annual operating budget. Future operating costs associated with new capital projects will be projected and included in the operating budget forecasts. The Town will not construct or acquire a public facility if it is unable to adequately provide for the subsequent annual operation and maintenance costs of the facility.
3. The Town will maintain its assets at a level adequate to protect the Town's capital investment and minimize future maintenance and replacement costs.
4. The Town will identify the estimated cost and potential funding source or financing method for each capital project proposal before it is submitted to the Town Council for approval.
5. The Town Administration will monitor and manage capital project expenditures with all department managers on a monthly basis for each project in the annual Capital Budget.
6. The Town Manager's Office will identify the optimum mix and financing sources for all capital projects, in conjunction with the adopted Debt Management Policy.

Capital Planning Guidelines

The Town's Capital Budget guidelines define a capital project as:

- a. Any new or expanded physical facility, including preliminary design and related professional services.
- b. Land or property acquisition.
- c. Items of a non-recurring nature where the benefits are realized over a long period of time.

A project should also exhibit the following characteristics to be included in the CIP:

- Life Expectancy - the project's outcome, non-recurring in nature, should have a useful life of greater than eight years.
- Cost - cost should be a relatively high, non-operative expenditure for the Town; generally in excess of \$10,000 for equipment or plant facility improvements.

Capital projects can be broken out between recurring and non-recurring. ***Recurring projects*** are those that are included in almost every budget and have a regular replacement cycle. Examples of these projects are **capital equipment replacements and Streets and Roads**. Although the selected roads rotate each year and the capital equipment changes, they are on-going programs with regular replacement schedules. ***Non-recurring projects*** are significant non-routine expenditures such as school construction projects or major building renovations.

In conformity with the Equipment Aging Schedule assigned to Highway Garage and Parks and Facilities Garage, the Town is dedicated to budget the heavy equipment listed in this section.

The total amount allocated for Streets and Roads is \$1,179,913. This amount includes \$179,913 for Drainage Construction and Design. The amount allocated for Pavement Management is \$1,000,000. Funding sources for Streets and Roads will be \$795,000 in Referendum Bonds, \$114,984 from a Local Capital Improvement Program (LOCIP) grant, and \$269,929 from a Town Aid Road (TAR) grant. The remaining years of the CIP plan are to continue the ongoing program of resurfacing Tolland roads, and to repair or replace drainage and detention basins. The roads that have been chosen were prioritized by a computer program which assigns a PCI to all roads and the appropriate repaving strategies. Other projects included within the plan are mainly non-recurring one time projects or capital equipment purchases. Projects of major significance are the replacement of light duty vehicles, the Town of Tolland's share of upgrading the Vernon Water Pollution Control Plant, the purchase of GIS permit software, and replacement of capital equipment.

Town of Vernon Water Pollution Control Plant Upgrade

The Town of Vernon provides municipal wastewater treatment to Vernon, Ellington, Manchester, South Windsor and Tolland. The Vernon WPCA has been planning for the upgrades to the facility for several years. The Vernon WPCA currently operates a facility located at 100 Windsorville Road. The current facility was built in 1959 and upgraded in 1973 and 1993. The facility collects wastewater, treats the collected flow and discharges treated effluent to the Hockanum River. The facility provides a high level of treatment using biological and chemical treatment that operates continuously 24 hours a day, 7 days a week.

The CT Department of Energy and Environmental Protection (DEEP) has imposed a restrictive effluent phosphorous limit on the Vernon Water Pollution Control Facility (WPCF). To select the most cost effective approach to meeting the new limit, the Vernon WPCA prepared a Wastewater Facilities Plan.

The total project estimated cost is \$81,000,000. The town is eligible for funding assistance from DEEP under the Clean Water Fund. The costs for the portion of the project that is related to providing nitrogen removal is eligible for a 30% grant, and the costs for the phosphorous removal portion is eligible for a 50% grant. DEEP offers several funding assistance sources and all eligible project costs will receive a 20% grant assistance with the balance of the costs funded with a low interest loan (2%).

State grant funding programs are estimated to cover about \$25 million of the \$81,000,000 estimated total project cost. The Towns of Ellington, South Windsor, Manchester and Tolland through their inter-municipal agreements (IMA) are required to contribute to this capital project based on their percentage of allocated flow.

Tolland's contribution to the plant upgrade is based upon the daily flow allocation in the IMA (0.4 million gallons a day) divided by the permitted average daily flow of the plant (7.1 million gallons a day) = 5.63%

Tolland's Funding of the upgrade:

Tolland's total 20 year share of the project cost is estimated at \$3,298,110, which is subject to change.

- Tolland's share based on the Inter-municipal agreement is 5.63% of the prospective costs of the improvements, after grant proceeds
- The first payment is anticipated to be in FY 20-21. We had originally anticipated that a partial payment would be required in FY 19-20 and we had funded \$118,540 which remain in existing funds. The use of these existing funds will be phased into the budget in order to alleviate the burden all in one year. The first payment for FY 20-21 is estimated at \$ 192,706. Funding sources for this payment will be \$38,148 from the General Fund, use of the existing funds in the amount of \$55,000 and \$99,558 from the CNRE fund
- In FY 18-19 Town Council approved a resolution to deposit unanticipated State revenue of \$298,677 into the CNRE fund to be used over a 3-year period to alleviate the cost of the debt which will have to be built into the budget. This is the second year of phase-in of this plan
- In FY 21-22 Tolland's share increases to \$218,542 and then falls to \$164,906 for future years. We phased in the use of the previous funding to bridge our budget somewhat until the debt payment gets reduced
- The Town Council was in agreement in the past year's budget process to have the Town General Fund pay for 100% of Tolland's share of the upgrade for several reasons:
 - The burden that it would place on the sewer user rate would be substantial and could deter any future commercial growth or lead to current commercial businesses leaving Tolland.
 - The School system provides education for all Tolland students and is one of the major users served by this system. This provides a benefit on a town wide basis and if the sewer user rate would increase, the cost for the School system and other Town buildings/Fire Stations would have to pay those costs also creating a town wide budgetary impact.
 - The commercial district served includes Big Y, which provides the ability for all citizens to shop locally as well as to maintain some diversification in the grand list.
 - Tolland's current user rate is \$18 per thousand gallons which is significantly higher than Vernon's rate of \$5.75

Capital Financing Guidelines

1. *To minimize the reliance on long-term debt*, whenever possible, capital costs should be financed by means other than borrowing. Additionally, borrowing should be avoided for projects with a cost of less than \$100,000. In addition to soliciting outside grant funding, the Town should utilize pay-as-you-go methods such as regular contributions from the General Fund, use of funds in the Capital and Non-Recurring Expenditure Fund (CNRE), use of Special Revenue funds for appropriate projects.
2. *To make the most of capital financing strategy*, the Town Manager and Finance Director will project the future impact of financing capital projects in accordance with the Town's Debt Management Policy and Town Charter (Section 9-16).
3. *To keep up with maintenance scheduling*, the Town intends to set aside sufficient current revenues to finance on-going maintenance needs and to provide periodic replacement and renewal consistent with its philosophy of keeping its capital facilities and infrastructure systems in good repair, to maximize a capital asset's useful life and to avoid unnecessary borrowing. It is the Town's policy to develop master plans for scheduling this maintenance.
4. *To maintain credit ratings*, the Town will, at all times, manage its debt and sustain its financial position in order to seek and maintain at a minimum a credit rating of AA for Fitch Ratings and AA- for Standard & Poor's, or the highest credit rating possible. The Town is currently rated at AAA by both agencies and the goal is to maintain that rating.
5. *To build future reserves the Town established a CNRE fund*, which allows more flexibility in investments and serves as a future source of pay-as-you-go financing of capital projects. The fund may receive contributions from the sale of Town-owned buildings and property, transfers from the General Fund, unexpended balances of completed capital projects in the Capital Fund, and interest from CNRE Fund investments. The actual CNRE capital financing contributions will be determined through the annual Capital Budget process. Remaining balances from completed capital projects may be transferred to the CNRE Fund and added to the reserve fund as a source of financing for future capital projects. This would require a resolution from the Town Council.

Funding Sources

Significant Projects Funded by Taxes

Town Administration:	72,640	Replacement of Light Duty vehicles, and Planning & Zoning Permit Software
	38,148	Town of Vernon Water Pollution Control Plant - Upgrade
Board of Education	45,000	THS Tile Replacement, and TIS Sidewalk
Capital Equipment:	18,779	Replacement of Light Duty vehicles
Public Facilities:	22,100	Replacement of Underground Storage Tanks, and construction of ADA Pathway
	<u>\$ 196,667</u>	

Significant Projects Funded by Other Sources

Town Administration:	149,558	Replacement of Light Duty Trucks, and Town of Vernon Water Pollution Control Plant Upgrade
Board of Education:	175,000	District Wide Parking Lot Repavement, and THS Boiler Water Filtration System.
Capital Equipment:	420,870	Replacement of Light Duty and Heavy Duty Trucks
Fire and Ambulance:	465,000	Replacement of Personal Protective Equipment, and Self Contained Breathing Apparatus
Public Facilities:	110,000	Firehouse Improvement Design, and Air Conditioning Unit replacement
Public Works	70,000	Tree Trimming - from TAR Grant
Streets and Roads:	179,913	Drainage Construction and Design - from TAR Grant
	1,000,000	Pavement Management - \$795,000 from Referendum Bonds, \$114,984 from LOCIP Grant, and \$90,016 from TAR Grant
	<u>\$ 2,570,341</u>	
	<u>\$ 2,767,008</u>	

The major funding sources for capital improvements are: General Fund Contributions, Referendum and Non-referendum borrowing, State grants such as Town Aid Road (TAR) and Local Capital Improvement Plan (LOCIP), Capital and Non-Recurring Expenditures (CNRE) Fund, Existing Funds, Ambulance Fees, Recreation Fund Fees, Cemetery Fund, and other funding sources and unallocated funds.

- General Fund Contributions will finance \$196,667 or 5.0% of the Capital Improvement budget funding totals. These contributions are .34% of the total FY2020-21 general fund budget compared to .21% in FY2019-20. Historically the target level has been about 1% of the total operating budget. The minimal level of contribution for the last five fiscal years reflects the current economic environment.

Comparison of General Fund Contributions to Capital Improvements for FY 2017-2021

<u>Fiscal Years</u>	<u>Amount</u>	<u>% of Total Budget</u>
2016/17	54,578	0.10%
2017/18	54,578	0.10%
2018/19	61,906	0.11%
2019/20	121,048	0.21%
2020/21	196,667	0.34%

- Non-referendum bonds account for 14.72% of the capital funding totals and depend on the capacity of the Debt Service plan. The issuance of debt is authorized in a public hearing by resolution of the Town Council. Non-referendum debt authorizations in a fiscal year cannot exceed 5% of the current tax levy without a referendum vote. Non-referendum borrowing is permissible in 2021, according to the Town Charter, at a level not to exceed \$2,322,801 (based on the adjusted FY 2019-20 grand levy). The budget for FY 2020-21 recommends \$577,870.
- The Town uses short-term financing in the form of Bond Anticipation Notes (“BANS”) to provide interim cash flow, facilitate the timing of bond sales, avoid locking in high long-term interest rates during periods of market turmoil and to finance projects whose final cost is uncertain or is expected to be mitigated by grants and/or investment earnings.

The Town confines long-term borrowing to capital improvements or projects that cannot be financed with current resources. The Town will not fund current operations from the proceeds of borrowed funds. Whenever appropriate, the beneficiaries of a project or service will pay for it. For example, if a project is a general function of government that benefits the entire community, such as a school or library, the project will be paid for with general tax revenues or financed with general obligation bonds. Projects benefiting specific users such as water and sewer facilities, will be issued as general obligation bonds by the Town, using its full faith and credit pledge. Revenues will be derived from targeted taxes or assessments which will be used to offset the general obligation debt service. Whenever possible, projects with an estimated cost of less than \$100,000 are not financed with long-term debt.

Capital improvements financed through the issuance of debt are financed for a period not to exceed the useful life of the capital project, but in no event to exceed 20 years (30 years for sewer projects) or in accordance with Connecticut General Statutes.

- State and Federal grants (Local Capital Improvement Plan, Town Aid Road, CT DEEP Grant, and FEMA) account for \$454,913 or 11.59% of the capital budget funding totals. The Town attempts to fund capital projects with state and federal grants first, before using other funding sources. The FY2020-21 budget includes LOCIP grants of \$114,984, and Town Aid Road grants of \$339,929.
- CNRE Fund serves as a source of pay-as-you-go financing for capital projects. The CNRE is an integral part of the Town's capital financing strategy. The Town seeks to grow the fund to a level deemed sufficient to fully fund recurring expenditures for replacing capital equipment and maintaining public facilities that do not meet the Town's general obligation bond issuance guidelines. If the fund is not at its target level, appropriations from the CNRE fund shall not exceed the interest income earned on invested CNRE proceeds. In FY2021, there is \$149,558 in funding from the CNRE for the replacement of the Fire Marshal's vehicle and an upgrade for the Water Pollution Control Facility, as outlined earlier.
- Existing/ Other Funds account for balances that have accumulated from on-going multi-year projects or from projects with revised scopes.
- Proceeds from the sale or trade-in of equipment fluctuates from year to year (0%-9%). Equipment and vehicle replacement schedules are an integral part of the capital improvement process.
- Ambulance Fees support ambulance and fire capital equipment replacement and new vehicles as needed. In FY2021, \$465,000 will be used from the Ambulance Reserve for the replacement of Personal Protective Equipment and Self Contained Breathing Apparatus (SCBA). For several years, the Fire Department has applied for a Federal grant to fund the replacement of the SCBA and has not qualified for the funding. We can no longer wait for an award because the equipment is nearing the end of the allowed life and must be replaced. We will continue to apply for the grant and if it is received in the future the funds will be returned to the Ambulance Reserve fund.
- Other funding sources and unallocated funds consist of unappropriated or unanticipated revenues such as lease financing or reimbursements on previously completed projects.

Comparative Capital Improvement Budgets Summary 2019/2020 & 2020/2021

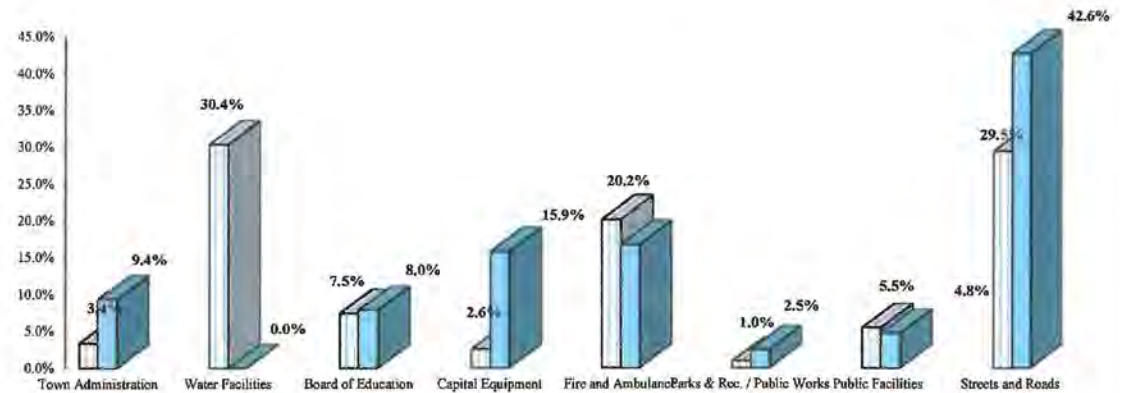
	2019/2020		2020/2021	
	Adopted		Proposed	
<u>Revenues:</u>				
General Fund	121,048	2.5%	196,667	7.1%
State and Federal Grants	769,185	15.6%	454,913	16.4%
Bonds/Notes	2,950,000	59.7%	1,372,870	49.6%
Ambulance Fees	247,500	5.0%	465,000	16.8%
CNRE	147,354	3.0%	149,558	5.4%
Other Sources	702,755	14.2%	128,000	4.6%
Total Revenues	4,937,842	100%	2,767,008	100.0%

Capital Revenue Sources 2019/2020 and 2020/2021 budget



Expenditures:				
Town Administration	166,335	3.4%	260,346	9.4%
Water Facilities	1,500,000	30.4%	-	0.0%
Board of Education	370,000	7.5%	220,000	8.0%
Capital Equipment	128,995	2.6%	439,649	15.9%
Fire and Ambulance	997,500	20.2%	465,000	16.8%
Parks & Rec. / Public Works	47,355	1.0%	70,000	2.5%
Public Facilities	273,344	5.5%	132,100	4.8%
Streets and Roads	1,454,313	29.5%	1,179,913	42.6%
Total Expenditures	4,937,842	100%	2,767,008	100.0%

Capital Expenditures 2019/2020 and 2020/2021 budget



Operating Costs associated with future Capital Budget

The table below depicts cost implications associated with new projects which is required by the Town Charter § C9-6. "Applicable associated operating costs and estimated tax rate ramifications shall also be included". Currently a majority of the Town's capital expenditures are associated with improvements or replacement and not expansions of operations. Only limited numbers of expansions will have a real impact on operating costs. There will also be significant savings recognized by implementing these projects. From the analytical prospective, the future operating costs are non-significant in nature. However, these costs must be presented to satisfy Town Charter requirements.

Tolland Capital Improvements Future Annual Increase in Operating Costs or (Savings)

	Vernon WPCA Plant Upgrade	Planning & Zonning Permit Software	BOE District Wide Parking Lot Repavement	BOE THS Boiler Water Filtration System	Capital Equipment Replacement	Public Facilities Firehouse Improvement Design	Pavement Management Program
Contractual Services	see note below ¹	(502) ²		see note below ³	see note below ⁴		
Maintenance							
Utilities							
Debt Service	3,298,110		90,000 ⁵		387,870 ⁵	100,000 ⁵	795,000 ⁵
Totals	3,298,110	(502)	90,000	-	387,870	100,000	795,000

(1) As outlined earlier, the project will satisfy mandated requirements for the system. Cost savings may result from increased operating efficiency, but it is too early to identify any savings.

(2) The current Permit Software is at the end of it's useful life. It will no longer be supported by the vendor.

(3) Installing a new Boiler Water Filtration System will reduce mechanical activity, thus creating less wear and tear on the system.

The current system is inefficient and at the end of it's useful life. The new Filtration System will extend the life of the boiler and reduce repairs.

(4) The project's realized savings are as follows:

- Avoid outsourcing costs due to lack of equipment and specialization.
- Avoid higher material and labor costs to maintain the equipment in the future.
- Improve technical and operational capabilities.

(5) The costs for these capital items have been incorporated into our Debt Management Plan (DMP). Since the life of these assets are long-term and their cost is substantial the costs are spread out over several years by utilizing debt which is paid annually from the Town's operating budget. The DMP is structured to incorporate new debt as old debt expires. This allows for a level impact on the Town's operating budget each year.

Equipment Aging Schedule for Units Assigned to Parks & Facilities Garage											
2019/2020 proposed 5 year CIP											
updated as of 11/2019											
Vehicle/Equip #	Description	Year	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Trucks:											
63 TOL	GMC 3500	1999									
87 TOL	GMC 3500	2003									
18 TOL	Ford F550	2004									
56 TOL	Ford F250	2006									
83 TOL	Ford F450	2007									
81 TOL	Ford F250	2007									
58 TOL	Ford F550	2007				1	2	3	4	5	6
75 TOL	3/4 Ton Van	2008			1	2	3	4	5	6	7
58 TOL	Ford F450	2011	10	11	12	13	14	15	16	17	18
61 TOL	Ford F250 (mechanics truck)	2013	8	9	10	11	12	13	14	15	16
58 TOL	Ford F550	2015	6	7	8	9	10	11	12	13	14
86 TOL	Ford F550	2016	4	5	6	7	8	9	10	11	12
59 TOL	International 4300 Durastar	2017	3	4	5	6	7	8	9	10	11
3 TOL	Ford F250	2018	2	3	4	5	6	7	8	9	10
Scheduled Replacements:											
81 TOL	Ford F250	2019	1	2	3	4	5	6	7	8	9
75 TOL	3/4 Ton Van	2020		new	1	2	3	4	5	6	7
53 TOL	Ford F450	2021		new	1	2	3	4	5	6	7
38 TOL	Ford F550	2022			new	1	2	3	4	5	6
56 TOL	Ford F250	2023				new	1	2	3	4	5
68 TOL	Ford F550	2023				new	1	2	3	4	5
Equipment:											
	Ford Tractor	1970									
	Sweepstar	1991									
	Easy Rake	1998									
	Gravelly Snow Blower	1999									
	Gravelly Snow Blower	1999									
	John Deere Tractor	2001									
	Easy Rake	2001									
	Skidsteer New Holland 180	2001									
	Easy Rake	2005	16	17	18	19	20	21	22	23	24
	Lazer Lawnmower	2005									
	Gravelly Snow Blower	2005									
	Cat Loader	2006	15	16	17	18	19	20	21	22	23
	Gravelly Snow Blower	2007									
	Lazer Lawnmower	2007									
	Kubota tractor	2007									
	4000 Lawnmower	2007									
	Line Painter	2008	15	16	17	18	19	20	21	22	23
	Skidsteer New Holland 170	2011	10	11	12	13	14	15	16	17	18
	Toro 5910 Mower	2010	10	11	12	13	14	15	16	17	18
	Ventrix mower/thrower	2013	9	10	11	12	13	14	15	16	17
	EdMark Lazer Lawnmower	2014	7	8	9	10	11	12	13	14	15
	EdMark Lazer Lawnmower	2014	7	8	9	10	11	12	13	14	15
	EdMark Lazer Lawnmower	2014	7	8	9	10	11	12	13	14	15
	EdMark Lazer Lawnmower	2014	7	8	9	10	11	12	13	14	15
	Easy Rake/Smithco Groomer	2015	5	6	7	8	9	10	11	12	13
	Line Painter	2017	3	4	5	6	7	8	9	10	11
	Toro Mower	2018	2	3	4	5	6	7	8	9	10
	60" Edmark Mower	2018	2	3	4	5	6	7	8	9	10
Scheduled Replacements:											
	Mini Excavator	2019	1	2	3	4	5	6	7	8	9
	Skidsteer New Holland 180	2020	new	1	2	3	4	5	6	7	8
	EdMark Lazer Lawnmower	2021		new	1	2	3	4	5	6	7
	EdMark Lazer Lawnmower	2021		new	1	2	3	4	5	6	7
	EdMark Lazer Lawnmower	2021		new	1	2	3	4	5	6	7
	EdMark Lazer Lawnmower	2021		new	1	2	3	4	5	6	7
	Toro 5910 Mower	2022			new	1	2	3	4	5	6
	Small Dump		recommended end of service						3 years past recommended end of service		
	Low Profile Dump		1 year past recommended end of service						4+ years recommended end of service		
	Pick Up		2 years past recommended end of service						scheduled for replacement		
	Van										

Equipment Aging Schedule for Units Assigned to Highway Garage

2019/2020 proposed 5 year CIP

updated as of 11/2019

Vehicle/Eqp #	Description	Year	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	FY 28/29
Trucks:											
12 TOL	International 4700 (Tree Truck)	2000	20	21	22	23	24	25	26	27	28
64 TOL	Ford F250	2002	18	19	20	21	22	23	24	25	26
35 TOL	Western Star Dump	2002	18	19	20	21	22	23	24	25	26
8 TOL	Ford Utility (new body in 2018)	2003/2018	19	20	21	22	23	24	25	26	27
9 TOL	Ford F150	2003	19	20	21	22	23	24	25	26	27
23 TOL	Mack 10 Wheel (refurbished 2015)	2004	16	17	18	19	20	21	22	23	24
33 TOL	Mack Dump	2005	17	18	19	20	21	22	23	24	25
10 TOL	Ford F250 P/U	2007	14	15	16	17	18	19	20	21	22
25 TOL	Ford D-550 Dump	2007	14	15	16	17	18	19	20	21	22
14 TOL	GMC 7500	2008	12	13	14	15	16	17	18	19	20
21 TOL	Mack Dump	2008	12	13	14	15	16	17	18	19	20
27 TOL	International 7400	2008	12	13	14	15	16	17	18	19	20
31 TOL	International 7400	2009	11	12	13	14	15	16	17	18	19
26 TOL	International 7400	2012	9	10	11	12	13	14	15	16	17
32 TOL	International 7400	2012	9	10	11	12	13	14	15	16	17
51 TOL	International 7400	2013	8	9	10	11	12	13	14	15	16
28 TOL	International 7400	2014	7	8	9	10	11	12	13	14	15
11 TOL	Ford F350	2015	6	7	8	9	10	11	12	13	14
13 TOL	Ford F350 Rack Body	2015	6	7	8	9	10	11	12	13	14
2 TOL	Ford F350	2015	6	7	8	9	10	11	12	13	14
24 TOL	International 7400	2016	5	6	7	8	9	10	11	12	13
6 TOL	International Low Pro 4300	2016	5	6	7	8	9	10	11	12	13
4 TOL	Ford F250	2018	2	3	4	5	6	7	8	9	10
29 TOL	International 7400	2018	2	3	4	5	6	7	8	9	10
30 TOL	International 7400	2018	2	3	4	5	6	7	8	9	10
Scheduled Replacements:											
9 TOL	Ford F250	2020	new	1	2	3	4	5	6	7	8
33 TOL	Mack Dump- Refurbishing	2020	refurbishing	1	2	3	4	5	6	7	8
25 TOL	Ford D-550 Dump	2020	new	1	2	3	4	5	6	7	8
35 TOL	International 7400	2021	new	1	2	3	4	5	6	7	8
8 TOL	Ford Utility	2021	new	1	2	3	4	5	6	7	8
64 TOL	Ford F250	2023	new	1	2	3	4	5	6	7	8
10 TOL	Ford F250 P/U	2023	new	1	2	3	4	5	6	7	8
Heavy Equipment:											
	Cat Grader	1972	Sold as surplus			Used					
7 TOL	Vac-All (Vac-Con)	2000	20	21	22	23	New	1	2	3	4
20 TOL	Cat 938 Loader	2002	18	New							
19 TOL	Elgin Sweeper	2003	19	20	21	New	1	2	3	4	5
	Paver (used)	2007	13	14	15	16	17	18	19	20	21
	Roadside Mower	2010	10	11	12	13	14	15	16	17	18
	Hyundai Excavator 4500	2011	10	11	12	13	14	15	16	17	18
17 TOL	Cat Loader 924	2014	7	8	9	10	11	12	13	14	15
22 TOL	Cat Backhoe	2014	7	8	9	10	11	12	13	14	15
	Wacker Pro-Line Roller	2017	3	4	5	6	7	8	9	10	11
Scheduled Replacements:											
20 TOL	Front End Loader	2022			new						
	Big Truck		recommended end of service				3 years past recommended end of service				
	Low Profile Dump		1 year past recommended end of service				4 years or more past recommended end of service				
	Small Dump		2 years past recommended end of service				scheduled for replacement				
	Pick Up w/Utility Body										
	Pick Up										

Town of Tolland
Departmental Capital Projects Update As of 11/5/2019

Page 1

Department: Board of Education

Division: Central Office

Prepared By: Walter Willett Superintendent

Date Prepared: November 5, 2019 to tie to LH numbers

** BOE Proj/Town Capital Funds Carried from FY18
 Town Bonded Projects FY19-20
 BOE Capital Requests FY19-26

When Opportunity Arises

Dept. Priority	Project Title	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	TOTAL	WOA
HIGH	TMS Paving of parking lot (exclud access Rd & e)	259,310								259,310	
HIGH	TMS New concrete front sidewalk	45,000								45,000	
HIGH	THS Gym floor	35,000								35,000	
HIGH	TMS Gym floor	25,000								25,000	
HIGH	Dist Wide IT School Surveillance & Access Control	35,000								35,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12			108,431						108,431	
MEDIUM	THS VCT Tile replacements Multi-areas	10,000		10,000	10,000					30,000	
MEDIUM	Dist Wide BOE office Window replacement		8,400							8,400	
MEDIUM	TIS Sidewalk Connection to front of School			35,000						35,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12					108,431				108,431	
MEDIUM	Dist Wide BOE Parking lot repavement			90,000						90,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12						108,431			108,431	
MEDIUM	THS Boiler Water Filtration System			85,000						85,000	
MEDIUM	TMS and TIS Geothermal Purge Cart		4,000							4,000	
MEDIUM	THS CO2 Sensor Replacements		14,000							14,000	
MEDIUM	TMS and TIS Spare Geothermal CXM Units		9,000							9,000	
MEDIUM	THS Security Panel/Burglar system				15,000					15,000	
MEDIUM	TMS Library and Main Office carpet				26,950					26,950	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12				108,431					108,431	
MEDIUM	TIS Window Glass Replacements				16,850					16,850	
MEDIUM	THS,TMS,TIS Interior Lighting LED Upgrades		343,000							343,000	
HIGH	Dist Wide Wireless Access Point Upgrades					130,800				130,800	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12							108,431		108,431	
MEDIUM	TIS Modular Roof Replacement						45,000			45,000	
MEDIUM	TMS & THS Computer 1 to 1 Initiative Grd 6-12								108,431	108,431	
MEDIUM	TIS Hobart HighTempConveyorDishwasher&Sink Station			\$44,539						44,539	
HIGH	THS Roof Replacement								5,500,000	5,500,000	

HIGH	THS Classroom Tech Upgrades									126,122
MEDIUM	THS STEM/Math Enhancement									50,000
HIGH	THS Business Lab Upgrade									16,125
HIGH	THS Music & Art Lab Upgrade									52,964
HIGH	TMS Classroom Tech Upgrades									93,000
HIGH	THS Science Lab Tech Upgrades									56,761
MEDIUM	TMS STEM/Math Enhancement									30,000
MEDIUM	TIS Carpet for Library and Main Office			15,000	Partially completed Summer 2019 with Asbestos Abatement(Library only)				15,000	
MEDIUM	TIS Replacement Ceiling Tile (Building wide)	318,000	Bonded/Not Begun-Summer 2020					318,000		
CRITICAL	TMS Roof Replacement Section A-S	2,352,000	Bonded/Design phase-Summer 2020 complete-\$43,023.28 expenses to date					2,352,000		
HIGH	TIS Asbestos removal & replacement of floor tiles	452,180	Bonded/Completed-11/24/03-25					452,180		
MEDIUM	TMS Replacement Ceiling Tile (Building wide)	318,000	Bonded/Not Begun-Summer 2020					318,000		
HIGH	Dist Wide School Bldg Security Upgrades	500,000	Bonded, 38% complete- \$447,797.58 YTD					500,000		
HIGH	TMS Window, Exterior Doors & PCB Removal	880,000	Bonded/Obors/Completed Summer 2019-Windows Scheduled Summer 2020-\$320,591 spent to date					880,000		
HIGH	TIS Classroom Tech Upgrades									107,590
HIGH	TIS Science Lab Tech Upgrades									34,071
MEDIUM	THS Graphics Lab Upgrade									29,200
MEDIUM	TMS Computer Ed Labs Upgrade									75,450
MEDIUM	THS World Language Lab Upgrade									23,640
MEDIUM	TMS Art & Music Labs Upgrade									35,173
MEDIUM	TMS Replacement Science Lab Furniture									36,380
MEDIUM	TMS Renovation of 6 Science Labs									1,060,000
MEDIUM	TMS Technology Ed Labs Upgrade									26,240
MEDIUM	TIS Computer Ed Lab Upgrade									14,818
MEDIUM	TIS Keyboarding Lab Upgrade									38,853
MEDIUM	TIS Library Lab Upgrade									24,308
MEDIUM	THS CADD Lab Upgrade									22,728
CRITICAL	DW Cloud Native Network Project(secure&fast)									49,135
HIGH	DR Server Upgrades									15,413

BOE TOTAL CAPITAL PROJECTS w/o WOA	\$909,310	\$4,698,580	\$387,970	\$177,231	\$239,231	\$153,431	\$108,431	\$5,608,431	\$12,282,615	\$2,017,971
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BOE CAPITAL PROJECTS REQUESTED	\$10,000	\$378,400	\$372,970	\$177,231	\$239,231	\$153,431	\$108,431	\$5,608,431	\$7,048,125
BOE CAPITAL PROJECTS BONDED BY TOWN	\$500,000	\$4,320,180	\$15,000	\$0	\$0	\$0	\$0	\$0	\$4,835,180
BOE CAPITAL PROJECTS "WOA"	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,017,971
** BOE Proj/Town Capital Funds Carried from FY18	\$399,310	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$399,310

ALL CAPITAL PROJECTS	\$909,310	\$4,698,580	\$387,970	\$177,231	\$239,231	\$153,431	\$108,431	\$5,608,431	\$14,300,586
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Note: ** BOE Proj/Town Capital Funds Carried from FY18
Projects Funded Per L Hancock TC agenda item of 5.14.19

5-YEAR CAPITAL IMPROVEMENT PLAN BUDGET SUMMARIES

YEAR 1: FY 2020-2021

YEAR 2: FY 2021-2022

YEAR 3: FY 2022-2023

YEAR 4: FY 2023-2024

YEAR 5: FY 2024-2025

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2020-2021 THROUGH 2024-2025
Italic indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds for next budget	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	Funding Totals FY 2021-2025
TOWN ADMINISTRATION								
Town Administration								
<i>Replacement of Light Duty Vehicles - Town</i>	<i>118,962</i>		<i>22,854</i>	<i>25,854</i>	<i>25,854</i>	<i>22,200</i>	<i>22,200</i>	<i>118,962</i>
<i>Replacement of Light Duty Vehicles - BOE</i>	<i>42,644</i>		<i>12,786</i>	<i>12,786</i>	<i>12,786</i>	<i>4,286</i>		<i>42,644</i>
New Chevy Tahoe for Fire Marshal	70,000		70,000					70,000
Town of Vernon Water Pollution Control Facility Plan	4,146,805	118,540	137,706	155,002	164,906	164,906	164,906	905,966
Permit Software	17,000		17,000					17,000
SUBTOTAL TOWN ADMINISTRATION	4,395,411	118,540	260,346	193,642	203,546	191,392	187,106	1,154,572
BOARD OF EDUCATION								
Board of Education								
THS VCT Tile Replacement - Multi Areas	30,000	10,000	10,000	10,000				30,000
District Wide BOE Parking Lot Repavement	90,000		90,000					90,000
THS Boiler Water Filtration System	85,000		85,000					85,000
TIS Sidewalk Connection to Front of School	35,000		35,000					35,000
TIS Hobart High Temp Conveyor Dishwasher & Sink	44,539			44,539				44,539
THS Security Panel/Burglar System	15,000			15,000				15,000
TMS Library and Main Office Carpet	26,950			26,950				26,950
TIS Windows Glass Replacements	16,850			16,850				16,850
District Wide Wireless Access Point Upgrades	130,800				130,800			130,800
TIS Modular Roof Replacement	45,000					45,000		45,000
SUBTOTAL BOARD OF EDUCATION	519,139	10,000	220,000	113,339	130,800	45,000	0	519,139

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2020-2021 THROUGH 2024-2025
Italics indicates the recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	Funding Totals FY 2021-2025
CAPITAL EQUIPMENT								
Capital Equipment								
<i>Replacement of Light Duty Vehicles</i>	60,787		18,779	13,429	13,579	7,500	7,500	60,787
Replacement of Truck #25	84,710		84,710					84,710
Refurbishment of Truck #33	52,000		52,000					52,000
Replacement of Truck #9	33,000		33,000					33,000
Replacement of Truck #35	177,000		177,000					177,000
New Holland Skid Steer	74,160		74,160					74,160
Cargo Van #75 (Parks)	38,805			38,805				38,805
Front End Loader	275,000			275,000				275,000
Replacement of Truck #53	88,950			88,950				88,950
72" Exmark Mowers (4)	50,000			50,000				50,000
Replacement of Service Truck 450	52,105			52,105				52,105
Replacement of Truck #38	93,181				93,181			93,181
16' Toro Mower	103,950				103,950			103,950
Replacement of Truck #68	77,000				77,000			77,000
Replacement of Truck #10	38,500				38,500			38,500
Replacement of Truck #64	38,500				38,500			38,500
Pick Up Truck #56	35,200					35,200		35,200
Van Con	410,000						410,000	410,000
SUBTOTAL CAPITAL EQUIPMENT	1,782,848	0	439,649	518,289	364,710	42,700	417,500	1,782,848
FIRE AND AMBULANCE								
Fire and Ambulance								
<i>Contribution to Emergency Services Equipment Reserve</i>								
Replacement of Personal Protective Equipment	45,000		45,000					45,000
Replacement of Self Contained Breathing Apparatus	450,000	30,000	420,000					450,000
Replacement of Ambulance 640	285,000			285,000				285,000
Replacement of Ambulance 540	295,000				295,000			295,000
Refurbishment of ET-240	140,000				140,000			140,000
Replacement of Engine Tank 340	700,000					700,000		700,000
Refurbish Tank 140	85,000					85,000		85,000
Replacement of Engine Tank 440	725,000						725,000	725,000
Refurbish Tank 440	85,000						85,000	85,000
SUBTOTAL FIRE AND AMBULANCE	2,810,000	30,000	465,000	285,000	435,000	785,000	810,000	2,810,000

FIVE YEAR CAPITAL IMPROVEMENT PLAN
BUDGET SUMMARIES FOR FISCAL YEARS 2020-2021 THROUGH 2024-2025
Italics indicated recurring projects

PROJECT SUMMARY DESCRIPTIONS	Project Cost	Existing Funds	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025	Funding Totals FY 2021-2025
PARKS AND RECREATION								
Parks and Recreation								
NO PROJECTS FOR NEXT 5 YEARS								0
SUBTOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0
PUBLIC FACILITIES								
Public Facilities								
Replace Underground Storage Tanks at Jail Museum	12,100		12,100					12,100
Firehouse Improvement Design	100,000		100,000					100,000
Air Conditioning Unit Replacement	10,000		10,000					10,000
Firehouse Improvement Implementation	3,000,000			3,000,000				3,000,000
Jail Museum Roof Replacement	66,000			66,000				66,000
ADA Pathways Cross Farms Park - Design Fees	10,000		10,000					10,000
Pole Sheds	88,000				88,000			88,000
Public Facilities Yearly Improvements	60,000			15,000	15,000	15,000	15,000	60,000
SUBTOTAL PUBLIC FACILITIES	3,346,100	0	132,100	3,081,000	103,000	15,000	15,000	3,346,100
PUBLIC WORKS								
Public Works								
Tree Trimming	350,000		70,000	70,000	70,000	70,000	70,000	350,000
SUBTOTAL PUBLIC WORKS	350,000	0	70,000	70,000	70,000	70,000	70,000	350,000
STREETS AND ROADS								
Construction and Reconstruction								
<i>Drainage Construction and Design</i>	475,739		179,913	103,913	91,913	50,000	50,000	475,739
Pavement Management								
Road Improvements	5,000,000	1,000,000	795,000	800,000	795,000	820,000	790,000	5,000,000
Cross Farms Parking Lot (Rear)	151,800			151,800				151,800
Various Roads	1,279,826		205,000	200,000	205,000	334,913	334,913	1,279,826
SUBTOTAL STREETS AND ROADS	6,907,365	1,000,000	1,179,913	1,255,713	1,091,913	1,204,913	1,174,913	6,907,365
CIP GRAND TOTALS	20,110,863	1,158,540	2,767,008	5,516,983	2,398,969	2,354,005	2,674,519	16,870,024

YEAR 1

2020 – 2021

YEAR 1 CAPITAL BUDGET SUMMARY FISCAL YEAR 2020-2021													
YEAR 1 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ==>	1,158,540	196,667	669,468	0	2,322,801	795,000	114,984	339,929	0	0	1,039,132	128,000	6,764,521
TOWN ADMINISTRATION													
Town Administration	118,540	110,788	149,558	0	0	0	0	0	0	0	0	0	378,886
BOARD OF EDUCATION													
Board of Education	10,000	45,000	0	0	90,000	0	0	0	0	0	0	85,000	230,000
CAPITAL EQUIPMENT													
Capital Equipment	0	18,779	0	0	387,870	0	0	0	0	0	0	33,000	439,649
FIRE AND AMBULANCE													
Fire and Ambulance	30,000	0	0	0	0	0	0	0	0	0	465,000	0	495,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	22,100	0	0	100,000	0	0	0	0	0	0	10,000	132,100
PUBLIC WORKS													
Tree Trimming	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	179,913	0	0	0	0	179,913
Pavement Management	1,000,000	0	0	0	0	795,000	114,984	90,016	0	0	0	0	2,000,000
SUMMARY PROJECT TOTALS	1,158,540	196,667	149,558	0	577,870	795,000	114,984	339,929	0	0	465,000	128,000	3,925,548
FUNDING SOURCE VARIANCES	0	0	519,910	0	1,744,931	0	0	0	0	0	574,132	0	2,838,973

FUNCTION	ACTIVITY				PROGRAM										CODE
FY 2020-2021 Capital Budget - Year 1	Town Administration				Town Administration										2000-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	22,854		22,854											22,854	
List of Town Vehicles: 2020 Ford Explorer - Building Inspection (7 years)** 2020 Ford Explorer - Public Works Director (7 years)** 2011 F-150 Pickup Truck - Canine 2013 Ford Explorer - Pool/Planner 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2015 Ford Explorer - Assessor 2016 Mini-Van - Elderly 2020 Chevy Tahoe - Fire Marshal - includes radios, etc	70,000		20,000	50,000										70,000	
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786	
** These vehicles are the only ones that get replaced on a seven year cycle. Their replacements go into the pooled vehicles.															
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110. General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906 ** \$118,540 budgeted in FY 18/19 will be used to offset increase. Using \$55,000 in FY 20/21 and \$63,540 in FY 21/22. This is year 2 of the 3 year phase in use of CNRE at \$99,558.	3,298,110	118,540	38,148	99,558										256,246	
Permit Software Convert on-line building, planning and zoning permitting services to a new software program, since the current program expires.	17,000		17,000											17,000	
TOTAL TOWN ADMINISTRATION	3,420,750	118,540	110,788	149,558	0	0	0	0	0	0	0	0	0	378,886	

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 1	Board of Education		Board of Education											2010-06
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
District Wide BOE Parking Lot Repavement Current parking lot is at the end of its useful life. There is severe cracking, heaves and degradation throughout the parking lot and two egress entrances and exits. The parking lot is also shared by the neighboring church and daycare provider. Proposed work would be to remove 21,056 square feet of bituminous asphalt and install two new courses of bituminous asphalt at least 2" compacted (binder and weaving layer). (Bonding as combined with Public Works paving, just shown separately here)	90,000					90,000								90,000
THS VCT Tile Replacements - Multi Areas The High School contains a discontinued vinyl composition tile that is no longer available for purchase. Although the worst of the cracked areas in the A wing will be addressed with bond funds, there are numerous other areas that are showing significant cracking that should be addressed over time. They are: *the backside of the A hall, turf field side of the school *the hallway outside of the athletic areas *the hallway on south side of technology hallway *the hallway outside of the gym between cafeteria side *hallway outside the Pre-K Child Development and within the Child Development classroom itself	30,000	10,000	10,000											20,000
THS Boiler Water Filtration System The BOE would like to consider the installation of Forsta in-line filter system to be installed on its central plant HVAC system at Tolland High School. With the high mineral content of the water being supplied to THS via the Tolland Water Fund our makeup water for the boilers and chillers is at high risk for corroding HVAC equipment, creating blockage at valves and creating leaks at joints and other bonding areas. The installation of such a system should help to protect very costly equipment, reduce maintenance and repairs and improve performance of the equipment. (Funding from the Utility Reserve Fund)	85,000												85,000	85,000
TIS Sidewalk Connection from Portables to Front of School With the Parker School conversion to Senior Housing, access to the Tolland Intermediate School Portable classrooms by vehicle has drastically been reduced. Furthermore, ADA access to and from the building has also been limited to roughly an 8' area of sidewalk that abuts the Senior Housing new parking lot and flower garden near the TIS FRC entrance. The current sidewalk on the side of TIS between the main building and the portables and plans for vehicle access need to be considered for storage reasons. Furthermore, the Town of Tolland is working on a grant project to build an ADA sidewalk that stretches from the Tolland Public Library to the canopy of TIS. This access path is to facilitate foot traffic between the School, the Recreation Center and Senior Housing to Tolland Green.	35,000		35,000											35,000
TOTAL BOARD OF EDUCATION	240,000	10,000	45,000	0	0	90,000	0	0	0	0	0	0	85,000	230,000

FUNCTION	ACTIVITY													CODE
FY 2020-2021 Capital Budget - Year 1	Capital Equipment													2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Capital Equipment	210,870					210,870								210,870
Replacement of Truck #25 (\$84,710) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the construction season. The current vehicle is considered in fair condition and is a 2007 Ford F-550 that has 71,310 miles on it. We intend to purchase a new plow and sander for this truck off of the CT State Bid.														
Refurbishing of Truck #33 (Highway) (\$52,000) This vehicle is a 2005 Mack CV712 with 106,579 miles on it. The cab and chassis are in decent condition but the body is deteriorating due to the exposure to the winter salt. We are proposing to refurbish the body and have the entire truck sandblasted and painted. This will include a new ground speed control system also. We feel we can get another 8-10 years out of this vehicle. This has been rated as good/poor condition. (cost of new truck would be estimated at \$177,000)														
New Holland Skid Steer (Parks) (\$74,160) This piece of equipment is used almost daily on field prep as well as during snow removal operations. We also use it heavily with attachments such as augers, brush hogs and forks for off-loading equipment and supplies. The unit it shall replace is a 2001 with approximately 3,500 hours on it and it is classified as fair condition.														
Replacement of Truck #9 (\$33,000) (Highway) This truck is a 2003 F-150, 4 wheel drive pick-up truck with 135,110 miles on it. It's primary use is for transportation of the crew, tools and for responding to areas of concern with cones, barricades etc. The floor has been replaced in both the cab and in the bed of the truck due to excessive rot. The engine is a small V-8 which is becoming weaker and the complete exhaust system, including manifolds are in need of replacement. This is classified as being in poor condition. (Funded by Cemetery Fund)	33,000												33,000	33,000
Replacement of Truck #35 This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the construction season. The current vehicle is considered in fair condition and is a 2002 Western Star that has 93,593 miles and 10,692 hours on it. This vehicle is also designated as a water truck during the summer months and is in fair to poor condition.	177,000					177,000								177,000
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	18,779		18,779											18,779
List of Public Works Vehicles: 2018 F-250 Pickup Truck - Highway Supervisor 2018 F-250 Pickup Truck - Parks Supervisor 2015 F-350 Truck - Operations Manager														
TOTAL CAPITAL EQUIPMENT	439,649	0	18,779	0	0	387,870	0	0	0	0	0	0	33,000	439,649

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2020-2021 Capital Budget - Year 1	Fire and Ambulance										Fire and Ambulance				2030-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Replacement of Personal Protective Equipment Replacement of Firefighters' Personal Protective Equipment includes helmets, hoods, jacket, gloves, pants and boots to comply with NFPA 1851. Firefighters' personal protective equipment is not certified for use 10 years after date of manufacture or sooner depending on the exposures. To replace 14 sets of gear.	45,000											45,000		45,000	
Replacement of Self Contained Breathing Apparatus In 2004 the department replaced our Self Contained Breathing Apparatus (SCBA). Maintenance costs have steadily been increasing the last several years to about \$7,000 annually and \$17,500 every few years to replace the high pressure hoses. Next to personal protective jackets, pants, helmets and boots this is one of the most important pieces of safety equipment that our staff utilizes. SCBA's are worn by firefighters in every environment that is considered to be an Immediate Danger to Life and Health (IDLH) Current brand in use renders difficulty to procure parts for replacement. The breathing air bottles are past their useful life span according to the manufacturer.	450,000	30,000										420,000		450,000	
**In previous years a project had been approved with grant funding of \$30,000 from Town funding. The grant was denied, but the Town funding is still in place															
TOTAL FIRE AND AMBULANCE	495,000	30,000	0	0	0	0	0	0	0	0	0	465,000	0	495,000	

[illegible]

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2020-2021 Capital Budget - Year 1	Public Facilities										Public Facilities				2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Underground Storage Tanks at Jail Museum The existing UST (Underground Storage Tank) is reaching the end of its useful life. It is believed to be approximately 20 years old which is the recommended time of replacement. This project would entail removing the UST and installing two above ground fuel tanks in the Jail's basement. Contaminated soil would impact this projected cost.	12,100		12,100											12,100	
Firehouse Improvement Design In this step the Town will work with an architect/design firm to develop a scope of work that will bring the three firehouses up to the current building codes, ADA compliance and incorporate some of the requests from the building occupants as well.	100,000					100,000								100,000	
Air Conditioning Unit Replacement The A/C unit for the Fire Training Center server room is inadequate to provide the appropriate level of a climate controlled environment in order to protect the servers. The current system continues to fail and is not designed for the use for this purpose. A new system will provide the adequate system protection and will be more energy efficient. (Funded by Utility Reserve Fund)	10,000												10,000	10,000	
ADA Pathways Cross Farms Park - Design Fees Town Citizens have expressed a concern for the lack of ADA access to the athletic fields at Cross Farms Park. None of the athletic fields have handicapped access that complies with the CT State Building Code of "Title II" of the Americans with Disabilities Act. There are residents with disabilities that cannot access the fields and have expressed a desire to attend the games. The site is challenged and needs to be professionally designed to comply with ADA standards and drainage modifications. These funds would be used towards a design that could then be used to determine the cost of implementation.	10,000		10,000											10,000	
TOTAL PUBLIC FACILITIES	132,100	0	22,100	0	0	100,000	0	0	0	0	0	0	10,000	132,100	

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2020-2021 Capital Budget - Year 1		Public Works							Tree Trimming						2055-00
Project Description		Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Tree Trimming Elimination of hazardous trees due to damage done by insect infestation.		70,000								70,000					70,000
TOTAL PUBLIC WORKS		70,000	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2020-2021 Capital Budget - Year 1	Streets and Roads		Construction and Reconstruction											2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	179,913								179,913					179,913

FUNCTION	ACTIVITY												CODE	
FY 2020-2021 Capital Budget - Year 1	Streets and Roads												2060-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	205,000							114,984	90,016					205,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	1,000,000					795,000							1,795,000
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$795,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$795,000 Year Five: FY 2023/2024 - \$820,000 Year Six: FY 2024/2025 - \$790,000														
TOTAL PAVEMENT MANAGEMENT	5,205,000	1,000,000	0	0	0	0	795,000	114,984	90,016	0	0	0	0	2,000,000

YEAR 2

2021 – 2022

YEAR 2 CAPITAL BUDGET SUMMARY FISCAL YEAR 2021-2022													
YEAR 2 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ==>	2,071,246	259,657	519,910	0	617,855	3,800,000	114,984	339,929	0	0	799,132	0	8,522,713
TOWN ADMINISTRATION													
Town Administration	256,246	94,084	99,558	0	0	0	0	0	0	0	0	0	449,888
BOARD OF EDUCATION													
Board of Education	20,000	98,339	0	0	0	0	15,000	0	0	0	0	0	133,339
CAPITAL EQUIPMENT													
Capital Equipment	0	52,234	0	0	466,055	0	0	0	0	0	0	0	518,289
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	285,000	0	285,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	15,000	0	0	0	3,000,000	66,000	0	0	0	0	0	3,081,000
PUBLIC WORKS													
Tree Trimming	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	103,913	0	0	0	0	103,913
Pavement Management	1,795,000	0	0	0	151,800	800,000	33,984	166,016	0	0	0	0	2,946,800
SUMMARY PROJECT TOTALS	2,071,246	259,657	99,558	0	617,855	3,800,000	114,984	339,929	0	0	285,000	0	7,588,229
FUNDING SOURCE VARIANCES	0	0	420,352	0	0	0	0	0	0	0	514,132	0	934,484

FUNCTION	ACTIVITY				PROGRAM										CODE
FY 2021-2022 Capital Budget - Year 2	Town Administration				Town Administration										2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	25,854		25,854											25,854	
List of Town Vehicles: 2020 Ford Explorer - Building Inspection (7 years)** 2020 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2013 Ford Explorer - Pool/Planner 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2015 Ford Explorer - Assessor 2016 Mini-Van - Elderly 2020 Chevy Tahoe - Fire Marshal															
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	12,786		12,786											12,786	
** These vehicles are the only ones that get replaced on a seven year cycle. Their replacements go into the pooled vehicles.															
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110.	3,298,110	256,246	55,444	99,558										411,248	
General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906															
** \$118,540 budgeted in FY 18/19 will be used to offset increase. Used \$55,000 in FY 20/21 and \$63,540 this year. This is year 3 of the 3 year phase in use of CNRE at \$99,558.															
TOTAL TOWN ADMINISTRATION	3,336,750	256,246	94,084	99,558	0	0	0	0	0	0	0	0	0	449,888	

FUNCTION		ACTIVITY							PROGRAM					CODE
FY 2021-2022 Capital Budget - Year 2		Board of Education							District Wide					2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET							FUNDING SOURCES					Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
THS Security Panel/Burglar System The current security panel is operational but the Tolland BOE is looking to integrate all four schools onto the same security platform. The High School has an Ademco system with Honeywell keypads that will be upgraded to a current platform with the same compatible software. The keypads, wiring and contracts can remain the same based upon the age of the unit but the head end controller unit will need to be changed.	15,000							15,000						15,000
TMS Library and Main Office Carpet The current carpet in the Main Office, Guidance and Library areas are at the end of their useful lives. There is significant staining, wear and tear and are in need of replacement. The cost to install new carpet tiles (inflation adjusted) is about \$5.50 per square foot.	26,950		26,950											26,950
THS VCT Tile Replacements - Multi Areas The High School contains a discontinued vinyl composition tile that is no longer available for purchase. Although the worst of the cracked areas in the A wing will be addressed with bond funds, there are numerous other areas that are showing significant cracking that should be addressed over time. They are: *the backside of the A hall, turf field side of the school *the hallway outside of the athletic areas *the hallway on south side of technology hallway *the hallway outside of the gym between cafeteria side *hallway outside the Pre-K Child Development and within the Child Development classroom itself	30,000	20,000	10,000											30,000
TIS Windows Glass Replacements The Tolland Intermediate School exterior windows have been there since 1969 when the original school was built. The BOE has undertaken a painting and caulking project to paint and caulk all the 1st and 2nd floor windows both inside and outside. Many of the 1st floor windows had glass replacements two years ago during a security film project, but some of the 2nd floor windows and most of the windows above the loading dock (street side) entrance have glass seal failures. Plan for about 50 window sections to be replaced.	16,850		16,850											16,850
TIS Hobart High Temp Conveyor Dishwasher and Sink Station The purchase of a dishwasher at TIS would eliminate the need for polystyrene trays to be used at the school. CT legislation has already banned single use containers made of polystyrene for restaurants and caterers. Schools may be required to do so in the future. Alternative trays are far more costly than polystyrene. Additional environmental benefits include minimizing water usage. With new models being more energy efficient, they use considerably less water than older machines. There is no question that the equipment going through the dishwasher will be clean and sanitized using less manpower and overall at less cost than single use trays.	44,539		44,539											44,539
TOTAL BOARD OF EDUCATION	133,339	20,000	98,339	0	0	0	0	15,000	0	0	0	0	0	133,339

FUNCTION	ACTIVITY													CODE
FY 2021-2022 Capital Budget - Year 2	Capital Equipment													2020-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds			
Capital Equipment	466,055				466,055									466,055
Replacement of Front End Loader (\$275,000)														
This front end loader will replace our current 2002 CAT 938G that has 17,382 hours of use. We intend to utilize the State Bid for a John Deere 644 which is comparable to our CAT 938G. Our machine is our front line loader that is constantly exposed to high levels of salt from loading the vehicles during snow events. This includes a "Loadrite" system for weighing the materials. We estimate this will have over 20,000 hours when it comes time to replace it. It is currently in fair condition.														
Replacement of Truck #53 (\$88,950)														
This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the mowing season. We typically keep a utility trailer on it all season long to house mowing equipment. The current vehicle is a 2007 Ford F-450 that has 63,284 miles on it. We intend to purchase a new 9' plow for this truck off of the CT State Bid as well.														
Replacement of Service Truck 450 (\$52,105)														
This vehicle is used by the Mechanics as a utility body for carrying tools, etc. and a lift gate which provides the ability to put items such as welders, pumps, etc. in the back of the vehicle while providing service calls to equipment out on the road. It will replace a 2003 Ford F-350 which has 90,000 miles on it currently and will have approximately 116,000 on it in 2021. It is in fair condition.														
72" Zero Turn Exmark Mowers (4) (\$50,000)														
The current zero turn mowers have approximately 800 running hours on them at this point. By the time they are replaced in 2021 they will have approximately 1,000 hours on them. At that point we will be investing more money in them than they are worth. At this point they are considered in fair condition due to the working environment that they are exposed to.														
Cargo Van #75 (Parks)	38,805		38,805											38,805
This vehicle is used on a daily basis for maintenance operations on all of our Public Facilities. It is equipped with shelving to carry tools as well as spare parts for plumbing, lock sets, electrical and the mechanical needs within the buildings. The current vehicle is a 2008 Ford van with 73,381 miles on it.														
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation	13,429		13,429											13,429
Funds for municipal vehicle replacement.														
List of Public Works Vehicles:														
2018 F-250 Pickup Truck - Highway Supervisor														
2018 F-250 Pickup Truck - Parks Supervisor														
2015 F-350 Truck - Operations Manager														
TOTAL CAPITAL EQUIPMENT	518,289	0	52,234	0	0	466,055	0	0	0	0	0	0	0	518,289

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2021-2022 Capital Budget - Year 2	Fire and Ambulance										Fire and Ambulance				2030-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Replacement of Ambulance 640 Standard 5 year replacement program. The department currently has two ambulances. One is located at Station 140, 64 Crystal Lake Road and the other is located at Station 240, 3 Rhodes Road. Each ambulance geographically covers one half of the town. All new equipment needs to be purchased at the same time for example, stretchers, radios, AEDs and ePCR laptops. The capital replacement cost takes those expenses into consideration. This ambulance has gone with one remount cycle saving approximately half the cost of purchasing a new ambulance. The cab and chassis was purchased with the intention of repurposing it when the ambulance module completes this duty cycle. The ambulance module can be sold to another agency and the revenue cane be used to repurpose the cab and chassis into another mission for the department.	285,000											285,000		285,000	
TOTAL FIRE AND AMBULANCE	285,000	0	0	0	0	0	0	0	0	0	0	285,000	0	285,000	

FUNCTION	ACTIVITY		PROGRAM												CODE
FY 2021-2022 Capital Budget - Year 2	Parks and Recreation		Parks and Recreation												2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
NO NEW FY 2021-2022 PROJECTS FOR PARKS AND RECREATION															
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2021-2022 Capital Budget - Year 2	Public Facilities	Public Facilities												2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Jail Museum Roof Re-roofing of the Jail Museum building. Due to the age of the shingles and the flat roof dictates that the existing roofing needs to be stripped, covered with water and ice protection and re-shingled.	66,000							66,000						66,000
Firehouse Improvement Implementation Phase During this phase the Town will award a contract for the implementation of the approved plans that have been designed for each of the three firehouses (140, 340 & 440). (Referendum required - November 2020).	3,000,000						3,000,000							3,000,000
Public Facilities Unanticipated Improvements This account is intended to cover unanticipated Capital expenses that arise throughout the fiscal year and cannot wait for the following year to address. Items like door repairs, issues with major infrastructure components, unanticipated testing and general repairs that are not budgeted for are what this is being created for.	15,000		15,000											15,000
TOTAL PUBLIC FACILITIES	3,081,000	0	15,000	0	0	0	3,000,000	66,000	0	0	0	0	0	3,081,000

FUNCTION		ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 2		Public Works		Tree Trimming											2055-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Tree Trimming Elimination of hazardous trees due to damage done by insect infestation.	70,000									70,000					70,000
</															

FUNCTION	ACTIVITY													CODE
FY 2021-2022 Capital Budget - Year 2	Streets and Roads													2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	103,913								103,913					103,913
TOTAL CONSTRUCTION	103,913	0	0	0	0	0	0	0	103,913	0	0	0	0	103,913

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2021-2022 Capital Budget - Year 2	Streets and Roads		Pavement Management											2060-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	200,000							33,984	166,016					200,000
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018) Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$795,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$795,000 Year Five: FY 2023/2024 - \$820,000 Year Six: FY 2024/2025 - \$790,000	5,000,000	1,795,000					800,000							2,595,000
Cross Farms Parking Lot (Rear) The rear lot located by the Disc Golf/Soccer fields is in need of expansion as well as being reclaimed and repaved. Included in this project will be the necessary curbing and wooden rail fencing to protect the surrounding areas.	151,800					151,800								151,800
TOTAL PAVEMENT MANAGEMENT	5,351,800	1,795,000	0	0	0	151,800	800,000	33,984	166,016	0	0	0	0	2,946,800

YEAR 3

2022 – 2023

YEAR 3 CAPITAL BUDGET SUMMARY FISCAL YEAR 2022-2023													
YEAR 3 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ==>	3,006,248	439,925	420,352	0	274,131	795,000	114,984	339,929	0	0	739,132	0	6,129,701
TOWN ADMINISTRATION													
Town Administration	411,248	203,546	0	0	0	0	0	0	0	0	0	0	614,794
BOARD OF EDUCATION													
Board of Education	0	130,800	0	0	0	0	0	0	0	0	0	0	130,800
CAPITAL EQUIPMENT													
Capital Equipment	0	90,579	0	0	274,131	0	0	0	0	0	0	0	364,710
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	0	0	0	0	0	0	435,000	0	435,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	15,000	0	0	0	0	88,000	0	0	0	0	0	103,000
PUBLIC WORKS													
Tree Trimming	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	91,913	0	0	0	0	91,913
Pavement Management	2,595,000	0	0	0	0	795,000	26,984	178,016	0	0	0	0	3,595,000
SUMMARY PROJECT TOTALS	3,006,248	439,925	0	0	274,131	795,000	114,984	339,929	0	0	435,000	0	5,405,217
FUNDING SOURCE VARIANCES	0	0	420,352	0	0	0	0	0	0	0	304,132	0	724,484

FUNCTION	ACTIVITY													CODE
FY 2022-2023 Capital Budget - Year 3	Town Administration													2000-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. List of Town Vehicles: 2020 Ford Explorer - Building Inspection (7 years)** 2020 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2013 Ford Explorer - Pool/Planner 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2015 Ford Explorer - Assessor 2016 Mini-Van - Elderly 2020 Chevy Tahoe - Fire Marshal List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van ** These vehicles are the only ones that get replaced on a seven year cycle. Their replacements go into the pooled vehicles.	25,854		25,854											25,854
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110. General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906	12,786		12,786											12,786
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110. General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906	3,298,110	411,248	164,906											576,154
TOTAL TOWN ADMINISTRATION	3,336,750	411,248	203,546	0	0	0	0	0	0	0	0	0	0	614,794

FUNCTION	ACTIVITY				PROGRAM									CODE
FY 2022-2023 Capital Budget - Year 3	Board of Education				Board of Education									2010-06
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
District Wide Wireless Access Point Upgrades By the year 2022, the District's Wireless Access Points will be 5 years old. By this point, it's very likely that new wireless standards will provide increased capacity and bandwidth. This increased bandwidth is likely to be necessary, as the amount of data needed for classrooms, labs and on-line testing is likely to increase as well.	130,800		130,800											130,800
TOTAL BOARD OF EDUCATION	130,800	0	130,800	0	0	0	0	0	0	0	0	0	0	130,800

FUNCTION	ACTIVITY													CODE
FY 2022-2023 Capital Budget - Year 3	Capital Equipment													2020-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Capital Equipment	274,131					274,131								274,131
Replacement of Truck #38 (Parks) (\$93,181) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the field maintenance season. The current vehicle is a 2004 Ford F-350 that has 64,337 miles on it. We intend to purchase a new plow and sander for this truck off of the CT State Bid.														
16' Toro Mower (\$103,950) This piece of equipment is used on a daily basis for the cutting of our municipal and Board of Education fields. Because of the size of this mower we are capable of cutting a larger area per pass thereby increasing our daily production. The current mower is a 2010 (12) Toro 590 with a 16' cutting path. It has approximately 3,200 hours on the unit and is in fair condition.														
Replacement of Truck #68 (Parks) (\$77,000) This vehicle is used as a front line vehicle for snow removal operations as well as being used on a daily basis during the field maintenance season. The current vehicle is a 2007 Ford F-550 that is in fair condition and has 99,016 miles on it. We intend to purchase a new plow and sander for this truck off of the CT State Bid.														
Replacement of Truck #10 (Highway) (\$38,500) This vehicle is used primarily as a vehicle for transportaion of the crew during our construction season. The current vehicle is a 2007 Ford F-250 that has 99,249 miles on it and is in fair condition. We intend to purchase this vehicle from the CT State Bid.	38,500		38,500											38,500
Replacement of Truck #64 (Highway) (\$38,500) This truck is a 2002 F-250 that is designated as our sign truck. It has appoximately 127,558 miles on it and we estimate that it will have roughly 165,000 miles on it by the time we have it on our schedule for replacement. Currently it is listed as in fair condition due to the age and mileage.	38,500		38,500											38,500
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	13,579		13,579											13,579
List of Public Works Vehicles: 2018 F-250 Pickup Truck - Highway Supervisor 2018 F-250 Pickup Truck - Parks Supervisor 2022 F-350 Truck - Operations Manager														
TOTAL CAPITAL EQUIPMENT	364,710	0	90,579	0	0	274,131	0	0	0	0	0	0	0	364,710

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2022-2023 Capital Budget - Year 3	Fire and Ambulance		Fire and Ambulance											2030-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Refurbishment of ET-240 This truck will need the pump and tank overhauled to extend the life expectancy. The truck will also have all of the mechanical components inspected and if necessary repaired (the engine,transmission, brakes, suspension and radiator). Any necessary bodywork will be completed to eliminate electrolysis on the body and frame. This truck is located at Station 240 on Rhodes Road. The department was confident that a refurbishment could extend the useful life of this apparatus an additional 10 years, however, recent wear and tear and corrosion has taken a turn on this piece of apparatus and we are currently having it evaluated. (If new one is needed, the price will be \$655,000)	140,000											140,000		140,000
Replacement of Ambulance 540 Standard 5 year replacement program. The department currently has two ambulances. One is located at Station 140, 64 Crystal Lake Road and the other is located at Station 240, 3 Rhodes Road. Each ambulance geographically covers one half of the town. All new equipment needs to be purchased at the same time for example, stretchers, radios, AEDs and ePCR laptops. The capital replacement cost takes those expenses into consideration. This ambulance has gone with one remount cycle saving approximately half the cost of purchasing a new ambulance. The cab and chassis was purchased with the intention of repurposing it when the ambulance module completes this duty cycle. The ambulance module can be sold to another agency and the revenue can be used to repurpose the cab and chassis into another mission for the department.	295,000											295,000		295,000
TOTAL FIRE AND AMBULANCE	435,000	0	0	0	0	0	0	0	0	0	0	435,000	0	435,000

FUNCTION	ACTIVITY													CODE
FY 2022-2023 Capital Budget - Year 3	Parks and Recreation													2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/	
NO NEW FY 2022-2023 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2022-2023 Capital Budget - Year 3		Public Facilities							Public Facilities						2050-00
Project Description		Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pole Sheds for Highway Garage		88,000							88,000						88,000
There are currently eight to ten pieces of "off season" equipment being stored outside in the elements due to a lack of room inside the facility. Even with the recent addition to the Highway Garage there is insufficient space to protect this equipment during the winter. These two pole sheds will be utilized as "cold" storage to keep these vehicles/equipment out of the harsh environment that tends to shorten their useful lives.															
Public Facilities Unanticipated Improvements		15,000		15,000											15,000
This account is intended to cover unanticipated Capital expenses that arise throughout the fiscal year and cannot wait for the following year to address. Items like door repairs, issues with major infrastructure components, unanticipated testing and general repairs that are not budgeted for are what this is being created for.															
TOTAL PUBLIC FACILITIES		103,000	0	15,000	0	0	0	0	88,000	0	0	0	0	0	103,000

FUNCTION		ACTIVITY		PROGRAM											CODE
FY 2022-2023 Capital Budget - Year 3		Public Works		Tree Trimming											2055-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES													Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Tree Trimming Elimination of hazardous trees due to damage done by insect infestation.	70,000									70,000					70,000
TOTAL PUBLIC WORKS	70,000	0	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000

FUNCTION		ACTIVITY				PROGRAM									CODE
FY 2022-2023 Capital Budget - Year 3		Streets and Roads				Construction and Reconstruction									2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	91,913								91,913					91,913	
TOTAL CONSTRUCTION	91,913	0	0	0	0	0	0	0	91,913	0	0	0	0	91,913	

FUNCTION		ACTIVITY				PROGRAM									CODE
FY 2022-2023 Capital Budget - Year 3		Streets and Roads				Pavement Management									2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	205,000							26,984	178,016					205,000	
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	2,595,000					795,000							3,390,000	
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$795,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$795,000 Year Five: FY 2023/2024 - \$820,000 Year Six: FY 2024/2025 - \$790,000															

YEAR 4

2023 – 2024

YEAR 4 CAPITAL BUDGET SUMMARY FISCAL YEAR 2023-2024													
YEAR 4 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ==>	3,966,154	294,092	420,352	0	1,205,000	820,000	114,984	339,929	0	0	529,132	0	7,689,643
TOWN ADMINISTRATION													
Town Administration	576,154	191,392	0	0	0	0	0	0	0	0	0	0	767,546
BOARD OF EDUCATION													
Board of Education	0	45,000	0	0	0	0	0	0	0	0	0	0	45,000
CAPITAL EQUIPMENT													
Capital Equipment	0	42,700	0	0	505,000	0	0	0	0	0	0	0	42,700
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	700,000	0	0	0	0	0	85,000	0	785,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000
PUBLIC WORKS													
Tree Trimming	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Pavement Management	3,390,000	0	0	0	0	820,000	114,984	219,929	0	0	0	0	4,544,913
SUMMARY PROJECT TOTALS	3,966,154	294,092	0	0	1,205,000	820,000	114,984	339,929	0	0	85,000	0	6,320,159
FUNDING SOURCE VARIANCES	0	0	420,352	0	0	0	0	0	0	0	444,132	0	1,369,484

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2023-2024 Capital Budget - Year 4	Town Administration		Town Administration											2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. List of Town Vehicles: 2020 Ford Explorer - Building Inspection (7 years)** 2020 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2013 Ford Explorer - Pool/Planner 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2015 Ford Explorer - Assessor 2016 Mini-Van - Elderly 2020 Chevy Tahoe - Fire Marshal	22,200		22,200											22,200
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	4,286		4,286											4,286
** These vehicles are the only ones that get replaced on a seven year cycle. Their replacements go into the pooled vehicles.														
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110. General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906	3,298,110	576,154	164,906											741,060
TOTAL TOWN ADMINISTRATION	3,324,596	576,154	191,392	0	0	0	0	0	0	0	0	0	0	767,546

FUNCTION	ACTIVITY													CODE
FY 2023-2024 Capital Budget - Year 4	Board of Education													2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET						FUNDING SOURCES						Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
TIS Modular Roof Replacement The TIS portable classrooms were installed in 2003-2004 before the high school was built and utilized for education up until about 2010. They have now been designated as district storage for school supplies, science curriculum materials, as well as storage for all community-based programs such as Project Graduation, Tolland Youth Services, etc. This 8-room structure is about 7,500 square feet and the roof is comprised of an EPDM (rubber) style roof with a 20 year warranty. By 2024, that roof should plan on being replaced or overlaid with another course of EPDM product.	45,000		45,000											45,000
TOTAL BOARD OF EDUCATION	45,000	0	45,000	0	0	0	0	0	0	0	0	0	0	45,000

FUNCTION	ACTIVITY													CODE
FY 2023-2024 Capital Budget - Year 4	Capital Equipment													2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Capital Equipment	35,200		35,200											35,200
Pick Up Truck #56 (\$35,200) This vehicle has been used as a primary vehicle for snow removal operations as well as being used on a daily basis during the mowing/ painting season. We utilize this for plowing sidewalks, cemeteries and schools as well as the vehicle that tows the line painter for lining the athletic fields. This vehicle is a 2006 (13) Ford F-250 that has 76,729 miles on it with minor areas of body deterioration. It is considered to be in fair condition. The new vehicle would become the Supervisor's truck and truck #3 would go into the fleet.														
Replacement of Truck #27 (\$180,000) This front line piece of equipment shall replace a 2008 International-7400 that has 76,800 miles on it which is used as a primary piece of equipment for snow removal operations. The overall condition of this vehicle is classified as fair. We intend to purchase a sander and plow for this truck as well. The projected cost takes into account cost escalation for five years from now.	505,000					505,000								
Used Road Grader (\$75,000) We currently utilize an outside contractor to re-grade our unimproved roads in the spring. By purchasing a good road grader we could attend to these roads on an as-needed basis instead of one time a year. The estimated payback would be approximately three years. We currently have a non-functioning 1972 Caterpillar Grader with 3,500 hours on the new hour meter. It is considered to be in very poor condition.														
Sweeper (\$250,000) Our current street sweeper is a 2003 Elgin which has 2,800 hours on it. This piece of equipment is subject to extremely dirty conditions as the dust that it generates and the debris that it picks up is very abrasive. We currently spend approximately \$50,000 a year on contracted services for street sweeping which is a BMP in the MS4 Program. It is considered to be in very poor condition.														
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	7,500		7,500											7,500
List of Public Works Vehicles: 2018 F-250 Pickup Truck - Highway Supervisor 2018 F-250 Pickup Truck - Parks Supervisor 2022 F-350 Truck - Operations Manager														
TOTAL CAPITAL EQUIPMENT	547,700	0	42,700	0	0	505,000	0	0	0	0	0	0	0	42,700

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2023-2024 Capital Budget - Year 4	Fire and Ambulance		Fire and Ambulance											2030-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Replacement of Engine Tank 340 Replace with a modern type of apparatus that is called squad or rescue pumper that allos both firefighting and rescue capabilities, with limited man power and newer advancements in the fire industry. This is the direction the department should take. This type of apparatus is most beneficial fiscally and strategically.	700,000					700,000								700,000
Refurbish Tank 140 2003 tanker needs an overhaul suspension, brakes, springs, mechanical and may need body work.	85,000											85,000		85,000
									</					

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2023-2024 Capital Budget - Year 4		Parks and Recreation		Parks and Recreation										2040-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/	
NO NEW FY 2023-2024 PROJECTS FOR PARKS AND RECREATION														
TOTAL PARKS AND RECREATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2023-2024 Capital Budget - Year 4	Public Facilities		Public Facilities											2050-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Public Facilities Unanticipated Improvements This account is intended to cover unanticipated Capital expenses that arise throughout the fiscal year and cannot wait for the following year to address. Items like door repairs, issues with major infrastructure components, unanticipated testing and general repairs that are not budgeted for are what this is being created for.	15,000		15,000											15,000
TOTAL PUBLIC FACILITIES	15,000	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2023-2024 Capital Budget - Year 4		Public Works		Tree Trimming										2055-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Tree Trimming Elimination of hazardous trees due to damage done by insect infestation.	70,000								70,000					70,000
TOTAL PUBLIC WORKS	70,000	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000

FUNCTION		ACTIVITY		PROGRAM										CODE
FY 2023-2024 Capital Budget - Year 4		Streets and Roads		Construction and Reconstruction										2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.	50,000								50,000					50,000
TOTAL CONSTRUCTION	50,000	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000

FUNCTION	ACTIVITY	PROGRAM												CODE
FY 2023-2024 Capital Budget - Year 4	Streets and Roads	Pavement Management												2060-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	334,913							114,984	219,929					334,913
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018) Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$795,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$795,000 Year Five: FY 2023/2024 - \$820,000 Year Six: FY 2024/2025 - \$790,000	5,000,000	3,390,000					820,000							4,210,000
TOTAL PAVEMENT MANAGEMENT	5,334,913	3,390,000	0	0	0	0	820,000	114,984	219,929	0	0	0	0	4,544,913

YEAR 5

2024 – 2025

YEAR 5 CAPITAL BUDGET SUMMARY FISCAL YEAR 2024-2025													
YEAR 5 CAPITAL BUDGET FUNDING CATEGORIES	CAPITAL BUDGET FUNDING SOURCES												
	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
PROJECTED AVAILABILITY OF CAPITAL FUNDS ==>>>	4,951,060	209,606	420,352	0	1,135,000	790,000	114,984	339,929		0	534,132		8,495,063
TOWN ADMINISTRATION													
Town Administration	741,060	187,106	0	0	0	0	0	0	0	0	0	0	928,166
BOARD OF EDUCATION													
Board of Education	0	0	0	0	0	0	0	0	0	0	0	0	0
CAPITAL EQUIPMENT													
Capital Equipment	0	7,500	0	0	410,000	0	0	0	0	0	0	0	417,500
FIRE AND AMBULANCE													
Fire and Ambulance	0	0	0	0	725,000	0	0	0	0	0	85,000	0	810,000
PARKS AND RECREATION													
Parks and Recreation	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLIC FACILITIES													
Public Facilities	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000
PUBLIC WORKS													
Tree Trimming	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000
STREETS AND ROADS													
Construction and Reconstruction	0	0	0	0	0	0	0	50,000	0	0	0	0	50,000
Pavement Management	4,210,000	0	0	0	0	790,000	114,984	219,929	0	0	0	0	5,334,913
SUMMARY PROJECT TOTALS	4,951,060	209,606	0	0	1,135,000	790,000	114,984	339,929	0	0	85,000	0	7,625,579
FUNDING SOURCE VARIANCES	0	0	420,352	0	0	0	0	0	0	0	449,132	0	869,484

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2024-2025 Capital Budget - Year 5	Town Administration		Town Administration											2000-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement.	22,200		22,200											22,200
List of Town Vehicles: 2020 Ford Explorer - Building Inspection (7 years)** 2020 Ford Explorer - Public Works Director (7 years)** 2021 F-150 Pickup Truck - Canine 2013 Ford Explorer - Pool Planner 2011 Ford Explorer - Recreation 2015 Ford Explorer - Pool 2015 Ford Explorer - Assessor 2016 Mini-Van - Elderly 2020 Chevy Tahoe - Fire Marshal														
List of Board of Education Vehicles: 2012 Ford F-150 Pickup 2015 Ford F-250 Pickup 2008 Ford E-250 Van	0		0											0
Town of Vernon Water Pollution Control Plant Upgrade Facility Plan Annual payments as defined by our Inter-Municipal agreement with the Town of Vernon, Tolland is responsible for 5.63% of the prospective costs of the improvements. Payments will be made over 20 years. The total project cost is approximately \$81 million which will be partially funded by grants. Tolland's estimated share over 20 years is \$3,298,110.	3,298,110	741,060	164,906											905,966
General Fund pays: Year One: FY 2020/2021 - \$192,706 Year Two: FY 2021/2022 - \$218,542 Year Three: FY 2022/2023 - \$164,906 Year Four: FY 2023/2024 - \$164,906 Year Five: FY 2024/2025 - \$164,906 Year Six: FY 2025/2026 - \$164,906														
TOTAL TOWN ADMINISTRATION	3,320,310	741,060	187,106	0	0	0	0	0	0	0	0	0	0	928,166

FUNCTION	ACTIVITY		PROGRAM												CODE
FY 2024-2025 Capital Budget - Year 5	Board of Education		Board of Education												2010-06
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
NO NEW FY 2024-2025 PROJECTS FOR BOARD OF EDUCATION															
TOTAL BOARD OF EDUCATION	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

FUNCTION	ACTIVITY		PROGRAM												CODE
FY 2024-2025 Capital Budget - Year 5	Capital Equipment		Capital Equipment												2020-00
Project Description	Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals	
Vac Con (Highway) Our current Vac All is a 2000 Sterling which has 6,700 hours on it as well as 39,276 miles. This piece of equipment has been refurbished many times but the vacuum portion continues to rot away due to the environment that it works in. We currently spend approximately \$30,000 a year on contracted services for catch basin cleaning which is a BMP in the MS4 Program. It is considered to be in very poor condition.	410,000					410,000								410,000	
Replacement of Light Duty Vehicles - To Reserve for Current Year Depreciation Funds for municipal vehicle replacement. (not funding depreciation due to budget constraints)	7,500		7,500											7,500	
List of Public Works Vehicles: 2018 F-250 Pickup Truck - Highway Supervisor 2018 F-250 Pickup Truck - Parks Supervisor 2015 F-350 Truck - Operations Manager															
TOTAL CAPITAL EQUIPMENT	417,500	0	7,500	0	0	410,000	0	0	0	0	0	0	0	417,500	

FUNCTION		ACTIVITY		PROGRAM										CODE	
FY 2024-2025 Capital Budget - Year 5		Fire and Ambulance		Fire and Ambulance										2030-00	
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Replacement of Engine Tank 440 Replace with a modern type of apparatus that is called squad or rescue pumper that allos both firefighting and rescue capabilities, with limited man power and newer advancements in the fire industry. This is the direction the department should take. This type of apparatus is most beneficial fiscally and strategically.	725,000					725,000								725,000	
Refurbish Tank 440 2003 tanker needs an overhaul suspension, brakes, springs, mechanical and may need body work.	85,000											85,000		85,000	
TOTAL FIRE AND AMBULANCE		810,000	0	0	0	0	725,000	0	0	0	0	0	85,000	0	810,000

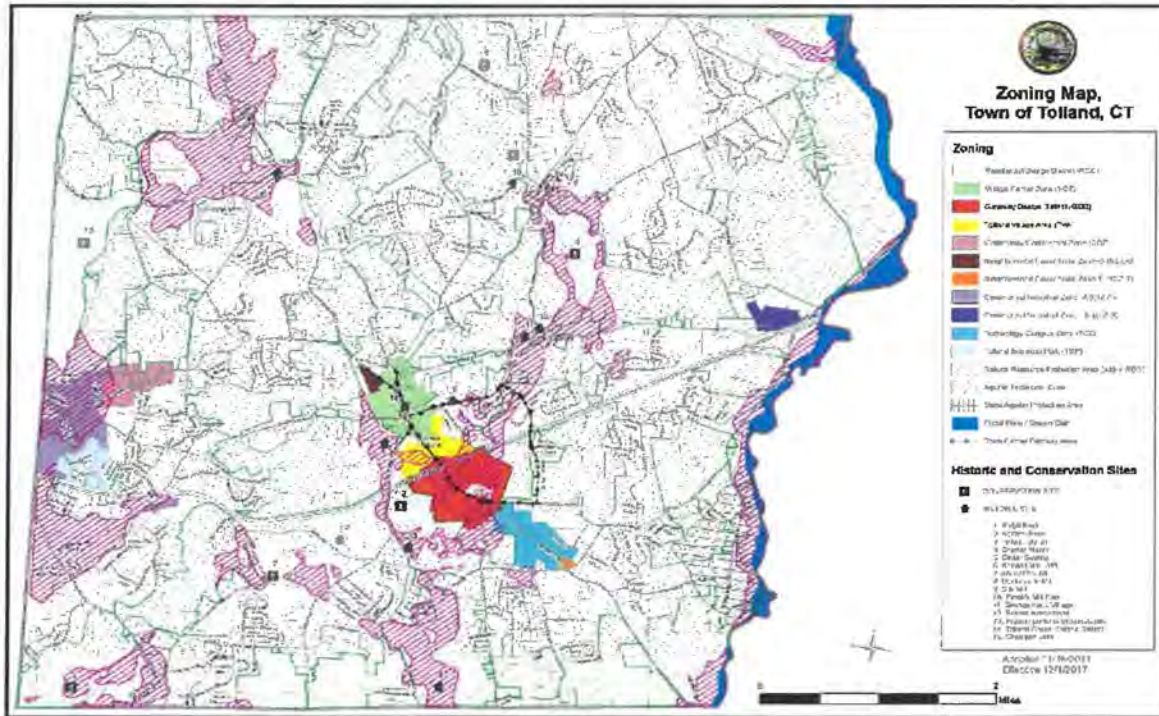
FUNCTION		ACTIVITY		PROGRAM										CODE	
FY 2024-2025 Capital Budget - Year 5		Parks and Recreation		Parks and Recreation										2040-00	
Project Description		Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES											Funding Totals	
			Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve		Other Funding Sources/ Appr Bonds
NO NEW FY 2024-2025 PROJECTS FOR PARKS AND RECREATION															
TOTAL PARKS AND RECREATION		0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUNCTION	ACTIVITY		PROGRAM											CODE
FY 2024-2025 Capital Budget - Year 5	Public Facilities		Public Facilities											2050-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	
Public Facilities Unanticipated Improvements This account is intended to cover unanticipated Capital expenses that arise throughout the fiscal year and cannot wait for the following year to address. Items like door repairs, issues with major infrastructure components, unanticipated testing and general repairs that are not budgeted for are what this is being created for.	15,000		15,000											15,000
TOTAL PUBLIC FACILITIES	15,000	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000

FUNCTION		ACTIVITY							PROGRAM						CODE
FY 2024-2025 Capital Budget - Year 5		Public Works							Tree Trimming						2055-00
Project Description		Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds	Funding Totals
Tree Trimming Elimination of hazardous trees due to damage done by insect infestation.		70,000								70,000					70,000
TOTAL PUBLIC WORKS		70,000	0	0	0	0	0	0	0	70,000	0	0	0	0	70,000

FUNCTION		ACTIVITY				PROGRAM								CODE	
FY 2024-2025 Capital Budget - Year 5		Streets and Roads				Construction and Reconstruction								2060-00	
Project Description		Estimated Project Cost	Existing Funds	General Fund Contrib	CNRE Fund	CAPITAL BUDGET FUNDING SOURCES									Funding Totals
					Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Drainage Construction and Design Funds for drainage and detention basin replacement, repairs and improvements to all or portions of certain town roads identified by the pavement management system. This account will be used for funding the cleaning and maintenance of our detention basins.		50,000							50,000					50,000	
TOTAL CONSTRUCTION		50,000	0	0	0	0	0	0	50,000	0	0	0	0	50,000	

FUNCTION	ACTIVITY										PROGRAM				CODE
FY 2024-2025 Capital Budget - Year 5	Streets and Roads										Pavement Management				2060-00
Project Description	Estimated Project Cost	CAPITAL BUDGET FUNDING SOURCES												Funding Totals	
		Existing Funds	General Fund Contrib	CNRE Fund	Recreation Special Revenue	Non Refer Notes/ Bonds	Refer Notes/ Bonds	LOCIP Grant	TAR Grant	State & Federal Grants	School Const Grant	Ambul Reserve	Other Funding Sources/ Appr Bonds		
Pavement Management Roads will be repaired according to the automated pavement management system recommendations. This process includes a variety of techniques ranging from crack sealing, chip sealing and thin overlay to total reconstruction.	334,913							114,984	219,929					334,913	
Road Improvements Bond referendum for road improvements over six years pursuant to the Town's Debt Management Plan. (Referendum, November 2018)	5,000,000	4,210,000					790,000							5,000,000	
Debt Management Plan: Year One: FY 2019/2020 - \$1,000,000 Year Two: FY 2020/2021 - \$795,000 Year Three: FY 2021/2022 - \$800,000 Year Four: FY 2022/2023 - \$795,000 Year Five: FY 2023/2024 - \$820,000 Year Six: FY 2024/2025 - \$790,000															
TOTAL PAVEMENT MANAGEMENT	5,334,913	4,210,000	0	0	0	0	790,000	114,984	219,929	0	0	0	0	5,334,913	



Tolland was named by Money Magazine in 2015 as the 34th Best Place to live in the United States as well as in 2011 as 37th and in 2009 the 27th. The Town of Tolland is 40.4 square miles or 25,792 acres.

In a 2018 telephone and internet survey, 92% of residents rated the overall quality of life in Tolland as "excellent" or "good" and two-thirds agreed that Town services are a good value for the taxes paid. The survey indicated a majority support continued acquisition of land for preservation and for recreation. A majority also support the creation of a town center and recognize tax revenue as a primary consideration in economic development.

Population:

The population remained below 2,000 residents until the 1950s. Construction of the interstate, which better connected Tolland to Hartford, led to tremendous population growth during the second half of the 20th century. Tolland's population is 14,838 according to the latest census data. This represents a 2% decrease from 2010.

Educational System:

Tolland's school system includes a \$56 million public high school which opened in September 2006. The former High School became the new Middle School for 6th, 7th & 8th grades which opened in September 2007. The Middle School became an Intermediate School for 3rd, 4th and 5th grades. The Birch Grove Elementary School, which houses Pre-K through 2nd grade, is in the process of being reconstructed under a \$46 million School Construction Project due to an issue with a crumbling foundation. The students are temporarily in portable classroom buildings until the project is complete. The project is being funded 89% from State School Construction Grants and the balance from Town bonding.

Walking trails within open space and conservation areas:

Campbell's Peaceful Valley Conservation Area	Sage Meadow Open Space
Shafran Conservation Area	Auperin Conservation Area
Weigold Open Space Conservation Area	King Riverside Conservation Area
Stoppeworth Conservation Area	Palmer Conservation Area
Schindler-Schmidt Open Space Conservation Area	Parciak Conservation Area
Knofla Conservation Area	Luce Conservation Area
Baxter Street Conservation Area at River Park	Becker Conservation Area
Crystal Peat Conservation Area	

Tolland's Parks:

Crandall Park, Tolland's main park, is centrally located near Tolland Green and includes Crandall Pond for swimming, a pavilion, pickle ball, baseball and softball fields and tennis and basketball courts

Crandall Park II, located directly behind the main park, offers soccer fields, walking trails and a lodge for events up to 100 participants

Heron Cove has fields for sports, hiking and canoe access

Cross Farms Recreation Complex has fields for sports

River Park has fields for sports

Doris & Al Tobiassen Memorial Park which is part of Joshua's Trust

Senior Center and Elderly Outreach:

The Senior Center offers a variety of programs to residents 60 and older. The Senior Center provides information on aging and assisting family and friends who care for older adults. Some of the programs include: educational series, health clinics, compassionate support for the loss of a loved one or loss of independence as a result of a health related problem, monthly birthday celebrations, chorus, weekly lunchcons, exercise programs, book and writing clubs, AARP Tax Aide, AARP driver safety classes, annual inter-generational variety show, monthly newsletter and volunteer opportunities. The Elderly Outreach Caseworker provides in-home assessments, entitlement and benefits counseling, grief counseling and is a trained CHOICES counselor and has an office located at the Senior Center. This allows for greater access to those services for older adults and their family members.

TOWN OF TOLLAND, CONNECTICUT
MISCELLANEOUS STATISTICAL INFORMATION

Date of Incorporation	1772	Road Miles	132.78
Form of Government	Council / Manager	County	Tolland
Population (estimated 2019)	14,838	High School--1	Grades 9--12
Registered Voters	10,301	Middle School--1	Grades 6--8
Area in square miles	40.4	Intermediate School--1	Grades 3--5
Area in acres	25,792	Primary School--1	Grades Pre-K--2
Population density	376 per sq. mile	Revaluation	October 2020
Altitude above mean sea level	340'--1001'	Bond Ratings	AAA FITCH AAA STANDARD & POOR'S
Annual Average Precipitation	48.1" at Storrs	Pension Plans	ICMA Defined Contribution ICMA Deferred Compensation
Annual Average Temperature	48.2 at Storrs		
Geographic Town Center	41 52' 48" latitude 72 20' 48" longitude		
Median Age (2019)	42		
Households (2019)	5,092		
Median Household Income (2019)	\$112,740		

**Infrastructure Statistics of the Town of Tolland
Last Ten Fiscal Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Fire stations	5	5	5	5	5	5	5	5	5	5
Municipal buildings	21	21	21	21	21	21	21	21	21	21
Schools	4	4	4	4	4	4	4	4	4	4
Parks and recreation										
Fields - Municipal	16	16	16	16	16	16	16	16	16	16
Fields - Schools	16	16	16	16	16	16	16	16	16	16
Water										
Water mains (Municipal) (feet)	66,991	66,991	66,994	66,994	66,994	66,994	66,994	66,994	66,994	66,994
Water mains (Private) (feet)	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772	69,772
Fire hydrants (Municipal)	83	83	83	83	83	83	83	83	83	83
Fire hydrants (Private)	14	14	14	14	14	14	14	14	14	14
Wastewater										
Sewer line (feet)	46,432	46,432	46,432	46,432	46,432	46,432	46,432	46,432	46,432	46,432
Highway										
Paved miles	123.50	123.60	123.68	123.68	123.68	123.68	123.68	123.68	123.93	123.93
Unimproved miles	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85	8.85

**Development, Recreation and Safety Activities of the Town of Tolland
Last Ten Fiscal Years**

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Planning and community development										
Residential permits (new houses)	6	8	8	13	17	8	10	18	8	8
Commercial permits	22	11	34	21	22	24	66	51	65	76
Subdivisions approved (P&Z Comm)	2	3	0	0	2	2	2	2	1	4
COs issued (P&Z Services)	146	212	28	195	15	20	14	19	8	10
Elderly services										
Senior center attendance	7,792	8,029	8,231	8,311	8,070	9,246	9,701	9,021	10,334	10,006
Library										
Total circulation	136,776*	112,356	123,482	122,385	125,480	120,000	98,074	105,898	99,179	99,000
Attendance at library	91,294**	70,000	77,231	77,630	75,996	70,933	60,000	71,000	97,098	98,000
Recreation										
Youth programs and sports participation	2,243	2,213	1,853	1,858	1,835	2,092	1,806	1,640	1,657	1,600
Adult programs and sports participation	1,397	1,061	710	731	755	795	880	997	1,019	1,200
Refuse and recycling										
Tons of refuse co-generated	4,557	4,806	4,348	4,256	4,325	4,347	4,180	4,252	4,391	4,300
Tons of single stream recycling	1,840	1,737	1,772	1,730	1,753	1,711	1,761	1,610	1,139	1,200
Public safety										
Ambulance medical calls	1,095	1,183	1,135	1,235	1,272	1,307	1,378	1,285	1,358	1,383
Ambulance non-emergency calls	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A	N/A	N/A
Fire calls	264	540	516	405	450	465	478	470	515	485
Fire medical calls*	1,095	1,183	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fire non-emergency calls	2,343	2,534	2,464	2,563	2,750	N/A	N/A	N/A	N/A	N/A
Hazardous Materials	44	51	46	33	40	29	36	33	34	36
Other calls/service calls**			639	368	375	237	332	314	353	387
Vehicle Accidents					131	139	121	115	120	126
Law enforcement										
Criminal investigations	214	169	590	396	458	502	456	399	402	350
Motor vehicle accident investigations	252	255	234	251	316	266	288	252	261	220
Registrar of voters										
Total registered voters	9,300	8,186	9,415	9,271	9,400	9,436	10,128	10,021	10,466	10,700
Revenue services										
Total taxes collected	36,706,615	37,641,605	38,505,983	38,885,681	40,094,577	41,653,686	42,996,307	43,699,966	44,475,818	42,980,358

*as of January

* no longer used

** new in 2013

* Lost data when new ILS was implemented

** Door counter inoperable intermittently

TOWN OF TOLLAND, CONNECTICUT

AGE DISTRIBUTION

<u>AGE</u>	<u>TOLLAND</u>	<u>PERCENTAGE</u>	<u>STATE OF CT.</u>	<u>PERCENTAGE</u>
Under 5	455	3.1%	186,188	5.2%
5--14	2,273	15.3%	432,367	12.0%
15--24	2,276	15.3%	495,626	13.8%
25--44	2,950	19.9%	872,640	24.3%
45--64	4,832	32.6%	1,031,900	28.7%
65 and over	2,052	13.8%	575,757	16.0%
Total	14,838	100.0%	3,594,478	100.0%

Source: CERC Town Profile 2019

POPULATION AND DENSITY

<u>YEAR</u>	<u>POPULATION</u>	<u>PERCENT INCREASE</u>	<u>DENSITY</u>
1960	2,950		73
1970	7,857	166.3%	194
1980	9,694	23.4%	240
1990	11,001	13.5%	272
2000	13,146	19.5%	325
2007	14,631	11.3%	362
2009	14,853	1.5%	368
2010	15,052	1.5%	373
2011	14,935	-0.9%	370
2012	14,904	-0.2%	369
2014	14,904	0.0%	369
2018	14,904	0.0%	369
2019	14,838	-0.4%	368

Sources: CERC Town Profile 2019

Population per square mile: 40.4 square miles

TOWN OF TOLLAND, CONNECTICUT

MAJOR EMPLOYERS

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>APPROXIMATE NUMBER OF EMPLOYEES (1)</u>
1	TOWN OF TOLLAND	MUNICIPALITY	498
2	GERBER SCIENTIFIC	PRECISION INSTRUMENTS	286
3	WOODLAKE AT TOLLAND	NURSING HOME	255
4	BIG Y	SUPERMARKET	184
5	CNC SOFTWARE	SOFTWARE SUPPLIER	152
6	STATE POLICE TROOP C	LAW ENFORCEMENT	70
7	STAR HILL FAMILY ATHLETIC CENTER	SPORTS COMPLEX	75
8	EVERSOURCE	UTILITIES	64
9	NERAC, INC	RESEARCH	41
10	USDA	DEPARTMENT OF AGRICULTURE	29

(1) FULL-TIME EQUIVALENT

TOWN OF TOLLAND, CONNECTICUT

LABOR FORCE DATA

REPORTING PERIOD	LABOR FORCE	EMPLOYED	UNEMPLOYED	UNEMPLOYMENT RATE		
				TOWN OF TOLLAND	HARTFORD LABOR MARKET	STATE OF CONNECTICUT
2009	8,553	8,023	530	6.2	8.3	8.2
2010	8,490	7,960	530	6.2	8.6	8.8
2011	8,558	8,100	458	5.4	14.2	7.6
2012	8,643	8,117	526	6.1	7.4	8.9
2013	8,454	7,954	500	5.9	7.2	8.4
2014	8,343	7,881	462	5.5	6.7	7.8
2015	8,491	8,176	315	3.7	5.7	5.6
2016	8,465	8,086	379	4.5	5.6	6.6
2017	8,504	8,184	320	3.8	4.9	5.7
2018	8,527	8,229	298	3.5	4.4	5.1
2019	8,643	8,381	262	3.0	3.6	4.1

CERC Town Profile 2019

**TOWN OF TOLLAND, CONNECTICUT
SCHOOL INFORMATION
2020**

CONNECTICUT MASTERY TEST PERCENT ABOVE GOAL

	GRADE 3		GRADE 4		GRADE 8	
	TOWN	STATE	TOWN	STATE	TOWN	STATE
MATH	66.5	53.8	63.9	51.3	56.0	43.0
ELA	70.4	53.1	69.4	54.9	72.2	56.1

4-YEAR COHORT GRADUATION RATE

	ALL	MALE	FEMALE
CONNECTICUT	88.3%	85.1%	91.8%
TOLLAND SCHOOL DISTRICT	94.1%	88.9%	99.1%

RATE OF CHRONIC ABSENTEEISM

	ALL	K-3	4-8	9-12
CONNECTICUT	10.7%	N/A	N/A	N/A
TOLLAND SCHOOL DISTRICT	4.5%	N/A	N/A	N/A

CERC Town Profile 2019

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF SCHOOL ENROLLMENT HISTORY
2011-2020

FOR FISCAL YEAR	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
SCHOOL ENROLLMENT BY GRADE										
Pre-K--2	582	565	543	560	529	499	470	483	477	468
3--5	666	619	580	581	551	541	562	502	515	496
6--8	688	689	665	684	666	603	582	574	574	572
9--12	901	860	834	851	852	841	851	827	827	818
TOTAL	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386	2,393	2,354
ANNUAL GAIN/LOSS BY GRADE GROUPING										
Pre-K--2	(34)	(17)	(22)	17	(31)	(30)	(29)	13	(6)	(9)
3--5	(16)	(47)	(39)	1	(30)	(10)	21	(60)	13	(19)
6--8	(10)	1	(24)	19	(18)	(63)	(21)	(8)	0	(2)
9--12	(10)	(41)	(26)	17	1	(11)	10	(24)	0	(9)
OVERALL CHANGE	(70)	(104)	(111)	54	(78)	(114)	(19)	(79)	7	(39)
SCHOOL ENROLLMENT BY GRADE										
Pre-K--K	208	211	201	213	174	180	193	181	180	194
1	178	170	170	171	184	131	145	154	149	131
2	196	184	172	176	171	188	132	148	148	143
3	201	191	182	191	177	169	188	133	139	150
4	221	205	192	188	190	181	182	186	191	144
5	244	223	206	202	184	191	192	183	185	202
6	212	239	219	226	206	181	193	190	191	184
7	241	214	237	239	222	203	186	195	192	195
8	235	236	209	219	238	219	203	189	191	193
9	219	207	209	218	203	210	217	202	191	183
10	208	219	198	206	218	200	205	217	219	203
11	231	211	222	220	213	212	202	206	205	214
12	243	223	205	207	218	219	227	202	212	218
TOTAL	2,837	2,733	2,622	2,676	2,598	2,484	2,465	2,386	2,393	2,354

SOURCE: TOLLAND BOARD OF EDUCATION

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF EXPENDITURES
BOARD OF EDUCATION AND GENERAL GOVERNMENT
2012-2021

FISCAL YR. ENDED JUNE 30	BOARD OF EDUCATION			TEACHERS' RETIREMENT BENEFITS	GENERAL GOVERNMENT		TOTAL EXPENDITURES
	DEBT SERVICE	OPERATING EXPENSE	CAP IMP RSVE FUND		DEBT SERVICE	OPERATING EXPENSE	
2012	3,467,304	34,637,431	305,708		1,284,492	10,832,492	50,527,427
2013	3,300,554	35,702,228	231,877		1,342,231	10,845,344	51,422,234
2014	3,238,129	36,059,250	141,991		1,497,496	10,907,859	51,844,725
2015	3,004,195	37,299,689	86,456		1,537,981	11,247,511	53,175,832
2016	3,089,390	38,297,831	183,814		1,452,786	11,575,109	54,598,930
2017	2,723,188	39,333,948	54,578		1,826,812	11,868,056	55,806,582
2018	2,703,753	39,333,948	54,578		1,846,247	11,781,721	55,720,247
2019	2,636,015	39,642,607	61,906		1,913,985	11,916,184	56,170,697
2020	2,395,818	39,975,605	121,048		2,154,182	12,126,082	56,772,735
2021	2,446,603	40,590,408	196,667		2,153,397	12,453,303	57,840,378

TOWN OF TOLLAND, CONNECTICUT
GENERAL FUND EXISTING DEBT RETIREMENT
2021-2043

FISCAL YR. ENDED JUNE 30	PRINCIPAL BONDS NOTES	CAPITAL LEASE	INTEREST BONDS NOTES	CAPITAL LEASE	PRINCIPAL TOTAL	INTEREST TOTAL	TOTAL DEBT SERVICE
2021	3,099,070	266,667	979,603	28,236	3,365,737	1,007,839	4,373,576
2022	3,115,380	266,667	849,653	23,325	3,382,047	873,178	4,255,225
2023	2,910,000	266,667	719,534	18,415	3,176,667	737,949	3,914,616
2024	2,935,000	266,667	601,362	13,504	3,201,667	614,866	3,816,533
2025	2,745,000	266,667	499,808	8,594	3,011,667	508,402	3,520,069
2026	2,285,000	266,667	418,552	3,683	2,551,667	420,235	2,971,902
2027	1,560,000		362,088		1,560,000	362,088	1,922,088
2028	1,330,000		321,713		1,330,000	321,713	1,651,713
2029	920,000		289,837		920,000	289,837	1,209,837
2030	920,000		262,100		920,000	262,100	1,182,100
2031	920,000		233,188		920,000	233,188	1,153,188
2032	770,000		207,088		770,000	207,088	977,088
2033	770,000		183,500		770,000	183,500	953,500
2034	770,000		159,425		770,000	159,425	929,425
2035	770,000		135,350		770,000	135,350	905,350
2036	770,000		110,300		770,000	110,300	880,300
2037	390,000		90,950		390,000	90,950	480,950
2038	390,000		78,763		390,000	78,763	468,763
2039	390,000		66,575		390,000	66,575	456,575
2040	385,000		53,900		385,000	53,900	438,900
2041	385,000		40,425		385,000	40,425	425,425
2042	385,000		26,950		385,000	26,950	411,950
2043	385,000		13,475		385,000	13,475	398,475

* Schedule includes only current bond and note issues. Any anticipated future borrowing is not part of this schedule

TOWN OF TOLLAND, CONNECTICUT

**RATIO OF BONDED DEBT TO GRAND LIST AND BONDED DEBT PER CAPITA
LAST TEN YEARS**

FISCAL YR. ENDED JUNE 30	(1) POPULATION	(2) NET TAXABLE GRAND LIST	TOTAL ASSESSED VALUE	(3) LONG TERM BONDED DEBT	RATIO OF LONG TERM BONDED DEBT TO ASSESSED VALUE	LONG TERM BONDED DEBT PER CAPITA
2012	15,216	1,282,095,781	1,294,453,716	39,587,000	2.63	2,602
2013	15,216	1,293,289,310	1,293,943,240	36,458,667	2.82	2,396
2014	15,216	1,295,852,986	1,297,115,111	37,928,210	2.92	2,493
2015	14,931	1,300,921,026	1,312,488,194	41,716,413	3.18	2,794
2016	14,972	1,255,231,338	1,412,389,007	38,497,584	2.73	2,571
2017	14,971	1,265,008,557	1,276,069,192	35,312,935	2.77	2,359
2018	14,904	1,276,083,617	* 1,822,976,596	37,603,421	2.06	2,523
2019	14,904	1,278,468,008	* 1,826,382,869	33,027,664	1.81	2,216
2020	14,904	1,282,255,811	1,831,794,016	34,270,189	1.87	2,299
2021	14,838	1,276,614,985	1,823,735,693	30,899,450	1.69	2,082

(1) Source: 2019 CERC Town Profile State of Connecticut, Office of Policy and Management & Department of Public Health

(2) October 1 Grand List

(3) Includes only bonded debt; excludes water assessment bonds

* Includes adjustment to posted grand list that will be corrected through Board of Assessment Appeals for exemption for renewable energy units

TOWN OF TOLLAND, CONNECTICUT

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO TOTAL GENERAL FUND EXPENDITURES
2012-2021**

FISCAL YR. ENDED JUNE 30	(1) PRINCIPAL	(1) INTEREST	TOTAL DEBT SERVICE	(2) TOTAL GENERAL FUND EXPENDITURES	RATIO OF DEBT SERVICE TO GENERAL FUND EXPENDITURES
2012	3,277,371	1,441,859	4,719,230	50,950,296	9.26%
2013	3,252,923	1,389,862	4,642,785	51,459,386	9.02%
2014	3,455,015	1,280,610	4,735,625	51,765,706	9.15%
2015	3,367,612	1,174,564	4,542,176	53,201,793	8.54%
2016	3,184,649	1,357,527	4,542,176	54,286,869	8.37%
2017	3,432,775	* 1,117,225	4,550,000	55,454,225	8.20%
2018	3,568,567	** 981,433	4,550,000	54,154,839	8.40%
2019	3,235,247	*** 1,314,753	4,550,000	56,789,266	8.01%
2020	3,370,737	**** 1,179,263	4,550,000	56,772,735	8.01%
2021	3,365,737	***** 1,234,263	4,600,000	57,840,378	7.95%

(1) Includes long term bonds, notes and bans; excludes 2006 and 2011 sewer bonds

(2) General Fund expenditures, including debt service, are actuals presented on a budgetary basis; except for 2020 which uses the budget amount

* Includes \$146,146 reduction from Debt Service Fund

** Includes \$25,838 reduction from Debt Service Fund

*** Includes \$81,048 contribution to Debt Service Fund

**** Includes \$45,460 contribution to Debt Service Fund

***** Includes \$240,905 reduction from Debt Service Fund

TOWN OF TOLLAND, CONNECTICUT
PRINCIPAL TAXPAYERS-2019 GRAND LIST

	<u>NAME</u>	<u>NATURE OF BUSINESS</u>	<u>TAXABLE VALUATION</u>	<u>PERCENTAGE OF NET TAXABLE GRAND LIST (1)</u>
1	Connecticut Light and Power (Eversource)	Public Utility	16,681,170	1.31%
2	Capitol Ventures LLC (Big Y plaza)	Shopping Center	13,641,800	1.07%
3	Gerb CT QRS 14-73 Inc (Gerber International)	Manufacturing	8,340,110	0.65%
4	MRT of Tolland CT SNF LLC (Woodlake)	Nursing and Rehabilitation Center	8,104,500	0.63%
5	Silvas Real Estate LLC (Dari Farms)	Holding Company/Ice Cream Distributor	6,028,420	0.47%
6	JM Associates LLC (CNC Software)	Holding Company	5,662,730	0.44%
7	Norwegian Woods LLC	Apartments	5,544,100	0.43%
8	Ivy Woods LLC	Apartments	5,009,900	0.39%
9	MJB Realty LLC (Star Hill Athletic Facility)	Sports Complex	4,572,230	0.36%
10	Connecticut Water Company	Public Utility	4,166,030	0.33%
		<u>Total</u>	<u>77,750,990</u>	<u>6.09%</u>

(1) Based on net taxable Grand List, unadjusted, October 2019

Source: Assessor's office (includes Real Estate/Personal Property/Motor Vehicles)

TOWN OF TOLLAND, CONNECTICUT
ANALYSIS OF TAX RATES, LEVIES AND COLLECTIONS
2011-2020

FISCAL YR. ENDED JUNE 30	GRAND LIST YEAR	MILL RATE	TOTAL CURRENT ADJUSTED TAX LEVY	CURRENT COLLECTIONS	PERCENT OF LEVY	NET DELINQUENT TAXES COLLECTED	TOTAL TAXES COLLECTED	PERCENTAGE OF TOTAL TAX COLLECTED TO TAX LEVY	OUT- STANDING DELINQUENT TAXES	PERCENTAGE OF DELINQUENT TAXES TO TOTAL TAX LEVY
2011	2009	29.15	37,018,564	36,753,059	99.28	224,531	36,977,590	99.89	470,738	1.27
2012	2010	29.73	38,100,458	37,743,231	99.06	108,231	37,851,462	99.35	365,257	0.96
2013	2011	29.99	38,831,162	38,481,041	99.10	79,275	38,560,316	99.30	523,739	1.35
2014	2012	30.19	39,263,225	38,885,680	99.04	89,504	38,975,184	99.27	412,796	1.05
2015	2013	31.05	40,469,270	40,094,577	99.07	69,760	40,164,337	99.25	154,048	0.38
2016	2014	33.36	41,981,338	41,653,686	99.22	92,967	41,746,653	99.44	144,902	0.35
2017	2015	34.19	43,430,320	42,996,306	99.00	115,858	43,112,164	99.27	187,775	0.43
2018	2016	34.48	44,114,682	43,699,966	99.06	136,128	43,836,094	99.37	222,273	0.50
2019	2017	35.00	45,621,711	44,475,818	97.49	357,613	44,833,431	98.27	266,826	0.58
2020*	2018	36.05	46,468,216	42,980,358	92.49	336,170	43,316,527	93.22	454,773	0.98

* Year to date 01/01/20 Tax Collector report

TOWN OF TOLLAND
ASSESSSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
2011-2020

FISCAL YR. ENDED JUNE 30	REAL ESTATE		PERSONAL PROPERTY				TOTALS		
	ASSESSED VALUE (1)(4)	ESTIMATED ACTUAL VALUE (2)	M. V. ASSESSED VALUE (1)(6)	PERS. PROP. ASSESSED VALUE (1)(5)	TOTAL ASSESSED VALUE	TOTAL ESTI. ACTUAL VALUE (3)	ASSESSED VALUE (1)(7)	ESTIMATED ACTUAL VALUE	ASSESSED VALUE TO TOTAL ESTI. VALUE (2)
2011	1,132,401,370	1,560,641,359	120,408,733	27,357,855	147,766,588	211,095,126	1,280,167,958	1,771,736,485	72.56
2012	1,142,580,300	1,620,681,277	125,830,860	25,638,820	151,469,680	216,385,257	1,294,049,980	1,837,066,534	70.50
2013	1,147,601,690	1,558,817,835	132,924,706	25,791,953	158,716,659	226,738,084	1,306,318,349	1,785,555,919	73.62
2014	1,150,683,695	1,576,279,034	132,639,313	26,055,411	158,694,724	226,706,749	1,309,378,419	1,802,985,783	73.00
2015*	1,153,559,570	1,681,573,717	134,824,899	27,043,572	161,868,471	231,240,673	1,315,428,041	1,912,814,390	68.80
2016**	1,104,541,199	1,582,437,248	162,805,522	29,171,246	181,976,768	259,966,811	1,286,517,967	1,842,404,059	69.80
2017***	1,106,946,632	1,575,949,077	144,981,536	30,240,615	175,222,151	250,317,359	1,282,168,783	1,826,266,436	70.24
2018****	1,105,855,007	1,623,869,320	143,597,879	35,252,570	178,850,449	255,500,641	1,284,705,456	1,879,369,962	68.10
2019*****	1,110,792,274	1,662,116,226	145,884,778	40,004,119	185,888,897	265,555,567	1,296,681,171	1,927,671,793	66.83
2020*****	1,112,668,682	1,578,253,450	129,751,295	39,453,734	169,205,029	241,721,470	1,281,873,711	1,819,974,920	70.50

(1) Assessed values were taken from Board of Assessment Appeal corrected abstracts for the respective year.

(2) Ratios are predicted on the State of Connecticut Office of Policy and Management Sales/Ratio study. 2019, 2020 ratios are estimated

(3) Personal Property value is based on a 70% assessment ratio.

(4) Grand list total for fiscal year ended 2011, 2016 reflects a townwide revaluation.

(5) Personal Property was adjusted to reflect newly enacted exemption for Manufacturing/Research Equipment starting with 1991 list.

(6) Motor Vehicle assessed value includes motor vehicle supplement.

(7) Includes supplemental motor vehicle in total

* 2015 Assessed values are Assessor's value as of October 1, 2013 Grand List after BOAA

** 2016 Assessed values are Assessor's value as of October 1, 2014 Grand List after BOAA (Revaluation Year - 3.5% overall)

*** 2017 Assessed values are Assessor's value as of October 1, 2015 after BOAA and Estimated Supplemental Motor Vehicle

**** 2018 Assessed values are Assessor's value as of October 1, 2016 after BOAA and Estimated Supplemental Motor Vehicle

***** 2019 Assessed values are Assessor's value as of October 1, 2017 after BOAA and Supplemental Motor Vehicle

***** 2020 Assessed values are Assessor's value as of October 1, 2018 after BOAA and Supplemental Motor Vehicle

TOWN OF TOLLAND, CONNECTICUT
PROPERTY VALUE AND CONSTRUCTION
LAST TEN YEARS

FISCAL YR. ENDED JUNE 30	CONSTRUCTION (1)				PROPERTY VALUES			
	NON-RESIDENTIAL UNITS	RESIDENTIAL VALUE	RESIDENTIAL UNITS	RESIDENTIAL VALUE	(2) COMMERCIAL	(3) RESIDENTIAL	RESIDENTIAL (4) WITH VACANT LAND	NON- TAXABLE
2011	8	396,900	5	1,345,955	82,136,510	1,050,874,000	1,057,775,910	141,689,975
2012	22*	850,646	6	2,077,566	82,455,510	1,061,031,500	1,067,592,840	142,164,915
2013	23*	978,150	5	1,498,243	82,713,410	1,063,203,050	1,067,827,335	143,011,715
2014	27*	1,108,977	21	6,494,340	83,032,310	1,065,942,150	1,070,568,235	144,359,015
2015	24	863,200	10	2,887,827	94,079,910	1,007,103,407	1,012,741,382	146,371,115
2016	24	3,117,571	8	2,105,905	95,543,110	1,009,852,877	1,015,382,572	146,492,115
2017	22	3,698,140	10	2,788,546	94,417,210	1,010,081,897	1,015,309,897	146,765,715
2018	16	4,495,840	8	2,695,642	100,530,410	1,008,995,049	1,014,074,964	138,961,340
2019	28	5,916,392	17	2,521,440	100,946,880	1,010,534,777	1,015,493,402	138,909,040
2020**	12	4,393,836	8	2,861,234	105,418,480	995,687,070	1,000,893,685	141,607,325

(1) Source: Town of Tolland Building and Planning and Zoning Departments.

(2) Source: Grand List as compiled by the assessor's office; includes commercial and industrial property only. After BAA adjustments.

(3) Source: Grand List as compiled by the assessor's office; includes residential, condos, and multi families. After BAA adjustments.

(4) Source: Grand List as compiled by the assessor's office; includes all residential property. After BAA adjustments.

* Includes Substantial Interior Renovations and alterations for non-residential only.

** Source: Grand List as compiled by the assessor's office; Before BAA adjustments.

TOWN OF TOLLAND, CONNECTICUT

BREAKDOWN OF LAND USE

LAND USE CATEGORY	ACRES	PERCENTAGE OF TOWN
Residential	12,317	47.7%
Commercial & Industrial	624	2.4%
Open Space & Parks*	5,076	19.6%
Agriculture	1,182	4.6%
Town Land & Institutional	459	1.8%
Other	1,696	6.6%
Vacant Land**	4,494	17.4%
Total	25,848	100%

* Includes privately owned open space that is not permanently protected. Excludes conservation easements.

** Vacant land is undeveloped land that is not preserved as open space or currently used for any known purpose.

Source: 2019 Plan of Conservation and Development

Protected Open Space		
Protected Open Space*	4,425	17%

* Land that is generally protected from development due to ownership or deed restrictions
Total includes municipal recreation lands

Construction of the interstate through Tolland spurred rapid residential growth in the second half of the 20th century. This growth caused the town to reassess its zoning regulations and ultimately update the regulations to ensure that those qualities that drew residents to Tolland were retained. The new regulations offered stronger protection of open space and natural resources as development occurred. Residential single-family growth has slowed down. This is due in part to changes in demographics and housing demand but also because much of the more readily-developable residential land has already been developed. The town is seeing interest in multi-family development, with the approval of 87 town-home style units which are under construction.

The zoning regulations allow for appropriate business development in the various business zones in town. Business zones comprise three percent of the land area in Tolland. In the last eight years, Tolland rezoned two key areas to promote specific development patterns. The Tolland Village Area is intended to support mixed use, village style development while the Technology Zone promotes coordinated campus style business development. Due to a lack of development in these zones, the the Planning and Zoning Commission will be re-examining these areas.

Public sentiment has strongly supported open space acquisition. This sentiment resulted in a successful bonding initiative to establish funds for open space acquisition. With these funds and state grants, Tolland has been able to continually acquire and preserve ecologically valuable parcels of land.

TOWN OF TOLLAND, CONNECTICUT

ANALYSIS OF HOUSING DISTRIBUTION BY UNIT TYPE

HOUSING TYPES: GRAND LIST YR. AS OF 10/01	TOTAL UNITS	SINGLE FAMILY	MULTI- FAMILY	MOBILE	TWO FAMILY	FISCAL YEAR	# OF PERMITS	VALUE
2011	5,581	5,217	239	1	4	2011	871	8,337,237
2012	5,585	5,219	239	1	1	2012	1,078	12,855,208
2013	5,590	5,141	168	1	4	2013	1,177	9,776,438
2014	5,654	5,166	183	1	4	2014	914	11,237,362
2015	5,658	5,190	178	1	5	2015	1,137	15,299,492
2016	5,665	5,191	178	1	5	2016	1,096	10,802,381
2017	5,639	5,204	178	1	5	2017	989	15,419,767
2018	5,658	5,223	178	1	5	2018	1,141	17,487,957
2019	5,639	5,204	178	1	5	2019	1,010	20,537,615
2020	5,644	5,211	178	1	5	2020	1,122	42,315,834

* Includes commercial, condominiums and miscellaneous permits
Source: Town Assessor and Building Official

MEDIAN SALES PRICES OF HOUSES:

YEAR ENDING	SINGLE FAMILY HOMES	CONDO- MINIUMS	MOBILE	TWO FAMILY HOMES	THREE FAMILY HOMES
2005	272,500	98,500	0	170,000	0
2006	290,300	125,000	0	170,000	160,000
2007	285,000	179,900	0	0	336,000
2008	298,400	157,000	0	0	0
2009	230,000	168,900	0	0	0
2010	260,000	162,000	0	0	0
2011	268,000	169,000	0	0	0
2012	275,200	103,500	0	328,000	0
2013	254,650	245,000	0	0	0
2014	275,000	322,450	0	0	0
2015	291,000	151,250	0	0	0
2016	260,000	187,450	0	0	0
2017	270,350	155,000	0	0	0
2018	252,000	252,500	0	0	0
2019	249,900	116,300	0	0	0

GLOSSARY

There are many specialized terms used in governmental budgeting and accounting. The following is an abbreviated list of some of the more common terms one may encounter in reviewing Tolland's Budget.

Appropriation

A legal authorization granted by a legislative body (the Town Council, for example) to make expenditures and to incur obligations for specific purposes. All General Fund appropriations lapse at the end of the fiscal year.

Assessment/Assessed Valuation

A valuation set upon real estate or other property by a government as a basis for levying taxes.

Balanced Budget

A budget wherein the revenues equal the expenditures for any given year.

Basis of Accounting

The procedures that record, classify and report on the finances and operations of a business, government or other entity.

Cash Basis of Accounting: Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Modified Accrual Basis of Accounting: Basis of accounting that the Town of Tolland uses which records revenues in the accounting period in which they become available and measurable and records expenditures in the accounting period in which goods or services are received.

Board of Education

The Board of Education is the elected body responsible for developing educational policy for the Tolland Public School System. It is a nine-member body whose members are elected every two years. The Board of Education hires a Superintendent to administer the school system.

Bond

A debt investment in which an investor loans money to an entity (corporate or governmental) that borrows the funds for a defined period of time at a fixed interest rate. Bonds are used by companies, municipalities, states and U.S. and foreign governments to finance a variety of projects and activities. Bonds are commonly referred to as fixed-income securities.

Budget

A financial operating plan for one year embodying estimated expenditures for providing services and the proposed means of financing them. A balanced budget limits expenditures to available resources.

The Capital Budget is the first year of a five-year Capital Improvement Program, and is funded as part of the annual budget appropriation. It includes all equipment or facility improvements or modifications for both the Town Government and Board of Education costing more than \$10,000 and having a life expectancy of more than eight years (Capital Projects).

School Operating Budget

This budget relates to services provided by the Board of Education for the Town School System. These include: Instruction, Property and Employee Insurance, Operation of Plant, Pupil Transportation, Maintenance of Plant, General Control, Expenditures to Other Schools, Student Body Activities, Health Services and Capital Outlay, as well as Special Federal Funds, Cafeteria Proceeds and Student Activity Fees. These categories of expenditures are defined by the State of Connecticut Board of Education, and are uniform for all school systems within the State.

Town Operations Budget

This term relates to the services which are provided by the Town Government. These services include: Administration and Support Services, Community Development, Community Services, Public Works, Public Safety, Finance and Records and Debt Service.

Capital Improvement Program (CIP)

The Capital Improvement Program is a comprehensive multi-year capital plan that identifies and prioritizes expected needs of the Town which are proposed for the Town within the next five years. The first year of the program is called the Capital Budget and is adopted annually with the General Fund budget.

Capital and Non-Recurring Expenditure Fund (CNRE)

The CNRE fund was established to allow more flexibility in investments and to serve as a future source of pay-as-you-go financing of capital projects.

Capital Outlay

An object classification in the Town's General Fund Budget for capital items of equipment, or facility improvements of less than \$10,000 and/or a life expectancy of less than five years. In the Board of Education budget, Capital Outlay is a major expenditure classification defined by the State of Connecticut Board of Education.

Capital Project

A Capital Improvement Program project or piece of equipment costing more than \$10,000 and having a life expectancy of more than eight years.

Education Reference Groups (ERGs)

A classification system used in the State of Connecticut in which towns that have public school systems with similar socio-economic status and needs are grouped together. Seven variables (income, education, occupation, poverty, family structure, home language and school district enrollment) are used to categorize Connecticut communities into ERGs.

Depreciation

A noncash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence. Most assets lose their value over time (in other words, they depreciate), and must be replaced once the end of their useful life is reached.

Encumbrances

Purchase orders, contracts or salary commitments that must be covered by an appropriation.

Expenditure (Modified Accrual Basis)

Cost of goods received or services rendered, whether cash payments have been made or not.

Equalized Mill Rate

The Equalized Mill Rate, or the Effective Tax Rate, is calculated by dividing the adjusted tax levy by the Equalized Net Grand List. Dollars of tax per \$1,000 market value; can be calculated by multiplying the mill rate by the assessment ratio.

Equalized Net Grant List

The Equalized Net Grand List is the estimate of the market value of all taxable property in a municipality. Municipalities revalue their Grand Lists based on schedules established by the Connecticut General Assembly (CGS 12-62). Thus, there can be a marked difference between the market value of all property and the assessed value. The State Office of Policy and Management calculates the Equalized Net Grand List from sales and assessment ratio information and grand list reports filed by the municipality.

Fiscal Year

The 12 month period at the end of which a government determines its financial condition and the results of operations and closes its books. For the Town of Tolland, the fiscal year begins on July 1st and ends on June 30th.

Funds

Governmental accounting systems are organized and operated on a fund basis. A fund is an independent financial and accounting entity. It has a self-balancing set of accounts and records, cash and other financial resources, together with all related liabilities and residual equities or balances which

are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Though funds are independent entities within the financial records of a government, there need not be physical segregation of assets. Funds may be established by the State Constitution, State Statute, Town Charter, Town Ordinances, or administrative decisions. Funds used by the Town of Tolland include: General Fund, Capital Projects Funds, Special Revenue Funds, Enterprise Funds and Trust and Agency Funds.

The General Fund: is the primary operating fund for the Town of Tolland and accounts for all financial resources except those required to be accounted for in another fund. It is the only fund with a legally adopted budget.

Fund Balance

The difference between assets and liabilities reported in governmental funds.

Generally Accepted Accounting Principles (GAAP)

The conventions, rules and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local government are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles" in the Independent Auditor's Report*.

Grand List

The Grand List is the compilation, by value, of all taxable and tax exempt property within the municipality.

LoCIP

Local Capital Improvements Program is a State grant awarded for the purpose of assisting a municipality with the cost of State approved capital projects.

Mill Rate

The Mill Rate is the tax rate expressed as a monetary unit. One mill equals one dollar of tax per thousand dollars of assessed value of property. Taxes levied are equal to the mill rate times the assessed value of property.

Object Codes

A uniform classification identifying the transactions of the government by the nature of the goods or services purchased.

Other Post Employment Benefits (OPEB)

Other post employment benefits provided by an employer to plan participants, beneficiaries and covered dependents through a plan or arrangement separate from a retirement plan. OPEB may include health care benefits, life insurance and other assistance programs.

Other Financing Use

A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of the other financial uses category is limited to items so classified by GAAP.

Program

Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Revenue

All amounts of money received by a government entity, net of refunds and other correcting transactions, other than from the issuance of debt or the liquidation of investments.

State Treasurer's Investment Fund (STIF)

The State Treasurer's Investment Fund is a Standard and Poor's AAAM rated investment pool of high quality, short-term money market instruments analyzed by the Cash Management Division of the State Treasurer's Office.

Superintendent of Schools

The Superintendent of Schools is appointed by the Board of Education and is responsible to the Board of Education for administering the Tolland Public School System.

Surplus

This term refers to the Unappropriated General Fund balance. These funds are usually excess revenues received above those budgeted and unexpended funds from the Town and School budgets. The rating agencies of Standard and Poor's and Moody's Investors Service regard about 10% fund balance as adequate to meet the unforeseen needs of the community.

Town Council

The Town Council is the elected legislative body of the Town of Tolland responsible for appointive, legislative and contractual duties, as outlined in the Town Charter and State Law. The Council is composed of seven members elected at large, on a partisan basis, every two years. The Town Council hires a Town Manager to administer the affairs of the Town.

Town Manager

The Town Manager is appointed by the Town Council and is the Chief Administrative Officer of the Town. The Town Manager has such powers and duties as the Town Charter, State Statutes, and Town Council may prescribe for the Chief Executive Officer of a municipality.

Unassigned Fund Balance

Available expendable financial resources in a governmental fund that are not the object of tentative management plans (i.e., commitments)

Water Pollution Control Authority (WPCA)

The Water Pollution Control Authority is the oversight Commission for the Town's sewer operations.

LISTING OF ACRONYMS

ADA – Americans with Disabilities Act
ACS – Affiliated Computer Service
BOE – Board of Education
CAFR – Comprehensive Annual Financial Report
CCM – Connecticut Conference of Municipalities
CT DOT – Connecticut Department of Transportation
CGS – Connecticut General Statutes
CSEA – Connecticut State Employee Association
DECD – Department of Economic and Community Development
ECS – Education Cost Sharing
EDC – Economic Development Commission
GAAP – General Acceptable Accounting Principals
GASB – Governmental Accounting Standard Board
GFOA – Government Finance Officers Association
EHHD – Eastern Highlands Health District
FEMA – Federal Emergency Management Agency
H.V.C.C. – Hockanum Valley Community Council
MUTCD – Manual of Uniform Traffic Control Devices
OPV – Old Post Village
OPEB – Other Post Employment Benefits
P&ZC – Planning and Zoning Commission
TECDC – Tolland Economic and Community Development Corporation
VNHC – Visiting Nurse & Health Service of CT
WPCA – Water Pollution Control Authority