

**BUDGET MEETING MINUTES  
TOLLAND TOWN COUNCIL  
HYBRID MEETING  
COUNCIL CHAMBERS OR ZOOM**

**March 20, 2024 – 7:00 P.M.**

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*Katherine Stargardt*

**Members Present:** Katherine Stargardt, Chair; Jacob Marie, Vice Chair; Jennifer Buckler, Chris Moran, Alex Noonan, Joseph Sce, Colleen Yudichak

**Members Absent:** none

**Also Present:** Brian Foley, Town Manager; Lisa Hancock, Director, Finance & Records (Zoom); Dr. Walter Willett, Superintendent, Tolland Public Schools; David Corcoran, Director, Planning & Development; Mike Wilkinson, Director, Administrative Services

1. Call to Order: The Chair called the meeting to order at 7:00P.M.

Ms. Stargardt read a statement indicating the following.

The manner in which we govern ourselves is often as important as the positions we take. Our collective decisions are better when differing views have the opportunity to be fully considered. All those who appear before Town Council have the right to be treated with respect, courtesy, and openness. I believe that we as a Council value all input. Accordingly, I ask that we conduct ourselves with civility and courtesy both to those with whom the Council interacts and to each other.

Ms. Stargardt noted that a Public Hearing is scheduled for April 2, 2024, at 7PM (hybrid) and is an additional opportunity for the public to provide comments.

2. **PUBLIC PETITIONS, COMMUNICATIONS, AND PUBLIC PARTICIPATION** (*Limited to Agenda items*) (2-minute limit)

George Ulrich, Fish and Game Road, asked why the school budget is so high compared to the last eleven and twelve years. He asked that the Council explain how people on fixed incomes, likely equal to, or more than, the number of those in the schools, will afford it. The increase will take everything he received from social security this year. He asked how he would pay for the increases in electricity, gas, heat, etc., and how it would work out for the rest of the residents. The Council does not represent the schools, it represents all citizens of the town. It seems very one sided.

Christine Griffin, 80 Doe Run, hopes that someone will address, to be fully transparent, that that BOE budget request is actually \$2,730,722 or 6.45%. Taxpayers should be aware that moving the geothermal loan to the town books frees up almost \$650K of BOE funding. This amount still needs to be paid. She asked what the plan is to cover the loan for its remaining life.

Andrea Barletta, 699 Shenipsit Lake Road, asked how they plan to help the senior citizens. Last April 1<sup>st</sup> she was very healthy and mobile. On April 2<sup>nd</sup>, she was whaled by someone who was allowed to have \$100K in insurance. Because she is on Medicare, the Medicare is paid back, the attorney is paid, and she gets nothing. Now she needs people to help with housework, yardwork, and will have an increased tax bill along with utilities. She commented that maybe the yardwork and house maintenance will just have to go to hell and when the house is falling down, maybe the town will help her. Ms. Barletta asked how they plan to help people who are not in school.

Sami Khan, 61 Farmbrook Drive, commented that there are too many people suffering with inflation etc. and because of others, they are paying the price. Some cannot even afford a cup of coffee at Dunkin Donuts. He has heard a rumor that if one cannot afford to live in Tolland then they should move somewhere else. He does not like this and noted that no one has the power to say this. In response, he explained that if the people saying this do not like the system, they can move to a better location. Tolland is a community – it is not a one-person community. It is a community of 14K people. Mr. Khan asked that the Council consider other people too. It is not just the BOE. He asked that the Council consider those who are elderly, retired, and single before deciding on the budget.

3. Consideration of the Town Manager’s Proposed FY 2024-2025 Budget [Attached]

a. Overview

Mr. Foley provided an overview:

- Proposed 2023/24 budget: \$64,989,440
  - General Fund Expenditure Budget: \$59,215,556
  - Board of Education: \$45,071,148
  - Town Government: \$14,144,408
  - Debt Service: \$5,376,489
  - General Fund share of the Capital Improvement Plan: \$397,395
  - Incorporated into revenue:
    - Unassigned fund balance: \$300,000
    - Municipal Tax Stabilization Fund: \$78,000
- Town’s Grand List grew .66%.
- Proposed mill rate: 39.27 (increase of 5.20% or 1.94 mills)
- Board of Education
  - Adopted budget: \$45,071,148 (increase of \$2,081,293, 4.84%)
- Review of 3-year revenue and expenditure comparison
  - Percent change 2023/24 to 2024/25
    - Town Operating Budget: 4.45% increase
    - Board of Education Operating Budget: 4.84%
    - Capital Improvements: 24.40%
    - Debt Service: 14.39%
- Review of Historical and Proposed Budgeted Revenues
  - State/Federal Grants; investment income/other; licenses, permits, fees; charges for current services; education grants.
- Review of Historical and Proposed Budgeted Expenditure Percentages
- Review of Historical Grand List Growth
- Review of Historical Mill Rate Increase
- Impact of Governor’s Budget on Tolland
- Town Revenues
  - Projected decreases/increases from non-tax revenue sources (2024/25)
  - Fund Balance (\$300,000 is recommended to be used as revenue)
    - Review of Trends in General Fund Revenue Sources - 2025
- Town Expenditures
  - Town Departments, Capital Expenditures, Debt Service, Board of Education
  - Town Operational Cost 2011-2025
  - Board of Education Operational Cost 2011-2025

- 2024/2025 Expenditures Budget
  - Board of Education Operating: \$45,071,148; 69.35%
  - Town Operating (Total): \$14,144,408.00; 21.76%
  - Debt Service: \$5,376,489.00; 8.27%
  - Capital Improvements: \$397,395.00; .61%.
- Review of Spending Distribution and Town Operating Expenditures Allocation
- Review of Town Expenditure Drivers
  - Debt service increase: 14.39% or \$676,489, due to the reclassification of the ESCO payment
  - Capital improvements supported by General Fund increased \$77,944.
  - Other expenditure drivers
- Mill Rate Impact of the Financial Plan
  - Mill Rate: 39.27; increase of 1.94 mills.
  - Tax Impact/Revaluation Impact and Review of 6-year average.

[Items were addressed as follows: Overview, Planning & Development, Solid Waste, Board of Education.]

#### Discussion/Questions

##### Revenue

Mr. Marie asked about investment revenue and where it goes. Ms. Hancock explained that goes to fund balance at the end of the fiscal year. It is allocated as a revenue source in the budget. Funds that fall under the Municipal Stabilization Tax Ordinance are redistributed. Mr. Marie spoke of the Municipal Tax Stabilization Fund (MTSF). The recommendation is \$78K for the next four years to pay for capital items and Mr. Marie asked for the balance. Ms. Hancock noted that the balance as of the end of June 2023 was \$362,452. She estimates it will be about \$770K depending on how this year closes due to unanticipated revenues from the state. By ordinance, the most that can be used from the fund in any year is \$300K. Mr. Marie asked about property tax. Ms. Hancock explained that in regard to the revenue source, at least 80% is property tax.

Mr. Moran asked how the \$78K from the MTSF was decided upon. Ms. Hancock explained that when it comes to the capital program, she tries to level the impact on the budget. In the next few years, it will be about \$397K based on the plan, as it is right now, a \$78K increase which the general fund would need to contribute. Had she not recommended the use of MTSF, it would be a burden on the mill rate. These are one-time expenditures that will either go away or other revenue funding sources will be available. Mr. Moran asked about the unassigned fund balance being approximately 16.6% and projecting it to be 16.8%. If \$378K is used, it will bring it down to 15.5%. Ms. Hancock explained that as of last year, the unassigned fund balance is \$11.1M. The estimate, depending on where they end the year, is \$11.4M. The percentage is based on GAAP expenses, so they need to estimate expenses for the end of the fiscal year and the use coming out for the next fiscal year.

Ms. Yudichak asked about nip revenue. Ms. Hancock explained that it goes into a separate fund and is allocated to catch basin cleaning. The general fund budget is reduced by the amount (approximately \$16K-\$20K). Ms. Yudichak asked why revenue from the new business (CBD shop) that will be coming in is not listed. Ms. Hancock explained that the state has restrictions on how

some of the revenues can be used and there is not a clear estimate of the amount. This will be a discussion for the Council based on the allowances within the statute. Regarding the Overview (page 47), the percent of tax levy and the percent of total tax collected to tax levy, it seems higher than the target rate. Ms. Hancock explained the numbers will likely change. They are a snapshot from the end of February. They are fairly close to where they have consistently been and 99% was used for calculation on the levy for this year.

Mr. Sce asked why they cannot get an estimate of revenue from the CBD shop. It will open before the end of this fiscal year, and he expects the town to start receiving revenue before the end of June. Mr. Foley believes it will not come in until July or August and any predictions would be loose ones. Mr. Sce believes it will be substantial enough to think about given what is generated in other towns and asked about the unassigned fund balance. Ms. Hancock explained that at year end, GAAP is used which includes accruals and deferrals. A large portion is the on-behalf payments the state makes for teachers' retirement (\$5M-\$7M). The number is consistent and is comprised of the town's number and the on-behalf payment. Mr. Sce commented that the net should only be an increase year over year in the fund. Ms. Hancock referred to page 116. At the end of 2022/23, the GAAP was almost \$67M. A 2% factor was used for the following year, not \$7M. Ms. Stargardt confirmed that the state's annual contribution to the teachers retirement fund is calculated in the town's yearly expenses. The state pays the money, and it is attributed to the operating budget. Mr. Sce commented that there is a big difference between expenditures and the GAAP number which has a large impact on the percentage. He wants to ensure that year over year they understand what is added from a GAAP perspective. The 16.81% is estimated based on GAAP expenses of \$68M but the expenses in the budget are only \$61M. The accrual has to be reversed out of the expenses because it was accounted for in the prior number. Ms. Hancock noted that the teachers' retirement is an expense, not an accrual. She can provide a trail between the \$61M and the \$68M but noted that the numbers are not exact as an estimated 1-2% is used. The audit report can provide the 2022/23 actual and has a page that brings one from budget to GAAP. Mr. Sce commented that numbers are backed out of the assessed values and referenced page 75. He cited Elderly \$1,855,900 and confirmed that it is the state freeze program. Ms. Hancock noted that the Assessor provides the data from reports filed with the state and provides the estimate. Mr. Sce explained that his concern is that they are backing out \$5.9M and if taxed via the mill rate, it is a tax credit for the elderly of \$231K. He has spoken with the Assessor who said that that maximum credit is \$100K related to Ordinance 60. If the reduction is overstated, it puts in a higher mill rate. Ms. Hancock explained that the Assessor's estimate is based on the recently updated Ordinance 60 that may allow for more people and higher credits than they have previously received. She will speak with the Assessor. Mr. Sce asked about the Certificate of Correction and how the Assessor came up with the \$4.5M net reduction. He added that it is estimated that the Board of Appeals will allow for \$1M in reductions. Ms. Hancock explained that throughout the year people may add to their property or take something off etc. An average is used. Mr. Sce requested further details. Mr. Sce asked about the Santini valuation. Ms. Hancock explained that this will come on once the apartments are completed. There are phases where the Assessor will add to the grand list if they occur prior to October 1<sup>st</sup>. Mr. Sce asked about the State/Federal Grants. It was noted that the increase was due to municipal revenue sharing. Ms. Hancock noted that she has been advised that this will be eliminated. The Governor is proposing an additional \$181,207 and this is reflected in the Motor Vehicle Reimbursement line. Mr. Sce asked about educational grants. Ms. Hancock provided a history of ECS and noted that it is holding level (\$9,105,528). It is governed by the MTSF.

Mr. Noonan referenced pg. 68 and asked about the decrease from 23/24 to 24/25. Ms. Hancock explained that last year (22/23) the actual was about \$48.5M. The adopted budget for FY23/24 is about \$50.1M. With the estimated tax increase in the proposed budget for FY24/25 it is going up to \$52.7M. This is from the impact of the budgeted revenues and expenditures. Mr. Noonan cited the increase in the mill rate of .75 to 1.94.

Ms. Buckler asked about the unassigned fund balance and the recommendation to use \$300K from the unassigned fund balance and \$78K from the MTSF. Her calculation shows that this brings it to 16.25%. She referenced page 116, Unassigned Fund Balance (\$11,465,484) GAAP Basis Expenditures (\$68,223,886) that gave 16.81%. She then reduced it by \$378K but gets 16.25%. Ms. Hancock explained how they arrive at 15.47% (unassigned fund balance as a percentage of GAAP expenditures) for the 2025 estimate. The unassigned fund balance divides with the GAAP expenditures. To get to the unassigned fund balance, they use the assigned and unassigned fund balance, GAAP basis at end of year with what is committed. The \$10,873,344 with the increase in GAAP expenditures is how they arrive at 15.47%. She noted that these are all estimates as they do not know what the final GAAP numbers will be.

Ms. Stargardter referenced the Trends in General Fund Revenue Sources – 2025 slide and confirmed that ARPA is not included.

Ms. Yudichak asked if they traditionally use the exact amount provided by the Governor. Ms. Hancock explained that when creating the budget, they usually use the Governor's numbers unless other information is provided through CCM, legislators, or other reliable sources. If more comes in, 75% goes into the MTSF and 25% into the CNRE.

#### Tax Impact/Revaluation Impact

Mr. Noonan referenced the Property Tax Impact of the Adopted Budget slide and asked if they can illustrate what the monthly increase would be. Mr. Foley explained that one would divide the number listed under Difference by 12. Ms. Hancock noted that a calculator will be available online as well. One would use last year's assessed value unless improvements were made to the property. Mr. Noonan asked if the process could be made easier. Ms. Hancock recommended using the calculator. Ms. Stargardter asked if they could post step by step instructions for someone to look up the assessed value. Ms. Hancock noted that instructions and links are available on the website. People can call her office to have someone walk them through it.

Mr. Moran asked about the average assessed value of homes in Tolland. Ms. Hancock referenced the slide indicating that it is \$178,870. Mr. Moran confirmed that such a home would have a \$347 increase or about \$29/month.

Ms. Buckler clarified that taxes are calculated based on the assessed value of a property which is 70% of market value. Ms. Hancock noted that the assessed value is based on the last revaluation. The next revaluation will be next year. Ms. Buckler confirmed that an average home with a market value of \$255,530, the assessed value of \$178,870 is used to calculate the property tax. It was noted that on another page, the average increase is shown as \$384.33 but should be \$347. Ms. Hancock will make the correction. It was noted that the value in the budget book is correct at \$347. Ms. Buckler confirmed that this would be a \$28.91 increase/month.

Mr. Sce explained that there have been comments about the increase in values of homes that will hit in 2024. Ms. Hancock explained that this will be reflected in the FY25/26 budget. Mr. Sce commented that if home values increase 40%, a mill rate of 39.27 is now applied to the increased assessed value. He asked how this would impact the mill rate. Ms. Stargardter explained that they are working with FY24/25 now and will redo the process next year with the revaluation numbers. The expenditures will be balanced with revenues and a mill rate will be set as is appropriate to meet that number. Ms. Hancock explained that it depends where the revaluation process goes. There could be a shift between residential and commercial etc. If the grand list increases but the dispersion of properties stays the same, the mill rate will likely decrease.

b. Planning and Community Development

- Department of Planning & Development, Building Department
  - Engineering: Budget \$71,334, Decrease \$3,335 (-4.5% vs. prior year)
  - Building & Inspection Services: Budget \$156,133, Increase \$4,223 (2.8% vs. prior year)
  - Planning & Development: Budget \$214,787, Increase \$1,751 (0.8% vs. prior year)
  - Public Health Services: Budget \$86,428, Increase \$2,090 (2.5% vs. prior year)
  - Planning & Development
    - Inland Wetlands Budget: \$3,740, Increase of \$180 (5.1% vs. prior year)
    - Planning & Zoning Commission Budget: \$8,900, Increase of \$330 (3.9% vs. prior year)
    - Agricultural Commission Budget: \$1,500, Increase of \$1,000 (200% vs. prior year)
    - Zoning Board of Appeals Budget: \$3,950, No change.
    - Conservation Commission Budget: \$2,985, No change

Discussion/Questions

Department of Planning & Development, Building Department

Mr. Sce asked about the increase in dues and memberships. Mr. Foley reviewed the list of organizations. Ms. Stargardter noted that they are certifying an additional clerk as well.

Planning & Development

Mr. Sce asked about the travel expenses. Mr. Corcoran explained that the national conference was relatively close, and he attended it.

Ms. Stargardter asked if this budget is sufficient to meet the program objectives and goals for fiscal year 2025. Mr. Corcoran responded that it is.

Public Health Services

Mr. Marie confirmed that this is the membership fee.

Mr. Moran asked how much is saved by using this service rather than the town having its own health department. Mr. Foley explained that he is unsure, but they have a wide array of services through EHHD including legal services. Additionally, someone is staffed to address septic etc.

Ms. Stargardter referenced page 191. She requested that the name "Holly Hunter" be updated.

Ms. Stargardter asked if this budget is sufficient to meet the program objectives and goals for fiscal year 2025. Mr. Foley responded that it is.

#### Planning & Development

Regarding the ZBA, Mr. Sce asked about the budget vs. actuals. Mr. Foley explained that this is due to temporary help and advertising. Mr. Corcoran noted that advertising is for legal notices. He can provide the actuals.

Ms. Stargardter commented that last year they discussed temporary help and confirmed that this is the recording clerk. They discussed working with the Town Clerk for potential savings on clerking, but she does not see any changes to the budget. Mr. Foley explained that not every commission has a recording clerk and they have not made any changes. Ms. Stargardter asked why application fees do not cover the advertising. Mr. Corcoran explained that the fees are reflected as revenue elsewhere in the budget and cover the cost of advertising.

Ms. Stargardter asked if the budgets are sufficient to cover the program objectives and goals for fiscal year 2025. Mr. Corcoran responded that they are.

Mr. Sce asked about the request for an additional \$1,000 from the Agricultural Commission. Mr. Corcoran explained that it is intended for the expansion of the Tolland Fresh Program. It provides vouchers to purchase fresh produce at local farm stands. Mr. Sce noted that a request was reduced by the Town Manager and asked about the initial request. Mr. Corcoran explained that it had to do with enhanced mowing at the Campbell Farm property. Neighbors requested that they do some enhanced maintenance of the property that is estimated to cost \$2,500. The town collects about \$1,500/yr. in revenue from the lease that could go toward this. Mr. Foley commented that he would like to review the lease and that the property is getting more maintenance than it ever has. They have been working to get a grant to address the request for a well.

Mr. Moran asked if the permit fees are aligned with those of similar towns. Mr. Cocoran noted that they are comparable with other towns.

Ms. Stargardter asked where revenue goes for tree cutting. Mr. Corcoran explained that it goes into a permanent conservation fund. After the cost of the studies and given the revenue collected, the town realized a profit. This is not reflected in the budget.

#### c. Board of Education

Board of Education – Budget Commentary, Increase of \$2,081,293

Dr. Willett provided an overview.

Dr. Willett explained that 95% of the increase is due to items outside of their control. These include transportation, diesel costs, contractual obligation, ICMA (retirement funding), special education tuition and related transportation. The budget also included reductions of five positions as well as curriculum liaisons and grade and team leader stipends. The Board tried to find a budget that would have the least negative impact. They worked closely with the town and are grateful for the Town Manager's budget that took into account Board requests including moving UISF payment into debt service. When looking at the budget increases over the past few years, this UISF payment constitutes 1.1%-1.4% of the budget.

#### Discussions/Questions

Mr. Marie asked about the ESCO payment of \$649,429 on the slide and the \$676K on the expenditure summary. Ms. Hancock explained that the higher number includes the town's share. The Board paid 96% of the ESCO payment and the town 4%. Both went into the debt fund and were reclassifications.

Ms. Buckler asked if the \$649K was moved because the BOE should not carry debt. Ms. Hancock explained that the BOE should not make a debt payment; however, the original design was not as debt but budgeting for savings resulting from the project that would pay for the cost of the equipment. Over the years, it has created challenges in perception. The original agreement, approved by the Council and the BOE, was that they would get new equipment and it would create savings. While it is a debt payment, it was not classified or thought of as a debt payment. Ms. Buckler explained that it did not work out as planned. Normally a board of education would not carry debt. Ms. Hancock noted that the project did not result in the expected savings and there was a settlement. The lease was refinanced which stabilized the amount and saved the town money. In the original plan, the savings had to have an annual increase of 2.5% to pay off the previous lease agreement.

Mr. Noonan commented that with long-term planning they need to think of outliers and asked if the 5-year plan is still beneficial. Dr. Willett responded that it is. It will provide stability for the BOE and the town. The Town Manager's leadership and transfer of the UISF payment will provide a massive amount of stability enabling the Board to create a 5-year plan where they can count on a certain level of resources so the plan may be executed. Mr. Noonan asked if going forward there is anything the schools can do to save money on items such as utilities. Dr. Willett explained that there are always things to consider, and they seek efficiencies wherever they can. They write grants and have partnerships with the town. The district has done a lot of cost-avoidance work and seeks out opportunities to provide excellent educational services to students for a lower cost. Mr. Noonan asked if they could bring back some of the popular programs such as ROPE. Dr. Willett explained that they will always try and cited the example of Skills for Adolescents.

Mr. Moran asked if UISF has created any savings for the Board which has been paying about \$650K/year out of its operating budget although it would typically come from debt service. Dr. Willett explained that it is part of the energy money that this transferred and if it does not have to be, the BOE budgets may be lower by that amount leading to a mutual benefit. The original intentions were good, but this is not a traditional lease as when a district has a lease for items such as computers, if it is not paid, the computers could be taken away whereas a geothermal system does not work that way.

Ms. Yudichak commented that she was on the Board when UISF was discussed and asked why this has not been asked about previously. Dr. Willett explained that it has a long history, and the arrangement did not live up to expectations. The original agreement no longer exists and it is a logical time for a transition to where it would have been had the agreement never been executed. Had it not been executed or pursued, like any other major, million-dollar project, the Board would have submitted a capital request for an upgrade of the systems. In terms of budgets, the Board can request a lower number if the \$650K is not embedded in the operating budget. Ms. Yudichak asked if transferred if it costs more. Ms. Hancock responded that it does not.



Mr. Sce requested year-to-date actuals on the object numbers. Dr. Willett noted that they are provided monthly in the Finance and Facilities Committee meeting. Mr. Sce asked about the insurance reserve CD balance over the last 5 years. Ms. Stargardter noted that the Council will receive an insurance briefing at an upcoming meeting from Mr. Wilkinson. Mr. Sce asked about UISF. The intent was that the schools would receive a tremendous benefit from the geothermal system unlike other capital expenditures which do not have payback. It provided a benefit, and this is why the Board and town agreed that this should be in the Board's budget. He asked what changed other than perception. Dr. Willett explained that the guarantees were not lived up to in the agreement, a lot of work had to be done annually to show this, and money was received every year due to that situation. The money went back to the Board and the town and the \$200K settlement agreement went to the town. Any time a system is advanced, there will be a benefit, but it is still a capital expense. The efficiency is passed on to the town via asking for lower budgets due to spending less on energy. Mr. Sce asked if they would be having this conversation if there were more savings or if it was producing money. Dr. Willett explained that they would never make money from burning this kind of energy. Any savings would mean that the Board could request a lower budget. Mr. Sce commented that it was an agreement and the Board understood it as well as the risks of such an agreement. He asked what had changed. Dr. Willett responded that with all due respect, he does not believe the Board understood the agreement and came to regret this decision. When the M&V failed, and given the \$200K, they realized it was not as they thought it was. It seemed like something that would have benefits, but it was not what was promised. Had it not been in Board budgets, budgets could have been about 1.4% lower. It artificially increases the Board's budget making it more difficult for everyone. Mr. Sce explained that in that case, they are artificially decreasing the amount the BOE is getting this year. Dr. Willett explained that it is not artificial in that typically this would fall under capital. It is a system, not a computer or traditional lease item. The agreement was not what they thought it was. Mr. Sce asked how it benefits the town by moving this to the town's budget. Dr. Willett explained that capital is put where it should have been, and the Board budget is less than it would otherwise have been. Mr. Sce commented that it is a one-shot benefit to the BOE because it makes the increase look lower than it is. Dr. Willett explained that every year heretofore the BOE does not have to include \$650K more in the budget so it has an extended positive impact. The Board's average increase over the past 11 years has been 1.71%, lower than that of comparable towns and one needs to consider that the UISF payment has been included all those years. Because the Board has done such a great job of cost avoidance and has wonderful employees, they have offset many impacts that would have been even more negative. Mr. Sce asked about the current rate and how it compares to that of bonds. Ms. Hancock noted that it is 2.12% which is less than bonds of 4.5%-5%. If they tried to refinance, there would be a 2% penalty. She noted there are laws surrounding prepaying municipal debt. Mr. Sce confirmed that there is a zero buyout at the end of the lease.

Ms. Stargardter asked about the impact of increased class sizes. Dr. Willett explained that often teachers are unable to get as far into the curriculum. The teacher may not be able to follow the pacing guide and requirements from the state and may not get through all of the content meaning that students' learning experiences will be lessened. Ms. Stargardter asked what the BOE has done to address disconnect. Dr. Willett explained that there were challenges going in/out of COVID that affected how young people regulate their emotions. They faced fear, anxiety, and suffering. Due to a lack of socialization, children and adults did not relate as well and became disconnected. The district has invested in social emotional learning via Yale's RULER

program that helps students emotionally regulate and it is having great results. The district is also looking at ways to limit the use of electronics in classrooms because it takes away one's ability to focus on each other and their own well-being. The district also has connect blocks to ensure students are focusing on their mental health needs and substance use and avoidance programs such as Skills for Adolescents to focus on identifying good and bad risks. They also provide programs so students can find an affinity groups in programs such as music and arts. Ms. Stargardter asked if they are doing enough. Dr. Willett responded that he does not believe anyone in public service can ever say they are doing enough. They are looking at offering programs for marginalized populations and expanding Open Choice. Ms. Stargardter asked if any of the social emotional health programs are being reduced in the budget. Dr. Willett explained that they are not taking these programs away but will be making people's jobs more difficult. Without positions such as Team Leaders etc., administrators have to take on more. Sacrifices will be made to ensure they are not sacrificing students' social emotional health. Teachers are sacrificing those stipends in this budget thus feeding everyone on the boat less rather than throwing people off the boat. They are always seeking ways not to add burdens to the town. Ms. Stargardter asked if they are having difficulty recruiting staff with such requests of them. Dr. Willett responded that that it can be that way, and he has written letters of recommendation for staff who feel they can earn more elsewhere. Ms. Stargardter commented that she reviewed electives with her student for next year and there was some disappointment. She asked if there is a reduction in electives. Dr. Willett responded that due to an increase in required courses and a decrease in staff there is an impact on electives. Ms. Stargardter asked if the proposed budget has a reduction in extracurricular activities. Dr. Willett responded that he does not believe there will be a reduction given how they are funded. Parents partially pay for these. There will not be a profound effect. Ms. Stargardter confirmed that Dr. Willett's PhD is in Administration and asked what impact schools have on a community. Dr. Willett explained that many things bring people to a community. A school system is an industry that employs residents, and their income is reinvested in the town. The school system purchases from local businesses and supports them. A school system such as the one in Tolland, which is in the top 5 for its DRG and in the top 3 for SAT scores in the DRG, draws people to town. It does have a burden on the tax situation, but it is an industry.

Ms. Stargardter asked if the proposed budget allows the school system to stay competitive. Dr. Willett responded that the budget would keep things competitive. Adjustments have been made for enrollment and staff will need to take on additional tasks, but the school system will be competitive. They want to keep building it and not make it difficult to achieve its current standings.

Ms. Stargardter asked if the budget is a good first step to start the 5-year plan. Dr. Willett responded that it is. Stability over 5 years, and not having massive fluctuations, will allow them to do strategic planning and will put the district even further ahead than it is now.

Ms. Yudichak asked why UISF was moved to debt and capital. Ms. Hancock explained that they are now making payments, so it is more appropriate under debt. She referenced pg. 43 in the budget book for the principal and interest. Ms. Yudichak asked how it impacts the town side in terms of other department needs. Mr. Foley explained that each budget has a 5-year plan which is a prediction. Ms. Yudichak commented that they are doing studies, such as the one on the fire department, and does not want to waste money if they are not going to follow the recommendations. Mr. Foley explained that there is a 5-year but live year to year based on the budget. Ms. Yudichak commented that in the beginning of the BOE budget it noted that the Chair

asked for the increase too and it is not part of the process. It is acceptable from the Board but to include the Chair is not something that has ever been done. It is in the book and Ms. Yudichak commented that it probably never should have happened.

Mr. Noonan asked who was previously paying the lease. Dr. Willett explained that the town and the Board were paying the "lease". Mr. Noonan commented that it was symbiotic and asked who is paying for it now. Dr. Willett explained that it was set up under the term "lease" and it is currently being paid for by the Board and the town but there is no longer an agreement. It was a mechanism for funding that turned out to be unfavorable for the Board. Mr. Noonan asked if it is symbiotic then why move it. Dr. Willett explained that over 11 years, the Board's average increase has been 1.71%. If one subtracts the \$650K, it was even lower. The \$650K is not being used under §10-222 for books and programs. He does not believe this would have been done today given the experience. It is a mechanism for funding that has hurt the Board and makes its budget requests higher. Mr. Noonan commented that it will still be paid for by taxpayers. Dr. Willett explained that no matter what is done, an investment is paid for by taxpayers.

Mr. Moran asked how much the Board and town are paying for UISF under the current arrangement. It was noted that the Board is paying \$649K and the town \$27K. Mr. Moran asked about the upcoming accreditation and if further cuts to the BOE budget would be detrimental to the process. Dr. Willett explained that NEASC looks at what the school system can provide and will make recommendations in two years. These will likely be in regard to intervention and having sufficient curriculum so any adverse budget situations could impact how the school system and the town are evaluated overall. Mr. Moran asked about intervention rates. Dr. Willett noted that they are increasing, especially in the youngest grades. In terms of the percentage, it is the highest he has seen in his career. It is challenging the system and while doing their best, staff are overwhelmed.

Mr. Marie commented that at the end of the day, the same dollar amount has to pass referendum. It is not a savings and will increase debt even if it lowers the BOE side of the budget so from a financial perspective, he does not believe it matters. He will look at it but is on the fence about moving it.

Ms. Buckler asked how unfunded mandates negatively affect the budget. Dr. Willett responded that they massively affect the budget. He explained that the process in regard to the mandates needs to be reevaluated and addressed. CCM has published a list of hundreds, and it is the process that needs to be fixed. Given the implementer bills, with backroom deals by heads of both parties, and thousands of pages, people will not see embedded items that did not have public hearings. These cost the town and district due to the requirements. The district is requesting that the process be changed. Ms. Buckler asked about the recommended class size. Dr. Willett cited the enrollment report in the BOE budget that includes research information. The APA says that there needs to be good, consistent class sizes for at least 4 years to have a positive impact. The "good" range is 14-20 depending on who does the research. The average class size at THS is 20-21 students but in K-5 class sizes are too high at 22-23 students on average. They are working on this by having budgets that do not increase the class sizes and by reclassifying and transferring staff as needed. Tolland's enrollment will increase over the next 10 years so the district will shift the workforce toward the K-5 zone. While they could move an interventionist into a classroom role, there would then be a population of students that the state requires are

assisted as they have tier II and III needs. If the needs are not addressed, there are more special education designations. Additionally, the achievement gap increases. Given the district's current achievement gap, they cannot have more students move from general education into special education. It impacts the accountability score. If they have a 5-year stretch of predictable budgets, they can start to build at the K5 level while enrollment adjustments are made at other levels.

Ms. Stargardter asked the Chair and Vice Chair of the BOE if the 4.84% budget increase is sufficient to meet the program goals and objectives of the BOE and the Tolland Public Schools for the next fiscal year.

Chair Tony Holt responded that it is a good start. Throughout the process, they have touted that this is not a one-year endeavor. The budget proposed is a good start and will put the district on the path to building back and provide resources for students.

Vice Chair Jennifer Gallichant commented that it is a good start. The Board had a goal of getting to as close as possible to a level services budget. Thirty-one positions were requested by administrators that were not included. If the \$650K is in the BOE operating budget. It would require more positions to be reduced and programs would be lost. The budget is important to getting them closer to meeting the needs of students and staff.

d. Solid Waste

Mr. Wilkinson reviewed the following:

Refuse and Recycling, March 20, 2024

- Solid Waste, Budget \$1,346,936, Increase \$196,9003 (17.1% vs. prior year)

Discussion/Questions

Mr. Moran asked why the bulky waste tonnage is being switched from the capital account to the operating account. Mr. Wilkinson explained that the funds in the capital account are depleted. Funds were originally set aside in case totes had to be replaced.

Mr. Noonan asked if Mr. Foley mentioned that they would be reopening the dump and if this would be effective in reducing some of the bulk. Mr. Foley responded that he did not mention this. He did note that they are exploring partnering with Stafford and its transfer station.

Mr. Sce asked about the cost of the hazardous waste program. Ms. Wilkinson explained that it is about \$14K. There is a consortium of towns, and it depends on the number of towns participating, population, and what is disposed. The cost is increasing slightly this year. Mr. Sce asked about the electronic recycling program. Mr. Wilkinson explained that the state requires that every town has a plan for free electronic recycling and the town coordinates two events with a vendor approved by the state annually. The vendor makes money from the program through recycling. There is no cost to the town for this.

Ms. Stargardter asked what the town has done in regard to exploring other options for cost savings on refuse and recycling. Mr. Foley explained that they have researched what other towns are doing. They explored doing something similar to Coventry, but Tolland does not have the farm infrastructure for such a program. Ms. Stargardter commented that not every town incorporates refuse and recycling in its operating budget. When she lived in Coventry, she paid for it on her own. Mr. Foley commented that they could explore this. Mr. Wilkinson explained that they have done a number of things to limit refuse and recycling including changing to

automatic pickup, going to single stream, and picking up every other week. The budget this year is lower than it was 10 years ago but the overall market for trash and recycling is not good. The state is looking into options to reduce disposal costs, but it will take time. Some towns do pay-for-play, but this is difficult in a town without a transfer station. It is also difficult to take it out of the mill rate if you do not have a transfer station because it does not provide an option for residents.

Ms. Stargardter asked if this budget is sufficient to meet the program objectives and goals for the next fiscal year. Mr. Foley responded that it is, understanding that bulk pickup is an estimate.

Mr. Noonan asked if it would not be prudent to revitalize the town dump. Mr. Foley responded that the dump is capped. They would need to look at putting in a new transfer station. Mr. Wilkinson explained that it would be a big capital investment and staff would be needed.

**4. PUBLIC LISTED PARTICIPATION** *(Limited to Agenda Items) (3-minute limit)*

George Ulrich, Fish and Game Road, commented that as a taxpayer, either he pays, or he pays. Moving funds makes no difference as a taxpayer but what upsets him is that they are not admitting that the school is getting a 6.35% increase because the 1.5% has been moved to the other budget. People will not say it because of fear that it will not be approved. Way back, the BOE and others thought it was the greatest thing since sliced bread. It is a tremendous increase in the school budget. Additionally, in his opinion, the majority of the Council is biased toward the BOE so much so that it is forgetting that it represents all the taxpayers, not just the school. He went to the school as did his kids, but he asked that the Council think of those it is putting the burden on. Mr. Ulrich assumes that there are just as many seniors in town as children and they need to take care of the seniors as well. The majority of people in town do not have children in school. He asked that the Council represent everyone, not lean one way or the other, and admit that it is a 6.35% increase.

Dan Sheridan, 91 Fieldstone Drive, noted that he is a Board member. There has been a lot of discussion on the BOE budget, and he supports the budget as it stands. In his opinion, some items are falling off that he would like to retain, and the budget proposes the biggest increase in over a decade. He hopes the person more intimately involved with the budget process over the last 10-15 years, who has not received what he has requested, can do great things with the budget being proposed. The 5-year plan is in place, that Mr. Sheridan supports, and could save the town money and improve the schools. He supports the budget proposed by the Board.

Karen Moran, 50 Merlot Way, commented that she served on the BOE with Mr. Sce who was the Chair of the Search Committee for a new superintendent. She noted that the first page of the budget presentation has a graphic from 2015 showing Tolland as one of the best places to live. It is time to move on from this and she does not believe it needs to be included anymore. They are beyond this. Ms. Moran advocated for building consensus among the group and unanimous support for the Town Manager's budget including the BOE portion. Her children and those of others lost out on opportunities for robust curriculum improvements and potential investments due to continuous cuts, not due to a lack from the Superintendent but due to a systemic and structural problem in Tolland. It is how they talk about the budget – town vs. schools, fire department vs. schools. This is not how they should have the conversation and it is disappointing. Ms. Moran advocated for the use of savings buckets to offset tax increases and a way to remove the geothermal debt from the school operating budget. She asked that people be bold and begin the healing. She will continue to advocate for more adults in front of students. Ms. Moran noted to ask how a custodian, paraeducator, or office staff person brightens a student's their day with a smile. She asked that they ask a teacher what it is like to have an unplanned lockdown with more students

than they should be asked to handle. They need more adults, not less. The needs of a school are not gone due to enrollment decreases – they are past this. Aside from multi-year financial plans, she is advocating for a municipal strategic plan that will withstand Tolland’s political challenges. She added that she is tired of Tolland touting its AAA rating on the heels of underfunding the schools. She asked that this be changed.

Katherine McNulty, 847 Old Stafford Road, noted that she is a BOE member. She is pleased to hear an opportunity is being considered to put the accounting straight in town. They are discussing different budgets, and they should serve their purpose. Moving the UISF funds would serve the purpose of the town rather than just the BOE. She supports the budget. It supports what is needed now and looks toward what will be needed in the future.

Tony Holt, 67 Mile Hill Road, commented that he is a resident, parent of four, and the Chair of the BOE. They have to look at this as more than just the BOE and the town. It is a holistic budget. As a resident, he does not want to give a dollar more in taxes than he has to but of his four kids, two are graduates of Tolland and one is a second grader. He has a vested interest in ensuring that the town remains amazing as well as the district. The Board is committed to providing for students and staff without putting an undue burden on the town/residents. They are trying to be as transparent as possible and invite the public to sit in on Board and Committee meetings, read the minutes, watch the videos, and ask questions. They will do anything to help move the process along and provide understanding.

Toni Maura, 42 Center Road, commented that she wants it all including a thriving town with a real ice rink, a state-of-the-art fire department, class sizes of eighteen, a competitive high school course selection, seniors who feel valued, and parents who feel heard. Her wish list would include a police department, home economics, and woodshop in middle school. If she cannot have it all, she would like to know what makes one population more important than another. What makes millions of dollars of town equipment more important than education or potable water? Ms. Maura commented that she cannot afford a tax increase but will still vote “yes”. She is a mom and in true mom fashion, she will figure it out. She is advocating for the budget as proposed. If the town cares about all residents and the tax implication, she asked that they say what they are willing to cut that is equitable for everyone. If the reserves are as healthy as they seem, why are they not discussing the possibility of using them? Ms. Maura believes that the Board is clever enough to think outside of reductions and increased taxes and that the Town Manager and Superintendent should look ahead and stay true to a 5-year plan. She cited the GF policy and asked what it means and what it takes to consider using the funds. Based on tonight’s slide, the town will still have over \$10M in unassigned funds, over 15% remaining after the assumptions. Now would be a good time to put funds into the entire community, not just select areas.

Jen Gallichant, 150 Timber Trail, noted that she is a member of the BOE. She cited information stated on the town’s website regarding the budget and commented that the Board was upfront with its request. They stated that it would be 6.35% without the budget assumptions included in the 4.84%.

Marilee Beebe, 90 Rhodes Road, commented that she would like them to consider how they refer to the community. She hears town vs. BOE but they are all the town. There are various municipal departments. These and the BOE comprise the town. Regarding education, she wants it all too but realizes that they cannot have it all. She has seen a reduction in what is available in the schools since her children went through them. It is detrimental to the town’s status and tax base because

they want people to want to come to Tolland for home values to be robust. Ms. Beebe commented that hearing the BOE budget referred to as a burden is astonishing. The forefathers sacrificed everything to provide an education to their children. When people are young, their education is subsidized and when they get older, they pay it back. She supports the budget as it stands and looks forward to tomorrow night's presentation.

Dana Philbin, 11 Harvest Lane, noted that she is a parent and member of the BOE. She moved to Tolland in 2015 – when the presentation stated that it was a top place to live. She googled where the town now stands, and it is not in the rankings. She moved to Tolland not only for the schools but also for the small-town charm. A town that when her in-laws need to be with her, the resources will be available. The BOE is one of the town's departments. When talking about moving funds, it is because they have been digging and trying to be cost efficient. It is about putting the funds in the proper bucket. This is step one and an opportunity to get to where level services should be. They have been negative and had low increases other than last year due to bad budgets for ten years and the BOE not getting what was needed. A bigger conversation is the 5-year plan, 10-year plan, and a strategic plan on how Tolland can be funded aside from via taxpayers. Ms. Philbin supports Tolland and wants it to be the town where one's children want to return to raise families. She wants there to be a thriving school system, public works, recreation department, and a town that takes care of all residents. This is step one. The consensus is that the Board members support the budget. The Council can do the right thing for the town.

Claudette Morehouse, 89 Merlot Way, commented that she has heard "estimated" throughout the presentation. She asked for reassurance that this is the best that can be done. There are people in town who want to support the schools etc., but many are being forced to look at their bottom lines. In this economy, everything costs more including electricity and heating oil. Not everyone earns the town's median income. People are struggling and cannot afford the increase in taxes. When estimating the budget, she asked if this is as tight as it can be. As a business owner, Ms. Morehouse works in people's homes and has seen the struggles. They are real. These are the people they are asking to dig deeper. Ms. Morehouse wants to support the schools and believes everyone should have a good education but when pockets are emptying, she asked how they can be expected to keep up. She asked if this is the best and tightest budget that can be put forth to support everyone - the schools, seniors, and emergency services.

**5. ADJOURNMENT**

*Mr. Marie motioned to adjourn the meeting at 10:55PM*

*Mr. Moran seconded the motion.*

*Ms. Stargardter asked if there was an objection to adjournment.*

*Mr. Noonan objected.*

*A roll call vote was taken.*

*In favor: Moran, Buckler, Stargardter*

*Opposed: Yudichak, Marie, Sce, Noonan,*

*Abstentions: none*

*Motion failed.*

*Mr. Noonan asked if he could speak to a member of the public noting that this is acceptable under free speech. Ms. Stargardter noted that Mr. Noonan is welcome to participate as a member of the public and invited him to go to the desk and do so. She would reopen Public Participation. Mr. Noonan asked if he could speak to someone who was present. Ms. Stargardter noted that there is not back and forth during Public Participation. It is only for the public to make comments to the Council. Mr. Sce noted that Ms.*

*Stargardter has commented in the past to people who have spoken during Public Participation. Mr. Noonan commented that there are people from the Board of Education that have been spoken with and asked if that is different than what he is ascertaining. Ms. Stargardter responded that it is.*

*Mr. Moran motioned to adjourn at 10:57PM.*

*Ms. Buckler seconded the motion.*

*Ms. Stargardter asked if there was an objection to adjourn.*

*Without objection, meeting adjourned.*

Respectfully submitted,



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Lisa Pascuzzi  
Town Council Clerk

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Town Council Chair